



*Annual Budget
2008-2009*

City of Winter Springs



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Winter Springs
Florida**

For the Fiscal Year Beginning

October 1, 2007

Oliver S. Cox

President

Jeffrey R. Emswiler

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, 2007. 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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Mayor and Commission

(foreground L to R) Commissioner *Joanne M. Krebs*, Commissioner *Sally M. McGinnis*, (background) Commissioner *Donald A. Gilmore*, Commissioner *Robert S. Miller*, Mayor *John F. Bush*, and Commissioner *Rick Brown*.

City Manager

Ronald W. McLemore

City Attorney

Anthony A. Garganese

City Clerk

Andrea Lorenzo-Luaces

Department Directors

Finance

Michelle Greco

General Services

Kevin Smith

Information Services

Joanne Dalka

Public Works/Utility

Kipton Lockcuff

Community Development

Randy Stevenson

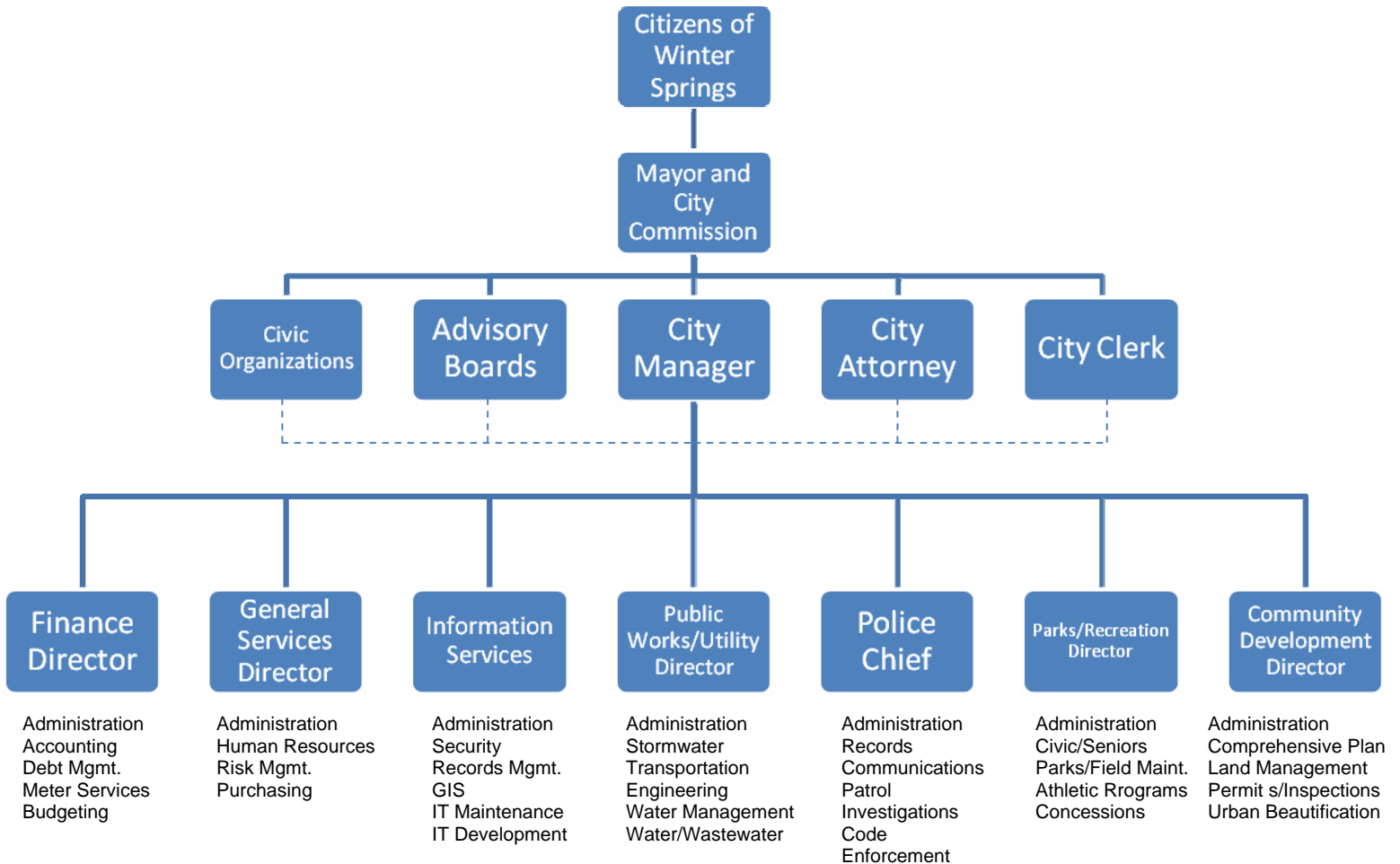
Police (interim)

Kevin Brunelle

Parks and Recreation

Chuck Pula

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.

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 will be 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 2008-2009 yields the first occurrence of a decline (9%) in the gross taxable value. Both commercial and residential construction projects are anticipated this fiscal year for 160 luxury apartments, 364 single-family/townhouse units, 60 condominiums and approximately 45,000 square feet of commercial space. 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.

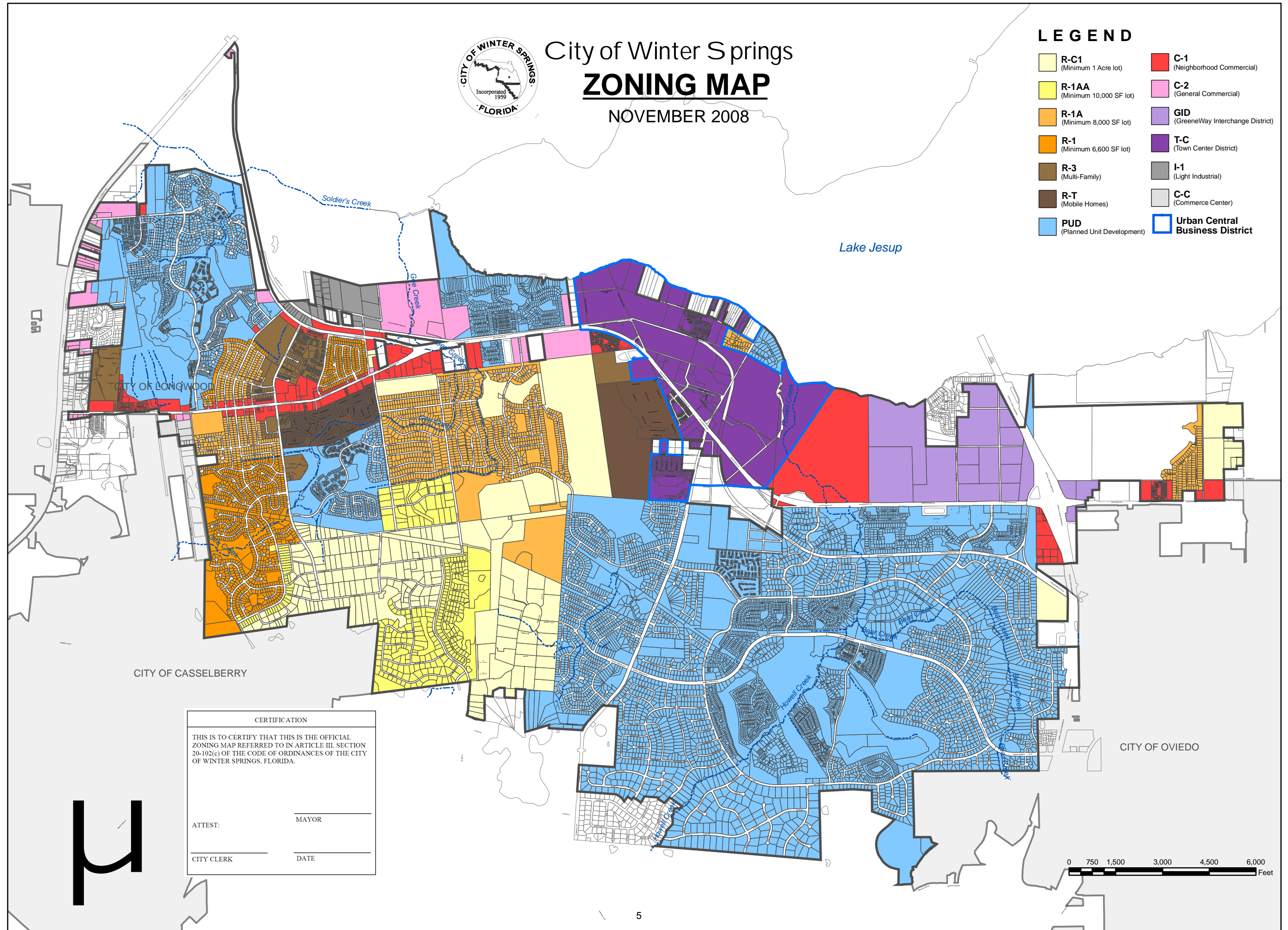
The political scene was not being neglected during this time. Fed up with a charter that was designed to aid the developers rather than the citizens, both new and old residents banded together in an inspiring community effort, to make some changes. A new City charter was drawn up and in a City-wide election 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 2008

LEGEND

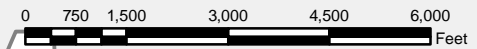
- | | |
|-----------------------------------|---|
| R-C1
(Minimum 1 Acre lot) | C-1
(Neighborhood Commercial) |
| R-1AA
(Minimum 10,000 SF lot) | C-2
(General Commercial) |
| R-1A
(Minimum 8,000 SF lot) | GID
(GreeneWay Interchange District) |
| R-1
(Minimum 6,600 SF lot) | T-C
(Town Center District)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



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



City Manager's Message

I am pleased to present the final balanced budget for fiscal period 2008-2009 as adopted by the City Commission on September 22, 2008. The priorities which guided the adoption of the budget replicate prior-year priorities as follows:

- ❖ To maintain current service levels in the face of declining revenues
- ❖ To continue implementation of our capital improvement program
- ❖ To implement the retirement plan improvement program
- ❖ To maintain strong reserves
- ❖ To comply with established budget policies

The effects of the radical tax reduction measures adopted by the Legislature were felt this budget cycle as January 2008 saw the passing of Constitutional Amendment One (CA One). This resulted in significant revisions to the State Constitution as follows: a doubling of the Homestead Exemption from \$25,000 to \$50,000; allowance of up to \$500,000 of accumulated Save-Our-Homes exemption that could be transferred to another property (*portability*); a new exemption for the first \$25,000 of assessed value for *tangible personal property*; and a 10% cap per year on the increase of the assessed value of a non-homestead property. The result of this and other economic factors was a 9% decline in the gross taxable value of property for Winter Springs.

Additionally, these tax-cutting initiatives have, in effect, placed price controls on local government at a time when unprecedented cost increases in everything we need to sustain our services are being passed on to us. Restructuring of operations and cost-reducing measures have been incorporated into this budget wherever possible.

In addition to the adverse legislative effects on ad valorem revenue, large reductions to intergovernmental revenues are also anticipated. The Legislative Committee on Intergovernmental Relations provided 2009 projections for municipal revenue sharing and half-cent sales tax estimates which are significantly below the previous year.

In fiscal year 2008, fire services were funded from ad valorem revenues, a newly instituted fire assessment fee, and General Fund reserves. Consistent with prior Commission action, fire assessments will not be levied in fiscal year 2009 and are not included in this budget. After much research and dialogue, the City Commission voted to consolidate the City's Fire Department with Seminole County (effective October 2, 2008). Consequently, the budget represented herein reflects a fire department budget sufficient to cover one full day of normal operating expenses as well as a slight amount of one-time transitional expenses.

This adopted budget is the culmination of effort from elected officials, City staff, and participating citizens in addressing the challenge of maintaining service levels in the face of revenue declines and rising costs. The following section presents an overview of all revenues and expenditures as adopted by the City Commission in the fiscal year (FY) 2009 Budget along with brief discussion regarding the major differences with the previous fiscal year budget.

Budget Structure

The General Fund has been organized to provide for a Designated Operating Reserve which would include the 90-day, 25% operating reserve for recurring expenditures (\$4.28 million) and a Designated Special Projects Reserve (\$4.37 million) for approved non-recurring expenditures. The purpose of these two designations is to provide an accurate and undistorted presentation of the public purpose of General Fund reserves. As opposed to the characterization of fund reserves portrayed by the governor and some legislators as the unnecessary hoarding of taxpayer money, these designations will establish the public purpose of these fund reserves.

All reserves other than those required to satisfy the 90-day, 25% operating reserve would be available for Designated Special Projects. As proposed, the Commission would have the final authority and discretion to utilize these funds for non-recurring project priorities such as weather emergencies or to leverage projects with other sources of funds such as governmental grants, impact fees or bond proceeds.

Budgetary Items Eliminated from Consideration

The following budgetary items were eliminated from consideration:

Community Events	\$ 222,000
Cody Study Range Adjustments	30,000
Road Repaving	1,200,000
Risk Management Coordinator	65,000
Planner	70,000
Police Officers (2)	212,000
Budget Analyst	70,000
Televise Commission Meetings	150,000
Workforce Housing	<u>2,000,000</u>
Total	\$ 4,019,000

Overall Budget Revenues

As shown below, based upon a millage levy of 2.4714 mills, total revenues and *transfers in* will decrease by 18.1% from the original fiscal year 2008 budget. Total revenues, exclusive of \$9,618,681 in *transfers in*, are \$35,978,849. Total revenues, *transfers in*, and appropriations from fund balances will decrease from the 2008 original budget by 14.7% as follows:

<u>Funds</u>	<u>FY 08 Original Budget</u>	<u>FY 09 Final Budget</u>	<u>Change</u>
General	\$21,982,901	\$17,532,487	(20.2%)
Other Governmental	\$21,853,542	\$17,548,105	(19.7%)
Enterprise	<u>\$11,857,832</u>	<u>\$10,516,938</u>	<u>(11.3%)</u>
Sub-Total (inclusive of transfers)	\$55,694,275	\$45,597,530	(18.1%)
Appropriation from Fund Balances	<u>\$5,007,428</u>	<u>\$6,139,771</u>	22.6%
Total Revenues (inclusive of transfers)	<u>\$60,701,703</u>	<u>\$51,737,301</u>	<u>(14.7%)</u>

Overall Budget Expenditures

As shown below, total expenditures and *transfers out* for the fiscal year 2008 Budget will decrease from the original fiscal year 2008 budget by 14.1%. Total expenditures, exclusive of \$9,618,681 in *transfers out*, are \$40,691,924. Total expenditures, *transfers out* and appropriations to fund balances will decrease by 14.7% as follows:

	FY 08 Original Budget	FY 09 Final Budget	Change
General Fund	\$21,652,406	\$17,460,292	(19.4%)
Other Governmental Funds	\$23,388,703	\$20,016,769	(14.4%)
Enterprise Funds	<u>\$13,498,969</u>	<u>\$12,833,544</u>	<u>(4.9%)</u>
Sub-Total (inclusive of transfers)	\$58,540,078	\$50,310,605	(14.1%)
Appropriation to Fund Balances	<u>\$2,161,625</u>	<u>\$1,426,696</u>	(3.4%)
Total Expenditures (inclusive of transfers)	<u>\$60,701,703</u>	<u>\$51,737,301</u>	<u>(14.7%)</u>

Overall Change in Financial Position

When compared to the fiscal year 2008 **projected** year-end fund balance/fund equity, the 2009 projected year-end fund balance in the General Fund is anticipated to increase, while aggregate fund balance/fund equity in the Other Governmental Funds and Enterprise Funds is anticipated to decrease.

	FY 08 Projected Year-Ending Fund Balance	FY 09 Projected Year-Ending Fund Balance	Change
General Fund	\$8,575,828	\$8,648,023	\$72,195
Other Governmental Funds	\$11,520,728	\$9,052,064	(\$2,468,664)
Enterprise Funds (fund equity)	<u>\$10,122,351</u>	<u>\$7,805,745</u>	<u>(\$2,316,606)</u>
Total	\$30,218,907	\$25,505,832	(\$4,713,075)

Decreases in the fund balances of the Other Governmental Funds relate primarily to large expenditures in capital improvements and do not represent issues with the financial viability of the funds. The decrease of fund equity in the Enterprise Funds is primarily due to the Water and Sewer Fund which has been experiencing flat to declining revenues due to poor housing starts. A rate study was done in fiscal year 2008 and implementation of a rate increase is being considered for the second quarter of the fiscal year.

Revenue Highlights

Total budgeted revenues exclusive of *transfers in* will decrease by \$7,266,754 as shown below:

<u>Original FY 08</u>	<u>FY 09</u>	<u>Change</u>
\$43,245,603	\$35,978,849	(\$7,266,754) (7.6%)

The following sets forth a summary discussion of the above-referenced net decrease.

Ad Valorem (see also pages 25-26)

The total operating millage required to balance the budget is 2.4714 mills which represents a decrease of .7782 mills from fiscal year 2008. A significant millage reduction was made certain with the decision to consolidate the Fire Department with Seminole County. Seminole County's fire MSTU (Municipal Services Taxing Unit) for fiscal year 2009 is 2.3299 mills. Please note that in the previous year the millage rate was reduced by 25% in anticipation of the fire assessment fee.

The gross taxable value of \$2,019,574,380 served as the basis for the 2009 ad valorem projections. The following data was provided by the Seminole County Property Appraiser via the DR-420.

Prior Existing Property	\$1,984,610,518	98.27%
Annexations & New Construction	<u>\$36,156,242</u>	<u>1.73%</u>
Total	\$2,019,574,380	100.00%

The break-down of total millage rates compared to last year's budget is as follows:

	<u>FY 08</u>	<u>FY 09</u>	<u>Change</u>
Non-Voted	3.2496	2.4714	(.7782)
Voted	<u>0.1022</u>	<u>0.1100</u>	<u>.0078</u>
Total	3.3518	2.5814	(.7704)

The adopted operating millage rate of 2.4714 mills is 32.31% less than the rolled-back rate of 3.6512 mills based on the preliminary taxable values reflected in the DR-420. The decrease in anticipated ad valorem revenue (operating/non-voted) from fiscal year 08 is \$2,138,071 which represents a 30.85% reduction. This decrease is due to the reduced millage as a result of the fire consolidation. This decrease would have been significantly greater had 2008 not seen a 25% millage rate reduction in anticipation of the first year partial fire assessment fee. Historically, the City's final taxable value has increased an average of 10% in the last 10 years. However, this year, the reported preliminary gross taxable value decreased by 9%. Given the taxable property values and the established operating millage rate of 2.4714 mills the budgeted ad valorem comparison follows.

<u>Original FY 08</u>	<u>FY 09</u>	<u>Change</u>
\$6,929,600	\$4,791,529	(\$2,138,071) (30.85%)

Fire Assessment (see also page 30)

In fiscal year 2008, it was the Commission's intent to implement a new fire assessment fee to fund a portion of the Fire Department budget based on a more equitable cost distribution. The new fire assessment fee was anticipated to generate approximately \$2,375,000 in revenue in fiscal year 2008, which would have funded approximately 50% of the total Fire Department's General Fund budget. In the end, the 2008 fire assessment fee was reduced which resulted in approximately one million dollars of the Fire Department budget being funded from General Fund reserves.

As previously mentioned the Commission curtailed the fire assessment fee and subsequently voted to consolidate the Fire Department with Seminole County. The fire assessment revenue indicated in fiscal year 2009 represents delinquent 2008 fire fee assessments.

<u>Original FY 08</u>	<u>FY 09</u>	<u>Change</u>
\$2,375,000	\$283,721	(\$2,091,279) (88.1%)

Charges for Service (see also page 30)

These revenues are expected to decrease \$790,533 or 23% as follows:

<u>Original FY 08</u>	<u>FY 09</u>	<u>Change</u>
\$12,675,879	\$11,885,346	(\$790,533) (23%)

Budgeted Charges for Service are budgeted to decrease in Medical Transport and Water and Sewer Funds by approximately \$400,000 and \$420,000, respectively. Obviously, the Medical Transport declines are attributable to the consolidation. Additionally, in the Water and Sewer Utility, 2008 connection fees were budgeted much greater than those of 2009. The 2009 budget reflects the reality of the down-turned economy especially in the area of housing starts. A rate study was initiated during fiscal year 2008. If warranted, rate implementation would likely occur during the second quarter of 2009 fiscal year. The General Fund Charges for Service will actually be increasing by approximately \$90,000. This is primarily due to newly-generated or newly-increased recreation charges; specifically, the new Senior Center Therapy Pool and the Splash Playgrounds.

State Revenues (see also page 29)

Ninety nine percent (98.7%) of the projected State revenues for fiscal year 2009 are comprised of Municipal Revenue Sharing and Local Government Half-cent Sales Tax which have been provided by the Legislative Committee on Intergovernmental Relations (LCIR). Total recurring revenues from the State (exclusive of grants) are expected to decrease \$462,517 or 12.3% as follows:

<u>Original FY 08</u>	<u>FY 09</u>	<u>Change</u>
\$3,754,162	\$3,291,645	(\$462,517) (12.3%)

Other Inter-Governmental (see also page 29)

Other intergovernmental revenues are decreasing by \$558,946. An approximate \$900,000 decrease lies with the timing of the one-cent sales tax as provided by the Local Government Infrastructure Surtax. The 2008 budgeted reimbursement of eligible expenditures was \$4.1 million versus \$3.2 million in 2009. Additionally, in 2008 a grant was budgeted in the amount of \$135,743 for hazard mitigation related to the Fire Stations and Senior Center. Conversely, there is a \$360,000 interlocal agreement with Seminole County for sidewalk construction that has been programmed into the 2009 budget.

<u>Original FY 08</u>	<u>FY 09</u>	<u>Change</u>
\$5,254,016	\$4,695,070	(\$558,946) (10.6%)

Utility Taxes and Franchise Fees (see also pages 27-28)

These revenues are expected to increase slightly by \$33,786 or .6% as follows:

<u>Original FY 08</u>	<u>FY 09</u>	<u>Change</u>
\$5,959,714	\$5,993,500	\$33,786 .6%

Impact Fees

These revenues have been budgeted to decrease by \$549,800 or 30.4% as follows:

<u>Original FY 08</u>	<u>FY 09</u>	<u>Change</u>
\$1,806,700	\$1,256,900	(\$549,800) (30.4%)

Due to the current economic environment, projections for this revenue stream are difficult to ascertain. As a result of slow construction starts in 2007, it had been anticipated that 2008 would see a resurgence in construction including 300 new residential units. This did not materialize. In light of present unpredictability, only one impact fee fund (Parks) has an expenditure budget greater than its beginning fund balance. The Park Impact Fee Fund has budgeted expenditures of \$50,000 and a budgeted beginning fund balance of \$14,152. Design costs for the potential Central Winds Expansion project will require reevaluation if the 2009 impact fees are insufficient to initial costs of design and feasibility. An impact fee study is underway and will be brought to the Commission for consideration in fiscal year 2009.

Licenses and Permits

These revenues are expected to decrease by \$487,100 or 26.9% as follows:

<u>Original FY 08</u>	<u>FY 09</u>	<u>Change</u>
\$1,806,700	\$1,319,600	(\$487,100) (26.9%)

As mentioned above, 2008 construction expectations went unrealized which resulted in the previous year's original budget being over-stated. The more conservative 2009 license and

permit fees in the Development Services fund are approximately \$450,000 below the previous year.

Other Sources

Funds from other sources (interest, miscellaneous, fines and forfeitures) are budgeted to have a 5.8% decrease. The interest rate assumption was decreased from 4% to 1.5% resulting in an approximate \$375,000 revenue decline. As an offset to that decline, Fines and Forfeitures are showing a \$312,250 increase due to the decision to implement a new intersection safety program. Although our estimates are below those provided by the vendor and the experience of other cities the actual amount of revenue will not be known until the system is operational for several months. The \$750,000 in loan proceeds secured for the Senior Center expansion fund during 2008 was not included in the original budget. Therefore, it does not account for any of the change indicated below.

<u>Original FY 08</u>	<u>FY 09</u>	<u>Change</u>
\$2,386,596	\$2,248,271	(\$138,325) (5.8%)

Expenditure Highlights

All departments were asked to trim budgets as much as possible while maintaining current service levels. The following General Fund chart shows the change by Department from the 2008 Original Budget.

<u>General Fund Departments</u>	<u>Over/(Under) FY 2008 Original Budget</u>	
Executive	\$36,078	5.0%
General Government	\$181,495	33.7%
Finance (absorbed Fire employee*)	\$48,317	4.2%
General Services	(\$200,904)	(16.4%)
Information Services	\$30,639	2.8%
Public Works	\$7,856	.6%
Community Development	\$58,062	3.3%
Police*	\$497,817	7.5%
Fire	(\$4,704,483)	(99.7%)
Parks and Recreation	(\$146,991)	(5.8%)

*Of the 2 administrative positions from the Fire Department, 1 position was transferred to Utility Billing as a Data Entry Clerk and the other employee will fill an existing vacancy in the Police Department.

A city-wide look at total budgeted expenditures exclusive of *transfers out* reveals a decrease of \$5,399,482 as shown below:

<u>Original FY 08</u>	<u>FY 09</u>	<u>Change</u>
\$46,091,406	\$40,691,924	(\$5,399,482) (11.7%)

The following sets forth a summary discussion of the above-referenced decrease.

Personnel (see pages 31-32)

Personnel costs include salaries, FICA, health and life insurance, worker's compensation, and pension. In fiscal year 2009, \$14,789,695 is budgeted for personnel costs (inclusive of \$255,000 in General Government – see note on page 106) and represents a 20% decrease from the Original 2008 budget. Since the Fire Department was included in the 2008 Budget and virtually removed from the 2009 Budget, the chart below also shows the 2008 and 2009 personnel budgets *exclusive* of the Fire Department. For a more relevant comparison, the percentage change is based on this revised perspective.

	FY 08 Original Budget	FY 08 Budget <i>less Fire</i>	FY 09 Budget <i>less Fire</i>	Change
General	\$14,926,998	\$11,014,735	\$11,716,168	6.4%
Other Governmental	\$86,864	\$0	\$0	0%
Enterprise	<u>\$3,479,060</u>	<u>\$3,479,060</u>	<u>\$3,314,643</u>	<u>(4.7%)</u>
Total	\$18,492,922	\$14,493,795	\$15,030,811	3.7%

New Request – Salaries

The FY 2009 Budget has provided up to 3% for regular merit increases. Although adjustments were not made for the compensation study, at the final public hearing (9/22/08) the Commission voted to extend a 3% across-the-board increase to take effect October 2, 2008.

Elimination of the Fire Department reduced the General Fund personnel count by 51 and the Medical Transport count by 1. This included 51 firefighters and 1 administrative position. Although there were 2 administrative positions, 1 position was transferred to Utility Billing as a Data Entry Clerk and the other employee will fill an existing vacancy in the Police Department.

Parks and Recreation outsourced the maintenance of neighborhood parks which will eventually result in a decrease of 4 FTEs. This year that will only be a 3.5 FTE decrease since one employee who will be retiring at mid-year will not be replaced due to the decision to outsource this service. The advent of the second splash playground will result in a 1.33 FTE increase for monitoring while the Sports Monitor position has been eliminated. Considering payroll, operating and capital budgets, the decision to outsource is estimated to save approximately \$90,000 from the 2009 budget.

Development Services has drastically streamlined its personnel budget. Two Plans Examiner positions have been eliminated, both of which have been vacant for some time. Two Permit Specialist positions have been eliminated, one of which was a vacancy created by an employee retirement. Lastly, the Zoning and Permit Coordinator position has been eliminated. It was the decision of the Department Director to 'tighten the team' especially until such time as the construction industry rebounds.

<u>Fund</u>	<u>Department</u>	<u>2009 FTE Change *</u>
General Fund:		
Firefighter	Fire	(50)
Administrative	Fire	(2)
Data Entry Clerk	Finance	1
Maintenance Worker	Recreation	(3.5)
Splash Playground Monitor	Recreation	1.33
Sports Monitor	Recreation	(.37)
Medical Transport:		
Firefighter	Fire	(1)
Development Services:		
Plans Examiner	Dev Svc	(2)
Permit Specialist	Dev Svc	(2)
Zoning & Permit Coordinator	Dev Svc	(1)

* The 2009 FTE change is off by .02 due to rounding issues with this calculation

Unfortunately, revenue constraints did not make it possible to fund the additional Planner position requested by Community Development. A number of positions were eliminated from consideration, but the following positions (in terms of FTEs) have been funded for fiscal year 2009:

Full Time	233.5 (1 FTE employed for half-year)
Part Time	16.32

New Request – Pension

State statutes require the City to maintain the financial integrity of its pension plan. Although the City has maintained one of the most fiscally sound pension plans in the State, unusually large reductions in investment earnings have reduced the asset value of the pension plan below normal previous projections. The budget provides for an increase of 1.5% of payroll to cover significant market losses experienced in the pension fund during fiscal year 2008. Studies underway will provide more definitive information regarding strategies that may or may not be needed to address this down-cycle in earnings. Based upon the funding schedule approved by the Commission, the following sets forth the 2009 allocation as compared to previous years:

	<u>City</u>	<u>Employee</u>	<u>Total</u>
FY 05	9.5%	3.0%	12.5%
FY 06	11.0%	3.0%	14.0%
FY 07 (implemented 30-year-with-disability retirement benefit)	13.0%	3.0%	16.0%
FY 08	13.5%	3.0%	16.5%
FY 09	15.0%	3.0%	18.0%

In 2004, the Commission voted to incrementally increase the City's pension percentage in order to fund an increase in the retirement benefit multiplier from 2.5% to 3% for those employed prior to the effective date of the 3% multiplier. Fiscal years 2006 through 2009 reflect that previously determined funding schedule.

Health Insurance

Aetna remained as the health insurance provider for fiscal year 2009. Health insurance premiums increased by approximately 15%. The City continues to subsidize approximately 28% of dependent coverage. Employees who opt out of the health plan receive \$1,200 annually in consideration of the realized savings to the City.

Operating

In fiscal year 2009, budgeted operating costs exclusive of *transfers out* is \$14,811,764 (exclusive of \$255,000 in General Government – see note on page 106) and represents an overall 6.8% decrease in operating expenses when compared to the fiscal year 2008 Original budget. Since the Fire Department was included in the 2008 Budget and virtually removed from the 2009 Budget, the chart below also shows the 2008 and 2009 operating budgets *exclusive* of the Fire Department. For a more relevant comparison, the percentage change is based on this revised perspective. Even removing the Fire Department budgets from the equation, the operating costs *in total* decreased in every category of funds.

	FY 08 Original Budget	FY 08 Budget <i>less Fire</i>	FY 09 Budget <i>less Fire</i>	Change
General	\$5,759,141	\$5,347,611	\$5,291,949	(1.0%)
Other Government	\$5,536,145	\$5,402,632	\$4,738,484	(12.3%)
Enterprise	<u>\$4,875,439</u>	<u>\$4,875,439</u>	<u>\$4,776,331</u>	<u>(2.0%)</u>
Total	\$16,170,725	\$15,625,682	\$14,806,764	(5.2%)

Some of the larger ***increases*** in this category of budgeted expenditures between fiscal year 2008 and 2009 result from the following:

General Fund – contract services for outsourcing of neighborhood parks; utility services including streetlighting; fuel; legal costs in general; lot clearing; painting/sealing Police headquarters. Additionally, more detail related to *new* expenditure requests as well as comparison to last year's budget can be found on pages 41-46 and 172-181.

Other Governmental Funds – increased principal payment (Fund #206); Police education (Funds #103,108). Note - the City's solid waste hauler has petitioned for a rate adjustment due to significant increases in fuel costs experienced during fiscal year 2008. Additionally, more detail related to *new* expenditure requests can be found on page 47.

Enterprise Funds – utility services, sludge disposal, fuel, chlorine (W&S); contract services with Seminole County for plans review (Development Services). Additionally, more detail related to *new* expenditure requests can be found on page 48.

Some of the larger ***decreases*** in this category of budgeted expenditures between fiscal year 2008 and 2009 result from the following:

General Fund – elimination of code enforcement court; greater risk management costs in 2008; reduced CRA (Community Redevelopment Area) cost as a result of our significant millage reduction. Additionally, more comparative detail can be found on pages 172-181.

Other Governmental Funds – no budgeted payments to Federal, State, and/or contractor for previous hurricane assistance (Fund #109) as in 2008; no budgeted grant expenditures in Arbor fund as in 2008.

Enterprise Funds – technical contract services (Development Services).

Interim Debt (see pages 33-36)

Current Line of Credit Loans - The fiscal year 2009 budget includes budgeted debt service payments of \$80,000 on the \$750,000 draw on the line of credit for the Senior Center Expansion. Until such time as Park Impact fees are sufficient, the General Fund will be funding the debt service payments. This debt was approved by the Commission in fiscal year 2007; however, the actual draw did not occur until late in fiscal year 2008.

City Hall Expansion - No funds are appropriated in the fiscal year 2009 Preliminary Budget for this project. However, the Commission could chose to utilize the newly-created Designated Special Projects Fund Balance Reserve to leverage other revenue sources for this purpose. Public Facilities Impact Fees are not expected to grow sufficiently over the next five years to fund the project. Additionally, due to the unprecedented increase in cost they may never be sufficient to pay off the project in full. The latest estimate for this project is approximately two million dollars.

Capital (see pages 37-40)

Capital outlay includes land and improvements to land, building, machinery, and equipment in excess of \$1,000. The 2009 budget includes capital expenditures (exclusive of the capital lease) that are 1.8% less than last year’s original budget. The Designated Special Project Reserves of \$4,366,191 exist for any capital projects that would receive Commission approval during fiscal year 2009. Most of this capital budget occurs in the Road Improvement Fund, the 1999 Construction Fund, the Utility/PW Facility Capital Project Fund and the Water and Sewer Fund. Since the Fire Department was included in the 2008 Budget, the chart below shows the 2008 capital budgets *exclusive* of the Fire Department. None of the fiscal year 2009 capital budget relates to the Fire Department. For a more relevant comparison, the percentage change is based on this revised perspective.

	FY 08 Original Budget	FY 08 Budget <i>less Fire</i>	FY 09 Budget	Change
General	\$735,055	\$340,835	\$211,450	(37.9%)
Other Government	\$8,438,483	\$8,438,483	\$8,301,447	(1.6%)
Enterprise	<u>\$2,132,707</u>	<u>\$2,132,707</u>	<u>\$2,201,054</u>	<u>3.2%</u>
Total	\$11,306,245	\$10,912,025	\$10,713,951	(1.8%)

Budgeted capital outlays (exclusive of capital lease) for fiscal year 2009 have been summarized below. A detailed list can be found on pages 38-40. It should be noted that these capital projects will not adversely affect the City’s current or future operating budgets nor the line of services funded in current and future operating budgets. As mentioned previously, in excess of four million dollars has been established in the General Fund budget for capital projects as yet undesignated.

	<u>General</u>	<u>Other Gov'tal</u>	<u>Enterprise</u>
Plants and Mains			\$380,166
Improvements		\$38,845	
Equipment	\$100,700	\$8,700	\$103,550
Vehicles			\$48,000
Data Processing Equip	\$13,000	\$7,877	\$14,300
Furniture/Office Equip		\$7,230	
Machinery		\$14,000	\$64,000
Construction in Progress	<u>\$97,750</u>	<u>\$8,224,795</u>	<u>\$1,591,038</u>
Total	\$211,450	\$8,301,447	\$2,201,054

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:

- 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.
- That sufficient recurring and non-recurring revenues are available to fund non-recurring costs.
- 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 90, all three policies are being satisfied for fiscal year 2009.

With the cooperative efforts of our residents, business leaders, employees and Commissioners we have made steady progress in the last few years. This budget is consistent with the policies and service levels set by current and previous City Commissions. We are confident that this budget provides both financial stability and the efficient delivery of value-added services.

Respectfully Submitted,

Ronald W. McLemore

Ronald W. McLemore, City Manager

Source and Application of Funds Multi-year by Fund Type

Source of Funds

Fund Type	Final 2006-2007 Budget	2006-2007 Actual	Original 2007-2008 Budget	Approved 2008-2009 Budget
General	\$21,356,541	\$21,084,031	\$21,982,901	\$17,532,487
Other Governmental:				
Special Revenue	\$11,494,263	\$12,935,542	\$15,936,662	\$14,375,940
Special Assessment	\$739,484	\$773,088	\$3,347,290	\$1,149,768
Debt Service	\$1,262,748	\$1,265,915	\$1,311,886	\$1,291,397
Capital Project	\$3,133,352	\$3,211,045	\$1,257,704	\$731,000
Enterprise	\$11,902,808	\$10,771,080	\$11,857,832	\$10,516,938
Sub-Total	\$49,889,196	\$50,040,701	\$55,694,275	\$45,597,530
Total Appropriations FROM Funds	\$12,187,483	\$4,633,150	\$5,007,428	\$6,139,771
Total Sources *	\$62,076,679	\$54,673,851	\$60,701,703	\$51,737,301

Application of Funds

Fund Type	Final 2006-2007 Budget	2006-2007 Actual	Original 2007-2008 Budget	Approved 2008-2009 Budget
General	\$22,712,786	\$20,242,009	\$21,652,406	\$17,460,292
Other Governmental:				
Special Revenue	\$14,085,923	\$13,095,711	\$15,500,197	\$13,923,124
Special Assessment	\$1,189,210	\$818,482	\$3,621,521	\$1,242,080
Debt Service	\$1,257,725	\$1,225,399	\$1,294,200	\$1,324,550
Capital Project	\$7,383,965	\$5,351,777	\$2,972,785	\$3,527,015
Enterprise	\$14,706,697	\$9,763,515	\$13,498,969	\$12,833,544
Sub-Total	\$61,336,306	\$50,496,893	\$58,540,078	\$50,310,605
Total Appropriations TO Funds	740,373	\$4,176,958	\$2,161,625	\$1,426,696
Total Applications *	\$62,076,679	\$54,673,851	\$60,701,703	\$51,737,301

* Includes interfund transfers of:	\$11,116,058	\$10,649,805	\$12,448,672	\$9,618,681
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2008-2009 Budget

The fire assessment fee which was first assessed in fiscal year 2007-2008 in tandem with a 24% millage rate reduction did not gain approval in successive fiscal years. Subsequent to this decision, the City's fire department was consolidated with Seminole County. This budget is based on an operating millage rate of 2.4714 mills which represents a 0.7782 operating millage reduction from 2007-2008.

The General Fund's budgeted ending fund balance provides a 90-day operating reserve and approximately 4.4 million dollars for non-recurring capital projects and economic development partnership opportunities.

BUDGET SUMMARY

MAJOR REVENUES and EXPENDITURES by FUND TYPE CITY OF WINTER SPRINGS - FISCAL YEAR 2008 - 2009

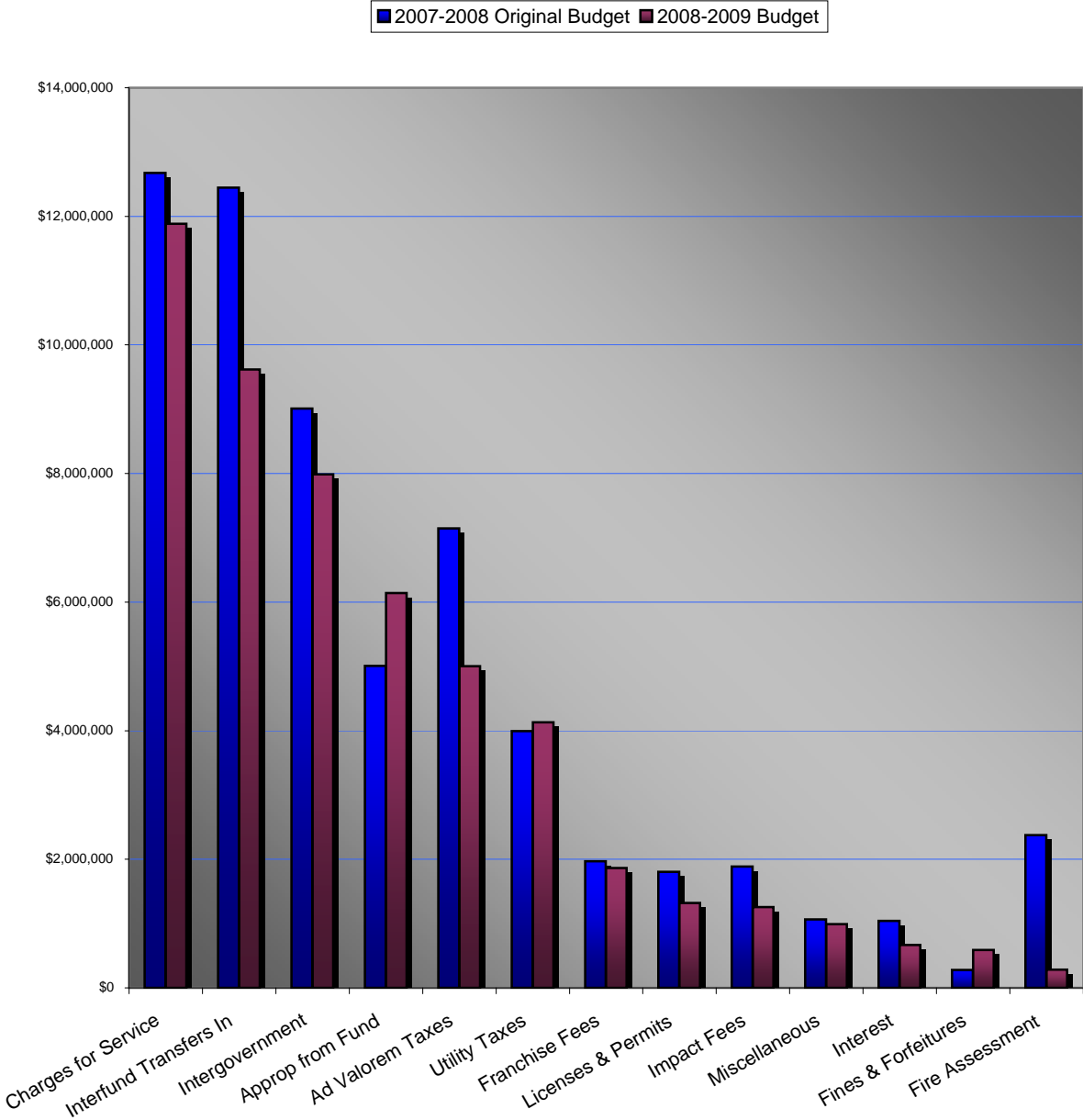
<u>Millage Per \$1000</u>		GENERAL	SPECIAL	DEBT	CAPITAL	ENTERPRISE	TOTAL
General Fund	2.4714	FUND	REVENUE	SERVICE	PROJECT	FUNDS	BUDGET
Voted Debt	0.1100		FUNDS	FUNDS	FUNDS		
<u>BUDGETED REVENUES:</u>							
Taxes:	Millage Per \$1000						
Ad Valorem Taxes	2.4714	4,791,529		213,267			5,004,796
Ad Valorem Taxes (Voted Debt)	0.1100						-
Utility Taxes & Franchise Fees		40,000	5,953,500				5,993,500
Licenses & Permits		202,000	16,200			1,101,400	1,319,600
Intergovernmental Revenues		3,291,645	4,495,020		200,050		7,986,715
Charges for Services		510,846	2,400,000			8,974,500	11,885,346
Fire Assessment (delinquent)			283,721				283,721
Fines & Forfeitures		570,000	20,750				590,750
Miscellaneous Revenues		519,001	1,932,280	282,480	31,360	149,300	2,914,421
Other Financing Sources							-
TOTAL SOURCES		9,925,021	15,101,471	495,747	231,410	10,225,200	35,978,849
Transfers In		7,607,466	138,000	1,081,477	500,000	291,738	9,618,681
Fund Balances/Reserves/Net Assets		8,575,828	6,451,293	1,159,979	3,909,456	10,122,351	30,218,907
TOTAL REVENUES, TRANSFERS & BALANCES		26,108,315	21,690,764	2,737,203	4,640,866	20,639,289	75,816,437
<u>BUDGETED EXPENDITURES:</u>							
General Government		6,607,659	573,710	19,994	10,220		7,211,583
Public Safety		6,888,080	72,564			662,574	7,623,218
Physical Environment			2,265,500			5,586,875	7,852,375
Transportation		1,279,135	222,100				1,501,235
Culture and Recreation		2,246,773					2,246,773
Capital Projects		211,450	4,759,127		3,542,320	2,201,054	10,713,951
Debt Service		121,514		1,579,750		1,841,525	3,542,789
Other Financing Uses							-
TOTAL EXPENDITURES		17,354,611	7,893,001	1,599,744	3,552,540	10,292,028	40,691,924
Transfers Out		105,681	6,942,007	-	29,477	2,541,516	9,618,681
Fund Balances/Reserves/Net Assets		8,648,023	6,855,756	1,137,459	1,058,849	7,805,745	25,505,832
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES		26,108,315	21,690,764	2,737,203	4,640,866	20,639,289	75,816,437

**Source and Application of Funds
Multi-year by Function
Multi-Year Budget Comparison
2007-2008 Original Budget to 2008-2009 Budget**

Source	Original Budget FY 08	As a Percentage of Total Sources	Approved Budget FY 09	As a Percentage of Total Sources
Charges for Service	\$12,675,879	20.9%	\$11,885,346	23.0%
Interfund Transfers In	\$12,448,672	20.5%	\$9,618,681	18.6%
Intergovernment	\$9,008,178	14.8%	\$7,986,715	15.4%
Approp from Fund	\$5,007,428	8.2%	\$6,139,771	11.9%
Ad Valorem Taxes	\$7,147,536	11.8%	\$5,004,796	9.7%
Utility Taxes	\$3,991,485	6.6%	\$4,128,500	8.0%
Franchise Fees	\$1,968,229	3.2%	\$1,865,000	3.6%
Licenses & Permits	\$1,806,700	3.0%	\$1,319,600	2.6%
Impact Fees	\$1,886,000	3.1%	\$1,256,900	2.4%
Miscellaneous	\$1,064,580	1.8%	\$989,991	1.9%
Interest	\$1,043,516	1.7%	\$667,530	1.3%
Fines & Forfeitures	\$278,500	0.5%	\$590,750	1.1%
Fire Assessment	\$2,375,000	3.9%	\$283,721	0.5%
Total Sources by Function	\$60,701,703	100.0%	\$51,737,301	100.0%

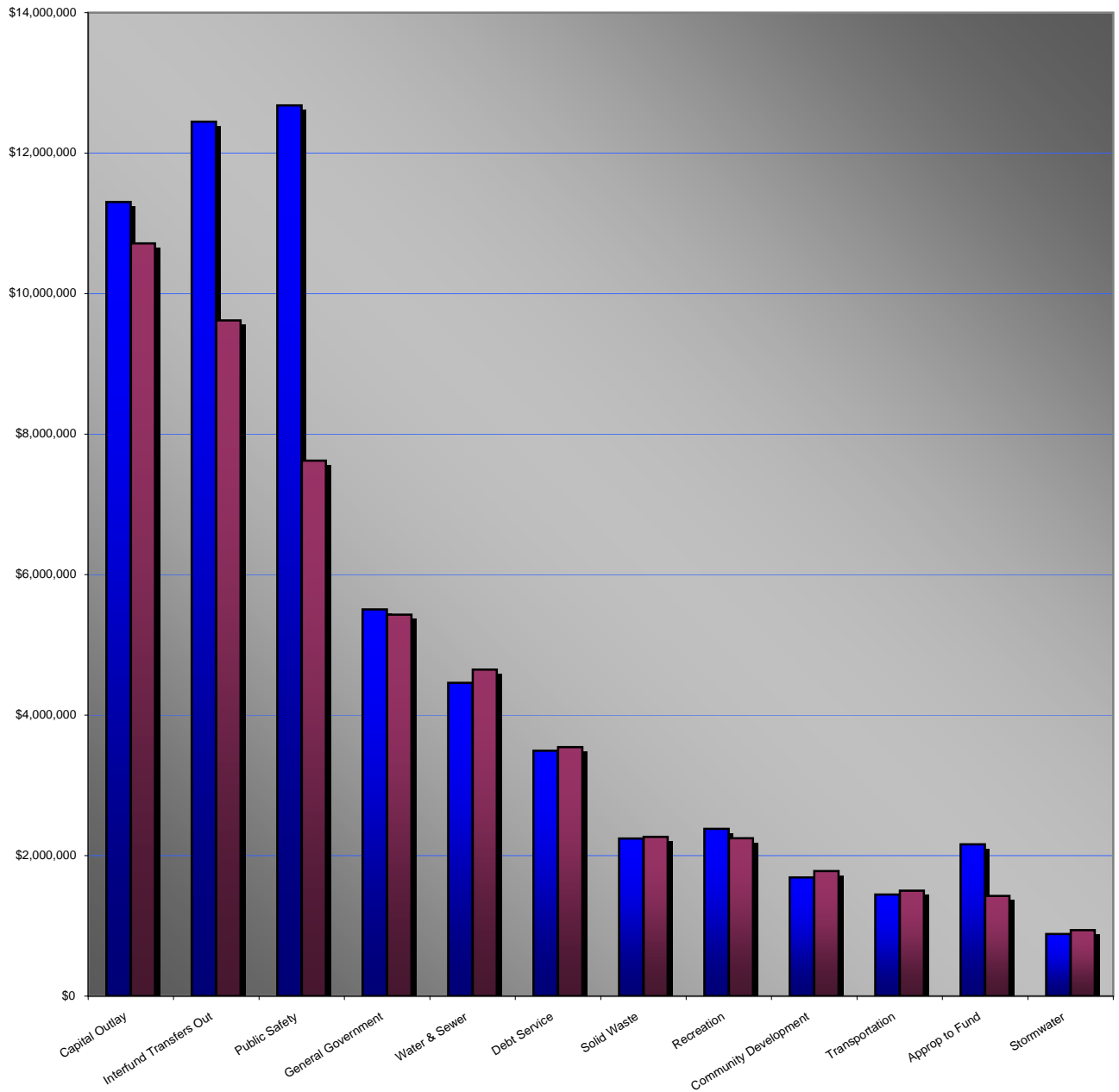
Application	Original Budget FY 08	As a Percentage of Total Applications	Approved Budget FY 09	As a Percentage of Total Applications
Capital Outlay	\$11,306,245	18.6%	\$10,713,951	20.7%
Interfund Transfers Out	\$12,448,672	20.5%	\$9,618,681	18.6%
Public Safety	\$12,680,872	20.9%	\$7,623,218	14.7%
General Government	\$5,505,405	9.1%	\$5,430,283	10.5%
Water & Sewer	\$4,458,686	7.3%	\$4,648,917	9.0%
Debt Service	\$3,493,724	5.8%	\$3,542,789	6.8%
Solid Waste	\$2,243,191	3.7%	\$2,265,500	4.4%
Recreation	\$2,382,114	3.9%	\$2,246,773	4.3%
Community Development	\$1,689,760	2.8%	\$1,781,300	3.4%
Transportation	\$1,446,640	2.4%	\$1,501,235	2.9%
Approp to Fund	\$2,161,625	3.6%	\$1,426,696	2.8%
Stormwater	\$884,769	1.5%	\$937,958	1.8%
Total Applications by Function	\$60,701,703	100.0%	\$51,737,301	100.0%

**CITY of WINTER SPRINGS
SOURCE of FUNDS by FUNCTION
2007-2008 Original Budget
to
2008-2009 Budget**



**CITY of WINTER SPRINGS
APPLICATION of FUNDS by FUNCTION
2007-2008 Original Budget
to
2008-2009 Budget**

■ 2007-2008 Original Budget ■ 2008-2009 Budget



**CITY OF WINTER SPRINGS
FISCAL YEAR 2008-2009 BUDGET**

PROJECTED CHANGES IN FUND BALANCE/FUND EQUITY

	<u>Revised FY 07/08 Budget</u>	<u>Projected FY 07/08 Budget</u>	<u>FY 08/09 Budget</u>	<u>Change Between Revised FY 08/09 & FY 08/09 Budget</u>
GENERAL FUND				
Revenues	\$20,592,524	\$20,545,359	\$17,532,487	(\$3,060,037)
Expenditures	<u>\$21,638,549</u>	<u>\$21,068,466</u>	<u>\$17,460,292</u>	<u>(\$4,178,257)</u>
Appropriation To (From) Fund Balance	(\$1,046,025)	(\$523,107)	\$72,195	\$1,118,220
FUND BALANCE - October 1	\$9,098,935	\$9,098,935	\$8,575,828	(\$523,107)
Appropriation TO (FROM) Fund Balance	<u>(\$1,046,025)</u>	<u>(\$523,107)</u>	<u>\$72,195</u>	<u>\$1,118,220</u>
FUND BALANCE - September 30	<u><u>\$8,052,910</u></u>	<u><u>\$8,575,828</u></u>	<u><u>\$8,648,023</u></u>	<u><u>\$595,113</u></u>
OTHER GOVERNMENTAL FUNDS				
Revenues	\$18,211,487	\$18,203,093	\$17,548,105	(\$663,382)
Expenditures	<u>\$18,982,535</u>	<u>\$18,034,126</u>	<u>\$20,016,769</u>	<u>\$1,034,234</u>
Appropriation To (From) Fund Balance	(\$771,048)	\$168,967	(\$2,468,664)	(\$1,697,616)
FUND BALANCE - October 1	\$11,351,761	\$11,351,761	\$11,520,728	\$168,967
Appropriation TO (FROM) Fund Balance	<u>(\$771,048)</u>	<u>\$168,967</u>	<u>(\$2,468,664)</u>	<u>(\$1,697,616)</u>
FUND BALANCE - September 30	<u><u>\$10,580,713</u></u>	<u><u>\$11,520,728</u></u>	<u><u>\$9,052,064</u></u>	<u><u>(\$1,528,649)</u></u>
ENTERPRISE FUNDS				
Fund Equity - noncapital portion of net assets				
Revenues	\$12,197,236	\$10,842,589	\$10,516,938	(\$1,680,298)
Expenditures (including capital)	<u>\$13,518,355</u>	<u>\$12,176,413</u>	<u>\$12,833,544</u>	<u>(\$684,811)</u>
Appropriation To (From) Fund Balance	(\$1,321,119)	(\$1,333,824)	(\$2,316,606)	(\$995,487)
	Net Assets less Net Capital			
FUND EQUITY - October 1	\$11,456,175	\$11,456,175	\$10,122,351	(\$1,333,824)
Appropriation TO (FROM) Fund Balance	<u>(\$1,321,119)</u>	<u>(\$1,333,824)</u>	<u>(\$2,316,606)</u>	<u>(\$995,487)</u>
FUND EQUITY - September 30	<u><u>\$10,135,056</u></u>	<u><u>\$10,122,351</u></u>	<u><u>\$7,805,745</u></u>	<u><u>(\$2,329,311)</u></u>

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

Major:

Per the most recently audited 2007 Comprehensive Annual Financial Report (CAFR) the major governmental funds are the General Fund, the Public and Communications Service Tax Fund, the Road Improvements Fund and the TLBD Debt Service Fund (Phase I). The only one which is budgeted to experience a change in fund balance greater than 10% is the Road Improvements Fund which is budgeted to appropriate \$735,065. This 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 additional reimbursement revenues from the Discretionary Sales Surtax Clearing Trust Fund are anticipated in fiscal year 2009 to recoup the 2008 expenditures. Additionally, at the beginning of fiscal year 2009, the trust fund balance exceeded the 2009 budgeted reimbursement revenue.

Non-major Funds in the Aggregate:

The non-major funds in the aggregate are anticipated to decline by 17%. The chief reason for the decline points to capital projects. Specifically, the 1999 Construction Fund (#305) a budgeted appropriation from fund balance of \$995,550 and the Utility/Public Works Facility Capital Project Fund (#311) a budgeted appropriation from fund balance of \$1,538,218 as a result of the capital projects set forth on pages 63-65. Given that these funds are capital project funds, their appropriations cause no adverse affect to the funds as they were established for such purposes.

Enterprise:

The Water and Sewer Utility is budgeted to have a 22% decrease in fund equity (net assets less net capital). This is largely due to a total capital budget in the operating fund of \$1,257,200. Two of the utility's funds, 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 \$46,166 and \$398,038, respectively. Flat revenues, some decreasing revenues (connection fees) and increasing costs have been observed in this utility fund. A rate study was initiated in fiscal year 2008 and implementation of a rate increase is being considered for the second quarter of fiscal year 2009.

Development Services' fund equity (net assets less net capital) is budgeted to have an approximate 16% decrease. A rate study was performed in fiscal year 2003 with the inception of this fund. The rates in this fund were last adjusted in August 2005 with the adoption of Resolution 2005-29. Fund decline is anticipated as the City approaches build out and pursues technological strides. Winter Springs, along with the rest of the State, has seen a significant decline in construction starts which accounts for the sluggish revenues in recent years. Fund expenditures are responsive to the revenue stream. It should be noted that even with the fund equity decline the ending equity exceeds the target of maintaining 90 days of operating expenditures.

The Stormwater Fund is budgeted to have an approximate 39% 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 \$242,750. It should be noted that even with the fund equity decline the ending equity exceeds the target of maintaining 90 days of operating expenditures. June 2005 saw the last rate increase.

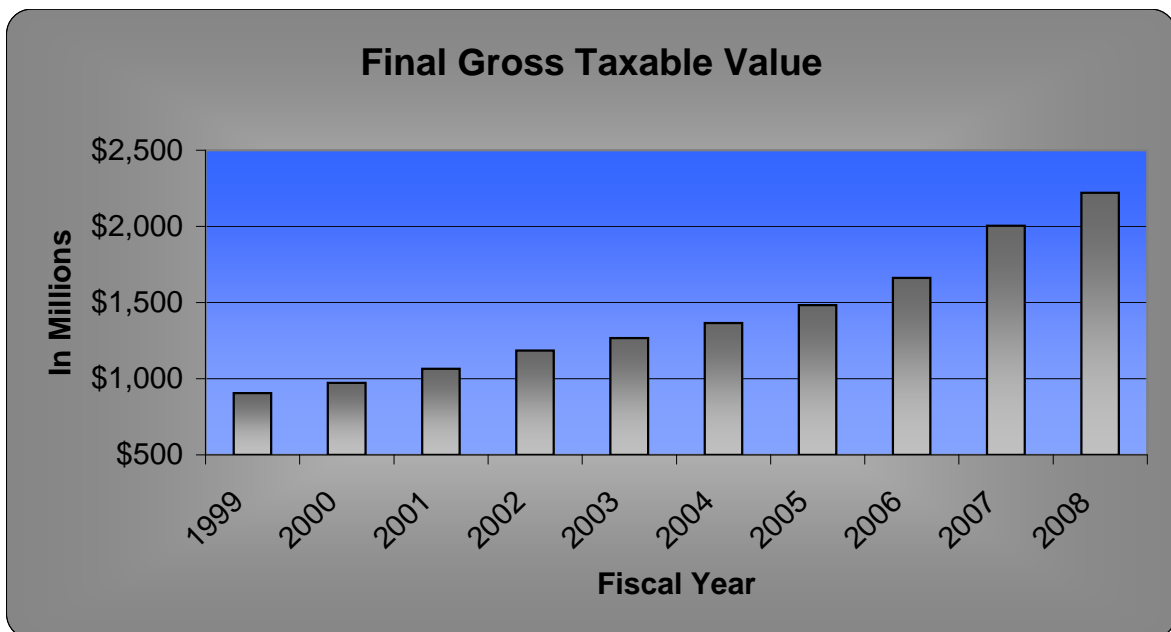
Ad Valorem Taxes

Ad valorem taxes represent the largest single revenue source to the City. For fiscal year 2009 the ad valorem revenue budget accounts for 26% 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 2009 is not the final valuation but rather the preliminary valuation as submitted by the Property Appraiser on the DR-420.

Fiscal Year	Tax Year	Final Gross Taxable Value from DR-422	Percentage Incr (Decr)
1999	1998	\$906,032,833	6.1%
2000	1999	\$972,980,638	7.4%
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%

From Property Appraiser DR-420:

2009	2008	\$2,019,574,380	-9.0%
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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.

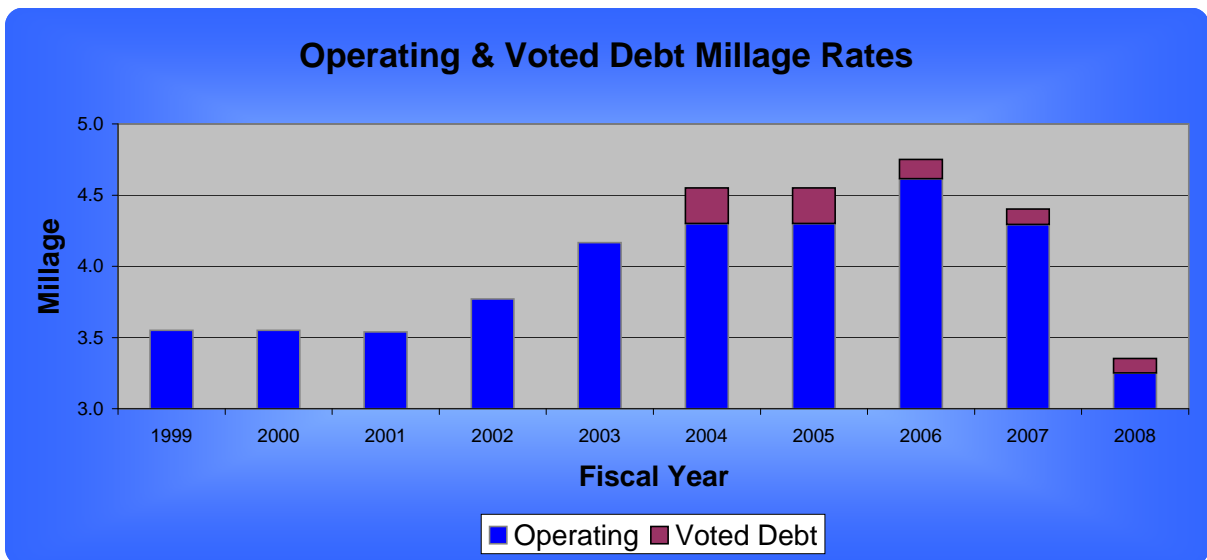
House Bill 1B was passed by the Legislature on June 14, 2007 and signed into law on June 21, 2007. A key provision of this legislation provides for maximum millage rates defined as the maximum millage that may be levied with a simple majority vote. House Bill 1B allows for millage rates higher than the 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	
1999	1998	3.5495		3.5495	
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	2007	3.2496	0.1022	3.3518
Fire Department Consolidation	2009	2008	2.4714	0.1100	2.5814



General Fund Transfers In

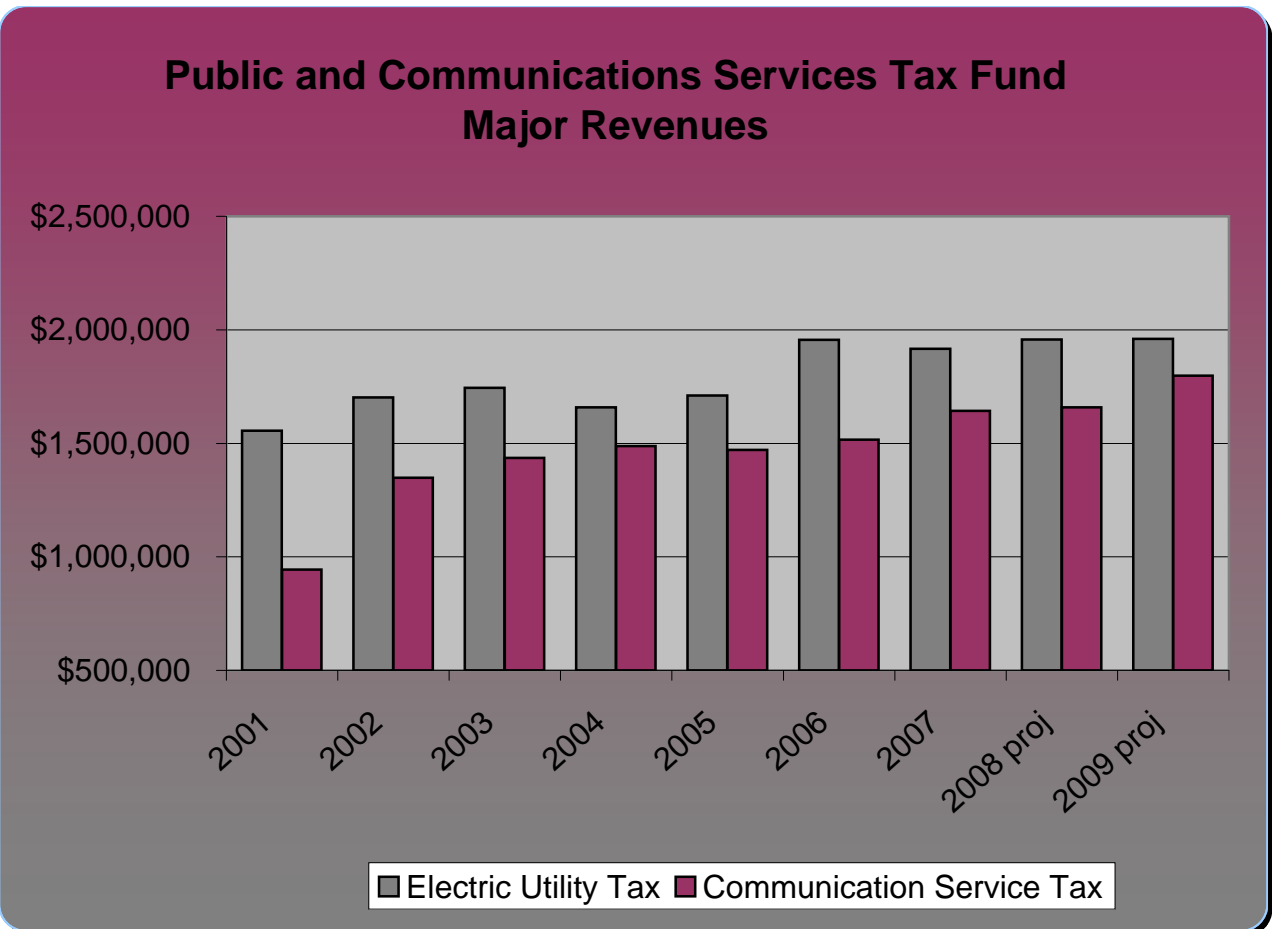
The General Fund receives a number of transfers from other funds which are both recurring and non-recurring in nature. The primary examples of *non-recurring* transfers relate to short-lived special projects such as records imaging and Kiva initiatives as well as transfers associated with grant activity.

