

ADOPTED **BUDGET**
FISCAL YEAR 2017

**CITY OF
WINTER SPRINGS**



This page intentionally left blank.



Table of Contents

	Page Number	
	<u>Print Version</u>	<u>PDF Version</u>
Please note: In the electronic version of the budget document you may click on any item in the Table of Contents to link to the first page of that section of the document.		
Budget Message		
City Manager's Executive Summary	i	9
Source & Application of Funds - Organization-Wide by Fund Type	1	18
Source & Application of Funds - Organization-Wide by Category	2	19
Source & Application of Funds - Organization-Wide by Classification	3	20
Source & Application of Funds - Organization-Wide by Function	4	21
Fund Balance/Fund Equity	5	22
Major Revenues	7	24
Personnel	13	30
Debt Service	15	32
Capital	19	36
Financial and Organizational Structure		
Organizational Chart	22	41
Current Leadership	23	42
Financial / Fund Structure	24	43
Budget Process and Calendar	29	48
Budget, Financial, and Management Guidelines	31	50
Budget Data		
<u>GENERAL FUND</u>		
General Fund Fiscal Policy Tests	33	55
General Fund Sources by Classification	34	56
General Fund Applications by Function	35	57
General Fund Sources - Non-Department Specific	36	58
General Fund Sources - Department Specific	37	59
General Fund Applications by Department	38	60
Department/Division:		
Executive - Applications/Personnel	40	62
1100 Commission	42	64
1200 City Manager	43	65
1210 City Clerk	44	66
General Government - Applications	45	67
1400 Legal Services	47	69
1900 General	48	70
Finance - Applications/Personnel	49	71
1300 General	51	73
1310 Human Resources	52	74
1360 Utility Billing & Customer Service	53	75
1920 Risk Management	54	76
Information Services - Applications/Personnel	55	77
1600 General	57	79
1620 Kiva/GIS (Geographic Information System)	58	80
1910 City Hall	59	81

Table of Contents

	Page Number	
Please note: In the electronic version of the budget document you may click on any item in the Table of Contents to link to the first page of that section of the document.	<u>Print Version</u>	<u>PDF Version</u>
Public Works - Applications/Personnel	60	82
4100 Administration	62	84
4110 Roads and Rights of Way (ROW) Maintenance	63	85
1930 Facilities Maintenance	64	86
1940 Fleet Maintenance	65	87
Community Development - Applications/Personnel	66	88
1500 Administration	68	90
1510 Long-Range Planning	69	91
1520 Urban Beautification	70	92
1530 Streetlighting	71	93
Police - Applications/Personnel	72	94
2100 Office of the Chief	74	96
2110 Criminal Investigations	75	97
2120 Community Services	76	98
2130 Operations	77	99
2135 Special Operations	78	100
2140 Support Services	79	101
2150 Code Enforcement	80	102
Fire - Applications/Personnel	81	103
2200 Operations	83	105
Parks and Recreation - Applications/Personnel	84	106
7200 Administration	86	108
7210 Athletics	87	109
7220 Partnerships	88	110
7230 Parks & Grounds	89	111
7240 Program & Special Events	90	112
7250 Seniors	91	113
7400 Community Events	92	114
<u>OTHER GOVERNMENTAL FUNDS</u>		
Sources Recap by Fund	93	117
Applications Recap by Fund	94	118
Source and Application of Funds - Multi-Year by Category	95	119
Special Revenue Funds:		
101 Police Education	96	120
102 Special Law Enforcement Trust - Federal	97	121
103 Special Law Enforcement Trust - Local	98	122
120 Transportation Improvement	99	123
121 Infrastructure Surtax Fund	100	124
130 Solid Waste/Recycling	103	127
140 Arbor	104	128
150 Transportation Impact Fee	105	129
151 Police Impact Fee	106	130
152 Fire Impact Fee	107	131
153 Park Impact Fee	108	132

Table of Contents

		Page Number	
Please note: In the electronic version of the budget document you may click on any item in the Table of Contents to link to the first page of that section of the document.			
		<u>Print Version</u>	<u>PDF Version</u>
Tuscawilla:			
160	TLBD Maintenance	109	133
261	TLBD Debt Service	110	134
262	TLBD Phase II Debt Service	111	135
162	Tuscawilla Phase III Special Assessment	112	136
Oak Forest:			
161	Oak Forest Maintenance	115	139
260	Oak Forest Debt Service	116	140
Debt Service:			
201	2003/2014 Debt Service	117	141
202	1999/2011 Debt Service	118	142
240	Central Winds General Obligation Debt Service	119	143
Capital Project:			
301	1999 Construction	120	144
302	Revolving Rehabilitation	121	145
304	Utility/Public Works Facility	122	146
305	Excellence in Customer Service Initiative	123	147
<u>ENTERPRISE FUNDS</u>			
Source and Application of Funds - Multi-Year by Category		124	151
Enterprise Funds Recap		125	152
410	Water and Sewer Utility - Overview & Personnel	126	153
3600	Sources	128	155
3600	Applications	129	156
412	Water and Sewer Service Availability	131	158
411	Stormwater Utility - Overview & Personnel	132	159
	Stormwater Summary	134	161
3800	Applications - Operations	135	162
3810	Applications - Engineering	136	163
420	Development Services - Overview & Personnel	137	164
2400	Plans and Inspections Division	139	166
Appendix			
Glossary		140	169

This page intentionally left blank.



BUDGET MESSAGE

This page intentionally left blank.



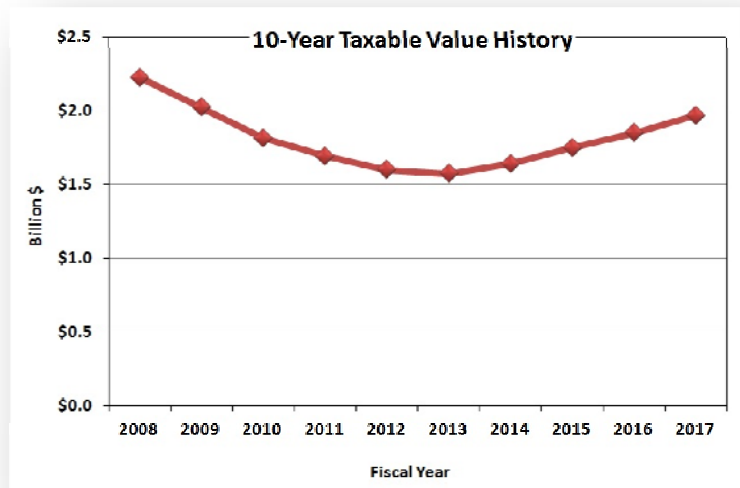
EXECUTIVE SUMMARY

(As transmitted with Proposed Budget 7.1.16)

The Fiscal Year 2017 Budget, as proposed, totals \$41,957,633 (excluding appropriations to fund balance), and represents a \$670,757 or 1.6%, decrease over the prior fiscal year's budget of \$42,628,390. Total proposed General Fund spending of \$17,350,455 represents a \$112,909 increase over the prior fiscal year. The proposed operating millage rate of 2.43 mills and voted debt service millage rate of 0.11 mills remain unchanged from the prior fiscal year.

Funding Outlook

Preliminary ad valorem taxable values, as provided by the Seminole County Property Appraiser (SCPA), are projected to increase approximately 6.7% in Fiscal Year 2017, over the prior year, with approximately 21% of that increase resulting from new construction and annexations into the City. This represents the fourth consecutive year of expansion, following a five-year decline in taxable values (as shown in chart below) totaling approximately 29%. In addition to the new construction and annexation components, valuation increases in aggregate existing properties are projected and therefore reflected in the SCPA's estimates as a result of "continued improvement in both commercial and residential property values" (source: SCPA's May 26, 2016 letter). At the proposed millage rate of 2.43 mills, this increase in taxable value is anticipated to result in \$277,630 in new property tax revenues in the City's General Fund in Fiscal Year 2017. However, this increase will be partially offset by an increased payment to the Community Redevelopment Agency of approximately \$52K.



An individual property owner's particular tax bill depends upon several factors including their property's valuation/taxable value, accumulated Save Our Homes savings, and the millage rate levied by the City 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.

In addition to property tax revenues, both the half-cent sales tax and state shared revenues are projected to slightly increase in Fiscal Year 2017. However, these collective (projected) increases are mitigated by a projected decrease in local communication service tax which continues to trend downward. The resultant effect is a less than 1% aggregate increase in General Fund revenues and transfers which are available to fund the Fiscal Year 2017 Proposed Budget.

We continue to facilitate the Fiscal Year 2017 Budget with a concerted, proactive approach and related strategies which were implemented effective with our Fiscal Year 2010 Budget. These measures have positioned us to meet and overcome the challenges and limitations we have faced without raising our millage rate or reducing the outstanding current level of services provided to our citizens, which remain sound as evidenced in part by the City's recognition during Fiscal Year 2012 as one of the *100 Best Places to Live in America* by Money Magazine and our ranking in Fiscal Year 2015 as the *Second Safest City to Live in Florida*.

Budget Methodology

The City's Fiscal Year 2017 Proposed Budget continues to incorporate tenets of our previously adopted *Strategic Plan* as well as budgeting strategies previously implemented effective with our Fiscal Year 2010 Budget including personnel reorganizations (as warranted and appropriate) and zero-based budgeting. As previously discussed, these strategies, and our associated proactive approach to planning and budgeting, have proven successful in positioning the City for current and future growth opportunities.

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 over the past eight years. We continue to examine our overall staffing structure for potential additional reorganizations and/or outsourcing opportunities in order to ensure we have the most efficient and effective use of our limited resources.

Finally, preparation of our Fiscal Year 2017 Budget was facilitated with the continued utilization of a zero-based budgeting paradigm. This technique, which reverses the working process of traditional incremental budgeting, is aimed at ensuring that only a justifiable and defensible level of expenditures is appropriated, thus facilitating our ability to continue to provide our citizens with a millage rate that reflects only that which is justly required for the provision of City services.

Summary information related to the Fiscal Year 2017 Proposed Budget is provided beginning on page iii.

Committed to...

Transparency ▪ Customer Service ▪ Fiscal Responsibility ▪ Excellence ▪ Teamwork



OVERALL BUDGET REVENUES

Based upon an operating millage assumption of 2.4300 mills, total revenues and transfers inclusive of \$6M in loan proceeds for water quality initiatives are projected to increase by 13.8% in FY 2017. Without consideration of the loan proceeds total revenues and transfers would be decreasing by 2.2%. Inclusive of appropriations from fund balance, a total increase of 3.9% is projected as follows:

	FY 15/16 Original Budget	FY 16/17 Proposed Budget	Change
General	\$17,240,997	\$17,354,676	0.7%
Other Governmental	8,450,912	7,378,777	(12.7%)
Enterprise	<u>11,833,428</u>	<u>17,959,075</u>	51.8%
Sub-Total	\$37,525,337	\$42,692,528	13.8%
Appropriation From Fund Balances	<u>6,086,474</u>	<u>2,626,810</u>	(56.8%)
Total	<u>\$43,611,811</u>	<u>\$45,319,338</u>	<u>3.9%</u>

OVERALL BUDGET SPENDING

Total expenditures and transfers out are projected to decrease by 1.6% in FY 2017. Inclusive of appropriations to fund balance, a total increase of 3.9% is projected as follows:

	FY 15/16 Original Budget	FY 16/17 Proposed Budget	Change
General	\$17,237,546	\$17,350,455	0.7%
Other Governmental	11,195,378	9,726,166	(13.1%)
Enterprise	<u>14,195,466</u>	<u>14,881,012</u>	4.8%
Sub-Total	\$42,628,390	\$41,957,633	(1.6%)
Appropriation To Fund Balances	<u>983,421</u>	<u>3,361,705</u>	241.8%
Total	<u>\$43,611,811</u>	<u>\$45,319,338</u>	<u>3.9%</u>

OVERALL CHANGE IN FINANCIAL POSITION

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

	FY 15/16 Actual Ending Fund Bal/Equity	FY 16/17 Projected Ending Fund Bal/Equity	Change
General	\$8,477,616	\$8,481,837	0.0%
Other Governmental	15,256,432	12,909,043	(15.4%)
Enterprise	<u>9,886,836</u>	<u>12,964,899</u>	31.1%
Total	<u>\$33,620,884</u>	<u>\$34,355,779</u>	<u>2.2%</u>

REVENUE HIGHLIGHTS

AD VALOREM

In order to fund the FY 2017 Proposed Budget, a total millage rate of 2.5400 mills, inclusive of an operating millage rate of 2.4300 and a voted debt millage rate of 0.1100, is proposed. These rates remain unchanged from last year as shown below:

	<u>FY 2016</u>	<u>FY 2017</u>	<u>Change</u>
Operating	2.4300	2.4300	0.0000
Voted Debt	<u>0.1100</u>	<u>0.1100</u>	<u>0.0000</u>
Total	2.5400	2.5400	0.0000

Incorporating the preliminary FY 2017 County MSTU millage, the combined proposed millage rate to City taxpayers of 4.8699 also remains unchanged from last year as shown below:

	<u>FY 2016</u>	<u>FY 2017</u>	<u>Change</u>
City Operating	2.4300	2.4300	0.0000
City Voted Debt	0.1100	0.1100	0.0000
County MSTU (prelim.)	<u>2.3299</u>	<u>2.3299</u>	<u>0.0000</u>
Total	4.8699	4.8699	0.0000

At 2.4300 mills, the FY 2017 operating millage rate would be 4.25% more than the “rolled-back” rate of 2.3309 mills, based on the preliminary ad valorem tax base as provided by the Seminole County Property Appraiser.

For the past seven years the General Fund has transferred funds to service the general obligation debt of Central Winds Park. Based on early property valuation estimates, a Fiscal Year 2017 General Fund transfer will not be necessary in order to maintain the voted debt millage rate at a constant 0.1100 mills.

The preliminary FY 2017 ad valorem tax base compares to the base for FY 2016 as follows:

<u>FY 15/16</u>	<u>FY 16/17 (Preliminary)</u>	<u>Change</u>
\$1,843,713,578	\$1,967,571,945	\$123,858,367 / 6.7%

**Includes New Construction totaling \$24,736,950 and Annexations totaling \$703,481.*

Based on preliminary valuations and the proposed operating millage rate, projected FY 2017 net ad valorem revenues are expected to increase \$277,630 or 6.7% as follows:

<u>FY 15/16</u>	<u>FY 16/17</u>	<u>Change</u>
\$4,312,322	\$4,589,952	\$277,630 / 6.7%

STATE SHARED REVENUES (Revenue Sharing and Half-Cent Sales Tax)

Due to modest improvement in economic conditions and other related factors, FY 2017 State Shared Revenues are projected to increase slightly by \$67,000 or 2% as follows:

<u>FY 2016</u>	<u>FY 2017</u>	<u>Change</u>
\$3,329,000	\$3,396,000	\$67,000 / 2.0%

LOCAL COMMUNICATION SERVICES TAX

Projected FY 2017 General Fund revenues from Local Communication Service Taxes are expected to decrease by \$135,000 or 10.4% as follows:

<u>FY 2016</u>	<u>FY 2017</u>	<u>Change</u>
\$1,300,000	\$1,165,000	(\$135,000) / (10.4%)

ELECTRIC UTILITY TAX 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. Based on historical customer data, modifications to the agreement resulted in a modest increase in base revenues. However, energy usage has been on a downward trend for several years and is largely affected by weather patterns. Projected FY 2017 General Fund Revenues from Electric Utility Taxes and Electric Franchise Fees are budgeted to decrease \$48,500 or 1.2% as follows:

<u>FY 2016</u>	<u>FY 2017</u>	<u>Change</u>
\$4,173,500	\$4,125,000	(\$48,500) / (1.2%)

OTHER GENERAL FUND REVENUE SOURCES

Other General Fund revenue sources are expected to decrease \$47,451 or 1.2% as follows:

<u>FY 2016</u>	<u>FY 2017</u>	<u>Change</u>
\$4,126,175	\$4,078,724	(\$47,451) / (1.2%)

WATER & SEWER REVENUES

Revenues in the Water and Sewer Operating Fund, inclusive of \$6M of loan proceeds, are projected to increase by \$6,401,584 or 68.8% as follows:

<u>FY 2016</u>	<u>FY 2017</u>	<u>Change</u>
\$9,303,329	\$15,704,913	\$6,401,584 / 68.8%

For FY 2017, potable water, sewer and reclaimed water rates will be indexed to the (CPI) effective October 1, 2017. However, if current trends continue this is not anticipated to have a significant effect on the FY 2017 rates. The City's comparative rate position remains in the general bottom half of rates charged by other neighboring utility systems.

The Water & Sewer Operating Fund has been, and continues to be, subjected to the same overall cost-cutting measures (e.g., zero-based budgeted, personnel reorganizations) previously applied to all other operating funds of the City. Additional cost saving measures, such as advance debt refunding and outsourcing, have also been successfully employed, with continued evaluation ongoing for further implementations as deemed warranted and feasible.

During FY 2015, the Environmental Protection Agency's new rules for disinfection by-products went into effect. These new rules changed the formula on how Total Trihalomethane (TTHM) compliance monitoring results were calculated and due to these changes the City will have to mitigate TTHM levels. Water quality improvements at Water Treatment Plant #1 to address the TTHM levels will be completed in late FY 2017 at a cost of \$6M.

Funding for the project will be secured via the State Revolving Loan Fund. Finalization of the loan application and receipt of funds will occur during FY 2017. During FY 2017, staff also will be reviewing current rates to determine what increases are needed to fund the additional debt service and operational cost increases associated with these improvements.

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

DEVELOPMENT SERVICES REVENUES

Revenues in the Development Services Fund are projected to decrease by \$173,467 or 13.3% as follows:

<u>FY 2016</u>	<u>FY 2017</u>	<u>Change</u>
\$1,305,829	\$1,132,362	(\$173,467) / (13.3%)

Diversification of the property tax base (residential and commercial) is a critical focus for the City's financial sustainability. Commercial development, site inquiry and commercial activity is moderating. Residential construction remains vigorous with over 1,000 residential units currently under review. Additionally, multiple senior-living community projects are in various stages of development.

OTHER RATES AND CHARGES

Oak Forest Wall Maintenance & Debt Service Funds

In order to ensure the on-going viability of the now 17-year old Oak Forest Wall and related landscape amenities, a \$3 per BU increase was programmed into the FY 2015 Budget for the Oak Forest Maintenance (Special Assessment) Fund (from \$57 to \$60/BU annually). Relatedly, an \$8 per BU decrease was programmed into the FY 2015 Budget for the Oak Forest Debt Fund, made possible as a result of a recent refinancing of that fund's associated debt (from \$72 to \$64/BU annually). While the FY 2015 assessment revisions netted a \$5 per BU decrease for Oak Forest Special Assessment the proposed FY 2017 assessment maintains those rates. The Oak Forest debt service instrument will be paid off in the FY 2017 Proposed Budget.

TLBD Debt Service Funds - Phases I and II

A \$7 per ERU decrease was programmed into the FY 2015 Budget for the TLBD Debt Service Fund Phase I (from \$43/ERU to \$36/ERU annually) and a \$6 per ERU decrease for TLBD Debt Service Fund Phase II (from \$17/ERU to \$11/ERU annually), made possible as a result of a recent refinancing of those funds' associated debts. For FY 2017, no changes are proposed for the TLBD assessments. The TLBD Debt Service Fund Phase II debt service instrument will be paid off in the FY 2017 Proposed Budget

Tusawilla III Special Assessment Fund

The Tusawilla III assessment district has both a capital and maintenance assessment. The capital assessment is utilized for the annual debt service on an internal 20-year loan which financed a capital project relative to the existing Tusawilla Units 12/12A wall. The proposed capital and maintenance assessments of \$85/BU and \$75/BU, respectively, remain unchanged from their inception in FY 2013.

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 will be distributed 25% to the School Board, 24.2% to the County with the remaining 50.8% of net revenues distributed according to a statutory formula to the County and

all Seminole municipalities. Per the interlocal agreement, Winter Springs' distribution percentage is 2.99% which will be utilized for transportation-related infrastructure improvements and other capital projects.

Solid Waste Fund

The City entered into a Solid Waste Franchise Agreement with Waste Pro of Florida, Inc. on March 1, 2006 at a monthly rate for residential customers of \$18.10. The weekly service includes two solid waste, one recycling and one yard waste pickup. On October 13, 2014, the City Commission approved a four-year contract extension to the solid waste agreement with Waste Pro. March 1, 2015 began the first year of the four-year extension which expires February 28, 2019.

EXPENDITURE HIGHLIGHTS

PERSONNEL COSTS

Personnel Costs include employee salaries, FICA, health and life insurance, worker's comp, and pension. FY 2017 personnel costs, totaling \$14,594,131 are proposed to increase 3.3% over the prior fiscal year as follows:

	FY 15/16 Original Budget	FY 16/17 Proposed Budget	Change
General	\$11,024,078	\$11,204,196	1.6%
Enterprise	<u>3,104,374</u>	<u>3,389,935</u>	9.2%
Total	\$14,128,452	\$14,594,131	3.3%

Staffing and Wages - Two new water plant operator positions are being recommended (Water & Sewer) and one new Engineering Inspector (Stormwater Fund). The total full-time headcount for FY 2017 accompanied by eight years of historical data follows.

	<u>FY09</u>	<u>FY10</u>	<u>FY11</u>	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>
Full-Time	234	228	217	196	186	187	186	184	187

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 5 years. The vested benefit security ratio increased from 61.2% in FY09 to 83.5% in FY14. This is primarily due to plan revisions and investment returns which averaged 8.237%, 8.228% and 5.94% for 3-year, 5-year and 15-year investments, respectively. These returns were achieved without adding any unsystematic risk to the pension portfolio.

Health Insurance - Effective in FY 2012, the City migrated away from a HMO-type health insurance plan in favor of Major Medical (high deductible) benefit plan structure, inclusive of an HSA (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. The FY 2016 plan year, however, has been adversely affected by several unpreventable major claims which will materially impact FY 2017 healthcare rates for the City.

OPERATING COSTS

FY 2017 Operating Costs, totaling \$11,731,974 are proposed to increase 5.1% over the prior fiscal year as follows:

	FY 15/16 Original Budget	FY 16/17 Proposed Budget	Change
General	\$4,615,252	\$4,661,382	1.0%
Other Governmental	3,691,538	4,027,294	9.1%
Enterprise	<u>2,852,174</u>	<u>3,043,298</u>	6.7%
Total	\$11,158,964	\$11,731,974	5.1%

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

<u>Department</u>	<u>FY 15/16</u>	<u>FY 16/17</u>	<u>Change</u>
Executive	\$72,881	\$75,820	4.0%
General Government	586,835	756,856	29.0%
Finance & Admin Services	926,542	846,567	(8.6%)
Information Services	280,591	274,519	(2.2%)
Public Works	257,422	230,313	(10.5%)
Community Development	1,094,537	1,043,319	(4.7%)
Police	609,659	597,281	(2.0%)
Parks & Recreation	<u>786,785</u>	<u>836,707</u>	6.3%
Total	\$4,615,252	\$4,661,382	1.0%

Operating increases in General Government result from legal fees, the Community Redevelopment Agency TIF payment, and Economic Development. The decrease in Public Works stems primarily from a heavier AC maintenance schedule in FY16 and declining fuel prices.

CAPITAL OUTLAY

Capital Outlay includes capital improvements such as land, improvements to land, and capital equipment defined as vehicles and equipment over \$1,000 in value. FY 2017 Capital Outlay, totaling \$8,597,477, is proposed to decrease 14.6% over the prior fiscal year as follows:

	FY 15/16 Original Budget	FY 16/17 Proposed Budget	Change
General	\$566,716	\$414,877	(26.8%)
Other Governmental	5,232,881	3,676,600	(29.7%)
Enterprise	<u>4,272,600</u>	<u>4,506,000</u>	5.5%
Total	\$10,072,197	\$8,597,477	(14.6%)

The vast majority of the FY 2017 capital budget occurs in the Infrastructure Surtax Fund, Transportation Impact Fee Fund, 1999 Construction Fund, and Water and Sewer Fund which are heavily funded by infrastructure surtax, developer fees, and/or loan proceeds. A detailed capital list begins on page 19.

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).

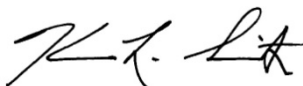
All three policies are being satisfied for FY 2017.

BUDGET CALENDAR

A Commission workshop to consider the Fiscal Year 2017 Proposed Budget has been scheduled for July 11, 2016. In accordance with TRIM law, a tentative millage rate is required to be adopted by August 4, 2016. Consequently, consideration of a tentative millage rate for adoption by the Commission is scheduled for the July 25, 2016 regular Commission meeting. The first public hearing for adoption of the Fiscal Year 2017 Budget is scheduled for September 12, 2016 with the final public hearing for adoption scheduled for September 26, 2016.

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.



Kevin L. Smith
City Manager

Source and Application of Funds

Fiscal Year 2016-2017 Budget

Source of Funds *

Fund Type	FY 13/14 Actual	FY 14/15 Actual	Adopted FY 15/16 Budget	FY 16/17 Budget
General	\$16,427,683	\$18,052,316	\$17,240,997	\$17,342,723
Other Governmental:				
Special Revenue	\$4,200,790	\$11,058,195	\$6,120,710	\$5,536,220
Special Assessment	\$844,374	\$803,890	\$794,169	\$793,471
Debt Service	\$4,820,797	\$2,385,215	\$1,229,283	\$2,663,638
Capital Project	\$7,339	\$309,222	\$306,750	\$217,550
Enterprise	\$11,477,986	\$14,426,686	\$11,833,428	\$17,959,075
Total Sources (exclusive of approp)	\$37,778,969	\$47,035,524	\$37,525,337	\$44,512,677
Total Appropriations FROM Funds	\$1,381,091	\$892,703	\$6,086,474	\$4,001,478
Total Sources	\$39,160,060	\$47,928,227	\$43,611,811	\$48,514,155

Application of Funds *

Fund Type	FY 13/14 Actual	FY 14/15 Actual	Adopted FY 15/16 Budget	FY 16/17 Budget
General	\$16,419,775	\$18,052,202	\$17,237,546	\$17,341,055
Other Governmental:				
Special Revenue	\$4,301,300	\$6,946,335	\$6,951,737	\$7,142,060
Special Assessment	\$901,272	\$820,446	\$1,031,885	\$1,000,746
Debt Service	\$5,353,854	\$630,592	\$1,258,296	\$3,592,230
Capital Project	\$91,512	\$164,070	\$1,953,460	\$1,209,000
Enterprise	\$7,734,697	\$7,756,025	\$14,195,466	\$14,916,512
Total Applications (exclusive of approp)	\$34,802,410	\$34,369,670	\$42,628,390	\$45,201,603
Total Appropriations TO Funds	\$4,357,650	\$13,558,557	\$983,421	\$3,312,552
Total Applications	\$39,160,060	\$47,928,227	\$43,611,811	\$48,514,155

* Includes interfund transfers of:	\$3,663,336	\$7,066,573	\$3,984,532	\$3,749,847
---	--------------------	--------------------	--------------------	--------------------

CITY OF WINTER SPRINGS
Fiscal Year 2016-2017 Budget

ALL FUNDS - SUMMARY
Source/Application Category

	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
SOURCES					
Revenues					
General	\$13,959,329	\$14,801,032	\$14,627,394	\$14,927,623	\$14,917,689
Other Governmental	\$8,700,014	\$10,765,066	\$7,119,412	\$8,439,712	\$7,928,879
Enterprise	\$11,456,290	\$14,402,853	\$11,793,999	\$11,853,999	\$17,916,262
TOTAL REVENUES	\$34,115,633	\$39,968,951	\$33,540,805	\$35,221,334	\$40,762,830
Transfers					
General	\$2,468,354	\$3,251,284	\$2,613,603	\$2,475,237	\$2,425,034
Other Governmental	\$1,173,286	\$3,791,456	\$1,331,500	\$1,066,568	\$1,282,000
Enterprise	\$21,696	\$23,833	\$39,429	\$39,429	\$42,813
TOTAL TRANSFERS	\$3,663,336	\$7,066,573	\$3,984,532	\$3,581,234	\$3,749,847
Total Sources *	\$37,778,969	\$47,035,524	\$37,525,337	\$38,802,568	\$44,512,677
APPLICATIONS					
Personal Services					
General	\$10,687,020	\$10,825,247	\$11,024,078	\$11,166,319	\$11,204,196
Other Governmental	\$0	\$0	\$0	\$0	\$0
Enterprise	\$2,902,384	\$2,612,880	\$3,104,374	\$3,104,374	\$3,389,935
TOTAL PAYROLL	\$13,589,404	\$13,438,127	\$14,128,452	\$14,270,693	\$14,594,131
Operating					
General	\$4,011,747	\$4,055,740	\$4,615,252	\$4,438,818	\$4,658,382
Other Governmental	\$3,215,412	\$3,331,339	\$3,691,538	\$3,897,608	\$4,030,794
Enterprise	\$2,246,433	\$2,546,288	\$2,852,174	\$2,966,340	\$3,043,798
TOTAL OPERATING	\$9,473,592	\$9,933,367	\$11,158,964	\$11,302,766	\$11,732,974
Debt Service					
General	\$0	\$0	\$0	\$0	\$0
Other Governmental	\$5,575,162	\$853,202	\$1,472,079	\$1,472,079	\$3,790,734
Enterprise	\$1,509,375	\$1,902,697	\$1,815,532	\$1,815,532	\$1,821,054
TOTAL DEBT SERVICE	\$7,084,537	\$2,755,899	\$3,287,611	\$3,287,611	\$5,611,788
Transfers					
General	\$1,151,500	\$2,482,709	\$1,031,500	\$1,066,568	\$1,070,000
Other Governmental	\$501,581	\$2,494,282	\$798,880	\$363,877	\$559,122
Enterprise	\$2,010,255	\$2,098,895	\$2,150,786	\$2,150,786	\$2,120,725
TOTAL TRANSFERS	\$3,663,336	\$7,075,886	\$3,981,166	\$3,581,231	\$3,749,847
Capital					
General	\$569,508	\$688,506	\$566,716	\$749,185	\$408,477
Other Governmental	\$1,355,783	\$1,882,620	\$5,232,881	\$6,224,784	\$4,563,386
Enterprise	\$1,814,028	\$955,343	\$4,272,600	\$4,030,825	\$4,541,000
TOTAL CAPITAL	\$3,739,319	\$3,526,469	\$10,072,197	\$11,004,794	\$9,512,863
Total Applications *	\$37,550,188	\$36,729,748	\$42,628,390	\$43,447,095	\$45,201,603

* Total Sources and Applications are exclusive of Appropriations To/From Fund Balance. Total Applications for FY 13/14 and FY 14/15 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 (\$2,747,778 and \$2,360,078, respectively).

Organization-Wide Source and Application of Funds by Classification

<i>Source</i>	<i>Actuals FY 15</i>	<i>% of Total</i>	<i>Original Budget FY 16</i>	<i>% of Total</i>	<i>Budget FY 17</i>	<i>% of Total</i>
Charges for Service	\$13,750,043	28.7%	\$13,231,700	30.3%	\$13,782,841	28.4%
Loan Proceeds	\$0	0.0%	\$0	0.0%	\$7,458,000	15.4%
Ad Valorem Tax	\$4,283,909	8.9%	\$4,507,530	10.3%	\$4,719,228	9.7%
Approp from Fund	\$892,703	1.9%	\$6,086,474	14.0%	\$4,001,478	8.2%
Interfund Transfers In	\$7,066,573	14.7%	\$3,984,532	9.1%	\$3,749,847	7.7%
Utility Tax	\$2,693,707	5.6%	\$2,680,000	6.1%	\$2,645,000	5.5%
Intergovernment - Half-Cent	\$2,248,829	4.7%	\$2,259,000	5.2%	\$2,340,000	4.8%
Franchise Fee	\$2,082,834	4.3%	\$2,028,500	4.7%	\$1,988,720	4.1%
Intergovernment - Local Infrastructure	\$3,610,148	7.5%	\$2,920,000	6.7%	\$1,900,000	3.9%
Intergovernment - Rev Sharing	\$1,127,954	2.4%	\$1,070,000	2.5%	\$1,171,000	2.4%
Licenses & Permits	\$2,126,170	4.4%	\$1,332,329	3.1%	\$1,142,662	2.4%
Intergovernment - Other	\$1,720,123	3.6%	\$658,000	1.5%	\$1,106,426	2.3%
Communication Service Tax	\$1,193,417	2.5%	\$1,300,000	3.0%	\$1,100,000	2.3%
Special Assessments	\$701,298	1.5%	\$792,669	1.8%	\$792,466	1.6%
Miscellaneous	\$793,833	1.7%	\$404,137	0.9%	\$403,887	0.8%
Fines & Forfeitures	\$167,814	0.4%	\$118,000	0.3%	\$110,100	0.2%
Other Taxes	\$122,683	0.3%	\$111,500	0.3%	\$102,500	0.2%
Impact Fees	\$3,346,189	7.0%	\$127,440	0.3%	\$0	0.0%
Total Sources by Function	\$47,928,227	100.0%	\$43,611,811	100.0%	\$48,514,155	100.0%

<i>Application</i>	<i>Actuals FY 15</i>	<i>% of Total</i>	<i>Original Budget FY 16</i>	<i>% of Total</i>	<i>Budget FY 17</i>	<i>% of Total</i>
Personnel	\$13,438,127	28.0%	\$14,302,352	32.8%	\$14,780,981	30.5%
Capital Outlay	\$2,568,177	5.4%	\$10,072,197	23.1%	\$9,512,863	19.6%
Debt Service	\$1,354,113	2.8%	\$3,287,611	7.5%	\$5,611,788	11.6%
Utilities	\$4,468,477	9.3%	\$4,739,932	10.9%	\$4,722,563	9.7%
Interfund Transfers Out	\$7,075,886	14.8%	\$3,981,166	9.1%	\$3,749,847	7.7%
Approp to Fund	\$13,558,557	28.3%	\$983,421	2.3%	\$3,312,552	6.8%
Repair and Maintenance	\$2,231,161	4.7%	\$2,527,508	5.8%	\$2,924,063	6.0%
Services	\$1,419,734	3.0%	\$1,609,795	3.7%	\$1,872,516	3.9%
Other Operating	\$843,207	1.8%	\$1,076,986	2.5%	\$964,184	2.0%
Supplies	\$553,764	1.2%	\$574,116	1.3%	\$610,347	1.3%
Fuel	\$270,617	0.6%	\$283,525	0.7%	\$227,261	0.5%
Grants & Aids	\$146,407	0.3%	\$173,202	0.4%	\$225,190	0.5%
Total Applications by Function	\$47,928,227	100.0%	\$43,611,811	100.0%	\$48,514,155	100.0%

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

<i>Source</i>			<i>Original</i>			
	<i>Actuals FY 15</i>	<i>% of Total</i>	<i>Budget FY 16</i>	<i>% of Total</i>	<i>Budget FY 17</i>	<i>% of Total</i>
Non-Department	\$15,835,077	33.0%	\$15,267,074	35.0%	\$21,429,942	44.2%
Water & Sewer	\$11,135,665	23.2%	\$9,408,469	21.6%	\$9,674,913	19.9%
Public Works	\$10,036,720	20.9%	\$6,476,420	14.9%	\$5,818,826	12.0%
Approp from Fund	\$892,703	1.9%	\$6,086,474	14.0%	\$4,001,478	8.2%
Parks & Recreation	\$2,226,159	4.6%	\$500,833	1.1%	\$1,893,340	3.9%
Community Development	\$1,409,465	2.9%	\$1,315,136	3.0%	\$1,294,730	2.7%
Protective Inspections	\$2,074,294	4.3%	\$1,303,829	3.0%	\$1,126,662	2.3%
Stormwater	\$1,108,187	2.3%	\$1,090,030	2.5%	\$1,110,000	2.3%
General Government	\$1,341,938	2.8%	\$1,029,550	2.4%	\$1,073,250	2.2%
Finance & Administrative Svcs	\$964,927	2.0%	\$911,686	2.1%	\$893,625	1.8%
Police	\$572,775	1.2%	\$191,010	0.4%	\$190,739	0.4%
Fire	\$330,004	0.7%	\$5,300	0.0%	\$5,900	0.0%
Executive & Legislative	\$313	0.0%	\$1,000	0.0%	\$750	0.0%
Total Sources	\$47,928,227	100.0%	\$43,611,811	100.0%	\$48,514,155	100.0%

<i>Application</i>			<i>Original</i>			
	<i>Actuals FY 15</i>	<i>% of Total</i>	<i>Budget FY 16</i>	<i>% of Total</i>	<i>Budget FY 17</i>	<i>% of Total</i>
Water & Sewer	\$5,947,102	12.4%	\$11,888,540	27.3%	\$12,566,319	25.9%
Public Works	\$7,264,324	15.2%	\$8,509,885	19.5%	\$8,440,755	17.4%
Police	\$7,484,204	15.6%	\$7,338,514	16.8%	\$7,246,325	14.9%
Parks & Recreation	\$2,267,333	4.7%	\$2,196,307	5.0%	\$4,763,081	9.8%
General Government	\$3,610,315	7.5%	\$3,971,546	9.1%	\$3,471,992	7.2%
Approp to Fund	\$13,558,557	28.3%	\$983,421	2.3%	\$3,312,552	6.8%
Community Development	\$2,266,594	4.7%	\$2,651,198	6.1%	\$2,587,521	5.3%
Finance & Administrative Svcs	\$1,891,243	3.9%	\$2,068,341	4.7%	\$2,010,139	4.1%
Stormwater	\$966,759	2.0%	\$1,355,327	3.1%	\$1,354,330	2.8%
Information Services	\$1,145,773	2.4%	\$916,409	2.1%	\$1,037,043	2.1%
Protective Inspections	\$842,164	1.8%	\$951,599	2.2%	\$995,863	2.1%
Executive & Legislative	\$605,076	1.3%	\$710,724	1.6%	\$663,235	1.4%
Fire	\$78,783	0.2%	\$70,000	0.2%	\$65,000	0.1%
Total Applications	\$47,928,227	100.0%	\$43,611,811	100.0%	\$48,514,155	100.0%

CITY OF WINTER SPRINGS
Fiscal Year 2016-2017 Budget

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

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

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

	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
GENERAL FUND			
Sources	\$17,240,997	\$17,402,860	\$17,342,723
Applications	\$17,237,546	\$17,420,890	\$17,341,055
Appropriation To (From) Fund Balance	\$3,451	(\$18,030)	\$1,668
FUND BALANCE - October 1	\$7,914,338	\$8,495,776	\$8,477,746
Appropriation TO (FROM) Fund Balance	\$3,451	(\$18,030)	\$1,668
FUND BALANCE - September 30	<u>\$7,917,789</u>	<u>\$8,477,746</u>	<u>\$8,479,414</u>
SOLID WASTE FUND			
Sources	\$2,542,200	\$2,494,200	\$2,523,840
Applications	\$2,665,960	\$2,617,960	\$2,628,482
Appropriation To (From) Fund Balance	(\$123,760)	(\$123,760)	(\$104,642)
FUND BALANCE - October 1	\$1,878,242	\$2,023,982	\$1,900,222
Appropriation TO (FROM) Fund Balance	(\$123,760)	(\$123,760)	(\$104,642)
FUND BALANCE - September 30	<u>\$1,754,482</u>	<u>\$1,900,222</u>	<u>\$1,795,580</u>
INFRASTRUCTURE SURTAX FUND			
Sources	\$2,928,300	\$3,755,119	\$3,740,423
Applications	\$2,455,000	\$2,861,912	\$3,028,786
Appropriation To (From) Fund Balance	\$473,300	\$893,207	\$711,637
FUND BALANCE - October 1	\$2,520,233	\$2,847,216	\$3,740,423
Appropriation TO (FROM) Fund Balance	\$473,300	\$893,207	\$711,637
FUND BALANCE - September 30	<u>\$2,993,533</u>	<u>\$3,740,423</u>	<u>\$4,452,060</u>
TLBD DEBT SERVICE FUND (Phase I)			
Sources	\$139,074	\$139,074	\$138,815
Applications	\$295,790	\$245,790	\$209,092
Appropriation To (From) Fund Balance	(\$156,716)	(\$106,716)	(\$70,277)
FUND BALANCE - October 1	\$186,434	\$189,957	\$83,241
Appropriation TO (FROM) Fund Balance	(\$156,716)	(\$106,716)	(\$70,277)
FUND BALANCE - September 30	<u>\$29,718</u>	<u>\$83,241</u>	<u>\$12,964</u>
OTHER GOVERNMENTAL FUNDS - NON-MAJOR FUNDS in the aggregate			
Sources	\$2,841,338	\$3,117,887	\$2,807,801
Applications	\$5,778,628	\$6,232,686	\$7,077,676
Appropriation To (From) Fund Balance	(\$2,937,290)	(\$3,114,799)	(\$4,269,875)
FUND BALANCE - October 1	\$10,946,675	\$12,800,523	\$9,685,724
Appropriation TO (FROM) Fund Balance	(\$2,937,290)	(\$3,114,799)	(\$4,269,875)
FUND BALANCE - September 30	<u>\$8,009,385</u>	<u>\$9,685,724</u>	<u>\$5,415,849</u>

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

¹ For the Enterprise Funds, the budgeted fund equity excludes net capital and therefore does not tie to CAFR fund equity balances. For budgeting purposes, since the net capital portion of fund equity does not represent spendable resources it has been removed. Additionally, both the capital portion and the principal reduction of the year's appropriation will reduce spendable resources whereas depreciation and amortization will not.

