



2021

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 2021 Budget, as proposed, totals \$45,946,675 (excluding appropriations to fund balance), and represents a \$898,241 or 2.0%, increase from the prior fiscal year's budget of \$45,032,502. Total proposed General Fund spending of \$16,913,551 represents a \$898,241 decrease or 5.0% below the prior fiscal year. The proposed operating millage rate of 2.41 is 0.02 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 8.3% in Fiscal Year 2021. At the proposed millage rate of 2.41 mills, the increase in taxable value is anticipated to result in \$398,938 in increased property tax revenues in the City's General Fund in Fiscal Year 2021. Of this increase, almost half 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 2021 are budgeted to decrease substantially in this post-COVID environment, resulting in an approximate 5.7% decrease in those revenues from the prior fiscal year.

Budget Methodology

The City's Fiscal Year 2021 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 levels of service provided to our citizens.

Personnel and related expenditures represent approximately 65% of total General Fund expenditures, therefore, it is important that these costs be closely examined and monitored on an ongoing basis. Numerous personnel reorganization plans, resulting in significant cost savings without reduction in service levels have been previously implemented. We continue to examine, as demonstrated in this FY 2021 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 2021 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 2021 budget is the 11th budget that I've had the privilege of developing in my capacities as City Manager and Finance/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 11 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 10 safest cities in Florida by several publications, reaching as high as #3 - 2020
- 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 2021 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 2.4100 mills, total revenues and transfers are projected to decrease by 6.5% in FY 2021. Inclusive of appropriations from fund balance, a total decrease of 1.2% is projected as follows:

	FY 19/20 Original Budget	FY 20/21 Proposed Budget	Change
General	\$19,238,907	\$18,143,551	(5.7%)
Other Governmental	11,154,459	7,392,208	(33.7%)
Enterprise	<u>12,901,215</u>	<u>14,939,470</u>	15.8%
Sub-Total	\$43,294,581	\$40,475,229	(6.5%)
Appropriations From Fund Balance	<u>8,491,626</u>	<u>10,664,761</u>	<u>25.6%</u>
Total	<u>\$51,786,207</u>	<u>\$51,139,990</u>	<u>(1.2%)</u>

OVERALL BUDGET SPENDING

Total expenditures and transfers out are projected to decrease by 0.8% in FY 2021. Inclusive of appropriations to fund balance, a total decrease of 1.2% is projected as follows:

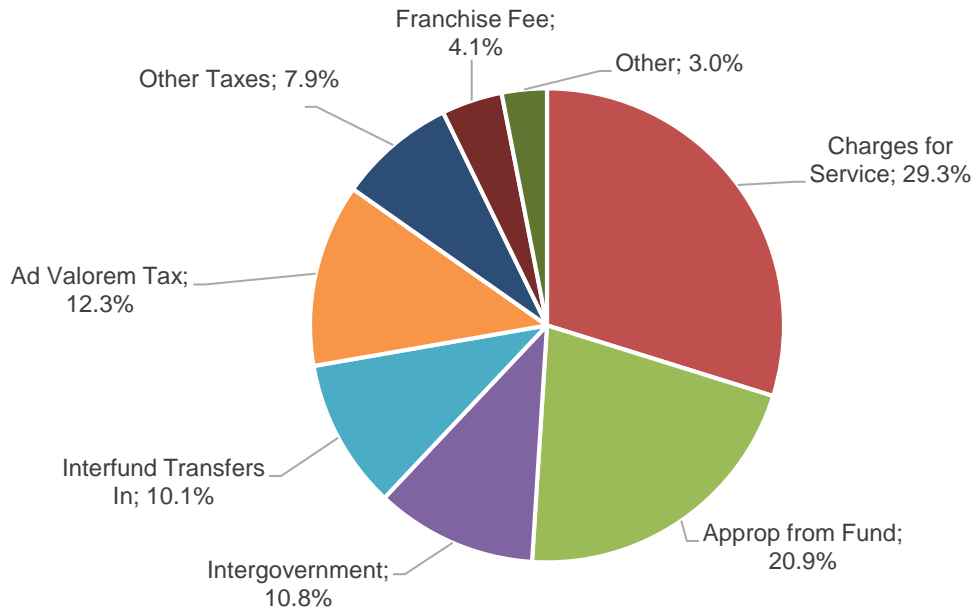
	FY 19/20 Original Budget	FY 20/21 Proposed Budget	Change
General	\$19,101,792	\$18,143,551	(5.0%)
Other Governmental	16,706,027	15,092,065	(9.7%)
Enterprise	<u>15,662,247</u>	<u>17,860,374</u>	14.0%
Sub-Total	\$51,470,066	\$51,095,990	(0.8%)
Appropriations To Fund Balance	<u>316,141</u>	<u>44,000</u>	<u>(86.1%)</u>
Total	<u>\$51,786,207</u>	<u>\$51,139,990</u>	<u>(1.2%)</u>

OVERALL CHANGE IN FINANCIAL POSITION

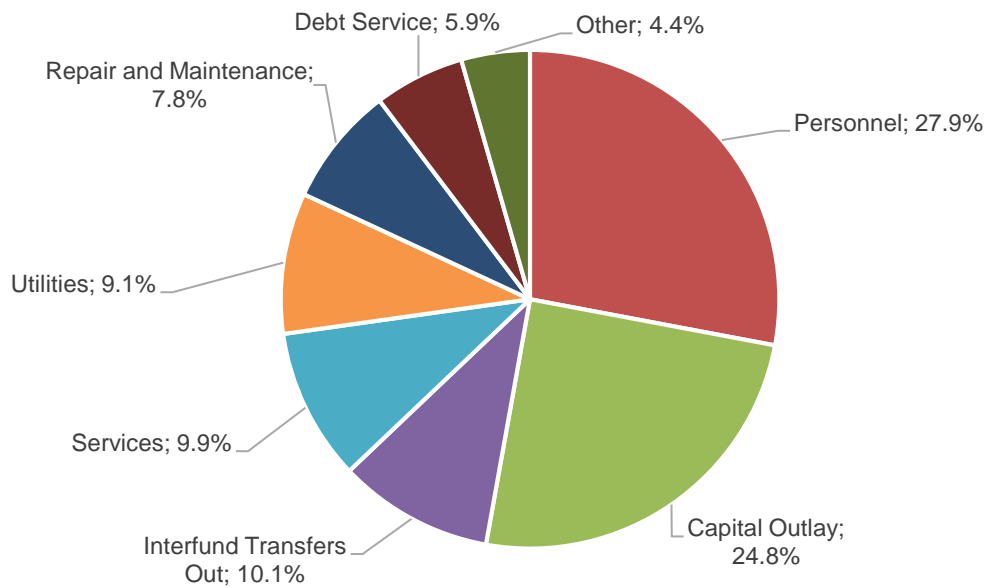
The year-end fund balance in the General Fund is projected to marginally decrease. Year-end fund balances of the Other Governmental Funds and the Enterprise Funds (collectively) are projected to have substantial decreases due to capital budgets of \$12.7M.

	FY 19/20 Revised Ending Fund Bal/Equity	FY 20/21 Proposed Ending Fund Bal/Equity	Change
General	\$8,864,620	\$8,864,620	0.0%
Other Governmental	\$26,752,020	\$19,052,163	(28.8%)
Enterprise	<u>\$18,490,120</u>	<u>\$15,569,216</u>	<u>(15.8%)</u>
Total	<u>\$54,106,760</u>	<u>\$43,485,999</u>	<u>(19.6%)</u>

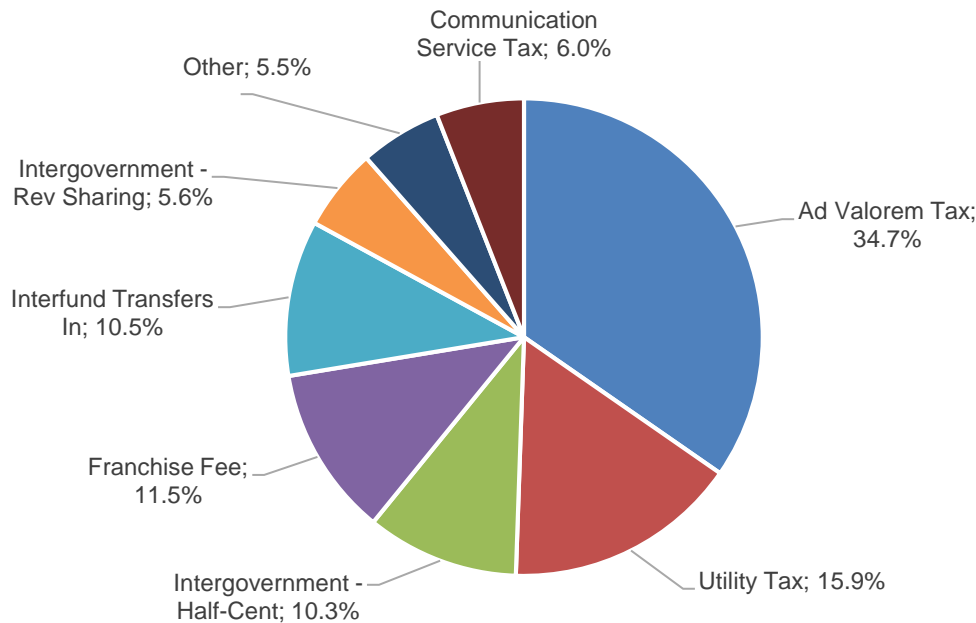
ORGANIZATION-WIDE SOURCES OF FUNDS



ORGANIZATION-WIDE USES OF FUNDS



GENERAL FUND SOURCES



Ad Valorem

In order to fund the FY 2021 Proposed Budget a total millage rate of 2.4100 mills is proposed.

	<u>FY 19/20</u>	<u>FY 20/21</u>	<u>Change</u>
Operating Millage Rate	2.4300	2.4100	(0.0200)

Incorporating the unchanged FY 2021 County MSTU millage rate (still preliminary), the combined proposed millage rate to City taxpayers of 5.1749 decreases from the prior fiscal year as follows:

	<u>FY 19/20</u>	<u>FY 20/21</u>	<u>Change</u>
Operating Millage Rate	2.4300	2.4100	(0.0200)
County MSTU (prelim)	<u>2.7649</u>	<u>2.7649</u>	<u>0.0000</u>
Total	5.1949	5.1749	(0.0200)

At 2.4100 mills, the FY 2021 operating millage rate is estimated to be 4.22% more than the “rolled-back” rate of 2.3124 mills, based on the preliminary ad valorem tax base as provided by the Seminole County Property Appraiser.

The preliminary FY 2021 ad valorem tax base compares to the base for FY 2020 as follows:

<u>FY 19/20</u> <u>(FINAL valuation)</u>	<u>FY 20/21</u> <u>(Preliminary*)</u>	<u>Change</u>
\$2,509,878,198	\$2,717,747,990	\$207,869,792 / 8.3%

**Includes New Construction totaling \$80,182,131*

Based on preliminary valuations and the proposed operating millage rate, projected FY 2021 net ad valorem revenues are expected to increase \$432,738 or 7.4% as follows:

<u>FY 19/20</u> <u>(FINAL valuation)</u>	<u>FY 20/21</u> <u>(Preliminary*)</u>	<u>Change</u>
\$5,855,044	\$6,287,782	\$432,738 / 7.4%

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

Due to forecasted slow down in economic conditions, FY 2021 State Shared revenues are budgeted to decrease significantly by \$1,062,492 or 26.9% as follows:

<u>FY 2020</u>	<u>FY 2021</u>	<u>Change</u>
\$3,949,992	\$2,887,500	(\$1,062,492) / (26.9%)

Local Communication Services Tax

Projected FY 2021 General Fund revenues from Local Communication Service Taxes are budgeted to decrease by \$20,000 or 1.8% as follows:

<u>FY 2020</u>	<u>FY 2021</u>	<u>Change</u>
\$1,100,000	\$1,080,000	(\$20,000) / (1.8%)

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 2021 General Fund revenues from Electric Utility Taxes and Electric Franchise Fees are budgeted to decrease as follows:

<u>FY 2020</u>	<u>FY 2021</u>	<u>Change</u>
\$4,600,000	\$4,320,000	(\$280,000) / (6.1%)

Other General Fund Sources

Other General Fund sources which includes interfund transfers are expected to decrease \$64,491 or 2.8% as shown below. This decrease is comprised of many accounts all with marginal decreases except the investment returns.

<u>FY 2020</u>	<u>FY 2021</u>	<u>Change</u>
\$2,300,351	\$2,235,860	(\$64,491) / (2.8%)

WATER & SEWER SOURCES

Sources in the Water and Sewer Operating Fund, are projected to increase by \$2,186,670 or 20.2% as follows due transfer of funds from the Infrastructure Surtax for capital initiatives:

<u>FY 2020</u>	<u>FY 2021</u>	<u>Change</u>
\$10,836,200	\$13,022,870	\$2,186,670 / 20.2%

For FY 2021, potable water, sewer and reclaimed water rates will be indexed to the CPI of 0.3% (estimate) effective October 1, 2020. 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 FY2021 budget.

We are currently conducting several engineering evaluations to improve the taste and smell of our drinking water and preparing for a major construction project at Water Treatment Plant No. 1, which will start later this year. In addition to improvements to the drinking water system, we have planned construction for repairs at the two wastewater plants to start this summer. Furthermore, in Fiscal Year 2020 we contracted with Veolia Water North America - South, LLC (Veolia) to assume the operation, maintenance, and management services for the City's drinking water treatment, wastewater treatment, and reuse utilities.

Key assets of the City's wastewater treatment plants are nearing the end of their almost 50-year useful lives. This budget addresses many of the initiatives 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 \$92,415 or 10.2% as follows:

<u>FY 2020</u>	<u>FY 2021</u>	<u>Change</u>
\$903,915	\$811,500	(\$92,415) / (10.2%)

Diversification of the property tax base (residential and commercial) remains an important focus the City. Single-family Residential construction remains strong, with over 500-units currently approved or under construction, including the, 35-unit Northern Oaks Subdivision, 114-unit Winter Springs Townhome Subdivision, and the 379-unit Tuskawilla Crossings Subdivision. The demand for retirement housing is also strong, with vertical construction almost complete on the Hawthorne Retirement Residence in the Town Center. Commercial development demand is increasing in terms of new construction with the recent approval of a Wendy's and proposal of a Chase Bank within Town Center. 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 2021, 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.

Tuscawilla III Special Assessment Fund

The Tuscawilla 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 Tuscowilla Units 12/12A wall. There is no proposed increase to the capital assessment of \$85/BU or the maintenance 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, the Winter Springs’ distribution percentage is 2.99% which may be utilized for public infrastructure as defined in the Florida statutes [Section 212.055(2)(d)].

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 with an option to renew for an additional one-year term. We are presently in the last renewal year. It is anticipated that the competitive bid process will result in a new award by December 2020.

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 2021 personnel costs, totaling \$14,288,176 are proposed to decrease 9.6% over the prior fiscal year as follows:

	FY 19/20 Original Budget	FY 20/21 Proposed Budget	Change
General	\$11,942,527	\$11,769,526	(2.3%)
<u>Enterprise</u>	<u>3,762,765</u>	<u>2,518,650</u>	<u>(33.1%)</u>
Total	\$15,705,292	\$14,288,176	(9.6%)

Staffing and Wages - Full-time headcount is represented by a net decrease of seventeen full-time positions in the areas of Water & Sewer (down 18 due to Veolia outsource), Stormwater (down 3), Development Services (+1) and General Fund (+3). The total full-time headcount for FY 2021 accompanied by trailing historical data follows:

<u>FY09</u>		<u>FY15</u>	<u>FY16</u>	<u>FY17</u>	<u>FY18</u>	<u>FY19</u>	<u>FY20</u>	<u>FY21</u>
234	//	186	184	187	181	172	175	158

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 eleven 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 2021 Operating Costs, totaling \$15,955,920 are proposed to increase 17.0% from the prior fiscal year as follows:

	FY 19/20 Original Budget	FY 20/21 Proposed Budget	Change
General	\$5,495,190	\$5,132,025	(4.9%)
Other Governmental	4,279,232	4,741,812	10.8%
<u>Enterprise</u>	<u>3,967,470</u>	<u>6,081,783</u>	<u>53.3%</u>
Total	\$13,741,892	\$15,955,620	17.0%

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

	FY 19/20	FY 20/21	Change
Information & General Services	541,936	1,397,016	157.8%
Community Development	1,538,748	1,094,265	(28.9%)
Parks & Recreation	994,608	1,049,681	5.5%
General Government	603,903	645,555	28.5%
Police	623,808	546,201	(12.4%)
Finance	784,923	200,677	(74.4%)
Public Works	350,154	137,203	(60.8%)
<u>Executive</u>	<u>\$57,110</u>	<u>\$61,427</u>	<u>7.6%</u>
Total	\$5,495,190	\$5,132,025	(4.9%)

The operating increase in Information & General Services is substantially offset by commensurate decreases in Parks, Finance and Public Works as a result of the decision to combine Community Events, Human Resources, Risk Management and Facilities Maintenance with Information & General Services. The operating decrease in Community Development results from a spike in the prior fiscal year for visioning, redistricting and extensive City-wide landscape improvements.

CAPITAL OUTLAY

Capital Outlay includes capital improvements such as land, improvements to land and capital equipment defined as vehicles and equipment over \$5,000 in value with a useful life greater than one year. FY 2021 Capital Outlay, totaling \$12,705,677 is 6.1% more than last year's budget as follows:

	FY 19/20 Original Budget	FY 20/21 Proposed Budget	Change
General	\$374,075	\$12,000	(96.8%)
Other Governmental	7,666,500	6,825,646	(11.0%)
<u>Enterprise</u>	<u>3,933,940</u>	<u>5,868,031</u>	<u>49.2%</u>
Total	\$11,974,515	\$12,705,677	6.1%

The vast majority of General Fund capital (97%) was redirected to other funds. The remainder of the FY 2021 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 2021.

BUDGET CALENDAR

A Commission workshop to consider the Fiscal Year 2021 Proposed Budget is scheduled for July 13, 2020. In accordance with TRIM law, a tentative millage rate is required to be adopted by August 5, 2020. Therefore, consideration and adoption of the tentative millage rates is also scheduled for the July 13th regular Commission meeting. The first public hearing for adoption of the Fiscal Year 2021 Budget is scheduled for September 14, 2020 and the final public hearing is scheduled for September 28, 2020.

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
City Manager

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Source and Application of Funds

Fiscal Year 2020-2021 Budget

Source of Funds *

Fund Type	FY 17/18 Actual	FY 18/19 Actual	Adopted FY 19/20 Budget	FY 20/21 Budget
General	\$18,570,436	\$19,570,476	\$19,238,907	\$16,883,194
Other Governmental:				
Special Revenue	\$7,126,972	\$9,314,179	\$5,849,515	\$5,395,392
Special Assessment	\$726,067	\$739,578	\$721,726	\$717,816
Debt Service	\$1,198,807	\$1,417,201	\$1,300,500	\$1,238,000
Capital Project	\$2,257,739	\$2,303,464	\$3,282,718	\$41,000
Enterprise	\$12,851,073	\$17,577,792	\$12,901,215	\$14,933,470
Total Sources (exclusive of approp)	\$42,731,094	\$50,922,690	\$43,294,581	\$39,208,872
Total Appropriations FROM Funds	\$794,266	\$1,320,231	\$8,491,626	\$11,516,349
Total Sources	\$43,525,360	\$52,242,921	\$51,786,207	\$50,725,221

Application of Funds *

Fund Type	FY 17/18 Actual	FY 18/19 Actual	Adopted FY 19/20 Budget	FY 20/21 Budget
General	\$18,562,290	\$19,386,791	\$19,101,792	\$16,883,194
Other Governmental:				
Special Revenue	\$5,295,378	\$5,833,221	\$9,641,682	\$11,901,759
Special Assessment	\$757,734	\$781,343	\$812,617	\$784,735
Debt Service	\$1,190,745	\$1,188,686	\$1,301,728	\$1,280,001
Capital Project	\$636,525	\$364,842	\$4,950,000	\$1,125,570
Enterprise	\$8,251,934	\$9,606,270	\$15,662,247	\$18,705,962
Total Applications (exclusive of approp)	\$34,694,606	\$37,161,153	\$51,470,066	\$50,681,221
Total Appropriations TO Funds	\$8,830,754	\$15,081,768	\$316,141	\$44,000
Total Applications	\$43,525,360	\$52,242,921	\$51,786,207	\$50,725,221

* Includes interfund transfers of:	\$5,805,600	\$5,813,985	\$6,437,564	\$3,833,958
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CITY OF WINTER SPRINGS
Fiscal Year 2020-2021 Budget

ALL FUNDS - SUMMARY
 Source/Application Category

	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
SOURCES					
Revenues					
General	\$16,485,130	\$17,687,867	\$17,326,758	\$16,202,448	\$16,279,236
Other Governmental	\$7,632,381	\$9,912,526	\$6,652,459	\$6,744,861	\$6,162,208
Enterprise	\$12,807,983	\$17,508,312	\$12,877,800	\$13,802,717	\$12,933,470
TOTAL REVENUES	\$36,925,494	\$45,108,705	\$36,857,017	\$36,750,026	\$35,374,914
Transfers					
General	\$2,085,306	\$1,882,609	\$1,912,149	\$627,389	\$603,958
Other Governmental	\$3,677,204	\$3,861,896	\$4,502,000	\$1,380,256	\$1,230,000
Enterprise	\$43,090	\$69,480	\$23,415	\$0	\$2,000,000
TOTAL TRANSFERS	\$5,805,600	\$5,813,985	\$6,437,564	\$2,007,645	\$3,833,958
Total Sources *	\$42,731,094	\$50,922,690	\$43,294,581	\$38,757,671	\$39,208,872
APPLICATIONS					
Personnel Services					
General	\$10,219,849	\$10,222,144	\$12,044,010	\$10,843,947	\$11,769,526
Other Governmental	\$0	\$0	\$0	\$0	\$0
Enterprise	\$2,725,939	\$3,060,792	\$3,762,765	\$2,582,758	\$2,518,650
TOTAL PAYROLL	\$12,945,788	\$13,282,936	\$15,806,775	\$13,426,705	\$14,288,176
Operating					
General	\$4,315,180	\$4,506,751	\$5,393,707	\$3,935,460	\$3,871,668
Other Governmental	\$4,283,362	\$3,952,147	\$4,279,232	\$4,447,039	\$4,856,485
Enterprise	\$3,275,444	\$4,522,099	\$3,967,470	\$7,563,415	\$7,276,467
TOTAL OPERATING	\$11,873,986	\$12,980,997	\$13,640,409	\$15,945,914	\$16,004,620
Debt Service					
General	\$0	\$0	\$0	\$0	\$0
Other Governmental	\$1,325,367	\$1,314,474	\$1,436,270	\$1,436,270	\$1,409,934
Enterprise	\$2,096,057	\$2,145,341	\$2,174,533	\$2,174,533	\$2,438,856
TOTAL DEBT SERVICE	\$3,421,424	\$3,459,815	\$3,610,803	\$3,610,803	\$3,848,790
Transfers					
General	\$3,481,000	\$3,680,000	\$1,290,000	\$1,290,000	\$1,230,000
Other Governmental	\$408,299	\$367,206	\$3,324,025	\$90,256	\$2,000,000
Enterprise	\$1,916,301	\$1,766,779	\$1,823,539	\$627,389	\$603,958
TOTAL TRANSFERS	\$5,805,600	\$5,813,985	\$6,437,564	\$2,007,645	\$3,833,958
Capital					
General	\$546,261	\$977,896	\$374,075	\$633,922	\$12,000
Other Governmental	\$1,863,354	\$2,534,265	\$7,666,500	\$3,353,267	\$6,825,646
Enterprise	\$2,453,100	\$1,628,741	\$3,933,940	\$2,819,659	\$5,868,031
TOTAL CAPITAL	\$4,862,715	\$5,140,902	\$11,974,515	\$6,806,848	\$12,705,677
Total Applications *	\$38,909,513	\$40,678,635	\$51,470,066	\$41,797,915	\$50,681,221

* Total Sources and Applications are exclusive of Appropriations To/From Fund Balance. Total Applications for FY 17/18 and FY18/19 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 \$4,214,907 and \$3,517,482, respectively.

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

Source	Actuals FY 19	% of Total	Original Budget FY 20	% of Total	Budget FY 21	% of Total
Charges for Service	\$15,079,987	28.9%	\$14,811,064	28.6%	\$15,009,282	29.6%
Approp from Fund	\$1,320,231	2.5%	\$8,491,626	16.4%	\$11,516,349	22.7%
Ad Valorem Tax	\$5,487,217	10.5%	\$5,873,221	11.3%	\$6,287,782	12.4%
Interfund Transfers In	\$5,813,985	11.1%	\$6,437,564	12.4%	\$3,833,958	7.6%
Utility Tax	\$3,112,311	6.0%	\$2,943,000	5.7%	\$2,883,000	5.7%
Franchise Fee	\$2,331,145	4.5%	\$2,281,990	4.4%	\$2,089,258	4.1%
Intergovernment - Half-Cent	\$2,559,096	4.9%	\$2,575,000	5.0%	\$1,875,000	3.7%
Intergovernment - Local Infrastructure	\$2,306,211	4.4%	\$2,317,500	4.5%	\$1,755,000	3.5%
Communication Service Tax	\$1,100,395	2.1%	\$1,100,000	2.1%	\$1,080,000	2.1%
Intergovernment - Rev Sharing	\$1,376,164	2.6%	\$1,374,992	2.7%	\$1,012,500	2.0%
Intergovernment - Other	\$3,166,117	6.1%	\$695,780	1.3%	\$954,200	1.9%
Licenses & Permits	\$3,119,445	6.0%	\$863,500	1.7%	\$805,000	1.6%
Miscellaneous	\$2,524,349	4.8%	\$1,100,844	2.1%	\$730,668	1.4%
Special Assessments	\$671,101	1.3%	\$715,126	1.4%	\$715,124	1.4%
Fines & Forfeitures	\$283,345	0.5%	\$102,000	0.2%	\$100,600	0.2%
Other Taxes	\$124,832	0.2%	\$103,000	0.2%	\$77,500	0.2%
Impact Fees	\$1,866,990	3.6%	\$0	0.0%	\$0	0.0%
Total Sources	\$52,242,921	100.0%	\$51,786,207	100.0%	\$50,725,221	100.0%

Application	Actuals FY 19	% of Total	Original Budget FY 20	% of Total	Budget FY 21	% of Total
Personnel	\$13,282,936	25.4%	\$15,806,775	30.5%	\$14,288,176	28.2%
Capital Outlay	\$3,512,161	6.7%	\$11,974,515	23.1%	\$12,705,677	25.0%
Services	\$2,248,811	4.3%	\$2,395,844	4.6%	\$5,089,952	10.0%
Utilities	\$4,947,703	9.5%	\$5,124,394	9.9%	\$4,673,520	9.2%
Repair and Maintenance	\$3,916,413	7.5%	\$3,886,091	7.5%	\$3,967,584	7.8%
Interfund Transfers Out	\$5,813,985	11.1%	\$6,437,564	12.4%	\$3,833,958	7.6%
Debt Service	\$1,571,074	3.0%	\$3,610,803	7.0%	\$3,848,790	7.6%
Other Operating	\$929,658	1.8%	\$1,152,047	2.2%	\$1,381,689	2.7%
Supplies	\$617,132	1.2%	\$749,242	1.4%	\$603,512	1.2%
Fuel	\$237,379	0.5%	\$248,949	0.5%	\$229,333	0.5%
Grants & Aids	\$83,901	0.2%	\$83,842	0.2%	\$59,030	0.1%
Approp to Fund	\$15,081,768	28.9%	\$316,141	0.6%	\$44,000	0.1%
Total Applications	\$52,242,921	100.0%	\$51,786,207	100.0%	\$50,725,221	100.0%

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

<i>Source</i>			<i>Original</i>			
	<i>Actuals</i> <i>FY 19</i>	<i>% of</i> <i>Total</i>	<i>Budget</i> <i>FY 20</i>	<i>% of</i> <i>Total</i>	<i>Budget</i> <i>FY 21</i>	<i>% of</i> <i>Total</i>
Non-Department	\$18,791,833	36.0%	\$18,170,564	35.1%	\$15,830,492	31.2%
Water & Sewer	\$11,605,748	22.2%	\$10,571,200	20.4%	\$12,856,870	25.3%
Approp from Fund	\$1,320,231	2.5%	\$8,491,626	16.4%	\$11,516,349	22.7%
Public Works	\$9,805,144	18.8%	\$9,089,690	17.6%	\$5,476,617	10.8%
General Government	\$1,619,147	3.1%	\$1,326,718	2.6%	\$1,241,000	2.4%
Stormwater	\$2,115,764	4.0%	\$1,149,100	2.2%	\$1,097,600	2.2%
Community Development	\$1,433,857	2.7%	\$889,836	1.7%	\$807,816	1.6%
Protective Inspections	\$3,030,938	5.8%	\$833,915	1.6%	\$769,500	1.5%
Finance	\$746,913	1.4%	\$769,389	1.5%	\$723,958	1.4%
Parks & Recreation	\$1,309,938	2.5%	\$323,644	0.6%	\$248,844	0.5%
Police	\$328,981	0.6%	\$130,525	0.3%	\$129,675	0.3%
Fire	\$133,611	0.3%	\$40,000	0.1%	\$26,000	0.1%
Executive & Legislative	\$816	0.0%	\$0	0.0%	\$500	0.0%
Total Sources	\$52,242,921	100.0%	\$51,786,207	100.0%	\$50,725,221	100.0%
<i>Application</i>			<i>Original</i>			
	<i>Actuals</i> <i>FY 19</i>	<i>% of</i> <i>Total</i>	<i>Budget</i> <i>FY 20</i>	<i>% of</i> <i>Total</i>	<i>Budget</i> <i>FY 21</i>	<i>% of</i> <i>Total</i>
Water & Sewer	\$6,692,335	12.8%	\$12,962,004	25.0%	\$16,036,927	31.6%
Public Works	\$5,348,786	10.2%	\$14,658,169	28.3%	\$12,651,575	24.9%
Police	\$6,657,314	12.7%	\$6,960,894	13.4%	\$6,869,264	13.5%
General Government	\$3,884,998	7.4%	\$4,440,235	8.6%	\$3,052,725	6.0%
Community Development	\$2,737,697	5.2%	\$3,121,780	6.0%	\$2,714,504	5.4%
Parks & Recreation	\$5,461,529	10.5%	\$2,808,851	5.4%	\$2,408,764	4.7%
Information & General Services	\$714,386	1.4%	\$823,025	1.6%	\$2,161,399	4.3%
Stormwater	\$2,084,073	4.0%	\$1,396,404	2.7%	\$1,374,789	2.7%
Protective Inspections	\$829,862	1.6%	\$1,303,839	2.5%	\$1,294,246	2.6%
Finance	\$1,789,601	3.4%	\$2,015,883	3.9%	\$1,221,249	2.4%
Executive & Legislative	\$719,153	1.4%	\$700,288	1.4%	\$617,085	1.2%
Fire	\$241,419	0.5%	\$278,694	0.5%	\$278,694	0.5%
Approp to Fund	\$15,081,768	28.9%	\$316,141	0.6%	\$44,000	0.1%
Total Applications	\$52,242,921	100.0%	\$51,786,207	100.0%	\$50,725,221	100.0%

CITY OF WINTER SPRINGS
Fiscal Year 2020-2021 Budget

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

	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
GENERAL FUND			
Sources	\$19,238,907	\$16,829,837	\$16,883,194
Applications	<u>\$19,101,792</u>	<u>\$16,703,329</u>	<u>\$16,883,194</u>
Appropriation To (From) Fund Balance	\$137,115	\$126,508	\$0
FUND BALANCE - October 1	\$8,515,926	\$8,698,112	\$8,824,620
Appropriation TO (FROM) Fund Balance	<u>\$137,115</u>	<u>\$126,508</u>	<u>\$0</u>
FUND BALANCE - September 30	<u><u>\$8,653,041</u></u>	<u><u>\$8,824,620</u></u>	<u><u>\$8,824,620</u></u>
OTHER GOVERNMENTAL FUNDS (Major funds in this grouping are shown separately below)			
Sources	\$11,154,459	\$8,125,117	\$7,392,208
Applications	<u>\$16,706,027</u>	<u>\$9,326,832</u>	<u>\$15,092,065</u>
Appropriation To (From) Fund Balance	(\$5,551,568)	(\$1,201,715)	(\$7,699,857)
FUND BALANCE - October 1	\$20,739,976	\$27,953,735	\$26,752,020
Appropriation TO (FROM) Fund Balance	<u>(\$5,551,568)</u>	<u>(\$1,201,715)</u>	<u>(\$7,699,857)</u>
FUND BALANCE - September 30	<u><u>\$15,188,408</u></u>	<u><u>\$26,752,020</u></u>	<u><u>\$19,052,163</u></u>
SOLID WASTE FUND			
Sources	\$2,614,690	\$2,649,992	\$2,646,317
Applications	<u>\$2,856,036</u>	<u>\$2,891,338</u>	<u>\$2,930,108</u>
Appropriation To (From) Fund Balance	(\$241,346)	(\$241,346)	(\$283,791)
FUND BALANCE - October 1	\$1,203,086	\$2,165,088	\$1,923,742
Appropriation TO (FROM) Fund Balance	<u>(\$241,346)</u>	<u>(\$241,346)</u>	<u>(\$283,791)</u>
FUND BALANCE - September 30	<u><u>\$961,740</u></u>	<u><u>\$1,923,742</u></u>	<u><u>\$1,639,951</u></u>
INFRASTRUCTURE SURTAX FUND			
Sources	\$2,432,500	\$2,065,000	\$2,025,000
Applications	<u>\$4,012,000</u>	<u>\$1,570,000</u>	<u>\$6,029,646</u>
Appropriation To (From) Fund Balance	(\$1,579,500)	\$495,000	(\$4,004,646)
FUND BALANCE - October 1	\$7,980,035	\$9,042,802	\$9,537,802
Appropriation TO (FROM) Fund Balance	<u>(\$1,579,500)</u>	<u>\$495,000</u>	<u>(\$4,004,646)</u>
FUND BALANCE - September 30	<u><u>\$6,400,535</u></u>	<u><u>\$9,537,802</u></u>	<u><u>\$5,533,156</u></u>
TLBD DEBT SERVICE FUND (Phase I)			
Sources	\$140,655	\$140,655	\$139,105
Applications	<u>\$180,192</u>	<u>\$162,792</u>	<u>\$160,592</u>
Appropriation To (From) Fund Balance	(\$39,537)	(\$22,137)	(\$21,487)
FUND BALANCE - October 1	\$75,308	\$80,838	\$58,701
Appropriation TO (FROM) Fund Balance	<u>(\$39,537)</u>	<u>(\$22,137)</u>	<u>(\$21,487)</u>
FUND BALANCE - September 30	<u><u>\$35,771</u></u>	<u><u>\$58,701</u></u>	<u><u>\$37,214</u></u>
OTHER GOVERNMENTAL FUNDS - NON-MAJOR FUNDS in the aggregate			
Sources	\$5,966,614	\$3,269,470	\$2,581,786
Applications	<u>\$9,657,799</u>	<u>\$4,702,702</u>	<u>\$5,971,719</u>
Appropriation To (From) Fund Balance	(\$3,691,185)	(\$1,433,232)	(\$3,389,933)
FUND BALANCE - October 1	\$11,481,547	\$16,665,007	\$15,231,775
Appropriation TO (FROM) Fund Balance	<u>(\$3,691,185)</u>	<u>(\$1,433,232)</u>	<u>(\$3,389,933)</u>
FUND BALANCE - September 30	<u><u>\$7,790,362</u></u>	<u><u>\$15,231,775</u></u>	<u><u>\$11,841,842</u></u>

CITY OF WINTER SPRINGS
Fiscal Year 2020-2021 Budget

PROJECTED CHANGES IN FUND EQUITY

	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
ALL ENTERPRISE FUNDS			
Sources	\$12,901,215	\$13,802,717	\$14,933,470
Applications (includes capital, principal reduction, if applicable)	\$15,662,247	\$15,767,754	\$20,225,962
Appropriation TO (FROM) Fund Equity	(\$2,761,032)	(\$1,965,037)	(\$5,292,492)
Net Assets less Net Capital (less Renewal/Replacement, Restricted)			
FUND EQUITY ¹ - October 1	\$15,544,279	\$20,455,157	\$18,490,120
Appropriation TO (FROM) Fund Equity	(\$2,761,032)	(\$1,965,037)	(\$5,292,492)
FUND EQUITY¹ - September 30	\$12,783,247	\$18,490,120	\$13,197,628
<hr/>			
WATER & SEWER (Utility & Service Availability)			
Sources	\$10,836,200	\$11,165,424	\$13,016,870
Applications (includes capital, principal reduction, if applicable)	\$12,962,004	\$12,835,604	\$16,036,927
Appropriation TO (FROM) Fund Equity	(\$2,125,804)	(\$1,670,180)	(\$3,020,057)
Net Assets less Net Capital (less Renewal/Replacement, Restricted)			
FUND EQUITY ¹ - October 1	\$11,249,840	\$14,600,909	\$12,930,729
Appropriation TO (FROM) Fund Equity	(\$2,125,804)	(\$1,670,180)	(\$3,020,057)
FUND EQUITY¹ - September 30	\$9,124,036	\$12,930,729	\$9,910,672
<hr/>			
DEVELOPMENT SERVICES			
Sources	\$903,915	\$886,500	\$811,500
Applications (includes capital, principal reduction, if applicable)	\$1,303,839	\$1,286,424	\$1,294,246
Appropriation TO (FROM) Fund Equity	(\$399,924)	(\$399,924)	(\$482,746)
Net Assets less Net Capital			
FUND EQUITY ¹ - October 1	\$3,790,278	\$5,062,761	\$4,662,837
Appropriation TO (FROM) Fund Equity	(\$399,924)	(\$399,924)	(\$482,746)
FUND EQUITY¹ - September 30	\$3,390,354	\$4,662,837	\$4,180,091
<hr/>			
STORMWATER			
Sources	\$1,161,100	\$1,750,793	\$1,105,100
Applications (includes capital, principal reduction)	\$1,396,404	\$1,645,726	\$1,374,789
Appropriation TO (FROM) Fund Equity	(\$235,304)	\$105,067	(\$269,689)
Net Assets less Net Capital			
FUND EQUITY ¹ - October 1	\$504,161	\$791,487	\$896,554
Appropriation TO (FROM) Fund Equity	(\$235,304)	\$105,067	(\$269,689)
FUND EQUITY¹ - September 30	\$268,857	\$896,554	\$626,865

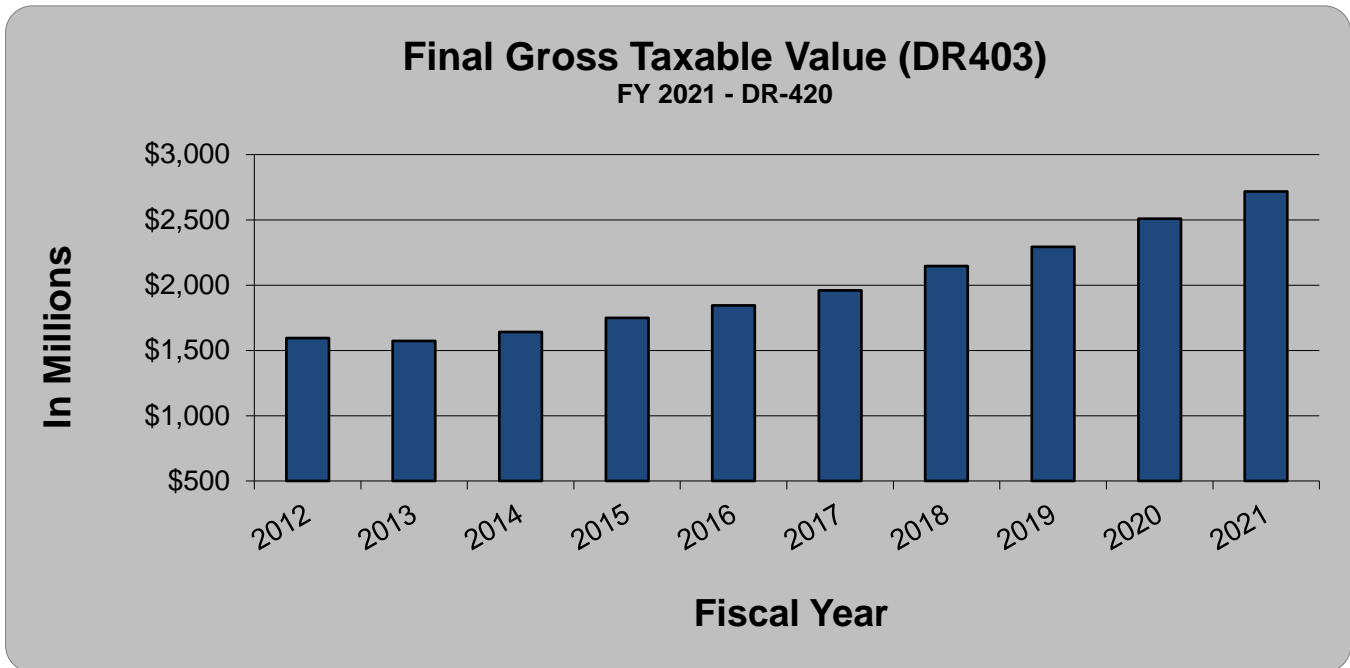
¹ For the Enterprise Funds, the budgeted fund equity excludes net capital and that portion of fund balance that is restricted, therefore, it will not tie to CAFR fund equity balances.

