

ADOPTED BUDGET

FISCAL YEAR 2009-2010

CELEBRATING

50

YEARS

CITY OF WINTER SPRINGS
INCORPORATED 1959

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Winter Springs
Florida**

For the Fiscal Year Beginning

October 1, 2008

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the **City of Winter Springs**, Florida for its annual budget for the fiscal year beginning October 1, 2008. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan and a communications device.

This award is only valid for a period of one year. We believe our current budget continues to conform to program requirements and we are submitting it to GFOA to determine its eligibility for another award.

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COMMUNITY PROFILE

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Mayor and Commission

(L to R) Commissioner *Gary Bonner*, Commissioner *Sally M. McGinnis*, Mayor *John F. Bush*, Deputy Mayor/Commissioner *Joanne M. Krebs*, Commissioner *Rick Brown*, and Commissioner *Jean Hovey*.

City Manager

Kevin L. Smith

City Attorney

Anthony A. Garganese

City Clerk

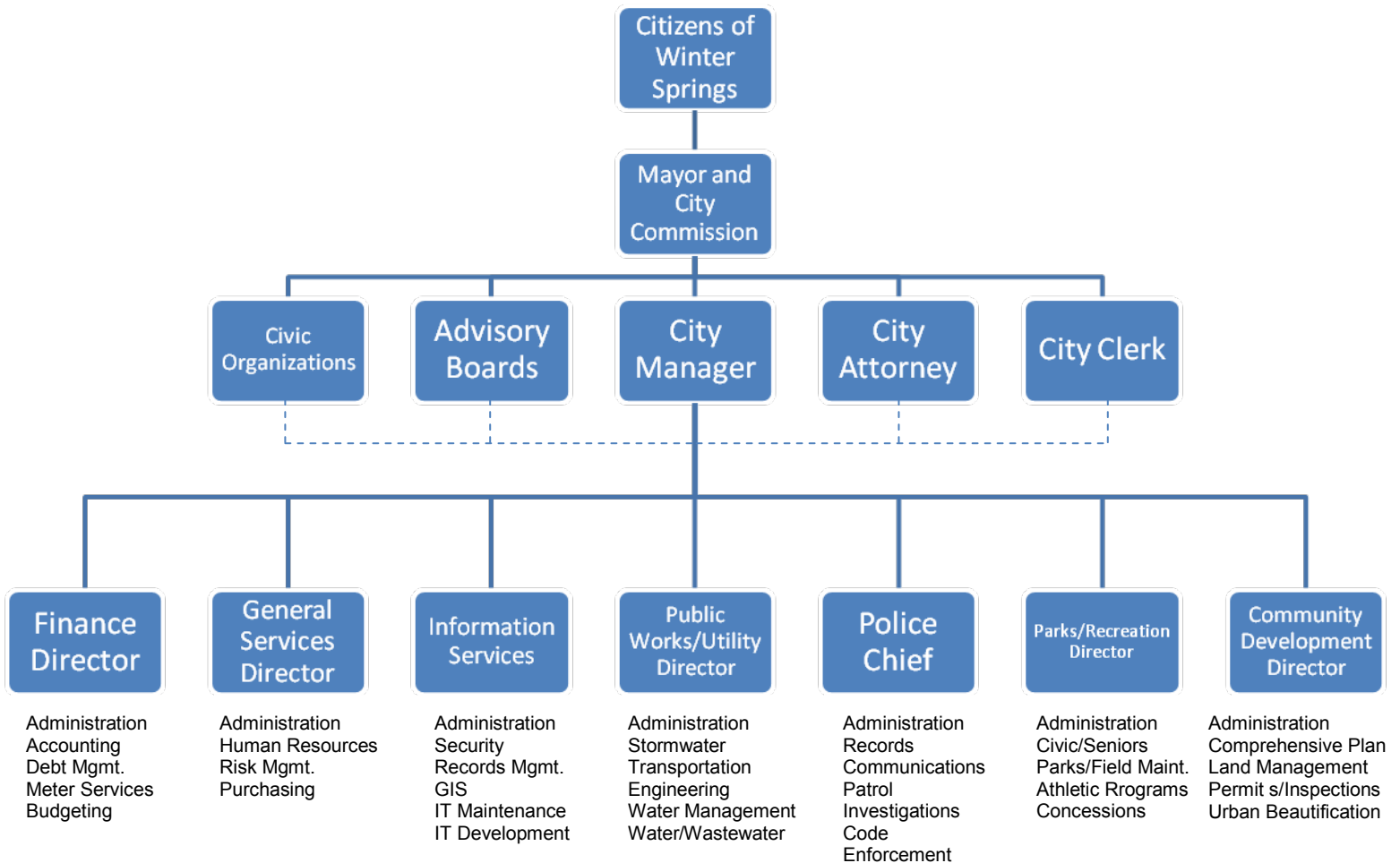
Andrea Lorenzo-Luaces

Department Directors

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

Randy Stevenson
Kelly Balagia
Joanne Dalka
Chuck Pula
Kevin Brunelle
Kipton Lockcuff

CITY OF WINTER SPRINGS ORGANIZATIONAL CHART



- The City Manager is appointed by the Commission.
- The City Clerk is appointed by the Mayor with ratification of the City Commission and works with the City Manager.
- The City Attorney is appointed by the Mayor with ratification of the City Commission and works under the direction of the City Commission.
- Advisory Boards are appointed by the Mayor and the City Commission and work under the direction of the City Commission.
- Effective with fiscal year 2010, *Finance* and *General Services* will be combined into one department known as *Finance and Administrative Services*.

Winter Springs at a Glance

The City of Winter Springs, incorporated in 1959, is located in Seminole County, which is part of the greater Orlando metropolitan area in East Central Florida. This area is one of the fastest growing areas in the county. The City currently has a land area of 14.78 square miles and a population of approximately 35,000 which is up approximately 30% from that of ten years ago.

The City operates according to a Council/Manager form of government, with an appointed City Manager, five elected City Commissioners and a separately elected Mayor. The governing body is responsible for passing ordinances, adopting the budget, appointing committees, and hiring the City's Manager, Clerk, and Attorney. The City Manager is responsible for carrying out the policies and ordinances of the governing body, for overseeing the day-to-day operations of the government, and for hiring the directors of the various departments.

The City of Winter Springs provides a range of services including police protection; the construction and maintenance of highways, streets, and other infrastructure; and recreational activities and cultural events. Effective October 2, 2008 the City's fire department was consolidated with Seminole County's fire department. The City maintains a Water and Sewer Utility, a Stormwater Management Fund, and a Development Services Fund which essentially function as departments of the City of Winter Springs.

The City of Winter Springs is primarily a retail, office and residential area with a small amount of light industry and commerce. Due to the downward housing trend and the effects of Amendment One, fiscal year 2009-2010 experienced a successive decline in gross taxable value. While overall permit activity has remained low, project approval activity has risen during the last quarter of 2009 and continues in early 2010. Despite recent declines in state revenues the City's total millage rate (inclusive of MSTU) remains among the lowest in Seminole County.



History-in-Brief

Often referred to as the “sleeping giant” because of its land size, Winter Springs can trace its history back to the 1600s. The tract of land now known as Winter Springs was historically designated the Levy Grant when it was deeded in 1611 to Moses B. Levy by the King of Spain for supplying horse feed for the King’s cavalry in the war fought over the Florida peninsula. From that time, until 1956, the land lay dormant, a placid area of scrub pines, palmetto trees and swamps, until Raymond Moss and William Edgemon surveyed the tract for its financial potential. In 1957 Moss and Edgemon purchased the land under the name of the North Orlando Company which was subsidiary of the Silver Creek Precision Company out of Silver Creek, New York.

The first 300 residents moved into homes in 1959. The area was incorporated that same year as the Village of North Orlando. The chief reason for the incorporation was to benefit the developers as their instrument to establish their own ordinances and regulations. North Orlando also developed water and sewer utilities at that time. Truly a “company town”, even the political scene was controlled by the North Orlando Company for some years.

From 1959 thru 1961 the Company appointed the five council members. By secret ballot those five members selected a Mayor. It wasn’t until 1962 that the villagers had an opportunity to select members of council who would represent their needs. In 1966, by a referendum charter change, it was decided to have a Mayor who was elected by the people. The Village’s first “people’s Mayor” was George Fuller.

The year 1970 marked the beginnings of the Village’s most dramatic changes. North Orlando contained 300 or so homes located on either side of SR 434, an area of 1-5 acre lots known as the Ranchlands, one store known appropriately as the North Orlando Super Market, and one building on SR 434 owned by Florida Land Company which housed the water company office, offices for Florida Land Company employees and an office used by the Village as a City Hall. Folks who remember “back when” still talk of the cramped smoke-filled room that served the Village as City Hall, Building Department, Fire and Police Stations, Public Works, and Court. Many a night, if there was an important matter under discussion, all windows and doors in the room were opened so that the citizens who could not fit into the small room could stand outside to see and hear the proceedings.

From 1971 through the next few years, progress really took an upswing. Building boomed with Meadowlark, the Terraces, Hacienda Mobile Home Park, and others. The area now known as Tuscawilla, formerly Winter Springs Development, was annexed into the City, nearly doubling the City’s land area, making it the largest land area in Seminole County. The new stores became part of the City - the Shop and Go, and Jack’s Mini Market at Five Points asked to be annexed in. Construction began on the Sheoah Golf Course, the Condominiums, the Highlands and other areas of the City.

The political scene was not being neglected during this time. Fed up with a charter that was designed to aid the developers rather than the citizens, both new and old residents banded together in an inspiring community effort, to make some changes. A new City charter was drawn up and in a City-wide election held in March of 1972, the new charter was adopted, new city officials were elected, and most importantly, the Village of North Orlando became the City of Winter Springs.

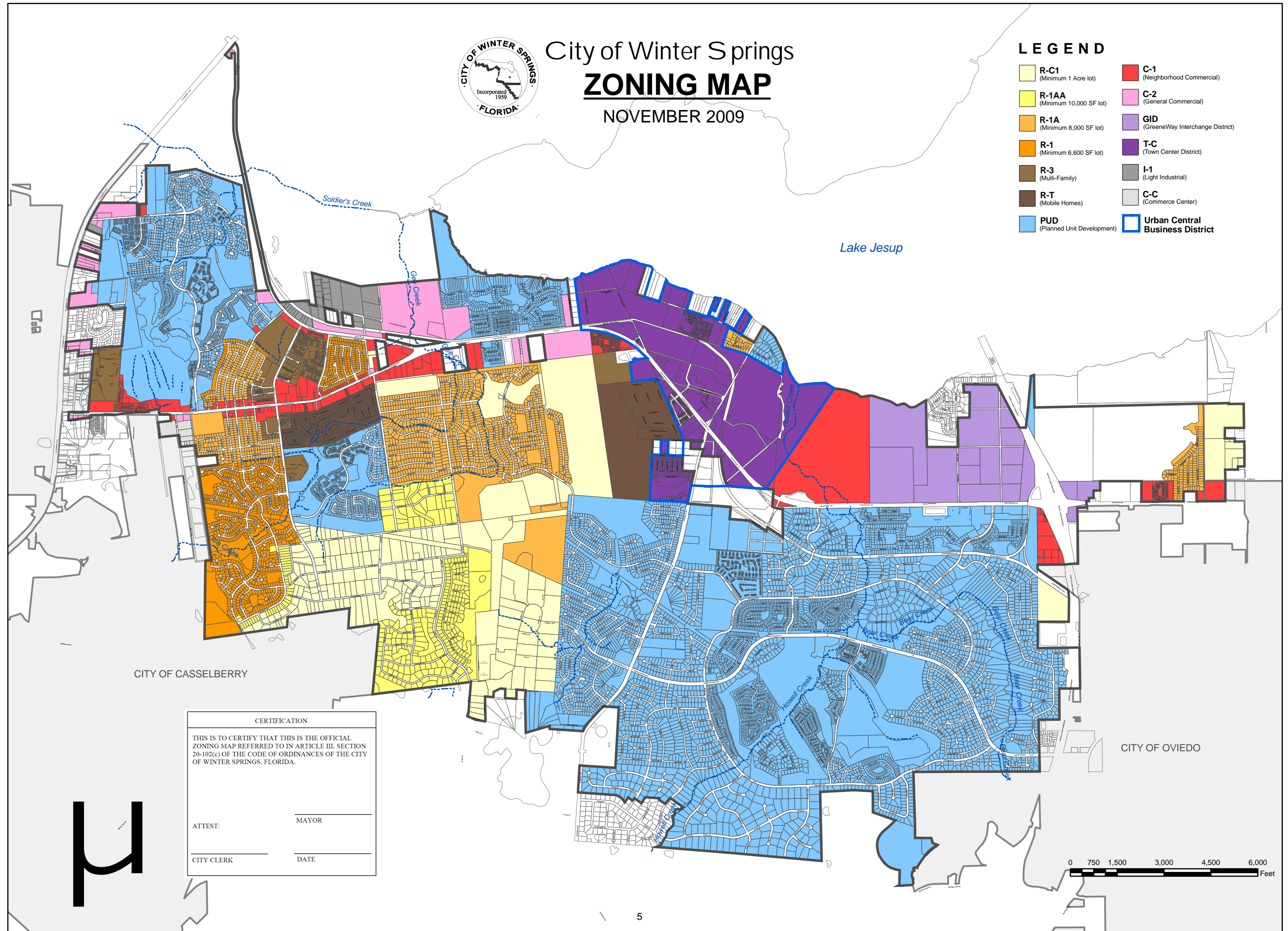


City of Winter Springs **ZONING MAP**

NOVEMBER 2009

LEGEND

- | | |
|-----------------------------------|--|
| R-C1
(Minimum 1 Acre lot) | C-1
(Neighborhood Commercial) |
| R-1AA
(Minimum 10,000 SF lot) | C-2
(General Commercial) |
| R-1A
(Minimum 8,000 SF lot) | GID
(GreenWay Interchange District) |
| R-1
(Minimum 6,600 SF lot) | T-C
(Town Center District) |
| R-3
(Multi-Family) | I-1
(Light Industrial) |
| R-T
(Mobile Homes) | C-C
(Commerce Center) |
| PUD
(Planned Unit Development) | Urban Central
Business District |



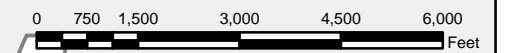
CITY OF CASSELBERRY

CITY OF OVIEDO

CERTIFICATION

THIS IS TO CERTIFY THAT THIS IS THE OFFICIAL ZONING MAP REFERRED TO IN ARTICLE III, SECTION 20-102(c) OF THE CODE OF ORDINANCES OF THE CITY OF WINTER SPRINGS, FLORIDA.

ATTEST:	_____	MAYOR
CITY CLERK	_____	DATE



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BUDGET MESSAGE

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EXECUTIVE SUMMARY

Proposed Budget - July 1, 2009

The FY 2010 budget, as proposed, totals \$47,789,123, representing a \$3,948,178 decrease over the prior fiscal year's total budget of \$51,737,301. Total proposed General Fund spending of \$16,469,091, inclusive of a \$652,000 appropriation to pay off the remaining debt on the Senior Center expansion line of credit, represents a \$991,201 reduction from the prior fiscal year. The proposed operating millage rate of 2.4714 mills remains unchanged from the prior fiscal year.

Current economic conditions and recent restrictions imposed by the State Legislature have resulted in significantly limited resources, especially in the General Fund, available to fund the FY 2010 budget including uncommonly low levels of projected property tax revenues, sales taxes revenues, State-shared revenues, and interest earnings. Preliminary ad valorem taxable values, as provided by the Seminole County Property Appraiser, are down 10.2% over the prior year, resulting in a \$488,900 reduction in property tax revenues in the General Fund.

Thus, several budget-balancing strategies, including some not traditionally utilized by the City, have been implemented in order to address and overcome the challenges presented by these factors. These strategies include selected personnel reorganizations, utilization of General Fund reserves to fund proposed General Fund capital expenditures and implementation of zero-based budgeting.

Personnel Reorganization

Personnel-related expenditures represent approximately 67% of total General Fund expenditures. Therefore, it is clearly imperative that these costs be closely examined and monitored. Several reorganization plans, resulting in significant cost savings, have been implemented in FY 2009 with additional plans for FY 2010 included in this proposed budget. We will continue to examine the 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.

General Fund Capital Expenditures

The FY 2010 Proposed Budget includes no appropriations for capital expenditures in the General Fund. Rather, a listing of Capital expenditures, as requested by Department Directors, is included for the Commission's consideration on an "a la carte" basis herein. Those expenditures, if any, approved by the Commission would be funded from a combination of General Fund reserves and other appropriate and available funding sources, e.g., grants, impact fees, etc.

Zero-Based Budgeting

Implementation of Zero-Based Budgeting represents a major change in the budgeting paradigm previously utilized by the City. Zero-Based Budgeting is a technique which reverses the working process of traditional budgeting. In traditional (incremental) budgeting, departmental directors justify only increases over the previous year's budget with little or no consideration of actual expenditures. By contrast, in zero-based budgeting, every department function is reviewed comprehensively and all expenditures must be approved, rather than only the increases. Zero-based budgeting requires the budget request be justified in complete detail by each department director starting from the "zero-base." This process has many advantages including:

1. Detects inflated budgets.
2. Ensures the efficient allocation of resources.
3. Drives managers to find cost effective ways to improve operations.
4. Increases staff motivation by providing greater initiative and responsibility in decision-making.
5. Increases communication and coordination within the organization.
6. Identifies and eliminates wasteful and obsolete operations.
7. Identifies opportunities for outsourcing.
8. Forces cost centers to identify their mission and their relationship to overall goals.

Additional summary information related to the FY 2010 Proposed Budget is provided as follows:

OVERALL BUDGET REVENUES

Based upon an operating millage assumption of 2.4714 mills, total revenues and transfers in are projected to decrease by 7.1% in FY 2010. Inclusive of appropriations from fund balances, a total decrease of 7.6% is projected as follows:

	<u>FY 2009 Original Budget</u>	<u>FY 2010 Proposed Budget</u>	<u>Change</u>
General Fund	\$17,532,487	\$15,873,690	(9.5%)
Other Governmental Funds	17,548,105	16,916,426	(3.6%)
Enterprise Funds	<u>10,516,938</u>	<u>9,552,362</u>	<u>(9.2%)</u>
Sub-Total	\$45,597,530	\$42,342,478	(7.1%)
Appropriation from Fund Balances	6,139,771	5,446,645	(11.3%)
Total	<u>\$51,737,301</u>	<u>\$47,789,123</u>	<u>(7.6%)</u>

OVERALL BUDGET SPENDING

Total expenditures and transfers out are projected to decrease by 5.6% in FY 2010. Inclusive of appropriations to fund balances, a total decrease of 7.6% is projected as follows:

	<u>FY 2009 Original Budget</u>	<u>FY 2010 Proposed Budget</u>	<u>Change</u>
General Fund	\$17,460,292	\$16,469,091	(5.7%)
Other Governmental Funds	20,016,769	19,296,580	(3.6%)
Enterprise Funds	<u>12,833,544</u>	<u>11,751,292</u>	<u>(8.4%)</u>
Sub-Total	\$50,310,605	\$47,516,963	(5.6%)
Appropriation to Fund Balances	1,426,696	272,160	(80.9%)
Total	<u>\$51,737,301</u>	<u>\$47,789,123</u>	<u>(7.6%)</u>

OVERALL CHANGE IN FINANCIAL POSITION

The year-ending cash position in the General Fund, Other Governmental Funds and Enterprise Funds is projected to decrease as follows:

	<u>FY 2009 Year End Projected Cash Position</u>	<u>FY 2010 Year End Projected Cash Position</u>	<u>Change</u>
General Fund	\$8,836,026	\$8,240,625	(\$595,401)
Other Governmental Funds	\$10,737,118	\$8,356,964	(\$2,380,154)
Enterprise Funds	<u>\$5,808,546</u>	<u>\$3,609,616</u>	<u>(\$2,198,930)</u>
Total	<u>\$25,381,690</u>	<u>\$20,207,205</u>	<u>(\$5,174,485)</u>

The decrease in the General Fund is related to the realization of lower than projected State revenues and interest earnings due to current economic conditions, and the realization of lower than projected traffic light enforcement fines due to unforeseen delays in program implementation. The decrease in Other Governmental Funds and Enterprise Funds is related to large expenditures in capital improvements and does not represent issues with the financial viability of the funds.

REVENUE HIGHLIGHTS

AD VALOREM

In order to fund the FY 2010 Proposed Budget, a total millage rate of 2.5978 mills, inclusive of an operating millage rate of 2.4714 and a voted debt millage rate of 0.1264, is required. This compares to last year’s millage as follows:

	<u>FY 2009</u>	<u>FY 2010</u>	<u>Change</u>
Operating	2.4714	2.4714	0.0000
Voted Debt	<u>0.1100</u>	<u>0.1264</u>	<u>0.0164</u>
Total	2.5814	2.5978	0.0164

Incorporating the preliminary FY 2010 County MSTU millage, the combined proposed millage to City taxpayers is 4.9277 mills as follows:

	<u>FY 2009</u>	<u>FY 2010</u>	<u>Change</u>
City Operating Millage	2.4714	2.4714	0.0000
City Voted Debt Millage	0.1100	0.1264	0.0164
County MSTU (tentative)	<u>2.3299</u>	<u>2.3299</u>	<u>0.0000</u>
Total	4.9113	4.9277	0.0164

At 2.4714 mills, the FY 2010 operating millage would be 9.7% less than the estimated rolled-back rate of 2.7379 mills, based on the preliminary ad valorem tax base as provided by the Seminole County Property Appraiser.

This preliminary FY 2010 tax base compares to the final base for FY 2009 as follows:

<u>FY 2009</u> <u>(Final)</u>	<u>FY 2010</u> <u>(Preliminary)</u>	<u>Change</u>
\$2,019,574,380	\$1,813,508,632*	(\$206,065,748) / (10.2%)

**Includes Annexations and New Construction totaling \$13,370,314.*

Based on the information provided above, projected FY 2010 General Fund Ad Valorem Revenues are expected to decrease \$488,900 or 10.2% as follows:

<u>FY 2009</u>	<u>FY 2010</u>	<u>Change</u>
\$4,791,529	\$4,302,629	(\$488,900) / (10.2%)

STATE SHARED REVENUES

Due to current economic conditions, projected FY 2010 State Shared Revenues, as provided by the State Department of Revenue, are expected to decrease \$516,560 or 15.7% as follows:

<u>FY 2009</u>	<u>FY 2010</u>	<u>Change</u>
\$3,291,645	\$2,775,085	(\$516,560) / (15.7%)

PUBLIC & COMMUNICATION SERVICES TAX & ELECTRIC FRANCHISE FEE

Projected FY 2010 General Fund revenues from Public & Communication Services Taxes and Electric Franchise Fees are expected to increase \$194,500 or 4.0% as follows:

<u>FY 2009</u>	<u>FY 2010</u>	<u>Change</u>
\$4,844,500	\$5,039,000	\$194,500 / 4.0%

OTHER GENERAL FUND REVENUE SOURCES

Other General Fund revenue sources are expected to decrease \$847,837 or 18.4% due primarily to a projected decrease in interest earnings, the prior year outsourcing of Parks Concessions, and a reduction in Traffic Light Enforcement Fine Revenues resulting from unforeseen delays in full implementation of that program.

<u>FY 2009</u>	<u>FY 2010</u>	<u>Change</u>
\$4,604,813	\$3,756,976	(\$847,837) / (18.4)%

WATER & SEWER REVENUES

Revenues in the Water & Sewer Operating Fund are projected to decrease \$355,550 or 4.4% as follows:

<u>FY 2009</u>	<u>FY 2010</u>	<u>Change</u>
\$8,072,150	\$7,716,600	(\$355,550) / (4.4)%

This decrease is due primarily to anticipation of lower interest earnings and the creation of a separate fund to account for water and sewer impact (connection) fees and the corresponding relocation of those revenues to that fund in FY 2010.

A study on water & sewer rates and reclaimed water rates is nearing completion and will be presented to the Commission for consideration of final approval in the summer of FY 2009. It is anticipated that this study will recommend an increase in rates for subsequent implementation on October 1, 2009. Upon approval by the Commission, these rate changes will be incorporated into the FY 2010 final budget.

A water and sewer impact fee study is also nearing completion and will be brought to the Commission for consideration for final approval in the summer of FY 2009. It is anticipated that this study will recommend an increase in these fees, to be phased in over time.

DEVELOPMENT SERVICES REVENUES

Revenues in the Development Services Fund are projected to decrease \$656,700 or 58.5% as follows:

<u>FY 2009</u>	<u>FY 2010</u>	<u>Change</u>
\$1,123,353	\$466,653	(\$656,700) / (58.5)%

This decrease is related primarily to current economic conditions. Additionally, an operating deficit is currently projected in this fund for FY 2010. Preliminarily, it is recommended that this deficit be cured via a transfer/loan from General Fund reserves. However, we are continuing to diligently examine this fund for alternative options and will present those findings and final recommendations prior to the adoption of the FY 2010 final budget.

OTHER RATES AND CHARGES

No other changes in fees and charges are anticipated at this time for FY 2010.

EXPENDITURE HIGHLIGHTS

PERSONNEL COSTS

Personnel costs include employee salaries, FICA, health and life insurance, worker's comp, and pension. FY 2010 personnel costs, totaling \$14,362,411, are proposed to decrease 2.9% over the prior fiscal year as follows:

	<u>FY 2009 Original Budget</u>	<u>FY 2010 Proposed Budget</u>	<u>Change</u>
General Fund	\$11,474,698	\$11,022,728	(3.9%)
Other Governmental Funds	354	0	(100.0%)
Enterprise Funds	<u>3,314,643</u>	<u>3,339,683</u>	<u>0.8%</u>
Total	\$14,789,695	\$14,362,411	(2.9%)

In light of the limited availability of revenues to appropriate in FY 2010, funding for the 3% employee merit increase is not recommended and therefore not included in the FY 2010 proposed budget. Additionally, in addition to personnel reorganizations that took place in FY 2009, the following additional measures are proposed for FY 2010:

- The temporary Assistant to the City Clerk position is eliminated and not funded.
- A full-time Maintenance Worker position in Public Works is not funded.
- A part-time Maintenance Worker position in Parks is not funded.
- A full-time sworn Code Enforcement Officer position is currently not funded. This action is taken in concert with a study currently underway by staff to evaluate the feasibility of utilizing non-sworn personnel for Code Enforcement rather than sworn personnel.
- The General Services Director Position has been eliminated. Duties and responsibilities for the General Services Department have been reassigned to various other City departments. Primary duties will be assigned to the Finance Director under the new title of Finance & Administrative Service Director.

Additionally, in concert with the on-going evaluation of the City's organizational and staffing structure, two new positions are tentatively recommended for FY 2010 as follows:

- Water Conservation Coordinator (Water/Sewer Fund). Funding for this position results from the reclassification of a Maintenance Mechanic position.
- Project Manager (tentative title) - City Manager's Office (General Fund). Funding for this position results in elimination of the General Services Director position.

Total resulting proposed FTE's for FY 2010 are as follows:

Full Time	228.00
Part Time	<u>16.34</u>
Total	244.34

Pension. No changes to current funding levels are proposed for FY 2010. Accordingly, the FY 2010 allocation would remain at 15% for the City and 3% for employees.

In light of current and projected market conditions, as well as the continued limits placed on available funding resources, it is recommended that an employee committee be convened to study the City's Pension Plan, in concert with the Board of Trustees and the Commission, over the coming year to determine the appropriate course of action related to the Plan.

Health Insurance. In anticipation of a recommendation forthcoming to the Commission related to the City's health insurance plan for FY 2010, health insurance funding levels remain constant at FY 2009 levels. At this time, that recommendation includes a FY 2010 health insurance plan with similar

benefit levels as provided employees in FY 2009 with no increase in costs to the City or its employees.

OPERATING COSTS

FY 2010 Operating Costs, totaling \$10,280,420, are proposed to decrease 11.7% over the prior fiscal year, due primarily to the implementation of Zero-Based Budgeting as follows:

	<u>FY 2009 Original Budget</u>	<u>FY 2010 Proposed Budget</u>	<u>Change</u>
General Fund	\$5,546,949	\$4,626,493	(16.6%)
Other Government Funds	3,163,734	3,141,988	(0.7%)
Enterprise Funds	<u>2,934,806</u>	<u>2,511,939</u>	<u>(14.4%)</u>
Total	\$11,645,489	\$10,280,420	(11.7%)

General Fund changes, by department, are as follows:

<u>Department</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>Change</u>
Executive	\$144,330	\$71,635	(\$72,695)
General Government	719,795	547,605	(172,190)
Finance	341,075	367,455	26,380
General Services	650,305	579,300	(71,005)
Information Services	440,650	344,567	(96,083)
Public Works	223,850	184,120	(39,730)
Community Development	1,207,232	1,048,551	(158,681)
Police	870,240	694,270	(175,970)
Parks & Recreation	<u>949,472</u>	<u>788,990</u>	<u>(160,482)</u>
Total	\$5,546,949	4,626,493	(\$920,456)

INTERIM DEBT

The FY 2010 Proposed Budget includes utilization of \$652,000 in General Fund reserves to pay off the outstanding principal balance on the Senior Center expansion line of credit. This recommendation is made in concert with the City's Financial Advisor in light of the City's strong General Fund Reserve position and associated depressed interest earnings on those funds, as well as to further improve the City's financial position via a reduction of outstanding debt.

No other interim debt financing is anticipated at this time.

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 2010 Capital Outlay, totaling \$8,182,240, is proposed to decrease 23.6% over the prior fiscal year as follows:

	<u>FY 2009 Original Budget</u>	<u>FY 2010 Proposed Budget</u>	<u>Change</u>
General Fund	\$211,450	\$0	(100.0%)
Other Government Funds	8,301,447	6,672,095	(19.6%)
Enterprise Funds	<u>2,201,054</u>	<u>1,150,145</u>	<u>(47.7%)</u>
Total	\$10,713,951	\$8,182,240	(23.6%)

Most of the capital outlay in FY 2010 occurs in the Road Improvements Fund, 1999 Construction Fund, and Public Works Facility Capital Projects Fund.

As previously discussed, no FY 2010 appropriations for Capital Outlay are currently included in the General Fund. General Fund Department requests are included on page 16 herein for Commission consideration. Any Commission-approved requests will need to be funded via General Fund reserves and other available and appropriate sources, e.g., grants, impact fees, etc.

GENERAL FUND FISCAL POLICY TEST

Each year, the General Fund is tested to determine if the fund is in compliance with three fiscal policies 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 29, all three policies are being satisfied for FY 2010. Utilization of General Fund Reserves (a non-recurring revenue) is proposed to pay off the outstanding principal balance on the Senior Center expansion line of credit (a non-recurring cost).

BUDGET CALENDAR

Workshops to consider the FY 2010 Proposed Budget will be scheduled at the Commission's discretion over the coming months. In accordance with TRIM law, a tentative millage rate is required to be adopted by August 4, 2009. Consequently, consideration of a tentative millage rate for adoption by the Commission is scheduled for the July 27, 2009 regular Commission meeting. The first public hearing for adoption of the FY 2010 Budget is scheduled for September 14, 2009 with the final public hearing for adoption scheduled for September 28, 2009.

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 GFOA previously awarded the City the Distinguished Budget Presentation Award for our FY 2009 budget, which is the 2nd consecutive year the City has received this prestigious award. We believe that the current budget document continues to conform to GFOA program requirements and will submit our FY 2010 adopted budget document to the GFOA for consideration for this award.

ACKNOWLEDGEMENTS

The budget process, to date, and this resulting document could not have been completed without the support of the Commission and the diligent and dedicated efforts of the City's Department Directors and their staff. I would like to personally thank everyone for their enormous support during this challenging year. I would especially like to thank Interim Finance Director Kelly Balagia for her tireless efforts during this entire process.

Source and Application of Funds Multi-year by Fund Type

Source of Funds *

Fund Type	2007-2008 Actual	Original 2008-2009 Budget	Adopted 2009-2010 Budget
General	\$20,034,021	\$17,532,487	\$15,977,628
Other Governmental:			
Special Revenue	\$12,765,895	\$14,375,940	\$13,118,257
Special Assessment	\$2,282,578	\$1,149,768	\$1,208,564
Debt Service	\$1,302,089	\$1,291,397	\$1,942,362
Capital Project	\$1,728,625	\$731,000	\$514,300
Enterprise	\$9,688,710	\$10,516,938	\$9,602,168
Total Sources (exclusive of approp)	\$47,801,918	\$45,597,530	\$42,363,279
Total Appropriations FROM Funds	\$2,235,545	\$6,139,771	\$6,443,989
Total Sources	\$50,037,463	\$51,737,301	\$48,807,268

Application of Funds *

Fund Type	2007-2008 Actual	Original 2008-2009 Budget	Adopted 2009-2010 Budget
General	\$20,031,862	\$17,460,292	\$17,139,901
Other Governmental:			
Special Revenue	\$12,856,539	\$13,923,124	\$13,658,866
Special Assessment	\$2,468,199	\$1,242,080	\$1,343,421
Debt Service	\$1,266,659	\$1,324,550	\$1,920,150
Capital Project	\$1,182,065	\$3,527,015	\$2,343,075
Enterprise	\$9,368,003	\$12,833,544	\$12,142,809
Total Applications (exclusive of approp)	\$47,173,327	\$50,310,605	\$48,548,222
Total Appropriations TO Funds	\$2,864,136	\$1,426,696	\$259,046
Total Applications	\$50,037,463	\$51,737,301	\$48,807,268

* Includes interfund transfers of:	\$11,093,452	\$9,618,681	\$10,171,189
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2009-2010 Budget

This budget is based on an operating millage rate of 2.4714 mills which remains unchanged from fiscal year 2008-2009 despite an approximate 10% decline in taxable property values and significant reductions in State revenues.

**CITY OF WINTER SPRINGS
FISCAL YEAR 2009-2010 BUDGET**

ALL FUNDS - SUMMARY
Source/Application Category

	FY 07/08 Actual	Original FY 08/09 Budget	Adopted FY 09/10 Budget
SOURCES			
Revenues			
General	\$11,679,641	\$9,925,021	\$8,530,917
Other Governmental	\$15,813,110	\$15,828,628	\$14,402,383
Enterprise	\$9,215,715	\$10,225,200	\$9,258,790
TOTAL REVENUES	\$36,708,466	\$35,978,849	\$32,192,090
Transfers			
General	\$8,354,380	\$7,607,466	\$7,446,711
Other Governmental	\$2,266,077	\$1,719,477	\$2,381,100
Enterprise	\$472,995	\$291,738	\$343,378
TOTAL TRANSFERS	\$11,093,452	\$9,618,681	\$10,171,189
Total Sources *	\$47,801,918	\$45,597,530	\$42,363,279
APPLICATIONS			
Payroll			
General	\$14,088,969	\$11,474,698	\$10,998,336
Other Governmental	\$87,823	\$354	\$0
Enterprise	\$3,077,869	\$3,314,643	\$3,330,993
TOTAL PAYROLL	\$17,254,661	\$14,789,695	\$14,329,329
Operating			
General	\$5,383,802	\$5,546,949	\$4,565,693
Other Governmental	\$3,451,789	\$3,163,734	\$3,186,488
Enterprise	\$2,734,719	\$2,934,806	\$2,511,939
TOTAL OPERATING	\$11,570,310	\$11,645,489	\$10,264,120
Debt Service (includes capital lease)			
General	\$121,486	\$121,514	\$121,514
Other Governmental	\$1,509,775	\$1,579,750	\$2,470,800
Enterprise	\$1,845,597	\$1,841,525	\$1,906,000
TOTAL DEBT SERVICE	\$3,476,858	\$3,542,789	\$4,498,314
Transfers			
General	\$103,286	\$105,681	\$726,328
Other Governmental	\$8,325,346	\$6,971,484	\$6,936,129
Enterprise	\$2,664,820	\$2,541,516	\$2,508,732
TOTAL TRANSFERS	\$11,093,452	\$9,618,681	\$10,171,189
Capital			
General	\$334,319	\$211,450	\$728,030
Other Governmental	\$4,398,729	\$8,301,447	\$6,672,095
Enterprise	\$928,331	\$2,201,054	\$1,885,145
TOTAL CAPITAL	\$5,661,379	\$10,713,951	\$9,285,270
Total Applications *	\$49,056,660	\$50,310,605	\$48,548,222

* Total Sources and Applications are exclusive of Appropriations From and To Fund Balance. Total Applications for FY 07/08 do not tie to Applications (prev pg sub-total) as a result of Enterprise Funds' capital which though expended did not decrease fund equity due to Balance Sheet capitalization (\$1,883,333).

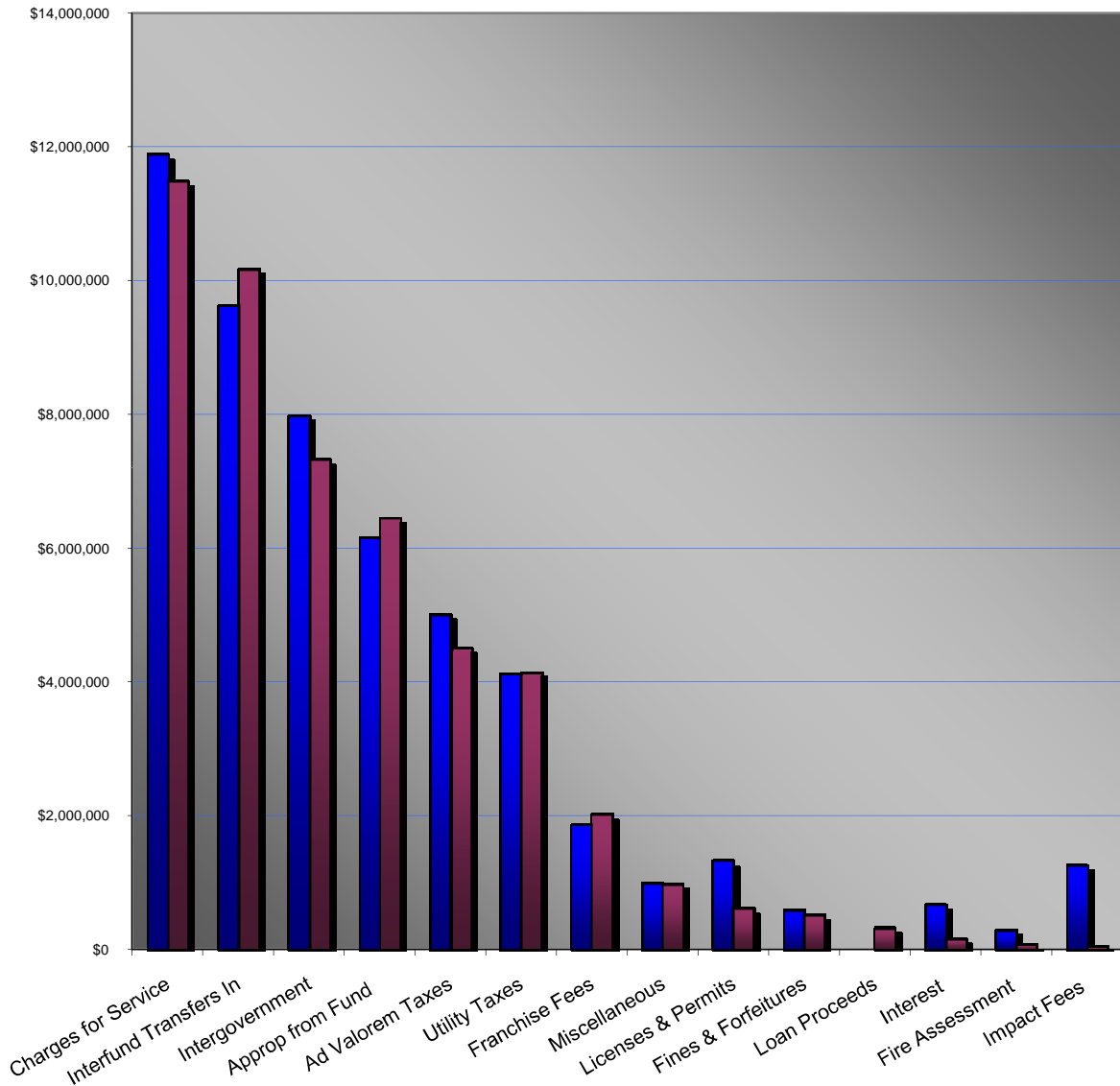
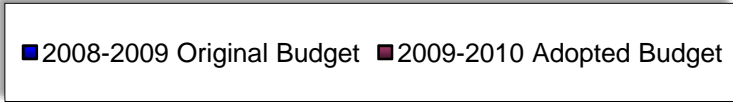
**Source and Application of Funds
Multi-year by Function
Multi-Year Budget Comparison
2008-2009 Original Budget to 2009-2010 Adopted Budget**

Source	Original Budget FY 09	As a Percentage of Total Sources	Adopted Budget FY 10	As a Percentage of Total Sources
Charges for Service	\$11,885,346	23.0%	\$11,488,520	23.5%
Interfund Transfers In	\$9,618,681	18.6%	\$10,171,189	20.8%
Intergovernment	\$7,986,715	15.4%	\$7,330,397	15.0%
Approp from Fund	\$6,139,771	11.9%	\$6,443,989	13.2%
Ad Valorem Taxes	\$5,004,796	9.7%	\$4,505,414	9.2%
Utility Taxes	\$4,128,500	8.0%	\$4,145,000	8.5%
Franchise Fees	\$1,865,000	3.6%	\$2,015,000	4.1%
Miscellaneous	\$989,991	1.9%	\$980,328	2.0%
Licenses & Permits	\$1,319,600	2.6%	\$614,500	1.3%
Fines & Forfeitures	\$590,750	1.1%	\$515,018	1.1%
Loan Proceeds	\$0	0.0%	\$317,500	0.7%
Interest	\$667,530	1.3%	\$156,360	0.3%
Fire Assessment	\$283,721	0.5%	\$74,053	0.2%
Impact Fees	\$1,256,900	2.4%	\$50,000	0.1%
Total Sources by Function	\$51,737,301	100.0%	\$48,807,268	100.0%

Application	Original Budget FY 09	As a Percentage of Total Applications	Adopted Budget FY 10	As a Percentage of Total Applications
Interfund Transfers Out	\$9,618,681	18.6%	\$10,171,189	20.8%
Capital Outlay	\$10,713,951	20.7%	\$9,285,270	19.0%
Public Safety	\$7,623,218	14.7%	\$7,013,591	14.4%
General Government	\$5,430,283	10.5%	\$4,804,100	9.8%
Water & Sewer	\$4,648,917	9.0%	\$4,549,087	9.3%
Debt Service	\$3,542,789	6.8%	\$4,498,314	9.2%
Solid Waste	\$2,265,500	4.4%	\$2,313,000	4.7%
Recreation	\$2,246,773	4.3%	\$2,038,422	4.2%
Community Development	\$1,781,300	3.4%	\$1,619,553	3.3%
Transportation	\$1,501,235	2.9%	\$1,354,701	2.8%
Stormwater	\$937,958	1.8%	\$900,995	1.8%
Approp to Fund	\$1,426,696	2.8%	\$259,046	0.5%
Total Applications by Function	\$51,737,301	100.0%	\$48,807,268	100.0%

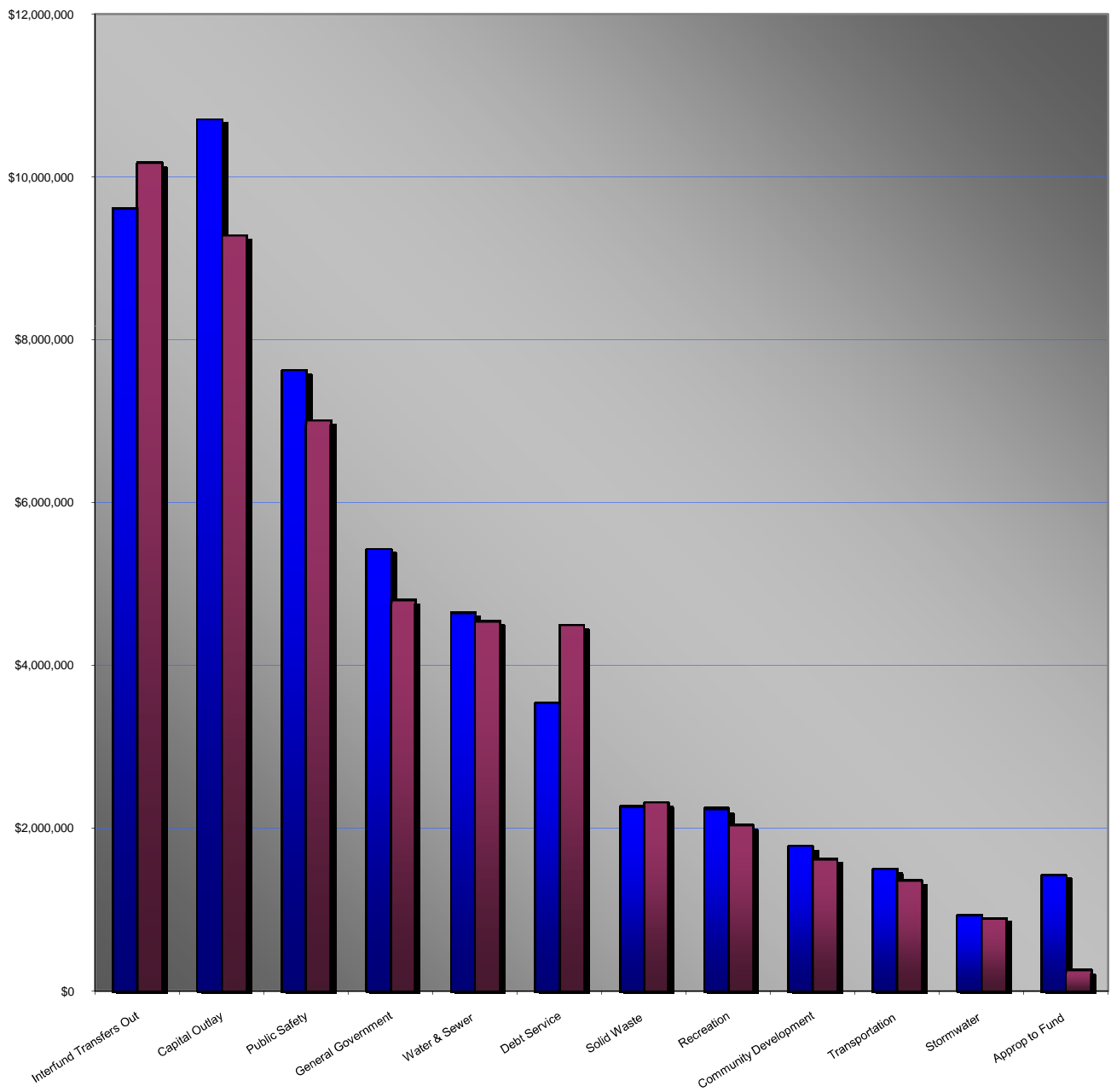
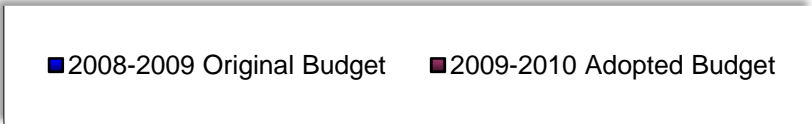
**CITY of WINTER SPRINGS
SOURCE of FUNDS by FUNCTION**

**2008-2009 Original Budget
to
2009-2010 Adopted Budget**



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

**2008-2009 Original Budget
to
2009-2010 Adopted Budget**



BUDGET SUMMARY

CITY OF WINTER SPRINGS - FISCAL YEAR 2009 - 2010

Millage Per \$1000
General Fund 2.4714
Voted Debt 0.1100

GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECT FUNDS	ENTERPRISE FUNDS	TOTAL BUDGET
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BUDGETED REVENUES:

Taxes:	Millage Per \$1000				
Ad Valorem Taxes	2.4714	4,313,427			4,313,427
Ad Valorem Taxes (Voted Debt)	0.1100		191,987		191,987
Utility Taxes & Franchise Fees		35,000	6,125,000		6,160,000
Licenses & Permits		148,500	15,000	451,000	614,500
Intergovernmental Revenues		2,929,450	4,400,947		7,330,397
Charges for Services		415,420	2,375,000	8,698,100	11,488,520
Fines & Forfeitures		498,518	16,500		515,018
Miscellaneous Revenues		190,602	676,128	270,021	1,260,741
Other Financing Sources			317,500	14,300	317,500
TOTAL BUDGETED REVENUES		8,530,917	13,608,575	779,508	14,300
Interfund Transfers In		7,446,711	135,000	1,746,100	500,000
Fund Balances/Reserves/Net Assets		8,809,612	6,813,763	1,131,602	2,838,798
TOTAL BUDGETED REVENUES, TRANSFERS & BALANCES		24,787,240	20,557,338	3,657,210	3,353,098

BUDGETED EXPENDITURES:

General Government		5,777,465	628,688	14,000	3,500	6,423,653
Public Safety		6,574,241	46,500		392,850	7,013,591
Physical Environment			2,313,000		5,450,082	7,763,082
Transportation		1,173,901	180,800			1,354,701
Culture and Recreation		2,038,422				2,038,422
Capital Outlay		728,030	4,344,345		2,327,750	9,285,270
Debt Service		121,514		2,470,800	1,906,000	4,498,314
Other Financing Uses						-
TOTAL BUDGETED EXPENDITURES		16,413,573	7,513,333	2,484,800	2,331,250	9,634,077
Interfund Transfers Out		726,328	6,924,304	-	11,825	2,508,732
Fund Balances/Reserves/Net Assets		7,647,339	6,119,701	1,172,410	1,010,023	3,276,755
TOTAL BUDGETED EXPENDITURES, TRANSFERS & BALANCES		24,787,240	20,557,338	3,657,210	3,353,098	15,419,564

THE TENTATIVE, ADOPTED, AND / OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE-MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.

CITY OF WINTER SPRINGS
FISCAL YEAR 2009-2010 BUDGET

PROJECTED CHANGES IN FUND BALANCE/FUND EQUITY

	<u>Revised FY 08/09 Budget</u>	<u>Projected FY 08/09 Budget</u>	<u>Adopted FY 09/10 Budget</u>	Change Between Revised FY 08/09 & FY 09/10 Budget
GENERAL FUND				
Revenues	\$17,016,997	\$16,829,650	\$15,977,628	(\$1,039,369)
Expenditures	<u>\$17,916,504</u>	<u>\$17,121,132</u>	<u>\$17,139,901</u>	<u>(\$776,603)</u>
Appropriation To (From) Fund Balance	(\$899,507)	(\$291,482)	(\$1,162,273)	(\$262,766)
FUND BALANCE - October 1	\$9,101,094	\$9,101,094	\$8,809,612	(\$291,482)
Appropriation TO (FROM) Fund Balance	<u>(\$899,507)</u>	<u>(\$291,482)</u>	<u>(\$1,162,273)</u>	<u>(\$262,766)</u>
FUND BALANCE - September 30	<u><u>\$8,201,587</u></u>	<u><u>\$8,809,612</u></u>	<u><u>\$7,647,339</u></u>	<u><u>(\$554,248)</u></u>
OTHER GOVERNMENTAL FUNDS				
Revenues	\$16,823,785	\$13,115,511	\$16,783,483	(\$40,302)
Expenditures	<u>\$19,345,786</u>	<u>\$13,984,478</u>	<u>\$19,265,512</u>	<u>(\$80,274)</u>
Appropriation To (From) Fund Balance	(\$2,522,001)	(\$868,967)	(\$2,482,029)	\$39,972
FUND BALANCE - October 1	\$11,657,489	\$11,653,130	\$10,784,163	(\$873,326)
Appropriation TO (FROM) Fund Balance	<u>(\$2,522,001)</u>	<u>(\$868,967)</u>	<u>(\$2,482,029)</u>	<u>\$39,972</u>
FUND BALANCE - September 30	<u><u>\$9,135,488</u></u>	<u><u>\$10,784,163</u></u>	<u><u>\$8,302,134</u></u>	<u><u>(\$833,354)</u></u>
ENTERPRISE FUNDS				
Fund Equity - noncapital portion of net assets				
Revenues	\$11,014,105	\$9,874,177	\$9,602,168	(\$1,411,937)
Expenditures (including capital)	<u>\$13,557,768</u>	<u>\$12,005,786</u>	<u>\$12,142,809</u>	<u>(\$1,414,959)</u>
Appropriation To (From) Fund Balance	(\$2,543,663)	(\$2,131,609)	(\$2,540,641)	\$3,022
Net Assets less Net Capital				
FUND EQUITY - October 1	\$7,949,005	\$7,949,005	\$5,817,396	(\$2,131,609)
Appropriation TO (FROM) Fund Balance	<u>(\$2,543,663)</u>	<u>(\$2,131,609)</u>	<u>(\$2,540,641)</u>	<u>\$3,022</u>
FUND EQUITY - September 30	<u><u>\$5,405,342</u></u>	<u><u>\$5,817,396</u></u>	<u><u>\$3,276,755</u></u>	<u><u>(\$2,128,587)</u></u>

Causes and Consequences of Changes in Fund Balance in Excess of 10%

Major:

Per the most recently audited 2008 Comprehensive Annual Financial Report (CAFR) the major governmental funds are the General Fund, the Public & Communications Service Tax Fund, the Road Improvements Fund, and the TLBD Debt Service Fund (Phase I). The funds budgeted to experience a change in fund balance greater than 10% are the General Fund and the Road Improvements Fund. The General Fund is budgeted to appropriate \$1,162,273, or a 13% decline. Of this amount \$849,544 is attributable to non-recurring capital outlay and capital lease payments, \$652,000 is attributable to a non-recurring transfer to pay-off a line of credit related to the Senior Center Therapy Pool/Expansion, and \$28,100 is attributable to a non-recurring transfer to the Central Winds General Obligation Debt Service Fund which permitted a flat millage in fiscal year 2010. The Road Improvements Fund is budgeted to appropriate \$429,183, or a 31% decline. The Road Improvements Fund accounts for collected one-cent sales tax revenues for transportation-related improvements. This budgeted appropriation does not present negative consequence to the fund as ongoing reimbursement revenues from the Discretionary Sales Surtax Clearing Trust Fund (held by Seminole County) are anticipated in fiscal year 2011. Additionally, the approximate 9/30/09 trust fund balance of \$4.1 million exceeds the 2010 anticipated 2010 reimbursement revenue.

Non-major Funds in the Aggregate:

The non-major funds in the aggregate are anticipated to decline by 22% or approximately two million dollars. The chief reason for the decline points to capital projects. Specifically, 1999 Construction Fund (#305) and the Utility/Public Works Facility Capital Project Fund (#311) have budgeted appropriations of approximately \$1.2 million and \$1.1 million, respectively. These funds are capital project funds; as such their appropriations cause no adverse affect as they were established for such purposes.

Enterprise:

The Water and Sewer Utility is budgeted to have a 35% decrease in fund equity (net assets less net capital). This is largely due to a total capital budget in the operating fund of approximately \$1.1 million. Two of the utility's funds/divisions, namely Revenue Generation (#3620) and 2000 Utility Construction (#3640) are temporary in nature and anticipated to be phased out in the short-run. The capital expenditures in those two divisions are budgeted at approximately \$25,000 and \$300,000, respectively. Flat revenues, decreasing revenues (connection fees) and increasing costs have been observed in this fund. A rate increase was approved and went into effect with the October 2009 billing cycles. The adopted budget does not reflect the new rates but the mid-year amendment will bring about the revision to budgeted revenues. Rate increases were necessary to meet debt coverage requirements.

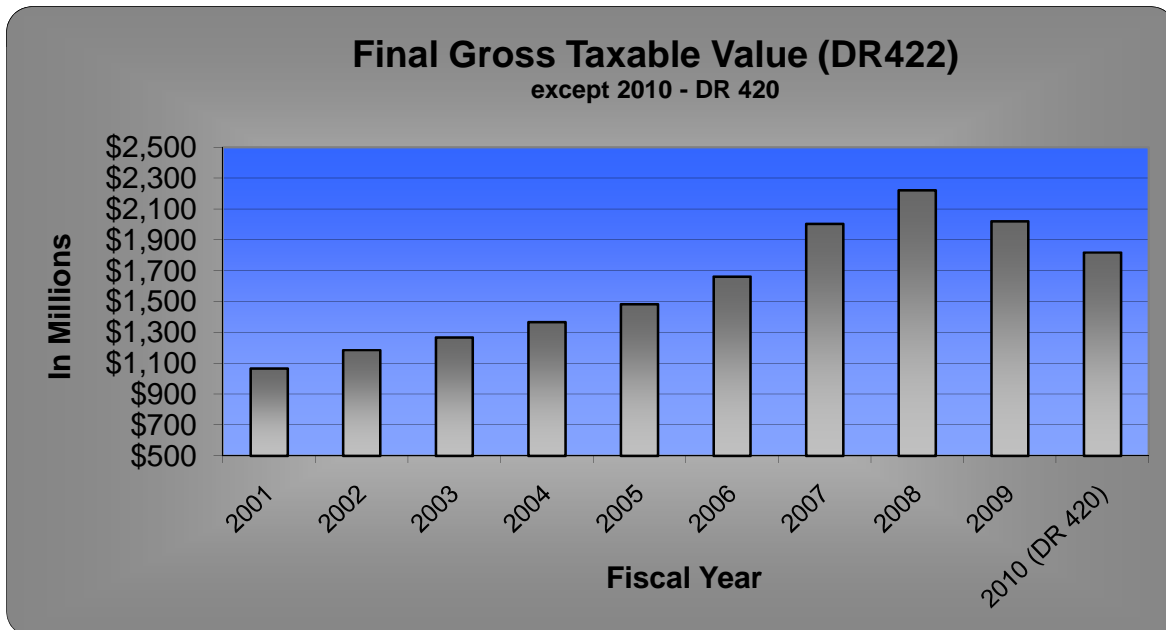
As the City approaches build out and pursues technological strides, it has been anticipated that fund balance in the Development Services fund would decline. This path has been expedited as Winter Springs, along with the rest of the state, has suffered significant declines in construction starts. The fund began to experience a deficit in fiscal year 2009 and an increased deficit is anticipated in fiscal year 2010. Consequently, the General Fund is positioned to loan this fund that which is needed to cover the deficit (estimated at \$550,000 over the two-year period). A rate study was performed in fiscal year 2003 with the inception of this fund. The rates were last adjusted in August 2005 with the adoption of Resolution 2005-29. In the short-run, fund expenditures are responding to the inadequate revenue stream as much as possible.

The Stormwater Fund is budgeted to have an approximate 35% decrease in fund equity (net assets less net capital). This is largely due to a non-recurring transfer of \$100,000 to fund #311 for construction costs as well as capital expenditures of \$220,000. It should be noted, that even with the fund equity decline the budgeted ending fund equity of \$400,000 significantly exceeds the target fund balance of \$277,000 which is roughly equivalent to 90 days of operating expenditures. The last rate increase for this fund was in June of 2005.

Ad Valorem Taxes

Ad valorem taxes represent the largest single revenue source to the City. For fiscal year 2010 the ad valorem revenue budget accounts for 27% 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 2010 is not the final valuation but rather the valuation as submitted by the Property Appraiser (DR-420).

Fiscal Year	Tax Year	Final Gross Taxable Value from DR-422	Percentage Incr (Decr)
2001	2000	\$1,065,390,346	9.5%
2002	2001	\$1,184,740,270	11.2%
2003	2002	\$1,266,969,110	6.9%
2004	2003	\$1,365,985,321	7.8%
2005	2004	\$1,483,116,250	8.6%
2006	2005	\$1,661,073,712	12.0%
2007	2006	\$2,003,805,968	20.6%
2008	2007	\$2,220,522,082	10.8%
2009	2008	\$2,019,574,380	-9.0%
Property Appraiser valuation (DR420):			
2010	2009	\$1,818,059,818	-10.0%



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.

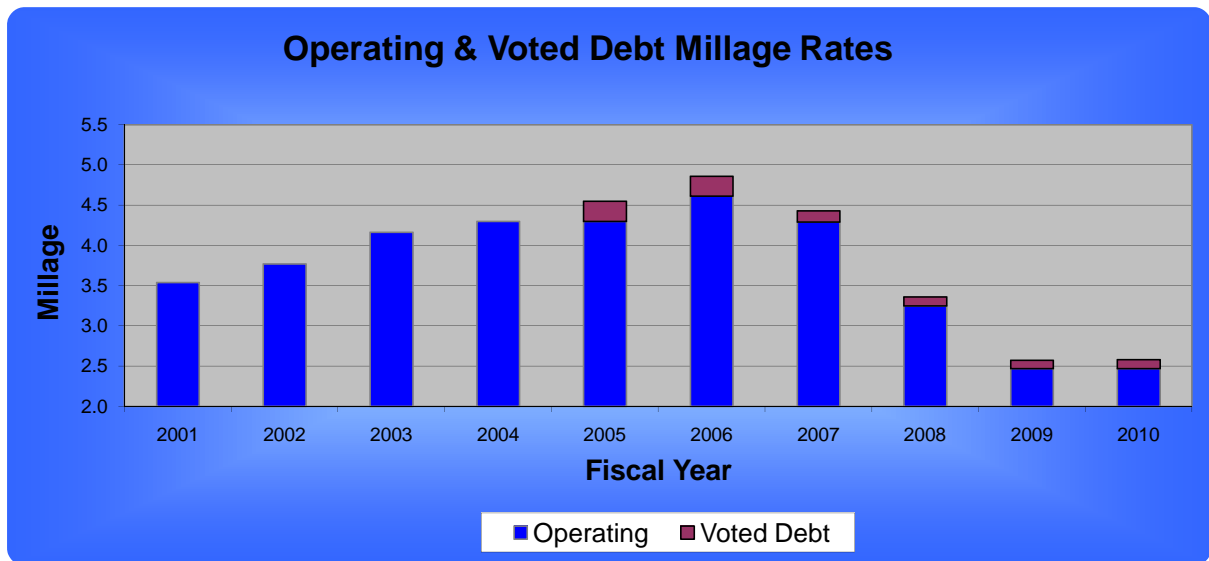
House Bill 1B was passed by the Legislature on June 14, 2007 and signed into law on June 21, 2007. A key provision of this legislation provides for maximum millage rates defined as the maximum millage that may be levied with a simple majority vote. House Bill 1B allows for millage rates higher than the 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
2000	1999	3.5495		3.5495
2001	2000	3.5400		3.5400
2002	2001	3.7708		3.7708
2003	2002	4.1658		4.1658
2004	2003	4.3000	0.2500	4.5500
2005	2004	4.3000	0.2500	4.5500
2006	2005	4.6126	0.1374	4.7500
2007	2006	4.2919	0.1100	4.4019
Partial fire assessment	2008	3.2496	0.1022	3.3518
Fire Department Consolidation	2009	2.4714	0.1100	2.5814
2010	2009	2.4714	0.1100	2.5814



General Fund Transfers In

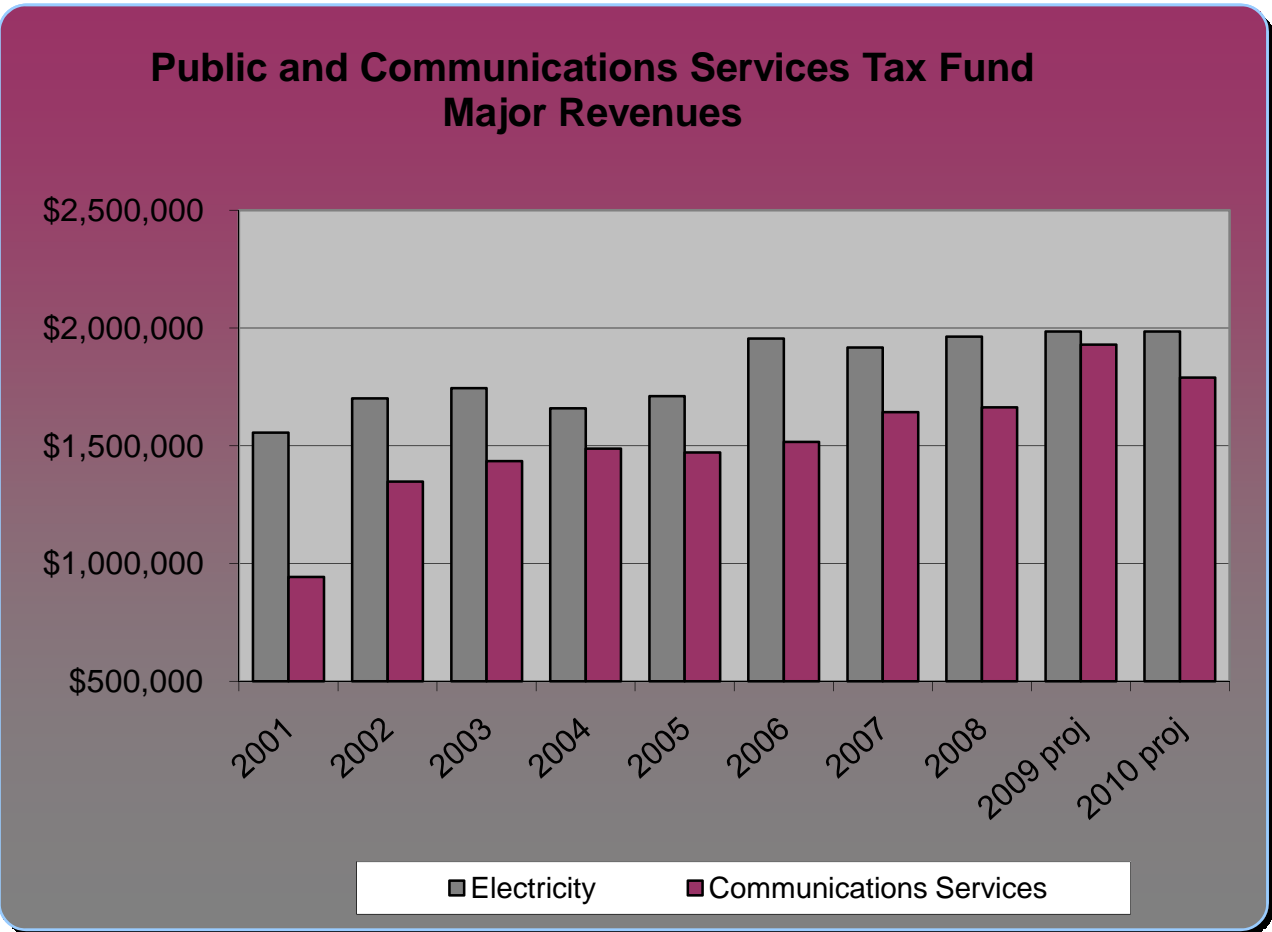
The General Fund receives a number of transfers from other funds which are both recurring and non-recurring in nature. The primary examples of *non-recurring* transfers relate to short-lived special projects such as records imaging and Kiva initiatives as well as transfers associated with grant activity.

Many of the *recurring* transfers are the result of centralized costs being allocated to the funds to which those costs relate. Examples include Utility Billing (Division #1360), City Hall Operator (Division #1915), and recurring Kiva initiatives (Division #1343) to name a few. Two transfers coming from the Public and Communication Service Tax Fund and the Electric Franchise Fee Fund are expected to comprise a significant percentage of the General Fund revenues, approximately 23% and 8%, respectively. These funds have dedicated revenue streams which have been obligated to pay the annual debt service for the 2003 Debt Service Fund (#206) and the 1999 Debt Service Fund (#215). After the debt service has been satisfied remaining fund balances are transferred to the General Fund.

Public and Communications Services Tax Fund

[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]

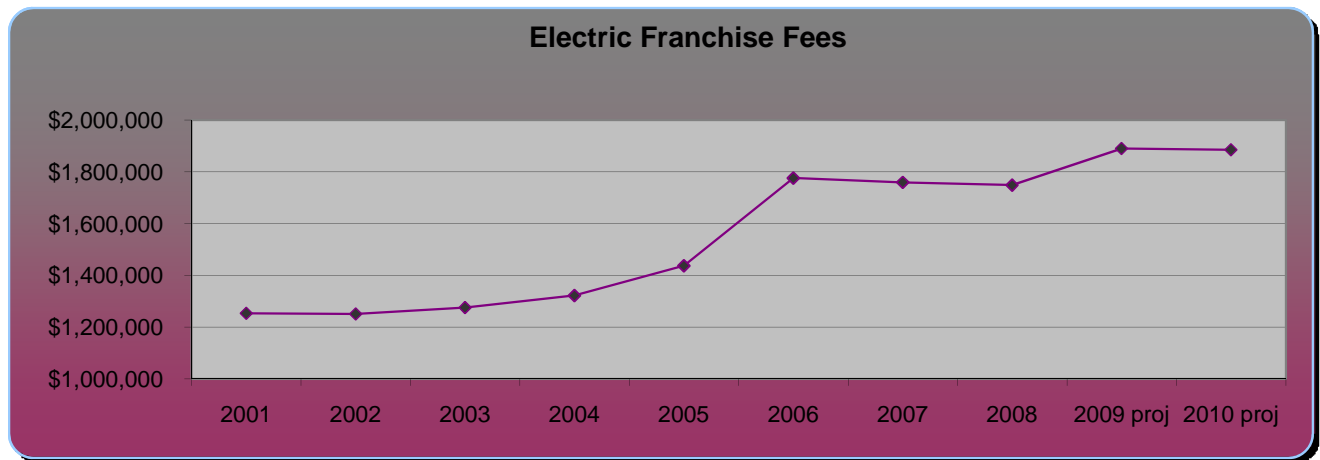
This fund collects utility taxes on electric, water, gas and communication service. The electric utility and communication service taxes make up approximately 91% of the PCST fund revenues. The Florida Legislative Committee on Intergovernmental Relations (LCIR) provides projections for the communications services tax. The other fund revenues were 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 2009 and 2010.



Electric Franchise Fee Fund

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

There is only one revenue stream for this fund – electric franchise fees from Progress Energy. 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.



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
Storm Reserve Fund (#114)	\$135,000	From Solid Waste / Recycling special revenue fund for future emergency storm clean-up; \$1 per month/account
2003 Debt Service Fund (#206)	\$888,000	From PCST and EFFF Funds (50/50) for debt service requirements related to the series 2003 Improvement Refunding Revenue Bonds
1999 Debt Service Fund (#215)	\$178,000	From PCST and EFFF Funds (50/50) for debt service requirements related to the series 1999 Improvement Refunding Revenue Bonds
2004 Capital Project DS Fund (#230)	\$652,000	From General Fund for retirement of principal (\$656,000) related to the line of credit draw for the Senior Center Therapy Pool Expansion
1999 Construction C.P. Fund (#305)	\$300,000	From Road Improvement Fund for construction costs related to the Magnolia Park trail head
Utility/Public Works Facility C.P. Fund (#311)	\$200,000	From Stormwater (\$100,000) and Transportation Improvement (\$100,000) Funds for construction costs related to the Utility/PW Facility
W&S - Renewal & Replacement Fund (#401-3610)	\$250,000	From W&S - Operating (401-3600) for the cost of extensions, enlargements, additions to, or replacement of capital assets of the system and emergency repairs. Per the bond covenants this fund balance must be at least 5% of preceeding year's gross revenues.
Stormwater Fund (#430)	\$61,725	From W&S and General Fund for their portions of Stormwater-Engineering costs (#3810), 20% and 10%, respectively.

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

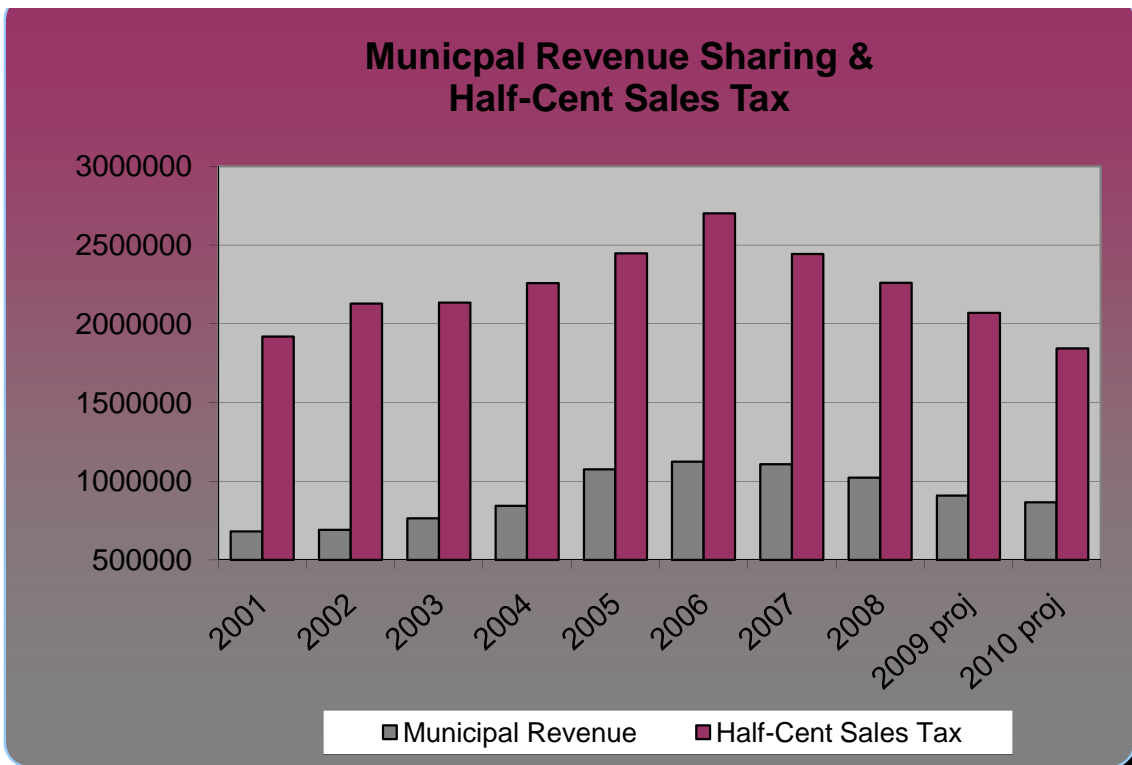
[Sections 206.605(1), 206.879(1), 212.20(6), and 218.20-.26, Florida Statutes]

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 2010 it is expected that this revenue will contribute approximately 5% 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; projections for the upcoming fiscal year come from LCIR. During fiscal year 2010 it is expected that this revenue will contribute approximately 12% 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 will expire on December 31, 2011. Based on the anticipated completion of eligible projects during fiscal year 2010 it is expected that this revenue stream will contribute approximately 76% of this fund's revenues.

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 12,500. 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 11,100 customers. The City retained a consultant to review the adequacy of all utility rates, fees and charges for the operation, maintenance, replacement and debt service of the water and wastewater systems. Rate increases were warranted, approved and were implemented with the billing cycles in October 2009. Please note, this budget has not programmed in any rate increases since the Commission had not yet adopted the new rates. The following charts indicate the old rates as well as the new rates which were approved at the September 28, 2009 Commission meeting:

Charge Type	Water (3/4" meter)		Water - Reclaimed		Water - Irrigation Meters		Sewer ¹	
	Old	New	Old	New	Old	New	Old	New
Base facility charge	\$4.39	\$4.74	\$3.55	\$4.74	N/A	N/A	\$8.09	\$9.30
Base facility charge-non-metered	N/A	N/A	\$8.55	N/A	N/A	N/A	N/A	N/A
Consumption rates per gallon:								
0 - 5,000	\$1.11	\$1.11	\$0.25	\$1.61	\$1.53	\$1.61	\$3.16	\$3.63
5,000 - 10,000	\$1.11	\$1.11	\$0.25	\$2.11	\$1.82	\$2.11	\$3.16	\$3.63
10,001 to 15,000	\$1.53	\$1.61	\$0.25	\$2.61	\$2.13	\$2.61	N/A	N/A
15,001 - 20,000	\$1.82	\$2.11	\$0.25	\$3.44	\$2.44	\$3.44	N/A	N/A
20,001 - 25,000	\$2.13	\$2.61	\$0.50	\$4.75	\$3.04	\$4.75	N/A	N/A
25,001 - 30,000	\$2.44	\$3.44	\$0.50	\$4.75	\$3.04	\$4.75	N/A	N/A
30,001 and over	\$3.04	\$4.75	\$0.50	\$4.75	\$3.04	\$4.75	N/A	N/A

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

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

Approved Positions by Fund/Department

GENERAL FUND

Division/Department	2007-2008 Year-End Budget			2008-2009 Revised Budget			2009-2010 Adopted Budget		
	FTEs			FTEs			FTEs		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
Executive	6	0.00	6.00	6	0.00	6.00	6	0.00	6.00
Finance	15	0.00	15.00	16	0.00	16.00	15	0.00	15.00
General Services	5	0.00	5.00	5	0.00	5.00	4	0.00	4.00
Information Services	11	0.00	11.00	11	0.00	11.00	10	0.00	10.00
Public Works	21	0.00	21.00	21	0.00	21.00	20	0.73	20.73
Community Development	7	0.00	7.00	7	0.00	7.00	7	0.00	7.00
Police - Uniformed	70	0.00	70.00	70	0.00	70.00	70	0.00	70.00
Police - Other	20	0.75	20.75	20	0.75	20.75	19	1.75	20.75
Fire	52	0.00	52.00	0	0.00	0.00	0	0.00	0.00
Parks & Recreation	22	14.63	36.63	18.50	15.57	34.07	18	13.86	31.86
TOTAL	229	15.38	244.38	174.50	16.32	190.82	169.00	16.34	185.34

GOVERNMENTAL FUNDS

Division/Department	2007-2008 Year-End Budget			2008-2009 Revised Budget			2009-2010 Adopted Budget		
	FTEs			FTEs			FTEs		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
Medical Transport	1	0.00	1.00	0	0.00	0.00	0	0.00	0.00
TOTAL	1.00	0.00	1.00	0.00	0.00	0.00	0.00	0.00	0.00

ENTERPRISE FUNDS

Division/Department	2007-2008 Year-End Budget			2008-2009 Revised Budget			2009-2010 Adopted Budget		
	FTEs			FTEs			FTEs		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
Water and Sewer	45	0.00	45.00	45	0.00	45.00	45	0.00	45.00
Development Services	10	0.00	10.00	5	0.00	5.00	5	0.00	5.00
Stormwater	9	0.00	9.00	9	0.00	9.00	9	0.00	9.00
TOTAL	64.00	0.00	64.00	59.00	0.00	59.00	59.00	0.00	59.00

ORGANIZATION-WIDE

	2007-2008 Year-End Budget			2008-2009 Revised Budget			2009-2010 Adopted Budget		
	FTEs			FTEs			FTEs		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
ORGANIZATION-WIDE TOTAL	294.00	15.38	309.38	233.50	16.32	249.82	228.00	16.34	244.34

FTEs - Full-time Equivalents

GENERAL FUND	FYE 2007-2008 Budgeted FTEs		FYE 2008-2009 Budgeted FTEs		2009-2010 Budgeted FTEs *	
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time
Executive 1200 City Manager	2	-	2	-	3	-
1210 City Clerk	4	-	4	-	3	-
Departmental Total	6	0	6	0	6	0
					Asst to CM added; Temp. Clerk Asst eliminated	
Finance 1300 General	7	-	7	-	7	-
1360 Utility Billing & Customer Service	8	-	9	-	8	-
Departmental Total	15	0	16	0	15	0
					Cust Svc Rep eliminated	
General Services 1350 Administration	1	-	1	-	-	-
1310 Human Resources	1	-	1	-	1	-
1330 Purchasing	1	-	1	-	1	-
1910 City Hall	1	-	1	-	1	-
1915 Operator	1	-	1	-	1	-
Departmental Total	5	0	5	0	4	0
					Director eliminated	
Information Services 1340 General	6	-	6	-	5	-
1341 Special Projects	2	-	2	-	2	-
1342 Records Management	2	-	2	-	2	-
1343 Kiva/GIS	1	-	1	-	1	-
Departmental Total	11	0	11	0	10	0
					Systems Administrator eliminated	
Public Works 4410 Administration	2	-	2	-	1	0.73
4412 Roads and ROW Maint. (1 unfunded)	14	-	14	-	14	-
4413 Fleet Maintenance	3	-	3	-	3	-
4414 Facilities Maintenance	1	-	1	-	1	-
4415 Capital Projects	1	-	1	-	1	-
Departmental Total	21	0	21	0	20	0.73
					Secretary FT to PT; * 1 unfunded Maint Worker	
Community Development 1510 Administration	2	-	2	-	2	-
1515 Planning	1	-	1	-	1	-
1520 Dev Review	1	-	1	-	1	-
1525 Urban Beautification	3	-	3	-	3	-
Departmental Total	7	0	7	0	7	0
Police 2110 Office of the Chief	2	-	2	-	2	-
2113 Criminal Investigations	9	-	9	-	9	-
2114 Community Service	6	-	4	-	4	-
2115 Operations	38	-	38	-	39	-
2116 Information Services	17	0.75	18	0.75	17	1.75
2117 Technical Services	4	-	4	-	4	-
2118 Code Enforcement - 1 unfunded	5	-	6	-	5	-
2119 Motorcycle	4	-	4	-	4	-
2120 Canine	2	-	2	-	2	-
2121 Professional Standards	3	-	3	-	3	-
Departmental Total	90	0.75	90	0.75	89	1.75
					Operator FT to PT; *1 unfunded Code Officer	
Fire 2210 Administration	3	-	-	-	-	-
2220 EMS (to Med Trans - FY 06)	-	-	-	-	-	-
2230 Prevention	2	-	-	-	-	-
2240 Operations	46	-	-	-	-	-
2250 Training	1	-	-	-	-	-
Departmental Total	52	0	0	0	0	0
			Consolidation with Seminole County			
Parks and Recreation 7200 Administration	2	-	2	-	2	-
7210 Athletics - General	2	4.16	2	4.15	2	4.15
7212 Athletics - Partnerships	-	0.37	-	-	-	-
7220 Concessions	-	1.73	-	1.73	-	-
7230 Parks & Grounds	14.7	3.75	11.2	3.75	10.7	3.75
7240 Program & Special Events	1	1.5	1	1.5	1	1.5
7250 Seniors	1	1.68	1	1.67	1	1.68
7251 Senior Pool	1	-	1	-	1	-
7270 Hound Ground	0.3	-	0.3	-	0.3	-
7280 Splash Playgrounds	-	1.44	-	2.77	-	2.78
Departmental Total	22	14.63	18.5	15.57	18	13.86
					.5 FTE retiring; *.75 FTEs unfunded Maint. Worker	
General Fund Total	229	15.38	174.5	16.32	169	16.34
					Concessions Mgr FT to PT; Pool Attendant PT to FT	
					Outsource neighborhood park maintenance	
MEDICAL TRANSPORT 2610 EMS	1	0	0	0	0	0
WATER & SEWER 3600 Operating	45	0	45	0	45	0
					Water Oper; Mechanic	
DEVELOPMENT SERVICES 2410 Plans and Inspections	4	-	2	-	2	-
2411 Customer Service	5	-	2	-	2	-
2412 Delinquent Permits	1	-	1	-	1	-
Dev Services Total	10	0	5	0	5	0
					Streamlining Department	
STORMWATER 3800 Operating	7	-	7	-	7	-
3810 Engineering	2	-	2	-	2	-
Stormwater Total	9	0	9	0	9	0
CITY-WIDE TOTALS	294	15.38	233.5	16.32	228	16.34
			309.38	249.82	244.34	

* There are 2.75 FTEs which are unfunded for the fiscal year 2009-2010 but presently not recommended for permanent elimination.

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.

The City has entered into capital lease agreements for the acquisition of police vehicles. The following pages summarize the debt service requirements exclusive of the capital lease. A bond issuance is anticipated relative to expansion of the City's reclaimed water system although not yet budgeted. Please see the footnotes for specific information relative to each debt instrument.

City-Wide Debt Service Requirements (detail on successive pages)

Year Ending 9/30	Principal	Interest	Total
2010	\$2,910,158	\$1,415,690	\$4,325,848
2011	\$1,970,084	\$1,323,444	\$3,293,528
2012	\$2,070,908	\$1,244,570	\$3,315,478
2013	\$2,166,765	\$1,159,192	\$3,325,957
2014	\$2,267,657	\$1,065,258	\$3,332,915
2015	\$2,383,586	\$962,972	\$3,346,558
2016	\$2,499,553	\$852,837	\$3,352,390
2017	\$2,625,560	\$737,075	\$3,362,635
2018	\$2,761,608	\$615,226	\$3,376,834
2019	\$2,887,699	\$913,986	\$3,801,685
2020	\$2,291,715	\$1,241,337	\$3,533,052
2021	\$1,179,953	\$1,198,076	\$2,378,029
2022	\$1,454,262	\$2,121,992	\$3,576,254
2023	\$1,118,530	\$2,517,552	\$3,636,082
2024	\$1,077,062	\$2,555,866	\$3,632,928
2025	\$1,048,363	\$2,590,410	\$3,638,773
2026	\$1,013,093	\$2,621,422	\$3,634,515
2027	\$984,596	\$2,649,408	\$3,634,004
2028	\$961,205	\$2,672,312	\$3,633,517
2029	\$944,272	\$2,692,155	\$3,636,427
2030	\$920,101	\$2,182,309	\$3,102,410
2031	\$2,085,000	\$113,625	\$2,198,625

¹ Early principal pay-off of one debt issuance; another issuance restructured

Annual Debt Service Requirements to Maturity

Fiscal Year Ending 9/30	Fund #182 TLBD Special Assessment Revenue Bonds ¹ Series 2001 Wachovia \$2,265,000		Fund #206 Improvement Refunding Revenue Bonds ² Series 2003 Wachovia \$8,870,000		Fund #215 Improvement Refunding Revenue Bonds ² Series 1999 Suntrust \$8,000,000		Fund #225 Limited General Obligation Bonds ³ Series 2002 Wachovia \$3,400,000	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2010	\$55,000	\$97,278	\$645,000	\$235,041	\$75,000	\$82,993	\$75,000	\$145,508
2011	\$55,000	\$94,830	\$660,000	\$216,273	\$95,000	\$78,865	\$80,000	\$142,508
2012	\$60,000	\$92,271	\$685,000	\$196,098	\$115,000	\$73,605	\$85,000	\$139,208
2013	\$65,000	\$89,458	\$700,000	\$174,448	\$135,000	\$67,230	\$85,000	\$135,638
2014	\$65,000	\$86,370	\$725,000	\$150,385	\$150,000	\$59,850	\$90,000	\$131,069
2015	\$70,000	\$83,029	\$750,000	\$125,698	\$175,000	\$51,319	\$95,000	\$126,231
2016	\$70,000	\$79,564	\$775,000	\$100,910	\$195,000	\$41,606	\$100,000	\$121,125
2017	\$75,000	\$75,975	\$800,000	\$74,523	\$210,000	\$30,975	\$105,000	\$115,750
2018	\$80,000	\$72,069	\$825,000	\$46,279	\$235,000	\$19,294	\$115,000	\$110,500
2019	\$85,000	\$67,841	\$855,000	\$15,818	\$250,000	\$435,122	\$120,000	\$104,750
2020	\$90,000	\$63,356			\$417,881	\$869,161	\$125,000	\$98,750
2021	\$90,000	\$58,744			\$393,797	\$892,220	\$130,000	\$92,500
2022	\$95,000	\$53,944			\$371,765	\$913,671	\$135,000	\$86,000
2023	\$100,000	\$48,825			\$350,893	\$933,989	\$145,000	\$79,250
2024	\$105,000	\$43,444			\$331,130	\$953,228	\$150,000	\$72,000
2025	\$115,000	\$37,669			\$312,413	\$971,066	\$160,000	\$64,500
2026	\$120,000	\$31,500			\$295,456	\$987,934	\$165,000	\$56,500
2027	\$125,000	\$25,069			\$278,677	\$1,003,903	\$175,000	\$48,230
2028	\$130,000	\$18,375			\$263,517	\$1,018,999	\$185,000	\$39,500
2029	\$140,000	\$11,288			\$248,485	\$1,033,279	\$195,000	\$30,250
2030	\$145,000	\$3,806			\$234,957	\$520,022	\$200,000	\$20,500
2031							\$210,000	\$10,500
	\$1,935,000	\$1,234,705	\$7,420,000	\$1,335,473	\$5,133,970	\$11,038,331	\$2,925,000	\$1,970,767

¹ The TLBD Debt Service Fund underwent a reforecast by Government Services Group which slightly increased the annual assessment in fiscal year 2008 for the purpose of meeting this bond obligation to \$43/ERU. The new legal maximum through fiscal year 2012 for the annual capital assessment has been established at that same rate.

² The Public Communication Services Tax and Electric Franchise Fee Funds have been established to pay debt service expenses related to the Improvement Refunding Revenue Bonds, Series 1999 and 2003. The maturity dates for Series 2003 are from 10/1/04 to 10/1/18, for Series 1999 the maturity dates are from 10/1/99 to 10/1/29. Anticipated revenues from these funds are expected to be more than sufficient for the debt service requirements.

³ 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 represents an approximate 10% decrease from the prior year. Consequently, a slight increase in the voted debt millage rate was warranted, however, the Commission approved a \$28,100 transfer from the General Fund in order to maintain the millage rate at 0.1100 mills.

Annual Debt Service Requirements to Maturity

Year Ending 9/30	Fund #401-3600 Water & Sewer Refunding Revenue Bonds ¹ Series 2000 Wachovia \$6,969,191		Fund #401-3600 Water & Sewer Refunding Revenue Bonds ¹ Series 2001 Wachovia \$6,065,000		Fund #401-3600 Water & Sewer Refunding Revenue Bonds ¹ Series 2002 Wachovia \$13,980,000		TOTAL WATER & SEWER		TOTAL
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2010	\$60,000	\$156,303	\$255,000	\$214,390	\$700,000	\$452,893	\$1,015,000	\$823,586	\$1,838,586
2011	\$65,000	\$153,453	\$270,000	\$203,871	\$725,000	\$423,049	\$1,060,000	\$780,373	\$1,840,373
2012	\$70,000	\$150,203	\$275,000	\$192,396	\$760,000	\$391,018	\$1,105,000	\$733,617	\$1,838,617
2013	\$65,000	\$146,703	\$300,000	\$180,296	\$795,000	\$356,505	\$1,160,000	\$683,504	\$1,843,504
2014	\$75,000	\$143,388	\$310,000	\$166,646	\$830,000	\$319,528	\$1,215,000	\$629,562	\$1,844,562
2015	\$85,000	\$139,563	\$320,000	\$152,308	\$865,000	\$277,731	\$1,270,000	\$569,602	\$1,839,602
2016	\$80,000	\$135,100	\$345,000	\$137,268	\$910,000	\$231,138	\$1,335,000	\$503,506	\$1,838,506
2017	\$90,000	\$130,900	\$355,000	\$120,708	\$965,000	\$183,125	\$1,410,000	\$434,733	\$1,844,733
2018	\$95,000	\$125,950	\$375,000	\$103,313	\$1,010,000	\$133,750	\$1,480,000	\$363,013	\$1,843,013
2019	\$100,000	\$120,725	\$390,000	\$84,750	\$1,060,000	\$82,000	\$1,550,000	\$287,475	\$1,837,475
2020	\$105,000	\$115,225	\$415,000	\$65,250	\$1,110,000	\$27,750	\$1,630,000	\$208,225	\$1,838,225
2021	\$115,000	\$109,450	\$435,000	\$44,500			\$550,000	\$153,950	\$703,950
2022	\$397,498	\$1,045,627	\$455,000	\$22,750			\$852,498	\$1,068,377	\$1,920,875
2023	\$522,638	\$1,455,488					\$522,638	\$1,455,488	\$1,978,126
2024	\$490,931	\$1,487,194					\$490,931	\$1,487,194	\$1,978,125
2025	\$460,950	\$1,517,175					\$460,950	\$1,517,175	\$1,978,125
2026	\$432,638	\$1,545,488					\$432,638	\$1,545,488	\$1,978,126
2027	\$405,919	\$1,572,206					\$405,919	\$1,572,206	\$1,978,125
2028	\$382,688	\$1,595,438					\$382,688	\$1,595,438	\$1,978,126
2029	\$360,788	\$1,617,338					\$360,788	\$1,617,338	\$1,978,126
2030	\$340,144	\$1,637,981					\$340,144	\$1,637,981	\$1,978,125
2031	\$1,875,000	\$103,125					\$1,875,000	\$103,125	\$1,978,125
	\$6,674,191	\$15,204,023	\$4,500,000	\$1,688,446	\$9,730,000	\$2,878,487	\$20,904,191	\$19,770,956	\$40,675,147

1 All the Water and Sewer bonds are revenue bonds. As such the City has pledged the revenue derived from the acquired or constructed assets to pay the debt service. A look at the total annual bond requirements for this utility reflects a level annual requirement. This fund continues to have fund equity in excess of the target fund equity of 25% of operating expenses. Rate increases have been approved to go into effect with the October 2009 bill runs. These new rates are not reflected in the adopted budget but will be incorporated into a mid-year amendment now that they have been formally adopted. The rate increases are needed to meet debt coverage requirements.

Annual Debt Service Requirements to Maturity

Year Ending 9/30	Fund #192 Capital Improvement Revenue Note ¹ Series 2004A \$575,907		Fund #213 Special Assessment Revenue Note ² Series 2006 \$430,000		Fund #230 Capital Improvement Revenue Note ³ Series 2004 \$2,500,000 maximum line	
	Principal	Interest	Principal	Interest	Principal	Interest
2010	\$369,899	\$16,398	\$19,293	\$11,386	\$655,966	\$3,500
2011	July 1, 2010 entire balance due; successor debt instrument yet to be determined		\$20,084	\$10,595	This budget reflects the full pay-off of the outstanding principal balance related to the Senior Center Expansion.	
2012			\$20,908	\$9,771		
2013			\$21,765	\$8,914		
2014			\$22,657	\$8,022		
2015			\$23,586	\$7,093		
2016			\$24,553	\$6,126		
2017			\$25,560	\$5,119		
2018			\$26,608	\$4,071		
2019			\$27,699	\$2,980		
2020			\$28,834	\$1,845		
2021			\$16,156	\$662		
	\$369,899	\$16,398	\$277,703	\$76,584	\$655,966	\$3,500

¹ This note series was issued in 2004 to refinance series 2000B and to finance additional landscaping and irrigation along the Oak Forest subdivision wall. The City covenants to designate payments received from Oak Forest special assessments to pay the debt service on this note. The fixed interest rate is 4.22% and the entire principal must be paid off with a successor instrument by July 1, 2010. The Oak Forest Debt Service Fund recently underwent a reforecast by Government Services Group which slightly increased the annual assessment for the purpose of meeting this obligation and its successor. The new legal maximum for the annual capital assessment has been established at \$72.00 per ERU through fiscal year 2012.

² The City issued this Special Revenue Note to provide financing for the Tuscawilla Lighting and Beautification Project, Phase II. Prepayments in 2006 were utilized to retire principal of \$93,400. Additional principal of approximately \$6,700, \$10,700, and \$38,000 was retired in fiscal years' 2007, 2008 and 2009, respectively. The new legal maximum for the annual capital assessment has been established at \$17.00 per ERU through fiscal year 2012.