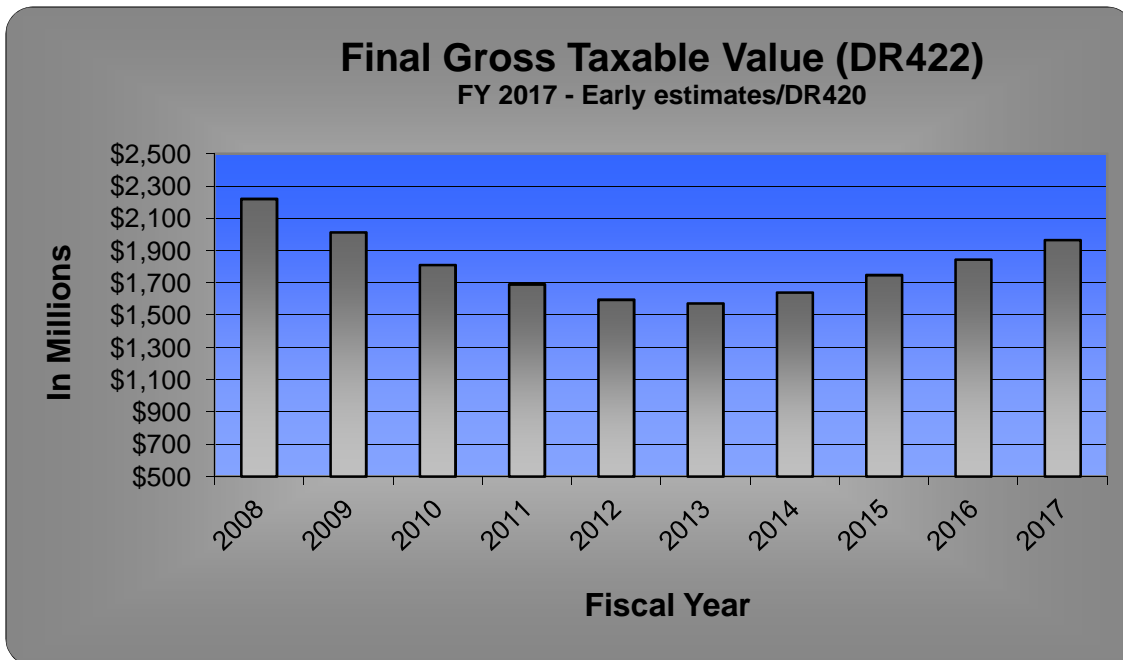
	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
ALL ENTERPRISE FUNDS			
Sources	\$11,833,428	\$11,893,428	\$17,959,075
Applications (includes capital, principal reduction, if applicable)	\$14,195,466	\$14,067,857	\$14,916,512
Appropriation TO (FROM) Fund Equity	(\$2,362,038)	(\$2,174,429)	\$3,042,563
Net Assets less Net Capital (for Budgeting Purposes Net Pension Liability excluded)			
FUND EQUITY ¹ - October 1	\$9,601,514	\$12,061,265	\$9,886,836
Appropriation TO (FROM) Fund Equity	(\$2,362,038)	(\$2,174,429)	\$3,042,563
FUND EQUITY¹ - September 30	\$7,239,476	\$9,886,836	\$12,929,399
WATER & SEWER			
Sources	\$9,435,969	\$9,435,969	\$15,714,613
Applications (includes capital, principal reduction, if applicable)	\$11,888,540	\$11,878,231	\$12,566,319
Appropriation TO (FROM) Fund Equity	(\$2,452,571)	(\$2,442,262)	\$3,148,294
Net Assets less Net Capital			
FUND EQUITY ¹ - October 1	\$7,670,339	\$10,024,014	\$7,581,752
Appropriation TO (FROM) Fund Equity	(\$2,452,571)	(\$2,442,262)	\$3,148,294
FUND EQUITY¹ - September 30	\$5,217,768	\$7,581,752	\$10,730,046
DEVELOPMENT SERVICES			
Sources	\$1,305,829	\$1,365,829	\$1,132,362
Applications (includes capital, principal reduction, if applicable)	\$951,599	\$1,007,799	\$995,863
Appropriation TO (FROM) Fund Equity	\$354,230	\$358,030	\$136,499
Net Assets less Net Capital			
FUND EQUITY ¹ - October 1	\$1,112,486	\$1,395,648	\$1,753,678
Appropriation TO (FROM) Fund Equity	\$354,230	\$358,030	\$136,499
FUND EQUITY¹ - September 30	\$1,466,716	\$1,753,678	\$1,890,177
STORMWATER			
Sources	\$1,091,630	\$1,091,630	\$1,112,100
Applications (includes capital, principal reduction)	\$1,355,327	\$1,181,827	\$1,354,330
Appropriation TO (FROM) Fund Equity	(\$263,697)	(\$90,197)	(\$242,230)
Net Assets less Net Capital			
FUND EQUITY ¹ - October 1	\$818,689	\$641,603	\$551,406
Appropriation TO (FROM) Fund Equity	(\$263,697)	(\$90,197)	(\$242,230)
FUND EQUITY¹ - September 30	\$554,992	\$551,406	\$309,176

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

Ad Valorem Taxes

Ad valorem taxes represent the largest single revenue source to the City. For the proposed budget year, the ad valorem revenue budget accounts for 24% of the total budgeted revenue for the General Fund. The amount of ad valorem revenue generated is a function of the gross final taxable value as established by the Seminole County Property Appraiser and the millage rate (per thousand dollars of property valuation) established by the City Commission. The following graph shows the final gross taxable value (DR-422) for the last ten fiscal years. Please note that the valuation identified for fiscal year 2017 is not the final valuation but rather the valuation as submitted by the Property Appraiser (early estimates/DR-420).

Fiscal Year	Tax Year	Final Gross Taxable Value from DR-422	Percentage Incr (Decr)
2008	2007	\$2,220,522,082	10.8%
2009	2008	\$2,013,171,086	(9.3%)
2010	2009	\$1,811,193,254	(10.0%)
2011	2010	\$1,690,682,485	(6.7%)
2012	2011	\$1,596,424,982	(5.6%)
2013	2012	\$1,573,319,196	(1.4%)
2014	2013	\$1,640,586,630	4.3%
2015	2014	\$1,749,090,881	6.6%
2016	2015	\$1,844,576,475	5.5%
2017	2016	\$1,966,345,152	6.6%



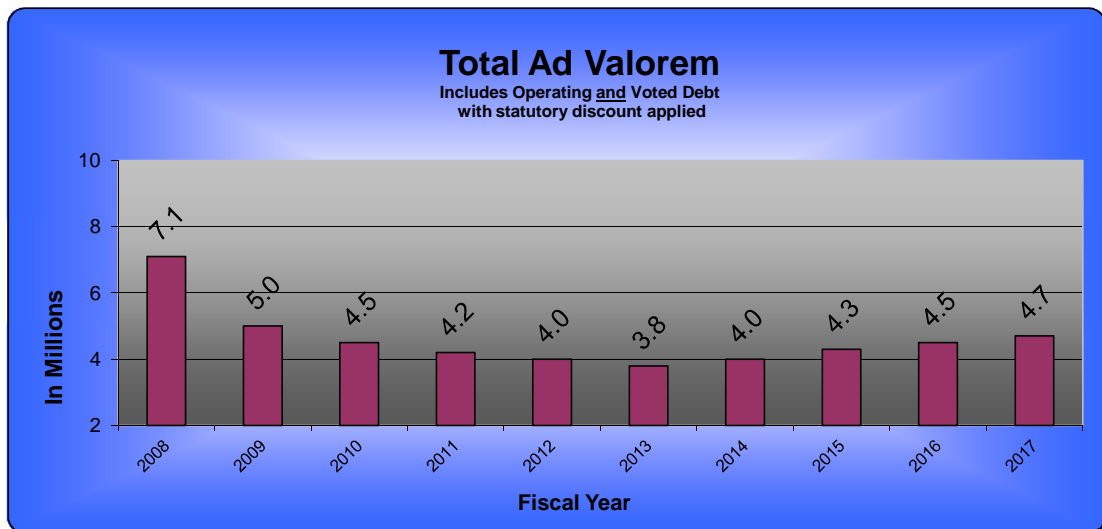
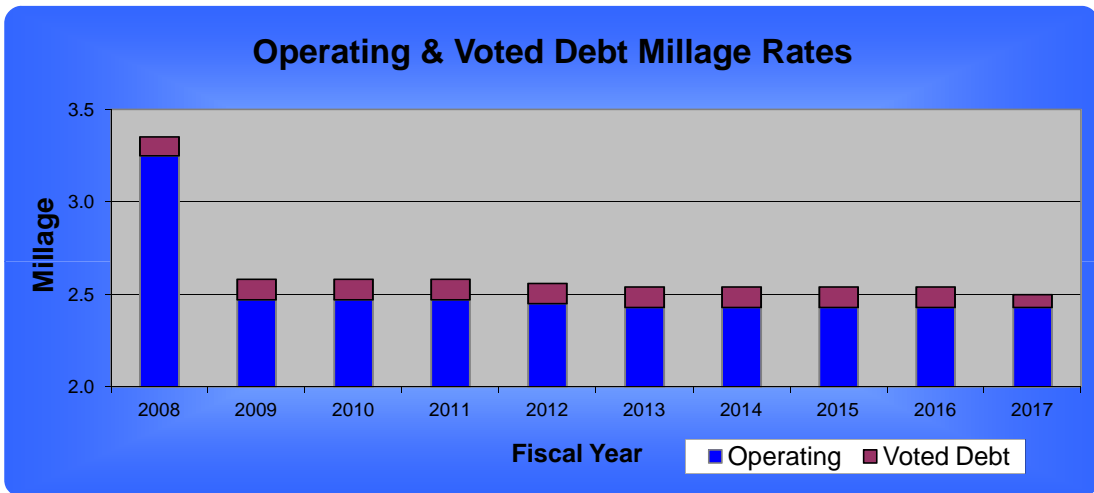
Ad Valorem Taxes (cont'd)

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

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

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

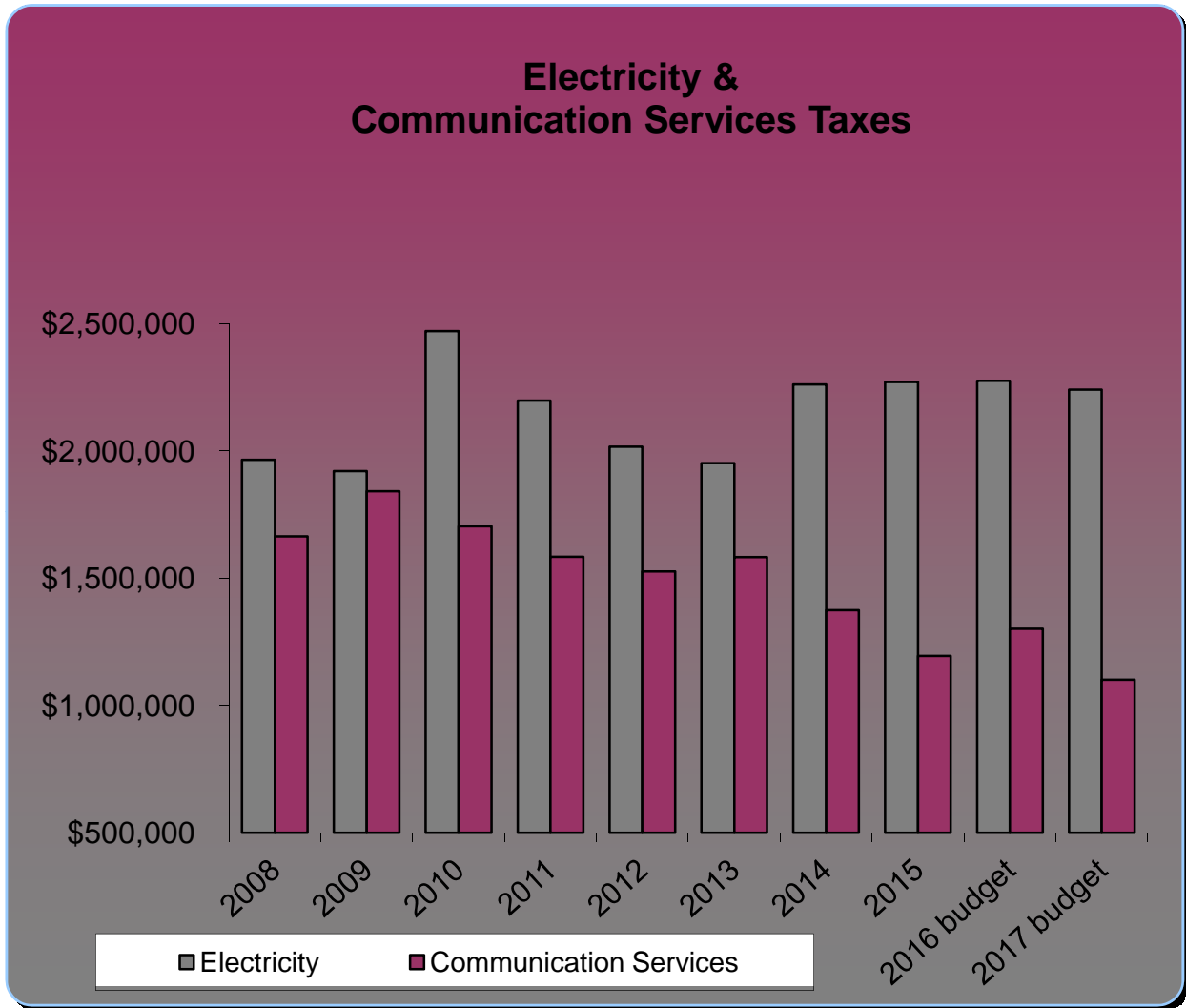
	Fiscal Year	Tax Year	Millage Rate		Total Millage
			Operating	Voted Debt	
Partial fire assessment -	2008	2007	3.2496	0.1022	3.3518
Fire Dep't consolidated with County -	2009	2008	2.4714	0.1100	2.5814
	2010	2009	2.4714	0.1100	2.5814
	2011	2010	2.4714	0.1100	2.5814
	2012	2011	2.4500	0.1100	2.5600
	2013	2012	2.4300	0.1100	2.5400
	2014	2013	2.4300	0.1100	2.5400
	2015	2014	2.4300	0.1100	2.5400
	2016	2015	2.4300	0.1100	2.5400
Tentative	2017	2016	2.4300	0.0700	2.5000



Electricity and Communication Services Tax

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

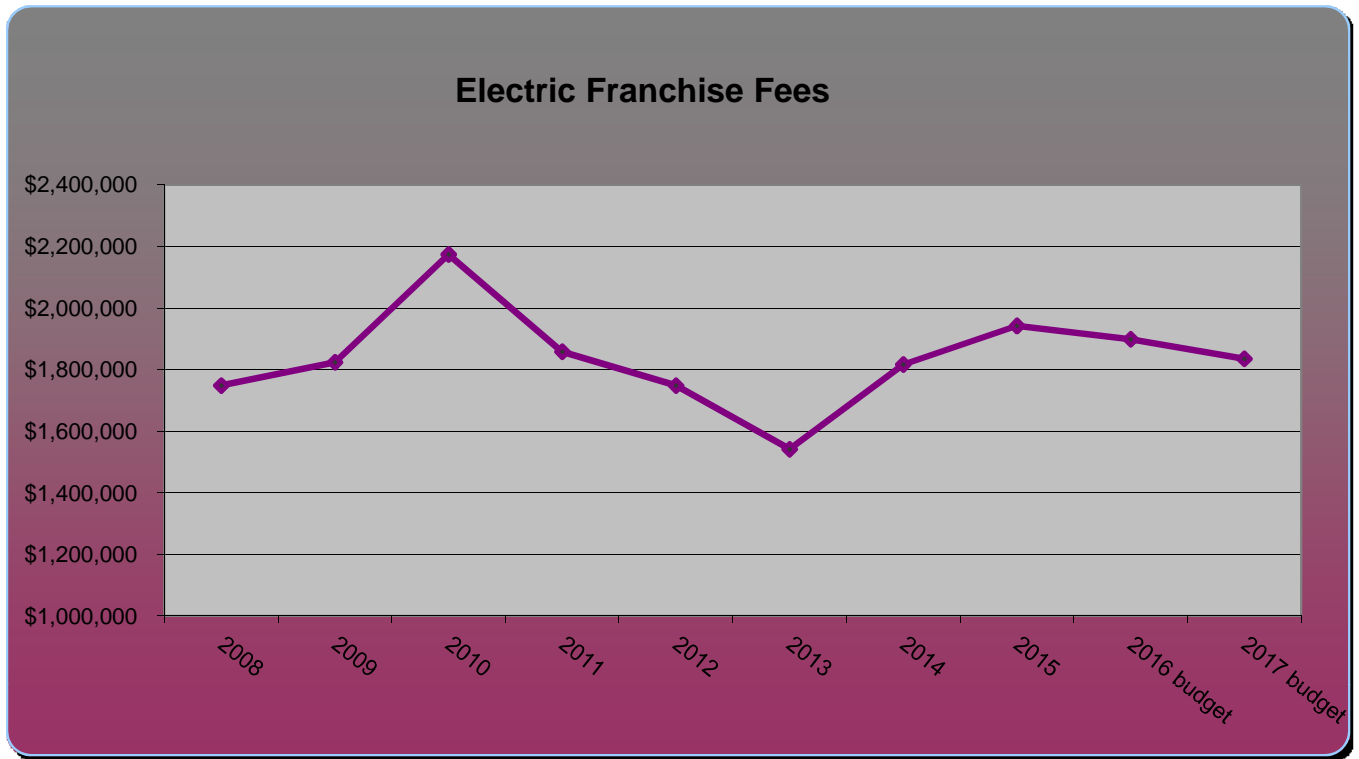
The following chart reflects eight years of historical data for the major revenue sources as well as estimates for our current fiscal year and proposed budget. These revenue streams flow through the General Fund and are obligated to pay the annual debt service for two debt service instruments. The electric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



Electric Franchise Fees

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

Electric franchise fee revenue from Duke Energy goes directly to the General Fund and is utilized for the annual debt service requirements via transfers to debt service funds (1999 and 2003 Debt Service, #201 and #202). 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 2017 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:

General Fund (#001)	\$817,900	From Water & Sewer - central services cost allocation
General Fund (#001)	\$206,950	From Development Services - central services cost
General Fund (#001)	\$230,000	From Transportation Improvement Fund for streetlighting
General Fund (#001)	\$771,625	From Water & Sewer - cost allocation for the Utility Billing division of the Finance department
2003 Debt Service Fund (#201)	\$834,000	From the General Fund for debt service requirements related to the 2014 Whitney/Hancock bank note
1999 Debt Service Fund (#202)	\$236,000	From the General Fund for debt service requirements related to the series 2011 BB&T note and the 1999 Improvement Refunding Revenue Bonds
1999 Construction C.P. Fund (#301)	\$212,000	From Road Improvement Fund for construction costs related to Magnolia Park

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

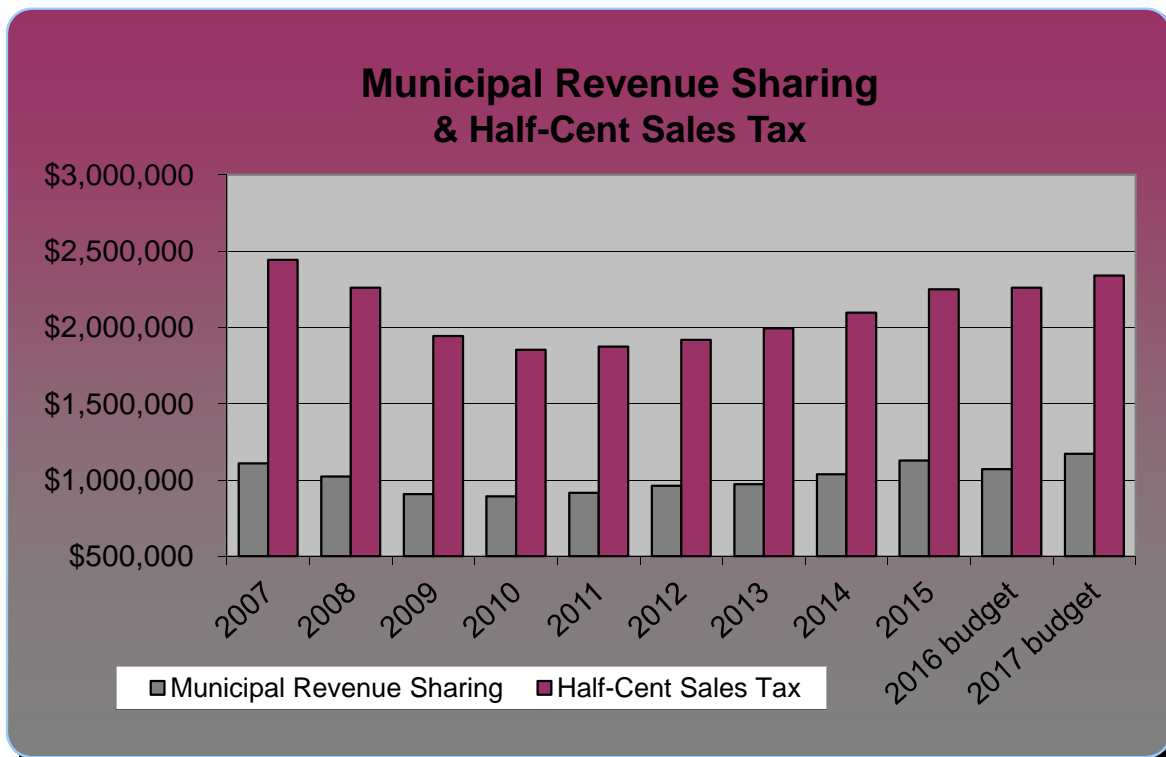
[Sections 206.605(1), 206.879(1), 212.20(6), and 218.20-.26, Florida Statutes]

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 2017, it is expected that this revenue will contribute approximately 7% of total General Fund revenues.

Local Government Half-Cent Sales Tax Program

[Sections 212.20(6) and 218.60-.66, Florida Statutes]

This program which was authorized in 1982 is the largest revenue generator among the state-shared revenue sources. The program's primary purpose is to provide funding for local programs while offering relief from ad valorem and utility taxes. Distribution is based on allocation formulas. During fiscal year 2017, it is expected that this revenue will contribute approximately 14% of total General Fund revenues.



Intergovernmental Revenues (cont'd)

Local Discretionary Sales Surtax

[Sections 212.054-.055, Florida Statutes]

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

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

Charges for Services

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

The Water and Sewer Utility Fund and the Stormwater Funds are enterprise funds with a customer base of approximately 13,700 whose primary revenue streams consist of charges for service. The Solid Waste fund is a special revenue fund established to account for fees for solid waste and recycling services performed by contract vendors for the benefit of approximately 11,800 customers. The City retained a consultant to review the adequacy of all utility rates, fees and charges for the operation, maintenance, replacement and debt service of the water and wastewater systems. Rate increases (with CPI adj) were warranted, approved and implemented with the billing cycles in October 2009. The following chart indicates two years of rate history for potable water, reclaimed water, irrigation-metered water, and sewer.

Charge Type	Water (3/4" meter)			Water - 3/4" Reclaimed			Water - 3/4" Irrigation Meters			Sewer ¹		
	2015	2016	2017*	2015	2016	2017*	2015	2016	2017*	2015	2016	2017*
Base facility charge	\$5.72	\$5.72	\$5.77	\$4.32	\$4.32	\$4.36	N/A	N/A	N/A	\$11.01	\$11.23	\$11.34
Base facility charge-non-metered	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Consumption rates per 1000 gallons:												
0 - 5,000	\$1.33	\$1.33	\$1.34	\$0.79	\$0.79	\$0.79	\$1.93	\$1.93	\$1.94	\$4.31	\$4.39	\$4.43
5,000 - 10,000	\$1.33	\$1.33	\$1.34	\$0.98	\$0.98	\$0.98	\$2.56	\$2.56	\$2.58	\$4.31	\$4.39	\$4.43
10,001 to 15,000	\$1.93	\$1.93	\$1.94	\$1.36	\$1.36	\$1.37	\$3.15	\$3.15	\$3.18	N/A	N/A	N/A
15,001 - 20,000	\$2.56	\$2.56	\$2.58	\$1.53	\$1.53	\$1.54	\$4.15	\$4.15	\$4.19	N/A	N/A	N/A
20,001 - 25,000	\$3.15	\$3.15	\$3.18	\$2.24	\$2.24	\$2.26	\$5.74	\$5.74	\$5.79	N/A	N/A	N/A
25,001 - 30,000	\$4.15	\$4.15	\$4.19	\$2.24	\$2.24	\$2.26	\$5.74	\$5.74	\$5.79	N/A	N/A	N/A
30,001 and over	\$5.74	\$5.74	\$5.79	\$2.24	\$2.24	\$2.26	\$5.74	\$5.74	\$5.79	N/A	N/A	N/A

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

* 2017 rates estimate a 1% CPI

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

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

Additional cart rate - \$10.55/month

Organization-Wide Personnel Summary Positions by Fund/Department

GENERAL FUND

Department	2014-2015			2015-2016			2016-2017 Proposed		
	FTEs			FTEs			FTEs		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
Executive	6	0.50	6.50	6	0.50	6.50	5	0.50	5.50
Finance/Admin Services	12	4.88	16.88	11	6.21	17.21	12	5.33	17.33
Information Services	7	0.00	7.00	7	0.00	7.00	7	0.00	7.00
Public Works	16	0.00	16.00	16	0.00	16.00	16	0.00	16.00
Community Development	6	0.00	6.00	5	1.25	6.25	5	1.25	6.25
Police - Sworn	65	0.00	65.00	65	0.70	65.70	65	0.00	65.00
Police - Other	13	4.13	17.13	13	4.13	17.13	13	4.13	17.13
Parks & Recreation	13	8.84	21.84	13	8.11	21.11	13	8.76	21.76
TOTAL	138	18.35	156.35	136	20.89	156.89	136	19.97	155.97

ENTERPRISE FUNDS

Fund	2014-2015			2015-2016			2016-2017 Proposed		
	FTEs			FTEs			FTEs		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
Water and Sewer	35	1.17	36.17	35	1.45	36.45	37	1.45	38.45
Stormwater	9	0.00	9.00	9	0.00	9.00	10	0.00	10.00
Development Services	4	1.46	5.46	4	0.73	4.73	4	1.46	5.46
TOTAL	48	2.63	50.63	48	2.18	50.18	51	2.91	53.91

ORGANIZATION-WIDE

	2014-2015			2015-2016			2016-2017 Proposed		
	FTEs			FTEs			FTEs		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
TOTAL	186	20.98	206.98	184	23.07	207.07	187	22.88	209.88

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

CITY OF WINTER SPRINGS
Fiscal Year 2016-2017 Budget

PERSONNEL
by Fund/Dept/Division

		2014-2015		2015-2016		2016-2017	
		Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
GENERAL FUND							
Executive							
1200	City Manager	3		3		2	
1210	City Clerk	3	0.50	3	0.50	3	0.50
Departmental Total		6	0.5	6	0.5	5	0.5
Finance/Admin Services							
1300	General	6	1.23	6	0.98	6	0.25
1310	Human Resources	1	0.73	1	0.73	2	
1360	Utility Billing	5	2.92	4	4.50	4	5.08
Departmental Total		12	4.88	11	6.21	12	5.33
Information Services							
1600	General	6		7		7	
1620	Kiva/GIS	1					
Departmental Total		7	0	7	0	7	0
Public Works							
4100	Administration	2		2		2	
4110	Roads and ROW Maint	10		10		10	
1930	Facilities Maintenance	1		1		1	
1940	Fleet Maintenance	3		3		3	
Departmental Total		16	0	16	0	16	0
Community Development							
1500	Administration	2		2		2	
1510	Planning	2		2		2	
1520	Urban Beautification	2		1	1.25	1	1.25
Departmental Total		6	0	5	1.25	5	1.25
Police							
2100	Office of the Chief - Sworn	65		65	0.70	65	
2140	Communications Operator	8	2.50	8	2.50	8	2.50
2100/2140	Other Civilian	5	1.63	5	1.63	5	1.63
Departmental Total		78	4.13	78	4.83	78	4.13
Parks & Recreation							
7200	Administration	2		2		2	
7210	Athletics	1	4.46	1	4.46	1	0.73
7230	Parks & Grounds	6	2.19	6	1.46	6	5.84
7240	Programs	1	1.46	1	1.46	1	0.73
7250	Seniors	3	0.73	3	0.73	3	1.46
Departmental Total		13	8.84	13	8.11	13	8.76
General Fund Total		138	18.35	136	20.89	136	19.97
WATER & SEWER							
3600	Operating	35	1.17	35	1.45	37	1.45
STORMWATER							
3800	Operating	7		7		7	
3810	Engineering	2		2		3	
Stormwater Total		9	0	9	0	10	0
DEVELOPMENT SERVICES							
2400	Plans and Inspections	4	1.46	4	0.73	4	1.46
ORGANIZATION-WIDE TOTALS		186	20.98	184	23.07	187	22.88
		206.98		207.07		209.88	

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.

This budget does not include debt service requirements for the anticipated State Revolving loan draw for purposes of the proposed water quality initiatives due to the assumption that the draw will occur very late in the fiscal year.

Organization-Wide Debt Service Requirements

Exclusive of internal loans to the Oak Forest and Tusawilla III
Assessment Districts (detail on successive pages)

Year Ending 9/30	Principal	Interest	Total
2017	\$2,754,477	\$487,538	\$3,242,015
2018	\$2,805,837	\$420,288	\$3,226,125
2019	\$2,872,483	\$780,504	\$3,652,987
2020	\$2,284,296	\$1,157,216	\$3,441,512
2021	\$1,218,751	\$2,081,539	\$3,300,290
2022	\$1,510,251	\$2,491,279	\$4,001,530
2023	\$1,209,854	\$2,532,566	\$3,742,420
2024	\$1,167,013	\$2,570,574	\$3,737,587
2025	\$1,136,712	\$2,605,152	\$3,741,864
2026	\$1,099,436	\$2,636,632	\$3,736,068
2027	\$1,068,675	\$2,663,469	\$3,732,144
2028	\$1,042,691	\$2,687,668	\$3,730,359
2029	\$1,022,826	\$2,709,297	\$3,732,123
2030	\$995,268	\$647,402	\$1,642,670
2031	\$2,175,252	\$12,400	\$2,187,652
2032	\$109,866	\$2,319	\$112,185
2033	\$56,077	\$0	\$56,077
	\$24,529,765	\$26,485,843	\$51,015,608

Year Ending 9/30	Fund #201 Improvement Refunding Revenue Notes ^{1,4} Series 2014 (prev 2003) Whitney/Hancock \$3,494,000		Fund #202 Improvement Refunding Revenue Bonds ^{1,3} Series 1999 US Bank 2020-30		Fund #202 Improvement Refunding Revenue Notes ^{1,3} Series 2011 (prev 1999) BB&T thru 2019		Fund #240 Central Winds Limited General Obligation Note ² Series 2012 (prev 2002) BB&T	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2017	\$819,000	\$18,159			206,309	13,250	116,265	84,411
2018	\$823,000	\$10,934			225,152	8,159	125,258	80,167
2019	\$831,000	\$3,656		428,559	233,129	2,751	129,080	75,595
2020			417,881	869,161			132,792	70,884
2021			393,797	892,220			136,388	66,037
2022			371,765	913,671			139,867	61,059
2023			350,893	933,989			148,222	55,954
2024			331,130	953,228			151,382	50,544
2025			312,413	971,066			159,407	45,018
2026			295,456	987,934			162,226	39,200
2027			278,677	1,003,903			169,897	33,279
2028			263,517	1,018,999			177,348	27,077
2029			248,485	1,033,279			184,571	20,604
2030			234,957	520,022			186,558	13,867
2031							193,368	7,058
	<u>2,473,000</u>	<u>32,749</u>	<u>3,498,971</u>	<u>10,526,031</u>	<u>664,590</u>	<u>24,160</u>	<u>2,312,629</u>	<u>730,754</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 Limited General Obligation Notes are payable from and secured by a pledge of the faith, credit and taxing power of the City up to one quarter mil. The Series 2002 Bond was advance refunded and replaced with a like-term simple interest Bank Note (BB&T) reducing the average interest rate by 135 basis points yielding a cost reduction of \$283,176 (present value).

³ The Series 1999 General Fund Improvement Bonds (\$1,377,246) were partially refunded and replaced with an 8-year simple interest Bank Note (BB&T) reducing the average interest rate by 289 basis points yielding a cost reduction of \$159,765 (present value).

⁴ The Series 2003 General Fund Improvement Bonds (\$4,005,000) were refunded and replaced with a 5-year simple interest Bank Note (Hancock) reducing the average interest rate by 222 basis points and yielding a cost reduction of \$194,686 (present value).

	Fund #261 TLBD Special Assessment Series 2011 ² BB&T \$1,765,000		Fund #262 TLBD Special Assessment Series 2006 ³ \$430,000		Fund #260 INTERNAL Loan to Oak Forest Assess. District ¹ \$318,500		Fund #162 INTERNAL Loan to Tuscawilla III Assessment District ⁴ \$63,720	
Year Ending	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
9/30								
2017	\$85,506	\$47,161	\$29,884	\$1,020	\$37,425	\$508	\$2,615	\$1,619
2018	\$89,572	\$44,316					\$2,690	\$1,543
2019	\$93,384	\$41,343					\$2,523	\$2,104
2020	\$97,062	\$38,248					\$2,628	\$2,000
2021	\$95,604	\$35,117					\$2,736	\$1,891
2022	\$99,099	\$31,953					\$2,849	\$1,778
2023	\$102,332	\$28,680					\$2,966	\$1,661
2024	\$105,408	\$25,304					\$2,914	\$2,005
2025	\$113,321	\$21,750					\$3,071	\$1,848
2026	\$115,967	\$18,024					\$3,238	\$1,683
2027	\$118,435	\$14,215					\$3,409	\$1,509
2028	\$120,722	\$10,329					\$3,593	\$1,326
2029	\$127,821	\$6,290					\$3,674	\$1,449
2030	\$129,625	\$2,106					\$3,927	\$1,196
2031							\$4,197	\$926
2032							\$4,485	\$638
2033							\$4,794	\$330
	\$1,493,858	\$364,836	\$29,884	\$1,020	\$37,425	\$508	\$56,309	\$25,506

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

² The TLBD Debt Service Fund underwent a reforecast by Government Services Group which established the legal maximum at \$43/ERU. The Tuscawilla 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 The City issued this Special Revenue Note to provide financing for the Tuscawilla Lighting and Beautification Project, Phase II. Prepayments in 2006 were utilized to retire principal of \$93,400 as well as additional principal pay-offs in subsequent years. The amortization schedule incorporates additional principal reductions of \$10,000 annually. This will result in early pay-off; fiscal year 2017 versus fiscal year 2021. The legal maximum for the annual capital assessment has been established at \$17 per ERU.

⁴ 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 (Tuscawilla III Capital) for the purpose of a capital wall project in a residential vicinity within the Tuscawilla community.

Year Ending	Fund #410 Water & Sewer Capital Appreciation / Serial Bonds Series 2000 US Bank		Fund #410 Water & Sewer Refunding Revenue Note ¹ Series 2011C BB&T		Fund #410 Water & Sewer Refunding Revenue Note ¹ Series 2011A SunTrust		Fund #410 Water & Sewer Refunding Revenue Note ¹ Series 2011B BB&T		Fund #410 State Revolving Loan ² \$1,794,923		TOTAL WATER & SEWER ³		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	TOTAL
9/30													
2017		\$103,125	\$365,059	\$52,902	\$970,734	\$117,382	\$89,001	\$10,148	\$72,719	\$39,980	\$1,497,513	\$323,537	\$1,821,050
2018		\$103,125	\$377,374	\$42,864	\$999,324	\$85,073	\$91,409	\$7,726	\$74,748	\$37,924	\$1,542,855	\$276,712	\$1,819,567
2019		\$103,125	\$383,850	\$32,654	\$1,031,602	\$51,766	\$93,606	\$5,245	\$76,832	\$35,810	\$1,585,890	\$228,600	\$1,814,490
2020		\$103,125	\$399,560	\$22,025	\$1,062,438	\$17,424	\$95,587	\$2,712	\$78,976	\$33,637	\$1,636,561	\$178,923	\$1,815,484
2021		\$1,045,627	\$409,439	\$11,134			\$102,345		\$81,178	\$31,404	\$592,962	\$1,088,165	\$1,681,127
2022	\$397,498	\$1,455,488	\$418,580						\$83,442	\$29,108	\$899,520	\$1,484,596	\$2,384,116
2023	\$522,637	\$1,487,194							\$85,770	\$26,749	\$608,407	\$1,513,943	\$2,122,350
2024	\$490,931	\$1,517,175							\$88,162	\$24,323	\$579,093	\$1,541,498	\$2,120,591
2025	\$460,950	\$1,545,488							\$90,621	\$21,830	\$551,571	\$1,567,318	\$2,118,889
2026	\$432,638	\$1,572,206							\$93,149	\$19,268	\$525,787	\$1,591,474	\$2,117,261
2027	\$405,919	\$1,595,438							\$95,747	\$16,634	\$501,666	\$1,612,072	\$2,113,738
2028	\$382,687	\$1,617,337							\$98,417	\$13,926	\$481,104	\$1,631,263	\$2,112,367
2029	\$360,787	\$1,637,981							\$101,162	\$11,143	\$461,949	\$1,649,124	\$2,111,073
2030	\$340,144	\$1,637,981							\$103,984	\$8,282	\$444,128	\$1,611,407	\$2,111,073
2031	\$1,875,000								\$106,884	\$5,342	\$1,981,884	\$5,342	\$1,987,226
2032									\$109,866	\$2,319	\$109,866	\$2,319	\$112,185
2033									\$56,077	\$0	\$56,077	\$0	\$56,077
	\$5,669,191	\$13,989,559	\$2,353,862	\$161,579	\$4,064,098	\$271,645	\$471,948	\$25,831	\$1,497,734	\$357,679	\$14,056,833	\$14,806,293	\$28,863,126

1 In fiscal year 2011, current refunding opportunities arose due to a favorable interest rate environment allowing Water and Sewer Bonds to be replaced with traditional Commercial Notes.

Series 2011A - Series 2002 Revenue Bonds, with maturities between 2012 and 2020 (\$8,464,906) were refunded and replaced with a 9-year simple interest SunTrust Bank Commercial Note. This action reduced the scheduled payments over the next 9 years by \$527,371 (present value).

Series 2011B - Series 2000 Water and Sewer Revenue Bonds were partially refunded; those with maturities between 2011 and 2020 (\$870,617) were replaced with a 9-year simple interest Bank Note (BB&T) reducing the average interest rate by 267 basis points yielding a cost reduction of \$134,363 (present value).

Series 2011C - Series 2001 Water and Sewer Revenue Bonds 2020 (\$3,700,000) were replaced with an 11-year simple interest Bank Note (BB&T) reducing the average interest rate by 217 basis points yielding a cost reduction of \$432,703 (present value).

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 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.