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 37% 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 2021 is not the final valuation but rather the valuation as submitted by the Property Appraiser (DR420).

Fiscal Year	Tax Year	Final Gross Taxable Value from DR-403	Percentage Incr (Decr)
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%
2020	2019	\$2,509,878,198	9.4%
DR420			
2021	2020	\$2,717,747,990	8.3%



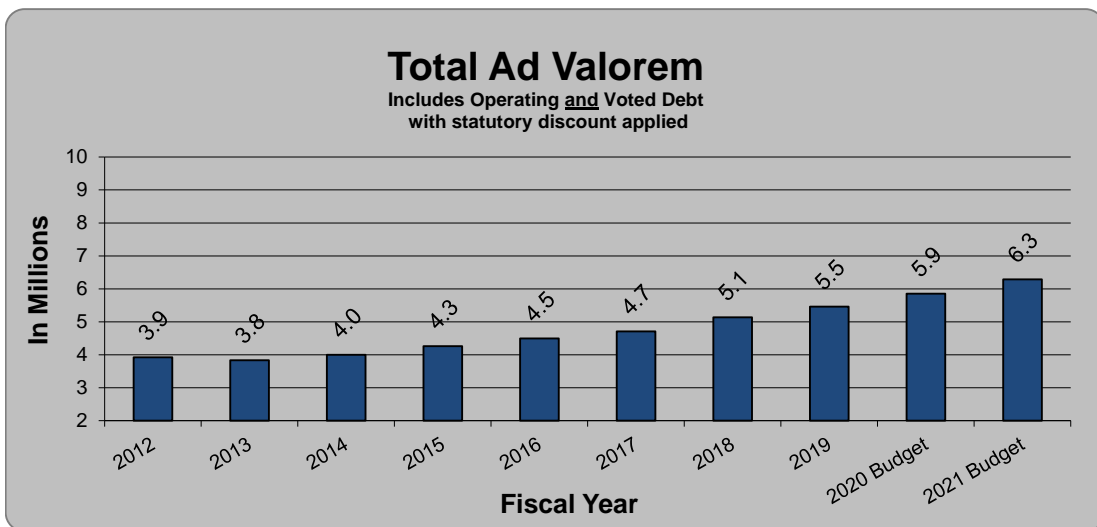
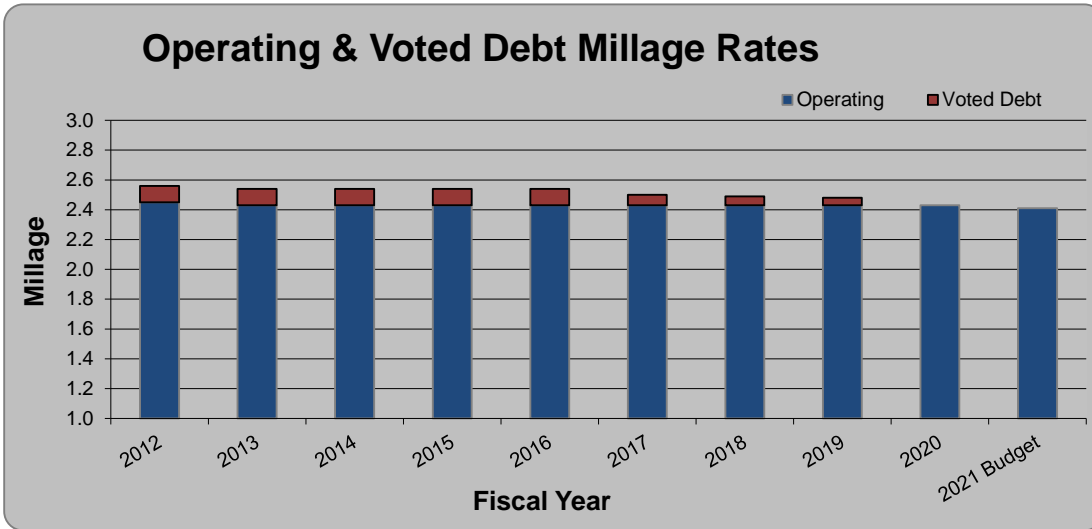
Ad Valorem Taxes (cont'd)

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, exclusive of new construction, the taxing authority is required to reduce, or the millage rate in order to receive the same tax dollars as the previous year. Any millage in excess of rolled-back millage is considered a tax increase and must be publicly advertised. Additionally, any 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 V for the last ten fiscal years.

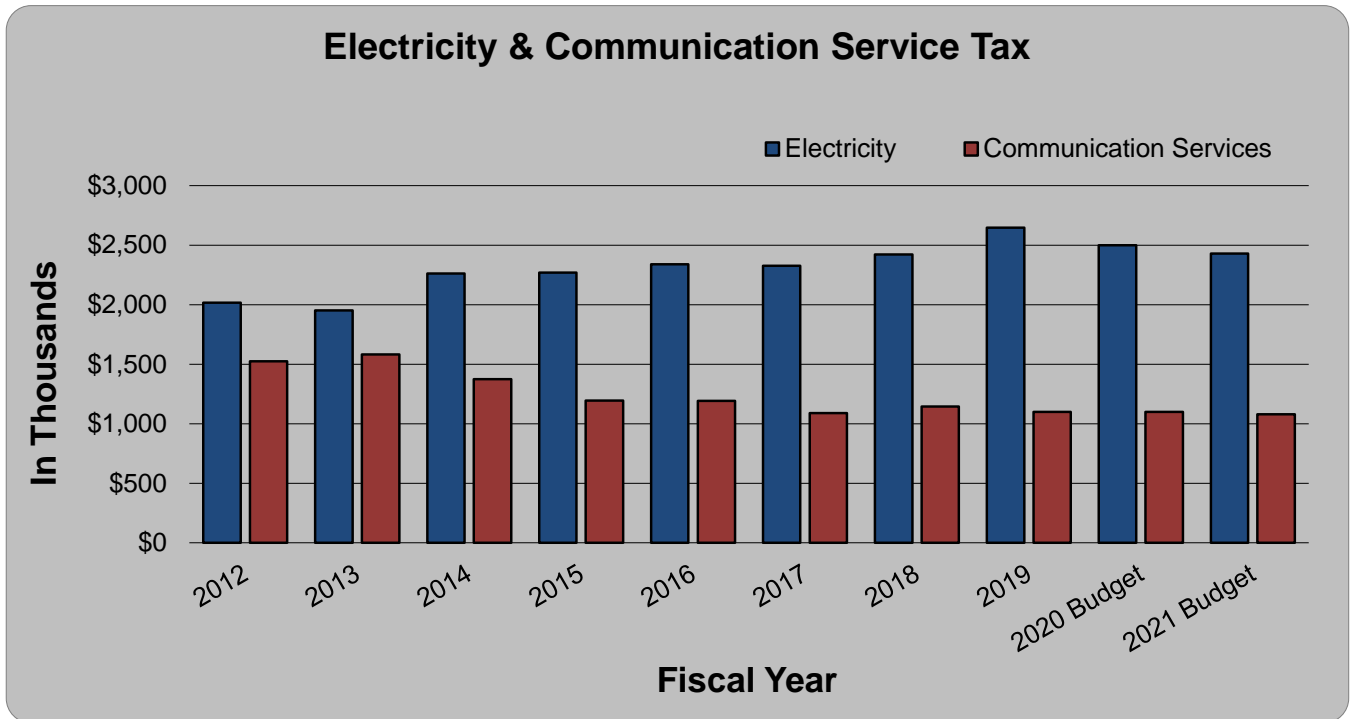
		Millage Rate		
Fiscal Year	Tax Year	Operating	Voted Debt	Total Millage
2011	2010	2.4714	0.1100	2.5814
2012	2011	2.4500	0.1100	2.5600
2013	2012	2.4300	0.1100	2.5400
2014	2013	2.4300	0.1100	2.5400
2015	2014	2.4300	0.1100	2.5400
2016	2015	2.4300	0.1100	2.5400
2017	2016	2.4300	0.0700	2.5000
2018	2017	2.4300	0.0600	2.4900
2019	2018	2.4300	0.0500	2.4800
2020	2019	2.4300	0.0000	2.4300
2021	2020	2.4100	0.0000	2.4100



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]

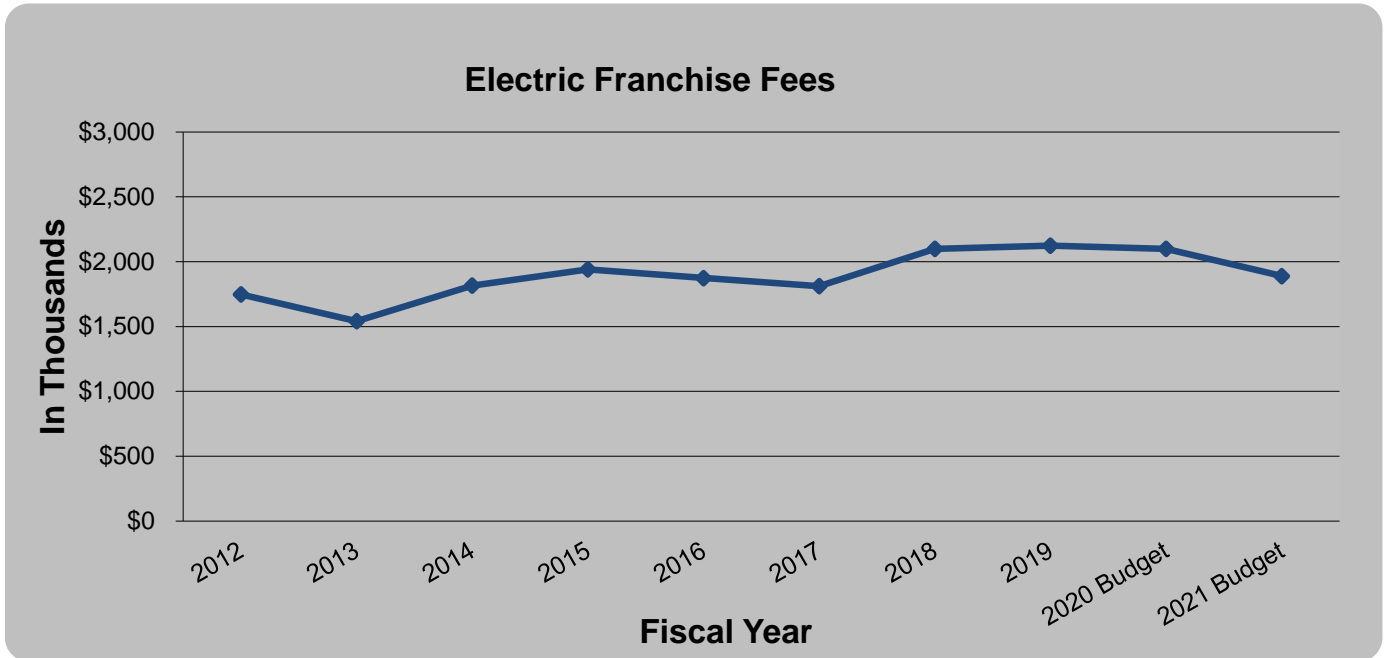
The following chart reflects eight years of historical data for the major revenue sources as well as estimates for our current fiscal year and proposed budget. These revenue streams flow through the General Fund and are obligated for debt service. The electric utility and communication service tax revenues represent 14% 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 FY2021 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)	\$603,958	From Water & Sewer - cost allocation for the Utility Billing division of the Finance department
Water & Sewer Utility (#410)	\$2,000,000	From Infrastructure Surtax (#121) - 3rd Gen - prioritized capital initiatives
1999 Debt Service Fund (#202)	\$1,230,000	From the General Fund for debt service requirements related to the Series 1999 US Bank note

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

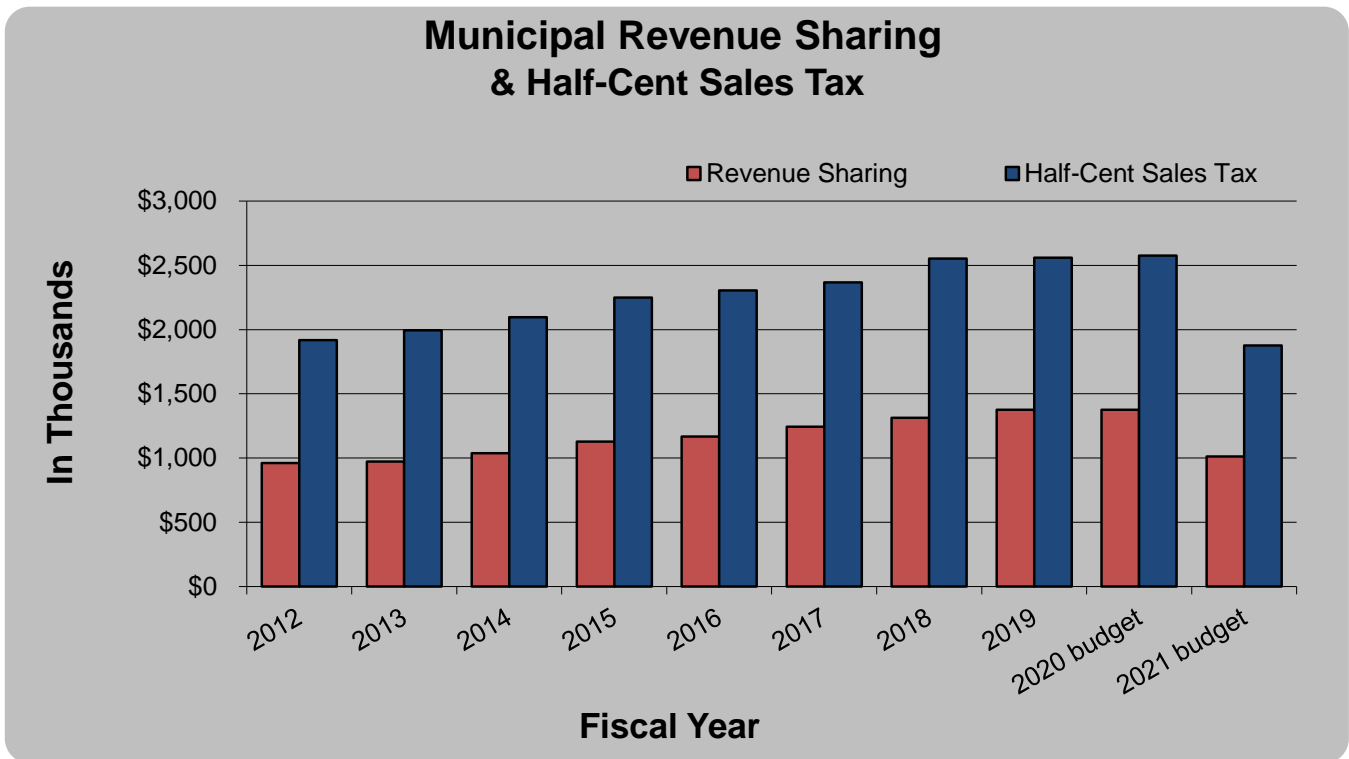
[Sections 206.605(1), 206.879(1), 212.20(6), and 218.20-.26, Florida Statutes]

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 2021, it is expected that this revenue will contribute approximately 6.0% 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 2021, it is expected that this revenue will contribute approximately 11.1% 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 and other public infrastructure.

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 13,600 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 12,100 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		
	2019	2020	2021*	2019	2020	2021*	2019	2020	2021*	2019	2020	2021*
Base facility charge	\$6.03	\$6.14	\$6.18	\$4.56	\$4.65	\$4.68	N/A	N/A	N/A	\$11.84	\$12.06	\$12.14
Consumption rates per 1000 gallons:												
0 - 5,000	\$1.39	\$1.43	\$1.44	\$0.83	\$0.85	\$0.85	\$2.04	\$2.07	\$2.09	\$4.63	\$4.71	\$4.74
5,000 - 10,000	\$1.40	\$1.43	\$1.44	\$1.03	\$1.05	\$1.06	\$2.70	\$2.75	\$2.77	\$4.63	\$4.71	\$4.74
10,001 to 15,000	\$2.04	\$2.07	\$2.09	\$1.43	\$1.46	\$1.47	\$3.32	\$3.38	\$3.40	N/A	N/A	N/A
15,001 - 20,000	\$2.70	\$2.75	\$2.77	\$1.61	\$1.64	\$1.65	\$4.38	\$4.46	\$4.48	N/A	N/A	N/A
20,001 - 25,000	\$3.32	\$3.38	\$3.40	\$2.36	\$2.41	\$2.42	\$6.05	\$6.16	\$6.20	N/A	N/A	N/A
25,001 - 30,000	\$4.38	\$4.46	\$4.48	\$2.36	\$2.41	\$2.42	\$6.05	\$6.16	\$6.20	N/A	N/A	N/A
30,001 and over	\$6.04	\$6.16	\$6.20	\$2.36	\$2.41	\$2.42	\$6.05	\$6.16	\$6.20	N/A	N/A	N/A

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

* 2021 rates reflect a 0.6% CPI increase

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

Solid Waste (garbage and recycling) - \$18.10/month (anticipated rate revision in FY22)

Additional cart rate - \$10.55/month

Organization-Wide Personnel Summary Budgeted Positions by Fund/Department

GENERAL FUND

Department	2018-2019			2019-2020			2020-2021 Proposed		
	FTEs			FTEs			FTEs		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
Executive	5	0.00	5.00	5	0.00	5.00	5	0.00	5.00
Finance	14	6.05	20.05	14	5.80	19.80	13	5.80	18.80
Information & General Services	4	0.00	4.00	5	0.00	5.00	11	0.00	11.00
Public Works	15	0.00	15.00	15	0.00	15.00	12	0.00	12.00
Community Development	4	0.00	4.00	7	0.00	7.00	6	0.00	6.00
Police - Sworn	55	0.00	55.00	55	0.00	55.00	55	0.00	55.00
Police - Other	15	0.50	15.50	15	0.50	15.50	15	1.68	16.68
Parks & Recreation	11	9.79	20.79	11	9.79	20.79	11	10.52	21.52
TOTAL	123	16.34	139.34	127	16.09	143.09	128	18.00	146.00

ENTERPRISE FUNDS

Fund	2018-2019			2019-2020			2020-2021 Proposed		
	FTEs			FTEs			FTEs		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
Water and Sewer	38	0.73	38.73	38	0.00	38.00	20	0.00	20.00
Stormwater	8	0.00	8.00	9	0.00	9.00	6	0.00	6.00
Development Services	3	0.73	3.73	3	2.19	5.19	4	4.73	8.73
TOTAL	49	1.46	50.46	50	2.19	52.19	30	4.73	34.73

ORGANIZATION-WIDE

	2018-2019			2019-2020			2020-2021 Proposed		
	FTEs			FTEs			FTEs		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
TOTAL	172	17.80	189.80	177	18.28	195.28	158	22.73	180.73

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

CITY OF WINTER SPRINGS
Fiscal Year 2020-2021 Budget

PERSONNEL
by Fund/Dept/Division

		2018-2019		2019-2020		2020-2021	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
GENERAL FUND							
Executive							
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
1200	City Manager	2		2		2	
1210	City Clerk	3		3		3	
Departmental Total		5	0.00	5	0.00	5	0.00
Finance							
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
1300	General	9	0.25	9		9	
1310	Human Resources	2		1			
1360	Utility Billing	3	5.80	4	5.80	4	5.80
Departmental Total		14	6.05	14	5.80	13	5.80
Information & General Services							
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
1600	General	4		5		5	
1315	Human Resources					2	
1935	Facilities Maintenance					2	
7415	Marketing & Events					2	
Departmental Total		4	0.00	5	0.00	11	0.00
Public Works							
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
4100	Administration	2		1		1	
4110	Roads and ROW Maint	9		9		9	
1930	Facilities Maintenance	1		2			
1940	Fleet Maintenance	3		3		2	
Departmental Total		15	0.00	15	0.00	12	0.00
Community Development							
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
1500	Administration	1		1		1	
1510	Planning	1		2		2	
1520	Urban Beautification	2		4		3	
Departmental Total		4	0.00	7	0.00	6	0.00
Police							
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
2100	Office of the Chief - Sworn	55		55		55	
2100	Other Civilian	6		6		6	
2140	Support Services - Dispatch	9	0.50	9	0.50	9	1.68
Departmental Total		70	0.50	70	0.50	70	1.68
Parks & Recreation							
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
7200	Administration	1		1		2	
7210	Athletics						
7230	Parks & Grounds	7	7.60	6	7.60	7	8.33
7240	Programs	1	0.73	2			
7250	Seniors	2	1.46	2	2.19	2	2.19
Departmental Total		11	9.79	11	9.79	11	10.52
General Fund Total		123	16.34	127	16.09	128	18
WATER & SEWER							
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
3600	Operating	38	0.73	38	0.00	20	0.00
STORMWATER							
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
3800	Operating	6		6		5	
3810	Engineering	2		3		1	
Stormwater Total		8	0.00	9	0.00	6	0.00
DEVELOPMENT SERVICES							
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
2400	Plans and Inspections	3	0.73	3	2.19	4	4.73
ORGANIZATION-WIDE TOTALS		172	17.8	177	18.28	158	22.73
		189.8		195.28		180.73	

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 Tusawilla III Assessment District

(detail on successive pages)

Year Ending 9/30	Principal	Interest	Total
2021	\$5,578,441	\$1,981,158	\$7,559,599
2022	\$992,827	\$2,400,761	\$3,393,588
2023	\$929,356	\$2,444,733	\$3,374,089
2024	\$902,119	\$2,485,686	\$3,387,805
2025	\$877,689	\$2,523,639	\$3,401,328
2026	\$855,012	\$2,557,953	\$3,412,965
2027	\$834,013	\$2,588,405	\$3,422,418
2028	\$816,588	\$2,615,711	\$3,432,299
2029	\$800,586	\$2,641,363	\$3,441,950
2030	\$785,934	\$1,109,745	\$1,895,679
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
	\$17,373,077	\$23,412,253	\$40,785,330

	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 Tusawilla III Assessment District ³ INTERNAL Loan \$63,720	
Year Ending	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
9/30						
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>\$3,081,090</u>	<u>\$9,668,912</u>	<u>\$1,128,334</u>	<u>\$193,768</u>	<u>\$45,357</u>	<u>\$9,380</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 Tusawilla Improvement Area Special Assessment Bond, Series 2001 was refinanced with a commercial bank note for the remaining term at 3.25% (fixed rate). The Present Value effect of this refinancing is a savings of \$276,584.

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

CITY OF WINTER SPRINGS
Fiscal Year 2020-2021 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 Synovus 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	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	TOTAL
9/30													
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	\$1,894,000	\$470,195	\$1,167,000	\$3,899	\$1,194,459	\$210,328	\$5,114,003	\$319,343	\$13,163,653	\$13,549,574	\$26,713,227

- 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

Parks & Recreation - Parks and Grounds
Machinery & Equipment - Infield Groomer

\$12,000

\$12,000

Total General Fund - Capital Outlay

\$12,000

OTHER GOVERNMENTAL FUNDS

Transportation Improvement Fund #120

CIP - New sidewalk - linear feet	\$50,000
CIP - Winding Hollow turn lane	\$500,000
	\$550,000

Road Improvement Fund #121

2nd Gen: CIP - Resurfacing	\$1,088,146
3rd Gen: CIP - CWP trailhead bathroom structure (\$200K grant)	\$200,000
CIP - CWP trailhead parking lot	\$500,000
CIP - Police parking lot	\$100,000
CIP - Murphy Rd and Gee Creek bridge	\$750,000
CIP - Sheoah Blvd at Sheoah Creek bridge	\$750,000
Vehicles - Patrol vehicles (10 @ \$45,150)	\$451,500
Machinery & Equipment - Excavator w. attachments	\$140,000
	\$3,979,646

Transportation Impact Fee Fund #150

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

Parks Impact Fee Fund #153

CIP - Torcaso pavilion	\$350,000
	\$350,000

TLBD I Capital/DS #261

CIP - Pond rejuvenation	\$25,000
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1999 Construction Fund #301

CIP - Master planning CWP	\$50,000
CIP - Master planning other	\$100,000
	\$150,000

Perk Up Parks Capital Project Fund #303

CIP - CWP irrigation system	\$60,000
CIP - Pond and landscape renovations at Trotwood Park	\$50,000
CIP - Restrooms (Trotwood/Sunshine/CWP)	\$36,000
CIP - Senior Center great rooms flooring / stage area	\$35,000
CIP - Splash pad renovations at Trotwood (structure)	\$15,000
CIP - Torcaso site improvements phase 2	\$200,000
CIP - Paving of soccer field parking lot	\$270,000
CIP - Trotwood pier 2 - into the lake - inhouse labor	\$75,000
	\$741,000

Excellence in Customer Service Initiative C.P. Fund #305

Machinery & Equipment - New back-up system	\$150,000
CIP - West bathrooms	\$15,000
CIP - City Hall refurbishments	\$15,000
	\$180,000

Total Other Governmental Funds - Capital Outlay

\$6,825,646

ENTERPRISE FUNDS

Water & Sewer - Operating #410

CIP - Emergency plant upgrades	\$821,031
CIP - IEX squeeze/media replacement	\$40,000
CIP - Lift station upgrades	\$80,000
CIP - Lk Jesup reclaimed water augmentation plant rehab	\$60,000
CIP - Rapid infiltration basins - capacity assessment / evaluation	\$59,000
CIP - Reuse master plan & hydraulic model	\$100,000
CIP - WTP 2 and WTP 3 storage tanks rehab	\$200,000
CIP - WTP 2 standby power connections	\$200,000
CIP - WTP 3 standby power connections	\$350,000
CIP - WTP flow meters at wells	\$100,000
CIP - WW facilities plan	\$48,000
CIP - Sewer pipe relining	\$250,000
CIP - Water line replacement	\$250,000
CIP - Wells rehab/replacement	\$500,000
CIP - WTP 1 design and chemical feed	\$1,000,000
	<hr/>
	\$4,058,031

Stormwater - Operating #411

Machinery & Equipment - Storm drain expansion plug	\$5,000
CIP - N. Tuskawilla outfall replacement	\$75,000
CIP - Repair of outfall - future trail	\$25,000
CIP - Curb inlet replacements	\$35,000
CIP - Pipe relining	\$65,000
	<hr/>
	\$205,000

Water & Sewer Service Availability #412

CIP - Bypass pumps	\$320,000
CIP - Tuskawilla Crossing connection	\$200,000
CIP - Well rehab/replacement	\$1,000,000
	<hr/>
	\$1,520,000

Development Services - Plans & Inspections #420

CIP - Counter enhancements	\$20,000
CIP - Lobby kiosk	\$25,000
Intangibles - DocuSign	\$25,000
Intangibles - GIS software	\$15,000
	<hr/>
	\$85,000

Total Enterprise Funds - Capital Outlay

\$5,868,031

TOTAL CAPITAL OUTLAY - ALL FUNDS	\$12,705,677
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FINANCIAL
and
ORGANIZATIONAL STRUCTURE

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MAYOR

Charles Lacey

COMMISSIONERS

Seat One – Jean Hovey

Seat Two – Kevin Cannon

*Seat Three – Ted Johnson
(Deputy Mayor)*

Seat Four – TiAnna Hale

Seat Five – Geoff Kendrick

CITY MANAGER

Shawn Boyle

CITY ATTORNEY

Anthony A. Garganese

CITY CLERK

Christian Gowan

DEPARTMENTS

Community Development	<i>Christopher Schmidt</i>
Finance	<i>Maria Sonksen</i>
Information & General Services	<i>Casey Howard</i>
Parks and Recreation	<i>Leonard Hartman</i>
Police	<i>Chris Deisler</i>
Public Works/Utility	<i>Lena Rivera</i>

Active Employees
 General Fund: 128 Employees
 Enterprise Fund: 30 Employees
 Total City: 158 Employees

Citizens of Winter Springs

Mayor and City Commissioners

Civic Organizations

Advisory Boards

City Manager

City Attorney

City Clerk

Finance

Information and General Services

Public Works and Utilities

Community Development

Parks and Recreation

Police Department

- Accounting
- Debt Management
- Budgeting
- Purchasing
- Treasury Mgnt
- Solid Waste

- Human Resources
- Risk Management
- Marketing
- IT Maintenance
- IT Development
- Urban Beautification
- Cyber Security

- Water Conservation
- Water/Wastewater
- Meter Service
- Fleet Services
- Facilities Maintenance
- Engineering/Stormwater
- ROW and Stormwater Ops

- Planning
- Land Management
- Permits and Inspections
- GIS

- Civic/Senior Center
- Athletics Recreation Programs
- Parks/Field Maintenance

- Communication
- Patrol
- Investigations
- Code Enforcement

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

*(#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 9	Commission establishes FY 2021 Budget Calendar
by July 1	Transmission of Proposed 2021 Budget - budget placed on Shared Drive and Website

Tentative:

by July 1	Property Appraiser submits DR 420 Certification
July 13	Budget Workshop
July 13	Commission establishes millage cap (DR 420 tentative millage rates via Resolution)
August 5	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 14	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 24	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 28	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 October 1	Resolution to Property Appraiser Resolution to Tax Collector (Must be submitted within 3 days after adoption of final millage rate)
by October 28	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 \$5,000.
- 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		\$16,883,194
Total Expenditures	\$16,883,194	
LESS :		
Capital Expenditures	(\$12,000)	
Non-recurring - UCF Incubator	<u>(\$50,000)</u>	
<u>Recurring</u> Personal and Operating Expenditures	\$16,821,194	(\$16,821,194)
		<hr/>
Effect on Fund Balance - OPERATING COVERAGE		<u><u>\$62,000</u></u>

CAPITAL COVERAGE

<u>Non-recurring</u> Revenue		\$49,000
LESS:		
Capital Expenditures		(\$12,000)
Non-recurring - UCF Incubator		(\$50,000)
Non-recurring - Grant		<u>(\$49,000)</u>
Effect on Fund Balance - CAPITAL COVERAGE		<u><u>(\$62,000)</u></u>

TOTAL EFFECT ON FUND BALANCE **\$0**

FUND BALANCE

<u>Projected</u> Beginning Fund Balance	\$8,824,620
Appropriation TO (FROM) Fund Balance	<u>\$0</u>
<u>Projected</u> Ending Fund Balance	<u><u>\$8,824,620</u></u>

Ending Fund Balance Designations:	
90-day / 25% Operating Reserve	\$4,205,299
Economic Development/Capital	<u>\$4,619,322</u>
Projected Total Ending Fund Balance	\$8,824,620

