



2020 FISCAL YEAR



ADOPTED BUDGET

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Please note: In order to enhance the readability of this document rows with zeros have been suppressed. Efforts have been taken to unhide all rows with activity but due to the volume of accounts and the number of fiscal years represented in this document occasionally activity may exist in a hidden row. Such a limitation is confined to presentation only and will not affect the fund balance or the related appropriation.

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BUDGET MESSAGE

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EXECUTIVE SUMMARY

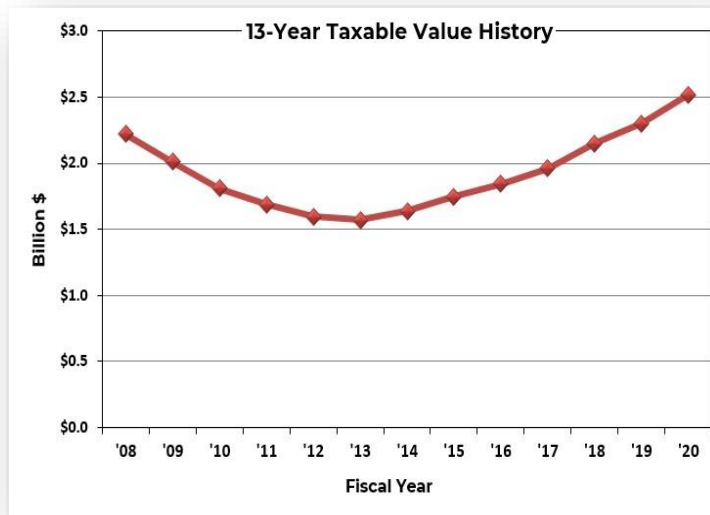
(as transmitted with the Proposed Budget 7.1.19)

The Fiscal Year 2020 Budget, as proposed, totals \$50,477,705 (excluding appropriations to fund balance), and represents a \$1,415,467 or 2.7%, decrease from the prior fiscal year's budget of \$51,893,172. Total proposed General Fund spending of \$18,806,036 represents a \$228,136 increase over the prior fiscal year. The proposed operating millage rate of 2.43 mills remains unchanged and the proposed elimination of the voted debt service millage rate is 0.05 mills lower than the prior fiscal year.

Funding Outlook

Preliminary ad valorem taxable values, as provided by the Seminole County Property Appraiser (SCPA), are projected to increase 9.8% in Fiscal Year 2020. This represents the seventh consecutive year of expansion, following a five year decline in taxable values (as shown in chart below). At the proposed millage rate of 2.43 mills, this increase in taxable value is anticipated to result in \$521,852 in increased property tax revenues in the City's General Fund in Fiscal Year 2020. Of this increase, almost one-third is attributable to new construction.

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



Exclusive of a projected ad valorem revenue increase, overall General Fund revenue sources for Fiscal Year 2020 are budgeted to decrease marginally, resulting in an approximate 1% decrease in those revenues from the prior fiscal year.

Budget Methodology

The City's Fiscal Year 2020 Proposed Budget continues to utilize our concerted, proactive budgeting approach and related strategies which were implemented effective with our Fiscal Year 2010 Budget. These measures, including personnel reorganizations (as warranted and appropriate) and zero-based budgeting, have positioned us to meet and overcome the challenges and limitations we may face without raising our millage rate or reducing the outstanding level of services provided to our citizens.

Personnel and related expenditures represent approximately 62% of total General Fund expenditures, therefore, it is important that these costs be closely examined and monitored on an ongoing basis. Numerous personnel reorganization plans, resulting in significant cost savings without reduction in service levels, have been previously implemented over the past ten years. We continue to examine, as demonstrated in this FY 2020 Budget, our overall staffing structure for potential additional reorganizations and/or outsourcing opportunities in order to ensure we have the most efficient and effective use of our limited resources.

Finally, preparation of our Fiscal Year 2020 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.

A Look Back

The Fiscal Year 2020 budget is the 10th budget that I've had the privilege of developing in my capacities as Interim City Manager and as Finance and Administrative Services Director. During this tenure we, as a team, have made significant strides in our effort to stabilize and improve our fiscal posture, to the ultimate benefit of our taxpayers. A few notable outcomes from this period are as follows:

- Balanced the Budget each year *without* raising property tax rate (lowered 6 of 10 years), while preserving reserves.
- Improved City's Debt Position via 36% reduction in total outstanding debt.
- Increased City's Credit Rating from AA to AA+.
- Increased City's Pension (Letter) Grade from F to A.
- Provided outstanding Community Events via partnerships and sponsorships rather than tax dollars.

In concert with our fiscal advances, we commensurately maintained or improved service levels during this same period as evidenced in part by:

- Increased funding in several key service areas including the establishment of a multi-million dollar Parks Improvement Program, doubling the funding to our annual road infrastructure maintenance program, and providing multi-million dollar improvements to our Water/Sewer Utility System.
- Being consistently named one of the top 20 safest cities in Florida by several publications, reaching as high as #2.
- Being named one of the *100 Best Places to Live* by Money Magazine.
- Being ranked 3rd in Smart Travel's *10 Best Places to Live in Florida*
- Being ranked 14th in the Chamber of Commerce – *Best Cities to Live in Florida - 2019*.

Summary information related to the Fiscal Year 2020 Proposed Budget is provided beginning on page iii.

Committed to...

Transparency ▪ Customer Service ▪ Fiscal Responsibility ▪ Excellence ▪ Teamwork

OVERALL BUDGET REVENUES

Based upon an operating millage assumption of 2.4300 mills, total revenues and transfers are projected to decrease by 5.7% in FY 2020. Inclusive of appropriations from fund balance, a total decrease of 3.5% is projected as follows:

	<u>FY 18/19 Original Budget</u>	<u>FY 19/20 Proposed Budget</u>	<u>Change</u>
General	\$18,579,399	\$19,184,965	3.3%
Other Governmental	12,460,185	11,056,959	(11.3%)
Enterprise	<u>15,443,696</u>	<u>13,608,800</u>	(11.9%)
Sub-Total	\$46,483,280	\$43,850,724	(5.7%)
Appropriations From Fund Balance	<u>7,118,343</u>	<u>7,868,802</u>	10.5%
Total	<u>\$53,601,623</u>	<u>\$51,719,526</u>	<u>(3.5%)</u>

OVERALL BUDGET SPENDING

Total expenditures and transfers out are projected to decrease by 2.7% in FY 2020. Inclusive of appropriations to fund balance, a total decrease of 3.5% is projected as follows:

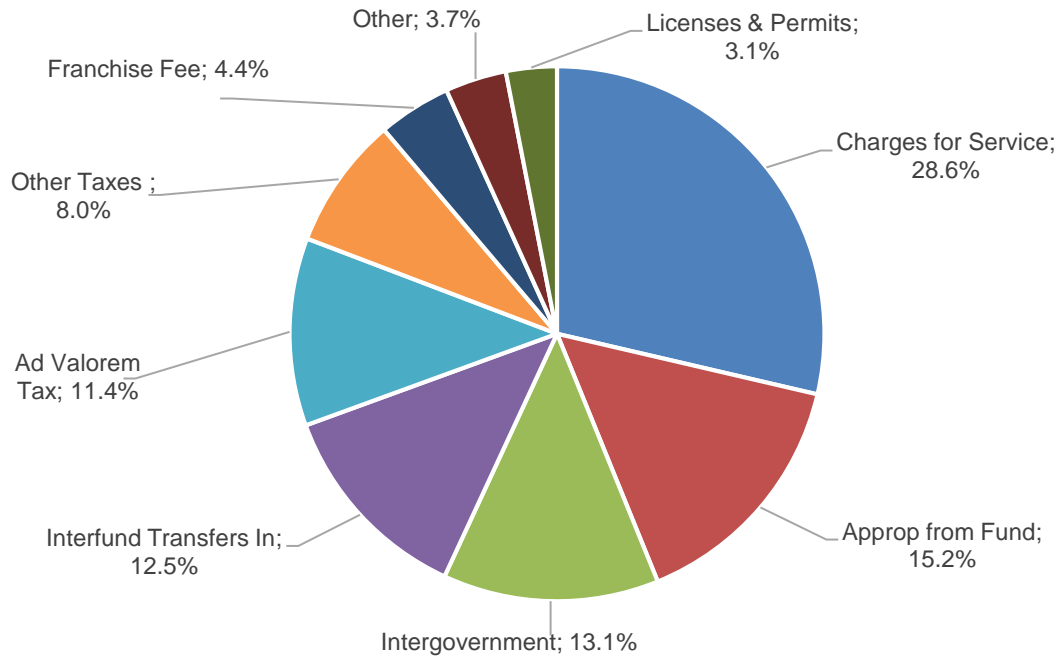
	<u>FY 18/19 Original Budget</u>	<u>FY 19/20 Proposed Budget</u>	<u>Change</u>
General	\$18,577,900	\$18,806,036	1.2%
Other Governmental	17,989,007	16,668,752	(7.3%)
Enterprise	<u>15,326,265</u>	<u>15,002,917</u>	(2.1%)
Sub-Total	\$51,893,172	\$50,477,705	(2.7%)
Appropriations To Fund Balance	<u>1,708,451</u>	<u>1,241,821</u>	(27.3%)
Total	<u>\$53,601,623</u>	<u>\$51,719,526</u>	<u>(3.5%)</u>

OVERALL CHANGE IN FINANCIAL POSITION

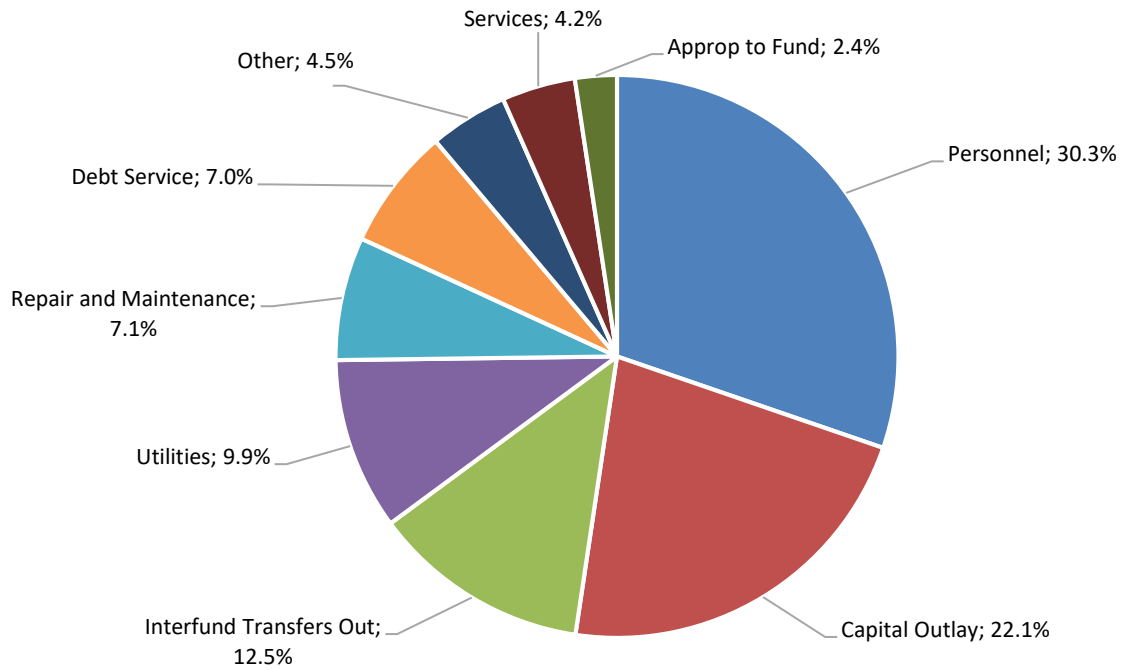
The year-end fund balances in the General Fund and the Enterprise Funds in the aggregate are projected to marginally increase. Year-end fund balances of the Other Governmental Funds (collectively) are projected to have substantial decreases due to capital budgets of \$7.6M.

	<u>FY 18/19 Projected Ending Fund Bal/Equity</u>	<u>FY 19/20 Projected Ending Fund Bal/Equity</u>	<u>Change</u>
General	\$8,515,926	\$8,894,855	4.4%
Other Governmental	22,427,873	16,816,080	(25.0%)
Enterprise	<u>15,741,592</u>	<u>14,347,475</u>	(8.9%)
Total	<u>\$46,685,391</u>	<u>\$40,058,410</u>	<u>(14.2%)</u>

ORGANIZATION-WIDE SOURCE OF FUNDS

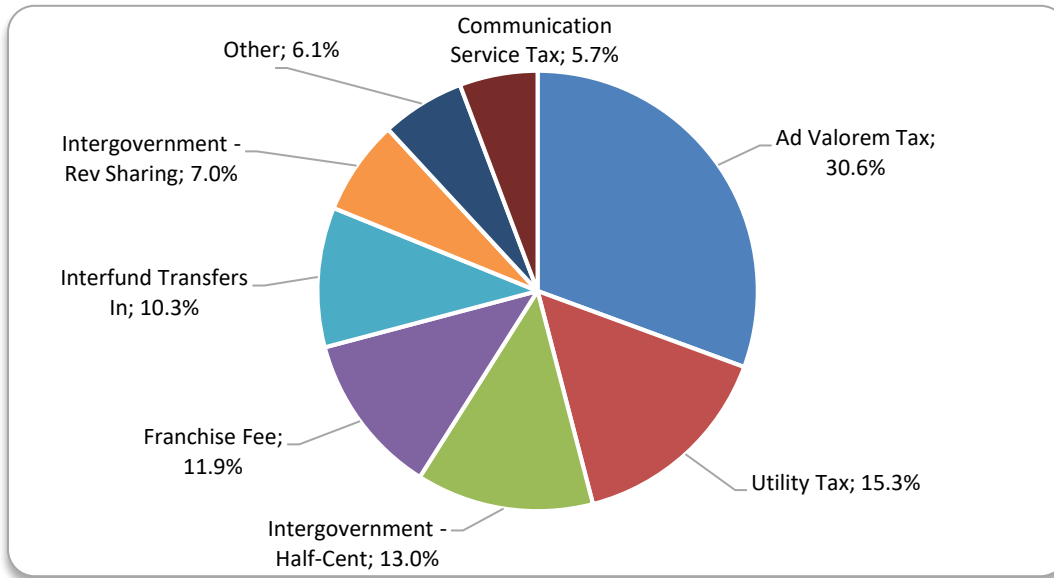


ORGANIZATION-WIDE USE OF FUNDS



REVENUE HIGHLIGHTS

GENERAL FUND REVENUES



Ad Valorem

In order to fund the FY 2020 Proposed Budget a total millage rate of 2.4300 mills is proposed. This total provides for an operating millage rate of 2.43 mills and eliminates the voted debt millage rate of 0.0500 mills. This represents a 0.0500 mill reduction from the prior fiscal year as shown below:

	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>Change</u>
Operating	2.4300	2.4300	0.0000
Voted Debt	<u>0.0500</u>	<u>0.0000</u>	<u>(0.0500)</u>
Total	2.4800	2.4300	(0.0500)

Incorporating the unchanged FY 2020 County MSTU millage rate (still preliminary), the combined proposed millage rate to City taxpayers of 5.1949 would reflect a 0.0500 millage reduction from the prior fiscal year as follows:

	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>Change</u>
Operating	2.4300	2.4300	0.0000
Voted Debt	0.0500	0.0000	(0.0500)
County MSTU (prelim)	<u>2.7649</u>	<u>2.7649</u>	<u>0.0000</u>
Total	5.2449	5.1949	(0.0500)

At 2.4300 mills, the FY 2020 operating millage rate is estimated to be 6.72% more than the “rolled-back” rate of 2.2770 mills, based on the preliminary ad valorem tax base as provided by the Seminole County Property Appraiser (DR420).

The preliminary FY 2020 ad valorem tax base compares to the base for FY 2019 as follows:

<u>FY 18/19</u> <u>(FINAL valuation)</u>	<u>FY 19/20</u> <u>(Preliminary*)</u>	<u>Change</u>
\$2,293,968,241	\$2,517,669,920	\$223,701,679 / 9.8%

**Includes New Construction totaling \$69,544,626*

Based on preliminary valuations and the proposed operating millage rate, projected FY 2020 net ad valorem revenues are expected to increase \$521,852 or 9.8% as follows:

<u>FY 18/19</u> <u>(FINAL valuation)</u>	<u>FY 19/20</u> <u>(Preliminary*)</u>	<u>Change</u>
\$5,351,369	\$5,873,221	\$521,852 / 9.8%

State Shared Revenues (Revenue Sharing and Half-Cent Sales Tax)

Due to forecasted slow down in economic conditions, FY 2020 State Shared revenues are budgeted to decrease slightly by \$91,008 or 2.3% as follows:

<u>FY 2019</u>	<u>FY 2020</u>	<u>Change</u>
\$3,929,000	\$3,837,992	(\$91,008) / (2.3%)

Local Communication Services Tax

Projected FY 2020 General Fund revenues from Local Communication Service Taxes are budgeted to decrease by \$60,000 or 5.2% as follows:

<u>FY 2019</u>	<u>FY 2020</u>	<u>Change</u>
\$1,160,000	\$1,000,000	(\$60,000) / (5.2%)

Electric Utility and Franchise Fee

Effective March 2014, the City executed a 10-year franchise agreement with Duke Energy which maintains a franchise fee of 6% on base revenue. In total, projected FY 2020 General Fund revenues from Electric Utility Taxes and Electric Franchise Fees are budgeted to increase as follows:

<u>FY 2019</u>	<u>FY 2020</u>	<u>Change</u>
\$4,475,000	\$4,600,000	\$175,000 / 3.9%

Other General Fund Revenue Sources

Other General Fund revenue sources which includes interfund transfers are expected to increase \$126,162 or 3.5% as shown below. This increase is comprised of many accounts with marginal increases.

<u>FY 2019</u>	<u>FY 2020</u>	<u>Change</u>
\$3,647,590	\$3,773,752	\$126,162 / 3.5%

WATER & SEWER REVENUES

Revenues in the Water and Sewer Operating Fund, are projected to increase by \$335,900 or 3.2% as follows due to modest growth and 1.8% CPI adjustment.

<u>FY 2019</u>	<u>FY 2020</u>	<u>Change</u>
\$10,410,300	\$10,746,200	\$335,900 / 3.2%

For FY 2020, potable water, sewer and reclaimed water rates will be indexed to the CPI (1.8%), effective October 1, 2019. The City's comparative rate position remains in the general bottom half of rates charged by other neighboring utility systems.

Recent water quality improvements at Water Treatment Plant #1 were completed and the funding for the project was secured via the State Revolving Loan Fund. The loan agreement was approved, receipt of funds have been realized and the debt service requirements programmed into the FY2020 budget.

Additional future phases may include improvements at any or all of the remaining water treatment plants to address hydrogen sulfide removal, although there are no regulatory requirements for additional treatment to remove at this time or in the near future.

Key assets of the City's wastewater treatment plants are nearing the end of their almost 50-year useful lives. In FY 2020, the City will be proactively addressing these needs to replace or rehabilitate necessary infrastructure in a cost-effective and sustainable manner.

DEVELOPMENT SERVICES REVENUES

Revenues in the Development Services Fund are projected to decrease by \$432,000 or 21.1% as follows:

<u>FY 2019</u>	<u>FY 2020</u>	<u>Change</u>
\$2,043,500	\$1,611,500	(\$432,000) / (21.1%)

Diversification of the property tax base (residential and commercial) remains an important focus the City. Single-family Residential construction remains strong, with over 400-units currently approved or under construction, including the 379-unit Tusawilla Crossings and Northern Oaks Subdivision. The demand for retirement housing is also strong, with construction beginning on the Hawthorne Retirement Residence in the Town Center. Commercial development demand is increasing in terms of new construction with the recent completion of Starbucks and approved Ocean Bleu Retail Building. The occupancy of previously vacant tenant space is also trending in a positive direction.

OTHER RATES AND CHARGES

Oak Forest Wall Maintenance & Debt Service Funds

The Oak Forest Maintenance assessment remains unchanged at \$60/BU as compared to the legal maximum of \$63/BU. The internal refinancing of the Oak Forest Debt allowed for early retirement. This instrument was fully retired in FY 2017 which was also the final year for the annual capital assessment.

TLBD Maintenance & Debt Service Funds - Phases I and II

The TLBD Maintenance assessment has been unchanged since FY 2010 when the annual assessment was decreased to \$120/ERU from the legal maximum of \$128/ERU. For FY 2020, no changes are proposed. A \$7 per ERU decrease was programmed into the FY 2015 Budget for the Phase I TLBD Debt Service (from \$43/ERU to \$36/ERU annually) and that proposed assessment remains unchanged. Refinancing of the Phase II TLBD Debt allowed for early retirement and FY 2017 was the final year for the annual capital assessment.

Tusawilla III Special Assessment Fund

The Tusawilla III assessment district has both a capital and maintenance assessment. The capital assessment is utilized for the annual debt service on an internal 20-year loan which financed a capital project relative to the existing Tusawilla Units 12/12A wall. There is no proposed increase to the capital assessment of \$85/BU. However, an increase is indicated for the maintenance assessment from \$75/BU to the maximum assessment of \$87/BU.

Infrastructure Surtax Fund

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

Solid Waste Fund

The City entered into a Solid Waste Franchise Agreement with Waste Pro of Florida, Inc. on March 1, 2006 at a monthly rate for residential customers of \$18.10. The weekly service includes two solid waste, one recycling and one yard waste pickup. On February 25, 2019, Ordinance 2019-04 authorized a one-year renewal of the franchise agreement (3/1/18-2/28/19) with an option to renew for an additional one-year term.

Impact Fee Funds

In 2016, the City Commission adopted Ordinance 2016-10 amending the City's transportation impact fee schedule. For most commercial and residential land uses, the new transportation impact fees are significantly lower than the previous fees. In 2017, the City Commission adopted Ordinance 2017-16 which reduced police and fire impact fees while an increase was warranted for park impact fees. Impact fee revenues are not budgeted until received.

EXPENDITURE HIGHLIGHTS

PERSONNEL COSTS

Personnel costs include employee salaries, FICA, health and life insurance, worker's comp, and pension. FY 2020 personnel costs, totaling \$15,654,688 are proposed to increase 6.9% over the prior fiscal year as follows:

	FY 18/19 Original Budget	FY 19/20 Proposed Budget	Change
General	\$11,158,179	\$11,924,771	6.9%
Enterprise	<u>3,481,866</u>	<u>3,729,917</u>	7.1%
Total	\$14,640,045	\$15,654,688	6.9%

Staffing and Wages - Full-time headcount is represented by a net increase of five full-time positions in the areas of Community Development (3), Information Services (1) and Stormwater (1). The total full-time headcount for FY 2020 accompanied by trailing historical data follows:

FY09		FY15	FY16	FY17	FY18	FY19	FY20
234	//	186	184	187	181	172	177

Pension - Funding of the City's Defined Benefit Pension Plan is an important and critical area of focus. Due to the nature of a Defined Benefit plan, the City is statutorily obligated to provide funding sufficient to keep the plan actuarially sound. In a typical Defined Benefit plan structure, market gains are expected to fund the majority of this financial obligation. However, when market conditions result in losses and an associated decrease in plan assets, the City is obligated to fund these losses to the extent necessary to make the plan "actuarially whole." Thus, a Defined Benefit plan and its associated benefit structure and contractual liability must be proactively monitored and reviewed in order to ensure the City's fiscal ability to meet its related statutory obligation, as well as to gauge and ensure the sustainability of the plan.

Pension plan funding levels have improved significantly over the past ten years. The vested benefit security ratio increased from 48.8% in FY 2007 to 92.9% as of September 2018. This is primarily due to plan revisions and investment returns which averaged 10.19% in 3-year returns, 7.76% in 5-year returns and 6.63% since plan inception. These returns were achieved without adding any unsystematic risk to the pension portfolio. The portfolio ranked in the top 2% percentile against its peers in the US as of 2019.

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

OPERATING COSTS

FY 2020 Operating Costs, totaling \$13,306,492 are proposed to decrease 8.8% from the prior fiscal year as follows:

	FY 18/19 Original Budget	FY 19/20 Proposed Budget	Change
General	\$4,947,421	\$5,267,190	6.5%
Other Governmental	3,985,348	4,281,232	7.4%
Enterprise	<u>5,652,452</u>	<u>3,758,070</u>	(33.5%)
Total	\$14,585,221	\$13,306,492	(8.8%)

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

	<u>FY 18/19</u>	<u>FY 19/20</u>	<u>Change</u>
Executive	\$58,910	\$57,110	(3.1%)
General Government	753,735	603,903	(19.9%)
Finance & Admin Services	686,594	784,923	14.3%
Information Services	529,333	541,936	2.4%
Public Works	248,921	347,154	39.5%
Community Development	1,108,405	1,313,748	18.5%
Police	617,059	623,808	1.1%
Parks & Recreation	<u>944,464</u>	<u>994,608</u>	5.3%
Total	\$4,947,421	\$5,267,190	6.5%

The operating decrease in General Government results from special payroll provisions in FY19 which are not repeated in FY20. The increase in Finance results from the decision to outsource payroll and considerable insurance premium increases. The increase in Public Works is due to right-of-way tree trimming need and the increase in Community Development results from anticipated increases in landscape contracts as well as enhancements throughout the City.

CAPITAL OUTLAY

Capital Outlay includes capital improvements such as land, improvements to land, and capital equipment defined as vehicles and equipment over \$1,000 in value with a useful life greater than one year. FY 2020 Capital Outlay, totaling \$11,427,515 is 0.2% less than last year's budget as follows:

	FY 18/19 Original Budget	FY 19/20 Proposed Budget	Change
General	\$282,300	\$324,075	14.8%
Other Governmental	8,874,951	7,626,500	(14.1%)
Enterprise	<u>2,296,400</u>	<u>3,476,940</u>	51.4%
Total	\$11,453,651	\$11,427,515	(0.2%)

The vast majority of General Fund capital (90%) is for park improvements. The remainder of the FY 2020 capital budget appears in the Infrastructure Surtax Fund, Transportation-related Funds, Impact Fee Funds (Transportation, Park), Capital Project Funds, and Enterprise Funds which are funded by infrastructure surtax, developer fees, and/or user fees. A detailed capital list begins on page 18 (pdf pg 37).

GENERAL FUND FISCAL POLICY TEST

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

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

All three policies are being satisfied for FY 2020.

BUDGET CALENDAR

A Commission workshop to consider the Fiscal Year 2020 Proposed Budget is scheduled for July 8, 2019. In accordance with TRIM law, a tentative millage rate is required to be adopted by August 4, 2019. Therefore, consideration and adoption of the tentative millage rates is also scheduled for the July 8th regular Commission meeting. The first public hearing for adoption of the Fiscal Year 2020 Budget is scheduled for September 9, 2019 and the final public hearing is scheduled for September 23, 2019.

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.



Shawn Boyle
Interim City Manager

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Source and Application of Funds

Fiscal Year 2019-2020 Budget

Source of Funds *

Fund Type	FY 16/17 Actual	FY 17/18 Actual	Adopted FY 18/19 Budget	FY 19/20 Budget
General	\$17,773,449	\$18,570,436	\$18,579,399	\$19,238,907
Other Governmental:				
Special Revenue	\$8,714,343	\$7,126,972	\$6,093,295	\$5,849,515
Special Assessment	\$802,271	\$726,067	\$718,741	\$721,726
Debt Service	\$2,291,989	\$1,198,807	\$1,402,349	\$1,300,500
Capital Project	\$584,239	\$2,137,739	\$4,245,800	\$3,282,718
Enterprise	\$14,360,762	\$12,851,073	\$15,443,696	\$12,901,215
Total Sources (exclusive of approp)	\$44,527,053	\$42,611,094	\$46,483,280	\$43,294,581
Total Appropriations FROM Funds	\$2,071,616	\$794,266	\$7,118,343	\$8,491,626
Total Sources	\$46,598,669	\$43,405,360	\$53,601,623	\$51,786,207

Application of Funds *

Fund Type	FY 16/17 Actual	FY 17/18 Actual	Adopted FY 18/19 Budget	FY 19/20 Budget
General	\$17,767,580	\$18,562,290	\$18,577,900	\$19,101,792
Other Governmental:				
Special Revenue	\$6,779,483	\$5,295,378	\$10,064,501	\$9,641,682
Special Assessment	\$875,550	\$757,734	\$754,901	\$812,617
Debt Service	\$3,440,678	\$1,190,745	\$1,614,605	\$1,301,728
Capital Project	\$372,099	\$636,525	\$5,555,000	\$4,950,000
Enterprise	\$8,385,347	\$8,251,933	\$15,326,265	\$15,662,247
Total Applications (exclusive of approp)	\$37,620,737	\$34,694,605	\$51,893,172	\$51,470,066
Total Appropriations TO Funds	\$8,977,932	\$8,710,755	\$1,708,451	\$316,141
Total Applications	\$46,598,669	\$43,405,360	\$53,601,623	\$51,786,207

* Includes interfund transfers of:	\$4,537,132	\$5,805,600	\$7,361,523	\$6,437,564
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CITY OF WINTER SPRINGS
Fiscal Year 2019-2020 Budget

ALL FUNDS - SUMMARY
Source/Application Category

	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
SOURCES					
Revenues					
General	\$15,451,611	\$16,485,130	\$16,688,217	\$16,924,278	\$17,326,758
Other Governmental	\$10,220,361	\$7,512,381	\$7,058,185	\$7,688,392	\$6,652,459
Enterprise	\$14,317,949	\$12,807,983	\$15,375,355	\$15,918,137	\$12,877,800
TOTAL REVENUES	\$39,989,921	\$36,805,494	\$39,121,757	\$40,530,807	\$36,857,017
Transfers					
General	\$2,321,838	\$2,085,306	\$1,891,182	\$1,900,290	\$1,912,149
Other Governmental	\$2,172,481	\$3,677,204	\$5,402,000	\$2,183,885	\$4,502,000
Enterprise	\$42,813	\$43,090	\$68,341	\$68,341	\$23,415
TOTAL TRANSFERS	\$4,537,132	\$5,805,600	\$7,361,523	\$4,152,516	\$6,437,564
Total Sources *	\$44,527,053	\$42,611,094	\$46,483,280	\$44,683,323	\$43,294,581
APPLICATIONS					
Personal Services					
General	\$10,428,155	\$10,219,849	\$11,158,179	\$10,570,022	\$11,942,527
Other Governmental	\$0	\$0	\$0	\$0	\$0
Enterprise	\$2,749,688	\$2,725,939	\$3,481,866	\$3,416,729	\$3,762,765
TOTAL PAYROLL	\$13,177,843	\$12,945,788	\$14,640,045	\$13,986,751	\$15,705,292
Operating					
General	\$4,310,528	\$4,315,180	\$4,947,421	\$5,203,192	\$5,495,190
Other Governmental	\$4,143,753	\$4,283,362	\$3,985,348	\$4,176,075	\$4,279,232
Enterprise	\$3,182,004	\$3,275,444	\$5,652,452	\$5,894,821	\$3,967,470
TOTAL OPERATING	\$11,636,285	\$11,873,986	\$14,585,221	\$15,274,088	\$13,741,892
Debt Service					
General	\$0	\$0	\$0	\$0	\$0
Other Governmental	\$3,642,132	\$1,325,367	\$1,743,053	\$1,314,489	\$1,436,270
Enterprise	\$1,258,845	\$2,096,057	\$2,109,679	\$2,109,679	\$2,174,533
TOTAL DEBT SERVICE	\$4,900,977	\$3,421,424	\$3,852,732	\$3,424,168	\$3,610,803
Transfers					
General	\$2,172,481	\$3,481,000	\$2,190,000	\$2,180,000	\$1,290,000
Other Governmental	\$347,122	\$408,299	\$3,385,655	\$186,648	\$3,324,025
Enterprise	\$2,017,529	\$1,916,300	\$1,785,868	\$1,785,868	\$1,823,539
TOTAL TRANSFERS	\$4,537,132	\$5,805,599	\$7,361,523	\$4,152,516	\$6,437,564
Capital					
General	\$856,416	\$546,261	\$282,300	\$869,855	\$374,075
Other Governmental	\$3,334,803	\$1,863,354	\$8,874,951	\$4,150,597	\$7,666,500
Enterprise	\$6,839,152	\$2,453,100	\$2,296,400	\$2,255,246	\$3,933,940
TOTAL CAPITAL	\$11,030,371	\$4,862,715	\$11,453,651	\$7,275,698	\$11,974,515
Total Applications *	\$45,282,608	\$38,909,512	\$51,893,172	\$44,113,221	\$51,470,066

* Total Sources and Applications are exclusive of Appropriations To/From Fund Balance. Total Applications for FY 16/17 and FY17/18 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 of \$7,661,871 and \$4,214,907, respectively.

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

<i>Source</i>	<i>Actuals FY 18</i>	<i>% of Total</i>	<i>Original Budget FY 19</i>	<i>% of Total</i>	<i>Budget FY 20</i>	<i>% of Total</i>
Charges for Service	\$14,153,651	32.6%	\$14,587,795	27.2%	\$14,811,064	28.6%
Approp from Fund	\$794,266	1.8%	\$7,118,343	13.3%	\$8,491,626	16.4%
Interfund Transfers In	\$5,805,600	13.4%	\$7,361,523	13.7%	\$6,437,564	12.4%
Ad Valorem Tax	\$5,150,425	11.9%	\$5,478,258	10.2%	\$5,873,221	11.3%
Utility Tax	\$2,858,131	6.6%	\$2,918,000	5.4%	\$2,943,000	5.7%
Intergovernment - Half-Cent	\$2,552,222	5.9%	\$2,565,000	4.8%	\$2,575,000	5.0%
Franchise Fee	\$2,166,363	5.0%	\$2,169,770	4.0%	\$2,281,990	4.4%
Intergovernment - Local Infrastructure	\$2,261,621	5.2%	\$2,160,000	4.0%	\$2,317,500	4.5%
Licenses & Permits	\$1,125,226	2.6%	\$2,047,500	3.8%	\$863,500	1.7%
Intergovernment - Rev Sharing	\$1,312,915	3.0%	\$1,364,000	2.5%	\$1,374,992	2.7%
Miscellaneous	\$1,642,315	3.8%	\$1,227,270	2.3%	\$1,100,844	2.1%
Communication Service Tax	\$1,145,294	2.6%	\$1,160,000	2.2%	\$1,100,000	2.1%
Special Assessments	\$667,250	1.5%	\$714,091	1.3%	\$715,126	1.4%
Intergovernment - Other	\$1,131,506	2.6%	\$2,520,173	4.7%	\$695,780	1.3%
Other Taxes	\$127,772	0.3%	\$119,000	0.2%	\$103,000	0.2%
Fines & Forfeitures	\$256,499	0.6%	\$90,900	0.2%	\$102,000	0.2%
Impact Fees	\$254,304	0.6%	\$0	0.0%	\$0	0.0%
Total Sources	\$43,405,360	100.0%	\$53,601,623	100.0%	\$51,786,207	100.0%

<i>Application</i>	<i>Actuals FY 18</i>	<i>% of Total</i>	<i>Original Budget FY 19</i>	<i>% of Total</i>	<i>Budget FY 20</i>	<i>% of Total</i>
Personnel	\$12,945,788	29.8%	\$14,640,045	27.3%	\$15,705,292	30.3%
Capital Outlay	\$2,409,615	5.6%	\$11,453,651	21.4%	\$11,974,515	23.1%
Interfund Transfers Out	\$5,805,599	13.4%	\$7,361,523	13.7%	\$6,437,564	12.4%
Utilities	\$4,803,465	11.1%	\$5,010,494	9.3%	\$5,124,394	9.9%
Repair and Maintenance	\$2,770,139	6.4%	\$4,997,379	9.3%	\$3,886,091	7.5%
Debt Service	\$1,659,617	3.8%	\$3,852,732	7.2%	\$3,610,803	7.0%
Services	\$2,388,979	5.5%	\$2,203,500	4.1%	\$2,395,844	4.6%
Other Operating	\$805,549	1.9%	\$1,340,575	2.5%	\$1,253,530	2.4%
Approp to Fund	\$8,710,755	20.1%	\$1,708,451	3.2%	\$316,141	0.6%
Supplies	\$615,284	1.4%	\$690,784	1.3%	\$749,242	1.4%
Fuel	\$240,342	0.6%	\$258,609	0.5%	\$248,949	0.5%
Grants & Aids	\$250,228	0.6%	\$83,880	0.2%	\$83,842	0.2%
Total Applications	\$43,405,360	100.0%	\$53,601,623	100.0%	\$51,786,207	100.0%

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

<i>Source</i>			<i>Original</i>			
	<i>Actuals</i> <i>FY 18</i>	<i>% of</i> <i>Total</i>	<i>Budget</i> <i>FY 19</i>	<i>% of</i> <i>Total</i>	<i>Budget</i> <i>FY 20</i>	<i>% of</i> <i>Total</i>
Non-Department	\$17,338,191	39.9%	\$19,204,590	35.8%	\$18,170,564	35.1%
Water & Sewer	\$10,148,447	23.4%	\$10,300,300	19.2%	\$10,571,200	20.4%
Public Works	\$8,239,917	19.0%	\$10,249,095	19.1%	\$9,089,690	17.6%
Approp from Fund	\$794,266	1.8%	\$7,118,343	13.3%	\$8,491,626	16.4%
Protective Inspections	\$1,055,152	2.4%	\$2,007,500	3.7%	\$833,915	1.6%
General Government	\$1,622,220	3.7%	\$1,398,300	2.6%	\$1,326,718	2.6%
Stormwater	\$1,128,456	2.6%	\$1,140,500	2.1%	\$1,149,100	2.2%
Community Development	\$1,485,913	3.4%	\$888,055	1.7%	\$889,836	1.7%
Finance & Administrative Svcs	\$739,446	1.7%	\$742,118	1.4%	\$769,389	1.5%
Parks & Recreation	\$565,215	1.3%	\$417,922	0.8%	\$323,644	0.6%
Police	\$247,779	0.6%	\$109,900	0.2%	\$130,525	0.3%
Fire	\$39,158	0.1%	\$25,000	0.0%	\$40,000	0.1%
Executive & Legislative	\$1,200	0.0%	\$0	0.0%	\$0	0.0%
Total Sources	\$43,405,360	100.0%	\$53,601,623	100.0%	\$51,786,207	100.0%

<i>Application</i>			<i>Original</i>			
	<i>Actuals</i> <i>FY 18</i>	<i>% of</i> <i>Total</i>	<i>Budget</i> <i>FY 19</i>	<i>% of</i> <i>Total</i>	<i>Budget</i> <i>FY 20</i>	<i>% of</i> <i>Total</i>
Public Works	\$5,921,115	13.6%	\$15,285,689	28.5%	\$14,658,169	28.3%
Water & Sewer	\$6,476,997	14.9%	\$11,265,623	21.0%	\$12,962,004	25.0%
Police	\$6,609,710	15.2%	\$7,104,066	13.3%	\$6,960,894	13.4%
General Government	\$4,085,951	9.4%	\$4,449,048	8.3%	\$4,440,235	8.6%
Community Development	\$2,470,913	5.7%	\$2,447,984	4.6%	\$3,121,780	6.0%
Parks & Recreation	\$4,005,519	9.2%	\$3,731,692	7.0%	\$2,808,851	5.4%
Finance & Administrative Svcs	\$1,740,057	4.0%	\$1,877,868	3.5%	\$2,015,883	3.9%
Stormwater	\$846,928	2.0%	\$3,024,178	5.6%	\$1,396,404	2.7%
Approp to Fund	\$8,710,755	20.1%	\$1,708,451	3.2%	\$316,141	0.6%
Protective Inspections	\$928,008	2.1%	\$1,036,464	1.9%	\$1,303,839	2.5%
Information Services	\$863,953	2.0%	\$779,037	1.5%	\$823,025	1.6%
Executive & Legislative	\$673,346	1.6%	\$676,123	1.3%	\$700,288	1.4%
Fire	\$72,108	0.2%	\$215,400	0.4%	\$278,694	0.5%
Total Applications	\$43,405,360	100.0%	\$53,601,623	100.0%	\$51,786,207	100.0%