CITY OF WINTER SPRINGS

Fiscal Year 2016-2017 Budget

TOTAL CAPITAL OUTLAY

GENERAL FUND

Information Services - General

Machinery & Equipment - VMWare Servers	\$41,001
CIP - Exchange Windows Server 2016 2 CPU (software)	\$1,800
CIP - Exchange Server 2016 (software)	\$5,000
CIP - Exchange/Office migration project (consulting)	\$10,000
CIP - Exchange 2016 CAL (software)	\$18,900
CIP - Sharepoint upgrade	\$57,341
CIP - Office 2016 Migration (software)	\$57,500
	<hr/>
	\$191,542

Community Development - Streetlighting

Infrastructure - Roadway streetlight installation	\$3,000
---	----------------

Police - Criminal Investigations

Machinery & Equipment - Night vision goggles - ITT Night Enforcer General 3 Pinnacle (2)	\$7,200
Machinery & Equipment - SWAT - Replacement ballistic vest (3)	\$5,400
Machinery & Equipment - SWAT - Replacement tactical ballistic blanket	\$8,700
	<hr/>
	\$21,300

Police - Operations

Machinery & Equipment - Morpho Trak Ident Bundle fingerprint scanner (1)	\$3,150
Machinery & Equipment - Taser X2 w/4yr warranty and cartridges (9)	\$13,500
	<hr/>
	\$16,650

Police - Special Operations

Machinery & Equipment - Fiberglass topper for incident command truck	\$1,500
Machinery & Equipment - Steel carport for incident command trailer	\$2,600
	<hr/>
	\$4,100

Police - Support Services

Machinery & Equipment - AED unit w/child key and battery (3)	\$3,150
Machinery & Equipment - Building camera equipment	\$12,000
Machinery & Equipment - Panasonic Toughbook computers (14)	\$42,786
Machinery & Equipment - SSB commander desk	\$1,150
Intangibles - Upgrades to vehicle diagnostic scanner- GM	\$1,800
	<hr/>
	\$60,886

Parks & Recreation - Partnerships

Machinery & Equipment - Modified (smaller) size soccer goals (4)	\$6,000
--	----------------

Parks & Recreation - Parks and Grounds

Buildings - Parks maintenance storage - exterior side building	\$12,000
Infrastructure - Scoreboard renovations	\$7,500
Infrastructure - Thorguard Lightning Detection System	\$8,500
Infrastructure - Parks perimeter fencing	\$9,000
Infrastructure - CWP Expansion - paver walkways (Phase 1)	\$9,500
Infrastructure - CWP Expansion - entry sidewalk	\$12,000
Machinery & Equipment - JD replacement Gator cart	\$8,500
CIP - Practice field renovations CWP (F7, F8)	\$25,000
CIP - Restroom renovations CWP	\$10,000
	<hr/>
	\$102,000

Parks & Recreation - Senior Center

Machinery & Equipment - Civic Center media upgrades	\$3,000
---	----------------

Total General Fund - Capital Outlay

\$408,478

CITY OF WINTER SPRINGS

TOTAL CAPITAL OUTLAY

Fiscal Year 2016-2017 Budget

OTHER GOVERNMENTAL FUNDS

Transportation Improvement Fund #120

Machinery & Equipment - Cement mixer	\$5,000
Machinery & Equipment - Desktop computer (1)	\$1,100
Machinery & Equipment - Ford F250	\$26,000
CIP - Sidewalks	\$20,000
	<hr/>
	\$52,100

Road Improvement Fund #121

Infrastructure - road network to serve Greenway Interchange District (GID); external to GID	
2nd Gen: property	\$100,000
CIP - City Hall turn lane	\$250,000
CIP - CRA - Florida Avenue	\$391,786
CIP - Trotwood Park	\$250,000
CIP - Resurfacing	\$620,000
3rd Gen: CIP - City Hall generator	\$300,000
CIP - Bridge infrastructure	\$250,000
CIP - City Hall roof	\$400,000
CIP - Field House design	\$150,000
	<hr/>
	\$2,711,786

Transportation Impact Fee Fund #150

CIP - Tuscora turn lane	\$250,000
-------------------------	------------------

Parks Impact Fee Fund #155

CIP - Trotwood Park Pavilion	\$150,000
CIP - Torcaso Park Pavilion	\$100,000
	<hr/>
	\$250,000

Oak Forest Debt Service Fund #260

CIP - Wall amenities	\$10,500
----------------------	-----------------

TLBD I Capital/DS #261

CIP - Fountain pump station recoating	\$20,000
CIP - Landscape upgrades	\$50,000
	<hr/>
	\$70,000

TLBD I Capital/DS #262

CIP - Capital project per consensus with TLBD Board (TBD)	\$10,000
---	-----------------

1999 Construction Fund #301

CIP - State land exchange closing costs	\$20,000
CIP - Magnolia Park amphitheater CEI	\$75,000
CIP - Magnolia Park amphitheater	\$940,000
	<hr/>
	\$1,035,000

Utility/Public Works Facility C.P. Fund #304

Machinery & Equipment - Interior furnishings	\$50,000
CIP - ATM Addition	\$25,000
	<hr/>
	\$75,000

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

CIP - New World initiatives - FM/HR	\$11,200
CIP - Document management	\$12,800
CIP - Commission Chambers renovation	\$75,000
	<hr/>
	\$99,000

Total Other Governmental Funds - Capital Outlay

\$4,563,386

ENTERPRISE FUNDS

Water & Sewer - Operating #410-3600

Plants and Main - HSP#1 @ WTP#1	\$25,600
Plants and Main - Dunmar water line interconnect	\$60,000
Machinery & Equipment - Benchtop pH meter (water)	\$1,200
Machinery & Equipment - Handheld UVT (new IEX Equip)	\$2,500
Machinery & Equipment - Trailer - By-pass pumping hoses	\$6,000
Machinery & Equipment - Chlorine analyzers East/West/ WTP #3	\$12,000
Machinery & Equipment - Security cameras - Lake Jesup	\$18,000
Machinery & Equipment - Composite samplers	\$20,000
Machinery & Equipment - Sewer line acoustic tester	\$27,000
Machinery & Equipment - Sewer TV camera	\$95,000
Machinery & Equipment - Copier	\$6,000
Vehicles - Ford F-150 - Replace 10	\$21,500
Vehicles - Ford F-250 - Replace 32	\$26,000
Data Processing Equipment - Desktop (2)	\$2,000
Data Processing Equipment - SCADA desktop	\$2,200
Data Processing Equipment - Plotter	\$8,000
CIP - LS#7 Dry Pit Conversion - Design	\$44,000
CIP - Lift Station Refurb - 10W & 1E	\$75,000
CIP - Electrical panel replacement	\$90,000
CIP - Generator emission upgrades	\$80,000
CIP - West WRF control upgrades	\$150,000
CIP - West WRF Plant #1 refurb	\$280,000
CIP - Water quality improvements - WTP #1	\$3,000,000
CIP - Integra Project Force Main Upsizing	\$35,000
CIP - Sewer pipe relining	\$250,000
	<hr/>
	\$4,337,000

Stormwater - Operating #411-3800

Machinery & Equipment - Vibratory compactor	\$4,000
CIP - Pond 59 outfall repairs	\$75,000
CIP - N. Tuskawilla outfall	\$25,000
CIP - Curb inlet replacement (10)	\$25,000
CIP - Pipe relining - 66 @ SR 419 / Trail	\$75,000
	<hr/>
	\$204,000

Total Enterprise Funds - Capital Outlay

\$4,541,000

TOTAL CAPITAL OUTLAY - ALL FUNDS

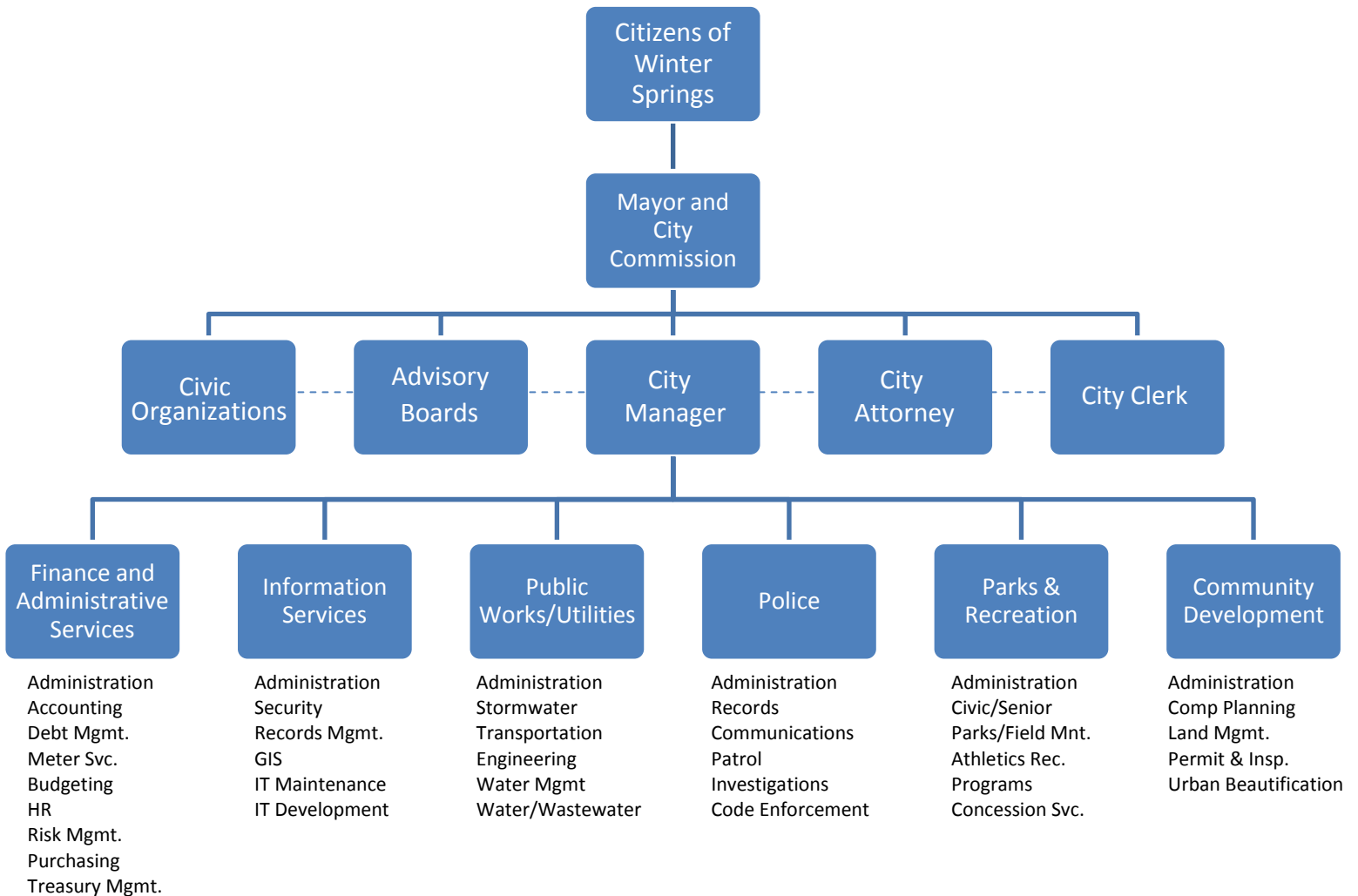
\$9,512,864

FINANCIAL
and
ORGANIZATIONAL STRUCTURE

This page intentionally left blank.



CITY OF WINTER SPRINGS ORGANIZATIONAL CHART



MAYOR

Charles Lacey

COMMISSIONERS

Seat One – *Jean Hovey*

Seat Two – *Kevin Cannon*

Seat Three – *Pam Carroll*

Seat Four – *Cade Resnick*

Seat Five – *Joanne M. Krebs*

CITY MANAGER

Kevin L. Smith

CITY ATTORNEY

Anthony A. Garganese

CITY CLERK

Andrea Lorenzo-Luaces

DEPARTMENT DIRECTORS

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

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

Financial Structure

Introduction

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

Fund Categories

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

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

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

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

Also designated is each fund's classification as a major or non-major fund as determined by the calculation used in the fiscal year ending September 30, 2015 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

nonmajor/modified accrual basis

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

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

nonmajor/modified accrual basis

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

(#120) Transportation Improvement Fund

nonmajor/modified accrual basis

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

(#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

nonmajor/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 used for road improvement projects.

(#150) Transportation Impact Fee Fund

nonmajor/modified accrual basis

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

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

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

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

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

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

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

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

This fund is used to account for collected special assessments for maintenance related to the Tuscawilla 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.

*(#162) Tuscawilla Phase III Maintenance/Debt Service Fund
nonmajor/modified accrual basis*

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

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

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

Debt Service Funds

*(#201) 2003 /2014Debt Service Fund
nonmajor/modified accrual basis*

This fund is used to account for the accumulation of resources and payment of principal, interest, and related costs for the 2003 bond issue which was refinanced in 2014 with a private placement note payable.

*(#202) 1999/2011 Debt Service Fund
nonmajor/modified accrual basis*

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

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

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

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

This fund is used to account for the accumulation of resources and payment of principal, interest, and related costs for the INTERNAL note payable to the General Fund which paid off the outstanding balance on the Capital Improvement Revenue Note, Series 2004A.

*(#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.

*(#262) TLBD Debt Service Fund (Phases II)
nonmajor/modified accrual basis*

This fund is used to account for the accumulation of resources and payment of principal and interest for the TLBD Phase II Improvements

Capital Project Funds

*(#301) 1999 Construction Capital Projects Fund
nonmajor/modified accrual basis*

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

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

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

*(#304) Utility/Public Works Facility Capital Projects Fund
nonmajor/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.

(#430) Stormwater Utility Fund

MAJOR/accrual basis

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

Fiduciary:

Pension Plan Trust Fund

accrual basis

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

Budget Process

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

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

2017 Fiscal Year Budget Calendar:

Proposed:

Date	Function
March 14	Commission establishes FY 2017 Budget Calendar
by July 1	Transmission of Proposed 2017 Budget - budget placed on Shared Drive and Website

Tentative:

by July 1	Property Appraiser submits DR 420 Certification
July 11	Budget Workshop
July 25	Commission establishes millage cap (DR 420 tentative millage rates via Resolution)
August 4	Deadline to Notice Property Appraiser of : Proposed Millage Rate / Rolled-back Rate / Date, Time, Place of Public Hearing (Must be sent within 35 days of certification of value)
August 25	Deadline for Property Appraiser to send TRIM Notice to property owners (Considered notification of Tentative public hearing; must be mailed by PA within 55 days of value certification)
September 12	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 22	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 26	Public Hearing (Final) Final millage and budget hearing - Adoption of final millage and budget must be done separately and in that order (Resolutions) (Hearing must be held not less than 2 days or more than 5 days after advertisement is published)
by September 29	Resolution to Property Appraiser Resolution to Tax Collector (Must be submitted within 3 days after adoption of final millage rate)
by October 26	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 \$25,000; those in excess require written bids and Commission approval.
- Regarding bids, the City of Winter Springs intends to secure a source of supply for item(s) or services(s) at the lowest price; early and satisfactory manufacture; and prompt, convenient service and shipment.
- Purchase orders over \$5,000 must be approved by the City Manager.
- Purchases for commodities and services over \$2,500 require three quotes unless a sole source vendor is being utilized or the City is piggy-backing off another governmental agency.

Investments and Cash Management

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

Capital Assets

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

Debt Management

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

Pension Plan

- Employees become plan participants on the first day of the month immediately following the date six months after the first day of employment.
- The City will provide sufficient funding to the pension plan in order to ensure that the plan will be able to fully meet its obligations to retired employees on a timely basis.
- For fiscal year 2017 the budget reflects an employer contribution of \$2.1M for the Defined Benefit (DB) plan which is sufficient for the Annual Required Contribution as set forth in the October 1, 2015 Actuarial Valuation. DB Employees have a required contribution rate of 5%. The DB Plan is closed to employees hired after October 1, 2011. 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.

This page intentionally left blank.



GENERAL FUND

Budget Data

This page intentionally left blank.



OPERATING COVERAGE

<u>Recurring</u> Revenue		\$17,112,723
Total Expenditures	\$17,341,055	
LESS :		
Capital Expenditures	(\$408,477)	
Non-recurring - UCF Incubator	<u>(\$75,000)</u>	
<u>Recurring</u> Personal and Operating Expenditures	\$16,857,578	(\$16,857,578)
		<hr/>
Effect on Fund Balance - OPERATING COVERAGE		<u><u>\$255,145</u></u>

CAPITAL COVERAGE

<u>Non-recurring</u> Revenue		\$230,000
LESS:		
Capital Expenditures		(\$408,477)
Non-recurring - UCF Incubator		<u>(\$75,000)</u>
Effect on Fund Balance - CAPITAL COVERAGE		<u><u>(\$253,477)</u></u>

TOTAL EFFECT ON FUND BALANCE **\$1,668**

FUND BALANCE

<u>Projected</u> Beginning Fund Balance	\$8,477,746
Appropriation TO (FROM) Fund Balance	<u>\$1,668</u>
<u>Projected</u> Ending Fund Balance	<u><u>\$8,479,414</u></u>

Ending Fund Balance Designations:

90-day / 25% Operating Reserve	\$4,214,395
Traffic Safety Reserve	\$427,727
Economic Development/Capital	<u>\$3,837,293</u>
Projected Total Ending Fund Balance	\$8,479,414

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

Source	Actuals FY 15	% of Total	Original Budget FY 16	% of Total	Budget FY 17	% of Total
Ad Valorem Tax	\$4,098,382	22.7%	\$4,312,322	25.0%	\$4,587,090	26.4%
Utility Tax	\$2,693,707	14.9%	\$2,680,000	15.5%	\$2,645,000	15.3%
Interfund Transfers In	\$3,251,284	18.0%	\$2,613,603	15.2%	\$2,425,034	14.0%
Intergovernment - Half-Cent	\$2,248,829	12.5%	\$2,259,000	13.1%	\$2,340,000	13.5%
Franchise Fee	\$2,038,278	11.3%	\$1,980,500	11.5%	\$1,988,720	11.5%
Intergovernment - Rev Sharing	\$1,127,954	6.2%	\$1,070,000	6.2%	\$1,171,000	6.8%
Communication Service Tax	\$1,193,417	6.6%	\$1,300,000	7.5%	\$1,100,000	6.3%
Charges for Service	\$503,002	2.8%	\$475,070	2.8%	\$569,877	3.3%
Miscellaneous	\$467,568	2.6%	\$313,002	1.8%	\$270,002	1.6%
Other Taxes	\$119,965	0.7%	\$110,000	0.6%	\$100,000	0.6%
Fines & Forfeitures	\$104,599	0.6%	\$100,000	0.6%	\$100,000	0.6%
Licenses & Permits	\$44,366	0.2%	\$8,500	0.0%	\$26,000	0.1%
Intergovernment - Other	\$160,965	0.9%	\$19,000	0.1%	\$20,000	0.1%
Total Sources	\$18,052,316	100.0%	\$17,240,997	100.0%	\$17,342,723	100.0%
Application	Actuals FY 15	% of Total	Original Budget FY 16	% of Total	Budget FY 17	% of Total
Personnel	\$10,825,247	60.0%	\$11,197,978	64.9%	\$11,391,046	65.7%
Repair and Maintenance	\$1,104,575	6.1%	\$1,103,530	6.4%	\$1,131,208	6.5%
Services	\$889,317	4.9%	\$984,881	5.7%	\$1,074,625	6.2%
Interfund Transfers Out	\$2,482,709	13.8%	\$1,031,500	6.0%	\$1,070,000	6.2%
Other Operating	\$754,673	4.2%	\$949,846	5.5%	\$843,010	4.9%
Utilities	\$732,077	4.1%	\$788,897	4.6%	\$763,688	4.4%
Capital Outlay	\$688,506	3.8%	\$566,716	3.3%	\$408,477	2.4%
Supplies	\$230,571	1.3%	\$243,661	1.4%	\$273,367	1.6%
Grants & Aids	\$145,407	0.8%	\$170,385	1.0%	\$222,406	1.3%
Fuel	\$199,120	1.1%	\$200,152	1.2%	\$163,228	0.9%
Approp to Fund	\$114	0.0%	\$3,451	0.0%	\$1,668	0.0%
Total Applications	\$18,052,316	100.0%	\$17,240,997	100.0%	\$17,342,723	100.0%

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

Source	Actuals FY 15	% of Total	Original Budget FY 16	% of Total	Budget FY 17	% of Total
Non-Department	\$15,726,537	87.1%	\$15,235,974	88.4%	\$15,382,442	88.7%
Finance & Administrative Svcs	\$964,927	5.3%	\$911,686	5.3%	\$893,625	5.2%
Community Development	\$594,610	3.3%	\$495,267	2.9%	\$489,259	2.8%
Parks & Recreation	\$348,551	1.9%	\$297,050	1.7%	\$299,602	1.7%
Police	\$342,938	1.9%	\$182,500	1.1%	\$180,409	1.0%
Public Works	\$74,440	0.4%	\$92,520	0.5%	\$96,636	0.6%
Executive & Legislative	\$313	0.0%	\$1,000	0.0%	\$750	0.0%
Information Services	\$0	0.0%	\$25,000	0.1%	\$0	0.0%
Total Sources	\$18,052,316	100.0%	\$17,240,997	100.0%	\$17,342,723	100.0%

Application	Actuals FY 15	% of Total	Original Budget FY 16	% of Total	Budget FY 17	% of Total
Police	\$7,372,671	40.8%	\$7,207,956	41.8%	\$7,192,155	41.5%
General Government	\$3,018,599	16.7%	\$2,029,842	11.8%	\$2,235,272	12.9%
Finance & Administrative Svcs	\$1,891,243	10.5%	\$2,068,341	12.0%	\$2,010,139	11.6%
Parks & Recreation	\$1,986,235	11.0%	\$1,995,255	11.6%	\$1,983,571	11.4%
Community Development	\$1,387,531	7.7%	\$1,546,911	9.0%	\$1,490,337	8.6%
Information Services	\$1,145,773	6.3%	\$916,409	5.3%	\$1,037,043	6.0%
Public Works	\$579,066	3.2%	\$692,108	4.0%	\$664,303	3.8%
Executive & Legislative	\$605,076	3.4%	\$710,724	4.1%	\$663,235	3.8%
Fire	\$66,008	0.4%	\$70,000	0.4%	\$65,000	0.4%
Approp to Fund	\$114	0.0%	\$3,451	0.0%	\$1,668	0.0%
Total Applications	\$18,052,316	100.0%	\$17,240,997	100.0%	\$17,342,723	100.0%

Account Number	Description of Expenditure	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
00 Non-Department						
311000	Ad Valorem	\$3,840,804	\$4,098,382	\$4,312,322	\$4,312,322	\$4,587,090
	Total Ad Valorem Tax	\$3,840,804	\$4,098,382	\$4,312,322	\$4,312,322	\$4,587,090
314100	Electricity Tax	\$2,260,602	\$2,269,767	\$2,275,000	\$2,275,000	\$2,240,000
314300	Water Utility Tax	\$337,035	\$356,483	\$340,000	\$340,000	\$340,000
314400	Gas Tax	\$40,090	\$44,486	\$40,000	\$40,000	\$40,000
314800	Propane	\$23,358	\$22,971	\$25,000	\$25,000	\$25,000
	Total Utility Tax	\$2,661,085	\$2,693,707	\$2,680,000	\$2,680,000	\$2,645,000
315000	Communication Services	\$1,373,582	\$1,193,417	\$1,300,000	\$1,300,000	\$1,100,000
	Total Communication Service Tax	\$1,373,582	\$1,193,417	\$1,300,000	\$1,300,000	\$1,100,000
323100	Electricity	\$1,816,567	\$1,941,840	\$1,898,500	\$1,898,500	\$1,835,000
323700	Solid Waste / Commercial	\$0	\$58,596	\$50,000	\$50,000	\$72,000
323710	Solid Waste / Residential	\$0	\$0	\$0	\$48,000	\$48,720
323400	Gas	\$33,273	\$37,842	\$32,000	\$32,000	\$33,000
	Total Franchise Fee	\$1,849,840	\$2,038,278	\$1,980,500	\$2,028,500	\$1,988,720
335120	Revenue Sharing	\$1,037,638	\$1,127,954	\$1,070,000	\$1,070,000	\$1,171,000
335140	Mobile Home License Tax	\$10,489	\$10,826	\$10,000	\$10,000	\$10,000
335150	Alcoholic Beverage License	\$8,390	\$10,320	\$9,000	\$9,000	\$10,000
335180	Gov't Half Cent Sales Tax	\$2,097,107	\$2,248,829	\$2,259,000	\$2,259,000	\$2,340,000
	Total Intergovernment	\$3,153,624	\$3,397,929	\$3,348,000	\$3,348,000	\$3,531,000
339000	Pymts fr Other Local in Lieu of Taxes	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
341300	Admin Svc Fees	\$0	\$0	\$0	\$87,000	\$90,480
343945	NSF	\$120	\$40	\$0	\$0	\$0
361100/361300	Investment (realized/unrealized)	\$30,989	\$71,411	\$25,000	\$25,000	\$30,000
362000	Misc Rents	\$2	\$2	\$2	\$2	\$2
362100	Cell Tower City Hall	\$73,000	\$73,885	\$75,000	\$75,000	\$75,000
362101	Cell Tower Shore Drive	\$101,780	\$109,012	\$100,000	\$100,000	\$100,000
364100	Auction Proceeds	\$22,159	\$27,436	\$0	\$0	\$0
366000	Misc Private Donations	\$4,600	(\$840)	\$0	\$0	\$0
369300	Settlements & Collections	\$50	\$6,398	\$0	\$0	\$0
369301	Settlement Insurance Proceeds	\$8,583	\$300	\$0	\$1,154	\$0
369900	Misc Revenue	\$67,789	\$6,380	\$70,000	\$70,000	\$25,000
369910	Motor Fuel Tax Rebate	\$15,255	\$14,825	\$15,000	\$15,000	\$15,000
	Total Other	\$329,327	\$313,849	\$290,002	\$378,156	\$340,482
381130	From Solid Waste	\$137,339	\$800,825	\$135,000	\$0	\$0
381410	From Water Sewer Utility	\$799,200	\$817,900	\$817,900	\$817,900	\$817,900
381411	From Stormwater Utility	\$167,800	\$165,300	\$165,300	\$165,300	\$165,300
381420	From Development Services	\$189,400	\$206,950	\$206,950	\$206,950	\$206,950
	Total Interfund Transfers In	\$1,293,739	\$1,990,975	\$1,325,150	\$1,190,150	\$1,190,150
	Total Non-Departmental Sources	\$14,502,001	\$15,726,537	\$15,235,974	\$15,237,128	\$15,382,442

CITY OF WINTER SPRINGS
Fiscal Year 2016-2017 Budget

General Fund - Sources
Revenues & Transfers - Department Specific

Account Number	Description of Expenditure	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
12 Executive & Legislative						
341300	Admin Svc Fees	\$744	\$313	\$1,000	\$1,000	\$750
	Total Ad Valorem Tax	\$744	\$313	\$1,000	\$1,000	\$750
13 Finance & Administrative Svcs						
316000	Local Business	\$105,558	\$119,965	\$110,000	\$110,000	\$100,000
341302	Admin Svc Fees - Business License	\$2,006	\$2,085	\$2,000	\$2,000	\$2,000
369900	Misc Income - Insurance Rebate	\$0	\$102,395	\$23,000	\$23,000	\$20,000
381410	From Water Sewer Utility	\$690,355	\$740,482	\$776,686	\$776,686	\$771,625
	Total Utility Tax	\$797,919	\$964,927	\$911,686	\$911,686	\$893,625
15 Community Development						
322010	Zoning	\$16,835	\$26,696	\$5,500	\$5,500	\$7,000
322020	Site Plan	\$3,500	\$500	\$3,000	\$3,000	\$5,000
322910	Arbor Permits	\$0	\$17,170	\$0	\$0	\$14,000
337300	Grant - Physical Environment	\$0	\$8,000	\$0	\$43,000	\$0
341301	Admin Svc Fees - County Impact	\$10,574	\$26,042	\$0	\$0	\$0
366000	Misc Private Donations	\$400	\$1,200	\$0	\$0	\$0
369301	Settlement Insurance Proceeds	\$425	\$0	\$0	\$1,925	\$0
381120	From Transportation Improvement	\$200,000	\$280,000	\$250,000	\$250,000	\$230,000
381130	From Solid Waste	\$0	\$0	\$16,947	\$16,947	\$16,947
381140	From Arbor	\$33,867	\$14,589	\$15,830	\$15,830	\$15,750
381160	From TLDB Maint	\$67,429	\$53,560	\$39,457	\$36,495	\$36,415
381161	From Oak Forest Maint	\$13,570	\$10,688	\$8,088	\$7,859	\$7,853
381162	From Tusawilla III	\$2,540	\$1,715	\$1,995	\$1,820	\$1,844
381260	From Oak Forest DS	\$500	\$500	\$500	\$500	\$500
381261	From TLDB I DS	\$500	\$500	\$500	\$500	\$500
381262	From TLDB II DS	\$500	\$500	\$500	\$500	\$500
381420	From Development Services	\$157,500	\$152,950	\$152,950	\$152,950	\$152,950
	Total Community Development	\$508,140	\$594,610	\$495,267	\$536,826	\$489,259
16 Information Services						
381420	From Development Services	\$0	\$0	\$25,000	\$25,000	\$0
	Total Information Services	\$0	\$0	\$25,000	\$25,000	\$0
21 Police						
331200	Grant - Public Safety	\$20,030	\$103,014	\$0	\$66,790	\$0
337200	Grant - Public Safety	\$0	\$28,805	\$0	\$0	\$0
341300	Admin Svc Fees	\$853	\$2,383	\$0	\$0	\$0
342100	Law Enforcement	\$6,559	\$1,000	\$0	\$0	\$0
342101	Law Enforcement - SRO	\$64,344	\$67,508	\$67,500	\$67,500	\$68,409
342102	Law Enforcement - Code	\$16,542	\$12,629	\$15,000	\$15,000	\$12,000
351500	Traffic	\$106,050	\$104,599	\$100,000	\$100,000	\$100,000
354200	Law Enforcement	\$825	\$0	\$0	\$0	\$0
369900	Misc Revenue	\$5,004	\$17,335	\$0	\$0	\$0
381103	From Special Law Enf Trust (Fed)	\$7,854	\$4,825	\$0	\$0	\$0
	Total Police	\$228,061	\$342,938	\$182,500	\$257,990	\$180,409
41 Public Works						
344910	ROW Maintenance	\$62,000	\$62,000	\$62,000	\$62,000	\$65,200
344930	Street Lighting	\$12,078	\$12,440	\$30,520	\$30,520	\$31,436
	Total Public Works	\$74,078	\$74,440	\$92,520	\$92,520	\$96,636
72 Parks & Recreation						
337700	Grant - Culture / Recreation	\$2,500	\$0	\$0	\$0	\$0
347201	Civic Center	\$16,758	\$19,230	\$15,000	\$15,000	\$20,000
347202	Pavillion	\$25,211	\$21,768	\$22,000	\$22,000	\$22,000
347203	Fields	\$15,912	\$27,445	\$16,000	\$16,000	\$22,000
347204	Senior Ctr - Pool	\$35,350	\$36,525	\$35,000	\$35,000	\$37,000
347205	Senior Ctr - Annual	\$16,004	\$15,095	\$16,000	\$16,000	\$18,000
347206	Splashpad	\$2,054	\$2,444	\$2,000	\$2,000	\$2,000
347207	Dog Park	\$3,176	\$5,300	\$5,000	\$5,000	\$5,000
347208	Summer Camp	\$60,083	\$83,894	\$77,000	\$77,000	\$65,000
347209	Programs	\$2,073	\$766	\$3,000	\$3,000	\$3,000
347210	League	\$13,274	\$15,373	\$15,000	\$15,000	\$10,000
347211	Partnership League	\$84,196	\$83,200	\$91,050	\$91,050	\$95,602
347400	Community Events	\$4,800	\$5,522	\$0	\$5,255	\$0
366000	Misc Private Donations	\$35,349	\$31,221	\$0	\$24,197	\$0
369900	Misc Revenue	\$0	\$768	\$0	\$4,238	\$0
369301	Settlement Insurance Proceeds	\$0	\$0	\$0	\$9,970	\$0
	Total Parks & Recreation	\$316,740	\$348,551	\$297,050	\$340,710	\$299,602
	Total Dep'tal Sources	\$1,925,682	\$2,325,779	\$2,005,023	\$2,165,732	\$1,960,281
TOTAL GENERAL FUND SOURCES		\$16,427,683	\$18,052,316	\$17,240,997	\$17,402,860	\$17,342,723

<u>DIV #</u>	<u>DEPARTMENT / DIVISION</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
	Executive					
1100	Executive - Commission	\$112,187	\$111,159	\$119,049	\$119,049	\$121,319
1200	Executive - City Manager	\$252,689	\$258,997	\$333,154	\$336,068	\$273,606
1210	Executive - City Clerk	\$249,333	\$234,920	\$258,521	\$259,755	\$268,310
		\$614,209	\$605,076	\$710,724	\$714,872	\$663,235
	General Government					
1400	General Gov't - Legal Services	\$216,952	\$223,158	\$217,500	\$286,504	\$292,500
1900	General Gov't - General	\$1,299,304	\$2,385,962	\$1,400,835	\$1,264,690	\$1,534,356
		\$1,516,256	\$2,609,120	\$1,618,335	\$1,551,194	\$1,826,856
	Finance					
1300	Finance - General	\$574,562	\$592,541	\$623,534	\$631,261	\$625,778
1360	Finance - Utility Billing & Cust Svc	\$690,356	\$740,481	\$776,686	\$776,686	\$771,625
1310	Finance - Human Resources	\$78,127	\$109,020	\$137,018	\$129,193	\$152,736
1920	Finance - Risk Management	\$378,722	\$449,201	\$531,103	\$453,708	\$460,000
		\$1,721,767	\$1,891,243	\$2,068,341	\$1,990,848	\$2,010,139
	Information Services					
1600	Information Services - General	\$752,547	\$1,048,448	\$890,541	\$901,621	\$1,012,009
1620	Information Services - Kiva/GIS	\$131,435	\$76,765	\$0	\$0	\$0
1910	Information Services - City Hall	\$21,187	\$20,560	\$25,868	\$25,868	\$25,034
		\$905,169	\$1,145,773	\$916,409	\$927,489	\$1,037,043
	Public Works					
4100	Public Works - Administration	\$150,013	\$153,309	\$159,323	\$161,022	\$150,224
4110	Public Works - Roads and ROW Maint.	\$471,823	\$425,757	\$532,785	\$528,114	\$514,079
1930	Public Works - Facilities Maintenance	\$179,542	\$206,047	\$200,734	\$200,887	\$184,645
1940	Public Works - Fleet Maintenance	\$200,419	\$203,432	\$210,773	\$212,491	\$223,771
		\$1,001,797	\$988,545	\$1,103,615	\$1,102,514	\$1,072,719
	Community Development					
1500	Com Dev - Administration	\$236,772	\$224,568	\$277,599	\$281,878	\$245,386
1510	Com Dev - Long Range Planning	\$162,653	\$147,504	\$160,621	\$160,571	\$162,260
1520	Com Dev - Urban Beautification	\$621,160	\$559,171	\$614,694	\$637,560	\$600,773
1530	Com Dev - Streetlighting	\$444,714	\$456,288	\$493,997	\$493,997	\$481,918
		\$1,465,299	\$1,387,531	\$1,546,911	\$1,574,006	\$1,490,337

NUMBER	DEPARTMENT / DIVISION	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
Police						
2100	Police - Office of the Chief	\$6,313,477	\$6,631,764	\$6,270,749	\$6,325,980	\$6,302,332
2110	Police - Criminal Investigations	\$30,320	\$33,945	\$21,820	\$21,820	\$43,390
2120	Police - Community Services	\$46,988	\$27,518	\$54,050	\$103,300	\$14,000
2130	Police - Operations	\$339,223	\$55,042	\$221,402	\$286,855	\$77,360
2135	Police - Special Operations	\$27,991	\$9,363	\$11,434	\$10,515	\$13,745
2140	Police - Support Services	\$531,573	\$603,423	\$616,281	\$639,643	\$727,798
2150	Police - Code Enforcement	\$9,560	\$11,616	\$12,220	\$12,281	\$13,530
		\$7,299,132	\$7,372,671	\$7,207,956	\$7,400,394	\$7,192,155
Fire						
2200	Fire - Operations	\$55,247	\$66,008	\$70,000	\$70,000	\$65,000
		\$55,247	\$66,008	\$70,000	\$70,000	\$65,000
P & R - Operations						
7200	P & R - Administration	\$199,389	\$201,781	\$207,947	\$225,789	\$230,583
7210	P & R - Athletics	\$163,845	\$169,473	\$181,342	\$178,967	\$93,423
7220	P & R - Athletics - Partnerships	\$23,191	\$26,193	\$33,850	\$32,637	\$28,350
7230	P & R - Parks & Grounds	\$967,570	\$1,043,345	\$971,478	\$1,076,734	\$1,089,005
7240	P & R - Programs	\$175,462	\$227,354	\$252,890	\$245,659	\$195,216
7250	P & R - Seniors	\$274,234	\$281,346	\$312,748	\$286,097	\$326,994
7400	P & R - Community Events	\$37,208	\$36,743	\$35,000	\$43,690	\$20,000
		\$1,840,899	\$1,986,235	\$1,995,255	\$2,089,573	\$1,983,571
TOTAL GENERAL FUND APPLICATIONS		\$16,419,775	\$18,052,202	\$17,237,546	\$17,420,890	\$17,341,055
FUND BALANCE - October 1						
		\$8,487,754	\$8,495,662	\$7,914,338	\$8,495,776	\$8,477,746
Appropriation TO (FROM) Fund Balance						
		\$7,908	\$114	\$3,451	(\$18,030)	\$1,668
FUND BALANCE - September 30						
		\$8,495,662	\$8,495,776	\$7,917,789	\$8,477,746	\$8,479,414

EXPENDITURES	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
Personal Services	\$556,679	\$555,631	\$636,843	\$641,591	\$587,415
Operating Expenses	\$54,294	\$49,445	\$72,881	\$72,281	\$75,820
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$3,236	\$0	\$1,000	\$1,000	\$0
TOTAL EXPENDITURES	\$614,209	\$605,076	\$710,724	\$714,872	\$663,235

City Manager - 1200

City Manager	1	1	1	1
Economic Development Manager	1	1	1	1
Administrative Assistant	1	1	1	1
Total	3	3	3	2

City Clerk - 1210

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

TOTAL FULL-TIME PERSONNEL	6	6	6	5
----------------------------------	----------	----------	----------	----------

City Clerk - Part-Time - 1210

Administrative Clerk (PT)	0.5	0.5	0.5	0.5
Total	1	1	1	0.50

TOTAL PART-TIME PERSONNEL	0.50	0.50	0.50	0.50
----------------------------------	-------------	-------------	-------------	-------------

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
---------------------------	----------	----------	----------	----------

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
510100	Base Wages/Salaries	\$332,924	\$332,716	\$388,846	\$388,846	\$341,612
510110	Base Wage - Mayor/Commission	\$74,400	\$74,400	\$74,400	\$74,400	\$74,400
510140	Overtime	\$2,444	\$1,787	\$2,975	\$2,975	\$3,000
510900	Reimbursements	\$0	\$0	\$0	\$4,748	\$0
520200	FICA	\$29,485	\$29,683	\$34,405	\$34,405	\$29,636
520220	Pension DB	\$79,272	\$76,974	\$77,625	\$77,625	\$80,213
520225	Pension DC	\$3,270	(\$218)	\$8,782	\$8,782	\$5,709
520230	Health Insurance	\$34,331	\$39,619	\$49,091	\$49,091	\$52,197
520240	Workers' Comp	\$553	\$670	\$719	\$719	\$648
	Total Payroll	\$556,679	\$555,631	\$636,843	\$641,591	\$587,415
530310	Professional	\$6,574	\$2,299	\$10,550	\$10,350	\$10,550
530315	Pre/Post Employment	\$111	\$218	\$0	\$0	\$0
530341	Other Svcs - Contract / Admin	\$1,656	\$2,363	\$2,500	\$2,500	\$2,750
530411	Communication - Phone	\$5,880	\$5,880	\$5,880	\$5,880	\$5,880
550510	Office	\$917	\$1,094	\$1,670	\$1,670	\$2,175
550520	Operating	\$433	\$338	\$1,410	\$1,791	\$1,847
550525	Operating - Small Tools	\$645	\$1,170	\$1,420	\$820	\$2,347
550526	Operating - Software	\$129	\$99	\$490	\$490	\$0
555400	Travel & Per Diem	\$7,803	\$5,446	\$9,527	\$9,038	\$8,000
555401	Automobile Allowance	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600
555420	Postage / Freight	\$312	\$535	\$749	\$749	\$1,112
555470	Printing / Binding	\$3,506	\$3,929	\$3,450	\$3,785	\$3,300
555480	Promotional / Advertising	\$4,912	\$4,953	\$6,440	\$6,265	\$7,360
555540	Dues/Reg/Pub	\$12,736	\$10,913	\$15,470	\$15,369	\$18,999
555550	Training	\$80	\$50	\$1,725	\$1,799	\$400
555551	Educational Incentive	\$0	\$558	\$2,000	\$2,175	\$1,500
580820	Grants/Aids - Econ Dev	\$5,000	\$6,000	\$6,000	\$6,000	\$6,000
	Total Operating	\$54,294	\$49,445	\$72,881	\$72,281	\$75,820
560642	Mach & Equip - Data Proc	\$3,236	\$0	\$1,000	\$1,000	\$0
	Total Capital	\$3,236	\$0	\$1,000	\$1,000	\$0
	TOTAL EXECUTIVE/LEGISLATIVE	\$614,209	\$605,076	\$710,724	\$714,872	\$663,235