³ The City had a \$2,500,000 line of credit with SunTrust which is now closed. The variable interest rate is tied to the LIBOR. Principal payments commence on June 1st. The only outstanding draw was \$750,000 for the Senior Center Therapy Pool which occurred in fiscal year 2008. This adopted budget reflects a full pay-off of the outstanding principal.

Capital

The City's Capital Improvements Element (CIE) exists to maintain a financially feasible plan for providing the infrastructure required to meet the adopted levels of service for existing and future populations. The CIE must be submitted annually to the Florida Department of Community Affairs. The City updates and revises the projected needs and costs as part of the annual budget process. Each subsequent update incorporates refinements to programs and funding strategies which serve as a basis for program implementation. The implementation of the CIE linked to the financially feasible City budget and five-year Capital Improvements Program (CIP) offers more accurate long-range planning. The CIE sets out a five-year capital expenditure program designed to implement the Plan's goals, objectives, and policies and ensures that adopted levels of service standards are met and maintained. The dollar threshold for this asset schedule is \$50,000. The current five-year CIP list by Department is included in the Appendix of this document. The CIE schedule only includes capital which serves to maintain levels of service; therefore, it is by definition a subset of the all capital projects in the Capital Improvements Program. In the development of the Capital Improvements Program, the City reviews the operational impact of each project. Phase A of the reclaimed water augmentation pump station is included in the CIP but excluded from the budget document. The 2010 budget will be amended, when the project is finally determined and related funding is secured.

The following pages summarize the 2009-2010 capital budgets (\$1,000 threshold) for all funds. The capital lease and the new mobile/desktops for the police department are excluded from the CIP because *individually* those assets do not meet the threshold requirement. Following the asset description is a column which indicates by an X whether the asset is considered significant and/or non-routine. If applicable, the anticipated impact on the annual operating budget for that particular capital asset is estimated. Two such expenditures will actually reduce annual operating costs. It should be noted that although Magnolia Park will eventually have a slight affect on the operating budget in the areas of utilities and maintenance, this will not be material in fiscal year 2010 due to an anticipated completion date late in the fiscal year.

CAPITAL IMPROVEMENTS PROGRAM BY DEPARTMENT
FY 2009/10 to FY 2014/15

Account Number	Project Name	Funding Source	Description/Justification	Location	Ranking Score	Year 1 2009/10	Year 2 2010/11	Year 3 2011/12	Year 4 2012/13	Year 5 2013/14	Year 6 2014/15	TOTALS (Years 1-6)	Operating Budget Impact 2009/2010
Department: PARKS & RECREATION													
305-65000-70008	Magnolia Park	CF-305 & 1CTX	Outdoor amphitheatre furthers the network of public green spaces that form the framework for the Town Center and promotes & expands trail system; Improves recreational opportunities consistent with the recreational needs of residents; Is a catalyst for private development in the Town Center; Accommodates growth through additional active recreational area [LOS].	Winter Springs Town Center	10	\$ 1,188,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,188,750	TBD
7270-65000-70013	Central Winds Park Expansion Improvements (Dog Park)	GRT/GNF	Permanent dog park expansion consistent with recreational needs of residents; Utilizes grant funding; Accommodates growth through additional active recreational area [LOS].	CWP Expansion near SR 434	8	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 20,500
7230-53180	Neighborhood Community Center	GRT	Torcaso Park expansion consistent with recreational needs of residents; Utilizes grant funding.	Torcaso Park	6	\$ -	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ -
not yet established	Senior Fitness Center	GRT	Convert Civic Center to Senior Fitness Center	Sunshine Park		\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -
not yet established	Civic or Event Center	BND, GRT & PIMF	City Civic Center expansion consistent with recreational needs of residents; Utilizes grant funding.	Town Center	6	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000	\$ -	\$ 5,000,000	\$ -
not yet established	Central Winds Park Athletic Center	BND, GRT & PIMF	Multi-purpose athletic building expansion consistent with recreational needs of residents; Utilizes grant funding.	CWP Amphitheatre Area	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,500,000	\$ 8,500,000	\$ -
TOTAL						\$ 1,288,750	\$ 600,000	\$ -	\$ -	\$ 5,000,000	\$ 8,500,000	\$ 15,388,750	\$ 20,500
Department: POLICE													
2110-62000	New Storage Building	GNF	New 40x50 out building to be used for the secure storage of bulk property and evidence storage	Police Department	6	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -
TOTAL						\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -

**CAPITAL IMPROVEMENTS PROGRAM BY DEPARTMENT
FY 2009/10 to FY 2014/15**

Account Number	Project Name	Funding Source	Description/Justification	Location	Ranking Score	Year 1 2009/10	Year 2 2010/11	Year 3 2011/12	Year 4 2012/13	Year 5 2013/14	Year 6 2014/15	TOTALS (Years 1-6)	Operating Budget Impact 2009/2010
Department: PUBLIC WORKS													
312-65000-30061	City Hall Expansion	BND, PBIF, & RSV	Expands existing facility to accommodate demands due to City growth.	Town Center	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,900,000	\$ 1,900,000	\$ -
104-65000-30075	Resurfacing	LGTX	Major maintenance; Refurbishes existing streets so that transportation network is maintained.	City Wide	6	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,500,000	\$ -
115-65000-30055	Michael Blake Blvd.(Spine Road)	1CTX	Services future demand and addresses future deficiency of SR 434 by expanding interconnecting collector road network in Town Center to reduce demand on SR 434.	Town Center	4	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -
115-65000-30130	Sidewalks-Shetland/Northern	1CTX & GRT	Safety improvement; Improves City collector streets with the addition of sidewalks to increase safety of pedestrians in cooperation with Seminole County.	Northern Way / Shetland Avenue Sidewalk	6	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -
115-65000-30134	Wade Street/419 Improvements	STM	Safety improvements; Furthers safe transportation network to ensure adequate movement of people and goods.	SR 419	10	\$ 630,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 630,000	\$ -
115-65000-30121	Doran Drive	1CTX	Doran Drive (Blumberg to high school)- Refurbishes collector road so that existing LOS is maintained.	Town Center	6	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ -
115-65000-30134	Ranchlands Paving	1CTX	Dirt road paving provides supporting infrastructure to enhance existing housing stock.	Ranchlands	6	\$ 700,000	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ 1,400,000	\$ (10,000)
115-65000-30132	Residential Road Reconstruction	1CTX	Rebuilds existing neighborhood streets so that transportation network is maintained.	Various	6	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ -
not yet established	North Moss Road	1CTX	Major maintenance- Refurbishes collector road so that existing LOS is maintained.	Moss Road	6	\$ -	\$ -	\$ 1,300,000	\$ -	\$ -	\$ -	\$ 1,300,000	\$ -
115-65000-30xxx	Sherry Ave Decel Lane	FDOT	Helps ensure adequate movement of people and goods.	SR 419 & Sherry Ave	6	\$ 125,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ -
140-65000-30085	Hayes Road Decel Lane	STM	Helps ensure adequate movement of people and goods.	SR 434 & Hayes Road	6	\$ 130,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,000	\$ -
140-65000-30112	Vistawilla Drive Decel Lane	STM	Helps ensure adequate movement of people and goods.	SR 434 & Vistawilla	6	\$ 160,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160,000	\$ -
not yet established	Tuscora Drive Decel Lane	TIF	Helps ensure adequate movement of people and goods.	SR 434 & Tuscora	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 160,000	\$ 160,000	\$ -
115-65000-30121	Town Center Streetscape Ph II	1CTX	Improves road function and beautification.	Tuskawilla Road	6	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -
115-65000-30121	Orange Avenue Loop	TIF	Improves road function and beautification.	Orange Av to Central Winds Park (SR 434) - Town Center	6	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000	\$ -
TOTAL						\$ 4,145,000	\$ 950,000	\$ 1,550,000	\$ 250,000	\$ 250,000	\$ 3,810,000	\$ 10,955,000	\$ (10,000)

**CAPITAL IMPROVEMENTS PROGRAM BY DEPARTMENT
FY 2009/10 to FY 2014/15**

Account Number	Project Name	Funding Source	Description/Justification	Location	Ranking Score	Year 1 2009/10	Year 2 2010/11	Year 3 2011/12	Year 4 2012/13	Year 5 2013/14	Year 6 2014/15	TOTALS (Years 1-6)	Operating Budget Impact 2009/2010
Department: STORMWATER													
3800-65000	TMDL Water Quality Management	SUF	Mandate to meet State water quality regulations; Improves surface water quality.	City Wide	6	\$ 50,000	\$ 50,000	\$ 75,000	\$ -	\$ -	\$ -	\$ 175,000	\$ -
3800-65000	Lombardy Canal Piping	SUF	Major maintenance enabling efficient operation.	Lombardy Road area	6	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -
3800-64400	Equipment - Streetsweeper	SUF	Equipment replacement enabling improved efficiency.	City Wide	6	\$ -	\$ -	\$ 110,000	\$ -	\$ -	\$ -	\$ 110,000	\$ -
3800-65000-30140	Stormwater Pipe Relining	SUF	Major Maintenance	City Wide	6	\$ 45,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 295,000	\$ -
TOTAL						\$ 145,000	\$ 100,000	\$ 235,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 630,000	\$ -

Department: WATER & SEWER UTILITY - Administration													
311-65000-30037	Utility/Public Works Facility Admnstrn Bldg	CF-311	Consolidates management.	Old Sanford-Oviedo Rd	4	\$ 1,139,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,139,000	\$ 20,000
TOTAL						\$ 1,139,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,139,000	\$ 20,000

Department: WATER & SEWER UTILITY - Potable Water													
3600-62100	SR 46 Alternative Water Supply	UEF	Study of surface water supply as a means of reducing demand on potable water	City Wide	6	\$ 75,000	\$ -	\$ 75,000	\$ 100,000	\$ -	\$ -	\$ 250,000	\$ -
3600-65000-30028	Electrical Improvements to WTP #2	UEF	Major maintenance.	WTP #2	6	\$ 375,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 375,000	\$ -
not yet established	WTP #1 Storage Tank 1 Resurfacing	UEF	Major maintenance.	WTP #1	6	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ -	\$ 70,000	\$ -
not yet established	WTP #2 Storage Tank Resurfacing	UEF	Major maintenance.	WTP #2	6	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ 60,000	\$ -
not yet established	WTP #3 Storage Tank Resurfacing	UEF	Major maintenance.	WTP #3	6	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ -
3600-62100	New Variable Frequency Controls WTP#1	UEF	Control upgrades.	WTP #1	6	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 3,000
not yet established	SR 434 Spine Rd to Tuscora Dr. Water Line	UEF	Water system looping.	SR 434 to Spine Rd/Tuscora	4	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000	\$ -
not yet established	SR 434 Tuscora Dr. to Vistawilla Dr. Water Line	UEF	Water system looping.	SR 434/ Spine Rd to SR 417	4	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000	\$ -
3640-65000-30053	Spine Rd (Michael Blake Blvd) Water Line	UCF	Water system looping.	Town Center	4	\$ 213,143	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 213,143	\$ -

**CAPITAL IMPROVEMENTS PROGRAM BY DEPARTMENT
FY 2009/10 to FY 2014/15**

Account Number	Project Name	Funding Source	Description/Justification	Location	Ranking Score	Year 1 2009/10	Year 2 2010/11	Year 3 2011/12	Year 4 2012/13	Year 5 2013/14	Year 6 2014/15	TOTALS (Years 1-6)	Operating Budget Impact 2009/2010
not yet established	Packed Towers WTP #1	BND	Water quality upgrades.	WTP #1	4	\$ -	\$ -	\$ 2,500,000	\$ -	\$ -	\$ -	\$ 2,500,000	\$ -
not yet established	Chlorine Conv. WTP# 1	BND	Water quality upgrades.	WTP #1	4	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000	\$ -
not yet established	Packed Towers WTP #3	BND	Water quality upgrades.	WTP #3	4	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -	\$ 1,500,000	\$ -
not yet established	Packed Towers WTP #2	BND	Water quality upgrades.	WTP #2	4	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -
TOTAL						\$ 738,143	\$ 140,000	\$ 2,645,000	\$ 1,860,000	\$ 1,500,000	\$ 200,000	\$ 7,083,143	\$ 3,000
Department: WATER & SEWER UTILITY - Reclaimed Water													
3640-65000-30043	Lake Jesup Water Study	UCF	Lake Jesup Water Study for reuse augmentation project- to augment and expand the use of reclaimed water for irrigation purposes, as a means of reducing demands of growth on the Floridan Aquifer.	Lake Jesup	6	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,000	\$ -
not yet established	Reclaimed Water Augmnt Pump Station - Phase A	BND	Augments demand on the City's potable water system so that the City will not exceed its 2013 CUP allocation and allows the expansion of the City's reclaimed water system.	Shore of Lake Jesup/Spray fields	6	\$ 2,950,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,950,000	\$ 75,000
not yet established	Reclaimed Water Distribution - Phase 1	BND	Expands reclaimed water system and reduces demand on the City's potable water system so that the City will not exceed its 2013 CUP allocation.	City Wide	6	\$ -	\$ 1,025,000	\$ 1,025,000	\$ -	\$ -	\$ -	\$ 2,050,000	\$ -
not yet established	Reclaimed Water Distribution - Phase 2	BND	Expands reclaimed water system and reduces demand on the City's potable water system so that the City will not exceed its 2013 CUP allocation.	City Wide	6	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ 2,000,000	\$ -
not yet established	Reclaimed Water Distribution - Phase 3	BND	Expands reclaimed water system and reduces demand on the City's potable water system so that the City will not exceed its 2013 CUP allocation.	City Wide	6	\$ -	\$ -	\$ -	\$ 1,030,000	\$ 1,030,000	\$ -	\$ 2,060,000	\$ -
TOTAL						\$ 3,035,000	\$ 1,025,000	\$ 2,025,000	\$ 2,030,000	\$ 1,030,000	\$ -	\$ 9,145,000	\$ 75,000

**CAPITAL IMPROVEMENTS PROGRAM BY DEPARTMENT
FY 2009/10 to FY 2014/15**

Account Number	Project Name	Funding Source	Description/ Justification	Location	Ranking Score	Year 1 2009/10	Year 2 2010/11	Year 3 2011/12	Year 4 2012/13	Year 5 2013/14	Year 6 2014/15	TOTALS (Years 1-6)	Operating Budget Impact 2009/2010
Department: WATER & SEWER UTILITY - Sanitary Sewer													
3600-65000	Replace Variable Freqncy Contrls EWWTP	UEF	Major maintenance.	EWWTP	6	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ -
3600-65000-30123	West Force Main Rerouting / Design	UEF	Bolsters service to new growth; Improves efficiency.	Lift Station 10 Discharge	8	\$ 285,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 285,000	\$ 10,000
3600-62100	East Force Main Rerouting / Design	UEF	Bolsters service to new growth; Improves efficiency.	Tuskawilla	8	\$ 50,000	\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ -
3610-65000-30030	Sewer Line Restoration	R&R	Annual reline of portions of system.	City Wide	6	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,500,000	\$ -
not yet established	WWRF Sand Filter	UEF	Increases capacity for new growth; Improves efficiency.	WWRF	6	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000	\$ -
3600-65000	WWRF Plant #1 Painting	UEF	Major maintenance.	WWRF	6	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ -
not yet established	Backhoe	UEF	Equipment Replacement	City Wide	6	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ -	\$ 80,000	\$ -
TOTAL						\$ 720,000	\$ 600,000	\$ 330,000	\$ 250,000	\$ 500,000	\$ 250,000	\$ 2,650,000	\$ 10,000

Funding Sources:		Funding Sources:	
1CTX	One Cent Sales Tax (Road)	PBIF	Public
BND	Bonds	PIMF	Park & Rec
CF-305	1999 Construction Capital Project F	PRV	Private
CF-311	Construction Fund - 311	R&R	Utility
DEF	Development Services Enterprise	RSV	Reserves
FIMF	Fire Impact Fee Fund	STM	Stimulus Federal Funding
FDOT	Florida Dept of Transportation	SUF	Stormwater Utility Enterprise Fund
GNF	General Fund	TIF	Transportation Impact Fee Fund
GRT	Grants & CDBG	TLBD	Assessment District (Tuscawilla Lighting & Beautifictn)
LGTX	Local Option Gas Tax	UCF	Utility Construction Fund
MTF	Medical Transportation Fund	UCF	Utility Construction Fund
OFD	Assessment District (Oak Forest Wall)	UEF	Utility Enterprise Fund

CITY OF WINTER SPRINGS
FISCAL YEAR 2009-2010

TOTAL CAPITAL OUTLAY
 Inclusive of baseline, new, and capital lease

		X	
		Significant & Non-routine	Additional Annual Operating Cost
<u>GENERAL FUND</u>			
<u>Executive - City Manager</u>			
Data Processing Equipment - Desktop computer w/ 19"Monitor (1)	\$1,250		
<u>Finance - General</u>			
Data Processing Equipment - Munis Employee Self Serve payroll module	\$11,300		
<u>Finance - Utility Billing</u>			
Data Processing Equipment - Munis Online Self-Service update (requires 4J's module)	\$6,620		
Data Processing Equipment - Go Docs module (e-Billing capability)	\$7,225		
Data Processing Equipment - Desktop computer w/ 19"Monitor (4)	\$5,000		
Equipment - General - Versaprobos	\$4,600		
	\$23,445		
<u>Information Services - Special Projects</u>			
Data Processing Equipment - VMWare ESX V13 Software	\$9,250		
Data Processing Equipment - VMWare Dell 1950 Hosts	\$9,000		
	\$18,250		
<u>Public Works - Administration</u>			
Data Processing Equipment - Dell Optiplex computer w/ 19"Monitor (1)	\$1,250		
<u>Community Development - Urban Beautification</u>			
Equipment - General - Message Board	\$27,000		
<u>Community Development - Streetlighting</u>			
Infrastructure - Five street lights erected at these new locations: 767 S. Edgemon (1); 749 S. Edgemon (1); Osceola & Elk (1); Shepard & Mark (1); Erie Court (1)	\$3,000		
<u>Police - Criminal Investigations</u>			
Lease Purchase - 2006 Chevy Impala (1)	\$4,682	X	
Vehicle - Patrol Car Replacement (1)	\$28,000	X	
	\$32,682		
<u>Police - Operations</u>			
Lease Purchase - 2007 Chevy Impala (18); 2006 Chevy Impala (4)	\$102,800	X	
Equipment - General - Rifle (2)	\$2,200		
Equipment - General - Vericom System (THI appl. and meas.)	\$5,000		
Equipment - General - Tasers/holsters (28)	\$26,880		
Equipment - General - Tactical Blanket	\$9,000		
Equipment - General - Night Vision (4)	\$16,000		
Equipment - General - Traffic wands/LED lights	\$2,500		
Vehicle - Patrol Car Replacement (5)	\$140,000	X	
Vehicle - Motorcycles (2)	\$30,000		
Vehicle - ATV (3)	\$23,471		
Data Processing Equipment - Dell Optiplex computer w/ 19" monitor (5)	\$6,250		
Data Processing Equipment - Aircard Modem	\$1,500		
	\$365,601		
<u>Police - Information Services</u>			
Data Processing Equipment - New mobile/desktop computers (78)	\$150,000		
<u>Police - Technical Services</u>			
Lease Purchase - 2007 Chevy Trailblazer (2)	\$9,350		
<u>Police - Code</u>			
Lease Purchase - 2006 Chevy Colorado Truck (1)	\$4,682	X	
Equipment - General - Mobile Radio (1)	\$3,734		
Vehicle - Patrol Car Replacement (1)	\$28,000		
	\$36,416		
<u>Parks & Recreation - Parks and Grounds</u>			
Equipment - General - Shade structure 50x50 Mega Span shade system (Trotwood youth playground)	\$45,000	X	
<u>Parks & Recreation - Programs</u>			
CIP - Civic Center Upgrades - need study	\$25,000		
<u>Parks & Recreation - Hound Ground</u>			
CIP - Dog Park construction	\$100,000	X	\$20,500
Total General Fund - Capital Outlay (inclusive of capital leases)	<u>\$849,544</u>		

CITY OF WINTER SPRINGS
FISCAL YEAR 2009-2010

TOTAL CAPITAL OUTLAY
 Inclusive of baseline, new, and capital lease

		X	
		Significant & Non-routine	Additional Annual Operating Cost
<u>OTHER GOVERNMENTAL FUNDS</u>			
<u>Transportation Improvement Fund #104</u>			
Equipment - General - Mobile Radio	\$2,800		
Equipment - General - Engine Analyzer	\$8,000		
Vehicles - Ford F-450 Light Dump Truck	\$49,000	X	
CIP - Sidewalks (approximately 250 feet)	\$5,000		
CIP - Underdrains (approximately 500 feet)	\$15,000		
CIP - Resurfacing - mill and resurface with asphaltic base	\$250,000		
	\$329,800		
<u>Arbor Fund #110</u>			
Equipment - General - Watering pump	\$1,000		
<u>Road Improvement Fund #115</u>			
CIP - TC Roads Tuskawilla/Blumberg - litigation	\$10,000		
CIP - Michael Blake Blvd.- expands interconnecting collector road network in Town Center (Spine Road)	\$1,500,000	X	\$1,000
CIP - Hayes Road deceleration / turn lane	\$130,000		
CIP - Vistawilla deceleration / turn lane	\$160,000		
CIP - Doran Drive (Blumberg to High School) - reimburse developer for road improvements	\$200,000	X	
CIP - TC Streetscape Phase 2	\$250,000		
CIP - Northern Way / Shetland Avenue Sidewalk	\$100,000		\$250
CIP - Residential road construction - major road rebuilding	\$100,000		
CIP - SR 419/Wade - safety improvements; turn lanes, intersection	\$630,000	X	(\$1,000) savings
CIP - Ranchlands - paving of existing dirt roads	\$700,000	X	(\$10,000) savings
CIP - Tuscora deceleration / turn lane	\$35,000		
CIP - Sherry deceleration / turn lane	\$125,000		
	\$3,940,000		
<u>Transportation Impact Fee Fund #140</u>			
CIP - Roberts Family Road - reimburse developer for road construction	\$35,000		
<u>Police Impact Fee Fund #150</u>			
Equipment - General - Downflow powder workstation	\$4,550		
Equipment - General - Filtered cyanocryl fuming chamber	\$5,000		
Equipment - General - Forensic light source	\$4,995		
Equipment - General - Advanced forensic work station	\$4,000		
Data Processing Equipment - 1.6TB SAN for in-car camera	\$20,000		
	\$38,545		
<u>1999 Construction Fund #305</u>			
CIP - Magnolia Park outdoor amphitheater	\$1,188,750	X	late FY completion
<u>Utility/Public Works Facility C.P. Fund #311</u>			
CIP - Utility/Public Works Facility - Administration building; storage facility	\$1,139,000	X	\$20,000
Total Other Governmental Funds - Capital Outlay	\$6,672,095		

CITY OF WINTER SPRINGS
FISCAL YEAR 2009-2010

TOTAL CAPITAL OUTLAY
 Inclusive of baseline, new, and capital lease

		X	
		Significant & Non-routine	Additional Annual Operating Cost
<u>ENTERPRISE FUNDS</u>			
<u>Water & Sewer - Operating #401-3600</u>			
Plants and Main - EWRF VFDs	\$60,000		
Plants and Main - SR 46 Alternate water study	\$75,000		
Plants and Main - East force main reroute/design	\$50,000		
Plants and Main - WWRF Plant Rehab	\$75,000		
Plants and Main - WTP #1 Control Upgrades	\$75,000		
Equipment - General - Gate lift	\$3,100		
Equipment - General - Generator 60kw	\$37,000		
Equipment - General - TOC Analyzer	\$3,500		
Vehicles - Replacement Trucks (2)	\$44,000	X	
Data Processing Equipment - Laptops w/ docking station	\$7,500		
Data Processing Equipment - Dell Optiplex computer w/ 19" monitor (1)	\$1,500		
CIP - Elect imp to WTP #2	\$375,000		
CIP - West Force Main reroute	\$285,000		
	<u>\$1,091,600</u>		
<u>Water & Sewer - Renewal and Replacement #401-3610</u>			
CIP - Sewer relining; annual reline of portions of system	\$250,000		
<u>Water & Sewer - Revenue Generation #401-3620</u>			
Plants and Main - SCADA antenna relocation	\$25,402		
<u>Water & Sewer - 2000 Utility Construction #401-3640</u>			
CIP - Lake Jessup water study	\$85,000		
CIP - Spine Road water main	\$213,143		
	<u>\$298,143</u>		
<u>Stormwater - Operating #430-3800</u>			
CIP - Curb inlet replacements	\$15,000		
CIP - Underdrains	\$15,000		
CIP - Pipe relining	\$45,000		
CIP - O'Day Outfall Replacement	\$45,000		
CIP - Lombardy Canal	\$50,000		
CIP - TMDL water quality; mandate to meet State surface water quality regulations	\$50,000		
	<u>\$220,000</u>		
Total Enterprise Funds - Capital Outlay	<u>\$1,885,145</u>		

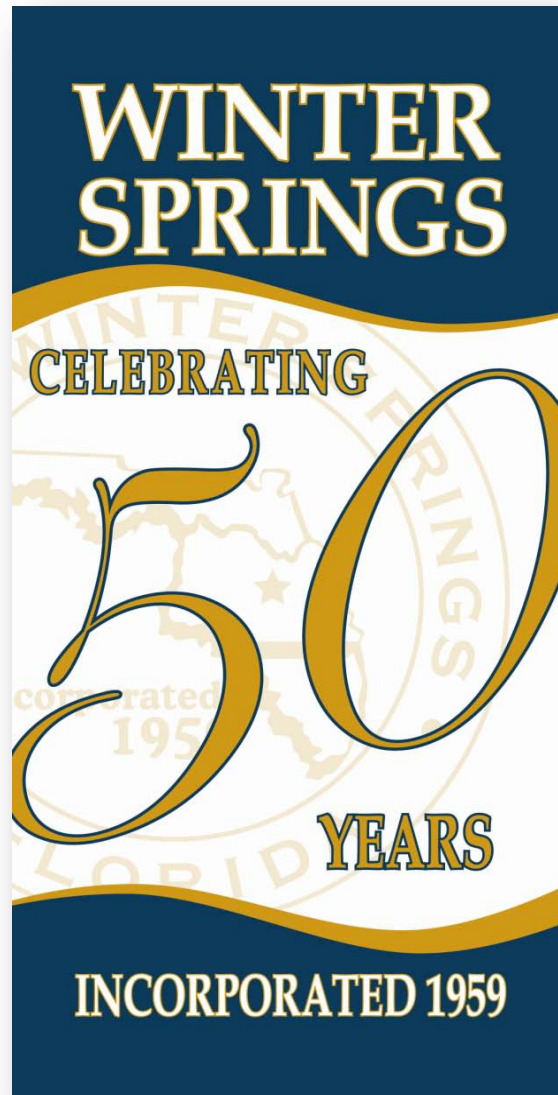
FINANCIAL
and
ORGANIZATIONAL STRUCTURE

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CITY OF WINTER SPRINGS STRATEGIC PLAN

FY 2010 - FY 2012



TRANSPARENCY • CUSTOMER SERVICE • FISCAL RESPONSIBILITY • EXCELLENCE • TEAMWORK

MAYOR

John F. Bush

COMMISSIONERS

Seat One – Jean Hovey

Seat Two – Rick Brown

Seat Three – Gary Bonner

Seat Four – Sally McGinnis

Deputy Mayor/Seat Five – Joanne M. Krebs

CITY MANAGER

Kevin L. Smith

CITY CLERK

Andrea Lorenzo-Luaces

CITY ATTORNEY

Anthony A. Garganese

DEPARTMENT DIRECTORS

Community Development	Randy Stevenson
Finance & Administrative Services	Kelly Balagia
Information Services	Joanne Dalka
Parks & Recreation	Chuck Pula
Police Department	Chief Kevin Brunelle
Utility/Public Works	Kip Lockcuff

OUR MISSION

To provide an efficient delivery of public services through innovation and excellence and promote quality of life by working cooperatively with all of our customers to protect health and safety, improve economic vitality, and enhance neighborhood livability throughout the City.

OUR VISION

To create a vibrant and sustainable high quality community by producing results that matter most to our customers through transparency, outstanding customer service, fiscal responsibility, excellence, and teamwork.

STRATEGIC PLAN CONTENT

Introduction

Goal 1

“Identify tools, timelines, and resources to improve internal and external communication”

Goal 2

“Identify opportunities and develop strategies to create a customer/ business friendly experience”

Goal 3

“Aggressively complete the vision for Town Center”

Goal 4

“Partner with other entities to pursue the development of SeminoleWay”

Goal 5

“Develop strategies to ensure financial accountability and transparency”

Goal 6

“Continue to support and enhance Police/Citizens programs and services”

Goal 7

“Develop and implement a policy for addressing water supply and conservation”

Goal 8

“Explore potential use of volunteers to enhance provision of services”

Appendices:

Strategic Planning (Community Visioning Workshop) Report - Appendix A

Business Community Visioning Workshop Report - Appendix B

INTRODUCTION

The *City of Winter Springs Strategic Plan FY 2010 - FY 2012* is the culmination of months of planning and effort by the various stakeholders in our community including the Mayor and City Commission, City staff, and our citizens and business owners.

The process began in February 2009 with the presentation of the City's Community Visioning Workshop and continued in March 2009 when the City Commission met to discuss the results of the workshop and to formulate those results into both *global* and *specific* goals. A Business Community Visioning Workshop was also held to afford business owners an opportunity to provide their input on the status and future of our city. City staff then met to formulate strategies aimed at accomplishing the specific goals established by the Commission. The final result of these comprehensive efforts is this strategic plan document.

Why did we develop this strategic plan? Strategic planning helps an organization identify where it wants to be at some point in the future and how it is going to get there. By setting goals, and strategies to achieve those goals, a roadmap is created to guide us, as a team, to our ultimate vision. To quote Hall of Fame Coach Paul "Bear" Bryant:

"Set goals - High goals for you and your organization. When your organization has a goal to shoot for, you create teamwork, people working for a common good."

Strategic planning also helps an organization make decisions on allocating its resources to pursue its goals, including its operating, capital and human resources. While each of the various components of a strategic plan is essential to its success, proper resource allocation is an increasingly important element in today's challenging economic environment.

The *City of Winter Springs Strategic Plan FY 2010 - FY 2012* is guided by our Mission Statement and Vision Statement, which are founded on the following basic values that guide all of our actions and reflect what we expect from our employees and elected officials:

- Transparent, Open, and Honest Government
- Customer Service
- Fiscal Responsibility
- Excellence
- Teamwork

The following goals and associated strategies for achieving those goals establish our course to the vision of our future. As we proceed forward, a periodic review of our progress will be undertaken in order to ensure we maintain that course, or adapt as deemed necessary.

As we proudly celebrate our City's 50th Anniversary, with this roadmap in hand we anxiously look forward to our next half century.

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PROMOTE SENSE OF COMMUNITY

Goal 1

Identify tools, timelines, and resources to improve internal and external communication

Goal 1: Identify tools, timelines, and resources to improve internal and external communication.

Strategy 1: Create and implement a new and improved City website.

Timeline: To Be Completed By 12/31/2009

Fiscal Impact: \$0

Outcome: Improves ease of use and access to information by customers via a more intuitive and easier to navigate website.

Strategy 2: Offer Commission and staff external access to City intranet.

Timeline: To Be Completed By 12/31/2010

Fiscal Impact: TBD

Outcome: Improves efficiency by providing Commission and staff an additional means of access to resources, documents, and City archives.

Strategy 3: Implement a *Voice Over IP* phone system.

Timeline: To Be Completed By 09/30/2011

Fiscal Impact: TBD (based upon scope, options, vendor, etc.)

Outcome: Reduces costs, provides greater flexibility and reliability, provides faster response to customer requests, and improves access to users by offering enhanced modes of communication (voice mail notification, unified messaging, etc.).

Strategy 4: Develop and implement *Twitter* and/or *FaceBook* sites for the City.

Timeline: To Be Completed By 10/31/2009

Fiscal Impact: \$0

Outcome: Provides progressive, additional means of communication to advise citizens of ongoing City activities, information, and events (subject to Sunshine Law/Public Records limitations).

Strategy 5: Install a permanent electronic message sign at City Hall.

Timeline: To Be Completed By 04/01/2010

Fiscal Impact: \$27,000

Outcome: Provides an additional communication tool to disseminate information to the public.

Strategy 6: Automate processing and routing of internal forms within various City departments via utilization of *SharePoint*.

Timeline: To Be Completed By 09/30/2010

Fiscal Impact: \$0

Outcome: Improves efficiency by promoting the use of intelligent automated forms-based routing and providing a centralized location for internal users to locate routinely requested information. Reduces staff time. Reduces paper usage, lessening impacts on the environment.

Strategy 7: Facilitate periodic Community and Business Visioning Workshops.

Timeline: Ongoing (initial workshops completed)

Fiscal Impact: \$0 - \$2,000

Outcome: Provides an opportunity for customer input and involvement in on-going City visioning and strategic planning.

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CUSTOMER SERVICE

Goal 2

**Identify opportunities and develop strategies to create a customer/
business friendly experience**

Goal 2: Identify opportunities and develop strategies to create a customer/business-friendly experience.

Strategy 1: Perform comprehensive review of current Utility Billing policies and procedures.

Timeline: To Be Completed By 09/30/2010

Fiscal Impact: \$0 - \$5,000 (Enterprise Fund)

Outcome: Revises policies and procedures as warranted to achieve a reasonable balance between customer relations and the City's fiduciary responsibilities.

Strategy 2: Implement additional customer service training for City staff.

Timeline: To Be Completed By 09/30/2010

Fiscal Impact: \$0-\$5,000 (Enterprise Fund)

Outcome: Provides employees with additional tools and enhanced skill set/knowledge base to assist in delivery of outstanding customer service.

Strategy 3: Implement e-Billing option for Utility customers.

Timeline: To Be Completed By 09/30/2010

Fiscal Impact: \$15,000 (Enterprise Fund)

Outcome: Provides utility customers an option to receive bills electronically and saves money by reducing printing and postage expenses.

Strategy 4: Implement an e-Application for permits, business tax receipts, and Utility Billing forms.

Timeline: To Be Completed By 12/31/2010

Fiscal Impact: \$5,000 - \$10,000 (Enterprise Fund)

Outcome: Creates a more convenient and expeditious process for customers to submit and receive licenses, permits, and forms.

Strategy 5: Implement an e-Application for processing development and building plans.

Timeline: To Be Completed By 09/30/2011

Fiscal Impact: \$0 - \$140,000 (Enterprise Fund)

Outcome: Creates a more expeditious and convenient process for customers to submit, and the City to review, development and building plans.

Strategy 6: Enter Business Tax Receipts and Building Permit payments in KIVA rather than MUNIS.

Timeline: Completed on 07/08/09

Fiscal Impact: \$0

Outcome: Eliminates redundant entry into two systems. Provides more expeditious business tax receipt distribution to customers and ensures timely payment remittance information to the Seminole County Tax Collector's Office.

Strategy 7: Evaluate the feasibility of both an over-the-counter and on-line credit/debit card payment acceptance system.

Timeline: To Be Completed By 09/30/2010

Fiscal Impact: \$5,000 - \$10,000 (Enterprise/General Fund)

Outcome: Expands customers' ability to utilize credit/debit cards in more service areas. Reduces processing fees.

Strategy 8: Institute an Escrow Account System process whereby developers/contractors may deposit funds with the City to offset future building plan and permit fee charges.

Timeline: To Be Completed By 09/30/2010

Fiscal Impact: \$5,000-\$15,000 (Enterprise Fund)

Outcome: Improves efficiency in the delivery of services by allowing developers/contractors the option to secure permits/approvals remotely. Provides an alternative method of payment for developers/contractors to pay for City services.

Strategy 9: Complete upgrade to MUNIS version 7.3 and implement new MUNIS on-line system and time/attendance modules.

Timeline: To Be Completed By 08/01/2010

Fiscal Impact: \$12,500 (Enterprise/General Fund)

Outcome: Provides external customers with an upgraded user interface for greater functionality to view and pay their utility bills. Increases functionality and efficiency in payroll processing and provides online employee access to appropriate Human Resource information.

Strategy 10: Modify current Community Development Department customer phone call routing to ensure prompt and proper customer response.

Timeline: To Be Completed By 10/01/2009

Fiscal Impact: \$1,200 (Enterprise Fund)

Outcome: Improves customer accessibility to staff. Ensures proper direction of calls to appropriate staff and timeliness of response to customer.

Strategy 11: Install an electronic information kiosk in City Hall lobby.

Timeline: To Be Completed By 10/31/2009

Fiscal Impact: \$500 - \$1,000

Outcome: Provides alternative to standing in line; reduces customer wait time; empowers customer by providing electronic access to a range of City information; and maximizes utilization of current staff.

Strategy 12: Develop an Economic Development Incentive Program.

Timeline: To Be Completed By 09/30/2010

Fiscal Impact: TBD

Outcome: Incentivizes smart development and diversifies tax base to reduce the residential tax burden.

ECONOMIC DEVELOPMENT

Goal 3

Aggressively complete the vision for Town Center

Goal 3: Aggressively complete the vision for Town Center.

Strategy 1: Conduct a Commission workshop on the history and vision of the Town Center.

Timeline: Completed on 08/01/2009

Fiscal Impact: \$0

Outcome: Provides the Commission with an outline of the history and original vision of the Town Center, to confirm that vision and modify if the Commission deems warranted.

Strategy 2: Finalize the EAR-based amendments to the Comprehensive Plan associated with the Town Center.

Timeline: To Be Completed By 12/31/2009

Fiscal Impact: \$0

Outcome: Ensures compliance with state mandated deadlines for the Evaluation and Appraisal Report (EAR) which includes goals, objectives, and policies aimed at the urbanization of this section of the City.

Strategy 3: Revise the Land Development Regulations to comply with the adopted EAR-based amendments, including the Town Center.

Timeline: To Be Completed By 08/31/2012

Fiscal Impact: \$10,000

Outcome: Ensures the City's Land Development regulations are consistent with the goals, objectives, and policies of the Comprehensive Plan and facilitate projects that have sustainable densities, promote multi-modal forms of transportation, and encourage mixed-use developments.

Strategy 4: Preserve and complete the street grid pattern established in the Town Center master plan.

Timeline: Ongoing

Fiscal Impact: \$1,000,000 - Michael Blake Blvd (One Cent Sales Tax)
Balance of grid cost TBD

Outcome: Provides the framework for projects that have sustainable densities, promote multi-modal forms of transportation, and encourage mixed-use developments.

Strategy 5: Develop multiple Town Center transportation options.

Timeline: Ongoing

Fiscal Impact: TBD

Outcome: Provides public transportation, multi-purpose sidewalks, bike lanes, trails, specialty-use parking and vehicular parking consistent with Town Center development standards.

Strategy 6: Pursue further reductions of the speed limit along SR 434 in the Town Center District.

Timeline: Ongoing

Fiscal Impact: \$0

Outcome: Reduces speeds and establishes a constrained roadway section that will promote the traditional neighborhood development standards of the Town Center.

Strategy 7: Annex enclaves within the Town Center District.

Timeline: Ongoing

Fiscal Impact: Varies by enclave. Staff will provide site-specific fiscal analysis.

Outcome: Ensures consistency of development standards and continuity of service delivery within the Town Center District.

Strategy 8: Construct Magnolia Park Amphitheater Complex.

Timeline: To Be Completed By 09/30/2010

Fiscal Impact: \$1,200,000 (1999 Bond Construction Fund)

Outcome: Provides a cultural component in the Town Center. Promotes a sense of community and serves as an economic generator. Provides an additional trailhead on the Cross Seminole Trail.

Strategy 9: Implement a revised signage code for the Town Center to include pedestrian and vehicular way-finding signage.

Timeline: To Be Completed By 09/30/2010

Fiscal Impact: \$1,500

Outcome: Enables provision of directional information signage for Town Center venues and businesses.

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ECONOMIC DEVELOPMENT

Goal 4

**Partner with other entities to pursue the development of
SeminoleWay**

Goal 4: Partner with other entities to pursue the development of SeminoleWay.

Strategy 1: Continue ongoing efforts, in conjunction with SeminoleWay partners, to market the concept of SeminoleWay.

Timeline: Ongoing

Fiscal Impact: TBD

Outcome: Creates outside interest from international, national, and state-wide entities in relocating to Winter Springs/SeminoleWay. Utilize the marketing resources of the Chambers of Commerce, Metro Orlando Economic Development Commission, and East Central Florida Regional Planning Council.

Strategy 2: Conduct public hearings for all property owners within the SeminoleWay corridor to begin a dialogue on proposed development codes for the eight affected interchange areas.

Timeline: Ongoing (1st public hearing conducted July 2009)

Fiscal Impact: \$0

Outcome: Provides participation opportunities for stakeholders/property owners on development goals for SeminoleWay properties.

Strategy 3: Collaborate with Seminole County, Sanford, and Oviedo to discuss a unified development code for SeminoleWay.

Timeline: To Be Completed By 10/01/2010

Fiscal Impact: \$0 - \$15,000

Outcome: Provides current and potential property owners/developers within the SeminoleWay corridor assurances of standardized/consistent development standards regardless of the governmental entity within which the property is located.

Strategy 4: Produce a conceptual master/roadway plan for the Greenway Interchange District (GID)/SeminoleWay.

Timeline: To Be Completed By 4/01/2010

Fiscal Impact: \$5,000

Outcome: Provides a working document and marketing tool to be used as a guideline in meetings with property owners and developers when discussing proposed projects in the area. Enables the City staff to determine estimates of infrastructure costs for the GID.

Strategy 5: Pursue quality economic development opportunities in the Greenway Interchange District (GID)/SeminoleWay.

Timeline: Ongoing

Fiscal Impact: TBD

Outcome: Provides a diversified tax base by guiding the smart development of one of the City's premier corporate park properties.

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FISCAL SUSTAINABILITY

Goal 5

Develop strategies to ensure financial accountability and transparency

Goal 5: Develop strategies to ensure financial accountability and transparency.

Strategy 1: Implement a new budgeting paradigm aimed at providing greater fiscal stewardship.

Timeline: Initiated with preparation of FY 2010 budget

Fiscal Impact: \$0 (FY 2010 savings approx. \$1.0M)

Outcome: Ensures Commission established goals are properly aligned with the appropriation of financial resources; that appropriations are consistent with identified needs through implementation of zero-based budgeting; and that the Budget Document provides useful and relevant information to end users.

Strategy 2: Expand City website to include a section/webpage that presents information regarding City purchases, vendors and other useful financial information (“*Winter Springs Checkbook*”).

Timeline: To Be Completed By 12/31/2010

Fiscal Impact: \$0 - \$5,000

Outcome: Provides enhanced transparency on the City’s expenditure of taxpayer dollars.

Strategy 3: Prepare and present a Quarterly Financial Report to City Commission.

Timeline: Ongoing (initiated February 2009)

Fiscal Impact: \$0

Outcome: Provides Commission and citizens with timely information on City’s budgetary and financial position.

Strategy 4: Implement companion financial analysis to all potential development and redevelopment projects presented to City Commission for consideration.

Timeline: Ongoing (initiated August 2009)

Fiscal Impact: \$0

Outcome: Provides Commission with additional tools for informed decision-making regarding potential development and redevelopment projects.

Strategy 5: Create an employee advisory board to review and provide recommendations on employee benefit matters to include pension, safety, health, etc.

Timeline: To Be Initiated By 12/31/2009

Fiscal Impact: \$0

Outcome: Engages employees and affords them an additional opportunity to provide input on relevant personnel matters.

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PUBLIC SAFETY

Goal 6

Continue to support and enhance Police/Citizens programs and services

Goal 6: Continue to support and enhance Police/Citizens' programs and services.

Strategy 1: Create a Citizens Police Academy.

Timeline: Convened *Class #1* on 09/01/2009

Fiscal Impact: \$1,000 (LETF Funded)

Outcome: Enhances communication between the community and the various bureaus within the Police Department to provide citizens with a better understanding of the functions and responsibilities of the Operations, Tech Services, Criminal Investigations, Code Enforcement, Administration, and Information Services bureaus.

Strategy 2: Expand Citizens Police Academy to include other City departments ("*Winter Springs Citizens Academy*").

Timeline: To Be Initiated By 09/01/2010

Fiscal Impact: \$0 - \$500

Outcome: Enhances communication between the community and the various departments within the City to provide citizens with a better understanding of the functions and responsibilities of those departments and the City as a whole.

Strategy 3: Implement Citizens on Patrol (COP) and Volunteers in Police Service (VIPS) Programs.

Timeline: To Be Completed By 10/01/2010

Fiscal Impact: \$1,000 - \$5,000 (potential for long-term cost savings)

Outcome: Enhances visibility and presence of qualified/trained persons to report criminal activity thereby reducing the need for additional sworn officers and civilian personnel.

Strategy 4: Expand Community Outreach Programs.

Timeline: Ongoing

Fiscal Impact: \$2,500 - \$5,000 (LETF funded)

Outcome: Provides enhanced response to the community, e.g. Lock Box and RUOK for the special needs population. Provides interaction between police and the youth of our community, e.g. CYO program, movie nights, and Shop-With-A-Cop, resulting in lower crime rates.

ENVIRONMENTAL STEWARDSHIP

Goal 7

Develop and implement a policy for addressing water supply and conservation

Goal 7: Develop and implement a policy for addressing water supply and conservation.

Strategy 1: Create a Water Conservation Coordinator staff position.

Timeline: To Be Completed By 04/01/2010

Fiscal Impact: \$0 (Reallocate existing staff)

Outcome: Reduces per capita water consumption by having a full time staff member dedicated to proactively working with utility customers to educate users and enforce, if necessary, the rules and regulations related to water use.

Strategy 2: Develop an Irrigation Audit Program to be available to customers at no charge.

Timeline: To Be Completed By 09/30/2010

Fiscal Impact: \$0

Outcome: Provides a customer friendly process to assist customers in reducing their utility bills by minimizing water usage, which will ultimately lower per capita water consumption.

Strategy 3: Adopt the water, sewer and reclaimed water rates necessary to support the state mandated replacement of potable water irrigation with an alternative water source.

Timeline: To Be Completed By 10/01/2009

Fiscal Impact: Increases utility revenues by approximately \$800,000 annually

Outcome: Generates sufficient revenues to cover the new debt required to fund the reclaimed water augmentation treatment and distribution system capital improvements, which will reduce potable water usage.

Strategy 4: Propose Florida Friendly/Waterwise modifications to the Land Development Code.

Timeline: To Be Completed By 10/01/2010

Fiscal Impact: \$5,000 (Enterprise Fund)

Outcome: Reduces the demand for water through the adoption of changes to the City's landscape codes which address native plant usage, water-saving technologies, etc.

Strategy 5: Evaluate alternatives for the City's long-term water supply needs.

Timeline: To Be Completed By 04/30/2012

Fiscal Impact: \$250,000 (Enterprise Fund)

Outcome: Provides the Commission with options for sustaining the long-term viability of the City's water supply, e.g. execute the Interlocal Agreement for the SR 46 Alternative Water Supply Project and have staff participate in the preliminary design and Consumptive Use Permitting process.

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HUMAN CAPITAL

Goal 8

Explore potential use of volunteers to enhance provision of services

Goal 8: Explore potential use of volunteers to enhance provision of services.

Strategy 1: Develop a volunteer application process and associated volunteer policies and procedures.

Timeline: To Be Completed By 12/31/2009

Fiscal Impact: \$0

Outcome: Ensures compliance with applicable laws and consistency of implementation in the use of volunteers.

Strategy 2: Enhance and promote the use of volunteers for the provision of applicable City services.

Timeline: Ongoing

Fiscal Impact: \$0

Outcome: Reduces need for additional City staff, resulting in cost savings, and enhances supervision of programs and activities. Provides additional fund raising resources.

Strategy 3: Develop, in conjunction with Youth Sports Leagues, procedures for tracking of volunteer hours.

Timeline: To Be Completed By 12/31/2009

Fiscal Impact: \$0

Outcome: Provides information on volunteer usage and programs by the City's recreational partners to evaluate their effectiveness.

Appendix A

Strategic Planning (Community Visioning Workshop) Report

**CITY of WINTER SPRINGS
STRATEGIC PLANNING
REPORT**

March 21, 2009

**Facilitated by
Marilyn E. Crotty & Teresa Jacobs**

**The John Scott Dailey
Florida Institute of Government at the
University of Central Florida**

INTRODUCTION

The Winter Springs City Commission solicited the assistance of Ms. Marilyn Crotty and Ms. Teresa Jacobs with the John Scott Dailey Florida Institute of Government at the University of Central Florida (IOG) to guide and facilitate the development of a strategic plan for the City of Winter Springs.

To ensure that the strategic plan was responsive to the community's needs, the IOG conducted a Community Visioning Workshop on Thursday, February 26, 2009. The goal of the workshop was to give community stakeholders (residents, businesses, etc.) an opportunity to share their ideas and dreams for the future of the city. The workshop was very well attended, with over 100 community members participating.

The Mayor and all five members of the City Commission attended the workshop to listen to the ideas of the citizens and the findings of the first workshop informed the discussions and decisions made at the second workshop.

On March 21, 2009, the Winter Springs City Commission held the second workshop to establish and prioritize goals and objectives. Four members of the Commission attended the second workshop. Subsequently, the City Manager shared the results with the members of the Commission who were unable to attend the workshop and provided them an opportunity to prioritize the objectives established by the other members of the Commission.

This report is a summary of the discussions that occurred during these two workshops, and the goals, and prioritized objectives established by the Commission.

**WINTER SPRINGS
COMMISSION WORKSHOP SUMMARY
March 21, 2009**

The Winter Springs City Commission held a workshop to develop a strategic plan for the city. Four members of the Commission attended the workshop as well as senior staff.

The Commission began the Workshop by establishing ground rules and reviewing the results of the February 26, 2009 Community Workshop, using the community input to inform and guide their discussions and decisions.

Together with staff, they discussed both internal and external trends and issues that were or are likely to affect Winter Springs and conducted a strengths, weaknesses, opportunities, and threats analysis.

Next, the Commissioners developed a list of strategic issues and grouped these issues into ten goal areas. The Commissioners identified objectives for each goal and designated the objectives they felt were most important for implementation in the next year. Because the full Commission was not able to participate in the workshop, the City Manager shared the results with the other members of the Commission and provided them an opportunity to prioritize the objectives established by the other members of the Commission.

The objectives receiving the most support are identified as Tier One objectives; those of secondary importance are designated Tier Two; and all the rest of the objectives are designated as Other.

This report is a summary of the discussions and conclusions of the workshop.

GROUND RULES

The following ground rules were agreed upon by the group as guidelines for the workshop:

- Informality
- One Speaker at a time
- Full participation
- Need lots of ideas
- No idea is a bad idea
- Stay focused
- Turn off cell phones
- Have fun

EXTERNAL TRENDS AND ISSUES

The Commissioners and staff discussed issues and trends that are occurring in the international, national, state, and regional environment that may have an impact on Winter Springs in the near future. The following external forces were identified as significant for the community:

Outsourcing of jobs

Change in demographics, age and population

Crime rate, computer crime, white collar crime; can't track the way we used to

Terrorism

Schools – loss of funding

Lack of Funding of public services

Unfunded mandates

Inequitable tax structure

Change in family structure

Environmental – water quality and quantity; fire hazards

Change in business model – contracting employees, work at home

Unemployment

Inability of small businesses to compete

Slow down in growth

Energy crisis – gas prices

Communication / technology

Technology

- impact on permitting, provision of services

- leveraging resources

- in law enforcement i.e. camera system, red light enforcement, video monitoring

- mobile technology

- impact on social interaction

High tech corridor- benefits for Winter Springs economic development

Transportation alternatives

Inflation

Impact on service provision

Potential frozen tax structure

INTERNAL TRENDS AND ISSUES

The Commission and staff analyzed internal issues and trends that may have an impact on the city. The following items were identified:

Funding challenges

- Public safety

- Quality of life

- Sustainability of city?

Lack of diversification tax base

Approaching build-out/redevelopment
 Multi-modal transportation/rail/high tech
 Turnover in neighborhoods
 Aging in population
 Winter Springs has more stable population than other communities
 Cultural diversity
 Lack of affordable housing
 Will remain family friendly
 Conflict due to different visioning for the community
 - example - commercial vehicle ordinance
 More form-based codes
 - example - buildings closer to roads
 Problem solving approach

S.W.O.T. ANALYSIS

Commissioners and staff identified what they perceived as strengths and weaknesses of the City of Winter Springs. They also identified opportunities and threats that affect their city. The following chart is a compilation of these ideas. The number in parenthesis () next to each comment indicates how many participants made this comment.

STRENGTHS	WEAKNESSES	OPPORTUNITIES	THREATS
Staff (13) Unified goals and direction, knowledge and dedication, length of service, smart, hard working, ethical, professional, flexible, multi-tasking, responsive	Budget constraints (5) hindering the ability to replace technology, cannot maximize communication to citizens	Location (6) attractor for eco-development, centrally located, close proximity to major roads, favorable	Funding (5) unavailable, limited
Leadership (9) New, strong, knowledgeable, personal relationship with city leaders, open to new ideas, carin)	Communication with community (3)	Technology (5) e-commerce, telecommuting, website for economic development, citizen and other customer development, advances	Unfunded mandates (3)
Commission (4)	NIMBY-ism	Smart commercial growth (3)	Low tax revenues (3) reduced services, high residential tax revenues
Transparency (4) financial	Infrequent but sometimes critical breakdown of communications	Empowering staff/advisory boards (2) engaging ideas	Diminishing water supply (3) quality, volume
Location (4) waterfront property, proximity to greenway, intersection of resources, trails, natural areas, conducive to long-term growth	Top-down management not listening to those lower in the organization	Greenway Interchange (3)	Crime (2)
Public safety/Police Department (4)	Not maximizing resources, people	Seminole way (3)	Legislative intrusion (2)

Community (6) involvement, communication, family friendly, supportive, desirable, pride	Lack of performance metrics for commission down and through front-line employees	Town Center (3)	Economy (2) slowing, state and local
Town center (3)	Tax base	Economic condition/stimulation (2)	Consolidation (2)
Schools (2)	Other governmental agencies focus	Caring citizens dedicated to community (2)	NIMBY's/Status quo (2)
Parks (2) well maintained and staffed	Not enough focus on west side of the city (434 corridor)	Desires of community	Poor economic decision making by current federal administration
Neighborhoods	Undefined economic incentives to attract business	Engaging public participation	Careless spending
Events	Buy in	Communication on many levels	Funding from Tallahassee
Planning	Outdated codes and procedures	Education on local government	Tallahassee
Confidence	Retention of employees	Using our sense of community to help grow the city	"Rules" are changing- what are the "rules?"
Security	Close to buildout	Grants	Traffic
Diversity of experiences, talent and abilities	Poor customer service	Partnerships with other cities	Large number of freshman legislators have never served at municipal level
Innovative employees always improving processes	Uncertainty about future legislative actions	Multi-modal transportation bus, trails, pedestrian, smart vehicles	No champion for the town center
Problem solving attitude	Customer service & access to technology	Create a clear vision and mission and administer it	Foreclosed property
Clear sense of team within departments	Interdepartmental cooperation and cohesiveness- need to not work at odds with one another	West side redevelopment	Lack of understanding and knowledge about unique opportunities the town center affords
Future investments		Education	Blighted neighborhood- Lori Ann Lane, etc.
Pride in city		Lake Jesup water source/ environmental preserve	Not holding to the town center vision/code
Education level of community		Innovation way	Awareness
Transportation system		Open government	Housing market values
Communication		Enhanced communication	School budget cuts
Informed citizen input		Target- employment area	
		Winter Springs Golf Course	

STRATEGIC ISSUES

The Commission, with input from staff, identified the following strategic issues as areas of potential focus for the coming year.

Communication internal/external improved
Promoting sense of community
Plan for community/event center
Library branch
Strategic blueprints for events
Provide for variety of housing options
Business friendly - easy to do business
Focused commitment to Town Center
Seminole Way
Redevelopment of west side
Comp plan & code revisions
Economic development incentives
Diversification of tax base
Water supply and conservation
Green development
Energy
Maximum utilization of resources
Pursuit of partnerships
Pursuit of grants
Developing a capital replacement plan
Pension plan
Recruitment & retention qualified professional work force
Increased use of volunteers
Maintenance of an effective transportation system
Expanded trail network to connect to other modes of transportation
Parks & recreation for youth
Magnolia Park
Senior citizens issues / support
Dog park
Public safety
Technological advancements - increased productivity/enhance customer service
Environment - paperless
Ongoing technology refresher - network server and user side
WiFi
Website

GOALS

The Commissioners agreed that the following ten strategic issue areas were appropriate goals for the next fiscal year. The Commission then identified objectives under each goal. The final activity of the day was the selection of priorities. The number in the parenthesis () in front of each objective indicates the number of commissioners that identified this objective as a priority. There is no significance to the order in which the goals are listed.

GOALS AND OBJECTIVES

GOAL – PROMOTE SENSE OF COMMUNITY

Tier One Objectives

- (6) Identify tools, timelines, and resources to improve internal and external communication

Other Objectives

- (1) Revisit master plan for the community/event center and evaluate feasibility
- (1) Enhance training for citizen advisory boards for appropriate empowerment (of boards)
- Develop a set of guidelines, criteria and standard operating procedures for community events
- Evaluate and pursue opportunities for partnerships to leverage revolving housing rehabilitation funds

GOAL – CUSTOMER SERVICE

Tier One Objectives

- (5) Identify opportunities and develop strategies to create a customer/business-friendly experience

GOAL – ECONOMIC DEVELOPMENT/REDEVELOPMENT

Tier One Objectives

- (5) Aggressively complete the vision for Town Center

Tier Two

- (3) Partner with other entities to pursue the development of Seminole Way
- (3) Actively work with 13 existing development projects to remove impediments for completion

Other

- (2) Revise/rewrite code of ordinances to comply with updated comprehensive plan and to eliminate outdated, irrelevant, and/or unenforceable text
- Develop a comprehensive economic development and redevelopment plan for the city, complete with analysis of required resources, timelines, West Side development - Winter Springs Golf Course

GOAL – ENVIRONMENTAL STEWARDSHIP

Tier One Objectives

- (4) Develop and implement a policy for addressing water supply and conservation

Other

- (2) Develop a Winter Springs “Green Policy” for energy conservation, both internally and externally
- Develop a “Greenprint” that identifies areas that are deemed significant for preservation
- Work with regional and state partners to revitalize Lake Jesup

GOAL – FISCAL SUSTAINABILITY

Tier One Objectives

- (5) Develop strategies to ensure financial accountability and transparency

Tier Two

- (3) Develop comprehensive plan to address funding and timeline for capital replacement, i.e., buildings, vehicles, equipment, etc.

Other

- (2) Review and evaluate sustainability of existing pension plan
- (1) Develop a comprehensive plan to assure maximum utilization of resources (human, fiscal, facilities), including partnerships, grants, and revenue generating opportunities
- Conduct a facilities needs assessment – space, repairs, energy efficiency, etc.

GOAL – HUMAN CAPITAL

Tier One Objectives

- (4) Explore potential use of volunteers to enhance provision of services

Tier Two

- (3) Develop financially feasible strategies to recruit and retain qualified professional workforce, including benefits plan, pension plan, non-monetary benefits

Other

- Provide appropriate training as needed throughout city government

**GOAL - MOBILITY
Other Objectives**

- Develop an action plan to support or oppose transportation projects and initiatives based on their impact on the quality of life in Winter Springs
- Explore feasibility of expanding trail system/network

**GOAL – PARKS & RECREATION
Other Objectives**

- (2) Complete Magnolia Park
- Establish a Parks & Recreation of advisory board

**GOAL – PUBLIC SAFETY
Tier One
Objectives**

- (5) Continue to support and enhance Police/Citizens’ programs and services

Other

- Explore technological enhancement to increase effectiveness and efficiency of Police Department

**GOAL - TECHNOLOGY
Objectives**

- (2) Implement technology plan as financially feasible
- (1) Commitment to ongoing evaluation of city website for effectiveness

PRIORITY OBJECTIVES

Tier One

- (6) Identify tools, timelines, and resources to improve internal and external communication
- (5) Identify opportunities and develop strategies to create a customer/business-friendly experience
- (5) Aggressively complete the vision for Town Center
- (5) Develop strategies to ensure financial accountability and transparency
- (5) Continue to support and enhance Police/Citizens' programs and services
- (4) Develop and implement a policy for addressing water supply and conservation
- (4) Explore potential use of volunteers to enhance provision of services

Tier Two

- 3) Partner with other entities to pursue the development of Seminole Way
- (3) Actively work with 13 existing development projects to remove impediments for completion
- (3) Develop comprehensive plan to address funding and timeline for capital replacement, i.e., buildings, vehicles, equipment, etc.
- (3) Develop financially feasible strategies to recruit and retain qualified professional workforce, including benefits plan, pension plan, non-monetary benefits

**WINTER SPRINGS
COMMUNITY WORKSHOP SUMMARY
February 26, 2009**

Approximately 110 community members attended the Saturday workshop to share their ideas and dreams for the future and to provide their input about what they value most about Winter Springs

COMMUNITY TREASURES

Participants were asked to list the things, both physical and intangible, that they most treasure about Winter Springs; those things that should be protected and preserved.

Many participants used different terms to describe the same or similar treasures. The following is a list of their responses, grouped into general categories. The number in the parenthesis indicates how many participants identified the same or very similar treasure.

Parks & Recreation (103)

(Central Winds Park (17), Dog park (8), Sam Smith Park (2) Trotwood Park (6), State parks, Magnolia Park, Baseball complex (2), Cute kids water park off Moss Rd., Partnership parks - Pop Warner (3), Babe Ruth, CFU, I9, Athletic fields, Playgrounds)

Park system (38)

Well used and maintained

For picnics and places for children to run

Award winning, well managed and beautiful

Winter Springs Golf Course (3)

Bear Creek walk (2)

Well maintained parks within the city limits

Recreation department

City mini golf course

Golf courses

Eating outside now with my family and dogs

Close to natural areas to hike, canoe

Events and sports

Winter Springs Basketball league

Access to lake

Green City (92)

City is clean / green (3)

Aesthetically pleasing (20)

Streetscape / landscaping / beautification (15)

SRSR434 (3)

Trees (13)

- Green areas (13)
 - Especially former Winter Springs Golf Club
- Open space (7)
- Nature areas / wooded areas and parks and attention to their preservation (2)
- Natural Environment (2)
 - Undeveloped land
 - Foliage
 - Natural landscape Wildlife (4)
 - Owls (2), hawks, eagles, cardinals, foxes
- Conservation Areas
- Minimal development / uncluttered feel / uncluttered neighborhoods (3)
- Open air – natural feeling
- Rural look/character (2)
- Fountains
- Recycling efforts
- Active tree planting program
- Clean air and water
- Minimum development of SR434 between Tuskawilla Rd and SR417
- Preserve areas of green along Tuskawilla Rd
- Keeping the city with trees, grass, and very little concrete
- The commission, the Mayor, and others have a proactive attitude on environmental issues
- Conservation area that acts as residential drainage for water run off / home to many birds and animals, wildlife.

Public Safety (63)

- Police/Fire (30)
- Safe neighborhoods (22)
- Low crime rate (7)
- Good neighborhood (3)
- Police attention to speed limits

Trails (46)

- Cross Seminole Trail (8)
 - Convenience and scenic beauty
- Bicycle trails (3)
 - Give me exercise and fresh air on weekends
 - Bicycle trail to Town Center through center of town
 - Bridge over SR434 well constructed and aesthetically pleasing
- Rail trail (2)
 - Linear park through city
- Nature trails
- Walking paths
- Superior and well maintained
- Trails throughout the Highlands

Town Center (45)

Blumberg Blvd. (2)
Magnolia Park
Veterans Memorial (2)
Specialty businesses

Schools (42)

Good/great/excellent/wonderful (35)
Winter Springs High School (2)
Support for our schools
Progressive education policies and personnel, especially in the elementary category
Top schools in Seminole County
I came here originally because of the good school system
Diversified schools and school clubs

Town Atmosphere (39)

Small-town feeling / atmosphere (16)
 Residential look and feel
Home-town atmosphere
Slowed-down atmosphere
Controlled development (7)
 Controlled commercial growth
 Not buried in strip malls, ugly buildings fronting major roads
 Does not have to host large, commercial / retail outlets – we are “preserved”
 No distracting businesses, ex: car lots, nightclubs, etc.
Population size (2)
Family atmosphere (2)
Bedroom community (2)
Walkable community (2)
Character of architecture
Uncrowded
Quiet
Clean
 The clean look of commercial districts – no 17-92 or 436
Low density development
 Keep to minimum high density housing
Range of housing
Upscale atmosphere and enforced standards

Town Events / Activities (38)

4th of July/ fireworks (9)
Town Center Events (3)
Highland Games (3)
City sponsored community activities (2)

Christmas tree lighting (2)
Santa coming around (2)
Parades (2)
Tree giveaway (2)
Concerts (2)
 Holiday
Easter egg hunt
Organized as revenue neutral
Bringing our city together and especially great for families
Lots of planned activities
Community special events committee

Sense of Community (36)

Neighborhoods (8)
Warm, caring, friendly (7)
 Open to all
 When someone is in need, the community comes to support
 Neighbors who will help at the drop of a hat if needed
Diversity of population (3)
Religious community (3)
Local sense of identity (2)
Community involvement (2)
Strong community
One of the best places to live
Progressive character of the community
People's interest in community
All age groups
We are not dependent on the "Disney industry", away from the tourist traps,
Civic organizations that assist nearby. This is a very desirable place to live.

Responsive City (27)

City government (6)
City staff (5)
Low Taxes (5)
Long range smart growth (4)
Ordinances for preservation (3)
Citizen participation (in government)
Hurricane debris pick-up
Enforcement of laws/codes
Level of municipal services

Transportation (17)

Roads (6)
 Well maintained
Proximity to major roads- SR417 (5)
Low levels of traffic (3)

Speed limit
Proper street maintenance
Widened/paved/improved/lighted roads

Other

Senior Center (15)
Local businesses (9)
Tusawilla Country Club (9)
Lake Jesup (5)
National/Local reputation (4)
Tusawilla subdivision (2)
Civic Center (2)
Convenient shopping (2)
High/stable property values (2)
Sidewalks (2)
Location (2)
Historical wharf sites
Near hospital
Gateway to East Seminole County (Deleon Street)
Chamber of Commerce
UCF Incubator
Clear separation of urban and rural density and usage on the eastern border
Regional approach in the area
Tusawilla PUD
Proximity to Winter Park, highway, events
Availability of natural gas utilities/appliances

Comments concerning items people would like to have:

Keep the temporary dog park and make it into a permanent dog park
Winter Springs Golf Course - Purchase land now, in down real estate market in public-private partnership
Other parks that can be used to bring visitors
Fully utilize the parks and recreation facilities more fully
The trails system needs to be completed and expanded so that elementary school kids can bike to school

WINTER SPRINGS 2020

Community participants were invited to imagine that it was the year 2020 and all their hopes, dreams and desires for Winter Springs had come true. They were asked to describe what Winter Springs would look like and feel like, and what it would be like to live, work, and raise a family here.

Participants worked in small groups and documented their vision of Winter Springs in 2020. Many of the physical and intangible attributes were repeated and are grouped below in broad themes.

Communication / Technology

- Wifi city wide (6)
- Communications - state of the art
- Fully functional e-commerce website to conduct all city business (20)
- Web cam community meetings and state of the art annual reports
- Interactive televised Winter Springs community meetings
- More government services online
- Winter Springs activities TV Channel
- Better citizen information source
- Technology leader
- Paperless billing

Community, Sense of

- Wonderful small town feel (3)
- Keep historical identity alive - way back! (2)
- Winter Springs kids go to Winter Springs schools
- Community stays involved with schools
- Intergenerational community
- Scholarship for needy families (not academic)
- Raising families
- Family friendly centers (parks) larger, community pool, bowling, tennis (i.e. aquatic center in Orlando), art center, community theater, indoor basketball courts, etc.
- Communities that work together
- Stable population - non-transient
- Community level volunteer program- schools, groups, individuals
- Downtown- Winter Park-like
- Keep community as is
- Walkable community
- Community gardens - shared

Cultural Amenities

- Library (8)

Theater (5)
Cultural and Performing Arts Center (4)
Amphitheatre
Community music and theater for citizen participation
Information center
Public art
Cultural arts district
Museum
Art gallery (2)
Arts and culture - dinner theater
Town playhouse
Value based and affordable civic events
Better civic center
More art venues and permanent events, etc.

Economic Development

Hotel (7)
 Conference center, local, LEED certified
 Seminole Way - residential appearance
 B&B's
City support for business
Seminole Way- Office/Professional
Well done, clean industry in appropriate locations
Jobs- green sensitive, clean manufacturing
SRSR434 to US 17-92 redevelopment
Office parks along SR417
Large corporations along SR417
Renewal of older/ neglected part of SR434
High tech corridor
Multi-family dwellings planned
Town homes filled
Convention center
Business center with multi-service professional services- attorneys, CPA's, etc.
Economic activities: (no large corporations)
High wage, clean industry community
Use of ball fields for state and regional uses
Complete/finish all land development construction- condos
UCF incubator- medical research, competition or tie with Lake Nona

Education

Schools still attractive to families - high quality
Best schools in Florida
Art school/craft school

Energy

Renewable/alternative energy sources for city uses

Transportation - no fossil fuel, mass transportation, electric and alternative energy
Affordable alternative energy
CNG - natural gas for autos
Natural gas
Solar powered community lighting
Electric cars
Charging stations
Green energy leader incentives: solar, LEED standards, gas
Supplement Progress Energy with a solar power plant

Fiscally Responsible

Diversified tax base (3)
 More commercial to help tax base
 Increase non-residential tax base
Keep value incentive with tax base
All bond debt paid by communications tax
Lower franchise tax
Tax money spent as people voted- no increase without vote

Government Services / Partnerships / Growth Management

Simplify tax bills and structure
Infrastructure (maintenance and development: water drainage, sewers, bridges, power grid, underground utilities)
Better treatment of animals - city capability - strict anti-cruelty
More programs for animal control - spay/neuter education, no killing strays by 2020
Better communication between interlocal and county, especially police
Better county-city relationships
Enhanced relationship with sister cities
Private-public partnerships
Partner with SCC and UCF
Zoning, annexation, green preservation
Still strong and creative growth plan, residential in town center
County wide land use
Steady development
Sustainable growth
Controlled growth
Public services keep up with population
Commission follows steady growth
Clean up junk area on SR SR419 - state buy?
Ordinances in place - i.e. no parking on lawns
SRSR434 and WS Blvd - constrained corridors (no new lanes)

Green City

Environmental club - volunteer, pick up trash, etc.

Retained, functional ecosystem - south shore of Lake Jesup, north of SRSR434,
Seminole Way is threat to that area

Xeriscape (2)

homes/businesses

Agricultural extension center - eco-friendly planting, urban gardening, etc.

Conservation of water (naturally and use)

Environmentally green

Reclaimed water to all

Expanded recycling

Preserve trees in new developments

Keep city green areas

Green standards - water sense toilets and fixtures

Green city / environment

Healthcare

Hospital/health care - local urgent care, town center

Integrated healthcare system - progression of care

Medical center

Closer hospital

Small town clinic

Lake Jesup

Access to Lake Jesup (clean)

Lots of potential for Lake Jesup- recreation, clean, useable, renewed, beauty

Clean up Lake Jesup- make it attractive, have access to lake, marina restaurants

Parks / Trails / Recreation / Youth Programs

Swimming / aquatic center (4)

Golf course (3)

Premier natural golf course

Public golf course

Winter Springs golf course

Trails (3)

Bike trails, multi-links to schools, expansion, bike racks

Improve nature trails- Sidewalk to trail from neighborhoods, well lit,
better visibility

Connect bike trails

Restrooms along trail

Inside recreation center, movie theater, skating rink, bowling alley (2)

Dog parks (2) - 10 minutes from everyone

Maintain and improve excellent parks (2)

Full-time community youth center (2)

More athletic fields

Complete Central Winds Park

Multi-purpose facility by Winter Springs Golf Club

More youth programs

Quality of Life

- Underground power/utilities (2)
- Building height limitations (no skyscrapers)
- Growth - smart growth - retain small town feel, retain quality of life (green areas)
- More sports facilities, basketball
- More and more better streetscape projects - continued excellent maintenance
- Special needs activities
- Happiness
- Affordable living
- Keep division of rural and city
- No high rises
- Limit density - multi-family
- More street lighting
- No billboards (2)
- No neon signs
- No sleaze establishments
- More quality restaurants (non-chain)
- More outside dining (covered, music)
- Whole Foods or Fresh Market (2)
- Bakery, shoe repair, flower shop - reasonable rent
- High end restaurants
- Rural in nature
- Shopping - specialty stores, like Waterford
- Covered walkways within shopping districts
- Clean up promises met

Safety

- Handicap-friendly intersections
- SRSR434 - plans for safe school bus pickup with all new development
- Safe - outside, low crime, kids, walking
- Walkway across SRSR434 from town center
- Pedestrian bridges across SR434 to nature trail
- Cater to pedestrians / bikes
- Improved school zone signage - consistent
- Safe crossings and crosswalks
- Camera enforcement at signals
- Public safety- tornado sirens
- Sidewalks along all roads

Senior Citizen Friendly

- Senior / handicapped access
- Senior / independent living
- Expanded senior center

Town Center

Thriving town center
Completed town center - vibrant, daring, alternative transportation, all inclusive
Town center expansion adding unique, attractive, charming high-draw business and events
Town Center expansion - 90-100% capacity (2)
Town center is regional hub with more parking, parking garages, pedestrian friendly, friendly attitude towards business owners (city hall)
Move post office to Town Center
Completed Town Center and Central Winds Park
Town center completed per vision with parking garage (2)
User-friendly town center - commercially attractive
Expand Winter Springs Town Center - more businesses, more parking

Transportation

Better public transportation (all alternatives)
Public parking for bikes and motorcycles
All roads paved
Public transportation (6)
 connection to mass transit (Sunrail), internal loops, buses for local trips, trolleys (2)
 establish multi-modal transportation systems
 light rail/bus
 connecting to Lynx
State of the art transportation, more buses, golf cart community
Traffic signal at Tuscora and SR434
City/state owns all roads
Enhance SRSR434 West of SR SR419
Community travel and events

Other

Entrance to Central Winds Park off SRSR434 with message board
More business hiring of the disabled
Disposition / resolution of Winter Springs golf course
Former Winter Springs golf club restored to municipal golf club
UCF usage
Annex to SCC
Miller's Hardware or ACE
Waterfront district
I like it just like this... "If it's not broken..."
Why wait? ASAP
User friendly parking and code enforcement
Tuskawilla extended to Jessup with public access
More uniform city boundaries, eliminate enclaves
Parking garage, ample parking downtown
No overnight parking throughout all districts

Appendix B

Business Community Visioning Workshop Report

**City of Winter Springs
BUSINESS COMMUNITY
VISIONING WORKSHOP**

June 9, 2009

**Facilitated by
Marilyn E. Crotty**

**The John Scott Dailey
Florida Institute of Government at the
University of Central Florida**

INTRODUCTION

After a successful community visioning workshop in February, the Winter Springs City Commission asked the John Scott Dailey Florida Institute of Government at the University of Central Florida (IOG) to conduct a similar workshop to engage the business community in a discussion of the future of the City from their perspective.

On June 9, 2009, a diverse group of approximately 30 people gathered to describe their vision for the City of Winter Springs in the year 2020 and to identify needs and opportunities that should be addressed. Professionals, small manufacturing firms, retail, service, and at-home businesses were represented.

The Mayor, four members of the City Commission, and city staff attended the workshop to listen to the ideas of the attendees. This report is a summary of the discussions and conclusions of the Business Community Visioning Workshop.

WINTER SPRINGS – 2020

Participants were divided into three groups and asked to imagine it was eleven years in the future (2020) and to describe their vision for the business community at that time. Several themes were identified and are listed below:

Business Community

Known as “the” place to start/grow/diversify with appropriate incentives

Target 80/20 (residential/business) vs. current 90/10

Increase non-service industry business base

95% occupancy

Industrial district

Historical district

- Sidewalk sale

- Something for everyone (businesses)

- Walking district

West Winter Springs will be a desired location

- Historic district

- Increased tax revenues

- Facelift

Businesses that cater to seniors

- Day care

- Assisted Living Facilities

Business in clusters

Medical clinics

More office-type buildings vs. strip malls

Successful incubator programs

Access to businesses

- Points of access created

Facilities

Large entertainment/hospitality/conference center/ restaurant/dining

Town center and surrounding open land filled with quality development

Significant aquatic complex/center

Enhanced trail/Jesup water taxi/bike usage/use of lake

Signage for Town Center

- Customers can see/notice my business

- Electronic billboard

- Aesthetic signage

Activities

Local festivities/meet and greet/food/drinks/music

The Mardi Gras of Central Florida

- Hotels are full

- Businesses to purchase Gasparilla floats

25 participating high school and college bands (FAMU)
60,000 hungry people, restaurants
“Winter Park” walk/shop/eat/park in style
Cultural arts

Government

Strive to do business with each other- government/private cooperation/local preference
New businesses are able to come
 Design criteria of town center allows more flexibility based on business needs
 Form follows function
Personally assigned city staff to help any business person obtain their approval/permit
City adequately staffed to support the community demand
Positive police/fire presence
Government small, serve the business community- what can we do to help you, offer incentives
Economic development office for business development
Business friendly startup processes
Multi-modal transportation system

Education

Keep/enhance Winter Springs public schools- high reputation with additional amenities and activities
Encourage business/community/school volunteer cooperation

IDENTIFICATION OF NEEDS

The small groups next were then asked to identify things that are not now in place in Winter Springs that would improve the business environment or quality of life in the city. The following suggestions were made with the asterisked items considered the most important:

- *Promote and advertise Winter Springs as the place to do business
- *Economic development council
 - Bring businesses to community
- *Incentive programs to bring business
 - Tax cut
 - Reduce impact fees
 - Credits/grants
- *Quicker permitting process
- *Aquatic/entertainment center
- *Historical district
 - Flowers/flags
 - Lamps with landscaping
 - Walking path
- *Maintain quality aesthetics

- *Solid anchor restaurants in town center
- *Medical offices
- *Assisted living near medical offices
- Transportation
 - monorail with parking
 - east to west
- Send businesses the Winter Springs newsletter
- Signage
- More businesses
- Regional Economic Development Commission to target Winter Springs
- Recycling support services
- Transportation
- Expand reclaimed water opportunities
- Purified water

IDENTIFICATION OF OPPORTUNITIES

The final activity of the workshop was the identification of opportunities that have the potential to contribute to a better quality of life or business environment in the city. The following suggestions were made with the asterisked items considered the most important:

- *Opportunities at Lake Jesup (water taxi, recreation, boardwalk, boat rentals)
- *Better utilization of water/lakes/rivers/wetlands/trail/parks
- *Expand amphitheater concept- create a real destination or recurring event
- *Seminole Way
- *Town Center
- *Technology/communication/process/permit/online service
- *Growth appears, people are pleased
 - More tax revenue
 - More police
 - More security for residents
 - Lower tax burden on individuals
 - Lower crime
- *Increase east-west traffic flow- create new business
- *Can hire more employees - can grow business to next level - more work- less crime
- Wine and art museum or gallery
- City website/expand links to local business

General Comments

- Don't wait- move up these priorities
- Include businesses on city website
- Newsletter available for businesses
- Town Center business visibility
- Promote events to draw people to Winter Springs- develop a slogan

POLICY DIRECTION Organizational Units

The mission of all organizational units of City government is to provide an efficient delivery of public services through innovation and excellence and promote quality of life by working cooperatively with all of our customers to protect health and safety, improve economic vitality and enhance neighborhood livability throughout the City.

FY 10 Operating Units

- *Executive*
- *General Government*
- *Finance* (Effective FY 2010, *Finance* and *General Services* will be combined into one department known as *Finance and Administrative Services*)
- *General Services* (see above note)
- *Information Services*
- *Public Works*
- *Community Development*
- *Police*
- *Fire* – effective 10/2/2008 consolidated with Seminole County Fire Department
- *Parks and Recreation*
- *Debt Service*
- *Capital Projects*
- *Water and Sewer Utility*
- *Development Services*
- *Stormwater Utility*

FY 10 City-Wide Operating Resources

<u>Source</u>	<u>Program Resources¹</u>
General Fund (G)	\$15,176,787
General Transfers In - Non-program Specific	(\$6,163,697)
Other Governmental Funds (OG)	17,564,512
Enterprise Funds (E)	<u>\$11,799,431</u>
Total	\$38,377,033

¹ These resources are a roll-up of the organizational units indicated above. The General Fund roll-up includes \$6,163,697 of non-program-specific transfers and/or transfers for indirect costs which must be subtracted from the General Fund roll-up to arrive at the program resources from the General Fund. The successive pages carry the designations of G, OG, and E to indicate General Fund, *Other* Governmental Funds, and Enterprise Funds, respectively.

City-Wide Applications

Expenditures (exclusive of transfers)	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Total FY 09/10 Budget
<u>General Fund</u>					
Personal Services	\$10,677,958	\$11,461,168	\$11,684,639	\$11,523,655	\$10,998,336
Operating Expenses	\$5,070,327	\$5,546,949	\$5,639,655	\$4,977,005	\$4,565,693
Capital Lease	\$121,486	\$121,514	\$121,514	\$121,514	\$121,514
Capital Outlay	\$332,372	\$211,450	\$301,485	\$299,151	\$728,030
General TOTAL	<u>\$16,202,143</u>	<u>\$17,341,081</u>	<u>\$17,747,293</u>	<u>\$16,921,325</u>	<u>\$16,413,573</u>
<u>Other Governmental Funds</u>					
Personal Services	\$87,823	\$354	\$354	\$403	\$0
Operating Expenses	\$3,448,654	\$3,163,734	\$3,272,256	\$3,150,233	\$3,186,488
Debt Service	\$1,509,775	\$1,579,750	\$1,613,086	\$1,607,752	\$2,470,800
Capital Outlay	\$4,398,729	\$8,301,447	\$7,847,822	\$2,450,959	\$6,672,095
Other Gov'tal TOTAL	<u>\$9,444,981</u>	<u>\$13,045,285</u>	<u>\$12,733,518</u>	<u>\$7,209,347</u>	<u>\$12,329,383</u>
<u>Enterprise Funds</u>					
Personal Services	\$3,077,869	\$3,314,643	\$3,389,953	\$3,221,066	\$3,330,993
Operating Expenses	\$2,734,719	\$2,934,806	\$3,599,792	\$3,082,493	\$2,511,939
Debt Service	\$1,845,597	\$1,841,525	\$1,841,525	\$1,841,525	\$1,906,000
Capital Outlay	\$928,331	\$2,201,054	\$2,287,582	\$1,461,590	\$1,885,145
Enterprise TOTAL	<u>\$8,586,516</u>	<u>\$10,292,028</u>	<u>\$11,118,852</u>	<u>\$9,606,674</u>	<u>\$9,634,077</u>
<u>All Funds</u>					
Personal Services	\$13,843,650	\$14,776,165	\$15,074,946	\$14,745,124	\$14,329,329
Operating Expenses	\$11,253,700	\$11,645,489	\$12,511,703	\$11,209,731	\$10,264,120
Debt Service/Capital Lease	\$3,476,858	\$3,542,789	\$3,576,125	\$3,570,791	\$4,498,314
Capital Outlay	\$5,659,432	\$10,713,951	\$10,436,889	\$4,211,700	\$9,285,270
City-Wide TOTAL	<u>\$34,233,640</u>	<u>\$40,678,394</u>	<u>\$41,599,663</u>	<u>\$33,737,346</u>	<u>\$38,377,033</u>

EXECUTIVE

The mission of the Executive Department is to formulate policy direction for the City and represent the operating units of the City which are most closely involved in the process of formulating the long-range vision of the City, including the formulation of goals and benchmarks of success necessary in accomplishing the strategic vision.

FY 10 Operating Units

- *Mayor and Commission* – establishes policy direction through the provision of laws, policies, procedures and resources to accomplish the strategic vision of the City with the input of citizens, boards, advisory committees, and City staff
- *Boards (and Ad Hoc Advisory Committees)* – provides the Mayor, Commission and City staff with citizen input regarding the formulation and execution of policy. Ongoing boards include: Beautification of Winter Springs Board, Board of Adjustment, Pension Board of Trustees, Code Enforcement Board, Election Districting Board, Planning and Zoning Board, and various assessment district boards. Ad Hoc advisory committees are short-term in nature and established by resolution as needed
- *City Manager* - assists the elected officials of the City in 1) establishing a positive, progressive and futuristic vision for the City, 2) identifying and focusing resources upon this policy direction that will make this vision a reality within established time lines, and 3) managing those resources in the most efficient, effective and responsible manner possible
- *City Clerk* - records and preserves the City's records; responds to requests for information and records; and provides oversight in election processes of the City

FY 10 Operating Resources

General (G)	\$638,551
TLBD Maintenance (OG)	\$1,250
Oak Forest Maintenance (OG)	<u>\$1,000</u>
TOTAL	\$640,801

Expenditures (exclusive of transfers)	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Total FY 09/10 Budget
<u>General Fund</u>					
Personal Services	\$572,978	\$618,718	\$703,955	\$779,742	\$567,916
Operating Expenses	\$124,726	\$144,330	\$146,103	\$118,078	\$71,635
Capital Outlay	\$2,776	\$1,300	\$1,300	\$0	\$1,250
TOTAL	\$700,480	\$764,348	\$851,358	\$897,820	\$640,801

GENERAL GOVERNMENT

The mission of the General Government Department is to provide non-program services which support the operating departments in the City in the accomplishment of their missions.

FY 10 Operating Units

- *Legal* – provides legal services for the City including coordination and oversight of special outside legal services
- *Code Enforcement* – provides judicial hearing officer services in the adjudication of violations of the City’s minimum housing and nuisance codes
- *General* - miscellaneous account activities not clearly associated with programs and operating units

FY 10 Operating Resources

General (G) \$547,605

Expenditures (exclusive of transfers)	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Total FY 09/10 Budget
<u>General Fund</u>					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses ¹	\$734,640	\$719,795	\$461,299	\$461,429	\$547,605
Capital Outlay	\$0	\$0	\$0	\$0	\$0
TOTAL	\$734,640	\$719,795	\$461,299	\$461,429	\$547,605

1 The fiscal year 2009 operating expenses included \$255,000 for implementation of the 3% pay increase across the board less 1% reduction in merit as approved at the Final Public Hearing on 9/22/08. Early in the 2009 fiscal year, this budget was transferred to the appropriate payroll accounts as reflected in the reduced revised 2009 budget. Additionally, the budget related to the sick-leave buy-back has previously been reflected in each division's budget. Inherent issues with the previous budgeting method have resulted in this new budgeting approach. The amount budgeted for the sick leave buy back in FY10 is \$131,250

FINANCE

The mission of the Finance Department is to maintain the financial integrity of the City through effective fiscal oversight, which is accomplished by the development and implementation of sound financial policies, as well as to provide high-quality customer service to all customers both internal and external.

Note: Effective FY 2010, *Finance* and *General Services* will be combined into one department *Finance and Administrative Services*

FY 10 Operating Units

- *Finance – General* - safeguards City assets in accordance with the City's investment policy, reports historical and perspective information to both internal and external parties of interest; maintains the City's investment and debt portfolios; cash disbursements; fixed asset management and control
- *Utility Billing* - revenue generation through creation of utility bills (water, sewer, garbage, stormwater); revenue collection for all City services; related customer service

FY 10 Operating Resources

General (G)	\$580,096
Water & Sewer Utility (E)	<u>\$689,373</u>
TOTAL	\$1,269,469

<u>Expenditures (exclusive of transfers)</u>	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Total FY 09/10 Budget
<u>General Fund</u>					
Personal Services	\$742,398	\$867,105	\$883,140	\$869,497	\$867,919
Operating Expenses	\$289,462	\$341,075	\$392,405	\$355,688	\$366,805
Capital Outlay	\$3,236	\$0	\$11,259	\$11,259	\$34,745
TOTAL	<u>\$1,035,096</u>	<u>\$1,208,180</u>	<u>\$1,286,804</u>	<u>\$1,236,444</u>	<u>\$1,269,469</u>

GENERAL SERVICES

The mission of the General Services Department is to provide high quality, cost effective support services to all city departments to maintain the goal of being an exemplary city with high standards of service delivery.

Note: Effective FY 2010, *Finance* and *General Services* will be combined into one department *Finance and Administrative Services*

FY 10 Operating Units

- *Administration* – provides management and coordination of all divisions of the General Services Department and administrative support to the City Manager's Office
- *Human Resources* – provides personnel services for the city to include wage and benefit administration, pension plan administration, policy review, labor relations, collective bargaining, recruitment, testing, training, and records maintenance
- *Purchasing* – provides procurement services for the city to include requisition and purchase order processing, vendor relations, and facilitation of bid and RFP processes
- *Facilities - City Hall* – provides operations and maintenance services for City Hall
- *City Hall Operator* – provides telephone call routing and caller assistance for customers of the city
- *Risk Management* – provides administration of a comprehensive risk management program including safety and loss control and procurement of insurance coverage

FY 10 Operating Resources

General (G)	\$685,539
TLBD Maintenance (OG)	\$7,800
Oak Forest Maintenance (OG)	\$1,750
Water & Sewer Utility (E)	\$6,458
Development Services (E)	<u>\$23,006</u>
TOTAL	<u>\$724,553</u>

Expenditures (exclusive of transfers)	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Total FY 09/10 Budget
<u>General Fund</u>					
Personal Services	\$318,968	\$339,312	\$267,929	\$267,967	\$228,003
Operating Expenses	\$721,519	\$650,305	\$670,389	\$563,954	\$496,550
Capital Outlay	\$7,137	\$37,750	\$37,750	\$37,750	\$0
TOTAL	<u>\$1,047,624</u>	<u>\$1,027,367</u>	<u>\$976,068</u>	<u>\$869,671</u>	<u>\$724,553</u>

INFORMATION SERVICES

The mission of the Information Services (IS) Department is to coordinate and support the deployment of technology that meets the City's business goals, reduces operating costs, and maximizes the ability of the City to provide exceptional public service to businesses and residents.

FY 10 Operating Units

- *General Information Services* – Provides development and implementation services for technology needs and enforces technology standards throughout the City for all departments. This department also provides technical support, publications creation, audio visual assistance, data backup/recovery services, standards and procedures development, support for website and various intranets, and hardware & software installations & upgrades.
- *Security and Special Projects* – Protects the integrity, confidentiality, and availability of all City data systems and the related network environment; provides guidance and assistance to departments with their respective special projects/IT initiatives. Provides network security, computer training, strategic planning, support for telephone system, email management, network resource management, surplus asset management, daily oversight of City Operator.
- *Records Management* - Provides employees, residents and property owners with easier access to public records by transfer to electronic format in compliance with the State's retention guidelines and in cooperation with the City Clerk's Office. Service delivery includes: departmental business process analysis, creation and maintenance of records management policies and procedures, employee training on LaserFiche (imaging system) and related applications, maintenance of LaserFiche record security, perform inventory and quality control functions for outsourced images, scan and create documents (including outsourcing)
- *Kiva/GIS* – provides an integrated, end-to-end solution for managing land development functions as well as neighborhood safety services, including enhanced tools for citizen access to permitting services, GIS integration, and mobile government capabilities. Service delivery includes: departmental business process analysis; employee training; customized Kiva reports; Kiva Suite administrative and technical support, technical support for GIS and pictometry applications, configure Kiva to support City policies related to land management and code enforcement, develop and implement procedures for administering and issuing business tax receipts and arbor licenses

FY 10 Operating Resources

General (G)	\$885,521
Water & Sewer (E)	\$59,878
Development Services (E)	\$71,515
Stormwater (E)	<u>\$12,815</u>
TOTAL	\$1,029,729

Information Services (continued)

Expenditures (exclusive of transfers)	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Total FY 09/10 Budget
<u>General Fund</u>					
Personal Services	\$531,388	\$705,069	\$722,146	\$647,147	\$666,912
Operating Expenses	\$356,642	\$440,650	\$490,824	\$385,653	\$344,567
Capital Outlay	\$113,121	\$0	\$31,590	\$31,590	\$18,250
TOTAL	\$1,001,151	\$1,145,719	\$1,244,560	\$1,064,390	\$1,029,729

PUBLIC WORKS

The mission of the Public Works Department is to maintain the public infrastructure at the highest level of service for the lowest cost.

FY 10 Operating Units

- *Administration* – provides oversight and support to all divisions within Public Works, including personnel issues, budgeting, purchasing, work order planning and distribution, citizen complaint resolution, and logistics
- *Roads and ROW Maintenance* – maintains the public infrastructure in the public right of way, including sidewalks, street repairs, under drains, tree trimming, street signage, and dirt road grading
- *Fleet Maintenance* – maintains the City's fleet of approximately 120 vehicles. In addition, the three mechanics maintain heavy and light equipment for the Utility and Public Works Department; responds 24/7 to any vehicle difficulties the Police Department may incur
- *Facilities Maintenance* – provides a centralized and initial point of contact for the maintenance of the City's buildings, such as A/C systems, electrical troubleshooting, plumbing issues, roof repairs, and anything else for which a handyman would be needed; repetitive maintenance activities such as A/C servicing, pest control, and generator maintenance are contracted out
- *Capital Projects* – ensures consistency in the implementation of the multitude of capital projects throughout the City; Capital Projects Coordinator assists all departments with their capital projects to ensure that appropriate processes and procedures are followed for the satisfactory and successful completion of all capital projects

FY 10 Operating Resources

General (G)	\$1,096,318
Transportation Improvement (OG)	\$494,600
Solid Waste / Recycling (OG)	\$2,310,000
Emergency&Disaster Relief Fund (OG)	\$3,000
Road Improvement (OG)	\$3,965,183
Transportation Impact Fee (OG)	\$81,000
1999 Construction (OG)	\$11,825
Water & Sewer Utility (E)	<u>\$11,825</u>
TOTAL	\$7,973,751

Public Works (continued)

Expenditures (exclusive of transfers)	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Total FY 09/10 Budget
General Fund					
Personal Services	\$941,390	\$1,055,285	\$1,077,726	\$903,817	\$989,781
Operating Expenses	\$187,682	\$223,850	\$347,865	\$263,600	\$184,120
Capital Outlay	\$0	\$0	\$0	\$0	\$1,250
General Fund TOTAL	\$1,129,072	\$1,279,135	\$1,425,591	\$1,167,417	\$1,175,151

Expenditures (exclusive of transfers)	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Total FY 09/10 Budget
Other Governmental Funds¹					
Personal Services					
Operating Expenses	\$2,505,926	\$2,487,600	\$2,567,404	\$2,510,223	\$2,493,800
Capital Outlay	\$3,475,092	\$4,690,700	\$4,700,089	\$1,144,100	\$4,304,800
Other Gov'tal TOTAL	\$5,981,018	\$7,178,300	\$7,267,493	\$3,654,323	\$6,798,600

¹ Transportation Improvement Fund, Solid Waste/Recycling Fund, Road Improvements Fund, Emergency Relief Fund, and Transportation Impact Fee Fund

TOTAL	\$7,110,090	\$8,457,435	\$8,693,084	\$4,821,740	\$7,973,751
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COMMUNITY DEVELOPMENT

Our mission of the Community Development Department is to assist Winter Springs in achieving its vision for a sustainable, highly desirable, and aesthetically-pleasing environment by providing the highest quality and most responsive professional services to the community.

