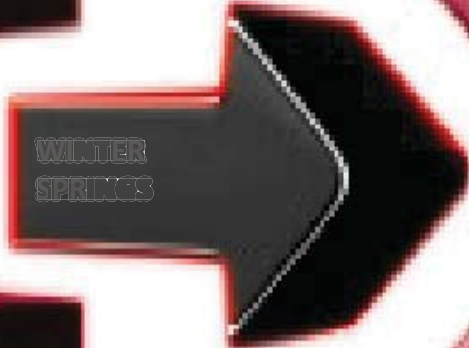
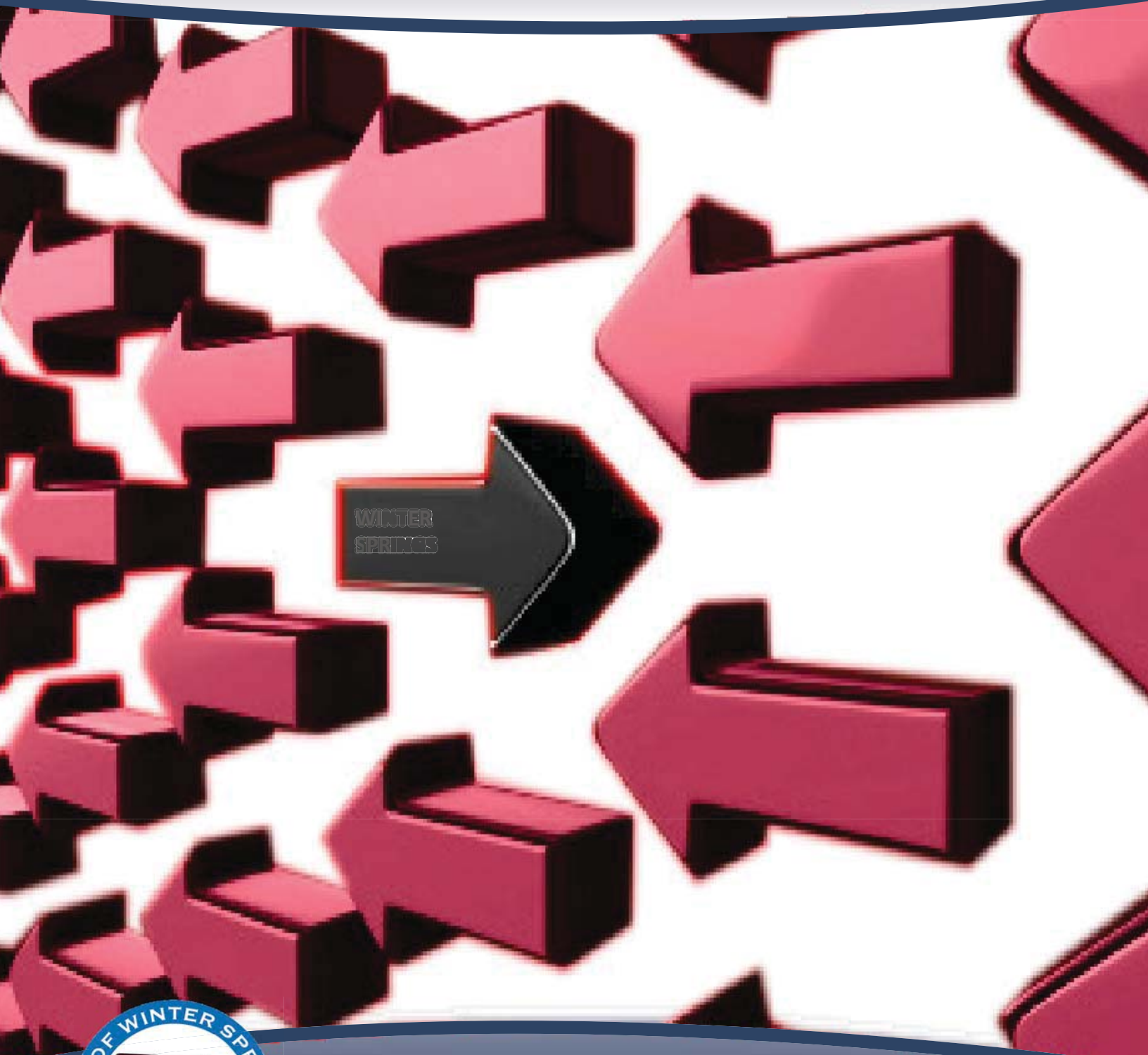


Adopted Budget

Fiscal Year 2015



City of Winter Springs

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BUDGET MESSAGE

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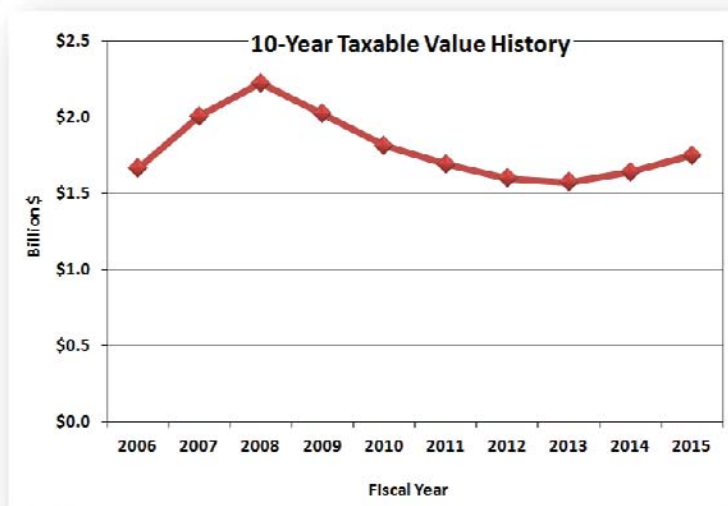
EXECUTIVE SUMMARY

(as transmitted with Proposed Budget 7.1.14)

The Fiscal Year 2015 Budget, as proposed, totals \$40,498,477 (excluding appropriations to fund balance), and represents a \$1,638,385 or 4.2%, increase over the prior fiscal year's budget of \$38,860,092. Total proposed General Fund spending of \$17,217,846 represents a \$379,945, or 2.3%, 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

After rebounding modestly in Fiscal Year 2014 from a five-year decline occurring from Fiscal Year 2009 through Fiscal Year 2013 (as shown in chart below) totaling approximately 29%, preliminary ad valorem taxable values, as provided by the Seminole County Property Appraiser (SCPA), are projected to increase again in Fiscal Year 2015, approximately 6.5%, over the prior year, with approximately one-quarter of that increase resulting from new construction and annexations in the City. In addition to the new construction and annexation components, valuation increases in aggregate existing properties are projected and thus reflected in the SCPA's estimates as a result of "continued improvement in both commercial and residential property values" (source: SCPA's May 27, 2014 letter). At the proposed millage rate of 2.43 mills, this increase in taxable value results in \$250,507 in new property tax revenues in the City's General Fund in Fiscal Year 2015.



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 other entities (School Board, County, SJRWMD, etc.). The City's proposed millage rate represents approximately 14%, or 14 cents of every dollar, of a Winter Spring's taxpayer's total property tax bill.

In addition to Property Tax Revenues, revenues in most major General Fund categories, including sales taxes revenues, state shared revenues, utility and franchise fees (which are largely affected by weather patterns) are projected to moderately increase in Fiscal Year 2015. However, these collective (projected) increases are mitigated by a projected decrease in local communication service taxes which have experienced tremendous elasticity, resulting in only a modest 2.8% aggregate increase in General Fund revenues and transfers in which are available to fund the Fiscal Year 2015 Proposed Budget.

Thus, it remains imperative that we continue the utilization of the concerted proactive approach and related strategies that were previously implemented effective with our Fiscal Year 2010 Budget. These measures have positioned us well to meet and overcome the challenges and limitations faced in prior years, and again in Fiscal Year 2015, 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.

Budget Methodology

The City's Fiscal Year 2015 Proposed Budget continues to incorporate the tenets of our previously adopted *Strategic Plan* as well as the budgeting strategies previously implemented effective with our

Fiscal Year 2010 Budget including personnel reorganizations (as warranted and appropriate), utilization (as needed) of General Fund reserves to fund General Fund capital expenditures, and zero-based budgeting. As previously discussed, these strategies, and our associated proactive approach to our planning and budgeting, have proved successful in addressing and overcoming the current budget challenges facing the City.

Since personnel-related expenditures represent approximately 65% of total General Fund expenditures, it is 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 five and a half years. We will 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 2015 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 2015 Proposed Budget is provided beginning on page iii.

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OVERALL BUDGET REVENUES

Based upon an operating millage assumption of 2.4300 mills, total revenues and transfers in, inclusive of appropriations from fund balances, are projected to increase by 7.4% in FY 2015 as follows:

	<u>FY 2014 Original Budget</u>	<u>FY 2015 Proposed Budget</u>	<u>Change</u>
General Fund	\$16,256,833	\$16,709,630	2.8%
Other Governmental Funds	6,936,850	8,918,879	28.6%
Enterprise Funds	<u>11,461,436</u>	<u>11,595,217</u>	<u>1.2%</u>
Sub-Total	\$34,655,119	\$37,223,726	7.4%
Appropriation From Fund Balances	4,485,449	4,811,743	7.3%
Total	<u>\$39,140,568</u>	<u>\$42,035,469</u>	<u>7.4%</u>

OVERALL BUDGET SPENDING

Total expenditures and transfers out are projected to increase by 4.2% in FY 2015. Inclusive of appropriations to fund balances, a total increase of 7.4% is projected as follows:

	<u>FY 2014 Original Budget</u>	<u>FY 2015 Proposed Budget</u>	<u>Change</u>
General Fund	\$16,837,901	\$17,217,846	2.3%
Other Governmental Funds	10,051,854	11,505,330	14.5%
Enterprise Funds	<u>11,970,337</u>	<u>11,775,301</u>	<u>(1.6%)</u>
Sub-Total	\$38,860,092	\$40,498,477	4.2%
Appropriation To Fund Balances	280,476	1,536,992	448.0%
Total	<u>\$39,140,568</u>	<u>\$42,035,469</u>	<u>7.4%</u>

OVERALL CHANGE IN FINANCIAL POSITION

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

	<u>FY 2014 Year End Projected Fund Bal/Equity</u>	<u>FY 2015 Year End Projected Fund Bal/Equity</u>	<u>Change</u>
General Fund	\$7,520,882	\$7,415,972	(1.4%)
Other Governmental Funds	9,117,720	9,440,290	3.5%
Enterprise Funds	<u>5,007,078</u>	<u>6,666,443</u>	<u>33.1%</u>
Total	<u>\$21,645,680</u>	<u>\$23,522,705</u>	<u>8.7%</u>

REVENUE HIGHLIGHTS

AD VALOREM

In order to fund the FY 2015 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 2014</u>	<u>FY 2015</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 2015 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 2014</u>	<u>FY 2015</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 2015 operating millage rate would be 4.7% more than the “rolled-back” rate of 2.3205 mills, based on the preliminary ad valorem tax base as provided by the Seminole County Property Appraiser.

Despite the increase, as shown below, in the City’s FY 2015 ad valorem tax base, a \$13,000 transfer from the General Fund to the associated Debt Service Fund is necessary, and thus appropriated, in order to maintain the voted debt millage rate at a constant 0.1100 mills. This action is consistent with the approved strategy that has been utilized in prior fiscal years which necessitated similar transfers for this purpose. It is important to note that the necessitated FY 2015 transfer amount is significantly less than that which would be necessary without the FY 2012 refinancing.

The preliminary FY 2015 ad valorem tax base compares to the final base for FY 2014 as follows:

<u>FY 2014</u> <u>(Adopted)</u>	<u>FY 2015</u> <u>(Preliminary)</u>	<u>Change</u>
\$1,642,169,471	\$1,749,553,983*	\$107,384,512 / 6.5%

**Includes New Construction totaling \$27,440,678 and Annexations totaling \$1,033,510.*

Based on the information provided above and the proposed millage rate, projected FY 2015 General Fund Ad Valorem Revenues are expected to increase \$250,507 or 6.5% as follows:

<u>FY 2014</u>	<u>FY 2015</u>	<u>Change</u>
\$3,830,853	\$4,081,360	\$250,507 / 6.5%

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

Due to modest improvement in economic conditions and other related factors, FY 2015 State Shared Revenues are projected to increase slightly by \$78,000 or 2.6% as follows:

<u>FY 2014</u>	<u>FY 2015</u>	<u>Change</u>
\$3,045,000	\$3,123,000	\$78,000 / 2.6%

LOCAL COMMUNICATION SERVICES TAX

Projected FY 2015 General Fund Revenues from Local Communication Services Taxes are expected to decrease by \$90,000 or 5.9% as follows:

<u>FY 2014</u>	<u>FY 2015</u>	<u>Change</u>
\$1,520,000	\$1,430,000	(\$90,000) / (5.9%)

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 will result in an increase to base revenues. It is estimated that franchise fee revenues could increase by as much as \$6,000/month. However, energy usage has been on a downward trend for several years and is largely affected by weather patterns. Projected FY 2015 General Fund Revenues from Electric Utility Taxes and Electric Franchise Fees are expected to increase \$275,000 or 7.6% as follows:

<u>FY 2014</u>	<u>FY 2015</u>	<u>Change</u>
\$3,640,000	\$3,915,000	\$275,000 / 7.6%

OTHER GENERAL FUND REVENUE SOURCES

Other General Fund revenue sources are expected to decrease \$60,710 or 1.4% as follows due to a FY 2014 CRA District reimbursement relative to the 17-92/Shepard Road project which is non-recurring in nature:

<u>FY 2014</u>	<u>FY 2015</u>	<u>Change</u>
\$4,220,980	\$4,160,270	(\$60,710) / (1.4%)

WATER & SEWER REVENUES

Revenues in the Water & Sewer Operating Fund are projected to increase by \$62,481 or 0.7% as follows:

<u>FY 2014</u>	<u>FY 2015</u>	<u>Change</u>
\$9,237,196	\$9,299,677	\$62,481 / 0.7%

Effective October 1, 2009, the City implemented increases in its water, sewer, and reclaimed water rates resulting from recommendations of a study performed by the City's rate consultant. Per this study, these increases were necessary to fund system capital improvement needs, to ensure the fiscal viability of the Water & Sewer Operating Fund, and to ensure that the City would be able to meet its legal obligations for bonded debt coverage.

As provided in this study, potable water rates and sewer rates are scheduled to increase by the inflationary rate (CPI) of 2% for FY 2015. However, this slight adjustment will likely be overcome by an observed elasticity in this commodity. Assuming constant consumption, the CPI adjustment would result in an approximate \$1.35 increase in the average user's monthly utility bill (based on an average

consumption of 9,000 gallons per month) and maintenance of the City's comparative rate position in the general bottom half of rates charged by other neighboring Utility Systems.

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

Staff and the City's rate consultant performed additional analyses of the City's reclaimed rates during FY 2011 and concluded that the current reclaimed rate structure is sufficient, in concert with potable, sewer and other revenues, to cover related expenses and required debt ratios, at this time. Staff and the City's rate consultant are continually evaluating this reclaimed rate structure to ensure its fiscal appropriateness and ongoing sustainability.

DEVELOPMENT SERVICES REVENUES

Revenues in the Development Services Fund are projected to increase by \$262,900 or 30.8% as follows:

<u>FY 2013</u>	<u>FY 2014</u>	<u>Change</u>
\$854,500	\$1,117,400	\$262,900 / 30.8%

The anticipation of new construction projects in FY2015 results in a budgeted appropriation to the Development Services' fund balance (e.g., Grandeville at Town Center, Plant Property Residential and Commercial, Apartments at Michael Blake Blvd, Southern Oaks, Seven Oaks, Jesup's Landing). As of September 30, 2013, this fund has reimbursed all of that which was temporarily transferred/loaned from General Fund reserves in prior fiscal years.

Cost-cutting measures (e.g., zero-based budgeting, personnel reorganizations) continue to be applied to this fund and have resulted in a substantial reduction of expenditures over the past six fiscal years which have also served to reinforce the fiscal soundness of this fund. We are examining the fiscal status of this fund on an ongoing basis and will continue to proceed accordingly.

OTHER RATES AND CHARGES

Oak Forest Wall Maintenance & Debt Service Funds

In order to ensure the on-going viability of the now 15-year old Oak Forest Wall and related landscape amenities, a \$3 per BU increase is programmed into the FY 2015 Budget for the Oak Forest Maintenance (Special Assessment) Fund. Relatedly, an \$8 per BU decrease is also 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. Thus, netting a \$5 per BU decrease for Oak Forest Special Assessment payers for FY 2015.

TLBD Debt Service Funds - Phases I and II

A \$7 per ERU decrease is also programmed into the FY 2015 Budget for the TLBD Debt Service Fund (Phase I) and a \$6 per ERU decrease for TLBD Debt Service Fund (Phase II), made possible as a result of a recent refinancing of those funds' associated debt.

No other changes in fees and charges are anticipated at this time for FY 2015.

EXPENDITURE HIGHLIGHTS

PERSONNEL COSTS

Personnel costs include employee salaries, FICA, health and life insurance, worker's comp, and pension. FY 2015 personnel costs, totaling \$14,284,392 are proposed to increase 4.9% over the prior fiscal year as follows:

	<u>FY 2014 Original Budget</u>	<u>FY 2015 Proposed Budget</u>	<u>Change</u>
General Fund	\$10,605,421	\$11,143,496	5.1%
Other Governmental Funds	0	0	0.0%
Enterprise Funds	<u>3,015,391</u>	<u>3,140,896</u>	<u>4.2%</u>
Total	\$13,620,812	\$14,284,392	4.9%

Staffing and Wages. Funding for a pooled mid-year wage increase of 2% is programmed into the FY 2015 Proposed Budget. Only minor variations in staffing levels are proposed resulting primarily from attrition in information services and refinement in the number of hours for part-time employees. Total proposed FTEs for FY 2015, with accompanying trailing six-year historical data, are as follows:

	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>
Full-Time	234	228	217	196	185.85	186.85	186.00
Part-Time	<u>16.33</u>	<u>16.33</u>	<u>17.58</u>	<u>18.38</u>	<u>22.36</u>	<u>21.95</u>	<u>20.98</u>
Total FTE's	250.33	244.33	234.58	214.38	208.21	208.80	206.98

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.

With this in mind, after extensive study and analysis, the City Commission, during FY 2012, approved a change from a Defined Benefit Pension Plan to a Defined Contribution Pension Plan for all new employees hired after October 1, 2011, and adopted several changes to the City's remaining Defined Benefit Pension Plan structure, for employees hired prior to that date. These changes will serve to reduce the City's contribution requirement to the remaining Defined Benefit Plan, over the next 30 years, by approximately \$28.4 million.

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

OPERATING COSTS

FY 2015 Operating Costs, totaling \$10,831,426 are proposed to increase 4.3% over the prior fiscal year as follows:

	FY 2014 Original Budget	FY 2015 Proposed Budget	Change
General Fund	\$4,513,580	\$4,567,296	1.2%
Other Governmental Funds	3,308,525	3,618,330	9.4%
Enterprise Funds	<u>2,563,207</u>	<u>2,645,800</u>	<u>3.2%</u>
Total	\$10,385,312	\$10,831,426	4.3%

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

<u>Department</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>Change</u>
Executive	\$79,795	\$59,765	(25.1%)
General Government	643,400	635,891	(1.2%)
Finance & Admin Services	777,363	788,840	1.5%
Information Services	282,092	325,430	15.4%
Public Works	264,200	300,400	13.7%
Community Development	981,480	1,061,190	8.1%
Police	692,927	644,505	(7.0%)
Parks & Recreation	<u>792,323</u>	<u>751,275</u>	<u>(5.2%)</u>
Total	\$4,513,580	\$4,567,296	1.2%

Operating cost increases in the Finance Department result from an increase in general insurance settlements; increases in the Information Services Department result from a non-recurring overlap in maintenance costs stemming from the new software implementation; increases in the Public Works Department are due primarily to air conditioner replacements; and increases in the Community Development result from inflationary market pressures on landscape contracts.

DEBT SERVICE

Lake Jesup Reclaimed Water Project. The Phase I Lake Jesup Reclaimed Water Project, designed to create additional reclaimed water supply and storage, consists of the Oak Forest Pumping and Storage Tank (\$1.7 million) and the Lake Jesup Treatment and Pumping Station (\$2.8 million). Financing for this construction included a St. John's River Water Management District Grant(s) totaling \$1.2 million, debt financing totaling approximately \$1.8 million and a Utility Fund cash contribution of \$1.5 million. The debt financing has been secured via a 2.77%, 20-year term State Revolving Loan Fund (SRLF) debt instrument. This type of debt financing will save the City approximately \$250K in interest (compared to comparable commercial debt) over the life of the loan. After a review of the current rate structure and revenue forecasts, the City's debt coverage ratio is projected to be stable at 1.5 (1.1 is required by our current bond covenants) and to be more than sufficient to sustain this first phase of the project. Phase II financing alternatives are pending further Commission discussion on implementation of this phase.

Tuscawilla Phase III Assessment. In FY 2013, a new special assessment district was approved for the purpose of financing a capital project relative to the existing Tuscawilla Units 12/12A wall. The approved capital plan resulted in lowering capital program costs by more than \$48,000. An estimated internal loan from the City's General Fund reserves in the amount of \$81,000 to the assessment program was incorporated into the Proposed FY 2014 Budget to fund this capital project but only \$63,721 was actually required. The budget as transmitted anticipates an annual debt service requirement of \$4,234 with an initial 2.875% interest rate to be amortized over twenty years.

Debt Refinancing. Due to recent favorable interest rate environments, the City capitalized on multiple refunding opportunities. The collective debt service cost reductions set forth below have been reflected in the FY 2015 Proposed Budget.

In FY 2011, the Water and Sewer Fund fully advance refunded its Series 2001 and 2002 Revenue Bonds and partially advance refunded its Series 2000 Revenue Bonds with simple interest bank notes. Collectively, these actions yielded approximate cost reductions to the Water and Sewer Fund in the amount of \$1.1M (present value). Additionally, the Series 1999 Improvement Revenue Note was partially refunded and replaced with a simple interest bank note yielding approximate cost reductions of \$160,000 (present value).

In FY 2012, the Tuscawilla Improvement Area Special Assessment Bond, Series 2001 was refinanced with a commercial bank note yielding approximate cost reductions of \$277,000 (present value). Lastly, the Series 2002 Limited General Obligation Bonds were replaced with a simple interest bank note which yielded approximately \$283,000 in present value cost reductions.

CAPITAL OUTLAYS

Capital Outlays include Capital Improvements such as Land, Improvements to Land, and Capital Equipment defined as vehicles and equipment over \$1,000 in value. FY 2015 Capital Outlay, totaling \$7,795,556, is proposed to increase 7.2% over the prior fiscal year as follows:

	FY 2014 Original Budget	FY 2015 Proposed Budget	Change
General Fund	\$617,400	\$267,654	(56.6%)
Other Governmental Funds	4,426,701	5,446,623	23.0%
Enterprise Fund	<u>2,225,689</u>	<u>2,081,279</u>	<u>(6.5%)</u>
Total	\$7,269,790	\$7,795,556	7.2%

The vast majority of the FY 2015 capital budget occurs in the Road Improvement Fund, Transportation Impact Fee Fund, 1999 Construction Fund, Utility/Public Works Facility Capital Project Fund, and Water and Sewer Fund.

GENERAL FUND FISCAL POLICY TEST

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

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

As shown on page 34 (pdf page 59), all three policies are being satisfied for FY 2015.

BUDGET CALENDAR

A Commission workshop to consider the Fiscal Year 2015 Proposed Budget has been scheduled for July 14, 2014. In accordance with TRIM law, a tentative millage rate is required to be adopted by August 4, 2014. Consequently, consideration of a tentative millage rate for adoption by the Commission is scheduled for the July 28, 2014 regular Commission meeting. The first public hearing for adoption of the Fiscal Year 2015 Budget is scheduled for September 8, 2014 with the final public hearing for adoption scheduled for September 22, 2014.

DISTINGUISHED BUDGET PRESENTATION AWARD

The Government Finance Officers Association of the United States and Canada (GFOA), through its Distinguished Budget Presentation Awards Program, recognizes those exemplary budget documents presented by applicants to the GFOA for consideration. The City has received six Distinguished Budget Presentation Awards and we believe that the current budget document continues to conform to GFOA program requirements. It is our intent to submit our Fiscal Year 2015 adopted budget document to the GFOA for consideration of this award.

ACKNOWLEDGEMENTS

The budget process and this resulting document could not have been completed without the support of the Mayor and Commission and the diligent and cooperative efforts of the City's Department Directors and their staff. I would like to personally offer my sincere thanks to our entire team for their cooperation and support during these challenging times and specifically recognize and thank Finance & Administrative Services Director Shawn Boyle and Budget Analyst Kelly Balagia for their dedicated and tireless efforts during this process.

Source and Application of Funds FISCAL YEAR 2014-2015 BUDGET

Source of Funds *

Fund Type	2011-2012 Actual	2012-2013 Actual	Original 2013-2014 Budget	2014-2015 Budget
General	\$15,949,578	\$15,929,875	\$16,256,833	\$16,731,230
Other Governmental:				
Special Revenue	\$3,844,489	\$4,432,686	\$4,503,881	\$6,397,992
Special Assessment	\$2,578,478	\$901,740	\$841,356	\$795,229
Debt Service	\$4,056,767	\$1,276,311	\$1,279,013	\$1,303,228
Capital Project	\$596,222	\$227,799	\$312,600	\$434,000
Enterprise	\$13,042,118	\$11,474,407	\$11,461,436	\$11,595,267
Total Sources (exclusive of approp)	\$40,067,652	\$34,242,818	\$34,655,119	\$37,256,946
Total Appropriations FROM Funds	\$918,477	\$675,128	\$4,485,449	\$4,533,770
Total Sources	\$40,986,129	\$34,917,946	\$39,140,568	\$41,790,716

Application of Funds *

Fund Type	2011-2012 Actual	2012-2013 Actual	Original 2013-2014 Budget	2014-2015 Budget
General	\$15,948,423	\$16,274,092	\$16,837,901	\$17,163,974
Other Governmental:				
Special Revenue	\$3,746,157	\$3,533,522	\$5,598,589	\$7,100,120
Special Assessment	\$2,620,317	\$775,651	\$897,565	\$834,399
Debt Service	\$3,888,451	\$1,256,928	\$1,269,175	\$639,175
Capital Project	\$304,338	\$310,375	\$2,286,525	\$2,220,598
Enterprise	\$7,806,857	\$7,917,916	\$11,970,337	\$11,912,343
Total Applications (exclusive of approp)	\$34,314,543	\$30,068,484	\$38,860,092	\$39,870,609
Total Appropriations TO Funds	\$6,671,586	\$4,849,462	\$280,476	\$1,920,107
Total Applications	\$40,986,129	\$34,917,946	\$39,140,568	\$41,790,716

* Includes interfund transfers of:	\$4,265,641	\$3,597,387	\$4,203,956	\$4,230,333
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2014-2015 Budget

Despite declining property values in five of the last seven years as well as two modest millage reductions, this 2015 budget maintains a flat operating millage rate of 2.43 mills with an anticipated property valuation increase of 6.8%.

	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
SOURCES					
Revenues					
General	\$13,747,592	\$13,786,420	\$13,676,073	\$13,722,645	\$14,069,024
Other Governmental	\$9,367,264	\$5,560,036	\$5,535,350	\$8,924,825	\$7,391,049
Enterprise	\$12,687,155	\$11,298,975	\$11,239,740	\$11,239,740	\$11,566,540
TOTAL REVENUES	\$35,802,011	\$30,645,431	\$30,451,163	\$33,887,210	\$33,026,613
Transfers					
General	\$2,201,986	\$2,143,455	\$2,580,760	\$2,573,153	\$2,662,206
Other Governmental	\$1,708,692	\$1,278,500	\$1,401,500	\$1,123,286	\$1,539,400
Enterprise	\$354,963	\$175,432	\$221,696	\$21,696	\$28,727
TOTAL TRANSFERS	\$4,265,641	\$3,597,387	\$4,203,956	\$3,718,135	\$4,230,333
Total Sources *	\$40,067,652	\$34,242,818	\$34,655,119	\$37,605,345	\$37,256,946
APPLICATIONS					
Payroll					
General	\$10,039,181	\$10,592,037	\$10,605,421	\$10,843,910	\$11,084,213
Other Governmental	\$0	\$0	\$0	\$0	\$0
Enterprise	\$2,640,377	\$2,721,780	\$3,015,391	\$2,955,391	\$3,136,354
TOTAL PAYROLL	\$12,679,558	\$13,313,817	\$13,620,812	\$13,799,301	\$14,220,567
Operating					
General	\$3,901,635	\$3,830,158	\$4,513,580	\$4,343,749	\$4,645,061
Other Governmental	\$2,961,366	\$3,119,173	\$3,308,525	\$3,334,870	\$3,593,085
Enterprise	\$2,206,985	\$2,382,711	\$2,563,207	\$2,639,073	\$2,617,095
TOTAL OPERATING	\$9,069,986	\$9,332,042	\$10,385,312	\$10,317,692	\$10,855,241
Debt Service					
General	\$0	\$0	\$0	\$0	\$0
Other Governmental	\$5,912,851	\$1,425,727	\$1,485,709	\$5,581,743	\$856,809
Enterprise	\$1,812,634	\$1,889,879	\$1,894,513	\$1,894,513	\$1,814,457
TOTAL DEBT SERVICE	\$7,725,485	\$3,315,606	\$3,380,222	\$7,476,256	\$2,671,266
Transfers					
General	\$1,197,692	\$1,107,745	\$1,101,500	\$1,101,500	\$1,239,400
Other Governmental	\$681,506	\$242,106	\$830,919	\$547,988	\$897,775
Enterprise	\$2,386,443	\$2,247,536	\$2,271,537	\$2,068,647	\$2,093,158
TOTAL TRANSFERS	\$4,265,641	\$3,597,387	\$4,203,956	\$3,718,135	\$4,230,333
Capital					
General	\$809,915	\$744,152	\$617,400	\$580,056	\$195,300
Other Governmental	\$1,003,540	\$1,089,470	\$4,426,701	\$1,795,470	\$5,446,623
Enterprise	\$4,108,060	\$2,837,496	\$2,225,689	\$1,501,284	\$2,251,279
TOTAL CAPITAL	\$5,921,515	\$4,671,118	\$7,269,790	\$3,876,810	\$7,893,202
Total Applications *	\$39,662,185	\$34,229,970	\$38,860,092	\$39,188,194	\$39,870,609

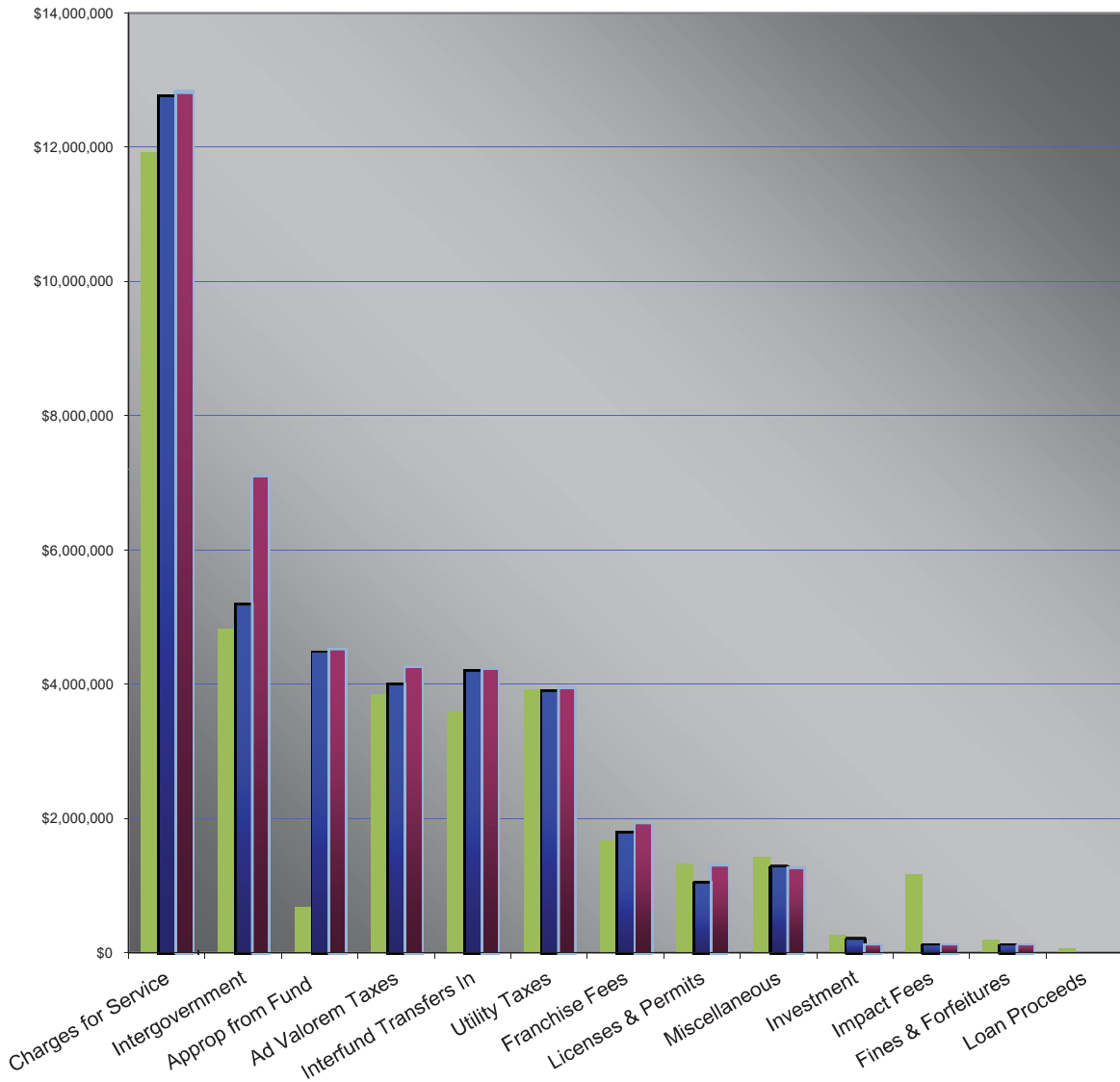
* Total Sources and Applications are exclusive of Appropriations From and To Fund Balance. Total Applications for FY 11/12 and FY 12/13 do not tie to Applications (prev. pg. sub-total) as a result of Enterprise Funds' expenditures which do not decrease fund equity due to Balance Sheet capitalization (\$5,347,642 and \$4,121,675, respectively).

Source and Application of Funds
FISCAL YEAR 2014-2015 BUDGET
Multi-Year Comparison
2012-2013 Actuals / 2013-2014 Original Budget / 2014-2015 Budget

<i>Source</i>	<i>Actuals FY 13</i>	<i>As a Percentage of Total Sources</i>	<i>Original Budget FY 14</i>	<i>As a Percentage of Total Sources</i>	<i>Budget FY 15</i>	<i>As a Percentage of Total Sources</i>
Charges for Service	\$11,920,235	34.1%	\$12,778,718	32.6%	\$12,833,586	30.7%
Intergovernment	\$4,824,978	13.8%	\$5,192,411	13.3%	\$7,097,232	17.0%
Approp from Fund	\$675,129	1.9%	\$4,485,449	11.5%	\$4,533,770	10.8%
Ad Valorem Taxes	\$3,852,812	11.0%	\$4,004,266	10.2%	\$4,272,464	10.2%
Interfund Transfers In	\$3,597,387	10.3%	\$4,203,956	10.7%	\$4,230,333	10.1%
Utility Taxes	\$3,923,336	11.2%	\$3,900,000	10.0%	\$3,945,000	9.4%
Franchise Fees	\$1,672,665	4.8%	\$1,805,000	4.6%	\$1,942,500	4.6%
Licenses & Permits	\$1,330,889	3.8%	\$1,043,500	2.7%	\$1,299,400	3.1%
Miscellaneous	\$1,432,213	4.1%	\$1,282,013	3.3%	\$1,267,671	3.0%
Investment	\$260,070	0.7%	\$206,615	0.5%	\$125,920	0.3%
Impact Fees	\$1,168,615	3.3%	\$120,640	0.3%	\$124,840	0.3%
Fines & Forfeitures	\$195,896	0.6%	\$118,000	0.3%	\$118,000	0.3%
Loan Proceeds	\$63,721	0.2%	\$0	0.0%	\$0	0.0%
Total Sources by Function	\$34,917,946	100.0%	\$39,140,568	100.0%	\$41,790,716	100.0%
<i>Application</i>	<i>Actuals FY 13</i>	<i>As a Percentage of Total Applications</i>	<i>Original Budget FY 14</i>	<i>As a Percentage of Total Applications</i>	<i>Budget FY 15</i>	<i>As a Percentage of Total Applications</i>
Capital Outlay	\$1,833,622	5.3%	\$7,269,790	18.6%	\$7,893,202	18.9%
Public Safety	\$7,296,662	20.9%	\$7,254,111	18.5%	\$7,676,911	18.4%
General Government	\$4,072,380	11.7%	\$4,574,104	11.7%	\$4,683,751	11.2%
Water & Sewer	\$3,886,765	11.1%	\$4,285,628	10.9%	\$4,407,022	10.5%
Interfund Transfers Out	\$3,597,387	10.3%	\$4,203,956	10.7%	\$4,230,333	10.1%
Debt Service	\$1,991,616	5.7%	\$3,380,222	8.6%	\$2,671,266	6.4%
Solid Waste	\$2,351,256	6.7%	\$2,428,500	6.2%	\$2,514,500	6.0%
Approp to Fund	\$4,849,462	13.9%	\$280,476	0.7%	\$1,920,107	4.6%
Recreation	\$1,699,407	4.9%	\$1,829,041	4.7%	\$1,783,906	4.3%
Transportation	\$1,092,952	3.1%	\$1,274,100	3.3%	\$1,566,727	3.7%
Community Development	\$1,407,180	4.0%	\$1,490,493	3.8%	\$1,537,263	3.7%
Stormwater	\$839,257	2.4%	\$870,147	2.2%	\$905,728	2.2%
Total Applications by Function	\$34,917,946	100.0%	\$39,140,568	100.0%	\$41,790,716	100.0%

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

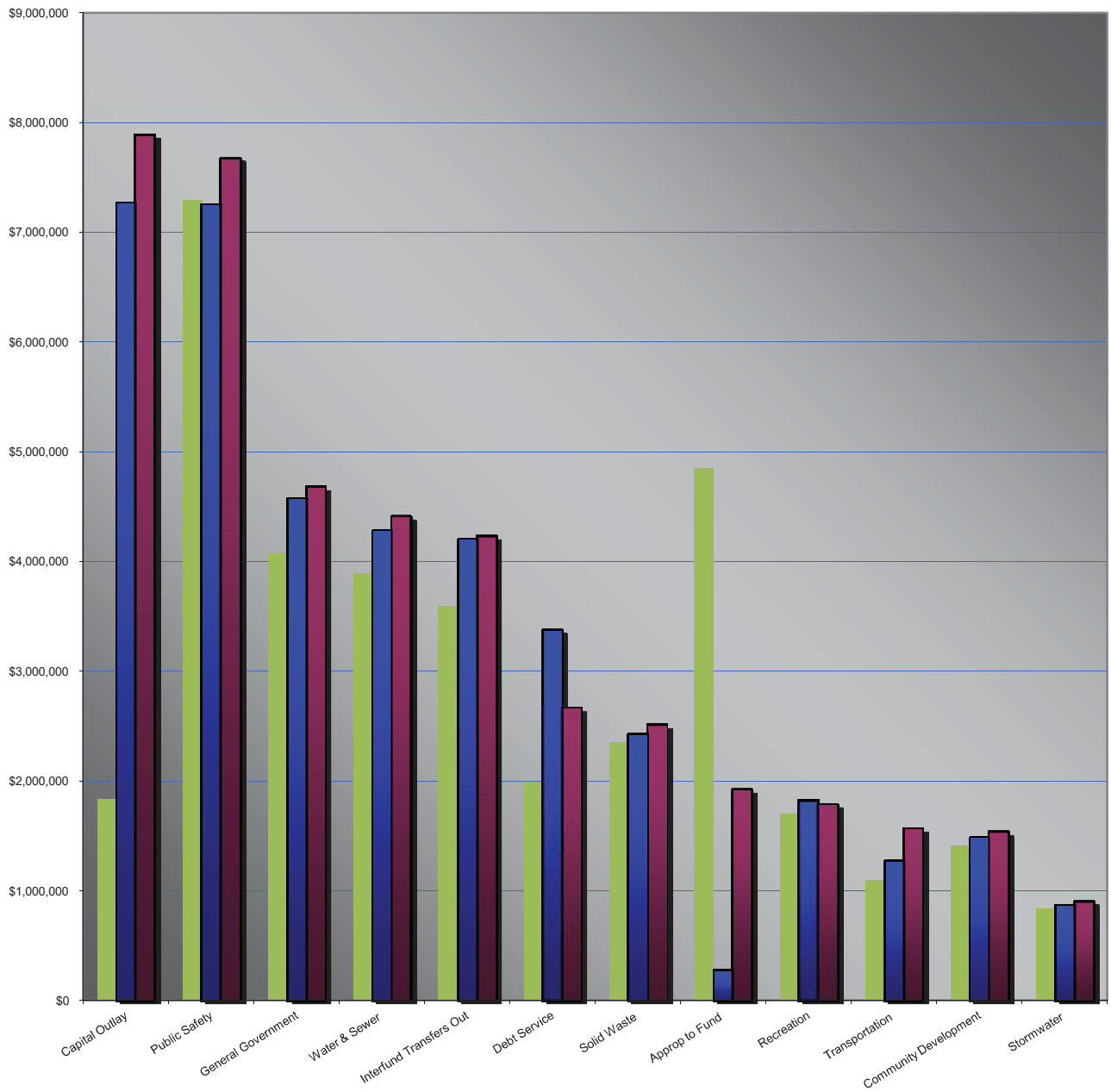
Multi-Year Comparison



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

Multi-Year Comparison

■ 2012-2013 Actuals
 ■ 2013-2014 Original Budget
 ■ 2014-2015 Proposed Budget



**CITY OF WINTER SPRINGS
FISCAL YEAR 2014-2015 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

	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY14/15 Budget
GENERAL FUND			
Revenues/Transfers-In	\$16,256,833	\$16,295,798	\$16,731,230
Expenditures/Transfers-Out	\$16,837,901	\$16,869,215	\$17,163,974
Appropriation To (From) Fund Balance	(\$581,068)	(\$573,417)	(\$432,744)
FUND BALANCE - October 1	\$8,101,950	\$8,487,755	\$7,914,338
Appropriation TO (FROM) Fund Balance	(\$581,068)	(\$573,417)	(\$432,744)
FUND BALANCE - September 30	\$7,520,882	\$7,914,338	\$7,481,594
SOLID WASTE FUND			
Revenues/Transfers-In	\$2,613,500	\$2,613,500	\$2,537,250
Expenditures/Transfers-Out	\$2,613,500	\$2,638,500	\$2,723,814
Appropriation To (From) Fund Balance	\$0	(\$25,000)	(\$186,564)
FUND BALANCE - October 1	\$2,770,155	\$2,672,649	\$2,647,649
Appropriation TO (FROM) Fund Balance	\$0	(\$25,000)	(\$186,564)
FUND BALANCE - September 30	\$2,770,155	\$2,647,649	\$2,461,085
ROAD IMPROVEMENT FUND			
Revenues/Transfers-In	\$1,283,400	\$852,020	\$3,218,125
Expenditures/Transfers-Out	\$1,475,000	\$821,834	\$2,435,000
Appropriation To (From) Fund Balance	(\$191,600)	\$30,186	\$783,125
FUND BALANCE - October 1	\$1,488,004	\$1,462,932	\$1,493,118
Appropriation TO (FROM) Fund Balance	(\$191,600)	\$30,186	\$783,125
FUND BALANCE - September 30	\$1,296,404	\$1,493,118	\$2,276,243
TLBD DEBT SERVICE FUND (Phase I)			
Revenues/Transfers-In	\$167,198	\$167,198	\$139,774
Expenditures/Transfers-Out	\$138,150	\$218,150	\$179,774
Appropriation To (From) Fund Balance	\$29,048	(\$50,952)	(\$40,000)
FUND BALANCE - October 1	\$242,419	\$264,389	\$213,437
Appropriation TO (FROM) Fund Balance	\$29,048	(\$50,952)	(\$40,000)
FUND BALANCE - September 30	\$271,467	\$213,437	\$173,437
OTHER GOVERNMENTAL FUNDS - NON-MAJOR FUNDS in the aggregate			
Revenues/Transfers-In	\$2,872,752	\$6,415,393	\$3,035,300
Expenditures/Transfers-Out	\$5,825,204	\$7,581,587	\$5,455,704
Appropriation To (From) Fund Balance	(\$2,952,452)	(\$1,166,194)	(\$2,420,404)
FUND BALANCE - October 1	\$7,732,146	\$8,241,267	\$7,075,073
Appropriation TO (FROM) Fund Balance	(\$2,952,452)	(\$1,166,194)	(\$2,420,404)
FUND BALANCE - September 30	\$4,779,694	\$7,075,073	\$4,654,669

**CITY OF WINTER SPRINGS
FISCAL YEAR 2014-2015 BUDGET**

PROJECTED CHANGES IN FUND EQUITY

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

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

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

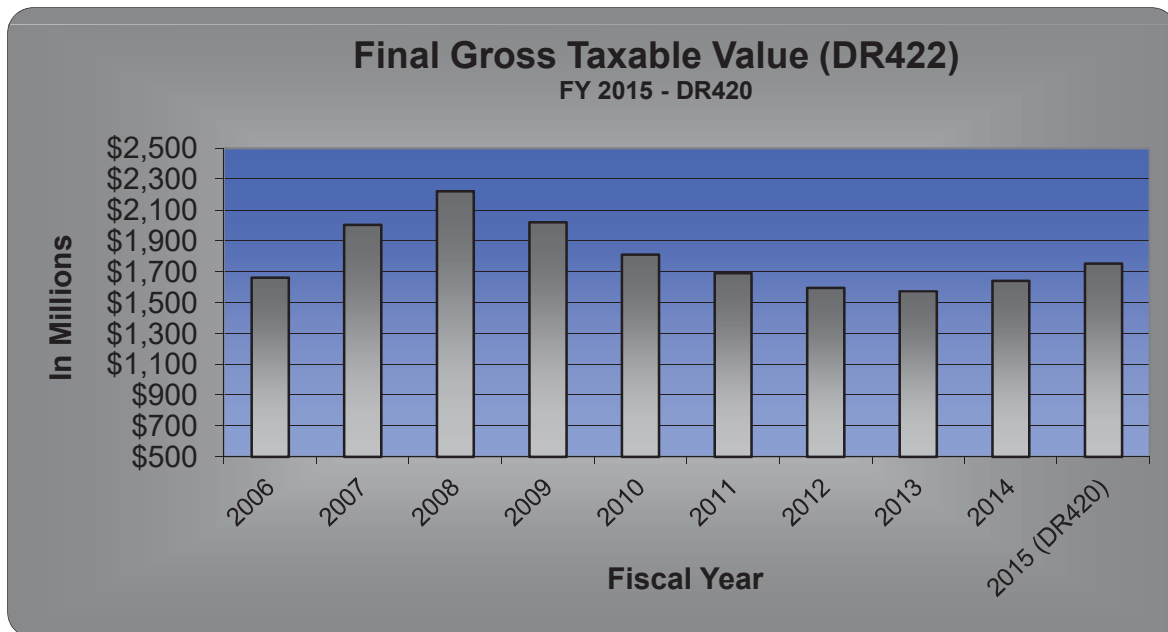
	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
ALL ENTERPRISE FUNDS			
Revenues/Transfers-In	\$11,461,436	\$11,261,436	\$11,595,267
Expenditures/Transfers-Out (includes capital, principal reduction, if applicable)	\$11,970,337	\$11,058,908	\$11,912,343
Appropriation TO (FROM) Fund Equity	(\$508,901)	\$202,528	(\$317,076)
Net Assets less Net Capital			
FUND EQUITY ¹ - October 1	\$5,515,979	\$6,940,238	\$7,142,766
Appropriation TO (FROM) Fund Equity	(\$508,901)	\$202,528	(\$317,076)
FUND EQUITY¹ - September 30	\$5,007,078	\$7,142,766	\$6,825,690
WATER & SEWER			
Revenues/Transfers-In	\$9,559,936	\$9,359,936	\$9,431,067
Expenditures/Transfers-Out (includes capital, principal reduction, if applicable)	\$9,654,617	\$9,205,488	\$9,515,716
Appropriation TO (FROM) Fund Equity	(\$94,681)	\$154,448	(\$84,649)
Net Assets less Net Capital			
FUND EQUITY ¹ - October 1	\$5,004,705	\$6,006,675	\$6,161,123
Appropriation TO (FROM) Fund Equity	(\$94,681)	\$154,448	(\$84,649)
FUND EQUITY¹ - September 30	\$4,910,024	\$6,161,123	\$6,076,474
DEVELOPMENT SERVICES (Inter-fund loan from General Fund)			
Revenues/Transfers-In	\$854,500	\$854,500	\$1,117,400
Expenditures/Transfers-Out (includes capital, principal reduction, if applicable)	\$775,473	\$775,473	\$800,599
Appropriation TO (FROM) Fund Equity	\$79,027	\$79,027	\$316,801
Net Assets less Net Capital			
FUND EQUITY ¹ - October 1	(\$245,720)	\$83,927	\$162,954
Appropriation TO (FROM) Fund Equity	\$79,027	\$79,027	\$316,801
FUND EQUITY¹ - September 30	(\$166,693)	\$162,954	\$479,755
STORMWATER			
Revenues/Transfers-In	\$1,047,000	\$1,047,000	\$1,046,800
Expenditures/Transfers-Out (includes capital, principal reduction)	\$1,540,247	\$1,077,947	\$1,596,028
Appropriation TO (FROM) Fund Equity	(\$493,247)	(\$30,947)	(\$549,228)
Net Assets less Net Capital			
FUND EQUITY ¹ - October 1	\$756,994	\$849,636	\$818,689
Appropriation TO (FROM) Fund Equity	(\$493,247)	(\$30,947)	(\$549,228)
FUND EQUITY¹ - September 30	\$263,747	\$818,689	\$269,461

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 2015 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)
2006	2005	\$1,661,073,712	12%
2007	2006	\$2,003,805,968	21%
2008	2007	\$2,220,522,082	11%
2009	2008	\$2,019,574,380	(9%)
2010	2009	\$1,811,193,254	(10%)
2011	2010	\$1,690,682,485	(7%)
2012	2011	\$1,596,424,982	(6%)
2013	2012	\$1,573,319,196	(1%)
2014	2013	\$1,640,586,630	4.3%
DR420			
2015	2014	\$1,752,158,849	6.8%



Ad Valorem Taxes (cont'd)

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

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

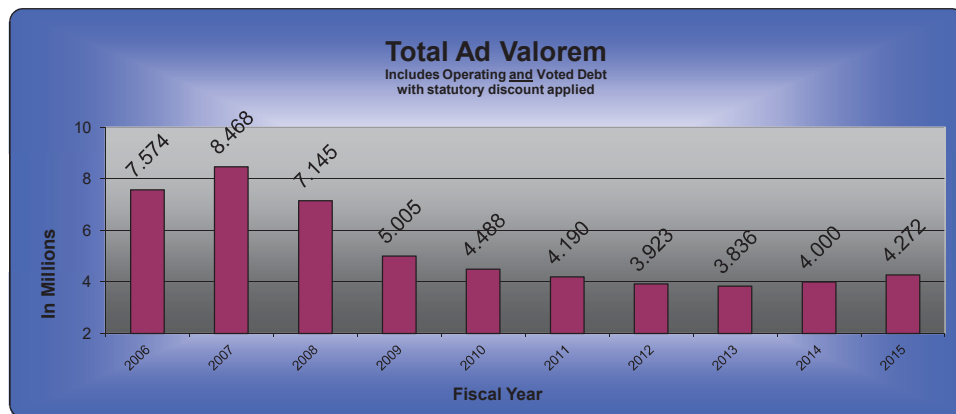
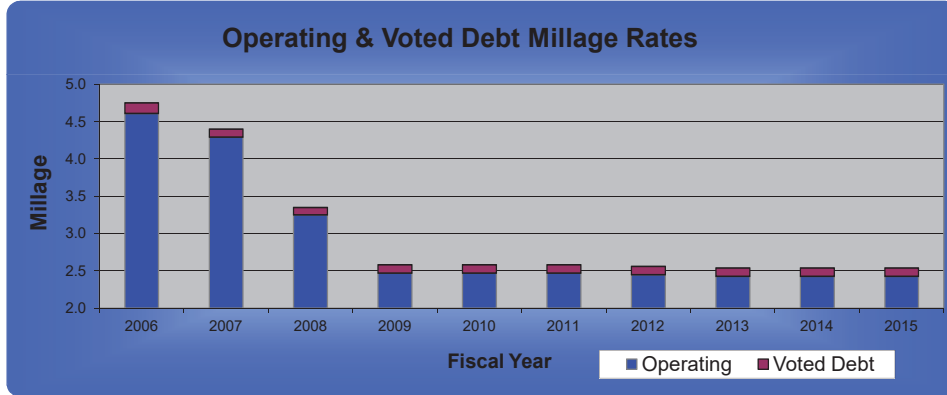
House Bill 1B was passed by the Legislature on June 14, 2007 and signed into law on June 21, 2007. A key provision of this legislation provides for maximum millage rates defined as the maximum millage that may be levied with a simple majority vote. House Bill 1B allows for millage rates higher than the maximum millage rate by meeting other voting requirements. A two-third's vote will allow an operating millage rate up to the rolled-back rate and a unanimous vote will allow an operating millage rate up to the current year's operating millage rate. *Florida Statutes 200.185 and 200.186*

Amendment One which was passed in January 2008 resulted in the following revisions to the State Constitution:

- *Doubling* of the Homestead Exemption from \$25,000 to \$50,000
- Allowance of up to \$500,000 of accumulated Save-Our-Homes exemption can be transferred (*portability*) from an existing homestead property to a newly purchased one
- Creation of a new exemption for the first \$25,000 of assessed value for *tangible personal property*
- 10% cap per year on the increase of the assessed value of a non-homestead property

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

		Millage Rate			
Fiscal Year	Tax Year	Operating	Voted Debt	Total Millage	
	2006	2005	4.6126	0.1374	4.7500
	2007	2006	4.2919	0.1100	4.4019
Partial fire assessment -	2008	2007	3.2496	0.1022	3.3518
	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
Proposed	2015	2014	2.4300	0.1100	2.5400



General Fund Transfers-In

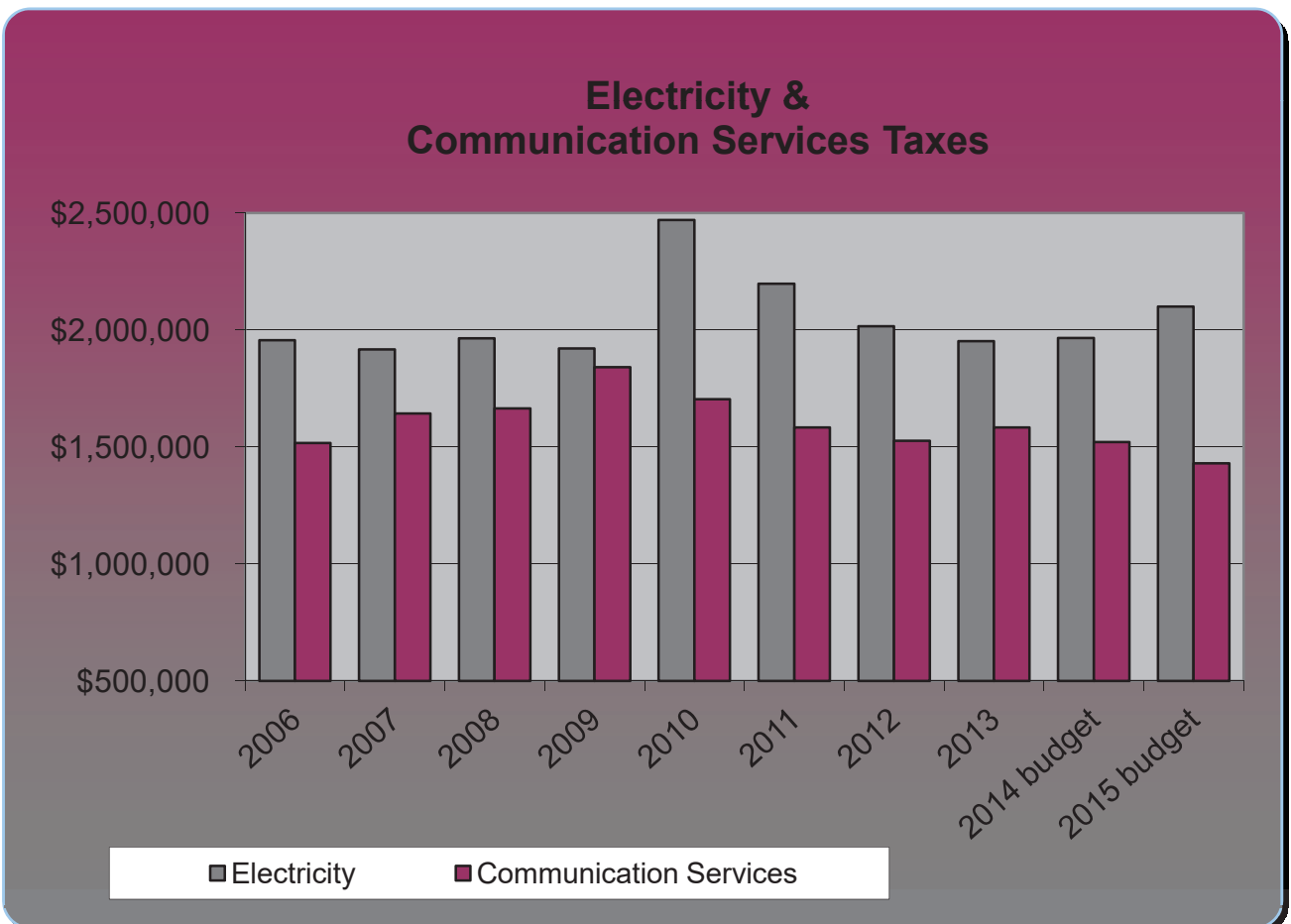
The General Fund receives a number of transfers from other funds which are both recurring and non-recurring in nature. An example of *non-recurring* transfer would be one related to a short-lived special project such as records imaging or grant activity.