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
510110	Base Wage - Mayor/Commission	\$74,400	\$74,400	\$74,400	\$74,400	\$74,400
520200	FICA	\$5,692	\$5,692	\$5,692	\$5,692	\$5,692
520240	Workers' Comp	\$104	\$126	\$120	\$120	\$120
	Total Payroll	\$80,196	\$80,218	\$80,212	\$80,212	\$80,212
530411	Communication - Phone	\$3,840	\$3,840	\$3,840	\$3,840	\$3,840
550520	Operating	\$56	\$81	\$610	\$991	\$727
550525	Operating - Small Tools	\$228	\$280	\$150	\$150	\$550
555400	Travel & Per Diem	\$6,030	\$5,212	\$7,577	\$7,577	\$6,780
555470	Printing / Binding	\$3,506	\$3,792	\$3,150	\$3,535	\$3,300
555480	Promotional / Advertising	\$4,162	\$3,608	\$5,660	\$5,660	\$4,860
555540	Dues/Reg/Pub	\$9,169	\$8,128	\$11,850	\$11,084	\$15,050
580820	Grants/Aids - Economic Dev	\$5,000	\$6,000	\$6,000	\$6,000	\$6,000
	Total Operating	\$31,991	\$30,941	\$38,837	\$38,837	\$41,107
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$112,187	\$111,159	\$119,049	\$119,049	\$121,319

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
510100	Base Wages/Salaries	\$171,325	\$176,759	\$228,826	\$228,826	\$178,786
510140	Overtime	\$17	\$19	\$0	\$0	\$0
510900	Reimbursements	\$0	\$0	\$0	\$2,914	\$0
520200	FICA	\$11,457	\$12,111	\$16,182	\$16,182	\$12,345
520220	Pension DB	\$47,979	\$46,865	\$47,625	\$47,625	\$48,837
520225	Pension DC	\$331	(\$649)	\$5,634	\$5,634	\$2,746
520230	Health Insurance	\$12,838	\$15,791	\$23,206	\$23,206	\$20,701
520240	Workers' Comp	\$232	\$291	\$351	\$351	\$276
	Total Payroll	\$244,179	\$251,187	\$321,824	\$324,738	\$263,691
530315	Pre/Post Employment	\$111	\$0	\$0	\$0	\$0
530411	Communication - Phone	\$1,080	\$1,080	\$1,080	\$1,080	\$1,080
550510	Office	\$346	\$321	\$500	\$500	\$500
550520	Operating	\$198	\$93	\$200	\$200	\$200
550525	Operating - Small Tools	\$274	\$890	\$300	\$300	\$300
550526	Operating - Software	\$0	\$0	\$200	\$200	\$0
555400	Travel & Per Diem	\$609	\$0	\$750	\$750	\$750
555401	Automobile Allowance	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600
555420	Postage / Freight	\$5	\$22	\$100	\$100	\$100
555470	Printing / Binding	\$0	\$73	\$100	\$100	\$0
555540	Dues/Reg/Pub	\$2,287	\$1,731	\$2,500	\$2,500	\$1,885
555550	Training	\$0	\$0	\$1,500	\$1,500	\$0
555551	Educational Incentive	\$0	\$0	\$500	\$500	\$1,500
	Total Operating	\$8,510	\$7,810	\$11,330	\$11,330	\$9,915
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$252,689	\$258,997	\$333,154	\$336,068	\$273,606

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
510100	Base Wages/Salaries	\$161,599	\$155,957	\$160,020	\$160,020	\$162,826
510140	Overtime	\$2,427	\$1,768	\$2,975	\$2,975	\$3,000
510900	Reimbursements	\$0	\$0	\$0	\$1,834	\$0
520200	FICA	\$12,336	\$11,880	\$12,531	\$12,531	\$11,599
520220	Pension DB	\$31,293	\$30,109	\$30,000	\$30,000	\$31,376
520225	Pension DC	\$2,939	\$431	\$3,148	\$3,148	\$2,963
520230	Health Insurance	\$21,493	\$23,828	\$25,885	\$25,885	\$31,496
520240	Workers' Comp	\$217	\$253	\$248	\$248	\$252
	Total Payroll	\$232,304	\$224,226	\$234,807	\$236,641	\$243,512
530310	Professional	\$6,574	\$2,299	\$10,550	\$10,350	\$10,550
530315	Pre/Post Employment	\$0	\$218	\$0	\$0	\$0
530341	Other Svcs - Contract / Admin	\$1,656	\$2,363	\$2,500	\$2,500	\$2,750
530411	Communication - Phone	\$960	\$960	\$960	\$960	\$960
550510	Office	\$571	\$773	\$1,170	\$1,170	\$1,675
550520	Operating	\$179	\$164	\$600	\$600	\$920
550525	Operating - Small Tools	\$143	\$0	\$970	\$370	\$1,497
550526	Operating - Software	\$129	\$99	\$290	\$290	\$0
555400	Travel & Per Diem	\$1,164	\$234	\$1,200	\$711	\$470
555420	Postage / Freight	\$307	\$513	\$649	\$649	\$1,012
555470	Printing / Binding	\$0	\$64	\$200	\$150	\$0
555480	Promotional / Advertising	\$750	\$1,345	\$780	\$605	\$2,500
555540	Dues/Reg/Pub	\$1,280	\$1,054	\$1,120	\$1,785	\$2,064
555550	Training	\$80	\$50	\$225	\$299	\$400
555551	Educational Incentive	\$0	\$558	\$1,500	\$1,675	\$0
	Total Operating	\$13,793	\$10,694	\$22,714	\$22,114	\$24,798
560642	Mach & Equip - Data Proc	\$3,236	\$0	\$1,000	\$1,000	\$0
	Total Capital	\$3,236	\$0	\$1,000	\$1,000	\$0
	TOTAL	\$249,333	\$234,920	\$258,521	\$259,755	\$268,310

<u>EXPENDITURES</u>	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$364,756	\$388,720	\$586,835	\$501,494	\$756,856
Transfers	\$1,151,500	\$2,220,400	\$1,031,500	\$1,031,500	\$1,070,000
Capital Outlay	\$0	\$0	\$0	\$18,200	\$0
TOTAL EXPENDITURES	\$1,516,256	\$2,609,120	\$1,618,335	\$1,551,194	\$1,826,856

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
530311	Legal	\$216,952	\$223,158	\$215,000	\$215,000	\$215,000
530312	Financial	\$0	\$0	\$2,500	\$2,500	\$2,500
530313	Labor Relations	\$0	\$0	\$0	\$69,004	\$75,000
530314	Consulting	\$13,750	\$20,250	\$25,000	\$25,000	\$55,000
530340	Other Svcs	\$726	\$771	\$750	\$750	\$800
530343	Other Svcs - Banking	\$5,862	\$4,834	\$5,000	\$5,000	\$5,000
555440	Rent / Lease	\$300	\$300	\$300	\$300	\$300
580810	CRA District	\$52,166	\$64,407	\$89,385	\$89,385	\$141,406
580820	Grants/Aids - Private	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
599100	Contingency	\$0	\$0	\$173,900	\$19,555	\$186,850
	Total Operating	\$364,756	\$388,720	\$586,835	\$501,494	\$756,856
591201	To 2003 Debt Service	\$934,000	\$825,400	\$800,000	\$800,000	\$834,000
591202	To 1999 Debt Service	\$207,500	\$217,000	\$225,000	\$225,000	\$236,000
591240	To Central Winds GO Debt Service	\$10,000	\$1,153,000	\$6,500	\$6,500	\$0
591305	To Excellence in Customer Service	\$0	\$25,000	\$0	\$0	\$0
		\$1,151,500	\$2,220,400	\$1,031,500	\$1,031,500	\$1,070,000
560641	Mach & Equip - Vehicles	\$0	\$0	\$0	\$18,200	\$0
	Total Capital	\$0	\$0	\$0	\$18,200	\$0
	TOTAL GENERAL GOVERNMENT	\$1,516,256	\$2,609,120	\$1,618,335	\$1,551,194	\$1,826,856

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
530311	Legal	\$216,952	\$223,158	\$215,000	\$215,000	\$215,000
530312	Financial	\$0	\$0	\$2,500	\$2,500	\$2,500
530313	Labor Relations	\$0	\$0	\$0	\$69,004	\$75,000
	Total Operating	\$216,952	\$223,158	\$217,500	\$286,504	\$292,500
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$216,952	\$223,158	\$217,500	\$286,504	\$292,500

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
530314	Consulting	\$13,750	\$20,250	\$25,000	\$25,000	\$55,000
530340	Other Svcs	\$726	\$771	\$750	\$750	\$800
530343	Other Svcs - Banking	\$5,862	\$4,834	\$5,000	\$5,000	\$5,000
555440	Rent / Lease	\$300	\$300	\$300	\$300	\$300
580810	CRA District	\$52,166	\$64,407	\$89,385	\$89,385	\$141,406
580820	Grants/Aids - Private	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
599100	Contingency (incl sick-leave buy-back)	\$0	\$0	\$173,900	\$19,555	\$186,850
	Total Operating	\$147,804	\$165,562	\$369,335	\$214,990	\$464,356
591201	To 2003 Debt Service	\$934,000	\$825,400	\$800,000	\$800,000	\$834,000
591202	To 1999 Debt Service	\$207,500	\$217,000	\$225,000	\$225,000	\$236,000
591240	To Central Winds GO Debt Service	\$10,000	\$1,153,000	\$6,500	\$6,500	\$0
591305	To Excellence in Customer Service	\$0	\$25,000	\$0	\$0	\$0
	Total Transfers	\$1,151,500	\$2,220,400	\$1,031,500	\$1,031,500	\$1,070,000
560641	Mach & Equip - Vehicles	\$0	\$0	\$0	\$18,200	\$0
	Total Capital	\$0	\$0	\$0	\$18,200	\$0
	TOTAL	\$1,299,304	\$2,385,962	\$1,400,835	\$1,264,690	\$1,534,356

EXPENDITURES	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
Personal Services	\$981,400	\$1,105,829	\$1,135,599	\$1,143,651	\$1,163,572
Operating Expenses	\$731,044	\$771,138	\$926,542	\$840,997	\$846,567
Transfers	\$0	\$10,500	\$0	\$0	\$0
Capital Outlay	\$9,323	\$3,776	\$6,200	\$6,200	\$0
TOTAL EXPENDITURES	\$1,721,767	\$1,891,243	\$2,068,341	\$1,990,848	\$2,010,139

General - 1300

Finance & Admin Svcs. Director	1	1	1	1
Accountant	2	2	2	2
Management & Budget Analyst	1	1	1	1
Financial Analyst	1	1	1	1
Controller	1	1	1	1
Total	6	6	6	6

Human Resources - 1310

HR and Benefits Manager	1	1	1	1
HR Generalist				1
Total	1	1	1	2

Utility Billing - 1360

Billing Operations Mgr	1	1	1	1
Utility Billing Analyst	1	1		
Utility Billing Specialist	1			
Ass't Manager		1	1	1
Customer Service Rep III	2	2	2	2
Total	5	5	4	4

TOTAL FULL-TIME PERSONNEL	12	12	11	12
----------------------------------	-----------	-----------	-----------	-----------

General - Part-Time - 1300

Accounts Payable Clerk	1.13	1.23	0.73	
Data Entry Clerk			0.25	0.25
Total	1.13	1.23	0.98	0.25

Human Resources - Part-Time - 1310

Work Comp Benefit Liason		0.73	0.73	
Total	0.00	0.73	0.73	0.00

Utility Billing - Part-Time - 1360

Lien Specialist				0.73
Customer Service Rep I	3.19	2.92	4.5	4.35
Total	3.19	2.92	4.50	5.08

TOTAL PART-TIME PERSONNEL	4.32	4.88	6.21	5.33
----------------------------------	-------------	-------------	-------------	-------------

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
510100	Base Wages/Salaries	\$689,077	\$793,067	\$809,717	\$812,179	\$800,998
510140	Overtime	\$9,937	\$23,053	\$7,573	\$11,073	\$8,837
510900	Reimbursements	\$0	\$0	\$0	\$7,727	\$0
520200	FICA	\$52,448	\$60,126	\$62,617	\$63,217	\$61,841
520220	Pension DB	\$144,924	\$139,137	\$117,920	\$117,920	\$115,442
520225	Pension DC	\$6,218	\$7,866	\$18,380	\$19,080	\$19,034
520230	Health Insurance	\$68,245	\$76,886	\$103,890	\$99,840	\$146,193
520240	Workers' Comp	\$919	\$1,294	\$1,202	\$1,302	\$1,227
520250	Unemployment	\$9,632	\$4,400	\$14,300	\$11,313	\$10,000
	Total Payroll	\$981,400	\$1,105,829	\$1,135,599	\$1,143,651	\$1,163,572
530312	Financial	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500
530314	Consulting	\$2,249	\$1,000	\$3,500	\$3,500	\$3,500
530315	Pre/Post Employment	\$834	\$509	\$60	\$498	\$560
530320	Accounting / Auditing	\$41,000	\$32,500	\$44,000	\$44,000	\$41,000
530340	Other Svcs	\$2,030	\$2,711	\$2,500	\$2,500	\$2,500
530341	Other Svcs - Contract / Admin	\$166,723	\$168,354	\$205,694	\$205,694	\$211,865
530342	Other Svcs - Maint / Licenses	\$9,802	\$6,704	\$2,650	\$2,650	\$0
530411	Communication - Phone	\$1,172	\$1,637	\$2,161	\$2,761	\$6,661
550510	Office	\$4,697	\$5,889	\$5,500	\$6,500	\$5,500
550520	Operating	\$630	\$1,472	\$1,050	\$1,250	\$1,300
550525	Operating - Small Tools	\$1,181	\$3,433	\$1,750	\$1,750	\$1,300
550526	Operating - Software	\$0	\$193	\$0	\$0	\$0
550527	Operating - Apparel	\$0	\$1,066	\$0	\$0	\$0
555400	Travel & Per Diem	\$291	\$430	\$1,000	\$1,000	\$1,360
555420	Postage / Freight	\$72,968	\$65,437	\$82,049	\$89,449	\$83,946
555450	Insurance	\$398,922	\$382,055	\$441,578	\$384,728	\$400,000
555451	Insurance - Settlements	\$168	\$60,488	\$75,000	\$57,442	\$50,000
555470	Printing / Binding	\$4,268	\$3,831	\$2,550	\$2,550	\$2,000
555480	Promotional / Advertising	\$660	\$752	\$2,600	\$2,600	\$2,200
555481	Promo - Employee Relations	\$3,554	\$6,124	\$23,375	\$4,200	\$6,000
555540	Dues/Reg/Pub	\$1,632	\$1,438	\$2,400	\$2,400	\$2,000
555550	Training	\$763	\$7,615	\$9,625	\$8,025	\$7,375
	Total Operating	\$731,044	\$771,138	\$926,542	\$840,997	\$846,567
591305	To Excellence in Customer Service	\$0	\$10,500	\$0	\$0	\$0
	Total Transfers	\$0	\$10,500	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$3,776	\$0	\$0	\$0
560642	Mach & Equip - Data Proc	\$9,323	\$0	\$6,200	\$6,200	\$0
	Total Capital	\$9,323	\$3,776	\$6,200	\$6,200	\$0
	TOTAL FINANCE/ADMIN SVCS	\$1,721,767	\$1,891,243	\$2,068,341	\$1,990,848	\$2,010,139

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
510100	Base Wages/Salaries	\$347,558	\$362,437	\$375,346	\$375,346	\$362,277
510140	Overtime	\$5,231	\$7,505	\$4,319	\$4,319	\$5,584
510900	Reimbursements	\$0	\$0	\$0	\$7,727	\$0
520200	FICA	\$26,065	\$26,710	\$29,210	\$29,210	\$28,314
520220	Pension DB	\$88,807	\$87,335	\$89,231	\$89,231	\$91,884
520225	Pension DC	\$4,362	\$5,405	\$5,896	\$5,896	\$6,366
520230	Health Insurance	\$51,364	\$57,798	\$62,462	\$62,462	\$79,716
520240	Workers' Comp	\$464	\$590	\$575	\$575	\$557
	Total Payroll	\$523,851	\$547,780	\$567,039	\$574,766	\$574,698
530312	Financial	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500
530314	Consulting	\$1,000	\$0	\$0	\$0	\$0
530315	Pre/Post Employment	\$219	\$0	\$0	\$0	\$0
530320	Accounting / Auditing	\$20,500	\$16,500	\$22,000	\$22,000	\$20,500
530342	Other Svcs - Maint / Licenses	\$45	\$0	\$150	\$150	\$0
530411	Communication - Phone	\$960	\$845	\$845	\$845	\$845
550510	Office	\$1,706	\$1,670	\$2,200	\$3,200	\$2,000
550520	Operating	\$158	\$844	\$500	\$500	\$750
550525	Operating - Small Tools	\$249	\$582	\$500	\$500	\$500
550526	Operating - Software	\$0	\$193	\$0	\$0	\$0
555400	Travel & Per Diem	\$198	\$158	\$500	\$500	\$1,010
555420	Postage / Freight	\$2,526	\$2,461	\$2,600	\$2,600	\$2,500
555470	Printing / Binding	\$448	\$23	\$1,000	\$1,000	\$300
555480	Promotional / Advertising	\$660	\$752	\$1,000	\$1,000	\$700
555540	Dues/Reg/Pub	\$855	\$1,438	\$1,500	\$1,500	\$1,500
555550	Training	\$405	\$1,795	\$3,000	\$2,000	\$2,975
	Total Operating	\$47,429	\$44,761	\$53,295	\$53,295	\$51,080
560642	Mach & Equip - Data Proc	\$3,282	\$0	\$3,200	\$3,200	\$0
	Total Capital	\$3,282	\$0	\$3,200	\$3,200	\$0
	TOTAL	\$574,562	\$592,541	\$623,534	\$631,261	\$625,778

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
510100	Base Wages/Salaries	\$51,139	\$64,648	\$73,099	\$87,099	\$91,524
510140	Overtime	\$0	\$0	\$0	\$0	\$0
510900	Reimbursements	\$0	\$0	\$0	\$0	\$0
520200	FICA	\$3,824	\$4,705	\$5,594	\$6,194	\$7,046
520220	Pension DB	\$14,688	\$17,293	\$17,722	\$17,722	\$19,228
520230	Health Insurance	\$1,843	\$6,647	\$13,507	\$9,457	\$20,955
520240	Workers' Comp	\$67	\$104	\$111	\$211	\$140
	Total Payroll	\$71,561	\$93,397	\$110,033	\$121,383	\$140,611
530314	Consulting	\$1,249	\$0	\$0	\$0	\$0
530315	Pre/Post Employment	\$41	\$0	\$60	\$60	\$60
530411	Communication - Phone	\$212	\$197	\$1,200	\$1,200	\$1,200
550510	Office	\$277	\$34	\$300	\$300	\$500
550520	Operating	\$32	\$239	\$100	\$100	\$100
550525	Operating - Small Tools	\$301	\$2,034	\$250	\$250	\$200
555400	Travel & Per Diem	\$0	\$180	\$250	\$250	\$250
555420	Postage / Freight	\$23	\$113	\$100	\$100	\$115
555470	Printing / Binding	\$0	\$110	\$50	\$50	\$200
555480	Promotional / Advertising	\$0	\$0	\$100	\$100	\$0
555481	Promo - Employee Relations	\$3,554	\$6,124	\$23,375	\$4,200	\$6,000
555540	Dues/Reg/Pub	\$668	\$0	\$700	\$700	\$500
555550	Training	\$209	\$4,525	\$500	\$500	\$3,000
	Total Operating	\$6,566	\$13,556	\$26,985	\$7,810	\$12,125
560640	Machinery & Equipment	\$0	\$2,067	\$0	\$0	\$0
	Total Capital	\$0	\$2,067	\$0	\$0	\$0
	TOTAL	\$78,127	\$109,020	\$137,018	\$129,193	\$152,736

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
510100	Base Wages/Salaries	\$290,380	\$365,982	\$361,272	\$349,734	\$347,197
510140	Overtime	\$4,706	\$15,548	\$3,254	\$6,754	\$3,253
510900	Reimbursements	\$0	\$0	\$0	\$0	\$0
520200	FICA	\$22,559	\$28,711	\$27,813	\$27,813	\$26,481
520220	Pension DB	\$41,429	\$34,509	\$10,967	\$10,967	\$4,330
520225	Pension DC	\$1,856	\$2,461	\$12,484	\$12,484	\$10,950
520230	Health Insurance	\$15,038	\$12,441	\$27,921	\$27,921	\$45,522
520240	Workers' Comp	\$388	\$600	\$516	\$516	\$530
	Total Payroll	\$376,356	\$460,252	\$444,227	\$436,189	\$438,263
530314	Consulting	\$0	\$1,000	\$3,500	\$3,500	\$3,500
530315	Pre/Post Employment	\$574	\$509	\$0	\$438	\$500
530320	Accounting / Auditing	\$20,500	\$16,000	\$22,000	\$22,000	\$20,500
530340	Other Svcs	\$2,030	\$2,711	\$2,500	\$2,500	\$2,500
530341	Other Svcs - Contract / Admin	\$166,723	\$168,354	\$205,694	\$205,694	\$211,865
530342	Other Svcs - Maint / Licenses	\$9,757	\$6,704	\$2,500	\$2,500	\$0
530411	Communication - Phone	\$0	\$595	\$116	\$716	\$4,616
550510	Office	\$2,714	\$4,185	\$3,000	\$3,000	\$3,000
550520	Operating	\$440	\$389	\$450	\$650	\$450
550525	Operating - Small Tools	\$631	\$268	\$1,000	\$1,000	\$600
550527	Operating - Apparel	\$0	\$1,066	\$0	\$0	\$0
555400	Travel & Per Diem	\$93	\$92	\$250	\$250	\$100
555420	Postage / Freight	\$70,419	\$62,863	\$79,349	\$86,749	\$81,331
555450	Insurance	\$30,000	\$0	\$0	\$0	\$0
555470	Printing / Binding	\$3,820	\$3,698	\$1,500	\$1,500	\$1,500
555480	Promotional / Advertising	\$0	\$0	\$1,500	\$1,500	\$1,500
555540	Dues/Reg/Pub	\$109	\$0	\$200	\$200	\$0
555550	Training	\$149	\$1,295	\$5,900	\$5,300	\$1,400
	Total Operating	\$307,959	\$269,729	\$329,459	\$337,497	\$333,362
591305	To Excellence in Customer Service	\$0	\$10,500	\$0	\$0	\$0
	Total Transfers	\$0	\$10,500	\$0	\$0	\$0
560642	Mach & Equip - Data Proc	\$6,041	\$0	\$3,000	\$3,000	\$0
	Total Capital	\$6,041	\$0	\$3,000	\$3,000	\$0
	TOTAL	\$690,356	\$740,481	\$776,686	\$776,686	\$771,625

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
520250	Unemployment	\$9,632	\$4,400	\$14,300	\$11,313	\$10,000
	Total Payroll	\$9,632	\$4,400	\$14,300	\$11,313	\$10,000
550525	Operating - Small Tools	\$0	\$549	\$0	\$0	\$0
555450	Insurance	\$368,922	\$382,055	\$441,578	\$384,728	\$400,000
555451	Insurance - Settlements	\$168	\$60,488	\$75,000	\$57,442	\$50,000
555550	Training	\$0	\$0	\$225	\$225	\$0
	Total Operating	\$369,090	\$443,092	\$516,803	\$442,395	\$450,000
560640	Machinery & Equipment	\$0	\$1,709	\$0	\$0	\$0
	Total Capital	\$0	\$1,709	\$0	\$0	\$0
	TOTAL	\$378,722	\$449,201	\$531,103	\$453,708	\$460,000

EXPENDITURES	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
Personal Services	\$531,123	\$516,032	\$541,051	\$546,086	\$568,983
Operating Expenses	\$305,634	\$280,627	\$280,591	\$293,576	\$276,519
Transfers	\$0	\$251,809	\$0	\$0	\$0
Capital Outlay	\$68,412	\$97,305	\$94,767	\$87,827	\$191,541
TOTAL EXPENDITURES	\$905,169	\$1,145,773	\$916,409	\$927,489	\$1,037,043

General - 1600

IS Director	1	1	1	1
Network Administrator	1	1	1	1
Projects & Application Support	1	1	1	1
Projects Clerk	1	1	1	1
Computer Lab Tech	1	2	3	3
IS Coordinator & Security Admin	1			
Systems Administrator	1			
Total	7	6	7	7

Kiva/GIS - 1620

Systems Analyst/Kiva Admin	1	1		
Total	1	1	0	0

TOTAL FULL-TIME PERSONNEL	8	7	7	7
----------------------------------	----------	----------	----------	----------

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
510100	Base Wages/Salaries	\$365,448	\$355,888	\$369,849	\$369,849	\$371,404
510140	Overtime	\$15,568	\$11,124	\$4,995	\$4,995	\$7,500
510900	Reimbursements	\$0	\$0	\$0	\$5,035	\$0
520200	FICA	\$28,408	\$27,322	\$28,820	\$28,820	\$29,163
520220	Pension DB	\$82,026	\$68,193	\$61,077	\$61,077	\$64,673
520225	Pension DC	\$4,321	\$9,422	\$11,635	\$11,635	\$12,604
520230	Health Insurance	\$34,846	\$43,486	\$64,100	\$64,100	\$83,059
520240	Workers' Comp	\$506	\$597	\$575	\$575	\$580
	Total Payroll	\$531,123	\$516,032	\$541,051	\$546,086	\$568,983
530314	Consulting	\$42,606	\$5,518	\$12,000	\$11,926	\$6,000
530315	Pre/Post Employment	\$192	\$0	\$0	\$234	\$0
530342	Other Svcs - Maint / Licenses	\$222,996	\$234,135	\$213,286	\$218,359	\$220,838
530411	Communication - Phone	\$19,999	\$19,852	\$25,076	\$25,076	\$26,536
545110	R&M Bldgs - City Hall	\$200	\$0	\$500	\$500	\$3,100
545300	R&M Mach & Equip	\$0	\$0	\$1,850	\$1,850	\$0
550510	Office	\$4,024	\$3,563	\$5,700	\$5,677	\$3,800
550520	Operating	\$726	\$438	\$1,275	\$1,275	\$750
550525	Operating - Small Tools	\$4,473	\$6,155	\$6,185	\$13,425	\$1,000
550526	Operating - Software	\$120	\$0	\$1,320	\$1,160	\$0
555400	Travel & Per Diem	\$450	\$245	\$882	\$882	\$1,736
555420	Postage / Freight	\$35	\$0	\$50	\$50	\$50
555441	Rent / Lease - Copy Machine	\$8,109	\$7,745	\$8,817	\$8,817	\$8,244
555470	Printing / Binding	\$0	\$0	\$0	\$995	\$100
555540	Dues/Reg/Pub	\$705	\$685	\$700	\$700	\$525
555550	Training	\$999	\$2,291	\$2,950	\$2,650	\$3,840
	Total Operating	\$305,634	\$280,627	\$280,591	\$293,576	\$276,519
591305	To Excellence in Customer Service	\$0	\$251,809	\$0	\$0	\$0
	Total Transfers	\$0	\$251,809	\$0	\$0	\$0
560642	Mach & Equip - Data Proc	\$65,932	\$97,305	\$93,447	\$83,807	\$41,000
560650	Construction In Progress	\$0	\$0	\$0	\$0	\$150,541
560680	Intangibles	\$2,480	\$0	\$1,320	\$4,020	\$0
	Total Capital	\$68,412	\$97,305	\$94,767	\$87,827	\$191,541
	TOTAL INFO SVCS	\$905,169	\$1,145,773	\$916,409	\$927,489	\$1,037,043

Account Number	Description of Expenditure	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
510100	Base Wages/Salaries	\$294,814	\$300,436	\$369,849	\$369,849	\$371,404
510140	Overtime	\$15,568	\$11,124	\$4,995	\$4,995	\$7,500
510900	Reimbursements	\$0	\$0	\$0	\$5,035	\$0
520200	FICA	\$23,274	\$23,196	\$28,820	\$28,820	\$29,163
520220	Pension DB	\$59,474	\$51,857	\$61,077	\$61,077	\$64,673
520225	Pension DC	\$4,321	\$9,422	\$11,635	\$11,635	\$12,604
520230	Health Insurance	\$31,502	\$43,235	\$64,100	\$64,100	\$83,059
520240	Workers' Comp	\$412	\$504	\$575	\$575	\$580
	Total Payroll	\$429,365	\$439,774	\$541,051	\$546,086	\$568,983
530314	Consulting	\$42,606	\$5,518	\$12,000	\$11,926	\$6,000
530315	Pre/Post Employment	\$192	\$0	\$0	\$234	\$0
530342	Other Svcs - Maint / Licenses	\$193,367	\$233,302	\$212,450	\$217,500	\$219,968
530411	Communication - Phone	\$10,464	\$10,546	\$15,876	\$15,876	\$17,316
545110	R&M Bldgs - City Hall	\$200	\$0	\$0	\$0	\$0
545300	R&M Mach & Equip	\$0	\$0	\$1,850	\$1,850	\$0
550510	Office	\$415	\$793	\$700	\$700	\$700
550520	Operating	\$464	\$25	\$775	\$775	\$250
550525	Operating - Small Tools	\$4,473	\$6,155	\$5,170	\$12,410	\$1,000
550526	Operating - Software	\$120	\$0	\$1,320	\$1,160	\$0
555400	Travel & Per Diem	\$450	\$245	\$882	\$882	\$1,736
555420	Postage / Freight	\$35	\$0	\$50	\$50	\$50
555441	Rent / Lease - Copy Machine	\$280	\$0	\$0	\$0	\$0
555470	Printing / Binding	\$0	\$0	\$0	\$995	\$100
555540	Dues/Reg/Pub	\$705	\$685	\$700	\$700	\$525
555550	Training	\$999	\$2,291	\$2,950	\$2,650	\$3,840
	Total Operating	\$254,770	\$259,560	\$254,723	\$267,708	\$251,485
591305	To Excellence in Customer Service	\$0	\$251,809	\$0	\$0	\$0
	Total Transfers	\$0	\$251,809	\$0	\$0	\$0
560642	Mach & Equip - Data Proc	\$65,932	\$97,305	\$93,447	\$83,807	\$41,000
560650	Construction In Progress	\$0	\$0	\$0	\$0	\$150,541
560680	Intangibles	\$2,480	\$0	\$1,320	\$4,020	\$0
	Total Capital	\$68,412	\$97,305	\$94,767	\$87,827	\$191,541
	TOTAL	\$752,547	\$1,048,448	\$890,541	\$901,621	\$1,012,009

Construction in Progress:		Machinery & Equip:	
Exchange Windows Server 2016 2 CPU (software)	\$1,800	VMWare Servers	\$41,000
Exchange Server 2016 (software)	\$5,000		
Exchange/Office migration project (consulting)	\$10,000		
Exchange 2016 CAL (software)	\$18,900		
Sharepoint upgrade	\$57,341		
Office 2016 Migration (software)	\$57,500		
	<u>\$150,541</u>		

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
510100	Base Wages/Salaries	\$70,634	\$55,452	\$0	\$0	\$0
510900	Reimbursements	\$0	\$0	\$0	\$0	\$0
520200	FICA	\$5,134	\$4,126	\$0	\$0	\$0
520220	Pension DB	\$22,552	\$16,336	\$0	\$0	\$0
520230	Health Insurance	\$3,344	\$251	\$0	\$0	\$0
520240	Workers' Comp	\$94	\$93	\$0	\$0	\$0
	Total Payroll	\$101,758	\$76,258	\$0	\$0	\$0
530342	Other Svcs - Maint / Licenses	\$28,717	\$0	\$0	\$0	\$0
530411	Communication - Phone	\$960	\$507	\$0	\$0	\$0
	Total Operating	\$29,677	\$507	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$131,435	\$76,765	\$0	\$0	\$0

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
530342	Other Svcs - Maint / Licenses	\$912	\$833	\$836	\$859	\$870
530411	Communication - Phone	\$8,575	\$8,799	\$9,200	\$9,200	\$9,220
545110	R&M Bldgs - City Hall	\$0	\$0	\$500	\$500	\$3,100
550510	Office	\$3,609	\$2,770	\$5,000	\$4,977	\$3,100
550520	Operating	\$262	\$413	\$500	\$500	\$500
550525	Operating - Small Tools	\$0	\$0	\$1,015	\$1,015	\$0
555441	Rent / Lease - Copy Machine	\$7,829	\$7,745	\$8,817	\$8,817	\$8,244
	Total Operating	\$21,187	\$20,560	\$25,868	\$25,868	\$25,034
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$21,187	\$20,560	\$25,868	\$25,868	\$25,034

EXPENDITURES	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
Personal Services	\$768,468	\$738,974	\$846,193	\$852,492	\$842,406
Operating Expenses	\$233,329	\$249,571	\$257,422	\$250,022	\$230,313
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,001,797	\$988,545	\$1,103,615	\$1,102,514	\$1,072,719

Administration - 4100

Public Works Supervisor	1	1	1	1
Administrative Secretary	1	1	1	1
Total	2	2	2	2

Roads - 4110

Team Leader	1	1	1	1
Maintenance Mechanic	4	4	4	4
Maintenance Worker	5	5	5	5
Total	10	10	10	10

Facility Maintenance - 1930

Facilities Technician	1	1	1	1
Total	1	1	1	1

Fleet Maintenance - 1940

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

TOTAL FULL-TIME PERSONNEL	16	16	16	16
----------------------------------	-----------	-----------	-----------	-----------

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
510100	Base Wages/Salaries	\$475,893	\$451,806	\$511,698	\$511,698	\$508,599
510140	Overtime	\$1,541	\$4,574	\$6,702	\$6,702	\$6,702
510900	Reimbursements	\$0	\$0	\$0	\$6,299	\$0
520200	FICA	\$36,067	\$34,479	\$39,872	\$39,872	\$38,035
520220	Pension DB	\$117,648	\$122,830	\$112,013	\$112,013	\$88,887
520225	Pension DC	\$7,812	\$7,390	\$13,165	\$13,165	\$14,927
520230	Health Insurance	\$113,200	\$96,983	\$143,144	\$143,144	\$165,822
520240	Workers' Comp	\$16,307	\$20,912	\$19,599	\$19,599	\$19,434
	Total Payroll	\$768,468	\$738,974	\$846,193	\$852,492	\$842,406
530315	Pre/Post Employment	\$288	\$1,793	\$1,200	\$2,000	\$1,500
530341	Other Svcs - Contract / Admin	\$7,973	\$7,080	\$8,500	\$8,000	\$8,500
530342	Other Svcs - Maint / Licenses	\$5,482	\$5,518	\$6,400	\$6,400	\$6,400
530411	Communication - Phone	\$480	\$480	\$580	\$580	\$100
530413	Communication - R&M	\$768	\$516	\$1,800	\$1,800	\$1,800
540430	Utilities	\$63,130	\$61,223	\$67,500	\$67,500	\$67,080
545100	R&M Buildings	\$38,768	\$80,943	\$53,600	\$53,600	\$33,600
545110	R&M Bldgs - City Hall	\$33,971	\$19,919	\$30,000	\$29,700	\$30,750
545120	R&M Bldgs - Util / PW Compound	\$851	\$545	\$900	\$900	\$900
545270	R&M Infra - Grounds	\$7,189	\$7,701	\$10,700	\$10,700	\$10,652
545300	R&M Mach & Equip	\$5,770	\$5,324	\$6,400	\$6,400	\$6,400
545310	R&M M&E - Vehicles	\$9,075	\$9,601	\$9,700	\$9,700	\$9,300
545412	R&M Trans - Traffic Control	\$2,672	\$0	\$0	\$0	\$0
550510	Office	\$428	\$134	\$600	\$600	\$600
550520	Operating	\$654	\$602	\$900	\$900	\$900
550522	Operating - Tires / Filters	\$3,038	\$3,136	\$3,700	\$3,700	\$4,000
550523	Operating - Janitorial	\$2,945	\$2,977	\$4,350	\$4,350	\$3,850
550525	Operating - Small Tools	\$4,714	\$3,937	\$4,400	\$3,400	\$3,000
550527	Operating - Apparel	\$6,298	\$5,538	\$7,312	\$8,312	\$7,514
552000	Fuel	\$37,165	\$28,886	\$34,580	\$27,180	\$29,167
555400	Travel & Per Diem	\$0	\$0	\$100	\$100	\$100
555420	Postage / Freight	\$90	\$360	\$200	\$200	\$200
555442	Rent / Lease - Equipment	\$0	\$0	\$200	\$200	\$200
555470	Printing / Binding	\$65	\$0	\$100	\$100	\$100
555540	Dues/Reg/Pub	\$80	\$160	\$200	\$200	\$200
555550	Training	\$1,435	\$3,198	\$3,500	\$3,500	\$3,500
	Total Operating	\$233,329	\$249,571	\$257,422	\$250,022	\$230,313
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL PUBLIC WORKS	\$1,001,797	\$988,545	\$1,103,615	\$1,102,514	\$1,072,719

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
510100	Base Wages/Salaries	\$81,543	\$83,231	\$82,889	\$82,889	\$76,563
510140	Overtime	\$0	\$31	\$101	\$101	\$101
510900	Reimbursements	\$0	\$0	\$0	\$1,699	\$0
520200	FICA	\$6,184	\$6,317	\$6,546	\$6,546	\$5,903
520220	Pension DB	\$18,494	\$17,849	\$18,127	\$18,127	\$35
520225	Pension DC	\$1,750	\$2,126	\$2,166	\$2,166	\$5,743
520230	Health Insurance	\$16,784	\$16,882	\$19,206	\$19,206	\$31,991
520240	Workers' Comp	\$826	\$1,033	\$1,304	\$1,304	\$1,138
	Total Payroll	\$125,581	\$127,469	\$130,339	\$132,038	\$121,474
530342	Other Svcs - Maint / Licenses	\$2,439	\$2,440	\$3,000	\$3,000	\$3,000
530411	Communication - Phone	\$480	\$480	\$480	\$480	\$0
530413	Communication - R&M	\$0	\$0	\$200	\$200	\$200
540430	Utilities	\$13,954	\$15,002	\$15,000	\$15,000	\$15,000
545100	R&M Buildings	\$3,520	\$2,123	\$3,600	\$3,600	\$3,600
545310	R&M M&E - Vehicles	\$0	\$0	\$100	\$100	\$100
550510	Office	\$428	\$134	\$600	\$600	\$600
550520	Operating	\$281	\$280	\$200	\$200	\$200
550522	Operating - Tires / Filters	\$0	\$0	\$100	\$100	\$100
550523	Operating - Janitorial	\$192	\$195	\$200	\$200	\$200
550525	Operating - Small Tools	\$123	\$0	\$200	\$200	\$200
550527	Operating - Apparel	\$335	\$130	\$350	\$350	\$350
552000	Fuel	\$1,010	\$955	\$854	\$854	\$800
555400	Travel & Per Diem	\$0	\$0	\$100	\$100	\$100
555420	Postage / Freight	\$90	\$360	\$200	\$200	\$200
555470	Printing / Binding	\$65	\$0	\$100	\$100	\$100
555540	Dues/Reg/Pub	\$80	\$160	\$200	\$200	\$200
555550	Training	\$1,435	\$3,198	\$3,500	\$3,500	\$3,500
	Total Operating	\$24,432	\$25,840	\$28,984	\$28,984	\$28,750
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$150,013	\$153,309	\$159,323	\$161,022	\$150,224

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
510100	Base Wages/Salaries	\$251,803	\$221,897	\$280,429	\$280,429	\$277,813
510140	Overtime	\$1,269	\$4,007	\$4,001	\$4,001	\$4,001
510900	Reimbursements	\$0	\$0	\$0	\$2,229	\$0
520200	FICA	\$19,200	\$17,100	\$21,771	\$21,771	\$20,059
520220	Pension DB	\$70,527	\$76,918	\$64,433	\$64,433	\$57,931
520225	Pension DC	\$1,928	\$643	\$6,269	\$6,269	\$5,092
520230	Health Insurance	\$66,050	\$49,547	\$94,476	\$94,476	\$93,166
520240	Workers' Comp	\$12,807	\$16,259	\$14,784	\$14,784	\$14,646
	Total Payroll	\$423,584	\$386,371	\$486,163	\$488,392	\$472,708
530315	Pre/Post Employment	\$253	\$1,370	\$1,000	\$1,500	\$1,000
530413	Communication - R&M	\$768	\$516	\$1,200	\$1,200	\$1,200
545300	R&M Mach & Equip	\$5,698	\$5,289	\$6,000	\$6,000	\$6,000
545310	R&M M&E - Vehicles	\$8,372	\$8,804	\$8,500	\$8,500	\$8,500
545412	R&M Trans - Traffic Control	\$2,672	\$0	\$0	\$0	\$0
550520	Operating	\$0	\$133	\$200	\$200	\$200
550522	Operating - Tires / Filters	\$2,528	\$2,922	\$3,000	\$3,000	\$3,300
550523	Operating - Janitorial	\$252	\$467	\$800	\$800	\$800
550525	Operating - Small Tools	\$2,950	\$2,295	\$3,000	\$2,000	\$1,500
550527	Operating - Apparel	\$4,623	\$4,230	\$5,200	\$6,200	\$5,500
552000	Fuel	\$20,123	\$13,360	\$17,722	\$10,322	\$13,371
	Total Operating	\$48,239	\$39,386	\$46,622	\$39,722	\$41,371
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$471,823	\$425,757	\$532,785	\$528,114	\$514,079