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 21% and 7%, 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]

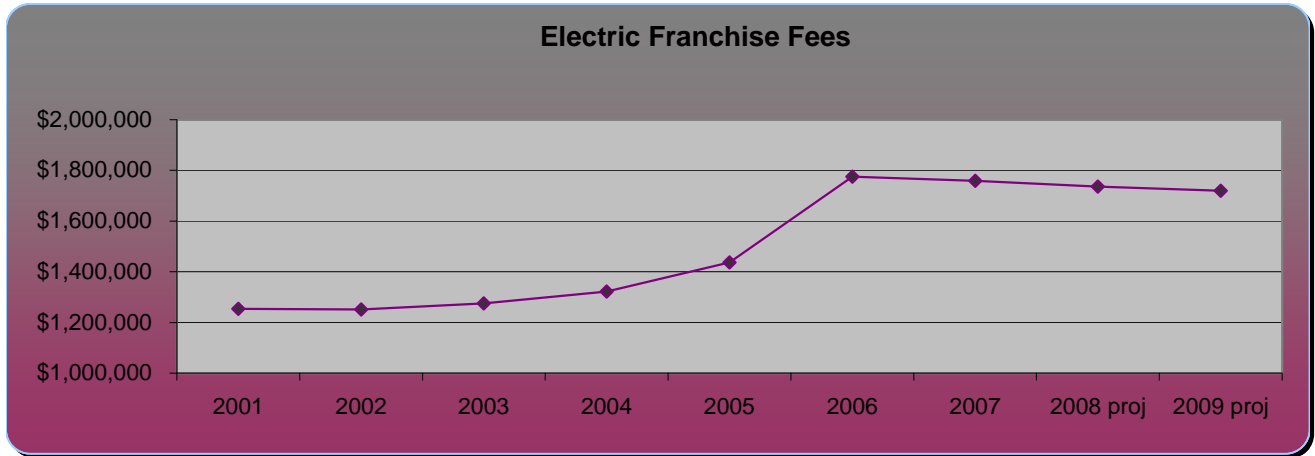
This fund collects utility taxes on electric, water, gas and communication service. The electric utility and communication service taxes make up approximately 91% of the PCST fund revenues. The Florida Legislative Committee on Intergovernmental Relations (LCIR) provides projections for the communications services tax which was utilized in the upcoming fiscal year budget. The other fund revenues were projected using a weighted-average trend analysis. The following chart reflects seven years of historical data for the major revenue sources as well as estimates for fiscal years 2008 and 2009.



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)	\$138,000	From Solid Waste / Recycling special revenue fund for future emergency storm clean-up; \$1 per month/account
2003 Debt Service Fund (#206)	\$858,000	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)	\$146,000	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)	\$60,000	From General Fund for debt service requirements related to the line of credit draw (\$750,000) for the Senior Center Therapy Pool Expansion
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)	\$200,000	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)	\$60,085	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 2009 it is expected that this revenue will contribute approximately 6% of total General Fund revenues.

Local Government Half-Cent Sales Tax Program

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

This program which was authorized in 1982 is the largest revenue generator among the state-shared revenue sources. The program's primary purpose is to provide funding for local programs while offering relief from ad valorem and utility taxes. Distribution is based on allocation formulas; projections for the upcoming fiscal year come from LCIR. During fiscal year 2009 it is expected that this revenue will contribute approximately 13% of total General Fund revenues.

Local Discretionary Sales Surtax

[Sections 212.054-.055, Florida Statutes]

There are seven types of local discretionary sales surtaxes currently authorized for county and municipal government revenue sources. This surtax is also referred to as local option sales taxes. The Road Improvements Fund (#115) receives the Local Government Infrastructure Surtax - Section 212.055(2), Florida Statutes. This 1% surtax became effective in Seminole County on January 1, 2002 and will expire on December 31, 2011. Based on the anticipated completion of eligible projects during fiscal year 2009 it is expected that this revenue stream will contribute approximately 86% 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 12,800. 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 11,300 customers. The City has 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. Any implementation of rate changes would occur in the second quarter of fiscal year 2009; however, rate increases have not been budgeted. The following chart indicates the current charges for these services:

Water	(3/4" meter)	Reclaimed	Irrigation Meters	Sewer ¹
Base facility charge	\$4.39	\$3.55	n/a	\$8.09
Base facility charge - non-metered	n/a	\$8.55	n/a	n/a
Consumption rates per gallon:				
0 - 5,000	\$1.11	\$0.25	\$1.53	\$3.16
5,000 - 10,000	\$1.11	\$0.25	\$1.82	\$3.16
10,001 to 15,000	\$1.53	\$0.25	\$2.13	n/a
15,001 - 20,000	\$1.82	\$0.25	\$2.44	n/a
20,001 - 25,000	\$2.13	\$0.50	\$3.04	n/a
25,001 - 30,000	\$2.44	\$0.50	\$3.04	n/a
30,001 and over	\$3.04	\$0.50	\$3.04	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

Fire Assessment Fee

[Home Rule Authority, Sections 1-2, Art. VIII, State Constitution, Chapter 170, F.S. (2007)]

During fiscal year 2007-2008, the City Commission unanimously voted to institute a Fire Assessment Fee. The fire assessment fee, in concert with a 25% reduction in operating millage, made it possible to satisfy the intent of the new statutory legislation to reduce property taxes while carrying out the wishes of the residents to maintain city service levels. It was the intent of the Commission to reduce the ad valorem levy by an amount approximately equivalent to the estimated revenue generated from the new fire assessment fee. In the final analysis, the Commission further reduced the 2008 fire assessment fee resulting in approximately \$1.3 million less revenue than originally anticipated in the original 2008 budget. After much deliberation and citizen input, the Commission discontinued the fire assessment program. On June 23, 2008, consolidation of the City of Winter Springs' Fire Department with Seminole County (2.3299 MSTU) was also approved and will become effective on October 2, 2008.

Organization-Wide Personnel Summary

Approved Positions by Fund/Department

GENERAL FUND

Division/Department	2006-2007 Year-End Budget			2007-2008 Revised Budget			2008-2009 Approved 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	15	0.00	15.00	16	0.00	16.00
General Services	5	0.00	5.00	5	0.00	5.00	5	0.00	5.00
Information Services	11	0.00	11.00	11	0.00	11.00	11	0.00	11.00
Public Works	21	0.00	21.00	21	0.00	21.00	21	0.00	21.00
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	20	0.75	20.75
Fire	52	0.00	52.00	52	0.00	52.00	0	0.00	0.00
Parks & Recreation	22	13.78	35.78	22	14.63	36.63	18.50	15.57	34.07
TOTAL	229	14.53	243.53	229	15.38	244.38	174.50	16.32	190.82

GOVERNMENTAL FUNDS

Division/Department	2006-2007 Year-End Budget			2007-2008 Revised Budget			2008-2009 Approved 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	1	0.00	1.00	0	0.00	0.00
TOTAL	1	0.00	1.00	1	0.00	1.00	0	0.00	0.00

ENTERPRISE FUNDS

Division/Department	2006-2007 Year-End Budget			2007-2008 Revised Budget			2008-2009 Approved Budget		
	FTEs			FTEs			FTEs		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
Water and Sewer	43	0.00	43.00	45	0.00	45.00	45	0.00	45.00
Development Services	10	0.00	10.00	10	0.00	10.00	5	0.00	5.00
Stormwater	9	0.00	9.00	9	0.00	9.00	9	0.00	9.00
TOTAL	62	0.00	62.00	64	0.00	64.00	59	0.00	59.00

ORGANIZATION-WIDE

ORGANIZATION-WIDE TOTAL	2006-2007 Year-End Budget			2007-2008 Revised Budget			2008-2009 Approved Budget		
	FTEs			FTEs			FTEs		
	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total	Full-Time	Part-Time	Total
	292	14.53	306.53	294	15.38	309.38	233.50	16.32	249.82

FTEs - Full-time Equivalents

GENERAL FUND	FYE 2006-2007 Budgeted FTEs		FYE 2007-2008 Budgeted FTEs		2008-2009 Budgeted FTEs		
	Full-time	Part-time	Full-time	Part-time	Full-time	Part-time	
Executive 1200	Executive - City Manager	2	-	2	-	2	-
1210	Executive - City Clerk	4	-	4	-	4	-
	Departmental Total	6	0	6	0	6	0
	Position reassigned to IS						
Finance 1300	Finance - General	7	-	7	-	7	-
1360	Finance - Utility Billing & Customer Service	8	-	8	-	9	-
	Departmental Total	15	0	15	0	16	0
General Services 1350	General Services - Administration	1	-	1	-	1	-
1310	General Services - Human Resources	1	-	1	-	1	-
1330	General Services - Purchasing	1	-	1	-	1	-
1910	General Services - City Hall	1	-	1	-	1	-
1915	General Services - Operator	1	-	1	-	1	-
	Departmental Total	5	0	5	0	5	0
Information Systems 1340	Information Systems - General	6	-	6	-	6	-
1341	Information Systems - Special Projects	2	-	2	-	2	-
1342	Information Systems - Records Management	2	-	2	-	2	-
1343	Information Systems - Kiva/GIS	1	-	1	-	1	-
	Departmental Total	11	0	11	0	11	0
	Position reassigned from Clerk						
Public Works 4410	Public Works - Administration	2	-	2	-	2	-
4412	Public Works - Roads and ROW Maint.	14	-	14	-	14	-
4413	Public Works - Fleet Maintenance	3	-	3	-	3	-
4414	Public Works - Facilities Maintenance	1	-	1	-	1	-
4415	Public Works - Capital Projects	1	-	1	-	1	-
	Departmental Total	21	0	21	0	21	0
Community Dev 1510	Com Dev - Administration	2	-	2	-	2	-
1515	Com Dev - Planning	1	-	1	-	1	-
1520	Com Dev - Dev Review	1	-	1	-	1	-
1525	Com Dev - Urban Beautification	3	-	3	-	3	-
	Departmental Total	7	0	7	0	7	0
Police 2110	Police - Office of the Chief	2	-	2	-	2	-
2111	Police - COPS Grant-Officer	0	-	0	-	0	-
2113	Police - Criminal Investigations	9	-	9	-	9	-
2114	Police - Community Service	6	-	6	-	6	-
2115	Police - Operations	38	-	38	-	37	-
2116	Police - Informations Services	17	0.75	17	0.75	18	0.75
2117	Police - Technical Services	4	-	4	-	4	-
2118	Police - Code Enforcement	5	-	5	-	5	-
2119	Police - Motorcycle	4	-	4	-	4	-
2120	Police - Canine	2	-	2	-	2	-
2121	Police - Professional Standards	3	-	3	-	3	-
	Departmental Total	90	0.75	90	0.75	90	0.75
Fire 2210	Fire - Administration	3	-	3	-	-	-
2220	Fire - EMS (to Med Trans - FY 06)	-	-	-	-	-	-
2230	Fire - Prevention	2	-	2	-	-	-
2240	Fire - Operations	46	-	46	-	-	-
2250	Fire - Training	1	-	1	-	-	-
	Departmental Total	52	0	52	0	0	0
	Consolidation with Seminole County						
P & R - Operations 7200	P & R - Administration	2	-	2	-	2	-
7210	P & R - Athletics - General	2	3.56	2	4.16	2	4.15
7212	P & R - Athletics - Partnerships	-	0.37	-	0.37	-	-
7220	P & R - Concessions	1	0.58	-	1.73	-	1.73
7230	P & R - Parks & Grounds	15	5.25	14.7	3.75	11.2	3.75
7240	P & R - Program & Special Events	1	1.5	1	1.5	1	1.5
7250	P & R - Seniors	1	2.52	1	1.68	1	1.67
7251	P & R - Senior Pool	-	-	1	-	1	-
7270	P & R - Hound Ground	-	-	0.3	-	0.3	-
7280	P & R - Splash Playgrounds	-	-	-	1.44	-	2.77
	Departmental Total	22	13.78	22	14.63	18.5	15.57
	Concessions Mgr FT to PT; Pool Attendant PT to FT						
	Outsource neighborhood park maintenance						
	General Fund Total	229	14.53	229	15.38	174.5	16.32
MEDICAL TRANSPORT 2610	Fire - EMS	1	0	1	0	0	0
WATER & SEWER 3600	Operating	43	0	45	0	45	0
	Maintenance Mechanic			Water Oper; Mechanic			
DEVELOPMENT SERVICES 2410	Plans and Inspections	4	-	4	-	2	-
2411	Customer Service	5	-	5	-	2	-
2412	Delinquent Permits	1	-	1	-	1	-
	Dev Services Total	10	0	10	0	5	0
	Streamlining Dep't						
STORMWATER 3800	Operating	7	-	7	-	7	-
3810	Engineering	2	-	2	-	2	-
	Stormwater Total	9	0	9	0	9	0
CITY-WIDE TOTALS		292	14.53	294	15.38	233.5	16.32
		306.53		309.38		249.82	

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 an obligation.

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. Please see the footnotes for specific information relative to each debt instrument.

Annual Debt Service Requirements to Maturity

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
2009	\$55,000	\$99,725	\$625,000	\$251,723	\$55,000	\$86,085	\$75,000	\$148,433
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
	\$1,990,000	\$1,334,430	\$8,045,000	\$1,587,196	\$5,188,970	\$11,124,416	\$3,000,000	\$2,119,200

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. The new legal maximum for the annual capital assessment has been established at \$43.00 per ERU through fiscal year 2012.

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 preliminary property tax valuation from the Seminole County Property Appraiser represents an approximate 9% decrease from the prior year. As a result, the voted debt millage rate will require a slight increase from 0.1022 mills to 0.1100 mills in order to provide sufficient coverage for the 2008-2009 debt service requirements.

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		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	TOTAL
2009	\$60,000	\$156,303	\$255,000	\$214,390	\$675,000	\$480,830	\$990,000	\$851,523	\$1,841,523
2010	\$65,000	\$153,453	\$270,000	\$203,871	\$700,000	\$452,893	\$1,035,000	\$810,217	\$1,845,217
2011	\$70,000	\$150,203	\$275,000	\$192,396	\$725,000	\$423,049	\$1,070,000	\$765,648	\$1,835,648
2012	\$65,000	\$146,703	\$300,000	\$180,296	\$760,000	\$391,018	\$1,125,000	\$718,017	\$1,843,017
2013	\$75,000	\$143,388	\$310,000	\$166,646	\$795,000	\$356,505	\$1,180,000	\$666,539	\$1,846,539
2014	\$85,000	\$139,563	\$320,000	\$152,308	\$830,000	\$319,528	\$1,235,000	\$611,399	\$1,846,399
2015	\$80,000	\$135,100	\$345,000	\$137,268	\$865,000	\$277,731	\$1,290,000	\$550,099	\$1,840,099
2016	\$90,000	\$130,900	\$355,000	\$120,708	\$910,000	\$231,138	\$1,355,000	\$482,746	\$1,837,746
2017	\$95,000	\$125,950	\$375,000	\$103,313	\$965,000	\$183,125	\$1,435,000	\$412,388	\$1,847,388
2018	\$100,000	\$120,725	\$390,000	\$84,750	\$1,010,000	\$133,750	\$1,500,000	\$339,225	\$1,839,225
2019	\$105,000	\$115,225	\$415,000	\$65,250	\$1,060,000	\$82,000	\$1,580,000	\$262,475	\$1,842,475
2020	\$115,000	\$109,450	\$435,000	\$44,500	\$1,110,000	\$27,750	\$1,660,000	\$181,700	\$1,841,700
2021	\$397,498	\$1,045,627	\$455,000	\$22,750			\$852,498	\$1,068,377	\$1,920,875
2022	\$522,638	\$1,455,488					\$522,638	\$1,455,488	\$1,978,126
2023	\$490,931	\$1,487,194					\$490,931	\$1,487,194	\$1,978,125
2024	\$460,950	\$1,517,175					\$460,950	\$1,517,175	\$1,978,125
2025	\$432,638	\$1,545,488					\$432,638	\$1,545,488	\$1,978,126
2026	\$405,919	\$1,572,206					\$405,919	\$1,572,206	\$1,978,125
2027	\$382,688	\$1,595,438					\$382,688	\$1,595,438	\$1,978,126
2028	\$360,788	\$1,617,338					\$360,788	\$1,617,338	\$1,978,126
2029	\$340,144	\$1,637,981					\$340,144	\$1,637,981	\$1,978,125
2030	\$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	\$10,405,000	\$3,359,317	\$21,579,191	\$20,251,786	\$41,830,977

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. In July 2008, a rate study was initiated. Any warranted rate changes would be implemented in fiscal year 2009. This fund does not have issues with cash flow and continues to have fund equity in excess of the target fund equity of 25% of operating expenses.

Annual Debt Service Requirements to Maturity

	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	
<u>Year Ending 9/30</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2009	\$35,270	\$16,730	\$18,533	\$12,146	\$40,000	\$39,500
2010	\$369,899	\$16,398	\$19,293	\$11,386	\$45,000	\$37,500
2011	July 1, 2010 entire balance due; successor debt instrument yet to be determined		\$20,084	\$10,595	\$45,000	\$35,250
2012			\$20,908	\$9,771	\$45,000	\$33,000
2013			\$21,765	\$8,914	\$50,000	\$30,750
2014			\$22,657	\$8,022	\$50,000	\$28,250
2015			\$23,586	\$7,093	\$55,000	\$25,750
2016			\$24,553	\$6,126	\$55,000	\$23,000
2017			\$25,560	\$5,119	\$60,000	\$20,250
2018			\$26,608	\$4,071	\$65,000	\$17,250
2019			\$27,699	\$2,980	\$65,000	\$14,000
2020			\$28,834	\$1,845	\$70,000	\$10,750
2021		\$662	\$70,000	\$7,250		
2022			\$45,000	\$3,750		
	\$405,169	\$33,128	\$296,236	\$88,730	\$760,000	\$326,250

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. This note is payable interest only at 4.22% until July 1, 2010 when the entire balance is due. 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. In 2008-2009 additional principal reduction is anticipated in the amount of \$20,000.

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 \$6,700 and \$10,700 was retired in fiscal years' 2007 and 2008, 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. The approximate \$80,000 annual debt service budget is to come via transfer from the General Fund until such time as the Parks Impact Fee Fund has sufficient revenue to pay off the principal in whole or in part. The schedule above reflects a 15-year amortization and semi-annual payments at 5%.

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 to ensure 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 that 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.

The following pages summarize the 2008-2009 capital budgets (\$1,000 threshold) for all funds. As mentioned above, only those items that meet the \$50,000 threshold have been included in the CIP schedule. The capital lease is not included in the CIP because *individually* the vehicles 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 second column records the anticipated impact on the annual operating budget for that particular capital asset. For the 2008-2009 fiscal year there are only two such capital projects: the Utility/Public Works Facility and the Trotwood Splash Playground. The outlay relative to the Central Winds Expansion will not have an operating impact this fiscal year as it is only at the design phase. 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 the case in 2009 due to the expected late fiscal year-end completion date. Lastly, regarding the savings to be realized from the hybrid vehicle none is expected this fiscal year due to a 9-month lag time; the expected annual fuel savings will be largely offset by the vehicle premium.

**CITY OF WINTER SPRINGS
FISCAL YEAR 2008-2009**

TOTAL CAPITAL OUTLAY
Inclusive of baseline and new

		X	Additional Annual Operating Cost as included in 5-year CIP
		Significant & Non-routine	
<u>GENERAL FUND</u>			
<u>Executive - City Clerk</u>			
Data Processing Equipment - Dell Optiplex computer w/ 19" monitor - Chambers (1)	\$1,300		
<u>General Services - City Hall</u>			
Improvements - underground diesel tank	\$37,750	X	
<u>Community Development - Long-Range Planning</u>			
Data Processing Equipment - Dell Optiplex computer w/ 19" monitor (1)	\$1,300		
<u>Community Development - Development Review</u>			
Data Processing Equipment - Dell Optiplex computer w/ 19" monitor (1)	\$1,300		
<u>Police - Office of the Chief</u>			
Equipment - General - Mandated portable radio replacement (1)	\$3,600		
<u>Police - Criminal Investigations</u>			
Lease Purchase - 2006 Chevy Impala (1)	\$4,682	X	
Data Processing Equipment - Dell Optiplex computer w/ 19" monitor (1)	\$1,300		
Equipment - General - Mandated portable radio replacement (1)	\$3,600		
	\$9,582		
<u>Police - Community Services</u>			
Equipment - General - Mandated portable radio replacement (2)	\$7,200		
Equipment - General - Mobile radio replacement (1)	\$8,000		
	\$15,200		
<u>Police - Operations</u>			
Lease Purchase - 2007 Chevy Impala (18); 2006 Chevy Impala (4)	\$102,800	X	
Equipment - General - Mandated portable radio replacement (9)	\$32,400		
Equipment - General - Laser radar unit replacement (6)	\$15,900		
Data Processing Equipment - Dell Optiplex computer w/ 19" monitor (3)	\$3,900		
	\$155,000		
<u>Police - Information Services</u>			
Equipment - General - Mandated portable radio replacement (3)	\$10,800		
<u>Police - Technical Services</u>			
Lease Purchase - 2007 Chevy Trailblazer (2)	\$9,350	X	
<u>Police - Code</u>			
Lease Purchase - 2006 Chevy Colorado Truck (1)	\$4,682	X	
Equipment - General - Mandated portable radio replacement (1)	\$3,600		
	\$8,282		
<u>Police - Motorcycle</u>			
Equipment - General - Mandated portable radio replacement (2)	\$7,200		
<u>Police - Canine</u>			
Equipment - General - Mandated portable radio replacement (1)	\$3,600		
<u>Parks & Recreation - Administration</u>			
Data Processing Equipment - Dell Optiplex computer w/ 19" monitor (3)	\$1,300		
<u>Parks & Recreation - Concessions</u>			
Equipment - General - Commercial ice machine	\$4,800		
<u>Parks & Recreation - Parks and Grounds</u>			
Data Processing Equipment - Dell Optiplex computer w/ 19" monitor (1)	\$1,300		
CIP - Bear Creek bridge construction	\$50,000	X	
CIP - Torcaso master plan	\$10,000		
	\$61,300		tentative project
<u>Parks & Recreation - Programs</u>			
Data Processing Equipment - Dell Optiplex computer w/ 20" Monitor (1)	\$1,300		
Total General Fund - Capital Outlay	<u>\$332,964</u>		

**CITY OF WINTER SPRINGS
FISCAL YEAR 2008-2009**

TOTAL CAPITAL OUTLAY
Inclusive of baseline and new

		X	Additional Annual
		Significant & Non-routine	Operating Cost as included in 5-year CIP
<u>OTHER GOVERNMENTAL FUNDS</u>			
<u>Transportation Improvement Fund #104</u>			
Equipment - General - Vibrator compactor	\$2,500		
Equipment - General - Refrigerant recycler	\$4,200		
Machinery - Asphalt roller	\$14,000		
CIP - Sidewalks (approximately 1500 feet)	\$30,000		
CIP - Underdrains (approximately 1000 feet)	\$30,000		
CIP - Resurfacing - mill and resurface with asphaltic base	\$250,000		
	\$330,700		
<u>Arbor Fund #110</u>			
Equipment - General - Watering tank and pump	\$2,000		
<u>Road Improvement Fund #115</u>			
CIP - TC Roads Tuskawilla/Blumberg - legal	\$10,000		
CIP - SR 434/SR 419 Signal upgrades; repalce strain poles with mast arms	\$165,000		
CIP - Michael Blake Blvd.- expands interconnecting collector road network in Town Center (Spine Road)	\$1,900,000		
CIP - 434 Median - beautification and improvement of road function; hardscape enhancements	\$150,000		
CIP - Doran Drive (Blumberg to High School) - reimburse developer for road improvements	\$200,000		
CIP - Northern Way / Shetland Avenue Sidewalk	\$250,000		
CIP - Residential road construction - major road rebuilding	\$125,000		
CIP - SR 419/Wade - safety improvements; turn lanes, intersection	\$575,000		
CIP - Ranchlands - paving of existing dirt roads	\$700,000		
	\$4,075,000		
<u>Transportation Impact Fee Fund #140</u>			
CIP - Hayes Road deceleration / turn lanes	\$125,000		
CIP - Roberts Family Road - reimburse developer for road construction	\$35,000		
CIP - Vistawilla Drive deceleration lane	\$125,000		
	\$285,000		
<u>Police Impact Fee Fund #150</u>			
Improvements - Vistawilla office leasehold; window treatments, cabling	\$1,320		
Data Processing Equipment - Vistawilla office - audio-visual equipment (silhouette/E screen, wall mount controller, lumen projector , amplifier, etc.	\$7,877		
Furniture/Office Equipment - Tables (20) and chairs (35) for Vistawilla satellite office	\$7,230		
	\$16,427		
<u>Parks Impact Fee Fund #155</u>			
CIP - Central Winds Park Phase II Expansion; design of restroom building and walkway	\$50,000	X	
<u>1999 Construction Fund #305</u>			
CIP - Magnolia Park outdoor amphitheater	\$1,290,950	X	late FY completion
<u>TLBD Improvement Fund - Phase II #313</u>			
Improvements - Signage Project	\$37,525	X	
<u>Utility/Public Works Facility C.P. Fund #311</u>			
CIP - Utility/Public Works Facility - Administration building; storage facility	\$1,746,218	X	\$30,000
<u>Trotwood Improvement Fund #315</u>			
CIP - Trotwood splash playground, bathrooms, picnic pavilion, volleyball court	\$467,627	X	\$32,000
Total Other Governmental Funds - Capital Outlay	<u>\$8,301,447</u>		

**CITY OF WINTER SPRINGS
FISCAL YEAR 2008-2009**

TOTAL CAPITAL OUTLAY
Inclusive of baseline and new

		X	Additional Annual
		Significant & Non-routine	Operating Cost as included in 5-year CIP
<u>ENTERPRISE FUNDS</u>			
<u>Water & Sewer - Operating #401-3600</u>			
Plants and Main - Sample taps for flushing devices (25)	\$25,000		
Plants and Main - CL17 for Water Treatment Plant #1	\$4,000		
Plants and Main - LS pressure transducer	\$15,000		
Plants and Main - Storage tank resurfacing Water Treatment Plant #1 (T2)	\$115,000		
Plants and Main - Ortho skid - WTP #1	\$9,000		
Plants and Main - East force main reroute/design	\$50,000		
Plants and Main - Hydrotanks (2)	\$45,000		
Plants and Main - SR 46 Alternate water study	\$75,000		
Equipment - General - Fluke power quality analyzer	\$2,600		
Equipment - General - Utility bed	\$12,300		
Equipment - General - Mobile radios (3)	\$8,200		
Equipment - General - Generator 60kw	\$38,000		
Vehicles - Ford Escape Hybrid	\$25,000	X	late FY purchase
Vehicles - F-250	\$23,000	X	
Data Processing Equipment - Dell Optiplex computer w/ 19" monitor (2)	\$3,600		
Data Processing Equipment - Laptop	\$2,500		
Machinery - 6' Bushhog	\$4,000		
CIP - Electrical improvements to Water Treatment Plant #2	\$300,000		
CIP - NO 1st Addition water main	\$500,000		
	\$1,257,200		
<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	\$42,166		
Equipment - General - Polymer mixer - East WWTP	\$4,000		
	\$46,166		
<u>Water & Sewer - 2000 Utility Construction #401-3640</u>			
CIP - Lake Jessup water study	\$207,000		
CIP - Spine Road water main	\$194,038		
	\$401,038		
<u>Development Services - Plans and Inspections #420-2410</u>			
Data Processing Equipment - Dell Optiplex computer w/ 19" monitor (2)	\$2,600		
<u>Development Services - Customer Service Office #420-2411</u>			
Data Processing Equipment - Dell Optiplex computer w/ 19" monitor (1)	\$1,300		
<u>Stormwater - Operating #430-3800</u>			
Equipment - General - Backhoe knuckle	\$18,000		
Equipment - General - Vacuum trailer	\$14,000		
Equipment - General - Trash pump	\$3,000		
Equipment - General - Bushhog	\$2,200		
Equipment - General - Truck crane	\$1,250		
Machinery - Skid steer loader	\$60,000		
CIP - Curb inlet replacements	\$5,000		
CIP - Underdrains	\$15,000		
CIP - Creek dredging	\$35,000		
CIP - VVR replacement	\$30,000		
CIP - TMDL water quality; mandate to meet State surface water quality regulations	\$55,000		
	\$238,450		
<u>Stormwater - Engineering #430-3810</u>			
Data Processing Equipment - Dell Optiplex computer w/ 19" monitor (1)	\$1,800		
Data Processing Equipment - Laptop	\$2,500		
	\$4,300		
Total Enterprise Funds - Capital Outlay	\$2,201,054		
TOTAL CAPITAL OUTLAY - ALL FUNDS	\$10,835,465		

CITY OF WINTER SPRINGS
 FISCAL YEAR 2008-2009
 NEW DEPARTMENTAL REQUESTS
 GENERAL FUND

NEW DEPARTMENTAL REQUESTS
 GENERAL FUND

	Exec City Mgr	Exec City Clerk	General Gov't General	Finance General	Finance Utility Billing	Gen Svc Admin	Gen Svc Human Res	Gen Svc Purch
<u>New Personnel Costs</u>								
MERIT -- see note in Gen Gov't #1900								
51210 Regular Salaries	\$6,336	\$1,415	\$0	\$9,016	\$2,792	\$2,425	\$1,603	\$702
51214 Overtime Salaries	\$29	\$91	\$0	\$109	\$65	\$0	\$16	\$7
52110 FICA	\$130	\$115	\$0	\$698	\$219	\$185	\$124	\$54
52310 Health, Life & Dis Insurance	\$40	\$9	\$0	\$57	\$18	\$15	\$10	\$4
52320 Workers Comp	\$18	\$4	\$0	\$26	\$8	\$7	\$5	\$2
52330 Pension	\$955	\$226	\$0	\$1,369	\$429	\$364	\$243	\$106
52335/6 Deferred Comp (401, 457)	\$691	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$8,199	\$1,860	\$0	\$11,275	\$3,531	\$2,996	\$2,001	\$875
<u>NEW EMPLOYEES</u>								
51210 Regular Salaries-New Employees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52110 FICA-New Employees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52310 Health, Life & Dis Ins-New Employees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52320 Workers Comp-New Employees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52330 Pension-New Employees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Personnel Cost	\$8,199	\$1,860	\$0	\$11,275	\$3,531	\$2,996	\$2,001	\$875
<u>New Operating Costs</u>								
53180 Consulting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53186 Outside Services	\$0	\$0	\$0	\$0	\$26,424	\$0	\$0	\$0
53410 Billing/Contractual Services	\$0	\$0	\$0	\$5,500	\$0	\$0	\$0	\$0
54110 Telephones	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54210 Postage	\$0	\$0	\$0	\$0	\$3,910	\$0	\$0	\$0
54310 Utility Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54312 Utility Services - Streetlighting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54382 Lot Cleaning	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54633 Maintenance Contracts	\$0	\$0	\$0	\$1,350	\$0	\$0	\$0	\$0
54644 Repair & Maintenance - Town Center	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54660 Repair & Maintenance - Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54682 Repair & Maintenance - Grounds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54685 Arbor Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54730 Printing	\$0	\$0	\$0	\$0	\$620	\$0	\$0	\$0
55230 Operating Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55270 Small Tools & Equipment	\$0	\$130	\$0	\$0	\$0	\$0	\$0	\$0
55278 New Software	\$0	\$300	\$0	\$0	\$0	\$0	\$0	\$0
55285 Pool/Splash Playground Chemicals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55411 Dues & Registrations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56910 Contingencies	\$0	\$0	\$255,000	\$0	\$0	\$0	\$0	\$0
58000 Grants and Aids	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Cost	\$0	\$430	\$255,000	\$6,850	\$30,954	\$0	\$0	\$0
57160 Lease Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
591XX Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>New Capital Outlay</u>								
64000 Equipment-General	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64200 Data Processing Equipment	\$0	\$1,300	\$0	\$0	\$0	\$0	\$0	\$0
65000 Construction in Progress	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$1,300	\$0	\$0	\$0	\$0	\$0	\$0
Departmental Totals	\$8,199	\$3,590	\$255,000	\$18,125	\$34,485	\$2,996	\$2,001	\$875

CITY OF WINTER SPRINGS
 FISCAL YEAR 2008-2009
 NEW DEPARTMENTAL REQUESTS
 GENERAL FUND

NEW DEPARTMENTAL REQUESTS
 GENERAL FUND

	Gen Svc City Hall	Gen Svc Operator	Info Svc General	Info Svc Special Projects	Info Svc Records Mgmt	Info Svc Kiva/ GIS	PW Admin	PW Road & ROW
<u>New Personnel Costs</u>								
MERIT -- see note in Gen Gov't #190C								
51210 Regular Salaries	\$713	\$445	\$4,542	\$1,061	\$256	\$1,262	\$1,270	\$11,979
51214 Overtime Salaries	\$21	\$4	\$185	\$0	\$0	\$0	\$7	\$599
52110 FICA	\$56	\$34	\$362	\$81	\$20	\$97	\$98	\$962
52310 Health, Life & Dis Insurance	\$4	\$3	\$29	\$7	\$2	\$8	\$8	\$75
52320 Workers Comp	\$28	\$1	\$13	\$3	\$1	\$4	\$23	\$821
52330 Pension	\$110	\$67	\$709	\$159	\$38	\$189	\$192	\$1,887
52335/6 Deferred Comp (401, 457)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$932	\$554	\$5,840	\$1,311	\$317	\$1,560	\$1,598	\$16,323
<u>NEW EMPLOYEES</u>								
51210 Regular Salaries-New Employees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52110 FICA-New Employees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52310 Health, Life & Dis Ins-New Employees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52320 Workers Comp-New Employees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52330 Pension-New Employees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Personnel Cost	\$932	\$554	\$5,840	\$1,311	\$317	\$1,560	\$1,598	\$16,323
<u>New Operating Costs</u>								
53180 Consulting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53186 Outside Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53410 Billing/Contractual Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54110 Telephones	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54210 Postage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54310 Utility Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54312 Utility Services - Streetlighting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54382 Lot Cleaning	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54633 Maintenance Contracts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54644 Repair & Maintenance - Town Center	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54660 Repair & Maintenance - Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54682 Repair & Maintenance - Grounds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54685 Arbor Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54730 Printing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55230 Operating Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55270 Small Tools & Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55278 New Software	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55285 Pool/Splash Playground Chemicals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55411 Dues & Registrations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56910 Contingencies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58000 Grants and Aids	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Cost	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57160 Lease Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
591XX Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>New Capital Outlay</u>								
64000 Equipment-General	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64200 Data Processing Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65000 Construction in Progress	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Departmental Totals	\$932	\$554	\$5,840	\$1,311	\$317	\$1,560	\$1,598	\$16,323

CITY OF WINTER SPRINGS
 FISCAL YEAR 2008-2009
 NEW DEPARTMENTAL REQUESTS
 GENERAL FUND

NEW DEPARTMENTAL REQUESTS
 GENERAL FUND

	PW Fleet Maint	PW Facility Maint	PW Capital Projects	Com Dev Admin	Com Dev Lg Range Planning	Com Dev Dev Review	Com Dev Urban Beaut.	Com Dev Streetlight
<u>New Personnel Costs</u>								
MERIT -- see note in Gen Gov't #190C								
51210 Regular Salaries	\$2,613	\$593	\$1,987	\$2,314	\$2,155	\$246	\$2,008	\$0
51214 Overtime Salaries	\$131	\$30	\$0	\$4	\$0	\$0	\$60	\$0
52110 FICA	\$210	\$48	\$152	\$177	\$165	\$19	\$158	\$0
52310 Health, Life & Dis Insurance	\$16	\$4	\$13	\$15	\$14	\$2	\$13	\$0
52320 Workers Comp	\$84	\$24	\$6	\$7	\$6	\$1	\$124	\$0
52330 Pension	\$412	\$93	\$298	\$348	\$323	\$37	\$310	\$0
52335/6 Deferred Comp (401, 457)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$3,466	\$792	\$2,456	\$2,865	\$2,663	\$305	\$2,673	\$0
<u>NEW EMPLOYEES</u>								
51210 Regular Salaries-New Employees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52110 FICA-New Employees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52310 Health, Life & Dis Ins-New Employees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52320 Workers Comp-New Employees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52330 Pension-New Employees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Personnel Cost	\$3,466	\$792	\$2,456	\$2,865	\$2,663	\$305	\$2,673	\$0
<u>New Operating Costs</u>								
53180 Consulting	\$0	\$0	\$0	\$0	\$25,000	\$0	\$0	\$0
53186 Outside Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53410 Billing/Contractual Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54110 Telephones	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54210 Postage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54310 Utility Services	\$0	\$0	\$0	\$0	\$0	\$0	\$6,300	\$0
54312 Utility Services - Streetlighting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$32,000
54382 Lot Cleaning	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54633 Maintenance Contracts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54644 Repair & Maintenance - Town Center	\$0	\$0	\$0	\$0	\$0	\$0	\$17,000	\$0
54660 Repair & Maintenance - Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54682 Repair & Maintenance - Grounds	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000	\$1,000
54685 Arbor Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$25,000	\$0
54730 Printing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55230 Operating Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55270 Small Tools & Equipment	\$0	\$0	\$0	\$0	\$130	\$130	\$0	\$0
55278 New Software	\$0	\$0	\$0	\$0	\$300	\$300	\$0	\$0
55285 Pool/Splash Playground Chemicals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55411 Dues & Registrations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56910 Contingencies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58000 Grants and Aids	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000	\$0
Operating Cost	\$0	\$0	\$0	\$0	\$25,430	\$430	\$58,300	\$33,000
57160 Lease Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
591XX Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>New Capital Outlay</u>								
64000 Equipment-General	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64200 Data Processing Equipment	\$0	\$0	\$0	\$0	\$1,300	\$1,300	\$0	\$0
65000 Construction in Progress	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$1,300	\$1,300	\$0	\$0
Departmental Totals	\$3,466	\$792	\$2,456	\$2,865	\$29,393	\$2,035	\$60,973	\$33,000

CITY OF WINTER SPRINGS
 FISCAL YEAR 2008-2009
 NEW DEPARTMENTAL REQUESTS
 GENERAL FUND

NEW DEPARTMENTAL REQUESTS
 GENERAL FUND

	Police Office of Chief	Police Criminal Invest	Police Comm Services	Police Operations	Police Info Svc.	Police Tech Svc.	Police Code Enf	Police Motor- cycle
<u>New Personnel Costs</u>								
MERIT -- see note in Gen Gov't #190C								
51210 Regular Salaries	\$4,828	\$6,500	\$6,676	\$52,091	\$14,207	\$4,258	\$2,985	\$2,069
51214 Overtime Salaries	\$237	\$267	\$275	\$2,245	\$489	\$154	\$139	\$103
52110 FICA	\$180	\$518	\$532	\$4,157	\$1,124	\$337	\$239	\$166
52310 Health, Life & Dis Insurance	\$30	\$41	\$42	\$328	\$85	\$27	\$19	\$13
52320 Workers Comp	\$98	\$189	\$194	\$1,519	\$148	\$133	\$69	\$61
52330 Pension	\$760	\$1,015	\$1,043	\$8,150	\$2,103	\$662	\$469	\$326
52335/6 Deferred Comp (401, 457)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$6,133	\$8,530	\$8,762	\$68,490	\$18,156	\$5,571	\$3,920	\$2,738
<u>NEW EMPLOYEES</u>								
51210 Regular Salaries-New Employees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52110 FICA-New Employees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52310 Health, Life & Dis Ins-New Employees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52320 Workers Comp-New Employees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52330 Pension-New Employees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Personnel Cost	\$6,133	\$8,530	\$8,762	\$68,490	\$18,156	\$5,571	\$3,920	\$2,738
<u>New Operating Costs</u>								
53180 Consulting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53186 Outside Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53410 Billing/Contractual Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54110 Telephones	\$0	\$0	\$1,800	\$0	\$0	\$0	\$0	\$0
54210 Postage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54310 Utility Services	\$0	\$0	\$3,600	\$0	\$0	\$0	\$0	\$0
54312 Utility Services - Streetlighting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54382 Lot Cleaning	\$0	\$0	\$0	\$0	\$0	\$0	\$19,500	\$0
54633 Maintenance Contracts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54644 Repair & Maintenance - Town Center	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54660 Repair & Maintenance - Building	\$0	\$0	\$0	\$0	\$0	\$31,100	\$0	\$0
54682 Repair & Maintenance - Grounds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54685 Arbor Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54730 Printing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55230 Operating Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55270 Small Tools & Equipment	\$0	\$130	\$0	\$1,890	\$0	\$0	\$0	\$0
55278 New Software	\$0	\$300	\$0	\$300	\$0	\$0	\$0	\$0
55285 Pool/Splash Playground Chemicals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55411 Dues & Registrations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56910 Contingencies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58000 Grants and Aids	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Cost	\$0	\$430	\$5,400	\$2,190	\$0	\$31,100	\$19,500	\$0
57160 Lease Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
591XX Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>New Capital Outlay</u>								
64000 Equipment-General	\$3,600	\$3,600	\$0	\$48,300	\$10,800	\$0	\$3,600	\$7,200
64200 Data Processing Equipment	\$0	\$1,300	\$15,200	\$3,900	\$0	\$0	\$0	\$0
65000 Construction in Progress	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Capital Outlay	\$3,600	\$4,900	\$15,200	\$52,200	\$10,800	\$0	\$3,600	\$7,200
Departmental Totals	\$9,733	\$13,860	\$29,362	\$122,880	\$28,956	\$36,671	\$27,020	\$9,938

CITY OF WINTER SPRINGS
 FISCAL YEAR 2008-2009
 NEW DEPARTMENTAL REQUESTS
 GENERAL FUND

NEW DEPARTMENTAL REQUESTS
 GENERAL FUND

	Police Canine	Police Prof Standards	P&R Admin	P&R Ath-Gen	P&R Concess	P&R P&G	P&R Prog & S.E.	P&R Seniors
<u>New Personnel Costs</u>								
MERIT -- see note in Gen Gov't #190C								
51210 Regular Salaries	\$1,032	\$2,157	\$1,780	\$3,428	\$706	\$9,118	\$668	\$2,472
51214 Overtime Salaries	\$52	\$67	\$43	\$56	\$0	\$289	\$0	\$0
52110 FICA	\$83	\$170	\$139	\$267	\$54	\$720	\$51	\$189
52310 Health, Life & Dis Insurance	\$6	\$14	\$11	\$12	\$0	\$47	\$1	\$12
52320 Workers Comp	\$30	\$62	\$5	\$121	\$24	\$325	\$20	\$83
52330 Pension	\$162	\$334	\$273	\$293	\$0	\$1,152	\$35	\$288
52335/6 Deferred Comp (401, 457)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$1,365	\$2,804	\$2,251	\$4,177	\$784	\$11,651	\$775	\$3,044
<u>NEW EMPLOYEES</u>								
51210 Regular Salaries-New Employees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52110 FICA-New Employees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52310 Health, Life & Dis Ins-New Employees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52320 Workers Comp-New Employees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52330 Pension-New Employees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Personnel Cost	\$1,365	\$2,804	\$2,251	\$4,177	\$784	\$11,651	\$775	\$3,044
<u>New Operating Costs</u>								
53180 Consulting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53186 Outside Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53410 Billing/Contractual Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54110 Telephones	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54210 Postage	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54310 Utility Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54312 Utility Services - Streetlighting	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54382 Lot Cleaning	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54633 Maintenance Contracts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54644 Repair & Maintenance - Town Center	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54660 Repair & Maintenance - Building	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54682 Repair & Maintenance - Grounds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54685 Arbor Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54730 Printing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55230 Operating Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55270 Small Tools & Equipment	\$0	\$0	\$130	\$0	\$0	\$130	\$130	\$0
55278 New Software	\$0	\$0	\$300	\$0	\$0	\$300	\$300	\$0
55285 Pool/Splash Playground Chemicals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55411 Dues & Registrations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
56910 Contingencies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
58000 Grants and Aids	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Operating Cost	\$0	\$0	\$430	\$0	\$0	\$430	\$430	\$0
57160 Lease Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
591XX Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>New Capital Outlay</u>								
64000 Equipment-General	\$3,600	\$0	\$0	\$0	\$4,800	\$0	\$0	\$0
64200 Data Processing Equipment	\$0	\$0	\$1,300	\$0	\$0	\$1,300	\$1,300	\$0
65000 Construction in Progress	\$0	\$0	\$0	\$0	\$0	\$60,000	\$0	\$0
Capital Outlay	\$3,600	\$0	\$1,300	\$0	\$4,800	\$61,300	\$1,300	\$0
Departmental Totals	\$4,965	\$2,804	\$3,981	\$4,177	\$5,584	\$73,381	\$2,505	\$3,044

CITY OF WINTER SPRINGS
 FISCAL YEAR 2008-2009
 NEW DEPARTMENTAL REQUESTS
 GENERAL FUND

NEW DEPARTMENTAL REQUESTS
 GENERAL FUND

	P&R Pool	P&R Hound Ground	P&R Splash Playgrounds	Total
<u>New Personnel Costs</u>				
MERIT -- see note in Gen Gov't #190C				
51210 Regular Salaries	\$361	\$140	\$0	\$173,209
51214 Overtime Salaries	\$18	\$7	\$0	\$5,799
52110 FICA	\$29	\$11	\$0	\$13,130
52310 Health, Life & Dis Insurance	\$2	\$1	\$0	\$1,057
52320 Workers Comp	\$13	\$5	\$0	\$4,315
52330 Pension	\$57	\$22	\$0	\$26,008
52335/6 Deferred Comp (401, 457)	\$0	\$0	\$0	\$691
	\$480	\$186	\$0	\$224,209
NEW EMPLOYEES				
			Park Rangers (Maint/Monitors)	
51210 Regular Salaries-New Employees	\$0	\$0	\$20,496	\$20,496
52110 FICA-New Employees	\$0	\$0	\$1,568	\$1,568
52310 Health, Life & Dis Ins-New Employees	\$0	\$0	\$0	\$0
52320 Workers Comp-New Employees	\$0	\$0	\$709	\$709
52330 Pension-New Employees	\$0	\$0	\$0	\$0
	\$0	\$0	\$22,773	\$22,773
Personnel Cost	\$480	\$186	\$22,773	\$246,982
<u>New Operating Costs</u>				
53180 Consulting	\$0	\$0	\$0	\$25,000
53186 Outside Services	\$0	\$0	\$0	\$26,424
53410 Billing/Contractual Services	\$0	\$0	\$0	\$5,500
54110 Telephones	\$555	\$0	\$0	\$2,355
54210 Postage	\$0	\$0	\$0	\$3,910
54310 Utility Services	\$0	\$0	\$6,200	\$16,100
54312 Utility Services - Streetlighting	\$0	\$0	\$0	\$32,000
54382 Lot Cleaning	\$0	\$0	\$0	\$19,500
54633 Maintenance Contracts	\$0	\$0	\$0	\$1,350
54644 Repair & Maintenance - Town Center	\$0	\$0	\$0	\$17,000
54660 Repair & Maintenance - Building	\$0	\$0	\$0	\$31,100
54682 Repair & Maintenance - Grounds	\$0	\$0	\$0	\$6,000
54685 Arbor Improvements	\$0	\$0	\$0	\$25,000
54730 Printing	\$0	\$0	\$0	\$620
55230 Operating Supplies	\$0	\$0	\$1,000	\$1,000
55270 Small Tools & Equipment	\$0	\$0	\$0	\$2,800
55278 New Software	\$0	\$0	\$0	\$2,400
55285 Pool/Splash Playground Chemicals	\$0	\$0	\$1,000	\$1,000
55411 Dues & Registrations	\$0	\$0	\$100	\$100
56910 Contingencies	\$0	\$0	\$0	\$255,000
58000 Grants and Aids	\$0	\$0	\$0	\$5,000
Operating Cost	\$555	\$0	\$8,300	\$479,159
57160 Lease Purchase	\$0	\$0	\$0	\$0
591XX Transfers	\$0	\$0	\$0	\$0
<u>New Capital Outlay</u>				
64000 Equipment-General	\$0	\$0	\$0	\$85,500
64200 Data Processing Equipment	\$0	\$0	\$0	\$28,200
65000 Construction in Progress	\$0	\$0	\$0	\$60,000
Capital Outlay	\$0	\$0	\$0	\$173,700
Departmental Totals	\$1,035	\$186	\$31,073	\$899,841

CITY OF WINTER SPRINGS
 FISCAL YEAR 2008-2009
 NEW REQUESTS
 GOVERNMENTAL FUNDS

NEW REQUESTS
 GOVERNMENTAL FUNDS

		<u>Trans</u> <u>Improve</u>	<u>Arbor</u>	<u>Police</u> <u>Impact</u>	<u>Parks</u> <u>Impact</u>	<u>TLBD Ph I</u> <u>Debt Svc</u>	<u>Oak Forest</u> <u>Debt Svc</u>	<u>Pub Fac</u> <u>Capital</u> <u>Project</u>	<u>Total</u>
<u>New Personnel Costs</u>									
	Personnel Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>New Operating Costs</u>									
53410	Contractual Service Costs	\$0	\$0	\$0	\$0	\$5,500	\$0	\$0	\$5,500
55230	Operating Supplies	\$0	\$0	\$7,000	\$0	\$0	\$0	\$0	\$7,000
57110	Principal	\$0	\$0	\$0	\$0	\$0	\$20,000	\$0	\$20,000
	Operating Cost	\$0	\$0	\$7,000	\$0	\$5,500	\$20,000	\$0	\$32,500
57XXX	Lease Purchase/P&I	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
591XX	Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<u>New Capital Outlay</u>									
64000	Equipment-General	\$6,700	\$2,000	\$0	\$0	\$0	\$0	\$0	\$8,700
64400	Machinery	\$14,000	\$0	\$0	\$0	\$0	\$0	\$0	\$14,000
65000	Construction in Progress	\$0	\$0	\$0	\$50,000	\$0	\$0	\$1,746,218	\$1,796,218
	Capital Outlay	\$20,700	\$2,000	\$0	\$50,000	\$0	\$0	\$1,746,218	\$1,818,918
Total New Governmental Expenditures		\$20,700	\$2,000	\$7,000	\$50,000	\$5,500	\$20,000	\$1,746,218	\$1,851,418

CITY OF WINTER SPRINGS
 FISCAL YEAR 2008-2009
 NEW REQUESTS
 ENTERPRISE FUNDS

NEW REQUESTS
 ENTERPRISE FUNDS

		Water/Sewer Utility	Development Services	Stormwater Utility	Total Enterprise Funds
<u>New Personnel Costs</u>					
	MERIT				
51210	Regular Salaries	\$38,126	\$6,851	\$6,363	\$51,340
51214	Overtime Salaries	\$1,906	\$272	\$318	\$2,496
52110	FICA	\$3,063	\$545	\$511	\$4,119
52310	Health, Life & Dis Insurance	\$240	\$43	\$40	\$323
52320	Workers Comp	\$1,367	\$209	\$436	\$2,012
52330	Pension	\$6,005	\$1,068	\$1,002	\$8,075
	Personnel Cost	\$50,707	\$8,988	\$8,670	\$68,365
<u>New Operating Costs</u>					
54800	Promotional (Water Conservation)	\$5,000	\$0	\$0	\$5,000
55270	Small Tools & Equipment	\$0	\$260	\$0	\$260
55278	Software	\$0	\$600	\$0	\$600
	Operating Cost	\$5,000	\$860	\$0	\$5,860
	Transfers	\$0	\$0	\$0	\$0
<u>New Capital Outlay</u>					
62100	Plants and Mains	\$380,166	\$0	\$0	\$380,166
64000	General Equipment	\$4,000	\$0	\$38,450	\$42,450
64100	Vehicles	\$61,100	\$0	\$0	\$61,100
64200	Data Processing Equipment	\$48,000	\$3,900	\$0	\$51,900
64300	Furniture/Office Equipment	\$6,100	\$0	\$4,300	\$10,400
64400	Machinery	\$4,000	\$0	\$60,000	\$64,000
65000	CIP	\$0	\$0	\$140,000	\$140,000
	Capital Outlay	\$503,366	\$3,900	\$242,750	\$750,016
	Total New Expenditures	\$559,073	\$13,748	\$251,420	\$824,241

STRATEGIC PLANNING

The policy direction for the City is provided within the City's Strategic Planning Model. This Model includes the following elements, which are reviewed and updated annually through the City's Annual Operating Budgets as follows:

- City-Wide Vision Statement: The City-Wide Vision Statement describes the outcome of the accomplishments of the City's Comprehensive Plan.
- Benchmarks of Success: Benchmarks of Success describe the goals and priorities necessary to accomplish the city-wide vision statement.
- Department Mission Statements: Departmental Mission Statements are formulated by department heads to accomplish benchmarks of success.
- Department Objectives: Department Objectives are formulated to specify one-year performance objectives necessary to accomplish department mission statements.
- Capital Improvement Plan: The Capital Improvement Plan contains the capital improvements required to accomplish the City's vision statement. Capital improvements are defined in the Capital Improvement Element as capital outlays of \$50,000 or more in value. The Capital Improvement Plan encompasses capital improvements needed to satisfy the City's state-mandated comprehensive plan, which are tied to state-mandated levels of service standards, as well as other needed capital improvements. The Capital Improvement Plan is updated annually through requests of department heads. These requests seek to fulfill the departmental mission statements, city-wide benchmarks of success, and the City's vision statement. The Capital Improvement Plan contains capital improvements funded in the current year and five future years.
- Annual Operating Budget: Includes the capital improvements and operating programs required to accomplish departmental mission statements, benchmarks of success and the vision statement of the City.

POLICY DIRECTION

City-Wide

Vision Statement

The long-range vision of the City of Winter Springs is to continue a process of community wealth building that is recognized locally, nationally and internationally for its accomplishments of excellence in all functions of municipal government and its uncommon quality of life.

Benchmarks of Success

- ❖ A vibrant economy characterized by an expanding and diversified tax base consistent with the strategic vision of the City
- ❖ Fiscal soundness and stewardship guided by conservative fiscal and ethically-sound policies and practices
- ❖ Development of the City's new "Down Town" in accordance with the Town Center Code of Development
- ❖ Development of the City's Class A Office/Professional Center in accordance with the City and Innovation Way District development guidelines
- ❖ Redevelopment of the City's older west side in accordance with City redevelopment guidelines
- ❖ Development and management of a program of year-round community-wide events to bring the residents of the City together in a celebration of community
- ❖ Acquisition and management of advanced information technology which provides optimal information support for the realization of the City's policy directives
- ❖ An expanded arts program to provide the citizens with opportunities to experience all forms of artistic creation
- ❖ Beautification of the City's major roads and corridors
- ❖ Development of great neighborhoods through good design and vigorous enforcement of maintenance codes
- ❖ Service excellence in all departments accomplished through a focus upon continued improvement
- ❖ A highly competent, motivated and loyal work force of employees capable of providing excellence in all functions of municipal government

FY 09 Operating Resources

<u>Source</u>	<u>Program Resources¹</u>
General Fund (G)	\$16,076,493
General Fund Transfers In - Non-program Specific	(\$6,223,667)
Other Governmental Funds (OG)	18,297,292
Enterprise Funds (E)	<u>\$12,541,806</u>
Total	<u>\$40,691,924</u>

¹ These resources are a roll-up of the organizational units indicated above. The General Fund roll-up includes \$6,223,667 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.

POLICY DIRECTION

Organizational Units

The mission of all organizational units of City government is to formulate and carry out intelligent decisions which will add value to the wealth of our City through the accomplishment of the strategic vision and benchmarks of success established by the elected officials.

FY 09 Operating Units

- *Executive*
- *General Government*
- *Finance*
- *General Services*
- *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*

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 09 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 09 Operating Resources

General (G)	\$759,748
TLBD Maintenance (OG)	\$3,600
Oak Forest Maintenance (OG)	<u>\$1,000</u>
Total	\$764,348

Expenditures (exclusive of transfers)	FY 06/07 Actuals	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Total FY 08/09 Budget
<u>General Fund</u>					
Personal Services	\$539,087	\$579,649	\$579,634	\$574,181	\$618,718
Operating Expenses	\$142,761	\$145,011	\$146,688	\$135,019	\$144,330
Capital Outlay	\$6,335	\$3,610	\$3,610	\$2,775	\$1,300
TOTAL	\$688,183	\$728,270	\$729,932	\$711,975	\$764,348

Executive (continued)

FY 09 Objectives

- Increased involvement in organizations for the purpose of promoting intergovernmental coordination, cooperation and collectively furthering the awareness of health, safety and wellness for the City of Winter Springs and its citizens -- National League of Cities, Florida League of Cities, Tri-County League of Cities, Council of Local Governments in Seminole County
- Organize and relocate vehicle titles to the vault by April 2009
- Review and organize stored bid packets by June 2009
- Assist elected officials in successfully mitigating the impacts of legislative initiatives to reduce municipal revenues
- Hold Special Meetings and/or Workshops as requested by the City Commission with all Departments to assist the City Commission in departmental needs
- Assist the City Commission in successfully mitigating the impact of the State Board of Administration Local Government Investment Pool's illiquidity crisis; via City Commission and/or Board of Trustees meetings and/or workshops
- Continue to focus the elected officials and staff upon accomplishment of the City's benchmarks of success; conduct Goal-Setting workshop(s) for the City Commission with Marilyn Crotty of the Florida Institute of Government and citizen involvement
- Begin coordination with the Seminole County Supervisor of Elections for improvement of the election process.
- Continue working with the Information Services Department to bring the City's imaging program to current status; continuation of Community Development, initiation of Finance and Public Works' documents
- Continued codification of the City's official Code of Ordinances
- Assist Information Services department with the development of a City-wide email policy
- Conduct Departmental meetings with key staff to regarding the issues of confidentiality, records management and public request procedures

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 09 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 09 Operating Resources

General (G) \$719,795

<u>Expenditures (exclusive of transfers)</u>	<u>FY 06/07 Actuals</u>	<u>Original FY 07/08 Budget</u>	<u>Revised FY 07/08 Budget</u>	<u>Projected FY 07/08 Actual/Est</u>	<u>Total FY 08/09 Budget</u>
<u>General Fund</u>					
Operating Expenses	\$606,700	\$478,300	\$681,032	\$730,022	\$719,795 ¹
TOTAL	<u>\$606,700</u>	<u>\$478,300</u>	<u>\$681,032</u>	<u>\$730,022</u>	<u>\$719,795</u>

¹ Includes \$255,000 for implementation of the 3% pay increase across the board less 1% reduction in merit. Since this was decided at the Final Public Hearing on 9/22/08, time did not allow for division-specific placement. This budget will be transferred to the appropriate payroll accounts within the new fiscal year.

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.

FY 09 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 09 Operating Resources

General (G)	\$528,385
Water & Sewer Utility (E)	\$679,795
Total	\$1,208,180

<u>Expenditures (exclusive of transfers)</u>	FY 06/07 Actuals	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Total FY 08/09 Budget
<u>General Fund</u>					
Personal Services	\$698,192	\$803,455	\$803,528	\$785,492	\$867,105
Operating Supplies	\$285,546	\$356,408	\$362,585	\$321,851	\$341,075
Capital Outlay	\$10,576	\$0	\$0	\$0	\$0
TOTAL	\$994,314	\$1,159,863	\$1,166,113	\$1,107,343	\$1,208,180

FY 09 Objectives

- To receive the prestigious Certificate of Achievement for Excellence in Financial Reporting for the eighth year in a row
- To receive the prestigious Certificate of Achievement for Excellence in Budgeting Award for the second year in a row
- Complete the Annual Financial Audit for the fiscal year 2008 with an unqualified opinion
- Outsource utility bill printing
- Begin utility billing internal audit

Finance - FY 09 Objectives (continued)

- Convert receivable check payments to electronic file (RemitPlus)
- Begin execution of finance-related document imaging project
- Continued focus on timely and accurate cash disbursements to both vendors and employees
- Continued reporting of historical and perspective information to both internal and external parties of interest in accordance with all federal, state and local guidelines
- Continued management and control of fixed assets while performing annual physical inventories and periodic disposals of surplus property
- Accurate and timely revenue collection for all City services
- Improved customer service to utility customers

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.

FY 09 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 09 Operating Resources

General (G)	\$987,200
TLBD Maintenance (OG)	\$9,000
Oak Forest Maintenance (OG)	\$2,000
Water & Sewer Utility (E)	\$6,393
Development Services (E)	<u>\$22,774</u>
Total	<u>\$1,027,367</u>

<u>Expenditures</u> (exclusive of transfers)	FY 06/07 Actuals	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Total FY 08/09 Budget
<u>General Fund</u>					
Personal Services	\$300,304	\$324,000	\$324,073	\$318,894	\$339,312
Operating Expenses	\$690,828	\$860,271	\$929,011	\$817,325	\$650,305
Capital Outlay	\$7,614	\$44,000	\$44,100	\$7,137	\$37,750
TOTAL	<u>\$998,746</u>	<u>\$1,228,271</u>	<u>\$1,297,184</u>	<u>\$1,143,356</u>	<u>\$1,027,367</u>

General Services (continued)

FY 09 Objectives

- Revision/update of the City's Defined Benefit Pension Plan document
- Ensure completion of Division objectives
- Update selected sections of City Personnel Policy
- Institute Employee Health Fair
- Removal and replacement of underground diesel storage tank
- Tracking of department call distribution to identify needs and enhance service delivery
- Re-establish City Safety Committee
- Enhancement of claims' analysis procedures
- Enhancement of employee safety and wellness education programs

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 09 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 09 Operating Resources

General (G)	\$904,813
Solid Waste (OG)	\$3,121
Water & Sewer (E)	\$76,467
Development Services (E)	\$148,007
Stormwater (E)	<u>\$13,311</u>
Total	\$1,145,719

Information Services (continued)

	FY 06/07 Actuals	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Total FY 08/09 Budget
<u>General Fund</u>					
Personal Services	\$543,261	\$679,736	\$592,208	\$539,078	\$705,069
Operating Expenses	\$425,999	\$435,344	\$499,623	\$420,529	\$440,650
Capital Outlay	\$196,420	\$0	\$132,309	\$128,298	\$0
TOTAL	\$1,165,680	\$1,115,080	\$1,224,140	\$1,087,905	\$1,145,719

FY 09 Objectives:

- Network:
 - Reconfigure City Hall Telco closets and server room cable management systems
 - Move internet edge switch to west Telco room
 - Replace Dell switch with Cisco 2900 for use as external switch to connect to T1
 - Install and turn-up new Cisco 2811 router
 - Migrate Trend Micro and Hub Manager to new VM server
 - Configure VPN connectivity for Building Inspectors' laptops, VPN cleanup, migration of VPN services to ASA 5510 Security Appliance, push out Cisco VPN client, document VPN
 - Divide logical user groupings by VLAN, research and test proposed network changes, implement and document changes on network
 - Research DMZ network configuration for best security practices, deploy Cisco 2900 series switch to be used as DMZ only switch, attend Cisco training conference (Network Admin).
 - PD Network Cleanup – Move printers to separate VLAN, update documentation
 - Wireless network/ access point cleanup – Research current implementation, design and recommend new solution, test, deploy and document new wireless network setup
- Special Projects:
 - Complete the implementation of Police Digital Patroller
 - Complete Vistawilla PD substation project – implementation of voice, data, multimedia
 - Complete Dell Open Manage setup and reporting on servers
 - Software - upgrade City to: Office 2007, Internet Explorer 7, Deploy Symantec Ghost software application at Police Department, Deploy Microsoft Windows Server Update Services (WSUS) City-wide
 - Policy - City-wide password conversion to new password policy
 - Launch SharePoint site as main intranet site
 - Training – set up in-house training registration site on SharePoint
 - Documentation - Update all documentation and utilize some Office 2007 enhancements
- Kiva & Kiva Citizen:
 - Kiva - Provide access to Seminole County Fire personnel, upgrade to Kiva 9.0 release, deploy web access as replacement for Oracle client, modify job folder cover page to display inspections in sequence, modify job site card to meet Florida Statute requirements
 - KivaNet (KN)/Kiva Citizen (KC) – Deploy KC to full developer community
 - Oracle – Implement Oracle 10g Enterprise Manager for grid control, begin researching upgrade of all environments to Oracle database 11g, begin researching upgrade of Oracle app to 11g
 - System Analyst/Kiva Administrator – attend GIS training class to prepare for Accela GIS

Information Services

FY 09 Objectives (continued)

- Accela Wireless – Deploy to building inspectors and Police Department
- Databases – schedule SQL DB backups for all our SQL DBs
- Records Management
 - Complete scanning for: Community Development, Risk Management, Human Resources.
 - Continue scanning project with Parks & Recreation, Finance, and Public Works
- Internet and Intranet Web Sites
 - WSPDNet – Internal Police Department website
 - Redesign the graphical user interface to ease the navigation of the site
 - Create a standard format for items to be placed on site
 - City Employee Information Network – internal City website
 - Create fill-able frequently used forms in InfoPath/SharePoint
 - Place frequently accessed documents into a document library
 - Create sub site for each department
 - Create a City-wide Wiki with step-by-step computer how-to's
 - Create a Wiki for each department

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 09 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 09 Operating Resources

General (G)	\$1,200,670
Transportation Improvement (OG)	\$512,800
Solid Waste / Recycling (OG)	\$2,265,500
Road Improvement (OG)	\$4,139,465
Transportation Impact Fee (OG)	\$315,000
1999 Construction (OG)	\$12,000
Water & Sewer Utility (E)	<u>\$12,000</u>
Total	<u>\$8,457,435</u>

Public Works (continued)

<u>Expenditures (exclusive of transfers)</u>	FY 06/07 Actuals	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Total FY 08/09 Budget
<u>General Fund</u>					
Personal Services	\$840,255	\$1,037,640	\$1,021,879	\$1,003,932	\$1,055,285
Operating Expenses	\$196,704	\$228,400	\$246,502	\$230,022	\$223,850
Capital Outlay	\$2,763	\$0	\$0	\$0	\$0
Total General Fund	<u>\$1,039,722</u>	<u>\$1,266,040</u>	<u>\$1,268,381</u>	<u>\$1,233,954</u>	<u>\$1,279,135</u>
<u>Other Governmental Funds</u> ¹					
Operating Expenses	\$2,325,454	\$2,423,791	\$2,562,068	\$2,473,377	\$2,487,600
Capital Outlay	\$3,266,357	\$5,351,500	\$3,975,322	\$3,748,600	\$4,690,700
Total Other Gov'tal Funds	<u>\$5,591,811</u>	<u>\$7,775,291</u>	<u>\$6,537,390</u>	<u>\$6,221,977</u>	<u>\$7,178,300</u>
TOTAL	<u>6,631,533</u>	<u>9,041,331</u>	<u>7,805,771</u>	<u>7,455,931</u>	<u>8,457,435</u>

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

FY 09 Objectives

- Implement Vehicular and Pedestrian Transportation system improvements as adopted in the One-Cent Sales Tax Program
- Construct capacity improvements to the transportation system as defined in the Transportation Impact Fee Plan which is the Hayes Road and Vistawilla Drive turn lanes this year
- Prioritize streets in need of resurfacing and complete the highest priority streets within available funding limits
- Provide assistance to other Departments in maintaining the various buildings owned and/or operated by the City
- Maintain streets, sidewalks, traffic signals, signage, and trees in the right of way
- Maintain the City's fleet to ensure all Departments can effectively and efficiently perform their duties

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 09 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 09 Operating Resources

General (G)	\$1,457,564
Arbor (OG)	\$19,490
HOA Projects – Streetlighting & Signage	\$5,757
TLBD Maintenance (OG)	\$559,875
TLBD Phase II Improvements CP (OG)	\$37,525
Oak Forest Maintenance (OG)	\$51,188
Development Services (E)	<u>\$265,736</u>
Total	\$2,397,135

Community Development (continued)

<u>Expenditures (exclusive of transfers)</u>	FY 06/07 Actuals	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Total FY 08/09 Budget
<u>General Fund</u>					
Personal Services	\$513,986	\$549,160	\$550,897	\$544,713	\$574,068
Operating Expenses	\$977,888	\$1,140,600	\$1,175,688	\$1,112,032	\$1,207,232
Capital Outlay	\$3,760	\$37,300	\$45,710	\$46,540	\$2,600
Total General Fund	<u>\$1,495,634</u>	<u>\$1,727,060</u>	<u>\$1,772,295</u>	<u>\$1,703,285</u>	<u>\$1,783,900</u>
<u>Other Governmental Funds</u> ¹					
Operating Expenses	\$511,840	\$679,204	\$685,877	\$646,674	\$573,710
Capital Outlay	\$172,668	\$258,000	\$263,896	\$235,049	\$39,525
Total Other Gov'tal Funds	<u>\$684,508</u>	<u>\$937,204</u>	<u>\$949,773</u>	<u>\$881,723</u>	<u>\$613,235</u>
TOTAL	<u>2,180,142</u>	<u>2,664,264</u>	<u>2,722,068</u>	<u>2,585,008</u>	<u>2,397,135</u>

¹ Arbor Fund, HOA Projects - Streetlighting & Signage, TLBD Maintenance Fund, TLBD Phase II Improvements C.P. Fund, Oak Forest Maintenance Fund

FY 09 Objectives

- Finalization of the City's Comprehensive Plan EAR-based amendments
- Initiate comprehensive revisions to the City's Code of Ordinances
- Creation of a 'way finding' signage program for the Winter Springs Town Center
- Implementation of the school concurrency mandates
- Complete implementation of the remaining elements of Kiva (land management software)
- Electronic land development/permit application forms on the internet
- Implementation of State-mandated "green" initiatives (e.g. HB 697 & HB 7135)

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 09 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 09 Operating Resources

General (G)	\$7,097,164
Police Education (OG)	\$20,000
Special Law Enforce. – Local (OG)	\$22,500
Special Law Enforce. – Federal (OG)	\$14,500
Police Impact Fee (OG)	<u>\$25,137</u>
Total	\$7,179,301

Police (continued)

Expenditures (exclusive of transfers)	FY 06/07 Actuals	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Total FY 08/09 Budget
<u>General Fund</u>					
Personal Services	\$5,508,970	\$5,675,167	\$5,710,544	\$5,720,549	\$6,004,310
Operating Expenses	\$592,272	\$687,091	\$703,983	\$779,548	\$870,240
Capital Lease	\$121,487	\$121,514	\$121,514	\$121,502	\$121,514
Capital Outlay	\$539,134	\$115,575	\$165,701	\$165,079	\$101,100
Total General Fund	\$6,761,863	\$6,599,347	\$6,701,742	\$6,786,678	\$7,097,164
<u>Other Governmental Funds</u> ¹					
Operating Expenses	\$59,222	\$46,000	\$62,003	\$58,148	\$65,710
Capital Outlay	\$0	\$43,500	\$82,958	\$82,896	\$16,427
Total Other Gov'tal Funds	\$59,222	\$89,500	\$144,961	\$141,044	\$82,137
TOTAL	6,821,085	6,688,847	6,846,703	6,927,722	7,179,301

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

FY 09 Objectives

- Increase Criminal Investigation Bureau arrests by 20% through continued participation in data-sharing consortium
- Increase stolen property recovered by the Criminal Investigation Bureau by 20% by adapting to new methods used by criminals
- Spearhead the creation of a county-wide task force to increase the number of child abuse case prosecutions
- Ensure the G.R.E.A.T. program is active in all of our schools
- Increase the communication between School Resource Officers and Operations personnel
- Staff review of the School Resource Program to determine if the needs of the community are met
- Increase the number of Neighborhood Watch Groups
- Review the effectiveness of current senior-oriented programs
- Open a Community Service office in one of our shopping centers
- Reduce burglary/robbery opportunities through increased patrol
- Reduce vehicle crashes by increasing the amount of traffic contacts on primary and secondary roads
- Attend more HOA meetings to increase direct resident communication thereby strengthening community interaction and yielding more effective relationships with home owner associations
- Further reduce dispatch time (time between incoming call for service to officer dispatch)
- Reduce the number of unlicensed contractors within the city
- Reduce the number of illegal signs placed in road right-of-ways
- Increase voluntary compliance of code board cases

Police - FY 09 Objectives (continued)

- Installation of red light cameras at major intersections
- Reduce the traffic fatalities, the number/severity of traffic accidents within an intersection, and the number of children injured in traffic accidents
- Further increase voluntary compliance with State Statutes through awareness, education, and pro-active enforcement
- Re-accreditation of Department for state award
- Create a list of time-sensitive reports required for accreditation
- Create an Outlook task reminder calendar to track reporting requirements
- Establish a system for scanning and entering training data
- Scan and enter 20% of past training documents into Training-Trak software
- Scan and enter 100% of previous year's module training into Training-Trak
- Scan and enter 100% of previous year's Defensive Action Reports into IA Trak software
- Scan and enter calendar year 2006-2007 Internal Affairs files into IA Trak software
- Increase self-audits of Property/Evidence Room
- Reduce vehicle down time
- Continue upgrading police department facility to improve working conditions
- Develop and work more local drug cases in-house through the use of department resources
- Create and implement several safety traffic operations within the city limits to promote road safety

FIRE

Effective October 2, 2008 the Fire Department will be consolidated with Seminole County Fire Department.