FY 10 Operating Units

- *Administration* – provide administrative support to all Community Development Divisions, provide technical advice to other department heads and similar officials regarding planning, zoning, and other land development matters, administer all development and planning related to technical consulting contracts
- *Long Range Planning* - enforce Comprehensive Plan goals, objectives, and policies, monitor the State's Growth Management legislation and implementation at the local level, provide professional and technical assistance to advisory boards and ad hoc committees, process annexation and land use/zoning changes, update City's demographic data and maps, manage the GIS effort (Geographic Information System)
- *Development Review* - review of site plan and subdivision plans for compliance with the City's land development regulations and Comprehensive Plan policies; provide comprehensive review of plats, lot splits, right-of-way vacations, variances, special exceptions, and conditional use permits; oversee the successful implementation of the Town Center code principles during development review and through project construction; review of building plans for compliance with all City Codes and Commission directives
- *Urban Beautification* – beautify and maintain city facilities, roadways, ponds, medians and the Winter Springs Town Center; manage the Tuscawilla Lighting and Beautification Assessment District and the Oak Forest Wall and Beautification Assessment District; staff support to (3) three boards/advisory committees; manage the City's decorative streetlighting/street sign program, arbor permits and code enforcement, forestry program, permit inspections for commercial landscaping and irrigation development; assist with the execution of select City events; secure grant funding for City beautification and related compliance requirements

FY 10 Operating Resources

General (G)	\$1,320,217
Arbor (OG)	\$17,990
HOA Projects – Streetlighting & Signage (OG)	\$48
Veteran's Memorial (OG)	\$2,000
TLBD Maintenance (OG)	\$622,473
Oak Forest Maintenance (OG)	\$50,777
Development Services (E)	<u>\$265,736</u>
TOTAL	\$2,279,241

Community Development (continued)

	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Total FY 09/10 Budget
<u>General Fund</u>					
Personal Services	\$544,592	\$574,068	\$589,325	\$589,145	\$571,002
Operating Expenses	\$1,089,791	\$1,207,232	\$1,247,393	\$1,150,844	\$1,048,551
Capital Outlay	\$42,282	\$2,600	\$2,600	\$2,600	\$30,000
General Fund TOTAL	\$1,676,665	\$1,783,900	\$1,839,318	\$1,742,589	\$1,649,553
<u>Expenditures (exclusive of transfers)</u>	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Total FY 09/10 Budget
<u>Other Governmental Funds¹</u>					
Personal Services					
Operating Expenses	\$627,126	\$573,710	\$605,691	\$566,523	\$628,688
Capital Outlay	\$252,735	\$39,525	\$25,156	\$22,473	\$1,000
Other Gov'tal TOTAL	\$879,861	\$613,235	\$630,847	\$588,996	\$629,688
TOTAL	\$2,556,526	\$2,397,135	\$2,470,165	\$2,331,585	\$2,279,241

¹ Arbor Fund, HOA Projects - Streetlighting & Signage, Veteran's Memorial Maintenance Fund, HOA Non - Escrow Fund, TLBD Maintenance Fund, TLBD Phase II Maintenance Fund, TLBD Phase II Improvements C.P. Fund, Oak Forest Maintenance Fund, and Oak Forest Capital Fund

POLICE

The mission of the Police Department is to enhance the quality of life throughout the city of Winter Springs by working cooperatively with all of our citizens to preserve the peace, enforce the law, reduce the perception of fear, and provide for a safe and caring environment.

FY 10 Operating Units

- *Office of the Chief* – oversees the day-to-day operations of the Department and the annual budget of 6.7 million dollars; aggressive interface with citizens, other law enforcement officials (FBI, FDLE, etc), and department heads regarding crime trends and resolutions; evaluates law enforcement practices and City codes
- *Criminal Investigations* – conducts thorough crime investigations; actively participates in task forces (auto theft, heroin interdiction, Seminole County and City Drug task force)
- *Community Services* - provides comprehensive crime prevention programs to help deter crime and minimize citizen victimization; provides school resource officers for elementary, middle and high schools as well as D.A.R.E officers (Drug Abuse Resistance Education); assists with neighborhood watch groups and security surveys
- *Operations* – diligent proactive patrol and crime trend analysis; accessibility to the community, citizen interaction and incident follow-up; Honor Guard activities; provide emergency response to special incidents and natural disasters; execution of search warrants
- *Information Services* - provides 24-hour 911 dispatch and non-emergency phone service; maintains and secures all records; maintains the Department’s in-house and mobile computer systems; provides community customer service (finger-printing, records requests, etc.)
- *Technical Services* – maintains vehicle fleet, police headquarters, appropriate levels of equipment and supplies; provides trained crime scene technicians to ensure compliance with Department policy as well as State and Federal laws in the collection and storage of property and evidence
- *Code Enforcement* - enforces regulations that preserve and protect neighborhoods; promotes voluntary compliance by establishing partnerships with citizens, community groups and other agencies
- *Motorcycle* - works toward orderly and safe traffic flow throughout the City; investigates and reconstructs traffic accidents; traffic control at school zones; conducts escorts for funerals, special events, and dignitaries; conduct speed and traffic surveys
- *Canine* - apprehends criminals/missing persons, evidence searches, detection of controlled substances and hazardous devices while minimizing officer risk and maximizing efficiency
- *Professional Standards* - conducts Internal Affairs’ investigations; complete National and State accreditation; train personnel, conduct internal audit activities

FY 10 Operating Resources

General (G)	\$7,168,290
Police Education (OG)	\$25,000
Special Law Enforce. – Local (OG)	\$11,000
Special Law Enforce. – Federal (OG)	\$10,500
Police Impact Fee (OG)	<u>\$38,545</u>
TOTAL	\$7,253,335

Police (continued)

Expenditures (exclusive of transfers)	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Total FY 09/10 Budget
<u>General Fund</u>					
Personal Services	\$5,765,114	\$6,004,310	\$6,150,176	\$6,176,122	\$5,880,871
Operating Expenses	\$679,821	\$870,240	\$902,359	\$729,629	\$693,370
Capital Lease	\$121,486	\$121,514	\$121,514	\$121,514	\$121,514
Capital Outlay	\$148,014	\$101,100	\$171,439	\$170,405	\$472,535
TOTAL	<u>\$6,714,435</u>	<u>\$7,097,164</u>	<u>\$7,345,488</u>	<u>\$7,197,670</u>	<u>\$7,168,290</u>

Expenditures (exclusive of transfers)	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Total FY 09/10 Budget
<u>Other Governmental Funds¹</u>					
Personal Services					
Operating Expenses	\$61,974	\$65,710	\$58,286	\$40,066	\$46,500
Capital Lease					
Capital Outlay	\$81,927	\$16,427	\$82,809	\$78,962	\$38,545
TOTAL	<u>\$143,901</u>	<u>\$82,137</u>	<u>\$141,095</u>	<u>\$119,028</u>	<u>\$85,045</u>

¹ Police Education Fund, Special Law Enforcement - Local, Special Law Enforcement - Federal, Police Impact Fee Fund

TOTAL	<u>\$6,858,336</u>	<u>\$7,179,301</u>	<u>\$7,486,583</u>	<u>\$7,316,698</u>	<u>\$7,253,335</u>
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PARKS and RECREATION

The mission of the Parks and Recreation Department is to enhance the quality of life for our community by providing outstanding parks, recreational facilities, activities and services.

FY 10 Operating Units

- *Administration* - provides direction, administration, accounting, and information services for the department and residents
- *Athletics General* - provides sports activities and park experiences (30 sports fields)
- *Athletics Leagues* - provides sports leagues and tournaments
- *Athletics Partnerships* - provides youth sports and tournaments through community partnerships
- *Concessions* - provides quality concession products to park patrons in a safe food-handling manner while monitoring cost of goods and labor to ensure a profitable operation
- *Parks & Grounds* - expands, enhances and develops the park amenities for all ages with a focus on quality and safety (30 sports fields, 16 playgrounds, 16 bathrooms, 267.7 total acreage)
- *Programs & Special Events* - provides the residents and visitors of the city with high-quality recreation programs, summer camps, rentals and special events in superior facilities under professional supervision
- *Senior Center* - enhances the senior resident lifestyle by promoting exercise and, proper nutrition; provides field trips, special events, education and an ongoing support system; sponsors lunch program
- *Senior Center Pool* - provides an opportunity for seniors to pursue good health and well-being through water exercise and social interaction in a safe, comforting and supportive environment
- *Community Events* – plan and execute special events that bring the community together (4th of July, Orlando Philharmonic Concerts (2), Christmas Tree Lighting, Hometown Harvest, Dancing Under the Stars, Highland Gathering); solicit sponsorships and market events
- *Hound Ground* - provides a safe and healthy environment to unite residents and their pets
- *Splash Playground* - provides a safe, supervised and quality atmosphere to promote family recreation in the Sunshine State

FY 10 Operating Resources

General (G) \$2,208,422

Parks and Recreation (continued)

Expenditures (exclusive of transfers)	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Total FY 09/10 Budget
<u>General Fund</u>					
Personal Services	\$1,261,130	\$1,297,301	\$1,290,242	\$1,290,218	\$1,225,932
Operating Expenses	\$886,044	\$949,472	\$981,018	\$948,130	\$812,490
Capital Outlay	\$15,806	\$68,700	\$45,547	\$45,547	\$170,000
TOTAL	<u>\$2,162,980</u>	<u>\$2,315,473</u>	<u>\$2,316,807</u>	<u>\$2,283,895</u>	<u>\$2,208,422</u>

DEBT SERVICE

The mission of the Debt Service Funds is to pay off the debt instruments in a timely and efficient manner while complying with all contractual terms and covenants thereby maintaining the highest possible credit rating.

FY 10 Operating Units

- *TLBD Debt Service* – accumulation of resources and payment of principal and interest for the Tuscawilla Lighting and Beautification District Phase I improvements
- *TLBD Phase II Debt Service* - accumulation of resources and payment of principal and interest for the Tuscawilla Lighting and Beautification District Phase II improvements
- *Oak Forest Debt Service* - accumulation of resources and payment of principal and interest for the Oak Forest Wall
- *2003 Debt Service* - accumulation of resources and payment of principal and interest for the refunding of the 1993 bond issue
- *1999 Debt Service* - accumulation of resources and payment of principal and interest for the refunding of the 1989 bond issue
- *Central Winds G.O. Debt Service* - accumulation of resources and payment of principal and interest for land purchase at Central Winds Park
- *2004 Capital Project Debt Service* - accumulation of resources and payment of principal and interest for the Senior Center therapy pool expansion

FY 10 Operating Resources

TLBD Debt Service (OG)	\$157,808
TLBD Phase II Debt Service (OG)	\$31,892
Oak Forest Debt Service (OG)	\$374,950
Public and Communications Service Tax (OG)	\$519,800
Electric Franchise Fee (OG)	\$519,800
2004 CP Debt Service (OG)	\$659,500
Central Winds G.O. Debt Service (OG)	<u>\$221,050</u>
TOTAL	\$2,484,800

<u>Expenditures</u> (exclusive of transfers)	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Total FY 09/10 Budget
<u>Other Governmental Funds</u> ¹					
Operating Expenses	\$13,383	\$19,994	\$21,175	\$18,765	\$14,000
Debt Service (P&I)	\$1,509,775	\$1,579,750	\$1,613,086	\$1,607,752	\$2,470,800
TOTAL	<u>\$1,523,158</u>	<u>\$1,599,744</u>	<u>\$1,634,261</u>	<u>\$1,626,517</u>	<u>\$2,484,800</u>

¹ TLBD Debt Service Phase I, TLBD Debt Service Phase II, Oak Forest Debt Service, 2003 Debt Service, 1999 Debt Service, Central Winds General Obligation Debt Service, 2004 Capital Project Debt Service

CAPITAL PROJECTS

The mission of the Capital Project (CP) Funds is to provide the infrastructure necessary to accomplish the City's vision for the future and benchmarks of success.

FY 10 Operating Units

- *1999 Construction C.P. Fund* - construction of various capital improvements such as Town Center Trail and Infrastructure, Veteran's Memorial and Magnolia Park
- *Revolving Rehabilitation C.P. Fund* – completion of townhouse condominium rehabilitation for potential police officer habitation
- *Utility/Public Works Facility C.P. Fund* – ongoing construction of Utility/Public Works Facility
- *Hazard Mitigation Grant Program (HMGP) C.P. Fund* - improvements to the Police Headquarters, Fire Stations and Senior Center for the purpose of hazard mitigation
- *Trotwood Improvements C.P. Fund* - various improvements at Trotwood Park such as splash pad, pavilion, shade structures, etc.
- *Senior Center Expansion C.P. Fund* – purchase of furniture and equipment related to Senior Center therapy pool expansion

FY 10 Operating Resources

Transportation Improvement (OG)	\$100,000
Road Improvements (OG)	\$300,000
1999 Construction (OG)	\$888,750
Revolving Rehabilitation (OG)	\$3,500
Utility/Public Works Facility C.P (OG)	\$939,000
Stormwater (E)	<u>\$100,000</u>
TOTAL	\$2,331,250

Expenditures (exclusive of transfers)	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Total FY 09/10 Budget
<u>Other Governmental Funds</u> ¹					
Operating Expenses	\$56,580	\$10,220	\$13,200	\$8,720	\$3,500
Capital Outlay	\$596,048	\$3,504,795	\$3,039,768	\$1,205,424	\$2,327,750
TOTAL	\$652,628	\$3,515,015	\$3,052,968	\$1,214,144	\$2,331,250

¹ 1999 Construction Fund, Revolving Rehab Fund, Public Facilities Capital Project Fund

WATER and SEWER UTILITY

The mission of the Water and Sewer Utility Department is to effectively provide water, wastewater, and reclaimed water services to our customers in a safe and reliable manner at the highest level of service for the lowest cost.

FY 10 Operating Units

- *Operations* – administration, water and wastewater treatment operations, water and wastewater field operations, meter services
- *Renewal and Replacement* – per the bond covenants an amount equal to five percent (5%) of the gross revenues received during the immediately preceding fiscal year must be on deposit in the Renewal and Replacement Fund for the purpose of extensions, enlargements or additions to, or the replacement of capital assets of the System and emergency repairs thereto. Such monies may also be used to supplement the Reserve Account, if necessary, in order to prevent a default in the payment on the bonds.
- *Revenue Generation* - section 19-127 in the Code of Ordinances required twenty (20) years of annual deposits in the amount of \$51,000 into the Revenue Generation department. Although this requirement was satisfied in fiscal year 2006, fund balance exists for sewerage system capital improvements
- *2000 Utility Construction* – construction funding for Utility/Public Works facility with proceeds from a 2000 bond issue

FY 10 Operating Resources

Water & Sewer Utility Fund – Operating (E)	\$7,790,687
W&S – Revenue Generation (E)	\$25,402
W&S - 2000 Utility Construction (E)	\$298,143
Stormwater Fund (E)	<u>\$6,000</u>
TOTAL	\$8,120,232

Expenditures (exclusive of transfers)	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Total FY 09/10 Budget
<u>Enterprise Fund</u>					
Personal Services	\$2,261,531	\$2,447,837	\$2,505,329	\$2,362,300	\$2,472,957
Operating Expenses	\$2,057,205	\$2,201,080	\$2,253,199	\$2,054,192	\$2,076,130
Debt Service (Capitalized)	\$1,845,597	\$1,841,525	\$1,841,525	\$1,841,525	\$1,906,000
Capital Outlay	\$779,518	\$1,954,404	\$1,958,932	\$1,205,300	\$1,665,145
TOTAL	\$6,943,851	\$8,444,846	\$8,558,985	\$7,463,317	\$8,120,232

DEVELOPMENT SERVICES

The mission of Development Services is to exceed customer expectations and promote the general health, safety, and welfare of the citizens of Winter Springs through responsive, thorough, professional plan review, building inspection and associated customer service.

FY 10 Operating Outcomes

- *Plans and Inspections* - monitors and amends processes as necessary to continue to provide/enhance quality plans review and inspections; ensure that all requirements of the Town Center code are implemented in the actual development construction; provide a high level of technical assistance to developers and contractors on construction projects within the City
- *Customer Service (includes Delinquent Permits)* - on-line reporting of various data for use by city residents; liaison between the other departments and divisions; refines customer service skills and develops new tools to increase the level of customer service

FY 10 Operating Resources

General (G)	\$25,653
Development Services (E)	<u>\$367,197</u>
TOTAL	\$392,850

Expenditures (exclusive of transfers)	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Total FY 09/10 Budget
<u>Enterprise Fund</u>					
Personal Services	\$374,770	\$339,598	\$346,313	\$346,083	\$344,241
Operating Expenses	\$296,003	\$322,976	\$323,159	\$97,876	\$48,609
Capital Outlay	\$2,510	\$3,900	\$3,900	\$1,540	\$0
TOTAL	<u>\$673,283</u>	<u>\$666,474</u>	<u>\$673,372</u>	<u>\$445,499</u>	<u>\$392,850</u>

STORMWATER UTILITY

The mission of the Stormwater Utility Fund is to ensure that adequate conveyance capacity is maintained in the existing stormwater system, to oversee that additions and expansions to the stormwater system enhance the system, and to provide improvements to the water quality of the stormwater runoff from the City of Winter Springs.

FY 10 Operating Units

- *Operating* – maintains and improves the stormwater ponds, piping, inlets, creeks, swales, and drainage ditches in the City; mosquito control also included in this operating division
- *Engineering* - provides technical oversight of the City’s stormwater system; includes development plan review, master planning, use of engineering consultants, intergovernmental cooperation, participation in regional initiatives, response to citizen complaints and inspection of construction projects in the City
- *Special Projects* – segregate state and/or federal funds received as grants or matching grants for improvements to the stormwater system or remediation of a deficiency in the stormwater system; examples include bank stabilization and creek clearing of debris removal after hurricanes

FY 10 Operating Resources

General (G)	\$20,575
Water & Sewer Utility (E)	\$41,150
Stormwater (E)	<u>\$1,059,270</u>
TOTAL	<u>\$1,120,995</u>

Expenditures (exclusive of transfers)	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Total FY 09/10 Budget
<u>Enterprise Fund</u>					
Personal Services	\$441,568	\$527,208	\$538,311	\$512,683	\$513,795
Operating Expenses	\$381,511	\$410,750	\$1,023,434	\$930,425	\$387,200
Capital Outlay	\$146,303	\$242,750	\$324,750	\$254,750	\$220,000
TOTAL	\$969,382	\$1,180,708	\$1,886,495	\$1,697,858	\$1,120,995

Financial Structure

Introduction

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

Fund Categories

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

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

Also designated is each fund's classification as a *major* or *non-major* fund as determined by the calculation used in the fiscal year ending September 30, 2009 Comprehensive Annual Financial Report. A major fund is one whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental *or* enterprise funds and at least 5 percent of the aggregate amount for all governmental *and* enterprise funds for the same item. The prescribed accounting basis and fund classification is indicated below for all funds.

Governmental:

General Fund

MAJOR/modified accrual basis

This is the chief operating fund of the City of Winter Springs. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Special Revenue Funds

(#102) Police Education Fund

nonmajor/modified accrual basis

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

(#103 and #108) Special Law Enforcement Trust Funds (Local and Federal, respectively)

nonmajor/modified accrual basis

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

(#104) Transportation Improvement Fund

nonmajor/modified accrual basis

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

(#107) Solid Waste / Recycling Fund

nonmajor/modified accrual basis

This fund is used to account for fees for solid waste and recycling services performed by contract vendors. Proceeds are used to pay monthly vendor charges for providing solid waste and recycling services.

(#109) Emergency and Disaster Relief Fund

nonmajor/modified accrual basis

This fund was established to capture the costs of hurricane preparation and recovery due to the unusually active and costly 2004 hurricane season. The City is in the final stages of FEMA close-out.

(#110) Arbor Fund

nonmajor/modified accrual basis

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

(#112) HOA Projects – Streetlighting & Signage Fund

nonmajor/modified accrual basis

This fund was established to account for decorative streetlighting and signage projects for homeowners' associations. This fund requires that a certain fund balance be maintained (escrowed) for ongoing maintenance.

(#114) Storm Reserve Fund

nonmajor/modified accrual basis

This fund was established when the new solid waste contract was structured. One dollar per month per residential customer will be assessed for storm-related expenditures via the Solid Waste Fund and transferred into this fund for that purpose.

*(#115) Road Improvements Fund
MAJOR/modified accrual basis*

This fund is used to account for collected one-cent sales tax revenues to be used for road improvements.

*(#116) Veterans Memorial Fund
New fund 2009/modified accrual basis*

This fund is used to account for memorial donations, engraving of memorial plaques and upkeep of the memorial itself.

*(#117) HOA Projects – Streetlighting & Signage Fund (non-escrowed)
nonmajor/modified accrual basis*

This fund is used to account for construction of decorative streetlighting and signage projects for homeowners' associations (HOA). Unused funds upon project completion will be returned to the HOA (non-escrowed).

*(#140) Transportation Impact Fee Fund
nonmajor/modified accrual basis*

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

*(#145) Public Facilities Impact Fee Fund
nonmajor/modified accrual basis*

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

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

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

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

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

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

This fund is used to account for collected impact fees on new development to help defray the cost of capital investment needed to maintain the level of fire service due to future growth. Now that fire services have been consolidated with Seminole County this fund balance is the property of the County to be used for the purposes set forth in the City's fire impact fee ordinance and related capital expansion plan.

*(#170) Medical Transport Services Fund
nonmajor/modified accrual basis*

This fund was used to receive revenues generated from fees charged for paramedic services. Since fire services have been consolidated with Seminole County this fund is no longer being used as initially intended. This fund balance includes accounts receivable for past services which is being pursued by a collection agency.

*(#172) Public and Communications Service Tax Fund
MAJOR/modified accrual basis*

This fund accounts for collections of utility taxes charged on electric, water and gas services as well as telecommunications service taxes. Proceeds are used to pay annual debt service and monies not required to pay debt service are transferred to the General Fund.

*(#174) Electric Franchise Fee Fund
nonmajor/modified accrual basis*

This fund is used to account for proceeds of electric franchise fees. These proceeds are used to pay annual debt service and monies not required to pay debt service are transferred to the General Fund.

*(#175) Fire Assessment Fee Fund
nonmajor/modified accrual basis*

This fund was used to account for assessment fees assessed during fiscal year 2009 to partially fund fire services. On October 2, 2008, the Winter Springs Fire Department was consolidated with the Seminole County Fire Department. Proceeds in subsequent years represent delinquent FY 2009 assessments.

*(#184 and #185) TLBD Maintenance Funds (Phase I and II, respectively)
nonmajor/modified accrual basis*

This fund is used to account for collected special assessments for maintenance related to the Tusawilla Lighting and Beautification District phases I and II. In fiscal year 2006-2007, these maintenance programs were streamlined into one assessment district and are accounted for in fund #184.

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

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

Debt Service Funds

(#182 and #213) TLBD Debt Service Funds (phases I and II, respectively)

#182 nonmajor/modified accrual basis; #213 nonmajor/modified accrual basis

These funds are used to account for the accumulation of resources and payment of principal, interest and related costs for the 2001 and 2006 special assessment bond issues.

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

This fund is used to account for the accumulation of resources and payment of principal, interest, and related costs for the 2000 note payable (Oak Forest portion).

*(#206) 2003 Debt Service Fund
nonmajor/modified accrual basis*

This fund is used to account for the accumulation of resources and payment of principal, interest, and related costs for the 2003 bond issue.

*(#215) 1999 Debt Service Fund
nonmajor/modified accrual basis*

This fund is used to account for the accumulation of resources and payment of principal, interest, and related costs for the 1999 bond issue.

*(#225) Central Winds General Obligation Debt Service Fund
nonmajor/modified accrual basis*

This fund is used to account for the accumulation of resources and payment of principal, interest, and related costs for the 2002 limited general obligation bond.

*(#230) 2004 Capital Projects Debt Service Fund
nonmajor/modified accrual basis*

This fund is used to account for the accumulation of resources and payment of principal and interest for the Capital Improvement Revenue Note Series 2004.

Capital Projects Funds

*(#305) 1999 Construction Capital Projects Fund
nonmajor/modified accrual basis*

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

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

This fund was established to provide loans for rehabilitation projects within the City.

*(#313) TLBD Improvements Funds (Phase II)
nonmajor/modified accrual basis*

This fund was established to account for the construction of improvements to the Tusawilla Lighting and Beautification District Phase II.

*(#309) Oak Forest Capital Projects Fund
nonmajor/modified accrual basis*

This fund was established to account for construction of the Oak Forest subdivision wall.

*(#311) Utility/Public Works Facility Capital Projects Fund
nonmajor/modified accrual basis*

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

*(#312) Public Facilities Capital Projects Fund
nonmajor/modified accrual basis*

This fund was established to account for the construction of a number of capital projects, the priority of which has yet to be determined.

*(#314) HMGP Project Fund
nonmajor/modified accrual basis*

This fund was established to account for the Hazard Mitigation Grant revenues and expenditures. The grant monies will reimburse 75% of the eligible project costs, with the remaining to be absorbed by the City via transfers from the Fire, Police, and Park Impact Fee Funds.

*(#315) Trotwood Improvements Fund
nonmajor/modified accrual basis*

This fund was established to account for improvements to Trotwood Park; \$200,000 received in FRDAP grants.

*(#316) Senior Center Expansion Fund
nonmajor/modified accrual basis*

This fund was established to account for the Senior Center Expansion project. This project is to include an indoor therapy pool and will heavily rely on CDBG funds from Seminole County.

Proprietary:

Enterprise Funds

*(#401) Water and Sewer Utility Fund
MAJOR/accrual basis*

This fund was established to account for the provision of water and sewer services to the residents of the City. All necessary activities associated with providing these services are accounted for in one of five fund categories: Operating, Renewal and Replacement (requires fund balance equivalent to 5% of previous year's gross revenues), Revenue Generation, 2000 Utility Construction, and Service Availability.

*(#420) Development Services Fund
nonmajor/accrual basis*

This fund was established in 2003 to account for the Plans and Inspections department, the Customer Service department, and the Delinquent Permits department as divisions of an enterprise fund.

*(#430) Stormwater Utility Fund
MAJOR/accrual basis*

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

Fiduciary:

*Pension Plan Trust Fund
accrual basis*

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

Budget Process

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

- In January and February, department directors begin the task of budget preparation for the next fiscal year. For several weeks, discussions ensue on many levels and gradually the budget begins to emerge.
- About March of each year, the budget calendar is presented by staff and approved by the City Commission.
- In the spring, meetings are convened with each department director and their support staff, the City Manager, the Finance Director and the Budget Analyst to evaluate the budget requests. From those in-house workshops, a Proposed Budget is prepared that includes both the department requests and the City Manager's recommended budget.
- On or before July 1 of each year, the City Manager submits the Proposed Budget to the Commission for consideration.
- The City Commission then holds informal budget workshops which the public is invited to attend.
- By August 4th, the City Commission must establish the tentative millage rate (DR 420) which becomes the millage 'ceiling' when approving the annual millage rate and budget in September. Although it is possible for a City to exceed its millage cap, to do so is a difficult and costly process. This has historically occurred at the second regularly-scheduled Commission meeting in July.
- Also established at this late-July meeting are the rolled-back rate calculation, the date, time and place of the FIRST Public Hearing. Once these determinations have been made they are communicated via the DR 420 to the Seminole County Property Appraiser, the Seminole County Tax Collector and the Department of Revenue. This information is then advertised via the Notice of Proposed Property Taxes (TRIM Notice) which is mailed to property owners by the Property Appraiser.
- Two to five days prior to the SECOND public hearing the notice of the final budget hearing is advertised in a newspaper of general paid circulation. If a tax increase is proposed that must also be advertised.
- On or before September 30 of each year, after two public hearings, the Commission adopts the final budget and establishes the ad valorem tax millage.
- The TRIM (Truth in Millage) compliance package is submitted to the Department of Revenue.
- The budget may be formally amended by the Commission at any time.

2010 Fiscal Year Budget Calendar:

Date (2009)	Function
February 26	Community Visioning Workshop
March 9	Commission approves budget calendar
March 21	Goal-setting Workshop
March 30	Budget Workshop #1
April	Departments submit budgets
May 27	Budget Workshop #2
July 1	Deadline for submission of Proposed Budget to Commission

July – Sept	Budget Workshops with Commission to be determined
July 1	Property Appraiser transmits DR 420 certification
July 27	Commission to establish DR 420 cap (Resolution; Regular agenda item)
August 4	Deadline to send Notice to Property Appraiser of proposed millage rate, rolled-back rate, date, time, and place of FIRST Public Hearing (within 35 days of value certification)
August 24	Deadline for Property Appraiser to send TRIM Notice (This is considered notification of Tentative Budget hearing; must be mailed by PA within 55 days of value certification)
September 14	First Public Hearing (Tentative) (within 80 days of value certification but not earlier than 65 days after certification)
September 24	Advertisement publication date (Final public hearing must be within 15 days of the tentative public hearing)
September 28	Second Public Hearing (Final) Final millage and budget hearing - Adoption of final millage and budget must be done separately and in that order. (Hearing must be held not less than 2 days or more than 5 days after advertisement is published)
October 1	Deadline to send Resolution to Property Appraiser and Tax Collector This must be done within 3 days of adoption of final millage rate
Soon after the Final Hearing	Mail TRIM package to Property Tax Administration Program Department of Revenue (must be submitted within 30 days of final adoption and pending receipt of DR 422 Certification of Final Taxable Valuation).

Budget Transfers and Amendments

- The legal level of budgetary control is at the department level.
- The City Manager is authorized to transfer budgeted amounts between accounts within a department.
- The budget is an annual one, as such, unexpended appropriations for these funds lapse at the end of each fiscal year.
- Increases to the budget are accomplished by resolution duly adopted by the Commission. There are usually two amendments to the budget each fiscal year – one during the fiscal year and one within 60 days of the fiscal year-end.

Budget, Financial and Management Guidelines

The following policies serve as guidelines and are amended as needed.

General

- An independent audit will be performed annually. The City administration will promptly evaluate the audit management letter to determine the necessary steps to implement the audit recommendations.
- Financial records to be maintained on a basis consistent with Generally Accepted Accounting Principles (GAAP) and the Government Accounting Standards Board (GASB).
- The City will strive to maintain a fund balance in the General and Enterprise funds of 25% of personnel services and operating expenditures which serves to protect against the need to reduce service levels or raise taxes and fees due to temporary revenue shortages or unpredicted spikes in expenditures.
- The City will strive to ensure that personal and operating costs do not exceed recurring revenues; that is, recurring expenses will not be funded with non-recurring revenue.
- It will be the City's highest priority to maintain current service levels for all essential services.
- Employee positions are fully-funded. For fiscal year 2010, annual merit increases have been budgeted organization-wide at 0%.

Revenues

- The City will strive to maintain diversified revenues for the sake of fiscal stability and to most equitably distribute the cost of services.
- The City will set user-fees for all enterprise funds at a level that fully supports the total direct and indirect cost of the activity.
- A portion of the cost of non-enterprise activities may be considered for subsidy provided that such action is consistent with the interests of the City and with all legal requirements.
- The use of one-time revenues to fund ongoing expenditures is discouraged.

Budget

- The City will abide by a structured budget process and comply with the "Truth in Millage" state statute which regulates taxing authorities in the millage assessment process.
- Budgets are considered balanced when revenues and appropriations from the fund (if applicable) equal expenditures and appropriations to the fund (if applicable).
- The City will adhere to all Federal, State, and local legal requirements related to the operating budget.
- The City will maintain a budgetary control system to ensure budgetary compliance.
- All fund balances will be presented in the annual budget.
- The City will attempt to avoid layoffs of permanent employees in order to balance the budget.

Purchasing

- The City Manager is authorized to purchase or to contract for all commodities and services which do not exceed \$25,000; those in excess require written bids and Commission approval.
- Regarding bids, the City of Winter Springs intends to secure a source of supply for item(s) or services(s) at the lowest price; early and satisfactory manufacture; and prompt, convenient service and shipment.
- Purchase orders over \$5,000 must be approved by the City Manager.
- Purchases for commodities and services over \$2,500 require three quotes unless a sole source vendor is being utilized or the City is piggy-backing off another governmental agency.

Investments and Cash Management

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

Capital Assets

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

Debt Management

- There are no limitations placed on the amount of debt the City may issue either by the City's charter, code of ordinances or State statute.
- The City shall manage debt issuance and obligations according to sound public fiscal management principles so that the City is able to provide needed capital improvements and maintain services at adopted levels of service (LOS).
- Debt service - managed to ensure that timely payment of principal and interest is made and that bond covenants are met so as to maximize efficiency and credit-worthiness.
- General obligation debt will not be used to finance the activities of enterprise funds.
- The term of any bonds shall not exceed the useful life of the expenditures being financed.
- Long-term debt will not be utilized to fund current and ongoing operations.

- For long-term debt, the City uses financial advisors independent of bond brokerage houses and independent bond counsel to determine the best method of financing.
- The City will maintain an adequate debt service fund for each bond issue.
- See Debt Service section for a list of criteria for managing debt financing and selecting revenues to finance public facilities.

Pension Plan

- The City's pension plan is a defined benefit plan. A participant who retires after reaching the Normal Retirement Date will receive a monthly pension based on a formula that reflects years of service, average compensation and a benefit multiplier.
- Employees become plan participants on the first day of the month immediately following the date 6 months after the first day of employment.
- The City will provide sufficient funding to the pension plan in order to ensure that the plan will be able to fully meet its obligations to retired employees on a timely basis.
- For fiscal year 2010, the City will contribute 15% of the employee's compensation with a 3% employee contribution rate.

GENERAL FUND

Budget Data

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OPERATING COVERAGE

<u>Recurring Revenue</u>		\$15,616,113
Total Expenditures	\$17,139,901	
LESS :		
Capital Expenditures (includes capital lease)	(\$849,544)	
Non-recurring Transfer (LOC Debt Svc - Sr Ctr Exp)	(\$652,000)	
Non-recurring Transfer (CW Debt Svc Fund)	<u>(\$28,100)</u>	
<u>Recurring Personal and Operating Expenditures</u>	\$15,610,257	(\$15,610,257)
		<hr/>
Effect on Fund Balance - OPERATING COVERAGE		<u><u>\$5,856</u></u>

CAPITAL COVERAGE

Non-recurring Revenue		\$361,515
LESS:		
Capital Expenditures (includes capital lease)		(\$849,544)
Non-recurring Transfer (LOC Debt Svc - Sr Ctr Exp)		(\$652,000)
Non-recurring Transfer (Central Winds G.O. Debt)		<u>(\$28,100)</u>
Effect on Fund Balance - CAPITAL COVERAGE		<u><u>(\$1,168,129)</u></u>
 TOTAL EFFECT ON FUND BALANCE		 <u><u>(\$1,162,273)</u></u>

FUND BALANCE

<u>Projected Beginning Fund Balance</u>	\$8,809,612
Appropriation TO (FROM) Fund Balance	<u>(\$1,162,273)</u>
<u>Projected Ending Fund Balance</u>	<u><u>\$7,647,339</u></u>

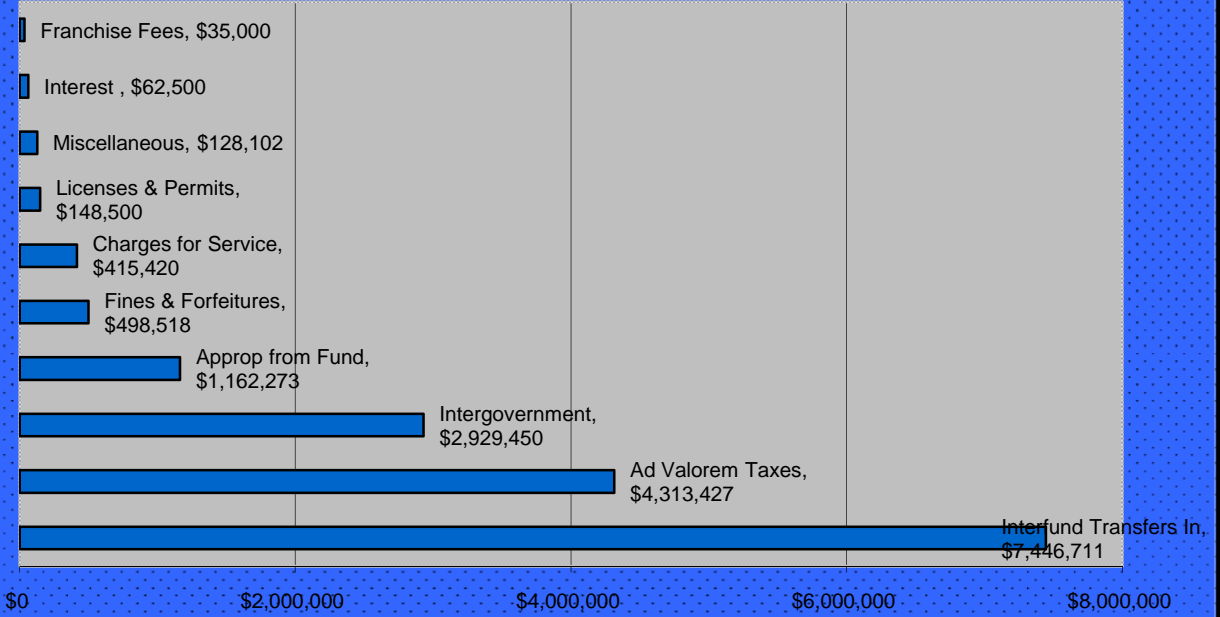
Ending Fund Balance Designations:

90-day / 25% Operating Reserve	\$3,902,564
Developer Agreement	\$930,000
2010 transfer of Cash (loan) to Development Services Fund with corresponding 'Due From' reflected on the Balance Sheet	\$475,000 (\$475,000)
Traffic Safety Reserves	\$377,812
Undesignated	<u>\$2,436,963</u>
Projected Total Ending Fund Balance	\$7,647,339

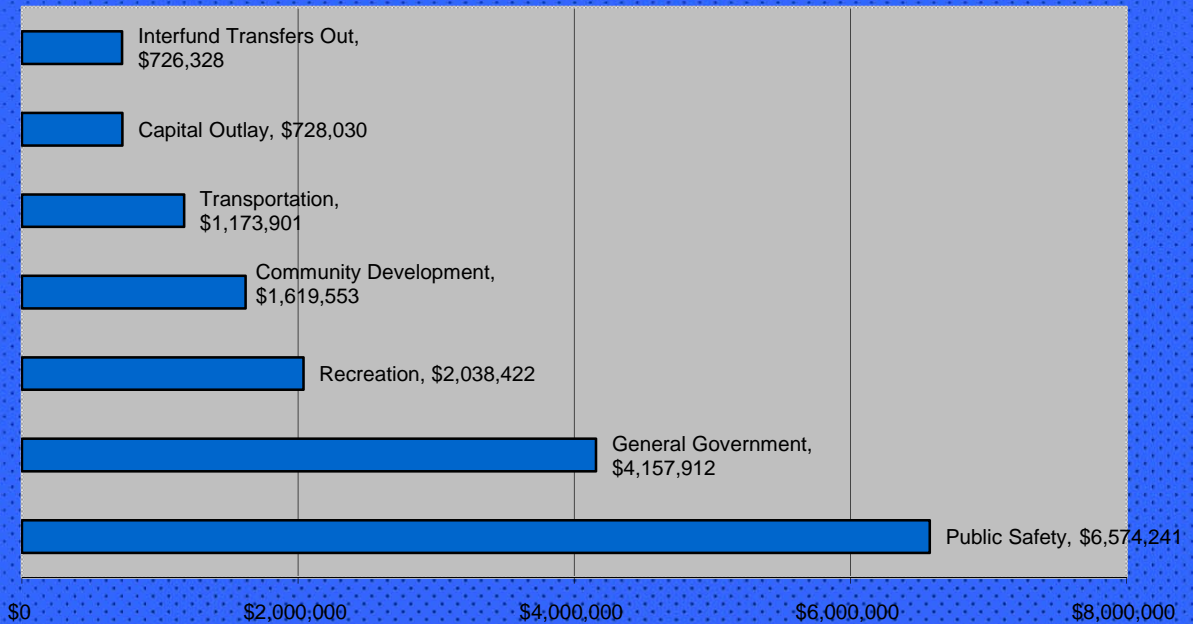
GENERAL FUND

The following presents a General Fund overview of the anticipated sources and applications of funds for the 2009-2010 fiscal year.

General Fund - Budgeted Sources



General Fund - Budgeted Applications



NUMBER	DESCRIPTION OF REVENUES	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
						Based on DR 420 valuation using millage rate of 2.4714		
RECURRING REVENUES								
311000	Ad Valorem Tax Revenue	\$6,912,216	\$4,791,529	\$4,791,529	\$4,791,529	\$4,313,427	\$0	\$4,313,427
323400	Franchise Fee - Gas (prev #313400)	\$39,690	\$40,000	\$40,000	\$35,000	\$35,000	\$0	\$35,000
State Revenues								
335120	State of FL - Rev Sharing - sales and gas tax (allocation varies annually)	\$1,021,197	\$995,117	\$875,733	\$908,354	\$865,943	\$0	\$865,943
335140	State of FL - Mobile Home License	\$9,754	\$12,000	\$12,000	\$9,900	\$10,000	\$0	\$10,000
335150	State of FL - Alcoholic Beverage License	\$7,300	\$10,000	\$10,000	\$7,000	\$7,000	\$0	\$7,000
335180	State of FL - Half Cent Sales Tax	\$2,260,794	\$2,252,028	\$2,056,011	\$2,068,056	\$1,844,156	\$0	\$1,844,156
335191	State of FL - Motor Fuel Tax Rebate	\$19,473	\$18,000	\$18,000	\$18,300	\$18,000	\$0	\$18,000
335210	State of FL - Firefighter Supp Comp	\$5,142	\$0	\$0	\$1,380	\$0	\$0	\$0
335220	State of FL - Wireless 911	\$0	\$4,500	\$0	\$0	\$0	\$0	\$0
		\$3,323,660	\$3,291,645	\$2,971,744	\$3,012,990	\$2,745,099	\$0	\$2,745,099
Community Development Revenues								
316000	Local Business Tax	\$139,726	\$170,000	\$170,000	\$130,000	\$130,000	\$0	\$130,000
329001	Zoning & Annexations	\$29,778	\$20,000	\$20,000	\$15,000	\$12,500	\$0	\$12,500
329002	Site Plan Review	\$7,000	\$12,000	\$12,000	\$6,500	\$6,000	\$0	\$6,000
341301	Collection fee - County Impact Fees	\$407	\$2,500	\$2,500	\$0	\$500	\$0	\$500
341302	Collection fee - County Local Business Tax	\$2,741	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$1,500
		\$179,652	\$206,000	\$206,000	\$153,000	\$150,500	\$0	\$150,500
Public Safety Revenues								
342100	Police - School Resource Officer	\$62,068	\$63,784	\$63,784	\$63,784	\$55,484	\$0	\$55,484
351100	Police - Fines & Forfeitures	\$231,399	\$240,000	\$240,000	\$220,000	\$230,000	\$0	\$230,000
351101	Police - Fines & Forfeitures - Code	\$590	\$5,000	\$5,000	\$1,000	\$1,000	\$0	\$1,000
351500	Police - Traffic Light Enforcement (gross, #2118)	\$0	\$325,000	\$110,294	\$110,294	\$267,518	\$0	\$267,518
		\$294,057	\$633,784	\$419,078	\$395,078	\$554,002	\$0	\$554,002
Parks and Recreation Revenues								
347201	XXXXX League Fees #7211	\$37,229	\$39,000	\$39,000	\$31,500	\$38,415	\$0	\$38,415
347202	Summer Camp #7240	\$61,988	\$65,600	\$65,600	\$65,600	\$64,616	\$0	\$64,616
347203	Program Fees #7240	\$2,139	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$1,500
347204	Partnership League Fees #7212	\$44,323	\$58,500	\$58,500	\$58,500	\$65,503	\$0	\$65,503
347205	Sports Camps #7211 (prev 349500)	\$7,193	\$18,200	\$18,200	\$10,600	\$13,002	\$0	\$13,002
347206	Field Rental (prev #347201)	\$25,017	\$28,000	\$28,000	\$19,000	\$19,000	\$0	\$19,000
347210	Concession Stand - C.W.P. #7220	\$39,678	\$60,000	\$92	\$92	\$0	\$0	\$0
347400	XXXXX Special Event (#7260 - prev #362100)	\$0	\$0	\$9,526	\$10,426	\$0	\$0	\$0
347505	Senior Center Annual Registrations	\$9,295	\$7,000	\$7,000	\$12,000	\$10,000	\$0	\$10,000
347510	Senior Center Therapy Pool Memberships	\$15,485	\$14,000	\$14,000	\$23,000	\$20,000	\$0	\$20,000
347515	Splash Playground Revenue	\$4,298	\$60,000	\$60,000	\$25,000	\$30,000	\$0	\$30,000
347531	Rental - Civic Center (#362101)	\$0	\$0	\$11,000	\$11,000	\$10,000	\$0	\$10,000
347532	Rental - Pavillion (#362102)	\$0	\$0	\$14,000	\$20,000	\$20,000	\$0	\$20,000
347530	Facility Rental (Civic Ctr, Pavillion, Bounce House)	\$32,982	\$25,000	\$0	\$0	\$0	\$0	\$0
		\$279,627	\$376,800	\$326,418	\$288,218	\$292,036	\$0	\$292,036
Public Works Revenues								
344900	FDOT Reimb - Streetlighting	\$8,608	\$8,700	\$8,700	\$8,700	\$8,700	\$0	\$8,700
344900	FDOT Reimb - ROW Maint	\$54,556	\$55,362	\$55,362	\$55,362	\$55,000	\$0	\$55,000
		\$63,164	\$64,062	\$64,062	\$64,062	\$63,700	\$0	\$63,700
Miscellaneous Revenues								
341901	Recording & Copy Fees	\$1,186	\$2,000	\$2,000	\$1,850	\$2,000	\$0	\$2,000
343907	NSF Check Fees	\$217	\$200	\$200	\$400	\$200	\$0	\$200
362100	Rent - Fire Stations (Seminole Cty)	\$0	\$1	\$1	\$2	\$2	\$0	\$2
362100	60004 Tower Rental - City Hall	\$96,461	\$55,500	\$55,500	\$58,900	\$60,000	\$0	\$60,000
362100	60005 Tower Rental - Spray Fields	\$56,116	\$58,500	\$58,500	\$56,100	\$56,100	\$0	\$56,100
361100	Interest Earned	\$174,758	\$385,000	\$385,000	\$75,000	\$60,000	\$0	\$60,000
361101	County Interest Earned	\$11,121	\$8,000	\$8,000	\$2,600	\$2,500	\$0	\$2,500
369101	Miscellaneous	\$28,610	\$12,000	\$12,000	\$83,000	\$12,000	\$0	\$12,000
		\$368,469	\$521,201	\$521,201	\$277,852	\$192,802	\$0	\$192,802
TOTAL RECURRING REVENUES		\$11,460,535	\$9,925,021	\$9,340,032	\$9,017,729	\$8,346,566	\$0	\$8,346,566
NON-RECURRING REVENUES								
Grants								
331500	81007 Federal - FHFC Home Again	\$62,435	\$0	\$0	\$0	\$0	\$0	\$0
331200	81008 Federal - Byrne - Police video storage	\$57,870	\$0	\$0	\$0	\$0	\$0	\$0
331200	81009 Federal - Byrne - Police Vistawilla office	\$8,438	\$0	\$0	\$0	\$0	\$0	\$0
331200	81011 Federal - Byrne - In-Car Cameras	\$0	\$0	\$9,276	\$9,276	\$0	\$0	\$0
331200	81012 Federal - Byrne - Video Enhancement	\$0	\$0	\$1,527	\$1,527	\$0	\$0	\$0
331200	81014 Federal - Byrne - Misc Capital (2115)	\$0	\$0	\$0	\$0	\$0	\$109,351	\$109,351
334709	70013 FRDAP - Dog Park	\$0	\$0	\$0	\$0	\$0	\$75,000	\$75,000
331340	30137 Federal - FEMA (Tropical Storm Fay)	\$15,781	\$0	\$0	\$0	\$0	\$0	\$0
334340	30137 State Grant (Tropical Storm Fay)	\$2,630	\$0	\$0	\$0	\$0	\$0	\$0
334910	Other State Grants	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0
		\$152,154	\$0	\$10,803	\$10,803	\$0	\$184,351	\$184,351
Miscellaneous Revenues								
364100	Auction Proceeds	\$18,174	\$0	\$0	\$4,000	\$0	\$0	\$0
366000	Donations	\$7,347	\$0	\$1,000	\$1,000	\$0	\$0	\$0
366000	30107 Donations (Vet Mem Ceremony)	\$0	\$0	\$10,000	\$10,000	\$0	\$0	\$0
366000	70110 Donations (Sr Ctr/Pool)	\$901	\$0	\$0	\$0	\$0	\$0	\$0
366000	81005 Donations (Workforce Training)	\$657	\$0	\$0	\$0	\$0	\$0	\$0
366000	81006 Donations (Walmart-Fire)	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0
366000	XXXXX Donations - Community Events (#7260)	\$11,514	\$0	\$28,316	\$29,804	\$0	\$0	\$0
369300	Settlements and Collections	\$1,837	\$0	\$878	\$1,071	\$0	\$0	\$0
369305	Insurance Proceeds	\$25,522	\$0	\$24,345	\$27,815	\$0	\$0	\$0
		\$66,952	\$0	\$64,539	\$73,690	\$0	\$0	\$0
TOTAL NON-RECURRING REVENUES		\$219,106	\$0	\$75,342	\$84,493	\$0	\$184,351	\$184,351
TOTAL REVENUES		\$11,679,641	\$9,925,021	\$9,415,374	\$9,102,222	\$8,346,566	\$184,351	\$8,530,917

NUMBER	DESCRIPTION OF REVENUES	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Total FY 09/10 Budget
TRANSFERS IN FROM OTHER FUNDS						
Recurring						
381001	Transfer from Public & Comm Svc Tax Fund	\$3,459,193	\$3,626,500	\$3,626,500	\$3,777,388	\$3,612,000
381002	Transfer from Electric Franchise Fee Fund	\$1,241,821	\$1,218,000	\$1,218,000	\$1,388,000	\$1,352,000
381004	Stormwater (Admin)	\$87,052	\$91,405	\$91,405	\$91,405	\$91,405
381008	Solid Waste (Admin)	\$133,662	\$138,000	\$138,000	\$134,000	\$135,000
381090	<u>21360</u> Water & Sewer - Utility Billing	\$542,400	\$679,795	\$677,195	\$646,215	\$689,373
381090	<u>21915</u> Water & Sewer - Operator 16% (prev #382100)	\$5,933	\$6,393	\$6,393	\$6,488	\$6,458
381090	<u>24415</u> Water & Sewer - Cap Proj Mgr.	\$12,000	\$12,000	\$12,000	\$1,842	\$11,825
381091	Water & Sewer - Audit/Admin	\$454,477	\$697,701	\$697,701	\$697,701	\$697,701
381150	Dev Services - Indirect Costs	\$173,210	\$181,870	\$181,870	\$181,870	\$181,870
381151	Dev Services - Com Dev Admin	\$224,141	\$235,348	\$235,348	\$235,348	\$235,348
381152	Dev Services - Fire Prevention	\$52,145	\$0	\$0	\$0	\$0
381153	<u>21343</u> Dev Services - Kiva/GIS	\$76,445	\$120,410	\$120,410	\$120,410	\$60,765
381153	<u>21915</u> Dev Serv - Operator 57%	\$21,137	\$22,774	\$22,774	\$22,774	\$23,006
381154	Dev Services Fund - Crossover	\$28,941	\$30,388	\$30,388	\$30,388	\$30,388
381175	Fire Assessment - Fire Operations	\$1,205,000	\$0	\$0	\$0	\$0
381302	Oak Forest Maint (Clerk/Beaut Coord/Ins)	\$11,293	\$13,200	\$12,927	\$12,927	\$13,227
381305	TLBD Maint (Clerk/Beaut Coord/Ins)	\$56,665	\$63,000	\$60,030	\$60,030	\$60,173
381504	<u>24415</u> 1999 Construction Fund - Cap Proj Mgr.	\$12,000	\$12,000	\$12,000	\$1,842	\$11,825
381600	Transfer from Other Funds (Vet Mem #116)	\$0	\$0	\$0	\$0	\$2,000
381600	<u>24415</u> Road Improvement - Cap Proj Mgr	\$52,459	\$54,465	\$54,465	\$8,597	\$55,183
		\$7,849,974	\$7,203,249	\$7,197,406	\$7,417,225	\$7,269,547
Non-Recurring						
381004	<u>21341</u> Stormwater - IS Special Proj	\$2,841	\$2,090	\$2,090	\$2,090	\$1,650
381004	<u>21342</u> Stormwater - IS Records Mgmt	\$4,646	\$5,201	\$5,201	\$5,201	\$1,038
381004	<u>21343</u> Stormwater - Kiva	\$9,556	\$6,020	\$6,020	\$6,020	\$10,127
381008	<u>21342</u> Solid Waste - IS Records Mgmt	\$2,788	\$3,121	\$3,121	\$3,121	\$0
381090	<u>21341</u> Water & Sewer - IS Spec. Proj (prev #382100)	\$22,760	\$10,995	\$10,995	\$10,995	\$19,795
381090	<u>21342</u> Water & Sewer - Records Mgmt (prev #382100)	\$9,293	\$45,403	\$45,403	\$45,403	\$29,956
381090	<u>21343</u> Water & Sewer - Kiva (prev #382100)	\$28,667	\$20,069	\$20,069	\$20,069	\$10,127
381153	<u>21341</u> Dev Serv - IS Spec Proj	\$8,523	\$4,712	\$4,712	\$4,712	\$6,598
381153	<u>21342</u> Dev Serv - Records Mgmt.	\$20,444	\$22,885	\$22,885	\$22,885	\$4,152
381175	Fire Assessment - Fire Operations (2009 transfer relates to 2008 delinquent assessments)	\$0	\$283,721	\$283,721	\$189,707	\$93,721
381600	Transfer from Other Funds (Sr Ctr Exp #316)	\$394,888	\$0	\$0	\$0	\$0
		\$504,406	\$404,217	\$404,217	\$310,203	\$177,164
	TOTAL TRANSFERS (Recurring and Non-Recurring)	\$8,354,380	\$7,607,466	\$7,601,623	\$7,727,428	\$7,446,711
TOTAL GENERAL FUND REVENUES & TRANSFERS IN		\$20,034,021	\$17,532,487	\$17,016,997	\$16,829,650	\$15,977,628

DIV #	DEPARTMENT	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
Executive								
1100	Executive - Commission	\$163,120	\$174,550	\$177,057	\$163,139	\$111,250	\$1,500	\$112,750
1110	Executive - Boards	\$8,091	\$8,945	\$7,645	\$7,225	\$7,770	\$0	\$7,770
1200	Executive - City Manager	\$274,611	\$303,188	\$385,125	\$454,455	\$224,649	\$68,177	\$292,826
1210	Executive - City Clerk	\$254,658	\$277,665	\$281,531	\$273,001	\$227,455	\$0	\$227,455
		\$700,480	\$764,348	\$851,358	\$897,820	\$571,124	\$69,677	\$640,801
General Government								
1220	General Gov't - Legal Services	\$382,302	\$331,000	\$331,000	\$321,500	\$241,000	\$0	\$241,000
1230	General Gov't - Code Enforcement Court	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1900	General Gov't - General	\$352,338	\$388,795	\$130,299	\$139,929	\$256,605	\$78,100	\$334,705
		\$734,640	\$719,795	\$461,299	\$461,429	\$497,605	\$78,100	\$575,705
Finance								
1300	Finance - General	\$492,696	\$528,385	\$582,476	\$590,229	\$560,796	\$19,300	\$580,096
1360	Finance - Utility Billing & Cust Service	\$542,400	\$679,795	\$704,328	\$646,215	\$657,248	\$32,125	\$689,373
		\$1,035,096	\$1,208,180	\$1,286,804	\$1,236,444	\$1,218,044	\$51,425	\$1,269,469
General Services								
1350	General Services - Administration	\$107,920	\$114,643	\$38,532	\$34,211	\$0	\$0	\$0
1310	General Services - Human Resources	\$100,914	\$109,439	\$111,350	\$103,332	\$99,156	\$0	\$99,156
1330	General Services - Purchasing	\$63,940	\$68,307	\$70,103	\$69,296	\$68,081	\$0	\$68,081
1910	General Services - City Hall	\$210,856	\$230,424	\$253,527	\$232,265	\$177,704	\$2,250	\$179,954
1915	General Services - Operator	\$37,089	\$39,954	\$40,849	\$40,549	\$40,362	\$0	\$40,362
1920	General Services - Risk Management	\$526,905	\$464,100	\$461,207	\$390,018	\$337,000	\$0	\$337,000
1930	General Services - Library	\$0	\$500	\$500	\$0	\$0	\$0	\$0
		\$1,047,624	\$1,027,367	\$976,068	\$869,671	\$722,303	\$2,250	\$724,553
Information Services								
1340	Information Services - General	\$470,838	\$654,426	\$664,229	\$585,184	\$557,180	\$0	\$557,180
1341	Information Services - Special Projects	\$246,244	\$136,588	\$171,493	\$168,685	\$142,803	\$22,150	\$164,953
1342	Information Services - Records Mgmt	\$92,940	\$154,023	\$206,129	\$147,092	\$138,805	\$0	\$138,805
1343	Information Services - Kiva/GIS	\$191,129	\$200,682	\$202,709	\$163,429	\$168,791	\$0	\$168,791
		\$1,001,151	\$1,145,719	\$1,244,560	\$1,064,390	\$1,007,579	\$22,150	\$1,029,729
Public Works								
4410	Public Works - Administration	\$193,995	\$207,870	\$211,313	\$176,898	\$180,625	\$1,370	\$181,995
4412	Public Works - Roads and ROW Maint.	\$634,826	\$751,935	\$888,312	\$754,611	\$660,903	\$6,475	\$667,378
4413	Public Works - Fleet Maintenance	\$166,825	\$191,800	\$195,388	\$178,824	\$198,844	\$0	\$198,844
4414	Public Works - Facilities Maintenance	\$63,490	\$66,392	\$67,791	\$65,400	\$67,524	\$0	\$67,524
4415	Public Works - Capital Projects	\$88,291	\$81,166	\$82,815	\$12,332	\$79,985	\$0	\$79,985
		\$1,147,427	\$1,299,163	\$1,445,619	\$1,188,065	\$1,187,881	\$7,845	\$1,195,726
Community Development								
1510	Com Dev - Administration	\$284,967	\$248,868	\$272,695	\$239,030	\$229,847	\$0	\$229,847
1515	Com Dev - Long Range Planning	\$140,904	\$147,091	\$149,276	\$146,446	\$109,303	\$0	\$109,303
1520	Com Dev - Dev Review	\$94,424	\$106,853	\$109,628	\$109,126	\$100,626	\$0	\$100,626
1525	Com Dev - Urban Beautification	\$798,025	\$853,741	\$880,372	\$845,640	\$766,680	\$27,000	\$793,680
1526	Com Dev - Streetlighting	\$382,776	\$453,000	\$453,000	\$428,000	\$438,000	\$3,750	\$441,750
		\$1,701,096	\$1,809,553	\$1,864,971	\$1,768,242	\$1,644,456	\$30,750	\$1,675,206

<u>NUMBER</u>	<u>DEPARTMENT</u>	<u>FY 07/08 Actual</u>	<u>Original FY 08/09 Budget</u>	<u>Revised FY 08/09 Budget</u>	<u>Projected FY 08/09 Actual/Est</u>	<u>Baseline FY 09/10 Budget</u>	<u>New FY 09/10 Budget</u>	<u>Total FY 09/10 Budget</u>
Police								
2110	Police - Office of the Chief	\$270,997	\$292,126	\$290,953	\$315,874	\$239,537	\$0	\$239,537
2113	Police - Criminal Investigations	\$616,095	\$652,669	\$681,351	\$675,181	\$804,199	\$31,177	\$835,376
2114	Police - Community Services	\$464,750	\$518,360	\$541,373	\$524,193	\$262,427	\$6,619	\$269,046
2115	Police - Operations	\$2,844,434	\$2,837,563	\$2,922,831	\$2,816,598	\$2,687,226	\$328,201	\$3,015,427
2116	Police - Informations Services	\$1,031,050	\$1,200,884	\$1,226,501	\$1,222,845	\$1,080,600	\$157,343	\$1,237,943
2117	Police - Technical Services	\$428,150	\$453,050	\$458,672	\$454,472	\$399,477	\$0	\$399,477
2118	Police - Code Enforcement	\$372,705	\$432,368	\$494,859	\$471,359	\$422,870	\$31,734	\$454,604
2119	Police - Motorcycle	\$312,304	\$316,449	\$325,952	\$325,752	\$310,338	\$0	\$310,338
2120	Police - Canine	\$142,479	\$150,890	\$154,694	\$148,894	\$138,920	\$0	\$138,920
2121	Police - Professional Standards	\$231,471	\$242,805	\$248,302	\$242,502	\$267,622	\$0	\$267,622
		\$6,714,435	\$7,097,164	\$7,345,488	\$7,197,670	\$6,613,216	\$555,074	\$7,168,290
Fire								
2210	Fire - Administration	\$233,689	\$834	\$834	\$863	\$0	\$0	\$0
2230	Fire - Prevention	\$170,428	\$649	\$649	\$435	\$0	\$0	\$0
2240	Fire - Operations	\$3,253,422	\$11,763	\$11,763	\$59,289	\$0	\$0	\$0
2250	Fire - Training	\$69,394	\$284	\$284	(\$100)	\$0	\$0	\$0
		\$3,726,933	\$13,530	\$13,530	\$60,487	\$0	\$0	\$0
P & R - Operations								
7200	P & R - Administration	\$182,005	\$193,671	\$196,970	\$193,370	\$185,088	\$0	\$185,088
7210	P & R - Athletics - General	\$194,253	\$213,289	\$237,986	\$236,251	\$212,137	\$0	\$212,137
7211	P & R - Athletics - League	\$35,508	\$47,000	\$47,000	\$47,000	\$51,000	\$0	\$51,000
7212	P & R - Athletics - Partnerships	\$30,875	\$34,400	\$34,400	\$34,400	\$36,200	\$0	\$36,200
7220	P & R - Concessions	\$46,958	\$84,824	\$334	\$310	\$0	\$0	\$0
7230	P & R - Parks & Grounds	\$1,059,505	\$1,157,337	\$1,166,074	\$1,133,796	\$998,119	\$70,000	\$1,068,119
7240	P & R - Programs	\$199,356	\$216,301	\$242,445	\$230,682	\$187,272	\$0	\$187,272
7250	P & R - Seniors	\$220,495	\$203,027	\$209,502	\$192,652	\$187,274	\$3,000	\$190,274
7251	P & R - Senior Center Pool	\$106,958	\$140,397	\$140,783	\$131,913	\$70,177	\$659,000	\$729,177
7260	P & R - Community Events	\$113,284	\$0	\$64,570	\$94,947	\$17,500	\$0	\$17,500
7270	P & R - Hound Ground	\$18,493	\$20,654	\$20,829	\$20,829	\$16,983	\$103,400	\$120,383
7280	P & R - Splash Playgrounds	\$15,290	\$64,573	\$65,914	\$60,764	\$63,272	\$0	\$63,272
		\$2,222,980	\$2,375,473	\$2,426,807	\$2,376,914	\$2,025,022	\$835,400	\$2,860,422
TOTAL GENERAL FUND EXPENDITURES & TRANSFERS OUT		\$20,031,862	\$17,460,292	\$17,916,504	\$17,121,132	\$15,487,230	\$1,652,671	\$17,139,901
FUND BALANCE - October 1								
		\$9,098,935	\$8,575,828	\$9,101,094	\$9,101,094	\$8,809,612		\$8,809,612
Appropriation TO (FROM) Fund Balance								
		\$2,159	\$72,195	(\$899,507)	(\$291,482)	\$306,047	(\$1,468,320)	(\$1,162,273)
FUND BALANCE - September 30								
		\$9,101,094	\$8,648,023	\$8,201,587	\$8,809,612	\$9,115,659	(\$1,468,320)	\$7,647,339

<u>EXPENDITURES</u>	FY 07/08	Original	Revised	Projected	Total	Manager
	Actual	FY 08/09 Budget	FY 08/09 Budget	FY 08/09 Actual/Est	FY 09/10 Budget	Rec. Total FY 09/10 Budget
Personal Services	\$572,978	\$618,718	\$703,955	\$779,742	\$567,916	\$567,916
Operating Expenses	\$124,726	\$144,330	\$146,103	\$118,078	\$71,635	\$71,635
Capital Outlay	\$2,776	\$1,300	\$1,300	\$0	\$1,250	\$1,250
TOTAL EXPENDITURES	\$700,480	\$764,348	\$851,358	\$897,820	\$640,801	\$640,801

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

City Manager - 1200

City Manager	1		1		1	1
Project Manager	-		-		1	1
Administrative Assistant	1		1		1	1
Total	2		2		3	3

City Clerk - 1210

City Clerk	1		1		1	1
Deputy City Clerk	2		2		1	1
City Clerk Assistant	1		1		1	1
Total	4		4		3	3

TOTAL AUTHORIZED PERSONNEL

6		6		6	6
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NON - EMPLOYEE

Commission - 1100

Commissioners	5		5		5	5
Mayor	1		1		1	1

Boards - 1110

- Beautification of Winter Springs (BOWS)
- Board of Adjustments
- Pension Board of Trustees
- Code Enforcement Board
- Planning and Zoning Board
- Election Districting Board
- Oak Forest Wall and Beautification District Advisory Board
- Tusawilla Lighting and Beautification District Advisory Board

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

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51110	Mayor's Expense	\$14,400	\$14,400	\$14,400	\$14,400	\$14,400	\$0	\$14,400
51111	Commission Expense	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$0	\$60,000
51210	Regular Salaries	\$334,189	\$358,622	\$427,742	\$441,597	\$316,759	\$50,000	\$366,759
51210	Sick Leave Purchase	\$7,424	\$8,006	\$8,006	\$8,006	\$0	\$0	\$0
51214	Overtime Salaries	\$10,359	\$9,969	\$8,099	\$6,334	\$6,487	\$0	\$6,487
51330	Planning and Zoning Board	\$1,400	\$1,500	\$1,900	\$1,900	\$1,500	\$0	\$1,500
51340	Board of Adjustments	\$350	\$775	\$775	\$775	\$750	\$0	\$750
51360	Code Enforcement Board	\$1,875	\$2,000	\$2,000	\$2,000	\$2,700	\$0	\$2,700
51370	B.O.W.S. Board	\$1,325	\$2,000	\$700	\$700	\$700	\$0	\$700
51380	Pension Board of Trustees	\$700	\$750	\$875	\$875	\$700	\$0	\$700
51390	Districting Commission	\$0	\$0	\$0	\$0	\$525	\$0	\$525
52110	F.I.C.A. Taxes-City Portion	\$25,594	\$25,805	\$30,803	\$34,502	\$23,359	\$3,825	\$27,184
52310	Health/Life Insurance/Dis Ins	\$26,039	\$32,779	\$36,563	\$32,083	\$25,023	\$7,828	\$32,851
52320	Workers' Comp. Insurance	\$1,110	\$1,154	\$1,337	\$1,313	\$678	\$104	\$782
52330	Pension Expense	\$49,519	\$60,896	\$70,693	\$154,478	\$48,828	\$3,750	\$52,578
52335	Deferred Comp - 457	\$20,500	\$20,500	\$20,500	\$0	\$0	\$0	\$0
52336	Deferred Comp - 401(a)	\$18,194	\$19,562	\$19,562	\$20,779	\$0	\$0	\$0
	Total Payroll	\$572,978	\$618,718	\$703,955	\$779,742	\$502,409	\$65,507	\$567,916
53113	Records Management Services	\$0	\$0	\$750	\$750	\$0	\$0	\$0
53120	Codification	\$7,464	\$6,000	\$6,000	\$6,000	\$6,000	\$0	\$6,000
53140	Pre-Employment/Physicals	\$88	\$0	\$0	\$0	\$0	\$200	\$200
53180	Consulting	\$0	\$0	\$2,100	\$2,100	\$0	\$0	\$0
53186	Outside Services	\$0	\$500	\$500	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$8,642	\$14,525	\$10,475	\$9,450	\$7,700	\$0	\$7,700
54020	Auto Allowance	\$4,815	\$4,800	\$4,800	\$1,605	\$3,600	\$0	\$3,600
54110	Telephone	\$4,191	\$7,300	\$7,474	\$4,800	\$5,050	\$500	\$5,550
54210	Postage	\$1,572	\$2,300	\$2,300	\$1,900	\$1,650	\$0	\$1,650
54630	Repair & Maintenance - Equipment	\$228	\$300	\$300	\$100	\$200	\$0	\$200
54633	Maintenance Agreements	\$0	\$305	\$305	\$0	\$0	\$0	\$0
54710	Election Printing	\$0	\$300	\$300	\$300	\$0	\$0	\$0
54730	Printing Expense	\$697	\$1,700	\$1,700	\$1,525	\$1,500	\$0	\$1,500
54731	Publications (previously #58200)	\$43,707	\$37,000	\$37,000	\$37,000	\$6,500	\$0	\$6,500
54800	Promotional Activities	\$7,159	\$8,750	\$12,107	\$11,683	\$6,000	\$0	\$6,000
54810	Employee Relations	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54920	Legal Advertising	\$1,347	\$1,200	\$1,200	\$1,000	\$1,200	\$0	\$1,200
54930	Classified Advertising	\$0	\$0	\$500	\$500	\$0	\$0	\$0
54950	Recording Fees	\$670	\$400	\$400	\$100	\$400	\$0	\$400
55110	Office Supplies	\$1,928	\$2,200	\$2,200	\$1,400	\$1,900	\$100	\$2,000
55120	Computer Supplies	\$747	\$900	\$900	\$750	\$900	\$100	\$1,000
55230	Operating Supplies	\$1,297	\$2,000	\$1,825	\$1,625	\$1,800	\$100	\$1,900
55230	90001 Operating Supplies - BOWS Board	\$2,155	\$845	\$845	\$600	\$245	\$0	\$245
55240	Uniforms	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$437	\$2,505	\$2,505	\$1,475	\$1,200	\$120	\$1,320
55278	Software	\$1,643	\$2,050	\$2,050	\$0	\$500	\$300	\$800
55410	Subscriptions	\$202	\$500	\$500	\$220	\$270	\$0	\$270
55411	Dues & Registrations	\$19,009	\$22,600	\$23,000	\$20,220	\$13,250	\$0	\$13,250
55430	Employee Development	\$185	\$250	\$250	\$0	\$1,250	\$0	\$1,250
55431	Employee Education Incentive	\$693	\$750	\$750	\$1,750	\$1,750	\$0	\$1,750
56910	Contingencies	\$0	\$1,500	\$217	\$0	\$0	\$0	\$0
58000	Grants & Aids	\$5,850	\$17,000	\$17,000	\$5,000	\$0	\$0	\$0
58300	Other Grants & Aids - Economic Development	\$10,000	\$5,850	\$5,850	\$6,225	\$5,850	\$1,500	\$7,350
	Total Operating	\$124,726	\$144,330	\$146,103	\$118,078	\$68,715	\$2,920	\$71,635
64200	Data Processing Equipment	\$2,776	\$1,300	\$1,300	\$0	\$0	\$1,250	\$1,250
	Total Capital	\$2,776	\$1,300	\$1,300	\$0	\$0	\$1,250	\$1,250
TOTAL EXECUTIVE - SUMMARY BUDGET		\$700,480	\$764,348	\$851,358	\$897,820	\$571,124	\$69,677	\$640,801

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51110	Mayor's Expense	\$14,400	\$14,400	\$14,400	\$14,400	\$14,400	\$0	\$14,400
51111	Commission Expense	\$60,000	\$60,000	\$60,000	\$60,000	\$60,000	\$0	\$60,000
	Total Payroll	\$74,400	\$74,400	\$74,400	\$74,400	\$74,400	\$0	\$74,400
53180	Consulting	\$0	\$0	\$1,700	\$1,700	\$0	\$0	\$0
54010	Travel & Per Diem	\$5,075	\$9,000	\$4,950	\$7,000	\$5,000	\$0	\$5,000
54110	Telephone	\$2,053	\$5,000	\$5,000	\$2,500	\$2,500	\$0	\$2,500
54630	Rep. & Maint. - Equipment	\$0	\$100	\$100	\$0	\$0	\$0	\$0
54633	Maintenance Agreements	\$0	\$225	\$225	\$0	\$0	\$0	\$0
54730	Printing Expense	\$0	\$600	\$600	\$400	\$500	\$0	\$500
54731	Publications ¹	\$43,707	\$37,000	\$37,000	\$37,000	\$6,500	\$0	\$6,500
54800	XXXXX Promotion Expense (see below)	\$7,159	\$8,750	\$12,107	\$11,683	\$6,000	\$0	\$6,000
55230	Operating Supplies	\$265	\$600	\$600	\$600	\$400	\$0	\$400
55270	Small Tools & Equipment	\$300	\$775	\$775	\$775	\$500	\$0	\$500
55278	Software	\$0	\$250	\$250	\$0	\$0	\$0	\$0
55411	Dues & Registrations (see below)	\$14,311	\$15,000	\$16,500	\$15,856	\$9,600	\$0	\$9,600
58000	Grants & Aids	\$5,850	\$17,000	\$17,000	\$5,000	\$0	\$0	\$0
58300	Other Grants & Aids - Econ Dev ⁽²⁾	\$10,000	\$5,850	\$5,850	\$6,225	\$5,850	\$1,500	\$7,350
	Total Operating	\$88,720	\$100,150	\$102,657	\$88,739	\$36,850	\$1,500	\$38,350
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL COMMISSION BUDGET		\$163,120	\$174,550	\$177,057	\$163,139	\$111,250	\$1,500	\$112,750

1 - Publication budget includes one special mailer with email submissions for newsletter

Promotion Expense:				(2) Economic Development:	
Intergovernmental	<u>11001</u>	\$2,000		Oviedo/Winter Springs Chamber	\$5,000
Appreciation Dinner (Boards & Committees)	<u>11002</u>	\$3,000		Metro Orlando EDC	\$1,500
Flowers/Remembrance	<u>11006</u>	\$1,000		Seminole Chamber	\$850
		\$6,000			<u>\$7,350</u>
Dues & Registrations:					
Florida League of Cities Annual Dues		\$4,000			
League of Mayors Dues		\$800			
Tri-County League of Cities Annual Dues		\$900			
Advanced IEMO Conference (3)		\$900			
2010 Florida League of Cities Annual Conference (6)		\$3,000			
		<u>\$9,600</u>			

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51330	Planning and Zoning Board	\$1,400	\$1,500	\$1,900	\$1,900	\$1,500	\$0	\$1,500
51340	Board of Adjustments	\$350	\$775	\$775	\$775	\$750	\$0	\$750
51360	Code Enforcement Board	\$1,875	\$2,000	\$2,000	\$2,000	\$2,700	\$0	\$2,700
51370	B.O.W.S. Board	\$1,325	\$2,000	\$700	\$700	\$700	\$0	\$700
51380	Pension Board of Trustees	\$700	\$750	\$875	\$875	\$700	\$0	\$700
51390	Districting Commission	\$0	\$0	\$0	\$0	\$525	\$0	\$525
	Total Payroll	\$5,650	\$7,025	\$6,250	\$6,250	\$6,875	\$0	\$6,875
54010	Travel & Per Diem	\$162	\$275	\$275	\$100	\$200	\$0	\$200
55230	Operating Supplies	\$124	\$200	\$25	\$25	\$200	\$0	\$200
55230	90001 Oper Sup - BOWS Board	\$2,155	\$845	\$845	\$600	\$245	\$0	\$245
55411	Dues & Registrations	\$0	\$600	\$250	\$250	\$250	\$0	\$250
	Total Operating	\$2,441	\$1,920	\$1,395	\$975	\$895	\$0	\$895
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL BOARDS' BUDGET		\$8,091	\$8,945	\$7,645	\$7,225	\$7,770	\$0	\$7,770

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$167,387	\$179,195	\$243,266	\$257,121	\$168,200	\$50,000	\$218,200
51210	Sick Leave Purchase	\$5,320	\$5,824	\$5,824	\$5,824	\$0	\$0	\$0
51214	Overtime Salaries	\$244	\$2,207	\$2,265	\$500	\$1,750	\$0	\$1,750
52110	F.I.C.A. Taxes-City Portion	\$11,900	\$11,245	\$16,005	\$19,704	\$11,559	\$3,825	\$15,384
52310	Health/Life Insurance/Dis Ins	\$13,016	\$16,302	\$20,055	\$15,575	\$6,259	\$7,828	\$14,087
52320	Workers' Comp. Insurance	\$587	\$613	\$787	\$763	\$357	\$104	\$461
52330	Pension Expense	\$27,380	\$32,360	\$41,690	\$125,475	\$25,704	\$3,750	\$29,454
52335	Deferred Comp - 457	\$20,500	\$20,500	\$20,500	\$0	\$0	\$0	\$0
52336	Deferred Comp - 401(a)	\$18,194	\$19,562	\$19,562	\$20,779	\$0	\$0	\$0
	Total Payroll	\$264,528	\$287,808	\$369,954	\$445,741	\$213,829	\$65,507	\$279,336
53140	Pre-Employment/Physicals	\$0	\$0	\$0	\$0	\$0	\$200	\$200
53180	Consulting	\$0	\$0	\$400	\$400	\$0	\$0	\$0
53186	Outside Services	\$0	\$500	\$500	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$412	\$2,500	\$2,500	\$1,000	\$1,000	\$0	\$1,000
54020	Auto Allowance	\$4,815	\$4,800	\$4,800	\$1,605	\$3,600	\$0	\$3,600
54110	Telephone	\$1,089	\$1,000	\$1,174	\$1,000	\$1,250	\$500	\$1,750
54210	Postage	\$147	\$300	\$300	\$150	\$150	\$0	\$150
54630	Repair & Maintenance - Equipment	\$228	\$100	\$100	\$0	\$100	\$0	\$100
54633	Maintenance Agreements	\$0	\$80	\$80	\$0	\$0	\$0	\$0
54730	Printing Expense	\$204	\$200	\$200	\$225	\$200	\$0	\$200
54930	Classified Advertising	\$0	\$0	\$500	\$500	\$0	\$0	\$0
55110	Office Supplies	\$444	\$400	\$400	\$400	\$400	\$100	\$500
55120	Computer Supplies	\$333	\$300	\$300	\$300	\$300	\$100	\$400
55230	Operating Supplies	\$0	\$200	\$200	\$200	\$200	\$100	\$300
55270	Small Tools & Equipment	\$20	\$400	\$400	\$200	\$200	\$120	\$320
55278	Software	\$0	\$0	\$0	\$0	\$0	\$300	\$300
55410	Subscriptions	\$0	\$100	\$100	\$20	\$20	\$0	\$20
55411	Dues & Registrations	\$2,391	\$3,000	\$3,000	\$1,714	\$1,400	\$0	\$1,400
55430	Employee Development	\$0	\$0	\$0	\$0	\$1,000	\$0	\$1,000
55431	Employee Education Incentive	\$0	\$0	\$0	\$1,000	\$1,000	\$0	\$1,000
56910	Contingencies	\$0	\$1,500	\$217	\$0	\$0	\$0	\$0
	Total Operating	\$10,083	\$15,380	\$15,171	\$8,714	\$10,820	\$1,420	\$12,240
64200	Data Processing Equipment	\$0	\$0	\$0	\$0	\$0	\$1,250	\$1,250
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$1,250	\$1,250
TOTAL CITY MANAGER BUDGET		\$274,611	\$303,188	\$385,125	\$454,455	\$224,649	\$68,177	\$292,826

Note:

The costs in the new column represent a new position (City Manager Assistant) which would be in conjunction with the elimination of the position of General Services Director.

Data Processing Equipment:
Desktop computer with monitor (1) \$1,250

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$166,802	\$179,427	\$184,476	\$184,476	\$148,559	\$0	\$148,559
51210	Sick Leave Purchase	\$2,104	\$2,182	\$2,182	\$2,182	\$0	\$0	\$0
51214	Overtime Salaries (for board clerks)	\$10,115	\$7,762	\$5,834	\$5,834	\$4,737	\$0	\$4,737
52110	F.I.C.A. Taxes-City Portion	\$13,694	\$14,560	\$14,798	\$14,798	\$11,800	\$0	\$11,800
52310	Health/Life Insurance	\$13,023	\$16,477	\$16,508	\$16,508	\$18,764	\$0	\$18,764
52320	Workers' Comp. Insurance	\$523	\$541	\$550	\$550	\$321	\$0	\$321
52330	Pension Expense	\$22,139	\$28,536	\$29,003	\$29,003	\$23,124	\$0	\$23,124
	Total Payroll	\$228,400	\$249,485	\$253,351	\$253,351	\$207,305	\$0	\$207,305
53113	Records Management Services	\$0	\$0	\$750	\$750	\$0	\$0	\$0
53120	Codification	\$7,464	\$6,000	\$6,000	\$6,000	\$6,000	\$0	\$6,000
53140	Pre-Employment/Physicals	\$88	\$0	\$0	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$2,993	\$2,750	\$2,750	\$1,350	\$1,500	\$0	\$1,500
54110	Telephone	\$1,049	\$1,300	\$1,300	\$1,300	\$1,300	\$0	\$1,300
54210	Postage	\$1,425	\$2,000	\$2,000	\$1,750	\$1,500	\$0	\$1,500
54630	Repair & Maintenance - Equipment	\$0	\$100	\$100	\$100	\$100	\$0	\$100
54710	Election Printing	\$0	\$300	\$300	\$300	\$0	\$0	\$0
54730	Printing Expense	\$493	\$900	\$900	\$900	\$800	\$0	\$800
54920	Legal Advertising	\$1,347	\$1,200	\$1,200	\$1,000	\$1,200	\$0	\$1,200
54950	Recording Fees	\$670	\$400	\$400	\$100	\$400	\$0	\$400
55110	Office Supplies	\$1,484	\$1,800	\$1,800	\$1,000	\$1,500	\$0	\$1,500
55120	Computer Supplies	\$414	\$600	\$600	\$450	\$600	\$0	\$600
55230	Operating Supplies	\$908	\$1,000	\$1,000	\$800	\$1,000	\$0	\$1,000
55270	Small Tools & Equipment	\$117	\$1,330	\$1,330	\$500	\$500	\$0	\$500
55278	Software	\$1,643	\$1,800	\$1,800	\$0	\$500	\$0	\$500
55410	Subscriptions	\$202	\$400	\$400	\$200	\$250	\$0	\$250
55411	Dues & Registrations	\$2,307	\$4,000	\$3,250	\$2,400	\$2,000	\$0	\$2,000
55430	Employee Development	\$185	\$250	\$250	\$0	\$250	\$0	\$250
55431	Employee Education Incentive	\$693	\$750	\$750	\$750	\$750	\$0	\$750
	Total Operating	\$23,482	\$26,880	\$26,880	\$19,650	\$20,150	\$0	\$20,150
64200	Data Processing Equipment	\$2,776	\$1,300	\$1,300	\$0	\$0	\$0	\$0
	Total Capital	\$2,776	\$1,300	\$1,300	\$0	\$0	\$0	\$0
TOTAL CITY CLERK BUDGET		\$254,658	\$277,665	\$281,531	\$273,001	\$227,455	\$0	\$227,455

<u>EXPENDITURES</u>	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Total FY 09/10 Budget
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenses (FY 09 ¹ ; FY 10 ²)	\$734,640	\$719,795	\$461,299	\$461,429	\$547,605
Transfers	\$0	\$0	\$0	\$0	\$28,100
TOTAL EXPENDITURES	\$734,640	\$719,795	\$461,299	\$461,429	\$575,705

¹ The fiscal year 2009 operating expenses included \$255,000 for implementation of the 3% pay increase across the board less 1% reduction in merit as approved at the Final Public Hearing on 9/22/08. Early in the 2009 fiscal year, this budget was transferred to the appropriate payroll accounts as reflected in the reduced revised 2009 budget.

² The budget related to the sick-leave buy-back has previously been reflected in each division's budget. Inherent issues with the previous budgeting method have resulted in this new budgeting approach.

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
53111	Legal Services - General	\$297,948	\$300,000	\$300,000	\$300,000	\$215,000	\$0	\$215,000
53117	Legal Services - Labor	\$24,620	\$1,000	\$1,000	\$1,200	\$1,000	\$0	\$1,000
53118	Legal Services - Litigation	\$0	\$0	\$0	\$0	\$25,000	\$0	\$25,000
53119	Legal/Actuarial/Consulting - Pension	\$59,734	\$30,000	\$30,000	\$20,300	\$0	\$0	\$0
53130	Trustee Fees	\$0	\$0	\$1,000	\$1,000	\$1,000	\$0	\$1,000
53161	Consulting - Compensation Study	\$5,900	\$0	\$0	\$0	\$0	\$0	\$0
53180	Consulting Services	\$11,987	\$0	\$0	\$10,000	\$0	\$0	\$0
53180	Consulting - Economic Development	\$0	\$0	\$0	\$0	\$0	\$50,000	\$50,000
53199	Legislative Services	\$4,820	\$5,000	\$2,500	\$2,500	\$2,500	\$0	\$2,500
53410	Billing Services Cost - Ad Valorem	\$820	\$1,000	\$1,000	\$630	\$1,000	\$0	\$1,000
53411	Bank Service Charges	\$5,324	\$7,000	\$7,000	\$7,000	\$7,000	\$0	\$7,000
54450	Property Lease Costs (Wagner Curve)	\$4,065	\$0	\$0	\$0	\$0	\$0	\$0
54451	Trail Lease Costs	\$300	\$300	\$300	\$300	\$300	\$0	\$300
55201	US 17-92 Tax Payment	\$110,772	\$95,495	\$95,495	\$95,495	\$88,555	\$0	\$88,555
56910	Contingencies	\$0	\$280,000	\$23,004	\$23,004	\$25,000	\$0	\$25,000
56910	Contingencies - Sick leave buy-back	\$0	\$0	\$0	\$0	\$131,250	\$0	\$131,250
58300	Other Grants & Aids - Economic Development	\$208,350	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$734,640	\$719,795	\$461,299	\$461,429	\$497,605	\$50,000	\$547,605
58125	Transfer to Other Funds (CW Debt Svc)	\$0	\$0	\$0	\$0	\$0	\$28,100	\$28,100
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$28,100	\$28,100
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL GENERAL GOV'T - SUMMARY BUDGET		\$734,640	\$719,795	\$461,299	\$461,429	\$497,605	\$78,100	\$575,705

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
53111	Legal Services - General	\$297,948	\$300,000	\$300,000	\$300,000	\$215,000	\$0	\$215,000
53117	Legal Services - Labor	\$24,620	\$1,000	\$1,000	\$1,200	\$1,000	\$0	\$1,000
53118	Legal Services - Litigation	\$0	\$0	\$0	\$0	\$25,000	\$0	\$25,000
53119	Legal/Actuarial/Consulting - Pension	\$59,734	\$30,000	\$30,000	\$20,300	\$0	\$0	\$0
	Total Operating	\$382,302	\$331,000	\$331,000	\$321,500	\$241,000	\$0	\$241,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL LEGAL SERVICES BUDGET	\$382,302	\$331,000	\$331,000	\$321,500	\$241,000	\$0	\$241,000

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
53130	Trustee Fees	\$0	\$0	\$1,000	\$1,000	\$1,000	\$0	\$1,000
53161	Consulting - Compensation Study	\$5,900	\$0	\$0	\$0	\$0	\$0	\$0
53180	Consulting Services	\$11,987	\$0	\$0	\$10,000	\$0	\$0	\$0
53180	Consulting - Economic Development	\$0	\$0	\$0	\$0	\$0	\$50,000	\$50,000
53199	Legislative Services	\$4,820	\$5,000	\$2,500	\$2,500	\$2,500	\$0	\$2,500
53410	Billing Services Cost - Ad Valorem	\$820	\$1,000	\$1,000	\$630	\$1,000	\$0	\$1,000
53411	Bank Service Charges	\$5,324	\$7,000	\$7,000	\$7,000	\$7,000	\$0	\$7,000
54450	Property Lease Costs (Wagner Curve)	\$4,065	\$0	\$0	\$0	\$0	\$0	\$0
54451	Trail Lease Costs	\$300	\$300	\$300	\$300	\$300	\$0	\$300
55201	US 17-92 Tax Payment	\$110,772	\$95,495	\$95,495	\$95,495	\$88,555	\$0	\$88,555
56910	Contingencies ¹	\$0	\$280,000	\$23,004	\$23,004	\$25,000	\$0	\$25,000
56910	Contingencies ² - Sick leave buy-back	\$0	\$0	\$0	\$0	\$131,250	\$0	\$131,250
58300	Other Grants & Aids - Econ Dev	\$208,350	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$352,338	\$388,795	\$130,299	\$139,929	\$256,605	\$50,000	\$306,605
58125	Transfer to Other Funds (CW Debt Svc)	\$0	\$0	\$0	\$0	\$0	\$28,100	\$28,100
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$28,100	\$28,100
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL GENERAL BUDGET	\$352,338	\$388,795	\$130,299	\$139,929	\$256,605	\$78,100	\$334,705

¹ \$255,000 of the \$280,000 budgeted contingency in fiscal year 2009 represents a 'place holder' for implementation of the 3% pay increase across the board less the 1% reduction in merit which was approved at the Final Public Hearing on 9/22/08. Early in the 2009 fiscal year, this budget was transferred to the appropriate payroll accounts.

² The budget related to the sick-leave buy-back has previously been reflected in each division's budget. Inherent issues with the previous budgeting method have resulted in this new budgeting approach.