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
510100	Base Wages/Salaries	\$30,387	\$31,457	\$31,865	\$31,865	\$33,176
510140	Overtime	\$127	\$398	\$600	\$600	\$600
520200	FICA	\$2,241	\$2,351	\$2,486	\$2,486	\$2,601
520220	Pension DB	\$0	\$0	\$201	\$201	\$207
520225	Pension DC	\$2,287	\$2,383	\$2,390	\$2,390	\$1,659
520230	Health Insurance	\$6,793	\$6,835	\$6,257	\$6,257	\$10,313
520240	Workers' Comp	\$747	\$1,012	\$969	\$969	\$1,009
	Total Payroll	\$42,582	\$44,436	\$44,768	\$45,421	\$49,565
530315	Pre/Post Employment	\$0	\$0	\$100	\$400	\$100
530341	Other Svcs - Contract / Admin	\$7,973	\$7,080	\$8,500	\$8,000	\$8,500
530413	Communication - R&M	\$0	\$0	\$200	\$200	\$200
540430	Utilities	\$45,526	\$42,503	\$48,000	\$48,000	\$48,000
545100	R&M Buildings	\$35,248	\$78,820	\$50,000	\$50,000	\$30,000
545110	R&M Bldgs - City Hall	\$33,971	\$19,919	\$30,000	\$29,700	\$30,750
545270	R&M Infra - Grounds	\$7,189	\$7,701	\$10,700	\$10,700	\$10,652
545300	R&M Mach & Equip	\$35	\$35	\$100	\$100	\$100
545310	R&M M&E - Vehicles	\$350	\$470	\$700	\$700	\$300
550520	Operating	\$0	\$0	\$100	\$100	\$100
550522	Operating - Tires / Filters	\$418	\$120	\$300	\$300	\$300
550523	Operating - Janitorial	\$2,152	\$1,969	\$3,000	\$3,000	\$2,500
550525	Operating - Small Tools	\$943	\$948	\$700	\$700	\$700
550527	Operating - Apparel	\$221	\$235	\$462	\$462	\$462
552000	Fuel	\$2,934	\$1,811	\$3,004	\$3,004	\$2,316
555442	Rent / Lease - Equipment	\$0	\$0	\$100	\$100	\$100
	Total Operating	\$136,960	\$161,611	\$155,966	\$155,466	\$135,080
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$179,542	\$206,047	\$200,734	\$200,887	\$184,645

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
510100	Base Wages/Salaries	\$112,160	\$115,221	\$116,515	\$116,515	\$121,047
510140	Overtime	\$145	\$138	\$2,000	\$2,000	\$2,000
510900	Reimbursements	\$0	\$0	\$0	\$1,718	\$0
520200	FICA	\$8,442	\$8,711	\$9,069	\$9,069	\$9,472
520220	Pension DB	\$28,627	\$28,063	\$29,252	\$29,252	\$30,714
520225	Pension DC	\$1,847	\$2,238	\$2,340	\$2,340	\$2,433
520230	Health Insurance	\$23,573	\$23,719	\$23,205	\$23,205	\$30,352
520240	Workers' Comp	\$1,927	\$2,608	\$2,542	\$2,542	\$2,641
	Total Payroll	\$176,721	\$180,698	\$184,923	\$186,641	\$198,659
530315	Pre/Post Employment	\$35	\$40	\$100	\$100	\$100
530342	Other Svcs - Maint / Licenses	\$3,043	\$3,078	\$3,400	\$3,400	\$3,400
530411	Communication - Phone	\$0	\$0	\$100	\$100	\$100
530413	Communication - R&M	\$0	\$0	\$200	\$200	\$200
540430	Utilities	\$3,650	\$3,718	\$4,500	\$4,500	\$4,080
545120	R&M Bldgs - Util / PW Compound	\$851	\$545	\$900	\$900	\$900
545300	R&M Mach & Equip	\$37	\$0	\$300	\$300	\$300
545310	R&M M&E - Vehicles	\$353	\$327	\$400	\$400	\$400
550520	Operating	\$373	\$189	\$400	\$400	\$400
550522	Operating - Tires / Filters	\$92	\$94	\$300	\$300	\$300
550523	Operating - Janitorial	\$349	\$346	\$350	\$350	\$350
550525	Operating - Small Tools	\$698	\$694	\$500	\$500	\$600
550527	Operating - Apparel	\$1,119	\$943	\$1,300	\$1,300	\$1,202
552000	Fuel	\$13,098	\$12,760	\$13,000	\$13,000	\$12,680
555442	Rent / Lease - Equipment	\$0	\$0	\$100	\$100	\$100
	Total Operating	\$23,698	\$22,734	\$25,850	\$25,850	\$25,112
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$200,419	\$203,432	\$210,773	\$212,491	\$223,771

EXPENDITURES	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
Personal Services	\$525,702	\$397,687	\$449,374	\$453,603	\$444,018
Operating Expenses	\$912,498	\$975,509	\$1,094,537	\$1,077,962	\$1,043,319
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$27,099	\$14,335	\$3,000	\$42,441	\$3,000
TOTAL EXPENDITURES	\$1,465,299	\$1,387,531	\$1,546,911	\$1,574,006	\$1,490,337

Administration & Planning - 1500

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

Planning - 1510

Senior Planner	1	1	1	1
Planner	1	1	1	1
Total	2	2	2	2

Urban Beautification - 1520

Urban Beautification Mgr/Coord	1	1	1	1
Maintenance Worker	1	1		
Total	2	2	1	1

TOTAL FULL-TIME PERSONNEL	6	6	5	5
----------------------------------	----------	----------	----------	----------

Urban Beautification - Part-Time - 1520

Maintenance Worker			1.25	1.25
Total	0.00	0.00	1.25	1.25

TOTAL PART-TIME PERSONNEL	0.00	0.00	1.25	1.25
----------------------------------	-------------	-------------	-------------	-------------

Account Number	Description of Expenditure	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
510100	Base Wages/Salaries	\$361,552	\$293,501	\$320,134	\$320,134	\$316,854
510140	Overtime	\$604	\$545	\$2,480	\$2,480	\$1,481
510900	Reimbursements	\$0	\$0	\$0	\$4,229	\$0
520200	FICA	\$24,876	\$21,327	\$24,698	\$24,698	\$24,507
520220	Pension DB	\$71,122	\$34,966	\$35,851	\$35,851	\$36,582
520225	Pension DC	\$8,680	\$7,147	\$12,424	\$12,424	\$10,628
520230	Health Insurance	\$54,081	\$37,179	\$50,884	\$50,884	\$51,410
520240	Workers' Comp	\$4,787	\$3,022	\$2,903	\$2,903	\$2,556
	Total Payroll	\$525,702	\$397,687	\$449,374	\$453,603	\$444,018
530314	Consulting	\$3,578	\$4,500	\$38,050	\$19,050	\$13,200
530315	Pre/Post Employment	\$76	\$35	\$350	\$350	\$350
530340	Other Svcs	\$45	\$0	\$200	\$200	\$200
530342	Other Svcs - Maint / Licenses	\$0	\$0	\$0	\$0	\$216
530411	Communication - Phone	\$1,360	\$960	\$1,920	\$1,920	\$1,440
540430	Utilities	\$35,882	\$36,938	\$46,400	\$46,400	\$41,880
540434	Streetlights	\$443,898	\$456,288	\$489,997	\$489,997	\$478,918
545270	R&M Infra - Grounds	\$393,344	\$453,736	\$478,255	\$480,180	\$469,300
545300	R&M Mach & Equip	\$627	\$0	\$500	\$500	\$500
545310	R&M M&E - Vehicles	\$779	\$1,253	\$1,700	\$1,700	\$2,000
550510	Office	\$1,874	\$2,285	\$4,100	\$4,600	\$3,470
550520	Operating	\$25	\$490	\$300	\$300	\$300
550522	Operating - Tires / Filters	\$817	\$339	\$1,300	\$1,300	\$1,275
550525	Operating - Small Tools	\$459	\$284	\$730	\$730	\$750
550526	Operating - Software	\$500	\$500	\$600	\$600	\$720
550527	Operating - Apparel	\$45	\$150	\$450	\$450	\$300
552000	Fuel	\$4,279	\$2,286	\$3,393	\$3,393	\$2,610
555400	Travel & Per Diem	\$3,203	\$1,827	\$3,125	\$3,125	\$3,125
555420	Postage / Freight	\$589	\$239	\$775	\$775	\$500
555470	Printing / Binding	\$0	\$0	\$280	\$280	\$380
555480	Promotional / Advertising	\$15,327	\$8,524	\$13,300	\$13,300	\$13,000
555540	Dues/Reg/Pub	\$3,143	\$3,333	\$4,462	\$4,462	\$4,535
555550	Training	\$2,648	\$1,542	\$4,350	\$4,350	\$4,350
560630	Infrastructure	\$0	\$0	\$3,000	\$3,000	\$3,000
	Total Operating	\$912,498	\$975,509	\$1,097,537	\$1,080,962	\$1,046,319
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560641	Mach & Equip - Vehicles	\$0	\$0	\$0	\$18,500	\$0
560650	Construction In Progress	\$27,099	\$14,335	\$0	\$20,941	\$0
	Total Capital	\$27,099	\$14,335	\$0	\$39,441	\$0
TOTAL COMMUNITY DEVELOPMENT		\$1,465,299	\$1,387,531	\$1,546,911	\$1,574,006	\$1,490,337

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
510100	Base Wages/Salaries	\$147,813	\$144,406	\$150,416	\$150,416	\$140,640
510140	Overtime	\$0	\$0	\$480	\$480	\$480
510900	Reimbursements	\$0	\$0	\$0	\$4,229	\$0
520200	FICA	\$10,639	\$10,461	\$11,545	\$11,545	\$10,862
520220	Pension DB	\$44,300	\$34,966	\$35,181	\$35,181	\$36,238
520225	Pension DC	\$0	(\$419)	\$2,589	\$2,589	\$1,782
520230	Health Insurance	\$22,339	\$22,627	\$27,367	\$27,367	\$29,765
520240	Workers' Comp	\$196	\$227	\$229	\$229	\$214
	Total Payroll	\$225,287	\$212,268	\$227,807	\$232,036	\$219,981
530314	Consulting	\$3,578	\$4,500	\$38,050	\$19,050	\$13,200
530315	Pre/Post Employment	\$76	\$35	\$100	\$100	\$100
530411	Communication - Phone	\$960	\$960	\$960	\$960	\$960
545300	R&M Mach & Equip	\$627	\$0	\$0	\$0	\$0
545310	R&M M&E - Vehicles	\$89	\$283	\$500	\$500	\$500
550510	Office	\$1,734	\$2,122	\$2,700	\$3,200	\$2,700
550520	Operating	\$25	\$414	\$100	\$100	\$100
550522	Operating - Tires / Filters	\$0	\$128	\$300	\$300	\$275
550525	Operating - Small Tools	\$155	\$0	\$200	\$200	\$200
550526	Operating - Software	\$0	\$0	\$100	\$100	\$100
552000	Fuel	\$389	\$181	\$440	\$440	\$360
555400	Travel & Per Diem	\$177	\$945	\$400	\$400	\$400
555420	Postage / Freight	\$589	\$239	\$750	\$750	\$475
555470	Printing / Binding	\$0	\$0	\$100	\$100	\$100
555480	Promotional / Advertising	\$711	\$0	\$2,000	\$2,000	\$2,500
555540	Dues/Reg/Pub	\$1,892	\$1,853	\$1,792	\$1,842	\$2,135
555550	Training	\$483	\$640	\$1,300	\$1,300	\$1,300
	Total Operating	\$11,485	\$12,300	\$49,792	\$31,342	\$25,405
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560641	Mach & Equip - Vehicles	\$0	\$0	\$0	\$18,500	\$0
	Total Capital	\$0	\$0	\$0	\$18,500	\$0
	TOTAL	\$236,772	\$224,568	\$277,599	\$281,878	\$245,386

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
510100	Base Wages/Salaries	\$116,162	\$110,186	\$107,387	\$107,387	\$109,536
510140	Overtime	\$0	\$0	\$0	\$0	\$0
510900	Reimbursements	\$0	\$0	\$0	\$0	\$0
520200	FICA	\$7,841	\$7,880	\$8,217	\$8,217	\$8,433
520220	Pension DB	\$0	\$0	\$0	\$0	\$0
520225	Pension DC	\$8,680	\$6,794	\$8,055	\$8,055	\$7,085
520230	Health Insurance	\$16,338	\$14,552	\$23,340	\$23,340	\$21,246
520240	Workers' Comp	\$153	\$150	\$67	\$67	\$165
	Total Payroll	\$149,174	\$139,562	\$147,066	\$147,066	\$146,465
550510	Office	\$13	\$163	\$1,000	\$1,000	\$570
550520	Operating	\$0	\$0	\$100	\$100	\$100
550525	Operating - Small Tools	\$111	\$0	\$230	\$230	\$250
550526	Operating - Software	\$500	\$500	\$500	\$500	\$620
555400	Travel & Per Diem	\$2,820	\$882	\$2,725	\$2,725	\$2,725
555470	Printing / Binding	\$0	\$0	\$80	\$80	\$180
555480	Promotional / Advertising	\$7,114	\$4,652	\$4,800	\$4,800	\$7,500
555540	Dues/Reg/Pub	\$1,111	\$1,070	\$1,570	\$1,520	\$1,300
555550	Training	\$1,810	\$675	\$2,550	\$2,550	\$2,550
	Total Operating	\$13,479	\$7,942	\$13,555	\$13,505	\$15,795
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$162,653	\$147,504	\$160,621	\$160,571	\$162,260

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
510100	Base Wages/Salaries	\$97,577	\$38,909	\$62,331	\$62,331	\$66,678
510140	Overtime	\$604	\$545	\$2,000	\$2,000	\$1,001
510900	Reimbursements	\$0	\$0	\$0	\$0	\$0
520200	FICA	\$6,396	\$2,986	\$4,936	\$4,936	\$5,212
520220	Pension DB	\$26,822	\$0	\$670	\$670	\$344
520225	Pension DC	\$0	\$772	\$1,780	\$1,780	\$1,761
520230	Health Insurance	\$15,404	\$0	\$177	\$177	\$399
520240	Workers' Comp	\$4,438	\$2,645	\$2,607	\$2,607	\$2,177
	Total Payroll	\$151,241	\$45,857	\$74,501	\$74,501	\$77,572
530315	Pre/Post Employment	\$0	\$0	\$250	\$250	\$250
530340	Other Svcs	\$45	\$0	\$200	\$200	\$200
530411	Communication - Phone	\$400	\$0	\$960	\$960	\$480
530342	Other Svcs - Maint / Licenses	\$0	\$0	\$0	\$0	\$216
540430	Utilities	\$35,882	\$36,938	\$46,400	\$46,400	\$41,880
545270	R&M Infra - Grounds	\$392,528	\$453,736	\$477,255	\$479,180	\$469,300
545300	R&M Mach & Equip	\$0	\$0	\$500	\$500	\$500
545310	R&M M&E - Vehicles	\$690	\$970	\$1,200	\$1,200	\$1,500
550510	Office	\$127	\$0	\$400	\$400	\$200
550520	Operating	\$0	\$76	\$100	\$100	\$100
550522	Operating - Tires / Filters	\$817	\$211	\$1,000	\$1,000	\$1,000
550525	Operating - Small Tools	\$193	\$284	\$300	\$300	\$300
550527	Operating - Apparel	\$45	\$150	\$450	\$450	\$300
552000	Fuel	\$3,890	\$2,105	\$2,953	\$2,953	\$2,250
555400	Travel & Per Diem	\$206	\$0	\$0	\$0	\$0
555420	Postage / Freight	\$0	\$0	\$25	\$25	\$25
555470	Printing / Binding	\$0	\$0	\$100	\$100	\$100
555480	Promotional / Advertising	\$7,502	\$3,872	\$6,500	\$6,500	\$3,000
555540	Dues/Reg/Pub	\$140	\$410	\$1,100	\$1,100	\$1,100
555550	Training	\$355	\$227	\$500	\$500	\$500
	Total Operating	\$442,820	\$498,979	\$540,193	\$542,118	\$523,201
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$27,099	\$14,335	\$0	\$20,941	\$0
	Total Capital	\$27,099	\$14,335	\$0	\$20,941	\$0
	TOTAL	\$621,160	\$559,171	\$614,694	\$637,560	\$600,773

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
540434	Streetlights	\$443,898	\$456,288	\$489,997	\$489,997	\$478,918
545270	R&M Infra - Grounds	\$816	\$0	\$1,000	\$1,000	\$0
	Total Operating	\$444,714	\$456,288	\$490,997	\$490,997	\$478,918
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560630	Infrastructure	\$0	\$0	\$3,000	\$3,000	\$3,000
	Total Capital	\$0	\$0	\$3,000	\$3,000	\$3,000
	TOTAL	\$444,714	\$456,288	\$493,997	\$493,997	\$481,918

Capital:
 Installation of roadway streetlights \$3,000

EXPENDITURES	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
Personal Services	\$6,268,502	\$6,417,366	\$6,317,648	\$6,399,699	\$6,491,938
Operating Expenses	\$623,385	\$584,295	\$609,659	\$608,333	\$597,281
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$407,245	\$371,010	\$280,649	\$392,362	\$102,936
TOTAL EXPENDITURES	\$7,299,132	\$7,372,671	\$7,207,956	\$7,400,394	\$7,192,155

Office of the Chief - 2100

Sworn:

Police Chief	1	1	1	1
Captain	4	4	3	3
Lieutenant	6	5	5	5
Sworn Officer	54	55	56	56
Total Sworn	65	65	65	65

Civilian:

Administrative Assistant	1	1	1	1
Code Enforcement Specialist	2	2	2	2
Forensic Specialist	2	2	2	2
Total Civilian	5	5	5	5
Total	70	70	70	70

Support Services - 2140 (Dispatch)

Communications Operator	8	8	8	8
Total	8	8	8	8

TOTAL FULL-TIME PERSONNEL	78	78	78	78
----------------------------------	-----------	-----------	-----------	-----------

Support Services - Part-Time - 2100

Records Clerk	1.38	1.63	1.63	1.63
Total	1.38	1.63	1.63	1.63

Support Services - Part-Time - 2140 (Dispatch)

Sworn Officer			0.70	
Communications Operator	2.50	2.50	2.50	2.50
Total	2.50	2.50	3.20	2.50

TOTAL PART-TIME PERSONNEL	3.88	4.13	4.83	4.13
----------------------------------	-------------	-------------	-------------	-------------

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
510100	Base Wages/Salaries	\$3,859,322	\$3,961,005	\$3,855,954	\$3,824,454	\$3,741,919
510140	Overtime	\$257,066	\$280,905	\$225,518	\$250,518	\$87,902
510900	Reimbursements	(\$71,471)	(\$63,480)	\$0	\$82,051	\$0
520200	FICA	\$306,693	\$316,321	\$307,524	\$307,524	\$294,758
520220	Pension DB	\$1,223,468	\$1,191,231	\$1,187,525	\$1,173,525	\$1,189,476
520225	Pension DC	\$5,885	\$9,754	\$8,880	\$11,380	\$12,734
520230	Health Insurance	\$607,828	\$619,269	\$640,045	\$658,045	\$1,080,125
520240	Workers' Comp	\$79,711	\$102,361	\$92,202	\$92,202	\$85,024
	Total Payroll	\$6,268,502	\$6,417,366	\$6,317,648	\$6,399,699	\$6,491,938
530310	Professional	\$1,200	\$0	\$0	\$0	\$0
530315	Pre/Post Employment	\$6,503	\$7,225	\$6,380	\$6,380	\$6,380
530340	Other Svcs	\$1,610	\$5,652	\$5,200	\$5,200	\$5,200
530341	Other Svcs - Contract / Admin	\$8,185	\$8,160	\$8,160	\$8,160	\$7,200
530342	Other Svcs - Maint / Licenses	\$20,565	\$17,006	\$21,255	\$25,465	\$21,200
530411	Communication - Phone	\$60,487	\$58,870	\$59,363	\$58,223	\$54,383
530413	Communication - R&M	\$1,407	\$425	\$3,000	\$3,000	\$3,000
540430	Utilities	\$43,509	\$47,405	\$46,000	\$46,000	\$44,780
545100	R&M Buildings	\$15,499	\$18,660	\$13,850	\$15,250	\$12,480
545300	R&M Mach & Equip	\$28,336	\$32,528	\$36,070	\$34,970	\$35,460
545310	R&M M&E - Vehicles	\$46,233	\$57,808	\$55,050	\$61,204	\$63,610
550510	Office	\$7,162	\$6,148	\$6,800	\$7,140	\$7,725
550520	Operating	\$15,414	\$19,776	\$19,880	\$19,319	\$28,530
550522	Operating - Tires / Filters	\$18,601	\$19,327	\$23,374	\$18,974	\$21,750
550523	Operating - Janitorial	\$2,768	\$2,985	\$3,000	\$3,000	\$3,500
550525	Operating - Small Tools	\$29,028	\$35,989	\$36,127	\$78,912	\$32,821
550526	Operating - Software	\$289	\$595	\$950	\$950	\$2,150
550527	Operating - Apparel	\$39,751	\$44,303	\$41,650	\$40,150	\$42,945
552000	Fuel	\$201,170	\$150,452	\$146,400	\$107,525	\$120,000
555400	Travel & Per Diem	\$7,604	\$4,780	\$8,500	\$7,000	\$10,300
555420	Postage / Freight	\$3,503	\$3,903	\$3,425	\$4,160	\$3,500
555441	Rent / Lease - Copy Machine	\$6,958	\$7,103	\$7,120	\$7,120	\$7,120
555442	Rent / Lease - Equipment	\$0	\$321	\$700	\$700	\$800
555470	Printing / Binding	\$3,506	\$3,261	\$6,200	\$5,960	\$6,000
555480	Promotional / Advertising	\$909	\$4,569	\$4,750	\$5,059	\$4,850
555481	Promo - Employee Relations	\$1,004	\$1,210	\$1,780	\$1,780	\$1,780
555482	Promo - Programs	\$1,873	\$472	\$2,275	\$3,775	\$2,275
555490	Not Otherwise Classified	\$8,620	\$0	\$0	\$0	\$0
555540	Dues/Reg/Pub	\$8,292	\$10,345	\$11,240	\$10,880	\$4,885
555550	Training	\$27,991	\$13,192	\$20,660	\$20,577	\$36,657
555551	Educational Incentive	\$5,408	\$1,825	\$10,500	\$1,500	\$6,000
	Total Operating	\$623,385	\$584,295	\$609,659	\$608,333	\$597,281
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$10,845	\$19,740	\$45,930	\$113,900	\$57,200
560641	Mach & Equip - Vehicles	\$295,462	\$162,691	\$167,575	\$206,272	\$0
560642	Mach & Equip - Data Proc	\$11,440	\$40,080	\$67,144	\$63,565	\$42,786
560643	Mach & Equip - Furn/Office	\$0	\$0	\$0	\$0	\$1,150
560650	Construction In Progress	\$69,398	\$148,499	\$0	\$0	\$0
560680	Intangibles	\$20,100	\$0	\$0	\$0	\$1,800
	Total Capital	\$407,245	\$371,010	\$280,649	\$392,362	\$102,936
	TOTAL POLICE	\$7,299,132	\$7,372,671	\$7,207,956	\$7,400,394	\$7,192,155

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
510100	Base Wages/Salaries	\$3,563,870	\$3,683,344	\$3,546,203	\$3,539,703	\$3,397,660
510140	Overtime	\$228,763	\$249,593	\$201,516	\$201,516	\$73,905
510900	Reimbursements	(\$71,471)	(\$63,480)	\$0	\$77,409	\$0
520200	FICA	\$282,111	\$292,966	\$281,867	\$281,867	\$267,185
520220	Pension DB	\$1,157,875	\$1,143,845	\$1,136,583	\$1,122,583	\$1,149,630
520225	Pension DC	\$2,127	\$2,751	\$2,357	\$2,857	\$2,448
520230	Health Insurance	\$561,598	\$567,092	\$588,535	\$588,535	\$965,077
520240	Workers' Comp	\$79,285	\$101,836	\$91,699	\$91,699	\$84,482
	Total Payroll	\$5,804,158	\$5,977,947	\$5,848,760	\$5,906,169	\$5,940,387
530315	Pre/Post Employment	\$6,503	\$7,225	\$6,380	\$6,380	\$6,380
530341	Other Svcs - Contract / Admin	\$8,160	\$8,160	\$8,160	\$8,160	\$7,200
530342	Other Svcs - Maint / Licenses	\$8,045	\$6,568	\$4,680	\$5,040	\$5,040
530411	Communication - Phone	\$17,720	\$16,834	\$21,050	\$21,050	\$16,670
540430	Utilities	\$43,509	\$47,405	\$46,000	\$46,000	\$44,780
545100	R&M Buildings	\$15,499	\$18,660	\$13,850	\$15,250	\$12,480
545300	R&M Mach & Equip	\$19,923	\$19,193	\$23,300	\$20,300	\$26,000
545310	R&M M&E - Vehicles	\$42,960	\$52,178	\$50,650	\$57,804	\$48,000
550510	Office	\$2,498	\$4,279	\$4,500	\$4,840	\$4,500
550520	Operating	\$3,139	\$3,493	\$1,180	\$780	\$1,180
550522	Operating - Tires / Filters	\$15,324	\$19,080	\$20,000	\$17,000	\$20,000
550523	Operating - Janitorial	\$2,768	\$2,985	\$3,000	\$3,000	\$3,500
550525	Operating - Small Tools	\$11,476	\$18,510	\$1,200	\$1,200	\$1,200
550526	Operating - Software	\$0	\$0	\$450	\$450	\$300
550527	Operating - Apparel	\$10,446	\$26,469	\$28,450	\$28,450	\$28,450
552000	Fuel	\$201,170	\$150,452	\$146,400	\$107,525	\$120,000
555420	Postage / Freight	\$883	\$896	\$675	\$1,075	\$1,000
555470	Printing / Binding	\$2,166	\$843	\$2,600	\$2,260	\$2,600
555481	Promo - Employee Relations	\$484	\$1,210	\$1,780	\$1,780	\$1,780
555540	Dues/Reg/Pub	\$8,292	\$10,345	\$11,240	\$10,880	\$4,885
555550	Training	\$1,399	(\$26)	\$0	\$0	\$0
555551	Educational Incentive	\$0	\$1,825	\$9,000	\$0	\$6,000
	Total Operating	\$422,364	\$416,601	\$404,545	\$359,224	\$361,945
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$19,740	\$15,500	\$15,500	\$0
560641	Mach & Equip - Vehicles	\$0	\$133,728	\$0	\$34,518	\$0
560642	Mach & Equip - Data Proc	\$2,557	\$40,080	\$1,944	\$1,944	\$0
560650	Construction In Progress	\$69,398	\$43,668	\$0	\$0	\$0
560680	Intangibles	\$15,000	\$0	\$0	\$0	\$0
	Total Capital	\$86,955	\$237,216	\$17,444	\$60,587	\$0
	TOTAL	\$6,313,477	\$6,631,764	\$6,270,749	\$6,325,980	\$6,302,332

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
530340	Other Svcs	\$0	\$1,200	\$1,200	\$1,200	\$1,200
530342	Other Svcs - Maint / Licenses	\$3,804	\$3,466	\$6,020	\$6,020	\$5,950
530411	Communication - Phone	\$3,025	\$2,782	\$3,240	\$2,100	\$2,640
550510	Office	\$1,048	\$0	\$0	\$0	\$0
550520	Operating	\$4,355	\$2,631	\$2,910	\$2,910	\$5,250
550525	Operating - Small Tools	\$2,210	\$1,357	\$500	\$1,640	\$4,500
550526	Operating - Software	\$0	\$0	\$0	\$0	\$0
550527	Operating - Apparel	\$2,182	\$2,688	\$4,000	\$4,000	\$1,750
555420	Postage / Freight	(\$6)	\$0	\$0	\$0	\$0
555442	Rent / Lease - Equipment	\$0	\$321	\$700	\$700	\$800
555490	Not Otherwise Classified	\$8,620	\$0	\$0	\$0	\$0
555550	Training	\$979	\$0	\$0	\$0	\$0
555551	Educational Incentive	\$1,893	\$0	\$0	\$0	\$0
	Total Operating	\$28,110	\$14,445	\$18,570	\$18,570	\$22,090
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$0	\$3,250	\$3,250	\$21,300
560641	Mach & Equip - Vehicles	\$0	\$19,500	\$0	\$0	\$0
560642	Mach & Equip - Data Proc	\$2,210	\$0	\$0	\$0	\$0
	Total Capital	\$2,210	\$19,500	\$3,250	\$3,250	\$21,300
	TOTAL	\$30,320	\$33,945	\$21,820	\$21,820	\$43,390

Capital:	
Night vision goggles - ITT Night Enforcer	
General 3 Pinnacle (2)	\$7,200
SWAT - Ballistic Vest (3)	\$5,400
SWAT - Tactical Ballistic Blanket (1)	\$8,700
	<u>\$21,300</u>

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
530310	Professional	\$1,200	\$0	\$0	\$0	\$0
530342	Other Svcs - Maint / Licenses	\$300	\$300	\$300	\$300	\$0
550510	Office	\$195	\$0	\$1,000	\$1,000	\$1,475
550520	Operating	\$4,195	\$3,316	\$5,550	\$5,550	\$2,825
550525	Operating - Small Tools	\$359	\$1,727	\$725	\$725	\$725
550527	Operating - Apparel	\$5,073	\$1,282	\$750	\$0	\$750
555400	Travel & Per Diem	\$7,604	\$4,763	\$8,500	\$7,000	\$0
555470	Printing / Binding	\$176	\$727	\$1,700	\$1,700	\$1,700
555480	Promotional / Advertising	\$909	\$3,665	\$4,250	\$4,250	\$4,250
555481	Promo - Employee Relations	\$520	\$0	\$0	\$0	\$0
555482	Promo - Programs	\$1,873	\$472	\$2,275	\$3,775	\$2,275
555550	Training	\$23,084	\$11,266	\$15,000	\$15,000	\$0
555551	Educational Incentive	\$1,500	\$0	\$1,500	\$1,500	\$0
	Total Operating	\$46,988	\$27,518	\$41,550	\$40,800	\$14,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$0	\$12,500	\$62,500	\$0
	Total Capital	\$0	\$0	\$12,500	\$62,500	\$0
	TOTAL	\$46,988	\$27,518	\$54,050	\$103,300	\$14,000

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
530342	Other Svcs - Maint / Licenses	\$0	\$300	\$0	\$3,850	\$0
545300	R&M Mach & Equip	\$7,000	\$12,168	\$10,000	\$9,669	\$6,410
545310	R&M M&E - Vehicles	(\$10)	\$0	\$0	\$0	\$11,460
550510	Office	\$1,582	\$578	\$0	\$0	\$450
550520	Operating	\$1,361	\$8,857	\$7,150	\$7,050	\$15,125
550525	Operating - Small Tools	\$10,142	\$9,918	\$28,577	\$68,362	\$13,815
550527	Operating - Apparel	\$15,501	\$13,368	\$7,700	\$7,700	\$10,800
555470	Printing / Binding	\$360	\$390	\$400	\$500	\$450
555550	Training	\$0	\$0	\$0	\$0	\$2,200
555551	Educational Incentive	\$2,015	\$0	\$0	\$0	\$0
	Total Operating	\$37,951	\$45,579	\$53,827	\$97,131	\$60,710
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$1,495	\$0	\$0	\$17,970	\$16,650
560641	Mach & Equip - Vehicles	\$295,462	\$9,463	\$167,575	\$171,754	\$0
560642	Mach & Equip - Data Proc	\$4,315	\$0	\$0	\$0	\$0
	Total Capital	\$301,272	\$9,463	\$167,575	\$189,724	\$16,650
	TOTAL	\$339,223	\$55,042	\$221,402	\$286,855	\$77,360

Capital:

Morpho Trak Ident Bundle Fingerprint Scanner (1)	\$3,150
Taser X2 w/4yr warranty and cartridges (9)	<u>\$13,500</u>
	\$16,650

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
545300	R&M Mach & Equip	\$1,413	\$1,167	\$1,900	\$4,131	\$2,150
545310	R&M M&E - Vehicles	\$3,283	\$5,630	\$4,400	\$3,400	\$4,150
550520	Operating	\$1,735	\$432	\$440	\$440	\$1,000
550522	Operating - Tires / Filters	\$3,277	\$247	\$3,374	\$1,974	\$1,750
550525	Operating - Small Tools	\$3,883	\$1,887	\$570	\$570	\$595
550527	Operating - Apparel	\$5,050	\$0	\$750	\$0	\$0
	Total Operating	\$18,641	\$9,363	\$11,434	\$10,515	\$9,645
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$9,350	\$0	\$0	\$0	\$4,100
	Total Capital	\$9,350	\$0	\$0	\$0	\$4,100
	TOTAL	\$27,991	\$9,363	\$11,434	\$10,515	\$13,745

Capital:	
Fiberglass Topper for Incident Command Truck	\$1,500
Steel Carport for Incident Command Trailer	<u>\$2,600</u>
	\$4,100

Account Number	Description of Expenditure	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
510100	Base Wages/Salaries	\$295,452	\$277,661	\$309,751	\$284,751	\$344,259
510140	Overtime	\$28,303	\$31,312	\$24,002	\$49,002	\$13,997
510900	Reimbursements	\$0	\$0	\$0	\$4,642	\$0
520200	FICA	\$24,582	\$23,355	\$25,657	\$25,657	\$27,573
520220	Pension DB	\$65,593	\$47,386	\$50,942	\$50,942	\$39,846
520225	Pension DC	\$3,758	\$7,003	\$6,523	\$8,523	\$10,286
520230	Health Insurance	\$46,230	\$52,177	\$51,510	\$69,510	\$115,048
520240	Workers' Comp	\$426	\$525	\$503	\$503	\$542
	Total Payroll	\$464,344	\$439,419	\$468,888	\$493,530	\$551,551
530342	Other Svcs - Maint / Licenses	\$8,416	\$6,372	\$10,255	\$10,255	\$10,210
530411	Communication - Phone	\$39,742	\$39,254	\$35,073	\$35,073	\$35,073
530413	Communication - R&M	\$1,407	\$425	\$3,000	\$3,000	\$3,000
550510	Office	\$1,839	\$1,291	\$1,300	\$1,300	\$1,300
550520	Operating	\$629	\$1,047	\$2,650	\$2,589	\$3,150
550525	Operating - Small Tools	\$958	\$2,590	\$4,055	\$6,415	\$11,486
550526	Operating - Software	\$289	\$595	\$500	\$500	\$1,850
550527	Operating - Apparel	\$812	\$496	\$0	\$0	\$915
555441	Rent / Lease - Copy Machine	\$6,958	\$7,103	\$7,120	\$7,120	\$7,120
555550	Training	\$0	\$0	\$3,560	\$3,560	\$30,957
	Total Operating	\$61,050	\$59,173	\$67,513	\$69,812	\$115,361
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$0	\$14,680	\$14,680	\$15,150
560642	Mach & Equip - Data Proc	\$1,079	\$0	\$65,200	\$61,621	\$42,786
560643	Mach & Equip - Furn/Office	\$0	\$0	\$0	\$0	\$1,150
560650	Construction In Progress	\$0	\$104,831	\$0	\$0	\$0
560680	Intangibles	\$5,100	\$0	\$0	\$0	\$1,800
	Total Capital	\$6,179	\$104,831	\$79,880	\$76,301	\$60,886
	TOTAL	\$531,573	\$603,423	\$616,281	\$639,643	\$727,798

Capital:	
AED unit w/child key and battery (3)	\$3,150
Building camera equipment	\$12,000
Panasonic Toughbook computers (14)	\$42,786
SSB commander desk	\$1,150
Upgrades to vehicle diagnostic scanner- GM	<u>\$1,800</u>
	\$60,886

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
530340	Other Svcs	\$1,610	\$4,452	\$4,000	\$4,000	\$4,000
530341	Other Svcs - Contract / Admin	\$25	\$0	\$0	\$0	\$0
545300	R&M Mach & Equip	\$0	\$0	\$870	\$870	\$900
550525	Operating - Small Tools	\$0	\$0	\$500	\$0	\$500
550527	Operating - Apparel	\$687	\$0	\$0	\$0	\$280
555420	Postage / Freight	\$2,626	\$3,007	\$2,750	\$3,085	\$2,500
555470	Printing / Binding	\$804	\$1,301	\$1,500	\$1,500	\$1,250
555480	Promotional / Advertising	\$0	\$904	\$500	\$809	\$600
555550	Training	\$2,529	\$1,952	\$2,100	\$2,017	\$3,500
	Total Operating	\$8,281	\$11,616	\$12,220	\$12,281	\$13,530
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560642	Mach & Equip - Data Proc	\$1,279	\$0	\$0	\$0	\$0
	Total Capital	\$1,279	\$0	\$0	\$0	\$0
	TOTAL	\$9,560	\$11,616	\$12,220	\$12,281	\$13,530

<u>EXPENDITURES</u>	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
Personal Services	\$55,247	\$66,008	\$70,000	\$70,000	\$65,000
Operating Expenses	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$55,247	\$66,008	\$70,000	\$70,000	\$65,000

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
520220	Pension DB	\$55,247	\$66,008	\$70,000	\$70,000	\$65,000
	Total Payroll	\$55,247	\$66,008	\$70,000	\$70,000	\$65,000
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL FIRE	\$55,247	\$66,008	\$70,000	\$70,000	\$65,000

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
520220	Pension DB	\$55,247	\$66,008	\$70,000	\$70,000	\$65,000
	Total Payroll	\$55,247	\$66,008	\$70,000	\$70,000	\$65,000
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$55,247	\$66,008	\$70,000	\$70,000	\$65,000

<u>EXPENDITURES</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
Personal Services	\$999,899	\$1,027,720	\$1,027,370	\$1,059,197	\$1,040,864
Operating Expenses	\$786,807	\$756,435	\$786,785	\$794,153	\$831,707
Transfers	\$0	\$0	\$0	\$35,068	\$0
Capital Outlay	\$54,193	\$202,080	\$181,100	\$201,155	\$111,000
TOTAL EXPENDITURES	\$1,840,899	\$1,986,235	\$1,995,255	\$2,089,573	\$1,983,571

Administration - 7200

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

Athletics - 7210

Program Coordinator	1	1	1		1
Total	1	1	1		1

Parks and Grounds - 7230

Park/Recreation Superintendent	1	1	1		1
Parks Supervisor	1	1	1		1
Lead Maintenance	1	1	1		1
Maintenance Worker	2	2	2		2
Mechanic	1	1	1		1
Total	6	6	6		6

Programs / Specials - 7240

Program Coordinator (Events)	1	1	1		1
Total	1	1	1		1

Seniors - 7250

Senior Center Manager	1	1	1		1
Aquatics Specialist	1	1	1		1
Maintenance Worker		1	1		1
Program Coordinator	1				
Total	3	3	3		3

TOTAL FULL-TIME PERSONNEL	13	13	13		13
----------------------------------	-----------	-----------	-----------	--	-----------

Athletics - Part Time - 7210

Sports Coordinator		0.73	0.73		0.73
Park Ranger	5.46	3.73	3.73		
Total	5.46	4.46	4.46		0.73

Parks and Grounds - Part Time - 7230

Park Ranger	1.95	0.73			4.38
Maintenance Worker	1.46	1.46	1.46		1.46
Total	3.41	2.19	1.46		5.84

Programs / Specials - Part Time - 7240

Guest Services Rep	0.73	0.73	0.73		
Maintenance Worker	0.73	0.73	0.73		0.73
Total	1.46	1.46	1.46		0.73

Seniors - Part Time - 7250

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

TOTAL PART-TIME PERSONNEL	11.06	8.84	8.11		8.76
----------------------------------	--------------	-------------	-------------	--	-------------