The mission of the Fire Department is to deliver quality emergency and non-emergency fire and medical services to both citizens and visitors of Winter Springs and to promote a safe environment through inspections, plans review and education.

FY 09 Operating Units (one fiscal day)

- Administration
- Fire Prevention
- Operations
- Training
- Emergency Medical Services

FY 09 Operating Resources

General (G)	\$0
Medical Transport (OG)	\$5,354
Fire Assessment Fee (OG)	<u>\$15,030</u>
Total	\$20,384

	FY 06/07 Actuals	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Total FY 08/09 Budget
<u>Expenditures</u> (exclusive of transfers)					
<u>General Fund</u>					
Personal Services	\$3,492,188	\$3,912,263	\$3,915,298	\$3,730,687	\$13,530
Operating Expenses	\$247,689	\$411,530	\$413,700	\$398,320	\$0
Capital Outlay	\$31,605	\$394,220	\$10,170	\$7,050	\$0
Total General Fund	\$3,771,482	\$4,718,013	\$4,339,168	\$4,136,057	\$13,530
<u>Other Governmental Funds</u> ¹					
Personal Services	\$83,618	\$86,864	\$86,905	\$86,905	\$354
Operating Expenses	\$122,270	\$133,513	\$163,622	\$164,250	\$6,500
Capital Outlay	\$84,649	\$0	\$0	\$0	\$0
Total Other Gov'tal Funds	\$290,537	\$220,377	\$250,527	\$251,155	\$6,854
TOTAL	4,062,019	4,938,390	4,589,695	4,387,212	20,384

¹ Medical Transport Fund, Fire Assessment Fee Fund

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 09 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 09 Operating Resources

General (G)	\$2,315,473
Parks Impact Fee (OG)	<u>\$50,000</u>
Total	2,365,473

Parks and Recreation (continued)

<u>Expenditures (exclusive of transfers)</u>	FY 06/07 Actuals	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Total FY 08/09 Budget
<u>General Fund</u>					
Personal Services	\$1,212,134	\$1,365,928	\$1,342,910	\$1,324,314	\$1,297,301
Operating Expenses	\$969,168	\$1,016,186	\$987,935	\$982,138	\$949,472
Capital Outlay	\$18,388	\$140,350	\$17,519	\$18,012	\$68,700
Total General Fund	<u>\$2,199,690</u>	<u>\$2,522,464</u>	<u>\$2,348,364</u>	<u>\$2,324,464</u>	<u>\$2,315,473</u>
<u>Other Governmental Funds</u>¹					
Operating Expenses	(\$8)	\$0	\$3,148	\$3,148	\$0
Capital Outlay	\$153,049	\$0	\$0	\$0	\$50,000
Total Other Gov'tal Funds	<u>\$153,041</u>	<u>\$0</u>	<u>\$3,148</u>	<u>\$3,148</u>	<u>\$50,000</u>
TOTAL	<u>2,352,731</u>	<u>2,522,464</u>	<u>2,351,512</u>	<u>2,327,612</u>	<u>2,365,473</u>

¹ Park Impact Fee Fund

FY 09 Objectives

- Establish fees and charges in all areas
- Become operational with the New Active Network Software System
- Work with design and engineering for CWP Expansion Building, utilities and walkways
- Aggressively promote the parks and recreation programs and facilities to encourage more citizen participation
- Develop new department-wide job descriptions based on changed duties
- Develop park management plan
- Certify all park rangers in C.E.R.T. and review emergency storm procedures semi-annually
- Park Ranger staff training - 10 hours annually
- Volunteer at Wekiwa State Park for a minimum of 20 hours annually
- Increase number of softball teams participating in adult leagues by six teams
- Add Senior softball league on Thursday nights and men's softball league on Wednesday nights
- Increase enrollment in summer sports camps (design and produce T-shirt, restructure instructor contracts, market in Sentinel camp guide)
- Restructure summer sports camps to (ala WS Elementary or IMPACT Sports)
- Increase field play usage by one hour weekly
- Increase field rental revenue by \$10K annually
- Strengthen partnership with Seminole County School Board; develop strategic plan to benefit middle school athletics
- Re-establish safety program to ensure a safe work environment
- Central Winds Park - Upgrade/new installations - lights on the fields, amphitheater weed control and new grass, fertilization, painting of admin building, and new clay
- Painting pavilions and front entrances at all outside parks
- Installation and replacement of signage

Parks and Recreation - FY 09 Objectives (continued)

- Re-mulching all playgrounds, repair playground equipment
- Herbicide, insecticide and fertilization programs to promote the recreational turf in Trotwood, Moss, Torcaso and Sunshine Parks
- Cleaning of all basketball courts
- Clean, strip and resurface splash pad; service pumps, motors and valves
- Clean wood line near splash pad and par course exercise stations
- Seek out relationships with partnering facilities for summer camps
- Identify program needs and special event safety concerns
- Increase special event sponsorship
- Greater involvement with and recognition of special event volunteers (committee)
- Evaluate senior events, classes and/or open swim times at the Senior Center to determine the most efficient and effective use of staff and facilities
- Look into a Senior Fitness Program/Facility
- Increase 'senior shut-in' participation
- Utilize pool cover for reduced electric costs at Senior Center Therapy Pool
- Construction and grand opening of second splash playground at Trotwood Park
- Implement a structured program to charge splash playground fees
- Maintain contract services – chemical application and landscaping
- Oversee concession contract

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 09 Operating Units

- *TLBD Debt Service* – accumulation of resources and payment of principal and interest for the Tusawilla Lighting and Beautification District Phase I improvements
- *TLBD Phase II Debt Service* - accumulation of resources and payment of principal and interest for the Tusawilla 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 09 Operating Resources

General (G)	\$60,000
TLBD Debt Service (OG)	\$165,566
TLBD Phase II Debt Service (OG)	\$32,356
Oak Forest Debt Service (OG)	\$59,795
Oak Forest Capital Projects (OG)	\$17,477
Public and Communications Service Tax (OG)	\$500,150
Electric Franchise Fee (OG)	\$500,150
2003 Debt Service (OG)	\$20,250
1999 Debt Service (OG)	\$224,000
Central Winds G.O. Debt Service (OG)	<u>\$20,000</u>
Total	\$1,599,744

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 09 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 09 Operating Resources

Transportation Improvement (OG)	\$100,000
Road Improvements (OG)	\$300,000
1999 Construction (OG)	\$990,950
Revolving Rehabilitation (OG)	\$10,220
Utility/Public Works Facility C.P (OG)	\$1,546,218
Trotwood Improvements C.P. (OG)	\$467,627
Stormwater (E)	<u>\$100,000</u>
Total	\$3,515,015

<u>Expenditures</u> (exclusive of transfers)	FY 06/07 Actuals	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Total FY 08/09 Budget
<u>Other Governmental Funds</u> ¹					
Operating Expenses	\$48,597	\$12,500	\$32,500	\$28,487	\$10,220
Capital Outlay	<u>\$5,303,180</u>	<u>\$2,854,662</u>	<u>\$677,638</u>	<u>\$656,006</u>	<u>\$3,504,795</u>
TOTAL	<u>\$5,351,777</u>	<u>\$2,867,162</u>	<u>\$710,138</u>	<u>\$684,493</u>	<u>\$3,515,015</u>

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1999 Construction C.P. Fund, Revolving Rehabilitation C.P. Fund, Utility/Public Works Facility C.P. Fund, City Hall Expansion C.P. Fund, HMGP C.P. Fund, Trotwood Improvements C.P. Fund, Senior Center Expansion C.P. 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 09 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 09 Operating Resources

Water & Sewer Utility Fund – Operating (E)	\$7,941,642
W&S – Renewal & Replacement (E)	\$50,000
W&S – Revenue Generation (E)	\$46,166
W&S - 2000 Utility Construction (E)	\$401,038
Stormwater Fund (E)	<u>\$6,000</u>
Total	\$8,444,846

<u>Expenditures (exclusive of transfers)</u>	FY 06/07 Actuals	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Total FY 08/09 Budget
<u>Water & Sewer</u>					
Personal Services	\$2,019,303	\$2,359,506	\$2,343,653	\$2,321,882	\$2,447,837
Operating Expenses	\$1,899,879	\$2,099,180	\$2,301,686	\$2,150,279	\$2,201,080
Debt Service	\$1,901,596	\$1,845,600	\$1,845,600	\$1,845,600	\$1,841,525
Capital Outlay	\$1,669,771	\$1,935,507	\$1,376,966	\$744,287	\$1,954,404
TOTAL	\$7,490,549	\$8,239,793	\$7,867,905	\$7,062,048	\$8,444,846

Water and Sewer Utility (continued)

FY 09 Objectives

- Operate and reliably provide potable water from the three City water treatment plants to our 13,000 customers
- Treat and dispose of the wastewater generated by our 12,500 customers at the two water reclamation facilities (WRF's)
- Proactively maintain the 42 lift stations, 160 miles of water mains, 111 miles of sanitary sewer mains, 980 fire hydrants and 13,000 meters in the City
- Replace the water distribution lines in the North Orlando Terrace area which has rear yard meters and sub-standard distribution line sizes
- Reline sanitary sewer mains to reduce infiltration and extend the life expectancy of the targeted sewer mains which is near lift station 2
- Replace potable meters whose accuracy has diminished due to the volume recorded by the meter thereby reducing unaccounted for water loss
- Implement the utility rate study to ensure revenues are sufficient to cover operational and capital costs of the Utility
- Finalize preliminary design of the Lake Jesup reclaimed water augmentation treatment plant to begin the process of reducing groundwater withdrawals by replacing potable water irrigation with an alternative water source

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 09 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 09 Operating Resources

General (G)	\$25,653
Development Services (E)	<u>\$640,821</u>
Total	\$666,474

<u>Expenditures</u> (exclusive of transfers)	FY 06/07 Actuals	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Total FY 08/09 Budget
<u>Development Services</u>					
Personal Services	\$434,055	\$606,685	\$606,905	\$410,914	\$339,598
Operating Expenses	\$410,041	\$558,759	\$558,589	\$335,115	\$322,976
Capital Outlay	\$2,290	\$7,200	\$7,150	\$2,516	\$3,900
TOTAL	<u>\$846,386</u>	<u>\$1,172,644</u>	<u>\$1,172,644</u>	<u>\$748,545</u>	<u>\$666,474</u>

FY 09 Objectives

- Full implementation of the wireless KIVA application for all field personnel
- Complete the conversion of all BTR processing from Munis to Kiva
- Fully staff the Plans Review and Inspections division, pursuant to work load
- Initiation on-line permitting services and BTR applications
- Finalize the development of the KIVA land management data base/module
- Provide support for the reporting of wireless inspection results

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 09 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 09 Operating Resources

General (G)	\$20,028
Water & Sewer Utility (E)	\$40,057
Stormwater (E)	<u>\$1,120,623</u>
Total	\$1,180,708

	FY 06/07	Original FY 07/08	Revised FY 07/08	Projected FY 07/08	Total FY 08/09
<u>Expenditures (exclusive of transfers)</u>	<u>Actuals</u>	<u>Budget</u>	<u>Budget</u>	<u>Actual/Est</u>	<u>Budget</u>
Personal Services	\$451,746	\$512,869	\$505,742	\$479,992	\$527,208
Operating Expenses	\$305,468	\$371,900	\$442,628	\$411,701	\$410,750
Capital Outlay	\$206,513	\$190,000	\$464,499	\$453,710	\$242,750
TOTAL	\$963,727	\$1,074,769	\$1,412,869	\$1,345,403	\$1,180,708

FY 09 Objectives

- Maintain and monitor the public drainage piping and ponds to ensure that any flooding or adverse impacts to the public are alleviated
- Maximize the capabilities of the existing system to improve water quality
- Implement capital improvements in the Stormwater Master Plan
- Participate in the regional mosquito control efforts
- Adopt and begin implementing the Total Maximum Daily Load Master Plan
- Complete the audit of the stormwater billings for all customers to ensure accuracy

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, 2007 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.

(#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 streetlighting and signage projects for homeowners associations.

(#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 clean-up 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 Town Center road improvements.

*(#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.

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

This fund is used to receive revenues generated from fees charged for paramedic services. The proceeds from this fund are used to pay for the incremental costs related to providing these services.

*(#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.

*(#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 #182.

*(#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 MAJOR/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.

(#308 and #313) TLBD Improvements Funds (Phases I and II, respectively)

nonmajor/modified accrual basis

These funds were established to account for the construction of improvements to the Tusawilla Lighting and Beautification District.

(#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 expected 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 four fund categories: Operating, Renewal and Replacement (requires fund balance equivalent to 5% of previous year's gross revenues), Revenue Generation, and 2000 Utility Construction.

(#420) Development Services Fund

MAJOR/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 Preliminary 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 this Preliminary Budget to the Commission for consideration.
- The City Commission then holds informal budget workshops which the public is invited to attend.
- In late July, the City Commission sets 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.
- 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.

2009 Fiscal Year Budget Calendar:

Date	Function
March 11	Commission approves budget calendar
April 20	Deadline for Departments to submit budgets to Finance
May - June	City Manager/Finance review budgets with Departments
July 17	Preliminary Budget and Budget Message presented to Commission
July – Sept	Budget Workshops with Commission
July 1	Property Appraiser sends DR 420 certification
July 28	Commission sets DR 420 cap (Resolution; Regular agenda item)

July 30	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 25	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 8	First Public Hearing (Tentative) (within 80 days of value certification but not earlier than 65 days after certification)
September 18	Advertisement publication date (Final public hearing must be within 15 days of the tentative public hearing)
September 22	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)
September 25	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 at mid-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. Annual merit increases have been budgeted organization-wide at 3%. Also, effective October 2, 2008 a 3% across the board increase will be implemented.

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 2008, the City will contribute 15% of the employee's compensation with a 3% employee contribution rate.

OPERATING COVERAGE

<u>Recurring</u> Revenue		\$17,128,270
Total Expenditures	\$17,460,292	
LESS :		
Capital Expenditures (includes capital lease)	<u>(\$332,964)</u>	
<u>Recurring</u> Personal and Operating Expenditures	\$17,127,328	(\$17,127,328)
		<hr/>
Effect on Fund Balance - OPERATING COVERAGE		<u><u>\$942</u></u>

CAPITAL COVERAGE

Non-recurring Revenue		\$404,217
LESS:		
Capital Expenditures (includes capital lease)	<u>(\$332,964)</u>	
Effect on Fund Balance - CAPITAL COVERAGE		<u><u>\$71,253</u></u>
 TOTAL EFFECT ON FUND BALANCE		 \$72,195

FUND BALANCE

<u>Projected</u> Beginning Fund Balance	\$8,575,828
Appropriation TO (FROM) Fund Balance	<u>\$72,195</u>
<u>Projected</u> Ending Fund Balance	<u><u>\$8,648,023</u></u>

Ending Fund Balance Designations:

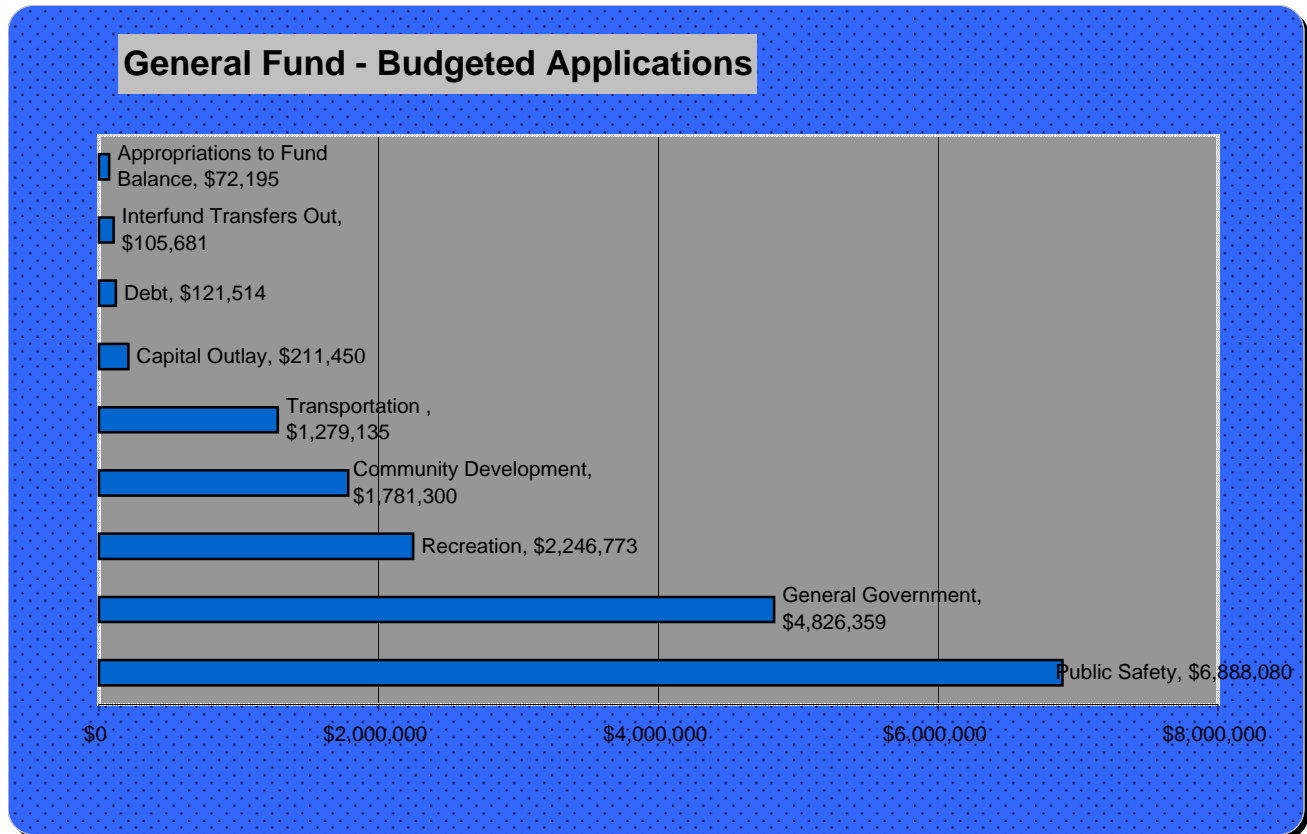
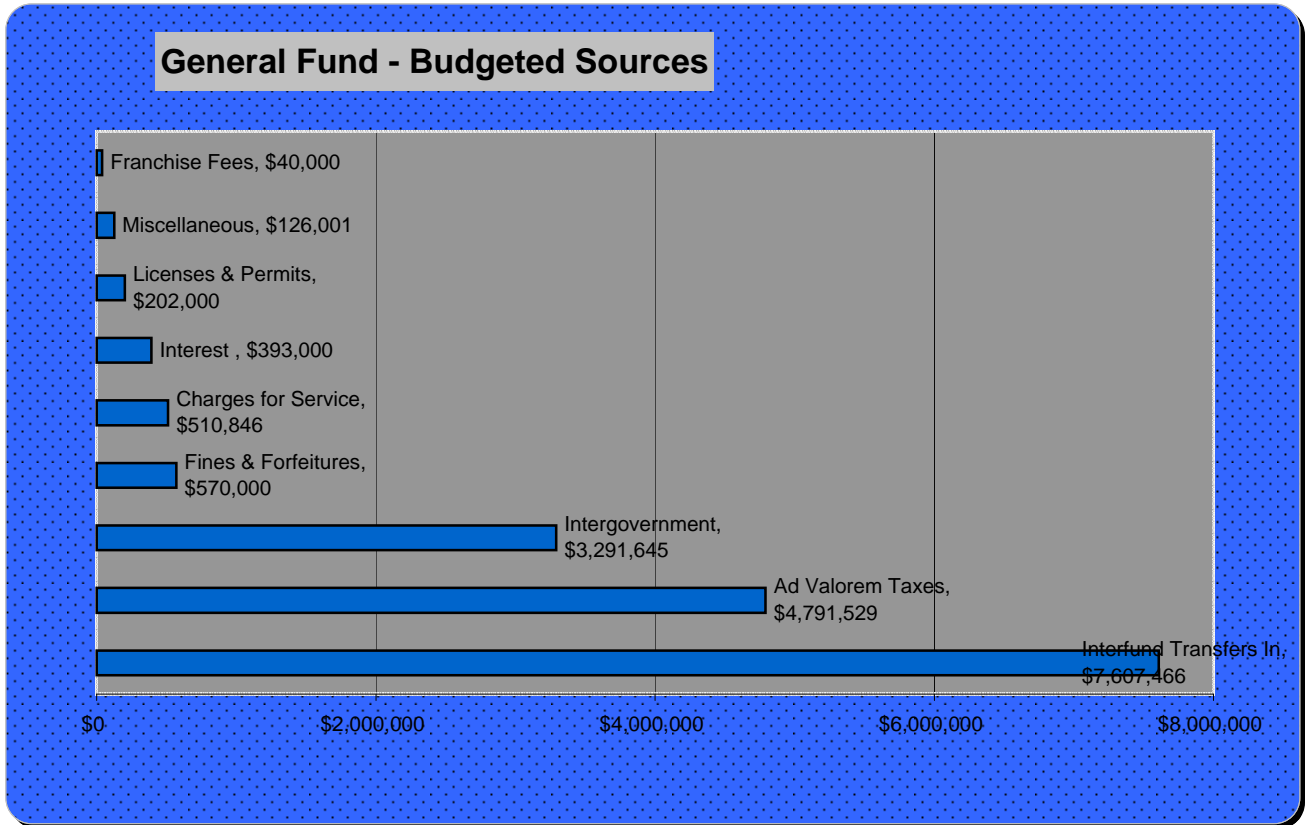
90-day / 25% Operating Reserve	\$4,281,832
Non-recurring Special Capital Projects	<u>\$4,366,191</u>
	\$8,648,023

Minimum fund balance target

(25% of recurring personal and operating expenditures): \$4,281,832

GENERAL FUND

The following presents a General Fund overview of the anticipated sources and applications of funds for the 2008-2009 fiscal year.



NUMBER	DESCRIPTION OF REVENUES	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
						Based on 2.4714 mills and valuation estimates from PA (DR 420) w/ 4% statutory discount applied		
11000	Ad Valorem Tax Revenue	\$8,265,545	\$6,929,600	\$6,929,600	\$6,929,600	\$4,791,529	\$0	\$4,791,529
323400	Franchise Fee - Gas (prev #313400)	\$38,463	\$50,000	\$50,000	\$40,000	\$40,000	\$0	\$40,000
State Revenues								
State of FL - Rev Sharing - sales and gas tax (allocation varies annually)								
335120	State of FL - Mobile Home License	\$1,108,129	\$1,167,113	\$1,092,860	\$1,092,860	\$995,117	\$0	\$995,117
335140	State of FL - Alcoholic Beverage Tax	\$10,884	\$12,000	\$12,000	\$15,000	\$12,000	\$0	\$12,000
335150	State of FL - Half Cent Sales Tax	\$6,020	\$9,400	\$9,400	\$12,000	\$10,000	\$0	\$10,000
335180	State of FL - Motor Fuel Tax Rebate	\$2,442,701	\$2,542,049	\$2,357,604	\$2,347,781	\$2,252,028	\$0	\$2,252,028
335191	State of FL - Firefighter Supp Comp (prev 2240-51213)	\$18,156	\$18,000	\$18,000	\$18,000	\$18,000	\$0	\$18,000
335210	State of FL - Wireless 911	\$5,781	\$0	\$0	\$5,000	\$0	\$0	\$0
335220	State of FL - Wireless 911	\$4,601	\$0	\$0	\$4,500	\$4,500	\$0	\$4,500
		\$3,596,272	\$3,754,162	\$3,495,464	\$3,495,141	\$3,291,645	\$0	\$3,291,645
Community Development Revenues								
316000	Local Business Tax (prev #321000 Occup License)	\$165,216	\$175,000	\$175,000	\$172,500	\$170,000	\$0	\$170,000
329001	Zoning & Annexations (prev #341200)	\$39,289	\$25,000	\$25,000	\$22,500	\$20,000	\$0	\$20,000
329002	Site Plan Review (prev #341300)	\$7,900	\$15,000	\$15,000	\$11,500	\$12,000	\$0	\$12,000
341301	Collection fee - County Impact Fees (prev #321100)	\$1,393	\$5,000	\$5,000	\$2,250	\$2,500	\$0	\$2,500
341302	Collection fee - County Local Business Tax (prev #302001)	\$3,286	\$0	\$0	\$1,200	\$1,500	\$0	\$1,500
		\$217,084	\$220,000	\$220,000	\$209,950	\$206,000	\$0	\$206,000
Public Safety Revenues								
342100	Police - School Resource Officer (prev #335550)	\$57,954	\$58,000	\$58,000	\$62,068	\$63,784	\$0	\$63,784
342900	Fire and Traffic Insurance Rebates	\$0	\$45,000	\$0	\$0	\$0	\$0	\$0
351100	Police - Fines & Forfeitures	\$235,331	\$208,000	\$208,000	\$230,000	\$240,000	\$0	\$240,000
351101	Police - Fines & Forfeitures - Code	\$13,830	\$5,000	\$5,000	\$3,000	\$5,000	\$0	\$5,000
351500	Police - Traffic Light Enforcement	\$0	\$0	\$0	\$0	\$0	\$325,000	\$325,000
		\$307,115	\$316,000	\$271,000	\$295,068	\$308,784	\$325,000	\$633,784
Parks and Recreation Revenues								
347201	XXXXX League Fees #7211 (prev #349100)	\$59,360	\$54,000	\$36,000	\$36,000	\$39,000	\$0	\$39,000
347202	Summer Camp #7240 (prev 349200)	\$77,186	\$65,600	\$65,600	\$65,600	\$65,600	\$0	\$65,600
347203	Program Fees #7240 (prev 349300)	\$16,172	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$1,500
347204	Partnership League Fees #7212 (prev #349400)	\$59,210	\$50,000	\$50,000	\$58,500	\$58,500	\$0	\$58,500
347205	Sports Camps #7211 (prev 349500)	\$78,759	\$10,000	\$10,000	\$10,000	\$18,200	\$0	\$18,200
347206	Field Rental (prev #347201)	\$0	\$0	\$18,000	\$18,000	\$28,000	\$0	\$28,000
347210	Concession Stand - C.W.P. #7220 (prev #343801)	\$87,949	\$85,000	\$85,000	\$52,000	\$60,000	\$0	\$60,000
347400	90100 Special Events #7260 (prev #361111, 369101)	\$3,550	\$5,000	\$5,000	\$0	\$0	\$0	\$0
347505	Senior Center Annual Registrations	\$0	\$0	\$0	\$6,320	\$7,000	\$0	\$7,000
347510	Senior Center Therapy Pool Memberships	\$0	\$0	\$0	\$13,700	\$14,000	\$0	\$14,000
347515	Splash Playground Revenue	\$0	\$0	\$0	\$3,000	\$60,000	\$0	\$60,000
347530	Facility Rental (Civic Ctr, Pavillion, Bounce House)	\$25,050	\$25,000	\$25,000	\$25,000	\$25,000	\$0	\$25,000
		\$407,236	\$296,100	\$296,100	\$289,620	\$376,800	\$0	\$376,800
Public Works Revenues								
344900	FDOT Reimb - Streetlighting	\$12,466	\$8,700	\$8,700	\$8,608	\$8,700	\$0	\$8,700
344900	FDOT Reimb - ROW Maint	\$52,960	\$50,000	\$50,000	\$54,500	\$55,362	\$0	\$55,362
		\$65,426	\$58,700	\$58,700	\$63,108	\$64,062	\$0	\$64,062
Miscellaneous Revenues								
341901	Recording & Copy Fees	\$1,507	\$2,500	\$2,500	\$1,200	\$2,000	\$0	\$2,000
343907	NSF Check Fees	\$3,046	\$200	\$200	\$200	\$200	\$0	\$200
362100	Rent - Fire Stations (Seminole Cty)	\$0	\$0	\$0	\$0	\$0	\$1	\$1
362100	60004 Tower Rental - City Hall	\$50,977	\$53,850	\$53,850	\$59,990	\$55,500	\$0	\$55,500
362100	60005 Tower Rental - Spray Fields	\$56,333	\$52,000	\$52,000	\$57,116	\$58,500	\$0	\$58,500
361100	Interest Earned	\$635,158	\$400,000	\$320,000	\$320,000	\$385,000	\$0	\$385,000
361101	County Interest Earned	\$12,799	\$5,000	\$5,000	\$9,100	\$8,000	\$0	\$8,000
369101	Miscellaneous (new - Util Reimb CH Fire - Sem Cty)	\$11,003	\$2,500	\$7,505	\$20,000	\$5,000	\$7,000	\$12,000
		\$770,823	\$516,050	\$441,055	\$467,606	\$514,200	\$7,001	\$521,201
TOTAL RECURRING REVENUES		\$13,667,964	\$12,140,612	\$11,761,919	\$11,790,093	\$9,593,020	\$332,001	\$9,925,021
NON-RECURRING REVENUES								
Grants								
331500	81007 Federal - FHFC Home Again	\$0	\$0	\$62,822	\$62,822	\$0	\$0	\$0
331200	81008 Federal - Ed Byrne Grant - Police video storage	\$0	\$0	\$58,000	\$58,000	\$0	\$0	\$0
331200	81009 Federal - Ed Byrne Grant - Police Vistawilla office	\$0	\$0	\$8,438	\$8,438	\$0	\$0	\$0
334001	State Grants (FDLE)	\$4,684	\$0	\$0	\$0	\$0	\$0	\$0
334910	Other State Grants	\$11,618	\$5,000	\$5,000	\$10,000	\$0	\$0	\$0
337200	81002 Local Grant - Public Safety	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0
		\$26,302	\$5,000	\$134,260	\$139,260	\$0	\$0	\$0
Miscellaneous Revenues								
364100	Auction Proceeds	\$20,861	\$40,000	\$40,000	\$16,370	\$0	\$0	\$0
366000	Donations prev #361200, 366200	\$3,550	\$0	\$7,347	\$7,197	\$0	\$0	\$0
366000	70013 Donations (Paw Park)	\$4,000	\$0	\$0	\$0	\$0	\$0	\$0
366000	70110 Donations (Sr Ctr/Pool)	\$0	\$0	\$901	\$901	\$0	\$0	\$0
366000	81003 Donations (Markoly-Fire)	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0
366000	81005 Donations (Workforce Training)	\$0	\$0	\$657	\$657	\$0	\$0	\$0
366000	81006 Donations (Walmart-Fire)	\$1,500	\$0	\$1,000	\$1,000	\$0	\$0	\$0
366000	90100 Donations (4th of July)	\$6,350	\$0	\$0	\$0	\$0	\$0	\$0
366000	90200 Donations (Tree Lighting)	\$1,900	\$0	\$0	\$0	\$0	\$0	\$0
366000	90300 Donations (Concert)	\$4,500	\$0	\$0	\$0	\$0	\$0	\$0
366000	90500 Donations (Fall Event)	\$0	\$0	\$4,014	\$4,014	\$0	\$0	\$0
366000	90600 Donations (Under Stars)	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0
366000	90700 Donations (Festival of the Arts)	\$0	\$0	\$7,500	\$7,500	\$0	\$0	\$0
369300	Settlements and Collections	\$9,189	\$0	\$0	\$1,770	\$0	\$0	\$0
369305	Insurance Proceeds	\$17,720	\$0	\$24,402	\$25,522	\$0	\$0	\$0
389000	Non-Operating Proceeds	\$341,000	\$0	\$0	\$0	\$0	\$0	\$0
		\$435,570	\$40,000	\$85,821	\$64,931	\$0	\$0	\$0
TOTAL NON-RECURRING REVENUES		\$461,872	\$45,000	\$220,081	\$204,191	\$0	\$0	\$0
TOTAL REVENUES		\$14,129,836	\$12,185,612	\$11,982,000	\$11,994,284	\$9,593,020	\$332,001	\$9,925,021

NUMBER	DESCRIPTION OF REVENUES	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
TRANSFERS IN FROM OTHER FUNDS								
Recurring								
381001	Transfer from Public & Comm Svc Tax Fund	\$3,424,813	\$3,486,285	\$3,451,285	\$3,476,285	\$3,626,500	\$0	\$3,626,500
381002	Transfer from Electric Franchise Fee Fund	\$1,248,726	\$1,284,800	\$1,284,800	\$1,231,240	\$1,218,000	\$0	\$1,218,000
381004	Stormwater (Admin Fees)	\$82,907	\$87,052	\$87,052	\$87,052	\$91,405	\$0	\$91,405
381008	Solid Waste/Recycling	\$133,288	\$137,796	\$135,519	\$135,519	\$138,000	\$0	\$138,000
381090	21360 Water & Sewer - Utility Billing	\$515,081	\$643,363	\$649,613	\$618,853	\$679,795	\$0	\$679,795
381090	21915 Water & Sewer - Operator 16% (prev #382100)	\$5,619	\$6,138	\$6,138	\$6,090	\$6,393	\$0	\$6,393
381090	24415 Water & Sewer - Cap Proj Mgr.	\$0	\$12,000	\$12,000	\$12,000	\$12,000	\$0	\$12,000
381091	Water & Sewer - Audit/Admin	\$632,835	\$664,477	\$664,477	\$664,477	\$697,701	\$0	\$697,701
381150	Dev Services - Indirect Costs	\$164,962	\$173,210	\$173,210	\$173,210	\$181,870	\$0	\$181,870
381151	Dev Services - Com Dev Admin	\$213,467	\$224,141	\$224,141	\$224,141	\$235,348	\$0	\$235,348
381152	Dev Services - Fire Prevention	\$49,662	\$52,145	\$52,145	\$52,145	\$0	\$0	\$0
381153	21343 Dev Services - Kiva/GIS	\$169,493	\$125,040	\$125,040	\$125,040	\$120,410	\$0	\$120,410
381153	21915 Dev Serv - Operator 57%	\$20,016	\$21,867	\$21,867	\$21,696	\$22,774	\$0	\$22,774
381154	Dev Services Fund - Crossover	\$27,563	\$28,941	\$28,941	\$28,941	\$30,388	\$0	\$30,388
381175	Fire Assessment - Fire Operations	\$0	\$1,973,000	\$1,070,000	\$1,070,000	\$0	\$0	\$0
381175	Fire Assessment - Start-up, admin, collections	\$0	\$194,000	\$0	\$0	\$0	\$0	\$0
381302	Oak Forest Maint (Clerk/Beaut Coord/Ins)	\$11,059	\$12,290	\$11,293	\$11,293	\$13,200	\$0	\$13,200
381305	TLBD Maint (Clerk/Beaut Coord/Ins)	\$55,195	\$60,274	\$56,665	\$56,665	\$63,000	\$0	\$63,000
381504	24415 1999 Construction Fund - Cap Proj Mgr.	\$0	\$12,000	\$12,000	\$12,000	\$12,000	\$0	\$12,000
381600	24415 Road Improvement - Cap Proj Mgr	\$48,240	\$52,459	\$52,459	\$52,549	\$54,465	\$0	\$54,465
		\$6,802,926	\$9,251,278	\$8,118,645	\$8,059,196	\$7,203,249	\$0	\$7,203,249
Non-Recurring								
381004	21341 Stormwater - IS Special Proj	\$3,162	\$1,614	\$2,571	\$2,571	\$2,090	\$0	\$2,090
381004	21342 Stormwater - IS Records Mgmt	\$5,294	\$18,896	\$19,494	\$19,494	\$5,201	\$0	\$5,201
381004	21343 Stormwater - Kiva	\$4,725	\$5,916	\$5,916	\$5,916	\$6,020	\$0	\$6,020
381008	21342 Solid Waste - IS Records Mgmt	\$3,176	\$3,033	\$3,392	\$3,392	\$3,121	\$0	\$3,121
381090	21341 Water & Sewer - IS Spec. Proj (prev #382100)	\$23,527	\$9,684	\$16,788	\$16,788	\$10,995	\$0	\$10,995
381090	21342 Water & Sewer - Records Mgmt (prev #382100)	\$10,588	\$10,271	\$11,468	\$11,468	\$45,403	\$0	\$45,403
381090	21343 Water & Sewer - Kiva (prev #382100)	\$14,176	\$19,727	\$19,727	\$19,727	\$20,069	\$0	\$20,069
381153	21341 Dev Serv - IS Spec Proj	\$15,809	\$4,842	\$6,597	\$6,597	\$4,712	\$0	\$4,712
381153	21342 Dev Serv - Records Mgmt.	\$51,827	\$8,405	\$11,038	\$11,038	\$22,885	\$0	\$22,885
	Fire Assessment - Fire Operations (2009 transfer relates to 2008 delinquent assessments)	\$0	\$0	\$0	\$0	\$283,721	\$0	\$283,721
381175	Fire Assessment - Fire Truck	\$0	\$208,000	\$0	\$0	\$0	\$0	\$0
381308	Transfer from Medical Transport	\$0	\$162,000	\$0	\$0	\$0	\$0	\$0
381600	20314 Transfer from Other Funds (HMGP #314)	\$0	\$93,623	\$0	\$0	\$0	\$0	\$0
381600	81002 Transfer from Other Funds (Sp Law Fed #108)	\$13,065	\$0	\$0	\$0	\$0	\$0	\$0
381600	Transfer from Other Funds (Sp Law Fed #108)	\$5,920	\$0	\$0	\$0	\$0	\$0	\$0
381600	Transfer from Other Funds (Sr Ctr Exp #316)	\$0	\$0	\$394,888	\$394,888	\$0	\$0	\$0
		\$151,269	\$546,011	\$491,879	\$491,879	\$404,217	\$0	\$404,217
	TOTAL TRANSFERS (Recurring and Non-Recurring)	\$6,954,195	\$9,797,289	\$8,610,524	\$8,551,075	\$7,607,466	\$0	\$7,607,466
TOTAL GENERAL FUND REVENUES & TRANSFERS IN		\$21,084,031	\$21,982,901	\$20,592,524	\$20,545,359	\$17,200,486	\$332,001	\$17,532,487

DIV #	DEPARTMENT	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
Executive								
1100	Executive - Commission	\$182,835	\$171,096	\$172,496	\$169,837	\$174,550	\$0	\$174,550
1110	Executive - Boards	\$6,416	\$11,100	\$11,100	\$9,880	\$8,945	\$0	\$8,945
1200	Executive - City Manager	\$267,640	\$283,010	\$283,272	\$277,872	\$294,989	\$8,199	\$303,188
1210	Executive - City Clerk	\$231,292	\$263,064	\$263,064	\$254,386	\$274,075	\$3,590	\$277,665
		\$688,183	\$728,270	\$729,932	\$711,975	\$752,559	\$11,789	\$764,348
General Government								
1220	General Gov't - Legal Services	\$388,475	\$270,000	\$315,962	\$380,000	\$331,000	\$0	\$331,000
1230	General Gov't - Code Enforcement Court	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0
1900	General Gov't - General	\$248,757	\$248,300	\$365,070	\$350,022	\$133,795	\$255,000	\$388,795
		\$637,232	\$538,300	\$681,032	\$730,022	\$464,795	\$255,000	\$719,795
Finance								
1300	Finance - General	\$479,233	\$516,500	\$516,500	\$488,490	\$510,260	\$18,125	\$528,385
1360	Finance - Utility Billing & Cust Service	\$515,081	\$643,363	\$649,613	\$618,853	\$645,310	\$34,485	\$679,795
		\$994,314	\$1,159,863	\$1,166,113	\$1,107,343	\$1,155,570	\$52,610	\$1,208,180
General Services								
1350	General Services - Administration	\$102,278	\$109,152	\$109,152	\$106,090	\$111,647	\$2,996	\$114,643
1310	General Services - Human Resources	\$93,210	\$106,595	\$106,595	\$103,384	\$107,438	\$2,001	\$109,439
1330	General Services - Purchasing	\$60,812	\$67,441	\$67,441	\$64,873	\$67,432	\$875	\$68,307
1910	General Services - City Hall	\$173,357	\$234,584	\$303,497	\$243,946	\$229,492	\$932	\$230,424
1915	General Services - Operator	\$35,116	\$38,363	\$38,363	\$38,063	\$39,400	\$554	\$39,954
1920	General Services - Risk Management	\$533,904	\$671,136	\$671,136	\$587,000	\$464,100	\$0	\$464,100
1930	General Services - Library	\$69	\$1,000	\$1,000	\$0	\$500	\$0	\$500
		\$998,746	\$1,228,271	\$1,297,184	\$1,143,356	\$1,020,009	\$7,358	\$1,027,367
Information Services								
1340	Information Services - General	\$479,783	\$622,539	\$537,507	\$490,802	\$648,586	\$5,840	\$654,426
1341	Information Services - Special Projects	\$325,284	\$133,386	\$291,069	\$276,652	\$135,277	\$1,311	\$136,588
1342	Information Services - Records Mgmt	\$134,416	\$153,389	\$165,356	\$148,732	\$153,706	\$317	\$154,023
1343	Information Services - Kiva/GIS	\$226,197	\$205,766	\$230,208	\$171,719	\$199,122	\$1,560	\$200,682
		\$1,165,680	\$1,115,080	\$1,224,140	\$1,087,905	\$1,136,691	\$9,028	\$1,145,719
Public Works								
4410	Public Works - Administration	\$223,390	\$217,545	\$217,895	\$209,366	\$206,272	\$1,598	\$207,870
4412	Public Works - Roads and ROW Maint.	\$568,993	\$746,592	\$746,483	\$723,111	\$735,612	\$16,323	\$751,935
4413	Public Works - Fleet Maintenance	\$137,456	\$186,413	\$188,513	\$183,451	\$188,334	\$3,466	\$191,800
4414	Public Works - Facilities Maintenance	\$57,304	\$62,916	\$62,916	\$60,389	\$65,600	\$792	\$66,392
4415	Public Works - Capital Projects	\$73,886	\$77,841	\$77,841	\$76,133	\$78,710	\$2,456	\$81,166
		\$1,061,029	\$1,291,307	\$1,293,648	\$1,252,450	\$1,274,528	\$24,635	\$1,299,163
Community Development								
1510	Com Dev - Administration	\$218,074	\$266,537	\$323,263	\$277,540	\$246,003	\$2,865	\$248,868
1515	Com Dev - Long Range Planning	\$109,952	\$144,614	\$144,614	\$142,914	\$117,698	\$29,393	\$147,091
1520	Com Dev - Dev Review	\$90,071	\$95,205	\$95,455	\$94,805	\$104,818	\$2,035	\$106,853
1525	Com Dev - Urban Beautification	\$1,100,805	\$855,135	\$843,394	\$832,457	\$792,768	\$60,973	\$853,741
1526	Com Dev - Streetlighting	\$0	\$390,000	\$390,000	\$380,000	\$420,000	\$33,000	\$453,000
		\$1,518,902	\$1,751,491	\$1,796,726	\$1,727,716	\$1,681,287	\$128,266	\$1,809,553

<u>NUMBER</u>	<u>DEPARTMENT</u>	<u>FY 06/07 Actual</u>	<u>Original FY 07/08 Budget</u>	<u>Revised FY 07/08 Budget</u>	<u>Projected FY 07/08 Actual/Est</u>	<u>Baseline FY 08/09 Budget</u>	<u>New FY 08/09 Budget</u>	<u>Total FY 08/09 Budget</u>
Police								
2110	Police - Office of the Chief	\$264,851	\$267,469	\$278,989	\$280,830	\$282,393	\$9,733	\$292,126
2113	Police - Criminal Investigations	\$694,278	\$689,915	\$679,739	\$625,221	\$638,809	\$13,860	\$652,669
2114	Police - Community Services	\$371,249	\$434,618	\$447,280	\$450,828	\$488,998	\$29,362	\$518,360
2115	Police - Operations	\$3,086,504	\$2,695,718	\$2,764,469	\$2,846,918	\$2,714,683	\$122,880	\$2,837,563
2116	Police - Informations Services	\$925,357	\$1,021,539	\$1,014,386	\$1,066,756	\$1,171,928	\$28,956	\$1,200,884
2117	Police - Technical Services	\$403,260	\$418,693	\$459,693	\$450,140	\$416,379	\$36,671	\$453,050
2118	Police - Code Enforcement	\$357,450	\$373,999	\$376,538	\$376,130	\$405,348	\$27,020	\$432,368
2119	Police - Motorcycle	\$315,045	\$336,543	\$318,543	\$310,191	\$306,511	\$9,938	\$316,449
2120	Police - Canine	\$133,014	\$136,523	\$136,673	\$141,901	\$145,925	\$4,965	\$150,890
2121	Police - Professional Standards	\$210,855	\$224,330	\$225,432	\$237,763	\$240,001	\$2,804	\$242,805
		\$6,761,863	\$6,599,347	\$6,701,742	\$6,786,678	\$6,810,975	\$286,189	\$7,097,164
Fire								
2210	Fire - Administration	\$254,372	\$400,067	\$402,017	\$244,277	\$834	\$0	\$834
2230	Fire - Prevention	\$153,222	\$177,779	\$171,929	\$186,779	\$649	\$0	\$649
2240	Fire - Operations	\$3,229,945	\$4,004,758	\$3,629,656	\$3,586,419	\$11,763	\$0	\$11,763
2250	Fire - Training	\$133,943	\$135,409	\$136,066	\$119,082	\$284	\$0	\$284
		\$3,771,482	\$4,718,013	\$4,339,668	\$4,136,557	\$13,530	\$0	\$13,530
P & R - Operations								
7200	P & R - Administration	\$179,610	\$198,158	\$189,814	\$186,928	\$189,690	\$3,981	\$193,671
7210	P & R - Athletics - General	\$181,526	\$215,791	\$219,617	\$220,768	\$209,112	\$4,177	\$213,289
7211	P & R - Athletics - League	\$114,671	\$38,000	\$41,060	\$37,360	\$47,000	\$0	\$47,000
7212	P & R - Athletics - Partnerships	\$37,087	\$41,733	\$36,033	\$39,400	\$34,400	\$0	\$34,400
7220	P & R - Concessions	\$74,698	\$82,845	\$74,275	\$69,247	\$79,240	\$5,584	\$84,824
7230	P & R - Parks & Grounds	\$1,091,567	\$1,136,654	\$1,120,608	\$1,109,004	\$1,083,956	\$73,381	\$1,157,337
7240	P & R - Programs	\$220,507	\$205,446	\$208,194	\$209,928	\$213,796	\$2,505	\$216,301
7250	P & R - Seniors	\$141,349	\$164,030	\$231,966	\$229,754	\$199,983	\$3,044	\$203,027
7251	P & R - Senior Center Pool	\$394,888	\$40,058	\$112,934	\$112,365	\$139,362	\$1,035	\$140,397
7260	P & R - Community Events	\$208,675	\$222,000	\$119,464	\$118,441	\$0	\$0	\$0
7270	P & R - Hound Ground	\$0	\$142,777	\$19,427	\$19,427	\$20,468	\$186	\$20,654
7280	P & R - Splash Playgrounds	\$0	\$34,972	\$34,972	\$31,842	\$33,500	\$31,073	\$64,573
		\$2,644,578	\$2,522,464	\$2,408,364	\$2,384,464	\$2,250,507	\$124,966	\$2,375,473
TOTAL GENERAL FUND EXPENDITURES & TRANSFERS OUT		\$20,242,009	\$21,652,406	\$21,638,549	\$21,068,466	\$16,560,451	\$899,841	\$17,460,292
FUND BALANCE - October 1								
		\$8,256,913	\$8,170,448	\$9,098,935	\$9,098,935	\$8,575,828		\$8,575,828
Appropriation TO (FROM) Fund Balance								
		\$842,022	\$330,495	(\$1,046,025)	(\$523,107)	\$640,035	(\$567,840)	\$72,195
FUND BALANCE - September 30								
		\$9,098,935	\$8,500,943	\$8,052,910	\$8,575,828	\$9,215,863	(\$567,840)	\$8,648,023

EXPENDITURES	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Total FY 08/09 Budget
Personal Services	\$539,087	\$579,649	\$579,634	\$574,181	\$618,718
Operating Expenses	\$142,761	\$145,011	\$146,688	\$135,019	\$144,330
Capital Outlay	\$6,335	\$3,610	\$3,610	\$2,775	\$1,300
TOTAL EXPENDITURES	\$688,183	\$728,270	\$729,932	\$711,975	\$764,348

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

City Manager - 1200

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

City Clerk - 1210

City Clerk	1		1		1
Deputy City Clerk (FY 2007-1 of 2 positions allocated to 1342, except overtime costs)	1		1		1
Clerk Assistant	2		2		2
Total	4		4		4

TOTAL AUTHORIZED PERSONNEL

6		6		6
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NON - EMPLOYEE

Commission - 1100

Commissioners	5		5		5
Mayor	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 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 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	\$309,076	\$334,960	\$334,960	\$330,803	\$350,871	\$7,751	\$358,622
51210	Sick Leave Purchase	\$6,537	\$7,692	\$7,692	\$7,424	\$8,006	\$0	\$8,006
51214	Overtime Salaries	\$10,767	\$8,177	\$8,177	\$8,122	\$9,849	\$120	\$9,969
51330	Planning and Zoning Board	\$1,725	\$1,500	\$1,500	\$1,625	\$1,500	\$0	\$1,500
51340	Board of Adjustments	\$325	\$900	\$775	\$625	\$775	\$0	\$775
51360	Code Enforcement Board	\$1,225	\$2,000	\$2,000	\$2,200	\$2,000	\$0	\$2,000
51370	B.O.W.S. Board	\$1,500	\$2,000	\$2,000	\$1,750	\$2,000	\$0	\$2,000
51380	Pension Board of Trustees	\$1,075	\$750	\$750	\$750	\$750	\$0	\$750
51390	Districting Commission	\$75	\$0	\$0	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$23,612	\$25,179	\$25,289	\$24,969	\$25,560	\$245	\$25,805
52310	Health/Life Insurance/Dis Ins	\$24,942	\$31,388	\$31,388	\$31,388	\$32,730	\$49	\$32,779
52320	Workers' Comp. Insurance	\$1,207	\$1,073	\$1,073	\$1,060	\$1,132	\$22	\$1,154
52330	Pension Expense	\$45,332	\$50,284	\$50,284	\$49,719	\$59,715	\$1,181	\$60,896
52335	Deferred Comp - 457	\$19,827	\$20,500	\$20,500	\$20,500	\$20,500	\$0	\$20,500
52336	Deferred Comp - 401(a)	\$17,462	\$18,846	\$18,846	\$18,846	\$18,871	\$691	\$19,562
	Total Payroll	\$539,087	\$579,649	\$579,634	\$574,181	\$608,659	\$10,059	\$618,718
53113	Records Management Services	\$597	\$0	\$0	\$0	\$0	\$0	\$0
53120	Codification	\$2,336	\$6,000	\$6,000	\$7,450	\$6,000	\$0	\$6,000
53140	Pre-Employment/Physicals	\$11	\$90	\$90	\$90	\$0	\$0	\$0
53180	Consulting	\$263	\$0	\$262	\$262	\$0	\$0	\$0
53186	Outside Services	\$2,930	\$500	\$500	\$0	\$500	\$0	\$500
54010	Travel & Per Diem	\$15,041	\$17,700	\$11,275	\$9,525	\$14,525	\$0	\$14,525
54020	Auto Allowance	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800	\$0	\$4,800
54110	Telephone	\$3,938	\$7,783	\$7,673	\$6,900	\$7,300	\$0	\$7,300
54210	Postage	\$1,567	\$2,800	\$2,800	\$1,675	\$2,300	\$0	\$2,300
54630	Repair & Maintenance - Equipment	\$0	\$450	\$580	\$430	\$300	\$0	\$300
54633	Maintenance Agreements	\$73	\$498	\$498	\$280	\$305	\$0	\$305
54710	Election Printing	\$0	\$300	\$300	\$300	\$300	\$0	\$300
54730	Printing Expense	\$2,037	\$1,700	\$1,700	\$1,000	\$1,700	\$0	\$1,700
54731	Publications (previously #58200)	\$43,017	\$32,720	\$43,720	\$43,707	\$37,000	\$0	\$37,000
54800	Promotional Activities	\$22,624	\$6,250	\$9,750	\$9,350	\$8,750	\$0	\$8,750
54810	Employee Relations	\$0	\$100	\$100	\$0	\$0	\$0	\$0
54920	Legal Advertising	\$799	\$1,200	\$1,200	\$1,200	\$1,200	\$0	\$1,200
54950	Recording Fees	\$45	\$400	\$1,000	\$400	\$400	\$0	\$400
55110	Office Supplies	\$2,222	\$2,200	\$2,200	\$2,100	\$2,200	\$0	\$2,200
55120	Computer Supplies	\$1,209	\$900	\$900	\$800	\$900	\$0	\$900
55230	Operating Supplies	\$1,381	\$2,050	\$2,050	\$1,550	\$2,000	\$0	\$2,000
55230	90001 Operating Supplies - BOWS Board	\$0	\$3,000	\$3,000	\$2,155	\$845	\$0	\$845
55240	Uniforms	\$134	\$0	\$0	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$446	\$2,565	\$1,760	\$1,365	\$2,375	\$130	\$2,505
55278	Software	\$1,186	\$2,055	\$2,130	\$1,730	\$1,750	\$300	\$2,050
55410	Subscriptions	\$233	\$600	\$600	\$450	\$500	\$0	\$500
55411	Dues & Registrations	\$25,187	\$23,000	\$23,450	\$21,900	\$22,600	\$0	\$22,600
55430	Employee Development	\$685	\$1,000	\$1,000	\$500	\$250	\$0	\$250
55431	Employee Education Incentive	\$0	\$0	\$0	\$500	\$750	\$0	\$750
56910	Contingencies	\$0	\$1,500	\$1,500	\$0	\$1,500	\$0	\$1,500
58000	Grants & Aids	\$10,000	\$17,000	\$10,000	\$10,000	\$17,000	\$0	\$17,000
58300	Other Grants & Aids - Economic Development	\$0	\$5,850	\$5,850	\$4,600	\$5,850	\$0	\$5,850
	Total Operating	\$142,761	\$145,011	\$146,688	\$135,019	\$143,900	\$430	\$144,330
64200	Data Processing Equipment	\$6,335	\$3,610	\$3,610	\$2,775	\$0	\$1,300	\$1,300
64300	Furniture / Office Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$6,335	\$3,610	\$3,610	\$2,775	\$0	\$1,300	\$1,300
TOTAL EXECUTIVE - SUMMARY BUDGET		\$688,183	\$728,270	\$729,932	\$711,975	\$752,559	\$11,789	\$764,348

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 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
54010	Travel & Per Diem	\$11,082	\$12,000	\$5,450	\$5,000	\$9,000	\$0	\$9,000
54110	Telephone	\$2,049	\$4,962	\$4,962	\$4,900	\$5,000	\$0	\$5,000
54630	Rep. & Maint. - Equipment	\$0	\$100	\$100	\$100	\$100	\$0	\$100
54633	Maintenance Agreements	\$0	\$209	\$209	\$200	\$225	\$0	\$225
54730	Printing Expense	\$286	\$600	\$600	\$300	\$600	\$0	\$600
54731	Publications (previously #58200)	\$43,017	\$32,720	\$43,720	\$43,707	\$37,000	\$0	\$37,000
54800	XXXXX Promotion Expense (see below)	\$22,624	\$6,250	\$9,750	\$9,350	\$8,750	\$0	\$8,750
55230	Operating Supplies	\$195	\$600	\$600	\$450	\$600	\$0	\$600
55270	Small Tools & Equipment	\$0	\$775	\$700	\$500	\$775	\$0	\$775
55278	Software	\$0	\$230	\$305	\$230	\$250	\$0	\$250
55411	Dues & Registrations	\$18,037	\$15,400	\$15,850	\$16,100	\$15,000	\$0	\$15,000
58000	Grants & Aids ⁽¹⁾	\$10,000	\$17,000	\$10,000	\$10,000	\$17,000	\$0	\$17,000
58300	Other Grants & Aids - Economic Development ⁽²⁾	\$0	\$5,850	\$5,850	\$4,600	\$5,850	\$0	\$5,850
	Total Operating	\$107,290	\$96,696	\$98,096	\$95,437	\$100,150	\$0	\$100,150
64200	Data Processing Equipment	\$1,145	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$1,145	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL COMMISSION BUDGET		\$182,835	\$171,096	\$172,496	\$169,837	\$174,550	\$0	\$174,550

Promotion Expense:

Intergovernmental	<u>11001</u>	\$2,000
Appreciation Dinner (Boards & Committees)	<u>11002</u>	\$3,000
Flowers/Remembrance	<u>11006</u>	\$1,000
General	N/A	\$2,750
		<u>\$8,750</u>

(1) Grants & Aids:

WMFE	\$5,000
Other (criteria to be determined)	<u>\$12,000</u>
	<u>\$17,000</u>

(2) Economic Development:

Oviedo/Winter Springs Chamber	\$5,000
Seminole Chamber	<u>\$850</u>
	<u>\$5,850</u>

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 06/07 Actual</u>	<u>Original FY 07/08 Budget</u>	<u>Revised FY 07/08 Budget</u>	<u>Projected FY 07/08 Actual/Est</u>	<u>Baseline FY 08/09 Budget</u>	<u>New FY 08/09 Budget</u>	<u>Total FY 08/09 Budget</u>
51330	Planning and Zoning Board	\$1,725	\$1,500	\$1,500	\$1,625	\$1,500	\$0	\$1,500
51340	Board of Adjustments	\$325	\$900	\$775	\$625	\$775	\$0	\$775
51360	Code Enforcement Board	\$1,225	\$2,000	\$2,000	\$2,200	\$2,000	\$0	\$2,000
51370	B.O.W.S. Board	\$1,500	\$2,000	\$2,000	\$1,750	\$2,000	\$0	\$2,000
51380	Pension Board of Trustees	\$1,075	\$750	\$750	\$750	\$750	\$0	\$750
51390	Districting Commission	\$75	\$0	\$0	\$0	\$0	\$0	\$0
	Total Payroll	\$5,925	\$7,150	\$7,025	\$6,950	\$7,025	\$0	\$7,025
54010	Travel & Per Diem	\$221	\$150	\$275	\$275	\$275	\$0	\$275
55230	Operating Supplies	\$222	\$200	\$200	\$200	\$200	\$0	\$200
55230	90001 Oper Sup - BOWS Board	\$0	\$3,000	\$3,000	\$2,155	\$845	\$0	\$845
55411	Dues & Registrations	\$0	\$600	\$600	\$300	\$600	\$0	\$600
55430	Employee Development	\$48	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$491	\$3,950	\$4,075	\$2,930	\$1,920	\$0	\$1,920
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL BOARDS' BUDGET		\$6,416	\$11,100	\$11,100	\$9,880	\$8,945	\$0	\$8,945

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$159,330	\$165,803	\$165,803	\$165,803	\$172,859	\$6,336	\$179,195
51210	Sick Leave Purchase	\$5,116	\$5,612	\$5,612	\$5,320	\$5,824	\$0	\$5,824
51214	Overtime Salaries	\$705	\$2,122	\$2,122	\$2,122	\$2,178	\$29	\$2,207
52110	F.I.C.A. Taxes-City Portion	\$11,326	\$11,731	\$11,768	\$11,768	\$11,115	\$130	\$11,245
52310	Health/Life Insurance/Dis Ins	\$12,957	\$14,790	\$14,790	\$14,790	\$16,262	\$40	\$16,302
52320	Workers' Comp. Insurance	\$659	\$573	\$573	\$573	\$595	\$18	\$613
52330	Pension Expense	\$24,641	\$26,553	\$26,553	\$26,553	\$31,405	\$955	\$32,360
52335	Deferred Comp - 457	\$19,827	\$20,500	\$20,500	\$20,500	\$20,500	\$0	\$20,500
52336	Deferred Comp - 401(a)	\$17,462	\$18,846	\$18,846	\$18,846	\$18,871	\$691	\$19,562
	Total Payroll	\$252,023	\$266,530	\$266,567	\$266,275	\$279,609	\$8,199	\$287,808
53180	Consulting	\$263	\$0	\$262	\$262	\$0	\$0	\$0
53186	Outside Services	\$2,930	\$500	\$500	\$0	\$500	\$0	\$500
54010	Travel & Per Diem	\$584	\$2,800	\$2,800	\$1,500	\$2,500	\$0	\$2,500
54020	Auto Allowance	\$4,800	\$4,800	\$4,800	\$4,800	\$4,800	\$0	\$4,800
54110	Telephone	\$796	\$1,000	\$963	\$800	\$1,000	\$0	\$1,000
54210	Postage	\$164	\$300	\$300	\$175	\$300	\$0	\$300
54630	Repair & Maintenance - Equipment	\$0	\$100	\$230	\$230	\$100	\$0	\$100
54633	Maintenance Agreements	\$73	\$80	\$80	\$80	\$80	\$0	\$80
54730	Printing Expense	\$978	\$200	\$200	\$200	\$200	\$0	\$200
55110	Office Supplies	\$555	\$500	\$500	\$400	\$400	\$0	\$400
55120	Computer Supplies	\$379	\$400	\$400	\$300	\$300	\$0	\$300
55230	Operating Supplies	\$36	\$250	\$250	\$100	\$200	\$0	\$200
55240	Uniforms	\$134	\$0	\$0	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$48	\$525	\$395	\$200	\$400	\$0	\$400
55278	Software	\$293	\$325	\$325	\$0	\$0	\$0	\$0
55410	Subscriptions	\$40	\$200	\$200	\$50	\$100	\$0	\$100
55411	Dues & Registrations	\$2,399	\$3,000	\$3,000	\$2,500	\$3,000	\$0	\$3,000
56910	Contingencies	\$0	\$1,500	\$1,500	\$0	\$1,500	\$0	\$1,500
	Total Operating	\$14,472	\$16,480	\$16,705	\$11,597	\$15,380	\$0	\$15,380
64200	Data Processing Equipment	\$1,145	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$1,145	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL CITY MANAGER BUDGET		\$267,640	\$283,010	\$283,272	\$277,872	\$294,989	\$8,199	\$303,188

2008-2009 payroll costs include vacation/sick-leave pay-out for retiring Administrative Assistant.