<u>EXPENDITURES</u>	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Total FY 09/10 Budget
Personal Services	\$742,398	\$867,105	\$883,140	\$869,497	\$867,919
Operating Supplies	\$289,462	\$341,075	\$392,405	\$355,688	\$366,805
Capital Outlay	\$3,236	\$0	\$11,259	\$11,259	\$34,745
TOTAL EXPENDITURES	\$1,035,096	\$1,208,180	\$1,286,804	\$1,236,444	\$1,269,469
<u>AUTHORIZED PERSONNEL</u>					
General - 1300					
Finance Director	1		1		1
Accountant	2		2		2
Accounts Payable Clerk	1		1		1
Accounts Payable Supervisor	1		1		1
Budget Analyst	1		1		1
Controller	1		1		1
Total	7		7		7
Utility Billing - 1360					
Utility Services Manager	1		1		1
Customer Service Representative	3		3		2
Data Entry Clerk (from Fire Dep't)	-		1		1
Revenue Officer	1		1		1
Utility Billing Accountant	1		1		1
Utility Billing Specialist	2		2		2
Total	8		9		8
 TOTAL AUTHORIZED PERSONNEL	 15		 16		 15

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$571,945	\$632,243	\$646,896	\$660,267	\$645,048	\$0	\$645,048
51210	Sick Leave Purchase	\$3,061	\$5,904	\$5,904	\$5,904	\$0	\$0	\$0
51214	Overtime Salaries	\$4,468	\$8,902	\$8,476	\$4,000	\$8,773	\$0	\$8,773
52110	F.I.C.A. Taxes-City Portion	\$42,839	\$49,500	\$50,738	\$49,841	\$50,091	\$0	\$50,091
52310	Health/Life Insurance/Dis Ins	\$44,388	\$71,658	\$69,757	\$55,353	\$64,442	\$0	\$64,442
52320	Workers' Comp. Insurance	\$1,674	\$1,840	\$1,885	\$1,742	\$1,361	\$0	\$1,361
52330	Pension Expense	\$74,023	\$97,058	\$99,484	\$92,390	\$98,204	\$0	\$98,204
	Total Payroll	\$742,398	\$867,105	\$883,140	\$869,497	\$867,919	\$0	\$867,919
53112	Financial Advisor	\$0	\$0	\$11,667	\$11,667	\$17,500	\$0	\$17,500
53140	Pre-Employment/Physicals	\$478	\$0	\$0	\$0	\$0	\$0	\$0
53180	Consultant Services	\$4,693	\$500	\$8,000	\$7,750	\$200	\$4,000	\$4,200
53186	Outside Services - Temp Serv.	\$1,785	\$0	\$3,225	\$3,215	\$0	\$0	\$0
53188	Contract Services	\$131,761	\$170,940	\$167,265	\$152,550	\$167,000	\$0	\$167,000
53210	Audit Services	\$25,600	\$32,100	\$57,250	\$52,600	\$33,200	\$11,000	\$44,200
53410	Contractual Service Costs	\$0	\$5,500	\$5,500	\$585	\$1,500	\$0	\$1,500
53411	Bank Service Charges	\$36	\$0	\$0	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$2,020	\$3,260	\$4,760	\$2,220	\$1,500	\$1,000	\$2,500
54110	Telephone	\$2,440	\$1,950	\$1,950	\$1,540	\$1,700	\$0	\$1,700
54210	Postage	\$57,633	\$68,700	\$68,700	\$67,100	\$72,600	\$0	\$72,600
54510	General Insurance	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$0	\$15,000
54630	Repair & Maintenance - Equip	\$295	\$825	\$825	\$0	\$750	\$0	\$750
54632	Software Maintenance & License	\$710	\$925	\$4,105	\$4,180	\$2,850	\$0	\$2,850
54633	Maint. Agree & Contracts	\$7,680	\$8,850	\$9,483	\$6,656	\$7,285	\$0	\$7,285
54730	Printing Expense	\$17,592	\$9,600	\$10,950	\$7,600	\$5,200	\$0	\$5,200
54920	Legal Advertising	\$521	\$1,500	\$800	\$800	\$800	\$0	\$800
54930	Classified Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54950	Recording Fees	\$200	\$150	\$150	\$150	\$250	\$0	\$250
55110	Office Supplies	\$4,723	\$5,000	\$5,000	\$5,250	\$5,000	\$0	\$5,000
55120	Computer Supplies	\$5,518	\$4,000	\$6,350	\$6,350	\$6,050	\$0	\$6,050
55210	Fuel & Oil	\$54	\$0	\$0	\$0	\$0	\$0	\$0
55230	Operating Supplies	\$1,549	\$2,550	\$2,559	\$2,025	\$1,950	\$0	\$1,950
55270	Small Tools & Equipment	\$3,065	\$2,000	\$2,207	\$2,300	\$2,500	\$480	\$2,980
55278	New Software-Systems	\$2,630	\$0	\$1,084	\$1,100	\$800	\$0	\$800
55411	Dues & Registrations	\$1,415	\$1,775	\$1,775	\$1,750	\$2,090	\$200	\$2,290
55430	Employee Development	\$2,064	\$5,950	\$3,800	\$3,300	\$4,400	\$0	\$4,400
	Total Operating	\$289,462	\$341,075	\$392,405	\$355,688	\$350,125	\$16,680	\$366,805
64000	Equipment-General	\$0	\$0	\$0	\$0	\$0	\$4,600	\$4,600
64200	Data Processing Equipment	\$3,236	\$0	\$11,259	\$11,259	\$0	\$30,145	\$30,145
	Total Capital	\$3,236	\$0	\$11,259	\$11,259	\$0	\$34,745	\$34,745
TOTAL FINANCE - SUMMARY BUDGET		\$1,035,096	\$1,208,180	\$1,286,804	\$1,236,444	\$1,218,044	\$51,425	\$1,269,469

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$348,552	\$352,325	\$360,675	\$382,523	\$371,034	\$0	\$371,034
51210	Sick Leave Purchase	\$1,330	\$3,648	\$3,648	\$3,648	\$0	\$0	\$0
51214	Overtime Salaries	\$2,631	\$3,788	\$3,874	\$2,000	\$3,903	\$0	\$3,903
52110	F.I.C.A. Taxes-City Portion	\$25,575	\$27,522	\$28,168	\$28,266	\$28,756	\$0	\$28,756
52310	Health/Life Insurance/Dis Ins	\$35,226	\$39,640	\$39,692	\$39,553	\$42,085	\$0	\$42,085
52320	Workers' Comp. Insurance	\$1,021	\$1,023	\$1,047	\$992	\$782	\$0	\$782
52330	Pension Expense	\$46,571	\$53,964	\$55,230	\$54,390	\$56,371	\$0	\$56,371
	Total Payroll	\$460,906	\$481,910	\$492,334	\$511,372	\$502,931	\$0	\$502,931
53112	Financial Advisor	\$0	\$0	\$11,667	\$11,667	\$17,500	\$0	\$17,500
53140	Pre-Employment/Physicals	\$35	\$0	\$0	\$0	\$0	\$0	\$0
53180	Consultant Services	\$193	\$500	\$3,000	\$2,750	\$200	\$1,500	\$1,700
53186	Outside Services - Temp Serv.	\$1,785	\$0	\$0	\$0	\$0	\$0	\$0
53210	Audit Services	\$12,800	\$16,050	\$45,550	\$40,900	\$16,600	\$5,500	\$22,100
53410	Contractual Service Costs	\$0	\$5,500	\$5,500	\$150	\$500	\$0	\$500
53411	Bank Service Charges	\$36	\$0	\$0	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$582	\$1,600	\$1,600	\$1,100	\$1,000	\$1,000	\$2,000
54110	Telephone	\$1,092	\$1,300	\$1,300	\$1,140	\$1,200	\$0	\$1,200
54210	Postage	\$2,560	\$3,500	\$3,500	\$3,100	\$3,250	\$0	\$3,250
54630	Repair & Maintenance - Equip	\$0	\$325	\$325	\$0	\$250	\$0	\$250
54632	Software Maintenance & License	\$504	\$525	\$1,625	\$2,000	\$500	\$0	\$500
54633	Maint. Agree & Contracts	\$0	\$1,350	\$1,350	\$1,350	\$1,425	\$0	\$1,425
54730	Printing Expense	\$1,849	\$2,300	\$2,150	\$2,100	\$2,000	\$0	\$2,000
54920	Legal Advertising	\$521	\$1,500	\$800	\$800	\$800	\$0	\$800
55110	Office Supplies	\$2,042	\$2,500	\$2,500	\$2,500	\$2,500	\$0	\$2,500
55120	Computer Supplies	\$1,964	\$2,000	\$2,600	\$2,600	\$2,300	\$0	\$2,300
55230	Operating Supplies	\$1,069	\$1,050	\$1,359	\$1,300	\$1,250	\$0	\$1,250
55270	Small Tools & Equipment	\$662	\$500	\$707	\$800	\$1,000	\$0	\$1,000
55278	New Software-Systems	\$795	\$0	\$784	\$800	\$800	\$0	\$800
55411	Dues & Registrations	\$1,415	\$1,525	\$1,525	\$1,500	\$1,890	\$0	\$1,890
55430	Employee Development	\$1,886	\$4,450	\$2,300	\$2,300	\$2,900	\$0	\$2,900
	Total Operating	\$31,790	\$46,475	\$90,142	\$78,857	\$57,865	\$8,000	\$65,865
64200	Data Processing Equipment	\$0	\$0	\$0	\$0	\$0	\$11,300	\$11,300
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$11,300	\$11,300
TOTAL FINANCE - GENERAL BUDGET		\$492,696	\$528,385	\$582,476	\$590,229	\$560,796	\$19,300	\$580,096

Consultant Services:

Debt service consultant \$1,500

Travel & Per Diem:

Director's CPE travel \$1,000

Audit Services:

CAFR and footnote preparation \$5,500

Data Processing Equipment:

MUNIS - Employee Self-Serve payroll module \$11,300

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

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$223,393	\$279,918	\$286,221	\$277,744	\$274,014	\$0	\$274,014
51210	Sick Leave Purchase	\$1,731	\$2,256	\$2,256	\$2,256	\$0	\$0	\$0
51214	Overtime Salaries	\$1,837	\$5,114	\$4,602	\$2,000	\$4,870	\$0	\$4,870
52110	F.I.C.A. Taxes-City Portion	\$17,264	\$21,978	\$22,570	\$21,575	\$21,335	\$0	\$21,335
52310	Health/Life Insurance	\$9,162	\$32,018	\$30,065	\$15,800	\$22,357	\$0	\$22,357
52320	Workers' Comp. Insurance	\$653	\$817	\$838	\$750	\$579	\$0	\$579
52330	Pension Expense	\$27,452	\$43,094	\$44,254	\$38,000	\$41,833	\$0	\$41,833
	Total Payroll	\$281,492	\$385,195	\$390,806	\$358,125	\$364,988	\$0	\$364,988
53140	Pre-Employment/Physicals	\$443	\$0	\$0	\$0	\$0	\$0	\$0
53180	Consultant Services	\$4,500	\$0	\$5,000	\$5,000	\$0	\$2,500	\$2,500
53186	Outside Serv.-Temp Services	\$0	\$0	\$3,225	\$3,215	\$0	\$0	\$0
53188	Contract Services	\$131,761	\$170,940	\$167,265	\$152,550	\$167,000	\$0	\$167,000
53210	Audit Services	\$12,800	\$16,050	\$11,700	\$11,700	\$16,600	\$5,500	\$22,100
53410	Contractual Service Costs	\$0	\$0	\$0	\$435	\$1,000	\$0	\$1,000
54010	Travel & Per Diem	\$1,438	\$1,660	\$3,160	\$1,120	\$500	\$0	\$500
54110	Telephone	\$1,348	\$650	\$650	\$400	\$500	\$0	\$500
54210	Postage	\$55,073	\$65,200	\$65,200	\$64,000	\$69,350	\$0	\$69,350
54510	General Insurance	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$0	\$15,000
54630	Repair & Maintenance - Equipment	\$295	\$500	\$500	\$0	\$500	\$0	\$500
54632	Software Maintenance & License	\$206	\$400	\$2,480	\$2,180	\$2,350	\$0	\$2,350
54633	Maint Agree & Contracts	\$7,680	\$7,500	\$8,133	\$5,306	\$5,860	\$0	\$5,860
54730	Printing Expense	\$15,743	\$7,300	\$8,800	\$5,500	\$3,200	\$0	\$3,200
54950	Recording Fees	\$200	\$150	\$150	\$150	\$250	\$0	\$250
55110	Office Supplies	\$2,681	\$2,500	\$2,500	\$2,750	\$2,500	\$0	\$2,500
55120	Computer Supplies	\$3,554	\$2,000	\$3,750	\$3,750	\$3,750	\$0	\$3,750
55210	Fuel & Oil	\$54	\$0	\$0	\$0	\$0	\$0	\$0
55230	Operating Supplies	\$480	\$1,500	\$1,200	\$725	\$700	\$0	\$700
55270	Small Tools & Equipment	\$2,403	\$1,500	\$1,500	\$1,500	\$1,500	\$480	\$1,980
55278	New Software-Systems	\$1,835	\$0	\$300	\$300	\$0	\$0	\$0
55411	Dues & Registrations	\$0	\$250	\$250	\$250	\$200	\$200	\$400
55430	Employee Development	\$178	\$1,500	\$1,500	\$1,000	\$1,500	\$0	\$1,500
	Total Operating	\$257,672	\$294,600	\$302,263	\$276,831	\$292,260	\$8,680	\$300,940
64000	Equipment-General	\$0	\$0	\$0	\$0	\$0	\$4,600	\$4,600
64200	Data Processing Equipment	\$3,236	\$0	\$11,259	\$11,259	\$0	\$18,845	\$18,845
	Total Capital	\$3,236	\$0	\$11,259	\$11,259	\$0	\$23,445	\$23,445
TOTAL UTILITY BILLING BUDGET		\$542,400	\$679,795	\$704,328	\$646,215	\$657,248	\$32,125	\$689,373

Consultant Services:

Arbitrage Calculation - 2000 W&S
Refunding Rev Bonds \$2,500

Audit Services:

CAFR preparation \$5,500

Equipment-General:

Versaproses (2) \$4,600

Data Processing Equipment:

MUNIS online self-service update \$6,620
Go Docs module \$7,225
Desktop Computer w/ monitor (4) \$5,000
\$18,845

**CITY OF WINTER SPRINGS
FISCAL YEAR 2009-2010 BUDGET**

GENERAL SERVICES - ALL DIVISIONS - OVERVIEW

The General Services Department is being eliminated. Its divisions are being incorporated into three other Departments. Human Resources and Purchasing will be within a new Finance and Administrative Services Department and the divisions of City Hall and Operator will be incorporated into Public Works and Information Services, respectively.

<u>EXPENDITURES</u>	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Total FY 09/10 Budget
Personal Services	\$318,968	\$339,312	\$267,929	\$267,967	\$228,003
Operating Expenses	\$721,519	\$650,305	\$670,389	\$563,954	\$496,550
Capital Outlay	\$7,137	\$37,750	\$37,750	\$37,750	\$0
TOTAL EXPENDITURES	\$1,047,624	\$1,027,367	\$976,068	\$869,671	\$724,553

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

Administration - 1350 (Eliminated)

General Services Director	1		1		0
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Human Resources - 1310 (Potentially under Finance & Admin Services)

Human Resources Coordinator	1		1		1
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Purchasing - 1330 (Potentially under Finance & Admin Services)

Purchasing Coordinator	1		1		1
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City Hall - 1910 (Potentially under Public Works)

City Hall Custodian	1		1		1
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Operator - 1915 (Potentially under Info Services)

Operator (approved 11/15/05) Currently under direction of IS	1		1		1
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TOTAL AUTHORIZED PERSONNEL	5		5		4
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Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$239,058	\$244,245	\$189,413	\$189,413	\$163,665	\$0	\$163,665
51210	Sick Leave Purchase	\$1,730	\$5,062	\$5,062	\$5,062	\$0	\$0	\$0
51214	Overtime Salaries	\$274	\$2,062	\$1,761	\$1,761	\$1,819	\$0	\$1,819
52110	F.I.C.A. Taxes-City Portion	\$17,862	\$19,229	\$15,037	\$15,037	\$12,660	\$0	\$12,660
52310	Health/Life Insurance/Dis Ins	\$25,811	\$29,474	\$25,766	\$25,804	\$24,003	\$0	\$24,003
52320	Workers' Comp. Insurance	\$1,515	\$1,534	\$1,401	\$1,401	\$1,034	\$0	\$1,034
52330	Pension Expense	\$32,718	\$37,706	\$29,489	\$29,489	\$24,822	\$0	\$24,822
	Total Payroll	\$318,968	\$339,312	\$267,929	\$267,967	\$228,003	\$0	\$228,003
52510	Unemployment Compensation	\$12,676	\$12,000	\$12,000	\$21,868	\$12,000	\$0	\$12,000
53140	Pre-Employment/Physicals	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$887	\$1,200	\$1,200	\$0	\$0	\$0	\$0
54110	Telephone	\$15,113	\$19,300	\$18,297	\$16,830	\$16,550	\$0	\$16,550
54210	Postage	\$1,116	\$1,100	\$1,100	\$701	\$1,000	\$0	\$1,000
54311	Utility Services - City Hall	\$57,779	\$74,455	\$74,455	\$60,000	\$63,000	\$0	\$63,000
54510	General Insurance	\$489,458	\$352,100	\$349,207	\$345,000	\$300,000	\$0	\$300,000
54511	General Insurance Settlements	\$24,771	\$100,000	\$100,000	\$23,150	\$25,000	\$0	\$25,000
54630	Repair & Maintenance - Equipment	\$0	\$0	\$350	\$340	\$50	\$0	\$50
54633	Maint Agreee & Contracts	\$2,788	\$3,000	\$4,250	\$4,250	\$4,250	\$0	\$4,250
54650	Repair & Maintenance - Vehicle	\$176	\$500	\$500	\$500	\$500	\$0	\$500
54661	Repair & Maintenance - City Hall	\$63,358	\$25,000	\$42,614	\$42,614	\$25,000	\$0	\$25,000
54682	Repair & Maintenance - Grounds	\$12,492	\$11,000	\$11,000	\$8,500	\$10,000	\$0	\$10,000
54720	Fax & Copy Machine Supplies & Lease	\$9,394	\$12,000	\$12,000	\$10,000	\$10,000	\$2,250	\$12,250
54730	Printing Expense	\$0	\$650	\$650	\$0	\$0	\$0	\$0
54810	Employee Relations	\$12,855	\$15,500	\$15,500	\$13,325	\$13,350	\$0	\$13,350
54930	Classified Advertising	\$5,931	\$5,000	\$5,000	\$1,000	\$1,000	\$0	\$1,000
55110	Office Supplies	\$5,329	\$5,300	\$5,300	\$4,778	\$4,850	\$0	\$4,850
55120	Computer / Printer / Fax Supplies	\$1,165	\$1,400	\$1,400	\$807	\$1,200	\$0	\$1,200
55210	Fuel & Oil	\$329	\$1,500	\$1,500	\$600	\$300	\$0	\$300
55220	Tires	\$0	\$100	\$100	\$100	\$100	\$0	\$100
55230	Operating Supplies	\$393	\$950	\$1,060	\$650	\$750	\$0	\$750
55240	Uniforms	\$114	\$300	\$300	\$0	\$0	\$0	\$0
55260	Janitorial Supplies	\$3,643	\$4,000	\$4,000	\$3,500	\$4,000	\$0	\$4,000
55270	Small Tools & Equipment	\$273	\$1,000	\$5,656	\$5,030	\$1,050	\$0	\$1,050
55278	Software Systems	\$864	\$100	\$100	\$0	\$0	\$0	\$0
55410	Subscriptions	\$0	\$100	\$100	\$0	\$0	\$0	\$0
55411	Dues & Registrations	\$326	\$650	\$650	\$301	\$350	\$0	\$350
55430	Employee Development	\$289	\$1,600	\$1,600	\$110	\$0	\$0	\$0
55470	Reference Library Expense	\$0	\$500	\$500	\$0	\$0	\$0	\$0
	Total Operating	\$721,519	\$650,305	\$670,389	\$563,954	\$494,300	\$2,250	\$496,550
62000	Building	\$4,067	\$0	\$0	\$0	\$0	\$0	\$0
65000	Construction in Progress	\$3,070	\$37,750	\$37,750	\$37,750	\$0	\$0	\$0
	Total Capital	\$7,137	\$37,750	\$37,750	\$37,750	\$0	\$0	\$0
TOTAL GENERAL SERVICES - SUMMARY BUDGET		\$1,047,624	\$1,027,367	\$976,068	\$869,671	\$722,303	\$2,250	\$724,553

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$82,544	\$83,248	\$24,372	\$24,372	\$0	\$0	\$0
51210	Sick Leave Purchase	\$0	\$1,554	\$1,554	\$1,554	\$0	\$0	\$0
51214	Overtime Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$6,310	\$6,487	\$1,982	\$1,982	\$0	\$0	\$0
52310	Health/Life Insurance/Dis Ins	\$4,900	\$5,642	\$1,909	\$1,947	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$250	\$241	\$76	\$76	\$0	\$0	\$0
52330	Pension Expense	\$11,209	\$12,721	\$3,889	\$3,889	\$0	\$0	\$0
	Total Payroll	\$105,213	\$109,893	\$33,782	\$33,820	\$0	\$0	\$0
54010	Travel & Per Diem	\$881	\$1,000	\$1,000	\$0	\$0	\$0	\$0
54110	Telephone	\$967	\$1,200	\$1,200	\$222	\$0	\$0	\$0
54210	Postage	\$100	\$100	\$100	\$1	\$0	\$0	\$0
54730	Printing Expense	\$0	\$50	\$50	\$0	\$0	\$0	\$0
55110	Office Supplies	\$27	\$200	\$200	\$58	\$0	\$0	\$0
55120	Computer / Printer / Fax Supplies	\$259	\$200	\$200	\$0	\$0	\$0	\$0
55230	Operating Supplies	\$94	\$300	\$300	\$0	\$0	\$0	\$0
55240	Uniforms	\$114	\$100	\$100	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$40	\$300	\$300	\$0	\$0	\$0	\$0
55278	Software Systems	\$0	\$100	\$100	\$0	\$0	\$0	\$0
55410	Subscriptions	\$0	\$100	\$100	\$0	\$0	\$0	\$0
55411	Dues & Registrations	\$25	\$100	\$100	\$0	\$0	\$0	\$0
55430	Employee Development	\$200	\$1,000	\$1,000	\$110	\$0	\$0	\$0
	Total Operating	\$2,707	\$4,750	\$4,750	\$391	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL GEN SVC-ADMIN BUDGET		\$107,920	\$114,643	\$38,532	\$34,211	\$0	\$0	\$0

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$62,141	\$63,666	\$65,199	\$65,199	\$62,617	\$0	\$62,617
51210	Sick Leave Purchase	\$0	\$1,194	\$1,194	\$1,194	\$0	\$0	\$0
51214	Overtime Salaries	\$0	\$637	\$651	\$651	\$626	\$0	\$626
52110	F.I.C.A. Taxes-City Portion	\$4,720	\$5,011	\$5,129	\$5,129	\$4,838	\$0	\$4,838
52310	Health/Life Insurance/Dis Ins	\$4,842	\$5,519	\$5,529	\$5,529	\$5,558	\$0	\$5,558
52320	Workers' Comp. Insurance	\$182	\$187	\$191	\$191	\$131	\$0	\$131
52330	Pension Expense	\$8,421	\$9,825	\$10,057	\$10,057	\$9,486	\$0	\$9,486
	Total Payroll	\$80,306	\$86,039	\$87,950	\$87,950	\$83,256	\$0	\$83,256
54010	Travel & Per Diem	\$0	\$100	\$100	\$0	\$0	\$0	\$0
54110	Telephone	\$29	\$100	\$100	\$50	\$50	\$0	\$50
54210	Postage	\$882	\$800	\$800	\$600	\$800	\$0	\$800
54730	Printing Expense	\$0	\$500	\$500	\$0	\$0	\$0	\$0
54810	Employee Relations	\$12,855	\$15,500	\$15,500	\$13,325	\$13,350	\$0	\$13,350
54930	Classified Advertising	\$5,931	\$5,000	\$5,000	\$1,000	\$1,000	\$0	\$1,000
55110	Office Supplies	\$176	\$300	\$300	\$100	\$200	\$0	\$200
55120	Computer / Printer / Fax Supplies	\$61	\$200	\$200	\$207	\$200	\$0	\$200
55230	Operating Supplies	\$153	\$100	\$100	\$0	\$200	\$0	\$200
55270	Small Tools & Equipment	\$233	\$100	\$100	\$100	\$100	\$0	\$100
55278	Software Systems	\$288	\$0	\$0	\$0	\$0	\$0	\$0
55411	Dues & Registrations	\$0	\$200	\$200	\$0	\$0	\$0	\$0
55430	Employee Development	\$0	\$500	\$500	\$0	\$0	\$0	\$0
	Total Operating	\$20,608	\$23,400	\$23,400	\$15,382	\$15,900	\$0	\$15,900
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL HUMAN RESOURCES BUDGET		\$100,914	\$109,439	\$111,350	\$103,332	\$99,156	\$0	\$99,156

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$46,048	\$47,500	\$48,798	\$48,798	\$49,410	\$0	\$49,410
51210	Sick Leave Purchase	\$1,730	\$1,800	\$1,800	\$1,800	\$0	\$0	\$0
51214	Overtime Salaries	\$0	\$475	\$137	\$137	\$494	\$0	\$494
52110	F.I.C.A. Taxes-City Portion	\$3,619	\$3,808	\$3,908	\$3,908	\$3,818	\$0	\$3,818
52310	Health/Life Insurance/Dis Ins	\$4,768	\$5,417	\$5,425	\$5,425	\$5,469	\$0	\$5,469
52320	Workers' Comp. Insurance	\$139	\$141	\$146	\$146	\$104	\$0	\$104
52330	Pension Expense	\$6,502	\$7,466	\$7,663	\$7,663	\$7,486	\$0	\$7,486
	Total Payroll	\$62,806	\$66,607	\$67,877	\$67,877	\$66,781	\$0	\$66,781
54010	Travel & Per Diem	\$0	\$100	\$100	\$0	\$0	\$0	\$0
54110	Telephone	\$0	\$0	\$66	\$58	\$0	\$0	\$0
54210	Postage	\$134	\$200	\$200	\$100	\$200	\$0	\$200
54630	Repair & Maintenance - Equipment	\$0	\$0	\$350	\$340	\$50	\$0	\$50
54730	Printing Expense	\$0	\$100	\$100	\$0	\$0	\$0	\$0
55110	Office Supplies	\$106	\$200	\$200	\$120	\$150	\$0	\$150
55120	Computer / Printer / Fax Supplies	\$305	\$400	\$400	\$350	\$400	\$0	\$400
55230	Operating Supplies	\$0	\$50	\$160	\$150	\$50	\$0	\$50
55270	Small Tools & Equipment	\$0	\$200	\$200	\$0	\$100	\$0	\$100
55278	Software Systems	\$288	\$0	\$0	\$0	\$0	\$0	\$0
55411	Dues & Registrations	\$301	\$350	\$350	\$301	\$350	\$0	\$350
55430	Employee Development	\$0	\$100	\$100	\$0	\$0	\$0	\$0
	Total Operating	\$1,134	\$1,700	\$2,226	\$1,419	\$1,300	\$0	\$1,300
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL PURCHASING BUDGET		\$63,940	\$68,307	\$70,103	\$69,296	\$68,081	\$0	\$68,081

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$21,999	\$22,661	\$23,158	\$23,158	\$23,285	\$0	\$23,285
51210	Sick Leave Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$274	\$679	\$695	\$695	\$699	\$0	\$699
52110	F.I.C.A. Taxes-City Portion	\$1,232	\$1,785	\$1,824	\$1,824	\$1,835	\$0	\$1,835
52310	Health/Life Insurance	\$6,659	\$7,607	\$7,610	\$7,610	\$7,648	\$0	\$7,648
52320	Workers' Comp. Insurance	\$868	\$886	\$906	\$906	\$740	\$0	\$740
52330	Pension Expense	\$3,018	\$3,501	\$3,578	\$3,578	\$3,597	\$0	\$3,597
	Total Payroll	\$34,050	\$37,119	\$37,771	\$37,771	\$37,804	\$0	\$37,804
54110	Telephone	\$14,069	\$18,000	\$16,931	\$16,500	\$16,500	\$0	\$16,500
54311	Utility Services - City Hall	\$57,779	\$74,455	\$74,455	\$60,000	\$63,000	\$0	\$63,000
54633	Maint. Agree & Contracts	\$2,788	\$3,000	\$4,250	\$4,250	\$4,250	\$0	\$4,250
54650	Repair & Maintenance - Vehicles	\$176	\$500	\$500	\$500	\$500	\$0	\$500
54661	Repair & Maintenance - City Hall	\$63,358	\$25,000	\$42,614	\$42,614	\$25,000	\$0	\$25,000
54682	Repair & Maintenance - Grounds	\$12,492	\$11,000	\$11,000	\$8,500	\$10,000	\$0	\$10,000
54720	Fax & Copy Machine Supplies & Lease	\$9,394	\$12,000	\$12,000	\$10,000	\$10,000	\$2,250	\$12,250
55110	Office Supplies	\$5,020	\$4,500	\$4,500	\$4,500	\$4,500	\$0	\$4,500
55120	Computer / Printer / Fax Supplies	\$475	\$500	\$500	\$250	\$500	\$0	\$500
55210	Fuel & Oil	\$329	\$1,500	\$1,500	\$600	\$300	\$0	\$300
55220	Tires	\$0	\$100	\$100	\$100	\$100	\$0	\$100
55230	Operating Supplies	\$146	\$500	\$500	\$500	\$500	\$0	\$500
55240	Uniforms	\$0	\$200	\$200	\$0	\$0	\$0	\$0
55260	Janitorial Supplies	\$3,643	\$4,000	\$4,000	\$3,500	\$4,000	\$0	\$4,000
55270	Small Tools & Equipment	\$0	\$300	\$4,956	\$4,930	\$750	\$0	\$750
	Total Operating	\$169,669	\$155,555	\$178,006	\$156,744	\$139,900	\$2,250	\$142,150
62000	Building	\$4,067	\$0	\$0	\$0	\$0	\$0	\$0
65000	30135 CIP	\$3,070	\$37,750	\$37,750	\$37,750	\$0	\$0	\$0
	Total Capital	\$7,137	\$37,750	\$37,750	\$37,750	\$0	\$0	\$0
TOTAL CITY HALL BUDGET		\$210,856	\$230,424	\$253,527	\$232,265	\$177,704	\$2,250	\$179,954

Fax & Copy Machine Supplies & Lease:

Operating lease (36 month) to replace outgoing color copier \$2,250

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$26,326	\$27,170	\$27,886	\$27,886	\$28,353	\$0	\$28,353
51210	Sick Leave Purchase	\$0	\$514	\$514	\$514	\$0	\$0	\$0
51214	Overtime Salaries	\$0	\$271	\$278	\$278	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$1,981	\$2,138	\$2,194	\$2,194	\$2,169	\$0	\$2,169
52310	Health/Life Insurance/Dis Ins	\$4,642	\$5,289	\$5,293	\$5,293	\$5,328	\$0	\$5,328
52320	Workers' Comp. Insurance	\$76	\$79	\$82	\$82	\$59	\$0	\$59
52330	Pension Expense	\$3,568	\$4,193	\$4,302	\$4,302	\$4,253	\$0	\$4,253
	Total Payroll	\$36,593	\$39,654	\$40,549	\$40,549	\$40,162	\$0	\$40,162
54010	Travel & Per Diem	\$6	\$0	\$0	\$0	\$0	\$0	\$0
54110	Telephone	\$48	\$0	\$0	\$0	\$0	\$0	\$0
55110	Office Supplies	\$0	\$100	\$100	\$0	\$0	\$0	\$0
55120	Computer / Printer / Fax Supplies	\$65	\$100	\$100	\$0	\$100	\$0	\$100
55270	Small Tools & Equipment	\$0	\$100	\$100	\$0	\$100	\$0	\$100
55278	Software Systems	\$288	\$0	\$0	\$0	\$0	\$0	\$0
55430	Employee Development	\$89	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$496	\$300	\$300	\$0	\$200	\$0	\$200
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATOR BUDGET		\$37,089	\$39,954	\$40,849	\$40,549	\$40,362	\$0	\$40,362

Note - Per Regular 504 (11/14/05), the costs attributable to this department are allocated as follows:
 Dev Services - 57%
 General - 27%
 Water and Sewer - 16%

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 07/08 Actual</u>	<u>Original FY 08/09 Budget</u>	<u>Revised FY 08/09 Budget</u>	<u>Projected FY 08/09 Actual/Est</u>	<u>Baseline FY 09/10 Budget</u>	<u>New FY 09/10 Budget</u>	<u>Total FY 09/10 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52510	Unemployment Compensation	\$12,676	\$12,000	\$12,000	\$21,868	\$12,000	\$0	\$12,000
54510	General Insurance	\$489,458	\$352,100	\$349,207	\$345,000	\$300,000	\$0	\$300,000
54511	General Insurance Settlements	\$24,771	\$100,000	\$100,000	\$23,150	\$25,000	\$0	\$25,000
	Total Operating	\$526,905	\$464,100	\$461,207	\$390,018	\$337,000	\$0	\$337,000
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL RISK MANAGEMENT BUDGET	\$526,905	\$464,100	\$461,207	\$390,018	\$337,000	\$0	\$337,000

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 07/08 Actual</u>	<u>Original FY 08/09 Budget</u>	<u>Revised FY 08/09 Budget</u>	<u>Projected FY 08/09 Actual/Est</u>	<u>Baseline FY 09/10 Budget</u>	<u>New FY 09/10 Budget</u>	<u>Total FY 09/10 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55470	Reference Library Expense	\$0	\$500	\$500	\$0	\$0	\$0	\$0
	Total Operating	\$0	\$500	\$500	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL LIBRARY BUDGET		\$0	\$500	\$500	\$0	\$0	\$0	\$0

<u>EXPENDITURES</u>	<u>FY 07/08 Actual</u>	<u>Original FY 08/09 Budget</u>	<u>Revised FY 08/09 Budget</u>	<u>Projected FY 08/09 Actual/Est</u>	<u>Total FY 09/10 Budget</u>
Personal Services	\$531,388	\$705,069	\$722,146	\$647,147	\$666,912
Operating Expenses	\$356,642	\$440,650	\$490,824	\$385,653	\$344,567
Capital Outlay	\$113,121	\$0	\$31,590	\$31,590	\$18,250
TOTAL EXPENDITURES	\$1,001,151	\$1,145,719	\$1,244,560	\$1,064,390	\$1,029,729

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

General - 1340

IS Director	1		1		1
Multi-Media Technician	1		1		1
Network Administrator	1		1		1
Project & Application Support	1		1		1
Systems Administrator I	1		1		1
Systems Administrator II	1		1		-
Total	6		6		5

Special Projects - 1341

IT Coordinator & Security Administrator	1		1		1
Projects Clerk	1		1		1
Total	2		2		2

Records Management - 1342

Imaging Clerk	1		1		1
City Clerk Assistant	1		1		1
Total	2		2		2

Kiva/GIS - 1343

System Analyst/Kiva Administrator	1		1		1
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TOTAL AUTHORIZED PERSONNEL	11		11		10
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Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$398,394	\$511,306	\$524,951	\$470,647	\$484,379	\$0	\$484,379
51210	Sick Leave Purchase	\$2,711	\$4,660	\$4,660	\$4,660	\$0	\$0	\$0
51214	Overtime Salaries	\$15,087	\$11,743	\$12,048	\$10,964	\$8,817	\$0	\$8,817
52110	F.I.C.A. Taxes-City Portion	\$31,045	\$40,370	\$41,437	\$34,726	\$37,803	\$0	\$37,803
52310	Health/Life Insurance/Dis Ins	\$37,276	\$61,248	\$61,324	\$59,060	\$65,549	\$0	\$65,549
52320	Workers' Comp. Insurance	\$1,197	\$1,501	\$1,539	\$1,295	\$1,028	\$0	\$1,028
52330	Pension Expense	\$45,678	\$74,241	\$76,187	\$65,795	\$69,336	\$0	\$69,336
	Total Payroll	\$531,388	\$705,069	\$722,146	\$647,147	\$666,912	\$0	\$666,912
53140	Pre-Employment/Physicals	\$706	\$0	\$0	\$0	\$0	\$0	\$0
53180	Consulting Services	\$25,794	\$41,000	\$41,000	\$12,500	\$6,500	\$0	\$6,500
53186	Outside Services	\$0	\$50,000	\$100,000	\$50,000	\$35,000	\$0	\$35,000
54010	Travel & Per Diem	\$1,201	\$1,700	\$1,700	\$1,375	\$1,430	\$0	\$1,430
54110	Telephone	\$17,896	\$17,481	\$17,655	\$16,418	\$16,935	\$0	\$16,935
54210	Postage	\$193	\$125	\$125	\$100	\$75	\$0	\$75
54630	Rep. & Maint.-Equipment	\$47	\$5,000	\$5,000	\$1,500	\$3,000	\$0	\$3,000
54633	Maint Agree & Contracts	\$245,220	\$276,984	\$276,984	\$270,800	\$252,653	\$3,900	\$256,553
54634	Web Site Maint & Dev	\$3,000	\$4,290	\$4,290	\$4,290	\$4,434	\$0	\$4,434
54639	Network Dev & Tech Support	\$8,480	\$10,000	\$10,000	\$5,000	\$3,000	\$0	\$3,000
54661	Repair & Maint - City Hall	\$4,443	\$500	\$500	\$500	\$500	\$0	\$500
54730	Printing	\$54	\$100	\$100	\$100	\$75	\$0	\$75
54907	Disposal Costs	\$0	\$50	\$50	\$0	\$0	\$0	\$0
54920	Legal Advertising	\$0	\$0	\$100	\$100	\$100	\$0	\$100
55110	Office Supplies	\$1,526	\$1,450	\$1,450	\$1,450	\$1,275	\$0	\$1,275
55120	Computer/Printer/Fax Supplies	\$3,724	\$5,910	\$5,910	\$5,860	\$4,130	\$0	\$4,130
55230	Operating Supplies	\$653	\$1,200	\$1,200	\$1,200	\$500	\$0	\$500
55270	Small Tools & Equipment	\$9,479	\$1,700	\$1,700	\$1,500	\$1,000	\$0	\$1,000
55275	Communications Cable	\$0	\$500	\$500	\$300	\$100	\$0	\$100
55278	New Software	\$11,712	\$1,000	\$1,000	\$700	\$0	\$0	\$0
55410	Subscriptions	\$1,425	\$1,425	\$1,425	\$1,425	\$1,425	\$0	\$1,425
55411	Dues & Registrations	\$285	\$1,535	\$1,535	\$1,335	\$1,085	\$0	\$1,085
55430	Employee Development	\$20,804	\$18,700	\$18,600	\$9,200	\$3,750	\$0	\$3,750
55431	Employee Education Incentive	\$0	\$0	\$0	\$0	\$3,700	\$0	\$3,700
	Total Operating	\$356,642	\$440,650	\$490,824	\$385,653	\$340,667	\$3,900	\$344,567
62000	Building	\$0	\$0	\$31,590	\$31,590	\$0	\$0	\$0
63000	Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$104,855	\$0	\$0	\$0	\$0	\$18,250	\$18,250
65000	CIP	\$8,266	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$113,121	\$0	\$31,590	\$31,590	\$0	\$18,250	\$18,250
TOTAL INFORMATION SERVICES BUDGET		\$1,001,151	\$1,145,719	\$1,244,560	\$1,064,390	\$1,007,579	\$22,150	\$1,029,729

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$192,936	\$288,039	\$295,559	\$252,647	\$252,465	\$0	\$252,465
51210	Sick Leave Purchase	\$1,544	\$1,606	\$1,606	\$1,606	\$0	\$0	\$0
51214	Overtime Salaries	\$14,964	\$10,807	\$11,084	\$10,000	\$8,817	\$0	\$8,817
52110	F.I.C.A. Taxes-City Portion	\$15,999	\$22,985	\$23,581	\$19,326	\$20,061	\$0	\$20,061
52310	Health/Life Insurance/Dis Ins	\$15,980	\$37,217	\$37,264	\$32,217	\$39,263	\$0	\$39,263
52320	Workers' Comp. Insurance	\$596	\$854	\$876	\$715	\$546	\$0	\$546
52330	Pension Expense	\$19,913	\$44,974	\$46,141	\$37,295	\$39,229	\$0	\$39,229
	Total Payroll	\$261,932	\$406,482	\$416,111	\$353,806	\$360,381	\$0	\$360,381
53140	Pre-Employment/Physicals	\$530	\$0	\$0	\$0	\$0	\$0	\$0
53180	Consulting Services	\$1,575	\$6,000	\$6,000	\$5,000	\$1,500	\$0	\$1,500
54010	Travel & Per Diem	\$609	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$1,000
54110	Telephone	\$12,604	\$15,836	\$16,010	\$14,788	\$14,848	\$0	\$14,848
54210	Postage	\$50	\$75	\$75	\$75	\$75	\$0	\$75
54630	Rep. & Maint.-Equipment (IS)	\$47	\$1,000	\$1,000	\$500	\$1,500	\$0	\$1,500
54633	Maint Agree & Contracts	\$149,118	\$186,368	\$186,368	\$180,000	\$156,342	\$0	\$156,342
54634	Web Site Maint & Dev	\$3,000	\$4,290	\$4,290	\$4,290	\$4,434	\$0	\$4,434
54639	Network Dev & Tech Support	\$8,480	\$10,000	\$10,000	\$5,000	\$3,000	\$0	\$3,000
54661	Repair & Maint - City Hall	\$1,603	\$500	\$500	\$500	\$500	\$0	\$500
54730	Printing	\$54	\$100	\$100	\$100	\$75	\$0	\$75
54907	Disposal Costs	\$0	\$50	\$50	\$0	\$0	\$0	\$0
54920	Legal Advertising	\$0	\$0	\$100	\$100	\$100	\$0	\$100
55110	Office Supplies	\$593	\$500	\$500	\$500	\$400	\$0	\$400
55120	Computer/Printer/Fax Supplies	\$3,476	\$5,500	\$5,500	\$5,500	\$4,000	\$0	\$4,000
55230	Operating Supplies	\$653	\$1,000	\$1,000	\$1,000	\$500	\$0	\$500
55270	Small Tools & Equipment	\$5,074	\$1,500	\$1,500	\$1,500	\$1,000	\$0	\$1,000
55275	Communications Cable	\$0	\$500	\$500	\$300	\$100	\$0	\$100
55278	New Software	\$2,759	\$1,000	\$1,000	\$700	\$0	\$0	\$0
55410	Subscriptions	\$1,425	\$1,425	\$1,425	\$1,425	\$1,425	\$0	\$1,425
55411	Dues & Registrations	\$200	\$1,300	\$1,300	\$1,100	\$1,000	\$0	\$1,000
55430	Employee Development	\$8,178	\$10,000	\$9,900	\$8,000	\$1,300	\$0	\$1,300
55431	Employee Education Incentive	\$0	\$0	\$0	\$0	\$3,700	\$0	\$3,700
	Total Operating	\$200,028	\$247,944	\$248,118	\$231,378	\$196,799	\$0	\$196,799
64200	Data Processing Equipment	\$8,878	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$8,878	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL IS - GENERAL BUDGET		\$470,838	\$654,426	\$664,229	\$585,184	\$557,180	\$0	\$557,180

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$93,235	\$96,718	\$99,401	\$96,000	\$101,482	\$0	\$101,482
51210	Sick Leave Purchase	\$0	\$1,840	\$1,840	\$1,840	\$0	\$0	\$0
51214	Overtime Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$6,609	\$7,539	\$7,745	\$6,300	\$7,763	\$0	\$7,763
52310	Health/Life Insurance/Dis Ins	\$11,536	\$13,193	\$13,209	\$15,870	\$15,345	\$0	\$15,345
52320	Workers' Comp. Insurance	\$272	\$280	\$287	\$250	\$211	\$0	\$211
52330	Pension Expense	\$12,637	\$14,783	\$15,186	\$14,300	\$15,222	\$0	\$15,222
	Total Payroll	\$124,289	\$134,353	\$137,668	\$134,560	\$140,023	\$0	\$140,023
53180	Consulting Services	\$18,259	\$0	\$0	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$30	\$100	\$100	\$100	\$330	\$0	\$330
54110	Telephone	\$984	\$800	\$800	\$800	\$1,115	\$0	\$1,115
54633	Maint Agree & Contracts	\$4,730	\$0	\$0	\$300	\$0	\$3,900	\$3,900
54661	Repair & Maint - City Hall	\$2,840	\$0	\$0	\$0	\$0	\$0	\$0
55110	Office Supplies	\$82	\$50	\$50	\$50	\$50	\$0	\$50
55120	Computer/Printer/Fax Supplies	\$0	\$100	\$100	\$100	\$0	\$0	\$0
55230	Operating Supplies	\$0	\$100	\$100	\$100	\$0	\$0	\$0
55270	Small Tools & Equipment	\$3,851	\$0	\$0	\$0	\$0	\$0	\$0
55278	New Software	\$4,136	\$0	\$0	\$0	\$0	\$0	\$0
55411	Dues & Registrations	85	\$85	\$85	\$85	\$85	\$0	\$85
55430	Employee Development	\$1,590	\$1,000	\$1,000	\$1,000	\$1,200	\$0	\$1,200
	Total Operating	\$36,587	\$2,235	\$2,235	\$2,535	\$2,780	\$3,900	\$6,680
62000	Building	\$0	\$0	\$31,590	\$31,590	\$0	\$0	\$0
64200	Data Processing Equipment	\$77,102	\$0	\$0	\$0	\$0	\$18,250	\$18,250
65000	CIP	\$8,266	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$85,368	\$0	\$31,590	\$31,590	\$0	\$18,250	\$18,250
TOTAL IS - SPECIAL PROJECTS BUDGET		\$246,244	\$136,588	\$171,493	\$168,685	\$142,803	\$22,150	\$164,953

Maint Agree & Contracts:	
SAN box maintenance (upgrade to Premium)	\$1,200
VMWare - platinum support	\$2,700
	<u>\$3,900</u>
Data Processing Equipment:	
VMWare ESX V13 Software	\$9,250
VMWare Dell 1950 Hosts	\$9,000
	<u>\$18,250</u>

Allocation:	
General Fund	\$136,910
Water & Sewer	\$19,795
Stormwater	\$1,650
Development Services	\$6,598
	<u>\$164,953</u>

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$49,801	\$62,182	\$63,982	\$58,000	\$63,484	\$0	\$63,484
51210	Sick Leave Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$123	\$936	\$964	\$964	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$3,665	\$4,829	\$4,968	\$4,200	\$4,857	\$0	\$4,857
52310	Health/Life Insurance/Dis Ins	\$4,914	\$5,314	\$5,318	\$5,373	\$5,354	\$0	\$5,354
52320	Workers' Comp. Insurance	\$144	\$180	\$185	\$160	\$132	\$0	\$132
52330	Pension Expense	\$4,492	\$4,647	\$4,777	\$4,700	\$4,843	\$0	\$4,843
	Total Payroll	\$63,139	\$78,088	\$80,194	\$73,397	\$78,670	\$0	\$78,670
53140	Pre-Employment/Physicals	\$176	\$0	\$0	\$0	\$0	\$0	\$0
53186	Outside Services	\$0	\$50,000	\$100,000	\$50,000	\$35,000	\$0	\$35,000
54010	Travel & Per Diem	\$59	\$100	\$100	\$75	\$0	\$0	\$0
54110	Telephone	\$0	\$25	\$25	\$10	\$25	\$0	\$25
54630	Rep. & Maint.-Equipment (IS)	\$0	\$3,000	\$3,000	\$1,000	\$1,500	\$0	\$1,500
54633	Maint Agree & Contracts	\$24,793	\$21,500	\$21,500	\$21,500	\$21,500	\$0	\$21,500
55110	Office Supplies	\$851	\$800	\$800	\$800	\$800	\$0	\$800
55120	Computer/Printer/Fax Supplies	\$54	\$110	\$110	\$110	\$60	\$0	\$60
55270	Small Tools & Equipment	\$157	\$200	\$200	\$0	\$0	\$0	\$0
55278	New Software	\$2,461	\$0	\$0	\$0	\$0	\$0	\$0
55430	Employee Development	\$1,250	\$200	\$200	\$200	\$1,250	\$0	\$1,250
	Total Operating	\$29,801	\$75,935	\$125,935	\$73,695	\$60,135	\$0	\$60,135
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL IS - RECORDS MANAGEMENT BUDGET		\$92,940	\$154,023	\$206,129	\$147,092	\$138,805	\$0	\$138,805

Allocation:	
General Fund	\$103,659
Water & Sewer	\$29,956
Development Services	\$4,152
Stormwater	\$1,038
	<u>\$138,805</u>

CITY OF WINTER SPRINGS
FISCAL YEAR 2009-2010 BUDGET

INFORMATION SERVICES - KIVA/GIS - 1343

Kiva - Land management software
GIS - Geographic Information Systems

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$62,422	\$64,367	\$66,009	\$64,000	\$66,948	\$0	\$66,948
51210	Sick Leave Purchase	\$1,167	\$1,214	\$1,214	\$1,214	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$4,772	\$5,017	\$5,143	\$4,900	\$5,122	\$0	\$5,122
52310	Health/Life Insurance/Dis Ins	\$4,846	\$5,524	\$5,533	\$5,600	\$5,587	\$0	\$5,587
52320	Workers' Comp. Insurance	\$185	\$187	\$191	\$170	\$139	\$0	\$139
52330	Pension Expense	\$8,636	\$9,837	\$10,083	\$9,500	\$10,042	\$0	\$10,042
	Total Payroll	\$82,028	\$86,146	\$88,173	\$85,384	\$87,838	\$0	\$87,838
53180	Consulting Services	\$5,960	\$35,000	\$35,000	\$7,500	\$5,000	\$0	\$5,000
54010	Travel & Per Diem	\$503	\$500	\$500	\$200	\$100	\$0	\$100
54110	Telephone	\$4,308	\$820	\$820	\$820	\$947	\$0	\$947
54210	Postage	\$143	\$50	\$50	\$25	\$0	\$0	\$0
54630	Rep. & Maint.-Equipment (IS)	\$0	\$1,000	\$1,000	\$0	\$0	\$0	\$0
54633	Maint Agree & Contracts	\$66,579	\$69,116	\$69,116	\$69,000	\$74,811	\$0	\$74,811
55110	Office Supplies	\$0	\$100	\$100	\$100	\$25	\$0	\$25
55120	Computer/Printer/Fax Supplies	\$194	\$200	\$200	\$150	\$70	\$0	\$70
55230	Operating Supplies	\$0	\$100	\$100	\$100	\$0	\$0	\$0
55270	Small Tools & Equipment	\$397	\$0	\$0	\$0	\$0	\$0	\$0
55278	New Software - (System)	\$2,356	\$0	\$0	\$0	\$0	\$0	\$0
55411	Dues & Registrations	\$0	\$150	\$150	\$150	\$0	\$0	\$0
55430	Employee Development - (I.S.)	\$9,786	\$7,500	\$7,500	\$0	\$0	\$0	\$0
	Total Operating	\$90,226	\$114,536	\$114,536	\$78,045	\$80,953	\$0	\$80,953
64200	Data Processing Equipment	\$18,875	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$18,875	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL IS - KIVA/GIS BUDGET		\$191,129	\$200,682	\$202,709	\$163,429	\$168,791	\$0	\$168,791

Allocation:	
General Fund	\$87,772
Water & Sewer	\$10,127
Development Services	\$60,765
Stormwater	\$10,127
	\$168,791

<u>EXPENDITURES</u>	<u>FY 07/08 Actual</u>	<u>Original FY 08/09 Budget</u>	<u>Revised FY 08/09 Budget</u>	<u>Projected FY 08/09 Actual/Est</u>	<u>Total FY 09/10 Budget</u>
Personal Services	\$941,390	\$1,055,285	\$1,077,726	\$903,817	\$989,781
Operating Expenses	\$187,682	\$223,850	\$347,865	\$263,600	\$184,120
Transfers	\$18,355	\$20,028	\$20,028	\$20,648	\$20,575
Capital Outlay	\$0	\$0	\$0	\$0	\$1,250
TOTAL EXPENDITURES	\$1,147,427	\$1,299,163	\$1,445,619	\$1,188,065	\$1,195,726

AUTHORIZED PERSONNEL (in Full-Time Equivalent Units - FTEs; *part-timers in italics*)

U - This designation indicates *Open* but *Unfunded* FTEs in the 2010 budget

Administration - 4410

Public Works Supervisor	1		1		1
<i>Administrative Secretary</i>	1		1		<i>0.73</i>
Total	2		2		1.73

Roads - 4412

Team Leader	1		1		1
Maintenance Mechanic	1		1		2
Maintenance Worker	8		8		8
Maintenance Worker	U		-		1
Equipment Operator	3		3		1
Sign Maintenance Technician	1		1		1
Total	14		14		14

Fleet Maintenance - 4413

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

Facility Maintenance - 4414

Facilities Technician	1		1		1
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Capital Projects - 4415

Capital Projects Coordinator	1		1		1
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TOTAL AUTHORIZED PERSONNEL	21		21		20.73
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Account Number	Description of Expenditure	FY 07/08	Original	Revised	Projected	Baseline	New	Total
		Actual	FY 08/09 Budget	FY 08/09 Budget	FY 08/09 Actual/Est	FY 09/10 Budget	FY 09/10 Budget	FY 09/10 Budget
51210	Regular Salaries	\$669,992	\$711,250	\$728,063	\$611,000	\$678,748	\$4,817	\$683,565
51210	Sick Leave Purchase	\$2,650	\$2,570	\$2,570	\$3,309	\$0	\$0	\$0
51213	Salary Reimbursement	(\$320)	\$0	\$0	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$11,117	\$27,561	\$28,218	\$16,500	\$18,728	\$193	\$18,921
52110	F.I.C.A. Taxes-City Portion	\$50,502	\$56,753	\$58,109	\$48,138	\$53,395	\$383	\$53,778
52310	Health/Life Insurance/Dis Ins	\$88,860	\$110,455	\$110,562	\$100,550	\$102,550	\$32	\$102,582
52320	Workers' Comp. Insurance	\$32,544	\$35,423	\$36,272	\$33,020	\$28,229	\$299	\$28,528
52330	Pension Expense	\$86,045	\$111,273	\$113,932	\$91,300	\$101,656	\$751	\$102,407
	Total Payroll	\$941,390	\$1,055,285	\$1,077,726	\$903,817	\$983,306	\$6,475	\$989,781
53140	Pre-Employment/Physicals	\$887	\$1,700	\$1,700	\$750	\$1,150	\$0	\$1,150
53160	Consulting Services	\$2,223	\$3,000	\$3,000	\$1,000	\$1,500	\$0	\$1,500
54010	Travel & Per Diem	\$29	\$400	\$400	\$200	\$100	\$0	\$100
54110	Telephone	\$695	\$1,300	\$1,300	\$950	\$975	\$0	\$975
54210	Postage	\$217	\$500	\$500	\$250	\$325	\$0	\$325
54310	Utility Services	\$26,764	\$34,000	\$34,000	\$31,000	\$31,000	\$0	\$31,000
54410	Equipment Rental	\$108	\$950	\$950	\$350	\$550	\$0	\$550
54621	Repair & Maintenance - Roads	\$0	\$0	\$123,615	\$75,000	\$0	\$0	\$0
54630	Repair & Maintenance - Equipment	\$17,756	\$19,800	\$19,800	\$17,500	\$17,500	\$0	\$17,500
54633	Maintenance Agreements	\$2,795	\$4,000	\$4,000	\$3,000	\$3,100	\$0	\$3,100
54640	Repair & Maintenance - Communication	\$976	\$1,500	\$1,850	\$1,750	\$1,750	\$0	\$1,750
54650	Repair & Maintenance - Vehicles	\$6,513	\$9,400	\$9,400	\$8,500	\$8,200	\$0	\$8,200
54660	Repair & Maintenance - Building	\$7,130	\$7,000	\$7,000	\$6,500	\$5,000	\$0	\$5,000
54682	Repair & Maintenance - Grounds	\$8,488	\$20,000	\$20,000	\$18,000	\$12,000	\$0	\$12,000
54720	Fax and Copy Machine Supplies	\$59	\$200	\$200	\$100	\$100	\$0	\$100
54730	Printing Expense	\$48	\$200	\$200	\$200	\$100	\$0	\$100
55110	Office Supplies	\$397	\$400	\$400	\$400	\$300	\$0	\$300
55120	Computer/Printer/Fax	\$495	\$800	\$800	\$400	\$400	\$0	\$400
55210	Fuel & Oil	\$57,471	\$58,500	\$58,500	\$43,850	\$45,500	\$0	\$45,500
55220	Tires & Filters	\$6,812	\$8,200	\$8,200	\$8,100	\$8,100	\$0	\$8,100
55230	Operating Supplies	\$1,785	\$1,950	\$1,950	\$1,300	\$1,700	\$0	\$1,700
55240	Uniforms	\$4,383	\$5,125	\$5,125	\$4,950	\$4,500	\$0	\$4,500
55250	Street Signs	\$13,438	\$13,000	\$13,050	\$13,000	\$11,500	\$0	\$11,500
55260	Janitorial Supplies	\$1,512	\$1,800	\$1,800	\$1,500	\$1,600	\$0	\$1,600
55262	Holiday Decorations	\$12,779	\$14,000	\$14,000	\$13,300	\$13,700	\$0	\$13,700
55270	Small Tools & Equipment	\$8,067	\$7,900	\$7,900	\$7,200	\$6,950	\$120	\$7,070
55278	Software	\$0	\$825	\$825	\$100	\$0	\$0	\$0
55290	Protective Clothing	\$3,158	\$3,900	\$3,900	\$3,300	\$3,400	\$0	\$3,400
55410	Subscriptions	\$25	\$200	\$200	\$50	\$100	\$0	\$100
55411	Dues & Registrations	\$60	\$500	\$500	\$500	\$300	\$0	\$300
55420	Operational Books	\$104	\$300	\$300	\$100	\$100	\$0	\$100
55430	Employee Development	\$2,508	\$2,500	\$2,500	\$500	\$2,500	\$0	\$2,500
	Total Operating	\$187,682	\$223,850	\$347,865	\$263,600	\$184,000	\$120	\$184,120
58116	Transfer to Road Improve - #115	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58115	Transfer to Stormwater City Engineer	\$18,355	\$20,028	\$20,028	\$20,648	\$20,575	\$0	\$20,575
	Total Transfers	\$18,355	\$20,028	\$20,028	\$20,648	\$20,575	\$0	\$20,575
64200	Data Processing Equipment	\$0	\$0	\$0	\$0	\$0	\$1,250	\$1,250
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$1,250	\$1,250
TOTAL PUBLIC WORKS - SUMMARY BUDGET		\$1,147,427	\$1,299,163	\$1,445,619	\$1,188,065	\$1,187,881	\$7,845	\$1,195,726

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$103,245	\$101,576	\$104,296	\$94,000	\$97,576	\$0	\$97,576
51210	Sick Leave Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$0	\$277	\$284	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$7,543	\$7,829	\$8,037	\$7,200	\$7,502	\$0	\$7,502
52310	Health/Life Insurance/Dis Ins	\$10,798	\$15,570	\$15,587	\$10,000	\$8,012	\$0	\$8,012
52320	Workers' Comp. Insurance	\$2,932	\$2,922	\$3,004	\$2,000	\$1,690	\$0	\$1,690
52330	Pension Expense	\$13,415	\$15,343	\$15,752	\$10,600	\$11,670	\$0	\$11,670
	Total Payroll	\$137,933	\$143,517	\$146,960	\$123,800	\$126,450	\$0	\$126,450
53140	Pre-Employment/Physicals	\$169	\$200	\$200	\$100	\$100	\$0	\$100
53160	Consulting Services	\$2,223	\$3,000	\$3,000	\$1,000	\$1,500	\$0	\$1,500
54010	Travel & Per Diem	\$29	\$200	\$200	\$200	\$100	\$0	\$100
54110	Telephone	\$535	\$600	\$600	\$600	\$600	\$0	\$600
54210	Postage	\$217	\$400	\$400	\$250	\$300	\$0	\$300
54310	Utility Services	\$19,063	\$22,000	\$22,000	\$19,000	\$19,000	\$0	\$19,000
54630	Repair & Maintenance - Equipment	\$20	\$300	\$300	\$100	\$100	\$0	\$100
54633	Maintenance Agreements	\$1,300	\$2,000	\$2,000	\$1,500	\$1,500	\$0	\$1,500
54640	Repair & Maintenance - Communication	\$0	\$200	\$200	\$100	\$100	\$0	\$100
54650	Repair & Maintenance - Vehicles	\$76	\$300	\$300	\$200	\$200	\$0	\$200
54660	Repair & Maintenance - Building	\$5,880	\$5,000	\$5,000	\$5,000	\$4,000	\$0	\$4,000
54720	Fax and Copy Machine Supplies	\$59	\$200	\$200	\$100	\$100	\$0	\$100
54730	Printing Expense	\$48	\$200	\$200	\$200	\$100	\$0	\$100
55110	Office Supplies	\$397	\$400	\$400	\$400	\$300	\$0	\$300
55120	Computer/Printer/Fax	\$495	\$800	\$800	\$400	\$400	\$0	\$400
55210	Fuel & Oil	\$2,677	\$2,500	\$2,500	\$1,000	\$1,100	\$0	\$1,100
55220	Tires & Filters	\$158	\$200	\$200	\$200	\$200	\$0	\$200
55230	Operating Supplies	\$806	\$700	\$700	\$300	\$500	\$0	\$500
55240	Uniforms	\$139	\$200	\$200	\$150	\$200	\$0	\$200
55260	Janitorial Supplies	\$78	\$200	\$200	\$100	\$200	\$0	\$200
55270	Small Tools & Equipment	\$641	\$800	\$800	\$200	\$400	\$120	\$520
55278	Software	\$0	\$825	\$825	\$100	\$0	\$0	\$0
55290	Protective Clothing	\$0	\$200	\$200	\$100	\$100	\$0	\$100
55410	Subscriptions	\$25	\$100	\$100	\$50	\$100	\$0	\$100
55411	Dues & Registrations	\$60	\$500	\$500	\$500	\$300	\$0	\$300
55420	Operational Books	\$104	\$300	\$300	\$100	\$100	\$0	\$100
55430	Employee Development	\$2,508	\$2,000	\$2,000	\$500	\$2,000	\$0	\$2,000
	Total Operating	\$37,707	\$44,325	\$44,325	\$32,450	\$33,600	\$120	\$33,720
58115	23810 Transfer to Stormwater - Eng (10%)	\$18,355	\$20,028	\$20,028	\$20,648	\$20,575	\$0	\$20,575
	Total Transfers	\$18,355	\$20,028	\$20,028	\$20,648	\$20,575	\$0	\$20,575
64200	Data Processing Equipment	\$0	\$0	\$0	\$0	\$0	\$1,250	\$1,250
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$1,250	\$1,250
TOTAL ADMINISTRATION BUDGET		\$193,995	\$207,870	\$211,313	\$176,898	\$180,625	\$1,370	\$181,995

Small Tools & Equipment:
UPS back-up

\$120

Data Processing Equipment:
Desktop Computer w/ monitor (1)

\$1,250

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$348,115	\$395,023	\$404,023	\$360,000	\$358,912	\$4,817	\$363,729
51210	Sick Leave Purchase	\$674	\$701	\$701	\$0	\$0	\$0	\$0
51213	Salary Reimbursement	(\$320)	\$0	\$0	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$9,468	\$19,691	\$20,154	\$14,000	\$14,308	\$193	\$14,501
52110	F.I.C.A. Taxes-City Portion	\$26,745	\$31,779	\$32,524	\$28,611	\$28,551	\$383	\$28,934
52310	Health/Life Insurance/Dis Ins	\$55,500	\$69,015	\$69,074	\$65,000	\$68,437	\$32	\$68,469
52320	Workers' Comp. Insurance	\$24,404	\$27,113	\$27,749	\$26,000	\$22,262	\$299	\$22,561
52330	Pension Expense	\$44,964	\$62,313	\$63,772	\$56,100	\$55,983	\$751	\$56,734
	Total Payroll	\$509,550	\$605,635	\$617,997	\$549,711	\$548,453	\$6,475	\$554,928
53140	Pre-Employment/Physicals	\$613	\$1,000	\$1,000	\$500	\$650	\$0	\$650
54110	Telephone	\$70	\$400	\$400	\$200	\$200	\$0	\$200
54410	Equipment Rental	\$108	\$600	\$600	\$300	\$300	\$0	\$300
54621	Repair & Maintenance - Roads	\$0	\$0	\$123,615	\$75,000	\$0	\$0	\$0
54630	Repair & Maintenance - Equipment	\$16,690	\$18,000	\$18,000	\$16,000	\$16,000	\$0	\$16,000
54640	Repair & Maintenance - Communication	\$976	\$1,000	\$1,350	\$1,400	\$1,400	\$0	\$1,400
54650	Repair & Maintenance - Vehicles	\$5,554	\$7,500	\$7,500	\$7,000	\$7,000	\$0	\$7,000
54682	Repair & Maintenance - Grounds	\$8,488	\$20,000	\$20,000	\$18,000	\$12,000	\$0	\$12,000
55210	Fuel & Oil	\$48,414	\$50,000	\$50,000	\$40,000	\$30,000	\$0	\$30,000
55220	Tires & Filters	\$5,663	\$7,000	\$7,000	\$7,000	\$7,000	\$0	\$7,000
55230	Operating Supplies	\$486	\$500	\$500	\$400	\$500	\$0	\$500
55240	Uniforms	\$3,486	\$4,000	\$4,000	\$3,800	\$3,500	\$0	\$3,500
55250	Street Signs (2007 Upgrade Partnership)	\$13,438	\$13,000	\$13,050	\$13,000	\$11,500	\$0	\$11,500
55260	Janitorial Supplies	\$1,169	\$1,200	\$1,200	\$1,200	\$1,200	\$0	\$1,200
55262	Holiday Decorations	\$12,779	\$14,000	\$14,000	\$13,300	\$13,700	\$0	\$13,700
55270	Small Tools & Equipment	\$4,577	\$5,000	\$5,000	\$5,000	\$4,700	\$0	\$4,700
55290	Protective Clothing	\$2,765	\$3,100	\$3,100	\$2,800	\$2,800	\$0	\$2,800
	Total Operating	\$125,276	\$146,300	\$270,315	\$204,900	\$112,450	\$0	\$112,450
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL ROADS AND ROW MAINTENANCE BUDGET	\$634,826	\$751,935	\$888,312	\$754,611	\$660,903	\$6,475	\$667,378

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$106,532	\$111,753	\$114,460	\$108,000	\$116,722	\$0	\$116,722
51210	Sick Leave Purchase	\$874	\$909	\$909	\$909	\$0	\$0	\$0
51214	Overtime Salaries	\$272	\$5,588	\$5,722	\$1,000	\$2,334	\$0	\$2,334
52110	F.I.C.A. Taxes-City Portion	\$7,876	\$9,046	\$9,263	\$8,415	\$9,108	\$0	\$9,108
52310	Health/Life Insurance/Dis Ins	\$15,705	\$18,084	\$18,101	\$18,100	\$18,229	\$0	\$18,229
52320	Workers' Comp. Insurance	\$3,389	\$3,607	\$3,694	\$3,400	\$2,792	\$0	\$2,792
52330	Pension Expense	\$14,608	\$17,738	\$18,164	\$17,000	\$17,859	\$0	\$17,859
	Total Payroll	\$149,256	\$166,725	\$170,313	\$156,824	\$167,044	\$0	\$167,044
53140	Pre-Employment/Physicals	\$70	\$200	\$200	\$100	\$200	\$0	\$200
54110	Telephone	\$7	\$100	\$100	\$50	\$50	\$0	\$50
54310	Utility Services	\$7,701	\$12,000	\$12,000	\$12,000	\$12,000	\$0	\$12,000
54410	Equipment Rental	\$0	\$200	\$200	\$0	\$100	\$0	\$100
54630	Repair & Maintenance - Equipment	\$681	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$1,000
54633	Maintenance Agreements	\$1,495	\$2,000	\$2,000	\$1,500	\$1,600	\$0	\$1,600
54640	Repair & Maintenance - Communication	\$0	\$150	\$150	\$150	\$150	\$0	\$150
54650	Repair & Maintenance - Vehicles	\$422	\$800	\$800	\$800	\$500	\$0	\$500
54660	Repair & Maintenance - Building	\$1,250	\$2,000	\$2,000	\$1,500	\$1,000	\$0	\$1,000
55210	Fuel & Oil ¹	\$3,167	\$3,000	\$3,000	\$1,500	\$12,000	\$0	\$12,000
55220	Tires & Filters	\$285	\$500	\$500	\$500	\$500	\$0	\$500
55230	Operating Supplies	\$340	\$500	\$500	\$500	\$500	\$0	\$500
55240	Uniforms	\$713	\$825	\$825	\$900	\$700	\$0	\$700
55260	Janitorial Supplies	\$265	\$400	\$400	\$200	\$200	\$0	\$200
55270	Small Tools & Equipment	\$883	\$1,000	\$1,000	\$1,000	\$900	\$0	\$900
55290	Protective Clothing	\$290	\$400	\$400	\$300	\$400	\$0	\$400
	Total Operating	\$17,569	\$25,075	\$25,075	\$22,000	\$31,800	\$0	\$31,800
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL FLEET MAINTENANCE BUDGET		\$166,825	\$191,800	\$195,388	\$178,824	\$198,844	\$0	\$198,844

¹ The 2010 budget includes oil costs for all City vehicles; previously this expenditure budget was distributed to a number of different division

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$39,178	\$40,103	\$41,153	\$41,000	\$41,714	\$0	\$41,714
51210	Sick Leave Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$1,377	\$2,005	\$2,058	\$1,500	\$2,086	\$0	\$2,086
52110	F.I.C.A. Taxes-City Portion	\$2,675	\$3,222	\$3,306	\$3,300	\$3,351	\$0	\$3,351
52310	Health/Life Insurance/Dis Ins	\$6,488	\$7,397	\$7,403	\$7,400	\$7,451	\$0	\$7,451
52320	Workers' Comp. Insurance	\$1,591	\$1,599	\$1,640	\$1,600	\$1,352	\$0	\$1,352
52330	Pension Expense	\$5,495	\$6,316	\$6,481	\$6,400	\$6,570	\$0	\$6,570
	Total Payroll	\$56,804	\$60,642	\$62,041	\$61,200	\$62,524	\$0	\$62,524
53140	Pre-Employment/Physicals	\$35	\$200	\$200	\$50	\$200	\$0	\$200
54110	Telephone	\$72	\$100	\$100	\$100	\$100	\$0	\$100
54410	Equipment Rental	\$0	\$150	\$150	\$50	\$150	\$0	\$150
54630	Repair & Maintenance - Equipment	\$365	\$400	\$400	\$400	\$400	\$0	\$400
54640	Repair & Maintenance - Comm	\$0	\$150	\$150	\$100	\$100	\$0	\$100
54650	Repair & Maintenance - Vehicles	\$461	\$500	\$500	\$500	\$500	\$0	\$500
55210	Fuel & Oil	\$2,793	\$2,500	\$2,500	\$1,300	\$1,900	\$0	\$1,900
55220	Tires & Filters	\$706	\$400	\$400	\$400	\$400	\$0	\$400
55230	Operating Supplies	\$140	\$150	\$150	\$100	\$150	\$0	\$150
55240	Uniforms	\$45	\$100	\$100	\$100	\$100	\$0	\$100
55270	Small Tools & Equipment	\$1,966	\$1,000	\$1,000	\$1,000	\$900	\$0	\$900
55290	Protective Clothing	\$103	\$100	\$100	\$100	\$100	\$0	\$100
	Total Operating	\$6,686	\$5,750	\$5,750	\$4,200	\$5,000	\$0	\$5,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL FACILITY MAINTENANCE BUDGET	\$63,490	\$66,392	\$67,791	\$65,400	\$67,524	\$0	\$67,524

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$72,922	\$62,795	\$64,131	\$8,000	\$63,824	\$0	\$63,824
51210	Sick Leave Purchase	\$1,102	\$960	\$960	\$2,400	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$5,663	\$4,877	\$4,979	\$612	\$4,883	\$0	\$4,883
52310	Health/Life Insurance/Dis Ins	\$369	\$389	\$397	\$50	\$421	\$0	\$421
52320	Workers' Comp. Insurance	\$228	\$182	\$185	\$20	\$133	\$0	\$133
52330	Pension Expense	\$7,563	\$9,563	\$9,763	\$1,200	\$9,574	\$0	\$9,574
	Total Payroll	\$87,847	\$78,766	\$80,415	\$12,282	\$78,835	\$0	\$78,835
53140	Pre-Employment/Physicals	\$0	\$100	\$100	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$0	\$200	\$200	\$0	\$0	\$0	\$0
54110	Telephone	\$11	\$100	\$100	\$0	\$25	\$0	\$25
54210	Postage	\$0	\$100	\$100	\$0	\$25	\$0	\$25
54630	Repair & Maintenance - Equipment	\$0	\$100	\$100	\$0	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$0	\$300	\$300	\$0	\$0	\$0	\$0
55210	Fuel & Oil	\$420	\$500	\$500	\$50	\$500	\$0	\$500
55220	Tires & Filters	\$0	\$100	\$100	\$0	\$0	\$0	\$0
55230	Operating Supplies	\$13	\$100	\$100	\$0	\$50	\$0	\$50
55270	Small Tools & Equipment	\$0	\$100	\$100	\$0	\$50	\$0	\$50
55290	Protective Clothing	\$0	\$100	\$100	\$0	\$0	\$0	\$0
55410	Subscriptions	\$0	\$100	\$100	\$0	\$0	\$0	\$0
55430	Employee Development	\$0	\$500	\$500	\$0	\$500	\$0	\$500
	Total Operating	\$444	\$2,400	\$2,400	\$50	\$1,150	\$0	\$1,150
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL CAPITAL PROJECTS BUDGET		\$88,291	\$81,166	\$82,815	\$12,332	\$79,985	\$0	\$79,985

<u>EXPENDITURES</u>	<u>FY 07/08 Actual</u>	<u>Original FY 08/09 Budget</u>	<u>Revised FY 08/09 Budget</u>	<u>Projected FY 08/09 Actual/Est</u>	<u>Total FY 09/10 Budget</u>
Personal Services	\$544,592	\$574,068	\$589,325	\$589,145	\$571,002
Operating Expenses	\$1,089,791	\$1,207,232	\$1,247,393	\$1,150,844	\$1,048,551
Transfers	\$24,431	\$25,653	\$25,653	\$25,653	\$25,653
Capital Outlay	\$42,282	\$2,600	\$2,600	\$2,600	\$30,000
TOTAL EXPENDITURES	\$1,701,096	\$1,809,553	\$1,864,971	\$1,768,242	\$1,675,206

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

Administration & Planning - 1510

Com Dev Director	1		1		1
Administrative Assistant	1		1		1
Total	2		2		2

Long Range Planning - 1515

Senior Planner	1		1		1
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Development Review - 1520

Senior Planner	1		1		1
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Urban Beautification - 1525

Urban Beautification Manager	1		1		1
City Forester	1		1		1
Maintenance Worker	1		1		1
Total	3		3		3

TOTAL AUTHORIZED PERSONNEL	7		7		7
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Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$401,469	\$412,618	\$424,984	\$424,804	\$421,350	\$0	\$421,350
51210	Sick Leave Purchase	\$7,395	\$9,105	\$9,105	\$9,105	\$0	\$0	\$0
51214	Overtime Salaries	\$2,371	\$3,783	\$3,880	\$3,880	\$2,683	\$0	\$2,683
52110	F.I.C.A. Taxes-City Portion	\$30,738	\$32,698	\$33,540	\$33,540	\$32,585	\$0	\$32,585
52310	Health/Life Insurance/Dis Ins	\$37,441	\$42,801	\$42,864	\$42,864	\$43,179	\$0	\$43,179
52320	Workers' Comp. Insurance	\$8,977	\$8,978	\$9,212	\$9,212	\$7,340	\$0	\$7,340
52330	Pension Expense	\$56,201	\$64,085	\$65,740	\$65,740	\$63,865	\$0	\$63,865
	Total Payroll	\$544,592	\$574,068	\$589,325	\$589,145	\$571,002	\$0	\$571,002
53140	Pre-Employment/Physicals	\$0	\$300	\$300	\$0	\$0	\$0	\$0
53179	Consulting - Town Center	\$3,667	\$20,000	\$20,000	\$3,500	\$3,500	\$0	\$3,500
53180	Consulting Services	\$53,263	\$45,000	\$64,915	\$53,000	\$15,000	\$0	\$15,000
53410	Contractual Service Costs	\$55,222	\$0	\$0	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$1,816	\$2,900	\$2,900	\$3,078	\$2,700	\$0	\$2,700
54110	Telephone	\$2,036	\$2,900	\$2,900	\$2,600	\$2,350	\$0	\$2,350
54210	Postage	\$738	\$1,050	\$1,050	\$550	\$800	\$0	\$800
54310	Utility Services	\$2,327	\$6,500	\$6,500	\$3,000	\$3,300	\$0	\$3,300
54310	60003 Utility Services	\$37,557	\$48,472	\$48,472	\$41,000	\$45,000	\$0	\$45,000
54312	Utility Services - Streetlighting	\$348,239	\$405,000	\$405,000	\$390,000	\$399,000	\$750	\$399,750
54312	60003 Utility Services - Streetlighting	\$34,537	\$47,000	\$47,000	\$37,000	\$37,000	\$0	\$37,000
54410	Equipment Rental	\$0	\$100	\$100	\$0	\$100	\$0	\$100
54501	Collection Service Fees	\$235	\$1,000	\$1,000	\$750	\$500	\$0	\$500
54630	Repair & Maintenance - Equip	\$0	\$750	\$750	\$250	\$350	\$0	\$350
54640	Repair & Maintenance - Comm	\$0	\$100	\$100	\$0	\$0	\$0	\$0
54644	60003 Repair & Maint - TownCtr	\$123,658	\$152,000	\$152,000	\$150,000	\$145,000	\$0	\$145,000
54644	90700 Repair & Maint	\$0	\$0	\$2,112	\$2,112	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicle	\$190	\$900	\$900	\$650	\$650	\$0	\$650
54682	Repair & Maintenance - Grounds	\$367,209	\$378,000	\$378,878	\$378,000	\$362,520	\$0	\$362,520
54682	60006 Repair & Maint (Traffic Accidents)	\$12,492	\$1,000	\$7,102	\$4,500	\$0	\$0	\$0
54685	Arbor Improvements & Maintenance	\$0	\$35,000	\$35,000	\$30,000	\$0	\$0	\$0
54730	Printing Expense	\$44	\$800	\$800	\$350	\$390	\$0	\$390
54750	Map Printing	\$0	\$1,050	\$1,050	\$150	\$100	\$0	\$100
54800	Promotions	\$0	\$0	\$11,154	\$11,154	\$0	\$0	\$0
54920	Legal Advertising	\$4,165	\$4,500	\$4,500	\$3,000	\$2,100	\$0	\$2,100
54930	Classified Advertising	\$4,404	\$4,000	\$4,000	\$2,300	\$2,750	\$0	\$2,750
54950	Recording Fees	\$1,402	\$300	\$300	\$100	\$100	\$0	\$100
55110	Office Supplies	\$2,834	\$3,600	\$3,600	\$3,550	\$3,300	\$0	\$3,300
55120	Computer/Printer/Fax	\$1,471	\$1,600	\$1,600	\$1,000	\$940	\$0	\$940
55210	Fuel & Oil	\$7,793	\$8,000	\$8,000	\$4,750	\$6,200	\$0	\$6,200
55220	Tires & Filters	\$125	\$900	\$900	\$700	\$900	\$0	\$900
55230	Operating Supplies	\$622	\$1,400	\$1,400	\$1,150	\$845	\$0	\$845
55240	Uniforms	\$1,099	\$900	\$900	\$850	\$350	\$0	\$350
55270	Small Tools & Equipment	\$6,351	\$2,160	\$2,160	\$1,550	\$1,000	\$0	\$1,000
55275	Comm/Cable Svc & Support	\$63	\$100	\$100	\$0	\$0	\$0	\$0
55278	Software	\$1,196	\$1,850	\$1,850	\$1,400	\$500	\$0	\$500
55290	Protective Clothing	\$153	\$300	\$300	\$300	\$200	\$0	\$200
55410	Subscriptions	\$386	\$600	\$600	\$500	\$470	\$0	\$470
55411	Dues & Registrations	\$3,863	\$6,400	\$6,400	\$6,400	\$4,561	\$0	\$4,561
55420	Operational Books	\$85	\$100	\$100	\$100	\$100	\$0	\$100
55430	Employee Development	\$3,658	\$5,700	\$5,700	\$5,550	\$5,225	\$0	\$5,225
58000	30077 Grants and Aids	\$6,891	\$15,000	\$15,000	\$6,000	\$0	\$0	\$0
	Total Operating	\$1,089,791	\$1,207,232	\$1,247,393	\$1,150,844	\$1,047,801	\$750	\$1,048,551
58175	T/fer to Dev Services Fund	\$24,431	\$25,653	\$25,653	\$25,653	\$25,653	\$0	\$25,653
	Total Transfers	\$24,431	\$25,653	\$25,653	\$25,653	\$25,653	\$0	\$25,653
63100	Infrastructure	\$7,972	\$0	\$0	\$0	\$0	\$3,000	\$3,000
64000	Equipment-General	\$0	\$0	\$0	\$0	\$0	\$27,000	\$27,000
64100	Vehicles	\$31,000	\$0	\$0	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$1,255	\$2,600	\$2,600	\$2,600	\$0	\$0	\$0
64300	Furniture / Equipment	\$2,055	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$42,282	\$2,600	\$2,600	\$2,600	\$0	\$30,000	\$30,000
TOTAL COM DEV - SUMMARY BUDGET		\$1,701,096	\$1,809,553	\$1,864,971	\$1,768,242	\$1,644,456	\$30,750	\$1,675,206

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$119,582	\$123,384	\$126,542	\$126,542	\$128,127	\$0	\$128,127
51210	Sick Leave Purchase	\$1,668	\$1,734	\$1,734	\$1,734	\$0	\$0	\$0
51214	Overtime Salaries	\$44	\$313	\$321	\$321	\$324	\$0	\$324
52110	F.I.C.A. Taxes-City Portion	\$8,899	\$9,668	\$9,911	\$9,911	\$9,900	\$0	\$9,900
52310	Health/Life Insurance/Dis Ins	\$11,648	\$13,361	\$13,380	\$13,380	\$13,490	\$0	\$13,490
52320	Workers' Comp. Insurance	\$357	\$360	\$369	\$369	\$270	\$0	\$270
52330	Pension Expense	\$16,594	\$18,945	\$19,420	\$19,420	\$19,398	\$0	\$19,398
	Total Payroll	\$158,792	\$167,765	\$171,677	\$171,677	\$171,509	\$0	\$171,509
53140	Pre-Employment/Physicals	\$0	\$100	\$100	\$0	\$0	\$0	\$0
53179	Consulting - Town Center	\$3,667	\$20,000	\$20,000	\$3,500	\$3,500	\$0	\$3,500
53180	Consulting Services	\$23,263	\$15,000	\$34,915	\$23,000	\$15,000	\$0	\$15,000
53410	Contractual Service Costs	\$55,222	\$0	\$0	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$408	\$1,000	\$1,000	\$1,000	\$600	\$0	\$600
54110	Telephone	\$1,028	\$1,400	\$1,400	\$1,400	\$1,150	\$0	\$1,150
54210	Postage	\$694	\$1,000	\$1,000	\$500	\$750	\$0	\$750
54501	Collection Service Fees	\$235	\$1,000	\$1,000	\$750	\$500	\$0	\$500
54630	Repair & Maintenance - Equip	\$0	\$300	\$300	\$0	\$100	\$0	\$100
54640	Repair & Maintenance - Comm	\$0	\$100	\$100	\$0	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicle	\$69	\$400	\$400	\$400	\$400	\$0	\$400
54730	Printing Expense	\$0	\$300	\$300	\$150	\$150	\$0	\$150
54750	Map Printing	\$0	\$500	\$500	\$0	\$100	\$0	\$100
54920	Legal Advertising	\$260	\$1,000	\$1,000	\$300	\$400	\$0	\$400
54930	Classified Advertising	\$1,458	\$1,000	\$1,000	\$300	\$750	\$0	\$750
54950	Recording Fees	\$1,402	\$300	\$300	\$100	\$100	\$0	\$100
55110	Office Supplies	\$2,370	\$3,000	\$3,000	\$3,000	\$3,000	\$0	\$3,000
55120	Computer/Printer/Fax	\$1,408	\$1,500	\$1,500	\$900	\$840	\$0	\$840
55210	Fuel & Oil	\$237	\$500	\$500	\$250	\$400	\$0	\$400
55220	Tires & Filters	\$0	\$500	\$500	\$300	\$400	\$0	\$400
55230	Operating Supplies	\$220	\$500	\$500	\$500	\$220	\$0	\$220
55240	Uniforms	\$196	\$200	\$200	\$150	\$0	\$0	\$0
55270	Small Tools & Equipment	\$4,374	\$600	\$600	\$400	\$300	\$0	\$300
55275	Comm/Cable Svc & Support	\$63	\$100	\$100	\$0	\$0	\$0	\$0
55278	Software	\$194	\$350	\$350	\$0	\$0	\$0	\$0
55410	Subscriptions	\$317	\$300	\$300	\$300	\$300	\$0	\$300
55411	Dues & Registrations	\$1,529	\$2,500	\$2,500	\$2,500	\$1,800	\$0	\$1,800
55430	Employee Development	\$1,075	\$2,000	\$2,000	\$2,000	\$1,925	\$0	\$1,925
	Total Operating	\$99,689	\$55,450	\$75,365	\$41,700	\$32,685	\$0	\$32,685
58175	Transfer to Dev Services	\$24,431	\$25,653	\$25,653	\$25,653	\$25,653	\$0	\$25,653
	Total Transfers	\$24,431	\$25,653	\$25,653	\$25,653	\$25,653	\$0	\$25,653
64300	Furniture / Equipment	\$2,055	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$2,055	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ADMIN & PLAN BUDGET		\$284,967	\$248,868	\$272,695	\$239,030	\$229,847	\$0	\$229,847

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$76,107	\$76,049	\$77,819	\$77,819	\$76,111	\$0	\$76,111
51210	Sick Leave Purchase	\$1,401	\$1,421	\$1,421	\$1,421	\$0	\$0	\$0
51214	Overtime Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$5,541	\$5,927	\$6,061	\$6,061	\$5,822	\$0	\$5,822
52310	Health/Life Insurance/Dis Ins	\$6,660	\$7,624	\$7,633	\$7,633	\$7,682	\$0	\$7,682
52320	Workers' Comp. Insurance	\$226	\$220	\$226	\$226	\$158	\$0	\$158
52330	Pension Expense	\$10,524	\$11,620	\$11,886	\$11,886	\$11,417	\$0	\$11,417
	Total Payroll	\$100,459	\$102,861	\$105,046	\$105,046	\$101,190	\$0	\$101,190
53180	Consulting Services	\$30,000	\$30,000	\$30,000	\$30,000	\$0	\$0	\$0
54010	Travel & Per Diem	\$863	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$1,000
54630	Repair & Maintenance - Equip	\$0	\$100	\$100	\$0	\$0	\$0	\$0
54730	Printing Expense	\$5	\$300	\$300	\$100	\$100	\$0	\$100
54750	Map Printing	\$0	\$400	\$400	\$150	\$0	\$0	\$0
54920	Legal Advertising	\$3,435	\$3,000	\$3,000	\$2,000	\$1,200	\$0	\$1,200
54930	Classified Advertising	\$2,946	\$3,000	\$3,000	\$2,000	\$2,000	\$0	\$2,000
55110	Office Supplies	\$255	\$300	\$300	\$300	\$150	\$0	\$150
55230	Operating Supplies	\$0	\$200	\$200	\$100	\$200	\$0	\$200
55240	Uniforms	\$257	\$100	\$100	\$100	\$0	\$0	\$0
55270	Small Tools & Equipment	\$32	\$330	\$330	\$250	\$200	\$0	\$200
55278	Software	\$500	\$800	\$800	\$800	\$500	\$0	\$500
55410	Subscriptions	\$0	\$100	\$100	\$0	\$0	\$0	\$0
55411	Dues & Registrations	\$929	\$1,800	\$1,800	\$1,800	\$1,163	\$0	\$1,163
55430	Employee Development	\$1,223	\$1,500	\$1,500	\$1,500	\$1,600	\$0	\$1,600
	Total Operating	\$40,445	\$42,930	\$42,930	\$40,100	\$8,113	\$0	\$8,113
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$0	\$1,300	\$1,300	\$1,300	\$0	\$0	\$0
	Total Capital	\$0	\$1,300	\$1,300	\$1,300	\$0	\$0	\$0
TOTAL LONG RANGE PLAN BUDGET		\$140,904	\$147,091	\$149,276	\$146,446	\$109,303	\$0	\$109,303

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$70,453	\$74,140	\$76,386	\$76,386	\$74,542	\$0	\$74,542
51210	Sick Leave Purchase	\$1,338	\$2,842	\$2,842	\$2,842	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$5,487	\$5,889	\$6,061	\$6,061	\$5,702	\$0	\$5,702
52310	Health/Life Insurance/Dis Ins	\$4,882	\$5,586	\$5,598	\$5,598	\$5,638	\$0	\$5,638
52320	Workers' Comp. Insurance	\$209	\$219	\$226	\$226	\$155	\$0	\$155
52330	Pension Expense	\$9,753	\$11,547	\$11,885	\$11,885	\$11,181	\$0	\$11,181
	Total Payroll	\$92,122	\$100,223	\$102,998	\$102,998	\$97,218	\$0	\$97,218
54010	Travel & Per Diem	\$261	\$750	\$750	\$1,078	\$1,000	\$0	\$1,000
54630	Repair & Maintenance - Equip	\$0	\$100	\$100	\$0	\$0	\$0	\$0
54730	Printing Expense	\$0	\$100	\$100	\$50	\$40	\$0	\$40
54750	Map Printing	\$0	\$150	\$150	\$0	\$0	\$0	\$0
55110	Office Supplies	\$43	\$100	\$100	\$50	\$50	\$0	\$50
55230	Operating Supplies	\$11	\$200	\$200	\$50	\$50	\$0	\$50
55240	Uniforms	\$98	\$100	\$100	\$100	\$0	\$0	\$0
55270	Small Tools & Equipment	\$0	\$430	\$430	\$100	\$0	\$0	\$0
55278	Software	\$0	\$300	\$300	\$300	\$0	\$0	\$0
55410	Subscriptions	\$69	\$100	\$100	\$100	\$70	\$0	\$70
55411	Dues & Registrations	\$880	\$1,500	\$1,500	\$1,500	\$998	\$0	\$998
55430	Employee Development	\$940	\$1,500	\$1,500	\$1,500	\$1,200	\$0	\$1,200
	Total Operating	\$2,302	\$5,330	\$5,330	\$4,828	\$3,408	\$0	\$3,408
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$0	\$1,300	\$1,300	\$1,300	\$0	\$0	\$0
	Total Capital	\$0	\$1,300	\$1,300	\$1,300	\$0	\$0	\$0
TOTAL DEV REVIEW BUDGET		\$94,424	\$106,853	\$109,628	\$109,126	\$100,626	\$0	\$100,626

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$135,327	\$139,045	\$144,237	\$144,057	\$142,570	\$0	\$142,570
51210	Sick Leave Purchase	\$2,988	\$3,108	\$3,108	\$3,108	\$0	\$0	\$0
51214	Overtime Salaries	\$2,327	\$3,470	\$3,559	\$3,559	\$2,359	\$0	\$2,359
52110	F.I.C.A. Taxes-City Portion	\$10,811	\$11,214	\$11,507	\$11,507	\$11,161	\$0	\$11,161
52310	Health/Life Insurance/Dis Ins	\$14,251	\$16,230	\$16,253	\$16,253	\$16,369	\$0	\$16,369
52320	Workers' Comp. Insurance	\$8,185	\$8,179	\$8,391	\$8,391	\$6,757	\$0	\$6,757
52330	Pension Expense	\$19,330	\$21,973	\$22,549	\$22,549	\$21,869	\$0	\$21,869
	Total Payroll	\$193,219	\$203,219	\$209,604	\$209,424	\$201,085	\$0	\$201,085
53140	Pre-Employment/Physicals	\$0	\$200	\$200	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$284	\$150	\$150	\$0	\$100	\$0	\$100
54110	Telephone	\$1,008	\$1,500	\$1,500	\$1,200	\$1,200	\$0	\$1,200
54210	Postage	\$44	\$50	\$50	\$50	\$50	\$0	\$50
54310	Utility Services	\$2,327	\$6,500	\$6,500	\$3,000	\$3,300	\$0	\$3,300
54310	60003 Utility Services - Town Ctr	\$37,557	\$48,472	\$48,472	\$41,000	\$45,000	\$0	\$45,000
54410	Equipment Rental	\$0	\$100	\$100	\$0	\$100	\$0	\$100
54630	Repair & Maintenance - Equip	\$0	\$250	\$250	\$250	\$250	\$0	\$250
54644	60003 Repair & Maint - Town Ctr	\$123,658	\$152,000	\$152,000	\$150,000	\$145,000	\$0	\$145,000
54644	90700 Repair & Maint	\$0	\$0	\$2,112	\$2,112	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicle	\$121	\$500	\$500	\$250	\$250	\$0	\$250
54682	Repair & Maintenance - Grounds	\$367,209	\$377,000	\$377,878	\$377,000	\$360,520	\$0	\$360,520
54682	60006 Repair & Maint (Traffic Accidents)	\$12,492	\$1,000	\$7,102	\$4,500	\$0	\$0	\$0
54685	Arbor Improvements & Maintenance	\$0	\$35,000	\$35,000	\$30,000	\$0	\$0	\$0
54730	Printing Expense	\$39	\$100	\$100	\$50	\$100	\$0	\$100
54800	Promotions	\$0	\$0	\$11,154	\$11,154	\$0	\$0	\$0
54920	Legal Advertising	\$470	\$500	\$500	\$700	\$500	\$0	\$500
55110	Office Supplies	\$166	\$200	\$200	\$200	\$100	\$0	\$100
55120	Computer/Printer/Fax	\$63	\$100	\$100	\$100	\$100	\$0	\$100
55210	Fuel & Oil	\$7,556	\$7,500	\$7,500	\$4,500	\$5,800	\$0	\$5,800
55220	Tires & Filters	\$125	\$400	\$400	\$400	\$500	\$0	\$500
55230	Operating Supplies	\$391	\$500	\$500	\$500	\$375	\$0	\$375
55240	Uniforms	\$548	\$500	\$500	\$500	\$350	\$0	\$350
55270	Small Tools & Equipment	\$1,945	\$800	\$800	\$800	\$500	\$0	\$500
55278	Software	\$502	\$400	\$400	\$300	\$0	\$0	\$0
55290	Protective Clothing	\$153	\$300	\$300	\$300	\$200	\$0	\$200
55410	Subscriptions	\$0	\$100	\$100	\$100	\$100	\$0	\$100
55411	Dues & Registrations	\$525	\$600	\$600	\$600	\$600	\$0	\$600
55420	Operational Books	\$85	\$100	\$100	\$100	\$100	\$0	\$100
55430	Employee Development	\$420	\$700	\$700	\$550	\$500	\$0	\$500
58000	30077 Grants and Aids	\$6,891	\$15,000	\$15,000	\$6,000	\$0	\$0	\$0
	Total Operating	\$564,579	\$650,522	\$670,768	\$636,216	\$565,595	\$0	\$565,595
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63100	Infrastructure	\$7,972	\$0	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$0	\$0	\$0	\$0	\$0	\$27,000	\$27,000
64100	Vehicles	\$31,000	\$0	\$0	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$1,255	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$40,227	\$0	\$0	\$0	\$0	\$27,000	\$27,000
TOTAL URBAN BEAUTIFICATION BUDGET		\$798,025	\$853,741	\$880,372	\$845,640	\$766,680	\$27,000	\$793,680

Equipment General:
Message Board \$27,000

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
	Total Payroll	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54312	Utility Services - Streetlighting	\$348,239	\$405,000	\$405,000	\$390,000	\$399,000	\$750	\$399,750
54312	60003 Util Svc-Streetlight-Town Ctr	\$34,537	\$47,000	\$47,000	\$37,000	\$37,000	\$0	\$37,000
54682	Repair & Maintenance - Grounds	\$0	\$1,000	\$1,000	\$1,000	\$2,000	\$0	\$2,000
	Total Operating	\$382,776	\$453,000	\$453,000	\$428,000	\$438,000	\$750	\$438,750
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63100	Infrastructure	\$0	\$0	\$0	\$0	\$0	\$3,000	\$3,000
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$3,000	\$3,000
TOTAL STREETLIGHTING BUDGET		\$382,776	\$453,000	\$453,000	\$428,000	\$438,000	\$3,750	\$441,750

Budget in italics is related to the five new street lights.