Many of the *recurring* transfers are the result of centralized costs being allocated to the funds to which those costs relate, i.e. Utility Billing (Division #1360). Historically, two transfers coming from the Public and Communication Service Tax Fund and the Electric Franchise Fee Fund have comprised a significant percentage of the General Fund revenues. These revenues have been obligated to pay the annual debt service for the 2003 Debt Service Fund (#206) and the 1999 Debt Service Fund (#215). As a result of GASB 54, the Public and Communication Service Tax Fund and the Electric Franchise Fee Funds have been eliminated. Beginning in fiscal year 2011, these revenues will go directly to the General Fund with the associated debt service transfer coming from the General Fund.

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]

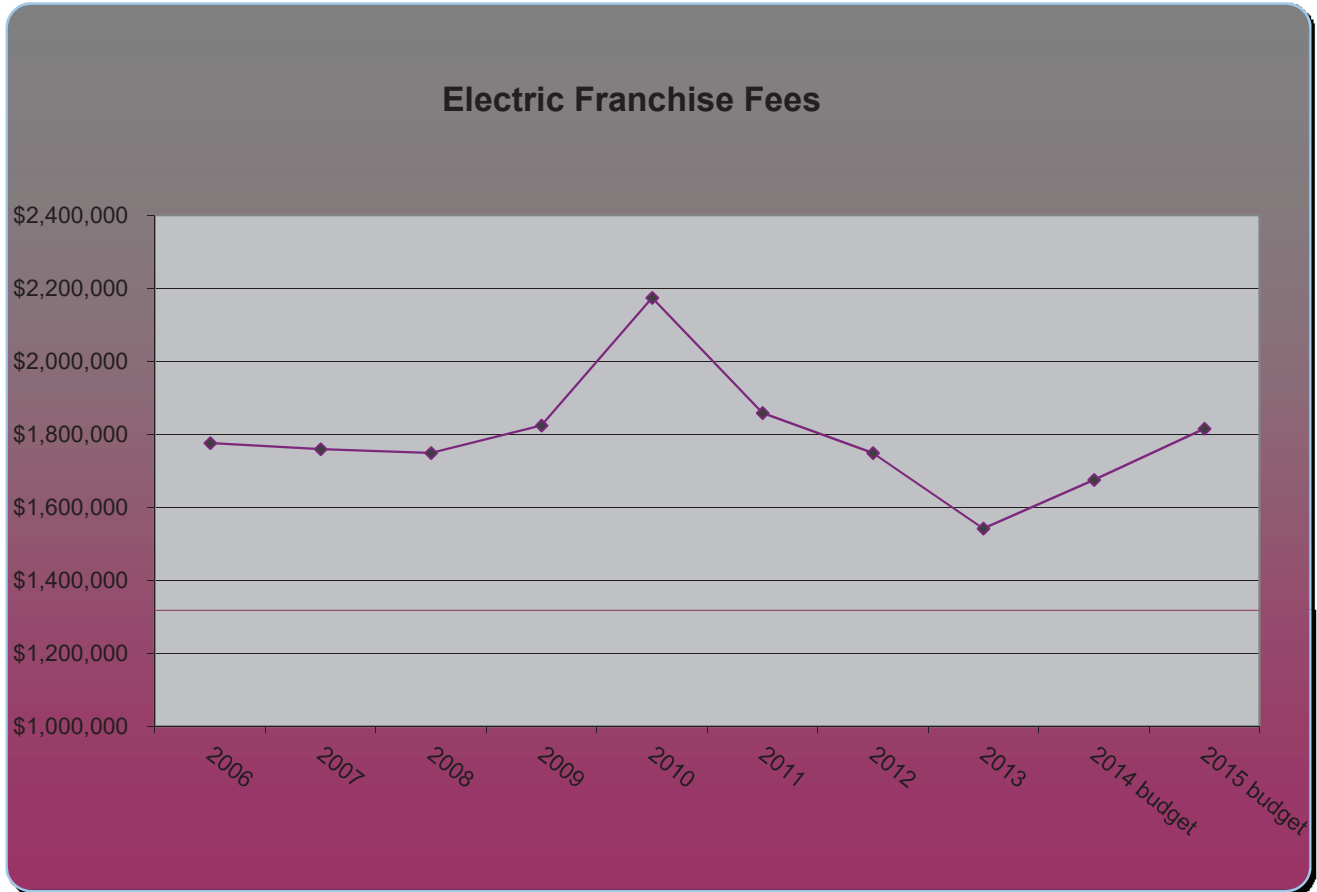
Historically, the PCST Fund has collected the utility taxes on electric, water, gas and communication service however this fund has been eliminated due to GASB 54. The fund revenues are projected using a weighted-average trend analysis. The following chart reflects eight years of historical data for the major revenue sources as well as estimates for fiscal years 2014 and 2015. As mentioned above, these revenue streams now go directly to the General Fund. The Electric Utility and Communication Service Tax revenues represent 13% and 9% of the budgeted 2015 revenues, respectively.



Electric Franchise Fees

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

The Electric Franchise Fee Fund has been eliminated due to GASB 54. Beginning fiscal year 2011, the electric franchise fee revenue from Duke Energy will go directly to the General Fund. Accordingly, the transfer to the appropriate debt service funds will now come from the General Fund (see narrative on previous page). The following chart reflects historical data for this revenue source. The current and upcoming fiscal year projections are based on a weighted-average trend analysis. Electric Franchise Fee revenues represent 11% of the General Fund budgeted 2015 revenues.



Other Funds Receiving Significant Transfers

The following list represents other funds expected to receive significant transfers during the upcoming fiscal year along with the anticipated amount and reason for transfer:

Fund	Amount	Reason for Transfer
2003 Debt Service Fund (#206)	\$884,000	From the General Fund for debt service requirements related to the series 2003 Improvement Refunding Revenue Bonds
1999 Debt Service Fund (#215)	\$207,500	From the General Fund for debt service requirements related to the series 2011 BB&T note and the 1999 Improvement Refunding Revenue Bonds
1999 Construction C.P. Fund (#305)	\$300,000	From Road Improvement Fund for construction costs related to Magnolia Park

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

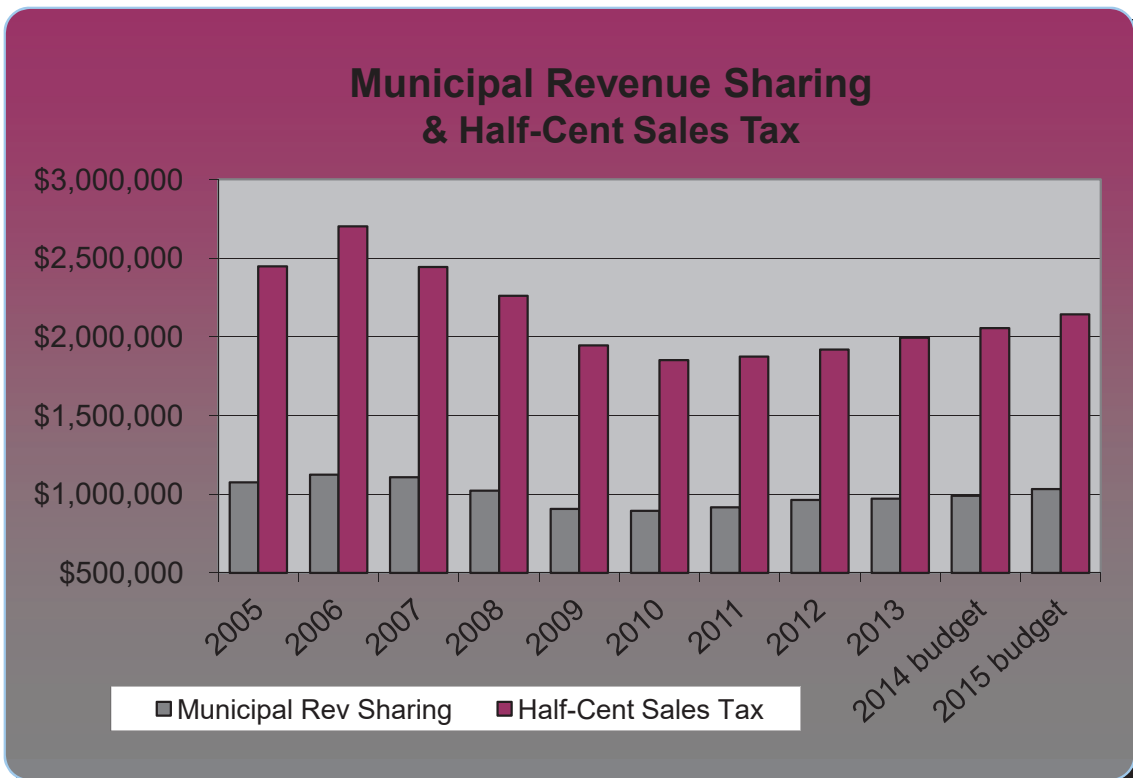
[Sections 206.605(1), 206.879(1), 212.20(6), and 218.20-.26, Florida Statutes]

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 2015, it is expected that this revenue will contribute approximately 6% of total General Fund revenues.

Local Government Half-Cent Sales Tax Program

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

This program which was authorized in 1982 is the largest revenue generator among the state-shared revenue sources. The program's primary purpose is to provide funding for local programs while offering relief from ad valorem and utility taxes. Distribution is based on allocation formulas. During fiscal year 2015, it is expected that this revenue will contribute approximately 13% of total General Fund revenues.



Local Discretionary Sales Surtax

[Sections 212.054-.055, Florida Statutes]

There are seven types of local discretionary sales surtaxes currently authorized for county and municipal government revenue sources. This surtax is also referred to as local option sales taxes. The Road Improvements Fund (#115) receives the Local Government Infrastructure Surtax - Section 212.055(2), Florida Statutes. This 1% surtax became effective in Seminole County on January 1, 2002 and expired on December 31, 2011.

A new 1% sales surtax was approved by voters in May 2014 and will become effective on January 1, 2015 and expire on December 31, 2024. The revenue and expenditure budget relative to this new Infrastructure Surtax will be accounted for in the Infrastructure Surtax Fund 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 whose primary revenue streams consist of Charges for Service with a customer base of approximately 13,200. 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 were warranted, approved and implemented with the billing cycles in October 2009. The following chart indicates three years of rate history for potable water, reclaimed water, irrigation-metered water, and sewer.

Charge Type	Water (3/4" meter)			Water - 3/4" Reclaimed			Water - 3/4" Irrigation Meters			Sewer ¹		
	2013	2014	2015*	2013	2014	2015*	2013	2014	2015*	2013	2014	2015*
Base facility charge	\$5.55	\$5.61	\$5.72	\$4.19	\$4.24	\$4.32	N/A	N/A	N/A	\$10.89	\$11.01	\$11.23
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	\$1.30	\$1.31	\$1.33	\$0.77	\$0.78	\$0.79	\$1.88	\$1.90	\$1.93	\$4.26	\$4.31	\$4.39
5,000 - 10,000	\$1.30	\$1.31	\$1.33	\$0.96	\$0.97	\$0.98	\$2.48	\$2.51	\$2.56	\$4.26	\$4.31	\$4.39
10,001 to 15,000	\$1.88	\$1.90	\$1.93	\$1.33	\$1.34	\$1.36	\$3.06	\$3.09	\$3.15	N/A	N/A	N/A
15,001 - 20,000	\$2.48	\$2.51	\$2.56	\$1.48	\$1.50	\$1.53	\$4.03	\$4.07	\$4.15	N/A	N/A	N/A
20,001 - 25,000	\$3.06	\$3.09	\$3.15	\$2.18	\$2.20	\$2.24	\$5.57	\$5.63	\$5.74	N/A	N/A	N/A
25,001 - 30,000	\$4.03	\$4.07	\$4.15	\$2.18	\$2.20	\$2.24	\$5.57	\$5.63	\$5.74	N/A	N/A	N/A
30,001 and over	\$5.57	\$5.63	\$5.74	\$2.18	\$2.20	\$2.24	\$5.57	\$5.63	\$5.74	N/A	N/A	N/A

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

* The 2015 rates include a 2% CPI adjustment

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

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

Additional cart rate - \$10.55/month

Organization-Wide Personnel Summary

Budgeted Positions by Fund/Department

GENERAL FUND

Division/Department	2012-2013 Adopted			2013-2014 Adopted			2014-2015 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	6	0.50	6.50
Finance/Admin Services	10.85	5.88	16.73	11.85	4.32	16.17	12.50	4.88	17.38
Information Services	8	0.00	8.00	8	0.00	8.00	6.50	0.00	6.50
Public Works	16	0.00	16.00	16	0.00	16.00	16	0.00	16.00
Community Development	6	0.00	6.00	6	0.00	6.00	6	0.00	6.00
Police - Uniformed	65	0.00	65.00	65	0.00	65.00	65	0.00	65.00
Police - Other	13	3.45	16.45	13	3.88	16.88	13	4.13	17.13
Parks & Recreation	13	11.07	24.07	13	11.06	24.06	13	8.84	21.84
TOTAL	137.85	20.90	158.75	138.85	19.76	158.61	138.00	18.35	156.35

ENTERPRISE FUNDS

Division/Department	2012-2013 Adopted			2013-2014 Adopted			2014-2015 Proposed		
	FTEs			FTEs			FTEs		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
Water and Sewer	35	0	35.00	35	0.73	35.73	35	1.17	36.17
Development Services	4	1.46	5.46	4	1.46	5.46	4	1.46	5.46
Stormwater	9	0.00	9.00	9	0.00	9.00	9	0.00	9.00
TOTAL	48.00	1.46	49.46	48.00	2.19	50.19	48.00	2.63	50.63

ORGANIZATION-WIDE

	2012-2013 Adopted			2013-2014 Adopted			2014-2015 Proposed		
	FTEs			FTEs			FTEs		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
ORGANIZATION-WIDE TOTAL	185.85	22.36	208.21	186.85	21.95	208.80	186.00	20.98	206.98

FTEs - Full-time Equivalents

Y/E - Year-ending

			2012-2013		2013-2014		2014-2015	
			Budgeted FTEs		Budgeted FTEs		Budgeted FTEs	
			Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
GENERAL FUND								
Executive	1200	City Manager	3	-	3	-	3	-
	1210	City Clerk	3	0.5	3	0.5	3	0.5
		Departmental Total	6	0.5	6	0.5	6	0.5
Finance/Admin Services	1300	General	5.25	1.48	5.3	1.13	5.3	1.23
	1310	Human Resources - <i>from Gen Svcs</i>	1	-	1	-	1	0.73
	1360	Utility Billing & Customer Service	4.6	4.4	5.55	3.19	6.2	2.92
		Departmental Total	10.85	5.88	11.85	4.32	12.5	4.88
			CSR position PT to FT; see Finance/Admin Overview pg			New World Project Mgr (temp position); PT Work Comp Benefits Liason		
Information Services	1340	General - <i>from Gen Svcs</i>	7	-	7	-	5.5	-
	1343	Kiva/GIS	1	-	1	-	1	-
		Departmental Total	8	0	8	0	6.5	0
			Attrition without replacement; short-term allocation of .5 FTE to Finance					
Public Works	4410	Administration	2	-	2	-	2	-
	4412	Roads and ROW Maint	10	-	10	-	10	-
	4413	Fleet Maintenance	3	-	3	-	3	-
	4414	Facilities Maintenance	1	-	1	-	1	-
		Departmental Total	16	0	16	0	16	0
Community Development	1510	Administration	2	-	2	-	2	-
	1515	Planning	2	-	2	-	2	-
	1525	Urban Beautification	2	-	2	-	2	-
		Departmental Total	6	0	6	0	6	0
Police	2110	Office of the Chief	70	1	70	1.38	70	1.63
	2116	Information Services	8	2.45	8	2.5	8	2.5
		Departmental Total	78	3.45	78	3.88	78	4.13
Parks and Recreation	7200	Administration	2	-	2	-	2	-
	7210	Athletics - General	1	5.23	1	5.46	1	4.46
	7230	Parks & Grounds	6	3.65	6	3.41	6	2.19
	7240	Program & Special Events	1	1.46	1	1.46	1	1.46
	7250	Seniors	3	0.73	3	0.73	3	0.73
		Departmental Total	13	11.07	13	11.06	13	8.84
			See Parks & Recreation Overview page					
General Fund Total			137.85	20.9	138.85	19.76	138	18.35
WATER & SEWER	3600	Operating	35	0	35	0.73	35	1.17
DEVELOPMENT SERVICES	2410	Plans and Inspections	4	1.46	4	1.46	4	1.46
STORMWATER	3800	Operating	7	-	7	-	7	-
	3810	Engineering	2	-	2	-	2	-
		Stormwater Total	9	0	9	0	9	0
CITY-WIDE TOTALS			185.85	22.36	186.85	21.95	186	20.98
			208.21		208.8		206.98	

Debt Management

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

Criteria for Managing Debt Financing:

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

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

Criteria in Selecting Revenues to Finance Public Facilities:

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

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

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

During fiscal year 2010, all debt was retired on the 2004 line of credit. In fiscal year 2011 refunding opportunities arose due to a favorable interest rate environment allowing Water and Sewer Bonds to be replaced with traditional Commercial Notes. Series 2000 Water and Sewer Revenue Bonds with maturities between 2011 and 2020 (\$870,617) were refunded and replaced with a 9-year simple interest Bank Note (BB&T) thereby reducing the average interest rate by 267 basis points yielding a cost reduction of \$134,363 (present value). Series 2001 Water and Sewer Revenue Bonds 2020 (\$3,700,000) were also refunded and replaced with an 11-year simple interest Bank Note (BB&T Bank) reducing the average interest rate by 217 basis points yielding a cost reduction of \$432,703 (present value). Series 2002 Revenue Bonds, with maturities between 2012 and 2020 (\$8,464,906) were also refunded and replaced with a 9-year simple interest SunTrust Bank Commercial Note. This action reduced the scheduled payments over the next 9 years by \$527,371 (present value). The Series 1999 General Fund Improvement Bonds 2018 (\$1,377,246) were replaced with an 8-year simple interest Bank Note (BB&T) reducing the average interest rate by 289 basis points yielding a cost reduction of \$159,766 (present value). Tuscawilla Improvement Area Special Assessment Bond, Series 2001 was refinanced with a commercial bank note for the remaining 18-year term at 3.25% (fixed rate). The effect of this refinancing is a savings of \$276,584 (present value). Finally, Limited General Obligation Refunding Bond, Series 2002 was advanced refunded and replaced with a like-term simple interest Bank Note (BB&T) reducing the average interest rate by 135 basis points yielding a cost reduction of \$283,176 (present value). Tuscawilla III is a 20-year variable rate note (indexed to the 5-year US Treasury) funded by the City of Winter Springs and secured by special assessment district levy for a capital project in a residential vicinity within the Tuscawilla community.

The following pages summarize the City's debt service requirements:

City-Wide Debt Service Requirements *

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

Year Ending 9/30	Principal	Interest	Total
2015	\$2,011,728	\$603,200	\$2,614,928
2016	\$2,678,558	\$552,773	\$3,231,331
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
	\$29,220,051	\$27,641,816	\$56,861,867

Year Ending 9/30	Fund #206 Improvement Refunding Revenue Notes ^{1,4} Series 2014 Hancock \$3,494,000		Fund #215 Improvement Refunding Revenue Bonds ^{1,3} Series 1999 US Bank 2020-30		Fund #215 Improvement Refunding Revenue Notes ^{1,3} Series 2011 BB&T thru 2019		Fund #225 Limited General Obligation Refunding Note ² 2012 BB&T	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2015	\$209,000	\$19,664			181,796	22,476	108,672	92,485
2016	\$812,000	\$25,335			196,899	18,008	112,532	88,518
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
	3,494,000	77,748	3,498,971	10,526,031	1,043,285	64,644	2,533,833	911,757

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 Bonds are payable from and secured by a pledge of the faith, credit and taxing power of the City up to one quarter mil. The taxable property valuation from the Seminole County Property Appraiser reflects declining property values from the prior year. Consequently, a slight increase in the voted debt millage rate would be warranted; however, this 2013 budget reflects a non-recurring transfer from the General Fund in order to maintain the voted-debt millage rate at 0.1100 mills. The Series 2002 Bond was 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 2018 (\$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).

CITY OF WINTER SPRINGS
FISCAL YEAR 2014-2015 BUDGET

WATER & SEWER DEBT SERVICE REQUIREMENTS

Annual Debt Service Requirements to Maturity

Year Ending 9/30	Fund #401-3600 Water & Sewer Capital Appreciation Bonds Series 2000 US Bank		Fund #401-3600 Water & Sewer Serial Bond Series 2000 US Bank		Fund #401-3600 Water & Sewer Refunding Revenue Note ^{1,2} Series 2011C BB&T		Fund #401-3600 Water & Sewer Refunding Revenue Note ^{1,2} Series 2011B BB&T		Fund #401-3600 State Revolving Loan ⁴		TOTAL WATER & SEWER ³		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	TOTAL
2015			\$103,125	\$72,242	\$903,681	\$178,722	\$88,178	\$14,655	\$67,018	\$43,927	\$1,401,786.0	\$412,671	\$1,814,457
2016			\$103,125	\$62,613	\$932,910	\$148,602	\$81,053	\$12,507	\$70,746	\$41,980	\$1,446,699	\$368,827	\$1,815,526
2017			\$103,125	\$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	\$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	\$1,031,602	\$51,766	\$93,606	\$5,245	\$76,832	\$35,810	\$1,585,890	\$228,600	\$1,814,490
2020			\$103,125	\$22,025	\$1,062,438	\$17,424	\$95,587	\$2,712	\$78,976	\$33,637	\$1,636,561	\$178,923	\$1,815,484
2021		\$942,502	\$103,125	\$11,134	\$409,439		\$102,345		\$81,178	\$31,404	\$592,962	\$1,088,165	\$1,681,127
2022	\$397,498	\$1,352,363	\$103,125	\$418,580				\$83,442	\$29,108	\$899,520	\$1,484,596	\$2,384,116	
2023	\$522,637	\$1,384,069	\$103,125					\$608,407	\$1,513,943	\$2,122,350	\$608,407	\$1,513,943	
2024	\$490,931	\$1,414,050	\$103,125					\$88,162	\$24,323	\$579,093	\$1,541,498	\$2,120,591	
2025	\$460,950	\$1,442,363	\$103,125					\$90,621	\$19,830	\$551,571	\$1,567,318	\$2,118,889	
2026	\$432,638	\$1,469,081	\$103,125					\$93,149	\$19,268	\$525,787	\$1,591,474	\$2,117,261	
2027	\$405,919	\$1,492,313	\$103,125					\$95,747	\$16,634	\$501,666	\$1,612,072	\$2,113,738	
2028	\$382,687	\$1,514,212	\$103,125					\$98,417	\$13,926	\$481,104	\$1,631,263	\$2,112,367	
2029	\$360,787	\$1,534,856	\$103,125					\$101,162	\$11,143	\$461,949	\$1,649,124	\$2,111,073	
2030	\$340,144		\$103,125					\$103,984	\$8,282	\$444,128	\$1,111,407	\$555,535	
2031			\$1,875,000					\$106,864	\$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	
	\$3,794,191	\$12,545,809	\$1,875,000	\$296,434	\$5,900,689	\$598,969	\$641,179	\$52,993	\$1,635,498	\$443,586	\$16,905,318	\$15,587,791	\$32,493,109

- 1 These debt instruments are Commercial Bank Notes secured by revenues generated from the City's Water and Sewer operations.
- 2 In fiscal year 2011, current refunding opportunities arose due to a favorable interest rate environment allowing Water and Sewer Bonds to be replaced with traditional Commercial Notes.

Series 2011B - Series 2000 Water and Sewer Revenue Bonds were partially refunded; those with maturities between 2011 and 2020 (\$870,617) were replaced with a 9-year simple interest Bank Note (BB&T) reducing the average interest rate by 267 basis points yielding a cost reduction of \$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).
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).
- 3 A look at the total debt service bond requirements for this utility reflects a relatively level annual requirement. The debt service requirements are based on the accrual method which means the interest expense is matched to the period in which it is incurred not necessarily when paid. This fund has projected fund equity in excess of the target fund equity of 25% of operating expenses. Rate increases, necessary to meet debt coverage requirements, were instituted by the Commission as follows: October 2009-7%, October 2010-7%, October 2011-7%, thereafter a CPI rate escalator.
- 4 This is a State Revolving Loan, granted by the State of Florida and funded by the Federal EPA, with a 20-year amortization and a 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.

	Fund #211		Fund #213		Fund #214		Fund #162	
	TLBD Special Assessment Revenue Note ² Series 2011 BB&T \$1,765,000		TLBD Special Assessment Revenue Note ³ Series 2006 \$430,000		INTERNAL Loan to Oak Forest Assessment District ¹ \$318,500		INTERNAL Loan to Tusawilla III Capital Assessment District ⁴ \$63,720	
Year Ending	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
9/30								
2015	\$82,124	\$52,528	\$28,350	\$3,376	\$48,752	\$3,248	\$2,471	\$1,763
2016	\$81,328	\$49,872	\$29,100	\$2,213	\$50,107	\$1,893	\$2,542	\$1,692
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
	\$1,657,310	\$467,236	\$87,334	\$6,609	\$136,284	\$5,649	\$61,322	\$28,961

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 Tusawilla Improvement Area Special Assessment Bond, Series 2001 was refinanced with a commercial bank note for the remaining 18-year term at 3.25% (fixed rate). The 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 Tusawilla Lighting and Beautification Project, Phase II. Prepayments in 2006 were utilized to retire principal of \$93,400. Additional principal was retired in fiscal years 2007, 2008, 2009, 2011 and 2012. The amortization schedule has incorporated 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 (Tusawilla III Capital) for the purpose of a capital wall project in a residential vicinity within the Tusawilla community.

GENERAL FUND

Information Services - General

Data Processing Equipment - Backup system replacement	\$36,000
Data Processing Equipment - Network storage replacement	\$85,000
Data Processing Equipment - Network storage/VMWare host	\$5,000
Data Processing Equipment - File server	\$8,300
Intangibles - SQL Upgrades	\$10,000
	<hr/>
	\$144,300

Community Development - Streetlighting

Infrastructure - Roadway streetlight installation	\$3,000
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Parks & Recreation - Parks and Grounds

Equipment - General - Chemical Sprayer	\$10,000
Equipment - General - Pressure Washing Trailer	\$5,000
Equipment - General - Fertilizer Spreader	\$6,000
CIP - Trotwood basketball courts	\$20,000
	<hr/>
	\$41,000

Parks & Recreation - Programs

CIP - Entry Door and cabinets	\$7,000
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Total General Fund - Capital Outlay

\$195,300

OTHER GOVERNMENTAL FUNDS

<u>Special Law Enforcement Trust Fund (Local) #103</u>	
Machinery - All Terrain Vehicle	\$6,050
<u>Transportation Improvement Fund #104</u>	
Equipment - General - Digital Radios (15)	\$45,000
Equipment - General - Chipper Body for truck #64	\$18,000
Vehicles - Light Duty Truck	\$22,000
Vehicles - Bucket Truck	\$35,000
Data Processing Equipment - Desktop computers (1)	\$1,200
CIP - Sidewalks	\$20,000
CIP - Underdrains	\$5,000
CIP - Resurfacing	\$120,000
	\$266,200
<u>Special Law Enforcement Trust Fund (Federal) #108</u>	
Equipment - General - SWAT tactical vests (2)	\$4,200
Equipment - General - Patrol Bicycles (3)	\$4,625
Equipment - General - Rowing machine	\$1,300
Equipment - General - Snow Cone Machine (Drug Prevention CYO Program)	\$1,650
	\$11,775
<u>Road Improvement Fund #115</u>	
Infrastructure - road network to serve Greenway Interchange District (GID); external to GID property	\$500,000
CIP - Resurfacing	\$280,000
CIP - Doran Drive	\$200,000
CIP - Market Square realignment	\$1,100,000
CIP - Winding Hollow turn lane	\$10,000
	\$2,090,000
<u>Transportation Impact Fee Fund #140</u>	
CIP - Tuscora turn lane	\$200,000
CIP - Orange Ave extension	\$600,000
	\$800,000
<u>Parks Impact Fee Fund #155</u>	
Intangibles - Recreation software	\$8,000
	\$8,000
<u>Tuscawilla Debt Service Fund</u>	
CIP - Main entry irrigation, wall feature; median landscape, tree remediation; low voltage lights	\$40,000
<u>Oak Forest Debt Service Fund #214</u>	
CIP - Oak Forest Wall refurbishment	\$4,000
<u>1999 Construction Fund #305</u>	
CIP - Magnolia Park Amphitheater	\$1,219,000
<u>Utility/Public Works Facility C.P. Fund #311</u>	
CIP - Utility/Public Works Facility	\$875,000
<u>Excellence in Customer Service Initiative C.P. Fund #317</u>	
CIP - Public Bathroom restoration	\$10,000
Intangibles - Software - Munis replacement	\$116,598
	\$126,598
Total Other Governmental Funds - Capital Outlay	<u>\$5,446,623</u>

ENTERPRISE FUNDS

Water & Sewer - Operating #401-3600

Plants and Main - Refurb West WRF Plant #1	\$140,000
Plants and Main - WTP#1 Water Quality Improvements	\$220,000
Plants and Main - VFD Installation WTP#3	\$25,000
Plants and Main - East Force Main/Reclaimed Main	\$410,000
Plants and Main - West WRF Pump control Upgrades	\$110,000
Equipment - General - Megohmmeter	\$5,100
Equipment - General - Sand Blaster	\$1,500
Equipment - General - Comp. Sampler (2)	\$13,000
Equipment - General - CL17 Replacement	\$4,500
Equipment - General - Vac Trailer	\$40,000
Equipment - General - Digital Radios (30)	\$90,000
Equipment - General - Meter handhelds (4)	\$40,000
Equipment - General - Lateral camera	\$15,000
Vehicles - Light-Duty Pickup (2)	\$44,000
Vehicles - Ford F-250 Replacement (1)	\$26,000
Data Processing Equipment - Laptop (3)	\$6,300
CIP - Lobby Counter Redesign	\$45,000
CIP - Sewer Relining	\$250,000
CIP - Lift Station #7 Upgrade	\$90,000
CIP - East Force Main Improvements	\$156,879

\$1,732,279

Stormwater - Operating #430-3800

Equipment - General - Digital radios (5)	\$15,000
Equipment - General - Underdrain camera	\$13,000
Equipment - General - Mosquito fogger	\$11,000
Equipment - General - Backhoe (replace 1996 model)	\$80,000
Vehicles - Small utility vehicle	\$20,000
Vehicles - F250	\$25,000
CIP - Underdrains	\$5,000
CIP - Pipe Relining	\$25,000
CIP - Curb inlet replacements	\$25,000
CIP - Howell Creek at Northern Way Channel	\$100,000
CIP - Edgemon & Lombardy	\$200,000

\$519,000

Total Enterprise Funds - Capital Outlay

\$2,251,279

TOTAL CAPITAL OUTLAY - ALL FUNDS

\$7,893,202

GENERAL FUND

Budget Data

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OPERATING COVERAGE

<u>Recurring</u> Revenue		\$16,731,230
Total Expenditures	\$17,163,974	
LESS :		
Capital Expenditures	(\$195,300)	
Non-recurring - UCF Incubator	(\$75,000)	
Non-recurring - Software Maintenance	(\$31,541)	
Non-recurring - Transfer to Excellence in CS Fund	(\$124,000)	
Non-recurring - Transfer to CW Debt Svc Fund	<u>(\$13,000)</u>	
<u>Recurring</u> Personal and Operating Expenditures	\$16,725,133	(\$16,725,133)
Effect on Fund Balance - OPERATING COVERAGE		<u><u>\$6,097</u></u>

CAPITAL COVERAGE

<u>Non-recurring</u> Revenue		\$0
LESS:		
Capital Expenditures	(\$195,300)	
Non-recurring UCF Incubator	(\$75,000)	
Non-recurring - Software Maintenance	(\$31,541)	
Non-recurring - Transfer to Excellence in CS Fund	(\$124,000)	
Non-recurring - Transfer to CW Debt Svc Fund	<u>(\$13,000)</u>	
Effect on Fund Balance - CAPITAL COVERAGE		<u><u>(\$438,841)</u></u>
TOTAL EFFECT ON FUND BALANCE		(\$432,744)

FUND BALANCE

<u>Projected</u> Beginning Fund Balance	\$7,914,338
Appropriation TO (FROM) Fund Balance	<u>(\$432,744)</u>
<u>Projected</u> Ending Fund Balance	<u><u>\$7,481,594</u></u>

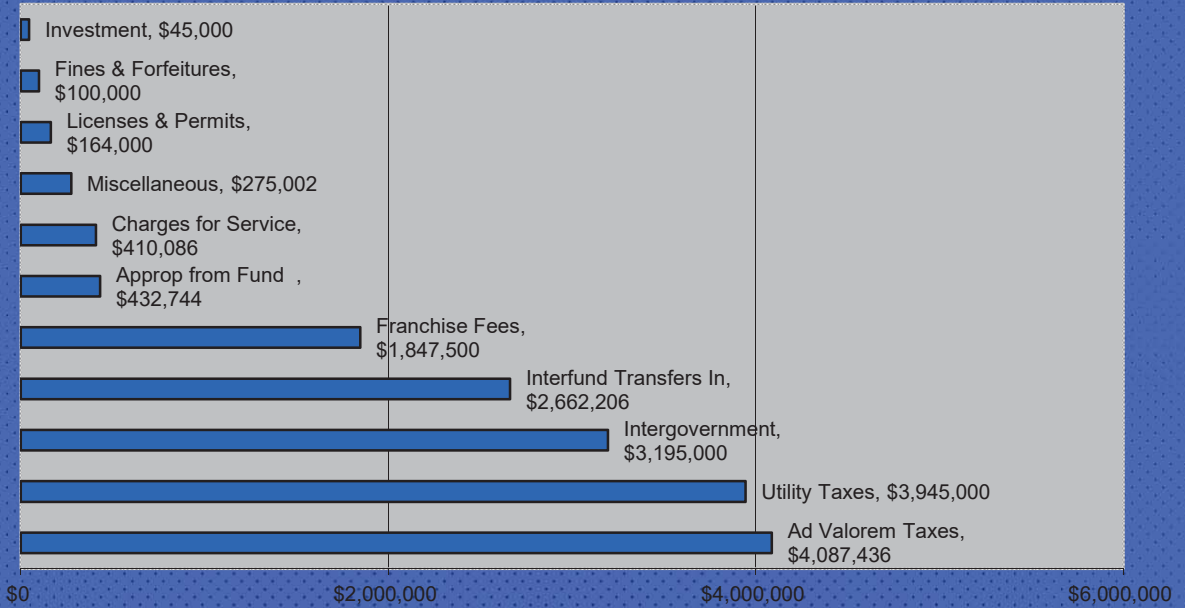
Ending Fund Balance Designations:

90-day / 25% Operating Reserve	\$4,181,283
Traffic Safety Reserves	\$427,727
Designated for Economic Development/Capital	<u>\$2,872,584</u>
Projected Total Ending Fund Balance	\$7,481,594

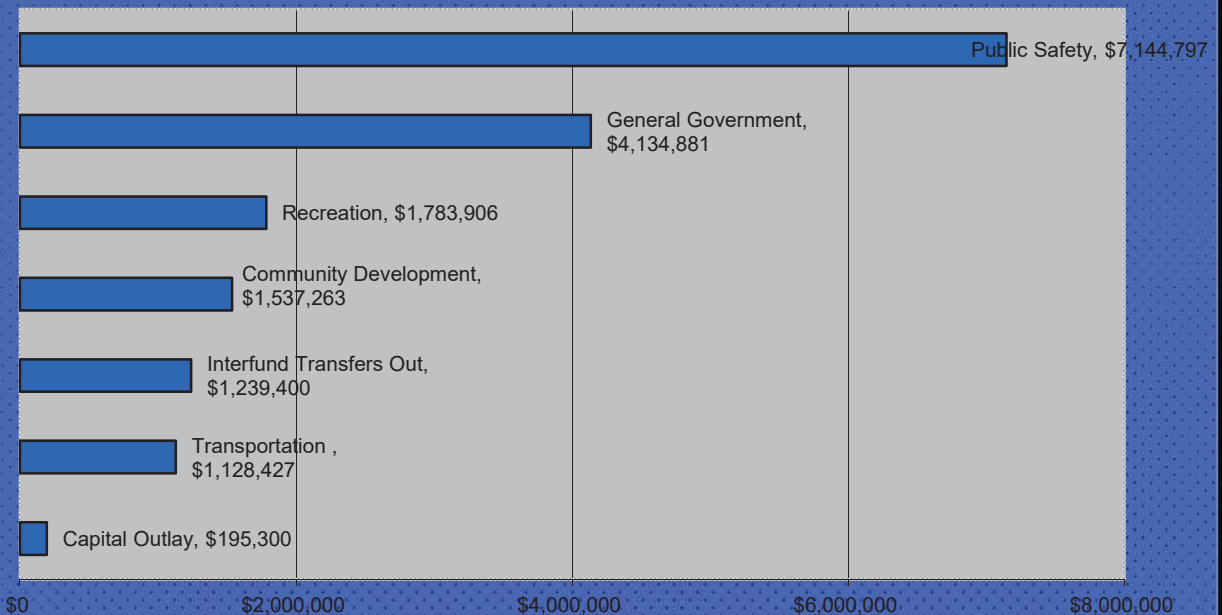
GENERAL FUND

The following presents a General Fund overview of the anticipated sources and applications of funds for the 2014-2015 fiscal year.

General Fund - Budgeted Sources



General Fund - Budgeted Applications



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NUMBER	DESCRIPTION OF REVENUES	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
<p>RECURRING REVENUES</p> <p style="text-align: right; font-size: small;">Based on DR420 valuation; millage rate of 2.4300</p>						
311000	Ad Valorem Tax Revenue	\$3,733,689	\$3,685,949	\$3,830,853	\$3,830,853	\$4,087,436
314100	Electric Utility Tax	\$2,015,839	\$1,951,447	\$1,965,000	\$1,965,000	\$2,100,000
314300	Water Utility Tax	\$362,847	\$329,014	\$350,000	\$350,000	\$350,000
314400	Gas Utility Tax	\$33,121	\$40,010	\$40,000	\$40,000	\$40,000
314800	Propane Gas Utility Tax	\$25,798	\$20,515	\$25,000	\$25,000	\$25,000
315000	Communication Service Tax	\$1,525,488	\$1,582,350	\$1,520,000	\$1,520,000	\$1,430,000
323100	Franchise Fee (Duke Energy)	\$1,748,214	\$1,541,741	\$1,675,000	\$1,675,000	\$1,815,000
323400	Franchise Fee - Gas	\$34,869	\$32,534	\$35,000	\$35,000	\$32,500
		\$5,746,176	\$5,497,611	\$5,610,000	\$5,610,000	\$5,792,500
State Revenues						
335120	State of FL - Rev Sharing - sales and gas	\$961,997	\$971,703	\$990,000	\$990,000	\$1,033,000
335140	State of FL - Mobile Home License	\$9,629	\$10,837	\$10,000	\$10,000	\$10,000
335150	State of FL - Alcoholic Beverage License	\$9,254	\$9,156	\$10,000	\$10,000	\$9,000
335180	State of FL - Half Cent Sales Tax	\$1,918,487	\$1,993,958	\$2,055,000	\$2,055,000	\$2,142,000
335191	State of FL - Motor Fuel Tax Rebate	\$14,006	\$17,798	\$15,000	\$15,000	\$15,000
		\$2,913,373	\$3,003,452	\$3,080,000	\$3,080,000	\$3,209,000
Community Development Revenues						
316000	Local Business Tax	\$105,506	\$108,849	\$125,000	\$125,000	\$120,000
329001	Zoning & Annexations	\$16,650	\$30,409	\$15,000	\$15,000	\$15,000
329002	Site Plan Review	\$0	\$10,590	\$10,000	\$10,000	\$10,000
341301	Collection fee - County Impact Fees	\$21,219	\$21,955	\$0	\$0	\$0
341302	Collection fee - County Local Business Tax	\$2,933	\$2,118	\$2,500	\$2,500	\$2,500
		\$146,308	\$173,921	\$152,500	\$152,500	\$147,500
Public Safety Revenues						
342100	Police - School Resource Officer	\$62,310	\$66,019	\$66,018	\$66,018	\$67,508
342XXX	Misc Public Safety Fees (training, etc)	\$3,600	\$30,705	\$0	\$4,500	\$0
351100	Police - Fines & Forfeitures	\$100,590	\$96,480	\$100,000	\$100,000	\$100,000
351500	Police - Traffic Light Enforcement (gross, #2118)	\$18,631	\$3,028	\$0	\$0	\$0
		\$185,131	\$196,232	\$166,018	\$170,518	\$167,508
Parks and Recreation Revenues						
347201	XXXXX League Fees #7210	\$28,547	\$21,527	\$31,000	\$31,000	\$27,000
347202	Summer Camp #7240	\$39,399	\$48,800	\$53,000	\$53,000	\$47,000
347203	Program Fees #7240	\$2,010	\$558	\$3,000	\$3,000	\$3,000
347204	Partnership League Fees #7212	\$65,784	\$67,356	\$66,500	\$66,500	\$83,500
347205	Sports Camps #7210	\$497	\$0	\$0	\$0	\$0
347206	Field Rental #7210	\$17,450	\$13,790	\$16,000	\$16,000	\$16,000
347400	XXXXX Community Events (Vendor Booths)	\$4,123	\$2,113	\$0	\$3,100	\$0
347505	Senior Center Annual Registrations	\$13,715	\$13,323	\$12,000	\$12,000	\$15,000
347510	Senior Center Therapy Pool Memberships	\$27,402	\$26,274	\$28,000	\$28,000	\$32,000
347515	Splash Playground Revenue	\$4,451	\$4,240	\$6,000	\$6,000	\$0
366000/369101	70216 Misc Revenue (Hound Ground Banners)	\$1,070	\$2,393	\$5,000	\$5,000	\$4,000
347531	Rental - Civic Center	\$13,869	\$13,724	\$15,000	\$15,000	\$15,000
347532	Rental - Pavillion	\$25,411	\$23,179	\$22,000	\$22,000	\$22,000
		\$243,728	\$237,277	\$257,500	\$260,600	\$264,500
Public Works Revenues						
344900	FDOT Reimb - Streetlighting	\$9,688	\$9,979	\$9,500	\$9,500	\$12,078
344900	FDOT Reimb - ROW Maint	\$62,000	\$62,000	\$60,000	\$60,000	\$62,000
		\$71,688	\$71,979	\$69,500	\$69,500	\$74,078
Miscellaneous Revenues						
339000	Payment in Lieu of Taxes	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
341901	Recording & Copy Fees	\$1,968	\$1,325	\$1,500	\$1,500	\$1,500
343907	NSF Check Fees	\$120	\$140	\$200	\$200	\$0
362100	Rent - Fire Stations (Seminole Cty)	\$2	\$2	\$2	\$2	\$2
362100	60004 Tower Rental - City Hall	\$95,775	\$96,297	\$94,000	\$94,000	\$95,000
362100	60005 Tower Rental - Spray Fields	\$99,595	\$100,615	\$99,000	\$99,000	\$100,000
361100/53680	Investment Income (realized/unrealized)	\$81,256	\$55,073	\$85,000	\$85,000	\$45,000
369101	Miscellaneous	\$134,962	\$92,681	\$50,000	\$72,155	\$80,000
		\$418,678	\$351,133	\$334,702	\$356,857	\$326,502
	TOTAL RECURRING REVENUES	\$13,458,771	\$13,217,554	\$13,501,073	\$13,530,828	\$14,069,024
NON-RECURRING REVENUES						
Grants						
331200	Federal - Byrne Grant	\$3,666	\$18,362	\$0	\$2,342	\$0
331700	Federal - Dep't of Energy	\$0	\$250,000	\$0	\$0	\$0
337700	Local Grants	\$556	\$0	\$0	\$0	\$0
337300	XXXXX Local Grant - 17-92 CRA	\$176,875	\$184,875	\$175,000	\$175,000	\$0
		\$181,097	\$453,237	\$175,000	\$177,342	\$0
Miscellaneous Revenues						
342900	Public Safety- Code Enforce/Lot Cleaning	\$3,089	\$0	\$0	\$0	\$0
364100	Auction Proceeds	\$52,427	\$69,283	\$0	\$0	\$0
366000	Donations	\$22,109	\$2,750	\$0	\$0	\$0
366000	XXXXX Donations - Comm Events (#7260)	\$25,670	\$30,196	\$0	\$7,960	\$0
369300	Settlements and Collections	\$0	\$300	\$0	\$0	\$0
369305	Insurance Proceeds	\$4,429	\$13,100	\$0	\$6,515	\$0
		\$107,724	\$115,629	\$0	\$14,475	\$0
	TOTAL NON-RECURRING REVENUES	\$288,821	\$568,866	\$175,000	\$191,817	\$0
	TOTAL REVENUES	\$13,747,592	\$13,786,420	\$13,676,073	\$13,722,645	\$14,069,024

NUMBER	DESCRIPTION OF REVENUES	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
TRANSFERS IN FROM OTHER FUNDS						
Recurring						
381004	Stormwater (Admin)	\$179,800	\$152,800	\$167,800	\$167,800	\$165,300
381008	Solid Waste (Admin)	\$132,134	\$134,394	\$135,000	\$135,000	\$135,000
381008	Solid Waste (Com Franchise)	\$0	\$0	\$50,000	\$50,000	\$50,000
381008	Solid Waste (City trash pick-up)	\$0	\$0	\$0	\$0	\$24,314
381090	<u>21360</u> Water & Sewer - Utility Billing	\$671,443	\$679,316	\$751,637	\$748,747	\$744,058
381091	Water & Sewer - Audit/Admin	\$810,300	\$760,200	\$799,200	\$799,200	\$817,900
381150	Dev Services - Com Dev Admin	\$111,100	\$189,430	\$157,500	\$157,500	\$152,950
381151	Dev Services - Indirect Costs	\$173,400	\$134,250	\$189,400	\$189,400	\$206,950
381600	<u>21525</u> Arbor Fund - Urban Forestry	\$0	\$0	\$33,867	\$33,867	\$14,589
381302	Oak Forest Debt Service	\$500	\$500	\$500	\$500	\$500
381302	Oak Forest Maint (Clerk/Beaut Coord/Ins)	\$14,359	\$14,130	\$14,845	\$15,320	\$11,786
381305	TLBD Debt Service I & II	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000
381305	TLBD Maint (Clerk/Beaut Coord/Ins)	\$74,931	\$73,969	\$77,196	\$67,429	\$56,022
381305	Tusawilla Phase III (Maint/DS)	\$0	\$3,466	\$2,815	\$2,540	\$1,837
381600	<u>21526</u> Transportation Improvement - Streetlighting	\$0	\$0	\$200,000	\$200,000	\$280,000
		\$2,168,967	\$2,143,455	\$2,580,760	\$2,568,303	\$2,662,206
Non-Recurring						
381090	Water & Sewer - IS Projects	\$0	\$0	\$0	\$0	\$0
381145	Transfer from Park Impact (repayment)	\$33,019	\$0	\$0	\$0	\$0
381600	Transfer from Other Funds (#108 Spec LEF - Federal)	\$0	\$0	\$0	\$4,850	\$0
		\$33,019	\$0	\$0	\$4,850	\$0
TOTAL TRANSFERS (Recurring and Non-Recurring)		\$2,201,986	\$2,143,455	\$2,580,760	\$2,573,153	\$2,662,206
TOTAL GENERAL FUND REVENUES & TRANSFERS IN		\$15,949,578	\$15,929,875	\$16,256,833	\$16,295,798	\$16,731,230

<u>DIV #</u>	<u>DEPARTMENT</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
Executive						
1100	Executive - Commission	\$108,108	\$117,438	\$114,628	\$114,628	\$108,697
1200	Executive - City Manager	\$255,917	\$344,023	\$325,392	\$332,888	\$335,848
1210	Executive - City Clerk	\$265,948	\$243,596	\$261,755	\$267,989	\$265,202
		\$629,973	\$705,057	\$701,775	\$715,505	\$709,747
General Government						
1220	General Gov't - Legal Services	\$222,859	\$217,819	\$220,000	\$220,000	\$217,500
1900	General Gov't - General	\$1,284,124	\$1,249,728	\$1,524,900	\$1,275,900	\$1,598,791
		\$1,506,983	\$1,467,547	\$1,744,900	\$1,495,900	\$1,816,291
Finance						
1300	Finance - General	\$503,251	\$504,757	\$594,534	\$607,188	\$615,519
1360	Finance - Utility Billing & Cust Svc	\$671,443	\$679,316	\$751,637	\$748,747	\$744,058
1310	Finance - Human Resources	\$62,681	\$73,559	\$74,888	\$76,747	\$111,178
1920	Finance - Risk Management	\$373,740	\$374,247	\$403,000	\$403,000	\$429,000
		\$1,611,115	\$1,631,879	\$1,824,059	\$1,835,682	\$1,899,755
Information Services						
1340	Information Services - General	\$743,834	\$728,019	\$879,771	\$887,483	\$997,123
1343	Information Services - Kiva/GIS	\$121,020	\$129,022	\$128,574	\$134,137	\$71,529
1910	Information Services - City Hall	\$29,087	\$27,354	\$25,450	\$25,450	\$24,136
		\$893,941	\$884,395	\$1,033,795	\$1,047,070	\$1,092,788
Public Works						
4410	Public Works - Administration	\$141,619	\$141,306	\$148,184	\$150,291	\$158,646
4412	Public Works - Roads and ROW Maint.	\$484,277	\$456,964	\$465,310	\$471,511	\$528,211
4413	Public Works - Fleet Maintenance	\$190,080	\$190,839	\$198,090	\$201,037	\$209,711
4414	Public Works - Facilities Maintenance	\$150,298	\$151,641	\$191,316	\$192,222	\$231,859
		\$966,274	\$940,750	\$1,002,900	\$1,015,061	\$1,128,427
Community Development						
1510	Com Dev - Administration	\$209,003	\$216,841	\$221,894	\$227,556	\$224,484
1515	Com Dev - Long Range Planning	\$156,177	\$164,092	\$170,330	\$172,222	\$171,095
1525	Com Dev - Urban Beautification	\$1,055,934	\$607,748	\$835,819	\$840,016	\$660,884
1526	Com Dev - Streetlighting	\$435,433	\$430,883	\$463,600	\$463,600	\$483,800
		\$1,856,547	\$1,419,564	\$1,691,643	\$1,703,394	\$1,540,263

<u>NUMBER</u>	<u>DEPARTMENT</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
Police						
2110	Police - Office of the Chief	\$5,784,978	\$6,022,186	\$6,008,803	\$6,164,766	\$6,374,884
2113	Police - Criminal Investigations	\$65,237	\$25,544	\$32,250	\$32,250	\$19,145
2114	Police - Community Services	\$136,218	\$59,604	\$54,450	\$58,930	\$36,640
2115	Police - Operations	\$220,081	\$432,857	\$188,100	\$186,637	\$40,590
2116	Police - Informations Services	\$529,126	\$556,681	\$557,435	\$565,457	\$561,063
2118	Police - Code Enforcement	\$44,558	\$29,530	\$13,150	\$13,150	\$12,050
2119	Police - Special Operations	\$39,648	\$15,860	\$22,650	\$33,275	\$12,825
		\$6,819,846	\$7,142,262	\$6,876,838	\$7,054,465	\$7,057,197
Fire						
2240	Fire - Operations	\$36,764	\$114,548	\$65,500	\$65,500	\$87,600
P & R - Operations						
7200	P & R - Administration	\$183,777	\$187,897	\$215,090	\$218,006	\$201,154
7210	P & R - Athletics	\$236,110	\$176,250	\$228,023	\$230,073	\$184,892
7212	P & R - Athletics - Partnerships	\$26,953	\$25,584	\$27,700	\$27,700	\$31,200
7230	P & R - Parks & Grounds	\$724,108	\$1,097,023	\$920,187	\$940,887	\$907,076
7240	P & R - Programs	\$147,018	\$161,966	\$174,709	\$187,828	\$176,502
7250	P & R - Seniors	\$282,726	\$288,723	\$295,782	\$298,391	\$296,082
7260	P & R - Community Events	\$26,288	\$30,647	\$35,000	\$33,753	\$35,000
		\$1,626,980	\$1,968,090	\$1,896,491	\$1,936,638	\$1,831,906
TOTAL GENERAL FUND EXPENDITURES & TRANSFERS OUT		\$15,948,423	\$16,274,092	\$16,837,901	\$16,869,215	\$17,163,974
FUND BALANCE - October 1						
		\$8,830,817	\$8,831,972	\$8,101,950	\$8,487,755	\$7,914,338
Appropriation TO (FROM) Fund Balance						
		\$1,155	(\$344,217)	(\$581,068)	(\$573,417)	(\$432,744)
FUND BALANCE - September 30						
		\$8,831,972	\$8,487,755	\$7,520,882	\$7,914,338	\$7,481,594