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$149,746	\$169,157	\$169,157	\$165,000	\$178,012	\$1,415	\$179,427
51210	Sick Leave Purchase	\$1,421	\$2,080	\$2,080	\$2,104	\$2,182	\$0	\$2,182
51214	Overtime Salaries (for board clerks)	\$10,062	\$6,055	\$6,055	\$6,000	\$7,671	\$91	\$7,762
52110	F.I.C.A. Taxes-City Portion	\$12,286	\$13,448	\$13,521	\$13,201	\$14,445	\$115	\$14,560
52310	Health/Life Insurance	\$11,985	\$16,598	\$16,598	\$16,598	\$16,468	\$9	\$16,477
52320	Workers' Comp. Insurance	\$548	\$500	\$500	\$487	\$537	\$4	\$541
52330	Pension Expense	\$20,691	\$23,731	\$23,731	\$23,166	\$28,310	\$226	\$28,536
	Total Payroll	\$206,739	\$231,569	\$231,642	\$226,556	\$247,625	\$1,860	\$249,485
53113	Records Management Services	\$597	\$0	\$0	\$0	\$0	\$0	\$0
53120	Codification	\$2,336	\$6,000	\$6,000	\$7,450	\$6,000	\$0	\$6,000
53140	Pre-Employment/Physicals	\$11	\$90	\$90	\$90	\$0	\$0	\$0
54010	Travel & Per Diem	\$3,154	\$2,750	\$2,750	\$2,750	\$2,750	\$0	\$2,750
54110	Telephone	\$1,093	\$1,821	\$1,748	\$1,200	\$1,300	\$0	\$1,300
54210	Postage	\$1,403	\$2,500	\$2,500	\$1,500	\$2,000	\$0	\$2,000
54630	Repair & Maintenance - Equipment	\$0	\$250	\$250	\$100	\$100	\$0	\$100
54633	Maintenance Agreements	\$0	\$209	\$209	\$0	\$0	\$0	\$0
54710	Election Printing	\$0	\$300	\$300	\$300	\$300	\$0	\$300
54730	Printing Expense	\$773	\$900	\$900	\$500	\$900	\$0	\$900
54810	Employee Relations	\$0	\$100	\$100	\$0	\$0	\$0	\$0
54920	Legal Advertising	\$799	\$1,200	\$1,200	\$1,200	\$1,200	\$0	\$1,200
54950	Recording Fees	\$45	\$400	\$1,000	\$400	\$400	\$0	\$400
55110	Office Supplies	\$1,667	\$1,700	\$1,700	\$1,700	\$1,800	\$0	\$1,800
55120	Computer Supplies	\$830	\$500	\$500	\$500	\$600	\$0	\$600
55230	Operating Supplies	\$928	\$1,000	\$1,000	\$800	\$1,000	\$0	\$1,000
55270	Small Tools & Equipment	\$398	\$1,265	\$665	\$665	\$1,200	\$130	\$1,330
55278	Software	\$893	\$1,500	\$1,500	\$1,500	\$1,500	\$300	\$1,800
55410	Subscriptions	\$193	\$400	\$400	\$400	\$400	\$0	\$400
55411	Dues & Registrations	\$4,751	\$4,000	\$4,000	\$3,000	\$4,000	\$0	\$4,000
55430	Employee Development	\$637	\$1,000	\$1,000	\$500	\$250	\$0	\$250
55431	Employee Education Incentive	\$0	\$0	\$0	\$500	\$750	\$0	\$750
	Total Operating	\$20,508	\$27,885	\$27,812	\$25,055	\$26,450	\$430	\$26,880
64200	Data Processing Equipment	\$4,045	\$3,610	\$3,610	\$2,775	\$0	\$1,300	\$1,300
	Total Capital	\$4,045	\$3,610	\$3,610	\$2,775	\$0	\$1,300	\$1,300
TOTAL CITY CLERK BUDGET		\$231,292	\$263,064	\$263,064	\$254,386	\$274,075	\$3,590	\$277,665

Small Tools & Equipment:

UPS battery back-up \$130

Software:

Microsoft Professional \$300

Data Processing Equipment:

Personal Computer Dais (1) \$1,300

<u>EXPENDITURES</u>	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Total FY 08/09 Budget
Operating Expenses (FY 09 ¹)	\$606,700	\$478,300	\$681,032	\$730,022	\$719,795
Transfers	\$30,532	\$60,000	\$0	\$0	\$0
TOTAL EXPENDITURES	\$637,232	\$538,300	\$681,032	\$730,022	\$719,795

¹ Fiscal year 2009 operating expenses includes \$255,000 for implementation of the 3% pay increase across the board less 1% reduction in merit. This was decided at the Final Public Hearing on 9/22/08. Early in the fiscal year, this budget will be transferred to the appropriate payroll accounts.

Account Number	Description of Expenditure	FY 06/07	Original	Revised	Projected	Baseline	New	Total
		Actual	FY 07/08 Budget	FY 07/08 Budget	FY 07/08 Actual/Est	FY 08/09 Budget	FY 08/09 Budget	FY 08/09 Budget
53111	Legal Services - General	\$301,841	\$250,000	\$295,962	\$350,000	\$300,000	\$0	\$300,000
53117	Legal Services - Labor	\$1,705	\$10,000	\$10,000	\$10,000	\$1,000	\$0	\$1,000
53119	Special Legal Services	\$84,929	\$10,000	\$10,000	\$20,000	\$30,000	\$0	\$30,000
53121	Court Services	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0
53161	Consulting - Compensation Study	\$0	\$0	\$5,900	\$5,900	\$0	\$0	\$0
53180	Consulting Services	\$17,714	\$0	\$12,814	\$12,814	\$0	\$0	\$0
53199	Legislative Services	\$4,850	\$5,000	\$0	\$0	\$5,000	\$0	\$5,000
53410	Billing Services Cost - Ad Valorem	\$829	\$1,000	\$1,000	\$820	\$1,000	\$0	\$1,000
53411	Bank Service Charges	\$5,927	\$7,000	\$7,000	\$7,000	\$7,000	\$0	\$7,000
54450	Property Lease Costs (Wagner Curve)	\$34,735	\$0	\$4,065	\$4,065	\$0	\$0	\$0
54451	Trail Lease Costs	\$300	\$300	\$300	\$300	\$300	\$0	\$300
54800	90300 Promotion - Concert Series	\$3,738	\$0	\$0	\$0	\$0	\$0	\$0
55201	US 17-92 Tax Payment	\$150,132	\$150,000	\$110,773	\$110,773	\$95,495	\$0	\$95,495
56910	Contingencies	\$0	\$25,000	\$14,868	\$0	\$25,000	\$255,000	\$280,000
58300	Other Grants & Aids - Economic Development	\$0	\$0	\$208,350	\$208,350	\$0	\$0	\$0
	Total Operating	\$606,700	\$478,300	\$681,032	\$730,022	\$464,795	\$255,000	\$719,795
58125	Transfer to Public Facilities CP Fund #312	\$30,532	\$0	\$0	\$0	\$0	\$0	\$0
	70105 Transfer to 2004 CP Debt Svc							
58160	Fund (Senior Ctr)	\$0	\$60,000	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$30,532	\$60,000	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL GENERAL GOV'T - SUMMARY BUDGET		\$637,232	\$538,300	\$681,032	\$730,022	\$464,795	\$255,000	\$719,795

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 06/07 Actual</u>	<u>Original FY 07/08 Budget</u>	<u>Revised FY 07/08 Budget</u>	<u>Projected FY 07/08 Actual/Est</u>	<u>Baseline FY 08/09 Budget</u>	<u>New FY 08/09 Budget</u>	<u>Total FY 08/09 Budget</u>
53111	Legal Services - General	\$301,841	\$250,000	\$295,962	\$350,000	\$300,000	\$0	\$300,000
53117	Legal Services - Labor	\$1,705	\$10,000	\$10,000	\$10,000	\$1,000	\$0	\$1,000
53119	Special Legal Services	\$84,929	\$10,000	\$10,000	\$20,000	\$30,000	\$0	\$30,000
	Total Operating	\$388,475	\$270,000	\$315,962	\$380,000	\$331,000	\$0	\$331,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL LEGAL SERVICES BUDGET	\$388,475	\$270,000	\$315,962	\$380,000	\$331,000	\$0	\$331,000

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 06/07 Actual</u>	<u>Original FY 07/08 Budget</u>	<u>Revised FY 07/08 Budget</u>	<u>Projected FY 07/08 Actual/Est</u>	<u>Baseline FY 08/09 Budget</u>	<u>New FY 08/09 Budget</u>	<u>Total FY 08/09 Budget</u>
53121	Court Services	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL CODE ENF. COURT BUDGET		\$0	\$20,000	\$0	\$0	\$0	\$0	\$0

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
53161	Consulting - Compensation Study ²	\$0	\$0	\$5,900	\$5,900	\$0	\$0	\$0
53180	Consulting Services	\$17,714	\$0	\$12,814	\$12,814	\$0	\$0	\$0
53199	Legislative Services	\$4,850	\$5,000	\$0	\$0	\$5,000	\$0	\$5,000
53410	Billing Services Cost - Ad Valorem	\$829	\$1,000	\$1,000	\$820	\$1,000	\$0	\$1,000
53411	Bank Service Charges	\$5,927	\$7,000	\$7,000	\$7,000	\$7,000	\$0	\$7,000
54450	Property Lease Costs (Wagner Curve)	\$34,735	\$0	\$4,065	\$4,065	\$0	\$0	\$0
54451	Trail Lease Costs	\$300	\$300	\$300	\$300	\$300	\$0	\$300
54800	Promotion - Concert Series	\$3,738	\$0	\$0	\$0	\$0	\$0	\$0
55201	US 17-92 Tax Payment	\$150,132	\$150,000	\$110,773	\$110,773	\$95,495	\$0	\$95,495
56910	Contingencies	\$0	\$25,000	\$14,868	\$0	\$25,000	\$255,000	\$280,000
58300	Other Grants & Aids - Economic Development	\$0	\$0	\$208,350	\$208,350	\$0	\$0	\$0
	Total Operating	\$218,225	\$188,300	\$365,070	\$350,022	\$133,795	\$255,000	\$388,795
58125	Transfer to Trans Impact Fee Fund #140	\$30,532	\$0	\$0	\$0	\$0	\$0	\$0
58160	Ctr) ¹	\$0	\$60,000	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$30,532	\$60,000	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL GENERAL BUDGET	\$248,757	\$248,300	\$365,070	\$350,022	\$133,795	\$255,000	\$388,795

¹ In fiscal year 2008, \$750,000 was drawn down from a SunTrust line of credit for the Senior Center Expansion. These funds will be transferred to the 2004 Line of Credit Debt Service Fund (#230) for interest and principal reduction via division 7251 - Senior Center Pool.

² The \$255,000 indicated in fiscal year 2009 represents a 'place holder' for implementation of the 3% pay increase across the board less the 1% reduction in merit. This was decided at the Final Public Hearing on 9/22/08. Early in the fiscal year, this budget will be transferred to the appropriate payroll accounts.

EXPENDITURES	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Total FY 08/09 Budget
Personal Services	\$698,192	\$803,455	\$803,528	\$785,492	\$867,105
Operating Supplies	\$285,546	\$356,408	\$362,585	\$321,851	\$341,075
Capital Outlay	\$10,576	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$994,314	\$1,159,863	\$1,166,113	\$1,107,343	\$1,208,180

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

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		3
Data Entry Clerk (from Fire Dep't)	-		-		1
Revenue Officer	1		1		1
Utility Billing Accountant	0		1		1
Utility Billing Specialist	3		2		2
Total	8		8		9

TOTAL AUTHORIZED PERSONNEL	15		15		16
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Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$537,240	\$591,835	\$591,835	\$591,671	\$620,435	\$11,808	\$632,243
51210	Sick Leave Purchase	\$3,875	\$3,881	\$3,881	\$3,401	\$5,904	\$0	\$5,904
51214	Overtime Salaries	\$2,305	\$14,178	\$14,178	\$4,500	\$8,728	\$174	\$8,902
52110	F.I.C.A. Taxes-City Portion	\$40,195	\$46,657	\$46,730	\$45,780	\$48,583	\$917	\$49,500
52310	Health/Life Insurance/Dis Ins	\$45,528	\$62,835	\$62,835	\$57,533	\$71,583	\$75	\$71,658
52320	Workers' Comp. Insurance	\$1,865	\$1,733	\$1,733	\$1,665	\$1,806	\$34	\$1,840
52330	Pension Expense	\$67,184	\$82,336	\$82,336	\$80,942	\$95,260	\$1,798	\$97,058
	Total Payroll	\$698,192	\$803,455	\$803,528	\$785,492	\$852,299	\$14,806	\$867,105
53180	Consultant Services	\$1,000	\$2,200	\$6,700	\$5,000	\$500	\$0	\$500
53186	Outside Services - Temp Serv.	\$8,875	\$500	\$500	\$0	\$0	\$0	\$0
53188	Contract Services	\$119,643	\$171,815	\$158,995	\$145,250	\$144,516	\$26,424	\$170,940
53210	Audit Services	\$30,700	\$37,500	\$37,500	\$27,600	\$32,100	\$0	\$32,100
53410	Contractual Service Costs	\$0	\$0	\$0	\$0	\$0	\$5,500	\$5,500
54010	Travel & Per Diem	\$1,622	\$5,464	\$5,464	\$3,300	\$3,260	\$0	\$3,260
54110	Telephone	\$1,263	\$1,959	\$3,286	\$3,286	\$1,950	\$0	\$1,950
54210	Postage	\$62,099	\$67,500	\$66,155	\$64,500	\$64,790	\$3,910	\$68,700
54410	Equipment Rental	\$0	\$150	\$150	\$0	\$0	\$0	\$0
54510	General Insurance	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$0	\$15,000
54630	Repair & Maintenance - Equip	\$210	\$2,825	\$2,825	\$825	\$825	\$0	\$825
54632	Software Maintenance & License	\$395	\$2,500	\$2,500	\$800	\$925	\$0	\$925
54633	Maint. Agree & Contracts	\$7,123	\$10,500	\$15,000	\$15,000	\$7,500	\$1,350	\$8,850
54660	Repair & Maintenance - Building	\$175	\$0	\$0	\$0	\$0	\$0	\$0
54720	Copy Machine Supplies	\$0	\$300	\$300	\$0	\$0	\$0	\$0
54730	Printing Expense	\$13,938	\$9,280	\$15,200	\$14,600	\$8,980	\$620	\$9,600
54920	Legal Advertising	\$1,343	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$1,500
54930	Classified Advertising	\$0	\$150	\$150	\$0	\$0	\$0	\$0
54950	Recording Fees	\$20	\$0	\$600	\$600	\$150	\$0	\$150
55110	Office Supplies	\$4,804	\$4,500	\$4,500	\$5,000	\$5,000	\$0	\$5,000
55120	Computer Supplies	\$5,887	\$4,000	\$5,000	\$5,000	\$4,000	\$0	\$4,000
55230	Operating Supplies	\$2,534	\$2,850	\$2,850	\$2,850	\$2,550	\$0	\$2,550
55270	Small Tools & Equipment	\$2,138	\$5,450	\$5,100	\$4,400	\$2,000	\$0	\$2,000
55278	New Software-Systems	\$2,856	\$0	\$2,580	\$2,000	\$0	\$0	\$0
55410	Subscriptions	\$0	\$100	\$100	\$0	\$0	\$0	\$0
55411	Dues & Registrations	\$1,140	\$2,265	\$2,265	\$1,450	\$1,775	\$0	\$1,775
55430	Employee Development	\$2,371	\$8,100	\$8,100	\$3,625	\$5,950	\$0	\$5,950
	Total Operating	\$285,546	\$356,408	\$362,585	\$321,851	\$303,271	\$37,804	\$341,075
64200	Data Processing Equipment	\$10,576	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$10,576	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL FINANCE - SUMMARY BUDGET		\$994,314	\$1,159,863	\$1,166,113	\$1,107,343	\$1,155,570	\$52,610	\$1,208,180

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$329,915	\$340,067	\$340,067	\$340,587	\$343,309	\$9,016	\$352,325
51210	Sick Leave Purchase	\$3,060	\$2,552	\$2,552	\$2,553	\$3,648	\$0	\$3,648
51214	Overtime Salaries	\$1,337	\$7,407	\$7,407	\$2,500	\$3,679	\$109	\$3,788
52110	F.I.C.A. Taxes-City Portion	\$24,336	\$26,777	\$26,850	\$26,350	\$26,824	\$698	\$27,522
52310	Health/Life Insurance/Dis Ins	\$35,045	\$39,186	\$39,186	\$34,788	\$39,583	\$57	\$39,640
52320	Workers' Comp. Insurance	\$1,148	\$995	\$995	\$965	\$997	\$26	\$1,023
52330	Pension Expense	\$41,519	\$47,253	\$47,253	\$46,661	\$52,595	\$1,369	\$53,964
	Total Payroll	\$436,360	\$464,237	\$464,310	\$454,404	\$470,635	\$11,275	\$481,910
53140	Pre-Employment/Physicals	\$82	\$0	\$0	\$0	\$0	\$0	\$0
53180	Consultant Services	\$1,000	\$2,200	\$2,200	\$500	\$500	\$0	\$500
53186	Outside Services - Temp Serv.	\$0	\$500	\$500	\$0	\$0	\$0	\$0
53210	Audit Services	\$15,350	\$20,000	\$20,000	\$13,800	\$16,050	\$0	\$16,050
53410	Contractual Service Costs	\$0	\$0	\$0	\$0	\$0	\$5,500	\$5,500
54010	Travel & Per Diem	\$205	\$3,564	\$3,564	\$1,400	\$1,600	\$0	\$1,600
54110	Telephone	\$962	\$1,309	\$1,236	\$1,236	\$1,300	\$0	\$1,300
54210	Postage	\$2,138	\$4,500	\$3,920	\$3,200	\$3,500	\$0	\$3,500
54410	Equipment Rental	\$0	\$150	\$150	\$0	\$0	\$0	\$0
54630	Repair & Maintenance - Equip	\$210	\$325	\$325	\$325	\$325	\$0	\$325
54632	Software Maintenance & License	\$395	\$500	\$500	\$500	\$525	\$0	\$525
54633	Maint. Agree & Contracts	\$0	\$0	\$0	\$0	\$0	\$1,350	\$1,350
54730	Printing Expense	\$2,182	\$2,600	\$2,600	\$2,000	\$2,300	\$0	\$2,300
54920	Legal Advertising	\$1,035	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$1,500
54930	Classified Advertising	\$0	\$150	\$150	\$0	\$0	\$0	\$0
55110	Office Supplies	\$2,455	\$2,000	\$2,000	\$2,500	\$2,500	\$0	\$2,500
55120	Computer Supplies	\$1,774	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$2,000
55230	Operating Supplies	\$620	\$1,050	\$1,050	\$1,050	\$1,050	\$0	\$1,050
55270	Small Tools & Equipment	\$1,173	\$1,450	\$1,200	\$500	\$500	\$0	\$500
55278	New Software-Systems	\$1,751	\$0	\$830	\$250	\$0	\$0	\$0
55410	Subscriptions	\$0	\$100	\$100	\$0	\$0	\$0	\$0
55411	Dues & Registrations	\$1,140	\$1,765	\$1,765	\$1,200	\$1,525	\$0	\$1,525
55430	Employee Development	\$2,371	\$6,600	\$6,600	\$2,125	\$4,450	\$0	\$4,450
	Total Operating	\$34,843	\$52,263	\$52,190	\$34,086	\$39,625	\$6,850	\$46,475
64200	Data Processing Equipment	\$8,030	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$8,030	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL FINANCE - GENERAL BUDGET		\$479,233	\$516,500	\$516,500	\$488,490	\$510,260	\$18,125	\$528,385

Contractual Service Costs:

Bond Arbitrage Services \$5,500

Maint. Agree & Contracts:

Envelope Stuffer \$1,350

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

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$207,325	\$251,768	\$251,768	\$251,084	\$277,126	\$2,792	\$279,918
51210	Sick Leave Purchase	\$815	\$1,329	\$1,329	\$848	\$2,256	\$0	\$2,256
51214	Overtime Salaries	\$968	\$6,771	\$6,771	\$2,000	\$5,049	\$65	\$5,114
52110	F.I.C.A. Taxes-City Portion	\$15,859	\$19,880	\$19,880	\$19,430	\$21,759	\$219	\$21,978
52310	Health/Life Insurance	\$10,483	\$23,649	\$23,649	\$22,745	\$32,000	\$18	\$32,018
52320	Workers' Comp. Insurance	\$717	\$738	\$738	\$700	\$809	\$8	\$817
52330	Pension Expense	\$25,665	\$35,083	\$35,083	\$34,281	\$42,665	\$429	\$43,094
	Total Payroll	\$261,832	\$339,218	\$339,218	\$331,088	\$381,664	\$3,531	\$385,195
53140	Pre-Employment/Physicals	\$328	\$0	\$265	\$265	\$0	\$0	\$0
53180	Consultant Services	\$0	\$0	\$4,500	\$4,500	\$0	\$0	\$0
53186	Outside Serv.-Temp Services	\$8,875	\$0	\$0	\$0	\$0	\$0	\$0
53188	Contract Services	\$119,643	\$171,815	\$158,995	\$145,250	\$144,516	\$26,424	\$170,940
53210	Audit Services	\$15,350	\$17,500	\$17,500	\$13,800	\$16,050	\$0	\$16,050
54010	Travel & Per Diem	\$1,417	\$1,900	\$1,900	\$1,900	\$1,660	\$0	\$1,660
54110	Telephone	\$301	\$650	\$2,050	\$2,050	\$650	\$0	\$650
54210	Postage	\$59,961	\$63,000	\$62,235	\$61,300	\$61,290	\$3,910	\$65,200
54510	General Insurance	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$0	\$15,000
54630	Repair & Maintenance - Equipment	\$0	\$2,500	\$2,500	\$500	\$500	\$0	\$500
54632	Software Maintenance & License	\$0	\$2,000	\$2,000	\$300	\$400	\$0	\$400
54633	Maint Agree & Contracts	\$7,123	\$10,500	\$15,000	\$15,000	\$7,500	\$0	\$7,500
54660	Repair & Maintenance - Building	\$175	\$0	\$0	\$0	\$0	\$0	\$0
54720	Copy Machine Supplies	\$0	\$300	\$300	\$0	\$0	\$0	\$0
54730	Printing Expense	\$11,756	\$6,680	\$12,600	\$12,600	\$6,680	\$620	\$7,300
54920	Legal Advertising	\$308	\$0	\$0	\$0	\$0	\$0	\$0
54950	Recording Fees	\$20	\$0	\$600	\$600	\$150	\$0	\$150
55110	Office Supplies	\$2,349	\$2,500	\$2,500	\$2,500	\$2,500	\$0	\$2,500
55120	Computer Supplies	\$4,113	\$2,000	\$3,000	\$3,000	\$2,000	\$0	\$2,000
55230	Operating Supplies	\$1,914	\$1,800	\$1,800	\$1,800	\$1,500	\$0	\$1,500
55270	Small Tools & Equipment	\$965	\$4,000	\$3,900	\$3,900	\$1,500	\$0	\$1,500
55278	New Software-Systems	\$1,105	\$0	\$1,750	\$1,750	\$0	\$0	\$0
55411	Dues & Registrations	\$0	\$500	\$500	\$250	\$250	\$0	\$250
55430	Employee Development	\$0	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$1,500
	Total Operating	\$250,703	\$304,145	\$310,395	\$287,765	\$263,646	\$30,954	\$294,600
64200	Data Processing Equipment	\$2,546	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$2,546	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL UTILITY BILLING BUDGET		\$515,081	\$643,363	\$649,613	\$618,853	\$645,310	\$34,485	\$679,795

The italicized amounts in 'New' column are the result of anticipated new construction.

Note: In FY09, new 'Contract Services' also includes a full year of bill print outsourcing services. This service was originally budgeted for a full year in FY08, but due to a lengthy program implementation phase this service will not require the full year's budget.

<u>EXPENDITURES</u>	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Total FY 08/09 Budget
Personal Services	\$300,304	\$324,000	\$324,073	\$318,894	\$339,312
Operating Expenses	\$690,828	\$860,271	\$929,011	\$817,325	\$650,305
Capital Outlay	\$7,614	\$44,000	\$44,100	\$7,137	\$37,750
TOTAL EXPENDITURES	\$998,746	\$1,228,271	\$1,297,184	\$1,143,356	\$1,027,367

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

Administration - 1350

General Services Director	1		1		1
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Human Resources - 1310

Human Resources Coordinator	1		1		1
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Purchasing - 1330

Purchasing Coordinator	1		1		1
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City Hall - 1910

City Hall Custodian	1		1		1
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Operator - 1915

Operator (approved 11/15/05) Under the direction of IS	1		1		1
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TOTAL AUTHORIZED PERSONNEL	5		5		5
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Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$226,014	\$235,288	\$235,288	\$235,288	\$238,357	\$5,888	\$244,245
51210	Sick Leave Purchase	\$1,672	\$1,679	\$1,679	\$1,731	\$5,062	\$0	\$5,062
51214	Overtime Salaries	\$200	\$7,762	\$7,762	\$2,806	\$2,014	\$48	\$2,062
51230	Compensated Absences	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$16,931	\$18,721	\$18,794	\$18,710	\$18,776	\$453	\$19,229
52310	Health/Life Insurance/Dis Ins	\$24,846	\$26,002	\$26,002	\$26,002	\$29,438	\$36	\$29,474
52320	Workers' Comp. Insurance	\$1,421	\$1,508	\$1,508	\$1,466	\$1,491	\$43	\$1,534
52330	Pension Expense	\$29,220	\$33,040	\$33,040	\$32,891	\$36,816	\$890	\$37,706
	Total Payroll	\$300,304	\$324,000	\$324,073	\$318,894	\$331,954	\$7,358	\$339,312
52510	Unemployment Compensation	\$18,025	\$10,000	\$10,000	\$12,000	\$12,000	\$0	\$12,000
53140	Pre-Employment/Physicals	\$586	\$0	\$0	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$281	\$1,300	\$1,225	\$925	\$1,200	\$0	\$1,200
54110	Telephone	\$16,109	\$21,685	\$21,927	\$19,050	\$19,300	\$0	\$19,300
54210	Postage	\$801	\$500	\$500	\$975	\$1,100	\$0	\$1,100
54311	Utility Services - City Hall	\$57,668	\$70,000	\$70,000	\$62,000	\$74,455	\$0	\$74,455
54510	General Insurance	\$475,575	\$561,136	\$561,136	\$525,000	\$352,100	\$0	\$352,100
54511	General Insurance Settlements	\$39,254	\$100,000	\$100,000	\$50,000	\$100,000	\$0	\$100,000
54630	Repair & Maintenance - Equipment	\$0	\$150	\$150	\$0	\$0	\$0	\$0
54633	Maint Agree & Contracts	\$2,663	\$4,200	\$4,200	\$2,600	\$3,000	\$0	\$3,000
54650	Repair & Maintenance - Vehicle	\$49	\$500	\$500	\$200	\$500	\$0	\$500
54661	Repair & Maintenance - City Hall	\$17,970	\$25,000	\$81,862	\$80,500	\$25,000	\$0	\$25,000
54682	Repair & Maintenance - Grounds	\$23,948	\$9,450	\$14,450	\$14,000	\$11,000	\$0	\$11,000
54720	Fax & Copy Machine Supplies & Lease	\$9,500	\$14,000	\$14,000	\$10,000	\$12,000	\$0	\$12,000
54730	Printing Expense	\$53	\$650	\$850	\$0	\$650	\$0	\$650
54810	Employee Relations	\$13,311	\$15,400	\$15,400	\$15,400	\$15,500	\$0	\$15,500
54930	Classified Advertising	\$2,110	\$5,150	\$5,150	\$6,000	\$5,000	\$0	\$5,000
55110	Office Supplies	\$5,209	\$4,500	\$6,000	\$5,325	\$5,300	\$0	\$5,300
55120	Computer / Printer / Fax Supplies	\$575	\$1,700	\$1,775	\$1,150	\$1,400	\$0	\$1,400
55210	Fuel & Oil	\$226	\$1,500	\$1,500	\$1,200	\$1,500	\$0	\$1,500
55220	Tires	\$0	\$100	\$100	\$100	\$100	\$0	\$100
55230	Operating Supplies	\$623	\$1,000	\$1,000	\$725	\$950	\$0	\$950
55240	Uniforms	\$357	\$600	\$600	\$50	\$300	\$0	\$300
55260	Janitorial Supplies	\$3,365	\$4,000	\$4,000	\$3,000	\$4,000	\$0	\$4,000
55270	Small Tools & Equipment	\$657	\$2,200	\$7,136	\$5,625	\$1,000	\$0	\$1,000
55275	Comm/Cable Service & Support	\$0	\$1,200	\$1,200	\$0	\$0	\$0	\$0
55278	Software Systems	\$293	\$400	\$400	\$300	\$100	\$0	\$100
55410	Subscriptions	\$0	\$100	\$100	\$0	\$100	\$0	\$100
55411	Dues & Registrations	\$151	\$1,000	\$925	\$525	\$650	\$0	\$650
55430	Employee Development	\$350	\$1,850	\$1,925	\$675	\$1,600	\$0	\$1,600
55470	Reference Library Expense	\$69	\$1,000	\$1,000	\$0	\$500	\$0	\$500
	Total Operating	\$690,828	\$860,271	\$929,011	\$817,325	\$650,305	\$0	\$650,305
62000	Building	\$0	\$4,000	\$4,100	\$4,067	\$0	\$0	\$0
63000	Improvements	\$0	\$40,000	\$36,930	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$2,614	\$0	\$0	\$0	\$0	\$0	\$0
65000	Construction in Progress	\$5,000	\$0	\$3,070	\$3,070	\$37,750	\$0	\$37,750
	Total Capital	\$7,614	\$44,000	\$44,100	\$7,137	\$37,750	\$0	\$37,750
TOTAL GENERAL SERVICES - SUMMARY BUDGET		\$998,746	\$1,228,271	\$1,297,184	\$1,143,356	\$1,020,009	\$7,358	\$1,027,367

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$76,703	\$80,046	\$80,046	\$80,046	\$80,823	\$2,425	\$83,248
51210	Sick Leave Purchase	\$0	\$0	\$0	\$0	\$1,554	\$0	\$1,554
51214	Overtime Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$5,863	\$6,123	\$6,196	\$6,196	\$6,302	\$185	\$6,487
52310	Health/Life Insurance/Dis Ins	\$4,723	\$5,013	\$5,013	\$5,013	\$5,627	\$15	\$5,642
52320	Workers' Comp. Insurance	\$0	\$228	\$228	\$228	\$234	\$7	\$241
52330	Pension Expense	\$9,803	\$10,807	\$10,807	\$10,807	\$12,357	\$364	\$12,721
	Total Payroll	\$97,092	\$102,217	\$102,290	\$102,290	\$106,897	\$2,996	\$109,893
54010	Travel & Per Diem	\$213	\$1,000	\$1,000	\$800	\$1,000	\$0	\$1,000
54110	Telephone	\$987	\$1,635	\$1,562	\$1,000	\$1,200	\$0	\$1,200
54210	Postage	\$0	\$100	\$100	\$100	\$100	\$0	\$100
54730	Printing Expense	\$0	\$50	\$50	\$0	\$50	\$0	\$50
54930	Classified Advertising	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55110	Office Supplies	\$146	\$300	\$300	\$150	\$200	\$0	\$200
55120	Computer / Printer / Fax Supplies	\$130	\$300	\$300	\$200	\$200	\$0	\$200
55230	Operating Supplies	\$192	\$300	\$300	\$200	\$300	\$0	\$300
55240	Uniforms	\$238	\$100	\$100	\$50	\$100	\$0	\$100
55270	Small Tools & Equipment	\$148	\$1,450	\$1,450	\$400	\$300	\$0	\$300
55278	Software Systems	\$293	\$300	\$300	\$300	\$100	\$0	\$100
55410	Subscriptions	\$0	\$100	\$100	\$0	\$100	\$0	\$100
55411	Dues & Registrations	\$25	\$300	\$300	\$100	\$100	\$0	\$100
55430	Employee Development	\$200	\$1,000	\$1,000	\$500	\$1,000	\$0	\$1,000
	Total Operating	\$2,572	\$6,935	\$6,862	\$3,800	\$4,750	\$0	\$4,750
64200	Data Processing Equipment	\$2,614	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$2,614	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL GEN SVC-ADMIN BUDGET		\$102,278	\$109,152	\$109,152	\$106,090	\$111,647	\$2,996	\$114,643

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$58,882	\$61,219	\$61,219	\$61,219	\$62,063	\$1,603	\$63,666
51210	Sick Leave Purchase	\$0	\$0	\$0	\$0	\$1,194	\$0	\$1,194
51214	Overtime Salaries	\$0	\$3,061	\$3,061	\$1,000	\$621	\$16	\$637
52110	F.I.C.A. Taxes-City Portion	\$4,473	\$4,918	\$4,918	\$4,918	\$4,887	\$124	\$5,011
52310	Health/Life Insurance/Dis Ins	\$4,665	\$4,886	\$4,886	\$4,886	\$5,509	\$10	\$5,519
52320	Workers' Comp. Insurance	\$201	\$183	\$183	\$183	\$182	\$5	\$187
52330	Pension Expense	\$7,527	\$8,678	\$8,678	\$8,678	\$9,582	\$243	\$9,825
	Total Payroll	\$75,748	\$82,945	\$82,945	\$80,884	\$84,038	\$2,001	\$86,039
53140	Pre-Employment/Physicals	\$586	\$0	\$0	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$0	\$200	\$200	\$100	\$100	\$0	\$100
54110	Telephone	\$22	\$50	\$50	\$50	\$100	\$0	\$100
54210	Postage	\$681	\$300	\$300	\$700	\$800	\$0	\$800
54730	Printing Expense	\$0	\$500	\$700	\$0	\$500	\$0	\$500
54810	Employee Relations	\$13,311	\$15,400	\$15,400	\$15,400	\$15,500	\$0	\$15,500
54930	Classified Advertising	\$2,110	\$5,150	\$5,150	\$6,000	\$5,000	\$0	\$5,000
55110	Office Supplies	\$387	\$400	\$400	\$50	\$300	\$0	\$300
55120	Computer / Printer / Fax Supplies	\$64	\$200	\$200	\$50	\$200	\$0	\$200
55230	Operating Supplies	\$274	\$100	\$100	\$100	\$100	\$0	\$100
55270	Small Tools & Equipment	\$27	\$400	\$200	\$50	\$100	\$0	\$100
55411	Dues & Registrations	\$0	\$200	\$200	\$0	\$200	\$0	\$200
55430	Employee Development	\$0	\$750	\$750	\$0	\$500	\$0	\$500
	Total Operating	\$17,462	\$23,650	\$23,650	\$22,500	\$23,400	\$0	\$23,400
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL HUMAN RESOURCES BUDGET		\$93,210	\$106,595	\$106,595	\$103,384	\$107,438	\$2,001	\$109,439

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$44,104	\$45,895	\$45,895	\$45,895	\$46,798	\$702	\$47,500
51210	Sick Leave Purchase	\$1,672	\$1,679	\$1,679	\$1,731	\$1,800	\$0	\$1,800
51214	Overtime Salaries	\$0	\$2,295	\$2,295	\$500	\$468	\$7	\$475
52110	F.I.C.A. Taxes-City Portion	\$3,497	\$3,814	\$3,814	\$3,814	\$3,754	\$54	\$3,808
52310	Health/Life Insurance/Dis Ins	\$4,591	\$4,784	\$4,784	\$4,784	\$5,413	\$4	\$5,417
52320	Workers' Comp. Insurance	\$157	\$142	\$142	\$142	\$139	\$2	\$141
52330	Pension Expense	\$5,863	\$6,732	\$6,732	\$6,732	\$7,360	\$106	\$7,466
	Total Payroll	\$59,884	\$65,341	\$65,341	\$63,598	\$65,732	\$875	\$66,607
54010	Travel & Per Diem	\$68	\$100	\$25	\$25	\$100	\$0	\$100
54210	Postage	\$120	\$100	\$100	\$175	\$200	\$0	\$200
54630	Repair & Maintenance - Equipment	\$0	\$150	\$150	\$0	\$0	\$0	\$0
54730	Printing Expense	\$53	\$100	\$100	\$0	\$100	\$0	\$100
55110	Office Supplies	\$104	\$200	\$200	\$125	\$200	\$0	\$200
55120	Computer / Printer / Fax Supplies	\$210	\$600	\$675	\$300	\$400	\$0	\$400
55230	Operating Supplies	\$16	\$100	\$100	\$25	\$50	\$0	\$50
55270	Small Tools & Equipment	\$81	\$50	\$50	\$25	\$200	\$0	\$200
55278	Software Systems	\$0	\$100	\$100	\$0	\$0	\$0	\$0
55411	Dues & Registrations	\$126	\$500	\$425	\$425	\$350	\$0	\$350
55430	Employee Development	\$150	\$100	\$175	\$175	\$100	\$0	\$100
	Total Operating	\$928	\$2,100	\$2,100	\$1,275	\$1,700	\$0	\$1,700
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL PURCHASING BUDGET		\$60,812	\$67,441	\$67,441	\$64,873	\$67,432	\$875	\$68,307

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$21,201	\$22,002	\$22,002	\$22,002	\$21,948	\$713	\$22,661
51210	Sick Leave Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$200	\$1,100	\$1,100	\$0	\$658	\$21	\$679
52110	F.I.C.A. Taxes-City Portion	\$1,181	\$1,768	\$1,768	\$1,684	\$1,729	\$56	\$1,785
52310	Health/Life Insurance	\$6,402	\$6,668	\$6,668	\$6,668	\$7,603	\$4	\$7,607
52320	Workers' Comp. Insurance	\$975	\$877	\$877	\$835	\$858	\$28	\$886
52330	Pension Expense	\$2,734	\$3,119	\$3,119	\$2,970	\$3,391	\$110	\$3,501
	Total Payroll	\$32,693	\$35,534	\$35,534	\$34,159	\$36,187	\$932	\$37,119
54110	Telephone	\$15,100	\$20,000	\$20,315	\$18,000	\$18,000	\$0	\$18,000
54311	Utility Services - City Hall	\$57,668	\$70,000	\$70,000	\$62,000	\$74,455	\$0	\$74,455
54633	Maint. Agree & Contracts	\$2,663	\$4,200	\$4,200	\$2,600	\$3,000	\$0	\$3,000
54650	Repair & Maintenance - Vehicles	\$49	\$500	\$500	\$200	\$500	\$0	\$500
54661	Repair & Maintenance - City Hall	\$17,970	\$25,000	\$81,862	\$80,500	\$25,000	\$0	\$25,000
54682	Repair & Maintenance - Grounds	\$23,948	\$9,450	\$14,450	\$14,000	\$11,000	\$0	\$11,000
54720	Fax & Copy Machine Supplies & Lease	\$9,500	\$14,000	\$14,000	\$10,000	\$12,000	\$0	\$12,000
55110	Office Supplies	\$4,572	\$3,500	\$5,000	\$5,000	\$4,500	\$0	\$4,500
55120	Computer / Printer / Fax Supplies	\$171	\$500	\$500	\$500	\$500	\$0	\$500
55210	Fuel & Oil	\$226	\$1,500	\$1,500	\$1,200	\$1,500	\$0	\$1,500
55220	Tires	\$0	\$100	\$100	\$100	\$100	\$0	\$100
55230	Operating Supplies	\$141	\$500	\$500	\$400	\$500	\$0	\$500
55240	Uniforms	\$119	\$300	\$300	\$0	\$200	\$0	\$200
55260	Janitorial Supplies	\$3,365	\$4,000	\$4,000	\$3,000	\$4,000	\$0	\$4,000
55270	Small Tools & Equipment	\$172	\$300	\$5,436	\$5,150	\$300	\$0	\$300
55275	Comm/Cable Service & Support	\$0	\$1,200	\$1,200	\$0	\$0	\$0	\$0
	Total Operating	\$135,664	\$155,050	\$223,863	\$202,650	\$155,555	\$0	\$155,555
62000	Building	\$0	\$4,000	\$4,100	\$4,067	\$0	\$0	\$0
63000	Improvements	\$0	\$40,000	\$36,930	\$0	\$0	\$0	\$0
65000	30135 CIP (08 & 09 - Above Ground Tank)	\$5,000	\$0	\$3,070	\$3,070	\$37,750	\$0	\$37,750
	Total Capital	\$5,000	\$44,000	\$44,100	\$7,137	\$37,750	\$0	\$37,750
	TOTAL CITY HALL BUDGET	\$173,357	\$234,584	\$303,497	\$243,946	\$229,492	\$932	\$230,424

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$25,124	\$26,126	\$26,126	\$26,126	\$26,725	\$445	\$27,170
51210	Sick Leave Purchase	\$0	\$0	\$0	\$0	\$514	\$0	\$514
51214	Overtime Salaries	\$0	\$1,306	\$1,306	\$1,306	\$267	\$4	\$271
52110	F.I.C.A. Taxes-City Portion	\$1,917	\$2,098	\$2,098	\$2,098	\$2,104	\$34	\$2,138
52310	Health/Life Insurance/Dis Ins	\$4,465	\$4,651	\$4,651	\$4,651	\$5,286	\$3	\$5,289
52320	Workers' Comp. Insurance	\$88	\$78	\$78	\$78	\$78	\$1	\$79
52330	Pension Expense	\$3,293	\$3,704	\$3,704	\$3,704	\$4,126	\$67	\$4,193
	Total Payroll	\$34,887	\$37,963	\$37,963	\$37,963	\$39,100	\$554	\$39,654
55110	Office Supplies	\$0	\$100	\$100	\$0	\$100	\$0	\$100
55120	Computer / Printer / Fax Supplies	\$0	\$100	\$100	\$100	\$100	\$0	\$100
55240	Uniforms	\$0	\$200	\$200	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$229	\$0	\$0	\$0	\$100	\$0	\$100
	Total Operating	\$229	\$400	\$400	\$100	\$300	\$0	\$300
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL OPERATOR BUDGET		\$35,116	\$38,363	\$38,363	\$38,063	\$39,400	\$554	\$39,954

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

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
	Total Payroll	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52510	Unemployment Compensation	\$18,025	\$10,000	\$10,000	\$12,000	\$12,000	\$0	\$12,000
53180	Consulting Services	\$1,050	\$0	\$0	\$0	\$0	\$0	\$0
54510	General Insurance	\$475,575	\$561,136	\$561,136	\$525,000	\$352,100	\$0	\$352,100
54511	General Insurance Settlements	\$39,254	\$100,000	\$100,000	\$50,000	\$100,000	\$0	\$100,000
	Total Operating	\$533,904	\$671,136	\$671,136	\$587,000	\$464,100	\$0	\$464,100
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL RISK MANAGEMENT BUDGET		\$533,904	\$671,136	\$671,136	\$587,000	\$464,100	\$0	\$464,100

General Insurance (premium estimates):

Property	\$127,500
General Liab	\$159,500
Auto	\$59,100
Pension	\$5,000
Special Risk	\$6,000
Storage Tank	\$10,000
Utility Billing Allocation	(\$15,000)
	<u>\$352,100</u>

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 06/07 Actual</u>	<u>Original FY 07/08 Budget</u>	<u>Revised FY 07/08 Budget</u>	<u>Projected FY 07/08 Actual/Est</u>	<u>Baseline FY 08/09 Budget</u>	<u>New FY 08/09 Budget</u>	<u>Total FY 08/09 Budget</u>
	Total Payroll	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55470	Reference Library Expense	\$69	\$1,000	\$1,000	\$0	\$500	\$0	\$500
	Total Operating	\$69	\$1,000	\$1,000	\$0	\$500	\$0	\$500
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL LIBRARY BUDGET		\$69	\$1,000	\$1,000	\$0	\$500	\$0	\$500

<u>EXPENDITURES</u>	<u>FY 06/07 Actual</u>	<u>Original FY 07/08 Budget</u>	<u>Revised FY 07/08 Budget</u>	<u>Projected FY 07/08 Actual/Est</u>	<u>Total FY 08/09 Budget</u>
Personal Services	\$543,261	\$679,736	\$592,208	\$539,078	\$705,069
Operating Expenses	\$425,999	\$435,344	\$499,623	\$420,529	\$440,650
Capital Outlay	\$196,420	\$0	\$132,309	\$128,298	\$0
TOTAL EXPENDITURES	\$1,165,680	\$1,115,080	\$1,224,140	\$1,087,905	\$1,145,719
<u>AUTHORIZED PERSONNEL</u> (in Full-Time Equivalent Units - FTEs)					
<u>General - 1340</u>					
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		1
Total	6		6		6
<u>Special Projects - 1341</u>					
IT Coordinator & Security Administrator	1		1		1
Projects Clerk	1		1		1
Total	2		2		2
<u>Records Management - 1342</u>					
Imaging Clerk	1		1		1
Deputy Clerk	1		1		1
Total	2		2		2
<u>Kiva/GIS - 1343</u>					
System Analyst/Kiva Administrator	1		1		1
TOTAL AUTHORIZED PERSONNEL	11		11		11

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$408,442	\$493,692	\$409,012	\$391,456	\$504,185	\$7,121	\$511,306
51210	Sick Leave Purchase	\$2,153	\$2,712	\$2,712	\$2,712	\$4,660	\$0	\$4,660
51214	Overtime Salaries	\$10,658	\$13,082	\$15,582	\$16,000	\$11,558	\$185	\$11,743
52110	F.I.C.A. Taxes-City Portion	\$31,215	\$39,090	\$39,538	\$30,717	\$39,810	\$560	\$40,370
52310	Health/Life Insurance/Dis Ins	\$42,505	\$60,724	\$57,961	\$45,250	\$61,202	\$46	\$61,248
52320	Workers' Comp. Insurance	\$1,447	\$1,453	\$1,470	\$1,124	\$1,480	\$21	\$1,501
52330	Pension Expense	\$46,841	\$68,983	\$65,933	\$51,819	\$73,146	\$1,095	\$74,241
	Total Payroll	\$543,261	\$679,736	\$592,208	\$539,078	\$696,041	\$9,028	\$705,069
53140	Pre-Employment/Physicals	\$246	\$0	\$711	\$708	\$0	\$0	\$0
53180	Consulting Services	\$110,803	\$53,075	\$79,691	\$31,387	\$41,000	\$0	\$41,000
53186	Outside Services	\$28,532	\$40,000	\$51,967	\$51,967	\$50,000	\$0	\$50,000
54010	Travel & Per Diem	\$3,400	\$4,850	\$3,415	\$2,165	\$1,700	\$0	\$1,700
54110	Telephone	\$7,670	\$14,800	\$22,500	\$15,820	\$17,481	\$0	\$17,481
54210	Postage	\$2,452	\$300	\$264	\$219	\$125	\$0	\$125
54630	Rep. & Maint.-Equipment (IS)	\$901	\$3,500	\$1,800	\$1,600	\$5,000	\$0	\$5,000
54633	Maint Agree & Contracts	\$199,490	\$242,459	\$251,198	\$248,000	\$276,984	\$0	\$276,984
54634	Web Site Maint & Dev	\$13,363	\$7,660	\$7,660	\$7,500	\$4,290	\$0	\$4,290
54638	Rep. & Maint.-Equipment (System)	\$0	\$500	\$500	\$0	\$0	\$0	\$0
54639	Network Dev & Tech Support	\$0	\$10,000	\$10,000	\$8,040	\$10,000	\$0	\$10,000
54650	Repair & Maint - Vehicles	\$117	\$500	\$350	\$0	\$0	\$0	\$0
54661	Repair & Maint - City Hall	\$65	\$200	\$6,890	\$550	\$500	\$0	\$500
54730	Printing	\$1,461	\$100	\$100	\$100	\$100	\$0	\$100
54800	Promotional	\$333	\$0	\$0	\$0	\$0	\$0	\$0
54907	Disposal Costs	\$0	\$50	\$50	\$50	\$50	\$0	\$50
54930	Classified Advertising	\$1,131	\$0	\$0	\$0	\$0	\$0	\$0
55110	Office Supplies	\$1,414	\$1,200	\$1,420	\$1,300	\$1,450	\$0	\$1,450
55120	Computer/Printer/Fax Supplies	\$7,371	\$5,900	\$5,900	\$5,900	\$5,910	\$0	\$5,910
55210	Fuel & Oil	\$46	\$200	\$26	\$100	\$0	\$0	\$0
55230	Operating Supplies	\$3,739	\$1,200	\$935	\$1,200	\$1,200	\$0	\$1,200
55270	Small Tools & Equipment	\$7,880	\$4,000	\$10,547	\$10,465	\$1,700	\$0	\$1,700
55275	Communications Cable	\$105	\$800	\$800	\$500	\$500	\$0	\$500
55278	New Software - (System)	\$16,297	\$12,300	\$9,475	\$7,668	\$1,000	\$0	\$1,000
55410	Subscriptions - (I.S.)	\$3,445	\$3,500	\$2,500	\$2,500	\$1,425	\$0	\$1,425
55411	Dues & Registrations	\$1,109	\$2,250	\$2,250	\$300	\$1,535	\$0	\$1,535
55430	Employee Development - (I.S.)	\$14,629	\$20,000	\$22,290	\$22,490	\$18,700	\$0	\$18,700
56910	Contingencies	\$0	\$6,000	\$6,384	\$0	\$0	\$0	\$0
	Total Operating	\$425,999	\$435,344	\$499,623	\$420,529	\$440,650	\$0	\$440,650
64200	Data Processing Equipment	\$187,982	\$0	\$123,975	\$120,032	\$0	\$0	\$0
64300	Furniture/Equipment	\$1,757	\$0	\$0	\$0	\$0	\$0	\$0
65000	CIP	\$6,681	\$0	\$8,334	\$8,266	\$0	\$0	\$0
	Total Capital	\$196,420	\$0	\$132,309	\$128,298	\$0	\$0	\$0
TOTAL INFORMATION SERVICES BUDGET		\$1,165,680	\$1,115,080	\$1,224,140	\$1,087,905	\$1,136,691	\$9,028	\$1,145,719

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$209,647	\$286,990	\$196,462	\$183,387	\$283,497	\$4,542	\$288,039
51210	Sick Leave Purchase	\$2,153	\$1,545	\$1,545	\$1,545	\$1,606	\$0	\$1,606
51214	Overtime Salaries	\$10,637	\$10,293	\$12,793	\$15,000	\$10,622	\$185	\$10,807
52110	F.I.C.A. Taxes-City Portion	\$16,589	\$22,860	\$22,860	\$15,267	\$22,623	\$362	\$22,985
52310	Health/Life Insurance/Dis Ins	\$18,523	\$34,914	\$32,114	\$24,000	\$37,188	\$29	\$37,217
52320	Workers' Comp. Insurance	\$765	\$850	\$850	\$555	\$841	\$13	\$854
52330	Pension Expense	\$21,423	\$40,342	\$36,502	\$26,355	\$44,265	\$709	\$44,974
	Total Payroll	\$279,737	\$397,794	\$303,126	\$266,109	\$400,642	\$5,840	\$406,482
53140	Pre-Employment/Physicals	\$246	\$0	\$533	\$530	\$0	\$0	\$0
53180	Consulting Services	\$1,080	\$5,000	\$2,784	\$5,000	\$6,000	\$0	\$6,000
54010	Travel & Per Diem	\$555	\$3,000	\$1,500	\$1,000	\$1,000	\$0	\$1,000
54110	Telephone	\$5,755	\$4,700	\$12,400	\$11,000	\$15,836	\$0	\$15,836
54210	Postage	\$201	\$300	\$120	\$75	\$75	\$0	\$75
54630	Rep. & Maint.-Equipment (IS)	\$0	\$2,000	\$300	\$100	\$1,000	\$0	\$1,000
54633	Maint Agree & Contracts	\$146,926	\$161,785	\$153,670	\$153,000	\$186,368	\$0	\$186,368
54634	Web Site Maint & Dev	\$12,759	\$7,660	\$7,660	\$7,500	\$4,290	\$0	\$4,290
54638	Rep. & Maint.-Equipment (System)	\$0	\$500	\$500	\$0	\$0	\$0	\$0
54639	Network Dev & Tech Support	\$0	\$10,000	\$10,000	\$8,040	\$10,000	\$0	\$10,000
54650	Repair & Maint - Vehicles	\$117	\$500	\$350	\$0	\$0	\$0	\$0
54661	Repair & Maint - City Hall	\$65	\$200	\$4,050	\$550	\$500	\$0	\$500
54730	Printing	\$59	\$100	\$100	\$100	\$100	\$0	\$100
54907	Disposal Costs	\$0	\$50	\$50	\$50	\$50	\$0	\$50
55110	Office Supplies	\$547	\$500	\$650	\$600	\$500	\$0	\$500
55120	Computer/Printer/Fax Supplies	\$7,232	\$5,500	\$5,500	\$5,500	\$5,500	\$0	\$5,500
55210	Fuel & Oil	\$46	\$200	\$26	\$100	\$0	\$0	\$0
55230	Operating Supplies	\$68	\$1,000	\$735	\$1,000	\$1,000	\$0	\$1,000
55270	Small Tools & Equipment	\$3,061	\$4,000	\$6,086	\$6,060	\$1,500	\$0	\$1,500
55275	Communications Cable	\$105	\$800	\$800	\$500	\$500	\$0	\$500
55278	New Software - (System)	\$2,055	\$2,000	\$4,089	\$2,760	\$1,000	\$0	\$1,000
55410	Subscriptions - (I.S.)	\$3,445	\$3,500	\$2,500	\$2,500	\$1,425	\$0	\$1,425
55411	Dues & Registrations	\$325	\$1,450	\$1,450	\$200	\$1,300	\$0	\$1,300
55430	Employee Development - (I.S.)	\$7,289	\$10,000	\$9,650	\$9,650	\$10,000	\$0	\$10,000
	Total Operating	\$191,936	\$224,745	\$225,503	\$215,815	\$247,944	\$0	\$247,944
64200	Data Processing Equipment	\$8,110	\$0	\$8,878	\$8,878	\$0	\$0	\$0
	Total Capital	\$8,110	\$0	\$8,878	\$8,878	\$0	\$0	\$0
TOTAL IS - GENERAL BUDGET		\$479,783	\$622,539	\$537,507	\$490,802	\$648,586	\$5,840	\$654,426

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$83,773	\$87,102	\$92,950	\$93,069	\$95,657	\$1,061	\$96,718
51210	Sick Leave Purchase	\$0	\$0	\$0	\$0	\$1,840	\$0	\$1,840
51214	Overtime Salaries	\$0	\$1,407	\$1,407	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$5,940	\$6,771	\$7,219	\$6,500	\$7,458	\$81	\$7,539
52310	Health/Life Insurance/Dis Ins	\$11,102	\$11,581	\$11,618	\$11,550	\$13,186	\$7	\$13,193
52320	Workers' Comp. Insurance	\$287	\$252	\$269	\$258	\$277	\$3	\$280
52330	Pension Expense	\$10,706	\$11,948	\$12,738	\$12,564	\$14,624	\$159	\$14,783
	Total Payroll	\$111,808	\$119,061	\$126,201	\$123,941	\$133,042	\$1,311	\$134,353
53180	Consulting Services	\$66,898	\$3,075	\$21,495	\$19,571	\$0	\$0	\$0
54010	Travel & Per Diem	\$1,096	\$100	\$100	\$100	\$100	\$0	\$100
54110	Telephone	\$1,141	\$750	\$750	\$795	\$800	\$0	\$800
54210	Postage	\$2,251	\$0	\$0	\$0	\$0	\$0	\$0
54630	Rep. & Maint.-Equipment (IS)	\$901	\$0	\$0	\$0	\$0	\$0	\$0
54633	Maint Agree & Contracts	\$2,416	\$0	\$7,185	\$5,000	\$0	\$0	\$0
54634	Web Site Maint & Dev	\$604	\$0	\$0	\$0	\$0	\$0	\$0
54661	Repair & Maint - City Hall	\$0	\$0	\$2,840	\$0	\$0	\$0	\$0
54730	Printing	\$1,402	\$0	\$0	\$0	\$0	\$0	\$0
54800	Promotional	\$333	\$0	\$0	\$0	\$0	\$0	\$0
54930	Classified Advertising	\$1,131	\$0	\$0	\$0	\$0	\$0	\$0
55110	Office Supplies	\$56	\$100	\$170	\$100	\$50	\$0	\$50
55120	Computer/Printer/Fax Supplies	\$30	\$100	\$100	\$100	\$100	\$0	\$100
55230	Operating Supplies	\$0	\$100	\$100	\$100	\$100	\$0	\$100
55270	Small Tools & Equipment	\$3,671	\$0	\$3,903	\$3,851	\$0	\$0	\$0
55278	New Software - (System)	\$13,954	\$10,000	\$4,138	\$4,138	\$0	\$0	\$0
55411	Dues & Registrations	\$85	\$100	\$100	\$100	\$85	\$0	\$85
55430	Employee Development - (I.S.)	\$2,250	\$0	\$1,590	\$1,590	\$1,000	\$0	\$1,000
56910	Contingencies	\$0	\$0	\$1,120	\$0	\$0	\$0	\$0
	Total Operating	\$98,219	\$14,325	\$43,591	\$35,445	\$2,235	\$0	\$2,235
64200	Data Processing Equipment	\$106,819	\$0	\$112,943	\$109,000	\$0	\$0	\$0
64300	Furniture/Equipment	\$1,757	\$0	\$0	\$0	\$0	\$0	\$0
65000	CIP	\$6,681	\$0	\$8,334	\$8,266	\$0	\$0	\$0
	Total Capital	\$115,257	\$0	\$121,277	\$117,266	\$0	\$0	\$0
TOTAL IS - SPECIAL PROJECTS BUDGET		\$325,284	\$133,386	\$291,069	\$276,652	\$135,277	\$1,311	\$136,588

Allocation:	
General Fund	\$118,791
Water & Sewer	\$10,995
Stormwater	\$2,090
Development Services	<u>\$4,712</u>
	\$136,588

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$54,362	\$57,708	\$57,708	\$54,000	\$61,926	\$256	\$62,182
51210	Sick Leave Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$21	\$1,382	\$1,382	\$1,000	\$936	\$0	\$936
52110	F.I.C.A. Taxes-City Portion	\$4,103	\$4,635	\$4,635	\$4,350	\$4,809	\$20	\$4,829
52310	Health/Life Insurance/Dis Ins	\$8,211	\$9,338	\$9,338	\$5,000	\$5,312	\$2	\$5,314
52320	Workers' Comp. Insurance	\$191	\$172	\$172	\$140	\$179	\$1	\$180
52330	Pension Expense	\$6,950	\$8,180	\$8,180	\$4,700	\$4,609	\$38	\$4,647
	Total Payroll	\$73,838	\$81,415	\$81,415	\$69,190	\$77,771	\$317	\$78,088
53140	Pre-Employment/Physicals	\$0	\$0	\$178	\$178	\$0	\$0	\$0
53180	Consulting Services	\$10,550	\$5,000	\$3,685	\$0	\$0	\$0	\$0
53186	Outside Services	\$28,532	\$40,000	\$51,967	\$51,967	\$50,000	\$0	\$50,000
54010	Travel & Per Diem	\$42	\$0	\$65	\$65	\$100	\$0	\$100
54110	Telephone	\$1	\$50	\$50	\$25	\$25	\$0	\$25
54630	Rep. & Maint.-Equipment (IS)	\$0	\$0	\$0	\$0	\$3,000	\$0	\$3,000
54633	Maint Agree & Contracts	\$18,014	\$25,024	\$25,024	\$25,000	\$21,500	\$0	\$21,500
55110	Office Supplies	\$783	\$500	\$500	\$500	\$800	\$0	\$800
55120	Computer/Printer/Fax Supplies	\$109	\$100	\$100	\$100	\$110	\$0	\$110
55270	Small Tools & Equipment	\$176	\$0	\$158	\$157	\$200	\$0	\$200
55278	New Software - (System)	\$288	\$300	\$300	\$300	\$0	\$0	\$0
55430	Employee Development - (I.S.)	\$780	\$0	\$1,250	\$1,250	\$200	\$0	\$200
56910	Contingencies	\$0	\$1,000	\$664	\$0	\$0	\$0	\$0
	Total Operating	\$59,275	\$71,974	\$83,941	\$79,542	\$75,935	\$0	\$75,935
64200	Data Processing Equipment	\$1,303	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$1,303	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL IS - RECORDS MANAGEMENT BUDGET		\$134,416	\$153,389	\$165,356	\$148,732	\$153,706	\$317	\$154,023

Allocation:	
General Fund	\$77,413
Water & Sewer	\$45,403
Development Services	\$22,885
Stormwater	\$5,201
Solid Waste	\$3,121
	\$154,023

CITY OF WINTER SPRINGS
FISCAL YEAR 2008-2009 BUDGET

INFORMATION SERVICES - KIVA/GIS - 1343

Kiva - Land management software
GIS - Geographic Information Systems

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$60,660	\$61,892	\$61,892	\$61,000	\$63,105	\$1,262	\$64,367
51210	Sick Leave Purchase	\$0	\$1,167	\$1,167	\$1,167	\$1,214	\$0	\$1,214
52110	F.I.C.A. Taxes-City Portion	\$4,583	\$4,824	\$4,824	\$4,600	\$4,920	\$97	\$5,017
52310	Health/Life Insurance/Dis Ins	\$4,669	\$4,891	\$4,891	\$4,700	\$5,516	\$8	\$5,524
52320	Workers' Comp. Insurance	\$204	\$179	\$179	\$171	\$183	\$4	\$187
52330	Pension Expense	\$7,762	\$8,513	\$8,513	\$8,200	\$9,648	\$189	\$9,837
	Total Payroll	\$77,878	\$81,466	\$81,466	\$79,838	\$84,586	\$1,560	\$86,146
53180	Consulting Services	\$32,275	\$40,000	\$51,727	\$6,816	\$35,000	\$0	\$35,000
54010	Travel & Per Diem	\$1,707	\$1,750	\$1,750	\$1,000	\$500	\$0	\$500
54110	Telephone	\$773	\$9,300	\$9,300	\$4,000	\$820	\$0	\$820
54210	Postage	\$0	\$0	\$144	\$144	\$50	\$0	\$50
54630	Rep. & Maint.-Equipment (IS)	\$0	\$1,500	\$1,500	\$1,500	\$1,000	\$0	\$1,000
54633	Maint Agree & Contracts	\$32,134	\$55,650	\$65,319	\$65,000	\$69,116	\$0	\$69,116
55110	Office Supplies	\$28	\$100	\$100	\$100	\$100	\$0	\$100
55120	Computer/Printer/Fax Supplies	\$0	\$200	\$200	\$200	\$200	\$0	\$200
55230	Operating Supplies	\$0	\$100	\$100	\$100	\$100	\$0	\$100
55270	Small Tools & Equipment	\$4,643	\$0	\$400	\$397	\$0	\$0	\$0
55278	New Software - (System)	\$0	\$0	\$948	\$470	\$0	\$0	\$0
55411	Dues & Registrations	\$699	\$700	\$700	\$0	\$150	\$0	\$150
55430	Employee Development - (I.S.)	\$4,310	\$10,000	\$9,800	\$10,000	\$7,500	\$0	\$7,500
56910	Contingencies	\$0	\$5,000	\$4,600	\$0	\$0	\$0	\$0
	Total Operating	\$76,569	\$124,300	\$146,588	\$89,727	\$114,536	\$0	\$114,536
64200	Data Processing Equipment	\$71,750	\$0	\$2,154	\$2,154	\$0	\$0	\$0
	Total Capital	\$71,750	\$0	\$2,154	\$2,154	\$0	\$0	\$0
TOTAL IS - KIVA/GIS BUDGET		\$226,197	\$205,766	\$230,208	\$171,719	\$199,122	\$1,560	\$200,682

Allocation:	
General Fund	\$54,183
Water & Sewer	\$20,069
Development Services	\$120,410
Stormwater	\$6,020
	\$200,682

EXPENDITURES	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Total FY 08/09 Budget
Personal Services	\$840,255	\$1,037,640	\$1,021,879	\$1,003,932	\$1,055,285
Operating Expenses	\$196,704	\$228,400	\$246,502	\$230,022	\$223,850
Transfers	\$21,307	\$25,267	\$25,267	\$18,496	\$20,028
Capital Outlay	\$2,763	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES	\$1,061,029	\$1,291,307	\$1,293,648	\$1,252,450	\$1,299,163

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

Administration - 4410

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

Roads - 4412

Team Leader	2		1		1
Maintenance Mechanic	-		1		1
Maintenance Worker	7		5		5
Maintenance Worker II	1		3		3
Equipment Operator	3		3		3
Sign Maintenance Technician	1		1		1
Total	14		14		14

Fleet Maintenance - 4413

Fleet Supervisor	1		1		1
Mechanic I	1		1		1
Mechanic II	1		1		1
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		21
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Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$603,110	\$712,447	\$696,947	\$696,947	\$692,808	\$18,442	\$711,250
51210	Sick Leave Purchase	\$2,501	\$2,512	\$2,512	\$2,650	\$2,570	\$0	\$2,570
51213	Salary Reimbursement	(\$2,819)	\$0	\$182	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$16,142	\$28,914	\$28,434	\$16,700	\$26,794	\$767	\$27,561
52110	F.I.C.A. Taxes-City Portion	\$46,208	\$56,905	\$56,942	\$55,205	\$55,283	\$1,470	\$56,753
52310	Health/Life Insurance/Dis Ins	\$71,534	\$101,113	\$101,113	\$101,113	\$110,339	\$116	\$110,455
52320	Workers' Comp. Insurance	\$30,220	\$35,326	\$35,326	\$33,977	\$34,465	\$958	\$35,423
52330	Pension Expense	\$73,359	\$100,423	\$100,423	\$97,340	\$108,391	\$2,882	\$111,273
	Total Payroll	\$840,255	\$1,037,640	\$1,021,879	\$1,003,932	\$1,030,650	\$24,635	\$1,055,285
53140	Pre-Employment/Physicals	\$1,371	\$2,200	\$2,200	\$1,250	\$1,700	\$0	\$1,700
53160	Consulting Services	\$6,770	\$3,000	\$3,000	\$3,000	\$3,000	\$0	\$3,000
54010	Travel & Per Diem	\$0	\$400	\$400	\$250	\$400	\$0	\$400
54110	Telephone	\$722	\$1,400	\$1,363	\$1,043	\$1,300	\$0	\$1,300
54210	Postage	\$447	\$500	\$500	\$450	\$500	\$0	\$500
54310	Utility Services	\$45,981	\$37,000	\$37,000	\$35,000	\$34,000	\$0	\$34,000
54410	Equipment Rental	\$276	\$1,150	\$1,150	\$675	\$950	\$0	\$950
54630	Repair & Maintenance - Equipment	\$17,987	\$19,800	\$19,800	\$16,650	\$19,800	\$0	\$19,800
54633	Maintenance Agreements	\$2,973	\$3,500	\$3,500	\$3,500	\$4,000	\$0	\$4,000
54640	Repair & Maintenance - Communication	\$705	\$1,600	\$1,600	\$1,350	\$1,500	\$0	\$1,500
54650	Repair & Maintenance - Vehicles	\$6,533	\$9,100	\$8,100	\$7,400	\$9,400	\$0	\$9,400
54660	Repair & Maintenance - Building	\$5,672	\$6,000	\$8,300	\$8,300	\$7,000	\$0	\$7,000
54682	Repair & Maintenance - Grounds	\$14,385	\$25,000	\$23,759	\$23,209	\$20,000	\$0	\$20,000
54720	Fax and Copy Machine Supplies	\$55	\$200	\$200	\$200	\$200	\$0	\$200
54730	Printing Expense	\$110	\$200	\$200	\$200	\$200	\$0	\$200
55110	Office Supplies	\$386	\$400	\$400	\$400	\$400	\$0	\$400
55120	Computer/Printer/Fax	\$465	\$500	\$500	\$500	\$800	\$0	\$800
55210	Fuel & Oil	\$38,452	\$49,850	\$65,850	\$65,650	\$58,500	\$0	\$58,500
55220	Tires & Filters	\$6,274	\$6,300	\$7,800	\$8,200	\$8,200	\$0	\$8,200
55230	Operating Supplies	\$1,382	\$2,100	\$2,200	\$1,800	\$1,950	\$0	\$1,950
55240	Uniforms	\$3,755	\$5,400	\$5,400	\$5,045	\$5,125	\$0	\$5,125
55250	Street Signs	\$11,118	\$15,000	\$15,000	\$14,000	\$13,000	\$0	\$13,000
55260	Janitorial Supplies	\$1,096	\$1,300	\$1,800	\$1,800	\$1,800	\$0	\$1,800
55262	Holiday Decorations	\$13,425	\$16,000	\$16,000	\$15,000	\$14,000	\$0	\$14,000
55270	Small Tools & Equipment	\$9,912	\$10,875	\$10,805	\$7,575	\$7,900	\$0	\$7,900
55278	Software	\$0	\$825	\$825	\$825	\$825	\$0	\$825
55290	Protective Clothing	\$2,664	\$4,000	\$4,000	\$3,800	\$3,900	\$0	\$3,900
55410	Subscriptions	\$25	\$200	\$200	\$150	\$200	\$0	\$200
55411	Dues & Registrations	\$403	\$800	\$800	\$400	\$500	\$0	\$500
55420	Operational Books	\$280	\$300	\$300	\$300	\$300	\$0	\$300
55430	Employee Development	\$3,080	\$3,500	\$3,550	\$2,100	\$2,500	\$0	\$2,500
	Total Operating	\$196,704	\$228,400	\$246,502	\$230,022	\$223,850	\$0	\$223,850
58115	Transfer to Stormwater City Engineer	\$21,307	\$25,267	\$25,267	\$18,496	\$20,028	\$0	\$20,028
	Total Transfers	\$21,307	\$25,267	\$25,267	\$18,496	\$20,028	\$0	\$20,028
64000	Equipment-General	\$1,618	\$0	\$0	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$1,145	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$2,763	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL PUBLIC WORKS - SUMMARY BUDGET		\$1,061,029	\$1,291,307	\$1,293,648	\$1,252,450	\$1,274,528	\$24,635	\$1,299,163