Infrastructure:

Five street lights erected at these new locations: 767 S. Edgemon (1); 749 S. Edgemon (1); Oselot & Elk (1); Shepard & Mark (1); Erie Court (1)

\$3,000

<u>EXPENDITURES</u>	<u>FY 07/08</u> <u>Actual</u>	<u>Original</u> <u>FY 08/09</u> <u>Budget</u>	<u>Revised</u> <u>FY 08/09</u> <u>Budget</u>	<u>Projected</u> <u>FY 08/09</u> <u>Actual/Est</u>	<u>Total</u> <u>FY 09/10</u> <u>Budget</u>
Personal Services	\$5,765,114	\$6,004,310	\$6,150,176	\$6,176,122	\$5,880,871
Operating Expenses	\$679,821	\$870,240	\$902,359	\$729,629	\$693,370
Capital Lease	\$121,486	\$121,514	\$121,514	\$121,514	\$121,514
Capital Outlay	\$148,014	\$101,100	\$171,439	\$170,405	\$472,535
TOTAL EXPENDITURES	\$6,714,435	\$7,097,164	\$7,345,488	\$7,197,670	\$7,168,290
AUTHORIZED PERSONNEL (in Full-Time Equivalent Units - FTEs; <i>part-timers in italics</i> ; <i>C designates civilians</i>)					
U - This designation indicates <i>Open</i> but <i>Unfunded</i> FTEs in the 2010 budget					
Office of the Chief - 2110					
Police Chief	1		1		1
Administrative Assistant	1		1		1
Total	2		2		2
Criminal Investigations - 2113					
Captain	1		1		1
Lieutenant	1		1		1
Sworn Officer	7		7		8
Total	9		9		10
Community Services - 2114					
Captain	1		1		1
Sworn Officer	5		5		2
Total	6		6		3
Operations - 2115					
Captain	1		1		1
Lieutenant	6		6		5
Sworn Officer	31		31		33
Total	38		38		39
Information Services - 2116					
Captain	1		1		1
Lieutenant	1		1		2
Records Clerk	3		3		2
Records Clerk (PT)	0.75		0.75		0.75
Communications Operator (PT)	-		-		1.00
Communications Operator (PT)	12		12		12
Total	17.75		17.75		18.75
Technical Services - 2117					
Captain	1		1		1
Sworn Officer	1		1		1
Tech Service Specialist	1		1		1
Custodian	1		1		1
Total	4		4		4
Code Enforcement - 2118					
Captain	1		1		1
Sworn Officer	2		2		1
Sworn Officer	-	U	-		1
Code Inspector	1		1		1
Administrative Assistant	1		1		1
Total	5		5		5
Motorcycle - 2119					
Lieutenant	2		2		1
Sworn Officer	2		2		3
Total	4		4		4
Canine - 2120					
Sworn Officer	2		2		2
Professional Standards - 2121					
Lieutenant	1		1		1
Sworn Officer	2		2		2
Total	3		3		3
TOTAL AUTHORIZED PERSONNEL	90.75		90.75		90.75
Sworn	70.75		70.00		70.00
Non-sworn	20.00		20.75		20.75

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$4,082,649	\$4,159,226	\$4,270,950	\$4,295,754	\$4,071,406	\$62,763	\$4,134,169
51210	Sick Leave Purchase	\$73,174	\$86,572	\$86,572	\$86,572	\$0	\$0	\$0
51213	Salary Reimbursement	(\$60,047)	\$0	\$2,500	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$217,875	\$151,401	\$155,160	\$155,160	\$175,323	\$2,550	\$177,873
52110	F.I.C.A. Taxes-City Portion	\$322,902	\$333,439	\$341,625	\$342,653	\$325,381	\$4,997	\$330,378
52310	Health/Life Insurance/ Dis Ins	\$439,660	\$508,347	\$508,999	\$509,116	\$501,442	\$421	\$501,863
52320	Workers' Comp. Insurance	\$110,196	\$108,340	\$111,032	\$111,156	\$98,869	\$1,610	\$100,479
52330	Pension Expense	\$578,705	\$656,985	\$673,338	\$675,711	\$626,311	\$9,798	\$636,109
	Total Payroll	\$5,765,114	\$6,004,310	\$6,150,176	\$6,176,122	\$5,798,732	\$82,139	\$5,880,871
53140	Pre-Employment/Physicals	\$15,475	\$21,600	\$16,900	\$17,160	\$11,536	\$0	\$11,536
53410	Billing Services Cost	\$0	\$0	\$35,294	\$35,294	\$85,606	\$0	\$85,606
54010	Travel & Per Diem	\$14,007	\$16,400	\$16,600	\$16,400	\$17,000	\$0	\$17,000
54110	Telephone	\$66,119	\$85,070	\$81,371	\$80,728	\$81,705	\$0	\$81,705
54210	Postage	\$7,722	\$6,600	\$6,600	\$6,600	\$5,900	\$0	\$5,900
54310	Utility Services	\$51,679	\$60,100	\$60,100	\$60,100	\$58,000	\$0	\$58,000
54382	Lot Cleaning	\$350	\$20,000	\$20,000	\$2,500	\$6,000	\$0	\$6,000
54410	Equipment Rental	\$408	\$3,500	\$3,500	\$3,500	\$500	\$0	\$500
54630	Repair & Maintenance - Equip	\$18,171	\$33,050	\$33,050	\$33,050	\$20,100	\$0	\$20,100
54632	Software Maint/Licenses	\$5,295	\$7,300	\$7,300	\$7,300	\$6,628	\$0	\$6,628
54633	Maint Agreement / Contracts	\$14,401	\$21,125	\$20,975	\$20,975	\$800	\$0	\$800
54640	Repair & Maintenance - Comm	\$0	\$12,500	\$8,749	\$6,545	\$5,000	\$0	\$5,000
54650	Repair & Maintenance - Vehicles	\$37,382	\$41,680	\$41,680	\$41,680	\$32,160	\$0	\$32,160
54660	Repair & Maintenance - Building	\$54,340	\$44,000	\$44,000	\$43,790	\$17,645	\$0	\$17,645
54720	Copy Machine Supplies	\$11,864	\$12,300	\$12,300	\$12,300	\$11,800	\$0	\$11,800
54730	Printing Expense	\$4,598	\$4,800	\$4,800	\$4,800	\$5,000	\$0	\$5,000
54800	Promotional Activities	\$7,211	\$7,200	\$7,372	\$7,372	\$7,100	\$0	\$7,100
54810	Employee Relations	\$500	\$2,250	\$2,250	\$2,250	\$2,250	\$0	\$2,250
54891	Community Youth Organization	\$3,473	\$4,000	\$4,000	\$4,000	\$3,325	\$0	\$3,325
54950	Recording Fee	\$290	\$650	\$650	\$650	\$1,000	\$0	\$1,000
55110	Office Supplies	\$10,298	\$12,600	\$12,600	\$11,100	\$7,845	\$0	\$7,845
55120	Computer / Printer / Fax	\$2,757	\$3,500	\$5,310	\$4,400	\$3,555	\$0	\$3,555
55210	Fuel & Oil	\$209,112	\$260,250	\$260,250	\$119,800	\$149,000	\$0	\$149,000
55220	Tires & Filters	\$17,182	\$13,325	\$13,325	\$13,325	\$12,950	\$0	\$12,950
55230	Operating Supplies	\$23,698	\$34,650	\$33,445	\$27,439	\$29,135	\$0	\$29,135
55240	Uniforms	\$26,503	\$35,950	\$35,950	\$35,950	\$36,480	\$0	\$36,480
55260	Janitorial Supplies	\$3,942	\$4,400	\$4,400	\$4,400	\$4,400	\$0	\$4,400
55262	Holiday Decorations	\$630	\$0	\$0	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$21,916	\$23,770	\$27,090	\$23,704	\$11,325	\$400	\$11,725
55275	Communications Support	\$0	\$2,565	\$2,565	\$2,565	\$0	\$0	\$0
55278	Software Systems	\$6,020	\$14,275	\$19,275	\$19,275	\$1,150	\$0	\$1,150
55290	Protective Clothing	\$22,566	\$21,980	\$21,980	\$21,980	\$16,750	\$0	\$16,750
55410	Subscriptions	\$1,324	\$2,000	\$2,000	\$2,000	\$700	\$0	\$700
55411	Dues & Registrations	\$2,640	\$5,400	\$5,400	\$5,400	\$3,085	\$0	\$3,085
55420	Operational Books	\$806	\$2,550	\$2,550	\$2,550	\$850	\$0	\$850
55430	Employee Development	\$6,451	\$13,200	\$12,165	\$12,484	\$17,090	\$0	\$17,090
55431	Employee Education Incentive	\$4,208	\$6,700	\$7,563	\$7,263	\$14,600	\$0	\$14,600
55441	Accreditation	\$6,483	\$9,000	\$9,000	\$9,000	\$5,000	\$0	\$5,000
	Total Operating	\$679,821	\$870,240	\$902,359	\$729,629	\$692,970	\$400	\$693,370
57160	Lease Purchase Vehicle	\$105,314	\$121,514	\$121,514	\$121,514	\$121,514	\$0	\$121,514
57250	Lease Purchase Interest	\$16,172	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital Lease	\$121,486	\$121,514	\$121,514	\$121,514	\$121,514	\$0	\$121,514
64000	Equipment-General	\$125,920	\$95,900	\$95,669	\$95,900	\$0	\$65,314	\$65,314
64100	Vehicles	\$0	\$0	\$56,361	\$56,361	\$0	\$249,471	\$249,471
64200	Data Processing Equipment	\$11,101	\$5,200	\$19,409	\$18,144	\$0	\$157,750	\$157,750
64300	Furniture/Office Equipment	\$10,993	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$148,014	\$101,100	\$171,439	\$170,405	\$0	\$472,535	\$472,535
TOTAL POLICE - SUMMARY BUDGET		\$6,714,435	\$7,097,164	\$7,345,488	\$7,197,670	\$6,613,216	\$555,074	\$7,168,290

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$166,707	\$171,697	\$175,768	\$200,572	\$139,666	\$0	\$139,666
51210	Sick Leave Purchase	\$6,172	\$6,381	\$6,381	\$6,381	\$0	\$0	\$0
51214	Overtime Salaries	\$9,303	\$6,700	\$6,840	\$6,840	\$6,657	\$0	\$6,657
52110	F.I.C.A. Taxes-City Portion	\$12,365	\$10,682	\$10,809	\$11,837	\$11,281	\$0	\$11,281
52310	Health/Life Insurance/ Dis Ins	\$9,773	\$11,311	\$11,336	\$11,453	\$11,202	\$0	\$11,202
52320	Workers' Comp. Insurance	\$4,020	\$3,924	\$4,016	\$4,140	\$2,773	\$0	\$2,773
52330	Pension Expense	\$24,797	\$27,806	\$28,437	\$30,810	\$22,102	\$0	\$22,102
	Total Payroll	\$233,137	\$238,501	\$243,587	\$272,033	\$193,681	\$0	\$193,681
53140	Pre-Employment/Physicals	\$0	\$300	\$300	\$300	\$2,506	\$0	\$2,506
54010	Travel & Per Diem	\$1,522	\$1,500	\$1,700	\$1,500	\$0	\$0	\$0
54110	Telephone	\$14,213	\$21,500	\$20,781	\$20,781	\$22,140	\$0	\$22,140
54210	Postage	\$2,569	\$3,000	\$3,000	\$3,000	\$2,300	\$0	\$2,300
54630	Repair & Maintenance - Equip	\$75	\$600	\$600	\$600	\$150	\$0	\$150
54650	Repair & Maintenance - Vehicles	\$447	\$775	\$775	\$775	\$630	\$0	\$630
54660	Repair & Maintenance - Building	\$653	\$0	\$0	\$0	\$0	\$0	\$0
54810	Employee Relations	\$0	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$1,500
55110	Office Supplies	\$2,099	\$3,500	\$3,500	\$2,000	\$2,000	\$0	\$2,000
55210	Fuel & Oil	\$1,961	\$2,400	\$2,400	\$1,200	\$1,500	\$0	\$1,500
55220	Tires & Filters	\$225	\$250	\$250	\$250	\$200	\$0	\$200
55230	Operating Supplies	\$2,510	\$4,500	\$2,125	\$1,500	\$1,000	\$0	\$1,000
55270	Small Tools & Equipment	\$161	\$600	\$831	\$600	\$600	\$0	\$600
55290	Protective Clothing	\$1,846	\$1,850	\$1,850	\$1,850	\$0	\$0	\$0
55410	Subscriptions	\$1,324	\$2,000	\$2,000	\$2,000	\$700	\$0	\$700
55411	Dues & Registrations	\$2,380	\$3,500	\$3,500	\$3,500	\$1,630	\$0	\$1,630
55430	Employee Development	\$1,097	\$2,000	\$1,700	\$2,000	\$0	\$0	\$0
55431	Employee Education Incentive	\$0	\$250	\$550	\$250	\$9,000	\$0	\$9,000
	Total Operating	\$33,082	\$50,025	\$47,362	\$43,606	\$45,856	\$0	\$45,856
	Total Capital Lease	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$3,600	\$3,600	\$4	\$235	\$0	\$0	\$0
64200	Data Processing Equipment	\$1,178	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$4,778	\$3,600	\$4	\$235	\$0	\$0	\$0
TOTAL OFFICE OF THE CHIEF BUDGET		\$270,997	\$292,126	\$290,953	\$315,874	\$239,537	\$0	\$239,537

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$412,949	\$405,139	\$415,793	\$415,793	\$529,452	\$2,099	\$531,551
51210	Sick Leave Purchase	\$11,476	\$12,743	\$12,743	\$12,743	\$0	\$0	\$0
51213	Salary Reimbursement	(\$23,223)	\$0	\$0	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$23,918	\$16,005	\$16,416	\$16,416	\$21,822	\$105	\$21,927
52110	F.I.C.A. Taxes-City Portion	\$33,266	\$33,230	\$34,076	\$34,076	\$42,209	\$169	\$42,378
52310	Health/Life Insurance/ Dis Ins	\$43,411	\$51,879	\$51,944	\$51,944	\$65,344	\$14	\$65,358
52320	Workers' Comp. Insurance	\$12,960	\$12,143	\$12,452	\$12,452	\$14,859	\$59	\$14,918
52330	Pension Expense	\$61,693	\$65,148	\$66,808	\$66,808	\$82,756	\$331	\$83,087
	Total Payroll	\$576,450	\$596,287	\$610,232	\$610,232	\$756,442	\$2,777	\$759,219
53140	Pre-Employment/Physicals	\$2,350	\$2,400	\$2,400	\$2,400	\$0	\$0	\$0
54010	Travel & Per Diem	\$868	\$2,500	\$2,500	\$2,500	\$0	\$0	\$0
54110	Telephone	\$480	\$700	\$873	\$873	\$8,100	\$0	\$8,100
54210	Postage	\$24	\$100	\$100	\$100	\$100	\$0	\$100
54410	Equipment Rental	\$408	\$3,500	\$3,500	\$3,500	\$500	\$0	\$500
54650	Repair & Maintenance - Vehicles	\$4,852	\$6,500	\$6,500	\$6,500	\$2,000	\$0	\$2,000
55110	Office Supplies	\$1,385	\$1,500	\$1,500	\$1,500	\$500	\$0	\$500
55120	Computer / Printer / Fax	\$1,784	\$1,500	\$1,500	\$1,500	\$975	\$0	\$975
55210	Fuel & Oil	\$8,952	\$10,200	\$10,200	\$7,200	\$11,100	\$0	\$11,100
55220	Tires & Filters	\$485	\$500	\$500	\$500	\$500	\$0	\$500
55230	Operating Supplies	\$2,900	\$4,800	\$4,170	\$1,000	\$3,800	\$0	\$3,800
55240	Uniforms	\$5,478	\$7,650	\$7,650	\$7,650	\$9,000	\$0	\$9,000
55270	Small Tools & Equipment	\$1,120	\$930	\$930	\$930	\$1,500	\$400	\$1,900
55278	Software Systems	\$182	\$2,300	\$2,300	\$2,300	\$0	\$0	\$0
55290	Protective Clothing	\$0	\$520	\$520	\$520	\$2,100	\$0	\$2,100
55430	Employee Development	\$100	\$500	\$500	\$500	\$1,900	\$0	\$1,900
55431	Employee Education Incentive	\$0	\$700	\$700	\$700	\$1,000	\$0	\$1,000
	Total Operating	\$31,368	\$46,800	\$46,343	\$40,173	\$43,075	\$400	\$43,475
57160	Lease Purchase Vehicle	\$4,071	\$4,682	\$4,682	\$4,682	\$4,682	\$0	\$4,682
57250	Lease Purchase Interest	\$606	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital Lease	\$4,677	\$4,682	\$4,682	\$4,682	\$4,682	\$0	\$4,682
64000	Equipment-General	\$3,600	\$3,600	\$1,160	\$1,160	\$0	\$0	\$0
64100	Vehicles*	\$0	\$0	\$17,634	\$17,634	\$0	\$28,000	\$28,000
64200	Data Processing Equipment	\$0	\$1,300	\$1,300	\$1,300	\$0	\$0	\$0
	Total Capital	\$3,600	\$4,900	\$20,094	\$20,094	\$0	\$28,000	\$28,000
TOTAL CRIM. INVEST. BUDGET		\$616,095	\$652,669	\$681,351	\$675,181	\$804,199	\$31,177	\$835,376

Small Tools & Equipment:

Chair for Persons Unit \$400

Vehicles:

Replacement Patrol Vehicle (1) \$28,000

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$292,018	\$314,826	\$324,906	\$324,906	\$151,787	\$5,253	\$157,040
51210	Sick Leave Purchase	\$4,971	\$10,033	\$10,033	\$10,033	\$0	\$0	\$0
51214	Overtime Salaries	\$11,624	\$11,348	\$11,618	\$11,618	\$4,783	\$0	\$4,783
52110	F.I.C.A. Taxes-City Portion	\$22,970	\$25,807	\$26,423	\$26,423	\$12,019	\$402	\$12,421
52310	Health/Life Insurance/ Dis Ins	\$25,984	\$29,549	\$29,595	\$29,595	\$25,612	\$35	\$25,647
52320	Workers' Comp. Insurance	\$8,733	\$9,431	\$9,656	\$9,656	\$4,232	\$141	\$4,373
52330	Pension Expense	\$42,068	\$50,586	\$51,792	\$51,792	\$23,559	\$788	\$24,347
	Total Payroll	\$408,368	\$451,580	\$464,023	\$464,023	\$221,992	\$6,619	\$228,611
53140	Pre-Employment/Physicals	\$1,790	\$1,800	\$1,800	\$1,800	\$0	\$0	\$0
54010	Travel & Per Diem	\$3,984	\$2,500	\$2,500	\$2,500	\$0	\$0	\$0
54110	Telephone	\$665	\$1,800	\$1,800	\$1,800	\$2,460	\$0	\$2,460
54310	Utility Services	\$0	\$3,600	\$3,600	\$3,600	\$1,500	\$0	\$1,500
54633	Maint Agreement / Contracts	\$74	\$0	\$0	\$0	\$0	\$0	\$0
54640	Repair & Maintenance - Comm	\$0	\$0	\$2,204	\$0	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$2,577	\$2,580	\$2,580	\$2,580	\$1,650	\$0	\$1,650
54730	Printing Expense	\$0	\$0	\$0	\$0	\$1,200	\$0	\$1,200
54800	Promotional Activities	\$7,160	\$7,000	\$7,000	\$7,000	\$7,100	\$0	\$7,100
54810	Employee Relations	\$500	\$750	\$750	\$750	\$750	\$0	\$750
54891	Community Youth Organization	\$3,473	\$4,000	\$4,000	\$4,000	\$3,325	\$0	\$3,325
55110	Office Supplies	\$788	\$1,100	\$1,100	\$1,100	\$400	\$0	\$400
55120	Computer / Printer / Fax	\$0	\$0	\$0	\$0	\$900	\$0	\$900
55210	Fuel & Oil	\$13,487	\$16,750	\$16,750	\$7,000	\$9,500	\$0	\$9,500
55220	Tires & Filters	\$451	\$500	\$500	\$500	\$500	\$0	\$500
55230	Operating Supplies	\$757	\$2,500	\$7,491	\$5,280	\$6,810	\$0	\$6,810
55240	Uniforms	\$1,173	\$1,650	\$1,650	\$1,650	\$1,425	\$0	\$1,425
55270	Small Tools & Equipment	\$1,241	\$800	\$3,805	\$1,000	\$400	\$0	\$400
55290	Protective Clothing	\$2,106	\$1,500	\$1,500	\$1,500	\$700	\$0	\$700
55411	Dues & Registrations	\$0	\$0	\$0	\$0	\$175	\$0	\$175
55430	Employee Development	\$40	\$750	\$750	\$750	\$840	\$0	\$840
55431	Employee Education Incentive	\$2,593	\$2,000	\$2,000	\$2,000	\$800	\$0	\$800
	Total Operating	\$42,859	\$51,580	\$61,990	\$44,810	\$40,435	\$0	\$40,435
	Total Capital Lease	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$3,600	\$15,200	\$15,360	\$15,360	\$0	\$0	\$0
64200	Data Processing Equipment	\$9,923	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$13,523	\$15,200	\$15,360	\$15,360	\$0	\$0	\$0
TOTAL COMM. SERVICES BUDGET		\$464,750	\$518,360	\$541,373	\$524,193	\$262,427	\$6,619	\$269,046

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$1,693,991	\$1,649,437	\$1,691,438	\$1,691,438	\$1,672,151	\$49,748	\$1,721,899
51210	Sick Leave Purchase	\$26,276	\$27,946	\$27,946	\$27,946	\$0	\$0	\$0
51213	Salary Reimbursement	(\$36,603)	\$0	\$2,500	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$104,480	\$61,488	\$62,994	\$62,994	\$79,013	\$2,162	\$81,175
52110	F.I.C.A. Taxes-City Portion	\$133,543	\$133,106	\$136,352	\$136,352	\$134,005	\$3,971	\$137,976
52310	Health/Life Insurance/ Dis Ins	\$192,586	\$211,228	\$211,481	\$211,481	\$217,185	\$334	\$217,519
52320	Workers' Comp. Insurance	\$52,646	\$48,642	\$49,828	\$49,828	\$47,176	\$1,398	\$48,574
52330	Pension Expense	\$237,168	\$260,976	\$267,343	\$267,343	\$260,031	\$7,787	\$267,818
	Total Payroll	\$2,404,087	\$2,392,823	\$2,449,882	\$2,447,382	\$2,409,561	\$65,400	\$2,474,961
53140	Pre-Employment/Physicals	\$8,455	\$11,700	\$7,000	\$7,260	\$0	\$0	\$0
54010	Travel & Per Diem	\$4,646	\$2,500	\$2,500	\$2,500	\$0	\$0	\$0
54110	Telephone	\$1,555	\$3,600	\$3,783	\$3,140	\$4,065	\$0	\$4,065
54650	Repair & Maintenance - Vehicles	\$21,130	\$19,000	\$19,000	\$19,000	\$21,700	\$0	\$21,700
55110	Office Supplies	\$1,228	\$1,500	\$1,500	\$1,500	\$1,200	\$0	\$1,200
55210	Fuel & Oil	\$146,306	\$181,000	\$181,000	\$78,000	\$92,000	\$0	\$92,000
55220	Tires & Filters	\$13,795	\$8,700	\$8,700	\$8,700	\$8,700	\$0	\$8,700
55230	Operating Supplies	\$7,666	\$8,000	\$8,000	\$8,000	\$7,750	\$0	\$7,750
55240	Uniforms	\$13,254	\$18,400	\$18,400	\$18,400	\$16,000	\$0	\$16,000
55270	Small Tools & Equipment	\$10,343	\$12,390	\$11,542	\$11,192	\$4,100	\$0	\$4,100
55278	Software Systems	\$2,257	\$6,800	\$6,800	\$6,800	\$500	\$0	\$500
55290	Protective Clothing	\$12,120	\$9,000	\$9,000	\$9,000	\$8,400	\$0	\$8,400
55430	Employee Development	\$2,900	\$5,150	\$5,150	\$5,150	\$9,450	\$0	\$9,450
55431	Employee Education Incentive	\$1,615	\$2,000	\$2,000	\$2,000	\$1,000	\$0	\$1,000
	Total Operating	\$247,270	\$289,740	\$284,375	\$180,642	\$174,865	\$0	\$174,865
57160	Lease Purchase Vehicle	\$89,086	\$102,800	\$102,800	\$102,800	\$102,800	\$0	\$102,800
57250	Lease Purchase Interest	\$13,707	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital Lease	\$102,793	\$102,800	\$102,800	\$102,800	\$102,800	\$0	\$102,800
64000	Equipment-General	\$90,284	\$48,300	\$51,505	\$51,505	\$0	\$61,580	\$61,580
64100	Vehicles	\$0	\$0	\$21,093	\$21,093	\$0	\$193,471	\$193,471
64200	Data Processing Equipment	\$0	\$3,900	\$13,176	\$13,176	\$0	\$7,750	\$7,750
	Total Capital	\$90,284	\$52,200	\$85,774	\$85,774	\$0	\$262,801	\$262,801
TOTAL OPERATIONS BUDGET		\$2,844,434	\$2,837,563	\$2,922,831	\$2,816,598	\$2,687,226	\$328,201	\$3,015,427

Equipment-General (64000):			Vehicles (64100):	
	Rifle (2)	\$2,200	Replacement Patrol Vehicles (5)	\$140,000
	Vericom System (THI appl. & meas)	\$5,000		
	64000-81014:		64100-81014:	
	Tasers/holsters (28)	\$26,880	Motorcycles (2)	\$30,000
	Tactical Blanket	\$9,000	ATV (3)	\$23,471
	Night vision (4)	\$16,000		\$193,471
	Traffic wands/LED lights	\$2,500		
		\$61,580	Data Processing Equip (64200):	
			Desktop computer with monitor (5)	\$6,250
			64200-81014:	
			Aircard modem	\$1,500
				\$7,750

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$650,807	\$735,566	\$754,456	\$754,456	\$712,337	\$5,663	\$718,000
51210	Sick Leave Purchase	\$6,242	\$9,026	\$9,026	\$9,026	\$0	\$0	\$0
51213	Salary Reimbursement	(\$221)	\$0	\$0	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$40,622	\$26,174	\$26,848	\$26,848	\$28,790	\$283	\$29,073
52110	F.I.C.A. Taxes-City Portion	\$52,257	\$59,004	\$60,499	\$60,499	\$56,737	\$455	\$57,192
52310	Health/Life Insurance/ Dis Ins	\$86,220	\$107,925	\$108,043	\$108,043	\$100,153	\$38	\$100,191
52320	Workers' Comp. Insurance	\$7,005	\$8,220	\$8,426	\$8,426	\$6,525	\$12	\$6,537
52330	Pension Expense	\$88,364	\$112,104	\$114,954	\$114,954	\$102,360	\$892	\$103,252
	Total Payroll	\$931,296	\$1,058,019	\$1,082,252	\$1,082,252	\$1,006,902	\$7,343	\$1,014,245
53140	Pre-Employment/Physicals	\$600	\$900	\$900	\$900	\$0	\$0	\$0
54010	Travel & Per Diem	\$753	\$1,000	\$1,000	\$1,000	\$0	\$0	\$0
54110	Telephone	\$45,705	\$54,050	\$50,714	\$50,714	\$39,480	\$0	\$39,480
54630	Repair & Maintenance - Equip	\$171	\$4,000	\$4,000	\$4,000	\$0	\$0	\$0
54632	Software Maint/Licenses	\$5,295	\$7,300	\$7,300	\$7,300	\$5,548	\$0	\$5,548
54633	Maint Agreement / Contracts	\$14,327	\$21,125	\$20,975	\$20,975	\$800	\$0	\$800
54640	Repair & Maintenance - Comm	\$0	\$12,500	\$6,545	\$6,545	\$5,000	\$0	\$5,000
54650	Repair & Maintenance - Vehicles	\$0	\$500	\$500	\$500	\$500	\$0	\$500
54720	Copy Machine Supplies	\$4,817	\$4,500	\$4,500	\$4,500	\$11,800	\$0	\$11,800
54800	Promotional Activities	\$0	\$0	\$172	\$172	\$0	\$0	\$0
55110	Office Supplies	\$2,418	\$2,500	\$2,500	\$2,500	\$300	\$0	\$300
55120	Computer / Printer / Fax	\$973	\$2,000	\$3,810	\$2,900	\$700	\$0	\$700
55210	Fuel & Oil	\$2,817	\$4,500	\$4,500	\$3,000	\$5,200	\$0	\$5,200
55220	Tires & Filters	\$451	\$500	\$500	\$500	\$500	\$0	\$500
55230	Operating Supplies	\$349	\$2,500	\$1,600	\$1,600	\$400	\$0	\$400
55240	Uniforms	\$1,334	\$1,500	\$1,500	\$1,500	\$1,540	\$0	\$1,540
55270	Small Tools & Equipment	\$2,675	\$3,250	\$2,182	\$2,182	\$600	\$0	\$600
55275	Communications Support	\$0	\$2,565	\$2,565	\$2,565	\$0	\$0	\$0
55278	Software Systems	\$3,379	\$3,975	\$8,975	\$8,975	\$0	\$0	\$0
55290	Protective Clothing	\$1,153	\$1,300	\$1,300	\$1,300	\$700	\$0	\$700
55430	Employee Development	\$1,544	\$1,600	\$865	\$884	\$630	\$0	\$630
55431	Employee Education Incentive	\$0	\$0	\$563	\$563	\$0	\$0	\$0
	Total Operating	\$88,761	\$132,065	\$127,466	\$125,075	\$73,698	\$0	\$73,698
	Total Capital Lease	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$0	\$10,800	\$11,850	\$11,850	\$0	\$0	\$0
64200	Data Processing Equipment	\$0	\$0	\$4,933	\$3,668	\$0	\$150,000	\$150,000
64300	Furniture/Office Equipment	\$10,993	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$10,993	\$10,800	\$16,783	\$15,518	\$0	\$150,000	\$150,000
TOTAL INFO. SERVICES BUDGET		\$1,031,050	\$1,200,884	\$1,226,501	\$1,222,845	\$1,080,600	\$157,343	\$1,237,943

Data Processing Equipment:
New Mobile/Desktop Computers (78) \$150,000

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$182,127	\$190,530	\$195,258	\$195,258	\$197,558	\$0	\$197,558
51210	Sick Leave Purchase	\$4,494	\$4,642	\$4,642	\$4,642	\$0	\$0	\$0
51214	Overtime Salaries	\$141	\$5,488	\$5,613	\$5,613	\$5,658	\$0	\$5,658
52110	F.I.C.A. Taxes-City Portion	\$14,393	\$15,441	\$15,813	\$15,813	\$15,637	\$0	\$15,637
52310	Health/Life Insurance/ Dis Ins	\$14,520	\$16,548	\$16,577	\$16,577	\$16,732	\$0	\$16,732
52320	Workers' Comp. Insurance	\$4,547	\$5,910	\$6,051	\$6,051	\$5,613	\$0	\$5,613
52330	Pension Expense	\$25,670	\$30,261	\$30,989	\$30,989	\$30,644	\$0	\$30,644
	Total Payroll	\$245,892	\$268,820	\$274,943	\$274,943	\$271,842	\$0	\$271,842
53140	Pre-Employment/Physicals	\$0	\$900	\$900	\$900	\$0	\$0	\$0
54010	Travel & Per Diem	\$0	\$1,500	\$1,500	\$1,500	\$0	\$0	\$0
54110	Telephone	\$1,236	\$1,200	\$1,200	\$1,200	\$1,620	\$0	\$1,620
54310	Utility Services	\$51,679	\$56,500	\$56,500	\$56,500	\$56,500	\$0	\$56,500
54630	Repair & Maintenance - Equip	\$16,789	\$25,000	\$25,000	\$25,000	\$17,400	\$0	\$17,400
54650	Repair & Maintenance - Vehicles	\$620	\$1,100	\$1,100	\$1,100	\$1,100	\$0	\$1,100
54660	Repair & Maintenance - Building	\$53,687	\$44,000	\$43,790	\$43,790	\$17,645	\$0	\$17,645
54720	Copy Machine Supplies	\$7,047	\$7,800	\$7,800	\$7,800	\$0	\$0	\$0
54730	Printing Expense	\$2,918	\$4,000	\$4,000	\$4,000	\$3,000	\$0	\$3,000
55110	Office Supplies	\$1,384	\$1,500	\$1,500	\$1,500	\$1,200	\$0	\$1,200
55120	Computer / Printer / Fax	\$0	\$0	\$0	\$0	\$100	\$0	\$100
55210	Fuel & Oil	\$6,194	\$7,600	\$7,600	\$3,400	\$4,300	\$0	\$4,300
55220	Tires & Filters	\$301	\$900	\$900	\$900	\$550	\$0	\$550
55230	Operating Supplies	\$5,957	\$7,750	\$5,459	\$5,459	\$2,850	\$0	\$2,850
55240	Uniforms	\$586	\$850	\$850	\$850	\$850	\$0	\$850
55260	Janitorial Supplies	\$3,942	\$4,400	\$4,400	\$4,400	\$4,400	\$0	\$4,400
55262	Holiday Decorations	\$630	\$0	\$0	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$3,122	\$1,450	\$3,450	\$3,450	\$1,300	\$0	\$1,300
55278	Software Systems	\$101	\$700	\$700	\$700	\$0	\$0	\$0
55290	Protective Clothing	\$2,436	\$3,480	\$3,480	\$3,480	\$2,750	\$0	\$2,750
55411	Dues & Registrations	\$230	\$500	\$500	\$500	\$250	\$0	\$250
55420	Operational Books	\$806	\$2,250	\$2,250	\$2,250	\$850	\$0	\$850
55430	Employee Development	\$575	\$750	\$750	\$750	\$420	\$0	\$420
55431	Employee Education Incentive	\$0	\$750	\$750	\$750	\$1,200	\$0	\$1,200
	Total Operating	\$160,240	\$174,880	\$174,379	\$170,179	\$118,285	\$0	\$118,285
57160	Lease Purchase Vehicle	\$8,086	\$9,350	\$9,350	\$9,350	\$9,350	\$0	\$9,350
57250	Lease Purchase Interest	\$1,253	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital Lease	\$9,339	\$9,350	\$9,350	\$9,350	\$9,350	\$0	\$9,350
64000	Equipment-General	\$12,679	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$12,679	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL TECH. SERVICES BUDGET		\$428,150	\$453,050	\$458,672	\$454,472	\$399,477	\$0	\$399,477

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$243,607	\$259,549	\$266,641	\$266,641	\$217,642	\$0	\$217,642
51210	Sick Leave Purchase	\$3,990	\$5,180	\$5,180	\$5,180	\$0	\$0	\$0
51214	Overtime Salaries	\$10,083	\$8,764	\$8,991	\$8,991	\$6,479	\$0	\$6,479
52110	F.I.C.A. Taxes-City Portion	\$19,225	\$21,050	\$21,611	\$21,611	\$17,273	\$0	\$17,273
52310	Health/Life Insurance/ Dis Ins	\$23,798	\$29,556	\$29,600	\$29,600	\$24,354	\$0	\$24,354
52320	Workers' Comp. Insurance	\$6,812	\$7,236	\$7,432	\$7,432	\$4,939	\$0	\$4,939
52330	Pension Expense	\$35,271	\$41,251	\$42,349	\$42,349	\$33,845	\$0	\$33,845
	Total Payroll	\$342,786	\$372,586	\$381,804	\$381,804	\$304,532	\$0	\$304,532
53140	Pre-Employment/Physicals	\$0	\$900	\$900	\$900	\$0	\$0	\$0
53410	Billing Services Cost	\$0	\$0	\$35,294	\$35,294	\$85,606	\$0	\$85,606
54010	Travel & Per Diem	\$0	\$1,000	\$1,000	\$1,000	\$0	\$0	\$0
54110	Telephone	\$1,725	\$1,680	\$1,680	\$1,680	\$1,680	\$0	\$1,680
54210	Postage	\$5,129	\$3,500	\$3,500	\$3,500	\$3,500	\$0	\$3,500
54382	Lot Cleaning ¹	\$350	\$20,000	\$20,000	\$2,500	\$6,000	\$0	\$6,000
54630	Repair & Maintenance - Equip	\$164	\$350	\$350	\$350	\$350	\$0	\$350
54650	Repair & Maintenance - Vehicles	\$60	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$1,000
54730	Printing Expense	\$980	\$800	\$800	\$800	\$800	\$0	\$800
54800	Promotional Activities	\$0	\$200	\$200	\$200	\$0	\$0	\$0
54950	Recording Fee	\$290	\$650	\$650	\$650	\$1,000	\$0	\$1,000
55110	Office Supplies	\$996	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$1,000
55120	Computer / Printer / Fax	\$0	\$0	\$0	\$0	\$440	\$0	\$440
55210	Fuel & Oil	\$10,277	\$12,500	\$12,500	\$6,500	\$7,200	\$0	\$7,200
55220	Tires & Filters	\$451	\$500	\$500	\$500	\$500	\$0	\$500
55230	Operating Supplies	\$407	\$1,000	\$1,000	\$1,000	\$700	\$0	\$700
55240	Uniforms	\$725	\$850	\$850	\$850	\$850	\$0	\$850
55270	Small Tools & Equipment	\$0	\$1,350	\$1,350	\$1,350	\$600	\$0	\$600
55278	Software Systems	\$101	\$500	\$500	\$500	\$0	\$0	\$0
55290	Protective Clothing	\$0	\$920	\$920	\$920	\$0	\$0	\$0
55411	Dues & Registrations	\$30	\$1,400	\$1,400	\$1,400	\$700	\$0	\$700
55420	Operational Books	\$0	\$300	\$300	\$300	\$0	\$0	\$0
55430	Employee Development	\$0	\$1,100	\$1,100	\$1,100	\$1,730	\$0	\$1,730
	Total Operating	\$21,685	\$51,500	\$86,794	\$63,294	\$113,656	\$0	\$113,656
57160	Lease Purchase Vehicle	\$4,071	\$4,682	\$4,682	\$4,682	\$4,682	\$0	\$4,682
57250	Lease Purchase Interest	\$606	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital Lease	\$4,677	\$4,682	\$4,682	\$4,682	\$4,682	\$0	\$4,682
64000	Equipment-General	\$3,557	\$3,600	\$3,945	\$3,945	\$0	\$3,734	\$3,734
64100	Vehicles	\$0	\$0	\$17,634	\$17,634	\$0	\$28,000	\$28,000
	Total Capital	\$3,557	\$3,600	\$21,579	\$21,579	\$0	\$31,734	\$31,734
TOTAL CODE ENFORCEMENT BUDGET		\$372,705	\$432,368	\$494,859	\$471,359	\$422,870	\$31,734	\$454,604

¹ Lot Cleaning Note: Public nuisance lien assessments may offset expenditures

Equipment-General:		Vehicles:	
Mobile Radio (1)	\$3,734	Replacement Patrol Vehicle (1)	\$28,000

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 07/08 Actual</u>	<u>Original FY 08/09 Budget</u>	<u>Revised FY 08/09 Budget</u>	<u>Projected FY 08/09 Actual/Est</u>	<u>Baseline FY 09/10 Budget</u>	<u>New FY 09/10 Budget</u>	<u>Total FY 09/10 Budget</u>
51210	Regular Salaries	\$201,012	\$195,378	\$202,567	\$202,567	\$204,167	\$0	\$204,167
51210	Sick Leave Purchase	\$5,089	\$5,085	\$5,085	\$5,085	\$0	\$0	\$0
51214	Overtime Salaries	\$8,345	\$6,463	\$6,630	\$6,630	\$10,052	\$0	\$10,052
52110	F.I.C.A. Taxes-City Portion	\$15,549	\$15,830	\$16,255	\$16,255	\$16,388	\$0	\$16,388
52310	Health/Life Insurance/ Dis Ins	\$21,906	\$26,379	\$26,412	\$26,412	\$26,609	\$0	\$26,609
52320	Workers' Comp. Insurance	\$6,161	\$5,785	\$5,940	\$5,940	\$5,769	\$0	\$5,769
52330	Pension Expense	\$29,128	\$31,039	\$31,873	\$31,873	\$32,133	\$0	\$32,133
	Total Payroll	\$287,190	\$285,959	\$294,762	\$294,762	\$295,118	\$0	\$295,118
53140	Pre-Employment/Physicals	\$1,140	\$1,200	\$1,200	\$1,200	\$0	\$0	\$0
54010	Travel & Per Diem	\$1,046	\$1,400	\$1,400	\$1,400	\$0	\$0	\$0
54110	Telephone	\$0	\$0	\$0	\$0	\$540	\$0	\$540
54630	Repair & Maintenance - Equip	\$211	\$700	\$700	\$700	\$800	\$0	\$800
54650	Repair & Maintenance - Vehicles	\$7,196	\$7,450	\$7,450	\$7,450	\$2,000	\$0	\$2,000
54730	Printing Expense	\$700	\$0	\$0	\$0	\$0	\$0	\$0
55120	Computer / Printer / Fax	\$0	\$0	\$0	\$0	\$440	\$0	\$440
55210	Fuel & Oil	\$4,939	\$5,000	\$5,000	\$4,800	\$7,100	\$0	\$7,100
55220	Tires & Filters	\$323	\$550	\$550	\$550	\$500	\$0	\$500
55230	Operating Supplies	\$391	\$600	\$600	\$600	\$500	\$0	\$500
55240	Uniforms	\$2,459	\$3,500	\$3,500	\$3,500	\$1,800	\$0	\$1,800
55270	Small Tools & Equipment	\$627	\$1,000	\$1,000	\$1,000	\$700	\$0	\$700
55290	Protective Clothing	\$887	\$1,040	\$1,040	\$1,040	\$0	\$0	\$0
55430	Employee Development	\$195	\$600	\$600	\$600	\$840	\$0	\$840
55431	Employee Education Incentive	\$0	\$250	\$250	\$250	\$0	\$0	\$0
	Total Operating	\$20,114	\$23,290	\$23,290	\$23,090	\$15,220	\$0	\$15,220
	Total Capital Lease	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$5,000	\$7,200	\$7,900	\$7,900	\$0	\$0	\$0
	Total Capital	\$5,000	\$7,200	\$7,900	\$7,900	\$0	\$0	\$0
TOTAL MOTORCYCLE BUDGET		\$312,304	\$316,449	\$325,952	\$325,752	\$310,338	\$0	\$310,338

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$88,861	\$87,067	\$89,765	\$89,765	\$91,231	\$0	\$91,231
51210	Sick Leave Purchase	\$808	\$840	\$840	\$840	\$0	\$0	\$0
51214	Overtime Salaries	\$3,086	\$4,318	\$4,434	\$4,434	\$4,526	\$0	\$4,526
52110	F.I.C.A. Taxes-City Portion	\$7,058	\$7,055	\$7,244	\$7,244	\$7,325	\$0	\$7,325
52310	Health/Life Insurance/ Dis Ins	\$9,483	\$10,779	\$10,795	\$10,795	\$5,745	\$0	\$5,745
52320	Workers' Comp. Insurance	\$2,657	\$2,578	\$2,647	\$2,647	\$2,579	\$0	\$2,579
52330	Pension Expense	\$12,582	\$13,833	\$14,204	\$14,204	\$14,364	\$0	\$14,364
	Total Payroll	\$124,535	\$126,470	\$129,929	\$129,929	\$125,770	\$0	\$125,770
53140	Pre-Employment/Physicals	\$285	\$600	\$600	\$600	\$0	\$0	\$0
54010	Travel & Per Diem	\$0	\$1,000	\$1,000	\$1,000	\$0	\$0	\$0
54630	Repair & Maintenance - Equip	\$597	\$2,000	\$2,000	\$2,000	\$1,000	\$0	\$1,000
54650	Repair & Maintenance - Vehicles	\$500	\$2,000	\$2,000	\$2,000	\$500	\$0	\$500
55210	Fuel & Oil	\$8,116	\$10,300	\$10,300	\$4,500	\$5,600	\$0	\$5,600
55220	Tires & Filters	\$451	\$550	\$550	\$550	\$500	\$0	\$500
55230	Operating Supplies	\$1,421	\$1,500	\$1,500	\$1,500	\$3,000	\$0	\$3,000
55240	Uniforms	\$560	\$600	\$600	\$600	\$700	\$0	\$700
55270	Small Tools & Equipment	\$2,237	\$1,500	\$1,500	\$1,500	\$1,200	\$0	\$1,200
55290	Protective Clothing	\$177	\$520	\$520	\$520	\$0	\$0	\$0
55430	Employee Development	\$0	\$0	\$0	\$0	\$650	\$0	\$650
55431	Employee Education Incentive	\$0	\$250	\$250	\$250	\$0	\$0	\$0
	Total Operating	\$14,344	\$20,820	\$20,820	\$15,020	\$13,150	\$0	\$13,150
	Total Capital Lease	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$3,600	\$3,600	\$3,945	\$3,945	\$0	\$0	\$0
	Total Capital	\$3,600	\$3,600	\$3,945	\$3,945	\$0	\$0	\$0
TOTAL CANINE BUDGET		\$142,479	\$150,890	\$154,694	\$148,894	\$138,920	\$0	\$138,920

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$150,570	\$150,037	\$154,358	\$154,358	\$155,415	\$0	\$155,415
51210	Sick Leave Purchase	\$3,656	\$4,696	\$4,696	\$4,696	\$0	\$0	\$0
51214	Overtime Salaries	\$6,273	\$4,653	\$4,776	\$4,776	\$7,543	\$0	\$7,543
52110	F.I.C.A. Taxes-City Portion	\$12,276	\$12,234	\$12,543	\$12,543	\$12,507	\$0	\$12,507
52310	Health/Life Insurance/ Dis Ins	\$11,979	\$13,193	\$13,216	\$13,216	\$8,506	\$0	\$8,506
52320	Workers' Comp. Insurance	\$4,655	\$4,471	\$4,584	\$4,584	\$4,404	\$0	\$4,404
52330	Pension Expense	\$21,964	\$23,981	\$24,589	\$24,589	\$24,517	\$0	\$24,517
	Total Payroll	\$211,373	\$213,265	\$218,762	\$218,762	\$212,892	\$0	\$212,892
53140	Pre-Employment/Physicals	\$855	\$900	\$900	\$900	\$9,030	\$0	\$9,030
54010	Travel & Per Diem	\$1,188	\$1,500	\$1,500	\$1,500	\$17,000	\$0	\$17,000
54110	Telephone	\$540	\$540	\$540	\$540	\$1,620	\$0	\$1,620
54630	Repair & Maintenance - Equip	\$164	\$400	\$400	\$400	\$400	\$0	\$400
54632	Software Maint/Licenses	\$0	\$0	\$0	\$0	\$1,080	\$0	\$1,080
54650	Repair & Maintenance - Vehicles	\$0	\$775	\$775	\$775	\$1,080	\$0	\$1,080
55110	Office Supplies	\$0	\$0	\$0	\$0	\$1,245	\$0	\$1,245
55210	Fuel & Oil	\$6,063	\$10,000	\$10,000	\$4,200	\$5,500	\$0	\$5,500
55220	Tires & Filters	\$249	\$375	\$375	\$375	\$500	\$0	\$500
55230	Operating Supplies	\$1,340	\$1,500	\$1,500	\$1,500	\$2,325	\$0	\$2,325
55240	Uniforms	\$934	\$950	\$950	\$950	\$4,315	\$0	\$4,315
55270	Small Tools & Equipment	\$390	\$500	\$500	\$500	\$325	\$0	\$325
55278	Software Systems	\$0	\$0	\$0	\$0	\$650	\$0	\$650
55290	Protective Clothing	\$1,841	\$1,850	\$1,850	\$1,850	\$2,100	\$0	\$2,100
55411	Dues & Registrations	\$0	\$0	\$0	\$0	\$330	\$0	\$330
55430	Employee Development	\$0	\$750	\$750	\$750	\$630	\$0	\$630
55431	Employee Education Incentive	\$0	\$500	\$500	\$500	\$1,600	\$0	\$1,600
55441	Accreditation	\$6,483	\$9,000	\$9,000	\$9,000	\$5,000	\$0	\$5,000
	Total Operating	\$20,098	\$29,540	\$29,540	\$23,740	\$54,730	\$0	\$54,730
	Total Capital Lease	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL PROFESSIONAL STDS BUDGET		\$231,471	\$242,805	\$248,302	\$242,502	\$267,622	\$0	\$267,622

On October 2, 2008, the Fire Department was consolidated with Seminole County.

The budgeted personnel count indicated in the fiscal year 2008-2009 column reflects only one day of employment.

<u>EXPENDITURES</u>	<u>FY 07/08 Actual</u>	<u>Original FY 08/09 Budget</u>	<u>Revised FY 08/09 Budget</u>	<u>Projected FY 08/09 Actual/Est</u>	<u>Total FY 09/10 Budget</u>
Personal Services	\$3,411,011	\$13,530	\$13,530	\$60,120	\$0
Operating Expenses	\$313,475	\$0	\$0	\$367	\$0
Transfers	\$500	\$0	\$0	\$0	\$0
Capital Outlay	\$1,947	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$3,726,933	\$13,530	\$13,530	\$60,487	\$0
<u>AUTHORIZED PERSONNEL</u> (in Full-Time Equivalent Units - FTEs)					
<u>Administration - 2110</u>					
Fire Chief	1		1		
Administrative Assistant	1		1		
Data Entry Clerk	1		1		
Total	3		3		0
<u>Prevention - 2230</u>					
Fire Marshall	1		1		
Fire Inspector	1		1		
Total	2		2		0
<u>Operations - 2240</u>					
Deputy Chief	1		1		
Battalion Chief	3		3		
Lieutenant	9		9		
Firefighter	33		33		
Total	46		46		0
<u>Training - 2250</u>					
Training Division Chief	1		1		
<u>EMS</u> (see Medical Transport Fund #170)					
TOTAL AUTHORIZED PERSONNEL	52		52		0

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$2,288,383	\$8,977	\$8,977	\$39,562	\$0	\$0	\$0
51210	Sick Leave Purchase	\$15,871	\$0	\$0	\$0	\$0	\$0	\$0
51213	Salary Reimbursement	(\$4,203)	\$0	\$0	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$244,828	\$877	\$877	\$5,504	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$187,045	\$763	\$763	\$3,448	\$0	\$0	\$0
52310	Health/Life Insurance	\$257,023	\$1,067	\$1,067	\$0	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$92,852	\$352	\$352	\$4,846	\$0	\$0	\$0
52330	Pension Expense	\$329,212	\$1,494	\$1,494	\$6,760	\$0	\$0	\$0
	Total Payroll	\$3,411,011	\$13,530	\$13,530	\$60,120	\$0	\$0	\$0
53140	Pre-Employment/Physicals	\$18,182	\$0	\$0	\$0	\$0	\$0	\$0
53211	Administration Fees	\$81,000	\$0	\$0	\$0	\$0	\$0	\$0
53410	Billing Services Cost	\$17,271	\$0	\$0	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$1,883	\$0	\$0	\$0	\$0	\$0	\$0
54110	Telephone	\$6,680	\$0	\$0	\$206	\$0	\$0	\$0
54210	Postage	\$125	\$0	\$0	\$0	\$0	\$0	\$0
54310	Utility Services	\$25,574	\$0	\$0	\$14	\$0	\$0	\$0
54410	Equipment Rental	\$467	\$0	\$0	\$0	\$0	\$0	\$0
54630	Repair & Maintenance - Equipment	\$8,245	\$0	\$0	\$247	\$0	\$0	\$0
54633	Maintenance Agreements	\$2,188	\$0	\$0	\$0	\$0	\$0	\$0
54640	Repair & Maintenance - Communications	\$762	\$0	\$0	\$0	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$24,976	\$0	\$0	\$0	\$0	\$0	\$0
54660	Repair & Maintenance - Building	\$9,873	\$0	\$0	\$0	\$0	\$0	\$0
54720	Copy Machine Supplies	\$3,333	\$0	\$0	\$0	\$0	\$0	\$0
54730	Printing Expense	\$16,826	\$0	\$0	\$0	\$0	\$0	\$0
54800	Promotional Activities	\$985	\$0	\$0	\$0	\$0	\$0	\$0
54920	Legal Advertising	\$2,263	\$0	\$0	\$0	\$0	\$0	\$0
55110	Office Supplies	\$952	\$0	\$0	\$0	\$0	\$0	\$0
55120	Computer/Printer/Fax Supplies	\$649	\$0	\$0	\$0	\$0	\$0	\$0
55210	Fuel & Oil	\$34,422	\$0	\$0	\$0	\$0	\$0	\$0
55220	Tires & Filters	\$3,461	\$0	\$0	\$0	\$0	\$0	\$0
55230	Operating Supplies	\$3,763	\$0	\$0	\$0	\$0	\$0	\$0
55240	Uniforms	\$8,260	\$0	\$0	\$0	\$0	\$0	\$0
55260	Janitorial Supplies	\$3,588	\$0	\$0	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$8,191	\$0	\$0	\$0	\$0	\$0	\$0
55290	Protective Clothing	\$10,913	\$0	\$0	\$0	\$0	\$0	\$0
55411	Dues & Registrations	\$561	\$0	\$0	\$0	\$0	\$0	\$0
55420	Operational Books	\$387	\$0	\$0	\$0	\$0	\$0	\$0
55430	Employee Development	\$15,820	\$0	\$0	(\$100)	\$0	\$0	\$0
55432	Employee Reimbursement - Other	\$1,875	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$313,475	\$0	\$0	\$367	\$0	\$0	\$0
58125	20314 Transfer to Other Funds	\$500	\$0	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$500	\$0	\$0	\$0	\$0	\$0	\$0
62000	Buildings	\$1,947	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$1,947	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL FIRE - SUMMARY BUDGET		\$3,726,933	\$13,530	\$13,530	\$60,487	\$0	\$0	\$0

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$58,666	\$615	\$615	\$285	\$0	\$0	\$0
51210	Sick Leave Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$408	\$12	\$12	\$235	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$4,136	\$48	\$48	\$40	\$0	\$0	\$0
52310	Health/Life Insurance	\$6,659	\$51	\$51	\$0	\$0	\$0	\$0
52320	Workers' Comp. Insurance	(\$76)	\$14	\$14	\$7	\$0	\$0	\$0
52330	Pension Expense	\$6,532	\$94	\$94	\$78	\$0	\$0	\$0
	Total Payroll	\$76,325	\$834	\$834	\$645	\$0	\$0	\$0
53140	Pre-Employment/Physicals	\$88	\$0	\$0	\$0	\$0	\$0	\$0
53211	Administration Fees	\$81,000	\$0	\$0	\$0	\$0	\$0	\$0
53410	Billing Services Cost	\$17,271	\$0	\$0	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$1,883	\$0	\$0	\$0	\$0	\$0	\$0
54110	Telephone	\$4,984	\$0	\$0	\$204	\$0	\$0	\$0
54210	Postage	\$125	\$0	\$0	\$0	\$0	\$0	\$0
54310	Utility Services	\$25,574	\$0	\$0	\$14	\$0	\$0	\$0
54660	Repair & Maintenance - Building	\$298	\$0	\$0	\$0	\$0	\$0	\$0
54720	Copy Machine Supplies & Lease	\$3,333	\$0	\$0	\$0	\$0	\$0	\$0
54730	Printing Expense	\$16,544	\$0	\$0	\$0	\$0	\$0	\$0
54920	Legal Advertising	\$2,263	\$0	\$0	\$0	\$0	\$0	\$0
55110	Office Supplies	\$952	\$0	\$0	\$0	\$0	\$0	\$0
55120	Computer/Printer/Fax Supplies	\$649	\$0	\$0	\$0	\$0	\$0	\$0
55240	Uniforms	\$98	\$0	\$0	\$0	\$0	\$0	\$0
55411	Dues & Registrations	\$91	\$0	\$0	\$0	\$0	\$0	\$0
55430	Employee Development	\$264	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$155,417	\$0	\$0	\$218	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62000	Buildings	\$1,947	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$1,947	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ADMINISTRATION BUDGET		\$233,689	\$834	\$834	\$863	\$0	\$0	\$0

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$124,475	\$441	\$441	\$267	\$0	\$0	\$0
51210	Sick Leave Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$94	\$25	\$25	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$8,817	\$36	\$36	\$21	\$0	\$0	\$0
52310	Health/Life Insurance	\$12,229	\$60	\$60	\$0	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$4,710	\$17	\$17	\$106	\$0	\$0	\$0
52330	Pension Expense	\$16,948	\$70	\$70	\$40	\$0	\$0	\$0
	Total Payroll	\$167,273	\$649	\$649	\$434	\$0	\$0	\$0
53140	Pre-Employment/Physicals	\$415	\$0	\$0	\$0	\$0	\$0	\$0
54110	Telephone	\$750	\$0	\$0	\$1	\$0	\$0	\$0
54630	Repair & Maintenance - Equipment	\$511	\$0	\$0	\$0	\$0	\$0	\$0
54730	Printing Expense	\$115	\$0	\$0	\$0	\$0	\$0	\$0
55230	Operating Supplies	\$32	\$0	\$0	\$0	\$0	\$0	\$0
55240	Uniforms	\$915	\$0	\$0	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$122	\$0	\$0	\$0	\$0	\$0	\$0
55278	Software Systems	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55411	Dues & Registrations	\$145	\$0	\$0	\$0	\$0	\$0	\$0
55432	Employee Reimbursement - Other	\$150	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$3,155	\$0	\$0	\$1	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL PREVENTION BUDGET		\$170,428	\$649	\$649	\$435	\$0	\$0	\$0

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$2,067,716	\$7,716	\$7,716	\$39,010	\$0	\$0	\$0
51210	Sick Leave Purchase	\$15,871	\$0	\$0	\$0	\$0	\$0	\$0
51213	Salary Reimbursement	(\$4,203)	\$0	\$0	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$244,326	\$837	\$837	\$5,269	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$171,225	\$663	\$663	\$3,387	\$0	\$0	\$0
52310	Health/Life Insurance	\$234,499	\$935	\$935	\$0	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$86,795	\$313	\$313	\$4,733	\$0	\$0	\$0
52330	Pension Expense	\$300,618	\$1,299	\$1,299	\$6,642	\$0	\$0	\$0
	Total Payroll	\$3,116,847	\$11,763	\$11,763	\$59,041	\$0	\$0	\$0
53140	Pre-Employment/Physicals	\$17,679	\$0	\$0	\$0	\$0	\$0	\$0
54110	Telephone	\$586	\$0	\$0	\$1	\$0	\$0	\$0
54410	Equipment Rental	\$467	\$0	\$0	\$0	\$0	\$0	\$0
54630	Repair & Maintenance - Equipment	\$7,734	\$0	\$0	\$247	\$0	\$0	\$0
54633	Maintenance Agreements	\$2,188	\$0	\$0	\$0	\$0	\$0	\$0
54640	Repair & Maintenance - Comm	\$762	\$0	\$0	\$0	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$24,976	\$0	\$0	\$0	\$0	\$0	\$0
54660	Repair & Maintenance - Building	\$9,575	\$0	\$0	\$0	\$0	\$0	\$0
54730	Printing Expense	\$106	\$0	\$0	\$0	\$0	\$0	\$0
54800	Promotional Activities	\$111	\$0	\$0	\$0	\$0	\$0	\$0
55210	Fuel & Oil	\$34,422	\$0	\$0	\$0	\$0	\$0	\$0
55220	Tires & Filters	\$3,461	\$0	\$0	\$0	\$0	\$0	\$0
55230	Operating Supplies	\$3,055	\$0	\$0	\$0	\$0	\$0	\$0
55240	Uniforms	\$6,769	\$0	\$0	\$0	\$0	\$0	\$0
55260	Janitorial Supplies	\$3,588	\$0	\$0	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$7,858	\$0	\$0	\$0	\$0	\$0	\$0
55290	Protective Clothing	\$10,913	\$0	\$0	\$0	\$0	\$0	\$0
55411	Dues & Registrations	\$100	\$0	\$0	\$0	\$0	\$0	\$0
55432	Employee Reimbursement - Other	\$1,725	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$136,075	\$0	\$0	\$248	\$0	\$0	\$0
58125	Transfer to Other Funds (#314)	\$500	\$0	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$500	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATIONS BUDGET		\$3,253,422	\$11,763	\$11,763	\$59,289	\$0	\$0	\$0

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$37,526	\$205	\$205	\$0	\$0	\$0	\$0
51210	Sick Leave Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$0	\$3	\$3	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$2,867	\$16	\$16	\$0	\$0	\$0	\$0
52310	Health/Life Insurance	\$3,636	\$21	\$21	\$0	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$1,423	\$8	\$8	\$0	\$0	\$0	\$0
52330	Pension Expense	\$5,114	\$31	\$31	\$0	\$0	\$0	\$0
	Total Payroll	\$50,566	\$284	\$284	\$0	\$0	\$0	\$0
54110	Telephone	\$360	\$0	\$0	\$0	\$0	\$0	\$0
54630	Repair & Maintenance - Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54730	Printing Expense	\$61	\$0	\$0	\$0	\$0	\$0	\$0
54800	Promotional Activities	\$874	\$0	\$0	\$0	\$0	\$0	\$0
55230	Operating Supplies	\$676	\$0	\$0	\$0	\$0	\$0	\$0
55240	Uniforms	\$478	\$0	\$0	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$211	\$0	\$0	\$0	\$0	\$0	\$0
55411	Dues & Registrations	\$225	\$0	\$0	\$0	\$0	\$0	\$0
55420	Operational Books	\$387	\$0	\$0	\$0	\$0	\$0	\$0
55430	Employee Development	\$15,556	\$0	\$0	(\$100)	\$0	\$0	\$0
	Total Operating	\$18,828	\$0	\$0	(\$100)	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL TRAINING BUDGET		\$69,394	\$284	\$284	(\$100)	\$0	\$0	\$0

<u>EXPENDITURES</u>	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Total FY 09/10 Budget
Personal Services	\$1,261,130	\$1,297,301	\$1,290,242	\$1,290,218	\$1,225,932
Operating Expenses	\$886,044	\$949,472	\$981,018	\$948,130	\$812,490
Transfers	\$60,000	\$60,000	\$110,000	\$93,019	\$652,000
Capital Outlay	\$15,806	\$68,700	\$45,547	\$45,547	\$170,000
TOTAL EXPENDITURES	\$2,222,980	\$2,375,473	\$2,426,807	\$2,376,914	\$2,860,422
<u>AUTHORIZED PERSONNEL</u> (in Full-Time Equivalent Units - FTEs; <i>part-timers in italics</i>)					
U - This designation indicates the number of <i>Open</i> but <i>Unfunded</i> FTEs in the 2010 budget.					
<u>Administration - 7200</u>					
Parks & Recreation Director	1.00		1.00		1.00
Administrative Secretary	1.00		1.00		1.00
Total	2.00		2.00		2.00
<u>Athletics - 7210</u>					
Recreation Supervisor	1.00		1.00		1.00
Sports Coordinator	1.00		1.00		1.00
<i>Park Ranger (part-time)</i>	4.16		4.15		4.15
Total	6.16		6.15		6.15
<u>Athletic Partnerships - 7212</u>					
<i>Sports Monitor (part-time)</i>	0.37		-		-
<u>Concessions - 7220</u>					
<i>Concession Manager (part-time)</i>	0.74		0.74		-
<i>Concession Attendants (part-time)</i>	0.99		0.99		-
Total	1.73		1.73		0.00
<u>Parks and Grounds - 7230</u>					
Parks Superintendent	1.00		1.00		1.00
Crew Chief	2.00		2.00		2.00
Irrigation Worker	1.00		1.00		1.00
Maintenance Worker	8.70		5.20		4.70
Mechanic	1.00		1.00		1.00
Spray Technician	1.00		1.00		1.00
<i>Maintenance Worker (part-time)</i>	3.75		3.75		3.00
<i>Maintenance Worker (part-time)</i>	-	U	-		0.75
Total	18.45		14.95		14.45
<u>Programs / Specials - 7240</u>					
Programs Supervisor	1.00		1.00		1.00
<i>Office Assistant (part-time)</i>	0.75		0.75		0.75
<i>Programs Monitor (part-time)</i>	0.75		0.75		0.75
Total	2.50		2.50		2.50
<u>Seniors - 7250</u>					
Senior Center Manager	1.00		1.00		1.00
<i>Office Assistant (part-time)</i>	0.84		0.84		0.84
<i>Maintenance Worker (part-time)</i>	0.84		0.83		0.84
Total	2.68		2.67		2.68
<u>Senior Center Pool - 7251</u>					
Therapy-Pool Attendant (full-time 5/30/08)	1.00		1.00		1.00
<u>Hound Ground - 7270</u>					
Maintenance Worker	0.30		0.30		0.30
<u>Splash Playgrounds - 7280</u>					
<i>Maint/Monitor (part-time)</i>	1.44		1.39		1.39
<i>Maint/Monitor (part-time)</i>	-		1.38		1.39
Total	1.44		2.77		2.78
TOTAL AUTHORIZED PERSONNEL	36.63		34.07		31.86

CITY OF WINTER SPRINGS
FISCAL YEAR 2009-2010 BUDGET

PARKS & RECREATION - ALL DIVISIONS - SUMMARY

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$936,828	\$956,743	\$947,656	\$947,656	\$909,746	\$0	\$909,746
51210	Regular Salaries - Add'l PT for Ptnrshps	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51210	Sick Leave Purchase	\$6,663	\$8,537	\$8,537	\$8,537	\$0	\$0	\$0
51214	Overtime Salaries	\$23,301	\$24,572	\$25,113	\$25,113	\$23,884	\$0	\$23,884
52110	F.I.C.A. Taxes-City Portion	\$72,987	\$76,027	\$75,243	\$75,243	\$71,726	\$0	\$71,726
52310	Health/Life Insurance/Dis Ins	\$91,411	\$92,832	\$92,943	\$92,943	\$88,432	\$0	\$88,432
52320	Workers' Comp. Insurance	\$29,971	\$29,457	\$28,998	\$28,974	\$24,734	\$0	\$24,734
52330	Pension Expense	\$99,969	\$109,133	\$111,752	\$111,752	\$107,410	\$0	\$107,410
	Total Payroll	\$1,261,130	\$1,297,301	\$1,290,242	\$1,290,218	\$1,225,932	\$0	\$1,225,932
53140	Pre-Employment/Physicals	\$1,825	\$2,790	\$2,615	\$2,290	\$740	\$0	\$740
53160	Consulting Services	\$8,457	\$6,000	\$6,000	\$5,000	\$2,000	\$3,000	\$5,000
53186	Outside Services	\$23,429	\$138,900	\$136,400	\$125,000	\$125,500	\$2,000	\$127,500
53411	Bank Charges	\$0	\$0	\$2,000	\$1,000	\$2,500	\$0	\$2,500
54010	Travel & Per Diem	\$767	\$3,900	\$3,900	\$1,300	\$2,000	\$0	\$2,000
54020	Automobile Allowance	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$0	\$4,200
54110	Telephone	\$5,835	\$9,232	\$8,755	\$7,000	\$6,500	\$0	\$6,500
54210	Postage	\$1,245	\$1,550	\$1,550	\$1,550	\$1,550	\$0	\$1,550
54310	Utility Services	\$132,257	\$186,175	\$173,985	\$151,210	\$156,900	\$0	\$156,900
54410	Equipment Rental	\$14,736	\$19,000	\$19,000	\$19,000	\$16,500	\$0	\$16,500
54630	Repair & Maintenance - Equipment	\$45,988	\$42,210	\$44,310	\$43,410	\$35,900	\$2,000	\$37,900
54633	Maintenance Agreements/Contracts	\$125	\$200	\$200	\$0	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$5,750	\$12,000	\$12,000	\$8,000	\$6,000	\$0	\$6,000
54660	Repair & Maintenance - Building	\$86,375	\$29,500	\$38,500	\$34,500	\$25,400	\$3,000	\$28,400
54682	Repair & Maintenance - Grounds	\$193,994	\$173,500	\$173,500	\$173,500	\$151,000	\$0	\$151,000
54687	Repair & Maintenance - Irrigation	\$4,001	\$4,000	\$4,000	\$4,000	\$3,000	\$0	\$3,000
54720	Copy Machine Supplies	\$1,105	\$2,700	\$2,700	\$1,700	\$1,300	\$0	\$1,300
54730	Printing Expense	\$20,076	\$21,550	\$16,275	\$12,550	\$4,550	\$0	\$4,550
54750	Map Printing	\$0	\$200	\$200	\$0	\$0	\$200	\$200
54800	Promotional Activities - Programs	\$14,752	\$16,100	\$9,463	\$7,100	\$4,000	\$0	\$4,000
54800	30107 Promotional - Veterans Memorial	\$0	\$0	\$10,572	\$10,572	\$2,500	\$0	\$2,500
54800	70400 Promotional - Scottish Highland	\$0	\$0	\$14,370	\$14,038	\$0	\$0	\$0
54800	90100 Promotional - July 4th	\$1,521	\$0	\$13,794	\$45,150	\$0	\$0	\$0
54800	90200 Promotional - Tree Lighting	\$13,756	\$0	\$9,532	\$9,532	\$15,000	\$0	\$15,000
54800	90300 Promotional - Concerts	\$44,199	\$0	\$0	\$0	\$0	\$0	\$0
54800	90400 Promotional - Parade	\$4,240	\$0	\$1,911	\$1,911	\$0	\$0	\$0
54800	90500 Promotional - Fall Event	\$30,372	\$0	\$7,387	\$6,741	\$0	\$0	\$0
54800	90600 Promotional - Dancing Under Stars	\$19,196	\$0	\$0	\$0	\$0	\$0	\$0
54800	90800 Promo - Mardi Gras	\$0	\$0	\$7,004	\$7,003	\$0	\$0	\$0
54850	Scholarship Expense	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$1,000
54880	Summer Camp Program	\$28,831	\$67,000	\$67,000	\$67,000	\$70,000	\$0	\$70,000
54890	League and Field Rental Expense	\$52,899	\$63,000	\$63,000	\$63,000	\$68,000	\$0	\$68,000
54920	Legal Advertising	\$308	\$200	\$200	\$0	\$0	\$200	\$200
54950	Recording Fees	\$100	\$300	\$300	\$200	\$300	\$0	\$300
54960	Fines and Penalties	\$750	\$0	\$0	\$0	\$0	\$0	\$0
55110	Office Supplies	\$4,175	\$4,200	\$4,100	\$4,100	\$3,150	\$0	\$3,150
55120	Computer / Fax / Printer Expense	\$2,985	\$2,400	\$2,400	\$2,400	\$2,300	\$0	\$2,300
55210	Fuel & Oil	\$31,962	\$26,000	\$26,000	\$20,000	\$16,500	\$0	\$16,500
55220	Tires & Filters	\$2,312	\$3,000	\$3,000	\$3,000	\$2,500	\$0	\$2,500
55230	Operating Supplies	\$11,036	\$14,350	\$13,587	\$13,212	\$12,050	\$0	\$12,050
55236	Operating Supplies - Food	\$10,054	\$17,000	\$0	\$0	\$0	\$0	\$0
55237	Operating Supplies - Drink	\$6,995	\$15,000	\$0	\$0	\$0	\$0	\$0
55240	Uniforms	\$2,815	\$3,800	\$3,800	\$3,800	\$3,000	\$0	\$3,000
55260	Janitorial Supplies	\$17,396	\$17,550	\$17,450	\$17,450	\$17,350	\$0	\$17,350
55270	Small Tools & Equipment	\$18,674	\$21,390	\$20,508	\$22,971	\$18,930	\$3,000	\$21,930
55278	Software	\$1,497	\$1,525	\$17,300	\$16,725	\$0	\$0	\$0
55285	Pool/Splash Playground Chemicals	\$3,022	\$5,000	\$5,000	\$4,250	\$5,000	\$0	\$5,000
55290	Protective Clothing	\$2,459	\$2,850	\$2,850	\$2,850	\$2,800	\$0	\$2,800
55410	Subscriptions	\$0	\$300	\$300	\$115	\$200	\$0	\$200
55411	Dues & Registrations	\$3,673	\$5,776	\$5,100	\$4,650	\$4,470	\$0	\$4,470
55430	Employee Development	\$3,215	\$2,624	\$2,500	\$2,650	\$2,000	\$0	\$2,000
55440	Cert Exp - Coaches for Ptnrshps	\$2,350	\$1,500	\$1,500	\$1,500	\$2,500	\$0	\$2,500
	Total Operating	\$886,044	\$949,472	\$981,018	\$948,130	\$799,090	\$13,400	\$812,490
58125	Operating Transfer to Other Funds (#315)	\$0	\$0	\$50,000	\$33,019	\$0	\$0	\$0
58160	70105 Transfer to LOC Debt Svc Fund	\$60,000	\$60,000	\$60,000	\$60,000	\$0	\$652,000	\$652,000
	Total Transfers	\$60,000	\$60,000	\$110,000	\$93,019	\$0	\$652,000	\$652,000
62000	Buildings	\$0	\$0	\$27,484	\$27,484	\$0	\$0	\$0
64000	Equipment-General	\$14,343	\$4,800	\$4,163	\$4,163	\$0	\$45,000	\$45,000
64200	Data Processing Equipment	\$1,463	\$3,900	\$3,900	\$3,900	\$0	\$0	\$0
65000	Construction in Progress	\$0	\$0	\$0	\$0	\$0	\$25,000	\$25,000
65000	70013 CIP (Hound Ground)	\$0	\$0	\$0	\$0	\$0	\$100,000	\$100,000
65000	70012 CIP (Bear Creek)	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0
65000	70007 CIP (Torcaso Master Plan)	\$0	\$10,000	\$10,000	\$10,000	\$0	\$0	\$0
	Total Capital	\$15,806	\$68,700	\$45,547	\$45,547	\$0	\$170,000	\$170,000
TOTAL P&R - SUMMARY BUDGET		\$2,222,980	\$2,375,473	\$2,426,807	\$2,376,914	\$2,025,022	\$835,400	\$2,860,422

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$117,264	\$122,442	\$125,728	\$125,728	\$125,081	\$0	\$125,081
51210	Sick Leave Purchase	\$3,419	\$3,555	\$3,555	\$3,555	\$0	\$0	\$0
51214	Overtime Salaries	\$643	\$1,394	\$1,425	\$1,425	\$1,434	\$0	\$1,434
52110	F.I.C.A. Taxes-City Portion	\$9,242	\$9,818	\$10,072	\$10,072	\$9,751	\$0	\$9,751
52310	Health/Life Insurance/Dis Ins	\$7,912	\$8,229	\$8,249	\$8,249	\$8,324	\$0	\$8,324
52320	Workers' Comp. Insurance	\$372	\$365	\$375	\$375	\$266	\$0	\$266
52330	Pension Expense	\$17,177	\$19,238	\$19,736	\$19,736	\$19,107	\$0	\$19,107
	Total Payroll	\$156,029	\$165,041	\$169,140	\$169,140	\$163,963	\$0	\$163,963
53160	Consulting Services	\$4,946	\$3,000	\$3,000	\$3,000	\$0	\$0	\$0
53186	Outside Serv-Temp Serv	\$1,929	\$0	\$0	\$0	\$0	\$0	\$0
53411	Bank Charges	\$0	\$0	\$0	\$0	\$2,500	\$0	\$2,500
54010	Travel & Per Diem	\$218	\$1,200	\$1,200	\$400	\$400	\$0	\$400
54020	Automobile Allowance	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$0	\$4,200
54110	Telephone	\$1,516	\$2,500	\$2,500	\$2,000	\$1,800	\$0	\$1,800
54210	Postage	\$18	\$50	\$50	\$50	\$50	\$0	\$50
54410	Equipment Rental	\$2,018	\$3,850	\$3,850	\$3,850	\$3,850	\$0	\$3,850
54630	Repair & Maintenance - Equipment	\$704	\$1,000	\$500	\$500	\$0	\$0	\$0
54660	Repair & Maintenance - Building	\$1,391	\$2,000	\$2,000	\$2,000	\$1,400	\$0	\$1,400
54720	Copy Machine Supplies	\$826	\$2,000	\$2,000	\$1,000	\$1,000	\$0	\$1,000
54750	Map Printing	\$0	\$200	\$200	\$0	\$0	\$0	\$0
54800	Promotional Activities - Programs	\$0	\$400	\$400	\$100	\$0	\$0	\$0
54920	Legal Advertising	\$308	\$200	\$200	\$0	\$0	\$0	\$0
54950	Recording Fees	\$100	\$300	\$300	\$200	\$300	\$0	\$300
55110	Office Supplies	\$1,863	\$1,200	\$1,200	\$1,200	\$1,800	\$0	\$1,800
55120	Computer / Fax / Printer Expense	\$2,497	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$1,500
55230	Operating Supplies	(\$1,033)	\$1,000	\$1,000	\$500	\$500	\$0	\$500
55260	Janitorial Supplies	\$223	\$250	\$250	\$250	\$250	\$0	\$250
55270	Small Tools & Equipment	\$582	\$630	\$630	\$630	\$500	\$0	\$500
55278	Software	\$57	\$300	\$0	\$0	\$0	\$0	\$0
55290	Protective Clothing	\$0	\$100	\$100	\$100	\$100	\$0	\$100
55410	Subscriptions	\$0	\$100	\$100	\$100	\$100	\$0	\$100
55411	Dues & Registrations	\$656	\$750	\$750	\$750	\$375	\$0	\$375
55430	Employee Development	\$1,494	\$600	\$600	\$600	\$500	\$0	\$500
	Total Operating	\$24,513	\$27,330	\$26,530	\$22,930	\$21,125	\$0	\$21,125
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$1,463	\$1,300	\$1,300	\$1,300	\$0	\$0	\$0
	Total Capital	\$1,463	\$1,300	\$1,300	\$1,300	\$0	\$0	\$0
TOTAL P&R - ADMIN BUDGET		\$182,005	\$193,671	\$196,970	\$193,370	\$185,088	\$0	\$185,088

Account Number	Description of Expenditure	FY 07/08	Original	Revised	Projected	Baseline	New	Total
		Actual	FY 08/09 Budget	FY 08/09 Budget	FY 08/09 Actual/Est	FY 09/10 Budget	FY 09/10 Budget	FY 09/10 Budget
51210	Regular Salaries	\$140,838	\$163,067	\$167,089	\$167,089	\$165,847	\$0	\$165,847
51210	Sick Leave Purchase	\$953	\$1,638	\$1,638	\$1,638	\$0	\$0	\$0
51214	Overtime Salaries	\$18	\$1,738	\$1,775	\$1,775	\$1,829	\$0	\$1,829
52110	F.I.C.A. Taxes-City Portion	\$10,539	\$12,807	\$13,118	\$13,118	\$12,901	\$0	\$12,901
52310	Health/Life Insurance/Dis Ins	\$6,798	\$7,693	\$7,706	\$7,706	\$7,773	\$0	\$7,773
52320	Workers' Comp. Insurance	\$5,080	\$5,792	\$5,932	\$5,932	\$5,259	\$0	\$5,259
52330	Pension Expense	\$11,929	\$13,879	\$14,210	\$14,210	\$14,028	\$0	\$14,028
	Total Payroll	\$176,155	\$206,614	\$211,468	\$211,468	\$207,637	\$0	\$207,637
53140	Pre-Employment/Physicals	\$140	\$100	\$100	\$0	\$100	\$0	\$100
53411	Bank Charges	\$0	\$0	\$2,000	\$1,000	\$0	\$0	\$0
54010	Travel & Per Diem	\$189	\$400	\$400	\$100	\$200	\$0	\$200
54110	Telephone	\$1,122	\$1,600	\$1,600	\$1,200	\$1,200	\$0	\$1,200
55110	Office Supplies	\$737	\$800	\$800	\$800	\$200	\$0	\$200
55230	Operating Supplies - for Ptnerships	\$0	\$0	\$162	\$162	\$0	\$0	\$0
55240	Uniforms	\$1,172	\$800	\$800	\$800	\$800	\$0	\$800
55260	Janitorial Supplies	\$0	\$100	\$100	\$100	\$0	\$0	\$0
55270	Small Tools & Equipment	\$1,340	\$1,200	\$2,481	\$2,481	\$1,000	\$0	\$1,000
55278	Software	\$288	\$325	\$16,725	\$16,725	\$0	\$0	\$0
55290	Protective Clothing	\$150	\$250	\$250	\$250	\$200	\$0	\$200
55410	Subscriptions	\$0	\$100	\$100	\$15	\$0	\$0	\$0
55411	Dues & Registrations	\$410	\$700	\$700	\$700	\$500	\$0	\$500
55430	Employee Development	\$839	\$300	\$300	\$450	\$300	\$0	\$300
	Total Operating	\$6,387	\$6,675	\$26,518	\$24,783	\$4,500	\$0	\$4,500
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$11,711	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$11,711	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL P&R - ATHLETICS BUDGET		\$194,253	\$213,289	\$237,986	\$236,251	\$212,137	\$0	\$212,137

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
52320	Workers' Comp. Insurance	(\$2)	\$0	\$0	\$0	\$0	\$0	\$0
	Total Payroll	(\$2)	\$0	\$0	\$0	\$0	\$0	\$0
54880	* Summer Camp (Sport Camps) ¹	\$0	\$2,000	\$2,000	\$2,000	\$5,000	\$0	\$5,000
54890	* XXXXX League/Field Expense (see project #s)	\$35,150	\$44,000	\$44,000	\$44,000	\$45,000	\$0	\$45,000
55411	Dues & Registrations	\$360	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$1,000
	Total Operating	\$35,510	\$47,000	\$47,000	\$47,000	\$51,000	\$0	\$51,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL P&R - ATHLETICS LEAGUE BUDGET		\$35,508	\$47,000	\$47,000	\$47,000	\$51,000	\$0	\$51,000

* Associated Revenues:								
001-347201	League Fees prev #349100	\$37,229	\$39,000	\$39,000	\$31,500	\$38,415	\$0	\$38,415
001-347205	Sport Camps prev #349500	\$7,193	\$18,200	\$18,200	\$10,600	\$13,002	\$0	\$13,002
001-347206	Field Rental (prev #347201)	\$25,017	\$28,000	\$28,000	\$19,000	\$19,000	\$0	\$19,000

¹ Contractual Sport Camp Revenues:

i9 - Flag Football	\$5,122
Hogan Basketball	\$2,955
Misc. Sports Camps	\$4,925
	<u>\$13,002</u>

League/Field Expense:

70200 Softball	\$23,000
70201 Football	\$6,000
General	\$16,000
	<u>\$45,000</u>

Associated League Revenues:

70200 Softball	\$29,550
70201 Football	\$8,865
	<u>\$38,415</u>

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
52320	Workers' Comp. Insurance	(\$10)	\$0	\$0	\$0	\$0	\$0	\$0
	Total Payroll	(\$10)	\$0	\$0	\$0	\$0	\$0	\$0
53140	Pre-Employment/Physicals	\$0	\$1,700	\$1,700	\$1,700	\$0	\$0	\$0
54210	Postage	\$1,227	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$1,500
54410	Equipment Rental	\$421	\$1,000	\$1,000	\$1,000	\$500	\$0	\$500
54730	Printing Expense	\$2,361	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$2,000
54890	League and Field Rental Expense	\$17,749	\$19,000	\$19,000	\$19,000	\$23,000	\$0	\$23,000
55230	Operating Supplies	\$5,530	\$5,000	\$5,000	\$5,000	\$5,000	\$0	\$5,000
55270	Small Tools & Equipment	\$1,247	\$2,700	\$2,700	\$2,700	\$1,700	\$0	\$1,700
55440	Cert Exp - Certs for Coaches	\$2,350	\$1,500	\$1,500	\$1,500	\$2,500	\$0	\$2,500
	Total Operating	\$30,885	\$34,400	\$34,400	\$34,400	\$36,200	\$0	\$36,200
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL P&R - ATHLETICS PARTNERSHIP BUDGET		\$30,875	\$34,400	\$34,400	\$34,400	\$36,200	\$0	\$36,200
Associated Revenue:								
001-347204	Partnership League Fees prev #349400	\$44,323	\$58,500	\$58,500	\$58,500	\$65,503	\$0	\$65,503
Partnership League Fee revenues:								
	CFU Soccer Club		\$17,730					
	Kraze/Krush Soccer		\$14,775					
	WSBL		\$13,790					
	WS Babe Ruth		\$11,328					
	WS Grizzlies		\$7,880					
			<u>\$65,503</u>					

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$15,100	\$31,633	\$0	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$184	\$0	\$0	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$1,169	\$2,420	\$0	\$0	\$0	\$0	\$0
52310	Health/Life Insurance/Dis Ins	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$532	\$1,094	\$24	\$0	\$0	\$0	\$0
52330	Pension Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Payroll	\$16,985	\$35,147	\$24	\$0	\$0	\$0	\$0
53140	Pre-Employment/Physicals	\$436	\$300	\$0	\$0	\$0	\$0	\$0
54110	Telephone	\$404	\$477	\$0	\$0	\$0	\$0	\$0
54310	Utility Services	\$7,296	\$7,500	\$310	\$310	\$0	\$0	\$0
54502	Cash Over / Short	\$332	\$0	\$0	\$0	\$0	\$0	\$0
54630	Repair & Maintenance - Equipment	\$291	\$300	\$0	\$0	\$0	\$0	\$0
54660	Repair & Maintenance - Building	\$1,292	\$1,500	\$0	\$0	\$0	\$0	\$0
54960	Fines and Penalties	\$750	\$0	\$0	\$0	\$0	\$0	\$0
55110	Office Supplies	\$36	\$100	\$0	\$0	\$0	\$0	\$0
55230	Operating Supplies	(\$57)	\$800	\$0	\$0	\$0	\$0	\$0
55236	Operating Supplies - Food	\$10,054	\$17,000	\$0	\$0	\$0	\$0	\$0
55237	Operating Supplies - Drink	\$6,995	\$15,000	\$0	\$0	\$0	\$0	\$0
55260	Janitorial Supplies	\$0	\$100	\$0	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$1,187	\$1,000	\$0	\$0	\$0	\$0	\$0
55411	Dues & Registrations	\$629	\$676	\$0	\$0	\$0	\$0	\$0
55430	Employee Development	\$328	\$124	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$29,973	\$44,877	\$310	\$310	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$0	\$4,800	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$4,800	\$0	\$0	\$0	\$0	\$0
TOTAL P&R - CONCESSIONS BUDGET		\$46,958	\$84,824	\$334	\$310	\$0	\$0	\$0
Associated Revenue:								
001-347210	Concession Revenue	\$39,678	\$60,000	\$92	\$92	\$0	\$0	\$0

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$461,251	\$416,316	\$425,983	\$425,983	\$391,486	\$0	\$391,486
51210	Sick Leave Purchase	\$1,561	\$1,623	\$1,623	\$1,623	\$0	\$0	\$0
51214	Overtime Salaries	\$22,101	\$18,233	\$18,617	\$18,617	\$16,619	\$0	\$16,619
52110	F.I.C.A. Taxes-City Portion	\$36,439	\$33,414	\$34,052	\$34,052	\$31,266	\$0	\$31,266
52310	Health/Life Insurance/Dis Ins	\$64,656	\$59,176	\$59,232	\$59,232	\$54,502	\$0	\$54,502
52320	Workers' Comp. Insurance	\$17,259	\$15,108	\$15,397	\$15,397	\$12,738	\$0	\$12,738
52330	Pension Expense	\$56,904	\$55,862	\$57,180	\$57,180	\$54,158	\$0	\$54,158
	Total Payroll	\$660,171	\$599,732	\$612,084	\$612,084	\$560,769	\$0	\$560,769
53140	Pre-Employment/Physicals	\$1,094	\$500	\$625	\$500	\$450	\$0	\$450
53160	Consulting Services	\$3,511	\$3,000	\$3,000	\$2,000	\$2,000	\$0	\$2,000
53186	Outside Services ¹	\$0	\$100,000	\$100,000	\$100,000	\$100,000	\$0	\$100,000
54010	Travel & Per Diem	\$26	\$1,200	\$1,200	\$100	\$600	\$0	\$600
54110	Telephone	\$1,679	\$2,300	\$2,300	\$2,000	\$1,800	\$0	\$1,800
54310	Utility Services	\$58,979	\$76,375	\$76,375	\$70,000	\$70,000	\$0	\$70,000
54410	Equipment Rental	\$8,168	\$10,000	\$10,000	\$10,000	\$8,000	\$0	\$8,000
54502	Cash Over / Short	\$3	\$0	\$0	\$0	\$0	\$0	\$0
54630	Repair & Maintenance - Equipment	\$37,608	\$35,000	\$35,000	\$35,000	\$30,000	\$0	\$30,000
54633	Maintenance Agreements/Contracts	\$125	\$200	\$200	\$0	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$5,750	\$12,000	\$12,000	\$8,000	\$6,000	\$0	\$6,000
54660	Repair & Maintenance - Building	\$13,839	\$14,000	\$13,000	\$14,000	\$12,000	\$0	\$12,000
54682	Repair & Maintenance - Grounds	\$191,584	\$170,000	\$170,000	\$170,000	\$150,000	\$0	\$150,000
54687	Repair & Maintenance - Irrigation	\$4,001	\$4,000	\$4,000	\$4,000	\$3,000	\$0	\$3,000
54720	Copy Machine Supplies	\$171	\$200	\$200	\$200	\$0	\$0	\$0
55110	Office Supplies	\$500	\$500	\$500	\$500	\$0	\$0	\$0
55210	Fuel & Oil	\$31,962	\$26,000	\$26,000	\$20,000	\$16,000	\$0	\$16,000
55220	Tires & Filters	\$2,312	\$3,000	\$3,000	\$3,000	\$2,500	\$0	\$2,500
55230	Operating Supplies	\$4,877	\$4,000	\$3,875	\$4,000	\$3,000	\$0	\$3,000
55240	Uniforms	\$1,643	\$3,000	\$2,800	\$2,800	\$2,000	\$0	\$2,000
55260	Janitorial Supplies	\$12,879	\$12,000	\$12,000	\$12,000	\$12,000	\$0	\$12,000
55270	Small Tools & Equipment	\$12,663	\$14,130	\$9,552	\$12,630	\$14,000	\$0	\$14,000
55278	Software	\$0	\$300	\$0	\$0	\$0	\$0	\$0
55290	Protective Clothing	\$2,309	\$2,500	\$2,500	\$2,500	\$2,500	\$0	\$2,500
55411	Dues & Registrations	\$950	\$1,400	\$1,400	\$1,000	\$1,000	\$0	\$1,000
55420	Operational Books	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55430	Employee Development	\$69	\$700	\$700	\$700	\$500	\$0	\$500
	Total Operating	\$396,702	\$496,305	\$490,227	\$474,930	\$437,350	\$0	\$437,350
58125	<u>70109</u> T/fer to Other (Trotwood Improv)	\$0	\$0	\$50,000	\$33,019	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$50,000	\$33,019	\$0	\$0	\$0
64000	Equipment-General	\$2,632	\$0	\$2,463	\$2,463	\$0	\$45,000	\$45,000
64200	Data Processing Equipment	\$0	\$1,300	\$1,300	\$1,300	\$0	\$0	\$0
65000	Construction in Progress	\$0	\$0	\$0	\$0	\$0	\$25,000	\$25,000
65000	<u>70012</u> CIP (Bear Creek)	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0
65000	<u>70007</u> CIP (Torcaso Master Plan)	\$0	\$10,000	\$10,000	\$10,000	\$0	\$0	\$0
	Total Capital	\$2,632	\$61,300	\$13,763	\$13,763	\$0	\$70,000	\$70,000
TOTAL P&R - PARKS & GROUNDS BUDGET		\$1,059,505	\$1,157,337	\$1,166,074	\$1,133,796	\$998,119	\$70,000	\$1,068,119

1 During fiscal year 2008-2009, due to substantial savings to the City, the decision was made to outsource the maintenance of the Neighborhood Parks.

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$91,049	\$65,836	\$67,662	\$67,662	\$70,318	\$0	\$70,318
51210	Sick Leave Purchase	\$730	\$759	\$759	\$759	\$0	\$0	\$0
51214	Overtime Salaries	\$326	\$0	\$0	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$7,049	\$5,131	\$5,271	\$5,271	\$5,416	\$0	\$5,416
52310	Health/Life Insurance/Dis Ins	\$4,721	\$5,368	\$5,375	\$5,375	\$5,427	\$0	\$5,427
52320	Workers' Comp. Insurance	\$2,880	\$1,892	\$1,943	\$1,943	\$1,796	\$0	\$1,796
52330	Pension Expense	\$5,521	\$6,135	\$6,308	\$6,308	\$6,535	\$0	\$6,535
	Total Payroll	\$112,276	\$85,121	\$87,318	\$87,318	\$89,492	\$0	\$89,492
53140	Pre-Employment/Physicals	\$67	\$100	\$100	\$0	\$100	\$0	\$100
53186	Outside Services (Janitorial)	\$238	\$1,500	\$1,500	\$1,000	\$500	\$0	\$500
54010	Travel & Per Diem	\$71	\$500	\$500	\$400	\$300	\$0	\$300
54110	Telephone	\$588	\$800	\$800	\$600	\$600	\$0	\$600
54310	Utility Services ²	\$7,043	\$13,900	\$13,900	\$13,900	\$13,900	\$0	\$13,900
54410	Equipment Rental	\$230	\$250	\$250	\$250	\$250	\$0	\$250
54630	Repair & Maintenance - Equipment	\$2,336	\$900	\$900	\$900	\$900	\$0	\$900
54660	Repair & Maintenance - Building	\$10,333	\$4,500	\$9,500	\$4,500	\$4,500	\$0	\$4,500
54682	Repair & Maintenance - Grounds	\$1,879	\$3,000	\$3,000	\$3,000	\$500	\$0	\$500
54730	Printing Expense	\$17,371	\$19,000	\$13,725	\$10,000	\$2,000	\$0	\$2,000
54800	Promotional Activities - Programs	\$14,752	\$15,000	\$8,763	\$7,000	\$4,000	\$0	\$4,000
54850	Scholarship Expense	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$1,000
54880	Summer Camp Program ¹	\$28,831	\$65,000	\$65,000	\$65,000	\$65,000	\$0	\$65,000
55110	Office Supplies	\$708	\$800	\$800	\$800	\$800	\$0	\$800
55120	Computer / Fax / Printer Expense	\$0	\$300	\$300	\$300	\$200	\$0	\$200
55210	Fuel & Oil	\$0	\$0	\$0	\$0	\$500	\$0	\$500
55230	Operating Supplies	\$178	\$300	\$300	\$300	\$300	\$0	\$300
55260	Janitorial Supplies	\$878	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$1,000
55270	Small Tools & Equipment	\$441	\$830	\$2,130	\$2,130	\$830	\$0	\$830
55278	Software	\$576	\$300	\$275	\$0	\$0	\$0	\$0
55410	Subscriptions	\$0	\$100	\$100	\$0	\$100	\$0	\$100
55411	Dues & Registrations	\$175	\$300	\$300	\$300	\$200	\$0	\$200
55420	Operational Books	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55430	Employee Development	\$385	\$500	\$500	\$500	\$300	\$0	\$300
	Total Operating	\$87,080	\$129,880	\$124,643	\$112,880	\$97,780	\$0	\$97,780
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62000	Buildings	\$0	\$0	\$27,484	\$27,484	\$0	\$0	\$0
64000	Equipment-General	\$0	\$0	\$1,700	\$1,700	\$0	\$0	\$0
64200	Data Processing Equipment	\$0	\$1,300	\$1,300	\$1,300	\$0	\$0	\$0
	Total Capital	\$0	\$1,300	\$30,484	\$30,484	\$0	\$0	\$0
TOTAL P&R - PROGRAM BUDGET		\$199,356	\$216,301	\$242,445	\$230,682	\$187,272	\$0	\$187,272
Associated Revenue:								
001-347202	Summer Camp Program prev #349200	\$61,988	\$65,600	\$65,600	\$65,600	\$64,616	\$0	\$64,616
001-347203	Program Fees prev #349300	\$2,139	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$1,500

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.

² The increased utility service cost in fiscal year 2008-2009 is due to the outdoor lighting at the Civic Center that had previously been charged to the Senior Center during the initial year.