CITY OF WINTER SPRINGS
Fiscal Year 2019-2020 Budget

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

	<u>Original FY 18/19 Budget</u>	<u>Revised FY 18/19 Budget</u>	<u>FY 19/20 Budget</u>
GENERAL FUND			
Sources	\$18,579,399	\$18,824,568	\$19,238,907
Applications	<u>\$18,577,900</u>	<u>\$18,823,069</u>	<u>\$19,101,792</u>
Appropriation To (From) Fund Balance	\$1,499	\$1,499	\$137,115
FUND BALANCE - October 1	\$8,509,235	\$8,514,427	\$8,515,926
Appropriation TO (FROM) Fund Balance	<u>\$1,499</u>	<u>\$1,499</u>	<u>\$137,115</u>
FUND BALANCE - September 30	<u><u>\$8,510,734</u></u>	<u><u>\$8,515,926</u></u>	<u><u>\$8,653,041</u></u>
OTHER GOVERNMENTAL FUNDS (Major funds in this grouping are shown separately below)			
Sources	\$12,460,185	\$9,872,277	\$11,154,459
Applications	<u>\$17,989,007</u>	<u>\$9,827,809</u>	<u>\$16,706,027</u>
Appropriation To (From) Fund Balance	(\$5,528,822)	\$44,468	(\$5,551,568)
FUND BALANCE - October 1	\$16,922,737	\$22,347,405	\$22,391,873
Appropriation TO (FROM) Fund Balance	<u>(\$5,528,822)</u>	<u>\$44,468</u>	<u>(\$5,551,568)</u>
FUND BALANCE - September 30	<u><u>\$11,393,915</u></u>	<u><u>\$22,391,873</u></u>	<u><u>\$16,840,305</u></u>
SOLID WASTE FUND			
Sources	\$2,676,359	\$2,676,359	\$2,614,690
Applications	<u>\$2,851,849</u>	<u>\$2,851,849</u>	<u>\$2,856,036</u>
Appropriation To (From) Fund Balance	(\$175,490)	(\$175,490)	(\$241,346)
FUND BALANCE - October 1	\$1,022,275	\$1,378,576	\$1,203,086
Appropriation TO (FROM) Fund Balance	<u>(\$175,490)</u>	<u>(\$175,490)</u>	<u>(\$241,346)</u>
FUND BALANCE - September 30	<u><u>\$846,785</u></u>	<u><u>\$1,203,086</u></u>	<u><u>\$961,740</u></u>
INFRASTRUCTURE SURTAX FUND			
Sources	\$2,661,786	\$2,608,473	\$7,980,035
Applications	<u>\$4,419,000</u>	<u>\$1,470,943</u>	<u>\$4,012,000</u>
Appropriation To (From) Fund Balance	(\$1,757,214)	\$1,137,530	\$3,968,035
FUND BALANCE - October 1	\$5,480,080	\$6,842,505	\$7,980,035
Appropriation TO (FROM) Fund Balance	<u>(\$1,757,214)</u>	<u>\$1,137,530</u>	<u>\$3,968,035</u>
FUND BALANCE - September 30	<u><u>\$3,722,866</u></u>	<u><u>\$7,980,035</u></u>	<u><u>\$11,948,070</u></u>
TLBD DEBT SERVICE FUND (Phase I)			
Sources	\$139,655	\$139,655	\$140,655
Applications	<u>\$139,605</u>	<u>\$175,605</u>	<u>\$180,192</u>
Appropriation To (From) Fund Balance	\$50	(\$35,950)	(\$39,537)
FUND BALANCE - October 1	\$72,891	\$111,258	\$75,308
Appropriation TO (FROM) Fund Balance	<u>\$50</u>	<u>(\$35,950)</u>	<u>(\$39,537)</u>
FUND BALANCE - September 30	<u><u>\$72,941</u></u>	<u><u>\$75,308</u></u>	<u><u>\$35,771</u></u>
OTHER GOVERNMENTAL FUNDS - NON-MAJOR FUNDS in the aggregate			
Sources	\$6,982,385	\$4,447,790	\$419,079
Applications	<u>\$10,578,553</u>	<u>\$5,329,412</u>	<u>\$9,657,799</u>
Appropriation To (From) Fund Balance	(\$3,596,168)	(\$881,622)	(\$9,238,720)
FUND BALANCE - October 1	\$10,347,491	\$14,015,066	\$13,133,444
Appropriation TO (FROM) Fund Balance	<u>(\$3,596,168)</u>	<u>(\$881,622)</u>	<u>(\$9,238,720)</u>
FUND BALANCE - September 30	<u><u>\$6,751,323</u></u>	<u><u>\$13,133,444</u></u>	<u><u>\$3,894,724</u></u>

CITY OF WINTER SPRINGS
Fiscal Year 2019-2020 Budget

PROJECTED CHANGES IN FUND EQUITY

	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
ALL ENTERPRISE FUNDS			
Sources	\$15,443,696	\$15,986,478	\$12,901,215
Applications (includes capital, principal reduction, if applicable)	<u>\$15,326,265</u>	<u>\$15,462,343</u>	<u>\$15,662,247</u>
Appropriation TO (FROM) Fund Equity	\$117,431	\$524,135	(\$2,761,032)
Net Assets <u>less</u> Net Capital (less Renewal/Replacement, Restricted)			
FUND EQUITY ¹ - October 1	\$12,526,550	\$15,217,456	\$15,741,591
Appropriation TO (FROM) Fund Equity	<u>\$117,431</u>	<u>\$524,135</u>	<u>(\$2,761,032)</u>
FUND EQUITY¹ - September 30	<u><u>\$12,643,981</u></u>	<u><u>\$15,741,591</u></u>	<u><u>\$12,980,559</u></u>
WATER & SEWER (Utility & Svc Avail)			
Sources	\$10,450,300	\$10,847,300	\$10,836,200
Applications (includes capital, principal reduction, if applicable)	<u>\$11,265,623</u>	<u>\$11,265,623</u>	<u>\$12,962,004</u>
Appropriation TO (FROM) Fund Equity	(\$815,323)	(\$418,323)	(\$2,125,804)
Net Assets <u>less</u> Net Capital (less Renewal/Replacement, Restricted)			
FUND EQUITY ¹ - October 1	\$8,866,741	\$11,668,163	\$11,249,840
Appropriation TO (FROM) Fund Equity	<u>(\$815,323)</u>	<u>(\$418,323)</u>	<u>(\$2,125,804)</u>
FUND EQUITY¹ - September 30	<u><u>\$8,051,418</u></u>	<u><u>\$11,249,840</u></u>	<u><u>\$9,124,036</u></u>
DEVELOPMENT SERVICES			
Sources	\$2,043,500	\$2,043,500	\$903,915
Applications (includes capital, principal reduction, if applicable)	<u>\$1,036,464</u>	<u>\$1,036,464</u>	<u>\$1,303,839</u>
Appropriation TO (FROM) Fund Equity	\$1,007,036	\$1,007,036	(\$399,924)
Net Assets <u>less</u> Net Capital			
FUND EQUITY ¹ - October 1	\$3,155,648	\$2,783,242	\$3,790,278
Appropriation TO (FROM) Fund Equity	<u>\$1,007,036</u>	<u>\$1,007,036</u>	<u>(\$399,924)</u>
FUND EQUITY¹ - September 30	<u><u>\$4,162,684</u></u>	<u><u>\$3,790,278</u></u>	<u><u>\$3,390,354</u></u>
STORMWATER			
Sources	\$2,949,896	\$3,095,678	\$1,161,100
Applications (includes capital, principal reduction)	<u>\$3,024,178</u>	<u>\$3,160,256</u>	<u>\$1,396,404</u>
Appropriation TO (FROM) Fund Equity	(\$74,282)	(\$64,578)	(\$235,304)
Net Assets <u>less</u> Net Capital			
FUND EQUITY ¹ - October 1	\$504,161	\$766,051	\$701,473
Appropriation TO (FROM) Fund Equity	<u>(\$74,282)</u>	<u>(\$64,578)</u>	<u>(\$235,304)</u>
FUND EQUITY¹ - September 30	<u><u>\$429,879</u></u>	<u><u>\$701,473</u></u>	<u><u>\$466,169</u></u>

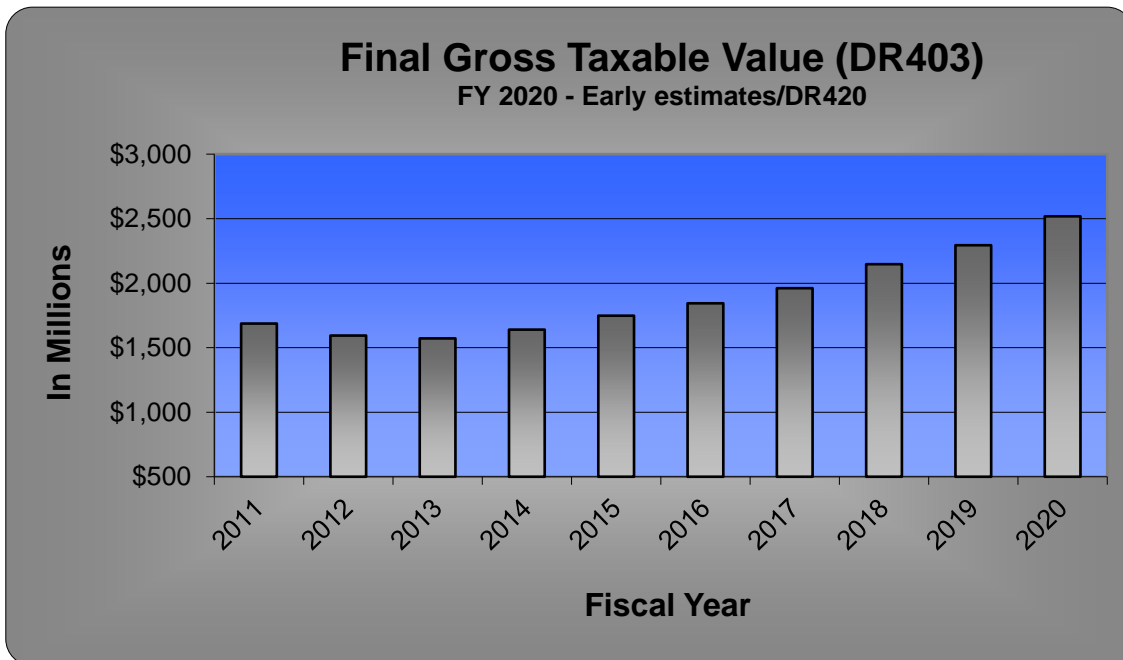
¹ For the Enterprise Funds, the budgeted fund equity excludes net capital and that portion of fund balance that is restricted, therefore, it will not tie to CAFR fund equity balances.

REVENUES -- The following revenue sources represent at least 75% of the total revenues of the General Fund.

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 30% 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-403) for the last ten fiscal years. Please note that the valuation identified for fiscal year 2020 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-403	Percentage Incr (Decr)
2011	2010	\$1,687,434,206	(6.8%)
2012	2011	\$1,593,864,153	(5.5%)
2013	2012	\$1,572,300,619	(1.4%)
2014	2013	\$1,639,667,121	4.3%
2015	2014	\$1,748,258,752	6.6%
2016	2015	\$1,843,713,578	5.5%
2017	2016	\$1,961,341,503	6.4%
2018	2017	\$2,147,274,968	9.5%
2019	2018	\$2,293,968,241	6.8%
DR-420			
2020	2019	\$2,517,669,920	9.8%



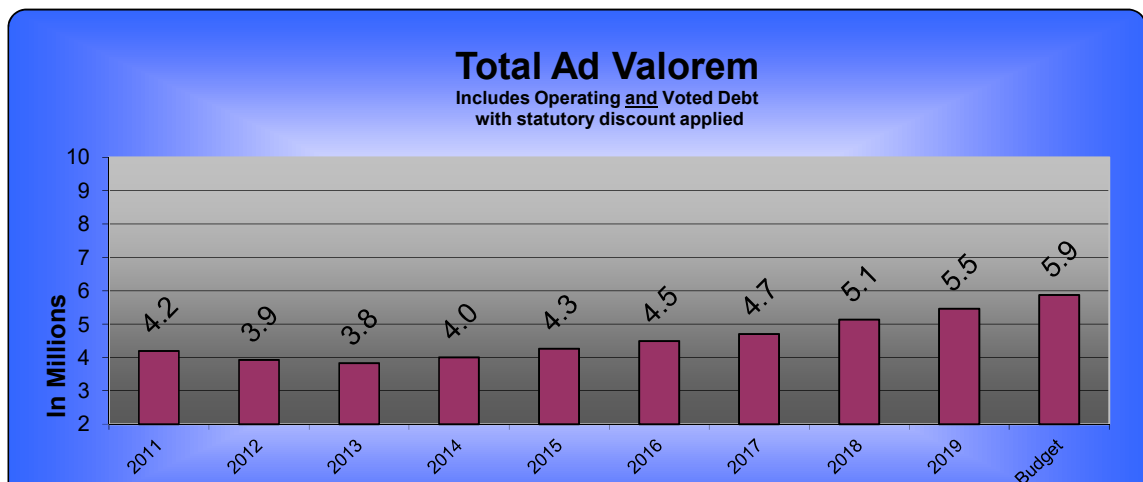
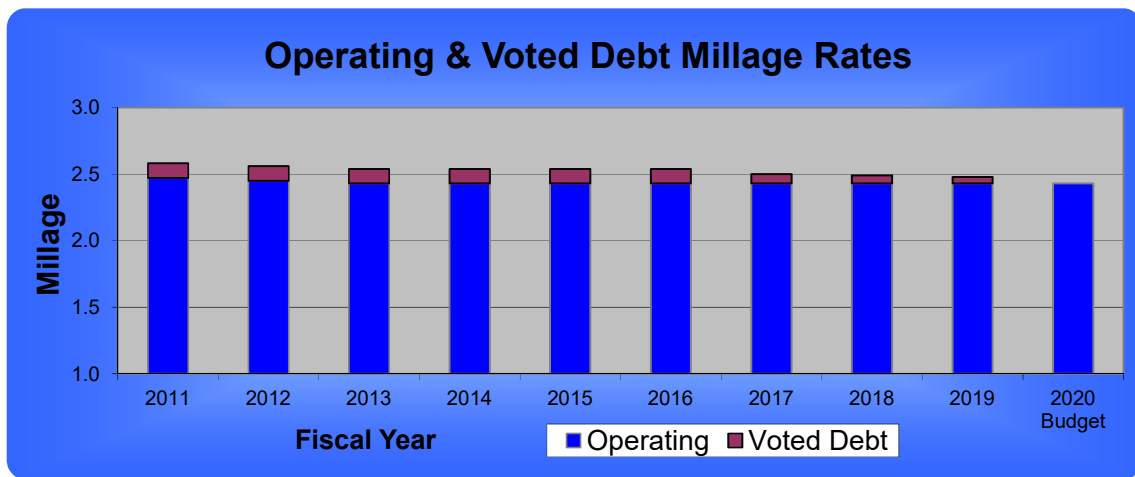
Ad Valorem Taxes (cont'd)

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.

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

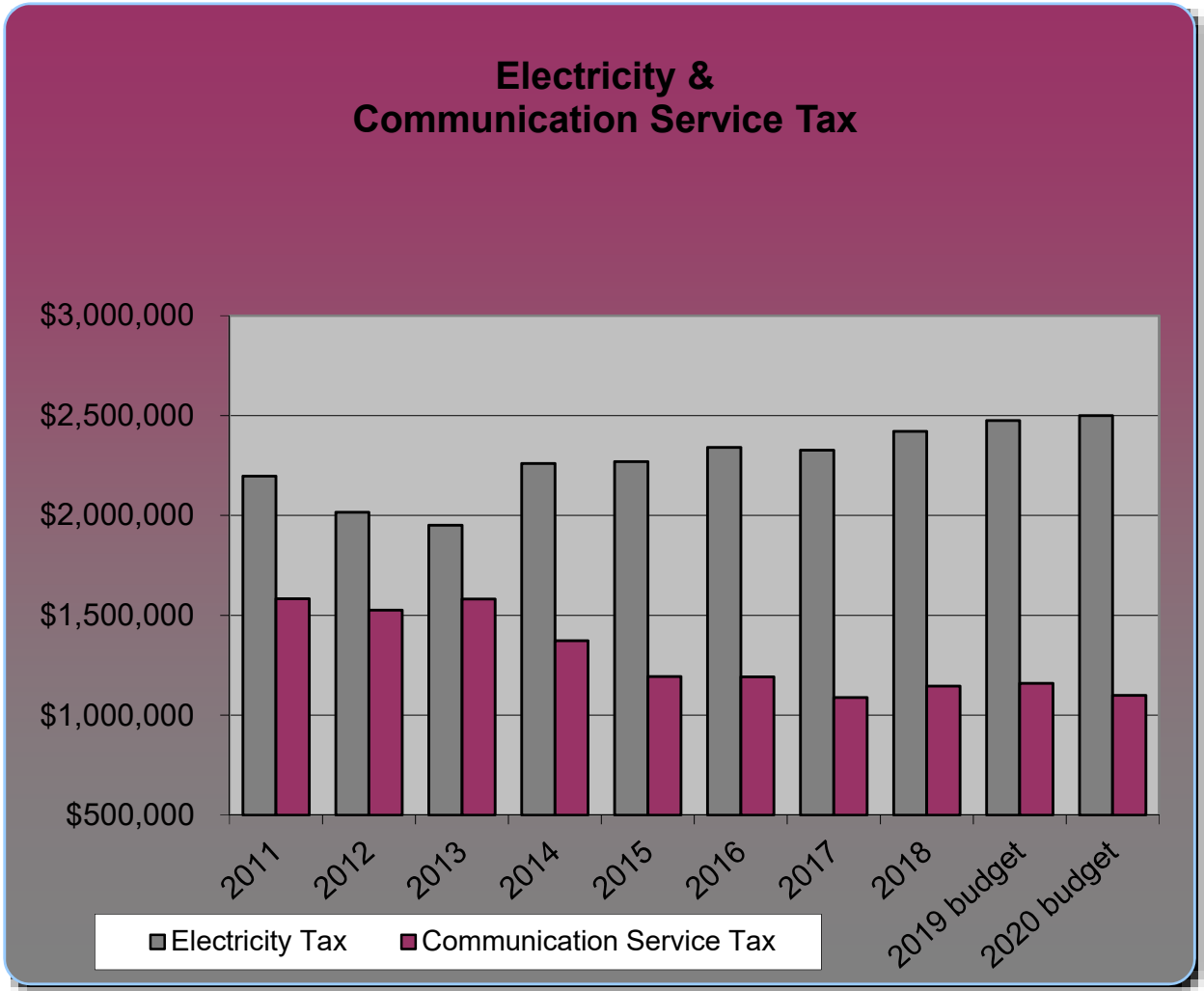
Fiscal Year	Tax Year	Millage Rate		Total Millage
		Operating	Voted Debt	
2010	2009	2.4714	0.1100	2.5814
2011	2010	2.4714	0.1100	2.5814
2012	2011	2.4500	0.1100	2.5600
2013	2012	2.4300	0.1100	2.5400
2014	2013	2.4300	0.1100	2.5400
2015	2014	2.4300	0.1100	2.5400
2016	2015	2.4300	0.1100	2.5400
2017	2016	2.4300	0.0700	2.5000
2018	2017	2.4300	0.0600	2.4900
2019	2018	2.4300	0.0500	2.4800
2020	2019	2.4300	0.0000	2.4300



Electricity and Communication Services Tax

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

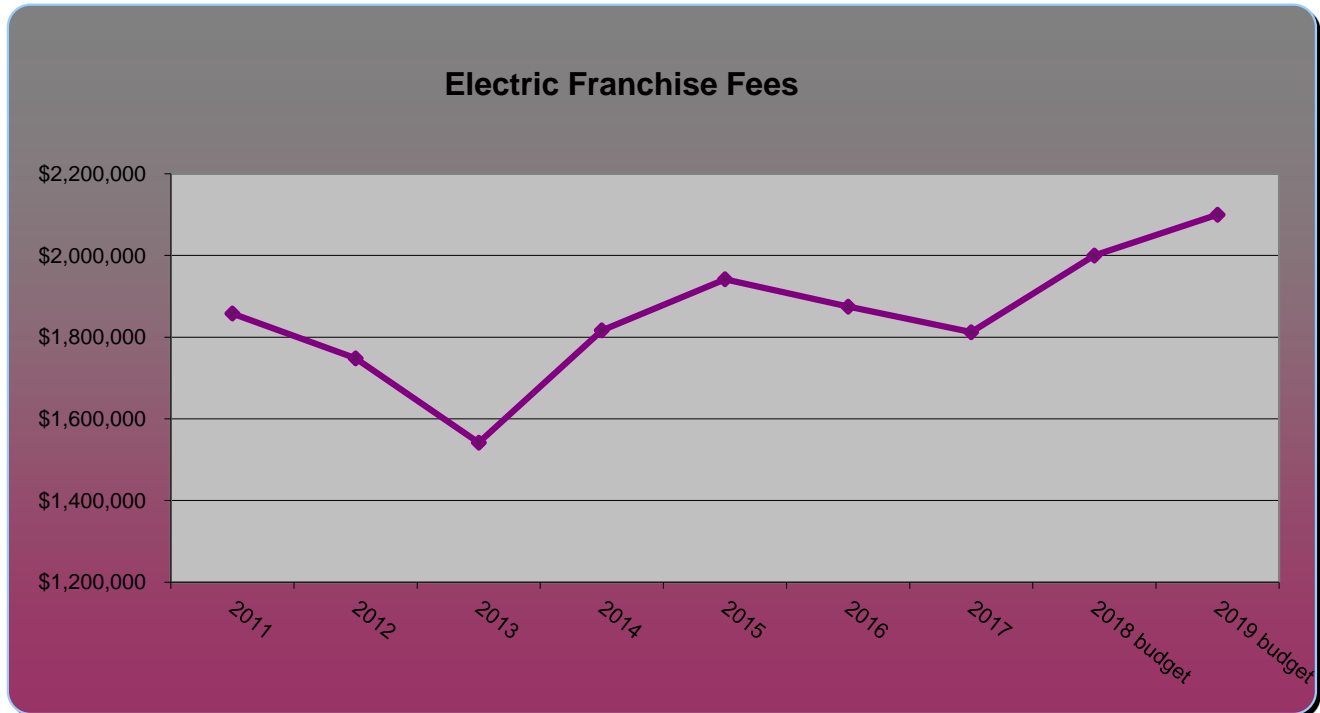
The following chart reflects eight years of historical data for the major revenue sources as well as estimates for our current fiscal year and proposed budget. These revenue streams flow through the General Fund and are obligated to pay the annual debt service for two debt service instruments. The electric utility and communication service tax revenues represent 13% and 6% of the budgeted revenues, respectively.



Electric Franchise Fees

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

Electric franchise fee revenue from Duke Energy goes directly to the General Fund and is utilized for the annual debt service requirements via transfers to the debt service fund. The following chart reflects historical data for this revenue source. The current and upcoming fiscal year projections are based on a weighted-average trend analysis. Electric Franchise Fee revenues represent 11% of the General Fund budgeted FY2020 revenues.



Inter-fund Transfers-In

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

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

Fund	Amount	Reason for Transfer
General Fund (#001)	\$817,900	From Water & Sewer - central services cost allocation
General Fund (#001)	\$206,950	From Development Services - central services cost allocation
General Fund (#001)	\$627,389	From Water & Sewer - cost allocation for the Utility Billing division of the Finance department
1999 Debt Service Fund (#202)	\$1,290,000	From the General Fund for debt service requirements related to the series 2011 BB&T note
Public Facilities C.P. Fund (#303)	\$3,000,000	From Infrastructure Surtax Fund for construction costs related to Torcaso Park field house
1999 Construction C.P. Fund (#301)	\$212,000	From Infrastructure Surtax Fund for construction costs related to potential amphitheater project

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

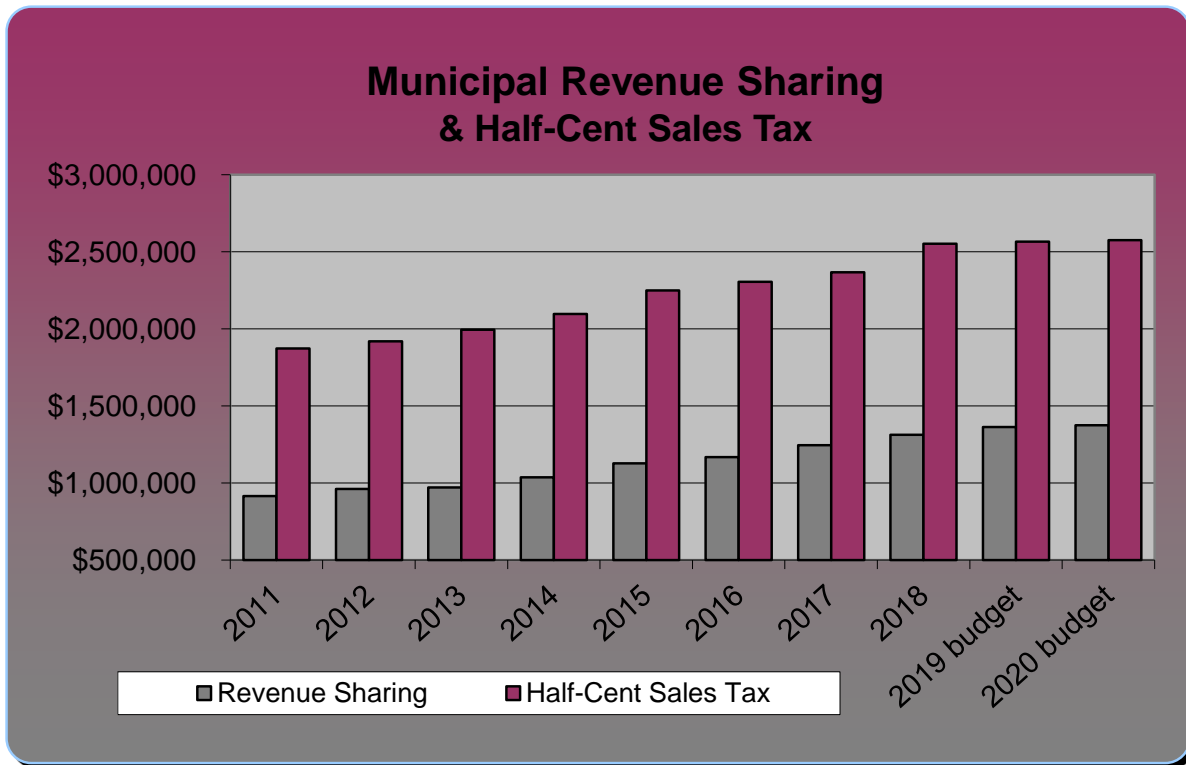
[Sections 206.605(1), 206.879(1), 212.20(6), and 218.20-.26, Florida Statutes]

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 2020, it is expected that this revenue will contribute approximately 7% 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 2020, it is expected that this revenue will contribute approximately 13% of total General Fund revenues.



Intergovernmental Revenues (cont'd)

Local Discretionary Sales Surtax

[Sections 212.054-.055, Florida Statutes]

There are seven types of local discretionary sales surtaxes currently authorized for county and municipal government revenue sources. The infrastructure surtax is also referred to as local option sales taxes. There have been three generations of infrastructure surtax. The first generation was a 1% surtax which became effective in Seminole County on October 1, 1991 and expired on September 30, 2001; the second generation became effective on January 1, 2002 and expired on December 31, 2011.

A third generation of this 1% sales surtax was approved by voters in May 2014 and became effective on January 1, 2015 and will expire December 31, 2024. The revenue and expenditure budget relative to the third generation infrastructure surtax will be accounted for in the Infrastructure Surtax Fund [previously identified as the Road Improvements Fund (#121)] and will primarily be utilized for transportation-related projects such as roadway improvements, safety and capacity improvements, sidewalks, resurfacing, bridge replacements and repairs, pipe relining, etc..

Charges for Services

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

The Water and Sewer Utility Fund and the Stormwater Funds are enterprise funds with a customer base of approximately 13,850 whose primary revenue streams consist of charges for service. The Solid Waste fund is a special revenue fund established to account for fees for solid waste and recycling services performed by contract vendors for the benefit of approximately 11,800 customers. The City retained a consultant to review the adequacy of all utility rates, fees and charges for the operation, maintenance, replacement and debt service of the water and wastewater systems. Rate increases (with CPI adj) were warranted, approved and implemented with the billing cycles in October 2009. The following chart indicates two 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		
	2018	2019	2020*	2018	2019	2020*	2018	2019	2020*	2018	2019	2020*
Base facility charge	\$5.86	\$6.03	\$6.13	\$4.43	\$4.56	\$4.64	N/A	N/A	N/A	\$11.51	\$11.84	\$12.05
Consumption rates per 1000 gallons:												
0 - 5,000	\$1.36	\$1.39	\$1.41	\$0.81	\$0.83	\$0.84	\$1.98	\$2.04	\$2.07	\$4.50	\$4.63	\$4.71
5,000 - 10,000	\$1.36	\$1.40	\$1.42	\$1.00	\$1.03	\$1.04	\$2.62	\$2.70	\$2.74	\$4.50	\$4.63	\$4.71
10,001 to 15,000	\$1.98	\$2.04	\$2.07	\$1.39	\$1.43	\$1.45	\$3.23	\$3.32	\$3.37	N/A	N/A	N/A
15,001 - 20,000	\$2.62	\$2.70	\$2.74	\$1.57	\$1.61	\$1.63	\$4.25	\$4.38	\$4.45	N/A	N/A	N/A
20,001 - 25,000	\$3.23	\$3.32	\$3.37	\$2.30	\$2.36	\$2.40	\$5.88	\$6.05	\$6.15	N/A	N/A	N/A
25,001 - 30,000	\$4.25	\$4.38	\$4.45	\$2.30	\$2.36	\$2.40	\$5.88	\$6.05	\$6.15	N/A	N/A	N/A
30,001 and over	\$5.88	\$6.04	\$6.14	\$2.30	\$2.36	\$2.40	\$5.88	\$6.05	\$6.15	N/A	N/A	N/A

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

* 2020 rates reflect a 1.8% CPI increase

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

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

Additional cart rate - \$10.55/month

Organization-Wide Personnel Summary Budgeted Positions by Fund/Department

GENERAL FUND

Department	2017-2018			2018-2019			2019-2020 Proposed		
	FTEs			FTEs			FTEs		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
Executive	5	0.50	5.50	5	0.00	5.00	5	0.00	5.00
Finance/Admin Services	11	4.63	15.63	14	6.05	20.05	14	5.80	19.80
Information Services	6	0.00	6.00	4	0.00	4.00	5	0.00	5.00
Public Works	16	0.00	16.00	15	0.00	15.00	15	0.00	15.00
Community Development	5	0.00	5.00	4	0.00	4.00	7	0.00	7.00
Police - Sworn	65	0.00	65.00	55	0.00	55.00	55	0.00	55.00
Police - Other	13	3.07	16.07	15	0.50	15.50	15	0.50	15.50
Parks & Recreation	12	8.84	20.84	11	9.79	20.79	11	9.79	20.79
TOTAL	133	17.04	150.04	123	16.34	139.34	127	16.09	143.09

ENTERPRISE FUNDS

Fund	2017-2018			2018-2019			2019-2020 Proposed		
	FTEs			FTEs			FTEs		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
Water and Sewer	37	1.45	38.45	38	0.73	38.73	38	0.00	38.00
Stormwater	9	0.00	9.00	8	0.00	8.00	9	0.00	9.00
Development Services	2	1.46	3.46	3	0.73	3.73	3	2.19	5.19
TOTAL	48	2.91	50.91	49	1.46	50.46	50	2.19	52.19

ORGANIZATION-WIDE

	2017-2018			2018-2019			2019-2020 Proposed		
	FTEs			FTEs			FTEs		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
TOTAL	181	19.95	200.95	172	17.80	189.80	177	18.28	195.28

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

CITY OF WINTER SPRINGS
Fiscal Year 2019-2020 Budget

PERSONNEL
by Fund/Dep't/Division

		2017-2018		2018-2019		2019-2020	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
GENERAL FUND							
Executive							
1200	City Manager	2		2		2	
1210	City Clerk	3	0.50	3		3	
Departmental Total		5	0.50	5	0.00	5	0.00
Finance/Admin Services							
1300	General	6	0.25	9	0.25	9	
1310	Human Resources	2		2		1	
1360	Utility Billing	3	4.38	3	5.80	4	5.80
Departmental Total		11	4.63	14	6.05	14	5.80
Information Services							
1600	General	6		4		5	
Departmental Total		6	0.00	4	0.00	5	0.00
Public Works							
4100	Administration	2		2		1	
4110	Roads and ROW Maint	10		9		9	
1930	Facilities Maintenance	1		1		2	
1940	Fleet Maintenance	3		3		3	
Departmental Total		16	0.00	15	0.00	15	0.00
Community Development							
1500	Administration	2		1		1	
1510	Planning	1		1		2	
1520	Urban Beautification	2		2		4	
Departmental Total		5	0.00	4	0.00	7	0.00
Police							
2100	Office of the Chief - Sworn	65		55		55	
2100	Other Civilian	5	2.00	6		6	
2140	Support Services - Dispatch	8	1.07	9	0.50	9	0.50
Departmental Total		78	3.07	70	0.50	70	0.50
Parks & Recreation							
7200	Administration	2		1		1	
7210	Athletics	1	5.19				
7230	Parks & Grounds	6	1.46	7	7.60	6	7.60
7240	Programs	1		1	0.73	2	
7250	Seniors	2	2.19	2	1.46	2	2.19
Departmental Total		12	8.84	11	9.79	11	9.79
General Fund Total		133	17.04	123	16.34	127	16.09
WATER & SEWER							
3600	Operating	37	1.45	38	0.73	38	0.00
STORMWATER							
3800	Operating	7		6		6	
3810	Engineering	2		2		3	
Stormwater Total		9	0.00	8	0.00	9	0.00
DEVELOPMENT SERVICES							
2400	Plans and Inspections	2	1.46	3	0.73	3	2.19
ORGANIZATION-WIDE TOTALS		181	19.95	172	17.80	177	18.28
		200.95		189.80		195.28	

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.

Organization-Wide Debt Service Requirements

Exclusive of internal loan to the Tuscawilla III Assessment District

(detail on successive pages)

Year Ending 9/30	Principal	Interest	Total
2020	\$6,663,150	\$10,902,461	\$17,565,611
2021	\$1,369,017	\$1,064,837	\$2,433,855
2022	\$992,827	\$1,465,572	\$2,458,399
2023	\$929,356	\$1,491,946	\$2,421,302
2024	\$902,119	\$1,516,512	\$2,418,631
2025	\$877,689	\$1,539,302	\$2,416,991
2026	\$855,012	\$1,560,385	\$2,415,396
2027	\$834,013	\$1,577,867	\$2,411,880
2028	\$816,588	\$1,593,899	\$2,410,487
2029	\$800,586	\$1,608,558	\$2,409,144
2030	\$785,934	\$67,596	\$853,530
2031	\$1,957,874	\$19,953	\$1,977,827
2032	\$417,056	\$14,726	\$431,782
2033	\$365,483	\$10,188	\$375,670
2034	\$311,637	\$7,952	\$319,589
2035	\$313,885	\$5,700	\$319,585
2036	\$316,149	\$3,432	\$319,581
2037	\$318,430	\$1,147	\$319,577
	\$19,826,803	\$24,452,035	\$44,278,838

	Fund #202 Improvement Refunding Revenue Bonds ¹ Series 1999 US Bank		Fund #261 TLBD Special Assessment Revenue Note ² Series 2011 BB&T \$1,765,000		Fund #162 Tuscawillia III Assessment District ³ INTERNAL Loan \$63,720	
Year Ending	Principal	Interest	Principal	Interest	Principal	Interest
9/30						
2020	\$417,881	\$857,119	\$97,062	\$38,248	\$2,860	\$1,350
2021	\$393,797	\$881,204	\$95,604	\$35,117	\$2,941	\$1,270
2022	\$371,765	\$903,236	\$99,099	\$31,953	\$3,023	\$1,188
2023	\$350,893	\$924,107	\$102,332	\$28,680	\$3,107	\$1,103
2024	\$331,130	\$943,870	\$105,408	\$25,304	\$3,194	\$1,016
2025	\$312,413	\$962,587	\$113,321	\$21,750	\$3,284	\$926
2026	\$295,456	\$979,544	\$115,967	\$18,024	\$3,376	\$835
2027	\$278,677	\$996,323	\$118,435	\$14,215	\$3,470	\$740
2028	\$263,517	\$1,011,483	\$120,722	\$10,329	\$3,568	\$643
2029	\$248,485	\$1,026,515	\$127,821	\$6,290	\$3,668	\$543
2030	\$234,957	\$1,040,043	\$129,625	\$2,106	\$3,770	\$440
2031					\$3,876	\$335
2032					\$3,984	\$226
2033					\$4,096	\$115
	<u>\$3,498,971</u>	<u>\$10,526,030</u>	<u>\$1,225,396</u>	<u>\$232,016</u>	<u>\$48,217</u>	<u>\$10,730</u>

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

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

³ This note is a 20-year variable rate note (indexed to the 5-year US Treasury) funded by the City of Winter Springs and is secured by a special assessment district levy (Tuscawillia III Capital) for the purpose of a capital wall project in a residential vicinity within the Tuscawillia community.

CITY OF WINTER SPRINGS
Fiscal Year 2019-2020 Budget

DEBT SERVICE REQUIREMENTS
Water and Sewer Fund

Fund #410 Water & Sewer Capital Appreciation / Serial Bonds Series 2000 US Bank	Fund #410 Water & Sewer Refunding Revenue Note Series 2018 Florida Community Bank	Fund #410 Water & Sewer Refunding Revenue Note ¹ Series 2016 Fifth Third	Fund #410 State Revolving Loan ² Series 2013 \$1,794,923	Fund #410 State Revolving Loan ³ Series 2017 \$5,982,108	TOTAL WATER & SEWER ⁴
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Year Ending 9/30	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	TOTAL
2020			\$30,000	\$52,085	\$1,548,000	\$20,857	\$78,976	\$33,637	\$281,807	\$37,836	\$1,938,783	\$144,415	\$2,083,198
2021		\$942,502	\$31,000	\$51,233	\$973,000	\$3,899	\$81,178	\$31,404	\$283,839	\$35,800	\$1,369,017	\$1,064,837	\$2,433,855
2022	\$397,498	\$1,352,363	\$32,000	\$50,353	\$194,000		\$83,442	\$29,108	\$285,887	\$33,749	\$992,827	\$1,465,572	\$2,458,399
2023	\$522,637	\$1,384,069	\$33,000	\$49,445			\$85,770	\$26,749	\$287,949	\$31,683	\$929,356	\$1,491,946	\$2,421,302
2024	\$490,931	\$1,414,050	\$33,000	\$48,537			\$88,162	\$24,323	\$290,026	\$29,602	\$902,119	\$1,516,512	\$2,418,631
2025	\$460,950	\$1,442,363	\$34,000	\$47,603			\$90,621	\$21,830	\$292,118	\$27,507	\$877,689	\$1,539,302	\$2,416,991
2026	\$432,638	\$1,469,081	\$35,000	\$46,640			\$93,149	\$19,268	\$294,225	\$25,396	\$855,012	\$1,560,385	\$2,415,396
2027	\$405,919	\$1,492,313	\$36,000	\$45,650			\$95,747	\$16,634	\$296,347	\$23,270	\$834,013	\$1,577,867	\$2,411,880
2028	\$382,687	\$1,514,212	\$37,000	\$44,633			\$98,417	\$13,926	\$298,484	\$21,128	\$816,588	\$1,593,899	\$2,410,487
2029	\$360,787	\$1,534,856	\$38,000	\$43,588			\$101,162	\$11,143	\$300,637	\$18,972	\$800,586	\$1,608,558	\$2,409,144
2030	\$340,144		\$39,000	\$42,515			\$103,984	\$8,282	\$302,806	\$16,799	\$785,934	\$67,596	\$853,530
2031			\$1,546,000				\$106,884	\$5,342	\$304,990	\$14,611	\$1,957,874	\$19,953	\$1,977,827
2032							\$109,866	\$2,319	\$307,190	\$12,407	\$417,056	\$14,726	\$431,782
2033							\$56,077	\$0	\$309,406	\$10,188	\$365,483	\$10,188	\$375,670
2034									\$311,637	\$7,952	\$311,637	\$7,952	\$319,589
2035									\$313,885	\$5,700	\$313,885	\$5,700	\$319,585
2036									\$316,149	\$3,432	\$316,149	\$3,432	\$319,581
2037									\$318,430	\$1,147	\$318,430	\$1,147	\$319,577
	\$3,794,191	\$12,545,809	\$1,924,000	\$522,280	\$2,715,000	\$24,756	\$1,273,435	\$243,965	\$5,395,810	\$357,179	\$15,102,436	\$13,693,989	\$28,796,425

- 1 In fiscal year 2016, current refunding opportunities arose to refinance Water & Sewer Note Series 2011 A (SunTrust), B (BB&T) and C (BB&T) with a commercial note from Fifth Third Bank, Water & Sewer Note Series 2016, with an interest rate of 1.34% maturing October 2021. Principal & interest are paid semi-annually, resulting in a NPV cost reduction of \$186,730.
- 2 This is a State Revolving Loan granted by the State of Florida and funded by the Federal EPA, with a 20-year amortization and a 2.77% fixed rate of interest over the entire life of the loan. This financing was used for the construction and expansion of the reclaimed water system.
- 3 State Revolving Loan granted by the State of Florida has a 20-year amortization and a 0.72% fixed rate of interest over the entire life of the loan. This financing will be used for water quality improvements.
- 4 A look at the total debt service 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.