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$100,929	\$105,508	\$105,508	\$105,508	\$100,306	\$1,270	\$101,576
51210	Sick Leave Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$0	\$1,708	\$708	\$200	\$270	\$7	\$277
52110	F.I.C.A. Taxes-City Portion	\$7,320	\$8,202	\$8,239	\$8,239	\$7,731	\$98	\$7,829
52310	Health/Life Insurance/Dis Ins	\$11,190	\$11,704	\$11,704	\$11,704	\$15,562	\$8	\$15,570
52320	Workers' Comp. Insurance	\$3,862	\$2,831	\$2,831	\$2,831	\$2,899	\$23	\$2,922
52330	Pension Expense	\$12,910	\$14,475	\$14,475	\$14,475	\$15,151	\$192	\$15,343
	Total Payroll	\$136,211	\$144,428	\$143,465	\$142,957	\$141,919	\$1,598	\$143,517
53140	Pre-Employment/Physicals	\$158	\$200	\$200	\$200	\$200	\$0	\$200
53160	Consulting Services	\$6,770	\$3,000	\$3,000	\$3,000	\$3,000	\$0	\$3,000
54010	Travel & Per Diem	\$0	\$200	\$200	\$200	\$200	\$0	\$200
54110	Telephone	\$471	\$600	\$563	\$563	\$600	\$0	\$600
54210	Postage	\$447	\$400	\$400	\$400	\$400	\$0	\$400
54310	Utility Services	\$45,981	\$25,000	\$25,000	\$25,000	\$22,000	\$0	\$22,000
54630	Repair & Maintenance - Equipment	\$248	\$300	\$300	\$300	\$300	\$0	\$300
54633	Maintenance Agreements	\$1,473	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$2,000
54640	Repair & Maintenance - Communication	\$0	\$200	\$200	\$200	\$200	\$0	\$200
54650	Repair & Maintenance - Vehicles	\$0	\$300	\$300	\$300	\$300	\$0	\$300
54660	Repair & Maintenance - Building	\$5,672	\$6,000	\$6,300	\$6,300	\$5,000	\$0	\$5,000
54720	Fax and Copy Machine Supplies	\$55	\$200	\$200	\$200	\$200	\$0	\$200
54730	Printing Expense	\$110	\$200	\$200	\$200	\$200	\$0	\$200
55110	Office Supplies	\$386	\$400	\$400	\$400	\$400	\$0	\$400
55120	Computer/Printer/Fax	\$465	\$500	\$500	\$500	\$800	\$0	\$800
55210	Fuel & Oil	\$1,019	\$1,250	\$2,250	\$2,250	\$2,500	\$0	\$2,500
55220	Tires & Filters	\$0	\$200	\$200	\$200	\$200	\$0	\$200
55230	Operating Supplies	\$136	\$1,000	\$1,000	\$700	\$700	\$0	\$700
55240	Uniforms	\$0	\$200	\$200	\$200	\$200	\$0	\$200
55260	Janitorial Supplies	\$133	\$200	\$200	\$200	\$200	\$0	\$200
55270	Small Tools & Equipment	\$96	\$775	\$775	\$775	\$800	\$0	\$800
55278	Software	\$0	\$825	\$825	\$825	\$825	\$0	\$825
55290	Protective Clothing	\$0	\$200	\$200	\$200	\$200	\$0	\$200
55410	Subscriptions	\$25	\$100	\$100	\$100	\$100	\$0	\$100
55411	Dues & Registrations	\$403	\$800	\$800	\$400	\$500	\$0	\$500
55420	Operational Books	\$280	\$300	\$300	\$300	\$300	\$0	\$300
55430	Employee Development	\$399	\$2,500	\$2,550	\$2,000	\$2,000	\$0	\$2,000
	Total Operating	\$64,727	\$47,850	\$49,163	\$47,913	\$44,325	\$0	\$44,325
58115	23810 Transfer to Stormwater - Eng (10%)	\$21,307	\$25,267	\$25,267	\$18,496	\$20,028	\$0	\$20,028
	Total Transfers	\$21,307	\$25,267	\$25,267	\$18,496	\$20,028	\$0	\$20,028
64200	Data Processing Equipment	\$1,145	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$1,145	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ADMINISTRATION BUDGET		\$223,390	\$217,545	\$217,895	\$209,366	\$206,272	\$1,598	\$207,870

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$318,618	\$395,826	\$380,326	\$380,326	\$383,044	\$11,979	\$395,023
51210	Sick Leave Purchase	\$648	\$674	\$674	\$674	\$701	\$0	\$701
51213	Salary Reimbursement	(\$2,819)	\$0	\$182	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$12,613	\$19,671	\$20,191	\$12,000	\$19,092	\$599	\$19,691
52110	F.I.C.A. Taxes-City Portion	\$24,783	\$31,837	\$31,837	\$30,100	\$30,817	\$962	\$31,779
52310	Health/Life Insurance/Dis Ins	\$42,457	\$66,288	\$66,288	\$66,288	\$68,940	\$75	\$69,015
52320	Workers' Comp. Insurance	\$21,351	\$27,163	\$27,163	\$25,814	\$26,292	\$821	\$27,113
52330	Pension Expense	\$36,490	\$56,183	\$56,183	\$53,100	\$60,426	\$1,887	\$62,313
	Total Payroll	\$454,141	\$597,642	\$582,844	\$568,302	\$589,312	\$16,323	\$605,635
53140	Pre-Employment/Physicals	\$1,013	\$1,500	\$1,500	\$800	\$1,000	\$0	\$1,000
54110	Telephone	\$152	\$500	\$500	\$300	\$400	\$0	\$400
54410	Equipment Rental	\$276	\$750	\$750	\$500	\$600	\$0	\$600
54630	Repair & Maintenance - Equipment	\$16,703	\$18,000	\$18,000	\$15,000	\$18,000	\$0	\$18,000
54640	Repair & Maintenance - Communication	\$675	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$1,000
54650	Repair & Maintenance - Vehicles	\$3,930	\$7,500	\$6,500	\$6,000	\$7,500	\$0	\$7,500
54682	Repair & Maintenance - Grounds	\$14,385	\$25,000	\$23,759	\$23,209	\$20,000	\$0	\$20,000
55210	Fuel & Oil	\$33,781	\$43,600	\$58,600	\$58,600	\$50,000	\$0	\$50,000
55220	Tires & Filters	\$5,861	\$5,000	\$6,000	\$6,500	\$7,000	\$0	\$7,000
55230	Operating Supplies	\$495	\$500	\$500	\$500	\$500	\$0	\$500
55240	Uniforms	\$3,141	\$4,200	\$4,200	\$4,000	\$4,000	\$0	\$4,000
55250	Street Signs (2007 Upgrade Partnership)	\$11,118	\$15,000	\$15,000	\$14,000	\$13,000	\$0	\$13,000
55260	Janitorial Supplies	\$599	\$800	\$1,300	\$1,300	\$1,200	\$0	\$1,200
55262	Holiday Decorations	\$13,425	\$16,000	\$16,000	\$15,000	\$14,000	\$0	\$14,000
55270	Small Tools & Equipment	\$5,240	\$6,500	\$6,930	\$5,000	\$5,000	\$0	\$5,000
55290	Protective Clothing	\$2,440	\$3,100	\$3,100	\$3,100	\$3,100	\$0	\$3,100
	Total Operating	\$113,234	\$148,950	\$163,639	\$154,809	\$146,300	\$0	\$146,300
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$1,618	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$1,618	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL ROADS AND ROW MAINTENANCE BUDGET		\$568,993	\$746,592	\$746,483	\$723,111	\$735,612	\$16,323	\$751,935

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$91,853	\$111,753	\$111,753	\$111,753	\$109,140	\$2,613	\$111,753
51210	Sick Leave Purchase	\$844	\$878	\$878	\$874	\$909	\$0	\$909
51214	Overtime Salaries	\$1,905	\$5,588	\$5,588	\$3,000	\$5,457	\$131	\$5,588
51230	Compensated Absences		\$0	\$0	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$6,892	\$9,043	\$9,043	\$9,043	\$8,836	\$210	\$9,046
52310	Health/Life Insurance/Dis Ins	\$12,957	\$17,986	\$17,986	\$17,986	\$18,068	\$16	\$18,084
52320	Workers' Comp. Insurance	\$3,250	\$3,606	\$3,606	\$3,606	\$3,523	\$84	\$3,607
52330	Pension Expense	\$11,880	\$15,959	\$15,959	\$15,959	\$17,326	\$412	\$17,738
	Total Payroll	\$129,581	\$164,813	\$164,813	\$162,221	\$163,259	\$3,466	\$166,725
53140	Pre-Employment/Physicals	\$95	\$200	\$200	\$100	\$200	\$0	\$200
54110	Telephone	\$3	\$100	\$100	\$30	\$100	\$0	\$100
54310	Utility Services	\$0	\$12,000	\$12,000	\$10,000	\$12,000	\$0	\$12,000
54410	Equipment Rental	\$0	\$200	\$200	\$100	\$200	\$0	\$200
54630	Repair & Maintenance - Equipment	\$830	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$1,000
54633	Maintenance Agreements	\$1,500	\$1,500	\$1,500	\$1,500	\$2,000	\$0	\$2,000
54640	Repair & Maintenance - Communication	\$0	\$200	\$200	\$100	\$150	\$0	\$150
54650	Repair & Maintenance - Vehicles	\$396	\$500	\$500	\$500	\$800	\$0	\$800
54660	Repair & Maintenance - Building	\$0	\$0	\$2,000	\$2,000	\$2,000	\$0	\$2,000
55210	Fuel & Oil	\$2,025	\$2,500	\$2,500	\$2,500	\$3,000	\$0	\$3,000
55220	Tires & Filters	\$316	\$600	\$600	\$500	\$500	\$0	\$500
55230	Operating Supplies	\$601	\$300	\$400	\$400	\$500	\$0	\$500
55240	Uniforms	\$569	\$800	\$800	\$800	\$825	\$0	\$825
55260	Janitorial Supplies	\$364	\$300	\$300	\$300	\$400	\$0	\$400
55270	Small Tools & Equipment	\$987	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$1,000
55290	Protective Clothing	\$189	\$400	\$400	\$400	\$400	\$0	\$400
	Total Operating	\$7,875	\$21,600	\$23,700	\$21,230	\$25,075	\$0	\$25,075
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL FLEET MAINTENANCE BUDGET		\$137,456	\$186,413	\$188,513	\$183,451	\$188,334	\$3,466	\$191,800

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$34,393	\$38,934	\$38,934	\$38,934	\$39,510	\$593	\$40,103
51210	Sick Leave Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$1,624	\$1,947	\$1,947	\$1,500	\$1,975	\$30	\$2,005
52110	F.I.C.A. Taxes-City Portion	\$2,751	\$3,127	\$3,127	\$3,127	\$3,174	\$48	\$3,222
52310	Health/Life Insurance/Dis Ins	\$4,584	\$4,737	\$4,737	\$4,737	\$7,393	\$4	\$7,397
52320	Workers' Comp. Insurance	\$1,557	\$1,552	\$1,552	\$1,552	\$1,575	\$24	\$1,599
52330	Pension Expense	\$4,615	\$5,519	\$5,519	\$5,519	\$6,223	\$93	\$6,316
	Total Payroll	\$49,524	\$55,816	\$55,816	\$55,369	\$59,850	\$792	\$60,642
53140	Pre-Employment/Physicals	\$105	\$200	\$200	\$100	\$200	\$0	\$200
54110	Telephone	\$78	\$100	\$100	\$100	\$100	\$0	\$100
54410	Equipment Rental	\$0	\$200	\$200	\$75	\$150	\$0	\$150
54630	Repair & Maintenance - Equipment	\$206	\$400	\$400	\$300	\$400	\$0	\$400
54640	Repair & Maintenance - Communication	\$30	\$200	\$200	\$50	\$150	\$0	\$150
54650	Repair & Maintenance - Vehicles	\$2,207	\$500	\$500	\$500	\$500	\$0	\$500
55210	Fuel & Oil	\$1,245	\$2,000	\$2,000	\$2,000	\$2,500	\$0	\$2,500
55220	Tires & Filters	\$97	\$400	\$900	\$900	\$400	\$0	\$400
55230	Operating Supplies	\$143	\$200	\$200	\$150	\$150	\$0	\$150
55240	Uniforms	\$45	\$200	\$200	\$45	\$100	\$0	\$100
55270	Small Tools & Equipment	\$3,589	\$2,500	\$2,000	\$750	\$1,000	\$0	\$1,000
55290	Protective Clothing	\$35	\$200	\$200	\$50	\$100	\$0	\$100
	Total Operating	\$7,780	\$7,100	\$7,100	\$5,020	\$5,750	\$0	\$5,750
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL FACILITY MAINTENANCE BUDGET		\$57,304	\$62,916	\$62,916	\$60,389	\$65,600	\$792	\$66,392

<u>Account Number</u>	<u>Description of Expenditure</u>	<u>FY 06/07 Actual</u>	<u>Original FY 07/08 Budget</u>	<u>Revised FY 07/08 Budget</u>	<u>Projected FY 07/08 Actual/Est</u>	<u>Baseline FY 08/09 Budget</u>	<u>New FY 08/09 Budget</u>	<u>Total FY 08/09 Budget</u>
51210	Regular Salaries	\$57,317	\$60,426	\$60,426	\$60,426	\$60,808	\$1,987	\$62,795
51210	Sick Leave Purchase	\$1,009	\$960	\$960	\$1,102	\$960	\$0	\$960
52110	F.I.C.A. Taxes-City Portion	\$4,462	\$4,696	\$4,696	\$4,696	\$4,725	\$152	\$4,877
52310	Health/Life Insurance/Dis Ins	\$346	\$398	\$398	\$398	\$376	\$13	\$389
52320	Workers' Comp. Insurance	\$200	\$174	\$174	\$174	\$176	\$6	\$182
52330	Pension Expense	\$7,464	\$8,287	\$8,287	\$8,287	\$9,265	\$298	\$9,563
	Total Payroll	\$70,798	\$74,941	\$74,941	\$75,083	\$76,310	\$2,456	\$78,766
53140	Pre-Employment/Physicals	\$0	\$100	\$100	\$50	\$100	\$0	\$100
54010	Travel & Per Diem	\$0	\$200	\$200	\$50	\$200	\$0	\$200
54110	Telephone	\$18	\$100	\$100	\$50	\$100	\$0	\$100
54210	Postage	\$0	\$100	\$100	\$50	\$100	\$0	\$100
54630	Repair & Maintenance - Equipment	\$0	\$100	\$100	\$50	\$100	\$0	\$100
54650	Repair & Maintenance - Vehicles	\$0	\$300	\$300	\$100	\$300	\$0	\$300
55210	Fuel & Oil	\$382	\$500	\$500	\$300	\$500	\$0	\$500
55220	Tires & Filters	\$0	\$100	\$100	\$100	\$100	\$0	\$100
55230	Operating Supplies	\$7	\$100	\$100	\$50	\$100	\$0	\$100
55270	Small Tools & Equipment	\$0	\$100	\$100	\$50	\$100	\$0	\$100
55290	Protective Clothing	\$0	\$100	\$100	\$50	\$100	\$0	\$100
55410	Subscriptions	\$0	\$100	\$100	\$50	\$100	\$0	\$100
55430	Employee Development	\$2,681	\$1,000	\$1,000	\$100	\$500	\$0	\$500
	Total Operating	\$3,088	\$2,900	\$2,900	\$1,050	\$2,400	\$0	\$2,400
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL CAPITAL PROJECTS BUDGET		\$73,886	\$77,841	\$77,841	\$76,133	\$78,710	\$2,456	\$81,166

<u>EXPENDITURES</u>	<u>FY 06/07 Actual</u>	<u>Original FY 07/08 Budget</u>	<u>Revised FY 07/08 Budget</u>	<u>Projected FY 07/08 Actual/Est</u>	<u>Total FY 08/09 Budget</u>
Personal Services	\$513,986	\$549,160	\$550,897	\$544,713	\$574,068
Operating Expenses	\$977,888	\$1,140,600	\$1,175,688	\$1,112,032	\$1,207,232
Transfers	\$23,268	\$24,431	\$24,431	\$24,431	\$25,653
Capital Outlay	\$3,760	\$37,300	\$45,710	\$46,540	\$2,600
TOTAL EXPENDITURES	\$1,518,902	\$1,751,491	\$1,796,726	\$1,727,716	\$1,809,553

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 Coordinator	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 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$384,437	\$403,166	\$404,586	\$398,565	\$405,895	\$6,723	\$412,618
51210	Sick Leave Purchase	\$3,459	\$6,644	\$6,644	\$7,395	\$9,105	\$0	\$9,105
51214	Overtime Purchase	\$3,594	\$4,854	\$5,134	\$5,134	\$3,719	\$64	\$3,783
52110	F.I.C.A. Taxes-City Portion	\$29,140	\$31,723	\$31,760	\$31,434	\$32,179	\$519	\$32,698
52310	Health/Life Insurance/Dis Ins	\$35,312	\$38,125	\$38,125	\$38,125	\$42,757	\$44	\$42,801
52320	Workers' Comp. Insurance	\$9,121	\$8,667	\$8,667	\$8,654	\$8,840	\$138	\$8,978
52330	Pension Expense	\$48,923	\$55,981	\$55,981	\$55,406	\$63,067	\$1,018	\$64,085
	Total Payroll	\$513,986	\$549,160	\$550,897	\$544,713	\$565,562	\$8,506	\$574,068
53140	Pre-Employment/Physicals	\$163	\$300	\$300	\$0	\$300	\$0	\$300
53179	Consulting - Town Center	\$20,744	\$20,000	\$20,000	\$8,000	\$20,000	\$0	\$20,000
53180	Consulting Services	\$9,591	\$55,000	\$55,000	\$35,000	\$20,000	\$25,000	\$45,000
53181	Consulting - Technical Services	\$0	\$1,000	\$1,000	\$0	\$0	\$0	\$0
53410	Contractual Service Costs	\$0	\$0	\$55,222	\$55,222	\$0	\$0	\$0
54010	Travel & Per Diem	\$1,492	\$2,100	\$2,600	\$2,200	\$2,900	\$0	\$2,900
54110	Telephone	\$1,696	\$3,850	\$3,813	\$2,300	\$2,900	\$0	\$2,900
54210	Postage	\$658	\$1,050	\$1,050	\$900	\$1,050	\$0	\$1,050
54310	Utility Services	\$369	\$2,500	\$5,200	\$4,000	\$4,200	\$2,300	\$6,500
54310	60003 Utility Services	\$23,512	\$41,000	\$39,700	\$39,700	\$44,472	\$4,000	\$48,472
54312	Utility Services - Streetlighting	\$337,275	\$345,000	\$345,000	\$345,000	\$380,000	\$25,000	\$405,000
54312	60003 Utility Services - Streetlighting	\$34,727	\$45,000	\$45,000	\$35,000	\$40,000	\$7,000	\$47,000
54410	Equipment Rental	\$0	\$100	\$100	\$0	\$100	\$0	\$100
54501	Collection Service Fees	\$1,331	\$1,300	\$1,300	\$500	\$1,000	\$0	\$1,000
54630	Repair & Maintenance - Equip	\$99	\$900	\$900	\$350	\$750	\$0	\$750
54640	Repair & Maintenance - Comm	\$0	\$250	\$250	\$100	\$100	\$0	\$100
54644	60003 Repair & Maint - TownCtr	\$114,436	\$135,000	\$137,900	\$137,900	\$135,000	\$17,000	\$152,000
54650	Repair & Maintenance - Vehicle	\$432	\$1,950	\$1,950	\$550	\$900	\$0	\$900
54682	Repair & Maintenance - Grounds	\$388,461	\$370,000	\$380,800	\$380,800	\$372,000	\$6,000	\$378,000
54682	60006 Repair & Maint (Traffic Accidents)	\$0	\$0	\$18,159	\$14,000	\$1,000	\$0	\$1,000
54685	Arbor Improvements & Maintenance	\$0	\$55,000	\$0	\$0	\$10,000	\$25,000	\$35,000
54730	Printing Expense	\$381	\$1,050	\$1,050	\$550	\$800	\$0	\$800
54733	Scanning/Records Mgmt.	\$0	\$100	\$100	\$0	\$0	\$0	\$0
54740	Computer Services	\$0	\$400	\$400	\$0	\$0	\$0	\$0
54750	Map Printing	\$456	\$1,550	\$1,550	\$750	\$1,050	\$0	\$1,050
54920	Legal Advertising	\$295	\$6,200	\$6,200	\$6,000	\$4,500	\$0	\$4,500
54930	Classified Advertising	\$7,934	\$4,500	\$4,500	\$4,500	\$4,000	\$0	\$4,000
54950	Recording Fees	\$0	\$300	\$2,054	\$1,500	\$300	\$0	\$300
55110	Office Supplies	\$3,170	\$4,300	\$4,300	\$4,100	\$3,600	\$0	\$3,600
55120	Computer/Printer/Fax	\$1,424	\$1,600	\$1,600	\$1,600	\$1,600	\$0	\$1,600
55210	Fuel & Oil	\$6,169	\$7,900	\$9,200	\$7,600	\$8,000	\$0	\$8,000
55220	Tires & Filters	\$143	\$900	\$900	\$350	\$900	\$0	\$900
55230	Operating Supplies	\$432	\$1,900	\$1,900	\$1,300	\$1,400	\$0	\$1,400
55240	Uniforms	\$806	\$1,150	\$1,150	\$950	\$900	\$0	\$900
55270	Small Tools & Equipment	\$1,646	\$1,900	\$3,190	\$1,310	\$1,900	\$260	\$2,160
55275	Comm/Cable Svc & Support	\$0	\$250	\$250	\$250	\$100	\$0	\$100
55278	Software	\$1,085	\$1,700	\$2,000	\$1,750	\$1,250	\$600	\$1,850
55290	Protective Clothing	\$0	\$300	\$300	\$250	\$300	\$0	\$300
55410	Subscriptions	\$438	\$600	\$600	\$550	\$600	\$0	\$600
55411	Dues & Registrations	\$3,894	\$7,100	\$6,900	\$5,400	\$6,400	\$0	\$6,400
55420	Operational Books	\$0	\$100	\$100	\$100	\$100	\$0	\$100
55430	Employee Development	\$5,161	\$5,500	\$5,200	\$4,700	\$5,700	\$0	\$5,700
58000	30077 Grants and Aids	\$9,468	\$10,000	\$7,000	\$7,000	\$10,000	\$5,000	\$15,000
	Total Operating	\$977,888	\$1,140,600	\$1,175,688	\$1,112,032	\$1,090,072	\$117,160	\$1,207,232
58175	T/fer to Dev Services Fund	\$23,268	\$24,431	\$24,431	\$24,431	\$25,653	\$0	\$25,653
	Total Transfers	\$23,268	\$24,431	\$24,431	\$24,431	\$25,653	\$0	\$25,653
63100	Infrastructure	\$0	\$0	\$8,000	\$8,000	\$0	\$0	\$0
64000	Equipment-General	\$0	\$0	\$710	\$1,290	\$0	\$0	\$0
64100	Vehicles	\$0	\$29,000	\$31,000	\$31,000	\$0	\$0	\$0
64200	Data Processing Equipment	\$3,760	\$1,800	\$1,500	\$1,750	\$0	\$2,600	\$2,600
64300	Furniture / Equipment	\$0	\$6,500	\$4,500	\$4,500	\$0	\$0	\$0
	Total Capital	\$3,760	\$37,300	\$45,710	\$46,540	\$0	\$2,600	\$2,600
TOTAL COM DEV - SUMMARY BUDGET		\$1,518,902	\$1,751,491	\$1,796,726	\$1,727,716	\$1,681,287	\$128,266	\$1,809,553

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$114,140	\$123,173	\$123,173	\$119,000	\$121,070	\$2,314	\$123,384
51210	Sick Leave Purchase	\$0	\$1,750	\$1,750	\$1,668	\$1,734	\$0	\$1,734
51214	Overtime Salaries	\$10	\$1,509	\$1,509	\$1,509	\$309	\$4	\$313
52110	F.I.C.A. Taxes-City Portion	\$8,291	\$9,672	\$9,672	\$9,346	\$9,491	\$177	\$9,668
52310	Health/Life Insurance/Dis Ins	\$11,214	\$11,823	\$11,823	\$11,823	\$13,346	\$15	\$13,361
52320	Workers' Comp. Insurance	\$382	\$360	\$360	\$347	\$353	\$7	\$360
52330	Pension Expense	\$14,647	\$17,069	\$17,069	\$16,494	\$18,597	\$348	\$18,945
	Total Payroll	\$148,684	\$165,356	\$165,356	\$160,187	\$164,900	\$2,865	\$167,765
53140	Pre-Employment/Physicals	\$11	\$100	\$100	\$0	\$100	\$0	\$100
53179	Consulting - Town Center	\$20,744	\$20,000	\$20,000	\$8,000	\$20,000	\$0	\$20,000
53180	Consulting Services	\$4,895	\$25,000	\$25,000	\$5,000	\$15,000	\$0	\$15,000
53181	Consulting - Technical Services	\$0	\$1,000	\$1,000	\$0	\$0	\$0	\$0
53410	Contractual Service Costs	\$0	\$0	\$55,222	\$55,222	\$0	\$0	\$0
54010	Travel & Per Diem	\$85	\$0	\$500	\$500	\$1,000	\$0	\$1,000
54110	Telephone	\$713	\$1,800	\$1,800	\$1,200	\$1,400	\$0	\$1,400
54210	Postage	\$658	\$1,000	\$1,000	\$850	\$1,000	\$0	\$1,000
54310	Utility Services	\$0	\$1,000	\$1,000	\$0	\$0	\$0	\$0
54501	Collection Service Fees	\$1,331	\$1,300	\$1,300	\$500	\$1,000	\$0	\$1,000
54630	Repair & Maintenance - Equip	\$99	\$300	\$300	100	\$300	\$0	\$300
54640	Repair & Maintenance - Comm	\$0	\$250	\$250	\$100	\$100	\$0	\$100
54650	Repair & Maintenance - Vehicle	\$311	\$750	\$750	\$350	\$400	\$0	\$400
54730	Printing Expense	\$70	\$500	\$500	\$250	\$300	\$0	\$300
54750	Map Printing	\$456	\$1,000	\$1,000	\$500	\$500	\$0	\$500
54920	Legal Advertising	\$0	\$1,500	\$1,500	\$1,500	\$1,000	\$0	\$1,000
54930	Classified Advertising	\$1,915	\$1,500	\$1,500	\$1,500	\$1,000	\$0	\$1,000
54950	Recording Fees	\$0	\$300	\$2,054	\$1,500	\$300	\$0	\$300
55110	Office Supplies	\$2,880	\$3,500	\$3,500	\$3,500	\$3,000	\$0	\$3,000
55120	Computer/Printer/Fax	\$872	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$1,500
55210	Fuel & Oil	\$1,037	\$1,400	\$1,400	\$500	\$500	\$0	\$500
55220	Tires & Filters	\$0	\$500	\$500	\$150	\$500	\$0	\$500
55230	Operating Supplies	\$224	\$800	\$800	\$500	\$500	\$0	\$500
55240	Uniforms	\$393	\$250	\$250	\$250	\$200	\$0	\$200
55270	Small Tools & Equipment	\$465	\$750	\$750	\$450	\$600	\$0	\$600
55275	Comm/Cable Svc & Support	\$0	\$250	\$250	\$250	\$100	\$0	\$100
55278	Software	\$585	\$700	\$700	\$700	\$350	\$0	\$350
55410	Subscriptions	\$288	\$300	\$300	\$300	\$300	\$0	\$300
55411	Dues & Registrations	\$1,442	\$2,500	\$2,500	\$1,500	\$2,500	\$0	\$2,500
55430	Employee Development	\$2,888	\$2,500	\$1,750	\$1,750	\$2,000	\$0	\$2,000
	Total Operating	\$42,362	\$72,250	\$128,976	\$88,422	\$55,450	\$0	\$55,450
58175	Transfer to Dev Services	\$23,268	\$24,431	\$24,431	\$24,431	\$25,653	\$0	\$25,653
	Total Transfers	\$23,268	\$24,431	\$24,431	\$24,431	\$25,653	\$0	\$25,653
64200	Data Processing Equipment	\$3,760	\$0	\$0	\$0	\$0	\$0	\$0
64300	Furniture / Equipment	\$0	\$4,500	\$4,500	\$4,500	\$0	\$0	\$0
	Total Capital	\$3,760	\$4,500	\$4,500	\$4,500	\$0	\$0	\$0
TOTAL ADMIN & PLAN BUDGET		\$218,074	\$266,537	\$323,263	\$277,540	\$246,003	\$2,865	\$248,868

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$72,936	\$74,969	\$74,969	\$74,969	\$73,894	\$2,155	\$76,049
51210	Sick Leave Purchase	\$1,347	\$1,401	\$1,401	\$1,401	\$1,421	\$0	\$1,421
51214	Overtime Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$5,287	\$5,843	\$5,843	\$5,843	\$5,762	\$165	\$5,927
52310	Health/Life Insurance/Dis Ins	\$6,414	\$7,024	\$7,024	\$7,024	\$7,610	\$14	\$7,624
52320	Workers' Comp. Insurance	\$256	\$217	\$217	\$217	\$214	\$6	\$220
52330	Pension Expense	\$9,501	\$10,310	\$10,310	\$10,310	\$11,297	\$323	\$11,620
	Total Payroll	\$95,741	\$99,764	\$99,764	\$99,764	\$100,198	\$2,663	\$102,861
53180	Consulting Services	\$4,696	\$30,000	\$30,000	\$30,000	\$5,000	\$25,000	\$30,000
54010	Travel & Per Diem	\$938	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$1,000
54630	Repair & Maintenance - Equip	\$0	\$100	\$100	\$50	\$100	\$0	\$100
54730	Printing Expense	\$264	\$300	\$300	\$150	\$300	\$0	\$300
54740	Computer Services	\$0	\$400	\$400	\$0	\$0	\$0	\$0
54750	Map Printing	\$0	\$400	\$400	\$200	\$400	\$0	\$400
54920	Legal Advertising	\$0	\$4,000	\$4,000	\$4,000	\$3,000	\$0	\$3,000
54930	Classified Advertising	\$6,019	\$3,000	\$3,000	\$3,000	\$3,000	\$0	\$3,000
55110	Office Supplies	\$197	\$300	\$300	\$300	\$300	\$0	\$300
55230	Operating Supplies	\$125	\$400	\$400	\$200	\$200	\$0	\$200
55240	Uniforms	\$0	\$100	\$100	\$100	\$100	\$0	\$100
55270	Small Tools & Equipment	\$112	\$250	\$250	\$100	\$200	\$130	\$330
55278	Software	\$500	\$500	\$500	\$500	\$500	\$300	\$800
55410	Subscriptions	\$0	\$100	\$100	\$50	\$100	\$0	\$100
55411	Dues & Registrations	\$976	\$2,500	\$2,500	\$2,000	\$1,800	\$0	\$1,800
55430	Employee Development	\$384	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$1,500
	Total Operating	\$14,211	\$44,850	\$44,850	\$43,150	\$17,500	\$25,430	\$42,930
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$0	\$0	\$0	\$0	\$0	\$1,300	\$1,300
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$1,300	\$1,300
TOTAL LONG RANGE PLAN BUDGET		\$109,952	\$144,614	\$144,614	\$142,914	\$117,698	\$29,393	\$147,091

Consulting Services:
EAR-based amendments \$25,000

Software:
Microsoft Professional \$300

Small Tools & Equipment:
UPS battery back-up \$130

Data Processing Equipment:
Personal computer (1) \$1,300

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$67,168	\$69,819	\$69,819	\$69,819	\$73,894	\$246	\$74,140
51210	Sick Leave Purchase	\$1,287	\$1,338	\$1,338	\$1,338	\$2,842	\$0	\$2,842
52110	F.I.C.A. Taxes-City Portion	\$5,232	\$5,444	\$5,444	\$5,444	\$5,870	\$19	\$5,889
52310	Health/Life Insurance/Dis Ins	\$4,705	\$4,945	\$4,945	\$4,945	\$5,584	\$2	\$5,586
52320	Workers' Comp. Insurance	\$234	\$203	\$203	\$203	\$218	\$1	\$219
52330	Pension Expense	\$8,758	\$9,606	\$9,606	\$9,606	\$11,510	\$37	\$11,547
	Total Payroll	\$87,384	\$91,355	\$91,355	\$91,355	\$99,918	\$305	\$100,223
54010	Travel & Per Diem	\$454	\$750	\$750	\$600	\$750	\$0	\$750
54630	Repair & Maintenance - Equip	\$0	\$100	\$100	\$0	\$100	\$0	\$100
54730	Printing Expense	\$27	\$150	\$150	\$50	\$100	\$0	\$100
54733	Scanning/Records Mgmt.	\$0	\$100	\$100	\$0	\$0	\$0	\$0
54750	Map Printing	\$0	\$150	\$150	\$50	\$150	\$0	\$150
55110	Office Supplies	\$10	\$100	\$100	\$100	\$100	\$0	\$100
55230	Operating Supplies	\$0	\$200	\$200	\$100	\$200	\$0	\$200
55240	Uniforms	\$0	\$100	\$100	\$100	\$100	\$0	\$100
55270	Small Tools & Equipment	\$0	\$100	\$100	\$100	\$300	\$130	\$430
55278	Software	\$0	\$0	\$0	\$0	\$0	\$300	\$300
55410	Subscriptions	\$0	\$100	\$100	\$100	\$100	\$0	\$100
55411	Dues & Registrations	\$926	\$1,500	\$1,300	\$1,300	\$1,500	\$0	\$1,500
55430	Employee Development	\$1,270	\$500	\$950	\$950	\$1,500	\$0	\$1,500
	Total Operating	\$2,687	\$3,850	\$4,100	\$3,450	\$4,900	\$430	\$5,330
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$0	\$0	\$0	\$0	\$0	\$1,300	\$1,300
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$1,300	\$1,300
TOTAL DEV REVIEW BUDGET		\$90,071	\$95,205	\$95,455	\$94,805	\$104,818	\$2,035	\$106,853

Small Tools & Equipment:

UPS battery back-up \$130

Software:

Microsoft Professional \$300

Data Processing Equipment:

Personal computer (1) \$1,300

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$130,193	\$135,205	\$136,625	\$134,777	\$137,037	\$2,008	\$139,045
51210	Sick Leave Purchase	\$825	\$2,155	\$2,155	\$2,988	\$3,108	\$0	\$3,108
51214	Overtime Salaries	\$3,584	\$3,345	\$3,625	\$3,625	\$3,410	\$60	\$3,470
52110	F.I.C.A. Taxes-City Portion	\$10,330	\$10,764	\$10,801	\$10,801	\$11,056	\$158	\$11,214
52310	Health/Life Insurance/Dis Ins	\$12,979	\$14,333	\$14,333	\$14,333	\$16,217	\$13	\$16,230
52320	Workers' Comp. Insurance	\$8,249	\$7,887	\$7,887	\$7,887	\$8,055	\$124	\$8,179
52330	Pension Expense	\$16,017	\$18,996	\$18,996	\$18,996	\$21,663	\$310	\$21,973
	Total Payroll	\$182,177	\$192,685	\$194,422	\$193,407	\$200,546	\$2,673	\$203,219
53140	Pre-Employment/Physicals	\$152	\$200	\$200	\$0	\$200	\$0	\$200
54010	Travel & Per Diem	\$15	\$350	\$350	\$100	\$150	\$0	\$150
54110	Telephone	\$983	\$2,050	\$2,013	\$1,100	\$1,500	\$0	\$1,500
54210	Postage	\$0	\$50	\$50	\$50	\$50	\$0	\$50
54310	Utility Services	\$369	\$1,500	\$4,200	\$4,000	\$4,200	\$2,300	\$6,500
54310	60003 Utility Services - Town Ctr	\$23,512	\$41,000	\$39,700	\$39,700	\$44,472	\$4,000	\$48,472
54312	Utility Svc - Streetlights (see #1526)	\$337,275	\$0	\$0	\$0	\$0	\$0	\$0
54312	60003 Util Svc-Streetlights-TC (#1526)	\$34,727	\$0	\$0	\$0	\$0	\$0	\$0
54410	Equipment Rental	\$0	\$100	\$100	\$0	\$100	\$0	\$100
54630	Repair & Maintenance - Equip	\$0	\$400	\$400	\$200	\$250	\$0	\$250
54644	60003 Repair & Maint - Town Ctr	\$114,436	\$135,000	\$137,900	\$137,900	\$135,000	\$17,000	\$152,000
54650	Repair & Maintenance - Vehicle	\$121	\$1,200	\$1,200	\$200	\$500	\$0	\$500
54682	Repair & Maintenance - Grounds	\$388,461	\$370,000	\$380,800	\$380,800	\$372,000	\$5,000	\$377,000
54682	60006 Repair & Maint (Traffic Accidents)	\$0	\$0	\$18,159	\$14,000	\$1,000	\$0	\$1,000
54685	Arbor Improvements & Maintenance	\$0	\$55,000	\$0	\$0	\$10,000	\$25,000	\$35,000
54730	Printing Expense	\$20	\$100	\$100	\$100	\$100	\$0	\$100
54920	Legal Advertising	\$295	\$700	\$700	\$500	\$500	\$0	\$500
55110	Office Supplies	\$83	\$400	\$400	\$200	\$200	\$0	\$200
55120	Computer/Printer/Fax	\$552	\$100	\$100	\$100	\$100	\$0	\$100
55210	Fuel & Oil	\$5,132	\$6,500	\$7,800	\$7,100	\$7,500	\$0	\$7,500
55220	Tires & Filters	\$143	\$400	\$400	\$200	\$400	\$0	\$400
55230	Operating Supplies	\$83	\$500	\$500	\$500	\$500	\$0	\$500
55240	Uniforms	\$413	\$700	\$700	\$500	\$500	\$0	\$500
55270	Small Tools & Equipment	\$1,069	\$800	\$2,090	\$660	\$800	\$0	\$800
55278	Software	\$0	\$500	\$800	\$550	\$400	\$0	\$400
55290	Protective Clothing	\$0	\$300	\$300	\$250	\$300	\$0	\$300
55410	Subscriptions	\$150	\$100	\$100	\$100	\$100	\$0	\$100
55411	Dues & Registrations	\$550	\$600	\$600	\$600	\$600	\$0	\$600
55420	Operational Books	\$0	\$100	\$100	\$100	\$100	\$0	\$100
55430	Employee Development	\$619	\$1,000	\$1,000	\$500	\$700	\$0	\$700
58000	30077 Grants and Aids	\$9,468	\$10,000	\$7,000	\$7,000	\$10,000	\$5,000	\$15,000
	Total Operating	\$918,628	\$629,650	\$607,762	\$597,010	\$592,222	\$58,300	\$650,522
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
63100	Infrastructure	\$0	\$0	\$8,000	\$8,000	\$0	\$0	\$0
64000	Equipment-General	\$0	\$0	\$710	\$1,290	\$0	\$0	\$0
64100	Vehicles	\$0	\$29,000	\$31,000	\$31,000	\$0	\$0	\$0
64200	Data Processing Equipment	\$0	\$1,800	\$1,500	\$1,750	\$0	\$0	\$0
64300	Furniture / Equipment	\$0	\$2,000	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$32,800	\$41,210	\$42,040	\$0	\$0	\$0
TOTAL URBAN BEAUTIFICATION BUDGET		\$1,100,805	\$855,135	\$843,394	\$832,457	\$792,768	\$60,973	\$853,741

Utility Services:
Vistawilla median and other new projects \$2,300

Utility Services:
Veteran's Memorial \$4,000

60003 Repair & Maint - Town Ctr:
Cross Seminole Trail \$3,000
Palm replacement - Building 1 \$14,000
\$17,000

Repair & Maintenance - Grounds:
SR 434 Landscaping \$5,000

Arbor Improvements & Maintenance:
ROW Tree Maintenance \$25,000

30077 Grants and Aids:
Add'l grant partnerships \$5,000

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
	Total Payroll	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54312	Utility Services - Streetlighting	\$0	\$345,000	\$345,000	\$345,000	\$380,000	\$25,000	\$405,000
54312	60003 Util Svc-Streetlight-Town Ctr	\$0	\$45,000	\$45,000	\$35,000	\$40,000	\$7,000	\$47,000
54682	Repair & Maintenance - Grounds	\$0	\$0	\$0	\$0	\$0	\$1,000	\$1,000
	Total Operating	\$0	\$390,000	\$390,000	\$380,000	\$420,000	\$33,000	\$453,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL STREETLIGHTING BUDGET		\$0	\$390,000	\$390,000	\$380,000	\$420,000	\$33,000	\$453,000

Utility Services - Streetlighting:			Repair & Maintenance - Grounds:		
Jessup's Reserve	\$5,500		Relocation costs	\$1,000	
TLBD (Seneca - 61 lights, Shetland & Dyson - 47 lights)	\$19,500				
60003 Grandeville	\$7,000				
	<u>\$32,000</u>				

EXPENDITURES	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Total FY 08/09 Budget
Personal Services	\$5,508,970	\$5,675,167	\$5,710,544	\$5,720,549	\$6,004,310
Operating Expenses	\$592,272	\$687,091	\$703,983	\$779,548	\$870,240
Capital Lease	\$121,487	\$121,514	\$121,514	\$121,502	\$121,514
Capital Outlay	\$539,134	\$115,575	\$165,701	\$165,079	\$101,100
TOTAL EXPENDITURES	\$6,761,863	\$6,599,347	\$6,701,742	\$6,786,678	\$7,097,164

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

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		7
Total	9		9		9

Community Services - 2114

Captain	1		1		1
Sworn Officer	5		5		5
Total	6		6		6

Operations - 2115

Captain	1		1		1
Lieutenant	6		6		7
Sworn Officer	31		31		29
Total	38		38		37

Information Services - 2116

Captain	1		1		1
Lieutenant	1		1		2
Senior Records Clerk (civilian)	1		1		1
Records Clerk (civilian)	2.75		2.75		2.75
Communications Operator I (civilian)	3		4		5
Communications Operator II (civilian)	9		8		7
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		2
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
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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	70.00	70.00	70.00
Non-sworn	20.75	20.75	20.75

Account Number	Description of Expenditure	FY 06/07	Original	Revised	Projected	Baseline	New	Total
		Actual	FY 07/08 Budget	FY 07/08 Budget	FY 07/08 Actual/Est	FY 08/09 Budget	FY 08/09 Budget	FY 08/09 Budget
51210	Regular Salaries	\$3,946,899	\$4,008,855	\$4,012,485	\$4,017,769	\$4,062,423	\$96,803	\$4,159,226
51210	Sick Leave Purchase	\$66,609	\$75,190	\$71,560	\$73,175	\$86,572	\$0	\$86,572
51213	Salary Reimbursement	(\$29,822)	\$0	\$0	(\$52,941)	\$0	\$0	\$0
51214	Overtime Salaries	\$166,258	\$138,991	\$169,889	\$209,194	\$147,373	\$4,028	\$151,401
52110	F.I.C.A. Taxes-City Portion	\$308,413	\$321,847	\$323,606	\$329,190	\$325,933	\$7,506	\$333,439
52310	Health/Life Insurance/ Dis Ins	\$419,618	\$461,643	\$461,643	\$461,643	\$507,742	\$605	\$508,347
52320	Workers' Comp. Insurance	\$122,859	\$101,632	\$102,052	\$101,832	\$105,837	\$2,503	\$108,340
52330	Pension Expense	\$508,136	\$567,009	\$569,309	\$580,687	\$641,961	\$15,024	\$656,985
	Total Payroll	\$5,508,970	\$5,675,167	\$5,710,544	\$5,720,549	\$5,877,841	\$126,469	\$6,004,310
53140	Pre-Employment/Physicals	\$18,550	\$20,499	\$19,999	\$20,192	\$21,600	\$0	\$21,600
53410	Billing Services Cost	\$0	\$800	\$800	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$12,724	\$19,852	\$20,882	\$20,711	\$16,400	\$0	\$16,400
54110	Telephone	\$78,874	\$82,267	\$79,268	\$82,018	\$83,270	\$1,800	\$85,070
54210	Postage	\$5,760	\$6,750	\$8,226	\$7,850	\$6,600	\$0	\$6,600
54310	Utility Services	\$48,079	\$49,000	\$51,500	\$51,500	\$56,500	\$3,600	\$60,100
54382	Lot Cleaning	\$0	\$500	\$500	\$500	\$500	\$19,500	\$20,000
54410	Equipment Rental	\$2,136	\$4,500	\$410	\$410	\$3,500	\$0	\$3,500
54630	Repair & Maintenance - Equip	\$22,641	\$36,618	\$29,418	\$32,700	\$33,050	\$0	\$33,050
54632	Software Maint/Licenses	\$6,206	\$7,300	\$7,300	\$7,300	\$7,300	\$0	\$7,300
54633	Maint Agreement / Contracts	\$6,665	\$21,334	\$21,408	\$21,199	\$21,125	\$0	\$21,125
54640	Repair & Maintenance - Comm	\$2,415	\$16,058	\$9,058	\$12,500	\$12,500	\$0	\$12,500
54650	Repair & Maintenance - Vehicles	\$39,500	\$42,960	\$49,742	\$42,260	\$41,680	\$0	\$41,680
54660	Repair & Maintenance - Building	\$12,040	\$13,900	\$57,645	\$54,645	\$12,900	\$31,100	\$44,000
54686	Repair & Maintenance - Landscape	(\$5)	\$500	\$0	\$0	\$0	\$0	\$0
54720	Copy Machine Supplies	\$15,011	\$12,300	\$13,702	\$12,702	\$12,300	\$0	\$12,300
54730	Printing Expense	\$3,696	\$8,000	\$8,400	\$4,700	\$4,800	\$0	\$4,800
54800	Promotional Activities	\$8,169	\$7,700	\$7,700	\$7,700	\$7,200	\$0	\$7,200
54810	Employee Relations	\$654	\$4,050	\$1,550	\$1,250	\$2,250	\$0	\$2,250
54891	Community Youth Organization	\$0	\$4,000	\$3,500	\$3,475	\$4,000	\$0	\$4,000
54950	Recording Fee	\$172	\$600	\$600	\$600	\$650	\$0	\$650
55110	Office Supplies	\$9,196	\$12,600	\$11,100	\$11,100	\$12,600	\$0	\$12,600
55120	Computer / Printer / Fax	\$822	\$5,010	\$4,810	\$4,810	\$3,500	\$0	\$3,500
55210	Fuel & Oil	\$144,682	\$119,510	\$119,510	\$203,750	\$260,250	\$0	\$260,250
55220	Tires & Filters	\$9,879	\$12,700	\$18,600	\$17,700	\$13,325	\$0	\$13,325
55230	Operating Supplies	\$16,488	\$34,457	\$28,567	\$27,760	\$34,650	\$0	\$34,650
55240	Uniforms	\$32,789	\$35,218	\$29,963	\$29,963	\$35,950	\$0	\$35,950
55260	Janitorial Supplies	\$4,029	\$4,410	\$4,410	\$4,410	\$4,400	\$0	\$4,400
55262	Holiday Decorations	\$452	\$650	\$650	\$600	\$0	\$0	\$0
55270	Small Tools & Equipment	\$36,236	\$21,387	\$24,147	\$24,147	\$21,750	\$2,020	\$23,770
55275	Communications Support	\$153	\$3,143	\$3,143	\$2,565	\$2,565	\$0	\$2,565
55278	Software Systems	\$10,575	\$16,533	\$12,304	\$12,001	\$13,675	\$600	\$14,275
55290	Protective Clothing	\$16,980	\$21,520	\$25,232	\$25,686	\$21,980	\$0	\$21,980
55410	Subscriptions	\$1,926	\$2,000	\$1,324	\$1,324	\$2,000	\$0	\$2,000
55411	Dues & Registrations	\$2,833	\$6,900	\$4,200	\$3,000	\$5,400	\$0	\$5,400
55420	Operational Books	\$544	\$3,050	\$3,050	\$2,950	\$2,550	\$0	\$2,550
55430	Employee Development	\$14,964	\$19,515	\$10,865	\$9,755	\$13,200	\$0	\$13,200
55431	Employee Education Incentive	\$0	\$0	\$1,500	\$4,815	\$6,700	\$0	\$6,700
55441	Accreditation	\$6,437	\$9,000	\$9,000	\$9,000	\$9,000	\$0	\$9,000
	Total Operating	\$592,272	\$687,091	\$703,983	\$779,548	\$811,620	\$58,620	\$870,240
57160	Lease Purchase Vehicle	\$108,367	\$121,514	\$121,514	\$121,502	\$121,514	\$0	\$121,514
57250	Lease Purchase Interest	\$13,120	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital Lease	\$121,487	\$121,514	\$121,514	\$121,502	\$121,514	\$0	\$121,514
64000	Equipment-General	\$98,834	\$86,500	\$126,500	\$126,000	\$0	\$95,900	\$95,900
64100	Vehicles	\$414,577	\$0	\$0	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$22,752	\$14,700	\$26,893	\$26,771	\$0	\$5,200	\$5,200
64300	Furniture/Office Equipment	\$2,971	\$14,375	\$12,308	\$12,308	\$0	\$0	\$0
	Total Capital	\$539,134	\$115,575	\$165,701	\$165,079	\$0	\$101,100	\$101,100
TOTAL POLICE - SUMMARY BUDGET		\$6,761,863	\$6,599,347	\$6,701,742	\$6,786,678	\$6,810,975	\$286,189	\$7,097,164

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$150,334	\$153,180	\$166,195	\$165,732	\$166,869	\$4,828	\$171,697
51210	Sick Leave Purchase	\$5,564	\$5,688	\$6,173	\$6,173	\$6,381	\$0	\$6,381
51214	Overtime Salaries	\$8,379	\$2,013	\$9,579	\$9,500	\$6,463	\$237	\$6,700
52110	F.I.C.A. Taxes-City Portion	\$11,502	\$11,092	\$12,342	\$13,880	\$10,502	\$180	\$10,682
52310	Health/Life Insurance/ Dis Ins	\$9,419	\$9,973	\$9,973	\$9,973	\$11,281	\$30	\$11,311
52320	Workers' Comp. Insurance	\$3,894	\$3,399	\$3,819	\$3,465	\$3,826	\$98	\$3,924
52330	Pension Expense	\$21,083	\$21,719	\$24,019	\$24,500	\$27,046	\$760	\$27,806
	Total Payroll	\$210,175	\$207,064	\$232,100	\$233,223	\$232,368	\$6,133	\$238,501
53140	Pre-Employment/Physicals	\$285	\$287	\$287	\$287	\$300	\$0	\$300
53410	Billing Services Cost	\$0	\$800	\$800	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$1,603	\$2,525	\$1,525	\$2,525	\$1,500	\$0	\$1,500
54110	Telephone	\$21,734	\$21,528	\$19,438	\$21,478	\$21,500	\$0	\$21,500
54210	Postage	\$2,001	\$3,000	\$3,000	\$3,000	\$3,000	\$0	\$3,000
54630	Repair & Maintenance - Equip	\$597	\$600	\$600	\$400	\$600	\$0	\$600
54650	Repair & Maintenance - Vehicles	\$559	\$775	\$775	\$775	\$775	\$0	\$775
54660	Repair & Maintenance - Building	\$0	\$1,000	\$1,000	\$0	\$0	\$0	\$0
54686	Repair & Maintenance - Landscape	(\$5)	\$500	\$0	\$0	\$0	\$0	\$0
54800	Promotional Activities	\$859	\$0	\$0	\$0	\$0	\$0	\$0
54810	Employee Relations	\$0	\$2,500	\$200	\$200	\$1,500	\$0	\$1,500
55110	Office Supplies	\$3,220	\$3,500	\$2,300	\$2,300	\$3,500	\$0	\$3,500
55210	Fuel & Oil	\$3,490	\$1,900	\$1,900	\$2,200	\$2,400	\$0	\$2,400
55220	Tires & Filters	\$226	\$250	\$250	\$250	\$250	\$0	\$250
55230	Operating Supplies	\$2,297	\$4,500	\$2,700	\$2,500	\$4,500	\$0	\$4,500
55270	Small Tools & Equipment	\$587	\$590	\$240	\$240	\$600	\$0	\$600
55290	Protective Clothing	\$0	\$1,850	\$1,850	\$1,850	\$1,850	\$0	\$1,850
55410	Subscriptions	\$1,926	\$2,000	\$1,324	\$1,324	\$2,000	\$0	\$2,000
55411	Dues & Registrations	\$2,518	\$4,300	\$2,400	\$2,400	\$3,500	\$0	\$3,500
55430	Employee Development	\$6,139	\$4,400	\$1,400	\$1,100	\$2,000	\$0	\$2,000
55431	Employee Education Incentive	\$0	\$0	\$0	\$0	\$250	\$0	\$250
	Total Operating	\$48,036	\$56,805	\$41,989	\$42,829	\$50,025	\$0	\$50,025
	Total Capital Lease	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$6,640	\$3,600	\$3,600	\$3,600	\$0	\$3,600	\$3,600
64200	Data Processing Equipment	\$0	\$0	\$1,300	\$1,178	\$0	\$0	\$0
	Total Capital	\$6,640	\$3,600	\$4,900	\$4,778	\$0	\$3,600	\$3,600
TOTAL OFFICE OF THE CHIEF BUDGET		\$264,851	\$267,469	\$278,989	\$280,830	\$282,393	\$9,733	\$292,126

Equipment-General:
Portable radio (1) \$3,600

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$451,525	\$443,320	\$431,563	\$402,028	\$398,639	\$6,500	\$405,139
51210	Sick Leave Purchase	\$12,958	\$13,219	\$11,476	\$11,476	\$12,743	\$0	\$12,743
51213	Salary Reimbursement	(\$14,111)	\$0	\$0	(\$16,118)	\$0	\$0	\$0
51214	Overtime Salaries	\$21,365	\$15,307	\$24,242	\$24,200	\$15,738	\$267	\$16,005
52110	F.I.C.A. Taxes-City Portion	\$35,643	\$36,096	\$36,146	\$33,500	\$32,712	\$518	\$33,230
52310	Health/Life Insurance/ Dis Ins	\$53,169	\$53,524	\$53,524	\$53,524	\$51,838	\$41	\$51,879
52320	Workers' Comp. Insurance	\$16,421	\$13,190	\$13,190	\$13,228	\$11,954	\$189	\$12,143
52330	Pension Expense	\$62,940	\$63,699	\$63,699	\$59,100	\$64,133	\$1,015	\$65,148
	Total Payroll	\$639,910	\$638,355	\$633,840	\$580,938	\$587,757	\$8,530	\$596,287
53140	Pre-Employment/Physicals	\$3,420	\$2,583	\$2,083	\$2,000	\$2,400	\$0	\$2,400
54010	Travel & Per Diem	\$0	\$2,500	\$737	\$736	\$2,500	\$0	\$2,500
54110	Telephone	\$110	\$710	\$660	\$660	\$700	\$0	\$700
54210	Postage	\$0	\$250	\$250	\$100	\$100	\$0	\$100
54410	Equipment Rental	\$2,136	\$4,500	\$410	\$410	\$3,500	\$0	\$3,500
54650	Repair & Maintenance - Vehicles	\$6,265	\$6,897	\$9,679	\$6,247	\$6,500	\$0	\$6,500
55110	Office Supplies	\$604	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$1,500
55120	Computer / Printer / Fax	\$477	\$2,010	\$1,810	\$1,810	\$1,500	\$0	\$1,500
55210	Fuel & Oil	\$6,564	\$6,450	\$6,450	\$8,500	\$10,200	\$0	\$10,200
55220	Tires & Filters	\$459	\$500	\$500	\$500	\$500	\$0	\$500
55230	Operating Supplies	\$998	\$3,000	\$2,910	\$2,910	\$4,800	\$0	\$4,800
55240	Uniforms	\$7,369	\$7,650	\$5,550	\$5,550	\$7,650	\$0	\$7,650
55270	Small Tools & Equipment	\$2,737	\$800	\$1,150	\$1,150	\$800	\$130	\$930
55278	Software Systems	\$1,731	\$2,208	\$2,208	\$2,208	\$2,000	\$300	\$2,300
55290	Protective Clothing	\$499	\$520	\$520	\$520	\$520	\$0	\$520
55430	Employee Development	\$353	\$1,200	\$1,200	\$600	\$500	\$0	\$500
55431	Employee Education Incentive	\$0	\$0	\$0	\$600	\$700	\$0	\$700
	Total Operating	\$33,722	\$43,278	\$37,617	\$36,001	\$46,370	\$430	\$46,800
57160	Lease Purchase Vehicle	\$4,256	\$4,682	\$4,682	\$4,682	\$4,682	\$0	\$4,682
57250	Lease Purchase Interest	\$414	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital Lease	\$4,670	\$4,682	\$4,682	\$4,682	\$4,682	\$0	\$4,682
64000	Equipment-General	\$9,528	\$3,600	\$3,600	\$3,600	\$0	\$3,600	\$3,600
64200	Data Processing Equipment	\$6,448	\$0	\$0	\$0	\$0	\$1,300	\$1,300
	Total Capital	\$15,976	\$3,600	\$3,600	\$3,600	\$0	\$4,900	\$4,900
TOTAL CRIM. INVEST. BUDGET		\$694,278	\$689,915	\$679,739	\$625,221	\$638,809	\$13,860	\$652,669

Small Tools & Equipment:
UPS battery back-up \$130

Software:
Microsoft Professional \$300

Equipment-General:
Portable radio (1) \$3,600

Data Processing Equipment:
Personal Computer (1) \$1,300

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$232,767	\$287,680	\$287,680	\$282,863	\$308,150	\$6,676	\$314,826
51210	Sick Leave Purchase	\$5,965	\$4,971	\$4,971	\$4,971	\$10,033	\$0	\$10,033
51214	Overtime Salaries	\$4,405	\$10,615	\$11,640	\$11,640	\$11,073	\$275	\$11,348
52110	F.I.C.A. Taxes-City Portion	\$18,323	\$23,200	\$23,200	\$22,910	\$25,275	\$532	\$25,807
52310	Health/Life Insurance/ Dis Ins	\$18,840	\$21,819	\$21,819	\$21,819	\$29,507	\$42	\$29,549
52320	Workers' Comp. Insurance	\$8,115	\$8,478	\$8,478	\$8,478	\$9,237	\$194	\$9,431
52330	Pension Expense	\$31,149	\$40,941	\$40,941	\$40,500	\$49,543	\$1,043	\$50,586
	Total Payroll	\$319,564	\$397,704	\$398,729	\$393,181	\$442,818	\$8,762	\$451,580
53140	Pre-Employment/Physicals	\$570	\$1,785	\$1,785	\$1,785	\$1,800	\$0	\$1,800
54010	Travel & Per Diem	\$2,592	\$2,500	\$3,970	\$3,800	\$2,500	\$0	\$2,500
54110	Telephone	\$0	\$0	\$600	\$600	\$0	\$1,800	\$1,800
54310	Utility Services	\$0	\$0	\$0	\$0	\$0	\$3,600	\$3,600
54633	Maint Agreement / Contracts	\$0	\$209	\$283	\$74	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$2,076	\$2,580	\$2,580	\$2,580	\$2,580	\$0	\$2,580
54800	Promotional Activities	\$7,310	\$7,500	\$7,500	\$7,500	\$7,000	\$0	\$7,000
54810	Employee Relations	\$166	\$950	\$750	\$750	\$750	\$0	\$750
54891	Community Youth Organization ¹	\$0	\$4,000	\$3,500	\$3,475	\$4,000	\$0	\$4,000
55110	Office Supplies	\$300	\$1,100	\$800	\$800	\$1,100	\$0	\$1,100
55210	Fuel & Oil	\$6,826	\$4,940	\$4,940	\$13,400	\$16,750	\$0	\$16,750
55220	Tires & Filters	\$451	\$500	\$500	\$500	\$500	\$0	\$500
55230	Operating Supplies	\$795	\$3,000	\$850	\$850	\$2,500	\$0	\$2,500
55240	Uniforms	\$787	\$1,200	\$1,200	\$1,200	\$1,650	\$0	\$1,650
55270	Small Tools & Equipment	\$1,134	\$800	\$800	\$800	\$800	\$0	\$800
55290	Protective Clothing	\$1,498	\$1,500	\$2,400	\$2,400	\$1,500	\$0	\$1,500
55430	Employee Development	\$597	\$750	\$100	\$40	\$750	\$0	\$750
55431	Employee Education Incentive	\$0	\$0	\$1,500	\$2,600	\$2,000	\$0	\$2,000
	Total Operating	\$25,102	\$33,314	\$34,058	\$43,154	\$46,180	\$5,400	\$51,580
	Total Capital Lease	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$3,518	\$3,600	\$3,600	\$3,600	\$0	\$15,200	\$15,200
64100	Vehicles	\$23,065	\$0	\$0	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$0	\$0	\$10,893	\$10,893	\$0	\$0	\$0
	Total Capital	\$26,583	\$3,600	\$14,493	\$14,493	\$0	\$15,200	\$15,200
TOTAL COMM. SERVICES BUDGET		\$371,249	\$434,618	\$447,280	\$450,828	\$488,998	\$29,362	\$518,360

Telephone:
New Community Service Office (Vistawilla) \$1,800

Utility Services:
New Community Service Office (Vistawilla) \$3,600

Equipment-General:
Portable radio (2) \$7,200
Mobile radio (2) \$8,000
\$15,200

¹ As of FY 2008, the Community Youth Organization will be accounted for in this division (2114); previously accounted for in Athletics League (7211).