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$69,365	\$77,787	\$79,512	\$79,512	\$76,983	\$0	\$76,983
51210	Sick Leave Purchase	\$0	\$962	\$962	\$962	\$0	\$0	\$0
51214	Overtime Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$5,339	\$6,061	\$6,193	\$6,193	\$5,926	\$0	\$5,926
52310	Health/Life Insurance/Dis Ins	\$4,787	\$5,445	\$5,452	\$5,452	\$5,483	\$0	\$5,483
52320	Workers' Comp. Insurance	\$2,317	\$2,322	\$2,370	\$2,370	\$2,040	\$0	\$2,040
52330	Pension Expense	\$7,030	\$8,000	\$8,163	\$8,163	\$7,792	\$0	\$7,792
	Total Payroll	\$88,838	\$100,577	\$102,652	\$102,652	\$98,224	\$0	\$98,224
53186	Outside Services (bus)	\$21,262	\$37,400	\$34,900	\$24,000	\$25,000	\$0	\$25,000
54010	Travel & Per Diem	\$154	\$400	\$300	\$0	\$300	\$0	\$300
54110	Telephone	\$517	\$900	\$900	\$600	\$600	\$0	\$600
54310	Utility Services	\$42,219	\$50,000	\$50,000	\$45,000	\$50,000	\$0	\$50,000
54630	Repair & Maintenance - Equipment	\$3,674	\$3,000	\$2,000	\$2,000	\$3,000	\$0	\$3,000
54660	Repair & Maintenance - Building	\$58,121	\$4,000	\$10,500	\$10,500	\$4,000	\$2,000	\$6,000
54682	Repair & Maintenance - Grounds	\$531	\$500	\$500	\$500	\$500	\$0	\$500
54720	Copy Machine Supplies	\$0	\$300	\$300	\$300	\$300	\$0	\$300
54730	Printing Expense	\$286	\$400	\$400	\$400	\$400	\$0	\$400
54800	Promotional Activities - Programs	\$0	\$300	\$300	\$0	\$0	\$0	\$0
55110	Office Supplies	\$81	\$300	\$300	\$300	\$100	\$0	\$100
55120	Computer / Fax / Printer Expense	\$378	\$400	\$400	\$400	\$400	\$0	\$400
55230	Operating Supplies	\$193	\$200	\$200	\$200	\$200	\$0	\$200
55260	Janitorial Supplies	\$2,957	\$3,500	\$3,500	\$3,500	\$3,500	\$0	\$3,500
55270	Small Tools & Equipment	\$750	\$400	\$1,900	\$1,900	\$400	\$1,000	\$1,400
55278	Software	\$288	\$0	\$0	\$0	\$0	\$0	\$0
55411	Dues & Registrations	\$246	\$350	\$350	\$300	\$250	\$0	\$250
55430	Employee Development	\$0	\$100	\$100	\$100	\$100	\$0	\$100
	Total Operating	\$131,657	\$102,450	\$106,850	\$90,000	\$89,050	\$3,000	\$92,050
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL P&R - SENIORS BUDGET		\$220,495	\$203,027	\$209,502	\$192,652	\$187,274	\$3,000	\$190,274
Associated Revenue:								
347505	Senior Ctr Annual Registrations	\$9,295	\$7,000	\$7,000	\$12,000	\$10,000	\$0	\$10,000
347510	Senior Ctr Therapy Pool Memberships	\$15,485	\$14,000	\$14,000	\$23,000	\$20,000	\$0	\$20,000

Repair & Maintenance - Building:
AC improvements \$2,000

Small Tools & Equipment:
Pressure washer, industrial buffer, vacuum \$1,000

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$22,219	\$27,401	\$28,130	\$28,130	\$28,672	\$0	\$28,672
51210	Sick Leave Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$29	\$1,370	\$1,407	\$1,407	\$1,434	\$0	\$1,434
52110	F.I.C.A. Taxes-City Portion	\$1,701	\$2,238	\$2,296	\$2,296	\$2,340	\$0	\$2,340
52310	Health/Life Insurance/Dis Ins	\$1,165	\$5,290	\$5,295	\$5,295	\$5,330	\$0	\$5,330
52320	Workers' Comp. Insurance	\$806	\$1,012	\$1,039	\$1,039	\$955	\$0	\$955
52330	Pension Expense	\$0	\$4,381	\$4,496	\$4,496	\$4,581	\$0	\$4,581
	Total Payroll	\$25,920	\$41,692	\$42,663	\$42,663	\$43,312	\$0	\$43,312
53140	Pre-Employment/Physicals	\$88	\$90	\$90	\$90	\$90	\$0	\$90
53186	Outside Serv-Temp Serv	\$0	\$0	\$0	\$0	\$0	\$2,000	\$2,000
54010	Travel & Per Diem	\$109	\$200	\$300	\$300	\$200	\$0	\$200
54110	Telephone	\$9	\$655	\$655	\$600	\$500	\$0	\$500
54310	Utility Services	\$13,919	\$26,000	\$21,000	\$14,000	\$15,000	\$0	\$15,000
54630	Repair & Maintenance - Equipment	\$1,375	\$2,010	\$5,910	\$5,010	\$2,000	\$2,000	\$4,000
54660	Repair & Maintenance - Building	\$1,399	\$3,500	\$3,500	\$3,500	\$3,500	\$1,000	\$4,500
54720	Copy Machine Supplies	\$108	\$200	\$200	\$200	\$0	\$0	\$0
54730	Printing Expense	\$58	\$150	\$150	\$150	\$150	\$0	\$150
54800	Promotional Activities - Programs	\$0	\$400	\$0	\$0	\$0	\$0	\$0
55110	Office Supplies	\$250	\$500	\$500	\$500	\$250	\$0	\$250
55120	Computer / Fax / Printer Expense	\$110	\$200	\$200	\$200	\$200	\$0	\$200
55230	Operating Supplies	\$29	\$100	\$100	\$100	\$100	\$0	\$100
55240	Uniforms	\$0	\$0	\$200	\$200	\$200	\$0	\$200
55260	Janitorial Supplies	\$209	\$200	\$200	\$200	\$200	\$0	\$200
55270	Small Tools & Equipment	\$464	\$500	\$1,115	\$500	\$500	\$2,000	\$2,500
55278	Software	\$288	\$300	\$300	\$0	\$0	\$0	\$0
55285	Pool/Splash Playground Chemicals	\$2,276	\$3,000	\$3,000	\$3,000	\$3,000	\$0	\$3,000
55411	Dues & Registrations	\$247	\$400	\$400	\$400	\$675	\$0	\$675
55430	Employee Development	\$100	\$300	\$300	\$300	\$300	\$0	\$300
	Total Operating	\$21,038	\$38,705	\$38,120	\$29,250	\$26,865	\$7,000	\$33,865
58160	70105 Transfer to LOC Debt Svc Fund ¹	\$60,000	\$60,000	\$60,000	\$60,000	\$0	\$652,000	\$652,000
	Total Transfers	\$60,000	\$60,000	\$60,000	\$60,000	\$0	\$652,000	\$652,000
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL P&R - SENIORS BUDGET		\$106,958	\$140,397	\$140,783	\$131,913	\$70,177	\$659,000	\$729,177

Associated Revenue:								
347510	Senior Center Pool Memberships	\$15,485	\$14,000	\$14,000	\$23,000	\$20,000	\$0	\$20,000

¹ In fiscal year 2008, \$750,000 was drawn down from a line of credit for the Senior Center Expansion. The balance on this line of credit will be paid off in fiscal year 2010 and is so reflected in this budget by a transfer to the Debt Service Fund (#230).

Outside Services:		Repair & Maintenance - Equipment:	
Contract worker when Pool Instructor is absent	\$2,000	Dectron repairs	\$2,000
Repair & Maintenance - Equipment:		Small Tools and Equipment:	
Paint and reseal therapy pool deck	\$1,000	Weights, noodles, wheelchair	\$2,000

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
	Total Payroll	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54800	<u>30107</u> Promotional - Veterans Day	\$0	\$0	\$10,572	\$10,572	\$2,500	\$0	\$2,500
54800	<u>70400</u> Promotional - Scottish Highland	\$0	\$0	\$14,370	\$14,038	\$0	\$0	\$0
54800	<u>90100</u> Promotional - July 4th	\$1,521	\$0	\$13,794	\$45,150	\$0	\$0	\$0
54800	<u>90200</u> Promotional - Tree Lighting ¹	\$13,756	\$0	\$9,532	\$9,532	\$15,000	\$0	\$15,000
54800	<u>90300</u> Promotional - Concerts	\$44,199	\$0	\$0	\$0	\$0	\$0	\$0
54800	<u>90400</u> Promotional - Parade	\$4,240	\$0	\$1,911	\$1,911	\$0	\$0	\$0
54800	<u>90500</u> Promotional - Fall Event	\$30,372	\$0	\$7,387	\$6,741	\$0	\$0	\$0
54800	<u>90600</u> Promo - Dancing Under Stars	\$19,196	\$0	\$0	\$0	\$0	\$0	\$0
54800	<u>90700</u> Promo - Festival of the Arts ²	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54800	<u>90800</u> Promo - Mardi Gras	\$0	\$0	\$7,004	\$7,003	\$0	\$0	\$0
	Total Operating	\$113,284	\$0	\$64,570	\$94,947	\$17,500	\$0	\$17,500
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL P&R - COMM EVENTS BUDGET		\$113,284	\$0	\$64,570	\$94,947	\$17,500	\$0	\$17,500
Associated Potential Revenues:								
001-347400	Booth Rentals (prev #362100)							
	<u>90100</u> July 4th	\$0	\$0	\$1,200	\$2,100	\$0	\$0	\$0
	<u>90200</u> Tree Lighting	\$0	\$0	\$2,750	\$2,750	\$0	\$0	\$0
	<u>90400</u> Holiday Parade + Registrations	\$0	\$0	\$1,676	\$1,676	\$0	\$0	\$0
	<u>90500</u> Fall Event	\$0	\$0	\$750	\$750	\$0	\$0	\$0
	<u>90800</u> Mardi Gras	\$0	\$0	\$3,150	\$3,150	\$0	\$0	\$0
	Total Booth Rentals	\$0	\$0	\$9,526	\$10,426	\$0	\$0	\$0
001-366000	Donations (prev #361200, 366200):							
	<u>90100</u> - July 4th	\$0	\$0	\$12,150	\$13,750	\$0	\$0	\$0
	<u>90200</u> - Tree Lighting	\$0	\$0	\$8,145	\$8,145	\$0	\$0	\$0
	<u>90400</u> - Holiday Parade	\$0	\$0	\$500	\$500	\$0	\$0	\$0
	<u>90500</u> - Fall Event	\$3,000	\$0	\$3,950	\$3,905	\$0	\$0	\$0
	<u>90700</u> - Festival of the Arts ²	\$8,514	\$0	(\$1,977)	(\$2,044)	\$0	\$0	\$0
	<u>90800</u> - Mardi Gras	\$0	\$0	\$5,548	\$5,548	\$0	\$0	\$0
	Total Donations	\$11,514	\$0	\$28,316	\$29,804	\$0	\$0	\$0
001-337700	Other Local Grants:							
	<u>90300</u> - Concerts	\$0	\$0	\$0	\$0	\$0	\$0	\$0

¹ The \$15,000 budget in the Tree Lighting line code also includes the Parade event. Due to the proximity and nature of these two events it is often difficult to distinguish and segregate all the expenses.

² The budget related to the Festival of the Arts was not confined to this division. The revenue neutral increase served to increase the 2008 expenditure budget in Parks and Grounds, Public Works, Urban Beautification and Police. It will be necessary to 'roll' the remaining unspent budget to the appropriate divisions in fiscal year 2009.

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$9,678	\$10,165	\$10,280	\$10,280	\$7,679	\$0	\$7,679
51210	Sick Leave Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$0	\$757	\$777	\$777	\$384	\$0	\$384
52110	F.I.C.A. Taxes-City Portion	\$739	\$835	\$846	\$846	\$617	\$0	\$617
52310	Health/Life Insurance/Dis Ins	\$1,316	\$1,631	\$1,634	\$1,634	\$1,593	\$0	\$1,593
52320	Workers' Comp. Insurance	\$366	\$378	\$383	\$383	\$251	\$0	\$251
52330	Pension Expense	\$1,307	\$1,638	\$1,659	\$1,659	\$1,209	\$0	\$1,209
	Total Payroll	\$13,406	\$15,404	\$15,579	\$15,579	\$11,733	\$0	\$11,733
53160	Consulting Services	\$0	\$0	\$0	\$0	\$0	\$3,000	\$3,000
54410	Equipment Rental	\$3,899	\$3,900	\$3,900	\$3,900	\$3,900	\$0	\$3,900
54750	Map Printing	\$0	\$0	\$0	\$0	\$0	\$200	\$200
54920	Legal Advertising	\$0	\$0	\$0	\$0	\$0	\$200	\$200
55230	Operating Supplies	\$938	\$950	\$950	\$950	\$950	\$0	\$950
55260	Janitorial Supplies	\$250	\$400	\$400	\$400	\$400	\$0	\$400
	Total Operating	\$5,087	\$5,250	\$5,250	\$5,250	\$5,250	\$3,400	\$8,650
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65000	<i>70013</i> CIP (Hound Ground)	\$0	\$0	\$0	\$0	\$0	\$100,000	\$100,000
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$100,000	\$100,000
TOTAL P&R - DOG PARK BUDGET		\$18,493	\$20,654	\$20,829	\$20,829	\$16,983	\$103,400	\$120,383

Salary based on twelve dedicated hours per week (624 hrs/yr)

Budget in italics is related to the Hound Ground Project, i.e. site plan, advertising, etc.

Hound Ground 65000-70013:
Design & Construction \$100,000

Account Number	Description of Expenditure	FY 07/08 Actual	Original FY 09/10 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$10,064	\$42,096	\$43,272	\$43,272	\$43,680	\$0	\$43,680
51210	Sick Leave Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$0	\$1,080	\$1,112	\$1,112	\$2,184	\$0	\$2,184
52110	F.I.C.A. Taxes-City Portion	\$770	\$3,303	\$3,395	\$3,395	\$3,509	\$0	\$3,509
52310	Health/Life Insurance/Dis Ins	\$56	\$0	\$0	\$0	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$371	\$1,494	\$1,535	\$1,535	\$1,429	\$0	\$1,429
52330	Pension Expense	\$101	\$0	\$0	\$0	\$0	\$0	\$0
	Total Payroll	\$11,362	\$47,973	\$49,314	\$49,314	\$50,802	\$0	\$50,802
54310	Utility Services	\$2,801	\$12,400	\$12,400	\$8,000	\$8,000	\$0	\$8,000
55230	Operating Supplies	\$381	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$2,000
55285	Pool/Splash Playground Chemicals	\$746	\$2,000	\$2,000	\$1,250	\$2,000	\$0	\$2,000
55411	Dues & Registrations	\$0	\$200	\$200	\$200	\$470	\$0	\$470
	Total Operating	\$3,928	\$16,600	\$16,600	\$11,450	\$12,470	\$0	\$12,470
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL P&R - SPLASH PAD BUDGET		\$15,290	\$64,573	\$65,914	\$60,764	\$63,272	\$0	\$63,272
001-347515	Splash Playground Revenue	\$4,298	\$60,000	\$60,000	\$25,000	\$30,000	\$0	\$30,000

Salary based on four part-time employees (\$5,760 hours in total) who monitor Splash Playgrounds at Torcaso and Trotwood park; 7 days/week during the Splash Playground season.

		Original FY 09 Budget	Executive	Gen Gov't	Finance	Gen Svc	Info Svc
		Total					
Payroll							
51110	Mayor's Expense	\$14,400	\$14,400	\$0	\$0	\$0	\$0
51111	Commission Expense	\$60,000	\$60,000	\$0	\$0	\$0	\$0
51210	Regular Salaries	\$7,995,230	\$358,622	\$0	\$632,243	\$244,245	\$511,306
51210	Sick Leave Purchase	\$130,416	\$8,006	\$0	\$5,904	\$5,062	\$4,660
51214	Overtime Salaries	\$240,870	\$9,969	\$0	\$8,902	\$2,062	\$11,743
51330	Planning and Zoning Board	\$1,500	\$1,500	\$0	\$0	\$0	\$0
51340	Board of Adjustments	\$775	\$775	\$0	\$0	\$0	\$0
51360	Code Enforcement Board	\$2,000	\$2,000	\$0	\$0	\$0	\$0
51370	B.O.W.S. Board	\$2,000	\$2,000	\$0	\$0	\$0	\$0
51380	Pension Board of Trustees	\$750	\$750	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$634,584	\$25,805	\$0	\$49,500	\$19,229	\$40,370
52310	Health/Life Insurance/Dis Ins	\$950,661	\$32,779	\$0	\$71,658	\$29,474	\$61,248
52320	Workers' Comp. Insurance	\$188,579	\$1,154	\$0	\$1,840	\$1,534	\$1,501
52330	Pension Expense	\$1,212,871	\$60,896	\$0	\$97,058	\$37,706	\$74,241
52335	Deferred Comp. - City Cont ICMA 457	\$40,062	\$40,062	\$0	\$0	\$0	\$0
	Total	\$11,474,698	\$618,718	\$0	\$867,105	\$339,312	\$705,069
Operating							
52510	Unemployment Compensation	\$12,000	\$0	\$0	\$0	\$12,000	\$0
53111	Legal Services - General	\$300,000	\$0	\$300,000	\$0	\$0	\$0
53117	Legal Services - Labor	\$1,000	\$0	\$1,000	\$0	\$0	\$0
53119	Legal/Actuarial/Consulting- Pension	\$30,000	\$0	\$30,000	\$0	\$0	\$0
53120	Codification	\$6,000	\$6,000	\$0	\$0	\$0	\$0
53140	Pre-Employment/Physicals	\$26,390	\$0	\$0	\$0	\$0	\$0
53160	Consulting	\$9,000	\$0	\$0	\$0	\$0	\$0
53179	Consulting Services - Town Center	\$20,000	\$0	\$0	\$0	\$0	\$0
53180	Consultant Services	\$86,500	\$0	\$0	\$500	\$0	\$41,000
53186	Outside Temp Services	\$189,400	\$500	\$0	\$0	\$0	\$50,000
53188	Contract Services	\$170,940	\$0	\$0	\$170,940	\$0	\$0
53199	Legislative Services	\$5,000	\$0	\$5,000	\$0	\$0	\$0
53210	Audit Services	\$32,100	\$0	\$0	\$32,100	\$0	\$0
53410	Billing Services Cost	\$6,500	\$0	\$1,000	\$5,500	\$0	\$0
53411	Service Charges	\$7,000	\$0	\$7,000	\$0	\$0	\$0
54010	Travel & Per Diem	\$44,285	\$14,525	\$0	\$3,260	\$1,200	\$1,700
54020	Automobile Allowance	\$9,000	\$4,800	\$0	\$0	\$0	\$0
54110	Telephone	\$144,533	\$7,300	\$0	\$1,950	\$19,300	\$17,481
54210	Postage	\$81,925	\$2,300	\$0	\$68,700	\$1,100	\$125
54310	Utility Services	\$335,247	\$0	\$0	\$0	\$0	\$0
54311	Utility Services - City Hall	\$74,455	\$0	\$0	\$0	\$74,455	\$0
54312	Utility Services - Streetlighting	\$452,000	\$0	\$0	\$0	\$0	\$0
54382	Lot Cleaning	\$20,000	\$0	\$0	\$0	\$0	\$0
54410	Equipment Rental	\$23,550	\$0	\$0	\$0	\$0	\$0
54451	Trail Lease Costs	\$300	\$0	\$300	\$0	\$0	\$0
54501	Collection Services	\$1,000	\$0	\$0	\$0	\$0	\$0
54510	General Insurance	\$367,100	\$0	\$0	\$15,000	\$352,100	\$0
54511	General Insurance Settlements	\$100,000	\$0	\$0	\$0	\$100,000	\$0
54630	Repair & Maintenance - Equipment	\$101,935	\$300	\$0	\$825	\$0	\$5,000
54632	Software Maintenance & Licenses	\$9,225	\$0	\$0	\$925	\$0	\$0
54633	Maint. Agree & Contracts	\$314,464	\$305	\$0	\$8,850	\$3,000	\$276,984
54634	Web Site Maint & Dev	\$4,290	\$0	\$0	\$0	\$0	\$4,290
54639	Network Development	\$10,000	\$0	\$0	\$0	\$0	\$10,000
54640	Repair & Maintenance - Comm	\$14,100	\$0	\$0	\$0	\$0	\$0
54644	Repair & Maintenance - Town Center	\$152,000	\$0	\$0	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$64,480	\$0	\$0	\$0	\$500	\$0
54660	Repair & Maintenance - Building	\$80,500	\$0	\$0	\$0	\$0	\$0
54661	Repair & Maintenance - City Hall	\$25,500	\$0	\$0	\$0	\$25,000	\$500
54682	Repair & Maintenance - Grounds	\$583,500	\$0	\$0	\$0	\$11,000	\$0
54685	Arbor Improvements	\$35,000	\$0	\$0	\$0	\$0	\$0
54687	Repair & Maintenance - Irrigation	\$4,000	\$0	\$0	\$0	\$0	\$0
54710	Election Printing	\$300	\$300	\$0	\$0	\$0	\$0
54720	Fax & Copy Machine	\$27,200	\$0	\$0	\$0	\$12,000	\$0
54730	Printing Expense	\$39,400	\$1,700	\$0	\$9,600	\$650	\$100
54731	Publications-Newsletter	\$37,000	\$37,000	\$0	\$0	\$0	\$0
54750	Map Printing	\$1,250	\$0	\$0	\$0	\$0	\$0
54800	Promotional Activities	\$32,050	\$8,750	\$0	\$0	\$0	\$0
54810	Employee Relations	\$17,750	\$0	\$0	\$0	\$15,500	\$0
54850	Scholarship Expense	\$1,000	\$0	\$0	\$0	\$0	\$0
54880	Summer Youth Program	\$67,000	\$0	\$0	\$0	\$0	\$0
54890	League and Field Rental Expense	\$63,000	\$0	\$0	\$0	\$0	\$0
54891	Community Youth Organization	\$4,000	\$0	\$0	\$0	\$0	\$0
54907	Disposal Costs	\$50	\$0	\$0	\$0	\$0	\$50
54920	Legal Advertising	\$7,400	\$1,200	\$0	\$1,500	\$0	\$0
54930	Classified Advertising	\$9,000	\$0	\$0	\$0	\$5,000	\$0

CITY OF WINTER SPRINGS
FISCAL YEAR 2009-2010

GENERAL FUND EXPENDITURE RECAP BY LINE ITEM
Fiscal Year 2008-2009 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	\$711,250	\$412,618	\$4,159,226	\$8,977
51210	Sick Leave Purchase	\$2,570	\$9,105	\$86,572	\$0
51214	Overtime Salaries	\$27,561	\$3,783	\$151,401	\$877
51330	Planning and Zoning Board	\$0	\$0	\$0	\$0
51340	Board of Adjustments	\$0	\$0	\$0	\$0
51360	Code Enforcement Board	\$0	\$0	\$0	\$0
51370	B.O.W.S. Board	\$0	\$0	\$0	\$0
51380	Pension Board of Trustees	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$56,753	\$32,698	\$333,439	\$763
52310	Health/Life Insurance/Dis Ins	\$110,455	\$42,801	\$508,347	\$1,067
52320	Workers' Comp. Insurance	\$35,423	\$8,978	\$108,340	\$352
52330	Pension Expense	\$111,273	\$64,085	\$656,985	\$1,494
52335	Deferred Comp. - City Cont ICMA 457	\$0	\$0	\$0	\$0
	Total	\$1,055,285	\$574,068	\$6,004,310	\$13,530
					\$1,297,301
Operating					
52510	Unemployment Compensation	\$0	\$0	\$0	\$0
53111	Legal Services - General	\$0	\$0	\$0	\$0
53117	Legal Services - Labor	\$0	\$0	\$0	\$0
53119	Legal/Actuarial/Consulting- Pension	\$0	\$0	\$0	\$0
53120	Codification	\$0	\$0	\$0	\$0
53140	Pre-Employment/Physicals	\$1,700	\$300	\$21,600	\$0
53160	Consulting	\$3,000	\$0	\$0	\$6,000
53179	Consulting Services - Town Center	\$0	\$20,000	\$0	\$0
53180	Consultant Services	\$0	\$45,000	\$0	\$0
53186	Outside Temp Services	\$0	\$0	\$0	\$138,900
53188	Contract Services	\$0	\$0	\$0	\$0
53199	Legislative Services	\$0	\$0	\$0	\$0
53210	Audit Services	\$0	\$0	\$0	\$0
53410	Billing Services Cost	\$0	\$0	\$0	\$0
53411	Service Charges	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$400	\$2,900	\$16,400	\$0
54020	Automobile Allowance	\$0	\$0	\$0	\$4,200
54110	Telephone	\$1,300	\$2,900	\$85,070	\$0
54210	Postage	\$500	\$1,050	\$6,600	\$0
54310	Utility Services	\$34,000	\$54,972	\$60,100	\$0
54311	Utility Services - City Hall	\$0	\$0	\$0	\$0
54312	Utility Services - Streetlighting	\$0	\$452,000	\$0	\$0
54382	Lot Cleaning	\$0	\$0	\$20,000	\$0
54410	Equipment Rental	\$950	\$100	\$3,500	\$0
54451	Trail Lease Costs	\$0	\$0	\$0	\$0
54501	Collection Services	\$0	\$1,000	\$0	\$0
54510	General Insurance	\$0	\$0	\$0	\$0
54511	General Insurance Settlements	\$0	\$0	\$0	\$0
54630	Repair & Maintenance - Equipment	\$19,800	\$750	\$33,050	\$0
54632	Software Maintenance & Licenses	\$0	\$0	\$7,300	\$0
54633	Maint. Agree & Contracts	\$4,000	\$0	\$21,125	\$0
54634	Web Site Maint & Dev	\$0	\$0	\$0	\$0
54639	Network Development	\$0	\$0	\$0	\$0
54640	Repair & Maintenance - Comm	\$1,500	\$100	\$12,500	\$0
54644	Repair & Maintenance - Town Center	\$0	\$152,000	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$9,400	\$900	\$41,680	\$0
54660	Repair & Maintenance - Building	\$7,000	\$0	\$44,000	\$0
54661	Repair & Maintenance - City Hall	\$0	\$0	\$0	\$0
54682	Repair & Maintenance - Grounds	\$20,000	\$379,000	\$0	\$0
54685	Arbor Improvements	\$0	\$35,000	\$0	\$0
54687	Repair & Maintenance - Irrigation	\$0	\$0	\$0	\$4,000
54710	Election Printing	\$0	\$0	\$0	\$0
54720	Fax & Copy Machine	\$200	\$0	\$12,300	\$0
54730	Printing Expense	\$200	\$800	\$4,800	\$0
54731	Publications-Newsletter	\$0	\$0	\$0	\$0
54750	Map Printing	\$0	\$1,050	\$0	\$0
54800	Promotional Activities	\$0	\$0	\$7,200	\$0
54810	Employee Relations	\$0	\$0	\$2,250	\$0
54850	Scholarship Expense	\$0	\$0	\$0	\$1,000
54880	Summer Youth Program	\$0	\$0	\$0	\$67,000
54890	League and Field Rental Expense	\$0	\$0	\$0	\$63,000
54891	Community Youth Organization	\$0	\$0	\$4,000	\$0
54907	Disposal Costs	\$0	\$0	\$0	\$0
54920	Legal Advertising	\$0	\$4,500	\$0	\$0
54930	Classified Advertising	\$0	\$4,000	\$0	\$0

		Original FY 09 Budget	Executive	Gen Gov't	Finance	Gen Svc	Info Svc
		Total					
54950	Recording Fees	\$1,800	\$400	\$0	\$150	\$0	\$0
55110	Office Supplies	\$34,750	\$2,200	\$0	\$5,000	\$5,300	\$1,450
55120	Computer Supplies	\$20,510	\$900	\$0	\$4,000	\$1,400	\$5,910
55201	US 17-92 Tax Payment	\$95,495	\$0	\$95,495	\$0	\$0	\$0
55210	Fuel & Oil	\$354,250	\$0	\$0	\$0	\$1,500	\$0
55220	Tires & Filters	\$25,525	\$0	\$0	\$0	\$100	\$0
55230	Operating Supplies	\$59,050	\$2,000	\$0	\$2,550	\$950	\$1,200
55230	Operating Supplies - BOWS Board	\$845	\$845	\$0	\$0	\$0	\$0
55236	Operating Supplies - Food	\$17,000	\$0	\$0	\$0	\$0	\$0
55237	Operating Supplies - Drink	\$15,000	\$0	\$0	\$0	\$0	\$0
55240	Uniforms	\$46,075	\$0	\$0	\$0	\$300	\$0
55250	Street Signs	\$13,000	\$0	\$0	\$0	\$0	\$0
55260	Janitorial Supplies	\$27,750	\$0	\$0	\$0	\$4,000	\$0
55262	Holiday Decorations	\$14,000	\$0	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$62,425	\$2,505	\$0	\$2,000	\$1,000	\$1,700
55275	Communications Support	\$3,265	\$0	\$0	\$0	\$100	\$500
55278	New Software-Systems	\$21,525	\$2,050	\$0	\$0	\$0	\$1,000
55285	Pool/Splash Playground Chemicals	\$5,000	\$0	\$0	\$0	\$0	\$0
55290	Protective Clothing	\$29,030	\$0	\$0	\$0	\$0	\$0
55410	Subscriptions	\$5,125	\$500	\$0	\$0	\$100	\$1,425
55411	Dues & Registrations	\$44,636	\$22,600	\$0	\$1,775	\$650	\$1,535
55420	Operational Books	\$2,950	\$0	\$0	\$0	\$0	\$0
55430	Employee Development	\$50,524	\$250	\$0	\$5,950	\$1,600	\$18,700
55431	Employee Education Incentive	\$7,450	\$750	\$0	\$0	\$0	\$0
55440	Certification Expense	\$1,500	\$0	\$0	\$0	\$0	\$0
55441	Accreditation Expense	\$9,000	\$0	\$0	\$0	\$0	\$0
55470	Reference Library Expense	\$500	\$0	\$0	\$0	\$500	\$0
56910	Contingencies	\$281,500	\$1,500	\$280,000	\$0	\$0	\$0
58000	Grants/Aids	\$32,000	\$17,000	\$0	\$0	\$0	\$0
58300	Grants/Aids - Econ Dev	\$5,850	\$5,850	\$0	\$0	\$0	\$0
	Total	\$5,546,949	\$144,330	\$719,795	\$341,075	\$650,305	\$440,650
57160	Lease Purchase-Vehicles	\$121,514	\$0	\$0	\$0	\$0	\$0
	Interfund Transfers						
58115	Transfer to Stormwater	\$20,028	\$0	\$0	\$0	\$0	\$0
58145	Transfer to Parks Impact Fee	\$60,000	\$0	\$0	\$0	\$0	\$0
58175	Transfer to Dev Services	\$25,653	\$0	\$0	\$0	\$0	\$0
	Total	\$105,681	\$0	\$0	\$0	\$0	\$0
	Capital						
64000	Equipment-General	\$100,700	\$0	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$13,000	\$1,300	\$0	\$0	\$0	\$0
65000	Construction in Progress	\$97,750	\$0	\$0	\$0	\$37,750	\$0
	Total	\$211,450	\$1,300	\$0	\$0	\$37,750	\$0
	Total	\$17,460,292	\$764,348	\$719,795	\$1,208,180	\$1,027,367	\$1,145,719

CITY OF WINTER SPRINGS
FISCAL YEAR 2009-2010

GENERAL FUND EXPENDITURE RECAP BY LINE ITEM
Fiscal Year 2008-2009 Original Budget

	<u>PW</u>	<u>Com Dev</u>	<u>Police</u>	<u>Fire</u>	<u>P&R</u>
54950 Recording Fees	\$0	\$300	\$650	\$0	\$300
55110 Office Supplies	\$400	\$3,600	\$12,600	\$0	\$4,200
55120 Computer Supplies	\$800	\$1,600	\$3,500	\$0	\$2,400
55201 US 17-92 Tax Payment	\$0	\$0	\$0	\$0	\$0
55210 Fuel & Oil	\$58,500	\$8,000	\$260,250	\$0	\$26,000
55220 Tires & Filters	\$8,200	\$900	\$13,325	\$0	\$3,000
55230 Operating Supplies	\$1,950	\$1,400	\$34,650	\$0	\$14,350
55230 Operating Supplies - BOWS Board	\$0	\$0	\$0	\$0	\$0
55236 Operating Supplies - Food	\$0	\$0	\$0	\$0	\$17,000
55237 Operating Supplies - Drink	\$0	\$0	\$0	\$0	\$15,000
55240 Uniforms	\$5,125	\$900	\$35,950	\$0	\$3,800
55250 Street Signs	\$13,000	\$0	\$0	\$0	\$0
55260 Janitorial Supplies	\$1,800	\$0	\$4,400	\$0	\$17,550
55262 Holiday Decorations	\$14,000	\$0	\$0	\$0	\$0
55270 Small Tools & Equipment	\$7,900	\$2,160	\$23,770	\$0	\$21,390
55275 Communications Support	\$0	\$100	\$2,565	\$0	\$0
55278 New Software-Systems	\$825	\$1,850	\$14,275	\$0	\$1,525
55285 Pool/Splash Playground Chemicals	\$0	\$0	\$0	\$0	\$5,000
55290 Protective Clothing	\$3,900	\$300	\$21,980	\$0	\$2,850
55410 Subscriptions	\$200	\$600	\$2,000	\$0	\$300
55411 Dues & Registrations	\$500	\$6,400	\$5,400	\$0	\$5,776
55420 Operational Books	\$300	\$100	\$2,550	\$0	\$0
55430 Employee Development	\$2,500	\$5,700	\$13,200	\$0	\$2,624
55431 Employee Education Incentive	\$0	\$0	\$6,700	\$0	\$0
55440 Certification Expense	\$0	\$0	\$0	\$0	\$1,500
55441 Accreditation Expense	\$0	\$0	\$9,000	\$0	\$0
55470 Reference Library Expense	\$0	\$0	\$0	\$0	\$0
56910 Contingencies	\$0	\$0	\$0	\$0	\$0
58000 Grants/Aids	\$0	\$15,000	\$0	\$0	\$0
58300 Grants/Aids - Econ Dev	\$0	\$0	\$0	\$0	\$0
Total	\$223,850	\$1,207,232	\$870,240	\$0	\$949,472
57160 Lease Purchase-Vehicles	\$0	\$0	\$121,514	\$0	\$0
Interfund Transfers					
58115 Transfer to Stormwater	\$20,028	\$0	\$0	\$0	\$0
58145 Transfer to Parks Impact Fee	\$0	\$0	\$0	\$0	\$60,000
58175 Transfer to Dev Services	\$0	\$25,653	\$0	\$0	\$0
Total	\$20,028	\$25,653	\$0	\$0	\$60,000
Capital					
64000 Equipment-General	\$0	\$0	\$95,900	\$0	\$4,800
64200 Data Processing Equipment	\$0	\$2,600	\$5,200	\$0	\$3,900
65000 Construction in Progress	\$0	\$0	\$0	\$0	\$60,000
Total	\$0	\$2,600	\$101,100	\$0	\$68,700
Total	\$1,299,163	\$1,809,553	\$7,097,164	\$13,530	\$2,375,473

		FY 10 Budget					
		Total	Executive	Gen Gov't	Finance	Gen Svc	Info Svc
Payroll							
51110	Mayor's Expense	\$14,400	\$14,400	\$0	\$0	\$0	\$0
51111	Commission Expense	\$60,000	\$60,000	\$0	\$0	\$0	\$0
51210	Regular Salaries	\$7,808,681	\$366,759	\$0	\$645,048	\$163,665	\$484,379
51214	Overtime Salaries	\$249,257	\$6,487	\$0	\$8,773	\$1,819	\$8,817
51330	Planning and Zoning Board	\$1,500	\$1,500	\$0	\$0	\$0	\$0
51340	Board of Adjustments	\$750	\$750	\$0	\$0	\$0	\$0
51360	Code Enforcement Board	\$2,700	\$2,700	\$0	\$0	\$0	\$0
51370	B.O.W.S. Board	\$700	\$700	\$0	\$0	\$0	\$0
51380	Pension Board of Trustees	\$700	\$700	\$0	\$0	\$0	\$0
53190	Districting Commission	\$525	\$525	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$616,205	\$27,184	\$0	\$50,091	\$12,660	\$37,803
52310	Health/Life Insurance/Dis Ins	\$922,901	\$32,851	\$0	\$64,442	\$24,003	\$65,549
52320	Workers' Comp. Insurance	\$165,286	\$782	\$0	\$1,361	\$1,034	\$1,028
52330	Pension Expense	\$1,154,731	\$52,578	\$0	\$98,204	\$24,822	\$69,336
	Total	\$10,998,336	\$567,916	\$0	\$867,919	\$228,003	\$666,912
Operating							
52510	Unemployment Compensation	\$12,000	\$0	\$0	\$0	\$12,000	\$0
53111	Legal Services - General	\$215,000	\$0	\$215,000	\$0	\$0	\$0
53112	Financial Advisor	\$17,500	\$0	\$0	\$17,500	\$0	\$0
53117	Legal Services - Labor	\$1,000	\$0	\$1,000	\$0	\$0	\$0
53118	Legal Services - Litigation	\$25,000	\$0	\$25,000	\$0	\$0	\$0
53120	Codification	\$6,000	\$6,000	\$0	\$0	\$0	\$0
53130	Trustee Fees	\$1,000	\$0	\$1,000	\$0	\$0	\$0
53140	Pre-Employment/Physicals	\$13,626	\$200	\$0	\$0	\$0	\$0
53160	Consulting	\$6,500	\$0	\$0	\$0	\$0	\$0
53179	Consulting Services - Town Center	\$3,500	\$0	\$0	\$0	\$0	\$0
53180	Consultant Services	\$75,700	\$0	\$50,000	\$4,200	\$0	\$6,500
53186	Outside Temp Services	\$162,500	\$0	\$0	\$0	\$0	\$35,000
53188	Contract Services	\$167,000	\$0	\$0	\$167,000	\$0	\$0
53199	Legislative Services	\$2,500	\$0	\$2,500	\$0	\$0	\$0
53210	Audit Services	\$44,200	\$0	\$0	\$44,200	\$0	\$0
53410	Contractual Service Costs	\$86,606	\$0	\$1,000	\$0	\$0	\$0
53411	Service Charges	\$11,000	\$0	\$7,000	\$1,500	\$0	\$0
54010	Travel & Per Diem	\$33,430	\$7,700	\$0	\$2,500	\$0	\$1,430
54020	Automobile Allowance	\$7,800	\$3,600	\$0	\$0	\$0	\$0
54110	Telephones	\$132,265	\$5,550	\$0	\$1,700	\$16,550	\$16,935
54210	Postage	\$83,900	\$1,650	\$0	\$72,600	\$1,000	\$75
54310	Utility Services	\$294,200	\$0	\$0	\$0	\$0	\$0
54311	Utility Services - City Hall	\$63,000	\$0	\$0	\$0	\$63,000	\$0
54312	Utility Services - Streetlighting	\$436,750	\$0	\$0	\$0	\$0	\$0
54382	Lot Cleaning	\$6,000	\$0	\$0	\$0	\$0	\$0
54410	Equipment Rental	\$17,650	\$0	\$0	\$0	\$0	\$0
54451	Trail Lease Costs	\$300	\$0	\$300	\$0	\$0	\$0
54501	Collection Services	\$500	\$0	\$0	\$0	\$0	\$0
54510	General Insurance	\$315,000	\$0	\$0	\$15,000	\$300,000	\$0
54511	General Insurance Settlements	\$25,000	\$0	\$0	\$0	\$25,000	\$0
54630	Repair & Maintenance - Equipment	\$79,850	\$200	\$0	\$750	\$50	\$3,000
54632	Software Maintenance & Licenses	\$9,478	\$0	\$0	\$2,850	\$0	\$0
54633	Maint. Agree & Contracts	\$271,988	\$0	\$0	\$7,285	\$4,250	\$256,553
54634	Web Site Maint & Dev	\$4,434	\$0	\$0	\$0	\$0	\$4,434
54639	Network Development	\$3,000	\$0	\$0	\$0	\$0	\$3,000
54640	Repair & Maintenance - Comm	\$6,750	\$0	\$0	\$0	\$0	\$0
54644	Repair & Maintenance - Town Center	\$145,000	\$0	\$0	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$47,510	\$0	\$0	\$0	\$500	\$0
54660	Repair & Maintenance - Building	\$51,045	\$0	\$0	\$0	\$0	\$0
54661	Repair & Maintenance - City Hall	\$25,500	\$0	\$0	\$0	\$25,000	\$500
54682	Repair & Maintenance - Grounds	\$535,520	\$0	\$0	\$0	\$10,000	\$0
54687	Repair & Maintenance - Irrigation	\$3,000	\$0	\$0	\$0	\$0	\$0
54720	Fax & Copy Machine	\$25,450	\$0	\$0	\$0	\$12,250	\$0
54730	Printing Expense	\$16,815	\$1,500	\$0	\$5,200	\$0	\$75
54731	Publications-Newsletter	\$6,500	\$6,500	\$0	\$0	\$0	\$0
54750	Map Printing	\$300	\$0	\$0	\$0	\$0	\$0
54800	Promotional Activities	\$34,600	\$6,000	\$0	\$0	\$0	\$0
54810	Employee Relations	\$15,600	\$0	\$0	\$0	\$13,350	\$0
54850	Scholarship Expense	\$1,000	\$0	\$0	\$0	\$0	\$0
54880	Summer Youth Program	\$70,000	\$0	\$0	\$0	\$0	\$0
54890	League and Field Rental Expense	\$68,000	\$0	\$0	\$0	\$0	\$0
54891	Community Youth Organization	\$3,325	\$0	\$0	\$0	\$0	\$0
54920	Legal Advertising	\$4,400	\$1,200	\$0	\$800	\$0	\$100
54930	Classified Advertising	\$3,750	\$0	\$0	\$0	\$1,000	\$0
54950	Recording Fees	\$2,050	\$400	\$0	\$250	\$0	\$0
55110	Office Supplies	\$27,720	\$2,000	\$0	\$5,000	\$4,850	\$1,275
55120	Computer/Printer/Fax Supplies	\$19,575	\$1,000	\$0	\$6,050	\$1,200	\$4,130
55201	US 17-92 Tax Payment	\$88,555	\$0	\$88,555	\$0	\$0	\$0

CITY OF WINTER SPRINGS
FISCAL YEAR 2009-2010

GENERAL FUND EXPENDITURE RECAP BY LINE ITEM
Fiscal Year 2009-2010 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	\$683,565	\$421,350	\$4,134,169	\$909,746
51214	Overtime Salaries	\$18,921	\$2,683	\$177,873	\$23,884
51330	Planning and Zoning Board	\$0	\$0	\$0	\$0
51340	Board of Adjustments	\$0	\$0	\$0	\$0
51360	Code Enforcement Board	\$0	\$0	\$0	\$0
51370	B.O.W.S. Board	\$0	\$0	\$0	\$0
51380	Pension Board of Trustees	\$0	\$0	\$0	\$0
53190	Districting Commission	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$53,778	\$32,585	\$330,378	\$71,726
52310	Health/Life Insurance/Dis Ins	\$102,582	\$43,179	\$501,863	\$88,432
52320	Workers' Comp. Insurance	\$28,528	\$7,340	\$100,479	\$24,734
52330	Pension Expense	\$102,407	\$63,865	\$636,109	\$107,410
	Total	\$989,781	\$571,002	\$5,880,871	\$1,225,932
Operating					
52510	Unemployment Compensation	\$0	\$0	\$0	\$0
53111	Legal Services - General	\$0	\$0	\$0	\$0
53112	Financial Advisor	\$0	\$0	\$0	\$0
53117	Legal Services - Labor	\$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	\$1,150	\$0	\$11,536	\$740
53160	Consulting	\$1,500	\$0	\$0	\$5,000
53179	Consulting Services - Town Center	\$0	\$3,500	\$0	\$0
53180	Consultant Services	\$0	\$15,000	\$0	\$0
53186	Outside Temp Services	\$0	\$0	\$0	\$127,500
53188	Contract Services	\$0	\$0	\$0	\$0
53199	Legislative Services	\$0	\$0	\$0	\$0
53210	Audit Services	\$0	\$0	\$0	\$0
53410	Contractual Service Costs	\$0	\$0	\$85,606	\$0
53411	Service Charges	\$0	\$0	\$0	\$2,500
54010	Travel & Per Diem	\$100	\$2,700	\$17,000	\$2,000
54020	Automobile Allowance	\$0	\$0	\$0	\$4,200
54110	Telephones	\$975	\$2,350	\$81,705	\$6,500
54210	Postage	\$325	\$800	\$5,900	\$1,550
54310	Utility Services	\$31,000	\$48,300	\$58,000	\$156,900
54311	Utility Services - City Hall	\$0	\$0	\$0	\$0
54312	Utility Services - Streetlighting	\$0	\$436,750	\$0	\$0
54382	Lot Cleaning	\$0	\$0	\$6,000	\$0
54410	Equipment Rental	\$550	\$100	\$500	\$16,500
54451	Trail Lease Costs	\$0	\$0	\$0	\$0
54501	Collection Services	\$0	\$500	\$0	\$0
54510	General Insurance	\$0	\$0	\$0	\$0
54511	General Insurance Settlements	\$0	\$0	\$0	\$0
54630	Repair & Maintenance - Equipment	\$17,500	\$350	\$20,100	\$37,900
54632	Software Maintenance & Licenses	\$0	\$0	\$6,628	\$0
54633	Maint. Agree & Contracts	\$3,100	\$0	\$800	\$0
54634	Web Site Maint & Dev	\$0	\$0	\$0	\$0
54639	Network Development	\$0	\$0	\$0	\$0
54640	Repair & Maintenance - Comm	\$1,750	\$0	\$5,000	\$0
54644	Repair & Maintenance - Town Center	\$0	\$145,000	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$8,200	\$650	\$32,160	\$6,000
54660	Repair & Maintenance - Building	\$5,000	\$0	\$17,645	\$28,400
54661	Repair & Maintenance - City Hall	\$0	\$0	\$0	\$0
54682	Repair & Maintenance - Grounds	\$12,000	\$362,520	\$0	\$151,000
54687	Repair & Maintenance - Irrigation	\$0	\$0	\$0	\$3,000
54720	Fax & Copy Machine	\$100	\$0	\$11,800	\$1,300
54730	Printing Expense	\$100	\$390	\$5,000	\$4,550
54731	Publications-Newsletter	\$0	\$0	\$0	\$0
54750	Map Printing	\$0	\$100	\$0	\$200
54800	Promotional Activities	\$0	\$0	\$7,100	\$21,500
54810	Employee Relations	\$0	\$0	\$2,250	\$0
54850	Scholarship Expense	\$0	\$0	\$0	\$1,000
54880	Summer Youth Program	\$0	\$0	\$0	\$70,000
54890	League and Field Rental Expense	\$0	\$0	\$0	\$68,000
54891	Community Youth Organization	\$0	\$0	\$3,325	\$0
54920	Legal Advertising	\$0	\$2,100	\$0	\$200
54930	Classified Advertising	\$0	\$2,750	\$0	\$0
54950	Recording Fees	\$0	\$100	\$1,000	\$300
55110	Office Supplies	\$300	\$3,300	\$7,845	\$3,150
55120	Computer/Printer/Fax Supplies	\$400	\$940	\$3,555	\$2,300
55201	US 17-92 Tax Payment	\$0	\$0	\$0	\$0

		FY 10 Budget					
		Total	Executive	Gen Gov't	Finance	Gen Svc	Info Svc
55210	Fuel & Oil	\$217,500	\$0	\$0	\$0	\$300	\$0
55220	Tires & Filters	\$24,550	\$0	\$0	\$0	\$100	\$0
55230	Operating Supplies	\$48,830	\$1,900	\$0	\$1,950	\$750	\$500
55230	Operating Supplies - BOWS Board	\$245	\$245	\$0	\$0	\$0	\$0
55240	Uniforms	\$44,330	\$0	\$0	\$0	\$0	\$0
55250	Street Signs	\$11,500	\$0	\$0	\$0	\$0	\$0
55260	Janitorial Supplies	\$27,350	\$0	\$0	\$0	\$4,000	\$0
55262	Holiday Decorations	\$13,700	\$0	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$48,075	\$1,320	\$0	\$2,980	\$1,050	\$1,000
55275	Communications Support	\$900	\$0	\$0	\$800	\$0	\$100
55278	Software Systems	\$2,450	\$800	\$0	\$0	\$0	\$0
55285	Pool/Splash Playground Chemicals	\$5,000	\$0	\$0	\$0	\$0	\$0
55290	Protective Clothing	\$23,150	\$0	\$0	\$0	\$0	\$0
55410	Subscriptions	\$3,165	\$270	\$0	\$0	\$0	\$1,425
55411	Dues & Registrations	\$29,391	\$13,250	\$0	\$2,290	\$350	\$1,085
55420	Operational Books	\$1,050	\$0	\$0	\$0	\$0	\$0
55430	Employee Development	\$36,215	\$1,250	\$0	\$4,400	\$0	\$3,750
55431	Employee Education Incentive	\$20,050	\$1,750	\$0	\$0	\$0	\$3,700
55440	Certification Expense	\$2,500	\$0	\$0	\$0	\$0	\$0
55441	Accreditation Expense	\$5,000	\$0	\$0	\$0	\$0	\$0
56910	Contingencies	\$156,250	\$0	\$156,250	\$0	\$0	\$0
58300	Grants/Aids - Econ Dev	\$7,350	\$7,350	\$0	\$0	\$0	\$0
	Total	\$4,565,693	\$71,635	\$547,605	\$366,805	\$496,550	\$344,567
57160	Lease Purchase-Vehicles	\$121,514	\$0	\$0	\$0	\$0	\$0
	Interfund Transfers						
58115	Transfer to Stormwater	\$20,575	\$0	\$0	\$0	\$0	\$0
58125	Transfer to Other Funds	\$28,100	\$0	\$28,100	\$0	\$0	\$0
58160	Transfer to LOC Debt Service	\$652,000	\$0	\$0	\$0	\$0	\$0
58175	Transfer to Dev Services	\$25,653	\$0	\$0	\$0	\$0	\$0
	Total	\$726,328	\$0	\$28,100	\$0	\$0	\$0
	Capital						
63100	Infrastructure	\$3,000	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$141,914	\$0	\$0	\$4,600	\$0	\$0
64100	Vehicles	\$249,471	\$0	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$208,645	\$1,250	\$0	\$30,145	\$0	\$18,250
65000	Construction in Progress	\$125,000	\$0	\$0	\$0	\$0	\$0
	Total	\$728,030	\$1,250	\$0	\$34,745	\$0	\$18,250
	Total	\$17,139,901	\$640,801	\$575,705	\$1,269,469	\$724,553	\$1,029,729

	<u>PW</u>	<u>Com Dev</u>	<u>Police</u>	<u>Fire</u>	<u>P&R</u>
55210 Fuel & Oil	\$45,500	\$6,200	\$149,000	\$0	\$16,500
55220 Tires & Filters	\$8,100	\$900	\$12,950	\$0	\$2,500
55230 Operating Supplies	\$1,700	\$845	\$29,135	\$0	\$12,050
55230 Operating Supplies - BOWS Board	\$0	\$0	\$0	\$0	\$0
55240 Uniforms	\$4,500	\$350	\$36,480	\$0	\$3,000
55250 Street Signs	\$11,500	\$0	\$0	\$0	\$0
55260 Janitorial Supplies	\$1,600	\$0	\$4,400	\$0	\$17,350
55262 Holiday Decorations	\$13,700	\$0	\$0	\$0	\$0
55270 Small Tools & Equipment	\$7,070	\$1,000	\$11,725	\$0	\$21,930
55275 Communications Support	\$0	\$0	\$0	\$0	\$0
55278 Software Systems	\$0	\$500	\$1,150	\$0	\$0
55285 Pool/Splash Playground Chemicals	\$0	\$0	\$0	\$0	\$5,000
55290 Protective Clothing	\$3,400	\$200	\$16,750	\$0	\$2,800
55410 Subscriptions	\$100	\$470	\$700	\$0	\$200
55411 Dues & Registrations	\$300	\$4,561	\$3,085	\$0	\$4,470
55420 Operational Books	\$100	\$100	\$850	\$0	\$0
55430 Employee Development	\$2,500	\$5,225	\$17,090	\$0	\$2,000
55431 Employee Education Incentive	\$0	\$0	\$14,600	\$0	\$0
55440 Certification Expense	\$0	\$0	\$0	\$0	\$2,500
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	\$184,120	\$1,048,551	\$693,370	\$0	\$812,490
57160 Lease Purchase-Vehicles	\$0	\$0	\$121,514	\$0	\$0
Interfund Transfers					
58115 Transfer to Stormwater	\$20,575	\$0	\$0	\$0	\$0
58125 Transfer to Other Funds	\$0	\$0	\$0	\$0	\$0
58160 Transfer to LOC Debt Service	\$0	\$0	\$0	\$0	\$652,000
58175 Transfer to Dev Services	\$0	\$25,653	\$0	\$0	\$0
Total	\$20,575	\$25,653	\$0	\$0	\$652,000
Capital					
63100 Infrastructure	\$0	\$3,000	\$0	\$0	\$0
64000 Equipment-General	\$0	\$27,000	\$65,314	\$0	\$45,000
64100 Vehicles	\$0	\$0	\$249,471	\$0	\$0
64200 Data Processing Equipment	\$1,250	\$0	\$157,750	\$0	\$0
65000 Construction in Progress	\$0	\$0	\$0	\$0	\$125,000
Total	\$1,250	\$30,000	\$472,535	\$0	\$170,000
Total	\$1,195,726	\$1,675,206	\$7,168,290	\$0	\$2,860,422

**CITY OF WINTER SPRINGS
FISCAL YEAR 2009-2010 BUDGET**

COMPARATIVE GENERAL FUND EXPENDITURE RECAP
Multi-Year Budget Comparison

	2008-2009 Original Budget	2009-2010 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	\$7,995,230	\$7,808,681	-2.33%
51210 Sick Leave Purchase (see Contingencies 56910)	\$130,416	\$0	-100.00%
51214 Overtime Salaries	\$240,870	\$249,257	3.48%
51330 Planning and Zoning Board	\$1,500	\$1,500	0.00%
51340 Board of Adjustments	\$775	\$750	-3.23%
51360 Code Enforcement Board	\$2,000	\$2,700	35.00%
51370 B.O.W.S. Board	\$2,000	\$700	-65.00%
51380 Pension Board of Trustees	\$750	\$700	-6.67%
53190 Districting Commission	\$0	\$525	100.00%
52110 F.I.C.A. Taxes-City Portion	\$634,584	\$616,205	-2.90%
52310 Health/Life Insurance/Dis Ins	\$950,661	\$922,901	-2.92%
52320 Workers' Comp. Insurance	\$188,579	\$165,286	-12.35%
52330 Pension Expense	\$1,212,871	\$1,154,731	-4.79%
52335 Deferred Comp. - City Cont ICMA 457	\$40,062	\$0	-100.00%
	<u>\$11,474,698</u>	<u>\$10,998,336</u>	-4.15%
Operating			
52510 Unemployment Compensation	\$12,000	\$12,000	0.00%
53111 Legal Services - General	\$300,000	\$215,000	-28.33%
53112 Financial Advisor	\$0	\$17,500	0.00%
53117 Legal Services - Labor	\$1,000	\$1,000	0.00%
53118 Legal Services - Litigation	\$0	\$25,000	100.00%
53119 Legal/Actuarial/Consulting- Pension	\$30,000	\$0	-100.00%
53120 Codification	\$6,000	\$6,000	0.00%
53130 Trustee Fees	\$0	\$1,000	0.00%
53140 Pre-Employment/Physicals	\$26,390	\$13,626	-48.37%
53160 Consulting	\$9,000	\$6,500	-27.78%
53179 Consulting Services - Town Center	\$20,000	\$3,500	-82.50%
53180 Consultant Services	\$86,500	\$75,700	-12.49%
53186 Outside Temp Services	\$189,400	\$162,500	-14.20%
53188 Contract Services	\$170,940	\$167,000	-2.30%
53199 Legislative Services	\$5,000	\$2,500	-50.00%
53210 Audit Services	\$32,100	\$44,200	37.69%
53410 Contractual Service Costs	\$6,500	\$86,606	1232.40%
53411 Service Charges	\$7,000	\$11,000	57.14%
54010 Travel & Per Diem	\$44,285	\$33,430	-24.51%
54020 Automobile Allowance	\$9,000	\$7,800	-13.33%
54110 Telephone	\$144,533	\$132,265	-8.49%
54210 Postage	\$81,925	\$83,900	2.41%
54310 Utility Services	\$335,247	\$294,200	-12.24%
54311 Utility Services - City Hall	\$74,455	\$63,000	-15.39%
54312 Utility Services - Streetlighting	\$452,000	\$436,750	-3.37%
54382 Lot Cleaning	\$20,000	\$6,000	-70.00%
54410 Equipment Rental	\$23,550	\$17,650	-25.05%
54451 Trail Lease Costs	\$300	\$300	0.00%
54501 Collection Services	\$1,000	\$500	-50.00%
54510 General Insurance	\$367,100	\$315,000	-14.19%
54511 General Insurance Settlements	\$100,000	\$25,000	-75.00%
54630 Repair & Maintenance - Equipment	\$101,935	\$79,850	-21.67%
54632 Software Maintenance & Licenses Fees	\$8,225	\$9,478	15.23%
54633 Maint. Agree & Contracts	\$314,464	\$271,988	-13.51%
54634 Web Site Maintenance & Development	\$4,290	\$4,434	3.36%
54639 Network Development	\$10,000	\$3,000	-70.00%
54640 Repair & Maintenance - Communications	\$14,100	\$6,750	-52.13%
54644 Repair & Maintenance - Town Center	\$152,000	\$145,000	-4.61%
54650 Repair & Maintenance - Vehicles	\$64,480	\$47,510	-26.32%
54660 Repair & Maintenance - Building	\$80,500	\$51,045	-36.59%
54661 Repair & Maintenance - City Hall	\$25,500	\$25,500	0.00%
54682 Repair & Maintenance - Grounds	\$583,500	\$535,520	-8.22%

CITY OF WINTER SPRINGS
FISCAL YEAR 2009-2010 BUDGET

COMPARATIVE GENERAL FUND EXPENDITURE RECAP
Multi-Year Budget Comparison

	2008-2009 Original Budget	2009-2010 Budget	Percentage Increase (Decrease)
54685 Arbor Maintenance	\$35,000	\$0	-100.00%
54687 Repair & Maintenance - Irrigation	\$4,000	\$3,000	-25.00%
54710 Election Printing	\$300	\$0	-100.00%
54720 Fax & Copy Machine Supplies & Lease	\$27,200	\$25,450	-6.43%
54730 Printing Expense	\$39,400	\$16,815	-57.32%
54731 Publications-Newsletter (prev 58200)	\$37,000	\$6,500	-82.43%
54750 Map Printing	\$1,250	\$300	-76.00%
54800 Promotional Activities	\$32,050	\$34,600	7.96%
54810 Employee Relations	\$17,750	\$15,600	-12.11%
54850 Scholarship Expense	\$1,000	\$1,000	0.00%
54880 Summer Youth Program	\$67,000	\$70,000	4.48%
54890 League and Field Rental Expense	\$63,000	\$68,000	7.94%
54891 Community Youth Organization	\$4,000	\$3,325	-16.88%
54906 Assessments	\$0	\$0	0.00%
54907 Disposal Costs	\$50	\$0	-100.00%
54920 Legal Advertising	\$7,400	\$4,400	-40.54%
54930 Classified Advertising	\$9,000	\$3,750	-58.33%
54950 Recording Fees	\$1,800	\$2,050	13.89%
55110 Office Supplies	\$34,750	\$27,720	-20.23%
55120 Computer Supplies	\$20,510	\$19,575	-4.56%
55201 US 17-92 Tax Payment	\$95,495	\$88,555	-7.27%
55210 Fuel & Oil	\$354,250	\$217,500	-38.60%
55220 Tires & Filters	\$25,525	\$24,550	-3.82%
55230 Operating Supplies	\$59,050	\$48,830	-17.31%
55230 Operating Supplies - BOWS Board	\$845	\$245	-71.01%
55236 Operating Supplies - Food	\$17,000	\$0	-100.00%
55237 Operating Supplies - Drink	\$15,000	\$0	-100.00%
55240 Uniforms	\$46,075	\$44,330	-3.79%
55250 Street Signs	\$13,000	\$11,500	-11.54%
55260 Janitorial Supplies	\$27,750	\$27,350	-1.44%
55262 Holiday Decorations	\$14,000	\$13,700	-2.14%
55270 Small Tools & Equipment	\$62,425	\$48,075	-22.99%
55275 Communications Support	\$3,265	\$900	-72.43%
55278 Communications Support	\$21,525	\$2,450	-88.62%
55285 Pool/Splash Playground Chemicals	\$5,000	\$5,000	0.00%
55290 Protective Clothing	\$29,030	\$23,150	-20.25%
55410 Subscriptions	\$5,125	\$3,165	-38.24%
55411 Dues & Registrations	\$44,636	\$29,391	-34.15%
55420 Operational Books	\$2,950	\$1,050	-64.41%
55430 Employee Development	\$50,524	\$36,215	-28.32%
55431 Employee Education Incentive	\$7,450	\$20,050	169.13%
55440 Certification Expense	\$1,500	\$2,500	66.67%
55441 Accreditation Expense	\$9,000	\$5,000	-44.44%
55470 Reference Library Expense	\$500	\$0	-100.00%
56910 Contingencies (see 51210 Sick Leave Purchase)	\$281,500	\$156,250	-44.49%
58000 Grants and Aids	\$32,000	\$0	-100.00%
58300 Grants and Aids - Econ Dev	\$5,850	\$7,350	25.64%
Total	\$5,546,949	\$4,565,693	-17.69%
57160 Lease Purchase-Vehicles	\$121,514	\$121,514	0.00%
581XX Total Interfund Transfers	\$105,681	\$726,328	587.28%
Capital			
63100 Infrastructure	\$0	\$3,000	0.00%
64000 Equipment-General	\$100,700	\$141,914	40.93%
64100 Vehicles	\$0	\$249,471	0.00%
64200 Data Processing Equipment	\$13,000	\$208,645	1504.96%
65000 Construction in Progress	\$97,750	\$125,000	27.88%
Total	\$211,450	\$728,030	244.30%
Total	\$17,460,292	\$17,139,901	-1.83%

CITY OF WINTER SPRINGS
FISCAL YEAR 2009-2010

GENERAL FUND EXPENDITURES
PRIOR YEAR ACTUALS BY LINE ITEM

		Prior Year Actuals 2007-2008						
		Total	Executive	Gen Gov't	Finance	Gen Svc	Info Svc	PW
Payroll								
51110	Mayor's Expense	\$14,400	\$14,400	\$0	\$0	\$0	\$0	\$0
51111	Commission Expense	\$60,000	\$60,000	\$0	\$0	\$0	\$0	\$0
51210	Regular Salaries	\$9,922,907	\$334,189	\$0	\$571,945	\$239,058	\$398,394	\$669,992
51210	Sick Leave Purchase	\$120,679	\$7,424	\$0	\$3,061	\$1,730	\$2,711	\$2,650
51213	Salary Reimbursement	(\$64,570)	\$0	\$0	\$0	\$0	\$0	(\$320)
51214	Overtime Salaries	\$529,680	\$10,359	\$0	\$4,468	\$274	\$15,087	\$11,117
51330	Planning and Zoning Board	\$1,400	\$1,400	\$0	\$0	\$0	\$0	\$0
51340	Board of Adjustments	\$350	\$350	\$0	\$0	\$0	\$0	\$0
51360	Code Enforcement Board	\$1,875	\$1,875	\$0	\$0	\$0	\$0	\$0
51370	B.O.W.S. Board	\$1,325	\$1,325	\$0	\$0	\$0	\$0	\$0
51380	Pension Board of Trustees	\$700	\$700	\$0	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$781,514	\$25,594	\$0	\$42,839	\$17,862	\$31,045	\$50,502
52310	Health/Life Insurance/Dis Ins	\$1,047,909	\$26,039	\$0	\$44,388	\$25,811	\$37,276	\$88,860
52320	Workers' Comp. Insurance	\$280,036	\$1,110	\$0	\$1,674	\$1,515	\$1,197	\$32,544
52330	Pension Expense	\$1,352,070	\$49,519	\$0	\$74,023	\$32,718	\$45,678	\$86,045
52335	Deferred Comp. - City Cont ICMA 457	\$38,694	\$38,694	\$0	\$0	\$0	\$0	\$0
	Total	\$14,088,969	\$572,978	\$0	\$742,398	\$318,968	\$531,388	\$941,390
Operating								
52510	Unemployment Compensation	\$12,676	\$0	\$0	\$0	\$12,676	\$0	\$0
53111	Legal Services - General	\$297,948	\$0	\$297,948	\$0	\$0	\$0	\$0
53117	Legal Services - Labor	\$24,620	\$0	\$24,620	\$0	\$0	\$0	\$0
53119	Legal/Actuarial/Consulting- Pension	\$59,734	\$0	\$59,734	\$0	\$0	\$0	\$0
53120	Codification	\$7,464	\$7,464	\$0	\$0	\$0	\$0	\$0
53140	Pre-Employment/Physicals	\$37,641	\$88	\$0	\$478	\$0	\$706	\$887
53160	Consulting	\$10,680	\$0	\$0	\$0	\$0	\$0	\$2,223
53161	Consulting - Compensation Study	\$5,900	\$0	\$5,900	\$0	\$0	\$0	\$0
53179	Consulting Services - Town Center	\$3,667	\$0	\$0	\$0	\$0	\$0	\$0
53180	Consultant Services	\$95,737	\$0	\$11,987	\$4,693	\$0	\$25,794	\$0
53186	Outside Temp Services	\$25,214	\$0	\$0	\$1,785	\$0	\$0	\$0
53188	Contract Services	\$131,761	\$0	\$0	\$131,761	\$0	\$0	\$0
53199	Legislative Services	\$4,820	\$0	\$4,820	\$0	\$0	\$0	\$0
53210	Audit Services	\$25,600	\$0	\$0	\$25,600	\$0	\$0	\$0
53211	Administrative Fees	\$81,000	\$0	\$0	\$0	\$0	\$0	\$0
53410	Billing Services Cost	\$73,313	\$0	\$820	\$0	\$0	\$0	\$0
53411	Service Charges	\$5,360	\$0	\$5,324	\$36	\$0	\$0	\$0
54010	Travel & Per Diem	\$31,252	\$8,642	\$0	\$2,020	\$887	\$1,201	\$29
54020	Automobile Allowance	\$9,015	\$4,815	\$0	\$0	\$0	\$0	\$0
54110	Telephone	\$121,005	\$4,191	\$0	\$2,440	\$15,113	\$17,896	\$695
54210	Postage	\$70,561	\$1,572	\$0	\$57,633	\$1,116	\$193	\$217
54310	Utility Services	\$276,158	\$0	\$0	\$0	\$0	\$0	\$26,764
54311	Utility Services - City Hall	\$57,779	\$0	\$0	\$0	\$57,779	\$0	\$0
54312	Utility Services - Streetlighting	\$382,776	\$0	\$0	\$0	\$0	\$0	\$0
54382	Lot Cleaning	\$350	\$0	\$0	\$0	\$0	\$0	\$0
54410	Equipment Rental	\$15,719	\$0	\$0	\$0	\$0	\$0	\$108
54450	Property Lease Costs (Wagner Curve)	\$4,400	\$0	\$4,065	\$0	\$0	\$0	\$0
54451	Trail Lease Costs	\$300	\$0	\$300	\$0	\$0	\$0	\$0
54501	Collection Services	\$235	\$0	\$0	\$0	\$0	\$0	\$0
54510	General Insurance	\$504,458	\$0	\$0	\$15,000	\$489,458	\$0	\$0
54511	General Insurance Settlements	\$24,771	\$0	\$0	\$0	\$24,771	\$0	\$0
54630	Repair & Maintenance - Equipment	\$90,730	\$228	\$0	\$295	\$0	\$47	\$17,756
54632	Software Maintenance & Licenses Fees	\$6,005	\$0	\$0	\$710	\$0	\$0	\$0
54633	Maint. Agree & Contracts	\$275,197	\$0	\$0	\$7,680	\$2,788	\$245,220	\$2,795
54634	Web Site Maintenance & Development	\$3,000	\$0	\$0	\$0	\$0	\$3,000	\$0
54639	Network Development	\$8,480	\$0	\$0	\$0	\$0	\$8,480	\$0
54640	Repair & Maintenance - Communications	\$1,738	\$0	\$0	\$0	\$0	\$0	\$976
54644	Repair & Maintenance - Town Center	\$123,658	\$0	\$0	\$0	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$74,987	\$0	\$0	\$0	\$176	\$0	\$6,513
54660	Repair & Maintenance - Building	\$157,718	\$0	\$0	\$0	\$0	\$0	\$7,130
54661	Repair & Maintenance - City Hall	\$67,801	\$0	\$0	\$0	\$63,358	\$4,443	\$0
54682	Repair & Maintenance - Grounds	\$594,675	\$0	\$0	\$0	\$12,492	\$0	\$8,488
54687	Repair & Maintenance - Irrigation	\$4,001	\$0	\$0	\$0	\$0	\$0	\$0
54720	Fax & Copy Machine Supplies & Lease	\$25,755	\$0	\$0	\$0	\$9,394	\$0	\$59
54730	Printing Expense	\$59,935	\$697	\$0	\$17,592	\$0	\$54	\$48
54731	Publications-Newsletter (prev 58200)	\$43,707	\$43,707	\$0	\$0	\$0	\$0	\$0
54800	Promotional Activities	\$143,391	\$7,159	\$0	\$0	\$0	\$0	\$0
54810	Employee Relations	\$13,355	\$0	\$0	\$0	\$12,855	\$0	\$0
54880	Summer Youth Program	\$28,831	\$0	\$0	\$0	\$0	\$0	\$0
54890	League and Field Rental Expense	\$52,899	\$0	\$0	\$0	\$0	\$0	\$0
54891	Community Youth Organization	\$3,473	\$0	\$0	\$0	\$0	\$0	\$0
54920	Legal Advertising	\$6,341	\$1,347	\$0	\$521	\$0	\$0	\$0
54930	Classified Advertising	\$12,598	\$0	\$0	\$0	\$5,931	\$0	\$0
54950	Recording Fees	\$2,662	\$670	\$0	\$200	\$0	\$0	\$0
54960	Fines and Penalties	\$750	\$0	\$0	\$0	\$0	\$0	\$0
55110	Office Supplies	\$32,162	\$1,928	\$0	\$4,723	\$5,329	\$1,526	\$397
55120	Computer Supplies	\$19,511	\$747	\$0	\$5,518	\$1,165	\$3,724	\$495
55201	US 17-92 Tax Payment	\$110,772	\$0	\$110,772	\$0	\$0	\$0	\$0
55210	Fuel & Oil	\$341,143	\$0	\$0	\$54	\$329	\$0	\$57,471
55220	Tires & Filters	\$29,892	\$0	\$0	\$0	\$0	\$0	\$6,812
55230	Operating Supplies	\$44,796	\$1,297	\$0	\$1,549	\$393	\$653	\$1,785
55230	Operating Supplies - BOWS Board	\$2,155	\$2,155	\$0	\$0	\$0	\$0	\$0
55236	Operating Supplies - Food	\$10,054	\$0	\$0	\$0	\$0	\$0	\$0
55237	Operating Supplies - Drink	\$6,995	\$0	\$0	\$0	\$0	\$0	\$0
55240	Uniforms	\$43,174	\$0	\$0	\$0	\$114	\$0	\$4,383
55250	Street Signs	\$13,438	\$0	\$0	\$0	\$0	\$0	\$13,438
55260	Janitorial Supplies	\$30,081	\$0	\$0	\$0	\$3,643	\$0	\$1,512
55262	Holiday Decorations	\$13,409	\$0	\$0	\$0	\$0	\$0	\$12,779
55270	Small Tools & Equipment	\$76,453	\$437	\$0	\$3,065	\$273	\$9,479	\$8,067
55275	Communications Support	\$927	\$0	\$0	\$0	\$864	\$0	\$0

CITY OF WINTER SPRINGS
FISCAL YEAR 2009-2010

GENERAL FUND EXPENDITURES
PRIOR YEAR ACTUALS BY LINE ITEM

	<u>Com Dev</u>	<u>Police</u>	<u>Fire</u>	<u>P&R</u>
Payroll				
51110	Mayor's Expense	\$0	\$0	\$0
51111	Commission Expense	\$0	\$0	\$0
51210	Regular Salaries	\$401,469	\$4,082,649	\$2,288,383
51210	Sick Leave Purchase	\$7,395	\$73,174	\$15,871
51213	Salary Reimbursement	\$0	(\$60,047)	(\$4,203)
51214	Overtime Salaries	\$2,371	\$217,875	\$244,828
51330	Planning and Zoning Board	\$0	\$0	\$0
51340	Board of Adjustments	\$0	\$0	\$0
51360	Code Enforcement Board	\$0	\$0	\$0
51370	B.O.W.S. Board	\$0	\$0	\$0
51380	Pension Board of Trustees	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$30,738	\$322,902	\$187,045
52310	Health/Life Insurance/Dis Ins	\$37,441	\$439,660	\$257,023
52320	Workers' Comp. Insurance	\$8,977	\$110,196	\$92,852
52330	Pension Expense	\$56,201	\$578,705	\$329,212
52335	Deferred Comp. - City Cont ICMA 457	\$0	\$0	\$0
	Total	\$544,592	\$5,765,114	\$3,411,011
				\$1,261,130
Operating				
52510	Unemployment Compensation	\$0	\$0	\$0
53111	Legal Services - General	\$0	\$0	\$0
53117	Legal Services - Labor	\$0	\$0	\$0
53119	Legal/Actuarial/Consulting- Pension	\$0	\$0	\$0
53120	Codification	\$0	\$0	\$0
53140	Pre-Employment/Physicals	\$0	\$15,475	\$18,182
53160	Consulting	\$0	\$0	\$0
53161	Consulting - Compensation Study	\$0	\$0	\$0
53179	Consulting Services - Town Center	\$3,667	\$0	\$0
53180	Consultant Services	\$53,263	\$0	\$0
53186	Outside Temp Services	\$0	\$0	\$0
53188	Contract Services	\$0	\$0	\$0
53199	Legislative Services	\$0	\$0	\$0
53210	Audit Services	\$0	\$0	\$0
53211	Administrative Fees	\$0	\$0	\$81,000
53410	Billing Services Cost	\$55,222	\$0	\$17,271
53411	Service Charges	\$0	\$0	\$0
54010	Travel & Per Diem	\$1,816	\$14,007	\$1,883
54020	Automobile Allowance	\$0	\$0	\$0
54110	Telephone	\$2,036	\$66,119	\$6,680
54210	Postage	\$738	\$7,722	\$125
54310	Utility Services	\$39,884	\$51,679	\$25,574
54311	Utility Services - City Hall	\$0	\$0	\$0
54312	Utility Services - Streetlighting	\$382,776	\$0	\$0
54382	Lot Cleaning	\$0	\$350	\$0
54410	Equipment Rental	\$0	\$408	\$467
54450	Property Lease Costs (Wagner Curve)	\$0	\$0	\$0
54451	Trail Lease Costs	\$0	\$0	\$0
54501	Collection Services	\$235	\$0	\$0
54510	General Insurance	\$0	\$0	\$0
54511	General Insurance Settlements	\$0	\$0	\$0
54630	Repair & Maintenance - Equipment	\$0	\$18,171	\$8,245
54632	Software Maintenance & Licenses Fees	\$0	\$5,295	\$0
54633	Maint. Agree & Contracts	\$0	\$14,401	\$2,188
54634	Web Site Maintenance & Development	\$0	\$0	\$0
54639	Network Development	\$0	\$0	\$0
54640	Repair & Maintenance - Communications	\$0	\$0	\$762
54644	Repair & Maintenance - Town Center	\$123,658	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$190	\$37,382	\$24,976
54660	Repair & Maintenance - Building	\$0	\$54,340	\$9,873
54661	Repair & Maintenance - City Hall	\$0	\$0	\$0
54682	Repair & Maintenance - Grounds	\$379,701	\$0	\$0
54687	Repair & Maintenance - Irrigation	\$0	\$0	\$0
54720	Fax & Copy Machine Supplies & Lease	\$0	\$11,864	\$3,333
54730	Printing Expense	\$44	\$4,598	\$16,826
54731	Publications-Newsletter (prev 58200)	\$0	\$0	\$0
54800	Promotional Activities	\$0	\$7,211	\$985
54810	Employee Relations	\$0	\$500	\$0
54880	Summer Youth Program	\$0	\$0	\$0
54890	League and Field Rental Expense	\$0	\$0	\$0
54891	Community Youth Organization	\$0	\$3,473	\$0
54920	Legal Advertising	\$4,165	\$0	\$0
54930	Classified Advertising	\$4,404	\$0	\$2,263
54950	Recording Fees	\$1,402	\$290	\$0
54960	Fines and Penalties	\$0	\$0	\$0
55110	Office Supplies	\$2,834	\$10,298	\$952
55120	Computer Supplies	\$1,471	\$2,757	\$649
55201	US 17-92 Tax Payment	\$0	\$0	\$0
55210	Fuel & Oil	\$7,793	\$209,112	\$34,422
55220	Tires & Filters	\$125	\$17,182	\$3,461
55230	Operating Supplies	\$622	\$23,698	\$3,763
55230	Operating Supplies - BOWS Board	\$0	\$0	\$0
55236	Operating Supplies - Food	\$0	\$0	\$0
55237	Operating Supplies - Drink	\$0	\$0	\$0
55240	Uniforms	\$1,099	\$26,503	\$8,260
55250	Street Signs	\$0	\$0	\$0
55260	Janitorial Supplies	\$0	\$3,942	\$3,588
55262	Holiday Decorations	\$0	\$630	\$0
55270	Small Tools & Equipment	\$6,351	\$21,916	\$8,191
55275	Communications Support	\$63	\$0	\$0

GENERAL FUND EXPENDITURES
PRIOR YEAR ACTUALS BY LINE ITEM

		Prior Year Actuals 2007-2008						
	<u>Total</u>	<u>Executive</u>	<u>Gen Gov't</u>	<u>Finance</u>	<u>Gen Svc</u>	<u>Info Svc</u>	<u>PW</u>	
55278	New Software-Systems	\$24,698	\$1,643	\$0	\$2,630	\$0	\$11,712	\$0
55285	Pool/Splash Playground Chemicals	\$3,022	\$0	\$0	\$0	\$0	\$0	\$0
55290	Protective Clothing	\$39,249	\$0	\$0	\$0	\$0	\$0	\$3,158
55410	Subscriptions	\$3,362	\$202	\$0	\$0	\$0	\$1,425	\$25
55411	Dues & Registrations	\$31,832	\$19,009	\$0	\$1,415	\$326	\$285	\$60
55420	Operational Books	\$1,382	\$0	\$0	\$0	\$0	\$0	\$104
55430	Employee Development	\$54,994	\$185	\$0	\$2,064	\$289	\$20,804	\$2,508
55431	Employee Education Incentive	\$6,776	\$693	\$0	\$0	\$0	\$0	\$0
55440	Certification Expense	\$2,350	\$0	\$0	\$0	\$0	\$0	\$0
55441	Accreditation Expense	\$6,483	\$0	\$0	\$0	\$0	\$0	\$0
58000	Grants and Aids	\$12,741	\$5,850	\$0	\$0	\$0	\$0	\$0
58300	Grants and Aids - Economic Development	\$218,350	\$10,000	\$208,350	\$0	\$0	\$0	\$0
	Total	\$5,383,802	\$124,726	\$734,640	\$289,462	\$721,519	\$356,642	\$187,682
57160	Lease Purchase-Vehicles	\$121,486	\$0	\$0	\$0	\$0	\$0	\$0
	Interfund Transfers							
58115	Transfer to Stormwater	\$18,355	\$0	\$0	\$0	\$0	\$0	\$18,355
58125	Transfer to Other Funds	\$500	\$0	\$0	\$0	\$0	\$0	\$0
58160	Transfer to LOC Debt Service Fund	\$60,000	\$0	\$0	\$0	\$0	\$0	\$0
58175	Transfer to Dev Services Fund	\$24,431	\$0	\$0	\$0	\$0	\$0	\$0
	Total	\$103,286	\$0	\$0	\$0	\$0	\$0	\$18,355
	Capital							
62000	Buildings	\$6,014	\$0	\$0	\$0	\$4,067	\$0	\$0
63100	Infrastructure	\$7,972	\$0	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$140,263	\$0	\$0	\$0	\$0	\$0	\$0
64100	Vehicles	\$31,000	\$0	\$0	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$124,686	\$2,776	\$0	\$3,236	\$0	\$104,855	\$0
64300	Furniture / Office Equipment	\$13,048	\$0	\$0	\$0	\$0	\$0	\$0
64400	Machinery	\$8,266	\$0	\$0	\$0	\$0	\$8,266	\$0
65000	Construction in Progress	\$3,070	\$0	\$0	\$0	\$3,070	\$0	\$0
	Total	\$334,319	\$2,776	\$0	\$3,236	\$7,137	\$113,121	\$0
	Total	\$20,031,862	\$700,480	\$734,640	\$1,035,096	\$1,047,624	\$1,001,151	\$1,147,427

GENERAL FUND EXPENDITURES
PRIOR YEAR ACTUALS BY LINE ITEM

	<u>Com Dev</u>	<u>Police</u>	<u>Fire</u>	<u>P&R</u>
55278 New Software-Systems	\$1,196	\$6,020	\$0	\$1,497
55285 Pool/Splash Playground Chemicals	\$0	\$0	\$0	\$3,022
55290 Protective Clothing	\$153	\$22,566	\$10,913	\$2,459
55410 Subscriptions	\$386	\$1,324	\$0	\$0
55411 Dues & Registrations	\$3,863	\$2,640	\$561	\$3,673
55420 Operational Books	\$85	\$806	\$387	\$0
55430 Employee Development	\$3,658	\$6,451	\$15,820	\$3,215
55431 Employee Education Incentive		\$4,208	\$1,875	
55440 Certification Expense	\$0	\$0	\$0	\$2,350
55441 Accreditation Expense	\$0	\$6,483	\$0	\$0
58000 Grants and Aids	\$6,891	\$0	\$0	\$0
58300 Grants and Aids - Economic Development	\$0	\$0	\$0	\$0
Total	\$1,089,791	\$679,821	\$313,475	\$886,044
57160 Lease Purchase-Vehicles	\$0	\$121,486	\$0	\$0
Interfund Transfers				
58115 Transfer to Stormwater	\$0	\$0	\$0	\$0
58125 Transfer to Other Funds	\$0	\$0	\$500	\$0
58160 Transfer to LOC Debt Service Fund	\$0	\$0	\$0	\$60,000
58175 Transfer to Dev Services Fund	\$24,431	\$0	\$0	\$0
Total	\$24,431	\$0	\$500	\$60,000
Capital				
62000 Buildings	\$0	\$0	\$1,947	\$0
63100 Infrastructure	\$7,972	\$0	\$0	\$0
64000 Equipment-General	\$0	\$125,920	\$0	\$14,343
64100 Vehicles	\$31,000	\$0	\$0	\$0
64200 Data Processing Equipment	\$1,255	\$11,101	\$0	\$1,463
64300 Furniture / Office Equipment	\$2,055	\$10,993	\$0	\$0
64400 Machinery	\$0	\$0	\$0	\$0
65000 Construction in Progress	\$0	\$0	\$0	\$0
Total	\$42,282	\$148,014	\$1,947	\$15,806
Total	\$1,701,096	\$6,714,435	\$3,726,933	\$2,222,980

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GOVERNMENTAL FUNDS

Budget Data

(exclusive of General Fund)

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	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget	
Special Revenue Funds								
102	Police Education Fund	\$18,431	\$20,070	\$20,070	\$15,345	\$28,060	\$0	\$28,060
103	Special Law Enf. Trust Fund - Local	\$34,400	\$450	\$13,978	\$22,993	\$50	\$0	\$50
104	Transportation Improvement Fund	\$520,924	\$510,370	\$478,180	\$477,115	\$500,247	\$0	\$500,247
107	Solid Waste/Recycling Fund	\$2,679,574	\$2,672,000	\$2,672,000	\$2,545,400	\$2,550,300	\$0	\$2,550,300
108	Special Law Enf. Trust Fund - Federal	\$34,386	\$300	\$300	\$5,126	\$45	\$0	\$45
109	Emergency & Disaster Relief Fund	\$17,722	\$11,000	\$11,000	\$2,800	\$1,000	\$0	\$1,000
110	Arbor Fund	\$136,759	\$161,450	\$44,450	\$41,020	\$17,300	\$0	\$17,300
112	HOA Projects - Streetlighting & Signage Fund	\$275	\$50	\$50	\$25	\$40	\$0	\$40
114	Storm Reserve Fund	\$141,682	\$144,100	\$147,128	\$155,078	\$138,700	\$0	\$138,700
115	Road Improvements Fund	\$2,754,317	\$3,704,400	\$3,704,400	\$956,900	\$3,836,000	\$0	\$3,836,000
116	Veterans Memorial Trust Fund	\$14,867	\$0	\$9,000	\$9,380	\$140	\$0	\$140
117	HOA Projects - Street & Sign Fund (Non-escrow)	\$393	\$0	\$20,800	\$19,617	\$0	\$0	\$0
140	Transportation Impact Fee Fund	\$162,036	\$662,450	\$662,450	\$2,500	\$1,025	\$0	\$1,025
145	Public Buildings Impact Fee Fund	\$35,080	\$133,100	\$133,100	\$1,500	\$2,800	\$0	\$2,800
150	Police Impact Fee Fund	\$31,291	\$91,800	\$6,224	\$3,999	\$900	\$0	\$900
155	Parks Impact Fee Fund	\$113,735	\$188,500	\$33,242	\$4,767	\$50	\$0	\$50
160	Fire Impact Fee Fund	\$62,276	\$217,200	\$217,200	\$4,000	\$7,300	\$0	\$7,300
170	Medical Transport Services Fund	\$286,810	\$10,200	\$10,200	\$3,300	\$4,300	\$0	\$4,300
172	Public and Comm Service Tax Fund	\$3,970,781	\$4,128,500	\$4,128,500	\$4,273,000	\$4,145,000	\$0	\$4,145,000
174	Electric Franchise Fee Fund	\$1,750,156	\$1,720,000	\$1,720,000	\$1,890,000	\$1,885,000	\$0	\$1,885,000
		\$12,765,895	\$14,375,940	\$14,032,272	\$10,433,865	\$13,118,257	\$0	\$13,118,257
Special Assessment Fund								
175	Fire Assessment Fee Fund	\$1,239,441	\$283,721	\$283,721	\$210,268	\$74,053	\$0	\$74,053
Special Assessment Funds - TLBD								
182	TLBD Debt Service Fund	\$171,642	\$168,825	\$166,680	\$166,680	\$166,573	\$0	\$166,573
213	TLBD <u>Phase II</u> Debt Service Fund	\$41,582	\$40,750	\$78,551	\$78,566	\$40,718	\$0	\$40,718
184	TLBD Maintenance Fund	\$703,733	\$526,450	\$540,705	\$549,655	\$498,100	\$0	\$498,100
185	TLBD <u>Phase II</u> Maintenance Fund	\$2,073	\$0	\$0	\$0	\$0	\$0	\$0
313	TLBD <u>Phase II</u> Improvements C.P. Fund	\$5,133	\$280	\$78	\$93	\$0	\$0	\$0
		\$924,163	\$736,305	\$786,014	\$794,994	\$705,391	\$0	\$705,391
Special Assessment Funds - Oak Forest								
191	Oak Forest Maintenance Fund	\$59,041	\$53,360	\$58,395	\$58,200	\$53,165	\$0	\$53,165
192	Oak Forest Debt Service Fund	\$59,237	\$76,252	\$74,312	\$74,037	\$58,455	\$317,500	\$375,955
309	Oak Forest Capital Projects Fund	\$696	\$130	\$14	\$14	\$0	\$0	\$0
		\$118,974	\$129,742	\$132,721	\$132,251	\$111,620	\$317,500	\$429,120
Debt Service Funds								
206	2003 Debt Service Fund	\$888,081	\$868,000	\$868,000	\$859,400	\$891,000	\$0	\$891,000
215	1999 Debt Service Fund	\$132,960	\$147,500	\$147,500	\$146,275	\$178,650	\$0	\$178,650
225	Central Winds G.O. Debt Service Fund	\$220,998	\$215,667	\$215,667	\$213,675	\$192,612	\$28,100	\$220,712
230	2004 C.P. Debt Service Fund	\$60,050	\$60,230	\$60,230	\$60,550	\$0	\$652,000	\$652,000
		\$1,302,089	\$1,291,397	\$1,291,397	\$1,279,900	\$1,262,262	\$680,100	\$1,942,362
Capital Project Funds								
305	1999 Construction C.P. Fund	\$41,143	\$307,400	\$20,577	\$18,377	\$303,300	\$0	\$303,300
306	Revolving Rehab C.P. Fund	\$24,883	\$15,500	\$18,480	\$6,380	\$7,500	\$0	\$7,500
311	Utility/Public Works Facility C.P. Fund	\$579,894	\$208,000	\$8,000	\$5,700	\$203,500	\$0	\$203,500
312	City Hall Expansion C.P. Fund	\$250	\$0	\$0	\$40	\$0	\$0	\$0
314	HMGF C.P. Fund	\$99,468	\$50	\$78	\$78	\$0	\$0	\$0
315	Trotwood Improvements C.P. Fund	\$220,695	\$200,000	\$250,386	\$233,519	\$0	\$0	\$0
316	Senior Center Expansion C.P. Fund	\$762,292	\$50	\$139	\$139	\$0	\$0	\$0
		\$1,728,625	\$731,000	\$297,660	\$264,233	\$514,300	\$0	\$514,300
TOTAL GOV'TAL FUND REVENUES/TRANSFERS								
		\$18,079,187	\$17,548,105	\$16,823,785	\$13,115,511	\$15,785,883	\$997,600	\$16,783,483

	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
Special Revenue Funds							
102 Police Education Fund	\$43,476	\$20,000	\$20,000	\$1,780	\$25,000	\$0	\$25,000
103 Special Law Enf. Trust Fund - Local	\$14,409	\$22,500	\$60,747	\$60,707	\$5,000	\$6,000	\$11,000
104 Transportation Improvement Fund	\$675,731	\$612,800	\$512,800	\$448,500	\$534,800	\$59,800	\$594,600
107 Solid Waste/Recycling Fund	\$2,518,096	\$2,544,621	\$2,557,121	\$2,532,121	\$2,580,000	\$0	\$2,580,000
108 Special Law Enf. Trust Fund - Federal	\$28,046	\$14,500	\$43,921	\$43,921	\$8,000	\$2,500	\$10,500
109 Emergency & Disaster Relief Fund	\$6,428	\$0	\$0	\$4,500	\$3,000	\$0	\$3,000
110 Arbor Fund	\$131,863	\$19,490	\$44,490	\$38,000	\$16,990	\$1,000	\$17,990
112 HOA Projects - Streetlighting & Signage Fund	\$5,017	\$5,757	\$5,558	\$0	\$48	\$0	\$48
114 Storm Reserve Fund	\$12,268	\$0	\$67,304	\$74,423	\$0	\$0	\$0
115 Road Improvements Fund	\$2,788,441	\$4,439,465	\$4,148,854	\$841,497	\$4,265,183	\$0	\$4,265,183
116 Veteran's Memorial Trust Fund	\$0	\$0	\$2,746	\$2,746	\$2,000	\$0	\$2,000
117 HOA Projects - Street & Sign Fund (Non-escrow)	\$393	\$0	\$20,800	\$19,617	\$0	\$0	\$0
140 Transportation Impact Fee Fund	\$402,625	\$315,000	\$315,000	\$33,000	\$81,000	\$0	\$81,000
145 Public Buildings Impact Fee Fund	\$6,380	\$0	\$0	\$0	\$0	\$0	\$0
150 Police Impact Fee Fund	\$57,970	\$25,137	\$16,427	\$12,620	\$0	\$38,545	\$38,545
155 Parks Impact Fee Fund	\$222,037	\$50,000	\$0	\$0	\$0	\$0	\$0
160 Fire Impact Fee Fund	\$14,508	\$0	\$0	\$0	\$0	\$0	\$0
170 Medical Transport Service Fund	\$214,302	\$5,354	\$5,354	\$5,446	\$0	\$0	\$0
172 Public and Comm Service Tax Fund	\$3,964,393	\$4,128,500	\$4,128,500	\$4,279,388	\$4,145,000	\$0	\$4,145,000
174 Electric Franchise Fee Fund	\$1,750,156	\$1,720,000	\$1,720,000	\$1,890,000	\$1,885,000	\$0	\$1,885,000
	\$12,856,539	\$13,923,124	\$13,669,622	\$10,288,266	\$13,551,021	\$107,845	\$13,658,866
Special Assessment Fund							
175 Fire Assessment Fee Fund	\$1,235,082	\$285,221	\$285,221	\$190,600	\$93,721	\$0	\$93,721
Special Assessment Funds - TLBD							
182 TLBD Debt Service Fund	\$157,541	\$165,566	\$164,222	\$163,126	\$157,808	\$0	\$157,808
213 TLBD Phase II Debt Service Fund	\$42,055	\$32,356	\$70,157	\$68,032	\$31,892	\$0	\$31,892
184 TLBD Maintenance Fund	\$504,461	\$572,475	\$571,260	\$544,567	\$544,523	\$87,000	\$631,523
185 TLBD Phase II Maintenance Fund	\$167,479	\$0	\$0	\$0	\$0	\$0	\$0
313 TLBD Phase II Improvements C.P. Fund	\$230,264	\$37,525	\$37,801	\$37,816	\$0	\$0	\$0
	\$1,101,800	\$807,922	\$843,440	\$813,541	\$734,223	\$87,000	\$821,223
Special Assessment Funds - Oak Forest							
191 Oak Forest Maintenance Fund	\$50,746	\$54,188	\$58,950	\$57,023	\$53,527	\$0	\$53,527
192 Oak Forest Debt Service Fund	\$56,903	\$77,272	\$75,332	\$74,578	\$57,450	\$317,500	\$374,950
309 Oak Forest C.P. Fund	\$23,668	\$17,477	\$15,537	\$15,537	\$0	\$0	\$0
	\$131,317	\$148,937	\$149,819	\$147,138	\$110,977	\$317,500	\$428,477
Debt Service Funds							
206 2003 Debt Service Fund	\$644,507	\$878,250	\$878,250	\$877,250	\$880,600	\$0	\$880,600
215 1999 Debt Service Fund	\$364,310	\$142,300	\$142,300	\$141,600	\$159,000	\$0	\$159,000
225 Central Winds G.O. Debt Service Fund	\$222,317	\$224,000	\$224,000	\$223,931	\$221,050	\$0	\$221,050
230 2004 C.P. Debt Service Fund	\$35,525	\$80,000	\$80,000	\$78,000	\$3,500	\$656,000	\$659,500
	\$1,266,659	\$1,324,550	\$1,324,550	\$1,320,781	\$1,264,150	\$656,000	\$1,920,150
Capital Project Funds							
305 1999 Construction C.P. Fund	\$286,686	\$1,302,950	\$1,040,337	\$140,770	\$1,200,575	\$0	\$1,200,575
306 Revolving Rehab C.P. Fund	\$18,084	\$10,220	\$13,200	\$8,720	\$3,500	\$0	\$3,500
311 Utility/Public Works Facility C.P. Fund	\$8,367	\$1,746,218	\$1,538,245	\$600,000	\$1,139,000	\$0	\$1,139,000
312 City Hall Expansion C.P. Fund	\$99	\$0	\$0	\$10,216	\$0	\$0	\$0
314 HMGP C.P. Fund	\$97,865	\$0	\$4,754	\$4,754	\$0	\$0	\$0
315 Trotwood Improvements C.P. Fund	\$11,935	\$467,627	\$473,186	\$456,280	\$0	\$0	\$0
316 Senior Center Expansion C.P. Fund	\$759,029	\$0	\$3,412	\$3,412	\$0	\$0	\$0
	\$1,182,065	\$3,527,015	\$3,073,134	\$1,224,152	\$2,343,075	\$0	\$2,343,075
TOTAL OTHER GOV'TAL FUND EXPENDITURES	\$17,773,462	\$20,016,769	\$19,345,786	\$13,984,478	\$18,097,167	\$1,168,345	\$19,265,512
CHANGE IN FUND BALANCE - OTHER GOV'TAL FUNDS							
FUND BALANCE - October 1	\$11,351,764	\$11,517,728	\$11,657,489	\$11,653,130	\$10,784,163	\$0	\$10,784,163
Appropriation TO (FROM) Fund Balance	\$305,725	(\$2,468,664)	(\$2,522,001)	(\$868,967)	(\$2,311,284)	(\$170,745)	(\$2,482,029)
FUND BALANCE - September 30	\$11,657,489	\$9,049,064	\$9,135,488	\$10,784,163	\$8,472,879	\$0	\$8,302,134