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

<i>Source</i>	<i>Actuals FY 19</i>	<i>% of Total</i>	<i>Original Budget FY 20</i>	<i>% of Total</i>	<i>Budget FY 21</i>	<i>% of Total</i>
Ad Valorem Tax	\$5,376,555	27.5%	\$5,873,221	30.5%	\$6,287,782	37.2%
Utility Tax	\$3,112,311	15.9%	\$2,943,000	15.3%	\$2,883,000	17.1%
Franchise Fee	\$2,331,145	11.9%	\$2,281,990	11.9%	\$2,089,258	12.4%
Intergovernment - Half-Cent	\$2,559,096	13.1%	\$2,575,000	13.4%	\$1,875,000	11.1%
Communication Service Tax	\$1,100,395	5.6%	\$1,100,000	5.7%	\$1,080,000	6.4%
Intergovernment - Rev Sharing	\$1,376,164	7.0%	\$1,374,992	7.1%	\$1,012,500	6.0%
Interfund Transfers In	\$1,882,609	9.6%	\$1,912,149	9.9%	\$603,958	3.6%
Charges for Service	\$608,110	3.1%	\$527,354	2.7%	\$467,495	2.8%
Miscellaneous	\$702,546	3.6%	\$410,001	2.1%	\$314,001	1.9%
Fines & Forfeitures	\$114,993	0.6%	\$97,200	0.5%	\$97,000	0.6%
Intergovernment - Other	\$256,565	1.3%	\$22,000	0.1%	\$81,200	0.5%
Other Taxes	\$122,362	0.6%	\$100,000	0.5%	\$77,000	0.5%
Licenses & Permits	\$27,625	0.1%	\$22,000	0.1%	\$15,000	0.1%
Total Sources	\$19,570,476	100.0%	\$19,238,907	100.0%	\$16,883,194	100.0%

<i>Application</i>	<i>Actuals FY 19</i>	<i>% of Total</i>	<i>Original Budget FY 20</i>	<i>% of Total</i>	<i>Budget FY 21</i>	<i>% of Total</i>
Personnel	\$10,222,144	52.2%	\$12,044,010	62.6%	\$11,769,526	69.7%
Other Operating	\$874,135	4.5%	\$1,076,086	5.6%	\$1,309,559	7.8%
Interfund Transfers Out	\$3,680,000	18.8%	\$1,290,000	6.7%	\$1,230,000	7.3%
Repair and Maintenance	\$1,106,500	5.7%	\$1,684,915	8.8%	\$1,209,140	7.2%
Utilities	\$793,421	4.1%	\$834,203	4.3%	\$814,319	4.8%
Supplies	\$294,565	1.5%	\$320,290	1.7%	\$338,618	2.0%
Fuel	\$154,693	0.8%	\$163,959	0.9%	\$147,959	0.9%
Grants & Aids	\$81,140	0.4%	\$81,100	0.4%	\$56,100	0.3%
Capital Outlay	\$977,896	5.0%	\$374,075	1.9%	\$12,000	0.1%
Approp to Fund	\$183,685	0.9%	\$137,115	0.7%	\$0	0.0%
Services	\$1,202,297	6.1%	\$1,233,154	6.4%	(\$4,027)	0.0%
Total Applications	\$19,570,476	100.0%	\$19,238,907	100.0%	\$16,883,194	100.0%

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

Source	Actuals FY 19	% of Total	Original Budget FY 20	% of Total	Budget FY 21	% of Total
Non-Department	\$17,966,491	91.8%	\$17,823,564	92.6%	\$15,620,992	92.5%
Finance	\$746,913	3.8%	\$769,389	4.0%	\$723,958	4.3%
Parks & Recreation	\$383,477	2.0%	\$305,644	1.6%	\$246,844	1.5%
Police	\$181,219	0.9%	\$115,200	0.6%	\$118,600	0.7%
Public Works	\$98,332	0.5%	\$98,500	0.5%	\$98,300	0.6%
Community Development	\$193,228	1.0%	\$126,610	0.7%	\$74,000	0.4%
Executive & Legislative	\$816	0.0%	\$0	0.0%	\$500	0.0%
Total Sources	\$19,570,476	100.0%	\$19,238,907	100.0%	\$16,883,194	100.0%

Application	Actuals FY 19	% of Total	Original Budget FY 20	% of Total	Budget FY 21	% of Total
Police	\$6,604,728	33.7%	\$6,926,910	36.0%	\$6,818,796	40.4%
Information & General Services	\$714,386	3.7%	\$823,025	4.3%	\$2,161,399	12.8%
Parks & Recreation	\$4,131,617	21.1%	\$2,387,133	12.4%	\$2,058,764	12.2%
General Government	\$2,614,521	13.4%	\$3,060,225	15.9%	\$1,592,724	9.4%
Community Development	\$1,787,913	9.1%	\$2,091,063	10.9%	\$1,449,842	8.6%
Finance	\$1,789,601	9.1%	\$2,015,883	10.5%	\$1,221,249	7.2%
Public Works	\$783,453	4.0%	\$818,571	4.3%	\$684,641	4.1%
Executive & Legislative	\$719,153	3.7%	\$700,288	3.6%	\$617,085	3.7%
Fire	\$241,419	1.2%	\$278,694	1.4%	\$278,694	1.7%
Approp to Fund	\$183,685	0.9%	\$137,115	0.7%	\$0	0.0%
Total Applications	\$19,570,476	100.0%	\$19,238,907	100.0%	\$16,883,194	100.0%

CITY OF WINTER SPRINGS
Fiscal Year 2020-2021 Budget

General Fund - Sources
Revenues & Transfers - Non-Departmental

Account Number	Description of Expenditure	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
00 Non-Department						
311000	Ad Valorem	\$5,026,316	\$5,376,555	\$5,873,221	\$5,873,221	\$6,287,782
	Total Ad Valorem Tax	\$5,026,316	\$5,376,555	\$5,873,221	\$5,873,221	\$6,287,782
314100	Electricity Tax	\$2,421,669	\$2,646,870	\$2,500,000	\$2,500,000	\$2,430,000
314300	Water Utility Tax	\$361,434	\$394,815	\$370,000	\$370,000	\$380,000
314400	Gas Tax	\$51,674	\$47,290	\$50,000	\$50,000	\$50,000
314800	Propane	\$23,354	\$23,336	\$23,000	\$23,000	\$23,000
	Total Utility Tax	\$2,858,131	\$3,112,311	\$2,943,000	\$2,943,000	\$2,883,000
315000	Communication Services	\$1,145,294	\$1,100,395	\$1,100,000	\$1,050,000	\$1,080,000
	Total Communication Service Tax	\$1,145,294	\$1,100,395	\$1,100,000	\$1,050,000	\$1,080,000
323100	Electricity	\$1,960,722	\$2,124,125	\$2,100,000	\$2,000,000	\$1,890,000
323700	Solid Waste / Commercial	\$109,566	\$114,351	\$88,800	\$88,800	\$107,400
323710	Solid Waste / Residential	\$50,139	\$50,216	\$50,190	\$50,190	\$50,858
323400	Gas	\$45,936	\$42,453	\$43,000	\$43,000	\$41,000
	Total Franchise Fee	\$2,166,363	\$2,331,145	\$2,281,990	\$2,181,990	\$2,089,258
331390	Federal Grant - Other Phys. Environ.	\$64,549	\$209,254	\$0	\$0	\$0
334390	State Grant - Other Phys. Environ.	\$6,614	\$8,308	\$0	\$0	\$0
335120	Revenue Sharing	\$1,312,915	\$1,376,164	\$1,374,992	\$1,074,992	\$1,012,500
335140	Mobile Home License Tax	\$9,893	\$10,060	\$9,000	\$9,000	\$10,000
335150	Alcoholic Beverage License	\$13,567	\$19,596	\$13,000	\$13,000	\$15,000
335180	Gov't Half Cent Sales Tax	\$2,552,222	\$2,559,096	\$2,575,000	\$2,175,000	\$1,875,000
	Total Intergovernment	\$3,959,760	\$4,182,478	\$3,971,992	\$3,271,992	\$2,912,500
339000	Pymts fr Other Local in Lieu of Taxes	\$10,000	\$5,000	\$5,000	\$5,000	\$5,000
341300	Admin Svc Fees	\$93,115	\$93,258	\$93,210	\$93,210	\$94,451
343945	NSF	\$60	\$80	\$0	\$0	\$0
361100/361300	Investment (realized/unrealized)	\$148,773	\$350,941	\$150,000	\$50,000	\$75,000
362000	Misc Rents	\$2	\$0	\$1	\$1	\$1
362100	Cell Tower City Hall	\$83,445	\$78,616	\$82,000	\$82,000	\$78,000
362101	Cell Tower Shore Drive	\$82,152	\$85,079	\$85,000	\$85,000	\$85,000
364100	Auction Proceeds	\$15,476	\$23,965	\$15,000	\$13,000	\$15,000
369301	Settlement Insurance Proceeds	\$9,722	\$20,325	\$0	\$15,486	\$0
369900	Misc Revenue	\$12,763	(\$9,300)	\$15,000	\$15,000	\$0
369910	Motor Fuel Tax Rebate	\$17,651	\$16,843	\$18,000	\$18,000	\$16,000
	Total Other	\$473,159	\$664,807	\$463,211	\$376,697	\$368,452
381201	From 2003 DS	\$0	\$8,650	\$0	\$0	\$0
381410	From Water Sewer Utility	\$817,900	\$817,900	\$817,900	\$0	\$0
381411	From Stormwater Utility	\$165,300	\$165,300	\$165,300	\$0	\$0
381420	From Development Services	\$206,950	\$206,950	\$206,950	\$0	\$0
	Total Interfund Transfers In	\$1,190,150	\$1,198,800	\$1,190,150	\$0	\$0
	Total Non-Departmental Sources	\$16,819,173	\$17,966,491	\$17,823,564	\$15,696,900	\$15,620,992

CITY OF WINTER SPRINGS
Fiscal Year 2020-2021 Budget

General Fund - Sources
Revenues & Transfers - Departmental

Account Number	Description of Expenditure	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
12 Executive & Legislative						
341300	Admin Svc Fees	\$1,200	\$816	\$0	\$0	\$500
	Total Ad Valorem Tax	\$1,200	\$816	\$0	\$0	\$500
13 Finance						
316000	Local Business	\$125,834	\$122,362	\$100,000	\$60,000	\$77,000
341302	Admin Svc Fees - Business License	\$1,453	\$3,322	\$2,000	\$2,000	\$3,000
369900	Misc Income - Record Searches, etc	\$44,958	\$50,600	\$40,000	\$40,000	\$40,000
381410	From Water Sewer Utility	\$567,201	\$570,629	\$627,389	\$627,389	\$603,958
	Total Utility Tax	\$739,446	\$746,913	\$769,389	\$729,389	\$723,958
15 Community Development						
322010	Zoning	\$16,565	\$11,320	\$14,000	\$14,000	\$8,000
322020	Site Plan	\$8,000	\$9,000	\$6,000	\$6,000	\$5,000
322910	Arbor Permits	\$1,305	\$7,305	\$2,000	\$2,000	\$2,000
337300	Grant - Physical Environment	\$0	\$0	\$0	\$0	\$49,000
341301	Admin Svc Fees - County Impact	\$6,110	\$48,867	\$10,000	\$10,000	\$10,000
366000	Misc Private Donations	\$200	\$300	\$0	\$0	\$0
369301	Settlement Insurance Proceeds	\$0	\$3,256	\$0	\$1,959	\$0
381120	From Transportation Improvement	\$80,000	\$0	\$0	\$0	\$0
381130	From Solid Waste	\$29,385	\$23,029	\$24,315	\$0	\$0
381140	From Arbor	\$17,710	\$23,663	\$7,620	\$0	\$0
381160	From TLBD Maint	\$37,444	\$52,739	\$52,211	\$0	\$0
381161	From Oak Forest Maint	\$7,898	\$9,466	\$8,533	\$0	\$0
381162	From Tusawilla III	\$2,068	\$2,627	\$1,431	\$0	\$0
381261	From TLBD I DS	\$500	\$1,656	\$500	\$0	\$0
381420	From Development Services	\$152,950	\$0	\$0	\$0	\$0
	Total Community Development	\$360,135	\$193,228	\$126,610	\$33,959	\$74,000
21 Police						
331200	Federal Grant - Public Safety	\$0	\$9,347	\$0	\$7,080	\$7,200
341300	Admin Svc Fees	\$710	\$448	\$0	\$0	\$0
342102	Law Enforcement - Code	\$69,082	\$35,410	\$18,000	\$18,000	\$14,400
351500	Traffic	\$89,722	\$114,993	\$97,200	\$57,200	\$97,000
369900	Misc Revenue	\$15,364	\$17,021	\$0	\$0	\$0
	Total Police	\$174,953	\$181,219	\$115,200	\$82,280	\$118,600
41 Public Works						
344910	ROW Maintenance	\$66,000	\$66,000	\$66,000	\$66,000	\$66,000
344930	Street Lighting	\$32,379	\$32,332	\$32,500	\$32,500	\$32,300
369900	Misc Revenue	\$2,776	\$0	\$0	\$0	\$0
	Total Public Works	\$101,155	\$98,332	\$98,500	\$98,500	\$98,300
72 Parks & Recreation						
347201	Civic Center	\$18,398	\$19,239	\$17,000	\$17,000	\$12,000
347202	Pavillion	\$24,352	\$26,590	\$30,000	\$30,000	\$23,000
347203	Fields	\$40,892	\$32,394	\$32,000	\$32,000	\$20,000
347204	Senior Ctr - Pool	\$32,178	\$27,887	\$32,000	\$17,000	\$20,000
347205	Senior Ctr - Annual	\$15,299	\$13,996	\$13,500	\$7,500	\$10,000
347206	Splashpad	\$813	\$174	\$400	\$400	\$300
347207	Dog Park	\$6,060	\$6,020	\$5,500	\$5,500	\$0
347208	Summer Camp	\$79,618	\$77,706	\$80,000	\$0	\$75,000
347209	Programs	\$2,518	\$3,146	\$3,000	\$3,000	\$2,500
347210	League	\$8,150	\$14,950	\$15,300	\$15,300	\$9,000
347211	Partnership League	\$93,780	\$88,450	\$76,944	\$29,944	\$75,044
347400	Community Events	\$10,324	\$17,025	\$0	\$2,450	\$0
366000	Misc Private Donations	\$43,012	\$53,717	\$0	\$23,441	\$0
369900	Misc Revenue	(\$1,020)	\$2,183	\$0	\$5,274	\$0
	Total Parks & Recreation	\$374,374	\$383,477	\$305,644	\$188,809	\$246,844
Total Deptal Sources		\$1,751,263	\$1,603,985	\$1,415,343	\$1,132,937	\$1,262,202
TOTAL GENERAL FUND SOURCES		\$18,570,436	\$19,570,476	\$19,238,907	\$16,829,837	\$16,883,194

DIV #	DEPARTMENT / DIVISION	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
Executive						
1100	Executive - Commission	\$111,727	\$124,942	\$117,451	\$117,451	\$117,112
1200	Executive - City Manager	\$299,165	\$334,447	\$309,495	\$354,495	\$318,751
1210	Executive - City Clerk	\$262,454	\$259,764	\$273,342	\$228,342	\$181,222
		\$673,346	\$719,153	\$700,288	\$700,288	\$617,085
General Government						
1400	General Gov't - Legal Services	\$227,353	\$224,807	\$272,920	\$271,920	\$265,420
1900	General Gov't - General	\$1,695,197	\$1,970,669	\$2,272,256	\$909,372	\$1,138,941
		\$1,922,550	\$2,195,476	\$2,545,176	\$1,181,292	\$1,404,361
Finance						
1300	Finance - General	\$567,778	\$535,348	\$601,346	\$494,746	\$617,291
1360	Finance - Utility Billing & Cust Svc	\$569,170	\$570,629	\$627,389	\$627,389	\$603,958
1310	Finance - Human Resources	\$165,531	\$180,640	\$233,098	\$249,298	\$0
1920	Finance - Risk Management	\$437,578	\$502,984	\$554,050	\$593,336	\$0
		\$1,740,057	\$1,789,601	\$2,015,883	\$1,964,769	\$1,221,249
Information & General Services						
1600	Information & General Services - General	\$839,220	\$683,259	\$793,499	\$774,833	\$774,020
1910	Information & General Services - City Hall	\$24,733	\$31,127	\$29,526	\$29,526	\$26,526
1315	Information & General Services - Human Resources	\$0	\$0	\$0	\$0	\$308,638
1925	Information & General Services - Risk Management	\$0	\$0	\$0	\$0	\$605,300
1935	Information & General Services - Facilities Maintenance	\$0	\$0	\$0	\$0	\$277,413
7415	Information & General Services - Marketing & Events	\$0	\$0	\$0	\$0	\$169,502
		\$863,953	\$714,386	\$823,025	\$804,359	\$2,161,399
Public Works						
4100	Public Works - Administration	\$127,944	\$134,023	\$117,144	\$244,432	\$95,085
4110	Public Works - Roads and ROW Maint.	\$759,056	\$649,430	\$701,427	\$551,427	\$589,556
1930	Public Works - Facilities Maintenance	\$253,489	\$205,720	\$271,784	\$259,059	\$0
1940	Public Works - Fleet Maintenance	\$215,947	\$213,325	\$243,265	\$198,977	\$188,363
		\$1,356,436	\$1,202,498	\$1,333,620	\$1,253,895	\$873,004
Community Development						
1500	Community Development - Administration	\$218,717	\$133,414	\$135,693	\$131,693	\$138,475
1510	Community Development - Long Range Planning	\$45,071	\$62,415	\$173,739	\$77,739	\$88,957
1520	Community Development - Urban Beautification	\$868,464	\$1,104,322	\$1,243,120	\$1,060,469	\$700,783
1530	Community Development - Streetlighting	\$484,793	\$487,762	\$538,511	\$538,511	\$521,627
		\$1,617,045	\$1,787,913	\$2,091,063	\$1,808,412	\$1,449,842

<u>NUMBER</u>	<u>DEPARTMENT / DIVISION</u>	<u>FY 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
	Police					
2100	Police - Office of the Chief	\$5,858,063	\$5,890,748	\$6,191,342	\$5,687,037	\$6,049,437
2110	Police - Criminal Investigations	\$17,392	\$21,262	\$23,575	\$30,655	\$31,015
2120	Police - Community Services	\$9,031	\$11,131	\$11,925	\$10,175	\$13,665
2130	Police - Operations	\$106,003	\$107,099	\$90,664	\$98,592	\$111,630
2135	Police - Special Operations	\$5,803	\$6,351	\$11,133	\$9,200	\$0
2140	Police - Support Services	\$565,495	\$562,451	\$586,191	\$516,791	\$603,869
2150	Police - Code Enforcement	\$7,231	\$5,686	\$12,080	\$12,580	\$9,180
		\$6,569,018	\$6,604,728	\$6,926,910	\$6,365,030	\$6,818,796
	Fire					
2200	Fire - Operations	\$72,108	\$241,419	\$278,694	\$278,694	\$278,694
		\$72,108	\$241,419	\$278,694	\$278,694	\$278,694
	P & R - Operations					
7200	P & R - Administration	\$232,608	\$210,877	\$223,227	\$228,740	\$226,031
7210	P & R - Athletics	\$9,061	\$1,173	\$1,706	\$2,836	\$2,906
7220	P & R - Athletics - Partnerships	\$25,241	\$21,673	\$5,800	\$6,323	\$5,800
7230	P & R - Parks & Grounds	\$2,914,280	\$3,174,152	\$1,528,789	\$1,527,358	\$1,386,548
7240	P & R - Programs	\$258,451	\$247,323	\$276,791	\$193,398	\$115,301
7250	P & R - Seniors	\$255,920	\$408,227	\$330,820	\$312,770	\$322,178
7400	P & R - Community Events	\$52,216	\$68,192	\$20,000	\$75,165	\$0
		\$3,747,777	\$4,131,617	\$2,387,133	\$2,346,590	\$2,058,764
TOTAL GENERAL FUND APPLICATIONS		\$18,562,290	\$19,386,791	\$19,101,792	\$16,703,329	\$16,883,194
FUND BALANCE - October 1		\$8,506,281	\$8,514,427	\$8,515,926	\$8,698,112	\$8,824,620
Appropriation TO (FROM) Fund Balance		\$8,146	\$183,685	\$137,115	\$126,508	\$0
FUND BALANCE - September 30		\$8,514,427	\$8,698,112	\$8,653,041	\$8,824,620	\$8,824,620

EXPENDITURES	FY 18/19 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
Personal Services	\$624,301	\$651,206	\$643,178	\$644,178	\$555,658
Operating Expenses	\$49,045	\$66,753	\$57,110	\$56,110	\$61,427
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$1,194	\$0	\$0	\$0
TOTAL EXPENDITURES	\$673,346	\$719,153	\$700,288	\$700,288	\$617,085

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			
Total	0.50	0.00	0.00	0.00

TOTAL PART-TIME PERSONNEL	0.50	0.00	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 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
510100	Base Wages/Salaries	\$351,246	\$389,522	\$372,399	\$372,399	\$322,650
510110	Base Wage - Mayor/Commission	\$75,750	\$74,400	\$74,400	\$74,400	\$74,400
510140	Overtime	\$2,546	\$3,187	\$4,422	\$5,422	\$7,211
520200	FICA	\$30,795	\$33,317	\$32,697	\$32,697	\$26,771
520220	Pension DB	\$95,200	\$95,226	\$89,015	\$89,015	\$55,278
520225	Pension DC	\$5,760	\$5,253	\$6,617	\$6,617	\$6,257
520230	Health Insurance	\$62,264	\$49,750	\$62,799	\$62,799	\$62,307
520240	Workers' Comp	\$740	\$551	\$829	\$829	\$784
	Total Payroll	\$624,301	\$651,206	\$643,178	\$644,178	\$555,658
530310	Professional	\$2,523	\$5,332	\$3,000	\$4,500	\$4,100
530314	Consulting	\$0	\$3,991	\$0	\$0	\$0
530315	Pre/Post Employment	\$0	\$125	\$0	\$0	\$0
530341	Other Svcs - Contract / Admin	\$925	\$2,446	\$1,600	\$1,600	\$2,600
530411	Communication - Phone	\$6,230	\$5,880	\$5,880	\$5,880	\$5,880
550510	Office	\$811	\$1,214	\$1,508	\$1,708	\$776
550520	Operating	\$1,635	\$1,184	\$806	\$1,156	\$660
550525	Operating - Small Tools	\$2,503	\$233	\$150	\$250	\$100
555400	Travel & Per Diem	\$6,181	\$6,987	\$11,663	\$9,763	\$12,263
555401	Automobile Allowance	\$3,738	\$1,869	\$0	\$0	\$0
555420	Postage / Freight	\$377	\$370	\$477	\$477	\$479
555470	Printing / Binding	\$215	\$751	\$750	\$750	\$750
555480	Promotional / Advertising	\$4,089	\$13,110	\$3,830	\$5,080	\$6,645
555540	Dues/Reg/Pub	\$13,568	\$17,051	\$18,396	\$17,396	\$16,774
555550	Training	\$150	\$70	\$1,450	\$1,450	\$2,800
555551	Educational Incentive	\$0	\$0	\$1,500	\$0	\$1,500
580820	Grants/Aids - Econ Dev	\$6,100	\$6,140	\$6,100	\$6,100	\$6,100
	Total Operating	\$49,045	\$66,753	\$57,110	\$56,110	\$61,427
560643	Mach & Equip - Furn/Office	\$0	\$1,194	\$0	\$0	\$0
	Total Capital	\$0	\$1,194	\$0	\$0	\$0
	TOTAL EXECUTIVE/LEGISLATIVE	\$673,346	\$719,153	\$700,288	\$700,288	\$617,085

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
510110	Base Wage - Mayor/Commission	\$75,750	\$74,400	\$74,400	\$74,400	\$74,400
520200	FICA	\$5,795	\$5,692	\$5,692	\$5,692	\$5,692
520240	Workers' Comp	\$133	\$86	\$144	\$144	\$151
	Total Payroll	\$81,678	\$80,178	\$80,236	\$80,236	\$80,243
530314	Consulting	\$0	\$3,991	\$0	\$0	\$0
530411	Communication - Phone	\$4,020	\$3,840	\$3,840	\$3,840	\$3,840
550520	Operating	\$958	\$603	\$506	\$506	\$160
555400	Travel & Per Diem	\$5,293	\$6,987	\$9,195	\$9,195	\$9,195
555470	Printing / Binding	\$135	\$751	\$750	\$750	\$750
555480	Promotional / Advertising	\$4,089	\$6,942	\$3,330	\$3,330	\$3,330
555540	Dues/Reg/Pub	\$9,454	\$14,316	\$13,494	\$13,494	\$13,494
580820	Grants/Aids - Economic Dev	\$6,100	\$6,140	\$6,100	\$6,100	\$6,100
	Total Operating	\$30,049	\$43,570	\$37,215	\$37,215	\$36,869
560643	Mach & Equip - Furn/Office	\$0	\$1,194	\$0	\$0	\$0
	Total Capital	\$0	\$1,194	\$0	\$0	\$0
	TOTAL	\$111,727	\$124,942	\$117,451	\$117,451	\$117,112

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
510100	Base Wages/Salaries	\$193,538	\$229,256	\$203,014	\$233,014	\$196,998
510140	Overtime	\$382	\$1,459	\$0	\$1,000	\$2,591
520200	FICA	\$13,325	\$15,594	\$13,703	\$16,703	\$13,280
520220	Pension DB	\$57,960	\$57,977	\$54,409	\$54,409	\$55,278
520225	Pension DC	\$2,862	\$3,074	\$3,045	\$3,045	\$2,594
520230	Health Insurance	\$21,006	\$21,769	\$29,682	\$41,682	\$42,195
520240	Workers' Comp	\$334	\$282	\$369	\$369	\$382
	Total Payroll	\$289,407	\$329,411	\$304,222	\$350,222	\$313,318
530411	Communication - Phone	\$1,170	\$1,080	\$1,080	\$1,080	\$1,080
550510	Office	\$504	\$538	\$350	\$550	\$325
550520	Operating	\$680	\$555	\$300	\$500	\$500
550525	Operating - Small Tools	\$1,781	\$233	\$150	\$150	\$100
555400	Travel & Per Diem	\$239	\$0	\$608	\$208	\$608
555401	Automobile Allowance	\$3,738	\$1,869	\$0	\$0	\$0
555420	Postage / Freight	\$26	\$157	\$50	\$50	\$50
555540	Dues/Reg/Pub	\$1,620	\$534	\$1,735	\$735	\$1,770
555550	Training	\$0	\$70	\$1,000	\$1,000	\$1,000
	Total Operating	\$9,758	\$5,036	\$5,273	\$4,273	\$5,433
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$299,165	\$334,447	\$309,495	\$354,495	\$318,751

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
510100	Base Wages/Salaries	\$157,708	\$160,266	\$169,385	\$139,385	\$125,652
510140	Overtime	\$2,164	\$1,728	\$4,422	\$4,422	\$4,620
520200	FICA	\$11,675	\$12,031	\$13,302	\$10,302	\$7,799
520220	Pension DB	\$37,240	\$37,249	\$34,606	\$34,606	\$0
520225	Pension DC	\$2,898	\$2,179	\$3,572	\$3,572	\$3,663
520230	Health Insurance	\$41,258	\$27,981	\$33,117	\$21,117	\$20,112
520240	Workers' Comp	\$273	\$183	\$316	\$316	\$251
	Total Payroll	\$253,216	\$241,617	\$258,720	\$213,720	\$162,097
530310	Professional	\$2,523	\$5,332	\$3,000	\$4,500	\$4,100
530315	Pre/Post Employment	\$0	\$125	\$0	\$0	\$0
530341	Other Svcs - Contract / Admin	\$925	\$2,446	\$1,600	\$1,600	\$2,600
530411	Communication - Phone	\$1,040	\$960	\$960	\$960	\$960
550510	Office	\$307	\$676	\$1,158	\$1,158	\$451
550520	Operating	(\$3)	\$26	\$0	\$150	\$0
550525	Operating - Small Tools	\$722	\$0	\$0	\$100	\$0
555400	Travel & Per Diem	\$649	\$0	\$1,860	\$360	\$2,460
555420	Postage / Freight	\$351	\$213	\$427	\$427	\$429
555470	Printing / Binding	\$80	\$0	\$0	\$0	\$0
555480	Promotional / Advertising	\$0	\$6,168	\$500	\$1,750	\$3,315
555540	Dues/Reg/Pub	\$2,494	\$2,201	\$3,167	\$3,167	\$1,510
555550	Training	\$150	\$0	\$450	\$450	\$1,800
555551	Educational Incentive	\$0	\$0	\$1,500	\$0	\$1,500
	Total Operating	\$9,238	\$18,147	\$14,622	\$14,622	\$19,125
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$262,454	\$259,764	\$273,342	\$228,342	\$181,222

<u>EXPENDITURES</u>	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
Personal Services	\$0	\$379,355	\$752,756	\$651,273	\$718,956
Operating Expenses	\$506,550	\$333,257	\$502,420	(\$759,981)	(\$544,595)
Transfers	\$1,416,000	\$1,480,000	\$1,290,000	\$1,290,000	\$1,230,000
Capital Outlay	\$0	\$2,864	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,922,550	\$2,195,476	\$2,545,176	\$1,181,292	\$1,404,361

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
520220	Pension DB	\$0	\$379,355	\$752,756	\$651,273	\$718,956
	Total Payroll	\$0	\$379,355	\$752,756	\$651,273	\$718,956
530311	Legal	\$216,567	\$218,607	\$253,920	\$253,920	\$253,920
530312	Financial	\$0	\$6,200	\$6,500	\$6,500	\$6,500
530313	Labor Relations	\$10,786	\$0	\$0	\$0	\$5,000
530314	Consulting	\$16,877	\$10,626	\$12,500	\$38,483	\$25,000
530340	Other Svcs	\$773	\$1,056	\$800	\$1,800	\$800
530341	Other Svcs - Contract / Admin	\$0	\$0	\$0	(\$1,190,150)	(\$1,190,150)
530342	Other Svcs - Maint / Licenses	\$0	\$594	\$648	\$648	\$0
530343	Other Svcs - Banking	\$7,020	\$17,878	\$7,060	\$7,060	\$7,060
550525	Operating - Small Tools	\$12,902	\$2,996	\$0	\$0	\$0
555440	Rent / Lease	\$300	\$300	\$475	\$475	\$475
580810	CRA District	\$166,325	\$0	\$0	\$0	\$0
580820	Grants/Aids - Private	\$75,000	\$75,000	\$75,000	\$75,000	\$50,000
599100	Contingency	\$0	\$0	\$145,517	\$46,283	\$296,800
	Total Operating	\$506,550	\$333,257	\$502,420	(\$759,981)	(\$544,595)
591201	To 2003 Debt Service	\$830,000	\$0	\$0	\$0	\$0
591202	To 1999 Debt Service	\$236,000	\$1,280,000	\$1,290,000	\$1,290,000	\$1,230,000
591305	To Excellence in Customer Service	\$350,000	\$200,000	\$0	\$0	\$0
		\$1,416,000	\$1,480,000	\$1,290,000	\$1,290,000	\$1,230,000
560643	Mach & Equip - Furn/Office	\$0	\$2,864	\$0	\$0	\$0
	Total Capital	\$0	\$2,864	\$0	\$0	\$0
	TOTAL GENERAL GOVERNMENT	\$1,922,550	\$2,195,476	\$2,545,176	\$1,181,292	\$1,404,361

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
530311	Legal	\$216,567	\$218,607	\$253,920	\$253,920	\$253,920
530312	Financial	\$0	\$6,200	\$6,500	\$6,500	\$6,500
530313	Labor Relations	\$10,786	\$0	\$0	\$0	\$5,000
530314	Consulting	\$0	\$0	\$12,500	\$11,500	\$0
	Total Operating	\$227,353	\$224,807	\$272,920	\$271,920	\$265,420
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$227,353	\$224,807	\$272,920	\$271,920	\$265,420

CITY OF WINTER SPRINGS
Fiscal Year 2020-2021 Budget

General Government 19
General Government 1900

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
520220	Past Service Pension Liability	\$0	\$379,355	\$752,756	\$651,273	\$718,956
	Total Payroll	\$0	\$379,355	\$752,756	\$651,273	\$718,956
530314	Consulting	\$16,877	\$10,626	\$0	\$26,983	\$25,000
530340	Other Svcs	\$773	\$1,056	\$800	\$1,800	\$800
530341	Other Svcs - Contract / Admin	\$0	\$0	\$0	(\$1,190,150)	(\$1,190,150)
530342	Other Svcs - Maint / Licenses	\$0	\$594	\$648	\$648	\$0
530343	Other Svcs - Banking	\$7,020	\$17,878	\$7,060	\$7,060	\$7,060
550525	Operating - Small Tools	\$12,902	\$2,996	\$0	\$0	\$0
555440	Rent / Lease	\$300	\$300	\$475	\$475	\$475
580810	CRA District	\$166,325	\$0	\$0	\$0	\$0
580820	Grants/Aids - Private	\$75,000	\$75,000	\$75,000	\$75,000	\$50,000
599100	Contingency (incl sick-leave buy-back)	\$0	\$0	\$145,517	\$46,283	\$296,800
	Total Operating	\$279,197	\$108,450	\$229,500	(\$1,031,901)	(\$810,015)
591201	To 2003 Debt Service	\$830,000	\$0	\$0	\$0	\$0
591202	To 1999 Debt Service	\$236,000	\$1,280,000	\$1,290,000	\$1,290,000	\$1,230,000
591305	To Excellence in Customer Service	\$350,000	\$200,000	\$0	\$0	\$0
	Total Transfers	\$1,416,000	\$1,480,000	\$1,290,000	\$1,290,000	\$1,230,000
560643	Mach & Equip - Furn/Office	\$0	\$2,864	\$0	\$0	\$0
	Total Capital	\$0	\$2,864	\$0	\$0	\$0
	TOTAL	\$1,695,197	\$1,970,669	\$2,272,256	\$909,372	\$1,138,941

CITY OF WINTER SPRINGS
Fiscal Year 2020-2021 Budget

Finance - All Divisions - Overview

Human Resources and Risk Management Departments were redirected to the Information and General Services Department.

EXPENDITURES	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
Personal Services	\$1,073,986	\$1,091,367	\$1,230,960	\$1,142,960	\$1,020,572
Operating Expenses	\$664,955	\$687,530	\$784,923	\$820,409	\$200,677
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$1,116	\$10,704	\$0	\$1,400	\$0
TOTAL EXPENDITURES	\$1,740,057	\$1,789,601	\$2,015,883	\$1,964,769	\$1,221,249

General - 1300

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

Human Resources - 1310

Claims & Risk Specialist	1	1		
HR Generalist	1	1	1	
Total	2	2	1	0

Utility Billing - 1360

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

TOTAL FULL-TIME PERSONNEL	11	14	14	13
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General - Part-Time - 1300

Data Entry Clerk	0.25	0.25		
Total	0.25	0.25	0.00	0.00

Utility Billing - Part-Time - 1360

Customer Service Rep	4.38	5.80	5.80	5.80
Total	4.38	5.80	5.80	5.80

TOTAL PART-TIME PERSONNEL	4.63	6.05	5.80	5.80
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Human Resources and Risk Management Departments were redirected to the Information and General Services Department.

