

## Source and Application of Funds by Fund Type

Fund Type	<u>Source of Funds</u>			Percentage Change Current vs. Final
	Final 2004-2005 Budget	Current Revised 2005-2006 Budget	Final 2006-2007 Budget	
General	\$17,225,281	\$19,224,303	\$21,154,567	10.0%
Other Governmental:				
Special Revenue	\$9,345,290	\$10,781,273	\$14,375,526	33.3%
Special Assessment	\$478,195	\$1,236,335	\$735,063	-40.5%
Debt Service	\$1,449,869	\$1,446,424	\$2,482,748	71.6%
Capital Project	\$3,492,656	\$2,323,384	\$4,775,000	105.5%
Enterprise	\$9,339,082	\$10,936,616	\$11,525,155	5.4%
<b>Sub-Total</b>	<b>\$41,330,373</b>	<b>\$45,948,335</b>	<b>\$55,048,059</b>	<b>19.8%</b>
<b>Net Appropriation from Funds</b>	<b>\$4,503,755</b>	<b>\$2,793,862</b>	<b>\$6,707,947</b>	<b>140.1%</b>
<b>Total</b>	<b>\$45,834,128</b>	<b>\$48,742,197</b>	<b>\$61,756,006</b>	<b>26.7%</b>

Fund Type	<u>Application of Funds</u>			Percentage Change Current vs. Final
	Final 2004-2005 Budget	Current Revised 2005-2006 Budget	Final 2006-2007 Budget	
General	\$17,257,645	\$19,629,739	\$21,188,500	7.9%
Other Governmental:				
Special Revenue	\$8,885,963	\$10,366,576	\$15,005,349	44.7%
Special Assessment	\$865,277	\$1,075,560	\$1,148,431	6.8%
Debt Service	\$1,442,155	\$1,451,892	\$2,477,725	70.7%
Capital Project	\$5,014,656	\$3,200,792	\$8,548,347	167.1%
Enterprise	\$12,368,432	\$13,017,638	\$13,387,654	2.8%
<b>Total</b>	<b>\$45,834,128</b>	<b>\$48,742,197</b>	<b>\$61,756,006</b>	<b>26.7%</b>

**The FY 2006-2007 Budget**

Maintains all existing services

Millage decrease

General Fund fund balance at  
30.34%  
of recurring personnel and operating expenditures  
(see B-1)