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
Sources								
	Revenues	\$15,813,110	\$15,828,628	\$15,510,281	\$11,822,973	\$14,084,883	\$317,500	\$14,402,383
	Transfers	\$2,266,077	\$1,719,477	\$1,313,504	\$1,292,538	\$1,701,000	\$680,100	\$2,381,100
	Total Sources	\$18,079,187	\$17,548,105	\$16,823,785	\$13,115,511	\$15,785,883	\$997,600	\$16,783,483
Applications								
	Payroll	\$87,823	\$354	\$354	\$403	\$0	\$0	\$0
	Operating	\$3,451,789	\$3,163,734	\$3,272,256	\$3,150,233	\$3,090,988	\$95,500	\$3,186,488
	Debt Service	\$1,509,775	\$1,579,750	\$1,613,086	\$1,607,752	\$1,497,300	\$973,500	\$2,470,800
	Transfers	\$8,325,346	\$6,971,484	\$6,612,268	\$6,775,131	\$6,936,129	\$0	\$6,936,129
	Capital	\$4,398,729	\$8,301,447	\$7,847,822	\$2,450,959	\$6,572,750	\$99,345	\$6,672,095
	Total Applications	\$17,773,462	\$20,016,769	\$19,345,786	\$13,984,478	\$18,097,167	\$1,168,345	\$19,265,512

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
351300	Fines and Forfeitures	\$17,626	\$20,000	\$20,000	\$15,000	\$16,000	\$0	\$16,000
366000	Donations (WorkForce Central Florida)	\$0	\$0	\$0	\$0	\$12,000	\$0	\$12,000
369100	Misc Revenue	\$509	\$0	\$0	\$345	\$0	\$0	\$0
361100	Interest Earned	\$296	\$70	\$70	\$0	\$60	\$0	\$60
	Total Revenues	\$18,431	\$20,070	\$20,070	\$15,345	\$28,060	\$0	\$28,060
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$18,431	\$20,070	\$20,070	\$15,345	\$28,060	\$0	\$28,060
EXPENDITURES & TRANSFERS								
53680	Unrecognized Gain/Loss	\$173	\$0	\$0	\$0	\$0	\$0	\$0
55430	Employee Development	\$43,303	\$20,000	\$20,000	\$1,780	\$25,000	\$0	\$25,000
	Total Operating	\$43,476	\$20,000	\$20,000	\$1,780	\$25,000	\$0	\$25,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$43,476	\$20,000	\$20,000	\$1,780	\$25,000	\$0	\$25,000
CHANGE IN FUND BALANCE								
	FUND BALANCE - October 1	\$29,552	\$4,245	\$4,507	\$4,507	\$18,072		\$18,072
	Appropriation TO (FROM) Fund Balance	(\$25,045)	\$70	\$70	\$13,565	\$3,060	\$0	\$3,060
	FUND BALANCE - September 30	\$4,507	\$4,315	\$4,577	\$18,072	\$21,132		\$21,132

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
351200	Confiscated Property - Local	\$33,558	\$0	\$13,528	\$22,793	\$0	\$0	\$0
361100	Interest Earned	\$842	\$450	\$450	\$200	\$50	\$0	\$50
	Total Revenues	\$34,400	\$450	\$13,978	\$22,993	\$50	\$0	\$50
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$34,400	\$450	\$13,978	\$22,993	\$50	\$0	\$50
EXPENDITURES & TRANSFERS								
53111	Other Legal Services	\$203	\$0	\$0	\$0	\$0	\$0	\$0
53680	Unrecognized Gain/Loss	\$321	\$0	\$0	\$0	\$0	\$0	\$0
55270	Small Tools and Equipment	\$8,132	\$6,500	\$6,986	\$6,986	\$0	\$6,000	\$6,000
55431	Employee Education Incentive	\$0	\$15,000	\$15,000	\$15,000	\$5,000	\$0	\$5,000
58000	Grants & Aids (Project Graduation)	\$1,000	\$1,000	\$1,800	\$1,800	\$0	\$0	\$0
	Total Operating	\$9,656	\$22,500	\$23,786	\$23,786	\$5,000	\$6,000	\$11,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$0	\$0	\$7,540	\$7,500	\$0	\$0	\$0
64100	Vehicles	\$0	\$0	\$29,421	\$29,421	\$0	\$0	\$0
64200	Data Processing	\$4,753	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$4,753	\$0	\$36,961	\$36,921	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$14,409	\$22,500	\$60,747	\$60,707	\$5,000	\$6,000	\$11,000
CHANGE IN FUND BALANCE								
	FUND BALANCE - October 1	\$29,702	\$40,982	\$49,693	\$49,693	\$11,979		\$11,979
	Appropriation TO (FROM) Fund Balance	\$19,991	(\$22,050)	(\$46,769)	(\$37,714)	(\$4,950)	(\$6,000)	(\$10,950)
	FUND BALANCE - September 30	\$49,693	\$18,932	\$2,924	\$11,979	\$7,029		\$1,029

Small Tools and Equipment:	
Noise/Flash Diversionary Device	\$650
Chemical Munitions (40mm, 12 gauge, hand canisters)	\$3,850
Glock 22 Handguns (2)	\$900
Tech Services Copy Stand	\$600
	<u>\$6,000</u>

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
312410	Local Option Gas Tax (prev 312400)	\$493,239	\$495,000	\$462,810	\$462,810	\$484,758	\$0	\$484,758
344900	FDOT Reimbursement - Traffic Signal	\$14,040	\$12,020	\$12,020	\$12,805	\$13,189	\$0	\$13,189
361100	Interest Earned	\$13,645	\$3,350	\$3,350	\$1,500	\$2,300	\$0	\$2,300
	Total Revenues	\$520,924	\$510,370	\$478,180	\$477,115	\$500,247	\$0	\$500,247
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$520,924	\$510,370	\$478,180	\$477,115	\$500,247	\$0	\$500,247
EXPENDITURES & TRANSFERS								
53180	Consultant Services	\$1,788	\$10,000	\$10,000	\$5,000	\$5,000	\$0	\$5,000
53680	Unrecognized Gain/Loss	\$4,591	\$0	\$0	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$0	\$300	\$300	\$100	\$100	\$0	\$100
54310	Utility Services (Traffic Control Devices)	\$10,437	\$13,000	\$13,000	\$13,000	\$13,000	\$0	\$13,000
54620	Repair & Maintenance - Traffic Control Devices	\$64,899	\$47,000	\$47,000	\$45,000	\$45,000	\$0	\$45,000
54621	Repair & Maintenance - Roads	\$18,333	\$33,000	\$33,000	\$33,000	\$33,000	\$0	\$33,000
54622	Repair & Maintenance - Bridges	\$1,088	\$5,000	\$5,000	\$3,000	\$2,000	\$0	\$2,000
54624	Repair & Maintenance - Sidewalks	\$59,359	\$30,000	\$30,000	\$30,000	\$30,000	\$0	\$30,000
54625	Repair & Maintenance - Stamped Asphalt	\$11,150	\$1,000	\$1,000	\$0	\$1,000	\$0	\$1,000
54630	Repair & Maintenance - Equipment	\$2,915	\$2,500	\$2,500	\$2,000	\$2,500	\$0	\$2,500
54635	Striping	\$4,159	\$5,000	\$5,000	\$5,000	\$5,000	\$0	\$5,000
54682	Repair & Maintenance - Grounds	\$38,829	\$30,000	\$30,000	\$20,000	\$25,000	\$0	\$25,000
54920	Legal Advertising	\$0	\$300	\$300	\$200	\$200	\$0	\$200
55270	Small Tools & Equipment	\$1,296	\$5,000	\$5,000	\$3,000	\$3,000	\$0	\$3,000
	Total Operating	\$218,844	\$182,100	\$182,100	\$159,300	\$164,800	\$0	\$164,800
58161	Transfer to Capital Projects Fund (#311)	\$100,000	\$100,000	\$0	\$0	\$100,000	\$0	\$100,000
	Total Transfers	\$100,000	\$100,000	\$0	\$0	\$100,000	\$0	\$100,000
64000	Equipment-General	\$26,604	\$6,700	\$6,700	\$4,200	\$0	\$10,800	\$10,800
64100	Vehicles	\$149,791	\$0	\$0	\$0	\$0	\$49,000	\$49,000
64400	Machinery	\$0	\$14,000	\$14,000	\$11,000	\$0	\$0	\$0
65000	30014 CIP - Sidewalks	\$0	\$30,000	\$30,000	\$5,000	\$5,000	\$0	\$5,000
65000	30073 CIP - Underdrains	\$0	\$30,000	\$30,000	\$20,000	\$15,000	\$0	\$15,000
65000	30075 CIP - Resurfacing	\$180,492	\$250,000	\$250,000	\$249,000	\$250,000	\$0	\$250,000
	Total Capital	\$356,887	\$330,700	\$330,700	\$289,200	\$270,000	\$59,800	\$329,800
	TOTAL EXPENDITURES/TRANSFERS	\$675,731	\$612,800	\$512,800	\$448,500	\$534,800	\$59,800	\$594,600
CHANGE IN FUND BALANCE								
	FUND BALANCE - October 1	\$490,587	\$274,678	\$335,780	\$335,780	\$364,395		\$364,395
	Appropriation TO (FROM) Fund Balance	(\$154,807)	(\$102,430)	(\$34,620)	\$28,615	(\$34,553)	(\$59,800)	(\$94,353)
	FUND BALANCE - September 30	\$335,780	\$172,248	\$301,160	\$364,395	\$329,842		\$270,042

Equipment - General:

Mobile Radio \$2,800
Engine Analyzer \$8,000
\$10,800

Vehicle

Ford F-450 Light Dump Truck \$49,000
(replace #24 - 1995)

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

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
323700	Franchise Fees - Commercial (prev #313700)	\$60,857	\$65,000	\$65,000	\$53,000	\$55,000	\$0	\$55,000
323701	Franchise Fees - Residential (prev #313701)	\$46,782	\$40,000	\$40,000	\$40,000	\$40,000	\$0	\$40,000
331340	<u>30137</u> Federal Grant (TS Fay)	\$2,682	\$0	\$0	\$0	\$0	\$0	\$0
334340	<u>30137</u> State Grant (TS Fay)	\$447	\$0	\$0	\$0	\$0	\$0	\$0
338001	Recycling Revenue	\$130,791	\$100,000	\$100,000	\$28,000	\$28,000	\$0	\$28,000
338002	Environmental Revenue Share	\$50,670	\$50,000	\$50,000	\$43,000	\$43,000	\$0	\$43,000
343410	Billed Services - Residential	\$2,368,656	\$2,400,000	\$2,400,000	\$2,375,000	\$2,375,000	\$0	\$2,375,000
361100	Interest	\$16,298	\$15,000	\$15,000	\$4,000	\$6,900	\$0	\$6,900
343420	Other (Recycle Bins)	\$2,391	\$2,000	\$2,000	\$2,400	\$2,400	\$0	\$2,400
	Total Revenues	\$2,679,574	\$2,672,000	\$2,672,000	\$2,545,400	\$2,550,300	\$0	\$2,550,300
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$2,679,574	\$2,672,000	\$2,672,000	\$2,545,400	\$2,550,300	\$0	\$2,550,300
EXPENDITURES & TRANSFERS								
53111	Other Legal	\$0	\$0	\$0	\$100	\$0	\$0	\$0
53180	Consulting Services	\$2,915	\$3,000	\$3,000	\$2,300	\$2,500	\$0	\$2,500
53410	Performance Bonus	\$11,362	\$12,500	\$12,500	\$11,500	\$15,000	\$0	\$15,000
53680	Unrecognized Gain/Loss	\$5,381	\$0	\$0	\$0	\$0	\$0	\$0
54314	Utility Services - Solid Waste (prev #59220)	\$1,656,156	\$1,700,000	\$1,700,000	\$1,700,000	\$1,742,500	\$0	\$1,742,500
54907	Seminole County (Landfill Disposal)	\$572,170	\$550,000	\$550,000	\$535,000	\$550,000	\$0	\$550,000
55230	Operating Supplies - Recycling Bins	\$0	\$0	\$12,500	\$12,100	\$0	\$0	\$0
	Total Operating	\$2,247,984	\$2,265,500	\$2,278,000	\$2,261,000	\$2,310,000	\$0	\$2,310,000
58114	Transfer to Storm Reserve Fund	\$133,662	\$138,000	\$138,000	\$134,000	\$135,000	\$0	\$135,000
58130	Transfer to General Fund - Admin/Franchise	\$133,662	\$138,000	\$138,000	\$134,000	\$135,000	\$0	\$135,000
58130	<u>21342</u> Transfer to General Fund - Records Mgmt	\$2,788	\$3,121	\$3,121	\$3,121	\$0	\$0	\$0
	Total Transfers	\$270,112	\$279,121	\$279,121	\$271,121	\$270,000	\$0	\$270,000
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$2,518,096	\$2,544,621	\$2,557,121	\$2,532,121	\$2,580,000	\$0	\$2,580,000
CHANGE IN FUND BALANCE								
	FUND BALANCE - October 1	\$746,975	\$937,268	\$908,453	\$908,453	\$921,732		\$921,732
	Appropriation TO (FROM) Fund Balance	\$161,478	\$127,379	\$114,879	\$13,279	(\$29,700)	\$0	(\$29,700)
	FUND BALANCE - September 30	\$908,453	\$1,064,647	\$1,023,332	\$921,732	\$892,032		\$892,032

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
351203	Confiscated Property - Federal	\$33,385	\$0	\$0	\$4,886	\$0	\$0	\$0
361100	Interest Earned	\$1,001	\$300	\$300	\$240	\$45	\$0	\$45
	Total Revenues	\$34,386	\$300	\$300	\$5,126	\$45	\$0	\$45
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$34,386	\$300	\$300	\$5,126	\$45	\$0	\$45
EXPENDITURES & TRANSFERS								
53680	Unrecognized Gain/Loss	\$420	\$0	\$0	\$0	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$0	\$0	\$0	\$0	\$3,000	\$0	\$3,000
55270	Small Tools and Equipment	\$500	\$0	\$0	\$0	\$0	\$2,500	\$2,500
55430	Employee Development	\$0	\$14,500	\$14,500	\$14,500	\$5,000	\$0	\$5,000
	Total Operating	\$920	\$14,500	\$14,500	\$14,500	\$8,000	\$2,500	\$10,500
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$8,426	\$0	\$0	\$0	\$0	\$0	\$0
64100	Vehicles	\$0	\$0	\$29,421	\$29,421	\$0	\$0	\$0
64200	Data Processing	\$18,700	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$27,126	\$0	\$29,421	\$29,421	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$28,046	\$14,500	\$43,921	\$43,921	\$8,000	\$2,500	\$10,500
CHANGE IN FUND BALANCE								
	FUND BALANCE - October 1	\$46,956	\$26,279	\$53,296	\$53,296	\$14,501		\$14,501
	Appropriation TO (FROM) Fund Balance	\$6,340	(\$14,200)	(\$43,621)	(\$38,795)	(\$7,955)	(\$2,500)	(\$10,455)
	FUND BALANCE - September 30	\$53,296	\$12,079	\$9,675	\$14,501	\$6,546		\$4,046

Small Tools and Equipment:

ERT Equipment (Breaching tools, Eotech weapon sights, weapon mounted lights, etc.) \$2,500

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
361100	Interest Earned	\$17,722	\$11,000	\$11,000	\$2,800	\$1,000	\$0	\$1,000
	Total Revenues	<u>\$17,722</u>	<u>\$11,000</u>	<u>\$11,000</u>	<u>\$2,800</u>	<u>\$1,000</u>	<u>\$0</u>	<u>\$1,000</u>
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	<u>\$17,722</u>	<u>\$11,000</u>	<u>\$11,000</u>	<u>\$2,800</u>	<u>\$1,000</u>	<u>\$0</u>	<u>\$1,000</u>
EXPENDITURES & TRANSFERS								
53111	Legal	\$233	\$0	\$0	\$3,000	\$3,000	\$0	\$3,000
53180	Consulting	\$0	\$0	\$0	\$1,500	\$0	\$0	\$0
53680	Unrecognized Gain/Loss	\$6,195	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating	<u>\$6,428</u>	<u>\$0</u>	<u>\$0</u>	<u>\$4,500</u>	<u>\$3,000</u>	<u>\$0</u>	<u>\$3,000</u>
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	<u>\$6,428</u>	<u>\$0</u>	<u>\$0</u>	<u>\$4,500</u>	<u>\$3,000</u>	<u>\$0</u>	<u>\$3,000</u>
CHANGE IN FUND BALANCE								
	FUND BALANCE - October 1	\$709,627	\$739,394	\$720,921	\$720,921	\$719,221		\$719,221
	Appropriation TO (FROM) Fund Balance	<u>\$11,294</u>	<u>\$11,000</u>	<u>\$11,000</u>	<u>(\$1,700)</u>	<u>(\$2,000)</u>	<u>\$0</u>	<u>(\$2,000)</u>
	FUND BALANCE - September 30	<u><u>\$720,921</u></u>	<u><u>\$750,394</u></u>	<u><u>\$731,921</u></u>	<u><u>\$719,221</u></u>	<u><u>\$717,221</u></u>		<u><u>\$717,221</u></u>

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
329000	Other Licenses	\$3,319	\$2,200	\$2,200	\$2,200	\$2,000	\$0	\$2,000
329400	Arbor Permits	\$8,759	\$14,000	\$14,000	\$15,000	\$13,000	\$0	\$13,000
334990	30111 Other State Grants (FDOT)	\$117,000	\$142,000	\$25,000	\$22,770	\$0	\$0	\$0
351400	Tree Bank Revenues	\$2,000	\$750	\$750	\$500	\$500	\$0	\$500
361100	Interest Earned	\$5,681	\$2,500	\$2,500	\$550	\$1,800	\$0	\$1,800
	Total Revenues	\$136,759	\$161,450	\$44,450	\$41,020	\$17,300	\$0	\$17,300
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$136,759	\$161,450	\$44,450	\$41,020	\$17,300	\$0	\$17,300
EXPENDITURES & TRANSFERS								
53680	Unrecognized Gain/Loss	\$2,098	\$0	\$0	\$0	\$0	\$0	\$0
54685	Arbor Improvements & Maint	\$9,151	\$10,000	\$10,000	\$10,000	\$10,000	\$0	\$10,000
54685	30072 Arbor Improvements & Maint (Centex)	\$1,295	\$4,990	\$4,990	\$0	\$4,990	\$0	\$4,990
54685	30111 Arbor Improvements & Maint (FDOT)	\$117,000	\$0	\$25,000	\$25,000	\$0	\$0	\$0
54800	Promotional	\$2,319	\$2,500	\$2,500	\$2,500	\$2,000	\$0	\$2,000
	Total Operating	\$131,863	\$17,490	\$42,490	\$37,500	\$16,990	\$0	\$16,990
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64000	Equipment - General	\$0	\$2,000	\$2,000	\$500	\$0	\$1,000	\$1,000
	Total Capital	\$0	\$2,000	\$2,000	\$500	\$0	\$1,000	\$1,000
	TOTAL EXPENDITURES/TRANSFERS	\$131,863	\$19,490	\$44,490	\$38,000	\$16,990	\$1,000	\$17,990
CHANGE IN FUND BALANCE								
	FUND BALANCE - October 1	\$238,575	\$102,456	\$243,471	\$243,471	\$246,491		\$246,491
	Appropriation TO (FROM) Fund Balance	\$4,896	\$141,960	(\$40)	\$3,020	\$310	(\$1,000)	(\$690)
	FUND BALANCE - September 30	\$243,471	\$244,416	\$243,431	\$246,491	\$246,801		\$245,801

Equipment - General :
Watering pump \$1,000

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
361100	Interest Earned	\$275	\$50	\$50	\$25	\$40	\$0	\$40
364300	40001 HOA Proceeds (Glen Eagle)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Revenues	<u>\$275</u>	<u>\$50</u>	<u>\$50</u>	<u>\$25</u>	<u>\$40</u>	<u>\$0</u>	<u>\$40</u>
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	<u>\$275</u>	<u>\$50</u>	<u>\$50</u>	<u>\$25</u>	<u>\$40</u>	<u>\$0</u>	<u>\$40</u>
EXPENDITURES & TRANSFERS								
53680	Unrecognized Gain/Loss	\$74	\$0	\$0	\$0	\$0	\$0	\$0
54695	Repairs & Maint - Signs & Walls	\$0	\$5,525	\$5,525	\$0	\$0	\$0	\$0
54903	Refund for HOA Projects	\$1,973	\$232	\$33	\$0	\$48	\$0	\$48
	Total Operating	<u>\$2,047</u>	<u>\$5,757</u>	<u>\$5,558</u>	<u>\$0</u>	<u>\$48</u>	<u>\$0</u>	<u>\$48</u>
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65000	40001 CIP (Glenn Eagle)	\$2,970	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	<u>\$2,970</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	TOTAL EXPENDITURES/TRANSFERS	<u>\$5,017</u>	<u>\$5,757</u>	<u>\$5,558</u>	<u>\$0</u>	<u>\$48</u>	<u>\$0</u>	<u>\$48</u>
CHANGE IN FUND BALANCE								
	FUND BALANCE - October 1	\$10,250	\$5,707	\$5,508	\$5,508	\$5,533		\$5,533
	Appropriation TO (FROM) Fund Balance	<u>(\$4,742)</u>	<u>(\$5,707)</u>	<u>(\$5,508)</u>	<u>\$25</u>	<u>(\$8)</u>	<u>\$0</u>	<u>(\$8)</u>
	FUND BALANCE - September 30	<u>\$5,508</u>	<u>\$0</u>	<u>\$0</u>	<u>\$5,533</u>	<u>\$5,525</u>		<u>\$5,525</u>

On June 1st of each year, this fund will return to Glen Eagle that portion of their deposits in excess of 25% (\$5,525) of the total Glen Eagle Street Sign project (\$22,101). Subsequent interest revenue will serve to increase the fund and subsequent expenditures for the repair and maintenance of the street signs will decrease the fund. The fund will be analyzed on an annual basis and the requisite steps taken to bring the Glen Eagle 'deposit' to its target level of \$5,525. At this time, Glen Eagle is the only Home Owners' Association (HOA) with a financial interest in this fund.

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
331340	30137 Federal Grant (TS Fay)	\$1,593	\$0	\$0	\$14,197	\$0	\$0	\$0
334340	30137 State Grant (TS Fay)	\$265	\$0	\$0	\$2,354	\$0	\$0	\$0
361100	Interest Earned	\$6,162	\$6,100	\$6,100	\$1,500	\$3,700	\$0	\$3,700
369305	30137 Insurance Proceeds	\$0	\$0	\$3,028	\$3,027	\$0	\$0	\$0
	Total Revenues	\$8,020	\$6,100	\$9,128	\$21,078	\$3,700	\$0	\$3,700
381008	Transfer from Solid Waste (#107)	\$133,662	\$138,000	\$138,000	\$134,000	\$135,000	\$0	\$135,000
	Total Transfers	\$133,662	\$138,000	\$138,000	\$134,000	\$135,000	\$0	\$135,000
	TOTAL REVENUES/TRANSFERS	\$141,682	\$144,100	\$147,128	\$155,078	\$138,700	\$0	\$138,700
EXPENDITURES & TRANSFERS								
53111	Legal	\$202	\$0	\$0	\$0	\$0	\$0	\$0
53180	Consulting	\$7,965	\$0	\$10,457	\$10,457	\$0	\$0	\$0
53680	Unrecog Gain/Loss	\$1,901	\$0	\$0	\$0	\$0	\$0	\$0
54990	Storm-related Expenses	\$0	\$0	\$3,028	\$10,148	\$0	\$0	\$0
54990	30137 Storm-related Expenses	\$2,200	\$0	\$53,819	\$53,818	\$0	\$0	\$0
	Total Operating	\$12,268	\$0	\$67,304	\$74,423	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$12,268	\$0	\$67,304	\$74,423	\$0	\$0	\$0
CHANGE IN FUND BALANCE								
	FUND BALANCE - October 1	\$218,070	\$336,589	\$347,484	\$347,484	\$428,139		\$428,139
	Appropriation TO (FROM) Fund Balance	\$129,414	\$144,100	\$79,824	\$80,655	\$138,700	\$0	\$138,700
	FUND BALANCE - September 30	\$347,484	\$480,689	\$427,308	\$428,139	\$566,839		\$566,839

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
312600	One Cent Sales Tax Reimb (2002-2011)	\$2,726,625	\$3,200,000	\$3,200,000	\$830,000	\$2,900,000	\$0	\$2,900,000
331490	<u>30085</u> Federal Grants (FDOT Hayes Turn Lane)	\$0	\$0	\$0	\$0	\$125,000	\$0	\$125,000
331490	<u>30133</u> Federal Grants (FDOT 419/Wade)	\$0	\$360,000	\$360,000	\$0	\$534,000	\$0	\$534,000
331490	<u>30112</u> Federal Grants (FDOT Vistawilla Turn Lane)	\$0	\$0	\$0	\$0	\$153,000	\$0	\$153,000
334490	<u>30146</u> State Grants (FDOT Sherry Turn Lane)	\$0	\$0	\$0	\$0	\$120,000	\$0	\$120,000
337390	<u>30130</u> Local Grants (Northern/Shetland)	\$12,526	\$136,000	\$136,000	\$126,500	\$0	\$0	\$0
361100	Interest Earned	\$15,166	\$8,400	\$8,400	\$400	\$4,000	\$0	\$4,000
	Total Revenues	\$2,754,317	\$3,704,400	\$3,704,400	\$956,900	\$3,836,000	\$0	\$3,836,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$2,754,317	\$3,704,400	\$3,704,400	\$956,900	\$3,836,000	\$0	\$3,836,000
EXPENDITURES & TRANSFERS								
53111	Other Legal Services	\$14,627	\$10,000	\$10,000	\$10,000	\$5,000	\$0	\$5,000
53680	Unrecognized Gain/Loss	(\$25)	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$14,602	\$10,000	\$10,000	\$10,000	\$5,000	\$0	\$5,000
58125	<u>30045</u> T/fer to Other Funds (#305)	\$0	\$300,000	\$0	\$0	\$300,000	\$0	\$300,000
58130	<u>24415</u> T/fer to General Fund (Proj Adm)	\$52,459	\$54,465	\$54,465	\$8,597	\$55,183	\$0	\$55,183
	Total Transfers	\$52,459	\$354,465	\$54,465	\$8,597	\$355,183	\$0	\$355,183
65000	<u>30010</u> CIP - TC Roads Tuskawilla/Blumberg	\$0	\$10,000	\$10,000	\$5,000	\$10,000	\$0	\$10,000
65000	<u>30011A</u> CIP - Town Center Streetscape Building 4	\$75,052	\$0	\$0	\$0	\$0	\$0	\$0
65000	<u>30013</u> CIP - SR 434/ SR 419 Signal Upgrades	\$21,913	\$165,000	\$174,389	\$174,400	\$0	\$0	\$0
65000	<u>30020</u> CIP - WS Blvd Reconstruction	\$1,455,570	\$0	\$0	\$0	\$0	\$0	\$0
65000	<u>30055</u> CIP - Michael Blake Blvd. (Spine Road)	\$0	\$1,900,000	\$1,900,000	\$0	\$1,500,000	\$0	\$1,500,000
65000	<u>30085</u> CIP - Hayes Road Turn Lane	\$0	\$0	\$0	\$0	\$130,000	\$0	\$130,000
65000	<u>30109</u> CIP - 434 Median	\$9,500	\$150,000	\$90,000	\$32,000	\$0	\$0	\$0
65000	<u>30112</u> CIP - Vistawilla Turn Lane	\$0	\$0	\$0	\$0	\$160,000	\$0	\$160,000
65000	<u>30120</u> CIP - Doran Drive	\$0	\$200,000	\$200,000	\$0	\$200,000	\$0	\$200,000
65000	<u>30121</u> CIP - TC Streetscape Phase 2	\$5,081	\$0	\$0	\$0	\$250,000	\$0	\$250,000
65000	<u>30130</u> CIP - Northern/Shetland	\$12,526	\$250,000	\$250,000	\$126,500	\$100,000	\$0	\$100,000
65000	<u>30132</u> CIP - Residential Road Construction	\$1,071,456	\$125,000	\$185,000	\$180,000	\$100,000	\$0	\$100,000
65000	<u>30133</u> CIP - 419/Wade	\$40,910	\$575,000	\$575,000	\$230,000	\$630,000	\$0	\$630,000
65000	<u>30134</u> CIP - Ranchlands Paving	\$0	\$700,000	\$700,000	\$75,000	\$700,000	\$0	\$700,000
65000	<u>30146</u> CIP - Sherry Turn Lane	\$0	\$0	\$0	\$0	\$125,000	\$0	\$125,000
	Total Capital	\$2,721,380	\$4,075,000	\$4,084,389	\$822,900	\$3,905,000	\$0	\$3,905,000
	TOTAL EXPENDITURES/TRANSFERS	\$2,788,441	\$4,439,465	\$4,148,854	\$841,497	\$4,265,183	\$0	\$4,265,183
CHANGE IN FUND BALANCE								
	FUND BALANCE - October 1	\$1,308,730	\$930,581	\$1,274,606	\$1,274,606	\$1,390,009		\$1,390,009
	Appropriation TO (FROM) Fund Balance	(\$34,124)	(\$735,065)	(\$444,454)	\$115,403	(\$429,183)	\$0	(\$429,183)
	FUND BALANCE - September 30	\$1,274,606	\$195,516	\$830,152	\$1,390,009	\$960,826		\$960,826

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
361100	Interest Earned	\$2	\$0	\$0	\$80	\$140	\$0	\$140
366000	Contributions/Donations - Private	\$14,865	\$0	\$9,000	\$9,300	\$0	\$0	\$0
	Total Revenues	\$14,867	\$0	\$9,000	\$9,380	\$140	\$0	\$140
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$14,867	\$0	\$9,000	\$9,380	\$140	\$0	\$140
EXPENDITURES & TRANSFERS								
54760	Engraving	\$0	\$0	\$390	\$390	\$0	\$0	\$0
	Total Operating	\$0	\$0	\$390	\$390	\$0	\$0	\$0
58130	Transfer to General ¹	\$0	\$0	\$0	\$0	\$2,000	\$0	\$2,000
	Total Transfers	\$0	\$0	\$0	\$0	\$2,000	\$0	\$2,000
65000	<u>30107</u> CIP (Vet Memorial Engraving)	\$0	\$0	\$2,356	\$2,356	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$2,356	\$2,356	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$0	\$0	\$2,746	\$2,746	\$2,000	\$0	\$2,000
CHANGE IN FUND BALANCE								
	FUND BALANCE - October 1	\$0	\$0	\$14,867	\$14,867	\$21,501		\$21,501
	Appropriation TO (FROM) Fund Balance	\$14,867	\$0	\$6,254	\$6,634	(\$1,860)	\$0	(\$1,860)
	FUND BALANCE - September 30	\$14,867	\$0	\$21,121	\$21,501	\$19,641		\$19,641

¹ Transfer to General Fund for the following (#1525 Urban Beautification)
 Utilities - Water / Electricity
 Landscape/Irrigation Maintenance
 Contract Fountain Maintenance
 Lighting - maintenance and repairs
 Insurance

CITY OF WINTER SPRINGS
 FISCAL YEAR 2009-2010 BUDGET

HOA PROJECTS - STREETLIGHTING & SIGNAGE FUND - 117
 NON-ESCROWED

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
361100	Interest Earned	\$0	\$0	\$0	\$6	\$0	\$0	\$0
364300	HOA Proceeds (Winding Hollow)	\$393	\$0	\$20,800	\$19,611	\$0	\$0	\$0
	Total Revenues	\$393	\$0	\$20,800	\$19,617	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$393	\$0	\$20,800	\$19,617	\$0	\$0	\$0
EXPENDITURES & TRANSFERS								
54696	Repairs & Maint - Streetlight	\$393	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$393	\$0	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63100	Infrastructure (Winding Hollow)	\$0	\$0	\$20,800	\$19,617	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$20,800	\$19,617	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$393	\$0	\$20,800	\$19,617	\$0	\$0	\$0
CHANGE IN FUND BALANCE								
	FUND BALANCE - October 1	\$0	\$0	\$0	\$0	\$0		\$0
	Appropriation TO (FROM) Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	FUND BALANCE - September 30	\$0	\$0	\$0	\$0	\$0		\$0

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
361100	Interest Earned	\$16,800	\$7,750	\$7,750	\$2,500	\$1,025	\$0	\$1,025
324310	Residential Impact Fees	\$1,339	\$325,200	\$325,200	\$0	\$0	\$0	\$0
324320	Commercial Impact Fees	\$143,897	\$329,500	\$329,500	\$0	\$0	\$0	\$0
	Total Revenues	\$162,036	\$662,450	\$662,450	\$2,500	\$1,025	\$0	\$1,025
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$162,036	\$662,450	\$662,450	\$2,500	\$1,025	\$0	\$1,025
EXPENDITURES & TRANSFERS								
53111	Other Legal	\$0	\$5,000	\$5,000	\$1,000	\$1,000	\$0	\$1,000
53180	Consulting Services	\$0	\$25,000	\$25,000	\$0	\$10,000	\$0	\$10,000
53680	Unrecognized Gain/Loss	\$5,800	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$5,800	\$30,000	\$30,000	\$1,000	\$11,000	\$0	\$11,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65000	30018 CIP - Central Winds Parkway	\$386,319	\$0	\$0	\$0	\$0	\$0	\$0
65000	30085 CIP - Hayes Road Decel/Turn Lanes	\$5,891	\$125,000	\$125,000	\$7,000	\$0	\$0	\$0
65000	30099 CIP - Roberts Family Road	\$0	\$35,000	\$35,000	\$0	\$35,000	\$0	\$35,000
65000	30145 CIP - Tuscora Turn Lane	\$0	\$0	\$0	\$0	\$35,000	\$0	\$35,000
65000	30112 CIP - Vistawilla Drive Decel Lane	\$4,615	\$125,000	\$125,000	\$25,000	\$0	\$0	\$0
	Total Capital	\$396,825	\$285,000	\$285,000	\$32,000	\$70,000	\$0	\$70,000
	TOTAL EXPENDITURES/TRANSFERS	\$402,625	\$315,000	\$315,000	\$33,000	\$81,000	\$0	\$81,000
CHANGE IN FUND BALANCE								
	FUND BALANCE - October 1	\$430,562	\$345,062	\$189,973	\$189,973	\$159,473		\$159,473
	Appropriation TO (FROM) Fund Balance	(\$240,589)	\$347,450	\$347,450	(\$30,500)	(\$79,975)	\$0	(\$79,975)
	FUND BALANCE - September 30	\$189,973	\$692,512	\$537,423	\$159,473	\$79,498		\$79,498

Note -- CIP projects #30097 and #30098 were capitalized in fiscal year 2007 at the full value of the respective asset. It should be noted, however, that the cash expenditure was mitigated by impact fee credits in the form of deferred revenue as set forth in the following balance sheet.

Balance Sheet @ 9/30/08

Assets:

Cash and Cash Equivalents \$572,368

Liabilities:

Retainage Payable \$2,314

Deferred Revenue - 11 credits @ Jesup's Reserve \$21,331

Deferred Revenue - 185 credits @ Jesup's Landing \$358,750

Fund Balance:

Unreserved \$189,973

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
361100	Interest Earned	\$9,135	\$7,100	\$7,100	\$1,500	\$2,800	\$0	\$2,800
324710	Residential Impact Fees	\$0	\$62,000	\$62,000	\$0	\$0	\$0	\$0
324720	Commercial Impact Fees	\$25,945	\$64,000	\$64,000	\$0	\$0	\$0	\$0
	Total Revenues	\$35,080	\$133,100	\$133,100	\$1,500	\$2,800	\$0	\$2,800
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$35,080	\$133,100	\$133,100	\$1,500	\$2,800	\$0	\$2,800
EXPENDITURES & TRANSFERS								
53180	Consulting Services	\$3,147	\$0	\$0	\$0	\$0	\$0	\$0
53680	Unrecognized Gain/Loss	\$3,233	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$6,380	\$0	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$6,380	\$0	\$0	\$0	\$0	\$0	\$0
CHANGE IN FUND BALANCE								
	FUND BALANCE - October 1	\$344,440	\$404,292	\$373,140	\$373,140	\$374,640		\$374,640
	Appropriation TO (FROM) Fund Balance	\$28,700	\$133,100	\$133,100	\$1,500	\$2,800	\$0	\$2,800
	FUND BALANCE - September 30	\$373,140	\$537,392	\$506,240	\$374,640	\$377,440		\$377,440

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
361100	Interest Earned	\$3,740	\$2,800	\$2,800	\$575	\$900	\$0	\$900
324110	Residential Impact Fees	\$578	\$55,000	\$0	\$0	\$0	\$0	\$0
324120	Commercial Impact Fees	\$14,073	\$34,000	\$0	\$0	\$0	\$0	\$0
	Total Revenues	\$18,391	\$91,800	\$2,800	\$575	\$900	\$0	\$900
381600	51001 Transfer from Other (HMGP)	\$12,900	\$0	\$3,424	\$3,424	\$0	\$0	\$0
	Total Transfers	\$12,900	\$0	\$3,424	\$3,424	\$0	\$0	\$0
TOTAL REVENUES/TRANSFERS		\$31,291	\$91,800	\$6,224	\$3,999	\$900	\$0	\$900
EXPENDITURES & TRANSFERS								
53180	Consulting	\$3,147	\$0	\$0	\$0	\$0	\$0	\$0
53680	Unrecognized Gain/Loss	\$1,358	\$0	\$0	\$0	\$0	\$0	\$0
55230	Operating Supplies (DARE program)	\$0	\$7,000	\$0	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$2,265	\$1,710	\$0	\$0	\$0	\$0	\$0
55278	Software	\$1,152	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$7,922	\$8,710	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63000	Improvements	\$4,100	\$1,320	\$1,320	\$1,320	\$0	\$0	\$0
64000	Equipment-General	\$41,640	\$0	\$0	\$0	\$0	\$18,545	\$18,545
64200	Data Processing	\$4,308	\$7,877	\$10,462	\$8,100	\$0	\$20,000	\$20,000
64300	Furniture/Office Equipment	\$0	\$7,230	\$4,645	\$3,200	\$0	\$0	\$0
	Total Capital	\$50,048	\$16,427	\$16,427	\$12,620	\$0	\$38,545	\$38,545
TOTAL EXPENDITURES/TRANSFERS		\$57,970	\$25,137	\$16,427	\$12,620	\$0	\$38,545	\$38,545
CHANGE IN FUND BALANCE								
FUND BALANCE - October 1		\$157,005	\$156,792	\$130,326	\$130,326	\$121,705		\$121,705
Appropriation TO (FROM) Fund Balance		(\$26,679)	\$66,663	(\$10,203)	(\$8,621)	\$900	(\$38,545)	(\$37,645)
FUND BALANCE - September 30		\$130,326	\$223,455	\$120,123	\$121,705	\$122,605		\$84,060

Equipment-General:		Data Processing Equipment:	
Downflow powder processing workstation	\$4,550	1.6TB SAN for in-car camera	\$20,000
Filtered Cyanoacry Fuming Chamber	\$5,000		
Forensic light source	\$4,995		
Advanced Forensic Work Station	\$4,000		
	<u>\$18,545</u>		

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
361100	Interest Earned	\$2,663	\$1,300	\$1,300	\$25	\$50	\$0	\$50
324610	Culture & Recreation Impact Fees - Residential	\$1,423	\$187,200	\$27,200	\$0	\$0	\$0	\$0
	Total Revenues	\$4,086	\$188,500	\$28,500	\$25	\$50	\$0	\$50
381600	<u>70105</u> Transfer from Other (#316)	\$108,500	\$0	\$3,412	\$3,412	\$0	\$0	\$0
381600	<u>70106</u> Transfer from Other Funds (#314)	\$1,149	\$0	\$1,330	\$1,330	\$0	\$0	\$0
	Total Transfers	\$109,649	\$0	\$4,742	\$4,742	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$113,735	\$188,500	\$33,242	\$4,767	\$50	\$0	\$50
EXPENDITURES & TRANSFERS								
53680	Unrecognized Gain/Loss	\$963	\$0	\$0	\$0	\$0	\$0	\$0
53180	Consulting	\$3,147	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$4,110	\$0	\$0	\$0	\$0	\$0	\$0
58125	<u>70109</u> Transfer to Other Funds (Trotwood #315)	\$220,000	\$0	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$220,000	\$0	\$0	\$0	\$0	\$0	\$0
65000	<u>70014</u> CIP (CWP Phase II Expansion)	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0
65000	<u>70107</u> CIP (Splash Pad Pavillion)	(\$2,073)	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	(\$2,073)	\$50,000	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$222,037	\$50,000	\$0	\$0	\$0	\$0	\$0
CHANGE IN FUND BALANCE								
	FUND BALANCE - October 1	\$111,051	\$14,152	\$2,749	\$2,749	\$7,516		\$7,516
	Appropriation TO (FROM) Fund Balance	(\$108,302)	\$138,500	\$33,242	\$4,767	\$50	\$0	\$50
	FUND BALANCE - September 30	\$2,749	\$152,652	\$35,991	\$7,516	\$7,566		\$7,566

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
361100	Interest Earned	\$24,049	\$17,200	\$17,200	\$4,000	\$7,300	\$0	\$7,300
324110	Residential Impact (prev all-inclusive 363290)	\$1,043	\$110,000	\$110,000	\$0	\$0	\$0	\$0
324120	Commercial Impact Fees	\$37,184	\$90,000	\$90,000	\$0	\$0	\$0	\$0
	Total Revenues	\$62,276	\$217,200	\$217,200	\$4,000	\$7,300	\$0	\$7,300
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$62,276	\$217,200	\$217,200	\$4,000	\$7,300	\$0	\$7,300
EXPENDITURES & TRANSFERS								
53180	Consulting	\$8,148	\$0	\$0	\$0	\$0	\$0	\$0
53680	Unrecognized Gain/Loss	\$8,466	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$16,614	\$0	\$0	\$0	\$0	\$0	\$0
58125	50002 T/fer to Other Funds (HMGP #314)	\$2,894	\$0	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$2,894	\$0	\$0	\$0	\$0	\$0	\$0
65000	50001 CIP - New Fire Station (Design)	(\$5,000)	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	(\$5,000)	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$14,508	\$0	\$0	\$0	\$0	\$0	\$0
CHANGE IN FUND BALANCE								
	FUND BALANCE - October 1	\$932,274	\$1,034,231	\$980,042	\$980,042	\$984,042		\$984,042
	Appropriation TO (FROM) Fund Balance	\$47,768	\$217,200	\$217,200	\$4,000	\$7,300	\$0	\$7,300
	FUND BALANCE - September 30	\$980,042	\$1,251,431	\$1,197,242	\$984,042	\$991,342		\$991,342

On October 2, 2008, the Fire Department was consolidated with Seminole County

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
347261	Billed Services-Medical Transport (Net)	\$496,035	\$0	\$0	\$0	\$0	\$0	\$0
54505	Bad Debt Expense	(\$224,666)	\$0	\$0	\$0	\$0	\$0	\$0
361100	Interest Earned	\$10,008	\$10,200	\$10,200	\$2,300	\$4,300	\$0	\$4,300
369300	Settlements/Collections	\$5,433	\$0	\$0	\$1,000	\$0	\$0	\$0
	Total Revenues	\$286,810	\$10,200	\$10,200	\$3,300	\$4,300	\$0	\$4,300
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$286,810	\$10,200	\$10,200	\$3,300	\$4,300	\$0	\$4,300
EXPENDITURES & TRANSFERS								
2600	Medical Transport - Operating	\$120,898	\$5,000	\$5,000	\$5,042	\$0	\$0	\$0
2610	Medical Transport - EMS Administration	\$93,404	\$354	\$354	\$404	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$214,302	\$5,354	\$5,354	\$5,446	\$0	\$0	\$0
CHANGE IN FUND BALANCE								
	FUND BALANCE - October 1	\$502,297	\$671,742	\$574,805	\$574,805	\$572,659		\$572,659
	Appropriation TO (FROM) Fund Balance	\$72,508	\$4,846	\$4,846	(\$2,146)	\$4,300	\$0	\$4,300
	FUND BALANCE - September 30	\$574,805	\$676,588	\$579,651	\$572,659	\$576,959		\$576,959

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
	Total Payroll	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53410	Billing Services Costs	\$29,775	\$5,000	\$4,800	\$4,800	\$0	\$0	\$0
53680	Unrecognized Gain/Loss	\$3,209	\$0	\$0	\$0	\$0	\$0	\$0
54110	81003 Telephone - Markoly	\$3,566	\$0	\$0	\$0	\$0	\$0	\$0
54210	Postage	\$0	\$0	\$200	\$30	\$0	\$0	\$0
54633	Maint Agree & Contracts	\$5,730	\$0	\$0	\$0	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$9,619	\$0	\$0	\$0	\$0	\$0	\$0
55210	Fuel & Oil	\$17,063	\$0	\$0	\$0	\$0	\$0	\$0
55220	Tires & Filters	\$2,200	\$0	\$0	\$0	\$0	\$0	\$0
55230	Operating Supplies	\$45,171	\$0	\$0	\$212	\$0	\$0	\$0
55270	Small Tools & Equipment	\$4,415	\$0	\$0	\$0	\$0	\$0	\$0
55432	Employee Reimbursement - Other	\$150	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$120,898	\$5,000	\$5,000	\$5,042	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$120,898	\$5,000	\$5,000	\$5,042	\$0	\$0	\$0

One Full-Time Equivalent Unit in this Medical Transport division for each fiscal year represented in this budget document

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$63,817	\$248	\$248	\$247	\$0	\$0	\$0
51210	Sick Leave Purchase	\$1,197	\$5	\$5	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$0	\$4	\$4	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$4,555	\$20	\$20	\$19	\$0	\$0	\$0
52310	Health/Life Insurance	\$6,898	\$30	\$30	\$0	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$2,469	\$9	\$9	\$99	\$0	\$0	\$0
52330	Pension Expense	\$8,887	\$38	\$38	\$38	\$0	\$0	\$0
	Total Payroll	\$87,823	\$354	\$354	\$403	\$0	\$0	\$0
53140	Pre-Employment/Physicals	\$380	\$0	\$0	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$528	\$0	\$0	\$0	\$0	\$0	\$0
54110	Telephone	\$540	\$0	\$0	\$1	\$0	\$0	\$0
54630	Repair & Maint. - Equipment	\$22	\$0	\$0	\$0	\$0	\$0	\$0
54730	Printing Expense	\$928	\$0	\$0	\$0	\$0	\$0	\$0
55230	Operating Supplies	\$339	\$0	\$0	\$0	\$0	\$0	\$0
55240	Uniforms	\$364	\$0	\$0	\$0	\$0	\$0	\$0
55411	Dues & Registrations	\$980	\$0	\$0	\$0	\$0	\$0	\$0
55440	Certification Expense - HRS	\$1,500	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$5,581	\$0	\$0	\$1	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$93,404	\$354	\$354	\$404	\$0	\$0	\$0

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
314100	Electric Utility Tax	\$1,963,769	\$1,960,000	\$1,960,000	\$1,985,000	\$1,985,000	\$0	\$1,985,000
314300	Water Utility Tax	\$288,357	\$310,000	\$310,000	\$300,000	\$310,000	\$0	\$310,000
314400	Gas Utility Tax	\$31,457	\$35,000	\$35,000	\$34,000	\$35,000	\$0	\$35,000
314800	Propane Gas Utility Tax	\$28,383	\$25,000	\$25,000	\$25,000	\$25,000	\$0	\$25,000
315000	Comm Service Tax (previously #314600)	\$1,663,800	\$1,798,500	\$1,798,500	\$1,930,000	\$1,790,000	\$0	\$1,790,000
361100	Interest Earned	(\$369)	\$0	\$0	(\$1,000)	\$0	\$0	\$0
53680	Unrecognized Gain/Loss	(\$4,616)	\$0	\$0	\$0	\$0	\$0	\$0
	Total Revenues	\$3,970,781	\$4,128,500	\$4,128,500	\$4,273,000	\$4,145,000	\$0	\$4,145,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$3,970,781	\$4,128,500	\$4,128,500	\$4,273,000	\$4,145,000	\$0	\$4,145,000
EXPENDITURES & TRANSFERS								
	Total Operating	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58130	Transfers to General Fund	\$3,459,193	\$3,626,500	\$3,626,500	\$3,777,388	\$3,612,000	\$0	\$3,612,000
58140	Transfer to #206 - Debt Service	\$440,000	\$429,000	\$429,000	\$429,000	\$444,000	\$0	\$444,000
58140	Transfer to #215 - Debt Service	\$65,200	\$73,000	\$73,000	\$73,000	\$89,000	\$0	\$89,000
	Total Transfers	\$3,964,393	\$4,128,500	\$4,128,500	\$4,279,388	\$4,145,000	\$0	\$4,145,000
	TOTAL EXPENDITURES/TRANSFERS	\$3,964,393	\$4,128,500	\$4,128,500	\$4,279,388	\$4,145,000	\$0	\$4,145,000
CHANGE IN FUND BALANCE								
	FUND BALANCE - October 1	\$0	\$0	\$6,388	\$6,388	\$0	\$0	\$0
	Appropriation TO (FROM) Fund Balance	\$6,388	\$0	\$0	(\$6,388)	\$0	\$0	\$0
	FUND BALANCE - September 30	\$6,388	\$0	\$6,388	\$0	\$0	\$0	\$0

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
323100	Progress Energy Franchise Fee (prev#313100)	\$1,748,477	\$1,720,000	\$1,720,000	\$1,890,000	\$1,885,000	\$0	\$1,885,000
361100	Interest Earned	\$1,679	\$0	\$0	\$0	\$0	\$0	\$0
	Total Revenues	\$1,750,156	\$1,720,000	\$1,720,000	\$1,890,000	\$1,885,000	\$0	\$1,885,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$1,750,156	\$1,720,000	\$1,720,000	\$1,890,000	\$1,885,000	\$0	\$1,885,000
EXPENDITURES & TRANSFERS								
53680	Unrecognized Gain/Loss	\$3,135	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$3,135	\$0	\$0	\$0	\$0	\$0	\$0
58130	Transfer to General Fund	\$1,241,821	\$1,218,000	\$1,218,000	\$1,388,000	\$1,352,000	\$0	\$1,352,000
58140	Transfer to #206 - Debt Service	\$440,000	\$429,000	\$429,000	\$429,000	\$444,000	\$0	\$444,000
58140	Transfer to #215 - Debt Service	\$65,200	\$73,000	\$73,000	\$73,000	\$89,000	\$0	\$89,000
	Total Transfers	\$1,747,021	\$1,720,000	\$1,720,000	\$1,890,000	\$1,885,000	\$0	\$1,885,000
	TOTAL EXPENDITURES/TRANSFERS	\$1,750,156	\$1,720,000	\$1,720,000	\$1,890,000	\$1,885,000	\$0	\$1,885,000
CHANGE IN FUND BALANCE								
	FUND BALANCE - October 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Appropriation TO (FROM) Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	FUND BALANCE - September 30	\$0	\$0	\$0	\$0	\$0	\$0	\$0

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
361100	Interest	\$1,230	\$0	\$0	\$500	\$0	\$0	\$0
361101	Interest - County	\$0	\$0	\$0	\$100	\$0	\$0	\$0
325120	Assessment Collections	\$1,238,211	\$283,721	\$283,721	\$209,668	\$74,053	\$0	\$74,053
	Total Revenues	\$1,239,441	\$283,721	\$283,721	\$210,268	\$74,053	\$0	\$74,053
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$1,239,441	\$283,721	\$283,721	\$210,268	\$74,053	\$0	\$74,053
EXPENDITURES & TRANSFERS								
53211	Assessment Services	\$30,082	\$1,500	\$1,500	\$0	\$0	\$0	\$0
53410	Contractual Services Cost	\$0	\$0	\$0	\$893	\$0	\$0	\$0
	Total Operating	\$30,082	\$1,500	\$1,500	\$893	\$0	\$0	\$0
58130	Transfer to General Fund - Fire Operations	\$0	\$283,721	\$283,721	\$189,707	\$93,721	\$0	\$93,721
58130	Transfer to General Fund - Assess Collections	\$1,205,000	\$0	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$1,205,000	\$283,721	\$283,721	\$189,707	\$93,721	\$0	\$93,721
	TOTAL EXPENDITURES/TRANSFERS	\$1,235,082	\$285,221	\$285,221	\$190,600	\$93,721	\$0	\$93,721
CHANGE IN FUND BALANCE								
	FUND BALANCE - October 1	\$0	\$1,500	\$4,359	\$0	\$19,668		\$19,668
	Appropriation TO (FROM) Fund Balance	\$4,359	(\$1,500)	(\$1,500)	\$19,668	(\$19,668)	\$0	(\$19,668)
	FUND BALANCE - September 30	\$4,359	\$0	\$2,859	\$19,668	\$0	\$0	\$0

Annual Capital Assessment - \$43.00 per ERU through fiscal year 2011-2012
(legal maximum - 43.00 per ERU)

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
361000	Interest and Other Earnings (incr prin/receivables)	\$100,949	\$0	\$0	\$0	\$0	\$0	\$0
361100	Interest Earned	\$4,090	\$2,800	\$800	\$800	\$800	\$0	\$800
361101	Interest Earned - County	\$270	\$225	\$80	\$80	\$75	\$0	\$75
325110	Assessment Collections (prev 315100)	\$55,000	\$165,800	\$165,800	\$165,800	\$165,698	\$0	\$165,698
325300	Prepaid Assessments	\$482	\$0	\$0	\$0	\$0	\$0	\$0
369101	Misc. Revenue	\$10,851	\$0	\$0	\$0	\$0	\$0	\$0
	Total Revenues	\$171,642	\$168,825	\$166,680	\$166,680	\$166,573	\$0	\$166,573
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$171,642	\$168,825	\$166,680	\$166,680	\$166,573	\$0	\$166,573
EXPENDITURES & TRANSFERS								
53130	Trustee Fees	\$431	\$450	\$431	\$431	\$450	\$0	\$450
53180	Consulting	\$0	\$0	\$2,500	\$2,500	\$0	\$0	\$0
53211	Administration Fees	\$3,947	\$3,966	\$3,970	\$3,970	\$4,158	\$0	\$4,158
53410	Contractual Services Cost	\$115	\$6,400	\$2,596	\$1,500	\$900	\$0	\$900
53680	Unrecognized Gain/Loss	\$987	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$5,480	\$10,816	\$9,497	\$8,401	\$5,508	\$0	\$5,508
57110	Debt Service - Principal	\$50,000	\$55,000	\$55,000	\$55,000	\$55,000	\$0	\$55,000
57210	Debt Service - Interest	\$102,061	\$99,750	\$99,725	\$99,725	\$97,300	\$0	\$97,300
	Total Debt Service	\$152,061	\$154,750	\$154,725	\$154,725	\$152,300	\$0	\$152,300
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$157,541	\$165,566	\$164,222	\$163,126	\$157,808	\$0	\$157,808
CHANGE IN FUND BALANCE								
	FUND BALANCE - October 1	\$171,716	\$186,407	\$185,817	\$185,817	\$189,371		\$189,371
	Appropriation TO (FROM) Fund Balance	\$14,101	\$3,259	\$2,458	\$3,554	\$8,765	\$0	\$8,765
	FUND BALANCE - September 30	\$185,817	\$189,666	\$188,275	\$189,371	\$198,136		\$198,136

* Due to the structure of this debt service instrument, the 2008 special assessment revenues of \$166,800 are required by GASB to have the distinctive accounting treatment represented herein.

Annual Phase II Capital Assessment - \$17.00 per ERU through fiscal year 2011-2012
(legal maximum - \$17.00 per ERU)

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
361000	Interest and Other Earnings * (prin/receivables)	\$13,230	\$0	\$0	\$0	\$0	\$0	\$0
361100	Interest Earned	\$430	\$75	\$75	\$100	\$100	\$0	\$100
361101	County Interest Earned	\$68	\$75	\$75	\$50	\$30	\$0	\$30
325110	Assessment Collections *	\$17,489	\$40,600	\$40,600	\$40,600	\$40,588	\$0	\$40,588
325300	Prepaid Assessments	\$125	\$0	\$0	\$0	\$0	\$0	\$0
369101	Misc Revenue * (principal/interest)	\$10,240	\$0	\$0	\$0	\$0	\$0	\$0
	Total Revenues	\$41,582	\$40,750	\$40,750	\$40,750	\$40,718	\$0	\$40,718
381305	Transfer from TLBD	\$0	\$0	\$37,801	\$37,816	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$37,801	\$37,816	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$41,582	\$40,750	\$78,551	\$78,566	\$40,718	\$0	\$40,718
EXPENDITURES & TRANSFERS								
53130	Trustee Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53211	Administration Fees	\$642	\$756	\$757	\$757	\$792	\$0	\$792
53410	Billing Services Cost	\$27	\$500	\$499	\$450	\$300	\$0	\$300
53680	Unrecognized Gain/Loss	\$99	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$768	\$1,256	\$1,256	\$1,207	\$1,092	\$0	\$1,092
57110	Debt Service - Principal	\$28,200	\$18,550	\$56,351	\$55,485	\$21,400	\$0	\$21,400
57210	Debt Service - Interest	\$13,087	\$12,550	\$12,550	\$11,340	\$9,400	\$0	\$9,400
	Total Debt Service	\$41,287	\$31,100	\$68,901	\$66,825	\$30,800	\$0	\$30,800
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$42,055	\$32,356	\$70,157	\$68,032	\$31,892	\$0	\$31,892
CHANGE IN FUND BALANCE								
	FUND BALANCE - October 1	\$1,406	\$468	\$933	\$933	\$11,467		\$11,467
	Appropriation TO (FROM) Fund Balance	(\$473)	\$8,394	\$8,394	\$10,534	\$8,826	\$0	\$8,826
	FUND BALANCE - September 30	\$933	\$8,862	\$9,327	\$11,467	\$20,293		\$20,293

* Due to the structure of this debt service instrument, the 2008 special assessment revenues of \$40,959 are required by Government Accounting Standards Board (GASB) to have the distinctive accounting treatment represented herein.

Annual Maintenance Assessment - The TLBD Advisory Board approved a \$6 per ERU reduction, yielding a new annual assessment total of \$120 per ERU effective with the 2009 tax year/2010 fiscal year (legal maximum - \$128.00 per ERU).

In FY 2007-2008 the maintenance assessments for Phases I (#184) and II (#185) were streamlined into one fund (#184)

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
361100	Interest	\$10,561	\$5,650	\$5,650	\$2,600	\$2,800	\$0	\$2,800
361101	Interest - County	\$825	\$800	\$800	\$300	\$300	\$0	\$300
325120	Assessment Collections (Phase I and II)	\$526,275	\$520,000	\$520,000	\$520,000	\$495,000	\$0	\$495,000
369300	Settlements	\$0	\$0	\$12,500	\$25,000	\$0	\$0	\$0
369305	Insurance Proceeds	\$0	\$0	\$1,755	\$1,755	\$0	\$0	\$0
	Total Revenues	\$537,661	\$526,450	\$540,705	\$549,655	\$498,100	\$0	\$498,100
381305	T/fer from TLBD (TLBD Ph II Maint - #185)	\$166,072	\$0	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$166,072	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$703,733	\$526,450	\$540,705	\$549,655	\$498,100	\$0	\$498,100
EXPENDITURES & TRANSFERS								
53211	Administrative Fees	\$9,316	\$9,588	\$9,595	\$9,595	\$10,050	\$0	\$10,050
53410	Billing Services Cost	\$3,683	\$7,600	\$7,593	\$4,000	\$3,500	\$0	\$3,500
53680	Unrecognized Gain/Loss	\$2,542	\$0	\$0	\$0	\$0	\$0	\$0
54310	Utility Services	\$43,332	\$50,000	\$50,000	\$47,000	\$48,500	\$0	\$48,500
54330	Street Lighting	\$204,147	\$235,000	\$235,000	\$215,000	\$220,000	\$0	\$220,000
54686	Repairs & Maint - Landscape	\$137,724	\$135,000	\$117,500	\$117,500	\$135,000	\$87,000	\$222,000
54693	Repairs & Maint - Fountains	\$13,915	\$15,000	\$16,755	\$16,755	\$20,000	\$0	\$20,000
54695	Repairs & Maint - Signs & Walls	\$33,137	\$35,000	\$52,500	\$52,500	\$25,000	\$0	\$25,000
55230	Clerk Supplies	\$0	\$100	\$100	\$0	\$100	\$0	\$100
59310	Statutory Reserve	\$0	\$22,187	\$22,187	\$22,187	\$22,200	\$0	\$22,200
	Total Operating	\$447,796	\$509,475	\$511,230	\$484,537	\$484,350	\$87,000	\$571,350
58130	Transfer to General - Insurance	\$8,865	\$9,000	\$6,680	\$6,680	\$7,800	\$0	\$7,800
58130	Transfer to General - Clerk Fees *	\$3,800	\$3,600	\$1,250	\$1,250	\$1,250	\$0	\$1,250
58130	Transfer to General - Beautification	\$44,000	\$50,400	\$52,100	\$52,100	\$51,123	\$0	\$51,123
	Total Transfers	\$56,665	\$63,000	\$60,030	\$60,030	\$60,173	\$0	\$60,173
	TOTAL EXPENDITURES/TRANSFERS	\$504,461	\$572,475	\$571,260	\$544,567	\$544,523	\$87,000	\$631,523
CHANGE IN FUND BALANCE								
	FUND BALANCE - October 1	\$202,268	\$400,345	\$401,540	\$401,540	\$406,628		\$406,628
	Appropriation TO (FROM) Fund Balance	\$199,272	(\$46,025)	(\$30,555)	\$5,088	(\$46,423)	(\$87,000)	(\$133,423)
	FUND BALANCE - September 30	\$401,540	\$354,320	\$370,985	\$406,628	\$360,205		\$273,205

* Clerk time at overtime rate inclusive of benefits (\$250/meeting); with the onset of FY 2009, meetings will be convened on a quarterly basis.

Repairs & Maint - Landscape:
TLBD Irrigation retrofit project – Rain Sensors/Wire/Timer – Winter Springs Blvd \$87,000 Bids being secured; project yet undetermined

In FY 2007-2008 the maintenance assessments for Phases I (#184) and II (#185) were streamlined into one fund - TLBD Maintenance Fund #184

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
361100	Interest	\$2,073	\$0	\$0	\$0	\$0	\$0	\$0
	Total Revenues	\$2,073	\$0	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$2,073	\$0	\$0	\$0	\$0	\$0	\$0
EXPENDITURES & TRANSFERS								
53680	Unrecognized Gain/Loss	\$1,407	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$1,407	\$0	\$0	\$0	\$0	\$0	\$0
58125	Residual Equity T/fer to Other (TLBD Maint #184)	\$166,072	\$0	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$166,072	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$167,479	\$0	\$0	\$0	\$0	\$0	\$0
CHANGE IN FUND BALANCE								
	FUND BALANCE - October 1	\$165,406	\$0	\$0	\$0	\$0		\$0
	Appropriation TO (FROM) Fund Balance	(\$165,406)	\$0	\$0	\$0	\$0	\$0	\$0
	FUND BALANCE - September 30	\$0	\$0	\$0	\$0	\$0		\$0

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
361100	Interest Earned	\$5,133	\$280	\$78	\$93	\$0	\$0	\$0
	Total Revenues	\$5,133	\$280	\$78	\$93	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$5,133	\$280	\$78	\$93	\$0	\$0	\$0
EXPENDITURES & TRANSFERS								
53680	Unrecognized Gain/Loss	\$2,296	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$2,296	\$0	\$0	\$0	\$0	\$0	\$0
58125	Transfer to Other Funds (TLBD DS Phase II #213)	\$0	\$0	\$37,801	\$37,816	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$37,801	\$37,816	\$0	\$0	\$0
65000	30105 CIP - Signage	\$196,139	\$37,525	\$0	\$0	\$0	\$0	\$0
65000	30106 CIP - Lighting	\$31,829	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$227,968	\$37,525	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$230,264	\$37,525	\$37,801	\$37,816	\$0	\$0	\$0
CHANGE IN FUND BALANCE								
	FUND BALANCE - October 1	\$262,854	\$37,275	\$37,723	\$37,723	\$0		\$0
	Appropriation TO (FROM) Fund Balance	(\$225,131)	(\$37,245)	(\$37,723)	(\$37,723)	\$0	\$0	\$0
	FUND BALANCE - September 30	\$37,723	\$30	\$0	\$0	\$0		\$0

CITY OF WINTER SPRINGS
FISCAL YEAR 2009-2010 BUDGET

OAK FOREST MAINTENANCE FUND - 191

Annual Maintenance Assessment - \$57 per ERU through fiscal year 2011-2012
(legal maximum - \$63.00 per ERU)

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
361100	Interest	\$844	\$320	\$320	\$200	\$200	\$0	\$200
361101	Interest - County	\$84	\$100	\$100	\$25	\$25	\$0	\$25
325120	Assessment Collections	\$53,413	\$52,940	\$52,940	\$52,940	\$52,940	\$0	\$52,940
369305	Insurance Proceeds	\$4,700	\$0	\$0	\$0	\$0	\$0	\$0
369305	60006 Insurance Proceeds (Traffic Acc)	\$0	\$0	\$5,035	\$5,035	\$0	\$0	\$0
	Total Revenues	\$59,041	\$53,360	\$58,395	\$58,200	\$53,165	\$0	\$53,165
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$59,041	\$53,360	\$58,395	\$58,200	\$53,165	\$0	\$53,165
EXPENDITURES & TRANSFERS								
53211	Administration Fees	\$9,316	\$9,588	\$9,596	\$9,596	\$10,050	\$0	\$10,050
53410	Billing Services Cost	\$425	\$850	\$842	\$600	\$600	\$0	\$600
53680	Unrecognized Gain/Loss	\$222	\$0	\$0	\$0	\$0	\$0	\$0
54310	Utility Services	\$2,839	\$3,800	\$3,800	\$3,200	\$3,400	\$0	\$3,400
54682	Repairs & Maint - Grounds	\$17,665	\$20,500	\$19,600	\$19,600	\$20,000	\$0	\$20,000
54682	60006 Repairs & Maint - Grounds	\$0	\$0	\$1,480	\$1,400	\$0	\$0	\$0
54695	Repairs & Maint - Sign/Walls	\$8,530	\$4,000	\$4,900	\$4,000	\$4,000	\$0	\$4,000
54695	60006 Repairs & Maint - Sign/Walls	\$0	\$0	\$3,555	\$3,500	\$0	\$0	\$0
54920	Legal Advertising	\$456	\$0	\$0	\$0	\$0	\$0	\$0
55230	Clerk Supplies	\$0	\$50	\$50	\$0	\$50	\$0	\$50
59310	Statutory Reserve	\$0	\$2,200	\$2,200	\$2,200	\$2,200	\$0	\$2,200
	Total Operating	\$39,453	\$40,988	\$46,023	\$44,096	\$40,300	\$0	\$40,300
58130	Transfer to General Fund - Insurance	\$1,893	\$2,000	\$1,427	\$1,427	\$1,750	\$0	\$1,750
58130	Transfer to General Fund - Clerk Fees *	\$1,900	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$1,000
58130	Transfer to Gen Fund - Beautification	\$7,500	\$10,200	\$10,500	\$10,500	\$10,477	\$0	\$10,477
	Total Transfers	\$11,293	\$13,200	\$12,927	\$12,927	\$13,227	\$0	\$13,227
	TOTAL EXPENDITURES/TRANSFERS	\$50,746	\$54,188	\$58,950	\$57,023	\$53,527	\$0	\$53,527
CHANGE IN FUND BALANCE								
	FUND BALANCE - October 1	\$16,387	\$21,998	\$24,682	\$24,682	\$25,859		\$25,859
	Appropriation TO (FROM) Fund Balance	\$8,295	(\$828)	(\$555)	\$1,177	(\$362)	\$0	(\$362)
	FUND BALANCE - September 30	\$24,682	\$21,170	\$24,127	\$25,859	\$25,497		\$25,497

* Clerk time - 8 hours per quarter at overtime rate, inclusive of benefits (\$250 per quarter)

Annual Capital Assessment - \$72 per ERU through fiscal year 2011-2012
(legal maximum - \$72.00 per ERU)

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
361000	Interest and Other Earnings * (prin/receivables)	\$22,671	\$0	\$0	\$0	\$0	\$0	\$0
361100	Interest	\$203	\$50	\$50	\$75	\$30	\$0	\$30
361101	Interest - County	\$93	\$75	\$75	\$25	\$25	\$0	\$25
325110	Assessment Collections * (prev 315100)	\$14,231	\$58,650	\$58,650	\$58,400	\$58,400	\$0	\$58,400
369101	Misc Revenue * (principal/interest)	\$22,039	\$0	\$0	\$0	\$0	\$0	\$0
384100	Loan Proceeds	\$0	\$0	\$0	\$0	\$0	\$317,500	\$317,500
	Total Revenues	\$59,237	\$58,775	\$58,775	\$58,500	\$58,455	\$317,500	\$375,955
381302	Transfer from Oak Forest Capital (residual equity)	\$0	\$17,477	\$15,537	\$15,537	\$0	\$0	\$0
	Total Transfers	\$0	\$17,477	\$15,537	\$15,537	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$59,237	\$76,252	\$74,312	\$74,037	\$58,455	\$317,500	\$375,955
EXPENDITURES & TRANSFERS								
53180	Consulting	\$0	\$0	\$2,500	\$2,500	\$0	\$0	\$0
53211	Administration Fees	\$4,589	\$4,722	\$4,726	\$4,726	\$4,950	\$0	\$4,950
53410	Billing Services Cost	\$282	\$500	\$496	\$500	\$500	\$0	\$500
53680	Unrecognized Gain/Loss	\$25	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$4,896	\$5,222	\$7,722	\$7,726	\$5,450	\$0	\$5,450
57110	Debt Service - Principal	\$33,810	\$55,300	\$50,860	\$50,500	\$37,500	\$317,500	\$355,000
57210	Debt Service - Interest	\$18,197	\$16,750	\$16,750	\$16,352	\$14,500	\$0	\$14,500
	Total Debt Service	\$52,007	\$72,050	\$67,610	\$66,852	\$52,000	\$317,500	\$369,500
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$56,903	\$77,272	\$75,332	\$74,578	\$57,450	\$317,500	\$374,950
CHANGE IN FUND BALANCE								
	FUND BALANCE - October 1	\$1,710	\$3,676	\$4,044	\$4,044	\$3,503		\$3,503
	Appropriation TO (FROM) Fund Balance	\$2,334	(\$1,020)	(\$1,020)	(\$541)	\$1,005	\$0	\$1,005
	FUND BALANCE - September 30	\$4,044	\$2,656	\$3,024	\$3,503	\$4,508		\$4,508

* Due to the structure of this debt service instrument, the 2008 special assessment revenues of \$58,941 are required by the Government Accounting Standards Board (GASB) to have the distinctive accounting treatment represented herein.

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
361100	Interest	\$696	\$130	\$14	\$14	\$0	\$0	\$0
	Total Revenues	\$696	\$130	\$14	\$14	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$696	\$130	\$14	\$14	\$0	\$0	\$0
EXPENDITURES & TRANSFERS								
53680	Unrecognized Gain/Loss	\$321	\$0	\$0	\$0	\$0	\$0	\$0
55270	Small Tools	\$1,550	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$1,871	\$0	\$0	\$0	\$0	\$0	\$0
58125	Transfer to Other Funds (Oak Forest Debt Svc)	\$0	\$17,477	\$15,537	\$15,537	\$0	\$0	\$0
	Total Transfers	\$0	\$17,477	\$15,537	\$15,537	\$0	\$0	\$0
65000	<u>30052</u> Construction in Progress	\$21,797	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$21,797	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$23,668	\$17,477	\$15,537	\$15,537	\$0	\$0	\$0
CHANGE IN FUND BALANCE								
	FUND BALANCE - October 1	\$38,495	\$17,347	\$15,523	\$15,523	\$0		\$0
	Appropriation TO (FROM) Fund Balance	(\$22,972)	(\$17,347)	(\$15,523)	(\$15,523)	\$0	\$0	\$0
	FUND BALANCE - September 30	\$15,523	\$0	\$0	\$0	\$0		\$0

The series 2003 bond refunded the series 1993 bond during fiscal year 2002-2003

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
361100	Interest Earned	\$8,081	\$10,000	\$10,000	\$1,400	\$3,000	\$0	\$3,000
	Total Revenues	\$8,081	\$10,000	\$10,000	\$1,400	\$3,000	\$0	\$3,000
381001	Transfer from Public Service Tax Fund	\$440,000	\$429,000	\$429,000	\$429,000	\$444,000	\$0	\$444,000
381002	Transfer from Electric Franchise Fee Fund	\$440,000	\$429,000	\$429,000	\$429,000	\$444,000	\$0	\$444,000
	Total Transfers	\$880,000	\$858,000	\$858,000	\$858,000	\$888,000	\$0	\$888,000
	TOTAL REVENUES/TRANSFERS	\$888,081	\$868,000	\$868,000	\$859,400	\$891,000	\$0	\$891,000
EXPENDITURES & TRANSFERS								
53130	Trustee Fees	\$0	\$1,000	\$1,000	\$500	\$500	\$0	\$500
53680	Unrecognized Gain/Loss	\$222	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$222	\$1,000	\$1,000	\$500	\$500	\$0	\$500
57110	Debt Service - Principal	\$380,000	\$625,000	\$625,000	\$625,000	\$645,000	\$0	\$645,000
57210	Debt Service - Interest	\$264,285	\$251,750	\$251,750	\$251,750	\$235,100	\$0	\$235,100
57310	Bond Issuance Costs	\$0	\$500	\$500	\$0	\$0	\$0	\$0
	Total Debt Service	\$644,285	\$877,250	\$877,250	\$876,750	\$880,100	\$0	\$880,100
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$644,507	\$878,250	\$878,250	\$877,250	\$880,600	\$0	\$880,600
CHANGE IN FUND BALANCE								
	FUND BALANCE - October 1	\$539,044	\$782,243	\$782,618	\$782,618	\$764,768		\$764,768
	Appropriation TO (FROM) Fund Balance	\$243,574	(\$10,250)	(\$10,250)	(\$17,850)	\$10,400	\$0	\$10,400
	FUND BALANCE - September 30	\$782,618	\$771,993	\$772,368	\$764,768	\$775,168		\$775,168

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
361100	Interest Earned	\$2,560	\$1,500	\$1,500	\$275	\$650	\$0	\$650
	Total Revenues	\$2,560	\$1,500	\$1,500	\$275	\$650	\$0	\$650
381001	Transfer from Public Service Tax Fund	\$65,200	\$73,000	\$73,000	\$73,000	\$89,000	\$0	\$89,000
381002	Transfer from Electric Franchise Fee Fund	\$65,200	\$73,000	\$73,000	\$73,000	\$89,000	\$0	\$89,000
	Total Transfers	\$130,400	\$146,000	\$146,000	\$146,000	\$178,000	\$0	\$178,000
	TOTAL REVENUES/TRANSFERS	\$132,960	\$147,500	\$147,500	\$146,275	\$178,650	\$0	\$178,650
EXPENDITURES & TRANSFERS								
53130	Trustee Fees	\$500	\$1,200	\$1,200	\$500	\$1,000	\$0	\$1,000
53680	Unrecognized Gain/Loss	\$222	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$722	\$1,200	\$1,200	\$500	\$1,000	\$0	\$1,000
57110	Debt Service - Principal	\$270,000	\$55,000	\$55,000	\$55,000	\$75,000	\$0	\$75,000
57210	Debt Service - Interest	\$93,588	\$86,100	\$86,100	\$86,100	\$83,000	\$0	\$83,000
	Total Debt Service	\$363,588	\$141,100	\$141,100	\$141,100	\$158,000	\$0	\$158,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$364,310	\$142,300	\$142,300	\$141,600	\$159,000	\$0	\$159,000
CHANGE IN FUND BALANCE								
	FUND BALANCE - October 1	\$345,450	\$117,050	\$114,100	\$114,100	\$118,775		\$118,775
	Appropriation TO (FROM) Fund Balance	(\$231,350)	\$5,200	\$5,200	\$4,675	\$19,650	\$0	\$19,650
	FUND BALANCE - September 30	\$114,100	\$122,250	\$119,300	\$118,775	\$138,425		\$138,425

Millage Rate per Fiscal Year 0.1022 0.1100 0.1100 (based on declining property valuations from the Property Appraiser DR 420)
 Decreased valuation

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
311000	Voted Ad Valorem Taxes	\$217,872	\$213,267	\$213,267	\$213,000	\$191,987	\$0	\$191,987
361100	Interest	\$2,845	\$2,100	\$2,100	\$550	\$500	\$0	\$500
361101	Interest - County	\$281	\$300	\$300	\$125	\$125	\$0	\$125
	Total Revenues	\$220,998	\$215,667	\$215,667	\$213,675	\$192,612	\$0	\$192,612
381100	Transfer from General (flat 2010 millage)	\$0	\$0	\$0	\$0	\$0	\$28,100	\$28,100
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$28,100	\$28,100
	TOTAL REVENUES/TRANSFERS	\$220,998	\$215,667	\$215,667	\$213,675	\$192,612	\$28,100	\$220,712
EXPENDITURES & TRANSFERS								
53130	Trustee Fees	\$431	\$500	\$500	\$431	\$450	\$0	\$450
53680	Unrecognized Gain/Loss	\$864	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$1,295	\$500	\$500	\$431	\$450	\$0	\$450
57110	Debt Service - Principal	\$70,000	\$75,000	\$75,000	\$75,000	\$75,000	\$0	\$75,000
57210	Debt Service - Interest	\$151,022	\$148,500	\$148,500	\$148,500	\$145,600	\$0	\$145,600
	Total Debt Service	\$221,022	\$223,500	\$223,500	\$223,500	\$220,600	\$0	\$220,600
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$222,317	\$224,000	\$224,000	\$223,931	\$221,050	\$0	\$221,050
CHANGE IN FUND BALANCE								
	FUND BALANCE - October 1	\$47,573	\$44,722	\$46,254	\$46,254	\$35,998		\$35,998
	Appropriation TO (FROM) Fund Balance	(\$1,319)	(\$8,333)	(\$8,333)	(\$10,256)	(\$28,438)	\$28,100	(\$338)
	FUND BALANCE - September 30	\$46,254	\$36,389	\$37,921	\$35,998	\$7,560		\$35,660

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
361100	Interest	\$50	\$230	\$230	\$550	\$0	\$0	\$0
	Total Revenues	\$50	\$230	\$230	\$550	\$0	\$0	\$0
381100	70105 Transfer in from General Fund (Sr Ctr Pool)	\$60,000	\$60,000	\$60,000	\$60,000	\$0	\$652,000	\$652,000
	Total Transfers	\$60,000	\$60,000	\$60,000	\$60,000	\$0	\$652,000	\$652,000
	TOTAL REVENUES/TRANSFERS	\$60,050	\$60,230	\$60,230	\$60,550	\$0	\$652,000	\$652,000
EXPENDITURES & TRANSFERS								
	Total Operating	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57110	70105 Debt Service - Principal (Sr Ctr Pool)	\$30,082	\$40,000	\$65,952	\$63,953	\$0	\$656,000	\$656,000
57210	70105 Debt Service - Interest (Sr Ctr Pool)	\$5,443	\$40,000	\$14,048	\$14,047	\$3,500	\$0	\$3,500
	Total Debt Service	\$35,525	\$80,000	\$80,000	\$78,000	\$3,500	\$656,000	\$659,500
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$35,525	\$80,000	\$80,000	\$78,000	\$3,500	\$656,000	\$659,500
CHANGE IN FUND BALANCE								
	FUND BALANCE - October 1	\$645	\$25,413	\$25,170	\$25,170	\$7,720		\$7,720
	Appropriation TO (FROM) Fund Balance	\$24,525	(\$19,770)	(\$19,770)	(\$17,450)	(\$3,500)	(\$4,000)	(\$7,500)
	FUND BALANCE - September 30	\$25,170	\$5,643	\$5,400	\$7,720	\$4,220		\$220

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
361100	Interest Earned	\$35,643	\$7,400	\$7,400	\$5,200	\$3,300	\$0	\$3,300
366000	30107 Donation (Rotary - Vet Mem) prev #361200	\$5,500	\$0	\$13,177	\$13,177	\$0	\$0	\$0
	Total Revenues	\$41,143	\$7,400	\$20,577	\$18,377	\$3,300	\$0	\$3,300
381600	Transfer from Other Funds (#115 Road Improve)	\$0	\$300,000	\$0	\$0	\$300,000	\$0	\$300,000
	Total Transfers	\$0	\$300,000	\$0	\$0	\$300,000	\$0	\$300,000
	TOTAL REVENUES/TRANSFERS	\$41,143	\$307,400	\$20,577	\$18,377	\$303,300	\$0	\$303,300
EXPENDITURES & TRANSFERS								
53680	Unrecognized Gain/Loss	\$13,378	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$13,378	\$0	\$0	\$0	\$0	\$0	\$0
58130	24415 T/fer to General Fund (Proj Adm)	\$12,000	\$12,000	\$12,000	\$1,842	\$11,825	\$0	\$11,825
	Total Transfers	\$12,000	\$12,000	\$12,000	\$1,842	\$11,825	\$0	\$11,825
65000	30045 CIP - Town Center Trail & Infrastructure	\$133,753	\$0	\$8,280	\$6,500	\$0	\$0	\$0
65000	30107 CIP - Veterans' Memorial	\$107,623	\$0	\$37,428	\$37,428	\$0	\$0	\$0
65000	70008 CIP - Magnolia Park	\$19,932	\$1,290,950	\$982,629	\$95,000	\$1,188,750	\$0	\$1,188,750
	Total Capital	\$261,308	\$1,290,950	\$1,028,337	\$138,928	\$1,188,750	\$0	\$1,188,750
	TOTAL EXPENDITURES/TRANSFERS	\$286,686	\$1,302,950	\$1,040,337	\$140,770	\$1,200,575	\$0	\$1,200,575
CHANGE IN FUND BALANCE								
	FUND BALANCE - October 1	\$1,265,303	\$995,550	\$1,019,760	\$1,019,760	\$897,367		\$897,367
	Appropriation TO (FROM) Fund Balance	(\$245,543)	(\$995,550)	(\$1,019,760)	(\$122,393)	(\$897,275)	\$0	(\$897,275)
	FUND BALANCE - September 30	\$1,019,760	\$0	\$0	\$897,367	\$92		\$92

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
361100	Interest	\$24,883	\$15,500	\$15,500	\$3,400	\$7,500	\$0	\$7,500
362100	Rents	\$0	\$0	\$0	\$0	\$0	\$0	\$0
369101	<u>30108</u> Misc. Revenue	\$0	\$0	\$2,980	\$2,980	\$0	\$0	\$0
	Total Revenues	\$24,883	\$15,500	\$18,480	\$6,380	\$7,500	\$0	\$7,500
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$24,883	\$15,500	\$18,480	\$6,380	\$7,500	\$0	\$7,500
EXPENDITURES & TRANSFERS								
53680	Unrecognized Gain/Loss	\$8,713	\$0	\$0	\$0	\$0	\$0	\$0
54310	Utility Service	\$36	\$0	\$0	\$0	\$0	\$0	\$0
54310	<u>30108</u> Utility Service (154 Lori Ann)	\$1,151	\$1,500	\$1,500	\$1,000	\$1,500	\$0	\$1,500
54660	<u>30108</u> R&M - Buildings (154 Lori Ann)	\$8,184	\$8,000	\$10,980	\$7,000	\$1,000	\$0	\$1,000
54682	<u>30108</u> R&M - Grounds (154 Lori Ann)	\$0	\$720	\$720	\$720	\$1,000	\$0	\$1,000
	Total Operating	\$18,084	\$10,220	\$13,200	\$8,720	\$3,500	\$0	\$3,500
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$18,084	\$10,220	\$13,200	\$8,720	\$3,500	\$0	\$3,500
CHANGE IN FUND BALANCE								
	FUND BALANCE - October 1	\$1,000,988	\$1,029,002	\$1,007,787	\$1,007,787	\$1,005,447		\$1,005,447
	Appropriation TO (FROM) Fund Balance	\$6,799	\$5,280	\$5,280	(\$2,340)	\$4,000	\$0	\$4,000
	FUND BALANCE - September 30	\$1,007,787	\$1,034,282	\$1,013,067	\$1,005,447	\$1,009,447		\$1,009,447

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
361100	Interest Earned	\$29,894	\$8,000	\$8,000	\$5,700	\$3,500	\$0	\$3,500
	Total Revenues	\$29,894	\$8,000	\$8,000	\$5,700	\$3,500	\$0	\$3,500
381004	Transfer from Stormwater	\$150,000	\$100,000	\$0	\$0	\$100,000	\$0	\$100,000
381600	Transfer from Trans Improvement	\$100,000	\$100,000	\$0	\$0	\$100,000	\$0	\$100,000
381602	Transfer from Water & Sewer (3600)	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$550,000	\$200,000	\$0	\$0	\$200,000	\$0	\$200,000
	TOTAL REVENUES/TRANSFERS	\$579,894	\$208,000	\$8,000	\$5,700	\$203,500	\$0	\$203,500
EXPENDITURES & TRANSFERS								
53680	Unrecognized Gain/Loss	\$8,367	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$8,367	\$0	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65000	30037 CIP - Utility/PW Facility	\$0	\$1,746,218	\$0	\$0	\$1,139,000	\$0	\$1,139,000
65000	30141 CIP - Bldgs 6 & 7	\$0	\$0	\$1,538,245	\$600,000	\$0	\$0	\$0
	Total Capital	\$0	\$1,746,218	\$1,538,245	\$600,000	\$1,139,000	\$0	\$1,139,000
	TOTAL EXPENDITURES/TRANSFERS	\$8,367	\$1,746,218	\$1,538,245	\$600,000	\$1,139,000	\$0	\$1,139,000
CHANGE IN FUND BALANCE								
	FUND BALANCE - October 1	\$958,718	\$1,538,218	\$1,530,245	\$1,530,245	\$935,945		\$935,945
	Appropriation TO (FROM) Fund Balance	\$571,527	(\$1,538,218)	(\$1,530,245)	(\$594,300)	(\$935,500)	\$0	(\$935,500)
	FUND BALANCE - September 30	\$1,530,245	\$0	\$0	\$935,945	\$445		\$445

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
361100	Interest Earned	\$250	\$0	\$0	\$40	\$0	\$0	\$0
	Total Revenues	\$250	\$0	\$0	\$40	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$250	\$0	\$0	\$40	\$0	\$0	\$0
EXPENDITURES & TRANSFERS								
53680	Unrecognized Gain/Loss	\$99	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$99	\$0	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65000	30061 CIP - City Hall Expansion	\$0	\$0	\$0	\$10,216	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$10,216	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$99	\$0	\$0	\$10,216	\$0	\$0	\$0
CHANGE IN FUND BALANCE								
	FUND BALANCE - October 1	\$10,025	\$0	\$10,176	\$10,176	\$0		\$0
	Appropriation TO (FROM) Fund Balance	\$151	\$0	\$0	(\$10,176)	\$0	\$0	\$0
	FUND BALANCE - September 30	\$10,176	\$0	\$10,176	\$0	\$0		\$0

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
361100	Interest Earned	\$2,345	\$50	\$78	\$78	\$0	\$0	\$0
331000	50002 Federal Grant (Fire)	\$75,166	\$0	\$0	\$0	\$0	\$0	\$0
331000	70106 Federal Grant (Parks)	\$18,563	\$0	\$0	\$0	\$0	\$0	\$0
	Total Revenues	\$96,074	\$50	\$78	\$78	\$0	\$0	\$0
381100	Transfer from General Fund	\$500	\$0	\$0	\$0	\$0	\$0	\$0
381600	50002 Transfer from Other Funds (Fire Impact)	\$2,894	\$0	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$3,394	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$99,468	\$50	\$78	\$78	\$0	\$0	\$0
EXPENDITURES & TRANSFERS								
53680	Unrecognized Gain/Loss	\$839	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$839	\$0	\$0	\$0	\$0	\$0	\$0
58125	50002 Transfer to Other (Fire Impact)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58125	51001 Transfer to Other (Police Impact)	\$12,900	\$0	\$3,424	\$3,424	\$0	\$0	\$0
58125	70106 Transfer to Other (Park Impact)	\$1,149	\$0	\$1,330	\$1,330	\$0	\$0	\$0
	Total Transfers	\$14,049	\$0	\$4,754	\$4,754	\$0	\$0	\$0
62000	50002 Buildings (Fire Station)	(\$500)	\$0	\$0	\$0	\$0	\$0	\$0
62000	Buildings (Fire Station)	\$500	\$0	\$0	\$0	\$0	\$0	\$0
65000	50002 CIP (Fire Station)	\$58,226	\$0	\$0	\$0	\$0	\$0	\$0
65000	70106 CIP (Civic Center)	\$24,751	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$82,977	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$97,865	\$0	\$4,754	\$4,754	\$0	\$0	\$0
CHANGE IN FUND BALANCE								
	FUND BALANCE - October 1	\$3,073	\$5,328	\$4,676	\$4,676	\$0		\$0
	Appropriation TO (FROM) Fund Balance	\$1,603	\$50	(\$4,676)	(\$4,676)	\$0	\$0	\$0
	FUND BALANCE - September 30	\$4,676	\$5,378	\$0	\$0	\$0		\$0

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
361100	Interest Earned	\$695	\$0	\$386	\$500	\$0	\$0	\$0
334709	70109 State Grants (FRDAP 8)	\$0	\$200,000	\$200,000	\$200,000	\$0	\$0	\$0
	Total Revenues	\$695	\$200,000	\$200,386	\$200,500	\$0	\$0	\$0
381100	70109 Transfer from General Fund	\$0	\$0	\$50,000	\$33,019	\$0	\$0	\$0
381145	70109 Transfer from Parks Impact	\$220,000	\$0	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$220,000	\$0	\$50,000	\$33,019	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$220,695	\$200,000	\$250,386	\$233,519	\$0	\$0	\$0
EXPENDITURES & TRANSFERS								
53680	Unrecognized Gain/Loss	\$123	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$123	\$0	\$0	\$0	\$0	\$0	\$0
64300	Furniture/Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65000	70109 CIP (Trotwood Improvements)	\$11,812	\$467,627	\$473,186	\$456,280	\$0	\$0	\$0
	Total Capital	\$11,812	\$467,627	\$473,186	\$456,280	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$11,935	\$467,627	\$473,186	\$456,280	\$0	\$0	\$0
CHANGE IN FUND BALANCE								
	FUND BALANCE - October 1	\$14,040	\$283,278	\$222,800	\$222,800	\$39		\$39
	Appropriation TO (FROM) Fund Balance	\$208,760	(\$267,627)	(\$222,800)	(\$222,761)	\$0	\$0	\$0
	FUND BALANCE - September 30	\$222,800	\$15,651	\$0	\$39	\$39		\$39

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
337902	70105 Other Local Grants - CDBG	\$5,291	\$0	\$0	\$0	\$0	\$0	\$0
361100	Interest Earned	\$7,001	\$50	\$139	\$139	\$0	\$0	\$0
384100	Loan Proceeds	\$750,000	\$0	\$0	\$0	\$0	\$0	\$0
	Total Revenues	\$762,292	\$50	\$139	\$139	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$762,292	\$50	\$139	\$139	\$0	\$0	\$0
EXPENDITURES & TRANSFERS								
53680	Unrecognized Gain/Loss	\$1,284	\$0	\$0	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$14,406	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$15,690	\$0	\$0	\$0	\$0	\$0	\$0
58125	Transfer to Other (#155 Park Impact)	\$108,500	\$0	\$3,412	\$3,412	\$0	\$0	\$0
58130	Transfer to General Fund	\$394,888	\$0	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$503,388	\$0	\$3,412	\$3,412	\$0	\$0	\$0
64000	Equipment General	\$3,946	\$0	\$0	\$0	\$0	\$0	\$0
64300	Furniture/Office Equipment	\$1,969	\$0	\$0	\$0	\$0	\$0	\$0
65000	70105 CIP (Senior Ctr Exp/Pool)	\$234,036	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$239,951	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$759,029	\$0	\$3,412	\$3,412	\$0	\$0	\$0
CHANGE IN FUND BALANCE								
	FUND BALANCE - October 1	\$10	\$3,458	\$3,273	\$3,273	\$0	\$0	\$0
	Appropriation TO (FROM) Fund Balance	\$3,263	\$50	(\$3,273)	(\$3,273)	\$0	\$0	\$0
	FUND BALANCE - September 30	\$3,273	\$3,508	\$0	\$0	\$0	\$0	\$0

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ENTERPRISE FUNDS

Budget Data

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FUND	DIVISION	FUND NAME	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES									
401	3600	W&S - Operating	\$7,547,002	\$8,072,150	\$8,072,307	\$7,751,800	\$7,716,600	\$0	\$7,716,600
401	3610	W&S - Renewal & Replacement	\$387,500	\$200,000	\$200,000	\$200,000	\$250,000	\$0	\$250,000
401	3620	W&S - Revenue Generation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
401	3640	W&S - 2000 Utility Construction	(\$10,895)	\$3,000	\$3,000	\$2,500	\$1,100	\$0	\$1,100
402		W&S - Service Availability Fund	\$0	\$0	\$0	\$0	\$50,190	\$0	\$50,190
420		Development Services	\$615,355	\$1,123,353	\$1,123,583	\$320,653	\$466,653	\$0	\$466,653
430		Stormwater	\$1,149,748	\$1,118,435	\$1,615,215	\$1,599,224	\$1,117,625	\$0	\$1,117,625
TOTAL REVENUES			\$9,688,710	\$10,516,938	\$11,014,105	\$9,874,177	\$9,602,168	\$0	\$9,602,168
EXPENDITURES/EXPENSES									
401	3600	W&S - Operating	\$6,707,273	\$9,460,055	\$9,571,594	\$8,741,326	\$8,846,826	\$456,246	\$9,303,072
401	3610	W&S - Renewal & Replacement	\$224,033	\$250,000	\$250,000	\$250,000	\$250,000	\$0	\$250,000
401	3620	W&S - Revenue Generation	\$67,764	\$46,166	\$46,166	\$22,000	\$25,402	\$0	\$25,402
401	3640	W&S - 2000 Utility Construction	\$10,000	\$401,038	\$401,038	\$120,000	\$298,143	\$0	\$298,143
402		W&S - Service Availability Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
420		Development Services	\$1,275,759	\$1,284,861	\$1,291,759	\$1,063,886	\$934,977	\$0	\$934,977
430		Stormwater	\$1,083,174	\$1,391,424	\$1,997,211	\$1,808,574	\$1,121,215	\$210,000	\$1,331,215
TOTAL EXPENDITURES			\$9,368,003	\$12,833,544	\$13,557,768	\$12,005,786	\$11,476,563	\$666,246	\$12,142,809

CHANGE IN FUND EQUITY

	Net Assets	Net Assets less Net Capital (for Budgeting Purposes)						
FUND EQUITY - October 1	\$24,135,498	\$10,122,351	\$7,949,005	\$7,949,005	\$5,817,396	\$0	\$5,817,396	
Appropriation TO (FROM) Fund Balance	\$320,707	(\$2,316,606)	(\$2,543,663)	(\$2,131,609)	(\$1,874,395)	(\$666,246)	(\$2,540,641)	
FUND EQUITY - September 30	\$24,456,205	\$7,805,745	\$5,405,342	\$5,817,396	\$3,943,001	\$0	\$3,276,755	

Non-cash Adjustments:	
Amort - Bond premium	(\$1,064)
Accretion of interest - debt service	(\$334,299)
Accretion of interest - prior period	(\$1,748,006)
Amort - deferred loss on refunding	(\$58,335)
Asset Disposition/Transfer	\$2,959
Bad Debt	(\$13,323)
Contributed Capital	\$184,798
Compensated Absences	(\$13,095)
Depreciation	(\$1,834,528)
Misc	\$88
Total Adjustments	(\$3,814,805)
Total Net Assets per CAFR	\$20,641,400

CITY OF WINTER SPRINGS
FISCAL YEAR 2009-2010 BUDGET

ENTERPRISE FUNDS - SUMMARY
Source/Application Category

	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Total FY 09/10 Budget
<u>Sources</u>					
Revenues	\$9,215,715	\$10,225,200	\$10,722,367	\$9,580,580	\$9,258,790
Transfers	\$472,995	\$291,738	\$291,738	\$293,597	\$343,378
Total Sources	\$9,688,710	\$10,516,938	\$11,014,105	\$9,874,177	\$9,602,168
<u>Applications</u>					
Payroll	\$3,077,869	\$3,314,643	\$3,389,953	\$3,221,066	\$3,330,993
Operating	\$2,734,719	\$2,934,806	\$3,599,792	\$3,082,493	\$2,511,939
Debt Service	\$1,845,597	\$1,841,525	\$1,841,525	\$1,841,525	\$1,906,000
Transfers	\$2,664,820	\$2,541,516	\$2,438,916	\$2,399,112	\$2,508,732
Capital	\$928,331	\$2,201,054	\$2,287,582	\$1,461,590	\$1,885,145
Total Applications	\$11,251,336	\$12,833,544	\$13,557,768	\$12,005,786	\$12,142,809
Less Capitalized Expenditures	<u>(\$1,883,333)</u>				
Total Non-Capital Applications	\$9,368,003				

CITY OF WINTER SPRINGS
FISCAL YEAR 2009-2010 BUDGET

WATER & SEWER UTILITY - ALL FUNDS/DIVISIONS - OVERVIEW

	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Total FY 09/10 Budget
Sources					
Revenues	\$7,530,107	\$8,069,150	\$8,069,307	\$7,748,300	\$7,761,890
Transfers	\$393,500	\$206,000	\$206,000	\$206,000	\$256,000
Total Sources	\$7,923,607	\$8,275,150	\$8,275,307	\$7,954,300	\$8,017,890
Applications					
Payroll	\$2,261,531	\$2,447,837	\$2,505,329	\$2,362,300	\$2,472,957
Operating	\$2,057,205	\$2,201,080	\$2,253,199	\$2,054,192	\$2,076,130
Debt Service	\$1,845,597	\$1,841,525	\$1,841,525	\$1,841,525	\$1,906,000
Transfers	\$1,799,739	\$1,712,413	\$1,709,813	\$1,670,009	\$1,756,385
Capital	\$779,518	\$1,954,404	\$1,958,932	\$1,205,300	\$1,665,145
Total Applications	\$8,743,590	\$10,157,259	\$10,268,798	\$9,133,326	\$9,876,617
Less Capitalized Expenditures	(\$1,734,520) - includes approx \$955,000 in Debt Service				
Total Non-Capital Applications	\$7,009,070				

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

Water & Sewer Operations - 3600

Utility/Public Works Director	1		1		1
Utility Superintendent	2		2		2
Office Supervisor	1		1		1
Admin Secretary	1		1		1
Water Conservation Coordinator	-		-		1
Maintenance Worker	6		8		8
Maintenance Mechanic	14		13		12
Team Leader	4		4		4
Lead Waste Water Treatment Oper	2		2		2
Wastewater Treatment Operator	3		6		6
Wastewater Treatment Oper Trainee	3		-		-
Wastewater Treatment Operator/Lab Coordinator	1		1		1
Lead Water Plant Operator	1		1		1
Water Plant Operator	2		2		2
Service Technician	3		2		2
Electronics / Instr Technician	1		1		1
TOTAL AUTHORIZED PERSONNEL	45		45		45

A rate increase is expected to go into effect with the October 2009 billing cycles. The Adopted budget does not reflect these rate increases. When the rate increases are adopted the budgeted revenues will be revised accordingly. Rates increases are needed to meet debt coverage requirements.