EXPENDITURES	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
Personal Services	\$576,168	\$634,907	\$618,680	\$632,410	\$649,982
Operating Expenses	\$49,360	\$64,527	\$79,795	\$79,795	\$59,765
Capital Outlay	\$4,445	\$5,623	\$3,300	\$3,300	\$0
TOTAL EXPENDITURES	\$629,973	\$705,057	\$701,775	\$715,505	\$709,747

AUTHORIZED PERSONNEL - in Full-Time Equivalent Units - FTEs; PT designates part-time positions (*italics*)

City Manager - 1200

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

City Clerk - 1210

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

TOTAL AUTHORIZED PERSONNEL

7	6.5	6.5		6.5
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NON - EMPLOYEE:

Commission - 1100

Commissioners	5	5	5		5
Mayor	1	1	1		1

Boards - 1110

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

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

CITY OF WINTER SPRINGS
FISCAL YEAR 2014-2015 BUDGET

Executive - All Divisions - Summary

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
51110	Mayor's Expense	\$14,400	\$14,400	\$14,400	\$14,400	\$14,400
51111	Commission Expense	\$58,975	\$60,367	\$60,000	\$60,000	\$60,000
51210	Regular Salaries	\$364,152	\$412,140	\$386,657	\$398,925	\$389,687
51214	Overtime Salaries	\$7,387	\$5,483	\$5,146	\$5,146	\$5,057
52110	F.I.C.A. Taxes-City Portion	\$32,217	\$34,977	\$36,186	\$36,689	\$35,890
52310	Health/Life Insurance/Dis Ins	\$28,899	\$30,413	\$41,716	\$41,716	\$56,518
52320	Workers' Comp. Insurance	\$775	\$801	\$632	\$650	\$706
52330	Pension Expense - DB	\$69,363	\$72,695	\$64,897	\$65,838	\$75,934
52336	Pension Expense - DC	\$0	\$3,631	\$9,046	\$9,046	\$11,790
	Total Payroll	\$576,168	\$634,907	\$618,680	\$632,410	\$649,982
53113	Records Management Services	\$778	\$456	\$1,000	\$1,000	\$1,000
53120	Codification	\$2,623	\$9,104	\$16,000	\$16,000	\$11,000
53140	Pre-Employment/Physicals	\$226	\$76	\$80	\$80	\$80
54010	Travel & Per Diem	\$7,286	\$5,879	\$9,750	\$9,750	\$5,450
54020	Auto Allowance	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600
54110	Telephone	\$4,935	\$6,637	\$7,670	\$7,670	\$6,640
54210	Postage	\$588	\$352	\$1,150	\$1,150	\$450
54630	Repair & Maintenance - Equipment	\$0	\$0	\$200	\$200	\$100
54710	Election Printing	\$0	\$0	\$0	\$0	\$500
54730	Printing Expense	\$144	\$1,323	\$700	\$700	\$650
54731	Publications (previously #58200)	\$3,873	\$3,135	\$3,500	\$3,500	\$3,500
54800	Promotional Activities	\$4,101	\$5,359	\$4,600	\$4,600	\$3,600
54920	Legal Advertising	\$242	\$1,240	\$850	\$850	\$800
54950	Recording Fees	\$724	\$1,414	\$1,000	\$1,000	\$1,000
55110	Office Supplies	\$1,119	\$1,207	\$1,420	\$1,296	\$750
55120	Computer Supplies	\$423	\$427	\$800	\$800	\$700
55230	Operating Supplies	\$141	\$591	\$1,400	\$1,524	\$500
55270	Small Tools & Equipment	\$846	\$200	\$850	\$850	\$450
55278	Software	\$286	\$831	\$150	\$150	\$100
55410	Subscriptions	\$0	\$1,264	\$1,000	\$1,000	\$1,000
55411	Dues & Registrations	\$10,357	\$14,774	\$12,850	\$12,850	\$11,370
55430	Employee Development	\$149	\$158	\$2,225	\$2,225	\$225
55431	Employee Education Incentive	\$1,500	\$1,500	\$1,500	\$1,500	\$500
58300	Other Grants & Aids - Econ Dev	\$5,000	\$5,000	\$7,500	\$7,500	\$5,800
	Total Operating	\$49,360	\$64,527	\$79,795	\$79,795	\$59,765
64200	Data Processing Equipment	\$4,445	\$5,623	\$3,300	\$3,300	\$0
	Total Capital	\$4,445	\$5,623	\$3,300	\$3,300	\$0
	TOTAL EXECUTIVE BUDGET	\$629,973	\$705,057	\$701,775	\$715,505	\$709,747

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
51110	Mayor's Expense	\$14,400	\$14,400	\$14,400	\$14,400	\$14,400
51111	Commission Expense	\$58,975	\$60,367	\$60,000	\$60,000	\$60,000
52110	F.I.C.A. Taxes-City Portion	\$5,613	\$5,720	\$5,984	\$5,984	\$5,692
52320	Workers' Comp. Insurance	\$132	\$125	\$104	\$104	\$115
	Total Payroll	\$79,120	\$80,612	\$80,488	\$80,488	\$80,207
54010	Travel & Per Diem	\$6,012	\$5,359	\$4,000	\$4,000	\$3,200
54110	Telephone	\$2,880	\$3,709	\$3,840	\$3,840	\$3,840
54730	Printing Expense	\$0	\$1,240	\$250	\$250	\$350
54731	Publications (see below)	\$3,873	\$3,135	\$3,500	\$3,500	\$3,500
54800	Promotion	\$4,101	\$5,359	\$4,600	\$4,600	\$3,600
55230	Operating Supplies	\$141	\$370	\$400	\$400	\$150
55270	Small Tools & Equipment	\$229	\$0	\$250	\$250	\$0
55411	Dues & Registrations (see below)	\$6,752	\$11,368	\$9,800	\$9,800	\$8,050
58300	Other Grants & Aids - Econ Dev (see below)	\$5,000	\$5,000	\$7,500	\$7,500	\$5,800
	Total Operating	\$28,988	\$35,540	\$34,140	\$34,140	\$28,490
64200	Data Processing Equipment	\$0	\$1,286	\$0	\$0	\$0
	Total Capital	\$0	\$1,286	\$0	\$0	\$0
	TOTAL BUDGET	\$108,108	\$117,438	\$114,628	\$114,628	\$108,697

Dues & Registrations:		Publications:	
Florida League of Cities Annual Dues	\$3,250	Excellence in Seminole	\$2,900
Tri-County League of Cities Annual Dues	\$900	General	\$600
IEMO Conference (1)	\$300		\$3,500
Advanced IEMO Conference (1)	\$300		
Seminole Chamber Luncheon	\$300		
Florida League of Cities Annual Conference (6)	\$1,800	Other Grants & Aids - Econ Dev:	
Leadership Seminole	\$600	Oviedo-Winter Springs Chamber	\$5,000
State of the County	\$600	Seminole Chamber	\$800
	\$8,050		\$5,800

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
51210	Regular Salaries	\$182,567	\$248,508	\$223,457	\$230,318	\$222,397
51214	Overtime Salaries	\$2,559	\$983	\$1,831	\$1,831	\$1,664
52110	F.I.C.A. Taxes-City Portion	\$12,652	\$16,483	\$17,391	\$17,595	\$17,141
52310	Health/Life Insurance/Dis Ins	\$7,288	\$15,384	\$15,782	\$15,782	\$30,402
52320	Workers' Comp. Insurance	\$323	\$408	\$304	\$314	\$336
52330	Pension Expense - DB	\$37,401	\$48,412	\$43,272	\$43,693	\$46,232
52336	Pension Expense - DC	\$0	\$1,385	\$3,825	\$3,825	\$6,446
	Total Payroll	\$242,790	\$331,563	\$305,862	\$313,358	\$324,618
53140	Pre-Employment/Physicals	\$75	\$0	\$80	\$80	\$80
54010	Travel & Per Diem	\$606	\$183	\$5,000	\$5,000	\$1,000
54020	Auto Allowance	\$3,600	\$3,600	\$3,600	\$3,600	\$3,600
54110	Telephone	\$1,095	\$1,800	\$2,830	\$2,830	\$1,800
54210	Postage	\$20	\$86	\$150	\$150	\$150
54630	Repair & Maintenance - Equipment	\$0	\$0	\$100	\$100	\$100
54730	Printing Expense	\$44	\$0	\$200	\$200	\$100
54930	Classified Advertising	\$419	\$0	\$0	\$0	\$0
55110	Office Supplies	\$153	\$198	\$420	\$296	\$250
55120	Computer Supplies	\$232	\$147	\$500	\$500	\$400
55230	Operating Supplies	\$0	\$131	\$0	\$124	\$100
55270	Small Tools & Equipment	\$379	\$6	\$300	\$300	\$300
55278	Software	\$286	\$293	\$0	\$0	\$0
55410	Subscriptions	\$0	\$958	\$1,000	\$1,000	\$1,000
55411	Dues & Registrations	\$2,031	\$1,674	\$1,850	\$1,850	\$1,850
55430	Employee Development	\$0	\$0	\$2,000	\$2,000	\$0
55431	Employee Education Incentive	\$1,500	\$1,500	\$1,500	\$1,500	\$500
	Total Operating	\$10,440	\$10,576	\$19,530	\$19,530	\$11,230
64200	Data Processing Equipment	\$2,687	\$1,884	\$0	\$0	\$0
	Total Capital	\$2,687	\$1,884	\$0	\$0	\$0
	TOTAL BUDGET	\$255,917	\$344,023	\$325,392	\$332,888	\$335,848

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
51210	Regular Salaries	\$181,585	\$163,632	\$163,200	\$168,607	\$167,290
51214	Overtime Salaries (for board clerks)	\$4,828	\$4,500	\$3,315	\$3,315	\$3,393
52110	F.I.C.A. Taxes-City Portion	\$13,952	\$12,774	\$12,811	\$13,110	\$13,057
52310	Health/Life Insurance	\$21,611	\$15,029	\$25,934	\$25,934	\$26,116
52320	Workers' Comp. Insurance	\$320	\$268	\$224	\$232	\$255
52330	Pension Expense - DB	\$31,962	\$24,283	\$21,625	\$22,145	\$29,702
52336	Pension Expense - DC	\$0	\$2,246	\$5,221	\$5,221	\$5,344
	Total Payroll	\$254,258	\$222,732	\$232,330	\$238,564	\$245,157
53113	Records Management Services	\$778	\$456	\$1,000	\$1,000	\$1,000
53120	Codification	\$2,623	\$9,104	\$16,000	\$16,000	\$11,000
53140	Pre-Employment/Physicals	\$151	\$76	\$0	\$0	\$0
54010	Travel & Per Diem	\$668	\$337	\$750	\$750	\$1,250
54110	Telephone	\$960	\$1,128	\$1,000	\$1,000	\$1,000
54210	Postage	\$568	\$266	\$1,000	\$1,000	\$300
54630	Repair & Maintenance - Equipment	\$0	\$0	\$100	\$100	\$0
54710	Election Printing	\$0	\$0	\$0	\$0	\$500
54730	Printing Expense	\$100	\$83	\$250	\$250	\$200
54920	Legal Advertising	\$242	\$1,240	\$850	\$850	\$800
54950	Recording Fees	\$724	\$1,414	\$1,000	\$1,000	\$1,000
55110	Office Supplies	\$966	\$1,009	\$1,000	\$1,000	\$500
55120	Computer Supplies	\$191	\$280	\$300	\$300	\$300
55230	Operating Supplies	\$0	\$90	\$1,000	\$1,000	\$250
55270	Small Tools & Equipment	\$238	\$194	\$300	\$300	\$150
55278	Software	\$0	\$538	\$150	\$150	\$100
55410	Subscriptions	\$0	\$306	\$0	\$0	\$0
55411	Dues & Registrations	\$1,574	\$1,732	\$1,200	\$1,200	\$1,470
55430	Employee Development	\$149	\$158	\$225	\$225	\$225
	Total Operating	\$9,932	\$18,411	\$26,125	\$26,125	\$20,045
64200	Data Processing Equipment	\$1,758	\$2,453	\$3,300	\$3,300	\$0
	Total Capital	\$1,758	\$2,453	\$3,300	\$3,300	\$0
	TOTAL BUDGET	\$265,948	\$243,596	\$261,755	\$267,989	\$265,202

<u>EXPENDITURES</u>	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$362,983	\$361,547	\$643,400	\$394,400	\$700,891
Transfers	\$1,144,000	\$1,106,000	\$1,101,500	\$1,101,500	\$1,115,400
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,506,983	\$1,467,547	\$1,744,900	\$1,495,900	\$1,816,291

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
53111	Legal Services - General	\$214,400	\$214,692	\$215,000	\$215,000	\$215,000
53118	Legal Services - Litigation	\$5,984	\$3,127	\$0	\$0	\$0
53119	Legal/Actuarial/Consulting - Pension	\$2,475	\$0	\$5,000	\$5,000	\$2,500
53130	Trustee Fees	\$1,150	\$1,150	\$1,150	\$1,150	\$1,150
53180	Consulting Services	\$15,000	\$15,000	\$15,000	\$15,000	\$65,000
53410	Billing Services Cost - Ad Valorem	\$697	\$717	\$700	\$700	\$750
53411	Bank Service Charges	\$4,919	\$4,523	\$5,500	\$5,083	\$4,000
54451	Trail Lease Costs	\$300	\$300	\$300	\$300	\$300
55201	US 17-92 Tax Payment	\$43,058	\$46,800	\$51,750	\$52,167	\$64,407
56910	Contingencies	\$0	\$0	\$25,000	\$25,000	\$40,000
56910	Contingencies - Bonus	\$0	\$0	\$120,000	\$0	\$102,284
56910	Contingencies - Sick leave buy-back	\$0	\$0	\$129,000	\$0	\$130,500
58300	Other Grants & Aids - Economic Development	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
	Total Operating	\$362,983	\$361,547	\$643,400	\$394,400	\$700,891
58125	Transfer to Other Funds (CW Debt Svc)	\$55,500	\$27,000	\$10,000	\$10,000	\$13,000
58140	Transfer to #206 - Debt Service	\$894,200	\$885,000	\$884,000	\$884,000	\$885,400
58140	Transfer to #215 - Debt Service	\$194,300	\$194,000	\$207,500	\$207,500	\$217,000
	Total Transfers	\$1,144,000	\$1,106,000	\$1,101,500	\$1,101,500	\$1,115,400
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL GENERAL GOVERNMENT BUDGET	\$1,506,983	\$1,467,547	\$1,744,900	\$1,495,900	\$1,816,291

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
53111	Legal Services - General	\$214,400	\$214,692	\$215,000	\$215,000	\$215,000
53118	Legal Services - Litigation	\$5,984	\$3,127	\$0	\$0	\$0
53119	Legal/Actuarial/Consulting	\$2,475	\$0	\$5,000	\$5,000	\$2,500
	Total Operating	\$222,859	\$217,819	\$220,000	\$220,000	\$217,500
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL BUDGET	\$222,859	\$217,819	\$220,000	\$220,000	\$217,500

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
53130	Trustee Fees	\$1,150	\$1,150	\$1,150	\$1,150	\$1,150
53180	Consulting Services	\$15,000	\$15,000	\$15,000	\$15,000	\$65,000
53410	Billing Services Cost - Ad Valorem	\$697	\$717	\$700	\$700	\$750
53411	Bank Service Charges	\$4,919	\$4,523	\$5,500	\$5,083	\$4,000
54451	Trail Lease Costs	\$300	\$300	\$300	\$300	\$300
54920	Legal Advertising	\$0	\$238	\$0	\$0	\$0
55201	US 17-92 Tax Payment	\$43,058	\$46,800	\$51,750	\$52,167	\$64,407
56910	Contingencies	\$0	\$0	\$25,000	\$25,000	\$40,000
56910	Contingencies - Merit	\$0	\$0	\$120,000	\$0	\$102,284
56910	Contingencies ¹ - Sick leave buy-back	\$0	\$0	\$129,000	\$0	\$130,500
58300	Other Grants/Aids - Econ Dev (UCF)	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000
	Total Operating	\$140,124	\$143,728	\$423,400	\$174,400	\$483,391
58125	Transfer to Other Funds (CW Debt Svc)	\$55,500	\$27,000	\$10,000	\$10,000	\$13,000
58140	Transfer to #206 - Debt Service	\$894,200	\$885,000	\$884,000	\$884,000	\$885,400
58140	Transfer to #215 - Debt Service	\$194,300	\$194,000	\$207,500	\$207,500	\$217,000
	Total Transfers	\$1,144,000	\$1,106,000	\$1,101,500	\$1,101,500	\$1,115,400
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL BUDGET	\$1,284,124	\$1,249,728	\$1,524,900	\$1,275,900	\$1,598,791

¹ The budget related to the sick-leave buy-back was previously placed in each division's budget. Inherent issues with that budgeting method have resulted in this new budgeting approach.

<u>EXPENDITURES</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
Personal Services	\$889,968	\$916,592	\$988,696	\$1,037,019	\$1,110,915
Operating Supplies	\$719,840	\$712,234	\$777,363	\$790,663	\$788,840
Capital Outlay	\$1,307	\$3,053	\$58,000	\$8,000	\$0
TOTAL EXPENDITURES	\$1,611,115	\$1,631,879	\$1,824,059	\$1,835,682	\$1,899,755

AUTHORIZED PERSONNEL - in Full-Time Equivalent Units - FTEs; PT designates part-time positions (*italics*)

General - 1300

Finance & Admin Svcs. Director	1	1	1	1
Accountant	2.50	2.50	2	2
Accountant (PT)	-	0.25	-	-
Accounts Payable Clerk (PT)	1.23	1.23	1.13	1.23
Management & Budget Analyst (20% to 1360)	1	0.75	0.80	0.80
Financial Analyst (50% to 1360)	-	-	0.50	0.50
Controller	1	1	1	1
Total	6.73	6.73	6.43	6.53

Human Resources - 1310

HR and Benefits Manager	1	1	1	1
Work Comp Benefit Liason	-	-	-	0.73
Total	1	1	1	1.73

Utility Billing - 1360

Billing Operations Mgr	1	1	1	1
Utility Billing Analyst	1	1	1	1
Ass't Manager	-	-	-	1
New World Project Manager (temp IS allocation)	-	-	-	0.50
Customer Service Rep I (FT)	1	1	2	-
Customer Service Rep I (PT)	0.56	4.40	3.19	2.92
Customer Service Rep II	-	-	-	1
Utility Billing Specialist	3	0.85	0.85	1
Financial Analyst (50% to 1300)	0.50	0.50	0.50	0.50
Mgmt & Budget Analyst (80% to 1300)	-	0.25	0.20	0.20
Operator	1	-	-	-
Total	8.06	9.00	8.74	9.12

TOTAL AUTHORIZED PERSONNEL

15.79	16.73	16.17	17.38
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CITY OF WINTER SPRINGS
FISCAL YEAR 2014-2015 BUDGET

Finance & Administrative Services - All Divisions - Summary

Account Number	Description of Expenditure	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
51210	Regular Salaries	\$675,223	\$688,170	\$715,774	\$753,040	\$783,686
51214	Overtime Salaries	\$5,181	\$2,870	\$6,258	\$7,758	\$7,849
52110	F.I.C.A. Taxes-City Portion	\$51,279	\$52,075	\$55,308	\$58,068	\$60,552
52310	Health/Life Insurance/Dis Ins	\$48,783	\$45,622	\$89,628	\$93,528	\$90,967
52320	Workers' Comp. Insurance	\$1,169	\$1,096	\$990	\$1,025	\$1,188
52330	Pension Expense - DB	\$106,726	\$121,786	\$107,247	\$110,109	\$150,767
52336	Pension Expense - DC	\$1,607	\$4,973	\$13,491	\$13,491	\$15,906
	Total Payroll	\$889,968	\$916,592	\$988,696	\$1,037,019	\$1,110,915
52510	Unemployment Compensation	\$19,815	\$5,500	\$8,000	\$8,000	\$11,000
53112	Financial Advisor	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500
53140	Pre-Employment/Physicals	\$597	\$514	\$1,298	\$1,298	\$560
53180	Consultant Services	\$1,055	\$1,000	\$5,250	\$5,250	\$4,000
53186	Outside Services - Temp Serv.	\$1,143	\$0	\$0	\$0	\$0
53188	Contract Services	\$161,166	\$170,951	\$171,000	\$171,000	\$173,000
53210	Audit Services	\$40,000	\$44,500	\$44,000	\$44,000	\$40,000
54010	Travel & Per Diem	\$230	\$1,186	\$1,150	\$1,150	\$900
54110	Telephone	\$1,184	\$1,250	\$1,640	\$1,640	\$2,410
54210	Postage	\$67,359	\$61,100	\$68,600	\$68,342	\$71,600
54501	Collection Services	\$1,683	\$2,674	\$4,500	\$4,500	\$3,500
54510	General Insurance	\$337,114	\$324,677	\$400,000	\$415,000	\$393,000
54511	General Insurance Settlements	\$31,811	\$44,070	\$10,000	\$10,000	\$25,000
54630	Repair & Maintenance - Equip	\$0	\$14	\$450	\$450	\$200
54632	Software Maintenance & License	\$3,278	\$2,286	\$3,200	\$3,200	\$2,900
54633	Maint. Agree & Contracts	\$7,150	\$7,820	\$7,850	\$8,108	\$8,600
54730	Printing Expense	\$5,467	\$3,270	\$6,300	\$6,300	\$5,100
54810	Employee Relations	\$8,551	\$7,254	\$8,800	\$6,800	\$5,800
54920	Legal Advertising	\$754	\$635	\$800	\$800	\$800
55110	Office Supplies	\$2,667	\$1,906	\$3,150	\$3,150	\$3,250
55120	Computer Supplies	\$4,046	\$1,921	\$3,250	\$3,250	\$3,000
55230	Operating Supplies	\$1,114	\$1,266	\$1,350	\$1,350	\$1,400
55270	Small Tools & Equipment	\$2,655	\$1,452	\$2,450	\$2,750	\$2,000
55278	New Software-Systems	\$0	\$1,706	\$750	\$750	\$500
55411	Dues & Registrations	\$1,554	\$1,724	\$2,400	\$2,400	\$2,300
55430	Employee Development	\$1,947	\$5,906	\$3,675	\$3,675	\$10,520
	Total Operating	\$719,840	\$712,234	\$777,363	\$790,663	\$788,840
64200	Data Processing Equipment	\$1,307	\$3,053	\$8,000	\$8,000	\$0
65000	XXXXX CIP (Utility Billing lobby reconfig)	\$0	\$0	\$50,000	\$0	\$0
	Total Capital	\$1,307	\$3,053	\$58,000	\$8,000	\$0
TOTAL FINANCE/ADMIN SVCS BUDGET		\$1,611,115	\$1,631,879	\$1,824,059	\$1,835,682	\$1,899,755

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
51210	Regular Salaries	\$339,865	\$320,439	\$370,130	\$379,441	\$376,545
51214	Overtime Salaries	\$2,117	\$168	\$3,601	\$5,101	\$3,484
52110	F.I.C.A. Taxes-City Portion	\$25,481	\$23,847	\$28,663	\$29,280	\$29,072
52310	Health/Life Insurance/Dis Ins	\$31,050	\$35,289	\$61,715	\$61,715	\$62,079
52320	Workers' Comp. Insurance	\$590	\$510	\$502	\$520	\$566
52330	Pension Expense - DB	\$56,663	\$71,948	\$61,623	\$62,831	\$85,659
52336	Pension Expense - DC	\$837	\$1,725	\$7,495	\$7,495	\$6,974
	Total Payroll	\$456,603	\$453,926	\$533,729	\$546,383	\$564,379
53112	Financial Advisor	\$17,500	\$17,500	\$17,500	\$17,500	\$17,500
53140	Pre-Employment/Physicals	\$156	\$219	\$150	\$150	\$100
53180	Consultant Services	(\$1,500)	\$1,000	\$1,500	\$1,500	\$0
53186	Outside Services - Temp Serv.	\$857	\$0	\$0	\$0	\$0
53210	Audit Services	\$20,000	\$19,750	\$22,000	\$22,000	\$20,000
54010	Travel & Per Diem	\$6	\$701	\$1,000	\$1,000	\$500
54110	Telephone	\$960	\$960	\$1,080	\$1,080	\$960
54210	Postage	\$2,278	\$2,665	\$2,500	\$2,500	\$2,500
54630	Repair & Maintenance - Equip	\$0	\$0	\$200	\$200	\$0
54632	Software Maintenance & License	\$584	\$206	\$1,000	\$1,000	\$500
54730	Printing Expense	\$1,056	\$193	\$1,200	\$1,200	\$500
54920	Legal Advertising	\$602	\$635	\$800	\$800	\$800
55110	Office Supplies	\$472	\$950	\$1,000	\$1,000	\$1,000
55120	Computer Supplies	\$1,113	\$985	\$1,200	\$1,200	\$1,200
55230	Operating Supplies	\$438	\$664	\$750	\$750	\$750
55270	Small Tools & Equipment	\$443	\$825	\$1,250	\$1,250	\$750
55278	New Software-Systems	\$0	\$356	\$750	\$750	\$500
55411	Dues & Registrations	\$1,374	\$1,509	\$1,750	\$1,750	\$1,650
55430	Employee Development	\$309	\$704	\$1,175	\$1,175	\$1,930
	Total Operating	\$46,648	\$49,822	\$56,805	\$56,805	\$51,140
64200	Data Processing Equipment	\$0	\$1,009	\$4,000	\$4,000	\$0
	Total Capital	\$0	\$1,009	\$4,000	\$4,000	\$0
	TOTAL BUDGET	\$503,251	\$504,757	\$594,534	\$607,188	\$615,519

CITY OF WINTER SPRINGS
FISCAL YEAR 2014-2015 BUDGET

Finance & Admin Svcs - Human Resources - 1310

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
51210	Regular Salaries	\$38,291	\$43,565	\$45,183	\$46,582	\$71,961
51214	Overtime Salaries	\$103	\$0	\$0	\$0	\$200
52110	F.I.C.A. Taxes-City Portion	\$2,911	\$3,264	\$3,456	\$3,563	\$5,520
52310	Health/Life Insurance/Dis Ins	\$4,447	\$379	\$274	\$1,974	\$370
52320	Workers' Comp. Insurance	\$72	\$69	\$61	\$64	\$109
52330	Pension Expense - DB	\$5,814	\$11,225	\$10,996	\$11,346	\$17,113
52336	Pension Expense - DC	\$0	\$1,250	\$0	\$0	\$0
	Total Payroll	\$51,638	\$59,752	\$59,970	\$63,529	\$95,273
53140	Pre-Employment/Physicals	\$68	\$0	\$1,058	\$1,058	\$60
53180	Consultant Services	\$0	\$0	\$1,250	\$1,250	\$0
54010	Travel & Per Diem	\$224	\$428	\$0	\$0	\$250
54110	Telephone	\$0	\$165	\$160	\$160	\$1,200
54210	Postage	\$54	\$100	\$100	\$100	\$100
54730	Printing Expense	\$0	\$0	\$100	\$100	\$100
54810	Employee Relations	\$8,551	\$7,254	\$8,800	\$6,800	\$5,800
54930	Classified Advertising	\$0	\$152	\$0	\$0	\$0
55110	Office Supplies	\$111	\$142	\$150	\$150	\$250
55120	Computer Supplies	\$40	\$0	\$50	\$50	\$50
55230	Operating Supplies	\$177	\$123	\$100	\$100	\$150
55270	Small Tools & Equipment	\$0	\$0	\$0	\$300	\$0
55278	New Software-Systems	\$0	\$175	\$0	\$0	\$0
55411	Dues & Registrations	\$180	\$215	\$650	\$650	\$650
55430	Employee Development	\$1,638	\$5,053	\$2,500	\$2,500	\$7,295
	Total Operating	\$11,043	\$13,807	\$14,918	\$13,218	\$15,905
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL BUDGET	\$62,681	\$73,559	\$74,888	\$76,747	\$111,178

CITY OF WINTER SPRINGS
FISCAL YEAR 2014-2015 BUDGET

Finance & Admin Svcs - Utility Billing - 1360

This division (1360) is funded by a transfer from the Water & Sewer Utility Fund - see General Fund revenues 001-381090

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
51210	Regular Salaries	\$297,067	\$324,166	\$300,461	\$327,017	\$335,180
51214	Overtime Salaries	\$2,961	\$2,702	\$2,657	\$2,657	\$4,165
52110	F.I.C.A. Taxes-City Portion	\$22,887	\$24,964	\$23,189	\$25,225	\$25,960
52310	Health/Life Insurance	\$13,286	\$9,954	\$27,639	\$29,839	\$28,518
52320	Workers' Comp. Insurance	\$507	\$517	\$427	\$441	\$513
52330	Pension Expense - DB	\$44,249	\$38,613	\$34,628	\$35,932	\$47,995
52336	Pension Expense - DC	\$770	\$1,998	\$5,996	\$5,996	\$8,932
	Total Payroll	\$381,727	\$402,914	\$394,997	\$427,107	\$451,263
53140	Pre-Employment/Physicals	\$373	\$295	\$90	\$90	\$400
53180	Consulting	\$2,555	\$0	\$2,500	\$2,500	\$4,000
53186	Outside Serv.-Temp Services	\$286	\$0	\$0	\$0	\$0
53188	Contract Services	\$161,166	\$170,951	\$171,000	\$171,000	\$173,000
53210	Audit Services	\$20,000	\$24,750	\$22,000	\$22,000	\$20,000
54010	Travel & Per Diem	\$0	\$57	\$150	\$150	\$150
54110	Telephone	\$224	\$125	\$400	\$400	\$250
54210	Postage	\$65,027	\$58,335	\$66,000	\$65,742	\$69,000
54501	Collection Services	\$1,683	\$2,674	\$4,500	\$4,500	\$3,500
54510	General Insurance	\$15,000	\$0	\$15,000	\$30,000	\$0
54630	Repair & Maintenance - Equipment	\$0	\$14	\$250	\$250	\$200
54632	Software Maintenance & License	\$2,694	\$2,080	\$2,200	\$2,200	\$2,400
54633	Maint Agree & Contracts	\$7,150	\$7,820	\$7,850	\$8,108	\$8,600
54730	Printing Expense	\$4,411	\$3,077	\$5,000	\$5,000	\$4,500
54920	Legal Advertising	\$152	\$0	\$0	\$0	\$0
55110	Office Supplies	\$2,084	\$814	\$2,000	\$2,000	\$2,000
55120	Computer Supplies	\$2,893	\$936	\$2,000	\$2,000	\$1,750
55230	Operating Supplies	\$499	\$479	\$500	\$500	\$500
55270	Small Tools & Equipment	\$2,212	\$627	\$1,200	\$1,200	\$1,250
55278	New Software-Systems	\$0	\$1,175	\$0	\$0	\$0
55430	Employee Development	\$0	\$149	\$0	\$0	\$1,295
	Total Operating	\$288,409	\$274,358	\$302,640	\$317,640	\$292,795
64200	Data Processing Equipment	\$1,307	\$2,044	\$4,000	\$4,000	\$0
65000	XXXXX CIP (Util Billing lobby reconfig)	\$0	\$0	\$50,000	\$0	\$0
	Total Capital	\$1,307	\$2,044	\$54,000	\$4,000	\$0
	TOTAL BUDGET	\$671,443	\$679,316	\$751,637	\$748,747	\$744,058

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
52510	Unemployment Compensation	\$19,815	\$5,500	\$8,000	\$8,000	\$11,000
54510	General Insurance	\$322,114	\$324,677	\$385,000	\$385,000	\$393,000
54511	General Insurance Settlements	\$31,811	\$44,070	\$10,000	\$10,000	\$25,000
	Total Operating	<u>\$373,740</u>	<u>\$374,247</u>	<u>\$403,000</u>	<u>\$403,000</u>	<u>\$429,000</u>
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL BUDGET	<u>\$373,740</u>	<u>\$374,247</u>	<u>\$403,000</u>	<u>\$403,000</u>	<u>\$429,000</u>

<u>EXPENDITURES</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
Personal Services	\$576,132	\$614,175	\$612,653	\$567,728	\$490,793
Operating Expenses	\$241,307	\$253,811	\$282,092	\$340,292	\$333,695
Transfers	\$53,692	\$0	\$0	\$0	\$124,000
Capital Outlay	\$22,810	\$16,409	\$139,050	\$139,050	\$144,300
TOTAL EXPENDITURES	\$893,941	\$884,395	\$1,033,795	\$1,047,070	\$1,092,788

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

General - 1340

IS Director	1	1	1	1
Network Administrator	1	1	1	1
Projects & Application Support	1	1	1	0.5
Projects Clerk	1	1	1	1
Computer Lab Tech	-	-	-	1
Computer Lab Tech - Apprentice	-	-	-	1
IS Coordinator & Security Administrator	1	1	1	-
Multi-Media Technician	1	1	1	-
Systems Administrator	1	1	1	-
Total	7	7	7	5.5

Kiva/GIS - 1343

Systems Analyst/Kiva Administrator	1	1	1	1
TOTAL AUTHORIZED PERSONNEL	8	8	8	6.5

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
51210	Regular Salaries	\$403,541	\$421,967	\$414,525	\$365,165	\$336,133
51214	Overtime Salaries	\$16,231	\$10,474	\$7,721	\$17,624	\$6,541
52110	F.I.C.A. Taxes-City Portion	\$30,944	\$32,041	\$32,776	\$33,597	\$26,215
52310	Health/Life Insurance	\$42,294	\$49,225	\$64,176	\$64,176	\$43,196
52320	Workers' Comp. Insurance	\$753	\$696	\$573	\$591	\$515
52330	Pension Expense - DB	\$81,984	\$97,087	\$87,576	\$81,269	\$67,891
52336	Pension Expense - DC	\$385	\$2,685	\$5,306	\$5,306	\$10,302
	Total Payroll	\$576,132	\$614,175	\$612,653	\$567,728	\$490,793
53140	Pre-Employment/Physicals	\$229	\$151	\$0	\$117	\$0
53180	Consulting Services	\$0	\$14,970	\$0	\$58,200	\$17,000
54010	Travel & Per Diem	\$396	\$211	\$1,532	\$731	\$1,000
54110	Telephone	\$24,531	\$24,471	\$25,960	\$25,960	\$25,220
54210	Postage	\$76	\$2	\$50	\$50	\$50
54630	Rep. & Maint.-Equipment	\$93	\$0	\$0	\$0	\$300
54633	Maint Agree & Contracts	\$184,694	\$187,482	\$230,525	\$230,525	\$256,773
54634	Web Site Maint & Dev	\$5,147	\$4,765	\$4,890	\$4,890	\$4,930
54661	Repair & Maint - City Hall	\$0	\$78	\$500	\$500	\$500
54720	Fax & Copy - Supplies and Lease	\$9,162	\$9,459	\$8,000	\$8,000	\$8,000
54730	Printing	\$0	\$0	\$300	\$300	\$300
55110	Office Supplies	\$3,996	\$3,827	\$5,400	\$5,400	\$5,400
55120	Computer/Printer/Fax Supplies	\$4,596	\$1,913	\$600	\$434	\$400
55230	Operating Supplies	\$539	\$260	\$675	\$741	\$800
55270	Small Tools & Equipment	\$4,838	\$1,298	\$0	\$2,232	\$6,905
55278	New Software	\$1,593	\$1,952	\$0	\$0	\$597
55411	Dues & Registrations	\$835	\$2,458	\$2,160	\$829	\$1,100
55430	Employee Development	\$582	\$514	\$1,500	\$1,383	\$4,420
	Total Operating	\$241,307	\$253,811	\$282,092	\$340,292	\$333,695
58125	Transfer to Other (#317 software)	\$53,692	\$0	\$0	\$0	\$124,000
	Total Transfers	\$53,692	\$0	\$0	\$0	\$124,000
64200	Data Processing Equipment	\$19,750	\$13,992	\$76,450	\$76,450	\$134,300
68100	Intangible (Software)	\$3,060	\$2,417	\$62,600	\$62,600	\$10,000
	Total Capital	\$22,810	\$16,409	\$139,050	\$139,050	\$144,300
	TOTAL INFORMATION SERVICES BUDGET	\$893,941	\$884,395	\$1,033,795	\$1,047,070	\$1,092,788

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
51210	Regular Salaries	\$337,293	\$352,735	\$349,527	\$295,507	\$286,147
51214	Overtime Salaries	\$16,231	\$10,474	\$7,721	\$17,624	\$6,541
52110	F.I.C.A. Taxes-City Portion	\$26,006	\$26,890	\$27,731	\$28,196	\$22,391
52310	Health/Life Insurance	\$35,957	\$42,021	\$55,443	\$55,443	\$42,843
52320	Workers' Comp. Insurance	\$638	\$585	\$485	\$496	\$440
52330	Pension Expense - DB	\$68,017	\$78,840	\$71,326	\$64,479	\$51,560
52336	Pension Expense - DC	\$385	\$2,685	\$5,306	\$5,306	\$10,302
	Total Payroll	\$484,527	\$514,230	\$517,539	\$467,051	\$420,224
53140	Pre-Employment/Physicals	\$229	\$151	\$0	\$117	\$0
53180	Consulting Services	\$0	\$14,970	\$0	\$58,200	\$17,000
54010	Travel & Per Diem	\$386	\$211	\$1,432	\$631	\$1,000
54110	Telephone	\$13,409	\$13,032	\$14,500	\$14,500	\$14,960
54210	Postage	\$76	\$2	\$50	\$50	\$50
54630	Rep. & Maint.-Equipment	\$93	\$0	\$0	\$0	\$300
54633	Maint Agree & Contracts	\$155,383	\$158,605	\$198,575	\$198,575	\$255,937
54634	Web Site Maint & Dev	\$5,147	\$4,765	\$4,890	\$4,890	\$4,930
54730	Printing	\$0	\$0	\$300	\$300	\$300
55110	Office Supplies	\$307	\$232	\$400	\$400	\$400
55120	Computer/Printer/Fax Supplies	\$184	\$190	\$500	\$334	\$400
55230	Operating Supplies	\$0	\$0	\$175	\$241	\$300
55270	Small Tools & Equipment	\$4,581	\$376	\$0	\$2,232	\$6,905
55278	Software	\$1,593	\$1,952	\$0	\$0	\$597
55411	Dues & Registrations	\$835	\$2,458	\$2,160	\$829	\$1,100
55430	Employee Development	\$582	\$436	\$1,500	\$1,383	\$4,420
	Total Operating	\$182,805	\$197,380	\$224,482	\$282,682	\$308,599
58125	Transfer to Other (#317 software)	\$53,692	\$0	\$0	\$0	\$124,000
	Total Transfers	\$53,692	\$0	\$0	\$0	\$124,000
64200	Data Processing Equipment	\$19,750	\$13,992	\$75,150	\$75,150	\$134,300
68100	Intangible (Software)	\$3,060	\$2,417	\$62,600	\$62,600	\$10,000
	Total Capital	\$22,810	\$16,409	\$137,750	\$137,750	\$144,300
	TOTAL BUDGET	\$743,834	\$728,019	\$879,771	\$887,483	\$997,123

Data Processing Equipment:

Backup system replacement	\$36,000
Network storage replacement	\$85,000
Network storage/VMWare host	\$5,000
File Server	\$8,300
	<u>\$134,300</u>

Intangible (Software):

SQL Upgrades	\$10,000
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CITY OF WINTER SPRINGS
FISCAL YEAR 2014-2015 BUDGET

Information Services -Kiva/GIS - 1343

Kiva - Land management software
GIS - Geographic Information Systems

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
51210	Regular Salaries	\$66,248	\$69,232	\$64,998	\$69,658	\$49,986
52110	F.I.C.A. Taxes-City Portion	\$4,938	\$5,151	\$5,045	\$5,401	\$3,824
52310	Health/Life Insurance	\$6,337	\$7,204	\$8,733	\$8,733	\$353
52320	Workers' Comp. Insurance	\$115	\$111	\$88	\$95	\$75
52330	Pension Expense - DB	\$13,967	\$18,247	\$16,250	\$16,790	\$16,331
	Total Payroll	\$91,605	\$99,945	\$95,114	\$100,677	\$70,569
54010	Travel & Per Diem	\$10	\$0	\$100	\$100	\$0
54110	Telephone	\$882	\$960	\$960	\$960	\$960
54633	Maint Agree & Contracts	\$28,424	\$27,965	\$31,000	\$31,000	\$0
55120	Computer/Printer/Fax Supplies	\$0	\$74	\$100	\$100	\$0
55230	Operating Supplies	\$99	\$0	\$0	\$0	\$0
55430	Employee Development	\$0	\$78	\$0	\$0	\$0
	Total Operating	\$29,415	\$29,077	\$32,160	\$32,160	\$960
	Total Transfers	\$0	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$0	\$0	\$1,300	\$1,300	\$0
	Total Capital	\$0	\$0	\$1,300	\$1,300	\$0
	TOTAL BUDGET	\$121,020	\$129,022	\$128,574	\$134,137	\$71,529

CITY OF WINTER SPRINGS
 FISCAL YEAR 2014-2015 BUDGET

Information Services - City Hall - 1910

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
54110	Telephone	\$10,240	\$10,479	\$10,500	\$10,500	\$9,300
54633	Maint Agree & Contracts	\$887	\$912	\$950	\$950	\$836
54661	Repair & Maint - City Hall	\$0	\$78	\$500	\$500	\$500
54720	Fax & Copy - Supplies and Lease	\$9,162	\$9,459	\$8,000	\$8,000	\$8,000
55110	Office Supplies	\$3,689	\$3,595	\$5,000	\$5,000	\$5,000
55120	Computer/Printer/Fax Supplies	\$4,412	\$1,649	\$0	\$0	\$0
55230	Operating Supplies	\$440	\$260	\$500	\$500	\$500
55270	Small Tools & Equipment	\$257	\$922	\$0	\$0	\$0
	Total Operating	\$29,087	\$27,354	\$25,450	\$25,450	\$24,136
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL BUDGET	\$29,087	\$27,354	\$25,450	\$25,450	\$24,136

<u>EXPENDITURES</u>	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
Personal Services	\$742,203	\$734,551	\$738,700	\$750,861	\$828,027
Operating Expenses	\$224,071	\$206,199	\$264,200	\$264,200	\$300,400
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$966,274	\$940,750	\$1,002,900	\$1,015,061	\$1,128,427
<u>AUTHORIZED PERSONNEL</u> - in Full-Time Equivalent Units - FTEs; PT designates part-time positions (<i>italics</i>)					
<u>Administration - 4410</u>					
Public Works Supervisor	1	1	1		1
Administrative Secretary	1	1	1		1
Total	2	2	2		2
<u>Roads - 4412</u>					
Team Leader	1	1	1		1
Maintenance Mechanic	2	1	4		4
Maintenance Worker	7	7	5		5
Equipment Operator	1	-	-		-
Sign Maintenance Technician	1	1	-		-
Total	12	10	10		10
<u>Fleet Maintenance - 4413</u>					
Fleet Supervisor	1	1	1		1
Mechanic	2	2	2		2
Total	3	3	3		3
<u>Facility Maintenance - 4414</u>					
Facilities Technician	1	1	1		1
 TOTAL AUTHORIZED PERSONNEL	 18.00	 16.00	 16.00		 16.00

CITY OF WINTER SPRINGS
FISCAL YEAR 2014-2015 BUDGET

Public Works - All Divisions - Summary

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
51210	Regular Salaries	\$491,053	\$478,242	\$464,381	\$473,949	\$497,890
51214	Overtime Salaries	\$5,899	\$2,364	\$7,694	\$7,694	\$8,313
52110	F.I.C.A. Taxes-City Portion	\$37,395	\$36,544	\$36,151	\$36,883	\$38,725
52310	Health/Life Insurance/Dis Ins	\$93,056	\$95,097	\$119,468	\$119,468	\$132,311
52320	Workers' Comp. Insurance	\$20,377	\$18,670	\$16,531	\$16,868	\$22,865
52330	Pension Expense - DB	\$93,526	\$97,596	\$84,513	\$86,037	\$116,081
52336	Pension Expense - DC	\$897	\$6,038	\$9,962	\$9,962	\$11,842
	Total Payroll	\$742,203	\$734,551	\$738,700	\$750,861	\$828,027
53140	Pre-Employment/Physicals	\$590	\$800	\$700	\$700	\$700
53160	Consulting Services	\$5,125	\$0	\$0	\$0	\$0
53186	Outside Services	\$1,872	\$0	\$0	\$0	\$0
53410	Contractual Services	\$6,571	\$9,660	\$9,800	\$9,800	\$9,500
54010	Travel & Per Diem	\$0	\$0	\$200	\$200	\$100
54110	Telephone	\$714	\$524	\$900	\$900	\$800
54210	Postage	\$137	\$215	\$400	\$400	\$400
54310	Utility Services	\$20,024	\$15,330	\$21,500	\$21,500	\$20,500
54311	Utility Services - City Hall	\$53,130	\$49,532	\$55,000	\$55,000	\$53,000
54410	Equipment Rental	\$80	\$0	\$300	\$300	\$200
54630	Repair & Maintenance - Equipment	\$7,837	\$7,845	\$8,600	\$8,600	\$6,400
54633	Maintenance Agreements	\$3,857	\$5,500	\$6,600	\$6,600	\$6,400
54640	Repair & Maintenance - Comm	\$1,950	\$1,632	\$1,900	\$1,900	\$1,900
54650	Repair & Maintenance - Vehicles	\$8,288	\$8,052	\$8,650	\$8,650	\$8,500
54660	Repair & Maintenance - Building	\$4,086	\$1,513	\$44,750	\$44,750	\$84,500
54661	Repair & Maintenance - City Hall	\$28,357	\$35,384	\$25,000	\$25,000	\$27,000
54682	Repair & Maintenance - Grounds	\$7,315	\$5,794	\$7,900	\$7,900	\$8,200
54695	Repair & Maintenance - Signs/Walls	\$3,000	\$0	\$0	\$0	\$0
54730	Printing Expense	\$84	\$0	\$100	\$100	\$100
55110	Office Supplies	\$137	\$183	\$200	\$200	\$200
55120	Computer/Printer/Fax	\$101	\$31	\$400	\$400	\$400
55210	Fuel & Oil	\$43,088	\$37,884	\$43,200	\$43,200	\$42,400
55220	Tires & Filters	\$3,755	\$3,499	\$5,100	\$5,100	\$4,900
55230	Operating Supplies	\$690	\$531	\$1,000	\$1,000	\$1,000
55240	Uniforms	\$4,527	\$3,939	\$4,400	\$4,400	\$4,400
55250	Street Signs	\$6,247	\$5,885	\$3,000	\$3,000	\$0
55260	Janitorial Supplies	\$3,690	\$3,789	\$5,050	\$5,050	\$4,550
55270	Small Tools & Equipment	\$4,528	\$4,862	\$4,900	\$4,900	\$4,900
55290	Protective Clothing	\$2,027	\$2,052	\$2,950	\$2,950	\$2,750
55411	Dues & Registrations	\$80	\$140	\$200	\$200	\$200
55430	Employee Development	\$2,184	\$1,623	\$1,500	\$1,500	\$6,500
	Total Operating	\$224,071	\$206,199	\$264,200	\$264,200	\$300,400
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL PUBLIC WORKS BUDGET	\$966,274	\$940,750	\$1,002,900	\$1,015,061	\$1,128,427

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
51210	Regular Salaries	\$77,950	\$82,754	\$78,492	\$80,467	\$80,536
51214	Overtime Salaries	\$19	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$5,931	\$6,300	\$6,042	\$6,193	\$6,161
52310	Health/Life Insurance/Dis Ins	\$11,431	\$14,229	\$17,144	\$17,144	\$17,237
52320	Workers' Comp. Insurance	\$957	\$968	\$812	\$847	\$927
52330	Pension Expense - DB	\$10,960	\$14,448	\$12,867	\$13,113	\$17,653
52336	Pension Expense - DC	\$897	\$2,035	\$2,027	\$2,027	\$2,082
	Total Payroll	\$108,145	\$120,734	\$117,384	\$119,791	\$124,596
53160	Consulting Services	\$5,125	\$0	\$0	\$0	\$0
53186	Outside Services	\$1,872	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$0	\$0	\$200	\$200	\$100
54110	Telephone	\$704	\$524	\$700	\$700	\$700
54210	Postage	\$137	\$215	\$400	\$400	\$400
54310	Utility Services	\$16,664	\$11,995	\$17,000	\$17,000	\$16,000
54630	Repair & Maintenance - Equip	\$0	\$0	\$100	\$100	\$0
54633	Maintenance Agreements	\$689	\$2,481	\$3,200	\$3,200	\$3,000
54640	Repair & Maintenance - Comm	\$200	\$156	\$200	\$200	\$200
54650	Repair & Maintenance - Vehicles	\$21	\$75	\$250	\$250	\$100
54660	Repair & Maintenance - Building	\$3,233	\$968	\$3,600	\$3,600	\$3,600
54730	Printing Expense	\$84	\$0	\$100	\$100	\$100
55110	Office Supplies	\$137	\$183	\$200	\$200	\$200
55120	Computer/Printer/Fax	\$101	\$31	\$400	\$400	\$400
55210	Fuel & Oil	\$1,559	\$1,185	\$1,400	\$1,400	\$1,400
55220	Tires & Filters	\$0	\$223	\$300	\$0	\$100
55230	Operating Supplies	\$156	\$0	\$300	\$300	\$300
55240	Uniforms	\$150	\$160	\$200	\$200	\$200
55260	Janitorial Supplies	\$199	\$174	\$200	\$200	\$200
55270	Small Tools & Equipment	\$179	\$339	\$200	\$200	\$200
55290	Protective Clothing	\$0	\$100	\$150	\$150	\$150
55411	Dues & Registrations	\$80	\$140	\$200	\$200	\$200
55430	Employee Development	\$2,184	\$1,623	\$1,500	\$1,500	\$6,500
	Total Operating	\$33,474	\$20,572	\$30,800	\$30,500	\$34,050
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL BUDGET	\$141,619	\$141,306	\$148,184	\$150,291	\$158,646

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
51210	Regular Salaries	\$265,294	\$250,064	\$245,777	\$250,549	\$273,400
51214	Overtime Salaries	\$4,346	\$2,050	\$4,892	\$4,892	\$5,437
52110	F.I.C.A. Taxes-City Portion	\$20,434	\$19,156	\$19,176	\$19,541	\$21,331
52310	Health/Life Insurance/Dis Ins	\$57,021	\$53,995	\$68,142	\$68,142	\$80,723
52320	Workers' Comp. Insurance	\$16,028	\$14,705	\$12,986	\$13,234	\$18,602
52330	Pension Expense - DB	\$55,691	\$60,606	\$50,752	\$51,568	\$69,736
52336	Pension Expense - DC	\$0	\$2	\$3,485	\$3,485	\$5,182
	Total Payroll	\$418,814	\$400,578	\$405,210	\$411,411	\$474,411
53140	Pre-Employment/Physicals	\$475	\$730	\$500	\$500	\$600
54110	Telephone	\$0	\$0	\$100	\$100	\$0
54410	Equipment Rental	\$0	\$0	\$100	\$100	\$0
54630	Repair & Maintenance - Equipment	\$7,716	\$7,845	\$8,000	\$8,000	\$6,000
54640	Repair & Maintenance - Comm	\$1,400	\$1,128	\$1,300	\$1,300	\$1,300
54650	Repair & Maintenance - Vehicles	\$7,548	\$7,076	\$7,500	\$7,500	\$7,500
54695	Repair & Maintenance - Signs/Walls	\$3,000	\$0	\$0	\$0	\$0
55210	Fuel & Oil	\$26,363	\$22,098	\$26,000	\$26,000	\$25,000
55220	Tires & Filters	\$3,405	\$3,075	\$4,000	\$4,000	\$4,000
55230	Operating Supplies	\$50	\$112	\$200	\$200	\$200
55240	Uniforms	\$3,638	\$2,975	\$3,200	\$3,200	\$3,200
55250	Street Signs	\$6,247	\$5,885	\$3,000	\$3,000	\$0
55260	Janitorial Supplies	\$827	\$721	\$1,000	\$1,000	\$1,000
55270	Small Tools & Equipment	\$3,067	\$3,155	\$3,000	\$3,000	\$3,000
55290	Protective Clothing	\$1,727	\$1,586	\$2,200	\$2,200	\$2,000
	Total Operating	\$65,463	\$56,386	\$60,100	\$60,100	\$53,800
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL BUDGET	\$484,277	\$456,964	\$465,310	\$471,511	\$528,211

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
51210	Regular Salaries	\$113,818	\$114,029	\$110,316	\$112,689	\$113,225
51214	Overtime Salaries	\$1,362	\$298	\$2,206	\$2,206	\$2,262
52110	F.I.C.A. Taxes-City Portion	\$8,678	\$8,690	\$8,608	\$8,790	\$8,835
52310	Health/Life Insurance/Dis Ins	\$18,217	\$19,800	\$25,669	\$25,669	\$25,801
52320	Workers' Comp. Insurance	\$2,395	\$2,162	\$1,976	\$2,018	\$2,416
52330	Pension Expense - DB	\$22,178	\$22,542	\$20,894	\$21,244	\$28,692
52336	Pension Expense - DC	\$0	\$1,885	\$2,171	\$2,171	\$2,230
	Total Payroll	\$166,648	\$169,406	\$171,840	\$174,787	\$183,461
53140	Pre-Employment/Physicals	\$75	\$70	\$100	\$100	\$100
54110	Telephone	\$10	\$0	\$100	\$100	\$100
54310	Utility Services	\$3,360	\$3,335	\$4,500	\$4,500	\$4,500
54410	Equipment Rental	\$0	\$0	\$100	\$100	\$100
54630	Repair & Maintenance - Equipment	\$65	\$0	\$300	\$300	\$300
54633	Maintenance Agreements	\$3,168	\$3,019	\$3,400	\$3,400	\$3,400
54640	Repair & Maintenance - Comm	\$200	\$192	\$200	\$200	\$200
54650	Repair & Maintenance - Vehicles	\$345	\$360	\$400	\$400	\$400
54660	Repair & Maintenance - Building	\$853	\$545	\$900	\$900	\$900
55210	Fuel & Oil	\$12,864	\$11,620	\$13,000	\$13,000	\$13,000
55220	Tires & Filters	\$79	\$78	\$500	\$500	\$500
55230	Operating Supplies	\$484	\$395	\$400	\$400	\$400
55240	Uniforms	\$659	\$707	\$850	\$850	\$850
55260	Janitorial Supplies	\$347	\$295	\$350	\$350	\$350
55270	Small Tools & Equipment	\$723	\$551	\$700	\$700	\$700
55290	Protective Clothing	\$200	\$266	\$450	\$450	\$450
	Total Operating	\$23,432	\$21,433	\$26,250	\$26,250	\$26,250
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL BUDGET	\$190,080	\$190,839	\$198,090	\$201,037	\$209,711

