

Adopted Budget Fiscal Year 2013



City of Winter Springs

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COMMUNITY PROFILE

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MAYOR and COMMISSION

(L to R) Deputy Mayor/Commissioner Cade Resnick, Commissioner Pam Carrol, Mayor Charles Lacey, Commissioner Joanne M. Krebs, Commissioner Rick Brown, Commissioner Jean Hovey,

CITY MANAGER

Kevin L. Smith

CITY ATTORNEY

Anthony A. Garganese

CITY CLERK

Andrea Lorenzo-Luaces

DEPARTMENT DIRECTORS

Community Development	<i>Randy Stevenson</i>
Economic Development	<i>Brian Walters</i>
Finance/Admin Services	<i>Shawn Boyle</i>
Information Services	<i>Joanne Dalka</i>
Parks and Recreation	<i>Chris Caldwell</i>
Police	<i>Kevin Brunelle</i>
Public Works/Utility	<i>Kipton Lockcuff</i>



About Our City

OUR HISTORY

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

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

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

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

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

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

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

QUALITY OF LIFE

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

Location and Transportation

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

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

Quality and Diversity of Housing

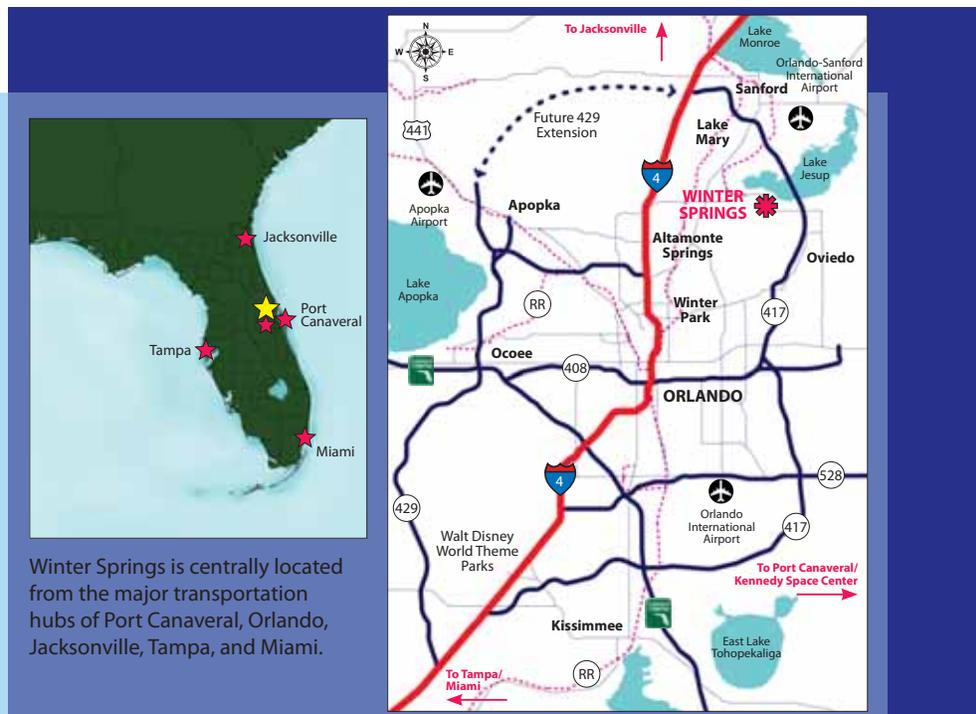
The most often cited benefit by new City residents is the quality and diversity of the City's neighborhoods. Winter Springs boasts a significant inventory of both established and new residential neighborhoods that provide a range of housing options, from single family to apartments. Several of Central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

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

Recreational Facilities and Programs

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

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





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

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

Extensive Trail Network and Natural Resources

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

Primary Schools

Seminole County Public Schools:

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

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

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

Higher Education

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

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

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

One: GreeneWay Interchange District.

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

CULTURAL ACTIVITIES

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

Winter Springs Festival of the Arts

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

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

Central Florida Highland Games

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

Hound Ground Dog Park

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





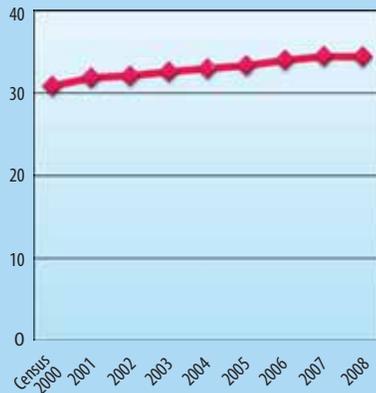
Winter Springs Demographics

An Affluent City on the Rise

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

POPULATION GROWTH IN THOUSANDS

Source: Bureau of Economic and Business Research (BEBR)

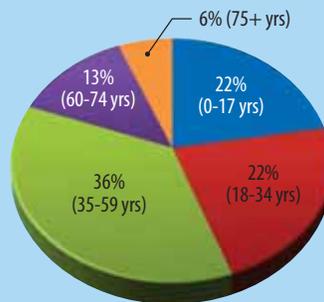


Population Growth

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

POPULATION BY AGE

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

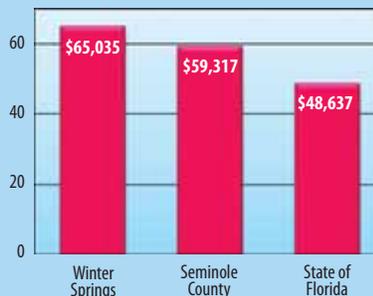


Population by Age

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

MEDIAN HOUSEHOLD INCOME IN THOUSANDS

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



Median Household Income

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

Cost of Living

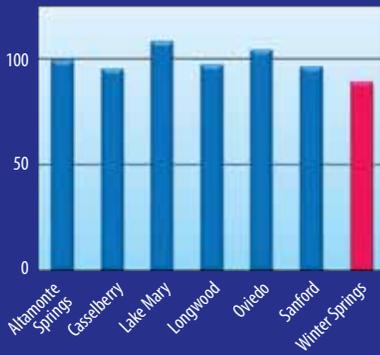
The cost of living in Winter Springs is one of the lowest in Seminole County. A low cost of living, comparative housing values and amenities will ensure that Winter Springs continues to be Central Florida's destination of choice.

Housing Stock

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

COST OF LIVING

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



HOUSING TENURE

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



MEDIAN HOME VALUE OF OWNER-OCCUPIED UNITS IN THOUSANDS

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



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

Educational Attainment

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

Business Community

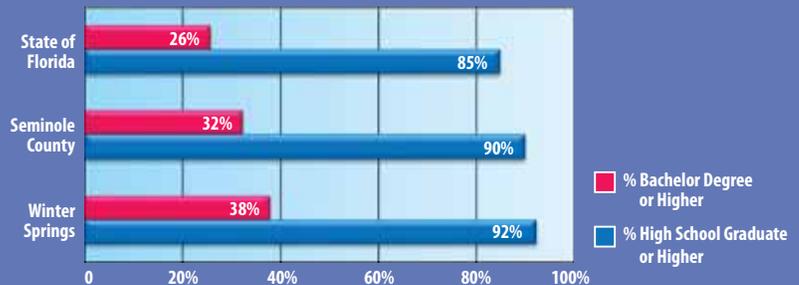
The City of Winter Springs business community is composed of a wide range of industries. The largest industry sectors comprising the business community are, in descending order, (1) Education, Health Care, Social; (2) Retail Trade; (3) Professional, Scientific, Management; (4) Construction; and (5) Finance,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

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



EDUCATIONAL ATTAINMENT

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



INDUSTRY DISTRIBUTION

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



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BUDGET MESSAGE

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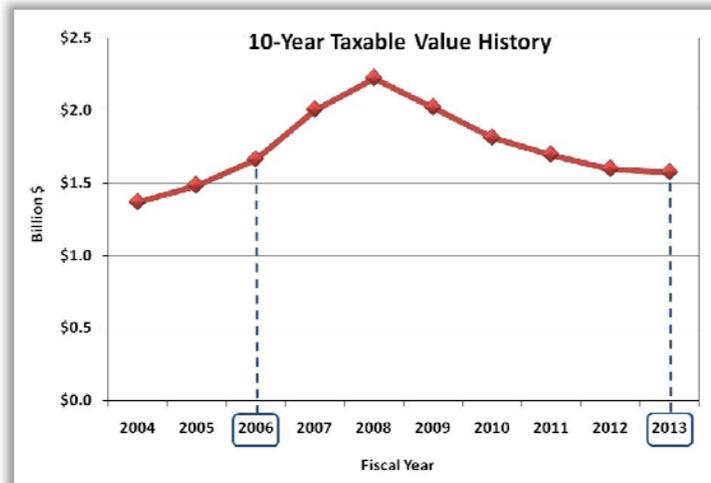


EXECUTIVE SUMMARY

As Submitted with Proposed Budget on 6/29/12
Highlighted sections provide Adopted update

The Fiscal Year 2013 Budget, as proposed, totals \$37,549,257, representing a \$4,136,477, or 9.9%, decrease over the prior fiscal year's total budget of \$41,685,734. Total proposed General Fund spending of \$15,766,249 represents a \$1,255,168, or 7.4%, reduction from the prior fiscal year. The proposed operating millage rate of 2.4300 mills represents a 0.0200 mill reduction from the prior fiscal year. The voted debt service millage rate of 0.1100 mills remains unchanged.

The continuation of depressed economic conditions and mandates of the State Legislature have resulted in the presence of limited resources, especially in the General Fund, available to fund the Fiscal Year 2013 Budget including low levels of projected sales taxes revenues, local communication services tax revenues, electric utility and franchise fee revenues, interest earnings, and property tax revenues. Preliminary ad valorem taxable values, as provided by the Seminole County Property Appraiser, are down 1.4% over the prior year, contributing to an \$81,746 reduction in property tax revenues in the General Fund in Fiscal Year 2013. Over the past five years, ad valorem taxable values are down 29%, placing current projections for Fiscal Year 2013 at a level under that of Fiscal Year 2006 (as shown in chart at right). However, the Seminole County Property Appraiser reports in his May 30, 2012 letter to the City that ad valorem taxable values are stabilizing and "now showing positive trending."



It is notable that (per information provided by the Seminole County Property Appraiser's Office) due to the "Save Our Homes Cap" of 3.0% for this tax year (FY 2013), 3,499, or 38%, of the 9,162 total homesteaded properties in Winter Springs will not experience a decrease in their individual taxable value, despite the 1.4% City-wide taxable value reduction referenced above. An individual property's particular tax bill depends upon several factors (e.g., Property Appraiser valuation/taxable value, accumulated Save Our Homes savings, millage rate(s)), but, generally speaking, even if the City millage rate remains unchanged for Fiscal Year 2013, these 3,499 homestead parcels would see an increase in their City property taxes. The same would hold true for the millage rates of the other levying authorities (i.e., School Board, County, SJRWMD, etc.).

In light of persistent funding challenges, 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 these challenges and limitations in prior years, and again in Fiscal Year 2013, without raising our millage rate, sacrificing our ability to meet the goals adopted in our Strategic Plan, or reducing the outstanding current level of services provided to our citizens. In fact, these measures have actually resulted in a reduction in the millage rate required to fund the Fiscal Year 2013 proposed budget. Additionally, our level of City services remains 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.

Strategic Plan

The Commission-adopted Strategic Plan memorializes the following basic values that guide our actions...

Transparency • Customer Service • Fiscal Responsibility • Excellence • Teamwork

...this plan was created to establish the course to the vision of our future through the input and cooperative efforts of the various stakeholders in our community including the Mayor and City Commission, and our citizens and business owners. Furthermore, this Plan serves to support our efforts

to utilize a long-term proactive approach in our planning and budgeting and assist us in the proper allocation of our resources during this budget process. Accordingly, this Budget continues to align our appropriated resources with those strategies required to meet the goals adopted in our Strategic Plan.

Budget Strategies

The City's Fiscal Year 2013 Proposed Budget continues to incorporate those strategies previously implemented effective with our Fiscal Year 2010 Budget including personnel reorganizations, utilization (as needed) of General Fund reserves to fund General Fund capital expenditures, and zero-based budgeting. As previously discussed, these strategies, and our associated proactive approach to our planning and budgeting, have proved successful in addressing and overcoming the current budget challenges facing the City.

Since personnel-related expenditures represent approximately 65% of total General Fund expenditures, it is imperative that these costs be closely examined and monitored on an ongoing basis. Several personnel reorganization plans, resulting in significant cost savings without reduction in service levels, have been previously implemented over the past three and a half years and plans are on-going for future implementation. We will examine our overall staffing structure on an continuing basis for potential additional reorganizations and/or outsourcing opportunities in order to ensure we have the most efficient and effective use of our limited resources.

The Fiscal Year 2013 Proposed Budget, as an interim strategy, includes no appropriations for capital expenditures in the General Fund. Rather, a listing of Capital expenditures, as requested by Department Directors, is included herein for the Commission's consideration on an "a la carte" basis. Those expenditures, if any, approved by the Commission would be funded from a combination of General Fund reserves and other appropriate and available funding sources, e.g., grants, impact fees, etc. **In the Adopted Budget there is \$154,310 in General Fund capital expenditures (see page 44).**

Finally, preparation of our Fiscal Year 2013 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 2013 Proposed Budget is provided beginning on **the next page.**

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OVERALL BUDGET REVENUES

Based upon an operating millage assumption of 2.4300 mills, total revenues and transfers in are projected to decrease by 8.6% in FY 2013. Inclusive of appropriations from fund balances, a total decrease of 9.9% is projected as follows:

	<u>FY 2012 Original Budget</u>	<u>FY 2013 Proposed Budget</u>	<u>Change</u>
General Fund	\$16,414,044	\$15,565,819	(5.2%)
Other Governmental Funds	7,256,199	6,622,777	(8.7%)
Enterprise Funds	<u>13,834,903</u>	<u>12,107,154</u>	<u>(12.5%)</u>
Sub-Total	\$37,505,146	\$34,295,750	(8.6%)
Appropriation from Fund Balances	4,180,588	3,253,507	(22.2%)
Total	<u>\$41,685,734</u>	<u>\$37,549,257</u>	<u>(9.9%)</u>

OVERALL BUDGET SPENDING

Total expenditures and transfers out are projected to decrease by 9.2% in FY 2013. Inclusive of appropriations to fund balances, a total decrease of 9.9% is projected as follows:

	<u>FY 2012 Original Budget</u>	<u>FY 2013 Proposed Budget</u>	<u>Change</u>
General Fund	\$17,021,417	\$15,766,249	(7.4%)
Other Governmental Funds	9,525,421	8,632,132	(9.4%)
Enterprise Funds	<u>12,898,061</u>	<u>11,405,761</u>	<u>(11.6%)</u>
Sub-Total	\$39,444,899	\$35,804,142	(9.2%)
Appropriation to Fund Balances	2,240,835	1,745,115	(22.1%)
Total	<u>\$41,685,734</u>	<u>\$37,549,257</u>	<u>(9.9%)</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:

	<u>FY 2012 Year End Projected Fund Bal/Equity</u>	<u>FY 2013 Year End Projected Fund Bal/Equity</u>	<u>Change</u>
General Fund	\$7,651,951	\$7,928,299	3.6%
Other Governmental Funds	\$7,420,889	\$9,097,700	22.6%
Enterprise Funds	<u>\$4,088,131</u>	<u>\$5,115,032</u>	<u>25.1%</u>
Total	<u>\$19,160,971</u>	<u>\$22,141,031</u>	<u>15.3%</u>

The above FY 2013 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 2013 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. This rate represents a 0.0200 mill reduction from last year's millage rate as shown below:

	<u>FY 2012</u>	<u>FY 2013</u>	<u>Change</u>
Operating	2.4500	2.4300	(0.0200)
Voted Debt	<u>0.1100</u>	<u>0.1100</u>	<u>0.0000</u>
Total	2.5600	2.5400	(0.0200)

Incorporating the preliminary FY 2013 County MSTU millage, the combined proposed millage rate, representing a 0.0200 mill reduction from last year, to City taxpayers is 4.8699 mills as shown below:

	<u>FY 2012</u>	<u>FY 2013</u>	<u>Change</u>
City Operating	2.4500	2.4300	(0.0200)
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	4.8899	4.8699	(0.0200)

At 2.4300 mills, the FY 2013 operating millage rate would be 2.33% less than the estimated "rolled-back" rate of 2.4880 mills, based on the preliminary ad valorem tax base provided by the Seminole County Property Appraiser.

Due to the decrease, as shown below, in the City's FY 2013 ad valorem tax base, a \$37,000 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 utilized in FY 2012 which necessitated a \$55,500 transfer for this purpose. It is important to note that the necessitated FY 2013 transfer amount, under this strategy, has been mitigated significantly as a result of the recent refinancing of this outstanding debt.

The preliminary FY 2013 ad valorem tax base compares to the final base for FY 2012 as follows:

<u>FY 2012</u> <u>(Adopted)</u>	<u>FY 2013</u> <u>(Preliminary)</u>	<u>Change</u>
\$1,595,763,002	\$1,573,884,818*	(\$21,878,184) / (1.4%)

**Includes New Construction totaling \$2,391,493.*

Based on the information provided above, and proposed millage rate, projected FY 2013 General Fund Ad Valorem Revenues are expected to decrease \$81,746 or 2.2% as follows:

<u>FY 2012</u>	<u>FY 2013</u>	<u>Change</u>
\$3,753,305	\$3,671,559	(\$81,746) / (2.2%)

STATE SHARED REVENUES

Due to current economic conditions and related factors, FY 2013 State Shared Revenues are projected to remain at depressed levels and decrease \$35,000 or 1.2% as follows:

<u>FY 2012</u>	<u>FY 2013</u>	<u>Change</u>
\$2,845,000	\$2,810,000	(\$35,000) / (1.2%)

LOCAL COMMUNICATION SERVICES TAX

Projected FY 2013 General Fund Revenues from Local Communication Services Taxes are expected to decrease \$82,000 or 5.1% as follows:

<u>FY 2012</u>	<u>FY 2013</u>	<u>Change</u>
\$1,605,000	\$1,523,000	(\$82,000) / (5.1%)

Recent changes by the State Legislature to the Local Communications Services Tax (CS/HB 809), effective July 1, 2012, are projected to have a reductive effect on this revenue stream in FY 2013.

ELECTRIC UTILITY TAX AND FRANCHISE FEE

Projected FY 2013 General Fund Revenues from Electric Utility Taxes and Electric Franchise Fees are expected to decrease \$135,000 or 3.3% as follows:

<u>FY 2012</u>	<u>FY 2013</u>	<u>Change</u>
\$4,075,000	\$3,940,000	(\$135,000) / (3.3%)

OTHER GENERAL FUND REVENUE SOURCES

Other General Fund revenue sources are expected to decrease \$514,479 or 12.4% due primarily to a one-time grant reimbursement from the 17-92 CRA in FY 2012.

<u>FY 2012</u>	<u>FY 2013</u>	<u>Change</u>
\$4,135,739	\$3,621,260	(\$514,479) / (12.4%)

WATER & SEWER REVENUES

Revenues in the Water & Sewer Operating Fund are projected to \$2,010,999 or 16.5% as follows:

<u>FY 2012</u>	<u>FY 2013</u>	<u>Change</u>
\$12,228,403	\$10,217,404	(\$2,010,999) / (16.5%)

This decrease is due exclusively to \$3,690,000 in note proceeds and grant revenues, related to the Lake Jesup Reclaimed Water Plant Project, included in the FY 2012 budget as compared with \$927,953 included in the FY 2013 budget, a decrease of \$2,762,047.

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 2% for FY 2013 and are incorporated into this budget, accordingly. This rate change results in an approximate \$1.30 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 (per June 2012 review by City's rate consultant).

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 FY 2013 have been abated pending further consideration. Thus, no increases in reclaimed rates are planned for or provided in the FY 2013 budget. Staff and the City's rate consultant performed additional analyses of the City's reclaimed rates during FY 2011 and concluded that the current reclaimed rate structure is sufficient, in concert with potable, sewer and other revenues, to cover related expenses and required debt ratios, at this time. At the time a decision is made to move forward with Phase II of the Lake Jesup Reclaimed Water Project, additional analysis will take place to evaluate the required and necessary reclaimed rate structure.

DEVELOPMENT SERVICES REVENUES

Revenues in the Development Services Fund are projected to increase by \$164,800 or 36.1% as follows:

<u>FY 2012</u>	<u>FY 2013</u>	<u>Change</u>
\$456,500	\$621,300	\$164,800 / 36.1%

Despite an upturn and positive growth in revenues, resulting from new construction in FY 2013 (e.g., Winter Springs Village, Jesup's Landing), an operating deficit is still projected in this fund for FY 2013. As in recent prior years, it is recommended that this deficit be cured via a temporary transfer/loan from General Fund reserves.

New development has been encouraging and contributed to this deficit being significantly less than that for FY 2012. Cost-cutting measures (e.g., zero-based budgeting, personnel reorganizations) continue to be applied to this fund and have resulted in a reduction of expenditures of \$584,028, or 45%, over the past four fiscal years, further mitigating this deficit. New development has also necessitated an additional temporary part-time staff inspector position for FY 2013 to accommodate the increased workload, as well as an increase in the interfund cost allocation. 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 2013.

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EXPENDITURE HIGHLIGHTS

PERSONNEL COSTS

Personnel costs include employee salaries, FICA, health and life insurance, worker's comp, and pension. FY 2013 personnel costs, totaling \$13,126,947, are proposed to decrease 2.5% over the prior fiscal year as follows:

	<u>FY 2012 Original Budget</u>	<u>FY 2013 Proposed Budget</u>	<u>Change</u>
General Fund	\$10,517,284	\$10,240,775	(2.6%)
Other Governmental Funds	0	0	0%
Enterprise Funds	<u>2,941,980</u>	<u>2,886,172</u>	<u>(1.9%)</u>
Total	\$13,459,264	\$13,126,947	(2.5%)

Staffing and Wages. In light of the limited availability of revenues to appropriate in FY 2013, funding for employee merit increases is not recommended and therefore not included in the FY 2013 Proposed Budget. The FY13 Adopted Budget subsequently included an Employee Bonus Program which is inherently non-recurring in nature. Additionally, in accordance with our ongoing evaluation of staffing levels, the following personnel reorganization measures, which generate cost-savings without reducing our current service levels, are included in the FY 2013 Proposed Budget (*each of these reorganization measures was made in collaboration with and on the recommendation of the respective Department Head*):

- A Full-Time Assistant to the City Clerk position has been eliminated in favor of a Part-Time Assistant to the City Clerk position. This change will be evaluated in the coming year for its effectiveness and will be revisited if deemed necessary.
- A Full-Time Phone Operator position has been eliminated and those duties have been reallocated to current staff.
- Two (2) Full-Time Utility Billing Specialist positions have been eliminated in favor of utilization of Part-Time staff, to also include realignment of job duties.
- A Full-Time Utility Billing Specialist position (1 FTE) has been reduced to 0.85 FTE.
- A Full-Time Maintenance Mechanic position in Public Works has been eliminated and those duties have been reallocated to current staff.
- A Full-Time Heavy Equipment Operator position in Public Works has been eliminated due to completion of the project comprising approx. 30% of the duties of the position. The remaining duties have been reallocated to current staff.
- Two (2) Police Captain positions have been eliminated and those duties have been reallocated to current staff. This action does not result in an elimination of Two (2) FTE's as they have been reallocated to Two (2) Police Officer I positions.
- A Police Lieutenant position has been eliminated and those duties have been reallocated to current staff. This action does not result in an elimination of an FTE as it has been reallocated to a Police Officer I position.
- A Full-Time Custodian position in the Police Department has been eliminated and those duties have been outsourced.
- A Full-Time Admin Secretary in Code Enforcement has been eliminated and those duties have been reallocated to current staff.
- A Temporary Part-Time Building Inspector position has been added in the Building Department to assist with current workload. This expenditure is directly tied to the increase in revenue.
- A Full-Time Irrigation Worker position in Parks & Recreation has been eliminated in favor of utilization of Part-Time staff.

- A Full-Time Customer Service Rep in Parks & Recreation has been eliminated and those duties have been reallocated to current staff.
- A Part-Time Aquatics Specialist (Therapy Pool) position has been upgraded to a Full-Time Aquatics Specialist position and assumed additional duties to include those of the eliminated Customer Service Rep.
- A Full-Time Utility Maintenance Worker position has been eliminated and those duties have been reallocated to current staff.
- A Full-Time Utility Water Plant Operator position has been eliminated and those duties have been reallocated to current staff.

Total resulting proposed FTE's for FY 2013, with accompanying trailing four-year historical data, are as follows:

	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>
Full-Time	234	228	217	200	188.85
Part-Time	<u>16.33</u>	<u>16.33</u>	<u>17.58</u>	<u>18.38</u>	<u>23.09</u>
Total FTE's	250.33	244.33	234.58	218.38	211.94

The total FY 2013 Full-Time employee count represents an 11.15 FTE decrease over FY 2012 (Proposed). Total Full-Time employee count in the Adopted Budget is 189.85 FTEs which is one more than the Proposed Budget and Part-Time employee count is 22.36 FTEs which is .27 FTEs less. This results from a part-time inspector position in Development Services being changed to full-time. The FY 2013 Part-Time FTE level represents a (purposeful) 4.71 FTE or 25.6% increase over FY 2012 as the enhanced utilization of Part-Time personnel provides cost-savings resulting from savings in employee benefits, as necessary for Full-Time employees, while aiding in our ability to maintain/increase our current levels of service.

As in the past, additional cost-saving and service-enhancement reorganization plans are under consideration for implementation in FY 2013 and, if deemed operationally and financially feasible, will be incorporated in the FY 2013 Final Budget for consideration and approval.

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 (as has been experienced in recent years), the City is obligated to fund these losses to the extent necessary to make the plan "actuarially whole." Thus, a Defined Benefit plan and its associated 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, summarized as follows:

1. Final Average Salary used to calculate retirement benefits is adjusted from the average of the highest three (3) years of base plan compensation to the highest five (5) years of base compensation, for all members.
2. The definition of Base Plan Compensation is amended to exclude commissions, bonuses, and overtime pay in excess of one hundred and fifty (150) hours per year.
3. The vesting schedule for future benefit accruals is changed from a seven (7) year "incremental (step) vesting" schedule to a seven (7) year "cliff vesting" schedule, for all members. Under this schedule, members are not vested until completion of seven (7) years of service.

4. The minimum age and service requirements for (unreduced) retirement have been increased from “55 years of age with 10 years of service” to “55 years of age with 15 years of service”, for all members.
5. The Benefit Accrual Rate for future benefit accruals for General Employees is reduced from three percent (3%) to two and half percent (2.5%) for each year of credited service.
6. Participant contribution rate for all members is increased from three percent (3%) to five percent (5%).
7. The Defined Benefit Plan is closed to General Employees, i.e., those other than Public Safety, hired after October 1, 2011.

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. As of the date of this budget message, this migration has produced underlying favorable core results. However, due to an upward trend in the healthcare marketplace, which also affects an organization’s healthcare costs, we are anticipating an increase in plan premiums for FY 2013. Staff is currently evaluating options regarding projected cost increase for FY 2013 and will incorporate the resulting final recommendations in to the FY 2103 Final Budget for Commission consideration and adoption. The adopted budget includes health insurance premiums at a 15% increase from the prior fiscal year.

Additionally, the City has begun a 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 2013 Operating Costs, totaling \$9,964,257, are proposed to decrease 2.6% over the prior fiscal year as follows:

	<u>FY 2012</u> <u>Original</u> <u>Budget</u>	<u>FY 2013</u> <u>Proposed</u> <u>Budget</u>	<u>Change</u>
General Fund	\$4,587,787	\$4,409,474	(3.9%)
Other Government Funds	3,080,922	3,084,296	0.1%
Enterprise Funds	<u>2,563,539</u>	<u>2,470,487</u>	<u>(3.6%)</u>
Total	\$10,232,248	\$9,964,257	(2.6%)

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

<u>Department</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>Change</u>
Executive	\$65,495	\$64,455	(1.6%)
General Government	574,303	561,185	(2.3%)
Finance & Admin Services	793,525	768,480	(3.2%)
Information Services	296,461	273,866	(7.6%)
Public Works	238,100	238,750	0.3%
Community Development	976,270	994,080	1.8%
Police	834,383	706,198	(15.4%)
Parks & Recreation	<u>809,250</u>	<u>802,460</u>	<u>(0.8%)</u>
Total	\$4,587,787	\$4,409,474	(3.9%)

Operating cost decreases in the Police Department are due primarily to \$125,000 in FY 2012 billing services costs, re: Red Light Cameras, which are not included in the FY 2013 budget, pending further evaluation and analysis on our options and future direction relative to this matter.

DEBT SERVICE

Water & Sewer Fund Bonded Debt. During FY 2012, advance refunding opportunities arose due to a favorable interest rate environment, presenting an opportunity for eligible Water and Sewer Bonds to be replaced with traditional Bank Notes. Series 2001 Water and Sewer Revenue Bonds (\$3,700,000) with maturities between 2011 and 2021 were advanced refunded and replaced with a ten (10)-year simple interest Bank Note, reducing the average interest rate by 234 basis points yielding a cost reduction of \$496,351 (net of cost of issuance). The annual debt service cost savings are reflected in this FY 2013 budget.

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 Retention Tank (\$1.7 million) and the Lake Jesup Pumping Station (\$2.9 million). Financing for this construction included a St. John's River Water Management District Grant(s) totaling \$1.2 million, debt financing totaling approximately \$2.3 million and a Utility Fund cash contribution of \$1.2 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.

Tusawilla Improvement Area Special Assessment Note. Debt for funding of this project, Series 2001 Bonds, was issued on October 1, 2001 with the total principal amount of \$2,265,000 and a weight average interest rate (coupon) of 4.93% over the 28 year term. After 10 years, the remaining principal outstanding (Series 2001) was \$1,800,000 (gross principle) with a weighted average interest rate of 5.10%. During FY 2012, an advance refunding opportunity arose due to a favorable interest rate environment and this debt was thus refinanced with a commercial bank note for the remaining 18 year term at 3.25% (fixed rate). The Net Present Value effect of this refinancing is a savings of \$252,952. The annual debt service cost savings are reflected in this FY 2013 budget.

General Fund Bonded Debt. During FY 2012, an advance refunding opportunity arose due to a favorable interest rate environment, presenting an opportunity for eligible Limited General Obligation Bonds to be replaced with traditional Bank Notes. Series 2002 Limited General Obligation Bonds (\$2,685,000) with maturities between 2012 and 2031 were advanced refunded and replaced with a nineteen (19)-year simple interest Bank Note. This action reduced the average interest rate by 135 basis points yielding and reduced the scheduled payments over the next nineteen years by \$392,079 (net of cost of issuance). Series 1999 Improvement Revenue Notes (\$1,377,246) with maturities between 2012 and 2018 were also advanced refunded and replaced with a eight (8)-year simple interest Bank Note, reducing the average interest rate by 289 basis points yielding a cost reduction over the life of the loan of \$175,932 (net of cost of issuance). The annual debt service cost savings are reflected in this FY 2013 budget.

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 2013 Capital Outlay, totaling \$5,672,359, is proposed to decrease 32.8% over the prior fiscal year as follows:

	FY 2012 Original Budget	FY 2013 Proposed Budget	<u>Change</u>
General Fund	\$772,346	\$0	(100.0%)
Other Government Funds	3,980,300	3,516,912	(11.6%)
Enterprise Funds	<u>3,687,000</u>	<u>2,155,447</u>	<u>(41.5%)</u>
Total	\$8,439,646	\$5,672,359	(32.8%)

Most of the capital outlay in FY 2013 occurs in the Road Improvements Fund, 1999 Construction Fund, Public Works Facility Capital Projects Fund, Water and Sewer Fund, and Stormwater Fund.

Consistent with the strategy utilized in FY 2012, no FY 2013 appropriations for Capital Outlay are currently included in the General Fund. General Fund Department requests are included on page 23 herein for Commission consideration (Proposed Budget). General Fund capital expenditures are shown on page 44 in the Adopted Budget. 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.

GENERAL FUND FISCAL POLICY TEST

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

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

As shown on page 37 (Proposed Budget), all three policies are being satisfied for FY 2013. In the Adopted Budget this is now reflected on page 110.

Utilization of up to an estimated \$55,000 in General Fund Reserves is programmed into this FY 2013 budget for purposes of covering a projected shortfall in funding for the firefighters' pension. After consolidation of the Winter Springs Fire Department with Seminole County, 16 firefighters (per their right by law) choose to remain on the City's pension plan. In accordance with the City's interlocal agreement with Seminole County for Fire and Emergency Medical Services, the County is required to remit funding to the City for those 16 firefighters' pension costs, up to the employer contribution rate required by the Florida Retirement System for that applicable employee class for that applicable fiscal year.

Due to reductions in the required contribution rate by the State, applicable to FY 2013, a shortfall in funding has been created relative to these employees. The City is required to make up this shortfall in FY 2013. It is anticipated that this contribution rate will increase next fiscal year (FY 2014), which will serve to significantly mitigate this funding shortfall in that year. Thus, it is recommended that General Fund Reserves be utilized to cover this non-recurring cost for FY 2013. Also, it is anticipated that actual utilization is expected to be less than this budgeted amount.

BUDGET CALENDAR

A Commission workshop to consider the Fiscal Year 2013 Proposed Budget has been scheduled for July 16, 2012. In accordance with TRIM law, a tentative millage rate is required to be adopted by August 4, 2012. Consequently, consideration of a tentative millage rate for adoption by the Commission is scheduled for the July 23, 2012 regular Commission meeting. The first public hearing for adoption of the Fiscal Year 2013 Budget is tentatively scheduled for September 10, 2012 with the final public hearing for adoption tentatively scheduled for September 24, 2012.

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 2012 budget, which is the 5th 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 2013 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
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PRESENTED TO

**City of Winter Springs
Florida**

For the Fiscal Year Beginning

October 1, 2011

Linda C. Davison 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, 2011. 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 year.

Source and Application of Funds FISCAL YEAR 2012-2013 BUDGET

Source of Funds *

Fund Type	2009-2010 Actual	2010-2011 Actual	Original 2011-2012 Budget	2012-2013 Budget
General	\$16,624,554	\$17,032,621	\$16,414,044	\$15,632,435
Other Governmental:				
Special Revenue	\$12,347,917	\$5,073,250	\$4,395,457	\$4,464,716
Special Assessment	\$1,163,409	\$825,233	\$817,726	\$814,661
Debt Service	\$1,947,341	\$2,672,507	\$1,319,900	\$1,275,773
Capital Project	\$276,682	\$24,410	\$723,116	\$480,300
Enterprise	\$10,837,802	\$11,362,368	\$13,834,903	\$12,107,190
Total Sources (exclusive of approp)	\$43,197,705	\$36,990,389	\$37,505,146	\$34,775,075
Total Appropriations FROM Funds	\$2,896,596	\$1,223,243	\$4,180,588	\$3,510,883
Total Sources	\$46,094,301	\$38,213,632	\$41,685,734	\$38,285,958

Application of Funds *

Fund Type	2009-2010 Actual	2010-2011 Actual	Original 2011-2012 Budget	2012-2013 Budget
General	\$16,610,163	\$17,023,446	\$17,021,417	\$15,975,762
Other Governmental:				
Special Revenue	\$11,536,970	\$5,312,197	\$4,863,643	\$4,423,337
Special Assessment	\$1,289,936	\$821,279	\$875,081	\$808,225
Debt Service	\$1,917,662	\$2,786,317	\$1,267,781	\$1,261,050
Capital Project	\$472,980	\$4,904	\$2,518,916	\$2,347,012
Enterprise	\$8,418,167	\$8,189,569	\$12,898,061	\$11,664,879
Total Applications (exclusive of approp)	\$40,245,878	\$34,137,712	\$39,444,899	\$36,480,265
Total Appropriations TO Funds	\$1,711,268	\$4,075,920	\$2,240,835	\$1,805,693
Total Applications	\$41,957,146	\$38,213,632	\$41,685,734	\$38,285,958

* Includes interfund transfers of:	\$9,994,691	\$4,011,438	\$4,140,326	\$3,957,663
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2012-2013 Budget

Despite five consecutive years of declining property values and a modest millage reduction for the 2012 fiscal year, this 2013 budget offers another modest reduction in the operating millage rate to 2.4300 mills.

	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
SOURCES					
Revenues					
General	\$8,886,368	\$14,307,535	\$14,220,467	\$14,267,728	\$13,426,959
Other Governmental	\$13,825,006	\$7,484,400	\$5,408,053	\$6,608,789	\$5,456,950
Enterprise	\$10,520,124	\$11,187,016	\$13,736,300	\$13,098,433	\$11,933,503
TOTAL REVENUES	\$33,231,498	\$32,978,951	\$33,364,820	\$33,974,950	\$30,817,412
Transfers					
General	\$7,738,186	\$2,725,086	\$2,193,577	\$2,193,577	\$2,205,476
Other Governmental	\$1,910,343	\$1,111,000	\$1,848,146	\$1,708,692	\$1,578,500
Enterprise	\$317,678	\$175,352	\$98,603	\$354,963	\$173,687
TOTAL TRANSFERS	\$9,966,207	\$4,011,438	\$4,140,326	\$4,257,232	\$3,957,663
Total Sources *	\$43,197,705	\$36,990,389	\$37,505,146	\$38,232,182	\$34,775,075
APPLICATIONS					
Payroll					
General	\$10,867,910	\$11,088,214	\$10,517,284	\$10,482,741	\$10,160,887
Other Governmental	\$0	\$0	\$0	\$0	\$0
Enterprise	\$3,119,460	\$2,958,505	\$2,941,980	\$2,936,630	\$2,973,208
TOTAL PAYROLL	\$13,987,370	\$14,046,719	\$13,459,264	\$13,419,371	\$13,134,095
Operating					
General	\$4,229,402	\$4,223,677	\$4,587,787	\$4,633,754	\$4,554,565
Other Governmental	\$3,075,449	\$2,961,733	\$3,080,922	\$3,128,308	\$3,118,916
Enterprise	\$2,306,938	\$2,349,147	\$2,563,539	\$2,519,089	\$2,457,187
TOTAL OPERATING	\$9,611,789	\$9,534,557	\$10,232,248	\$10,281,151	\$10,130,668
Debt Service (includes capital lease)					
General	\$121,487	\$0	\$0	\$0	\$0
Other Governmental	\$2,467,014	\$3,028,492	\$1,519,700	\$3,188,528	\$1,447,050
Enterprise	\$1,904,614	\$1,638,522	\$1,653,715	\$1,405,000	\$1,810,220
TOTAL DEBT SERVICE	\$4,493,115	\$4,667,014	\$3,173,415	\$4,593,528	\$3,257,270
Transfers					
General	\$699,514	\$1,131,065	\$1,144,000	\$1,144,000	\$1,106,000
Other Governmental	\$7,173,022	\$833,738	\$944,499	\$651,353	\$584,246
Enterprise	\$2,122,155	\$2,046,635	\$2,051,827	\$2,408,187	\$2,267,417
TOTAL TRANSFERS	\$9,994,691	\$4,011,438	\$4,140,326	\$4,203,540	\$3,957,663
Capital					
General	\$691,850	\$580,490	\$772,346	\$902,898	\$154,310
Other Governmental	\$2,502,063	\$2,100,734	\$3,980,300	\$1,404,170	\$3,689,412
Enterprise	\$3,802,746	\$2,538,307	\$3,687,000	\$3,558,721	\$2,156,847
TOTAL CAPITAL	\$6,996,659	\$5,219,531	\$8,439,646	\$5,865,789	\$6,000,569
Total Applications *	\$45,083,624	\$37,479,259	\$39,444,899	\$38,363,379	\$36,480,265

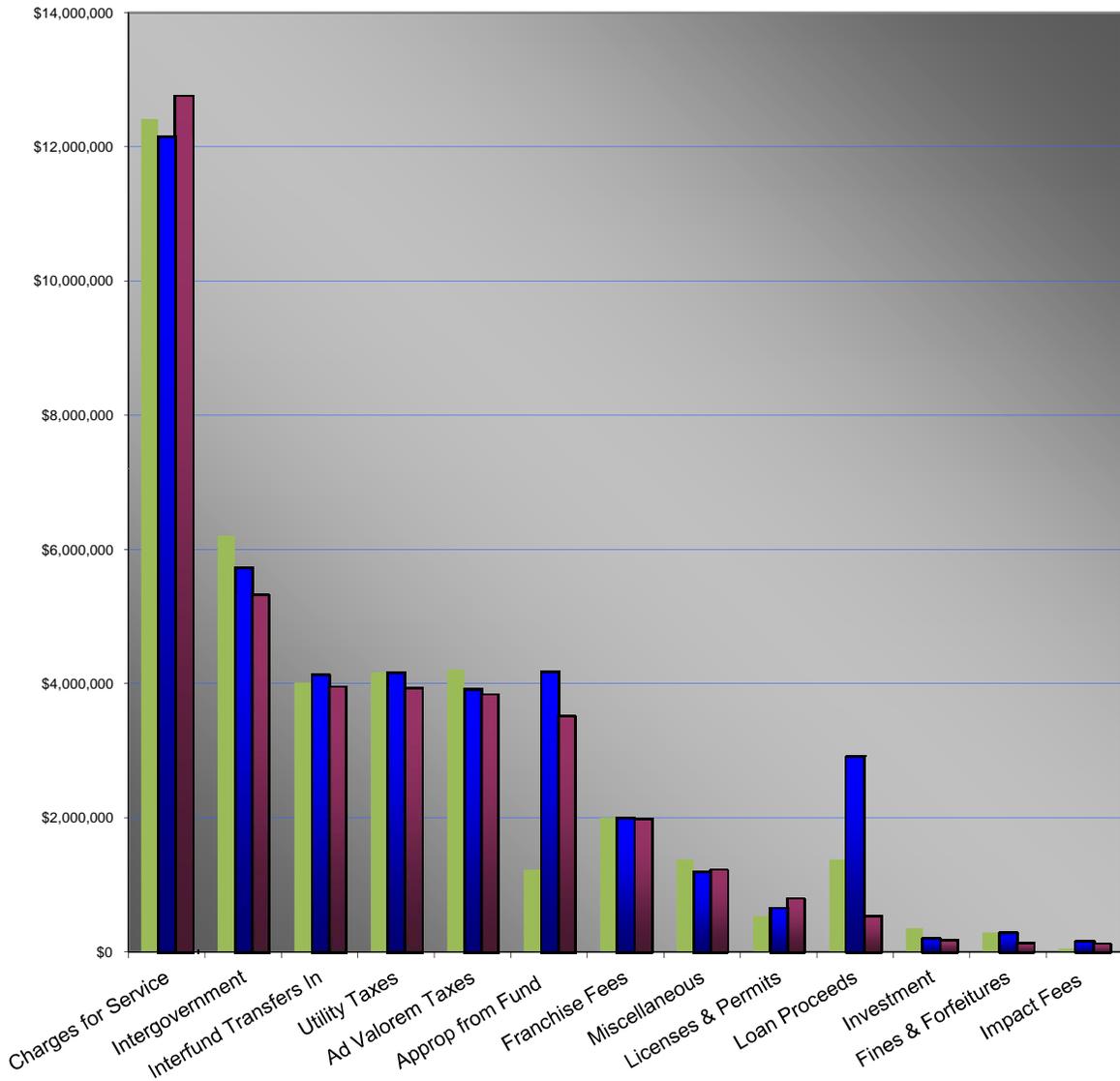
* Total Sources and Applications are exclusive of Appropriations From and To Fund Balance. Total Applications for FY 09/10 and FY 10/11 do not tie to Applications (prev. pg. sub-total) as a result of Enterprise Funds' expenditures which do not decrease fund equity due to Balance Sheet capitalization (\$4,837,747 and \$3,341,547, respectively).

Source and Application of Funds
FISCAL YEAR 2012-2013 BUDGET
Multi-Year Comparison
2010-2011 Actuals / 2011-2012 Original Budget / 2012-2013 Budget

<i>Source</i>	<i>Actuals FY 11</i>	<i>As a Percentage of Total Sources</i>	<i>Original Budget FY 12</i>	<i>As a Percentage of Total Sources</i>	<i>Budget FY 13</i>	<i>As a Percentage of Total Sources</i>
Charges for Service	\$12,417,231	32.5%	\$12,152,610	29.2%	\$12,767,128	33.3%
Intergovernment	\$6,204,516	16.2%	\$5,724,332	13.7%	\$5,313,865	13.9%
Interfund Transfers In	\$4,015,613	10.5%	\$4,140,326	9.9%	\$3,957,663	10.3%
Utility Taxes	\$4,168,866	10.9%	\$4,168,000	10.0%	\$3,930,000	10.3%
Ad Valorem Taxes	\$4,209,371	11.0%	\$3,921,805	9.4%	\$3,841,712	10.0%
Approp from Fund	\$1,223,243	3.2%	\$4,180,588	10.0%	\$3,510,883	9.2%
Franchise Fees	\$1,998,748	5.2%	\$1,990,000	4.8%	\$1,975,000	5.2%
Miscellaneous	\$1,377,517	3.6%	\$1,188,128	2.9%	\$1,220,628	3.2%
Licenses & Permits	\$530,159	1.4%	\$650,000	1.6%	\$796,500	2.1%
Loan Proceeds	\$1,377,246	3.6%	\$2,920,000	7.0%	\$537,984	1.4%
Investment	\$352,899	0.9%	\$198,345	0.5%	\$174,955	0.5%
Fines & Forfeitures	\$289,376	0.8%	\$288,600	0.7%	\$139,000	0.4%
Impact Fees	\$48,847	0.1%	\$163,000	0.4%	\$120,640	0.3%
Total Sources by Function	\$38,213,632	100.0%	\$41,685,734	100.0%	\$38,285,958	100.0%
<i>Application</i>	<i>Actuals FY 11</i>	<i>As a Percentage of Total Applications</i>	<i>Original Budget FY 12</i>	<i>As a Percentage of Total Applications</i>	<i>Budget FY 13</i>	<i>As a Percentage of Total Applications</i>
Public Safety	\$7,475,896	19.6%	\$7,049,154	16.9%	\$6,896,435	18.0%
Capital Outlay	\$4,892,298	12.8%	\$8,439,646	20.2%	\$6,000,569	15.7%
General Government	\$4,309,766	11.3%	\$4,560,183	10.9%	\$4,642,309	12.1%
Water & Sewer	\$1,238,342	3.2%	\$4,276,729	10.3%	\$4,158,611	10.9%
Interfund Transfers Out	\$4,011,438	10.5%	\$4,140,326	9.9%	\$3,957,663	10.3%
Debt Service	\$4,667,014	12.2%	\$3,173,415	7.6%	\$3,257,270	8.5%
Solid Waste	\$2,249,492	5.9%	\$2,306,000	5.5%	\$2,308,500	6.0%
Recreation	\$1,737,029	4.5%	\$1,876,128	4.5%	\$1,783,935	4.7%
Approp to Fund	\$4,075,920	10.7%	\$2,240,835	5.4%	\$1,805,693	4.7%
Community Development	\$1,625,838	4.3%	\$1,479,474	3.5%	\$1,464,974	3.8%
Transportation	\$1,195,889	3.1%	\$1,259,207	3.0%	\$1,147,604	3.0%
Stormwater	\$734,710	1.9%	\$884,637	2.1%	\$862,395	2.3%
Total Applications by Function	\$38,213,632	100.0%	\$41,685,734	100.0%	\$38,285,958	100.0%

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

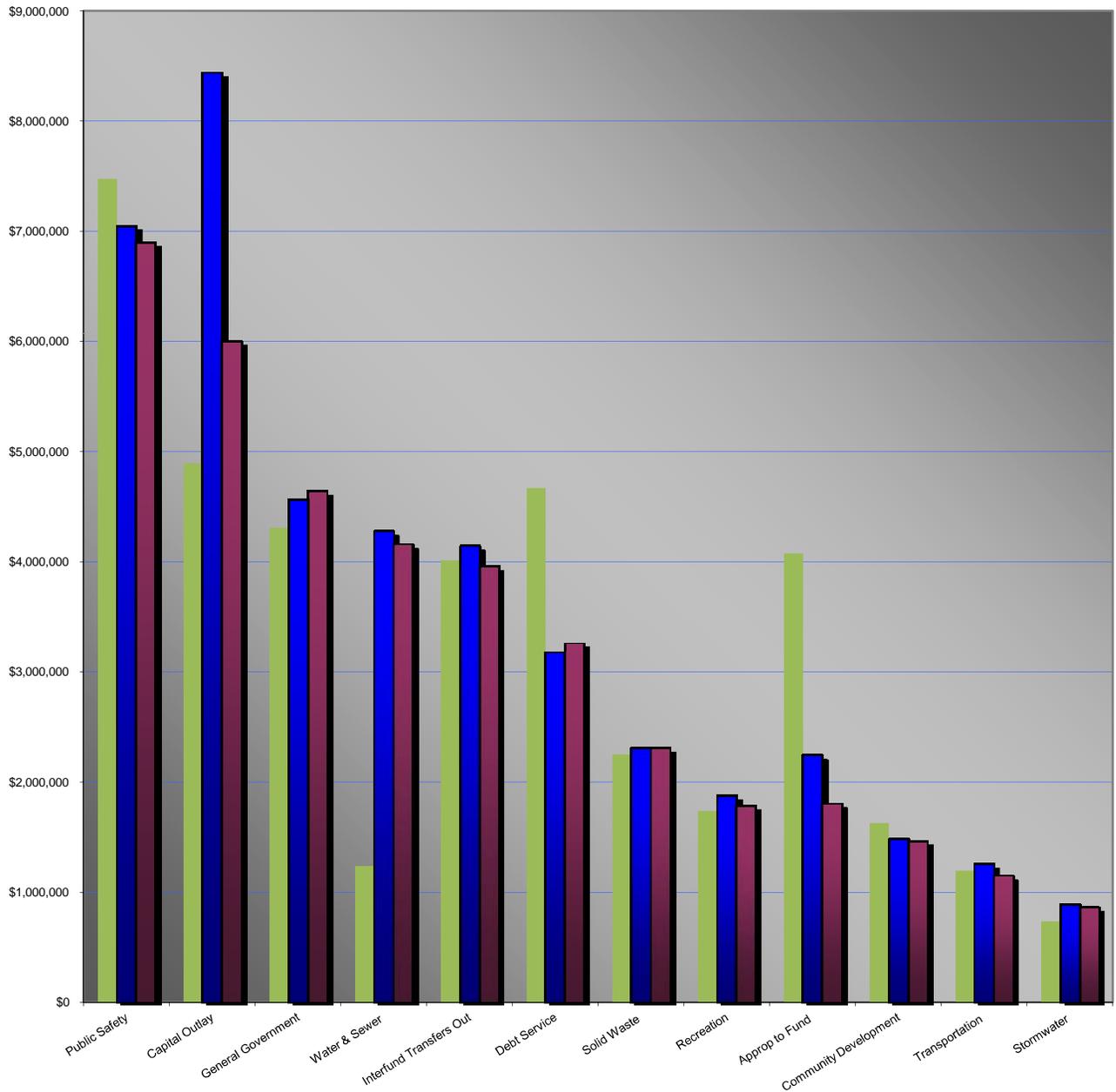
Multi-Year Comparison



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

Multi-Year Comparison

■ 2010-2011 Actuals
 ■ 2011-2012 Original Budget
 ■ 2012-2013 Proposed Budget



BUDGET SUMMARY

CITY OF WINTER SPRINGS - FISCAL YEAR 2012 - 2013

Millage Per \$1000
General Fund 2.4300
Voted Debt 0.1100

GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	TOTAL BUDGET
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BUDGETED REVENUES:

Taxes:	Millage Per \$1000						
Ad Valorem Taxes	2.4300	\$3,675,339	\$0	\$0	\$0	\$0	\$3,675,339
Ad Valorem Taxes (Voted Debt)	0.1100	\$0	\$0	\$166,373	\$0	\$0	\$166,373
Utility Taxes & Franchise Fees		\$5,815,000	\$90,000	\$0	\$0	\$0	\$5,905,000
Licenses & Permits		\$155,000	\$13,000	\$0	\$0	\$628,500	\$796,500
Intergovernmental Revenues		\$2,965,000	\$1,958,896	\$0	\$0	\$389,969	\$5,313,865
Charges for Services		\$395,618	\$2,360,000	\$0	\$0	\$10,132,150	\$12,887,768
Fines & Forfeitures		\$125,000	\$14,000	\$0	\$0	\$0	\$139,000
Miscellaneous Revenues		\$296,002	\$577,785	\$269,096	\$7,800	\$244,900	\$1,395,583
Other Financing Sources		\$0	\$0	\$0	\$0	\$537,984	\$537,984
TOTAL BUDGETED REVENUES		\$13,426,959	\$5,013,681	\$435,469	\$7,800	\$11,933,503	\$30,817,412
Interfund Transfers In		\$2,205,476	\$0	\$1,106,000	\$472,500	\$173,687	\$3,957,663
Fund Balances/Reserves/Net Assets		\$8,075,037	\$6,983,718	\$1,216,632	\$2,907,256	\$4,313,639	\$23,496,282
TOTAL BUDGETED REVENUES, TRANSFERS & BALANCES		\$23,707,472	\$11,997,399	\$2,758,101	\$3,387,556	\$16,420,829	\$58,271,357

BUDGETED EXPENDITURES:

General Government	\$5,562,107	\$525,725	\$15,951	\$3,500	\$0	\$6,107,283
Public Safety	\$6,405,006	\$82,040	\$0	\$0	\$409,389	\$6,896,435
Physical Environment	\$0	\$2,308,500	\$0	\$0	\$5,021,006	\$7,329,506
Transportation	\$964,404	\$183,200	\$0	\$0	\$0	\$1,147,604
Culture and Recreation	\$1,783,935	\$0	\$0	\$0	\$0	\$1,783,935
Capital Outlay	\$154,310	\$1,345,900	\$0	\$2,343,512	\$2,156,847	\$6,000,569
Debt Service	\$0	\$0	\$1,447,050	\$0	\$1,810,220	\$3,257,270
TOTAL BUDGETED EXPENDITURES	\$14,869,762	\$4,445,365	\$1,463,001	\$2,347,012	\$9,397,462	\$32,522,602
Interfund Transfers Out	\$1,106,000	\$582,746	\$1,500	\$0	\$2,267,417	\$3,957,663
Fund Balances/Reserves/Net Assets	\$7,731,710	\$6,969,288	\$1,293,600	\$1,040,544	\$4,755,950	\$21,791,092
TOTAL BUDGETED EXPENDITURES, TRANSFERS & BALANCES	\$23,707,472	\$11,997,399	\$2,758,101	\$3,387,556	\$16,420,829	\$58,271,357

CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 BUDGET

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

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

	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>	%age change in Fund Balance
GENERAL FUND				
Revenues/Transfers-In	\$16,414,044	\$16,461,305	\$15,632,435	
Expenditures/Transfers-Out	\$17,021,417	\$17,217,085	\$15,975,762	
Appropriation To (From) Fund Balance	(\$607,373)	(\$755,780)	(\$343,327)	
FUND BALANCE - October 1	\$8,259,324	\$8,830,817	\$8,075,037	
Appropriation TO (FROM) Fund Balance	(\$607,373)	(\$755,780)	(\$343,327)	(4%)
FUND BALANCE - September 30	<u>\$7,651,951</u>	<u>\$8,075,037</u>	<u>\$7,731,710</u>	
SOLID WASTE FUND				
Revenues/Transfers-In	\$2,587,600	\$2,587,600	\$2,582,200	
Expenditures/Transfers-Out	\$2,441,000	\$2,441,000	\$2,488,500	
Appropriation To (From) Fund Balance	\$146,600	\$146,600	\$93,700	
FUND BALANCE - October 1	\$1,933,031	\$2,304,538	\$2,451,138	
Appropriation TO (FROM) Fund Balance	\$146,600	\$146,600	\$93,700	4%
FUND BALANCE - September 30	<u>\$2,079,631</u>	<u>\$2,451,138</u>	<u>\$2,544,838</u>	
ROAD IMPROVEMENT FUND				
Revenues/Transfers-In	\$1,058,800	\$403,800	\$1,281,000	
Expenditures/Transfers-Out	\$1,350,000	\$400,000	\$1,025,000	
Appropriation To (From) Fund Balance	(\$291,200)	\$3,800	\$256,000	
FUND BALANCE - October 1	\$526,322	\$1,496,644	\$1,500,444	
Appropriation TO (FROM) Fund Balance	(\$291,200)	\$3,800	\$256,000	17%
FUND BALANCE - September 30	<u>\$235,122</u>	<u>\$1,500,444</u>	<u>\$1,756,444</u>	
TLBD DEBT SERVICE FUND (Phase I)				
Revenues/Transfers-In	\$167,798	\$1,932,798	\$166,598	
Expenditures/Transfers-Out	\$157,876	\$1,960,181	\$112,531	
Appropriation To (From) Fund Balance	\$9,922	(\$27,383)	\$54,067	
FUND BALANCE - October 1	\$215,604	\$217,485	\$190,102	
Appropriation TO (FROM) Fund Balance	\$9,922	(\$27,383)	\$54,067	28%
FUND BALANCE - September 30	<u>\$225,526</u>	<u>\$190,102</u>	<u>\$244,169</u>	
OTHER GOVERNMENTAL FUNDS - NON-MAJOR FUNDS in the aggregate				
Revenues/Transfers-In	\$3,442,001	\$3,393,283	\$3,005,652	
Expenditures/Transfers-Out	\$5,576,545	\$3,571,178	\$5,213,593	
Appropriation To (From) Fund Balance	(\$2,134,544)	(\$177,895)	(\$2,207,941)	
FUND BALANCE - October 1	\$7,015,154	\$7,143,817	\$6,965,922	
Appropriation TO (FROM) Fund Balance	(\$2,134,544)	(\$177,895)	(\$2,207,941)	(32%)
FUND BALANCE - September 30	<u>\$4,880,610</u>	<u>\$6,965,922</u>	<u>\$4,757,981</u>	

**CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 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

¹ 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>
ALL ENTERPRISE FUNDS			
Revenues/Transfers-In	\$13,834,903	\$13,453,396.00	\$12,107,190
Expenditures/Transfers-Out (includes capital, principal reduction, if applicable)	<u>\$12,898,061</u>	<u>\$12,827,627.00</u>	<u>\$11,664,879</u>
Appropriation TO (FROM) Fund Equity	\$936,842	\$625,769.00	\$442,311
Net Assets less Net Capital			
FUND EQUITY ¹ - October 1	\$3,151,289	\$3,687,870.00	\$4,313,639
Appropriation TO (FROM) Fund Equity	<u>\$936,842</u>	<u>\$625,769.00</u>	<u>\$442,311</u>
FUND EQUITY¹ - September 30	<u>\$4,088,131</u>	<u>\$4,313,639.00</u>	<u>\$4,755,950</u>
WATER & SEWER			
Revenues/Transfers-In	\$12,303,403	\$11,714,896	\$10,490,180
Expenditures/Transfers-Out (includes capital, principal reduction, if applicable)	<u>\$10,782,931</u>	<u>\$10,903,824</u>	<u>\$9,338,675</u>
Appropriation TO (FROM) Fund Equity	\$1,520,472	\$811,072	\$1,151,505
Net Assets less Net Capital			
FUND EQUITY ¹ - October 1	\$3,007,626	\$3,296,143	\$4,107,215
Appropriation TO (FROM) Fund Equity	<u>\$1,520,472</u>	<u>\$811,072</u>	<u>\$1,151,505</u>
FUND EQUITY¹ - September 30	<u>\$4,528,098</u>	<u>\$4,107,215</u>	<u>\$5,258,720</u>
DEVELOPMENT SERVICES (Inter-fund loan from General Fund)			
Revenues/Transfers-In	\$456,500	\$651,500	\$621,300
Expenditures/Transfers-Out (includes capital, principal reduction, if applicable)	<u>\$631,693</u>	<u>\$621,943</u>	<u>\$760,009</u>
Appropriation TO (FROM) Fund Equity	(\$175,193)	\$29,557	(\$138,709)
Net Assets less Net Capital			
FUND EQUITY ¹ - October 1	(\$631,044)	(\$707,081)	(\$677,524)
Appropriation TO (FROM) Fund Equity	<u>(\$175,193)</u>	<u>\$29,557</u>	<u>(\$138,709)</u>
FUND EQUITY¹ - September 30	<u>(\$806,237)</u>	<u>(\$677,524)</u>	<u>(\$816,233)</u>
STORMWATER			
Revenues/Transfers-In	\$1,075,000	\$1,087,000	\$995,710
Expenditures/Transfers-Out (includes capital, principal reduction)	<u>\$1,483,437</u>	<u>\$1,301,860</u>	<u>\$1,566,195</u>
Appropriation TO (FROM) Fund Equity	(\$408,437)	(\$214,860)	(\$570,485)
Net Assets less Net Capital			
FUND EQUITY ¹ - October 1	\$774,707	\$1,098,808	\$883,948
Appropriation TO (FROM) Fund Equity	<u>(\$408,437)</u>	<u>(\$214,860)</u>	<u>(\$570,485)</u>
FUND EQUITY¹ - September 30	<u>\$366,270</u>	<u>\$883,948</u>	<u>\$313,463</u>

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

Major Governmental Funds:

Per the most recently audited 2011 Comprehensive Annual Financial Report (CAFR) the major governmental funds are the General Fund, the Road Improvements Fund, the Solid Waste Fund and the TLBD Debt Service Fund (Phase 1). Two of these funds are budgeted to experience a change in fund balance greater than 10% - the Road Improvement and TLBD Debt Service (Phase I) Funds. The Road Improvement Fund is budgeted to have a 17% increase in fund balance. The Road Improvements Fund accounts for collected one-cent sales tax revenues for transportation-related improvements. This is due to the timing of reimbursements from the Discretionary Sales Surtax Clearing Trust Fund (held by Seminole County) and the fiscal year 2013 capital project list. This fund will eventually be depleted as the one-cent sales tax expired on December 31, 2011. The TLBD Debt Service Fund (Phase I) is budgeted to have a 28% increase in fund balance. This is due to the fact that the annual assessment is remaining flat while the principal reduction will be approximately \$30K less than the prior year's amortization as a result of a 2011 refinance.

Non-Major Governmental Funds in the Aggregate:

The non-major funds in the aggregate are anticipated to decline by 32% or approximately 2.2 million dollars. The chief reason for the decline points to capital projects. Specifically, 1999 Construction Fund (#305) and the Utility/Public Works Facility Capital Project Fund (#311) have budgeted appropriations of \$1,206K and \$964K, respectively. These funds are capital project funds; as such their appropriations cause no adverse affect as they were established for such intended purposes.

Enterprise Funds:

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

Water and Sewer Fund - An inclusion of capital, principal, note proceeds with an exclusion of depreciation, the Water and Sewer budget presents a 28% increase (\$1.1M) to the fund. However, a look at the 2012 budget reflects budgeted grant revenues and loan proceeds of almost \$1M. In FY11 this fund began construction of two water augmentation plants. During fiscal years 2011 and 2012 capital expenditures for the augmentation plants exceeded grant revenues and loan proceeds by approximately \$1.7M and \$1.5M. This relationship will be reversed in FY 2013 when loan proceeds and grant revenues are budgeted to exceed plant construction costs by more than \$500K.

Development Services Fund - As the City approaches build out and pursues technological strides, it has been anticipated that fund balance in the Development Services fund would decline. This path has been expedited as Winter Springs, along with the rest of the state, suffers declines in construction starts. The fund began to experience operating deficits in fiscal year 2009 but during fiscal year 2012 development has escalated. In recent years, the General Fund has made cash advances equivalent to the fund's cash deficiency. This obligation grew to \$664K at 2011 year end but has decreased to \$161K at year end 2012. In the short-run, fund expenditures are being constrained in response to the inadequate revenue stream. Payroll and transfers represent 96% of the expenditure budget. FTEs in this fund decreased approximately 40% from the original 2008 budget to 2013. Additionally, a recent update to the cost allocation study resulted in a 42% decrease in transfers-out related to this fund's central service share. A rate study was performed in fiscal year 2003 with the fund's inception. The rates were last adjusted in August 2005 with the adoption of Resolution 2005-29.