GENERAL FUND

<u>Community Development - Streetlighting</u>	
Machinery & Equipment - Vehicles - F-550 with dump body	\$50,000
<u>Police - Office of the Chief</u>	
CIP - Fire sprinkler system - PD Headquarters	\$25,000
<u>Police - Criminal Investigations</u>	
Machinery & Equipment - Replacement SWAT ballistic vest panels	\$1,600
<u>Police - Operations</u>	
Machinery & Equipment - Ballistic shields - patrol (5)	\$5,575
<u>Parks & Recreation - Parks and Grounds</u>	
Infrastructure - CWP / Cross Seminole Trail fence	\$36,300
Machinery & Equipment - Reel mower	\$49,000
Machinery & Equipment - Replace Senior Center A/C heat kit (unit #3)	\$8,000
Machinery & Equipment - Swimsuit dryers for therapy pool	\$4,000
CIP - Concrete, brickwork, bandscape renovations at Trotwood Park	\$100,000
CIP - Restrooms (Torcaso / Sunshine / CWP)	\$36,000
CIP - Splash pad renovations at Torcaso and Trotwood	\$30,000
	<hr/>
	\$263,300
<u>Parks & Recreation - Senior Center</u>	
CIP - Senior Center - Restroom - front interior	\$16,000
CIP - Therapy pool - locker room tile	\$12,600
	<hr/>
	\$28,600
Total General Fund - Capital Outlay	<u><u>\$374,075</u></u>

OTHER GOVERNMENTAL FUNDS

<u>Transportation Improvement Fund #120</u>	
Machinery & Equipment - Asphalt hot box	\$35,000
Machinery & Equipment - Fuel injector cleaner	\$1,500
Machinery & Equipment - Tire machine	\$15,000
CIP - Sidewalks	\$100,000
CIP - Street resurfacing	\$500,000
	\$651,500
<u>Road Improvement Fund #121</u>	
3rd Gen: CIP - Bridge infrastructure	\$275,000
3rd Gen: CIP - Resurfacing	\$500,000
	\$775,000
<u>Transportation Impact Fee Fund #150</u>	
CIP - Integra/434 traffic signal	\$350,000
CIP - MBB traffic signal	\$500,000
	\$850,000
<u>Parks Impact Fee Fund #153</u>	
CIP - CWP Trailhead and parking lot paving	\$50,000
CIP - Torcaso pavilion and parking lot	\$350,000
	\$400,000
<u>TLBD I Capital/DS #261</u>	
CIP - Pond rejuvenation	\$25,000
CIP - Lightning Protection	\$15,000
	\$40,000
<u>1999 Construction Fund #301</u>	
CIP - Amphitheater	\$950,000
<u>Perk Up Parks Capital Project Fund #303</u>	
CIP - Phase 2 - Pier at Trotwood Park	\$250,000
CIP - City-wide park signage	\$150,000
CIP - Fieldhouse/Gym at Torcaso Park	\$3,500,000
	\$3,900,000
<u>Excellence in Customer Service Initiative C.P. Fund #305</u>	
CIP - City facility upgrades (TBD)	\$100,000
Total Other Governmental Funds - Capital Outlay	<u><u>\$7,666,500</u></u>

ENTERPRISE FUNDS

Water & Sewer - Operating #410-3600

Machinery & Equipment - 3" centrifugal pump	\$1,400
Machinery & Equipment - 3" mudhog pump	\$1,600
Machinery & Equipment - Booster pump @ CWP irrigation	\$17,000
Machinery & Equipment - Jumping jack clamp	\$2,800
Machinery & Equipment - Flow meters (2)	\$40,000
Machinery & Equipment - Spectrophotometer	\$4,600
Machinery & Equipment - Pump (7)	\$28,000
Machinery & Equipment - Controller	\$2,640
Machinery & Equipment - Ice makers (2)	\$5,600
M&E Vehicles - Ford F450	\$43,500
M&E Vehicles - Crane outrigger	\$42,000
M&E Data Processing - Tablets (3)	\$6,000
CIP - Bypass pumps (4)	\$320,000
CIP - Emergency plant upgrades	\$2,783,800
CIP - Sewer pipe relining	\$250,000
	<hr/>
	\$3,548,940

Stormwater - Operating #411-3800

Machinery & Equipment - Storm drain expansion plug	\$5,000
Machinery & Equipment - Storm line locator system for metal pipes	\$2,500
Machinery & Equipment - Electronic locator system for lateral camera	\$25,500
CIP - N. Tuskawilla outfall replacement	\$75,000
CIP - Repair of outfall - future trail	\$50,000
CIP - Curb inlet replacements	\$25,000
CIP - Pipe relining	\$65,000
	<hr/>
	\$248,000

Development Services - Plans & Inspections #420-2400

Machinery & Equipment - Vehicles - Ford F150	\$26,000
CIP - Counter enhancements	\$20,000
CIP - Lobby kiosk	\$25,000
Intangibles - DocuSign	\$25,000
Intangibles - GIS software	\$15,000
Intangibles - Web-text smart notifications	\$26,000
	<hr/>
	\$137,000

Total Enterprise Funds - Capital Outlay

\$3,933,940

TOTAL CAPITAL OUTLAY - ALL FUNDS

\$11,974,515

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FINANCIAL
and
ORGANIZATIONAL STRUCTURE

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MAYOR

Charles Lacey

COMMISSIONERS

Seat One – *Jean Hovey*

Seat Two – *Kevin Cannon*
(Deputy Mayor)

Seat Three – *Ted Johnson*

Seat Four – *TiAnna Hale*

Seat Five – *Geoff Kendrick*

CITY MANAGER

Shawn Boyle

CITY ATTORNEY

Anthony A. Garganese

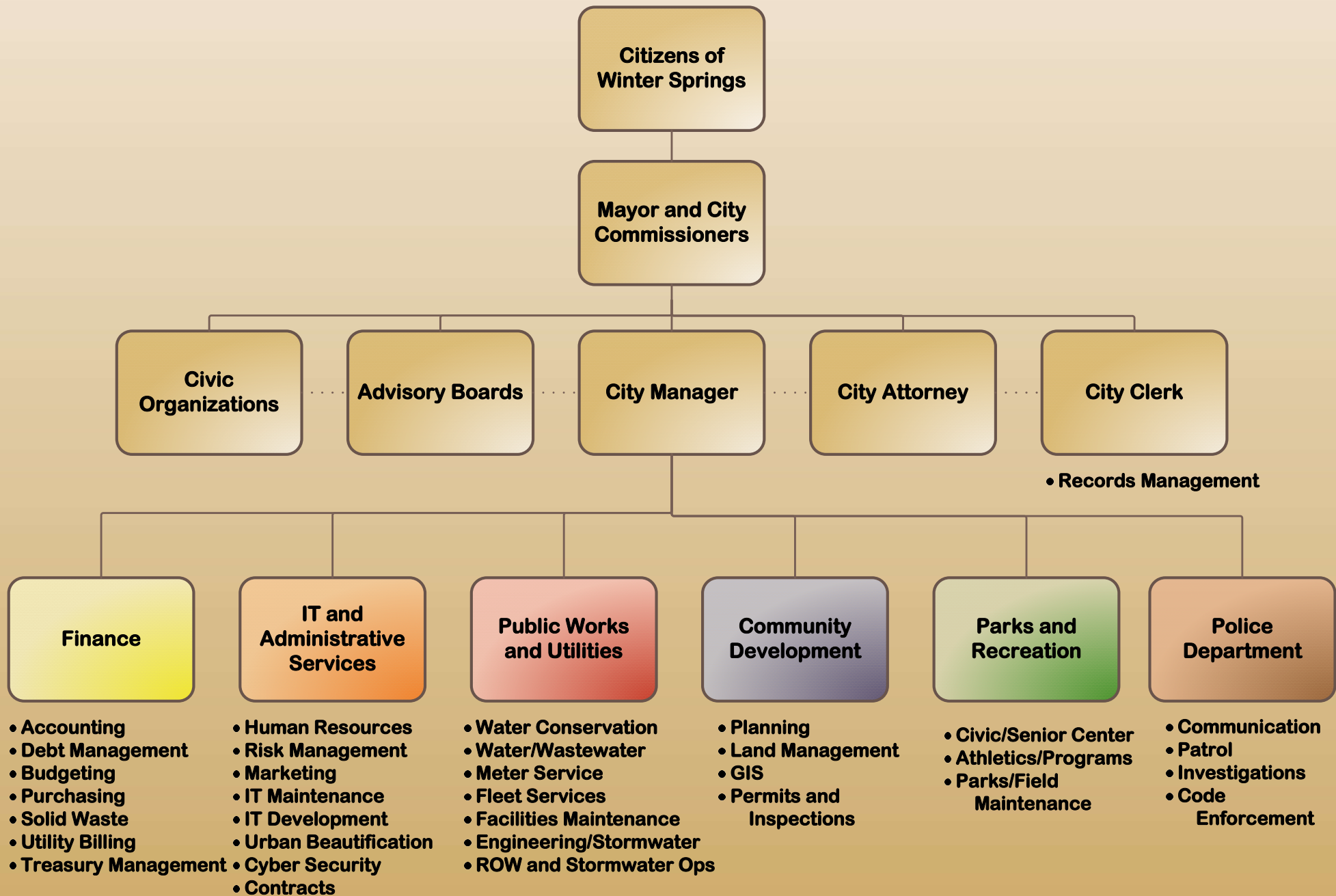
CITY CLERK

Andrea Lorenzo-Luaces

DEPARTMENT DIRECTORS

Community Development
Finance Director
IT/Administrative Services
Parks and Recreation
Police
Public Works/Utility

Christopher Schmidt
Kelly Balagia
Casey Howard
Chris Caldwell
Chris Deisler
Lena Rivera



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, 2018 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

(#101) Police Education Fund

non-major/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.

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

non-major/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.

(#120) Transportation Improvement Fund

non-major/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.

(#130) 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.

(#140) Arbor Fund

non-major/modified accrual basis

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

(#121) Infrastructure Surtax Fund

Previously Road Improvement Fund

MAJOR/modified accrual basis

This fund is used to account for collected one-cent sales tax revenues to be primarily used for transportation-related infrastructure improvements and other capital projects.

(#150) Transportation Impact Fee Fund

non-major/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.

*(#150) Police Impact Fee Fund
non-major/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.

*(#152) Fire Impact Fee Fund
non-major/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.

*(#153) Park Impact Fee Fund
non-major/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) TLBD Maintenance Fund
non-major/modified accrual basis*

This fund 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 #160.

*(#161) Oak Forest Maintenance Fund
non-major/modified accrual basis*

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

*(#162) Tusawilla Phase III Maintenance/Debt Service Fund
non-major/modified accrual basis*

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

Debt Service Funds

*(#202) 1999/2011 Debt Service Fund
non-major/modified accrual basis*

This fund is used to account for the accumulation of resources and payment of principal, interest, and related costs for the Series 2011 BB&T note, which partially refunded the 1999 bond issue.

*(#240) Central Winds General Obligation Debt Service Fund
non-major/modified accrual basis*

This fund is used to account for the accumulation of resources and payment of principal, interest, and related costs for the 2002 limited general obligation bond which was refinanced in May 2012 with a private placement note payable. During FY2017, the note was internally financed at 0%. A voted debt levy was authorized by referendum to finance the annual debt service.

*(#261) TLBD Debt Service Fund (Phase I)
MAJOR/modified accrual basis*

This fund is used to account for the accumulation of resources and payment of principal, interest and related costs for the 2001 special assessment bond issue which was refinanced in October 2011 with a private placement note payable.

Capital Project Funds

*(#301) 1999 Construction Capital Projects Fund
non-major/modified accrual basis*

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

*(#302) Revolving Rehabilitation Capital Projects Fund
non-major/modified accrual basis*

This fund was established to fund capital improvements and economic development within the City.

*(#303) Public Facilities Capital Project Fund
non-major/modified accrual basis*

This fund was established to fund capital projects within the City.

*(#304) Utility/Public Works Facility Capital Projects Fund
non-major/modified accrual basis*

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

(#305) Excellence in Customer Service Initiative Fund

This fund was established to account for capital improvements for the purpose of increasing the level of customer service (i.e. redesign of the City Hall lobby/bathrooms, acquisition of software, new phone system).

Proprietary:

Enterprise Funds

*(#410/412) 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.

*(#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.

*(#411) 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, the 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 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 meeting is 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.

Proposed:

Date	Function
March 11	Commission establishes FY 2020 Budget Calendar
by July 1	Transmission of Proposed 2020 Budget - budget placed on Shared Drive and Website

Tentative:

by July 1	Property Appraiser submits DR 420 Certification
July 8	Budget Workshop
July 8	Commission establishes millage cap (DR 420 tentative millage rates via Resolution)
August 4	Deadline to Notice 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 public hearing; must be mailed by PA within 55 days of value certification)
September 9	Public Hearing (Tentative) Tentative millage and budget hearing (Resolutions) (Must be within 80 days of value certification but not earlier than 65 days after certification)

Final/Adopted:

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

Budget Transfers and Amendments

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

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 \$50,000; those in excess require written bids and Commission approval.
- Regarding bids, the City of Winter Springs intends to secure a source of supply for item(s) or services(s) at the lowest price; early and satisfactory manufacture; and prompt, convenient service and shipment.
- Purchase orders over \$5,000 must be approved by the City Manager.
- Purchases for commodities and services over \$2,500 require three quotes unless a sole source vendor is being utilized or the City is piggy-backing off another governmental agency.

Investments and Cash Management

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

Capital Assets

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

Debt Management

- There are no limitations placed on the amount of debt the City may issue either by the City's charter, code of ordinances or State statute.
- The City shall manage debt issuance and obligations according to sound public fiscal management principles so that the City is able to provide needed capital improvements and maintain services at adopted levels of service (LOS).
- Debt service - managed to ensure that timely payment of principal and interest is made and that bond covenants are met so as to maximize efficiency and credit-worthiness.
- General obligation debt will not be used to finance the activities of enterprise funds.
- The term of any bonds shall not exceed the useful life of the expenditures being financed.
- Long-term debt will not be utilized to fund current and ongoing operations.
- For long-term debt, the City uses financial advisors independent of bond brokerage houses and independent bond counsel to determine the best method of financing.
- The City will maintain an adequate debt service fund for each bond issue.
- See Debt Service section for a list of criteria for managing debt financing and selecting revenues to finance public facilities.

Pension Plan

- Employees become plan participants on the first day of the month immediately following the date six months after the first day of employment.
- The City will provide sufficient funding to the pension plan in order to ensure that the plan will be able to fully meet its obligations to retired employees on a timely basis. Accordingly, the City will retain independent actuarial advisors to provide the minimum annual required contribution for both employer and employee.
- The Defined Benefit (DB) plan is closed to employees hired after October 1, 2011. DB Employees have a required contribution rate of 5%. For employees hired after October 1, 2011, the City contributes 5% to a Defined Contribution (DC) plan with eligibility for an additional 2.5% matching contribution.

GENERAL FUND

Budget Data

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OPERATING COVERAGE

<u>Recurring</u> Revenue		\$19,238,907
Total Expenditures	\$19,101,792	
LESS :		
Capital Expenditures	<u>(\$374,075)</u>	
<u>Recurring</u> Personal and Operating Expenditures	\$18,727,717	(\$18,727,717)
		<hr/>
Effect on Fund Balance - OPERATING COVERAGE		<u><u>\$511,190</u></u>

CAPITAL COVERAGE

<u>Non-recurring</u> Revenue		\$0
LESS:		
Capital Expenditures		<u>(\$374,075)</u>
Effect on Fund Balance - CAPITAL COVERAGE		<u><u>(\$374,075)</u></u>

TOTAL EFFECT ON FUND BALANCE **\$137,115**

FUND BALANCE

<u>Projected</u> Beginning Fund Balance	\$8,515,926
Appropriation TO (FROM) Fund Balance	<u>\$137,115</u>
<u>Projected</u> Ending Fund Balance	<u><u>\$8,653,041</u></u>

Ending Fund Balance Designations:	
90-day / 25% Operating Reserve	\$4,681,929
Economic Development/Capital	<u>\$3,971,112</u>
Projected Total Ending Fund Balance	\$8,653,041

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

Source	Actuals FY 18	% of Total	Original Budget FY 19	% of Total	Budget FY 20	% of Total
Ad Valorem Tax	\$5,026,316	27.1%	\$5,367,809	28.9%	\$5,873,221	30.5%
Utility Tax	\$2,858,131	15.4%	\$2,918,000	15.7%	\$2,943,000	15.3%
Intergovernment - Half-Cent	\$2,552,222	13.7%	\$2,565,000	13.8%	\$2,575,000	13.4%
Franchise Fee	\$2,166,363	11.7%	\$2,169,770	11.7%	\$2,281,990	11.9%
Interfund Transfers In	\$2,085,306	11.2%	\$1,891,182	10.2%	\$1,912,149	9.9%
Intergovernment - Rev Sharing	\$1,312,915	7.1%	\$1,364,000	7.3%	\$1,374,992	7.1%
Communication Service Tax	\$1,145,294	6.2%	\$1,160,000	6.2%	\$1,100,000	5.7%
Charges for Service	\$602,491	3.2%	\$505,036	2.7%	\$527,354	2.7%
Miscellaneous	\$485,274	2.6%	\$397,102	2.1%	\$410,001	2.1%
Other Taxes	\$125,834	0.7%	\$116,000	0.6%	\$100,000	0.5%
Fines & Forfeitures	\$89,797	0.5%	\$85,500	0.5%	\$97,200	0.5%
Licenses & Permits	\$25,870	0.1%	\$20,000	0.1%	\$22,000	0.1%
Intergovernment - Other	\$94,623	0.5%	\$20,000	0.1%	\$22,000	0.1%
Total Sources	\$18,570,436	100.0%	\$18,579,399	100.0%	\$19,238,907	100.0%
Application	Actuals FY 18	% of Total	Original Budget FY 19	% of Total	Budget FY 20	% of Total
Personnel	\$10,219,849	55.0%	\$11,158,179	60.1%	\$11,942,527	62.1%
Repair and Maintenance	\$1,249,610	6.7%	\$1,129,933	6.1%	\$1,684,915	8.8%
Interfund Transfers Out	\$3,481,000	18.7%	\$2,190,000	11.8%	\$1,290,000	6.7%
Services	\$893,570	4.8%	\$1,209,418	6.5%	\$1,233,154	6.4%
Other Operating	\$748,299	4.0%	\$1,273,485	6.9%	\$1,177,569	6.1%
Utilities	\$751,230	4.0%	\$801,688	4.3%	\$834,203	4.3%
Approp to Fund	\$8,146	0.0%	\$1,499	0.0%	\$137,115	0.7%
Capital Outlay	\$546,261	2.9%	\$282,300	1.5%	\$374,075	1.9%
Supplies	\$259,949	1.4%	\$275,834	1.5%	\$320,290	1.7%
Fuel	\$165,097	0.9%	\$175,963	0.9%	\$163,959	0.9%
Grants & Aids	\$247,425	1.3%	\$81,100	0.4%	\$81,100	0.4%
Total Applications	\$18,570,436	100.0%	\$18,579,399	100.0%	\$19,238,907	100.0%

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

<i>Source</i>	<i>Actuals FY 18</i>	<i>% of Total</i>	<i>Original Budget FY 19</i>	<i>% of Total</i>	<i>Budget FY 20</i>	<i>% of Total</i>
Non-Department	\$16,819,173	90.6%	\$17,209,194	92.6%	\$17,823,564	92.6%
Finance & Administrative Svcs	\$739,446	4.0%	\$742,118	4.0%	\$769,389	4.0%
Parks & Recreation	\$374,374	2.0%	\$295,073	1.6%	\$305,644	1.6%
Community Development	\$360,135	1.9%	\$136,314	0.7%	\$126,610	0.7%
Police	\$174,953	0.9%	\$99,000	0.5%	\$115,200	0.6%
Public Works	\$101,155	0.5%	\$97,700	0.5%	\$98,500	0.5%
Executive & Legislative	\$1,200	0.0%	\$0	0.0%	\$0	0.0%
Approp from Fund	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total Sources	\$18,570,436	100.0%	\$18,579,399	100.0%	\$19,238,907	100.0%

<i>Application</i>	<i>Actuals FY 18</i>	<i>% of Total</i>	<i>Original Budget FY 19</i>	<i>% of Total</i>	<i>Budget FY 20</i>	<i>% of Total</i>
Police	\$6,569,018	35.4%	\$7,035,827	37.9%	\$6,926,910	36.0%
General Government	\$2,391,986	12.9%	\$2,799,443	15.1%	\$3,060,225	15.9%
Parks & Recreation	\$3,747,777	20.2%	\$3,076,692	16.6%	\$2,387,133	12.4%
Finance & Administrative Svcs	\$1,740,057	9.4%	\$1,877,868	10.1%	\$2,015,883	10.5%
Community Development	\$1,617,045	8.7%	\$1,405,270	7.6%	\$2,091,063	10.9%
Information Services	\$863,953	4.7%	\$779,037	4.2%	\$823,025	4.3%
Public Works	\$887,000	4.8%	\$712,240	3.8%	\$818,571	4.3%
Executive & Legislative	\$673,346	3.6%	\$676,123	3.6%	\$700,288	3.6%
Approp to Fund	\$8,146	0.0%	\$1,499	0.0%	\$137,115	0.7%
Fire	\$72,108	0.4%	\$215,400	1.2%	\$278,694	1.4%
Total Applications	\$18,570,436	100.0%	\$18,579,399	100.0%	\$19,238,907	100.0%

CITY OF WINTER SPRINGS
Fiscal Year 2019-2020 Budget

General Fund - Sources
Revenues & Transfers - Non-Departmental

Account Number	Description of Expenditure	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
00 Non-Department						
311000	Ad Valorem	\$4,595,061	\$5,026,316	\$5,367,809	\$5,367,809	\$5,873,221
	Total Ad Valorem Tax	\$4,595,061	\$5,026,316	\$5,367,809	\$5,367,809	\$5,873,221
314100	Electricity Tax	\$2,327,250	\$2,421,669	\$2,475,000	\$2,475,000	\$2,500,000
314300	Water Utility Tax	\$392,143	\$361,434	\$375,000	\$375,000	\$370,000
314400	Gas Tax	\$47,805	\$51,674	\$45,000	\$45,000	\$50,000
314800	Propane	\$22,836	\$23,354	\$23,000	\$23,000	\$23,000
	Total Utility Tax	\$2,790,034	\$2,858,131	\$2,918,000	\$2,918,000	\$2,943,000
315000	Communication Services	\$1,089,164	\$1,145,294	\$1,160,000	\$1,160,000	\$1,100,000
	Total Communication Service Tax	\$1,089,164	\$1,145,294	\$1,160,000	\$1,160,000	\$1,100,000
323100	Electricity	\$1,812,388	\$1,960,722	\$2,000,000	\$2,000,000	\$2,100,000
323700	Solid Waste / Commercial	\$81,035	\$109,566	\$77,520	\$77,520	\$88,800
323710	Solid Waste / Residential	\$50,013	\$50,139	\$49,250	\$49,250	\$50,190
323400	Gas	\$42,746	\$45,936	\$43,000	\$43,000	\$43,000
	Total Franchise Fee	\$1,986,182	\$2,166,363	\$2,169,770	\$2,169,770	\$2,281,990
331390	Federal Grant - Other Phys. Environ.	\$0	\$64,549	\$0	\$70,000	\$0
334390	State Grant - Other Phys. Environ.	\$0	\$6,614	\$0	\$0	\$0
335120	Revenue Sharing	\$1,244,740	\$1,312,915	\$1,364,000	\$1,364,000	\$1,374,992
335140	Mobile Home License Tax	\$10,207	\$9,893	\$10,000	\$10,000	\$9,000
335150	Alcoholic Beverage License	\$13,771	\$13,567	\$10,000	\$10,000	\$13,000
335180	Gov't Half Cent Sales Tax	\$2,366,371	\$2,552,222	\$2,565,000	\$2,565,000	\$2,575,000
	Total Intergovernment	\$3,635,089	\$3,959,760	\$3,949,000	\$4,019,000	\$3,971,992
339000	Pymts fr Other Local in Lieu of Taxes	\$0	\$10,000	\$5,000	\$5,000	\$5,000
341300	Admin Svc Fees	\$92,926	\$93,115	\$91,463	\$91,463	\$93,210
343945	NSF	\$40	\$60	\$0	\$0	\$0
361100/361300	Investment (realized/unrealized)	\$71,076	\$148,773	\$110,000	\$178,000	\$150,000
362000	Misc Rents	\$2	\$2	\$2	\$2	\$1
362100	Cell Tower City Hall	\$80,680	\$83,445	\$80,000	\$80,000	\$82,000
362101	Cell Tower Shore Drive	\$96,352	\$82,152	\$100,000	\$100,000	\$85,000
364100	Auction Proceeds	\$25,255	\$15,476	\$25,000	\$25,000	\$15,000
369300	Settlements & Collections	\$146	\$0	\$0	\$0	\$0
369301	Settlement Insurance Proceeds	\$13,619	\$9,722	\$0	\$3,894	\$0
369900	Misc Revenue	\$21,396	\$12,763	\$25,000	\$25,000	\$15,000
369910	Motor Fuel Tax Rebate	\$18,853	\$17,651	\$18,000	\$18,000	\$18,000
	Total Other	\$420,345	\$473,159	\$454,465	\$526,359	\$463,211
381201	From 2003 DS	\$0	\$0	\$0	\$9,108	\$0
381410	From Water Sewer Utility	\$817,900	\$817,900	\$817,900	\$817,900	\$817,900
381411	From Stormwater Utility	\$165,300	\$165,300	\$165,300	\$165,300	\$165,300
381420	From Development Services	\$206,950	\$206,950	\$206,950	\$206,950	\$206,950
	Total Interfund Transfers In	\$1,190,150	\$1,190,150	\$1,190,150	\$1,199,258	\$1,190,150
	Total Non-Departmental Sources	\$15,706,025	\$16,819,173	\$17,209,194	\$17,360,196	\$17,823,564

CITY OF WINTER SPRINGS
Fiscal Year 2019-2020 Budget

General Fund - Sources
Revenues & Transfers - Departmental

Account Number	Description of Expenditure	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
12 Executive & Legislative						
341300	Admin Svc Fees	\$9	\$1,200	\$0	\$0	\$0
	Total Ad Valorem Tax	\$9	\$1,200	\$0	\$0	\$0
13 Finance & Administrative Svcs						
316000	Local Business	\$122,518	\$125,834	\$116,000	\$116,000	\$100,000
341302	Admin Svc Fees - Business License	\$3,350	\$1,453	\$2,300	\$2,300	\$2,000
369900	Misc Income - Record Searches, etc	\$60,950	\$44,958	\$34,100	\$34,100	\$40,000
381410	From Water Sewer Utility	\$662,569	\$567,201	\$589,718	\$589,718	\$627,389
	Total Utility Tax	\$849,387	\$739,446	\$742,118	\$742,118	\$769,389
15 Community Development						
322010	Zoning	\$11,465	\$16,565	\$12,000	\$12,000	\$14,000
322020	Site Plan	\$8,500	\$8,000	\$5,000	\$5,000	\$6,000
322910	Arbor Permits	\$1,820	\$1,305	\$3,000	\$3,000	\$2,000
337300	Grant - Physical Environment	\$42,410	\$0	\$0	\$0	\$0
341301	Admin Svc Fees - County Impact	\$5,079	\$6,110	\$5,000	\$5,000	\$10,000
366000	Misc Private Donations	\$600	\$200	\$0	\$0	\$0
369301	Settlement Insurance Proceeds	\$3,800	\$0	\$0	\$1,763	\$0
381120	From Transportation Improvement	\$230,000	\$80,000	\$0	\$0	\$0
381130	From Solid Waste	\$16,947	\$29,385	\$23,029	\$23,029	\$24,315
381140	From Arbor	\$15,750	\$17,710	\$23,663	\$23,663	\$7,620
381160	From TLBD Maint	\$36,415	\$37,444	\$53,583	\$53,583	\$52,211
381161	From Oak Forest Maint	\$7,853	\$7,898	\$8,558	\$8,558	\$8,533
381162	From Tuscawilla III	\$1,844	\$2,068	\$1,981	\$1,981	\$1,431
381260	From Oak Forest DS	\$500	\$0	\$0	\$0	\$0
381261	From TLBD I DS	\$500	\$500	\$500	\$500	\$500
381262	From TLBD II DS	\$500	\$0	\$0	\$0	\$0
381420	From Development Services	\$152,950	\$152,950	\$0	\$0	\$0
	Total Community Development	\$536,933	\$360,135	\$136,314	\$138,077	\$126,610
16 Information Services						
381420	From Development Services	\$5,860	\$0	\$0	\$0	\$0
	Total Information Services	\$5,860	\$0	\$0	\$0	\$0
21 Police						
331200	Federal Grant - Public Safety	\$44,540	\$0	\$0	\$24,615	\$0
341300	Admin Svc Fees	\$1,675	\$710	\$1,500	\$1,500	\$0
342101	Law Enforcement - SRO	\$68,409	\$0	\$0	\$0	\$0
342102	Law Enforcement - Code	\$28,067	\$69,082	\$12,000	\$12,000	\$18,000
351500	Traffic	\$71,078	\$89,722	\$85,500	\$85,500	\$97,200
369900	Misc Revenue	\$14,524	\$15,364	\$0	\$0	\$0
	Total Police	\$228,293	\$174,953	\$99,000	\$127,615	\$115,200
41 Public Works						
344910	ROW Maintenance	\$66,000	\$66,000	\$65,200	\$65,200	\$66,000
344930	Street Lighting	\$31,436	\$32,379	\$32,500	\$32,500	\$32,500
369900	Misc Revenue	\$832	\$2,776	\$0	\$0	\$0
	Total Public Works	\$98,268	\$101,155	\$97,700	\$97,700	\$98,500
72 Parks & Recreation						
347201	Civic Center	\$14,289	\$18,398	\$17,000	\$17,000	\$17,000
347202	Pavillion	\$22,723	\$24,352	\$23,000	\$23,000	\$30,000
347203	Fields	\$47,535	\$40,892	\$28,000	\$28,000	\$32,000
347204	Senior Ctr - Pool	\$29,249	\$32,178	\$32,000	\$32,000	\$32,000
347205	Senior Ctr - Annual	\$13,667	\$15,299	\$13,500	\$13,500	\$13,500
347206	Splashpad	\$991	\$813	\$400	\$400	\$400
347207	Dog Park	\$4,901	\$6,060	\$5,500	\$5,500	\$5,500
347208	Summer Camp	\$67,768	\$79,618	\$70,000	\$70,000	\$80,000
347209	Programs	\$847	\$2,518	\$3,000	\$3,000	\$3,000
347210	League	\$8,600	\$8,150	\$7,500	\$7,500	\$15,300
347211	Partnership League	\$91,050	\$93,780	\$95,173	\$95,173	\$76,944
347400	Community Events	\$4,009	\$10,324	\$0	\$8,253	\$0
366000	Misc Private Donations	\$34,640	\$43,012	\$0	\$51,315	\$0
369900	Misc Revenue	\$7,700	(\$1,020)	\$0	\$4,221	\$0
369301	Settlement Insurance Proceeds	\$705	\$0	\$0	\$0	\$0
	Total Parks & Recreation	\$348,674	\$374,374	\$295,073	\$358,862	\$305,644
	Total Dep'tal Sources	\$2,067,424	\$1,751,263	\$1,370,205	\$1,464,372	\$1,415,343
TOTAL GENERAL FUND SOURCES		\$17,773,449	\$18,570,436	\$18,579,399	\$18,824,568	\$19,238,907

<u>DIV #</u>	<u>DEPARTMENT / DIVISION</u>	<u>FY 16/17 Actual</u>	<u>FY 17/18 Actual</u>	<u>Original FY 18/19 Budget</u>	<u>Revised FY 18/19 Budget</u>	<u>FY 19/20 Budget</u>
Executive						
1100	Executive - Commission	\$115,801	\$111,727	\$116,260	\$127,914	\$117,451
1200	Executive - City Manager	\$287,526	\$299,165	\$291,092	\$326,092	\$309,495
1210	Executive - City Clerk	\$238,763	\$262,454	\$268,771	\$255,957	\$273,342
		\$642,090	\$673,346	\$676,123	\$709,963	\$700,288
General Government						
1400	General Gov't - Legal Services	\$315,370	\$227,353	\$246,000	\$246,000	\$272,920
1900	General Gov't - General	\$1,309,745	\$1,695,197	\$2,136,206	\$2,087,314	\$2,272,256
		\$1,625,115	\$1,922,550	\$2,382,206	\$2,333,314	\$2,545,176
Finance						
1300	Finance - General	\$625,975	\$567,778	\$635,763	\$570,300	\$601,346
1360	Finance - Utility Billing & Cust Svc	\$662,569	\$569,170	\$589,718	\$589,718	\$627,389
1310	Finance - Human Resources	\$148,467	\$165,531	\$172,187	\$178,810	\$233,098
1920	Finance - Risk Management	\$414,629	\$437,578	\$480,200	\$480,200	\$554,050
		\$1,851,640	\$1,740,057	\$1,877,868	\$1,819,028	\$2,015,883
Information Services						
1600	Information Services - General	\$999,417	\$839,220	\$746,049	\$746,049	\$793,499
1910	Information Services - City Hall	\$21,184	\$24,733	\$32,988	\$32,988	\$29,526
		\$1,020,601	\$863,953	\$779,037	\$779,037	\$823,025
Public Works						
4100	Public Works - Administration	\$66,153	\$127,944	\$203,199	\$208,399	\$117,144
4110	Public Works - Roads and ROW Maint.	\$1,136,559	\$759,056	\$509,041	\$509,041	\$701,427
1930	Public Works - Facilities Maintenance	\$150,515	\$253,489	\$184,168	\$203,968	\$271,784
1940	Public Works - Fleet Maintenance	\$198,307	\$215,947	\$233,069	\$233,069	\$243,265
		\$1,551,534	\$1,356,436	\$1,129,477	\$1,154,477	\$1,333,620
Community Development						
1500	Com Dev - Administration	\$187,841	\$218,717	\$153,426	\$213,176	\$135,693
1510	Com Dev - Long Range Planning	\$86,592	\$45,071	\$75,444	\$69,244	\$173,739
1520	Com Dev - Urban Beautification	\$587,068	\$868,464	\$652,960	\$747,173	\$1,243,120
1530	Com Dev - Streetlighting	\$469,504	\$484,793	\$523,440	\$523,440	\$538,511
		\$1,331,005	\$1,617,045	\$1,405,270	\$1,553,033	\$2,091,063

NUMBER	DEPARTMENT / DIVISION	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
Police						
2100	Police - Office of the Chief	\$5,945,511	\$5,858,063	\$6,288,940	\$6,054,545	\$6,191,342
2110	Police - Criminal Investigations	\$40,292	\$17,392	\$18,175	\$25,255	\$23,575
2120	Police - Community Services	\$38,020	\$9,031	\$14,025	\$12,625	\$11,925
2130	Police - Operations	\$110,583	\$106,003	\$97,023	\$110,839	\$90,664
2135	Police - Special Operations	\$10,842	\$5,803	\$14,813	\$10,836	\$11,133
2140	Police - Support Services	\$616,011	\$565,495	\$592,821	\$644,006	\$586,191
2150	Police - Code Enforcement	\$4,751	\$7,231	\$10,030	\$10,230	\$12,080
		\$6,766,010	\$6,569,018	\$7,035,827	\$6,868,336	\$6,926,910
Fire						
2200	Fire - Operations	\$73,864	\$72,108	\$215,400	\$215,400	\$278,694
		\$73,864	\$72,108	\$215,400	\$215,400	\$278,694
P & R - Operations						
7200	P & R - Administration	\$245,343	\$232,608	\$185,169	\$207,039	\$223,227
7210	P & R - Athletics	\$80,562	\$9,061	\$2,083	\$2,134	\$1,706
7220	P & R - Athletics - Partnerships	\$28,958	\$25,241	\$21,970	\$21,970	\$5,800
7230	P & R - Parks & Grounds	\$2,018,761	\$2,914,280	\$2,299,693	\$2,394,019	\$1,528,789
7240	P & R - Programs	\$209,238	\$258,451	\$278,225	\$270,269	\$276,791
7250	P & R - Seniors	\$276,495	\$255,920	\$269,552	\$417,032	\$330,820
7400	P & R - Community Events	\$46,364	\$52,216	\$20,000	\$78,018	\$20,000
		\$2,905,721	\$3,747,777	\$3,076,692	\$3,390,481	\$2,387,133
TOTAL GENERAL FUND APPLICATIONS		\$17,767,580	\$18,562,290	\$18,577,900	\$18,823,069	\$19,101,792
FUND BALANCE - October 1						
		\$8,500,412	\$8,506,281	\$8,509,235	\$8,514,427	\$8,515,926
Appropriation TO (FROM) Fund Balance						
		\$5,869	\$8,146	\$1,499	\$1,499	\$137,115
FUND BALANCE - September 30						
		\$8,506,281	\$8,514,427	\$8,510,734	\$8,515,926	\$8,653,041

EXPENDITURES	FY 17/18 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
Personal Services	\$585,667	\$624,301	\$617,213	\$638,521	\$643,178
Operating Expenses	\$55,147	\$49,045	\$58,910	\$70,248	\$57,110
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$1,276	\$0	\$0	\$1,194	\$0
TOTAL EXPENDITURES	\$642,090	\$673,346	\$676,123	\$709,963	\$700,288

City Manager - 1200

City Manager	1	1	1	1
Administrative Assistant	1	1	1	1
Total	2	2	2	2

City Clerk - 1210

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

TOTAL FULL-TIME PERSONNEL	5	5	5	5
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City Clerk - Part-Time - 1210

Administrative Clerk (PT)	0.50	0.50		
Total	0.50	0.50	0.00	0.00

TOTAL PART-TIME PERSONNEL	0.50	0.50	0.00	0.00
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Commission - Non-employee - 1100

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

TOTAL NON-EMPLOYEE	6	6	6	6
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<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 16/17 Actual</u>	<u>FY 17/18 Actual</u>	<u>Original FY 18/19 Budget</u>	<u>Revised FY 18/19 Budget</u>	<u>FY 19/20 Budget</u>
510100	Base Wages/Salaries	\$333,467	\$351,246	\$357,142	\$390,450	\$372,399
510110	Base Wage - Mayor/Commission	\$74,400	\$75,750	\$74,400	\$74,400	\$74,400
510140	Overtime	\$2,528	\$2,546	\$1,883	\$1,883	\$4,422
520200	FICA	\$29,309	\$30,795	\$31,608	\$31,608	\$32,697
520220	Pension DB	\$91,151	\$95,200	\$84,965	\$84,965	\$89,015
520225	Pension DC	\$4,895	\$5,760	\$6,317	\$6,317	\$6,617
520230	Health Insurance	\$48,237	\$62,264	\$60,090	\$48,090	\$62,799
520240	Workers' Comp	\$1,680	\$740	\$808	\$808	\$829
	Total Payroll	\$585,667	\$624,301	\$617,213	\$638,521	\$643,178
530310	Professional	\$2,626	\$2,523	\$3,000	\$2,211	\$3,000
530314	Consulting	\$0	\$0	\$0	\$6,500	\$0
530315	Pre/Post Employment	\$85	\$0	\$0	\$150	\$0
530341	Other Svcs - Contract / Admin	\$1,006	\$925	\$1,400	\$2,538	\$1,600
530411	Communication - Phone	\$6,040	\$6,230	\$7,800	\$6,840	\$5,880
550510	Office	\$1,529	\$811	\$1,558	\$865	\$1,508
550520	Operating	\$1,104	\$1,635	\$896	\$844	\$806
550525	Operating - Small Tools	\$576	\$2,503	\$150	\$150	\$150
555400	Travel & Per Diem	\$6,818	\$6,181	\$10,018	\$9,013	\$11,663
555401	Automobile Allowance	\$3,600	\$3,738	\$3,600	\$3,600	\$0
555420	Postage / Freight	\$678	\$377	\$547	\$547	\$477
555470	Printing / Binding	\$250	\$215	\$750	\$750	\$750
555480	Promotional / Advertising	\$6,539	\$4,089	\$5,400	\$11,382	\$3,830
555540	Dues/Reg/Pub	\$17,844	\$13,568	\$15,291	\$17,258	\$18,396
555550	Training	\$352	\$150	\$400	\$0	\$1,450
555551	Educational Incentive	\$0	\$0	\$2,000	\$1,500	\$1,500
580820	Grants/Aids - Econ Dev	\$6,100	\$6,100	\$6,100	\$6,100	\$6,100
	Total Operating	\$55,147	\$49,045	\$58,910	\$70,248	\$57,110
560642	Mach & Equip - Data Proc	\$1,276	\$0	\$0	\$1,194	\$0
	Total Capital	\$1,276	\$0	\$0	\$1,194	\$0
	TOTAL EXECUTIVE/LEGISLATIVE	\$642,090	\$673,346	\$676,123	\$709,963	\$700,288