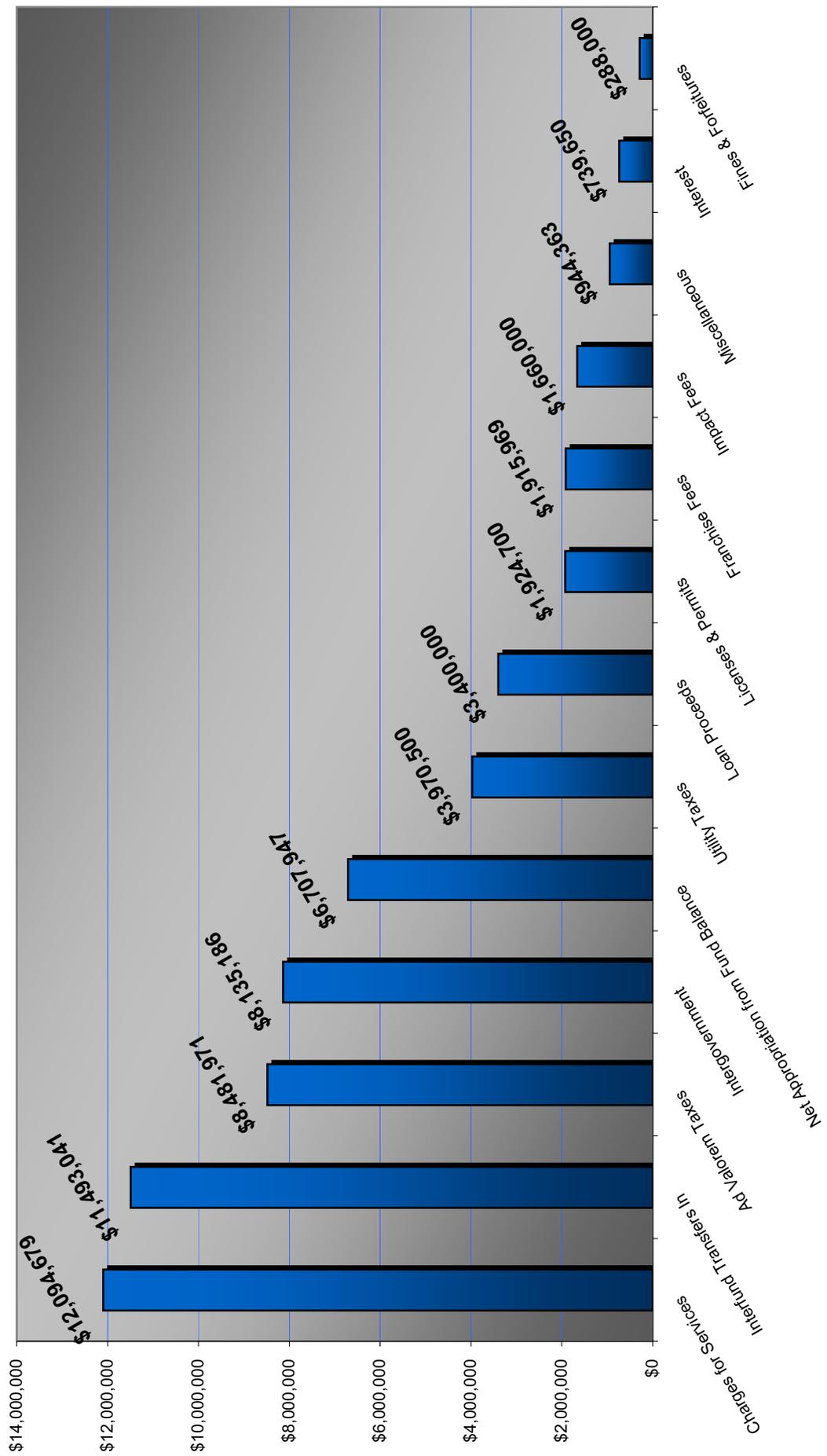
**Source and Application of Funds  
City-wide by Function**

<b>Source</b>	<b><i>Final Budget FY 07</i></b>
Charges for Services	\$12,094,679
Interfund Transfers In	\$11,493,041
Ad Valorem Taxes	\$8,481,971
Intergovernment	\$8,135,186
Net Appropriation from Fund Balance	\$6,707,947 *
Utility Taxes	\$3,970,500
Loan Proceeds	\$3,400,000
Licenses & Permits	\$1,924,700
Franchise Fees	\$1,915,969
Impact Fees	\$1,660,000
Miscellaneous	\$944,363
Interest	\$739,650
Fines & Forfeitures	\$288,000
	<hr/>
<b>Total Sources by Function</b>	<b>\$61,756,006</b>
	<hr/> <hr/>