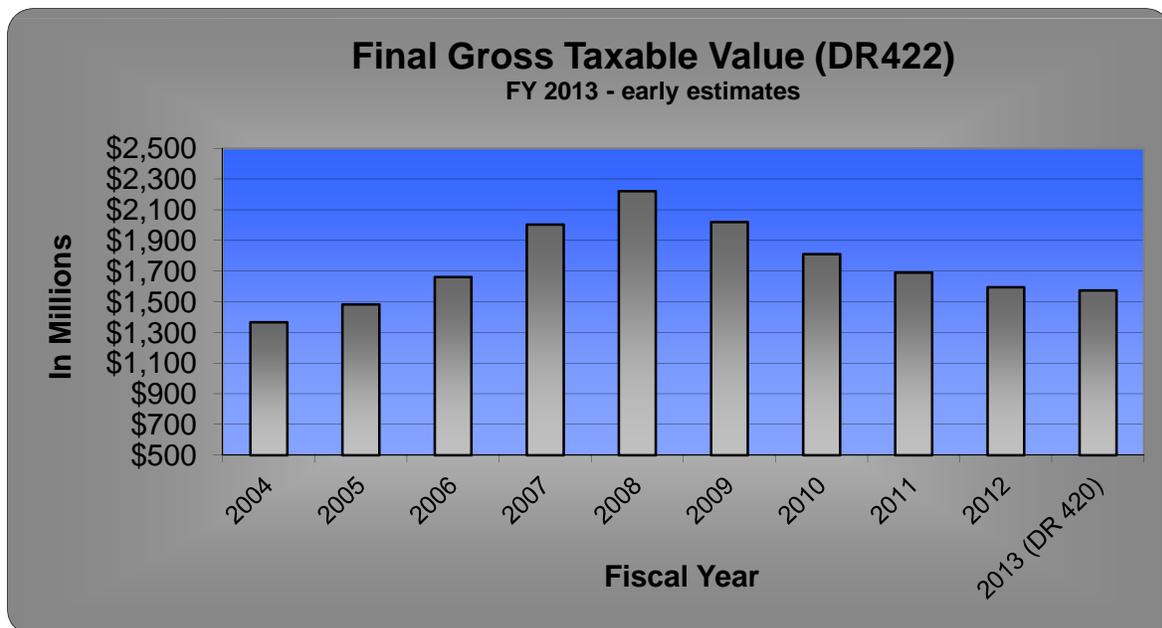
The Stormwater Fund is budgeted to have a 65% decrease in fund equity (net assets less net capital). Giving consideration to the budgeted capital expenditures of \$545K and approximated FY13 depreciation expense the decline would be approximately 30%. It should be noted that FY11 and FY12 overcame budgeted appropriations from fund balance (\$150K and \$408K). Nonetheless, even with a \$570K FY13 budgeted appropriation fund equity will still exceed the \$255K target which is equivalent to 90 days of operating expenditures. The last rate increase for this fund was in June of 2005.

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

Ad Valorem Taxes

Ad valorem taxes represent the largest single revenue source to the City. For 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 2013 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)
2004	2003	\$1,365,985,321	8%
2005	2004	\$1,483,116,250	9%
2006	2005	\$1,661,073,712	12%
2007	2006	\$2,003,805,968	21%
2008	2007	\$2,220,522,082	11%
2009	2008	\$2,019,574,380	(9%)
2010	2009	\$1,811,193,254	(10%)
2011	2010	\$1,690,682,485	(7%)
2012	2011	\$1,596,424,982	(6%)
DR-420 Valuation			
2013	2012	\$1,573,884,818	(1%)



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.

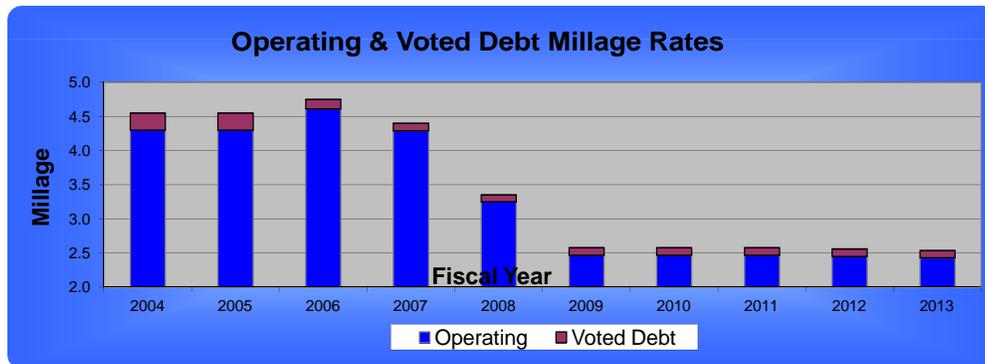
House Bill 1B was passed by the Legislature on June 14, 2007 and signed into law on June 21, 2007. A key provision of this legislation provides for maximum millage rates defined as the maximum millage that may be levied with a simple majority vote. House Bill 1B allows for millage rates higher than the 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	
	2004	2003	4.3000	0.2500	4.5500
	2005	2004	4.3000	0.2500	4.5500
	2006	2005	4.6126	0.1374	4.7500
	2007	2006	4.2919	0.1100	4.4019
Partial fire assessment -	2008	2007	3.2496	0.1022	3.3518
Fire Department consolidation -	2009	2008	2.4714	0.1100	2.5814
	2010	2009	2.4714	0.1100	2.5814
	2011	2010	2.4714	0.1100	2.5814
	2012	2011	2.4500	0.1100	2.5600
Adopted	2013	2012	2.4300	0.1100	2.5400



General Fund Transfers-In

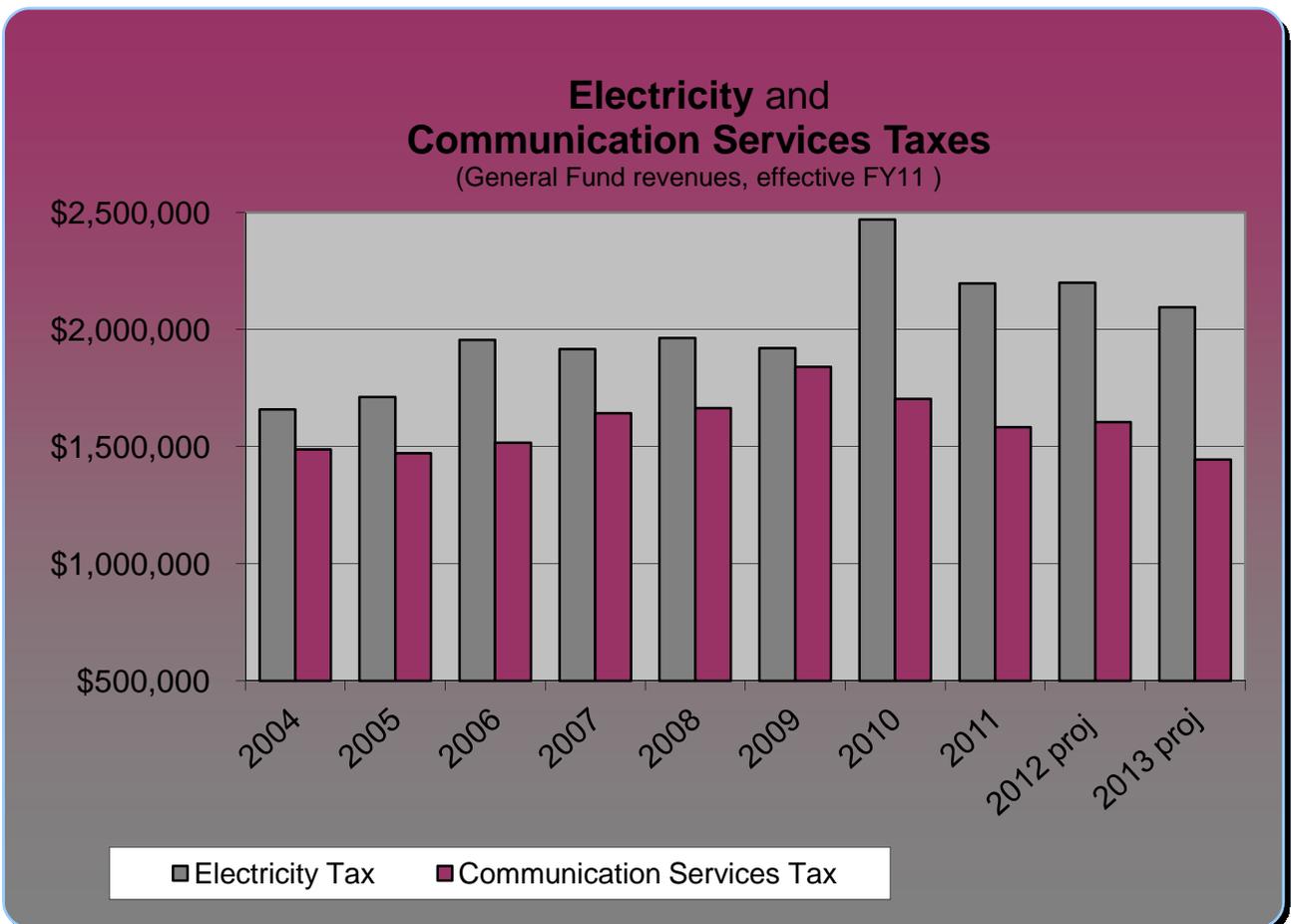
The General Fund receives a number of transfers from other funds which are both recurring and non-recurring in nature. An example of *non-recurring* transfer would be one related to a short-lived special project such as records imaging or grant activity.

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.

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

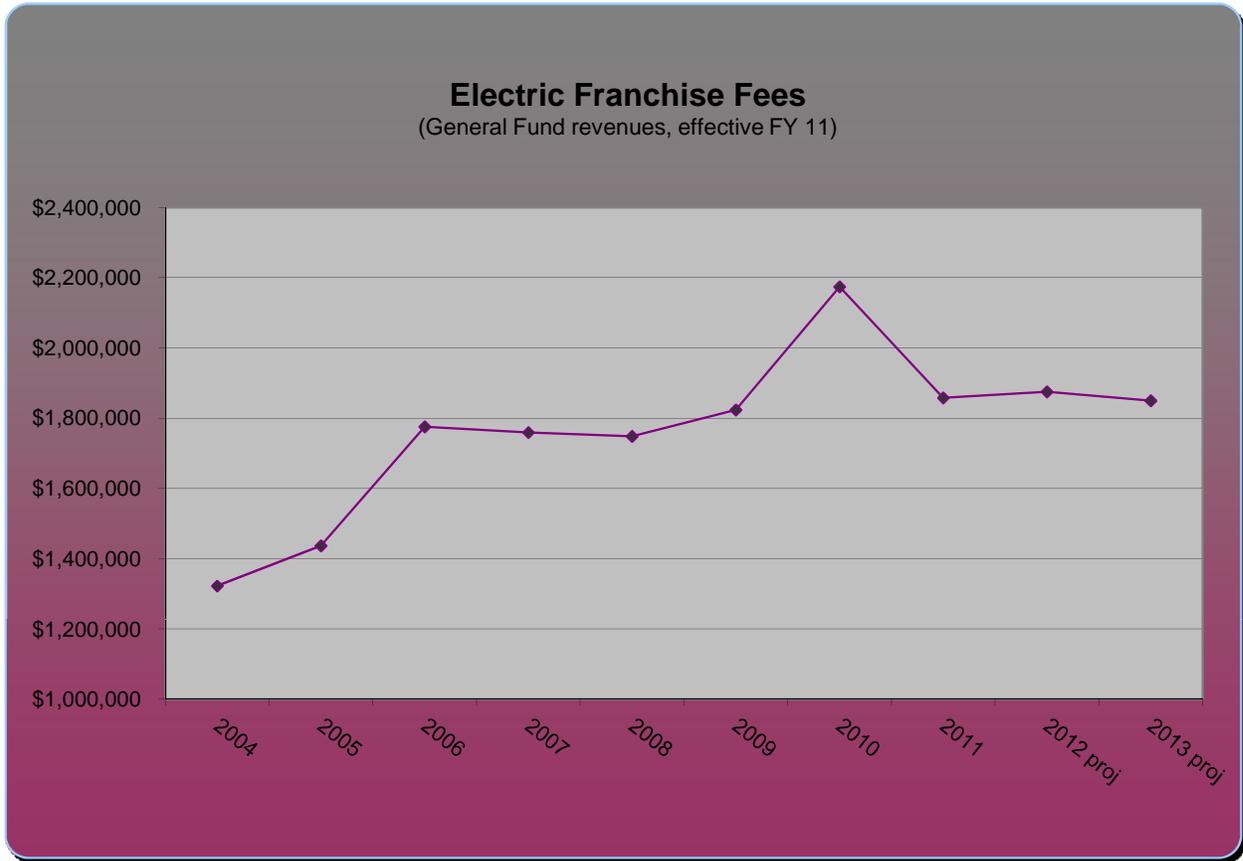
[Utility taxes – Sections 1-2, Art. VIII State Constitution, Municipal Ordinances 751, 2001-42, 2005-13; Communication Services Tax - Sections 202.19(1), Florida Statutes]

The PCST Fund has been eliminated due to GASB 54 but has historically collected the utility taxes on electric, water, gas and communication service. The fund revenues are projected using a weighted-average trend analysis. The following chart reflects eight years of historical data for the major revenue sources as well as estimates for fiscal years 2012 and 2013. As mentioned above, these revenue streams will now go directly to the General Fund. The Electric Utility and Communication Service Tax revenues represent 13% and 9% of the budgeted 2013 revenues, respectively.



Electric Franchise Fees (*separate fund was eliminated due to GASB 54*)
 [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 Progress Energy will go directly to the General Fund. Accordingly, the transfer to the appropriate debt service funds will now come from the General Fund (see narrative on previous page). The following chart reflects historical data for this revenue source. The current and upcoming fiscal year projections are based on a weighted-average trend analysis. Electric Franchise Fee revenues represent 12% of the General Fund budgeted 2013 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)	\$894,200	From the General Fund for debt service requirements related to the series 2003 Improvement Refunding Revenue Bonds
1999 Debt Service Fund (#215)	\$194,300	From the General Fund for debt service requirements related to the series 2011 BB&T note and the 1999 Improvement Refunding Revenue Bonds
1999 Construction C.P. Fund (#305)	\$300,000	From Road Improvement Fund for construction costs related to Magnolia Park
W&S - Renewal & Replacement Fund (#401-3610)	\$150,000	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

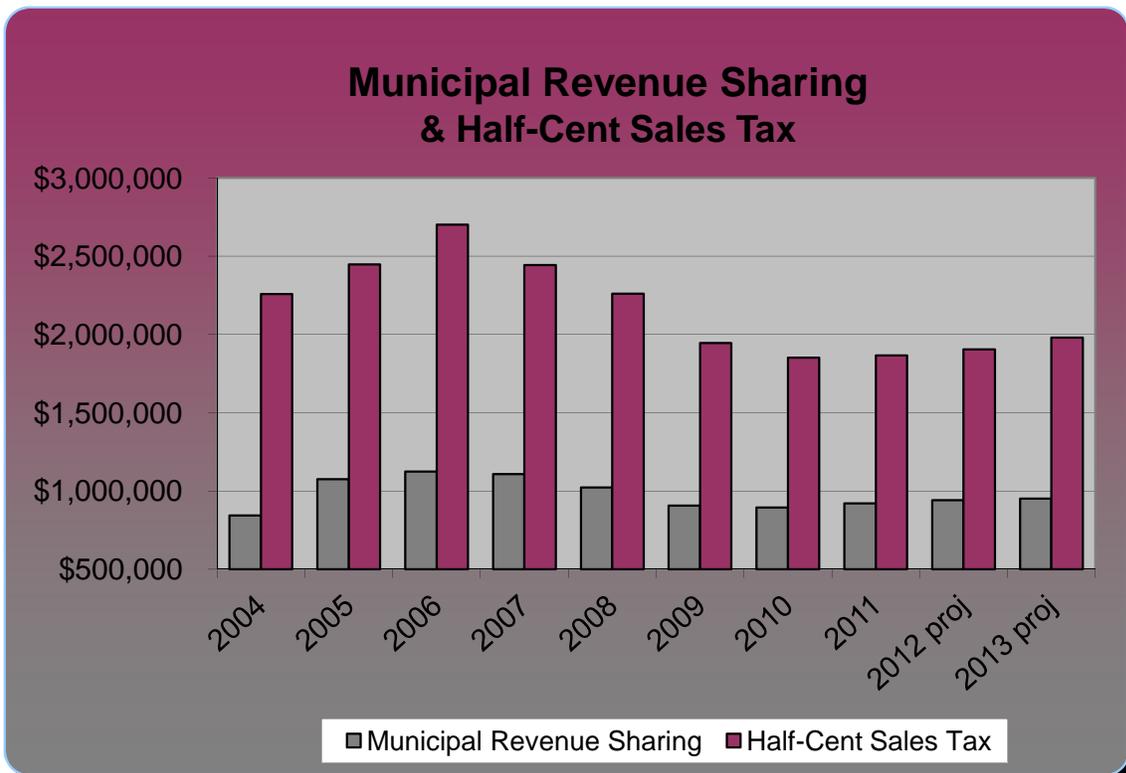
[Sections 206.605(1), 206.879(1), 212.20(6), and 218.20-.26, Florida Statutes]

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 2013, 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 2013, it is expected that this revenue will contribute approximately 12% of total General Fund revenues.



Local Discretionary Sales Surtax

[Sections 212.054-.055, Florida Statutes]

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

Charges for Services

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

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

Charge Type	Water (3/4" meter)			Water - 3/4" Reclaimed			Water - 3/4" Irrigation Meters			Sewer ¹		
	2011	2012	2013*	2010	2011	2013*	2011	2012	2013*	2011	2012	2013*
Base facility charge	\$5.07	\$5.43	\$5.55	\$4.10	\$4.10	\$4.19	N/A	N/A	N/A	\$9.95	\$10.65	\$10.89
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	\$1.19	\$1.27	\$1.30	\$0.75	\$0.75	\$0.77	\$1.72	\$1.84	\$1.88	\$3.89	\$4.16	\$4.26
5,000 - 10,000	\$1.19	\$1.27	\$1.30	\$0.94	\$0.94	\$0.96	\$2.26	\$2.42	\$2.48	\$3.89	\$4.16	\$4.26
10,001 to 15,000	\$1.72	\$1.84	\$1.88	\$1.30	\$1.30	\$1.33	\$2.79	\$2.99	\$3.06	N/A	N/A	N/A
15,001 - 20,000	\$2.26	\$2.42	\$2.48	\$1.45	\$1.45	\$1.48	\$3.68	\$3.94	\$4.03	N/A	N/A	N/A
20,001 - 25,000	\$2.79	\$2.99	\$3.06	\$2.13	\$2.13	\$2.18	\$5.08	\$5.44	\$5.57	N/A	N/A	N/A
25,001 - 30,000	\$3.68	\$3.94	\$4.03	\$2.13	\$2.13	\$2.18	\$5.08	\$5.44	\$5.57	N/A	N/A	N/A
30,001 and over	\$5.08	\$5.44	\$5.57	\$2.13	\$2.13	\$2.18	\$5.08	\$5.44	\$5.57	N/A	N/A	N/A

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

* The 2013 rates include a 2.3% 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

Approved Positions by Fund/Department

GENERAL FUND

Division/Department	2010-2011 Adopted			2011-2012 Adopted			2012-2013 Adopted		
	FTEs			FTEs			FTEs		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
Executive	6	0.00	6.00	7	0.00	7.00	6	0.50	6.50
Finance/Admin Services	17	0.00	17.00	14	1.79	15.79	10.85	5.88	16.73
Information Services	11	0.00	11.00	8	0.00	8.00	8	0.00	8.00
Public Works	18	0.73	18.73	18	0.00	18.00	16	0.00	16.00
Community Development	7	0.00	7.00	6	0.00	6.00	6	0.00	6.00
Police - Uniformed	70	0.00	70.00	68	0.00	68.00	68	0.00	68.00
Police - Other	17	3.75	20.75	15	3.45	18.45	14	3.45	17.45
Parks & Recreation	16	13.10	29.10	14	11.68	25.68	13	11.07	24.07
TOTAL	162	17.58	179.58	150.00	16.92	166.92	141.85	20.90	162.75

ENTERPRISE FUNDS

Division/Department	2010-2011 Adopted			2011-2012 Adopted			2012-2013 Adopted		
	FTEs			FTEs			FTEs		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
Water and Sewer	42	0.00	42.00	37	0.00	37.00	35	0.00	35.00
Development Services	4	0.00	4.00	3	1.46	4.46	4	1.46	5.46
Stormwater	9	0.00	9.00	9	0.00	9.00	9	0.00	9.00
TOTAL	55.00	0.00	55.00	49.00	1.46	50.46	48.00	1.46	49.46

ORGANIZATION-WIDE

	2010-2011 Adopted			2011-2012 Adopted			2012-2013 Adopted		
	FTEs			FTEs			FTEs		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
ORGANIZATION-WIDE TOTAL	217.00	17.58	234.58	199.00	18.38	217.38	189.85	22.36	212.21

FTEs - Full-time Equivalents

Y/E - Year-ending

Highlighted cells indicate a change between fiscal years

			2010-2011		2011-2012		2012-2013	
			Budgeted FTEs*		Budgeted FTEs *		Budgeted FTEs *	
			Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
GENERAL FUND								
Executive	1200	City Manager	3	-	3	-	3	-
	1210	City Clerk	3	-	4	-	3	0.5
	Departmental Total		6	0	7	0	6	0.5
			Records Mgmt clerk transferred back to Clerk's office FT			Deputy City Clerk position eliminated; Assistant to the Clerk PT position added		
Finance/Admin Services	1300	General	8	-	5.5	1.23	5.25	1.48
	1310	Human Resources - from GenSvcs	1	-	1	-	1	-
	1330	Purchasing - from GenSvcs	-	-	-	-	-	-
	1360	Utility Billing & Customer Service	8	-	7.5	0.56	4.6	4.4
	Departmental Total		17	0	14	1.79	10.85	5.88
			Operator moved from IS; CSR & AP reductions; Purchasing Coord. eliminated			CSR positions FT to PT; some reallocation; see Finance & Admin Svcs Overview pg		
Information Services	1340	General - from Gen Svcs	8	-	7	-	7	-
	1341	Special Projects	-	-	-	-	-	-
	1342	Records Management	2	-	-	-	-	-
	1343	Kiva/GIS	1	-	1	-	1	-
	Departmental Total		11	0	8	0	8	0
			Records Mgmt clerk transferred back to Clerk's office FT; temp position ended; Operator transferred to					
Public Works	4410	Administration	1	0.73	2	-	2	-
	4412	Roads and ROW Maint	12	-	12	-	10	-
	4413	Fleet Maintenance	3	-	3	-	3	-
	4414	Facilities Maintenance	1	-	1	-	1	-
	4415	Capital Projects	1	-	-	-	-	-
	Departmental Total		18	0.73	18	0	16	0
			2010 unfunded Maint Worker position eliminated		Capital Proj Coordinator eliminated		Equipment Operator, Maintenance Mechanic eliminated	
Community Development	1510	Administration	2	-	2	-	2	-
	1515	Planning	1	-	2	-	2	-
	1520	Dev Review	1	-	-	-	-	-
	1525	Urban Beautification	3	-	2	-	2	-
	Departmental Total		7	0	6	0	6	0
			FT Arborist position eliminated; 25% allocation to W&S employee					
Police	2110	Office of the Chief	3	-	75	1	74	1
	2113	Criminal Investigations	12	-	-	-	-	-
	2114	Community Service	3	-	-	-	-	-
	2115	Operations	39	-	-	-	-	-
	2116	Information Services	13	3.75	8	2.45	8	2.45
	2117	Technical Services	4	-	-	-	-	-
	2118	Code Enforcement	5	-	-	-	-	-
	2119	Motorcycle	4	-	-	-	-	-
	2120	Canine	2	-	-	-	-	-
	2121	Professional Standards	2	-	-	-	-	-
	Departmental Total		87	3.75	83	3.45	82	3.45
			Operator FT to PT; 1 unfunded Officer (2115)*		3 unfunded sworn officer positions*		FT Custodian position eliminated; replaced by outside contractor	
Parks and Recreation	7200	Administration	2	-	2	-	2	-
	7210	Athletics - General	2	4.15	2	5.11	1	5.23
	7230	Parks & Grounds	8.7	3	6	3.65	6	3.65
	7240	Program & Special Events	1	1.5	1	1.46	1	1.46
	7250	Seniors	1	1.68	3	1.46	3	0.73
	7251	Senior Pool	1	-	-	-	-	-
	7270	Hound Ground	0.3	-	-	-	-	-
	7280	Splash Playgrounds	-	2.77	-	-	-	-
	Departmental Total		16	13.1	14	11.68	13	11.07
				Crew chief eliminated; 2010 unfunded Maint Worker eliminated		See Parks & Recreation Overview page		See Parks & Recreation Overview page
General Fund Total			162	17.58	150	16.92	141.85	20.9
WATER & SEWER	3600	Operating	42	0	37	0	35	0
			Maint Worker, Maint Mech, Lead WWT Oper positions eliminated		Util Super; Admin Sec; Team Leader; Maint Mech; WW Oper		Water Plant Operator, Maint Worker positions eliminated	
DEVELOPMENT SERVICES	2410	Plans and Inspections	2	-	3	1.46	4	1.46
	2411	Customer Service	1	-	-	-	-	-
	2412	Delinquent Permits	1	-	-	-	-	-
	Dev Services Total		4	0	3	1.46	4	1.46
			Permit Specialist eliminated		Permit Specialist eliminated		PT Inspector (29 hr/wk)	
STORMWATER	3800	Operating	7	-	7	-	7	-
	3810	Engineering	2	-	2	-	2	-
	Stormwater Total		9	0	9	0	9	0
CITY-WIDE TOTALS			217	17.58	199	18.38	189.85	22.36
			234.58		217.38		212.21	

* FTEs which were unfunded but not recommended for permanent elimination:
2011 - 1 FTE; 2012 - 3 FTEs; 2013 - 3 FTEs

Debt Management

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

Criteria for Managing Debt Financing:

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

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

Criteria in Selecting Revenues to Finance Public Facilities:

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

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

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

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 \$152,737 (net of cost of issuance). Series 2001 Water and Sewer Revenue Bonds 2020 (\$3,700,000) were also refunded and replaced with an 11-year simple interest Bank Note (BB&T Bank) reducing the average interest rate by 217 basis points yielding a cost reduction of \$433,752 (net COI). Series 2002 Revenue Bonds, with maturities between 2012 and 2020 (\$8,464,906) were also refunded and replaced with a 9-year simple interest SunTrust Bank Commercial Note. This action reduced the scheduled payments over the next 9 years by \$612,449 (net COI). 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 \$159,765 (net COI). 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 Net Present Value effect of this refinancing is a savings of \$252,952. 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 \$392,079 (net COI).

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

Year Ending 9/30	Principal	Interest	Total
2013	\$2,350,542	\$852,995	\$3,203,537
2014	\$2,526,361	\$807,386	\$3,333,747
2015	\$2,623,612	\$726,687	\$3,350,299
2016	\$2,712,555	\$643,907	\$3,356,462
2017	\$2,794,375	\$557,520	\$3,351,895
2018	\$2,829,908	\$468,172	\$3,298,080
2019	\$2,919,171	\$804,618	\$3,723,789
2020	\$2,307,616	\$1,168,565	\$3,476,181
2021	\$1,242,722	\$2,195,393	\$3,438,115
2022	\$1,534,891	\$2,604,496	\$4,139,387
2023	\$1,235,181	\$2,645,128	\$3,880,309
2024	\$1,193,046	\$2,682,463	\$3,875,509
2025	\$1,163,471	\$2,716,349	\$3,879,820
2026	\$1,126,941	\$2,747,117	\$3,874,058
2027	\$1,096,948	\$2,773,223	\$3,870,171
2028	\$1,071,754	\$2,796,671	\$3,868,425
2029	\$1,052,699	\$2,817,527	\$3,870,226
2030	\$1,025,973	\$651,713	\$1,677,686
2031	\$2,206,814	\$15,894	\$2,222,708
2032	\$142,307	\$4,975	\$147,282
2033	\$71,629	\$1,006	\$72,635
	<u>\$35,228,516</u>	<u>\$30,681,805</u>	<u>\$65,910,321</u>

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

Year Ending 9/30	Fund #206 Improvement Refunding Revenue Bonds ¹ Series 2003 Wachovia \$8,870,000		Fund #215 Improvement Refunding Revenue Bonds ^{1,3} Series 1999 US Bank 2020-30		Fund #215 Improvement Refunding Revenue Notes ^{1,3} Series 2011 BB&T thru 2019		Fund #225 Limited General Obligation Refunding Note ² 2012 BB&T	
	Principal	Interest			Principal	Interest	Principal	Interest
2013	\$700,000	\$174,448			149,238	30,179	100,586	99,977
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
	5,430,000	688,061	3,498,971	10,526,031	1,353,398	121,343	2,739,107	1,108,040

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

² 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 advanced refunded and replaced with a 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 \$392,0795 (net COI).

³ 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 \$159,765 (net COI).

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 ^{1,2} Series 2011C BB&T		Fund #401-3600 Water & Sewer Refunding Revenue Note ^{1,2} Series 2011A SunTrust		Fund #401-3600 Water & Sewer Refunding Revenue Note ^{1,2} Series 2011B BB&T		Fund #401-3600 State Revolving Loan ⁴		TOTAL WATER & SEWER ³		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	TOTAL
2013			\$103,125	\$103,125	\$333,040	\$90,360	\$850,926	\$236,298	\$71,312	\$19,108	\$42,479	\$31,162	\$1,297,757	\$480,053	\$1,777,810
2014			\$103,125	\$103,125	\$338,249	\$81,363	\$878,061	\$207,943	\$79,886	\$16,992	\$86,731	\$60,551	\$1,382,927	\$469,974	\$1,852,901
2015			\$103,125	\$103,125	\$342,909	\$72,242	\$903,681	\$178,722	\$88,178	\$14,655	\$89,150	\$58,132	\$1,423,918	\$426,876	\$1,850,794
2016			\$103,125	\$103,125	\$361,990	\$62,613	\$932,910	\$148,602	\$81,053	\$12,507	\$91,636	\$55,646	\$1,467,589	\$382,493	\$1,850,082
2017			\$103,125	\$103,125	\$365,059	\$52,902	\$970,734	\$117,382	\$89,001	\$10,148	\$94,192	\$53,090	\$1,518,986	\$336,647	\$1,855,633
2018			\$103,125	\$103,125	\$377,374	\$42,864	\$999,324	\$85,073	\$91,409	\$7,726	\$96,819	\$50,463	\$1,564,926	\$289,251	\$1,854,177
2019			\$103,125	\$103,125	\$383,850	\$32,654	\$1,031,602	\$51,766	\$93,606	\$5,245	\$99,520	\$47,762	\$1,608,578	\$240,552	\$1,849,130
2020			\$103,125	\$103,125	\$399,560	\$22,025	\$1,062,438	\$17,424	\$95,587	\$2,712	\$102,296	\$44,986	\$1,659,881	\$190,272	\$1,850,153
2021		\$1,045,627	\$103,125	\$103,125	\$409,439	\$11,134			\$102,345		\$105,149	\$42,133	\$616,933	\$1,202,019	\$1,818,952
2022	\$397,498	\$1,455,488	\$103,125	\$103,125	\$418,580						\$108,082	\$39,200	\$924,160	\$1,597,813	\$2,521,973
2023	\$522,638	\$1,487,194	\$103,125	\$103,125							\$111,096	\$36,186	\$633,734	\$1,626,505	\$2,260,239
2024	\$490,931	\$1,517,175	\$103,125	\$103,125							\$114,195	\$33,087	\$605,126	\$1,653,387	\$2,258,513
2025	\$460,950	\$1,545,488	\$103,125	\$103,125							\$117,380	\$29,902	\$578,330	\$1,678,515	\$2,256,845
2026	\$432,638	\$1,572,206	\$103,125	\$103,125							\$120,654	\$26,628	\$553,292	\$1,701,959	\$2,255,251
2027	\$405,919	\$1,595,438	\$103,125	\$103,125							\$124,020	\$23,263	\$529,939	\$1,721,826	\$2,251,765
2028	\$382,688	\$1,617,338	\$103,125	\$103,125							\$127,479	\$19,803	\$510,167	\$1,740,266	\$2,250,433
2029	\$360,788	\$1,637,981	\$103,125	\$103,125							\$131,034	\$16,248	\$491,822	\$1,757,354	\$2,249,176
2030	\$340,144		\$103,125	\$103,125							\$134,689	\$12,593	\$474,833	\$1,115,718	\$590,551
2031			\$1,875,000								\$138,446	\$8,836	\$2,013,446	\$8,836	\$2,022,282
2032											\$142,307	\$4,975	\$142,307	\$4,975	\$147,282
2033											\$71,629	\$1,006	\$71,629	\$1,006	\$72,635
	\$3,794,194	\$13,473,935	\$1,875,000	\$1,856,250	\$3,730,050	\$468,157	\$7,629,676	\$1,043,210	\$792,377	\$89,093	\$2,248,983	\$695,652	\$20,070,280	\$17,626,297	\$37,696,577

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 \$152,737 (net cost of issuance).

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 \$433,752 (net COI).

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 \$612,449 (net of COI).

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

	Fund #211		Fund #213		Fund #214	
	TLBD Special Assessment Revenue Note ² Series 2011		TLBD Special Assessment Revenue Note ³ Series 2006		INTERNAL Loan to Oak Forest Assessment District ¹	
	BB&T \$1,765,000		\$430,000		\$318,500	
Year Ending 9/30	Principal	Interest	Principal	Interest	Principal	Interest
2013	\$29,878	\$56,877	\$26,931	\$5,613	\$46,152	\$5,848
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				
	\$1,765,000	\$579,240	\$141,890	\$16,730	\$229,870	\$16,063

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

² 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 Net Present Value effect of this refinancing is a savings of \$252,952.

³ 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.

Capital

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

The Trotwood Park Tennis Courts and Central Winds Park Shade Structures are included in the CIP but excluded from the budget document. The 2013 budget will be amended, when sufficient park impact fees are realized and Commission approval is secured. Additionally, the Shepard Road Streetscape is included in the CIP but excluded from the budget document as it was completed in FY 2012.

The following pages summarize the 2012-2013 capital budgets (\$1,000 threshold) for all funds. Following the asset description is a column which indicates by an X whether the asset is considered significant and/or non-routine. If applicable, the anticipated impact on the annual operating budget for that particular capital asset is estimated. Although Magnolia Park will eventually have an impact on the operating budget in the areas of utilities and maintenance, this will not be material in fiscal year 2013 due to an anticipated completion date late in the fiscal year.

	X Significant & Non-routine	Incremental Annual Operating Cost (Savings)
<u>GENERAL FUND</u>		
<u>Executive - Commission</u>		
Data Processing Equipment - Desktop Computer (1)	\$1,200	
<u>Executive - City Clerk</u>		
Data Processing Equipment - Desktop Computer (2)	\$2,600	
<u>Finance - General</u>		
Data Processing Equipment - Desktop Computer (2)	\$2,400	
<u>Finance - Utility Billing</u>		
Data Processing Equipment - Desktop Computer (2)	\$2,400	
<u>Information Services - General</u>		
Data Processing Equipment - Adobe CS6 - Publication Software	\$2,450	
Data Processing Equipment - APC UPS replacements (7)	\$14,000	
	<u>\$16,450</u>	
<u>Community Development - Urban Beautification</u>		
Infrastructure - Streetlighting (Murphy, Edgemon)	\$2,300	
<u>Police - Office of the Chief</u>		
Equipment - General - Portable radio (1)	\$3,880	
Equipment - General - Mobile radio (1)	\$3,975	
	<u>\$7,855</u>	
<u>Police - Criminal Investigations</u>		
Equipment - General - Portable radio (1)	\$3,880	
Equipment - General - Evidence drying cabinet	\$4,500	
	<u>\$8,380</u>	
<u>Police - Professional Services</u>		
Equipment - General - Portable radio (1)	\$3,880	
Equipment - General - Mobile radio (1)	\$3,975	
Equipment - General - Ballistic vests ERT (5)	\$8,500	
	<u>\$16,355</u>	
<u>Police - Operations</u>		
Equipment - General - Portable radio (2)	\$7,760	
Equipment - General - Mobile radio (8)	\$31,800	
Equipment - General - Radar unit (8)	\$16,800	
	<u>\$56,360</u>	
<u>Police - Support Services</u>		
Equipment - General - Portable radio (1)	\$3,880	
Equipment - General - Mobile radio (1)	\$3,975	
Data Processing Equipment - Desktop Computer (2)	\$2,400	
	<u>\$10,255</u>	
<u>Police - Code</u>		
Equipment - General - Portable radio (1)	\$3,880	
Equipment - General - Mobile radio (1)	\$3,975	
	<u>\$7,855</u>	
<u>Parks & Recreation - Parks and Grounds</u>		
Equipment - General - Sod cutter	\$4,000	
Equipment - General - Security cameras	\$3,900	
Data Processing Equipment - Desktop Computer (1)	\$1,200	
	<u>\$9,100</u>	
<u>Parks & Recreation - Programs</u>		
Data Processing Equipment - Desktop Computer (1)	\$1,400	
<u>Parks & Recreation - Senior Center</u>		
Improvements - Therapy pool railing	\$8,000	
Data Processing Equipment - Desktop Computer (1)	\$1,400	
	<u>\$9,400</u>	
Total General Fund - Capital Outlay	<u>\$154,310</u>	

TOTAL CAPITAL OUTLAY

		X Significant & Non-routine	Incremental Annual Operating Cost (Savings)
<u>OTHER GOVERNMENTAL FUNDS</u>			
<u>Transportation Improvement Fund #104</u>			
Equipment - General - Sidewalk grinder	\$8,500		
Data Processing Equipment - Desktop Computer	\$2,400		
CIP - Sidewalks	\$15,000		
CIP - Underdrains	\$5,000		
CIP - Resurfacing	<u>\$350,000</u>		
	\$380,900		
<u>Road Improvement Fund #115</u>			
Infrastructure - Traffic Signal Improvements – Consolidated Services	\$75,000	X	
CIP - Doran Drive	\$200,000	X	\$3,000
CIP - Market Square realignment	\$250,000	X	
CIP - Winding Hollow turn lane	<u>\$200,000</u>	X	
	\$725,000		
<u>Transportation Impact Fee Fund #140</u>			
CIP - Tuscora Turn Lane	\$200,000	X	
<u>Police Impact Fee Fund #150</u>			
Equipment - General - In-car cameras (8)	\$40,000		
<u>1999 Construction Fund #305</u>			
CIP - Magnolia Park	\$1,206,624	X	\$25,000 maint and electricity
<u>Utility/Public Works Facility C.P. Fund #311</u>			
CIP - Utility/Public Works Facility	\$964,388	X	\$20,000 maint and electricity
<u>Excellence in Customer Service Initiative C.P. Fund #317</u>			
Intangibles - Software - Munis replacement	\$172,500	X	
Total Other Governmental Funds - Capital Outlay	<u>\$3,689,412</u>		

TOTAL CAPITAL OUTLAY

		X Significant & Non-routine	Incremental Annual Operating Cost (Savings)
<u>ENTERPRISE FUNDS</u>			
<u>Water & Sewer - Operating #401-3600</u>			
Plants and Main - Pond Relining	\$90,000		
Plants and Main - Pump Control upgrades - WWRF	\$27,000		\$1,000
Plants and Main - Pump Control upgrades - EWRF	\$35,000		\$1,000
Plants and Main - Storage Tank #1 WTP# Resurfacing	\$105,000		
Plants and Main - East WRF Blower VFDs	\$28,000		(\$5,000)
Plants and Main - East Force Main/Reclaimed Plant	\$410,000	X	\$1,000
Equipment - General - Projector/screen PWC breakroom	\$7,500		
Equipment - General - Tapping tool	\$2,500		
Equipment - General - Flow recorder	\$3,400		
Equipment - General - Smoke-testing equipment	\$3,100		
Equipment - General - Hydraulic saw	\$4,200		
Equipment - General - Backhoe	\$78,000	X	(\$4,000)
Vehicles - Ford F-350	\$23,000	X	(\$1,000)
Vehicles - Small Pick-ups (2)	\$34,500	X	(\$1,000)
Data Processing Equipment - Desktop computers (2)	\$2,400		
CIP - Lake Jesup Water Augmentation	\$400,000	X	\$75,000
	<u>\$1,253,600</u>		maint and electricity
<u>Water & Sewer - Renewal and Replacement #401-3610</u>			
CIP - Sewer relining	\$200,000	X	(\$1,000)
<u>Water & Sewer - 2000 Utility Construction #401-3640</u>			
CIP - East Force Main Improvments	\$156,847	X	\$1,000
<u>Development Services - Plans and Inspections #420-2410</u>			
Data Processing Equipment - Desktop Computer (1)	\$1,400		
<u>Stormwater - Operating #430-3800</u>			
CIP - Underdrains	\$5,000		
CIP - Pipe Relining	\$40,000		(\$1,000)
CIP - Curb inlet replacements	\$10,000		(\$500)
CIP - Valley Gutter Replacement (Various Locations)	\$50,000		
CIP - Ranchlands Swale Improvements - Design/Const	\$75,000	X	
CIP - TMDL Master Plan Project - Design Phase	\$25,000		
CIP - Central Winds Park Ditch	\$340,000	X	
	<u>\$545,000</u>		
Total Enterprise Funds - Capital Outlay	<u>\$2,156,847</u>		
TOTAL CAPITAL OUTLAY - ALL FUNDS	\$6,000,569		

**CAPITAL IMPROVEMENTS PROGRAM BY DEPARTMENT
FY 2012/13 to FY 2017/18 WORKSHEET**

Account Number	Project Name	LOS Category	Funding Source	Description / Justification	Location	Ranking Score	Current Yr 2012/2013	Year 1 2013/14	Year 2 2014/15	Year 3 2015/16	Year 4 2016/17	Year 5 2017/2018	TOTALS (Years 1-6)	Operating Budget Impact 2012/2013	Comprehensive Plan Reference	
Department: PARKS & RECREATION																
305-65000-70008	Magnolia Park Amphitheater	Parks & Recreation	CF-305 & 1CTX	Outdoor amphitheatre furthers the network of public green spaces that form the framework for the Town Center and promotes & expands trail system; Improves recreational opportunities consistent with the recreational needs of residents; Is a catalyst for private development in the Town Center; Accommodates growth through additional active recreational area [LOS].	Winter Springs Town Center	10	\$ -	\$ 1,206,624	\$ -	\$ -	\$ -	\$ -	\$ 1,206,624	TBD	ROS 1.1.1; ROS 1.1.9 ROS 1.1.10; FLUE 1.3.3; FLUE 2.1.5; FLUE 2.2.3; CIE 1.2.1(f); CIE 1.1.3	
not yet established	Trotwood Park Tennis Courts	N/A	PIMF	Two new tennis courts with fencing consistent with recreational needs of residents.	Trotwood Park	10	\$ 50,000	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 100,000	\$ -	ROS 1.4; ROS 1.4.1; ROS 1.5; FLUE 1.3.3	
not yet established	Central Winds Park	N/A	PIMF	Heavy duty commercial shade structures over all 8 sets of bleachers at CWP ballfields.	Central Winds Park	8	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 200,000	\$ -	ROS 1.3.6; ROS 1.4; ROS 1.4.1	
not yet established	Outdoor Fitness Course	N/A	PIMF	Outdoor Fitness Wellness System Course.	TBD	7	\$ -	\$ 75,000	\$ -	\$ 75,000	\$ -	\$ -	\$ 150,000	\$ -	ROS 1.3.6; ROS 1.4; ROS 1.4.1; ROS 1.5	
not yet established	Civic Center Renovation	N/A	PIMF	Aesthetic Renovation	Sunshine Park	6	\$ -	\$ 125,000	\$ -	\$ 125,000	\$ -	\$ -	\$ 250,000	\$ -	ROS 1.3.6; ROS 1.4; ROS 1.4.1	
7230-53180	Neighborhood Community Center	Parks & Recreation	GRT	Torcaso Park expansion consistent with recreational needs of residents; Utilizes grant funding.	Torcaso Park	6	\$ -		\$ 400,000	\$ 400,000	\$ -	\$ -	\$ 800,000	\$ -	ROS 1.4; ROS 1.4.1; FLUE 1.3.3; HE 2.2.11; CIE 1.1.3	
not yet established	Civic or Event Center	N/A	BND, GRT & PIMF	City Civic Center expansion consistent with recreational needs of residents; Utilizes grant funding.	Town Center	4	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000	\$ -	\$ 5,000,000	\$ -	ROS 1.4; ROS 1.4.1	
not yet established	Diane's Park	Parks & Recreation	17-92 CRA	Design and coordination of a park consistent with recreational needs of residents.	Florida Avenue	8			\$ 50,000	\$ 200,000			\$ 250,000			
TOTAL								\$ 150,000	\$ 1,406,624	\$ 600,000	\$ 800,000	\$ 5,000,000	\$ -	\$ 7,956,624	\$ -	
Department: PUBLIC WORKS																
104-65000-30075	Resurfacing	N/A	LGTX	Major maintenance; Refurbishes existing streets so that transportation network is maintained.	City Wide	6	\$ 350,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,550,006	\$ 3,100,006	\$ -	MTE 1	
115-65000-30055	Michael Blake Blvd.(Spine Road)	Transpntn-Mobility	1CTX	Services future demand and addresses future deficiency of SR 434 by expanding interconnecting collector road network in Town Center to reduce demand on SR 434.	Town Center	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	FLUE 1.3.1; FLUE 1.3.3; FLUE 2.1.4; MTE 1; MTE 1.2; MTE 1.3; CIE 1.1.3	
115-65000-30130	Sidewalks-Shetland/Northern	Transpntn-Mobility	1CTX & GRT	Safety improvement; Improves City collector streets with the addition of sidewalks to increase safety of pedestrians in cooperation with Seminole County.	Northern Way / Shetland Avenue Sidewalk	6	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,006	\$ 200,006	\$ -	FLUE 1.3.1; MTE 1; MTE 1.2; MTE 1.3; MTE 1.5.3; CIE 1.1.3	

**CAPITAL IMPROVEMENTS PROGRAM BY DEPARTMENT
FY 2012/13 to FY 2017/18 WORKSHEET**

Account Number	Project Name	LOS Category	Funding Source	Description / Justification	Location	Ranking Score	Current Yr 2012/2013	Year 1 2013/14	Year 2 2014/15	Year 3 2015/16	Year 4 2016/17	Year 5 2017/2018	TOTALS (Years 1-6)	Operating Budget Impact 2012/2013	Comprehensive Plan Reference
not yet established	Sidewalks- North Village Walk-Phase I	Transpntn-Mobility	GRT- CDBG	Safety & mobility improvement; Addition of sidewalks will increase safety of pedestrians in an area with easy access to parks, transit, school & retail commercial.	Between SR 419 & SR 434 and Sheoah & Sherry Av.	10	\$ -	\$ -	\$ 300,000	\$ -	\$ -	\$ 300,010	\$ 600,010	\$ -	FLUE 1.4.6; FLUE 1.6.6; FLUE 6.1.1; MTE 1.5.1; MTE 1.6.7; MTE 1.13.6; HE 2.2.1; ROS 1.5.1; ICE 1.3.5; CIE 1.1.3
not yet established	Sidewalks- Town Center and WSHS	Transpntn-Mobility	FDOT/GRT	Safety & mobility improvement; Addition of sidewalks will increase safety for students and improve network connection of high school to transit and the trail.	Town Center at Winter Springs High School and City Hall	10	\$ -	\$ 292,363	\$ -	\$ -	\$ -	\$ 292,373	\$ 584,736	\$ -	FLUE 1.4.6; FLUE 1.6.6; FLUE 5.1.2; FLUE 5.2.6; FLUE 6.1.1; MTE 1.5.1; MTE 1.5.3; MTE 1.6.7; MTE 1.13.6; PSFE 1.7.2; PSFE 1.7.3; ICE 1.3.5; CIE 1.1.3
not yet established	Sidewalks- North Village Walk-Phase II	Transpntn-Mobility	FDOT/GRT	Safety & mobility improvement; Addition of sidewalks will increase safety of pedestrians in an area with easy access to parks, transit, school & retail commercial.	Between SR 419 & SR 434 and Sheoah & Sherry Av.	9	\$ -	\$ -	\$ 296,204	\$ -	\$ -	\$ 296,213	\$ 592,417	\$ -	FLUE 1.4.6; FLUE 1.6.6; MTE 1.5.1; MTE 1.6.7; MTE 1.13.6; HE 2.2.1; ROS 1.5.1; ICE 1.3.5; CIE 1.1.3
not yet established	Sidewalks- Town Center	Transpntn-Mobility	DTM	Safety & mobility improvement; Addition of sidewalks will increase safety and improve connection between uses.	Town Center	10	\$ -	\$ -	\$ -	\$ 293,000	\$ -	\$ 293,010	\$ 586,010	\$ -	FLUE 1.6.6; FLUE 5.1.2; FLUE 5.2.6; FLUE 6.1.1; MTE 1.5.1; MTE 1.5.3; MTE 1.6.7; PSFE 1.7.2; CIE 1.1.3
not yet established	Multi Use Trail Connector	Transpntn-Mobility	1CTX or DTM	Paving of this multi-use trail will provide a safe, alternative east-west route to SR 434 for bicycles and pedestrians.	Between Winding Hollow & Alton Rd	10	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,010	\$ 100,010	\$ -	FLUE 1.6.6; FLUE 6.1.1; MTE 1.5.1; MTE 1.5.3; MTE 1.5.10; ROS 1.2.7; CIE 1.1.3
not yet established	Power Line Multi Use Trail	Transpntn-Mobility	GRT or DTM	Addition of this multi-use trail will provide connectivity and a safe, alternative east-west route to SR 434 for bicycles and pedestrians.	Between Belle and Tuskawilla along FP&L Easement	10	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ 500,010	\$ 1,000,010	\$ -	FLUE 1.6.6; FLUE 6.1.1; MTE 1.5.1; MTE 1.5.3; MTE 1.5.10; ROS 1.2; ROS 1.2.2; ROS 1.2.4; ROS 1.2.6; ROS 1.2.7; CIE 1.1.3
not yet established	Highlands Trail Connector	Transpntn-Mobility	GRT	Addition of multi-use trail connector will increase connectivity and increase use of the Cross Seminole Trail as a mobility option.	From Highlands PUD north to Cross Seminole Trail	9	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,009	\$ 1,000,009	\$ -	FLUE 1.6.6; FLUE 6.1.1; MTE 1.5.1; MTE 1.5.3; MTE 1.5.10; ROS 1.2; ROS 1.2.2; ROS 1.2.5; ROS 1.2.7; CIE 1.1.3
115-65000-30121	Doran Drive	Transpntn-Mobility	1CTX	Doran Drive (Blumberg to high school)- Refurbishes collector road so that existing LOS is maintained.	Town Center	6	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,006	\$ 400,006	\$ -	FLUE 1.3.1; FLUE 1.3.3; MTE 1; MTE 1.2; MTE 1.3; CIE 1.1.3
not yet established	North Moss Road	Transpntn	1CTX	Major maintenance- Refurbishes collector road so that existing LOS is maintained.	Moss Road	6	\$ -	\$ -	\$ 1,300,000	\$ -	\$ -	\$ -	\$ 1,300,000	\$ -	FLUE 1.3.1; MTE 1; MTE 1.2; MTE 1.3; CIE 1.1.3
not yet established	Tuscara Drive Decel Lane	Transpntn	TIF	Helps ensure adequate movement of people and goods.	SR 434 & Tuscara	6	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -	FLUE 1.3.1; FLUE 1.3.3; MTE 1.2; MTE 1.3; CIE 1.1.3
not yet established	Winding Hollow Decel Lane	Transpntn	1CTX	Helps ensure adequate movement of people and goods.	SR 434 & Winding Hollow	6	\$ -	\$ 200,000	\$ 150,000	\$ -	\$ -	\$ -	\$ 350,000	\$ -	FLUE 1.3.1; FLUE 1.3.3; MTE 1.2; MTE 1.3; CIE 1.1.3
not yet established	Intersection Improvements at S.R. 434 and Tuskawilla Road (Design)	Transpntn-Mobility	FDOT/GRT	Safety, Operational, and Pedestrian Improvements	SR 434 & Tuskawilla Road	6	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	FLUE 1.3.1; FLUE 1.3.3; TE 1.2; TE 1.3; CIE 1.1.3
not yet established	Consolidated Services Traffic Signal upgrade	Transpntn-Mobility	1CTX	Replace current strain pole traffic signal with mast arms for storm reliability and consistency with other traffic signals in City	SR 434 & Consolidated ServicesTuska willa Road	6	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ -	FLUE 1.3.1; FLUE 1.3.3; TE 1.2; TE 1.3; CIE 1.1.3

**CAPITAL IMPROVEMENTS PROGRAM BY DEPARTMENT
FY 2012/13 to FY 2017/18 WORKSHEET**

Account Number	Project Name	LOS Category	Funding Source	Description / Justification	Location	Ranking Score	Current Yr 2012/2013	Year 1 2013/14	Year 2 2014/15	Year 3 2015/16	Year 4 2016/17	Year 5 2017/2018	TOTALS (Years 1-6)	Operating Budget Impact 2012/2013	Comprehensive Plan Reference	
115-65000-30121	Orange Avenue Loop	Transpnt	TIF	Improves road function and beautification.	Orange Av to CWP (SR 434) Town Ctr	6	\$ -	\$ -	\$ 50,000	\$ 250,000	\$ -	\$ 1,200,000	\$ 1,500,000	\$ -	FLUE 1.3.1; FLUE 1.3.3; FLUE 2.1.4; MTE 1; MTE 1.2; MTE 1.2.4; MTE 1.3; CIE 1.1.3	
TOTAL								\$ 550,000	\$ 1,417,363	\$ 2,396,204	\$ 1,343,000	\$ 850,000	\$ 5,281,653	\$ 11,838,220	\$ -	

Department: UTILITY - Potable Water

not yet established	WTP #1 Storage Tank 1 Resurfacing	N/A	UEF	Major maintenance.	WTP #1	6	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ -	IE 2.2; IE 2.2.1	
not yet established	WTP #2 Storage Tank Resurfacing	N/A	UEF	Major maintenance.	WTP #2	6	\$ -	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ 105,000	\$ -	IE 2.2; IE 2.2.1	
not yet established	SR 434 Spine Rd to Tuscora Dr. Water Line	N/A	UEF	Water system looping.	SR 434 to Spine Rd/Tuscora	4	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000	\$ -	IE 2.2; IE 2.2.1; HE 1.3.10; CIE 1.1.3	
not yet established	SR 434 Tuscora Dr. to Vistawilla Dr. Water Line	N/A	UEF	Water system looping.	SR 434/ Spine Rd to SR 417	4	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000	\$ -	IE 2.2; IE 2.2.1; HE 1.3.10; CIE 1.1.3	
3640-65000-30053	Spine Rd (Michael Blake Blvd) Water Line	N/A	UEF	Water system looping.	Town Center	4	\$ 115,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 115,000	\$ -	IE 2.2; IE 2.2.1; HE 1.3.10; CIE 1.1.3	
not yet established	Chlorine Conv. WTP# 1	N/A	UEF	Water quality upgrades.	WTP #1	4	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ 80,000	\$ -	IE 2.2; IE 2.2.1; HE 1.3.10; CIE 1.1.3	
TOTAL								\$ 190,000	\$ 105,000	\$ 280,000	\$ 200,000	\$ -	\$ -	\$ 775,000	\$ -	

Department: UTILITY - Administration

311-65000-30037	Utility/Public Works Facility Admnstrn Bldg	N/A	CF-311	Consolidates management.	Old Sanford-Oviedo Rd	4	\$ -	\$ 962,488	\$ -	\$ -	\$ -	\$ -	\$ 962,488	\$ 20,000	FLUE 1.3.3; CIE 1.1.3	
TOTAL								\$ -	\$ 962,488	\$ -	\$ -	\$ -	\$ -	\$ 962,488	\$ 20,000	

Department: UTILITY - Reclaimed Water

not yet established	Reclaimed Water Augmnt Pump Station - Phase A	Potable Water	SRF/SJRWM D Grant	Augments demand on the City's potable water system so that the City will not exceed its 2013 CUP allocation and allows the expansion of the City's reclaimed water system.	Shore of Lake Jesup	6	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ 75,000	FLUE 1.3.1; HE 1.3.10; IE 2.3; IE 2.3.2; IE 5.1.7; CE 1.2.8
not yet established	Reclaimed Water Distribution - Phase 1	Potable Water	UEF	Expands reclaimed water system and reduces demand on the City's potable water system so that the City will not exceed its 2013 CUP allocation.	City Wide	6	\$ -	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000	\$ -	FLUE 1.3.1; HE 1.3.10; IE 2.3; IE 2.3.2; IE 5.1.7; CE 1.2.8
TOTAL								\$ 400,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,900,000	\$ 75,000	

Department: UTILITY - Sanitary Sewer

**CAPITAL IMPROVEMENTS PROGRAM BY DEPARTMENT
FY 2012/13 to FY 2017/18 WORKSHEET**

Account Number	Project Name	LOS Category	Funding Source	Description / Justification	Location	Ranking Score	Current Yr 2012/2013	Year 1 2013/14	Year 2 2014/15	Year 3 2015/16	Year 4 2016/17	Year 5 2017/2018	TOTALS (Years 1-6)	Operating Budget Impact 2012/2013	Comprehensive Plan Reference
3640-62100	East Force Main Rerouting / Design	Sanitary Sewer	UEF/UCF	Bolsters service to new growth; Improves efficiency.	Tuskawilla	8	\$ 566,848	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 566,848	\$ -	FLUE 1.3.1; HE 1.1.12; IE 1.1.4; IE 1.4.3
3640-62100	Pond Relining	Sanitary Sewer	UEF	Replace Liner in Reject Storage Pond at East WRF	East WRF	6	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000	\$ -	FLUE 1.3.1; HE 1.1.12; IE 1.1.4; IE 1.4.3
3610-65000-30030	Sewer Line Restoration	Sanitary Sewer	R&R	Annual reline of portions of system.	City Wide	6	\$ 200,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,450,000	\$ -	FLUE 1.3.1; HE 1.1.12; IE 1.1.4; IE 1.4.3
not yet established	WWRF Sand Filter	Sanitary Sewer	UEF	Increases capacity for new growth; Improves efficiency.	WWRF	6	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ 250,000	\$ -	FLUE 1.3.1; HE 1.1.12; IE 1.1.4; IE 1.4.3
not yet established	Backhoe	N/A	UEF	Equipment Replacement	City Wide	6	\$ 78,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,000	\$ -	CIE 1.1.3
TOTAL							\$ 934,848	\$ 250,000	\$ 500,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 2,434,848	\$ -	

Department: STORMWATER															
3800-65000	Carrington Woods / Davenport VVR Replacement	Stormwater	SUF	Replace failing pond outfall structures (3)	Carrington Woods and Davenport Glen	6	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ -	FLUE 1.3.3; CIE 1.1.3
3800-65000	Ranchlands Swale Improvements	Stormwater	SUF	Re-grade existing swales and related infrastructure	Ranchlands	6	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ -	FLUE 1.3.1; HE 1.1.12
3800-65000	Canal Piping: Edgemon to Flamingo	Stormwater	SUF	Install Pipe/Culvert along existing ditch and fill ditch	Edgemon and Flamingo	6	\$ -	\$ -	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000	\$ -	FLUE 1.3.1; HE 1.1.12
3800-65000	Canal Piping: Central Winds Park	Stormwater	SUF	Install Pipe/Culvert along existing ditch and fill ditch	Central Winds Park	6	\$ 340,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 340,000	\$ -	FLUE 1.3.1; HE 1.1.12
3800-65000	Winding Hollow Wetland Treatment Area	Stormwater	SUF	Lake Jesup TMDL Project - Utilize Existing Wetland Area to Treat Stormwater Runoff	Winding Hollow	6	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 300,000	\$ -	CIE 1.2.3; IE 4.1.1
3800-65000	Filtration Devices	Stormwater	SUF	Lake Jesup TMDL Project: Install Filtration Devices at Existing Stormwater Inlets	Various	6	\$ -	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000	\$ -	CIE 1.2.3; IE 4.1.1
TOTAL							\$ 415,000	\$ 75,000	\$ 350,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 1,290,000	\$ -	

Department: COMMUNITY DEVELOPMENT															
1525-65000-30148	Shepard Road Streetscape Project	N/A	17-92 CRA	Repaving, addition of 8' Sidewalk, Street Lighting and Signage, Underground Drainage, Sustainable landscaping. For Shepard Road at 17-92. Increased public safety, economic development.	CDD	10	\$ 380,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 380,000	\$ -	FLUM 1.4.8; FLUM 1.6.2; MTE 1.2; MTE 1.4.9; ICE 1.2.5; HE 2.2.11

**CAPITAL IMPROVEMENTS PROGRAM BY DEPARTMENT
FY 2012/13 to FY 2017/18 WORKSHEET**

Account Number	Project Name	LOS Category	Funding Source	Description / Justification	Location	Ranking Score	Current Yr 2012/2013	Year 1 2013/14	Year 2 2014/15	Year 3 2015/16	Year 4 2016/17	Year 5 2017/2018	TOTALS (Years 1-6)	Operating Budget Impact 2012/2013	Comprehensive Plan Reference	
TOTAL							\$ 380,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 380,000	\$ -	

Department: POLICE															
2110-62000	New Storage Building	N/A	GNF	New 40x50 out building to be used for the secure storage of bulk property and evidence storage	Police Department	6	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000	\$ -	CIE 1.1.3
TOTAL							\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000	\$ 200,000	\$ -	

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

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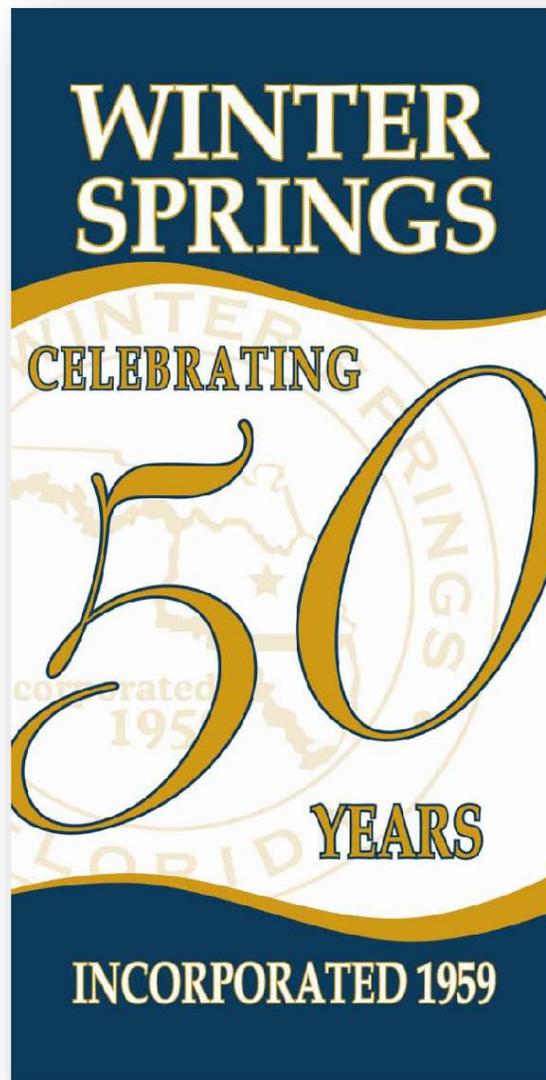


FINANCIAL
and
ORGANIZATIONAL STRUCTURE

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CITY OF WINTER SPRINGS STRATEGIC PLAN



TRANSPARENCY • CUSTOMER SERVICE • FISCAL RESPONSIBILITY • EXCELLENCE • TEAMWORK

OUR MISSION

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

OUR VISION

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

STRATEGIC PLAN CONTENT

Introduction

Goal 1

“Identify tools, timelines, and resources to improve internal and external communication”

Goal 2

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

Goal 3

“Aggressively complete the vision for Town Center”

Goal 4

“Partner with other entities to pursue the development of SeminoleWay”

Goal 5

“Develop strategies to ensure financial accountability and transparency”

Goal 6

“Continue to support and enhance Police/Citizens programs and services”

Goal 7

“Develop and implement a policy for addressing water supply and conservation”

Goal 8

“Explore potential use of volunteers to enhance provision of services”

INTRODUCTION

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

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

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

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

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

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

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

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

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

PROMOTE SENSE OF COMMUNITY

Goal 1

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

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

Strategy 1: Create and implement a new and improved City website. (*Information Services*)

COMPLETED

Fiscal Impact: \$0

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

Strategy 2: Offer Commission and staff external access to City intranet. (*Information Services*)

Fiscal Impact: \$10,500

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

Strategy 3: Implement a *Voice Over IP* phone system. (*Information Services*)

COMPLETED

Fiscal Impact: \$220,000

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

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

COMPLETED

Fiscal Impact: \$0

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

Strategy 5: Install a permanent electronic message sign at City Hall. (*Information Services & Community Development*)

COMPLETED

Fiscal Impact: \$27,000

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

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

ONGOING

Fiscal Impact: \$0

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

Strategy 7: Facilitate periodic Community and Business Visioning Workshops. (*Community Development, City Manager*)

ONGOING

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

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

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CUSTOMER SERVICE

Goal 2

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

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

Strategy 1: Perform comprehensive review of current Utility Billing policies and procedures. *(Finance and Administrative Services)*

COMPLETED

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

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

Strategy 2: Implement additional customer service training for City staff. *(Finance and Administrative Services)*

ONGOING

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

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

Strategy 3: Implement e-Billing option for Utility customers. *(Finance and Administrative Services, Information Services)*

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

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

Strategy 4: Implement an e-Application for permits, business tax receipts, and Utility Billing forms. *(Community Development, Finance and Administrative Services, Information Services)*

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

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

Strategy 5: Implement an e-Application for processing development and building plans. *(Community Development, Information Services)*

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

Outcome: Creates a more expeditious and convenient process for customers to submit,

and the City to review, development and building plans.