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
51210	Regular Salaries	\$33,991	\$31,395	\$29,796	\$30,244	\$30,729
51214	Overtime Salaries	\$172	\$16	\$596	\$596	\$614
52110	F.I.C.A. Taxes-City Portion	\$2,352	\$2,398	\$2,325	\$2,359	\$2,398
52310	Health/Life Insurance/Dis Ins	\$6,387	\$7,073	\$8,513	\$8,513	\$8,550
52320	Workers' Comp. Insurance	\$997	\$835	\$757	\$769	\$920
52330	Pension Expense - DB	\$4,697	\$0	\$0	\$112	\$0
52336	Pension Expense - DC	\$0	\$2,116	\$2,279	\$2,279	\$2,348
	Total Payroll	\$48,596	\$43,833	\$44,266	\$44,872	\$45,559
53140	Pre-Employment/Physicals	\$40	\$0	\$100	\$100	\$0
53410	Contractual Services	\$6,571	\$9,660	\$9,800	\$9,800	\$9,500
54311	Utility Services - City Hall	\$53,130	\$49,532	\$55,000	\$55,000	\$53,000
54410	Equipment Rental	\$80	\$0	\$100	\$100	\$100
54630	Repair & Maintenance - Equipment	\$56	\$0	\$200	\$200	\$100
54640	Repair & Maintenance - Comm	\$150	\$156	\$200	\$200	\$200
54650	Repair & Maintenance - Vehicles	\$374	\$541	\$500	\$500	\$500
54660	Repair & Maintenance - Building	\$0	\$0	\$40,250	\$40,250	\$80,000
54661	Repair & Maintenance - City Hall	\$28,357	\$35,384	\$25,000	\$25,000	\$27,000
54682	Repair & Maintenance - Grounds	\$7,315	\$5,794	\$7,900	\$7,900	\$8,200
55210	Fuel & Oil	\$2,302	\$2,981	\$2,800	\$2,800	\$3,000
55220	Tires & Filters	\$271	\$123	\$300	\$600	\$300
55230	Operating Supplies	\$0	\$24	\$100	\$100	\$100
55240	Uniforms	\$80	\$97	\$150	\$150	\$150
55260	Janitorial Supplies	\$2,317	\$2,599	\$3,500	\$3,500	\$3,000
55270	Small Tools & Equipment	\$559	\$817	\$1,000	\$1,000	\$1,000
55290	Protective Clothing	\$100	\$100	\$150	\$150	\$150
	Total Operating	\$101,702	\$107,808	\$147,050	\$147,350	\$186,300
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL BUDGET	\$150,298	\$151,641	\$191,316	\$192,222	\$231,859

<u>EXPENDITURES</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
Personal Services	\$482,542	\$511,921	\$509,013	\$520,764	\$476,073
Operating Expenses	\$928,799	\$895,259	\$981,480	\$981,480	\$1,061,190
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$445,206	\$12,384	\$201,150	\$201,150	\$3,000
TOTAL EXPENDITURES	\$1,856,547	\$1,419,564	\$1,691,643	\$1,703,394	\$1,540,263

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

Administration & Planning - 1510

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

Planning - 1515

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

Urban Beautification - 1525

Urban Beautification Manager	1	1	1	1
Maintenance Worker	1	1	1	1
Total	2	2	2	2

TOTAL AUTHORIZED PERSONNEL	6	6	6	6
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Account Number	Description of Expenditure	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
51210	Regular Salaries	\$346,029	\$353,563	\$343,225	\$353,135	\$317,840
51214	Overtime Salaries	\$993	\$1,944	\$3,472	\$3,472	\$3,541
52110	F.I.C.A. Taxes-City Portion	\$24,925	\$25,168	\$26,632	\$27,135	\$24,586
52310	Health/Life Insurance/Dis Ins	\$43,470	\$52,373	\$63,531	\$63,531	\$66,998
52320	Workers' Comp. Insurance	\$6,328	\$5,345	\$5,412	\$5,597	\$4,928
52330	Pension - DB	\$57,676	\$64,952	\$58,198	\$58,995	\$43,927
52336	Pension - DC	\$3,121	\$8,576	\$8,543	\$8,899	\$14,253
	Total Payroll	\$482,542	\$511,921	\$509,013	\$520,764	\$476,073
53140	Pre-Employment/Physicals	\$78	\$103	\$0	\$0	\$0
53179	Consulting - Town Center	\$1,860	\$0	\$2,000	\$2,000	\$2,000
53180	Consulting Services	\$2,535	\$5,805	\$7,500	\$7,500	\$2,500
54010	Travel & Per Diem	\$2,704	\$1,622	\$2,500	\$2,550	\$3,000
54110	Telephone	\$1,440	\$1,440	\$1,950	\$1,950	\$1,920
54210	Postage	\$1,397	\$622	\$1,050	\$1,050	\$775
54310	Utility Services	\$2,160	\$5,796	\$4,600	\$4,600	\$6,000
54310	60003 Utility Services	\$48,822	\$38,063	\$49,000	\$49,000	\$45,000
54312	Utility Services - Streetlighting	\$397,340	\$393,441	\$401,000	\$401,000	\$417,500
54312	60003 Utility Services - Streetlighting	\$37,753	\$37,157	\$61,100	\$61,100	\$62,300
54630	Repair & Maintenance - Equip	\$0	\$58	\$300	\$934	\$800
54644	60003 Repair & Maint - TownCtr	\$105,229	\$104,670	\$105,000	\$104,500	\$126,000
54650	Repair & Maintenance - Vehicle	\$98	\$1,621	\$800	\$1,100	\$2,000
54682	Repair & Maintenance - Grounds	\$301,942	\$280,917	\$311,500	\$311,200	\$360,000
54682	60006 Repair & Maint (Traffic Accidents)	\$0	\$2,580	\$0	\$0	\$0
54730	Printing Expense	\$78	\$12	\$280	\$230	\$220
54760	60003 Engraving - Vet Memorial	\$0	\$150	\$200	\$200	\$200
54800	Promotions	\$1,792	\$1,999	\$0	\$0	\$500
54800	81022 Promotion - Pole Banner	\$0	\$0	\$5,000	\$5,000	\$5,000
54920	Legal Advertising	\$5,984	\$3,452	\$7,050	\$7,050	\$3,700
55110	Office Supplies	\$1,624	\$1,363	\$3,200	\$2,516	\$2,175
55120	Computer/Printer/Fax	\$999	\$560	\$600	\$600	\$1,350
55210	Fuel & Oil	\$6,148	\$5,610	\$5,900	\$5,900	\$5,800
55220	Tires & Filters	\$1,235	\$0	\$1,300	\$1,300	\$1,600
55230	Operating Supplies	\$68	\$0	\$300	\$300	\$300
55240	Uniforms	\$0	\$0	\$150	\$150	\$150
55270	Small Tools & Equipment	\$746	\$903	\$600	\$1,150	\$1,200
55278	Software	\$643	\$1,215	\$500	\$500	\$500
55290	Protective Clothing	\$65	\$0	\$100	\$100	\$150
55410	Subscriptions	\$73	\$81	\$100	\$100	\$0
55411	Dues & Registrations	\$3,405	\$3,251	\$3,800	\$3,800	\$4,300
55420	Operational Books	\$0	\$140	\$0	\$0	\$50
55430	Employee Development	\$2,581	\$2,628	\$4,100	\$4,100	\$4,200
57310	Bond Issuance Costs	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$928,799	\$895,259	\$981,480	\$981,480	\$1,061,190
	Total Transfers	\$0	\$0	\$0	\$0	\$0
63000	Improvements	\$3,968	\$0	\$0	\$0	\$3,000
64200	Data Processing Equipment	\$2,668	\$2,213	\$1,150	\$1,150	\$0
65000	CIP - (project list below)	\$0	\$0	\$200,000	\$200,000	\$0
65000	30148 CIP CRA Shepard Streetscape	\$438,570	\$10,171	\$0	\$0	\$0
	Total Capital	\$445,206	\$12,384	\$201,150	\$201,150	\$3,000
	TOTAL COM DEV BUDGET	\$1,856,547	\$1,419,564	\$1,691,643	\$1,703,394	\$1,540,263

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
51210	Regular Salaries	\$137,200	\$138,498	\$135,267	\$140,385	\$137,330
51214	Overtime Salaries	\$0	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$9,832	\$9,892	\$10,421	\$10,662	\$10,506
52310	Health/Life Insurance/Dis Ins	\$15,379	\$17,395	\$21,307	\$21,307	\$24,765
52320	Workers' Comp. Insurance	\$239	\$221	\$182	\$189	\$205
52330	Pension - DB	\$29,045	\$37,973	\$33,817	\$34,113	\$34,832
52336	Pension - DC	\$0	\$0	\$0	\$0	\$2,496
	Total Payroll	\$191,695	\$203,979	\$200,994	\$206,656	\$210,134
53179	Consulting - Town Center	\$1,860	\$0	\$2,000	\$2,000	\$2,000
53180	Consulting Services	\$2,535	\$5,805	\$7,500	\$7,500	\$2,500
54010	Travel & Per Diem	\$940	\$453	\$500	\$500	\$500
54110	Telephone	\$960	\$960	\$1,400	\$1,400	\$960
54210	Postage	\$1,397	\$622	\$1,000	\$1,000	\$750
54630	Repair & Maintenance - Equip	\$0	\$0	\$100	\$734	\$300
54650	Repair & Maintenance - Vehicle	\$0	\$100	\$200	\$200	\$200
54730	Printing Expense	\$39	\$0	\$100	\$100	\$40
54920	Legal Advertising	\$667	\$323	\$750	\$750	\$400
55110	Office Supplies	\$1,544	\$1,347	\$3,000	\$2,316	\$2,000
55120	Computer/Printer/Fax	\$569	\$333	\$500	\$500	\$600
55210	Fuel & Oil	\$516	\$274	\$400	\$400	\$400
55220	Tires & Filters	\$0	\$0	\$300	\$300	\$400
55230	Operating Supplies	\$16	\$0	\$100	\$100	\$100
55270	Small Tools & Equipment	\$200	\$236	\$150	\$200	\$200
55278	Software	\$143	\$213	\$0	\$0	\$0
55410	Subscriptions	\$73	\$81	\$100	\$100	\$0
55411	Dues & Registrations	\$1,699	\$1,731	\$1,800	\$1,800	\$2,000
55430	Employee Development	\$182	\$384	\$1,000	\$1,000	\$1,000
	Total Operating	\$13,340	\$12,862	\$20,900	\$20,900	\$14,350
	Total Transfers	\$0	\$0	\$0	\$0	\$0
63000	Improvements	\$3,968	\$0	\$0	\$0	\$0
	Total Capital	\$3,968	\$0	\$0	\$0	\$0
	TOTAL BUDGET	\$209,003	\$216,841	\$221,894	\$227,556	\$224,484

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
51210	Regular Salaries	\$111,665	\$117,232	\$113,907	\$115,331	\$116,829
51214	Overtime Salaries	\$83	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$7,614	\$7,686	\$8,714	\$8,823	\$8,937
52310	Health/Life Insurance/Dis Ins	\$15,590	\$20,712	\$24,983	\$24,983	\$25,118
52320	Workers' Comp. Insurance	\$201	\$186	\$153	\$156	\$174
52330	Pension - DB	\$7,868	\$0	\$0	\$0	\$0
52336	Pension - DC	\$3,121	\$8,576	\$8,543	\$8,899	\$8,757
	Total Payroll	\$146,142	\$154,392	\$156,300	\$158,192	\$159,815
53140	Pre-Employment/Physicals	\$78	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$1,764	\$1,169	\$2,000	\$2,000	\$2,500
54730	Printing Expense	\$39	\$0	\$80	\$80	\$80
54920	Legal Advertising	\$3,950	\$2,974	\$6,000	\$6,000	\$3,000
55110	Office Supplies	\$45	\$0	\$100	\$100	\$100
55120	Computer/Printer/Fax	\$0	\$0	\$0	\$0	\$200
55230	Operating Supplies	\$23	\$0	\$100	\$100	\$100
55270	Small Tools & Equipment	\$436	\$111	\$200	\$200	\$500
55278	Software	\$500	\$789	\$500	\$500	\$500
55411	Dues & Registrations	\$1,186	\$1,120	\$1,500	\$1,500	\$1,800
55430	Employee Development	\$2,014	\$1,324	\$2,400	\$2,400	\$2,500
	Total Operating	\$10,035	\$7,487	\$12,880	\$12,880	\$11,280
	Total Transfers	\$0	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$0	\$2,213	\$1,150	\$1,150	\$0
	Total Capital	\$0	\$2,213	\$1,150	\$1,150	\$0
	TOTAL BUDGET	\$156,177	\$164,092	\$170,330	\$172,222	\$171,095

CITY OF WINTER SPRINGS
FISCAL YEAR 2014-2015 BUDGET

Community Development - Urban Beautification - 1525

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
51210	Regular Salaries	\$97,164	\$97,833	\$94,051	\$97,419	\$63,681
51214	Overtime Salaries	\$910	\$1,944	\$3,472	\$3,472	\$3,541
52110	F.I.C.A. Taxes-City Portion	\$7,479	\$7,590	\$7,497	\$7,650	\$5,143
52310	Health/Life Insurance/Dis Ins	\$12,501	\$14,266	\$17,241	\$17,241	\$17,115
52320	Workers' Comp. Insurance	\$5,888	\$4,938	\$5,077	\$5,252	\$4,549
52330	Pension - DB	\$20,763	\$26,979	\$24,381	\$24,882	\$9,095
52336	Pension - DC	\$0	\$0	\$0	\$0	\$3,000
	Total Payroll	\$144,705	\$153,550	\$151,719	\$155,916	\$106,124
53140	Pre-Employment/Physicals	\$0	\$103	\$0	\$0	\$0
54010	Travel & Per Diem	\$0	\$0	\$0	\$50	\$0
54110	Telephone	\$480	\$480	\$550	\$550	\$960
54210	Postage	\$0	\$0	\$50	\$50	\$25
54310	Utility Services	\$2,160	\$5,796	\$4,600	\$4,600	\$6,000
54310	<u>60003</u> Utility Services - Town Ctr	\$48,822	\$38,063	\$49,000	\$49,000	\$45,000
54630	Repair & Maintenance - Equip	\$0	\$58	\$200	\$200	\$500
54644	<u>60003</u> Repair & Maint - Town Ctr	\$105,229	\$104,670	\$105,000	\$104,500	\$126,000
54650	Repair & Maintenance - Vehicle	\$98	\$1,521	\$600	\$900	\$1,800
54682	Repair & Maintenance - Grounds	\$301,602	\$280,632	\$310,000	\$309,700	\$359,000
54682	<u>60006</u> Repair & Maint (Traffic Accidents)	\$0	\$2,580	\$0	\$0	\$0
54730	Printing Expense	\$0	\$12	\$100	\$50	\$100
54760	<u>60003</u> Engraving - Vet Memorial	\$0	\$150	\$200	\$200	\$200
54800	Promotions	\$1,792	\$1,999	\$0	\$0	\$500
54800	<u>81022</u> Promotion - Pole Banner	\$0	\$0	\$5,000	\$5,000	\$5,000
54920	Legal Advertising	\$1,367	\$155	\$300	\$300	\$300
55110	Office Supplies	\$35	\$16	\$100	\$100	\$75
55120	Computer/Printer/Fax	\$430	\$227	\$100	\$100	\$550
55210	Fuel & Oil	\$5,632	\$5,336	\$5,500	\$5,500	\$5,400
55220	Tires & Filters	\$1,235	\$0	\$1,000	\$1,000	\$1,200
55230	Operating Supplies	\$29	\$0	\$100	\$100	\$100
55240	Uniforms	\$0	\$0	\$150	\$150	\$150
55270	Small Tools & Equipment	\$110	\$556	\$250	\$750	\$500
55278	Software	\$0	\$213	\$0	\$0	\$0
55290	Protective Clothing	\$65	\$0	\$100	\$100	\$150
55411	Dues & Registrations	\$520	\$400	\$500	\$500	\$500
55420	Operational Books	\$0	\$140	\$0	\$0	\$50
55430	Employee Development	\$385	\$920	\$700	\$700	\$700
	Total Operating	\$469,991	\$444,027	\$484,100	\$484,100	\$554,760
	Total Transfers	\$0	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$2,668	\$0	\$0	\$0	\$0
65000	CIP	\$0	\$0	\$200,000	\$200,000	\$0
65700	<u>30148</u> CIP CRA Shepard Streetscape	\$438,570	\$10,171	\$0	\$0	\$0
	Total Capital	\$441,238	\$10,171	\$200,000	\$200,000	\$0
	TOTAL BUDGET	\$1,055,934	\$607,748	\$835,819	\$840,016	\$660,884
Associated Revenues:						
	CRA Redevelopment Trust Fund Revenue	\$0	\$0	\$0	\$175,000	\$0
	TLBD Transfer	\$56,149	\$55,376	\$58,521	\$48,671	\$36,922
	Oak Forest Transfer	\$11,298	\$11,175	\$11,870	\$11,870	\$8,111
		\$67,447	\$66,551	\$70,391	\$235,541	\$45,033

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
54312	Utility Services - Streetlighting	\$397,340	\$393,441	\$401,000	\$401,000	\$417,500
54312	60003 Streetlighting - Town Ctr	\$37,753	\$37,157	\$61,100	\$61,100	\$62,300
54682	Repair & Maintenance - Grounds	\$340	\$285	\$1,500	\$1,500	\$1,000
	Total Operating	\$435,433	\$430,883	\$463,600	\$463,600	\$480,800
	Total Transfers	\$0	\$0	\$0	\$0	\$0
63100	Infrastructure	\$0	\$0	\$0	\$0	\$3,000
	Total Capital	\$0	\$0	\$0	\$0	\$3,000
	TOTAL BUDGET	\$435,433	\$430,883	\$463,600	\$463,600	\$483,800

Infrastructure:
 Roadway Streetlight Installations \$3,000

<u>EXPENDITURES</u>	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
Personal Services	\$5,832,566	\$6,069,661	\$6,035,461	\$6,197,104	\$6,412,692
Operating Expenses	\$664,919	\$632,856	\$692,927	\$701,061	\$644,505
Capital Lease	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$322,361	\$439,745	\$148,450	\$156,300	\$0
TOTAL EXPENDITURES	\$6,819,846	\$7,142,262	\$6,876,838	\$7,054,465	\$7,057,197
<u>AUTHORIZED PERSONNEL</u> - in Full-Time Equivalent Units - FTEs; PT designates part-time positions (<i>italics</i>)					
<u>Office of the Chief - 2110</u>					
Sworn:					
Police Chief	1	1	1		1
Captain	6	4	4		4
Lieutenant	7	6	6		5
Sworn Officer	51	54	54		55
	65	65	65		65
Civilian:					
Administrative Assistant	1	1	1		1
Code Enforcement Specialist	2	2	2		2
Custodian	1	-	-		-
Records Clerk	2	-	-		-
Records Clerk (PT)	1	1	1.38		1.63
Property Evidence Tech	-	1	1		1
Tech Service Specialist	1	1	1		1
	8.00	6.00	6.38		6.63
Total 2110	73.00	71.00	71.38		71.63
Support Services - 2116 (Dispatch)					
Civilian:					
Communications Operator	8	8	8		8
Communications Operator (PT)	2.45	2.45	2.50		2.50
Total 2116	10.45	10.45	10.50		10.50
TOTAL AUTHORIZED PERSONNEL	83.45	81.45	81.88		82.13

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
51210	Regular Salaries	\$3,996,359	\$3,908,072	\$3,801,290	\$3,927,512	\$3,840,365
51213	Salary Reimbursement	(\$73,630)	(\$92,015)	\$0	\$11,094	\$0
51214	Overtime Salaries	\$204,477	\$307,451	\$223,199	\$223,199	\$226,021
52110	F.I.C.A. Taxes-City Portion	\$311,022	\$313,059	\$309,393	\$318,493	\$311,079
52310	Health/Life Insurance/ Dis Ins	\$474,298	\$518,352	\$647,822	\$647,822	\$632,418
52320	Workers' Comp. Insurance	\$101,810	\$93,284	\$82,005	\$84,752	\$93,676
52330	Pension Expense - DB	\$817,308	\$1,017,637	\$963,665	\$976,145	\$1,300,865
52336	Pension Expense - DC	\$922	\$3,821	\$8,087	\$8,087	\$8,268
	Total Payroll	\$5,832,566	\$6,069,661	\$6,035,461	\$6,197,104	\$6,412,692
52930	<u>81032</u> Miscellaneous	\$0	\$9,482	\$0	\$0	\$0
53140	Pre-Employment/Physicals	\$6,629	\$7,880	\$6,940	\$6,940	\$6,300
53180	Consulting	\$500	\$3,500	\$0	\$0	\$0
53410	Billing Services Cost	\$15,746	\$8,680	\$9,360	\$9,360	\$9,360
54010	Travel & Per Diem	\$20,693	\$7,346	\$10,000	\$10,000	\$8,000
54110	Telephone	\$61,564	\$60,490	\$65,524	\$65,524	\$64,500
54210	Postage	\$4,620	\$3,011	\$5,300	\$5,300	\$3,425
54310	Utility Services	\$49,302	\$46,779	\$56,500	\$56,500	\$46,000
54382	Lot Cleaning	\$3,464	\$3,149	\$3,000	\$3,000	\$4,000
54410	Equipment Rental	\$408	\$0	\$0	\$0	\$700
54630	Repair & Maintenance - Equip	\$17,507	\$21,833	\$28,900	\$28,900	\$35,705
54632	Software Maint/Licenses	\$11,836	\$13,786	\$20,205	\$20,205	\$21,930
54633	Maint Agreement / Contracts	\$795	\$0	\$0	\$0	\$0
54640	Repair & Maintenance - Comm	\$3,084	\$970	\$6,500	\$6,500	\$3,000
54650	Repair & Maintenance - Vehicles	\$48,927	\$51,014	\$40,626	\$40,626	\$44,900
54660	Repair & Maintenance - Building	\$20,441	\$16,825	\$18,400	\$18,400	\$10,000
54720	Copy Machine Supplies	\$7,754	\$7,887	\$7,330	\$7,330	\$7,100
54730	Printing Expense	\$3,843	\$4,715	\$6,655	\$6,655	\$6,215
54800	Promotional Activities	\$5,116	\$5,561	\$3,800	\$3,800	\$3,800
54810	Employee Relations	\$751	\$981	\$2,250	\$2,250	\$1,000
54891	Community Youth Organization	\$3,229	\$2,533	\$3,325	\$3,325	\$2,275
54920	Legal Advertising	\$480	\$153	\$1,000	\$1,000	\$250
54950	Recording Fee	\$489	\$2,426	\$250	\$250	\$250
55110	Office Supplies	\$6,257	\$5,010	\$5,525	\$5,525	\$4,100
55120	Computer / Printer / Fax	\$3,262	\$2,230	\$5,305	\$5,305	\$2,700
55210	Fuel & Oil	\$216,528	\$215,000	\$238,000	\$238,000	\$215,000
55220	Tires & Filters	\$20,376	\$14,944	\$18,050	\$18,050	\$18,375
55230	Operating Supplies	\$22,447	\$25,924	\$19,875	\$19,694	\$19,955
55240	Uniforms	\$35,348	\$33,308	\$35,850	\$34,387	\$28,450
55260	Janitorial Supplies	\$3,403	\$2,552	\$3,000	\$3,000	\$2,500
55270	Small Tools & Equipment	\$21,794	\$19,291	\$16,715	\$21,832	\$16,855
55278	Software Systems	\$1,757	\$8,427	\$500	\$500	\$0
55290	Protective Clothing	\$10,166	\$2,739	\$10,800	\$10,800	\$16,900
55410	Subscriptions	\$1,169	\$278	\$672	\$0	\$0
55411	Dues & Registrations	\$1,216	\$1,949	\$2,440	\$3,262	\$3,235
55420	Operational Books	\$0	\$57	\$0	\$0	\$0
55430	Employee Development	\$25,119	\$14,174	\$23,330	\$27,810	\$14,625
55431	Employee Education Incentive	\$3,934	\$3,832	\$12,000	\$12,000	\$10,500
55441	Accreditation	\$4,965	\$4,140	\$5,000	\$5,031	\$12,600
	Total Operating	\$664,919	\$632,856	\$692,927	\$701,061	\$644,505
64000	Equipment-General	\$69,715	\$109,362	\$3,800	\$11,650	\$0
64100	Vehicles	\$252,646	\$327,940	\$135,000	\$135,000	\$0
64200	Data Processing Equipment	\$0	\$2,443	\$9,650	\$9,650	\$0
	Total Capital	\$322,361	\$439,745	\$148,450	\$156,300	\$0
	TOTAL POLICE BUDGET	\$6,819,846	\$7,142,262	\$6,876,838	\$7,054,465	\$7,057,197

Account Number	Description of Expenditure	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
51210	Regular Salaries	\$3,681,362	\$3,583,295	\$3,476,453	\$3,595,723	\$3,519,983
51213	Salary Reimbursement	(\$73,502)	(\$87,647)	\$0	\$11,094	0
51214	Overtime Salaries	\$175,484	\$283,679	\$197,813	\$197,813	\$200,993
52110	F.I.C.A. Taxes-City Portion	\$284,814	\$286,455	\$282,601	\$291,169	\$284,655
52310	Health/Life Insurance/ Dis Ins	\$436,962	\$476,491	\$596,250	\$596,250	\$580,622
52320	Workers' Comp. Insurance	\$100,779	\$92,731	\$81,536	\$84,273	\$93,163
52330	Pension Expense - DB	\$759,226	\$954,391	\$907,400	\$919,352	\$1,227,796
52336	Pension Expense - DC	\$922	\$2,533	\$3,616	\$3,616	\$3,687
	Total Payroll	\$5,366,047	\$5,591,928	\$5,545,669	\$5,699,290	\$5,910,899
53140	Pre-Employment/Physicals	\$6,629	\$7,880	\$6,940	\$6,940	\$6,300
53410	Contract Services	\$0	\$7,480	\$8,160	\$8,160	\$8,160
54010	Travel & Per Diem	\$140	\$8	\$0	\$0	\$0
54110	Telephone	\$19,565	\$19,692	\$22,606	\$22,606	\$22,450
54210	Postage	\$1,705	\$675	\$2,300	\$2,300	\$675
54310	Utility Services	\$49,109	\$45,584	\$56,500	\$56,500	\$46,000
54630	Repair & Maintenance - Equip	\$14,618	\$18,853	\$19,400	\$19,400	\$19,000
54632	Software Maint/Licenses	\$3,820	\$7,094	\$9,330	\$9,330	\$8,150
54650	Repair & Maintenance - Vehicles	\$41,190	\$41,692	\$36,226	\$36,226	\$40,500
54660	Repair & Maintenance - Building	\$20,441	\$16,825	\$18,400	\$18,400	\$10,000
54730	Printing Expense	\$1,995	\$2,613	\$2,880	\$2,880	\$2,615
54810	Employee Relations	\$105	\$356	\$1,500	\$1,500	\$1,000
55110	Office Supplies	\$1,911	\$1,126	\$1,600	\$1,600	\$4,100
55120	Computer / Printer / Fax	\$1,212	\$315	\$1,280	\$1,280	\$500
55210	Fuel & Oil (FY12 consolidated in 2110)	\$216,528	\$215,000	\$238,000	\$238,000	\$215,000
55220	Tires & Filters	\$19,951	\$14,944	\$15,000	\$15,000	\$15,000
55230	Operating Supplies	\$1,526	\$3,319	\$2,550	\$2,369	\$3,850
55240	Uniforms	\$9,508	\$9,091	\$1,250	\$1,250	\$28,450
55260	Janitorial Supplies	\$3,403	\$2,552	\$3,000	\$3,000	\$2,500
55270	Small Tools & Equipment	\$1,076	\$1,244	\$2,500	\$4,842	\$3,400
55410	Subscriptions	\$1,169	\$278	\$672	\$0	\$0
55411	Dues & Registrations	\$830	\$1,949	\$2,440	\$3,262	\$3,235
55420	Operational Books	\$0	\$57	\$0	\$0	\$0
55430	Employee Development	\$1,000	\$0	\$1,500	\$1,500	\$0
55431	Employee Education Incentive	\$1,500	\$0	\$1,500	\$1,500	\$10,500
55441	Accreditation	\$0	\$4,140	\$5,000	\$5,031	\$12,600
	Total Operating	\$418,931	\$422,767	\$460,534	\$462,876	\$463,985
	Total Capital Lease	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$0	\$7,491	\$0	\$0	\$0
64200	Data Processing Equipment	\$0	\$0	\$2,600	\$2,600	\$0
	Total Capital	\$0	\$7,491	\$2,600	\$2,600	\$0
	TOTAL BUDGET	\$5,784,978	\$6,022,186	\$6,008,803	\$6,164,766	\$6,374,884

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
51213	Salary Reimbursement	(\$128)	(\$3,576)	\$0	\$0	\$0
	Total Payroll	(\$128)	(\$3,576)	\$0	\$0	\$0
52930	81032 Miscellaneous	\$0	\$9,482	\$0	\$0	\$0
53410	Billing Services Cost	\$0	\$0	\$0	\$0	\$1,200
54110	Telephone	\$1,303	\$2,699	\$3,110	\$3,110	\$3,240
54410	Equipment Rental	\$408	\$0	\$0	\$0	\$700
54632	Software Maint/Licenses	\$0	\$1,468	\$4,720	\$4,720	\$6,020
55110	Office Supplies	\$630	\$1,059	\$1,100	\$1,100	\$0
55120	Computer / Printer / Fax	\$572	\$0	\$0	\$0	\$0
55230	Operating Supplies	\$5,932	\$4,794	\$6,490	\$6,490	\$2,985
55240	Uniforms	\$328	\$448	\$8,900	\$8,900	\$0
55270	Small Tools & Equipment	\$1,662	\$0	\$2,630	\$2,630	\$500
55278	Software Systems	\$0	\$64	\$0	\$0	\$0
55290	Protective Clothing	\$2,866	\$857	\$0	\$0	\$4,500
55430	Employee Development	\$0	\$0	\$3,000	\$3,000	\$0
	Total Operating	\$13,701	\$20,871	\$29,950	\$29,950	\$19,145
64000	Equipment-General	\$4,564	\$8,249	\$2,300	\$2,300	\$0
64100	Vehicles	\$47,100	\$0	\$0	\$0	\$0
	Total Capital	\$51,664	\$8,249	\$2,300	\$2,300	\$0
	TOTAL BUDGET	\$65,237	\$25,544	\$32,250	\$32,250	\$19,145

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
53410	Billing Services Cost	\$1,200	\$1,200	\$1,200	\$1,200	\$0
54010	Travel & Per Diem	\$20,553	\$7,338	\$10,000	\$10,000	\$8,000
54310	Utility Services	\$193	\$1,195	\$0	\$0	\$0
54630	Repair & Maintenance - Equip	\$197	\$0	\$0	\$0	\$0
54632	Software Maint/Licenses	\$174	\$0	\$300	\$300	\$300
54650	Repair & Maintenance - Vehicles	\$0	\$0	\$0	\$0	\$0
54730	Printing Expense	\$296	\$1,191	\$1,700	\$1,700	\$1,700
54800	Promotional Activities	\$5,116	\$5,561	\$3,800	\$3,800	\$3,800
54810	Employee Relations	\$646	\$625	\$750	\$750	\$0
54891	Community Youth Organization	\$3,229	\$2,533	\$3,325	\$3,325	\$2,275
55110	Office Supplies	\$745	\$800	\$825	\$825	\$0
55120	Computer / Printer / Fax	\$782	\$680	\$775	\$775	\$400
55230	Operating Supplies	\$9,609	\$9,224	\$6,000	\$6,000	\$5,240
55240	Uniforms	\$5,087	\$4,228	\$4,520	\$4,520	\$0
55270	Small Tools & Equipment	\$1,141	\$700	\$725	\$725	\$900
55278	Software Systems	\$1,188	\$1,188	\$0	\$0	\$0
55290	Protective Clothing	\$1,000	\$975	\$1,000	\$1,000	\$2,100
55411	Dues & Registrations	\$150	\$0	\$0	\$0	\$0
55430	Employee Development	\$24,119	\$5,000	\$16,530	\$21,010	\$11,925
55431	Employee Education Incentive	\$934	\$1,500	\$3,000	\$3,000	\$0
55441	Accreditation	\$4,965	\$0	\$0	\$0	\$0
	Total Operating	\$81,324	\$43,938	\$54,450	\$58,930	\$36,640
	Total Capital Lease	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$13,055	\$15,666	\$0	\$0	\$0
64100	Vehicles	\$41,839	\$0	\$0	\$0	\$0
	Total Capital	\$54,894	\$15,666	\$0	\$0	\$0
	TOTAL BUDGET	\$136,218	\$59,604	\$54,450	\$58,930	\$36,640

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
51210	Regular Salaries	\$361	\$0	\$0	\$0	\$0
	Total Payroll	\$361	\$0	\$0	\$0	\$0
54110	Telephone	\$230	\$159	\$0	\$0	\$0
54630	Repair & Maintenance - Equip	\$0	\$0	\$7,000	\$7,000	\$14,205
54632	Software Maint/Licenses	\$215	\$0	\$0	\$0	\$300
54650	Repair & Maintenance - Vehicles	\$2,533	\$4,579	\$0	\$0	\$0
54730	Printing Expense	\$0	\$0	\$575	\$575	\$400
55110	Office Supplies	\$1,190	\$1,186	\$1,200	\$1,200	\$0
55120	Computer / Printer / Fax	\$125	\$292	\$750	\$750	\$800
55230	Operating Supplies	\$2,250	\$6,863	\$1,875	\$1,875	\$6,940
55240	Uniforms	\$12,925	\$10,612	\$14,000	\$12,537	\$0
55270	Small Tools & Equipment	\$12,662	\$14,575	\$8,000	\$8,000	\$8,345
55290	Protective Clothing	\$4,900	\$0	\$9,100	\$9,100	\$9,600
55430	Employee Development	\$0	\$6,385	\$0	\$0	\$0
55431	Employee Education Incentive	\$1,500	\$2,332	\$6,000	\$6,000	\$0
	Total Operating	\$38,530	\$46,983	\$48,500	\$47,037	\$40,590
64000	Equipment-General	\$35,096	\$57,934	\$0	\$0	\$0
64100	Vehicles	\$146,094	\$327,940	\$135,000	\$135,000	\$0
64200	Data Processing Equipment	\$0	\$0	\$4,600	\$4,600	\$0
	Total Capital	\$181,190	\$385,874	\$139,600	\$139,600	\$0
	TOTAL BUDGET	\$220,081	\$432,857	\$188,100	\$186,637	\$40,590

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
51210	Regular Salaries	\$314,636	\$324,777	\$324,837	\$331,789	\$320,382
51213	Salary Reimbursement	\$0	(\$792)	\$0	\$0	\$0
51214	Overtime Salaries	\$28,993	\$23,772	\$25,386	\$25,386	\$25,028
52110	F.I.C.A. Taxes-City Portion	\$26,208	\$26,604	\$26,792	\$27,324	\$26,424
52310	Health/Life Insurance/ Dis Ins	\$37,336	\$41,861	\$51,572	\$51,572	\$51,796
52320	Workers' Comp. Insurance	\$1,031	\$553	\$469	\$479	\$513
52330	Pension Expense - DB	\$58,082	\$63,246	\$56,265	\$56,793	\$73,069
52336	Pension Expense - DC	\$0	\$1,288	\$4,471	\$4,471	\$4,581
	Total Payroll	\$466,286	\$481,309	\$489,792	\$497,814	\$501,793
54110	Telephone	\$40,466	\$37,940	\$39,808	\$39,808	\$38,810
54630	Repair & Maintenance - Equip	\$0	\$204	\$0	\$0	\$0
54632	Software Maint/Licenses	\$6,323	\$5,224	\$5,555	\$5,555	\$7,160
54633	Maint Agreement / Contracts	\$795	\$0	\$0	\$0	\$0
54640	Repair & Maintenance - Comm	\$3,084	\$970	\$6,500	\$6,500	\$3,000
54650	Repair & Maintenance - Vehicles	\$0	\$0	\$0	\$0	\$0
54720	Copy Machine Supplies	\$7,754	\$7,887	\$7,330	\$7,330	\$7,100
55110	Office Supplies	\$1,352	\$839	\$800	\$800	\$0
55120	Computer / Printer / Fax	\$0	\$943	\$2,500	\$2,500	\$1,000
55230	Operating Supplies	\$1,135	\$0	\$1,000	\$1,000	\$500
55240	Uniforms	\$525	\$1,498	\$1,500	\$1,500	\$0
55270	Small Tools & Equipment	\$837	\$1,851	\$1,000	\$1,000	\$1,000
55278	Software Systems	\$569	\$7,175	\$500	\$500	\$0
55290	Protective Clothing	\$0	\$907	\$0	\$0	\$700
	Total Operating	\$62,840	\$65,438	\$66,493	\$66,493	\$59,270
	Total Capital Lease	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$0	\$7,491	\$0	\$0	\$0
64200	Data Processing Equipment	\$0	\$2,443	\$1,150	\$1,150	\$0
	Total Capital	\$0	\$9,934	\$1,150	\$1,150	\$0
	TOTAL BUDGET	\$529,126	\$556,681	\$557,435	\$565,457	\$561,063

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
53180	Consulting	\$500	\$3,500	\$0	\$0	\$0
53410	Billing Services Cost	\$14,546	\$0	\$0	\$0	\$0
54210	Postage	\$2,915	\$2,336	\$3,000	\$3,000	\$2,750
54382	Lot Cleaning ¹	\$3,464	\$3,149	\$3,000	\$3,000	\$4,000
54630	Repair & Maintenance - Equip	\$160	\$0	\$0	\$0	\$600
54730	Printing Expense	\$1,552	\$911	\$1,500	\$1,500	\$1,500
54920	Legal Advertising	\$480	\$153	\$1,000	\$1,000	\$250
54950	Recording Fee	\$489	\$2,426	\$250	\$250	\$250
55110	Office Supplies	\$429	\$0	\$0	\$0	\$0
55120	Computer / Printer / Fax	\$571	\$0	\$0	\$0	\$0
55230	Operating Supplies	\$240	\$0	\$0	\$0	\$0
55240	Uniforms	\$749	\$814	\$800	\$800	\$0
55270	Small Tools & Equipment	\$614	\$921	\$0	\$0	\$0
55411	Dues & Registrations	\$236	\$0	\$0	\$0	\$0
55430	Employee Development	\$0	\$2,789	\$2,300	\$2,300	\$2,700
	Total Operating	\$26,945	\$16,999	\$11,850	\$11,850	\$12,050
64000	Equipment-General	\$0	\$12,531	\$0	\$0	\$0
64100	Vehicles	\$17,613	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$0	\$0	\$1,300	\$1,300	\$0
	Total Capital	\$17,613	\$12,531	\$1,300	\$1,300	\$0
	TOTAL BUDGET	\$44,558	\$29,530	\$13,150	\$13,150	\$12,050

¹ **Lot Cleaning**

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

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
54630	Repair & Maintenance - Equip	\$2,532	\$2,776	\$2,500	\$2,500	\$1,900
54632	Software Maint/Licenses	\$1,304	\$0	\$300	\$300	\$0
54650	Repair & Maintenance - Vehicles	\$5,204	\$4,743	\$4,400	\$4,400	\$4,400
55220	Tires & Filters	\$425	\$0	\$3,050	\$3,050	\$3,375
55230	Operating Supplies	\$1,755	\$1,724	\$1,960	\$1,960	\$440
55240	Uniforms	\$6,226	\$6,617	\$4,880	\$4,880	\$0
55270	Small Tools & Equipment	\$3,802	\$0	\$1,860	\$4,635	\$2,710
55290	Protective Clothing	\$1,400	\$0	\$700	\$700	\$0
55431	Employee Education Incentive	\$0	\$0	\$1,500	\$1,500	\$0
	Total Operating	\$22,648	\$15,860	\$21,150	\$23,925	\$12,825
	Total Capital Lease	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$17,000	\$0	\$1,500	\$9,350	\$0
	Total Capital	\$17,000	\$0	\$1,500	\$9,350	\$0
	TOTAL BUDGET	\$39,648	\$15,860	\$22,650	\$33,275	\$12,825

On October 2, 2008, the Fire Department was consolidated with Seminole County. Sixteen (16) firefighters opted to remain in the City of Winter Springs' pension plan. This expenditure budget represents a pension subsidy related to the employer contribution for the remaining firefighters which results from a present reduction in the FRS funding rate which the County is required to remit to the City.

<u>EXPENDITURES</u>	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
Personal Services	\$36,764	\$114,548	\$65,500	\$65,500	\$87,600
Operating Expenses	\$0	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$36,764	\$114,548	\$65,500	\$65,500	\$87,600

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
52330	Pension Expense	\$36,764	\$114,548	\$65,500	\$65,500	\$87,600
	Total Payroll	\$36,764	\$114,548	\$65,500	\$65,500	\$87,600
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL BUDGET	\$36,764	\$114,548	\$65,500	\$65,500	\$87,600

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
52330	Pension Expense	\$36,764	\$114,548	\$65,500	\$65,500	\$87,600
	Total Payroll	\$36,764	\$114,548	\$65,500	\$65,500	\$87,600
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL BUDGET	\$36,764	\$114,548	\$65,500	\$65,500	\$87,600

<u>EXPENDITURES</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
Personal Services	\$902,838	\$995,682	\$1,036,718	\$1,072,524	\$1,028,131
Operating Expenses	\$710,356	\$703,725	\$792,323	\$791,858	\$755,775
Transfers	\$0	\$1,745	\$0	\$0	\$0
Capital Outlay	\$13,786	\$266,938	\$67,450	\$72,256	\$48,000
TOTAL EXPENDITURES	\$1,626,980	\$1,968,090	\$1,896,491	\$1,936,638	\$1,831,906
<u>AUTHORIZED PERSONNEL</u> - in Full-Time Equivalent Units - FTEs; PT designates part-time positions (italics)					
<u>Administration - 7200</u>					
Parks & Recreation Director	1	1	1		1
Administrative Secretary	1	1	1		1
Total	2	2	2		2
<u>Athletics - 7210</u>					
Park/Recreation Superintendant (moved to 7230)	1	-	-		-
Program Coordinator	1	1	1		1
Sports Coordinator	-	-	-		0.73
Park Ranger (PT)	5.11	5.23	5.46		3.73
Total	7.11	6.23	6.46		5.46
<u>Parks and Grounds - 7230</u>					
Park/Recreation Superintendant	-	1	1		1
Park Ranger (PT)	3.65	2.19	1.95		0.73
Parks Supervisor	1	1	1		1
Irrigation Worker	1	-	-		-
Lead Maintenance Worker	1	1	1		1
Maintenance Worker	2	2	2		2
Maintenance Worker (PT)	-	1.46	1.46		1.46
Mechanic	1	1	1		1
Total	9.65	9.65	9.41		8.19
<u>Programs / Specials - 7240</u>					
Program Coordinator (Events)	1	1	1		1
Guest Services Rep (PT)	0.73	0.73	0.73		0.73
Maintenance Worker (PT)	0.73	0.73	0.73		0.73
Total	2.46	2.46	2.46		2.46
<u>Seniors - 7250</u>					
Senior Center Manager	1	1	1		1
Customer Service Rep	1	-	-		-
Program Coordinator (Senior)	1	1	1		0.73
Aquatics Specialist	0.73	1	1		1
Maint Worker	-	-	-		1
Maint Worker (PT)	0.73	0.73	0.73		-
Total	4.46	3.73	3.73		3.73
TOTAL AUTHORIZED PERSONNEL	25.68	24.07	24.06		21.84

Account Number	Description of Expenditure	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
51210	Regular Salaries	\$615,986	\$684,884	\$700,094	\$714,362	\$658,041
	Summer Camp - all inclusive payroll cost	\$22,868	\$19,173	\$0	\$25,164	\$0
51214	Overtime Salaries	\$17,376	\$13,439	\$42,909	\$32,569	\$42,723
52110	F.I.C.A. Taxes-City Portion	\$49,738	\$54,269	\$55,190	\$58,208	\$51,696
52310	Health/Life Insurance/Dis Ins	\$83,301	\$92,905	\$114,591	\$114,591	\$115,063
52320	Workers' Comp. Insurance	\$13,894	\$14,215	\$14,026	\$14,912	\$15,100
52330	Pension - DB	\$98,759	\$112,940	\$103,036	\$105,846	\$139,055
52336	Pension - DC	\$916	\$3,857	\$6,872	\$6,872	\$6,453
	Total Payroll	\$902,838	\$995,682	\$1,036,718	\$1,072,524	\$1,028,131
53140	Pre-Employment/Physicals	\$490	\$756	\$800	\$800	\$960
53188	Outside Services	\$202,586	\$135,540	\$112,388	\$112,388	\$119,100
53411	Bank Charges	\$0	\$1,221	\$2,500	\$2,500	\$750
54010	Travel & Per Diem	\$273	\$57	\$300	\$300	\$60
54020	Automobile Allowance	\$0	\$0	\$0	\$0	\$3,600
54110	Telephone	\$3,074	\$4,437	\$4,560	\$5,110	\$6,000
54210	Postage	\$413	\$518	\$500	\$500	\$500
54310	Utility Services	\$137,924	\$130,512	\$123,600	\$123,600	\$134,100
54410	Equipment Rental	\$5,256	\$6,637	\$6,300	\$7,300	\$5,050
54502	Cash Over / Short	(\$3)	\$49	\$0	\$0	\$0
54630	Repair & Maintenance - Equipment	\$34,992	\$32,166	\$34,500	\$33,092	\$24,500
54633	Maintenance Agreements/Contracts	\$2,990	\$5,708	\$7,100	\$7,100	\$7,000
54650	Repair & Maintenance - Vehicles	\$2,909	\$3,243	\$6,000	\$6,000	\$6,000
54660	Repair & Maintenance - Building	\$35,750	\$39,718	\$53,500	\$53,365	\$40,500
54682	Repair & Maintenance - Grounds	\$94,027	\$154,852	\$201,000	\$222,915	\$203,300
54687	Repair & Maintenance - Irrigation	\$11,522	\$9,872	\$10,000	\$10,000	\$10,000
54720	Copy Machine Supplies	\$0	\$158	\$550	\$550	\$550
54730	Printing Expense	\$2,616	\$2,514	\$3,325	\$3,325	\$3,325
54800	Promotional Activities - Programs	\$2,423	\$2,947	\$3,000	\$3,000	\$3,000
54800	90100 Promotional - July 4th	\$18,700	\$22,427	\$10,000	\$10,000	\$10,000
54800	90200 Promotional - Winter Wonderland	\$2,725	\$2,590	\$0	\$3,110	\$0
54800	90500 Promotional - Fall Event	\$4,327	\$2,825	\$0	\$3,550	\$0
54800	91000 Promo - Spring Festival	\$536	\$2,805	\$0	\$3,187	\$0
54850	Scholarship Expense	\$520	\$70	\$2,000	\$2,000	\$0
54880	Summer Camp Program	\$13,961	\$18,038	\$53,000	\$24,579	\$45,000
54890	League and Field Rental Expense	\$54,899	\$43,480	\$72,000	\$72,000	\$50,000
54920	Legal Advertising	\$0	\$95	\$100	\$100	\$200
54930	Classified Advertising	\$419	\$0	\$0	\$295	\$0
55110	Office Supplies	\$1,943	\$1,993	\$2,200	\$2,200	\$1,400
55120	Computer / Fax / Printer Expense	\$3,280	\$2,617	\$3,300	\$2,650	\$3,300
55210	Fuel & Oil	\$18,522	\$19,721	\$17,550	\$17,550	\$17,550
55220	Tires & Filters	\$640	\$1,645	\$2,000	\$2,000	\$2,000
55230	Operating Supplies	\$6,589	\$6,824	\$6,300	\$6,140	\$6,400
55240	Uniforms	\$3,154	\$3,523	\$3,000	\$3,000	\$2,400
55260	Janitorial Supplies	\$14,264	\$14,371	\$16,000	\$16,000	\$15,500
55270	Small Tools & Equipment	\$16,574	\$20,529	\$20,900	\$16,952	\$22,300
55278	Software	\$143	\$143	\$2,200	\$2,200	\$200
55285	Pool/Splash Playground Chemicals	\$3,053	\$3,653	\$4,000	\$4,000	\$4,000
55290	Protective Clothing	\$800	\$430	\$1,100	\$1,100	\$1,400
55410	Subscriptions	\$68	\$36	\$250	\$250	\$0
55411	Dues & Registrations	\$3,458	\$2,790	\$4,250	\$4,250	\$3,880
55430	Employee Development	\$4,539	\$2,215	\$2,250	\$2,900	\$1,950
	Total Operating	\$710,356	\$703,725	\$792,323	\$791,858	\$755,775
58105	Transfer to W&S - Events Overtime	\$0	\$1,745	\$0	\$0	\$0
	Total Transfers	\$0	\$1,745	\$0	\$0	\$0
63000	Improvements	\$3,499	\$0	\$20,000	\$20,000	\$0
63100	Infrastructure	\$0	\$250,000	\$0	\$0	\$0
64000	Equipment-General	\$3,688	\$13,080	\$15,000	\$19,606	\$0
64200	Data Processing Equipment	\$6,599	\$3,858	\$7,450	\$7,650	\$0
64400	Machinery	\$0	\$0	\$0	\$0	\$21,000
65000	CIP (Trotwood Basketball Court)	\$0	\$0	\$0	\$0	\$20,000
65000	CIP (Entry Doors, Cabinets)	\$0	\$0	\$0	\$0	\$7,000
68100	Intangibles	\$0	\$0	\$25,000	\$25,000	\$0
	Total Capital	\$13,786	\$266,938	\$67,450	\$72,256	\$48,000
	TOTAL PARKS & REC BUDGET	\$1,626,980	\$1,968,090	\$1,896,491	\$1,936,638	\$1,831,906

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
51210	Regular Salaries	\$114,851	\$118,480	\$114,380	\$117,620	\$116,254
51214	Overtime Salaries	\$959	\$475	\$1,535	\$1,535	\$1,521
52110	F.I.C.A. Taxes-City Portion	\$7,926	\$8,550	\$8,905	\$9,153	\$9,010
52310	Health/Life Insurance/Dis Ins	\$17,468	\$17,084	\$20,675	\$20,675	\$20,803
52320	Workers' Comp. Insurance	\$910	\$192	\$156	\$161	\$176
52330	Pension - DB	\$24,605	\$31,985	\$28,979	\$29,387	\$39,430
	Total Payroll	\$166,719	\$176,766	\$174,630	\$178,531	\$187,194
53411	Bank Charges	\$0	\$1,221	\$2,500	\$2,500	\$750
54010	Travel & Per Diem	\$248	\$0	\$60	\$60	\$60
54020	Automobile Allowance	\$0	\$0	\$0	\$0	\$3,600
54110	Telephone	\$1,154	\$1,172	\$1,200	\$1,200	\$1,200
54210	Postage	\$47	\$68	\$100	\$100	\$100
54410	Equipment Rental	\$2,131	\$2,216	\$2,500	\$2,500	\$2,500
54660	Repair & Maintenance - Building	\$285	\$1,121	\$1,400	\$1,265	\$800
54730	Printing Expense	\$0	\$180	\$200	\$200	\$200
54920	Legal Advertising	\$0	\$95	\$100	\$100	\$200
55110	Office Supplies	\$1,387	\$1,779	\$1,800	\$1,800	\$1,000
55120	Computer / Fax / Printer Expense	\$1,803	\$913	\$1,200	\$550	\$1,200
55230	Operating Supplies	\$404	\$433	\$300	\$300	\$0
55260	Janitorial Supplies	\$0	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$419	\$397	\$500	\$300	\$500
55278	Software	\$143	\$143	\$2,000	\$2,000	\$0
55410	Subscriptions	\$36	\$36	\$150	\$150	\$0
55411	Dues & Registrations	\$831	\$566	\$700	\$700	\$950
55430	Employee Development	\$2,684	\$791	\$750	\$750	\$900
	Total Operating	\$11,572	\$11,131	\$15,460	\$14,475	\$13,960
	Total Transfers	\$0	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$5,486	\$0	\$0	\$0	\$0
68100	Intangibles	\$0	\$0	\$25,000	\$25,000	\$0
	Total Capital	\$5,486	\$0	\$25,000	\$25,000	\$0
	TOTAL BUDGET	\$183,777	\$187,897	\$215,090	\$218,006	\$201,154

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
51210	Regular Salaries	\$151,660	\$118,514	\$140,338	\$141,849	\$118,147
51214	Overtime Salaries	\$2,292	\$1,544	\$1,520	\$1,520	\$1,565
52110	F.I.C.A. Taxes-City Portion	\$11,811	\$9,192	\$10,926	\$11,042	\$9,158
52310	Health/Life Insurance/Dis Ins	\$12,413	\$7,365	\$8,517	\$8,517	\$8,554
52320	Workers' Comp. Insurance	\$3,484	\$2,962	\$3,274	\$3,319	\$3,202
52330	Pension - DB	\$15,634	\$9,231	\$7,978	\$8,356	\$11,011
	Total Payroll	\$197,294	\$148,808	\$172,553	\$174,603	\$151,637
53140	Pre-Employment/Physicals	\$75	\$151	\$200	\$200	\$240
54010	Travel & Per Diem	\$0	\$0	\$60	\$60	\$0
54110	Telephone	\$1,280	\$1,145	\$960	\$1,260	\$1,440
54890	<u>XXXXX</u> League & Field Rental	\$34,972	\$24,316	\$51,000	\$51,000	\$30,000
55240	Uniforms	\$945	\$895	\$500	\$500	\$300
55270	Small Tools & Equipment	\$368	\$450	\$500	\$200	\$500
55278	Software	\$0	\$0	\$200	\$200	\$200
55290	Protective Clothing	\$196	\$0	\$200	\$200	\$200
55411	Dues & Registrations	\$515	\$260	\$400	\$400	\$225
55430	Employee Development	\$465	\$225	\$400	\$400	\$150
	Total Operating	\$38,816	\$27,442	\$54,420	\$54,420	\$33,255
	Total Transfers	\$0	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$0	\$0	\$1,050	\$1,050	\$0
	Total Capital	\$0	\$0	\$1,050	\$1,050	\$0
	TOTAL BUDGET	\$236,110	\$176,250	\$228,023	\$230,073	\$184,892
Associated Revenues:						
347201	League Fees prev #349100 ¹	\$28,547	\$21,527	\$31,000	\$31,000	\$27,000
347205	Sport Camps prev #349500	\$497	\$0	\$0	\$0	\$0
347206	Field Rental (prev #347201)	\$17,450	\$13,790	\$16,000	\$16,000	\$16,000
¹	Associated League Revenues:					
	<u>70200</u> Softball	\$27,000				
	League/Field Expense:					
	<u>70200</u> Softball					\$24,000
	General					\$6,000
						<u>\$30,000</u>