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 16/17 Actual</u>	<u>FY 17/18 Actual</u>	<u>Original FY 18/19 Budget</u>	<u>Revised FY 18/19 Budget</u>	<u>FY 19/20 Budget</u>
510110	Base Wage - Mayor/Commission	\$74,400	\$75,750	\$74,400	\$74,400	\$74,400
520200	FICA	\$5,692	\$5,795	\$5,692	\$5,692	\$5,692
520240	Workers' Comp	\$650	\$133	\$148	\$148	\$144
	Total Payroll	\$80,742	\$81,678	\$80,240	\$80,240	\$80,236
530314	Consulting	\$0	\$0	\$0	\$6,500	\$0
530411	Communication - Phone	\$3,840	\$4,020	\$5,760	\$4,800	\$3,840
550520	Operating	\$577	\$958	\$596	\$444	\$506
550525	Operating - Small Tools	\$274	\$0	\$0	\$0	\$0
555400	Travel & Per Diem	\$4,999	\$5,293	\$8,405	\$8,405	\$9,195
555470	Printing / Binding	\$250	\$135	\$750	\$750	\$750
555480	Promotional / Advertising	\$5,062	\$4,089	\$3,720	\$5,787	\$3,330
555540	Dues/Reg/Pub	\$13,957	\$9,454	\$10,689	\$13,694	\$13,494
580820	Grants/Aids - Economic Dev	\$6,100	\$6,100	\$6,100	\$6,100	\$6,100
	Total Operating	\$35,059	\$30,049	\$36,020	\$46,480	\$37,215
	Total Capital	\$0	\$0	\$0	\$1,194	\$0
	TOTAL	\$115,801	\$111,727	\$116,260	\$127,914	\$117,451

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 16/17 Actual</u>	<u>FY 17/18 Actual</u>	<u>Original FY 18/19 Budget</u>	<u>Revised FY 18/19 Budget</u>	<u>FY 19/20 Budget</u>
510100	Base Wages/Salaries	\$187,403	\$193,538	\$193,402	\$228,402	\$203,014
510140	Overtime	\$0	\$382	\$0	\$0	\$0
520200	FICA	\$12,429	\$13,325	\$13,241	\$13,241	\$13,703
520220	Pension DB	\$55,496	\$57,960	\$51,729	\$51,729	\$54,409
520225	Pension DC	\$2,746	\$2,862	\$2,925	\$2,925	\$3,045
520230	Health Insurance	\$21,560	\$21,006	\$20,064	\$20,064	\$29,682
520240	Workers' Comp	\$544	\$334	\$358	\$358	\$369
	Total Payroll	\$280,178	\$289,407	\$281,719	\$316,719	\$304,222
530411	Communication - Phone	\$1,240	\$1,170	\$1,080	\$1,080	\$1,080
550510	Office	\$18	\$504	\$350	\$350	\$350
550520	Operating	\$323	\$680	\$300	\$300	\$300
550525	Operating - Small Tools	\$32	\$1,781	\$150	\$150	\$150
555400	Travel & Per Diem	\$226	\$239	\$608	\$608	\$608
555401	Automobile Allowance	\$3,600	\$3,738	\$3,600	\$3,600	\$0
555420	Postage / Freight	\$255	\$26	\$50	\$50	\$50
555540	Dues/Reg/Pub	\$1,654	\$1,620	\$1,735	\$1,735	\$1,735
555550	Training	\$0	\$0	\$0	\$0	\$1,000
555551	Educational Incentive	\$0	\$0	\$1,500	\$1,500	\$0
	Total Operating	\$7,348	\$9,758	\$9,373	\$9,373	\$5,273
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$287,526	\$299,165	\$291,092	\$326,092	\$309,495

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 16/17 Actual</u>	<u>FY 17/18 Actual</u>	<u>Original FY 18/19 Budget</u>	<u>Revised FY 18/19 Budget</u>	<u>FY 19/20 Budget</u>
510100	Base Wages/Salaries	\$146,064	\$157,708	\$163,740	\$162,048	\$169,385
510140	Overtime	\$2,528	\$2,164	\$1,883	\$1,883	\$4,422
520200	FICA	\$11,188	\$11,675	\$12,675	\$12,675	\$13,302
520220	Pension DB	\$35,655	\$37,240	\$33,236	\$33,236	\$34,606
520225	Pension DC	\$2,149	\$2,898	\$3,392	\$3,392	\$3,572
520230	Health Insurance	\$26,677	\$41,258	\$40,026	\$28,026	\$33,117
520240	Workers' Comp	\$486	\$273	\$302	\$302	\$316
	Total Payroll	\$224,747	\$253,216	\$255,254	\$241,562	\$258,720
530310	Professional	\$2,626	\$2,523	\$3,000	\$2,211	\$3,000
530315	Pre/Post Employment	\$85	\$0	\$0	\$150	\$0
530341	Other Svcs - Contract / Admin	\$1,006	\$925	\$1,400	\$2,538	\$1,600
530411	Communication - Phone	\$960	\$1,040	\$960	\$960	\$960
550510	Office	\$1,511	\$307	\$1,208	\$515	\$1,158
550520	Operating	\$204	(\$3)	\$0	\$100	\$0
550525	Operating - Small Tools	\$270	\$722	\$0	\$0	\$0
555400	Travel & Per Diem	\$1,593	\$649	\$1,005	\$0	\$1,860
555420	Postage / Freight	\$423	\$351	\$497	\$497	\$427
555470	Printing / Binding	\$0	\$80	\$0	\$0	\$0
555480	Promotional / Advertising	\$1,477	\$0	\$1,680	\$5,595	\$500
555540	Dues/Reg/Pub	\$2,233	\$2,494	\$2,867	\$1,829	\$3,167
555550	Training	\$352	\$150	\$400	\$0	\$450
555551	Educational Incentive	\$0	\$0	\$500	\$0	\$1,500
	Total Operating	\$12,740	\$9,238	\$13,517	\$14,395	\$14,622
560642	Mach & Equip - Data Proc	\$1,276	\$0	\$0	\$0	\$0
	Total Capital	\$1,276	\$0	\$0	\$0	\$0
	TOTAL	\$238,763	\$262,454	\$268,771	\$255,957	\$273,342

<u>EXPENDITURES</u>	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
Personal Services	\$0	\$0	\$338,471	\$338,471	\$651,273
Operating Expenses	\$555,115	\$506,550	\$753,735	\$710,393	\$603,903
Transfers	\$1,070,000	\$1,416,000	\$1,290,000	\$1,280,000	\$1,290,000
Capital Outlay	\$0	\$0	\$0	\$4,450	\$0
TOTAL EXPENDITURES	\$1,625,115	\$1,922,550	\$2,382,206	\$2,333,314	\$2,545,176

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 16/17 Actual</u>	<u>FY 17/18 Actual</u>	<u>Original FY 18/19 Budget</u>	<u>Revised FY 18/19 Budget</u>	<u>FY 19/20 Budget</u>
520220	Pension DB	\$0	\$0	\$338,471	\$338,471	\$651,273
	Total Payroll	\$0	\$0	\$338,471	\$338,471	\$651,273
530311	Legal	\$222,282	\$216,567	\$215,000	\$215,000	\$253,920
530312	Financial	\$1,250	\$0	\$6,000	\$6,000	\$6,500
530313	Labor Relations	\$91,838	\$10,786	\$25,000	\$25,000	\$0
530314	Consulting	\$16,250	\$16,877	\$15,000	\$15,000	\$12,500
530340	Other Svcs	\$743	\$773	\$800	\$921	\$800
530342	Other Svcs - Maint / Licenses	\$0	\$0	\$0	\$594	\$648
530343	Other Svcs - Banking	\$6,445	\$7,020	\$7,060	\$7,060	\$7,060
550525	Operating - Small Tools	\$0	\$12,902	\$0	\$580	\$0
555440	Rent / Lease	\$300	\$300	\$475	\$475	\$475
580810	CRA District	\$141,007	\$166,325	\$0	\$0	\$0
580820	Grants/Aids - Private	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
599100	Contingency	\$0	\$0	\$409,400	\$364,763	\$247,000
	Total Operating	\$555,115	\$506,550	\$753,735	\$710,393	\$603,903
591201	To 2003 Debt Service	\$834,000	\$830,000	\$10,000	\$0	\$0
591202	To 1999 Debt Service	\$236,000	\$236,000	\$1,280,000	\$1,280,000	\$1,290,000
591305	To Excellence in Customer Service	\$0	\$350,000	\$0	\$0	\$0
		\$1,070,000	\$1,416,000	\$1,290,000	\$1,280,000	\$1,290,000
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL GENERAL GOVERNMENT	\$1,625,115	\$1,922,550	\$2,382,206	\$2,328,864	\$2,545,176

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 16/17 Actual</u>	<u>FY 17/18 Actual</u>	<u>Original FY 18/19 Budget</u>	<u>Revised FY 18/19 Budget</u>	<u>FY 19/20 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
530311	Legal	\$222,282	\$216,567	\$215,000	\$215,000	\$253,920
530312	Financial	\$1,250	\$0	\$6,000	\$6,000	\$6,500
530313	Labor Relations	\$91,838	\$10,786	\$25,000	\$25,000	\$0
530314	Consulting	\$0	\$0	\$0	\$0	\$12,500
	Total Operating	\$315,370	\$227,353	\$246,000	\$246,000	\$272,920
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$315,370	\$227,353	\$246,000	\$246,000	\$272,920

CITY OF WINTER SPRINGS
Fiscal Year 2019-2020 Budget

General Government 19
General Government 1900

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 16/17 Actual</u>	<u>FY 17/18 Actual</u>	<u>Original FY 18/19 Budget</u>	<u>Revised FY 18/19 Budget</u>	<u>FY 19/20 Budget</u>
520220	Past Service Pension Liability	\$0	\$0	\$338,471	\$338,471	\$651,273
	Total Payroll	\$0	\$0	\$338,471	\$338,471	\$651,273
530314	Consulting	\$16,250	\$16,877	\$15,000	\$15,000	\$0
530340	Other Svcs	\$743	\$773	\$800	\$921	\$800
530342	Other Svcs - Maint / Licenses	\$0	\$0	\$0	\$594	\$648
530343	Other Svcs - Banking	\$6,445	\$7,020	\$7,060	\$7,060	\$7,060
550525	Operating - Small Tools	\$0	\$12,902	\$0	\$580	\$0
555440	Rent / Lease	\$300	\$300	\$475	\$475	\$475
580810	CRA District	\$141,007	\$166,325	\$0	\$0	\$0
580820	Grants/Aids - Private	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
599100	Contingency (incl sick-leave buy-back)	\$0	\$0	\$409,400	\$364,763	\$247,000
	Total Operating	\$239,745	\$279,197	\$507,735	\$464,393	\$330,983
591201	To 2003 Debt Service	\$834,000	\$830,000	\$10,000	\$0	\$0
591202	To 1999 Debt Service	\$236,000	\$236,000	\$1,280,000	\$1,280,000	\$1,290,000
591305	To Excellence in Customer Service	\$0	\$350,000	\$0	\$0	\$0
	Total Transfers	\$1,070,000	\$1,416,000	\$1,290,000	\$1,280,000	\$1,290,000
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$1,309,745	\$1,695,197	\$2,136,206	\$2,082,864	\$2,272,256

EXPENDITURES	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
Personal Services	\$1,075,771	\$1,073,986	\$1,191,274	\$1,134,950	\$1,230,960
Operating Expenses	\$775,869	\$664,955	\$686,594	\$684,078	\$784,923
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$1,116	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,851,640	\$1,740,057	\$1,877,868	\$1,819,028	\$2,015,883

General - 1300

Finance Director	1	1	1	1
Accountant	2	2	2	1
Management & Budget Analyst	1	1	1	1
Business Analyst			3	4
AP Coordinator	1	1	1	1
Controller	1	1	1	1
Total	6	6	9	9

Human Resources - 1310

Claims & Risk Specialist	1	1	1	
HR Generalist	1	1	1	1
Total	2	2	2	1

Utility Billing - 1360

Billing Operations Mgr	1	1	1	1
Assistant Manager	1	1		1
Customer Service Rep III	2	1	1	1
Collections Specialist			1	1
Total	4	3	3	4

TOTAL FULL-TIME PERSONNEL	12	11	14	14
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General - Part-Time - 1300

Data Entry Clerk	0.25	0.25	0.25	
Total	0.25	0.25	0.25	0.00

Utility Billing - Part-Time - 1360

Lien Specialist	0.73			
Customer Service Rep	4.35	4.38	5.80	5.80
Total	5.08	4.38	5.80	5.80

TOTAL PART-TIME PERSONNEL	5.33	4.63	6.05	5.80
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<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 16/17 Actual</u>	<u>FY 17/18 Actual</u>	<u>Original FY 18/19 Budget</u>	<u>Revised FY 18/19 Budget</u>	<u>FY 19/20 Budget</u>
510100	Base Wages/Salaries	\$732,686	\$733,577	\$847,538	\$827,564	\$880,416
510140	Overtime	\$7,245	\$9,809	\$8,895	\$20,840	\$15,599
520200	FICA	\$53,820	\$54,818	\$65,538	\$66,093	\$68,570
520220	Pension DB	\$131,184	\$134,157	\$83,793	\$83,793	\$93,936
520225	Pension DC	\$16,656	\$18,618	\$26,542	\$26,542	\$27,538
520230	Health Insurance	\$128,789	\$116,442	\$152,410	\$101,044	\$139,074
520240	Workers' Comp	\$2,522	\$1,287	\$1,558	\$1,558	\$1,627
520250	Unemployment	\$2,869	\$5,278	\$5,000	\$7,516	\$4,200
	Total Payroll	\$1,075,771	\$1,073,986	\$1,191,274	\$1,134,950	\$1,230,960
530312	Financial	\$16,042	\$17,500	\$17,500	\$17,500	\$17,500
530314	Consulting	\$0	\$188	\$3,500	\$3,500	\$3,500
530315	Pre/Post Employment	\$388	\$931	\$560	\$560	\$660
530320	Accounting / Auditing	\$41,000	\$46,000	\$41,500	\$41,500	\$42,000
530340	Other Svcs	\$1,396	\$1,639	\$3,000	\$3,000	\$2,000
530341	Other Svcs - Contract / Admin	\$209,917	\$63,762	\$24,400	\$24,400	\$46,050
530342	Other Svcs - Maint / Licenses	\$0	\$0	\$5,100	\$5,100	\$5,100
530411	Communication - Phone	\$6,437	\$6,636	\$6,745	\$6,745	\$6,997
550510	Office	\$4,377	\$4,734	\$6,400	\$6,400	\$4,895
550520	Operating	\$1,125	\$1,042	\$1,050	\$1,050	\$2,686
550525	Operating - Small Tools	\$1,135	\$10,425	\$1,400	\$1,400	\$1,600
550527	Operating - Apparel	\$497	\$0	\$1,500	\$1,500	\$1,500
555400	Travel & Per Diem	\$10	\$217	\$1,044	\$1,044	\$800
555420	Postage / Freight	\$70,529	\$67,989	\$77,435	\$77,435	\$77,295
555450	Insurance	\$363,701	\$380,966	\$425,200	\$425,200	\$499,850
555451	Insurance - Settlements	\$48,059	\$51,334	\$50,000	\$47,484	\$50,000
555470	Printing / Binding	\$905	\$20	\$1,575	\$1,575	\$1,550
555480	Promotional / Advertising	\$1,096	\$1,300	\$2,550	\$2,550	\$2,800
555481	Promo - Employee Relations	\$4,373	\$4,571	\$5,500	\$5,500	\$5,500
555490	Not Otherwise Classified	\$0	\$88	\$0	\$0	\$0
555540	Dues/Reg/Pub	\$1,164	\$1,348	\$1,760	\$1,760	\$1,640
555550	Training	\$2,934	\$4,265	\$7,375	\$7,375	\$9,500
555551	Educational Incentive	\$784	\$0	\$1,500	\$1,500	\$1,500
	Total Operating	\$775,869	\$664,955	\$686,594	\$684,078	\$784,923
560643	Mach & Equip - Furn/Office	\$0	\$1,116	\$0	\$0	\$0
	Total Capital	\$0	\$1,116	\$0	\$0	\$0
	TOTAL FINANCE/ADMIN SVCS	\$1,851,640	\$1,740,057	\$1,877,868	\$1,819,028	\$2,015,883

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 16/17 Actual</u>	<u>FY 17/18 Actual</u>	<u>Original FY 18/19 Budget</u>	<u>Revised FY 18/19 Budget</u>	<u>FY 19/20 Budget</u>
510100	Base Wages/Salaries	\$359,903	\$303,987	\$379,876	\$359,279	\$365,485
510140	Overtime	\$2,102	\$2,698	\$5,675	\$5,675	\$1,950
520200	FICA	\$25,908	\$22,036	\$29,502	\$29,502	\$28,116
520220	Pension DB	\$104,414	\$106,031	\$56,660	\$56,660	\$59,505
520225	Pension DC	\$5,690	\$8,146	\$14,872	\$14,872	\$11,689
520230	Health Insurance	\$81,522	\$75,097	\$98,702	\$53,836	\$82,715
520240	Workers' Comp	\$979	\$530	\$702	\$702	\$666
	Total Payroll	\$580,518	\$518,525	\$585,989	\$520,526	\$550,126
530312	Financial	\$16,042	\$17,500	\$17,500	\$17,500	\$17,500
530315	Pre/Post Employment	\$146	\$314	\$0	\$0	\$0
530320	Accounting / Auditing	\$20,500	\$20,500	\$20,750	\$20,750	\$21,000
530411	Communication - Phone	\$845	\$915	\$845	\$845	\$1,325
550510	Office	\$1,704	\$1,750	\$2,500	\$2,500	\$2,200
550520	Operating	\$686	\$554	\$500	\$500	\$600
550525	Operating - Small Tools	\$39	\$833	\$500	\$500	\$500
555400	Travel & Per Diem	\$0	\$123	\$794	\$794	\$700
555420	Postage / Freight	\$2,245	\$1,749	\$2,200	\$2,200	\$2,405
555480	Promotional / Advertising	\$1,096	\$827	\$750	\$750	\$800
555540	Dues/Reg/Pub	\$800	\$1,019	\$1,360	\$1,360	\$1,290
555550	Training	\$1,354	\$1,049	\$575	\$575	\$1,400
555551	Educational Incentive	\$0	\$0	\$1,500	\$1,500	\$1,500
	Total Operating	\$45,457	\$48,137	\$49,774	\$49,774	\$51,220
560643	Mach & Equip - Furn/Office	\$0	\$1,116	\$0	\$0	\$0
	Total Capital	\$0	\$1,116	\$0	\$0	\$0
	TOTAL	\$625,975	\$567,778	\$635,763	\$570,300	\$601,346

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 16/17 Actual</u>	<u>FY 17/18 Actual</u>	<u>Original FY 18/19 Budget</u>	<u>Revised FY 18/19 Budget</u>	<u>FY 19/20 Budget</u>
510100	Base Wages/Salaries	\$95,422	\$101,808	\$102,964	\$109,587	\$130,964
510140	Overtime	\$594	\$1,626	\$0	\$2,445	\$3,096
520200	FICA	\$7,096	\$7,543	\$7,878	\$8,433	\$10,257
520220	Pension DB	\$21,850	\$23,082	\$22,358	\$22,358	\$29,328
520225	Pension DC	\$2,731	\$2,141	\$2,717	\$2,717	\$2,326
520230	Health Insurance	\$12,984	\$17,573	\$20,347	\$17,347	\$17,283
520240	Workers' Comp	\$234	\$181	\$188	\$188	\$243
	Total Payroll	\$140,911	\$153,954	\$156,452	\$163,075	\$193,497
530315	Pre/Post Employment	\$0	\$61	\$60	\$60	\$60
530341	Other Svcs - Contract / Admin	\$0	\$0	\$0	\$0	\$21,800
530411	Communication - Phone	\$960	\$1,040	\$1,200	\$1,200	\$960
550510	Office	\$131	\$1,128	\$600	\$600	\$295
550520	Operating	\$63	\$44	\$100	\$100	\$1,486
550525	Operating - Small Tools	\$50	\$535	\$100	\$100	\$100
550527	Operating - Apparel	\$0	\$0	\$1,500	\$1,500	\$1,500
555400	Travel & Per Diem	\$10	\$94	\$250	\$250	\$100
555420	Postage / Freight	\$224	\$141	\$250	\$250	\$200
555470	Printing / Binding	\$0	\$20	\$75	\$75	\$50
555480	Promotional / Advertising	\$0	\$473	\$300	\$300	\$500
555481	Promo - Employee Relations	\$4,373	\$4,571	\$5,500	\$5,500	\$5,500
555540	Dues/Reg/Pub	\$364	\$329	\$400	\$400	\$350
555550	Training	\$1,381	\$3,141	\$5,400	\$5,400	\$6,700
	Total Operating	\$7,556	\$11,577	\$15,735	\$15,735	\$39,601
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$148,467	\$165,531	\$172,187	\$178,810	\$233,098

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 16/17 Actual</u>	<u>FY 17/18 Actual</u>	<u>Original FY 18/19 Budget</u>	<u>Revised FY 18/19 Budget</u>	<u>FY 19/20 Budget</u>
510100	Base Wages/Salaries	\$277,361	\$327,782	\$364,698	\$358,698	\$383,967
510140	Overtime	\$4,549	\$5,485	\$3,220	\$12,720	\$10,553
520200	FICA	\$20,816	\$25,239	\$28,158	\$28,158	\$30,197
520220	Pension DB	\$4,920	\$5,044	\$4,775	\$4,775	\$5,103
520225	Pension DC	\$8,235	\$8,331	\$8,953	\$8,953	\$13,523
520230	Health Insurance	\$34,283	\$23,772	\$33,361	\$29,861	\$39,076
520240	Workers' Comp	\$1,309	\$576	\$668	\$668	\$718
	Total Payroll	\$351,473	\$396,229	\$443,833	\$443,833	\$483,137
530314	Consulting	\$0	\$188	\$3,500	\$3,500	\$3,500
530315	Pre/Post Employment	\$242	\$556	\$500	\$500	\$600
530320	Accounting / Auditing	\$20,500	\$25,500	\$20,750	\$20,750	\$21,000
530340	Other Svcs	\$1,396	\$1,639	\$3,000	\$3,000	\$2,000
530341	Other Svcs - Contract / Admin	\$209,917	\$62,758	\$24,400	\$24,400	\$24,250
530342	Other Svcs - Maint / Licenses	\$0	\$0	\$5,100	\$5,100	\$5,100
530411	Communication - Phone	\$4,632	\$4,681	\$4,700	\$4,700	\$4,712
550510	Office	\$2,542	\$1,856	\$3,300	\$3,300	\$2,400
550520	Operating	\$376	\$444	\$450	\$450	\$600
550525	Operating - Small Tools	\$1,046	\$9,057	\$800	\$800	\$1,000
550527	Operating - Apparel	\$497	\$0	\$0	\$0	\$0
555420	Postage / Freight	\$68,060	\$66,099	\$74,985	\$74,985	\$74,690
555470	Printing / Binding	\$905	\$0	\$1,500	\$1,500	\$1,500
555480	Promotional / Advertising	\$0	\$0	\$1,500	\$1,500	\$1,500
555490	Not Otherwise Classified	\$0	\$88	\$0	\$0	\$0
555550	Training	\$199	\$75	\$1,400	\$1,400	\$1,400
555551	Educational Incentive	\$784	\$0	\$0	\$0	\$0
	Total Operating	\$311,096	\$172,941	\$145,885	\$145,885	\$144,252
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$662,569	\$569,170	\$589,718	\$589,718	\$627,389

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 16/17 Actual</u>	<u>FY 17/18 Actual</u>	<u>Original FY 18/19 Budget</u>	<u>Revised FY 18/19 Budget</u>	<u>FY 19/20 Budget</u>
520250	Unemployment	\$2,869	\$5,278	\$5,000	\$7,516	\$4,200
	Total Payroll	\$2,869	\$5,278	\$5,000	\$7,516	\$4,200
555450	Insurance	\$363,701	\$380,966	\$425,200	\$425,200	\$499,850
555451	Insurance - Settlements	\$48,059	\$51,334	\$50,000	\$47,484	\$50,000
	Total Operating	\$411,760	\$432,300	\$475,200	\$472,684	\$549,850
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$414,629	\$437,578	\$480,200	\$480,200	\$554,050

EXPENDITURES	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
Personal Services	\$539,475	\$416,397	\$249,704	\$249,704	\$281,089
Operating Expenses	\$237,554	\$347,391	\$529,333	\$526,333	\$541,936
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$243,572	\$100,165	\$0	\$3,000	\$0
TOTAL EXPENDITURES	\$1,020,601	\$863,953	\$779,037	\$779,037	\$823,025

General - 1600

IS & Admin Svcs Director	1	1		1
IS Manager			1	1
Network Administrator	1	1		
Projects/Application Support	1	1	1	1
Records Liaison		1	1	1
Marketing Coordinator			1	1
Total	7	6	4	5

TOTAL FULL-TIME PERSONNEL	7	6	4	5
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<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 16/17 Actual</u>	<u>FY 17/18 Actual</u>	<u>Original FY 18/19 Budget</u>	<u>Revised FY 18/19 Budget</u>	<u>FY 19/20 Budget</u>
510100	Base Wages/Salaries	\$370,223	\$262,193	\$170,950	\$170,950	\$195,378
510140	Overtime	\$3,468	\$6,418	\$3,261	\$7,196	\$5,668
510900	Reimbursements	\$0	(\$140)	\$0	\$0	\$0
520200	FICA	\$28,325	\$20,220	\$13,332	\$13,332	\$15,386
520220	Pension DB	\$73,492	\$74,680	\$0	\$0	\$5,866
520225	Pension DC	\$10,110	\$8,532	\$10,914	\$10,914	\$9,046
520230	Health Insurance	\$52,674	\$44,025	\$50,928	\$46,993	\$49,378
520240	Workers' Comp	\$1,183	\$469	\$319	\$319	\$367
	Total Payroll	\$539,475	\$416,397	\$249,704	\$249,704	\$281,089
530314	Consulting	\$5,485	\$5,250	\$5,500	\$5,500	\$10,000
530315	Pre/Post Employment	\$49	\$133	\$0	\$0	\$0
530341	Other Svcs - Contract / Admin	\$8,098	\$79,800	\$209,000	\$209,000	\$193,200
530342	Other Svcs - Maint / Licenses	\$178,520	\$202,062	\$228,255	\$228,255	\$237,375
530411	Communication - Phone	\$28,064	\$27,893	\$26,004	\$26,004	\$28,428
545110	R&M Bldgs - City Hall	\$433	\$2,424	\$7,500	\$7,500	\$4,000
545300	R&M Mach & Equip	\$0	\$0	\$0	\$0	\$0
550510	Office	\$2,195	\$1,941	\$3,300	\$3,300	\$3,300
550520	Operating	\$631	\$259	\$250	\$250	\$200
550525	Operating - Small Tools	\$831	\$15,782	\$32,000	\$29,000	\$35,700
550526	Operating - Software	\$0	\$1,342	\$679	\$679	\$2,100
555400	Travel & Per Diem	\$1,416	\$105	\$0	\$0	\$150
555420	Postage / Freight	\$0	\$12	\$50	\$50	\$50
555441	Rent / Lease - Copy Machine	\$6,178	\$6,495	\$8,702	\$8,702	\$8,616
555470	Printing / Binding	\$0	\$0	\$900	\$900	\$900
555480	Promotional / Advertising	\$0	\$84	\$1,915	\$1,915	\$13,269
555540	Dues/Reg/Pub	\$200	\$0	\$148	\$148	\$148
555550	Training	\$3,954	\$3,809	\$3,630	\$3,630	\$4,500
555551	Educational Incentive	\$1,500	\$0	\$1,500	\$1,500	\$0
	Total Operating	\$237,554	\$347,391	\$529,333	\$526,333	\$541,936
560642	Mach & Equip - Data Proc	\$50,858	\$69,645	\$0	\$3,000	\$0
560650	Construction In Progress	\$161,655	\$0	\$0	\$0	\$0
560680	Intangibles	\$31,059	\$30,520	\$0	\$0	\$0
	Total Capital	\$243,572	\$100,165	\$0	\$3,000	\$0
	TOTAL INFO SVCS	\$1,020,601	\$863,953	\$779,037	\$779,037	\$823,025

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 16/17 Actual</u>	<u>FY 17/18 Actual</u>	<u>Original FY 18/19 Budget</u>	<u>Revised FY 18/19 Budget</u>	<u>FY 19/20 Budget</u>
510100	Base Wages/Salaries	\$370,223	\$262,193	\$170,950	\$170,950	\$195,378
510140	Overtime	\$3,468	\$6,418	\$3,261	\$7,196	\$5,668
510900	Reimbursements	\$0	(\$140)	\$0	\$0	\$0
520200	FICA	\$28,325	\$20,220	\$13,332	\$13,332	\$15,386
520220	Pension DB	\$73,492	\$74,680	\$0	\$0	\$5,866
520225	Pension DC	\$10,110	\$8,532	\$10,914	\$10,914	\$9,046
520230	Health Insurance	\$52,674	\$44,025	\$50,928	\$46,993	\$49,378
520240	Workers' Comp	\$1,183	\$469	\$319	\$319	\$367
	Total Payroll	\$539,475	\$416,397	\$249,704	\$249,704	\$281,089
530314	Consulting	\$5,485	\$5,250	\$5,500	\$5,500	\$10,000
530315	Pre/Post Employment	\$49	\$133	\$0	\$0	\$0
530341	Other Svcs - Contract / Admin	\$8,098	\$79,800	\$209,000	\$209,000	\$193,200
530342	Other Svcs - Maint / Licenses	\$177,634	\$201,493	\$227,369	\$227,369	\$236,565
530411	Communication - Phone	\$16,556	\$14,233	\$12,804	\$12,804	\$15,228
550510	Office	\$528	\$356	\$600	\$600	\$600
550520	Operating	\$119	\$259	\$250	\$250	\$0
550525	Operating - Small Tools	\$831	\$15,782	\$32,000	\$29,000	\$35,700
550526	Operating - Software	\$0	\$1,342	\$679	\$679	\$2,100
555400	Travel & Per Diem	\$1,416	\$105	\$0	\$0	\$150
555420	Postage / Freight	\$0	\$12	\$50	\$50	\$50
555470	Printing / Binding	\$0	\$0	\$900	\$900	\$900
555480	Promotional / Advertising	\$0	\$84	\$1,915	\$1,915	\$13,269
555540	Dues/Reg/Pub	\$200	\$0	\$148	\$148	\$148
555550	Training	\$3,954	\$3,809	\$3,630	\$3,630	\$4,500
555551	Educational Incentive	\$1,500	\$0	\$1,500	\$1,500	\$0
	Total Operating	\$216,370	\$322,658	\$496,345	\$493,345	\$512,410
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560642	Mach & Equip - Data Proc	\$50,858	\$69,645	\$0	\$3,000	\$0
560650	Construction In Progress	\$161,655	\$0	\$0	\$0	\$0
560680	Intangibles	\$31,059	\$30,520	\$0	\$0	\$0
	Total Capital	\$243,572	\$100,165	\$0	\$3,000	\$0
	TOTAL	\$999,417	\$839,220	\$746,049	\$746,049	\$793,499

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 16/17 Actual</u>	<u>FY 17/18 Actual</u>	<u>Original FY 18/19 Budget</u>	<u>Revised FY 18/19 Budget</u>	<u>FY 19/20 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
530342	Other Svcs - Maint / Licenses	\$886	\$569	\$886	\$886	\$810
530411	Communication - Phone	\$11,508	\$13,660	\$13,200	\$13,200	\$13,200
545110	R&M Bldgs - City Hall	\$433	\$2,424	\$7,500	\$7,500	\$4,000
550510	Office	\$1,667	\$1,585	\$2,700	\$2,700	\$2,700
550520	Operating	\$512	\$0	\$0	\$0	\$200
555441	Rent / Lease - Copy Machine	\$6,178	\$6,495	\$8,702	\$8,702	\$8,616
	Total Operating	\$21,184	\$24,733	\$32,988	\$32,988	\$29,526
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$21,184	\$24,733	\$32,988	\$32,988	\$29,526

EXPENDITURES	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
Personal Services	\$709,208	\$795,902	\$880,556	\$763,756	\$983,466
Operating Expenses	\$268,731	\$245,791	\$248,921	\$362,685	\$350,154
Transfers	\$500,000	\$250,000	\$0	\$0	\$0
Capital Outlay	\$73,595	\$64,743	\$0	\$28,036	\$0
TOTAL EXPENDITURES	\$1,551,534	\$1,356,436	\$1,129,477	\$1,154,477	\$1,333,620

Administration - 4100

Public Works Superintendent	1	1	1	1
Public Works Supervisor	1	1	1	1
Total	2	2	2	1

Roads - 4110

Team Leader	1	1	1	1
Maintenance Worker	9	9	8	8
Total	10	10	9	9

Facility Maintenance - 1930

Facilities Technician	1	1	1	1
Building Service Coordinator				1
Total	1	1	1	2

Fleet Maintenance - 1940

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

TOTAL FULL-TIME PERSONNEL	16	16	15	15
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<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 16/17 Actual</u>	<u>FY 17/18 Actual</u>	<u>Original FY 18/19 Budget</u>	<u>Revised FY 18/19 Budget</u>	<u>FY 19/20 Budget</u>
510100	Base Wages/Salaries	\$416,514	\$498,137	\$587,847	\$496,997	\$630,454
510140	Overtime	\$17,314	\$8,437	\$8,752	\$33,462	\$21,232
510900	Reimbursements	(\$327)	\$0	\$0	\$0	\$0
520200	FICA	\$32,912	\$38,452	\$45,660	\$45,781	\$49,869
520220	Pension DB	\$101,008	\$104,109	\$62,482	\$62,482	\$61,566
520225	Pension DC	\$6,787	\$7,636	\$25,718	\$18,820	\$31,115
520230	Health Insurance	\$113,784	\$112,644	\$116,157	\$76,274	\$151,916
520240	Workers' Comp	\$21,216	\$26,487	\$33,940	\$29,940	\$37,314
	Total Payroll	\$709,208	\$795,902	\$880,556	\$763,756	\$983,466
530315	Pre/Post Employment	\$1,858	\$1,398	\$2,283	\$2,283	\$2,973
530341	Other Svcs - Contract / Admin	\$13,375	\$29,711	\$10,300	\$127,100	\$10,300
530342	Other Svcs - Maint / Licenses	\$6,051	\$6,234	\$5,028	\$5,028	\$6,970
530411	Communication - Phone	\$0	\$276	\$3,120	\$3,120	\$2,832
530413	Communication - R&M	\$486	\$420	\$1,600	\$1,600	\$1,600
540430	Utilities	\$53,120	\$56,681	\$58,920	\$64,120	\$61,620
545100	R&M Buildings	\$10,081	\$34,176	\$35,440	\$19,553	\$37,940
545110	R&M Bldgs - City Hall	\$29,653	\$38,694	\$30,358	\$31,358	\$37,685
545120	R&M Bldgs - Util / PW Compound	\$610	\$730	\$700	\$700	\$2,500
545270	R&M Infra - Grounds	\$11,010	\$10,523	\$12,652	\$16,652	\$85,980
545300	R&M Mach & Equip	\$3,970	\$4,528	\$5,400	\$5,400	\$6,800
545310	R&M M&E - Vehicles	\$15,727	\$9,790	\$11,770	\$11,520	\$14,720
545410	R&M Trans - Roads	\$87,344	\$0	\$0	\$0	\$0
550510	Office	\$22	\$78	\$400	\$400	\$600
550520	Operating	\$857	\$296	\$900	\$900	\$900
550522	Operating - Tires / Filters	\$1,793	\$2,755	\$5,300	\$5,300	\$8,700
550523	Operating - Janitorial	\$2,815	\$3,596	\$2,800	\$2,800	\$3,600
550525	Operating - Small Tools	\$1,748	\$6,694	\$7,325	\$11,825	\$10,200
550527	Operating - Apparel	\$6,720	\$7,240	\$11,985	\$11,686	\$10,716
552000	Fuel	\$20,708	\$28,786	\$33,640	\$33,140	\$34,268
555400	Travel & Per Diem	\$0	\$0	\$100	\$100	\$100
555420	Postage / Freight	\$187	\$122	\$200	\$200	\$200
555442	Rent / Lease - Equipment	\$0	\$0	\$1,700	\$1,700	\$3,200
555470	Printing / Binding	\$0	\$67	\$100	\$100	\$100
555540	Dues/Reg/Pub	\$100	\$0	\$200	\$200	\$200
555550	Training	\$496	\$2,996	\$6,700	\$5,900	\$5,450
	Total Operating	\$268,731	\$245,791	\$248,921	\$362,685	\$350,154
591130	To Solid Waste	\$500,000	\$250,000	\$0	\$0	\$0
	Total Transfers	\$500,000	\$250,000	\$0	\$0	\$0
560620	Buildings	\$0	\$64,743	\$0	\$6,687	\$0
560640	Machinery & Equipment	\$73,595	\$0	\$0	\$1,349	\$0
560650	Construction In Progress	\$0	\$0	\$0	\$20,000	\$0
	Total Capital	\$73,595	\$64,743	\$0	\$28,036	\$0
	TOTAL PUBLIC WORKS	\$1,551,534	\$1,356,436	\$1,129,477	\$1,154,477	\$1,333,620

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 16/17 Actual</u>	<u>FY 17/18 Actual</u>	<u>Original FY 18/19 Budget</u>	<u>Revised FY 18/19 Budget</u>	<u>FY 19/20 Budget</u>
510100	Base Wages/Salaries	\$30,296	\$79,178	\$141,030	\$136,980	\$59,273
510140	Overtime	\$300	\$254	\$0	\$300	\$0
510900	Reimbursements	(\$327)	\$0	\$0	\$0	\$0
520200	FICA	\$2,327	\$6,018	\$10,791	\$10,791	\$4,537
520220	Pension DB	\$40	\$2,977	\$0	\$0	\$0
520225	Pension DC	\$2,278	\$2,916	\$10,579	\$10,579	\$4,448
520230	Health Insurance	\$10,663	\$10,537	\$3,378	\$7,128	\$3,764
520240	Workers' Comp	\$134	\$862	\$6,268	\$6,268	\$811
	Total Payroll	\$45,711	\$102,742	\$172,046	\$172,046	\$72,833
530315	Pre/Post Employment	\$166	(\$97)	\$300	\$300	\$300
530342	Other Svcs - Maint / Licenses	\$2,903	\$2,725	\$1,728	\$1,728	\$3,670
530411	Communication - Phone	\$0	\$276	\$960	\$960	\$2,208
530413	Communication - R&M	\$0	\$0	\$200	\$200	\$200
540430	Utilities	\$12,739	\$14,635	\$14,820	\$20,020	\$18,420
545100	R&M Buildings	\$1,582	\$3,038	\$5,440	\$5,440	\$7,940
545310	R&M M&E - Vehicles	\$0	\$0	\$100	\$100	\$1,000
550510	Office	\$22	\$78	\$400	\$400	\$600
550520	Operating	\$658	\$113	\$200	\$200	\$200
550522	Operating - Tires / Filters	\$0	\$0	\$100	\$100	\$1,500
550523	Operating - Janitorial	\$192	\$298	\$300	\$300	\$300
550525	Operating - Small Tools	\$0	\$0	\$100	\$100	\$100
550527	Operating - Apparel	\$294	\$274	\$350	\$350	\$1,348
552000	Fuel	\$899	\$444	\$1,355	\$1,355	\$1,725
555400	Travel & Per Diem	\$0	\$0	\$100	\$100	\$100
555420	Postage / Freight	\$187	\$122	\$200	\$200	\$200
555470	Printing / Binding	\$0	\$67	\$100	\$100	\$100
555540	Dues/Reg/Pub	\$100	\$0	\$200	\$200	\$200
555550	Training	\$700	\$3,229	\$4,200	\$4,200	\$4,200
	Total Operating	\$20,442	\$25,202	\$31,153	\$36,353	\$44,311
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$66,153	\$127,944	\$203,199	\$208,399	\$117,144