Strategy 6: Enter Business Tax Receipts and Building Permit payments in KIVA rather than MUNIS. (*Information Services, Finance and Administrative Services, Community Development*)

COMPLETED

Fiscal Impact: \$0

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

Strategy 7: Evaluate the feasibility of both an over-the-counter and on-line credit/debit card payment acceptance system. (*Finance and Administrative Services*)

COMPLETED

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

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

Strategy 8: Institute an Escrow Account System process whereby developers/contractors may deposit funds with the City to offset future building plan and permit fee charges. (*Community Development, Finance and Administrative Services*)

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

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

Strategy 9: Complete upgrade to MUNIS version 7.3 and implement new MUNIS on-line system and time/attendance modules. (*Information Services, Finance and Administrative Services*)

COMPLETED

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

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

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

COMPLETED

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

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

Strategy 11: Install an electronic information kiosk in City Hall lobby. (*Information Services*)

COMPLETED

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

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

Strategy 12: Develop an Economic Development Incentive Program. (*Community Development*)

COMPLETED - Phase I; ONGOING – Phase II

Fiscal Impact: TBD

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

ECONOMIC DEVELOPMENT

Goal 3

Aggressively complete the vision for Town Center

Goal 3: Aggressively complete the vision for Town Center.

Strategy 1: Conduct a Commission workshop on the history and vision of the Town Center. *(Community Development)*

COMPLETED

Fiscal Impact: \$0

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

Strategy 2: Finalize the EAR-based amendments to the Comprehensive Plan associated with the Town Center. *(Community Development)*

COMPLETED

Fiscal Impact: \$0

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

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

Fiscal Impact: \$10,000

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

Strategy 4: Preserve and complete the street grid pattern established in the Town Center master plan. *(Community Development)*

Fiscal Impact: \$1,000,000 - Michael Blake Blvd (One Cent Sales Tax) Balance of grid cost
TBD

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

Strategy 5: Develop multiple Town Center transportation options. *(Community Development)*

Fiscal Impact: TBD

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

Strategy 6: Pursue further reductions of the speed limit along SR 434 in the Town Center District. *(Public Works)*

COMPLETED

Fiscal Impact: \$0

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

Strategy 7: Annex enclaves within the Town Center District. *(Community Development, City Manager)*

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

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

Strategy 8: Construct Magnolia Park Amphitheater Complex. *(Public Works)*

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

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

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

Fiscal Impact: \$1,500

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

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ECONOMIC DEVELOPMENT

Goal 4

Partner with other entities to pursue the development of SeminoleWay

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

Strategy 1: Continue ongoing efforts, in conjunction with SeminoleWay partners, to market the concept of SeminoleWay. (*Community Development*)

Fiscal Impact: TBD

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

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

COMPLETED

Fiscal Impact: \$0

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

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

COMPLETED

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

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

Strategy 4: Produce a conceptual master/roadway plan for the Greenway Interchange District (GID)/SeminoleWay. (*Community Development, Public Works*)

COMPLETED

Fiscal Impact: \$5,000

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

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

Fiscal Impact: TBD

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

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FISCAL SUSTAINABILITY

Goal 5

Develop strategies to ensure financial accountability and transparency

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

Strategy 1: Implement a new budgeting paradigm aimed at providing greater fiscal stewardship. (City Manager, Finance and Administrative Services)

COMPLETED

Fiscal Impact: \$0 (FY 2010 savings approx. \$1M)

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

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

COMPLETED

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

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

Strategy 3: Prepare and present a Quarterly Financial Report to City Commission. (Finance and Administrative Services)

COMPLETED

Fiscal Impact: \$0

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

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

COMPLETED

Fiscal Impact: \$0

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

Strategy 5: Create an employee advisory board to review and provide recommendations on employee benefit matters to include pension, safety, health, etc. (*Finance and Administrative Services, City Manager*)

COMPLETED

Fiscal Impact: \$0

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

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PUBLIC SAFETY

Goal 6

Continue to support and enhance Police/Citizens programs and services

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

Strategy 1: Create a Citizens Police Academy. (*Police*)

COMPLETED

Fiscal Impact: \$1,000 (Law Enforcement Trust Fund)

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

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

Fiscal Impact: \$0 -\$500

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

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

COMPLETED

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

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

Strategy 4: Expand Community Outreach Programs. (*Police*)

COMPLETED

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

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

ENVIRONMENTAL STEWARDSHIP

Goal 7

Develop and implement a policy for addressing water supply and conservation

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

Strategy 1: Create a Water Conservation Coordinator staff position. *(Water and Sewer)*

COMPLETED

Fiscal Impact: \$0 (Reallocate existing staff)

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

Strategy 2: Develop an Irrigation Audit Program to be available to customers at no charge. *(Water and Sewer)*

COMPLETED

Fiscal Impact: \$0

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

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

COMPLETED

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

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

Strategy 4: Propose Florida Friendly/Waterwise modifications to the Land Development Code. *(Water and Sewer)*

COMPLETED

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

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

Strategy 5: Evaluate alternatives for the City's long-term water supply needs. (*Water and Sewer*)

COMPLETED

Fiscal Impact: \$250,000 (Enterprise Fund)

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

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HUMAN CAPITAL

Goal 8

Explore potential use of volunteers to enhance provision of services

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

Strategy 1: Develop a volunteer application process and associated volunteer policies and procedures. (*Finance and Administrative Services, Parks and Recreation*)

COMPLETED

Fiscal Impact: \$0

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

Strategy 2: Enhance and promote the use of volunteers for the provision of applicable City services. (*currently Parks and Recreation, Police*)

COMPLETED

Fiscal Impact: \$0

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

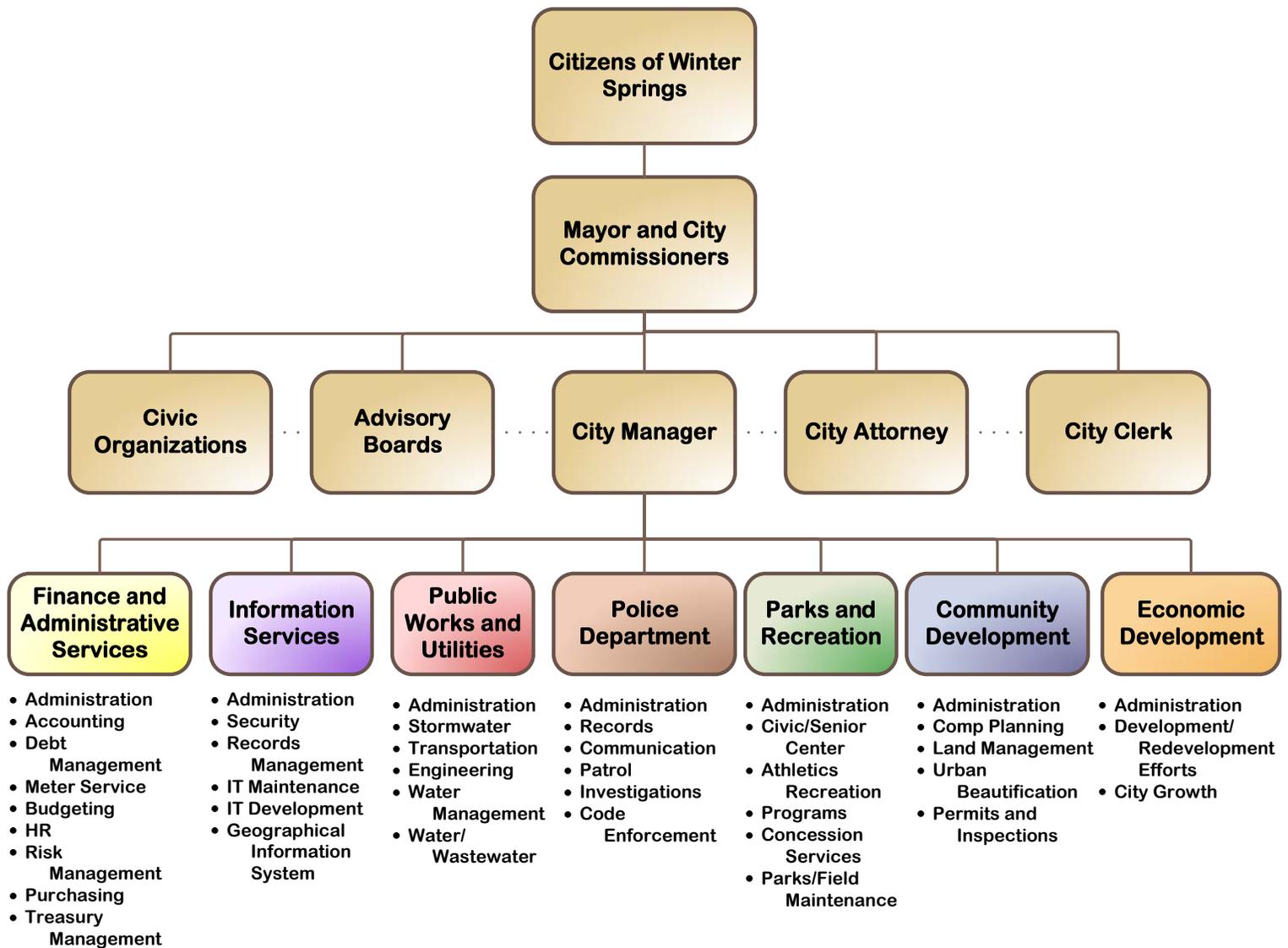
Strategy 3: Develop, in conjunction with Youth Sports Leagues, procedures for tracking of volunteer hours. (*Parks and Recreation*)

COMPLETED

Fiscal Impact: \$0

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

City of Winter Springs Organizational Chart



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

POLICY DIRECTION Organizational Units

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

FY 13 Operating Units

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

FY 13 Operating Resources

<u>Source</u>	<u>Program Resources¹</u>
General Fund (G)	\$15,067,966
Less Non-program Specific Transfers In	\$(1,297,680)
Other Governmental Funds (OG)	\$ 7,238,374
Plus Non-program Specific Transfers Out	\$195,250
Enterprise Funds (E)	\$10,216,262
Plus Non-program Specific Transfers Out	<u>\$1,102,430</u>
Total	\$ 32,522,602

¹ These resources are a roll-up of the organizational units indicated above. The General Fund roll-up includes \$1,297,680 of *non-program-specific* transfers and/or transfers for indirect costs which must be subtracted from the General Fund roll-up to arrive at the program resources coming from the General Fund. Likewise these non-program-specific transfers must be added back to the funds from which they originated to arrive at the program resources from the other governmental and enterprise funds. The successive pages carry the designations of G, OG, and E to indicate General Fund, *Other* Governmental Funds, and Enterprise Funds, respectively.

EXECUTIVE

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

FY 13 Operating Units

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

FY 13 Operating Resources

General (G)	\$740,872
TLBD Maintenance (OG)	\$1,250
Oak Forest Maintenance (OG)	\$500
Total	\$742,622

Expenditures (exclusive of transfers)	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
<u>General Fund</u>					
Personal Services	\$518,577	\$550,573	\$691,292	\$683,792	\$663,287
Operating Expenses	\$56,247	\$56,170	\$65,495	\$65,949	\$75,535
Capital Outlay	\$0	\$9,014	\$0	\$1,800	\$3,800
TOTAL	\$574,824	\$615,757	\$756,787	\$751,541	\$742,622

FINANCE and ADMINISTRATIVE SERVICES

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

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

FY 13 Operating Units

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

FY 13 Operating Resources

General (G)	\$1,041,473
Assessment Districts (OG)	\$6,048
Water & Sewer Utility (E)	<u>\$699,197</u>
Total	<u>\$1,746,718</u>

Expenditures (exclusive of transfers)	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
<u>General Fund</u>					
Personal Services	\$954,630	\$903,705	\$964,335	\$964,335	\$943,558
Operating Expenses	\$757,501	\$740,384	\$793,525	\$793,525	\$798,360
Capital Outlay	\$16,090	\$15,040	\$0	\$0	\$4,800
TOTAL	<u>\$1,728,221</u>	<u>\$1,659,129</u>	<u>\$1,757,860</u>	<u>\$1,757,860</u>	<u>\$1,746,718</u>

PUBLIC WORKS

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

FY 13 Operating Units

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

FY 13 Operating Resources

General (G)	\$964,404
Transportation Improvement (OG)	\$560,100
Solid Waste / Recycling (OG)	\$2,308,500
Road Improvement (OG)	\$725,000
Transportation Impact Fee (OG)	<u>\$204,000</u>
Total	\$4,762,004

Expenditures (exclusive of transfers)	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
<u>General Fund</u>					
Personal Services	\$838,886	\$787,037	\$843,407	\$836,938	\$728,654
Operating Expenses	\$223,555	\$229,206	\$238,100	\$252,450	\$235,750
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL	\$1,062,441	\$1,016,243	\$1,081,507	\$1,089,388	\$964,404

Public Works (continued)

Expenditures (exclusive of transfers)	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
<u>Other Governmental Funds</u> ¹					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$2,413,649	\$2,429,138	\$2,483,700	\$2,486,300	\$2,491,700
Capital Outlay	\$1,979,479	\$2,053,117	\$1,475,300	\$822,700	\$1,305,900
TOTAL	\$4,393,128	\$4,482,255	\$3,959,000	\$3,309,000	\$3,797,600

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

COMMUNITY DEVELOPMENT

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

FY 13 Operating Units

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

FY 13 Operating Resources

General (G)	\$1,266,473
Arbor (OG)	\$9,050
TLBD Maintenance (OG)	\$531,726
Oak Forest Maintenance (OG)	\$51,500
Development Services (E)	<u>\$134,250</u>
Total	\$1,992,999

Community Development (continued)

Expenditures (exclusive of transfers)	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
General Fund					
Personal Services	\$605,586	\$646,719	\$503,204	\$503,204	\$482,394
Operating Expenses	\$950,034	\$979,119	\$976,270	\$976,270	\$982,580
Capital Outlay	\$40,259	\$75,789	\$369,750	\$464,742	\$2,300
TOTAL	\$1,595,879	\$1,701,627	\$1,849,224	\$1,944,216	\$1,467,274

Expenditures (exclusive of transfers)	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
Other Governmental Funds ¹					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$611,331	\$485,089	\$547,115	\$548,519	\$525,725
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL	\$611,331	\$485,089	\$547,115	\$548,519	\$525,725

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

POLICE

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

FY 13 Operating Units

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

FY 13 Operating Resources

General (G)	\$6,457,066
Police Education (OG)	\$22,000
Special Law Enforce. – Local (OG)	\$23,305
Special Law Enforce. – Federal (OG)	\$36,735
Police Impact (OG)	<u>\$40,000</u>
Total	\$6,579,106

Police (continued)

<u>Expenditures (exclusive of transfers)</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
General Fund					
Personal Services	\$6,077,500	\$6,360,444	\$5,795,818	\$5,795,311	\$5,688,328
Operating Expenses	\$766,169	\$679,417	\$834,383	\$852,609	\$661,678
Capital Lease	\$121,487	\$0	\$0	\$0	\$0
Capital Outlay	\$465,395	\$393,073	\$367,296	\$382,932	\$107,060
TOTAL	\$7,432,934	\$6,997,497	\$6,997,497	\$7,030,852	\$6,457,066

<u>Expenditures (exclusive of transfers)</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
Other Governmental Funds ¹					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$33,215	\$32,505	\$34,800	\$49,407	\$82,040
Capital Lease	(\$2)	(\$1)	\$0	\$0	\$0
Capital Outlay	\$59,128	\$46,937	\$0	\$6,132	\$40,000
TOTAL	\$92,341	\$79,441	\$34,800	\$55,539	\$122,040

¹ Police Education Fund, Special Law Enforcement - Local, Special Law Enforcement - Federal, Police Impact Fee Fund

PARKS and RECREATION

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

FY 13 Operating Units

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

FY 13 Operating Resources

General (G) \$1,803,835

Expenditures (exclusive of transfers)	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
<u>General Fund</u>					
Personal Services	\$1,146,934	\$1,007,499	\$1,066,878	\$1,046,811	\$1,006,475
Operating Expenses	\$730,968	\$729,530	\$809,250	\$834,453	\$777,460
Capital Outlay	\$128,105	\$42,344	\$29,500	\$30,613	\$19,900
TOTAL	\$2,006,007	\$1,779,373	\$1,905,628	\$1,911,877	\$1,803,835

DEBT SERVICE

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

FY 13 Operating Units

- *TLBD Debt Service (Phase I)* – accumulation of resources and payment of principal and interest for the Tusawilla Lighting and Beautification District Phase I improvements
- *TLBD Phase II Debt Service* - accumulation of resources and payment of principal and interest for the Tusawilla Lighting and Beautification District Phase II improvements
- *Oak Forest Debt Service* - accumulation of resources and payment of principal and interest for the Oak Forest Wall
- *2003 Debt Service* - accumulation of resources and payment of principal and interest for the refunding of the Improvement Refunding Revenue Bonds, Series 2003
- *1999 Debt Service* - accumulation of resources and payment of principal and interest for the remaining portion of the Improvement Refunding Revenue Bonds, Series 1999 and a Refunding Revenue Note, series 2011 which served to refund a portion of the Series 1999 bonds
- *Central Winds G.O. Debt Service* - accumulation of resources and payment of principal and interest for land purchase at Central Winds Park

FY 13 Operating Resources

General (G)	\$1,106,000
TLBD Debt Service (OG)	\$112,031
TLBD Phase II Debt Service (OG)	\$33,770
Oak Forest Debt Service (OG)	\$56,150
2003 Debt Service (OG)	(\$7,300)
1999 Debt Service (OG)	(\$13,750)
Central Winds G.O. Debt Service (OG)	<u>\$176,100</u>
Total	<u>\$1,463,001</u>

Expenditures (exclusive of transfers)	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
<u>DEBT SERVICE - Other Governmental Funds</u> ¹					
Operating Expenses	\$15,640	\$12,723	\$11,807	\$38,807	\$15,951
Debt Service (P&I)	<u>\$2,467,014</u>	<u>\$3,028,492</u>	<u>\$1,519,700</u>	<u>\$3,188,528</u>	<u>\$1,447,050</u>
TOTAL	<u><u>\$2,482,654</u></u>	<u><u>\$3,041,215</u></u>	<u><u>\$1,531,507</u></u>	<u><u>\$3,227,335</u></u>	<u><u>\$1,463,001</u></u>

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

CAPITAL PROJECTS

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

FY 13 Operating Units

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

FY 13 Operating Resources

Road Improvements (OG)	\$300,000
1999 Construction (OG)	\$906,624
Revolving Rehabilitation (OG)	\$3,500
Utility/Public Works Facility (OG)	\$964,388
Excellence in Cust. Svc. Initiative (OG)	<u>\$172,500</u>
Total	<u>\$2,347,012</u>

Expenditures (exclusive of transfers)	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
<u>CAPITAL - Other Governmental Funds</u> ¹					
Operating Expenses	\$1,281	\$2,265	\$3,500	\$5,275	\$3,500
Capital Outlay	\$463,456	\$680	\$2,505,000	\$575,338	\$2,343,512
TOTAL	<u>\$464,737</u>	<u>\$2,945</u>	<u>\$2,508,500</u>	<u>\$580,613</u>	<u>\$2,347,012</u>

¹ 1999 Construction C. P Fund, Revolving Rehab Fund, Utility/Public Works Facility C. P Fund, Excellence in Customer Service Initiative C.P. Fund

WATER and SEWER UTILITY

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

FY 13 Operating Units

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

FY 13 Operating Resources

Water & Sewer Utility Fund – Operating (E)	\$7,348,744
W&S – Renewal & Replacement (E)	\$50,000
W&S - 2000 Utility Construction (E)	\$156,847
Development Services (E)	\$3,040
Stormwater Fund (E)	\$6,000
Arbor (OG)	<u>\$14,647</u>
Total	\$7,579,278

Expenditures (exclusive of transfers)	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
<u>Water & Sewer</u>					
Personal Services	\$2,339,256	\$2,172,766	\$2,114,199	\$2,109,199	\$2,054,911
Operating Expenses	\$2,052,932	\$2,079,890	\$2,162,530	\$2,167,530	\$2,103,700
Debt Service (Prin capitalized)	\$1,904,614	\$1,638,522	\$1,653,715	\$1,405,000	\$1,810,220
Capital Outlay	\$893,348	\$2,211,074	\$3,274,000	\$3,287,248	\$1,610,447
TOTAL	<u>\$7,190,150</u>	<u>\$8,102,252</u>	<u>\$9,204,444</u>	<u>\$8,968,977</u>	<u>\$7,579,278</u>

DEVELOPMENT SERVICES

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

FY 13 Operating Outcomes

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

FY 13 Operating Resources

Development Services (E) \$410,789

<u>Expenditures (exclusive of transfers)</u>	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
<u>Dev Services</u>					
Personal Services	\$304,159	\$298,217	\$305,424	\$305,424	\$378,032
Operating Expenses	\$42,789	\$22,069	\$38,729	\$28,979	\$31,357
Capital Outlay	\$0	\$0	\$0	\$0	\$1,400
TOTAL	\$346,948	\$320,286	\$344,153	\$334,403	\$410,789

STORMWATER UTILITY

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

FY 13 Operating Units

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

FY 13 Operating Resources

Stormwater (E) \$1,407,395

Expenditures (exclusive of transfers)	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
<u>Stormwater</u>					
Personal Services	\$476,045	\$487,522	\$522,357	\$522,007	\$540,265
Operating Expenses	\$191,927	\$247,188	\$362,280	\$322,580	\$322,130
Capital Outlay	\$2,909,398	\$327,233	\$413,000	\$271,473	\$545,000
TOTAL	\$3,577,370	\$1,061,943	\$1,297,637	\$1,116,060	\$1,407,395

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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, 2011 Comprehensive Annual Financial Report. A major fund is one whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental *or* enterprise funds and at least 5 percent of the aggregate amount for all governmental *and* enterprise funds for the same item. The prescribed accounting basis and fund classification is indicated below for all funds.

Governmental:

General Fund

MAJOR/modified accrual basis

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

Special Revenue Funds

(#102) Police Education Fund

nonmajor/modified accrual basis

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

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

nonmajor/modified accrual basis

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

(#104) Transportation Improvement Fund

nonmajor/modified accrual basis

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

(#107) Solid Waste / Recycling Fund

MAJOR/modified accrual basis

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

*(#109) Emergency and Disaster Relief Fund – FUND CLOSED per GASB 54
nonmajor/modified accrual basis*

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

*(#110) Arbor Fund
nonmajor/modified accrual basis*

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Fund #184 is used to account for collected special assessments for maintenance related to the Tusawilla Lighting and Beautification District phases I and II. In fiscal year 2006-2007,

two maintenance programs were streamlined into one assessment district and are accounted for in fund #184.

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

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

Debt Service Funds

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

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

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

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

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

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

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

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

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

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

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

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

Capital Project Funds

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(#317) Excellence in Customer Service Initiative Fund

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

Proprietary:

Enterprise Funds

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

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

(#420) Development Services Fund

MAJOR/accrual basis

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

(#430) Stormwater Utility Fund

MAJOR/accrual basis

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

Fiduciary:

Pension Plan Trust Fund

accrual basis

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

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.

2013 Fiscal Year Budget Calendar:

Proposed:

Date	Function
March 12	Commission establishes FY 2013 Budget Calendar
Mid-April	Submission of payroll spreadsheets
April 23	FY 2013 revenue projections – Regular agenda item; establish next workshop date, if applicable
Mid-May	Submission of operating budgets, revenues, if applicable; Submission of capital budgets - compliance with Capital Improvement Program (CIP)
May 14 - June 8 (TBD)	Potential workshop dates – key issues (i.e. capital considerations, etc.)
by July 1	Transmission of Proposed 2013 Budget - budget placed on Shared Drive and Website

Tentative:

by July 1	Property Appraiser submits DR 420 Certification
July - TBD	Potential workshop dates , if needed
July 23	Commission establishes millage cap (DR 420 tentative millage rates via Resolution)
July 27	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)
September 10	Public Hearing (Tentative) Tentative millage and budget hearing (Resolutions) (Must be within 80 days of value certification but not earlier than 65 days after certification)

Final/Adopted:

by July 1	Property Appraiser submits DR 420 Certification
July - TBD	Potential workshop dates , if needed
July 23	Commission establishes millage cap (DR 420 tentative millage rates via Resolution)
July 27	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)
September 10	Public Hearing (Tentative) Tentative millage and budget hearing (Resolutions) (Must be within 80 days of value certification but not earlier than 65 days after certification)

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. No annual merit increases have been budgeted for fiscal year 2013 but a one-time employee bonus program has been approved and budgeted.

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 6 months after the first day of employment.
- The City will provide sufficient funding to the pension plan in order to ensure that the plan will be able to fully meet its obligations to retired employees on a timely basis.
- For fiscal year 2013 for the Defined Benefit (DB) plan the adopted budget reflects an employer contribution rate of 19.1% 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.
- See also Executive Summary for information concerning recent modifications to the Defined Benefit pension plan.

GENERAL FUND

Budget Data

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OPERATING COVERAGE

<u>Recurring Revenue</u>		\$15,632,435
Total Expenditures	\$15,975,762	
LESS :		
Capital Expenditures	(\$154,310)	
Non-recurring - Community Events	(\$35,000)	
Non-recurring - Economic Development / UCF incubator	(\$75,000)	
Non-recurring - Pension expense (firefighters)	(\$55,000)	
Non-recurring - Transfer to CW Debt Svc Fund	<u>(\$27,000)</u>	
<u>Recurring Personal and Operating Expenditures</u>	\$15,629,452	(\$15,629,452)
Effect on Fund Balance - OPERATING COVERAGE		<u><u>\$2,983</u></u>

CAPITAL COVERAGE

<u>Non-recurring Revenue</u>		\$0
LESS:		
Capital Expenditures	(\$154,310)	
Non-recurring - Community Events	(\$35,000)	
Non-recurring - Economic Development / UCF incubator	(\$75,000)	
Non-recurring - Pension expense (firefighters)	(\$55,000)	
Non-recurring - Transfer to CW Debt Svc Fund	<u>(\$27,000)</u>	
Effect on Fund Balance - CAPITAL COVERAGE		<u><u>(\$346,310)</u></u>

TOTAL EFFECT ON FUND BALANCE **(\$343,327)**

FUND BALANCE

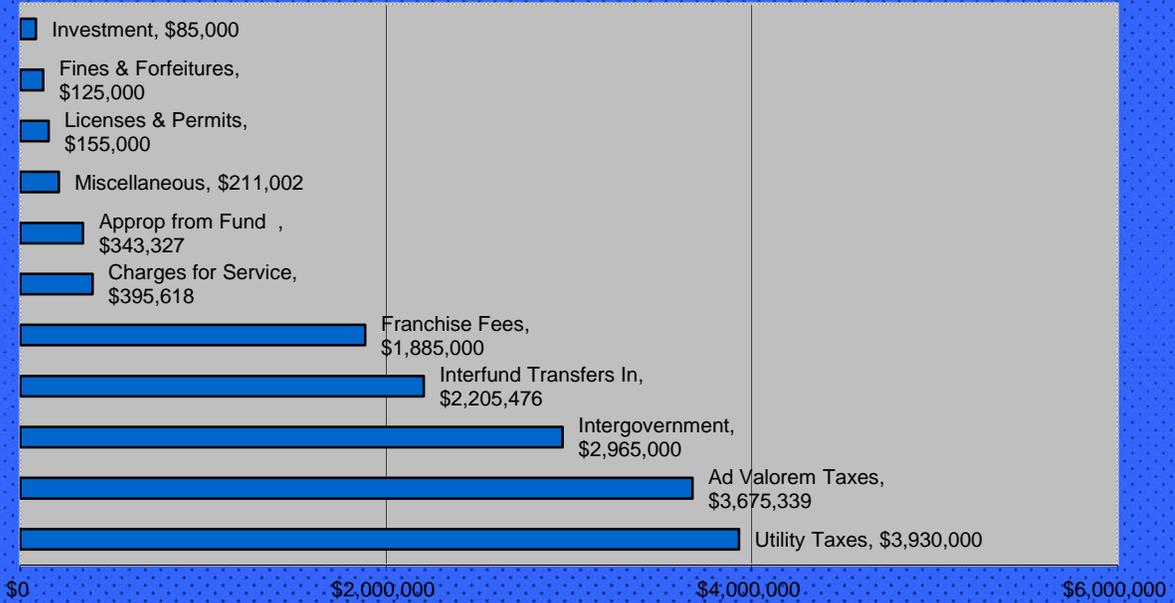
<u>Projected Beginning Fund Balance</u>	\$8,075,037
Appropriation TO (FROM) Fund Balance	<u>(\$343,327)</u>
<u>Projected Ending Fund Balance</u>	<u><u>\$7,731,710</u></u>

Ending Fund Balance Designations:	
90-day / 25% Operating Reserve	\$3,907,363
Loan to Development Services Fund with corresponding Balance Sheet receivable	(\$773,328)
Traffic Safety Reserves	\$773,328
Designated for Economic Development/Capital	\$531,068
Projected Total Ending Fund Balance	<u><u>\$7,731,710</u></u>

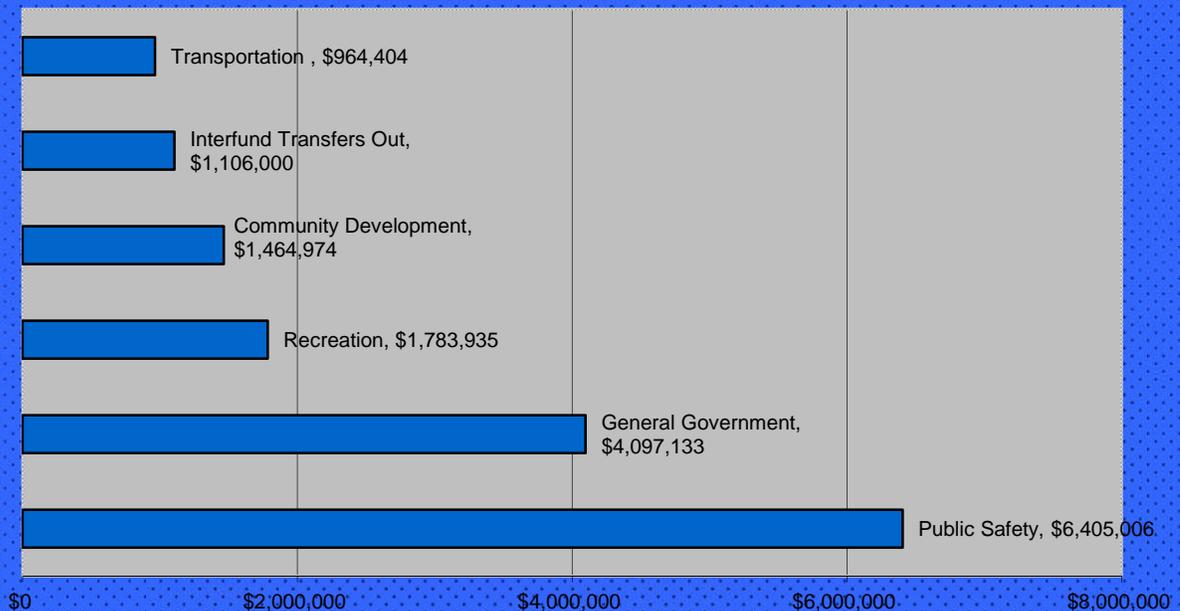
GENERAL FUND

The following presents a General Fund overview of the anticipated sources and applications of funds for the 2012-2013 fiscal year.

General Fund - Budgeted Sources



General Fund - Budgeted Applications



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NUMBER	DESCRIPTION OF REVENUES	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
						Based on declining property values (1%); millage rate of 2.4300
RECURRING REVENUES						
311000	Ad Valorem Tax Revenue	\$4,344,729	\$4,029,963	\$3,753,305	\$3,753,305	\$3,675,339
314100	Electric Utility Tax	\$0	\$2,196,504	\$2,200,000	\$2,200,000	\$2,095,000
314300	Water Utility Tax	\$0	\$325,521	\$300,000	\$300,000	\$325,000
314400	Gas Utility Tax	\$0	\$43,256	\$40,000	\$40,000	\$40,000
314800	Propane Gas Utility Tax	\$0	\$20,181	\$23,000	\$23,000	\$25,000
315000	Comm Service Tax	\$0	\$1,583,404	\$1,605,000	\$1,605,000	\$1,445,000
323100	Progress Energy Franchise Fee	\$0	\$1,873,785	\$1,875,000	\$1,875,000	\$1,850,000
323400	Franchise Fee - Gas (prev #313400)	\$40,663	\$28,278	\$35,000	\$35,000	\$35,000
		\$40,663	\$6,070,929	\$6,078,000	\$6,078,000	\$5,815,000
State Revenues						
335120	State of FL - Rev Sharing - sales and gas tax	\$893,066	\$916,097	\$940,000	\$940,000	\$950,000
335140	State of FL - Mobile Home License	\$10,927	\$10,175	\$12,000	\$12,000	\$10,000
335150	State of FL - Alcoholic Beverage License	\$6,672	\$11,773	\$10,000	\$10,000	\$10,000
335180	State of FL - Half Cent Sales Tax	\$1,852,200	\$1,873,114	\$1,905,000	\$1,905,000	\$1,980,000
335191	State of FL - Motor Fuel Tax Rebate	\$17,607	\$16,023	\$17,000	\$17,000	\$15,000
		\$2,780,472	\$2,827,182	\$2,884,000	\$2,884,000	\$2,965,000
Community Development Revenues						
316000	Local Business Tax	\$204,153	\$119,077	\$130,000	\$130,000	\$130,000
329001	Zoning & Annexations	\$19,330	\$10,345	\$15,000	\$15,000	\$15,000
329002	Site Plan Review	\$5,000	\$5,000	\$10,000	\$10,000	\$10,000
341301	Collection fee - County Impact Fees	\$0	\$187	\$0	\$0	\$0
341302	Collection fee - County Local Business Tax	\$2,060	\$2,193	\$2,000	\$2,000	\$2,000
		\$230,543	\$136,802	\$157,000	\$157,000	\$157,000
Public Safety Revenues						
342100	Police - School Resource Officer	\$55,484	\$68,736	\$62,310	\$62,310	\$66,018
351100	Police - Fines & Forfeitures	\$150,669	\$146,054	\$150,000	\$150,000	\$125,000
351101	Police - Fines & Forfeitures - Code	\$500	\$0	\$600	\$600	\$0
351500	Police - Traffic Light Enforcement (gross, #2118)	\$257,020	\$93,264	\$125,000	\$125,000	\$0
		\$463,673	\$308,054	\$337,910	\$337,910	\$191,018
Parks and Recreation Revenues						
347201	XXXXX League Fees #7210	\$33,728	\$35,297	\$46,000	\$46,000	\$31,000
347202	Summer Camp #7240	\$58,157	\$35,535	\$65,000	\$65,000	\$53,000
347203	Program Fees #7240	\$3,349	\$3,223	\$1,500	\$1,500	\$1,500
347204	Partnership League Fees #7212	\$65,337	\$56,371	\$66,500	\$66,500	\$66,500
347205	Sports Camps #7210	\$3,380	\$2,000	\$6,200	\$6,200	\$0
347206	Field Rental #7210	\$19,313	\$16,840	\$16,000	\$16,000	\$16,000
347400	Community Events (Vendor Booths)	\$0	\$0	\$0	\$10,390	\$0
347505	Senior Center Annual Registrations	\$13,741	\$12,072	\$10,000	\$10,000	\$12,000
347510	Senior Center Therapy Pool Memberships	\$29,170	\$26,673	\$35,000	\$35,000	\$28,000
347515	Splash Playground Revenue	\$20,985	\$16,565	\$20,000	\$20,000	\$8,000
369101	70216 Misc Revenue (Hound Ground Banners)	\$750	\$2,250	\$2,000	\$2,000	\$1,500
347531	Rental - Civic Center	\$15,567	\$17,588	\$10,000	\$10,000	\$15,000
347532	Rental - Pavillion	\$23,223	\$23,366	\$20,000	\$20,000	\$22,000
		\$286,700	\$247,780	\$298,200	\$308,590	\$254,500
Public Works Revenues						
344900	FDOT Reimb - Streetlighting	\$9,132	\$13,582	\$8,700	\$8,700	\$9,400
344900	FDOT Reimb - ROW Maint	\$58,681	\$62,000	\$62,000	\$62,000	\$62,000
		\$67,813	\$75,582	\$70,700	\$70,700	\$71,400
Miscellaneous Revenues						
341901	Recording & Copy Fees	\$1,942	\$1,801	\$1,500	\$1,500	\$1,500
343907	NSF Check Fees	\$20	\$180	\$100	\$100	\$200
362100	Rent - Fire Stations (Seminole Cty)	\$2	\$2	\$2	\$2	\$2
362100	60004 Tower Rental - City Hall	\$78,280	\$73,554	\$80,000	\$80,000	\$72,000
362100	60005 Tower Rental - Spray Fields	\$56,765	\$79,305	\$65,000	\$65,000	\$99,000
361100/53680	Investment Income (realized/unrealized)	\$150,134	\$89,837	\$85,000	\$85,000	\$85,000
369101	Miscellaneous	\$78,436	\$82,947	\$40,000	\$41,657	\$40,000
		\$365,579	\$327,626	\$271,602	\$273,259	\$297,702
TOTAL RECURRING REVENUES		\$8,580,172	\$14,023,918	\$13,850,717	\$13,862,764	\$13,426,959
NON-RECURRING REVENUES						
Grants						
331200	Federal - Byrne Grant	\$146,952	\$5,806	\$0	\$3,666	\$0
331490	30137 Federal - FEMA (Tropical Storm Fay)	\$0	\$12,955	\$0	\$0	\$0
334340	30137 State Grant (Tropical Storm Fay)	\$124	\$0	\$0	\$0	\$0
334490	30137 State Grant (Tropical Storm Fay)	\$0	\$2,159	\$0	\$0	\$0
334709	70013 FRDAP - Dog Park	\$74,457	\$0	\$0	\$0	\$0
337200	Florida League of Cities Grant	\$1,592	\$0	\$0	\$0	\$0
337700	Local Grants	\$0	\$2,500	\$0	\$0	\$0
337300	30148 Local Grant - 17-92 CRA	\$0	\$176,875	\$369,750	\$369,750	\$0
		\$223,125	\$200,295	\$369,750	\$373,416	\$0
Miscellaneous Revenues						
342900	Public Safety- Code Enforce/Lot Cleaning	\$4,188	\$3,703	\$0	\$0	\$0
347400	XXXXX Comm Events (#7260)	\$7,023	\$6,075	\$0	\$0	\$0
364100	Auction Proceeds	\$25,986	\$39,232	\$0	\$11,500	\$0
366000	Donations	\$200	\$3,100	\$0	\$18,200	\$0
366000	Donations - Comm Events (#7260)	\$16,895	\$15,064	\$0	\$0	\$0
369300	Settlements and Collections	\$323	\$70	\$0	\$0	\$0
369305	Insurance Proceeds	\$28,456	\$16,078	\$0	\$1,848	\$0
		\$83,071	\$83,322	\$0	\$31,548	\$0
TOTAL NON-RECURRING REVENUES		\$306,196	\$283,617	\$369,750	\$404,964	\$0
TOTAL REVENUES		\$8,886,368	\$14,307,535	\$14,220,467	\$14,267,728	\$13,426,959

NUMBER	DESCRIPTION OF REVENUES	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
TRANSFERS IN FROM OTHER FUNDS						
Recurring						
381001	Transfer from Public & Comm Svc Tax Fund	\$4,002,806	\$0	\$0	\$0	\$0
381002	Transfer from Electric Franchise Fee Fund	\$1,643,019	\$0	\$0	\$0	\$0
381004	Stormwater (Admin)	\$91,405	\$129,500	\$179,800	\$179,800	\$152,800
381008	Solid Waste (Admin)	\$132,370	\$132,491	\$135,000	\$135,000	\$135,000
381008	Solid Waste (Com Franchise)	\$0	\$0	\$0	\$0	\$45,000
381090	<u>21360</u> Water & Sewer - Utility Billing	\$654,803	\$631,063	\$693,187	\$693,187	\$699,197
381090	<u>21915</u> Water & Sewer - Operator	\$6,761	\$3,833	\$0	\$0	\$0
381090	<u>24415</u> Water & Sewer - Cap Proj Mgr.	\$78	\$1,959	\$0	\$0	\$0
381091	Water & Sewer - Audit/Admin	\$697,701	\$779,500	\$810,300	\$810,300	\$760,200
381150	Dev Services - Com Dev Admin	\$105,900	\$105,900	\$111,100	\$111,100	\$134,250
381151	Dev Services - Indirect Costs	\$116,500	\$116,500	\$173,400	\$173,400	\$189,430
381153	<u>21343</u> Dev Services - Kiva/GIS	\$59,328	\$79,924	\$0	\$0	\$0
381153	<u>21915</u> Dev Serv - Operator 57%	\$24,085	\$12,778	\$0	\$0	\$0
381302	Oak Forest Debt Service	\$0	\$500	\$500	\$500	\$500
381302	Oak Forest Maint (Clerk/Beaut Coord/Ins)	\$12,616	\$14,161	\$14,359	\$14,359	\$14,130
381305	TLBD Debt Service I & II	\$0	\$1,000	\$1,000	\$1,000	\$1,000
381305	TLBD Maint (Clerk/Beaut Coord/Ins)	\$57,719	\$76,853	\$74,931	\$74,931	\$73,969
381504	<u>24415</u> 1999 Construction Fund - Cap Proj Mgr.	\$78	\$1,959	\$0	\$0	\$0
381600	Transfer from Other Funds (Vet Mem #116)	\$2,000	\$0	\$0	\$0	\$0
381600	<u>24415</u> Road Improvement - Cap Proj Mgr	\$365	\$9,141	\$0	\$0	\$0
		\$7,607,534	\$2,097,062	\$2,193,577	\$2,193,577	\$2,205,476
Non-Recurring						
381004	<u>21341</u> Stormwater - IS Special Proj	\$1,703	\$0	\$0	\$0	\$0
381004	<u>21342</u> Stormwater - IS Records Mgmt	\$1,060	\$3,149	\$0	\$0	\$0
381004	<u>21343</u> Stormwater - Kiva	\$9,888	\$0	\$0	\$0	\$0
381090	<u>21341</u> Water & Sewer - IS Spec. Proj (prev #382100)	\$20,432	\$0	\$0	\$0	\$0
381090	<u>21342</u> Water & Sewer - Records Mgmt (prev #382100)	\$14,455	\$24,093	\$0	\$0	\$0
381090	<u>21343</u> Water & Sewer - Kiva (prev #382100)	\$9,888	\$0	\$0	\$0	\$0
381153	<u>21341</u> Dev Serv - IS Spec Proj	\$6,811	\$0	\$0	\$0	\$0
381153	<u>21342</u> Dev Serv - Records Mgmt.	\$4,239	\$3,149	\$0	\$0	\$0
381175	Fire Assessment - delinquent assessments	\$24,824	\$0	\$0	\$0	\$0
381600	Transfer from Other Funds (#103 Spec LEF - Local)	\$22,000	\$5,078	\$0	\$0	\$0
381600	Transfer from Other Funds (#108 Spec LEF - Federal)	\$15,352	\$2,016	\$0	\$0	\$0
381308	Transfer from Medical Transport	\$0	\$590,539	\$0	\$0	\$0
		\$130,652	\$628,024	\$0	\$0	\$0
	TOTAL TRANSFERS (Recurring and Non-Recurring)	\$7,738,186	\$2,725,086	\$2,193,577	\$2,193,577	\$2,205,476
TOTAL GENERAL FUND REVENUES & TRANSFERS IN		\$16,624,554	\$17,032,621	\$16,414,044	\$16,461,305	\$15,632,435

<u>DIV #</u>	<u>DEPARTMENT</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
Executive						
1100	Executive - Commission	\$106,041	\$120,484	\$116,011	\$117,190	\$115,692
1110	Executive - Boards	\$3,713	\$207	\$0	\$0	\$0
1200	Executive - City Manager	\$236,433	\$254,663	\$357,067	\$349,567	\$377,265
1210	Executive - City Clerk	\$228,637	\$240,403	\$283,709	\$284,784	\$249,665
		\$574,824	\$615,757	\$756,787	\$751,541	\$742,622
General Government						
1220	General Gov't - Legal Services	\$230,986	\$241,009	\$261,000	\$261,000	\$241,000
1900	General Gov't - General	\$199,958	\$1,351,066	\$1,457,303	\$1,462,604	\$1,621,985
		\$430,944	\$1,592,075	\$1,718,303	\$1,723,604	\$1,862,985
Finance						
1300	Finance - General	\$548,407	\$561,668	\$577,775	\$577,775	\$553,971
1360	Finance - Utility Billing & Cust Service	\$654,803	\$631,660	\$693,187	\$693,187	\$699,197
1310	General Services - Human Resources	\$97,990	\$110,697	\$71,898	\$71,898	\$75,550
1330	General Services - Purchasing	\$59,030	\$0	\$0	\$0	\$0
1920	General Services - Risk Management	\$367,991	\$355,104	\$415,000	\$415,000	\$418,000
		\$1,728,221	\$1,659,129	\$1,757,860	\$1,757,860	\$1,746,718
Information Services						
1340	Information Services - General	\$571,612	\$814,305	\$759,800	\$812,936	\$721,572
1341	Information Services - Special Projects	\$170,264	\$0	\$0	\$0	\$0
1342	Information Services - Records Mgmt	\$122,365	\$107,971	\$0	\$0	\$0
1343	Information Services - Kiva/GIS	\$164,800	\$173,512	\$122,261	\$122,261	\$120,886
1910	Information Services - City Hall	\$38,519	\$27,224	\$32,550	\$32,550	\$33,400
1915	Information Services - Operator	\$42,322	\$0	\$0	\$0	\$0
		\$1,109,882	\$1,123,012	\$914,611	\$967,747	\$875,858
Public Works						
4410	Public Works - Administration	\$179,079	\$109,689	\$151,226	\$156,498	\$144,426
4412	Public Works - Roads and ROW Maint.	\$561,359	\$563,556	\$546,027	\$545,236	\$475,544
4413	Public Works - Fleet Maintenance	\$191,551	\$193,705	\$210,550	\$207,550	\$188,958
4414	Public Works - Facilities Maintenance	\$66,222	\$155,877	\$173,704	\$180,104	\$155,476
4415	Public Works - Capital Projects	\$521	\$13,059	\$0	\$0	\$0
1910	Public Works - City Hall	\$84,269	\$0	\$0	\$0	\$0
		\$1,083,001	\$1,035,886	\$1,081,507	\$1,089,388	\$964,404
Community Development						
1510	Com Dev - Administration	\$210,050	\$217,923	\$213,974	\$212,474	\$215,039
1515	Com Dev - Long Range Planning	\$111,773	\$109,422	\$181,322	\$182,822	\$163,248
1520	Com Dev - Dev Review	\$105,434	\$125,362	\$0	\$0	\$0
1525	Com Dev - Urban Beautification	\$742,169	\$801,952	\$1,005,228	\$1,100,220	\$620,187
1526	Com Dev - Streetlighting	\$426,453	\$446,968	\$448,700	\$448,700	\$468,800
		\$1,595,879	\$1,701,627	\$1,849,224	\$1,944,216	\$1,467,274

<u>NUMBER</u>	<u>DEPARTMENT</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
Police						
2110	Police - Office of the Chief	\$286,958	\$503,591	\$5,739,627	\$5,764,500	\$5,646,613
2113	Police - Criminal Investigations	\$1,052,218	\$1,157,969	\$81,776	\$73,376	\$30,430
2114	Police - Community Services	\$305,339	\$301,215	\$132,145	\$132,845	\$60,420
2115	Police - Operations	\$3,130,862	\$2,940,612	\$246,379	\$247,366	\$89,660
2116	Police - Informations Services	\$1,030,240	\$923,814	\$586,441	\$586,791	\$587,748
2117	Police - Technical Services	\$401,977	\$323,464	\$0	\$0	\$0
2118	Police - Code Enforcement	\$507,371	\$503,166	\$182,804	\$180,549	\$20,055
2119	Police - Special Operations	\$318,008	\$447,240	\$28,325	\$45,425	\$22,140
2120	Police - Canine	\$154,143	\$149,642	\$0	\$0	\$0
2121	Police - Professional Standards	\$243,435	\$182,221	\$0	\$0	\$0
		\$7,430,551	\$7,432,934	\$6,997,497	\$7,030,852	\$6,457,066
Fire						
2210	Fire - Administration	\$0	\$0	\$0	\$0	\$0
2230	Fire - Prevention	\$0	\$0	\$0	\$0	\$0
2240	Fire - Operations	\$0	\$83,231	\$40,000	\$40,000	\$55,000
2250	Fire - Training	\$0	\$0	\$0	\$0	\$0
		\$0	\$83,231	\$40,000	\$40,000	\$55,000
P & R - Operations						
7200	P & R - Administration	\$191,765	\$199,498	\$200,655	\$202,854	\$185,608
7210	P & R - Athletics	\$190,154	\$183,033	\$293,451	\$281,536	\$220,740
7211	P & R - Athletics - League	\$43,884	\$44,700	\$0	\$0	\$0
7212	P & R - Athletics - Partnerships	\$26,938	\$25,416	\$30,000	\$30,000	\$26,300
7220	P & R - Concessions	\$0	\$0	\$0	\$0	\$0
7230	P & R - Parks & Grounds	\$928,532	\$860,674	\$852,868	\$854,169	\$850,711
7240	P & R - Programs	\$185,640	\$140,596	\$180,078	\$190,787	\$174,219
7250	P & R - Seniors	\$181,974	\$201,670	\$313,576	\$314,932	\$311,257
7251	P & R - Senior Center Pool	\$717,811	\$47,540	\$0	\$0	\$0
7260	P & R - Community Events	\$36,478	\$30,477	\$35,000	\$37,599	\$35,000
7270	P & R - Hound Ground	\$112,826	\$13,588	\$0	\$0	\$0
7280	P & R - Splash Playgrounds	\$40,859	\$32,603	\$0	\$0	\$0
		\$2,656,861	\$1,779,795	\$1,905,628	\$1,911,877	\$1,803,835
TOTAL GENERAL FUND EXPENDITURES & TRANSFERS OUT		\$16,610,163	\$17,023,446	\$17,021,417	\$17,217,085	\$15,975,762
FUND BALANCE - October 1						
		\$8,778,814	(GASB 54) Restated \$8,821,642	(GASB 54) Restated \$8,259,324	\$8,830,817	\$8,075,037
Appropriation TO (FROM) Fund Balance						
		\$14,391	\$9,175	(\$607,373)	(\$755,780)	(\$343,327)
FUND BALANCE - September 30						
		\$8,793,205	\$8,830,817	\$7,651,951	\$8,075,037	\$7,731,710

<u>EXPENDITURES</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
Personal Services	\$518,577	\$550,573	\$691,292	\$683,792	\$663,287
Operating Expenses	\$56,247	\$56,170	\$65,495	\$65,949	\$75,535
Capital Outlay	\$0	\$9,014	\$0	\$1,800	\$3,800
TOTAL EXPENDITURES	\$574,824	\$615,757	\$756,787	\$751,541	\$742,622

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

City Clerk - 1210

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

TOTAL AUTHORIZED PERSONNEL

6	6	7	6.5
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NON - EMPLOYEE:

Commission - 1100

Commissioners	5	5	5	5
Mayor	1	1	1	1

Boards - 1110

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

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

CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 BUDGET

Executive - All Divisions - Summary

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
51110	Mayor's Expense	\$14,400	\$14,400	\$14,400	\$14,400	\$14,400
51111	Commission Expense	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
51210	Regular Salaries	\$317,124	\$325,945	\$430,867	\$423,367	\$434,557
51214	Overtime Salaries	\$6,042	\$6,762	\$6,178	\$6,178	\$4,931
51330	Planning and Zoning Board	\$600	\$0	\$0	\$0	\$0
51340	Board of Adjustments	\$225	\$0	\$0	\$0	\$0
51360	Code Enforcement Board	\$1,825	\$0	\$0	\$0	\$0
51370	B.O.W.S. Board	\$375	\$0	\$0	\$0	\$0
51380	Pension Board of Trustees	\$600	\$0	\$0	\$0	\$0
51390	Districting Commission	\$50	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$24,804	\$29,519	\$39,465	\$39,465	\$39,699
52310	Health/Life Insurance/Dis Ins	\$21,955	\$31,542	\$47,646	\$47,646	\$46,429
52320	Workers' Comp. Insurance	\$731	\$821	\$826	\$826	\$838
52330	Pension Expense - DB	\$69,846	\$81,584	\$91,910	\$91,910	\$49,811
52336	Pension Expense - DC	\$0	\$0	\$0	\$0	\$12,622
	Total Payroll	\$518,577	\$550,573	\$691,292	\$683,792	\$663,287
53113	Records Management Services	\$545	\$665	\$0	\$800	\$1,000
53120	Codification	\$3,669	\$5,212	\$3,000	\$3,000	\$10,000
53140	Pre-Employment/Physicals	\$0	\$0	\$80	\$160	\$80
54010	Travel & Per Diem	\$8,250	\$4,563	\$7,150	\$6,550	\$11,400
54020	Auto Allowance	\$3,600	\$3,738	\$3,600	\$3,600	\$3,600
54110	Telephone	\$4,344	\$5,002	\$5,650	\$5,650	\$6,910
54210	Postage	\$622	\$381	\$1,350	\$1,350	\$1,150
54630	Repair & Maintenance - Equipment	\$0	\$0	\$200	\$200	\$200
54710	Election Printing	\$0	\$0	\$1,000	\$1,000	\$1,000
54730	Printing Expense	\$270	\$954	\$950	\$950	\$750
54731	Publications (previously #58200)	\$3,838	\$880	\$4,000	\$4,000	\$3,500
54800	Promotional Activities	\$3,539	\$5,585	\$6,500	\$7,679	\$6,100
54920	Legal Advertising	\$1,933	\$1,870	\$1,200	\$1,200	\$900
54950	Recording Fees	\$76	\$297	\$400	\$1,475	\$1,000
55110	Office Supplies	\$741	\$1,389	\$1,800	\$1,720	\$1,400
55120	Computer Supplies	\$461	\$779	\$900	\$900	\$700
55230	Operating Supplies	\$1,041	\$1,109	\$2,145	\$1,145	\$1,700
55270	Small Tools & Equipment	\$621	\$853	\$1,100	\$1,100	\$1,000
55278	Software	\$258	\$197	\$700	\$700	\$450
55410	Subscriptions	\$265	\$296	\$170	\$170	\$120
55411	Dues & Registrations	\$13,371	\$13,989	\$13,350	\$12,548	\$11,850
55430	Employee Development	\$1,999	\$135	\$1,250	\$1,052	\$1,725
55431	Employee Education Incentive	\$755	\$928	\$1,500	\$1,500	\$1,500
58300	Other Grants & Aids - Econ Dev	\$6,049	\$7,348	\$7,500	\$7,500	\$7,500
	Total Operating	\$56,247	\$56,170	\$65,495	\$65,949	\$75,535
64200	Data Processing Equipment	\$0	\$9,014	\$0	\$1,800	\$3,800
	Total Capital	\$0	\$9,014	\$0	\$1,800	\$3,800
	TOTAL EXECUTIVE BUDGET	\$574,824	\$615,757	\$756,787	\$751,541	\$742,622

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
51110	Mayor's Expense	\$14,400	\$14,400	\$14,400	\$14,400	\$14,400
51111	Commission Expense	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000
52110	F.I.C.A. Taxes-City Portion	\$1,460	\$5,904	\$5,839	\$5,839	\$5,839
52320	Workers' Comp. Insurance	\$40	\$150	\$122	\$122	\$123
	Total Payroll	\$75,900	\$80,454	\$80,361	\$80,361	\$80,362
54010	Travel & Per Diem	\$5,751	\$4,467	\$4,500	\$4,500	\$4,200
54110	Telephone	\$1,923	\$2,773	\$2,700	\$2,700	\$2,880
54730	Printing Expense	\$75	\$483	\$350	\$350	\$250
54731	Publications (see below)	\$3,838	\$880	\$4,000	\$4,000	\$3,500
54800	XXXXX Promotion (see below)	\$3,539	\$5,585	\$6,500	\$7,679	\$6,100
55230	Operating Supplies	\$230	\$625	\$400	\$400	\$400
55270	Small Tools & Equipment	\$0	\$92	\$400	\$400	\$300
55411	Dues & Registrations (see below)	\$8,736	\$10,672	\$9,300	\$9,300	\$9,000
58300	Other Grants & Aids - Econ Dev (see below)	\$6,049	\$7,348	\$7,500	\$7,500	\$7,500
	Total Operating	\$30,141	\$32,925	\$35,650	\$36,829	\$34,130
64200	Data Processing Equipment	\$0	\$7,105	\$0	\$0	\$1,200
	Total Capital	\$0	\$7,105	\$0	\$0	\$1,200
	TOTAL BUDGET	\$106,041	\$120,484	\$116,011	\$117,190	\$115,692

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
Leadership Seminole (0)	\$0
2013 Florida League of Cities Annual Conference (6)	\$3,000
State of the County	\$600
	<u>\$9,000</u>

Promotion:

Appreciation Dinner (Boards & Committees)	11002	\$2,600
	Intergovernmental 11001	\$2,000
	Flowers/Remembrance 11006	\$1,000
	General	\$500
		<u>\$6,100</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>

Data Processing Equipment:

Desktop computer (1)	\$1,200
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CITY OF WINTER SPRINGS
 FISCAL YEAR 2012-2013 BUDGET

Executive - Boards - 1110

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

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
51330	Planning and Zoning Board	\$600	\$0	\$0	\$0	\$0
51340	Board of Adjustments	\$225	\$0	\$0	\$0	\$0
51360	Code Enforcement Board	\$1,825	\$0	\$0	\$0	\$0
51370	B.O.W.S. Board	\$375	\$0	\$0	\$0	\$0
51380	Pension Board of Trustees	\$600	\$0	\$0	\$0	\$0
51390	Districting Commission	\$50	\$0	\$0	\$0	\$0
	Total Payroll	\$3,675	\$0	\$0	\$0	\$0
55230	Operating Supplies	\$38	\$207	\$0	\$0	\$0
	Total Operating	\$38	\$207	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL BUDGET	\$3,713	\$207	\$0	\$0	\$0

CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 BUDGET

Executive - City Manager - 1200

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
51210	Regular Salaries	\$167,325	\$172,770	\$247,757	\$240,257	\$274,457
51214	Overtime Salaries	\$725	\$2,091	\$1,831	\$1,831	\$1,831
52110	F.I.C.A. Taxes-City Portion	\$11,488	\$11,551	\$19,213	\$19,213	\$21,302
52310	Health/Life Insurance/Dis Ins	\$7,073	\$13,829	\$22,399	\$22,399	\$18,756
52320	Workers' Comp. Insurance	\$362	\$356	\$402	\$402	\$450
52330	Pension Expense - DB	\$38,060	\$43,293	\$52,515	\$52,515	\$33,289
52336	Pension Expense - DC	\$0	\$0	\$0	\$0	\$7,650
	Total Payroll	\$225,033	\$243,890	\$344,117	\$336,617	\$357,735
53140	Pre-Employment/Physicals	\$0	\$0	\$80	\$80	\$80
54010	Travel & Per Diem	\$868	\$0	\$1,000	\$1,000	\$6,000
54020	Auto Allowance	\$3,600	\$3,738	\$3,600	\$3,600	\$3,600
54110	Telephone	\$1,353	\$1,269	\$1,750	\$1,750	\$2,830
54210	Postage	\$59	\$33	\$150	\$150	\$150
54630	Repair & Maintenance - Equipment	\$0	\$0	\$100	\$100	\$100
54730	Printing Expense	\$59	\$219	\$200	\$200	\$200
55110	Office Supplies	\$71	\$534	\$400	\$400	\$400
55120	Computer Supplies	\$263	\$172	\$400	\$400	\$400
55230	Operating Supplies	\$0	\$0	\$300	\$300	\$300
55270	Small Tools & Equipment	\$264	\$761	\$300	\$300	\$300
55278	Software	\$258	\$0	\$300	\$300	\$300
55410	Subscriptions	\$0	\$0	\$20	\$20	\$20
55411	Dues & Registrations	\$1,851	\$1,915	\$1,850	\$2,048	\$1,850
55430	Employee Development	\$1,999	\$135	\$1,000	\$802	\$1,500
55431	Employee Education Incentive	\$755	\$928	\$1,500	\$1,500	\$1,500
	Total Operating	\$11,400	\$9,704	\$12,950	\$12,950	\$19,530
64200	Data Processing Equipment	\$0	\$1,069	\$0	\$0	\$0
	Total Capital	\$0	\$1,069	\$0	\$0	\$0
	TOTAL BUDGET	\$236,433	\$254,663	\$357,067	\$349,567	\$377,265

**CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 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 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
51210	Regular Salaries	\$149,799	\$153,175	\$183,110	\$183,110	\$160,100
51214	Overtime Salaries (for board clerks)	\$5,317	\$4,671	\$4,347	\$4,347	\$3,100
52110	F.I.C.A. Taxes-City Portion	\$11,856	\$12,064	\$14,413	\$14,413	\$12,558
52310	Health/Life Insurance	\$14,882	\$17,713	\$25,247	\$25,247	\$27,673
52320	Workers' Comp. Insurance	\$329	\$315	\$302	\$302	\$265
52330	Pension Expense - DB	\$31,786	\$38,291	\$39,395	\$39,395	\$16,522
52336	Pension Expense - DC	\$0	\$0	\$0	\$0	\$4,972
	Total Payroll	\$213,969	\$226,229	\$266,814	\$266,814	\$225,190
53113	Records Management Services	\$545	\$665	\$0	\$800	\$1,000
53120	Codification	\$3,669	\$5,212	\$3,000	\$3,000	\$10,000
54010	Travel & Per Diem	\$1,631	\$96	\$1,650	\$1,050	\$1,200
54110	Telephone	\$1,068	\$960	\$1,200	\$1,200	\$1,200
54210	Postage	\$563	\$348	\$1,200	\$1,200	\$1,000
54630	Repair & Maintenance - Equipment	\$0	\$0	\$100	\$100	\$100
54710	Election Printing	\$0	\$0	\$1,000	\$1,000	\$1,000
54730	Printing Expense	\$136	\$252	\$400	\$400	\$300
54920	Legal Advertising	\$1,933	\$1,870	\$1,200	\$1,200	\$900
54950	Recording Fees	\$76	\$297	\$400	\$1,475	\$1,000
55110	Office Supplies	\$670	\$855	\$1,400	\$1,320	\$1,000
55120	Computer Supplies	\$198	\$607	\$500	\$500	\$300
55230	Operating Supplies	\$773	\$277	\$1,445	\$445	\$1,000
55270	Small Tools & Equipment	\$357	\$0	\$400	\$400	\$400
55278	Software	\$0	\$197	\$400	\$400	\$150
55410	Subscriptions	\$265	\$296	\$150	\$150	\$100
55411	Dues & Registrations	\$2,784	\$1,402	\$2,200	\$1,200	\$1,000
55430	Employee Development	\$0	\$0	\$250	\$250	\$225
	Total Operating	\$14,668	\$13,334	\$16,895	\$16,170	\$21,875
64200	Data Processing Equipment	\$0	\$840	\$0	\$1,800	\$2,600
	Total Capital	\$0	\$840	\$0	\$1,800	\$2,600
	TOTAL BUDGET	\$228,637	\$240,403	\$283,709	\$284,784	\$249,665

Dues & Registrations 55411:

IIMC (Clerk certification)	\$200
FACC (Clerk certification)	\$200
FRMA	\$200
Notary (2 new employees)	\$400
	<u>\$1,000</u>

Data Processing Equipment:

Desktop computer (2)	\$2,600
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<u>EXPENDITURES</u>	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$402,844	\$481,075	\$574,303	\$579,604	\$756,985
Transfers	\$28,100	\$1,111,000	\$1,144,000	\$1,144,000	\$1,106,000
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$430,944	\$1,592,075	\$1,718,303	\$1,723,604	\$1,862,985

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
53111	Legal Services - General	\$214,084	\$214,508	\$215,000	\$215,000	\$215,000
53117	Legal Services - Labor	\$0	\$0	\$1,000	\$1,000	\$1,000
53118	Legal Services - Litigation	\$16,902	\$26,501	\$40,000	\$40,000	\$25,000
53119	Legal/Actuarial/Consulting - Pension	\$0	\$0	\$5,000	\$5,000	\$0
53130	Trustee Fees	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
53180	Consulting Services	\$0	\$106,787	\$12,000	\$19,500	\$15,000
53180	Consulting - Economic Development	\$98,024	\$0	\$0	\$0	\$0
53410	Billing Services Cost - Ad Valorem	\$662	\$681	\$700	\$700	\$700
53411	Bank Service Charges	\$5,665	\$5,500	\$6,100	\$6,100	\$6,000
54210	Postage	\$3,017	\$0	\$0	\$0	\$0
54451	Trail Lease Costs	\$300	\$300	\$300	\$300	\$300
55201	US 17-92 Tax Payment	\$61,315	\$50,798	\$43,203	\$43,203	\$47,185
56910	Contingencies	\$0	\$0	\$25,000	\$22,801	\$25,000
56910	Contingencies - Bonus	\$0	\$0	\$0	\$0	\$195,800
56910	Contingencies - Sick leave buy-back	\$0	\$0	\$150,000	\$150,000	\$150,000
58300	Other Grants & Aids - Economic Development	\$0	\$75,000	\$75,000	\$75,000	\$75,000
	Total Operating	\$402,844	\$481,075	\$574,303	\$579,604	\$756,985
58125	Transfer to Other Funds (CW Debt Svc)	\$28,100	\$44,000	\$55,500	\$55,500	\$27,000
58140	Transfer to #206 - Debt Service	\$0	\$876,000	\$894,200	\$894,200	\$885,000
58140	Transfer to #215 - Debt Service	\$0	\$191,000	\$194,300	\$194,300	\$194,000
	Total Transfers	\$28,100	\$1,111,000	\$1,144,000	\$1,144,000	\$1,106,000
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL GENERAL GOVERNMENT BUDGET	\$430,944	\$1,592,075	\$1,718,303	\$1,723,604	\$1,862,985

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
53111	Legal Services - General	\$214,084	\$214,508	\$215,000	\$215,000	\$215,000
53117	Legal Services - Labor	\$0	\$0	\$1,000	\$1,000	\$1,000
53118	Legal Services - Litigation	\$16,902	\$26,501	\$40,000	\$40,000	\$25,000
53119	Legal/Actuarial/Consulting	\$0	\$0	\$5,000	\$5,000	\$0
	Total Operating	\$230,986	\$241,009	\$261,000	\$261,000	\$241,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL BUDGET	\$230,986	\$241,009	\$261,000	\$261,000	\$241,000

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
53130	Trustee Fees	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
53180	Consulting Services	\$0	\$106,787	\$12,000	\$19,500	\$15,000
53180	Consulting - Economic Development	\$98,024	\$0	\$0	\$0	\$0
53199	Legislative Services	\$0	\$0	\$0	\$0	\$0
53410	Billing Services Cost - Ad Valorem	\$662	\$681	\$700	\$700	\$700
53411	Bank Service Charges	\$5,665	\$5,500	\$6,100	\$6,100	\$6,000
54210	Postage	\$3,017	\$0	\$0	\$0	\$0
54451	Trail Lease Costs	\$300	\$300	\$300	\$300	\$300
54800	Promotion - Concert Series	\$1,875	\$0	\$0	\$0	\$0
55201	US 17-92 Tax Payment	\$61,315	\$50,798	\$43,203	\$43,203	\$47,185
56910	Contingencies	\$0	\$0	\$25,000	\$22,801	\$25,000
56910	Contingencies - Bonus	\$0	\$0	\$0	\$0	\$195,800
56910	Contingencies ¹ - Sick leave buy-back	\$0	\$0	\$150,000	\$150,000	\$150,000
58300	Other Grants/Aids-Econ Dev (UCF)	\$0	\$75,000	\$75,000	\$75,000	\$75,000
	Total Operating	\$171,858	\$240,066	\$313,303	\$318,604	\$515,985
58125	Transfer to Other Funds (CW Debt Svc)	\$28,100	\$44,000	\$55,500	\$55,500	\$27,000
58140	Transfer to #206 - Debt Service	\$0	\$876,000	\$894,200	\$894,200	\$885,000
58140	Transfer to #215 - Debt Service	\$0	\$191,000	\$194,300	\$194,300	\$194,000
	Total Transfers	\$28,100	\$1,111,000	\$1,144,000	\$1,144,000	\$1,106,000
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL BUDGET	\$199,958	\$1,351,066	\$1,457,303	\$1,462,604	\$1,621,985

¹ 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.

CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 BUDGET

Finance & Administrative Services - All Divisions - Overview

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

<u>EXPENDITURES</u>	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
Personal Services	\$954,630	\$903,705	\$964,335	\$964,335	\$943,558
Operating Supplies	\$757,501	\$740,384	\$793,525	\$793,525	\$798,360
Capital Outlay	\$16,090	\$15,040	\$0	\$0	\$4,800
TOTAL EXPENDITURES	\$1,728,221	\$1,659,129	\$1,757,860	\$1,757,860	\$1,746,718

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% to 1360)	2	2	2.50		2.50
Accountant (PT)	-	-	-		0.25
Accounts Payable Clerk (PT)	1	1	1.23		1.23
Accounts Payable Supervisor	1	1	-		-
Management & Budget Analyst (25% to 1360)	1	1	1		0.75
Purchasing Coordinator (moved from Gen Svc in FY 09)	1	1	-		-
Controller	1	1	1		1
Total	8	8	6.73		6.73

Human Resources - 1310

HR Coordinator	1	1	-		-
HR Specialist	-	-	1		1
Total	1	1	1		1

Utility Billing - 1360

Utility Services Manager	1	1	1		1
Customer Service Rep (FT)	2	2	1		1
Customer Service Rep (PT)	-	-	0.56		4.40
Data Entry Clerk	1	1	-		-
Revenue Officer	1	1	1		1
Operator	-	-	1		-
Accountant (50% to 1300)	1	1	0.50		0.50
Management & Budget Analyst (75% to 1300)	-	-	-		0.25
Utility Billing Specialist	2	2	3		0.85
Total	8	8	8.06		9.00

TOTAL AUTHORIZED PERSONNEL	17	17	15.79		16.73
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**CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 BUDGET**

Finance & Administrative Services - All Divisions - Summary

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

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
51210	Regular Salaries	\$696,803	\$650,555	\$694,452	\$696,952	\$726,563
51214	Overtime Salaries	\$2,123	\$5,192	\$6,950	\$6,950	\$4,446
52110	F.I.C.A. Taxes-City Portion	\$52,250	\$48,900	\$53,730	\$53,930	\$55,995
52310	Health/Life Insurance/Dis Ins	\$59,464	\$48,521	\$71,350	\$71,350	\$61,162
52320	Workers' Comp. Insurance	\$1,492	\$1,288	\$1,125	\$1,125	\$1,181
52330	Pension Expense - DB	\$142,498	\$149,249	\$136,728	\$134,028	\$88,542
52336	Pension Expense - DC	\$0	\$0	\$0	\$0	\$5,669
	Total Payroll	\$954,630	\$903,705	\$964,335	\$964,335	\$943,558
52510	Unemployment Compensation	\$45,995	\$30,149	\$90,000	\$90,000	\$28,000
53112	Financial Advisor	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500
53140	Pre-Employment/Physicals	\$406	\$447	\$190	\$771	\$180
53180	Consultant Services	\$9,460	\$4,000	\$1,500	\$4,107	\$1,500
53186	Outside Services - Temp Serv.	\$19,647	\$28,403	\$0	\$0	\$0
53188	Contract Services	\$156,844	\$161,226	\$162,200	\$162,200	\$171,000
53210	Audit Services	\$60,070	\$44,500	\$46,500	\$44,565	\$45,000
53410	Contractual Service Costs	\$1,260	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$802	\$1,125	\$1,150	\$1,083	\$1,150
54110	Telephone	\$1,617	\$1,428	\$1,850	\$1,850	\$1,800
54210	Postage	\$65,134	\$63,661	\$72,750	\$70,143	\$68,600
54501	Collection Services	\$0	\$2,042	\$2,000	\$2,000	\$2,400
54510	General Insurance	\$302,445	\$300,318	\$298,000	\$298,000	\$365,000
54511	General Insurance Settlements	\$34,551	\$39,637	\$42,000	\$42,000	\$40,000
54630	Repair & Maintenance - Equip	\$155	\$51	\$750	\$750	\$450
54632	Software Maintenance & License	\$2,372	\$5,385	\$2,600	\$4,756	\$4,000
54633	Maint. Agree & Contracts	\$7,532	\$6,095	\$8,365	\$7,165	\$7,830
54730	Printing Expense	\$5,568	\$4,915	\$7,600	\$7,665	\$6,800
54810	Employee Relations	\$9,659	\$13,433	\$13,500	\$12,965	\$11,500
54920	Legal Advertising	\$542	\$851	\$600	\$600	\$650
54950	Recording Fees	(\$10)	\$10	\$60	\$60	\$1,200
55110	Office Supplies	\$2,954	\$3,485	\$3,800	\$3,461	\$3,350
55120	Computer Supplies	\$3,531	\$3,307	\$4,500	\$4,500	\$4,050
55230	Operating Supplies	\$781	\$1,040	\$1,450	\$1,450	\$1,475
55270	Small Tools & Equipment	\$1,134	\$1,789	\$1,050	\$2,959	\$3,400
55278	New Software-Systems	\$0	\$793	\$900	\$900	\$850
55411	Dues & Registrations	\$1,533	\$1,444	\$1,810	\$2,210	\$2,125
55430	Employee Development	\$6,019	\$3,350	\$9,400	\$8,365	\$8,550
55431	Employee Educational Incentive	\$0	\$0	\$1,500	\$1,500	\$0
	Total Operating	\$757,501	\$740,384	\$793,525	\$793,525	\$798,360
64000	Equipment-General	\$3,309	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$5,281	\$1,872	\$0	\$0	\$4,800
68100	Intangibles	\$7,500	\$13,168	\$0	\$0	\$0
	Total Capital	\$16,090	\$15,040	\$0	\$0	\$4,800
	TOTAL FINANCE/ADMIN SVCS BUDGET	\$1,728,221	\$1,659,129	\$1,757,860	\$1,757,860	\$1,746,718

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
51210	Regular Salaries	\$326,401	\$336,671	\$368,848	\$368,848	\$370,470
51214	Overtime Salaries	\$1,222	\$4,008	\$2,927	\$2,927	\$2,451
52110	F.I.C.A. Taxes-City Portion	\$23,977	\$24,988	\$28,514	\$28,514	\$28,601
52310	Health/Life Insurance/Dis Ins	\$33,983	\$33,846	\$45,580	\$45,580	\$40,648
52320	Workers' Comp. Insurance	\$702	\$663	\$597	\$597	\$604
52330	Pension Expense - DB	\$60,400	\$78,162	\$70,859	\$70,859	\$47,273
52336	Pension Expense - DC	\$0	\$0	\$0	\$0	\$3,959
	Total Payroll	\$446,685	\$478,338	\$517,325	\$517,325	\$494,006
53112	Financial Advisor	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500
53140	Pre-Employment/Physicals	\$173	\$274	\$90	\$157	\$90
53180	Consultant Services	\$4,460	\$1,500	\$1,500	\$1,500	\$1,500
53186	Outside Services - Temp Serv.	\$14,890	\$20,833	\$0	\$0	\$0
53210	Audit Services	\$38,220	\$22,250	\$20,750	\$20,750	\$20,000
53410	Contractual Service Costs	\$1,260	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$687	\$875	\$1,000	\$933	\$1,000
54110	Telephone	\$876	\$1,086	\$1,300	\$1,300	\$1,300
54210	Postage	\$2,077	\$2,255	\$2,500	\$2,500	\$2,500
54630	Repair & Maintenance - Equip	\$155	\$0	\$500	\$500	\$200
54632	Software Maintenance & License	\$1,091	\$1,712	\$800	\$800	\$1,800
54633	Maint. Agree & Contracts	\$1,772	\$0	\$0	\$0	\$0
54730	Printing Expense	\$1,409	\$1,361	\$1,800	\$1,800	\$1,500
54920	Legal Advertising	\$542	\$676	\$600	\$600	\$650
55110	Office Supplies	\$1,418	\$668	\$1,750	\$1,750	\$1,200
55120	Computer Supplies	\$628	\$1,025	\$1,400	\$1,400	\$1,200
55230	Operating Supplies	\$546	\$536	\$900	\$900	\$750
55270	Small Tools & Equipment	\$950	\$1,258	\$500	\$500	\$1,500
55278	New Software-Systems	\$0	\$675	\$750	\$750	\$750
55411	Dues & Registrations	\$1,369	\$1,444	\$1,660	\$1,660	\$1,575
55430	Employee Development	\$4,199	\$1,987	\$3,650	\$3,650	\$2,550
55431	Employee Educational Incentive	\$0	\$0	\$1,500	\$1,500	\$0
	Total Operating	\$94,222	\$77,915	\$60,450	\$60,450	\$57,565
64200	Data Processing Equipment	\$0	\$1,872	\$0	\$0	\$2,400
68100	Intangibles	\$7,500	\$3,543	\$0	\$0	\$0
	Total Capital	\$7,500	\$5,415	\$0	\$0	\$2,400
	TOTAL BUDGET	\$548,407	\$561,668	\$577,775	\$577,775	\$553,971

Data Processing Equipment:

Desktop computers (2) \$2,400

**CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 BUDGET**

Finance & Admin Svcs - Human Resources - 1310

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

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
51210	Regular Salaries	\$62,910	\$70,021	\$35,700	\$38,200	\$39,984
51214	Overtime Salaries	\$452	\$83	\$893	\$893	\$0
52110	F.I.C.A. Taxes-City Portion	\$4,810	\$5,302	\$2,799	\$2,999	\$3,059
52310	Health/Life Insurance/Dis Ins	\$5,458	\$4,806	\$6,249	\$6,249	\$7,180
52320	Workers' Comp. Insurance	\$134	\$140	\$59	\$59	\$65
52330	Pension Expense - DB	\$14,014	\$15,454	\$7,648	\$4,948	\$7,637
	Total Payroll	\$87,778	\$95,806	\$53,348	\$53,348	\$57,925
53140	Pre-Employment/Physicals	\$233	\$138	\$100	\$100	\$0
53186	Outside Services - Temp Serv.	\$0	\$510	\$0	\$0	\$0
54110	Telephone	\$138	\$0	\$50	\$50	\$0
54210	Postage	\$182	\$95	\$250	\$250	\$100
54730	Printing Expense	\$0	\$0	\$0	\$65	\$300
54810	Employee Relations	\$9,659	\$13,433	\$13,500	\$12,965	\$11,500
55110	Office Supplies	\$0	\$333	\$50	\$120	\$150
55120	Computer Supplies	\$0	\$0	\$100	\$100	\$50
55230	Operating Supplies	\$0	\$0	\$50	\$50	\$225
55270	Small Tools & Equipment	\$0	\$0	\$50	\$50	\$300
55278	New Software-Systems	\$0	\$118	\$150	\$150	\$100
55411	Dues & Registrations	\$0	\$0	\$0	\$400	\$400
55430	Employee Development	\$0	\$264	\$4,250	\$4,250	\$4,500
	Total Operating	\$10,212	\$14,891	\$18,550	\$18,550	\$17,625
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL BUDGET	\$97,990	\$110,697	\$71,898	\$71,898	\$75,550

Employee Relations:

Recognition Awards	\$5,500
Holiday gifts	\$6,000
	<u>\$11,500</u>

Employee Development:

Customer Service Training	\$3,000
Supervisor Training	\$1,500
	<u>\$4,500</u>

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

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
51210	Regular Salaries	\$42,421	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$0	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$3,243	\$0	\$0	\$0	\$0
52310	Health/Life Insurance/Dis Ins	\$3,158	\$0	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$96	\$0	\$0	\$0	\$0
52330	Pension Expense - DB	\$9,459	\$0	\$0	\$0	\$0
	Total Payroll	\$58,377	\$0	\$0	\$0	\$0
54110	Telephone	\$190	\$0	\$0	\$0	\$0
55110	Office Supplies	\$48	\$0	\$0	\$0	\$0
55120	Computer Supplies	\$380	\$0	\$0	\$0	\$0
55411	Dues & Registrations	\$35	\$0	\$0	\$0	\$0
	Total Operating	\$653	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL BUDGET	\$59,030	\$0	\$0	\$0	\$0

CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 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 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
51210	Regular Salaries	\$265,071	\$243,863	\$289,904	\$289,904	\$316,109
51214	Overtime Salaries	\$449	\$1,101	\$3,130	\$3,130	\$1,995
52110	F.I.C.A. Taxes-City Portion	\$20,220	\$18,610	\$22,417	\$22,417	\$24,335
52310	Health/Life Insurance	\$16,865	\$9,869	\$19,521	\$19,521	\$13,334
52320	Workers' Comp. Insurance	\$560	\$485	\$469	\$469	\$512
52330	Pension Expense - DB	\$58,625	\$55,633	\$58,221	\$58,221	\$33,632
52336	Pension Expense - DC	\$0	\$0	\$0	\$0	\$1,710
	Total Payroll	\$361,790	\$329,561	\$393,662	\$393,662	\$391,627
53140	Pre-Employment/Physicals	\$0	\$35	\$0	\$514	\$90
53180	Consulting	\$5,000	\$2,500	\$0	\$2,607	\$0
53186	Outside Serv.-Temp Services	\$4,757	\$7,060	\$0	\$0	\$0
53188	Contract Services	\$156,844	\$161,226	\$162,200	\$162,200	\$171,000
53210	Audit Services	\$21,850	\$22,250	\$25,750	\$23,815	\$25,000
54010	Travel & Per Diem	\$115	\$250	\$150	\$150	\$150
54110	Telephone	\$413	\$342	\$500	\$500	\$500
54210	Postage	\$62,875	\$61,311	\$70,000	\$67,393	\$66,000
54501	Collection Services	\$0	\$2,042	\$2,000	\$2,000	\$2,400
54510	General Insurance	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
54630	Repair & Maintenance - Equipment	\$0	\$51	\$250	\$250	\$250
54632	Software Maintenance & License	\$1,281	\$3,673	\$1,800	\$3,956	\$2,200
54633	Maint Agree & Contracts	\$5,760	\$6,095	\$8,365	\$7,165	\$7,830
54730	Printing Expense	\$4,159	\$3,554	\$5,800	\$5,800	\$5,000
54920	Legal Advertising	\$0	\$175	\$0	\$0	\$0
54950	Recording Fees	(\$10)	\$10	\$60	\$60	\$1,200
55110	Office Supplies	\$1,488	\$2,484	\$2,000	\$1,591	\$2,000
55120	Computer Supplies	\$2,523	\$2,282	\$3,000	\$3,000	\$2,800
55230	Operating Supplies	\$235	\$504	\$500	\$500	\$500
55270	Small Tools & Equipment	\$184	\$531	\$500	\$2,409	\$1,600
55411	Dues & Registrations	\$129	\$0	\$150	\$150	\$150
55430	Employee Development	\$1,820	\$1,099	\$1,500	\$465	\$1,500
	Total Operating	\$284,423	\$292,474	\$299,525	\$299,525	\$305,170
64000	Equipment-General	\$3,309	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$5,281	\$0	\$0	\$0	\$2,400
68100	Intangibles	\$0	\$9,625	\$0	\$0	\$0
	Total Capital	\$8,590	\$9,625	\$0	\$0	\$2,400
	TOTAL BUDGET	\$654,803	\$631,660	\$693,187	\$693,187	\$699,197

Data Processing Equipment:

Desktop computer (2) \$2,400

CITY OF WINTER SPRINGS
 FISCAL YEAR 2012-2013 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 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
52510	Unemployment Compensation	\$45,995	\$30,149	\$90,000	\$90,000	\$28,000
54510	General Insurance	\$287,445	\$285,318	\$283,000	\$283,000	\$350,000
54511	General Insurance Settlements	\$34,551	\$39,637	\$42,000	\$42,000	\$40,000
	Total Operating	\$367,991	\$355,104	\$415,000	\$415,000	\$418,000
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL BUDGET	\$367,991	\$355,104	\$415,000	\$415,000	\$418,000

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

<u>EXPENDITURES</u>	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
Personal Services	\$725,797	\$749,006	\$612,350	\$612,350	\$593,191
Operating Expenses	\$342,084	\$328,776	\$296,461	\$278,894	\$266,217
Transfers	\$0	\$0	\$0	\$53,692	\$0
Capital Outlay	\$42,001	\$45,230	\$5,800	\$22,811	\$16,450
TOTAL EXPENDITURES	\$1,109,882	\$1,123,012	\$914,611	\$967,747	\$875,858
<u>AUTHORIZED PERSONNEL</u> (in Full-Time Equivalent Units - FTEs)					
<u>General - 1340</u>					
IS Director	1	1	1		1
IT Coordinator & Security Administrator	-	1	1		1
Multi-Media Technician	1	1	1		1
Network Administrator	1	1	1		1
Operator (relocated to 1360)	1	1	-		-
Project & Application Support	1	1	1		1
Projects Clerk	-	1	1		1
Systems Administrator	1	1	1		1
Total	6	8	7		7
<u>Special Projects - 1341</u> (absorbed by 1340 in FY 2011)					
IT Coordinator & Security Administrator	1	-	-		-
Projects Clerk	1	-	-		-
Total	2	0	0		0
<u>Records Management - 1342</u> (division eliminated in FY 2012)					
Imaging Clerk (temporary position)	1	1	-		-
City Clerk Assistant (transferred to Clerk's Dep't in FY 2012)	1	1	-		-
	2	2	0		0
<u>Kiva/GIS - 1343</u>					
System Analyst/Kiva Administrator	1	1	1		1
TOTAL AUTHORIZED PERSONNEL	11	11	8		8

**CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 BUDGET**

Information Services - All Divisions - Summary

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

Account Number	Description of Expenditure	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
51210	Regular Salaries	\$505,930	\$518,780	\$428,524	\$428,524	\$418,809
51214	Overtime Salaries	\$11,313	\$11,471	\$8,356	\$8,356	\$7,936
52110	F.I.C.A. Taxes-City Portion	\$38,099	\$39,326	\$33,495	\$33,495	\$32,719
52310	Health/Life Insurance	\$59,865	\$57,110	\$50,022	\$50,022	\$60,256
52320	Workers' Comp. Insurance	\$1,084	\$1,056	\$701	\$701	\$691
52330	Pension Expense - DB	\$109,506	\$121,263	\$91,252	\$91,252	\$67,137
52336	Pension Expense - DC	\$0	\$0	\$0	\$0	\$5,643
	Total Payroll	\$725,797	\$749,006	\$612,350	\$612,350	\$593,191
53140	Pre-Employment/Physicals	\$70	\$0	\$0	\$79	\$0
53180	Consulting Services	\$5,394	\$562	\$0	\$0	\$0
53186	Outside Services	\$6,435	\$7,956	\$0	\$0	\$0
54010	Travel & Per Diem	\$721	\$496	\$450	\$450	\$450
54110	Telephone	\$30,991	\$24,783	\$17,661	\$25,141	\$26,036
54210	Postage	\$35	\$51	\$30	\$30	\$50
54630	Rep. & Maint.-Equipment	\$110	\$0	\$0	\$93	\$0
54633	Maint Agree & Contracts	\$263,140	\$266,877	\$230,250	\$202,191	\$210,763
54634	Web Site Maint & Dev	\$4,645	\$4,668	\$4,300	\$4,300	\$4,258
54639	Network Dev & Tech Support	\$707	\$0	\$0	\$0	\$0
54661	Repair & Maint - City Hall	\$253	\$140	\$0	\$0	\$1,500
54720	Fax & Copy - Supplies and Lease	\$8,079	\$9,206	\$10,000	\$10,000	\$10,000
54730	Printing	\$27	\$0	\$0	\$0	\$0
54920	Legal Advertising	\$0	\$129	\$0	\$0	\$0
55110	Office Supplies	\$4,626	\$4,851	\$5,400	\$5,300	\$5,400
55120	Computer/Printer/Fax Supplies	\$4,948	\$4,257	\$4,600	\$4,500	\$4,600
55230	Operating Supplies	\$762	\$112	\$500	\$600	\$500
55270	Small Tools & Equipment	\$746	\$1,037	\$3,770	\$7,612	\$0
55275	Communications Cable	\$19	\$0	\$0	\$0	\$0
55278	New Software	\$4,529	\$674	\$1,300	\$1,595	\$0
55410	Subscriptions	\$1,249	\$1,238	\$0	\$0	\$0
55411	Dues & Registrations	\$584	\$1,335	\$600	\$600	\$1,160
55430	Employee Development	\$3,561	\$404	\$17,600	\$16,403	\$1,500
55431	Employee Education Incentive	\$453	\$0	\$0	\$0	\$0
	Total Operating	\$342,084	\$328,776	\$296,461	\$278,894	\$266,217
	Total Transfers	\$0	\$0	\$0	\$53,692	\$0
64200	Data Processing Equipment	\$23,562	\$32,209	\$5,800	\$19,751	\$14,000
68100	Intangible (Software)	\$18,439	\$13,021	\$0	\$3,060	\$2,450
	Total Capital	\$42,001	\$45,230	\$5,800	\$22,811	\$16,450
	TOTAL INFORMATION SERVICES BUDGET	\$1,109,882	\$1,123,012	\$914,611	\$967,747	\$875,858

CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 BUDGET

Information Services - General - 1340

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

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
51210	Regular Salaries	\$255,390	\$390,997	\$362,226	\$362,226	\$353,811
51214	Overtime Salaries	\$9,390	\$11,424	\$8,356	\$8,356	\$7,936
52110	F.I.C.A. Taxes-City Portion	\$19,893	\$29,681	\$28,423	\$28,423	\$27,747
52310	Health/Life Insurance	\$28,914	\$46,270	\$43,582	\$43,582	\$52,920
52320	Workers' Comp. Insurance	\$555	\$802	\$595	\$595	\$586
52330	Pension Expense - DB	\$58,654	\$97,504	\$77,668	\$77,668	\$54,722
52336	Pension Expense - DC	\$0	\$0	\$0	\$0	\$5,643
	Total Payroll	\$372,796	\$576,678	\$520,850	\$520,850	\$503,365
53140	Pre-Employment/Physicals	\$0	\$0	\$0	\$79	\$0
53180	Consulting Services	\$0	\$562	\$0	\$0	\$0
54010	Travel & Per Diem	\$482	\$487	\$450	\$450	\$450
54110	Telephone	\$14,296	\$13,455	\$6,000	\$13,300	\$14,076
54210	Postage	\$35	\$51	\$30	\$30	\$50
54630	Rep. & Maint.-Equipment	\$110	\$0	\$0	\$93	\$0
54633	Maint Agree & Contracts	\$167,705	\$171,864	\$198,250	\$170,371	\$179,363
54634	Web Site Maint & Dev	\$4,645	\$4,668	\$4,300	\$4,300	\$4,258
54639	Network Dev & Tech Support	\$707	\$0	\$0	\$0	\$0
54661	Repair & Maint - City Hall	\$253	\$0	\$0	\$0	\$0
54730	Printing	\$27	\$0	\$0	\$0	\$0
54920	Legal Advertising	\$0	\$129	\$0	\$0	\$0
55110	Office Supplies	\$293	\$387	\$400	\$400	\$400
55120	Computer/Printer/Fax Supplies	\$4,343	\$2,988	\$500	\$500	\$500
55230	Operating Supplies	\$199	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$336	\$782	\$3,720	\$7,462	\$0
55275	Communications Cable	\$19	\$0	\$0	\$0	\$0
55278	Software	\$779	\$579	\$1,300	\$1,595	\$0
55410	Subscriptions	\$1,249	\$1,238	\$0	\$0	\$0
55411	Dues & Registrations	\$499	\$1,335	\$600	\$600	\$1,160
55430	Employee Development	\$2,386	\$375	\$17,600	\$16,403	\$1,500
55431	Employee Education Incentive	\$453	\$0	\$0	\$0	\$0
	Total Operating	\$198,816	\$198,900	\$233,150	\$215,583	\$201,757
58125	Transfer to Other (#317 software)	\$0	\$0	\$0	\$53,692	\$0
	Total Transfers	\$0	\$0	\$0	\$53,692	\$0
64200	Data Processing Equipment	\$0	\$25,706	\$5,800	\$19,751	\$14,000
68100	Intangible (Software)	\$0	\$13,021	\$0	\$3,060	\$2,450
	Total Capital	\$0	\$38,727	\$5,800	\$22,811	\$16,450
	TOTAL BUDGET	\$571,612	\$814,305	\$759,800	\$812,936	\$721,572

Data Processing Equipment:

APC units w/ battery packs (7) \$14,000

Intangibles:

Adobe CS6 (2) \$2,450

CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 BUDGET

Information Services - Special Projects - 1341

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

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
51210	Regular Salaries	\$101,873	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$6,866	\$0	\$0	\$0	\$0
52310	Health/Life Insurance	\$15,183	\$0	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$215	\$0	\$0	\$0	\$0
52330	Pension Expense - DB	\$22,650	\$0	\$0	\$0	\$0
	Total Payroll	\$146,787	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$239	\$0	\$0	\$0	\$0
54110	Telephone	\$1,033	\$0	\$0	\$0	\$0
54633	Maint Agree & Contracts	\$2,684	\$0	\$0	\$0	\$0
55110	Office Supplies	\$17	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$120	\$0	\$0	\$0	\$0
55411	Dues & Registrations	85	\$0	\$0	\$0	\$0
55430	Employee Development	\$1,075	\$0	\$0	\$0	\$0
	Total Operating	\$5,253	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$9,000	\$0	\$0	\$0	\$0
68100	Intangible (Software)	\$9,224	\$0	\$0	\$0	\$0
	Total Capital	\$18,224	\$0	\$0	\$0	\$0
	TOTAL BUDGET	\$170,264	\$0	\$0	\$0	\$0

CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 BUDGET

Information Services - Records Management - 1342

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

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
51210	Regular Salaries	\$54,957	\$60,535	\$0	\$0	\$0
51214	Overtime Salaries	\$1,923	\$47	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$4,277	\$4,563	\$0	\$0	\$0
52310	Health/Life Insurance	\$5,006	\$5,052	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$116	\$121	\$0	\$0	\$0
52330	Pension Expense - DB	\$7,475	\$7,544	\$0	\$0	\$0
	Total Payroll	\$73,754	\$77,862	\$0	\$0	\$0
53140	Pre-Employment/Physicals	\$70	\$0	\$0	\$0	\$0
53186	Outside Services	\$6,435	\$7,956	\$0	\$0	\$0
54010	Travel & Per Diem	\$0	\$9	\$0	\$0	\$0
54633	Maint Agree & Contracts	\$18,543	\$21,748	\$0	\$0	\$0
55110	Office Supplies	\$102	\$146	\$0	\$0	\$0
55120	Computer/Printer/Fax Supplies	\$195	\$0	\$0	\$0	\$0
55230	Operating Supplies	\$60	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$290	\$155	\$0	\$0	\$0
55278	New Software	\$3,750	\$95	\$0	\$0	\$0
	Total Operating	\$29,445	\$30,109	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$9,951	\$0	\$0	\$0	\$0
68100	Intangible (Software)	\$9,215	\$0	\$0	\$0	\$0
	Total Capital	\$19,166	\$0	\$0	\$0	\$0
	TOTAL BUDGET	\$122,365	\$107,971	\$0	\$0	\$0

CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 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 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
51210	Regular Salaries	\$65,248	\$67,248	\$66,298	\$66,298	\$64,998
52110	F.I.C.A. Taxes-City Portion	\$4,923	\$5,082	\$5,072	\$5,072	\$4,972
52310	Health/Life Insurance	\$5,465	\$5,788	\$6,440	\$6,440	\$7,336
52320	Workers' Comp. Insurance	\$138	\$133	\$106	\$106	\$105
52330	Pension Expense - DB	\$14,432	\$16,215	\$13,584	\$13,584	\$12,415
	Total Payroll	\$90,206	\$94,466	\$91,500	\$91,500	\$89,826
53180	Consulting Services	\$1,301	\$0	\$0	\$0	\$0
54110	Telephone	\$1,036	\$524	\$661	\$841	\$960
54633	Maint Agree & Contracts	\$72,089	\$71,926	\$30,000	\$29,820	\$30,000
55120	Computer/Printer/Fax Supplies	\$68	\$64	\$100	\$0	\$100
55230	Operating Supplies	\$0	\$0	\$0	\$100	\$0
55430	Employee Development	\$100	\$29	\$0	\$0	\$0
	Total Operating	\$74,594	\$72,543	\$30,761	\$30,761	\$31,060
	Total Transfers	\$0	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$0	\$6,503	\$0	\$0	\$0
	Total Capital	\$0	\$6,503	\$0	\$0	\$0
	TOTAL BUDGET	\$164,800	\$173,512	\$122,261	\$122,261	\$120,886

CITY OF WINTER SPRINGS
 FISCAL YEAR 2012-2013 BUDGET

Information Services - City Hall - 1910

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

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
53180	Consulting Services	\$4,093	\$0	\$0	\$0	\$0
54110	Telephone	\$14,626	\$10,804	\$11,000	\$11,000	\$11,000
54633	Maint Agree & Contracts	\$2,119	\$1,339	\$2,000	\$2,000	\$1,400
54661	Repair & Maint - City Hall	\$0	\$140	\$0	\$0	\$1,500
54720	Fax & Copy - Supplies and Lease	\$8,079	\$9,206	\$10,000	\$10,000	\$10,000
55110	Office Supplies	\$4,214	\$4,318	\$5,000	\$4,900	\$5,000
55120	Computer/Printer/Fax Supplies	\$274	\$1,205	\$4,000	\$4,000	\$4,000
55230	Operating Supplies	\$503	\$112	\$500	\$500	\$500
55270	Small Tools & Equipment	\$0	\$100	\$50	\$150	\$0
	Total Operating	\$33,908	\$27,224	\$32,550	\$32,550	\$33,400
	Total Transfers	\$0	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$4,611	\$0	\$0		
	Total Capital	\$4,611	\$0	\$0	\$0	\$0
	TOTAL BUDGET	\$38,519	\$27,224	\$32,550	\$32,550	\$33,400

**CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 BUDGET**

Information Services - Operator - 1915

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

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
51210	Regular Salaries	\$28,462	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$2,140	\$0	\$0	\$0	\$0
52310	Health/Life Insurance	\$5,297	\$0	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$60	\$0	\$0	\$0	\$0
52330	Pension Expense - DB	\$6,295	\$0	\$0	\$0	\$0
	Total Payroll	\$42,254	\$0	\$0	\$0	\$0
55120	Computer/Printer/Fax Supplies	\$68	\$0	\$0	\$0	\$0
	Total Operating	\$68	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL BUDGET	\$42,322	\$0	\$0	\$0	\$0

**CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 BUDGET**

Public Works - All Divisions - Overview

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

<u>EXPENDITURES</u>	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
Personal Services	\$838,886	\$787,037	\$843,407	\$836,938	\$728,654
Operating Expenses	\$223,555	\$229,206	\$238,100	\$252,450	\$235,750
Transfers	\$20,560	\$19,643	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,083,001	\$1,035,886	\$1,081,507	\$1,089,388	\$964,404
<u>AUTHORIZED PERSONNEL</u> - in Full-Time Equivalent Units - FTEs; PT designates part-time positions (<i>italics</i>)					
<u>Administration - 4410</u>					
Public Works Supervisor	1	1	1		1
Administrative Secretary	<i>0.73</i>	<i>0.73</i>	1		1
Total	1.73	1.73	2		2
<u>Roads - 4412</u>					
Team Leader	1	1	1		1
Maintenance Mechanic	2	2	2		1
Maintenance Worker	8	7	7		7
Maintenance Worker (unfunded in 2010)	1	-	-		-
Equipment Operator (unfunded in 2012)	1	1	1		-
Sign Maintenance Technician	1	1	1		1
Total	14	12	12		10
<u>Fleet Maintenance - 4413</u>					
Fleet Supervisor	1	1	1		1
Mechanic	2	2	2		2
Total	3	3	3		3
<u>Facility Maintenance - 4414</u>					
City Hall Custodian (budgeted in Gen Services - FY 10 and 11); now contracted	1	-	-		-
Facilities Technician	1	1	1		1
Total	2	1	1		1
<u>Capital Projects - 4415</u>					
Capital Projects Coordinator	1	1	-		-
 TOTAL AUTHORIZED PERSONNEL	 21.73	 18.73	 18		 16

CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 BUDGET

Public Works - All Divisions - Summary

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

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
51210	Regular Salaries	\$576,311	\$519,769	\$544,954	\$537,482	\$469,966
51213	Salary Reimbursement	(\$2,931)	\$0	\$0	\$1,003	\$0
51214	Overtime Salaries	\$5,764	\$6,297	\$9,264	\$9,264	\$7,829
52110	F.I.C.A. Taxes-City Portion	\$43,545	\$39,011	\$42,435	\$42,435	\$36,589
52310	Health/Life Insurance/Dis Ins	\$78,943	\$81,409	\$109,778	\$109,778	\$115,134
52320	Workers' Comp. Insurance	\$24,538	\$25,069	\$21,195	\$21,195	\$19,148
52330	Pension Expense - DB	\$112,716	\$115,482	\$115,781	\$115,781	\$71,340
52336	Pension Expense - DC	\$0	\$0	\$0	\$0	\$8,648
	Total Payroll	\$838,886	\$787,037	\$843,407	\$836,938	\$728,654
53140	Pre-Employment/Physicals	\$1,277	\$1,145	\$1,000	\$1,000	\$1,000
53160	Consulting Services	\$2,000	\$0	\$500	\$5,400	\$500
53186	Outside Services	\$0	\$7,238	\$0	\$1,872	\$0
53410	Contractual Services	\$0	\$0	\$0	\$6,400	\$9,600
54010	Travel & Per Diem	\$0	\$0	\$100	\$100	\$100
54110	Telephone	\$810	\$311	\$950	\$950	\$950
54210	Postage	\$438	\$338	\$500	\$500	\$500
54310	Utility Services	\$28,990	\$26,849	\$30,000	\$27,000	\$22,800
54311	Utility Services - City Hall	\$56,596	\$54,039	\$60,000	\$60,000	\$57,000
54410	Equipment Rental	\$0	\$46	\$300	\$300	\$300
54630	Repair & Maintenance - Equipment	\$8,124	\$8,724	\$8,600	\$8,600	\$8,600
54633	Maintenance Agreements	\$2,185	\$2,186	\$3,200	\$3,900	\$6,600
54640	Repair & Maintenance - Comm	\$1,524	\$1,584	\$1,950	\$1,950	\$1,850
54650	Repair & Maintenance - Vehicles	\$8,983	\$7,082	\$6,850	\$9,850	\$8,750
54660	Repair & Maintenance - Building	\$4,793	\$4,807	\$4,900	\$4,900	\$4,900
54661	Repair & Maintenance - City Hall	\$16,241	\$19,980	\$30,000	\$30,000	\$25,000
54682	Repair & Maintenance - Grounds	\$9,239	\$20,033	\$9,000	\$9,000	\$9,000
54730	Printing Expense	\$28	\$0	\$100	\$100	\$100
55110	Office Supplies	\$150	\$274	\$300	\$300	\$200
55120	Computer/Printer/Fax	\$432	\$107	\$400	\$400	\$400
55210	Fuel & Oil	\$42,197	\$45,574	\$45,800	\$45,800	\$45,800
55220	Tires & Filters	\$4,637	\$4,746	\$6,000	\$6,000	\$5,600
55230	Operating Supplies	\$936	\$707	\$1,300	\$1,300	\$1,100
55240	Uniforms	\$4,139	\$3,700	\$4,400	\$4,400	\$4,150
55250	Street Signs	\$6,759	\$6,936	\$6,000	\$6,478	\$6,000
55260	Janitorial Supplies	\$4,767	\$4,717	\$5,950	\$5,950	\$5,050
55262	Holiday Decorations	\$12,907	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$2,172	\$4,633	\$5,200	\$5,200	\$5,100
55290	Protective Clothing	\$1,930	\$2,351	\$2,800	\$2,800	\$2,600
55411	Dues & Registrations	\$272	\$170	\$300	\$300	\$300
55420	Operational Books	\$0	\$0	\$100	\$100	\$100
55430	Employee Development	\$1,029	\$929	\$1,600	\$1,600	\$1,800
	Total Operating	\$223,555	\$229,206	\$238,100	\$252,450	\$235,750
58115	Transfer to Stormwater	\$20,560	\$19,643	\$0	\$0	\$0
	Total Transfers	\$20,560	\$19,643	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL PUBLIC WORKS BUDGET	\$1,083,001	\$1,035,886	\$1,081,507	\$1,089,388	\$964,404

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
51210	Regular Salaries	\$95,194	\$40,259	\$80,570	\$79,070	\$78,492
51214	Overtime Salaries	\$0	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$7,314	\$2,918	\$6,201	\$6,201	\$6,042
52310	Health/Life Insurance/Dis Ins	\$5,505	\$4,366	\$15,330	\$15,330	\$14,350
52320	Workers' Comp. Insurance	\$1,675	\$549	\$928	\$928	\$935
52330	Pension Expense - DB	\$17,100	\$7,526	\$16,947	\$16,947	\$9,830
52336	Pension Expense - DC	\$0	\$0	\$0	\$0	\$2,027
	Total Payroll	\$126,788	\$55,618	\$119,976	\$118,476	\$111,676
53140	Pre-Employment/Physicals	\$53	\$118	\$0	\$0	\$0
53160	Consulting Services	\$2,000	\$0	\$500	\$5,400	\$500
53186	Outside Services	\$0	\$7,238	\$0	\$1,872	\$0
54010	Travel & Per Diem	\$0	\$0	\$100	\$100	\$100
54110	Telephone	\$703	\$311	\$700	\$700	\$700
54210	Postage	\$438	\$338	\$500	\$500	\$500
54310	Utility Services	\$19,817	\$18,161	\$19,000	\$19,000	\$18,000
54630	Repair & Maintenance - Equip	\$0	\$43	\$100	\$100	\$100
54633	Maintenance Agreements	\$685	\$686	\$800	\$800	\$3,200
54640	Repair & Maintenance - Comm	\$156	\$156	\$200	\$200	\$200
54650	Repair & Maintenance - Vehicles	\$80	\$1,769	\$250	\$250	\$250
54660	Repair & Maintenance - Building	\$4,066	\$3,609	\$4,000	\$4,000	\$4,000
54730	Printing Expense	\$28	\$0	\$100	\$100	\$100
55110	Office Supplies	\$150	\$274	\$300	\$300	\$200
55120	Computer/Printer/Fax	\$432	\$107	\$400	\$400	\$400
55210	Fuel & Oil	\$829	\$407	\$1,000	\$1,000	\$1,000
55220	Tires & Filters	\$183	\$0	\$200	\$200	\$300
55230	Operating Supplies	\$403	\$79	\$400	\$400	\$300
55240	Uniforms	\$169	\$0	\$200	\$200	\$200
55260	Janitorial Supplies	\$128	\$33	\$200	\$200	\$200
55270	Small Tools & Equipment	\$110	\$0	\$200	\$200	\$200
55290	Protective Clothing	\$0	\$0	\$100	\$100	\$100
55411	Dues & Registrations	\$272	\$170	\$300	\$300	\$300
55420	Operational Books	\$0	\$0	\$100	\$100	\$100
55430	Employee Development	\$1,029	\$929	\$1,600	\$1,600	\$1,800
	Total Operating	\$31,731	\$34,428	\$31,250	\$38,022	\$32,750
58115	23810 Transfer to Stormwater	\$20,560	\$19,643	\$0		\$0
	Total Transfers	\$20,560	\$19,643	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL BUDGET	\$179,079	\$109,689	\$151,226	\$156,498	\$144,426

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
51210	Regular Salaries	\$320,634	\$313,778	\$303,309	\$298,037	\$251,362
51213	Salary Reimbursement	(\$2,931)	\$0	\$0	\$1,003	\$0
51214	Overtime Salaries	\$5,393	\$5,744	\$6,042	\$6,042	\$5,027
52110	F.I.C.A. Taxes-City Portion	\$24,740	\$24,251	\$23,665	\$23,665	\$19,614
52310	Health/Life Insurance/Dis Ins	\$52,781	\$50,875	\$64,543	\$64,543	\$68,999
52320	Workers' Comp. Insurance	\$19,405	\$20,652	\$16,771	\$16,771	\$15,224
52330	Pension Expense - DB	\$63,346	\$70,728	\$64,497	\$64,497	\$45,547
52336	Pension Expense - DC	\$0	\$0	\$0	\$0	\$2,171
	Total Payroll	\$483,368	\$486,028	\$478,827	\$474,558	\$407,944
53140	Pre-Employment/Physicals	\$1,216	\$792	\$700	\$700	\$700
54110	Telephone	\$72	\$0	\$100	\$100	\$100
54410	Equipment Rental	\$0	\$0	\$100	\$100	\$100
54630	Repair & Maintenance - Equipment	\$7,233	\$7,792	\$8,000	\$8,000	\$8,000
54640	Repair & Maintenance - Comm	\$1,092	\$1,152	\$1,400	\$1,400	\$1,300
54650	Repair & Maintenance - Vehicles	\$7,899	\$4,658	\$5,500	\$8,500	\$7,500
54682	Repair & Maintenance - Grounds	\$3,131	\$11,512	\$0	\$0	\$0
55210	Fuel & Oil	\$26,821	\$31,729	\$30,000	\$30,000	\$30,000
55220	Tires & Filters	\$4,287	\$3,789	\$5,000	\$5,000	\$4,500
55230	Operating Supplies	\$118	\$230	\$300	\$300	\$200
55240	Uniforms	\$3,130	\$2,839	\$3,300	\$3,300	\$3,000
55250	Street Signs	\$6,759	\$6,936	\$6,000	\$6,478	\$6,000
55260	Janitorial Supplies	\$977	\$944	\$1,400	\$1,400	\$1,000
55262	Holiday Decorations	\$12,907	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$604	\$3,200	\$3,200	\$3,200	\$3,200
55290	Protective Clothing	\$1,745	\$1,955	\$2,200	\$2,200	\$2,000
	Total Operating	\$77,991	\$77,528	\$67,200	\$70,678	\$67,600
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL BUDGET	\$561,359	\$563,556	\$546,027	\$545,236	\$475,544

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
51210	Regular Salaries	\$118,621	\$113,693	\$118,733	\$118,033	\$110,316
51214	Overtime Salaries	\$139	\$351	\$2,375	\$2,375	\$2,206
52110	F.I.C.A. Taxes-City Portion	\$8,676	\$8,275	\$9,265	\$9,265	\$8,608
52310	Health/Life Insurance/Dis Ins	\$12,934	\$18,236	\$21,217	\$21,217	\$21,478
52320	Workers' Comp. Insurance	\$2,155	\$2,597	\$2,349	\$2,349	\$2,166
52330	Pension Expense - DB	\$22,855	\$24,628	\$25,311	\$25,311	\$15,963
52336	Pension Expense - DC	\$0	\$0	\$0	\$0	\$2,171
	Total Payroll	\$165,380	\$167,780	\$179,250	\$178,550	\$162,908
53140	Pre-Employment/Physicals	(\$27)	\$200	\$200	\$200	\$200
54110	Telephone	\$24	\$0	\$50	\$50	\$50
54310	Utility Services	\$9,173	\$8,688	\$11,000	\$8,000	\$4,800
54410	Equipment Rental	\$0	\$0	\$100	\$100	\$100
54630	Repair & Maintenance - Equipment	\$891	\$876	\$300	\$300	\$300
54633	Maintenance Agreements	\$1,500	\$1,500	\$2,400	\$3,100	\$3,400
54640	Repair & Maintenance - Comm	\$156	\$156	\$200	\$200	\$200
54650	Repair & Maintenance - Vehicles	\$267	\$296	\$400	\$400	\$400
54660	Repair & Maintenance - Building	\$727	\$1,198	\$900	\$900	\$900
55210	Fuel & Oil	\$11,141	\$10,411	\$12,500	\$12,500	\$12,500
55220	Tires & Filters	\$89	\$492	\$500	\$500	\$500
55230	Operating Supplies	\$407	\$313	\$500	\$500	\$500
55240	Uniforms	\$653	\$704	\$700	\$700	\$750
55260	Janitorial Supplies	\$186	\$292	\$350	\$350	\$350
55270	Small Tools & Equipment	\$884	\$499	\$800	\$800	\$700
55290	Protective Clothing	\$100	\$300	\$400	\$400	\$400
	Total Operating	\$26,171	\$25,925	\$31,300	\$29,000	\$26,050
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL BUDGET	\$191,551	\$193,705	\$210,550	\$207,550	\$188,958

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

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
51210	Regular Salaries	\$41,862	\$42,205	\$42,342	\$42,342	\$29,796
51214	Overtime Salaries	\$232	\$202	\$847	\$847	\$596
52110	F.I.C.A. Taxes-City Portion	\$2,815	\$2,815	\$3,304	\$3,304	\$2,325
52310	Health/Life Insurance/Dis Ins	\$7,404	\$7,852	\$8,688	\$8,688	\$10,307
52320	Workers' Comp. Insurance	\$1,298	\$1,252	\$1,147	\$1,147	\$823
52330	Pension Expense - DB	\$9,255	\$10,226	\$9,026	\$9,026	\$0
52336	Pension Expense - DC	\$0	\$0	\$0	\$0	\$2,279
	Total Payroll	\$62,866	\$64,552	\$65,354	\$65,354	\$46,126
53140	Pre-Employment/Physicals	\$35	\$35	\$100	\$100	\$100
53410	Contractual Services ¹	\$0	\$0	\$0	\$6,400	\$9,600
54110	Telephone	\$11	\$0	\$100	\$100	\$100
54311	Utility Services - City Hall	\$38	\$54,039	\$60,000	\$60,000	\$57,000
54410	Equipment Rental	\$0	\$46	\$100	\$100	\$100
54630	Repair & Maintenance - Equipment	\$0	\$13	\$200	\$200	\$200
54640	Repair & Maintenance - Comm	\$120	\$120	\$150	\$150	\$150
54650	Repair & Maintenance - Vehicles	\$564	\$359	\$700	\$700	\$600
54661	Repair & Maintenance - City Hall	\$0	\$19,980	\$30,000	\$30,000	\$25,000
54682	Repair & Maintenance - Grounds	\$0	\$8,521	\$9,000	\$9,000	\$9,000
55210	Fuel & Oil	\$1,886	\$3,027	\$2,300	\$2,300	\$2,300
55220	Tires & Filters	\$78	\$465	\$300	\$300	\$300
55230	Operating Supplies	\$8	\$85	\$100	\$100	\$100
55240	Uniforms	\$187	\$157	\$200	\$200	\$200
55260	Janitorial Supplies	\$0	\$3,448	\$4,000	\$4,000	\$3,500
55270	Small Tools & Equipment	\$344	\$934	\$1,000	\$1,000	\$1,000
55290	Protective Clothing	\$85	\$96	\$100	\$100	\$100
	Total Operating	\$3,356	\$91,325	\$108,350	\$114,750	\$109,350
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL BUDGET	\$66,222	\$155,877	\$173,704	\$180,104	\$155,476

¹ During FY 2010, although budget existed for a City Hall janitor, a vacancy existed and the decision was made not to fill. Subsequently, a Public Works' maintenance worker serviced City Hall followed by a Police Department custodian who serviced both facilities. During FY 12, the services of an outside contractor were secured.

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
51210	Regular Salaries	\$0	\$9,834	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$0	\$752	\$0	\$0	\$0
52310	Health/Life Insurance/Dis Ins	\$319	\$80	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$5	\$19	\$0	\$0	\$0
52330	Pension Expense - DB	\$160	\$2,374	\$0	\$0	\$0
	Total Payroll	\$484	\$13,059	\$0	\$0	\$0
55210	Fuel & Oil	\$37	\$0	\$0	\$0	\$0
	Total Operating	\$37	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL BUDGET	\$521	\$13,059	\$0	\$0	\$0

**CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 BUDGET**

Public Works - City Hall
1910 Gen Svcs in prior years

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

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
52336	Pension Expense - DC	\$0	\$0	\$0	\$0	\$0
	Total Payroll	\$0	\$0	\$0	\$0	\$0
54311	Utility Services - City Hall	\$56,558	\$0	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$173	\$0	\$0	\$0	\$0
54661	Repair & Maintenance - City Hall	\$16,241	\$0	\$0	\$0	\$0
54682	Repair & Maintenance - Grounds	\$6,108	\$0	\$0	\$0	\$0
55210	Fuel & Oil	\$1,483	\$0	\$0	\$0	\$0
55260	Janitorial Supplies	\$3,476	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$230	\$0	\$0	\$0	\$0
	Total Operating	\$84,269	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL BUDGET	\$84,269	\$0	\$0	\$0	\$0

<u>EXPENDITURES</u>	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
Personal Services	\$605,586	\$646,719	\$503,204	\$503,204	\$482,394
Operating Expenses	\$950,034	\$979,119	\$976,270	\$976,270	\$982,580
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$40,259	\$75,789	\$369,750	\$464,742	\$2,300
TOTAL EXPENDITURES	\$1,595,879	\$1,701,627	\$1,849,224	\$1,944,216	\$1,467,274
<u>AUTHORIZED PERSONNEL</u> (in Full-Time Equivalent Units - FTEs)					
<u>Administration & Planning - 1510</u>					
Community Development Director	1	1	1		1
Administrative Assistant	1	1	1		1
Total	2	2	2		2
<u>Planning - 1515</u> (FY 2012 will absorb 1520)					
Senior Planner	1	1	1		1
Planner	-	-	1		1
Total	1	1	2		2
<u>Development Review - 1520</u> (absorbed by 1515 in FY 2012)					
Planner (FY 2011 half-yr)	-	0.50	-		-
Senior Planner (FY 2011 half-yr)	1	0.50	-		-
	1	1	0		0
<u>Urban Beautification - 1525</u>					
Urban Beautification Manager	1	1	1		1
City Forester	1	1	-		-
Maintenance Worker	1	1	1		1
Total	3	3	2		2
TOTAL AUTHORIZED PERSONNEL	7	7	6		6

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
51210	Regular Salaries	\$424,930	\$455,234	\$349,643	\$349,643	\$343,225
51214	Overtime Salaries	\$3,258	\$2,019	\$1,157	\$1,157	\$1,157
52110	F.I.C.A. Taxes-City Portion	\$31,999	\$33,915	\$26,983	\$26,983	\$26,492
52310	Health/Life Insurance/Dis Ins	\$42,126	\$43,082	\$46,286	\$46,286	\$52,862
52320	Workers' Comp. Insurance	\$7,525	\$8,140	\$5,681	\$5,681	\$6,094
52330	Pension - DB	\$95,748	\$104,329	\$73,454	\$73,454	\$44,021
52336	Pension - DC	\$0	\$0	\$0	\$0	\$8,543
	Total Payroll	\$605,586	\$646,719	\$503,204	\$503,204	\$482,394
53140	Pre-Employment/Physicals	\$0	\$113	\$0	\$100	\$0
53179	Consulting - Town Center	\$575	\$2,230	\$2,000	\$2,000	\$2,000
53180	Consulting Services	\$12,285	\$8,984	\$10,000	\$8,200	\$10,000
53410	Contractual Service Costs	\$2,675	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$1,679	\$1,309	\$2,650	\$2,650	\$2,600
54110	Telephone	\$2,065	\$2,005	\$2,570	\$2,570	\$2,000
54210	Postage	\$1,019	\$466	\$550	\$550	\$2,150
54310	Utility Services	\$1,374	\$2,043	\$2,000	\$2,000	\$1,800
54310	60003 Utility Services	\$39,222	\$47,188	\$42,000	\$42,000	\$48,000
54312	Utility Services - Streetlighting	\$386,070	\$404,161	\$408,700	\$408,700	\$405,500
54312	60003 Utility Services - Streetlighting	\$37,927	\$37,630	\$38,500	\$38,500	\$61,000
54410	Equipment Rental	\$0	\$0	\$100	\$100	\$0
54630	Repair & Maintenance - Equip	\$0	\$47	\$350	\$350	\$350
54644	60003 Repair & Maint - TownCtr	\$134,391	\$123,670	\$130,000	\$123,750	\$115,000
54650	Repair & Maintenance - Vehicle	\$700	\$2,695	\$800	\$800	\$800
54682	Repair & Maintenance - Grounds	\$301,816	\$303,790	\$304,300	\$309,300	\$300,000
54682	60006 Repair & Maint (Traffic Accidents)	\$5,108	\$6,041	\$0	\$0	\$0
54730	Printing Expense	\$96	\$394	\$400	\$400	\$280
54760	60003 Engraving - Vet Memorial	\$0	\$1,100	\$0	\$0	\$200
54800	Promotions	\$0	\$7,916	\$2,000	\$2,000	\$2,000
54800	81022 Promotion - Pole Banner	\$0	\$479	\$0	\$0	\$0
54920	Legal Advertising	\$1,997	\$3,762	\$2,200	\$5,500	\$5,550
54930	Classified Advertising	\$781	\$1,122	\$1,750	\$550	\$0
54950	Recording Fees	\$0	\$0	\$100	\$100	\$100
55110	Office Supplies	\$2,320	\$1,925	\$3,310	\$3,310	\$3,250
55120	Computer/Printer/Fax	\$873	\$704	\$1,350	\$1,550	\$1,350
55210	Fuel & Oil	\$7,520	\$8,252	\$8,400	\$8,400	\$6,900
55220	Tires & Filters	\$101	\$391	\$1,300	\$1,750	\$1,300
55230	Operating Supplies	\$96	\$74	\$400	\$400	\$400
55240	Uniforms	\$330	\$0	\$200	\$200	\$200
55270	Small Tools & Equipment	\$1,222	\$4,151	\$950	\$1,250	\$950
55278	Software	\$500	\$642	\$500	\$500	\$500
55290	Protective Clothing	\$28	\$0	\$200	\$200	\$200
55410	Subscriptions	\$139	\$0	\$0	\$0	\$0
55411	Dues & Registrations	\$4,094	\$3,939	\$4,090	\$4,190	\$3,700
55420	Operational Books	\$0	\$0	\$100	\$0	\$100
55430	Employee Development	\$3,031	\$1,896	\$4,500	\$4,400	\$4,400
	Total Operating	\$950,034	\$979,119	\$976,270	\$976,270	\$982,580
	Total Transfers	\$0	\$0	\$0	\$0	\$0
63100	Infrastructure	\$2,317	\$5,177	\$0	\$0	\$2,300
64000	Equipment-General	\$26,671	\$0	\$0	\$0	\$0
65000	30148 CIP CRA Shepard Streetscape	\$11,271	\$70,612	\$369,750	\$464,742	\$0
	Total Capital	\$40,259	\$75,789	\$369,750	\$464,742	\$2,300
	TOTAL COM DEV BUDGET	\$1,595,879	\$1,701,627	\$1,849,224	\$1,944,216	\$1,467,274

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
51210	Regular Salaries	\$133,125	\$136,212	\$135,267	\$135,267	\$135,267
51214	Overtime Salaries	\$0	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$9,751	\$9,878	\$10,421	\$10,421	\$10,421
52310	Health/Life Insurance/Dis Ins	\$12,934	\$14,047	\$15,671	\$15,671	\$17,895
52320	Workers' Comp. Insurance	\$282	\$272	\$218	\$218	\$220
52330	Pension - DB	\$29,612	\$33,076	\$28,487	\$28,487	\$25,836
	Total Payroll	\$185,704	\$193,485	\$190,064	\$190,064	\$189,639
53179	Consulting - Town Center	\$575	\$2,230	\$2,000	\$2,000	\$2,000
53180	Consulting Services	\$12,285	\$8,984	\$10,000	\$8,200	\$10,000
53410	Contractual Service Costs	\$2,675	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$275	\$0	\$500	\$500	\$500
54110	Telephone	\$1,035	\$1,165	\$1,370	\$1,370	\$1,400
54210	Postage	\$973	\$461	\$500	\$500	\$2,100
54630	Repair & Maintenance - Equip	\$0	\$0	\$100	\$100	\$100
54650	Repair & Maintenance - Vehicle	\$220	\$32	\$200	\$200	\$200
54730	Printing Expense	\$0	\$305	\$200	\$200	\$100
54920	Legal Advertising	\$287	\$2,722	\$400	\$400	\$750
54930	Classified Advertising	\$0	\$0	\$250	\$250	\$0
54950	Recording Fees	\$0	\$0	\$100	\$100	\$100
55110	Office Supplies	\$2,311	\$1,823	\$3,000	\$3,000	\$3,000
55120	Computer/Printer/Fax	\$740	\$638	\$1,200	\$1,200	\$1,200
55210	Fuel & Oil	\$254	\$330	\$400	\$400	\$400
55220	Tires & Filters	\$12	\$0	\$300	\$300	\$300
55230	Operating Supplies	\$68	\$12	\$100	\$100	\$100
55270	Small Tools & Equipment	\$104	\$3,588	\$150	\$450	\$150
55278	Software	\$0	\$50	\$0	\$0	\$0
55410	Subscriptions	\$139	\$0	\$0	\$0	\$0
55411	Dues & Registrations	\$1,673	\$1,690	\$1,740	\$1,740	\$1,700
55430	Employee Development	\$720	\$408	\$1,400	\$1,400	\$1,300
	Total Operating	\$24,346	\$24,438	\$23,910	\$22,410	\$25,400
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL BUDGET	\$210,050	\$217,923	\$213,974	\$212,474	\$215,039

CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 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 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
51210	Regular Salaries	\$76,404	\$73,997	\$118,907	\$118,907	\$113,907
51214	Overtime Salaries	\$0	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$5,432	\$5,296	\$9,096	\$9,096	\$8,714
52310	Health/Life Insurance/Dis Ins	\$7,536	\$6,654	\$17,967	\$17,967	\$20,520
52320	Workers' Comp. Insurance	\$169	\$148	\$190	\$190	\$184
52330	Pension - DB	\$16,998	\$17,849	\$24,852	\$24,852	\$0
52336	Pension - DC	\$0	\$0	\$0	\$0	\$8,543
	Total Payroll	\$106,539	\$103,944	\$171,012	\$171,012	\$151,868
53140	Pre-Employment/Physicals	\$0	\$0	\$0	\$100	\$0
54010	Travel & Per Diem	\$681	\$565	\$2,000	\$2,000	\$2,000
54730	Printing Expense	\$0	\$0	\$100	\$100	\$80
54920	Legal Advertising	\$1,469	\$1,040	\$1,500	\$4,200	\$4,500
54930	Classified Advertising	\$781	\$1,122	\$1,500	\$300	\$0
55110	Office Supplies	\$7	\$28	\$160	\$160	\$100
55230	Operating Supplies	\$0	\$0	\$100	\$100	\$100
55270	Small Tools & Equipment	\$0	\$99	\$200	\$200	\$200
55278	Software	\$500	\$500	\$500	\$500	\$500
55411	Dues & Registrations	\$1,203	\$1,316	\$1,850	\$1,850	\$1,500
55430	Employee Development	\$593	\$808	\$2,400	\$2,300	\$2,400
	Total Operating	\$5,234	\$5,478	\$10,310	\$11,810	\$11,380
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL BUDGET	\$111,773	\$109,422	\$181,322	\$182,822	\$163,248

CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 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 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
51210	Regular Salaries	\$74,829	\$93,510	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$5,720	\$6,972	\$0	\$0	\$0
52310	Health/Life Insurance/Dis Ins	\$5,497	\$6,689	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$161	\$188	\$0	\$0	\$0
52330	Pension - DB	\$16,797	\$16,000	\$0	\$0	\$0
	Total Payroll	\$103,004	\$123,359	\$0	\$0	\$0
53140	Pre-Employment/Physicals	\$0	\$78	\$0	\$0	\$0
54010	Travel & Per Diem	\$478	\$744	\$0	\$0	\$0
54730	Printing Expense	\$39	\$39	\$0	\$0	\$0
55110	Office Supplies	\$2	\$8	\$0	\$0	\$0
55230	Operating Supplies	\$0	\$19	\$0	\$0	\$0
55278	Software	\$0	\$92	\$0	\$0	\$0
55411	Dues & Registrations	\$838	\$538	\$0	\$0	\$0
55430	Employee Development	\$1,073	\$485	\$0	\$0	\$0
	Total Operating	\$2,430	\$2,003	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL BUDGET	\$105,434	\$125,362	\$0	\$0	\$0

CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 BUDGET

Community Development - Urban Beautification - 1525

Account Number	Description of Expenditure	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
51210	Regular Salaries	\$140,572	\$151,515	\$95,469	\$95,469	\$94,051
51214	Overtime Salaries	\$3,258	\$2,019	\$1,157	\$1,157	\$1,157
52110	F.I.C.A. Taxes-City Portion	\$11,096	\$11,769	\$7,466	\$7,466	\$7,357
52310	Health/Life Insurance/Dis Ins	\$16,159	\$15,692	\$12,648	\$12,648	\$14,447
52320	Workers' Comp. Insurance	\$6,913	\$7,532	\$5,273	\$5,273	\$5,690
52330	Pension - DB	\$32,341	\$37,404	\$20,115	\$20,115	\$18,185
	Total Payroll	\$210,339	\$225,931	\$142,128	\$142,128	\$140,887
53140	Pre-Employment/Physicals	\$0	\$35	\$0	\$0	\$0
54010	Travel & Per Diem	\$245	\$0	\$150	\$150	\$100
54110	Telephone	\$1,030	\$840	\$1,200	\$1,200	\$600
54210	Postage	\$46	\$5	\$50	\$50	\$50
54310	Utility Services	\$1,374	\$2,043	\$2,000	\$2,000	\$1,800
54310	60003 Utility Services - Town Ctr	\$39,222	\$47,188	\$42,000	\$42,000	\$48,000
54410	Equipment Rental	\$0	\$0	\$100	\$100	\$0
54630	Repair & Maintenance - Equip	\$0	\$47	\$250	\$250	\$250
54644	60003 Repair & Maint - Town Ctr	\$134,391	\$123,670	\$130,000	\$123,750	\$115,000
54650	Repair & Maintenance - Vehicle	\$480	\$2,663	\$600	\$600	\$600
54682	Repair & Maintenance - Grounds	\$301,677	\$303,790	\$302,800	\$307,800	\$300,000
54682	60006 Repair & Maint (Traffic Accidents)	\$5,108	\$6,041	\$0	\$0	\$0
54730	Printing Expense	\$57	\$50	\$100	\$100	\$100
54760	60003 Engraving - Vet Memorial	\$0	\$1,100	\$0	\$0	\$200
54800	Promotions	\$0	\$7,916	\$2,000	\$2,000	\$2,000
54800	81022 Promotion - Pole Banner	\$0	\$479	\$0	\$0	\$0
54920	Legal Advertising	\$241	\$0	\$300	\$900	\$300
55110	Office Supplies	\$0	\$66	\$150	\$150	\$150
55120	Computer/Printer/Fax	\$133	\$66	\$150	\$350	\$150
55210	Fuel & Oil	\$7,266	\$7,922	\$8,000	\$8,000	\$6,500
55220	Tires & Filters	\$89	\$391	\$1,000	\$1,450	\$1,000
55230	Operating Supplies	\$28	\$43	\$200	\$200	\$200
55240	Uniforms	\$330	\$0	\$200	\$200	\$200
55270	Small Tools & Equipment	\$1,118	\$464	\$600	\$600	\$600
55278	Software	\$0	\$0	\$0	\$0	\$0
55290	Protective Clothing	\$28	\$0	\$200	\$200	\$200
55410	Subscriptions	\$0	\$0	\$0	\$0	\$0
55411	Dues & Registrations	\$380	\$395	\$500	\$600	\$500
55420	Operational Books	\$0	\$0	\$100	\$0	\$100
55430	Employee Development	\$645	\$195	\$700	\$700	\$700
	Total Operating	\$493,888	\$505,409	\$493,350	\$493,350	\$479,300
	Total Transfers	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$26,671	\$0	\$0	\$0	\$0
65000	30148 CIP CRA Shepard Streetscape	\$11,271	\$70,612	\$369,750	\$464,742	\$0
	Total Capital	\$37,942	\$70,612	\$369,750	\$464,742	\$0
	TOTAL BUDGET	\$742,169	\$801,952	\$1,005,228	\$1,100,220	\$620,187
	Associated Revenues:					
	CRA Redevelopment Trust Fund Revenue	\$0	\$0	\$0	\$369,750	\$0
	TLBD Transfer	\$51,123	\$57,224	\$56,149	\$56,149	\$55,376
	Oak Forest Transfer	\$10,477	\$11,054	\$11,298	\$11,298	\$11,175
		\$61,600	\$68,278	\$67,447	\$437,197	\$66,551

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
54312	Utility Services - Streetlighting	\$386,070	\$404,161	\$408,700	\$408,700	\$405,500
54312	60003 Streetlighting - Town Ctr	\$37,927	\$37,630	\$38,500	\$38,500	\$61,000
54682	Repair & Maintenance - Grounds	\$139	\$0	\$1,500	\$1,500	\$0
	Total Operating	\$424,136	\$441,791	\$448,700	\$448,700	\$466,500
	Total Transfers	\$0	\$0	\$0	\$0	\$0
63100	Infrastructure	\$2,317	\$5,177	\$0	\$0	\$2,300
	Total Capital	\$2,317	\$5,177	\$0	\$0	\$2,300
	TOTAL BUDGET	\$426,453	\$446,968	\$448,700	\$448,700	\$468,800

Infrastructure:
 Streetlights - Murphy, Edgemon \$2,300

CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 BUDGET

Police - All Divisions - Overview

<u>EXPENDITURES</u>	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
Personal Services	\$6,077,500	\$6,360,444	\$5,795,818	\$5,795,311	\$5,688,328
Operating Expenses	\$766,169	\$679,417	\$834,383	\$852,609	\$661,678
Capital Lease	\$121,487	\$0	\$0	\$0	\$0
Capital Outlay	\$465,395	\$393,073	\$367,296	\$382,932	\$107,060
TOTAL EXPENDITURES	\$7,430,551	\$7,432,934	\$6,997,497	\$7,030,852	\$6,457,066
<u>AUTHORIZED PERSONNEL</u> - in Full-Time Equivalent Units - FTEs; PT designates part-time positions (<i>italics</i>)					
<u>Office of the Chief - 2110</u>					
Sworn:					
Police Chief	1	1	1		1
Captain	6	6	6		4
Lieutenant	8	8	7		6
Sworn Officer	55	55	54		57
(unfunded:2 FY10,1-FY11,3-FY12,3-FY13)	70	70	68		68
Civilian:					
Administrative Assistant	2	2	1		1
Code Enforcement Specialist	1	1	2		2
Custodian	1	1	1		-
Records Clerk	2	3	2		1
Records Clerk (PT)	0.75	0.75	1		1
Property Evidence Tech	-	-	-		1
Tech Service Specialist	1	1	1		1
	7.75	8.75	8.00		7.00
Total 2110	77.75	78.75	76.00		75.00
Support Services - 2116 (Dispatch)					
Civilian:					
Communications Operator	12	9	8		8
Communications Operator (PT)	1.00	3.00	2.45		2.45
Total 2116	13.00	12.00	10.45		10.45
TOTAL AUTHORIZED PERSONNEL	90.75	90.75	86.45		85.45

CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 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 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
51210	Regular Salaries	\$4,091,060	\$4,258,557	\$3,888,024	\$3,881,624	\$3,851,212
51213	Salary Reimbursement	(\$91,012)	(\$56,238)	\$0	\$5,893	\$0
51214	Overtime Salaries	\$244,171	\$186,172	\$145,077	\$145,077	\$143,035
52110	F.I.C.A. Taxes-City Portion	\$323,350	\$330,407	\$309,077	\$309,077	\$306,104
52310	Health/Life Insurance/ Dis Ins	\$466,298	\$484,421	\$547,543	\$547,543	\$560,124
52320	Workers' Comp. Insurance	\$104,188	\$107,238	\$85,730	\$85,730	\$89,996
52330	Pension Expense - DB	\$939,445	\$1,049,887	\$820,367	\$820,367	\$734,235
52336	Pension Expense - DC	\$0	\$0	\$0	\$0	\$3,622
	Total Payroll	\$6,077,500	\$6,360,444	\$5,795,818	\$5,795,311	\$5,688,328
53140	Pre-Employment/Physicals	\$9,686	\$6,183	\$8,544	\$8,544	\$7,590
53410	Billing Services Cost	\$97,187	\$63,701	\$126,200	\$126,200	\$11,200
54010	Travel & Per Diem	\$9,310	\$8,915	\$15,000	\$17,000	\$10,000
54110	Telephone	\$65,266	\$61,770	\$83,100	\$83,100	\$64,949
54210	Postage	\$5,000	\$8,637	\$6,400	\$6,400	\$4,800
54310	Utility Services	\$57,729	\$54,710	\$57,000	\$57,000	\$50,500
54382	Lot Cleaning	\$5,785	\$9,050	\$6,000	\$6,000	\$3,000
54410	Equipment Rental	\$408	\$408	\$500	\$500	\$0
54630	Repair & Maintenance - Equip	\$16,699	\$18,336	\$21,475	\$20,975	\$20,900
54632	Software Maint/Licenses	\$5,681	\$6,629	\$9,509	\$15,279	\$14,445
54633	Maint Agreement / Contracts	\$0	\$0	\$800	\$800	\$0
54640	Repair & Maintenance - Comm	\$3,462	\$1,381	\$5,000	\$5,000	\$6,500
54650	Repair & Maintenance - Vehicles	\$41,172	\$29,913	\$41,126	\$42,697	\$41,026
54660	Repair & Maintenance - Building	\$19,777	\$19,943	\$19,300	\$26,630	\$18,400
54720	Copy Machine Supplies	\$11,776	\$9,899	\$8,280	\$8,280	\$6,930
54730	Printing Expense	\$5,344	\$4,495	\$6,400	\$7,200	\$6,600
54800	Promotional Activities	\$7,145	\$5,778	\$6,550	\$6,550	\$6,550
54810	Employee Relations	\$901	\$1,582	\$2,750	\$2,250	\$2,250
54891	Community Youth Organization	\$3,007	\$2,690	\$3,325	\$3,325	\$3,325
54920	Legal Advertising	\$0	\$0	\$0	\$0	\$1,000
54950	Recording Fee	\$1,770	\$1,082	\$1,500	\$425	\$750
55110	Office Supplies	\$7,792	\$6,503	\$9,900	\$9,531	\$6,125
55120	Computer / Printer / Fax	\$3,760	\$4,297	\$4,785	\$4,785	\$5,920
55210	Fuel & Oil	\$169,534	\$209,252	\$234,240	\$234,240	\$238,680
55220	Tires & Filters	\$13,245	\$16,530	\$18,565	\$18,565	\$18,700
55230	Operating Supplies	\$23,713	\$25,134	\$22,625	\$21,725	\$22,830
55240	Uniforms	\$33,532	\$32,099	\$38,972	\$38,972	\$38,895
55260	Janitorial Supplies	\$4,406	\$3,881	\$4,400	\$4,400	\$3,400
55270	Small Tools & Equipment	\$64,368	\$24,466	\$19,404	\$24,534	\$11,125
55278	Software Systems	\$18,620	\$3,431	\$2,378	\$2,447	\$8,995
55290	Protective Clothing	\$14,876	\$6,418	\$10,800	\$10,800	\$1,908
55410	Subscriptions	\$672	\$269	\$850	\$1,750	\$850
55411	Dues & Registrations	\$2,226	\$2,631	\$2,175	\$2,175	\$2,335
55420	Operational Books	\$897	\$1,125	\$0	\$0	\$0
55430	Employee Development	\$24,389	\$20,666	\$16,530	\$20,530	\$4,200
55431	Employee Education Incentive	\$12,271	\$3,250	\$15,000	\$9,000	\$12,000
55441	Accreditation	\$4,763	\$4,363	\$5,000	\$5,000	\$5,000
	Total Operating	\$766,169	\$679,417	\$834,383	\$852,609	\$661,678
57160	Lease Purchase Vehicle	\$116,852	\$0	\$0	\$0	\$0
57250	Lease Purchase Interest	\$4,635	\$0	\$0	\$0	\$0
	Total Capital Lease	\$121,487	\$0	\$0	\$0	\$0
64000	Equipment-General	\$64,193	\$83,476	\$119,096	\$127,207	\$104,660
64100	Vehicles	\$260,754	\$303,612	\$242,450	\$249,975	\$0
64200	Data Processing Equipment	\$137,658	\$3,757	\$5,750	\$5,750	\$2,400
68100	Intangibles	\$2,790	\$2,228	\$0	\$0	\$0
	Total Capital	\$465,395	\$393,073	\$367,296	\$382,932	\$107,060
	TOTAL POLICE BUDGET	\$7,430,551	\$7,432,934	\$6,997,497	\$7,030,852	\$6,457,066

CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 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 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
51210	Regular Salaries	\$171,943	\$322,424	\$3,539,681	\$3,533,281	\$3,505,877
51213	Salary Reimbursement	\$0	\$0	\$0	\$5,893	0
51214	Overtime Salaries	\$5,423	\$10,298	\$130,877	\$130,877	\$128,986
52110	F.I.C.A. Taxes-City Portion	\$13,296	\$24,785	\$281,342	\$281,342	\$278,611
52310	Health/Life Insurance/ Dis Ins	\$14,813	\$24,830	\$494,788	\$494,788	\$502,931
52320	Workers' Comp. Insurance	\$3,671	\$7,166	\$85,150	\$85,150	\$89,416
52330	Pension Expense - DB	\$41,774	\$79,248	\$758,044	\$758,044	\$677,883
52336	Pension Expense - DC	\$0	\$0	\$0	\$0	\$3,622
	Total Payroll	\$250,920	\$468,751	\$5,289,882	\$5,289,375	\$5,187,326
53140	Pre-Employment/Physicals	\$865	\$6,183	\$8,544	\$8,544	\$7,590
53410	Contract Services	\$0	\$0	\$0	\$0	\$10,000
54010	Travel & Per Diem	\$390	\$0	\$0	\$0	\$0
54110	Telephone	\$11,397	\$4,688	\$24,960	\$40,740	\$21,526
54210	Postage	\$2,226	\$2,459	\$2,300	\$2,300	\$2,300
54310	Utility Services	\$0	\$0	\$56,500	\$56,500	\$50,500
54630	Repair & Maintenance - Equip	\$465	\$320	\$18,000	\$17,500	\$18,000
54632	Software Maint/Licenses	\$0	\$0	\$760	\$5,430	\$6,450
54650	Repair & Maintenance - Vehicles	\$275	\$263	\$36,226	\$36,226	\$36,226
54660	Repair & Maintenance - Building	\$0	\$0	\$19,300	\$26,630	\$18,400
54730	Printing Expense	\$0	\$0	\$3,400	\$3,400	\$3,400
54810	Employee Relations	\$901	\$1,128	\$1,500	\$1,500	\$1,500
55110	Office Supplies	\$1,996	\$2,397	\$2,450	\$2,450	\$1,600
55120	Computer / Printer / Fax	\$927	\$871	\$1,280	\$1,280	\$1,280
55210	Fuel & Oil (FY12 consolidated in 2110)	\$2,131	\$2,798	\$234,240	\$234,240	\$238,680
55220	Tires & Filters	\$0	\$0	\$14,965	\$14,965	\$15,000
55230	Operating Supplies	\$657	\$996	\$2,550	\$1,650	\$3,050
55240	Uniforms	\$0	\$650	\$1,670	\$11,270	\$1,445
55260	Janitorial Supplies	\$0	\$0	\$4,400	\$4,400	\$3,400
55270	Small Tools & Equipment	\$176	\$117	\$1,400	\$1,900	\$1,400
55410	Subscriptions	\$672	\$269	\$850	\$1,750	\$850
55411	Dues & Registrations	\$1,543	\$1,645	\$950	\$950	\$2,335
55430	Employee Development	\$2,835	\$418	\$0	\$0	\$0
55431	Employee Education Incentive	\$8,582	\$1,460	\$1,500	\$1,500	\$1,500
55441	Accreditation	\$0	\$0	\$0	\$0	\$5,000
	Total Operating	\$36,038	\$26,662	\$437,745	\$475,125	\$451,432
	Total Capital Lease	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$0	\$8,178	\$12,000	\$0	\$7,855
	Total Capital	\$0	\$8,178	\$12,000	\$0	\$7,855
	TOTAL BUDGET	\$286,958	\$503,591	\$5,739,627	\$5,764,500	\$5,646,613

Equipment-General:

Portable radio (1)	\$3,880
Mobile radio (1)	\$3,975
	<u>\$7,855</u>

CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 BUDGET

Police - Criminal Investigations - 2113

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
51210	Regular Salaries	\$639,080	\$729,814	\$0	\$0	\$0
51213	Salary Reimbursement	(\$22,498)	(\$13,884)	\$0	\$0	\$0
51214	Overtime Salaries	\$36,859	\$29,644	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$50,431	\$56,591	\$0	\$0	\$0
52310	Health/Life Insurance/ Dis Ins	\$75,187	\$82,508	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$18,739	\$20,246	\$0	\$0	\$0
52330	Pension Expense - DB	\$152,990	\$186,656	\$0	\$0	\$0
	Total Payroll	\$950,788	\$1,091,575	\$0	\$0	\$0
54010	Travel & Per Diem	\$20	\$0	\$0	\$0	\$0
54110	Telephone	\$7,376	\$6,727	\$8,640	\$1,840	\$3,615
54210	Postage	\$99	\$0	\$100	\$100	\$0
54410	Equipment Rental	\$408	\$408	\$500	\$500	\$0
54632	Software Maint/Licenses	\$0	\$0	\$0	\$0	\$2,200
54650	Repair & Maintenance - Vehicles	\$1,984	\$1,550	\$0	\$0	\$0
55110	Office Supplies	\$696	\$477	\$1,500	\$1,500	\$1,300
55120	Computer / Printer / Fax	\$937	\$768	\$1,280	\$1,280	\$990
55210	Fuel & Oil (FY12 consolidated in 2110)	\$21,507	\$26,004	\$0	\$0	\$0
55220	Tires & Filters	\$437	\$1,889	\$0	\$0	\$0
55230	Operating Supplies	\$2,815	\$7,021	\$4,305	\$4,305	\$4,900
55240	Uniforms	\$7,821	\$7,800	\$10,200	\$1,100	\$8,900
55270	Small Tools & Equipment	\$4,381	\$2,843	\$2,099	\$3,063	\$0
55278	Software Systems	\$538	\$0	\$178	\$178	\$145
55290	Protective Clothing	\$2,526	\$907	\$3,500	\$3,500	\$0
55430	Employee Development	\$1,873	\$2,443	\$0	\$0	\$0
55431	Employee Education Incentive	\$0	\$0	\$6,000	\$2,000	\$0
	Total Operating	\$53,418	\$58,837	\$38,302	\$19,366	\$22,050
57160	Lease Purchase Vehicle	\$4,508	\$0	\$0	\$0	\$0
57250	Lease Purchase Interest	\$174	\$0	\$0	\$0	\$0
	Total Capital Lease	\$4,682	\$0	\$0	\$0	\$0
64000	Equipment-General	\$1,115	\$7,557	\$13,474	\$12,510	\$8,380
64100	Vehicles	\$42,215	\$0	\$30,000	\$41,500	\$0
	Total Capital	\$43,330	\$7,557	\$43,474	\$54,010	\$8,380
	TOTAL BUDGET	\$1,052,218	\$1,157,969	\$81,776	\$73,376	\$30,430
	Equipment-General:					
	Portable radio (1)	\$3,880				
	Evidence drying cabinet	\$4,500				
		<u>\$8,380</u>				

Account Number	Description of Expenditure	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
51210	Regular Salaries	\$168,942	\$170,379	\$0	\$0	\$0
51214	Overtime Salaries	\$15,353	\$11,013	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$13,685	\$13,562	\$0	\$0	\$0
52310	Health/Life Insurance/ Dis Ins	\$25,748	\$23,374	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$5,139	\$5,019	\$0	\$0	\$0
52330	Pension Expense - DB	\$40,935	\$44,286	\$0	\$0	\$0
	Total Payroll	\$269,802	\$267,633	\$0	\$0	\$0
53410	Billing Services Cost	\$0	\$0	\$1,200	\$1,200	\$1,200
54010	Travel & Per Diem	\$0	\$0	\$15,000	\$17,000	\$10,000
54110	Telephone	\$1,605	\$1,785	\$3,300	\$0	\$0
54310	Utility Services	\$1,332	\$1,131	\$500	\$500	\$0
54630	Repair & Maintenance - Equip	\$14	\$0	\$250	\$250	\$0
54632	Software Maint/Licenses	\$0	\$0	\$730	\$730	\$300
54650	Repair & Maintenance - Vehicles	\$1,431	\$1,633	\$0	\$0	\$0
54730	Printing Expense	\$1,422	\$1,353	\$2,200	\$2,200	\$1,700
54800	Promotional Activities	\$7,145	\$5,778	\$6,550	\$6,550	\$6,550
54810	Employee Relations	\$0	\$106	\$750	\$750	\$750
54891	Community Youth Organization	\$3,007	\$2,690	\$3,325	\$3,325	\$3,325
55110	Office Supplies	\$500	\$376	\$1,050	\$1,050	\$825
55120	Computer / Printer / Fax	\$835	\$546	\$900	\$900	\$800
55210	Fuel & Oil (FY12 consolidated in 2110)	\$2,717	\$2,669	\$0	\$0	\$0
55220	Tires & Filters	\$428	\$928	\$0	\$0	\$0
55230	Operating Supplies	\$4,918	\$6,264	\$9,920	\$9,920	\$9,420
55240	Uniforms	\$3,324	\$2,388	\$5,090	\$5,090	\$4,770
55270	Small Tools & Equipment	\$5,329	\$3,867	\$1,125	\$1,125	\$725
55278	Software Systems	\$0	\$1,168	\$1,200	\$1,200	\$1,200
55290	Protective Clothing	\$700	\$0	\$1,000	\$1,000	\$1,000
55411	Dues & Registrations	\$40	\$60	\$525	\$525	\$0
55430	Employee Development	\$790	\$840	\$16,530	\$20,530	\$0
55431	Employee Education Incentive	\$0	\$0	\$3,000	\$1,000	\$1,500
55441	Accreditation	\$0	\$0	\$5,000	\$5,000	\$0
	Total Operating	\$35,537	\$33,582	\$79,145	\$79,845	\$44,065
	Total Capital Lease	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$0	\$0	\$20,000	\$20,000	\$16,355
64100	Vehicles	\$0	\$0	\$33,000	\$33,000	\$0
	Total Capital	\$0	\$0	\$53,000	\$53,000	\$16,355
	TOTAL BUDGET	\$305,339	\$301,215	\$132,145	\$132,845	\$60,420

Equipment-General:

Ballistic vests (ERT) (5)	\$8,500
Portable radio (1)	\$3,880
Mobile radio (1)	\$3,975
	<u>\$16,355</u>

Account Number	Description of Expenditure	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
51210	Regular Salaries	\$1,705,949	\$1,607,402	\$0	\$0	\$0
51213	Salary Reimbursement	(\$24,299)	(\$32,116)	\$0	\$0	0
51214	Overtime Salaries	\$126,167	\$70,831	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$135,250	\$123,343	\$0	\$0	\$0
52310	Health/Life Insurance/ Dis Ins	\$198,719	\$200,019	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$50,263	\$46,691	\$0	\$0	\$0
52330	Pension Expense - DB	\$387,855	\$400,137	\$0	\$0	\$0
	Total Payroll	\$2,579,904	\$2,416,307	\$0	\$0	\$0
54110	Telephone	\$3,165	\$2,746	\$4,380	\$380	\$0
54632	Software Maint/Licenses	\$0	\$0	\$800	\$800	\$0
54650	Repair & Maintenance - Vehicles	\$31,228	\$20,654	\$0	\$1,571	\$0
55110	Office Supplies	\$830	\$954	\$1,200	\$1,200	\$1,200
55120	Computer / Printer / Fax	\$0	\$276	\$350	\$350	\$350
55210	Fuel & Oil (FY12 consolidated in 2110)	\$104,952	\$129,020	\$0	\$0	\$0
55220	Tires & Filters	\$8,982	\$8,973	\$0	\$0	\$0
55230	Operating Supplies	\$7,115	\$2,161	\$2,250	\$2,250	\$2,250
55240	Uniforms	\$13,436	\$15,066	\$14,000	\$13,750	\$14,000
55270	Small Tools & Equipment	\$45,222	\$9,692	\$8,000	\$11,666	\$8,000
55278	Software Systems	\$0	\$500	\$500	\$500	\$0
55290	Protective Clothing	\$4,880	\$4,143	\$4,900	\$4,900	\$0
55430	Employee Development	\$8,826	\$10,613	\$0	\$0	\$1,500
55431	Employee Education Incentive	\$3,300	\$1,500	\$3,000	\$3,000	\$6,000
	Total Operating	\$231,936	\$206,298	\$39,380	\$40,367	\$33,300
57160	Lease Purchase Vehicle	\$98,855	\$0	\$0	\$0	\$0
57250	Lease Purchase Interest	\$3,928	\$0	\$0	\$0	\$0
	Total Capital Lease	\$102,783	\$0	\$0	\$0	\$0
64000	Equipment-General	\$59,344	\$60,274	\$57,874	\$57,874	\$56,360
64100	Vehicles	\$154,105	\$257,733	\$149,125	\$149,125	\$0
68100	Intangibles	\$2,790	\$0	\$0	\$0	\$0
	Total Capital	\$216,239	\$318,007	\$206,999	\$206,999	\$56,360
	TOTAL BUDGET	\$3,130,862	\$2,940,612	\$246,379	\$247,366	\$89,660

Equipment-General:

Portable radio (2)	\$7,760
Mobile radio (8)	\$31,800
Radar unit (8)	\$16,800
	<u>\$56,360</u>

CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 BUDGET

Police - Support Services - 2116

Account Number	Description of Expenditure	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
51210	Regular Salaries	\$565,001	\$558,936	\$348,343	\$348,343	\$345,335
51213	Salary Reimbursement	(\$44,215)	(\$10,238)	\$0	\$0	\$0
51214	Overtime Salaries	\$36,733	\$42,816	\$14,200	\$14,200	\$14,049
52110	F.I.C.A. Taxes-City Portion	\$45,696	\$44,951	\$27,735	\$27,735	\$27,493
52310	Health/Life Insurance/ Dis Ins	\$74,183	\$70,963	\$52,755	\$52,755	\$57,193
52320	Workers' Comp. Insurance	\$5,048	\$5,471	\$580	\$580	\$580
52330	Pension Expense - DB	\$122,006	\$123,151	\$62,323	\$62,323	\$56,352
	Total Payroll	\$804,452	\$836,050	\$505,936	\$505,936	\$501,002
54110	Telephone	\$36,593	\$41,379	\$39,060	\$39,060	\$39,808
54632	Software Maint/Licenses	\$5,081	\$5,899	\$7,219	\$8,319	\$5,495
54633	Maint Agreement / Contracts	\$0	\$0	\$800	\$800	\$0
54640	Repair & Maintenance - Comm	\$3,462	\$1,381	\$5,000	\$5,000	\$6,500
54650	Repair & Maintenance - Vehicles	\$471	\$1,210	\$0	\$0	\$0
54720	Copy Machine Supplies	\$11,776	\$9,899	\$8,280	\$8,280	\$6,930
54810	Employee Relations	\$0	\$348	\$500	\$0	\$0
55110	Office Supplies	\$449	\$677	\$2,200	\$2,131	\$1,200
55120	Computer / Printer / Fax	\$614	\$1,237	\$0	\$0	\$2,500
55210	Fuel & Oil (FY12 consolidated in 2110)	\$5,324	\$10,927	\$0	\$0	\$0
55220	Tires & Filters	\$466	\$520	\$0	\$0	\$0
55230	Operating Supplies	\$318	\$1,441	\$1,400	\$1,400	\$1,250
55240	Uniforms	\$1,749	\$1,467	\$922	\$672	\$1,750
55270	Small Tools & Equipment	\$2,407	\$1,052	\$1,000	\$1,000	\$1,000
55278	Software Systems	\$18,082	\$1,763	\$500	\$569	\$7,650
55290	Protective Clothing	\$655	\$0	\$0	\$0	\$908
55430	Employee Development	\$683	\$2,579	\$0	\$0	\$0
55431	Employee Education Incentive	\$0	\$0	\$0	\$0	\$1,500
	Total Operating	\$88,130	\$81,779	\$66,881	\$67,231	\$76,491
	Total Capital Lease	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$0	\$0	\$7,874	\$7,874	\$7,855
64200	Data Processing Equipment	\$137,658	\$3,757	\$5,750	\$5,750	\$2,400
68100	Intangibles	\$0	\$2,228	\$0	\$0	\$0
	Total Capital	\$137,658	\$5,985	\$13,624	\$13,624	\$10,255
	TOTAL BUDGET	\$1,030,240	\$923,814	\$586,441	\$586,791	\$587,748

Equipment-General:

Portable radio (1)	\$3,880
Mobile radio (1)	\$3,975
	<u>\$7,855</u>

Data Processing Equipment:

Desktop computer (2)	\$2,400
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<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
51210	Regular Salaries	\$195,689	\$141,368	\$0	\$0	\$0
51213	Salary Reimbursement	\$0	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$458	\$436	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$15,139	\$10,934	\$0	\$0	\$0
52310	Health/Life Insurance/ Dis Ins	\$16,431	\$13,247	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$4,488	\$3,607	\$0	\$0	\$0
52330	Pension Expense - DB	\$44,335	\$34,696	\$0	\$0	\$0
	Total Payroll	\$276,540	\$204,288	\$0	\$0	\$0
54110	Telephone	\$1,650	\$1,430	\$0	\$0	\$0
54310	Utility Services	\$56,397	\$53,579	\$0	\$0	\$0
54630	Repair & Maintenance - Equip	\$15,255	\$16,445	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$852	\$384	\$0	\$0	\$0
54660	Repair & Maintenance - Building	\$19,777	\$19,943	\$0	\$0	\$0
54730	Printing Expense	\$3,261	\$2,362	\$0	\$0	\$0
55110	Office Supplies	\$1,375	\$961	\$0	\$0	\$0
55120	Computer / Printer / Fax	\$0	\$101	\$0	\$0	\$0
55210	Fuel & Oil	\$4,478	\$5,704	\$0	\$0	\$0
55220	Tires & Filters	\$237	\$520	\$0	\$0	\$0
55230	Operating Supplies	\$2,648	\$2,756	\$0	\$0	\$0
55240	Uniforms	\$480	\$596	\$0	\$0	\$0
55260	Janitorial Supplies	\$4,406	\$3,881	\$0	\$0	\$0
55270	Small Tools & Equipment	\$1,212	\$1,067	\$0	\$0	\$0
55290	Protective Clothing	\$2,215	\$0	\$0	\$0	\$0
55411	Dues & Registrations	\$155	\$196	\$0	\$0	\$0
55420	Operational Books	\$897	\$1,125	\$0	\$0	\$0
55430	Employee Development	\$414	\$369	\$0	\$0	\$0
55431	Employee Education Incentive	\$389	\$290	\$0	\$0	\$0
	Total Operating	\$116,098	\$111,709	\$0	\$0	\$0
57160	Lease Purchase Vehicle	\$8,980	\$0	\$0	\$0	\$0
57250	Lease Purchase Interest	\$359	\$0	\$0	\$0	\$0
	Total Capital Lease	\$9,339	\$0	\$0	\$0	\$0
64000	Equipment-General	\$0	\$7,467	\$0	\$0	\$0
	Total Capital	\$0	\$7,467	\$0	\$0	\$0
	TOTAL BUDGET	\$401,977	\$323,464	\$0	\$0	\$0

Account Number	Description of Expenditure	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
51210	Regular Salaries	\$242,480	\$274,993	\$0	\$0	\$0
51214	Overtime Salaries	\$3,132	\$4,504	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$18,262	\$20,903	\$0	\$0	\$0
52310	Health/Life Insurance/ Dis Ins	\$26,896	\$27,645	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$5,168	\$6,278	\$0	\$0	\$0
52330	Pension Expense - DB	\$56,207	\$67,878	\$0	\$0	\$0
	Total Payroll	\$352,145	\$402,201	\$0	\$0	\$0
53410	Billing Services Cost	\$97,187	\$63,701	\$125,000	\$125,000	\$0
54110	Telephone	\$1,680	\$1,395	\$1,680	\$0	\$0
54210	Postage	\$2,675	\$6,178	\$4,000	\$4,000	\$2,500
54382	Lot Cleaning ¹	\$5,785	\$9,050	\$6,000	\$6,000	\$3,000
54630	Repair & Maintenance - Equip	\$0	\$0	\$225	\$225	\$0
54650	Repair & Maintenance - Vehicles	\$222	\$957	\$0	\$0	\$0
54730	Printing Expense	\$661	\$780	\$800	\$1,600	\$1,500
54920	Legal Advertising	\$0	\$0	\$0	\$0	\$1,000
54950	Recording Fee	\$1,770	\$1,082	\$1,500	\$425	\$750
55110	Office Supplies	\$980	\$617	\$1,500	\$1,200	\$0
55120	Computer / Printer / Fax	\$447	\$498	\$975	\$975	\$0
55210	Fuel & Oil (FY12 consolidated in 2110)	\$7,619	\$12,428	\$0	\$0	\$0
55220	Tires & Filters	\$428	\$342	\$0	\$0	\$0
55230	Operating Supplies	\$435	\$561	\$700	\$700	\$0
55240	Uniforms	\$765	\$828	\$850	\$850	\$750
55270	Small Tools & Equipment	\$1,873	\$389	\$675	\$675	\$0
55411	Dues & Registrations	\$233	\$580	\$700	\$700	\$0
55430	Employee Development	\$1,729	\$1,579	\$0	\$0	\$2,700
	Total Operating	\$124,489	\$100,965	\$144,605	\$142,350	\$12,200
57160	Lease Purchase Vehicle	\$4,509	\$0	\$0	\$0	\$0
57250	Lease Purchase Interest	\$174	\$0	\$0	\$0	\$0
	Total Capital Lease	\$4,683	\$0	\$0	\$0	\$0
64000	Equipment-General	\$3,734	\$0	\$7,874	\$11,849	\$7,855
64100	Vehicles	\$22,320	\$0	\$30,325	\$26,350	\$0
	Total Capital	\$26,054	\$0	\$38,199	\$38,199	\$7,855
	TOTAL BUDGET	\$507,371	\$503,166	\$182,804	\$180,549	\$20,055

¹ **Lot Cleaning**

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

Equipment-General:

Portable radio (1)	\$3,880
Mobile radio (1)	\$3,975
	<u>\$7,855</u>

**CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 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 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
51210	Regular Salaries	\$174,939	\$254,037	\$0	\$0	\$0
51214	Overtime Salaries	\$8,049	\$11,912	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$13,439	\$19,709	\$0	\$0	\$0
52310	Health/Life Insurance/ Dis Ins	\$19,087	\$29,852	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$5,003	\$7,172	\$0	\$0	\$0
52330	Pension Expense - DB	\$42,159	\$64,340	\$0	\$0	\$0
	Total Payroll	\$262,676	\$387,022	\$0	\$0	\$0
54110	Telephone	\$450	\$540	\$1,080	\$1,080	\$0
54630	Repair & Maintenance - Equip	\$526	\$555	\$3,000	\$3,000	\$2,900
54650	Repair & Maintenance - Vehicles	\$4,244	\$2,834	\$4,900	\$4,900	\$4,800
55210	Fuel & Oil (FY12 consolidated in 2110)	\$3,535	\$2,766	\$0	\$0	\$0
55220	Tires & Filters	\$1,930	\$1,561	\$3,600	\$3,600	\$3,700
55230	Operating Supplies	\$435	\$273	\$1,500	\$1,500	\$1,960
55240	Uniforms	\$663	\$990	\$6,240	\$6,240	\$7,280
55270	Small Tools & Equipment	\$610	\$3,526	\$5,105	\$5,105	\$0
55290	Protective Clothing	\$0	\$454	\$1,400	\$1,400	\$0
55430	Employee Development	\$825	\$840	\$0	\$0	\$0
55431	Employee Education Incentive	\$0	\$0	\$1,500	\$1,500	\$1,500
	Total Operating	\$13,218	\$14,339	\$28,325	\$28,325	\$22,140
	Total Capital Lease	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$0	\$0	\$0	\$17,100	\$0
64100	Vehicles	\$42,114	\$45,879	\$0	\$0	\$0
	Total Capital	\$42,114	\$45,879	\$0	\$17,100	\$0
	TOTAL BUDGET	\$318,008	\$447,240	\$28,325	\$45,425	\$22,140

CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 BUDGET

Police - Canine - 2120

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

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
51210	Regular Salaries	\$95,922	\$95,094	\$0	\$0	\$0
51213	Salary Reimbursement	\$0	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$4,668	\$1,527	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$7,658	\$7,357	\$0	\$0	\$0
52310	Health/Life Insurance/ Dis Ins	\$5,626	\$5,969	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$2,763	\$2,634	\$0	\$0	\$0
52330	Pension Expense - DB	\$22,253	\$23,328	\$0	\$0	\$0
	Total Payroll	\$138,890	\$135,909	\$0	\$0	\$0
54630	Repair & Maintenance - Equip	\$222	\$832	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$215	\$271	\$0	\$0	\$0
55210	Fuel & Oil	\$8,156	\$8,879	\$0	\$0	\$0
55220	Tires & Filters	\$0	\$840	\$0	\$0	\$0
55230	Operating Supplies	\$2,058	\$1,130	\$0	\$0	\$0
55240	Uniforms	\$418	\$791	\$0	\$0	\$0
55270	Small Tools & Equipment	\$1,549	\$495	\$0	\$0	\$0
55290	Protective Clothing	\$1,800	\$0	\$0	\$0	\$0
55430	Employee Development	\$835	\$495	\$0	\$0	\$0
	Total Operating	\$15,253	\$13,733	\$0	\$0	\$0
	Total Capital Lease	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL BUDGET	\$154,143	\$149,642	\$0	\$0	\$0

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

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
51210	Regular Salaries	\$131,115	\$104,110	\$0	\$0	\$0
51214	Overtime Salaries	\$7,329	\$3,191	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$10,494	\$8,272	\$0	\$0	\$0
52310	Health/Life Insurance/ Dis Ins	\$9,608	\$6,014	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$3,906	\$2,954	\$0	\$0	\$0
52330	Pension Expense - DB	\$28,931	\$26,167	\$0	\$0	\$0
	Total Payroll	\$191,383	\$150,708	\$0	\$0	\$0
53140	Pre-Employment/Physicals	\$8,821	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$8,900	\$8,915	\$0	\$0	\$0
54110	Telephone	\$1,350	\$1,080	\$0	\$0	\$0
54630	Repair & Maintenance - Equip	\$217	\$184	\$0	\$0	\$0
54632	Software Maint/Licenses	\$600	\$730	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$250	\$157	\$0	\$0	\$0
55110	Office Supplies	\$966	\$44	\$0	\$0	\$0
55210	Fuel & Oil	\$9,115	\$8,057	\$0	\$0	\$0
55220	Tires & Filters	\$337	\$957	\$0	\$0	\$0
55230	Operating Supplies	\$2,314	\$2,531	\$0	\$0	\$0
55240	Uniforms	\$4,876	\$1,523	\$0	\$0	\$0
55270	Small Tools & Equipment	\$1,609	\$1,418	\$0	\$0	\$0
55290	Protective Clothing	\$2,100	\$914	\$0	\$0	\$0
55411	Dues & Registrations	\$255	\$150	\$0	\$0	\$0
55430	Employee Development	\$5,579	\$490	\$0	\$0	\$0
55441	Accreditation	\$4,763	\$4,363	\$0	\$0	\$0
	Total Operating	\$52,052	\$31,513	\$0	\$0	\$0
	Total Capital Lease	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL BUDGET	\$243,435	\$182,221	\$0	\$0	\$0

**CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 BUDGET**

Fire - All Divisions - Overview

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

Some firefighters opted to remain in the City of Winter Springs' pension plan. This budget represents a pension subsidy for those firefighters.

<u>EXPENDITURES</u>	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
Personal Services	\$0	\$83,231	\$40,000	\$40,000	\$55,000
Operating Expenses	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$0	\$83,231	\$40,000	\$40,000	\$55,000

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
52330	Pension Expense	\$0	\$83,231	\$40,000	\$40,000	\$55,000
	Total Payroll	\$0	\$83,231	\$40,000	\$40,000	\$55,000
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL BUDGET	\$0	\$83,231	\$40,000	\$40,000	\$55,000

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
52330	Pension Expense	\$0	\$83,231	\$40,000	\$40,000	\$55,000
	Total Payroll	\$0	\$83,231	\$40,000	\$40,000	\$55,000
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL BUDGET	\$0	\$83,231	\$40,000	\$40,000	\$55,000

<u>EXPENDITURES</u>	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
Personal Services	\$1,146,934	\$1,007,499	\$1,066,878	\$1,046,811	\$1,006,475
Operating Expenses	\$730,968	\$729,530	\$809,250	\$834,453	\$777,460
Transfers	\$650,854	\$422	\$0	\$0	\$0
Capital Outlay	\$128,105	\$42,344	\$29,500	\$30,613	\$19,900
TOTAL EXPENDITURES	\$2,656,861	\$1,779,795	\$1,905,628	\$1,911,877	\$1,803,835
<u>AUTHORIZED PERSONNEL</u> - in Full-Time Equivalent Units - FTEs; PT designates part-time positions (italics)					
<u>Administration - 7200</u>					
Parks & Recreation Director	1	1	1		1
Administrative Secretary	1	1	1		1
Total	2	2	2		2
<u>Athletics - 7210</u>					
Recreation Supervisor	1	1	-		-
Park/Recreation Superintendent (moved to 7230)	-	-	1		-
Program Coordinator (Sports)	1	1	1		1
Park Ranger (PT) Parks & N/W	4.15	4.15	5.11		5.23
Total	6.15	6.15	7.11		6.23
<u>Concessions - 7220</u>					
Concession Manager (PT)	-	-	-		-
Concession Attendants (PT)	-	-	-		-
Total	0	0	0		0
<u>Parks and Grounds - 7230</u>					
Park/Recreation Superintendent	1	1	-		1
Parks Supervisor	-	-	1		1
Crew Chief	2	1	-		-
Irrigation Worker	1	0.70	1		-
Lead Maintenance Worker	1	1	1		1
Maintenance Worker	3.70	3	2		2
Maintenance Worker (PT)	0.75	-	-		1.46
Mechanic	1	1	1		1
Spray Technician	1	1	-		-
Park Ranger (PT)	3.00	3.00	3.65		2.19
Total	14.45	11.70	9.65		9.65
<u>Programs / Specials - 7240</u>					
Program Supervisor	1	1	-		-
Program Coordinator (Events)	-	-	1		1
Guest Services Rep (PT)	0.75	0.75	0.73		0.73
Maintenance Worker (PT)	0.75	0.75	0.73		0.73
Total	2.50	2.50	2.46		2.46
<u>Seniors - 7250</u>					
Senior Center Manager	1	1	1		1
Customer Service Rep	-	-	1		-
Program Coordinator (Senior)	-	-	1		1
Aquatics Specialist (PT)	-	-	0.73		1
Office Assistant (PT)	0.84	0.84	-		-
Maint Worker (PT)	0.84	0.84	0.73		0.73
Total	2.68	2.68	4.46		3.73
<u>Senior Center Pool - 7251</u>					
Therapy-Pool Attendant	1	1	-		-
<u>Hound Ground - 7270</u>					
Maintenance Worker	0.30	0.30	-		-
<u>Splash Playgrounds - 7280</u>					
Maint/Monitor (PT)	2.77	2.77	-		-
TOTAL AUTHORIZED PERSONNEL	31.85	29.10	25.68		24.07

CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 BUDGET

Parks & Recreation - All Divisions - Summary

Account Number	Description of Expenditure	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
51210	Regular Salaries	\$799,879	\$703,067	\$738,318	\$723,013	\$702,892
	Summer Camp - all inclusive payroll cost	\$29,677	\$18,964	\$0	\$0	\$0
51214	Overtime Salaries	\$15,885	\$20,054	\$44,401	\$37,300	\$42,846
52110	F.I.C.A. Taxes-City Portion	\$61,800	\$54,868	\$58,270	\$60,083	\$55,441
52310	Health/Life Insurance/Dis Ins	\$79,324	\$66,578	\$100,695	\$100,695	\$102,255
52320	Workers' Comp. Insurance	\$21,425	\$16,865	\$13,258	\$13,784	\$15,123
52330	Pension - DB	\$138,944	\$127,103	\$111,936	\$111,936	\$85,107
52336	Pension - DC	\$0	\$0	\$0	\$0	\$2,811
	Total Payroll	\$1,146,934	\$1,007,499	\$1,066,878	\$1,046,811	\$1,006,475
53140	Pre-Employment/Physicals	\$1,117	\$934	\$1,150	\$1,150	\$800
53160	Consulting Services	\$19,460	\$0	\$0	\$0	\$0
53188	Outside Services	\$115,514	\$159,400	\$179,500	\$203,500	\$195,000
53210	Audit Services	\$0	\$0	\$2,500	\$2,500	\$0
53411	Bank Charges	\$1,564	\$1,457	\$2,500	\$2,500	\$2,500
54010	Travel & Per Diem	\$2,215	\$267	\$2,200	\$2,200	\$1,800
54020	Automobile Allowance	\$4,200	\$161	\$0	\$0	\$0
54110	Telephone	\$5,740	\$3,729	\$6,500	\$6,500	\$4,080
54210	Postage	\$1,152	\$422	\$1,600	\$1,600	\$1,000
54310	Utility Services	\$136,307	\$141,631	\$151,000	\$151,000	\$143,600
54410	Equipment Rental	\$8,251	\$5,136	\$10,650	\$10,650	\$9,300
54502	Cash Over / Short	\$3	\$5	\$0	\$0	\$0
54630	Repair & Maintenance - Equipment	\$40,431	\$37,675	\$44,900	\$44,343	\$34,500
54633	Maintenance Agreements/Contracts	\$0	\$0	\$3,000	\$3,000	\$7,100
54650	Repair & Maintenance - Vehicles	\$3,844	\$6,859	\$5,000	\$5,000	\$7,000
54660	Repair & Maintenance - Building	\$22,759	\$27,413	\$24,900	\$40,100	\$31,900
54682	Repair & Maintenance - Grounds	\$145,333	\$132,111	\$101,000	\$100,580	\$94,500
54687	Repair & Maintenance - Irrigation	\$3,000	\$3,000	\$13,000	\$13,000	\$10,000
54720	Copy Machine Supplies	\$246	\$0	\$300	\$300	\$550
54730	Printing Expense	\$3,497	\$2,600	\$4,500	\$4,500	\$3,825
54800	Promotional Activities - Programs	\$2,903	\$2,854	\$3,000	\$3,000	\$3,000
54800	90100 Promotional - July 4th	\$21,514	\$20,487	\$10,000	\$10,000	\$10,000
54800	90200 Promotional - Tree Lighting	\$9,325	\$4,295	\$0	\$3,840	\$0
54800	90500 Promotional - Fall Event	\$5,639	\$5,273	\$0	\$5,950	\$0
54800	91000 Promo - Spring Festival	\$0	\$0	\$0	\$600	\$0
54850	Scholarship Expense	\$15	\$370	\$2,000	\$2,000	\$2,000
54880	Summer Camp Program	\$25,041	\$18,427	\$68,500	\$42,471	\$53,000
54890	League and Field Rental Expense	\$62,016	\$66,393	\$75,000	\$75,000	\$72,000
54920	Legal Advertising	\$35	\$311	\$100	\$100	\$100
54950	Recording Fees	\$180	\$0	\$0	\$0	\$0
55110	Office Supplies	\$2,462	\$3,022	\$2,400	\$2,400	\$2,400
55120	Computer / Fax / Printer Expense	\$2,224	\$3,111	\$3,500	\$3,500	\$4,105
55210	Fuel & Oil	\$17,752	\$16,999	\$17,550	\$17,550	\$17,550
55220	Tires & Filters	\$1,682	\$1,288	\$2,000	\$2,000	\$2,000
55230	Operating Supplies	\$9,939	\$6,192	\$8,400	\$8,400	\$7,300
55240	Uniforms	\$3,201	\$2,994	\$3,200	\$3,600	\$4,000
55260	Janitorial Supplies	\$16,058	\$17,026	\$14,500	\$14,500	\$14,500
55270	Small Tools & Equipment	\$24,831	\$26,414	\$22,800	\$22,800	\$19,900
55278	Software	\$243	\$0	\$2,200	\$2,200	\$2,200
55285	Pool/Splash Playground Chemicals	\$4,663	\$3,110	\$7,000	\$7,000	\$5,000
55290	Protective Clothing	\$2,096	\$1,615	\$2,200	\$1,800	\$2,100
55410	Subscriptions	\$156	\$69	\$1,500	\$1,500	\$450
55411	Dues & Registrations	\$2,674	\$4,845	\$5,500	\$5,500	\$4,650
55430	Employee Development	\$1,686	\$1,635	\$3,700	\$5,899	\$3,750
	Total Operating	\$730,968	\$729,530	\$809,250	\$834,453	\$777,460
58105	Transfer to W&S - Events Overtime	\$0	\$318	\$0	\$0	\$0
58115	Transfer to Stormwater - Events Overtime	\$0	\$104	\$0	\$0	\$0
58160	70105 Transfer to LOC Debt Svc Fund	\$650,854	\$0	\$0	\$0	\$0
	Total Transfers	\$650,854	\$422	\$0	\$0	\$0
63000	Improvements	\$0	\$0	\$23,500	\$23,500	\$8,000
64000	Equipment-General	\$72,315	\$32,631	\$0	\$0	\$7,900
64200	Data Processing Equipment	\$0	\$913	\$6,000	\$7,113	\$4,000
64400	Machinery	\$0	\$8,800	\$0	\$0	\$0
65000	Construction in Progress	\$55,790	\$0	\$0	\$0	\$0
	Total Capital	\$128,105	\$42,344	\$29,500	\$30,613	\$19,900
	TOTAL PARKS & REC BUDGET	\$2,656,861	\$1,779,795	\$1,905,628	\$1,911,877	\$1,803,835

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
51210	Regular Salaries	\$124,704	\$130,306	\$119,374	\$119,374	\$114,380
51214	Overtime Salaries	\$372	\$1,063	\$1,785	\$1,785	\$1,535
52110	F.I.C.A. Taxes-City Portion	\$9,421	\$9,689	\$9,342	\$9,342	\$8,941
52310	Health/Life Insurance/Dis Ins	\$11,934	\$12,547	\$17,970	\$17,970	\$20,523
52320	Workers' Comp. Insurance	\$278	\$1,912	\$196	\$196	\$189
52330	Pension - DB	\$28,883	\$31,896	\$25,538	\$25,538	\$22,140
	Total Payroll	\$175,592	\$187,413	\$174,205	\$174,205	\$167,708
53160	Consulting Services	\$800	\$0	\$0	\$0	\$0
53411	Bank Charges	\$1,564	\$1,457	\$2,500	\$2,500	\$2,500
54010	Travel & Per Diem	\$713	\$209	\$600	\$600	\$600
54020	Automobile Allowance	\$4,200	\$161	\$0	\$0	\$0
54110	Telephone	\$1,251	\$725	\$1,800	\$1,800	\$1,200
54210	Postage	\$30	\$0	\$100	\$100	\$200
54410	Equipment Rental	\$2,028	\$2,188	\$3,850	\$3,850	\$2,500
54660	Repair & Maintenance - Building	\$486	\$295	\$1,400	\$1,400	\$1,400
54730	Printing Expense	\$0	\$0	\$200	\$200	\$200
54920	Legal Advertising	\$35	\$0	\$100	\$100	\$100
54950	Recording Fees	\$180	\$0	\$0	\$0	\$0
55110	Office Supplies	\$1,432	\$1,797	\$1,800	\$1,800	\$1,800
55120	Computer / Fax / Printer Expense	\$1,678	\$1,982	\$2,000	\$2,000	\$2,000
55230	Operating Supplies	\$120	\$360	\$500	\$500	\$500
55260	Janitorial Supplies	\$87	\$128	\$0	\$0	\$0
55270	Small Tools & Equipment	\$449	\$775	\$500	\$500	\$500
55278	Software	\$0	\$0	\$2,000	\$2,000	\$2,000
55290	Protective Clothing	\$49	\$0	\$200	\$200	\$100
55410	Subscriptions	\$86	\$49	\$700	\$700	\$300
55411	Dues & Registrations	\$505	\$501	\$1,200	\$1,200	\$1,000
55430	Employee Development	\$480	\$545	\$1,000	\$3,199	\$1,000
	Total Operating	\$16,173	\$11,172	\$20,450	\$22,649	\$17,900
	Total Transfers	\$0	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$0	\$913	\$6,000	\$6,000	\$0
	Total Capital	\$0	\$913	\$6,000	\$6,000	\$0
	TOTAL BUDGET	\$191,765	\$199,498	\$200,655	\$202,854	\$185,608

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

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
51210	Regular Salaries	\$143,528	\$141,573	\$177,992	\$166,077	\$133,864
51214	Overtime Salaries	\$181	\$2,158	\$1,520	\$1,520	\$1,520
52110	F.I.C.A. Taxes-City Portion	\$10,627	\$11,011	\$13,807	\$13,807	\$10,431
52310	Health/Life Insurance/Dis Ins	\$7,654	\$5,859	\$14,906	\$14,906	\$7,120
52320	Workers' Comp. Insurance	\$4,572	\$3,392	\$3,130	\$3,130	\$3,350
52330	Pension - DB	\$19,765	\$15,494	\$15,796	\$15,796	\$6,095
	Total Payroll	\$186,327	\$179,487	\$227,151	\$215,236	\$162,380
53140	Pre-Employment/Physicals	\$113	\$81	\$200	\$200	\$200
54010	Travel & Per Diem	\$255	\$0	\$200	\$200	\$200
54110	Telephone	\$971	\$720	\$1,200	\$1,200	\$960
54880	Sports Summer Camp Program	\$0	\$0	\$3,500	\$3,500	\$0
54890	XXXXX League & Field Rental	\$0	\$0	\$57,000	\$57,000	\$54,000
55110	Office Supplies	\$143	\$191	\$0	\$0	\$0
55240	Uniforms	\$1,119	\$1,000	\$1,000	\$1,000	\$1,000
55270	Small Tools & Equipment	\$649	\$518	\$700	\$700	\$500
55278	Software	\$0	\$0	\$200	\$200	\$200
55290	Protective Clothing	\$186	\$197	\$200	\$200	\$200
55411	Dues & Registrations	\$330	\$425	\$1,500	\$1,500	\$500
55430	Employee Development	\$61	\$414	\$600	\$600	\$600
	Total Operating	\$3,827	\$3,546	\$66,300	\$66,300	\$58,360
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL BUDGET	\$190,154	\$183,033	\$293,451	\$281,536	\$220,740

Associated Revenues:

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

¹ **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	\$33,000
<u>70201</u> Football	\$8,000
General	\$13,000
	<u>\$54,000</u>

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

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
54880	Summer Camp (Sport Camps)	\$0	\$0	\$0	\$0	\$0
54890	XXXXX League/Field Expense	\$43,634	\$44,700	\$0	\$0	\$0
55411	Dues & Registrations	\$250	\$0	\$0	\$0	\$0
	Total Operating	\$43,884	\$44,700	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL BUDGET	\$43,884	\$44,700	\$0	\$0	\$0

Associated Revenues:

347201	League Fees prev #349100 ¹	\$33,728	\$35,297	\$46,000	\$46,000	This cost center moved to Div #7210
347205	Sport Camps prev #349500 ²	\$3,380	\$2,000	\$6,200	\$6,200	
347206	Field Rental (prev #347201)	\$19,313	\$16,840	\$16,000	\$16,000	

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
53210	Audit Services	\$0	\$0	\$2,500	\$2,500	\$0
54210	Postage	\$1,122	\$422	\$1,500	\$1,500	\$800
54410	Equipment Rental	\$400	\$0	\$500	\$500	\$500
54730	Printing Expense	\$1,782	\$577	\$2,000	\$2,000	\$1,500
54890	League and Field Rental Expense	\$18,382	\$21,693	\$18,000	\$18,000	\$18,000
55230	Operating Supplies	\$3,822	\$1,136	\$4,000	\$4,000	\$3,000
55270	Small Tools & Equipment	\$1,430	\$1,588	\$1,500	\$1,500	\$2,500
	Total Operating	\$26,938	\$25,416	\$30,000	\$30,000	\$26,300
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL BUDGET	\$26,938	\$25,416	\$30,000	\$30,000	\$26,300

	Associated Revenue:					
347204	Partnership League Fees	\$65,337	\$56,371	\$66,500	\$66,500	\$66,500

¹ **Partnership League Fee revenues:**

CFK Soccer Club	\$33,000
WSBL	\$14,000
WS Babe Ruth	\$11,500
WS Grizzlies	\$8,000
	<u>\$66,500</u>

CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 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 09/10	FY 10/11	Original	Revised	FY 12/13
		Actual	Actual	FY 11/12 Budget	FY 11/12 Budget	Budget
51210	Regular Salaries	\$328,619	\$250,190	\$250,508	\$228,609	\$275,480
51214	Overtime Salaries	\$13,957	\$12,866	\$9,295	\$9,295	\$7,889
52110	F.I.C.A. Taxes-City Portion	\$26,057	\$19,965	\$19,921	\$19,921	\$21,724
52310	Health/Life Insurance/Dis Ins	\$42,374	\$33,480	\$42,866	\$42,866	\$46,030
52320	Workers' Comp. Insurance	\$10,842	\$7,070	\$5,783	\$5,783	\$6,977
52330	Pension - DB	\$61,400	\$57,431	\$40,645	\$40,645	\$32,890
52336	Pension - DC	\$0	\$0	\$0	\$0	\$2,811
	Total Payroll	\$483,249	\$381,002	\$369,018	\$347,119	\$393,801
53140	Pre-Employment/Physicals	\$495	\$289	\$450	\$450	\$400
53188	Outside Services ¹	\$83,082	\$132,153	\$156,000	\$180,000	\$165,000
54010	Travel & Per Diem	\$290	\$0	\$500	\$500	\$500
54110	Telephone	\$2,014	\$1,551	\$1,800	\$1,800	\$960
54310	Utility Services	\$69,678	\$72,355	\$82,000	\$82,000	\$75,000
54410	Equipment Rental	\$4,970	\$2,948	\$6,300	\$6,300	\$6,300
54502	Cash Over / Short	\$3	\$5	\$0	\$0	\$0
54630	Repair & Maintenance - Equipment	\$35,213	\$29,296	\$35,000	\$35,000	\$25,000
54633	Maintenance Agreements/Contracts	\$0	\$0	\$3,000	\$3,000	\$7,100
54650	Repair & Maintenance - Vehicles	\$3,844	\$6,859	\$5,000	\$5,000	\$7,000
54660	Repair & Maintenance - Building	\$7,027	\$9,479	\$9,000	\$9,000	\$9,000
54682	Repair & Maintenance - Grounds	\$139,228	\$130,804	\$100,000	\$99,580	\$90,000
54687	Repair & Maintenance - Irrigation	\$3,000	\$3,000	\$13,000	\$13,000	\$10,000
54920	Legal Advertising	\$0	\$311	\$0	\$0	\$0
54930	Classified Advertising	\$0	\$0	\$0	\$420	\$0
55210	Fuel & Oil	\$17,639	\$15,725	\$17,000	\$17,000	\$17,000
55220	Tires & Filters	\$1,682	\$1,288	\$2,000	\$2,000	\$2,000
55230	Operating Supplies	\$3,168	\$2,512	\$3,100	\$3,100	\$3,000
55240	Uniforms	\$2,000	\$1,994	\$2,000	\$1,600	\$2,000
55260	Janitorial Supplies	\$11,679	\$11,997	\$10,000	\$10,000	\$10,000
55270	Small Tools & Equipment	\$11,136	\$14,954	\$11,200	\$11,200	\$11,000
55285	Pool/Splash Playground Chemicals	\$0	\$0	\$3,000	\$3,000	\$3,000
55290	Protective Clothing	\$1,861	\$1,418	\$1,800	\$1,400	\$1,800
55410	Subscriptions	\$0	\$0	\$700	\$700	\$100
55411	Dues & Registrations	\$410	\$317	\$500	\$500	\$1,000
55430	Employee Development	\$380	\$370	\$500	\$500	\$650
	Total Operating	\$398,799	\$439,625	\$463,850	\$487,050	\$447,810
	Total Transfers	\$0	\$0	\$0	\$0	\$0
63000	Improvements	\$0	\$0	\$20,000	\$20,000	\$0
64000	Equipment-General	\$46,484	\$31,247	\$0	\$0	\$7,900
64200	Data Processing Equipment	\$0	\$0	\$0	\$0	\$1,200
64400	Machinery	\$0	\$8,800	\$0	\$0	\$0
	Total Capital	\$46,484	\$40,047	\$20,000	\$20,000	\$9,100
	TOTAL BUDGET	\$928,532	\$860,674	\$852,868	\$854,169	\$850,711

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

Associated Revenue:

369101	70216 Misc Revenue (Banners)	Previously, Hound Ground cost center was in Division 7270	\$1,500
347515	Splash Playground Revenue	Previously, Splash Playground was in Division 7280	\$8,000

Data Processing:

Desktop Computer (1) \$1,200

Equipment General:

Sod Cutter \$4,000
Security Cameras \$3,900
\$7,900

Account Number	Description of Expenditure	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
51210	Regular Salaries	\$66,011	\$60,028	\$57,141	\$80,650	\$56,170
	Summer Camp - all inclusive payroll ¹	\$29,677	\$18,964	\$0	\$0	\$0
51214	Overtime Salaries	\$6	\$1,074	\$1,520	\$2,210	\$1,520
52110	F.I.C.A. Taxes-City Portion	\$5,049	\$4,675	\$4,524	\$6,337	\$4,450
52310	Health/Life Insurance/Dis Ins	\$5,371	\$3,789	\$6,216	\$6,216	\$7,120
52320	Workers' Comp. Insurance	\$1,696	\$1,269	\$1,049	\$1,575	\$1,429
52330	Pension - DB	\$9,457	\$5,164	\$6,778	\$6,778	\$6,095
	Total Payroll	\$117,267	\$94,963	\$77,228	\$103,766	\$76,784
53140	Pre-Employment/Physicals	\$78	\$84	\$100	\$100	\$100
53160	Consulting Services	\$16,790	\$0	\$0	\$0	\$0
53188	Outside Services (Janitorial)	\$0	\$0	\$500	\$500	\$0
54010	Travel & Per Diem	\$957	\$58	\$600	\$600	\$200
54110	Telephone	\$535	\$127	\$600	\$600	\$480
54310	Utility Services	\$12,065	\$11,279	\$13,400	\$13,400	\$13,000
54630	Repair & Maintenance - Equipment	\$352	\$0	\$900	\$900	\$500
54660	Repair & Maintenance - Building	\$5,298	\$5,780	\$5,000	\$15,200	\$12,000
54682	Repair & Maintenance - Grounds	\$0	\$0	\$1,000	\$1,000	\$4,500
54730	Printing Expense	\$1,715	\$1,965	\$2,000	\$2,000	\$2,000
54800	Promotional Activities - Programs	\$2,903	\$2,854	\$3,000	\$3,000	\$3,000
54850	Scholarship Expense	\$15	\$370	\$2,000	\$2,000	\$2,000
54880	Summer Camp Program ¹	\$25,041	\$18,427	\$65,000	\$38,971	\$53,000
55110	Office Supplies	\$649	\$686	\$600	\$600	\$600
55120	Computer / Fax / Printer Expense	\$0	\$144	\$200	\$200	\$405
55210	Fuel & Oil	\$113	\$1,274	\$550	\$550	\$550
55230	Operating Supplies	\$109	\$221	\$300	\$300	\$300
55260	Janitorial Supplies	\$946	\$989	\$1,000	\$1,000	\$1,000
55270	Small Tools & Equipment	\$114	\$849	\$5,000	\$5,000	\$1,500
55410	Subscriptions	\$70	\$20	\$100	\$100	\$50
55411	Dues & Registrations	\$199	\$200	\$400	\$400	\$250
55430	Employee Development	\$424	\$306	\$600	\$600	\$600
	Total Operating	\$68,373	\$45,633	\$102,850	\$87,021	\$96,035
	Total Transfers	\$0	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$0	\$0	\$0	\$0	\$1,400
	Total Capital	\$0	\$0	\$0	\$0	\$1,400
	TOTAL BUDGET	\$185,640	\$140,596	\$180,078	\$190,787	\$174,219
Associated Revenue:						
347202	Summer Camp Program prev #349200	\$58,157	\$35,535	\$65,000	\$65,000	\$53,000
347203	Program Fees prev #349300	\$3,349	\$3,223	\$1,500	\$1,500	\$1,500

¹ 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 (1) \$1,400

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

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
51210	Regular Salaries	\$71,296	\$82,846	\$133,303	\$128,303	\$122,998
51214	Overtime Salaries	\$560	\$1,836	\$5,281	\$5,281	\$5,382
52110	F.I.C.A. Taxes-City Portion	\$5,529	\$6,521	\$10,676	\$10,676	\$9,895
52310	Health/Life Insurance/Dis Ins	\$5,421	\$7,619	\$18,737	\$18,737	\$21,462
52320	Workers' Comp. Insurance	\$1,960	\$2,110	\$3,100	\$3,100	\$3,178
52330	Pension - DB	\$11,543	\$13,062	\$23,179	\$23,179	\$17,887
	Total Payroll	\$96,309	\$113,994	\$194,276	\$189,276	\$180,802
53140	Pre-Employment/Physicals	\$78	\$0	\$400	\$400	\$100
53188	Outside Services (bus)	\$21,872	\$27,247	\$23,000	\$23,000	\$30,000
54010	Travel & Per Diem	\$0	\$0	\$300	\$300	\$300
54110	Telephone	\$483	\$480	\$1,100	\$1,100	\$480
54310	Utility Services	\$42,527	\$42,787	\$55,600	\$55,600	\$55,600
54630	Repair & Maintenance - Equipment	\$2,349	\$2,748	\$9,000	\$8,443	\$9,000
54660	Repair & Maintenance - Building	\$5,124	\$6,620	\$9,500	\$14,500	\$9,500
54682	Repair & Maintenance - Grounds	\$0	\$422	\$0	\$0	\$0
54720	Copy Machine Supplies	\$246	\$0	\$300	\$300	\$550
54730	Printing Expense	\$0	\$0	\$300	\$300	\$125
55110	Office Supplies	\$93	\$98	\$0	\$0	\$0
55120	Computer / Fax / Printer Expense	\$346	\$785	\$1,300	\$1,300	\$1,700
55230	Operating Supplies	\$93	\$320	\$500	\$500	\$500
55240	Uniforms	\$0	\$0	\$200	\$1,000	\$1,000
55260	Janitorial Supplies	\$2,830	\$3,412	\$3,500	\$3,500	\$3,500
55270	Small Tools & Equipment	\$1,256	\$2,657	\$3,900	\$3,900	\$3,900
55278	Software	\$243	\$0	\$0	\$0	\$0
55285	Pool/Splash Playground Chemicals	\$0	\$100	\$4,000	\$4,000	\$2,000
55411	Dues & Registrations	\$100	\$0	\$1,900	\$1,900	\$1,900
55430	Employee Development	\$36	\$0	\$1,000	\$1,000	\$900
	Total Operating	\$77,676	\$87,676	\$115,800	\$121,043	\$121,055
	Total Transfers	\$0	\$0	\$0	\$0	\$0
63000	Improvements	\$0	\$0	\$3,500	\$3,500	\$8,000
64000	Equipment-General	\$7,989	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$0	\$0	\$0	\$1,113	\$1,400
	Total Capital	\$7,989	\$0	\$3,500	\$4,613	\$9,400
	TOTAL BUDGET	\$181,974	\$201,670	\$313,576	\$314,932	\$311,257
Associated Revenue:						
347505	Senior Center Annual Registrations	\$13,741	\$12,072	\$10,000	\$10,000	\$12,000
				In prior years, this cost center was in Division 7251 - Therapy Pool		
347510	Senior Center Therapy Pool Memberships					\$28,000
	Data Processing Equipment:				Improvements:	
	Desktop Computer (1)	\$1,400			Therapy Pool Railing	\$8,000

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

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
51210	Regular Salaries	\$28,868	\$9,150	\$0	\$0	\$0
51214	Overtime Salaries	\$470	\$445	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$2,277	\$742	\$0	\$0	\$0
52310	Health/Life Insurance/Dis Ins	\$5,298	\$1,873	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$924	\$287	\$0	\$0	\$0
52330	Pension - DB	\$6,555	\$2,347	\$0	\$0	\$0
	Total Payroll	\$44,392	\$14,844	\$0	\$0	\$0
53140	Pre-Employment/Physicals	\$353	\$480	\$0	\$0	\$0
54110	Telephone	\$486	\$126	\$0	\$0	\$0
54310	Utility Services	\$7,650	\$9,615	\$0	\$0	\$0
54630	Repair & Maintenance - Equipment	\$2,517	\$5,631	\$0	\$0	\$0
54660	Repair & Maintenance - Building	\$4,824	\$5,239	\$0	\$0	\$0
54730	Printing Expense	\$0	\$58	\$0	\$0	\$0
55110	Office Supplies	\$145	\$250	\$0	\$0	\$0
55120	Computer / Fax / Printer Expense	\$200	\$200	\$0	\$0	\$0
55230	Operating Supplies	\$0	\$58	\$0	\$0	\$0
55240	Uniforms	\$82	\$0	\$0	\$0	\$0
55260	Janitorial Supplies	\$116	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$1,658	\$4,999	\$0	\$0	\$0
55285	Pool/Splash Playground Chemicals	\$3,669	\$1,574	\$0	\$0	\$0
55411	Dues & Registrations	\$560	\$3,082	\$0	\$0	\$0
55430	Employee Development	\$305	\$0	\$0	\$0	\$0
	Total Operating	\$22,565	\$31,312	\$0	\$0	\$0
58160	<u>70105</u> Transfer to LOC Debt Svc Fund ¹	\$650,854	\$0	\$0	\$0	\$0
	Total Transfers	\$650,854	\$0	\$0	\$0	\$0
64000	Equipment-General	\$0	\$1,384	\$0	\$0	\$0
	Total Capital	\$0	\$1,384	\$0	\$0	\$0
	TOTAL BUDGET	\$717,811	\$47,540	\$0	\$0	\$0

Associated Revenue:

347510	Senior Center Pool Memberships	\$29,170	\$26,673	\$35,000	\$35,000	This cost center moved to Div #7250
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¹ In fiscal year 2008, \$750,000 was drawn down from a line of credit for the Senior Center Expansion. The balance on this line of credit was paid off in fiscal year 2010 and is so reflected by a transfer to the Debt Service Fund (#230).