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0
54210	Postage	\$366	\$450	\$400	\$400	\$400
54730	Printing Expense	\$594	\$909	\$1,000	\$1,000	\$1,000
54890	League and Field Rental Expense	\$19,927	\$19,164	\$21,000	\$21,000	\$20,000
55230	Operating Supplies	\$3,301	\$2,783	\$2,800	\$2,800	\$4,800
55270	Small Tools & Equipment	\$740	\$2,278	\$2,500	\$2,500	\$5,000
	Total Operating	<u>\$24,928</u>	<u>\$25,584</u>	<u>\$27,700</u>	<u>\$27,700</u>	<u>\$31,200</u>
	Total Transfers	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$2,025	\$0	\$0	\$0	\$0
	Total Capital	<u>\$2,025</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	TOTAL BUDGET	<u>\$26,953</u>	<u>\$25,584</u>	<u>\$27,700</u>	<u>\$27,700</u>	<u>\$31,200</u>
	Associated Revenue:					
347204	Partnership League Fees	\$65,784	\$67,356	\$66,500	\$66,500	\$83,500

¹ **Partnership League Fee revenues:**

Orlando City Youth Soccer	\$25,000
Florida Kraze Krush (FKK)	\$25,000
WSBL	\$14,000
WS Babe Ruth	\$11,500
WS Grizzlies	\$8,000
	<u>\$83,500</u>

Account Number	Description of Expenditure	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
51210	Regular Salaries	\$189,680	\$267,184	\$266,208	\$273,346	\$248,000
51214	Overtime Salaries	\$9,724	\$5,798	\$7,952	\$7,952	\$8,055
52110	F.I.C.A. Taxes-City Portion	\$15,157	\$20,814	\$21,051	\$21,597	\$19,588
52310	Health/Life Insurance/Dis Ins	\$28,643	\$40,110	\$51,229	\$51,229	\$51,443
52320	Workers' Comp. Insurance	\$4,980	\$6,396	\$6,308	\$6,495	\$6,848
52330	Pension - DB	\$31,831	\$40,264	\$37,822	\$39,251	\$50,202
52336	Pension - DC	\$0	\$1,473	\$4,479	\$4,479	\$4,685
	Total Payroll	\$280,015	\$382,039	\$395,049	\$404,349	\$388,821
53140	Pre-Employment/Physicals	\$302	\$378	\$400	\$400	\$400
53188	Outside Services	\$173,724	\$117,054	\$94,388	\$94,388	\$101,100
54010	Travel & Per Diem	\$0	\$0	\$60	\$60	\$0
54110	Telephone	\$0	\$1,160	\$1,440	\$1,690	\$2,400
54310	Utility Services	\$77,493	\$71,455	\$64,000	\$64,000	\$72,000
54410	Equipment Rental	\$3,125	\$4,421	\$3,800	\$4,800	\$2,550
54502	Cash Over / Short	(\$3)	\$49	\$0	\$0	\$0
54630	Repair & Maintenance - Equipment	\$27,965	\$26,453	\$25,000	\$23,592	\$15,000
54633	Maintenance Agreements/Contracts	\$2,990	\$5,708	\$7,100	\$7,100	\$7,000
54650	Repair & Maintenance - Vehicles	\$2,909	\$3,243	\$6,000	\$6,000	\$6,000
54660	R&M - Bldg (2014 restroom renovation)	\$6,580	\$5,395	\$27,600	\$15,100	\$12,000
54682	Repair & Maintenance - Grounds	\$93,032	\$153,955	\$197,000	\$218,915	\$202,300
54687	Repair & Maintenance - Irrigation	\$11,522	\$9,872	\$10,000	\$10,000	\$10,000
54930	Classified Advertising	\$419	\$0	\$0	\$295	\$0
55210	Fuel & Oil	\$18,112	\$19,178	\$17,000	\$17,000	\$17,000
55220	Tires & Filters	\$640	\$1,645	\$2,000	\$2,000	\$2,000
55230	Operating Supplies	\$2,215	\$2,846	\$2,600	\$2,440	\$1,000
55240	Uniforms	\$1,256	\$1,852	\$1,700	\$1,700	\$1,200
55260	Janitorial Supplies	\$9,804	\$9,958	\$10,000	\$10,000	\$10,000
55270	Small Tools & Equipment	\$8,131	\$10,825	\$11,000	\$7,552	\$10,000
55285	Pool/Splash Playground Chemicals	\$1,025	\$1,743	\$2,500	\$2,500	\$2,500
55290	Protective Clothing	\$604	\$430	\$900	\$900	\$1,200
55410	Subscriptions	\$0	\$0	\$50	\$50	\$0
55411	Dues & Registrations	\$317	\$715	\$1,000	\$1,000	\$1,255
55430	Employee Development	\$268	\$538	\$400	\$1,050	\$350
	Total Operating	\$442,430	\$448,873	\$485,938	\$492,532	\$477,255
58105	Transfer to W&S - Events Overtime	\$0	\$1,745	\$0	\$0	\$0
	Total Transfers	\$0	\$1,745	\$0	\$0	\$0
63000	Improvements	\$0	\$0	\$20,000	\$20,000	\$0
63100	Infrastructure	\$0	\$250,000	\$0	\$0	\$0
64000	Equipment-General	\$1,663	\$13,080	\$15,000	\$19,606	\$0
64200	Data Processing Equipment	\$0	\$1,286	\$4,200	\$4,400	\$0
64400	Machinery	\$0	\$0	\$0	\$0	\$21,000
65000	CIP (Trotwood Basketball Court)	\$0	\$0	\$0	\$0	\$20,000
	Total Capital	\$1,663	\$264,366	\$39,200	\$44,006	\$41,000
	TOTAL BUDGET	\$724,108	\$1,097,023	\$920,187	\$940,887	\$907,076
	Associated Revenue:					
369101	70216 Misc Revenue (Banners)	\$1,070	\$2,393	\$5,000	\$5,000	\$4,000
347515	Splash Playground Revenue	\$4,451	\$4,240	\$6,000	\$6,000	\$0
	CIP:					
	Trotwood Basketball Court - resurfacing	\$20,000				
	Machinery:					
	Chemical sprayer					\$10,000
	Pressure washing trailer					\$5,000
	Fertilizer spreader					\$6,000
						\$21,000

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
51210	Regular Salaries	\$48,769	\$56,674	\$56,170	\$56,626	\$57,051
	Summer Camp - all inclusive payroll ¹	\$22,868	\$19,173	\$0	\$25,164	\$0
51214	Overtime Salaries	\$1,873	\$2,922	\$1,520	\$2,274	\$1,565
52110	F.I.C.A. Taxes-City Portion	\$5,624	\$6,044	\$4,450	\$6,411	\$4,484
52310	Health/Life Insurance/Dis Ins	\$6,186	\$7,076	\$8,517	\$8,517	\$8,554
52320	Workers' Comp. Insurance	\$1,682	\$1,585	\$1,334	\$1,925	\$1,572
52330	Pension - DB	\$6,347	\$9,207	\$7,978	\$8,092	\$11,011
	Total Payroll	\$93,349	\$102,681	\$79,969	\$109,009	\$84,237
53140	Pre-Employment/Physicals	\$35	\$76	\$100	\$100	\$160
53188	Outside Services (Janitorial)	\$350	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$0	\$0	\$60	\$60	\$0
54110	Telephone	\$160	\$480	\$480	\$480	\$480
54310	Utility Services	\$10,408	\$9,959	\$10,000	\$10,000	\$10,000
54630	Repair & Maintenance - Equipment	\$741	\$360	\$500	\$500	\$500
54660	Repair & Maintenance - Building	\$14,891	\$19,960	\$12,000	\$24,500	\$15,200
54682	Repair & Maintenance - Grounds	\$995	\$897	\$4,000	\$4,000	\$1,000
54730	Printing Expense	\$1,851	\$1,309	\$2,000	\$2,000	\$2,000
54800	Promotional Activities - Programs	\$2,423	\$2,947	\$3,000	\$3,000	\$3,000
54850	Scholarship Expense	\$520	\$70	\$2,000	\$2,000	\$0
54880	Summer Camp Program ¹	\$13,961	\$18,038	\$53,000	\$24,579	\$45,000
55110	Office Supplies	\$556	\$214	\$400	\$400	\$400
55120	Computer / Fax / Printer Expense	\$180	\$67	\$400	\$400	\$400
55210	Fuel & Oil	\$410	\$543	\$550	\$550	\$550
55230	Operating Supplies	\$300	\$265	\$300	\$300	\$300
55260	Janitorial Supplies	\$969	\$963	\$1,500	\$1,500	\$1,500
55270	Small Tools & Equipment	\$4,138	\$1,378	\$2,500	\$2,500	\$4,300
55410	Subscriptions	\$32	\$0	\$50	\$50	\$0
55411	Dues & Registrations	\$235	\$160	\$350	\$350	\$175
55430	Employee Development	\$514	\$313	\$400	\$400	\$300
	Total Operating	\$53,669	\$57,999	\$93,590	\$77,669	\$85,265
	Total Transfers	\$0	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$0	\$1,286	\$1,150	\$1,150	\$0
65000	CIP (Entry Doors, Cabinets)	\$0	\$0	\$0	\$0	\$7,000
	Total Capital	\$0	\$1,286	\$1,150	\$1,150	\$7,000
	TOTAL BUDGET	\$147,018	\$161,966	\$174,709	\$187,828	\$176,502
	Associated Revenue:					
347202	Summer Camp Program prev #349200	\$39,399	\$48,800	\$53,000	\$53,000	\$47,000
347203	Program Fees prev #349300	\$2,010	\$558	\$3,000	\$3,000	\$3,000

¹ Note: Each year, a portion of this line code is moved into the appropriate payroll accounts to account for the camp counselors' payroll. This is the reason for the seemingly large variance between the previous year *actuals* and the current and prospective year *budgets*. See the offsetting variance in the payroll accounts.

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
51210	Regular Salaries	\$111,026	\$124,032	\$122,998	\$124,921	\$118,589
51214	Overtime Salaries	\$2,528	\$2,700	\$5,382	\$5,382	\$5,017
52110	F.I.C.A. Taxes-City Portion	\$9,220	\$9,669	\$9,858	\$10,005	\$9,456
52310	Health/Life Insurance/Dis Ins	\$18,591	\$21,270	\$25,653	\$25,653	\$25,709
52320	Workers' Comp. Insurance	\$2,838	\$3,080	\$2,954	\$3,012	\$3,302
52330	Pension - DB	\$20,342	\$22,253	\$20,279	\$20,760	\$27,401
52336	Pension - DC	\$916	\$2,384	\$2,393	\$2,393	\$1,768
	Total Payroll	\$165,461	\$185,388	\$189,517	\$192,126	\$191,242
53140	Pre-Employment/Physicals	\$78	\$151	\$100	\$100	\$160
53188	Outside Services (bus)	\$28,512	\$18,486	\$18,000	\$18,000	\$18,000
54010	Travel & Per Diem	\$25	\$57	\$60	\$60	\$0
54110	Telephone	\$480	\$480	\$480	\$480	\$480
54310	Utility Services	\$50,023	\$49,098	\$49,600	\$49,600	\$52,100
54630	Repair & Maintenance - Equipment	\$6,286	\$5,353	\$9,000	\$9,000	\$9,000
54660	Repair & Maintenance - Building	\$13,994	\$13,242	\$12,500	\$12,500	\$12,500
54720	Copy Machine Supplies	\$0	\$158	\$550	\$550	\$550
54730	Printing Expense	\$171	\$116	\$125	\$125	\$125
55120	Computer / Fax / Printer Expense	\$1,297	\$1,637	\$1,700	\$1,700	\$1,700
55230	Operating Supplies	\$369	\$497	\$300	\$300	\$300
55240	Uniforms	\$953	\$776	\$800	\$800	\$900
55260	Janitorial Supplies	\$3,491	\$3,450	\$4,500	\$4,500	\$4,000
55270	Small Tools & Equipment	\$2,778	\$5,201	\$3,900	\$3,900	\$2,000
55285	Pool/Splash Playground Chemicals	\$2,028	\$1,910	\$1,500	\$1,500	\$1,500
55411	Dues & Registrations	\$1,560	\$1,089	\$1,800	\$1,800	\$1,275
55430	Employee Development	\$608	\$348	\$300	\$300	\$250
	Total Operating	\$112,653	\$102,049	\$105,215	\$105,215	\$104,840
	Total Transfers	\$0	\$0	\$0	\$0	\$0
63000	Improvements	\$3,499	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$1,113	\$1,286	\$1,050	\$1,050	\$0
	Total Capital	\$4,612	\$1,286	\$1,050	\$1,050	\$0
	TOTAL BUDGET	\$282,726	\$288,723	\$295,782	\$298,391	\$296,082
	Associated Revenue:					
347505	Senior Center Annual Registrations	\$13,715	\$13,323	\$12,000	\$12,000	\$15,000
347510	Senior Center Therapy Pool Memberships	\$27,402	\$26,274	\$28,000	\$28,000	\$32,000

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 11/12 Actual</u>	<u>FY 12/13 Actual</u>	<u>Original FY 13/14 Budget</u>	<u>Revised FY 13/14 Budget</u>	<u>FY 14/15 Budget</u>
	Overtime budget is transferred to the division incurring the event overtime cost					
51214	Overtime - Community Event Public Safety	\$0	\$0	\$25,000	\$13,906	\$25,000
	Total Payroll	\$0	\$0	\$25,000	\$13,906	\$25,000
54800	<u>90100</u> Promotional - July 4th	\$18,700	\$22,427	\$10,000	\$10,000	\$10,000
54800	<u>90200</u> Promotional - Winter Wonderland	\$2,725	\$2,590	\$0	\$3,110	\$0
54800	<u>90500</u> Promotional - Hometown Harvest	\$4,327	\$2,825	\$0	\$3,550	\$0
54800	<u>91000</u> Promo - Spring Festival	\$536	\$2,805	\$0	\$3,187	\$0
	Total Operating	\$26,288	\$30,647	\$10,000	\$19,847	\$10,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL BUDGET	\$26,288	\$30,647	\$35,000	\$33,753	\$35,000
	Associated Potential Revenues:					
347400	Booth Rentals (prev #362100)					
	<u>90100</u> July 4th	\$783	\$1,051	\$0	\$0	\$0
	<u>90200</u> Winter Wonderland	\$1,440	\$462	\$0	\$1,400	\$0
	<u>90500</u> Hometown Harvest	\$1,300	\$400	\$0	\$800	\$0
	<u>91000</u> Spring Festival	\$600	\$200	\$0	\$900	\$0
	Total Booth Rentals	\$4,123	\$2,113	\$0	\$3,100	\$0
366000	Donations (prev #361200, 366200):					
	<u>90100</u> July 4th	\$18,520	\$21,696	\$0	\$0	\$0
	<u>90200</u> Winter Wonderland	\$2,400	\$5,500	\$0	\$1,710	\$0
	<u>90500</u> Hometown Harvest	\$4,750	\$3,000	\$0	\$2,750	\$0
	<u>91000</u> Spring Festival	\$0	\$0	\$0	\$3,500	\$0
	Total Donations	\$25,670	\$30,196	\$0	\$7,960	\$0

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		FY 15 Budget				
		<u>Total</u>	<u>Executive</u>	<u>Gen Gov't</u>	<u>Finance</u>	<u>Info Svc</u>
Payroll						
51110	Mayor's Expense	\$14,400	\$14,400	\$0	\$0	\$0
51111	Commission Expense	\$60,000	\$60,000	\$0	\$0	\$0
51210	Regular Salaries	\$6,823,642	\$389,687	\$0	\$783,686	\$336,133
51214	Overtime Salaries	\$300,045	\$5,057	\$0	\$7,849	\$6,541
52110	F.I.C.A. Taxes-City Portion	\$548,743	\$35,890	\$0	\$60,552	\$26,215
52310	Health/Life Insurance/Dis Ins	\$1,137,471	\$56,518	\$0	\$90,967	\$43,196
52320	Workers' Comp. Insurance	\$138,978	\$706	\$0	\$1,188	\$515
52330	Pension Expense - DB	\$1,982,120	\$75,934	\$0	\$150,767	\$67,891
52336	Pension - DC	\$78,814	\$11,790	\$0	\$15,906	\$10,302
	Total	\$11,084,213	\$649,982	\$0	\$1,110,915	\$490,793
Operating						
52510	Unemployment Compensation	\$11,000	\$0	\$0	\$11,000	\$0
53111	Legal Services - General	\$215,000	\$0	\$215,000	\$0	\$0
53112	Financial Advisor	\$17,500	\$0	\$0	\$17,500	\$0
53113	Records Management Services	\$1,000	\$1,000	\$0	\$0	\$0
53119	Legal/Actuarial/Consulting- Pension	\$2,500	\$0	\$2,500	\$0	\$0
53120	Codification	\$11,000	\$11,000	\$0	\$0	\$0
53130	Trustee Fees	\$1,150	\$0	\$1,150	\$0	\$0
53140	Pre-Employment/Physicals	\$8,600	\$80	\$0	\$560	\$0
53179	Consulting Services - Town Center	\$2,000	\$0	\$0	\$0	\$0
53180	Consultant Services	\$88,500	\$0	\$65,000	\$4,000	\$17,000
53188	Contract Services	\$292,100	\$0	\$0	\$173,000	\$0
53210	Audit Services	\$40,000	\$0	\$0	\$40,000	\$0
53410	Contractual Service Costs	\$19,610	\$0	\$750	\$0	\$0
53411	Service Charges	\$4,750	\$0	\$4,000	\$0	\$0
54010	Travel & Per Diem	\$18,510	\$5,450	\$0	\$900	\$1,000
54020	Automobile Allowance	\$7,200	\$3,600	\$0	\$0	\$0
54110	Telephones	\$107,490	\$6,640	\$0	\$2,410	\$25,220
54210	Postage	\$77,200	\$450	\$0	\$71,600	\$50
54310	Utility Services	\$251,600	\$0	\$0	\$0	\$0
54311	Utility Services - City Hall	\$53,000	\$0	\$0	\$0	\$0
54312	Utility Services - Streetlighting	\$479,800	\$0	\$0	\$0	\$0
54382	Lot Cleaning	\$4,000	\$0	\$0	\$0	\$0
54410	Equipment Rental	\$5,950	\$0	\$0	\$0	\$0
54451	Trail Lease Costs	\$300	\$0	\$300	\$0	\$0
54501	Collection Services	\$3,500	\$0	\$0	\$3,500	\$0
54510	General Insurance	\$393,000	\$0	\$0	\$393,000	\$0
54630	Repair & Maintenance - Equipment	\$68,005	\$100	\$0	\$200	\$300
54632	Software Maintenance & Licenses	\$24,830	\$0	\$0	\$2,900	\$0
54633	Maint. Agree & Contracts	\$278,773	\$0	\$0	\$8,600	\$256,773
54634	Web Site Maint & Dev	\$4,930	\$0	\$0	\$0	\$4,930
54640	Repair & Maintenance - Comm	\$4,900	\$0	\$0	\$0	\$0
54644	Repair & Maintenance - Town Center	\$126,000	\$0	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$61,400	\$0	\$0	\$0	\$0
54660	Repair & Maintenance - Building	\$135,000	\$0	\$0	\$0	\$0
54661	Repair & Maintenance - City Hall	\$27,500	\$0	\$0	\$0	\$500
54682	Repair & Maintenance - Grounds	\$571,500	\$0	\$0	\$0	\$0
54687	Repair & Maintenance - Irrigation	\$10,000	\$0	\$0	\$0	\$0
54695	Repair & Maintenance - Signs/Walls	\$0	\$0	\$0	\$0	\$0
54710	Election Printing	\$500	\$500	\$0	\$0	\$0
54720	Fax & Copy Machine	\$15,650	\$0	\$0	\$0	\$8,000
54730	Printing Expense	\$15,910	\$650	\$0	\$5,100	\$300
54731	Publications-Newsletter	\$3,500	\$3,500	\$0	\$0	\$0
54760	Engraving	\$200	\$0	\$0	\$0	\$0
54800	Promotional Activities	\$25,900	\$3,600	\$0	\$0	\$0
54810	Employee Relations	\$6,800	\$0	\$0	\$5,800	\$0
54880	Summer Youth Program	\$45,000	\$0	\$0	\$0	\$0
54890	League and Field Rental Expense	\$50,000	\$0	\$0	\$0	\$0
54891	Community Youth Organization	\$2,275	\$0	\$0	\$0	\$0
54920	Legal Advertising	\$5,750	\$800	\$0	\$800	\$0
54950	Recording Fees	\$1,250	\$1,000	\$0	\$0	\$0

	<u>PW</u>	<u>Com Dev</u>	<u>Police</u>	<u>Fire</u>	<u>P&R</u>
Payroll					
51110	Mayor's Expense	\$0	\$0	\$0	\$0
51111	Commission Expense	\$0	\$0	\$0	\$0
51210	Regular Salaries	\$497,890	\$317,840	\$3,840,365	\$658,041
51214	Overtime Salaries	\$8,313	\$3,541	\$226,021	\$42,723
52110	F.I.C.A. Taxes-City Portion	\$38,725	\$24,586	\$311,079	\$51,696
52310	Health/Life Insurance/Dis Ins	\$132,311	\$66,998	\$632,418	\$115,063
52320	Workers' Comp. Insurance	\$22,865	\$4,928	\$93,676	\$15,100
52330	Pension Expense - DB	\$116,081	\$43,927	\$1,300,865	\$139,055
52336	Pension - DC	\$11,842	\$14,253	\$8,268	\$6,453
	Total	\$828,027	\$476,073	\$6,412,692	\$87,600
				\$87,600	\$1,028,131
Operating					
52510	Unemployment Compensation	\$0	\$0	\$0	\$0
53111	Legal Services - General	\$0	\$0	\$0	\$0
53112	Financial Advisor	\$0	\$0	\$0	\$0
53113	Records Management Services	\$0	\$0	\$0	\$0
53119	Legal/Actuarial/Consulting- Pension	\$0	\$0	\$0	\$0
53120	Codification	\$0	\$0	\$0	\$0
53130	Trustee Fees	\$0	\$0	\$0	\$0
53140	Pre-Employment/Physicals	\$700	\$0	\$6,300	\$960
53179	Consulting Services - Town Center	\$0	\$2,000	\$0	\$0
53180	Consultant Services	\$0	\$2,500	\$0	\$0
53188	Contract Services	\$0	\$0	\$0	\$119,100
53210	Audit Services	\$0	\$0	\$0	\$0
53410	Contractual Service Costs	\$9,500	\$0	\$9,360	\$0
53411	Service Charges	\$0	\$0	\$0	\$750
54010	Travel & Per Diem	\$100	\$3,000	\$8,000	\$60
54020	Automobile Allowance	\$0	\$0	\$0	\$3,600
54110	Telephones	\$800	\$1,920	\$64,500	\$6,000
54210	Postage	\$400	\$775	\$3,425	\$500
54310	Utility Services	\$20,500	\$51,000	\$46,000	\$134,100
54311	Utility Services - City Hall	\$53,000	\$0	\$0	\$0
54312	Utility Services - Streetlighting	\$0	\$479,800	\$0	\$0
54382	Lot Cleaning	\$0	\$0	\$4,000	\$0
54410	Equipment Rental	\$200	\$0	\$700	\$5,050
54451	Trail Lease Costs	\$0	\$0	\$0	\$0
54501	Collection Services	\$0	\$0	\$0	\$0
54510	General Insurance	\$0	\$0	\$0	\$0
54630	Repair & Maintenance - Equipment	\$6,400	\$800	\$35,705	\$24,500
54632	Software Maintenance & Licenses	\$0	\$0	\$21,930	\$0
54633	Maint. Agree & Contracts	\$6,400	\$0	\$0	\$7,000
54634	Web Site Maint & Dev	\$0	\$0	\$0	\$0
54640	Repair & Maintenance - Comm	\$1,900	\$0	\$3,000	\$0
54644	Repair & Maintenance - Town Center	\$0	\$126,000	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$8,500	\$2,000	\$44,900	\$6,000
54660	Repair & Maintenance - Building	\$84,500	\$0	\$10,000	\$40,500
54661	Repair & Maintenance - City Hall	\$27,000	\$0	\$0	\$0
54682	Repair & Maintenance - Grounds	\$8,200	\$360,000	\$0	\$203,300
54687	Repair & Maintenance - Irrigation	\$0	\$0	\$0	\$10,000
54695	Repair & Maintenance - Signs/Walls				
54710	Election Printing	\$0	\$0	\$0	\$0
54720	Fax & Copy Machine	\$0	\$0	\$7,100	\$550
54730	Printing Expense	\$100	\$220	\$6,215	\$3,325
54731	Publications-Newsletter	\$0	\$0	\$0	\$0
54760	Engraving	\$0	\$200	\$0	\$0
54800	Promotional Activities	\$0	\$5,500	\$3,800	\$13,000
54810	Employee Relations	\$0	\$0	\$1,000	\$0
54880	Summer Youth Program	\$0	\$0	\$0	\$45,000
54890	League and Field Rental Expense	\$0	\$0	\$0	\$50,000
54891	Community Youth Organization	\$0	\$0	\$2,275	\$0
54920	Legal Advertising	\$0	\$3,700	\$250	\$200
54950	Recording Fees	\$0	\$0	\$250	\$0

		FY 15 Budget				
		<u>Total</u>	<u>Executive</u>	<u>Gen Gov't</u>	<u>Finance</u>	<u>Info Svc</u>
55110	Office Supplies	\$17,275	\$750	\$0	\$3,250	\$5,400
55120	Computer/Printer/Fax Supplies	\$11,850	\$700	\$0	\$3,000	\$400
55201	US 17-92 Tax Payment	\$64,407	\$0	\$64,407	\$0	\$0
55210	Fuel & Oil	\$280,750	\$0	\$0	\$0	\$0
55220	Tires & Filters	\$26,875	\$0	\$0	\$0	\$0
55230	Operating Supplies	\$30,355	\$500	\$0	\$1,400	\$800
55240	Uniforms	\$35,400	\$0	\$0	\$0	\$0
55260	Janitorial Supplies	\$22,550	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$54,610	\$450	\$0	\$2,000	\$6,905
55275	Communications Support	\$500	\$0	\$0	\$500	\$0
55278	Software Systems	\$1,397	\$100	\$0	\$0	\$597
55285	Pool/Splash Playground Chemicals	\$4,000	\$0	\$0	\$0	\$0
55290	Protective Clothing	\$21,200	\$0	\$0	\$0	\$0
55410	Subscriptions	\$1,000	\$1,000	\$0	\$0	\$0
55411	Dues & Registrations	\$26,385	\$11,370	\$0	\$2,300	\$1,100
55420	Operational Books	\$50	\$0	\$0	\$0	\$0
55430	Employee Development	\$42,440	\$225	\$0	\$10,520	\$4,420
55431	Employee Education Incentive	\$11,000	\$500	\$0	\$0	\$0
55441	Accreditation Expense	\$12,600	\$0	\$0	\$0	\$0
56910	Contingencies	\$272,784	\$0	\$272,784	\$0	\$0
58300	Grants/Aids - Econ Dev	\$80,800	\$5,800	\$75,000	\$0	\$0
	Total	\$4,645,061	\$59,765	\$700,891	\$788,840	\$333,695
57160	Lease Purchase-Vehicles	\$0	\$0	\$0	\$0	\$0
	Interfund Transfers					
58125	Transfer to Other Funds	\$137,000	\$0	\$13,000	\$0	\$124,000
58160	Transfer to LOC Debt Service	\$1,102,400	\$0	\$1,102,400	\$0	\$0
	Total	\$1,239,400	\$0	\$1,115,400	\$0	\$124,000
	Capital					
63000	Improvements	\$3,000	\$0	\$0	\$0	\$0
64100	Vehicles	\$0	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$134,300	\$0	\$0	\$0	\$134,300
64400	Machinery	\$21,000	\$0	\$0	\$0	\$0
65000	Construction in Progress	\$27,000	\$0	\$0	\$0	\$0
68100	Intangibles	\$10,000	\$0	\$0	\$0	\$10,000
	Total	\$195,300	\$0	\$0	\$0	\$144,300
	Total	\$17,163,974	\$709,747	\$1,816,291	\$1,899,755	\$1,092,788

CITY OF WINTER SPRINGS
FISCAL YEAR 2014-2015 BUDGET

GENERAL FUND EXPENDITURE RECAP BY LINE ITEM
FISCAL YEAR 2014-2015 Budget

	<u>PW</u>	<u>Com Dev</u>	<u>Police</u>	<u>Fire</u>	<u>P&R</u>
55110 Office Supplies	\$200	\$2,175	\$4,100	\$0	\$1,400
55120 Computer/Printer/Fax Supplies	\$400	\$1,350	\$2,700	\$0	\$3,300
55201 US 17-92 Tax Payment	\$0	\$0	\$0	\$0	\$0
55210 Fuel & Oil	\$42,400	\$5,800	\$215,000	\$0	\$17,550
55220 Tires & Filters	\$4,900	\$1,600	\$18,375	\$0	\$2,000
55230 Operating Supplies	\$1,000	\$300	\$19,955	\$0	\$6,400
55240 Uniforms	\$4,400	\$150	\$28,450	\$0	\$2,400
55260 Janitorial Supplies	\$4,550	\$0	\$2,500	\$0	\$15,500
55270 Small Tools & Equipment	\$4,900	\$1,200	\$16,855	\$0	\$22,300
55275 Communications Support	\$0	\$0	\$0	\$0	\$0
55278 Software Systems	\$0	\$500	\$0	\$0	\$200
55285 Pool/Splash Playground Chemicals	\$0	\$0	\$0	\$0	\$4,000
55290 Protective Clothing	\$2,750	\$150	\$16,900	\$0	\$1,400
55410 Subscriptions	\$0	\$0	\$0	\$0	\$0
55411 Dues & Registrations	\$200	\$4,300	\$3,235	\$0	\$3,880
55420 Operational Books	\$0	\$50	\$0	\$0	\$0
55430 Employee Development	\$6,500	\$4,200	\$14,625	\$0	\$1,950
55431 Employee Education Incentive	\$0	\$0	\$10,500	\$0	\$0
55441 Accreditation Expense	\$0	\$0	\$12,600	\$0	\$0
56910 Contingencies	\$0	\$0	\$0	\$0	\$0
58300 Grants/Aids - Econ Dev	\$0	\$0	\$0	\$0	\$0
Total	\$300,400	\$1,061,190	\$644,505	\$0	\$755,775
57160 Lease Purchase-Vehicles	\$0	\$0	\$0	\$0	\$0
Interfund Transfers					
58125 Transfer to Other Funds	\$0	\$0	\$0	\$0	\$0
58160 Transfer to LOC Debt Service	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0
Capital					
63000 Improvements	\$0	\$3,000	\$0	\$0	\$0
64100 Vehicles	\$0	\$0	\$0	\$0	\$0
64200 Data Processing Equipment	\$0	\$0	\$0	\$0	\$0
64400 Machinery	\$0	\$0	\$0	\$0	\$21,000
65000 Construction in Progress	\$0	\$0	\$0	\$0	\$27,000
68100 Intangibles	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$3,000	\$0	\$0	\$48,000
Total	\$1,128,427	\$1,540,263	\$7,057,197	\$87,600	\$1,831,906

CITY OF WINTER SPRINGS
FISCAL YEAR 2014-2015 BUDGET

GENERAL FUND EXPENDITURE RECAP BY LINE ITEM
Fiscal Year 2013-2014 Original Budget

		Original FY 14 Budget				
		<u>Total</u>	<u>Executive</u>	<u>Gen Gov't</u>	<u>Finance</u>	<u>Info Svc</u>
Payroll						
51110	Mayor's Expense	\$14,400	\$14,400	\$0	\$0	\$0
51111	Commission Expense	\$60,000	\$60,000	\$0	\$0	\$0
51210	Regular Salaries	\$6,825,946	\$386,657	\$0	\$715,774	\$414,525
51214	Overtime Salaries	\$296,399	\$5,146	\$0	\$6,258	\$7,721
52110	F.I.C.A. Taxes-City Portion	\$551,636	\$36,186	\$0	\$55,308	\$32,776
52310	Health/Life Insurance/Dis Ins	\$1,140,932	\$41,716	\$0	\$89,628	\$64,176
52320	Workers' Comp. Insurance	\$120,169	\$632	\$0	\$990	\$573
52330	Pension Expense - DB	\$1,534,632	\$64,897	\$0	\$107,247	\$87,576
52336	Pension Expense - DC	\$61,307	\$9,046	\$0	\$13,491	\$5,306
	Total	\$10,605,421	\$618,680	\$0	\$988,696	\$612,653
Operating						
52510	Unemployment Compensation	\$8,000	\$0	\$0	\$8,000	\$0
53111	Legal Services - General	\$215,000	\$0	\$215,000	\$0	\$0
53112	Financial Advisor	\$17,500	\$0	\$0	\$17,500	\$0
53113	Records Management Services	\$1,000	\$1,000	\$0	\$0	\$0
53119	Legal/Actuarial/Consulting- Pension	\$5,000	\$0	\$5,000	\$0	\$0
53120	Codification	\$16,000	\$16,000	\$0	\$0	\$0
53130	Trustee Fees	\$1,150	\$0	\$1,150	\$0	\$0
53140	Pre-Employment/Physicals	\$9,818	\$80	\$0	\$1,298	\$0
53179	Consulting Services - Town Center	\$2,000	\$0	\$0	\$0	\$0
53180	Consultant Services	\$27,750	\$0	\$15,000	\$5,250	\$0
53188	Contract Services	\$283,388	\$0	\$0	\$171,000	\$0
53210	Audit Services	\$44,000	\$0	\$0	\$44,000	\$0
53410	Contractual Services	\$19,860	\$0	\$700	\$0	\$0
53411	Service Charges	\$8,000	\$0	\$5,500	\$0	\$0
54010	Travel & Per Diem	\$25,432	\$9,750	\$0	\$1,150	\$1,532
54020	Automobile Allowance	\$3,600	\$3,600	\$0	\$0	\$0
54110	Telephone	\$108,204	\$7,670	\$0	\$1,640	\$25,960
54210	Postage	\$77,050	\$1,150	\$0	\$68,600	\$50
54310	Utility Services	\$255,200	\$0	\$0	\$0	\$0
54311	Utility Services - City Hall	\$55,000	\$0	\$0	\$0	\$0
54312	Utility Services - Streetlighting	\$462,100	\$0	\$0	\$0	\$0
54382	Lot Cleaning	\$3,000	\$0	\$0	\$0	\$0
54410	Equipment Rental	\$6,600	\$0	\$0	\$0	\$0
54451	Trail Lease Costs	\$300	\$0	\$300	\$0	\$0
54501	Collection Services	\$4,500	\$0	\$0	\$4,500	\$0
54510	General Insurance	\$400,000	\$0	\$0	\$400,000	\$0
54511	General Insurance Settlements	\$10,000	\$0	\$0	\$10,000	\$0
54630	Repair & Maintenance - Equipment	\$72,950	\$200	\$0	\$450	\$0
54632	Software Maintenance & Licenses	\$23,405	\$0	\$0	\$3,200	\$0
54633	Maint. Agree & Contracts	\$252,075	\$0	\$0	\$7,850	\$230,525
54634	Web Site Maint & Dev	\$4,890	\$0	\$0	\$0	\$4,890
54640	Repair & Maintenance - Comm	\$8,400	\$0	\$0	\$0	\$0
54644	Repair & Maintenance - Town Center	\$105,000	\$0	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$56,076	\$0	\$0	\$0	\$0
54660	Repair & Maintenance - Building	\$116,650	\$0	\$0	\$0	\$0
54661	Repair & Maintenance - City Hall	\$25,500	\$0	\$0	\$0	\$500
54682	Repair & Maintenance - Grounds	\$520,400	\$0	\$0	\$0	\$0
54687	Repair & Maintenance - Irrigation	\$10,000	\$0	\$0	\$0	\$0
54695	Repair & Maintenance - Signs/Walls	\$0	\$0	\$0	\$0	\$0
54710	Election Printing	\$0	\$0	\$0	\$0	\$0
54720	Fax & Copy Machine	\$15,880	\$0	\$0	\$0	\$8,000
54730	Printing Expense	\$17,660	\$700	\$0	\$6,300	\$300
54731	Publications-Newsletter	\$3,500	\$3,500	\$0	\$0	\$0
54760	Engraving	\$200	\$0	\$0	\$0	\$0
54800	Promotional Activities	\$26,400	\$4,600	\$0	\$0	\$0
54810	Employee Relations	\$11,050	\$0	\$0	\$8,800	\$0
54850	Scholarship Expense	\$2,000	\$0	\$0	\$0	\$0
54880	Summer Youth Program	\$53,000	\$0	\$0	\$0	\$0
54890	League and Field Rental Expense	\$72,000	\$0	\$0	\$0	\$0
54891	Community Youth Organization	\$3,325	\$0	\$0	\$0	\$0
54920	Legal Advertising	\$9,800	\$850	\$0	\$800	\$0
54950	Recording Fees	\$1,250	\$1,000	\$0	\$0	\$0

CITY OF WINTER SPRINGS
FISCAL YEAR 2014-2015 BUDGET

GENERAL FUND EXPENDITURE RECAP BY LINE ITEM
Fiscal Year 2013-2014 Original Budget

	<u>PW</u>	<u>Com Dev</u>	<u>Police</u>	<u>Fire</u>	<u>P&R</u>	
Payroll						
51110	Mayor's Expense	\$0	\$0	\$0	\$0	
51111	Commission Expense	\$0	\$0	\$0	\$0	
51210	Regular Salaries	\$464,381	\$343,225	\$3,801,290	\$700,094	
51214	Overtime Salaries	\$7,694	\$3,472	\$223,199	\$42,909	
52110	F.I.C.A. Taxes-City Portion	\$36,151	\$26,632	\$309,393	\$55,190	
52310	Health/Life Insurance/Dis Ins	\$119,468	\$63,531	\$647,822	\$114,591	
52320	Workers' Comp. Insurance	\$16,531	\$5,412	\$82,005	\$14,026	
52330	Pension Expense - DB	\$84,513	\$58,198	\$963,665	\$103,036	
52336	Pension Expense - DC	\$9,962	\$8,543	\$8,087	\$6,872	
	Total	\$738,700	\$509,013	\$6,035,461	\$65,500	\$1,036,718
Operating						
52510	Unemployment Compensation	\$0	\$0	\$0	\$0	
53111	Legal Services - General	\$0	\$0	\$0	\$0	
53112	Financial Advisor	\$0	\$0	\$0	\$0	
53113	Records Management Services	\$0	\$0	\$0	\$0	
53119	Legal/Actuarial/Consulting- Pension	\$0	\$0	\$0	\$0	
53120	Codification	\$0	\$0	\$0	\$0	
53130	Trustee Fees	\$0	\$0	\$0	\$0	
53140	Pre-Employment/Physicals	\$700	\$0	\$6,940	\$0	\$800
53179	Consulting Services - Town Center	\$0	\$2,000	\$0	\$0	\$0
53180	Consultant Services	\$0	\$7,500	\$0	\$0	\$0
53188	Contract Services	\$0	\$0	\$0	\$0	\$112,388
53210	Audit Services	\$0	\$0	\$0	\$0	\$0
53410	Contractual Services	\$9,800	\$0	\$9,360	\$0	\$0
53411	Service Charges	\$0	\$0	\$0	\$0	\$2,500
54010	Travel & Per Diem	\$200	\$2,500	\$10,000	\$0	\$300
54020	Automobile Allowance	\$0	\$0	\$0	\$0	\$0
54110	Telephone	\$900	\$1,950	\$65,524	\$0	\$4,560
54210	Postage	\$400	\$1,050	\$5,300	\$0	\$500
54310	Utility Services	\$21,500	\$53,600	\$56,500	\$0	\$123,600
54311	Utility Services - City Hall	\$55,000	\$0	\$0	\$0	\$0
54312	Utility Services - Streetlighting	\$0	\$462,100	\$0	\$0	\$0
54382	Lot Cleaning	\$0	\$0	\$3,000	\$0	\$0
54410	Equipment Rental	\$300	\$0	\$0	\$0	\$6,300
54451	Trail Lease Costs	\$0	\$0	\$0	\$0	\$0
54501	Collection Services	\$0	\$0	\$0	\$0	\$0
54510	General Insurance	\$0	\$0	\$0	\$0	\$0
54511	General Insurance Settlements	\$0	\$0	\$0	\$0	\$0
54630	Repair & Maintenance - Equipment	\$8,600	\$300	\$28,900	\$0	\$34,500
54632	Software Maintenance & Licenses	\$0	\$0	\$20,205	\$0	\$0
54633	Maint. Agree & Contracts	\$6,600	\$0	\$0	\$0	\$7,100
54634	Web Site Maint & Dev	\$0	\$0	\$0	\$0	\$0
54640	Repair & Maintenance - Comm	\$1,900	\$0	\$6,500	\$0	\$0
54644	Repair & Maintenance - Town Center	\$0	\$105,000	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$8,650	\$800	\$40,626	\$0	\$6,000
54660	Repair & Maintenance - Building	\$44,750	\$0	\$18,400	\$0	\$53,500
54661	Repair & Maintenance - City Hall	\$25,000	\$0	\$0	\$0	\$0
54682	Repair & Maintenance - Grounds	\$7,900	\$311,500	\$0	\$0	\$201,000
54687	Repair & Maintenance - Irrigation	\$0	\$0	\$0	\$0	\$10,000
54695	Repair & Maintenance - Signs/Walls	\$0	\$0	\$0	\$0	\$0
54710	Election Printing	\$0	\$0	\$0	\$0	\$0
54720	Fax & Copy Machine	\$0	\$0	\$7,330	\$0	\$550
54730	Printing Expense	\$100	\$280	\$6,655	\$0	\$3,325
54731	Publications-Newsletter	\$0	\$0	\$0	\$0	\$0
54760	Engraving	\$0	\$200	\$0	\$0	\$0
54800	Promotional Activities	\$0	\$5,000	\$3,800	\$0	\$13,000
54810	Employee Relations	\$0	\$0	\$2,250	\$0	\$0
54850	Scholarship Expense	\$0	\$0	\$0	\$0	\$2,000
54880	Summer Youth Program	\$0	\$0	\$0	\$0	\$53,000
54890	League and Field Rental Expense	\$0	\$0	\$0	\$0	\$72,000
54891	Community Youth Organization	\$0	\$0	\$3,325	\$0	\$0
54920	Legal Advertising	\$0	\$7,050	\$1,000	\$0	\$100
54950	Recording Fees	\$0	\$0	\$250	\$0	\$0

CITY OF WINTER SPRINGS
FISCAL YEAR 2014-2015 BUDGET

GENERAL FUND EXPENDITURE RECAP BY LINE ITEM
Fiscal Year 2013-2014 Original Budget

		Original FY 14 Budget				
		<u>Total</u>	<u>Executive</u>	<u>Gen Gov't</u>	<u>Finance</u>	<u>Info Svc</u>
55110	Office Supplies	\$21,095	\$1,420	\$0	\$3,150	\$5,400
55120	Computer Supplies	\$14,255	\$800	\$0	\$3,250	\$600
55201	US 17-92 Tax Payment	\$51,750	\$0	\$51,750	\$0	\$0
55210	Fuel & Oil	\$304,650	\$0	\$0	\$0	\$0
55220	Tires & Filters	\$26,450	\$0	\$0	\$0	\$0
55230	Operating Supplies	\$30,900	\$1,400	\$0	\$1,350	\$675
55240	Uniforms	\$43,400	\$0	\$0	\$0	\$0
55250	Street Signs	\$3,000	\$0	\$0	\$0	\$0
55260	Janitorial Supplies	\$24,050	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$46,415	\$850	\$0	\$2,450	\$0
55278	New Software-Systems	\$4,100	\$150	\$0	\$750	\$0
55285	Pool/Splash Playground Chemicals	\$4,000	\$0	\$0	\$0	\$0
55290	Protective Clothing	\$14,950	\$0	\$0	\$0	\$0
55410	Subscriptions	\$2,022	\$1,000	\$0	\$0	\$0
55411	Dues & Registrations	\$28,100	\$12,850	\$0	\$2,400	\$2,160
55430	Employee Development	\$38,580	\$2,225	\$0	\$3,675	\$1,500
55431	Employee Education Incentive	\$13,500	\$1,500	\$0	\$0	\$0
55441	Accreditation Expense	\$5,000	\$0	\$0	\$0	\$0
56910	Contingencies	\$274,000	\$0	\$274,000	\$0	\$0
58300	Grants/Aids - Econ Dev	\$82,500	\$7,500	\$75,000	\$0	\$0
	Total	\$4,513,580	\$79,795	\$643,400	\$777,363	\$282,092
57160	Lease Purchase-Vehicles	\$0	\$0	\$0	\$0	\$0
	Interfund Transfers					
58125	Transfer to Other Funds	\$10,000	\$0	\$10,000	\$0	\$0
58160	Transfer to LOC Debt Service	\$1,091,500	\$0	\$1,091,500	\$0	\$0
	Total	\$1,101,500	\$0	\$1,101,500	\$0	\$0
	Capital					
63000	Improvements	\$20,000	\$0	\$0	\$0	\$0
64000	Equipment-General	\$18,800	\$0	\$0	\$0	\$0
64100	Vehicles	\$135,000	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$106,000	\$3,300	\$0	\$8,000	\$76,450
65000	Construction in Progress	\$250,000	\$0	\$0	\$50,000	\$0
68100	Intangibles	\$87,600	\$0	\$0	\$0	\$62,600
	Total	\$617,400	\$3,300	\$0	\$58,000	\$139,050
	Total	\$16,837,901	\$701,775	\$1,744,900	\$1,824,059	\$1,033,795

CITY OF WINTER SPRINGS
FISCAL YEAR 2014-2015 BUDGET

GENERAL FUND EXPENDITURE RECAP BY LINE ITEM
Fiscal Year 2013-2014 Original Budget

	<u>PW</u>	<u>Com Dev</u>	<u>Police</u>	<u>Fire</u>	<u>P&R</u>
55110 Office Supplies	\$200	\$3,200	\$5,525	\$0	\$2,200
55120 Computer Supplies	\$400	\$600	\$5,305	\$0	\$3,300
55201 US 17-92 Tax Payment	\$0	\$0	\$0	\$0	\$0
55210 Fuel & Oil	\$43,200	\$5,900	\$238,000	\$0	\$17,550
55220 Tires & Filters	\$5,100	\$1,300	\$18,050	\$0	\$2,000
55230 Operating Supplies	\$1,000	\$300	\$19,875	\$0	\$6,300
55240 Uniforms	\$4,400	\$150	\$35,850	\$0	\$3,000
55250 Street Signs	\$3,000	\$0	\$0	\$0	\$0
55260 Janitorial Supplies	\$5,050	\$0	\$3,000	\$0	\$16,000
55270 Small Tools & Equipment	\$4,900	\$600	\$16,715	\$0	\$20,900
55278 New Software-Systems	\$0	\$500	\$500	\$0	\$2,200
55285 Pool/Splash Playground Chemicals	\$0	\$0	\$0	\$0	\$4,000
55290 Protective Clothing	\$2,950	\$100	\$10,800	\$0	\$1,100
55410 Subscriptions	\$0	\$100	\$672	\$0	\$250
55411 Dues & Registrations	\$200	\$3,800	\$2,440	\$0	\$4,250
55430 Employee Development	\$1,500	\$4,100	\$23,330	\$0	\$2,250
55431 Employee Education Incentive	\$0	\$0	\$12,000	\$0	\$0
55441 Accreditation Expense	\$0	\$0	\$5,000	\$0	\$0
56910 Contingencies	\$0	\$0	\$0	\$0	\$0
58300 Grants/Aids - Econ Dev	\$0	\$0	\$0	\$0	\$0
Total	\$264,200	\$981,480	\$692,927	\$0	\$792,323
57160 Lease Purchase-Vehicles	\$0	\$0	\$0	\$0	\$0
Interfund Transfers					
58125 Transfer to Other Funds	\$0	\$0	\$0	\$0	\$0
58160 Transfer to LOC Debt Service	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$0
Capital					
63000 Improvements	\$0	\$0	\$0	\$0	\$20,000
64000 Equipment-General	\$0	\$0	\$3,800	\$0	\$15,000
64100 Vehicles	\$0	\$0	\$135,000	\$0	\$0
64200 Data Processing Equipment	\$0	\$1,150	\$9,650	\$0	\$7,450
65000 Construction in Progress	\$0	\$200,000	\$0	\$0	\$0
68100 Intangibles	\$0	\$0	\$0	\$0	\$25,000
Total	\$0	\$201,150	\$148,450	\$0	\$67,450
Total	\$1,002,900	\$1,691,643	\$6,876,838	\$65,500	\$1,896,491

CITY OF WINTER SPRINGS
FISCAL YEAR 2014-2015 BUDGET

COMPARATIVE GENERAL FUND EXPENDITURE RECAP
Multi-Year Budget Comparison

	2013-2014 Original Budget	2014-2015 Budget	Percentage Increase (Decrease)
Payroll			
51110 Mayor's Expense	\$14,400	\$14,400	0.00%
51111 Commission Expense	\$60,000	\$60,000	0.00%
51210 Regular Salaries	\$6,825,946	\$6,823,642	-0.03%
51214 Overtime Salaries	\$296,399	\$300,045	1.23%
52110 F.I.C.A. Taxes-City Portion	\$551,636	\$548,743	-0.52%
52310 Health/Life Insurance/Dis Ins	\$1,140,932	\$1,137,471	-0.30%
52320 Workers' Comp. Insurance	\$120,169	\$138,978	15.65%
52330 Pension Expense - DB	\$1,534,632	\$1,982,120	29.16%
52336 Pension Expense - DC	\$61,307	\$78,814	28.56%
	\$10,605,421	\$11,084,213	4.51%
Operating			
52510 Unemployment Compensation	\$8,000	\$11,000	37.50%
53111 Legal Services - General	\$215,000	\$215,000	0.00%
53112 Financial Advisor	\$17,500	\$17,500	0.00%
53113 Records Management Services	\$1,000	\$1,000	0.00%
53119 Legal/Actuarial/Consulting- Pension	\$5,000	\$2,500	100.00%
53120 Codification	\$16,000	\$11,000	-31.25%
53130 Trustee Fees	\$1,150	\$1,150	0.00%
53140 Pre-Employment/Physicals	\$9,818	\$8,600	-12.41%
53179 Consulting Services - Town Center	\$2,000	\$2,000	0.00%
53180 Consultant Services	\$27,750	\$88,500	218.92%
53188 Contract Services	\$283,388	\$292,100	3.07%
53210 Audit Services	\$44,000	\$40,000	-9.09%
53410 Contractual Service Costs	\$19,860	\$19,610	-1.26%
53411 Service Charges	\$8,000	\$4,750	-40.63%
54010 Travel & Per Diem	\$25,432	\$18,510	-27.22%
54020 Automobile Allowance	\$3,600	\$7,200	100.00%
54110 Telephone	\$108,204	\$107,490	-0.66%
54210 Postage	\$77,050	\$77,200	0.19%
54310 Utility Services	\$255,200	\$251,600	-1.41%
54311 Utility Services - City Hall	\$55,000	\$53,000	-3.64%
54312 Utility Services - Streetlighting	\$462,100	\$479,800	3.83%
54382 Lot Cleaning	\$3,000	\$4,000	33.33%
54410 Equipment Rental	\$6,600	\$5,950	-9.85%
54451 Trail Lease Costs	\$300	\$300	0.00%
54501 Collection Services	\$4,500	\$3,500	-22.22%
54510 General Insurance	\$400,000	\$393,000	-1.75%
54511 General Insurance Settlements	\$10,000	\$25,000	150.00%
54630 Repair & Maintenance - Equipment	\$72,950	\$68,005	-6.78%
54632 Software Maintenance & Licenses Fees	\$23,405	\$24,830	6.09%
54633 Maint. Agree & Contracts	\$252,075	\$278,773	10.59%
54634 Web Site Maintenance & Development	\$4,890	\$4,930	0.82%
54640 Repair & Maintenance - Communications	\$8,400	\$4,900	-41.67%
54644 Repair & Maintenance - Town Center	\$105,000	\$126,000	20.00%
54650 Repair & Maintenance - Vehicles	\$56,076	\$61,400	9.49%
54660 Repair & Maintenance - Building	\$116,650	\$135,000	15.73%
54661 Repair & Maintenance - City Hall	\$25,500	\$27,500	7.84%
54682 Repair & Maintenance - Grounds	\$520,400	\$571,500	9.82%

CITY OF WINTER SPRINGS
FISCAL YEAR 2014-2015 BUDGET

COMPARATIVE GENERAL FUND EXPENDITURE RECAP
Multi-Year Budget Comparison

	2013-2014 Original Budget	2014-2015 Budget	Percentage Increase (Decrease)	
54687	Repair & Maintenance - Irrigation	\$10,000	\$10,000	0.00%
54710	Election Printing	\$0	\$500	100.00%
54720	Fax & Copy Machine Supplies & Lease	\$15,880	\$15,650	-1.45%
54730	Printing Expense	\$17,660	\$15,910	-9.91%
54731	Publications-Newsletter (prev 58200)	\$3,500	\$3,500	0.00%
54760	Engraving	\$200	\$200	0.00%
54800	Promotional Activities	\$26,400	\$25,900	-1.89%
54810	Employee Relations	\$11,050	\$6,800	-38.46%
54850	Scholarship Expense	\$2,000	\$0	-100.00%
54880	Summer Youth Program	\$53,000	\$45,000	-15.09%
54890	League and Field Rental Expense	\$72,000	\$50,000	-30.56%
54891	Community Youth Organization	\$3,325	\$2,275	-31.58%
54920	Legal Advertising	\$9,800	\$5,750	-41.33%
54950	Recording Fees	\$1,250	\$1,250	0.00%
55110	Office Supplies	\$21,095	\$17,275	-18.11%
55120	Computer Supplies	\$14,255	\$11,850	-16.87%
55201	US 17-92 Tax Payment	\$51,750	\$64,407	24.46%
55210	Fuel & Oil	\$304,650	\$280,750	-7.85%
55220	Tires & Filters	\$26,450	\$26,875	1.61%
55230	Operating Supplies	\$30,900	\$30,355	-1.76%
55240	Uniforms	\$43,400	\$35,400	-18.43%
55250	Street Signs	\$3,000	\$0	-100.00%
55260	Janitorial Supplies	\$24,050	\$22,550	-6.24%
55270	Small Tools & Equipment	\$46,415	\$54,610	17.66%
55275	Communications Support	\$0	\$500	100.00%
55278	Software Systems	\$4,100	\$1,397	-65.93%
55285	Pool/Splash Playground Chemicals	\$4,000	\$4,000	0.00%
55290	Protective Clothing	\$14,950	\$21,200	41.81%
55410	Subscriptions	\$2,022	\$1,000	-50.54%
55411	Dues & Registrations	\$28,100	\$26,385	-6.10%
55420	Operational Books	\$0	\$50	100.00%
55430	Employee Development	\$38,580	\$42,440	10.01%
55431	Employee Education Incentive	\$13,500	\$11,000	-18.52%
55441	Accreditation Expense	\$5,000	\$12,600	152.00%
56910	Contingencies (includes sick-leave buy-back)	\$274,000	\$272,784	-0.44%
58300	Grants and Aids - Econ Dev	\$82,500	\$80,800	-2.06%
	Total	\$4,513,580	\$4,645,061	2.91%
581XX	Total Interfund Transfers	\$1,101,500	\$1,239,400	12.52%
	Capital			
63000	Improvements	\$20,000	\$3,000	-85.00%
64000	Equipment-General	\$18,800	\$0	-100.00%
64100	Vehicles	\$135,000	\$0	-100.00%
64200	Data Processing Equipment	\$106,000	\$134,300	26.70%
64400	Machinery	\$0	\$21,000	100.00%
65000	Construction in Progress	\$250,000	\$27,000	-89.20%
68100	Intangibles	\$87,600	\$10,000	-88.58%
	Total	\$617,400	\$195,300	-68.37%
	Total	\$16,837,901	\$17,163,974	1.94%