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 16/17 Actual</u>	<u>FY 17/18 Actual</u>	<u>Original FY 18/19 Budget</u>	<u>Revised FY 18/19 Budget</u>	<u>FY 19/20 Budget</u>
510100	Base Wages/Salaries	\$238,867	\$267,413	\$289,598	\$202,798	\$349,271
510140	Overtime	\$14,525	\$6,127	\$7,500	\$28,500	\$19,980
520200	FICA	\$19,136	\$20,744	\$22,741	\$22,741	\$28,254
520220	Pension DB	\$65,830	\$66,413	\$31,669	\$31,669	\$29,796
520225	Pension DC	\$2,379	\$2,587	\$11,782	\$4,782	\$18,868
520230	Health Insurance	\$73,625	\$64,591	\$70,581	\$30,581	\$99,308
520240	Workers' Comp	\$17,074	\$21,205	\$22,977	\$18,977	\$29,162
	Total Payroll	\$431,436	\$449,080	\$456,848	\$340,048	\$574,639
530315	Pre/Post Employment	\$1,207	\$1,495	\$1,783	\$1,783	\$2,273
530341	Other Svcs - Contract / Admin	\$5,000	\$20,695	\$0	\$116,800	\$0
530411	Communication - Phone	\$0	\$0	\$1,080	\$1,080	\$624
530413	Communication - R&M	\$486	\$420	\$1,200	\$1,200	\$1,200
545270	R&M Infra - Grounds	\$0	\$0	\$0	\$0	\$71,600
545300	R&M Mach & Equip	\$3,865	\$4,460	\$3,800	\$3,800	\$4,800
545310	R&M M&E - Vehicles	\$15,049	\$8,830	\$10,420	\$10,420	\$10,420
545410	R&M Trans - Roads	\$87,344	\$0	\$0	\$0	\$0
550520	Operating	\$0	\$8	\$200	\$200	\$200
550522	Operating - Tires / Filters	\$1,711	\$2,557	\$3,000	\$3,000	\$3,000
550523	Operating - Janitorial	\$338	\$417	\$0	\$0	\$300
550525	Operating - Small Tools	\$1,008	\$1,660	\$3,425	\$3,425	\$4,800
550527	Operating - Apparel	\$4,906	\$5,535	\$7,300	\$8,100	\$6,458
552000	Fuel	\$10,818	\$14,132	\$15,985	\$15,985	\$16,863
555442	Rent / Lease - Equipment	\$0	\$0	\$1,500	\$1,500	\$3,000
555550	Training	(\$204)	(\$233)	\$2,500	\$1,700	\$1,250
	Total Operating	\$131,528	\$59,976	\$52,193	\$168,993	\$126,788
591130	To Solid Waste	\$500,000	\$250,000	\$0	\$0	\$0
	Total Transfers	\$500,000	\$250,000	\$0	\$0	\$0
560640	Machinery & Equipment	\$73,595	\$0	\$0	\$0	\$0
	Total Capital	\$73,595	\$0	\$0	\$0	\$0
	TOTAL	\$1,136,559	\$759,056	\$509,041	\$509,041	\$701,427

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 16/17 Actual</u>	<u>FY 17/18 Actual</u>	<u>Original FY 18/19 Budget</u>	<u>Revised FY 18/19 Budget</u>	<u>FY 19/20 Budget</u>
510100	Base Wages/Salaries	\$33,710	\$34,322	\$35,045	\$35,045	\$90,634
510140	Overtime	\$131	\$543	\$251	\$251	\$251
520200	FICA	\$2,588	\$2,642	\$2,702	\$2,702	\$6,955
520220	Pension DB	\$235	\$98	\$0	\$0	\$0
520225	Pension DC	\$1,681	\$1,742	\$1,772	\$1,772	\$5,877
520230	Health Insurance	\$10,674	\$10,400	\$10,049	\$10,049	\$17,446
520240	Workers' Comp	\$1,148	\$1,274	\$1,322	\$1,322	\$3,545
	Total Payroll	\$50,167	\$51,021	\$51,141	\$51,141	\$124,708
530315	Pre/Post Employment	\$0	\$0	\$100	\$100	\$100
530341	Other Svcs - Contract / Admin	\$8,375	\$9,016	\$10,300	\$10,300	\$10,300
530411	Communication - Phone	\$0	\$0	\$480	\$480	\$0
530413	Communication - R&M	\$0	\$0	\$200	\$200	\$200
540430	Utilities	\$36,597	\$37,536	\$39,600	\$39,600	\$38,400
545100	R&M Buildings	\$8,499	\$31,138	\$30,000	\$14,113	\$30,000
545110	R&M Bldgs - City Hall	\$29,653	\$38,694	\$30,358	\$31,358	\$37,685
545270	R&M Infra - Grounds	\$11,010	\$10,523	\$12,652	\$16,652	\$14,380
545300	R&M Mach & Equip	\$35	\$68	\$100	\$100	\$500
545310	R&M M&E - Vehicles	\$288	\$515	\$450	\$200	\$2,500
550520	Operating	\$0	\$6	\$100	\$100	\$100
550522	Operating - Tires / Filters	\$0	\$99	\$400	\$400	\$2,400
550523	Operating - Janitorial	\$1,938	\$2,532	\$2,000	\$2,000	\$2,500
550525	Operating - Small Tools	\$173	\$4,354	\$2,300	\$6,800	\$3,300
550527	Operating - Apparel	\$380	\$467	\$462	\$712	\$774
552000	Fuel	\$3,400	\$2,777	\$3,425	\$2,925	\$3,837
555442	Rent / Lease - Equipment	\$0	\$0	\$100	\$100	\$100
	Total Operating	\$100,348	\$137,725	\$133,027	\$126,140	\$147,076
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560620	Buildings	\$0	\$64,743	\$0	\$6,687	\$0
560650	Construction In Progress	\$0	\$0	\$0	\$20,000	\$0
	Total Capital	\$0	\$64,743	\$0	\$26,687	\$0
	TOTAL	\$150,515	\$253,489	\$184,168	\$203,968	\$271,784

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 16/17 Actual</u>	<u>FY 17/18 Actual</u>	<u>Original FY 18/19 Budget</u>	<u>Revised FY 18/19 Budget</u>	<u>FY 19/20 Budget</u>
510100	Base Wages/Salaries	\$113,641	\$117,224	\$122,174	\$122,174	\$131,276
510140	Overtime	\$2,358	\$1,513	\$1,001	\$4,411	\$1,001
520200	FICA	\$8,861	\$9,048	\$9,426	\$9,547	\$10,123
520220	Pension DB	\$34,903	\$34,621	\$30,813	\$30,813	\$31,770
520225	Pension DC	\$449	\$391	\$1,585	\$1,687	\$1,922
520230	Health Insurance	\$18,822	\$27,116	\$32,149	\$28,516	\$31,398
520240	Workers' Comp	\$2,860	\$3,146	\$3,373	\$3,373	\$3,796
	Total Payroll	\$181,894	\$193,059	\$200,521	\$200,521	\$211,286
530315	Pre/Post Employment	\$485	\$0	\$100	\$100	\$300
530342	Other Svcs - Maint / Licenses	\$3,148	\$3,509	\$3,300	\$3,300	\$3,300
530411	Communication - Phone	\$0	\$0	\$600	\$600	\$0
540430	Utilities	\$3,784	\$4,510	\$4,500	\$4,500	\$4,800
545120	R&M Bldgs - Util / PW Compound	\$610	\$730	\$700	\$700	\$2,500
545300	R&M Mach & Equip	\$70	\$0	\$1,500	\$1,500	\$1,500
545310	R&M M&E - Vehicles	\$390	\$445	\$800	\$800	\$800
550520	Operating	\$199	\$169	\$400	\$400	\$400
550522	Operating - Tires / Filters	\$82	\$99	\$1,800	\$1,800	\$1,800
550523	Operating - Janitorial	\$347	\$349	\$500	\$500	\$500
550525	Operating - Small Tools	\$567	\$680	\$1,500	\$1,500	\$2,000
550527	Operating - Apparel	\$1,140	\$964	\$3,873	\$2,524	\$2,136
552000	Fuel	\$5,591	\$11,433	\$12,875	\$12,875	\$11,843
555442	Rent / Lease - Equipment	\$0	\$0	\$100	\$100	\$100
	Total Operating	\$16,413	\$22,888	\$32,548	\$31,199	\$31,979
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$0	\$0	\$1,349	\$0
	Total Capital	\$0	\$0	\$0	\$1,349	\$0
	TOTAL	\$198,307	\$215,947	\$233,069	\$233,069	\$243,265

EXPENDITURES	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
Personal Services	\$317,374	\$299,602	\$296,865	\$270,456	\$502,315
Operating Expenses	\$1,010,409	\$1,067,443	\$1,108,405	\$1,282,577	\$1,538,748
Transfers	\$0	\$250,000	\$0	\$0	\$0
Capital Outlay	\$3,222	\$0	\$0	\$0	\$50,000
TOTAL EXPENDITURES	\$1,331,005	\$1,617,045	\$1,405,270	\$1,553,033	\$2,091,063

Administration & Planning - 1500

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

Planning - 1510

Planner	2	1	1	2
Total	2	1	1	2

Urban Beautification - 1520

Landscape Manager	1	1	1	1
Maintenance Worker		1	1	3
Total	1	2	2	4

TOTAL FULL-TIME PERSONNEL	5	5	4	7
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Urban Beautification - Part-Time - 1520

Maintenance Worker	1.25			
Total	1.25	0.00	0.00	0.00

TOTAL PART-TIME PERSONNEL	1.25	0.00	0.00	0.00
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<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 16/17 Actual</u>	<u>FY 17/18 Actual</u>	<u>Original FY 18/19 Budget</u>	<u>Revised FY 18/19 Budget</u>	<u>FY 19/20 Budget</u>
510100	Base Wages/Salaries	\$213,204	\$202,240	\$196,969	\$198,680	\$334,991
510140	Overtime	\$739	\$254	\$0	\$189	\$3,611
520200	FICA	\$15,931	\$15,182	\$15,073	\$15,573	\$25,911
520220	Pension DB	\$41,570	\$40,409	\$18,727	\$18,727	\$3,911
520225	Pension DC	\$7,301	\$2,812	\$8,002	\$5,523	\$23,818
520230	Health Insurance	\$36,357	\$36,397	\$54,568	\$30,223	\$108,637
520240	Workers' Comp	\$2,272	\$2,308	\$3,526	\$1,541	\$1,436
	Total Payroll	\$317,374	\$299,602	\$296,865	\$270,456	\$502,315
530314	Consulting	\$0	\$8,146	\$53,000	\$108,036	\$55,000
530315	Pre/Post Employment	\$378	\$390	\$250	\$336	\$250
530341	Other Svcs - Contract / Admin	\$0	\$0	\$0	\$8,150	\$0
530342	Other Svcs - Maint / Licenses	\$0	\$0	\$432	\$432	\$432
530411	Communication - Phone	\$160	\$520	\$1,920	\$1,920	\$1,536
540430	Utilities	\$39,523	\$38,351	\$41,160	\$51,160	\$41,892
540434	Streetlights	\$469,504	\$484,793	\$523,440	\$523,440	\$538,511
545270	R&M Infra - Grounds	\$481,296	\$528,527	\$468,278	\$543,491	\$877,975
545300	R&M Mach & Equip	\$211	\$0	\$250	\$0	\$250
545310	R&M M&E - Vehicles	\$2,226	\$60	\$825	\$825	\$825
550510	Office	\$3,228	\$1,132	\$1,750	\$2,729	\$1,700
550520	Operating	\$262	\$0	\$0	\$126	\$100
550522	Operating - Tires / Filters	\$521	\$290	\$400	\$400	\$400
550525	Operating - Small Tools	\$0	\$0	\$400	\$29,280	\$1,500
550526	Operating - Software	\$500	\$500	\$500	\$500	\$1,000
550527	Operating - Apparel	\$205	\$278	\$200	\$515	\$1,504
552000	Fuel	\$2,008	\$1,269	\$2,755	\$2,755	\$3,863
555400	Travel & Per Diem	\$153	\$1	\$700	\$579	\$100
555420	Postage / Freight	\$77	\$46	\$300	\$670	\$200
555470	Printing / Binding	\$907	\$109	\$500	\$1,253	\$850
555480	Promotional / Advertising	\$6,629	\$2,063	\$6,000	\$5,161	\$6,500
555540	Dues/Reg/Pub	\$1,900	\$896	\$2,345	\$800	\$1,910
555550	Training	\$721	\$72	\$3,000	\$19	\$2,450
	Total Operating	\$1,010,409	\$1,067,443	\$1,108,405	\$1,282,577	\$1,538,748
591140	To Arbor	\$0	\$250,000	\$0	\$0	\$0
	Total Transfers	\$0	\$250,000	\$0	\$0	\$0
560641	Mach & Equip - Vehicles	\$0	\$0	\$0	\$0	\$50,000
560650	Construction In Progress	\$3,222	\$0	\$0	\$0	\$0
	Total Capital	\$3,222	\$0	\$0	\$0	\$50,000
TOTAL COMMUNITY DEVELOPMENT		\$1,331,005	\$1,617,045	\$1,405,270	\$1,553,033	\$2,091,063

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 16/17 Actual</u>	<u>FY 17/18 Actual</u>	<u>Original FY 18/19 Budget</u>	<u>Revised FY 18/19 Budget</u>	<u>FY 19/20 Budget</u>
510100	Base Wages/Salaries	\$107,106	\$130,286	\$58,181	\$61,435	\$55,831
510140	Overtime	\$260	\$136	\$0	\$0	\$0
520200	FICA	\$7,956	\$9,698	\$4,453	\$4,651	\$4,272
520220	Pension DB	\$41,179	\$40,409	\$18,727	\$18,727	\$0
520225	Pension DC	\$2,704	\$1,060	\$171	\$996	\$4,188
520230	Health Insurance	\$22,385	\$25,274	\$11,000	\$6,723	\$9,815
520240	Workers' Comp	\$502	\$395	\$107	\$107	\$102
	Total Payroll	\$182,092	\$207,258	\$92,639	\$92,639	\$74,208
530314	Consulting	\$0	\$8,146	\$53,000	\$108,036	\$55,000
530315	Pre/Post Employment	\$72	\$207	\$100	\$186	\$100
530411	Communication - Phone	\$160	\$520	\$1,440	\$1,440	\$480
545310	R&M M&E - Vehicles	\$118	\$0	\$325	\$325	\$325
550510	Office	\$3,188	\$1,119	\$1,500	\$2,579	\$1,600
550520	Operating	\$87	\$0	\$0	\$126	\$100
552000	Fuel	\$155	\$201	\$542	\$542	\$0
555400	Travel & Per Diem	\$18	\$0	\$200	\$200	\$100
555420	Postage / Freight	\$70	\$46	\$300	\$670	\$200
555470	Printing / Binding	\$175	\$109	\$200	\$1,253	\$500
555480	Promotional / Advertising	\$0	\$693	\$1,000	\$5,161	\$1,000
555540	Dues/Reg/Pub	\$1,485	\$418	\$680	\$0	\$580
555550	Training	\$221	\$0	\$1,500	\$19	\$1,500
	Total Operating	\$5,749	\$11,459	\$60,787	\$120,537	\$61,485
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$187,841	\$218,717	\$153,426	\$213,176	\$135,693

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 16/17 Actual</u>	<u>FY 17/18 Actual</u>	<u>Original FY 18/19 Budget</u>	<u>Revised FY 18/19 Budget</u>	<u>FY 19/20 Budget</u>
510100	Base Wages/Salaries	\$56,422	\$33,380	\$45,610	\$56,027	\$111,642
510140	Overtime	\$106	\$0	\$0	\$0	\$0
520200	FICA	\$4,187	\$2,538	\$3,490	\$4,272	\$8,543
520225	Pension DC	\$2,817	\$618	\$3,421	\$431	\$8,374
520230	Health Insurance	\$13,972	\$6,521	\$14,390	\$4,390	\$37,963
520240	Workers' Comp	\$176	\$59	\$83	\$95	\$202
	Total Payroll	\$77,680	\$43,116	\$66,994	\$65,215	\$166,724
530315	Pre/Post Employment	\$146	\$0	\$0	\$0	\$0
550510	Office	\$40	\$13	\$150	\$150	\$100
550520	Operating	\$175	\$0	\$0	\$0	\$0
550526	Operating - Software	\$500	\$500	\$500	\$500	\$1,000
555400	Travel & Per Diem	\$135	\$0	\$500	\$379	\$0
555470	Printing / Binding	\$692	\$0	\$300	\$0	\$300
555480	Promotional / Advertising	\$6,629	\$1,370	\$5,000	\$0	\$4,500
555540	Dues/Reg/Pub	\$95	\$0	\$1,000	\$800	\$665
555550	Training	\$500	\$72	\$1,000	\$0	\$450
	Total Operating	\$8,912	\$1,955	\$8,450	\$4,029	\$7,015
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$86,592	\$45,071	\$75,444	\$69,244	\$173,739

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 16/17 Actual</u>	<u>FY 17/18 Actual</u>	<u>Original FY 18/19 Budget</u>	<u>Revised FY 18/19 Budget</u>	<u>FY 19/20 Budget</u>
510100	Base Wages/Salaries	\$49,676	\$38,574	\$93,178	\$81,218	\$167,518
510140	Overtime	\$373	\$118	\$0	\$189	\$3,611
520200	FICA	\$3,788	\$2,946	\$7,130	\$6,650	\$13,096
520220	Pension DB	\$391	\$0	\$0	\$0	\$3,911
520225	Pension DC	\$1,780	\$1,134	\$4,410	\$4,096	\$11,256
520230	Health Insurance	\$0	\$4,602	\$29,178	\$19,110	\$60,859
520240	Workers' Comp	\$1,594	\$1,854	\$3,336	\$1,339	\$1,132
	Total Payroll	\$57,602	\$49,228	\$137,232	\$112,602	\$261,383
530315	Pre/Post Employment	\$160	\$183	\$150	\$150	\$150
530341	Other Svcs - Contract / Admin	\$0	\$0	\$0	\$8,150	\$0
530342	Other Svcs - Maint / Licenses	\$0	\$0	\$432	\$432	\$432
530411	Communication - Phone	\$0	\$0	\$480	\$480	\$1,056
540430	Utilities	\$39,523	\$38,351	\$41,160	\$51,160	\$41,892
545270	R&M Infra - Grounds	\$481,296	\$528,527	\$468,278	\$543,491	\$877,975
545300	R&M Mach & Equip	\$211	\$0	\$250	\$0	\$250
545310	R&M M&E - Vehicles	\$2,108	\$60	\$500	\$500	\$500
550510	Office	\$0	\$0	\$100	\$0	\$0
550522	Operating - Tires / Filters	\$521	\$290	\$400	\$400	\$400
550525	Operating - Small Tools	\$0	\$0	\$400	\$27,080	\$1,500
550527	Operating - Apparel	\$205	\$278	\$200	\$515	\$1,504
552000	Fuel	\$1,853	\$1,068	\$2,213	\$2,213	\$3,863
555420	Postage / Freight	\$7	\$0	\$0	\$0	\$0
555470	Printing / Binding	\$40	\$0	\$0	\$0	\$50
555540	Dues/Reg/Pub	\$320	\$478	\$665	\$0	\$665
555550	Training	\$0	\$0	\$500	\$0	\$500
	Total Operating	\$526,244	\$569,236	\$515,728	\$634,571	\$931,737
591140	To Arbor	\$0	\$250,000	\$0	\$0	\$0
	Total Transfers	\$0	\$250,000	\$0	\$0	\$0
560641	Mach & Equip - Vehicles	\$0	\$0	\$0	\$0	\$50,000
560650	Construction In Progress	\$3,222	\$0	\$0	\$0	\$0
	Total Capital	\$3,222	\$0	\$0	\$0	\$50,000
	TOTAL	\$587,068	\$868,464	\$652,960	\$747,173	\$1,243,120

Machinery & Equipment:
F550 w. dump body 50,000

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 16/17 Actual</u>	<u>FY 17/18 Actual</u>	<u>Original FY 18/19 Budget</u>	<u>Revised FY 18/19 Budget</u>	<u>FY 19/20 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
540434	Streetlights	\$469,504	\$484,793	\$523,440	\$523,440	\$538,511
	Total Operating	\$469,504	\$484,793	\$523,440	\$523,440	\$538,511
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$469,504	\$484,793	\$523,440	\$523,440	\$538,511

EXPENDITURES	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
Personal Services	\$6,053,121	\$5,904,184	\$6,298,768	\$5,891,768	\$6,270,927
Operating Expenses	\$572,051	\$575,967	\$617,059	\$631,549	\$623,808
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$140,838	\$88,867	\$120,000	\$345,019	\$32,175
TOTAL EXPENDITURES	\$6,766,010	\$6,569,018	\$7,035,827	\$6,868,336	\$6,926,910

Office of the Chief - 2100

Sworn:

Police Chief	1	1	1	1
Captain	3	3	3	3
Lieutenant	5	5	4	4
Sworn Officer	56	56	47	47
Total Sworn	65	65	55	55

Civilian:

Administrative Assistant	1	1		
Code Enforcement Specialist	2	2	2	2
Records Clerk			2	2
Forensic Specialist	2	2	2	2
Total Civilian	5	5	6	6
Total	70	70	61	61

Support Services - 2140 (Dispatch)

Communications Operator	8	7	8	8
Communications Operator - Supervisor		1	1	1
Total	8	8	9	9

TOTAL FULL-TIME PERSONNEL	78	78	70	70
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Office of the Chief - Part-Time - 2100

Records Clerk	1.63	2.00		
Total	1.63	2.00	0.00	0.00

Support Services - Part-Time - 2140 (Dispatch)

Communications Operator	2.50	1.07	0.50	0.50
Total	2.50	1.07	0.50	0.50

TOTAL PART-TIME PERSONNEL	4.13	3.07	0.50	0.50
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<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 16/17 Actual</u>	<u>FY 17/18 Actual</u>	<u>Original FY 18/19 Budget</u>	<u>Revised FY 18/19 Budget</u>	<u>FY 19/20 Budget</u>
510100	Base Wages/Salaries	\$3,360,889	\$3,285,171	\$3,736,591	\$3,548,091	\$3,720,656
510140	Overtime	\$308,242	\$270,952	\$126,017	\$230,747	\$143,845
510900	Reimbursements	(\$60,484)	(\$55,967)	\$0	\$0	\$0
520200	FICA	\$271,916	\$264,814	\$291,072	\$291,072	\$291,778
520220	Pension DB	\$1,351,678	\$1,412,147	\$1,120,872	\$1,120,872	\$1,150,802
520225	Pension DC	\$8,779	\$12,150	\$29,323	\$29,323	\$17,435
520230	Health Insurance	\$722,551	\$622,344	\$885,651	\$562,161	\$832,596
520240	Workers' Comp	\$89,550	\$92,573	\$109,242	\$109,502	\$113,815
	Total Payroll	\$6,053,121	\$5,904,184	\$6,298,768	\$5,891,768	\$6,270,927
530315	Pre/Post Employment	\$9,580	\$6,527	\$9,700	\$9,700	\$8,450
530340	Other Svcs	\$2,490	\$4,480	\$5,200	\$5,200	\$5,200
530341	Other Svcs - Contract / Admin	\$7,200	\$7,200	\$7,200	\$7,200	\$7,616
530342	Other Svcs - Maint / Licenses	\$19,896	\$25,943	\$26,064	\$28,116	\$26,099
530411	Communication - Phone	\$52,333	\$46,938	\$54,883	\$55,083	\$53,683
530413	Communication - R&M	\$1,161	\$4,897	\$4,850	\$4,850	\$4,850
540430	Utilities	\$44,085	\$41,317	\$48,780	\$48,780	\$48,780
545100	R&M Buildings	\$14,547	\$35,116	\$34,500	\$37,500	\$49,100
545300	R&M Mach & Equip	\$28,179	\$37,228	\$30,800	\$28,800	\$28,280
545310	R&M M&E - Vehicles	\$79,500	\$65,950	\$59,150	\$58,827	\$63,150
550510	Office	\$5,027	\$6,192	\$16,892	\$16,892	\$5,000
550520	Operating	\$37,266	\$33,225	\$32,784	\$32,335	\$35,405
550522	Operating - Tires / Filters	\$13,626	\$19,973	\$17,750	\$17,750	\$18,450
550523	Operating - Janitorial	\$3,465	\$2,308	\$3,500	\$3,500	\$3,500
550525	Operating - Small Tools	\$50,801	\$35,545	\$17,335	\$36,940	\$39,680
550526	Operating - Software	\$750	\$750	\$1,050	\$1,050	\$4,500
550527	Operating - Apparel	\$39,655	\$28,393	\$41,275	\$47,775	\$33,030
552000	Fuel	\$110,689	\$119,493	\$124,389	\$114,389	\$111,780
555400	Travel & Per Diem	\$828	\$2,524	\$5,000	\$2,200	\$5,645
555420	Postage / Freight	\$2,051	\$2,491	\$3,500	\$3,725	\$3,000
555441	Rent / Lease - Copy Machine	\$6,858	\$6,042	\$7,140	\$7,140	\$7,140
555442	Rent / Lease - Equipment	\$150	\$633	\$800	\$7,880	\$800
555470	Printing / Binding	\$3,061	\$4,042	\$4,850	\$4,850	\$4,700
555480	Promotional / Advertising	\$4,073	\$2,797	\$5,450	\$5,450	\$5,450
555481	Promo - Employee Relations	\$2,036	\$811	\$3,280	\$2,680	\$2,640
555482	Promo - Programs	\$2,303	\$1,466	\$1,800	\$1,800	\$1,800
555540	Dues/Reg/Pub	\$2,648	\$4,889	\$5,310	\$5,310	\$4,555
555550	Training	\$27,793	\$27,203	\$37,827	\$35,827	\$35,525
555551	Educational Incentive	\$0	\$1,594	\$6,000	\$0	\$6,000
	Total Operating	\$572,051	\$575,967	\$617,059	\$631,549	\$623,808
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$86,996	\$58,477	\$0	\$22,000	\$7,175
560641	Mach & Equip - Vehicles	\$0	\$0	\$120,000	\$306,000	\$0
560642	Mach & Equip - Data Proc	\$52,042	\$30,390	\$0	\$15,000	\$0
560643	Mach & Equip - Furn/Office	\$0	\$0	\$0	\$2,019	\$0
	Total Capital	\$140,838	\$88,867	\$120,000	\$345,019	\$32,175
	TOTAL POLICE	\$6,766,010	\$6,569,018	\$7,035,827	\$6,868,336	\$6,926,910

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 16/17 Actual</u>	<u>FY 17/18 Actual</u>	<u>Original FY 18/19 Budget</u>	<u>Revised FY 18/19 Budget</u>	<u>FY 19/20 Budget</u>
510100	Base Wages/Salaries	\$3,095,130	\$3,009,897	\$3,411,196	\$3,192,255	\$3,398,357
510140	Overtime	\$257,085	\$223,620	\$117,056	\$191,179	\$125,125
510900	Reimbursements	(\$60,484)	(\$55,967)	\$0	\$0	\$0
520200	FICA	\$247,794	\$240,364	\$265,485	\$263,155	\$265,682
520220	Pension DB	\$1,306,398	\$1,358,581	\$1,092,696	\$1,082,498	\$1,122,702
520225	Pension DC	\$5,183	\$5,518	\$14,031	\$14,031	\$2,109
520230	Health Insurance	\$653,838	\$547,917	\$757,162	\$457,108	\$722,850
520240	Workers' Comp	\$87,918	\$91,909	\$108,636	\$108,091	\$113,196
	Total Payroll	\$5,592,862	\$5,421,839	\$5,766,262	\$5,308,317	\$5,750,021
530315	Pre/Post Employment	\$9,580	\$6,527	\$9,700	\$9,700	\$8,450
530341	Other Svcs - Contract / Admin	\$7,200	\$7,200	\$7,200	\$7,200	\$7,616
530342	Other Svcs - Maint / Licenses	\$5,057	\$5,315	\$5,040	\$7,092	\$5,160
530411	Communication - Phone	\$17,744	\$17,087	\$15,530	\$15,530	\$13,730
540430	Utilities	\$44,085	\$41,317	\$48,780	\$48,780	\$48,780
545100	R&M Buildings	\$14,547	\$35,116	\$34,500	\$37,500	\$49,100
545300	R&M Mach & Equip	\$20,455	\$35,477	\$27,800	\$25,800	\$25,280
545310	R&M M&E - Vehicles	\$56,662	\$62,441	\$54,000	\$57,654	\$59,000
550510	Office	\$3,960	\$5,158	\$15,392	\$15,392	\$4,000
550520	Operating	\$7,499	\$1,311	\$707	\$2,707	\$2,250
550522	Operating - Tires / Filters	\$13,087	\$19,973	\$16,000	\$16,000	\$17,200
550523	Operating - Janitorial	\$3,465	\$2,308	\$3,500	\$3,500	\$3,500
550525	Operating - Small Tools	\$4,789	\$3,436	\$1,200	\$2,600	\$16,900
550526	Operating - Software	\$0	\$0	\$300	\$300	\$1,200
550527	Operating - Apparel	\$26,963	\$20,232	\$22,950	\$28,350	\$22,150
552000	Fuel	\$110,689	\$119,493	\$124,389	\$114,389	\$111,780
555400	Travel & Per Diem	\$0	\$0	\$0	\$0	\$645
555420	Postage / Freight	\$642	\$761	\$1,000	\$1,225	\$1,000
555470	Printing / Binding	\$1,541	\$1,678	\$1,600	\$1,600	\$1,600
555481	Promo - Employee Relations	\$2,036	\$811	\$1,780	\$2,580	\$2,640
555540	Dues/Reg/Pub	\$2,648	\$4,889	\$5,310	\$5,310	\$4,555
555551	Educational Incentive	\$0	\$1,594	\$6,000	\$0	\$6,000
	Total Operating	\$352,649	\$392,124	\$402,678	\$403,209	\$416,321
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$44,100	\$0	\$20,000	\$0
560641	Mach & Equip - Vehicles	\$0	\$0	\$120,000	\$306,000	\$0
560643	Mach & Equip - Furn/Office	\$0	\$0	\$0	\$2,019	\$0
560650	Construction In Progress	\$0	\$0	\$0	\$0	\$25,000
	Total Capital	\$0	\$44,100	\$120,000	\$343,019	\$25,000
	TOTAL	\$5,945,511	\$5,858,063	\$6,288,940	\$6,054,545	\$6,191,342

CIP:
Fire sprinkler system - PD Headquarters \$25,000

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 16/17 Actual</u>	<u>FY 17/18 Actual</u>	<u>Original FY 18/19 Budget</u>	<u>Revised FY 18/19 Budget</u>	<u>FY 19/20 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
530340	Other Svcs	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
530342	Other Svcs - Maint / Licenses	\$5,945	\$5,748	\$6,200	\$6,200	\$6,200
530411	Communication - Phone	\$2,095	\$2,081	\$2,400	\$2,400	\$2,400
550520	Operating	\$4,654	\$4,720	\$5,150	\$5,150	\$5,150
550525	Operating - Small Tools	\$4,194	\$1,512	\$1,925	\$1,925	\$5,725
550527	Operating - Apparel	\$1,038	\$43	\$500	\$500	\$500
555442	Rent / Lease - Equipment	\$150	\$633	\$800	\$7,880	\$800
	Total Operating	\$19,276	\$15,937	\$18,175	\$25,255	\$21,975
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$13,286	\$1,455	\$0	\$0	\$1,600
560642	Mach & Equip - Data Proc	\$7,730	\$0	\$0	\$0	\$0
	Total Capital	\$21,016	\$1,455	\$0	\$0	\$1,600
	TOTAL	\$40,292	\$17,392	\$18,175	\$25,255	\$23,575

Machinery & Equipment:
Replacement SWAT ballistic vest panels \$1,600

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 16/17 Actual</u>	<u>FY 17/18 Actual</u>	<u>Original FY 18/19 Budget</u>	<u>Revised FY 18/19 Budget</u>	<u>FY 19/20 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
550510	Office	\$462	\$0	\$0	\$0	\$0
550520	Operating	\$2,724	\$2,690	\$3,575	\$3,575	\$3,575
550525	Operating - Small Tools	\$970	\$514	\$600	\$600	\$0
550527	Operating - Apparel	\$703	\$0	\$0	\$0	\$0
555470	Printing / Binding	\$610	\$1,564	\$1,700	\$1,700	\$1,700
555480	Promotional / Advertising	\$4,073	\$2,797	\$4,850	\$4,850	\$4,850
555481	Promo - Employee Relations	\$0	\$0	\$1,500	\$100	\$0
555482	Promo - Programs	\$2,303	\$1,466	\$1,800	\$1,800	\$1,800
	Total Operating	\$11,845	\$9,031	\$14,025	\$12,625	\$11,925
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$26,175	\$0	\$0	\$0	\$0
	Total Capital	\$26,175	\$0	\$0	\$0	\$0
	TOTAL	\$38,020	\$9,031	\$14,025	\$12,625	\$11,925

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 16/17 Actual</u>	<u>FY 17/18 Actual</u>	<u>Original FY 18/19 Budget</u>	<u>Revised FY 18/19 Budget</u>	<u>FY 19/20 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
530342	Other Svcs - Maint / Licenses	\$0	\$12,773	\$12,744	\$12,744	\$12,744
530411	Communication - Phone	\$0	\$0	\$1,880	\$1,880	\$2,480
545300	R&M Mach & Equip	\$5,601	\$839	\$0	\$0	\$0
545310	R&M M&E - Vehicles	\$19,006	\$0	\$0	\$0	\$0
550510	Office	\$152	\$0	\$200	\$200	\$0
550520	Operating	\$18,977	\$22,672	\$22,352	\$19,903	\$19,930
550525	Operating - Small Tools	\$25,841	\$27,029	\$6,130	\$24,095	\$9,655
550526	Operating - Software	\$0	\$0	\$250	\$250	\$400
550527	Operating - Apparel	\$9,995	\$7,298	\$16,920	\$18,020	\$9,500
555400	Travel & Per Diem	\$0	\$1,712	\$5,000	\$2,200	\$5,000
555470	Printing / Binding	\$0	\$40	\$300	\$300	\$300
555550	Training	\$2,200	\$22,913	\$31,247	\$31,247	\$25,080
	Total Operating	\$81,772	\$95,276	\$97,023	\$110,839	\$85,089
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$28,811	\$10,727	\$0	\$0	\$5,575
	Total Capital	\$28,811	\$10,727	\$0	\$0	\$5,575
	TOTAL	\$110,583	\$106,003	\$97,023	\$110,839	\$90,664

Machinery & Equipment:
Ballistic shields- patrol (5) \$5,575

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 16/17 Actual</u>	<u>FY 17/18 Actual</u>	<u>Original FY 18/19 Budget</u>	<u>Revised FY 18/19 Budget</u>	<u>FY 19/20 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
530411	Communication - Phone	\$0	\$0	\$433	\$433	\$433
545300	R&M Mach & Equip	\$2,123	\$462	\$2,000	\$2,000	\$2,000
545310	R&M M&E - Vehicles	\$3,832	\$3,509	\$5,150	\$1,173	\$4,150
550520	Operating	\$1,000	\$1,832	\$1,000	\$1,000	\$2,000
550522	Operating - Tires / Filters	\$539	\$0	\$1,750	\$1,750	\$1,250
550525	Operating - Small Tools	\$629	\$0	\$4,480	\$4,480	\$1,300
	Total Operating	\$8,123	\$5,803	\$14,813	\$10,836	\$11,133
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$2,719	\$0	\$0	\$0	\$0
	Total Capital	\$2,719	\$0	\$0	\$0	\$0
	TOTAL	\$10,842	\$5,803	\$14,813	\$10,836	\$11,133

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 16/17 Actual</u>	<u>FY 17/18 Actual</u>	<u>Original FY 18/19 Budget</u>	<u>Revised FY 18/19 Budget</u>	<u>FY 19/20 Budget</u>
510100	Base Wages/Salaries	\$265,759	\$275,274	\$325,395	\$355,836	\$322,299
510140	Overtime	\$51,157	\$47,332	\$8,961	\$39,568	\$18,720
520200	FICA	\$24,122	\$24,450	\$25,587	\$27,917	\$26,096
520220	Pension DB	\$45,280	\$53,566	\$28,176	\$38,374	\$28,100
520225	Pension DC	\$3,596	\$6,632	\$15,292	\$15,292	\$15,326
520230	Health Insurance	\$68,713	\$74,421	\$128,489	\$105,053	\$109,746
520240	Workers' Comp	\$1,632	\$663	\$606	\$1,411	\$619
	Total Payroll	\$460,259	\$482,338	\$532,506	\$583,451	\$520,906
530342	Other Svcs - Maint / Licenses	\$8,894	\$2,107	\$2,080	\$2,080	\$1,995
530411	Communication - Phone	\$32,494	\$27,730	\$34,640	\$34,640	\$34,640
530413	Communication - R&M	\$1,161	\$4,897	\$4,850	\$4,850	\$4,850
550510	Office	\$453	\$1,034	\$1,300	\$1,300	\$1,000
550520	Operating	\$2,412	\$0	\$0	\$0	\$2,500
550525	Operating - Small Tools	\$14,134	\$3,054	\$3,000	\$3,240	\$4,200
550526	Operating - Software	\$750	\$750	\$500	\$500	\$2,900
550527	Operating - Apparel	\$808	\$646	\$625	\$625	\$600
555441	Rent / Lease - Copy Machine	\$6,858	\$6,042	\$7,140	\$7,140	\$7,140
555550	Training	\$24,843	\$3,500	\$6,180	\$4,180	\$5,460
	Total Operating	\$93,635	\$50,572	\$60,315	\$58,555	\$65,285
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$16,005	\$2,195	\$0	\$2,000	\$0
560642	Mach & Equip - Data Proc	\$44,312	\$30,390	\$0	\$0	\$0
560680	Intangibles	\$1,800	\$0	\$0	\$0	\$0
	Total Capital	\$62,117	\$32,585	\$0	\$2,000	\$0
	TOTAL	\$616,011	\$565,495	\$592,821	\$644,006	\$586,191

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 16/17 Actual</u>	<u>FY 17/18 Actual</u>	<u>Original FY 18/19 Budget</u>	<u>Revised FY 18/19 Budget</u>	<u>FY 19/20 Budget</u>
	Total Payroll	\$0	\$7	\$0	\$0	\$0
530340	Other Svcs	\$1,290	\$3,280	\$4,000	\$4,000	\$4,000
545300	R&M Mach & Equip	\$0	\$450	\$1,000	\$1,000	\$1,000
550525	Operating - Small Tools	\$244	\$0	\$0	\$0	\$1,900
550527	Operating - Apparel	\$148	\$174	\$280	\$280	\$280
555420	Postage / Freight	\$1,409	\$1,730	\$2,500	\$2,500	\$2,000
555470	Printing / Binding	\$910	\$760	\$1,250	\$1,250	\$1,100
555480	Promotional / Advertising	\$0	\$0	\$600	\$600	\$600
555550	Training	\$750	\$790	\$400	\$400	\$1,200
	Total Operating	\$4,751	\$7,224	\$10,030	\$10,230	\$12,080
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$4,751	\$7,231	\$10,030	\$10,230	\$12,080

On October 2, 2008, the City's fire department was consolidated with Seminole County. Firefighters were given the option of remaining in the City's pension plan or changing to the Florida Retirement System (FRS). The County remits funds for the active firefighters in their workforce per the FRS rate in effect for the given plan year. The contractually obligated funding differential for those firefighters opting to remain in the City's plan is charged to this cost center as well as the cost of paying down the unfunded pension liability for all retired firefighters.