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
51214	Overtime - Community Event Public Safety	\$0	\$0	\$25,000	\$17,209	\$25,000
	Total Payroll	\$0	\$0	\$25,000	\$17,209	\$25,000
54800	<u>90100</u> Promotional - July 4th	\$21,514	\$20,487	\$10,000	\$10,000	\$10,000
54800	<u>90200</u> Promotional - Tree Lighting ²	\$9,325	\$4,295	\$0	\$3,840	\$0
54800	<u>90500</u> Promotional - Hometown Harvest	\$5,639	\$5,273	\$0	\$5,950	\$0
54800	<u>91000</u> Promo - Spring Festival	\$0	\$0	\$0	\$600	\$0
	Total Operating	\$36,478	\$30,055	\$10,000	\$20,390	\$10,000
58105	Transfer to W&S - Events Overtime	\$0	\$318	\$0	\$0	\$0
58115	Transfer to Stormwater - Events Overtime	\$0	\$104	\$0	\$0	\$0
58130	<u>70105</u> Transfer to LOC Debt Svc Fund ¹	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$422	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL BUDGET	\$36,478	\$30,477	\$35,000	\$37,599	\$35,000

Associated Potential Revenues:						
347400	Booth Rentals (prev #362100)					
	<u>90100</u> July 4th	\$0	\$2,770	\$0	\$0	\$0
	<u>90200</u> Tree Lighting/Parade	\$0	\$1,700	\$0	\$0	\$0
	<u>90500</u> Hometown Harvest	\$0	\$2,225	\$0	\$0	\$0
	<u>90600</u> Dancing Under Stars	\$0	\$0	\$0	\$0	\$0
	<u>90700</u> Festival of the Arts	\$0	\$328	\$0	\$0	\$0
	Total Booth Rentals	\$0	\$7,023	\$0	\$0	\$0
366000	Donations (prev #361200, 366200):					
	<u>90100</u> July 4th	\$0	\$12,425	\$0	\$0	\$0
	<u>90200</u> Tree Lighting/Parade	\$0	\$2,095	\$0	\$0	\$0
	<u>90500</u> Hometown Harvest	\$3,000	\$2,375	\$0	\$0	\$0
	<u>90700</u> Festival of the Arts	\$8,514	\$0	\$0	\$0	\$0
	Total Donations	\$11,514	\$16,895	\$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 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
51210	Regular Salaries	\$6,649	\$7,070	\$0	\$0	\$0
51214	Overtime Salaries	\$0	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$504	\$537	\$0	\$0	\$0
52310	Health/Life Insurance/Dis Ins	\$1,272	\$1,411	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$208	\$190	\$0	\$0	\$0
52330	Pension - DB	\$1,341	\$1,709	\$0	\$0	\$0
	Total Payroll	\$9,974	\$10,917	\$0	\$0	\$0
53160	Consulting Services	\$1,870	\$0	\$0	\$0	\$0
53188	Outside Serv-Temp Serv	\$10,560	\$0	\$0	\$0	\$0
54310	Utility Services	\$153	\$272	\$0	\$0	\$0
54410	Equipment Rental	\$853	\$0	\$0	\$0	\$0
54682	Repair & Maintenance - Grounds	\$6,105	\$885	\$0	\$0	\$0
55230	Operating Supplies	\$1,140	\$940	\$0	\$0	\$0
55260	Janitorial Supplies	\$400	\$500	\$0	\$0	\$0
55270	Small Tools & Equipment	\$8,139	\$74	\$0	\$0	\$0
	Total Operating	\$29,220	\$2,671	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$17,842	\$0	\$0	\$0	\$0
65000	Construction in Progress	\$55,790	\$0	\$0	\$0	\$0
	Total Capital	\$73,632	\$0	\$0	\$0	\$0
	TOTAL BUDGET	\$112,826	\$13,588	\$0	\$0	\$0

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

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 09/10 Actual</u>	<u>FY 10/11 Actual</u>	<u>Original FY 11/12 Budget</u>	<u>Revised FY 11/12 Budget</u>	<u>FY 12/13 Budget</u>
51210	Regular Salaries	\$30,204	\$21,904	\$0	\$0	\$0
51214	Overtime Salaries	\$339	\$612	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$2,336	\$1,728	\$0	\$0	\$0
52310	Health/Life Insurance/Dis Ins	\$0	\$0	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$945	\$635	\$0	\$0	\$0
52330	Pension - DB	\$0	\$0	\$0	\$0	\$0
	Total Payroll	\$33,824	\$24,879	\$0	\$0	\$0
54310	Utility Services	\$4,234	\$5,323	\$0	\$0	\$0
55230	Operating Supplies	\$1,487	\$645	\$0	\$0	\$0
55285	Pool/Splash Playground Chemicals	\$994	\$1,436	\$0	\$0	\$0
55411	Dues & Registrations	\$320	\$320	\$0	\$0	\$0
	Total Operating	\$7,035	\$7,724	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL BUDGET	\$40,859	\$32,603	\$0	\$0	\$0

Associated Potential Revenues:

347515	Splash Playground Revenue	\$20,985	\$16,565	\$20,000	\$20,000	This cost center moved to Div #7230
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		FY 13 Budget				
		<u>Total</u>	<u>Executive</u>	<u>Gen Gov't</u>	<u>Finance</u>	<u>Info Svc</u>
Payroll						
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	\$1,195,193	\$49,811	\$0	\$88,542	\$67,137
52336	Pension - DC	\$47,558	\$12,622	\$0	\$5,669	\$5,643
	Total	\$10,160,887	\$663,287	\$0	\$943,558	\$593,191
Operating						
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
53186	Outside Temp Services	\$0	\$0	\$0	\$0	\$0
53188	Contract Services	\$366,000	\$0	\$0	\$171,000	\$0
53210	Audit Services	\$45,000	\$0	\$0	\$45,000	\$0
53410	Contractual Service Costs	\$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	Telephones	\$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 2012-2013 BUDGET

GENERAL FUND EXPENDITURE RECAP BY LINE ITEM
FISCAL YEAR 2012-2013 Budget

	<u>PW</u>	<u>Com Dev</u>	<u>Police</u>	<u>Fire</u>	<u>P&R</u>
Payroll					
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	\$44,021	\$734,235	\$85,107
52336	Pension - DC	\$8,648	\$8,543	\$3,622	\$2,811
	Total	\$728,654	\$482,394	\$5,688,328	\$55,000
					\$1,006,475
Operating					
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
53186	Outside Temp Services	\$0	\$0	\$0	\$0
53188	Contract Services	\$0	\$0	\$0	\$195,000
53210	Audit Services	\$0	\$0	\$0	\$0
53410	Contractual Service Costs	\$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	Telephones	\$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 2012-2013 BUDGET

GENERAL FUND EXPENDITURE RECAP BY LINE ITEM
FISCAL YEAR 2012-2013 Budget

		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/Printer/Fax 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
55275	Communications Support	\$850	\$0	\$0	\$850	\$0
55278	Software Systems	\$12,145	\$450	\$0	\$0	\$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
	Total	\$4,554,565	\$75,535	\$756,985	\$798,360	\$266,217
Interfund Transfers						
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
	Total	\$1,106,000	\$0	\$1,106,000	\$0	\$0
Capital						
63100	Infrastructure	\$2,300	\$0	\$0	\$0	\$0
64000	Equipment-General	\$112,560	\$0	\$0	\$0	\$0
64100	Vehicles	\$0	\$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
	Total	\$154,310	\$3,800	\$0	\$4,800	\$16,450
	Total	\$15,975,762	\$742,622	\$1,862,985	\$1,746,718	\$875,858

CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 BUDGET

GENERAL FUND EXPENDITURE RECAP BY LINE ITEM
FISCAL YEAR 2012-2013 Budget

	<u>PW</u>	<u>Com Dev</u>	<u>Police</u>	<u>Fire</u>	<u>P&R</u>
55110 Office Supplies	\$200	\$3,250	\$6,125	\$0	\$2,400
55120 Computer/Printer/Fax 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
55275 Communications Support	\$0	\$0	\$0	\$0	\$0
55278 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
Total	\$235,750	\$982,580	\$661,678	\$0	\$777,460
Interfund Transfers					
58125 Transfer to Other Funds	\$0	\$0	\$0	\$0	\$0
58160 Transfer to LOC Debt Service	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0
Capital					
63100 Infrastructure	\$0	\$2,300	\$0	\$0	\$0
64000 Equipment-General	\$0	\$0	\$104,660	\$0	\$7,900
64100 Vehicles	\$0	\$0	\$0	\$0	\$0
64200 Data Processing Equipment	\$0	\$0	\$2,400	\$0	\$4,000
68100 Intangibles	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$2,300	\$107,060	\$0	\$19,900
Total	\$964,404	\$1,467,274	\$6,457,066	\$55,000	\$1,803,835

CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 BUDGET

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

	Original FY 12 Budget <u>Total</u>	<u>Executive</u>	<u>Gen Gov't</u>	<u>Finance</u>	<u>Info Svc</u>
Payroll					
51110	Mayor's Expense	\$14,400	\$14,400	\$0	\$0
51111	Commission Expense	\$60,000	\$60,000	\$0	\$0
51210	Regular Salaries	\$7,074,782	\$430,867	\$0	\$694,452
51214	Overtime Salaries	\$221,383	\$6,178	\$0	\$6,950
52110	F.I.C.A. Taxes-City Portion	\$563,455	\$39,465	\$0	\$53,730
52310	Health/Life Insurance/Dis Ins	\$973,320	\$47,646	\$0	\$71,350
52320	Workers' Comp. Insurance	\$128,516	\$826	\$0	\$1,125
52330	Pension Expense - DB	\$1,481,428	\$91,910	\$0	\$136,728
52336	Pension Expense - DC	\$0	\$0	\$0	\$0
	Total	\$10,517,284	\$691,292	\$0	\$964,335
Operating					
52510	Unemployment Compensation	\$90,000	\$0	\$0	\$90,000
53111	Legal Services - General	\$215,000	\$0	\$215,000	\$0
53112	Financial Advisor	\$17,500	\$0	\$0	\$17,500
53117	Legal Services - Labor	\$1,000	\$0	\$1,000	\$0
53118	Legal Services - Litigation	\$40,000	\$0	\$40,000	\$0
53119	Legal/Actuarial/Consulting- Pension	\$5,000	\$0	\$5,000	\$0
53120	Codification	\$3,000	\$3,000	\$0	\$0
53130	Trustee Fees	\$1,000	\$0	\$1,000	\$0
53140	Pre-Employment/Physicals	\$10,964	\$80	\$0	\$190
53160	Consulting	\$500	\$0	\$0	\$0
53179	Consulting Services - Town Center	\$2,000	\$0	\$0	\$0
53180	Consultant Services	\$23,500	\$0	\$12,000	\$1,500
53188	Contract Services	\$341,700	\$0	\$0	\$162,200
53210	Audit Services	\$49,000	\$0	\$0	\$46,500
53410	Contractual Services	\$126,900	\$0	\$700	\$0
53411	Service Charges	\$8,600	\$0	\$6,100	\$0
54010	Travel & Per Diem	\$28,700	\$7,150	\$0	\$1,150
54020	Automobile Allowance	\$3,600	\$3,600	\$0	\$0
54110	Telephone	\$118,281	\$5,650	\$0	\$1,850
54210	Postage	\$83,180	\$1,350	\$0	\$72,750
54310	Utility Services	\$282,000	\$0	\$0	\$0
54311	Utility Services - City Hall	\$60,000	\$0	\$0	\$0
54312	Utility Services - Streetlighting	\$447,200	\$0	\$0	\$0
54382	Lot Cleaning	\$6,000	\$0	\$0	\$0
54410	Equipment Rental	\$11,550	\$0	\$0	\$0
54451	Trail Lease Costs	\$300	\$0	\$300	\$0
54501	Collection Services	\$2,000	\$0	\$0	\$2,000
54510	General Insurance	\$298,000	\$0	\$0	\$298,000
54511	General Insurance Settlements	\$42,000	\$0	\$0	\$42,000
54630	Repair & Maintenance - Equipment	\$76,275	\$200	\$0	\$750
54632	Software Maintenance & Licenses	\$12,109	\$0	\$0	\$2,600
54633	Maint. Agree & Contracts	\$245,615	\$0	\$0	\$8,365
54634	Web Site Maint & Dev	\$4,300	\$0	\$0	\$0
54640	Repair & Maintenance - Comm	\$6,950	\$0	\$0	\$0
54644	Repair & Maintenance - Town Center	\$130,000	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$53,776	\$0	\$0	\$0
54660	Repair & Maintenance - Building	\$49,100	\$0	\$0	\$0
54661	Repair & Maintenance - City Hall	\$30,000	\$0	\$0	\$0
54682	Repair & Maintenance - Grounds	\$414,300	\$0	\$0	\$0
54687	Repair & Maintenance - Irrigation	\$13,000	\$0	\$0	\$0
54710	Election Printing	\$1,000	\$1,000	\$0	\$0
54720	Fax & Copy Machine	\$18,580	\$0	\$0	\$0
54730	Printing Expense	\$19,950	\$950	\$0	\$7,600
54731	Publications-Newsletter	\$4,000	\$4,000	\$0	\$0
54800	Promotional Activities	\$28,050	\$6,500	\$0	\$0
54810	Employee Relations	\$16,250	\$0	\$0	\$13,500
54850	Scholarship Expense	\$2,000	\$0	\$0	\$0
54880	Summer Youth Program	\$68,500	\$0	\$0	\$0
54890	League and Field Rental Expense	\$75,000	\$0	\$0	\$0
54891	Community Youth Organization	\$3,325	\$0	\$0	\$0
54920	Legal Advertising	\$4,100	\$1,200	\$0	\$600
54930	Classified Advertising	\$1,750	\$0	\$0	\$0
54950	Recording Fees	\$2,060	\$400	\$0	\$60

CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 BUDGET

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

	<u>PW</u>	<u>Com Dev</u>	<u>Police</u>	<u>Fire</u>	<u>P&R</u>
Payroll					
51110	Mayor's Expense	\$0	\$0	\$0	\$0
51111	Commission Expense	\$0	\$0	\$0	\$0
51210	Regular Salaries	\$544,954	\$349,643	\$3,888,024	\$738,318
51214	Overtime Salaries	\$9,264	\$1,157	\$145,077	\$44,401
52110	F.I.C.A. Taxes-City Portion	\$42,435	\$26,983	\$309,077	\$58,270
52310	Health/Life Insurance/Dis Ins	\$109,778	\$46,286	\$547,543	\$100,695
52320	Workers' Comp. Insurance	\$21,195	\$5,681	\$85,730	\$13,258
52330	Pension Expense - DB	\$115,781	\$73,454	\$820,367	\$111,936
52336	Pension Expense - DC	\$0	\$0	\$0	\$0
	Total	\$843,407	\$503,204	\$5,795,818	\$40,000
				\$40,000	\$1,066,878
Operating					
52510	Unemployment Compensation	\$0	\$0	\$0	\$0
53111	Legal Services - General	\$0	\$0	\$0	\$0
53112	Financial Advisor	\$0	\$0	\$0	\$0
53117	Legal Services - Labor	\$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	\$1,000	\$0	\$8,544	\$1,150
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	\$179,500
53210	Audit Services	\$0	\$0	\$0	\$2,500
53410	Contractual Services	\$0	\$0	\$126,200	\$0
53411	Service Charges	\$0	\$0	\$0	\$2,500
54010	Travel & Per Diem	\$100	\$2,650	\$15,000	\$2,200
54020	Automobile Allowance	\$0	\$0	\$0	\$0
54110	Telephone	\$950	\$2,570	\$83,100	\$6,500
54210	Postage	\$500	\$550	\$6,400	\$1,600
54310	Utility Services	\$30,000	\$44,000	\$57,000	\$151,000
54311	Utility Services - City Hall	\$60,000	\$0	\$0	\$0
54312	Utility Services - Streetlighting	\$0	\$447,200	\$0	\$0
54382	Lot Cleaning	\$0	\$0	\$6,000	\$0
54410	Equipment Rental	\$300	\$100	\$500	\$10,650
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	\$21,475	\$44,900
54632	Software Maintenance & Licenses	\$0	\$0	\$9,509	\$0
54633	Maint. Agree & Contracts	\$3,200	\$0	\$800	\$3,000
54634	Web Site Maint & Dev	\$0	\$0	\$0	\$0
54640	Repair & Maintenance - Comm	\$1,950	\$0	\$5,000	\$0
54644	Repair & Maintenance - Town Center	\$0	\$130,000	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$6,850	\$800	\$41,126	\$5,000
54660	Repair & Maintenance - Building	\$4,900	\$0	\$19,300	\$24,900
54661	Repair & Maintenance - City Hall	\$30,000	\$0	\$0	\$0
54682	Repair & Maintenance - Grounds	\$9,000	\$304,300	\$0	\$101,000
54687	Repair & Maintenance - Irrigation	\$0	\$0	\$0	\$13,000
54710	Election Printing	\$0	\$0	\$0	\$0
54720	Fax & Copy Machine	\$0	\$0	\$8,280	\$300
54730	Printing Expense	\$100	\$400	\$6,400	\$4,500
54731	Publications-Newsletter	\$0	\$0	\$0	\$0
54800	Promotional Activities	\$0	\$2,000	\$6,550	\$13,000
54810	Employee Relations	\$0	\$0	\$2,750	\$0
54850	Scholarship Expense	\$0	\$0	\$0	\$2,000
54880	Summer Youth Program	\$0	\$0	\$0	\$68,500
54890	League and Field Rental Expense	\$0	\$0	\$0	\$75,000
54891	Community Youth Organization	\$0	\$0	\$3,325	\$0
54920	Legal Advertising	\$0	\$2,200	\$0	\$100
54930	Classified Advertising	\$0	\$1,750	\$0	\$0
54950	Recording Fees	\$0	\$100	\$1,500	\$0

CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 BUDGET

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

		Original FY 12 Budget				
		<u>Total</u>	<u>Executive</u>	<u>Gen Gov't</u>	<u>Finance</u>	<u>Info Svc</u>
55110	Office Supplies	\$26,910	\$1,800	\$0	\$3,800	\$5,400
55120	Computer Supplies	\$20,035	\$900	\$0	\$4,500	\$4,600
55201	US 17-92 Tax Payment	\$43,203	\$0	\$43,203	\$0	\$0
55210	Fuel & Oil	\$305,990	\$0	\$0	\$0	\$0
55220	Tires & Filters	\$27,865	\$0	\$0	\$0	\$0
55230	Operating Supplies	\$36,820	\$2,145	\$0	\$1,450	\$500
55240	Uniforms	\$46,772	\$0	\$0	\$0	\$0
55250	Street Signs	\$6,000	\$0	\$0	\$0	\$0
55260	Janitorial Supplies	\$24,850	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$54,274	\$1,100	\$0	\$1,050	\$3,770
55278	New Software-Systems	\$7,978	\$700	\$0	\$900	\$1,300
55285	Pool/Splash Playground Chemicals	\$7,000	\$0	\$0	\$0	\$0
55290	Protective Clothing	\$16,000	\$0	\$0	\$0	\$0
55410	Subscriptions	\$2,520	\$170	\$0	\$0	\$0
55411	Dues & Registrations	\$27,825	\$13,350	\$0	\$1,810	\$600
55420	Operational Books	\$200	\$0	\$0	\$0	\$0
55430	Employee Development	\$54,580	\$1,250	\$0	\$9,400	\$17,600
55431	Employee Education Incentive	\$18,000	\$1,500	\$0	\$1,500	\$0
55441	Accreditation Expense	\$5,000	\$0	\$0	\$0	\$0
56910	Contingencies	\$175,000	\$0	\$175,000	\$0	\$0
58300	Grants/Aids - Econ Dev	\$82,500	\$7,500	\$75,000	\$0	\$0
	Total	\$4,587,787	\$65,495	\$574,303	\$793,525	\$296,461
	Interfund Transfers					
58125	Transfer to Other Funds	\$55,500	\$0	\$55,500	\$0	\$0
58160	Transfer to LOC Debt Service	\$1,088,500	\$0	\$1,088,500	\$0	\$0
	Total	\$1,144,000	\$0	\$1,144,000	\$0	\$0
	Capital					
63000	Improvements	\$23,500	\$0	\$0	\$0	\$0
64000	Equipment-General	\$119,096	\$0	\$0	\$0	\$0
64100	Vehicles	\$242,450	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$17,550	\$0	\$0	\$0	\$5,800
65000	Construction in Progress	\$369,750	\$0	\$0	\$0	\$0
	Total	\$772,346	\$0	\$0	\$0	\$5,800
	Total	\$17,021,417	\$756,787	\$1,718,303	\$1,757,860	\$914,611

CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 BUDGET

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

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

CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 BUDGET

COMPARATIVE GENERAL FUND EXPENDITURE RECAP
Multi-Year Budget Comparison

	2011-2012 Original Budget	2012-2013 Budget	Percentage Increase (Decrease)
Payroll			
51110 Mayor's Expense	\$14,400	\$14,400	0.00%
51111 Commission Expense	\$60,000	\$60,000	0.00%
51210 Regular Salaries	\$7,074,782	\$6,947,224	-1.80%
51214 Overtime Salaries	\$221,383	\$212,180	-4.16%
52110 F.I.C.A. Taxes-City Portion	\$563,455	\$553,039	-1.85%
52310 Health/Life Insurance/Dis Ins	\$973,320	\$998,222	2.56%
52320 Workers' Comp. Insurance	\$128,516	\$133,071	3.54%
52330 Pension Expense - DB	\$1,481,428	\$1,195,193	-19.32%
52336 Pension Expense - DC	\$0	\$47,558	100.00%
	\$10,517,284	\$10,160,887	-3.39%
Operating			
52510 Unemployment Compensation	\$90,000	\$28,000	-68.89%
53111 Legal Services - General	\$215,000	\$215,000	0.00%
53112 Financial Advisor	\$17,500	\$17,500	0.00%
53113 Records Management Services	\$0	\$1,000	100.00%
53117 Legal Services - Labor	\$1,000	\$1,000	0.00%
53118 Legal Services - Litigation	\$40,000	\$25,000	-37.50%
53119 Legal/Actuarial/Consulting- Pension	\$5,000	\$0	-100.00%
53120 Codification	\$3,000	\$10,000	233.33%
53130 Trustee Fees	\$1,000	\$1,000	0.00%
53140 Pre-Employment/Physicals	\$10,964	\$9,650	-11.98%
53160 Consulting	\$500	\$500	0.00%
53179 Consulting Services - Town Center	\$2,000	\$2,000	0.00%
53180 Consultant Services	\$23,500	\$26,500	12.77%
53188 Contract Services	\$341,700	\$366,000	7.11%
53210 Audit Services	\$49,000	\$45,000	-8.16%
53410 Contractual Service Costs	\$126,900	\$21,500	-83.06%
53411 Service Charges	\$8,600	\$8,500	-1.16%
54010 Travel & Per Diem	\$28,700	\$27,500	-4.18%
54020 Automobile Allowance	\$3,600	\$3,600	0.00%
54110 Telephone	\$118,281	\$106,725	-9.77%
54210 Postage	\$83,180	\$78,250	-5.93%
54310 Utility Services	\$282,000	\$266,700	-5.43%
54311 Utility Services - City Hall	\$60,000	\$57,000	-5.00%
54312 Utility Services - Streetlighting	\$447,200	\$466,500	4.32%
54382 Lot Cleaning	\$6,000	\$3,000	-50.00%
54410 Equipment Rental	\$11,550	\$9,600	-16.88%
54451 Trail Lease Costs	\$300	\$300	0.00%
54501 Collection Services	\$2,000	\$2,400	20.00%
54510 General Insurance	\$298,000	\$365,000	22.48%
54511 General Insurance Settlements	\$42,000	\$40,000	-4.76%
54630 Repair & Maintenance - Equipment	\$76,275	\$65,000	-14.78%
54632 Software Maintenance & Licenses Fees	\$12,109	\$18,445	52.32%
54633 Maint. Agree & Contracts	\$245,615	\$232,293	-5.42%
54634 Web Site Maintenance & Development	\$4,300	\$4,258	-0.98%
54640 Repair & Maintenance - Communications	\$6,950	\$8,350	20.14%
54644 Repair & Maintenance - Town Center	\$130,000	\$115,000	-11.54%
54650 Repair & Maintenance - Vehicles	\$53,776	\$57,576	7.07%
54660 Repair & Maintenance - Building	\$49,100	\$55,200	12.42%
54661 Repair & Maintenance - City Hall	\$30,000	\$26,500	-11.67%
54682 Repair & Maintenance - Grounds	\$414,300	\$403,500	-2.61%

CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 BUDGET

COMPARATIVE GENERAL FUND EXPENDITURE RECAP
Multi-Year Budget Comparison

	2011-2012 Original Budget	2012-2013 Budget	Percentage Increase (Decrease)	
54687	Repair & Maintenance - Irrigation	\$13,000	\$10,000	-23.08%
54710	Election Printing	\$1,000	\$1,000	0.00%
54720	Fax & Copy Machine Supplies & Lease	\$18,580	\$17,480	-5.92%
54730	Printing Expense	\$19,950	\$18,355	-7.99%
54731	Publications-Newsletter (prev 58200)	\$4,000	\$3,500	-12.50%
54760	Engraving	\$0	\$200	100.00%
54800	Promotional Activities	\$28,050	\$27,650	-1.43%
54810	Employee Relations	\$16,250	\$13,750	-15.38%
54850	Scholarship Expense	\$2,000	\$2,000	0.00%
54880	Summer Youth Program	\$68,500	\$53,000	-22.63%
54890	League and Field Rental Expense	\$75,000	\$72,000	-4.00%
54891	Community Youth Organization	\$3,325	\$3,325	0.00%
54920	Legal Advertising	\$4,100	\$8,200	100.00%
54930	Classified Advertising	\$1,750	\$0	-100.00%
54950	Recording Fees	\$2,060	\$3,050	48.06%
55110	Office Supplies	\$26,910	\$22,125	-17.78%
55120	Computer Supplies	\$20,035	\$21,125	5.44%
55201	US 17-92 Tax Payment	\$43,203	\$47,185	9.22%
55210	Fuel & Oil	\$305,990	\$308,930	0.96%
55220	Tires & Filters	\$27,865	\$27,600	-0.95%
55230	Operating Supplies	\$36,820	\$35,305	-4.11%
55240	Uniforms	\$46,772	\$47,245	1.01%
55250	Street Signs	\$6,000	\$6,000	0.00%
55260	Janitorial Supplies	\$24,850	\$22,950	-7.65%
55270	Small Tools & Equipment	\$54,274	\$41,475	-23.58%
55275	Communications Support	\$0	\$850	100.00%
55278	Communications Support	\$7,978	\$12,145	52.23%
55285	Pool/Splash Playground Chemicals	\$7,000	\$5,000	-28.57%
55290	Protective Clothing	\$16,000	\$6,808	-57.45%
55410	Subscriptions	\$2,520	\$1,420	-43.65%
55411	Dues & Registrations	\$27,825	\$26,120	-6.13%
55420	Operational Books	\$200	\$200	0.00%
55430	Employee Development	\$54,580	\$25,925	-52.50%
55431	Employee Education Incentive	\$18,000	\$13,500	-25.00%
55441	Accreditation Expense	\$5,000	\$5,000	0.00%
56910	Contingencies (includes sick-leave buy-back)	\$175,000	\$370,800	111.89%
58300	Grants and Aids - Econ Dev	\$82,500	\$82,500	0.00%
	Total	\$4,587,787	\$4,554,565	-0.72%
581XX	Total Interfund Transfers	\$1,144,000	\$1,106,000	-3.32%
	Capital			
63000	Improvements	\$23,500	\$8,000	-65.96%
64000	Equipment-General	\$119,096	\$112,560	-5.49%
64100	Vehicles	\$242,450	\$0	-100.00%
64200	Data Processing Equipment	\$17,550	\$29,000	65.24%
65000	Construction in Progress	\$369,750	\$0	-100.00%
	Total	\$772,346	\$154,310	-80.02%
	Total	\$17,021,417	\$15,975,762	-6.14%

CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 BUDGET

GENERAL FUND EXPENDITURES
PRIOR YEAR ACTUALS BY LINE ITEM

		Prior Year Actuals 2010-2011				
		Total	Executive	Gen Gov't	Finance	Info Svc
Payroll						
51110	Mayor's Expense	\$14,400	\$14,400	\$0	\$0	\$0
51111	Commission Expense	\$60,000	\$60,000	\$0	\$0	\$0
51210	Regular Salaries	\$7,450,871	\$325,945	\$0	\$650,555	\$518,780
51213	Salary Reimbursement	(\$56,238)	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$237,967	\$6,762	\$0	\$5,192	\$11,471
52110	F.I.C.A. Taxes-City Portion	\$575,946	\$29,519	\$0	\$48,900	\$39,326
52310	Health/Life Insurance/Dis Ins	\$812,663	\$31,542	\$0	\$48,521	\$57,110
52320	Workers' Comp. Insurance	\$160,477	\$821	\$0	\$1,288	\$1,056
52330	Pension Expense - DB	\$1,832,128	\$81,584	\$0	\$149,249	\$121,263
52336	Pension Expense - DC	\$0	\$0	\$0	\$0	\$0
	Total	\$11,088,214	\$550,573	\$0	\$903,705	\$749,006
Operating						
52510	Unemployment Compensation	\$30,149	\$0	\$0	\$30,149	\$0
53111	Legal Services - General	\$214,508	\$0	\$214,508	\$0	\$0
53112	Financial Advisor	\$18,165	\$665	\$0	\$17,500	\$0
53118	Legal Services - Litigation	\$26,501	\$0	\$26,501	\$0	\$0
53120	Codification	\$5,212	\$5,212	\$0	\$0	\$0
53130	Trustee Fees	\$1,000	\$0	\$1,000	\$0	\$0
53140	Pre-Employment/Physicals	\$8,822	\$0	\$0	\$447	\$0
53179	Consulting Services - Town Center	\$2,230	\$0	\$0	\$0	\$0
53180	Consultant Services	\$120,333	\$0	\$106,787	\$4,000	\$562
53186	Outside Temp Services	\$43,597	\$0	\$0	\$28,403	\$7,956
53188	Contract Services	\$320,626	\$0	\$0	\$161,226	\$0
53210	Audit Services	\$44,500	\$0	\$0	\$44,500	\$0
53410	Billing Services Cost	\$64,382	\$0	\$681	\$0	\$0
53411	Service Charges	\$6,957	\$0	\$5,500	\$0	\$0
54010	Travel & Per Diem	\$16,675	\$4,563	\$0	\$1,125	\$496
54020	Automobile Allowance	\$3,899	\$3,738	\$0	\$0	\$0
54110	Telephone	\$99,028	\$5,002	\$0	\$1,428	\$24,783
54210	Postage	\$73,956	\$381	\$0	\$63,661	\$51
54310	Utility Services	\$272,421	\$0	\$0	\$0	\$0
54311	Utility Services - City Hall	\$54,039	\$0	\$0	\$0	\$0
54312	Utility Services - Streetlighting	\$441,791	\$0	\$0	\$0	\$0
54382	Lot Cleaning	\$9,050	\$0	\$0	\$0	\$0
54410	Equipment Rental	\$5,590	\$0	\$0	\$0	\$0
54450	Property Lease Costs (Wagner Curve)	\$5	\$0	\$0	\$0	\$0
54451	Trail Lease Costs	\$300	\$0	\$300	\$0	\$0
54501	Collection Services	\$2,042	\$0	\$0	\$2,042	\$0
54510	General Insurance	\$300,318	\$0	\$0	\$300,318	\$0
54511	General Insurance Settlements	\$39,637	\$0	\$0	\$39,637	\$0
54630	Repair & Maintenance - Equipment	\$64,833	\$0	\$0	\$51	\$0
54632	Software Maintenance & Licenses Fees	\$12,014	\$0	\$0	\$5,385	\$0
54633	Maint. Agree & Contracts	\$275,158	\$0	\$0	\$6,095	\$266,877
54634	Web Site Maintenance & Development	\$4,668	\$0	\$0	\$0	\$4,668
54640	Repair & Maintenance - Communications	\$2,965	\$0	\$0	\$0	\$0
54644	Repair & Maintenance - Town Center	\$123,670	\$0	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$46,549	\$0	\$0	\$0	\$0
54660	Repair & Maintenance - Building	\$52,163	\$0	\$0	\$0	\$0
54661	Repair & Maintenance - City Hall	\$20,120	\$0	\$0	\$0	\$140
54682	Repair & Maintenance - Grounds	\$461,975	\$0	\$0	\$0	\$0
54687	Repair & Maintenance - Irrigation	\$3,000	\$0	\$0	\$0	\$0
54720	Fax & Copy Machine Supplies & Lease	\$19,105	\$0	\$0	\$0	\$9,206
54730	Printing Expense	\$13,358	\$954	\$0	\$4,915	\$0
54731	Publications-Newsletter (prev 58200)	\$880	\$880	\$0	\$0	\$0
54760	Engraving	\$1,100	\$0	\$0	\$0	\$0
54800	Promotional Activities	\$52,667	\$5,585	\$0	\$0	\$0

CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 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&R</u>
Payroll					
51110	Mayor's Expense	\$0	\$0	\$0	\$0
51111	Commission Expense	\$0	\$0	\$0	\$0
51210	Regular Salaries	\$519,769	\$455,234	\$4,258,557	\$722,031
51213	Salary Reimbursement	\$0	\$0	(\$56,238)	\$0
51214	Overtime Salaries	\$6,297	\$2,019	\$186,172	\$20,054
52110	F.I.C.A. Taxes-City Portion	\$39,011	\$33,915	\$330,407	\$54,868
52310	Health/Life Insurance/Dis Ins	\$81,409	\$43,082	\$484,421	\$66,578
52320	Workers' Comp. Insurance	\$25,069	\$8,140	\$107,238	\$16,865
52330	Pension Expense - DB	\$115,482	\$104,329	\$1,049,887	\$127,103
52336	Pension Expense - DC	\$0	\$0	\$0	\$0
	Total	\$787,037	\$646,719	\$6,360,444	\$83,231
					\$1,007,499
Operating					
52510	Unemployment Compensation	\$0	\$0	\$0	\$0
53111	Legal Services - General	\$0	\$0	\$0	\$0
53112	Financial Advisor	\$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	\$1,145	\$113	\$6,183	\$934
53179	Consulting Services - Town Center	\$0	\$2,230	\$0	\$0
53180	Consultant Services	\$0	\$8,984	\$0	\$0
53186	Outside Temp Services	\$7,238	\$0	\$0	\$0
53188	Contract Services	\$0	\$0	\$0	\$159,400
53210	Audit Services	\$0	\$0	\$0	\$0
53410	Billing Services Cost	\$0	\$0	\$63,701	\$0
53411	Service Charges	\$0	\$0	\$0	\$1,457
54010	Travel & Per Diem	\$0	\$1,309	\$8,915	\$267
54020	Automobile Allowance	\$0	\$0	\$0	\$161
54110	Telephone	\$311	\$2,005	\$61,770	\$3,729
54210	Postage	\$338	\$466	\$8,637	\$422
54310	Utility Services	\$26,849	\$49,231	\$54,710	\$141,631
54311	Utility Services - City Hall	\$54,039	\$0	\$0	\$0
54312	Utility Services - Streetlighting	\$0	\$441,791	\$0	\$0
54382	Lot Cleaning	\$0	\$0	\$9,050	\$0
54410	Equipment Rental	\$46	\$0	\$408	\$5,136
54450	Property Lease Costs (Wagner Curve)	\$0	\$0	\$0	\$5
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	\$8,724	\$47	\$18,336	\$37,675
54632	Software Maintenance & Licenses Fees	\$0	\$0	\$6,629	\$0
54633	Maint. Agree & Contracts	\$2,186	\$0	\$0	\$0
54634	Web Site Maintenance & Development	\$0	\$0	\$0	\$0
54640	Repair & Maintenance - Communications	\$1,584	\$0	\$1,381	\$0
54644	Repair & Maintenance - Town Center	\$0	\$123,670	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$7,082	\$2,695	\$29,913	\$6,859
54660	Repair & Maintenance - Building	\$4,807	\$0	\$19,943	\$27,413
54661	Repair & Maintenance - City Hall	\$19,980	\$0	\$0	\$0
54682	Repair & Maintenance - Grounds	\$20,033	\$309,831	\$0	\$132,111
54687	Repair & Maintenance - Irrigation	\$0	\$0	\$0	\$3,000
54720	Fax & Copy Machine Supplies & Lease	\$0	\$0	\$9,899	\$0
54730	Printing Expense	\$0	\$394	\$4,495	\$2,600
54731	Publications-Newsletter (prev 58200)	\$0	\$0	\$0	\$0
54760	Engraving	\$0	\$1,100	\$0	\$0
54800	Promotional Activities	\$0	\$8,395	\$5,778	\$32,909

CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 BUDGET

GENERAL FUND EXPENDITURES
PRIOR YEAR ACTUALS BY LINE ITEM

		Prior Year Actuals 2010-2011				
		Total	Executive	Gen Gov't	Finance	Info Svc
54810	Employee Relations	\$15,015	\$0	\$0	\$13,433	\$0
54850	Scholarship Expense	\$370	\$0	\$0	\$0	\$0
54880	Summer Youth Program	\$18,427	\$0	\$0	\$0	\$0
54890	League and Field Rental Expense	\$66,393	\$0	\$0	\$0	\$0
54891	Community Youth Organization	\$2,690	\$0	\$0	\$0	\$0
54920	Legal Advertising	\$6,923	\$1,870	\$0	\$851	\$129
54930	Classified Advertising	\$1,122	\$0	\$0	\$0	\$0
54950	Recording Fees	\$1,389	\$297	\$0	\$10	\$0
55110	Office Supplies	\$21,449	\$1,389	\$0	\$3,485	\$4,851
55120	Computer Supplies	\$16,562	\$779	\$0	\$3,307	\$4,257
55201	US 17-92 Tax Payment	\$50,798	\$0	\$50,798	\$0	\$0
55210	Fuel & Oil	\$280,077	\$0	\$0	\$0	\$0
55220	Tires & Filters	\$22,955	\$0	\$0	\$0	\$0
55230	Operating Supplies	\$34,368	\$1,109	\$0	\$1,040	\$112
55240	Uniforms	\$38,793	\$0	\$0	\$0	\$0
55250	Street Signs	\$6,936	\$0	\$0	\$0	\$0
55260	Janitorial Supplies	\$25,624	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$63,343	\$853	\$0	\$1,789	\$1,037
55278	New Software-Systems	\$5,737	\$197	\$0	\$793	\$674
55285	Pool/Splash Playground Chemicals	\$3,110	\$0	\$0	\$3,110	\$0
55290	Protective Clothing	\$10,384	\$0	\$0	\$0	\$0
55410	Subscriptions	\$1,872	\$296	\$0	\$0	\$1,238
55411	Dues & Registrations	\$28,353	\$13,989	\$0	\$1,444	\$1,335
55420	Operational Books	\$1,125	\$0	\$0	\$0	\$0
55430	Employee Development	\$29,015	\$135	\$0	\$3,350	\$404
55431	Employee Education Incentive	\$4,178	\$928	\$0	\$0	\$0
55441	Accreditation Expense	\$4,363	\$0	\$0	\$0	\$0
58300	Grants and Aids - Economic Development	\$82,348	\$7,348	\$75,000	\$0	\$0
	Total	\$4,223,677	\$56,170	\$481,075	\$740,384	\$328,776
Interfund Transfers						
58115	Transfer to Stormwater	\$19,643	\$0	\$0	\$0	\$0
58125	Transfer to Other Funds	\$44,318	\$0	\$44,000	\$0	\$0
58160	Transfer to LOC Debt Service Fund	\$1,067,000	\$0	\$1,067,000	\$0	\$0
	Total	\$1,131,065	\$0	\$1,111,000	\$0	\$0
Capital						
63100	Infrastructure	\$5,177	\$0	\$0	\$0	\$0
64000	Equipment-General	\$116,107	\$0	\$0	\$0	\$0
64100	Vehicles	\$303,612	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$47,765	\$9,014	\$0	\$1,872	\$32,209
64400	Machinery	\$8,800	\$0	\$0	\$0	\$0
65000	Construction in Progress	\$70,612	\$0	\$0	\$0	\$0
68100	Intangibles	\$28,417	\$0	\$0	\$13,168	\$13,021
	Total	\$580,490	\$9,014	\$0	\$15,040	\$45,230
	Total	\$17,023,446	\$615,757	\$1,592,075	\$1,659,129	\$1,123,012

CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 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&R</u>
54810 Employee Relations	\$0	\$0	\$1,582	\$0	\$0
54850 Scholarship Expense	\$0	\$0	\$0	\$0	\$370
54880 Summer Youth Program	\$0	\$0	\$0	\$0	\$18,427
54890 League and Field Rental Expense	\$0	\$0	\$0	\$0	\$66,393
54891 Community Youth Organization	\$0	\$0	\$2,690	\$0	\$0
54920 Legal Advertising	\$0	\$3,762	\$0	\$0	\$311
54930 Classified Advertising	\$0	\$1,122	\$0	\$0	\$0
54950 Recording Fees	\$0	\$0	\$1,082	\$0	\$0
55110 Office Supplies	\$274	\$1,925	\$6,503	\$0	\$3,022
55120 Computer Supplies	\$107	\$704	\$4,297	\$0	\$3,111
55201 US 17-92 Tax Payment	\$0	\$0	\$0	\$0	\$0
55210 Fuel & Oil	\$45,574	\$8,252	\$209,252	\$0	\$16,999
55220 Tires & Filters	\$4,746	\$391	\$16,530	\$0	\$1,288
55230 Operating Supplies	\$707	\$74	\$25,134	\$0	\$6,192
55240 Uniforms	\$3,700	\$0	\$32,099	\$0	\$2,994
55250 Street Signs	\$6,936	\$0	\$0	\$0	\$0
55260 Janitorial Supplies	\$4,717	\$0	\$3,881	\$0	\$17,026
55270 Small Tools & Equipment	\$4,633	\$4,151	\$24,466	\$0	\$26,414
55278 New Software-Systems	\$0	\$642	\$3,431	\$0	\$0
55285 Pool/Splash Playground Chemicals	\$0	\$0	\$0	\$0	\$3,110
55290 Protective Clothing	\$2,351	\$0	\$6,418	\$0	\$1,615
55410 Subscriptions	\$0	\$0	\$269	\$0	\$69
55411 Dues & Registrations	\$170	\$3,939	\$2,631	\$0	\$4,845
55420 Operational Books	\$0	\$0	\$1,125	\$0	\$0
55430 Employee Development	\$929	\$1,896	\$20,666	\$0	\$1,635
55431 Employee Education Incentive	\$0	\$0	\$3,250	\$0	\$0
55441 Accreditation Expense	\$0	\$0	\$4,363	\$0	\$0
58300 Grants and Aids - Economic Development	\$0	\$0	\$0	\$0	\$0
Total	\$229,206	\$979,119	\$679,417	\$0	\$729,530
Interfund Transfers					
58115 Transfer to Stormwater	\$19,643	\$0	\$0	\$0	\$0
58125 Transfer to Other Funds	\$0	\$0	\$0	\$0	\$318
58160 Transfer to LOC Debt Service Fund	\$0	\$0	\$0	\$0	\$0
Total	\$19,643	\$0	\$0	\$0	\$422
Capital					
63100 Infrastructure	\$0	\$5,177	\$0	\$0	\$0
64000 Equipment-General	\$0	\$0	\$83,476	\$0	\$32,631
64100 Vehicles	\$0	\$0	\$303,612	\$0	\$0
64200 Data Processing Equipment	\$0	\$0	\$3,757	\$0	\$913
64400 Machinery	\$0	\$0	\$0	\$0	\$8,800
65000 Construction in Progress	\$0	\$70,612	\$0	\$0	\$0
68100 Intangibles	\$0	\$0	\$2,228	\$0	\$0
Total	\$0	\$75,789	\$393,073	\$0	\$42,344
Total	\$1,035,886	\$1,701,627	\$7,432,934	\$83,231	\$1,779,795

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GOVERNMENTAL FUNDS

Budget Data

(exclusive of General Fund)

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	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget	
Special Revenue Funds						
102	Police Education	\$24,009	\$13,797	\$12,250	\$13,099	\$12,100
103	Special Law Enf. Trust - Local	\$59,756	\$21,560	\$75	\$15,075	\$75
104	Transportation Improvement	\$575,405	\$516,597	\$535,482	\$535,482	\$565,946
107	Solid Waste/Recycling	\$2,588,894	\$2,657,640	\$2,587,600	\$2,587,600	\$2,582,200
108	Special Law Enf. Trust - Federal	\$50,283	\$29,490	\$50	\$50	\$175
109	Emergency & Disaster Relief	\$344,328	\$0	\$0	\$0	\$0
110	Arbor	\$76,799	\$32,684	\$22,300	\$22,300	\$16,150
112	HOA Projects - Streetlighting & Signage	\$82	\$0	\$0	\$0	\$0
114	Storm Reserve	\$139,453	\$0	\$0	\$0	\$0
115	Road Improvements	\$1,666,963	\$1,743,487	\$1,058,800	\$403,800	\$1,281,000
116	Veterans Memorial	\$2,046	\$0	\$0	\$0	\$0
140	Transportation Impact Fee	\$46,848	\$20,627	\$5,000	\$70,425	\$1,900
145	Public Buildings Impact Fee	\$16,997	\$8,026	\$0	\$990	\$0
150	Police Impact Fee	\$8,212	\$3,892	\$27,250	\$27,250	\$420
155	Park Impact Fee	\$8,518	\$8,528	\$88,650	\$88,650	\$450
160	Fire Impact Fee	\$30,614	\$13,963	\$58,000	\$58,000	\$4,300
170	Medical Transport Services	(\$3,115)	\$2,959	\$0	\$0	\$0
172	Public and Comm Service Tax	\$4,535,806	\$0	\$0	\$0	\$0
174	Electric Franchise Fee	\$2,176,019	\$0	\$0	\$0	\$0
		\$12,347,917	\$5,073,250	\$4,395,457	\$3,822,721	\$4,464,716
Special Assessment Fund						
175	Fire Assessment Fee	\$786	\$0	\$0	\$0	\$0
Special Assessment Funds - TLBD						
211	TLBD Debt Service	\$169,875	\$168,534	\$167,798	\$1,932,798	\$166,598
213	TLBD Phase II Debt Service	\$41,426	\$41,273	\$40,813	\$40,813	\$40,648
184	TLBD Maintenance	\$519,280	\$502,411	\$497,300	\$498,704	\$495,850
313	TLBD Phase II Improvements C.P.	\$78	\$0	\$0	\$0	\$0
		\$730,659	\$712,218	\$705,911	\$2,472,315	\$703,096
Special Assessment Funds - Oak Forest						
191	Oak Forest Maintenance	\$54,077	\$53,730	\$53,315	\$53,315	\$53,115
214	Oak Forest Debt Service	\$377,873	\$59,285	\$58,500	\$58,500	\$58,450
309	Oak Forest Capital Projects	\$14	\$0	\$0	\$0	\$0
		\$431,964	\$113,015	\$111,815	\$111,815	\$111,565
Debt Service Funds						
206	2003 Debt Service	\$894,164	\$879,224	\$900,200	\$900,200	\$887,500
215	1999 Debt Service	\$179,094	\$1,568,836	\$195,300	\$195,300	\$194,650
225	Central Winds G.O. Debt Service	\$223,208	\$224,447	\$224,400	\$224,400	\$193,623
230	2004 C.P. Debt Service	\$650,875	\$0	\$0	\$0	\$0
		\$1,947,341	\$2,672,507	\$1,319,900	\$1,319,900	\$1,275,773
Capital Project Funds						
305	1999 Construction	\$13,301	\$7,641	\$304,400	\$4,400	\$301,800
306	Revolving Rehab	\$15,023	\$8,645	\$10,000	\$10,000	\$4,100
311	Utility/Public Works Facility	\$14,509	\$8,036	\$4,500	\$4,500	\$1,900
312	City Hall Expansion	\$152	\$88	\$50	\$0	\$0
314	HMGP	\$78	\$0	\$0	\$0	\$0
315	Trotwood Improvements	\$233,480	\$0	\$0	\$0	\$0
316	Senior Center Expansion	\$139	\$0	\$0	\$0	\$0
317	Excellence in Cust Svc Initiative	\$0	\$0	\$404,166	\$571,830	\$172,500
		\$276,682	\$24,410	\$723,116	\$590,730	\$480,300
TOTAL GOVERNMENTAL FUND REVENUES/TRANSFERS						
		\$15,735,349	\$8,595,400	\$7,256,199	\$8,317,481	\$7,035,450

	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
Special Revenue Funds					
102 Police Education	\$8,551	\$14,442	\$18,000	\$18,849	\$22,000
103 Special Law Enf. Trust - Local	\$35,646	\$47,324	\$7,800	\$7,800	\$23,305
104 Transportation Improvement	\$424,940	\$564,514	\$576,000	\$576,000	\$560,100
107 Solid Waste/Recycling	\$2,502,366	\$2,381,983	\$2,441,000	\$2,441,000	\$2,488,500
108 Special Law Enf. Trust - Federal	\$26,370	\$25,120	\$9,000	\$28,890	\$36,735
109 Emergency & Disaster Relief	\$56,971	\$0	\$0	\$0	\$0
110 Arbor	\$33,904	\$11,222	\$41,113	\$41,113	\$23,697
112 HOA Projects - Streetlighting & Signage	\$70	\$0	\$0	\$0	\$0
115 Road Improvements	\$1,651,092	\$1,637,109	\$1,350,000	\$400,000	\$1,025,000
116 Veteran's Memorial	\$2,910	\$0	\$0	\$0	\$0
140 Transportation Impact Fee	\$22,864	\$40,281	\$27,000	\$27,000	\$204,000
145 Public Buildings Impact Fee	\$0	\$0	\$393,730	\$400,546	\$0
150 Police Impact Fee	\$59,128	(\$350)	\$0	\$0	\$40,000
155 Park Impact Fee	\$0	\$0	\$0	\$0	\$0
160 Fire Impact Fee	\$0	\$0	\$0	\$0	\$0
170 Medical Transport Service	\$333	\$590,552	\$0	\$0	\$0
172 Public and Comm Service Tax	\$4,535,806	\$0	\$0	\$0	\$0
174 Electric Franchise Fee	\$2,176,019	\$0	\$0	\$0	\$0
	\$11,536,970	\$5,312,197	\$4,863,643	\$3,941,198	\$4,423,337
Special Assessment Fund					
175 Fire Assessment Fee	\$24,824	\$0	\$0	\$0	\$0
Special Assessment Funds - TLBD					
211 TLBD Debt Service	\$159,575	\$155,171	\$157,876	\$1,960,181	\$112,531
213 TLBD Phase II Debt Service	\$28,954	\$44,765	\$50,675	\$50,675	\$34,270
184 TLBD Maintenance	\$600,482	\$517,683	\$555,561	\$556,965	\$550,319
313 TLBD Phase II Improvements	\$37,801	\$0	\$0	\$0	\$0
	\$826,812	\$717,619	\$764,112	\$2,567,821	\$697,120
Special Assessment Funds - Oak Forest					
191 Oak Forest Maintenance	\$46,300	\$47,198	\$54,294	\$54,294	\$54,455
214 Oak Forest Debt Service	\$376,463	\$56,462	\$56,675	\$56,675	\$56,650
309 Oak Forest C.P. Fund	\$15,537	\$0	\$0	\$0	\$0
	\$438,300	\$103,660	\$110,969	\$110,969	\$111,105
Debt Service Funds					
206 2003 Debt Service	\$880,041	\$876,272	\$881,550	\$881,550	\$877,700
215 1999 Debt Service	\$158,492	\$1,687,106	\$161,500	\$55,023	\$180,250
225 Central Winds G.O. Debt Service	\$220,938	\$222,939	\$224,731	\$224,731	\$203,100
230 2004 Debt Service	\$658,191	\$0	\$0	\$0	\$0
	\$1,917,662	\$2,786,317	\$1,267,781	\$1,161,304	\$1,261,050
Capital Project Funds					
305 1999 Construction	\$7,254	\$2,639	\$1,200,000	\$10,000	\$1,206,624
306 Revolving Rehab	\$1,281	\$2,265	\$3,500	\$3,500	\$3,500
311 Utility/Public Works Facility	\$0	\$0	\$905,000	\$0	\$964,388
312 City Hall Expansion	\$0	\$0	\$10,416	\$10,454	\$0
314 HMGP	\$4,753	\$0	\$0	\$0	\$0
315 Trotwood Improvements	\$456,280	\$0	\$0	\$0	\$0
316 Senior Center Expansion	\$3,412	\$0	\$0	\$0	\$0
317 Excellence in Cust Svc Initiative	\$0	\$0	\$400,000	\$567,113	\$172,500
	\$472,980	\$4,904	\$2,518,916	\$591,067	\$2,347,012
TOTAL GOVERNMENTAL FUND EXPENDITURES					
	\$15,217,548	\$8,924,697	\$9,525,421	\$8,372,359	\$8,839,624
CHANGE IN FUND BALANCE - GOVERNMENTAL FUNDS (exclusive of General Fund)					
FUND BALANCE - October 1	\$11,002,417	\$11,491,781	\$9,690,111	\$11,162,484	\$11,107,606
Appropriation TO (FROM) Fund Balance	\$517,801	(\$329,297)	(\$2,269,222)	(\$54,878)	(\$1,804,174)
FUND BALANCE - September 30	\$11,520,218	\$11,162,484	\$7,420,889	\$11,107,606	\$9,303,432

Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
Sources					
Revenues	\$13,825,006	\$7,484,400	\$5,408,053	\$6,608,789	\$5,456,950
Transfers	\$1,910,343	\$1,111,000	\$1,848,146	\$1,708,692	\$1,578,500
Total Sources	\$15,735,349	\$8,595,400	\$7,256,199	\$8,317,481	\$7,035,450
Applications					
Payroll	\$0	\$0	\$0	\$0	\$0
Operating	\$3,075,449	\$2,961,733	\$3,080,922	\$3,128,308	\$3,118,916
Debt Service	\$2,467,014	\$3,028,492	\$1,519,700	\$3,188,528	\$1,447,050
Transfers	\$7,173,022	\$833,738	\$944,499	\$651,353	\$584,246
Capital	\$2,502,063	\$2,100,734	\$3,980,300	\$1,404,170	\$3,689,412
Total Applications	\$15,217,548	\$8,924,697	\$9,525,421	\$8,372,359	\$8,839,624

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES & TRANSFERS						
351300	Fines and Forfeitures	\$12,922	\$12,875	\$12,000	\$12,000	\$12,000
369100	Misc Revenue	\$10,826	\$658	\$0	\$849	\$0
361100/53680	Investment (realized/unrealized)	\$261	\$264	\$250	\$250	\$100
	Total Revenues	\$24,009	\$13,797	\$12,250	\$13,099	\$12,100
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$24,009	\$13,797	\$12,250	\$13,099	\$12,100
EXPENDITURES & TRANSFERS						
55430	Employee Development	\$8,551	\$14,442	\$18,000	\$18,849	\$22,000
	Total Operating	\$8,551	\$14,442	\$18,000	\$18,849	\$22,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$8,551	\$14,442	\$18,000	\$18,849	\$22,000
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$18,582	\$34,040	\$31,140	\$33,395	\$27,645
	Appropriation TO (FROM) Fund Balance	\$15,458	(\$645)	(\$5,750)	(\$5,750)	(\$9,900)
	FUND BALANCE - September 30	\$34,040	\$33,395	\$25,390	\$27,645	\$17,745

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES & TRANSFERS						
351200	Confiscated Property - Local	\$54,632	\$10,593	\$0	\$15,000	\$0
361100/53680	Investment (realized/unrealized)	\$483	\$262	\$75	\$75	\$75
364000	Disposition of Fixed Assets	\$4,641	\$10,705	\$0	\$0	\$0
	Total Revenues	\$59,756	\$21,560	\$75	\$15,075	\$75
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$59,756	\$21,560	\$75	\$15,075	\$75
EXPENDITURES & TRANSFERS						
53111	Other Legal Services	\$0	\$0	\$0	\$0	\$5,000
54632	Software Maintenance	\$1,188	\$0	\$0	\$0	\$0
54800	Promotional	\$568	\$0	\$0	\$0	\$0
55270	Small Tools and Equipment	\$6,926	\$3,813	\$2,800	\$2,800	\$13,305
55430	Employee Development	\$2,464	\$5,000	\$5,000	\$5,000	\$5,000
55431	Employee Education Incentive	\$2,500	\$0	\$0	\$0	\$0
	Total Operating	\$13,646	\$8,813	\$7,800	\$7,800	\$23,305
58130	Transfer to General Fund	\$22,000	\$5,078	\$0	\$0	\$0
	Total Transfers	\$22,000	\$5,078	\$0	\$0	\$0
64000	Equipment-General	\$0	\$12,705	\$0	\$0	\$0
64100	Vehicles	\$0	\$20,728	\$0	\$0	\$0
	Total Capital	\$0	\$33,433	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$35,646	\$47,324	\$7,800	\$7,800	\$23,305
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$19,134	\$43,244	\$11,617	\$17,480	\$24,755
	Appropriation TO (FROM) Fund Balance	\$24,110	(\$25,764)	(\$7,725)	\$7,275	(\$23,230)
	FUND BALANCE - September 30	\$43,244	\$17,480	\$3,892	\$24,755	\$1,525

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES & TRANSFERS						
312410	Local Option Gas Tax	\$506,502	\$500,295	\$517,000	\$517,000	\$550,314
344900	FDOT Reimbursement - Traffic Signal	\$13,189	\$9,406	\$13,582	\$13,582	\$13,582
361100/53680	Investment (realized/unrealized)	\$7,245	\$5,896	\$4,900	\$4,900	\$2,050
369305	Insurance Proceeds	\$48,469	\$1,000	\$0	\$0	\$0
	Total Revenues	\$575,405	\$516,597	\$535,482	\$535,482	\$565,946
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$575,405	\$516,597	\$535,482	\$535,482	\$565,946
EXPENDITURES & TRANSFERS						
53180	Consultant Services	\$0	\$3,000	\$3,000	\$3,000	\$3,000
54310	Utility Services - Traffic Control	\$10,755	\$9,537	\$13,000	\$13,000	\$13,000
54511	General Insurance Settlement	\$12,400	\$0	\$0	\$0	\$0
54620	Repair & Maint - Traffic Control	\$39,160	\$63,813	\$55,000	\$55,000	\$55,000
54621	Repair & Maint - Roads	\$10,302	\$5,797	\$19,000	\$19,000	\$15,000
54622	Repair & Maint - Bridges	\$226	\$347	\$2,000	\$2,000	\$2,000
54624	Repair & Maint - Sidewalks	\$33,221	\$36,557	\$45,000	\$45,000	\$60,000
54625	Repair & Maint - Stamped Asphalt	\$0	\$4,898	\$11,000	\$11,000	\$11,000
54630	Repair & Maint - Equipment	\$5,610	\$1,918	\$2,500	\$2,500	\$3,000
54635	Striping	\$1,948	\$4,999	\$5,000	\$5,000	\$5,000
54682	Repair & Maintenance - Grounds	\$57	\$5,082	\$19,000	\$19,000	\$11,000
54920	Legal Advertising	\$108	\$114	\$200	\$300	\$200
55270	Small Tools & Equipment	\$541	\$0	\$1,000	\$1,000	\$1,000
	Total Operating	\$114,328	\$136,062	\$175,700	\$175,800	\$179,200
	Total Transfers	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$10,288	\$8,721	\$14,000	\$14,000	\$8,500
64100	Vehicles	\$42,783	\$36,996	\$18,500	\$2,554	\$0
64200	Data Processing	\$0	\$0	\$2,800	\$2,800	\$2,400
65000	30014 CIP - Sidewalks	\$0	\$0	\$5,000	\$5,000	\$15,000
65000	30073 CIP - Underdrains	\$0	\$0	\$10,000	\$10,000	\$5,000
65000	30075 CIP - Resurfacing	\$257,541	\$382,735	\$350,000	\$365,846	\$350,000
	Total Capital	\$310,612	\$428,452	\$400,300	\$400,200	\$380,900
	TOTAL EXPENDITURES/TRANSFERS	\$424,940	\$564,514	\$576,000	\$576,000	\$560,100
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$447,224	\$597,689	\$518,922	\$549,772	\$509,254
	Appropriation TO (FROM) Fund Balance	\$150,465	(\$47,917)	(\$40,518)	(\$40,518)	\$5,846
	FUND BALANCE - September 30	\$597,689	\$549,772	\$478,404	\$509,254	\$515,100

Equipment General:
Sidewalk Grinder

\$8,500

Data Processing:
Desktop computers (2)

\$2,400

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

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES & TRANSFERS						
323700	Franchise Fees - Commercial	\$49,194	\$50,313	\$50,000	\$50,000	\$45,000
323701	Franchise Fees - Residential	\$49,267	\$46,372	\$30,000	\$30,000	\$45,000
331340	<u>30082</u> Federal Grant (6965 appeal)	\$0	\$0	\$0	\$0	\$0
334340	<u>30082</u> State Grant (6965 appeal)	\$0	\$0	\$0	\$0	\$0
338001	Recycling Revenue	\$66,539	\$134,149	\$70,000	\$70,000	\$75,000
338002	Environmental Revenue Share	\$50,336	\$54,087	\$45,000	\$45,000	\$45,000
343410	Billed Services - Residential	\$2,355,874	\$2,352,287	\$2,375,000	\$2,375,000	\$2,225,000
361100/53680	Investment (realized/unrealized)	\$15,494	\$17,444	\$17,100	\$17,100	\$10,200
343420	Other (Recycle Bins)	\$2,170	\$2,988	\$500	\$500	\$2,000
343911	Storm Reserve Revenue	\$0	\$0	\$0	\$0	\$135,000
	Total Revenues	\$2,588,894	\$2,657,640	\$2,587,600	\$2,587,600	\$2,582,200
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$2,588,894	\$2,657,640	\$2,587,600	\$2,587,600	\$2,582,200
EXPENDITURES & TRANSFERS						
53180	Consulting Services	\$2,828	\$4,867	\$3,500	\$3,500	\$3,500
53186	Contract Services	\$0	\$0	\$10,000	\$10,000	\$2,500
53410	Performance Bonus	\$13,586	\$13,586	\$15,000	\$15,000	\$15,000
54314	Utility Services - Solid Waste	\$1,718,332	\$1,730,253	\$1,770,000	\$1,770,000	\$1,775,000
54907	Seminole County (Landfill Disposal)	\$502,880	\$500,786	\$505,000	\$505,000	\$510,000
55230	Operating Supplies - Recycling Bins	\$0	\$0	\$2,500	\$2,500	\$2,500
	Total Operating	\$2,237,626	\$2,249,492	\$2,306,000	\$2,306,000	\$2,308,500
58114	Transfer to Storm Reserve Fund	\$132,370	\$132,491	\$0	\$0	\$0
58130	Transfer to General Fund - Admin/Franchise	\$132,370	\$0	\$135,000	\$135,000	\$135,000
58130	Transfer to General Fund (Com Franchise)	\$0	\$0	\$0	\$0	\$45,000
	Total Transfers	\$264,740	\$132,491	\$135,000	\$135,000	\$180,000
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$2,502,366	\$2,381,983	\$2,441,000	\$2,441,000	\$2,488,500
CHANGE IN FUND BALANCE						
			(GASB 54) Restated	(GASB 54) Restated		
	FUND BALANCE - October 1	\$943,456	\$2,028,881	\$1,933,031	\$2,304,538	\$2,451,138
	Appropriation TO (FROM) Fund Balance	\$86,528	\$275,657	\$146,600	\$146,600	\$93,700
	FUND BALANCE - September 30	\$1,029,984	\$2,304,538	\$2,079,631	\$2,451,138	\$2,544,838

This fund will be absorbing the fund balances of the Storm Reserve and Emergency/Disaster Relief Funds as of 9/30/10 per GASB 54. Consequently, the transfer to the Storm Reserve Fund will be rendered obsolete. However, that portion of fund balance that is attributable to storm recovery will be segregated as *assigned fund balance* within the Solid Waste Fund.