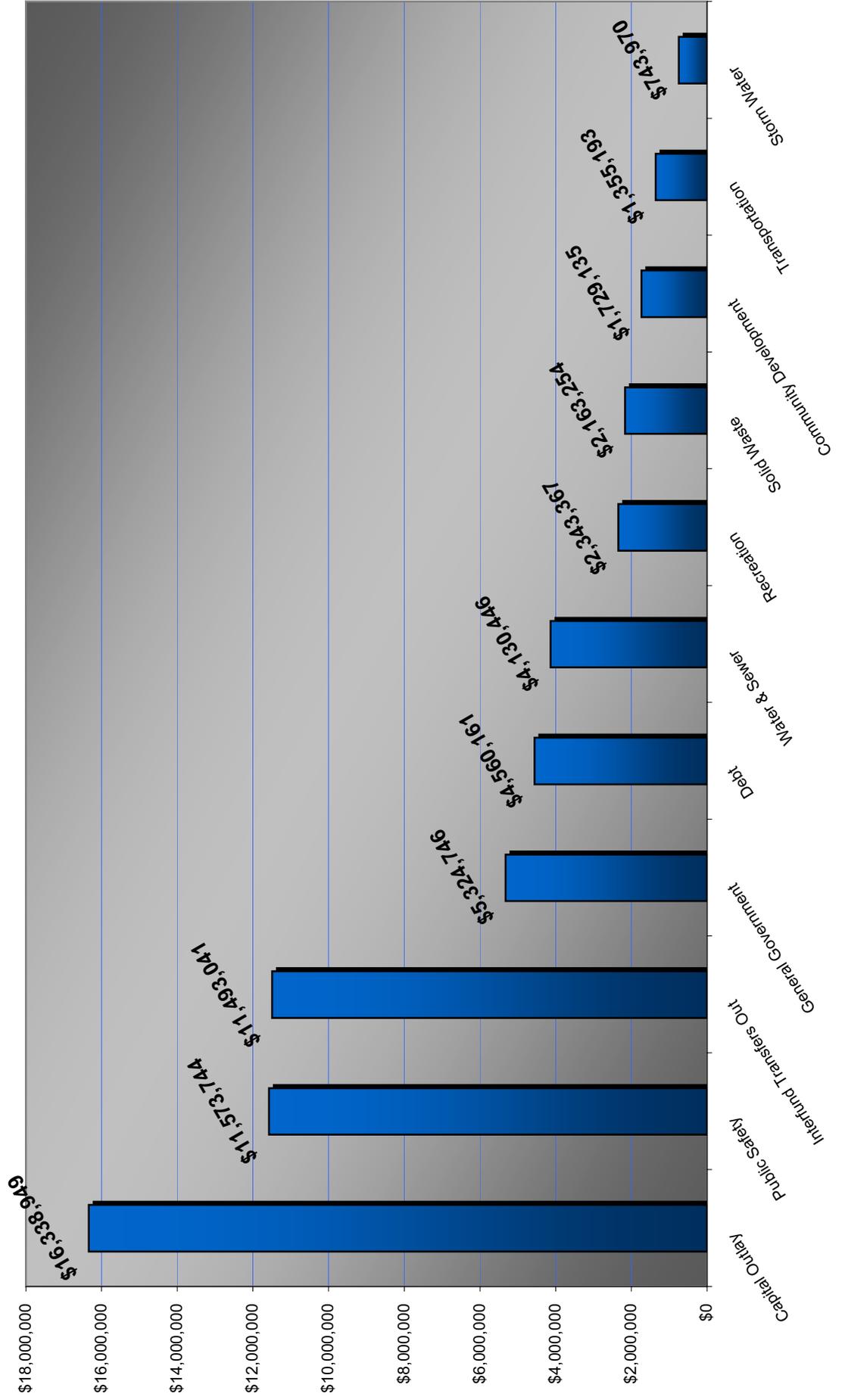
<b>Application</b>	<b><i>Final Budget FY 07</i></b>
Capital Outlay	\$16,338,949
Public Safety	\$11,573,744
Interfund Transfers Out	\$11,493,041
General Government	\$5,324,746
Debt	\$4,560,161
Water & Sewer	\$4,130,446
Recreation	\$2,343,367
Solid Waste	\$2,163,254
Community Development	\$1,729,135
Transportation	\$1,355,193
Storm Water	\$743,970
	<hr/>
<b>Total Applications by Function</b>	<b>\$61,756,006</b>
	<hr/> <hr/>

* Comprised of:	
Appropriations FROM fund balance	\$9,200,158
Appropriations TO fund balance	\$2,492,211
Net Appropriation FROM fund balance	<hr/> \$6,707,947