Account Number	Description of Expenditure	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
510100	Base Wages/Salaries	\$733,577	\$785,198	\$880,416	\$825,416	\$744,103
510140	Overtime	\$9,809	\$16,284	\$15,599	\$15,599	\$11,699
520200	FICA	\$54,818	\$59,354	\$68,570	\$60,570	\$56,937
520220	Pension DB	\$134,157	\$93,915	\$93,936	\$93,936	\$62,316
520225	Pension DC	\$18,618	\$21,545	\$27,538	\$27,538	\$29,752
520230	Health Insurance	\$116,442	\$105,114	\$139,074	\$114,074	\$114,321
520240	Workers' Comp	\$1,287	\$954	\$1,627	\$1,627	\$1,444
520250	Unemployment	\$5,278	\$9,003	\$4,200	\$4,200	\$0
	Total Payroll	\$1,073,986	\$1,091,367	\$1,230,960	\$1,142,960	\$1,020,572
530312	Financial	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500
530314	Consulting	\$188	\$0	\$3,500	\$3,500	\$5,000
530315	Pre/Post Employment	\$931	\$1,424	\$660	\$660	\$660
530320	Accounting / Auditing	\$46,000	\$42,000	\$42,000	\$42,000	\$43,500
530340	Other Svcs	\$1,639	\$889	\$2,000	\$2,000	\$1,000
530341	Other Svcs - Contract / Admin	\$63,762	\$22,255	\$46,050	\$46,050	\$24,360
530342	Other Svcs - Maint / Licenses	\$0	\$2,970	\$5,100	\$5,100	\$5,100
530411	Communication - Phone	\$6,636	\$5,937	\$6,997	\$6,997	\$4,596
550510	Office	\$4,734	\$4,817	\$4,895	\$4,895	\$5,600
550520	Operating	\$1,042	\$1,583	\$2,686	\$2,686	\$1,000
550525	Operating - Small Tools	\$10,425	\$972	\$1,600	\$1,600	\$1,000
550527	Operating - Apparel	\$0	\$0	\$1,500	\$3,120	\$805
555400	Travel & Per Diem	\$217	\$164	\$800	\$800	\$1,200
555420	Postage / Freight	\$67,989	\$68,405	\$77,295	\$77,295	\$79,041
555450	Insurance	\$380,966	\$437,086	\$499,850	\$524,874	\$0
555451	Insurance - Settlements	\$51,334	\$56,686	\$50,000	\$64,262	\$0
555470	Printing / Binding	\$20	\$1,435	\$1,550	\$1,550	\$2,000
555480	Promotional / Advertising	\$1,300	\$8,812	\$2,800	\$4,800	\$2,900
555481	Promo - Employee Relations	\$4,571	\$5,534	\$5,500	\$1,700	\$0
555490	Not Otherwise Classified	\$88	\$0	\$0	\$0	\$0
555540	Dues/Reg/Pub	\$1,348	\$2,744	\$1,640	\$1,640	\$1,415
555550	Training	\$4,265	\$4,721	\$9,500	\$5,880	\$4,000
555551	Educational Incentive	\$0	\$1,500	\$1,500	\$1,500	\$0
	Total Operating	\$664,955	\$687,530	\$784,923	\$820,409	\$200,677
560643	Mach & Equip - Furn/Office	\$1,116	\$5,963	\$0	\$1,400	\$0
	Total Capital	\$1,116	\$10,704	\$0	\$1,400	\$0
	TOTAL FINANCE	\$1,740,057	\$1,789,601	\$2,015,883	\$1,964,769	\$1,221,249

Human Resources and Risk Management Departments were redirected to the Information and General Services Department.

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
510100	Base Wages/Salaries	\$303,987	\$323,482	\$365,485	\$295,485	\$383,838
510140	Overtime	\$2,698	\$1,750	\$1,950	\$1,950	\$6,399
520200	FICA	\$22,036	\$23,411	\$28,116	\$20,116	\$29,369
520220	Pension DB	\$106,031	\$63,504	\$59,505	\$59,505	\$57,793
520225	Pension DC	\$8,146	\$8,853	\$11,689	\$11,689	\$15,123
520230	Health Insurance	\$75,097	\$59,376	\$82,715	\$52,715	\$72,191
520240	Workers' Comp	\$530	\$393	\$666	\$666	\$745
	Total Payroll	\$518,525	\$480,769	\$550,126	\$442,126	\$565,458
530312	Financial	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500
530315	Pre/Post Employment	\$314	\$634	\$0	\$0	\$60
530320	Accounting / Auditing	\$20,500	\$21,000	\$21,000	\$21,000	\$21,750
530411	Communication - Phone	\$915	\$422	\$1,325	\$1,325	\$0
550510	Office	\$1,750	\$2,372	\$2,200	\$2,200	\$2,300
550520	Operating	\$554	\$403	\$600	\$600	\$500
550525	Operating - Small Tools	\$833	\$240	\$500	\$500	\$0
555400	Travel & Per Diem	\$123	\$20	\$700	\$700	\$1,200
555420	Postage / Freight	\$1,749	\$1,655	\$2,405	\$2,405	\$2,408
555480	Promotional / Advertising	\$827	\$1,332	\$800	\$800	\$1,400
555540	Dues/Reg/Pub	\$1,019	\$1,279	\$1,290	\$1,290	\$1,415
555550	Training	\$1,049	\$259	\$1,400	\$1,400	\$3,300
555551	Educational Incentive	\$0	\$1,500	\$1,500	\$1,500	\$0
	Total Operating	\$48,137	\$48,616	\$51,220	\$51,220	\$51,833
560643	Mach & Equip - Furn/Office	\$1,116	\$5,963	\$0	\$1,400	\$0
	Total Capital	\$1,116	\$5,963	\$0	\$1,400	\$0
	TOTAL	\$567,778	\$535,348	\$601,346	\$494,746	\$617,291

Human Resources and Risk Management Departments were redirected to the Information and General Services Department.

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
510100	Base Wages/Salaries	\$101,808	\$109,227	\$130,964	\$145,964	\$0
510140	Overtime	\$1,626	\$1,464	\$3,096	\$3,096	\$0
520200	FICA	\$7,543	\$8,338	\$10,257	\$10,257	\$0
520220	Pension DB	\$23,082	\$25,059	\$29,328	\$29,328	\$0
520225	Pension DC	\$2,141	\$1,434	\$2,326	\$2,326	\$0
520230	Health Insurance	\$17,573	\$14,620	\$17,283	\$22,283	\$0
520240	Workers' Comp	\$181	\$121	\$243	\$243	\$0
	Total Payroll	\$153,954	\$160,263	\$193,497	\$213,497	\$0
530315	Pre/Post Employment	\$61	\$37	\$60	\$60	\$0
530341	Other Svcs - Contract / Admin	\$0	\$0	\$21,800	\$21,800	\$0
530411	Communication - Phone	\$1,040	\$780	\$960	\$960	\$0
550510	Office	\$1,128	\$834	\$295	\$295	\$0
550520	Operating	\$44	\$55	\$1,486	\$1,486	\$0
550525	Operating - Small Tools	\$535	\$65	\$100	\$100	\$0
550526	Operating - Software	\$0	\$96	\$0	\$0	\$0
550527	Operating - Apparel	\$0	\$0	\$1,500	\$2,250	\$0
555400	Travel & Per Diem	\$94	\$15	\$100	\$100	\$0
555420	Postage / Freight	\$141	\$168	\$200	\$200	\$0
555470	Printing / Binding	\$20	\$0	\$50	\$50	\$0
555480	Promotional / Advertising	\$473	\$7,480	\$500	\$2,500	\$0
555481	Promo - Employee Relations	\$4,571	\$5,534	\$5,500	\$1,700	\$0
555540	Dues/Reg/Pub	\$329	\$1,465	\$350	\$350	\$0
555550	Training	\$3,141	\$3,848	\$6,700	\$3,950	\$0
	Total Operating	\$11,577	\$20,377	\$39,601	\$35,801	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$165,531	\$180,640	\$233,098	\$249,298	\$0

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
510100	Base Wages/Salaries	\$327,782	\$352,489	\$383,967	\$383,967	\$360,265
510140	Overtime	\$5,485	\$13,070	\$10,553	\$10,553	\$5,300
520200	FICA	\$25,239	\$27,605	\$30,197	\$30,197	\$27,568
520220	Pension DB	\$5,044	\$5,352	\$5,103	\$5,103	\$4,523
520225	Pension DC	\$8,331	\$11,258	\$13,523	\$13,523	\$14,629
520230	Health Insurance	\$23,772	\$31,118	\$39,076	\$39,076	\$42,130
520240	Workers' Comp	\$576	\$440	\$718	\$718	\$699
	Total Payroll	\$396,229	\$441,332	\$483,137	\$483,137	\$455,114
530314	Consulting	\$188	\$0	\$3,500	\$3,500	\$5,000
530315	Pre/Post Employment	\$556	\$753	\$600	\$600	\$600
530320	Accounting / Auditing	\$25,500	\$21,000	\$21,000	\$21,000	\$21,750
530340	Other Svcs	\$1,639	\$889	\$2,000	\$2,000	\$1,000
530341	Other Svcs - Contract / Admin	\$62,758	\$22,255	\$24,250	\$24,250	\$24,360
530342	Other Svcs - Maint / Licenses	\$0	\$2,970	\$5,100	\$5,100	\$5,100
530411	Communication - Phone	\$4,681	\$4,735	\$4,712	\$4,712	\$4,596
550510	Office	\$1,856	\$1,611	\$2,400	\$2,400	\$3,300
550520	Operating	\$444	\$1,125	\$600	\$600	\$500
550525	Operating - Small Tools	\$9,057	\$667	\$1,000	\$1,000	\$1,000
550527	Operating - Apparel	\$0	\$0	\$0	\$870	\$805
555420	Postage / Freight	\$66,099	\$66,582	\$74,690	\$74,690	\$76,633
555470	Printing / Binding	\$0	\$1,435	\$1,500	\$1,500	\$2,000
555480	Promotional / Advertising	\$0	\$0	\$1,500	\$1,500	\$1,500
555490	Not Otherwise Classified	\$88	\$0	\$0	\$0	\$0
555550	Training	\$75	\$405	\$1,400	\$530	\$700
	Total Operating	\$172,941	\$124,556	\$144,252	\$144,252	\$148,844
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$4,741	\$0	\$0	\$0
	Total Capital	\$0	\$4,741	\$0	\$0	\$0
	TOTAL	\$569,170	\$570,629	\$627,389	\$627,389	\$603,958

Human Resources and Risk Management Departments were redirected to the Information and General Services Department.

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
520250	Unemployment	\$5,278	\$9,003	\$4,200	\$4,200	\$0
	Total Payroll	\$5,278	\$9,003	\$4,200	\$4,200	\$0
555450	Insurance	\$380,966	\$437,086	\$499,850	\$524,874	\$0
555451	Insurance - Settlements	\$51,334	\$56,686	\$50,000	\$64,262	\$0
	Total Operating	\$432,300	\$493,981	\$549,850	\$589,136	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$437,578	\$502,984	\$554,050	\$593,336	\$0

CITY OF WINTER SPRINGS
Fiscal Year 2020-2021 Budget

Information & General Services - All Divisions - Overview

The Human Resources, Risk Management and Facilities Maintenance divisions were redirected to the Information and General Services Department. Marketing and Events was established as a new division in this department.

EXPENDITURES	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
Personal Services	\$416,397	\$209,468	\$281,089	\$231,089	\$764,383
Operating Expenses	\$347,391	\$491,139	\$541,936	\$562,790	\$1,397,016
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$100,165	\$13,779	\$0	\$10,480	\$0
TOTAL EXPENDITURES	\$863,953	\$714,386	\$823,025	\$804,359	\$2,161,399

Information Services - 1600

IS & General Svcs Director	1		1		1
IS Manager		1	1		1
GIS Analyst					1
Network Administrator	1				
Projects/Application Support	1	1	1		1
Marketing Coordinator		1	1		
Records Liaison	1	1	1		1
Total	4	4	5		5

Human Resources - 1315

Claims & Risk Specialist					1
HR Generalist					1
Total	0	0	0		2

Facilities Maintenance - 1935

Facilities Technician					1
Building Service Coordinator					1
Total	0	0	0		2

Marketing and Events - 7415

Marketing and Events Manager					1
Events Coordinator					1
Total	0	0	0		2

TOTAL FULL-TIME PERSONNEL	4	4	5		11
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**CITY OF WINTER SPRINGS
Fiscal Year 2020-2021 Budget**

Information & General Services - All Divisions - Summary

The Human Resources, Risk Management and Facilities Maintenance divisions were redirected to the Information and General Services Department. Marketing and Events was established as a new division in this department.

Account Number	Description of Expenditure	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
510100	Base Wages/Salaries	\$262,193	\$154,622	\$195,378	\$160,378	\$519,616
510140	Overtime	\$6,418	\$7,333	\$5,668	\$5,668	\$13,166
510900	Reimbursements	(\$140)	\$0	\$0	\$0	\$0
520200	FICA	\$20,220	\$12,274	\$15,386	\$15,386	\$40,774
520220	Pension DB	\$74,680	\$0	\$5,866	\$5,866	\$35,283
520225	Pension DC	\$8,532	\$6,149	\$9,046	\$9,046	\$26,509
520230	Health Insurance	\$44,025	\$28,902	\$49,378	\$34,378	\$114,213
520240	Workers' Comp	\$469	\$188	\$367	\$367	\$4,822
520250	Unemployment	\$0	\$0	\$0	\$0	\$10,000
	Total Payroll	\$416,397	\$209,468	\$281,089	\$231,089	\$764,383
530314	Consulting	\$5,250	\$0	\$10,000	\$5,000	\$0
530315	Pre/Post Employment	\$133	\$112	\$0	\$0	\$160
530341	Other Svcs - Contract / Admin	\$79,800	\$196,500	\$193,200	\$193,200	\$229,448
530342	Other Svcs - Maint / Licenses	\$202,062	\$206,988	\$237,375	\$270,629	\$251,200
530411	Communication - Phone	\$27,893	\$28,736	\$28,428	\$28,428	\$28,944
540430	Utilities	\$0	\$0	\$0	\$0	\$37,800
545100	R&M Buildings	\$0	\$0	\$0	\$0	\$30,000
545110	R&M Bldgs - City Hall	\$2,424	\$5,221	\$4,000	\$4,000	\$38,610
545270	R&M Infra - Grounds	\$0	\$0	\$0	\$0	\$16,304
545310	R&M M&E - Vehicles	\$0	\$0	\$0	\$0	\$450
550522	Operating - Tires / Filters	\$0	\$0	\$0	\$0	\$300
550510	Office	\$1,941	\$3,067	\$3,300	\$3,300	\$3,300
550520	Operating	\$259	\$312	\$200	\$200	\$4,216
550523	Operating - Janitorial	\$0	\$0	\$0	\$0	\$2,900
550525	Operating - Small Tools	\$15,782	\$28,547	\$35,700	\$35,700	\$72,080
550526	Operating - Software	\$1,342	\$588	\$2,100	\$2,100	\$0
550527	Operating - Apparel	\$0	\$0	\$0	\$0	\$2,996
552000	Fuel	\$0	\$37	\$0	\$0	\$3,050
555400	Travel & Per Diem	\$105	\$325	\$150	\$150	\$2,200
555420	Postage / Freight	\$12	\$5	\$50	\$50	\$250
555441	Rent / Lease - Copy Machine	\$6,495	\$6,379	\$8,616	\$8,616	\$8,616
555450	Insurance	\$0	\$0	\$0	\$0	\$543,300
555451	Insurance - Settlements	\$0	\$0	\$0	\$0	\$52,000
555470	Printing / Binding	\$0	\$452	\$900	\$900	\$900
555480	Promotional / Advertising	\$84	\$2,820	\$13,269	\$8,269	\$46,664
555481	Promo - Employee Relations	\$0	\$0	\$0	\$0	\$5,500
555540	Dues/Reg/Pub	\$0	\$0	\$148	\$148	\$848
555550	Training	\$3,809	\$9,740	\$4,500	\$2,100	\$14,980
555551	Educational Incentive	\$0	\$1,310	\$0	\$0	\$0
	Total Operating	\$347,391	\$491,139	\$541,936	\$562,790	\$1,397,016
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560642	Mach & Equip - Data Proc	\$69,645	\$2,950	\$0	\$0	\$0
560680	Intangibles	\$30,520	\$10,829	\$0	\$10,480	\$0
	Total Capital	\$100,165	\$13,779	\$0	\$10,480	\$0
	TOTAL INFO SVCS	\$863,953	\$714,386	\$823,025	\$804,359	\$2,161,399

The Human Resources, Risk Management and Facilities Maintenance divisions were redirected to the Information and General Services Department. Marketing and Events was established as a new division in this department.

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
510100	Base Wages/Salaries	\$0	\$0	\$0	\$0	\$178,850
510140	Overtime	\$0	\$0	\$0	\$0	\$4,575
520200	FICA	\$0	\$0	\$0	\$0	\$14,037
520220	Pension DB	\$0	\$0	\$0	\$0	\$29,402
520225	Pension DC	\$0	\$0	\$0	\$0	\$5,996
520230	Health Insurance	\$0	\$0	\$0	\$0	\$36,671
520240	Workers' Comp	\$0	\$0	\$0	\$0	\$351
	Total Payroll	\$0	\$0	\$0	\$0	\$269,882
530315	Pre/Post Employment	\$0	\$0	\$0	\$0	\$60
530341	Other Svcs - Contract / Admin	\$0	\$0	\$0	\$0	\$21,800
530411	Communication - Phone	\$0	\$0	\$0	\$0	\$960
550520	Operating	\$0	\$0	\$0	\$0	\$1,486
550527	Operating - Apparel	\$0	\$0	\$0	\$0	\$1,500
555400	Travel & Per Diem	\$0	\$0	\$0	\$0	\$100
555420	Postage / Freight	\$0	\$0	\$0	\$0	\$250
555480	Promotional / Advertising	\$0	\$0	\$0	\$0	\$700
555481	Promo - Employee Relations	\$0	\$0	\$0	\$0	\$5,500
555540	Dues/Reg/Pub	\$0	\$0	\$0	\$0	\$700
555550	Training	\$0	\$0	\$0	\$0	\$5,700
	Total Operating	\$0	\$0	\$0	\$0	\$38,756
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$0	\$0	\$0	\$0	\$308,638

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
510100	Base Wages/Salaries	\$262,193	\$154,622	\$195,378	\$160,378	\$161,282
510140	Overtime	\$6,418	\$7,333	\$5,668	\$5,668	\$6,591
510900	Reimbursements	(\$140)	\$0	\$0	\$0	\$0
520200	FICA	\$20,220	\$12,274	\$15,386	\$15,386	\$12,848
520220	Pension DB	\$74,680	\$0	\$5,866	\$5,866	\$5,881
520225	Pension DC	\$8,532	\$6,149	\$9,046	\$9,046	\$8,775
520230	Health Insurance	\$44,025	\$28,902	\$49,378	\$34,378	\$38,696
520240	Workers' Comp	\$469	\$188	\$367	\$367	\$323
	Total Payroll	\$416,397	\$209,468	\$281,089	\$231,089	\$234,396
530314	Consulting	\$5,250	\$0	\$10,000	\$5,000	\$0
530315	Pre/Post Employment	\$133	\$112	\$0	\$0	\$0
530341	Other Svcs - Contract / Admin	\$79,800	\$196,500	\$193,200	\$193,200	\$193,200
530342	Other Svcs - Maint / Licenses	\$201,493	\$205,620	\$236,565	\$269,819	\$250,390
530411	Communication - Phone	\$14,233	\$12,969	\$15,228	\$15,228	\$14,304
550510	Office	\$356	\$712	\$600	\$600	\$600
550520	Operating	\$259	\$312	\$0	\$0	\$0
550525	Operating - Small Tools	\$15,782	\$28,547	\$35,700	\$35,700	\$69,650
550526	Operating - Software	\$1,342	\$588	\$2,100	\$2,100	\$0
555400	Travel & Per Diem	\$105	\$325	\$150	\$150	\$2,100
555420	Postage / Freight	\$12	\$5	\$50	\$50	\$0
555470	Printing / Binding	\$0	\$452	\$900	\$900	\$100
555480	Promotional / Advertising	\$84	\$2,820	\$13,269	\$8,269	\$0
555540	Dues/Reg/Pub	\$0	\$0	\$148	\$148	\$0
555550	Training	\$3,809	\$9,740	\$4,500	\$2,100	\$9,280
555551	Educational Incentive	\$0	\$1,310	\$0	\$0	\$0
	Total Operating	\$322,658	\$460,012	\$512,410	\$533,264	\$539,624
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560642	Mach & Equip - Data Proc	\$69,645	\$2,950	\$0	\$0	\$0
560680	Intangibles	\$30,520	\$10,829	\$0	\$10,480	\$0
	Total Capital	\$100,165	\$13,779	\$0	\$10,480	\$0
	TOTAL	\$839,220	\$683,259	\$793,499	\$774,833	\$774,020

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
530342	Other Svcs - Maint / Licenses	\$569	\$1,368	\$810	\$810	\$810
530411	Communication - Phone	\$13,660	\$15,767	\$13,200	\$13,200	\$13,200
545110	R&M Bldgs - City Hall	\$2,424	\$5,221	\$4,000	\$4,000	\$1,000
550510	Office	\$1,585	\$2,355	\$2,700	\$2,700	\$2,700
550520	Operating	\$0	\$0	\$200	\$200	\$200
552000	Fuel	\$0	\$37	\$0	\$0	\$0
555441	Rent / Lease - Copy Machine	\$6,495	\$6,379	\$8,616	\$8,616	\$8,616
	Total Operating	\$24,733	\$31,127	\$29,526	\$29,526	\$26,526
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$24,733	\$31,127	\$29,526	\$29,526	\$26,526

The Human Resources, Risk Management and Facilities Maintenance divisions were redirected to the Information and General Services Department. Marketing and Events was established as a new division in this department.

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
520250	Unemployment	\$0	\$0	\$0	\$0	\$10,000
	Total Payroll	\$0	\$0	\$0	\$0	\$10,000
555450	Insurance	\$0	\$0	\$0	\$0	\$543,300
555451	Insurance - Settlements	\$0	\$0	\$0	\$0	\$52,000
	Total Operating	\$0	\$0	\$0	\$0	\$595,300
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$0	\$0	\$0	\$0	\$605,300

The Human Resources, Risk Management and Facilities Maintenance divisions were redirected to the Information and General Services Department. Marketing and Events was established as a new division in this department.

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
510100	Base Wages/Salaries	\$0	\$0	\$0	\$0	\$92,685
520200	FICA	\$0	\$0	\$0	\$0	\$7,092
520225	Pension DC	\$0	\$0	\$0	\$0	\$5,961
520230	Health Insurance	\$0	\$0	\$0	\$0	\$20,940
520240	Workers' Comp	\$0	\$0	\$0	\$0	\$3,977
	Total Payroll	\$0	\$0	\$0	\$0	\$130,655
530315	Pre/Post Employment	\$0	\$0	\$0	\$0	\$100
530341	Other Svcs - Contract / Admin	\$0	\$0	\$0	\$0	\$14,448
540430	Utilities	\$0	\$0	\$0	\$0	\$37,800
545100	R&M Buildings	\$0	\$0	\$0	\$0	\$30,000
545110	R&M Bldgs - City Hall	\$0	\$0	\$0	\$0	\$37,610
545270	R&M Infra - Grounds	\$0	\$0	\$0	\$0	\$16,304
545310	R&M M&E - Vehicles	\$0	\$0	\$0	\$0	\$450
550522	Operating - Tires / Filters	\$0	\$0	\$0	\$0	\$300
550523	Operating - Janitorial	\$0	\$0	\$0	\$0	\$2,900
550525	Operating - Small Tools	\$0	\$0	\$0	\$0	\$2,300
550527	Operating - Apparel	\$0	\$0	\$0	\$0	\$1,496
552000	Fuel	\$0	\$0	\$0	\$0	\$3,050
	Total Operating	\$0	\$0	\$0	\$0	\$146,758
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$0	\$0	\$0	\$0	\$277,413

The Human Resources, Risk Management and Facilities Maintenance divisions were redirected to the Information and General Services Department. Marketing and Events was established as a new division in this department.

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
510100	Base Wages/Salaries	\$0	\$0	\$0	\$0	\$86,799
510140	Overtime	\$0	\$0	\$0	\$0	\$2,000
520200	FICA	\$0	\$0	\$0	\$0	\$6,797
520230	Health Insurance	\$0	\$0	\$0	\$0	\$17,906
520240	Workers' Comp	\$0	\$0	\$0	\$0	\$171
520225	Pension DC	\$0	\$0	\$0	\$0	\$5,777
	Total Payroll	\$0	\$0	\$0	\$0	\$119,450
530411	Communication - Phone	\$0	\$0	\$0	\$0	\$480
550520	Operating	\$0	\$0	\$0	\$0	\$2,530
550525	Operating - Small Tools	\$0	\$0	\$0	\$0	\$130
555470	Printing / Binding	\$0	\$0	\$0	\$0	\$800
555480	Promotional / Advertising	\$0	\$0	\$0	\$0	\$45,964
555540	Dues/Reg/Pub	\$0	\$0	\$0	\$0	\$148
	Total Operating	\$0	\$0	\$0	\$0	\$50,052
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$0	\$0	\$0	\$0	\$169,502

EXPENDITURES	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
Personal Services	\$795,902	\$681,114	\$983,466	\$803,966	\$735,801
Operating Expenses	\$245,791	\$301,334	\$350,154	\$322,409	\$137,203
Transfers	\$250,000	\$0	\$0	\$0	\$0
Capital Outlay	\$64,743	\$220,050	\$0	\$127,520	\$0
TOTAL EXPENDITURES	\$1,356,436	\$1,202,498	\$1,333,620	\$1,253,895	\$873,004

Administration - 4100

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

Roads - 4110

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

Facility Maintenance - 1930

Facilities Technician	1	1	1	
Building Service Coordinator			1	
Total	1	1	2	0

Fleet Maintenance - 1940

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

TOTAL FULL-TIME PERSONNEL	16	15	15	12
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Facilities Maintenance Department was redirected to the Information and General Services Department.

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
510100	Base Wages/Salaries	\$498,137	\$453,572	\$630,454	\$507,454	\$454,083
510140	Overtime	\$8,437	\$34,075	\$21,232	\$28,632	\$6,650
510900	Reimbursements	\$0	(\$14,772)	\$0	\$0	\$0
520200	FICA	\$38,452	\$36,777	\$49,869	\$41,169	\$35,262
520220	Pension DB	\$104,109	\$70,030	\$61,566	\$61,566	\$40,202
520225	Pension DC	\$7,636	\$10,819	\$31,115	\$18,615	\$19,572
520230	Health Insurance	\$112,644	\$76,424	\$151,916	\$110,916	\$144,751
520240	Workers' Comp	\$26,487	\$14,189	\$37,314	\$35,614	\$35,281
	Total Payroll	\$795,902	\$681,114	\$983,466	\$803,966	\$735,801
530315	Pre/Post Employment	\$1,398	\$5,122	\$2,973	\$1,473	\$2,773
530341	Other Svcs - Contract / Admin	\$29,711	\$106,808	\$10,300	\$10,300	\$0
530342	Other Svcs - Maint / Licenses	\$6,234	\$5,977	\$6,970	\$7,270	\$6,970
530411	Communication - Phone	\$276	\$1,128	\$2,832	\$2,832	\$144
530413	Communication - R&M	\$420	\$0	\$1,600	\$1,600	\$0
540430	Utilities	\$56,681	\$60,732	\$61,620	\$61,620	\$24,120
545100	R&M Buildings	\$34,176	\$9,064	\$37,940	\$22,503	\$6,500
545110	R&M Bldgs - City Hall	\$38,694	\$27,852	\$37,685	\$30,098	\$0
545120	R&M Bldgs - Util / PW Compound	\$730	\$600	\$2,500	\$3,212	\$2,500
545270	R&M Infra - Grounds	\$10,523	\$19,199	\$85,980	\$78,047	\$19,600
545300	R&M Mach & Equip	\$4,528	\$3,750	\$6,800	\$6,800	\$5,300
545310	R&M M&E - Vehicles	\$9,790	\$9,326	\$14,720	\$14,420	\$9,770
550510	Office	\$78	\$316	\$600	\$600	\$300
550520	Operating	\$296	\$3,435	\$900	\$900	\$1,000
550522	Operating - Tires / Filters	\$2,755	\$2,534	\$8,700	\$8,700	\$5,300
550523	Operating - Janitorial	\$3,596	\$2,080	\$3,600	\$7,600	\$1,300
550525	Operating - Small Tools	\$6,694	\$8,150	\$10,200	\$10,200	\$6,600
550527	Operating - Apparel	\$7,240	\$9,888	\$10,716	\$10,716	\$9,958
552000	Fuel	\$28,786	\$22,295	\$34,268	\$34,268	\$26,868
555400	Travel & Per Diem	\$0	\$22	\$100	\$100	\$0
555420	Postage / Freight	\$122	\$120	\$200	\$200	\$200
555442	Rent / Lease - Equipment	\$0	\$886	\$3,200	\$3,200	\$2,100
555470	Printing / Binding	\$67	\$0	\$100	\$100	\$0
555540	Dues/Reg/Pub	\$0	\$0	\$200	\$200	\$200
555550	Training	\$2,996	\$2,050	\$5,450	\$5,450	\$5,700
	Total Operating	\$245,791	\$301,334	\$350,154	\$322,409	\$137,203
591130	To Solid Waste	\$250,000	\$0	\$0	\$0	\$0
	Total Transfers	\$250,000	\$0	\$0	\$0	\$0
560620	Buildings	\$64,743	\$6,687	\$0	\$0	\$0
560622	Buildings - Improvements	\$0	\$0	\$0	\$3,587	\$0
560640	Machinery & Equipment	\$0	\$5,629	\$0	\$123,933	\$0
560641	Mach & Equip - Vehicles	\$0	\$166,968	\$0	\$0	\$0
560650	Construction In Progress	\$0	\$40,766	\$0	\$0	\$0
	Total Capital	\$64,743	\$220,050	\$0	\$127,520	\$0
	TOTAL PUBLIC WORKS	\$1,356,436	\$1,202,498	\$1,333,620	\$1,253,895	\$873,004

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
510100	Base Wages/Salaries	\$79,178	\$72,572	\$59,273	\$66,273	\$35,851
510140	Overtime	\$254	\$220	\$0	\$4,500	\$0
520200	FICA	\$6,018	\$5,409	\$4,537	\$3,737	\$2,745
520220	Pension DB	\$2,977	\$9,771	\$0	\$0	\$6,497
520225	Pension DC	\$2,916	\$4,097	\$4,448	\$4,448	\$1,235
520230	Health Insurance	\$10,537	\$8,001	\$3,764	\$3,764	\$10,267
520240	Workers' Comp	\$862	\$636	\$811	\$1,111	\$533
	Total Payroll	\$102,742	\$100,706	\$72,833	\$83,833	\$57,128
530315	Pre/Post Employment	(\$97)	\$0	\$300	\$300	\$200
530342	Other Svcs - Maint / Licenses	\$2,725	\$2,968	\$3,670	\$3,670	\$3,670
530411	Communication - Phone	\$276	\$428	\$2,208	\$2,208	\$144
530413	Communication - R&M	\$0	\$0	\$200	\$200	\$0
540430	Utilities	\$14,635	\$18,492	\$18,420	\$18,420	\$19,560
545100	R&M Buildings	\$3,038	\$5,201	\$7,940	\$7,228	\$6,500
545310	R&M M&E - Vehicles	\$0	\$212	\$1,000	\$1,000	\$800
550510	Office	\$78	\$316	\$600	\$600	\$300
550520	Operating	\$113	\$1,373	\$200	\$200	\$400
550522	Operating - Tires / Filters	\$0	\$0	\$1,500	\$1,500	\$500
550523	Operating - Janitorial	\$298	\$0	\$300	\$300	\$300
550525	Operating - Small Tools	\$0	\$98	\$100	\$100	\$100
550527	Operating - Apparel	\$274	\$278	\$1,348	\$1,348	\$643
552000	Fuel	\$444	\$1,759	\$1,725	\$2,725	\$1,140
555400	Travel & Per Diem	\$0	\$22	\$100	\$100	\$0
555420	Postage / Freight	\$122	\$120	\$200	\$200	\$200
555470	Printing / Binding	\$67	\$0	\$100	\$100	\$0
555540	Dues/Reg/Pub	\$0	\$0	\$200	\$200	\$200
555550	Training	\$3,229	\$2,050	\$4,200	\$4,200	\$3,300
	Total Operating	\$25,202	\$33,317	\$44,311	\$44,599	\$37,957
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$0	\$0	\$116,000	\$0
	Total Capital	\$0	\$0	\$0	\$116,000	\$0
	TOTAL	\$127,944	\$134,023	\$117,144	\$244,432	\$95,085

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
510100	Base Wages/Salaries	\$267,413	\$211,679	\$349,271	\$254,271	\$314,909
510140	Overtime	\$6,127	\$28,457	\$19,980	\$20,880	\$6,650
520200	FICA	\$20,744	\$18,097	\$28,254	\$22,354	\$24,610
520220	Pension DB	\$66,413	\$25,724	\$29,796	\$29,796	\$13,135
520225	Pension DC	\$2,587	\$2,266	\$18,868	\$6,368	\$16,116
520230	Health Insurance	\$64,591	\$33,598	\$99,308	\$66,308	\$111,794
520240	Workers' Comp	\$21,205	\$9,754	\$29,162	\$27,162	\$31,618
	Total Payroll	\$449,080	\$329,575	\$574,639	\$427,139	\$518,832
530315	Pre/Post Employment	\$1,495	\$5,122	\$2,273	\$773	\$2,273
530341	Other Svcs - Contract / Admin	\$20,695	\$97,845	\$0	\$0	\$0
530411	Communication - Phone	\$0	\$700	\$624	\$624	\$0
530413	Communication - R&M	\$420	\$0	\$1,200	\$1,200	\$0
545270	R&M Infra - Grounds	\$0	\$1,600	\$71,600	\$63,667	\$19,600
545300	R&M Mach & Equip	\$4,460	\$3,428	\$4,800	\$4,800	\$4,800
545310	R&M M&E - Vehicles	\$8,830	\$8,719	\$10,420	\$10,420	\$8,370
550520	Operating	\$8	\$1,906	\$200	\$200	\$400
550522	Operating - Tires / Filters	\$2,557	\$2,346	\$3,000	\$3,000	\$3,000
550523	Operating - Janitorial	\$417	\$0	\$300	\$300	\$500
550525	Operating - Small Tools	\$1,660	\$3,395	\$4,800	\$4,800	\$4,500
550527	Operating - Apparel	\$5,535	\$7,671	\$6,458	\$6,458	\$7,569
552000	Fuel	\$14,132	\$14,989	\$16,863	\$15,863	\$15,312
555442	Rent / Lease - Equipment	\$0	\$886	\$3,000	\$3,000	\$2,000
555550	Training	(\$233)	\$0	\$1,250	\$1,250	\$2,400
	Total Operating	\$59,976	\$148,607	\$126,788	\$116,355	\$70,724
591130	To Solid Waste	\$250,000	\$0	\$0	\$0	\$0
	Total Transfers	\$250,000	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$4,280	\$0	\$7,933	\$0
560641	Mach & Equip - Vehicles	\$0	\$166,968	\$0	\$0	\$0
	Total Capital	\$0	\$171,248	\$0	\$7,933	\$0
	TOTAL	\$759,056	\$649,430	\$701,427	\$551,427	\$589,556

Facilities Maintenance Department was redirected to the Information and General Services Department.