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$1,699,084	\$1,664,789	\$1,667,161	\$1,677,002	\$1,597,346	\$52,091	\$1,649,437
51210	Sick Leave Purchase	\$23,166	\$28,648	\$26,276	\$26,276	\$27,946	\$0	\$27,946
51213	Salary Reimbursement	(\$15,711)	\$0	\$0	(\$36,602)	\$0	\$0	\$0
51214	Overtime Salaries	\$76,165	\$61,605	\$70,212	\$105,000	\$59,243	\$2,245	\$61,488
52110	F.I.C.A. Taxes-City Portion	\$132,123	\$134,260	\$134,471	\$138,400	\$128,949	\$4,157	\$133,106
52310	Health/Life Insurance/ Dis Ins	\$189,037	\$208,038	\$208,038	\$208,038	\$210,900	\$328	\$211,228
52320	Workers' Comp. Insurance	\$59,247	\$46,743	\$46,743	\$46,672	\$47,123	\$1,519	\$48,642
52330	Pension Expense	\$210,053	\$236,930	\$236,930	\$244,117	\$252,826	\$8,150	\$260,976
	Total Payroll	\$2,373,164	\$2,381,013	\$2,389,831	\$2,408,903	\$2,324,333	\$68,490	\$2,392,823
53140	Pre-Employment/Physicals	\$11,070	\$10,965	\$10,965	\$10,965	\$11,700	\$0	\$11,700
54010	Travel & Per Diem	\$2,707	\$2,500	\$4,823	\$4,823	\$2,500	\$0	\$2,500
54110	Telephone	\$520	\$2,971	\$1,760	\$1,760	\$3,600	\$0	\$3,600
54650	Repair & Maintenance - Vehicles	\$21,979	\$19,903	\$23,903	\$19,903	\$19,000	\$0	\$19,000
55110	Office Supplies	\$1,206	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$1,500
55210	Fuel & Oil	\$99,415	\$73,025	\$73,025	\$140,000	\$181,000	\$0	\$181,000
55220	Tires & Filters	\$6,518	\$8,700	\$14,600	\$13,700	\$8,700	\$0	\$8,700
55230	Operating Supplies	\$7,634	\$8,550	\$7,950	\$7,650	\$8,000	\$0	\$8,000
55240	Uniforms	\$18,075	\$18,368	\$15,213	\$15,213	\$18,400	\$0	\$18,400
55270	Small Tools & Equipment	\$17,522	\$10,473	\$10,473	\$10,473	\$10,500	\$1,890	\$12,390
55278	Software Systems	\$5,437	\$6,500	\$2,271	\$2,270	\$6,500	\$300	\$6,800
55290	Protective Clothing	\$8,963	\$9,000	\$12,155	\$12,155	\$9,000	\$0	\$9,000
55430	Employee Development	\$1,194	\$7,150	\$2,900	\$2,900	\$5,150	\$0	\$5,150
55431	Employee Education Incentive	\$0	\$0	\$0	\$1,615	\$2,000	\$0	\$2,000
	Total Operating	\$202,240	\$179,605	\$181,538	\$244,927	\$287,550	\$2,190	\$289,740
57160	Lease Purchase Vehicle	\$91,343	\$102,800	\$102,800	\$102,788	\$102,800	\$0	\$102,800
57250	Lease Purchase Interest	\$11,465	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital Lease	\$102,808	\$102,800	\$102,800	\$102,788	\$102,800	\$0	\$102,800
64000	Equipment-General	\$46,702	\$32,300	\$90,300	\$90,300	\$0	\$48,300	\$48,300
64100	Vehicles	\$357,412	\$0	\$0	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$4,178	\$0	\$0	\$0	\$0	\$3,900	\$3,900
	Total Capital	\$408,292	\$32,300	\$90,300	\$90,300	\$0	\$52,200	\$52,200
TOTAL OPERATIONS BUDGET		\$3,086,504	\$2,695,718	\$2,764,469	\$2,846,918	\$2,714,683	\$122,880	\$2,837,563

Small Tools & Equipment:
 Reflective traffic cones for city events \$1,500
 UPS battery back-up (3) \$390
\$1,890

Software:
 Microsoft Professional \$300

Equipment-General:
 Portable radio (9) \$32,400
 Radar units (6) \$15,900
\$48,300

Data Processing Equipment:
 Personal Computers (3) \$3,900

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$576,920	\$603,292	\$603,292	\$642,000	\$721,359	\$14,207	\$735,566
51210	Sick Leave Purchase	\$3,710	\$6,242	\$6,242	\$6,242	\$9,026	\$0	\$9,026
51213	Salary Reimbursement	\$0	\$0	\$0	(\$221)	\$0	\$0	\$0
51214	Overtime Salaries	\$37,747	\$23,072	\$24,317	\$24,317	\$25,685	\$489	\$26,174
52110	F.I.C.A. Taxes-City Portion	\$46,330	\$48,394	\$48,431	\$51,450	\$57,880	\$1,124	\$59,004
52310	Health/Life Insurance/ Dis Ins	\$72,939	\$87,582	\$87,582	\$87,582	\$107,840	\$85	\$107,925
52320	Workers' Comp. Insurance	\$6,993	\$4,844	\$4,844	\$4,856	\$8,072	\$148	\$8,220
52330	Pension Expense	\$72,692	\$82,301	\$82,301	\$90,800	\$110,001	\$2,103	\$112,104
	Total Payroll	\$817,331	\$855,727	\$857,009	\$907,026	\$1,039,863	\$18,156	\$1,058,019
53140	Pre-Employment/Physicals	\$355	\$574	\$574	\$850	\$900	\$0	\$900
54010	Travel & Per Diem	\$2,232	\$2,500	\$2,500	\$2,500	\$1,000	\$0	\$1,000
54110	Telephone	\$56,095	\$54,087	\$54,050	\$54,050	\$54,050	\$0	\$54,050
54630	Repair & Maintenance - Equip	\$1,300	\$4,000	\$3,000	\$4,000	\$4,000	\$0	\$4,000
54632	Software Maint/Licenses	\$6,206	\$7,300	\$7,300	\$7,300	\$7,300	\$0	\$7,300
54633	Maint Agreement / Contracts	\$6,665	\$21,125	\$21,125	\$21,125	\$21,125	\$0	\$21,125
54640	Repair & Maintenance - Comm	\$2,415	\$16,058	\$9,058	\$12,500	\$12,500	\$0	\$12,500
54650	Repair & Maintenance - Vehicles	\$803	\$500	\$500	\$500	\$500	\$0	\$500
54720	Copy Machine Supplies	\$3,587	\$4,500	\$4,902	\$4,902	\$4,500	\$0	\$4,500
54810	Employee Relations	\$488	\$600	\$600	\$300	\$0	\$0	\$0
55110	Office Supplies	\$1,859	\$2,500	\$2,500	\$2,500	\$2,500	\$0	\$2,500
55120	Computer / Printer / Fax	\$345	\$3,000	\$3,000	\$3,000	\$2,000	\$0	\$2,000
55210	Fuel & Oil	\$2,004	\$5,765	\$5,765	\$3,800	\$4,500	\$0	\$4,500
55220	Tires & Filters	\$301	\$500	\$500	\$500	\$500	\$0	\$500
55230	Operating Supplies	\$238	\$2,500	\$1,700	\$1,700	\$2,500	\$0	\$2,500
55240	Uniforms	\$1,223	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$1,500
55270	Small Tools & Equipment	\$2,648	\$3,273	\$3,273	\$3,273	\$3,250	\$0	\$3,250
55275	Communications Support	\$153	\$2,565	\$2,565	\$2,565	\$2,565	\$0	\$2,565
55278	Software Systems	\$852	\$3,975	\$3,975	\$3,975	\$3,975	\$0	\$3,975
55290	Protective Clothing	\$0	\$1,300	\$1,300	\$1,200	\$1,300	\$0	\$1,300
55430	Employee Development	\$4,394	\$1,615	\$1,615	\$1,615	\$1,600	\$0	\$1,600
	Total Operating	\$94,163	\$139,737	\$131,302	\$133,655	\$132,065	\$0	\$132,065
	Total Capital Lease	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$3,472	\$0	\$0	\$0	\$0	\$10,800	\$10,800
64200	Data Processing Equipment	\$7,420	\$14,700	\$14,700	\$14,700	\$0	\$0	\$0
64300	Furniture/Office Equipment	\$2,971	\$11,375	\$11,375	\$11,375	\$0	\$0	\$0
	Total Capital	\$13,863	\$26,075	\$26,075	\$26,075	\$0	\$10,800	\$10,800
TOTAL INFO. SERVICES BUDGET		\$925,357	\$1,021,539	\$1,014,386	\$1,066,756	\$1,171,928	\$28,956	\$1,200,884

Equipment-General:
Portable radio (3) \$10,800

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$166,528	\$183,356	\$183,356	\$177,200	\$186,272	\$4,258	\$190,530
51210	Sick Leave Purchase	\$3,845	\$3,740	\$3,740	\$4,494	\$4,642	\$0	\$4,642
51214	Overtime Salaries	\$1,782	\$5,282	\$5,837	\$5,837	\$5,334	\$154	\$5,488
52110	F.I.C.A. Taxes-City Portion	\$12,805	\$14,717	\$14,758	\$14,350	\$15,104	\$337	\$15,441
52310	Health/Life Insurance/ Dis Ins	\$15,569	\$14,651	\$14,651	\$14,651	\$16,521	\$27	\$16,548
52320	Workers' Comp. Insurance	\$5,097	\$5,636	\$5,636	\$5,676	\$5,777	\$133	\$5,910
52330	Pension Expense	\$22,151	\$25,971	\$25,971	\$25,320	\$29,599	\$662	\$30,261
	Total Payroll	\$227,777	\$253,353	\$253,949	\$247,528	\$263,249	\$5,571	\$268,820
53140	Pre-Employment/Physicals	\$285	\$861	\$861	\$861	\$900	\$0	\$900
54010	Travel & Per Diem	\$558	\$1,463	\$1,463	\$1,463	\$1,500	\$0	\$1,500
54110	Telephone	\$135	\$581	\$540	\$1,250	\$1,200	\$0	\$1,200
54310	Utility Services	\$48,079	\$49,000	\$51,500	\$51,500	\$56,500	\$0	\$56,500
54630	Repair & Maintenance - Equip	\$19,418	\$28,500	\$22,300	\$25,000	\$25,000	\$0	\$25,000
54650	Repair & Maintenance - Vehicles	\$1,031	\$1,080	\$1,080	\$1,080	\$1,100	\$0	\$1,100
54660	Repair & Maintenance - Building	\$12,040	\$12,900	\$56,645	\$54,645	\$12,900	\$31,100	\$44,000
54720	Copy Machine Supplies	\$11,424	\$7,800	\$8,800	\$7,800	\$7,800	\$0	\$7,800
54730	Printing Expense	\$3,217	\$6,500	\$6,500	\$3,500	\$4,000	\$0	\$4,000
55110	Office Supplies	\$1,107	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$1,500
55210	Fuel & Oil	\$4,760	\$6,390	\$6,390	\$6,100	\$7,600	\$0	\$7,600
55220	Tires & Filters	\$301	\$375	\$375	\$375	\$900	\$0	\$900
55230	Operating Supplies	\$2,003	\$7,750	\$7,150	\$7,750	\$7,750	\$0	\$7,750
55240	Uniforms	\$586	\$600	\$600	\$600	\$850	\$0	\$850
55260	Janitorial Supplies	\$4,029	\$4,410	\$4,410	\$4,410	\$4,400	\$0	\$4,400
55262	Holiday Decorations	\$452	\$650	\$650	\$600	\$0	\$0	\$0
55270	Small Tools & Equipment	\$4,022	\$1,448	\$3,515	\$3,515	\$1,450	\$0	\$1,450
55278	Software Systems	\$678	\$1,002	\$1,002	\$700	\$700	\$0	\$700
55290	Protective Clothing	\$3,463	\$3,480	\$3,480	\$3,480	\$3,480	\$0	\$3,480
55411	Dues & Registrations	\$0	\$1,000	\$1,000	\$500	\$500	\$0	\$500
55420	Operational Books	\$428	\$2,250	\$2,250	\$2,250	\$2,250	\$0	\$2,250
55430	Employee Development	\$490	\$750	\$750	\$750	\$750	\$0	\$750
55431	Employee Education Incentive	\$0	\$0	\$0	\$0	\$750	\$0	\$750
	Total Operating	\$118,506	\$140,290	\$182,761	\$179,629	\$143,780	\$31,100	\$174,880
57160	Lease Purchase Vehicle	\$8,512	\$9,350	\$9,350	\$9,350	\$9,350	\$0	\$9,350
57250	Lease Purchase Interest	\$827	\$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	\$12,400	\$12,700	\$12,700	\$12,700	\$0	\$0	\$0
64100	Vehicles	\$34,100	\$0	\$0	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$1,138	\$0	\$0	\$0	\$0	\$0	\$0
64300	Furniture/Office Equipment	\$0	\$3,000	\$933	\$933	\$0	\$0	\$0
	Total Capital	\$47,638	\$15,700	\$13,633	\$13,633	\$0	\$0	\$0
TOTAL TECH. SERVICES BUDGET		\$403,260	\$418,693	\$459,693	\$450,140	\$416,379	\$36,671	\$453,050

Repair & Maintenance - Building:
 Paint/seal building \$20,000
 Interior paint \$11,100
\$31,100

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$232,451	\$241,550	\$241,550	\$239,000	\$256,564	\$2,985	\$259,549
51210	Sick Leave Purchase	\$3,847	\$3,999	\$3,999	\$3,990	\$5,180	\$0	\$5,180
51214	Overtime Salaries	\$10,024	\$8,022	\$9,885	\$10,500	\$8,625	\$139	\$8,764
52110	F.I.C.A. Taxes-City Portion	\$18,116	\$19,398	\$19,527	\$19,400	\$20,811	\$239	\$21,050
52310	Health/Life Insurance/ Dis Ins	\$20,619	\$21,550	\$21,550	\$21,550	\$29,537	\$19	\$29,556
52320	Workers' Comp. Insurance	\$8,054	\$6,666	\$6,666	\$6,721	\$7,167	\$69	\$7,236
52330	Pension Expense	\$31,565	\$34,232	\$34,232	\$34,250	\$40,782	\$469	\$41,251
	Total Payroll	\$324,676	\$335,417	\$337,409	\$335,411	\$368,666	\$3,920	\$372,586
53140	Pre-Employment/Physicals	\$855	\$861	\$861	\$861	\$900	\$0	\$900
54010	Travel & Per Diem	\$598	\$1,500	\$1,500	\$1,000	\$1,000	\$0	\$1,000
54110	Telephone	\$190	\$1,809	\$1,680	\$1,680	\$1,680	\$0	\$1,680
54210	Postage	\$3,759	\$3,500	\$4,976	\$4,750	\$3,500	\$0	\$3,500
54382	Lot Cleaning *	\$0	\$500	\$500	\$500	\$500	\$19,500	\$20,000
54630	Repair & Maintenance - Equip	\$25	\$400	\$400	\$350	\$350	\$0	\$350
54650	Repair & Maintenance - Vehicles	\$60	\$1,000	\$1,000	\$950	\$1,000	\$0	\$1,000
54730	Printing Expense	\$479	\$800	\$1,200	\$1,200	\$800	\$0	\$800
54800	Promotional Activities	\$0	\$200	\$200	\$200	\$200	\$0	\$200
54950	Recording Fee	\$172	\$600	\$600	\$600	\$650	\$0	\$650
55110	Office Supplies	\$900	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$1,000
55210	Fuel & Oil	\$7,488	\$6,710	\$6,710	\$10,000	\$12,500	\$0	\$12,500
55220	Tires & Filters	\$485	\$500	\$500	\$500	\$500	\$0	\$500
55230	Operating Supplies	\$24	\$1,000	\$1,000	\$950	\$1,000	\$0	\$1,000
55240	Uniforms	\$604	\$850	\$850	\$850	\$850	\$0	\$850
55270	Small Tools & Equipment	\$942	\$1,384	\$984	\$984	\$1,350	\$0	\$1,350
55275	Communications Support	\$0	\$578	\$578	\$0	\$0	\$0	\$0
55278	Software Systems	\$1,877	\$2,848	\$2,848	\$2,848	\$500	\$0	\$500
55290	Protective Clothing	\$1,019	\$460	\$460	\$1,014	\$920	\$0	\$920
55411	Dues & Registrations	\$315	\$1,600	\$800	\$100	\$1,400	\$0	\$1,400
55420	Operational Books	\$116	\$800	\$800	\$700	\$300	\$0	\$300
55430	Employee Development	\$1,110	\$1,400	\$1,400	\$1,400	\$1,100	\$0	\$1,100
55431	Employee Education Incentive	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$21,018	\$30,300	\$30,847	\$32,437	\$32,000	\$19,500	\$51,500
57160	Lease Purchase Vehicle	\$4,256	\$4,682	\$4,682	\$4,682	\$4,682	\$0	\$4,682
57250	Lease Purchase Interest	\$414	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital Lease	\$4,670	\$4,682	\$4,682	\$4,682	\$4,682	\$0	\$4,682
64000	Equipment-General	\$3,518	\$3,600	\$3,600	\$3,600	\$0	\$3,600	\$3,600
64200	Data Processing Equipment	\$3,568	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$7,086	\$3,600	\$3,600	\$3,600	\$0	\$3,600	\$3,600
TOTAL CODE ENFORCEMENT BUDGET		\$357,450	\$373,999	\$376,538	\$376,130	\$405,348	\$27,020	\$432,368

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

Equipment-General:
Portable radio (1) \$3,600

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$208,790	\$205,158	\$205,158	\$196,600	\$193,309	\$2,069	\$195,378
51210	Sick Leave Purchase	\$4,933	\$5,089	\$5,089	\$5,089	\$5,085	\$0	\$5,085
51214	Overtime Salaries	\$2,322	\$4,448	\$4,448	\$8,500	\$6,360	\$103	\$6,463
52110	F.I.C.A. Taxes-City Portion	\$15,645	\$16,425	\$16,425	\$16,100	\$15,664	\$166	\$15,830
52310	Health/Life Insurance/ Dis Ins	\$22,133	\$23,068	\$23,068	\$23,068	\$26,366	\$13	\$26,379
52320	Workers' Comp. Insurance	\$7,170	\$6,002	\$6,002	\$6,002	\$5,724	\$61	\$5,785
52330	Pension Expense	\$27,647	\$28,984	\$28,984	\$28,400	\$30,713	\$326	\$31,039
	Total Payroll	\$288,640	\$289,174	\$289,174	\$283,759	\$283,221	\$2,738	\$285,959
53140	Pre-Employment/Physicals	\$285	\$1,148	\$1,148	\$1,148	\$1,200	\$0	\$1,200
54010	Travel & Per Diem	\$770	\$1,402	\$1,402	\$1,402	\$1,400	\$0	\$1,400
54630	Repair & Maintenance - Equip	\$307	\$700	\$700	\$700	\$700	\$0	\$700
54650	Repair & Maintenance - Vehicles	\$5,440	\$7,450	\$7,450	\$7,450	\$7,450	\$0	\$7,450
54730	Printing Expense	\$0	\$700	\$700	\$0	\$0	\$0	\$0
55210	Fuel & Oil	\$4,775	\$5,030	\$5,030	\$3,500	\$5,000	\$0	\$5,000
55220	Tires & Filters	\$386	\$500	\$500	\$500	\$550	\$0	\$550
55230	Operating Supplies	\$409	\$657	\$657	\$600	\$600	\$0	\$600
55240	Uniforms	\$2,741	\$3,500	\$3,500	\$3,500	\$3,500	\$0	\$3,500
55270	Small Tools & Equipment	\$715	\$992	\$992	\$992	\$1,000	\$0	\$1,000
55290	Protective Clothing	\$1,039	\$1,040	\$1,040	\$1,040	\$1,040	\$0	\$1,040
55430	Employee Development	\$0	\$750	\$750	\$600	\$600	\$0	\$600
55431	Employee Education Incentive	\$0	\$0	\$0	\$0	\$250	\$0	\$250
	Total Operating	\$16,867	\$23,869	\$23,869	\$21,432	\$23,290	\$0	\$23,290
	Total Capital Lease	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$9,538	\$23,500	\$5,500	\$5,000	\$0	\$7,200	\$7,200
	Total Capital	\$9,538	\$23,500	\$5,500	\$5,000	\$0	\$7,200	\$7,200
TOTAL MOTORCYCLE BUDGET		\$315,045	\$336,543	\$318,543	\$310,191	\$306,511	\$9,938	\$316,449

Equipment-General:
Portable radio (2) \$7,200

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$85,237	\$83,266	\$83,266	\$88,200	\$86,035	\$1,032	\$87,067
51210	Sick Leave Purchase	\$773	\$803	\$803	\$808	\$840	\$0	\$840
51214	Overtime Salaries	\$2,477	\$4,152	\$4,152	\$3,200	\$4,266	\$52	\$4,318
52110	F.I.C.A. Taxes-City Portion	\$6,749	\$6,749	\$6,749	\$7,100	\$6,972	\$83	\$7,055
52310	Health/Life Insurance/ Dis Ins	\$4,771	\$5,033	\$5,033	\$5,033	\$10,773	\$6	\$10,779
52320	Workers' Comp. Insurance	\$2,988	\$2,466	\$2,466	\$2,466	\$2,548	\$30	\$2,578
52330	Pension Expense	\$9,987	\$11,910	\$11,910	\$12,450	\$13,671	\$162	\$13,833
	Total Payroll	\$112,982	\$114,379	\$114,379	\$119,257	\$125,105	\$1,365	\$126,470
53140	Pre-Employment/Physicals	\$570	\$574	\$574	\$574	\$600	\$0	\$600
54010	Travel & Per Diem	\$249	\$1,500	\$1,500	\$1,000	\$1,000	\$0	\$1,000
54630	Repair & Maintenance - Equip	\$897	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$2,000
54650	Repair & Maintenance - Vehicles	\$1,085	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$2,000
55210	Fuel & Oil	\$7,064	\$7,400	\$7,400	\$8,250	\$10,300	\$0	\$10,300
55220	Tires & Filters	\$451	\$500	\$500	\$500	\$550	\$0	\$550
55230	Operating Supplies	\$1,380	\$1,500	\$1,650	\$1,650	\$1,500	\$0	\$1,500
55240	Uniforms	\$463	\$600	\$600	\$600	\$600	\$0	\$600
55270	Small Tools & Equipment	\$3,856	\$1,200	\$2,293	\$2,293	\$1,500	\$0	\$1,500
55290	Protective Clothing	\$499	\$520	\$177	\$177	\$520	\$0	\$520
55430	Employee Development	\$0	\$750	\$0	\$0	\$0	\$0	\$0
55431	Employee Education Incentive	\$0	\$0	\$0	\$0	\$250	\$0	\$250
	Total Operating	\$16,514	\$18,544	\$18,694	\$19,044	\$20,820	\$0	\$20,820
	Total Capital Lease	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$3,518	\$3,600	\$3,600	\$3,600	\$0	\$3,600	\$3,600
	Total Capital	\$3,518	\$3,600	\$3,600	\$3,600	\$0	\$3,600	\$3,600
TOTAL CANINE BUDGET		\$133,014	\$136,523	\$136,673	\$141,901	\$145,925	\$4,965	\$150,890

Equipment-General:
 Portable radio (1) \$3,600

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$143,263	\$143,264	\$143,264	\$147,144	\$147,880	\$2,157	\$150,037
51210	Sick Leave Purchase	\$1,848	\$2,791	\$2,791	\$3,656	\$4,696	\$0	\$4,696
51214	Overtime Salaries	\$1,592	\$4,475	\$5,577	\$6,500	\$4,586	\$67	\$4,653
52110	F.I.C.A. Taxes-City Portion	\$11,177	\$11,516	\$11,557	\$12,100	\$12,064	\$170	\$12,234
52310	Health/Life Insurance/ Dis Ins	\$13,122	\$16,405	\$16,405	\$16,405	\$13,179	\$14	\$13,193
52320	Workers' Comp. Insurance	\$4,880	\$4,208	\$4,208	\$4,268	\$4,409	\$62	\$4,471
52330	Pension Expense	\$18,869	\$20,322	\$20,322	\$21,250	\$23,647	\$334	\$23,981
	Total Payroll	\$194,751	\$202,981	\$204,124	\$211,323	\$210,461	\$2,804	\$213,265
53140	Pre-Employment/Physicals	\$855	\$861	\$861	\$861	\$900	\$0	\$900
54010	Travel & Per Diem	\$1,415	\$1,462	\$1,462	\$1,462	\$1,500	\$0	\$1,500
54110	Telephone	\$90	\$581	\$540	\$540	\$540	\$0	\$540
54630	Repair & Maintenance - Equip	\$97	\$418	\$418	\$250	\$400	\$0	\$400
54650	Repair & Maintenance - Vehicles	\$202	\$775	\$775	\$775	\$775	\$0	\$775
55210	Fuel & Oil	\$2,296	\$1,900	\$1,900	\$8,000	\$10,000	\$0	\$10,000
55220	Tires & Filters	\$301	\$375	\$375	\$375	\$375	\$0	\$375
55230	Operating Supplies	\$710	\$2,000	\$2,000	\$1,200	\$1,500	\$0	\$1,500
55240	Uniforms	\$941	\$950	\$950	\$950	\$950	\$0	\$950
55270	Small Tools & Equipment	\$2,073	\$427	\$427	\$427	\$500	\$0	\$500
55290	Protective Clothing	\$0	\$1,850	\$1,850	\$1,850	\$1,850	\$0	\$1,850
55430	Employee Development	\$687	\$750	\$750	\$750	\$750	\$0	\$750
55431	Employee Education Incentive	\$0	\$0	\$0	\$0	\$500	\$0	\$500
55441	Accreditation	\$6,437	\$9,000	\$9,000	\$9,000	\$9,000	\$0	\$9,000
	Total Operating	\$16,104	\$21,349	\$21,308	\$26,440	\$29,540	\$0	\$29,540
	Total Capital Lease	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL PROFESSIONAL STDS BUDGET		\$210,855	\$224,330	\$225,432	\$237,763	\$240,001	\$2,804	\$242,805

CITY OF WINTER SPRINGS
FISCAL YEAR 2008-2009 BUDGET

FIRE - ALL DIVISIONS - OVERVIEW

On October 2, 2008, the Fire Department will be consolidated with Seminole County.
Budgeted personnel count remains the same but only one day of employment is indicated.

<u>EXPENDITURES</u>	<u>FY 06/07 Actual</u>	<u>Original FY 07/08 Budget</u>	<u>Revised FY 07/08 Budget</u>	<u>Projected FY 07/08 Actual/Est</u>	<u>Total FY 08/09 Budget</u>
Personal Services	\$3,492,188	\$3,912,263	\$3,915,298	\$3,730,687	\$13,530
Operating Expenses	\$247,689	\$411,530	\$413,700	\$398,320	\$0
Transfers	\$0	\$0	\$500	\$500	\$0
Capital Outlay	\$31,605	\$394,220	\$10,170	\$7,050	\$0
TOTAL EXPENDITURES	\$3,771,482	\$4,718,013	\$4,339,668	\$4,136,557	\$13,530
<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 (see Medical Transport Fund #170)</u>					
TOTAL AUTHORIZED PERSONNEL	52		52		0

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$2,371,331	\$2,630,015	\$2,630,015	\$2,505,000	\$8,977	\$0	\$8,977
51210	Sick Leave Purchase	\$16,500	\$30,883	\$30,883	\$15,871	\$0	\$0	\$0
51213	Salary Reimbursement	(\$800)	\$0	\$0	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$208,089	\$245,956	\$248,706	\$244,201	\$877	\$0	\$877
52110	F.I.C.A. Taxes-City Portion	\$189,110	\$222,375	\$222,660	\$211,813	\$763	\$0	\$763
52310	Health/Life Insurance	\$268,980	\$287,959	\$287,959	\$282,593	\$1,067	\$0	\$1,067
52320	Workers' Comp. Insurance	\$110,011	\$102,651	\$102,651	\$97,925	\$352	\$0	\$352
52330	Pension Expense	\$328,967	\$392,424	\$392,424	\$373,284	\$1,494	\$0	\$1,494
	Total Payroll	\$3,492,188	\$3,912,263	\$3,915,298	\$3,730,687	\$13,530	\$0	\$13,530
53140	Pre-Employment/Physicals	\$22,177	\$24,830	\$24,830	\$24,450	\$0	\$0	\$0
53211	Administration Fees	\$0	\$81,000	\$81,000	\$81,000	\$0	\$0	\$0
53410	Billing Services Cost	\$0	\$18,000	\$18,000	\$18,000	\$0	\$0	\$0
54010	Travel & Per Diem	\$2,127	\$6,000	\$6,000	\$3,050	\$0	\$0	\$0
54110	Telephone	\$6,587	\$7,450	\$7,165	\$8,120	\$0	\$0	\$0
54210	Postage	\$184	\$400	\$400	\$200	\$0	\$0	\$0
54310	Utility Services	\$24,958	\$27,500	\$27,500	\$26,000	\$0	\$0	\$0
54410	Equipment Rental	\$0	\$600	\$600	\$400	\$0	\$0	\$0
54630	Repair & Maintenance - Equipment	\$12,489	\$14,000	\$14,000	\$11,600	\$0	\$0	\$0
54633	Maintenance Agreements	\$3,458	\$5,000	\$5,000	\$5,000	\$0	\$0	\$0
54640	Repair & Maintenance - Communications	\$1,272	\$1,500	\$1,500	\$1,500	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$24,328	\$27,000	\$27,000	\$27,000	\$0	\$0	\$0
54660	Repair & Maintenance - Building	\$7,248	\$14,500	\$14,500	\$13,700	\$0	\$0	\$0
54682	Repair & Maintenance - Grounds	\$1,000	\$1,000	\$1,000	\$500	\$0	\$0	\$0
54720	Copy Machine Supplies	\$3,341	\$5,500	\$5,500	\$5,000	\$0	\$0	\$0
54730	Printing Expense	\$250	\$19,000	\$19,000	\$17,600	\$0	\$0	\$0
54800	Promotional Activities	\$5,191	\$6,000	\$6,000	\$4,900	\$0	\$0	\$0
54920	Legal Advertising	\$0	\$0	\$0	\$2,100	\$0	\$0	\$0
55110	Office Supplies	\$1,946	\$2,000	\$2,000	\$1,000	\$0	\$0	\$0
55120	Computer/Printer/Fax Supplies	\$1,590	\$2,500	\$2,500	\$1,500	\$0	\$0	\$0
55210	Fuel & Oil	\$23,130	\$25,000	\$25,000	\$35,000	\$0	\$0	\$0
55220	Tires & Filters	\$3,778	\$4,000	\$4,000	\$4,000	\$0	\$0	\$0
55230	Operating Supplies	\$7,548	\$8,200	\$9,598	\$8,300	\$0	\$0	\$0
55240	Uniforms	\$14,728	\$22,000	\$21,500	\$16,600	\$0	\$0	\$0
55260	Janitorial Supplies	\$3,802	\$4,200	\$4,200	\$4,200	\$0	\$0	\$0
55270	Small Tools & Equipment	\$23,824	\$22,300	\$22,300	\$20,200	\$0	\$0	\$0
55278	Software Systems	\$1,170	\$6,500	\$500	\$0	\$0	\$0	\$0
55290	Protective Clothing	\$14,395	\$20,000	\$20,000	\$20,000	\$0	\$0	\$0
55410	Subscriptions	\$898	\$1,100	\$1,100	\$1,100	\$0	\$0	\$0
55411	Dues & Registrations	\$1,696	\$4,300	\$4,300	\$2,000	\$0	\$0	\$0
55420	Operational Books	\$2,519	\$3,850	\$3,850	\$3,400	\$0	\$0	\$0
55430	Employee Development	\$32,055	\$26,300	\$33,857	\$30,900	\$0	\$0	\$0
	Total Operating	\$247,689	\$411,530	\$413,700	\$398,320	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$500	\$500	\$0	\$0	\$0
62000	Buildings	\$0	\$0	\$1,950	\$1,950	\$0	\$0	\$0
64000	Equipment-General	\$27,025	\$21,100	\$5,100	\$5,100	\$0	\$0	\$0
64100	Vehicles	\$0	\$370,000	\$0	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$4,580	\$0	\$0	\$0	\$0	\$0	\$0
64300	Furniture/Office Equipment	\$0	\$3,120	\$3,120	\$0	\$0	\$0	\$0
	Total Capital	\$31,605	\$394,220	\$10,170	\$7,050	\$0	\$0	\$0
TOTAL FIRE - SUMMARY BUDGET		\$3,771,482	\$4,718,013	\$4,339,668	\$4,136,557	\$13,530	\$0	\$13,530

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$159,175	\$169,661	\$169,661	\$60,000	\$615	\$0	\$615
51210	Sick Leave Purchase	\$3,649	\$3,795	\$3,795	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$320	\$3,333	\$3,333	\$1,000	\$12	\$0	\$12
52110	F.I.C.A. Taxes-City Portion	\$11,930	\$13,525	\$13,603	\$4,745	\$48	\$0	\$48
52310	Health/Life Insurance	\$9,592	\$11,847	\$11,847	\$7,245	\$51	\$0	\$51
52320	Workers' Comp. Insurance	\$5,125	\$4,017	\$4,017	\$252	\$14	\$0	\$14
52330	Pension Expense	\$19,283	\$23,866	\$23,866	\$8,235	\$94	\$0	\$94
	Total Payroll	\$209,074	\$230,044	\$230,122	\$81,477	\$834	\$0	\$834
53140	Pre-Employment/Physicals	\$82	\$480	\$480	\$100	\$0	\$0	\$0
53211	Administration Fees	\$0	\$81,000	\$81,000	\$81,000	\$0	\$0	\$0
53410	Billing Services Cost	\$0	\$18,000	\$18,000	\$18,000	\$0	\$0	\$0
54010	Travel & Per Diem	\$1,332	\$2,000	\$2,000	\$1,750	\$0	\$0	\$0
54110	Telephone	\$6,512	\$4,543	\$4,465	\$5,500	\$0	\$0	\$0
54210	Postage	\$184	\$400	\$400	\$200	\$0	\$0	\$0
54310	Utility Services	\$24,958	\$27,500	\$27,500	\$26,000	\$0	\$0	\$0
54630	Repair & Maintenance - Equipment	\$960	\$1,000	\$1,000	\$100	\$0	\$0	\$0
54660	Repair & Maintenance - Building	\$425	\$1,500	\$1,500	\$700	\$0	\$0	\$0
54720	Copy Machine Supplies & Lease	\$3,341	\$5,500	\$5,500	\$5,000	\$0	\$0	\$0
54730	Printing Expense	\$0	\$18,000	\$18,000	\$17,000	\$0	\$0	\$0
54800	Promotional Activities	\$312	\$500	\$500	\$100	\$0	\$0	\$0
54920	Legal Advertising	\$0	\$0	\$0	\$2,100	\$0	\$0	\$0
55110	Office Supplies	\$1,946	\$2,000	\$2,000	\$1,000	\$0	\$0	\$0
55120	Computer/Printer/Fax Supplies	\$1,590	\$2,500	\$2,500	\$1,500	\$0	\$0	\$0
55230	Operating Supplies	\$923	\$1,000	\$1,000	\$200	\$0	\$0	\$0
55240	Uniforms	\$225	\$500	\$500	\$100	\$0	\$0	\$0
55411	Dues & Registrations	\$482	\$1,300	\$1,300	\$500	\$0	\$0	\$0
55430	Employee Development	\$881	\$2,300	\$2,300	\$0	\$0	\$0	\$0
	Total Operating	\$44,153	\$170,023	\$169,945	\$160,850	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
62000	Buildings	\$0	\$0	\$1,950	\$1,950	\$0	\$0	\$0
64200	Data Processing Equipment	\$1,145	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$1,145	\$0	\$1,950	\$1,950	\$0	\$0	\$0
TOTAL ADMINISTRATION BUDGET		\$254,372	\$400,067	\$402,017	\$244,277	\$834	\$0	\$834

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$110,155	\$116,847	\$116,847	\$135,000	\$441	\$0	\$441
51210	Sick Leave Purchase	\$2,280	\$0	\$0	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$0	\$2,672	\$2,672	\$500	\$25	\$0	\$25
52110	F.I.C.A. Taxes-City Portion	\$8,106	\$9,143	\$9,226	\$10,448	\$36	\$0	\$36
52310	Health/Life Insurance	\$11,270	\$11,781	\$11,781	\$12,000	\$60	\$0	\$60
52320	Workers' Comp. Insurance	\$4,999	\$4,318	\$4,318	\$4,909	\$17	\$0	\$17
52330	Pension Expense	\$14,367	\$16,135	\$16,135	\$18,292	\$70	\$0	\$70
	Total Payroll	\$151,177	\$160,896	\$160,979	\$181,149	\$649	\$0	\$649
53140	Pre-Employment/Physicals	\$760	\$900	\$900	\$900	\$0	\$0	\$0
54010	Travel & Per Diem	\$0	\$1,500	\$1,500	\$500	\$0	\$0	\$0
54110	Telephone	\$75	\$1,163	\$1,080	\$1,080	\$0	\$0	\$0
54630	Repair & Maintenance - Equipment	\$975	\$1,000	\$1,000	\$1,000	\$0	\$0	\$0
54730	Printing Expense	\$125	\$200	\$200	\$200	\$0	\$0	\$0
55230	Operating Supplies	\$0	\$200	\$200	\$100	\$0	\$0	\$0
55240	Uniforms	\$0	\$1,000	\$1,000	\$1,000	\$0	\$0	\$0
55270	Small Tools & Equipment	\$0	\$300	\$300	\$200	\$0	\$0	\$0
55278	Software Systems	\$0	\$6,500	\$500	\$0	\$0	\$0	\$0
55411	Dues & Registrations	\$110	\$1,000	\$1,000	\$500	\$0	\$0	\$0
55430	Employee Development	\$0	\$0	\$150	\$150	\$0	\$0	\$0
	Total Operating	\$2,045	\$13,763	\$7,830	\$5,630	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64300	Furniture/Office Equipment	\$0	\$3,120	\$3,120	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$3,120	\$3,120	\$0	\$0	\$0	\$0
TOTAL PREVENTION BUDGET		\$153,222	\$177,779	\$171,929	\$186,779	\$649	\$0	\$649

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$2,035,500	\$2,274,620	\$2,274,620	\$2,250,000	\$7,716	\$0	\$7,716
51210	Sick Leave Purchase	\$10,571	\$27,088	\$27,088	\$15,871	\$0	\$0	\$0
51213	Salary Reimbursement	(\$800)	\$0	\$0	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$207,769	\$239,951	\$242,701	\$242,701	\$837	\$0	\$837
52110	F.I.C.A. Taxes-City Portion	\$164,378	\$194,437	\$194,520	\$191,989	\$663	\$0	\$663
52310	Health/Life Insurance	\$241,458	\$257,348	\$257,348	\$257,348	\$935	\$0	\$935
52320	Workers' Comp. Insurance	\$97,011	\$91,827	\$91,827	\$90,603	\$313	\$0	\$313
52330	Pension Expense	\$286,819	\$343,124	\$343,124	\$338,657	\$1,299	\$0	\$1,299
	Total Payroll	\$3,042,706	\$3,428,395	\$3,431,228	\$3,387,169	\$11,763	\$0	\$11,763
53140	Pre-Employment/Physicals	\$20,955	\$23,000	\$23,000	\$23,000	\$0	\$0	\$0
54010	Travel & Per Diem	\$223	\$1,000	\$1,000	\$300	\$0	\$0	\$0
54110	Telephone	\$0	\$1,163	\$1,080	\$1,000	\$0	\$0	\$0
54410	Equipment Rental	\$0	\$600	\$600	\$400	\$0	\$0	\$0
54630	Repair & Maintenance - Equipment	\$9,956	\$11,000	\$11,000	\$10,000	\$0	\$0	\$0
54633	Maintenance Agreements	\$3,458	\$5,000	\$5,000	\$5,000	\$0	\$0	\$0
54640	Repair & Maintenance - Comm	\$1,272	\$1,500	\$1,500	\$1,500	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$24,328	\$27,000	\$27,000	\$27,000	\$0	\$0	\$0
54660	Repair & Maintenance - Building	\$6,823	\$13,000	\$13,000	\$13,000	\$0	\$0	\$0
54682	Repair & Maintenance - Grounds	\$1,000	\$1,000	\$1,000	\$500	\$0	\$0	\$0
54730	Printing Expense	\$47	\$300	\$300	\$200	\$0	\$0	\$0
54800	Promotional Activities	\$312	\$500	\$500	\$300	\$0	\$0	\$0
55210	Fuel & Oil	\$23,130	\$25,000	\$25,000	\$35,000	\$0	\$0	\$0
55220	Tires & Filters	\$3,778	\$4,000	\$4,000	\$4,000	\$0	\$0	\$0
55230	Operating Supplies	\$6,246	\$6,000	\$7,398	\$7,000	\$0	\$0	\$0
55240	Uniforms	\$14,066	\$20,000	\$19,500	\$15,000	\$0	\$0	\$0
55260	Janitorial Supplies	\$3,802	\$4,200	\$4,200	\$4,200	\$0	\$0	\$0
55270	Small Tools & Equipment	\$21,454	\$20,000	\$20,000	\$19,000	\$0	\$0	\$0
55278	Software Systems	\$1,170	\$0	\$0	\$0	\$0	\$0	\$0
55290	Protective Clothing	\$14,395	\$20,000	\$20,000	\$20,000	\$0	\$0	\$0
55411	Dues & Registrations	\$364	\$1,000	\$1,000	\$500	\$0	\$0	\$0
55430	Employee Development	\$0	\$0	\$6,750	\$6,750	\$0	\$0	\$0
	Total Operating	\$156,779	\$185,263	\$192,828	\$193,650	\$0	\$0	\$0
58125	Transfer to Other Funds (#314)	\$0	\$0	\$500	\$500	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$500	\$500	\$0	\$0	\$0
64000	Equipment-General	\$27,025	\$21,100	\$5,100	\$5,100	\$0	\$0	\$0
64100	Vehicles	\$0	\$370,000	\$0	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$3,435	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$30,460	\$391,100	\$5,100	\$5,100	\$0	\$0	\$0
TOTAL OPERATIONS BUDGET		\$3,229,945	\$4,004,758	\$3,629,656	\$3,586,419	\$11,763	\$0	\$11,763

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$66,501	\$68,887	\$68,887	\$60,000	\$205	\$0	\$205
51210	Sick Leave Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$0	\$0	\$0	\$0	\$3	\$0	\$3
52110	F.I.C.A. Taxes-City Portion	\$4,696	\$5,270	\$5,311	\$4,631	\$16	\$0	\$16
52310	Health/Life Insurance	\$6,660	\$6,983	\$6,983	\$6,000	\$21	\$0	\$21
52320	Workers' Comp. Insurance	\$2,876	\$2,489	\$2,489	\$2,161	\$8	\$0	\$8
52330	Pension Expense	\$8,498	\$9,299	\$9,299	\$8,100	\$31	\$0	\$31
	Total Payroll	\$89,231	\$92,928	\$92,969	\$80,892	\$284	\$0	\$284
53140	Pre-Employment/Physicals	\$380	\$450	\$450	\$450	\$0	\$0	\$0
54010	Travel & Per Diem	\$572	\$1,500	\$1,500	\$500	\$0	\$0	\$0
54110	Telephone	\$0	\$581	\$540	\$540	\$0	\$0	\$0
54630	Repair & Maintenance - Equipment	\$598	\$1,000	\$1,000	\$500	\$0	\$0	\$0
54730	Printing Expense	\$78	\$500	\$500	\$200	\$0	\$0	\$0
54800	Promotional Activities	\$4,567	\$5,000	\$5,000	\$4,500	\$0	\$0	\$0
55230	Operating Supplies	\$379	\$1,000	\$1,000	\$1,000	\$0	\$0	\$0
55240	Uniforms	\$437	\$500	\$500	\$500	\$0	\$0	\$0
55270	Small Tools & Equipment	\$2,370	\$2,000	\$2,000	\$1,000	\$0	\$0	\$0
55278	Software Systems	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55410	Subscriptions	\$898	\$1,100	\$1,100	\$1,100	\$0	\$0	\$0
55411	Dues & Registrations	\$740	\$1,000	\$1,000	\$500	\$0	\$0	\$0
55420	Operational Books	\$2,519	\$3,850	\$3,850	\$3,400	\$0	\$0	\$0
55430	Employee Development	\$31,174	\$24,000	\$24,657	\$24,000	\$0	\$0	\$0
	Total Operating	\$44,712	\$42,481	\$43,097	\$38,190	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL TRAINING BUDGET		\$133,943	\$135,409	\$136,066	\$119,082	\$284	\$0	\$284

<u>EXPENDITURES</u>	<u>FY 06/07 Actual</u>	<u>Original FY 07/08 Budget</u>	<u>Revised FY 07/08 Budget</u>	<u>Projected FY 07/08 Actual/Est</u>	<u>Total FY 08/09 Budget</u>
Personal Services	\$1,212,134	\$1,365,928	\$1,342,910	\$1,324,314	\$1,297,301
Operating Expenses	\$969,168	\$1,016,186	\$987,935	\$982,138	\$949,472
Transfers	\$444,888	\$0	\$60,000	\$60,000	\$60,000
Capital Outlay	\$18,388	\$140,350	\$17,519	\$18,012	\$68,700
TOTAL EXPENDITURES	\$2,644,578	\$2,522,464	\$2,408,364	\$2,384,464	\$2,375,473
<u>AUTHORIZED PERSONNEL</u> (in Full-Time Equivalent Units - FTEs; <i>part-timers in italics</i>)					
<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>					
Sports Supervisor	1.00		1.00		1.00
Sports Coordinator	1.00		1.00		1.00
<i>Park Ranger (part-time)</i>	<i>3.56</i>		<i>4.16</i>		<i>4.15</i>
Total	5.56		6.16		6.15
<u>Athletic Partnerships - 7212</u>					
<i>Sports Monitor (part-time)</i>	<i>0.37</i>		<i>0.37</i>		-
<u>Concessions - 7220</u>					
<i>Concession Manager (part-time in FY2008)</i>	<i>1.00</i>		<i>0.74</i>		<i>0.74</i>
<i>Concession Attendants (part-time)</i>	<i>0.58</i>		<i>0.99</i>		<i>0.99</i>
Total	1.58		1.73		1.73
<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	10.00		8.70		5.20
Mechanic	1.00		1.00		1.00
Spray Technician	-		1.00		1.00
<i>Maintenance Worker (part-time)</i>	<i>4.50</i>		<i>3.75</i>		<i>3.75</i>
<i>Office Assistant (deleted in 2008)</i>	<i>0.75</i>		-		-
Total	20.25		18.45		14.95
<u>Programs / Specials - 7240</u>					
Programs Supervisor	1.00		1.00		1.00
<i>Office Assistant (part-time)</i>	<i>0.75</i>		<i>0.75</i>		<i>0.75</i>
<i>Programs Monitor (part-time)</i>	<i>0.75</i>		<i>0.75</i>		<i>0.75</i>
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>	<i>0.84</i>		<i>0.84</i>		<i>0.84</i>
<i>Maintenance Worker (part-time)</i>	<i>0.84</i>		<i>0.84</i>		<i>0.83</i>
Total	2.68		2.68		2.67
<u>Senior Center Pool - 7251</u>					
Therapy-Pool Attendant (full-time 5/30/08)	0.84		1.00		1.00
<u>Hound Ground - 7270</u>					
Maintenance Worker	-		0.30		0.30
<u>Splash Playgrounds - 7280</u>					
<i>Maint/Monitor (part-time)</i>	-		1.44		1.39
<i>Maint/Monitor (part-time) - NEW PROPOSAL</i>	-		-		1.38
Total	0.00		1.44		2.77
TOTAL AUTHORIZED PERSONNEL	35.78		36.63		34.07

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$910,870	\$999,914	\$978,220	\$980,538	\$917,574	\$39,169	\$956,743
51210	Regular Salaries - Add'l PT for Ptnrshps	\$5,120	\$5,700	\$0	\$0	\$0	\$0	\$0
51210	Sick Leave Purchase	\$4,239	\$7,217	\$7,217	\$6,663	\$8,537	\$0	\$8,537
51214	Overtime Salaries	\$21,230	\$26,472	\$25,293	\$28,168	\$24,159	\$413	\$24,572
52110	F.I.C.A. Taxes-City Portion	\$70,775	\$79,506	\$82,361	\$78,173	\$72,999	\$3,028	\$76,027
52310	Health/Life Insurance/Dis Ins	\$83,279	\$101,907	\$103,107	\$99,290	\$92,746	\$86	\$92,832
52320	Workers' Comp. Insurance	\$32,176	\$30,717	\$32,217	\$30,553	\$28,152	\$1,305	\$29,457
52330	Pension Expense	\$84,445	\$114,495	\$114,495	\$100,929	\$107,013	\$2,120	\$109,133
	Total Payroll	\$1,212,134	\$1,365,928	\$1,342,910	\$1,324,314	\$1,251,180	\$46,121	\$1,297,301
53140	Pre-Employment/Physicals	\$2,572	\$4,700	\$5,653	\$5,526	\$2,790	\$0	\$2,790
53160	Consulting Services	\$3,100	\$11,000	\$17,073	\$17,073	\$6,000	\$0	\$6,000
53186	Outside Serv-Temp Serv	\$20,505	\$39,400	\$24,127	\$27,229	\$138,900	\$0	\$138,900
54010	Travel & Per Diem	\$3,489	\$4,300	\$1,803	\$1,872	\$3,900	\$0	\$3,900
54020	Automobile Allowance	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$0	\$4,200
54110	Telephone	\$5,860	\$9,186	\$8,956	\$8,269	\$8,677	\$555	\$9,232
54210	Postage	\$1,214	\$1,550	\$1,550	\$1,550	\$1,550	\$0	\$1,550
54310	Utility Services	\$88,948	\$105,350	\$140,241	\$141,800	\$179,975	\$6,200	\$186,175
54410	Equipment Rental	\$10,253	\$18,300	\$18,330	\$18,330	\$19,000	\$0	\$19,000
54630	Repair & Maintenance - Equipment	\$30,749	\$43,200	\$47,854	\$47,630	\$42,210	\$0	\$42,210
54633	Maintenance Agreements/Contracts	\$138	\$200	\$200	\$200	\$200	\$0	\$200
54650	Repair & Maintenance - Vehicles	\$10,901	\$12,000	\$6,927	\$6,500	\$12,000	\$0	\$12,000
54660	Repair & Maintenance - Building	\$29,767	\$28,500	\$88,174	\$88,842	\$29,500	\$0	\$29,500
54682	Repair & Maintenance - Grounds	\$183,213	\$195,800	\$201,621	\$198,432	\$173,500	\$0	\$173,500
54687	Repair & Maintenance - Irrigation	\$3,565	\$4,000	\$4,266	\$4,000	\$4,000	\$0	\$4,000
54720	Copy Machine Supplies	\$2,209	\$3,300	\$1,327	\$1,327	\$2,700	\$0	\$2,700
54730	Printing Expense	\$19,197	\$21,550	\$19,921	\$19,921	\$21,550	\$0	\$21,550
54750	Map Printing	\$59	\$200	\$200	\$200	\$200	\$0	\$200
54800	Promotional Activities - Programs	\$15,011	\$16,200	\$15,370	\$15,002	\$16,100	\$0	\$16,100
54800	90100 Promotional - July 4th	\$89,787	\$95,000	\$2,031	\$2,030	\$0	\$0	\$0
54800	90200 Promotional - Tree Lighting	\$14,076	\$12,000	\$13,757	\$13,700	\$0	\$0	\$0
54800	90300 Promotional - Concerts	\$46,736	\$42,000	\$45,000	\$44,200	\$0	\$0	\$0
54800	90400 Promotional - Parade	\$6,644	\$7,000	\$4,440	\$4,300	\$0	\$0	\$0
54800	90500 Promotional - Fall Event	\$29,653	\$50,000	\$35,014	\$35,014	\$0	\$0	\$0
54800	90600 Promotional - Dancing Under Stars	\$21,779	\$16,000	\$19,222	\$19,197	\$0	\$0	\$0
54850	Scholarship Expense	\$0	\$1,000	\$1,000	\$500	\$1,000	\$0	\$1,000
54880	Summer Camp Program	\$108,430	\$66,000	\$29,840	\$29,640	\$67,000	\$0	\$67,000
54885	Program Fee Expense	\$12,456	\$0	\$0	\$0	\$0	\$0	\$0
54890	League and Field Rental Expense	\$53,768	\$48,000	\$56,100	\$55,000	\$63,000	\$0	\$63,000
54891	Community Youth Organization	\$2,013	\$0	\$0	\$0	\$0	\$0	\$0
54920	Legal Advertising	\$182	\$200	\$390	\$310	\$200	\$0	\$200
54950	Recording Fees	\$0	\$300	\$300	\$300	\$300	\$0	\$300
55110	Office Supplies	\$3,517	\$4,000	\$4,673	\$4,675	\$4,200	\$0	\$4,200
55120	Computer / Fax / Printer Expense	\$1,584	\$2,400	\$3,100	\$3,000	\$2,400	\$0	\$2,400
55210	Fuel & Oil	\$24,690	\$28,000	\$37,000	\$28,000	\$26,000	\$0	\$26,000
55220	Tires & Filters	\$3,925	\$3,300	\$3,300	\$3,000	\$3,000	\$0	\$3,000
55230	Operating Supplies	\$12,330	\$19,450	\$11,735	\$16,096	\$13,350	\$1,000	\$14,350
55236	Operating Supplies - Food	\$19,475	\$19,000	\$14,000	\$17,000	\$17,000	\$0	\$17,000
55237	Operating Supplies - Drink	\$14,638	\$17,000	\$12,680	\$15,000	\$15,000	\$0	\$15,000
55240	Uniforms	\$3,369	\$4,700	\$2,815	\$2,843	\$3,800	\$0	\$3,800
55260	Janitorial Supplies	\$16,132	\$17,850	\$17,960	\$17,860	\$17,550	\$0	\$17,550
55270	Small Tools & Equipment	\$36,496	\$22,675	\$21,527	\$21,545	\$21,000	\$390	\$21,390
55278	Software	\$1,756	\$1,275	\$23,883	\$23,607	\$625	\$900	\$1,525
55285	Pool/Splash Playground Chemicals	\$0	\$0	\$4,550	\$4,350	\$4,000	\$1,000	\$5,000
55290	Protective Clothing	\$2,399	\$2,850	\$2,850	\$2,850	\$2,850	\$0	\$2,850
55410	Subscriptions	(\$5)	\$300	\$300	\$300	\$300	\$0	\$300
55411	Dues & Registrations	\$3,030	\$8,150	\$5,174	\$4,726	\$5,676	\$100	\$5,776
55420	Operational Books	\$371	\$0	\$0	\$0	\$0	\$0	\$0
55430	Employee Development	\$4,609	\$2,300	\$4,251	\$3,942	\$2,624	\$0	\$2,624
55440	Cert Exp - Coaches for Ptnrshps	\$450	\$2,500	\$2,500	\$1,500	\$1,500	\$0	\$1,500
	Total Operating	\$969,168	\$1,016,186	\$987,935	\$982,138	\$939,327	\$10,145	\$949,472
58125	Operating Transfer to Other Funds (#315)	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0
58125	70105 Transfer to Other (#316)	\$394,888	\$0	\$0	\$0	\$0	\$0	\$0
58160	70105 Transfer to LOC Debt Svc Fund	\$0	\$0	\$60,000	\$60,000	\$60,000	\$0	\$60,000
	Total Transfers	\$444,888	\$0	\$60,000	\$60,000	\$60,000	\$0	\$60,000
64000	Equipment-General	\$1,700	\$13,500	\$15,669	\$16,550	\$0	\$4,800	\$4,800
64200	Data Processing Equipment	\$11,192	\$1,850	\$1,850	\$1,462	\$0	\$3,900	\$3,900
64300	Furniture/Office Equipment	\$5,496	\$0	\$0	\$0	\$0	\$0	\$0
65000	70013 CIP (Hound Ground)	\$0	\$125,000	\$0	\$0	\$0	\$0	\$0
65000	70012 CIP (Bear Creek)	\$0	\$0	\$0	\$0	\$0	\$50,000	\$50,000
65000	70007 CIP (Torcaso Master Plan)	\$0	\$0	\$0	\$0	\$0	\$10,000	\$10,000
	Total Capital	\$18,388	\$140,350	\$17,519	\$18,012	\$0	\$68,700	\$68,700
TOTAL P&R - SUMMARY BUDGET		\$2,644,578	\$2,522,464	\$2,408,364	\$2,384,464	\$2,250,507	\$124,966	\$2,375,473

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$119,781	\$122,296	\$114,367	\$117,000	\$120,662	\$1,780	\$122,442
51210	Sick Leave Purchase	\$1,644	\$3,419	\$3,419	\$3,419	\$3,555	\$0	\$3,555
51214	Overtime Salaries	\$132	\$1,626	\$1,626	\$1,626	\$1,351	\$43	\$1,394
52110	F.I.C.A. Taxes-City Portion	\$9,230	\$9,741	\$9,814	\$9,557	\$9,679	\$139	\$9,818
52310	Health/Life Insurance/Dis Ins	\$10,839	\$11,817	\$11,817	\$8,000	\$8,218	\$11	\$8,229
52320	Workers' Comp. Insurance	\$425	\$362	\$362	\$362	\$360	\$5	\$365
52330	Pension Expense	\$16,097	\$17,191	\$17,191	\$16,737	\$18,965	\$273	\$19,238
	Total Payroll	\$158,148	\$166,452	\$158,596	\$156,701	\$162,790	\$2,251	\$165,041
53160	Consulting Services	\$2,350	\$5,000	\$5,000	\$5,000	\$3,000	\$0	\$3,000
53186	Outside Serv-Temp Serv	\$0	\$0	\$1,929	\$1,929	\$0	\$0	\$0
54010	Travel & Per Diem	\$1,228	\$1,200	\$218	\$218	\$1,200	\$0	\$1,200
54020	Automobile Allowance	\$4,200	\$4,200	\$4,200	\$4,200	\$4,200	\$0	\$4,200
54110	Telephone	\$1,227	\$2,956	\$2,883	\$2,400	\$2,500	\$0	\$2,500
54210	Postage	\$10	\$50	\$50	\$50	\$50	\$0	\$50
54410	Equipment Rental	\$0	\$3,850	\$3,850	\$3,850	\$3,850	\$0	\$3,850
54630	Repair & Maintenance - Equipment	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$1,000
54660	Repair & Maintenance - Building	\$826	\$2,000	\$1,447	\$1,450	\$2,000	\$0	\$2,000
54720	Copy Machine Supplies	\$2,009	\$2,500	\$827	\$827	\$2,000	\$0	\$2,000
54750	Map Printing	\$59	\$200	\$200	\$200	\$200	\$0	\$200
54800	Promotional Activities - Programs	\$304	\$400	\$400	\$400	\$400	\$0	\$400
54920	Legal Advertising	\$182	\$200	\$390	\$310	\$200	\$0	\$200
54950	Recording Fees	\$0	\$300	\$300	\$300	\$300	\$0	\$300
55110	Office Supplies	\$900	\$1,200	\$1,873	\$1,875	\$1,200	\$0	\$1,200
55120	Computer / Fax / Printer Expense	\$944	\$1,500	\$2,500	\$2,500	\$1,500	\$0	\$1,500
55230	Operating Supplies	\$1,483	\$1,000	(\$988)	(\$1,033)	\$1,000	\$0	\$1,000
55260	Janitorial Supplies	\$270	\$250	\$250	\$250	\$250	\$0	\$250
55270	Small Tools & Equipment	\$602	\$500	\$600	\$600	\$500	\$130	\$630
55278	Software	\$293	\$0	\$0	\$0	\$0	\$300	\$300
55290	Protective Clothing	\$30	\$100	\$100	\$100	\$100	\$0	\$100
55410	Subscriptions	\$93	\$100	\$100	\$100	\$100	\$0	\$100
55411	Dues & Registrations	\$620	\$750	\$656	\$656	\$750	\$0	\$750
55430	Employee Development	\$2,582	\$600	\$1,583	\$1,583	\$600	\$0	\$600
	Total Operating	\$20,212	\$29,856	\$29,368	\$28,765	\$26,900	\$430	\$27,330
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$1,250	\$1,850	\$1,850	\$1,462	\$0	\$1,300	\$1,300
	Total Capital	\$1,250	\$1,850	\$1,850	\$1,462	\$0	\$1,300	\$1,300
TOTAL P&R - ADMIN BUDGET		\$179,610	\$198,158	\$189,814	\$186,928	\$189,690	\$3,981	\$193,671

Small Tools & Equipment:

UPS battery back-up \$130

Software:

Microsoft Professional \$300

Data Processing Equipment:

Personal computer (1) \$1,300

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$138,507	\$155,150	\$139,650	\$145,000	\$159,639	\$3,428	\$163,067
51210	Sick Leave Purchase	\$917	\$953	\$953	\$953	\$1,638	\$0	\$1,638
51214	Overtime Salaries	\$261	\$1,687	\$18	\$18	\$1,682	\$56	\$1,738
52110	F.I.C.A. Taxes-City Portion	\$10,316	\$12,071	\$12,144	\$11,277	\$12,540	\$267	\$12,807
52310	Health/Life Insurance/Dis Ins	\$6,528	\$6,805	\$6,805	\$6,805	\$7,681	\$12	\$7,693
52320	Workers' Comp. Insurance	\$5,598	\$5,458	\$5,458	\$5,062	\$5,671	\$121	\$5,792
52330	Pension Expense	\$10,633	\$11,867	\$11,867	\$10,337	\$13,586	\$293	\$13,879
	Total Payroll	\$172,760	\$193,991	\$176,895	\$179,452	\$202,437	\$4,177	\$206,614
53140	Pre-Employment/Physicals	\$11	\$100	\$143	\$100	\$100	\$0	\$100
54010	Travel & Per Diem	\$123	\$600	\$600	\$600	\$400	\$0	\$400
54110	Telephone	\$977	\$1,650	\$1,577	\$1,500	\$1,600	\$0	\$1,600
55110	Office Supplies	\$1,360	\$800	\$800	\$800	\$800	\$0	\$800
55240	Uniforms	\$557	\$1,200	\$1,172	\$1,200	\$800	\$0	\$800
55260	Janitorial Supplies	\$98	\$100	\$100	\$100	\$100	\$0	\$100
55270	Small Tools & Equipment	\$1,340	\$1,375	\$1,360	\$1,375	\$1,200	\$0	\$1,200
55278	Software	\$293	\$325	\$22,333	\$22,231	\$325	\$0	\$325
55290	Protective Clothing	\$280	\$250	\$250	\$250	\$250	\$0	\$250
55410	Subscriptions	(\$116)	\$100	\$100	\$100	\$100	\$0	\$100
55411	Dues & Registrations	\$537	\$1,100	\$861	\$410	\$700	\$0	\$700
55430	Employee Development	\$692	\$700	\$939	\$850	\$300	\$0	\$300
	Total Operating	\$6,152	\$8,300	\$30,235	\$29,516	\$6,675	\$0	\$6,675
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$0	\$13,500	\$12,487	\$11,800	\$0	\$0	\$0
64200	Data Processing Equipment	\$2,614	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$2,614	\$13,500	\$12,487	\$11,800	\$0	\$0	\$0
TOTAL P&R - ATHLETICS BUDGET		\$181,526	\$215,791	\$219,617	\$220,768	\$209,112	\$4,177	\$213,289

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$973	\$0	\$0	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$74	\$0	\$0	\$0	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$38	\$0	\$0	\$0	\$0	\$0	\$0
	Total Payroll	\$1,085	\$0	\$0	\$0	\$0	\$0	\$0
54880	* Summer Camp (Sport Camps)	\$71,797	\$1,000	\$1,000	\$1,000	\$2,000	\$0	\$2,000
54890	* XXXXX League/Field Expense (see project #s)	\$39,776	\$34,000	\$39,700	\$36,000	\$44,000	\$0	\$44,000
54891	Community Youth Organization ⁽²⁾	\$2,013	\$0	\$0	\$0	\$0	\$0	\$0
55411	Dues & Registrations	\$0	\$3,000	\$360	\$360	\$1,000	\$0	\$1,000
	Total Operating	\$113,586	\$38,000	\$41,060	\$37,360	\$47,000	\$0	\$47,000
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL P&R - ATHLETICS LEAGUE BUDGET		\$114,671	\$38,000	\$41,060	\$37,360	\$47,000	\$0	\$47,000

* Associated Revenues:								
001-347201	League Fees prev #349100	\$59,360	\$54,000	\$36,000	\$36,000	\$39,000	\$0	\$39,000
001-347205	Sport Camps prev #349500	\$78,759	\$10,000	\$10,000	\$10,000	\$18,200	\$0	\$18,200
001-347206	Field Rental (prev #347201)	\$0	\$0	\$18,000	\$18,000	\$28,000	\$0	\$28,000

1 - In fiscal year 2008-2009 there will no longer be expenditures in this category; except for Gym Rental for Hogan Basketball

Contractual Sport Camp Revenues:		
i9 - Flag Football		\$6,200
Hogan Basketball		\$4,000
Misc. Sports Camps		\$8,000
		<u>\$18,200</u>

League/Field Expense:

70200 Softball	\$24,000
70201 Football	\$7,000
General	\$13,000
	<u>\$44,000</u>

Associated League Revenues:

70200 Softball	\$28,000
70201 Football	\$11,000
	<u>\$39,000</u>

2- As of FY 2008, the Community Youth Organization will be accounted for in the Police Department - Community Services division (2114)

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries - Add'l PT	\$5,120	\$5,700	\$0	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$392	\$436	\$436	\$0	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$201	\$197	\$197	\$0	\$0	\$0	\$0
	Total Payroll	\$5,713	\$6,333	\$633	\$0	\$0	\$0	\$0
53140	Pre-Employment/Physicals	\$1,870	\$3,700	\$3,700	\$3,700	\$1,700	\$0	\$1,700
54210	Postage	\$1,204	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$1,500
54410	Equipment Rental	\$2,386	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$1,000
54730	Printing Expense	\$1,458	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$2,000
54890	League and Field Rental Expense	\$13,992	\$14,000	\$16,400	\$19,000	\$19,000	\$0	\$19,000
55230	Operating Supplies	\$6,985	\$8,000	\$5,600	\$8,000	\$5,000	\$0	\$5,000
55270	Small Tools & Equipment	\$3,029	\$2,700	\$2,700	\$2,700	\$2,700	\$0	\$2,700
55440	Cert Exp - Certs for Coaches	\$450	\$2,500	\$2,500	\$1,500	\$1,500	\$0	\$1,500
	Total Operating	\$31,374	\$35,400	\$35,400	\$39,400	\$34,400	\$0	\$34,400
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL P&R - ATHLETICS PARTNERSHIP BUDGET		\$37,087	\$41,733	\$36,033	\$39,400	\$34,400	\$0	\$34,400
Associated Revenue:								
001-347204	Partnership League Fees prev #349400	\$59,210	\$50,000	\$50,000	\$58,500	\$58,500	\$0	\$58,500
Partnership League Fee revenues:								
	CFU Soccer Club	\$16,000						
	Florida Soccer Alliance	\$7,500						
	WSBL	\$15,000						
	WS Babe Ruth	\$8,000						
	WS Grizzlies	\$6,000						
	Seminole Lacrosse Club	\$6,000						
		<u>\$58,500</u>						

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$23,645	\$30,268	\$30,268	\$20,000	\$30,927	\$706	\$31,633
51214	Overtime Salaries	\$1,191	\$0	\$0	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$1,900	\$2,316	\$2,353	\$1,571	\$2,366	\$54	\$2,420
52310	Health/Life Insurance/Dis Ins	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$1,005	\$1,047	\$1,047	\$689	\$1,070	\$24	\$1,094
52330	Pension Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Payroll	\$27,741	\$33,631	\$33,668	\$22,260	\$34,363	\$784	\$35,147
53140	Pre-Employment/Physicals	\$128	\$300	\$436	\$436	\$300	\$0	\$300
54110	Telephone	\$461	\$514	\$477	\$477	\$477	\$0	\$477
54310	Utility Services	\$7,293	\$7,500	\$7,500	\$7,500	\$7,500	\$0	\$7,500
54502	Cash Over / Short	(\$72)	\$0	\$750	\$750	\$0	\$0	\$0
54630	Repair & Maintenance - Equipment	\$291	\$300	\$300	\$300	\$300	\$0	\$300
54660	Repair & Maintenance - Building	\$2,442	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$1,500
55110	Office Supplies	\$43	\$100	\$100	\$100	\$100	\$0	\$100
55230	Operating Supplies	\$996	\$1,600	\$444	\$1,600	\$800	\$0	\$800
55236	Operating Supplies - Food	\$19,475	\$19,000	\$14,000	\$17,000	\$17,000	\$0	\$17,000
55237	Operating Supplies - Drink	\$14,638	\$17,000	\$12,680	\$15,000	\$15,000	\$0	\$15,000
55260	Janitorial Supplies	\$0	\$100	\$100	\$100	\$100	\$0	\$100
55270	Small Tools & Equipment	\$777	\$500	\$1,300	\$1,300	\$1,000	\$0	\$1,000
55411	Dues & Registrations	\$485	\$800	\$676	\$800	\$676	\$0	\$676
55430	Employee Development	\$0	\$0	\$344	\$124	\$124	\$0	\$124
	Total Operating	\$46,957	\$49,214	\$40,607	\$46,987	\$44,877	\$0	\$44,877
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$0	\$0	\$0	\$0	\$0	\$4,800	\$4,800
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$4,800	\$4,800
TOTAL P&R - CONCESSIONS BUDGET		\$74,698	\$82,845	\$74,275	\$69,247	\$79,240	\$5,584	\$84,824
Associated Revenue:								
001-347210	Concession Revenue	\$87,949	\$85,000	\$85,000	\$52,000	\$60,000	\$0	\$60,000
	Equipment-General:							
	Commercial Ice Machine	\$4,800						

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$470,207	\$499,976	\$466,476	\$473,000	\$407,198	\$9,118	\$416,316
51210	Sick Leave Purchase	\$976	\$1,190	\$1,190	\$1,561	\$1,623	\$0	\$1,623
51214	Overtime Salaries	\$17,928	\$22,125	\$22,615	\$25,490	\$17,944	\$289	\$18,233
52110	F.I.C.A. Taxes-City Portion	\$36,640	\$40,032	\$39,605	\$38,290	\$32,694	\$720	\$33,414
52310	Health/Life Insurance/Dis Ins	\$56,758	\$72,335	\$72,335	\$72,335	\$59,129	\$47	\$59,176
52320	Workers' Comp. Insurance	\$19,096	\$17,714	\$17,514	\$16,884	\$14,783	\$325	\$15,108
52330	Pension Expense	\$46,688	\$70,382	\$70,382	\$60,178	\$54,710	\$1,152	\$55,862
	Total Payroll	\$648,293	\$723,754	\$690,117	\$687,738	\$588,081	\$11,651	\$599,732
53140	Pre-Employment/Physicals	\$528	\$500	\$1,184	\$1,100	\$500	\$0	\$500
53160	Consulting Services	\$750	\$6,000	\$12,073	\$12,073	\$3,000	\$0	\$3,000
53186	Outside Serv-Temp Serv	\$0	\$0	\$0	\$0	\$100,000	\$0	\$100,000
54010	Travel & Per Diem	\$1,369	\$1,200	\$570	\$600	\$1,200	\$0	\$1,200
54110	Telephone	\$2,053	\$2,400	\$2,327	\$2,200	\$2,300	\$0	\$2,300
54310	Utility Services	\$67,638	\$62,800	\$62,800	\$68,000	\$76,375	\$0	\$76,375
54410	Equipment Rental	\$7,717	\$11,000	\$9,350	\$9,350	\$10,000	\$0	\$10,000
54630	Repair & Maintenance - Equipment	\$29,131	\$37,000	\$39,000	\$38,800	\$35,000	\$0	\$35,000
54633	Maintenance Agreements/Contracts	\$138	\$200	\$200	\$200	\$200	\$0	\$200
54650	Repair & Maintenance - Vehicles	\$10,901	\$12,000	\$6,927	\$6,500	\$12,000	\$0	\$12,000
54660	Repair & Maintenance - Building	\$12,425	\$14,000	\$14,000	\$14,000	\$14,000	\$0	\$14,000
54682	Repair & Maintenance - Grounds	\$183,010	\$190,000	\$197,322	\$196,000	\$170,000	\$0	\$170,000
54687	Repair & Maintenance - Irrigation	\$3,565	\$4,000	\$4,266	\$4,000	\$4,000	\$0	\$4,000
54720	Copy Machine Supplies	\$0	\$200	\$200	\$200	\$200	\$0	\$200
55110	Office Supplies	\$440	\$500	\$500	\$500	\$500	\$0	\$500
55210	Fuel & Oil	\$24,690	\$28,000	\$37,000	\$28,000	\$26,000	\$0	\$26,000
55220	Tires & Filters	\$3,665	\$3,000	\$3,000	\$3,000	\$3,000	\$0	\$3,000
55230	Operating Supplies	\$2,732	\$6,000	\$5,000	\$5,000	\$4,000	\$0	\$4,000
55240	Uniforms	\$2,812	\$3,500	\$1,643	\$1,643	\$3,000	\$0	\$3,000
55260	Janitorial Supplies	\$12,931	\$10,000	\$12,900	\$12,500	\$12,000	\$0	\$12,000
55270	Small Tools & Equipment	\$17,231	\$16,000	\$12,997	\$13,000	\$14,000	\$130	\$14,130
55278	Software	\$585	\$0	\$0	\$0	\$0	\$300	\$300
55290	Protective Clothing	\$2,089	\$2,500	\$2,500	\$2,500	\$2,500	\$0	\$2,500
55411	Dues & Registrations	\$867	\$1,400	\$1,400	\$1,400	\$1,400	\$0	\$1,400
55420	Operational Books	\$371	\$0	\$0	\$0	\$0	\$0	\$0
55430	Employee Development	\$808	\$700	\$700	\$700	\$700	\$0	\$700
	Total Operating	\$388,446	\$412,900	\$427,859	\$421,266	\$495,875	\$430	\$496,305
58125	70109 Transfer to Other (Trotwood Improv)	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$0	\$0	\$2,632	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$4,828	\$0	\$0	\$0	\$0	\$1,300	\$1,300
65000	70012 CIP (Bear Creek)	\$0	\$0	\$0	\$0	\$0	\$50,000	\$50,000
65000	70007 CIP (Torcaso Master Plan)	\$0	\$0	\$0	\$0	\$0	\$10,000	\$10,000
	Total Capital	\$4,828	\$0	\$2,632	\$0	\$0	\$61,300	\$61,300
TOTAL P&R - PARKS & GROUNDS BUDGET		\$1,091,567	\$1,136,654	\$1,120,608	\$1,109,004	\$1,083,956	\$73,381	\$1,157,337

Small Tools & Equipment:

UPS battery back-up \$130

Software:

Microsoft Professional \$300

Data Processing Equipment:

Personal Computer (1) \$1,300

Payroll costs include vacation/sick-leave pay-out for retiring Maintenance Worker.