**CITY of WINTER SPRINGS  
SOURCE of FUNDS by FUNCTION  
Fiscal Year 2006-2007**



**CITY of WINTER SPRINGS  
APPLICATION of FUNDS by FUNCTION  
Fiscal Year 2006-2007**



**GENERAL FUND - OVERVIEW**

**CHANGE IN CASH POSITION**

	REVISED BUDGET FY 06	PROJECTED YEAR END FY 06	FINAL BUDGET FY 07	CHANGE BETWEEN REVISED FY 06 and FY 07
REVENUES	\$19,224,303	\$19,759,856	\$21,154,567	\$1,930,264
EXPENDITURES	<u>\$19,629,739</u>	<u>\$19,450,587</u>	<u>\$21,188,500</u>	<u>\$1,558,761</u>
SURPLUS (DEFICIT)	(\$405,436)	\$309,269	(\$33,933)	\$371,503
BEGINNING YEAR FUND BALANCE	\$5,851,348	\$5,851,348	\$6,160,617	\$309,269
SURPLUS (DEFICIT)	<u>(\$405,436)</u>	<u>\$309,269</u>	<u>(\$33,933)</u>	<u>\$371,503</u>
ENDING YEAR FUND BALANCE	\$5,445,912	\$6,160,617	\$6,126,684 *	\$680,772

\* MINIMUM FUND BALANCE POLICY REQUIRES THREE MONTHS OF PERSONNEL & OPERATING EXPENSES WHICH WOULD BE EQUIVALENT TO \$5,048,090

**OTHER GOVERNMENTAL FUNDS - OVERVIEW**

**CHANGE IN CASH POSITION**

	REVISED BUDGET FY 06	PROJECTED YEAR END FY 06	FINAL BUDGET FY 07	CHANGE BETWEEN REVISED FY 06 and FY 07
REVENUES	\$15,787,416	\$15,994,968	\$22,368,337	\$6,580,921
EXPENDITURES	<u>\$16,094,820</u>	<u>\$16,211,776</u>	<u>\$27,179,852</u>	<u>\$11,085,032</u>
SURPLUS (DEFICIT)	(\$307,404)	(\$216,808)	(\$4,811,515)	(\$4,504,111)
 BEGINNING YEAR FUND BALANCE	 \$11,442,726	 \$11,442,726	 \$11,225,918	 (\$216,808)
SURPLUS (DEFICIT)	<u>(\$307,404)</u>	<u>(\$216,808)</u>	<u>(\$4,811,515)</u>	<u>(\$4,504,111)</u>
ENDING YEAR FUND BALANCE	\$11,135,322	\$11,225,918	\$6,414,403	(\$4,720,919)

**ENTERPRISE FUNDS - OVERVIEW**

**EFFECT OF REVENUES AND EXPENSES ON NET ASSETS**

	REVISED BUDGET FY 06	PROJECTED YEAR END FY 06	FINAL BUDGET FY 07	CHANGE BETWEEN REVISED FY 06 and FY 07
REVENUES	\$10,936,616	\$11,625,375	\$11,525,155	\$588,539
EXPENDITURES	<u>\$13,017,638</u>	<u>\$12,563,403</u>	<u>\$13,387,654</u>	<u>\$370,016</u>
SURPLUS (DEFICIT)	(\$2,081,022)	(\$938,028)	(\$1,862,499)	\$218,523
NET ASSETS less NET CAPITAL 10/1	\$10,144,733	\$10,144,733	\$9,206,705	(\$938,028)
SURPLUS (DEFICIT)	<u>(\$2,081,022)</u>	<u>(\$938,028)</u>	<u>(\$1,862,499)</u>	<u>\$218,523</u>
NET ASSETS less NET CAPITAL 9/30	\$8,063,711	\$9,206,705	\$7,344,206	(\$719,505)