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
510100	Base Wages/Salaries	\$663,155	\$694,358	\$678,173	\$699,267	\$670,322
510140	Overtime	\$19,472	\$19,478	\$19,318	\$24,496	\$26,601
510900	Reimbursements	\$0	\$0	\$0	\$6,585	\$0
520200	FICA	\$51,112	\$53,595	\$53,579	\$55,681	\$52,878
520220	Pension DB	\$144,019	\$135,590	\$137,962	\$120,132	\$117,363
520225	Pension DC	\$4,100	\$3,417	\$5,102	\$8,282	\$9,829
520230	Health Insurance	\$106,283	\$105,685	\$118,266	\$128,566	\$149,505
520240	Workers' Comp	\$11,758	\$15,597	\$14,970	\$16,188	\$14,366
	Total Payroll	\$999,899	\$1,027,720	\$1,027,370	\$1,059,197	\$1,040,864
530314	Consulting	\$0	\$0	\$0	\$1,880	\$0
530315	Pre/Post Employment	\$1,040	\$1,256	\$886	\$886	\$886
530341	Other Svcs - Contract / Admin	\$11,324	\$9,928	\$14,400	\$14,400	\$21,600
530342	Other Svcs - Maint / Licenses	\$2,903	\$4,055	\$5,570	\$4,970	\$5,570
530343	Other Svcs - Banking	\$567	\$1,135	\$1,200	\$1,200	\$1,200
530411	Communication - Phone	\$4,897	\$4,530	\$4,860	\$4,860	\$4,860
540430	Utilities	\$137,634	\$130,223	\$139,000	\$139,000	\$131,030
545100	R&M Buildings	\$46,032	\$41,323	\$44,030	\$41,268	\$58,730
545270	R&M Infra - Grounds	\$364,100	\$342,540	\$332,600	\$360,554	\$360,901
545300	R&M Mach & Equip	\$29,481	\$26,885	\$24,625	\$27,740	\$30,325
545310	R&M M&E - Vehicles	\$2,938	\$5,809	\$3,200	\$6,100	\$3,200
550510	Office	\$3,225	\$3,284	\$4,450	\$3,450	\$3,900
550520	Operating	\$5,224	\$6,411	\$5,250	\$5,250	\$4,450
550522	Operating - Tires / Filters	\$1,805	\$1,639	\$2,000	\$2,000	\$2,000
550523	Operating - Janitorial	\$16,101	\$16,018	\$15,500	\$18,973	\$15,000
550524	Operating - Chemicals	\$3,474	\$3,647	\$3,500	\$3,500	\$3,500
550525	Operating - Small Tools	\$13,521	\$21,685	\$20,568	\$18,347	\$52,618
550526	Operating - Software	\$0	\$212	\$200	\$0	\$200
550527	Operating - Apparel	\$3,948	\$3,270	\$3,900	\$3,475	\$5,580
552000	Fuel	\$21,798	\$17,496	\$15,779	\$10,121	\$11,451
555400	Travel & Per Diem	\$48	\$430	\$650	\$400	\$650
555420	Postage / Freight	\$392	\$310	\$650	\$207	\$350
555442	Rent / Lease - Equipment	\$6,858	\$5,334	\$6,156	\$6,498	\$7,444
555470	Printing / Binding	\$2,181	\$3,034	\$3,010	\$2,200	\$2,935
555480	Promotional / Advertising	\$40,698	\$39,548	\$38,200	\$46,890	\$13,200
555482	Promo - Programs	\$60,634	\$62,377	\$90,800	\$65,558	\$84,400
555490	Not Otherwise Classified	\$1	\$3	\$0	\$0	\$0
555540	Dues/Reg/Pub	\$4,476	\$3,068	\$3,241	\$2,706	\$3,317
555550	Training	\$1,507	\$985	\$2,560	\$1,720	\$2,410
	Total Operating	\$786,807	\$756,435	\$786,785	\$794,153	\$831,707
591153	To Park Impact	\$0	\$0	\$0	\$35,068	\$0
	Total Transfers	\$0	\$0	\$0	\$35,068	\$0
560620	Buildings	\$0	\$0	\$17,000	\$0	\$12,000
560630	Infrastructure	\$0	\$91,171	\$9,000	\$30,035	\$0
560631	Improvements	\$0	\$0	\$0	\$14,311	\$46,500
560640	Machinery & Equipment	\$46,541	\$48,157	\$52,600	\$67,851	\$9,000
560641	Mach & Equip - Vehicles	\$0	\$38,522	\$0	\$0	\$8,500
560642	Mach & Equip - Data Proc	\$7,652	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$0	\$24,230	\$102,500	\$88,958	\$35,000
	Total Capital	\$54,193	\$202,080	\$181,100	\$201,155	\$111,000
	TOTAL PARKS & RECREATION	\$1,840,899	\$1,986,235	\$1,995,255	\$2,089,573	\$1,983,571

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
510100	Base Wages/Salaries	\$117,060	\$121,183	\$120,532	\$134,532	\$131,265
510140	Overtime	\$1,605	\$1,453	\$1,683	\$1,683	\$1,650
510900	Reimbursements	\$0	\$0	\$0	\$4,274	\$0
520200	FICA	\$8,401	\$8,714	\$9,479	\$9,629	\$10,230
520220	Pension DB	\$40,436	\$40,171	\$40,378	\$39,478	\$45,090
520225	Pension DC	\$0	(\$1,705)	\$0	\$900	\$124
520230	Health Insurance	\$22,309	\$22,524	\$23,974	\$24,274	\$30,309
520240	Workers' Comp	\$158	\$198	\$231	\$231	\$245
	Total Payroll	\$189,969	\$192,538	\$196,277	\$215,001	\$218,913
530341	Other Svcs - Contract / Admin	\$0	\$0	\$0	\$0	\$0
530343	Other Svcs - Banking	\$567	\$1,135	\$1,200	\$1,200	\$1,200
530411	Communication - Phone	\$1,172	\$1,157	\$1,200	\$1,200	\$1,200
545100	R&M Buildings	\$1,177	\$295	\$375	\$375	\$375
550510	Office	\$2,036	\$1,947	\$2,200	\$1,700	\$2,200
550520	Operating	\$236	\$0	\$0	\$0	\$0
550525	Operating - Small Tools	\$293	\$485	\$700	\$700	\$700
555400	Travel & Per Diem	\$33	\$321	\$300	\$300	\$300
555420	Postage / Freight	\$63	\$135	\$200	\$200	\$200
555442	Rent / Lease - Equipment	\$2,460	\$2,460	\$2,500	\$2,325	\$2,500
555470	Printing / Binding	\$194	\$116	\$1,185	\$978	\$1,185
555480	Promotional / Advertising	\$84	\$133	\$200	\$200	\$200
555540	Dues/Reg/Pub	\$850	\$624	\$800	\$800	\$800
555550	Training	\$255	\$435	\$810	\$810	\$810
	Total Operating	\$9,420	\$9,243	\$11,670	\$10,788	\$11,670
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$199,389	\$201,781	\$207,947	\$225,789	\$230,583

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
510100	Base Wages/Salaries	\$108,221	\$123,756	\$128,885	\$123,885	\$51,753
510140	Overtime	\$1,824	\$1,381	\$1,712	\$3,512	\$1,650
510900	Reimbursements	\$0	\$0	\$0	\$0	\$0
520200	FICA	\$8,399	\$9,553	\$10,067	\$10,067	\$4,112
520220	Pension DB	\$11,387	\$9,917	\$10,803	\$12,303	\$11,361
520225	Pension DC	\$0	\$0	\$0	\$0	\$124
520230	Health Insurance	\$8,353	\$7,325	\$9,394	\$9,394	\$10,786
520240	Workers' Comp	\$2,474	\$3,635	\$3,607	\$3,607	\$1,483
	Total Payroll	\$140,658	\$155,567	\$164,468	\$162,768	\$81,269
530315	Pre/Post Employment	\$375	\$589	\$369	\$369	\$369
530411	Communication - Phone	\$1,081	\$580	\$780	\$780	\$780
550525	Operating - Small Tools	\$0	\$214	\$500	\$500	\$500
550526	Operating - Software	\$0	\$212	\$200	\$0	\$200
550527	Operating - Apparel	\$687	\$282	\$500	\$275	\$780
555482	Promo - Programs	\$19,348	\$11,769	\$14,000	\$14,000	\$9,000
555540	Dues/Reg/Pub	\$380	\$110	\$175	\$175	\$175
555550	Training	\$275	\$150	\$350	\$100	\$350
	Total Operating	\$22,146	\$13,906	\$16,874	\$16,199	\$12,154
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560642	Mach & Equip - Data Proc	\$1,041	\$0	\$0	\$0	\$0
	Total Capital	\$1,041	\$0	\$0	\$0	\$0
	TOTAL	\$163,845	\$169,473	\$181,342	\$178,967	\$93,423

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
550520	Operating	\$2,247	\$4,785	\$2,700	\$2,700	\$0
550525	Operating - Small Tools	\$2,215	\$3,275	\$2,300	\$2,300	\$6,200
555420	Postage / Freight	\$329	\$175	\$450	\$7	\$150
555470	Printing / Binding	\$318	\$1,102	\$600	\$400	\$600
555482	Promo - Programs	\$18,082	\$16,856	\$16,800	\$16,800	\$15,400
	Total Operating	\$23,191	\$26,193	\$22,850	\$22,207	\$22,350
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$0	\$11,000	\$10,430	\$6,000
	Total Capital	\$0	\$0	\$11,000	\$10,430	\$6,000
	TOTAL	\$23,191	\$26,193	\$33,850	\$32,637	\$28,350

Capital:
Soccer goals - modified size (4) \$6,000

Account Number	Description of Expenditure	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
510100	Base Wages/Salaries	\$252,037	\$228,906	\$200,254	\$200,254	\$274,330
510140	Overtime	\$8,966	\$11,058	\$12,211	\$10,711	\$10,001
510900	Reimbursements	\$0	\$0	\$0	\$2,311	\$0
520200	FICA	\$19,695	\$18,131	\$16,262	\$16,262	\$21,884
520220	Pension DB	\$52,826	\$43,260	\$34,627	\$36,627	\$35,787
520225	Pension DC	\$3,533	\$3,672	\$3,322	\$3,322	\$3,816
520230	Health Insurance	\$47,437	\$41,638	\$45,023	\$45,023	\$54,022
520240	Workers' Comp	\$4,962	\$6,336	\$5,860	\$5,860	\$7,837
	Total Payroll	\$389,456	\$353,001	\$317,559	\$320,370	\$407,677
530314	Consulting	\$0	\$0	\$0	\$1,880	\$0
530315	Pre/Post Employment	\$378	\$523	\$369	\$369	\$369
530342	Other Svcs - Maint / Licenses	\$2,903	\$4,055	\$5,570	\$4,970	\$5,570
530411	Communication - Phone	\$1,684	\$1,553	\$960	\$960	\$960
540430	Utilities	\$72,581	\$69,677	\$74,000	\$74,000	\$70,000
545100	R&M Buildings	\$14,806	\$16,695	\$30,630	\$27,475	\$35,330
545270	R&M Infra - Grounds	\$360,570	\$341,545	\$330,600	\$359,265	\$358,901
545300	R&M Mach & Equip	\$23,889	\$19,339	\$20,000	\$21,200	\$23,200
545310	R&M M&E - Vehicles	\$2,938	\$5,809	\$3,200	\$6,100	\$3,200
550520	Operating	\$2,355	\$582	\$1,750	\$1,750	\$3,250
550522	Operating - Tires / Filters	\$1,805	\$1,639	\$2,000	\$2,000	\$2,000
550523	Operating - Janitorial	\$10,994	\$10,657	\$10,000	\$12,973	\$10,000
550524	Operating - Chemicals	\$1,921	\$2,265	\$2,000	\$2,000	\$2,000
550525	Operating - Small Tools	\$7,910	\$8,466	\$15,068	\$12,847	\$42,518
550527	Operating - Apparel	\$2,385	\$2,188	\$2,500	\$2,300	\$3,900
552000	Fuel	\$21,049	\$16,744	\$14,021	\$10,121	\$11,451
555400	Travel & Per Diem	\$15	\$105	\$350	\$100	\$350
555442	Rent / Lease - Equipment	\$4,398	\$2,874	\$3,656	\$4,173	\$4,944
555480	Promotional / Advertising	\$295	\$0	\$0	\$0	\$0
555490	Not Otherwise Classified	\$1	\$3	\$0	\$0	\$0
555540	Dues/Reg/Pub	\$1,049	\$1,115	\$945	\$510	\$785
555550	Training	\$787	\$315	\$800	\$410	\$600
	Total Operating	\$534,713	\$506,149	\$518,419	\$545,403	\$579,328
591153	To Park Impact	\$0	\$0	\$0	\$35,068	\$0
	Total Transfers	\$0	\$0	\$0	\$35,068	\$0
560620	Buildings	\$0	\$0	\$0	\$0	\$12,000
560630	Infrastructure	\$0	\$91,171	\$9,000	\$30,035	\$0
560631	Improvements	\$0	\$0	\$0	\$6,795	\$46,500
560640	Machinery & Equipment	\$39,027	\$43,132	\$36,000	\$52,039	\$0
560641	Mach & Equip - Vehicles	\$0	\$38,522	\$0	\$0	\$8,500
560642	Mach & Equip - Data Proc	\$4,374	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$0	\$11,370	\$90,500	\$87,024	\$35,000
	Total Capital	\$43,401	\$184,195	\$135,500	\$175,893	\$102,000
	TOTAL	\$967,570	\$1,043,345	\$971,478	\$1,076,734	\$1,089,005

Bldg:		Vehicles:	
Exterior side storage building	\$12,000	JD replacement Gator cart	\$8,500
Improvements:		CIP:	
Scoreboard renovations	\$7,500	Practice field renovations CWP (F7, F8)	\$25,000
Thorguard Lightning Detection System	\$8,500	Restroom renovations CWP	\$10,000
Parks Maint. Exterior Fence	\$9,000		\$35,000
CWP Expansion Paver walkways (phase 1)	\$9,500		
CWP Expansion entry sidewalk	\$12,000		
	\$46,500		

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
510100	Base Wages/Salaries	\$73,156	\$104,872	\$106,899	\$128,993	\$76,001
510140	Overtime	\$3,594	\$4,610	\$1,712	\$6,590	\$1,650
510900	Reimbursements	\$0	\$0	\$0	\$0	\$0
520200	FICA	\$5,859	\$8,377	\$8,313	\$10,265	\$5,978
520220	Pension DB	\$11,600	\$17,250	\$25,608	\$16,178	\$15,573
520225	Pension DC	\$0	\$0	\$0	\$1,180	\$1,659
520230	Health Insurance	\$8,354	\$11,135	\$16,670	\$16,670	\$10,569
520240	Workers' Comp	\$1,537	\$2,068	\$1,857	\$3,075	\$973
	Total Payroll	\$104,100	\$148,312	\$161,059	\$182,951	\$112,403
530315	Pre/Post Employment	\$116	\$144	\$148	\$148	\$148
530411	Communication - Phone	\$480	\$840	\$1,440	\$1,440	\$1,440
540430	Utilities	\$9,751	\$10,031	\$10,000	\$10,000	\$10,030
545100	R&M Buildings	\$24,024	\$8,470	\$2,725	\$4,922	\$2,225
545270	R&M Infra - Grounds	\$3,530	\$995	\$1,000	\$400	\$1,000
545300	R&M Mach & Equip	\$247	\$149	\$500	\$500	\$500
550510	Office	\$0	\$387	\$400	\$400	\$400
550520	Operating	\$212	\$250	\$500	\$500	\$500
550523	Operating - Janitorial	\$1,483	\$1,499	\$1,500	\$1,500	\$1,500
550525	Operating - Small Tools	\$1,453	\$4,292	\$500	\$500	\$400
552000	Fuel	\$749	\$752	\$1,758	\$0	\$0
555470	Printing / Binding	\$1,553	\$1,700	\$1,000	\$597	\$1,000
555480	Promotional / Advertising	\$3,111	\$2,672	\$3,000	\$3,000	\$3,000
555482	Promo - Programs	\$23,204	\$33,752	\$60,000	\$34,758	\$60,000
555540	Dues/Reg/Pub	\$298	\$160	\$260	\$160	\$320
555550	Training	\$110	\$85	\$300	\$100	\$350
	Total Operating	\$70,321	\$66,182	\$85,031	\$58,925	\$82,813
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560620	Buildings	\$0	\$0	\$4,000	\$0	\$0
560631	Improvements	\$0	\$0	\$0	\$1,092	\$0
560640	Machinery & Equipment	\$0	\$0	\$2,800	\$2,691	\$0
560642	Mach & Equip - Data Proc	\$1,041	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$0	\$12,860	\$0	\$0	\$0
	Total Capital	\$1,041	\$12,860	\$6,800	\$3,783	\$0
	TOTAL	\$175,462	\$227,354	\$252,890	\$245,659	\$195,216

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
510100	Base Wages/Salaries	\$112,681	\$115,641	\$121,603	\$111,603	\$136,973
510140	Overtime	\$3,483	\$976	\$2,000	\$2,000	\$1,650
510900	Reimbursements	\$0	\$0	\$0	\$0	\$0
520200	FICA	\$8,758	\$8,820	\$9,458	\$9,458	\$10,674
520230	Health Insurance	\$19,830	\$23,063	\$23,205	\$33,205	\$43,819
520240	Workers' Comp	\$2,627	\$3,360	\$3,415	\$3,415	\$3,828
520250	Unemployment	\$0	\$0	\$0	\$0	\$0
520220	Pension DB	\$27,770	\$24,992	\$26,546	\$15,546	\$9,552
520225	Pension DC	\$567	\$1,450	\$1,780	\$2,880	\$4,106
	Total Payroll	\$175,716	\$178,302	\$188,007	\$178,107	\$210,602
530315	Pre/Post Employment	\$171	\$0	\$0	\$0	\$0
530341	Other Svcs - Contract / Admin	\$11,324	\$9,928	\$14,400	\$14,400	\$21,600
530411	Communication - Phone	\$480	\$400	\$480	\$480	\$480
540430	Utilities	\$55,302	\$50,515	\$55,000	\$55,000	\$51,000
545100	R&M Buildings	\$6,025	\$15,863	\$10,300	\$8,496	\$20,800
545270	R&M Infra - Grounds	\$0	\$0	\$1,000	\$889	\$1,000
545300	R&M Mach & Equip	\$5,345	\$7,397	\$4,125	\$6,040	\$6,625
550510	Office	\$1,189	\$950	\$1,850	\$1,350	\$1,300
550520	Operating	\$174	\$794	\$300	\$300	\$700
550523	Operating - Janitorial	\$3,624	\$3,862	\$4,000	\$4,500	\$3,500
550524	Operating - Chemicals	\$1,553	\$1,382	\$1,500	\$1,500	\$1,500
550525	Operating - Small Tools	\$1,650	\$4,953	\$1,500	\$1,500	\$2,300
550527	Operating - Apparel	\$876	\$800	\$900	\$900	\$900
555400	Travel & Per Diem	\$0	\$0	\$0	\$0	\$0
555470	Printing / Binding	\$116	\$116	\$225	\$225	\$150
555540	Dues/Reg/Pub	\$1,899	\$1,059	\$1,061	\$1,061	\$1,237
555550	Training	\$80	\$0	\$300	\$300	\$300
	Total Operating	\$89,808	\$98,019	\$96,941	\$96,941	\$113,392
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560620	Buildings	\$0	\$0	\$13,000	\$0	\$0
560631	Improvements	\$0	\$0	\$0	\$6,424	\$0
560640	Machinery & Equipment	\$7,514	\$5,025	\$2,800	\$2,691	\$3,000
560642	Mach & Equip - Data Proc	\$1,196	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$0	\$0	\$12,000	\$1,934	\$0
	Total Capital	\$8,710	\$5,025	\$27,800	\$11,049	\$3,000
	TOTAL	\$274,234	\$281,346	\$312,748	\$286,097	\$326,994

Capital:

Civic Center media upgrades - overhead projector/screen \$3,000

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
510140	Overtime - Public Safety	\$0	\$0	\$0	\$0	\$10,000
	Total Payroll	\$0	\$0	\$0	\$0	\$10,000
555480	Promotional / Advertising	\$37,208	\$36,743	\$35,000	\$43,690	\$10,000
	Total Operating	\$37,208	\$36,743	\$35,000	\$43,690	\$10,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL	\$37,208	\$36,743	\$35,000	\$43,690	\$20,000

GOVERNMENTAL FUNDS

Budget Data

(exclusive of General Fund)

This page intentionally left blank.



	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
Special Revenue Funds					
101 Police Education	\$10,472	\$9,397	\$8,020	\$8,020	\$9,610
102 Special Law Enf. Trust - Local	\$15,096	\$20,535	\$15	\$16,315	\$50
103 Special Law Enf. Trust - Federal	\$96,254	\$37,121	\$75	\$10,500	\$20
120 Transportation Improvement	\$596,059	\$1,912,175	\$607,800	\$708,518	\$621,664
121 Infrastructure Surtax	\$213,114	\$4,524,882	\$2,928,300	\$3,755,119	\$2,362,286
130 Solid Waste/Recycling	\$2,642,060	\$2,602,131	\$2,542,200	\$2,494,200	\$2,523,840
140 Arbor	\$74,078	\$4,302	\$22,200	\$22,200	\$8,500
150 Transportation Impact Fee	\$313,376	\$916,622	\$4,400	\$201,400	\$1,100
151 Police Impact Fee	\$45,354	\$162,784	\$400	\$37,400	\$650
152 Fire Impact Fee	\$106,543	\$330,004	\$5,300	\$83,300	\$5,900
153 Park Impact Fee	\$88,384	\$538,242	\$2,000	\$137,068	\$2,600
	\$4,200,790	\$11,058,195	\$6,120,710	\$7,474,040	\$5,536,220
Special Assessment Funds - TLBD/Tusca 12-12A					
160 TLBD Maintenance	\$510,845	\$512,385	\$508,538	\$510,576	\$508,149
162 Tuscazilla Phase III	\$13,211	\$12,373	\$12,182	\$12,182	\$12,182
261 TLBD Debt Service	\$167,026	\$140,268	\$139,074	\$139,074	\$138,815
262 TLBD Phase II Debt Service	\$40,902	\$26,537	\$26,323	\$26,323	\$26,267
	\$731,984	\$691,563	\$686,117	\$688,155	\$685,413
Special Assessment Funds - Oak Forest					
161 Oak Forest Maintenance	\$53,344	\$59,791	\$55,900	\$55,900	\$55,926
260 Oak Forest Debt Service	\$59,046	\$52,536	\$52,152	\$52,152	\$52,132
	\$112,390	\$112,327	\$108,052	\$108,052	\$108,058
Debt Service Funds					
201 2003/2014 Debt Service	\$4,428,885	\$828,225	\$802,000	\$802,000	\$836,000
202 1999/2011 Debt Service	\$207,683	\$217,624	\$225,500	\$225,500	\$236,500
240 Central Winds G.O. Debt Service	\$184,229	\$1,339,366	\$201,783	\$201,783	\$1,591,138
	\$4,820,797	\$2,385,215	\$1,229,283	\$1,229,283	\$2,663,638
Capital Project Funds					
301 1999 Construction	\$2,131	\$6,470	\$301,200	\$1,200	\$213,300
302 Revolving Rehab	\$2,682	\$6,663	\$3,500	\$3,500	\$3,500
304 Utility/Public Works Facility	\$2,273	\$7,245	\$1,600	\$1,600	\$600
305 Excellence in Cust Svc Initiative	\$253	\$288,844	\$450	\$450	\$150
	\$7,339	\$309,222	\$306,750	\$6,750	\$217,550
TOTAL GOVERNMENTAL FUNDS - SOURCES	\$9,873,300	\$14,556,522	\$8,450,912	\$9,506,280	\$9,210,879

	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
Special Revenue Funds					
101 Police Education	\$12,976	\$16,744	\$12,555	\$12,255	\$10,000
102 Special Law Enf. Trust - Local	\$16,139	\$20,922	\$11,650	\$11,650	\$31,300
103 Special Law Enf. Trust - Federal	\$19,666	\$73,867	\$55,563	\$55,563	\$12,870
120 Transportation Improvement	\$610,870	\$714,913	\$701,817	\$1,161,322	\$758,184
121 Infrastructure Surtax	\$755,715	\$2,597,997	\$2,455,000	\$2,861,912	\$3,028,786
130 Solid Waste/Recycling	\$2,581,695	\$3,311,163	\$2,665,960	\$2,617,960	\$2,628,482
140 Arbor	\$108,079	\$58,617	\$72,402	\$72,402	\$96,438
150 Transportation Impact Fee	\$29,963	\$55,895	\$926,000	\$1,719,641	\$326,000
151 Police Impact Fee	\$115,705	\$0	\$50,790	\$50,790	\$0
152 Fire Impact Fee	\$1,825	\$12,775	\$0	\$0	\$0
153 Park Impact Fee	\$48,667	\$83,442	\$0	\$190,020	\$250,000
	\$4,301,300	\$6,946,335	\$6,951,737	\$8,753,515	\$7,142,060
Special Assessment Funds - TLBD/Tusca 12-12A					
160 TLBD Maintenance	\$504,194	\$487,815	\$572,321	\$574,359	\$622,245
162 Tuscawillia Phase III	\$46,349	\$12,963	\$12,005	\$12,005	\$13,869
261 TLBD Debt Service	\$204,981	\$176,745	\$295,790	\$245,790	\$209,092
262 TLBD Phase II Debt Service	\$33,631	\$33,137	\$32,908	\$32,908	\$42,485
	\$789,155	\$710,660	\$913,024	\$865,062	\$887,691
Special Assessment Funds - Oak Forest					
161 Oak Forest Maintenance	\$55,598	\$49,296	\$58,181	\$58,181	\$59,843
260 Oak Forest Debt Service	\$56,519	\$60,490	\$60,680	\$60,680	\$53,212
	\$112,117	\$109,786	\$118,861	\$118,861	\$113,055
Debt Service Funds					
201 2003/2014 Debt Service	\$4,965,465	\$228,664	\$839,836	\$839,836	\$839,661
202 1999/2011 Debt Service	\$187,395	\$204,272	\$217,408	\$218,408	\$223,059
240 Central Winds G.O. Debt Service	\$200,994	\$197,656	\$201,052	\$201,052	\$2,529,510
	\$5,353,854	\$630,592	\$1,258,296	\$1,259,296	\$3,592,230
Capital Project Funds					
301 1999 Construction	\$2,700	\$5,290	\$1,069,000	\$96,100	\$1,035,000
302 Revolving Rehab	\$40	\$0	\$0	\$0	\$0
304 Utility/Public Works Facility	\$0	\$40,500	\$831,960	\$731,960	\$75,000
305 Excellence in Cust Svc Initiative	\$88,772	\$118,280	\$52,500	\$133,554	\$99,000
	\$91,512	\$164,070	\$1,953,460	\$961,614	\$1,209,000
TOTAL GOVERNMENTAL FUNDS - APPLICATIONS					
	\$10,647,938	\$8,561,443	\$11,195,378	\$11,958,348	\$12,944,036
CHANGE IN FUND BALANCE - GOVERNMENTAL FUNDS (exclusive of General Fund)					
FUND BALANCE - October 1	12,641,237	11,866,599	15,531,584	17,861,678	15,409,610
Appropriation TO (FROM) Fund Balance	(\$774,638)	\$5,995,079	(\$2,744,466)	(\$2,452,068)	(\$3,733,157)
FUND BALANCE - September 30	11,866,599	17,861,678	12,787,118	15,409,610	11,676,453

	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
Sources					
Revenues	\$8,700,014	\$10,765,066	\$7,119,412	\$8,439,712	\$7,928,879
Transfers In	\$1,173,286	\$3,791,456	\$1,331,500	\$1,066,568	\$1,282,000
Total Sources	\$9,873,300	\$14,556,522	\$8,450,912	\$9,506,280	\$9,210,879
Applications					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$3,215,412	\$3,331,339	\$3,691,538	\$3,897,608	\$4,030,794
Debt	\$5,575,162	\$853,202	\$1,472,079	\$1,472,079	\$3,790,734
Transfers	\$501,581	\$2,494,282	\$798,880	\$363,877	\$559,122
Capital Outlay	\$1,355,783	\$1,882,620	\$5,232,881	\$6,224,784	\$4,563,386
Total Applications	\$10,647,938	\$8,561,443	\$11,195,378	\$11,958,348	\$12,944,036

Account Number	Account Description	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
SOURCES						
351500	Traffic	\$10,084	\$9,312	\$8,000	\$8,000	\$9,600
369900	Misc Revenue	\$349	\$20	\$0	\$0	\$0
361100/361300	Investment	\$39	\$65	\$20	\$20	\$10
	Total Revenues	\$10,472	\$9,397	\$8,020	\$8,020	\$9,610
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$10,472	\$9,397	\$8,020	\$8,020	\$9,610
APPLICATIONS						
555550	Training	\$12,976	\$16,744	\$12,555	\$12,255	\$10,000
	Total Operating	\$12,976	\$16,744	\$12,555	\$12,255	\$10,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$12,976	\$16,744	\$12,555	\$12,255	\$10,000
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$16,919	\$14,415	\$8,547	\$7,068	\$2,833
	Appropriation TO (FROM) Fund Balance	(\$2,504)	(\$7,347)	(\$4,535)	(\$4,235)	(\$390)
	FUND BALANCE - September 30	\$14,415	\$7,068	\$4,012	\$2,833	\$2,443

Account Number	Account Description	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
SOURCES						
358200	Confiscated Local Law Enf	\$15,018	\$20,333	\$0	\$16,300	\$0
361100/361300	Investment	\$78	\$202	\$15	\$15	\$50
	Total Revenues	\$15,096	\$20,535	\$15	\$16,315	\$50
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$15,096	\$20,535	\$15	\$16,315	\$50
APPLICATIONS						
530311	Legal	\$0	\$4,728	\$5,000	\$5,000	\$5,000
550525	Operating - Small Tools	\$7,091	\$3,459	\$3,650	\$3,650	\$3,650
555490	Not Otherwise Classified	\$1,050	\$1,800	\$3,000	\$3,000	\$3,000
555550	Training	\$7,998	\$4,885	\$0	\$0	\$19,650
	Total Operating	\$16,139	\$14,872	\$11,650	\$11,650	\$31,300
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$6,050	\$0	\$0	\$0
	Total Capital	\$0	\$6,050	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$16,139	\$20,922	\$11,650	\$11,650	\$31,300
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$28,489	\$27,446	\$24,477	\$27,059	\$31,724
	Appropriation TO (FROM) Fund Balance	(\$1,043)	(\$387)	(\$11,635)	\$4,665	(\$31,250)
	FUND BALANCE - September 30	\$27,446	\$27,059	\$12,842	\$31,724	\$474

Account Number	Account Description	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
SOURCES						
337200	Grant - Public Safety	\$0	\$3,109	\$0	\$0	\$0
355001	Department of Treasury	\$0	\$1,565	\$0	\$2,125	\$0
355002	Department of Justice	\$96,182	\$32,005	\$0	\$8,300	\$0
361100/361300	Investment	\$72	\$442	\$75	\$75	\$20
	Total Revenues	\$96,254	\$37,121	\$75	\$10,500	\$20
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$96,254	\$37,121	\$75	\$10,500	\$20
APPLICATIONS						
550520	Operating	\$0	\$5,343	\$7,500	\$7,500	\$2,500
550525	Operating - Small Tools	\$3,730	\$25,666	\$19,630	\$19,630	\$2,870
555550	Training	\$4,900	\$7,305	\$23,937	\$23,937	\$7,500
580820	Grants/Aids - Private	\$0	\$1,000	\$0	\$0	\$0
	Total Operating	\$8,630	\$39,314	\$51,067	\$51,067	\$12,870
591001	To General Fund	\$7,854	\$4,825	\$0	\$0	\$0
	Total Transfers	\$7,854	\$4,825	\$0	\$0	\$0
560640	Machinery & Equipment	\$3,182	\$13,908	\$4,496	\$4,496	\$0
560642	Mach & Equip - Data Proc	\$0	\$14,184	\$0	\$0	\$0
560680	Intangibles	\$0	\$1,636	\$0	\$0	\$0
	Total Capital	\$3,182	\$29,728	\$4,496	\$4,496	\$0
	TOTAL APPLICATIONS	\$19,666	\$73,867	\$55,563	\$55,563	\$12,870
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$18,773	\$95,361	\$58,702	\$58,615	\$13,552
	Appropriation TO (FROM) Fund Balance	\$76,588	(\$36,746)	(\$55,488)	(\$45,063)	(\$12,850)
	FUND BALANCE - September 30	\$95,361	\$58,615	\$3,214	\$13,552	\$702

Account Number	Account Description	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
SOURCES						
312410	1st Loc Op Fuel	\$579,900	\$584,503	\$590,000	\$590,000	\$590,000
344920	Traffic Signal	\$14,845	\$15,286	\$14,800	\$14,800	\$27,664
361100/361300	Investment	\$1,314	\$3,639	\$3,000	\$3,000	\$4,000
	Total Revenues	\$596,059	\$603,428	\$607,800	\$708,518	\$621,664
381121	From Infrastructure Surtax Fund	\$0	\$1,308,747	\$0	\$0	\$0
	Total Transfers	\$0	\$1,308,747	\$0	\$0	\$0
	TOTAL SOURCES	\$596,059	\$1,912,175	\$607,800	\$708,518	\$621,664
APPLICATIONS						
530314	Consulting	\$0	\$496	\$1,000	\$1,000	\$1,000
540430	Utilities	\$9,027	\$8,699	\$10,000	\$10,000	\$10,000
545270	R&M Infra - Grounds	\$6,705	\$3,838	\$11,000	\$11,000	\$11,000
545300	R&M Mach & Equip	\$4,211	\$15,223	\$11,500	\$13,000	\$16,500
545400	R&M Transportation	\$0	\$215	\$25,000	\$25,000	\$25,000
545410	R&M Trans - Roads	\$10,904	\$3,845	\$20,000	\$20,000	\$20,000
545411	R&M Trans - Striping	\$4,247	\$0	\$25,000	\$23,500	\$15,000
545412	R&M Trans - Traffic Control	\$53,655	\$44,873	\$62,000	\$162,718	\$132,000
545420	R&M Trans - Sidewalks	\$98,020	\$65,042	\$119,400	\$119,400	\$239,400
550525	Operating - Small Tools	\$1,660	\$2,801	\$3,000	\$3,000	\$3,000
580820	Metroplan Funding Agreement	\$0	\$0	\$2,817	\$2,817	\$2,784
555480	Promotional / Advertising	\$0	\$284	\$400	\$400	\$400
	Total Operating	\$188,429	\$145,316	\$291,117	\$391,835	\$476,084
591001	To General Fund	\$200,000	\$280,000	\$250,000	\$250,000	\$230,000
	Total Transfers	\$200,000	\$280,000	\$250,000	\$250,000	\$230,000
560640	Machinery & Equipment	\$79,589	\$14,798	\$98,200	\$128,700	\$5,000
560641	Mach & Equip - Vehicles	\$0	\$110,898	\$42,500	\$80,252	\$26,000
560642	Mach & Equip - Data Proc	\$1,336	\$0	\$0	\$0	\$1,100
560650	Construction In Progress	\$141,516	\$163,901	\$20,000	\$310,535	\$20,000
	Total Capital	\$222,441	\$289,597	\$160,700	\$519,487	\$52,100
	TOTAL APPLICATIONS	\$610,870	\$714,913	\$701,817	\$1,161,322	\$758,184
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$645,407	\$630,596	\$1,536,475	\$1,827,858	\$1,375,054
	Appropriation TO (FROM) Fund Balance	(\$14,811)	\$1,197,262	(\$94,017)	(\$452,804)	(\$136,520)
	FUND BALANCE - September 30	\$630,596	\$1,827,858	\$1,442,458	\$1,375,054	\$1,238,534
	Capital:					
	Cement mixer	\$5,000				
	Ford F250 - repl. PW #15	\$26,000				
	Desktop CPU w. monitor	\$1,100				
	Sidewalk - 1000 linear feet	\$20,000				
		<u>\$52,100</u>				

Division Number	Account Description	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
SOURCES						
4120	Road Improvements (2nd Gen)	\$213,114	\$3,399,503	\$1,022,900	\$1,849,719	\$453,786
4130	Infrastructure (3rd Gen)	\$0	\$1,125,379	\$1,905,400	\$1,905,400	\$1,908,500
TOTAL SOURCES		\$213,114	\$4,524,882	\$2,928,300	\$3,755,119	\$2,362,286
APPLICATIONS						
4120	Road Improvements (2nd Gen)	\$755,715	\$2,574,789	\$1,805,000	\$2,211,912	\$1,828,786
4130	Infrastructure (3rd Gen)	\$0	\$23,208	\$650,000	\$650,000	\$1,200,000
TOTAL APPLICATIONS		\$755,715	\$2,597,997	\$2,455,000	\$2,861,912	\$3,028,786
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		\$1,462,932	\$920,331	\$2,520,233	\$2,847,216	\$3,740,423
Appropriation TO (FROM) Fund Balance		(\$542,601)	\$1,926,885	\$473,300	\$893,207	(\$666,500)
FUND BALANCE - September 30		\$920,331	\$2,847,216	\$2,993,533	\$3,740,423	\$3,073,923

Account Number	Account Description	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
SOURCES						
4120 312600	Discretionary Sales Surtax	\$0	\$2,484,769	\$1,020,000	\$1,029,485	\$0
4120 331490	Grant - Other Transportation	\$188,132	\$908,718	\$0	\$817,334	\$0
4120 337400	Grant - Transportation	\$0	\$0	\$0	\$0	\$451,786
4120 361100/361300	Investment	\$3,196	\$6,016	\$2,900	\$2,900	\$2,000
	Total Revenues	\$191,328	\$3,399,503	\$1,022,900	\$1,849,719	\$453,786
4120 381140	From Arbor	\$21,786	\$0	\$0	\$0	\$0
	Total Transfers	\$21,786	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$213,114	\$3,399,503	\$1,022,900	\$1,849,719	\$453,786
APPLICATIONS						
4120 530320	Accounting / Auditing	\$0	\$0	\$5,000	\$5,000	\$5,000
	Total Operating	\$0	\$0	\$5,000	\$5,000	\$5,000
4120 591120	To Transportation Improvement	\$0	\$1,308,747	\$0	\$0	\$0
4120 591301	To 1999 Construction Fund	\$0	\$0	\$300,000	\$0	\$212,000
	Total Transfers	\$0	\$1,308,747	\$300,000	\$0	\$212,000
4120 560630	Infrastructure	\$3,991	\$5,742	\$500,000	\$260,580	\$100,000
4120 560650	Construction In Progress	\$751,724	\$1,260,300	\$1,000,000	\$1,946,332	\$1,511,786
	Total Capital	\$755,715	\$1,266,042	\$1,500,000	\$2,206,912	\$1,611,786
	TOTAL APPLICATIONS	\$755,715	\$2,574,789	\$1,805,000	\$2,211,912	\$1,828,786
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$1,462,932	\$920,331	\$1,458,408	\$1,745,045	\$1,382,852
	Appropriation TO (FROM) Fund Balance	(\$542,601)	\$824,714	(\$782,100)	(\$362,193)	(\$1,375,000)
	FUND BALANCE - September 30	\$920,331	\$1,745,045	\$676,308	\$1,382,852	\$7,852

Capital:	
GID Infrastructure	\$100,000
City Hall Turn Lane	\$250,000
CRA - Florida Avenue	\$391,786
Trotwood Park	\$250,000
Resurfacing	<u>\$620,000</u>
	\$1,611,786

Account Number	Account Description	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
SOURCES						
4130	312600	\$0	\$1,125,379	\$1,900,000	\$1,900,000	\$1,900,000
4130	361100/361300	\$0	\$0	\$5,400	\$5,400	\$8,500
Total Revenues		\$0	\$1,125,379	\$1,905,400	\$1,905,400	\$1,908,500
Total Transfers		\$0	\$0	\$0	\$0	\$0
TOTAL SOURCES		\$0	\$1,125,379	\$1,905,400	\$1,905,400	\$1,908,500
APPLICATIONS						
4130	530314	\$0	\$23,208	\$100,000	\$100,000	\$100,000
Total Operating		\$0	\$23,208	\$100,000	\$100,000	\$100,000
Total Transfers		\$0	\$0	\$0	\$0	\$0
4130	560650	\$0	\$0	\$550,000	\$550,000	\$1,100,000
Total Capital		\$0	\$0	\$550,000	\$550,000	\$1,100,000
TOTAL APPLICATIONS		\$0	\$23,208	\$650,000	\$650,000	\$1,200,000
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		\$0	\$0	\$1,061,825	\$1,102,171	\$2,357,571
Appropriation TO (FROM) Fund Balance		\$0	\$1,102,171	\$1,255,400	\$1,255,400	\$708,500
FUND BALANCE - September 30		\$0	\$1,102,171	\$2,317,225	\$2,357,571	\$3,066,071
Capital:						
Bridge Infrastructure		\$250,000				
City Hall generator		\$300,000				
Field House design		\$150,000				
Roof - City Hall		\$400,000				
		\$1,100,000				