<u>EXPENDITURES</u>	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
Personal Services	\$73,864	\$72,108	\$215,400	\$215,400	\$278,694
Operating Expenses	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$73,864	\$72,108	\$215,400	\$215,400	\$278,694

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 16/17 Actual</u>	<u>FY 17/18 Actual</u>	<u>Original FY 18/19 Budget</u>	<u>Revised FY 18/19 Budget</u>	<u>FY 19/20 Budget</u>
520220	Current & Past Service Pension Liability	\$73,864	\$72,108	\$215,400	\$215,400	\$278,694
	Total Payroll	\$73,864	\$72,108	\$215,400	\$215,400	\$278,694
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL FIRE	\$73,864	\$72,108	\$215,400	\$215,400	\$278,694

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 16/17 Actual</u>	<u>FY 17/18 Actual</u>	<u>Original FY 18/19 Budget</u>	<u>Revised FY 18/19 Budget</u>	<u>FY 19/20 Budget</u>
520220	Current & Past Service Pension Liability	\$73,864	\$72,108	\$215,400	\$215,400	\$278,694
	Total Payroll	\$73,864	\$72,108	\$215,400	\$215,400	\$278,694
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$73,864	\$72,108	\$215,400	\$215,400	\$278,694

EXPENDITURES	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
Personal Services	\$1,073,675	\$1,033,369	\$1,069,928	\$1,066,996	\$1,100,625
Operating Expenses	\$835,652	\$858,038	\$944,464	\$935,329	\$994,608
Transfers	\$602,481	\$1,565,000	\$900,000	\$900,000	\$0
Capital Outlay	\$393,913	\$291,370	\$162,300	\$488,156	\$291,900
TOTAL EXPENDITURES	\$2,905,721	\$3,747,777	\$3,076,692	\$3,390,481	\$2,387,133

Administration - 7200

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

Athletics - 7210

Program Coordinator	1	1			
Total	1	1	0		0

Parks and Grounds - 7230

Recreation Manager	1	1	1		
Parks Manger	1	1	1		1
Maintenance Worker	4	4	5		5
Total	6	6	7		6

Programs / Specials - 7240

Program Coordinator (Events)	1	1	1		1
Recreation Manager					1
Total	1	1	1		2

Seniors - 7250

Senior Center Manager	1	1	1		1
Aquatics Specialist	1	1	1		1
Maintenance Worker	1				
Total	3	2	2		2

TOTAL FULL-TIME PERSONNEL	13	12	11		11
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Athletics - Part Time - 7210

Lead Park Ranger	0.73	1.46			
Park Ranger		3.73			
Total	0.73	5.19	0.00		0.00

Parks and Grounds - Part Time - 7230

Park Ranger	4.38		5.41		5.41
Maintenance Worker	1.46	1.46	2.19		2.19
Total	5.84	1.46	7.60		7.60

Programs / Specials - Part Time - 7240

Guest Services Rep			0.73		
Maintenance Worker	0.73				
Total	0.73	0.00	0.73		0.00

Seniors - Part Time - 7250

Program Coordinator	0.73				
Guest Services Rep	0.73	1.46	0.73		1.46
Maintenance Worker		0.73	0.73		0.73
Total	1.46	2.19	1.46		2.19

TOTAL PART-TIME PERSONNEL	8.76	8.84	9.79		9.79
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<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 16/17 Actual</u>	<u>FY 17/18 Actual</u>	<u>Original FY 18/19 Budget</u>	<u>Revised FY 18/19 Budget</u>	<u>FY 19/20 Budget</u>
510100	Base Wages/Salaries	\$687,181	\$680,194	\$712,656	\$718,036	\$735,383
510140	Overtime	\$16,028	\$14,521	\$20,241	\$31,321	\$26,061
510900	Reimbursements	(\$209)	\$0	\$0	\$0	\$0
520200	FICA	\$51,770	\$51,095	\$53,333	\$56,463	\$57,505
520220	Pension DB	\$133,368	\$106,115	\$103,199	\$103,199	\$110,596
520225	Pension DC	\$10,775	\$11,280	\$8,588	\$10,128	\$10,157
520230	Health Insurance	\$156,999	\$152,590	\$151,917	\$126,027	\$140,034
520240	Workers' Comp	\$17,763	\$17,574	\$19,994	\$21,822	\$20,889
	Total Payroll	\$1,073,675	\$1,033,369	\$1,069,928	\$1,066,996	\$1,100,625
530315	Pre/Post Employment	\$1,248	\$1,757	\$1,755	\$1,806	\$1,793
530341	Other Svcs - Contract / Admin	\$27,983	\$29,632	\$160,484	\$143,693	\$142,641
530342	Other Svcs - Maint / Licenses	\$4,682	\$1,200	\$5,400	\$6,516	\$7,331
530343	Other Svcs - Banking	\$0	\$0	\$1,845	\$1,845	\$4,500
530411	Communication - Phone	\$4,625	\$4,406	\$1,980	\$4,380	\$4,380
540430	Utilities	\$125,845	\$130,088	\$129,388	\$142,888	\$143,400
545100	R&M Buildings	\$57,419	\$57,281	\$31,910	\$25,597	\$42,210
545270	R&M Infra - Grounds	\$374,097	\$394,445	\$368,700	\$317,974	\$399,000
545300	R&M Mach & Equip	\$34,862	\$24,504	\$26,300	\$47,588	\$28,500
545310	R&M M&E - Vehicles	\$3,695	\$5,634	\$5,400	\$5,400	\$6,000
550510	Office	\$3,016	\$3,078	\$4,215	\$3,250	\$3,105
550520	Operating	\$4,352	\$6,453	\$5,995	\$10,260	\$16,615
550522	Operating - Tires / Filters	\$1,595	\$2,730	\$1,500	\$2,405	\$1,500
550523	Operating - Janitorial	\$15,719	\$14,760	\$16,301	\$16,301	\$17,751
550524	Operating - Chemicals	\$3,300	\$2,955	\$3,500	\$4,500	\$3,500
550525	Operating - Small Tools	\$27,179	\$23,731	\$27,859	\$27,159	\$38,154
550527	Operating - Apparel	\$4,613	\$3,621	\$4,735	\$4,735	\$4,735
552000	Fuel	\$13,243	\$15,549	\$15,179	\$15,179	\$14,048
555400	Travel & Per Diem	\$353	\$38	\$150	\$150	\$150
555420	Postage / Freight	\$19	\$79	\$75	\$75	\$75
555442	Rent / Lease - Equipment	\$12,976	\$8,157	\$12,316	\$9,916	\$4,000
555470	Printing / Binding	\$1,476	\$2,636	\$2,195	\$2,410	\$1,725
555480	Promotional / Advertising	\$49,197	\$63,318	\$20,440	\$77,858	\$21,410
555482	Promo - Programs	\$59,294	\$59,111	\$91,670	\$58,202	\$84,000
555540	Dues/Reg/Pub	\$2,994	\$2,119	\$2,832	\$2,902	\$2,170
555550	Training	\$1,870	\$756	\$2,340	\$2,340	\$1,915
	Total Operating	\$835,652	\$858,038	\$944,464	\$935,329	\$994,608
591153	To Park Impact	\$47,481	\$0	\$0	\$0	\$0
591303	To Public Facilities CP Fund	\$555,000	\$1,565,000	\$900,000	\$900,000	\$0
	Total Transfers	\$602,481	\$1,565,000	\$900,000	\$900,000	\$0
560620	Buildings	\$0	\$12,630	\$15,000	\$4,638	\$0
560630	Infrastructure	\$2,945	\$0	\$0	\$0	\$36,300
560631	Improvements	\$23,563	\$0	\$0	\$22,652	\$0
560640	Machinery & Equipment	\$90,681	\$33,684	\$7,700	\$167,616	\$61,000
560641	Mach & Equip - Vehicles	\$63,754	\$8,712	\$0	\$0	\$0
560642	Mach & Equip - Data Proc	\$0	\$4,506	\$0	\$0	\$0
560643	Mach & Equip - Furn/Office	\$0	\$616	\$0	\$14,207	\$0
560650	Construction In Progress	\$212,970	\$231,222	\$139,600	\$279,043	\$194,600
	Total Capital	\$393,913	\$291,370	\$162,300	\$488,156	\$291,900
	TOTAL PARKS & RECREATION	\$2,905,721	\$3,747,777	\$3,076,692	\$3,390,481	\$2,387,133

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 16/17 Actual</u>	<u>FY 17/18 Actual</u>	<u>Original FY 18/19 Budget</u>	<u>Revised FY 18/19 Budget</u>	<u>FY 19/20 Budget</u>
510100	Base Wages/Salaries	\$133,036	\$137,347	\$109,947	\$130,597	\$138,074
510140	Overtime	\$1,493	\$866	\$0	\$450	\$0
520200	FICA	\$9,386	\$9,637	\$8,416	\$9,086	\$10,565
520220	Pension DB	\$51,239	\$36,129	\$32,247	\$32,247	\$39,104
520225	Pension DC	\$3,038	\$3,058	\$1,027	\$2,357	\$1,601
520230	Health Insurance	\$38,976	\$37,124	\$23,947	\$24,347	\$25,162
520240	Workers' Comp	\$381	\$235	\$200	\$220	\$251
	Total Payroll	\$237,549	\$224,396	\$175,784	\$199,304	\$214,757
530343	Other Svcs - Banking	\$0	\$0	\$1,845	\$1,845	\$4,500
530411	Communication - Phone	\$1,145	\$1,247	\$240	\$1,200	\$1,200
545100	R&M Buildings	\$355	\$295	\$295	\$320	\$320
550510	Office	\$1,552	\$1,561	\$1,795	\$830	\$990
550525	Operating - Small Tools	\$620	\$675	\$700	\$0	\$0
555400	Travel & Per Diem	\$150	\$38	\$150	\$150	\$150
555420	Postage / Freight	\$19	\$74	\$75	\$75	\$75
555442	Rent / Lease - Equipment	\$2,215	\$2,031	\$2,400	\$0	\$0
555470	Printing / Binding	\$488	\$970	\$945	\$560	\$225
555540	Dues/Reg/Pub	\$465	\$400	\$330	\$400	\$400
555550	Training	\$785	\$305	\$610	\$610	\$610
	Total Operating	\$7,794	\$7,596	\$9,385	\$6,085	\$8,470
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560643	Mach & Equip - Furn/Office	\$0	\$616	\$0	\$1,650	\$0
	Total Capital	\$0	\$616	\$0	\$1,650	\$0
	TOTAL	\$245,343	\$232,608	\$185,169	\$207,039	\$223,227

Payroll for this cost center was moved to 7230 during FY2018.

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 16/17 Actual</u>	<u>FY 17/18 Actual</u>	<u>Original FY 18/19 Budget</u>	<u>Revised FY 18/19 Budget</u>	<u>FY 19/20 Budget</u>
510100	Base Wages/Salaries	\$40,012	\$1,665	\$0	\$0	\$0
510140	Overtime	\$3,039	\$0	\$0	\$0	\$0
520200	FICA	\$3,279	\$127	\$0	\$0	\$0
520220	Pension DB	\$12,910	\$0	\$0	\$0	\$0
520230	Health Insurance	\$10,475	\$0	\$0	\$0	\$0
520240	Workers' Comp	\$1,936	\$55	\$0	\$0	\$0
	Total Payroll	\$71,651	\$1,847	\$0	\$0	\$0
530315	Pre/Post Employment	\$352	\$220	\$363	\$414	\$371
530411	Communication - Phone	\$963	\$694	\$300	\$300	\$300
550525	Operating - Small Tools	\$380	\$0	\$400	\$400	\$400
550527	Operating - Apparel	\$564	\$430	\$635	\$635	\$635
555482	Promo - Programs	\$6,307	\$5,870	\$0	\$0	\$0
555540	Dues/Reg/Pub	\$175	\$0	\$160	\$160	\$0
555550	Training	\$170	\$0	\$225	\$225	\$0
	Total Operating	\$8,911	\$7,214	\$2,083	\$2,134	\$1,706
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$80,562	\$9,061	\$2,083	\$2,134	\$1,706

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 16/17 Actual</u>	<u>FY 17/18 Actual</u>	<u>Original FY 18/19 Budget</u>	<u>Revised FY 18/19 Budget</u>	<u>FY 19/20 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
550525	Operating - Small Tools	\$5,920	\$5,519	\$5,800	\$5,800	\$5,800
555420	Postage / Freight	\$0	\$5	\$0	\$0	\$0
555470	Printing / Binding	\$0	\$386	\$0	\$0	\$0
555482	Promo - Programs	\$18,719	\$16,155	\$16,170	\$16,170	\$0
	Total Operating	\$24,639	\$22,065	\$21,970	\$21,970	\$5,800
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$4,319	\$3,176	\$0	\$0	\$0
	Total Capital	\$4,319	\$3,176	\$0	\$0	\$0
	TOTAL	\$28,958	\$25,241	\$21,970	\$21,970	\$5,800

Payroll from 7210 was moved to this cost center during FY2018.

Account Number	Description of Expenditure	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
510100	Base Wages/Salaries	\$303,345	\$318,722	\$386,393	\$330,806	\$369,877
510140	Overtime	\$6,265	\$8,252	\$7,440	\$13,440	\$10,891
510900	Reimbursements	(\$81)	\$0	\$0	\$0	\$0
520200	FICA	\$23,199	\$24,746	\$28,146	\$28,146	\$29,138
520220	Pension DB	\$40,667	\$40,664	\$43,861	\$43,861	\$42,228
520225	Pension DC	\$4,765	\$4,095	\$3,262	\$3,262	\$3,977
520230	Health Insurance	\$59,708	\$56,219	\$69,239	\$49,239	\$59,050
520240	Workers' Comp	\$9,983	\$11,136	\$13,745	\$13,745	\$13,938
	Total Payroll	\$447,851	\$463,834	\$552,086	\$482,499	\$529,099
530315	Pre/Post Employment	\$619	\$495	\$363	\$363	\$371
530341	Other Svcs - Contract / Admin	\$3,696	\$0	\$139,877	\$130,836	\$140,131
530342	Other Svcs - Maint / Licenses	\$4,682	\$1,200	\$4,335	\$5,226	\$6,041
530411	Communication - Phone	\$877	\$905	\$480	\$1,440	\$960
540430	Utilities	\$68,385	\$68,830	\$70,788	\$70,788	\$71,400
545100	R&M Buildings	\$33,963	\$43,519	\$12,500	\$12,500	\$21,200
545270	R&M Infra - Grounds	\$374,097	\$393,531	\$366,700	\$316,974	\$396,000
545300	R&M Mach & Equip	\$26,103	\$16,806	\$20,000	\$28,213	\$22,000
545310	R&M M&E - Vehicles	\$3,695	\$5,634	\$5,400	\$5,400	\$6,000
550520	Operating	\$3,574	\$5,518	\$4,495	\$8,665	\$7,415
550522	Operating - Tires / Filters	\$1,595	\$2,730	\$1,500	\$2,405	\$1,500
550523	Operating - Janitorial	\$11,325	\$10,337	\$11,585	\$11,585	\$11,585
550524	Operating - Chemicals	\$1,871	\$1,513	\$2,000	\$2,000	\$2,000
550525	Operating - Small Tools	\$17,680	\$13,016	\$16,204	\$16,204	\$27,754
550527	Operating - Apparel	\$3,249	\$2,525	\$2,600	\$2,600	\$2,600
552000	Fuel	\$13,243	\$15,549	\$15,179	\$15,179	\$14,048
555400	Travel & Per Diem	\$203	\$0	\$0	\$0	\$0
555442	Rent / Lease - Equipment	\$10,761	\$6,126	\$9,916	\$9,916	\$4,000
555480	Promotional / Advertising	\$0	\$8,854	\$0	\$0	\$0
555540	Dues/Reg/Pub	\$595	\$670	\$785	\$785	\$785
555550	Training	\$290	\$110	\$600	\$600	\$600
	Total Operating	\$580,503	\$597,868	\$685,307	\$641,679	\$736,390
591153	To Park Impact	\$47,481	\$0	\$0	\$0	\$0
591303	To Public Facilities CP Fund	\$555,000	\$1,565,000	\$900,000	\$900,000	\$0
	Total Transfers	\$602,481	\$1,565,000	\$900,000	\$900,000	\$0
560620	Buildings	\$0	\$12,630	\$15,000	\$0	\$0
560630	Infrastructure	\$2,945	\$0	\$0	\$0	\$36,300
560631	Improvements	\$23,563	\$0	\$0	\$22,652	\$0
560640	Machinery & Equipment	\$84,694	\$30,508	\$7,700	\$68,032	\$61,000
560641	Mach & Equip - Vehicles	\$63,754	\$8,712	\$0	\$0	\$0
560642	Mach & Equip - Data Proc	\$0	\$4,506	\$0	\$0	\$0
560643	Mach & Equip - Furn/Office	\$0	\$0	\$0	\$12,557	\$0
560650	Construction In Progress	\$212,970	\$231,222	\$139,600	\$266,600	\$166,000
	Total Capital	\$387,926	\$287,578	\$162,300	\$369,841	\$263,300
	TOTAL	\$2,018,761	\$2,914,280	\$2,299,693	\$2,394,019	\$1,528,789

Infrastructure:

CWP / Cross Seminole Trail fence	\$36,300
Machinery & Equipment:	
Reel Mower	\$49,000
Senior Center A/C heat kit (unit #3)	\$8,000
Swimsuit dryers for therapy pool	\$4,000
	\$61,000

CIP:

Concrete, brickwork, landscape renovations (Trotwood)	\$100,000
Restrooms (Torcaso / Sunshine / CWP)	\$36,000
Splash Pad renovations (Torcaso, Trotwood)	<u>\$30,000</u>
	\$166,000

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 16/17 Actual</u>	<u>FY 17/18 Actual</u>	<u>Original FY 18/19 Budget</u>	<u>Revised FY 18/19 Budget</u>	<u>FY 19/20 Budget</u>
510100	Base Wages/Salaries	\$104,438	\$134,834	\$105,355	\$131,915	\$92,619
510140	Overtime	\$2,753	\$3,686	\$1,800	\$6,430	\$4,169
510900	Reimbursements	(\$128)	\$0	\$0	\$0	\$0
520200	FICA	\$7,966	\$10,130	\$8,201	\$9,361	\$7,406
520220	Pension DB	\$17,697	\$18,177	\$16,823	\$16,823	\$17,679
520225	Pension DC	\$701	\$1,826	\$1,999	\$1,999	\$2,201
520230	Health Insurance	\$17,798	\$30,462	\$30,625	\$29,335	\$28,390
520240	Workers' Comp	\$2,152	\$3,079	\$2,134	\$2,361	\$1,722
	Total Payroll	\$153,377	\$202,194	\$166,937	\$198,224	\$154,186
530315	Pre/Post Employment	\$277	\$620	\$787	\$787	\$804
530342	Other Svcs - Maint / Licenses	\$0	\$0	\$1,065	\$1,290	\$1,290
530411	Communication - Phone	\$1,160	\$1,040	\$960	\$960	\$1,440
540430	Utilities	\$9,735	\$9,816	\$10,000	\$10,000	\$10,200
545100	R&M Buildings	\$3,278	\$1,139	\$3,900	\$0	\$3,400
545270	R&M Infra - Grounds	\$0	\$0	\$1,000	\$0	\$1,500
545300	R&M Mach & Equip	\$685	\$859	\$2,000	\$900	\$3,000
550510	Office	\$283	\$303	\$840	\$840	\$595
550520	Operating	\$257	\$355	\$900	\$900	\$700
550523	Operating - Janitorial	\$1,177	\$999	\$1,216	\$1,216	\$1,416
550525	Operating - Small Tools	\$388	\$501	\$1,030	\$1,030	\$925
555470	Printing / Binding	\$860	\$701	\$700	\$1,300	\$950
555480	Promotional / Advertising	\$2,833	\$2,248	\$10,440	\$9,840	\$11,410
555482	Promo - Programs	\$34,268	\$37,086	\$75,500	\$42,032	\$84,000
555540	Dues/Reg/Pub	\$320	\$430	\$510	\$510	\$535
555550	Training	\$340	\$160	\$440	\$440	\$440
	Total Operating	\$55,861	\$56,257	\$111,288	\$72,045	\$122,605
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$209,238	\$258,451	\$278,225	\$270,269	\$276,791

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 16/17 Actual</u>	<u>FY 17/18 Actual</u>	<u>Original FY 18/19 Budget</u>	<u>Revised FY 18/19 Budget</u>	<u>FY 19/20 Budget</u>
510100	Base Wages/Salaries	\$106,350	\$87,626	\$110,961	\$124,718	\$134,813
510140	Overtime	\$2,478	\$1,717	\$1,001	\$1,001	\$1,001
520200	FICA	\$7,940	\$6,455	\$8,570	\$9,870	\$10,396
520230	Health Insurance	\$30,042	\$28,785	\$28,106	\$23,106	\$27,432
520240	Workers' Comp	\$3,311	\$3,069	\$3,915	\$5,496	\$4,978
520220	Pension DB	\$10,855	\$11,145	\$10,268	\$10,268	\$11,585
520225	Pension DC	\$2,271	\$2,301	\$2,300	\$2,510	\$2,378
	Total Payroll	\$163,247	\$141,098	\$165,121	\$176,969	\$192,583
530315	Pre/Post Employment	\$0	\$422	\$242	\$242	\$247
530341	Other Svcs - Contract / Admin	\$24,287	\$29,632	\$20,607	\$12,857	\$2,510
530411	Communication - Phone	\$480	\$520	\$0	\$480	\$480
540430	Utilities	\$47,725	\$51,442	\$48,600	\$62,100	\$61,800
545100	R&M Buildings	\$19,823	\$12,328	\$15,215	\$12,777	\$17,290
545270	R&M Infra - Grounds	\$0	\$914	\$1,000	\$1,000	\$1,500
545300	R&M Mach & Equip	\$8,074	\$6,839	\$4,300	\$18,475	\$3,500
550510	Office	\$1,181	\$1,214	\$1,580	\$1,580	\$1,520
550520	Operating	\$521	\$580	\$600	\$600	\$8,500
550523	Operating - Janitorial	\$3,217	\$3,424	\$3,500	\$3,500	\$4,750
550524	Operating - Chemicals	\$1,429	\$1,442	\$1,500	\$2,500	\$1,500
550525	Operating - Small Tools	\$2,191	\$4,020	\$3,725	\$3,725	\$3,275
550527	Operating - Apparel	\$800	\$666	\$1,500	\$1,500	\$1,500
555470	Printing / Binding	\$128	\$579	\$550	\$550	\$550
555540	Dues/Reg/Pub	\$1,439	\$619	\$1,047	\$1,047	\$450
555550	Training	\$285	\$181	\$465	\$465	\$265
	Total Operating	\$111,580	\$114,822	\$104,431	\$123,398	\$109,637
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560620	Buildings	\$0	\$0	\$0	\$4,638	\$0
560640	Machinery & Equipment	\$1,668	\$0	\$0	\$99,584	\$0
560650	Construction In Progress	\$0	\$0	\$0	\$12,443	\$28,600
	Total Capital	\$1,668	\$0	\$0	\$116,665	\$28,600
	TOTAL	\$276,495	\$255,920	\$269,552	\$417,032	\$330,820

CIP:
Restroom - front interior \$16,000
Therapy Pool - tile locker room \$12,600
\$28,600

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 16/17 Actual</u>	<u>FY 17/18 Actual</u>	<u>Original FY 18/19 Budget</u>	<u>Revised FY 18/19 Budget</u>	<u>FY 19/20 Budget</u>
510140	Overtime - Public Safety	\$0	\$0	\$10,000	\$10,000	\$10,000
	Total Payroll	\$0	\$0	\$10,000	\$10,000	\$10,000
555480	Promotional / Advertising	\$46,364	\$52,216	\$10,000	\$68,018	\$10,000
	Total Operating	\$46,364	\$52,216	\$10,000	\$68,018	\$10,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$46,364	\$52,216	\$20,000	\$78,018	\$20,000

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GOVERNMENTAL FUNDS

Budget Data

(exclusive of General Fund)

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	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
Special Revenue Funds					
101 Police Education	\$6,274	\$5,223	\$5,625	\$5,625	\$5,075
102 Special Law Enf. Trust - Local	\$1,137	\$5,039	\$175	\$175	\$75
103 Special Law Enf. Trust - Federal	\$12,225	\$44,122	\$100	\$1,800	\$175
120 Transportation Improvement	\$746,223	\$700,834	\$682,000	\$682,000	\$691,000
121 Infrastructure Surtax	\$2,170,172	\$2,875,324	\$2,661,786	\$2,608,473	\$2,432,500
130 Solid Waste/Recycling	\$3,091,399	\$2,889,668	\$2,676,359	\$2,676,359	\$2,614,690
140 Arbor	\$155,131	\$385,920	\$21,000	\$158,500	\$24,000
150 Transportation Impact Fee	\$792,855	\$97,413	\$4,250	\$209,500	\$14,000
151 Police Impact Fee	\$324,888	\$18,442	\$5,000	\$51,500	\$10,000
152 Fire Impact Fee	\$580,172	\$39,158	\$25,000	\$47,800	\$40,000
153 Park Impact Fee	\$833,867	\$65,829	\$12,000	\$277,000	\$18,000
	\$8,714,343	\$7,126,972	\$6,093,295	\$6,718,732	\$5,849,515
Special Assessment Funds - TLBD/Tusawilla III					
160 TLBD Maintenance	\$514,564	\$515,918	\$510,049	\$510,049	\$510,548
162 Tusawilla Phase III	\$12,266	\$12,398	\$12,262	\$12,262	\$13,297
261 TLBD Debt Service	\$140,071	\$140,517	\$139,655	\$139,655	\$140,655
262	\$26,479	\$10	\$0	\$0	\$0
	\$693,380	\$668,843	\$661,966	\$661,966	\$664,500
Special Assessment Funds - Oak Forest					
161 Oak Forest Maintenance	\$56,488	\$57,122	\$56,725	\$60,610	\$57,226
260 Oak Forest Debt Service	\$52,403	\$102	\$50	\$120	\$0
	\$108,891	\$57,224	\$56,775	\$60,730	\$57,226
Debt Service Funds					
201 2003/2014 Debt Service	\$837,182	\$836,055	\$10,000	\$4,700	\$0
202 1999/2011 Debt Service	\$236,893	\$237,740	\$1,281,500	\$1,281,500	\$1,300,500
240 Central Winds G.O. Debt Service	\$1,217,914	\$125,012	\$110,849	\$110,849	\$0
	\$2,291,989	\$1,198,807	\$1,402,349	\$1,397,049	\$1,300,500
Capital Project Funds					
301 1999 Construction	\$16,371	\$10,523	\$219,200	\$7,200	\$219,000
302 Revolving Rehab	\$6,835	\$13,791	\$12,000	\$12,000	\$17,500
303 Perk Up Parks	\$555,000	\$1,565,000	\$3,907,800	\$907,800	\$3,020,000
304 Utility/Public Works Facility	\$1,602	\$312	\$0	\$0	\$0
305 Excellence in Cust Svc Initiative	\$4,431	\$548,113	\$106,800	\$106,800	\$26,218
	\$584,239	\$2,137,739	\$4,245,800	\$1,033,800	\$3,282,718
TOTAL GOVERNMENTAL FUNDS - SOURCES	\$12,392,842	\$11,189,585	\$12,460,185	\$9,872,277	\$11,154,459

	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
Special Revenue Funds					
101 Police Education	\$1,354	\$0	\$7,800	\$7,800	\$5,400
102 Special Law Enf. Trust - Local	\$11,003	\$8,683	\$20,150	\$13,650	\$7,600
103 Special Law Enf. Trust - Federal	\$33,625	\$32,009	\$40,289	\$40,289	\$20,984
120 Transportation Improvement	\$564,808	\$639,371	\$1,036,600	\$872,400	\$1,270,562
121 Infrastructure Surtax	\$1,572,859	\$990,009	\$4,419,000	\$1,470,943	\$4,012,000
130 Solid Waste/Recycling	\$3,197,387	\$3,364,950	\$2,851,849	\$2,851,849	\$2,856,036
140 Arbor	\$87,404	\$96,134	\$287,813	\$287,813	\$218,100
150 Transportation Impact Fee	\$1,142,361	\$26,480	\$851,000	\$101,000	\$851,000
151 Police Impact Fee	\$12,400	\$0	\$0	\$0	\$0
152 Fire Impact Fee	\$0	\$0	\$0	\$0	\$0
153 Park Impact Fee	\$156,282	\$137,742	\$550,000	\$453,540	\$400,000
	\$6,779,483	\$5,295,378	\$10,064,501	\$6,099,284	\$9,641,682
Special Assessment Funds - TLBD/Tuscawilla III					
160 TLBD Maintenance	\$569,964	\$547,801	\$540,417	\$540,417	\$559,411
162 Tuscawilla Phase III	\$13,776	\$10,117	\$14,169	\$16,124	\$12,261
261 TLBD Debt Service	\$158,144	\$153,397	\$139,605	\$175,605	\$180,192
262	\$41,276	\$1,856	\$0	\$0	\$0
	\$783,160	\$713,171	\$694,191	\$732,146	\$751,864
Special Assessment Funds - Oak Forest					
161 Oak Forest Maintenance	\$44,724	\$44,563	\$54,763	\$54,763	\$60,753
260 Oak Forest Debt Service	\$47,666	\$0	\$5,947	\$8,619	\$0
	\$92,390	\$44,563	\$60,710	\$63,382	\$60,753
Debt Service Funds					
201 2003/2014 Debt Service	\$837,159	\$833,934	\$838,160	\$845,768	\$0
202 1999/2011 Debt Service	\$219,559	\$236,811	\$671,445	\$244,381	\$1,280,010
240 Central Winds G.O. Debt Service	\$2,383,960	\$120,000	\$105,000	\$105,000	\$21,718
	\$3,440,678	\$1,190,745	\$1,614,605	\$1,195,149	\$1,301,728
Capital Project Funds					
301 1999 Construction	\$29,165	\$13,305	\$1,015,000	\$75,000	\$950,000
302 Revolving Rehab	\$0	\$0	\$0	\$0	\$0
303 Perk Up Parks	\$20,665	\$0	\$4,400,000	\$1,400,000	\$3,900,000
304 Utility/Public Works Facility	\$300,207	\$194,348	\$0	\$0	\$0
305 Excellence in Cust Svc Initiative	\$22,062	\$428,872	\$140,000	\$262,848	\$100,000
	\$372,099	\$636,525	\$5,555,000	\$1,737,848	\$4,950,000
TOTAL GOVERNMENTAL FUNDS - APPLICATIONS					
	\$11,467,810	\$7,880,382	\$17,989,007	\$9,827,809	\$16,706,027
CHANGE IN FUND BALANCE - GOVERNMENTAL FUNDS (exclusive of General Fund)					
FUND BALANCE - October 1	19,043,571	19,968,603	16,922,737	22,347,405	22,391,873
Appropriation TO (FROM) Fund Balance	\$925,032	\$3,309,203	(\$5,528,822)	\$44,468	(\$5,551,568)
FUND BALANCE - September 30	19,968,603	23,277,806	11,886,115	22,391,873	16,840,305

	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
Sources					
Revenues	\$10,220,361	\$7,512,381	\$7,058,185	\$7,688,392	\$6,652,459
Transfers In	\$2,172,481	\$3,677,204	\$5,402,000	\$2,183,885	\$4,502,000
Total Sources	\$12,392,842	\$11,189,585	\$12,460,185	\$9,872,277	\$11,154,459
Applications					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$4,143,753	\$4,283,362	\$3,985,348	\$4,176,075	\$4,279,232
Debt	\$3,642,132	\$1,325,367	\$1,743,053	\$1,314,489	\$1,436,270
Transfers	\$347,122	\$408,299	\$3,385,655	\$186,648	\$3,324,025
Capital Outlay	\$3,334,803	\$1,863,354	\$8,874,951	\$4,150,597	\$7,666,500
Total Applications	\$11,467,810	\$7,880,382	\$17,989,007	\$9,827,809	\$16,706,027

Account Number	Account Description	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
SOURCES						
351500	Traffic	\$6,206	\$5,020	\$5,400	\$5,400	\$4,800
361100/361300	Investment	\$68	\$203	\$225	\$225	\$275
Total Revenues		\$6,274	\$5,223	\$5,625	\$5,625	\$5,075
Total Transfers		\$0	\$0	\$0	\$0	\$0
TOTAL SOURCES		\$6,274	\$5,223	\$5,625	\$5,625	\$5,075
APPLICATIONS						
555550	Training	\$1,354	\$0	\$7,800	\$7,800	\$5,400
Total Operating		\$1,354	\$0	\$7,800	\$7,800	\$5,400
Total Transfers		\$0	\$0	\$0	\$0	\$0
Total Capital		\$0	\$0	\$0	\$0	\$0
TOTAL APPLICATIONS		\$1,354	\$0	\$7,800	\$7,800	\$5,400
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		\$8,177	\$13,097	\$19,747	\$18,320	\$16,145
Appropriation TO (FROM) Fund Balance		\$4,920	\$5,223	(\$2,175)	(\$2,175)	(\$325)
FUND BALANCE - September 30		\$13,097	\$18,320	\$17,572	\$16,145	\$15,820

Account Number	Account Description	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
SOURCES						
358200	Confiscated Local Law Enf	\$973	\$4,781	\$0	\$0	\$0
361100/361300	Investment	\$164	\$258	\$175	\$175	\$75
	Total Revenues	\$1,137	\$5,039	\$175	\$175	\$75
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$1,137	\$5,039	\$175	\$175	\$75
APPLICATIONS						
530311	Legal	\$2,158	\$0	\$2,500	\$3,100	\$3,000
550525	Operating - Small Tools	\$2,552	\$34	\$14,650	\$7,550	\$1,600
555490	Not Otherwise Classified	\$860	\$0	\$3,000	\$3,000	\$3,000
555550	Training	\$5,433	\$0	\$0	\$0	\$0
	Total Operating	\$11,003	\$34	\$20,150	\$13,650	\$7,600
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$8,649	\$0	\$0	\$0
	Total Capital	\$0	\$8,649	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$11,003	\$8,683	\$20,150	\$13,650	\$7,600
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$35,140	\$25,274	\$20,499	\$21,630	\$8,155
	Appropriation TO (FROM) Fund Balance	(\$9,866)	(\$3,644)	(\$19,975)	(\$13,475)	(\$7,525)
	FUND BALANCE - September 30	\$25,274	\$21,630	\$524	\$8,155	\$630

Account Number	Account Description	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
SOURCES						
355001	Department of Treasury	\$0	\$152	\$0	\$0	\$0
355002	Department of Justice	\$11,914	\$43,399	\$0	\$1,700	\$0
361100/361300	Investment	\$311	\$571	\$100	\$100	\$175
	Total Revenues	\$12,225	\$44,122	\$100	\$1,800	\$175
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$12,225	\$44,122	\$100	\$1,800	\$175
APPLICATIONS						
545300	R&M Mach & Equip	\$5,585	\$0	\$0	\$0	\$0
550520	Operating	\$2,500	\$1,520	\$3,750	\$3,750	\$3,750
550525	Operating - Small Tools	\$2,248	\$15,730	\$6,235	\$6,235	\$17,234
555550	Training	\$5,201	\$4,900	\$0	\$0	\$0
	Total Operating	\$15,534	\$22,150	\$9,985	\$9,985	\$20,984
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$18,091	\$9,859	\$10,304	\$10,304	\$0
560650	Construction In Progress	\$0	\$0	\$20,000	\$20,000	\$0
	Total Capital	\$18,091	\$9,859	\$30,304	\$30,304	\$0
	TOTAL APPLICATIONS	\$33,625	\$32,009	\$40,289	\$40,289	\$20,984
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$68,776	\$47,376	\$43,423	\$59,489	\$21,000
	Appropriation TO (FROM) Fund Balance	(\$21,400)	\$12,113	(\$40,189)	(\$38,489)	(\$20,809)
	FUND BALANCE - September 30	\$47,376	\$59,489	\$3,234	\$21,000	\$191

Account Number	Account Description	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
SOURCES						
312410	1st Loc Op Fuel	\$628,639	\$634,918	\$625,000	\$625,000	\$625,000
344920	Traffic Signal	\$40,813	\$41,920	\$42,000	\$42,000	\$42,000
364100	Auction Proceeds	\$331	\$0	\$0	\$0	\$0
369301	Settlement Insurance Proceeds	\$65,704	\$0	\$0	\$0	\$0
361100/361300	Investment	\$10,736	\$23,996	\$15,000	\$15,000	\$24,000
369301	Settlement Insurance Proceeds	\$65,704	\$0	\$0	\$0	\$0
	Total Revenues	\$746,223	\$700,834	\$682,000	\$682,000	\$691,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$746,223	\$700,834	\$682,000	\$682,000	\$691,000
APPLICATIONS						
530314	Consulting	\$0	\$0	\$1,000	\$0	\$1,000
540430	Utilities	\$7,915	\$7,956	\$10,000	\$10,000	\$10,000
545270	R&M Infra - Grounds	\$4,379	\$8,698	\$11,000	\$16,000	\$23,250
545300	R&M Mach & Equip	\$22,334	\$12,366	\$13,500	\$13,500	\$18,500
545400	R&M Transportation	\$0	\$0	\$25,000	\$0	\$25,000
545410	R&M Trans - Roads	\$2,857	\$10,301	\$6,000	\$6,000	\$6,000
545411	R&M Trans - Striping	\$11,190	\$10,134	\$15,000	\$22,596	\$15,000
545412	R&M Trans - Traffic Control	\$106,953	\$43,596	\$64,500	\$59,360	\$64,500
545420	R&M Trans - Sidewalks	\$108,164	\$144,713	\$173,500	\$385,600	\$437,500
550525	Operating - Small Tools	\$2,347	\$1,653	\$10,750	\$13,961	\$13,250
550526	Operating - Software	\$0	\$0	\$1,870	\$1,870	\$1,870
580820	Metroplan Funding Agreement	\$2,784	\$2,803	\$2,780	\$2,780	\$2,742
555480	Promotional / Advertising	\$283	\$238	\$0	\$0	\$450
	Total Operating	\$269,206	\$242,458	\$334,900	\$531,667	\$619,062
591001	To General Fund	\$230,000	\$80,000	\$0	\$0	\$0
	Total Transfers	\$230,000	\$80,000	\$0	\$0	\$0
560640	Machinery & Equipment	\$8,245	\$113,526	\$40,000	\$63,273	\$51,500
560641	Mach & Equip - Vehicles	\$0	\$0	\$141,700	\$19,560	\$0
560642	Mach & Equip - Data Proc	\$1,377	\$1,517	\$0	\$0	\$0
560650	Construction In Progress	\$55,980	\$200,000	\$520,000	\$257,900	\$600,000
560680	Intangibles	\$0	\$1,870	\$0	\$0	\$0
	Total Capital	\$65,602	\$316,913	\$701,700	\$340,733	\$651,500
	TOTAL APPLICATIONS	\$564,808	\$639,371	\$1,036,600	\$872,400	\$1,270,562
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$1,616,898	\$1,798,313	\$1,559,972	\$1,859,776	\$1,669,376
	Appropriation TO (FROM) Fund Balance	\$181,415	\$61,463	(\$354,600)	(\$190,400)	(\$579,562)
	FUND BALANCE - September 30	\$1,798,313	\$1,859,776	\$1,205,372	\$1,669,376	\$1,089,814

Machinery & Equip:		CIP:	
Asphalt hotbox	\$35,000	Street resurfacing	\$500,000
Fuel injector cleaner	\$1,500	New sidewalks - 1,000 linear feet	\$100,000
Tire machine	\$15,000		\$600,000
	\$51,500		

Division Number	Account Description	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
SOURCES						
4120	Road Improvements (2nd Gen)	(\$146)	\$538,868	\$451,786	\$398,473	\$0
4130	Infrastructure (3rd Gen)	\$2,170,318	\$2,336,456	\$2,210,000	\$2,210,000	\$2,432,500
TOTAL SOURCES		\$2,170,172	\$2,875,324	\$2,661,786	\$2,608,473	\$2,432,500
APPLICATIONS						
4120	Road Improvements (2nd Gen)	\$1,059,004	\$327,166	\$407,000	\$675,025	\$212,000
4130	Infrastructure (3rd Gen)	\$513,855	\$662,843	\$4,012,000	\$795,918	\$3,800,000
TOTAL APPLICATIONS		\$1,572,859	\$990,009	\$4,419,000	\$1,470,943	\$4,012,000
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		\$4,359,877	\$4,957,190	\$5,480,080	\$6,842,505	\$7,980,035
Appropriation TO (FROM) Fund Balance		\$597,313	\$1,885,315	(\$1,757,214)	\$1,137,530	(\$1,579,500)
FUND BALANCE - September 30		\$4,957,190	\$6,842,505	\$3,722,866	\$7,980,035	\$6,400,535

Account Number	Account Description	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
SOURCES						
4120 337400	Grant - Transportation	\$0	\$0	\$451,786	\$398,473	\$0
4120 361100/361300	Investment	(\$146)	\$0	\$0	\$0	\$0
4120 369900	Misc Revenue	\$0	\$538,868	\$0	\$0	\$0
	Total Revenues	(\$146)	\$538,868	\$451,786	\$398,473	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	(\$146)	\$538,868	\$451,786	\$398,473	\$0
APPLICATIONS						
4120 530320	Accounting / Auditing	\$5,000	\$0	\$0	\$0	\$0
	Total Operating	\$5,000	\$0	\$0	\$0	\$0
4120 591301	To 1999 Construction Fund	\$0	\$0	\$212,000	\$0	\$212,000
	Total Transfers	\$0	\$0	\$212,000	\$0	\$212,000
4120 560650	Construction In Progress	\$1,050,504	\$327,166	\$195,000	\$675,025	\$0
	Total Capital	\$1,054,004	\$327,166	\$195,000	\$675,025	\$0
	TOTAL APPLICATIONS	\$1,059,004	\$327,166	\$407,000	\$675,025	\$212,000
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$1,564,473	\$505,323	\$136,323	\$717,025	\$440,473
	Appropriation TO (FROM) Fund Balance	(\$1,059,150)	\$211,702	\$44,786	(\$276,552)	(\$212,000)
	FUND BALANCE - September 30	\$505,323	\$717,025	\$181,109	\$440,473	\$228,473