CITY OF WINTER SPRINGS
FISCAL YEAR 2014-2015 BUDGET

GENERAL FUND EXPENDITURES
PRIOR YEAR ACTUALS BY LINE ITEM

		Prior Year Actuals 2012-2013				
		Total	Executive	Gen Gov't	Finance	Info Svc
Payroll						
51110	Mayor's Expense	\$14,400	\$14,400	\$0	\$0	\$0
51111	Commission Expense	\$60,367	\$60,367	\$0	\$0	\$0
51210	Regular Salaries	\$6,966,211	\$412,140	\$0	\$688,170	\$421,967
51210	Sick Leave Purchase	\$0	\$0	\$0	\$0	\$0
51213	Salary Reimbursement	(\$92,015)	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$344,025	\$5,483	\$0	\$2,870	\$10,474
52110	F.I.C.A. Taxes-City Portion	\$548,133	\$34,977	\$0	\$52,075	\$32,041
52310	Health/Life Insurance/Dis Ins	\$883,987	\$30,413	\$0	\$45,622	\$49,225
52320	Workers' Comp. Insurance	\$134,107	\$801	\$0	\$1,096	\$696
52330	Pension Expense - DB	\$1,699,241	\$72,695	\$0	\$121,786	\$97,087
52336	Pension Expense - DC	\$29,950	\$0	\$0	\$4,973	\$2,685
	Total	\$10,592,037	\$634,907	\$0	\$916,592	\$614,175
Operating						
52930	Misc - Street Crimes	\$9,482	\$0	\$0	\$0	\$0
52510	Unemployment Compensation	\$5,500	\$0	\$0	\$5,500	\$0
53111	Legal Services - General	\$214,692	\$0	\$214,692	\$0	\$0
53112	Financial Advisor	\$17,500	\$0	\$0	\$17,500	\$0
53113	Records Management Services	\$456	\$456	\$0	\$0	\$0
53118	Legal Services - Litigation	\$3,127	\$0	\$3,127	\$0	\$0
53120	Codification	\$9,104	\$9,104	\$0	\$0	\$0
53130	Trustee Fees	\$1,150	\$0	\$1,150	\$0	\$0
53140	Pre-Employment/Physicals	\$10,280	\$76	\$0	\$514	\$151
53180	Consultant Services	\$40,275	\$0	\$15,000	\$1,000	\$14,970
53188	Contract Services	\$306,491	\$0	\$0	\$170,951	\$0
53210	Audit Services	\$44,500	\$0	\$0	\$44,500	\$0
53410	Billing Services Cost	\$19,057	\$0	\$717	\$0	\$0
53411	Service Charges	\$5,744	\$0	\$4,523	\$0	\$0
54010	Travel & Per Diem	\$16,301	\$5,879	\$0	\$1,186	\$211
54020	Automobile Allowance	\$3,600	\$3,600	\$0	\$0	\$0
54110	Telephone	\$99,249	\$6,637	\$0	\$1,250	\$24,471
54210	Postage	\$65,820	\$352	\$0	\$61,100	\$2
54310	Utility Services	\$236,480	\$0	\$0	\$0	\$0
54311	Utility Services - City Hall	\$49,532	\$0	\$0	\$0	\$0
54312	Utility Services - Streetlighting	\$430,598	\$0	\$0	\$0	\$0
54382	Lot Cleaning	\$3,149	\$0	\$0	\$0	\$0
54410	Equipment Rental	\$6,637	\$0	\$0	\$0	\$0
54450	Property Lease Costs (Wagner Curve)	\$49	\$0	\$0	\$0	\$0
54451	Trail Lease Costs	\$300	\$0	\$300	\$0	\$0
54501	Collection Services	\$2,674	\$0	\$0	\$2,674	\$0
54510	General Insurance	\$324,677	\$0	\$0	\$324,677	\$0
54511	General Insurance Settlements	\$44,070	\$0	\$0	\$44,070	\$0
54630	Repair & Maintenance - Equipment	\$61,916	\$0	\$0	\$14	\$0
54632	Software Maintenance & Licenses Fees	\$16,072	\$0	\$0	\$2,286	\$0
54633	Maint. Agree & Contracts	\$206,510	\$0	\$0	\$7,820	\$187,482
54634	Web Site Maintenance & Development	\$4,765	\$0	\$0	\$0	\$4,765
54640	Repair & Maintenance - Communications	\$2,602	\$0	\$0	\$0	\$0
54644	Repair & Maintenance - Town Center	\$104,670	\$0	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$63,930	\$0	\$0	\$0	\$0
54660	Repair & Maintenance - Building	\$58,056	\$0	\$0	\$0	\$0
54661	Repair & Maintenance - City Hall	\$35,462	\$0	\$0	\$0	\$78
54682	Repair & Maintenance - Grounds	\$444,143	\$0	\$0	\$0	\$0
54687	Repair & Maintenance - Irrigation	\$9,872	\$0	\$0	\$0	\$0
54720	Fax & Copy Machine Supplies & Lease	\$17,504	\$0	\$0	\$0	\$9,459
54730	Printing Expense	\$11,834	\$1,323	\$0	\$3,270	\$0
54731	Publications-Newsletter (prev 58200)	\$3,135	\$3,135	\$0	\$0	\$0
54800	Promotional Activities	\$46,513	\$5,359	\$0	\$0	\$0

CITY OF WINTER SPRINGS
FISCAL YEAR 2014-2015 BUDGET

GENERAL FUND EXPENDITURES
PRIOR YEAR ACTUALS BY LINE ITEM

	<u>PW</u>	<u>Com Dev</u>	<u>Police</u>	<u>Fire</u>	<u>P&R</u>
Payroll					
51110	Mayor's Expense	\$0	\$0	\$0	\$0
51111	Commission Expense	\$0	\$0	\$0	\$0
51210	Regular Salaries	\$478,242	\$353,563	\$3,908,072	\$704,057
51210	Sick Leave Purchase	\$0	\$0	\$0	\$0
51213	Salary Reimbursement	\$0	\$0	(\$92,015)	\$0
51214	Overtime Salaries	\$2,364	\$1,944	\$307,451	\$13,439
52110	F.I.C.A. Taxes-City Portion	\$36,544	\$25,168	\$313,059	\$54,269
52310	Health/Life Insurance/Dis Ins	\$95,097	\$52,373	\$518,352	\$92,905
52320	Workers' Comp. Insurance	\$18,670	\$5,345	\$93,284	\$14,215
52330	Pension Expense - DB	\$97,596	\$64,952	\$1,017,637	\$112,940
52336	Pension Expense - DC	\$6,038	\$8,576	\$3,821	\$3,857
	Total	\$734,551	\$511,921	\$6,069,661	\$114,548
Operating					
52930	Misc - Street Crimes	\$0	\$0	\$9,482	\$0
52510	Unemployment Compensation	\$0	\$0	\$0	\$0
53111	Legal Services - General	\$0	\$0	\$0	\$0
53112	Financial Advisor	\$0	\$0	\$0	\$0
53113	Records Management Services	\$0	\$0	\$0	\$0
53118	Legal Services - Litigation	\$0	\$0	\$0	\$0
53120	Codification	\$0	\$0	\$0	\$0
53130	Trustee Fees	\$0	\$0	\$0	\$0
53140	Pre-Employment/Physicals	\$800	\$103	\$7,880	\$756
53180	Consultant Services	\$0	\$5,805	\$3,500	\$0
53188	Contract Services	\$0	\$0	\$0	\$135,540
53210	Audit Services	\$0	\$0	\$0	\$0
53410	Billing Services Cost	\$9,660	\$0	\$8,680	\$0
53411	Service Charges	\$0	\$0	\$0	\$1,221
54010	Travel & Per Diem	\$0	\$1,622	\$7,346	\$57
54020	Automobile Allowance	\$0	\$0	\$0	\$0
54110	Telephone	\$524	\$1,440	\$60,490	\$4,437
54210	Postage	\$215	\$622	\$3,011	\$518
54310	Utility Services	\$15,330	\$43,859	\$46,779	\$130,512
54311	Utility Services - City Hall	\$49,532	\$0	\$0	\$0
54312	Utility Services - Streetlighting	\$0	\$430,598	\$0	\$0
54382	Lot Cleaning	\$0	\$0	\$3,149	\$0
54410	Equipment Rental	\$0	\$0	\$0	\$6,637
54450	Property Lease Costs (Wagner Curve)	\$0	\$0	\$0	\$49
54451	Trail Lease Costs	\$0	\$0	\$0	\$0
54501	Collection Services	\$0	\$0	\$0	\$0
54510	General Insurance	\$0	\$0	\$0	\$0
54511	General Insurance Settlements	\$0	\$0	\$0	\$0
54630	Repair & Maintenance - Equipment	\$7,845	\$58	\$21,833	\$32,166
54632	Software Maintenance & Licenses Fees	\$0	\$0	\$13,786	\$0
54633	Maint. Agree & Contracts	\$5,500	\$0	\$0	\$5,708
54634	Web Site Maintenance & Development	\$0	\$0	\$0	\$0
54640	Repair & Maintenance - Communications	\$1,632	\$0	\$970	\$0
54644	Repair & Maintenance - Town Center	\$0	\$104,670	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$8,052	\$1,621	\$51,014	\$3,243
54660	Repair & Maintenance - Building	\$1,513	\$0	\$16,825	\$39,718
54661	Repair & Maintenance - City Hall	\$35,384	\$0	\$0	\$0
54682	Repair & Maintenance - Grounds	\$5,794	\$283,497	\$0	\$154,852
54687	Repair & Maintenance - Irrigation	\$0	\$0	\$0	\$9,872
54720	Fax & Copy Machine Supplies & Lease	\$0	\$0	\$7,887	\$158
54730	Printing Expense	\$0	\$12	\$4,715	\$2,514
54731	Publications-Newsletter (prev 58200)	\$0	\$0	\$0	\$0
54800	Promotional Activities	\$0	\$1,999	\$5,561	\$33,594

CITY OF WINTER SPRINGS
FISCAL YEAR 2014-2015 BUDGET

GENERAL FUND EXPENDITURES
PRIOR YEAR ACTUALS BY LINE ITEM

		Prior Year Actuals 2012-2013					
		Total	Executive	Gen Gov't	Finance	Info Svc	
54810	Employee Relations	\$8,235	\$0	\$0	\$7,254	\$0	
54850	Scholarship Expense	\$70	\$0	\$0	\$0	\$0	
54880	Summer Youth Program	\$18,038	\$0	\$0	\$0	\$0	
54890	League and Field Rental Expense	\$43,480	\$0	\$0	\$0	\$0	
54891	Community Youth Organization	\$2,533	\$0	\$0	\$0	\$0	
54920	Legal Advertising	\$5,813	\$1,240	\$238	\$635	\$0	
54930	Classified Advertising	\$152	\$0	\$0	\$152	\$0	
54950	Recording Fees	\$3,840	\$1,414	\$0	\$0	\$0	
55110	Office Supplies	\$15,489	\$1,207	\$0	\$1,906	\$3,827	
55120	Computer Supplies	\$9,699	\$427	\$0	\$1,921	\$1,913	
55201	US 17-92 Tax Payment	\$46,800	\$0	\$46,800	\$0	\$0	
55210	Fuel & Oil	\$278,215	\$0	\$0	\$0	\$0	
55220	Tires & Filters	\$20,088	\$0	\$0	\$0	\$0	
55230	Operating Supplies	\$35,396	\$591	\$0	\$1,266	\$260	
55240	Uniforms	\$40,770	\$0	\$0	\$0	\$0	
55250	Street Signs	\$5,885	\$0	\$0	\$0	\$0	
55260	Janitorial Supplies	\$20,712	\$0	\$0	\$0	\$0	
55270	Small Tools & Equipment	\$48,535	\$200	\$0	\$1,452	\$1,298	
55278	New Software-Systems	\$14,274	\$831	\$0	\$1,706	\$1,952	
55285	Pool/Splash Playground Chemicals	\$3,653	\$0	\$0	\$0	\$0	
55290	Protective Clothing	\$5,221	\$0	\$0	\$0	\$0	
55410	Subscriptions	\$1,659	\$1,264	\$0	\$0	\$0	
55411	Dues & Registrations	\$27,086	\$14,774	\$0	\$1,724	\$2,458	
55430	Employee Development	\$27,218	\$158	\$0	\$5,906	\$514	
55431	Employee Education Incentive	\$5,332	\$1,500	\$0	\$0	\$0	
55441	Accreditation Expense	\$4,140	\$0	\$0	\$0	\$0	
58300	Grants and Aids - Economic Development	\$80,000	\$5,000	\$75,000	\$0	\$0	
	Total	\$3,830,158	\$0	\$64,527	\$361,547	\$712,234	\$253,811
57160	Lease Purchase-Vehicles	\$0	\$0	\$0	\$0	\$0	
	Interfund Transfers						
58125	Transfer to Other Funds	\$28,745	\$0	\$27,000	\$0	\$0	
58160	Transfer to LOC Debt Service Fund	\$1,079,000	\$0	\$1,079,000	\$0	\$0	
	Total	\$1,107,745	\$0	\$1,106,000	\$0	\$0	
	Capital						
63100	Infrastructure	\$250,000	\$0	\$0	\$0	\$0	
64000	Equipment-General	\$122,442	\$0	\$0	\$0	\$0	
64100	Vehicles	\$327,940	\$0	\$0	\$0	\$0	
64200	Data Processing Equipment	\$31,182	\$5,623	\$0	\$3,053	\$13,992	
65000	Construction in Progress	\$10,171	\$0	\$0	\$0	\$0	
68100	Intangibles	\$2,417	\$0	\$0	\$0	\$2,417	
	Total	\$744,152	\$5,623	\$0	\$3,053	\$16,409	
	Total	\$16,274,092	\$705,057	\$1,467,547	\$1,631,879	\$884,395	

CITY OF WINTER SPRINGS
FISCAL YEAR 2014-2015 BUDGET

GENERAL FUND EXPENDITURES
PRIOR YEAR ACTUALS BY LINE ITEM

	<u>PW</u>	<u>Com Dev</u>	<u>Police</u>	<u>Fire</u>	<u>P&R</u>
54810 Employee Relations	\$0	\$0	\$981	\$0	\$0
54850 Scholarship Expense	\$0	\$0	\$0	\$0	\$70
54880 Summer Youth Program	\$0	\$0	\$0	\$0	\$18,038
54890 League and Field Rental Expense	\$0	\$0	\$0	\$0	\$43,480
54891 Community Youth Organization	\$0	\$0	\$2,533	\$0	\$0
54920 Legal Advertising	\$0	\$3,452	\$153	\$0	\$95
54930 Classified Advertising	\$0	\$0	\$0	\$0	\$0
54950 Recording Fees	\$0	\$0	\$2,426	\$0	\$0
55110 Office Supplies	\$183	\$1,363	\$5,010	\$0	\$1,993
55120 Computer Supplies	\$31	\$560	\$2,230	\$0	\$2,617
55201 US 17-92 Tax Payment	\$0	\$0	\$0	\$0	\$0
55210 Fuel & Oil	\$37,884	\$5,610	\$215,000	\$0	\$19,721
55220 Tires & Filters	\$3,499	\$0	\$14,944	\$0	\$1,645
55230 Operating Supplies	\$531	\$0	\$25,924	\$0	\$6,824
55240 Uniforms	\$3,939	\$0	\$33,308	\$0	\$3,523
55250 Street Signs	\$5,885	\$0	\$0	\$0	\$0
55260 Janitorial Supplies	\$3,789	\$0	\$2,552	\$0	\$14,371
55270 Small Tools & Equipment	\$4,862	\$903	\$19,291	\$0	\$20,529
55278 New Software-Systems	\$0	\$1,215	\$8,427	\$0	\$143
55285 Pool/Splash Playground Chemicals	\$0	\$0	\$0	\$0	\$3,653
55290 Protective Clothing	\$2,052	\$0	\$2,739	\$0	\$430
55410 Subscriptions	\$0	\$81	\$278	\$0	\$36
55411 Dues & Registrations	\$140	\$3,251	\$1,949	\$0	\$2,790
55430 Employee Development	\$1,623	\$2,628	\$14,174	\$0	\$2,215
55431 Employee Education Incentive	\$0	\$0	\$3,832	\$0	\$0
55441 Accreditation Expense	\$0	\$0	\$4,140	\$0	\$0
58300 Grants and Aids - Economic Development	\$0	\$0	\$0	\$0	\$0
Total	\$206,199	\$895,259	\$632,856	\$0	\$703,725
57160 Lease Purchase-Vehicles	\$0	\$0	\$0	\$0	\$0
Interfund Transfers					
58125 Transfer to Other Funds	\$0	\$0	\$0	\$0	\$1,745
58160 Transfer to LOC Debt Service Fund	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$0	\$0	\$0	\$1,745
Capital					
63100 Infrastructure	\$0	\$0	\$0	\$0	\$250,000
64000 Equipment-General	\$0	\$0	\$109,362	\$0	\$13,080
64100 Vehicles	\$0	\$0	\$327,940	\$0	\$0
64200 Data Processing Equipment	\$0	\$2,213	\$2,443	\$0	\$3,858
65000 Construction in Progress	\$0	\$10,171	\$0	\$0	\$0
68100 Intangibles	\$0	\$0	\$0	\$0	\$0
Total	\$0	\$12,384	\$439,745	\$0	\$266,938
Total	\$940,750	\$1,419,564	\$7,142,262	\$114,548	\$1,968,090

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GOVERNMENTAL FUNDS

Budget Data

(exclusive of General Fund)

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		FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
Special Revenue Funds						
102	Police Education	\$10,180	\$10,292	\$8,075	\$8,075	\$8,025
103	Special Law Enf. Trust - Local	\$19,773	\$20,512	\$50	\$13,850	\$60
104	Transportation Improvement	\$525,271	\$796,921	\$565,511	\$565,511	\$603,407
107	Solid Waste/Recycling	\$2,839,096	\$2,426,844	\$2,613,500	\$2,613,500	\$2,537,250
108	Special Law Enf. Trust - Federal	\$61,396	\$13,960	\$75	\$48,575	\$130
110	Arbor	\$19,864	\$57,251	\$20,600	\$20,600	\$20,750
115	Road Improvements	\$11,330	\$357,828	\$1,283,400	\$852,020	\$3,218,125
140	Transportation Impact Fee	\$51,046	\$318,944	\$3,200	\$184,200	\$2,900
145	Public Buildings Impact Fee	\$990	\$0	\$0	\$0	\$0
150	Police Impact Fee	\$49,144	\$75,648	\$570	\$20,745	\$145
155	Park Impact Fee	\$149,542	\$196,722	\$1,600	\$40,000	\$600
160	Fire Impact Fee	\$106,857	\$157,764	\$7,300	\$53,200	\$6,600
		\$3,844,489	\$4,432,686	\$4,503,881	\$4,420,276	\$6,397,992
Special Assessment Funds - TLBD/Tusca 12-12A						
184	TLBD Maintenance	\$495,926	\$499,772	\$509,094	\$509,094	\$508,663
162	Tuscawilla Phase III Sp Assess	\$0	\$80,832	\$12,363	\$13,229	\$12,182
211	TLBD Debt Service	\$1,930,933	\$167,709	\$167,198	\$167,198	\$139,774
213	TLBD Phase II Debt Service	\$40,619	\$40,835	\$40,738	\$40,738	\$26,388
		\$2,467,478	\$789,148	\$729,393	\$730,259	\$687,007
Special Assessment Funds - Oak Forest						
191	Oak Forest Maintenance	\$52,777	\$53,508	\$53,215	\$53,215	\$56,025
214	Oak Forest Debt Service	\$58,223	\$59,084	\$58,748	\$58,748	\$52,197
		\$111,000	\$112,592	\$111,963	\$111,963	\$108,222
Debt Service Funds						
206	2003 Debt Service	\$898,644	\$887,255	\$887,000	\$4,381,000	\$887,600
215	1999 Debt Service	\$195,132	\$194,471	\$208,100	\$208,100	\$217,500
225	Central Winds G.O. Debt Service	\$2,962,991	\$194,585	\$183,913	\$183,913	\$198,128
		\$4,056,767	\$1,276,311	\$1,279,013	\$4,773,013	\$1,303,228
Capital Project Funds						
305	1999 Construction	\$7,301	\$4,538	\$302,750	\$2,750	\$302,300
306	Revolving Rehab	\$8,245	\$44,978	\$6,200	\$6,200	\$5,400
311	Utility/Public Works Facility	\$7,683	\$4,787	\$2,900	\$2,900	\$2,100
317	Excellence in Cust Svc Initiative	\$572,993	\$173,496	\$750	\$750	\$124,200
		\$596,222	\$227,799	\$312,600	\$12,600	\$434,000
TOTAL GOVERNMENTAL FUND REVENUES/TRANSFERS		\$11,075,956	\$6,838,536	\$6,936,850	\$10,048,111	\$8,930,449

	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
Special Revenue Funds					
102 Police Education	\$18,628	\$18,319	\$15,000	\$15,000	\$18,000
103 Special Law Enf. Trust - Local	\$8,600	\$20,676	\$13,400	\$18,882	\$22,765
104 Transportation Improvement	\$483,042	\$743,515	\$773,800	\$673,800	\$863,500
107 Solid Waste/Recycling	\$2,412,179	\$2,485,650	\$2,613,500	\$2,638,500	\$2,723,814
108 Special Law Enf. Trust - Federal	\$33,564	\$65,823	\$13,200	\$18,050	\$43,475
110 Arbor	\$26,513	\$23,487	\$73,313	\$110,099	\$84,566
115 Road Improvements	\$293,970	\$108,900	\$1,475,000	\$821,834	\$2,435,000
140 Transportation Impact Fee	\$1,084	\$16,138	\$261,000	\$51,000	\$876,000
145 Public Buildings Impact Fee	\$400,546	\$0	\$0	\$0	\$0
150 Police Impact Fee	\$35,012	\$39,624	\$120,376	\$120,376	\$0
155 Park Impact Fee	\$33,019	\$11,390	\$240,000	\$242,010	\$8,000
160 Fire Impact Fee	\$0	\$0	\$0	\$0	\$25,000
	\$3,746,157	\$3,533,522	\$5,598,589	\$4,709,551	\$7,100,120
Special Assessment Funds - TLBD/Tusca 12-12A					
184 TLBD Maintenance	\$510,901	\$501,595	\$555,846	\$523,996	\$495,972
162 Tuscawilla Phase III Sp Assess	\$0	\$40,047	\$48,974	\$48,649	\$11,641
211 TLBD Debt Service	\$1,960,066	\$91,672	\$138,150	\$218,150	\$179,774
213 TLBD Phase II Debt Service	\$46,391	\$34,016	\$33,800	\$33,800	\$33,276
	\$2,517,358	\$667,330	\$776,770	\$824,595	\$720,663
Special Assessment Funds - Oak Forest					
191 Oak Forest Maintenance	\$46,550	\$51,894	\$64,145	\$64,145	\$53,086
214 Oak Forest Debt Service	\$56,409	\$56,427	\$56,650	\$56,650	\$60,650
	\$102,959	\$108,321	\$120,795	\$120,795	\$113,736
Debt Service Funds					
206 2003 Debt Service	\$881,098	\$874,447	\$878,000	\$5,002,505	\$231,200
215 1999 Debt Service	\$54,523	\$179,417	\$189,975	\$189,975	\$206,775
225 Central Winds G.O. Debt Service	\$2,952,830	\$203,064	\$201,200	\$201,200	\$201,200
	\$3,888,451	\$1,256,928	\$1,269,175	\$5,393,680	\$639,175
Capital Project Funds					
305 1999 Construction	\$2,400	\$0	\$1,219,875	\$5,000	\$1,219,000
306 Revolving Rehab	\$1,729	\$3,835	\$0	\$0	\$0
311 Utility/Public Works Facility	\$0	\$0	\$965,000	\$100,000	\$875,000
312 Public Facilities	\$10,454	\$0	\$0	\$0	\$0
317 Excellence in Cust Svc Initiative	\$289,755	\$306,540	\$101,650	\$106,450	\$126,598
	\$304,338	\$310,375	\$2,286,525	\$211,450	\$2,220,598
TOTAL GOVERNMENTAL FUND EXPENDITURES	\$10,559,263	\$5,876,476	\$10,051,854	\$11,260,071	\$10,794,292
CHANGE IN FUND BALANCE - GOVERNMENTAL FUNDS(exclusive of General Fund)					
FUND BALANCE - October 1	\$11,162,484	\$11,679,177	\$12,232,724	\$12,641,237	\$11,429,277
Appropriation TO (FROM) Fund Balance	\$516,693	\$962,060	(\$3,115,004)	(\$1,211,960)	(\$1,863,843)
FUND BALANCE - September 30	\$11,679,177	\$12,641,237	\$9,117,720	\$11,429,277	\$9,565,434

Account Description	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
Sources					
Revenues	\$9,367,264	\$5,560,036	\$5,535,350	\$8,924,825	\$7,391,049
Transfers	\$1,708,692	\$1,278,500	\$1,401,500	\$1,123,286	\$1,539,400
Total Sources	\$11,075,956	\$6,838,536	\$6,936,850	\$10,048,111	\$8,930,449
Applications					
Payroll	\$0	\$0	\$0	\$0	\$0
Operating	\$2,961,366	\$3,119,173	\$3,308,525	\$3,334,870	\$3,593,085
Debt Service	\$5,912,851	\$1,425,727	\$1,485,709	\$5,581,743	\$856,809
Transfers	\$681,506	\$242,106	\$830,919	\$547,988	\$897,775
Capital	\$1,003,540	\$1,089,470	\$4,426,701	\$1,795,470	\$5,446,623
Total Applications	\$10,559,263	\$5,876,476	\$10,051,854	\$11,260,071	\$10,794,292

Account Number	Account Description	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
REVENUES & TRANSFERS						
351300	Fines and Forfeitures	\$9,130	\$9,327	\$8,000	\$8,000	\$8,000
369100	Misc Revenue	\$850	\$869	\$0	\$0	\$0
361100/53680	Investment (realized/unrealized)	\$200	\$96	\$75	\$75	\$25
	Total Revenues	\$10,180	\$10,292	\$8,075	\$8,075	\$8,025
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$10,180	\$10,292	\$8,075	\$8,075	\$8,025
EXPENDITURES & TRANSFERS						
55430	Employee Development	\$18,628	\$18,319	\$15,000	\$15,000	\$18,000
	Total Operating	\$18,628	\$18,319	\$15,000	\$15,000	\$18,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$18,628	\$18,319	\$15,000	\$15,000	\$18,000
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$33,395	\$24,947	\$15,047	\$16,920	\$9,995
	Appropriation TO (FROM) Fund Balance	(\$8,448)	(\$8,027)	(\$6,925)	(\$6,925)	(\$9,975)
	FUND BALANCE - September 30	\$24,947	\$16,920	\$8,122	\$9,995	\$20

Account Number	Account Description	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
REVENUES & TRANSFERS						
351200	Confiscated Property - Local	\$19,578	\$20,375	\$0	\$13,800	\$0
361100/53680	Investment (realized/unrealized)	\$195	\$137	\$50	\$50	\$60
	Total Revenues	\$19,773	\$20,512	\$50	\$13,850	\$60
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$19,773	\$20,512	\$50	\$13,850	\$60
EXPENDITURES & TRANSFERS						
53111	Other Legal Services	\$0	\$0	\$5,000	\$2,000	\$5,000
55213	Street Crimes	\$800	\$437	\$0	\$1,500	\$3,000
55270	Small Tools and Equipment	\$2,800	\$15,207	\$3,400	\$7,382	\$3,715
55430	Employee Development	\$5,000	\$3,592	\$5,000	\$8,000	\$5,000
55431	Employee Education Incentive	\$0	\$1,440	\$0	\$0	\$0
	Total Operating	\$8,600	\$20,676	\$13,400	\$18,882	\$16,715
	Total Transfers	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$0	\$0	\$0	\$0	\$6,050
	Total Capital	\$0	\$0	\$0	\$0	\$6,050
	TOTAL EXPENDITURES/TRANSFERS	\$8,600	\$20,676	\$13,400	\$18,882	\$22,765
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$17,480	\$28,653	\$13,573	\$28,489	\$23,457
	Appropriation TO (FROM) Fund Balance	\$11,173	(\$164)	(\$13,350)	(\$5,032)	(\$22,705)
	FUND BALANCE - September 30	\$28,653	\$28,489	\$223	\$23,457	\$752

Equipment-General:
All Terrain Vehicle \$6,050

Account Number	Account Description	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
REVENUES & TRANSFERS						
312410	Local Option Gas Tax	\$505,728	\$536,069	\$548,000	\$548,000	\$586,607
331390	81034 - Fed Grant (CDBG)	\$0	\$243,699	\$0	\$0	\$0
344900	FDOT Reimbursement - Traffic Signal	\$13,995	\$14,411	\$14,411	\$14,411	\$14,800
361100/53680	Investment (realized/unrealized)	\$3,873	\$2,714	\$3,100	\$3,100	\$2,000
364100	Auction Proceeds	\$1,675	\$28	\$0	\$0	\$0
369305	Insurance Proceeds	\$0	\$0	\$0	\$0	\$0
	Total Revenues	\$525,271	\$796,921	\$565,511	\$565,511	\$603,407
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$525,271	\$796,921	\$565,511	\$565,511	\$603,407
EXPENDITURES & TRANSFERS						
53180	Consultant Services	\$250	\$423	\$3,000	\$3,000	\$25,000
54310	Utility Services - Traffic Control	\$9,918	\$8,634	\$11,000	\$11,000	\$11,000
54620	Repair & Maint - Traffic Control	\$39,160	\$50,370	\$55,000	\$55,000	\$57,000
54621	Repair & Maint - Roads	\$11,300	\$15,005	\$15,000	\$15,000	\$25,000
54622	Repair & Maint - Bridges	\$0	\$0	\$2,000	\$2,000	\$75,000
54624	Repair & Maint - Sidewalks	\$40,287	\$54,085	\$90,000	\$90,000	\$100,000
54625	Repair & Maint - Stamped Asphalt	\$0	\$0	\$10,000	\$10,000	\$0
54630	Repair & Maint - Equipment	\$2,498	\$8,191	\$5,000	\$5,000	\$5,000
54635	Striping	\$2,071	\$3,699	\$5,000	\$5,000	\$5,000
54682	Repair & Maintenance - Grounds	\$3,914	\$5,154	\$11,000	\$11,000	\$11,000
54920	Legal Advertising	\$402	\$171	\$200	\$200	\$300
55270	Small Tools & Equipment	\$24	\$990	\$3,000	\$3,000	\$3,000
	Total Operating	\$109,824	\$146,722	\$210,200	\$210,200	\$317,300
58130	Transfer to General Fund (Streetlighting)	\$0	\$0	\$200,000	\$200,000	\$280,000
	Total Transfers	\$0	\$0	\$200,000	\$200,000	\$280,000
64000	Equipment-General	\$3,550	\$7,095	\$187,500	\$87,500	\$63,000
64100	Vehicles	\$0	\$0	\$0	\$0	\$57,000
64200	Data Processing	\$3,822	\$3,470	\$1,100	\$1,100	\$1,200
65000	30014 CIP - Sidewalks	\$0	\$14,266	\$20,000	\$20,000	\$20,000
65000	30073 CIP - Underdrains	\$0	\$0	\$5,000	\$5,000	\$5,000
65000	30075 CIP - Resurfacing	\$365,846	\$331,170	\$150,000	\$150,000	\$120,000
65000	81034 CIP - North Village Sidewalks	\$0	\$240,792	\$0	\$0	\$0
	Total Capital	\$373,218	\$596,793	\$363,600	\$263,600	\$266,200
	TOTAL EXPENDITURES/TRANSFERS	\$483,042	\$743,515	\$773,800	\$673,800	\$863,500
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$549,772	\$592,001	\$597,847	\$645,407	\$537,118
	Appropriation TO (FROM) Fund Balance	\$42,229	\$53,406	(\$208,289)	(\$108,289)	(\$260,093)
	FUND BALANCE - September 30	\$592,001	\$645,407	\$389,558	\$537,118	\$277,025
	Equipment General:					
	Digital Radios (15)	\$45,000				
	New Chipper Body (Truck #64)	\$18,000				
		\$63,000				
	Vehicles:					
	Light Duty Truck					\$22,000
	Bucket Truck (replacement)					\$35,000
						\$57,000
	Data Processing:					
	Desktop Computer (1)					\$1,200

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

Account Number	Account Description	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
REVENUES & TRANSFERS						
323700	Franchise Fees - Commercial	\$48,255	\$51,353	\$50,000	\$50,000	\$50,000
323701	Franchise Fees - Residential	\$46,247	\$47,037	\$45,000	\$45,000	\$45,000
331340	30082 Federal Grant (6965 appeal)	\$205,497	\$0	\$0	\$0	\$0
334340	30082 State Grant (6965 appeal)	\$11,353	\$0	\$0	\$0	\$0
338001	Recycling Revenue	\$87,770	\$45,356	\$60,000	\$60,000	\$45,000
338002	Environmental Revenue Share	\$38,195	\$45,754	\$55,000	\$55,000	\$47,000
343410	Billed Services - Residential	\$2,245,657	\$2,086,150	\$2,250,000	\$2,250,000	\$2,200,000
361100/53680	Investment (realized/unrealized)	\$20,986	\$13,833	\$16,500	\$16,500	\$12,750
343420	Other (Recycle Bins)	\$3,002	\$2,967	\$2,000	\$2,000	\$2,500
343911	Storm Reserve Revenue	\$132,134	\$134,394	\$135,000	\$135,000	\$135,000
	Total Revenues	\$2,839,096	\$2,426,844	\$2,613,500	\$2,613,500	\$2,537,250
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$2,839,096	\$2,426,844	\$2,613,500	\$2,613,500	\$2,537,250
EXPENDITURES & TRANSFERS						
53111	Other Legal	\$0	\$0	\$0	\$25,000	\$0
53180	Consulting Services	\$3,002	\$3,002	\$6,000	\$6,000	\$3,500
53186	Contract Services	\$0	\$0	\$2,500	\$2,500	\$0
53410	Performance Bonus	\$13,499	\$0	\$15,000	\$27,000	\$15,000
54314	Utility Services - Solid Waste	\$1,767,554	\$1,833,874	\$1,885,000	\$1,873,000	\$1,950,000
54907	Seminole County (Landfill Disposal)	\$489,740	\$503,647	\$510,000	\$510,000	\$535,000
55230	Operating Supplies - Recycling Bins	\$6,250	\$10,733	\$10,000	\$10,000	\$11,000
	Total Operating	\$2,280,045	\$2,351,256	\$2,428,500	\$2,453,500	\$2,514,500
58130	Transfer to General - Admin/Res Franchise	\$132,134	\$134,394	\$135,000	\$135,000	\$135,000
58130	Transfer to General Fund (reimb)	\$0	\$0	\$0	\$0	\$24,314
58130	Transfer to General - Com Franchise	\$0	\$0	\$50,000	\$50,000	\$50,000
	Total Transfers	\$132,134	\$134,394	\$185,000	\$185,000	\$209,314
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$2,412,179	\$2,485,650	\$2,613,500	\$2,638,500	\$2,723,814
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$2,304,538	\$2,731,455	\$2,770,155	\$2,672,649	\$2,647,649
	Appropriation TO (FROM) Fund Balance	\$426,917	(\$58,806)	\$0	(\$25,000)	(\$186,564)
	FUND BALANCE - September 30	\$2,731,455	\$2,672,649	\$2,770,155	\$2,647,649	\$2,461,085

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

Account Number	Account Description	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
REVENUES & TRANSFERS						
351203	Confiscated Property - Federal	\$60,934	\$13,695	\$0	\$48,500	\$0
361100/53680	Investment (realized/unrealized)	\$462	\$265	\$75	\$75	\$130
364000	Disposition of Fixed Assets	\$0	\$0	\$0	\$0	\$0
	Total Revenues	\$61,396	\$13,960	\$75	\$48,575	\$130
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$61,396	\$13,960	\$75	\$48,575	\$130
EXPENDITURES & TRANSFERS						
54010	Travel and Per Diem	\$2,127	(\$177)	\$0	\$0	\$0
54632	Software Maint.	\$1,442	\$1,620	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$0	\$11,972	\$0	\$0	\$0
55230	Operating Supplies	\$0	\$0	\$0	\$0	\$5,375
55270	Small Tools and Equipment	\$3,993	\$26,709	\$4,000	\$4,000	\$18,625
55278	Software	\$1,196	\$0	\$0	\$0	\$0
55290	Protective Clothing	\$2,851	\$4,487	\$0	\$0	\$0
55430	Employee Development	\$10,999	\$17,522	\$5,000	\$5,000	\$7,700
	Total Operating	\$22,608	\$62,133	\$9,000	\$9,000	\$31,700
58130	Transfer to General Fund	\$0	\$0	\$0	\$4,850	\$0
	Total Transfers	\$0	\$0	\$0	\$4,850	\$0
64000	Equipment-General	\$0	\$3,690	\$4,200	\$4,200	\$11,775
64100	Vehicles	\$7,894	\$0	\$0	\$0	\$0
64200	Data Processing	\$3,062	\$0	\$0	\$0	\$0
	Total Capital	\$10,956	\$3,690	\$4,200	\$4,200	\$11,775
	TOTAL EXPENDITURES/TRANSFERS	\$33,564	\$65,823	\$13,200	\$18,050	\$43,475
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$42,804	\$70,636	\$20,276	\$18,773	\$49,298
	Appropriation TO (FROM) Fund Balance	\$27,832	(\$51,863)	(\$13,125)	\$30,525	(\$43,345)
	FUND BALANCE - September 30	\$70,636	\$18,773	\$7,151	\$49,298	\$5,953

Equipment-General:

Tactical vests SWAT (2)	\$4,200
Replacement patrol bicycles (3)	\$4,625
Rowing machine	\$1,300
Snow Cone Machine (Drug Prevention - CYO)	\$1,650
	<u>\$11,775</u>

Account Number	Account Description	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
REVENUES & TRANSFERS						
329000	Other Licenses	\$3,192	\$2,318	\$1,000	\$1,000	\$1,500
329400	Arbor Permits	\$11,980	\$31,071	\$8,000	\$8,000	\$8,000
351400	Tree Bank Revenues	\$1,750	\$22,286	\$10,000	\$10,000	\$10,000
366000	Donations	\$500	\$0	\$0	\$0	\$0
361100/53680	Investment (realized/unrealized)	\$2,442	\$1,576	\$1,600	\$1,600	\$1,250
	Total Revenues	\$19,864	\$57,251	\$20,600	\$20,600	\$20,750
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$19,864	\$57,251	\$20,600	\$20,600	\$20,750
EXPENDITURES & TRANSFERS						
54685	Arbor Improvements & Maint	\$10,970	\$7,935	\$22,000	\$37,000	\$45,000
54800	Promotional	\$980	\$905	\$1,000	\$1,000	\$1,000
55230	Operating Supplies	\$0	\$0	\$250	\$250	\$250
55430	Employee Development	\$0	\$0	\$0	\$0	\$500
55270	Small Tools & Equipment	\$0	\$0	\$500	\$500	\$500
	Total Operating	\$11,950	\$8,840	\$23,750	\$38,750	\$47,250
58130	21525 Transfer to General (Urban Forestry)	\$0	\$0	\$33,867	\$33,867	\$14,589
58125	Transfer to Road Improvements	\$0	\$0	\$0	\$21,786	\$0
58105	23600 Transfer to W&S (Arborist)	\$14,563	\$14,647	\$15,696	\$15,696	\$22,727
	Total Transfers	\$14,563	\$14,647	\$49,563	\$71,349	\$37,316
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$26,513	\$23,487	\$73,313	\$110,099	\$84,566
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$310,395	\$303,746	\$296,199	\$337,510	\$248,011
	Appropriation TO (FROM) Fund Balance	(\$6,649)	\$33,764	(\$52,713)	(\$89,499)	(\$63,816)
	FUND BALANCE - September 30	\$303,746	\$337,510	\$243,486	\$248,011	\$184,195

Account Number	Account Description	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
REVENUES & TRANSFERS						
312600	One Cent Sales Tax Reimb (2002-2011)	\$0	\$351,716	\$1,275,000	\$538,834	\$1,000,000
3126XX	One Cent Sales Tax Reimb (2015-2024)	\$0	\$0	\$0	\$0	\$1,098,825
331490	<u>30167</u> Fed Grants (FDOT Mkt Sq)	\$0	\$0	\$0	\$168,000	\$1,100,000
331490	<u>30168</u> Fed Grants (FDOT Winding Hollow)	\$0	\$0	\$0	\$115,000	\$10,000
361100/53680	Investment (realized/unrealized)	\$11,330	\$6,112	\$8,400	\$8,400	\$9,300
	Total Revenues	\$11,330	\$357,828	\$1,283,400	\$830,234	\$3,218,125
381*	Transfer from Arbor Fund	\$0	\$0	\$0	\$21,786	\$0
	Total Transfers	\$0	\$0	\$0	\$21,786	\$0
	TOTAL REVENUES/TRANSFERS	\$11,330	\$357,828	\$1,283,400	\$852,020	\$3,218,125
EXPENDITURES & TRANSFERS						
53180	Consulting	\$0	\$0	\$0	\$0	\$40,000
53210	Audit Services (Single Audit)	\$0	\$0	\$0	\$0	\$5,000
	Total Operating	\$0	\$0	\$0	\$0	\$45,000
58125	<u>30045</u> T/fer to Other Funds (#305)	\$0	\$0	\$300,000	\$0	\$300,000
	Total Transfers	\$0	\$0	\$300,000	\$0	\$300,000
63100	Infrastructure	\$0	\$0	\$500,000	\$0	\$500,000
65000	<u>30055</u> CIP - Michael Blake Blvd. (Spine Rd)	\$293,970	\$61,397	\$0	\$0	\$0
65000	<u>30075</u> CIP - Resurfacing	\$0	\$0	\$200,000	\$200,000	\$280,000
65000	<u>30120</u> CIP - Doran Drive	\$0	\$0	\$200,000	\$0	\$200,000
65000	<u>30167</u> CIP - Market Square Realignment	\$0	\$849	\$0	\$168,000	\$1,100,000
65000	<u>30168</u> CIP - Winding Hollow Turn Lane	\$0	\$25,441	\$0	\$115,000	\$10,000
65000	<u>30170</u> CIP - Bus Barn Mast Upgrade	\$0	\$0	\$75,000	\$0	\$0
65000	<u>30172</u> CIP - Moss Rd	\$0	\$21,213	\$200,000	\$338,834	\$0
	Total Capital	\$293,970	\$108,900	\$1,175,000	\$821,834	\$2,090,000
	TOTAL EXPENDITURES/TRANSFERS	\$293,970	\$108,900	\$1,475,000	\$821,834	\$2,435,000
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$1,496,644	\$1,214,004	\$1,488,004	\$1,462,932	\$1,493,118
	Appropriation TO (FROM) Fund Balance	(\$282,640)	\$248,928	(\$191,600)	\$30,186	\$783,125
	FUND BALANCE - September 30	\$1,214,004	\$1,462,932	\$1,296,404	\$1,493,118	\$2,276,243

Account Number	Account Description	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
REVENUES & TRANSFERS						
324310	Residential Impact Fees	\$21,374	\$225,202	\$0	\$101,000	\$0
324320	Commercial Impact Fees	\$24,982	\$90,519	\$0	\$80,000	\$0
361100/53680	Investment (realized/unrealized)	\$4,690	\$3,223	\$3,200	\$3,200	\$2,900
	Total Revenues	\$51,046	\$318,944	\$3,200	\$184,200	\$2,900
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$51,046	\$318,944	\$3,200	\$184,200	\$2,900
EXPENDITURES & TRANSFERS						
53111	Other Legal	\$118	\$0	\$1,000	\$1,000	\$1,000
53180	Consulting Services	\$966	\$5,480	\$60,000	\$35,000	\$75,000
	Total Operating	\$1,084	\$5,480	\$61,000	\$36,000	\$76,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0
65000	30145 CIP - Tuscora Turn Lane	\$0	\$10,658	\$200,000	\$15,000	\$200,000
65000	CIP - Orange Avenue Extension	\$0	\$0	\$0	\$0	\$600,000
	Total Capital	\$0	\$10,658	\$200,000	\$15,000	\$800,000
	TOTAL EXPENDITURES/TRANSFERS	\$1,084	\$16,138	\$261,000	\$51,000	\$876,000
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$530,291	\$580,253	\$663,153	\$883,059	\$1,016,259
	Appropriation TO (FROM) Fund Balance	\$49,962	\$302,806	(\$257,800)	\$133,200	(\$873,100)
	FUND BALANCE - September 30	\$580,253	\$883,059	\$405,353	\$1,016,259	\$143,159

Account Number	Account Description	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
REVENUES & TRANSFERS						
361100/53680	Investment (realized/unrealized)	\$990	\$0	\$0	\$0	\$0
	Total Revenues	\$990	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$990	\$0	\$0	\$0	\$0
EXPENDITURES & TRANSFERS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
58125	Transfer to Capital Projects Fund #317	\$400,546	\$0	\$0	\$0	\$0
	Total Transfers	\$400,546	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$400,546	\$0	\$0	\$0	\$0
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$399,556	\$0	\$0	\$0	\$0
	Appropriation TO (FROM) Fund Balance	(\$399,556)	\$0	\$0	\$0	\$0
	FUND BALANCE - September 30	\$0	\$0	\$0	\$0	\$0

Account Number	Account Description	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
REVENUES & TRANSFERS						
324110	Residential Impact Fees	\$43,738	\$58,005	\$0	\$11,375	\$0
324120	Commercial Impact Fees	\$4,601	\$17,147	\$0	\$8,800	\$0
361100/53680	Investment (realized/unrealized)	\$805	\$496	\$570	\$570	\$145
	Total Revenues	\$49,144	\$75,648	\$570	\$20,745	\$145
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$49,144	\$75,648	\$570	\$20,745	\$145
EXPENDITURES & TRANSFERS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
64000	Equipment - General	\$35,012	\$39,624	\$65,376	\$65,376	\$0
68100	Intangibles	\$0	\$0	\$55,000	\$55,000	\$0
	Total Capital	\$35,012	\$39,624	\$120,376	\$120,376	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$35,012	\$39,624	\$120,376	\$120,376	\$0
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$78,422	\$92,554	\$124,474	\$128,578	\$28,947
	Appropriation TO (FROM) Fund Balance	\$14,132	\$36,024	(\$119,806)	(\$99,631)	\$145
	FUND BALANCE - September 30	\$92,554	\$128,578	\$4,668	\$28,947	\$29,092

Account Number	Account Description	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
REVENUES & TRANSFERS						
324610	Culture & Recreation Impact Fees - Residential	\$148,800	\$195,600	\$0	\$38,400	\$0
361100/53680	Investment (realized/unrealized)	\$742	\$1,122	\$1,600	\$1,600	\$600
	Total Revenues	\$149,542	\$196,722	\$1,600	\$40,000	\$600
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$149,542	\$196,722	\$1,600	\$40,000	\$600
EXPENDITURES & TRANSFERS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
58130	Transfer to General Fund	\$33,019	\$0	\$0	\$0	\$0
	Total Transfers	\$33,019	\$0	\$0	\$0	\$0
63000	Improvements	\$0	\$0	\$15,000	\$15,000	\$0
64000	Equipment-General	\$0	\$0	\$75,000	\$75,000	\$0
64200	Data Processing	\$0	\$0	\$0	\$0	\$8,000
65000	70115 CIP (CWP Bleacher Expansion)	\$0	\$11,390	\$100,000	\$102,010	\$0
65000	70117 CIP (Trotwood Tennis)	\$0	\$0	\$50,000	\$50,000	\$0
	Total Capital	\$0	\$11,390	\$240,000	\$242,010	\$8,000
	TOTAL EXPENDITURES/TRANSFERS	\$33,019	\$11,390	\$240,000	\$242,010	\$8,000
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$24,556	\$141,079	\$311,729	\$326,411	\$124,401
	Appropriation TO (FROM) Fund Balance	\$116,523	\$185,332	(\$238,400)	(\$202,010)	(\$7,400)
	FUND BALANCE - September 30	\$141,079	\$326,411	\$73,329	\$124,401	\$117,001

Data Processing:
Recreation software \$8,000

Account Number	Account Description	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
REVENUES & TRANSFERS						
324110	Residential Impact	\$85,400	\$114,100	\$0	\$22,400	\$0
324120	Commercial Impact Fees	\$12,848	\$37,779	\$0	\$23,500	\$0
361100/53680	Investment (realized/unrealized)	\$8,609	\$5,885	\$7,300	\$7,300	\$6,600
	Total Revenues	\$106,857	\$157,764	\$7,300	\$53,200	\$6,600
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$106,857	\$157,764	\$7,300	\$53,200	\$6,600
EXPENDITURES & TRANSFERS						
53180	Consulting	\$0	\$0	\$0	\$0	\$25,000
	Total Operating	\$0	\$0	\$0	\$0	\$25,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$0	\$0	\$0	\$0	\$25,000
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$1,028,276	\$1,135,133	\$1,213,633	\$1,292,897	\$1,346,097
	Appropriation TO (FROM) Fund Balance	\$106,857	\$157,764	\$7,300	\$53,200	(\$18,400)
	FUND BALANCE - September 30	\$1,135,133	\$1,292,897	\$1,220,933	\$1,346,097	\$1,327,697

Annual Maintenance Assessment - \$120 per ERU
(legal maximum - \$128.00 per ERU)

Account Number	Account Description	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
REVENUES & TRANSFERS						
361100/53680	Investment (realized/unrealized)	\$3,371	\$2,227	\$1,200	\$1,200	\$1,000
361101	Interest - County	\$2	\$0	\$0	\$0	\$0
325120	Assessment Collections (Phase I & II)	\$491,150	\$497,545	\$507,894	\$507,894	\$507,663
369305	Insurance Proceeds	\$1,403	\$0	\$0	\$0	\$0
	Total Revenues	\$495,926	\$499,772	\$509,094	\$509,094	\$508,663
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$495,926	\$499,772	\$509,094	\$509,094	\$508,663
EXPENDITURES & TRANSFERS						
53211	Administrative Fees	\$9,195	\$8,967	\$9,600	\$9,600	\$9,900
53410	Billing Services Cost	\$2,458	\$2,459	\$2,900	\$2,900	\$2,900
54310	Utility Services	\$50,279	\$42,563	\$52,000	\$52,000	\$51,500
54330	Street Lighting	\$231,488	\$230,669	\$230,000	\$230,000	\$234,500
54686	Repairs & Maint - Landscape	\$113,925	\$110,972	\$127,000	\$126,917	\$105,000
54693	Repairs & Maint - Fountains	\$14,165	\$23,446	\$18,000	\$18,000	\$16,500
54695	Repairs & Maint - Signs & Walls	\$14,460	\$8,012	\$17,000	\$17,000	\$19,500
54920	Legal Advertising	\$0	\$538	\$150	\$150	\$150
59310	Reserve	\$0	\$0	\$22,000	\$0	\$0
	Total Operating	\$435,970	\$427,626	\$478,650	\$456,567	\$439,950
58130	Transfer to General - Insurance	\$4,832	\$5,068	\$5,500	\$5,583	\$6,000
58130	Transfer to General - Admin ¹	\$12,700	\$12,275	\$11,925	\$11,925	\$11,850
58130	Transfer to General - Clerk Fees ²	\$1,250	\$1,250	\$1,250	\$1,250	\$1,250
58130	Transfer to General - Beautification	\$56,149	\$55,376	\$58,521	\$48,671	\$36,922
	Total Transfers	\$74,931	\$73,969	\$77,196	\$67,429	\$56,022
	TOTAL EXPENDITURES/TRANSFERS	\$510,901	\$501,595	\$555,846	\$523,996	\$495,972
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$299,327	\$284,352	\$229,883	\$282,529	\$267,627
	Appropriation TO (FROM) Fund Balance	(\$14,975)	(\$1,823)	(\$46,752)	(\$14,902)	\$12,691
	FUND BALANCE - September 30	\$284,352	\$282,529	\$183,131	\$267,627	\$280,318

Annual Maintenance Assessment - \$75/BU; legal maximum \$87/BU

Annual Capital Assessment - \$85/BU; legal maximum \$88/BU

Division	Account	Account Description	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
REVENUES & TRANSFERS							
Maintenance							
1501	325120	Assessments - Maintenance	\$0	\$0	\$6,466	\$6,466	\$6,466
1501	361100/53680	Investment - Maintenance	\$0	\$0	\$20	\$120	\$20
Capital							
1502	325110	Assessments - Capital	\$0	\$0	\$5,777	\$5,777	\$5,696
1502	325300	Prepaid Assessments - Capital	\$0	\$17,100	\$0	\$866	\$0
1502	361100/53680	Investment - Capital	\$0	\$11	\$100	\$0	\$0
1502	384100	Loan Proceeds (General Fund loan)	\$0	\$63,721	\$0	\$0	\$0
Total Revenues			\$0	\$80,832	\$12,363	\$13,229	\$12,182
Total Transfers			\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES/TRANSFERS			\$0	\$80,832	\$12,363	\$13,229	\$12,182
EXPENDITURES & TRANSFERS							
Maintenance							
1501	53211	Administration Fees	\$0	\$0	\$1,050	\$1,050	\$1,080
1501	53410	Billing Services	\$0	\$0	\$25	\$25	\$35
1501		Utilities - Water	\$0	\$0	\$0	\$700	\$1,200
1501	54686	Repairs & Maint - Landscape	\$0	\$0	\$600	\$500	\$600
1501	54695	Repairs & Maint - Signs & Walls	\$0	\$0	\$1,850	\$1,525	\$1,550
1501	59310	Reserve	\$0	\$0	\$325	\$0	\$0
Capital							
1502	53211	Administration Fees	\$0	\$23,285	\$1,050	\$1,050	\$1,080
1502	53410	Billing Services	\$0	\$0	\$25	\$25	\$25
1502	54920	Legal Advertisements	\$0	\$1,421	\$0	\$0	\$0
Total Operating			\$0	\$24,706	\$4,925	\$4,875	\$5,570
Capital							
1502	57110	Debt Service - Principal	\$0	\$0	\$2,402	\$2,402	\$2,471
1502	57210	Debt Service - Interest	\$0	\$0	\$1,832	\$1,832	\$1,763
Total Debt Service			\$0	\$0	\$4,234	\$4,234	\$4,234
Maint							
1501	58130	Transfer to General (Ins/Admin)	\$0	\$0	\$1,450	\$1,175	\$1,250
1501	58130	Transfer to General Fund	\$0	\$0	\$1,115	\$1,115	\$337
Capital							
1502	58130	Transfer to General	\$0	\$3,466	\$250	\$250	\$250
Total Transfers			\$0	\$3,466	\$2,815	\$2,540	\$1,837
Capital							
1502	65000	CIP - Wall construction	\$0	\$11,875	\$37,000	\$37,000	\$0
Total Capital			\$0	\$11,875	\$37,000	\$37,000	\$0
TOTAL EXPENDITURES/TRANSFERS			\$0	\$40,047	\$48,974	\$48,649	\$11,641
CHANGE IN FUND BALANCE							
FUND BALANCE - October 1			\$0	\$0	\$39,552	\$40,785	\$5,365
Appropriation TO (FROM) Fund Balance			\$0	\$40,785	(\$36,611)	(\$35,420)	\$541
FUND BALANCE - September 30			\$0	\$40,785	\$2,941	\$5,365	\$5,906
Internal Loan to General Fund					(\$63,721)		
per 9.30.13 CAFR					(\$22,936)		

CITY OF WINTER SPRINGS
FISCAL YEAR 2014-2015 BUDGET

TLBD DEBT SERVICE - 211
TLBD Special Assessment Revenue Note - Series 2011
See Debt Service Notes in Budget Message Section

Annual Capital Assessment - \$36.00 per ERU which represents a \$7/yr decrease from FY 2013-2014
(legal maximum - 43.00 per ERU)

Account Number	Account Description	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
REVENUES & TRANSFERS						
361000	Interest and Other Earnings *(prin/receiv)	\$84,955	\$79,735	\$0	\$0	\$0
361100/53680	Investment (realized/unrealized)	\$1,578	\$1,219	\$1,500	\$1,500	\$1,050
361101	Interest Earned - County	\$1	\$0	\$0	\$0	\$0
325110	Assessment Collections *	\$60,000	\$56,877	\$165,698	\$165,698	\$138,724
369101	Misc Revenue * (principal/interest)	\$19,399	\$29,878	\$0	\$0	\$0
384101	Capital Note Proceeds	\$1,765,000	\$0	\$0	\$0	\$0
	Total Revenues	\$1,930,933	\$167,709	\$167,198	\$167,198	\$139,774
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$1,930,933	\$167,709	\$167,198	\$167,198	\$139,774
EXPENDITURES & TRANSFERS						
53211	Administration Fees	\$3,639	\$3,595	\$3,700	\$3,700	\$3,800
53410	Contractual Services Cost	\$822	\$822	\$900	\$900	\$800
57310	Issuance Costs	\$27,500	\$0	\$0	\$0	\$0
	Total Operating	\$31,961	\$4,417	\$4,600	\$4,600	\$4,600
57110	Debt Service - Principal	\$1,825,000	\$29,878	\$77,850	\$77,850	\$82,124
57210	Debt Service - Interest	\$102,605	\$56,877	\$55,200	\$55,200	\$52,550
	Total Debt Service	\$1,927,605	\$86,755	\$133,050	\$133,050	\$134,674
58130	Transfer to General Fund - Admin	\$500	\$500	\$500	\$500	\$500
	Total Transfers	\$500	\$500	\$500	\$500	\$500
65000	Construction in Progress	\$0	\$0	\$0	\$80,000	\$40,000
	Total Capital	\$0	\$0	\$0	\$80,000	\$40,000
	TOTAL EXPENDITURES/TRANSFERS	\$1,960,066	\$91,672	\$138,150	\$218,150	\$179,774
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$217,485	\$188,352	\$242,419	\$264,389	\$213,437
	Appropriation TO (FROM) Fund Balance	(\$29,133)	\$76,037	\$29,048	(\$50,952)	(\$40,000)
	FUND BALANCE - September 30	\$188,352	\$264,389	\$271,467	\$213,437	\$173,437

* Due to the structure of this debt service instrument, the 2012 and 2013 special assessment revenues of \$164,354 and \$166,490 (respectively) are required by GASB to have the distinctive accounting treatment represented herein.