Division	Fund	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
3600	Water & Sewer Operating Div	\$7,547,002	\$8,072,150	\$8,072,307	\$7,751,800	\$7,716,600	\$0	\$7,716,600
3610	Renewal & Replacement Divi:	\$387,500	\$200,000	\$200,000	\$200,000	\$250,000	\$0	\$250,000
3620	Revenue Generation Division	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3640	2000 Utility Construction Divis	(\$10,895)	\$3,000	\$3,000	\$2,500	\$1,100	\$0	\$1,100
402	Service Availability Fund	\$0	\$0	\$0	\$0	\$50,190	\$0	\$50,190
TOTAL REVENUES/TRANSFERS		\$7,923,607	\$8,275,150	\$8,275,307	\$7,954,300	\$8,017,890	\$0	\$8,017,890
EXPENDITURES								
3600	Water & Sewer Operating Div	\$6,707,273	\$9,460,055	\$9,571,594	\$8,741,326	\$8,846,826	\$456,246	\$9,303,072
3610	Renewal & Replacement Divi:	\$224,033	\$250,000	\$250,000	\$250,000	\$250,000	\$0	\$250,000
3620	Revenue Generation Division	\$67,764	\$46,166	\$46,166	\$22,000	\$25,402	\$0	\$25,402
3640	2000 Utility Construction Divis	\$10,000	\$401,038	\$401,038	\$120,000	\$298,143	\$0	\$298,143
402	Service Availability Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES		\$7,009,070	\$10,157,259	\$10,268,798	\$9,133,326	\$9,420,371	\$456,246	\$9,876,617

CHANGE IN FUND EQUITY

FUND EQUITY - October 1

Appropriation TO (FROM) Fund Balance

FUND EQUITY - September 30

Non-cash Adjustments:

Amort - Bond premium	(\$1,064)
Amort - deferred loss on refunding	(\$58,335)
Accretion of interest - debt service	(\$334,299)
Accretion of interest - debt service (prior period)	(\$1,748,006)
Bad Debt	(\$13,323)
Compensated Absences	(\$14,014)
Contributed Capital	\$184,798
Depreciation	(\$1,593,086)
Fixed Asset Transfer	\$3,053
Misc	\$88
Total Adjustments	(\$3,574,188)
Total Net Assets per CAFR	\$15,433,061

Net Assets	Net Assets less Net Capital (for Budgeting Purposes)					
\$18,092,712	\$8,429,058	\$6,447,834	\$6,447,834	\$5,268,808		\$5,268,808
\$914,537	(\$1,882,109)	(\$1,993,491)	(\$1,179,026)	(\$1,402,481)	(\$456,246)	(\$1,858,727)
\$19,007,249	\$6,546,949	\$4,454,343	\$5,268,808	\$3,866,327		\$3,410,081

Total Net Assets Consist of:
Cash - \$5,462,858
Cash w/ Fiscal Agent - \$743,798
Deposits - \$704,368
Other Current Assets - \$1,025,891
Restricted Investments - \$2,048,104
Other Noncurrent Assets - \$318,524
Other Current Liabilities - (\$1,773,404)
Other Noncurrent Liabilities - (\$2,082,305)
Capital Assets (net of related debt) - \$8,985,227

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
343310	Water Revenues	\$2,693,489	\$2,950,000	\$2,950,000	\$2,950,000	\$2,950,000	\$0	\$2,950,000
343320	Water Connection Fees	\$7,054	\$50,000	\$50,000	\$3,000	\$0	\$0	\$0
343510	Sewer Revenues	\$4,108,957	\$4,250,000	\$4,250,000	\$4,250,000	\$4,250,000	\$0	\$4,250,000
343520	Sewer Connection Fees	\$32,006	\$200,000	\$200,000	\$10,000	\$0	\$0	\$0
343610	Reuse Water Fees	\$153,310	\$180,000	\$180,000	\$170,000	\$170,000	\$0	\$170,000
343902	Turn Off/On Fees	\$74,695	\$80,000	\$80,000	\$80,000	\$80,000	\$0	\$80,000
343903	Meter Charges	\$3,880	\$20,000	\$20,000	\$4,000	\$6,000	\$0	\$6,000
343904	Application Fees	\$23,476	\$30,000	\$30,000	\$24,000	\$25,000	\$0	\$25,000
343905	Tampering Fees	\$1,050	\$1,500	\$1,500	\$1,200	\$1,500	\$0	\$1,500
343906	Inspection Fees	\$30	\$1,000	\$1,000	\$100	\$600	\$0	\$600
343907	NSF Check Fees	\$7,114	\$7,000	\$7,000	\$8,000	\$8,000	\$0	\$8,000
343908	Reservation Charges	\$17,263	\$20,000	\$20,000	\$7,000	\$7,000	\$0	\$7,000
343910	Penalty Fees	\$156,995	\$150,000	\$150,000	\$160,000	\$160,000	\$0	\$160,000
361100	Interest Earned	\$237,829	\$102,650	\$102,650	\$50,000	\$27,300	\$0	\$27,300
364100	Auction Proceeds	\$5,753	\$4,000	\$4,000	\$6,500	\$5,000	\$0	\$5,000
366000	Contributions	\$365	\$0	\$157	\$0	\$200	\$0	\$200
369101	Misc Revenues	\$2,227	\$10,000	\$10,000	\$10,000	\$8,000	\$0	\$8,000
369300	Settlements/Collections	\$8,785	\$10,000	\$10,000	\$12,000	\$12,000	\$0	\$12,000
369305	Insurance Proceeds	\$6,724	\$0	\$0	\$0	\$0	\$0	\$0
	Total Revenues	\$7,541,002	\$8,066,150	\$8,066,307	\$7,745,800	\$7,710,600	\$0	\$7,710,600
381004	Transfer from Stormwater	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$0	\$6,000
	Total Transfers	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$0	\$6,000
	TOTAL REVENUES/TRANSFERS	\$7,547,002	\$8,072,150	\$8,072,307	\$7,751,800	\$7,716,600	\$0	\$7,716,600

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Salaries	\$1,610,500	\$1,691,322	\$1,735,810	\$1,650,000	\$1,688,435	\$8,727	\$1,697,162
51210	Sick Leave Purchase	\$13,210	\$17,643	\$17,643	\$15,500	\$23,942	\$0	\$23,942
51214	Overtime Salaries	\$55,341	\$68,473	\$70,011	\$50,000	\$57,442	\$349	\$57,791
52110	F.I.C.A. Taxes	\$122,729	\$133,578	\$136,833	\$131,300	\$132,999	\$785	\$133,784
52310	Health Insurance/Life Insurance	\$191,228	\$221,859	\$222,134	\$210,000	\$240,216	\$59	\$240,275
52320	Workmen's Comp. Ins.	\$45,855	\$48,086	\$49,097	\$48,000	\$56,135	\$365	\$56,500
52330	Pension Expense	\$222,668	\$266,876	\$273,801	\$257,500	\$262,142	\$1,361	\$263,503
Total Payroll		\$2,261,531	\$2,447,837	\$2,505,329	\$2,362,300	\$2,461,311	\$11,646	\$2,472,957
53111	Other Legal Services	\$9,573	\$30,000	\$30,000	\$15,000	\$15,000	\$0	\$15,000
53130	Bond Trustee Fees	\$1,235	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$2,000
53140	Pre-Employment/Physicals	\$1,653	\$2,500	\$2,500	\$1,500	\$2,000	\$0	\$2,000
53160	Consulting Engineer	\$71,849	\$70,000	\$70,000	\$25,000	\$30,000	\$0	\$30,000
53180	Consultant Services	\$36,996	\$30,000	\$58,857	\$35,000	\$45,000	\$0	\$45,000
53411	Bank Service Charges	\$27,048	\$29,600	\$29,600	\$28,000	\$28,000	\$0	\$28,000
53680	Unrecognized Gain/Loss	\$72,524	\$0	\$0	\$0	\$0	\$0	\$0
53690	Deposit Interest Expense	\$22,284	\$35,000	\$35,000	\$20,000	\$20,000	\$0	\$20,000
54010	Travel & Per Diem	\$3,941	\$3,500	\$3,500	\$3,000	\$3,000	\$0	\$3,000
54110	Telephone	\$8,267	\$9,500	\$9,862	\$9,862	\$9,900	\$0	\$9,900
54210	Postage	\$764	\$300	\$300	\$300	\$300	\$0	\$300
54310	Utility Services ('08-incr for new bldg)	\$648,923	\$740,000	\$740,000	\$740,000	\$740,000	\$0	\$740,000
54315	Utility Services - Wholesale Water	\$0	\$0	\$2,000	\$2,000	\$2,000	\$0	\$2,000
54320	Sludge Disposal	\$206,063	\$230,000	\$230,000	\$220,000	\$220,000	\$0	\$220,000
54410	Equipment Rental	\$834	\$2,000	\$2,000	\$1,500	\$1,500	\$0	\$1,500
54501	Collection Service Fee	\$1,285	\$1,300	\$1,900	\$1,900	\$1,300	\$0	\$1,300
54630	Repair & Maint. - Equipment	\$37,474	\$45,000	\$45,000	\$42,000	\$42,000	\$0	\$42,000
54633	Maintenance Agreements	\$600	\$2,200	\$2,200	\$1,500	\$1,500	\$0	\$1,500
54640	Repair & Maint. - Communications	\$1,290	\$3,000	\$3,300	\$3,300	\$3,300	\$0	\$3,300
54650	Repair & Maint. - Vehicles	\$12,869	\$16,000	\$16,000	\$15,000	\$15,000	\$0	\$15,000
54660	Repair & Maint. - Buildings ('08-incr for new bldg)	\$13,425	\$17,000	\$17,000	\$16,200	\$16,000	\$0	\$16,000
54670	Repair & Maint. - Fire Hydrants	\$11,353	\$9,000	\$9,000	\$9,000	\$9,000	\$0	\$9,000
54671	Repair & Maint. - Water Plants	\$96,724	\$75,000	\$90,000	\$90,000	\$85,000	\$0	\$85,000
54680	Repair & Maint. - Sewer Plants	\$102,413	\$87,000	\$87,000	\$98,000	\$95,000	\$0	\$95,000
54681	Repair & Maint. - Reclaimed Water	\$15,997	\$20,000	\$20,000	\$24,000	\$22,000	\$0	\$22,000
54682	Repair & Maint. - Grounds	\$12,936	\$24,700	\$24,700	\$14,000	\$15,000	\$0	\$15,000
54690	Repair & Maint. - Water Lines	\$29,545	\$25,000	\$25,000	\$24,000	\$24,000	\$0	\$24,000
54691	Repair & Maint. - Sewer Lines	\$21,568	\$50,000	\$50,000	\$48,000	\$50,000	\$0	\$50,000
54692	Repair & Maint. - Water Meters	\$6,595	\$12,000	\$12,000	\$12,000	\$12,000	\$0	\$12,000
54694	Repair & Maint. - Lift Stations	\$81,093	\$80,000	\$80,000	\$80,000	\$80,000	\$0	\$80,000
54720	Copy Machine Supplies	\$0	\$1,000	\$5,000	\$4,300	\$4,300	\$0	\$4,300
54730	Printing Expenses	\$5,317	\$6,300	\$6,300	\$6,300	\$6,300	\$0	\$6,300
54800	Promotional ('09 Water Conservation)	\$0	\$5,500	\$5,500	\$1,000	\$3,000	\$0	\$3,000
54930	Classified Advertising	\$556	\$1,000	\$1,000	\$500	\$700	\$0	\$700
55110	Office Supplies	\$1,494	\$2,000	\$2,000	\$1,700	\$1,700	\$0	\$1,700
55120	Computer Expenses	\$1,378	\$2,000	\$2,000	\$1,500	\$1,500	\$0	\$1,500
55210	Fuel & Oil	\$124,639	\$115,000	\$115,000	\$90,000	\$85,000	\$0	\$85,000
55220	Tires & Filters	\$13,662	\$13,000	\$13,000	\$13,000	\$13,000	\$0	\$13,000
55229	Meter Replacement (water & reclaimed)	\$31,379	\$40,000	\$40,000	\$35,000	\$35,000	\$0	\$35,000
55230	Operating Supplies	\$3,682	\$4,000	\$4,000	\$3,800	\$4,000	\$0	\$4,000
55231	Testing & Samples	\$33,112	\$40,300	\$40,300	\$38,000	\$38,000	\$0	\$38,000
55232	Water Meters	\$16,145	\$40,000	\$36,000	\$5,000	\$15,000	\$0	\$15,000
55233	Chlorine	\$130,313	\$125,000	\$125,000	\$125,000	\$125,000	\$0	\$125,000
55234	Backflow Devices	\$2,638	\$4,000	\$4,000	\$3,000	\$3,500	\$0	\$3,500
55240	Uniforms	\$8,715	\$10,300	\$10,300	\$8,200	\$8,800	\$0	\$8,800
55260	Janitorial Supplies	\$1,452	\$2,200	\$2,200	\$2,200	\$2,200	\$0	\$2,200
55270	Small Tools & Equipment	\$12,455	\$15,000	\$15,000	\$13,000	\$13,000	\$0	\$13,000
55278	New Software (2010 Upgrade SCADA MMI)	\$4,940	\$5,000	\$5,000	\$1,600	\$1,600	\$13,000	\$14,600
55282	Chemicals - Water Plants	\$18,255	\$26,000	\$26,000	\$26,000	\$26,000	\$0	\$26,000
55283	Chemicals - Sewer Plants	\$26,410	\$25,000	\$25,000	\$25,000	\$25,000	\$0	\$25,000
55284	Lab Supplies	\$18,551	\$22,000	\$22,000	\$20,500	\$20,500	\$0	\$20,500
55290	Protective Clothing	\$6,131	\$7,100	\$7,100	\$6,800	\$7,000	\$0	\$7,000
55410	Subscriptions	\$129	\$250	\$250	\$200	\$200	\$0	\$200
55411	Dues & Registrations-Employees	\$1,515	\$4,500	\$4,500	\$4,500	\$2,000	\$0	\$2,000
55412	Dues & Registrations-Facilities	\$2,200	\$3,000	\$8,000	\$7,500	\$2,500	\$0	\$2,500
55430	Employee Development	\$9,487	\$9,500	\$9,500	\$8,000	\$8,000	\$0	\$8,000
56970	Amortization	\$20,529	\$20,530	\$20,530	\$20,530	\$20,530	\$0	\$20,530
Total Operating		\$2,052,205	\$2,201,080	\$2,253,199	\$2,054,192	\$2,063,130	\$13,000	\$2,076,130
Sub-Total - Payroll & Operating Expenditures		\$4,313,736	\$4,648,917	\$4,758,528	\$4,416,492	\$4,524,441	\$24,646	\$4,549,087

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
57110	Debt Service - Principal	\$955,000	\$990,000	\$990,000	\$990,000	\$1,035,000	\$0	\$1,035,000
57210	Debt Service - Interest	\$890,597	\$851,525	\$851,525	\$851,525	\$871,000	\$0	\$871,000
	Total Debt Service	\$1,845,597	\$1,841,525	\$1,841,525	\$1,841,525	\$1,906,000	\$0	\$1,906,000
58110	Transfer to Renewal & Replacement Fund	\$387,500	\$200,000	\$200,000	\$200,000	\$250,000	\$0	\$250,000
58115	23810 Transfer to Stormwater (20% Eng)	\$36,709	\$40,057	\$40,057	\$41,296	\$41,150	\$0	\$41,150
58130	21341 Transfer to Gen Fund - IS Spec Proj	\$22,760	\$10,995	\$10,995	\$10,995	\$19,795	\$0	\$19,795
58130	21342 Transfer to Gen Fund - Records Mgmt	\$9,293	\$45,403	\$45,403	\$45,403	\$29,956	\$0	\$29,956
58130	21343 Transfer to Gen Fund - Kiva	\$28,667	\$20,069	\$20,069	\$20,069	\$10,127	\$0	\$10,127
58130	21360 Transfer to General - Utility Billing	\$542,400	\$679,795	\$677,195	\$646,215	\$689,373	\$0	\$689,373
58130	21915 Transfer to Gen Fund - Operator (16%)	\$5,933	\$6,393	\$6,393	\$6,488	\$6,458	\$0	\$6,458
58130	24415 Transfer to General Fund (Proj Adm)	\$12,000	\$12,000	\$12,000	\$1,842	\$11,825	\$0	\$11,825
58130	Transfer to General - Audit/Admin Services	\$454,477	\$697,701	\$697,701	\$697,701	\$697,701	\$0	\$697,701
58161	Transfer to Capital Projects Fund #311	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$1,799,739	\$1,712,413	\$1,709,813	\$1,670,009	\$1,756,385	\$0	\$1,756,385
62100	Plants and Main	\$193,298	\$338,000	\$319,453	\$150,000	\$0	\$335,000	\$335,000
64000	Equipment-General	\$100,982	\$61,100	\$65,100	\$64,000	\$0	\$43,600	\$43,600
64100	Vehicles	\$104,060	\$48,000	\$48,000	\$39,000	\$0	\$44,000	\$44,000
64200	Data Processing Equipment	\$6,439	\$6,100	\$6,100	\$6,000	\$0	\$9,000	\$9,000
64400	Machinery	\$0	\$4,000	\$4,000	\$3,800	\$0	\$0	\$0
65000	30028 CIP - Elect imp to WTP #2	\$3,646	\$300,000	\$307,066	\$8,000	\$375,000	\$0	\$375,000
65000	30064 CIP - Elect imp to WTP #3	\$30	\$0	\$0	\$2,500	\$0	\$0	\$0
65000	30123 CIP - West Force Main Reroute	\$37,737	\$0	\$0	\$0	\$285,000	\$0	\$285,000
65000	30129 CIP - NO 1ST Addition Water Main	\$36,529	\$500,000	\$512,009	\$540,000	\$0	\$0	\$0
	Total Capital	\$482,721	\$1,257,200	\$1,261,728	\$813,300	\$660,000	\$431,600	\$1,091,600
	Transfer to Balance Sheet - 3600	(\$1,437,721)						
	Transfer to Balance Sheet - 3610	(\$224,034)						
	Transfer to Balance Sheet - 3620	(\$67,765)						
	Transfer to Balance Sheet - 3640	(\$5,000)						
	To Balance Sheet	(\$1,734,520)	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES	\$6,707,273	\$9,460,055	\$9,571,594	\$8,741,326	\$8,846,826	\$456,246	\$9,303,072

CHANGE IN FUND EQUITY

FUND EQUITY - October 1

Appropriation TO (FROM) Fund Balance

FUND EQUITY - September 30

Non-cash Adjustments:

Amort - Bond premium	(\$1,064)
Amort - deferred loss on refunding	(\$58,335)
Accretion of interest - debt service	(\$334,299)
Accretion of interest - debt service (prior period)	(\$1,748,006)
Bad Debt	(\$13,323)
Compensated Absences	(\$14,014)
Contributed Capital	\$184,798
Depreciation	(\$1,593,086)
Fixed Asset Transfer	\$3,053
Misc	\$88
Total Adjustments	(\$3,574,188)
Total Net Assets per CAFR	\$14,248,574

Net Assets	Net Assets less Net Capital (for Budgeting Purposes)				
\$16,983,033	\$7,306,879	\$5,263,347	\$5,263,347	\$4,273,821	\$4,273,821
\$839,729	(\$1,387,905)	(\$1,499,287)	(\$989,526)	(\$1,130,226)	(\$1,586,472)
\$17,822,762	\$5,918,974	\$3,764,060	\$4,273,821	\$3,143,595	\$2,687,349

Total Net Assets Consist of:

- Cash - \$4,278,371
- Cash w/ Fiscal Agent - \$743,798
- Deposits - \$704,368
- Other Current Assets - \$1,025,891
- Restricted Investments - \$2,048,104
- Other Noncurrent Assets - \$318,524
- Other Current Liabilities - (\$1,773,404)
- Other Noncurrent Liabilities - (\$2,082,305)
- Capital Assets (net of related debt) - \$8,985,227

Transfer to Gen Fund - IS Special Projects 1341	
Allocation Breakdown:	
General Fund	\$136,910
Water & Sewer	\$19,795
Stormwater	\$1,650
Development Services	\$6,598
	\$164,953
Transfer to Gen Fund - IS Records Mgmt 1342	
Allocation Breakdown:	
General Fund	\$103,659
Water & Sewer	\$29,956
Development Services	\$4,152
Stormwater	\$1,038
Solid Waste	\$0
	\$138,805
Transfer to Gen Fund - IS KIVA 1343	
Allocation Breakdown:	
General Fund	\$87,772
Water & Sewer	\$10,127
Development Services	\$60,765
Stormwater	\$10,127
	\$168,791

Plants & Main:		Vehicles:	
EWRF VFD's	\$60,000	Trucks (2)	\$44,000
SR 46 Alt Water Study	\$75,000		
East Force Main Design	\$50,000	Data Processing:	
WWRF Plant Rehab	\$75,000	Laptops w/docking station (3)	\$7,500
WTP#1 Control Upgrades	\$75,000	Replacement Desktop and Monitor (1)	\$1,500
	\$335,000		\$9,000
Equipment - General:			
Gate Lift	\$3,100		
Generator 60KW	\$37,000		
TOC Analyzer	\$3,500		
	\$43,600		

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
	Total Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0
381602	Transfer from Operating 3600 (prev #380100)	\$387,500	\$200,000	\$200,000	\$200,000	\$250,000	\$0	\$250,000
	Total Transfers	\$387,500	\$200,000	\$200,000	\$200,000	\$250,000	\$0	\$250,000
	TOTAL REVENUES/TRANSFERS	\$387,500	\$200,000	\$200,000	\$200,000	\$250,000	\$0	\$250,000
EXPENDITURES								
62100	Plants and Main	\$21,780	\$0	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$12,229	\$0	\$0	\$0	\$0	\$0	\$0
65000	30030 CIP - Sewer Relining	\$190,024	\$250,000	\$250,000	\$250,000	\$250,000	\$0	\$250,000
	Total Capital	\$224,033	\$250,000	\$250,000	\$250,000	\$250,000	\$0	\$250,000
	TOTAL EXPENDITURES	\$224,033	\$250,000	\$250,000	\$250,000	\$250,000	\$0	\$250,000
Net Assets <u>less</u> Net Capital (assets are capitalized in 3600 Operating)								
CHANGE IN FUND EQUITY								
FUND EQUITY - October 1		\$555,475	\$677,975	\$718,942	\$718,942	\$668,942		\$668,942
Appropriation TO (FROM) Fund Balance		\$163,467	(\$50,000)	(\$50,000)	(\$50,000)	\$0	\$0	\$0
FUND EQUITY - September 30		\$718,942	\$627,975	\$668,942	\$668,942	\$668,942		\$668,942

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES								
	Total Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
EXPENDITURES								
62100	Plants and Main	\$0	\$42,166	\$46,166	\$22,000	\$25,402	\$0	\$25,402
64000	Equipment-General	\$0	\$4,000	\$0	\$0	\$0	\$0	\$0
65000	<u>30113</u> Construction in Progress	\$67,764	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$67,764	\$46,166	\$46,166	\$22,000	\$25,402	\$0	\$25,402
	TOTAL EXPENDITURES	\$67,764	\$46,166	\$46,166	\$22,000	\$25,402	\$0	\$25,402
Net Assets <u>less</u> Net Capital (assets are capitalized in 3600 Operating)								
CHANGE IN FUND EQUITY								
FUND EQUITY - October 1		\$115,166	\$46,166	\$47,402	\$47,402	\$25,402		\$25,402
Appropriation TO (FROM) Fund Balance		(\$67,764)	(\$46,166)	(\$46,166)	(\$22,000)	(\$25,402)	\$0	(\$25,402)
FUND EQUITY - September 30		\$47,402	\$0	\$1,236	\$25,402	\$0		\$0

Plants and Mains:
SCADA Antenna Relocation \$25,402

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES								
361100	Interest Earned	(\$10,895)	\$3,000	\$3,000	\$2,500	\$1,100	\$0	\$1,100
	Total Revenues	(\$10,895)	\$3,000	\$3,000	\$2,500	\$1,100	\$0	\$1,100
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	(\$10,895)	\$3,000	\$3,000	\$2,500	\$1,100	\$0	\$1,100
EXPENDITURES								
53410	Contractual Services	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0
65000	30043 CIP - Lk Jessup Water Study	\$5,000	\$207,000	\$207,000	\$120,000	\$85,000		\$85,000
65000	30053 CIP - Spine Rd Water Main	\$0	\$194,038	\$194,038	\$0	\$213,143		\$213,143
	Total Capital	\$5,000	\$401,038	\$401,038	\$120,000	\$298,143	\$0	\$298,143
	TOTAL EXPENDITURES	\$10,000	\$401,038	\$401,038	\$120,000	\$298,143	\$0	\$298,143
CHANGE IN FUND EQUITY						Net Assets <u>less</u> Net Capital (assets are capitalized in 3600 Operating)		
FUND EQUITY - October 1		\$439,038	\$398,038	\$418,143	\$418,143	\$300,643		\$300,643
Appropriation TO (FROM) Fund Balance		(\$20,895)	(\$398,038)	(\$398,038)	(\$117,500)	(\$297,043)	\$0	(\$297,043)
FUND EQUITY - September 30		\$418,143	\$0	\$20,105	\$300,643	\$3,600		\$3,600

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
324210	Service Availability Fees - Residential / Water	\$0	\$0	\$0	\$0	\$10,000	\$0	\$10,000
324215	Service Availability Fees - Residential / Sewer	\$0	\$0	\$0	\$0	\$40,000	\$0	\$40,000
324220	Service Availability Fees - Commercial / Water	\$0	\$0	\$0	\$0	\$0	\$0	\$0
324225	Service Availability Fees - Commercial / Sewer	\$0	\$0	\$0	\$0	\$0	\$0	\$0
361100	Interest Earned	\$0	\$0	\$0	\$0	\$190	\$0	\$190
	Total Revenues	\$0	\$0	\$0	\$0	\$50,190	\$0	\$50,190
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL REVENUES/TRANSFERS	\$0	\$0	\$0	\$0	\$50,190	\$0	\$50,190
EXPENDITURES & TRANSFERS								
	Total Operating	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	To Balance Sheet	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES/TRANSFERS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
CHANGE IN FUND BALANCE								
	FUND BALANCE - October 1	\$0	\$0	\$0	\$0	\$0		\$0
	Appropriation TO (FROM) Fund Balance	\$0	\$0	\$0	\$0	\$50,190	\$0	\$50,190
	FUND BALANCE - September 30	\$0	\$0	\$0	\$0	\$50,190		\$50,190

CITY OF WINTER SPRINGS
FISCAL YEAR 2009-2010 BUDGET

DEVELOPMENT SERVICES - ALL DIVISIONS - OVERVIEW

	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Total FY 09/10 Budget
Sources					
Revenues	\$590,924	\$1,097,700	\$1,097,930	\$295,000	\$441,000
Transfers	\$24,431	\$25,653	\$25,653	\$25,653	\$25,653
Total Sources	\$615,355	\$1,123,353	\$1,123,583	\$320,653	\$466,653
Applications					
Payroll	\$374,770	\$339,598	\$346,313	\$346,083	\$344,241
Operating	\$296,003	\$322,976	\$323,159	\$97,876	\$48,609
Transfers	\$604,986	\$618,387	\$618,387	\$618,387	\$542,127
Capital	\$2,510	\$3,900	\$3,900	\$1,540	\$0
Total Applications	\$1,278,269	\$1,284,861	\$1,291,759	\$1,063,886	\$934,977
Less Capitalized Expenditures	(\$2,510)				
Total Non-Capital Applications	\$1,275,759				

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

Building Plans and Inspections - 2410

Building Official	1		1	1
Building Inspector	1		1	1
Plans Examiner	-		-	-
Total	2		2	2

Customer Service - 2411

Customer Service Manager	1		1	1
Permit Specialist	1		1	1
Zoning & Permit Coordinator	-		-	-
Total	2		2	2

Delinquent Permits - 2412

Permit Specialist	1		1	1
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TOTAL AUTHORIZED PERSONNEL	5		5	5
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Note: It is anticipated that this fund will begin to experience a fund balance deficit in fiscal year 2009 with an increasing deficit in fiscal year 2010. Consequently, the General Fund is positioned to loan this fund that which is needed to cover the deficit (estimated at \$550,000 over the two-year period).

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
322050	Permits- Plan Review	\$223,477	\$250,000	\$250,000	\$75,000	\$125,000	\$0	\$125,000
322100	Building Permits	\$274,851	\$700,000	\$700,000	\$160,000	\$260,000	\$0	\$260,000
322102	Reinspection Fees	\$80	\$300	\$300	\$0	\$0	\$0	\$0
329000	Other Permits & Fees	\$525	\$1,100	\$1,100	\$0	\$0	\$0	\$0
329100	Electrical Permits	\$16,426	\$25,000	\$25,000	\$10,000	\$10,000	\$0	\$10,000
329200	Plumbing Permits	\$17,085	\$65,000	\$65,000	\$16,000	\$16,000	\$0	\$16,000
329300	Mechanical Permits	\$40,565	\$45,000	\$45,000	\$30,000	\$30,000	\$0	\$30,000
361100	Interest Earned	\$29,615	\$11,300	\$11,300	\$4,000	\$0	\$0	\$0
364100	Auction Proceeds	\$146	\$0	\$0	\$0	\$0	\$0	\$0
366000	Donations	\$0	\$0	\$230	\$0	\$0	\$0	\$0
53680	Unrecognized Gain/Loss	(\$11,846)	\$0	\$0	\$0	\$0	\$0	\$0
	Total Revenues	\$590,924	\$1,097,700	\$1,097,930	\$295,000	\$441,000	\$0	\$441,000
381100	Transfer from the Gen Fund - CD Admin	\$24,431	\$25,653	\$25,653	\$25,653	\$25,653	\$0	\$25,653
	Total Transfers	\$24,431	\$25,653	\$25,653	\$25,653	\$25,653	\$0	\$25,653
	TOTAL REVENUES/TRANSFERS	\$615,355	\$1,123,353	\$1,123,583	\$320,653	\$466,653	\$0	\$466,653
EXPENDITURES								
Division								
2410	Plans and Inspections	\$832,157	\$821,419	\$824,374	\$607,541	\$557,435	\$0	\$557,435
2411	Customer Service	\$369,165	\$383,865	\$386,157	\$376,217	\$297,452	\$0	\$297,452
2412	Delinquent Permits	\$74,437	\$79,577	\$81,228	\$80,128	\$80,090	\$0	\$80,090
	TOTAL EXPENDITURES	\$1,275,759	\$1,284,861	\$1,291,759	\$1,063,886	\$934,977	\$0	\$934,977

CHANGE IN FUND EQUITY		Net Assets	Net Assets less Net Capital (for Budgeting Purposes)				
FUND EQUITY - October 1		\$1,374,774	\$991,051	\$676,756	\$676,756	(\$66,477)	(\$66,477)
Appropriation TO (FROM) Fund Balance		(\$660,404)	(\$161,508)	(\$168,176)	(\$743,233)	(\$468,324)	\$0
FUND EQUITY - September 30		\$714,370	\$829,543	\$508,580	(\$66,477)	(\$534,801)	(\$534,801)
Non-cash Adjustments:							
	Depreciation	(16,688)					
	Loss on Disposal of Assets	(94)					
	Compensated Absences	(\$37)					
	Total Adjustments	(\$16,819)					
	Total Net Assets per CAFR	\$697,551					

Total Net Assets consist of:
Cash - \$708,498
Current Liabilities - (\$31,742)
Capital Assets (net of related debt) - \$20,794

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$272,636	\$240,826	\$246,401	\$246,171	\$241,006	\$0	\$241,006
51210	Sick Leave Purchase	\$0	\$889	\$889	\$889	\$2,975	\$0	\$2,975
51214	Overtime Salaries	\$2,474	\$3,149	\$3,090	\$3,090	\$6,335	\$0	\$6,335
52110	F.I.C.A. Taxes-City Portion	\$19,251	\$18,807	\$19,211	\$19,211	\$18,995	\$0	\$18,995
52310	Health/Life Insurance/Dis Ins	\$40,242	\$36,070	\$36,103	\$36,103	\$35,971	\$0	\$35,971
52320	Workers' Comp. Insurance	\$2,808	\$2,998	\$2,966	\$2,966	\$1,728	\$0	\$1,728
52330	Pension Expense	\$37,359	\$36,859	\$37,653	\$37,653	\$37,231	\$0	\$37,231
	Total Payroll	\$374,770	\$339,598	\$346,313	\$346,083	\$344,241	\$0	\$344,241
53111	Other Legal	\$0	\$10,100	\$10,100	\$0	\$2,500	\$0	\$2,500
53140	Pre-employment & Physical	\$89	\$400	\$400	\$0	\$200	\$0	\$200
53180	Consulting Services	\$0	\$5,000	\$5,000	\$0	\$0	\$0	\$0
53181	Consulting Services - Technical	\$281,011	\$200,000	\$200,000	\$70,000	\$5,000	\$0	\$5,000
53186	Outside Temp Services	\$0	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$2,000
53188	Contract Services	\$0	\$60,750	\$60,750	\$2,500	\$8,500	\$0	\$8,500
54010	Travel & Per Diem	\$1,421	\$2,100	\$2,100	\$1,600	\$1,710	\$0	\$1,710
54110	Telephones	\$1,274	\$4,680	\$4,863	\$3,480	\$1,950	\$0	\$1,950
54210	Postage	\$1,034	\$1,700	\$1,700	\$1,700	\$1,680	\$0	\$1,680
54501	Collection Service Fees	\$0	\$100	\$100	\$100	\$100	\$0	\$100
54630	Repair & Maintenance - Equipment	\$0	\$950	\$950	\$450	\$735	\$0	\$735
54633	Maint Agree & Contracts	\$0	\$1,111	\$1,111	\$1,111	\$811	\$0	\$811
54650	Repair & Maintenance - Vehicle	\$0	\$1,000	\$1,000	\$200	\$450	\$0	\$450
54730	Printing Expense	\$657	\$2,000	\$2,000	\$500	\$2,180	\$0	\$2,180
54733	Scanning / Records Management	\$0	\$500	\$500	\$100	\$500	\$0	\$500
54930	Classified Advertising	\$0	\$100	\$100	\$0	\$100	\$0	\$100
55110	Office Supplies	\$1,229	\$2,050	\$2,050	\$1,550	\$1,750	\$0	\$1,750
55120	Computer / Printer / Fax Supplies	\$1,489	\$3,700	\$3,700	\$1,750	\$1,980	\$0	\$1,980
55210	Fuel & Oil	\$1,079	\$2,000	\$2,000	\$1,500	\$2,000	\$0	\$2,000
55220	Tires & Filters	\$271	\$500	\$500	\$250	\$400	\$0	\$400
55230	Operating Supplies	\$2,176	\$3,600	\$3,600	\$1,800	\$2,215	\$0	\$2,215
55240	Uniforms	\$0	\$1,200	\$1,200	\$800	\$950	\$0	\$950
55270	Small Tools & Equipment	\$999	\$2,760	\$2,760	\$1,610	\$1,403	\$0	\$1,403
55278	New Software	\$776	\$1,550	\$1,550	\$400	\$0	\$0	\$0
55410	Subscriptions	\$99	\$525	\$525	\$250	\$100	\$0	\$100
55411	Dues & Registrations	\$744	\$2,100	\$2,100	\$1,225	\$1,645	\$0	\$1,645
55430	Employee Development	\$1,655	\$10,500	\$10,500	\$3,400	\$7,750	\$0	\$7,750
	Total Operating	\$296,003	\$322,976	\$323,159	\$97,876	\$48,609	\$0	\$48,609
58130	<u>21341</u> Transfer to Gen Fund- IS Sp Proj	\$8,523	\$4,712	\$4,712	\$4,712	\$6,598	\$0	\$6,598
58130	<u>21342</u> Transfer to Gen Fund- Rec Mgmt	\$20,444	\$22,885	\$22,885	\$22,885	\$4,152	\$0	\$4,152
58130	<u>21343</u> Transfer to Gen Fund- KIVA/GIS	\$76,445	\$120,410	\$120,410	\$120,410	\$60,765	\$0	\$60,765
58130	<u>21910</u> Transfer to Gen Fund- Operator	\$21,137	\$22,774	\$22,774	\$22,774	\$23,006	\$0	\$23,006
58130	Transfer to Gen Fund- Indirect Costs	\$173,211	\$181,870	\$181,870	\$181,870	\$181,870	\$0	\$181,870
58130	Transfer to Gen Fund- Com Dev Admin	\$224,140	\$235,348	\$235,348	\$235,348	\$235,348	\$0	\$235,348
58130	Transfer to Gen Fund- Fire Prevention	\$52,145	\$0	\$0	\$0	\$0	\$0	\$0
58130	Transfer to Gen Fund- Crossover Costs	\$28,941	\$30,388	\$30,388	\$30,388	\$30,388	\$0	\$30,388
	Total Transfers	\$604,986	\$618,387	\$618,387	\$618,387	\$542,127	\$0	\$542,127
64200	Data Processing Equipment	\$2,510	\$3,900	\$3,900	\$1,540	\$0	\$0	\$0
64300	Furniture/Office Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Assets Transferred to Balance Sheet	(\$2,510)						
	Total Capital	\$0	\$3,900	\$3,900	\$1,540	\$0	\$0	\$0
	TOTAL EXPENDITURES	\$1,275,759	\$1,284,861	\$1,291,759	\$1,063,886	\$934,977	\$0	\$934,977

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$132,646	\$138,908	\$141,297	\$141,067	\$140,975	\$0	\$140,975
51210	Sick Leave Purchase ¹	\$0	\$0	\$0	\$0	\$2,975	\$0	\$2,975
51214	Overtime Salaries	\$2,263	\$2,592	\$2,528	\$2,528	\$3,721	\$0	\$3,721
52110	F.I.C.A. Taxes-City Portion	\$9,427	\$10,862	\$11,022	\$11,022	\$11,106	\$0	\$11,106
52310	Health/Life Insurance/Dis Ins	\$13,815	\$15,701	\$15,714	\$15,714	\$15,499	\$0	\$15,499
52320	Workers' Comp. Insurance	\$2,398	\$2,703	\$2,662	\$2,662	\$1,514	\$0	\$1,514
52330	Pension Expense	\$18,348	\$21,290	\$21,605	\$21,605	\$21,769	\$0	\$21,769
	Total Payroll	\$178,897	\$192,056	\$194,828	\$194,598	\$197,559	\$0	\$197,559
53111	Other Legal	\$0	\$10,000	\$10,000	\$0	\$2,500	\$0	\$2,500
53140	Pre-employment & Physical	\$0	\$200	\$200	\$0	\$100	\$0	\$100
53180	Consulting Services	\$0	\$5,000	\$5,000	\$0	\$0	\$0	\$0
53181	Consulting Services - Technical	\$281,011	\$200,000	\$200,000	\$70,000	\$5,000	\$0	\$5,000
53188	Contract Services (Plans Review - County)	\$0	\$54,750	\$54,750	\$0	\$6,000	\$0	\$6,000
54010	Travel & Per Diem	\$1,089	\$1,400	\$1,400	\$1,400	\$1,400	\$0	\$1,400
54110	Telephones/Communications	\$1,074	\$4,200	\$4,383	\$3,000	\$1,470	\$0	\$1,470
54630	Repair & Maintenance - Equipment	\$0	\$500	\$500	\$150	\$435	\$0	\$435
54633	Maint Agree & Contracts (soft, hard, phone)	\$0	\$611	\$611	\$611	\$411	\$0	\$411
54650	Repair & Maintenance - Vehicle	\$0	\$1,000	\$1,000	\$200	\$450	\$0	\$450
54730	Printing Expense	\$428	\$1,000	\$1,000	\$200	\$1,200	\$0	\$1,200
54733	Scanning / Records Management	\$0	\$500	\$500	\$100	\$500	\$0	\$500
54930	Classified Advertising	\$0	\$100	\$100	\$0	\$100	\$0	\$100
55110	Office Supplies	\$728	\$1,000	\$1,000	\$500	\$700	\$0	\$700
55120	Computer / Printer / Fax Supplies	\$941	\$2,500	\$2,500	\$1,000	\$1,460	\$0	\$1,460
55210	Fuel & Oil	\$1,079	\$2,000	\$2,000	\$1,500	\$2,000	\$0	\$2,000
55220	Tires & Filters	\$271	\$500	\$500	\$250	\$400	\$0	\$400
55230	Operating Supplies	\$2,059	\$2,500	\$2,500	\$1,250	\$1,240	\$0	\$1,240
55240	Uniforms	\$0	\$800	\$800	\$500	\$650	\$0	\$650
55270	Small Tools & Equipment	\$414	\$1,760	\$1,760	\$1,000	\$818	\$0	\$818
55278	New Software	\$415	\$1,100	\$1,100	\$400	\$0	\$0	\$0
55410	Subscriptions	\$99	\$250	\$250	\$250	\$100	\$0	\$100
55411	Dues & Registrations	\$570	\$1,500	\$1,500	\$1,000	\$1,100	\$0	\$1,100
55430	Employee Development	\$850	\$8,000	\$8,000	\$2,500	\$6,250	\$0	\$6,250
	Total Operating	\$291,028	\$301,171	\$301,354	\$85,811	\$34,284	\$0	\$34,284
58130	Transfer to Gen Fund- Indirect Costs	\$138,203	\$145,113	\$145,113	\$145,113	\$145,113	\$0	\$145,113
58130	Transfer to Gen Fund- Com Dev Admin	\$142,943	\$150,091	\$150,091	\$150,091	\$150,091	\$0	\$150,091
58130	Transfer to Gen Fund- Fire Prevention	\$52,145	\$0	\$0	\$0	\$0	\$0	\$0
58130	Transfer to Gen Fund- Crossover Costs	\$28,941	\$30,388	\$30,388	\$30,388	\$30,388	\$0	\$30,388
	Total Transfers	\$362,232	\$325,592	\$325,592	\$325,592	\$325,592	\$0	\$325,592
64200	Data Processing Equipment	\$1,255	\$2,600	\$2,600	\$1,540	\$0	\$0	\$0
	Assets Transferred to Balance Sheet	(\$1,255)						
	Total Capital	\$0	\$2,600	\$2,600	\$1,540	\$0	\$0	\$0
	TOTAL EXPENDITURES	\$832,157	\$821,419	\$824,374	\$607,541	\$557,435	\$0	\$557,435

¹ The sick leave buy-back budget for the entire fund has been placed in this division and will be transferred to the other divisions as needed.

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$114,532	\$76,424	\$78,288	\$78,288	\$72,985	\$0	\$72,985
51210	Sick Leave Purchase (see 2410 footnote)	\$0	\$889	\$889	\$889	\$0	\$0	\$0
51214	Overtime Salaries	\$14	\$302	\$293	\$293	\$1,262	\$0	\$1,262
52110	F.I.C.A. Taxes-City Portion	\$8,299	\$5,975	\$6,117	\$6,117	\$5,717	\$0	\$5,717
52310	Health/Life Insurance/Dis Ins	\$19,742	\$12,743	\$12,755	\$12,755	\$15,153	\$0	\$15,153
52320	Workers' Comp. Insurance	\$335	\$222	\$227	\$227	\$155	\$0	\$155
52330	Pension Expense	\$15,532	\$11,707	\$11,985	\$11,985	\$11,202	\$0	\$11,202
	Total Payroll	\$158,454	\$108,262	\$110,554	\$110,554	\$106,474	\$0	\$106,474
53111	Other Legal	\$0	\$100	\$100	\$0	\$0	\$0	\$0
53140	Pre-employment & Physical	\$89	\$200	\$200	\$0	\$100	\$0	\$100
53186	Outside Serv-Temp Serv	\$0	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$2,000
53188	Contract Services	\$0	\$6,000	\$6,000	\$2,500	\$2,500	\$0	\$2,500
54010	Travel & Per Diem	\$332	\$500	\$500	\$200	\$250	\$0	\$250
54110	Telephones/Communications	\$200	\$480	\$480	\$480	\$480	\$0	\$480
54210	Postage	\$1,034	\$1,700	\$1,700	\$1,700	\$1,680	\$0	\$1,680
54501	Collection Service Fees	\$0	\$100	\$100	\$100	\$100	\$0	\$100
54630	Repair & Maintenance - Equipment	\$0	\$300	\$300	\$300	\$300	\$0	\$300
54633	Maint Agree & Contracts (soft, hard, phone)	\$0	\$500	\$500	\$100	\$400	\$0	\$400
54730	Printing Expense	\$229	\$1,000	\$1,000	\$300	\$980	\$0	\$980
55110	Office Supplies	\$367	\$750	\$750	\$750	\$750	\$0	\$750
55120	Computer / Printer / Fax Supplies	\$548	\$1,200	\$1,200	\$750	\$520	\$0	\$520
55230	Operating Supplies	\$117	\$1,000	\$1,000	\$500	\$875	\$0	\$875
55240	Uniforms	\$0	\$300	\$300	\$300	\$200	\$0	\$200
55270	Small Tools & Equipment	\$585	\$1,000	\$1,000	\$610	\$585	\$0	\$585
55278	New Software	\$308	\$350	\$350	\$0	\$0	\$0	\$0
55410	Subscriptions	\$0	\$200	\$200	\$0	\$0	\$0	\$0
55411	Dues & Registrations	\$174	\$500	\$500	\$200	\$395	\$0	\$395
55430	Employee Development	\$805	\$2,000	\$2,000	\$750	\$1,000	\$0	\$1,000
	Total Operating	\$4,788	\$20,180	\$20,180	\$11,540	\$13,115	\$0	\$13,115
58130	<u>21341</u> Transfer to Gen Fund - IS Sp Proj	\$8,523	\$4,712	\$4,712	\$4,712	\$6,598	\$0	\$6,598
58130	<u>21342</u> Transfer to Gen Fund - Records Mgmt	\$20,444	\$22,885	\$22,885	\$22,885	\$4,152	\$0	\$4,152
58130	<u>21343</u> Transfer to Gen Fund - KIVA/GIS	\$76,445	\$120,410	\$120,410	\$120,410	\$60,765	\$0	\$60,765
58130	<u>21915</u> Transfer to Gen Fund - Operator (57%)	\$21,137	\$22,774	\$22,774	\$22,774	\$23,006	\$0	\$23,006
58130	Transfer to Gen Fund - Indirect Costs	\$23,460	\$24,632	\$24,632	\$24,632	\$24,632	\$0	\$24,632
58130	Transfer to Gen Fund - Com Dev Admin	\$55,914	\$58,710	\$58,710	\$58,710	\$58,710	\$0	\$58,710
	Total Transfers	\$205,923	\$254,123	\$254,123	\$254,123	\$177,863	\$0	\$177,863
64200	Data Processing Equipment	\$1,255	\$1,300	\$1,300	\$0	\$0	\$0	\$0
	Assets Transferred to Balance Sheet	(\$1,255)						
	Total Capital	\$0	\$1,300	\$1,300	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES	\$369,165	\$383,865	\$386,157	\$376,217	\$297,452	\$0	\$297,452

T/fer to Gen Fund - IS Sp Proj 1341	
Allocation Breakdown:	
General Fund	\$136,910
Water & Sewer	\$19,795
Stormwater	\$1,650
Development Services	\$6,598
	<u>\$164,953</u>

T/fer to Gen Fund - IS Records Mgmt 1342		Transfer to Gen Fund - IS KIVA 1343	
Allocation Breakdown:		Allocation Breakdown:	
General Fund	\$103,659	General Fund	\$87,772
Water & Sewer	\$29,956	Water & Sewer	\$10,127
Development Services	\$4,152	Development Services	\$60,765
Stormwater	\$1,038	Stormwater	\$10,127
	<u>\$138,805</u>		<u>\$168,791</u>

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$25,458	\$25,494	\$26,816	\$26,816	\$27,046	\$0	\$27,046
51210	Sick Leave Purchase (see 2410 footnote)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$197	\$255	\$269	\$269	\$1,352	\$0	\$1,352
52110	F.I.C.A. Taxes-City Portion	\$1,525	\$1,970	\$2,072	\$2,072	\$2,172	\$0	\$2,172
52310	Health/Life Insurance/Dis Ins	\$6,685	\$7,626	\$7,634	\$7,634	\$5,319	\$0	\$5,319
52320	Workers' Comp. Insurance	\$75	\$73	\$77	\$77	\$59	\$0	\$59
52330	Pension Expense	\$3,479	\$3,862	\$4,063	\$4,063	\$4,260	\$0	\$4,260
	Total Payroll	\$37,419	\$39,280	\$40,931	\$40,931	\$40,208	\$0	\$40,208
54010	Travel & Per Diem	\$0	\$200	\$200	\$0	\$60	\$0	\$60
54630	Repair & Maintenance - Equipment	\$0	\$150	\$150	\$0	\$0	\$0	\$0
55110	Office Supplies	\$134	\$300	\$300	\$300	\$300	\$0	\$300
55230	Operating Supplies	\$0	\$100	\$100	\$50	\$100	\$0	\$100
55240	Uniforms	\$0	\$100	\$100	\$0	\$100	\$0	\$100
55270	Small Tools & Equipment	\$53	\$100	\$100	\$0	\$0	\$0	\$0
55410	Subscriptions	\$0	\$75	\$75	\$0	\$0	\$0	\$0
55411	Dues & Registrations	\$0	\$100	\$100	\$25	\$150	\$0	\$150
55430	Employee Development	\$0	\$500	\$500	\$150	\$500	\$0	\$500
	Total Operating	\$187	\$1,625	\$1,625	\$525	\$1,210	\$0	\$1,210
58130	Transfer to Gen Fund- Indirect Costs	\$11,548	\$12,125	\$12,125	\$12,125	\$12,125	\$0	\$12,125
58130	Transfer to Gen Fund- Com Dev Admin	\$25,283	\$26,547	\$26,547	\$26,547	\$26,547	\$0	\$26,547
	Total Transfers	\$36,831	\$38,672	\$38,672	\$38,672	\$38,672	\$0	\$38,672
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES	\$74,437	\$79,577	\$81,228	\$80,128	\$80,090	\$0	\$80,090

CITY OF WINTER SPRINGS
FISCAL YEAR 2009-2010 BUDGET

STORMWATER UTILITY - ALL DIVISIONS - OVERVIEW

	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Total FY 09/10 Budget
<u>Sources</u>					
Revenues	\$1,094,684	\$1,058,350	\$1,555,130	\$1,537,280	\$1,055,900
Transfers	\$55,064	\$60,085	\$60,085	\$61,944	\$61,725
Total Sources	\$1,149,748	\$1,118,435	\$1,615,215	\$1,599,224	\$1,117,625
<u>Applications</u>					
Payroll	\$441,568	\$527,208	\$538,311	\$512,683	\$513,795
Operating	\$381,511	\$410,750	\$1,023,434	\$930,425	\$387,200
Debt Service	\$0	\$0	\$0	\$0	\$0
Transfers	\$260,095	\$210,716	\$110,716	\$110,716	\$210,220
Capital	\$146,303	\$242,750	\$324,750	\$254,750	\$220,000
Total Applications	\$1,229,477	\$1,391,424	\$1,997,211	\$1,808,574	\$1,331,215
Less Capitalized Expenditures	(\$146,303)				
Total Non-Capital Applications	\$1,083,174				
<u>AUTHORIZED PERSONNEL</u> (in Full-Time Equivalent Units - FTEs)					
<u>Operations - 3800</u>					
Team Leader	1		1		1
Maintanance Mechanic	2		2		2
Maintenance Worker	3		3		3
Stormwater Utility Manager	1		1		1
	<u>7</u>		<u>7</u>		<u>7</u>
<u>Engineering - 3810</u>					
City Engineer	1		1		1
Engineering Inspector	1		1		1
	<u>2</u>		<u>2</u>		<u>2</u>
TOTAL AUTHORIZED PERSONNEL	<u>9</u>		<u>9</u>		<u>9</u>

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
REVENUES & TRANSFERS								
Operating:								
343900	Fees Collected	\$1,042,096	\$1,035,000	\$1,035,000	\$1,035,000	\$1,040,000	\$0	\$1,040,000
361100	Interest Earned	\$20,431	\$8,350	\$8,350	\$3,000	\$5,900	\$0	\$5,900
364200	Insurance Proceeds	\$1,000	\$0	\$1,600	\$1,600	\$0	\$0	\$0
Engineering:								
322700	Engineering Inspection Fee	\$1,157	\$15,000	\$15,000	\$10,000	\$10,000	\$0	\$10,000
Special Projects:								
331390	<u>30131</u> NRCS Grant - Creek Clearing	\$0	\$0	\$302,680	\$302,680	\$0	\$0	\$0
331390	<u>30143</u> NRCS Grant - TS Fay Watershed	\$0	\$0	\$192,500	\$185,000	\$0	\$0	\$0
369101	<u>30131</u> Misc - HOA Contribution - Hacienda	\$30,000	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues		\$1,094,684	\$1,058,350	\$1,555,130	\$1,537,280	\$1,055,900	\$0	\$1,055,900
381090	<u>23810</u> Transfer from W&S - (Eng-20%)	\$36,709	\$40,057	\$40,057	\$41,296	\$41,150	\$0	\$41,150
381100	<u>23810</u> Transfer from Gen Fund - (Eng-10%)	\$18,355	\$20,028	\$20,028	\$20,648	\$20,575	\$0	\$20,575
Total Transfers		\$55,064	\$60,085	\$60,085	\$61,944	\$61,725	\$0	\$61,725
TOTAL REVENUES/TRANSFERS		\$1,149,748	\$1,118,435	\$1,615,215	\$1,599,224	\$1,117,625	\$0	\$1,117,625
EXPENDITURES & TRANSFERS								
Division								
3800	Stormwater - Operating	\$793,835	\$1,090,903	\$1,107,757	\$1,005,467	\$865,467	\$210,000	\$1,075,467
3810	Stormwater - Engineering	\$263,284	\$300,521	\$332,829	\$276,482	\$255,748	\$0	\$255,748
3820	Stormwater - Special Projects	\$26,055	\$0	\$556,625	\$526,625	\$0	\$0	\$0
TOTAL EXPENDITURES		\$1,083,174	\$1,391,424	\$1,997,211	\$1,808,574	\$1,121,215	\$210,000	\$1,331,215

CHANGE IN FUND EQUITY		Net Assets	Net Assets less Net Capital (for Budgeting Purposes)				
FUND EQUITY - October 1		\$4,668,012	\$702,242	\$824,415	\$824,415	\$615,065	\$615,065
Appropriation TO (FROM) Fund Balance		\$66,574	(\$272,989)	(\$381,996)	(\$209,350)	(\$3,590)	(\$213,590)
FUND EQUITY - September 30		\$4,734,586	\$429,253	\$442,419	\$615,065	\$611,475	\$401,475
Non-cash Adjustments:							
	Compensated Absences	\$956					
	Depreciation	(\$224,754)					
	Total Adjustments	(\$223,798)					
	Total Net Assets per CAFR	\$4,510,788					

Total Net Assets consist of:
Cash - \$920,607
Current Liabilities - (\$96,192)
Capital Assets (net of related debt) - \$3,686,373

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$306,412	\$350,987	\$359,268	\$346,723	\$353,055	\$0	\$353,055
51210	Sick Leave Purchase	\$3,391	\$3,527	\$3,527	\$3,527	\$4,657	\$0	\$4,657
51214	Overtime Salaries	\$8,936	\$17,089	\$17,479	\$9,000	\$7,158	\$0	\$7,158
52110	F.I.C.A. Taxes-City Portion	\$23,859	\$28,502	\$29,165	\$27,500	\$27,667	\$0	\$27,667
52310	Health/Life Insurance	\$39,151	\$50,620	\$50,672	\$50,944	\$50,960	\$0	\$50,960
52320	Workers' Comp. Insurance	\$17,792	\$20,613	\$21,030	\$20,912	\$16,072	\$0	\$16,072
52330	Pension Expense	\$42,027	\$55,870	\$57,170	\$54,077	\$54,226	\$0	\$54,226
	Total Payroll	\$441,568	\$527,208	\$538,311	\$512,683	\$513,795	\$0	\$513,795
53111	Other Legal	\$3,574	\$40,000	\$40,000	\$10,000	\$10,000	\$0	\$10,000
53140	Pre-Employment/Physicals	\$410	\$500	\$500	\$300	\$300	\$0	\$300
53188	Contract Services	\$0	\$0	\$3,000	\$3,000	\$8,000	\$0	\$8,000
53411	Bank Service Charges	\$0	\$100	\$100	\$100	\$100	\$0	\$100
53680	Unrecognized Gain/Loss	\$7,183	\$0	\$0	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$1,043	\$2,000	\$2,000	\$1,500	\$1,500	\$0	\$1,500
54110	Telephone/Communications	\$1,193	\$1,400	\$1,900	\$1,900	\$1,900	\$0	\$1,900
54210	Postage	\$553	\$500	\$500	\$300	\$300	\$0	\$300
54410	Equipment Rental	\$1,013	\$1,500	\$1,500	\$1,000	\$1,000	\$0	\$1,000
54623	Repair & Maint. - Stormwater	\$59,782	\$40,000	\$58,000	\$98,000	\$78,000	\$0	\$78,000
54623	30131 Repair & Maint.- Stormwater	\$26,055	\$0	\$306,625	\$306,625	\$0	\$0	\$0
54623	30143 Repair & Maint.- Stormwater	\$0	\$0	\$250,000	\$220,000	\$0	\$0	\$0
54630	Repair & Maint. - Equipment	\$16,074	\$18,300	\$18,300	\$18,200	\$18,200	\$0	\$18,200
54640	Repair & Maint. - Communications	\$300	\$500	\$500	\$800	\$800	\$0	\$800
54650	Repair & Maint. - Vehicles	\$2,263	\$4,500	\$4,500	\$4,300	\$4,300	\$0	\$4,300
54682	Repair & Maint. - Grounds	\$29,846	\$36,000	\$36,000	\$36,000	\$36,000	\$0	\$36,000
54693	Repair & Maint. - Ponds	\$95,816	\$90,000	\$100,017	\$95,000	\$90,000	\$0	\$90,000
54693	30144 Repair & Maint. (solary canals)	\$0	\$0	\$0	\$0	\$0	\$20,000	\$20,000
54730	Printing Expense	\$0	\$100	\$100	\$100	\$100	\$0	\$100
54920	Legal Advertising	\$938	\$1,000	\$1,000	\$200	\$500	\$0	\$500
55110	Office Supplies	\$221	\$450	\$450	\$400	\$400	\$0	\$400
55120	Computer/Printer/Fax	\$45	\$100	\$100	\$100	\$100	\$0	\$100
55210	Fuel & Oil	\$20,498	\$17,200	\$17,200	\$15,500	\$18,900	\$0	\$18,900
55220	Tires & Filters	\$2,119	\$3,000	\$3,000	\$3,000	\$2,600	\$0	\$2,600
55230	Operating Supplies	\$331	\$600	\$600	\$300	\$300	\$0	\$300
55240	Uniforms	\$1,727	\$2,600	\$2,600	\$1,900	\$1,900	\$0	\$1,900
55270	Small Tools & Equipment	\$8,111	\$10,400	\$10,400	\$8,200	\$8,200	\$0	\$8,200
55280	Mosquito Chemicals	\$24,067	\$30,000	\$30,000	\$25,000	\$25,000	\$0	\$25,000
55281	Herbicides	\$184	\$1,300	\$1,300	\$800	\$800	\$0	\$800
55290	Protective Clothing	\$981	\$1,100	\$1,100	\$1,100	\$1,100	\$0	\$1,100
55410	Subscriptions	\$0	\$200	\$200	\$0	\$0	\$0	\$0
55411	Dues & Registration	\$3,150	\$4,000	\$4,000	\$3,500	\$3,500	\$0	\$3,500
55430	Employee Development	\$1,323	\$4,500	\$4,500	\$2,500	\$2,500	\$0	\$2,500
	Total Operating	\$381,511	\$410,750	\$1,023,434	\$930,425	\$367,200	\$20,000	\$387,200
	Total Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58105	Transfer to W&S Fund - Admin Fees	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$0	\$6,000
58130	Transfer to General - Admin Fee	\$87,052	\$91,405	\$91,405	\$91,405	\$91,405	\$0	\$91,405
58130	21341 Transfer to General - Special Projects	\$2,841	\$2,090	\$2,090	\$2,090	\$1,650	\$0	\$1,650
58130	21342 Transfer to General - IS Records Mgmt	\$4,646	\$5,201	\$5,201	\$5,201	\$1,038	\$0	\$1,038
58130	21343 Transfer to General - Kiva	\$9,556	\$6,020	\$6,020	\$6,020	\$10,127	\$0	\$10,127
58161	Transfer to Capital Proj (Util/PW Facility)	\$150,000	\$100,000	\$0	\$0	\$100,000	\$0	\$100,000
	Total Transfers	\$260,095	\$210,716	\$110,716	\$110,716	\$210,220	\$0	\$210,220
64000	Equipment-General	\$0	\$38,450	\$20,450	\$20,450	\$0	\$0	\$0
64200	Data Processing Equipment	\$0	\$4,300	\$4,300	\$4,300	\$0	\$0	\$0
64400	Machinery	\$0	\$60,000	\$60,000	\$60,000	\$0	\$0	\$0
65000	30046 CIP - Canal Piping (Flamingo to Moss)	\$106,776	\$0	\$0	\$0	\$0	\$0	\$0
65000	30068 CIP - Curb Inlet Replacements	\$10,817	\$5,000	\$5,000	\$5,000	\$15,000	\$0	\$15,000
65000	30073 CIP - Underdrains	\$0	\$15,000	\$15,000	\$0	\$15,000	\$0	\$15,000
65000	30122 CIP - Mt. Laurel	\$28,710	\$0	\$0	\$0	\$0	\$0	\$0
65000	CIP - (See list below)	\$0	\$120,000	\$65,000	\$10,000	\$0	\$145,000	\$145,000
	Transfer to Balance Sheet	(\$146,303)						
	Total Capital	\$0	\$242,750	\$324,750	\$254,750	\$30,000	\$190,000	\$220,000
	TOTAL EXPENDITURES	\$1,083,174	\$1,391,424	\$1,997,211	\$1,808,574	\$1,121,215	\$210,000	\$1,331,215

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$177,207	\$217,881	\$222,545	\$210,000	\$213,708	\$0	\$213,708
51210	Sick Leave Purchase ¹	\$962	\$1,001	\$1,001	\$1,001	\$4,657	\$0	\$4,657
51214	Overtime Salaries	\$7,130	\$14,822	\$15,078	\$7,000	\$4,755	\$0	\$4,755
52110	F.I.C.A. Taxes-City Portion	\$14,093	\$17,878	\$18,255	\$16,700	\$16,749	\$0	\$16,749
52310	Health/Life Insurance	\$27,415	\$37,199	\$37,228	\$37,500	\$37,395	\$0	\$37,395
52320	Workers' Comp. Insurance	\$12,561	\$15,301	\$15,574	\$15,600	\$13,049	\$0	\$13,049
52330	Pension Expense	\$23,779	\$35,055	\$35,793	\$32,700	\$32,834	\$0	\$32,834
	Total Payroll	\$263,147	\$339,137	\$345,474	\$320,501	\$323,147	\$0	\$323,147
53111	Other Legal	\$3,574	\$40,000	\$40,000	\$10,000	\$10,000	\$0	\$10,000
53140	Pre-Employment/Physicals	\$410	\$500	\$500	\$300	\$300	\$0	\$300
53411	Bank Service Charges	\$0	\$100	\$100	\$100	\$100	\$0	\$100
54010	Travel & Per Diem	\$874	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$1,000
54110	Telephone/Communications	\$138	\$200	\$700	\$700	\$700	\$0	\$700
54210	Postage	\$537	\$400	\$400	\$200	\$200	\$0	\$200
54410	Equipment Rental	\$1,013	\$1,500	\$1,500	\$1,000	\$1,000	\$0	\$1,000
54623	Repair & Maint. - Stormwater	\$59,782	\$40,000	\$58,000	\$98,000	\$78,000	\$0	\$78,000
54630	Repair & Maint. - Equipment	\$15,944	\$18,000	\$18,000	\$18,000	\$18,000	\$0	\$18,000
54640	Repair & Maint. - Communications	\$300	\$500	\$500	\$800	\$800	\$0	\$800
54650	Repair & Maint. - Vehicles	\$2,263	\$4,000	\$4,000	\$4,000	\$4,000	\$0	\$4,000
54682	Repair & Maint. - Grounds	\$29,846	\$36,000	\$36,000	\$36,000	\$36,000	\$0	\$36,000
54693	Repair & Maint. - Ponds	\$95,816	\$90,000	\$100,017	\$95,000	\$90,000	\$0	\$90,000
54693	30144 Repair & Maint. (Solary canal)	\$0	\$0	\$0	\$0	\$0	\$20,000	\$20,000
54920	Legal Advertising	\$938	\$1,000	\$1,000	\$200	\$500	\$0	\$500
55110	Office Supplies	\$205	\$300	\$300	\$300	\$300	\$0	\$300
55120	Computer/Printer/Fax	\$45	\$100	\$100	\$100	\$100	\$0	\$100
55210	Fuel & Oil	\$17,957	\$15,000	\$15,000	\$14,000	\$17,000	\$0	\$17,000
55220	Tires & Filters	\$2,119	\$2,500	\$2,500	\$2,500	\$2,500	\$0	\$2,500
55230	Operating Supplies	\$331	\$500	\$500	\$300	\$300	\$0	\$300
55240	Uniforms	\$1,478	\$2,200	\$2,200	\$1,600	\$1,600	\$0	\$1,600
55270	Small Tools & Equipment	\$7,956	\$10,000	\$10,000	\$8,000	\$8,000	\$0	\$8,000
55280	Mosquito Chemicals	\$24,067	\$30,000	\$30,000	\$25,000	\$25,000	\$0	\$25,000
55281	Herbicides	\$184	\$1,300	\$1,300	\$800	\$800	\$0	\$800
55290	Protective Clothing	\$863	\$900	\$900	\$900	\$900	\$0	\$900
55410	Subscriptions	\$0	\$100	\$100	\$0	\$0	\$0	\$0
55411	Dues & Registration	\$2,875	\$3,000	\$3,000	\$3,000	\$3,000	\$0	\$3,000
55430	Employee Development	\$1,078	\$3,500	\$3,500	\$2,000	\$2,000	\$0	\$2,000
	Total Operating	\$270,593	\$302,600	\$331,117	\$323,800	\$302,100	\$20,000	\$322,100
	Total Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58105	Transfer to W & S Fund - Admin Fees (prev #59205)	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$0	\$6,000
58130	Transfer to General Fund - Admin Fee	\$87,052	\$91,405	\$91,405	\$91,405	\$91,405	\$0	\$91,405
58130	21341 Transfer to General Fund - Special Projects	\$2,841	\$2,090	\$2,090	\$2,090	\$1,650	\$0	\$1,650
58130	21342 Transfer to General Fund - IS Records Mgmt	\$4,646	\$5,201	\$5,201	\$5,201	\$1,038	\$0	\$1,038
58130	21343 Transfer to General Fund - Kiva	\$9,556	\$6,020	\$6,020	\$6,020	\$10,127	\$0	\$10,127
58161	Transfer to Capital Projects Fund (Utility/PW Facility)	\$150,000	\$100,000	\$0	\$0	\$100,000	\$0	\$100,000
	Total Transfers	\$260,095	\$210,716	\$110,716	\$110,716	\$210,220	\$0	\$210,220
64000	Equipment-General	\$0	\$38,450	\$20,450	\$20,450	\$0	\$0	\$0
64400	Machinery	\$0	\$60,000	\$60,000	\$60,000	\$0	\$0	\$0
65000	30046 CIP - Canal Piping (Flamingo to Moss)	\$106,776	\$0	\$0	\$0	\$0	\$0	\$0
65000	30068 CIP - Curb Inlet Replacements	\$10,817	\$5,000	\$5,000	\$5,000	\$15,000	\$0	\$15,000
65000	30073 CIP - Underdrains	\$0	\$15,000	\$15,000	\$0	\$15,000	\$0	\$15,000
65000	30122 CIP - Mt. Laurel	\$28,710	\$0	\$0	\$0	\$0	\$0	\$0
65000	30140 CIP - Pipe Relining	\$0	\$0	\$155,000	\$155,000	\$0	\$45,000	\$45,000
65000	CIP - (See list below)	\$0	\$120,000	\$65,000	\$10,000	\$0	\$145,000	\$145,000
	Transfer to Balance Sheet	(\$146,303)						
	Total Capital	\$0	\$238,450	\$320,450	\$250,450	\$30,000	\$190,000	\$220,000
	TOTAL EXPENDITURES	\$793,835	\$1,090,903	\$1,107,757	\$1,005,467	\$865,467	\$210,000	\$1,075,467

T/fer to Gen Fund - IS Records Mgmt 1342	
Allocation Breakdown:	
General Fund	\$103,659
Water & Sewer	\$29,956
Development Services	\$4,152
Stormwater	\$1,038
Solid Waste	\$0
	\$138,805

T/fer to Gen Fund - IS Sp Proj 1341	
Allocation Breakdown:	
General Fund	\$136,910
Water & Sewer	\$19,795
Stormwater	\$1,650
Development Services	\$6,598
	\$164,953

CIP:	
O'Day Outfall Replacement	\$45,000
Lombardy Canal	\$50,000
TMDL Water Quality	\$50,000
	\$145,000

1 The sick leave buy-back budget for the entire fund has been placed in this division and will be transferred to the other divisions as needed.

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
51210	Regular Salaries	\$129,205	\$133,106	\$136,723	\$136,723	\$139,347	\$0	\$139,347
51210	Sick Leave Purchase (see 3800 footnote)	\$2,429	\$2,526	\$2,526	\$2,526	\$0	\$0	\$0
51214	Overtime Salaries	\$1,806	\$2,267	\$2,401	\$2,000	\$2,403	\$0	\$2,403
52110	F.I.C.A. Taxes-City Portion	\$9,766	\$10,624	\$10,910	\$10,800	\$10,918	\$0	\$10,918
52310	Health/Life Insurance	\$11,736	\$13,421	\$13,444	\$13,444	\$13,565	\$0	\$13,565
52320	Workers' Comp. Insurance	\$5,231	\$5,312	\$5,456	\$5,312	\$3,023	\$0	\$3,023
52330	Pension Expense	\$18,248	\$20,815	\$21,377	\$21,377	\$21,392	\$0	\$21,392
	Total Payroll	\$178,421	\$188,071	\$192,837	\$192,182	\$190,648	\$0	\$190,648
53180	Consulting	\$72,111	\$98,000	\$122,542	\$70,000	\$50,000	\$0	\$50,000
53188	Contract Services	\$0	\$0	\$3,000	\$3,000	\$8,000	\$0	\$8,000
53680	Unrecognized Gain/Loss	\$7,183	\$0	\$0	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$169	\$1,000	\$1,000	\$500	\$500	\$0	\$500
54110	Telephone/Communications	\$1,055	\$1,200	\$1,200	\$1,200	\$1,200	\$0	\$1,200
54210	Postage	\$16	\$100	\$100	\$100	\$100	\$0	\$100
54630	Repair & Maint. - Equipment	\$130	\$300	\$300	\$200	\$200	\$0	\$200
54650	Repair & Maint. - Vehicles	\$0	\$500	\$500	\$300	\$300	\$0	\$300
54730	Printing Expense	\$0	\$100	\$100	\$100	\$100	\$0	\$100
55110	Office Supplies	\$16	\$150	\$150	\$100	\$100	\$0	\$100
55210	Fuel & Oil	\$2,541	\$2,200	\$2,200	\$1,500	\$1,900	\$0	\$1,900
55220	Tires & Filters	\$0	\$500	\$500	\$500	\$100	\$0	\$100
55230	Operating Supplies	\$0	\$100	\$100	\$0	\$0	\$0	\$0
55240	Uniforms	\$249	\$400	\$400	\$300	\$300	\$0	\$300
55270	Small Tools & Equipment	\$155	\$400	\$400	\$200	\$200	\$0	\$200
55278	New Software - (System)	\$600	\$800	\$800	\$800	\$800	\$0	\$800
55290	Protective Clothing	\$118	\$200	\$200	\$200	\$200	\$0	\$200
55410	Subscriptions	\$0	\$100	\$100	\$0	\$0	\$0	\$0
55411	Dues & Registration	\$275	\$1,000	\$1,000	\$500	\$500	\$0	\$500
55420	Operational Books	\$0	\$100	\$100	\$0	\$100	\$0	\$100
55430	Employee Development	\$245	\$1,000	\$1,000	\$500	\$500	\$0	\$500
	Total Operating	\$84,863	\$108,150	\$135,692	\$80,000	\$65,100	\$0	\$65,100
	Total Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$0	\$4,300	\$4,300	\$4,300	\$0	\$0	\$0
	Total Capital	\$0	\$4,300	\$4,300	\$4,300	\$0	\$0	\$0
	TOTAL EXPENDITURES	\$263,284	\$300,521	\$332,829	\$276,482	\$255,748	\$0	\$255,748

Less consulting (50,000)

Allocation basis \$205,748

Stormwater	70%	\$144,025
Water & Sewer	20%	\$41,150
General	10%	\$20,575
		<u>\$205,750</u>

Account Number	Account Description	FY 07/08 Actual	Original FY 08/09 Budget	Revised FY 08/09 Budget	Projected FY 08/09 Actual/Est	Baseline FY 09/10 Budget	New FY 09/10 Budget	Total FY 09/10 Budget
	Total Payroll	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54623	<u>30131</u> R & M - Stormwater	\$26,055	\$0	\$306,625	\$306,625	\$0	\$0	\$0
54623	<u>30143</u> Repair & Maint.- Stormwater	\$0	\$0	\$250,000	\$220,000	\$0	\$0	\$0
	Total Operating	\$26,055	\$0	\$556,625	\$526,625	\$0	\$0	\$0
	Total Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES	\$26,055	\$0	\$556,625	\$526,625	\$0	\$0	\$0

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APPENDIX

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ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Fiscal Years
(amounts expressed in thousands)

Real Property												
Fiscal Year Ended September 30,	Total Residential and Commercial Real Property ¹	Residential Property ¹	% Residential	Commercial Property ¹	% Commercial	Personal Property ¹	Centrally Assessed ¹	Tax Exempt Real Property ¹	Total Taxable Assessed Value ¹	Total Direct Tax Rate ¹	Estimated Actual Taxable Value ¹	Assessed Value as a Percentage of Actual Value
2000	1,218,447	1,104,670	90.66%	113,777	9.34%	34,604	36	315,632	937,455	3.5495	1,299,005	72.17%
2001	1,324,355	1,196,041	90.31%	128,314	9.69%	40,568	34	299,567	1,065,390	3.5400	1,395,662	76.34%
2002	1,499,314	1,345,412	89.74%	153,902	10.26%	45,241	30	359,845	1,184,740	3.7708	1,580,947	74.94%
2003	1,642,139	1,473,685	89.74%	168,454	10.26%	43,759	31	418,960	1,266,969	4.1658	1,699,497	74.55%
2004	1,826,180	1,652,632	90.50%	173,548	9.50%	45,709	48	505,952	1,365,985	4.5500	1,916,005	71.29%
2005	2,007,522	1,833,417	91.33%	174,105	8.67%	49,733	55	574,194	1,483,116	4.5500	2,080,192	71.30%
2006	2,331,039	2,088,308	89.59%	242,731	10.41%	58,571	33	728,569	1,661,074	4.7500	2,458,480	67.57%
2007	3,131,636	2,792,826	89.18%	338,810	10.82%	67,509	33	1,195,372	2,003,806	4.4019	3,176,939	63.07%
2008	3,519,584	3,161,336	89.82%	358,248	10.18%	63,154	40	1,362,256	2,220,522	3.3518	3,716,575	59.75%
2009	3,238,332	2,847,791	87.94%	390,541	12.06%	63,531	41	1,292,735	2,009,169	4.9113	3,400,519	59.08%

Note

¹ Source: Seminole County Property Appraiser (www.scpafl.org)

**PROPERTY TAX RATES
DIRECT AND OVERLAPPING¹ GOVERNMENTS**

Last Ten Fiscal Years²

Fiscal Year	Overlapping Rates									
	Winter Springs		Seminole County			School District			St. John's Water Management District	Total Direct & Overlapping Rates
	Debt Service Millage	Total City Millage	Operating Millage	Debt Service Millage	Total County Millage	Operating Millage	Debt Service Millage	Total School Millage		
1996	0.2134	5.3772	5.1638	0.2134	5.3772	9.2690	1.0680	10.3370	0.4820	21.5734
1997	0.0000	3.6083	5.1638	0.2251	5.3889	9.3880	0.9200	10.3080	0.4820	19.7872
1998	0.0000	3.6000	5.1638	0.1987	5.3625	9.1560	0.8800	10.0360	0.4820	19.4805
1999	0.0000	3.5495	5.1579	0.1234	5.2813	9.1020	0.8160	9.9180	0.4820	19.2308
2000	0.0000	3.5495	4.9989	0.1170	5.1159	8.7850	0.7560	9.5410	0.4820	18.6884
2001	0.0000	3.5400	4.9989	0.1083	5.1072	8.6550	0.6900	9.3450	0.4720	18.4642
2002	0.0000	3.7708	4.9989	0.2208	5.2197	8.5230	0.6390	9.1620	0.4620	18.6145
2003	0.0000	4.1658	4.9989	0.2086	5.2075	8.4790	0.5210	9.0000	0.4620	18.8353
2004	0.2500	4.5500	4.9989	0.1910	5.1899	8.2410	0.4950	8.7360	0.4620	18.9379
2005	0.2500	4.5500	4.9989	0.1721	5.1710	8.1270	0.3850	8.5120	0.4620	18.6950
2006	0.1374	4.7500	4.9989	0.2041	5.2030	7.9650	0.0000	7.9650	0.4620	18.3800
2007	0.1100	4.4019	4.9989	0.1451	5.1440	7.7530	0.0000	7.7530	0.4620	17.7609
2008	0.1022	3.3518	4.3578	0.1451	4.5029	7.4130	0.0000	7.4130	0.4158	15.6835
2009	0.1100	4.9113	4.5153	0.1451	4.6604	7.5430	0.0000	7.5430	0.4158	17.5305

Note

¹ Source: Seminole County Tax Collector (www.seminoletax.org)

² Overlapping rates are those of local and county governments that apply to property owners within the City of Winter Springs.

² Taxes levied for the fiscal year are based on the prior year taxable value.

**CITY OF WINTER SPRINGS
FISCAL YEAR 2009 - 2010**

PRINCIPAL PROPERTY TAXPAYERS

September 30, 2009

(amounts expressed in thousands)

<u>Taxpayer</u>	<u>2009</u>			<u>1999</u>		
	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Taxable Assessed Value</u>	<u>Taxable Assessed Value</u>	<u>Rank</u>	<u>Percentage of Total Taxable Assessed Value</u>
Laurel Oaks LLC	\$ 37,182	1	1.85%	\$ -	-	-
Courtney Springs LLC	23,053	2	1.15%	-	-	-
Capital Green I LLC	21,902	3	1.09%	-	-	-
Progress Energy Florida Corporation	18,915	4	0.94%	8,241	2	0.91%
Winter Springs Holdings, Inc	15,921	5	0.79%	-	-	-
United Dominion Realty Trust	12,172	6	0.61%	6,438	3	0.71%
Levitt & Sons of Seminole County	11,244	7	0.56%	-	-	-
BRI 1813 Villaggio Co-op Inc.	7,902	8	0.39%	-	-	-
Baxley Robert & Annmarie TRS	6,559	9	0.33%	-	-	-
Vistawilla Office Center LLC	6,328	10	0.31%	-	-	-
Golf Terrace, LTD	-	-	-	10,964	1	1.21%
Hacienda Village Co-op Inc.	-	-	-	4,994	4	0.55%
Seville Chase Development LTD	-	-	-	4,578	5	0.51%
DR Horton, Inc.	-	-	-	3,465	6	0.38%
Time Warner Entertainment	-	-	-	3,219	7	0.36%
Morrison Homes of Florida, Inc.	-	-	-	2,580	8	0.28%
Florida Country Clubs, Inc.	-	-	-	2,422	9	0.27%
Southern Bell Telephone	-	-	-	2,390	10	0.26%
Totals	<u>\$ 161,178</u>		<u>8.02%</u>	<u>\$ 49,291</u>		<u>5.44%</u>

Source: Seminole County Property Appraiser (www.scpaf.org)

**CITY OF WINTER SPRINGS
FISCAL YEAR 2009 - 2010**

PRINCIPAL EMPLOYERS

Employer	Fiscal Year 2009		
	Employees ¹	Rank	Percentage of Total City Employment ²
Seminole County School Board	1,775	1	39.44%
City of Winter Springs	234	2	5.20%
Dearborn Electronics	130	3	2.89%
Publix (Winter Springs Town Center)	115	4	2.56%
Tusawilla Country Club	113	5	2.51%
Modern Plumbing	80	6	1.78%
United States Post Office	48	7	1.07%
Dittmer Architectural Aluminum	44	8	0.98%
Longwood Kia/Mitsubishi	40	9	0.89%
The Grove Counseling Center	37	10	0.82%
Total	<u>2,616</u>		<u>58.14%</u>

¹ Per telephone survey of major local businesses

² (www.orlandoedc.com), the City of Winter Springs has an estimated daytime working population of 4500 FTEs with approximately 647 business establishments as of June 2009.

**CITY OF WINTER SPRINGS
FISCAL YEAR 2009 - 2010**

DEMOGRAPHIC AND ECONOMIC STATISTICS

Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Population ¹</u>	<u>Personal Income (amounts expressed in thousands)</u>	<u>Per Capita Personal Income ¹</u>	<u>Median Age ¹</u>	<u>Education Level in Years of Formal Schooling ¹</u>	<u>School Enrollment ²</u>	<u>Unemploy- ment Rate ³</u>
2000	30,860	785,726	25,461	37.2	13.68	5,776	3.0%
2001	31,666	*	*	*	*	6,421	3.5%
2002	32,082	*	*	*	*	6,508	5.8%
2003	32,572	*	*	*	*	7,413	5.3%
2004	32,955	*	*	*	*	7,476	4.6%
2005	33,321	*	*	*	*	7,492	3.8%
2006	34,621	979,428	28,290	39.3	13.97	7,342	3.2%
2007	34,899	971,623	27,841	39.8	13.93	7,115	3.6%
2008	34,639	1,028,951	29,705	40	13.72	6,804	5.0%
2009	34,340	1,053,173	30,669	40.3	13.72	6,754	9.7%

* Data not available

Note

¹ Source: Metro Orlando Economic Development Commission (www.orlandoedc.com)

² Source: Seminole County Public Schools

³ Source: US Department of Labor, Bureau of Labor Statistics (data.bls.gov) - Rate for "Orlando" Metropolitan area

**CITY OF WINTER SPRINGS
FISCAL YEAR 2009 - 2010**

BUDGETED FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION

Last Ten Fiscal Years

Budgeted Full-time Equivalent Employees as of September 30,

Function	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Development Services ¹	6	6	8	8	10	10	10	10	5	5
General Government	36	38	36	37	41	44	44	44	45	42
Public Safety:										
Police										
Sworn Officers	54	59	59	64	64	70	70	70	70	70
Non sworn officers	-	-	-	-	0	0	0	0	0	0
Civilians ²	20	20	20	20	20.75	20.75	20.75	20.75	20.75	20.75
Fire ⁴										
Firefighters and officers	38	41	49	50	50	51	51	51	0	0
Civilians	1	1	1	2	2	2	2	2	0	0
Public Works	21	22	21	23	23	21	21	21	21	20.73
Culture and Recreation	20	19	20	21	32.34	33.67	35.78	36.63	34.07	31.86
Utilities	35	36	35	40	42	42	43	45	45	45
Stormwater	5	6	7	7	7	9	9	9	9	9
Total	236	248	256	272	292.09	303.42	306.53	309.38	249.82	244.34
Part-time Employees	24	24	*	23	*	*	*	*	*	*
Part-time FTEs ³	*	*	*	*	11.09	12.42	14.53	15.38	16.32	16.34

* Data not available

¹ Prior to fiscal year 2003, Development Services was included in Governmental activities: Public Safety: Community Development - Building.

² Police civilians include emergency communications center operations personnel.

³ FTEs - Full-time Equivalent Units; this statistic replaces part-time employee count starting in Fiscal Year 2005 and these units are included in the appropriate function totals for FY 2005 - 2010.

⁴ Department was consolidated 10/02/08 with Seminole County Fire Department

OPERATING INDICATORS BY FUNCTION

Last Ten Fiscal Years

Function	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Police										
Auto accidents	386	383	442	495	508	505	530	444	546	404
Physical arrests	882	966	640	588	627	1,128	1,633	1,582	1,708	1,928
Criminal investigations conducted	454	614	552	437	450	591	551	291	357	464
Total calls for service	30,336	30,457	47,550	76,958	83,290	91,904	107,074	125,789	142,202	133,527
911 calls received	5,874	6,077	6,087	5,506	5,786	6,931	5,174	5,781	5,248	4,937
Evidence processed (pieces)	*	*	*	*	2,396	2,068	2,436	1,820	1,721	2,221
Fire ¹										
Public education programs	188	147	136	118	65	61	53	118	56	N/A
Number of emergency calls answered	2,965	3,264	3,129	2,898	3,426	3,258	3,261	3,338	3,345	N/A
Medical transports	1,011	1,026	1,089	1,008	1,146	1,126	1,159	1,284	1,300	N/A
Highways and streets										
Streets paved (miles)	*	0.01	0.36	0.99	0.85	0.00	0.00	0.57	0.00	0.00
Streets resurfaced (square yards)	39,329	37,778	51,132	40,658	44,257	44,945	23,925	35,537	72,400	43,018
Sidewalks/bike paths built or repaired	3,932	4,323	3,226	2,345	5,371	3,834	4,159	22,112	5,134	4,486
Culture and recreation										
Games - Baseball/Softball	*	*	*	*	*	1,502	1,643	1,565	1,468	1,521
Games - Basketball	*	*	*	*	*	652	644	606	599	371
Games - Football	*	*	*	*	*	286	285	298	271	222
Games - Soccer	*	*	*	*	*	1,029	1,010	905	970	1,005
Senior Activities	*	*	817	769	753	899	1,651	1,154	898	1,108
Civic Center & Pavilion Rentals	*	*	196	*	245	267	319	379	379	362
Program Events	*	*	312	*	345	312	310	221	205	240
Water										
New connections	355	156	204	198	132	260	279	179	19	13
Number of customers	11,921	12,136	11,316	12,066	11,903	12,104	12,444	12,514	12,706	12,802
Water main breaks	*	*	*	*	6	6	16	13	13	21
Average daily consumption (gallon)	125	114	110	106	115	108	126	125	115	110
Meter reads	*	*	*	*	*	*	*	171,167	174,604	175,478
Community Development										
Total permits issued	1,997	1,773	2,182	2,846	2,834	4,217	2,805	2,405	2,741	2,808
Building inspections	3,746	4,378	7,703	16,651	16,869	16,669	15,574	9,473	7,278	4,931
Business tax receipts issued	*	*	*	*	*	*	*	1,944	1,135	942
Land use amendments & rezoning	7	11	8	14	16	12	4	23	5	9
Permits files created/reviews initial	*	*	*	*	*	*	*	2,545	3,349	3,408
General Government										
Employment applications received										
Personnel actions processed	*	*	225	290	315	360	332	637	500	609
Worker's Comp Injuries	29	35	35	*	14	40	32	41	46	25
Legal notices published	*	*	*	*	*	*	*	38	41	22
Payroll - Checks	*	*	4,013	3,493	1,411	301	275	312	337	220
Payroll - Direct Deposit	*	*	2,969	3,795	5,941	7,311	7,524	7,592	7,557	6,210
Receipts deposited	*	*	*	*	169,556	182,195	192,439	185,716	202,307	186,401
A/P checks issued	*	*	*	7,975	7,929	7,768	7,914	7,460	7,014	8,829
Purchase orders/EPO's processed	*	*	5,331	5,669	6,227	5,737	5,412	5,205	4,772	3,930

* Information not available

¹ Department was consolidated with Seminole County Fire Department effective 10/02/08

CAPITAL ASSET STATISTICS BY FUNCTION

Last Ten Fiscal Years

Function	Fiscal Year									
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Public safety										
Police:										
Stations	1	1	1	1	1	1	1	1	1	2
Fleet	*	*	*	*	*	*	75	75	75	79
Fire stations (1)	2	2	2	2	3	3	3	3	3	3
Highways and streets										
Streets - paved (miles)	91.90	91.91	92.27	93.26	94.11	94.11	94.11	95.32	95.32	95.32
Streets - unpaved (miles)	6.70	6.67	7.10	7.25	6.40	6.40	7.16	6.40	6.40	6.40
Street lights	*	*	*	*	1,884	1,901	2,095	2,158	2,158	2,300
Traffic signals	7	7	7	8	9	9	10	10	10	10
Culture and recreation										
Park acreage	*	228	255	267.20	267.70	267.70	267.70	267.70	267.70	267.70
Parks - Community	2	5	5	5	5	5	5	6	6	6
Parks - Neighborhood	6	6	6	6	7	7	7	7	7	7
Senior Center	1	1	1	1	1	1	1	1	1	1
Community Center	1	1	1	1	1	1	1	1	1	1
Water										
Water mains (miles)	143.0	144.3	144.7	150.1	155.1	158.9	160.4	161.7	167.6	167.6
Fire hydrants	880	882	914	929	931	964	975	995	1,000	1,000
Maximum daily capacity (mil	12	12	12	12	12	12	12	12	12	12
Deep Wells	7	7	7	7	7	7	8	8	8	8
Sewer										
Sanitary sewers (miles)	99.80	100.20	100.50	103.31	105.27	106.97	108.30	108.90	135.50	111.57
Storm sewers (miles)	*	*	*	*	*	*	91.01	91.56	91.56	91.56
Treatment facility capacity (r	4.212	4.212	4.212	4.212	4.212	4.212	4.212	4.212	4.212	4.212
Current average flow (millior	1.813	2.179	2.179	2.343	2.285	2.297	2.243	2.209	2.198	2.142

Note

* Information not available
Leasing stations to Seminole County per consolidation agreement

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

CIP – Capital Improvement Program

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

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

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

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

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

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

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

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

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

EMS - Emergency Medical Service

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

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

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

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

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

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

fiscal year – any period of 12 consecutive months designated as the budget year; the City's budget year begins October 1 and ends September 30; the year is represented by the date on which it ends. October 1, 2007 to September 30, 2008 would be Fiscal Year 2008 (FY 08)

FY – Fiscal Year

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

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

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

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

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

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

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

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

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

GIS – Geographic Information Systems

HOA – Homeowners Association

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

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

Kiva – land management software

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

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

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

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

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

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

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

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

MUNIS – the City’s financial software system

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

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

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

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

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

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

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

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

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

TIF – tax increment financing; a tool to use future gains in taxes to finance the current improvements that will create those gains; property values in the CRA are capped at the

assessed value in the base year; thereafter, any tax revenues due to increases in value in excess of the base are dedicated to the redevelopment area

TLBD – Tuscawilla Lighting and Beautification District; an assessment district

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

transfers – see interfund transfers

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

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

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

W&S – Water and Sewer Utility Fund

WTP – water treatment plant