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
510100	Base Wages/Salaries	\$34,322	\$48,224	\$90,634	\$85,634	\$0
510140	Overtime	\$543	\$1,572	\$251	\$2,251	\$0
520200	FICA	\$2,642	\$3,752	\$6,955	\$6,955	\$0
520220	Pension DB	\$98	\$0	\$0	\$0	\$0
520225	Pension DC	\$1,742	\$2,777	\$5,877	\$5,877	\$0
520230	Health Insurance	\$10,400	\$11,522	\$17,446	\$22,446	\$0
520240	Workers' Comp	\$1,274	\$1,343	\$3,545	\$3,545	\$0
	Total Payroll	\$51,021	\$54,418	\$124,708	\$126,708	\$0
530315	Pre/Post Employment	\$0	\$0	\$100	\$100	\$0
530341	Other Svcs - Contract / Admin	\$9,016	\$8,963	\$10,300	\$10,300	\$0
530413	Communication - R&M	\$0	\$0	\$200	\$200	\$0
540430	Utilities	\$37,536	\$37,410	\$38,400	\$38,400	\$0
545100	R&M Buildings	\$31,138	\$3,863	\$30,000	\$15,275	\$0
545110	R&M Bldgs - City Hall	\$38,694	\$27,852	\$37,685	\$30,098	\$0
545270	R&M Infra - Grounds	\$10,523	\$17,599	\$14,380	\$14,380	\$0
545300	R&M Mach & Equip	\$68	\$72	\$500	\$500	\$0
545310	R&M M&E - Vehicles	\$515	\$0	\$2,500	\$2,500	\$0
550520	Operating	\$6	\$126	\$100	\$100	\$0
550522	Operating - Tires / Filters	\$99	\$99	\$2,400	\$2,400	\$0
550523	Operating - Janitorial	\$2,532	\$2,080	\$2,500	\$6,500	\$0
550525	Operating - Small Tools	\$4,354	\$3,737	\$3,300	\$3,300	\$0
550527	Operating - Apparel	\$467	\$532	\$774	\$774	\$0
552000	Fuel	\$2,777	\$1,516	\$3,837	\$3,837	\$0
555442	Rent / Lease - Equipment	\$0	\$0	\$100	\$100	\$0
	Total Operating	\$137,725	\$103,849	\$147,076	\$128,764	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560620	Buildings	\$64,743	\$6,687	\$0	\$0	\$0
560622	Buildings - Improvements	\$0	\$0	\$0	\$3,587	\$0
560650	Construction In Progress	\$0	\$40,766	\$0	\$0	\$0
	Total Capital	\$64,743	\$47,453	\$0	\$3,587	\$0
	TOTAL	\$253,489	\$205,720	\$271,784	\$259,059	\$0

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
510100	Base Wages/Salaries	\$117,224	\$121,097	\$131,276	\$101,276	\$103,323
510140	Overtime	\$1,513	\$3,826	\$1,001	\$1,001	\$0
520200	FICA	\$9,048	\$9,519	\$10,123	\$8,123	\$7,907
520220	Pension DB	\$34,621	\$34,535	\$31,770	\$31,770	\$20,570
520225	Pension DC	\$391	\$1,679	\$1,922	\$1,922	\$2,221
520230	Health Insurance	\$27,116	\$23,303	\$31,398	\$18,398	\$22,690
520240	Workers' Comp	\$3,146	\$2,456	\$3,796	\$3,796	\$3,130
	Total Payroll	\$193,059	\$196,415	\$211,286	\$166,286	\$159,841
530315	Pre/Post Employment	\$0	\$0	\$300	\$300	\$300
530342	Other Svcs - Maint / Licenses	\$3,509	\$3,009	\$3,300	\$3,600	\$3,300
540430	Utilities	\$4,510	\$4,830	\$4,800	\$4,800	\$4,560
545120	R&M Bldgs - Util / PW Compound	\$730	\$600	\$2,500	\$3,212	\$2,500
545300	R&M Mach & Equip	\$0	\$250	\$1,500	\$1,500	\$500
545310	R&M M&E - Vehicles	\$445	\$395	\$800	\$500	\$600
550520	Operating	\$169	\$30	\$400	\$400	\$200
550522	Operating - Tires / Filters	\$99	\$89	\$1,800	\$1,800	\$1,800
550523	Operating - Janitorial	\$349	\$0	\$500	\$500	\$500
550525	Operating - Small Tools	\$680	\$920	\$2,000	\$2,000	\$2,000
550527	Operating - Apparel	\$964	\$1,407	\$2,136	\$2,136	\$1,746
552000	Fuel	\$11,433	\$4,031	\$11,843	\$11,843	\$10,416
555442	Rent / Lease - Equipment	\$0	\$0	\$100	\$100	\$100
	Total Operating	\$22,888	\$15,561	\$31,979	\$32,691	\$28,522
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$1,349	\$0	\$0	\$0
	Total Capital	\$0	\$1,349	\$0	\$0	\$0
	TOTAL	\$215,947	\$213,325	\$243,265	\$198,977	\$188,363

EXPENDITURES	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
Personal Services	\$299,602	\$270,120	\$502,315	\$349,315	\$395,048
Operating Expenses	\$1,067,443	\$1,215,956	\$1,538,748	\$1,406,280	\$1,054,794
Transfers	\$250,000	\$300,000	\$0	\$0	\$0
Capital Outlay	\$0	\$1,837	\$50,000	\$52,817	\$0
TOTAL EXPENDITURES	\$1,617,045	\$1,787,913	\$2,091,063	\$1,808,412	\$1,449,842

Administration & Planning - 1500

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

Planning - 1510

Planner	1	1	2	2
Total	1	1	2	2

Urban Beautification - 1520

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

TOTAL FULL-TIME PERSONNEL	5	4	7	6
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<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
510100	Base Wages/Salaries	\$202,240	\$199,644	\$334,991	\$249,991	\$278,808
510140	Overtime	\$254	\$904	\$3,611	\$5,111	\$6,300
520200	FICA	\$15,182	\$14,700	\$25,911	\$21,411	\$21,824
520220	Pension DB	\$40,409	\$20,989	\$3,911	\$3,911	\$3,921
520225	Pension DC	\$2,812	\$2,297	\$23,818	\$11,818	\$15,234
520230	Health Insurance	\$36,397	\$31,518	\$108,637	\$50,637	\$62,476
520240	Workers' Comp	\$2,308	\$68	\$1,436	\$6,436	\$6,485
	Total Payroll	\$299,602	\$270,120	\$502,315	\$349,315	\$395,048
530314	Consulting	\$8,146	\$30,448	\$55,000	\$55,000	\$56,500
530315	Pre/Post Employment	\$390	\$422	\$250	\$250	\$350
530341	Other Svcs - Contract / Admin	\$0	\$5,305	\$0	(\$81,045)	(\$88,255)
530342	Other Svcs - Maint / Licenses	\$0	\$594	\$432	\$648	\$648
530411	Communication - Phone	\$520	\$580	\$1,536	\$1,536	\$456
540430	Utilities	\$38,351	\$61,049	\$41,892	\$41,892	\$45,252
540434	Streetlights	\$484,793	\$487,762	\$538,511	\$538,511	\$521,627
545270	R&M Infra - Grounds	\$528,527	\$588,045	\$877,975	\$811,986	\$491,246
545300	R&M Mach & Equip	\$0	\$0	\$250	\$500	\$2,000
545310	R&M M&E - Vehicles	\$60	\$106	\$825	\$825	\$350
550510	Office	\$1,132	\$1,051	\$1,700	\$1,700	\$1,300
550520	Operating	\$0	\$162	\$100	\$100	\$100
550522	Operating - Tires / Filters	\$290	\$310	\$400	\$500	\$100
550525	Operating - Small Tools	\$0	\$29,599	\$1,500	\$17,000	\$3,200
550526	Operating - Software	\$500	\$500	\$1,000	\$1,000	\$1,000
550527	Operating - Apparel	\$278	\$460	\$1,504	\$1,504	\$3,154
552000	Fuel	\$1,269	\$4,021	\$3,863	\$3,863	\$4,737
555400	Travel & Per Diem	\$1	\$9	\$100	\$100	\$0
555420	Postage / Freight	\$46	\$643	\$200	\$200	\$200
555470	Printing / Binding	\$109	\$786	\$850	\$850	\$900
555480	Promotional / Advertising	\$2,063	\$2,755	\$6,500	\$5,500	\$2,000
555540	Dues/Reg/Pub	\$896	\$1,330	\$1,910	\$1,910	\$3,604
555550	Training	\$72	\$19	\$2,450	\$1,950	\$2,825
	Total Operating	\$1,067,443	\$1,215,956	\$1,538,748	\$1,406,280	\$1,054,794
591140	To Arbor	\$250,000	\$300,000	\$0	\$0	\$0
	Total Transfers	\$250,000	\$300,000	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$0	\$0	\$23,305	\$0
560641	Mach & Equip - Vehicles	\$0	\$0	\$50,000	\$29,512	\$0
	Total Capital	\$0	\$1,837	\$50,000	\$52,817	\$0
TOTAL COMMUNITY DEVELOPMENT		\$1,617,045	\$1,787,913	\$2,091,063	\$1,808,412	\$1,449,842

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
510100	Base Wages/Salaries	\$130,286	\$61,470	\$55,831	\$55,831	\$58,069
510140	Overtime	\$136	\$0	\$0	\$0	\$0
520200	FICA	\$9,698	\$4,602	\$4,272	\$4,272	\$4,444
520220	Pension DB	\$40,409	\$20,989	\$0	\$0	\$0
520225	Pension DC	\$1,060	\$996	\$4,188	\$4,188	\$4,356
520230	Health Insurance	\$25,274	\$5,900	\$9,815	\$5,815	\$9,714
520240	Workers' Comp	\$395	\$76	\$102	\$102	\$112
	Total Payroll	\$207,258	\$94,033	\$74,208	\$70,208	\$76,695
530314	Consulting	\$8,146	\$30,448	\$55,000	\$55,000	\$56,500
530315	Pre/Post Employment	\$207	\$360	\$100	\$100	\$200
530411	Communication - Phone	\$520	\$400	\$480	\$480	\$360
545310	R&M M&E - Vehicles	\$0	\$0	\$325	\$325	\$50
550510	Office	\$1,119	\$1,017	\$1,600	\$1,600	\$1,000
550520	Operating	\$0	\$126	\$100	\$100	\$100
552000	Fuel	\$201	\$316	\$0	\$0	\$285
555400	Travel & Per Diem	\$0	\$9	\$100	\$100	\$0
555420	Postage / Freight	\$46	\$643	\$200	\$200	\$200
555470	Printing / Binding	\$109	\$786	\$500	\$500	\$500
555480	Promotional / Advertising	\$693	\$2,755	\$1,000	\$1,000	\$1,000
555540	Dues/Reg/Pub	\$418	\$665	\$580	\$580	\$644
555550	Training	\$0	\$19	\$1,500	\$1,500	\$725
	Total Operating	\$11,459	\$37,544	\$61,485	\$61,485	\$61,780
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560643	Mach & Equip - Furn/Office	\$0	\$1,837	\$0	\$0	\$0
	Total Capital	\$0	\$1,837	\$0	\$0	\$0
	TOTAL	\$218,717	\$133,414	\$135,693	\$131,693	\$138,475

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
510100	Base Wages/Salaries	\$33,380	\$51,473	\$111,642	\$57,642	\$68,913
520200	FICA	\$2,538	\$3,929	\$8,543	\$5,543	\$5,275
520225	Pension DC	\$618	\$431	\$8,374	\$1,374	\$3,447
520230	Health Insurance	\$6,521	\$3,203	\$37,963	\$5,963	\$5,913
520240	Workers' Comp	\$59	\$52	\$202	\$202	\$249
	Total Payroll	\$43,116	\$59,088	\$166,724	\$70,724	\$83,797
550510	Office	\$13	\$12	\$100	\$100	\$200
550526	Operating - Software	\$500	\$500	\$1,000	\$1,000	\$1,000
555470	Printing / Binding	\$0	\$0	\$300	\$300	\$400
555480	Promotional / Advertising	\$1,370	\$0	\$4,500	\$4,500	\$1,000
555540	Dues/Reg/Pub	\$0	\$665	\$665	\$665	\$960
555550	Training	\$72	\$0	\$450	\$450	\$1,600
	Total Operating	\$1,955	\$3,327	\$7,015	\$7,015	\$5,160
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$45,071	\$62,415	\$173,739	\$77,739	\$88,957

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
510100	Base Wages/Salaries	\$38,574	\$86,701	\$167,518	\$136,518	\$151,826
510140	Overtime	\$118	\$904	\$3,611	\$5,111	\$6,300
520200	FICA	\$2,946	\$6,169	\$13,096	\$11,596	\$12,105
520220	Pension DB	\$0	\$0	\$3,911	\$3,911	\$3,921
520225	Pension DC	\$1,134	\$870	\$11,256	\$6,256	\$7,431
520230	Health Insurance	\$4,602	\$22,415	\$60,859	\$38,859	\$46,849
520240	Workers' Comp	\$1,854	(\$60)	\$1,132	\$6,132	\$6,124
	Total Payroll	\$49,228	\$116,999	\$261,383	\$208,383	\$234,556
530315	Pre/Post Employment	\$183	\$62	\$150	\$150	\$150
530341	Other Svcs - Contract / Admin	\$0	\$5,305	\$0	(\$81,045)	(\$88,471)
530342	Other Svcs - Maint / Licenses	\$0	\$594	\$432	\$648	\$648
530411	Communication - Phone	\$0	\$180	\$1,056	\$1,056	\$96
540430	Utilities	\$38,351	\$61,049	\$41,892	\$41,892	\$45,252
545270	R&M Infra - Grounds	\$528,527	\$588,045	\$877,975	\$811,986	\$491,246
545300	R&M Mach & Equip	\$0	\$0	\$250	\$500	\$2,000
545310	R&M M&E - Vehicles	\$60	\$106	\$500	\$500	\$300
550510	Office	\$0	\$22	\$0	\$0	\$100
550522	Operating - Tires / Filters	\$290	\$310	\$400	\$500	\$100
550525	Operating - Small Tools	\$0	\$27,449	\$1,500	\$17,000	\$3,200
550527	Operating - Apparel	\$278	\$460	\$1,504	\$1,504	\$3,154
552000	Fuel	\$1,068	\$3,705	\$3,863	\$3,863	\$4,452
555470	Printing / Binding	\$0	\$0	\$50	\$50	\$0
555540	Dues/Reg/Pub	\$478	\$0	\$665	\$665	\$2,000
555550	Training	\$0	\$0	\$500	\$0	\$500
	Total Operating	\$569,236	\$687,323	\$931,737	\$799,269	\$466,227
591140	To Arbor	\$250,000	\$300,000	\$0	\$0	\$0
	Total Transfers	\$250,000	\$300,000	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$0	\$0	\$23,305	\$0
560641	Mach & Equip - Vehicles	\$0	\$0	\$50,000	\$29,512	\$0
	Total Capital	\$0	\$0	\$50,000	\$52,817	\$0
	TOTAL	\$868,464	\$1,104,322	\$1,243,120	\$1,060,469	\$700,783

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
540434	Streetlights	\$484,793	\$487,762	\$538,511	\$538,511	\$521,627
	Total Operating	\$484,793	\$487,762	\$538,511	\$538,511	\$521,627
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$484,793	\$487,762	\$538,511	\$538,511	\$521,627

EXPENDITURES	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
Personal Services	\$5,904,184	\$5,682,049	\$6,270,927	\$5,700,147	\$6,272,595
Operating Expenses	\$575,967	\$561,108	\$623,808	\$602,962	\$546,201
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$88,867	\$361,571	\$32,175	\$61,921	\$0
TOTAL EXPENDITURES	\$6,569,018	\$6,604,728	\$6,926,910	\$6,365,030	\$6,818,796

Office of the Chief - 2100

Sworn:

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

Civilian:

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

Total	70	61	61	61
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Support Services - 2140 (Dispatch)

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

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

Records Clerk	2.00			
Total	2.00	0.00	0.00	0.00

Support Services - Part-Time - 2140 (Dispatch)

Communications Operator	1.07	0.50	0.50	1.68
Total	1.07	0.50	0.50	1.68

TOTAL PART-TIME PERSONNEL	3.07	0.50	0.50	1.68
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<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
510100	Base Wages/Salaries	\$3,285,171	\$3,377,395	\$3,720,656	\$3,396,876	\$3,733,143
510140	Overtime	\$270,952	\$236,042	\$143,845	\$211,845	\$140,257
510900	Reimbursements	(\$55,967)	(\$58,027)	\$0	\$0	\$0
520200	FICA	\$264,814	\$269,566	\$291,778	\$275,778	\$293,039
520220	Pension DB	\$1,412,147	\$1,256,262	\$1,150,802	\$1,150,802	\$1,161,244
520225	Pension DC	\$12,150	\$16,311	\$17,435	\$17,435	\$25,234
520230	Health Insurance	\$622,344	\$515,830	\$832,596	\$530,596	\$783,668
520240	Workers' Comp	\$92,573	\$68,670	\$113,815	\$116,815	\$136,010
	Total Payroll	\$5,904,184	\$5,682,049	\$6,270,927	\$5,700,147	\$6,272,595
530315	Pre/Post Employment	\$6,527	\$6,692	\$8,450	\$8,450	\$4,990
530340	Other Svcs	\$4,480	\$3,020	\$5,200	\$5,200	\$4,200
530341	Other Svcs - Contract / Admin	\$7,200	\$7,200	\$7,616	\$7,616	\$7,620
530342	Other Svcs - Maint / Licenses	\$25,943	\$27,868	\$26,099	\$26,099	\$25,660
530411	Communication - Phone	\$46,938	\$49,378	\$53,683	\$53,250	\$56,800
530413	Communication - R&M	\$4,897	\$3,144	\$4,850	\$4,850	\$3,000
540430	Utilities	\$41,317	\$48,012	\$48,780	\$48,780	\$42,000
545100	R&M Buildings	\$35,116	\$18,597	\$49,100	\$41,214	\$19,220
545300	R&M Mach & Equip	\$37,228	\$22,711	\$28,280	\$25,780	\$27,960
545310	R&M M&E - Vehicles	\$65,950	\$54,109	\$63,150	\$61,650	\$45,000
550510	Office	\$6,192	\$13,813	\$5,000	\$6,500	\$5,250
550520	Operating	\$33,225	\$26,514	\$35,405	\$34,580	\$33,765
550522	Operating - Tires / Filters	\$19,973	\$12,606	\$18,450	\$18,450	\$14,000
550523	Operating - Janitorial	\$2,308	\$2,380	\$3,500	\$3,500	\$3,500
550525	Operating - Small Tools	\$35,545	\$35,833	\$39,680	\$44,150	\$29,025
550526	Operating - Software	\$750	\$903	\$4,500	\$1,600	\$5,650
550527	Operating - Apparel	\$28,393	\$45,312	\$33,030	\$39,063	\$35,710
552000	Fuel	\$119,493	\$112,617	\$111,780	\$95,510	\$96,036
555400	Travel & Per Diem	\$2,524	\$339	\$5,645	\$5,000	\$3,000
555420	Postage / Freight	\$2,491	\$3,248	\$3,000	\$4,200	\$3,500
555441	Rent / Lease - Copy Machine	\$6,042	\$6,735	\$7,140	\$7,140	\$7,140
555442	Rent / Lease - Equipment	\$633	\$7,125	\$800	\$7,880	\$8,000
555470	Printing / Binding	\$4,042	\$2,121	\$4,700	\$4,700	\$3,300
555480	Promotional / Advertising	\$2,797	\$4,838	\$5,450	\$5,450	\$4,640
555481	Promo - Employee Relations	\$811	\$2,732	\$2,640	\$2,640	\$4,480
555482	Promo - Programs	\$1,466	\$1,963	\$1,800	\$50	\$5,350
555540	Dues/Reg/Pub	\$4,889	\$4,571	\$4,555	\$4,555	\$4,105
555550	Training	\$27,203	\$36,727	\$35,525	\$34,325	\$35,800
555551	Educational Incentive	\$1,594	\$0	\$6,000	\$780	\$7,500
	Total Operating	\$575,967	\$561,108	\$623,808	\$602,962	\$546,201
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560622	Buildings - Improvements	\$0	\$17,499	\$0	\$35,328	\$0
560640	Machinery & Equipment	\$58,477	\$21,505	\$7,175	\$26,593	\$0
560641	Mach & Equip - Vehicles	\$0	\$305,655	\$0	\$0	\$0
560642	Mach & Equip - Data Proc	\$30,390	\$14,893	\$0	\$0	\$0
560643	Mach & Equip - Furn/Office	\$0	\$2,019	\$0	\$0	\$0
	Total Capital	\$88,867	\$361,571	\$32,175	\$61,921	\$0
	TOTAL POLICE	\$6,569,018	\$6,604,728	\$6,926,910	\$6,365,030	\$6,818,796

Special Operations Department was redirected to the Office of the Chief Department.

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
510100	Base Wages/Salaries	\$3,009,897	\$3,047,010	\$3,398,357	\$3,128,577	\$3,387,233
510140	Overtime	\$223,620	\$202,388	\$125,125	\$165,125	\$125,126
510900	Reimbursements	(\$55,967)	(\$58,027)	\$0	\$0	\$0
520200	FICA	\$240,364	\$241,993	\$265,682	\$249,682	\$265,410
520220	Pension DB	\$1,358,581	\$1,213,253	\$1,122,702	\$1,100,702	\$1,132,584
520225	Pension DC	\$5,518	\$8,415	\$2,109	\$9,109	\$10,564
520230	Health Insurance	\$547,917	\$450,165	\$722,850	\$473,850	\$676,640
520240	Workers' Comp	\$91,909	\$67,691	\$113,196	\$116,196	\$135,319
	Total Payroll	\$5,421,839	\$5,172,888	\$5,750,021	\$5,243,241	\$5,732,876
530315	Pre/Post Employment	\$6,527	\$6,692	\$8,450	\$8,450	\$4,990
530341	Other Svcs - Contract / Admin	\$7,200	\$7,200	\$7,616	\$7,616	\$7,620
530342	Other Svcs - Maint / Licenses	\$5,315	\$6,996	\$5,160	\$5,160	\$5,350
530411	Communication - Phone	\$17,087	\$15,613	\$13,730	\$13,730	\$16,480
540430	Utilities	\$41,317	\$48,012	\$48,780	\$48,780	\$42,000
545100	R&M Buildings	\$35,116	\$18,597	\$49,100	\$41,214	\$19,220
545300	R&M Mach & Equip	\$35,477	\$21,082	\$25,280	\$22,780	\$23,630
545310	R&M M&E - Vehicles	\$62,441	\$53,867	\$59,000	\$59,000	\$45,000
550510	Office	\$5,158	\$12,690	\$4,000	\$5,500	\$4,250
550520	Operating	\$1,311	\$1,856	\$2,250	\$3,925	\$6,050
550522	Operating - Tires / Filters	\$19,973	\$12,606	\$17,200	\$17,200	\$14,000
550523	Operating - Janitorial	\$2,308	\$2,380	\$3,500	\$3,500	\$3,500
550525	Operating - Small Tools	\$3,436	\$1,685	\$16,900	\$16,975	\$2,000
550526	Operating - Software	\$0	\$298	\$1,200	\$1,200	\$1,700
550527	Operating - Apparel	\$20,232	\$26,776	\$22,150	\$24,650	\$7,150
552000	Fuel	\$119,493	\$112,617	\$111,780	\$95,510	\$96,036
555400	Travel & Per Diem	\$0	\$0	\$645	\$0	\$0
555420	Postage / Freight	\$761	\$1,107	\$1,000	\$500	\$1,000
555470	Printing / Binding	\$1,678	\$1,097	\$1,600	\$1,600	\$1,000
555481	Promo - Employee Relations	\$811	\$2,552	\$2,640	\$2,640	\$3,980
555540	Dues/Reg/Pub	\$4,889	\$4,571	\$4,555	\$4,555	\$4,105
555551	Educational Incentive	\$1,594	\$0	\$6,000	\$780	\$7,500
	Total Operating	\$392,124	\$358,294	\$416,321	\$389,050	\$316,561
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560622	Buildings - Improvements	\$0	\$17,499	\$0	\$35,328	\$0
560640	Machinery & Equipment	\$44,100	\$19,500	\$0	\$19,418	\$0
560641	Mach & Equip - Vehicles	\$0	\$305,655	\$0	\$0	\$0
560643	Mach & Equip - Furn/Office	\$0	\$2,019	\$0	\$0	\$0
560650	Construction In Progress	\$0	\$0	\$25,000	\$0	\$0
	Total Capital	\$44,100	\$359,566	\$25,000	\$54,746	\$0
	TOTAL	\$5,858,063	\$5,890,748	\$6,191,342	\$5,687,037	\$6,049,437

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 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	\$5,748	\$6,061	\$6,200	\$6,200	\$5,900
530411	Communication - Phone	\$2,081	\$1,627	\$2,400	\$2,400	\$2,400
545300	R&M Mach & Equip	\$0	\$0	\$0	\$0	\$1,700
550520	Operating	\$4,720	\$3,340	\$5,150	\$5,150	\$4,840
550525	Operating - Small Tools	\$1,512	\$1,909	\$5,725	\$5,725	\$4,575
550527	Operating - Apparel	\$43	\$0	\$500	\$500	\$2,400
555442	Rent / Lease - Equipment	\$633	\$7,125	\$800	\$7,880	\$8,000
	Total Operating	\$15,937	\$21,262	\$21,975	\$29,055	\$31,015
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$1,455	\$0	\$1,600	\$1,600	\$0
	Total Capital	\$1,455	\$0	\$1,600	\$1,600	\$0
	TOTAL	\$17,392	\$21,262	\$23,575	\$30,655	\$31,015

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
550520	Operating	\$2,690	\$3,137	\$3,575	\$3,575	\$2,875
550525	Operating - Small Tools	\$514	\$526	\$0	\$0	\$0
555470	Printing / Binding	\$1,564	\$487	\$1,700	\$1,700	\$1,500
555480	Promotional / Advertising	\$2,797	\$4,838	\$4,850	\$4,850	\$3,940
555481	Promo - Employee Relations	\$0	\$180	\$0	\$0	\$0
555482	Promo - Programs	\$1,466	\$1,963	\$1,800	\$50	\$5,350
	Total Operating	\$9,031	\$11,131	\$11,925	\$10,175	\$13,665
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$9,031	\$11,131	\$11,925	\$10,175	\$13,665

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
530342	Other Svcs - Maint / Licenses	\$12,773	\$12,737	\$12,744	\$12,744	\$12,760
530411	Communication - Phone	\$0	\$1,290	\$2,480	\$2,480	\$2,400
545300	R&M Mach & Equip	\$839	\$0	\$0	\$0	\$1,600
550510	Office	\$0	\$113	\$0	\$0	\$0
550520	Operating	\$22,672	\$17,431	\$19,930	\$19,930	\$18,000
550525	Operating - Small Tools	\$27,029	\$24,033	\$9,655	\$14,050	\$18,730
550526	Operating - Software	\$0	\$125	\$400	\$400	\$350
550527	Operating - Apparel	\$7,298	\$17,850	\$9,500	\$13,033	\$24,950
555400	Travel & Per Diem	\$1,712	\$339	\$5,000	\$5,000	\$3,000
555470	Printing / Binding	\$40	\$110	\$300	\$300	\$300
555550	Training	\$22,913	\$33,071	\$25,080	\$25,080	\$29,540
	Total Operating	\$95,276	\$107,099	\$85,089	\$93,017	\$111,630
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$10,727	\$0	\$5,575	\$5,575	\$0
	Total Capital	\$10,727	\$0	\$5,575	\$5,575	\$0
	TOTAL	\$106,003	\$107,099	\$90,664	\$98,592	\$111,630

Special Operations Department was redirected to the Office of the Chief Department.

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
530411	Communication - Phone	\$0	\$0	\$433	\$0	\$0
545300	R&M Mach & Equip	\$462	\$925	\$2,000	\$2,000	\$0
545310	R&M M&E - Vehicles	\$3,509	\$242	\$4,150	\$2,650	\$0
550520	Operating	\$1,832	\$750	\$2,000	\$2,000	\$0
550522	Operating - Tires / Filters	\$0	\$0	\$1,250	\$1,250	\$0
550525	Operating - Small Tools	\$0	\$4,434	\$1,300	\$1,300	\$0
	Total Operating	\$5,803	\$6,351	\$11,133	\$9,200	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$5,803	\$6,351	\$11,133	\$9,200	\$0

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
510100	Base Wages/Salaries	\$275,274	\$330,385	\$322,299	\$268,299	\$345,910
510140	Overtime	\$47,332	\$33,654	\$18,720	\$46,720	\$15,131
520200	FICA	\$24,450	\$27,573	\$26,096	\$26,096	\$27,629
520220	Pension DB	\$53,566	\$43,009	\$28,100	\$50,100	\$28,660
520225	Pension DC	\$6,632	\$7,896	\$15,326	\$8,326	\$14,670
520230	Health Insurance	\$74,421	\$65,665	\$109,746	\$56,746	\$107,028
520240	Workers' Comp	\$663	\$979	\$619	\$619	\$691
	Total Payroll	\$482,338	\$509,161	\$520,906	\$456,906	\$539,719
530342	Other Svcs - Maint / Licenses	\$2,107	\$2,074	\$1,995	\$1,995	\$1,650
530411	Communication - Phone	\$27,730	\$30,648	\$34,640	\$34,640	\$35,520
530413	Communication - R&M	\$4,897	\$3,144	\$4,850	\$4,850	\$3,000
550510	Office	\$1,034	\$1,010	\$1,000	\$1,000	\$1,000
550520	Operating	\$0	\$0	\$2,500	\$0	\$2,000
550525	Operating - Small Tools	\$3,054	\$3,246	\$4,200	\$4,200	\$3,520
550526	Operating - Software	\$750	\$480	\$2,900	\$0	\$3,600
550527	Operating - Apparel	\$646	\$417	\$600	\$600	\$760
555441	Rent / Lease - Copy Machine	\$6,042	\$6,735	\$7,140	\$7,140	\$7,140
555550	Training	\$3,500	\$3,531	\$5,460	\$5,460	\$5,460
	Total Operating	\$50,572	\$51,285	\$65,285	\$59,885	\$64,150
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$2,195	\$2,005	\$0	\$0	\$0
560642	Mach & Equip - Data Proc	\$30,390	\$0	\$0	\$0	\$0
	Total Capital	\$32,585	\$2,005	\$0	\$0	\$0
	TOTAL	\$565,495	\$562,451	\$586,191	\$516,791	\$603,869

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
	Total Payroll	\$7	\$0	\$0	\$0	\$0
530340	Other Svcs	\$3,280	\$1,820	\$4,000	\$4,000	\$3,000
545300	R&M Mach & Equip	\$450	\$704	\$1,000	\$1,000	\$1,030
550525	Operating - Small Tools	\$0	\$0	\$1,900	\$1,900	\$200
550527	Operating - Apparel	\$174	\$269	\$280	\$280	\$450
555420	Postage / Freight	\$1,730	\$2,141	\$2,000	\$3,700	\$2,500
555470	Printing / Binding	\$760	\$427	\$1,100	\$1,100	\$500
555480	Promotional / Advertising	\$0	\$0	\$600	\$600	\$700
555550	Training	\$790	\$125	\$1,200	\$0	\$800
	Total Operating	\$7,224	\$5,686	\$12,080	\$12,580	\$9,180
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$7,231	\$5,686	\$12,080	\$12,580	\$9,180

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 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
Personal Services	\$72,108	\$241,419	\$278,694	\$278,694	\$278,694
Operating Expenses	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$72,108	\$241,419	\$278,694	\$278,694	\$278,694

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
520220	Current & Past Service Pension Liability	\$72,108	\$241,419	\$278,694	\$278,694	\$278,694
	Total Payroll	\$72,108	\$241,419	\$278,694	\$278,694	\$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	\$72,108	\$241,419	\$278,694	\$278,694	\$278,694

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
520220	Current & Past Service Pension Liability	\$72,108	\$241,419	\$278,694	\$278,694	\$278,694
	Total Payroll	\$72,108	\$241,419	\$278,694	\$278,694	\$278,694
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$72,108	\$241,419	\$278,694	\$278,694	\$278,694

EXPENDITURES	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
Personal Services	\$1,033,369	\$1,016,046	\$1,100,625	\$1,042,325	\$1,027,819
Operating Expenses	\$858,038	\$849,674	\$994,608	\$924,481	\$1,018,945
Transfers	\$1,565,000	\$1,900,000	\$0	\$0	\$0
Capital Outlay	\$291,370	\$365,897	\$291,900	\$379,784	\$12,000
TOTAL EXPENDITURES	\$3,747,777	\$4,131,617	\$2,387,133	\$2,346,590	\$2,058,764

Administration - 7200

Director	1	1	1		1
Assistant Director					1
Administrative Assistant	1				
Total	2	1	1		2

Athletics - 7210

Program Coordinator	1				
Total	1	0	0		0

Parks and Grounds - 7230

Recreation Manager	1	1			
Parks Manager	1	1	1		1
Park Ranger					1
Maintenance Worker	4	5	5		5
Total	6	7	6		7

Programs / Specials - 7240

Program Coordinator (Events)	1	1	1		
Recreation Manager					1
Total	1	1	2		0

Seniors - 7250

Senior Center Manager	1	1	1		1
Aquatics Specialist	1	1	1		1
Total	2	2	2		2

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

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

Parks and Grounds - Part Time - 7230

Park Ranger		5.41	5.41		5.41
Maintenance Worker	1.46	2.19	2.19		2.92
Total	1.46	7.6	7.6		8.33

Programs / Specials - Part Time - 7240

Guest Services Rep		0.73			
Total	0.00	0.73	0.00		0.00

Seniors - Part Time - 7250

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

TOTAL PART-TIME PERSONNEL	8.84	9.79	9.79		10.52
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<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
510100	Base Wages/Salaries	\$680,194	\$685,163	\$735,383	\$688,383	\$707,832
510140	Overtime	\$14,521	\$20,720	\$26,061	\$41,261	\$11,831
520200	FICA	\$51,095	\$52,025	\$57,505	\$55,005	\$55,075
520220	Pension DB	\$106,115	\$115,664	\$110,596	\$110,596	\$71,563
520225	Pension DC	\$11,280	\$8,868	\$10,157	\$9,157	\$17,729
520230	Health Insurance	\$152,590	\$121,272	\$140,034	\$118,034	\$138,810
520240	Workers' Comp	\$17,574	\$12,334	\$20,889	\$19,889	\$24,979
	Total Payroll	\$1,033,369	\$1,016,046	\$1,100,625	\$1,042,325	\$1,027,819
530315	Pre/Post Employment	\$1,757	\$1,520	\$1,793	\$2,023	\$1,645
530341	Other Svcs - Contract / Admin	\$29,632	\$139,785	\$142,641	\$146,898	\$165,231
530342	Other Svcs - Maint / Licenses	\$1,200	\$5,586	\$7,331	\$7,331	\$7,670
530343	Other Svcs - Banking	\$0	\$0	\$4,500	\$4,500	\$4,500
530411	Communication - Phone	\$4,406	\$3,674	\$4,380	\$4,380	\$2,893
540430	Utilities	\$130,088	\$135,866	\$143,400	\$121,400	\$143,520
545100	R&M Buildings	\$57,281	\$20,602	\$42,210	\$37,839	\$51,850
545270	R&M Infra - Grounds	\$394,445	\$281,681	\$399,000	\$375,222	\$405,280
545300	R&M Mach & Equip	\$24,504	\$41,815	\$28,500	\$28,500	\$32,000
545310	R&M M&E - Vehicles	\$5,634	\$3,822	\$6,000	\$4,200	\$5,200
550510	Office	\$3,078	\$2,297	\$3,105	\$3,105	\$3,745
550520	Operating	\$6,453	\$9,245	\$16,615	\$13,415	\$21,140
550522	Operating - Tires / Filters	\$2,730	\$2,102	\$1,500	\$1,500	\$1,500
550523	Operating - Janitorial	\$14,760	\$13,790	\$17,751	\$16,600	\$24,808
550524	Operating - Chemicals	\$2,955	\$4,126	\$3,500	\$4,600	\$6,000
550525	Operating - Small Tools	\$23,731	\$17,609	\$38,154	\$33,677	\$17,945
550527	Operating - Apparel	\$3,621	\$3,941	\$4,735	\$5,186	\$7,535
552000	Fuel	\$15,549	\$15,723	\$14,048	\$14,048	\$17,268
555400	Travel & Per Diem	\$38	\$0	\$150	\$0	\$0
555420	Postage / Freight	\$79	\$34	\$75	\$75	\$100
555442	Rent / Lease - Equipment	\$8,157	\$9,025	\$4,000	\$4,000	\$4,000
555470	Printing / Binding	\$2,636	\$2,082	\$1,725	\$1,550	\$1,725
555480	Promotional / Advertising	\$63,318	\$77,972	\$21,410	\$76,575	\$310
555482	Promo - Programs	\$59,111	\$55,028	\$84,000	\$14,607	\$88,000
555540	Dues/Reg/Pub	\$2,119	\$1,605	\$2,170	\$1,945	\$2,255
555550	Training	\$756	\$737	\$1,915	\$1,305	\$2,825
	Total Operating	\$858,038	\$849,674	\$994,608	\$924,481	\$1,018,945
591303	To Public Facilities CP Fund	\$1,565,000	\$1,900,000	\$0	\$0	\$0
	Total Transfers	\$1,565,000	\$1,900,000	\$0	\$0	\$0
560620	Buildings	\$12,630	\$4,638	\$0	\$0	\$0
560630	Infrastructure	\$0	\$0	\$36,300	\$8,871	\$0
560631	Improvements	\$0	\$18,323	\$0	\$1,678	\$0
560640	Machinery & Equipment	\$33,684	\$171,816	\$61,000	\$116,935	\$12,000
560641	Mach & Equip - Vehicles	\$8,712	\$0	\$0	\$0	\$0
560642	Mach & Equip - Data Proc	\$4,506	\$0	\$0	\$0	\$0
560643	Mach & Equip - Furn/Office	\$616	\$14,207	\$0	\$0	\$0
560650	Construction In Progress	\$231,222	\$156,913	\$194,600	\$252,300	\$0
	Total Capital	\$291,370	\$365,897	\$291,900	\$379,784	\$12,000
	TOTAL PARKS & RECREATION	\$3,747,777	\$4,131,617	\$2,387,133	\$2,346,590	\$2,058,764