Account Number	Account Description	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
SOURCES						
4130	312600	\$2,141,605	\$2,261,621	\$2,160,000	\$2,160,000	\$2,317,500
4130	361100/361300	\$28,713	\$74,835	\$50,000	\$50,000	\$115,000
Total Revenues		\$2,170,318	\$2,336,456	\$2,210,000	\$2,210,000	\$2,432,500
Total Transfers		\$0	\$0	\$0	\$0	\$0
TOTAL SOURCES		\$2,170,318	\$2,336,456	\$2,210,000	\$2,210,000	\$2,432,500
APPLICATIONS						
4130	530314	\$0	\$0	\$25,000	\$25,000	\$25,000
4130	545410	\$0	\$83,427	\$0	\$0	\$0
Total Operating		\$0	\$83,427	\$25,000	\$25,000	\$25,000
4130	591303	\$0	\$0	\$3,000,000	\$0	\$3,000,000
Total Transfers		\$0	\$0	\$3,000,000	\$0	\$3,000,000
4130	560650	\$513,855	\$579,416	\$987,000	\$770,918	\$775,000
Total Capital		\$513,855	\$579,416	\$987,000	\$770,918	\$775,000
TOTAL APPLICATIONS		\$513,855	\$662,843	\$4,012,000	\$795,918	\$3,800,000
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		\$2,795,404	\$4,451,867	\$5,343,757	\$6,125,480	\$7,539,562
Appropriation TO (FROM) Fund Balance		\$1,656,463	\$1,673,613	(\$1,802,000)	\$1,414,082	(\$1,367,500)
FUND BALANCE - September 30		\$4,451,867	\$6,125,480	\$3,541,757	\$7,539,562	\$6,172,062
CIP:						
Bridge infrastructure		\$275,000				
Resurfacing		\$500,000				
		\$775,000				

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

Account Number	Account Description	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
SOURCES						
331390	Federal Grant - Garbage / Solid Waste	\$0	\$34,681	\$0	\$0	\$0
334390	State Grant - Garbage / Solid Waste	\$0	\$3,060	\$0	\$0	\$0
338200	Environmental Rev Share	\$52,336	\$50,378	\$50,400	\$50,400	\$48,780
343400	Garbage / Solid Waste	\$2,524,866	\$2,532,235	\$2,483,567	\$2,483,567	\$2,545,250
343410	Storm Reserve	\$0	\$0	\$140,712	\$140,712	\$0
343420	Recycle Bin Revenue	\$1,964	\$1,886	\$1,680	\$1,680	\$2,160
361100/361300	Investment	\$12,188	\$17,428	\$0	\$0	\$18,500
	Total Revenues	\$2,591,399	\$2,639,668	\$2,676,359	\$2,676,359	\$2,614,690
381001	From General Fund	\$500,000	\$250,000	\$0	\$0	\$0
	Total Transfers	\$500,000	\$250,000	\$0	\$0	\$0
	TOTAL SOURCES	\$3,091,399	\$2,889,668	\$2,676,359	\$2,676,359	\$2,614,690
APPLICATIONS						
530314	Consulting	\$3,498	\$3,444	\$3,500	\$3,500	\$3,500
530320	Accounting / Auditing	\$0	\$0	\$5,000	\$5,000	\$5,000
530341	Other Svcs - Contract / Admin	\$92,882	\$93,115	\$91,463	\$91,463	\$93,210
530910	Emergency/Recovery Services	\$531,786	\$652,555	\$0	\$0	\$0
540435	Disposal (includes landfill)	\$2,545,224	\$2,579,401	\$2,659,466	\$2,659,466	\$2,722,611
550520	Operating	\$7,050	\$7,050	\$7,050	\$7,050	\$7,400
	Total Operating	\$3,180,440	\$3,335,565	\$2,766,479	\$2,766,479	\$2,831,721
591001	To General Fund	\$16,947	\$29,385	\$23,029	\$23,029	\$24,315
591411	To Stormwater	\$0	\$0	\$62,341	\$62,341	\$0
	Total Transfers	\$16,947	\$29,385	\$85,370	\$85,370	\$24,315
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$3,197,387	\$3,364,950	\$2,851,849	\$2,851,849	\$2,856,036
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$1,959,846	\$1,853,858	\$1,022,275	\$1,378,576	\$1,203,086
	Appropriation TO (FROM) Fund Balance	(\$105,988)	(\$475,282)	(\$175,490)	(\$175,490)	(\$241,346)
	FUND BALANCE - September 30	\$1,853,858	\$1,378,576	\$846,785	\$1,203,086	\$961,740

Account Number	Account Description	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
SOURCES						
316010	Arbor License	\$3,192	\$1,938	\$3,000	\$3,000	\$3,000
322910	Arbor Permits	\$66,053	\$15,820	\$15,000	\$15,000	\$15,000
354100	Arbor Fine	\$84,450	\$113,350	\$0	\$137,500	\$0
361100/361300	Investment	\$1,436	\$4,162	\$3,000	\$3,000	\$6,000
366000	Misc Private Donations	\$0	\$650	\$0	\$0	\$0
Total Revenues		\$155,131	\$135,920	\$21,000	\$158,500	\$24,000
381001	From General Fund	\$0	\$250,000	\$0	\$0	\$0
Total Transfers		\$0	\$250,000	\$0	\$0	\$0
TOTAL SOURCES		\$155,131	\$385,920	\$21,000	\$158,500	\$24,000
APPLICATIONS						
530314	Consulting	\$0	\$0	\$0	\$3,000	\$7,500
545270	R&M Infra - Grounds	\$61,869	\$54,506	\$247,900	\$244,900	\$170,000
550520	Operating	\$0	\$13,957	\$15,000	\$15,000	\$13,000
550525	Operating - Small Tools	\$275	\$306	\$0	\$0	\$300
555480	Promotional / Advertising	\$17	\$0	\$250	\$250	\$1,265
555550	Training	\$55	\$145	\$1,000	\$1,000	\$1,000
Total Operating		\$62,216	\$68,914	\$264,150	\$264,150	\$193,065
591001	To General Fund	\$15,750	\$17,710	\$23,663	\$23,663	\$7,620
591420	To Development Services	\$0	\$0	\$0	\$0	\$17,415
Total Transfers		\$25,188	\$27,220	\$23,663	\$23,663	\$25,035
Total Capital		\$0	\$0	\$0	\$0	\$0
TOTAL APPLICATIONS		\$87,404	\$96,134	\$287,813	\$287,813	\$218,100
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		\$221,874	\$289,601	\$271,981	\$579,387	\$450,074
Appropriation TO (FROM) Fund Balance		\$67,727	\$289,786	(\$266,813)	(\$129,313)	(\$194,100)
FUND BALANCE - September 30		\$289,601	\$579,387	\$5,168	\$450,074	\$255,974

Account Number	Account Description	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
SOURCES						
324310	Transportation - Residential	\$358,040	\$40,260	\$0	\$182,500	\$0
324320	Transportation - Commercial	\$427,521	\$43,621	\$0	\$14,750	\$0
361100/361300	Investment	\$7,294	\$13,532	\$4,250	\$12,250	\$14,000
	Total Revenues	\$792,855	\$97,413	\$4,250	\$209,500	\$14,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$792,855	\$97,413	\$4,250	\$209,500	\$14,000
APPLICATIONS						
530311	Legal	\$0	\$0	\$1,000	\$1,000	\$1,000
530314	Consulting	\$2,342	\$0	\$0	\$0	\$0
	Total Operating	\$2,342	\$0	\$1,000	\$1,000	\$1,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$1,140,019	\$26,480	\$850,000	\$100,000	\$850,000
	Total Capital	\$1,140,019	\$26,480	\$850,000	\$100,000	\$850,000
	TOTAL APPLICATIONS	\$1,142,361	\$26,480	\$851,000	\$101,000	\$851,000
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$1,385,230	\$1,035,724	\$853,724	\$1,106,657	\$1,215,157
	Appropriation TO (FROM) Fund Balance	(\$349,506)	\$70,933	(\$846,750)	\$108,500	(\$837,000)
	FUND BALANCE - September 30	\$1,035,724	\$1,106,657	\$6,974	\$1,215,157	\$378,157

CIP:
 MBB/434 traffic signal \$500,000
 Integra/434 traffic signal \$350,000
 \$850,000

Account Number	Account Description	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
SOURCES						
324110	Public Safety - Residential	\$10,668	\$8,250	\$0	\$46,500	\$0
324120	Public Safety - Commercial	\$311,665	\$3,437	\$0	\$0	\$0
361100/361300	Investment	\$2,555	\$6,755	\$5,000	\$5,000	\$10,000
	Total Revenues	\$324,888	\$18,442	\$5,000	\$51,500	\$10,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$324,888	\$18,442	\$5,000	\$51,500	\$10,000
APPLICATIONS						
530314	Consulting	\$12,400	\$0	\$0	\$0	\$0
	Total Operating	\$12,400	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$12,400	\$0	\$0	\$0	\$0
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$217,794	\$530,282	\$539,682	\$548,724	\$600,224
	Appropriation TO (FROM) Fund Balance	\$312,488	\$18,442	\$5,000	\$51,500	\$10,000
	FUND BALANCE - September 30	\$530,282	\$548,724	\$544,682	\$600,224	\$610,224

Account Number	Account Description	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
SOURCES						
324110	Public Safety - Residential	\$21,000	\$5,688	\$0	\$22,800	\$0
324120	Public Safety - Commercial	\$545,480	\$3,252	\$0	\$0	\$0
361100/361300	Investment	\$13,692	\$30,218	\$25,000	\$25,000	\$40,000
	Total Revenues	\$580,172	\$39,158	\$25,000	\$47,800	\$40,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$580,172	\$39,158	\$25,000	\$47,800	\$40,000
APPLICATIONS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$0	\$0	\$0	\$0	\$0
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$1,823,968	\$2,404,140	\$2,421,090	\$2,443,298	\$2,491,098
	Appropriation TO (FROM) Fund Balance	\$580,172	\$39,158	\$25,000	\$47,800	\$40,000
	FUND BALANCE - September 30	\$2,404,140	\$2,443,298	\$2,446,090	\$2,491,098	\$2,531,098

Account Number	Account Description	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
SOURCES						
324110	Public Safety - Residential					
324610	Culture / Recreation - Residential	\$778,800	\$47,625	\$0	\$265,000	\$0
361100/361300	Investment	\$7,586	\$18,204	\$12,000	\$12,000	\$18,000
	Total Revenues	\$786,386	\$65,829	\$12,000	\$277,000	\$18,000
381001	From General Fund	\$47,481	\$0	\$0	\$0	\$0
	Total Transfers	\$47,481	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$833,867	\$65,829	\$12,000	\$277,000	\$18,000
APPLICATIONS						
530314	Consulting	\$12,400	\$0	\$0	\$0	\$0
	Total Operating	\$12,400	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$143,882	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$0	\$137,742	\$550,000	\$453,540	\$400,000
	Total Capital	\$143,882	\$137,742	\$550,000	\$453,540	\$400,000
	TOTAL APPLICATIONS	\$156,282	\$137,742	\$550,000	\$453,540	\$400,000
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$795,727	\$1,473,312	\$1,103,112	\$1,401,399	\$1,224,859
	Appropriation TO (FROM) Fund Balance	\$677,585	(\$71,913)	(\$538,000)	(\$176,540)	(\$382,000)
	FUND BALANCE - September 30	\$1,473,312	\$1,401,399	\$565,112	\$1,224,859	\$842,859

CIP:

CWP Trailhead and parking lot paving	\$50,000
Torcaso pavilion and parking lot	<u>\$350,000</u>
	\$400,000

CITY OF WINTER SPRINGS
Fiscal Year 2019-2020 Budget

Special Assessment - TLBD Maint 160

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

Account Number	Account Description	\$120	\$120	\$120		\$120
		FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
SOURCES						
325200	Charges for Services	\$509,452	\$509,599	\$507,549	\$507,549	\$507,548
369301	Settlement Insurance Proceeds	\$2,400	\$0	\$0	\$0	\$0
361100/361300	Investment	\$2,712	\$4,463	\$2,500	\$2,500	\$3,000
	Total Revenues	\$514,564	\$514,062	\$510,049	\$510,049	\$510,548
381262	From TLBD II DS	\$0	\$1,856	\$0	\$0	\$0
	Total Transfers	\$0	\$1,856	\$0	\$0	\$0
	TOTAL SOURCES	\$514,564	\$515,918	\$510,049	\$510,049	\$510,548
APPLICATIONS						
530340	Other Svcs	\$2,532	\$2,396	\$2,560	\$2,560	\$2,650
530341	Other Svcs - Contract / Admin	\$9,007	\$9,203	\$9,170	\$6,275	\$9,400
540430	Utilities	\$38,439	\$52,053	\$51,720	\$65,120	\$64,200
540434	Streetlights	\$228,522	\$230,013	\$232,440	\$230,740	\$232,200
545210	R&M Infra - Fountains	\$22,954	\$14,453	\$14,394	\$12,094	\$16,900
545270	R&M Infra - Grounds	\$206,610	\$176,559	\$176,400	\$168,400	\$181,850
555480	Promotional / Advertising	\$0	\$0	\$150	\$150	\$0
	Total Operating	\$508,064	\$484,677	\$486,834	\$485,339	\$507,200
591001	To General Fund	\$36,415	\$37,444	\$53,583	\$53,583	\$52,211
591410	To Water Sewer Utility	\$25,485	\$25,680	\$0	\$0	\$0
	Total Transfers	\$61,900	\$63,124	\$53,583	\$53,583	\$52,211
560640	Machinery & Equipment	\$0	\$0	\$0	\$1,495	\$0
	Total Capital	\$0	\$0	\$0	\$1,495	\$0
	TOTAL APPLICATIONS	\$569,964	\$547,801	\$540,417	\$540,417	\$559,411
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$310,924	\$255,524	\$209,965	\$223,641	\$193,273
	Appropriation TO (FROM) Fund Balance	(\$55,400)	(\$31,883)	(\$30,368)	(\$30,368)	(\$48,863)
	FUND BALANCE - September 30	\$255,524	\$223,641	\$179,597	\$193,273	\$144,410

CITY OF WINTER SPRINGS
Fiscal Year 2019-2020 Budget

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

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

Account Number	Account Description	\$36 FY 16/17 Actual	\$36 FY 17/18 Actual	\$36 Original FY 18/19 Budget	Revised FY 18/19 Budget	\$36 FY 19/20 Budget
SOURCES						
325100	* Capital Improvement	\$85,506	\$89,572	\$138,655	\$138,655	\$138,655
369900	* Misc Revenue	\$6,525	\$5,354	\$0	\$0	\$0
361100/361300	* Investment	\$48,040	\$45,591	\$1,000	\$1,000	\$2,000
	Total Revenues	\$140,071	\$140,517	\$139,655	\$139,655	\$140,655
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$140,071	\$140,517	\$139,655	\$139,655	\$140,655
APPLICATIONS						
530340	Other Svcs	\$691	\$653	\$750	\$750	\$750
530341	Other Svcs - Contract / Admin	\$3,293	\$3,404	\$3,620	\$3,620	\$3,620
	Total Operating	\$3,984	\$4,057	\$4,370	\$4,370	\$4,370
591001	To General Fund	\$500	\$500	\$500	\$500	\$500
	Total Transfers	\$500	\$500	\$500	\$500	\$500
570710	Principal	\$85,506	\$89,572	\$93,385	\$93,385	\$97,062
570720	Interest	\$47,161	\$44,316	\$41,350	\$41,350	\$38,260
	Total Debt Service	\$132,667	\$133,888	\$134,735	\$134,735	\$135,322
560650	Construction In Progress	\$20,993	\$14,952	\$0	\$36,000	\$40,000
	Total Capital	\$20,993	\$14,952	\$0	\$36,000	\$40,000
	TOTAL APPLICATIONS	\$158,144	\$153,397	\$139,605	\$175,605	\$180,192
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$142,211	\$124,138	\$72,891	\$111,258	\$75,308
	Appropriation TO (FROM) Fund Balance	(\$18,073)	(\$12,880)	\$50	(\$35,950)	(\$39,537)
	FUND BALANCE - September 30	\$124,138	\$111,258	\$72,941	\$75,308	\$35,771

* Due to the structure of this debt service instrument, the FY2017 and FY2018 special assessment revenues are required by GASB to have the distinctive accounting treatment represented herein.

POTENTIAL CIP:	
Pond Rejuvenation	\$25,000
Lightning protection	<u>\$15,000</u>
	\$40,000

CITY OF WINTER SPRINGS
Fiscal Year 2019-2020 Budget

Special Assessment - TLBD II Capital/DS 262
Wells Fargo Bank Note
Final Year FY 2017

Assess Rate/Unit - No assessment

Legal Maximum - \$17

Final year of
assessment
\$11

No assessment

No assessment

No assessment

No assessment

Account Number	Account Description	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
SOURCES						
325100	* Capital Improvement	\$25,343	\$5	\$0	\$0	\$0
361100/361300	* Investment	\$1,136	\$5	\$0	\$0	\$0
	Total Revenues	\$26,479	\$10	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$26,479	\$10	\$0	\$0	\$0
APPLICATIONS						
530340	Other Svcs	\$130	\$0	\$0	\$0	\$0
530341	Other Svcs - Contract / Admin	\$626	\$0	\$0	\$0	\$0
	Total Operating	\$756	\$0	\$0	\$0	\$0
591001	To General Fund	\$500	\$0	\$0	\$0	\$0
591160	To TLBD Maintenance	\$0	\$1,856	\$0	\$0	\$0
	Total Transfers	\$500	\$1,856	\$0	\$0	\$0
570710	Principal	\$29,100	\$0	\$0	\$0	\$0
570720	Interest	\$1,020	\$0	\$0	\$0	\$0
	Total Debt Service	\$30,120	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$9,900	\$0	\$0	\$0	\$0
	Total Capital	\$9,900	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$41,276	\$1,856	\$0	\$0	\$0
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$16,643	\$1,846	\$0	\$0	\$0
	Appropriation TO (FROM) Fund Balance	(\$14,797)	(\$1,846)	\$0	\$0	\$0
	FUND BALANCE - September 30	\$1,846	\$0	\$0	\$0	\$0

CITY OF WINTER SPRINGS
Fiscal Year 2019-2020 Budget

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

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

Division Number	Account Description	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
SOURCES						
1521	Capital Division	\$5,709	\$5,720	\$5,696	\$5,696	\$5,696
1522	Maintenance Division	\$6,557	\$6,678	\$6,566	\$6,566	\$7,601
TOTAL SOURCES		\$12,266	\$12,398	\$12,262	\$12,262	\$13,297
APPLICATIONS						
1521	Capital Division	\$5,511	\$5,532	\$5,508	\$5,508	\$5,225
1522	Maintenance Division	\$8,265	\$4,585	\$8,661	\$10,616	\$7,036
TOTAL APPLICATIONS		\$13,776	\$10,117	\$14,169	\$16,124	\$12,261
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		\$9,487	\$7,977	\$6,214	\$10,258	\$6,396
Appropriation TO (FROM) Fund Balance		(\$1,510)	\$2,281	(\$1,907)	(\$3,862)	\$1,036
FUND BALANCE - September 30		\$7,977	\$10,258	\$4,307	\$6,396	\$7,432
Internal Loan to General Fund per 9/30 CAFR		(\$53,690)	(\$51,000)			
		(\$45,713)	(\$40,742)			

CITY OF WINTER SPRINGS
Fiscal Year 2019-2020 Budget

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

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

Account Number	Account Description	\$85	\$85	\$85		\$85
		FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
SOURCES						
325100	Capital Improvement	\$5,709	\$5,720	\$5,696	\$5,696	\$5,696
	Total Revenues	\$5,709	\$5,720	\$5,696	\$5,696	\$5,696
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$5,709	\$5,720	\$5,696	\$5,696	\$5,696
APPLICATIONS						
530340	Other Svcs	\$28	\$28	\$35	\$35	\$35
530341	Other Svcs - Contract / Admin	\$999	\$1,020	\$1,010	\$1,010	\$720
	Total Operating	\$1,027	\$1,048	\$1,045	\$1,045	\$755
570710	Principal	\$2,615	\$2,690	\$2,785	\$2,785	\$2,865
570720	Interest	\$1,619	\$1,544	\$1,428	\$1,428	\$1,355
	Total Debt Service	\$4,234	\$4,234	\$4,213	\$4,213	\$4,220
591001	To General Fund	\$250	\$250	\$250	\$250	\$250
	Total Transfers	\$250	\$250	\$250	\$250	\$250
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$5,511	\$5,532	\$5,508	\$5,508	\$5,225
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$2,815	\$3,013	\$3,149	\$3,201	\$3,389
	Appropriation TO (FROM) Fund Balance	\$198	\$188	\$188	\$188	\$471
	FUND BALANCE - September 30	\$3,013	\$3,201	\$3,337	\$3,389	\$3,860
	Internal Loan to General Fund	(\$53,690)	(\$51,000)			
	per 9/30 CAFR	(\$50,677)	(\$47,799)			

CITY OF WINTER SPRINGS
Fiscal Year 2019-2020 Budget

Special Assessment - Tuscawilla III 162
Maintenance 1522

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

Account Number	Account Description	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
	SOURCES					
325200	Charges for Services	\$6,483	\$6,496	\$6,466	\$6,466	\$7,501
361100/361300	Investment	\$74	\$182	\$100	\$100	\$100
	Total Revenues	\$6,557	\$6,678	\$6,566	\$6,566	\$7,601
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$6,557	\$6,678	\$6,566	\$6,566	\$7,601
	APPLICATIONS					
530340	Other Svcs	\$32	\$32	\$35	\$35	\$35
530341	Other Svcs - Contract / Admin	\$999	\$1,020	\$1,095	\$1,050	\$720
540432	Water/Sewer	\$1,250	\$1,715	\$1,800	\$1,800	\$1,800
545270	R&M Infra - Grounds	\$4,390	\$0	\$4,000	\$6,000	\$3,300
	Total Operating	\$6,671	\$2,767	\$6,930	\$8,885	\$5,855
591001	To General Fund	\$1,594	\$1,818	\$1,731	\$1,731	\$1,181
	Total Transfers	\$1,594	\$1,818	\$1,731	\$1,731	\$1,181
	TOTAL APPLICATIONS	\$8,265	\$4,585	\$8,661	\$10,616	\$7,036
	CHANGE IN FUND BALANCE					
	FUND BALANCE - October 1	\$6,672	\$4,964	\$3,065	\$7,057	\$3,007
	Appropriation TO (FROM) Fund Balance	(\$1,708)	\$2,093	(\$2,095)	(\$4,050)	\$565
	FUND BALANCE - September 30	\$4,964	\$7,057	\$970	\$3,007	\$3,572

CITY OF WINTER SPRINGS
Fiscal Year 2019-2020 Budget

Special Assessment - Oak Forest Maintenance 161

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

Account Number	Account Description	\$60 FY 16/17 Actual	\$60 FY 17/18 Actual	\$60 Original FY 18/19 Budget	Revised FY 18/19 Budget	\$60 FY 19/20 Budget
SOURCES						
325200	Charges for Services	\$55,915	\$55,861	\$55,725	\$55,725	\$55,726
361100/361300	Investment	\$573	\$1,261	\$1,000	\$1,000	\$1,500
	Total Revenues	\$56,488	\$57,122	\$56,725	\$56,725	\$57,226
	Total Transfers	\$0	\$0	\$0	\$3,885	\$0
	TOTAL SOURCES	\$56,488	\$57,122	\$56,725	\$60,610	\$57,226
APPLICATIONS						
530340	Other Svcs	\$276	\$261	\$300	\$300	\$300
530341	Other Svcs - Contract / Admin	\$7,481	\$7,634	\$7,725	\$4,700	\$6,840
540430	Utilities	\$4,970	\$3,903	\$5,280	\$5,280	\$5,280
545270	R&M Infra - Grounds	\$22,254	\$22,967	\$32,900	\$35,925	\$39,800
	Total Operating	\$34,981	\$34,765	\$46,205	\$46,205	\$52,220
591001	To General Fund	\$7,853	\$7,898	\$8,558	\$8,558	\$8,533
591410	To Water Sewer Utility	\$1,890	\$1,900	\$0	\$0	\$0
	Total Transfers	\$9,743	\$9,798	\$8,558	\$8,558	\$8,533
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$44,724	\$44,563	\$54,763	\$54,763	\$60,753
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$67,644	\$79,408	\$72,537	\$91,967	\$97,814
	Appropriation TO (FROM) Fund Balance	\$11,764	\$12,559	\$1,962	\$5,847	(\$3,527)
	FUND BALANCE - September 30	\$79,408	\$91,967	\$74,499	\$97,814	\$94,287

CITY OF WINTER SPRINGS
Fiscal Year 2019-2020 Budget

Special Assessment - Oak Forest Capital/DS 260
 Internal Loan
 Final Year FY 2017

Assess Rate/Unit - No assessment

Legal Maximum - \$72

Final year of
 assessment
 \$64

No assessment

No assessment

No assessment

No assessment

Account Number	Account Description	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
SOURCES						
325100	* Capital Improvement	\$20,689	-\$3	\$0	\$0	\$0
369900	* Misc Revenue	\$15,396	\$0	\$0	\$0	\$0
361100/361300	* Investment	\$16,318	\$105	\$50	\$120	\$0
	Total Revenues	\$52,403	\$102	\$50	\$120	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$52,403	\$102	\$50	\$120	\$0
APPLICATIONS						
530340	Other Svcs	\$259	\$0	\$0	\$0	\$0
530341	Other Svcs - Contract / Admin	\$2,731	\$0	\$0	\$0	\$0
	Total Operating	\$2,990	\$0	\$0	\$0	\$0
591001	To General Fund	\$500	\$0	\$0	\$0	\$0
591161	To Oak Forest Maintenance	\$0	\$0	\$0	\$3,885	\$0
	Total Transfers	\$500	\$0	\$0	\$3,885	\$0
570710	Principal	\$37,425	\$0	\$0	\$0	\$0
570720	Interest	\$508	\$0	\$0	\$0	\$0
	Total Debt Service	\$37,933	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$6,243	\$0	\$5,947	\$4,734	\$0
	Total Capital	\$6,243	\$0	\$5,947	\$4,734	\$0
	TOTAL APPLICATIONS	\$47,666	\$0	\$5,947	\$8,619	\$0
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$3,660	\$8,397	\$5,897	\$8,499	\$0
	Appropriation TO (FROM) Fund Balance	\$4,737	\$102	(\$5,897)	(\$8,499)	\$0
	FUND BALANCE - September 30	\$8,397	\$8,499	\$0	\$0	\$0
	Internal Loan to General Fund per 9/30 CAFR	\$0	\$8,397			

* Due to the structure of this debt service instrument, the FY2017 special assessment revenues are required by GASB to have the distinctive accounting treatment represented herein.

Account Number	Account Description	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
SOURCES						
361100/361300	Investment	\$3,182	\$6,055	\$0	\$4,700	\$0
	Total Revenues	\$3,182	\$6,055	\$0	\$4,700	\$0
381001	From General Fund	\$834,000	\$830,000	\$10,000	\$0	\$0
	Total Transfers	\$834,000	\$830,000	\$10,000	\$0	\$0
	TOTAL SOURCES	\$837,182	\$836,055	\$10,000	\$4,700	\$0
APPLICATIONS						
530314	Consulting	\$0	\$0	\$3,500	\$2,000	\$0
	Total Operating	\$0	\$0	\$3,500	\$2,000	\$0
591001	To General Fund	\$0	\$0	\$0	\$9,108	\$0
	Total Transfers	\$0	\$0	\$0	\$9,108	\$0
570710	Principal	\$819,000	\$823,000	\$831,000	\$831,000	\$0
570720	Interest	\$18,159	\$10,934	\$3,660	\$3,660	\$0
	Total Debt Service	\$837,159	\$833,934	\$834,660	\$834,660	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$837,159	\$833,934	\$838,160	\$845,768	\$0
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$838,924	\$838,947	\$837,007	\$841,068	\$0
	Appropriation TO (FROM) Fund Balance	\$23	\$2,121	(\$828,160)	(\$841,068)	\$0
	FUND BALANCE - September 30	\$838,947	\$841,068	\$8,847	\$0	\$0

Account Number	Account Description	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
SOURCES						
361100/361300	Investment	\$893	\$1,740	\$1,500	\$1,500	\$10,500
	Total Revenues	\$893	\$1,740	\$1,500	\$1,500	\$10,500
381001	From General Fund	\$236,000	\$236,000	\$1,280,000	\$1,280,000	\$1,290,000
	Total Transfers	\$236,000	\$236,000	\$1,280,000	\$1,280,000	\$1,290,000
	TOTAL SOURCES	\$236,893	\$237,740	\$1,281,500	\$1,281,500	\$1,300,500
APPLICATIONS						
530314	Consulting	\$0	\$3,500	\$7,000	\$8,500	\$5,000
	Total Operating	\$0	\$3,500	\$7,000	\$8,500	\$5,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0
570710	Principal	\$206,309	\$225,152	\$233,130	\$233,130	\$417,890
570720	Interest	\$13,250	\$8,159	\$431,315	\$2,751	\$857,120
	Total Debt Service	\$219,559	\$233,311	\$664,445	\$235,881	\$1,275,010
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$219,559	\$236,811	\$671,445	\$244,381	\$1,280,010
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$217,832	\$235,166	\$235,099	\$236,095	\$1,273,214
	Appropriation TO (FROM) Fund Balance	\$17,334	\$929	\$610,055	\$1,037,119	\$20,490
	FUND BALANCE - September 30	\$235,166	\$236,095	\$845,154	\$1,273,214	\$1,293,704

The voted debt millage for FY2020 has been eliminated with the adoption of Resolution 2019-19 to forgive the Central Winds General Obligation internal loan from Fund 305

		Voted Debt Millage Rate	0.0700	0.0600	0.0500		0.0000
Account Number	Account Description	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget		FY 19/20 Budget
SOURCES							
384000	Debt Proceeds	\$1,085,000	\$0	\$0	\$0		\$0
361100/361300	Investment	\$540	\$903	\$400	\$400		\$0
311000	Ad Valorem	\$132,374	\$124,109	\$110,449	\$110,449		\$0
	Total Revenues	\$1,217,914	\$125,012	\$110,849	\$110,849		\$0
	Total Transfers	\$0	\$0	\$0	\$0		\$0
	TOTAL SOURCES	\$1,217,914	\$125,012	\$110,849	\$110,849		\$0
APPLICATIONS							
530314	Consulting	\$3,500	\$0	\$0	\$0		\$0
	Total Operating	\$3,500	\$0	\$0	\$0		\$0
	Total Transfers	\$0	\$0	\$0	\$0		\$0
570710	Principal	\$2,312,629	\$120,000	\$105,000	\$105,000		\$21,718
570720	Interest	\$42,205	\$0	\$0	\$0		\$0
570730	Other Debt Service Costs	\$25,626	\$0	\$0	\$0		\$0
	Total Debt Service	\$2,380,460	\$120,000	\$105,000	\$105,000		\$21,718
	Total Capital	\$0	\$0	\$0	\$0		\$0
	TOTAL APPLICATIONS	\$2,383,960	\$120,000	\$105,000	\$105,000		\$21,718
CHANGE IN FUND BALANCE							
	FUND BALANCE - October 1	\$1,176,903	\$10,857	\$11,555	\$15,869		\$21,718
	Appropriation TO (FROM) Fund Balance	(\$1,166,046)	\$5,012	\$5,849	\$5,849		(\$21,718)
	FUND BALANCE - September 30	\$10,857	\$15,869	\$17,404	\$21,718		\$0
	Internal Loan to General Fund	(\$1,085,000)	(\$965,000)				
	per 9/30 CAFR	(\$1,074,143)	(\$949,131)				

Account Number	Account Description	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
SOURCES						
337300	Grant - Physical Environment	\$11,100	\$0	\$0	\$0	\$0
361100/361300	Investment	\$5,271	\$10,523	\$7,200	\$7,200	\$7,000
	Total Revenues	\$16,371	\$10,523	\$7,200	\$7,200	\$7,000
381121	From Road Improvements	\$0	\$0	\$212,000	\$0	\$212,000
	Total Transfers	\$0	\$0	\$212,000	\$0	\$212,000
	TOTAL SOURCES	\$16,371	\$10,523	\$219,200	\$7,200	\$219,000
APPLICATIONS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$29,165	\$13,305	\$1,015,000	\$75,000	\$950,000
	Total Capital	\$29,165	\$13,305	\$1,015,000	\$75,000	\$950,000
	TOTAL APPLICATIONS	\$29,165	\$13,305	\$1,015,000	\$75,000	\$950,000
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$857,053	\$844,259	\$826,259	\$841,477	\$773,677
	Appropriation TO (FROM) Fund Balance	(\$12,794)	(\$2,782)	(\$795,800)	(\$67,800)	(\$731,000)
	FUND BALANCE - September 30	\$844,259	\$841,477	\$30,459	\$773,677	\$42,677

CIP:
Amphitheater \$950,000

Account Number	Account Description	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
	SOURCES					
361100/361300	Investment	\$6,835	\$13,791	\$12,000	\$12,000	\$17,500
	Total Revenues	\$6,835	\$13,791	\$12,000	\$12,000	\$17,500
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$6,835	\$13,791	\$12,000	\$12,000	\$17,500
	APPLICATIONS					
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$0	\$0	\$0	\$0	\$0
	CHANGE IN FUND BALANCE					
	FUND BALANCE - October 1	\$1,093,245	\$1,100,080	\$1,105,480	\$1,113,871	\$1,125,871
	Appropriation TO (FROM) Fund Balance	\$6,835	\$13,791	\$12,000	\$12,000	\$17,500
	FUND BALANCE - September 30	\$1,100,080	\$1,113,871	\$1,117,480	\$1,125,871	\$1,143,371

CITY OF WINTER SPRINGS
Fiscal Year 2019-2020 Budget

Perk Up Parks - Capital Projects 303

Account Number	Account Description	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
SOURCES						
361100/361300	Investment	\$0	\$0	\$7,800	\$7,800	\$20,000
	Total Revenues	\$0	\$0	\$7,800	\$7,800	\$20,000
381001	From General Fund	\$555,000	\$1,565,000	\$900,000	\$900,000	\$0
381121	From Road Improvements	\$0	\$0	\$3,000,000	\$0	\$3,000,000
	Total Transfers	\$555,000	\$1,565,000	\$3,900,000	\$900,000	\$3,000,000
	TOTAL SOURCES	\$555,000	\$1,565,000	\$3,907,800	\$907,800	\$3,020,000
APPLICATIONS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$20,665	\$0	\$4,400,000	\$1,400,000	\$3,900,000
	Total Capital	\$20,665	\$0	\$4,400,000	\$1,400,000	\$3,900,000
	TOTAL APPLICATIONS	\$20,665	\$0	\$4,400,000	\$1,400,000	\$3,900,000
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$34,599	\$568,934	\$568,934	\$2,133,934	\$1,641,734
	Appropriation TO (FROM) Fund Balance	\$534,335	\$1,565,000	(\$492,200)	(\$492,200)	(\$880,000)
	FUND BALANCE - September 30	\$568,934	\$2,133,934	\$76,734	\$1,641,734	\$761,734

CIP:	
Phase 2 platform at Trotwood Park	\$250,000
City-wide park signage	\$150,000
Fieldhouse/Gym - Torcaso Park	<u>\$3,500,000</u>
	\$3,900,000

Account Number	Account Description	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
SOURCES						
361100/361300	Investment	\$1,602	\$312	\$0	\$0	\$0
	Total Revenues	\$1,602	\$312	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$1,602	\$312	\$0	\$0	\$0
APPLICATIONS						
550525	Operating - Small Tools	\$9,885	\$0	\$0	\$0	\$0
	Total Operating	\$9,885	\$0	\$0	\$0	\$0
591305	To Excellence in Customer Service	\$0	\$194,348	\$0	\$0	\$0
	Total Transfers	\$0	\$194,348	\$0	\$0	\$0
560643	Mach & Equip - Furn/Office	\$1,274	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$289,048	\$0	\$0	\$0	\$0
	Total Capital	\$290,322	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$300,207	\$194,348	\$0	\$0	\$0
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$492,641	\$194,036	\$0	\$0	\$0
	Appropriation TO (FROM) Fund Balance	(\$298,605)	(\$194,036)	\$0	\$0	\$0
	FUND BALANCE - September 30	\$194,036	\$0	\$0	\$0	\$0

Account Number	Account Description	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
SOURCES						
361100/361300	Investment	\$4,431	\$3,765	\$1,800	\$1,800	\$4,500
399100	Loan Repayment - CWDS	\$0	\$0	\$105,000	\$105,000	\$21,718
	Total Revenues	\$4,431	\$3,765	\$106,800	\$106,800	\$26,218
381001	From General Fund	\$0	\$350,000	\$0	\$0	\$0
381304	From Public Facilities	\$0	\$194,348	\$0	\$0	\$0
	Total Transfers	\$0	\$544,348	\$0	\$0	\$0
	TOTAL SOURCES	\$4,431	\$548,113	\$106,800	\$106,800	\$26,218
APPLICATIONS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560620	Buildings	\$0	\$7,274	\$0	\$11,914	\$0
560650	Construction In Progress	\$22,062	\$421,598	\$140,000	\$240,434	\$100,000
560680	Intangibles	\$0	\$0	\$0	\$10,500	\$0
	Total Capital	\$22,062	\$428,872	\$140,000	\$262,848	\$100,000
	TOTAL APPLICATIONS	\$22,062	\$428,872	\$140,000	\$262,848	\$100,000
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$1,323,097	\$1,305,466	\$204,248	\$459,707	\$303,659
	Appropriation TO (FROM) Fund Balance	(\$17,631)	\$119,241	(\$33,200)	(\$156,048)	(\$73,782)
	FUND BALANCE - September 30	\$1,305,466	\$1,424,707	\$171,048	\$303,659	\$229,877
	Principal pay-off CWDS FY17 (internal loan)	<u>(\$1,085,000)</u>	<u>(\$965,000)</u>			
		\$220,466	\$459,707			
	CIP:					
	City Facility rehabilitation - TBD	\$100,000				

ENTERPRISE FUNDS

Budget Data

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	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
Sources					
Revenues	\$14,317,949	\$12,807,983	\$15,375,355	\$15,918,137	\$12,877,800
Transfers In	\$42,813	\$43,090	\$68,341	\$68,341	\$23,415
Total Sources	\$14,360,762	\$12,851,073	\$15,443,696	\$15,986,478	\$12,901,215
Applications					
Personal Services	\$2,749,688	\$2,725,939	\$3,481,866	\$3,416,729	\$3,762,765
Operating	\$3,182,004	\$3,275,444	\$5,652,452	\$5,894,821	\$3,967,470
Debt	\$1,258,845	\$2,096,057	\$2,109,679	\$2,109,679	\$2,174,533
Transfers	\$2,017,529	\$1,916,300	\$1,785,868	\$1,785,868	\$1,823,539
Capital	\$6,839,152	\$2,453,100	\$2,296,400	\$2,255,246	\$3,933,940
Total Applications	\$16,047,218	\$12,466,840	\$15,326,265	\$15,462,343	\$15,662,247
Less Capitalized Applications	(\$7,661,871)	(\$4,214,907)			
Total Non-Capital Applications	\$8,385,347	\$8,251,933			

FUND	FUND NAME	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
SOURCES						
401	Water & Sewer Utility	\$10,390,398	\$10,255,738	\$10,410,300	\$10,410,300	\$10,746,200
402	W&S - Service Availability	\$806,845	\$163,590	\$40,000	\$437,000	\$90,000
420	Development Services	\$1,984,398	\$1,092,605	\$2,043,500	\$2,043,500	\$903,915
430	Stormwater	\$1,179,121	\$1,339,140	\$2,949,896	\$3,095,678	\$1,161,100
TOTAL SOURCES		\$14,360,762	\$12,851,073	\$15,443,696	\$15,986,478	\$12,901,215
APPLICATIONS						
410	Water & Sewer Utility	\$6,666,315	\$6,476,997	\$11,265,623	\$11,265,623	\$12,962,004
412	W&S - Service Availability	\$0	\$0	\$0	\$0	\$0
420	Development Services	\$1,029,818	\$928,008	\$1,036,464	\$1,036,464	\$1,303,839
430	Stormwater	\$689,214	\$846,929	\$3,024,178	\$3,160,256	\$1,396,404
TOTAL APPLICATIONS		\$8,385,347	\$8,251,934	\$15,326,265	\$15,462,343	\$15,662,247
CHANGE IN FUND EQUITY						
		Net Assets		Net Assets less Net Capital (less Restricted for Renewal/Replacement)		
FUND EQUITY - October 1		\$33,790,361	\$37,366,105	\$12,526,550	\$15,217,456	\$15,741,591
Appropriation TO (FROM) Fund Equity		\$5,975,415	\$4,599,139	\$117,431	\$524,135	(\$2,761,032)
FUND EQUITY - September 30		\$39,765,776	\$41,965,244	\$12,643,981	\$15,741,591	\$12,980,559
Prior Period Adjustment		(\$119,019)	\$0			
Non-Cash Adjustments		(\$2,280,652)	(\$2,426,472)			
Total Net Assets per CAFR		37,366,105	39,538,772			