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$90,326	\$62,866	\$95,001	\$95,866	\$65,168	\$668	\$65,836
51210	Sick Leave Purchase	\$702	\$730	\$730	\$730	\$759	\$0	\$759
51214	Overtime Salaries	\$1,718	\$0	\$0	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$7,063	\$4,865	\$7,427	\$7,427	\$5,080	\$51	\$5,131
52310	Health/Life Insurance/Dis Ins	\$4,544	\$4,731	\$4,731	\$4,731	\$5,367	\$1	\$5,368
52320	Workers' Comp. Insurance	\$3,313	\$1,801	\$3,301	\$3,301	\$1,872	\$20	\$1,892
52330	Pension Expense	\$4,903	\$5,253	\$5,253	\$5,253	\$6,100	\$35	\$6,135
	Total Payroll	\$112,569	\$80,246	\$116,443	\$117,308	\$84,346	\$775	\$85,121
53140	Pre-Employment/Physicals	\$35	\$100	\$100	\$100	\$100	\$0	\$100
53186	Outside Serv-Temp Serv (Janitorial)	\$278	\$2,000	\$378	\$300	\$1,500	\$0	\$1,500
54010	Travel & Per Diem	\$640	\$500	\$115	\$100	\$500	\$0	\$500
54110	Telephone	\$731	\$800	\$763	\$763	\$800	\$0	\$800
54310	Utility Services ²	\$5,253	\$7,000	\$7,044	\$7,000	\$13,900	\$0	\$13,900
54410	Equipment Rental	\$150	\$200	\$230	\$230	\$250	\$0	\$250
54630	Repair & Maintenance - Equipment	\$540	\$900	\$2,433	\$2,430	\$900	\$0	\$900
54660	Repair & Maintenance - Building	\$10,852	\$4,500	\$10,335	\$10,000	\$4,500	\$0	\$4,500
54682	Repair & Maintenance - Grounds	\$150	\$5,000	\$3,767	\$1,900	\$3,000	\$0	\$3,000
54730	Printing Expense	\$17,665	\$19,000	\$17,371	\$17,371	\$19,000	\$0	\$19,000
54800	Promotional Activities - Programs	\$14,674	\$15,000	\$14,570	\$14,402	\$15,000	\$0	\$15,000
54850	Scholarship Expense	\$0	\$1,000	\$1,000	\$500	\$1,000	\$0	\$1,000
54880	* Summer Camp Program ¹	\$36,633	\$65,000	\$28,840	\$28,640	\$65,000	\$0	\$65,000
54885	* Program Expense	\$12,456	\$0	\$0	\$0	\$0	\$0	\$0
55110	Office Supplies	\$647	\$800	\$800	\$800	\$800	\$0	\$800
55120	Computer / Fax / Printer Expense	\$123	\$300	\$0	\$0	\$300	\$0	\$300
55220	Tires & Filters	\$260	\$300	\$300	\$0	\$0	\$0	\$0
55230	Operating Supplies	\$0	\$300	\$179	\$179	\$300	\$0	\$300
55260	Janitorial Supplies	\$495	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$1,000
55270	Small Tools & Equipment	\$2,072	\$700	\$670	\$670	\$700	\$130	\$830
55278	Software	\$293	\$300	\$600	\$600	\$0	\$300	\$300
55410	Subscriptions	\$18	\$100	\$100	\$100	\$100	\$0	\$100
55411	Dues & Registrations	\$496	\$300	\$421	\$300	\$300	\$0	\$300
55420	Operational Books	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55430	Employee Development	\$527	\$100	\$485	\$485	\$500	\$0	\$500
	Total Operating	\$104,988	\$125,200	\$91,501	\$87,870	\$129,450	\$430	\$129,880
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$1,700	\$0	\$250	\$4,750	\$0	\$0	\$0
64200	Data Processing Equipment	\$1,250	\$0	\$0	\$0	\$0	\$1,300	\$1,300
	Total Capital	\$2,950	\$0	\$250	\$4,750	\$0	\$1,300	\$1,300
	TOTAL P&R - PROGRAM BUDGET	\$220,507	\$205,446	\$208,194	\$209,928	\$213,796	\$2,505	\$216,301

* **Associated Revenue:**

001-347202	Summer Camp Program prev #349200	\$77,186	\$65,600	\$65,600	\$65,600	\$65,600	\$0	\$65,600
001-347203	Program Fees prev #349300	\$16,172	\$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 is due to the outdoor lighting at the Civic Center that had previously been charged to the Senior Center during the initial year.

Small Tools & Equipment:

UPS battery back-up \$130

Software:

Microsoft Professional \$300

Data Processing Equipment:

Personal Computer (1) \$1,300

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$67,431	\$79,413	\$76,213	\$76,213	\$75,315	\$2,472	\$77,787
51210	Sick Leave Purchase	\$0	\$925	\$925	\$0	\$962	\$0	\$962
51214	Overtime Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$5,160	\$6,146	\$6,183	\$5,883	\$5,872	\$189	\$6,061
52310	Health/Life Insurance/Dis Ins	\$4,610	\$4,810	\$4,810	\$4,810	\$5,433	\$12	\$5,445
52320	Workers' Comp. Insurance	\$2,500	\$2,374	\$2,374	\$2,374	\$2,239	\$83	\$2,322
52330	Pension Expense	\$6,124	\$6,871	\$6,871	\$6,341	\$7,712	\$288	\$8,000
	Total Payroll	\$85,825	\$100,539	\$97,376	\$95,621	\$97,533	\$3,044	\$100,577
53186	Outside Serv-Temp Serv (bus)	\$20,227	\$37,400	\$21,820	\$25,000	\$37,400	\$0	\$37,400
54010	Travel & Per Diem	\$129	\$400	\$100	\$154	\$400	\$0	\$400
54110	Telephone	\$411	\$866	\$829	\$829	\$900	\$0	\$900
54310	Utility Services	\$8,764	\$12,750	\$41,597	\$38,000	\$50,000	\$0	\$50,000
54630	Repair & Maintenance - Equipment	\$787	\$1,500	\$3,745	\$3,700	\$3,000	\$0	\$3,000
54660	Repair & Maintenance - Building	\$3,222	\$3,500	\$59,292	\$59,292	\$4,000	\$0	\$4,000
54682	Repair & Maintenance - Grounds	\$53	\$800	\$532	\$532	\$500	\$0	\$500
54720	Copy Machine Supplies	\$200	\$400	\$100	\$200	\$300	\$0	\$300
54730	Printing Expense	\$74	\$400	\$400	\$400	\$400	\$0	\$400
54800	Promotional Activities - Programs	\$33	\$400	\$0	\$0	\$300	\$0	\$300
55110	Office Supplies	\$127	\$300	\$300	\$300	\$300	\$0	\$300
55120	Computer / Fax / Printer Expense	\$517	\$400	\$400	\$400	\$400	\$0	\$400
55230	Operating Supplies	\$134	\$200	\$200	\$100	\$200	\$0	\$200
55260	Janitorial Supplies	\$2,338	\$3,000	\$3,000	\$3,300	\$3,500	\$0	\$3,500
55270	Small Tools & Equipment	\$11,445	\$400	\$900	\$900	\$400	\$0	\$400
55278	Software	\$292	\$325	\$625	\$576	\$0	\$0	\$0
55411	Dues & Registrations	\$25	\$350	\$350	\$350	\$350	\$0	\$350
55430	Employee Development	\$0	\$100	\$100	\$100	\$100	\$0	\$100
	Total Operating	\$48,778	\$63,491	\$134,290	\$134,133	\$102,450	\$0	\$102,450
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$0	\$0	\$300	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$1,250	\$0	\$0	\$0	\$0	\$0	\$0
64300	Furniture/Office Equipment	\$5,496	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$6,746	\$0	\$300	\$0	\$0	\$0	\$0
TOTAL P&R - SENIORS BUDGET		\$141,349	\$164,030	\$231,966	\$229,754	\$199,983	\$3,044	\$203,027
* Associated Revenue:								
347505	Senior Center Annual Registrations	\$0	\$0	\$0	\$6,320	\$7,000	\$0	\$7,000

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$0	\$17,400	\$23,700	\$23,700	\$27,040	\$361	\$27,401
51210	Sick Leave Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$0	\$0	\$0	\$0	\$1,352	\$18	\$1,370
52110	F.I.C.A. Taxes-City Portion	\$0	\$1,331	\$1,831	\$1,813	\$2,209	\$29	\$2,238
52310	Health/Life Insurance/Dis Ins	\$0	\$0	\$1,200	\$1,200	\$5,288	\$2	\$5,290
52320	Workers' Comp. Insurance	\$0	\$602	\$802	\$802	\$999	\$13	\$1,012
52330	Pension Expense	\$0	\$0	\$0	\$0	\$4,324	\$57	\$4,381
	Total Payroll	\$0	\$19,333	\$27,533	\$27,515	\$41,212	\$480	\$41,692
53140	Pre-Employment/Physicals	\$0	\$0	\$90	\$90	\$90	\$0	\$90
54010	Travel & Per Diem	\$0	\$400	\$200	\$200	\$200	\$0	\$200
54110	Telephone	\$0	\$0	\$100	\$100	\$100	\$555	\$655
54310	Utility Services	\$0	\$9,100	\$15,100	\$15,100	\$26,000	\$0	\$26,000
54630	Repair & Maintenance - Equipment	\$0	\$2,500	\$1,376	\$1,400	\$2,010	\$0	\$2,010
54660	Repair & Maintenance - Building	\$0	\$3,000	\$1,600	\$1,600	\$3,500	\$0	\$3,500
54720	Copy Machine Supplies	\$0	\$200	\$200	\$100	\$200	\$0	\$200
54730	Printing Expense	\$0	\$150	\$150	\$150	\$150	\$0	\$150
54800	Promotional Activities - Programs	\$0	\$400	\$400	\$200	\$400	\$0	\$400
55110	Office Supplies	\$0	\$300	\$300	\$300	\$500	\$0	\$500
55120	Computer / Fax / Printer Expense	\$0	\$200	\$200	\$100	\$200	\$0	\$200
55230	Operating Supplies	\$0	\$200	\$100	\$100	\$100	\$0	\$100
55260	Janitorial Supplies	\$0	\$3,000	\$210	\$210	\$200	\$0	\$200
55270	Small Tools & Equipment	\$0	\$500	\$1,000	\$1,000	\$500	\$0	\$500
55278	Software	\$0	\$325	\$325	\$200	\$300	\$0	\$300
55285	Pool/Splash Playground Chemicals	\$0	\$0	\$3,600	\$3,550	\$3,000	\$0	\$3,000
55411	Dues & Registrations	\$0	\$350	\$350	\$350	\$400	\$0	\$400
55430	Employee Development	\$0	\$100	\$100	\$100	\$300	\$0	\$300
	Total Operating	\$0	\$20,725	\$25,401	\$24,850	\$38,150	\$555	\$38,705
58125	70105 Transfer to Other (#316) ¹	\$394,888	\$0	\$0	\$0	\$0	\$0	\$0
58160	70105 Transfer to LOC Debt Svc Fund ²	\$0	\$0	\$60,000	\$60,000	\$60,000	\$0	\$60,000
	Total Transfers	\$394,888	\$0	\$60,000	\$60,000	\$60,000	\$0	\$60,000
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL P&R - SENIORS BUDGET		\$394,888	\$40,058	\$112,934	\$112,365	\$139,362	\$1,035	\$140,397

* **Associated Revenue:**

347510	Senior Center Pool Memberships	\$0	\$0	\$0	\$13,700	\$14,000	\$0	\$14,000
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¹ In fiscal year 2007 a short-term loan was extended from the General Fund to the Senior Center Expansion Fund. This transfer was returned to the General Fund in fiscal year 2008 as loan proceeds were secured from the City's Line of Credit with SunTrust.

Telephone:

Cell phone for Pool Attendant \$555

² In fiscal year 2008, \$750,000 was drawn down from a line of credit for the Senior Center Expansion. These budgeted funds will be transferred to the 2004 Line of Credit Debt Service Fund (#230) for interest and principal reduction.

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
	Total Payroll	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54800	<u>90100</u> Promotional - July 4th	\$89,787	\$95,000	\$2,031	\$2,030	\$0	\$0	\$0
54800	<u>90200</u> Promotional - Tree Lighting	\$14,076	\$12,000	\$13,757	\$13,700	\$0	\$0	\$0
54800	<u>90300</u> Promotional - Concerts	\$46,736	\$42,000	\$45,000	\$44,200	\$0	\$0	\$0
54800	<u>90400</u> Promotional - Parade	\$6,644	\$7,000	\$4,440	\$4,300	\$0	\$0	\$0
54800	<u>90500</u> Promotional - Fall Event	\$29,653	\$50,000	\$35,014	\$35,014	\$0	\$0	\$0
54800	<u>90600</u> Promo - Dancing Under Stars	\$21,779	\$16,000	\$19,222	\$19,197	\$0	\$0	\$0
	Total Operating	\$208,675	\$222,000	\$119,464	\$118,441	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL P&R - COMM EVENTS BUDGET		\$208,675	\$222,000	\$119,464	\$118,441	\$0	\$0	\$0
Associated Potential Revenues:								
001-347400	<u>90100</u> Misc Revenue (Booth Rentals July 4th)	\$3,550	\$5,000	\$5,000	\$0	\$0	\$0	\$0
001-366000	Donations (prev #361200, 366200):							
	<u>90200</u> - Tree Lighting	\$1,900	\$0	\$0	\$0	\$0	\$0	\$0
	<u>90300</u> - Concert	\$4,500	\$0	\$0	\$0	\$0	\$0	\$0
	<u>90500</u> - Fall Event	\$0	\$0	\$4,014	\$4,014	\$0	\$0	\$0
	<u>90600</u> - Dancing Under the Stars	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0
	<u>90700</u> - Festival of the Arts ¹	\$0	\$0	\$7,500	\$7,500	\$0	\$0	\$0
001-337700	Other Local Grants:							
	<u>90300</u> - Concerts	\$0	\$0	\$0	\$0	\$0	\$0	\$0

¹ 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 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$0	\$9,759	\$9,759	\$9,759	\$10,025	\$140	\$10,165
51210	Sick Leave Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$0	\$488	\$488	\$488	\$750	\$7	\$757
52110	F.I.C.A. Taxes-City Portion	\$0	\$783	\$783	\$783	\$824	\$11	\$835
52310	Health/Life Insurance/Dis Ins	\$0	\$1,409	\$1,409	\$1,409	\$1,630	\$1	\$1,631
52320	Workers' Comp. Insurance	\$0	\$355	\$355	\$355	\$373	\$5	\$378
52330	Pension Expense	\$0	\$1,383	\$1,383	\$1,383	\$1,616	\$22	\$1,638
	Total Payroll	\$0	\$14,177	\$14,177	\$14,177	\$15,218	\$186	\$15,404
54410	Equipment Rental	\$0	\$2,250	\$3,900	\$3,900	\$3,900	\$0	\$3,900
54800	90700 Promo - Festival of the Arts	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55230	Operating Supplies	\$0	\$950	\$950	\$950	\$950	\$0	\$950
55260	Janitorial Supplies	\$0	\$400	\$400	\$400	\$400	\$0	\$400
	Total Operating	\$0	\$3,600	\$5,250	\$5,250	\$5,250	\$0	\$5,250
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65000	70013 CIP (Hound Ground)	\$0	\$125,000	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$125,000	\$0	\$0	\$0	\$0	\$0
TOTAL P&R - DOG PARK BUDGET		\$0	\$142,777	\$19,427	\$19,427	\$20,468	\$186	\$20,654

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

Account Number	Description of Expenditure	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$0	\$22,786	\$22,786	\$20,000	\$21,600	\$20,496	\$42,096
51210	Sick Leave Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$0	\$546	\$546	\$546	\$1,080	\$0	\$1,080
52110	F.I.C.A. Taxes-City Portion	\$0	\$1,785	\$1,785	\$1,572	\$1,735	\$1,568	\$3,303
52310	Health/Life Insurance/Dis Ins	\$0	\$0	\$0	\$0	\$0	\$0	\$0
52320	Workers' Comp. Insurance	\$0	\$807	\$807	\$724	\$785	\$709	\$1,494
52330	Pension Expense	\$0	\$1,548	\$1,548	\$700	\$0	\$0	\$0
	Total Payroll	\$0	\$27,472	\$27,472	\$23,542	\$25,200	\$22,773	\$47,973
54310	Utility Services	\$0	\$6,200	\$6,200	\$6,200	\$6,200	\$6,200	\$12,400
54800	90700 Promo - Festival of the Arts	\$0	\$0	\$0	\$0	\$0	\$0	\$0
55230	Operating Supplies	\$0	\$1,200	\$250	\$1,200	\$1,000	\$1,000	\$2,000
55285	Pool/Splash Playground Chemicals	\$0	\$0	\$950	\$800	\$1,000	\$1,000	\$2,000
55411	Dues & Registrations	\$0	\$100	\$100	\$100	\$100	\$100	\$200
	Total Operating	\$0	\$7,500	\$7,500	\$8,300	\$8,300	\$8,300	\$16,600
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL P&R - SPLASH PAD BUDGET		\$0	\$34,972	\$34,972	\$31,842	\$33,500	\$31,073	\$64,573
001-347515	Splash Playground Revenue	\$0	\$0	\$0	\$3,000	\$60,000	\$0	\$60,000

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.

The amounts in the new column are due to the advent of Trotwood splash playground in FY 2009.

CITY OF WINTER SPRINGS
FISCAL YEAR 2008-2009

GENERAL FUND EXPENDITURE RECAP BY LINE ITEM
Fiscal Year 2007-2008 Original Budget

		Original FY 08 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	\$10,415,872	\$334,960	\$0	\$591,835	\$235,288	\$493,692
51210	Sick Leave Purchase	\$138,410	\$7,692	\$0	\$3,881	\$1,679	\$2,712
51214	Overtime Salaries	\$488,386	\$8,177	\$0	\$14,178	\$7,762	\$13,082
51330	Planning and Zoning Board	\$1,500	\$1,500	\$0	\$0	\$0	\$0
51340	Board of Adjustments	\$900	\$900	\$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	\$842,003	\$25,179	\$0	\$46,657	\$18,721	\$39,090
52310	Health/Life Insurance/Dis Ins	\$1,171,696	\$31,388	\$0	\$62,835	\$26,002	\$60,724
52320	Workers' Comp. Insurance	\$284,760	\$1,073	\$0	\$1,733	\$1,508	\$1,453
52330	Pension Expense	\$1,464,975	\$50,284	\$0	\$82,336	\$33,040	\$68,983
52335	Deferred Comp. - City Cont ICMA 457	\$39,346	\$39,346	\$0	\$0	\$0	\$0
	Total	\$14,926,998	\$579,649	\$0	\$803,455	\$324,000	\$679,736
Operating							
52510	Unemployment Compensation	\$10,000	\$0	\$0	\$0	\$10,000	\$0
53111	Legal Services - General	\$250,000	\$0	\$250,000	\$0	\$0	\$0
53117	Legal Services - Labor	\$10,000	\$0	\$10,000	\$0	\$0	\$0
53119	Special Legal Services	\$10,000	\$0	\$10,000	\$0	\$0	\$0
53120	Codification	\$6,000	\$6,000	\$0	\$0	\$0	\$0
53121	Court Services	\$20,000	\$0	\$20,000	\$0	\$0	\$0
53140	Pre-Employment/Physicals	\$52,619	\$90	\$0	\$0	\$0	\$0
53160	Consulting	\$14,000	\$0	\$0	\$0	\$0	\$0
53179	Consulting Services - Town Center	\$20,000	\$0	\$0	\$0	\$0	\$0
53180	Consultant Services	\$110,275	\$0	\$0	\$2,200	\$0	\$53,075
53181	Consulting Services - MAP Services	\$1,000	\$0	\$0	\$0	\$0	\$0
53186	Outside Temp Services	\$80,400	\$500	\$0	\$500	\$0	\$40,000
53188	Contract Services	\$171,815	\$0	\$0	\$171,815	\$0	\$0
53199	Legislative Services	\$5,000	\$0	\$5,000	\$0	\$0	\$0
53210	Audit Services	\$37,500	\$0	\$0	\$37,500	\$0	\$0
53211		\$81,000					
53410	Billing Services Cost	\$19,800	\$0	\$1,000	\$0	\$0	\$0
53411	Service Charges	\$7,000	\$0	\$7,000	\$0	\$0	\$0
54010	Travel & Per Diem	\$61,966	\$17,700	\$0	\$5,464	\$1,300	\$4,850
54020	Automobile Allowance	\$9,000	\$4,800	\$0	\$0	\$0	\$0
54110	Telephone	\$150,380	\$7,783	\$0	\$1,959	\$21,685	\$14,800
54210	Postage	\$81,350	\$2,800	\$0	\$67,500	\$500	\$300
54310	Utility Services	\$262,350	\$0	\$0	\$0	\$0	\$0
54311	Utility Services - City Hall	\$70,000	\$0	\$0	\$0	\$70,000	\$0
54312	Utility Services - Streetlighting	\$390,000	\$0	\$0	\$0	\$0	\$0
54382	Lot Cleaning	\$500	\$0	\$0	\$0	\$0	\$0
54410	Equipment Rental	\$24,800	\$0	\$0	\$150	\$0	\$0
54451	Trail Lease Costs	\$300	\$0	\$300	\$0	\$0	\$0
54501	Collection Services	\$1,300	\$0	\$0	\$0	\$0	\$0
54510	General Insurance	\$576,136	\$0	\$0	\$15,000	\$561,136	\$0
54511	General Insurance Settlements	\$100,000	\$0	\$0	\$0	\$100,000	\$0
54630	Repair & Maintenance - Equipment	\$121,443	\$450	\$0	\$2,825	\$150	\$3,500
54632	Software Maintenance & Licenses	\$14,800	\$0	\$0	\$2,500	\$0	\$0
54633	Maint. Agree & Contracts	\$282,691	\$498	\$0	\$10,500	\$4,200	\$242,459
54634	Web Site Maint & Dev	\$7,660	\$0	\$0	\$0	\$0	\$7,660
54638	Repair & Maintenance - Equipment	\$500	\$0	\$0	\$0	\$0	\$500
54639	Network Development	\$10,000	\$0	\$0	\$0	\$0	\$10,000
54640	Repair & Maintenance - Comm	\$19,408	\$0	\$0	\$0	\$0	\$0
54644	Repair & Maintenance - Town Center	\$135,000	\$0	\$0	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$94,010	\$0	\$0	\$0	\$500	\$500
54660	Repair & Maintenance - Building	\$62,900	\$0	\$0	\$0	\$0	\$0
54661	Repair & Maintenance - City Hall	\$25,200	\$0	\$0	\$0	\$25,000	\$200
54682	Repair & Maintenance - Grounds	\$601,750	\$0	\$0	\$0	\$9,450	\$0
54685	Arbor Improvements	\$55,000	\$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	\$35,600	\$0	\$0	\$300	\$14,000	\$0
54730	Printing Expense	\$61,530	\$1,700	\$0	\$9,280	\$650	\$100
54731	Publications-Newsletter	\$32,720	\$32,720	\$0	\$0	\$0	\$0
54733	Scanning/Records Mgmt.	\$100	\$0	\$0	\$0	\$0	\$0
54740	Computer Services	\$400	\$0	\$0	\$0	\$0	\$0
54750	Map Printing	\$1,750	\$0	\$0	\$0	\$0	\$0
54800	Promotional Activities	\$258,150	\$6,250	\$0	\$0	\$0	\$0
54810	Employee Relations	\$19,550	\$100	\$0	\$0	\$15,400	\$0
54850	Scholarship Expense	\$1,000	\$0	\$0	\$0	\$0	\$0

CITY OF WINTER SPRINGS
FISCAL YEAR 2008-2009

GENERAL FUND EXPENDITURE RECAP BY LINE ITEM
Fiscal Year 2007-2008 Original Budget

		Original FY 08 Budget					
		Total	Executive	Gen Gov't	Finance	Gen Svc	Info Svc
54880	Summer Youth Program	\$66,000	\$0	\$0	\$0	\$0	\$0
54885	Program Fee Expense	\$0	\$0	\$0	\$0	\$0	\$0
54890	League and Field Rental Expense	\$48,000	\$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	\$9,100	\$1,200	\$0	\$1,500	\$0	\$0
54930	Classified Advertising	\$9,800	\$0	\$0	\$150	\$5,150	\$0
54950	Recording Fees	\$1,600	\$400	\$0	\$0	\$0	\$0
55110	Office Supplies	\$35,700	\$2,200	\$0	\$4,500	\$4,500	\$1,200
55120	Computer Supplies	\$24,510	\$900	\$0	\$4,000	\$1,700	\$5,900
55201	US 17-92 Tax Payment	\$150,000	\$0	\$150,000	\$0	\$0	\$0
55210	Fuel & Oil	\$231,960	\$0	\$0	\$0	\$1,500	\$200
55220	Tires & Filters	\$27,300	\$0	\$0	\$0	\$100	\$0
55230	Operating Supplies	\$73,207	\$2,050	\$0	\$2,850	\$1,000	\$1,200
55230	Operating Supplies - BOWS Board	\$3,000	\$3,000	\$0	\$0	\$0	\$0
55236	Operating Supplies - Food	\$19,000	\$0	\$0	\$0	\$0	\$0
55237	Operating Supplies - Drink	\$17,000	\$0	\$0	\$0	\$0	\$0
55240	Uniforms	\$69,068	\$0	\$0	\$0	\$600	\$0
55250	Street Signs	\$15,000	\$0	\$0	\$0	\$0	\$0
55260	Janitorial Supplies	\$31,760	\$0	\$0	\$0	\$4,000	\$0
55262	Holiday Decorations	\$16,650	\$0	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$93,352	\$2,565	\$0	\$5,450	\$2,200	\$4,000
55271	K-9 Unit	\$1,200	\$0	\$0	\$0	\$1,200	\$0
55275	Communications Support	\$4,593	\$0	\$0	\$0	\$400	\$800
55278	New Software-Systems	\$41,188	\$2,055	\$0	\$0	\$0	\$12,300
55290	Protective Clothing	\$48,670	\$0	\$0	\$0	\$0	\$0
55410	Subscriptions	\$8,500	\$600	\$0	\$100	\$100	\$3,500
55411	Dues & Registrations	\$55,765	\$23,000	\$0	\$2,265	\$1,000	\$2,250
55418	System Fees	\$0	\$0	\$0	\$0	\$0	\$0
55420	Operational Books	\$7,300	\$0	\$0	\$0	\$0	\$0
55430	Employee Development	\$77,550	\$1,000	\$0	\$8,100	\$1,850	\$20,000
55440	Certification Expense	\$2,500	\$0	\$0	\$0	\$0	\$0
55441	Accreditation Expense	\$19,515	\$0	\$0	\$0	\$0	\$0
55470	Reference Library Expense	\$1,000	\$0	\$0	\$0	\$1,000	\$0
56910	Contingencies	\$32,500	\$1,500	\$25,000	\$0	\$0	\$6,000
58000	Grants/Aids	\$27,000	\$17,000	\$0	\$0	\$0	\$0
58300	Grants/Aids - Econ Dev	\$5,850	\$5,850	\$0	\$0	\$0	\$0
	Total	\$5,759,141	\$145,011	\$478,300	\$356,408	\$860,271	\$435,344
57160	Lease Purchase-Vehicles	\$121,514	\$0	\$0	\$0	\$0	\$0
	Interfund Transfers						
58115	Transfer to Stormwater	\$25,267	\$0	\$0	\$0	\$0	\$0
58160	Transfer to LOC Debt Service	\$60,000	\$0	\$60,000	\$0	\$0	\$0
58175	Transfer to Dev Services	\$24,431	\$0	\$0	\$0	\$0	\$0
	Total	\$109,698	\$0	\$60,000	\$0	\$0	\$0
	Capital						
62000	Buildings	\$4,000	\$0	\$0	\$0	\$4,000	\$0
63000	Improvements	\$40,000	\$0	\$0	\$0	\$40,000	\$0
64000	Equipment-General	\$121,100	\$0	\$0	\$0	\$0	\$0
64100	Vehicles	\$399,000	\$0	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$21,960	\$3,610	\$0	\$0	\$0	\$0
64300	Furniture / Office Equipment	\$23,995	\$0	\$0	\$0	\$0	\$0
65000	Construction in Progress	\$125,000	\$0	\$0	\$0	\$0	\$0
	Total	\$735,055	\$3,610	\$0	\$0	\$44,000	\$0
	Total	\$21,652,406	\$728,270	\$538,300	\$1,159,863	\$1,228,271	\$1,115,080

CITY OF WINTER SPRINGS
FISCAL YEAR 2008-2009

GENERAL FUND EXPENDITURE RECAP BY LINE ITEM
Fiscal Year 2007-2008 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	\$712,447	\$403,166	\$4,008,855	\$2,630,015	\$1,005,614
51210	Sick Leave Purchase	\$2,512	\$6,644	\$75,190	\$30,883	\$7,217
51214	Overtime Salaries	\$28,914	\$4,854	\$138,991	\$245,956	\$26,472
51330	Planning and Zoning Board	\$0	\$0	\$0	\$0	\$0
51340	Board of Adjustments	\$0	\$0	\$0	\$0	\$0
51360	Code Enforcement Board	\$0	\$0	\$0	\$0	\$0
51370	B.O.W.S. Board	\$0	\$0	\$0	\$0	\$0
51380	Pension Board of Trustees	\$0	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$56,905	\$31,723	\$321,847	\$222,375	\$79,506
52310	Health/Life Insurance/Dis Ins	\$101,113	\$38,125	\$461,643	\$287,959	\$101,907
52320	Workers' Comp. Insurance	\$35,326	\$8,667	\$101,632	\$102,651	\$30,717
52330	Pension Expense	\$100,423	\$55,981	\$567,009	\$392,424	\$114,495
52335	Deferred Comp. - City Cont ICMA 457	\$0	\$0	\$0	\$0	\$0
	Total	\$1,037,640	\$549,160	\$5,675,167	\$3,912,263	\$1,365,928
Operating						
52510	Unemployment Compensation	\$0	\$0	\$0	\$0	\$0
53111	Legal Services - General	\$0	\$0	\$0	\$0	\$0
53117	Legal Services - Labor	\$0	\$0	\$0	\$0	\$0
53119	Special Legal Services	\$0	\$0	\$0	\$0	\$0
53120	Codification	\$0	\$0	\$0	\$0	\$0
53121	Court Services	\$0	\$0	\$0	\$0	\$0
53140	Pre-Employment/Physicals	\$2,200	\$300	\$20,499	\$24,830	\$4,700
53160	Consulting	\$3,000	\$0	\$0	\$0	\$11,000
53179	Consulting Services - Town Center	\$0	\$20,000	\$0	\$0	\$0
53180	Consultant Services	\$0	\$55,000	\$0	\$0	\$0
53181	Consulting Services - MAP Services	\$0	\$1,000	\$0	\$0	\$0
53186	Outside Temp Services	\$0	\$0	\$0	\$0	\$39,400
53188	Contract Services	\$0	\$0	\$0	\$0	\$0
53199	Legislative Services	\$0	\$0	\$0	\$0	\$0
53210	Audit Services	\$0	\$0	\$0	\$0	\$0
53211					\$81,000	
53410	Billing Services Cost	\$0	\$0	\$800	\$18,000	\$0
53411	Service Charges	\$0	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$400	\$2,100	\$19,852	\$6,000	\$4,300
54020	Automobile Allowance	\$0	\$0	\$0	\$0	\$4,200
54110	Telephone	\$1,400	\$3,850	\$82,267	\$7,450	\$9,186
54210	Postage	\$500	\$1,050	\$6,750	\$400	\$1,550
54310	Utility Services	\$37,000	\$43,500	\$49,000	\$27,500	\$105,350
54311	Utility Services - City Hall	\$0	\$0	\$0	\$0	\$0
54312	Utility Services - Streetlighting	\$0	\$390,000	\$0	\$0	\$0
54382	Lot Cleaning	\$0	\$0	\$500	\$0	\$0
54410	Equipment Rental	\$1,150	\$100	\$4,500	\$600	\$18,300
54451	Trail Lease Costs	\$0	\$0	\$0	\$0	\$0
54501	Collection Services	\$0	\$1,300	\$0	\$0	\$0
54510	General Insurance	\$0	\$0	\$0	\$0	\$0
54511	General Insurance Settlements	\$0	\$0	\$0	\$0	\$0
54630	Repair & Maintenance - Equipment	\$19,800	\$900	\$36,618	\$14,000	\$43,200
54632	Software Maintenance & Licenses	\$0	\$0	\$7,300	\$5,000	\$0
54633	Maint. Agree & Contracts	\$3,500	\$0	\$21,334	\$0	\$200
54634	Web Site Maint & Dev	\$0	\$0	\$0	\$0	\$0
54638	Repair & Maintenance - Equipment	\$0	\$0	\$0	\$0	\$0
54639	Network Development	\$0	\$0	\$0	\$0	\$0
54640	Repair & Maintenance - Comm	\$1,600	\$250	\$16,058	\$1,500	\$0
54644	Repair & Maintenance - Town Center	\$0	\$135,000	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$9,100	\$1,950	\$42,960	\$27,000	\$12,000
54660	Repair & Maintenance - Building	\$6,000	\$0	\$13,900	\$14,500	\$28,500
54661	Repair & Maintenance - City Hall	\$0	\$0	\$0	\$0	\$0
54682	Repair & Maintenance - Grounds	\$25,000	\$370,000	\$500	\$1,000	\$195,800
54685	Arbor Improvements	\$0	\$55,000	\$0	\$0	\$0
54687	Repair & Maintenance - Irrigation	\$0	\$0	\$0	\$0	\$4,000
54710	Election Printing	\$0	\$0	\$0	\$0	\$0
54720	Fax & Copy Machine	\$200	\$0	\$12,300	\$5,500	\$3,300
54730	Printing Expense	\$200	\$1,050	\$8,000	\$19,000	\$21,550
54731	Publications-Newsletter	\$0	\$0	\$0	\$0	\$0
54733	Scanning/Records Mgmt.	\$0	\$100	\$0	\$0	\$0
54740	Computer Services	\$0	\$400	\$0	\$0	\$0
54750	Map Printing	\$0	\$1,550	\$0	\$0	\$200
54800	Promotional Activities	\$0	\$0	\$7,700	\$6,000	\$238,200
54810	Employee Relations	\$0	\$0	\$4,050	\$0	\$0
54850	Scholarship Expense	\$0	\$0	\$0	\$0	\$1,000

CITY OF WINTER SPRINGS
FISCAL YEAR 2008-2009

GENERAL FUND EXPENDITURE RECAP BY LINE ITEM
Fiscal Year 2007-2008 Original Budget

	<u>PW</u>	<u>Com Dev</u>	<u>Police</u>	<u>Fire</u>	<u>P&R</u>
54880 Summer Youth Program	\$0	\$0	\$0	\$0	\$66,000
54885 Program Fee Expense	\$0	\$0	\$0	\$0	\$0
54890 League and Field Rental Expense	\$0	\$0	\$0	\$0	\$48,000
54891 Community Youth Organization	\$0	\$0	\$4,000	\$0	\$0
54907 Disposal Costs	\$0	\$0	\$0	\$0	\$0
54920 Legal Advertising	\$0	\$6,200	\$0	\$0	\$200
54930 Classified Advertising	\$0	\$4,500	\$0	\$0	\$0
54950 Recording Fees	\$0	\$300	\$600	\$0	\$300
55110 Office Supplies	\$400	\$4,300	\$12,600	\$2,000	\$4,000
55120 Computer Supplies	\$500	\$1,600	\$5,010	\$2,500	\$2,400
55201 US 17-92 Tax Payment	\$0	\$0	\$0	\$0	\$0
55210 Fuel & Oil	\$49,850	\$7,900	\$119,510	\$25,000	\$28,000
55220 Tires & Filters	\$6,300	\$900	\$12,700	\$4,000	\$3,300
55230 Operating Supplies	\$2,100	\$1,900	\$34,457	\$8,200	\$19,450
55230 Operating Supplies - BOWS Board	\$0	\$0	\$0	\$0	\$0
55236 Operating Supplies - Food	\$0	\$0	\$0	\$0	\$19,000
55237 Operating Supplies - Drink	\$0	\$0	\$0	\$0	\$17,000
55240 Uniforms	\$5,400	\$1,150	\$35,218	\$22,000	\$4,700
55250 Street Signs	\$15,000	\$0	\$0	\$0	\$0
55260 Janitorial Supplies	\$1,300	\$0	\$4,410	\$4,200	\$17,850
55262 Holiday Decorations	\$16,000	\$0	\$650	\$0	\$0
55270 Small Tools & Equipment	\$10,875	\$1,900	\$21,387	\$22,300	\$22,675
55271 K-9 Unit	\$0	\$0	\$0	\$0	\$0
55275 Communications Support	\$0	\$250	\$3,143	\$0	\$0
55278 New Software-Systems	\$825	\$1,700	\$16,533	\$6,500	\$1,275
55290 Protective Clothing	\$4,000	\$300	\$21,520	\$20,000	\$2,850
55410 Subscriptions	\$200	\$600	\$2,000	\$1,100	\$300
55411 Dues & Registrations	\$800	\$7,100	\$6,900	\$4,300	\$8,150
55418 System Fees	\$0	\$0	\$0	\$0	\$0
55420 Operational Books	\$300	\$100	\$3,050	\$3,850	\$0
55430 Employee Development	\$3,500	\$5,500	\$9,000	\$26,300	\$2,300
55440 Certification Expense	\$0	\$0	\$0	\$0	\$2,500
55441 Accreditation Expense	\$0	\$0	\$19,515	\$0	\$0
55470 Reference Library Expense	\$0	\$0	\$0	\$0	\$0
56910 Contingencies	\$0	\$0	\$0	\$0	\$0
58000 Grants/Aids	\$0	\$10,000	\$0	\$0	\$0
58300 Grants/Aids - Econ Dev	\$0	\$0	\$0	\$0	\$0
Total	\$228,400	\$1,140,600	\$687,091	\$411,530	\$1,016,186
57160 Lease Purchase-Vehicles	\$0	\$0	\$121,514	\$0	\$0
Interfund Transfers					
58115 Transfer to Stormwater	\$25,267	\$0	\$0	\$0	\$0
58160 Transfer to LOC Debt Service	\$0	\$0	\$0	\$0	\$0
58175 Transfer to Dev Services	\$0	\$24,431	\$0	\$0	\$0
Total	\$25,267	\$24,431	\$0	\$0	\$0
Capital					
62000 Buildings	\$0	\$0	\$0	\$0	\$0
63000 Improvements	\$0	\$0	\$0	\$0	\$0
64000 Equipment-General	\$0	\$0	\$86,500	\$21,100	\$13,500
64100 Vehicles	\$0	\$29,000	\$0	\$370,000	\$0
64200 Data Processing Equipment	\$0	\$1,800	\$14,700	\$0	\$1,850
64300 Furniture / Office Equipment	\$0	\$6,500	\$14,375	\$3,120	\$0
65000 Construction in Progress	\$0	\$0	\$0	\$0	\$125,000
Total	\$0	\$37,300	\$115,575	\$394,220	\$140,350
Total	\$1,291,307	\$1,751,491	\$6,599,347	\$4,718,013	\$2,522,464

		FY 09 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	\$7,995,230	\$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. - 457	\$20,500	\$20,500	\$0	\$0	\$0	\$0
52336	Deferred Comp. - 401(a)	\$19,562	\$19,562	\$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	Special Legal Services	\$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	Contractual Service Costs	\$1,000	\$0	\$1,000	\$0	\$0	\$0
53411	Service Charges	\$12,500	\$0	\$7,000	\$5,500	\$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	Telephones	\$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	\$8,225	\$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 Maintenance	\$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
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/Printer/Fax 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

		FY 09 Budget					
		Total	Executive	Gen Gov't	Finance	Gen Svc	Info Svc
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	\$3,165	\$0	\$0	\$0	\$0	\$500
55278	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	\$29,130	\$0	\$0	\$0	\$100	\$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
58160	Transfer to LOC Debt Service	\$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

	<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	\$0
51111 Commission Expense	\$0	\$0	\$0	\$0	\$0
51210 Regular Salaries	\$711,250	\$412,618	\$4,159,226	\$8,977	\$956,743
51210 Sick Leave Purchase	\$2,570	\$9,105	\$86,572	\$0	\$8,537
51214 Overtime Salaries	\$27,561	\$3,783	\$151,401	\$877	\$24,572
51330 Planning and Zoning Board	\$0	\$0	\$0	\$0	\$0
51340 Board of Adjustments	\$0	\$0	\$0	\$0	\$0
51360 Code Enforcement Board	\$0	\$0	\$0	\$0	\$0
51370 B.O.W.S. Board	\$0	\$0	\$0	\$0	\$0
51380 Pension Board of Trustees	\$0	\$0	\$0	\$0	\$0
52110 F.I.C.A. Taxes-City Portion	\$56,753	\$32,698	\$333,439	\$763	\$76,027
52310 Health/Life Insurance/Dis Ins	\$110,455	\$42,801	\$508,347	\$1,067	\$92,832
52320 Workers' Comp. Insurance	\$35,423	\$8,978	\$108,340	\$352	\$29,457
52330 Pension Expense	\$111,273	\$64,085	\$656,985	\$1,494	\$109,133
52335 Deferred Comp. - 457	\$0	\$0	\$0	\$0	\$0
52336 Deferred Comp. - 401(a)	\$0	\$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	\$0
53111 Legal Services - General	\$0	\$0	\$0	\$0	\$0
53117 Legal Services - Labor	\$0	\$0	\$0	\$0	\$0
53119 Special Legal Services	\$0	\$0	\$0	\$0	\$0
53120 Codification	\$0	\$0	\$0	\$0	\$0
53140 Pre-Employment/Physicals	\$1,700	\$300	\$21,600	\$0	\$2,790
53160 Consulting	\$3,000	\$0	\$0	\$0	\$6,000
53179 Consulting Services - Town Center	\$0	\$20,000	\$0	\$0	\$0
53180 Consultant Services	\$0	\$45,000	\$0	\$0	\$0
53186 Outside Temp Services	\$0	\$0	\$0	\$0	\$138,900
53188 Contract Services	\$0	\$0	\$0	\$0	\$0
53199 Legislative Services	\$0	\$0	\$0	\$0	\$0
53210 Audit Services	\$0	\$0	\$0	\$0	\$0
53410 Contractual Service Costs	\$0	\$0	\$0	\$0	\$0
53411 Service Charges	\$0	\$0	\$0	\$0	\$0
54010 Travel & Per Diem	\$400	\$2,900	\$16,400	\$0	\$3,900
54020 Automobile Allowance	\$0	\$0	\$0	\$0	\$4,200
54110 Telephones	\$1,300	\$2,900	\$85,070	\$0	\$9,232
54210 Postage	\$500	\$1,050	\$6,600	\$0	\$1,550
54310 Utility Services	\$34,000	\$54,972	\$60,100	\$0	\$186,175
54311 Utility Services - City Hall	\$0	\$0	\$0	\$0	\$0
54312 Utility Services - Streetlighting	\$0	\$452,000	\$0	\$0	\$0
54382 Lot Cleaning	\$0	\$0	\$20,000	\$0	\$0
54410 Equipment Rental	\$950	\$100	\$3,500	\$0	\$19,000
54451 Trail Lease Costs	\$0	\$0	\$0	\$0	\$0
54501 Collection Services	\$0	\$1,000	\$0	\$0	\$0
54510 General Insurance	\$0	\$0	\$0	\$0	\$0
54511 General Insurance Settlements	\$0	\$0	\$0	\$0	\$0
54630 Repair & Maintenance - Equipment	\$19,800	\$750	\$33,050	\$0	\$42,210
54632 Software Maintenance & Licenses	\$0	\$0	\$7,300	\$0	\$0
54633 Maint. Agree & Contracts	\$4,000	\$0	\$21,125	\$0	\$200
54634 Web Site Maint & Dev	\$0	\$0	\$0	\$0	\$0
54639 Network Development	\$0	\$0	\$0	\$0	\$0
54640 Repair & Maintenance - Comm	\$1,500	\$100	\$12,500	\$0	\$0
54644 Repair & Maintenance - Town Center	\$0	\$152,000	\$0	\$0	\$0
54650 Repair & Maintenance - Vehicles	\$9,400	\$900	\$41,680	\$0	\$12,000
54660 Repair & Maintenance - Building	\$7,000	\$0	\$44,000	\$0	\$29,500
54661 Repair & Maintenance - City Hall	\$0	\$0	\$0	\$0	\$0
54682 Repair & Maintenance - Grounds	\$20,000	\$379,000	\$0	\$0	\$173,500
54685 Arbor Maintenance	\$0	\$35,000	\$0	\$0	\$0
54687 Repair & Maintenance - Irrigation	\$0	\$0	\$0	\$0	\$4,000
54710 Election Printing	\$0	\$0	\$0	\$0	\$0
54720 Fax & Copy Machine	\$200	\$0	\$12,300	\$0	\$2,700
54730 Printing Expense	\$200	\$800	\$4,800	\$0	\$21,550
54731 Publications-Newsletter	\$0	\$0	\$0	\$0	\$0
54750 Map Printing	\$0	\$1,050	\$0	\$0	\$200
54800 Promotional Activities	\$0	\$0	\$7,200	\$0	\$16,100
54810 Employee Relations	\$0	\$0	\$2,250	\$0	\$0
54850 Scholarship Expense	\$0	\$0	\$0	\$0	\$1,000
54880 Summer Youth Program	\$0	\$0	\$0	\$0	\$67,000
54890 League and Field Rental Expense	\$0	\$0	\$0	\$0	\$63,000
54891 Community Youth Organization	\$0	\$0	\$4,000	\$0	\$0
54907 Disposal Costs	\$0	\$0	\$0	\$0	\$0
54920 Legal Advertising	\$0	\$4,500	\$0	\$0	\$200
54930 Classified Advertising	\$0	\$4,000	\$0	\$0	\$0
54950 Recording Fees	\$0	\$300	\$650	\$0	\$300
55110 Office Supplies	\$400	\$3,600	\$12,600	\$0	\$4,200
55120 Computer/Printer/Fax Supplies	\$800	\$1,600	\$3,500	\$0	\$2,400
55201 US 17-92 Tax Payment	\$0	\$0	\$0	\$0	\$0

	<u>PW</u>	<u>Com Dev</u>	<u>Police</u>	<u>Fire</u>	<u>P&R</u>
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 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
58160 Transfer to LOC Debt Service	\$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

**CITY OF WINTER SPRINGS
FISCAL YEAR 2008-2009 BUDGET**

COMPARATIVE GENERAL FUND EXPENDITURE RECAP
Multi-Year Budget Comparison

	2007-2008 Original Budget	2008-2009 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	\$10,415,872	\$7,995,230	-23.24%
51210	Sick Leave Purchase	\$138,410	\$130,416	-5.78%
51214	Overtime Salaries	\$488,386	\$240,870	-50.68%
51330	Planning and Zoning Board	\$1,500	\$1,500	0.00%
51340	Board of Adjustments	\$900	\$775	-13.89%
51360	Code Enforcement Board	\$2,000	\$2,000	0.00%
51370	B.O.W.S. Board	\$2,000	\$2,000	0.00%
51380	Pension Board of Trustees	\$750	\$750	0.00%
52110	F.I.C.A. Taxes-City Portion	\$842,003	\$634,584	-24.63%
52310	Health/Life Insurance/Dis Ins	\$1,171,696	\$950,661	-18.86%
52320	Workers' Comp. Insurance	\$284,760	\$188,579	-33.78%
52330	Pension Expense	\$1,464,975	\$1,212,871	-17.21%
52335	Deferred Comp. - City Cont ICMA 457	\$39,346	\$20,500	-47.90%
52336	Deferred Comp. - 401(a)	\$0	\$19,562	100.00%
		<u>\$14,926,998</u>	<u>\$11,474,698</u>	-23.13%
Operating				
52510	Unemployment Compensation	\$10,000	\$12,000	20.00%
53111	Legal Services - General	\$250,000	\$300,000	20.00%
53117	Legal Services - Labor	\$10,000	\$1,000	-90.00%
53119	Special Legal Services	\$10,000	\$30,000	200.00%
53120	Codification	\$6,000	\$6,000	0.00%
53121	Court Services	\$20,000	\$0	0.00%
53140	Pre-Employment/Physicals	\$52,619	\$26,390	-49.85%
53160	Consulting	\$14,000	\$9,000	-35.71%
53179	Consulting Services - Town Center	\$20,000	\$20,000	0.00%
53180	Consultant Services	\$110,275	\$86,500	-21.56%
53181	Consulting Services - MAP Services	\$1,000	\$0	-100.00%
53186	Outside Temp Services	\$80,400	\$189,400	135.57%
53188	Contract Services	\$171,815	\$170,940	-0.51%
53199	Legislative Services	\$5,000	\$5,000	100.00%
53210	Audit Services	\$37,500	\$32,100	-14.40%
53211	Administrative Fees	\$81,000	\$0	-100.00%
53410	Contractual Service Costs	\$19,800	\$1,000	-94.95%
53411	Service Charges	\$7,000	\$12,500	78.57%
54010	Travel & Per Diem	\$61,966	\$44,285	-28.53%
54020	Automobile Allowance	\$9,000	\$9,000	0.00%
54110	Telephone	\$150,380	\$144,533	-3.89%
54210	Postage	\$81,350	\$81,925	0.71%
54310	Utility Services	\$262,350	\$335,247	27.79%
54311	Utility Services - City Hall	\$70,000	\$74,455	6.36%
54312	Utility Services - Streetlighting	\$390,000	\$452,000	15.90%
54382	Lot Cleaning	\$500	\$20,000	3900.00%
54410	Equipment Rental	\$24,800	\$23,550	-5.04%
54451	Trail Lease Costs	\$300	\$300	0.00%
54501	Collection Services	\$1,300	\$1,000	-23.08%
54510	General Insurance	\$576,136	\$367,100	-36.28%
54511	General Insurance Settlements	\$100,000	\$100,000	0.00%
54630	Repair & Maintenance - Equipment	\$121,443	\$101,935	-16.06%
54632	Software Maintenance & Licenses Fees	\$14,800	\$8,225	-44.43%
54633	Maint. Agree & Contracts	\$282,691	\$314,464	11.24%
54634	Web Site Maintenance & Development	\$7,660	\$4,290	-43.99%
54638	Repair & Maintenance - Equipment	\$500	\$0	-100.00%
54639	Network Development	\$10,000	\$10,000	0.00%
54640	Repair & Maintenance - Communications	\$19,408	\$14,100	-27.35%
54644	Repair & Maintenance - Town Center	\$135,000	\$152,000	12.59%
54650	Repair & Maintenance - Vehicles	\$94,010	\$64,480	-31.41%
54660	Repair & Maintenance - Building	\$62,900	\$80,500	27.98%
54661	Repair & Maintenance - City Hall	\$25,200	\$25,500	1.19%
54682	Repair & Maintenance - Grounds	\$601,750	\$583,500	-3.03%
54685	Arbor Maintenance	\$55,000	\$35,000	100.00%
54687	Repair & Maintenance - Irrigation	\$4,000	\$4,000	0.00%
54710	Election Printing	\$300	\$300	0.00%
54720	Fax & Copy Machine Supplies & Lease	\$35,600	\$27,200	-23.60%
54730	Printing Expense	\$61,530	\$39,400	-35.97%
54731	Publications-Newsletter (prev 58200)	\$32,720	\$37,000	13.08%
54733	Scanning / Records Management	\$100	\$0	-100.00%

CITY OF WINTER SPRINGS
FISCAL YEAR 2008-2009 BUDGET

COMPARATIVE GENERAL FUND EXPENDITURE RECAP
Multi-Year Budget Comparison

	2007-2008 Original Budget	2008-2009 Budget	Percentage Increase (Decrease)
54740 Computer Services	\$400	\$0	-100.00%
54750 Map Printing	\$1,750	\$1,250	-28.57%
54800 Promotional Activities	\$258,150	\$32,050	-87.58%
54810 Employee Relations	\$19,550	\$17,750	-9.21%
54850 Scholarship Expense	\$1,000	\$1,000	0.00%
54880 Summer Youth Program	\$66,000	\$67,000	1.52%
54890 League and Field Rental Expense	\$48,000	\$63,000	31.25%
54891 Community Youth Organization	\$4,000	\$4,000	0.00%
54907 Disposal Costs	\$50	\$50	0.00%
54920 Legal Advertising	\$9,100	\$7,400	-18.68%
54930 Classified Advertising	\$9,800	\$9,000	-8.16%
54950 Recording Fees	\$1,600	\$1,800	12.50%
55110 Office Supplies	\$35,700	\$34,750	-2.66%
55120 Computer Supplies	\$24,510	\$20,510	-16.32%
55201 US 17-92 Tax Payment	\$150,000	\$95,495	-36.34%
55210 Fuel & Oil	\$231,960	\$354,250	52.72%
55220 Tires & Filters	\$27,300	\$25,525	-6.50%
55230 Operating Supplies	\$73,207	\$59,050	-19.34%
55230 Operating Supplies - BOWS Board	\$3,000	\$845	-71.83%
55236 Operating Supplies - Food	\$19,000	\$17,000	-10.53%
55237 Operating Supplies - Drink	\$17,000	\$15,000	-11.76%
55240 Uniforms	\$69,068	\$46,075	-33.29%
55250 Street Signs	\$15,000	\$13,000	-13.33%
55260 Janitorial Supplies	\$31,760	\$27,750	-12.63%
55262 Holiday Decorations	\$16,650	\$14,000	-15.92%
55270 Small Tools & Equipment	\$93,352	\$62,425	-33.13%
55271 K-9 Unit	\$1,200	\$0	-100.00%
55275 Communications Support	\$4,593	\$3,165	-31.09%
55278 Communications Support	\$41,188	\$21,525	-47.74%
55285 Pool/Splash Playground Chemicals	\$0	\$5,000	100.00%
55290 Protective Clothing	\$48,670	\$29,130	-40.15%
55410 Subscriptions	\$8,500	\$5,125	-39.71%
55411 Dues & Registrations	\$55,765	\$44,636	-19.96%
55420 Operational Books	\$7,300	\$2,950	-59.59%
55430 Employee Development	\$77,550	\$50,524	-34.85%
55431 Employee Education Incentive	\$0	\$7,450	100.00%
55440 Certification Expense	\$2,500	\$1,500	-40.00%
55441 Accreditation Expense	\$19,515	\$9,000	-53.88%
55470 Reference Library Expense	\$1,000	\$500	-50.00%
56910 Contingencies	\$32,500	\$281,500	766.15%
58000 Grants and Aids	\$27,000	\$32,000	18.52%
58300 Grants and Aids - Economic Development	\$5,850	\$5,850	0.00%
Total	\$5,759,141	\$5,546,949	-3.68%
57160 Lease Purchase-Vehicles	\$121,514	\$121,514	0.00%
591XX Total Interfund Transfers	\$109,698	\$105,681	-3.66%
Capital			
62000 Buildings	\$4,000	\$0	-100.00%
63000 Improvements	\$40,000	\$0	-100.00%
64000 Equipment-General	\$121,100	\$100,700	-16.85%
64100 Vehicles	\$399,000	\$0	-100.00%
64200 Data Processing Equipment	\$21,960	\$13,000	-40.80%
64300 Furniture / Office Equipment	\$23,995	\$0	-100.00%
65000 Construction in Progress	\$125,000	\$97,750	-21.80%
Total	\$735,055	\$211,450	-71.23%
Total	\$21,652,406	\$17,460,292	-19.36%

		Prior Year Actuals 2006-2007				
		Total	Executive	Gen Gov't	Finance	Gen Svc
Payroll						
51110	Mayor's Expense	\$14,400	\$14,400	\$0	\$0	\$0
51111	Commission Expense	\$60,000	\$60,000	\$0	\$0	\$0
51210	Regular Salaries	\$9,702,539	\$309,076	\$0	\$537,240	\$226,014
51210	Sick Leave Purchase	\$107,545	\$6,537	\$0	\$3,875	\$1,672
51213	Salary Reimbursement	(\$33,441)	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$439,243	\$10,767	\$0	\$2,305	\$200
51330	Planning and Zoning Board	\$1,725	\$1,725	\$0	\$0	\$0
51340	Board of Adjustments	\$325	\$325	\$0	\$0	\$0
51360	Code Enforcement Board	\$1,225	\$1,225	\$0	\$0	\$0
51370	B. O. W. S. Board	\$1,500	\$1,500	\$0	\$0	\$0
51380	Pension Board of Trustees	\$1,075	\$1,075	\$0	\$0	\$0
53190	Districting Commission	\$75	\$75	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$755,599	\$23,612	\$0	\$40,195	\$16,931
52310	Health/Life Insurance/Dis Ins	\$1,016,544	\$24,942	\$0	\$45,528	\$24,846
52320	Workers' Comp. Insurance	\$310,327	\$1,207	\$0	\$1,865	\$1,421
52330	Pension Expense	\$1,232,407	\$45,332	\$0	\$67,184	\$29,220
52335	Deferred Comp. - City Cont ICMA 457	\$37,289	\$37,289	\$0	\$0	\$0
	Total	\$13,648,377	\$539,087	\$0	\$698,192	\$300,304
Operating						
52510	Unemployment Compensation	\$18,025	\$0	\$0	\$0	\$18,025
53111	Legal Services - General	\$301,841	\$0	\$301,841	\$0	\$0
53113	Records Management	\$597	\$597	\$0	\$0	\$0
53117	Legal Services - Labor	\$1,705	\$0	\$1,705	\$0	\$0
53119	Special Legal Services	\$84,929	\$0	\$84,929	\$0	\$0
53120	Codification	\$2,336	\$2,336	\$0	\$0	\$0
53140	Pre-Employment/Physicals	\$46,086	\$11	\$0	\$410	\$586
53160	Consulting	\$9,870	\$0	\$0	\$0	\$0
53179	Consulting Services - Town Center	\$20,744	\$0	\$0	\$0	\$0
53180	Consultant Services	\$140,421	\$263	\$17,714	\$1,000	\$1,050
53186	Outside Temp Services	\$60,842	\$2,930	\$0	\$8,875	\$0
53188	Contract Services	\$119,643	\$0	\$0	\$119,643	\$0
53199	Legislative Services	\$4,850	\$0	\$4,850	\$0	\$0
53210	Audit Services	\$30,700	\$0	\$0	\$30,700	\$0
53410	Billing Services Cost	\$829	\$0	\$829	\$0	\$0
53411	Service Charges	\$5,927	\$0	\$5,927	\$0	\$0
54010	Travel & Per Diem	\$40,176	\$15,041	\$0	\$1,622	\$281
54020	Automobile Allowance	\$9,000	\$4,800	\$0	\$0	\$0
54110	Telephone	\$122,719	\$3,938	\$0	\$1,263	\$16,109
54210	Postage	\$75,182	\$1,567	\$0	\$62,099	\$801
54310	Utility Services	\$231,847	\$0	\$0	\$0	\$0
54311	Utility Services - City Hall	\$57,668	\$0	\$0	\$0	\$57,668
54312	Utility Services - Streetlighting	\$372,002	\$0	\$0	\$0	\$0
54410	Equipment Rental	\$12,665	\$0	\$0	\$0	\$0
54450	Property Lease Costs (Wagner Curve)	\$34,663	\$0	\$34,735	\$0	\$0
54451	Trail Lease Costs	\$300	\$0	\$300	\$0	\$0
54501	Collection Services	\$1,331	\$0	\$0	\$0	\$0
54510	General Insurance	\$490,575	\$0	\$0	\$15,000	\$475,575
54511	General Insurance Settlements	\$39,254	\$0	\$0	\$0	\$39,254
54630	Repair & Maintenance - Equipment	\$85,076	\$0	\$0	\$210	\$0
54632	Software Maintenance & Licenses Fees	\$6,601	\$0	\$0	\$395	\$0
54633	Maint. Agree & Contracts	\$222,583	\$73	\$0	\$7,123	\$2,663
54634	Web Site Maintenance & Development	\$13,363	\$0	\$0	\$0	\$0
54640	Repair & Maintenance - Communications	\$4,392	\$0	\$0	\$0	\$0
54644	Repair & Maintenance - Town Center	\$114,436	\$0	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$81,860	\$0	\$0	\$0	\$49
54660	Repair & Maintenance - Building	\$54,902	\$0	\$0	\$175	\$0
54661	Repair & Maintenance - City Hall	\$18,035	\$0	\$0	\$0	\$17,970
54682	Repair & Maintenance - Grounds	\$611,002	\$0	\$0	\$0	\$23,948
54687	Repair & Maintenance - Irrigation	\$3,565	\$0	\$0	\$0	\$0
54720	Fax & Copy Machine Supplies & Lease	\$30,116	\$0	\$0	\$0	\$9,500
54730	Printing Expense	\$41,123	\$2,037	\$0	\$13,938	\$53
54731	Publications-Newsletter (prev 58200)	\$43,017	\$43,017	\$0	\$0	\$0
54750	Map Printing	\$515	\$0	\$0	\$0	\$0
54800	Promotional Activities	\$263,408	\$22,624	\$3,738	\$0	\$0
54810	Employee Relations	\$14,298	\$0	\$0	\$0	\$13,311
54880	Summer Youth Program	\$108,430	\$0	\$0	\$0	\$0
54885	Program Fee Expense	\$12,456	\$0	\$0	\$0	\$0
54890	League and Field Rental Expense	\$53,768	\$0	\$0	\$0	\$0
54891	Community Youth Organization	\$2,013	\$0	\$0	\$0	\$0
54920	Legal Advertising	\$2,619	\$799	\$0	\$1,343	\$0
54930	Classified Advertising	\$11,175	\$0	\$0	\$0	\$2,110
54950	Recording Fees	\$237	\$45	\$0	\$20	\$0

		Prior Year Actuals 2006-2007				
		<u>Total</u>	<u>Executive</u>	<u>Gen Gov't</u>	<u>Finance</u>	<u>Gen Svc</u>
55110	Office Supplies	\$31,864	\$2,222	\$0	\$4,804	\$5,209
55120	Computer Supplies	\$20,927	\$1,209	\$0	\$5,887	\$575
55201	US 17-92 Tax Payment	\$150,132	\$0	\$150,132	\$0	\$0
55210	Fuel & Oil	\$237,395	\$0	\$0	\$0	\$226
55220	Tires & Filters	\$23,999	\$0	\$0	\$0	\$0
55230	Operating Supplies	\$46,457	\$1,381	\$0	\$2,534	\$623
55236	Operating Supplies - Food	\$19,475	\$0	\$0	\$0	\$0
55237	Operating Supplies - Drink	\$14,638	\$0	\$0	\$0	\$0
55240	Uniforms	\$55,938	\$134	\$0	\$0	\$357
55250	Street Signs	\$11,118	\$0	\$0	\$0	\$0
55260	Janitorial Supplies	\$28,424	\$0	\$0	\$0	\$3,365
55262	Holiday Decorations	\$13,877	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$119,235	\$446	\$0	\$2,138	\$657
55275	Communications Support	\$551	\$0	\$0	\$0	\$293
55278	New Software-Systems	\$34,925	\$1,186	\$0	\$2,856	\$0
55290	Protective Clothing	\$36,438	\$0	\$0	\$0	\$0
55410	Subscriptions	\$6,960	\$233	\$0	\$0	\$0
55411	Dues & Registrations	\$39,443	\$25,187	\$0	\$1,140	\$151
55420	Operational Books	\$3,714	\$0	\$0	\$0	\$0
55430	Employee Development	\$77,904	\$685	\$0	\$2,371	\$350
55440	Certification Expense	\$450	\$0	\$0	\$0	\$0
55441	Accreditation Expense	\$6,437	\$0	\$0	\$0	\$0
55470	Reference Library Expense	\$69	\$0	\$0	\$0	\$69
58000	Grants and Aids	\$19,468	\$10,000	\$0	\$0	\$0
	Total	\$5,135,555	\$142,761	\$606,700	\$285,546	\$690,828
57160	Lease Purchase-Vehicles	\$121,487	\$0	\$0	\$0	\$0
	Interfund Transfers					
58115	Transfer to Stormwater	\$21,307	\$0	\$0	\$0	\$0
58125	Transfer to Other Funds	\$80,532	\$0	\$30,532	\$0	\$0
58130	Transfer to General Fund	\$394,888	\$0	\$0	\$0	\$0
58175	Transfer to Dev Services Fund	\$23,268	\$0	\$0	\$0	\$0
	Total	\$519,995	\$0	\$30,532	\$0	\$0
	Capital					
64000	Equipment-General	\$129,177	\$0	\$0	\$0	\$0
64100	Vehicles	\$414,577	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$250,936	\$6,335	\$0	\$10,576	\$2,614
64300	Furniture / Office Equipment	\$10,224	\$0	\$0	\$0	\$0
64400	Machinery	\$6,681	\$0	\$0	\$0	\$0
65000	Construction in Progress	\$5,000	\$0	\$0	\$0	\$5,000
	Total	\$816,595	\$6,335	\$0	\$10,576	\$7,614
Total		\$20,242,009	\$688,183	\$637,232	\$994,314	\$998,746