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

Account Number	Account Description	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
SOURCES						
323700	Solid Waste / Commercial	\$54,395	\$0	\$0	\$0	\$0
323710	Solid Waste / Residential	\$48,230	\$44,556	\$48,000	\$0	\$0
338100	Recycling Rev Share	\$49,363	\$16,160	\$4,000	\$4,000	\$0
338200	Environmental Rev Share	\$45,490	\$46,668	\$45,000	\$45,000	\$44,640
343400	Garbage / Solid Waste	\$2,298,206	\$2,350,168	\$2,300,000	\$2,300,000	\$2,449,447
343410	Storm Reserve	\$137,091	\$127,302	\$137,000	\$137,000	\$21,353
343420	Recycle Bin Revenue	\$2,436	\$2,156	\$2,200	\$2,200	\$2,400
361100/361300	Investment	\$6,849	\$15,121	\$6,000	\$6,000	\$6,000
	Total Revenues	\$2,642,060	\$2,602,131	\$2,542,200	\$2,494,200	\$2,523,840
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$2,642,060	\$2,602,131	\$2,542,200	\$2,494,200	\$2,523,840
APPLICATIONS						
530311	Legal	\$20,194	\$23,390	\$10,000	\$10,000	\$0
530314	Consulting	\$3,002	\$14,190	\$3,500	\$3,500	\$3,500
530341	Other Svcs - Contract / Admin	\$0	\$0	\$0	\$87,000	\$90,480
540435	Disposal (includes landfill)	\$2,421,160	\$2,466,309	\$2,493,013	\$2,493,013	\$2,511,155
550520	Operating	\$0	\$6,449	\$7,500	\$7,500	\$6,400
	Total Operating	\$2,444,356	\$2,510,338	\$2,514,013	\$2,601,013	\$2,611,535
591001	To General Fund	\$137,339	\$800,825	\$151,947	\$16,947	\$16,947
	Total Transfers	\$137,339	\$800,825	\$151,947	\$16,947	\$16,947
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$2,581,695	\$3,311,163	\$2,665,960	\$2,617,960	\$2,628,482
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$2,672,649	\$2,733,014	\$1,878,242	\$2,023,982	\$1,900,222
	Appropriation TO (FROM) Fund Balance	\$60,365	(\$709,032)	(\$123,760)	(\$123,760)	(\$104,642)
	FUND BALANCE - September 30	\$2,733,014	\$2,023,982	\$1,754,482	\$1,900,222	\$1,795,580
	Assigned Fund Balance - Emergency Debris Management	\$1,102,646	\$1,241,647	\$1,378,647	\$1,378,647	\$1,400,000

Account Number	Account Description	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
SOURCES						
316010	Arbor License	\$3,230	\$2,718	\$1,500	\$1,500	\$2,500
322910	Arbor Permits	\$16,895	\$165	\$10,000	\$10,000	\$5,000
354100	Arbor Fine	\$53,200	\$0	\$10,000	\$10,000	\$500
361100/361300	Investment	\$753	\$1,419	\$700	\$700	\$500
	Total Revenues	\$74,078	\$4,302	\$22,200	\$22,200	\$8,500
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$74,078	\$4,302	\$22,200	\$22,200	\$8,500
APPLICATIONS						
545270	R&M Infra - Grounds	\$36,004	\$24,311	\$45,000	\$45,000	\$68,000
550520	Operating	\$85	\$168	\$250	\$250	\$250
550525	Operating - Small Tools	\$0	\$0	\$500	\$500	\$500
555480	Promotional / Advertising	\$641	\$991	\$1,500	\$1,500	\$1,500
555550	Training	\$0	\$725	\$750	\$750	\$1,000
	Total Operating	\$36,730	\$26,195	\$48,000	\$48,000	\$71,250
591001	To General Fund	\$33,867	\$14,589	\$15,830	\$15,830	\$15,750
591121	To Road Improvement	\$21,786	\$0	\$0	\$0	\$0
591410	To Water Sewer Utility	\$15,696	\$17,833	\$8,572	\$8,572	\$9,438
	Total Transfers	\$71,349	\$32,422	\$24,402	\$24,402	\$25,188
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$108,079	\$58,617	\$72,402	\$72,402	\$96,438
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$337,510	\$303,509	\$244,587	\$249,194	\$198,992
	Appropriation TO (FROM) Fund Balance	(\$34,001)	(\$54,315)	(\$50,202)	(\$50,202)	(\$87,938)
	FUND BALANCE - September 30	\$303,509	\$249,194	\$194,385	\$198,992	\$111,054

Account Number	Account Description	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
SOURCES						
324310	Transportation - Residential	\$180,709	\$820,204	\$0	\$150,000	\$0
324320	Transportation - Commercial	\$130,458	\$87,363	\$0	\$47,000	\$0
361100/361300	Investment	\$2,209	\$9,055	\$4,400	\$4,400	\$1,100
	Total Revenues	\$313,376	\$916,622	\$4,400	\$201,400	\$1,100
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$313,376	\$916,622	\$4,400	\$201,400	\$1,100
APPLICATIONS						
530311	Legal	\$0	\$0	\$1,000	\$1,000	\$1,000
530314	Consulting	\$15,475	\$50,695	\$75,000	\$90,611	\$75,000
	Total Operating	\$15,475	\$50,695	\$76,000	\$91,611	\$76,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$14,488	\$5,200	\$850,000	\$1,628,030	\$250,000
	Total Capital	\$14,488	\$5,200	\$850,000	\$1,628,030	\$250,000
	TOTAL APPLICATIONS	\$29,963	\$55,895	\$926,000	\$1,719,641	\$326,000
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$883,059	\$1,166,472	\$1,810,493	\$2,027,199	\$508,958
	Appropriation TO (FROM) Fund Balance	\$283,413	\$860,727	(\$921,600)	(\$1,518,241)	(\$324,900)
	FUND BALANCE - September 30	\$1,166,472	\$2,027,199	\$888,893	\$508,958	\$184,058
	Capital: Tuscora turn lane	\$250,000				

Account Number	Account Description	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
SOURCES						
324110	Public Safety - Residential	\$25,603	\$71,833	\$0	\$30,000	\$0
324120	Public Safety - Commercial	\$19,551	\$90,029	\$0	\$7,000	\$0
361100/361300	Investment	\$200	\$922	\$400	\$400	\$650
	Total Revenues	\$45,354	\$162,784	\$400	\$37,400	\$650
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$45,354	\$162,784	\$400	\$37,400	\$650
APPLICATIONS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$60,921	\$0	\$50,790	\$50,790	\$0
560680	Intangibles	\$54,784	\$0	\$0	\$0	\$0
	Total Capital	\$115,705	\$0	\$50,790	\$50,790	\$0
	TOTAL APPLICATIONS	\$115,705	\$0	\$50,790	\$50,790	\$0
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$128,578	\$58,227	\$161,496	\$221,011	\$207,621
	Appropriation TO (FROM) Fund Balance	(\$70,351)	\$162,784	(\$50,390)	(\$13,390)	\$650
	FUND BALANCE - September 30	\$58,227	\$221,011	\$111,106	\$207,621	\$208,271

Account Number	Account Description	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
SOURCES						
324110	Public Safety - Residential	\$50,400	\$141,400	\$0	\$58,000	\$0
324120	Public Safety - Commercial	\$53,108	\$179,717	\$0	\$20,000	\$0
361100/361300	Investment	\$3,035	\$8,887	\$5,300	\$5,300	\$5,900
	Total Revenues	\$106,543	\$330,004	\$5,300	\$83,300	\$5,900
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$106,543	\$330,004	\$5,300	\$83,300	\$5,900
APPLICATIONS						
530314	Consulting	\$1,825	\$12,775	\$0	\$0	\$0
	Total Operating	\$1,825	\$12,775	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$1,825	\$12,775	\$0	\$0	\$0
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$1,292,897	\$1,397,615	\$1,616,516	\$1,714,844	\$1,798,144
	Appropriation TO (FROM) Fund Balance	\$104,718	\$317,229	\$5,300	\$83,300	\$5,900
	FUND BALANCE - September 30	\$1,397,615	\$1,714,844	\$1,621,816	\$1,798,144	\$1,804,044

Account Number	Account Description	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
SOURCES						
324610	Culture / Recreation - Residential	\$87,600	\$535,200	\$0	\$100,000	\$0
361100/361300	Investment	\$784	\$3,042	\$2,000	\$2,000	\$2,600
	Total Revenues	\$88,384	\$538,242	\$2,000	\$102,000	\$2,600
381001	From General Fund	\$0	\$0	\$0	\$35,068	\$0
	Total Transfers	\$0	\$0	\$0	\$35,068	\$0
	TOTAL SOURCES	\$88,384	\$538,242	\$2,000	\$137,068	\$2,600
APPLICATIONS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560620	Buildings	\$14,687	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$0	\$0	\$130,851	\$0
560650	Construction In Progress	\$33,980	\$83,442	\$0	\$59,169	\$250,000
	Total Capital	\$48,667	\$83,442	\$0	\$190,020	\$250,000
	TOTAL APPLICATIONS	\$48,667	\$83,442	\$0	\$190,020	\$250,000
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$326,411	\$366,128	\$684,836	\$820,928	\$767,976
	Appropriation TO (FROM) Fund Balance	\$39,717	\$454,800	\$2,000	(\$52,952)	(\$247,400)
	FUND BALANCE - September 30	\$366,128	\$820,928	\$686,836	\$767,976	\$520,576
	Capital:					
	Pavilion - Trotwood	\$150,000				
	Pavilion - Torcaso	\$100,000				
		\$250,000				

CITY OF WINTER SPRINGS
Fiscal Year 2016-2017 Budget

Special Assessment - TLBD Maint 160

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

Account Number	Account Description	\$120 FY 13/14 Actual	\$120 FY 14/15 Actual	\$120 Original FY 15/16 Budget	Revised FY 15/16 Budget	\$120 FY 16/17 Budget
SOURCES						
325200	Charges for Services	\$509,755	\$509,091	\$507,663	\$507,663	\$507,549
361100/361300	Investment	\$1,090	\$3,294	\$875	\$875	\$600
	Total Revenues	\$510,845	\$512,385	\$508,538	\$510,576	\$508,149
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$510,845	\$512,385	\$508,538	\$510,576	\$508,149
APPLICATIONS						
530340	Other Svcs	\$2,526	\$2,525	\$2,700	\$2,700	\$2,700
530341	Other Svcs - Contract / Admin	\$9,094	\$9,095	\$9,971	\$9,971	\$9,895
540430	Utilities	\$43,334	\$55,646	\$54,462	\$54,462	\$50,100
540434	Streetlights	\$231,743	\$231,541	\$235,200	\$235,200	\$230,400
545210	R&M Infra - Stormwater	\$13,099	\$21,981	\$37,800	\$24,770	\$37,800
545270	R&M Infra - Grounds	\$136,969	\$113,467	\$172,400	\$187,468	\$229,300
555480	Promotional / Advertising	\$0	\$0	\$150	\$150	\$150
	Total Operating	\$436,765	\$434,255	\$512,683	\$514,721	\$560,345
591001	To General Fund	\$67,429	\$53,560	\$36,495	\$36,495	\$36,415
591410	To Water Sewer Utility	\$0	\$0	\$23,143	\$23,143	\$25,485
	Total Transfers	\$67,429	\$53,560	\$59,638	\$59,638	\$61,900
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$504,194	\$487,815	\$572,321	\$574,359	\$622,245
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$282,529	\$289,180	\$301,871	\$313,750	\$249,967
	Appropriation TO (FROM) Fund Balance	\$6,651	\$24,570	(\$63,783)	(\$63,783)	(\$114,096)
	FUND BALANCE - September 30	\$289,180	\$313,750	\$238,088	\$249,967	\$135,871

CITY OF WINTER SPRINGS
Fiscal Year 2016-2017 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	\$43 FY 13/14 Actual	\$36 FY 14/15 Actual	\$36 Original FY 15/16 Budget	Revised FY 15/16 Budget	\$36 FY 16/17 Budget
SOURCES						
325100	Capital Improvement	\$77,812	\$82,124	\$138,724	\$138,724	\$138,655
325300	Prepayments	\$0	\$0	\$0	\$0	\$0
369900	Misc Revenue	\$33,466	\$4,365	\$0	\$0	\$0
361100/361300	Investment	\$55,748	\$53,779	\$350	\$350	\$160
	Total Revenues	\$167,026	\$140,268	\$139,074	\$139,074	\$138,815
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$167,026	\$140,268	\$139,074	\$139,074	\$138,815
APPLICATIONS						
530314	Consulting	\$0	\$0	\$0	\$0	\$1,250
530340	Other Svcs	\$824	\$696	\$825	\$825	\$825
530341	Other Svcs - Contract / Admin	\$3,504	\$3,504	\$3,829	\$3,829	\$3,850
	Total Operating	\$4,328	\$4,200	\$4,654	\$4,654	\$5,925
591001	To General Fund	\$500	\$500	\$500	\$500	\$500
	Total Transfers	\$500	\$500	\$500	\$500	\$500
570710	Principal	\$77,812	\$82,124	\$81,328	\$81,328	\$85,506
570720	Interest	\$55,127	\$52,528	\$49,873	\$49,873	\$47,161
	Total Debt Service	\$132,939	\$134,652	\$131,201	\$131,201	\$132,667
560631	Improvements	\$0	\$0	\$0	\$30,457	\$0
560640	Machinery & Equipment	\$0	\$3,865	\$0	\$0	\$0
560650	Construction In Progress	\$67,214	\$33,528	\$159,435	\$78,978	\$70,000
	Total Capital	\$67,214	\$37,393	\$159,435	\$109,435	\$70,000
	TOTAL APPLICATIONS	\$204,981	\$176,745	\$295,790	\$245,790	\$209,092
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$264,389	\$226,434	\$186,434	\$189,957	\$83,241
	Appropriation TO (FROM) Fund Balance	(\$37,955)	(\$36,477)	(\$156,716)	(\$106,716)	(\$70,277)
	FUND BALANCE - September 30	\$226,434	\$189,957	\$29,718	\$83,241	\$12,964
	Capital:					
	Fountain Pump Station recoating	\$20,000				
	Landscape upgrades	\$50,000				
		\$70,000				

CITY OF WINTER SPRINGS
Fiscal Year 2016-2017 Budget

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

Assess Rate/Unit - \$11
Legal Maximum - \$17

Account Number	Account Description	\$17 FY 13/14 Actual	\$11 FY 14/15 Actual	\$11 Original FY 15/16 Budget	Revised FY 15/16 Budget	\$11 FY 16/17 Budget
SOURCES						
325100	Capital Improvement	\$27,625	\$22,882	\$26,263	\$26,263	\$26,242
325300	Prepayments	\$0	\$0	\$0	\$0	\$0
369900	Misc Revenue	\$8,673	\$0	\$0	\$0	\$0
361100/361300	Investment	\$4,604	\$3,655	\$60	\$60	\$25
	Total Revenues	\$40,902	\$26,537	\$26,323	\$26,323	\$26,267
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$40,902	\$26,537	\$26,323	\$26,323	\$26,267
APPLICATIONS						
530340	Other Svcs	\$202	\$134	\$260	\$252	\$225
530341	Other Svcs - Contract / Admin	\$795	\$779	\$803	\$811	\$845
	Total Operating	\$997	\$913	\$1,063	\$1,063	\$1,070
591001	To General Fund	\$500	\$500	\$500	\$500	\$500
	Total Transfers	\$500	\$500	\$500	\$500	\$500
570710	Principal	\$27,626	\$28,350	\$29,100	\$29,100	\$29,890
570720	Interest	\$4,508	\$3,374	\$2,245	\$2,245	\$1,025
	Total Debt Service	\$32,134	\$31,724	\$31,345	\$31,345	\$30,915
560650	Construction In Progress	\$0	\$0	\$0	\$0	\$10,000
	Total Capital	\$0	\$0	\$0	\$0	\$10,000
	TOTAL APPLICATIONS	\$33,631	\$33,137	\$32,908	\$32,908	\$42,485
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$22,161	\$29,432	\$22,544	\$22,832	\$16,247
	Appropriation TO (FROM) Fund Balance	\$7,271	(\$6,600)	(\$6,585)	(\$6,585)	(\$16,218)
	FUND BALANCE - September 30	\$29,432	\$22,832	\$15,959	\$16,247	\$29

Capital project to be determined in consensus with TLBD Board

CITY OF WINTER SPRINGS
Fiscal Year 2016-2017 Budget

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

	<u>Capital</u>	<u>Maint</u>
Assess Rate/Unit -	\$85	\$75
Legal Maximum -	\$88	\$87

Division Number	Account Description	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
SOURCES						
1521	Capital Division	\$6,661	\$5,723	\$5,696	\$5,696	\$5,696
1522	Maintenance Division	\$6,550	\$6,650	\$6,486	\$6,486	\$6,486
TOTAL SOURCES		\$13,211	\$12,373	\$12,182	\$12,182	\$12,182
APPLICATIONS						
1521	Capital Division	\$42,539	\$8,004	\$5,527	\$5,527	\$5,555
1522	Maintenance Division	\$3,810	\$4,959	\$6,478	\$6,478	\$8,314
TOTAL APPLICATIONS		\$46,349	\$12,963	\$12,005	\$12,005	\$13,869
CHANGE IN FUND BALANCE						
FUND BALANCE - October 1		\$40,785	\$7,647	\$5,188	\$7,057	\$7,234
Appropriation TO (FROM) Fund Balance		(\$33,138)	(\$590)	\$177	\$177	(\$1,687)
FUND BALANCE - September 30		\$7,647	\$7,057	\$5,365	\$7,234	\$5,547
Internal Loan to General Fund per 9/30 CAFR		(\$61,318)	(\$58,847)			
		(\$53,671)	(\$51,790)			

CITY OF WINTER SPRINGS
Fiscal Year 2016-2017 Budget

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

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

Div Account Nui Number	Account Description	\$85 FY 13/14 Actual	\$85 FY 14/15 Actual	\$85 Original FY 15/16 Budget	Revised FY 15/16 Budget	\$85 FY 16/17 Budget
SOURCES						
325100	Capital Improvement	\$5,795	\$5,723	\$5,696	\$5,696	\$5,696
325300	Prepayments	\$866	\$0	\$0	\$0	\$0
	Total Revenues	\$6,661	\$5,723	\$5,696	\$5,696	\$5,696
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$6,661	\$5,723	\$5,696	\$5,696	\$5,696
APPLICATIONS						
530340	Other Svcs	\$30	\$29	\$35	\$29	\$35
530341	Other Svcs - Contract / Admin	\$1,125	\$875	\$1,008	\$1,017	\$1,035
	Total Operating	\$1,155	\$904	\$1,043	\$1,046	\$1,070
570710	Principal	\$2,403	\$2,471	\$2,542	\$2,542	\$2,615
570720	Interest	\$1,832	\$1,763	\$1,692	\$1,692	\$1,620
	Total Debt Service	\$4,235	\$4,234	\$4,234	\$4,234	\$4,235
591001	To General Fund	\$250	\$250	\$250	\$247	\$250
	Total Transfers	\$250	\$250	\$250	\$247	\$250
560630	Infrastructure	\$0	\$2,616	\$0	\$0	\$0
560650	Construction In Progress	\$36,899	\$0	\$0	\$0	\$0
	Total Capital	\$36,899	\$2,616	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$42,539	\$8,004	\$5,527	\$5,527	\$5,555
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$40,785	\$4,907	\$2,014	\$2,626	\$2,795
	Appropriation TO (FROM) Fund Balance	(\$35,878)	(\$2,281)	\$169	\$169	\$141
	FUND BALANCE - September 30	\$4,907	\$2,626	\$2,183	\$2,795	\$2,936
	Internal Loan to General Fund	(\$61,318)	(\$58,847)			
	per 9/30 CAFR	(\$56,411)	(\$56,221)			

CITY OF WINTER SPRINGS
Fiscal Year 2016-2017 Budget

Special Assessment - Tuscawilla III 162
 Maintenance 1522

Assess Rate/Unit - \$75
 Legal Maximum - \$87

Account Number	Account Description	\$75 FY 13/14 Actual	\$75 FY 14/15 Actual	\$75 Original FY 15/16 Budget	Revised FY 15/16 Budget	\$75 FY 16/17 Budget
SOURCES						
325200	Charges for Services	\$6,485	\$6,495	\$6,466	\$6,466	\$6,466
361100/361300	Investment	\$65	\$155	\$20	\$20	\$20
	Total Revenues	\$6,550	\$6,650	\$6,486	\$6,486	\$6,486
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$6,550	\$6,650	\$6,486	\$6,486	\$6,486
APPLICATIONS						
530340	Other Svcs	\$30	\$32	\$35	\$35	\$35
530341	Other Svcs - Contract / Admin	\$1,125	\$875	\$1,088	\$1,088	\$1,115
540432	Water/Sewer	\$365	\$819	\$960	\$960	\$1,020
545270	R&M Infra - Grounds	\$0	\$1,768	\$2,825	\$2,825	\$4,550
	Total Operating	\$1,520	\$3,494	\$4,908	\$4,908	\$6,720
591001	To General Fund	\$2,290	\$1,465	\$1,570	\$1,570	\$1,594
	Total Transfers	\$2,290	\$1,465	\$1,570	\$1,570	\$1,594
	TOTAL APPLICATIONS	\$3,810	\$4,959	\$6,478	\$6,478	\$8,314
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$0	\$2,740	\$3,174	\$4,431	\$4,439
	Appropriation TO (FROM) Fund Balance	\$2,740	\$1,691	\$8	\$8	(\$1,828)
	FUND BALANCE - September 30	\$2,740	\$4,431	\$3,182	\$4,439	\$2,611

CITY OF WINTER SPRINGS
Fiscal Year 2016-2017 Budget

Special Assessment - Oak Forest Maintenance 161

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

Account Number	Account Description	\$57 FY 13/14 Actual	\$60 FY 14/15 Actual	\$60 Original FY 15/16 Budget	Revised FY 15/16 Budget	\$60 FY 16/17 Budget
SOURCES						
325200	Charges for Services	\$53,176	\$55,936	\$55,725	\$55,725	\$55,726
369301	Settlement Insurance Proceeds	\$0	\$3,500	\$0	\$0	\$0
361100/361300	Investment	\$168	\$355	\$175	\$175	\$200
	Total Revenues	\$53,344	\$59,791	\$55,900	\$55,900	\$55,926
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$53,344	\$59,791	\$55,900	\$55,900	\$55,926
APPLICATIONS						
530340	Other Svcs	\$265	\$275	\$300	\$300	\$300
530341	Other Svcs - Contract / Admin	\$7,565	\$7,566	\$8,055	\$8,055	\$8,200
540430	Utilities	\$7,680	\$5,438	\$9,000	\$9,000	\$7,200
545270	R&M Infra - Grounds	\$26,518	\$25,329	\$31,253	\$31,253	\$34,400
	Total Operating	\$42,028	\$38,608	\$48,608	\$48,608	\$50,100
591001	To General Fund	\$13,570	\$10,688	\$7,859	\$7,859	\$7,853
591410	To Water Sewer Utility	\$0	\$0	\$1,714	\$1,714	\$1,890
	Total Transfers	\$13,570	\$10,688	\$9,573	\$9,573	\$9,743
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$55,598	\$49,296	\$58,181	\$58,181	\$59,843
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$53,820	\$51,566	\$54,505	\$62,061	\$59,780
	Appropriation TO (FROM) Fund Balance	(\$2,254)	\$10,495	(\$2,281)	(\$2,281)	(\$3,917)
	FUND BALANCE - September 30	\$51,566	\$62,061	\$52,224	\$59,780	\$55,863

CITY OF WINTER SPRINGS
Fiscal Year 2016-2017 Budget

Special Assessment - Oak Forest Capital/DS 260

Internal Loan
Final Year FY 2017

Assess Rate/Unit - \$64
Legal Maximum - \$72

Account Number	Account Description	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
	SOURCES					
325100	Capital Improvement	\$18,276	\$19,047	\$52,132	\$52,132	\$52,132
369900	Misc Revenue	\$22,014	\$15,416	\$0	\$0	\$0
361100/361300	Investment	\$18,756	\$18,073	\$20	\$20	\$0
	Total Revenues	\$59,046	\$52,536	\$52,152	\$52,152	\$52,132
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$59,046	\$52,536	\$52,152	\$52,152	\$52,132
	APPLICATIONS					
530340	Other Svcs	\$293	\$260	\$350	\$350	\$350
530341	Other Svcs - Contract / Admin	\$3,726	\$3,730	\$3,827	\$3,827	\$3,925
	Total Operating	\$4,019	\$3,990	\$4,177	\$4,177	\$4,275
591001	To General Fund	\$500	\$500	\$500	\$500	\$500
	Total Transfers	\$500	\$500	\$500	\$500	\$500
570710	Principal	\$47,434	\$48,752	\$50,109	\$50,109	\$37,427
570720	Interest	\$4,566	\$3,248	\$1,894	\$1,894	\$510
	Total Debt Service	\$52,000	\$52,000	\$52,003	\$52,003	\$37,937
560631	Improvements	\$0	\$0	\$0	\$4,000	\$0
560650	Construction In Progress	\$0	\$4,000	\$4,000	\$0	\$10,500
	Total Capital	\$0	\$4,000	\$4,000	\$4,000	\$10,500
	TOTAL APPLICATIONS	\$56,519	\$60,490	\$60,680	\$60,680	\$53,212
	CHANGE IN FUND BALANCE					
	FUND BALANCE - October 1	\$15,508	\$18,035	\$9,582	\$10,081	\$1,553
	Appropriation TO (FROM) Fund Balance	\$2,527	(\$7,954)	(\$8,528)	(\$8,528)	(\$1,080)
	FUND BALANCE - September 30	\$18,035	\$10,081	\$1,054	\$1,553	\$473
	Internal Loan to General Fund per 9/30 CAFR	<u>(\$136,284)</u>	<u>(\$87,532)</u>			
		<u>(\$118,249)</u>	<u>(\$77,451)</u>			
	Capital: Wall amenities	\$10,500				

Account Number	Account Description	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
SOURCES						
384000	Debt Proceeds	\$3,494,000	\$0	\$0	\$0	\$0
361100/361300	Investment	\$885	\$2,825	\$2,000	\$2,000	\$2,000
	Total Revenues	\$3,494,885	\$2,825	\$2,000	\$2,000	\$2,000
381001	From General Fund	\$934,000	\$825,400	\$800,000	\$800,000	\$834,000
	Total Transfers	\$934,000	\$825,400	\$800,000	\$800,000	\$834,000
	TOTAL SOURCES	\$4,428,885	\$828,225	\$802,000	\$802,000	\$836,000
APPLICATIONS						
530314	Consulting	\$0	\$0	\$2,500	\$2,500	\$2,500
	Total Operating	\$0	\$0	\$2,500	\$2,500	\$2,500
	Total Transfers	\$0	\$0	\$0	\$0	\$0
570710	Principal	\$4,730,000	\$209,000	\$812,000	\$812,000	\$819,000
570720	Interest	\$206,994	\$19,664	\$25,336	\$25,336	\$18,161
570730	Other Debt Service Costs	\$28,471	\$0	\$0	\$0	\$0
	Total Debt Service	\$4,965,465	\$228,664	\$837,336	\$837,336	\$837,161
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$4,965,465	\$228,664	\$839,836	\$839,836	\$839,661
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$812,695	\$276,115	\$932,515	\$875,676	\$837,840
	Appropriation TO (FROM) Fund Balance	(\$536,580)	\$599,561	(\$37,836)	(\$37,836)	(\$3,661)
	FUND BALANCE - September 30	\$276,115	\$875,676	\$894,679	\$837,840	\$834,179

CITY OF WINTER SPRINGS
Fiscal Year 2016-2017 Budget

1999/2011 Debt Service 202
 2011 Improvement Refunding Revenue Note - BB&T
 1999 Series Improvement Refunding Revenue Bonds

Account Number	Account Description	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
SOURCES						
361100/361300	Investment	\$183	\$624	\$500	\$500	\$500
	Total Revenues	<u>\$183</u>	<u>\$624</u>	<u>\$500</u>	<u>\$500</u>	<u>\$500</u>
381001	From General Fund	\$207,500	\$217,000	\$225,000	\$225,000	\$236,000
	Total Transfers	<u>\$207,500</u>	<u>\$217,000</u>	<u>\$225,000</u>	<u>\$225,000</u>	<u>\$236,000</u>
	TOTAL SOURCES	<u>\$207,683</u>	<u>\$217,624</u>	<u>\$225,500</u>	<u>\$225,500</u>	<u>\$236,500</u>
APPLICATIONS						
530314	Consulting	\$0	\$0	\$2,500	\$3,500	\$3,500
	Total Operating	<u>\$0</u>	<u>\$0</u>	<u>\$2,500</u>	<u>\$3,500</u>	<u>\$3,500</u>
	Total Transfers	\$0	\$0	\$0	\$0	\$0
570710	Principal	\$160,875	\$181,796	\$196,899	\$196,899	\$206,309
570720	Interest	\$26,520	\$22,476	\$18,009	\$18,009	\$13,250
	Total Debt Service	<u>\$187,395</u>	<u>\$204,272</u>	<u>\$214,908</u>	<u>\$214,908</u>	<u>\$219,559</u>
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	<u>\$187,395</u>	<u>\$204,272</u>	<u>\$217,408</u>	<u>\$218,408</u>	<u>\$223,059</u>
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$176,755	\$197,043	\$207,768	\$210,395	\$217,487
	Appropriation TO (FROM) Fund Balance	<u>\$20,288</u>	<u>\$13,352</u>	<u>\$8,092</u>	<u>\$7,092</u>	<u>\$13,441</u>
	FUND BALANCE - September 30	<u>\$197,043</u>	<u>\$210,395</u>	<u>\$215,860</u>	<u>\$217,487</u>	<u>\$230,928</u>

CITY OF WINTER SPRINGS
Fiscal Year 2016-2017 Budget

Central Winds Debt Service 240
2012 Limited General Obligation Note - BB&T

Account Number	Account Description	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	Tentative FY 16/17 Budget 0.0700
	Millage Rate	0.1100	0.1100	0.1100		
SOURCES						
384000	Debt Proceeds	\$0	\$0	\$0	\$0	\$1,458,000
361100/361300	Investment	\$353	\$839	\$75	\$75	\$1,000
311000	Ad Valorem	\$173,876	\$185,527	\$195,208	\$195,208	\$132,138
	Total Revenues	\$174,229	\$186,366	\$195,283	\$195,283	\$1,591,138
381001	From General Fund	\$10,000	\$1,153,000	\$6,500	\$6,500	\$0
	Total Transfers	\$10,000	\$1,153,000	\$6,500	\$6,500	\$0
	TOTAL SOURCES	\$184,229	\$1,339,366	\$201,783	\$201,783	\$1,591,138
APPLICATIONS						
530314	Consulting	\$0	\$0	\$0	\$0	\$1,250
	Total Operating	\$0	\$0	\$0	\$0	\$1,250
	Total Transfers	\$0	\$0	\$0	\$0	\$0
570710	Principal	\$104,688	\$108,672	\$112,532	\$112,532	\$2,437,629
570720	Interest	\$96,306	\$92,485	\$88,520	\$88,520	\$52,631
570730	Other Debt Service Costs	\$0	(\$3,501)	\$0	\$0	\$38,000
	Total Debt Service	\$200,994	\$197,656	\$201,052	\$201,052	\$2,528,260
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$200,994	\$197,656	\$201,052	\$201,052	\$2,529,510
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$42,070	\$25,305	\$322,233	\$1,167,015	\$1,167,746
	Appropriation TO (FROM) Fund Balance	(\$16,765)	\$1,141,710	\$731	\$731	(\$938,372)
	FUND BALANCE - September 30	\$25,305	\$1,167,015	\$322,964	\$1,167,746	\$229,374

Account Number	Account Description	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
SOURCES						
361100/361300	Investment	\$2,131	\$6,470	\$1,200	\$1,200	\$1,300
	Total Revenues	\$2,131	\$6,470	\$1,200	\$1,200	\$1,300
381121	From Road Improvements	\$0	\$0	\$300,000	\$0	\$212,000
	Total Transfers	\$0	\$0	\$300,000	\$0	\$212,000
	TOTAL SOURCES	\$2,131	\$6,470	\$301,200	\$1,200	\$213,300
APPLICATIONS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$2,700	\$5,290	\$1,069,000	\$96,100	\$1,035,000
	Total Capital	\$2,700	\$5,290	\$1,069,000	\$96,100	\$1,035,000
	TOTAL APPLICATIONS	\$2,700	\$5,290	\$1,069,000	\$96,100	\$1,035,000
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$919,863	\$919,294	\$771,594	\$920,474	\$825,574
	Appropriation TO (FROM) Fund Balance	(\$569)	\$1,180	(\$767,800)	(\$94,900)	(\$821,700)
	FUND BALANCE - September 30	\$919,294	\$920,474	\$3,794	\$825,574	\$3,874
	Capital:					
	State Land Exchange closing Costs	\$20,000				
	Magnolia Park Amphitheater CEI	\$75,000				
	Magnolia Park Amphitheater	\$940,000				
		<u>\$1,035,000</u>				

Account Number	Account Description	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
	SOURCES					
361100/361300	Investment	\$2,682	\$6,663	\$3,500	\$3,500	\$3,500
	Total Revenues	\$2,682	\$6,663	\$3,500	\$3,500	\$3,500
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$2,682	\$6,663	\$3,500	\$3,500	\$3,500
	APPLICATIONS					
540430	Utilities	\$40	\$0	\$0	\$0	\$0
	Total Operating	\$40	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$40	\$0	\$0	\$0	\$0
	CHANGE IN FUND BALANCE					
	FUND BALANCE - October 1	\$1,076,386	\$1,079,028	\$1,084,428	\$1,085,691	\$1,089,191
	Appropriation TO (FROM) Fund Balance	\$2,642	\$6,663	\$3,500	\$3,500	\$3,500
	FUND BALANCE - September 30	\$1,079,028	\$1,085,691	\$1,087,928	\$1,089,191	\$1,092,691

Account Number	Account Description	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
SOURCES						
361100/361300	Investment	\$2,273	\$7,245	\$1,600	\$1,600	\$600
	Total Revenues	<u>\$2,273</u>	<u>\$7,245</u>	<u>\$1,600</u>	<u>\$1,600</u>	<u>\$600</u>
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	<u>\$2,273</u>	<u>\$7,245</u>	<u>\$1,600</u>	<u>\$1,600</u>	<u>\$600</u>
APPLICATIONS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560643	Mach & Equip - Furn/Office	\$0	\$0	\$0	\$0	\$50,000
560650	Construction In Progress	\$0	\$40,500	\$831,960	\$731,960	\$25,000
	Total Capital	<u>\$0</u>	<u>\$40,500</u>	<u>\$831,960</u>	<u>\$731,960</u>	<u>\$75,000</u>
	TOTAL APPLICATIONS	<u>\$0</u>	<u>\$40,500</u>	<u>\$831,960</u>	<u>\$731,960</u>	<u>\$75,000</u>
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$970,458	\$972,731	\$930,831	\$939,476	\$209,116
	Appropriation TO (FROM) Fund Balance	<u>\$2,273</u>	<u>(\$33,255)</u>	<u>(\$830,360)</u>	<u>(\$730,360)</u>	<u>(\$74,400)</u>
	FUND BALANCE - September 30	<u><u>\$972,731</u></u>	<u><u>\$939,476</u></u>	<u><u>\$100,471</u></u>	<u><u>\$209,116</u></u>	<u><u>\$134,716</u></u>

Capital:
Interior Furnishings \$50,000
ATM Addition \$25,000
\$75,000

CITY OF WINTER SPRINGS
Fiscal Year 2016-2017 Budget

Excellence in Customer Service Initiative Capital Project 305

Account Number	Account Description	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
SOURCES						
361100/361300	Investment	\$253	\$1,535	\$450	\$450	\$150
	Total Revenues	\$253	\$1,535	\$450	\$450	\$150
381001	From General Fund	\$0	\$287,309	\$0	\$0	\$0
	Total Transfers	\$0	\$287,309	\$0	\$0	\$0
	TOTAL SOURCES	\$253	\$288,844	\$450	\$450	\$150
APPLICATIONS						
550525	Operating - Small Tools	\$0	\$5,518	\$0	\$0	\$0
	Total Operating	\$0	\$5,518	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560620	Buildings	\$0	\$15,938	\$0	\$0	\$0
560642	Mach & Equip - Data Proc	\$0	\$7,777	\$0	\$0	\$0
560650	Construction In Progress	\$88,772	\$89,047	\$45,000	\$126,054	\$99,000
560680	Intangibles	\$0	\$0	\$7,500	\$7,500	\$0
	Total Capital	\$88,772	\$112,762	\$52,500	\$133,554	\$99,000
	TOTAL APPLICATIONS	\$88,772	\$118,280	\$52,500	\$133,554	\$99,000
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$150,194	\$61,675	\$157,487	\$232,239	\$99,135
	Appropriation TO (FROM) Fund Balance	(\$88,519)	\$170,564	(\$52,050)	(\$133,104)	(\$98,850)
	FUND BALANCE - September 30	\$61,675	\$232,239	\$105,437	\$99,135	\$285

Capital:	
New World initiatives - FM/HR	\$11,200
Document management	\$12,800
Commission Chambers renovation	<u>\$75,000</u>
	\$99,000

This page intentionally left blank.



ENTERPRISE FUNDS

Budget Data

This page intentionally left blank.