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES & TRANSFERS						
351203	Confiscated Property - Federal	\$49,771	\$25,020	\$0	\$0	\$0
361100/53680	Investment (realized/unrealized)	\$512	\$295	\$50	\$50	\$175
364000	Disposition of Fixed Assets	\$0	\$4,175	\$0	\$0	\$0
	Total Revenues	\$50,283	\$29,490	\$50	\$50	\$175
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$50,283	\$29,490	\$50	\$50	\$175
EXPENDITURES & TRANSFERS						
54010	Travel and Per Diem	\$0	\$0	\$0	\$2,000	\$0
54632	Software Maint.	\$0	\$0	\$0	\$1,666	\$1,620
54650	Repair & Maintenance - Vehicles	\$2,997	\$0	\$0	\$0	\$0
55270	Small Tools and Equipment	\$2,471	\$4,250	\$4,000	\$3,996	\$12,685
55278	Software	\$0	\$0	\$0	\$1,196	\$0
55290	Protective Clothing	\$0	\$0	\$0	\$2,900	\$4,900
55430	Employee Development	\$3,050	\$5,000	\$5,000	\$11,000	\$17,530
55440	Certification Expense	\$2,500	\$0	\$0	\$0	\$0
	Total Operating	\$11,018	\$9,250	\$9,000	\$22,758	\$36,735
58130	Transfer to General Fund	\$15,352	\$2,016	\$0	\$0	\$0
	Total Transfers	\$15,352	\$2,016	\$0	\$0	\$0
64000	Equipment-General	\$0	\$5,266	\$0	\$0	\$0
64100	Vehicles	\$0	\$8,588	\$0	\$0	\$0
64200	Data Processing	\$0	\$0	\$0	\$6,132	\$0
	Total Capital	\$0	\$13,854	\$0	\$6,132	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$26,370	\$25,120	\$9,000	\$28,890	\$36,735
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$14,521	\$38,434	\$27,305	\$42,804	\$13,964
	Appropriation TO (FROM) Fund Balance	\$23,913	\$4,370	(\$8,950)	(\$28,840)	(\$36,560)
	FUND BALANCE - September 30	\$38,434	\$42,804	\$18,355	\$13,964	(\$22,596)

CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 BUDGET

EMERGENCY & DISASTER RELIEF FUND - 109

The 10/1/10 beginning fund balance has been restated to reflect GASB 54 compliance. Fund balance now part of the Solid Waste assigned fund balance of \$998,896

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES & TRANSFERS						
334990	State Reimbursement	\$33,395	\$0	\$0	\$0	\$0
334991	FEMA Reimbursement	\$300,557	\$0	\$0	\$0	\$0
361100/53680	Investment (realized/unrealized)	\$10,376	\$0	\$0	\$0	\$0
	Total Revenues	\$344,328	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$344,328	\$0	\$0	\$0	\$0
EXPENDITURES & TRANSFERS						
53111	Legal	\$17,280	\$0	\$0	\$0	\$0
53180	Consulting	\$26,500	\$0	\$0	\$0	\$0
53186	Contract Services - All Others	\$10,850	\$0	\$0	\$0	\$0
54210	Postage	\$8	\$0	\$0	\$0	\$0
54990	Storm-related Expenditures	\$2,333	\$0	\$0	\$0	\$0
	Total Operating	\$56,971	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$56,971	\$0	\$0	\$0	\$0
CHANGE IN FUND BALANCE						
			(GASB 54) Restated	(GASB 54) Restated		
	FUND BALANCE - October 1	\$145,002	\$0	\$0	\$0	\$0
	Appropriation TO (FROM) Fund Balance	\$287,357	\$0	\$0	\$0	\$0
	FUND BALANCE - September 30	\$432,359	\$0	\$0	\$0	\$0

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES & TRANSFERS						
329000	Other Licenses	\$5,320	\$3,078	\$3,500	\$3,500	\$3,000
329400	Arbor Permits	\$8,220	\$25,600	\$15,000	\$15,000	\$10,000
331700	30152 - Federal Grant (FDOF/ARRA)	\$18,537	\$0	\$0	\$0	\$0
351400	Tree Bank Revenues	\$40,000	\$1,570	\$1,000	\$1,000	\$2,000
360000	Misc. Revenue	\$1,050	\$0	\$0	\$0	\$0
361100/53680	Investment (realized/unrealized)	\$3,672	\$2,436	\$2,800	\$2,800	\$1,150
	Total Revenues	\$76,799	\$32,684	\$22,300	\$22,300	\$16,150
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$76,799	\$32,684	\$22,300	\$22,300	\$16,150
EXPENDITURES & TRANSFERS						
54685	Arbor Improvements & Maint	\$9,962	\$10,270	\$25,000	\$25,000	\$8,000
54685	30072 Arbor Improve & Maint (Centex)	\$3,759	\$0	\$0	\$0	\$0
54685	30152 Arbor Improve & Maint (FDOF/ARRA)	\$18,521	\$0	\$0	\$0	\$0
54685	90900 Arbor Improve & Maint	\$645	\$0	\$0	\$0	\$0
54800	Promotional	\$537	\$952	\$1,000	\$1,000	\$1,000
55230	Operating Supplies	\$0	\$0	\$50	\$50	\$0
55270	Small Tools & Equipment	\$480	\$0	\$500	\$500	\$50
	Total Operating	\$33,904	\$11,222	\$26,550	\$26,550	\$9,050
58105	23600 Transfer to W&S (Arborist duties)	\$0	\$0	\$14,563	\$14,563	\$14,647
	Total Transfers	\$0	\$0	\$14,563	\$14,563	\$14,647
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$33,904	\$11,222	\$41,113	\$41,113	\$23,697
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$246,038	\$288,933	\$291,433	\$310,395	\$291,582
	Appropriation TO (FROM) Fund Balance	\$42,895	\$21,462	(\$18,813)	(\$18,813)	(\$7,547)
	FUND BALANCE - September 30	\$288,933	\$310,395	\$272,620	\$291,582	\$284,035

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES & TRANSFERS						
361100/53680	Investment (realized/unrealized)	\$82	\$0	\$0	\$0	\$0
	Total Revenues	\$82	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$82	\$0	\$0	\$0	\$0
EXPENDITURES & TRANSFERS						
54903	Refund for HOA Projects	\$70	\$0	\$0	\$0	\$0
	Total Operating	\$70	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$70	\$0	\$0	\$0	\$0
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$5,529	(GASB 54) Restated \$0	(GASB 54) Restated \$0	\$0	\$0
	Appropriation TO (FROM) Fund Balance	\$12	\$0	\$0	\$0	\$0
	FUND BALANCE - September 30	\$5,541	\$0	\$0	\$0	\$0

CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 BUDGET

STORM RESERVE FUND - 114

The 10/1/10 beginning fund balance has been restated to reflect GASB 54 compliance. Fund balance now part of the Solid Waste assigned fund balance of \$998,896

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES & TRANSFERS						
334340	30137 State Grant (TS Fay)	\$13	\$0	\$0	\$0	\$0
361100/53680	Investment (realized/unrealized)	\$7,070	\$0	\$0	\$0	\$0
	Total Revenues	\$7,083	\$0	\$0	\$0	\$0
381008	Transfer from Solid Waste (#107)	\$132,370	\$0	\$0	\$0	\$0
	Total Transfers	\$132,370	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$139,453	\$0	\$0	\$0	\$0
EXPENDITURES & TRANSFERS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$0	\$0	\$0	\$0	\$0
CHANGE IN FUND BALANCE						
			(GASB 54) Restated	(GASB 54) Restated		
	FUND BALANCE - October 1	\$427,085	\$0	\$0	\$0	\$0
	Appropriation TO (FROM) Fund Balance	\$139,453	\$0	\$0	\$0	\$0
	FUND BALANCE - September 30	\$566,538	\$0	\$0	\$0	\$0

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES & TRANSFERS						
312600	One Cent Sales Tax Reimb (2002-2011)	\$718,285	\$1,664,204	\$1,055,000	\$400,000	\$1,025,000
331490	<u>30085</u> Fed Grants (FDOT Hayes)	\$160,198	\$0	\$0	\$0	\$0
331490	<u>30133</u> Fed Grants (FDOT 419/Wade)	\$387,314	\$0	\$0	\$0	\$0
331490	<u>30112</u> Fed Grants (FDOT Vistawilla)	\$168,462	(\$1,066)	\$0	\$0	\$0
331490	<u>30137</u> Fed Grants (TS Fay)	\$97,352	\$58,470	\$0	\$0	\$0
331490	<u>30167</u> Fed Grants (FDOT Mkt Sq)	\$0	\$0	\$0	\$0	\$150,000
331490	<u>30168</u> Fed Grants (FDOT Winding Hollow)	\$0	\$0	\$0	\$0	\$100,000
334490	<u>30137</u> State Grants (TS Fay)	\$16,225	\$9,745	\$0	\$0	\$0
334490	<u>30146</u> State Grants (FDOT Sherry)	\$100,837	\$0	\$0	\$0	\$0
361100/53680	Investment (realized/unrealized)	\$8,790	\$12,134	\$3,800	\$3,800	\$6,000
369101	Miscellaneous Revenue	\$9,500	\$0	\$0	\$0	\$0
	Total Revenues	\$1,666,963	\$1,743,487	\$1,058,800	\$403,800	\$1,281,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$1,666,963	\$1,743,487	\$1,058,800	\$403,800	\$1,281,000
EXPENDITURES & TRANSFERS						
53111	Other Legal Services	\$4,724	\$39,371	\$0	\$0	\$0
	Total Operating	\$4,724	\$39,371	\$0	\$0	\$0
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)	\$365	\$9,141	\$0	\$0	0
	Total Transfers	\$365	\$9,141	\$300,000	\$0	\$300,000
61000	<u>30133</u> Land	\$407	\$0	\$0	\$0	\$0
63100	Infrastructure	\$0	\$152,500	\$0	\$0	\$75,000
65000	<u>30055</u> CIP - Michael Blake Blvd. (Spine Rd)	\$0	\$277,063	\$750,000	\$400,000	\$0
65000	<u>30085</u> CIP - Hayes Road Turn Lane	\$160,198	\$0	\$0	\$0	\$0
65000	<u>30112</u> CIP - Vistawilla Turn Lane	\$175,930	\$0	\$0	\$0	\$0
65000	<u>30120</u> CIP - Doran Drive	\$0	\$0	\$200,000	\$0	\$200,000
65000	<u>30130</u> CIP - Northern/Shetland	\$0	\$0	\$100,000	\$0	\$0
65000	<u>30132</u> CIP - Residential Road Const	\$158,187	\$0	\$0	\$0	\$0
65000	<u>30133</u> CIP - 419/Wade	\$391,496	\$0	\$0	\$0	\$0
65000	<u>30134</u> CIP - Ranchlands Paving	\$633,983	\$1,159,034	\$0	\$0	\$0
65000	<u>30146</u> CIP - Sherry Turn Lane	\$100,837	\$0	\$0	\$0	\$0
65000	<u>30149</u> CIP - SR 434 Papa Tony's	\$24,965	\$0	\$0	\$0	\$0
65000	<u>30167</u> CIP - Market Square Realignment	\$0	\$0	\$0	\$0	\$250,000
65000	<u>30168</u> CIP - Winding Hollow Turn Lane	\$0	\$0	\$0	\$0	\$200,000
	Total Capital	\$1,646,003	\$1,588,597	\$1,050,000	\$400,000	\$725,000
	TOTAL EXPENDITURES/TRANSFERS	\$1,651,092	\$1,637,109	\$1,350,000	\$400,000	\$1,025,000
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$1,374,395	\$1,390,266	\$526,322	\$1,496,644	\$1,500,444
	Appropriation TO (FROM) Fund Balance	\$15,871	\$106,378	(\$291,200)	\$3,800	\$256,000
	FUND BALANCE - September 30	\$1,390,266	\$1,496,644	\$235,122	\$1,500,444	\$1,756,444

The 10/1/10 beginning fund balance has been restated to reflect GASB 54 compliance. Fund balance now part of the General Fund with ongoing maintenance costs to come from division 1525.

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES & TRANSFERS						
361100/53680	Investment (realized/unrealized)	\$346	\$0	\$0	\$0	\$0
366000	Contributions/Donations - Private	\$1,700	\$0	\$0	\$0	\$0
	Total Revenues	\$2,046	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$2,046	\$0	\$0	\$0	\$0
EXPENDITURES & TRANSFERS						
54760	Engraving	\$910	\$0	\$0	\$0	\$0
	Total Operating	\$910	\$0	\$0	\$0	\$0
58130	Transfer to General ¹	\$2,000	\$0	\$0	\$0	\$0
	Total Transfers	\$2,000	\$0	\$0	\$0	\$0
65000	30107 CIP (Vet Memorial Engraving)	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$2,910	\$0	\$0	\$0	\$0
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$23,760	(GASB 54) Restated \$0	(GASB 54) Restated \$0	\$0	\$0
	Appropriation TO (FROM) Fund Balance	(\$864)	\$0	\$0	\$0	\$0
	FUND BALANCE - September 30	\$22,896	\$0	\$0	\$0	\$0

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES & TRANSFERS						
324310	Residential Impact Fees	\$3,167	\$14,886	\$0	\$40,443	\$0
324320	Commercial Impact Fees	\$35,610	\$1,065	\$0	\$24,982	\$0
361100/53680	Investment (realized/unrealized)	\$8,071	\$4,676	\$5,000	\$5,000	\$1,900
	Total Revenues	\$46,848	\$20,627	\$5,000	\$70,425	\$1,900
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$46,848	\$20,627	\$5,000	\$70,425	\$1,900
EXPENDITURES & TRANSFERS						
53111	Other Legal	\$0	\$4,213	\$1,000	\$1,000	\$1,000
53180	Consulting Services	\$0	\$0	\$1,000	\$3,500	\$3,000
	Total Operating	\$0	\$4,213	\$2,000	\$4,500	\$4,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0
65000	<u>30099</u> CIP - Roberts Family Road	\$0	(\$4,213)	\$0	\$0	\$0
65000	<u>30145</u> CIP - Tuscora Turn Lane	\$22,864	\$18,110	\$25,000	\$22,500	\$200,000
65000	<u>30158</u> CIP - Hicks Widening	\$0	\$22,171	\$0	\$0	\$0
	Total Capital	\$22,864	\$36,068	\$25,000	\$22,500	\$200,000
	TOTAL EXPENDITURES/TRANSFERS	\$22,864	\$40,281	\$27,000	\$27,000	\$204,000
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$525,961	\$549,945	\$517,345	\$530,291	\$573,716
	Appropriation TO (FROM) Fund Balance	\$23,984	(\$19,654)	(\$22,000)	\$43,425	(\$202,100)
	FUND BALANCE - September 30	\$549,945	\$530,291	\$495,345	\$573,716	\$371,616

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES & TRANSFERS						
324710	Residential Impact Fees	\$1,768	\$232	\$0	\$0	\$0
324720	Commercial Impact Fees	\$9,568	\$4,453	\$0	\$0	\$0
361100/53680	Investment (realized/unrealized)	\$5,661	\$3,341	\$0	\$990	\$0
	Total Revenues	\$16,997	\$8,026	\$0	\$990	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$16,997	\$8,026	\$0	\$990	\$0
EXPENDITURES & TRANSFERS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
58125	Transfer to Capital Projects Fund #317	\$0	\$0	\$393,730	\$400,546	\$0
	Total Transfers	\$0	\$0	\$393,730	\$400,546	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$0	\$0	\$393,730	\$400,546	\$0
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$374,533	\$391,530	\$393,730	\$399,556	\$0
	Appropriation TO (FROM) Fund Balance	\$16,997	\$8,026	(\$393,730)	(\$399,556)	\$0
	FUND BALANCE - September 30	\$391,530	\$399,556	\$0	\$0	\$0

CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 BUDGET

POLICE/PUBLIC SAFETY IMPACT FEE FUND - 150

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES & TRANSFERS						
324110	Residential Impact Fees	\$6,475	\$2,489	\$26,500	\$26,500	\$0
324120	Commercial Impact Fees	\$0	\$708	\$0	\$0	\$0
361100/53680	Investment (realized/unrealized)	\$1,737	\$695	\$750	\$750	\$420
	Total Revenues	\$8,212	\$3,892	\$27,250	\$27,250	\$420
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$8,212	\$3,892	\$27,250	\$27,250	\$420
EXPENDITURES & TRANSFERS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
62000	81017 Buildings	\$23,490	\$0	\$0	\$0	\$0
64000	Equipment - General	\$0	\$0	\$0	\$0	\$40,000
64000	81017 Equipment General	\$17,251	\$0	\$0	\$0	\$0
64200	Data Processing Equip	\$14,803	(\$350)	\$0	\$0	\$0
64200	10052 Data Process Equip	\$3,584	\$0	\$0	\$0	\$0
	Total Capital	\$59,128	(\$350)	\$0	\$0	\$40,000
	TOTAL EXPENDITURES/TRANSFERS	\$59,128	(\$350)	\$0	\$0	\$40,000
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$125,096	\$74,180	\$74,780	\$78,422	\$105,672
	Appropriation TO (FROM) Fund Balance	(\$50,916)	\$4,242	\$27,250	\$27,250	(\$39,580)
	FUND BALANCE - September 30	\$74,180	\$78,422	\$102,030	\$105,672	\$66,092

Equipment-General:
In-car camera (8) \$40,000

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES & TRANSFERS						
324610	Culture & Recreation Impact Fees - Residential	\$8,400	\$8,400	\$88,500	\$88,500	\$0
331000	Federal Grant (Senior Ctr Exp/Pool-CDBG)	\$0	\$0	\$0	\$0	\$0
361100/53680	Investment (realized/unrealized)	\$118	\$128	\$150	\$150	\$450
Total Revenues		\$8,518	\$8,528	\$88,650	\$88,650	\$450
Total Transfers		\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES/TRANSFERS		\$8,518	\$8,528	\$88,650	\$88,650	\$450
EXPENDITURES & TRANSFERS						
Total Operating		\$0	\$0	\$0	\$0	\$0
58130	Transfer to General Fund	\$0	\$0	\$0	\$0	\$0
Total Transfers		\$0	\$0	\$0	\$0	\$0
Total Capital		\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES/TRANSFERS		\$0	\$0	\$0	\$0	\$0
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		\$7,510	\$16,028	\$16,078	\$24,556	\$113,206
Appropriation TO (FROM) Fund Balance		\$8,518	\$8,528	\$88,650	\$88,650	\$450
FUND BALANCE - September 30		\$16,028	\$24,556	\$104,728	\$113,206	\$113,656

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES & TRANSFERS						
324110	Residential Impact	\$15,863	\$4,900	\$48,000	\$48,000	\$0
324120	Commercial Impact Fees	\$0	\$483	\$0	\$0	\$0
361100/53680	Investment (realized/unrealized)	\$14,751	\$8,580	\$10,000	\$10,000	\$4,300
	Total Revenues	\$30,614	\$13,963	\$58,000	\$58,000	\$4,300
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$30,614	\$13,963	\$58,000	\$58,000	\$4,300
EXPENDITURES & TRANSFERS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$0	\$0	\$0	\$0	\$0
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$983,699	\$1,014,313	\$1,020,313	\$1,028,276	\$1,086,276
	Appropriation TO (FROM) Fund Balance	\$30,614	\$13,963	\$58,000	\$58,000	\$4,300
	FUND BALANCE - September 30	\$1,014,313	\$1,028,276	\$1,078,313	\$1,086,276	\$1,090,576

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

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES & TRANSFERS						
347261	Billed Services-Medical Transport	(\$1,311)	\$0	\$0	\$0	\$0
54505	Bad Debt Expense	(\$11,062)	\$0	\$0	\$0	\$0
361100/53680	Investment (realized/unrealized)	\$8,581	\$1,897	\$0	\$0	\$0
369101	Misc Revenue	\$0	\$1,062	\$0	\$0	\$0
369300	Settlements/Collections	\$677	\$0	\$0	\$0	\$0
	Total Revenues	(\$3,115)	\$2,959	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	(\$3,115)	\$2,959	\$0	\$0	\$0
EXPENDITURES & TRANSFERS						
2600	Medical Transport - Operating	\$333	\$590,552	\$0	\$0	\$0
2610	Medical Transport - EMS Admin	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$333	\$590,552	\$0	\$0	\$0
FUND BALANCE - October 1		\$591,041	\$587,593	\$0	\$0	\$0
Appropriation TO (FROM) Fund Balance		(\$3,448)	(\$587,593)	\$0	\$0	\$0
FUND BALANCE - September 30		\$587,593	\$0	\$0	\$0	\$0

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
	Total Payroll	\$0	\$0	\$0	\$0	\$0
53410	Billing Services Costs	\$316	\$11	\$0	\$0	\$0
54210	Postage	\$17	\$2	\$0	\$0	\$0
54633	Maint Agree & Contracts	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$333	\$13	\$0	\$0	\$0
58130	Transfer to General Fund	\$0	\$590,539	\$0	\$0	\$0
	Total Transfers	\$0	\$590,539	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$333	\$590,552	\$0	\$0	\$0

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES & TRANSFERS						
314100	Electric Utility Tax	\$2,469,621	\$0	\$0	\$0	\$0
314300	Water Utility Tax	\$305,510	\$0	\$0	\$0	\$0
314400	Gas Utility Tax	\$36,595	\$0	\$0	\$0	\$0
314800	Propane Gas Utility Tax	\$20,678	\$0	\$0	\$0	\$0
315000	Comm Service Tax	\$1,703,601	\$0	\$0	\$0	\$0
361100/53680	Investment (realized/unrealized)	(\$199)	\$0	\$0	\$0	\$0
	Total Revenues	\$4,535,806	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$4,535,806	\$0	\$0	\$0	\$0
EXPENDITURES & TRANSFERS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
58130	Transfers to General Fund	\$4,002,806	\$0	\$0	\$0	\$0
58140	Transfer to #206 - Debt Service	\$444,000	\$0	\$0	\$0	\$0
58140	Transfer to #215 - Debt Service	\$89,000	\$0	\$0	\$0	\$0
	Total Transfers	\$4,535,806	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$4,535,806	\$0	\$0	\$0	\$0
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$0	\$0	\$0	\$0	\$0
	Appropriation TO (FROM) Fund Balance	\$0	\$0	\$0	\$0	\$0
	FUND BALANCE - September 30	\$0	\$0	\$0	\$0	\$0

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES & TRANSFERS						
323100	Progress Energy Franchise Fee	\$2,173,849	\$0	\$0	\$0	\$0
361100/53680	Investment (realized/unrealized)	\$2,170	\$0	\$0	\$0	\$0
	Total Revenues	\$2,176,019	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$2,176,019	\$0	\$0	\$0	\$0
EXPENDITURES & TRANSFERS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
58130	Transfer to General Fund	\$1,643,019	\$0	\$0	\$0	\$0
58140	Transfer to #206 - Debt Service	\$444,000	\$0	\$0	\$0	\$0
58140	Transfer to #215 - Debt Service	\$89,000	\$0	\$0	\$0	\$0
	Total Transfers	\$2,176,019	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$2,176,019	\$0	\$0	\$0	\$0
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$0	\$0	\$0	\$0	\$0
	Appropriation TO (FROM) Fund Balance	\$0	\$0	\$0	\$0	\$0
	FUND BALANCE - September 30	\$0	\$0	\$0	\$0	\$0

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES & TRANSFERS						
361100/53680	Investment (realized/unrealized)	\$651	\$0	\$0	\$0	\$0
325120	Assessment Collections	\$135	\$0	\$0	\$0	\$0
	Total Revenues	\$786	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$786	\$0	\$0	\$0	\$0
EXPENDITURES & TRANSFERS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
58130	Transfer to General Fund - Fire Operations	\$24,824	\$0	\$0	\$0	\$0
	Total Transfers	\$24,824	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$24,824	\$0	\$0	\$0	\$0
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$24,038	\$0	\$0	\$0	\$0
	Appropriation TO (FROM) Fund Balance	(\$24,038)	\$0	\$0	\$0	\$0
	FUND BALANCE - September 30	\$0	\$0	\$0	\$0	\$0

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 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES & TRANSFERS						
361100/53680	Investment (realized/unrealized)	\$8,508	\$4,250	\$2,300	\$2,300	\$850
361101	Interest - County	\$8	\$19	\$0	\$0	\$0
325120	Assessment Collections (Phase I and II)	\$498,264	\$498,142	\$495,000	\$495,000	\$495,000
369300	Settlements	\$12,500	\$0	\$0	\$0	\$0
369305	Insurance Proceeds	\$0	\$0	\$0	\$1,404	\$0
	Total Revenues	\$519,280	\$502,411	\$497,300	\$498,704	\$495,850
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$519,280	\$502,411	\$497,300	\$498,704	\$495,850
EXPENDITURES & TRANSFERS						
53211	Administrative Fees	\$9,005	\$9,085	\$9,480	\$9,480	\$9,400
53410	Billing Services Cost	\$2,356	\$2,465	\$2,900	\$2,900	\$2,800
54310	Utility Services	\$46,550	\$51,642	\$50,000	\$50,000	\$52,000
54330	Street Lighting	\$233,744	\$220,364	\$234,000	\$234,000	\$234,000
54686	Repairs & Maint - Landscape	\$212,508	\$128,461	\$125,000	\$126,404	\$120,000
54686	81013 Repairs & Maint	\$12,100	\$0	\$0	\$0	\$0
54693	Repairs & Maint - Fountains	\$10,249	\$14,502	\$20,000	\$20,000	\$19,000
54695	Repairs & Maint - Signs & Walls	\$16,251	\$14,148	\$17,000	\$17,000	\$17,000
54920	Legal Advertising	\$0	\$163	\$200	\$200	\$100
55230	Clerk Supplies	\$0	\$0	\$50	\$50	\$50
59310	Statutory Reserve	\$0	\$0	\$22,000	\$22,000	\$22,000
	Total Operating	\$542,763	\$440,830	\$480,630	\$482,034	\$476,350
58130	Transfer to General - Insurance	\$5,346	\$5,079	\$4,832	\$4,832	\$5,068
58130	Transfer to General - Admin ¹	\$0	\$13,300	\$12,700	\$12,700	\$12,275
58130	Transfer to General - Clerk Fees ²	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250
58130	Transfer to General - Beautification	\$51,123	\$57,224	\$56,149	\$56,149	\$55,376
	Total Transfers	\$57,719	\$76,853	\$74,931	\$74,931	\$73,969
	TOTAL EXPENDITURES/TRANSFERS	\$600,482	\$517,683	\$555,561	\$556,965	\$550,319
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$395,801	\$314,599	\$255,481	\$299,327	\$241,066
	Appropriation TO (FROM) Fund Balance	(\$81,202)	(\$15,272)	(\$58,261)	(\$58,261)	(\$54,469)
	FUND BALANCE - September 30	\$314,599	\$299,327	\$197,220	\$241,066	\$186,597

¹ Central service costs per City-wide cost allocation method; also includes internal administrative costs of \$500 for annual assessment

² Clerk time at overtime rate inclusive of benefits (\$250/meeting); with the onset of FY 2009, meetings will be convened on a quarterly basis with allowance for one special meeting

CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 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 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES & TRANSFERS						
361000	Interest and Other Earnings *(prin/receivables)	\$97,278	\$92,271	\$0	\$0	\$0
361100/53680	Investment (realized/unrealized)	\$3,072	\$1,855	\$2,100	\$2,100	\$900
361101	Interest Earned - County	\$2	\$6	\$0	\$0	\$0
325110	Assessment Collections *	\$55,000	\$60,000	\$165,698	\$165,698	\$165,698
369101	Misc Revenue * (principal/interest)	\$14,523	\$14,402	\$0	\$0	\$0
384101	Capital Note Proceeds	\$0	\$0	\$0	\$1,765,000	\$0
	Total Revenues	\$169,875	\$168,534	\$167,798	\$1,932,798	\$166,598
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$169,875	\$168,534	\$167,798	\$1,932,798	\$166,598
EXPENDITURES & TRANSFERS						
53130	Trustee Fees	\$431	\$431	\$431	\$431	\$431
53180	Consulting	\$2,500	\$0	\$0	\$0	\$0
53211	Administration Fees	\$3,580	\$3,585	\$3,745	\$3,745	\$3,700
53410	Contractual Services Cost	\$786	\$825	\$900	\$900	\$900
57310	Issuance Costs	\$0	\$0	\$0	\$27,000	\$0
	Total Operating	\$7,297	\$4,841	\$5,076	\$32,076	\$5,031
57110	Debt Service - Principal	\$55,000	\$55,000	\$60,000	\$1,825,000	\$50,000
57210	Debt Service - Interest	\$97,278	\$94,830	\$92,300	\$102,605	\$57,000
	Total Debt Service	\$152,278	\$149,830	\$152,300	\$1,927,605	\$107,000
58130	Transfer to General Fund - Admin	\$0	\$500	\$500	\$500	\$500
	Total Transfers	\$0	\$500	\$500	\$500	\$500
	TOTAL EXPENDITURES/TRANSFERS	\$159,575	\$155,171	\$157,876	\$1,960,181	\$112,531
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$193,822	\$204,122	\$215,604	\$217,485	\$190,102
	Appropriation TO (FROM) Fund Balance	\$10,300	\$13,363	\$9,922	(\$27,383)	\$54,067
	FUND BALANCE - September 30	\$204,122	\$217,485	\$225,526	\$190,102	\$244,169

* Due to the structure of this debt service instrument, the 2010 and 2011 special assessment revenues of \$166,801 and \$166,673 (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 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES & TRANSFERS						
361000	Interest and Other Earnings *(prin/receivables)	\$9,566	\$8,805	\$0	\$0	\$0
361100/53680	Investment (realized/unrealized)	\$521	\$403	\$225	\$225	\$60
361101	County Interest Earned	\$1	\$1	\$0	\$0	\$0
325110	Assessment Collections *	\$18,410	\$19,711	\$40,588	\$40,588	\$40,588
369101	Misc Revenue *(principal/interest)	\$12,928	\$12,353	\$0	\$0	\$0
	Total Revenues	\$41,426	\$41,273	\$40,813	\$40,813	\$40,648
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$41,426	\$41,273	\$40,813	\$40,813	\$40,648
EXPENDITURES & TRANSFERS						
53180	Consulting	\$0	\$2,500	\$0	\$0	\$0
53211	Administration Fees	\$787	\$788	\$825	\$825	\$820
53410	Billing Services Cost	\$191	\$201	\$250	\$250	\$250
	Total Operating	\$978	\$3,489	\$1,075	\$1,075	\$1,070
57110	Debt Service - Principal	\$18,410	\$32,000	\$41,700	\$41,700	\$27,000
57210	Debt Service - Interest	\$9,566	\$8,776	\$7,400	\$7,400	\$5,700
	Total Debt Service	\$27,976	\$40,776	\$49,100	\$49,100	\$32,700
58130	Transfer to General Fund - Admin	\$0	\$500	\$500	\$500	\$500
	Total Transfers	\$0	\$500	\$500	\$500	\$500
	TOTAL EXPENDITURES/TRANSFERS	\$28,954	\$44,765	\$50,675	\$50,675	\$34,270
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$12,134	\$24,606	\$20,449	\$21,114	\$11,252
	Appropriation TO (FROM) Fund Balance	\$12,472	(\$3,492)	(\$9,862)	(\$9,862)	\$6,378
	FUND BALANCE - September 30	\$24,606	\$21,114	\$10,587	\$11,252	\$17,630

* Due to the structure of this debt service instrument, the 2010 and 2011 special assessment revenues of \$40,904 and \$40,869 (respectively) are required by Government Accounting Standards Board (GASB) to have the distinctive accounting treatment represented herein.

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES & TRANSFERS						
361100/53680	Investment (realized/unrealized)	\$78	\$0	\$0	\$0	\$0
	Total Revenues	\$78	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$78	\$0	\$0	\$0	\$0
EXPENDITURES & TRANSFERS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
58125	Transfer to Other Funds (#213)	\$37,801	\$0	\$0	\$0	\$0
	Total Transfers	\$37,801	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$37,801	\$0	\$0	\$0	\$0
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$37,723	\$0	\$93	\$0	\$0
	Appropriation TO (FROM) Fund Balance	(\$37,723)	\$0	\$0	\$0	\$0
	FUND BALANCE - September 30	\$0	\$0	\$93	\$0	\$0

CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 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 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES & TRANSFERS						
361100/53680	Investment (realized/unrealized)	\$802	\$552	\$375	\$375	\$175
361101	Interest - County	\$0	\$2	\$0	\$0	\$0
325120	Assessment Collections	\$53,275	\$53,176	\$52,940	\$52,940	\$52,940
	Total Revenues	\$54,077	\$53,730	\$53,315	\$53,315	\$53,115
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$54,077	\$53,730	\$53,315	\$53,315	\$53,115
EXPENDITURES & TRANSFERS						
53211	Administration Fees	\$7,487	\$7,607	\$7,910	\$7,910	\$7,800
53410	Billing Services Cost	\$251	\$262	\$300	\$300	\$300
54310	Utility Services	\$5,651	\$6,190	\$8,000	\$8,000	\$7,000
54682	Repairs & Maint - Grounds	\$15,657	\$14,751	\$16,000	\$16,000	\$18,000
54695	Repairs & Maint - Sign/Walls	\$4,638	\$4,227	\$5,500	\$5,500	\$5,000
55230	Clerk Supplies	\$0	\$0	\$25	\$25	\$25
59310	Statutory Reserve	\$0	\$0	\$2,200	\$2,200	\$2,200
	Total Operating	\$33,684	\$33,037	\$39,935	\$39,935	\$40,325
58130	Transfer to General Fund - Insurance	\$1,139	\$1,082	\$1,036	\$1,036	\$980
58130	Transfer to General - Admin ¹	\$0	\$1,400	\$1,525	\$1,525	\$1,475
58130	Transfer to General Fund - Clerk Fees ²	\$1,000	\$625	\$500	\$500	\$500
58130	Transfer to Gen Fund - Beautification	\$10,477	\$11,054	\$11,298	\$11,298	\$11,175
	Total Transfers	\$12,616	\$14,161	\$14,359	\$14,359	\$14,130
	TOTAL EXPENDITURES/TRANSFERS	\$46,300	\$47,198	\$54,294	\$54,294	\$54,455
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$31,670	\$39,447	\$38,141	\$45,979	\$45,000
	Appropriation TO (FROM) Fund Balance	\$7,777	\$6,532	(\$979)	(\$979)	(\$1,340)
	FUND BALANCE - September 30	\$39,447	\$45,979	\$37,162	\$45,000	\$43,660

¹ Central service costs per City-wide cost allocation method; also includes internal administrative costs of \$500 for annual assessment

² Clerk time at overtime rate inclusive of benefits (\$250/meeting)

**CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 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.

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES & TRANSFERS						
361000	Interest and Other Earnings * (prin/receivables)	\$21,411	\$22,038	\$0	\$0	\$0
361100/53680	Investment (realized/unrealized)	\$328	\$343	\$100	\$100	\$50
361101	Interest - County	\$0	\$2	\$0	\$0	\$0
325110	Assessment Collections *	\$15,491	\$16,145	\$58,400	\$58,400	\$58,400
369101	Misc Revenue * (principal/interest)	\$22,179	\$20,757	\$0	\$0	\$0
384100	Loan Proceeds (General Fund loan)	\$318,464	\$0	\$0	\$0	\$0
	Total Revenues	\$377,873	\$59,285	\$58,500	\$58,500	\$58,450
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$377,873	\$59,285	\$58,500	\$58,500	\$58,450
EXPENDITURES & TRANSFERS						
53180	Consulting	\$2,500	\$0	\$0	\$0	\$0
53211	Administration Fees	\$3,656	\$3,675	\$3,825	\$3,825	\$3,800
53410	Billing Services Cost	\$278	\$287	\$350	\$350	\$350
	Total Operating	\$6,434	\$3,962	\$4,175	\$4,175	\$4,150
57110	Debt Service - Principal	\$354,669	\$43,690	\$44,904	\$44,904	\$46,152
57210	Debt Service - Interest	\$15,360	\$8,310	\$7,096	\$7,096	\$5,848
	Total Debt Service	\$370,029	\$52,000	\$52,000	\$52,000	\$52,000
58130	Transfer to General Fund - Admin	\$0	\$500	\$500	\$500	\$500
	Total Transfers	\$0	\$500	\$500	\$500	\$500
	TOTAL EXPENDITURES/TRANSFERS	\$376,463	\$56,462	\$56,675	\$56,675	\$56,650
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$6,803	\$8,213	\$7,407	\$11,036	\$12,861
	Appropriation TO (FROM) Fund Balance	\$1,410	\$2,823	\$1,825	\$1,825	\$1,800
	FUND BALANCE - September 30	\$8,213	\$11,036	\$9,232	\$12,861	\$14,661

Internal Loan to General Fund **(\$274,774)**
per 9.30.11 CAFR **(\$263,738)**

* Due to the structure of this debt service instrument, the 2010 and 2011 special assessment revenues of \$59,081 and \$58,940 (respectively) are required by the Government Accounting Standards Board (GASB) to have the distinctive accounting treatment represented herein.

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES & TRANSFERS						
361100/53680	Investment (realized/unrealized)	\$14	\$0	\$0	\$0	\$0
	Total Revenues	<u>\$14</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	<u>\$14</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
EXPENDITURES & TRANSFERS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
58125	Transfer to Other Funds (Oak Forest Debt Svc)	\$15,537	\$0	\$0	\$0	\$0
	Total Transfers	<u>\$15,537</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	<u>\$15,537</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$15,523	\$0	\$0	\$0	\$0
	Appropriation TO (FROM) Fund Balance	<u>(\$15,523)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	FUND BALANCE - September 30	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 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 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES & TRANSFERS						
361100/53680	Investment (realized/unrealized)	\$6,164	\$3,224	\$6,000	\$6,000	\$2,500
	Total Revenues	\$6,164	\$3,224	\$6,000	\$6,000	\$2,500
381100	Transfer from General Fund	\$0	\$876,000	\$894,200	\$894,200	\$885,000
381001	Transfer from Public Service Tax Fund	\$444,000	\$0	\$0	\$0	\$0
381002	Transfer from Electric Franchise Fee Fund	\$444,000	\$0	\$0	\$0	\$0
	Total Transfers	\$888,000	\$876,000	\$894,200	\$894,200	\$885,000
	TOTAL REVENUES/TRANSFERS	\$894,164	\$879,224	\$900,200	\$900,200	\$887,500
EXPENDITURES & TRANSFERS						
53130	Trustee Fees	\$0	\$0	\$550	\$550	\$0
53180	Consulting	\$0	\$0	\$0	\$0	\$2,700
	Total Operating	\$0	\$0	\$550	\$550	\$2,700
57110	Debt Service - Principal	\$645,000	\$660,000	\$685,000	\$685,000	\$700,000
57210	Debt Service - Interest	\$235,041	\$216,272	\$196,000	\$196,000	\$175,000
	Total Debt Service	\$880,041	\$876,272	\$881,000	\$881,000	\$875,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$880,041	\$876,272	\$881,550	\$881,550	\$877,700
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$765,266	\$779,389	\$780,389	\$782,341	\$800,991
	Appropriation TO (FROM) Fund Balance	\$14,123	\$2,952	\$18,650	\$18,650	\$9,800
	FUND BALANCE - September 30	\$779,389	\$782,341	\$799,039	\$800,991	\$810,791

CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 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 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES & TRANSFERS						
361100/53680	Investment (realized/unrealized)	\$1,094	\$590	\$1,000	\$1,000	\$650
384101	Capital Note Proceeds	\$0	\$1,377,246	\$0	\$0	\$0
	Total Revenues	\$1,094	\$1,377,836	\$1,000	\$1,000	\$650
381001	Transfer from Public Service Tax Fund	\$89,000	\$0	\$0	\$0	\$0
381002	Transfer from Electric Franchise Fee Fund	\$89,000	\$0	\$0	\$0	\$0
381100	Transfer from General Fund	\$0	\$191,000	\$194,300	\$194,300	\$194,000
	Total Transfers	\$178,000	\$191,000	\$194,300	\$194,300	\$194,000
	TOTAL REVENUES/TRANSFERS	\$179,094	\$1,568,836	\$195,300	\$195,300	\$194,650
EXPENDITURES & TRANSFERS						
53130	Trustee Fees	\$500	\$0	\$500	\$500	\$500
	Total Operating	\$500	\$0	\$500	\$500	\$500
57110	Debt Service - Principal	\$75,000	\$1,560,000	\$141,000	\$23,848	\$149,250
57210	Debt Service - Interest	\$82,992	\$112,456	\$20,000	\$20,575	\$30,500
57310	Issuance Costs	\$0	\$14,650	\$0	\$10,100	\$0
	Total Debt Service	\$157,992	\$1,687,106	\$161,000	\$54,523	\$179,750
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$158,492	\$1,687,106	\$161,500	\$55,023	\$180,250
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$118,760	\$139,362	\$138,162	\$21,092	\$161,369
	Appropriation TO (FROM) Fund Balance	\$20,602	(\$118,270)	\$33,800	\$140,277	\$14,400
	FUND BALANCE - September 30	\$139,362	\$21,092	\$171,962	\$161,369	\$175,769

CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 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

Millage Rate per Fiscal Year		0.1100 Decreased valuation	0.1100 Decreased valuation	0.1100 Decreased valuation	0.1100 (based on declining values from PA)	
Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES & TRANSFERS						
						DR-420 Valuation
311000	Voted Ad Valorem Taxes	\$193,396	\$179,408	\$168,500	\$168,500	\$166,373
361100/53680	Investment (realized/unrealized)	\$1,709	\$1,033	\$350	\$350	\$250
361101	Interest - County	\$3	\$6	\$50	\$50	\$0
384101	Capital Note Proceeds	\$0	\$0	\$0	\$0	\$0
	Total Revenues	\$195,108	\$180,447	\$168,900	\$168,900	\$166,623
381100	Transfer from General (maintain flat millage)	\$28,100	\$44,000	\$55,500	\$55,500	\$27,000
	Total Transfers	\$28,100	\$44,000	\$55,500	\$55,500	\$27,000
	TOTAL REVENUES/TRANSFERS	\$223,208	\$224,447	\$224,400	\$224,400	\$193,623
EXPENDITURES & TRANSFERS						
53130	Trustee Fees	\$431	\$431	\$431	\$431	\$0
53180	Consulting	\$0	\$0	\$0	\$0	\$2,500
	Total Operating	\$431	\$431	\$431	\$431	\$2,500
57110	Debt Service - Principal	\$75,000	\$80,000	\$85,000	\$85,000	\$100,600
57210	Debt Service - Interest	\$145,507	\$142,508	\$139,300	139,300	\$100,000
57310	Cost of Issuance	\$0	\$0	\$0	\$0	\$0
	Total Debt Service	\$220,507	\$222,508	\$224,300	\$224,300	\$200,600
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$220,938	\$222,939	\$224,731	\$224,731	\$203,100
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$36,610	\$38,880	\$38,849	\$40,388	\$40,057
	Appropriation TO (FROM) Fund Balance	\$2,270	\$1,508	(\$331)	(\$331)	(\$9,477)
	FUND BALANCE - September 30	\$38,880	\$40,388	\$38,518	\$40,057	\$30,580

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES & TRANSFERS						
361100/53680	Investment (realized/unrealized)	\$21	\$0	\$0	\$0	\$0
	Total Revenues	\$21	\$0	\$0	\$0	\$0
381100	70105 Transfer in from General Fund (Sr Ctr Pool)	\$650,854	\$0	\$0	\$0	\$0
	Total Transfers	\$650,854	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$650,875	\$0	\$0	\$0	\$0
EXPENDITURES & TRANSFERS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
57110	70105 Debt Service - Principal (Sr Ctr Pool)	\$655,965	\$0	\$0	\$0	\$0
57210	70105 Debt Service - Interest (Sr Ctr Pool)	\$2,226	\$0	\$0	\$0	\$0
	Total Debt Service	\$658,191	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$658,191	\$0	\$0	\$0	\$0
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$7,316	\$0	\$0	\$0	\$0
	Appropriation TO (FROM) Fund Balance	(\$7,316)	\$0	\$0	\$0	\$0
	FUND BALANCE - September 30	\$0	\$0	\$0	\$0	\$0

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES & TRANSFERS						
361100/53680	Investment (realized/unrealized)	\$13,301	\$7,641	\$4,400	\$4,400	\$1,800
366000	<u>30107</u> Donation (Rotary - Vet Mem)	\$0	\$0	\$0	\$0	\$0
	Total Revenues	\$13,301	\$7,641	\$4,400	\$4,400	\$1,800
381600	Transfer from Other Funds (#115 Road Imp)	\$0	\$0	\$300,000	\$0	\$300,000
	Total Transfers	\$0	\$0	\$300,000	\$0	\$300,000
	TOTAL REVENUES/TRANSFERS	\$13,301	\$7,641	\$304,400	\$4,400	\$301,800
EXPENDITURES & TRANSFERS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
58125	<u>30107</u> T/fer to Other Funds (Vet Mem)	\$0	\$1,959	\$0	\$0	\$0
58130	<u>24415</u> T/fer to General Fund (Proj Adm)	\$78	\$0	\$0	\$0	\$0
	Total Transfers	\$78	\$1,959	\$0	\$0	\$0
65000	<u>70008</u> CIP - Magnolia Park	\$7,176	\$680	\$1,200,000	\$10,000	\$1,206,624
	Total Capital	\$7,176	\$680	\$1,200,000	\$10,000	\$1,206,624
	TOTAL EXPENDITURES/TRANSFERS	\$7,254	\$2,639	\$1,200,000	\$10,000	\$1,206,624
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$899,375	\$905,422	\$896,505	\$910,424	\$904,824
	Appropriation TO (FROM) Fund Balance	\$6,047	\$5,002	(\$895,600)	(\$5,600)	(\$904,824)
	FUND BALANCE - September 30	\$905,422	\$910,424	\$905	\$904,824	\$0

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

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES & TRANSFERS						
361100/53680	Investment (realized/unrealized)	\$15,023	\$8,645	\$10,000	\$10,000	\$4,100
	Total Revenues	\$15,023	\$8,645	\$10,000	\$10,000	\$4,100
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$15,023	\$8,645	\$10,000	\$10,000	\$4,100
EXPENDITURES & TRANSFERS						
54310	<u>30108</u> Utility Service (154 Lori Ann)	\$715	\$1,062	\$1,500	\$1,500	\$1,500
54660	<u>30108</u> R&M - Buildings (154 Lori Ann)	\$566	\$1,203	\$1,000	\$1,000	\$1,000
54682	<u>30108</u> R&M - Grounds (154 Lori Ann)	\$0	\$0	\$1,000	\$1,000	\$1,000
	Total Operating	\$1,281	\$2,265	\$3,500	\$3,500	\$3,500
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$1,281	\$2,265	\$3,500	\$3,500	\$3,500
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$1,008,605	\$1,022,347	\$1,023,847	\$1,028,727	\$1,035,227
	Appropriation TO (FROM) Fund Balance	\$13,742	\$6,380	\$6,500	\$6,500	\$600
	FUND BALANCE - September 30	\$1,022,347	\$1,028,727	\$1,030,347	\$1,035,227	\$1,035,827

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
	REVENUES & TRANSFERS					
361100/53680	Investment (realized/unrealized)	\$14,509	\$8,036	\$4,500	\$4,500	\$1,900
	Total Revenues	\$14,509	\$8,036	\$4,500	\$4,500	\$1,900
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$14,509	\$8,036	\$4,500	\$4,500	\$1,900
	EXPENDITURES & TRANSFERS					
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
65000	30037 CIP - Utility/PW Facility	\$0	\$0	\$905,000	\$0	\$964,388
	Total Capital	\$0	\$0	\$905,000	\$0	\$964,388
	TOTAL EXPENDITURES/TRANSFERS	\$0	\$0	\$905,000	\$0	\$964,388
	CHANGE IN FUND BALANCE					
	FUND BALANCE - October 1	\$935,443	\$949,952	\$902,752	\$957,988	\$962,488
	Appropriation TO (FROM) Fund Balance	\$14,509	\$8,036	(\$900,500)	\$4,500	(\$962,488)
	FUND BALANCE - September 30	\$949,952	\$957,988	\$2,252	\$962,488	\$0

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES & TRANSFERS						
361100/53680	Investment (realized/unrealized)	\$152	\$88	\$50	\$0	\$0
	Total Revenues	\$152	\$88	\$50	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$152	\$88	\$50	\$0	\$0
EXPENDITURES & TRANSFERS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
58125	Transfer to ECSI Fund	\$0	\$0	\$10,416	\$10,454	\$0
	Total Transfers	\$0	\$0	\$10,416	\$10,454	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$0	\$0	\$10,416	\$10,454	\$0
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$10,214	\$10,366	\$10,416	\$10,454	\$0
	Appropriation TO (FROM) Fund Balance	\$152	\$88	(\$10,366)	(\$10,454)	\$0
	FUND BALANCE - September 30	\$10,366	\$10,454	\$50	\$0	\$0

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES & TRANSFERS						
361100/53680	Investment (realized/unrealized)	\$78	\$0	\$0	\$0	\$0
	Total Revenues	<u>\$78</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	<u>\$78</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
EXPENDITURES & TRANSFERS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
58125	<u>51001</u> Transfer to Other (Police Impact)	\$3,424	\$0	\$0	\$0	\$0
58125	<u>70106</u> Transfer to Other (Park Impact)	\$1,329	\$0	\$0	\$0	\$0
	Total Transfers	<u>\$4,753</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	<u>\$4,753</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$4,675	\$0	\$0	\$0	\$0
	Appropriation TO (FROM) Fund Balance	<u>(\$4,675)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	FUND BALANCE - September 30	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES & TRANSFERS						
361100/53680	Investment (realized/unrealized)	\$461	\$0	\$0	\$0	\$0
334709	70109 State Grants (FRDAP 8)	\$200,000	\$0	\$0	\$0	\$0
	Total Revenues	\$200,461	\$0	\$0	\$0	\$0
381100	70109 Transfer from General Fund	\$33,019	\$0	\$0	\$0	\$0
	Total Transfers	\$33,019	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$233,480	\$0	\$0	\$0	\$0
EXPENDITURES & TRANSFERS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
65000	70109 CIP (Trotwood Improvements)	\$456,280	\$0	\$0	\$0	\$0
	Total Capital	\$456,280	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$456,280	\$0	\$0	\$0	\$0
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$222,800	\$0	\$0	\$0	\$0
	Appropriation TO (FROM) Fund Balance	(\$222,800)	\$0	\$0	\$0	\$0
	FUND BALANCE - September 30	\$0	\$0	\$0	\$0	\$0

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES & TRANSFERS						
361100/53680	Investment (realized/unrealized)	\$139	\$0	\$0	\$0	\$0
	Total Revenues	\$139	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$139	\$0	\$0	\$0	\$0
EXPENDITURES & TRANSFERS						
58125	Transfer to Other (#155 Park Impact)	\$3,412	\$0	\$0	\$0	\$0
	Total Transfers	\$3,412	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$3,412	\$0	\$0	\$0	\$0
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$3,273	\$0	\$0	\$0	\$0
	Appropriation TO (FROM) Fund Balance	(\$3,273)	\$0	\$0	\$0	\$0
	FUND BALANCE - September 30	\$0	\$0	\$0	\$0	\$0

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES & TRANSFERS						
361100/53680	Investment (realized/unrealized)	\$0	\$0	\$20	\$20	\$0
364100	Auction Proceeds (Trade-In)	\$0	\$0	\$0	\$7,118	\$0
	Total Revenues	\$0	\$0	\$20	\$7,138	\$0
381600	Transfer from Other Funds (City Hall C.P.)	\$0	\$0	\$10,416	\$10,454	\$0
381100	Transfer from General Fund	\$0	\$0	\$0	\$53,692	\$0
381090	Transfer from W&S	\$0	\$0	\$0	\$100,000	\$150,000
381153	Transfer from Dev Svcs	\$0	\$0	\$0	\$0	\$22,500
381503	Transfer from Other Funds (Pub Bldg Impact)	\$0	\$0	\$393,730	\$400,546	\$0
	Total Transfers	\$0	\$0	\$404,146	\$564,692	\$172,500
	TOTAL REVENUES/TRANSFERS	\$0	\$0	\$404,166	\$571,830	\$172,500
EXPENDITURES & TRANSFERS						
	Total Payroll	\$0	\$0	\$0	\$0	\$0
53680	Unrecognized Gain/Loss	\$0	\$0	\$0	\$0	\$0
55270	Small Tools	\$0	\$0	\$0	\$1,775	\$0
	Total Operating	\$0	\$0	\$0	\$1,775	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
64200	Data Processing	\$0	\$0	\$0	\$67,110	\$0
65000	30165 CIP (Public bathroom restoration)	\$0	\$0	\$200,000	\$23,656	\$0
65000	11010 Software (Munis Replacement)	\$0	\$0	\$0	\$253,692	\$172,500
68100	11009 Software (VoIP)	\$0	\$0	\$200,000	\$220,880	\$0
	Total Capital	\$0	\$0	\$400,000	\$565,338	\$172,500
	TOTAL EXPENDITURES/TRANSFERS	\$0	\$0	\$400,000	\$567,113	\$172,500
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$0	\$0	\$0	\$0	\$4,717
	Appropriation TO (FROM) Fund Balance	\$0	\$0	\$4,166	\$4,717	\$0
	FUND BALANCE - September 30	\$0	\$0	\$4,166	\$4,717	\$4,717

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ENTERPRISE FUNDS

Budget Data

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FUND	DIVISION	FUND NAME	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES							
401	3600	W&S - Operating	\$8,116,349	\$9,533,147	\$12,228,403	\$11,171,661	\$10,217,440
401	3610	W&S - Renewal & Replacement	\$250,000	\$110,000	\$75,000	\$75,000	\$150,000
401	3620	W&S - Revenue Generation	\$0	\$0	\$0	\$0	\$0
401	3640	W&S - 2000 Utility Construction	\$88	\$99	\$0	\$0	\$0
402		W&S - Service Availability Fund	\$0	\$11,231	\$0	\$468,235	\$122,740
420		Development Services	\$330,851	\$338,537	\$456,500	\$651,500	\$621,300
430		Stormwater	\$2,140,514	\$1,369,354	\$1,075,000	\$1,087,000	\$995,710
TOTAL REVENUES			\$10,837,802	\$11,362,368	\$13,834,903	\$13,453,396	\$12,107,190

EXPENDITURES/EXPENSES							
401	3600	W&S - Operating	\$6,570,242	\$6,462,938	\$10,382,931	\$10,635,562	\$8,981,828
401	3610	W&S - Renewal & Replacement	\$229,207	\$202,765	\$200,000	\$200,000	\$200,000
401	3620	W&S - Revenue Generation	\$37,204	\$0	\$0	\$0	\$0
401	3640	W&S - 2000 Utility Construction	\$139,675	\$11,970	\$200,000	\$68,262	\$156,847
402		W&S - Service Availability Fund	\$0	\$0	\$0	\$0	\$0
420		Development Services	\$663,811	\$638,537	\$631,693	\$621,943	\$760,009
430		Stormwater	\$778,028	\$873,359	\$1,483,437	\$1,301,860	\$1,566,195
TOTAL EXPENDITURES			\$8,418,167	\$8,189,569	\$12,898,061	\$12,827,627	\$11,664,879