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
510100	Base Wages/Salaries	\$137,347	\$130,771	\$138,074	\$146,074	\$161,684
510140	Overtime	\$866	\$443	\$0	\$500	\$0
520200	FICA	\$9,637	\$9,094	\$10,565	\$9,065	\$12,374
520220	Pension DB	\$36,129	\$36,142	\$39,104	\$39,104	\$17,929
520225	Pension DC	\$3,058	\$2,352	\$1,601	\$1,601	\$8,113
520230	Health Insurance	\$37,124	\$26,306	\$25,162	\$24,162	\$17,767
520240	Workers' Comp	\$235	\$157	\$251	\$251	\$309
	Total Payroll	\$224,396	\$205,265	\$214,757	\$220,757	\$218,176
530343	Other Svcs - Banking	\$0	\$0	\$4,500	\$4,500	\$4,500
530411	Communication - Phone	\$1,247	\$1,167	\$1,200	\$1,200	\$720
545100	R&M Buildings	\$295	\$240	\$320	\$320	\$320
550510	Office	\$1,561	\$610	\$990	\$990	\$990
550525	Operating - Small Tools	\$675	\$673	\$0	\$673	\$0
555400	Travel & Per Diem	\$38	\$0	\$150	\$0	\$0
555420	Postage / Freight	\$74	\$34	\$75	\$75	\$100
555442	Rent / Lease - Equipment	\$2,031	\$0	\$0	\$0	\$0
555470	Printing / Binding	\$970	\$408	\$225	\$50	\$225
555540	Dues/Reg/Pub	\$400	\$400	\$400	\$175	\$700
555550	Training	\$305	\$335	\$610	\$0	\$300
	Total Operating	\$7,596	\$3,962	\$8,470	\$7,983	\$7,855
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560643	Mach & Equip - Furn/Office	\$616	\$1,650	\$0	\$0	\$0
	Total Capital	\$616	\$1,650	\$0	\$0	\$0
	TOTAL	\$232,608	\$210,877	\$223,227	\$228,740	\$226,031

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

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
510100	Base Wages/Salaries	\$1,665	\$0	\$0	\$0	\$0
510140	Overtime	\$0	\$0	\$0	\$0	\$0
520200	FICA	\$127	\$0	\$0	\$0	\$0
520220	Pension DB	\$0	\$0	\$0	\$0	\$0
520230	Health Insurance	\$0	\$0	\$0	\$0	\$0
520240	Workers' Comp	\$55	\$0	\$0	\$0	\$0
	Total Payroll	\$1,847	\$0	\$0	\$0	\$0
530315	Pre/Post Employment	\$220	\$411	\$371	\$601	\$371
530411	Communication - Phone	\$694	\$262	\$300	\$300	\$300
550525	Operating - Small Tools	\$0	\$0	\$400	\$400	\$400
550527	Operating - Apparel	\$430	\$500	\$635	\$1,535	\$1,835
555482	Promo - Programs	\$5,870	\$0	\$0	\$0	\$0
	Total Operating	\$7,214	\$1,173	\$1,706	\$2,836	\$2,906
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$9,061	\$1,173	\$1,706	\$2,836	\$2,906

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
550525	Operating - Small Tools	\$5,519	\$5,503	\$5,800	\$6,323	\$5,800
555420	Postage / Freight	\$5	\$0	\$0	\$0	\$0
555470	Printing / Binding	\$386	\$0	\$0	\$0	\$0
555482	Promo - Programs	\$16,155	\$16,170	\$0	\$0	\$0
	Total Operating	\$22,065	\$21,673	\$5,800	\$6,323	\$5,800
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$3,176	\$0	\$0	\$0	\$0
	Total Capital	\$3,176	\$0	\$0	\$0	\$0
	TOTAL	\$25,241	\$21,673	\$5,800	\$6,323	\$5,800

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

Account Number	Description of Expenditure	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
510100	Base Wages/Salaries	\$318,722	\$310,098	\$369,877	\$335,877	\$405,994
510140	Overtime	\$8,252	\$13,701	\$10,891	\$25,591	\$8,700
520200	FICA	\$24,746	\$24,629	\$29,138	\$29,138	\$31,733
520220	Pension DB	\$40,664	\$49,159	\$42,228	\$42,228	\$41,816
520225	Pension DC	\$4,095	\$2,055	\$3,977	\$3,977	\$6,991
520230	Health Insurance	\$56,219	\$46,043	\$59,050	\$49,050	\$93,537
520240	Workers' Comp	\$11,136	\$7,324	\$13,938	\$13,938	\$18,333
	Total Payroll	\$463,834	\$453,009	\$529,099	\$499,799	\$607,104
530315	Pre/Post Employment	\$495	\$151	\$371	\$371	\$371
530341	Other Svcs - Contract / Admin	\$0	\$130,438	\$140,131	\$144,388	\$160,904
530342	Other Svcs - Maint / Licenses	\$1,200	\$4,866	\$6,041	\$6,041	\$6,380
530411	Communication - Phone	\$905	\$805	\$960	\$960	\$433
540430	Utilities	\$68,830	\$62,376	\$71,400	\$59,400	\$72,000
545100	R&M Buildings	\$43,519	\$8,184	\$21,200	\$12,329	\$24,230
545270	R&M Infra - Grounds	\$393,531	\$280,764	\$396,000	\$373,222	\$402,280
545300	R&M Mach & Equip	\$16,806	\$23,600	\$22,000	\$22,000	\$24,000
545310	R&M M&E - Vehicles	\$5,634	\$3,822	\$6,000	\$4,200	\$5,200
550520	Operating	\$5,518	\$8,495	\$7,415	\$8,115	\$12,440
550522	Operating - Tires / Filters	\$2,730	\$2,102	\$1,500	\$1,500	\$1,500
550523	Operating - Janitorial	\$10,337	\$9,874	\$11,585	\$11,134	\$20,058
550524	Operating - Chemicals	\$1,513	\$1,525	\$2,000	\$1,500	\$2,000
550525	Operating - Small Tools	\$13,016	\$8,310	\$27,754	\$22,081	\$7,045
550527	Operating - Apparel	\$2,525	\$2,477	\$2,600	\$3,051	\$4,200
552000	Fuel	\$15,549	\$15,723	\$14,048	\$14,048	\$17,268
555442	Rent / Lease - Equipment	\$6,126	\$9,025	\$4,000	\$4,000	\$4,000
555480	Promotional / Advertising	\$8,854	\$0	\$0	\$0	\$0
555540	Dues/Reg/Pub	\$670	\$585	\$785	\$785	\$785
555550	Training	\$110	\$202	\$600	\$600	\$2,350
	Total Operating	\$597,868	\$573,331	\$736,390	\$689,725	\$767,444
591303	To Public Facilities CP Fund	\$1,565,000	\$1,900,000	\$0	\$0	\$0
	Total Transfers	\$1,565,000	\$1,900,000	\$0	\$0	\$0
560620	Buildings	\$12,630	\$0	\$0	\$0	\$0
560630	Infrastructure	\$0	\$0	\$36,300	\$8,871	\$0
560631	Improvements	\$0	\$18,323	\$0	\$1,678	\$0
560640	Machinery & Equipment	\$30,508	\$72,232	\$61,000	\$91,985	\$12,000
560641	Mach & Equip - Vehicles	\$8,712	\$0	\$0	\$0	\$0
560642	Mach & Equip - Data Proc	\$4,506	\$0	\$0	\$0	\$0
560643	Mach & Equip - Furn/Office	\$0	\$12,557	\$0	\$0	\$0
560650	Construction In Progress	\$231,222	\$144,700	\$166,000	\$235,300	\$0
	Total Capital	\$287,578	\$247,812	\$263,300	\$337,834	\$12,000
	TOTAL	\$2,914,280	\$3,174,152	\$1,528,789	\$1,527,358	\$1,386,548

Machinery & Equipment:
Infield Groomer \$12,000
\$12,000

The Program division was redirected to a new Marketing and Events division in Information and General Services Department.

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
510100	Base Wages/Salaries	\$134,834	\$119,967	\$92,619	\$87,619	\$0
510140	Overtime	\$3,686	\$5,652	\$4,169	\$4,169	\$0
520200	FICA	\$10,130	\$9,100	\$7,406	\$7,406	\$0
520220	Pension DB	\$18,177	\$18,855	\$17,679	\$17,679	\$0
520225	Pension DC	\$1,826	\$2,121	\$2,201	\$1,201	\$0
520230	Health Insurance	\$30,462	\$25,249	\$28,390	\$20,390	\$0
520240	Workers' Comp	\$3,079	\$2,017	\$1,722	\$722	\$0
	Total Payroll	\$202,194	\$182,961	\$154,186	\$139,186	\$0
530315	Pre/Post Employment	\$620	\$897	\$804	\$804	\$841
530342	Other Svcs - Maint / Licenses	\$0	\$720	\$1,290	\$1,290	\$1,290
530411	Communication - Phone	\$1,040	\$960	\$1,440	\$1,440	\$960
540430	Utilities	\$9,816	\$9,538	\$10,200	\$10,200	\$10,320
545100	R&M Buildings	\$1,139	\$0	\$3,400	\$3,400	\$5,100
545270	R&M Infra - Grounds	\$0	\$0	\$1,500	\$1,500	\$1,500
545300	R&M Mach & Equip	\$859	\$360	\$3,000	\$3,000	\$3,000
550510	Office	\$303	\$405	\$595	\$595	\$595
550520	Operating	\$355	\$350	\$700	\$1,700	\$0
550523	Operating - Janitorial	\$999	\$528	\$1,416	\$1,416	\$1,250
550525	Operating - Small Tools	\$501	\$280	\$925	\$925	\$800
555470	Printing / Binding	\$701	\$1,246	\$950	\$950	\$950
555480	Promotional / Advertising	\$2,248	\$9,780	\$11,410	\$11,410	\$310
555482	Promo - Programs	\$37,086	\$38,858	\$84,000	\$14,607	\$88,000
555540	Dues/Reg/Pub	\$430	\$270	\$535	\$535	\$285
555550	Training	\$160	\$170	\$440	\$440	\$100
	Total Operating	\$56,257	\$64,362	\$122,605	\$54,212	\$115,301
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$258,451	\$247,323	\$276,791	\$193,398	\$115,301

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
510100	Base Wages/Salaries	\$87,626	\$124,327	\$134,813	\$118,813	\$140,154
510140	Overtime	\$1,717	\$924	\$1,001	\$1,001	\$3,131
520200	FICA	\$6,455	\$9,202	\$10,396	\$9,396	\$10,968
520230	Health Insurance	\$28,785	\$23,674	\$27,432	\$24,432	\$27,506
520240	Workers' Comp	\$3,069	\$2,836	\$4,978	\$4,978	\$6,337
520220	Pension DB	\$11,145	\$11,508	\$11,585	\$11,585	\$11,818
520225	Pension DC	\$2,301	\$2,340	\$2,378	\$2,378	\$2,625
	Total Payroll	\$141,098	\$174,811	\$192,583	\$172,583	\$202,539
530315	Pre/Post Employment	\$422	\$61	\$247	\$247	\$62
530341	Other Svcs - Contract / Admin	\$29,632	\$9,347	\$2,510	\$2,510	\$4,327
530411	Communication - Phone	\$520	\$480	\$480	\$480	\$480
540430	Utilities	\$51,442	\$63,952	\$61,800	\$51,800	\$61,200
545100	R&M Buildings	\$12,328	\$12,178	\$17,290	\$21,790	\$22,200
545270	R&M Infra - Grounds	\$914	\$917	\$1,500	\$500	\$1,500
545300	R&M Mach & Equip	\$6,839	\$17,855	\$3,500	\$3,500	\$5,000
550510	Office	\$1,214	\$1,282	\$1,520	\$1,520	\$2,160
550520	Operating	\$580	\$305	\$8,500	\$3,600	\$8,700
550523	Operating - Janitorial	\$3,424	\$3,388	\$4,750	\$4,050	\$3,500
550524	Operating - Chemicals	\$1,442	\$2,601	\$1,500	\$3,100	\$4,000
550525	Operating - Small Tools	\$4,020	\$2,843	\$3,275	\$3,275	\$3,900
550527	Operating - Apparel	\$666	\$964	\$1,500	\$600	\$1,500
555470	Printing / Binding	\$579	\$428	\$550	\$550	\$550
555540	Dues/Reg/Pub	\$619	\$350	\$450	\$450	\$485
555550	Training	\$181	\$30	\$265	\$265	\$75
	Total Operating	\$114,822	\$116,981	\$109,637	\$98,237	\$119,639
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560620	Buildings	\$0	\$4,638	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$99,584	\$0	\$24,950	\$0
560650	Construction In Progress	\$0	\$12,213	\$28,600	\$17,000	\$0
	Total Capital	\$0	\$116,435	\$28,600	\$41,950	\$0
	TOTAL	\$255,920	\$408,227	\$330,820	\$312,770	\$322,178

The Community Events division was redirected to a new Marketing and Events division in Information and General Services Department.

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 17/18 Actual</u>	<u>FY 18/19 Actual</u>	<u>Original FY 19/20 Budget</u>	<u>Revised FY 19/20 Budget</u>	<u>FY 20/21 Budget</u>
510140	Overtime	\$0	\$0	\$10,000	\$10,000	\$0
	Total Payroll	\$0	\$0	\$10,000	\$10,000	\$0
555480	Promotional / Advertising	\$52,216	\$68,192	\$10,000	\$65,165	\$0
	Total Operating	\$52,216	\$68,192	\$10,000	\$65,165	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$52,216	\$68,192	\$20,000	\$75,165	\$0

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GOVERNMENTAL FUNDS

Budget Data

(exclusive of General Fund)

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	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget	
Special Revenue Funds						
101	Police Education	\$5,223	\$5,375	\$5,075	\$5,075	\$3,800
102	Special Law Enf. Trust - Local	\$5,039	\$721	\$75	\$3,575	\$50
103	Special Law Enf. Trust - Federal	\$44,122	\$26,365	\$175	\$17,775	\$225
120	Transportation Improvement	\$700,834	\$736,164	\$691,000	\$691,000	\$668,000
121	Infrastructure Surtax	\$2,875,324	\$3,023,262	\$2,432,500	\$2,065,000	\$2,025,000
130	Solid Waste/Recycling	\$2,889,668	\$3,613,187	\$2,614,690	\$2,649,992	\$2,646,317
140	Arbor	\$385,920	\$468,368	\$24,000	\$9,700	\$5,000
150	Transportation Impact Fee	\$97,413	\$379,036	\$14,000	\$177,000	\$12,000
151	Police Impact Fee	\$18,442	\$115,301	\$10,000	\$43,000	\$7,000
152	Fire Impact Fee	\$39,158	\$133,611	\$40,000	\$60,800	\$26,000
153	Park Impact Fee	\$65,829	\$812,789	\$18,000	\$309,256	\$2,000
		\$7,126,972	\$9,314,179	\$5,849,515	\$6,032,173	\$5,395,392
Special Assessment Funds - TLBD/Tusawilla III						
160	TLBD Maintenance	\$515,918	\$521,106	\$510,548	\$510,548	\$509,048
162	Tusawilla Phase III	\$12,398	\$12,702	\$13,297	\$13,297	\$13,238
261	TLBD Debt Service	\$140,517	\$142,556	\$140,655	\$140,655	\$139,105
262	TLBD Phase II Debt Service	\$10	\$0	\$0	\$0	\$0
		\$668,843	\$676,364	\$664,500	\$664,500	\$661,391
Special Assessment Funds - Oak Forest						
161	Oak Forest Maintenance	\$57,122	\$63,134	\$57,226	\$57,226	\$56,425
260	Oak Forest Debt Service	\$102	\$80	\$0	\$0	\$0
		\$57,224	\$63,214	\$57,226	\$57,226	\$56,425
Debt Service Funds						
201	2003/2014 Debt Service	\$836,055	\$4,238	\$0	\$0	\$0
202	1999/2011 Debt Service	\$237,740	\$1,299,291	\$1,300,500	\$1,300,500	\$1,238,000
240	Central Winds G.O. Debt Service	\$125,012	\$113,672	\$0	\$0	\$0
		\$1,198,807	\$1,417,201	\$1,300,500	\$1,300,500	\$1,238,000
Capital Project Funds						
301	1999 Construction	\$10,523	\$24,694	\$219,000	\$7,000	\$7,000
302	Revolving Rehab	\$13,791	\$32,683	\$17,500	\$17,500	\$11,000
303	Perk Up Parks	\$1,565,000	\$1,930,469	\$3,020,000	\$20,000	\$20,000
304	Utility/Public Works Facility	\$312	\$0	\$0	\$0	\$0
305	Excellence in Cust Svc Initiative	\$668,113	\$315,618	\$26,218	\$26,218	\$3,000
		\$2,257,739	\$2,303,464	\$3,282,718	\$70,718	\$41,000
TOTAL GOVERNMENTAL FUNDS - SOURCES						
		\$11,309,585	\$13,774,422	\$11,154,459	\$8,125,117	\$7,392,208

	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
Special Revenue Funds					
101 Police Education	\$0	\$3,820	\$5,400	\$5,400	\$3,900
102 Special Law Enf. Trust - Local	\$8,683	\$10,721	\$7,600	\$5,600	\$7,600
103 Special Law Enf. Trust - Federal	\$32,009	\$38,045	\$20,984	\$20,984	\$38,968
120 Transportation Improvement	\$639,371	\$737,402	\$1,270,562	\$1,270,562	\$1,211,610
121 Infrastructure Surtax	\$990,009	\$822,965	\$4,012,000	\$1,570,000	\$6,029,646
130 Solid Waste/Recycling	\$3,364,950	\$2,826,675	\$2,856,036	\$2,891,338	\$2,930,108
140 Arbor	\$96,134	\$168,441	\$218,100	\$218,100	\$479,927
150 Transportation Impact Fee	\$26,480	\$240	\$851,000	\$1,000	\$850,000
151 Police Impact Fee	\$0	\$0	\$0	\$0	\$0
152 Fire Impact Fee	\$0	\$0	\$0	\$0	\$0
153 Park Impact Fee	\$137,742	\$1,224,912	\$400,000	\$733,923	\$350,000
	\$5,295,378	\$5,833,221	\$9,641,682	\$6,716,907	\$11,901,759
Special Assessment Funds - TLBD/Tuscawilla III					
160 TLBD Maintenance	\$547,801	\$526,309	\$559,411	\$559,411	\$548,451
162 Tuscawilla Phase III	\$10,117	\$12,479	\$12,261	\$16,241	\$15,366
261 TLBD Debt Service	\$153,397	\$172,976	\$180,192	\$162,792	\$160,592
262 TLBD Phase II Debt Service	\$1,856	\$0	\$0	\$0	\$0
	\$713,171	\$711,764	\$751,864	\$738,444	\$724,409
Special Assessment Funds - Oak Forest					
161 Oak Forest Maintenance	\$44,563	\$61,000	\$60,753	\$69,753	\$60,326
260 Oak Forest Debt Service	\$0	\$8,579	\$0	\$0	\$0
	\$44,563	\$69,579	\$60,753	\$69,753	\$60,326
Debt Service Funds					
201 2003/2014 Debt Service	\$833,934	\$845,306	\$0	\$0	\$0
202 1999/2011 Debt Service	\$236,811	\$238,380	\$1,280,010	\$1,280,010	\$1,280,001
240 Central Winds G.O. Debt Service	\$120,000	\$105,000	\$21,718	\$21,718	\$0
	\$1,190,745	\$1,188,686	\$1,301,728	\$1,301,728	\$1,280,001
Capital Project Funds					
301 1999 Construction	\$13,305	\$0	\$950,000	\$0	\$150,000
302 Revolving Rehab	\$0	\$0	\$0	\$0	\$0
303 Perk Up Parks	\$0	\$178,051	\$3,900,000	\$400,000	\$795,570
304 Utility/Public Works Facility	\$194,348	\$0	\$0	\$0	\$0
305 Excellence in Cust Svc Initiative	\$428,872	\$186,791	\$100,000	\$100,000	\$180,000
	\$636,525	\$364,842	\$4,950,000	\$500,000	\$1,125,570
TOTAL GOVERNMENTAL FUNDS - APPLICATIONS					
	\$7,880,382	\$8,168,092	\$16,706,027	\$9,326,832	\$15,092,065
CHANGE IN FUND BALANCE - GOVERNMENTAL FUNDS (exclusive of General Fund)					
FUND BALANCE - October 1	18,349,268	21,778,471	20,739,976	27,953,735	26,752,020
Appropriation TO (FROM) Fund Balance	\$3,429,203	\$5,606,330	(\$5,551,568)	(\$1,201,715)	(\$7,699,857)
FUND BALANCE - September 30	21,778,471	27,384,801	15,188,408	26,752,020	19,052,163

	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
Sources					
Revenues	\$7,632,381	\$9,912,526	\$6,652,459	\$6,744,861	\$6,162,208
Transfers In	\$3,677,204	\$3,861,896	\$4,502,000	\$1,380,256	\$1,230,000
Total Sources	\$11,309,585	\$13,774,422	\$11,154,459	\$8,125,117	\$7,392,208
Applications					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$4,283,362	\$3,952,147	\$4,279,232	\$4,447,039	\$4,856,485
Debt	\$1,325,367	\$1,314,474	\$1,436,270	\$1,436,270	\$1,409,934
Transfers	\$408,299	\$367,206	\$3,324,025	\$90,256	\$2,000,000
Capital Outlay	\$1,863,354	\$2,534,265	\$7,666,500	\$3,353,267	\$6,825,646
Total Applications	\$7,880,382	\$8,168,092	\$16,706,027	\$9,326,832	\$15,092,065

Account Number	Account Description	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
SOURCES						
351500	Traffic	\$5,020	\$4,782	\$4,800	\$4,800	\$3,600
361100/361300	Investment	\$203	\$593	\$275	\$275	\$200
	Total Revenues	\$5,223	\$5,375	\$5,075	\$5,075	\$3,800
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$5,223	\$5,375	\$5,075	\$5,075	\$3,800
APPLICATIONS						
555550	Training	\$0	\$3,820	\$5,400	\$5,400	\$3,900
	Total Operating	\$0	\$3,820	\$5,400	\$5,400	\$3,900
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$0	\$3,820	\$5,400	\$5,400	\$3,900
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$13,097	\$18,320	\$16,145	\$19,875	\$19,550
	Appropriation TO (FROM) Fund Balance	\$5,223	\$1,555	(\$325)	(\$325)	(\$100)
	FUND BALANCE - September 30	\$18,320	\$19,875	\$15,820	\$19,550	\$19,450

Account Number	Account Description	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
SOURCES						
358200	Confiscated Local Law Enf	\$4,781	\$300	\$0	\$3,500	\$0
361100/361300	Investment	\$258	\$421	\$75	\$75	\$50
	Total Revenues	\$5,039	\$721	\$75	\$3,575	\$50
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$5,039	\$721	\$75	\$3,575	\$50
APPLICATIONS						
530311	Legal	\$0	\$3,090	\$3,000	\$2,000	\$3,000
550525	Operating - Small Tools	\$34	\$6,931	\$1,600	\$1,600	\$2,600
555490	Not Otherwise Classified	\$0	\$700	\$3,000	\$2,000	\$2,000
	Total Operating	\$34	\$10,721	\$7,600	\$5,600	\$7,600
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$8,649	\$0	\$0	\$0	\$0
	Total Capital	\$8,649	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$8,683	\$10,721	\$7,600	\$5,600	\$7,600
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$25,274	\$21,630	\$8,155	\$11,630	\$9,605
	Appropriation TO (FROM) Fund Balance	(\$3,644)	(\$10,000)	(\$7,525)	(\$2,025)	(\$7,550)
	FUND BALANCE - September 30	\$21,630	\$11,630	\$630	\$9,605	\$2,055

Account Number	Account Description	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
SOURCES						
355001	Department of Treasury	\$152	\$0	\$0	\$0	\$0
355002	Department of Justice	\$43,399	\$24,540	\$0	\$17,600	\$0
361100/361300	Investment	\$571	\$1,825	\$175	\$175	\$225
	Total Revenues	\$44,122	\$26,365	\$175	\$17,775	\$225
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$44,122	\$26,365	\$175	\$17,775	\$225
APPLICATIONS						
550520	Operating	\$1,520	\$2,500	\$3,750	\$3,750	\$3,750
550525	Operating - Small Tools	\$15,730	\$1,763	\$17,234	\$17,234	\$35,218
555550	Training	\$4,900	\$0	\$0	\$0	\$0
	Total Operating	\$22,150	\$4,263	\$20,984	\$20,984	\$38,968
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$9,859	\$14,086	\$0	\$0	\$0
560650	Construction In Progress	\$0	\$19,696	\$0	\$0	\$0
	Total Capital	\$9,859	\$33,782	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$32,009	\$38,045	\$20,984	\$20,984	\$38,968
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$47,376	\$59,489	\$21,000	\$47,809	\$44,600
	Appropriation TO (FROM) Fund Balance	\$12,113	(\$11,680)	(\$20,809)	(\$3,209)	(\$38,743)
	FUND BALANCE - September 30	\$59,489	\$47,809	\$191	\$44,600	\$5,857

CITY OF WINTER SPRINGS
Fiscal Year 2020-2021 Budget

Transportation Improvement - 120

Account Number	Account Description	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
SOURCES						
312410	1st Loc Op Fuel	\$634,918	\$635,716	\$625,000	\$625,000	\$625,000
344920	Traffic Signal	\$41,920	\$43,100	\$42,000	\$42,000	\$35,000
361100/361300	Investment	\$23,996	\$57,348	\$24,000	\$24,000	\$8,000
	Total Revenues	\$700,834	\$736,164	\$691,000	\$691,000	\$668,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$700,834	\$736,164	\$691,000	\$691,000	\$668,000
APPLICATIONS						
530314	Consulting	\$0	\$0	\$1,000	\$37,415	\$35,000
540430	Utilities	\$7,956	\$8,678	\$10,000	\$10,000	\$9,060
545270	R&M Infra - Grounds	\$8,698	\$15,428	\$23,250	\$23,250	\$23,250
545300	R&M Mach & Equip	\$12,366	\$13,797	\$18,500	\$18,500	\$18,500
545400	R&M Transportation	\$0	\$0	\$25,000	\$17,585	\$25,000
545410	R&M Trans - Roads	\$10,301	\$6,704	\$6,000	\$13,500	\$7,000
545411	R&M Trans - Striping	\$10,134	\$22,543	\$15,000	\$13,000	\$15,000
545412	R&M Trans - Traffic Control	\$43,596	\$57,439	\$64,500	\$64,500	\$65,000
545420	R&M Trans - Sidewalks	\$144,713	\$369,427	\$437,500	\$430,000	\$440,000
550525	Operating - Small Tools	\$1,653	\$13,806	\$13,250	\$13,250	\$18,550
550526	Operating - Software	\$0	\$875	\$1,870	\$1,870	\$1,870
580820	Metroplan Funding Agreement	\$2,803	\$2,761	\$2,742	\$2,742	\$2,930
555480	Promotional / Advertising	\$238	\$0	\$450	\$450	\$450
	Total Operating	\$242,458	\$511,458	\$619,062	\$646,062	\$661,610
591001	To General Fund	\$80,000	\$0	\$0	\$0	\$0
	Total Transfers	\$80,000	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$113,526	\$66,132	\$51,500	\$75,500	\$0
560641	Mach & Equip - Vehicles	\$0	\$16,756	\$0	\$0	\$0
560642	Mach & Equip - Data Proc	\$1,517	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$200,000	\$143,056	\$600,000	\$549,000	\$550,000
560680	Intangibles	\$1,870	\$0	\$0	\$0	\$0
	Total Capital	\$316,913	\$225,944	\$651,500	\$624,500	\$550,000
	TOTAL APPLICATIONS	\$639,371	\$737,402	\$1,270,562	\$1,270,562	\$1,211,610
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$1,798,313	\$1,859,776	\$1,669,376	\$1,858,538	\$1,278,976
	Appropriation TO (FROM) Fund Balance	\$61,463	(\$1,238)	(\$579,562)	(\$579,562)	(\$543,610)
	FUND BALANCE - September 30	\$1,859,776	\$1,858,538	\$1,089,814	\$1,278,976	\$735,366

CIP:
New Sidewalk - linear feet \$50,000
Winding Hollow turn lane \$500,000
\$550,000

Division Number	Account Description	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
SOURCES						
4120	Road Improvements (2nd Gen)	\$538,868	\$398,473	\$0	\$0	\$0
4130	Infrastructure (3rd Gen)	\$2,336,456	\$2,624,789	\$2,432,500	\$2,065,000	\$2,025,000
TOTAL SOURCES		\$2,875,324	\$3,023,262	\$2,432,500	\$2,065,000	\$2,025,000
APPLICATIONS						
4120	Road Improvements (2nd Gen)	\$327,166	\$27,352	\$212,000	\$0	\$1,088,146
4130	Infrastructure (3rd Gen)	\$662,843	\$795,613	\$3,800,000	\$1,570,000	\$4,941,500
TOTAL APPLICATIONS		\$990,009	\$822,965	\$4,012,000	\$1,570,000	\$6,029,646
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		\$4,957,190	\$6,842,505	\$7,980,035	\$9,042,802	\$9,537,802
Appropriation TO (FROM) Fund Balance		\$1,885,315	\$2,200,297	(\$1,579,500)	\$495,000	(\$4,004,646)
FUND BALANCE - September 30		\$6,842,505	\$9,042,802	\$6,400,535	\$9,537,802	\$5,533,156

Account Number	Account Description	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
SOURCES						
4120 337400	Grant - Transportation	\$0	\$398,473	\$0	\$0	\$0
4120 369900	Misc Revenue	\$538,868	\$0	\$0	\$0	\$0
Total Revenues		\$538,868	\$398,473	\$0	\$0	\$0
Total Transfers		\$0	\$0	\$0	\$0	\$0
TOTAL SOURCES		\$538,868	\$398,473	\$0	\$0	\$0
APPLICATIONS						
Total Operating		\$0	\$0	\$0	\$0	\$0
4120 591301	To 1999 Construction Fund	\$0	\$0	\$212,000	\$0	\$0
Total Transfers		\$0	\$0	\$212,000	\$0	\$0
4120 560650	Construction In Progress	\$327,166	\$27,352	\$0	\$0	\$1,088,146
Total Capital		\$327,166	\$27,352	\$0	\$0	\$1,088,146
TOTAL APPLICATIONS		\$327,166	\$27,352	\$212,000	\$0	\$1,088,146
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		\$505,323	\$717,025	\$440,473	\$1,088,146	\$1,088,146
Appropriation TO (FROM) Fund Balance		\$211,702	\$371,121	(\$212,000)	\$0	(\$1,088,146)
FUND BALANCE - September 30		\$717,025	\$1,088,146	\$228,473	\$1,088,146	\$0

Account Number	Account Description	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
SOURCES						
4130	312600	\$2,261,621	\$2,306,211	\$2,317,500	\$1,950,000	\$1,755,000
4130	331390	\$0	\$75,084	\$0	\$0	\$200,000
4130	334390	\$0	\$4,171	\$0	\$0	\$0
4130	361100/361300	\$74,835	\$239,323	\$115,000	\$115,000	\$70,000
Total Revenues		\$2,336,456	\$2,624,789	\$2,432,500	\$2,065,000	\$2,025,000
Total Transfers		\$0	\$0	\$0	\$0	\$0
TOTAL SOURCES		\$2,336,456	\$2,624,789	\$2,432,500	\$2,065,000	\$2,025,000
APPLICATIONS						
4130	530314	\$0	\$0	\$25,000	\$14,500	\$50,000
4130	545410	\$83,427	\$0	\$0	\$0	\$0
Total Operating		\$83,427	\$0	\$25,000	\$14,500	\$50,000
4130	591410	\$0	\$0	\$0	\$0	\$2,000,000
4130	591303	\$0	\$0	\$3,000,000	\$0	\$0
Total Transfers		\$0	\$0	\$3,000,000	\$0	\$2,000,000
4130	560640	\$0	\$0	\$0	\$0	\$140,000
4130	560641	\$0	\$0	\$0	\$0	\$451,500
4130	560650	\$579,416	\$795,613	\$775,000	\$1,555,500	\$2,300,000
Total Capital		\$579,416	\$795,613	\$775,000	\$1,555,500	\$2,891,500
TOTAL APPLICATIONS		\$662,843	\$795,613	\$3,800,000	\$1,570,000	\$4,941,500
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		\$4,451,867	\$6,125,480	\$7,539,562	\$7,954,656	\$8,449,656
Appropriation TO (FROM) Fund Balance		\$1,673,613	\$1,829,176	(\$1,367,500)	\$495,000	(\$2,916,500)
FUND BALANCE - September 30		\$6,125,480	\$7,954,656	\$6,172,062	\$8,449,656	\$5,533,156

Transfer to Water Sewer Utility:		CIP:	
WTP 1 design, well rehab/replacement	\$1,500,000	CWP Trailhead Bathroom Structure (\$200K Grant)	\$200,000
Water line replacement	\$250,000	CWP Trailhead Parking Lot	\$500,000
Sewer pipe relining	<u>\$250,000</u>	Police Parking Lot	\$100,000
	\$2,000,000	Murphy Rd and Gee Creek bridge	\$750,000
Machinery & Equip:		Sheoah Blvd at Sheoah Creek bridge	<u>\$750,000</u>
Excavator	\$140,000		\$2,300,000
Vehicles:			
Patrol Vehicles (10 @ \$45,150)	\$451,500		

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

Account Number	Account Description	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
SOURCES						
331390	Federal Grant - Garbage / Solid Waste	\$34,681	\$829,085	\$0	\$33,444	\$0
334390	State Grant - Garbage / Solid Waste	\$3,060	\$148,547	\$0	\$1,858	\$0
338200	Environmental Rev Share	\$50,378	\$49,286	\$48,780	\$48,780	\$48,000
343400	Garbage / Solid Waste	\$2,532,235	\$2,539,772	\$2,545,250	\$2,545,250	\$2,579,117
343410	Storm Reserve	\$0	\$0	\$0	\$0	\$0
343420	Recycle Bin Revenue	\$1,886	\$2,326	\$2,160	\$2,160	\$1,200
361100/361300	Investment	\$17,428	\$44,171	\$18,500	\$18,500	\$18,000
	Total Revenues	\$2,639,668	\$3,613,187	\$2,614,690	\$2,649,992	\$2,646,317
381001	From General Fund	\$250,000	\$0	\$0	\$0	\$0
	Total Transfers	\$250,000	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$2,889,668	\$3,613,187	\$2,614,690	\$2,649,992	\$2,646,317
APPLICATIONS						
530314	Consulting	\$3,444	\$3,498	\$3,500	\$3,630	\$3,500
530320	Accounting / Auditing	\$0	\$0	\$5,000	\$5,000	\$0
530341	Other Svcs - Contract / Admin	\$93,115	\$93,258	\$93,210	\$117,525	\$125,187
530910	Emergency/Recovery Services	\$652,555	\$0	\$0	\$0	\$0
540435	Disposal (includes landfill)	\$2,579,401	\$2,636,484	\$2,722,611	\$2,754,583	\$2,794,021
550520	Operating	\$7,050	\$6,926	\$7,400	\$10,600	\$7,400
	Total Operating	\$3,335,565	\$2,740,166	\$2,831,721	\$2,891,338	\$2,930,108
591001	To General Fund	\$29,385	\$23,029	\$24,315	\$0	\$0
591411	To Stormwater	\$0	\$63,480	\$0	\$0	\$0
	Total Transfers	\$29,385	\$86,509	\$24,315	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$3,364,950	\$2,826,675	\$2,856,036	\$2,891,338	\$2,930,108
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$1,853,858	\$1,378,576	\$1,203,086	\$2,165,088	\$1,923,742
	Appropriation TO (FROM) Fund Balance	(\$475,282)	\$786,512	(\$241,346)	(\$241,346)	(\$283,791)
	FUND BALANCE - September 30	\$1,378,576	\$2,165,088	\$961,740	\$1,923,742	\$1,639,951