FUND	FUND NAME	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
SOURCES						
401	Water & Sewer Utility	\$9,287,747	\$9,780,876	\$9,303,329	\$9,303,329	\$15,704,913
402	W&S - Service Availability	\$269,290	\$1,431,133	\$132,640	\$132,640	\$9,700
420	Development Services	\$821,443	\$2,079,698	\$1,305,829	\$1,365,829	\$1,132,362
430	Stormwater	\$1,099,506	\$1,134,979	\$1,091,630	\$1,091,630	\$1,112,100
TOTAL SOURCES		\$11,477,986	\$14,426,686	\$11,833,428	\$11,893,428	\$17,959,075
APPLICATIONS						
410	Water & Sewer Utility	\$6,027,043	\$5,940,738	\$11,888,540	\$11,878,231	\$12,566,319
412	W&S - Service Availability	\$0	\$0	\$0	\$0	\$0
420	Development Services	\$733,245	\$842,164	\$951,599	\$1,007,799	\$995,863
430	Stormwater	\$974,409	\$966,759	\$1,355,327	\$1,181,827	\$1,354,330
TOTAL APPLICATIONS		\$7,734,697	\$7,749,661	\$14,195,466	\$14,067,857	\$14,916,512

CHANGE IN FUND EQUITY

	Net Assets		Net Assets less Net Capital (for Budgeting Purposes exclude Net Pension Liability)		
FUND EQUITY - October 1	\$27,668,912	\$29,896,100	\$9,601,514	\$12,061,265	\$9,886,836
Appropriation TO (FROM) Fund Equity	\$3,743,289	\$6,677,025	(\$2,362,038)	(\$2,174,429)	\$3,042,563
FUND EQUITY - September 30	\$31,412,201	\$36,573,125	\$7,239,476	\$9,886,836	\$12,929,399
Prior Period Adjustment	\$0	(\$2,318,939)			
Non-Cash Adjustments	(\$1,516,101)	(\$3,149,527)			
Total Net Assets per CAFR	29,896,100	31,104,659			

	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
Sources					
Revenues	\$11,456,290	\$14,402,853	\$11,793,999	\$11,853,999	\$17,916,262
Transfers In	\$21,696	\$23,833	\$39,429	\$39,429	\$42,813
Total Sources	\$11,477,986	\$14,426,686	\$11,833,428	\$11,893,428	\$17,959,075
Applications					
Personal Services	\$2,902,384	\$2,612,880	\$3,104,374	\$3,104,374	\$3,389,935
Operating	\$2,246,433	\$2,546,288	\$2,852,174	\$2,966,340	\$3,043,798
Debt	\$1,509,375	\$1,902,697	\$1,815,532	\$1,815,532	\$1,821,054
Transfers	\$2,010,255	\$2,098,895	\$2,150,786	\$2,150,786	\$2,120,725
Capital	\$1,814,028	\$955,343	\$4,272,600	\$4,030,825	\$4,541,000
Total Applications	\$10,482,475	\$10,116,103	\$14,195,466	\$14,067,857	\$14,916,512
Less Capitalized Applications	(\$2,747,778)	(\$2,360,078)			
Total Non-Capital Applications	\$7,734,697	\$7,756,025			

	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
Sources					
Revenues	\$9,535,341	\$11,188,176	\$9,396,540	\$9,396,540	\$15,671,800
Transfers In	\$21,696	\$23,833	\$39,429	\$39,429	\$42,813
Total Sources	\$9,557,037	\$11,212,009	\$9,435,969	\$9,435,969	\$15,714,613
Applications					
Personal Services	\$2,070,007	\$1,806,739	\$2,204,132	\$2,204,132	\$2,365,454
Operating Expenses	\$1,891,856	\$2,074,706	\$2,344,590	\$2,359,281	\$2,453,286
Debt	\$1,509,375	\$1,902,697	\$1,815,532	\$1,815,532	\$1,821,054
Transfers	\$1,489,555	\$1,564,746	\$1,594,586	\$1,594,586	\$1,589,525
Capital Outlay	\$1,160,493	\$701,897	\$3,929,700	\$3,904,700	\$4,337,000
Total Applications	\$8,121,286	\$8,050,785	\$11,888,540	\$11,878,231	\$12,566,319
Less Capitalized Applications	(\$2,094,243)	(\$2,106,632)			
Total Non-Capital Applications	\$6,027,043	\$5,944,153			

Water & Sewer Operations - 3600

Utility/Public Works Director	1	1	1		1
Utility Superintendent	1	1	1		1
Office Supervisor	1	1	1		1
Water Conservation Coord/Arborist	1	1	1		1
Maintenance Worker	6	5	9		12
Maintenance Mechanic	9	9	6		4
Utility Coordinator	1	1	1		1
Team Leader	3	3	3		3
Lead Waste Water Treatment Oper	1	1	1		1
Lead Water Plant Operator	1	1	1		1
Wastewater Treatment Operator	5	6	5		5
Wastewater Treatment Oper Trainee		1	1		
Wastewater Operator/Lab Coord	1				
Water Plant Operator	1	1	1		3
Service Technician	2	2	2		2
Electronics / Instr Technician	1	1	1		1
Total	35	35	35		37
TOTAL FULL-TIME PERSONNEL	35	35	35		37

Water & Sewer Operations - Part Time - 3600

Maintenance Worker	0.73	1.17	1.45		1.45
Total	0.73	1.17	1.45		1.45
TOTAL PART-TIME PERSONNEL	0.73	1.17	1.45		1.45

	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
SOURCES					
Operating Revenues	\$9,242,750	\$9,691,389	\$9,241,600	\$9,241,600	\$9,632,100
Non-Operating Revenues and Transfers	\$44,997	\$89,487	\$61,729	\$61,729	\$6,072,813
Service Availability Fund	\$269,290	\$1,431,133	\$132,640	\$132,640	\$9,700
TOTAL SOURCES	\$9,557,037	\$11,212,009	\$9,435,969	\$9,435,969	\$15,714,613
APPLICATIONS					
Operations	\$6,027,043	\$5,940,738	\$11,888,540	\$11,878,231	\$12,566,319
Service Availability Fund	\$0	\$0	\$0	\$0	\$0
TOTAL APPLICATIONS	\$6,027,043	\$5,940,738	\$11,888,540	\$11,878,231	\$12,566,319

CHANGE IN FUND EQUITY	Net Assets		Net Assets less Net Capital (for Budgeting Purposes exclude Net Pension Liability)		
	FUND EQUITY - October 1	\$19,265,388	\$21,016,975	\$7,670,339	\$10,024,014
Appropriation TO (FROM) Fund Equity	\$3,529,994	\$5,271,271	(\$2,452,571)	(\$2,442,262)	\$3,148,294
FUND EQUITY - September 30	\$22,795,382	\$26,288,246	\$5,217,768	\$7,581,752	\$10,730,046
Prior Period Adjustment		(\$1,730,285)			
Non-cash Adjustments	(\$1,778,407)	(\$2,527,297)			
Total Net Assets per CAFR	\$21,016,975	\$22,030,664			

Total Net Assets Consist of:
 Cash and Investments - \$14,029,153
 Other Current Assets - \$532,214
 Restricted for R&R - \$560,379
 Restricted Investments - \$1,172,739
 Net Deferred Flow (pension) - \$158,660
 Current Liabilities - (\$1,156,209)
 Noncurrent Liabilities - (\$7,050,785)
 Capital Assets (net of related debt) - \$13,784,513

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
	SOURCES					
<i>Operating:</i>						
343300	Water Supply	\$3,083,705	\$3,251,375	\$3,100,000	\$3,100,000	\$3,250,000
343500	Sewer / Waste Water	\$5,400,055	\$5,601,121	\$5,400,000	\$5,400,000	\$5,600,000
343700	Reclaimed Water	\$409,944	\$423,919	\$400,000	\$400,000	\$425,000
343900	Other Physical Environment	\$25	\$0	\$0	\$0	\$0
343910	Meter	\$38,472	\$94,416	\$40,000	\$40,000	\$60,000
343915	Reservation	\$315	\$5,670	\$5,000	\$5,000	\$5,000
343920	Penalties (Late)	\$155,833	\$149,106	\$160,000	\$160,000	\$150,000
343925	Application	\$42,343	\$44,437	\$40,000	\$40,000	\$40,000
343930	Turn Off / On	\$79,285	\$74,915	\$70,000	\$70,000	\$75,000
343935	Tampering	\$95	\$0	\$100	\$100	\$100
343940	Inspection	\$3,040	\$9,360	\$3,000	\$3,000	\$3,000
343945	NSF	\$5,187	\$4,058	\$4,500	\$4,500	\$4,000
369300/369301	Settlements & Collections	\$20,519	\$19,409	\$15,000	\$15,000	\$15,000
369900	Misc Revenue	\$3,932	\$13,603	\$4,000	\$4,000	\$5,000
	Operating Revenues	\$9,242,750	\$9,691,389	\$9,241,600	\$9,241,600	\$9,632,100
<i>Non-Operating:</i>						
361100/361300	Investment	\$19,929	\$61,236	\$22,300	\$22,300	\$30,000
364100	Auction Proceeds	\$3,372	\$4,418	\$0	\$0	\$0
384000	Debt Proceeds	\$0	\$0	\$0	\$0	\$6,000,000
	Non-Operating Revenues	\$23,301	\$65,654	\$22,300	\$22,300	\$6,030,000
	Total Revenues	\$9,266,051	\$9,757,043	\$9,263,900	\$9,263,900	\$15,662,100
381140	From Arbor	\$15,696	\$17,833	\$8,572	\$8,572	\$9,438
381160	From TLDB Maint	\$0	\$0	\$23,143	\$23,143	\$25,485
381161	From Oak Forest Maint	\$0	\$0	\$1,714	\$1,714	\$1,890
381411	From Stormwater Utility	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
	Total Transfers	\$21,696	\$23,833	\$39,429	\$39,429	\$42,813
	TOTAL SOURCES	\$9,287,747	\$9,780,876	\$9,303,329	\$9,303,329	\$15,704,913

Account Number	Description of Expenditure	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
510100	Base Wages/Salaries	\$1,287,830	\$1,193,585	\$1,350,951	\$1,350,951	\$1,419,091
510140	Overtime	\$39,044	\$37,092	\$40,001	\$40,001	\$40,001
510900	Reimbursements	(\$587)	(\$1)	\$0	\$0	\$0
520200	FICA	\$97,538	\$91,196	\$106,936	\$106,936	\$112,300
520220	Pension DB	\$366,859	\$181,670	\$298,086	\$298,086	\$285,545
520225	Pension DC	\$7,729	\$5,545	\$32,518	\$32,518	\$36,073
520230	Health Insurance	\$245,443	\$265,549	\$333,535	\$333,535	\$441,997
520240	Workers' Comp	\$23,272	\$27,014	\$29,205	\$29,205	\$30,447
520250	Unemployment	\$2,879	\$5,089	\$12,900	\$12,900	\$0
	Total Payroll	\$2,070,007	\$1,806,739	\$2,204,132	\$2,204,132	\$2,365,454
530311	Legal	\$14,093	\$14,058	\$15,000	\$15,000	\$15,000
530314	Consulting	\$34,809	\$60,105	\$53,250	\$39,250	\$63,250
530315	Pre/Post Employment	\$2,110	\$3,571	\$1,750	\$3,300	\$1,750
530340	Other Svcs	\$52,957	\$45,095	\$54,200	\$54,200	\$50,600
530342	Other Svcs - Maint / Licenses	\$12,751	\$13,777	\$17,000	\$24,091	\$17,056
530343	Other Svcs - Banking	\$22,632	\$20,002	\$15,000	\$15,000	\$20,000
530411	Communication - Phone	\$8,481	\$8,957	\$11,440	\$11,440	\$12,160
530413	Communication - R&M	\$1,716	\$876	\$3,700	\$3,700	\$2,000
540430	Utilities	\$630,608	\$631,106	\$680,400	\$680,400	\$681,000
540435	Disposal	\$241,268	\$336,842	\$468,000	\$468,000	\$468,000
545100	R&M Buildings	\$16,305	\$15,047	\$18,000	\$18,000	\$18,000
545130	R&M Bldgs - Water Plant	\$83,881	\$108,484	\$107,000	\$107,000	\$125,000
545140	R&M Bldgs - Sewer Plant	\$137,733	\$182,222	\$175,000	\$175,000	\$205,000
545150	R&M Bldgs - Reclaimed Plant	\$37,098	\$22,692	\$45,000	\$45,000	\$46,680
545230	R&M Infra - Lift Stations	\$72,349	\$104,195	\$110,000	\$110,000	\$118,225
545240	R&M Infra - Water System	\$73,398	\$82,605	\$92,000	\$85,000	\$103,600
545250	R&M Infra - Sewer System	\$25,502	\$7,165	\$35,000	\$28,000	\$35,000
545270	R&M Infra - Grounds	\$2,325	\$3,000	\$4,800	\$4,800	\$6,800
545300	R&M Mach & Equip	\$38,516	\$32,581	\$35,000	\$45,000	\$54,200
545310	R&M M&E - Vehicles	\$17,819	\$15,330	\$16,000	\$31,000	\$17,300
545320	R&M M&E - Meters	\$14,573	\$14,671	\$15,000	\$15,000	\$15,000
550510	Office	\$3,131	\$3,566	\$4,300	\$4,300	\$4,300
550520	Operating	\$23,922	\$23,585	\$24,000	\$24,000	\$24,000
550522	Operating - Tires / Filters	\$5,813	\$5,543	\$6,000	\$6,000	\$6,000
550523	Operating - Janitorial	\$1,470	\$1,771	\$1,800	\$1,800	\$1,800
550524	Operating - Chemicals	\$175,982	\$189,695	\$191,560	\$219,560	\$214,360
550525	Operating - Small Tools	\$8,560	\$15,659	\$10,000	\$10,000	\$10,000
550526	Operating - Software	\$4,286	\$2,372	\$3,000	\$3,000	\$6,500
550527	Operating - Apparel	\$9,930	\$9,175	\$13,535	\$13,535	\$13,550
552000	Fuel	\$84,955	\$58,394	\$64,435	\$43,535	\$48,805
555400	Travel & Per Diem	\$303	\$536	\$1,800	\$1,800	\$1,800
555420	Postage / Freight	\$76	\$55	\$100	\$100	\$100
555441	Rent / Lease - Copy Machine	\$0	\$0	\$1,500	\$1,500	\$2,000
555442	Rent / Lease - Equipment	\$884	\$979	\$2,000	\$2,000	\$2,000
555450	Insurance	\$0	\$15,000	\$15,000	\$15,000	\$15,000
555470	Printing / Binding	\$1,289	\$3,614	\$2,500	\$2,500	\$800
555480	Promotional / Advertising	\$2,890	\$1,454	\$4,000	\$4,000	\$6,550
555490	Not Otherwise Classified	\$1,170	\$1,808	\$2,200	\$2,200	\$2,200
555540	Dues/Reg/Pub	\$16,868	\$15,418	\$22,000	\$18,450	\$11,500
555550	Training	\$9,403	\$3,701	\$2,320	\$7,820	\$6,400
	Total Operating	\$1,891,856	\$2,074,706	\$2,344,590	\$2,359,281	\$2,453,286
570710	Principal	\$933,750	\$1,401,786	\$1,446,700	\$1,446,700	\$1,497,514
570720	Interest	\$538,890	\$498,643	\$368,832	\$368,832	\$323,540
570730	Other Debt Service Costs	\$36,735	\$2,268	\$0	\$0	\$0
	Total Debt Service	\$1,509,375	\$1,902,697	\$1,815,532	\$1,815,532	\$1,821,054
591001	To General Fund	\$1,489,555	\$1,558,382	\$1,594,586	\$1,594,586	\$1,589,525
	Total Transfers	\$1,489,555	\$1,558,382	\$1,594,586	\$1,594,586	\$1,589,525

Account Number	Description of Expenditure	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
560621	Buildings - Plants and Main	\$855,863	\$62,245	\$3,578,000	\$3,353,000	\$85,600
560640	Machinery & Equipment	\$64,059	\$143,525	\$48,700	\$48,700	\$181,700
560641	Mach & Equip - Vehicles	\$48,838	\$60,625	\$47,500	\$47,500	\$47,500
560642	Mach & Equip - Data Proc	\$5,928	\$19,651	\$5,500	\$5,500	\$12,200
560643	Mach & Equip - Furn/Office	\$0	\$3,603	\$0	\$0	\$6,000
560650	Construction In Progress	\$180,845	\$412,248	\$250,000	\$450,000	\$4,004,000
560680	Intangibles	\$4,960	\$0	\$0	\$0	\$0
	Total Capital	\$1,160,493	\$701,897	\$3,929,700	\$3,904,700	\$4,337,000
	Transfer to Balance Sheet	(\$2,094,243)	(\$2,103,683)			
	Transfer to Balance Sheet	(\$2,094,243)	(\$2,103,683)	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$6,027,043	\$5,940,738	\$11,888,540	\$11,878,231	\$12,566,319

CHANGE IN FUND EQUITY

FUND EQUITY - October 1

Appropriation TO (FROM) Fund Equity

FUND EQUITY - September 30

Prior Period Adjustment

Non-cash Adjustments

Total Net Assets per CAFR

Net Assets		Net Assets <u>less</u> Net Capital (for Budgeting Purposes exclude Net Pension Liability)		
\$18,149,658	\$19,631,955	\$6,153,979	\$7,207,861	\$4,632,959
\$3,260,704	\$3,840,138	(\$2,585,211)	(\$2,574,902)	\$3,138,594
\$21,410,362	\$23,472,093	\$3,568,768	\$4,632,959	\$7,771,553
(\$1,778,407)	(\$1,730,285)			
(\$1,778,407)	(\$2,527,297)			
\$19,631,955	\$19,214,511			

Plants & Main:

Plants and Main - HSP#1 @ WTP#1	\$25,600
Plants and Main - Dunmar Water Line Interconnect	<u>\$60,000</u>
	\$85,600

Machinery & Equip:

Benchtop pH Meter (Water)	\$1,200
Handheld UVT (new IEX Equip)	\$2,500
Trailer - By pass Pumping Hoses	\$6,000
Chlorine Analyzers East/West/ WTP #3	\$12,000
Security Cameras - Lake Jesup	\$18,000
Composite Samplers	\$20,000
Sewer Line Acoustic Tester	\$27,000
Sewer TV Camera	\$95,000
Copier	<u>\$6,000</u>
	\$187,700

Data Processing:

WTP#1 Lead Oper Desktop	\$1,000
Utility Super Desktop	\$1,000
SCADA Desktop (08/2011)	\$2,200
Plotter	<u>\$8,000</u>
	\$12,200

Vehicles:

Ford F-150 - Replace 10	\$21,500
Ford F-250 - Replace 32	<u>\$26,000</u>
	\$47,500

CIP:

LS#7 Dry Pit Conversion - Design	\$44,000
Lift Station Refurb - 10W & 1E	\$75,000
Electrical Panel Replacement	\$90,000
Generator Emission Upgrades	\$80,000
West WRF Control Upgrades	\$150,000
West WRF Plant #1 Refurb	\$280,000
Water Quality Imp - WTP #1	\$3,000,000
Integra Project Force Main Upsizing	\$35,000
Sewer pipe relining	<u>\$250,000</u>
	\$4,004,000

Total Net Assets consist of:
Cash and Investments - \$11,213,000
Other Current Assets - \$532,214
Restricted for R&R - \$560,379
Restricted Investments - \$1,172,739
Net Deferred Flow (pension) - \$158,660
Current Liabilities - (\$1,156,209)
Noncurrent Liabilities - (\$7,050,785)
Capital Assets (net of related debt) - \$13,784,513

Account Number	Account Description	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
SOURCES						
<i>Operating:</i>						
324210	Svc Avail - Water / Residential	\$44,352	\$146,790	\$102,240	\$102,240	\$0
324215	Svc Avail - Sewer / Residential	\$175,350	\$587,880	\$25,200	\$25,200	\$0
324220	Svc Avail - Water / Commercial	\$7,954	\$137,741	\$0	\$0	\$0
324225	Svc Avail - Sewer / Commercial	\$38,997	\$548,032	\$0	\$0	\$0
	Operating Revenues	\$266,653	\$1,420,443	\$127,440	\$127,440	\$0
<i>Non-Operating:</i>						
361100/361300	Investment	\$2,637	\$10,690	\$5,200	\$5,200	\$9,700
	Non-Operating Revenues	\$2,637	\$10,690	\$5,200	\$5,200	\$9,700
	Total Revenues	\$269,290	\$1,431,133	\$132,640	\$132,640	\$9,700
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL SOURCES	\$269,290	\$1,431,133	\$132,640	\$132,640	\$9,700
APPLICATIONS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$0	\$0	\$0	\$0	\$0
CHANGE IN FUND EQUITY						
	FUND EQUITY - October 1	\$1,115,730	\$1,385,020	\$1,516,360	\$2,816,153	\$2,948,793
	Appropriation TO (FROM) Fund Equity	\$269,290	\$1,431,133	\$132,640	\$132,640	\$9,700
	FUND EQUITY - September 30	\$1,385,020	\$2,816,153	\$1,649,000	\$2,948,793	\$2,958,493

	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
Sources					
Revenues	\$1,099,506	\$1,134,979	\$1,091,630	\$1,091,630	\$1,112,100
Transfers In	\$0	\$0	\$0	\$0	\$0
Total Sources	\$1,099,506	\$1,134,979	\$1,091,630	\$1,091,630	\$1,112,100
Applications					
Personal Services	\$560,189	\$517,516	\$605,276	\$605,276	\$674,027
Operating Expenses	\$240,420	\$277,943	\$299,751	\$343,026	\$305,003
Transfers	\$173,800	\$171,300	\$171,300	\$171,300	\$171,300
Capital Outlay	\$648,651	\$253,446	\$279,000	\$62,225	\$204,000
Total Applications	\$1,623,060	\$1,220,205	\$1,355,327	\$1,181,827	\$1,354,330
Less Capitalized Applications	(\$648,651)	(\$253,446)			
Total Non-Capital Applications	\$974,409	\$966,759			

Operations - 3800

Team Leader	1	1	1	1
Maintanance Mechanic	2	2	2	2
Maintenance Worker	3	3	3	3
Stormwater Utility Manager	1	1	1	1
Total	7	7	7	7

Engineering - 3810

City Engineer	1	1	1	1
Engineering Inspector				1
Civil Engineer/Technician	1	1	1	1
Total	2	2	2	3

TOTAL FULL-TIME PERSONNEL	9	9	9	10
----------------------------------	----------	----------	----------	-----------

Account Number	Account Description	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
SOURCES						
<i>Operating:</i>						
322120	Engineering Inspection	\$18,297	\$8,145	\$10,000	\$10,000	\$10,000
369900	Misc Revenue	\$0	\$6,290	\$0	\$0	\$0
343901	Stormwater	\$1,078,961	\$1,093,752	\$1,080,030	\$1,080,030	\$1,100,000
Operating Revenues		\$1,097,258	\$1,108,187	\$1,090,030	\$1,090,030	\$1,110,000
<i>Non-Operating:</i>						
361100/361300	Investment	\$2,221	\$5,117	\$1,600	\$1,600	\$2,100
364100	Auction Proceeds	\$27	\$21,675	\$0	\$0	\$0
Non-Operating Revenues		\$2,248	\$26,792	\$1,600	\$1,600	\$2,100
Total Revenues		\$1,099,506	\$1,134,979	\$1,091,630	\$1,091,630	\$1,112,100
Total Transfers		\$0	\$0	\$0	\$0	\$0
TOTAL SOURCES		\$1,099,506	\$1,134,979	\$1,091,630	\$1,091,630	\$1,112,100
APPLICATIONS						
<i>Division</i>						
3800	Operations	\$740,505	\$764,815	\$1,080,151	\$857,876	\$1,033,902
3810	Engineering	\$233,904	\$201,944	\$275,176	\$323,951	\$320,428
TOTAL APPLICATIONS		\$974,409	\$966,759	\$1,355,327	\$1,181,827	\$1,354,330

CHANGE IN FUND EQUITY

FUND EQUITY - October 1

Appropriation TO (FROM) Fund Equity

FUND EQUITY - September 30

Prior Period Adjustment

Non-cash Adjustments

Total Net Assets per CAFR

Net Assets		Net Assets less Net Capital (for Budgeting Purposes exclude Net Pension Liability)		
\$8,259,262	\$8,669,615	\$818,689	\$641,603	\$551,406
\$125,097	\$168,220	(\$263,697)	(\$90,197)	(\$242,230)
\$8,384,359	\$8,837,835	\$554,992	\$551,406	\$309,176
	(\$529,118)			
\$285,256	(\$603,122)			
\$8,669,615	\$7,705,595			

Total Net Assets consist of:
Cash and Investments - \$646,507
Other Current Assets - \$40,581
Net Deferred Flow (pension) - \$48,518
Current Liabilities - (\$47,720)
Non-current Liabilities - (\$589,950)
Capital Assets
(net of related debt) - \$7,607,659

Account Number	Description of Expenditure	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
510100	Base Wages/Salaries	\$347,148	\$345,745	\$381,953	\$381,953	\$411,185
510140	Overtime	\$1,484	\$1,206	\$3,500	\$3,500	\$5,002
510900	Reimbursements	(\$1,154)	\$0	\$0	\$0	\$0
520200	FICA	\$26,355	\$26,040	\$28,981	\$28,981	\$32,037
520220	Pension DB	\$95,785	\$55,554	\$91,742	\$91,742	\$95,497
520225	Pension DC	\$3,688	\$1,858	\$6,827	\$6,827	\$8,792
520230	Health Insurance	\$72,889	\$72,254	\$80,452	\$80,452	\$109,060
520240	Workers' Comp	\$10,419	\$14,859	\$11,821	\$11,821	\$12,454
520250	Unemployment	\$3,575	\$0	\$0	\$0	\$0
	Total Payroll	\$560,189	\$517,516	\$605,276	\$605,276	\$674,027
530311	Legal	\$4,758	\$4,686	\$5,040	\$5,040	\$5,040
530314	Consulting	\$17,044	\$6,890	\$25,000	\$73,775	\$25,000
530315	Pre/Post Employment	\$156	\$158	\$500	\$500	\$500
530341	Other Svcs - Contract / Admin	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
530342	Other Svcs - Maint / Licenses	\$1,412	\$1,065	\$1,858	\$1,858	\$2,000
530411	Communication - Phone	\$1,920	\$1,600	\$2,940	\$2,940	\$3,420
530413	Communication - R&M	\$468	\$135	\$1,300	\$1,300	\$1,300
545210	R&M Infra - Stormwater	\$125,420	\$171,537	\$150,000	\$150,000	\$153,600
545270	R&M Infra - Grounds	\$37,282	\$31,434	\$40,000	\$40,000	\$40,000
545300	R&M Mach & Equip	\$15,968	\$10,912	\$13,600	\$13,600	\$16,100
545310	R&M M&E - Vehicles	\$1,925	\$4,819	\$3,300	\$3,300	\$4,300
550510	Office	\$27	\$22	\$300	\$300	\$300
550520	Operating	\$123	\$180	\$200	\$200	\$200
550522	Operating - Tires / Filters	\$2,487	\$721	\$2,100	\$2,100	\$2,200
550524	Operating - Chemicals	\$120	\$13,443	\$15,500	\$15,500	\$15,500
550525	Operating - Small Tools	\$1,149	\$3,058	\$2,700	\$2,700	\$2,700
550527	Operating - Apparel	\$2,387	\$2,505	\$3,300	\$3,300	\$3,750
552000	Fuel	\$15,301	\$10,944	\$13,448	\$7,948	\$10,728
555400	Travel & Per Diem	\$15	\$0	\$700	\$700	\$400
555420	Postage / Freight	\$40	\$22	\$300	\$300	\$300
555442	Rent / Lease - Equipment	\$0	\$0	\$100	\$100	\$100
555470	Printing / Binding	\$93	\$0	\$100	\$100	\$100
555480	Promotional / Advertising	\$136	\$436	\$600	\$600	\$600
555540	Dues/Reg/Pub	\$2,834	\$3,412	\$4,200	\$4,200	\$4,200
555550	Training	\$355	\$964	\$3,665	\$3,665	\$3,665
	Total Operating	\$240,420	\$277,943	\$299,751	\$343,026	\$305,003
591001	To General Fund	\$167,800	\$165,300	\$165,300	\$165,300	\$165,300
591410	To Water Sewer Utility	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
	Total Transfers	\$173,800	\$171,300	\$171,300	\$171,300	\$171,300
560630	Infrastructure	\$634,317	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$114,343	\$4,000	\$4,000	\$4,000
560641	Mach & Equip - Vehicles	\$0	\$45,272	\$0	\$0	\$0
560642	Mach & Equip - Data Proc	\$3,834	\$0	\$0	\$0	\$0
560650	Construction In Progress	\$10,500	\$93,831	\$275,000	\$58,225	\$200,000
	Assets Transferred to Balance Sheet	(\$648,651)	(\$253,446)			
	Total Capital	\$0	\$0	\$279,000	\$62,225	\$204,000
	TOTAL APPLICATIONS	\$974,409	\$966,759	\$1,355,327	\$1,181,827	\$1,354,330

Account Number	Description of Expenditure	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
510100	Base Wages/Salaries	\$208,330	\$218,762	\$226,670	\$226,670	\$227,533
510140	Overtime	\$1,438	\$1,160	\$3,000	\$3,000	\$4,001
510900	Reimbursements	(\$1,154)	\$0	\$0	\$0	\$0
520200	FICA	\$15,738	\$16,605	\$16,957	\$16,957	\$17,822
520220	Pension DB	\$62,942	\$23,839	\$59,664	\$59,664	\$62,433
520225	Pension DC	\$980	\$1,447	\$2,324	\$2,324	\$2,433
520230	Health Insurance	\$56,237	\$60,142	\$55,245	\$55,245	\$73,242
520240	Workers' Comp	\$8,364	\$12,626	\$9,510	\$9,510	\$9,755
520250	Unemployment	\$3,575	\$0	\$0	\$0	\$0
	Total Payroll	\$356,450	\$334,581	\$373,370	\$373,370	\$397,219
530311	Legal	\$4,758	\$4,686	\$5,040	\$5,040	\$5,040
530315	Pre/Post Employment	\$156	\$158	\$500	\$500	\$500
530342	Other Svcs - Maint / Licenses	\$708	\$800	\$1,058	\$1,058	\$1,200
530411	Communication - Phone	\$520	\$480	\$1,000	\$1,000	\$1,000
530413	Communication - R&M	\$468	\$135	\$1,200	\$1,200	\$1,200
545210	R&M Infra - Stormwater	\$125,420	\$171,537	\$150,000	\$150,000	\$153,600
545270	R&M Infra - Grounds	\$37,282	\$31,434	\$40,000	\$40,000	\$40,000
545300	R&M Mach & Equip	\$15,968	\$10,912	\$13,400	\$13,400	\$15,900
545310	R&M M&E - Vehicles	\$1,925	\$4,819	\$3,000	\$3,000	\$4,000
550510	Office	\$27	\$22	\$200	\$200	\$200
550520	Operating	\$123	\$180	\$200	\$200	\$200
550522	Operating - Tires / Filters	\$2,487	\$721	\$1,900	\$1,900	\$2,000
550524	Operating - Chemicals	\$120	\$13,443	\$15,500	\$15,500	\$15,500
550525	Operating - Small Tools	\$1,149	\$2,879	\$2,500	\$2,500	\$2,500
550527	Operating - Apparel	\$2,387	\$2,360	\$2,900	\$2,900	\$3,350
552000	Fuel	\$13,617	\$9,803	\$11,618	\$6,118	\$8,728
555400	Travel & Per Diem	\$15	\$0	\$400	\$400	\$400
555420	Postage / Freight	\$40	\$22	\$200	\$200	\$200
555442	Rent / Lease - Equipment	\$0	\$0	\$100	\$100	\$100
555480	Promotional / Advertising	\$136	\$436	\$600	\$600	\$600
555540	Dues/Reg/Pub	\$2,594	\$3,183	\$3,500	\$3,500	\$3,500
555550	Training	\$355	\$924	\$1,665	\$1,665	\$1,665
	Total Operating	\$210,255	\$258,934	\$256,481	\$250,981	\$261,383
591001	To General Fund	\$167,800	\$165,300	\$165,300	\$165,300	\$165,300
591410	To Water Sewer Utility	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
	Total Transfers	\$173,800	\$171,300	\$171,300	\$171,300	\$171,300
560630	Infrastructure	\$634,317	\$0	\$0	\$0	\$0
560640	Machinery & Equipment	\$0	\$114,343	\$4,000	\$4,000	\$4,000
560641	Mach & Equip - Vehicles	\$0	\$45,272	\$0	\$0	\$0
560650	Construction In Progress	\$10,500	\$93,831	\$275,000	\$58,225	\$200,000
	Assets Transferred to Balance Sheet	(\$644,817)	(\$253,446)			
	Total Capital	\$0	\$0	\$279,000	\$62,225	\$204,000
	TOTAL APPLICATIONS	\$740,505	\$764,815	\$1,080,151	\$857,876	\$1,033,902

Machinery & Equipment:

Vibratory compactor \$4,000

CIP:

Pond 59 outfall \$75,000
N. Tuskawilla outfall \$25,000
Curb inlet replacement (10) \$25,000
Pipe relining SR 419/Trail \$75,000
\$200,000

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
510100	Base Wages/Salaries	\$138,818	\$126,983	\$155,283	\$155,283	\$183,652
510140	Overtime	\$46	\$46	\$500	\$500	\$1,001
510900	Reimbursements	\$0	\$0	\$0	\$0	\$0
520200	FICA	\$10,617	\$9,435	\$12,024	\$12,024	\$14,215
520220	Pension DB	\$32,843	\$31,715	\$32,078	\$32,078	\$33,064
520225	Pension DC	\$2,708	\$411	\$4,503	\$4,503	\$6,359
520230	Health Insurance	\$16,652	\$12,112	\$25,207	\$25,207	\$35,818
520240	Workers' Comp	\$2,055	\$2,233	\$2,311	\$2,311	\$2,699
	Total Payroll	\$203,739	\$182,935	\$231,906	\$231,906	\$276,808
530314	Consulting	\$17,044	\$6,890	\$25,000	\$73,775	\$25,000
530341	Other Svcs - Contract / Admin	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
530342	Other Svcs - Maint / Licenses	\$704	\$265	\$800	\$800	\$800
530411	Communication - Phone	\$1,400	\$1,120	\$1,940	\$1,940	\$2,420
530413	Communication - R&M	\$0	\$0	\$100	\$100	\$100
545300	R&M Mach & Equip	\$0	\$0	\$200	\$200	\$200
545310	R&M M&E - Vehicles	\$0	\$0	\$300	\$300	\$300
550510	Office	\$0	\$0	\$100	\$100	\$100
550522	Operating - Tires / Filters	\$0	\$0	\$200	\$200	\$200
550525	Operating - Small Tools	\$0	\$179	\$200	\$200	\$200
550527	Operating - Apparel	\$0	\$145	\$400	\$400	\$400
552000	Fuel	\$1,684	\$1,141	\$1,830	\$1,830	\$2,000
555400	Travel & Per Diem	\$0	\$0	\$300	\$300	\$0
555420	Postage / Freight	\$0	\$0	\$100	\$100	\$100
555470	Printing / Binding	\$93	\$0	\$100	\$100	\$100
555540	Dues/Reg/Pub	\$240	\$229	\$700	\$700	\$700
555550	Training	\$0	\$40	\$2,000	\$2,000	\$2,000
	Total Operating	\$30,165	\$19,009	\$43,270	\$92,045	\$43,620
	Total Transfers	\$0	\$0	\$0	\$0	\$0
560642	Mach & Equip - Data Proc	\$3,834	\$0	\$0	\$0	\$0
	Assets Transferred to Balance Sheet	(\$3,834)	\$0			
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL APPLICATIONS	\$233,904	\$201,944	\$275,176	\$323,951	\$320,428

	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
Sources					
Revenues	\$821,443	\$2,079,698	\$1,305,829	\$1,365,829	\$1,132,362
Transfers In	\$0	\$0	\$0	\$0	\$0
Total Sources	\$821,443	\$2,079,698	\$1,305,829	\$1,365,829	\$1,132,362
Applications					
Personal Services	\$272,188	\$288,625	\$294,966	\$294,966	\$350,454
Operating Expenses	\$114,157	\$193,639	\$207,833	\$264,033	\$285,509
Transfers	\$346,900	\$362,849	\$384,900	\$384,900	\$359,900
Capital Outlay	\$4,884	\$0	\$63,900	\$63,900	\$0
Total Applications	\$738,129	\$845,113	\$951,599	\$1,007,799	\$995,863
Less Capitalized Applications	(\$4,884)	\$0			
Total Non-Capital Applications	\$733,245	\$845,113			

Building Plans and Inspections - 2400

Building Official	1	1	1	1
Building Inspector	1	1	1	1
Office Support	1	1	1	1
Permit Specialist	1	1	1	1

TOTAL FULL-TIME PERSONNEL	4	4	4	4
----------------------------------	----------	----------	----------	----------

Plans and Inspections - Part Time - 2400

Building Inspector (temporary)	0.73	0.73		
Permit Specialist	0.73	0.73	0.73	1.46

TOTAL PART-TIME PERSONNEL	1.46	1.46	0.73	1.46
----------------------------------	-------------	-------------	-------------	-------------

Account Number	Account Description	FY 13/14 Actual	FY 14/15 Actual	Original FY 15/16 Budget	Revised FY 15/16 Budget	FY 16/17 Budget
SOURCES						
<i>Operating:</i>						
322110	Plans Review	\$202,545	\$547,413	\$365,613	\$385,613	\$307,184
322130	Building Permits	\$469,714	\$1,247,791	\$731,226	\$771,226	\$614,368
322140	Building Permit - Surcharge	\$4,516	\$5,143	\$3,290	\$3,290	\$3,900
322210	Electrical Permit	\$19,820	\$47,995	\$59,150	\$59,150	\$69,700
322220	Plumbing Permit	\$50,803	\$112,532	\$79,150	\$79,150	\$69,500
322230	Mechanical Permit	\$73,880	\$112,620	\$65,400	\$65,400	\$37,010
369900	Misc Revenue	\$0	\$800	\$0	\$0	\$25,000
Operating Revenues		\$821,278	\$2,074,294	\$1,303,829	\$1,363,829	\$1,126,662
<i>Non-Operating:</i>						
361100/361300	Investment	\$105	\$5,404	\$2,000	\$2,000	\$5,700
364100	Auction Proceeds	\$60	\$0	\$0	\$0	\$0
Non-Operating Revenues		\$165	\$5,404	\$2,000	\$2,000	\$5,700
Total Revenues		\$821,443	\$2,079,698	\$1,305,829	\$1,365,829	\$1,132,362
Total Transfers		\$0	\$0	\$0	\$0	\$0
TOTAL SOURCES		\$821,443	\$2,079,698	\$1,305,829	\$1,365,829	\$1,132,362
APPLICATIONS						
<i>Division</i>						
2400	Plans and Inspections	\$733,245	\$842,164	\$951,599	\$1,007,799	\$995,863
TOTAL APPLICATIONS		\$733,245	\$842,164	\$951,599	\$1,007,799	\$995,863

CHANGE IN FUND EQUITY

FUND EQUITY - October 1

Appropriation TO (FROM) Fund Equity

FUND EQUITY - September 30

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

Net Assets		Net Assets less Net Capital (for Budgeting Purposes - exclude Net Pension Liability)		
\$144,262	\$209,510	\$1,112,486	\$1,395,648	\$1,753,678
\$88,198	\$1,237,534	\$354,230	\$358,030	\$136,499
\$232,460	\$1,447,044	\$1,466,716	\$1,753,678	\$1,890,177
	(\$59,536)			
(\$22,950)	(\$19,108)			
\$209,510	\$1,368,400			

Total Net Assets consist of:
Cash and Investments - \$1,498,208
Net Deferred Flow (pension) - \$5,460
Current Liabilities - (\$82,759)
Non-current Liabilities - (\$86,434)
Capital Assets (net of related debt) - \$33,925

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 13/14 Actual</u>	<u>FY 14/15 Actual</u>	<u>Original FY 15/16 Budget</u>	<u>Revised FY 15/16 Budget</u>	<u>FY 16/17 Budget</u>
510100	Base Wages/Salaries	\$212,043	\$220,823	\$226,533	\$226,533	\$263,090
510140	Overtime	\$0	\$499	\$888	\$888	\$888
510900	Reimbursements	\$0	\$0	\$0	\$0	\$0
520200	FICA	\$15,479	\$16,155	\$17,357	\$17,357	\$20,322
520220	Pension DB	\$10,521	\$6,250	\$10,706	\$10,706	\$11,352
520225	Pension DC	\$4,403	\$10,337	\$11,085	\$11,085	\$10,764
520230	Health Insurance	\$29,002	\$33,277	\$27,291	\$27,291	\$42,857
520240	Workers' Comp	\$740	\$1,284	\$1,106	\$1,106	\$1,181
520250	Unemployment	\$0	\$0	\$0	\$0	\$0
	Total Payroll	\$272,188	\$288,625	\$294,966	\$294,966	\$350,454
530314	Consulting	\$3,000	\$0	\$5,000	\$5,000	\$10,000
530315	Pre/Post Employment	\$76	\$35	\$300	\$300	\$500
530341	Other Svcs - Contract / Admin	\$94,212	\$175,068	\$150,700	\$210,700	\$213,000
530342	Other Svcs - Maint / Licenses	\$0	\$3,164	\$10,150	\$10,975	\$20,300
530411	Communication - Phone	\$2,572	\$2,318	\$3,200	\$3,200	\$3,200
545300	R&M Mach & Equip	\$0	\$0	\$100	\$100	\$100
545310	R&M M&E - Vehicles	\$505	\$0	\$1,000	\$1,200	\$1,000
550510	Office	\$1,297	\$1,399	\$3,630	\$3,630	\$4,350
550520	Operating	\$1,088	\$332	\$3,800	\$3,800	\$3,800
550522	Operating - Tires / Filters	\$417	\$121	\$800	\$800	\$1,000
550525	Operating - Small Tools	\$1,455	\$0	\$1,000	\$500	\$500
550526	Operating - Software	\$289	\$193	\$0	\$500	\$1,600
550527	Operating - Apparel	\$0	\$449	\$900	\$900	\$1,400
552000	Fuel	\$4,653	\$2,159	\$5,490	\$1,690	\$4,500
555400	Travel & Per Diem	\$2,971	\$3,179	\$9,500	\$8,675	\$9,500
555420	Postage / Freight	\$7	\$0	\$200	\$200	\$100
555470	Printing / Binding	\$148	\$184	\$800	\$800	\$1,000
555480	Promotional / Advertising	\$0	\$0	\$2,500	\$2,300	\$1,350
555540	Dues/Reg/Pub	\$709	\$1,188	\$3,763	\$3,763	\$3,309
555550	Training	\$758	\$3,850	\$5,000	\$5,000	\$5,000
	Total Operating	\$114,157	\$193,639	\$207,833	\$264,033	\$285,509
591001	To General Fund	\$346,900	\$359,900	\$384,900	\$384,900	\$359,900
	Total Transfers	\$346,900	\$359,900	\$384,900	\$384,900	\$359,900
560641	Mach & Equip - Vehicles	\$0	\$0	\$22,000	\$22,000	\$0
560642	Mach & Equip - Data Proc	\$4,884	\$0	\$6,900	\$6,900	\$0
560650	Construction In Progress	\$0	\$0	\$35,000	\$35,000	\$0
	Assets Transferred to Balance Sheet	(\$4,884)	\$0			
	Total Capital	\$0	\$0	\$63,900	\$63,900	\$0
	TOTAL APPLICATIONS	\$733,245	\$842,164	\$951,599	\$1,007,799	\$995,863

APPENDIX

This page intentionally left blank.



GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

CIP – Capital Improvement Program; also, Construction in Process account 560650

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FY – Fiscal Year

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

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

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

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

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

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

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

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

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

GIS – Geographic Information Systems

HOA – Homeowners Association

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

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

Kiva – land management software

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

TLBD – Tusawilla Lighting and Beautification District; an assessment district

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

transfers – see interfund transfers

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

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

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

W&S – Water and Sewer Utility Fund

WTP – water treatment plant