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	\$18,956,328	\$20,833,333	\$3,151,289	\$3,687,870	\$4,313,639
Appropriation TO (FROM) Fund Equity	\$2,419,635	\$3,172,799	\$936,842	\$625,769	\$442,311
FUND EQUITY - September 30	\$21,375,963	\$24,006,132	\$4,088,131	\$4,313,639	\$4,755,950
Non-Cash Adjustments	(\$2,115,092)	(\$2,106,901)			
Total Net Assets per CAFR	\$19,260,871	\$21,899,231			

	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
<u>Sources</u>					
Revenues	\$10,520,124	\$11,187,016	\$13,736,300	\$13,098,433	\$11,933,503
Transfers	\$317,678	\$175,352	\$98,603	\$354,963	\$173,687
Total Sources	\$10,837,802	\$11,362,368	\$13,834,903	\$13,453,396	\$12,107,190
<u>Applications</u>					
Payroll	\$3,119,460	\$2,958,505	\$2,941,980	\$2,936,630	\$2,973,208
Operating	\$2,306,938	\$2,349,147	\$2,563,539	\$2,519,089	\$2,457,187
Debt Service	\$1,904,614	\$1,638,522	\$1,653,715	\$1,405,000	\$1,810,220
Transfers	\$2,122,155	\$2,046,635	\$2,051,827	\$2,408,187	\$2,267,417
Capital	\$3,802,746	\$2,538,307	\$3,687,000	\$3,558,721	\$2,156,847
Total Applications	\$13,255,913	\$11,531,116	\$12,898,061	\$12,827,627	\$11,664,879
Less Capitalized Expenditures	(\$4,837,746)	(\$3,341,547)			
Total Non-Capital Applications	\$8,418,167	\$8,189,569			

	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
Sources					
Revenues	\$8,110,437	\$9,538,159	\$12,204,800	\$11,359,933	\$10,316,493
Transfers	\$256,000	\$116,318	\$98,603	\$354,963	\$173,687
Total Sources	\$8,366,437	\$9,654,477	\$12,303,403	\$11,714,896	\$10,490,180
Applications					
Payroll	\$2,339,256	\$2,172,766	\$2,114,199	\$2,109,199	\$2,054,911
Operating	\$2,052,932	\$2,079,890	\$2,162,530	\$2,167,530	\$2,103,700
Debt Service	\$1,904,614	\$1,638,522	\$1,653,715	\$1,405,000	\$1,810,220
Transfers	\$1,695,236	\$1,589,735	\$1,578,487	\$1,934,847	\$1,759,397
Capital	\$893,348	\$2,211,074	\$3,274,000	\$3,287,248	\$1,610,447
Total Applications	\$8,885,386	\$9,691,987	\$10,782,931	\$10,903,824	\$9,338,675
Less Capitalized Applications	(\$1,928,348)	(\$3,014,314)			
Total Non-Capital Applications	\$6,957,038	\$6,677,673			

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

Water & Sewer Operations - 3600

Utility/Public Works Director	1	1	1		1
Utility Superintendent	2	2	-		-
Utility Manager	-	-	1		1
Office Supervisor	1	1	1		1
Admin Secretary	1	1	-		0
Water Conservation Coord/Arborist	1	1	1		1
Maintenance Worker	8	7	8		7
Maintenance Mechanic	12	10	8		8
Utility Coordinator	-	-	1		1
Team Leader	4	4	3		3
Lead Waste Water Treatment Oper	2	1	1		1
Lead Water Plant Operator	1	1	1		1
Wastewater Treatment Operator	6	6	5		5
Wastewater Treatment Oper Trainee	-	1	-		-
Wastewater Operator/Lab Coord	1	1	1		1
Water Plant Operator	2	2	2		1
Service Technician	2	2	2		2
Electronics / Instr Technician	1	1	1		1
TOTAL AUTHORIZED PERSONNEL	45	42	37		35

Division	Fund	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES & TRANSFERS						
3600	Water & Sewer Operating Division	\$8,116,349	\$9,533,147	\$12,228,403	\$11,171,661	\$10,217,440
3610	Renewal & Replacement Division	\$250,000	\$110,000	\$75,000	\$75,000	\$150,000
3620	Revenue Generation Division	\$0	\$0	\$0	\$0	\$0
3640	2000 Utility Construction Division	\$88	\$99	\$0	\$0	\$0
402	Service Availability Fund	\$0	\$11,231	\$0	\$468,235	\$122,740
TOTAL REVENUES/TRANSFERS		\$8,366,437	\$9,654,477	\$12,303,403	\$11,714,896	\$10,490,180
EXPENDITURES & TRANSFERS						
3600	Water & Sewer Operating Division	\$6,570,242	\$6,462,938	\$10,382,931	\$10,635,562	\$8,981,828
3610	Renewal & Replacement Division	\$229,207	\$202,765	\$200,000	\$200,000	\$200,000
3620	Revenue Generation Division	\$37,204	\$0	\$0	\$0	\$0
3640	2000 Utility Construction Division	\$139,675	\$11,970	\$200,000	\$68,262	\$156,847
402	Service Availability Fund	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES		\$6,976,328	\$6,677,673	\$10,782,931	\$10,903,824	\$9,338,675

CHANGE IN FUND EQUITY	Net Assets		Net Assets less Net Capital (for Budgeting Purposes)		
FUND EQUITY - October 1	\$14,633,623	\$13,910,505	\$3,007,626	\$3,296,143	\$4,107,215
Appropriation TO (FROM) Fund Equity	\$1,390,109	\$2,976,804	\$1,520,472	\$811,072	\$1,151,505
FUND EQUITY - September 30	\$16,023,732	\$16,887,309	\$4,528,098	\$4,107,215	\$5,258,720
Non-Cash Adjustments	(\$2,113,227)	(\$2,088,039)			
Total Net Assets per CAFR	\$13,910,505	\$14,799,270			

Total Net Assets Consist of:
 Cash and Investments - \$5,171,787
 Cash w/ Fiscal Agent - \$280,858
 Other Current Assets - \$1,745,307
 Restricted Investments - \$730,315
 Current Liabilities - (\$1,284,063)
 Noncurrent Liabilities - (\$3,348,061)
 Capital Assets (net of related debt) - \$11,503,127

CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 BUDGET

WATER & SEWER UTILITY - OPERATING - REVENUES - 3600

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES & TRANSFERS						
331490	30137 Federal Grant - TS Fay	\$0	\$26,220	\$0	\$0	\$0
334310	30154 State Grant - SJRWMD - OF	\$0	\$238,862	\$0	\$2,629	\$0
334310	30157 State Grant - SJRWMD - LJ	\$0	\$3,524	\$0	\$0	\$194,984
334490	30137 State Grant - TS Fay	\$0	\$4,370	\$0	\$0	\$0
337300	30154 Local Grant - SJRWMD - OF	\$0	\$238,862	\$0	\$2,629	\$0
337300	30157 Local Grant - SJRWMD - LJ	\$0	\$3,524	\$770,000	\$400,000	\$194,985
343310	Water Revenues	\$2,758,083	\$3,141,986	\$2,900,000	\$3,250,000	\$3,300,000
343320	Water Connection Fees	\$1,554	(\$1,554)	\$0	\$0	\$0
343510	Sewer Revenues	\$4,606,622	\$4,942,347	\$4,950,000	\$5,100,000	\$5,175,000
343520	Sewer Connection Fees	\$2,199	(\$2,199)	\$0	\$0	\$0
343610	Reuse Water Fees	\$351,696	\$418,293	\$330,000	\$420,000	\$425,000
343902	Turn Off/On Fees	\$66,660	\$69,410	\$75,000	\$75,000	\$75,000
343903	Meter Charges	\$2,170	\$18,749	\$5,000	\$30,000	\$20,000
343904	Application Fees	\$36,140	\$40,640	\$32,000	\$32,000	\$35,000
343905	Tampering Fees	\$570	\$190	\$500	\$500	\$500
343906	Inspection Fees	\$180	\$1,130	\$300	\$300	\$300
343907	NSF Check Fees	\$5,280	\$3,251	\$5,000	\$5,000	\$5,000
343908	Reservation Charges	\$2,636	\$21,210	\$5,000	\$18,000	\$5,000
343910	Penalty Fees	\$160,429	\$154,995	\$150,000	\$150,000	\$155,000
361100/53680	Investment (realized/unrealized)	\$84,036	\$45,918	\$32,000	\$32,000	\$40,000
364100	Auction Proceeds	\$5,578	\$4,737	\$5,000	\$5,000	\$5,000
369101	Misc Revenues	\$7,240	\$4,638	\$7,000	\$7,000	\$6,000
369300	Settlements/Collections	\$16,802	\$19,837	\$15,000	\$15,000	\$17,000
369305	Insurance Proceeds	\$2,474	\$127,889	\$3,000	\$3,000	\$2,000
384101	Capital Note Proceeds	\$0	\$0	\$2,920,000	\$1,600,000	\$537,984
	Total Revenues	\$8,110,349	\$9,526,829	\$12,204,800	\$11,148,058	\$10,193,753
381004	Transfer from Stormwater	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
381100	Transfer from Other (Comm Events)	\$0	\$318	\$0	\$0	\$0
381153	21360 Transfer from Dev Svc (Oper)	\$0	\$0	\$3,040	\$3,040	\$3,040
381600	23600 Transfer from Other (Arbor)	\$0	\$0	\$14,563	\$14,563	\$14,647
	Total Transfers	\$6,000	\$6,318	\$23,603	\$23,603	\$23,687
	TOTAL REVENUES/TRANSFERS	\$8,116,349	\$9,533,147	\$12,228,403	\$11,171,661	\$10,217,440

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
51210	Salaries	\$1,567,160	\$1,417,244	\$1,385,110	\$1,380,110	\$1,348,651
51210	Sick Leave Purchase	\$0	\$0	\$15,000	\$15,000	\$12,500
51214	Overtime Salaries	\$33,401	\$31,142	\$28,886	\$28,886	\$43,485
52110	F.I.C.A. Taxes	\$114,554	\$103,208	\$108,318	\$108,318	\$106,646
52310	Health Insurance/Life Insurance	\$233,268	\$234,466	\$247,588	\$247,588	\$267,483
52320	Workmen's Comp. Ins.	\$51,064	\$36,579	\$34,662	\$34,662	\$30,534
52330	Pension Expense	\$339,809	\$350,127	\$294,635	\$294,635	\$245,612
	Total Payroll	\$2,339,256	\$2,172,766	\$2,114,199	\$2,109,199	\$2,054,911
52510	Unemployment Compensation	\$0	\$5,124	\$4,000	\$4,000	\$19,800
53111	Other Legal Services	\$13,962	\$15,740	\$15,000	\$15,000	\$15,000
53130	Bond Trustee Fees	\$1,715	\$1,935	\$2,000	\$2,000	\$2,000
53140	Pre-Employment/Physicals	\$1,506	\$765	\$1,500	\$1,500	\$1,800
53160	Consulting Engineer	\$31,564	\$24,371	\$30,000	\$30,000	\$30,000
53180	Consultant Services	\$5,421	\$22,926	\$24,000	\$22,500	\$20,000
53411	Bank Service Charges	\$24,252	\$23,964	\$26,000	\$26,000	\$26,000
53690	Deposit Interest Expense	\$1,995	1893	\$2,500	\$2,500	\$2,200
54010	Travel & Per Diem	\$47	\$417	\$2,000	\$2,000	\$2,000
54110	Telephone	\$6,777	\$9,003	\$9,900	\$9,900	\$9,500
54210	Postage	\$31	\$30	\$100	\$100	\$100
54310	Utility Services	\$710,022	\$665,605	\$740,000	\$740,000	\$735,000
54315	Utility Services - Wholesale Water	\$379	\$411	\$800	\$800	\$800
54320	Sludge Disposal	\$261,313	\$247,072	\$275,000	\$266,000	\$240,000
54410	Equipment Rental	\$1,421	\$4,719	\$8,000	\$8,000	\$4,000
54501	Collection Service Fee (to 1360 FY11)	\$2,155	\$0	\$0	\$0	\$200
54511	General Insurance Settlements	\$4,292	\$0	\$0	\$0	\$0
54630	Repair & Maint. - Equipment	\$35,902	\$34,288	\$35,000	\$35,000	\$35,000
54633	Maintenance Agreements	\$1,202	\$2,141	\$1,500	\$1,500	\$13,700
54640	Repair & Maint. - Communications	\$3,594	\$3,404	\$3,300	\$3,300	\$3,400
54650	Repair & Maint. - Vehicles	\$17,167	\$12,596	\$16,000	\$16,000	\$16,000
54660	Repair & Maint. - Buildings	\$33,508	\$34,711	\$18,000	\$18,000	\$18,000
54670	Repair & Maint. - Fire Hydrants	\$13,853	\$17,153	\$18,000	\$18,000	\$15,000
54671	Repair & Maint. - Water Plants	\$90,947	\$195,726	\$85,000	\$85,000	\$90,000
54680	Repair & Maint. - Sewer Plants	\$144,207	\$129,126	\$120,000	\$120,000	\$130,000
54681	Repair & Maint. - Reclaimed Water	\$31,975	\$18,771	\$28,000	\$28,000	\$34,000
54682	Repair & Maint. - Grounds	\$3,328	\$1,751	\$4,000	\$4,000	\$2,500
54690	Repair & Maint. - Water Lines	\$27,764	\$26,838	\$30,000	\$30,000	\$30,000
54691	Repair & Maint. - Sewer Lines	\$41,570	\$46,704	\$35,000	\$35,000	\$35,000
54692	Repair & Maint. - Water Meters	\$15,706	\$14,393	\$15,000	\$15,000	\$15,000
54694	Repair & Maint. - Lift Stations	\$77,400	\$73,430	\$75,000	\$75,000	\$75,000
54720	Copy Machine Supplies	\$1,156	\$1,496	\$2,500	\$2,500	\$2,000
54730	Printing	\$1,910	\$1,956	\$3,000	\$3,000	\$2,500
54800	Promotional	\$594	\$6,176	\$10,000	\$10,000	\$10,000
54930	Classified Advertising	\$792	\$981	\$500	\$500	\$500
55110	Office Supplies	\$1,391	\$1,690	\$1,700	\$1,700	\$1,700
55120	Computer	\$1,291	\$1,142	\$1,500	\$1,500	\$1,500
55210	Fuel & Oil	\$84,697	\$94,653	\$85,000	\$85,000	\$90,000
55220	Tires & Filters	\$7,987	\$5,776	\$11,000	\$11,000	\$9,500
55229	Meter Replacement (water & reclaimed)	\$46,218	\$16,006	\$40,000	\$40,000	\$38,000
55230	Operating Supplies	\$3,786	\$2,083	\$4,000	\$4,000	\$4,000
55231	Testing & Samples	\$24,088	\$30,298	\$30,000	\$39,000	\$38,000
55232	Water Meters	\$0	\$4,896	\$5,000	\$10,000	\$8,000
55233	Chlorine	\$128,555	\$126,447	\$145,000	\$145,000	\$141,000
55234	Backflow Devices	\$1,226	\$123	\$2,500	\$2,500	\$1,500
55240	Uniforms	\$5,105	\$6,370	\$6,500	\$6,500	\$6,500
55260	Janitorial Supplies	\$1,091	\$1,603	\$2,000	\$2,000	\$1,800
55270	Small Tools & Equipment	\$12,826	\$12,046	\$13,000	\$13,000	\$12,500
55278	New Software	\$9,572	\$28,871	\$50,000	\$50,000	\$10,000
55282	Chemicals - Water Plants	\$24,984	\$24,509	\$26,000	\$26,000	\$24,000
55283	Chemicals - Sewer Plants	\$24,800	\$20,707	\$25,000	\$25,000	\$20,500
55284	Lab Supplies	\$24,448	\$24,640	\$25,000	\$25,000	\$25,000
55290	Protective Clothing	\$4,864	\$4,974	\$5,500	\$5,500	\$5,500
55410	Subscriptions	\$0	\$0	\$100	\$100	\$100
55411	Dues & Registrations-Employees	\$8,278	\$3,058	\$2,600	\$2,600	\$2,600
55412	Dues & Registrations-Facilities	\$2,700	\$8,675	\$15,000	\$15,000	\$8,000
55430	Employee Development	\$5,069	4647	\$5,000	\$6,500	\$6,000
56970	Amortization	\$20,529	\$11,060	\$20,530	\$20,530	\$12,000
	Total Operating	\$2,052,932	\$2,079,890	\$2,162,530	\$2,167,530	\$2,103,700
	Sub-Total - Payroll & Operating Expenditures	\$4,392,188	\$4,252,656	\$4,276,729	\$4,276,729	\$4,158,611

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
57110	Debt Service - Principal	\$1,035,000	\$803,240	\$1,188,470	\$915,000	\$1,298,480
57210	Debt Service - Interest	\$869,614	\$835,282	\$465,245	\$490,000	\$511,740
	Total Debt Service	\$1,904,614	\$1,638,522	\$1,653,715	\$1,405,000	\$1,810,220
58110	Transfer to Renewal & Replacement Fund	\$250,000	\$110,000	\$75,000	\$75,000	\$150,000
58115	23810 Transfer to Stormwater (20% Eng)	\$41,118	\$39,287	\$0	\$0	\$0
58125	Transfer to Other Funds (#402-Svc Avail)	\$0	\$0	\$0	\$256,360	\$0
58125	Transfer to Other Funds (#317-software)	\$0	\$0	\$0	\$100,000	\$150,000
58130	21341 Transfer to Gen Fund - IS Spec Proj	\$20,432	\$0	\$0	\$0	\$0
58130	21342 Transfer to Gen Fund - Records Mgmt	\$14,455	\$24,093	\$0	\$0	\$0
58130	21343 Transfer to Gen Fund - Kiva	\$9,888	\$0	\$0	\$0	\$0
58130	21360 Transfer to General - Utility Billing	\$654,803	\$631,063	\$693,187	\$693,187	\$699,197
58130	21915 Transfer to Gen Fund - Operator	\$6,761	\$3,833	\$0	\$0	\$0
58130	24415 Transfer to General Fund (Proj Adm)	\$78	\$1,959	\$0	\$0	\$0
58130	Transfer to General - Audit/Admin Services	\$697,701	\$779,500	\$810,300	\$810,300	\$760,200
	Total Transfers	\$1,695,236	\$1,589,735	\$1,578,487	\$1,934,847	\$1,759,397
62100	Plants and Main	\$44,000	\$173,590	\$489,000	\$424,000	\$695,000
64000	Equipment-General	\$46,336	\$69,362	\$43,000	\$43,000	\$98,700
64100	Vehicles	\$32,791	\$57,254	\$42,000	\$42,000	\$57,500
64200	Data Processing Equipment	\$5,717	\$6,458	\$0	\$0	\$2,400
65000	30028 CIP - Elect imp to WTP #2	\$367,708	(\$340)	\$0	\$0	\$0
65000	30151 CIP - Town Center Sewer	\$10,000	\$0	\$0	\$0	\$0
65000	30154 CIP - Oak Forest Water Augmentation	\$0	\$1,635,904	\$0	\$29,096	\$0
65000	30157 CIP - Lake Jesup Water Augmentation	\$0	\$54,111	\$2,300,000	\$2,480,890	\$400,000
	Total Capital	\$506,552	\$1,996,339	\$2,874,000	\$3,018,986	\$1,253,600
	Transfer to Balance Sheet - 3600	(\$1,541,552)	(\$2,799,579)			
	Transfer to Balance Sheet - 3610	(\$229,207)	(\$202,765)			
	Transfer to Balance Sheet - 3620	(\$17,914)	\$0			
	Transfer to Balance Sheet - 3640	(\$139,675)	(\$11,970)			
	To Balance Sheet	(\$1,928,348)	(\$3,014,314)	\$0	\$0	\$0
	TOTAL EXPENDITURES	\$6,570,242	\$6,462,938	\$10,382,931	\$10,635,562	\$8,981,828

CHANGE IN FUND EQUITY

FUND EQUITY - October 1

Appropriation TO (FROM) Fund Equity

FUND EQUITY - September 30

Non-cash Adjustments:

Non-Cash Adjustments (\$2,113,227) (\$2,088,039)
Total Net Assets per CAFR \$12,965,920 \$13,948,090

Net Assets		Net Assets less Net Capital (for Budgeting Purposes)		
\$13,533,040	\$12,965,920	\$2,239,802	\$2,444,963	\$2,981,062
\$1,546,107	\$3,070,209	\$1,845,472	\$536,099	\$1,235,612
\$15,079,147	\$16,036,129	\$4,085,274	\$2,981,062	\$4,216,674

Total Net Assets consist of:
Cash and Investments - \$4,320,607
Cash w/ Fiscal Agent - \$280,858
Other Current Assets - \$1,745,307
Restricted Investments - \$730,315
Current Liabilities - (\$1,284,063)
Noncurrent Liabilities - (\$3,348,061)
Capital Assets (net of related debt) - \$11,503,127

Plants & Mains

Pond Relining	\$90,000
Pump Control upgrades - WWRF	\$27,000
Pump Control upgrades - EWRf	\$35,000
Storage Tank #1 WTP# 2 Resurfacing	\$105,000
East WRF Blower VFD's	\$28,000
East Force Main/Reclaimed Main	\$410,000
	\$695,000

Equipment - General:

Projector/Screen	
PWC Breakroom	\$7,500
Tapping Tool	\$2,500
Flow Recorder	\$3,400
Smoke Testing Equipment	\$3,100
Hydraulic Saw	\$4,200
Backhoe	\$78,000
	\$98,700

Data Processing Equipment

Desktop Replacements (2)	\$2,400
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Vehicles:

Ford F-350	\$23,000
Small Pickups (2)	\$34,500
	\$57,500

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
	REVENUES & TRANSFERS					
	Total Revenues	\$0	\$0	\$0	\$0	\$0
381602	Transfer from Operating 3600 (prev #380100)	\$250,000	\$110,000	\$75,000	\$75,000	\$150,000
	Total Transfers	\$250,000	\$110,000	\$75,000	\$75,000	\$150,000
	TOTAL REVENUES/TRANSFERS	\$250,000	\$110,000	\$75,000	\$75,000	\$150,000
	EXPENDITURES & TRANSFERS					
65000	30030 CIP - Sewer Relining	\$229,207	\$202,765	\$200,000	\$200,000	\$200,000
	Total Capital	\$229,207	\$202,765	\$200,000	\$200,000	\$200,000
	TOTAL EXPENDITURES	\$229,207	\$202,765	\$200,000	\$200,000	\$200,000
CHANGE IN FUND EQUITY	Net Assets <u>less</u> Net Capital (assets are capitalized in 3600 Operating)					
FUND EQUITY - October 1		\$686,812	\$707,605	\$567,605	\$614,840	\$489,840
Appropriation TO (FROM) Fund Equity		\$20,793	(\$92,765)	(\$125,000)	(\$125,000)	(\$50,000)
FUND EQUITY - September 30		\$707,605	\$614,840	\$442,605	\$489,840	\$439,840

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES						
	Total Revenues	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$0	\$0	\$0	\$0	\$0
EXPENDITURES & TRANSFERS						
54680	Repair & Maint. - Sewer Plants	\$19,290	\$0	\$0	\$0	\$0
	Total Operating	\$19,290	\$0	\$0	\$0	\$0
62100	Plants and Main	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$17,914	\$0	\$0	\$0	\$0
	Total Capital	\$17,914	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES	\$37,204	\$0	\$0	\$0	\$0
CHANGE IN FUND EQUITY		Net Assets <u>less</u> Net Capital (assets are capitalized in 3600 Operating)				
FUND EQUITY - October 1		\$37,204	\$0	\$0	\$0	\$0
Appropriation TO (FROM) Fund Equity		(\$37,204)	\$0	\$0	\$0	\$0
FUND EQUITY - September 30		\$0	\$0	\$0	\$0	\$0

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES						
361100/53680	Investment (realized/unrealized)	\$88	\$99	\$0	\$0	\$0
	Total Revenues	\$88	\$99	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$88	\$99	\$0	\$0	\$0
EXPENDITURES & TRANSFERS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
65000	30043 CIP - Lk Jesup Water Study	\$0	\$11,970	\$0	\$0	
65000	30151 CIP - East Force Main Imp	\$139,675	\$0	\$200,000	\$68,262	\$156,847
	Total Capital	\$139,675	\$11,970	\$200,000	\$68,262	\$156,847
	TOTAL EXPENDITURES	\$139,675	\$11,970	\$200,000	\$68,262	\$156,847
<div style="border: 1px solid black; padding: 5px; background-color: #e0e0e0;"> Net Assets less Net Capital (assets are capitalized in 3600 Operating) </div>						
CHANGE IN FUND EQUITY						
FUND EQUITY - October 1		\$376,567	\$236,980	\$200,219	\$225,109	\$156,847
Appropriation TO (FROM) Fund Equity		(\$139,587)	(\$11,871)	(\$200,000)	(\$68,262)	(\$156,847)
FUND EQUITY - September 30		\$236,980	\$225,109	\$219	\$156,847	\$0

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES & TRANSFERS						
324210	Service Avail Fees (Residential/Water)	\$0	\$3,185	\$0	\$41,810	\$23,800
324215	Service Avail Fees (Residential/Sewer)	\$0	\$2,199	\$0	\$167,049	\$96,840
324220	Service Avail Fees (Commercial/Water)	\$0	\$555	\$0	\$595	\$0
324225	Service Avail Fees (Commercial/Sewer)	\$0	\$5,292	\$0	\$2,421	\$0
361100/53680	Investment (realized/unrealized)	\$0	\$0	\$0	\$0	\$2,100
	Total Revenues	\$0	\$11,231	\$0	\$211,875	\$122,740
381602	Transfer from W&S Operating	\$0	\$0	\$0	\$256,360	\$0
	Total Transfers	\$0	\$0	\$0	\$256,360	\$0
	TOTAL REVENUES/TRANSFERS	\$0	\$11,231	\$0	\$468,235	\$122,740
EXPENDITURES & TRANSFERS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	To Balance Sheet	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$0	\$0	\$0	\$0	\$0
CHANGE IN FUND EQUITY						
	FUND EQUITY - October 1	\$0	\$0	\$0	\$11,231	\$479,466
	Appropriation TO (FROM) Fund Equity	\$0	\$11,231	\$0	\$468,235	\$122,740
	FUND EQUITY - September 30	\$0	\$11,231	\$0	\$479,466	\$602,206

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CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 BUDGET

DEVELOPMENT SERVICES - ALL DIVISIONS - OVERVIEW

	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
Sources					
Revenues	\$330,851	\$338,537	\$456,500	\$651,500	\$621,300
Transfers	\$0	\$0	\$0	\$0	\$0
Total Sources	\$330,851	\$338,537	\$456,500	\$651,500	\$621,300
Applications					
Payroll	\$304,159	\$298,217	\$305,424	\$305,424	\$378,032
Operating	\$42,789	\$22,069	\$38,729	\$28,979	\$31,357
Transfers	\$316,863	\$318,251	\$287,540	\$287,540	\$349,220
Capital	\$0	\$0	\$0	\$0	\$1,400
Total Applications	\$663,811	\$638,537	\$631,693	\$621,943	\$760,009
Less Capitalized Applications	\$0	\$0			
Total Non-Capital Applications	\$663,811	\$638,537			
AUTHORIZED PERSONNEL - in Full-Time Equivalent Units - FTEs; PT designates part-time positions (<i>italics</i>)					
Building Plans and Inspections - 2410					
Building Official	1	1	1		1
Building Inspector (PT-temporary)	1	1	<i>1.46</i>		<i>2.19</i>
Customer Service Manager	-	-	1		1
Permit Specialist	-	-	1		1
	2	2	4.46		5.19
Customer Service - 2411					
Customer Service Manager	1	1	-		-
Permit Specialist	1	-	-		-
Zoning & Permit Coordinator	-	-	-		-
Total	2	1	0		0
Delinquent Permits - 2412					
Permit Specialist	1	1	-		-
TOTAL AUTHORIZED PERSONNEL	5	4	4.46		5.19

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 (estimated at \$750K over the five-year period).

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES & TRANSFERS						
322050	Permits- Plan Review	\$71,377	\$90,327	\$120,000	\$185,000	\$175,000
322100	Building Permits	\$171,587	\$158,374	\$245,000	\$375,000	\$350,000
329100	Electrical Permits	\$13,549	\$12,130	\$11,500	\$11,500	\$13,500
329200	Plumbing Permits	\$19,143	\$18,987	\$40,000	\$40,000	\$40,000
329300	Mechanical Permits	\$55,400	\$58,704	\$40,000	\$40,000	\$40,000
361100/53680	Investment (realized/unrealized)	(\$211)	\$0	\$0	\$0	\$2,800
364100	Auction Proceeds	\$0	\$15	\$0	\$0	\$0
Total Revenues		\$330,851	\$338,537	\$456,500	\$651,500	\$621,300
Total Transfers		\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES/TRANSFERS		\$330,851	\$338,537	\$456,500	\$651,500	\$621,300
EXPENDITURES & TRANSFERS						
Division						
2410	Plans and Inspections	\$444,214	\$426,521	\$631,693	\$621,943	\$760,009
2411	Customer Service	\$178,972	\$170,894	\$0	\$0	\$0
2412	Delinquent Permits	\$40,625	\$41,122	\$0	\$0	\$0
TOTAL EXPENDITURES		\$663,811	\$638,537	\$631,693	\$621,943	\$760,009

CHANGE IN FUND EQUITY

FUND EQUITY - October 1

Appropriation TO (FROM) Fund Equity

FUND EQUITY - September 30

Non-cash Adjustments:
Total Non-Cash Adjustments
Total Net Assets per CAFR

Net Assets		Net Assets less Net Capital (for Budgeting Purposes)		
(\$58,957)	(\$393,782)	(\$631,044)	(\$707,081)	(\$677,524)
(\$332,960)	(\$300,000)	(\$175,193)	\$29,557	(\$138,709)
(\$391,917)	(\$693,782)	(\$806,237)	(\$677,524)	(\$816,233)
(\$1,865)	(\$13,001)			
(\$393,782)	(\$706,783)			

Total Net Assets consist of:
Cash - \$0
Current Liabilities* - (\$679,557)
Non-current Liabilities - (\$27,524)
Capital Assets (net of related debt) - \$298

* Includes liability due to the General Fund in the amount of \$664,176

CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 BUDGET

DEVELOPMENT SERVICES EXPENDITURES - ALL DIVISIONS - SUMMARY

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
51210	Regular Salaries	\$210,038	\$220,343	\$225,369	\$225,369	\$283,977
51210	Sick Leave Purchase	\$0	\$0	\$4,000	\$4,000	\$3,200
51214	Overtime Salaries	\$0	\$201	\$1,379	\$1,379	\$0
52110	F.I.C.A. Taxes-City Portion	\$14,519	\$15,733	\$17,420	\$17,420	\$21,798
52310	Health/Life Insurance/Dis Ins	\$32,097	\$22,972	\$24,177	\$24,177	\$38,557
52320	Workers' Comp. Insurance	\$1,619	\$3,348	\$1,546	\$1,546	\$3,730
52330	Pension Expense	\$45,886	\$35,620	\$31,533	\$31,533	\$26,770
	Total Payroll	\$304,159	\$298,217	\$305,424	\$305,424	\$378,032
53140	Pre-employment & Physical	\$157	\$0	\$80	\$80	\$157
53181	Consulting Services - Technical	\$600	\$0	\$5,000	\$750	\$1,000
53186	Outside Temp Services	\$1,718	\$0	\$2,000	\$2,000	\$2,000
53188	Contract Services	\$29,935	\$2,988	\$7,500	\$7,500	\$10,000
54010	Travel & Per Diem	\$0	\$2	\$1,100	\$1,100	\$1,000
54110	Telephones	\$2,716	\$2,735	\$2,100	\$2,100	\$2,600
54210	Postage	\$1,320	\$1,246	\$0	\$0	\$0
54630	Repair & Maintenance - Equipment	\$0	\$0	\$700	\$700	\$400
54633	Maint Agree & Contracts	\$412	\$412	\$765	\$765	\$0
54650	Repair & Maintenance - Vehicle	\$0	\$348	\$500	\$500	\$500
54730	Printing Expense	\$117	\$291	\$584	\$584	\$200
55110	Office Supplies	\$702	\$844	\$1,000	\$1,000	\$1,000
55120	Computer / Printer / Fax Supplies	\$1,312	\$743	\$1,600	\$1,600	\$1,600
55210	Fuel & Oil	\$1,839	\$3,437	\$3,000	\$3,000	\$3,500
55220	Tires & Filters	\$0	\$475	\$650	\$650	\$600
55230	Operating Supplies	\$574	\$939	\$2,200	\$2,200	\$2,000
55240	Uniforms	\$168	\$435	\$300	\$300	\$300
55270	Small Tools & Equipment	\$377	\$794	\$600	\$600	\$500
55290	Protective Clothing	\$0	\$0	\$600	\$600	\$500
55410	Subscriptions	\$99	\$0	\$100	\$100	\$0
55411	Dues & Registrations	\$559	\$237	\$1,350	\$1,350	\$1,000
55430	Employee Development	\$184	\$1,485	\$7,000	\$1,500	\$2,500
	Total Operating	\$42,789	\$22,069	\$38,729	\$28,979	\$31,357
58130	<u>21341</u> Transfer to Gen - IS Sp Proj	\$6,811	\$0	\$0	\$0	\$0
58130	<u>21342</u> Transfer to Gen - Rec Mgmt	\$4,239	\$3,149	\$0	\$0	\$0
58130	<u>21343</u> Transfer to Gen - KIVA/GIS	\$59,328	\$79,924	\$0	\$0	\$0
58130	<u>21915</u> Transfer to Gen - Operator	\$24,085	\$12,778	\$0	\$0	\$0
58105	<u>21360</u> Transfer to Water & Sewer-Oper	\$0	\$0	\$3,040	\$3,040	\$3,040
58125	Transfer to Other (#317)	\$0	\$0	\$0	\$0	\$22,500
58130	Transfer to Gen - Indirect Costs	\$105,900	\$105,900	\$173,400	\$173,400	\$189,430
58130	Transfer to Gen - Com Dev Admin	\$116,500	\$116,500	\$111,100	\$111,100	\$134,250
	Total Transfers	\$316,863	\$318,251	\$287,540	\$287,540	\$349,220
64200	Data Processing Equipment	\$0	\$0	\$0	\$0	\$1,400
	Assets Transferred to Balance Sheet	\$0	\$0			
	Total Capital	\$0	\$0	\$0	\$0	\$1,400
	TOTAL EXPENDITURES	\$663,811	\$638,537	\$631,693	\$621,943	\$760,009

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
51210	Regular Salaries	\$129,000	\$145,478	\$225,369	\$225,369	\$283,977
51210	Sick Leave Purchase	\$0	\$0	\$4,000	\$4,000	\$3,200
51214	Overtime Salaries	\$0	\$201	\$1,379	\$1,379	\$0
52110	F.I.C.A. Taxes-City Portion	\$8,960	\$10,517	\$17,420	\$17,420	\$21,798
52310	Health/Life Insurance/Dis Ins	\$17,470	\$9,475	\$24,177	\$24,177	\$38,557
52320	Workers' Comp. Insurance	\$1,445	\$3,196	\$1,546	\$1,546	\$3,730
52330	Pension Expense	\$27,830	\$17,429	\$31,533	\$31,533	\$26,770
	Total Payroll	\$184,705	\$186,296	\$305,424	\$305,424	\$378,032
53140	Pre-employment & Physical	\$157	\$0	\$80	\$80	\$157
53181	Consulting Services - Technical	\$600	\$0	\$5,000	\$750	\$1,000
53186	Outside Temp Services	\$0	\$0	\$2,000	\$2,000	\$2,000
53188	Contract Services (Plans Review - County)	\$29,526	\$2,742	\$7,500	\$7,500	\$10,000
54010	Travel & Per Diem	\$0	\$0	\$1,100	\$1,100	\$1,000
54110	Telephones/Communications	\$2,236	\$2,255	\$2,100	\$2,100	\$2,600
54630	Repair & Maintenance - Equipment	\$0	\$0	\$700	\$700	\$400
54633	Maint Agree & Contracts (soft, hard, phone)	\$412	\$412	\$765	\$765	\$0
54650	Repair & Maintenance - Vehicle	\$0	\$348	\$500	\$500	\$500
54730	Printing Expense	\$78	\$149	\$584	\$584	\$200
54733	Scanning / Records Management	\$0	\$4,658	\$0	\$0	\$0
55110	Office Supplies	\$211	\$391	\$1,000	\$1,000	\$1,000
55120	Computer / Printer / Fax Supplies	\$528	\$364	\$1,600	\$1,600	\$1,600
55210	Fuel & Oil	\$1,839	\$3,437	\$3,000	\$3,000	\$3,500
55220	Tires & Filters	\$0	\$475	\$650	\$650	\$600
55230	Operating Supplies	\$331	\$635	\$2,200	\$2,200	\$2,000
55240	Uniforms	\$168	\$435	\$300	\$300	\$300
55270	Small Tools & Equipment	\$265	\$397	\$600	\$600	\$500
55290	Protective Clothing	\$0	\$0	\$600	\$600	\$500
55410	Subscriptions	\$99	\$0	\$100	\$100	\$0
55411	Dues & Registrations	\$559	\$197	\$1,350	\$1,350	\$1,000
55430	Employee Development	\$100	\$930	\$7,000	\$1,500	\$2,500
	Total Operating	\$37,109	\$17,825	\$38,729	\$28,979	\$31,357
58105	<u>21360</u> Transfer to W&S - Operator	\$0	\$0	\$3,040	\$3,040	\$3,040
58125	Transfer to Other (#317)	\$0	\$0	\$0	\$0	\$22,500
58130	Transfer to Gen Fund- Indirect Costs	\$105,900	\$105,900	\$173,400	\$173,400	\$189,430
58130	Transfer to Gen Fund- Com Dev Admin	\$116,500	\$116,500	\$111,100	\$111,100	\$134,250
	Total Transfers	\$222,400	\$222,400	\$287,540	\$287,540	\$349,220
64200	Data Processing Equipment	\$0	\$0	\$0	\$0	\$1,400
	Total Capital	\$0	\$0	\$0	\$0	\$1,400
	TOTAL EXPENDITURES	\$444,214	\$426,521	\$631,693	\$621,943	\$760,009

Data Processing Equipment:
Desktop computer (1) \$1,400

CITY OF WINTER SPRINGS
FISCAL YEAR 2012-2013 BUDGET

DEVELOPMENT SERVICES FUND - CUSTOMER SERVICE - 2411

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
51210	Regular Salaries	\$53,868	\$48,235	\$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	\$3,520	\$3,220	\$0	\$0	\$0
52310	Health/Life Insurance/Dis Ins	\$9,337	\$7,885	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$118	\$98	\$0	\$0	\$0
52330	Pension Expense	\$12,081	\$11,762	\$0	\$0	\$0
	Total Payroll	\$78,924	\$71,200	\$0	\$0	\$0
53186	Outside Serv-Temp Serv	\$1,718	\$0	\$0	\$0	\$0
53188	Contract Services	\$409	\$246	\$0	\$0	\$0
54110	Telephones/Communications	\$480	\$480	\$0	\$0	\$0
54210	Postage	\$1,320	\$1,246	\$0	\$0	\$0
54730	Printing Expense	\$39	\$142	\$0	\$0	\$0
55110	Office Supplies	\$480	\$319	\$0	\$0	\$0
55120	Computer / Printer / Fax Supplies	\$784	\$379	\$0	\$0	\$0
55230	Operating Supplies	\$243	\$304	\$0	\$0	\$0
55270	Small Tools & Equipment	\$112	\$397	\$0	\$0	\$0
55411	Dues & Registrations	\$0	\$40	\$0	\$0	\$0
55430	Employee Development	\$0	\$290	\$0	\$0	\$0
	Total Operating	\$5,585	\$3,843	\$0	\$0	\$0
58130	<u>21341</u> Transfer to Gen - IS Sp Proj	\$6,811	\$0	\$0	\$0	\$0
58130	<u>21342</u> Transfer to Gen - Rec Mgmt	\$4,239	\$3,149	\$0	\$0	\$0
58130	<u>21343</u> Transfer to Gen - KIVA/GIS	\$59,328	\$79,924	\$0	\$0	\$0
58130	<u>21915</u> Transfer to Gen - Operator	\$24,085	\$12,778	\$0	\$0	\$0
	Total Transfers	\$94,463	\$95,851	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES	\$178,972	\$170,894	\$0	\$0	\$0

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
51210	Regular Salaries	\$27,170	\$26,630	\$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	\$2,039	\$1,996	\$0	\$0	\$0
52310	Health/Life Insurance/Dis Ins	\$5,290	\$5,612	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$56	\$54	\$0	\$0	\$0
52330	Pension Expense	\$5,975	\$6,429	\$0	\$0	\$0
	Total Payroll	\$40,530	\$40,721	\$0	\$0	\$0
54010	Travel & Per Diem	\$0	\$2	\$0	\$0	\$0
55110	Office Supplies	\$11	\$134	\$0	\$0	\$0
55430	Employee Development	\$84	\$265	\$0	\$0	\$0
	Total Operating	\$95	\$401	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES	\$40,625	\$41,122	\$0	\$0	\$0

	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
Sources					
Revenues	\$2,078,836	\$1,310,320	\$1,075,000	\$1,087,000	\$995,710
Transfers	\$61,678	\$59,034	\$0	\$0	\$0
Total Sources	\$2,140,514	\$1,369,354	\$1,075,000	\$1,087,000	\$995,710
Applications					
Payroll	\$476,045	\$487,522	\$522,357	\$522,007	\$540,265
Operating	\$191,927	\$247,188	\$362,280	\$322,580	\$322,130
Transfers	\$110,056	\$138,649	\$185,800	\$185,800	\$158,800
Capital	\$2,909,398	\$327,233	\$413,000	\$271,473	\$545,000
Total Applications	\$3,687,426	\$1,200,592	\$1,483,437	\$1,301,860	\$1,566,195
Less Capitalized Applications	(\$2,909,398)	(\$327,233)			
Total Non-Capital Applications	\$778,028	\$873,359			
<u>AUTHORIZED PERSONNEL</u> (in Full-Time Equivalent Units - FTEs)					
<u>Operations - 3800</u>					
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>
<u>Engineering - 3810</u>					
City Engineer	1	1	1		1
Engineering Inspector	1	1	1		1
	<u>2</u>	<u>2</u>	<u>2</u>		<u>2</u>
TOTAL AUTHORIZED PERSONNEL	<u>9</u>	<u>9</u>	<u>9</u>		<u>9</u>

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
REVENUES & TRANSFERS						
Operating:						
343900	Charges for Services	\$1,047,278	\$1,039,493	\$1,050,000	\$1,050,000	\$980,710
361100/53680	Investment (realized/unrealized)	\$10,977	\$7,992	\$5,000	\$5,000	\$5,000
Engineering:						
322700	Engineering Inspection Fee	\$3,406	\$28,537	\$20,000	\$32,000	\$10,000
Special Projects:						
331340	<u>30137</u> Homeland Grant - TS Fay	\$0	\$13,174	\$0	\$0	\$0
334340	<u>30137</u> Homeland Grant - TS Fay	\$0	\$2,196	\$0	\$0	\$0
337300	<u>30144</u> SJRWMD Grant	\$1,017,169	\$217,017	\$0	\$0	\$0
369101	Misc	\$6	\$1,911	\$0	\$0	\$0
	Total Revenues	\$2,078,836	\$1,310,320	\$1,075,000	\$1,087,000	\$995,710
381090	<u>23810</u> Transfer from W&S	\$41,118	\$39,287	\$0	\$0	\$0
381100	<u>23810</u> Transfer from General	\$20,560	\$19,643	\$0	\$0	\$0
381600	<u>90500</u> Transfer from Comm Events	\$0	\$104	\$0	\$0	\$0
	Total Transfers	\$61,678	\$59,034	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$2,140,514	\$1,369,354	\$1,075,000	\$1,087,000	\$995,710
EXPENDITURES & TRANSFERS						
Division						
3800	Stormwater - Operating	\$563,624	\$654,337	\$1,234,230	\$1,083,567	\$1,329,065
3810	Stormwater - Engineering	\$214,404	\$219,022	\$249,207	\$209,157	\$237,130
3820	Stormwater - Special Projects	\$0	\$0	\$0	\$9,136	\$0
	TOTAL EXPENDITURES	\$778,028	\$873,359	\$1,483,437	\$1,301,860	\$1,566,195

CHANGE IN FUND EQUITY

FUND EQUITY - October 1

Appropriation TO (FROM) Fund Equity

FUND EQUITY - September 30

Non-cash Adjustments:
Compensated Absences
Contributed Capital
Depreciation
Non-Cash Adjustments
Total Net Assets per CAFR

Net Assets		Net Assets less Net Capital (for Budgeting Purposes)		
\$4,381,662	\$7,316,610	\$774,707	\$1,098,808	\$883,948
\$1,362,486	\$495,995	(\$408,437)	(\$214,860)	(\$570,485)
\$5,744,148	\$7,812,605	\$366,270	\$883,948	\$313,463
(\$1,203)	\$4,731			
\$1,820,000				
(\$246,335)	(\$242,999)			
	(\$5,861)			
\$7,316,610	\$7,568,476			

Total Net Assets consist of:
Cash and Investments - \$1,144,719
Current Liabilities - (\$26,814)
Non-current Liabilities - (\$19,097)
Capital Assets
(net of related debt) - \$6,469,668

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
51210	Regular Salaries	\$320,582	\$321,888	\$340,480	\$340,130	\$360,704
51210	Sick Leave Purchase	\$0	\$0	\$4,500	\$4,500	\$5,300
51214	Overtime Salaries	\$1,747	\$1,968	\$4,596	\$4,596	\$4,272
52110	F.I.C.A. Taxes-City Portion	\$24,088	\$24,288	\$26,545	\$26,545	\$28,068
52310	Health/Life Insurance	\$46,318	\$49,865	\$61,909	\$61,909	\$67,606
52320	Workers' Comp. Insurance	\$14,031	\$14,962	\$11,774	\$11,774	\$13,692
52330	Pension Expense	\$69,279	\$74,551	\$72,553	\$72,553	\$60,623
	Total Payroll	\$476,045	\$487,522	\$522,357	\$522,007	\$540,265
53111	Other Legal	\$6,580	\$30,414	\$15,000	\$15,000	\$15,000
53140	Pre-Employment/Physicals	\$388	\$375	\$400	\$400	\$400
53180	Consulting Services	\$8,813	\$22,587	\$45,000	\$5,000	\$30,000
53188	Contract Services	\$3,000	\$8,000	\$8,000	\$8,000	\$8,000
53411	Bank Service Charges	\$0	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$441	\$6	\$1,300	\$1,300	\$900
54110	Telephone/Communications	\$1,546	\$1,402	\$2,380	\$2,380	\$2,230
54210	Postage	\$161	\$189	\$300	\$300	\$300
54410	Equipment Rental	\$0	\$0	\$500	\$500	\$100
54551	Insurance Settlements	\$940	\$0	\$0	\$0	\$0
54623	Repair & Maint. - Stormwater	\$38,665	\$26,044	\$85,000	\$85,000	\$75,000
54630	Repair & Maint. - Equipment	\$10,425	\$8,158	\$17,200	\$17,200	\$12,200
54640	Repair & Maint. - Communications	\$1,092	\$1,308	\$1,100	\$1,100	\$1,200
54650	Repair & Maint. - Vehicles	\$2,040	\$3,303	\$4,300	\$4,300	\$4,300
54682	Repair & Maint. - Grounds	\$25,030	\$32,808	\$40,000	\$40,000	\$40,000
54693	Repair & Maint. - Ponds	\$52,615	\$47,762	\$70,000	\$70,000	\$70,000
54693	<u>30144</u> Repair & Maint. (solary canals)	\$300	\$0	\$20,000	\$20,000	\$10,000
54730	Printing Expense	\$86	\$0	\$100	\$100	\$100
54920	Legal Advertising	\$111	\$381	\$500	\$500	\$600
55110	Office Supplies	\$93	\$239	\$400	\$400	\$300
55120	Computer/Printer/Fax	\$24	\$0	\$100	\$100	\$100
55210	Fuel & Oil	\$15,567	\$14,415	\$17,900	\$17,900	\$17,900
55220	Tires & Filters	\$1,861	\$2,117	\$2,600	\$2,600	\$2,600
55230	Operating Supplies	\$92	\$161	\$200	\$200	\$200
55240	Uniforms	\$1,120	\$1,482	\$1,900	\$1,900	\$1,900
55270	Small Tools & Equipment	\$2,376	\$3,281	\$5,200	\$5,200	\$4,200
55278	New Software - (System)	\$292	\$350	\$500	\$800	\$1,200
55280	Mosquito Chemicals	\$13,491	\$23,882	\$15,000	\$15,000	\$15,000
55281	Herbicides	\$196	\$0	\$800	\$800	\$800
55290	Protective Clothing	\$908	\$1,580	\$1,100	\$1,100	\$1,100
55411	Dues & Registration	\$2,704	\$3,188	\$3,400	\$3,400	\$3,400
55430	Employee Development	\$970	\$1,538	\$2,000	\$2,000	\$3,000
	Total Operating	\$191,927	\$247,188	\$362,280	\$322,580	\$322,130
	Total Debt Service	\$0	\$0	\$0	\$0	\$0
58105	Transfer to W&S Fund - Admin Fees	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
58130	Transfer to General - Admin Fee	\$91,405	\$129,500	\$179,800	\$179,800	\$152,800
58130	<u>21341</u> Transfer to General - Special Projects	\$1,703	\$0	\$0	\$0	\$0
58130	<u>21342</u> Transfer to General - IS Records Mgmt	\$1,060	\$3,149	\$0	\$0	\$0
58130	<u>21343</u> Transfer to General - Kiva	\$9,888	\$0	\$0	\$0	\$0
	Total Transfers	\$110,056	\$138,649	\$185,800	\$185,800	\$158,800
61000	Land	\$1,825,261	\$0	\$0	\$0	\$0
64000	Equipment-General	\$5,294	\$11,016	\$15,000	\$0	\$0
65000	<u>30068</u> CIP - Curb Inlet Replacements	\$8,765	\$12,528	\$10,000	\$10,000	\$10,000
65000	<u>30073</u> CIP - Underdrains	\$0	\$0	\$5,000	\$0	\$5,000
65000	<u>30140</u> CIP - Pipe Relining	\$36,120	\$0	\$40,000	\$78,712	\$40,000
65000	<u>30144</u> CIP - Solary Canal	\$1,017,168	\$226,893	\$0	\$9,136	\$0
65000	<u>30147</u> CIP - O'Day Outfall	\$16,790	\$51,448	\$0	\$0	\$0
65000	<u>30153</u> CIP - Edgemon & Lombardy	\$0	\$25,348	\$0	\$0	\$0
65000	<u>30160</u> CIP - Central Winds Park Ditch	\$0	\$0	\$0	\$47,985	\$340,000
65000	<u>30161</u> CIP - Tuscawilla #17 Pond	\$0	\$0	\$0	\$57,710	\$0
65000	<u>30162</u> CIP - Ranchlands Swale Improvements	\$0	\$0	\$0	\$50,000	\$75,000
65000	<u>30163</u> CIP - Seneca/Vistawilla	\$0	\$0	\$0	\$17,930	\$0
65000	CIP	\$0	\$0	\$343,000	\$0	\$75,000
	Transfer to Balance Sheet	(\$2,909,398)	(\$327,233)			
	Total Capital	\$0	\$0	\$413,000	\$271,473	\$545,000
	TOTAL EXPENDITURES	\$778,028	\$873,359	\$1,483,437	\$1,301,860	\$1,566,195

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
51210	Regular Salaries	\$180,699	\$193,982	\$212,179	\$212,179	\$223,659
51210	Sick Leave Purchase	\$0	\$0	\$2,000	\$2,000	\$1,300
51214	Overtime Salaries	\$1,245	\$1,483	\$4,244	\$4,244	\$3,853
52110	F.I.C.A. Taxes-City Portion	\$13,866	\$14,947	\$16,593	\$16,593	\$17,442
52310	Health/Life Insurance	\$32,975	\$37,419	\$43,506	\$43,506	\$52,903
52320	Workers' Comp. Insurance	\$10,998	\$12,197	\$9,568	\$9,568	\$11,297
52330	Pension Expense	\$38,020	\$43,360	\$45,340	\$45,340	\$39,661
	Total Payroll	\$277,803	\$303,388	\$333,430	\$333,430	\$350,115
52510	Unemployment Compensation	\$0	\$12,120	\$0	\$0	\$0
53111	Other Legal	\$6,580	\$30,414	\$15,000	\$15,000	\$15,000
53140	Pre-Employment/Physicals	\$388	\$375	\$400	\$400	\$400
54010	Travel & Per Diem	\$441	\$6	\$800	\$800	\$400
54110	Telephone/Communications	\$524	\$480	\$700	\$700	\$550
54210	Postage	\$94	\$132	\$200	\$200	\$200
54410	Equipment Rental	\$0	\$0	\$500	\$500	\$100
54551	Insurance Settlements	\$940	\$0	\$0	\$0	\$0
54623	Repair & Maint. - Stormwater	\$38,665	\$26,044	\$85,000	\$85,000	\$75,000
54630	Repair & Maint. - Equipment	\$10,425	\$8,059	\$17,000	\$17,000	\$12,000
54640	Repair & Maint. - Communications	\$1,032	\$1,139	\$1,000	\$1,000	\$1,100
54650	Repair & Maint. - Vehicles	\$1,970	\$3,303	\$4,000	\$4,000	\$4,000
54682	Repair & Maint. - Grounds	\$25,030	\$32,808	\$40,000	\$40,000	\$40,000
54693	Repair & Maint. - Ponds	\$52,615	\$47,762	\$70,000	\$70,000	\$70,000
54693	30144 Repair & Maint. (Solary canal)	\$300	\$0	\$20,000	\$20,000	\$10,000
54920	Legal Advertising	\$111	\$381	\$500	\$500	\$600
55110	Office Supplies	\$80	\$227	\$300	\$300	\$200
55120	Computer/Printer/Fax	\$24	\$0	\$100	\$100	\$100
55210	Fuel & Oil	\$13,771	\$12,568	\$16,000	\$16,000	\$16,000
55220	Tires & Filters	\$1,476	\$2,117	\$2,500	\$2,500	\$2,500
55230	Operating Supplies	\$92	\$161	\$200	\$200	\$200
55240	Uniforms	\$862	\$1,482	\$1,600	\$1,600	\$1,600
55270	Small Tools & Equipment	\$2,276	\$3,281	\$5,000	\$5,000	\$4,000
55280	Mosquito Chemicals	\$13,491	\$23,882	\$15,000	\$15,000	\$15,000
55281	Herbicides	\$196	\$0	\$800	\$800	\$800
55290	Protective Clothing	\$808	\$1,466	\$900	\$900	\$900
55411	Dues & Registration	\$2,604	\$2,908	\$3,000	\$3,000	\$3,000
55430	Employee Development	\$970	\$1,185	\$1,500	\$1,500	\$1,500
	Total Operating	\$175,765	\$212,300	\$302,000	\$302,000	\$275,150
	Total Debt Service	\$0	\$0	\$0	\$0	\$0
58105	Transfer to W & S - Admin Fees	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
58130	Transfer to General - Admin Fee	\$91,405	\$129,500	\$179,800	\$179,800	\$152,800
58130	21341 Transfer to General - Special Projects	\$1,703	\$0	\$0	\$0	\$0
58130	21342 Transfer to General - IS Records Mgmt	\$1,060	\$3,149	\$0	\$0	\$0
58130	21343 Transfer to General - Kiva	\$9,888	\$0	\$0	\$0	\$0
	Total Transfers	\$110,056	\$138,649	\$185,800	\$185,800	\$158,800
61000	Land	\$1,825,261	\$0	\$0	\$0	\$0
64000	Equipment-General	\$5,294	\$11,016	\$15,000	\$0	\$0
65000	30068 CIP - Curb Inlet Replacements	\$8,765	\$12,528	\$10,000	\$10,000	\$10,000
65000	30073 CIP - Underdrains	\$0	\$0	\$5,000	\$0	\$5,000
65000	30140 CIP - Pipe Relining	\$36,120	\$0	\$40,000	\$78,712	\$40,000
65000	30147 CIP - O'Day Outfall	\$16,790	\$51,448	\$0	\$0	\$0
65000	30153 CIP - Edgemon & Lombardy	\$0	\$25,348	\$0	\$0	\$0
65000	30160 CIP - Central Winds Park Ditch	\$0	\$0	\$0	\$47,985	\$340,000
65000	30161 CIP - Tuscawilla #17 Pond	\$0	\$0	\$0	\$57,710	\$0
65000	30162 CIP - Ranchlands Swale Improvements	\$0	\$0	\$0	\$50,000	\$75,000
65000	30163 CIP - Seneca/Vistawilla	\$0	\$0	\$0	\$17,930	\$0
65000	CIP - (See list below)	\$0	\$0	\$343,000	\$0	\$75,000
	Transfer to Balance Sheet	(\$1,892,230)	(\$100,340)			
	Total Capital	\$0	\$0	\$413,000	\$262,337	\$545,000
	TOTAL EXPENDITURES	\$563,624	\$654,337	\$1,234,230	\$1,083,567	\$1,329,065

CIP:
Valley Gutter Replacement (Various Locations) \$50,000
TMDL Project (Design) \$25,000
\$75,000

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
51210	Regular Salaries	\$139,883	\$127,906	\$128,301	\$127,951	\$137,045
51210	Sick Leave Purchase	\$0	\$0	\$2,500	\$2,500	\$4,000
51214	Overtime Salaries	\$502	\$485	\$352	\$352	\$419
52110	F.I.C.A. Taxes-City Portion	\$10,222	\$9,341	\$9,952	\$9,952	\$10,626
52310	Health/Life Insurance	\$13,343	\$12,446	\$18,403	\$18,403	\$14,703
52320	Workers' Comp. Insurance	\$3,033	\$2,765	\$2,206	\$2,206	\$2,395
52330	Pension Expense	\$31,259	\$31,191	\$27,213	\$27,213	\$20,962
	Total Payroll	\$198,242	\$184,134	\$188,927	\$188,577	\$190,150
53180	Consulting	\$8,813	\$22,587	\$45,000	\$5,000	\$30,000
53188	Contract Services	\$3,000	\$8,000	\$8,000	\$8,000	\$8,000
54010	Travel & Per Diem	\$0	\$0	\$500	\$500	\$500
54110	Telephone/Communications	\$1,022	\$922	\$1,680	\$1,680	\$1,680
54210	Postage	\$67	\$57	\$100	\$100	\$100
54630	Repair & Maint. - Equipment	\$0	\$99	\$200	\$200	\$200
54640	Repair & Maint. - Comm	\$60	\$169	\$100	\$100	\$100
54650	Repair & Maint. - Vehicles	\$70	\$0	\$300	\$300	\$300
54730	Printing Expense	\$86	\$0	\$100	\$100	\$100
55110	Office Supplies	\$13	\$12	\$100	\$100	\$100
55210	Fuel & Oil	\$1,796	\$1,847	\$1,900	\$1,900	\$1,900
55220	Tires & Filters	\$385	\$0	\$100	\$100	\$100
55240	Uniforms	\$258	\$0	\$300	\$300	\$300
55270	Small Tools & Equipment	\$100	\$0	\$200	\$200	\$200
55278	New Software - (System)	\$292	\$350	\$500	\$800	\$1,200
55290	Protective Clothing	\$100	\$114	\$200	\$200	\$200
55411	Dues & Registration	\$100	\$280	\$400	\$400	\$400
55420	Operational Books	\$0	\$98	\$100	\$100	\$100
55430	Employee Development	\$0	\$353	\$500	\$500	\$1,500
	Total Operating	\$16,162	\$34,888	\$60,280	\$20,580	\$46,980
	Total Debt Service	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES	\$214,404	\$219,022	\$249,207	\$209,157	\$237,130

Account Number	Account Description	FY 09/10 Actual	FY 10/11 Actual	Original FY 11/12 Budget	Revised FY 11/12 Budget	FY 12/13 Budget
	Total Payroll	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Debt Service	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
65000	30144 CIP - Solary Canal (SJRWMD)	\$1,017,168	\$226,893	\$0	\$9,136	\$0
	Transfer to Balance Sheet	(\$1,017,168)	(\$226,893)			
	Total Capital	\$0	\$0	\$0	\$9,136	\$0
	TOTAL EXPENDITURES	\$0	\$0	\$0	\$9,136	\$0

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 – Tuscowilla 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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2012-2013 CIP Project Request Spread Sheet Instructions

The Project Request Spread Sheet should be used for any project that is to be added to the Capital Improvement Program that has a cost of more than \$50,000. All essential information concerning the requested project is to be added to the spread sheet. Additional data can be inserted, by clicking on your right mouse button and selecting “insert comment”.

1. **Department.** Each Department is highlighted.
 2. **Account Number.** The account used by the finance department to identify the project. [column A]
 3. **Project Name.** Provide a concise title appropriate for identification. [column B]
 4. **LOS Category.** The Capital Improvement Program includes the following LOS categories: [column C]
TR- Transportation Facilities- PW- Potable Water- PR- Parks and Recreation
SS- Sanitary Sewer- SW- Stormwater Management
 5. **Funding Source.** Specify one or more of the funding sources, such as: [column D]
General Fund. Capital Projects Fund. Special Revenue Fund. (identify)
Grants. (identify by name) Utility Fund. Other Funds or Source.
 6. **Project Description/Justification.** State concisely the general purpose of the project. Clearly define the need for the project and indicate the benefits to be derived. [column E]
 7. **Location.** Specify clearly the location of the project. [column F]
 8. **Ranking Score.** (Information on the City’s current Level of Service standards is attached.) The following criteria are to be used to derive a ranking score: [column G]
 - [8 pts.] Does the project eliminate (or assist in the elimination of) proven or obvious dangers to public or employee health or safety? [9J-5.016(3)(c), FAC] [CIE, p. 1.1.3]; or
 - [6 pts.] Does the project raise a service or facility to an adopted Level of Service by eliminating (or assist in the elimination of) existing capacity deficits? [9J-5.016(3)(c), FAC] [CIE, p. 1.1.3]; or
 - [4 pts.] Does the project maintain adopted Level of Service standards in already developed areas by increasing the efficiency of existing facilities or infrastructure? [CIE, p. 1.1.3] Will the project accommodate redevelopment Level of Service demands? [9J-5.016(3)(c), FAC]; or
 - [2 pts.] Does the project represent a logical extension of facilities to accommodate projected growth and new development demands by providing comparable Level of Service in developing areas? [CIE, p. 1.1.3] [9J-5.016(3)(c), FAC].
- In addition, add two pts. for each, as applicable:
- [2 pts.] Is the project coordinated with major projects of other agencies? Does the project accommodate plans of state agencies and water management districts that provide public facilities within the local government’s jurisdiction? [9J-5.016(3)(c), FAC] [CIE, p. 1.1.3]; and
 - [2 pts.] Does the project specifically implement one or more policies of the Comprehensive Plan pertaining to concurrency requirements? [CIE, p. 1.1.3].
9. **Operating Budget Impact.** Show the total dollar impact that this capital project will have on the Fiscal Year Operating Budget (Year 1), including personnel costs, operating costs, department capital outlay, revenue, and total dollar impact to operation budget. Also include any increases or decreases to utility, fuel, maintenance, and increase in fees received. [column Y] Impact on other year operating budgets can be noted as a comment.

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

Fund #	Fund Name	City Mgr *	Utility/Public Works Director	Finance Director	Info Svcs Director	Chief of Police	City Clerk	Com Dev Director	Parks & Rec Director
001	General Fund								
	Executive - Commission	X					X		
	Executive - Boards	X		X		X	X	X	X
	Executive - City Manager	X							
	Executive - City Clerk						X		
	General Government	X							
	Finance & Admin Services			X					
	Information Services				X				
	Public Works		X						
	Community Development							X	
	Police					X			
	Parks & Recreation								X

Special Revenue Funds

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

Special Assessment Funds - TLBD

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

Special Assessment Funds - Oak Forest

191	Oak Forest Maintenance Fund			X				X	
214	Oak Forest Debt Service Fund			X				X	

Debt Service Funds

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

Capital Project Funds

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

Enterprise Funds

401	Water and Sewer Utility		X						
420	Development Services							X	
430	Stormwater		X						

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