	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
Sources					
Revenues	\$11,154,430	\$10,376,238	\$10,444,300	\$10,841,300	\$10,830,200
Transfers In	\$42,813	\$43,090	\$6,000	\$6,000	\$6,000
Total Sources	\$11,197,243	\$10,419,328	\$10,450,300	\$10,847,300	\$10,836,200
Applications					
Personal Services	\$2,102,109	\$2,179,038	\$2,664,312	\$2,608,090	\$2,751,916
Operating Expenses	\$2,647,611	\$2,578,608	\$3,071,614	\$3,170,336	\$3,041,326
Debt	\$1,258,845	\$2,096,057	\$2,109,679	\$2,109,679	\$2,174,533
Transfers	\$1,480,469	\$1,385,101	\$1,407,618	\$1,407,618	\$1,445,289
Capital Outlay	\$6,795,137	\$1,962,973	\$2,012,400	\$1,969,900	\$3,548,940
Total Applications	\$14,284,171	\$10,201,777	\$11,265,623	\$11,265,623	\$12,962,004
Less Capitalized Applications	(\$7,617,856)	(\$3,724,780)			
Total Non-Capital Applications	\$6,666,315	\$6,476,997			

Water & Sewer Operations - 3600

Utility/Public Works Director	1	1	1	1
Utility Superintendent	1	1	1	1
PW Supervisor	1	1		1
Water Conservation Coord/Arborist	1	1		
Maintenance Worker	16	16	16	16
Line Locator	1	1	1	1
Team Leader	3	3	3	2
Lead Waste Water Treatment Oper	1	1	1	1
Lead Water Plant Operator	1	1	1	1
Wastewater Treatment Operator	5	5	5	5
Water Plant Operator	3	3	3	3
Service Technician	2	2	2	2
Meter Reader			3	3
Industrial Electrician	1	1	1	1
Total	37	37	38	38

TOTAL FULL-TIME PERSONNEL	37	37	38	38
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Water & Sewer Operations - Part Time - 3600

Maintenance Worker	1.45	1.45	0.73	
Total	1.45	1.45	0.73	0.00

TOTAL PART-TIME PERSONNEL	1.45	1.45	0.73	0.00
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	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
SOURCES					
Operating Revenues	\$10,267,249	\$9,903,217	\$10,294,300	\$10,294,300	\$10,565,200
Non-Operating Revenues and Transfers	\$123,149	\$352,521	\$116,000	\$116,000	\$181,000
Service Availability Fund	\$806,845	\$163,590	\$40,000	\$437,000	\$90,000
TOTAL SOURCES	\$11,197,243	\$10,419,328	\$10,450,300	\$10,847,300	\$10,836,200
APPLICATIONS					
Operations	\$6,666,315	\$6,476,997	\$11,265,623	\$11,265,623	\$12,962,004
Service Availability Fund	\$0	\$0	\$0	\$0	\$0
TOTAL APPLICATIONS	\$6,666,315	\$6,476,997	\$11,265,623	\$11,265,623	\$12,962,004

CHANGE IN FUND EQUITY	Net Assets		Net Assets less Net Capital (less Renewal/Replacement, Restricted)		
	FUND EQUITY - October 1	\$24,508,049	\$27,091,353	\$8,866,741	\$11,668,163
Appropriation TO (FROM) Fund Equity	\$4,530,928	\$3,942,331	(\$815,323)	(\$418,323)	(\$2,125,804)
FUND EQUITY - September 30	\$29,038,977	\$31,033,684	\$8,051,418	\$11,249,840	\$9,124,036
Prior Period Adjustment	(\$91,744)				
Non-cash Adjustments	(\$1,855,880)	(\$2,092,162)			
Total Net Assets per CAFR	\$27,091,353	\$28,941,522			

Total Net Assets Consist of:
 Cash and Investments - \$21,055,788
 Other Current Assets - \$381,828
 Restricted Investments - \$727,859
 Net Deferred Flow (pension) - (\$67,346)
 Current Liabilities - (\$1,039,644)
 Noncurrent Liabilities - (\$8,147,574)
 Capital Assets (net of related debt) - \$16,030,611

Account Number	Description of Expenditure	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
	SOURCES					
<i>Operating:</i>						
343300	Water Supply	\$3,538,085	\$3,269,402	\$3,514,000	\$3,514,000	\$3,579,000
343500	Sewer / Waste Water	\$5,900,226	\$5,889,587	\$6,004,000	\$6,004,000	\$6,254,000
343700	Reclaimed Water	\$528,672	\$475,256	\$502,800	\$502,800	\$464,200
343910	Meter	\$17,402	\$23,839	\$33,000	\$33,000	\$33,000
343915	Reservation	\$44,153	\$0	\$0	\$0	\$0
343920	Penalties (Late)	\$130,004	\$127,426	\$130,000	\$130,000	\$130,000
343925	Application	\$33,620	\$38,420	\$35,000	\$35,000	\$35,000
343930	Turn Off / On	\$53,930	\$55,540	\$55,000	\$55,000	\$55,000
343935	Tampering	\$190	\$95	\$0	\$0	\$0
343940	Inspection	\$1,080	\$1,120	\$2,500	\$2,500	\$2,500
343945	NSF	\$3,080	\$2,380	\$3,000	\$3,000	\$2,500
369300/369301	Settlements & Collections	\$11,285	\$20,100	\$10,000	\$10,000	\$10,000
369900	Misc Revenue	\$5,522	\$52	\$5,000	\$5,000	\$0
	Operating Revenues	\$10,267,249	\$9,903,217	\$10,294,300	\$10,294,300	\$10,565,200
<i>Non-Operating:</i>						
331390	Federal Grant - Other Phys. Environ.	\$0	\$33,942	\$0	\$0	\$0
334390	State Grant - Other Phys. Environ.	\$0	\$76,336	\$0	\$0	\$0
361100/361300	Investment	\$75,093	\$198,183	\$110,000	\$110,000	\$175,000
364100	Auction Proceeds	\$5,243	\$970	\$0	\$0	\$0
	Non-Operating Revenues	\$80,336	\$309,431	\$110,000	\$110,000	\$175,000
	Total Revenues	\$10,347,585	\$10,212,648	\$10,404,300	\$10,404,300	\$10,740,200
381140	From Arbor	\$9,438	\$9,510	\$0	\$0	\$0
381160	From TLBD Maint	\$25,485	\$25,680	\$0	\$0	\$0
381161	From Oak Forest Maint	\$1,890	\$1,900	\$0	\$0	\$0
381411	From Stormwater Utility	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
	Total Transfers	\$42,813	\$43,090	\$6,000	\$6,000	\$6,000
	TOTAL SOURCES	\$10,390,398	\$10,255,738	\$10,410,300	\$10,410,300	\$10,746,200

Account Number	Description of Expenditure	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
510100	Base Wages/Salaries	\$1,292,510	\$1,459,718	\$1,550,341	\$1,542,619	\$1,568,565
510140	Overtime	\$74,877	\$68,504	\$40,001	\$106,001	\$40,819
510900	Reimbursements	(\$274)	\$0	\$0	\$0	\$0
520200	FICA	\$100,649	\$113,703	\$121,704	\$121,704	\$122,193
520220	Pension DB	\$186,906	\$44,137	\$362,561	\$362,561	\$443,640
520225	Pension DC	\$22,056	\$28,301	\$62,465	\$62,465	\$68,875
520230	Health Insurance	\$392,478	\$418,059	\$482,379	\$365,464	\$458,640
520240	Workers' Comp	\$32,907	\$41,676	\$44,861	\$44,861	\$49,184
520250	Unemployment	\$0	\$4,940	\$0	\$2,415	\$0
	Total Payroll	\$2,102,109	\$2,179,038	\$2,664,312	\$2,608,090	\$2,751,916
530311	Legal	\$14,064	\$14,022	\$15,000	\$15,000	\$16,560
530314	Consulting	\$74,323	\$103,767	\$191,675	\$209,675	\$216,850
530315	Pre/Post Employment	\$4,545	\$3,846	\$2,800	\$2,800	\$2,800
530341	Other Svcs - Contract / Admin	\$10,560	\$15,705	\$6,000	\$62,222	\$17,500
530340	Other Svcs	\$46,808	\$40,279	\$68,308	\$68,308	\$80,744
530342	Other Svcs - Maint / Licenses	\$12,589	\$20,983	\$24,324	\$24,324	\$27,272
530343	Other Svcs - Banking	\$23,955	\$23,786	\$20,000	\$20,000	\$20,000
530411	Communication - Phone	\$10,753	\$10,830	\$20,178	\$20,178	\$24,114
530413	Communication - R&M	\$891	\$1,314	\$2,000	\$1,000	\$2,000
540430	Utilities	\$668,711	\$692,347	\$698,100	\$698,100	\$704,100
540435	Disposal	\$575,567	\$484,847	\$550,000	\$550,000	\$550,000
545100	R&M Buildings	\$14,438	\$9,042	\$30,080	\$30,080	\$30,080
545130	R&M Bldgs - Water Plant	\$135,368	\$113,774	\$129,500	\$129,500	\$133,370
545140	R&M Bldgs - Sewer Plant	\$301,966	\$226,785	\$355,000	\$355,000	\$314,901
545150	R&M Bldgs - Reclaimed Plant	\$53,124	\$22,456	\$47,500	\$47,500	\$49,000
545230	R&M Infra - Lift Stations	\$132,610	\$90,931	\$124,105	\$164,105	\$100,120
545240	R&M Infra - Water System	\$88,220	\$119,927	\$211,500	\$183,500	\$120,500
545250	R&M Infra - Sewer System	\$40,177	\$96,282	\$48,000	\$48,000	\$62,500
545270	R&M Infra - Grounds	\$4,800	\$5,477	\$7,808	\$7,808	\$23,000
545300	R&M Mach & Equip	\$31,009	\$38,069	\$43,450	\$35,450	\$43,450
545310	R&M M&E - Vehicles	\$17,057	\$20,387	\$23,300	\$19,300	\$23,300
545320	R&M M&E - Meters	\$14,942	\$19,362	\$19,644	\$24,644	\$19,644
550510	Office	\$4,030	\$3,581	\$4,000	\$4,000	\$4,000
550520	Operating	\$23,785	\$22,770	\$23,000	\$13,000	\$26,000
550522	Operating - Tires / Filters	\$5,508	\$13,541	\$6,000	\$6,000	\$6,000
550523	Operating - Janitorial	\$1,690	\$1,322	\$1,800	\$1,800	\$2,250
550524	Operating - Chemicals	\$203,301	\$227,701	\$243,745	\$271,745	\$251,576
550525	Operating - Small Tools	\$8,681	\$11,895	\$17,925	\$17,925	\$18,475
550526	Operating - Software	\$480	\$250	\$5,750	\$5,750	\$8,550
550527	Operating - Apparel	\$12,255	\$12,414	\$16,050	\$16,350	\$16,550
552000	Fuel	\$71,732	\$65,527	\$70,542	\$70,242	\$70,750
555400	Travel & Per Diem	\$1,663	\$378	\$1,800	\$1,800	\$1,500
555420	Postage / Freight	\$95	\$0	\$100	\$100	\$100
555441	Rent / Lease - Copy Machine	\$1,590	\$1,916	\$1,920	\$1,920	\$1,920
555442	Rent / Lease - Equipment	\$1,052	\$942	\$2,000	\$2,000	\$3,400
555450	Insurance	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
555451	Insurance - Settlements	\$0	\$8,024	\$0	\$0	\$0
555470	Printing / Binding	\$348	\$85	\$560	\$560	\$560
555480	Promotional / Advertising	\$4,596	\$5,796	\$5,400	\$7,900	\$11,900
555490	Not Otherwise Classified	\$1,811	\$775	\$550	\$550	\$550
555540	Dues/Reg/Pub	\$9,339	\$8,970	\$11,200	\$11,200	\$10,940
555550	Training	\$4,178	\$3,503	\$6,000	\$6,000	\$9,500
	Total Operating	\$2,647,611	\$2,578,608	\$3,071,614	\$3,170,336	\$3,041,326

Account Number	Description of Expenditure	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
570710	Principal	\$822,719	\$1,761,807	\$1,888,590	\$1,888,590	\$1,938,785
570720	Interest	\$316,290	\$336,126	\$221,089	\$221,089	\$235,748
570730	Other Debt Service Costs	\$119,836	(\$1,876)	\$0	\$0	\$0
	Total Debt Service	\$1,258,845	\$2,096,057	\$2,109,679	\$2,109,679	\$2,174,533
591001	To General Fund	\$1,480,469	\$1,385,101	\$1,407,618	\$1,407,618	\$1,445,289
	Total Transfers	\$1,480,469	\$1,385,101	\$1,407,618	\$1,407,618	\$1,445,289
560621	Buildings - Plants and Main	\$900,769	\$800,696	\$0	\$0	\$0
560640	Machinery & Equipment	\$145,130	\$399,765	\$234,300	\$233,800	\$103,640
560641	Mach & Equip - Vehicles	\$41,688	\$0	\$94,100	\$51,600	\$85,500
560642	Mach & Equip - Data Proc	\$5,232	\$5,483	\$6,000	\$6,500	\$6,000
560650	Construction In Progress	\$5,702,318	\$757,029	\$1,678,000	\$1,678,000	\$3,353,800
	Total Capital	\$6,795,137	\$1,962,973	\$2,012,400	\$1,969,900	\$3,548,940
	Transfer to Balance Sheet	(\$7,617,856)	(\$3,724,780)			
	Transfer to Balance Sheet	(\$7,617,856)	(\$3,724,780)	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$6,666,315	\$6,476,997	\$11,265,623	\$11,265,623	\$12,962,004

CHANGE IN FUND EQUITY

	Net Assets		Net Assets less Net Capital (less Renewal/Replacement, Restricted)		
FUND EQUITY - October 1	\$20,474,415	\$22,250,874	\$4,002,262	\$6,664,094	\$5,808,771
Appropriation TO (FROM) Fund Equity	\$3,724,083	\$3,778,741	(\$855,323)	(\$855,323)	(\$2,215,804)
FUND EQUITY - September 30	\$24,198,498	\$26,029,615	\$3,146,939	\$5,808,771	\$3,592,967
Prior Period Adjustment	(\$91,744)				
Non-cash Adjustments	(\$1,855,880)	(\$2,092,162)			
Total Net Assets per CAFR	\$22,250,874	\$23,937,453			

Prior Period Adjustment
Non-cash Adjustments
Total Net Assets per CAFR

Total Net Assets Consist of:
Cash and Investments - \$16,051,719
Other Current Assets - \$381,828
Restricted Investments - \$727,859
Net Deferred Flow (pension) - (\$67,346)
Current Liabilities - (\$1,039,644)
Noncurrent Liabilities - (\$8,147,574)
Capital Assets
(net of related debt) - \$16,030,611

Machinery & Equip:

3" centrifugal pump	\$1,400
Jumping jack clamp	\$2,800
Flow meters (2)	\$40,000
Booster pump (CWP)	\$17,000
Spectrophotometer	\$4,600
Pump (7)	\$28,000
Controller	\$2,640
3" mudhog pump	\$1,600
Ice makers for lab samples (2)	<u>\$5,600</u>
	\$103,640

Vehicles:

Ford F-450 w. crane	\$43,500
Crane body with outrigger	<u>\$42,000</u>
	\$85,500

Data Processing:
Tablet (3) **\$6,000**

CIP:
Emergency plant upgrades \$2,783,800
Bypass Pumps (4) \$320,000
Sewer pipe relining \$250,000
\$3,353,800

Account Number	Account Description	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
SOURCES						
<i>Operating:</i>						
324210	Svc Avail - Water / Residential	\$4,415	\$18,399	\$0	\$78,000	\$0
324215	Svc Avail - Sewer / Residential	\$15,379	\$66,891	\$0	\$319,000	\$0
324220	Svc Avail - Water / Commercial	\$152,911	\$2,935	\$0	\$0	\$0
324225	Svc Avail - Sewer / Commercial	\$605,209	\$13,946	\$0	\$0	\$0
	Operating Revenues	\$777,914	\$102,171	\$0	\$397,000	\$0
<i>Non-Operating:</i>						
361100/361300	Investment	\$28,931	\$61,419	\$40,000	\$40,000	\$90,000
	Non-Operating Revenues	\$28,931	\$61,419	\$40,000	\$40,000	\$90,000
	Total Revenues	\$806,845	\$163,590	\$40,000	\$437,000	\$90,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$806,845	\$163,590	\$40,000	\$437,000	\$90,000
APPLICATIONS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$0	\$0	\$0	\$0	\$0
CHANGE IN FUND EQUITY						
	FUND EQUITY - October 1	\$4,033,634	\$4,840,479	\$4,864,479	\$5,004,069	\$5,441,069
	Appropriation TO (FROM) Fund Equity	\$806,845	\$163,590	\$40,000	\$437,000	\$90,000
	FUND EQUITY - September 30	\$4,840,479	\$5,004,069	\$4,904,479	\$5,441,069	\$5,531,069

	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
Sources					
Revenues	\$1,179,121	\$1,339,140	\$2,887,555	\$3,033,337	\$1,161,100
Transfers In	\$0	\$0	\$62,341	\$62,341	\$0
Total Sources	\$1,179,121	\$1,339,140	\$2,949,896	\$3,095,678	\$1,161,100
Applications					
Personal Services	\$308,684	\$417,198	\$471,243	\$462,328	\$587,118
Operating Expenses	\$209,230	\$258,431	\$2,172,635	\$2,316,282	\$389,986
Debt	\$0	\$0	\$0	\$0	\$0
Transfers	\$171,300	\$171,299	\$171,300	\$171,300	\$171,300
Capital Outlay	\$30,351	\$353,182	\$209,000	\$210,346	\$248,000
Total Applications	\$719,565	\$1,200,110	\$3,024,178	\$3,160,256	\$1,396,404
Less Capitalized Applications	(\$30,351)	(\$353,182)			
Total Non-Capital Applications	\$689,214	\$846,928			

Operations - 3800

Team Leader	1	1	1	1
Maintenance Worker	5	5	5	5
Stormwater Utility Manager	1	1		
Total	7	7	6	6

Engineering - 3810

City Engineer	1			1
Construction Inspector	1	1	1	1
Senior Civil Engineer	1	1	1	1
Total	3	2	2	3

TOTAL FULL-TIME PERSONNEL	10	9	8	9
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Account Number	Account Description	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
SOURCES						
<i>Operating:</i>						
322120	Engineering Inspection	\$125,204	\$28,389	\$5,000	\$5,000	\$10,000
343901	Stormwater	\$1,042,363	\$1,092,054	\$1,135,500	\$1,135,500	\$1,139,100
Operating Revenues		\$1,167,567	\$1,120,443	\$1,140,500	\$1,140,500	\$1,149,100
<i>Non-Operating:</i>						
331390	Federal Grant - Other Phys. Environ.	\$0	\$7,359	\$0	\$0	\$0
334390	State Grant - Other Phys. Environ.	\$0	\$654	\$0	\$0	\$0
337300	Grant - Physical Environment	\$0	\$195,555	\$1,372,987	\$1,516,044	\$0
361100/361300	Investment	\$4,829	\$11,445	\$7,000	\$7,000	\$12,000
364100	Auction Proceeds	\$6,725	\$3,684	\$0	\$0	\$0
369301	Settlement Insurance Proceeds	\$0	\$0	\$0	\$2,725	\$0
369900	Misc Revenue	\$0	\$0	\$367,068	\$367,068	\$0
Non-Operating Revenues		\$11,554	\$218,697	\$1,747,055	\$1,892,837	\$12,000
Total Revenues		\$1,179,121	\$1,339,140	\$2,887,555	\$3,033,337	\$1,161,100
381130	From Solid Waste	\$0	\$0	\$62,341	\$62,341	\$0
Total Transfers		\$0	\$0	\$62,341	\$62,341	\$0
TOTAL SOURCES		\$1,179,121	\$1,339,140	\$2,949,896	\$3,095,678	\$1,161,100
APPLICATIONS						
<i>Division</i>						
3800	Operations	\$415,891	\$680,274	\$1,021,352	\$1,015,312	\$1,134,827
3810	Engineering	\$273,323	\$166,655	\$2,002,826	\$2,144,944	\$261,577
TOTAL APPLICATIONS		\$689,214	\$846,929	\$3,024,178	\$3,160,256	\$1,396,404

CHANGE IN FUND EQUITY	Net Assets		Net Assets less Net Capital		
FUND EQUITY - October 1	\$7,457,273	\$7,501,249	\$504,161	\$766,051	\$701,473
Appropriation TO (FROM) Fund Equity	\$489,907	\$492,211	(\$74,282)	(\$64,578)	(\$235,304)
FUND EQUITY - September 30	\$7,947,180	\$7,993,460	\$429,879	\$701,473	\$466,169
Prior Period Adjustment	(\$22,316)				
Non-cash Adjustments	(\$423,615)	(\$327,942)			
Total Net Assets per CAFR	\$7,501,249	\$7,665,518			

Total Net Assets consist of:
Cash and Investments - \$1,005,904
Other Current Assets - \$46,839
Net Deferred Flow (pension) - (\$5,301)
Current Liabilities - (\$64,383)
Non-current Liabilities - (\$217,008)
Capital Assets
(net of related debt) - \$6,899,467

Account Number	Description of Expenditure	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
510100	Base Wages/Salaries	\$398,689	\$266,959	\$272,728	\$297,713	\$374,536
510140	Overtime	\$3,231	\$1,783	\$2,001	\$10,261	\$2,001
510900	Reimbursements	(\$1,289)	\$0	\$0	\$0	\$0
520200	FICA	\$30,070	\$20,429	\$21,029	\$23,704	\$28,819
520220	Pension DB	(\$239,992)	\$37,680	\$53,245	\$53,245	\$61,888
520225	Pension DC	\$6,456	\$6,937	\$12,347	\$11,912	\$16,350
520230	Health Insurance	\$96,135	\$70,792	\$94,093	\$50,793	\$83,621
520240	Workers' Comp	\$12,616	\$12,618	\$15,800	\$14,700	\$19,903
520250	Unemployment	\$2,768	\$0	\$0	\$0	\$0
	Total Payroll	\$308,684	\$417,198	\$471,243	\$462,328	\$587,118
530311	Legal	\$4,688	\$4,978	\$5,040	\$5,040	\$5,400
530314	Consulting	\$8,163	\$17,426	\$52,386	\$203,739	\$25,000
530315	Pre/Post Employment	\$1,429	\$435	\$1,480	\$1,480	\$1,480
530341	Other Svcs - Contract / Admin	\$9,000	\$22,652	\$14,312	\$23,227	\$16,968
530342	Other Svcs - Maint / Licenses	\$1,430	\$918	\$2,514	\$2,514	\$2,946
530411	Communication - Phone	\$2,040	\$1,702	\$1,234	\$1,234	\$1,968
530413	Communication - R&M	\$135	\$426	\$1,200	\$1,200	\$1,200
545210	R&M Infra - Stormwater	\$126,838	\$122,516	\$181,578	\$174,978	\$170,871
545270	R&M Infra - Grounds	\$24,189	\$35,961	\$1,835,687	\$1,831,641	\$76,640
545300	R&M Mach & Equip	\$7,406	\$14,354	\$21,900	\$21,900	\$27,900
545310	R&M M&E - Vehicles	\$3,261	\$3,486	\$4,300	\$15,325	\$4,300
550510	Office	\$158	\$102	\$200	\$200	\$200
550520	Operating	\$1,022	\$0	\$200	\$200	\$200
550522	Operating - Tires / Filters	\$1,500	\$1,039	\$1,900	\$1,900	\$2,950
550524	Operating - Chemicals	\$951	\$11,986	\$15,500	\$500	\$15,500
550525	Operating - Small Tools	\$445	\$2,468	\$7,700	\$6,700	\$7,700
550527	Operating - Apparel	\$2,936	\$3,625	\$5,575	\$5,875	\$6,797
552000	Fuel	\$9,142	\$9,565	\$12,104	\$11,604	\$14,240
555400	Travel & Per Diem	\$54	\$152	\$700	\$400	\$700
555420	Postage / Freight	\$30	\$0	\$200	\$200	\$300
555442	Rent / Lease - Equipment	\$0	\$0	\$100	\$100	\$100
555480	Promotional / Advertising	\$0	\$0	\$0	\$0	\$300
555540	Dues/Reg/Pub	\$3,305	\$2,926	\$4,360	\$4,360	\$3,861
555550	Training	\$1,108	\$1,714	\$2,465	\$1,965	\$2,465
	Total Operating	\$209,230	\$258,431	\$2,172,635	\$2,316,282	\$389,986
591001	To General Fund	\$165,300	\$165,300	\$165,300	\$165,300	\$165,300
591410	To Water Sewer Utility	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
	Total Transfers	\$171,300	\$171,300	\$171,300	\$171,300	\$171,300
560630	Infrastructure	\$0	\$39,233	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$4,945	\$9,000	\$10,346	\$33,000
560642	Mach & Equip - Data Proc	\$0	\$1,517	\$0	\$0	\$0
560650	Construction In Progress	\$30,351	\$307,487	\$200,000	\$200,000	\$215,000
	Assets Transferred to Balance Sheet	(\$30,351)	(\$353,182)			
	Total Capital	\$0	\$0	\$209,000	\$210,346	\$248,000
	TOTAL APPLICATIONS	\$689,214	\$846,929	\$3,024,178	\$3,160,256	\$1,396,404

Account Number	Description of Expenditure	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
510100	Base Wages/Salaries	\$211,091	\$172,593	\$176,409	\$204,894	\$225,552
510140	Overtime	\$2,563	\$1,758	\$1,500	\$9,760	\$1,500
510900	Reimbursements	(\$1,289)	\$0	\$0	\$0	\$0
520200	FICA	\$16,137	\$13,267	\$13,619	\$16,294	\$17,380
520220	Pension DB	(\$257,338)	\$26,779	\$45,145	\$45,145	\$56,026
520225	Pension DC	\$1,617	\$1,932	\$6,898	\$6,898	\$6,435
520230	Health Insurance	\$70,343	\$53,381	\$78,004	\$39,004	\$50,531
520240	Workers' Comp	\$10,933	\$10,955	\$14,081	\$12,981	\$17,118
520250	Unemployment	\$2,768	\$0	\$0	\$0	\$0
	Total Payroll	\$56,825	\$280,665	\$335,656	\$334,976	\$374,542
530311	Legal	\$4,688	\$4,978	\$5,040	\$5,040	\$5,400
530315	Pre/Post Employment	\$1,429	\$435	\$1,480	\$1,480	\$1,480
530341	Other Svcs - Contract / Admin	\$0	\$13,652	\$0	\$8,915	\$0
530342	Other Svcs - Maint / Licenses	\$864	\$864	\$1,714	\$1,714	\$2,146
530411	Communication - Phone	\$480	\$274	\$480	\$480	\$336
530413	Communication - R&M	\$135	\$426	\$1,200	\$1,200	\$1,200
545210	R&M Infra - Stormwater	\$126,838	\$122,516	\$181,578	\$174,978	\$170,871
545270	R&M Infra - Grounds	\$24,189	\$35,961	\$41,551	\$37,505	\$76,640
545300	R&M Mach & Equip	\$7,406	\$14,354	\$21,900	\$21,900	\$27,900
545310	R&M M&E - Vehicles	\$3,261	\$3,486	\$4,000	\$15,025	\$4,000
550510	Office	\$158	\$102	\$200	\$200	\$200
550520	Operating	\$1,022	\$0	\$200	\$200	\$200
550522	Operating - Tires / Filters	\$1,500	\$1,039	\$1,700	\$1,700	\$2,750
550524	Operating - Chemicals	\$951	\$11,986	\$15,500	\$500	\$15,500
550525	Operating - Small Tools	\$445	\$2,291	\$7,500	\$6,500	\$7,500
550527	Operating - Apparel	\$2,936	\$3,308	\$4,775	\$5,075	\$5,622
552000	Fuel	\$7,805	\$9,246	\$10,613	\$10,613	\$12,975
555400	Travel & Per Diem	\$54	\$0	\$500	\$200	\$500
555420	Postage / Freight	\$30	\$0	\$200	\$200	\$200
555442	Rent / Lease - Equipment	\$0	\$0	\$100	\$100	\$100
555480	Promotional / Advertising	\$0	\$0	\$0	\$0	\$300
555540	Dues/Reg/Pub	\$3,245	\$2,766	\$3,500	\$3,500	\$3,500
555550	Training	\$330	\$625	\$1,665	\$1,665	\$1,665
	Total Operating	\$187,766	\$228,309	\$305,396	\$298,690	\$340,985
591001	To General Fund	\$165,300	\$165,300	\$165,300	\$165,300	\$165,300
591410	To Water Sewer Utility	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
	Total Transfers	\$171,300	\$171,300	\$171,300	\$171,300	\$171,300
560630	Infrastructure	\$0	\$39,233	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$4,945	\$9,000	\$10,346	\$33,000
560642	Mach & Equip - Data Proc	\$0	\$1,517	\$0	\$0	\$0
560650	Construction In Progress	\$9,600	\$120,674	\$200,000	\$200,000	\$215,000
	Assets Transferred to Balance Sheet	(\$9,600)	(\$166,369)			
	Total Capital	\$0	\$0	\$209,000	\$210,346	\$248,000
	TOTAL APPLICATIONS	\$415,891	\$680,274	\$1,021,352	\$1,015,312	\$1,134,827

Machinery & Equipment:
Storm drain expansion plug 5,000
Storm line locator system for metal pipes 2,500
Update camera with electronic locator system 25,500
33,000

CIP:
N. Tuskawilla outfall replacement 75,000
Outfall at SR419 & future trail 50,000
Curb inlets 25,000
Pipe relining 65,000
215,000

Account Number	Description of Expenditure	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
510100	Base Wages/Salaries	\$187,598	\$94,366	\$96,319	\$92,819	\$148,984
510140	Overtime	\$668	\$25	\$501	\$501	\$501
520200	FICA	\$13,933	\$7,162	\$7,410	\$7,410	\$11,439
520220	Pension DB	\$17,346	\$10,901	\$8,100	\$8,100	\$5,862
520225	Pension DC	\$4,839	\$5,005	\$5,449	\$5,014	\$9,915
520230	Health Insurance	\$25,792	\$17,411	\$16,089	\$11,789	\$33,090
520240	Workers' Comp	\$1,683	\$1,663	\$1,719	\$1,719	\$2,785
	Total Payroll	\$251,859	\$136,533	\$135,587	\$127,352	\$212,576
530314	Consulting	\$8,163	\$17,426	\$52,386	\$203,739	\$25,000
530341	Other Svcs - Contract / Admin	\$9,000	\$9,000	\$14,312	\$14,312	\$16,968
530342	Other Svcs - Maint / Licenses	\$566	\$54	\$800	\$800	\$800
530411	Communication - Phone	\$1,560	\$1,428	\$754	\$754	\$1,632
545270	R&M Infra - Grounds	\$0	\$0	\$1,794,136	\$1,794,136	\$0
545310	R&M M&E - Vehicles	\$0	\$0	\$300	\$300	\$300
550522	Operating - Tires / Filters	\$0	\$0	\$200	\$200	\$200
550525	Operating - Small Tools	\$0	\$177	\$200	\$200	\$200
550527	Operating - Apparel	\$0	\$317	\$800	\$800	\$1,175
552000	Fuel	\$1,337	\$319	\$1,491	\$991	\$1,265
555400	Travel & Per Diem	\$0	\$152	\$200	\$200	\$200
555540	Dues/Reg/Pub	\$60	\$160	\$860	\$860	\$361
555550	Training	\$778	\$1,089	\$800	\$300	\$800
	Total Operating	\$21,464	\$30,122	\$1,867,239	\$2,017,592	\$49,001
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$20,751	\$186,813	\$0	\$0	\$0
	Assets Transferred to Balance Sheet	(\$20,751)	(\$186,813)			
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$273,323	\$166,655	\$2,002,826	\$2,144,944	\$261,577

	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
Sources					
Revenues	\$1,984,398	\$1,092,605	\$2,043,500	\$2,043,500	\$886,500
Transfers In	\$0	\$0	\$0	\$0	\$17,415
Total Sources	\$1,984,398	\$1,092,605	\$2,043,500	\$2,043,500	\$903,915
Applications					
Personal Services	\$338,895	\$129,703	\$346,311	\$346,311	\$423,731
Operating Expenses	\$325,163	\$438,405	\$408,203	\$408,203	\$536,158
Transfers	\$365,760	\$359,900	\$206,950	\$206,950	\$206,950
Capital Outlay	\$13,664	\$136,945	\$75,000	\$75,000	\$137,000
Total Applications	\$1,043,482	\$1,064,953	\$1,036,464	\$1,036,464	\$1,303,839
Less Capitalized Applications	(\$13,664)	(\$136,945)			
Total Non-Capital Applications	\$1,029,818	\$928,008			

Building Plans and Inspections - 2400

Building Official	1			
Building Inspector	1			
Assistant Customer Service Mgr				1
Permit Specialist	2	2	2	1
Customer Service Rep			1	1

TOTAL FULL-TIME PERSONNEL	4	2	3	3
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Plans and Inspections - Part Time - 2400

Customer Service Rep	1.46	1.46	0.73	2.19
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TOTAL PART-TIME PERSONNEL	1.46	1.46	0.73	2.19
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Account Number	Account Description	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
SOURCES						
<i>Operating:</i>						
322110	Plans Review	\$363,292	\$204,897	\$624,500	\$624,500	\$226,000
322130	Building Permits	\$1,307,755	\$693,696	\$1,249,000	\$1,249,000	\$451,500
322140	Building Permit - Surcharge	\$5,026	\$5,348	\$4,000	\$4,000	\$4,000
322210	Electrical Permit	\$41,559	\$26,843	\$30,000	\$30,000	\$25,000
322220	Plumbing Permit	\$96,131	\$36,655	\$50,000	\$50,000	\$50,000
322230	Mechanical Permit	\$154,514	\$87,708	\$50,000	\$50,000	\$60,000
369900	Misc Revenue	\$17	\$5	\$0	\$0	\$0
Operating Revenues		\$1,968,294	\$1,055,152	\$2,007,500	\$2,007,500	\$816,500
<i>Non-Operating:</i>						
361100/361300	Investment	\$16,104	\$37,444	\$36,000	\$36,000	\$70,000
364100	Auction Proceeds	\$0	\$9	\$0	\$0	\$0
Non-Operating Revenues		\$16,104	\$37,453	\$36,000	\$36,000	\$70,000
Total Revenues		\$1,984,398	\$1,092,605	\$2,043,500	\$2,043,500	\$886,500
381140	From Arbor	\$0	\$0	\$0	\$0	\$17,415
Total Transfers		\$0	\$0	\$0	\$0	\$17,415
TOTAL SOURCES		\$1,984,398	\$1,092,605	\$2,043,500	\$2,043,500	\$903,915
APPLICATIONS						
<i>Division</i>						
2400	Plans and Inspections	\$1,029,818	\$928,008	\$1,036,464	\$1,036,464	\$1,303,839
TOTAL APPLICATIONS		\$1,029,818	\$928,008	\$1,036,464	\$1,036,464	\$1,303,839

CHANGE IN FUND EQUITY	Net Assets		Net Assets less Net Capital		
FUND EQUITY - October 1	\$1,825,039	\$2,773,503	\$3,155,648	\$2,783,242	\$3,790,278
Appropriation TO (FROM) Fund Equity	\$954,580	\$164,597	\$1,007,036	\$1,007,036	(\$399,924)
FUND EQUITY - September 30	\$2,779,619	\$2,938,100	\$4,162,684	\$3,790,278	\$3,390,354
Prior Period Adjustment	(\$4,959)				
Non-cash Adjustments:	(\$1,157)	(\$6,368)			
Total Net Assets per CAFR	\$2,773,503	\$2,931,732			

Total Net Assets consist of:
Cash and Investments - \$3,016,424
Other Current Assets - \$5,771
Net Deferred Flow (pension) - (\$9,673)
Current Liabilities - (\$84,422)
Non-current Liabilities - (\$144,858)
Capital Assets (net of related debt) - \$148,490

Account Number	Description of Expenditure	FY 16/17 Actual	FY 17/18 Actual	Original FY 18/19 Budget	Revised FY 18/19 Budget	FY 19/20 Budget
510100	Base Wages/Salaries	\$150,817	\$104,204	\$224,581	\$224,581	\$301,950
510140	Overtime	\$35	\$4,076	\$501	\$3,866	\$1,500
510900	Reimbursements	\$0	\$0	\$0	\$0	\$0
520200	FICA	\$10,784	\$7,863	\$17,230	\$17,230	\$17,746
520220	Pension DB	\$136,410	(\$14,911)	\$39,955	\$39,955	\$50,816
520225	Pension DC	\$4,453	\$2,434	\$8,152	\$8,152	\$9,267
520230	Health Insurance	\$35,619	\$25,851	\$55,398	\$52,033	\$41,458
520240	Workers' Comp	\$777	\$186	\$494	\$494	\$994
	Total Payroll	\$338,895	\$129,703	\$346,311	\$346,311	\$423,731
530314	Consulting	\$7,012	\$10,000	\$0	\$0	\$140,000
530315	Pre/Post Employment	\$61	\$0	\$200	\$200	\$200
530341	Other Svcs - Contract / Admin	\$304,890	\$421,180	\$396,000	\$396,000	\$360,000
530342	Other Svcs - Maint / Licenses	\$208	\$0	\$0	\$0	\$27,000
530411	Communication - Phone	\$1,546	\$2,895	\$3,168	\$3,168	\$3,408
545310	R&M M&E - Vehicles	\$1,646	\$0	\$0	\$0	\$0
550510	Office	\$3,220	\$1,964	\$2,100	\$2,100	\$2,100
550520	Operating	\$1,997	\$19	\$0	\$0	\$0
550522	Operating - Tires / Filters	\$934	\$0	\$0	\$0	\$0
550525	Operating - Small Tools	\$2,015	\$0	\$0	\$0	\$0
550526	Operating - Software	\$0	\$0	\$1,200	\$1,200	\$1,200
550527	Operating - Apparel	\$496	\$408	\$3,000	\$3,000	\$500
552000	Fuel	\$897	\$153	\$0	\$0	\$0
555400	Travel & Per Diem	\$89	\$0	\$200	\$200	\$0
555420	Postage / Freight	\$0	\$0	\$100	\$100	\$100
555470	Printing / Binding	\$46	\$241	\$500	\$500	\$500
555540	Dues/Reg/Pub	\$106	\$1,331	\$935	\$935	\$350
555550	Training	\$0	\$214	\$800	\$800	\$800
	Total Operating	\$325,163	\$438,405	\$408,203	\$408,203	\$536,158
591001	To General Fund	\$365,760	\$359,900	\$206,950	\$206,950	\$206,950
	Total Transfers	\$365,760	\$359,900	\$206,950	\$206,950	\$206,950
560641	Mach & Equip - Vehicles	\$0	\$0	\$0	\$0	\$26,000
560650	Construction In Progress	\$0	\$136,945	\$75,000	\$33,150	\$45,000
560680	Intangibles	\$13,664	\$0	\$0	\$41,850	\$66,000
	Assets Transferred to Balance Sheet	(\$13,664)	(\$136,945)			
	Total Capital	\$0	\$0	\$75,000	\$75,000	\$137,000
	TOTAL APPLICATIONS	\$1,029,818	\$928,008	\$1,036,464	\$1,036,464	\$1,303,839

Machinery & Equipment:
Machinery & Equipment - Vehicles - Ford F150 26,000

CIP:
Counter enhancements 20,000
Lobby kiosk 25,000
45,000

Intangibles:
DocuSign 25,000
GIS software 15,000
Web-text smart notifications 26,000
66,000

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 560650

contingency – an appropriation of funds to cover unforeseen events that occur during the fiscal year

CRA – Community Redevelopment Area; a public entity created to implement redevelopment activities as outlined under Chapter 163, Florida Statutes; the investment generates increased tax revenues which then finance the debt issue (see also TIF)

debt service – the payment of principal and interest on borrowed funds such as bonds

debt service fund – a fund type used to account for the accumulation of resources for the purpose of paying long-term principal and interest

defined benefit plan – pension plan that has terms specifying the amount of benefits to be provided after separation of employment; to be distinguished from a defined contribution plan in which the plan specifies the amount of the contribution to the plan

department – an organizational unit comprised of one or more programs, responsible for carrying out a major governmental function

depreciation – the decrease in value of physical assets due to use and the passage of time

EAR – Evaluation and Appraisal Report; a State-mandated report which evaluates how successful a community has been in addressing major community land-use planning issues through implementation of its comprehensive plan

employer contribution – in the context of pension benefits a term to describe contributions actually made by the employer in relation to the annual required contribution (ARC) of the employer

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

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

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

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

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

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

fiscal year – any period of 12 consecutive months designated as the budget year; the City’s budget year begins October 1 and ends September 30; the year is represented by the date on which it ends. October 1, 2016 to September 30, 2017 would be Fiscal Year 2017 (FY17)

FY – Fiscal Year

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

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

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

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

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

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

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

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

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

GIS – Geographic Information Systems

HOA – Homeowners Association

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

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

Kiva – land management software

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

TLBD – Tusawilla Lighting and Beautification District; an assessment district

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

transfers – see interfund transfers

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

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

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

W&S – Water and Sewer Utility Fund

WTP – water treatment plant