Account Number	Account Description	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
SOURCES						
316010	Arbor License	\$1,938	\$2,470	\$3,000	\$1,000	\$500
322910	Arbor Permits	\$15,820	\$8,785	\$15,000	\$1,000	\$500
354100	Arbor Fine	\$113,350	\$138,730	\$0	\$1,700	\$0
361100/361300	Investment	\$4,162	\$18,383	\$6,000	\$6,000	\$4,000
366000	Misc Private Donations	\$650	\$0	\$0	\$0	\$0
	Total Revenues	\$135,920	\$168,368	\$24,000	\$9,700	\$5,000
381001	From General Fund	\$250,000	\$300,000	\$0	\$0	\$0
	Total Transfers	\$250,000	\$300,000	\$0	\$0	\$0
	TOTAL SOURCES	\$385,920	\$468,368	\$24,000	\$9,700	\$5,000
APPLICATIONS						
530314	Consulting	\$0	\$650	\$7,500	\$2,360	\$0
530341	Other Svcs - Contract / Admin	\$0	\$0	\$0	\$25,035	\$16,662
545270	R&M Infra - Grounds	\$54,506	\$136,972	\$170,000	\$170,000	\$445,000
550520	Operating	\$13,957	\$7,009	\$13,000	\$18,140	\$15,000
550525	Operating - Small Tools	\$306	\$0	\$300	\$300	\$1,000
555480	Promotional / Advertising	\$0	\$147	\$1,265	\$1,265	\$1,265
555550	Training	\$145	\$0	\$1,000	\$1,000	\$1,000
	Total Operating	\$68,914	\$144,778	\$193,065	\$218,100	\$479,927
591001	To General Fund	\$17,710	\$23,663	\$7,620	\$0	\$0
591420	To Development Services	\$0	\$0	\$17,415	\$0	\$0
	Total Transfers	\$27,220	\$23,663	\$25,035	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$96,134	\$168,441	\$218,100	\$218,100	\$479,927
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$289,601	\$579,387	\$450,074	\$879,314	\$670,914
	Appropriation TO (FROM) Fund Balance	\$289,786	\$299,927	(\$194,100)	(\$208,400)	(\$474,927)
	FUND BALANCE - September 30	\$579,387	\$879,314	\$255,974	\$670,914	\$195,987

Account Number	Account Description	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
SOURCES						
324310	Transportation - Residential	\$40,260	\$285,568	\$0	\$163,000	\$0
324320	Transportation - Commercial	\$43,621	\$55,942	\$0	\$0	\$0
361100/361300	Investment	\$13,532	\$37,526	\$14,000	\$14,000	\$12,000
	Total Revenues	\$97,413	\$379,036	\$14,000	\$177,000	\$12,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$97,413	\$379,036	\$14,000	\$177,000	\$12,000
APPLICATIONS						
530311	Legal	\$0	\$0	\$1,000	\$1,000	\$0
	Total Operating	\$0	\$0	\$1,000	\$1,000	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$26,480	\$240	\$850,000	\$0	\$850,000
	Total Capital	\$26,480	\$240	\$850,000	\$0	\$850,000
	TOTAL APPLICATIONS	\$26,480	\$240	\$851,000	\$1,000	\$850,000
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$1,035,724	\$1,106,657	\$1,215,157	\$1,485,453	\$1,661,453
	Appropriation TO (FROM) Fund Balance	\$70,933	\$378,796	(\$837,000)	\$176,000	(\$838,000)
	FUND BALANCE - September 30	\$1,106,657	\$1,485,453	\$378,157	\$1,661,453	\$823,453
	CIP:					
	Integra/434 Traffic Signal	\$350,000				
	MBB/434 Traffic Signal	<u>\$500,000</u>				
		\$850,000				

Account Number	Account Description	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
SOURCES						
324110	Public Safety - Residential	\$8,250	\$58,025	\$0	\$33,000	\$0
324120	Public Safety - Commercial	\$3,437	\$39,875	\$0	\$0	\$0
361100/361300	Investment	\$6,755	\$17,401	\$10,000	\$10,000	\$7,000
	Total Revenues	\$18,442	\$115,301	\$10,000	\$43,000	\$7,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$18,442	\$115,301	\$10,000	\$43,000	\$7,000
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	\$530,282	\$548,724	\$600,224	\$664,025	\$707,025
	Appropriation TO (FROM) Fund Balance	\$18,442	\$115,301	\$10,000	\$43,000	\$7,000
	FUND BALANCE - September 30	\$548,724	\$664,025	\$610,224	\$707,025	\$714,025

Account Number	Account Description	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
SOURCES						
324110	Public Safety - Residential	\$5,688	\$36,292	\$0	\$20,800	\$0
324120	Public Safety - Commercial	\$3,252	\$24,940	\$0	\$0	\$0
361100/361300	Investment	\$30,218	\$72,379	\$40,000	\$40,000	\$26,000
	Total Revenues	\$39,158	\$133,611	\$40,000	\$60,800	\$26,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$39,158	\$133,611	\$40,000	\$60,800	\$26,000
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	\$2,404,140	\$2,443,298	\$2,491,098	\$2,576,909	\$2,637,709
	Appropriation TO (FROM) Fund Balance	\$39,158	\$133,611	\$40,000	\$60,800	\$26,000
	FUND BALANCE - September 30	\$2,443,298	\$2,576,909	\$2,531,098	\$2,637,709	\$2,663,709

Account Number	Account Description	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
SOURCES						
324610	Culture / Recreation - Residential	\$47,625	\$592,740	\$0	\$201,000	\$0
361100/361300	Investment	\$18,204	\$41,998	\$18,000	\$18,000	\$2,000
	Total Revenues	\$65,829	\$634,738	\$18,000	\$219,000	\$2,000
381303	From Perk Up Parks	\$0	\$178,051	\$0	\$90,256	\$0
	Total Transfers	\$0	\$178,051	\$0	\$90,256	\$0
	TOTAL SOURCES	\$65,829	\$812,789	\$18,000	\$309,256	\$2,000
APPLICATIONS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$137,742	\$1,224,912	\$400,000	\$720,000	\$350,000
	Total Capital	\$137,742	\$1,224,912	\$400,000	\$733,923	\$350,000
	TOTAL APPLICATIONS	\$137,742	\$1,224,912	\$400,000	\$733,923	\$350,000
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$1,473,312	\$1,401,399	\$1,224,859	\$989,276	\$564,609
	Appropriation TO (FROM) Fund Balance	(\$71,913)	(\$412,123)	(\$382,000)	(\$424,667)	(\$348,000)
	FUND BALANCE - September 30	\$1,401,399	\$989,276	\$842,859	\$564,609	\$216,609

CIP:
Torcaso pavilion \$350,000

CITY OF WINTER SPRINGS
Fiscal Year 2020-2021 Budget

Special Assessment - TLBD Maint 160

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

Account Number	Account Description	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
	SOURCES					
325200	Charges for Services	\$509,599	\$509,575	\$507,548	\$507,548	\$507,548
361100/361300	Investment	\$4,463	\$11,531	\$3,000	\$3,000	\$1,500
	Total Revenues	\$514,062	\$521,106	\$510,548	\$510,548	\$509,048
381262	From TLBD II DS	\$1,856	\$0	\$0	\$0	\$0
	Total Transfers	\$1,856	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$515,918	\$521,106	\$510,548	\$510,548	\$509,048
	APPLICATIONS					
530340	Other Svcs	\$2,396	\$2,531	\$2,650	\$2,650	\$2,650
530341	Other Svcs - Contract / Admin	\$9,203	\$5,900	\$9,400	\$58,668	\$59,797
540430	Utilities	\$52,053	\$59,016	\$64,200	\$61,200	\$59,040
540434	Streetlights	\$230,013	\$230,598	\$232,200	\$232,143	\$230,400
545210	R&M Infra - Fountains	\$14,453	\$10,810	\$16,900	\$16,900	\$18,100
545270	R&M Infra - Grounds	\$176,559	\$163,221	\$181,850	\$187,850	\$178,464
	Total Operating	\$484,677	\$472,076	\$507,200	\$559,411	\$548,451
591001	To General Fund	\$37,444	\$52,739	\$52,211	\$0	\$0
591410	To Water Sewer Utility	\$25,680	\$0	\$0	\$0	\$0
	Total Transfers	\$63,124	\$52,739	\$52,211	\$0	\$0
560640	Machinery & Equipment	\$0	\$1,494	\$0	\$0	\$0
	Total Capital	\$0	\$1,494	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$547,801	\$526,309	\$559,411	\$559,411	\$548,451
	CHANGE IN FUND BALANCE					
	FUND BALANCE - October 1	\$255,524	\$223,641	\$193,273	\$218,438	\$169,575
	Appropriation TO (FROM) Fund Balance	(\$31,883)	(\$5,203)	(\$48,863)	(\$48,863)	(\$39,403)
	FUND BALANCE - September 30	\$223,641	\$218,438	\$144,410	\$169,575	\$130,172

CITY OF WINTER SPRINGS
Fiscal Year 2020-2021 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 17/18 Actual	\$36 FY 18/19 Actual	\$36 Original FY 19/20 Budget	Revised FY 19/20 Budget	\$36 FY 20/21 Budget
SOURCES						
325100	* Capital Improvement	\$89,572	\$93,384	\$138,655	\$138,655	\$138,655
369900	* Misc Revenue	\$5,354	\$4,495	\$0	\$0	\$0
361100/361300	* Investment	\$45,591	\$44,677	\$2,000	\$2,000	\$450
	Total Revenues	\$140,517	\$142,556	\$140,655	\$140,655	\$139,105
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$140,517	\$142,556	\$140,655	\$140,655	\$139,105
APPLICATIONS						
530340	Other Svcs	\$653	\$690	\$750	\$750	\$750
530341	Other Svcs - Contract / Admin	\$3,404	\$2,500	\$3,620	\$4,120	\$4,120
	Total Operating	\$4,057	\$3,190	\$4,370	\$4,870	\$4,870
591001	To General Fund	\$500	\$1,656	\$500	\$0	\$0
	Total Transfers	\$500	\$1,656	\$500	\$0	\$0
570710	Principal	\$89,572	\$93,384	\$97,062	\$97,062	\$95,604
570720	Interest	\$44,316	\$41,343	\$38,260	\$38,260	\$35,118
	Total Debt Service	\$133,888	\$134,727	\$135,322	\$135,322	\$130,722
560650	Construction In Progress	\$14,952	\$33,403	\$40,000	\$22,600	\$25,000
	Total Capital	\$14,952	\$33,403	\$40,000	\$22,600	\$25,000
	TOTAL APPLICATIONS	\$153,397	\$172,976	\$180,192	\$162,792	\$160,592
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$124,138	\$111,258	\$75,308	\$80,838	\$58,701
	Appropriation TO (FROM) Fund Balance	(\$12,880)	(\$30,420)	(\$39,537)	(\$22,137)	(\$21,487)
	FUND BALANCE - September 30	\$111,258	\$80,838	\$35,771	\$58,701	\$37,214

* Due to the structure of this debt service instrument, the FY2018 and FY2019 special assessment revenues are required by GASB to have the distinctive accounting treatment represented herein.

POTENTIAL CIP:
Pond rejuvenation \$25,000

CITY OF WINTER SPRINGS
Fiscal Year 2020-2021 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

Account Number	Account Description	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
SOURCES						
325100	* Capital Improvement	\$5	\$0	\$0	\$0	\$0
361100/361300	* Investment	\$5	\$0	\$0	\$0	\$0
	Total Revenues	\$10	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$10	\$0	\$0	\$0	\$0
APPLICATIONS						
530340	Other Svcs	\$0	\$0	\$0	\$0	\$0
530341	Other Svcs - Contract / Admin	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$0	\$0	\$0	\$0	\$0
591001	To General Fund	\$0	\$0	\$0	\$0	\$0
591160	To TLBD Maintenance	\$1,856	\$0	\$0	\$0	\$0
	Total Transfers	\$1,856	\$0	\$0	\$0	\$0
570710	Principal	\$0	\$0	\$0	\$0	\$0
570720	Interest	\$0	\$0	\$0	\$0	\$0
	Total Debt Service	\$0	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$1,856	\$0	\$0	\$0	\$0
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$1,846	\$0	\$0	\$0	\$0
	Appropriation TO (FROM) Fund Balance	(\$1,846)	\$0	\$0	\$0	\$0
	FUND BALANCE - September 30	\$0	\$0	\$0	\$0	\$0

* Due to the structure of this debt service instrument, the FY2018 and FY2019 special assessment revenues are required by GASB to have the distinctive accounting treatment represented herein.

CITY OF WINTER SPRINGS
Fiscal Year 2020-2021 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 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
SOURCES						
1521	Capital Division	\$5,720	\$5,723	\$5,696	\$5,696	\$5,696
1522	Maintenance Division	\$6,678	\$6,979	\$7,601	\$7,601	\$7,542
TOTAL SOURCES		\$12,398	\$12,702	\$13,297	\$13,297	\$13,238
APPLICATIONS						
1521	Capital Division	\$5,532	\$5,962	\$5,225	\$6,205	\$6,091
1522	Maintenance Division	\$4,585	\$6,517	\$7,036	\$10,036	\$9,275
TOTAL APPLICATIONS		\$10,117	\$12,479	\$12,261	\$16,241	\$15,366
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		\$7,977	\$10,258	\$6,396	\$10,481	\$7,537
Appropriation TO (FROM) Fund Balance		\$2,281	\$223	\$1,036	(\$2,944)	(\$2,128)
FUND BALANCE - September 30		\$10,258	\$10,481	\$7,432	\$7,537	\$5,409
Internal Loan to General Fund		<u>(\$51,000)</u>	<u>(\$48,217)</u>			
per 9/30 CAFR		(\$40,742)	(\$37,736)			

CITY OF WINTER SPRINGS
Fiscal Year 2020-2021 Budget

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

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

Account Number	Account Description	\$85 FY 17/18 Actual	\$85 FY 18/19 Actual	\$85 Original FY 19/20 Budget	Revised FY 19/20 Budget	\$85 FY 20/21 Budget
SOURCES						
325100	Capital Improvement	\$5,720	\$5,723	\$5,696	\$5,696	\$5,696
	Total Revenues	\$5,720	\$5,723	\$5,696	\$5,696	\$5,696
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$5,720	\$5,723	\$5,696	\$5,696	\$5,696
APPLICATIONS						
530340	Other Svcs	\$28	\$28	\$35	\$35	\$35
530341	Other Svcs - Contract / Admin	\$1,020	\$700	\$720	\$1,950	\$1,845
	Total Operating	\$1,048	\$728	\$755	\$1,985	\$1,880
570710	Principal	\$2,690	\$2,783	\$2,865	\$2,865	\$2,941
570720	Interest	\$1,544	\$1,428	\$1,355	\$1,355	\$1,270
	Total Debt Service	\$4,234	\$4,211	\$4,220	\$4,220	\$4,211
591001	To General Fund	\$250	\$1,023	\$250	\$0	\$0
	Total Transfers	\$250	\$1,023	\$250	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$5,532	\$5,962	\$5,225	\$6,205	\$6,091
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$3,013	\$3,201	\$3,389	\$2,962	\$2,453
	Appropriation TO (FROM) Fund Balance	\$188	(\$239)	\$471	(\$509)	(\$395)
	FUND BALANCE - September 30	\$3,201	\$2,962	\$3,860	\$2,453	\$2,058
	Internal Loan to General Fund	<u>(\$51,000)</u>	<u>(\$48,217)</u>			
	per 9/30 CAFR	<u>(\$47,799)</u>	<u>(\$45,255)</u>			

CITY OF WINTER SPRINGS
Fiscal Year 2020-2021 Budget

Special Assessment - Tuscawilla III 162
Maintenance 1522

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

Account Number	Account Description	\$75 FY 17/18 Actual	\$75 FY 18/19 Actual	\$87 Original FY 19/20 Budget	Revised FY 19/20 Budget	\$87 FY 20/21 Budget
SOURCES						
325200	Charges for Services	\$6,496	\$6,491	\$7,501	\$7,501	\$7,500
361100/361300	Investment	\$182	\$488	\$100	\$100	\$42
Total Revenues		\$6,678	\$6,979	\$7,601	\$7,601	\$7,542
Total Transfers		\$0	\$0	\$0	\$0	\$0
TOTAL SOURCES		\$6,678	\$6,979	\$7,601	\$7,601	\$7,542
APPLICATIONS						
530340	Other Svcs	\$32	\$32	\$35	\$35	\$35
530341	Other Svcs - Contract / Admin	\$1,020	\$700	\$720	\$2,131	\$2,290
540432	Water/Sewer	\$1,715	\$1,164	\$1,800	\$1,000	\$1,200
545270	R&M Infra - Grounds	\$0	\$3,017	\$3,300	\$6,870	\$5,750
Total Operating		\$2,767	\$4,913	\$5,855	\$10,036	\$9,275
591001	To General Fund	\$1,818	\$1,604	\$1,181	\$0	\$0
Total Transfers		\$1,818	\$1,604	\$1,181	\$0	\$0
TOTAL APPLICATIONS		\$4,585	\$6,517	\$7,036	\$10,036	\$9,275
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		\$4,964	\$7,057	\$3,007	\$7,519	\$5,084
Appropriation TO (FROM) Fund Balance		\$2,093	\$462	\$565	(\$2,435)	(\$1,733)
FUND BALANCE - September 30		\$7,057	\$7,519	\$3,572	\$5,084	\$3,351

CITY OF WINTER SPRINGS
Fiscal Year 2020-2021 Budget

Special Assessment - Oak Forest Maintenance 161

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

Account Number	Account Description	\$60 FY 17/18 Actual	\$60 FY 18/19 Actual	\$60 Original FY 19/20 Budget	Revised FY 19/20 Budget	\$60 FY 20/21 Budget
SOURCES						
325200	Charges for Services	\$55,861	\$55,928	\$55,726	\$55,726	\$55,725
361100/361300	Investment	\$1,261	\$3,361	\$1,500	\$1,500	\$700
	Total Revenues	\$57,122	\$59,289	\$57,226	\$57,226	\$56,425
381260	From Oak Forest DS	\$0	\$3,845	\$0	\$0	\$0
	Total Transfers	\$0	\$3,845	\$0	\$0	\$0
	TOTAL SOURCES	\$57,122	\$63,134	\$57,226	\$57,226	\$56,425
APPLICATIONS						
530340	Other Svcs	\$261	\$277	\$300	\$300	\$300
530341	Other Svcs - Contract / Admin	\$7,634	\$4,700	\$6,840	\$14,894	\$15,203
540430	Utilities	\$3,903	\$4,568	\$5,280	\$3,759	\$5,280
545270	R&M Infra - Grounds	\$22,967	\$41,989	\$39,800	\$43,800	\$39,543
	Total Operating	\$34,765	\$51,534	\$52,220	\$62,753	\$60,326
591001	To General Fund	\$7,898	\$9,466	\$8,533	\$0	\$0
591410	To Water Sewer Utility	\$1,900	\$0	\$0	\$0	\$0
	Total Transfers	\$9,798	\$9,466	\$8,533	\$0	\$0
560630	Infrastructure	\$0	\$0	\$0	\$7,000	\$0
	Total Capital	\$0	\$0	\$0	\$7,000	\$0
	TOTAL APPLICATIONS	\$44,563	\$61,000	\$60,753	\$69,753	\$60,326
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$79,408	\$91,967	\$97,814	\$94,101	\$81,574
	Appropriation TO (FROM) Fund Balance	\$12,559	\$2,134	(\$3,527)	(\$12,527)	(\$3,901)
	FUND BALANCE - September 30	\$91,967	\$94,101	\$94,287	\$81,574	\$77,673

CITY OF WINTER SPRINGS
Fiscal Year 2020-2021 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

Account Number	Account Description	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
SOURCES						
325100	* Capital Improvement	(\$3)	\$0	\$0	\$0	\$0
361100/361300	* Investment	\$105	\$80	\$0	\$0	\$0
	Total Revenues	\$102	\$80	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$102	\$80	\$0	\$0	\$0
APPLICATIONS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
591161	To Oak Forest Maintenance	\$0	\$3,845	\$0	\$0	\$0
	Total Transfers	\$0	\$3,845	\$0	\$0	\$0
	Total Debt Service	\$0	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$0	\$4,734	\$0	\$0	\$0
	Total Capital	\$0	\$4,734	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$0	\$8,579	\$0	\$0	\$0
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$8,397	\$8,499	\$0	\$0	\$0
	Appropriation TO (FROM) Fund Balance	\$102	(\$8,499)	\$0	\$0	\$0
	FUND BALANCE - September 30	\$8,499	\$0	\$0	\$0	\$0
	Internal Loan to General Fund per 9/30 CAFR	<u>\$0</u>	\$8,499			

* 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 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
SOURCES						
361100/361300	Investment	\$6,055	\$4,238	\$0	\$0	\$0
	Total Revenues	\$6,055	\$4,238	\$0	\$0	\$0
381001	From General Fund	\$830,000	\$0	\$0	\$0	\$0
	Total Transfers	\$830,000	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$836,055	\$4,238	\$0	\$0	\$0
APPLICATIONS						
530314	Consulting	\$0	\$2,000	\$0	\$0	\$0
	Total Operating	\$0	\$2,000	\$0	\$0	\$0
591001	To General Fund	\$0	\$8,650	\$0	\$0	\$0
	Total Transfers	\$0	\$8,650	\$0	\$0	\$0
570710	Principal	\$823,000	\$831,000	\$0	\$0	\$0
570720	Interest	\$10,934	\$3,656	\$0	\$0	\$0
	Total Debt Service	\$833,934	\$834,656	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$833,934	\$845,306	\$0	\$0	\$0
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$838,947	\$841,068	\$0	\$0	\$0
	Appropriation TO (FROM) Fund Balance	\$2,121	(\$841,068)	\$0	\$0	\$0
	FUND BALANCE - September 30	\$841,068	\$0	\$0	\$0	\$0

Account Number	Account Description	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
SOURCES						
361100/361300	Investment	\$1,740	\$19,291	\$10,500	\$10,500	\$8,000
	Total Revenues	\$1,740	\$19,291	\$10,500	\$10,500	\$8,000
381001	From General Fund	\$236,000	\$1,280,000	\$1,290,000	\$1,290,000	\$1,230,000
	Total Transfers	\$236,000	\$1,280,000	\$1,290,000	\$1,290,000	\$1,230,000
	TOTAL SOURCES	\$237,740	\$1,299,291	\$1,300,500	\$1,300,500	\$1,238,000
APPLICATIONS						
530314	Consulting	\$3,500	\$2,500	\$5,000	\$5,000	\$5,000
	Total Operating	\$3,500	\$2,500	\$5,000	\$5,000	\$5,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0
570710	Principal	\$225,152	\$233,129	\$417,890	\$417,890	\$393,797
570720	Interest	\$8,159	\$2,751	\$857,120	\$857,120	\$881,204
	Total Debt Service	\$233,311	\$235,880	\$1,275,010	\$1,275,010	\$1,275,001
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$236,811	\$238,380	\$1,280,010	\$1,280,010	\$1,280,001
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$235,166	\$236,095	\$1,273,214	\$1,297,006	\$1,317,496
	Appropriation TO (FROM) Fund Balance	\$929	\$1,060,911	\$20,490	\$20,490	(\$42,001)
	FUND BALANCE - September 30	\$236,095	\$1,297,006	\$1,293,704	\$1,317,496	\$1,275,495

CITY OF WINTER SPRINGS
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Central Winds Debt Service 240
 2012 Limited General Obligation Note
 BB&T Note refinanced internally at 0%

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		0.0600	0.0500			
Account Number	Account Description	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
SOURCES						
361100/361300	Investment	\$903	\$3,010	\$0	\$0	\$0
311000	Ad Valorem	\$124,109	\$110,662	\$0	\$0	\$0
	Total Revenues	\$125,012	\$113,672	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$125,012	\$113,672	\$0	\$0	\$0
APPLICATIONS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
570710	Principal	\$120,000	\$105,000	\$21,718	\$21,718	\$0
	Total Debt Service	\$120,000	\$105,000	\$21,718	\$21,718	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$120,000	\$105,000	\$21,718	\$21,718	\$0
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$10,857	\$15,869	\$11,555	\$24,541	\$2,823
	Appropriation TO (FROM) Fund Balance	\$5,012	\$8,672	(\$21,718)	(\$21,718)	\$0
	FUND BALANCE - September 30	\$15,869	\$24,541	(\$10,163)	\$2,823	\$2,823
	Internal Loan to General Fund	<u>(\$965,000)</u>	<u>(\$860,000)</u>			
	per 9/30 CAFR	(\$949,131)	(\$835,459)			

Account Number	Account Description	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
SOURCES						
361100/361300	Investment	\$10,523	\$24,694	\$7,000	\$7,000	\$7,000
	Total Revenues	\$10,523	\$24,694	\$7,000	\$7,000	\$7,000
381121	From Road Improvements	\$0	\$0	\$212,000	\$0	\$0
	Total Transfers	\$0	\$0	\$212,000	\$0	\$0
	TOTAL SOURCES	\$10,523	\$24,694	\$219,000	\$7,000	\$7,000
APPLICATIONS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$13,305	\$0	\$950,000	\$0	\$150,000
	Total Capital	\$13,305	\$0	\$950,000	\$0	\$150,000
	TOTAL APPLICATIONS	\$13,305	\$0	\$950,000	\$0	\$150,000
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$844,259	\$841,477	\$773,677	\$866,171	\$873,171
	Appropriation TO (FROM) Fund Balance	(\$2,782)	\$24,694	(\$731,000)	\$7,000	(\$143,000)
	FUND BALANCE - September 30	\$841,477	\$866,171	\$42,677	\$873,171	\$730,171
	CIP:					
	Master planning	\$100,000				
	Master planning CWP	<u>\$50,000</u>				
		\$150,000				

Account Number	Account Description	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
	SOURCES					
361100/361300	Investment	\$13,791	\$32,683	\$17,500	\$17,500	\$11,000
	Total Revenues	\$13,791	\$32,683	\$17,500	\$17,500	\$11,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$13,791	\$32,683	\$17,500	\$17,500	\$11,000
	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	\$1,100,080	\$1,113,871	\$1,125,871	\$1,146,554	\$1,164,054
	Appropriation TO (FROM) Fund Balance	\$13,791	\$32,683	\$17,500	\$17,500	\$11,000
	FUND BALANCE - September 30	\$1,113,871	\$1,146,554	\$1,143,371	\$1,164,054	\$1,175,054

CITY OF WINTER SPRINGS
Fiscal Year 2020-2021 Budget

Perk Up Parks - Capital Projects 303

Account Number	Account Description	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
SOURCES						
361100/361300	Investment	\$0	\$30,469	\$20,000	\$20,000	\$20,000
	Total Revenues	\$0	\$30,469	\$20,000	\$20,000	\$20,000
381001	From General Fund	\$1,565,000	\$1,900,000	\$0	\$0	\$0
381121	From Road Improvements	\$0	\$0	\$3,000,000	\$0	\$0
	Total Transfers	\$1,565,000	\$1,900,000	\$3,000,000	\$0	\$0
	TOTAL SOURCES	\$1,565,000	\$1,930,469	\$3,020,000	\$20,000	\$20,000
APPLICATIONS						
550525	Operating - Small Tools	\$0	\$0	\$0	\$0	\$54,570
	Total Operating	\$0	\$0	\$0	\$0	\$54,570
591153	To Park Impact	\$0	\$178,051	\$0	\$90,256	\$0
	Total Transfers	\$0	\$178,051	\$0	\$90,256	\$0
560650	Construction In Progress	\$0	\$0	\$3,900,000	\$309,744	\$741,000
	Total Capital	\$0	\$0	\$3,900,000	\$309,744	\$741,000
	TOTAL APPLICATIONS	\$0	\$178,051	\$3,900,000	\$400,000	\$795,570
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$568,934	\$2,133,934	\$1,641,734	\$3,886,352	\$3,506,352
	Appropriation TO (FROM) Fund Balance	\$1,565,000	\$1,752,418	(\$880,000)	(\$380,000)	(\$775,570)
	FUND BALANCE - September 30	\$2,133,934	\$3,886,352	\$761,734	\$3,506,352	\$2,730,782

CIP:

CWP irrigation system	\$60,000
Pond and Landscape renovations at Trotwood Park	\$50,000
Restrooms (Trotwood/Sunshine/CWP)	\$36,000
Senior Center great rooms flooring / stage area	\$35,000
Splash pad renovations at Trotwood	\$15,000
Torcaso site improvements phase 2	\$200,000
Soccer field parking lot	\$270,000
Trotwood Pier 2 (lake)	<u>\$75,000</u>
	\$741,000

Account Number	Account Description	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
SOURCES						
361100/361300	Investment	\$312	\$0	\$0	\$0	\$0
	Total Revenues	<u>\$312</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	<u>\$312</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
APPLICATIONS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
591305	To Excellence in Customer Service	\$194,348	\$0	\$0	\$0	\$0
	Total Transfers	<u>\$194,348</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	<u>\$194,348</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$194,036	\$0	\$0	\$0	\$0
	Appropriation TO (FROM) Fund Balance	<u>(\$194,036)</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	FUND BALANCE - September 30	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

CITY OF WINTER SPRINGS
Fiscal Year 2020-2021 Budget

Excellence in Customer Service Initiative Capital Project 305

Account Number	Account Description	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
SOURCES						
361100/361300	Investment	\$3,765	\$10,618	\$4,500	\$4,500	\$3,000
399100	Loan Repayment - CWDS	\$120,000	\$105,000	\$21,718	\$21,718	\$0
	Total Revenues	\$123,765	\$115,618	\$26,218	\$26,218	\$3,000
381001	From General Fund	\$350,000	\$200,000	\$0	\$0	\$0
381304	From Public Facilities	\$194,348	\$0	\$0	\$0	\$0
	Total Transfers	\$544,348	\$200,000	\$0	\$0	\$0
	TOTAL SOURCES	\$668,113	\$315,618	\$26,218	\$26,218	\$3,000
APPLICATIONS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560620	Buildings	\$7,274	\$9,104	\$0	\$0	\$0
560622	Buildings - Improvements	\$0	\$0	\$0	\$12,768	\$0
560642	Mach & Equip - Data Proc	\$0	\$0	\$0	\$0	\$150,000
560650	Construction In Progress	\$421,598	\$166,687	\$100,000	\$87,232	\$30,000
560680	Intangibles	\$0	\$11,000	\$0	\$0	\$0
	Total Capital	\$428,872	\$186,791	\$100,000	\$100,000	\$180,000
	TOTAL APPLICATIONS	\$428,872	\$186,791	\$100,000	\$100,000	\$180,000
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$220,466	\$459,707	\$303,659	\$588,534	\$514,752
	Appropriation TO (FROM) Fund Balance	\$239,241	\$128,827	(\$73,782)	(\$73,782)	(\$177,000)
	FUND BALANCE - September 30	\$459,707	\$588,534	\$229,877	\$514,752	\$337,752
	Principal pay-off CWDS (internal loan) per 9/30 CAFR	<u>\$965,000</u> \$1,424,707	<u>\$860,000</u> \$1,448,534			
	Machinery & Equip: New back-up system	\$150,000			CIP: City Hall - west bathrooms	\$30,000

ENTERPRISE FUNDS

Budget Data

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	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
Sources					
Revenues	\$12,807,983	\$17,508,312	\$12,877,800	\$13,802,717	\$12,933,470
Transfers In	\$43,090	\$69,480	\$23,415	\$0	\$2,000,000
Total Sources	\$12,851,073	\$17,577,792	\$12,901,215	\$13,802,717	\$14,933,470
Applications					
Personal Services	\$2,725,939	\$3,060,792	\$3,762,765	\$2,582,758	\$2,518,650
Operating	\$3,275,444	\$4,522,099	\$3,967,470	\$7,563,415	\$7,276,467
Debt	\$2,096,057	\$2,145,341	\$2,174,533	\$2,174,533	\$2,438,856
Transfers	\$1,916,301	\$1,766,779	\$1,823,539	\$627,389	\$603,958
Capital	\$2,453,100	\$1,628,741	\$3,933,940	\$2,819,659	\$7,388,031
Total Applications	\$12,466,841	\$13,123,752	\$15,662,247	\$15,767,754	\$20,225,962
Less Capitalized Applications	(\$4,214,907)	(\$3,517,482)			
Total Non-Capital Applications	\$8,251,934	\$9,606,270			

FUND	FUND NAME	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
SOURCES						
410	Water & Sewer Utility	\$10,255,738	\$11,353,247	\$10,746,200	\$10,770,800	\$12,966,870
412	W&S - Service Availability	\$163,590	\$930,394	\$90,000	\$394,624	\$50,000
420	Development Services	\$1,092,605	\$3,149,360	\$903,915	\$886,500	\$811,500
430	Stormwater	\$1,339,140	\$2,144,791	\$1,161,100	\$1,750,793	\$1,105,100
TOTAL SOURCES		\$12,851,073	\$17,577,792	\$12,901,215	\$13,802,717	\$14,933,470
APPLICATIONS						
410	Water & Sewer Utility	\$6,476,997	\$6,692,335	\$12,962,004	\$12,835,604	\$14,516,927
412	W&S - Service Availability	\$0	\$0	\$0	\$0	\$1,520,000
420	Development Services	\$928,008	\$829,862	\$1,303,839	\$1,286,424	\$1,294,246
430	Stormwater	\$846,929	\$2,084,073	\$1,396,404	\$1,645,726	\$1,374,789
TOTAL APPLICATIONS		\$8,251,934	\$9,606,270	\$15,662,247	\$15,767,754	\$18,705,962
CHANGE IN FUND EQUITY						
		Net Assets		Net Assets less Net Capital (less Restricted for Renewal/Replacement)		
FUND EQUITY - October 1		\$37,366,105	\$39,538,772	\$15,544,279	\$20,455,157	\$18,490,120
Appropriation TO (FROM) Fund Equity		\$4,599,139	\$7,971,522	(\$2,761,032)	(\$1,965,037)	(\$3,772,492)
FUND EQUITY - September 30		\$41,965,244	\$47,510,294	\$12,783,247	\$18,490,120	\$14,717,628
Non-Cash Adjustments		(\$2,426,472)	(\$2,987,478)			
Total Net Assets per CAFR		39,538,772	44,522,816			

	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
Sources					
Revenues	\$10,376,238	\$12,277,641	\$10,830,200	\$11,165,424	\$11,016,870
Transfers In	\$43,090	\$6,000	\$6,000	\$0	\$2,000,000
Total Sources	\$10,419,328	\$12,283,641	\$10,836,200	\$11,165,424	\$13,016,870
Applications					
Personal Services	\$2,179,038	\$2,291,609	\$2,751,916	\$1,692,934	\$1,573,876
Operating Expenses	\$2,578,608	\$2,755,597	\$3,041,326	\$5,718,589	\$5,842,206
Debt	\$2,096,057	\$2,145,341	\$2,174,533	\$2,174,533	\$2,438,856
Transfers	\$1,385,101	\$1,388,529	\$1,445,289	\$627,389	\$603,958
Capital Outlay	\$1,962,973	\$1,234,789	\$3,548,940	\$2,622,159	\$5,578,031
Total Applications	\$10,201,777	\$9,815,865	\$12,962,004	\$12,835,604	\$16,036,927
Less Capitalized Applications	(\$3,724,780)	(\$3,123,530)			
Total Non-Capital Applications	\$6,476,997	\$6,692,335			

Water & Sewer Operations - 3600

Utility/Public Works Director	1	1	1	1
Utility Superintendent	1	1	1	
Field Supervisor	1		1	
Water Conservation Coord/Arborist	1			
Maintenance Worker	16	16	16	11
Line Locator	1	1	1	1
Team Leader	3	3	2	2
Lead Waste Water Treatment Oper	1	1	1	
Lead Water Plant Operator	1	1	1	
Wastewater Treatment Operator	5	5	5	
Water Plant Operator	3	3	3	
Service Technician	2	2	2	2
Meter Reader		3	3	3
Industrial Electrician	1	1	1	
Total	37	38	38	20
TOTAL FULL-TIME PERSONNEL	37	38	38	20

Water & Sewer Operations - Part Time - 3600

Maintenance Worker	1.45	0.73		
Total	1.45	0.73	0.00	0.00
TOTAL PART-TIME PERSONNEL	1.45	0.73	0.00	0.00