CITY OF WINTER SPRINGS
FISCAL YEAR 2014-2015 BUDGET

TLBD PHASE II DEBT SERVICE - 213
Special Assessment Revenue Note - Series 2006
See Debt Service Notes in Budget Message Section

Annual Phase II Capital Assessment - \$11.00 per ERU which represents a \$6/yr decrease from FY 2013-2014.
(legal maximum - \$17.00 per ERU)

Account Number	Account Description	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
REVENUES & TRANSFERS						
361000	Interest and Other Earnings *(prin/receiv)	\$2,466	\$5,613	\$0	\$0	\$0
361100/53680	Investment (realized/unrealized)	\$238	\$165	\$150	\$150	\$125
325110	Assessment Collections *	\$37,915	\$26,930	\$40,588	\$40,588	\$26,263
369101	Misc Revenue *(principal/interest)	\$0	\$8,127	\$0	\$0	\$0
	Total Revenues	\$40,619	\$40,835	\$40,738	\$40,738	\$26,388
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$40,619	\$40,835	\$40,738	\$40,738	\$26,388
EXPENDITURES & TRANSFERS						
53180	Consulting	\$0	\$0	\$0	\$0	\$0
53211	Administration Fees	\$715	\$771	\$800	\$800	\$800
53410	Billing Services Cost	\$201	\$201	\$250	\$250	\$250
	Total Operating	\$916	\$972	\$1,050	\$1,050	\$1,050
57110	Debt Service - Principal	\$37,914	\$26,931	\$27,700	\$27,700	\$28,350
57210	Debt Service - Interest	\$7,061	\$5,613	\$4,550	\$4,550	\$3,376
	Total Debt Service	\$44,975	\$32,544	\$32,250	\$32,250	\$31,726
58130	Transfer to General Fund - Admin	\$500	\$500	\$500	\$500	\$500
	Total Transfers	\$500	\$500	\$500	\$500	\$500
	TOTAL EXPENDITURES/TRANSFERS	\$46,391	\$34,016	\$33,800	\$33,800	\$33,276
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$21,114	\$15,342	\$21,720	\$22,161	\$29,099
	Appropriation TO (FROM) Fund Balance	(\$5,772)	\$6,819	\$6,938	\$6,938	(\$6,888)
	FUND BALANCE - September 30	\$15,342	\$22,161	\$28,658	\$29,099	\$22,211

* Due to the structure of this debt service instrument, the 2013 special assessment revenues of \$40,670 are required by Government Accounting Standards Board (GASB) to have the distinctive accounting treatment represented herein.

CITY OF WINTER SPRINGS
FISCAL YEAR 2014-2015 BUDGET

OAK FOREST MAINTENANCE FUND - 191

Annual Maintenance Assessment - \$60 per BU which represents a \$3/yr increase from FY 2013-2014
(legal maximum - \$63.00 per BU)

Account Number	Account Description	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
REVENUES & TRANSFERS						
361100/53680	Investment (realized/unrealized)	\$514	\$363	\$275	\$275	\$300
325120	Assessment Collections	\$52,263	\$53,145	\$52,940	\$52,940	\$55,725
	Total Revenues	\$52,777	\$53,508	\$53,215	\$53,215	\$56,025
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$52,777	\$53,508	\$53,215	\$53,215	\$56,025
EXPENDITURES & TRANSFERS						
53211	Administration Fees	\$7,684	\$7,437	\$7,800	\$7,800	\$8,000
53410	Billing Services Cost	\$264	\$261	\$300	\$300	\$300
54310	Utility Services	\$6,588	\$9,228	\$7,000	\$7,000	\$9,000
54682	Repairs & Maint - Grounds	\$15,333	\$17,198	\$28,000	\$27,525	\$20,500
54695	Repairs & Maint - Sign/Walls	\$2,322	\$3,640	\$4,000	\$4,000	\$3,500
59310	Reserve	\$0	\$0	\$2,200	\$2,200	\$0
	Total Operating	\$32,191	\$37,764	\$49,300	\$48,825	\$41,300
58130	Transfer to General Fund - Insurance	\$1,036	\$980	\$1,000	\$1,475	\$1,500
58130	Transfer to General - Admin ¹	\$1,525	\$1,475	\$1,475	\$1,475	\$1,675
58130	Transfer to General Fund - Clerk Fees ²	\$500	\$500	\$500	\$500	\$500
58130	Transfer to Gen Fund - Beautification	\$11,298	\$11,175	\$11,870	\$11,870	\$8,111
	Total Transfers	\$14,359	\$14,130	\$14,845	\$15,320	\$11,786
	TOTAL EXPENDITURES/TRANSFERS	\$46,550	\$51,894	\$64,145	\$64,145	\$53,086
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$45,979	\$52,206	\$50,866	\$53,820	\$42,890
	Appropriation TO (FROM) Fund Balance	\$6,227	\$1,614	(\$10,930)	(\$10,930)	\$2,939
	FUND BALANCE - September 30	\$52,206	\$53,820	\$39,936	\$42,890	\$45,829

Annual Capital Assessment - \$64 per BU which represents an \$8/yr decrease from FY 2013-2014
(legal maximum - \$72.00 per BU)

During FY 2010, the Bank of America Series 2004A Capital Improvement Revenue Note was due in full and refinanced internally by the City.

Account Number	Account Description	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
REVENUES & TRANSFERS						
361000	Interest and Other Earnings * (prin/receivables)	\$20,075	\$19,366	\$0	\$0	\$0
361100/53680	Investment (realized/unrealized)	\$293	\$210	\$100	\$100	\$65
325110	Assessment Collections *	\$16,826	\$17,536	\$58,648	\$58,648	\$52,132
369101	Misc Revenue * (principal/interest)	\$21,029	\$21,972	\$0	\$0	\$0
	Total Revenues	\$58,223	\$59,084	\$58,748	\$58,748	\$52,197
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$58,223	\$59,084	\$58,748	\$58,748	\$52,197
EXPENDITURES & TRANSFERS						
53211	Administration Fees	\$3,615	\$3,638	\$3,800	\$3,800	\$3,800
53410	Billing Services Cost	\$294	\$289	\$350	\$350	\$350
	Total Operating	\$3,909	\$3,927	\$4,150	\$4,150	\$4,150
57110	Debt Service - Principal	\$44,904	\$46,152	\$47,434	\$47,434	\$48,752
57210	Debt Service - Interest	\$7,096	\$5,848	\$4,566	\$4,566	\$3,248
	Total Debt Service	\$52,000	\$52,000	\$52,000	\$52,000	\$52,000
58130	Transfer to General Fund - Admin	\$500	\$500	\$500	\$500	\$500
	Total Transfers	\$500	\$500	\$500	\$500	\$500
65000	Construction in Progress - Wall	\$0	\$0	\$0	\$0	\$4,000
	Total Capital	\$0	\$0	\$0	\$0	\$4,000
	TOTAL EXPENDITURES/TRANSFERS	\$56,409	\$56,427	\$56,650	\$56,650	\$60,650
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$11,036	\$12,850	\$14,650	\$15,507	\$17,605
	Appropriation TO (FROM) Fund Balance	\$1,814	\$2,657	\$2,098	\$2,098	(\$8,453)
	FUND BALANCE - September 30	\$12,850	\$15,507	\$16,748	\$17,605	\$9,152

Internal Loan to General Fund (\$183,718)
per 9.30.13 CAFR (\$168,211)

* Due to the structure of this debt service instrument, the 2012 and 2013 special assessment revenues of \$57,930 and \$58,874 (respectively) are required by the Government Accounting Standards Board (GASB) to have the distinctive accounting treatment represented herein.

CITY OF WINTER SPRINGS
FISCAL YEAR 2014-2015 BUDGET

2003 DEBT SERVICE FUND - 206
Improvement Refunding Revenue Bonds - Series 2003
See Debt Service Notes in Budget Message Section

Account Number	Account Description	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
REVENUES & TRANSFERS						
361100/53680	Investment (realized/unrealized)	\$4,444	\$2,255	\$3,000	\$3,000	\$2,200
384215	Note Proceeds	\$0	\$0	\$0	\$3,494,000	\$0
	Total Revenues	\$4,444	\$2,255	\$3,000	\$3,497,000	\$2,200
381100	Transfer from General Fund	\$894,200	\$885,000	\$884,000	\$884,000	\$885,400
	Total Transfers	\$894,200	\$885,000	\$884,000	\$884,000	\$885,400
	TOTAL REVENUES/TRANSFERS	\$898,644	\$887,255	\$887,000	\$4,381,000	\$887,600
EXPENDITURES & TRANSFERS						
53180	Consulting	\$0	\$0	\$2,500	\$2,500	\$2,500
57310	Issuance Costs	\$0	\$0	\$0	\$28,471	\$0
	Total Operating	\$0	\$0	\$2,500	\$30,971	\$2,500
57110	Debt Service - Principal	\$685,000	\$700,000	\$725,000	\$4,730,000	\$209,000
57210	Debt Service - Interest	\$196,098	\$174,447	\$150,500	\$241,534	\$19,700
	Total Debt Service	\$881,098	\$874,447	\$875,500	\$4,971,534	\$228,700
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$881,098	\$874,447	\$878,000	\$5,002,505	\$231,200
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$782,341	\$799,887	\$809,687	\$812,695	\$191,190
	Appropriation TO (FROM) Fund Balance	\$17,546	\$12,808	\$9,000	(\$621,505)	\$656,400
	FUND BALANCE - September 30	\$799,887	\$812,695	\$818,687	\$191,190	\$847,590

Account Number	Account Description	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
REVENUES & TRANSFERS						
361100/53680	Investment (realized/unrealized)	\$832	\$471	\$600	\$600	\$500
	Total Revenues	\$832	\$471	\$600	\$600	\$500
381100	Transfer from General Fund	\$194,300	\$194,000	\$207,500	\$207,500	\$217,000
	Total Transfers	\$194,300	\$194,000	\$207,500	\$207,500	\$217,000
	TOTAL REVENUES/TRANSFERS	\$195,132	\$194,471	\$208,100	\$208,100	\$217,500
EXPENDITURES & TRANSFERS						
53180	Consulting	\$0	\$0	\$2,500	\$2,500	\$2,500
	Total Operating	\$0	\$0	\$2,500	\$2,500	\$2,500
57110	Debt Service - Principal	\$23,848	\$149,238	\$160,875	\$160,875	\$181,800
57210	Debt Service - Interest	\$20,575	\$30,179	\$26,600	\$26,600	\$22,475
57310	Issuance Costs	\$10,100	\$0	\$0	\$0	\$0
	Total Debt Service	\$54,523	\$179,417	\$187,475	\$187,475	\$204,275
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$54,523	\$179,417	\$189,975	\$189,975	\$206,775
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$21,092	\$161,701	\$176,101	\$176,755	\$194,880
	Appropriation TO (FROM) Fund Balance	\$140,609	\$15,054	\$18,125	\$18,125	\$10,725
	FUND BALANCE - September 30	\$161,701	\$176,755	\$194,226	\$194,880	\$205,605

CITY OF WINTER SPRINGS
FISCAL YEAR 2014-2015 BUDGET

CENTRAL WINDS G.O. DEBT SERVICE FUND - 225
Limited General Obligation Refunding Revenue Note - Series 2012
See Debt Service Notes in Budget Message Section

Millage Rate per Fiscal Year		0.1100 Decreased valuation	0.1100 Decreased valuation	0.1100	0.1100 Based on SCPA DR420 valuation	
Account Number	Account Description	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
REVENUES & TRANSFERS						
311000	Voted Ad Valorem Taxes	\$167,640	\$166,863	\$173,413	\$173,413	\$185,028
361100/53680	Investment (realized/unrealized)	\$744	\$722	\$500	\$500	\$100
384101	Capital Note Proceeds	\$2,739,107	\$0	\$0	\$0	\$0
	Total Revenues	\$2,907,491	\$167,585	\$173,913	\$173,913	\$185,128
381100	Transfer from General (maintain flat millage)	\$55,500	\$27,000	\$10,000	\$10,000	\$13,000
	Total Transfers	\$55,500	\$27,000	\$10,000	\$10,000	\$13,000
	TOTAL REVENUES/TRANSFERS	\$2,962,991	\$194,585	\$183,913	\$183,913	\$198,128
EXPENDITURES & TRANSFERS						
53130	Trustee Fees	\$180	\$0	\$0	\$0	\$0
53180	Consulting	\$0	\$2,500	\$0	\$0	\$0
	Total Operating	\$180	\$2,500	\$0	\$0	\$0
57110	Debt Service - Principal	\$2,770,000	\$100,586	\$104,700	\$104,700	\$108,700
57210	Debt Service - Interest	\$151,149	\$99,978	\$96,500	\$96,500	\$92,500
57310	Cost of Issuance	\$31,501	\$0	\$0	\$0	\$0
	Total Debt Service	\$2,952,650	\$200,564	\$201,200	\$201,200	\$201,200
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$2,952,830	\$203,064	\$201,200	\$201,200	\$201,200
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$40,388	\$50,549	\$41,072	\$42,070	\$24,783
	Appropriation TO (FROM) Fund Balance	\$10,161	(\$8,479)	(\$17,287)	(\$17,287)	(\$3,072)
	FUND BALANCE - September 30	\$50,549	\$42,070	\$23,785	\$24,783	\$21,711

Account Number	Account Description	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
REVENUES & TRANSFERS						
361100/53680	Investment (realized/unrealized)	\$7,301	\$4,538	\$2,750	\$2,750	\$2,300
	Total Revenues	\$7,301	\$4,538	\$2,750	\$2,750	\$2,300
381600	Transfer from Other Funds (#115 Road Imp)	\$0	\$0	\$300,000	\$0	\$300,000
	Total Transfers	\$0	\$0	\$300,000	\$0	\$300,000
	TOTAL REVENUES/TRANSFERS	\$7,301	\$4,538	\$302,750	\$2,750	\$302,300
EXPENDITURES & TRANSFERS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
65000	70008 CIP - Magnolia Park	\$2,400	\$0	\$1,219,875	\$5,000	\$1,219,000
	Total Capital	\$2,400	\$0	\$1,219,875	\$5,000	\$1,219,000
	TOTAL EXPENDITURES/TRANSFERS	\$2,400	\$0	\$1,219,875	\$5,000	\$1,219,000
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$910,424	\$915,325	\$917,125	\$919,863	\$917,613
	Appropriation TO (FROM) Fund Balance	\$4,901	\$4,538	(\$917,125)	(\$2,250)	(\$916,700)
	FUND BALANCE - September 30	\$915,325	\$919,863	\$0	\$917,613	\$913

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

Account Number	Account Description	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
REVENUES & TRANSFERS						
361100/53680	Investment (realized/unrealized)	\$8,245	\$5,123	\$6,200	\$6,200	\$5,400
389000	Nonoperating Sources	\$0	\$39,855	\$0	\$0	\$0
	Total Revenues	\$8,245	\$44,978	\$6,200	\$6,200	\$5,400
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$8,245	\$44,978	\$6,200	\$6,200	\$5,400
EXPENDITURES & TRANSFERS						
54310	30108 Utility Service (154 Lori Ann)	\$1,156	\$3,461	\$0	\$0	\$0
54660	30108 R&M - Buildings (154 Lori Ann)	\$573	\$374	\$0	\$0	\$0
	Total Operating	\$1,729	\$3,835	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$1,729	\$3,835	\$0	\$0	\$0
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$1,028,727	\$1,035,243	\$1,035,243	\$1,076,386	\$1,082,586
	Appropriation TO (FROM) Fund Balance	\$6,516	\$41,143	\$6,200	\$6,200	\$5,400
	FUND BALANCE - September 30	\$1,035,243	\$1,076,386	\$1,041,443	\$1,082,586	\$1,087,986

Account Number	Account Description	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
	REVENUES & TRANSFERS					
361100/53680	Investment (realized/unrealized)	\$7,683	\$4,787	\$2,900	\$2,900	\$2,100
	Total Revenues	\$7,683	\$4,787	\$2,900	\$2,900	\$2,100
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$7,683	\$4,787	\$2,900	\$2,900	\$2,100
	EXPENDITURES & TRANSFERS					
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
65000	30037 CIP - Utility/PW Facility	\$0	\$0	\$965,000	\$100,000	\$875,000
	Total Capital	\$0	\$0	\$965,000	\$100,000	\$875,000
	TOTAL EXPENDITURES/TRANSFERS	\$0	\$0	\$965,000	\$100,000	\$875,000
	CHANGE IN FUND BALANCE					
	FUND BALANCE - October 1	\$957,988	\$965,671	\$967,571	\$970,458	\$873,358
	Appropriation TO (FROM) Fund Balance	\$7,683	\$4,787	(\$962,100)	(\$97,100)	(\$872,900)
	FUND BALANCE - September 30	\$965,671	\$970,458	\$5,471	\$873,358	\$458

Account Number	Account Description	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
REVENUES & TRANSFERS						
	Total Revenues	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$0	\$0	\$0	\$0	\$0
EXPENDITURES & TRANSFERS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
58125	Transfer to ECSI Fund	\$10,454	\$0	\$0	\$0	\$0
	Total Transfers	\$10,454	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$10,454	\$0	\$0	\$0	\$0
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$10,454	\$0	\$0	\$0	\$0
	Appropriation TO (FROM) Fund Balance	(\$10,454)	\$0	\$0	\$0	\$0
	FUND BALANCE - September 30	\$0	\$0	\$0	\$0	\$0

Account Number	Account Description	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
REVENUES & TRANSFERS						
361100/53680	Investment (realized/unrealized)	\$1,182	\$996	\$750	\$750	\$200
364100	Auction Proceeds (Trade-In)	\$7,119	\$0	\$0	\$0	\$0
	Total Revenues	\$8,301	\$996	\$750	\$750	\$200
381600	Transfer from Other Funds (City Hall C.P.)	\$10,454	\$0	\$0	\$0	\$0
381100	Transfer from General Fund	\$53,692	\$0	\$0	\$0	\$124,000
381090	Transfer from W&S	\$100,000	\$150,000	\$0	\$0	\$0
381153	Transfer from Dev Svcs	\$0	\$22,500	\$0	\$0	\$0
381503	Transfer from Other Funds (Pub Bldg Impact)	\$400,546	\$0	\$0	\$0	\$0
	Total Transfers	\$564,692	\$172,500	\$0	\$0	\$124,000
	TOTAL REVENUES/TRANSFERS	\$572,993	\$173,496	\$750	\$750	\$124,200
EXPENDITURES & TRANSFERS						
	Total Payroll	\$0	\$0	\$0	\$0	\$0
55270	Small Tools	\$1,771	\$0	\$0	\$0	\$0
	Total Operating	\$1,771	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
64200	Data Processing	\$1,170	\$49,574	\$0	\$0	\$0
65000	30165 CIP (Public bathroom restoration)	\$0	\$6,119	\$0	\$4,800	\$10,000
68100	11009 Software (VoIP)	\$60,747	\$0	\$0	\$0	\$0
68100	11010 Software (Munis Replacement)	\$0	\$246,752	\$101,650	\$101,650	\$116,598
68100	Intangibles	\$226,067	\$4,095	\$0	\$0	\$0
	Total Capital	\$287,984	\$306,540	\$101,650	\$106,450	\$126,598
	TOTAL EXPENDITURES/TRANSFERS	\$289,755	\$306,540	\$101,650	\$106,450	\$126,598
CHANGE IN FUND BALANCE						
	FUND BALANCE - October 1	\$0	\$283,238	\$172,745	\$150,194	\$44,494
	Appropriation TO (FROM) Fund Balance	\$283,238	(\$133,044)	(\$100,900)	(\$105,700)	(\$2,398)
	FUND BALANCE - September 30	\$283,238	\$150,194	\$71,845	\$44,494	\$42,096

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ENTERPRISE FUNDS

Budget Data

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FUND	DIVISION	FUND NAME	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
REVENUES							
401	3600	W&S - Operating	\$10,058,361	\$8,775,280	\$9,237,196	\$9,237,196	\$9,299,727
401	3610	W&S - Renewal & Replacement	\$75,000	\$150,000	\$200,000	\$0	\$0
402		W&S - Service Availability Fund	\$669,901	\$434,598	\$122,740	\$122,740	\$131,340
420		Development Services	\$1,099,881	\$1,099,118	\$854,500	\$854,500	\$1,117,400
430		Stormwater	\$1,138,975	\$1,015,411	\$1,047,000	\$1,047,000	\$1,046,800
TOTAL REVENUES			\$13,042,118	\$11,474,407	\$11,461,436	\$11,261,436	\$11,595,267
EXPENDITURES/EXPENSES							
401	3600	W&S - Operating	\$6,060,677	\$5,973,465	\$9,298,378	\$9,205,488	\$9,515,716
401	3610	W&S - Renewal & Replacement	\$190,980	\$195,345	\$200,000	\$0	\$0
401	3620	W&S - Revenue Generation	\$0	\$0	\$0	\$0	\$0
401	3640	W&S - 2000 Utility Construction	\$44,870	\$23,360	\$156,239	\$0	\$0
402		W&S - Service Availability Fund	\$0	\$0	\$0	\$0	\$0
420		Development Services	\$630,553	\$727,689	\$775,473	\$775,473	\$800,599
430		Stormwater	\$879,777	\$998,057	\$1,540,247	\$1,077,947	\$1,596,028
TOTAL EXPENDITURES			\$7,806,857	\$7,917,916	\$11,970,337	\$11,058,908	\$11,912,343
CHANGE IN FUND EQUITY							
			Net Assets		Net Assets less Net Capital (for Budgeting Purposes)		
				(GASB 65) Restated			
FUND EQUITY - October 1			\$21,660,963	\$25,518,171	\$5,515,979	\$6,940,238	\$7,142,766
Appropriation TO (FROM) Fund Equity			\$5,235,261	\$3,556,491	(\$508,901)	\$202,528	(\$317,076)
FUND EQUITY - September 30			\$26,896,224	\$29,074,662	\$5,007,078	\$7,142,766	\$6,825,690
Non-Cash Adjustments			(\$1,239,724)	(\$1,405,749)			
Total Net Assets per CAFR			\$25,656,500	\$27,668,913			

	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
<u>Sources</u>					
Revenues	\$12,687,155	\$11,298,975	\$11,239,740	\$11,239,740	\$11,566,540
Transfers	\$354,963	\$175,432	\$221,696	\$21,696	\$28,727
Total Sources	\$13,042,118	\$11,474,407	\$11,461,436	\$11,261,436	\$11,595,267
<u>Applications</u>					
Payroll	\$2,640,377	\$2,721,780	\$3,015,391	\$2,955,391	\$3,136,354
Operating	\$2,206,985	\$2,382,711	\$2,563,207	\$2,639,073	\$2,617,095
Debt Service	\$1,812,634	\$1,889,879	\$1,894,513	\$1,894,513	\$1,814,457
Transfers	\$2,386,443	\$2,247,536	\$2,271,537	\$2,068,647	\$2,093,158
Capital	\$4,108,060	\$2,837,496	\$2,225,689	\$1,501,284	\$2,251,279
Total Applications	\$13,154,499	\$12,079,402	\$11,970,337	\$11,058,908	\$11,912,343
Less Capitalized Expenditures	(\$5,347,642)	(\$4,161,486)			
Total Non-Capital Applications	\$7,806,857	\$7,917,916			

	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
Sources					
Revenues	\$10,448,299	\$9,184,446	\$9,338,240	\$9,338,240	\$9,402,340
Transfers	\$354,963	\$175,432	\$221,696	\$21,696	\$28,727
Total Sources	\$10,803,262	\$9,359,878	\$9,559,936	\$9,359,936	\$9,431,067
Applications					
Payroll	\$1,892,537	\$1,970,821	\$2,122,928	\$2,122,928	\$2,198,222
Operating	\$1,917,835	\$1,915,944	\$2,162,700	\$2,187,700	\$2,208,800
Debt Service	\$1,812,634	\$1,889,879	\$1,894,513	\$1,894,513	\$1,814,457
Transfers	\$1,913,103	\$1,739,516	\$1,750,837	\$1,547,947	\$1,561,958
Capital	\$3,478,486	\$1,862,391	\$1,723,639	\$1,452,400	\$1,732,279
Total Applications	\$11,014,595	\$9,378,551	\$9,654,617	\$9,205,488	\$9,515,716
Less Capitalized Applications	(\$4,718,068)	(\$3,186,381)			
Total Non-Capital Applications	\$6,296,527	\$6,192,170			

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

Water & Sewer Operations - 3600

Utility/Public Works Director	1	1	1		1
Utility Superintendent	-	-	-		-
Utility Manager	1	1	1		1
Office Supervisor	1	1	1		1
Admin Secretary	-	-	-		-
Water Conservation Coord/Arborist	1	1	1		1
Maintenance Worker	8	7	6		5
Maintenance Worker (PT)	-	-	0.73		1.17
Maintenance Mechanic	8	8	9		9
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	5	5		6
Wastewater Treatment Oper Trainee	-	-	-		1
Wastewater Operator/Lab Coord	1	1	1		-
Water Plant Operator	2	1	1		1
Service Technician	2	2	2		2
Electronics / Instr Technician	1	1	1		1
TOTAL AUTHORIZED PERSONNEL	37	35	35.73		36.17

Division	Fund	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
REVENUES & TRANSFERS						
3600	Water & Sewer Operating Division	\$10,058,361	\$8,775,280	\$9,237,196	\$9,237,196	\$9,299,727
3610	Renewal & Replacement Division	\$75,000	\$150,000	\$200,000	\$0	\$0
3640	2000 Utility Construction Division	\$0	\$0	\$0	\$0	\$0
402	Service Availability Fund	\$669,901	\$434,598	\$122,740	\$122,740	\$131,340
TOTAL REVENUES/TRANSFERS		\$10,803,262	\$9,359,878	\$9,559,936	\$9,359,936	\$9,431,067
EXPENDITURES & TRANSFERS						
3600	Water & Sewer Operating Division	\$6,060,677	\$5,973,465	\$9,298,378	\$9,205,488	\$9,515,716
3610	Renewal & Replacement Division	\$190,980	\$195,345	\$200,000	\$0	\$0
3640	2000 Utility Construction Division	\$44,870	\$23,360	\$156,239	\$0	\$0
402	Service Availability Fund	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES		\$6,296,527	\$6,192,170	\$9,654,617	\$9,205,488	\$9,515,716

CHANGE IN FUND EQUITY

	Net Assets		Net Assets <i>less</i> Net Capital (for Budgeting Purposes)		
		(GASB 65) Restated			
FUND EQUITY - October 1	\$14,799,270	\$17,788,130	\$5,004,705	\$6,006,675	\$6,161,123
Appropriation TO (FROM) Fund Equity	\$4,506,735	\$3,167,708	(\$94,681)	\$154,448	(\$84,649)
FUND EQUITY - September 30	\$19,306,005	\$20,955,838	\$4,910,024	\$6,161,123	\$6,076,474
Non-cash Adjustments:	(\$1,379,546)	(\$1,690,450)			
Total Net Assets per CAFR	\$17,926,459	\$19,265,388			

Total Net Assets Consist of:
 Cash and Investments - \$9,405,179
 Cash w/ Fiscal Agent - \$524,432
 Other Current Assets - \$842,769
 Restricted Investments - \$732,561
 Current Liabilities - (\$1,211,545)
 Noncurrent Liabilities - (\$4,286,721)
 Capital Assets (net of related debt) - \$13,258,713

Account Number	Account Description	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
REVENUES & TRANSFERS						
334310	<u>30154</u> State Grant - SJRWMD - OF	\$2,629	\$0	\$0	\$0	\$0
334310	<u>30157</u> State Grant - SJRWMD - LJ	\$304,789	\$70,364	\$0	\$0	\$0
337300	Local Grant	\$1,944	\$0	\$0	\$0	\$0
337300	<u>30154</u> Local Grant - SJRWMD - OF	\$2,629	\$0	\$0	\$0	\$0
337300	<u>30157</u> Local Grant - SJRWMD - LJ	\$304,789	\$70,364	\$0	\$0	\$0
343310	Water Revenues	\$3,222,849	\$2,882,728	\$3,200,000	\$3,200,000	\$3,200,000
343510	Sewer Revenues	\$5,322,010	\$4,919,930	\$5,200,000	\$5,200,000	\$5,300,000
343610	Reuse Water Fees	\$438,017	\$358,865	\$440,000	\$440,000	\$400,000
343902	Turn Off/On Fees	\$69,020	\$62,125	\$70,000	\$70,000	\$70,000
343903	Meter Charges	\$64,859	\$62,740	\$20,000	\$20,000	\$40,000
343904	Application Fees	\$35,820	\$40,682	\$35,000	\$35,000	\$40,000
343905	Tampering Fees	\$380	\$95	\$500	\$500	\$500
343906	Inspection Fees	\$1,130	\$4,840	\$1,000	\$1,000	\$3,000
343907	NSF Check Fees	\$4,098	\$4,398	\$5,000	\$5,000	\$4,500
343908	Reservation Charges	\$17,955	\$23,025	\$5,000	\$5,000	\$5,000
343910	Penalty Fees	\$164,041	\$158,237	\$160,000	\$160,000	\$160,000
361100/53680	Investment (realized/unrealized)	\$53,752	\$37,574	\$50,000	\$50,000	\$20,000
364100	Auction Proceeds	\$1,454	\$31,216	\$4,000	\$4,000	\$4,000
369101	Misc Revenues	\$6,088	\$2,368	\$5,000	\$5,000	\$4,000
369300	Settlements/Collections	\$16,505	\$20,297	\$20,000	\$20,000	\$20,000
	Total Revenues	\$10,034,758	\$8,749,848	\$9,215,500	\$9,215,500	\$9,271,000
381004	Transfer from Stormwater	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
381100	Transfer from General	\$0	\$1,745	\$0	\$0	\$0
381153	<u>21360</u> Transfer from Dev Svc (Oper)	\$3,040	\$3,040	\$0	\$0	\$0
381600	<u>23600</u> Transfer from Other (Arbor)	\$14,563	\$14,647	\$15,696	\$15,696	\$22,727
	Total Transfers	\$23,603	\$25,432	\$21,696	\$21,696	\$28,727
	TOTAL REVENUES/TRANSFERS	\$10,058,361	\$8,775,280	\$9,237,196	\$9,237,196	\$9,299,727

Account Number	Account Description	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
51210	Salaries	\$1,244,843	\$1,260,696	\$1,342,006	\$1,342,006	\$1,340,714
51210	Sick Leave Purchase	\$12,007	\$10,997	\$14,100	\$14,100	\$16,670
51214	Overtime Salaries	\$37,594	\$39,795	\$41,989	\$41,989	\$41,488
52110	F.I.C.A. Taxes	\$93,380	\$96,695	\$105,990	\$105,990	\$105,738
52310	Health Insurance/Life Insurance	\$216,047	\$220,827	\$295,852	\$295,852	\$309,242
52320	Workmen's Comp. Ins.	\$27,482	\$27,000	\$25,682	\$25,682	\$29,110
52330	Pension Expense - DB	\$260,350	\$310,041	\$278,586	\$278,586	\$327,474
52336	Pension Expense - DC	\$834	\$4,770	\$18,723	\$18,723	\$27,786
	Total Payroll	\$1,892,537	\$1,970,821	\$2,122,928	\$2,122,928	\$2,198,222
52510	Unemployment Compensation	\$12,650	\$5,474	\$15,000	\$15,000	\$15,000
53111	Other Legal Services	\$13,983	\$14,002	\$15,000	\$15,000	\$15,000
53130	Bond Trustee Fees	\$700	\$700	\$2,000	\$2,000	\$2,000
53140	Pre-Employment/Physicals	\$1,552	\$1,751	\$1,800	\$1,800	\$1,800
53160	Consulting Engineer	\$22,426	\$23,732	\$30,000	\$30,000	\$30,000
53180	Consultant Services	\$18,499	\$9,576	\$20,000	\$16,000	\$10,000
53411	Bank Service Charges	\$23,064	\$22,094	\$26,000	\$26,000	\$15,000
53690	Deposit Interest Expense	\$1,570	1543	\$2,200	\$2,200	\$2,200
54010	Travel & Per Diem	\$1,548	\$1,583	\$2,000	\$2,000	\$2,000
54110	Telephone	\$10,131	\$8,580	\$10,000	\$10,000	\$10,000
54210	Postage	\$62	\$58	\$100	\$100	\$100
54310	Utility Services	\$667,766	\$619,833	\$700,000	\$700,000	\$675,000
54315	Utility Services - Wholesale Water	\$434	\$1,555	\$5,000	\$30,000	\$35,000
54320	Sludge Disposal	\$237,919	\$239,513	\$250,000	\$250,000	\$265,000
54410	Equipment Rental	\$1,198	\$1,297	\$3,500	\$3,500	\$3,000
54501	Collection Service Fee (to 1360 FY11)	\$145	\$0	\$200	\$200	\$200
54510	General Insurance (prev in 1360)	\$0	\$0	\$0	\$0	\$15,000
54630	Repair & Maint. - Equipment	\$28,940	\$34,550	\$35,000	\$35,000	\$35,000
54633	Maintenance Agreements	\$1,235	\$10,009	\$17,000	\$17,000	\$17,000
54640	Repair & Maint. - Communications	\$2,950	\$3,588	\$3,600	\$3,600	\$3,700
54650	Repair & Maint. - Vehicles	\$9,814	\$13,810	\$16,000	\$16,000	\$16,000
54660	Repair & Maint. - Buildings	\$17,478	\$17,195	\$16,000	\$16,000	\$18,000
54670	Repair & Maint. - Fire Hydrants	\$15,735	\$14,817	\$17,000	\$17,000	\$17,000
54671	Repair & Maint. - Water Plants	\$87,896	\$96,729	\$92,000	\$92,000	\$96,000
54680	Repair & Maint. - Sewer Plants	\$116,005	\$175,424	\$150,000	\$150,000	\$150,000
54681	Repair & Maint. - Reclaimed Water	\$37,549	\$33,253	\$45,000	\$45,000	\$45,000
54682	Repair & Maint. - Grounds	\$1,564	\$2,291	\$2,500	\$2,500	\$3,000
54690	Repair & Maint. - Water Lines	\$28,148	\$28,723	\$30,000	\$30,000	\$30,000
54691	Repair & Maint. - Sewer Lines	\$28,380	\$34,440	\$35,000	\$35,000	\$35,000
54692	Repair & Maint. - Water Meters	\$12,385	\$12,717	\$15,000	\$15,000	\$15,000
54694	Repair & Maint. - Lift Stations	\$70,895	\$109,734	\$80,000	\$80,000	\$110,000
54720	Copy Machine Supplies	\$1,969	\$1,640	\$1,000	\$1,000	\$1,000
54730	Printing	\$1,403	\$1,360	\$2,500	\$2,500	\$2,500
54800	Promotional	\$4,850	\$4,367	\$10,000	\$10,000	\$8,000
54930	Classified Advertising	\$0	\$0	\$500	\$500	\$500
55110	Office Supplies	\$1,526	\$1,692	\$1,800	\$1,800	\$1,800
55120	Computer	\$1,284	\$1,350	\$1,500	\$1,500	\$1,500
55210	Fuel & Oil	\$92,447	\$79,692	\$90,000	\$90,000	\$90,000
55220	Tires & Filters	\$6,889	\$5,762	\$9,500	\$9,500	\$8,500
55229	Meter Replacement (water & reclaimed)	\$21,585	\$14,720	\$35,000	\$35,000	\$35,000
55230	Operating Supplies	\$3,436	\$3,952	\$4,000	\$4,000	\$4,000
55231	Testing & Samples	\$34,167	\$28,022	\$53,000	\$53,000	\$53,000
55232	Water Meters	\$8,386	\$11,906	\$10,000	\$10,000	\$10,000
55233	Chlorine	\$116,994	\$117,848	\$167,000	\$167,000	\$167,000
55234	Backflow Devices	\$37	\$369	\$1,500	\$1,500	\$1,500
55240	Uniforms	\$6,424	\$5,884	\$6,700	\$6,700	\$6,700
55260	Janitorial Supplies	\$1,382	\$1,792	\$1,800	\$1,800	\$1,800
55270	Small Tools & Equipment	\$9,934	\$11,381	\$12,500	\$12,500	\$12,500
55278	New Software	\$19,949	\$3,867	\$5,000	\$5,000	\$5,000
55282	Chemicals - Water Plants	\$20,424	\$15,449	\$22,000	\$22,000	\$22,000
55283	Chemicals - Sewer Plants	\$19,426	\$20,427	\$23,000	\$23,000	\$23,000
55284	Lab Supplies	\$23,910	\$23,859	\$20,000	\$20,000	\$20,000
55290	Protective Clothing	\$4,315	\$4,794	\$7,500	\$7,500	\$6,500
55411	Dues & Registrations-Employees	\$1,787	\$2,652	\$2,000	\$2,000	\$2,000
55412	Dues & Registrations-Facilities	\$13,675	\$8,675	\$20,000	\$20,000	\$20,000
55430	Employee Development	\$6,420	\$5,913	\$6,000	\$10,000	\$6,000
56970	Amortization	\$22,595	\$0	\$12,000	\$12,000	\$12,000
	Total Operating	\$1,917,835	\$1,915,944	\$2,162,700	\$2,187,700	\$2,208,800
	Sub-Total - Payroll & Operating Expenditures	\$3,810,372	\$3,886,765	\$4,285,628	\$4,310,628	\$4,407,022

Account Number	Account Description	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
57110	Debt Service - Principal	\$1,239,582	\$1,323,990	\$1,408,346	\$1,408,346	\$1,401,786
57210	Debt Service - Interest	\$573,052	\$565,889	\$486,167	\$486,167	\$412,671
	Total Debt Service	\$1,812,634	\$1,889,879	\$1,894,513	\$1,894,513	\$1,814,457
58110	Transfer to Renewal & Replacement Fund	\$75,000	\$150,000	\$200,000	\$0	\$0
58125	Transfer to Other Funds (#402-Svc Avail)	\$256,360	\$0	\$0	\$0	\$0
58125	Transfer to Other Funds (#317-software)	\$100,000	\$150,000	\$0	\$0	\$0
58130	21360 Transfer to General - Utility Billing	\$671,443	\$679,316	\$751,637	\$748,747	\$744,058
58130	Transfer to General - Audit/Admin Services	\$810,300	\$760,200	\$799,200	\$799,200	\$817,900
	Total Transfers	\$1,913,103	\$1,739,516	\$1,750,837	\$1,547,947	\$1,561,958
62100	Plants and Main	\$956,535	\$1,040,661	\$1,165,000	\$832,200	\$905,000
64000	Equipment-General	\$41,556	\$92,347	\$150,100	\$150,100	\$209,100
64100	Vehicles	\$35,450	\$63,253	\$49,000	\$49,000	\$70,000
64200	Data Processing Equipment	\$2,459	\$1,160	\$3,300	\$6,100	\$6,300
65000	CIP - Liquid Chlorine Conversion	\$0	\$0	\$0	\$70,000	\$0
65000	CIP - Counter Redesign (UB)	\$0	\$0	\$0	\$0	\$45,000
65000	CIP - Lift Station#7 Upgrade	\$0	\$0	\$0	\$0	\$90,000
65000	CIP - Pond Relining	\$0	\$0	\$0	\$145,000	\$0
65000	CIP - Sewer Relining (previously 3610)	\$0	\$0	\$0	\$200,000	\$250,000
65000	CIP - East Force Main Improvements (prev 3640)	\$0	\$0	\$0	\$0	\$156,879
65000	30154 CIP - Oak Forest Water Augmentation	\$20,182	\$0	\$0	\$0	\$0
65000	30157 CIP - Lake Jesup Water Augmentation	\$2,186,454	\$406,830	\$0	\$0	\$0
68000	Intangibles	\$0	\$39,435	\$0	\$0	\$0
	Total Capital	\$3,242,636	\$1,643,686	\$1,367,400	\$1,452,400	\$1,732,279
	Transfer to Balance Sheet - 3600	(\$4,482,218)	(\$2,967,676)			
	Transfer to Balance Sheet - 3610	(\$190,980)	(\$195,345)			
	Transfer to Balance Sheet - 3620	\$0	\$0			
	Transfer to Balance Sheet - 3640	(\$44,870)	(\$23,360)			
	To Balance Sheet	(\$4,718,068)	(\$3,186,381)	\$0	\$0	\$0
	TOTAL EXPENDITURES	\$6,060,677	\$5,973,465	\$9,298,378	\$9,205,488	\$9,515,716

CHANGE IN FUND EQUITY

FUND EQUITY - October 1

Appropriation TO (FROM) Fund Equity

FUND EQUITY - September 30

Non-Cash Adjustments
Total Net Assets per CAFR

Net Assets		Net Assets less Net Capital (for Budgeting Purposes)		
\$13,948,090	(GASB 65) Restated \$16,427,899	\$3,595,734	See footnote below * \$4,890,945	\$4,922,653
\$3,997,684	\$2,801,815	(\$61,182)	\$31,708	(\$215,989)
\$17,945,774	\$19,229,714	\$3,534,552	\$4,922,653	\$4,706,664

Plants & Mains

Refurb West WRF Plant #1	\$140,000
WTP#1 Water Quality Improvements	\$220,000
VFD Installation WTP#3	\$25,000
East Force Main/Reclaimed Main	\$410,000
West WRF Pump control Upgrades	\$110,000
	\$905,000

Equipment - General:

Megohmmeter	\$5,100
Sand Blaster	\$1,500
Comp. Sampler (2)	\$13,000
CL17 Replacement	\$4,500
Vac Trailer	\$40,000
Digital Radios (30)	\$90,000
Meter handhelds (4)	\$40,000
Lateral camera	\$15,000
	\$209,100

Data Processing Equipment

Laptop (3)	\$6,300
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Vehicles:

Ford F-250	\$26,000
Light duty Pickup (2)	\$44,000
	\$70,000

Total Net Assets Consist of:
Cash and Investments - \$8,289,449
Cash w/ Fiscal Agent - \$524,432
Other Current Assets - \$842,769
Restricted Investments - \$732,561
Current Liabilities - (\$1,211,545)
Noncurrent Liabilities - (\$4,286,721)
Capital Assets (net of related debt) - \$13,258,713

* During FY14 divisions 3610 and 3640 were assimilated into 3600 (Operating) as were their corresponding 'fund equities' of \$453,515 and \$156,879 respectively. This has no effect on the fund as a whole.

Account Number	Account Description	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
	REVENUES & TRANSFERS					
	Total Revenues	\$0	\$0	\$0	\$0	\$0
381602	Transfer from Operating 3600 (prev #380100)	\$75,000	\$150,000	\$200,000	\$0	\$0
	Total Transfers	\$75,000	\$150,000	\$200,000	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$75,000	\$150,000	\$200,000	\$0	\$0
	EXPENDITURES & TRANSFERS					
65000	30030 CIP - Sewer Relining	\$190,980	\$195,345	\$200,000	\$0	\$0
	Total Capital	\$190,980	\$195,345	\$200,000	\$0	\$0
	TOTAL EXPENDITURES	\$190,980	\$195,345	\$200,000	\$0	\$0
CHANGE IN FUND EQUITY	<div style="border: 1px solid black; padding: 5px; background-color: #e0e0e0;"> Net Assets less Net Capital (assets are capitalized in 3600 Operating) </div>					
FUND EQUITY - October 1		\$614,840	\$498,860	\$448,860	\$0	\$0
					see footnote *	
Appropriation TO (FROM) Fund Equity		(\$115,980)	(\$45,345)	\$0	\$0	\$0
FUND EQUITY - September 30		\$498,860	\$453,515	\$448,860	\$0	\$0

* During FY14 divisions 3610 and 3640 were assimilated into 3600 (Operating) as were their corresponding 'fund equities' of \$453,515 and \$156,879 respectively. This has no effect on the fund as a whole.

Account Number	Account Description	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
REVENUES & TRANSFERS						
	Total Revenues	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$0	\$0	\$0	\$0	\$0
EXPENDITURES & TRANSFERS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
65000	30151 CIP - East Force Main Imp	\$44,870	\$23,360	\$156,239	\$0	\$0
	Total Capital	\$44,870	\$23,360	\$156,239	\$0	\$0
	TOTAL EXPENDITURES	\$44,870	\$23,360	\$156,239	\$0	\$0
CHANGE IN FUND EQUITY						
<div style="border: 1px solid black; padding: 5px; background-color: #e0e0e0;"> Net Assets less Net Capital (assets are capitalized in 3600 Operating) </div>						
see footnote *						
FUND EQUITY - October 1		\$225,109	\$180,239	\$156,239	\$0	\$0
Appropriation TO (FROM) Fund Equity		(\$44,870)	(\$23,360)	(\$156,239)	\$0	\$0
FUND EQUITY - September 30		\$180,239	\$156,879	\$0	\$0	\$0

* During FY14 divisions 3610 and 3640 were assimilated into 3600 (Operating) as were their corresponding 'fund equities' of \$453,515 and \$156,879 respectively. This has no effect on the fund as a whole.

Account Number	Account Description	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
REVENUES & TRANSFERS						
324210	Service Avail Fees (Residential/Water)	\$81,080	\$88,773	\$23,800	\$23,800	\$24,640
324215	Service Avail Fees (Residential/Sewer)	\$326,835	\$341,490	\$96,840	\$96,840	\$100,200
324220	Service Avail Fees (Commercial/Water)	\$595	\$0	\$0	\$0	\$0
324225	Service Avail Fees (Commercial/Sewer)	\$2,421	\$0	\$0	\$0	\$0
361100/53680	Investment (realized/unrealized)	\$2,610	\$4,335	\$2,100	\$2,100	\$6,500
	Total Revenues	\$413,541	\$434,598	\$122,740	\$122,740	\$131,340
381602	Transfer from W&S Operating	\$256,360	\$0	\$0	\$0	\$0
	Total Transfers	\$256,360	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$669,901	\$434,598	\$122,740	\$122,740	\$131,340
EXPENDITURES & TRANSFERS						
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0
	To Balance Sheet	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$0	\$0	\$0	\$0	\$0
CHANGE IN FUND EQUITY						
	FUND EQUITY - October 1	\$11,231	\$681,132	\$803,872	\$1,115,730	\$1,238,470
	Appropriation TO (FROM) Fund Equity	\$669,901	\$434,598	\$122,740	\$122,740	\$131,340
	FUND EQUITY - September 30	\$681,132	\$1,115,730	\$926,612	\$1,238,470	\$1,369,810

CITY OF WINTER SPRINGS
FISCAL YEAR 2014-2015 BUDGET

DEVELOPMENT SERVICES - ALL DIVISIONS - OVERVIEW

	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
Sources					
Revenues	\$1,099,881	\$1,099,118	\$854,500	\$854,500	\$1,117,400
Transfers	\$0	\$0	\$0	\$0	\$0
Total Sources	\$1,099,881	\$1,099,118	\$854,500	\$854,500	\$1,117,400
Applications					
Payroll	\$311,536	\$218,206	\$348,866	\$288,866	\$346,204
Operating	\$31,477	\$160,263	\$73,957	\$134,823	\$94,495
Transfers	\$287,540	\$349,220	\$346,900	\$346,900	\$359,900
Capital	\$0	\$70,613	\$5,750	\$4,884	\$0
Total Applications	\$630,553	\$798,302	\$775,473	\$775,473	\$800,599
Less Capitalized Applications	\$0	(\$70,613)			
Total Non-Capital Applications	\$630,553	\$727,689			

AUTHORIZED PERSONNEL - in Full-Time Equivalent Units - FTEs; PT designates part-time positions (*italics*)

Building Plans and Inspections - 2410

Building Official	1	1	1		1
Building Inspector	-	1	1		1
Building Inspector (PT-temporary)	1.46	1.46	0.73		0.73
Customer Service Manager	1	1	-		-
Office Support			1		1
Permit Specialist	1	1	1		1
Permit Specialist (PT)	-	-	0.73		0.73
TOTAL AUTHORIZED PERSONNEL	4.46	5.46	5.46		5.46

Account Number	Account Description	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
REVENUES & TRANSFERS						
322050	Permits- Plan Review	\$297,483	\$277,819	\$250,000	\$250,000	\$322,000
322100	Building Permits	\$642,651	\$645,700	\$525,000	\$525,000	\$676,900
322103	Surcharges	\$4,150	\$762	\$0	\$0	\$4,000
329100	Electrical Permits	\$25,418	\$29,075	\$10,000	\$10,000	\$18,000
329200	Plumbing Permits	\$64,134	\$80,033	\$32,000	\$32,000	\$40,000
329300	Mechanical Permits	\$65,992	\$65,685	\$37,500	\$37,500	\$55,000
361100/53680	Investment (realized/unrealized)	\$0	\$0	\$0	\$0	\$1,500
364100	Auction Proceeds	\$53	\$44	\$0	\$0	\$0
	Total Revenues	\$1,099,881	\$1,099,118	\$854,500	\$854,500	\$1,117,400
	Total Transfers	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$1,099,881	\$1,099,118	\$854,500	\$854,500	\$1,117,400
EXPENDITURES & TRANSFERS						
Division 2410	Plans and Inspections	\$630,553	\$727,689	\$775,473	\$775,473	\$800,599
	TOTAL EXPENDITURES	\$630,553	\$727,689	\$775,473	\$775,473	\$800,599

CHANGE IN FUND EQUITY		Net Assets		Net Assets less Net Capital (for Budgeting Purposes)	
FUND EQUITY - October 1		(\$706,783)	(\$236,181)	(\$245,720)	\$83,927
Appropriation TO (FROM) Fund Equity		\$469,328	\$371,429	\$79,027	\$79,027
FUND EQUITY - September 30		(\$237,455)	\$135,248	(\$166,693)	\$162,954
	Non-cash Adjustments:	\$1,274	\$9,014		
	Total Net Assets per CAFR	(\$236,181)	\$144,262		

Total Net Assets consist of:
 Cash and Investments - \$157,617
 Current Liabilities* - (\$60,839)
 Non-current Liabilities - (\$12,851)
 Capital Assets (net of related debt) - \$60,335

CITY OF WINTER SPRINGS
FISCAL YEAR 2014-2015 BUDGET

DEVELOPMENT SERVICES EXPENDITURES - ALL DIVISIONS - SUMMARY

Account Number	Account Description	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
51210	Regular Salaries	\$233,477	\$162,729	\$260,600	\$210,600	\$268,358
51210	Sick Leave Purchase	\$2,851	\$0	\$3,200	\$3,200	\$610
51214	Overtime Salaries	\$183	\$162	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$16,861	\$11,774	\$20,010	\$20,010	\$20,529
52310	Health/Life Insurance/Dis Ins	\$23,936	\$18,302	\$42,200	\$32,200	\$30,313
52320	Workers' Comp. Insurance	\$2,820	\$1,791	\$2,660	\$2,660	\$3,050
52330	Pension Expense - DB	\$31,408	\$23,448	\$6,983	\$6,983	\$9,773
52336	Pension Expense - DC	\$0	\$0	\$13,213	\$13,213	\$13,571
	Total Payroll	\$311,536	\$218,206	\$348,866	\$288,866	\$346,204
53140	Pre-employment & Physical	\$154	\$192	\$157	\$157	\$150
53181	Consulting Services - Technical	\$0	\$0	\$1,000	\$3,000	\$5,000
53186	Outside Temp Services	\$0	\$0	\$2,000	\$0	\$0
53188	Contract Services	\$17,784	\$139,549	\$50,000	\$110,000	\$65,000
54010	Travel & Per Diem	\$380	\$0	\$1,000	\$1,000	\$2,000
54110	Telephones	\$2,894	\$2,700	\$2,600	\$2,600	\$2,800
54210	Postage	\$135	\$0	\$0	\$0	\$0
54630	Repair & Maintenance - Equipment	\$0	\$0	\$100	\$100	\$100
54650	Repair & Maintenance - Vehicle	\$211	\$137	\$500	\$500	\$500
54730	Printing Expense	\$38	\$165	\$200	\$200	\$300
55110	Office Supplies	\$879	\$456	\$1,000	\$900	\$750
55120	Computer / Printer / Fax Supplies	\$868	\$854	\$1,600	\$1,311	\$800
55210	Fuel & Oil	\$4,050	\$2,155	\$4,000	\$4,000	\$4,500
55220	Tires & Filters	\$0	\$0	\$600	\$600	\$600
55230	Operating Supplies	\$1,935	\$453	\$2,000	\$1,880	\$2,500
55240	Uniforms	\$274	\$0	\$300	\$300	\$300
55270	Small Tools & Equipment	\$700	\$3,361	\$500	\$1,586	\$1,500
55290	Protective Clothing	\$200	\$0	\$400	\$400	\$400
55410	Subscriptions	\$419	\$0	\$0	\$0	\$0
55411	Dues & Registrations	\$0	\$587	\$1,500	\$1,500	\$1,000
55430	Employee Development	\$556	\$2,404	\$1,500	\$1,500	\$3,295
	Total Operating	\$31,477	\$160,263	\$73,957	\$134,823	\$94,495
58105	21360 Transfer to Water & Sewer-Oper	\$3,040	\$3,040	\$0	\$0	\$0
58125	Transfer to Other (#317)	\$0	\$22,500	\$0	\$0	\$0
58130	Transfer to Gen - Indirect Costs	\$173,400	\$189,430	\$189,400	\$189,400	\$206,950
58130	Transfer to Gen - Com Dev Admin	\$111,100	\$134,250	\$157,500	\$157,500	\$152,950
	Total Transfers	\$287,540	\$349,220	\$346,900	\$346,900	\$359,900
64000	Equipment	\$0	\$2,903	\$0	\$0	\$0
64200	Data Processing Equipment	\$0	\$1,332	\$5,750	\$4,884	\$0
68000	Intangibles	\$0	\$66,378	\$0	\$0	\$0
	Assets Transferred to Balance Sheet	\$0	(\$70,613)	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$5,750	\$4,884	\$0
	TOTAL EXPENDITURES	\$630,553	\$727,689	\$775,473	\$775,473	\$800,599

Account Number	Account Description	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
51210	Regular Salaries	\$233,477	\$162,729	\$260,600	\$210,600	\$268,358
51210	Sick Leave Purchase	\$2,851	\$0	\$3,200	\$3,200	\$610
51214	Overtime Salaries	\$183	\$162	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$16,861	\$11,774	\$20,010	\$20,010	\$20,529
52310	Health/Life Insurance/Dis Ins	\$23,936	\$18,302	\$42,200	\$32,200	\$30,313
52320	Workers' Comp. Insurance	\$2,820	\$1,791	\$2,660	\$2,660	\$3,050
52330	Pension Expense - DB	\$31,408	\$23,448	\$6,983	\$6,983	\$9,773
52336	Pension Expense - DC	\$0	\$0	\$13,213	\$13,213	\$13,571
	Total Payroll	\$311,536	\$218,206	\$348,866	\$288,866	\$346,204
52510	Unemployment Compensation	\$0	\$6,325	\$0	\$0	\$0
53140	Pre-employment & Physical	\$154	\$192	\$157	\$157	\$150
53181	Consulting Services - Technical	\$0	\$0	\$1,000	\$3,000	\$5,000
53186	Outside Temp Services	\$0	\$0	\$2,000	\$0	\$0
53188	Contract Services (Plans Review - County)	\$17,784	\$139,549	\$50,000	\$110,000	\$65,000
54010	Travel & Per Diem	\$380	\$0	\$1,000	\$1,000	\$2,000
54110	Telephones/Communications	\$2,894	\$2,700	\$2,600	\$2,600	\$2,800
54210	Postage	\$135	\$0	\$0	\$0	\$0
54630	Repair & Maintenance - Equipment	\$0	\$0	\$100	\$100	\$100
54650	Repair & Maintenance - Vehicle	\$211	\$137	\$500	\$500	\$500
54730	Printing Expense	\$38	\$165	\$200	\$200	\$300
54733	Scanning / Records Management	\$0	\$0	\$3,000	\$3,000	\$3,000
54930	Classified Advertising	\$0	\$185	\$0	\$0	\$0
55110	Office Supplies	\$879	\$456	\$1,000	\$900	\$750
55120	Computer / Printer / Fax Supplies	\$868	\$854	\$1,600	\$1,311	\$800
55210	Fuel & Oil	\$4,050	\$2,155	\$4,000	\$4,000	\$4,500
55220	Tires & Filters	\$0	\$0	\$600	\$600	\$600
55230	Operating Supplies	\$1,935	\$453	\$2,000	\$1,880	\$2,500
55240	Uniforms	\$274	\$0	\$300	\$300	\$300
55270	Small Tools & Equipment	\$700	\$3,361	\$500	\$1,586	\$1,500
55278	Software	\$0	\$740	\$0	\$289	\$0
55290	Protective Clothing	\$200	\$0	\$400	\$400	\$400
55410	Subscriptions	\$419	\$0	\$0	\$0	\$0
55411	Dues & Registrations	\$0	\$587	\$1,500	\$1,500	\$1,000
55430	Employee Development	\$556	\$2,404	\$1,500	\$1,500	\$3,295
	Total Operating	\$31,477	\$160,263	\$73,957	\$134,823	\$94,495
58105	21360 Transfer to W&S - Operator	\$3,040	\$3,040	\$0	\$0	\$0
58125	Transfer to Other (#317)	\$0	\$22,500	\$0	\$0	\$0
58130	Transfer to Gen Fund- Indirect Costs	\$173,400	\$189,430	\$189,400	\$189,400	\$206,950
58130	Transfer to Gen Fund- Com Dev Admin	\$111,100	\$134,250	\$157,500	\$157,500	\$152,950
	Total Transfers	\$287,540	\$349,220	\$346,900	\$346,900	\$359,900
64000	Equipment	\$0	\$2,903	\$0	\$0	\$0
64200	Data Processing Equipment	\$0	\$1,332	\$5,750	\$4,884	\$0
68000	Intangibles	\$0	\$66,378	\$0	\$0	\$0
	Assets Transferred to Balance Sheet	\$0	(\$70,613)			
	Total Capital	\$0	\$0	\$5,750	\$4,884	\$0
	TOTAL EXPENDITURES	\$630,553	\$727,689	\$775,473	\$775,473	\$800,599

	FY 10/11 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
Sources					
Revenues	\$1,138,975	\$1,015,411	\$1,047,000	\$1,047,000	\$1,046,800
Transfers	\$0	\$0	\$0	\$0	\$0
Total Sources	\$1,138,975	\$1,015,411	\$1,047,000	\$1,047,000	\$1,046,800
Applications					
Payroll	\$436,304	\$532,753	\$543,597	\$543,597	\$591,928
Operating	\$257,673	\$306,504	\$326,550	\$316,550	\$313,800
Transfers	\$185,800	\$158,800	\$173,800	\$173,800	\$171,300
Capital	\$629,574	\$904,492	\$496,300	\$44,000	\$519,000
Total Applications	\$1,509,351	\$1,902,549	\$1,540,247	\$1,077,947	\$1,596,028
Less Capitalized Applications	(\$629,574)	(\$904,492)			
Total Non-Capital Applications	\$879,777	\$998,057			
<u>AUTHORIZED PERSONNEL</u> (in Full-Time Equivalent Units - FTEs)					
<u>Operations - 3800</u>					
Team Leader	1	1	1		1
Maintanance Mechanic	2	2	2		2
Maintenance Worker	3	3	3		3
Stormwater Utility Manager	1	1	1		1
	<u>7</u>	<u>7</u>	<u>7</u>		<u>7</u>
<u>Engineering - 3810</u>					
City Engineer	1	1	1		1
Civil Engineer/Technician (formerly Engineering Inspector)	1	1	1		1
	<u>2</u>	<u>2</u>	<u>2</u>		<u>2</u>
TOTAL AUTHORIZED PERSONNEL	<u>9</u>	<u>9</u>	<u>9</u>		<u>9</u>

Account Number	Account Description	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
REVENUES & TRANSFERS						
Operating:						
343900	Charges for Services	\$1,073,754	\$966,873	\$1,030,000	\$1,030,000	\$1,035,000
361100/53680	Investment (realized/unrealized)	\$8,793	\$5,441	\$7,000	\$7,000	\$1,800
364100	Auction	\$0	\$8,963	\$0	\$0	\$0
Engineering:						
322700	Engineering Inspection Fee	\$43,183	\$28,585	\$10,000	\$10,000	\$10,000
Special Projects:						
337300	<u>30144</u> SJRWMD Grant	\$12,783	\$5,549	\$0	\$0	\$0
369101	Misc.	\$462	\$0	\$0	\$0	\$0
Total Revenues		\$1,138,975	\$1,015,411	\$1,047,000	\$1,047,000	\$1,046,800
Total Transfers		\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES/TRANSFERS		\$1,138,975	\$1,015,411	\$1,047,000	\$1,047,000	\$1,046,800
EXPENDITURES & TRANSFERS						
Division						
3800	Stormwater - Operating	\$708,874	\$766,766	\$1,293,322	\$841,022	\$1,343,349
3810	Stormwater - Engineering	\$170,903	\$231,291	\$246,925	\$236,925	\$252,679
3820	Stormwater - Special Projects	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES		\$879,777	\$998,057	\$1,540,247	\$1,077,947	\$1,596,028

CHANGE IN FUND EQUITY

FUND EQUITY - October 1

Appropriation TO (FROM) Fund Equity

FUND EQUITY - September 30

Non-cash Adjustments:
Total Net Assets per CAFR

Net Assets		Net Assets less Net Capital (for Budgeting Purposes)		
\$7,568,476	\$7,966,222	\$756,994	\$849,636	\$818,689
\$259,198	\$17,354	(\$493,247)	(\$30,947)	(\$549,228)
\$7,827,674	\$7,983,576	\$263,747	\$818,689	\$269,461
\$138,548	\$275,687			
\$7,966,222	\$8,259,263			

Total Net Assets consist of:
Cash and Investments - \$903,861
Other Current Assets - \$16,861
Current Liabilities - (\$42,433)
Non-current Liabilities - (\$28,653)
Capital Assets
(net of related debt) - \$7,409,627

Account Number	Account Description	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
51210	Regular Salaries	\$292,341	\$344,903	\$343,007	\$343,007	\$357,841
51210	Sick Leave Purchase	\$2,874	\$0	\$5,200	\$5,200	\$5,200
51214	Overtime Salaries	\$1,518	\$1,757	\$3,556	\$3,556	\$3,628
52110	F.I.C.A. Taxes-City Portion	\$22,625	\$26,650	\$26,660	\$26,660	\$27,652
52310	Health/Life Insurance	\$46,460	\$65,227	\$77,129	\$77,129	\$77,535
52320	Workers' Comp. Insurance	\$12,041	\$13,641	\$12,925	\$12,925	\$17,141
52330	Pension Expense - DB	\$58,385	\$77,059	\$70,182	\$70,182	\$97,907
52336	Pension Expense - DC	\$60	\$3,516	\$4,938	\$4,938	\$5,024
	Total Payroll	\$436,304	\$532,753	\$543,597	\$543,597	\$591,928
53111	Other Legal	\$22,246	\$38,657	\$15,000	\$15,000	\$0
53140	Pre-Employment/Physicals	\$167	\$379	\$400	\$400	\$400
53180	Consulting Services	\$1,190	\$20,632	\$30,000	\$20,000	\$25,000
53188	Contract Services	\$8,000	\$8,000	\$9,000	\$9,000	\$9,000
54010	Travel & Per Diem	\$594	\$112	\$1,100	\$1,100	\$1,100
54110	Telephone/Communications	\$1,640	\$1,920	\$2,250	\$2,250	\$2,300
54210	Postage	\$178	\$59	\$300	\$300	\$300
54410	Equipment Rental	\$0	\$0	\$100	\$100	\$100
54623	Repair & Maint - Stormwater	\$58,097	\$71,263	\$75,000	\$75,000	\$75,000
54630	Repair & Maint - Equipment	\$5,887	\$7,883	\$12,200	\$12,200	\$14,200
54633	Maint Agreements/Contracts	\$0	\$0	\$2,000	\$2,000	\$2,000
54640	Repair & Maint - Communications	\$1,100	\$780	\$1,300	\$1,300	\$1,300
54650	Repair & Maint - Vehicles	\$1,765	\$2,170	\$4,300	\$4,300	\$4,300
54682	Repair & Maint - Grounds	\$36,270	\$37,051	\$40,000	\$40,000	\$40,000
54693	Repair & Maint - Ponds	\$69,484	\$66,623	\$70,000	\$70,000	\$70,000
54693	30144 Repair & Maint (solary canals)	\$5,310	\$10,442	\$12,000	\$12,000	\$12,000
54730	Printing Expense	\$56	\$0	\$100	\$100	\$100
54920	Legal Advertising	\$163	\$0	\$600	\$600	\$600
55110	Office Supplies	\$75	\$164	\$300	\$300	\$300
55120	Computer/Printer/Fax	\$0	\$0	\$100	\$100	\$100
55210	Fuel & Oil	\$15,525	\$14,940	\$16,900	\$16,900	\$17,000
55220	Tires & Filters	\$1,704	\$1,191	\$2,600	\$2,600	\$2,600
55230	Operating Supplies	\$30	\$34	\$200	\$200	\$200
55240	Uniforms	\$1,598	\$1,812	\$2,000	\$2,000	\$2,000
55270	Small Tools & Equipment	\$1,792	\$3,236	\$4,200	\$4,200	\$4,200
55278	New Software - (System)	\$786	\$1,061	\$0	\$0	\$0
55280	Mosquito Chemicals	\$14,713	\$10,940	\$15,000	\$15,000	\$15,000
55281	Herbicides	\$0	\$200	\$800	\$800	\$800
55290	Protective Clothing	\$783	\$1,560	\$1,400	\$1,400	\$1,400
55411	Dues & Registration	\$2,953	\$3,168	\$4,400	\$4,400	\$4,500
55430	Employee Development	\$1,307	\$577	\$3,000	\$3,000	\$4,000
	Total Operating	\$257,673	\$306,504	\$326,550	\$316,550	\$313,800
	Total Debt Service	\$0	\$0	\$0	\$0	\$0
58105	Transfer to W&S Fund - Admin Fees	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
58130	Transfer to General - Admin Fee	\$179,800	\$152,800	\$167,800	\$167,800	\$165,300
	Total Transfers	\$185,800	\$158,800	\$173,800	\$173,800	\$171,300
63200	Stormwater System	\$420,676	\$596,652	\$0	\$0	\$0
64000	Equipment-General	\$0	\$0	\$15,000	\$0	\$119,000
64200	Data Processing Equipment	\$0	\$0	\$1,300	\$4,000	\$0
65000	30068 CIP - Curb Inlet Replacements	\$10,000	\$6,400	\$10,000	\$10,000	\$25,000
65000	30073 CIP - Underdrains	\$0	\$17,564	\$5,000	\$5,000	\$5,000
65000	30140 CIP - Pipe Relining	\$44,613	\$0	\$40,000	\$25,000	\$25,000
65000	30144 CIP - Solary Canal	\$3,407	\$0	\$0	\$0	\$0
65000	30153 CIP - Edgemon & Lombardy	\$0	\$0	\$300,000	\$0	\$200,000
65000	30160 CIP - Central Winds Park Ditch	\$56,248	\$240,195	\$0	\$0	\$0
65000	30161 CIP - Tuscawilla #17 Pond	\$56,820	\$0	\$0	\$0	\$0
65000	30162 CIP - Ranchlands Swale Improvements	\$19,880	\$0	\$50,000	\$0	\$0
65000	30163 CIP - Seneca/Vistawilla	\$17,930	\$0	\$0	\$0	\$0
65000	30171 CIP - Morton Lane Outfall	\$0	\$39,811	\$0	\$0	\$0
65000	CIP	\$0	\$0	\$75,000	\$0	\$100,000
68100	Intangibles	\$0	\$3,870	\$0	\$0	\$0
	Transfer to Balance Sheet	(\$629,574)	(\$904,492)	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$496,300	\$44,000	\$519,000
	TOTAL EXPENDITURES	\$879,777	\$998,057	\$1,540,247	\$1,077,947	\$1,596,028

Account Number	Account Description	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
51210	Regular Salaries	\$176,879	\$204,497	\$206,274	\$206,274	\$218,378
51210	Sick Leave Purchase	\$1,083	\$0	\$1,200	\$1,200	\$1,200
51214	Overtime Salaries	\$1,359	\$1,545	\$3,131	\$3,131	\$3,196
52110	F.I.C.A. Taxes-City Portion	\$13,649	\$15,893	\$16,057	\$16,057	\$16,950
52310	Health/Life Insurance	\$37,617	\$50,697	\$59,622	\$59,622	\$59,870
52320	Workers' Comp. Insurance	\$9,859	\$11,248	\$10,855	\$10,855	\$14,790
52330	Pension Expense - DB	\$38,233	\$50,908	\$46,611	\$46,611	\$66,313
52336	Pension Expense - DC	\$0	\$391	\$1,722	\$1,722	\$1,752
	Total Payroll	\$278,679	\$335,179	\$345,472	\$345,472	\$382,449
52510	Unemployment Compensation	\$4,260	\$1,650	\$0	\$0	\$4,000
53111	Other Legal	\$22,246	\$38,657	\$15,000	\$15,000	\$0
53140	Pre-Employment/Physicals	\$167	\$379	\$400	\$400	\$400
54010	Travel & Per Diem	\$594	\$112	\$600	\$600	\$600
54110	Telephone/Communications	\$480	\$480	\$550	\$550	\$600
54210	Postage	\$178	\$59	\$200	\$200	\$200
54410	Equipment Rental	\$0	\$0	\$100	\$100	\$100
54623	Repair & Maint - Stormwater	\$58,097	\$71,263	\$75,000	\$75,000	\$75,000
54630	Repair & Maint - Equipment	\$5,887	\$7,883	\$12,000	\$12,000	\$14,000
54633	Maint Agreements/Contracts	\$0	\$0	\$1,200	\$1,200	\$1,200
54640	Repair & Maint - Communications	\$1,000	\$684	\$1,200	\$1,200	\$1,200
54650	Repair & Maint - Vehicles	\$1,765	\$2,170	\$4,000	\$4,000	\$4,000
54682	Repair & Maint - Grounds	\$36,270	\$37,051	\$40,000	\$40,000	\$40,000
54693	Repair & Maint - Ponds	\$69,484	\$66,623	\$70,000	\$70,000	\$70,000
54693	<u>30144 Repair & Maint (Solary canal)</u>	\$5,310	\$10,442	\$12,000	\$12,000	\$12,000
54920	Legal Advertising	\$163	\$0	\$600	\$600	\$600
55110	Office Supplies	\$75	\$164	\$200	\$200	\$200
55120	Computer/Printer/Fax	\$0	\$0	\$100	\$100	\$100
55210	Fuel & Oil	\$14,543	\$13,032	\$15,000	\$15,000	\$15,000
55220	Tires & Filters	\$1,704	\$1,191	\$2,500	\$2,500	\$2,500
55230	Operating Supplies	\$30	\$34	\$200	\$200	\$200
55240	Uniforms	\$1,371	\$1,567	\$1,700	\$1,700	\$1,700
55270	Small Tools & Equipment	\$1,690	\$3,236	\$4,000	\$4,000	\$4,000
55280	Mosquito Chemicals	\$14,713	\$10,940	\$15,000	\$15,000	\$15,000
55281	Herbicides	\$0	\$200	\$800	\$800	\$800
55290	Protective Clothing	\$783	\$1,560	\$1,200	\$1,200	\$1,200
55411	Dues & Registration	\$2,703	\$2,858	\$4,000	\$4,000	\$4,000
55430	Employee Development	\$882	\$552	\$1,500	\$1,500	\$2,000
	Total Operating	\$244,395	\$272,787	\$279,050	\$279,050	\$270,600
	Total Debt Service	\$0	\$0	\$0	\$0	\$0
58105	Transfer to W&S - Admin Fees	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000
58130	Transfer to General - Admin Fee	\$179,800	\$152,800	\$167,800	\$167,800	\$165,300
	Total Transfers	\$185,800	\$158,800	\$173,800	\$173,800	\$171,300
63200	Stormwater System	\$420,676	\$591,102	\$0	\$0	\$0
64000	Equipment-General	\$0	\$0	\$15,000	\$0	\$119,000
64100	Vehicles	\$0	\$0	\$0	\$0	\$45,000
64200	Data Processing Equipment	\$0	\$0	\$0	\$2,700	\$0
65000	<u>30068</u> CIP - Curb Inlet Replacements	\$10,000	\$6,400	\$10,000	\$10,000	\$25,000
65000	<u>30073</u> CIP - Underdrains	\$0	\$17,564	\$5,000	\$5,000	\$5,000
65000	<u>30140</u> CIP - Pipe Relining	\$44,613	\$0	\$40,000	\$25,000	\$25,000
65000	<u>30153</u> CIP - Edgemon & Lombardy	\$0	\$0	\$300,000	\$0	\$200,000
65000	<u>30160</u> CIP - Central Winds Park Ditch	\$56,248	\$240,195	\$0	\$0	\$0
65000	<u>30161</u> CIP - Tuscawilla #17 Pond	\$56,820	\$0	\$0	\$0	\$0
65000	<u>30162</u> CIP - Ranchlands Swale Improvements	\$19,880	\$0	\$50,000	\$0	\$0
65000	<u>30163</u> CIP - Seneca/Vistawilla	\$17,930	\$0	\$0	\$0	\$0
65000	<u>30171</u> CIP - Morton Lane Outfall	\$0	\$39,811	\$0	\$0	\$0
65000	CIP - (See list below)	\$0	\$0	\$75,000	\$0	\$100,000
68100	Intangibles	\$0	\$3,870	\$0	\$0	\$0
	Transfer to Balance Sheet	(\$626,167)	(\$898,942)			
	Total Capital	\$0	\$0	\$495,000	\$42,700	\$519,000
	TOTAL EXPENDITURES	\$708,874	\$766,766	\$1,293,322	\$841,022	\$1,343,349

Equipment General

Digital Radios (5)	\$15,000
Underdrain Camera	\$13,000
Backhoe (replace 1996 model)	\$80,000
Mosquito Fogger	\$11,000
	\$119,000

Vehicles:

Small Size Utility Vehicle	\$20,000
F-250	\$25,000
	\$45,000

CIP:

Howell Creek at Northern Way Channel	\$100,000
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Account Number	Account Description	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
51210	Regular Salaries	\$115,462	\$140,406	\$136,733	\$136,733	\$139,463
51210	Sick Leave Purchase	\$1,791	\$0	\$4,000	\$4,000	\$4,000
51214	Overtime Salaries	\$159	\$212	\$425	\$425	\$432
52110	F.I.C.A. Taxes-City Portion	\$8,976	\$10,757	\$10,603	\$10,603	\$10,702
52310	Health/Life Insurance	\$8,843	\$14,530	\$17,507	\$17,507	\$17,665
52320	Workers' Comp. Insurance	\$2,182	\$2,393	\$2,070	\$2,070	\$2,351
52330	Pension Expense - DB	\$20,152	\$26,151	\$23,571	\$23,571	\$31,594
52336	Pension Expense - DC	\$60	\$3,125	\$3,216	\$3,216	\$3,272
	Total Payroll	\$157,625	\$197,574	\$198,125	\$198,125	\$209,479
53180	Consulting	\$1,190	\$20,632	\$30,000	\$20,000	\$25,000
53188	Contract Services	\$8,000	\$8,000	\$9,000	\$9,000	\$9,000
54010	Travel & Per Diem	\$0	\$0	\$500	\$500	\$500
54110	Telephone/Communications	\$1,160	\$1,440	\$1,700	\$1,700	\$1,700
54210	Postage	\$0	\$0	\$100	\$100	\$100
54630	Repair & Maint - Equipment	\$0	\$0	\$200	\$200	\$200
54633	Maint Agreements/Contracts	\$0	\$0	\$800	\$800	\$800
54640	Repair & Maint - Comm	\$100	\$96	\$100	\$100	\$100
54650	Repair & Maint - Vehicles	\$0	\$0	\$300	\$300	\$300
54730	Printing Expense	\$56	\$0	\$100	\$100	\$100
55110	Office Supplies	\$0	\$0	\$100	\$100	\$100
55210	Fuel & Oil	\$982	\$1,908	\$1,900	\$1,900	\$2,000
55220	Tires & Filters	\$0	\$0	\$100	\$100	\$100
55240	Uniforms	\$227	\$245	\$300	\$300	\$300
55270	Small Tools & Equipment	\$102	\$0	\$200	\$200	\$200
55278	New Software - (System)	\$786	\$1,061	\$0	\$0	\$0
55290	Protective Clothing	\$0	\$0	\$200	\$200	\$200
55411	Dues & Registration	\$250	\$310	\$400	\$400	\$500
55420	Operational Books	\$0	\$0	\$0	\$0	\$0
55430	Employee Development	\$425	\$25	\$1,500	\$1,500	\$2,000
	Total Operating	\$13,278	\$33,717	\$47,500	\$37,500	\$43,200
	Total Debt Service	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$0	\$0	\$1,300	\$1,300	\$0
	Total Capital	\$0	\$0	\$1,300	\$1,300	\$0
	TOTAL EXPENDITURES	\$170,903	\$231,291	\$246,925	\$236,925	\$252,679

Account Number	Account Description	FY 11/12 Actual	FY 12/13 Actual	Original FY 13/14 Budget	Revised FY 13/14 Budget	FY 14/15 Budget
	Total Payroll	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$0	\$0	\$0	\$0	\$0
	Total Debt Service	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0
63200	Stormwater System	\$0	\$5,550	\$0	\$0	\$0
65000	30144 CIP - Solary Canal (SJRWMD)	\$3,407	\$0	\$0	\$0	\$0
	Transfer to Balance Sheet	(\$3,407)	(\$5,550)			
	Total Capital	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES	\$0	\$0	\$0	\$0	\$0

APPENDIX

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Crosswalk of Accounts

From Munis to New World

Fund Type	Munis Account	New World Account
General	0010000311000	001000000311000
	0010000314100	001000000314100
	0010000314300	001000000314300
	0010000314400	001000000314400
	0010000314800	001000000314800
	0010000315000	001000000315000
	0010000316000	001000000316000
	0010000323100	001000000323100
	0010000323400	001000000323400
	0010000329001	001151500322010
	0010000329002	001151500322020
	0010000335120	001000000335120
	0010000335140	001000000335140
	0010000335150	001000000335150
	0010000335180	001000000335180
	0010000335191	001000000369910
	0010000339000	001000000339000
	0010000341302	001131300341302
	0010000341901	001121210341300
	0010000342100	001212100342101
	0010000344900	001414100344910
	001000034720170200	001727210347210002
	0010000347202	001727240347208
	0010000347203	001727240347209
	0010000347204	001727220347211
	0010000347206	001727210347203
	0010000347505	001727250347205
	0010000347510	001727250347204
	0010000347531	001727240347201
	0010000347532	001727230347202
	0010000351100	001212100351500
	0010000361100	001000000361100
	0010000362100	001000000362000
	001000036210060004	001000000362100
	001000036210060005	001000000362101
	001000036600070216	001727230366000005
	0010000369101	001000000369900
	0010000381004	001000000381411
	0010000381008	001000000381130
	001000038109021360	001131360381410001
	0010000381091	001000000381410
	0010000381150	001151500381420
	0010000381151	001000000381420

Crosswalk of Accounts

From Munis to New World

Fund Type	Munis Account	New World Account
General	0010000381302	001151520381260
	0010000381302	001151520381161
	0010000381305	001151520381261
	0010000381305	001151520381262
	0010000381305	001151520381160
	0010000381305	001151520381162
	001000038160021525	001151520381140
	001000038160021526	001151530381120
	001110051111	001121100510110
	001110052110	001121100520200
	001110052320	001121100520240
	001110054010	001121100555400
	001110054110	001121100530411
	001110054731	001121100555470
	001110054800	001121100555480
	001110055230	001121100550520
	001110055411	001121100555540
	001110058300	001121100580820
	001120051210	001121200510100
	001120051214	001121200510140
	001120052110	001121200520200
	001120052310	001121200520230
	001120052320	001121200520240
	001120052330	001121200520220
	001120052336	001121200520225
	001120053140	001121200530315
	001120054010	001121200555400
	001120054020	001121200555401
	001120054110	001121200530411
	001120054210	001121200555420
	001120054630	001121200545300
	001120054730	001121200555470
	001120055110	001121200550510
	001120055120	001121200550510001
	001120055230	001121200550520
	001120055270	001121200550525
	001120055411	001121200555540
	001120055431	001121200555551
	001121051210	001121210510100
	001121051214	001121210510140
	001121052110	001121210520200
	001121052310	001121210520230
	001121052320	001121210520240

Crosswalk of Accounts

From Munis to New World

Fund Type	Munis Account	New World Account
General	001121052330	001121210520220
	001121052336	001121210520225
	001121053113	001121210530341007
	001121053120	001121210530310001
	001121054010	001121210555400
	001121054110	001121210530411
	001121054210	001121210555420
	001121054730	001121210555470
	001121054920	001121210555480007
	001121054950	001121210530341006
	001121055110	001121210550510
	001121055120	001121210550510001
	001121055230	001121210550520
	001121055270	001121210550525
	001121055278	001121210550526
	001121055411	001121210555540
	001121055430	001121210555550
	001122053111	001191400530311
	001122053119	001191400530312002
	001130051210	001131300510100
	001130051214	001131300510140
	001130052110	001131300520200
	001130052310	001131300520230
	001130052320	001131300520240
	001130052330	001131300520220
	001130052336	001131300520225
	001130053112	001131300530312001
	001130053140	001131300530315
	001130053210	001131300530320
	001130054010	001131300555400
	001130054110	001131300530411
	001130054210	001131300555420
	001130054632	001131300530342
	001130054730	001131300555470
	001130054920	001131300555480007
	001130055110	001131300550510
	001130055120	001131300550510001
	001130055230	001131300550520
	001130055270	001131300550525
	001130055278	001131300550526
	001130055411	001131300555540
	001130055430	001131300555550
001131051210	001131310510100	

Crosswalk of Accounts

From Munis to New World

Fund Type	Munis Account	New World Account
General	001131051214	001131310510140
	001131052110	001131310520200
	001131052310	001131310520230
	001131052320	001131310520240
	001131052330	001131310520220
	001131053140	001131310530315
	001131054010	001131310555400
	001131054110	001131310530411
	001131054210	001131310555420
	001131054730	001131310555441
	001131054810	001131310555481
	001131055110	001131310550510
	001131055120	001131310550510001
	001131055230	001131310550520
	001131055411	001131310555540
	001131055430	001131310555550
	001134051210	001161600510100
	001134051214	001161600510140
	001134052110	001161600520200
	001134052310	001161600520230
	001134052320	001161600520240
	001134052330	001161600520220
	001134052336	001161600520225
	001134053180	001161600530314
	001134054010	001161600555400
	001134054110	001161600530411
	001134054210	001161600555420
	001134054630	001161600545300
	001134054633	001161600530342
	001134054634	001161600530342001
	001134054730	001161600555441
	001134055110	001161600550510
	001134055120	001161600550510001
	001134055230	001161600550520
	001134055270	001161600550525
	001134055278	001161600550526
	001134055411	001161600555540
	001134055430	001161600555550
	001134058125	001161600591305
	001134064200	001161600560642
	001134068100	001161600560680
	001134351210	001161620510100
001134352110	001161620520200	

Crosswalk of Accounts

From Munis to New World

Fund Type	Munis Account	New World Account
	001134352310	001161620520230
	001134352320	001161620520240
	001134352330	001161620520220
	001134354110	001161620530411
	001136051210	001131360510100
	001136051214	001131360510140
	001136052110	001131360520200
	001136052310	001131360520230
	001136052320	001131360520240
General	001136052330	001131360520220
	001136052336	001131360520225
	001136053140	001131360530315
	001136053180	001131360530314
	001136053188	001131360530341
	001136053210	001131360530320
	001136054010	001131360555400
	001136054110	001131360530411
	001136054210	001131360555420
	001136054501	001131360530340
	001136054630	001131360545300
	001136054633	001131360530342
	001136054730	001131360555470
	001136055110	001131360550510
	001136055120	001131360550510001
	001136055230	001131360550520
	001136055270	001131360550525
	001136055430	001131360555550
	001151051210	001151500510100
	001151052110	001151500520200
	001151052310	001151500520230
	001151052320	001151500520240
	001151052330	001151500520220
	001151052336	001151500520225
	001151053179	001151500530314002
	001151053180	001151500530314
	001151054010	001151500555400
	001151054110	001151500530411
	001151054210	001151500555420
	001151054630	001151500545300
	001151054650	001151500545310
	001151054730	001151500555470
	001151054920	001151500555480007
	001151055110	001151500550510

Crosswalk of Accounts

From Munis to New World

Fund Type	Munis Account	New World Account
	001151055120	001151500550510001
	001151055210	001151500552000
	001151055220	001151500550522
	001151055230	001151500550520
	001151055270	001151500550525
	001151055411	001151500555540
	001151055430	001151500555550
	001151551210	001151510510100
	001151552110	001151510520200
	001151552310	001151510520230
	001151552320	001151510520240
	001151552336	001151510520225
General	001151554010	001151510555400
	001151554730	001151510555470
	001151554920	001151510555480007
	001151555110	001151510550510
	001151555120	001151510550510001
	001151555230	001151510550520
	001151555270	001151510550525
	001151555278	001151510550526
	001151555411	001151510555540
	001151555430	001151510555550
	001152551210	001151520510100
	001152551214	001151520510140
	001152552110	001151520520200
	001152552310	001151520520230
	001152552320	001151520520240
	001152552330	001151520520220
	001152552336	001151520520225
	001152554110	001151520530411
	001152554210	001151520555420
	00115255431060003	001151520540430001
	001152554310	001151520540430
	001152554630	001151520545300
	00115255464460003	001151520545270007
	001152554650	001151520545310
	001152554682	001151520545270
	001152554730	001151520555470
	00115255476060003	001151520530340003
	00115255480081022	001151520555480013
	001152554800	001151520555480
	001152554920	001151520555480007
	001152555110	001151520550510

Crosswalk of Accounts

From Munis to New World

Fund Type	Munis Account	New World Account
	001152555120	001151520550510001
	001152555210	001151520552000
	001152555220	001151520550522
	001152555230	001151520550520
	001152555240	001151520550527
	001152555270	001151520550525
	001152555290	001151520550527002
	001152555411	001151520555540
	001152555430	001151520555550
	001152654312	001151530540434
	00115265431260003	001151530540434001
	001152654682	001151530545270
	001152663100	001151530560630
	001190053180	001191900530314
	001190053410	001191900530340
General	001190053411	001191900530343
	001190054451	001191900555440
	001190055201	001191900580810001
	001190056910	001191900599100
	001190058125	001191900591240
	001190058140	001191900591201
	001190058300	001191900580820
	001191054110	001161910530411
	001191054633	001161910530342
	001191054661	001161910545110
	001191054720	001161910555441
	001191055110	001161910550510
	001191055230	001161910550520
	001192052510	001131920520250
	001192054510	001131920555450
	001192054511	001131920555451
	001211051210	001212100510100
	001211051214	001212100510140
	001211052110	001212100520200
	001211052310	001212100520230
	001211052320	001212100520240
	001211052330	001212100520220
	001211052336	001212100520225
	001211053140	001212100530315
	001211053410	001212100530341004
	001211054110	001212100530411
	001211054210	001212100555420
	001211054310	001212100540430

Crosswalk of Accounts

From Munis to New World

Fund Type	Munis Account	New World Account
	001211054630	001212100545300
	001211054632	001212100530342
	001211054650	001212100545310
	001211054660	001212100545100
	001211054730	001212100555470
	001211054810	001212100555481
	001211055110	001212100550510
	001211055120	001212100550510001
	001211055210	001212100552000
	001211055220	001212100550522
	001211055230	001212100550520
	001211055240	001212100550527001
	001211055260	001212100550523
	001211055270	001212100550525
	001211055411	001212100555540
	001211055431	001212100555551
	001211055441	001212100555540001
	001211353410	001212110530340
General	001211354110	001212110530411
	001211354410	001212110555442
	001211354632	001212110530342
	001211355230	001212110550520
	001211355270	001212110550525
	001211355290	001212110550527002
	001211454010	001212120555400
	001211454632	001212120530342
	001211454730	001212120555470
	001211454800	001212120555480
	001211454891	001212120555482
	001211455120	001212120550510001
	001211455230	001212120550520
	001211455270	001212120550525
	001211455290	001212120550527002
	001211455430	001212120555550
	001211554630	001212130545300
	001211554632	001212130530342
	001211554730	001212130555470
	001211555120	001212130550510001
	001211555230	001212130550520
	001211555270	001212130550525
	001211555290	001212130550527002
	001211651210	001212140510100
	001211651214	001212140510140

Crosswalk of Accounts

From Munis to New World

Fund Type	Munis Account	New World Account
	001211652110	001212140520200
	001211652310	001212140520230
	001211652320	001212140520240
	001211652330	001212140520220
	001211652336	001212140520225
	001211654110	001212140530411
	001211654632	001212140530342
	001211654640	001212140530413
	001211654720	001212140555441
	001211655120	001212140550510001
	001211655230	001212140550520
	001211655270	001212140550525
	001211655290	001212140550527002
	001211854210	001212150555420
	001211854382	001212150530340002
	001211854630	001212150545300
	001211854730	001212150555470
	001211854920	001212150555480007
	001211854950	001212150530341006
	001211855430	001212150555550
	001211954630	001212135545300
General	001211954650	001212135545310
	001211955220	001212135550522
	001211955230	001212135550520
	001211955270	001212135550525
	001224052330	001222200520220
	001441051210	001414100510100
	001441052110	001414100520200
	001441052310	001414100520230
	001441052320	001414100520240
	001441052330	001414100520220
	001441052336	001414100520225
	001441054010	001414100555400
	001441054110	001414100530411
	001441054210	001414100555420
	001441054310	001414100540430
	001441054633	001414100530342
	001441054640	001414100530413
	001441054650	001414100545310
	001441054660	001414100545100
	001441054730	001414100555470
	001441055110	001414100550510
	001441055120	001414100550510001

Crosswalk of Accounts
 From Munis to New World

Fund Type	Munis Account	New World Account
	001441055210	001414100552000
	001441055220	001414100550522
	001441055230	001414100550520
	001441055240	001414100550527001
	001441055260	001414100550523
	001441055270	001414100550525
	001441055290	001414100550527002
	001441055411	001414100555540
	001441055430	001414100555550
	001441251210	001414110510100
	001441251214	001414110510140
	001441252110	001414110520200
	001441252310	001414110520230
	001441252320	001414110520240
	001441252330	001414110520220
	001441252336	001414110520225
	001441253140	001414110530315
	001441254630	001414110545300
	001441254640	001414110530413
	001441254650	001414110545310
	001441255210	001414110552000
	001441255220	001414110550522
	001441255230	001414110550520
	001441255240	001414110550527001
General	001441255260	001414110550523
	001441255270	001414110550525
	001441255290	001414110550527002
	001441351210	001411940510100
	001441351214	001411940510140
	001441352110	001411940520200
	001441352310	001411940520230
	001441352320	001411940520240
	001441352330	001411940520220
	001441352336	001411940520225
	001441353140	001411940530315
	001441354110	001411940530411
	001441354310	001411940540430
	001441354410	001411940555442
	001441354630	001411940545300
	001441354633	001411940530342
	001441354640	001411940530413
	001441354650	001411940545310
	001441354660	001411940545120

Crosswalk of Accounts

From Munis to New World

Fund Type	Munis Account	New World Account
	001441355210	001411940552000
	001441355220	001411940550522
	001441355230	001411940550520
	001441355240	001411940550527001
	001441355260	001411940550523
	001441355270	001411940550525
	001441355290	001411940550527002
	001441451210	001411930510100
	001441451214	001411930510140
	001441452110	001411930520200
	001441452310	001411930520230
	001441452320	001411930520240
	001441452336	001411930520225
	001441453410	001411930530341004
	001441454311	001411930540430
	001441454410	001411930555442
	001441454630	001411930545300
	001441454640	001411930530413
	001441454650	001411930545310
	001441454660	001411930545100
	001441454661	001411930545110
	001441454682	001411930545270
	001441455210	001411930552000
	001441455220	001411930550522
	001441455230	001411930550520
	001441455240	001411930550527001
	001441455260	001411930550523
General	001441455270	001411930550525
	001441455290	001411930550527002
	001720051210	001727200510100
	001720051214	001727200510140
	001720052110	001727200520200
	001720052310	001727200520230
	001720052320	001727200520240
	001720052330	001727200520220
	001720053411	001727200530343
	001720054010	001727200555400
	001720054020	001727200555401
	001720054110	001727200530411
	001720054210	001727200555420
	001720054410	001727200555442
	001720054660	001727200545100
	001720054730	001727200555470

Crosswalk of Accounts

From Munis to New World

Fund Type	Munis Account	New World Account
	001720054920	001727200555480
	001720055110	001727200550510
	001720055120	001727200550510001
	001720055270	001727200550525
	001720055411	001727200555540
	001720055430	001727200555550
	001721051210	001727210510100
	001721051214	001727210510140
	001721052110	001727210520200
	001721052310	001727210520230
	001721052320	001727210520240
	001721052330	001727210520220
	001721053140	001727210530315
	001721054110	001727210530411
	001721054890	001727210555482002
	001721055240	001727210550527001
	001721055270	001727210550525
	001721055278	001727210550526
	001721055290	001727210550527002
	001721055411	001727210555540
	001721055430	001727210555550
	001721254210	001727220555420
	001721254730	001727220555470
	001721254890	001727220555482002
	001721255230	001727220550520
	001721255270	001727220550525
	001723051210	001727230510100
	001723051214	001727230510140
	001723052110	001727230520200
	001723052310	001727230520230
General	001723052320	001727230520240
	001723052330	001727230520220
	001723052336	001727230520225
	001723053140	001727230530315
	001723054110	001727230530411
	001723054310	001727230540430
	001723054410	001727230555442
	001723054630	001727230545300
	001723054633	001727230530342
	001723054650	001727230545310
	001723054660	001727230545100
	001723054682	001727230545270
	001723054687	001727230545270002

Crosswalk of Accounts

From Munis to New World

Fund Type	Munis Account	New World Account
	001723055210	001727230552000
	001723055220	001727230550522
	001723055230	001727230550520
	001723055240	001727230550527001
	001723055260	001727230550523
	001723055270	001727230550525
	001723055285	001727230550524002
	001723055290	001727230550527002
	001723055411	001727230555540
	001723055430	001727230555550
	001723064400	001727230560640
	001723065000	001727230560650
	001724051210	001727240510100
	001724051214	001727240510140
	001724052110	001727240520200
	001724052310	001727240520230
	001724052320	001727240520240
	001724052330	001727240520220
	001724053140	001727240530315
	001724054110	001727240530411
	001724054310	001727240540430
	001724054630	001727240545300
	001724054660	001727240545100
	001724054682	001727240545270
	001724054730	001727240555470
	001724054800	001727240555480
	001724054880	001727240555482001
	001724055110	001727240550510
	001724055120	001727240550510001
	001724055210	001727240552000
	001724055230	001727240550520
	001724055260	001727240550523
	001724055270	001727240550525
General	001724055411	001727240555540
	001724055430	001727240555550
	001724065000	001727240560650
	001725051210	001727250510100
	001725051214	001727250510140
	001725052110	001727250520200
	001725052310	001727250520230
	001725052320	001727250520240
	001725052330	001727250520220
	001725052336	001727250520225

Crosswalk of Accounts
From Munis to New World

Fund Type	Munis Account	New World Account
	001725053140	001727250530315
	001725053188	001727250530341
	001725054110	001727250530411
	001725054310	001727250540430
	001725054630	001727250545300
	001725054660	001727250545100
	001725054720	001727250550510
	001725054730	001727250555470
	001725055120	001727250550510001
	001725055230	001727250550520
	001725055240	001727250550527001
	001725055260	001727250550523
	001725055270	001727250550525
	001725055285	001727250550524002
	001725055411	001727250555540
	001725055430	001727250555550
	001726051214	001727400510140
	00172605480090100	001727400555480004
	001001389100	001000000399900
Governmental	102000055430	101210000555550
	1020000351300	101210000351500
	1020000361100	101210000361100
	1020000389100	101000000399900
	103000053111	102210000530311
	103000055213	102210000555490002
	103000055270	102210000550525
	103000055430	102210000555550
	103000064000	102210000560640
	1030000361100	102210000361100
	1030000389100	102000000399900
	104000053180	120410000530314
	104000054310	120410000540430
	104000054620	120410000545412001
	104000054621	120410000545410
	104000054622	120410000545400001
Governmental	104000054624	120410000545420
	104000054630	120410000545300
	104000054635	120410000545411
	104000054682	120410000545270
	104000054920	120410000555480007
	104000055270	120410000550525
	104000058130	120410000591001

Crosswalk of Accounts

From Munis to New World

Fund Type	Munis Account	New World Account
	104000064000	120410000560640
	104000064100	120410000560641
	104000064200	120410000560642
	104000065000	120410000560650
	1040000312410	120410000312410
	1040000344900	120410000344930
	1040000361100	120410000361100
	1040000389100	120000000399900
	107000053180	130410000530314
	107000053410	130410000540435
	107000054314	130410000540435
	107000054907	130410000540435001
	107000055230	130410000550520
	107000058130	130410000591001
	1070000323700	130410000323700
	1070000323701	130410000323710
	1070000338001	130410000338100
	1070000338002	130410000338200
	1070000343410	130410000343400
	1070000343420	130410000343420
	1070000343911	130410000343410
	1070000361100	130410000361100
	1070000389100	130000000399900
	108000055230	103210000550520
	108000055270	103210000550525
	108000055430	103210000555550
	108000064000	103210000560640
	1080000361100	103210000361100
	1080000389100	103000000399900
	110000054685	140150000545270
	110000054800	140150000555480
	110000055230	140150000550520
	110000055270	140150000550525
	110000055430	140150000555550
	11000005810523600	140150000591410
	11000005813021525	140150000591001
	1100000329000	140150000316010
	1100000329400	140150000322910
	1100000351400	140150000354100
Governmental	1100000361100	140150000361100
	1100000389100	140000000399900
	115000053180	121410000530314
	115000053210	121410000530320

Crosswalk of Accounts

From Munis to New World

Fund Type	Munis Account	New World Account
	115000058125	121410000591301
	115000059990	121000000599900
	115000063100	121410000560630
	115000065000	121410000560650
	1150000312600	121410000312600
	1150000331490	121410000331490
	1150000361100	121410000361100
	140000053111	150410000530311
	140000053180	150410000530314
	140000065000	150410000560650
	1400000361100	150410000361100
	1400000389100	150000000399900
	150000059990	151000000599900
	1500000361100	151210000361100
	155000064200	153720000560642
	1550000361100	153720000361100
	1550000389100	153000000399900
	160000053180	152220000530314
	1600000361100	152220000361100
	1600000389100	152000000399900
	162000059990	162000000599900
	162150153211	162151522530341
	162150153410	162151522530340
	162150154686	162151522545270
	162150154695	162151522545270004
	162150158130	162151522591001
	1621501325120	162151522325200
	1621501361100	162151522361100
	162150253211	162151521530341
	162150253410	162151521530340
	162150257110	162151521570710
	162150257210	162151521570720
	162150258130	162151521591001
	1621502325110	162151521325100
	184000053211	160150000530341
	184000053410	160150000530340
	184000054310	160150000540430
	184000054330	160150000540434
	184000054686	160150000545270
	184000054693	160150000545210001
	184000054695	160150000545270004
	184000054920	160150000555480000
Governmental	184000058130	160150000591001

Crosswalk of Accounts

From Munis to New World

Fund Type	Munis Account	New World Account
	184000059990	160000000599900
	1840000325120	160150000325200
	1840000361100	160150000361100
	191000053211	161150000530341
	191000053410	161150000530340
	191000054310	161150000540430
	191000054682	161150000545270
	191000054695	161150000545270004
	191000058130	161150000591001
	191000059990	161000000599900
	1910000325120	161150000325200
	1910000361100	161150000361100
	206000053180	201190000530314
	206000057110	201190000570710
	206000057210	201190000570720
	206000059990	201000000599900
	2060000361100	201190000361100
	2060000381100	201190000381001
	211000053211	261150000530341
	211000053410	261150000530340
	211000057110	261150000570710
	211000057210	261150000570720
	211000058130	261150000591001
	211000065000	261150000560650
	2110000325110	261150000325100
	2110000361100	261150000361100
	2110000389100	261000000399900
	213000053211	262150000530341
	213000053410	262150000530340
	213000057110	262150000570710
	213000057210	262150000570720
	213000058130	262150000591001
	2130000325110	262150000325100
	2130000361100	262150000361100
	2130000389100	262000000399900
	214000053211	260150000530341
	214000053410	260150000530340
	214000057110	260150000570710
	214000057210	260150000570720
	214000058130	260150000591001
	214000065000	260150000560650
	2140000325110	260150000325100
	2140000361100	260150000361100

Crosswalk of Accounts

From Munis to New World

Fund Type	Munis Account	New World Account	
Governmental	2140000389100	260000000399900	
	215000053180	202190000530314	
	215000057110	202190000570710	
	215000057210	202190000570720	
	215000059990	202000000599900	
	2150000361100	202190000361100	
	2150000381100	202190000381001	
	225000057110	240720000570710	
	225000057210	240720000570720	
	2250000311000	240720000311000	
	2250000361100	240720000361100	
	2250000381100	240720000381001	
	2250000389100	240000000399900	
	30500006500070008	301410000560650	
	3050000361100	301410000361100	
	3050000381600	301410000381121	
	3050000389100	301000000399900	
	306000059990	302000000599900	
	3060000361100	302150000361100	
	31100006500030037	304190000560650	
	3110000361100	304190000361100	
	3110000389100	304000000399900	
	31700006500030165	305190000560650	
	31700006810011010	305190000560680	
	3170000361100	305190000361100	
	3170000381100	305190000381001	
	3170000389100	305000000399900	
	Enterprise	401360051210	410363600510100
		401360051214	410363600510140
		401360052110	410363600520200
401360052310		410363600520230	
401360052320		410363600520240	
401360052330		410363600520220	
401360052336		410363600520225	
401360052510		410363600520250	
401360053111		410363600530311	
401360053140		410363600530315	
401360053180		410363600530314	
401360053411		410363600530343	
401360053690		410363600555490	
401360054010		410363600555400	
401360054110		410363600530411	

Crosswalk of Accounts

From Munis to New World

Fund Type	Munis Account	New World Account
Enterprise	401360054210	410363600555420
	401360054310	410363600540430
	401360054320	410363600540435
	401360054410	410363600555442
	401360054501	410363600530340
	401360054510	410363600555450
	401360054630	410363600545300
	401360054633	410363600530342
	401360054640	410363600530413
	401360054650	410363600545310
	401360054660	410363600545100
	401360054670	410363600545240
	401360054671	410363600545130
	401360054680	410363600545140
	401360054681	410363600545150
	401360054682	410363600545270
	401360054691	410363600545250
	401360054692	410363600545320
	401360054694	410363600545230
	401360054720	410363600555441
	401360054730	410363600555470
	401360054800	410363600555480
	401360055110	410363600550510
	401360055210	410363600552000
	401360055220	410363600550522
	401360055230	410363600550520
	401360055231	410363600530340001
	401360055232	410363600545240001
	401360055233	410363600550524001
	401360055240	410363600550527001
	401360055260	410363600550523
	401360055270	410363600550525
	401360055278	410363600550526
	401360055282	410363600550524
	401360055290	410363600550527002
	401360055412	410363600555540
	401360055430	410363600555550
	401360056970	410363600570730
	401360057110	410363600570710
	401360057210	410363600570720
	40136005813021360	410363600591001001
401360058130	410363600591001	
401360062100	410363600560621	

Crosswalk of Accounts

From Munis to New World

Fund Type	Munis Account	New World Account
	401360064000	410363600560640
	401360064100	410363600560641
	401360064200	410363600560642
	401360065000	410363600560650
	4013600343310	410360000343300
	4013600343510	410360000343500
	4013600343610	410360000343700
	4013600343902	410360000343930
Enterprise	4013600343903	410360000343910
	4013600343904	410360000343925
	4013600343905	410360000343935
	4013600343906	410360000343940
	4013600343907	410360000343945
	4013600343908	410360000343915
	4013600343910	410360000343920
	4013600361100	410000000361100
	4013600364100	410000000364100
	4013600369101	410000000369900
	4013600369300	410000000369300
	4013600381004	410360000381411
	4013600381600	410360000381140
	4013600389100	410000000399900
	40240259990	412000000599900
	402402324210	412360000324210
	402402324215	412360000324215
	402402361100	412360000361100
	42042059990	420000000599900
	420420322050	420240000322110
	420420322100	420240000322130
	420420322103	420240000322140
	420420329100	420240000322210
	420420329200	420240000322220
	420420329300	420240000322230
	420420361100	420240000361100
	420241051210	420242400510100
	420241052110	420242400520200
	420241052310	420242400520230
	420241052320	420242400520240
	420241052330	420242400520220
	420241052336	420242400520225
	420241053140	420242400530315
	420241053181	420242400530314
	420241053188	420242400530341001

Crosswalk of Accounts

From Munis to New World

Fund Type	Munis Account	New World Account
	420241054010	420242400555400
	420241054110	420242400530411
	420241054630	420242400545300
	420241054650	420242400545310
	420241054730	420242400555470
	420241054733	420242400530340
	420241055110	420242400550510
	420241055120	420242400550510001
	420241055210	420242400552000
	420241055220	420242400550522
	420241055230	420242400550520
Enterprise	420241055240	420242400550527001
	420241055270	420242400550525
	420241055290	420242400550527002
	420241055411	420242400555540
	420241055430	420242400555550
	420241058130	420242400591001
	430430322700	411380000322120
	430430343900	411380000343900
	430430361100	411380000361100
	430430389100	411000000399900
	430380051210	411383800510100
	430380051214	411383800510140
	430380052110	411383800520200
	430380052310	411383800520230
	430380052320	411383800520240
	430380052330	411383800520220
	430380052336	411383800520225
	430380052510	411383800520250
	430380053140	411383800530315
	430380054010	411383800555400
	430380054110	411383800530411
	430380054210	411383800555420
	430380054410	411383800555442
	430380054623	411383800545210
	430380054630	411383800545300
	430380054633	411383800530342
	430380054640	411383800530413
	430380054650	411383800545310
	430380054682	411383800545270
	430380054693	411383800545210001
	430380054920	411383800555480
	430380055120	411383800550510

Crosswalk of Accounts

From Munis to New World

Fund Type	Munis Account	New World Account
	430380055210	411383800552000
	430380055220	411383800550522
	430380055230	411383800550520
	430380055240	411383800550527001
	430380055270	411383800550525
	430380055280	411383800550524005
	430380055281	411383800550524006
	430380055290	411383800550527002
	430380055411	411383800555540
	430380055430	411383800555550
	430380058105	411383800591410
	430380058130	411383800591001
	430380064000	411383800560640
	430380064100	411383800560641
Enterprise	430380065000	411383800560650
	430381051210	411383810510100
	430381051214	411383810510140
	430381052110	411383810520200
	430381052310	411383810520230
	430381052320	411383810520240
	430381052330	411383810520220
	430381052336	411383810520225
	430381053180	411383810530314
	430381053188	411383810530341
	430381054010	411383810555400
	430381054110	411383810530411
	430381054210	411383810555420
	430381054630	411383810545300
	430381054633	411383810530342
	430381054640	411383810530413
	430381054650	411383810545310
	430381054730	411383810555470
	430381055110	411383810550510
	430381055210	411383810552000
	430381055220	411383810550522
	430381055240	411383810550527001
	430381055270	411383810550525
	430381055290	411383810550527002
	430381055411	411383810555540
	430381055430	411383810555550