	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
SOURCES					
Operating Revenues	\$9,903,217	\$10,801,918	\$10,565,200	\$10,595,800	\$10,856,870
Non-Operating Revenues and Transfers	\$352,521	\$551,329	\$181,000	\$175,000	\$2,110,000
Service Availability Fund	\$163,590	\$930,394	\$90,000	\$394,624	\$50,000
TOTAL SOURCES	\$10,419,328	\$12,283,641	\$10,836,200	\$11,165,424	\$13,016,870
APPLICATIONS					
Operations	\$6,476,997	\$6,692,335	\$12,962,004	\$12,835,604	\$14,516,927
Service Availability Fund	\$0	\$0	\$0	\$0	\$1,520,000
TOTAL APPLICATIONS	\$6,476,997	\$6,692,335	\$12,962,004	\$12,835,604	\$16,036,927

CHANGE IN FUND EQUITY	Net Assets		Net Assets less Net Capital (less Renewal/Replacement, Restricted)		
	FUND EQUITY - October 1	\$27,091,353	\$28,941,522	\$11,249,840	\$14,600,909
Appropriation TO (FROM) Fund Equity	\$3,942,331	\$5,591,306	(\$2,125,804)	(\$1,670,180)	(\$3,020,057)
FUND EQUITY - September 30	\$31,033,684	\$34,532,828	\$9,124,036	\$12,930,729	\$9,910,672
Non-cash Adjustments	(\$2,092,162)	(\$2,889,222)			
Total Net Assets per CAFR	\$28,941,522	\$31,643,606			

Total Net Assets Consist of:
 Cash and Investments - \$24,934,979
 Other Current Assets - \$385,052
 Restricted Investments - \$742,089
 Net Deferred Flow (pension/OPEB) -\$165,629
 Current Liabilities - (\$1,193,484)
 Noncurrent Liabilities - (\$9,078,296)
 Capital Assets
 (net of related debt) - \$15,687,637

Account Number	Description of Expenditure	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
	SOURCES					
<i>Operating:</i>						
343300	Water Supply	\$3,269,402	\$3,669,048	\$3,579,000	\$3,579,000	\$3,893,920
343500	Sewer / Waste Water	\$5,889,587	\$6,284,754	\$6,254,000	\$6,254,000	\$6,292,000
343700	Reclaimed Water	\$475,256	\$437,880	\$464,200	\$464,200	\$428,450
343910	Meter	\$23,839	\$167,443	\$33,000	\$66,600	\$49,500
343920	Penalties (Late)	\$127,426	\$133,284	\$130,000	\$130,000	\$110,000
343925	Application	\$38,420	\$41,100	\$35,000	\$35,000	\$30,000
343930	Turn Off / On	\$55,540	\$45,710	\$55,000	\$55,000	\$40,000
343935	Tampering	\$95	\$190	\$0	\$0	\$0
343940	Inspection	\$1,120	\$9,120	\$2,500	\$2,500	\$2,500
343945	NSF	\$2,380	\$2,580	\$2,500	\$2,500	\$2,500
369300/369301	Settlements & Collections	\$20,100	\$10,682	\$10,000	\$7,000	\$8,000
369900	Misc Revenue	\$52	\$127	\$0	\$0	\$0
	Operating Revenues	\$9,903,217	\$10,801,918	\$10,565,200	\$10,595,800	\$10,856,870
<i>Non-Operating:</i>						
331390	Federal Grant - Other Phys. Environ.	\$33,942	\$24,039	\$0	\$0	\$0
334390	State Grant - Other Phys. Environ.	\$76,336	\$183	\$0	\$0	\$0
361100/361300	Investment	\$198,183	\$521,107	\$175,000	\$175,000	\$110,000
364100	Auction Proceeds	\$970	\$0	\$0	\$0	\$0
	Non-Operating Revenues	\$309,431	\$545,329	\$175,000	\$175,000	\$110,000
	Total Revenues	\$10,212,648	\$11,347,247	\$10,740,200	\$10,770,800	\$10,966,870
381140	From Arbor	\$9,510	\$0	\$0	\$0	\$0
381160	From TLBD Maint	\$25,680	\$0	\$0	\$0	\$0
381161	From Oak Forest Maint	\$1,900	\$0	\$0	\$0	\$0
381411	From Stormwater Utility	\$6,000	\$6,000	\$6,000	\$0	\$0
381121	From Infrastructure Surtax	\$0	\$0	\$0	\$0	\$2,000,000
	Total Transfers	\$43,090	\$6,000	\$6,000	\$0	\$2,000,000
	TOTAL SOURCES	\$10,255,738	\$11,353,247	\$10,746,200	\$10,770,800	\$12,966,870

Account Number	Description of Expenditure	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
510100	Base Wages/Salaries	\$1,459,718	\$1,285,559	\$1,568,565	\$842,802	\$782,471
510140	Overtime	\$68,504	\$101,291	\$40,819	\$53,360	\$32,001
510900	Reimbursements	\$0	\$0	\$0	\$0	\$0
520200	FICA	\$113,703	\$104,195	\$122,193	\$72,545	\$61,565
520220	Pension DB	\$44,137	\$448,515	\$443,640	\$422,970	\$447,180
520225	Pension DC	\$28,301	\$37,748	\$68,875	\$68,875	\$39,403
520230	Health Insurance	\$418,059	\$288,521	\$458,640	\$193,148	\$185,042
520240	Workers' Comp	\$41,676	\$23,366	\$49,184	\$39,234	\$26,214
520250	Unemployment	\$4,940	\$2,414	\$0	\$0	\$0
	Total Payroll	\$2,179,038	\$2,291,609	\$2,751,916	\$1,692,934	\$1,573,876
530311	Legal	\$14,022	\$14,009	\$16,560	\$16,560	\$16,560
530314	Consulting	\$103,767	\$245,843	\$216,850	\$3,128,223	\$2,901,173
530315	Pre/Post Employment	\$3,846	\$3,371	\$2,800	\$1,750	\$1,130
530341	Other Svcs - Contract / Admin	\$15,705	\$23,014	\$17,500	\$829,400	\$831,150
530340	Other Svcs	\$40,279	\$42,404	\$80,744	\$8,248	\$0
530342	Other Svcs - Maint / Licenses	\$20,983	\$21,163	\$27,272	\$22,139	\$17,313
530343	Other Svcs - Banking	\$23,786	\$23,197	\$20,000	\$20,000	\$20,000
530411	Communication - Phone	\$10,830	\$9,522	\$24,114	\$17,981	\$11,157
530413	Communication - R&M	\$1,314	\$0	\$2,000	\$0	\$600
540430	Utilities	\$692,347	\$739,705	\$704,100	\$778,100	\$760,200
540435	Disposal	\$484,847	\$474,069	\$550,000	\$53,893	\$0
545100	R&M Buildings	\$9,042	\$14,430	\$30,080	\$18,187	\$30,710
545130	R&M Bldgs - Water Plant	\$113,774	\$93,009	\$133,370	\$94,895	\$135,000
545140	R&M Bldgs - Sewer Plant	\$226,785	\$271,363	\$314,901	\$91,508	\$197,000
545150	R&M Bldgs - Reclaimed Plant	\$22,456	\$42,117	\$49,000	\$49,167	\$69,000
545230	R&M Infra - Lift Stations	\$90,931	\$146,816	\$100,120	\$59,710	\$136,000
545240	R&M Infra - Water System	\$119,927	\$103,792	\$120,500	\$120,000	\$305,610
545250	R&M Infra - Sewer System	\$96,282	\$41,705	\$62,500	\$126,089	\$77,500
545270	R&M Infra - Grounds	\$5,477	\$5,381	\$23,000	\$33,000	\$32,672
545300	R&M Mach & Equip	\$38,069	\$23,550	\$43,450	\$41,884	\$43,450
545310	R&M M&E - Vehicles	\$20,387	\$15,237	\$23,300	\$14,028	\$23,300
545320	R&M M&E - Meters	\$19,362	\$24,535	\$19,644	\$19,644	\$36,309
550510	Office	\$3,581	\$2,515	\$4,000	\$1,850	\$1,500
550520	Operating	\$22,770	\$2,376	\$26,000	\$777	\$0
550522	Operating - Tires / Filters	\$13,541	\$5,894	\$6,000	\$4,900	\$5,000
550523	Operating - Janitorial	\$1,322	\$1,317	\$2,250	\$950	\$1,000
550524	Operating - Chemicals	\$227,701	\$227,382	\$251,576	\$21,193	\$0
550525	Operating - Small Tools	\$11,895	\$13,536	\$18,475	\$11,239	\$43,730
550526	Operating - Software	\$250	\$250	\$8,550	\$3,279	\$8,550
550527	Operating - Apparel	\$12,414	\$15,784	\$16,550	\$14,550	\$13,760
552000	Fuel	\$65,527	\$69,393	\$70,750	\$70,750	\$70,652
555400	Travel & Per Diem	\$378	\$125	\$1,500	\$375	\$500
555420	Postage / Freight	\$0	\$25	\$100	\$100	\$100
555441	Rent / Lease - Copy Machine	\$1,916	\$1,446	\$1,920	\$1,920	\$1,920
555442	Rent / Lease - Equipment	\$942	\$479	\$3,400	\$2,483	\$3,000
555450	Insurance	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
555451	Insurance - Settlements	\$8,024	\$0	\$0	\$0	\$0
555470	Printing / Binding	\$85	\$0	\$560	\$560	\$310
555480	Promotional / Advertising	\$5,796	\$5,520	\$11,900	\$10,400	\$11,900
555490	Not Otherwise Classified	\$775	\$832	\$550	\$550	\$550
555540	Dues/Reg/Pub	\$8,970	\$9,353	\$10,940	\$9,407	\$9,950
555550	Training	\$3,503	\$6,138	\$9,500	\$3,900	\$8,950
	Total Operating	\$2,578,608	\$2,755,597	\$3,041,326	\$5,718,589	\$5,842,206

Account Number	Description of Expenditure	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
570710	Principal	\$1,761,807	\$1,888,741	\$1,938,785	\$1,938,785	\$1,369,019
570720	Interest	\$336,126	\$256,350	\$235,748	\$235,748	\$1,064,837
570730	Other Debt Service Costs	(\$1,876)	\$250	\$0	\$0	\$5,000
	Total Debt Service	\$2,096,057	\$2,145,341	\$2,174,533	\$2,174,533	\$2,438,856
591001	To General Fund	\$1,385,101	\$1,388,529	\$1,445,289	\$627,389	\$603,958
	Total Transfers	\$1,385,101	\$1,388,529	\$1,445,289	\$627,389	\$603,958
560621	Buildings - Plants and Main	\$800,696	\$400,915	\$0	\$0	\$0
560630	Infrastructure	\$0	\$0	\$0	\$8,508	\$0
560640	Machinery & Equipment	\$399,765	\$222,316	\$103,640	\$571,668	\$0
560641	Mach & Equip - Vehicles	\$0	\$0	\$85,500	\$22,414	\$0
560642	Mach & Equip - Data Proc	\$5,483	\$6,341	\$6,000	\$6,000	\$0
560650	Construction In Progress	\$757,029	\$605,217	\$3,353,800	\$2,011,650	\$4,058,031
	Total Capital	\$1,962,973	\$1,234,789	\$3,548,940	\$2,622,159	\$4,058,031
	Transfer to Balance Sheet	(\$3,724,780)	(\$3,123,530)			
	Transfer to Balance Sheet	(\$3,724,780)	(\$3,123,530)	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$6,476,997	\$6,692,335	\$12,962,004	\$12,835,604	\$14,516,927

CHANGE IN FUND EQUITY

FUND EQUITY - October 1

Appropriation TO (FROM) Fund Equity

FUND EQUITY - September 30

Non-cash Adjustments

Total Net Assets per CAFR

Net Assets		Net Assets less Net Capital (less Renewal/Replacement, Restricted)		
\$22,250,874	\$23,937,453	\$5,808,771	\$8,666,446	\$6,601,642
\$3,778,741	\$4,660,912	(\$2,215,804)	(\$2,064,804)	(\$1,550,057)
\$26,029,615	\$28,598,365	\$3,592,967	\$6,601,642	\$5,051,585
(\$2,092,162)	(\$2,889,222)			
\$23,937,453	\$25,709,143			

Total Net Assets Consist of:
Cash and Investments - \$19,000,516
Other Current Assets - \$385,052
Restricted Investments - \$742,089
Net Deferred Flow (pension/OPEB) -\$165,629
Current Liabilities - (\$1,193,484)
Noncurrent Liabilities - (\$9,078,296)
Capital Assets
(net of related debt) - \$15,687,637

CIP

Emergency plant upgrades (includes TA)	\$821,031
Hydrant & valve replacement	\$40,000
Lift station upgrades	\$80,000
Lk Jesup reclaimed water augmentation plant rehab	\$60,000
Rapid infiltration basins - capacity	\$59,000
Reuse master plan & hydraulic model	\$100,000
WTP 2 standby power connections	\$200,000
WTP 3 standby power connections	\$350,000
WTP 2 and WTP 3 storage tanks rehab	\$200,000
WTP flow meters at wells	\$100,000
WW facilities plan	\$48,000
Sewer pipe relining	\$250,000
Water line replacement	\$250,000
WTP 1 design, well rehab/replacement	\$1,500,000
	\$4,058,031

Account Number	Account Description	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
SOURCES						
<i>Operating:</i>						
324210	Svc Avail - Water / Residential	\$18,399	\$150,188	\$0	\$60,000	\$0
324215	Svc Avail - Sewer / Residential	\$66,891	\$613,150	\$0	\$241,300	\$0
324220	Svc Avail - Water / Commercial	\$2,935	\$665	\$0	\$579	\$0
324225	Svc Avail - Sewer / Commercial	\$13,946	\$9,605	\$0	\$2,745	\$0
	Operating Revenues	\$102,171	\$773,608	\$0	\$304,624	\$0
<i>Non-Operating:</i>						
361100/361300	Investment	\$61,419	\$156,786	\$90,000	\$90,000	\$50,000
	Non-Operating Revenues	\$61,419	\$156,786	\$90,000	\$90,000	\$50,000
	Total Revenues	\$163,590	\$930,394	\$90,000	\$394,624	\$50,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$163,590	\$930,394	\$90,000	\$394,624	\$50,000
APPLICATIONS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$0	\$0	\$0	\$0	\$1,520,000
	Total Capital	\$0	\$0	\$0	\$0	\$1,520,000
	TOTAL APPLICATIONS	\$0	\$0	\$0	\$0	\$1,520,000
CHANGE IN FUND EQUITY						
	FUND EQUITY - October 1	\$4,840,479	\$5,004,069	\$5,441,069	\$5,934,463	\$6,329,087
	Appropriation TO (FROM) Fund Equity	\$163,590	\$930,394	\$90,000	\$394,624	(\$1,470,000)
	FUND EQUITY - September 30	\$5,004,069	\$5,934,463	\$5,531,069	\$6,329,087	\$4,859,087

CIP:	
Well rehab/replacement	\$1,000,000
Tuscawilla Crossing connection	\$200,000
Bypass pumps	\$320,000
	\$1,520,000

	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
Sources					
Revenues	\$1,339,140	\$2,081,311	\$1,161,100	\$1,750,793	\$1,105,100
Transfers In	\$0	\$63,480	\$0	\$0	\$0
Total Sources	\$1,339,140	\$2,144,791	\$1,161,100	\$1,750,793	\$1,105,100
Applications					
Personal Services	\$417,198	\$495,283	\$587,118	\$466,093	\$444,028
Operating Expenses	\$258,431	\$1,417,490	\$389,986	\$1,119,133	\$725,761
Transfers	\$171,300	\$171,300	\$171,300	\$0	\$0
Capital Outlay	\$353,182	\$363,499	\$248,000	\$60,500	\$205,000
Total Applications	\$1,200,111	\$2,447,572	\$1,396,404	\$1,645,726	\$1,374,789
Less Capitalized Applications	(\$353,182)	(\$363,499)			
Total Non-Capital Applications	\$846,929	\$2,084,073			

Operations - 3800

Stormwater Manager	1			1
Team Leader	1	1	1	
Maintenance Worker	5	5	5	4
Total	7	6	6	5

Engineering - 3810

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

TOTAL FULL-TIME PERSONNEL	9	8	9	6
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Account Number	Account Description	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
SOURCES						
<i>Operating:</i>						
322120	Engineering Inspection	\$28,389	\$52,097	\$10,000	\$10,000	\$20,000
343901	Stormwater	\$1,092,054	\$1,095,570	\$1,139,100	\$1,139,100	\$1,077,600
Operating Revenues		\$1,120,443	\$1,147,667	\$1,149,100	\$1,149,100	\$1,097,600
<i>Non-Operating:</i>						
331390	Federal Grant - Other Phys. Environ.	\$7,359	\$744,968	\$0	\$472,115	\$0
334390	State Grant - Other Phys. Environ.	\$654	\$0	\$0	\$0	\$0
337300	Grant - Physical Environment	\$195,555	\$0	\$0	\$0	\$0
361100/361300	Investment	\$11,445	\$29,027	\$12,000	\$12,000	\$7,500
364100	Auction Proceeds	\$3,684	\$0	\$0	\$0	\$0
366000	Misc Private Donations	\$0	\$156,925	\$0	\$117,578	\$0
369301	Settlement Insurance Proceeds	\$0	\$2,724	\$0	\$0	\$0
Non-Operating Revenues		\$218,697	\$933,644	\$12,000	\$601,693	\$7,500
Total Revenues		\$1,339,140	\$2,081,311	\$1,161,100	\$1,750,793	\$1,105,100
381130	From Solid Waste	\$0	\$63,480	\$0	\$0	\$0
Total Transfers		\$0	\$63,480	\$0	\$0	\$0
TOTAL SOURCES		\$1,339,140	\$2,144,791	\$1,161,100	\$1,750,793	\$1,105,100
APPLICATIONS						
<i>Division</i>						
3800	Operations	\$680,274	\$797,111	\$1,134,827	\$1,009,827	\$1,219,048
3810	Engineering	\$166,655	\$1,286,962	\$261,577	\$635,899	\$155,741
TOTAL APPLICATIONS		\$846,929	\$2,084,073	\$1,396,404	\$1,645,726	\$1,374,789

CHANGE IN FUND EQUITY	Net Assets		Net Assets less Net Capital		
FUND EQUITY - October 1	\$7,501,249	\$7,665,518	\$504,161	\$791,487	\$896,554
Appropriation TO (FROM) Fund Equity	\$492,211	\$60,718	(\$235,304)	\$105,067	(\$269,689)
FUND EQUITY - September 30	\$7,993,460	\$7,726,236	\$268,857	\$896,554	\$626,865
Total Net Assets per CAFR	\$7,665,518	\$7,652,250			

Total Net Assets consist of:
 Cash and Investments - \$990,073
 Other Current Assets - \$744,968
 Net Deferred Flow (pension) - \$26,256
 Current Liabilities - (\$705,365)
 Non-current Liabilities - (\$264,445)
 Capital Assets
 (net of related debt) - \$6,860,763

Account Number	Description of Expenditure	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
510100	Base Wages/Salaries	\$266,959	\$309,730	\$374,536	\$284,536	\$252,053
510140	Overtime	\$1,783	\$11,111	\$2,001	\$4,005	\$2,150
520200	FICA	\$20,429	\$24,344	\$28,819	\$23,819	\$19,249
520220	Pension DB	\$37,680	\$65,504	\$61,888	\$59,884	\$78,770
520225	Pension DC	\$6,937	\$10,572	\$16,350	\$11,350	\$6,543
520230	Health Insurance	\$70,792	\$63,249	\$83,621	\$62,596	\$69,767
520240	Workers' Comp	\$12,618	\$10,773	\$19,903	\$19,903	\$15,496
	Total Payroll	\$417,198	\$495,283	\$587,118	\$466,093	\$444,028
530311	Legal	\$4,978	\$4,670	\$5,400	\$5,400	\$5,400
530314	Consulting	\$17,426	\$163,483	\$25,000	\$82,734	\$75,000
530315	Pre/Post Employment	\$435	\$290	\$1,480	\$1,480	\$745
530341	Other Svcs - Contract / Admin	\$22,652	\$31,172	\$16,968	\$188,268	\$192,802
530342	Other Svcs - Maint / Licenses	\$918	\$1,187	\$2,946	\$2,946	\$2,945
530411	Communication - Phone	\$1,702	\$1,369	\$1,968	\$1,968	\$480
530413	Communication - R&M	\$426	\$0	\$1,200	\$1,200	\$0
545210	R&M Infra - Stormwater	\$122,516	\$151,261	\$170,871	\$160,371	\$170,040
545270	R&M Infra - Grounds	\$35,961	\$1,011,626	\$76,640	\$587,253	\$198,596
545300	R&M Mach & Equip	\$14,354	\$9,493	\$27,900	\$27,900	\$17,900
545310	R&M M&E - Vehicles	\$3,486	\$14,251	\$4,300	\$4,300	\$4,750
550510	Office	\$102	\$71	\$200	\$200	\$200
550520	Operating	\$0	\$14	\$200	\$200	\$200
550522	Operating - Tires / Filters	\$1,039	\$1,464	\$2,950	\$2,950	\$2,950
550524	Operating - Chemicals	\$11,986	\$0	\$15,500	\$15,500	\$15,500
550525	Operating - Small Tools	\$2,468	\$5,335	\$7,700	\$7,700	\$10,200
550527	Operating - Apparel	\$3,625	\$4,854	\$6,797	\$6,797	\$7,746
552000	Fuel	\$9,565	\$13,293	\$14,240	\$14,240	\$10,722
555400	Travel & Per Diem	\$152	\$16	\$700	\$700	\$700
555420	Postage / Freight	\$0	\$0	\$300	\$300	\$200
555442	Rent / Lease - Equipment	\$0	\$0	\$100	\$100	\$2,500
555480	Promotional / Advertising	\$0	\$0	\$300	\$300	\$300
555540	Dues/Reg/Pub	\$2,926	\$3,034	\$3,861	\$3,861	\$3,985
555550	Training	\$1,714	\$607	\$2,465	\$2,465	\$1,900
	Total Operating	\$258,431	\$1,417,490	\$389,986	\$1,119,133	\$725,761
591001	To General Fund	\$165,300	\$165,300	\$165,300	\$0	\$0
591410	To Water Sewer Utility	\$6,000	\$6,000	\$6,000	\$0	\$0
	Total Transfers	\$171,300	\$171,300	\$171,300	\$0	\$0
560630	Infrastructure	\$39,233	\$334,190	\$0	\$0	\$0
560640	Machinery & Equipment	\$4,945	\$9,241	\$33,000	\$7,500	\$5,000
560642	Mach & Equip - Data Proc	\$1,517	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$307,487	\$20,068	\$215,000	\$53,000	\$200,000
	Assets Transferred to Balance Sheet	(\$353,182)	(\$363,499)			
	Total Capital	\$0	\$0	\$248,000	\$60,500	\$205,000
	TOTAL APPLICATIONS	\$846,929	\$2,084,073	\$1,396,404	\$1,645,726	\$1,374,789

Account Number	Description of Expenditure	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
510100	Base Wages/Salaries	\$172,593	\$213,680	\$225,552	\$225,552	\$213,822
510140	Overtime	\$1,758	\$11,069	\$1,500	\$3,504	\$2,150
520200	FICA	\$13,267	\$17,057	\$17,380	\$17,380	\$16,323
520220	Pension DB	\$26,779	\$56,426	\$56,026	\$54,022	\$70,060
520225	Pension DC	\$1,932	\$6,135	\$6,435	\$6,435	\$5,931
520230	Health Insurance	\$53,381	\$49,505	\$50,531	\$50,531	\$62,376
520240	Workers' Comp	\$10,955	\$9,499	\$17,118	\$17,118	\$14,510
	Total Payroll	\$280,665	\$363,371	\$374,542	\$374,542	\$385,172
530311	Legal	\$4,978	\$4,670	\$5,400	\$5,400	\$5,400
530315	Pre/Post Employment	\$435	\$290	\$1,480	\$1,480	\$745
530341	Other Svcs - Contract / Admin	\$13,652	\$16,860	\$0	\$171,300	\$175,834
530342	Other Svcs - Maint / Licenses	\$864	\$1,187	\$2,146	\$2,146	\$2,145
530411	Communication - Phone	\$274	\$649	\$336	\$336	\$480
530413	Communication - R&M	\$426	\$0	\$1,200	\$1,200	\$0
545210	R&M Infra - Stormwater	\$122,516	\$151,261	\$170,871	\$160,371	\$170,040
545270	R&M Infra - Grounds	\$35,961	\$36,444	\$76,640	\$149,640	\$198,596
545300	R&M Mach & Equip	\$14,354	\$9,493	\$27,900	\$27,900	\$17,900
545310	R&M M&E - Vehicles	\$3,486	\$14,101	\$4,000	\$4,000	\$4,450
550510	Office	\$102	\$71	\$200	\$200	\$200
550520	Operating	\$0	\$14	\$200	\$200	\$200
550522	Operating - Tires / Filters	\$1,039	\$1,464	\$2,750	\$2,750	\$2,750
550524	Operating - Chemicals	\$11,986	\$0	\$15,500	\$15,500	\$15,500
550525	Operating - Small Tools	\$2,291	\$5,335	\$7,500	\$7,500	\$10,000
550527	Operating - Apparel	\$3,308	\$4,391	\$5,622	\$5,622	\$6,571
552000	Fuel	\$9,246	\$12,987	\$12,975	\$12,975	\$10,380
555400	Travel & Per Diem	\$0	\$0	\$500	\$500	\$500
555420	Postage / Freight	\$0	\$0	\$200	\$200	\$100
555442	Rent / Lease - Equipment	\$0	\$0	\$100	\$100	\$2,500
555480	Promotional / Advertising	\$0	\$0	\$300	\$300	\$300
555540	Dues/Reg/Pub	\$2,766	\$2,785	\$3,500	\$3,500	\$3,185
555550	Training	\$625	\$438	\$1,665	\$1,665	\$1,100
	Total Operating	\$228,309	\$262,440	\$340,985	\$574,785	\$628,876
591001	To General Fund	\$165,300	\$165,300	\$165,300	\$0	\$0
591410	To Water Sewer Utility	\$6,000	\$6,000	\$6,000	\$0	\$0
	Total Transfers	\$171,300	\$171,300	\$171,300	\$0	\$0
560630	Infrastructure	\$39,233	\$334,190	\$0	\$0	\$0
560640	Machinery & Equipment	\$4,945	\$9,241	\$33,000	\$7,500	\$5,000
560642	Mach & Equip - Data Proc	\$1,517	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$120,674	\$20,068	\$215,000	\$53,000	\$200,000
	Assets Transferred to Balance Sheet	(\$166,369)	(\$363,499)			
	Total Capital	\$0	\$0	\$248,000	\$60,500	\$205,000
	TOTAL APPLICATIONS	\$680,274	\$797,111	\$1,134,827	\$1,009,827	\$1,219,048

Machinery & Equipment:
Storm drain expansion plug

\$5,000

CIP:
North Tuskawilla Road outfall replacement
Outfall near SR 419 & future trail (66")
Curb inlet replacements
Pipe relining

\$75,000
\$25,000
\$35,000
\$65,000
200,000

Account Number	Description of Expenditure	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
510100	Base Wages/Salaries	\$94,366	\$96,050	\$148,984	\$58,984	\$38,231
510140	Overtime	\$25	\$42	\$501	\$501	\$0
520200	FICA	\$7,162	\$7,287	\$11,439	\$6,439	\$2,926
520220	Pension DB	\$10,901	\$9,078	\$5,862	\$5,862	\$8,710
520225	Pension DC	\$5,005	\$4,437	\$9,915	\$4,915	\$612
520230	Health Insurance	\$17,411	\$13,744	\$33,090	\$12,065	\$7,391
520240	Workers' Comp	\$1,663	\$1,274	\$2,785	\$2,785	\$986
	Total Payroll	\$136,533	\$131,912	\$212,576	\$91,551	\$58,856
530314	Consulting	\$17,426	\$163,483	\$25,000	\$82,734	\$75,000
530341	Other Svcs - Contract / Admin	\$9,000	\$14,312	\$16,968	\$16,968	\$16,968
530342	Other Svcs - Maint / Licenses	\$54	\$0	\$800	\$800	\$800
530411	Communication - Phone	\$1,428	\$720	\$1,632	\$1,632	\$0
545270	R&M Infra - Grounds	\$0	\$975,182	\$0	\$437,613	\$0
545310	R&M M&E - Vehicles	\$0	\$150	\$300	\$300	\$300
550522	Operating - Tires / Filters	\$0	\$0	\$200	\$200	\$200
550525	Operating - Small Tools	\$177	\$0	\$200	\$200	\$200
550527	Operating - Apparel	\$317	\$463	\$1,175	\$1,175	\$1,175
552000	Fuel	\$319	\$306	\$1,265	\$1,265	\$342
555400	Travel & Per Diem	\$152	\$16	\$200	\$200	\$200
555540	Dues/Reg/Pub	\$160	\$249	\$361	\$361	\$800
555550	Training	\$1,089	\$169	\$800	\$800	\$800
	Total Operating	\$30,122	\$1,155,050	\$49,001	\$544,348	\$96,885
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$186,813	\$0	\$0	\$0	\$0
	Assets Transferred to Balance Sheet	(\$186,813)	\$0			
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$166,655	\$1,286,962	\$261,577	\$635,899	\$155,741

	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
Sources					
Revenues	\$1,092,605	\$3,149,360	\$886,500	\$886,500	\$811,500
Transfers In	\$0	\$0	\$17,415	\$0	\$0
Total Sources	\$1,092,605	\$3,149,360	\$903,915	\$886,500	\$811,500
Applications					
Personal Services	\$129,703	\$273,900	\$423,731	\$423,731	\$500,746
Operating Expenses	\$438,405	\$349,012	\$536,158	\$725,693	\$708,500
Transfers	\$359,900	\$206,950	\$206,950	\$0	\$0
Capital Outlay	\$136,945	\$30,453	\$137,000	\$137,000	\$85,000
Total Applications	\$1,064,953	\$860,315	\$1,303,839	\$1,286,424	\$1,294,246
Less Capitalized Applications	(\$136,945)	(\$30,453)			
Total Non-Capital Applications	\$928,008	\$829,862			

Building Plans and Inspections - 2400

Assistant Customer Service Mgr			1		1
Permit Specialist	2	2	1		2
Customer Service Rep		1	1		1
Total	2	3	3		4

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

Customer Service Rep	1.46	0.73	2.19		0.73
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TOTAL PART-TIME PERSONNEL	1.46	0.73	2.19		4.73
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Account Number	Account Description	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
SOURCES						
<i>Operating:</i>						
322110	Plans Review	\$204,897	\$824,584	\$226,000	\$226,000	\$250,000
322130	Building Permits	\$693,696	\$1,929,501	\$451,500	\$451,500	\$366,500
322140	Building Permit - Surcharge	\$5,348	\$5,914	\$4,000	\$4,000	\$3,000
322210	Electrical Permit	\$26,843	\$43,903	\$25,000	\$25,000	\$25,000
322220	Plumbing Permit	\$36,655	\$97,435	\$50,000	\$50,000	\$50,000
322230	Mechanical Permit	\$87,708	\$129,601	\$60,000	\$60,000	\$75,000
369900	Misc Revenue	\$5	\$0	\$0	\$0	\$0
Operating Revenues		\$1,055,152	\$3,030,938	\$816,500	\$816,500	\$769,500
<i>Non-Operating:</i>						
361100/361300	Investment	\$37,444	\$118,422	\$70,000	\$70,000	\$42,000
364100	Auction Proceeds	\$9	\$0	\$0	\$0	\$0
Non-Operating Revenues		\$37,453	\$118,422	\$70,000	\$70,000	\$42,000
Total Revenues		\$1,092,605	\$3,149,360	\$886,500	\$886,500	\$811,500
381140	From Arbor	\$0	\$0	\$17,415	\$0	\$0
Total Transfers		\$0	\$0	\$17,415	\$0	\$0
TOTAL SOURCES		\$1,092,605	\$3,149,360	\$903,915	\$886,500	\$811,500
APPLICATIONS						
<i>Division</i>						
2400	Plans and Inspections	\$928,008	\$829,862	\$1,303,839	\$1,286,424	\$1,294,246
TOTAL APPLICATIONS		\$928,008	\$829,862	\$1,303,839	\$1,286,424	\$1,294,246

CHANGE IN FUND EQUITY	Net Assets		Net Assets less Net Capital		
FUND EQUITY - October 1	\$2,773,503	\$2,931,732	\$3,790,278	\$5,062,761	\$4,662,837
Appropriation TO (FROM) Fund Equity	\$164,597	\$2,319,498	(\$399,924)	(\$399,924)	(\$482,746)
FUND EQUITY - September 30	\$2,938,100	\$5,251,230	\$3,390,354	\$4,662,837	\$4,180,091
Non-cash Adjustments:	(\$6,368)	(\$24,270)			
Total Net Assets per CAFR	\$2,931,732	\$5,226,960	Total Net Assets consist of: Cash and Investments - \$5,318,968 Net Deferred Flow (pension) - \$17,322 Current Liabilities - (\$91,823) Non-current Liabilities - (\$181,706) Capital Assets (net of related debt) - \$164,199		

Account Number	Description of Expenditure	FY 17/18 Actual	FY 18/19 Actual	Original FY 19/20 Budget	Revised FY 19/20 Budget	FY 20/21 Budget
510100	Base Wages/Salaries	\$104,204	\$177,304	\$301,950	\$301,950	\$340,718
510140	Overtime	\$4,076	\$3,595	\$1,500	\$1,500	\$3,149
520200	FICA	\$7,863	\$13,601	\$17,746	\$17,746	\$26,164
520220	Pension DB	(\$14,911)	\$49,471	\$50,816	\$50,816	\$49,350
520225	Pension DC	\$2,434	\$2,928	\$9,267	\$9,267	\$15,545
520230	Health Insurance	\$25,851	\$26,745	\$41,458	\$41,458	\$64,410
520240	Workers' Comp	\$186	\$256	\$994	\$994	\$1,410
	Total Payroll	\$129,703	\$273,900	\$423,731	\$423,731	\$500,746
530314	Consulting	\$10,000	\$12,500	\$140,000	\$165,000	\$95,000
530315	Pre/Post Employment	\$0	\$75	\$200	\$200	\$200
530341	Other Svcs - Contract / Admin	\$421,180	\$318,430	\$360,000	\$546,154	\$566,950
530342	Other Svcs - Maint / Licenses	\$0	\$4,257	\$27,000	\$2,000	\$27,000
530411	Communication - Phone	\$2,895	\$3,504	\$3,408	\$3,408	\$3,000
550510	Office	\$1,964	\$445	\$2,100	\$1,900	\$2,100
550520	Operating	\$19	\$0	\$0	\$0	\$0
550525	Operating - Small Tools	\$0	\$1,256	\$0	\$3,381	\$0
550526	Operating - Software	\$0	\$0	\$1,200	\$1,200	\$12,000
550527	Operating - Apparel	\$408	\$264	\$500	\$700	\$500
552000	Fuel	\$153	\$0	\$0	\$0	\$0
555420	Postage / Freight	\$0	\$0	\$100	\$100	\$100
555470	Printing / Binding	\$241	\$0	\$500	\$500	\$500
555540	Dues/Reg/Pub	\$1,331	\$0	\$350	\$350	\$350
555550	Training	\$214	\$8,281	\$800	\$800	\$800
	Total Operating	\$438,405	\$349,012	\$536,158	\$725,693	\$708,500
591001	To General Fund	\$359,900	\$206,950	\$206,950	\$0	\$0
	Total Transfers	\$359,900	\$206,950	\$206,950	\$0	\$0
560641	Mach & Equip - Vehicles	\$0	\$0	\$26,000	\$27,694	\$0
560643	Mach & Equip - Furn/Office	\$0	\$3,343	\$0	\$0	\$0
560650	Construction In Progress	\$136,945	\$0	\$45,000	\$43,306	\$45,000
560680	Intangibles	\$0	\$27,110	\$66,000	\$66,000	\$40,000
	Assets Transferred to Balance Sheet	(\$136,945)	(\$30,453)			
	Total Capital	\$0	\$0	\$137,000	\$137,000	\$85,000
	TOTAL APPLICATIONS	\$928,008	\$829,862	\$1,303,839	\$1,286,424	\$1,294,246

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

Intangibles:
GIS 15,000
DocuSign 25,000
40,000

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 \$5,000 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

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, 2020 to September 30, 2021 would be Fiscal Year 2021 (FY21)

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

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 – Tuscawilla Lighting and Beautification District; an assessment district

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

transfers – see interfund transfers

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

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

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

W&S – Water and Sewer Utility Fund

WTP – water treatment plant