CITY OF WINTER SPRINGS
FISCAL YEAR 2008-2009

GENERAL FUND EXPENDITURES
PRIOR YEAR ACTUALS BY LINE ITEM

	<u>Info Svc</u>	<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	\$0
51111	Commission Expense	\$0	\$0	\$0	\$0	\$0
51210	Regular Salaries	\$408,442	\$603,110	\$384,437	\$3,946,899	\$2,371,331
51210	Sick Leave Purchase	\$2,153	\$2,501	\$3,459	\$66,609	\$16,500
51213	Salary Reimbursement	\$0	(\$2,819)	\$0	(\$29,822)	(\$800)
51214	Overtime Salaries	\$10,658	\$16,142	\$3,594	\$166,258	\$208,089
51330	Planning and Zoning Board	\$0	\$0	\$0	\$0	\$0
51340	Board of Adjustments	\$0	\$0	\$0	\$0	\$0
51360	Code Enforcement Board	\$0	\$0	\$0	\$0	\$0
51370	B.O.W.S. Board	\$0	\$0	\$0	\$0	\$0
51380	Pension Board of Trustees	\$0	\$0	\$0	\$0	\$0
53190	Districting Commission	\$0	\$0	\$0	\$0	\$0
52110	F.I.C.A. Taxes-City Portion	\$31,215	\$46,208	\$29,140	\$308,413	\$189,110
52310	Health/Life Insurance/Dis Ins	\$42,505	\$71,534	\$35,312	\$419,618	\$268,980
52320	Workers' Comp. Insurance	\$1,447	\$30,220	\$9,121	\$122,859	\$110,011
52330	Pension Expense	\$46,841	\$73,359	\$48,923	\$508,136	\$328,967
52335	Deferred Comp. - City Cont ICMA 457	\$0	\$0	\$0	\$0	\$0
	Total	\$543,261	\$840,255	\$513,986	\$5,508,970	\$3,492,188
						\$1,212,134
Operating						
52510	Unemployment Compensation	\$0	\$0	\$0	\$0	\$0
53111	Legal Services - General	\$0	\$0	\$0	\$0	\$0
53113	Records Management					
53117	Legal Services - Labor	\$0	\$0	\$0	\$0	\$0
53119	Special Legal Services	\$0	\$0	\$0	\$0	\$0
53120	Codification	\$0	\$0	\$0	\$0	\$0
53140	Pre-Employment/Physicals	\$246	\$1,371	\$163	\$18,550	\$22,177
53160	Consulting	\$0	\$6,770	\$0	\$0	\$3,100
53179	Consulting Services - Town Center	\$0	\$0	\$20,744	\$0	\$0
53180	Consultant Services	\$110,803	\$0	\$9,591	\$0	\$0
53186	Outside Temp Services	\$28,532	\$0	\$0	\$0	\$20,505
53188	Contract Services	\$0	\$0	\$0	\$0	\$0
53199	Legislative Services	\$0	\$0	\$0	\$0	\$0
53210	Audit Services	\$0	\$0	\$0	\$0	\$0
53410	Billing Services Cost	\$0	\$0	\$0	\$0	\$0
53411	Service Charges	\$0	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$3,400	\$0	\$1,492	\$12,724	\$2,127
54020	Automobile Allowance	\$0	\$0	\$0	\$0	\$4,200
54110	Telephone	\$7,670	\$722	\$1,696	\$78,874	\$6,587
54210	Postage	\$2,452	\$447	\$658	\$5,760	\$184
54310	Utility Services	\$0	\$45,981	\$23,881	\$48,079	\$24,958
54311	Utility Services - City Hall	\$0	\$0	\$0	\$0	\$0
54312	Utility Services - Streetlighting	\$0	\$0	\$372,002	\$0	\$0
54410	Equipment Rental	\$0	\$276	\$0	\$2,136	\$0
54450	Property Lease Costs (Wagner Curve)	\$0	\$0	\$0	\$0	(\$72)
54451	Trail Lease Costs	\$0	\$0	\$0	\$0	\$0
54501	Collection Services	\$0	\$0	\$1,331	\$0	\$0
54510	General Insurance	\$0	\$0	\$0	\$0	\$0
54511	General Insurance Settlements	\$0	\$0	\$0	\$0	\$0
54630	Repair & Maintenance - Equipment	\$901	\$17,987	\$99	\$22,641	\$12,489
54632	Software Maintenance & Licenses Fees	\$0	\$0	\$0	\$6,206	\$0
54633	Maint. Agree & Contracts	\$199,490	\$2,973	\$0	\$6,665	\$3,458
54634	Web Site Maintenance & Development	\$13,363	\$0	\$0	\$0	\$0
54640	Repair & Maintenance - Communications	\$0	\$705	\$0	\$2,415	\$1,272
54644	Repair & Maintenance - Town Center	\$0	\$0	\$114,436	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$117	\$6,533	\$432	\$39,500	\$24,328
54660	Repair & Maintenance - Building	\$0	\$5,672	\$0	\$12,040	\$7,248
54661	Repair & Maintenance - City Hall	\$65	\$0	\$0	\$0	\$0
54682	Repair & Maintenance - Grounds	\$0	\$14,385	\$388,461	(\$5)	\$1,000
54687	Repair & Maintenance - Irrigation	\$0	\$0	\$0	\$0	\$3,565
54720	Fax & Copy Machine Supplies & Lease	\$0	\$55	\$0	\$15,011	\$3,341
54730	Printing Expense	\$1,461	\$110	\$381	\$3,696	\$250
54731	Publications-Newsletter (prev 58200)	\$0	\$0	\$0	\$0	\$0
54750	Map Printing	\$0	\$0	\$456	\$0	\$59
54800	Promotional Activities	\$0	\$0	\$0	\$8,169	\$5,191
54810	Employee Relations	\$333	\$0	\$0	\$654	\$0
54880	Summer Youth Program	\$0	\$0	\$0	\$0	\$108,430
54885	Program Fee Expense	\$0	\$0	\$0	\$0	\$12,456
54890	League and Field Rental Expense	\$0	\$0	\$0	\$0	\$53,768
54891	Community Youth Organization	\$0	\$0	\$0	\$0	\$2,013
54920	Legal Advertising	\$0	\$0	\$295	\$0	\$182
54930	Classified Advertising	\$1,131	\$0	\$7,934	\$0	\$0
54950	Recording Fees	\$0	\$0	\$0	\$172	\$0

CITY OF WINTER SPRINGS
FISCAL YEAR 2008-2009

GENERAL FUND EXPENDITURES
PRIOR YEAR ACTUALS BY LINE ITEM

	<u>Info Svc</u>	<u>PW</u>	<u>Com Dev</u>	<u>Police</u>	<u>Fire</u>	<u>P&R</u>
55110 Office Supplies	\$1,414	\$386	\$3,170	\$9,196	\$1,946	\$3,517
55120 Computer Supplies	\$7,371	\$465	\$1,424	\$822	\$1,590	\$1,584
55201 US 17-92 Tax Payment	\$0	\$0	\$0	\$0	\$0	\$0
55210 Fuel & Oil	\$46	\$38,452	\$6,169	\$144,682	\$23,130	\$24,690
55220 Tires & Filters	\$0	\$6,274	\$143	\$9,879	\$3,778	\$3,925
55230 Operating Supplies	\$3,739	\$1,382	\$432	\$16,488	\$7,548	\$12,330
55236 Operating Supplies - Food	\$0	\$0	\$0	\$0	\$0	\$19,475
55237 Operating Supplies - Drink	\$0	\$0	\$0	\$0	\$0	\$14,638
55240 Uniforms	\$0	\$3,755	\$806	\$32,789	\$14,728	\$3,369
55250 Street Signs	\$0	\$11,118	\$0	\$0	\$0	\$0
55260 Janitorial Supplies	\$0	\$1,096	\$0	\$4,029	\$3,802	\$16,132
55262 Holiday Decorations	\$0	\$13,425	\$0	\$452	\$0	\$0
55270 Small Tools & Equipment	\$7,880	\$9,912	\$1,646	\$36,236	\$23,824	\$36,496
55275 Communications Support	\$105	\$0	\$0	\$153	\$0	\$0
55278 New Software-Systems	\$16,297	\$0	\$1,085	\$10,575	\$1,170	\$1,756
55290 Protective Clothing	\$0	\$2,664	\$0	\$16,980	\$14,395	\$2,399
55410 Subscriptions	\$3,445	\$25	\$438	\$1,926	\$898	(\$5)
55411 Dues & Registrations	\$1,109	\$403	\$3,894	\$2,833	\$1,696	\$3,030
55420 Operational Books	\$0	\$280	\$0	\$544	\$2,519	\$371
55430 Employee Development	\$14,629	\$3,080	\$5,161	\$14,964	\$32,055	\$4,609
55440 Certification Expense	\$0	\$0	\$0	\$0	\$0	\$450
55441 Accreditation Expense	\$0	\$0	\$0	\$6,437	\$0	\$0
55470 Reference Library Expense	\$0	\$0	\$0	\$0	\$0	\$0
58000 Grants and Aids	\$0	\$0	\$9,468	\$0	\$0	\$0
Total	\$425,999	\$196,704	\$977,888	\$592,272	\$247,689	\$969,168
57160 Lease Purchase-Vehicles	\$0	\$0	\$0	\$121,487	\$0	\$0
Interfund Transfers						
58115 Transfer to Stormwater	\$0	\$21,307	\$0	\$0	\$0	\$0
58125 Transfer to Other Funds	\$0	\$0	\$0	\$0	\$0	\$50,000
58130 Transfer to General Fund	\$0	\$0	\$0	\$0	\$0	\$394,888
58175 Transfer to Dev Services Fund	\$0	\$0	\$23,268	\$0	\$0	\$0
Total	\$0	\$21,307	\$23,268	\$0	\$0	\$444,888
Capital						
64000 Equipment-General	\$0	\$1,618	\$0	\$98,834	\$27,025	\$1,700
64100 Vehicles	\$0	\$0	\$0	\$414,577	\$0	\$0
64200 Data Processing Equipment	\$187,982	\$1,145	\$3,760	\$22,752	\$4,580	\$11,192
64300 Furniture / Office Equipment	\$1,757	\$0	\$0	\$2,971	\$0	\$5,496
64400 Machinery	\$6,681	\$0	\$0	\$0	\$0	\$0
65000 Construction in Progress	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$196,420	\$2,763	\$3,760	\$539,134	\$31,605	\$18,388
Total	\$1,165,680	\$1,061,029	\$1,518,902	\$6,761,863	\$3,771,482	\$2,644,578

	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget	
Special Revenue Funds								
102	Police Education Fund	\$20,713	\$20,700	\$21,209	\$17,409	\$20,070	\$0	\$20,070
103	Special Law Enf. Trust Fund - Local	\$24,666	\$0	\$1,350	\$25,368	\$450	\$0	\$450
104	Transportation Improvement Fund	\$600,636	\$577,873	\$552,751	\$557,191	\$510,370	\$0	\$510,370
107	Solid Waste/Recycling Fund	\$2,678,088	\$2,705,908	\$2,705,908	\$2,684,500	\$2,672,000	\$0	\$2,672,000
108	Special Law Enf. Trust Fund - Federal	\$36,031	\$0	\$0	\$6,950	\$300	\$0	\$300
109	Emergency & Disaster Relief Fund	\$46,130	\$16,800	\$16,800	\$30,000	\$11,000	\$0	\$11,000
110	Arbor Fund	\$153,689	\$171,700	\$29,700	\$21,200	\$161,450	\$0	\$161,450
112	HOA Projects - Streetlighting & Signage Fund	\$1,508	\$0	\$0	\$400	\$50	\$0	\$50
114	Storm Reserve Fund	\$140,111	\$149,396	\$149,396	\$143,519	\$144,100	\$0	\$144,100
115	Road Improvements Fund	\$2,111,416	\$4,120,000	\$2,595,000	\$2,608,000	\$3,704,400	\$0	\$3,704,400
140	Transportation Impact Fee Fund	\$537,989	\$1,062,000	\$312,000	\$310,000	\$662,450	\$0	\$662,450
145	Public Buildings Impact Fee Fund	\$110,231	\$187,000	\$68,000	\$63,000	\$133,100	\$0	\$133,100
150	Police Impact Fee Fund	\$71,244	\$113,000	\$57,900	\$56,400	\$91,800	\$0	\$91,800
155	Parks Impact Fee Fund	\$157,873	\$363,600	\$191,807	\$191,249	\$188,500	\$0	\$188,500
160	Fire Impact Fee Fund	\$187,900	\$251,000	\$125,000	\$116,000	\$217,200	\$0	\$217,200
170	Medical Transport Services Fund	\$390,285	\$416,200	\$416,200	\$390,600	\$10,200	\$0	\$10,200
172	Public and Comm Service Tax Fund	\$3,908,511	\$3,991,485	\$3,956,485	\$3,981,485	\$4,128,500	\$0	\$4,128,500
174	Electric Franchise Fee Fund	\$1,758,521	\$1,790,000	\$1,790,000	\$1,736,440	\$1,720,000	\$0	\$1,720,000
		\$12,935,542	\$15,936,662	\$12,989,506	\$12,939,711	\$14,375,940	\$0	\$14,375,940
Special Assessment Fund								
175	Fire Assessment Fee Fund	\$0	\$2,375,000	\$1,100,000	\$1,101,500	\$283,721	\$0	\$283,721
Special Assessment Funds - TLBD								
182	TLBD Debt Service Fund	\$165,115	\$172,700	\$172,700	\$172,050	\$168,825	\$0	\$168,825
213	TLBD Phase II Debt Service Fund	\$42,431	\$41,150	\$41,010	\$41,135	\$40,750	\$0	\$40,750
184	TLBD Maintenance Fund	\$241,831	\$643,685	\$696,679	\$700,278	\$526,450	\$0	\$526,450
185	TLBD Phase II Maintenance Fund	\$202,575	\$0	\$2,073	\$2,072	\$0	\$0	\$0
313	TLBD Phase II Improvements C.P. Fund	\$17,681	\$2,500	\$2,500	\$6,500	\$280	\$0	\$280
		\$669,633	\$860,035	\$914,962	\$922,035	\$736,305	\$0	\$736,305
Special Assessment Funds - Oak Forest								
191	Oak Forest Maintenance Fund	\$42,379	\$53,270	\$57,970	\$58,750	\$53,360	\$0	\$53,360
192	Oak Forest Debt Service Fund	\$59,049	\$58,610	\$58,610	\$58,840	\$76,252	\$0	\$76,252
309	Oak Forest Capital Projects Fund	\$2,027	\$375	\$375	\$2,200	\$130	\$0	\$130
		\$103,455	\$112,255	\$116,955	\$119,790	\$129,742	\$0	\$129,742
Debt Service Funds								
206	2003 Debt Service Fund	\$663,732	\$895,000	\$895,000	\$888,000	\$868,000	\$0	\$868,000
215	1999 Debt Service Fund	\$381,854	\$136,400	\$136,400	\$136,400	\$147,500	\$0	\$147,500
225	Central Winds G.O. Debt Service Fund	\$219,726	\$219,986	\$219,986	\$218,750	\$215,667	\$0	\$215,667
230	2004 C.P. Debt Service Fund	\$603	\$60,500	\$60,500	\$60,300	\$60,230	\$0	\$60,230
		\$1,265,915	\$1,311,886	\$1,311,886	\$1,303,450	\$1,291,397	\$0	\$1,291,397
Capital Project Funds								
305	1999 Construction C.P. Fund	\$587,957	\$19,000	\$24,500	\$56,000	\$307,400	\$0	\$307,400
306	Revolving Rehab C.P. Fund	\$52,555	\$46,900	\$46,900	\$37,000	\$15,500	\$0	\$15,500
311	Utility/Public Works Facility C.P. Fund	\$982,108	\$563,000	\$563,000	\$580,000	\$208,000	\$0	\$208,000
312	City Hall Expansion C.P. Fund	\$585	\$0	\$0	\$0	\$0	\$0	\$0
314	HMGP C.P. Fund	\$11,923	\$188,013	\$100,687	\$99,281	\$50	\$0	\$50
315	Trotwood Improvements C.P. Fund	\$71,914	\$432,700	\$285,000	\$285,000	\$200,000	\$0	\$200,000
316	Senior Center Expansion C.P. Fund	\$1,504,003	\$8,091	\$758,091	\$759,326	\$50	\$0	\$50
		\$3,211,045	\$1,257,704	\$1,778,178	\$1,816,607	\$731,000	\$0	\$731,000
TOTAL GOVERNMENTAL FUND REVENUES								
		\$18,185,590	\$21,853,542	\$18,211,487	\$18,203,093	\$17,548,105	\$0	\$17,548,105

	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
Special Revenue Funds							
102 Police Education Fund	\$46,237	\$45,000	\$45,509	\$42,716	\$20,000	\$0	\$20,000
103 Special Law Enf. Trust Fund - Local	\$999	\$15,000	\$14,088	\$14,088	\$22,500	\$0	\$22,500
104 Transportation Improvement Fund	\$483,361	\$642,100	\$757,369	\$773,100	\$592,100	\$20,700	\$612,800
107 Solid Waste/Recycling Fund	\$2,449,342	\$2,521,816	\$2,522,175	\$2,494,207	\$2,544,621	\$0	\$2,544,621
108 Special Law Enf. Trust Fund - Federal	\$30,977	\$24,000	\$27,627	\$27,627	\$14,500	\$0	\$14,500
109 Emergency & Disaster Relief Fund	(\$32)	\$563,000	\$563,000	\$233	\$0	\$0	\$0
110 Arbor Fund	\$172,427	\$162,490	\$162,490	\$157,319	\$17,490	\$2,000	\$19,490
112 HOA Projects - Streetlighting & Signage Fund	\$19,129	\$0	\$7,869	\$4,943	\$5,757	\$0	\$5,757
114 Storm Reserve Fund	\$0	\$0	\$70,000	\$25,000	\$0	\$0	\$0
115 Road Improvements Fund	\$1,885,078	\$4,427,459	\$3,091,059	\$2,986,149	\$4,439,465	\$0	\$4,439,465
140 Transportation Impact Fee Fund	\$1,592,022	\$615,000	\$430,953	\$395,500	\$315,000	\$0	\$315,000
145 Public Buildings Impact Fee Fund	(\$14)	\$0	\$3,148	\$3,148	\$0	\$0	\$0
150 Police Impact Fee Fund	(\$6)	\$57,770	\$57,737	\$56,613	\$18,137	\$7,000	\$25,137
155 Parks Impact Fee Fund	\$420,341	\$232,700	\$288,148	\$288,148	\$0	\$50,000	\$50,000
160 Fire Impact Fee Fund	\$12,184	\$30,000	\$35,395	\$11,043	\$0	\$0	\$0
170 Medical Transport Service Fund	\$290,537	\$382,377	\$220,527	\$221,155	\$5,354	\$0	\$5,354
172 Public and Comm Service Tax Fund	\$3,934,608	\$3,991,485	\$3,956,485	\$3,981,485	\$4,128,500	\$0	\$4,128,500
174 Electric Franchise Fee Fund	\$1,758,521	\$1,790,000	\$1,790,000	\$1,736,440	\$1,720,000	\$0	\$1,720,000
	\$13,095,711	\$15,500,197	\$14,043,579	\$13,218,914	\$13,843,424	\$79,700	\$13,923,124
Special Assessment Fund							
175 Fire Assessment Fee Fund	\$0	\$2,375,000	\$1,100,000	\$1,100,000	\$285,221	\$0	\$285,221
Special Assessment Funds - TLBD							
182 TLBD Debt Service Fund	\$155,483	\$159,947	\$159,947	\$157,359	\$160,066	\$5,500	\$165,566
213 TLBD Phase II Debt Service Fund	\$42,290	\$32,492	\$42,029	\$42,072	\$32,356	\$0	\$32,356
184 TLBD Maintenance Fund	\$317,615	\$537,022	\$533,413	\$502,201	\$572,475	\$0	\$572,475
185 TLBD Phase II Maintenance Fund	\$37,169	\$114,485	\$167,479	\$167,478	\$0	\$0	\$0
313 TLBD Phase II Improvements C.P. Fund	\$153,521	\$258,000	\$258,000	\$232,079	\$37,525	\$0	\$37,525
	\$706,078	\$1,101,946	\$1,160,868	\$1,101,189	\$802,422	\$5,500	\$807,922
Special Assessment Funds - Oak Forest							
191 Oak Forest Maintenance Fund	\$50,885	\$52,256	\$55,959	\$53,139	\$54,188	\$0	\$54,188
192 Oak Forest Debt Service Fund	\$59,781	\$57,819	\$57,819	\$56,874	\$57,272	\$20,000	\$77,272
309 Oak Forest C.P. Fund	\$1,738	\$34,500	\$34,500	\$23,348	\$17,477	\$0	\$17,477
	\$112,404	\$144,575	\$148,278	\$133,361	\$128,937	\$20,000	\$148,937
Debt Service Funds							
206 2003 Debt Service Fund	\$420,522	\$645,800	\$645,800	\$644,800	\$878,250	\$0	\$878,250
215 1999 Debt Service Fund	\$580,980	\$364,800	\$364,800	\$364,800	\$142,300	\$0	\$142,300
225 Central Winds G.O. Debt Service Fund	\$223,897	\$221,600	\$221,600	\$221,600	\$224,000	\$0	\$224,000
230 2004 C.P. Debt Service Fund	\$0	\$62,000	\$60,000	\$35,532	\$80,000	\$0	\$80,000
	\$1,225,399	\$1,294,200	\$1,292,200	\$1,266,732	\$1,324,550	\$0	\$1,324,550
Capital Project Funds							
305 1999 Construction C.P. Fund	\$1,455,771	\$1,187,146	\$353,778	\$325,753	\$1,302,950	\$0	\$1,302,950
306 Revolving Rehab C.P. Fund	\$33,771	\$12,500	\$12,500	\$8,987	\$10,220	\$0	\$10,220
311 Utility/Public Works Facility C.P. Fund	\$2,176,527	\$1,113,137	\$0	\$500	\$0	\$1,746,218	\$1,746,218
312 City Hall Expansion C.P. Fund	\$2,399	\$0	\$0	\$10,025	\$0	\$0	\$0
314 HMGP C.P. Fund	\$58,456	\$202,302	\$97,584	\$97,026	\$0	\$0	\$0
315 Trotwood Improvements C.P. Fund	\$57,874	\$432,700	\$15,762	\$15,762	\$467,627	\$0	\$467,627
316 Senior Center Expansion C.P. Fund	\$1,566,979	\$25,000	\$757,986	\$755,877	\$0	\$0	\$0
	\$5,351,777	\$2,972,785	\$1,237,610	\$1,213,930	\$1,780,797	\$1,746,218	\$3,527,015
TOTAL OTHER GOV'TAL FUND EXPENDITURES	\$20,491,369	\$23,388,703	\$18,982,535	\$18,034,126	\$18,165,351	\$1,851,418	\$20,016,769
CHANGE IN FUND BALANCE - OTHER GOV'TAL FUNDS							
FUND BALANCE - October 1	\$13,657,540	\$9,670,760	\$11,351,761	\$11,351,761	\$11,520,728	\$0	\$11,520,728
Appropriation TO (FROM) Fund Balance	(\$2,305,779)	(\$1,535,161)	(\$771,048)	\$168,967	(\$617,246)	(\$1,851,418)	(\$2,468,664)
FUND BALANCE - September 30	\$11,351,761	\$8,135,599	\$10,580,713	\$11,520,728	\$10,903,482	\$0	\$9,052,064

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES								
351300	Fines and Forfeitures	\$18,855	\$20,000	\$20,000	\$16,500	\$20,000	\$0	\$20,000
369100	Misc Revenue	\$0	\$0	\$509	\$509	\$0	\$0	\$0
361100	Interest Earned	\$1,858	\$700	\$700	\$400	\$70	\$0	\$70
TOTAL REVENUES		\$20,713	\$20,700	\$21,209	\$17,409	\$20,070	\$0	\$20,070
EXPENDITURES								
53680	Unrecognized Gain/Loss	(\$2)	\$0	\$0	\$0	\$0	\$0	\$0
55430	Employee Development	\$46,239	\$45,000	\$45,509	\$42,716	\$20,000	\$0	\$20,000
Total Operating		\$46,237	\$45,000	\$45,509	\$42,716	\$20,000	\$0	\$20,000
Total Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Capital		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES		\$46,237	\$45,000	\$45,509	\$42,716	\$20,000	\$0	\$20,000
CHANGE IN FUND BALANCE								
FUND BALANCE - October 1		\$55,076	\$30,576	\$29,552	\$29,552	\$4,245		\$4,245
Appropriation TO (FROM) Fund Balance		(\$25,524)	(\$24,300)	(\$24,300)	(\$25,307)	\$70	\$0	\$70
FUND BALANCE - September 30		\$29,552	\$6,276	\$5,252	\$4,245	\$4,315		\$4,315

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES								
351200	Confiscated Property - Local	\$23,971	\$0	\$1,350	\$24,593	\$0	\$0	\$0
361100	Interest Earned	\$695	\$0	\$0	\$775	\$450	\$0	\$450
TOTAL REVENUES		\$24,666	\$0	\$1,350	\$25,368	\$450	\$0	\$450
EXPENDITURES								
53111	Other Legal Services	\$0	\$0	\$203	\$203	\$0	\$0	\$0
53680	Unrecognized Gain/Loss	(\$1)	\$0	\$0	\$0	\$0	\$0	\$0
55270	Small Tools and Equipment	\$0	\$0	\$8,132	\$8,132	\$6,500	\$0	\$6,500
55431	Employee Education Incentive	\$0	\$0	\$0	\$0	\$15,000	\$0	\$15,000
58000	Grants & Aids (Project Graduation)	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$1,000
Total Operating		\$999	\$1,000	\$9,335	\$9,335	\$22,500	\$0	\$22,500
58125	51001 Transfer out to Other Funds	\$0	\$14,000	\$0	\$0	\$0	\$0	\$0
Total Transfers		\$0	\$14,000	\$0	\$0	\$0	\$0	\$0
64200	Data Processing	\$0	\$0	\$4,753	\$4,753	\$0	\$0	\$0
Total Capital		\$0	\$0	\$4,753	\$4,753	\$0	\$0	\$0
TOTAL EXPENDITURES		\$999	\$15,000	\$14,088	\$14,088	\$22,500	\$0	\$22,500
CHANGE IN FUND BALANCE								
FUND BALANCE - October 1		\$6,035	\$24,685	\$29,702	\$29,702	\$40,982		\$40,982
Appropriation TO (FROM) Fund Balance		\$23,667	(\$15,000)	(\$12,738)	\$11,280	(\$22,050)	\$0	(\$22,050)
FUND BALANCE - September 30		\$29,702	\$9,685	\$16,964	\$40,982	\$18,932		\$18,932

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES								
312410	Local Option Gas Tax (prev 312400)	\$559,704	\$558,273	\$533,151	\$533,151	\$495,000	\$0	\$495,000
344900	FDOT Reimbursement - Traffic Signal	\$12,460	\$10,200	\$10,200	\$14,040	\$12,020	\$0	\$12,020
361100	Interest Earned	\$28,472	\$9,400	\$9,400	\$10,000	\$3,350	\$0	\$3,350
TOTAL REVENUES		\$600,636	\$577,873	\$552,751	\$557,191	\$510,370	\$0	\$510,370
EXPENDITURES								
53180	Consultant Services	\$3,960	\$10,000	\$5,000	\$5,000	\$10,000	\$0	\$10,000
53680	Unrecognized Gain/Loss	(\$25)	\$0	\$0	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$0	\$300	\$300	\$300	\$300	\$0	\$300
54310	Utility Services (Traffic Control Devices)	\$0	\$12,000	\$12,000	\$12,000	\$13,000	\$0	\$13,000
54620	Repair & Maintenance - Traffic Control Devices	\$47,467	\$45,000	\$65,000	\$65,000	\$47,000	\$0	\$47,000
54621	Repair & Maintenance - Roads	\$26,270	\$33,000	\$32,850	\$30,000	\$33,000	\$0	\$33,000
54622	Repair & Maintenance - Bridges	\$1,922	\$5,000	\$5,000	\$5,000	\$5,000	\$0	\$5,000
54624	Repair & Maintenance - Sidewalks	\$26,553	\$22,000	\$67,000	\$67,000	\$30,000	\$0	\$30,000
54625	Repair & Maintenance - Asphalt	\$0	\$0	\$11,150	\$11,000	\$1,000	\$0	\$1,000
54630	Repair & Maintenance - Equipment	\$2,375	\$3,000	\$3,000	\$2,000	\$2,500	\$0	\$2,500
54635	Striping	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$0	\$5,000
54682	Repair & Maintenance - Grounds	\$11,801	\$25,000	\$40,000	\$40,000	\$30,000	\$0	\$30,000
54920	Legal Advertising	\$0	\$300	\$300	\$300	\$300	\$0	\$300
55270	Small Tools & Equipment	\$6,217	\$5,000	\$5,000	\$3,000	\$5,000	\$0	\$5,000
Total Operating		\$126,540	\$165,600	\$251,600	\$245,600	\$182,100	\$0	\$182,100
58161	Transfer to Capital Projects Fund (#311)	\$50,000	\$100,000	\$100,000	\$100,000	\$100,000	\$0	\$100,000
Total Transfers		\$50,000	\$100,000	\$100,000	\$100,000	\$100,000	\$0	\$100,000
64000	Equipment-General	\$56,210	\$33,500	\$28,500	\$28,500	\$0	\$6,700	\$6,700
64100	Vehicles	\$21,647	\$38,000	\$153,269	\$150,000	\$0	\$0	\$0
64200	Data Processing	\$1,145	\$0	\$0	\$0	\$0	\$0	\$0
64400	Machinery	\$0	\$0	\$0	\$0	\$0	\$14,000	\$14,000
65000	30014 CIP - Sidewalks	\$0	\$30,000	\$0	\$25,000	\$30,000	\$0	\$30,000
65000	30073 CIP - Underdrains	\$0	\$50,000	\$20,000	\$20,000	\$30,000	\$0	\$30,000
65000	30075 CIP - Resurfacing	\$227,819	\$225,000	\$204,000	\$204,000	\$250,000	\$0	\$250,000
Total Capital		\$306,821	\$376,500	\$405,769	\$427,500	\$310,000	\$20,700	\$330,700
TOTAL EXPENDITURES		\$483,361	\$642,100	\$757,369	\$773,100	\$592,100	\$20,700	\$612,800
CHANGE IN FUND BALANCE								
FUND BALANCE - October 1		\$373,312	\$269,212	\$490,587	\$490,587	\$274,678		\$274,678
Appropriation TO (FROM) Fund Balance		\$117,275	(\$64,227)	(\$204,618)	(\$215,909)	(\$81,730)	(\$20,700)	(\$102,430)
FUND BALANCE - September 30		\$490,587	\$204,985	\$285,969	\$274,678	\$192,948		\$172,248

Equipment - General:
Vibratory Compactor \$2,500
Refrigerant Recycler \$4,200
\$6,700

Machinery:
Asphalt Roller \$14,000

Monthly charge for service		New contract year						
		\$13.68 / \$18.10		\$18.10			\$18.10	
Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES								
323700	Franchise Fees - Commercial (prev #313700)	\$88,768	\$80,000	\$80,000	\$65,000	\$65,000	\$0	\$65,000
323701	Franchise Fees - Residential (prev #313701)	\$35,046	\$48,229	\$48,229	\$40,000	\$40,000	\$0	\$40,000
331390	Other (Recycle Bins)	\$2,746	\$0	\$0	\$2,000	\$2,000	\$0	\$2,000
338001	Recycling Revenue	\$105,871	\$50,000	\$50,000	\$100,000	\$100,000	\$0	\$100,000
338002	Environmental Revenue Share	\$50,212	\$50,000	\$50,000	\$50,000	\$50,000	\$0	\$50,000
343410	Billed Services - Residential	\$2,370,619	\$2,445,879	\$2,445,879	\$2,400,000	\$2,400,000	\$0	\$2,400,000
361100	Interest	\$24,826	\$31,800	\$31,800	\$27,500	\$15,000	\$0	\$15,000
TOTAL REVENUES		\$2,678,088	\$2,705,908	\$2,705,908	\$2,684,500	\$2,672,000	\$0	\$2,672,000
EXPENDITURES								
53111	Other Legal	\$1,717	\$0	\$0	\$0	\$0	\$0	\$0
53180	Consulting Services	\$2,247	\$0	\$2,277	\$2,277	\$3,000	\$0	\$3,000
53410	Performance Bonus	\$11,377	\$12,500	\$12,500	\$12,500	\$12,500	\$0	\$12,500
53680	Unrecognized Gain/Loss	(\$23)	\$0	\$0	\$0	\$0	\$0	\$0
54314	Utility Services - Solid Waste (prev #59220)	\$1,614,362	\$1,697,220	\$1,697,220	\$1,660,000	\$1,700,000	\$0	\$1,700,000
54907	Seminole County (Landfill Disposal)	\$549,792	\$533,271	\$533,271	\$545,000	\$550,000	\$0	\$550,000
54920	Legal Advertising	\$118	\$200	\$200	\$0	\$0	\$0	\$0
Total Operating		\$2,179,590	\$2,243,191	\$2,245,468	\$2,219,777	\$2,265,500	\$0	\$2,265,500
58114	Transfer to Storm Reserve Fund	\$133,288	\$137,796	\$137,796	\$135,519	\$138,000	\$0	\$138,000
58130	Transfer to General Fund- Admin/Franchise	\$133,288	\$137,796	\$135,519	\$135,519	\$138,000	\$0	\$138,000
58130	<u>21342</u> Transfer to General Fund - Records Mgmt	\$3,176	\$3,033	\$3,392	\$3,392	\$3,121	\$0	\$3,121
Total Transfers		\$269,752	\$278,625	\$276,707	\$274,430	\$279,121	\$0	\$279,121
Total Capital		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES		\$2,449,342	\$2,521,816	\$2,522,175	\$2,494,207	\$2,544,621	\$0	\$2,544,621
CHANGE IN FUND BALANCE								
FUND BALANCE - October 1		\$518,229	\$703,957	\$746,975	\$746,975	\$937,268		\$937,268
Appropriation TO (FROM) Fund Balance		\$228,746	\$184,092	\$183,733	\$190,293	\$127,379	\$0	\$127,379
FUND BALANCE - September 30		\$746,975	\$888,049	\$930,708	\$937,268	\$1,064,647		\$1,064,647

Transfer to Gen Fund- IS Records Mgmt.	
Allocation Breakdown:	
General Fund	\$77,413
Water & Sewer	\$45,403
Development Services	\$22,885
Stormwater	\$5,201
Solid Waste	<u>\$3,121</u>
	\$154,023

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES								
351203	Confiscated Property - Federal	\$33,574	\$0	\$0	\$5,350	\$0	\$0	\$0
361100	Interest Earned	\$2,457	\$0	\$0	\$1,600	\$300	\$0	\$300
TOTAL REVENUES		\$36,031	\$0	\$0	\$6,950	\$300	\$0	\$300
EXPENDITURES								
53680	Unrecognized Gain/Loss	(\$2)	\$0	\$0	\$0	\$0	\$0	\$0
55270	Small Tools and Equipment	\$11,994	\$0	\$0	\$0	\$0	\$0	\$0
55430	Employee Development	\$0	\$0	\$0	\$0	\$14,500	\$0	\$14,500
Total Operating		\$11,992	\$0	\$0	\$0	\$14,500	\$0	\$14,500
58125	<u>51001</u> Transfer to Other Funds (#314)	\$0	\$24,000	\$0	\$0	\$0	\$0	\$0
58130	Transfer to General Fund	\$5,920	\$0	\$0	\$0	\$0	\$0	\$0
58130	<u>81002</u> Transfer to General Fund	\$13,065	\$0	\$0	\$0	\$0	\$0	\$0
Total Transfers		\$18,985	\$24,000	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$0	\$0	\$8,927	\$8,927	\$0	\$0	\$0
64100	Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64200	Data Processing	\$0	\$0	\$18,700	\$18,700	\$0	\$0	\$0
Total Capital		\$0	\$0	\$27,627	\$27,627	\$0	\$0	\$0
TOTAL EXPENDITURES		\$30,977	\$24,000	\$27,627	\$27,627	\$14,500	\$0	\$14,500
CHANGE IN FUND BALANCE								
FUND BALANCE - October 1		\$41,902	\$43,489	\$46,956	\$46,956	\$26,279		\$26,279
Appropriation TO (FROM) Fund Balance		\$5,054	(\$24,000)	(\$27,627)	(\$20,677)	(\$14,200)	\$0	(\$14,200)
FUND BALANCE - September 30		\$46,956	\$19,489	\$19,329	\$26,279	\$12,079		\$12,079

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES								
334990	State Reimbursement	\$525	\$0	\$0	\$0	\$0	\$0	\$0
334991	FEMA Reimbursement	\$9,503	\$0	\$0	\$0	\$0	\$0	\$0
361100	Interest Earned	\$36,102	\$16,800	\$16,800	\$30,000	\$11,000	\$0	\$11,000
TOTAL REVENUES		\$46,130	\$16,800	\$16,800	\$30,000	\$11,000	\$0	\$11,000
EXPENDITURES								
53111	Legal	\$0	\$0	\$0	\$233	\$0	\$0	\$0
53680	Unrecognized Gain/Loss	(\$32)	\$0	\$0	\$0	\$0	\$0	\$0
54990	<u>30082</u> Storm-related Expenditures	\$0	\$563,000	\$563,000	\$0	\$0	\$0	\$0
Total Operating		(\$32)	\$563,000	\$563,000	\$233	\$0	\$0	\$0
Total Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Capital		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES		(\$32)	\$563,000	\$563,000	\$233	\$0	\$0	\$0
CHANGE IN FUND BALANCE								
FUND BALANCE - October 1		\$663,465	\$693,493	\$709,627	\$709,627	\$739,394		\$739,394
Appropriation TO (FROM) Fund Balance		\$46,162	(\$546,200)	(\$546,200)	\$29,767	\$11,000	\$0	\$11,000
FUND BALANCE - September 30		\$709,627	\$147,293	\$163,427	\$739,394	\$750,394		\$750,394

Amounts potentially owed to FEMA/Federal and State Government or *Grubbs* :

Private gated debris	\$174,533
Private gated mulch	\$21,569
Unsigned tickets/ no tickets	\$110,793
Truck certification corrections	\$4,467
Unsigned SCSW disposal tickets	\$221,587
SCS Engineers invoice corrections	\$29,460
	<u>\$562,409</u>

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES								
329000	Other Licenses	\$4,522	\$2,200	\$2,200	\$2,200	\$2,200	\$0	\$2,200
329400	Arbor Permits	\$17,285	\$18,000	\$18,000	\$10,000	\$14,000	\$0	\$14,000
334990	<u>30111</u> Other State Grants (FDOT)	\$0	\$142,000	\$0	\$0	\$142,000	\$0	\$142,000
334990	<u>30117</u> Other State Grants (U&CF pt I)	\$75,058	\$0	\$0	\$0	\$0	\$0	\$0
334990	<u>30118</u> Other State Grants (U&CF pt III)	\$18,750	\$0	\$0	\$0	\$0	\$0	\$0
351400	Tree Bank Revenues	\$25,250	\$500	\$500	\$1,000	\$750	\$0	\$750
361100	Interest Earned	\$12,824	\$8,500	\$8,500	\$8,000	\$2,500	\$0	\$2,500
366000	Donations (prev 361200)	\$0	\$500	\$500	\$0	\$0	\$0	\$0
TOTAL REVENUES		\$153,689	\$171,700	\$29,700	\$21,200	\$161,450	\$0	\$161,450
EXPENDITURES								
53680	Unrecognized Gain/Loss	(\$12)	\$0	\$0	\$0	\$0	\$0	\$0
54685	Arbor Improvements & Maint	\$9,592	\$10,000	\$10,000	\$10,000	\$10,000	\$0	\$10,000
54685	<u>30072</u> Arbor Improvements & Maint (Centex)	\$30,250	\$7,990	\$7,990	\$3,000	\$4,990	\$0	\$4,990
54685	<u>30111</u> Arbor Improvements & Maint (FDOT)	\$0	\$142,000	\$142,000	\$142,000	\$0	\$0	\$0
54685	<u>30117</u> Arbor Improvements & Maint (U&CF pt I)	\$104,683	\$0	\$0	\$0	\$0	\$0	\$0
54685	<u>30118</u> Arbor Improvements & Maint (U&CF pt III)	\$25,000	\$0	\$0	\$0	\$0	\$0	\$0
54800	Promotional	\$2,914	\$2,500	\$2,500	\$2,319	\$2,500	\$0	\$2,500
Total Operating		\$172,427	\$162,490	\$162,490	\$157,319	\$17,490	\$0	\$17,490
Total Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
64000	Equipment - General	\$0	\$0	\$0	\$0	\$0	\$2,000	\$2,000
Total Capital		\$0	\$0	\$0	\$0	\$0	\$2,000	\$2,000
TOTAL EXPENDITURES		\$172,427	\$162,490	\$162,490	\$157,319	\$17,490	\$2,000	\$19,490
CHANGE IN FUND BALANCE								
FUND BALANCE - October 1		\$257,313	\$213,511	\$238,575	\$238,575	\$102,456		\$102,456
Appropriation TO (FROM) Fund Balance		(\$18,738)	\$9,210	(\$132,790)	(\$136,119)	\$143,960	(\$2,000)	\$141,960
FUND BALANCE - September 30		\$238,575	\$222,721	\$105,785	\$102,456	\$246,416		\$244,416

Equipment-General:
Watering tank and pump \$2,000

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES								
361100	Interest Earned	\$1,508	\$0	\$0	\$400	\$50	\$0	\$50
364300	40001 HOA Proceeds (Glen Eagle)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES		\$1,508	\$0	\$0	\$400	\$50	\$0	\$50
EXPENDITURES								
53680	Unrecognized Gain/Loss	(\$2)	\$0	\$0	\$0	\$0	\$0	\$0
54695	Repairs & Maint - Signs & Walls	\$0	\$0	\$0	\$0	\$5,525	\$0	\$5,525
54903	Refund for HOA Projects	\$0	\$0	\$1,973	\$1,973	\$232	\$0	\$232
Total Operating		(\$2)	\$0	\$1,973	\$1,973	\$5,757	\$0	\$5,757
Total Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
65000	40001 CIP (Glenn Eagle)	\$19,131	\$0	\$5,896	\$2,970	\$0	\$0	\$0
Total Capital		\$19,131	\$0	\$5,896	\$2,970	\$0	\$0	\$0
TOTAL EXPENDITURES		\$19,129	\$0	\$7,869	\$4,943	\$5,757	\$0	\$5,757
CHANGE IN FUND BALANCE								
FUND BALANCE - October 1		\$27,871	\$2,071	\$10,250	\$10,250	\$5,707		\$5,707
Appropriation TO (FROM) Fund Balance		(\$17,621)	\$0	(\$7,869)	(\$4,543)	(\$5,707)	\$0	(\$5,707)
FUND BALANCE - September 30		\$10,250	\$2,071	\$2,381	\$5,707	\$0		\$0

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 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES								
361100	Interest Earned	\$6,817	\$11,600	\$11,600	\$8,000	\$6,100	\$0	\$6,100
369305	30137 Insurance Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
381008	Transfer from Solid Waste (#107)	\$133,288	\$137,796	\$137,796	\$135,519	\$138,000	\$0	\$138,000
TOTAL REVENUES		\$140,111	\$149,396	\$149,396	\$143,519	\$144,100	\$0	\$144,100
EXPENDITURES								
53180	Consulting	\$0	\$0	\$20,000	\$20,000	\$0	\$0	\$0
54990	30137 Storm-related Expenses	\$0	\$0	\$50,000	\$5,000	\$0	\$0	\$0
Total Operating		\$0	\$0	\$70,000	\$25,000	\$0	\$0	\$0
Total Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Capital		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES		\$0	\$0	\$70,000	\$25,000	\$0	\$0	\$0
CHANGE IN FUND BALANCE								
FUND BALANCE - October 1		\$77,959	\$217,955	\$218,070	\$218,070	\$336,589		\$336,589
Appropriation TO (FROM) Fund Balance		\$140,111	\$149,396	\$79,396	\$118,519	\$144,100	\$0	\$144,100
FUND BALANCE - September 30		\$218,070	\$367,351	\$297,466	\$336,589	\$480,689		\$480,689

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES								
312600	One Cent Sales Tax Reimb (2002-2011) prev 33518	\$1,582,103	\$4,100,000	\$2,575,000	\$2,575,000	\$3,200,000	\$0	\$3,200,000
334490	30133 State Grants (419/Wade - FDOT)	\$0	\$0	\$0	\$0	\$360,000	\$0	\$360,000
337390	30074 Local Grants (Dyson)	\$506,355	\$0	\$0	\$0	\$0	\$0	\$0
337390	30130 Local Grants (Northern/Shetland)	\$0	\$0	\$0	\$13,000	\$136,000	\$0	\$136,000
361100	Interest Earned	\$22,958	\$20,000	\$20,000	\$20,000	\$8,400	\$0	\$8,400
TOTAL REVENUES		\$2,111,416	\$4,120,000	\$2,595,000	\$2,608,000	\$3,704,400	\$0	\$3,704,400
EXPENDITURES								
53111	Other Legal Services	\$8,478	\$0	\$50,000	\$5,000	\$10,000	\$0	\$10,000
53680	Unrecognized Gain/Loss	(\$20)	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating		\$8,458	\$0	\$50,000	\$5,000	\$10,000	\$0	\$10,000
58125	30045 T/fer to Other Funds (#305)	\$450,000	\$0	\$0	\$0	\$300,000	\$0	\$300,000
58130	24415 T/fer to General Fund (Proj Adm)	\$48,240	\$52,459	\$52,459	\$52,549	\$54,465	\$0	\$54,465
Total Transfers		\$498,240	\$52,459	\$52,459	\$52,549	\$354,465	\$0	\$354,465
65000	30010 CIP - TC Roads Tuskawilla/Blumberg	\$0	\$50,000	\$0	\$5,000	\$10,000	\$0	\$10,000
65000	30012 CIP - Traffic Calming	\$0	\$100,000	\$0	\$0	\$0	\$0	\$0
65000	30013 CIP - SR 434/ SR 419 Signal Upgrades	\$20,313	\$150,000	\$35,000	\$35,000	\$165,000	\$0	\$165,000
65000	30020 CIP - WS Blvd Reconstruction	\$720,853	\$1,500,000	\$1,600,000	\$1,600,000	\$0	\$0	\$0
65000	30044 CIP - 434 Village Walk	\$73,303	\$0	\$0	\$0	\$0	\$0	\$0
65000	30055 CIP - Michael Blake Blvd. (Spine Road)	\$0	\$1,900,000	\$0	\$0	\$1,900,000	\$0	\$1,900,000
65000	30074 CIP - Sidewalks (Dyson Drive)	\$497,175	\$0	\$0	\$0	\$0	\$0	\$0
65000	30109 CIP - 434 Median	\$0	\$150,000	\$9,500	\$9,500	\$150,000	\$0	\$150,000
65000	3011A CIP - Town Center Streetscape Building 4	\$66,736	\$75,000	\$76,000	\$76,000	\$0	\$0	\$0
65000	30120 CIP - Town Center Streetscape (Phase II)	\$0	\$250,000	\$0	\$0	\$0	\$0	\$0
65000	30121 CIP - Doran Drive	\$0	\$200,000	\$5,100	\$5,100	\$200,000	\$0	\$200,000
65000	30130 CIP - Northern/Shetland	\$0	\$0	\$13,000	\$13,000	\$250,000	\$0	\$250,000
65000	30132 CIP - Residential Road Construction	\$0	\$0	\$1,165,000	\$1,100,000	\$125,000	\$0	\$125,000
65000	30133 CIP - 419/Wade	\$0	\$0	\$50,000	\$50,000	\$575,000	\$0	\$575,000
65000	30134 CIP - Ranchlands Paving	\$0	\$0	\$0	\$0	\$700,000	\$0	\$700,000
65000	30138 CIP - Winding Hollow Access Rd	\$0	\$0	\$35,000	\$35,000	\$0	\$0	\$0
Total Capital		\$1,378,380	\$4,375,000	\$2,988,600	\$2,928,600	\$4,075,000	\$0	\$4,075,000
TOTAL EXPENDITURES		\$1,885,078	\$4,427,459	\$3,091,059	\$2,986,149	\$4,439,465	\$0	\$4,439,465
CHANGE IN FUND BALANCE								
FUND BALANCE - October 1		\$1,082,392	\$628,112	\$1,308,730	\$1,308,730	\$930,581		\$930,581
Appropriation TO (FROM) Fund Balance		\$226,338	(\$307,459)	(\$496,059)	(\$378,149)	(\$735,065)	\$0	(\$735,065)
FUND BALANCE - September 30		\$1,308,730	\$320,653	\$812,671	\$930,581	\$195,516		\$195,516

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
361100	Interest Earned	\$87,319	\$22,000	\$22,000	\$20,000	\$7,750	\$0	\$7,750
363240	Residential Impact Fees	\$165,752	\$840,000	\$140,000	\$140,000	\$325,200	\$0	\$325,200
363241	Commercial Impact Fees	\$254,386	\$200,000	\$150,000	\$150,000	\$329,500	\$0	\$329,500
381100	Transfer from General Fund	\$30,532	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES		\$537,989	\$1,062,000	\$312,000	\$310,000	\$662,450	\$0	\$662,450
EXPENDITURES								
53111	Other Legal	\$0	\$5,000	\$5,000	\$0	\$5,000	\$0	\$5,000
53180	Consulting Services	\$10,945	\$10,000	\$10,000	\$3,000	\$25,000	\$0	\$25,000
53680	Unrecognized Gain/Loss	(\$79)	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating		\$10,866	\$15,000	\$15,000	\$3,000	\$30,000	\$0	\$30,000
Total Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
65000	<u>30018</u> CIP - Central Winds Parkway	\$175,016	\$400,000	\$386,338	\$387,000	\$0	\$0	\$0
65000	<u>30085</u> CIP - Hayes Road Decel/Turn Lanes	\$1,758	\$125,000	\$5,000	\$500	\$125,000	\$0	\$125,000
65000	<u>30097</u> CIP - David McLeod Way	\$189,354	\$0	\$0	\$0	\$0	\$0	\$0
65000	<u>30098</u> CIP - Orange Avenue	\$1,194,322	\$0	\$0	\$0	\$0	\$0	\$0
65000	<u>30099</u> CIP - Roberts Family Road	\$4,213	\$60,000	\$5,000	\$0	\$35,000	\$0	\$35,000
65000	<u>30112</u> CIP - Vistawilla Drive Decel Lane	\$16,493	\$15,000	\$19,615	\$5,000	\$125,000	\$0	\$125,000
Total Capital		\$1,581,156	\$600,000	\$415,953	\$392,500	\$285,000	\$0	\$285,000
TOTAL EXPENDITURES		\$1,592,022	\$615,000	\$430,953	\$395,500	\$315,000	\$0	\$315,000
CHANGE IN FUND BALANCE								
FUND BALANCE - October 1		\$1,484,595	\$432,732	\$430,562	\$430,562	\$345,062		\$345,062
Appropriation TO (FROM) Fund Balance		(\$1,054,033)	\$447,000	(\$118,953)	(\$85,500)	\$347,450	\$0	\$347,450
FUND BALANCE - September 30		\$430,562	\$879,732	\$311,609	\$345,062	\$692,512		\$692,512

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 @ 9/30/07

Assets:	
Cash and Cash Equivalents	\$900,933
Liabilities:	
Accounts Payable	(\$77,043)
Retainage Payable	(\$13,247)
Deferred Revenue - 11 credits @ Jesup's Reserve	(\$21,331)
Deferred Revenue - 185 credits @ Jesup's Landing	(\$358,750)
Fund Balance:	
Unreserved	\$430,562

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES								
361100	Interest Earned	\$15,646	\$17,000	\$17,000	\$12,000	\$7,100	\$0	\$7,100
363290	Residential Impact Fees	\$33,200	\$120,000	\$25,000	\$25,000	\$62,000	\$0	\$62,000
363291	Commercial Impact Fees	\$61,385	\$50,000	\$26,000	\$26,000	\$64,000	\$0	\$64,000
TOTAL REVENUES		\$110,231	\$187,000	\$68,000	\$63,000	\$133,100	\$0	\$133,100
EXPENDITURES								
53180	Consulting Services	\$0	\$0	\$3,148	\$3,148	\$0	\$0	\$0
53680	Unrecognized Gain/Loss	(\$14)	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating		(\$14)	\$0	\$3,148	\$3,148	\$0	\$0	\$0
Total Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Capital		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES		(\$14)	\$0	\$3,148	\$3,148	\$0	\$0	\$0
CHANGE IN FUND BALANCE								
FUND BALANCE - October 1		\$234,195	\$335,395	\$344,440	\$344,440	\$404,292		\$404,292
Appropriation TO (FROM) Fund Balance		\$110,245	\$187,000	\$64,852	\$59,852	\$133,100	\$0	\$133,100
FUND BALANCE - September 30		\$344,440	\$522,395	\$409,292	\$404,292	\$537,392		\$537,392

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES								
361100	Interest Earned	\$6,703	\$7,000	\$7,000	\$5,500	\$2,800	\$0	\$2,800
363220	Residential Impact Fees	\$60,240	\$106,000	\$23,000	\$23,000	\$55,000	\$0	\$55,000
363221	Commercial Impact Fees	\$0	\$0	\$15,000	\$15,000	\$34,000	\$0	\$34,000
364100	Auction Proceeds	\$4,301	\$0	\$0	\$0	\$0	\$0	\$0
381600	51001 Transfer from Other (HMGP)	\$0	\$0	\$12,900	\$12,900	\$0	\$0	\$0
TOTAL REVENUES		\$71,244	\$113,000	\$57,900	\$56,400	\$91,800	\$0	\$91,800
EXPENDITURES								
53180	Consulting	\$0	\$0	\$3,148	\$3,148	\$0	\$0	\$0
55230	Operating Supplies (DARE new program)	\$0	\$0	\$0	\$0	\$0	\$7,000	\$7,000
55270	Small Tools & Equipment	\$0	\$0	\$2,859	\$1,797	\$1,710	\$0	\$1,710
55278	Software	\$0	\$0	\$1,152	\$1,152	\$0	\$0	\$0
Total Operating		(\$6)	\$0	\$7,159	\$6,097	\$1,710	\$7,000	\$8,710
58125	51001 T/fer to Other Funds (HMGP #314)	\$0	\$14,270	\$0	\$0	\$0	\$0	\$0
Total Transfers		\$0	\$14,270	\$0	\$0	\$0	\$0	\$0
63000	Improvements	\$0	\$0	\$4,100	\$4,100	\$1,320	\$0	\$1,320
64100	Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$0	\$15,900	\$41,702	\$41,640	\$0	\$0	\$0
64200	Data Processing	\$0	\$27,600	\$4,776	\$4,776	\$7,877	\$0	\$7,877
64300	Furniture/Office Equipment	\$0	\$0	\$0	\$0	\$7,230	\$0	\$7,230
Total Capital		\$0	\$43,500	\$50,578	\$50,516	\$16,427	\$0	\$16,427
TOTAL EXPENDITURES		(\$6)	\$57,770	\$57,737	\$56,613	\$18,137	\$7,000	\$25,137
CHANGE IN FUND BALANCE								
FUND BALANCE - October 1		\$85,755	\$148,155	\$157,005	\$157,005	\$156,792		\$156,792
Appropriation TO (FROM) Fund Balance		\$71,250	\$55,230	\$163	(\$213)	\$73,663	(\$7,000)	\$66,663
FUND BALANCE - September 30		\$157,005	\$203,385	\$157,168	\$156,792	\$230,455		\$223,455

Amounts in italics represent budget associated with the 2008 Vistawilla Satellite office which, due to unforeseen delays, was moved to 2009.

Improvements:		Furniture/Office Equipment:
Leasehold- window treatments, cabling	\$1,320	Tables (20) and chairs (35) for satellite office
		\$7,230
Data Processing:		
Audio-visual equipment - Silhouett/E screen, wall mount controller, lumen projector, amplifier, etc.	\$7,877	

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES								
361100	Interest Earned	\$8,894	\$3,600	\$3,600	\$3,600	\$1,300	\$0	\$1,300
363270	Culture & Recreation Impact Fees - Residential	\$148,979	\$360,000	\$78,000	\$78,000	\$187,200	\$0	\$187,200
381600	<u>70105</u> Transfer from Other (#316)	\$0	\$0	\$108,500	\$108,500	\$0	\$0	\$0
381600	<u>70106</u> Transfer from Other Funds (#314)	\$0	\$0	\$1,707	\$1,149	\$0	\$0	\$0
TOTAL REVENUES		\$157,873	\$363,600	\$191,807	\$191,249	\$188,500	\$0	\$188,500
EXPENDITURES								
53680	Unrecognized Gain/Loss	(\$8)	\$0	\$0	\$0	\$0	\$0	\$0
53180	Consulting	\$0	\$0	\$3,148	\$3,148	\$0	\$0	\$0
Total Operating		(\$8)	\$0	\$3,148	\$3,148	\$0	\$0	\$0
58125	<u>70105</u> Transfer to Other Funds (Senior Ctr #316)	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0
58125	<u>70109</u> Transfer to Other Funds (Trotwood #315)	\$17,300	\$232,700	\$285,000	\$285,000	\$0	\$0	\$0
Total Transfers		\$267,300	\$232,700	\$285,000	\$285,000	\$0	\$0	\$0
64000	Equipment-General	\$119,726	\$0	\$0	\$0	\$0	\$0	\$0
64400	Machinery	\$31,250	\$0	\$0	\$0	\$0	\$0	\$0
65000	<u>70014</u> CIP (CWP Phase II Expansion)	\$0	\$0	\$0	\$0	\$0	\$50,000	\$50,000
65000	<u>70107</u> CIP (Splash Pad Pavillion)	\$2,073	\$0	\$0	\$0	\$0	\$0	\$0
Total Capital		\$153,049	\$0	\$0	\$0	\$0	\$50,000	\$50,000
TOTAL EXPENDITURES		\$420,341	\$232,700	\$288,148	\$288,148	\$0	\$50,000	\$50,000
CHANGE IN FUND BALANCE								
FUND BALANCE - October 1		\$373,519	\$27,117	\$111,051	\$111,051	\$14,152		\$14,152
Appropriation TO (FROM) Fund Balance		(\$262,468)	\$130,900	(\$96,341)	(\$96,899)	\$188,500	(\$50,000)	\$138,500
FUND BALANCE - September 30		\$111,051	\$158,017	\$14,710	\$14,152	\$202,652		\$152,652

Discussion Stage --

CWP Phase II Expansion:	
Restroom/Storage Building, Walkway (Water, Sewer and Elect Lines)	\$500,000
Less FRDAP grant (applied for and approved)	(\$200,000)
Additional Funding Need	\$300,000

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES								
361100	Interest Earned	\$45,407	\$41,000	\$41,000	\$32,000	\$17,200	\$0	\$17,200
381600	Transfer from Other Funds (#314)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
363220	Residential Impact (prev all-inclusive 363290)	\$142,493	\$210,000	\$46,000	\$46,000	\$110,000	\$0	\$110,000
363221	Commercial Impact Fees	\$0	\$0	\$38,000	\$38,000	\$90,000	\$0	\$90,000
TOTAL REVENUES		\$187,900	\$251,000	\$125,000	\$116,000	\$217,200	\$0	\$217,200
EXPENDITURES								
53180	Consulting	\$0	\$0	\$8,148	\$8,148	\$0	\$0	\$0
53680	Unrecognized Gain/Loss	(\$41)	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating		(\$41)	\$0	\$8,148	\$8,148	\$0	\$0	\$0
58125	50002 T/fer to Other Funds (HMGP #314)	\$9,723	\$0	\$2,895	\$2,895	\$0	\$0	\$0
Total Transfers		\$9,723	\$0	\$2,895	\$2,895	\$0	\$0	\$0
65000	50001 CIP - New Fire Station (Design)	\$2,502	\$30,000	\$24,352	\$0	\$0	\$0	\$0
Total Capital		\$2,502	\$30,000	\$24,352	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES		\$12,184	\$30,000	\$35,395	\$11,043	\$0	\$0	\$0
CHANGE IN FUND BALANCE								
FUND BALANCE - October 1		\$756,558	\$917,184	\$932,274	\$932,274	\$1,037,231		\$1,037,231
Appropriation TO (FROM) Fund Balance		\$175,716	\$221,000	\$89,605	\$104,957	\$217,200	\$0	\$217,200
FUND BALANCE - September 30		\$932,274	\$1,138,184	\$1,021,879	\$1,037,231	\$1,254,431		\$1,254,431

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

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES								
347261	Billed Services-Medical Transport (Net)	\$465,711	\$500,000	\$500,000	\$475,000	\$0	\$0	\$0
54505	Bad Debt Expense	(\$93,045)	(\$100,000)	(\$100,000)	(\$100,000)	\$0	\$0	\$0
361100	Interest Earned	\$16,119	\$16,200	\$16,200	\$15,600	\$10,200	\$0	\$10,200
369300	Settlements/Collections	\$1,500	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES		\$390,285	\$416,200	\$416,200	\$390,600	\$10,200	\$0	\$10,200
EXPENDITURES								
2600	Medical Transport - Operating	\$200,758	\$285,432	\$123,072	\$126,310	\$5,000	\$0	\$5,000
2610	Medical Transport - EMS Administration	\$89,779	\$96,945	\$97,455	\$94,845	\$354	\$0	\$354
TOTAL EXPENDITURES		\$290,537	\$382,377	\$220,527	\$221,155	\$5,354	\$0	\$5,354
CHANGE IN FUND BALANCE								
FUND BALANCE - October 1		\$402,549	\$402,424	\$502,297	\$502,297	\$671,742		\$671,742
Appropriation TO (FROM) Fund Balance		\$99,748	\$33,823	\$195,673	\$169,445	\$4,846	\$0	\$4,846
FUND BALANCE - September 30		\$502,297	\$436,247	\$697,970	\$671,742	\$676,588		\$676,588

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
	Total Payroll	\$0	\$0	\$0	\$0	\$0	\$0	\$0
53410	Billing Services Costs	\$27,302	\$30,000	\$30,000	\$27,000	\$5,000	\$0	\$5,000
53680	Unrecognized Gain/Loss	(\$14)	\$0	\$0	\$0	\$0	\$0	\$0
54110	81003 Telephone - Markoly	\$0	\$0	\$4,460	\$4,460	\$0	\$0	\$0
54633	Maint Agree & Contracts	\$250	\$5,500	\$5,500	\$6,000	\$0	\$0	\$0
54650	Repair & Maintenance - Vehicles	\$21,316	\$17,000	\$17,000	\$17,000	\$0	\$0	\$0
55210	Fuel & Oil	\$10,777	\$13,000	\$13,000	\$15,000	\$0	\$0	\$0
55220	Tires & Filters	\$1,797	\$3,000	\$2,200	\$2,200	\$0	\$0	\$0
55230	Operating Supplies	\$49,110	\$50,432	\$46,262	\$50,000	\$0	\$0	\$0
55270	Small Tools & Equipment	\$5,571	\$4,500	\$4,500	\$4,500	\$0	\$0	\$0
55432	Employee Reimbursement - Other	\$0	\$0	\$150	\$150	\$0	\$0	\$0
	Total Operating	\$116,109	\$123,432	\$123,072	\$126,310	\$5,000	\$0	\$5,000
58130	Transfer to General Fund (Fire Truck)	\$0	\$162,000	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$162,000	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$61,139	\$0	\$0	\$0	\$0	\$0	\$0
64100	Vehicles	\$23,510	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$84,649	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES	\$200,758	\$285,432	\$123,072	\$126,310	\$5,000	\$0	\$5,000

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

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$60,977	\$63,086	\$63,086	\$63,086	\$248	\$0	\$248
51210	Sick Leave Purchase	\$1,156	\$1,197	\$1,197	\$1,197	\$5	\$0	\$5
51214	Overtime Salaries	\$0	\$0	\$0	\$0	\$4	\$0	\$4
52110	F.I.C.A. Taxes-City Portion	\$4,347	\$4,917	\$4,958	\$4,958	\$20	\$0	\$20
52310	Health/Life Insurance	\$6,484	\$6,664	\$6,664	\$6,664	\$30	\$0	\$30
52320	Workers' Comp. Insurance	\$2,693	\$2,322	\$2,322	\$2,322	\$9	\$0	\$9
52330	Pension Expense	\$7,961	\$8,678	\$8,678	\$8,678	\$38	\$0	\$38
	Total Payroll	\$83,618	\$86,864	\$86,905	\$86,905	\$354	\$0	\$354
53140	Pre-Employment/Physicals	\$300	\$450	\$450	\$450	\$0	\$0	\$0
54010	Travel & Per Diem	\$946	\$1,500	\$1,500	\$1,000	\$0	\$0	\$0
54110	Telephone	\$90	\$581	\$890	\$890	\$0	\$0	\$0
54630	Repair & Maint. - Equipment	\$1,950	\$3,000	\$2,710	\$1,000	\$0	\$0	\$0
54730	Printing Expense	\$523	\$450	\$1,250	\$1,250	\$0	\$0	\$0
55230	Operating Supplies	\$297	\$400	\$400	\$200	\$0	\$0	\$0
55240	Uniforms	\$495	\$500	\$500	\$450	\$0	\$0	\$0
55411	Dues & Registrations	\$1,560	\$1,200	\$1,200	\$1,200	\$0	\$0	\$0
55440	Certification Expense - HRS	\$0	\$2,000	\$1,650	\$1,500	\$0	\$0	\$0
	Total Operating	\$6,161	\$10,081	\$10,550	\$7,940	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES	\$89,779	\$96,945	\$97,455	\$94,845	\$354	\$0	\$354

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES								
314100	Electric Utility Tax	\$1,916,949	\$1,900,000	\$1,900,000	\$1,958,000	\$1,960,000	\$0	\$1,960,000
314300	Water Utility Tax	\$300,974	\$338,000	\$338,000	\$305,000	\$310,000	\$0	\$310,000
314400	Gas Utility Tax	\$33,466	\$35,000	\$35,000	\$35,000	\$35,000	\$0	\$35,000
314800	Propane Gas Utility Tax	\$25,246	\$25,000	\$25,000	\$25,000	\$25,000	\$0	\$25,000
315000	Comm Service Tax (previously #314600)	\$1,642,968	\$1,693,485	\$1,658,485	\$1,658,485	\$1,798,500	\$0	\$1,798,500
361100	Interest Earned	(\$11,082)	\$0	\$0	\$0	\$0	\$0	\$0
53680	Unrecognized Gain/Loss	(\$10)	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES		\$3,908,511	\$3,991,485	\$3,956,485	\$3,981,485	\$4,128,500	\$0	\$4,128,500
EXPENDITURES								
Total Operating		\$0	\$0	\$0	\$0	\$0	\$0	\$0
58130	Transfers to General Fund	\$3,424,813	\$3,486,285	\$3,451,285	\$3,476,285	\$3,626,500	\$0	\$3,626,500
58140	Transfer to #206 - Debt Service	\$324,645	\$440,000	\$440,000	\$440,000	\$429,000	\$0	\$429,000
58140	Transfer to #215 - Debt Service	\$185,150	\$65,200	\$65,200	\$65,200	\$73,000	\$0	\$73,000
Total Transfers		\$3,934,608	\$3,991,485	\$3,956,485	\$3,981,485	\$4,128,500	\$0	\$4,128,500
TOTAL EXPENDITURES		\$3,934,608	\$3,991,485	\$3,956,485	\$3,981,485	\$4,128,500	\$0	\$4,128,500
CHANGE IN FUND BALANCE								
FUND BALANCE - October 1		\$26,097	\$0	\$0	\$0	\$0	\$0	\$0
Appropriation TO (FROM) Fund Balance		(\$26,097)	\$0	\$0	\$0	\$0	\$0	\$0
FUND BALANCE - September 30		\$0	\$0	\$0	\$0	\$0	\$0	\$0

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES								
323100	Progress Energy Franchise Fee (prev#313100)	\$1,759,245	\$1,790,000	\$1,790,000	\$1,736,440	\$1,720,000	\$0	\$1,720,000
361100	Interest Earned	(\$724)	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES		\$1,758,521	\$1,790,000	\$1,790,000	\$1,736,440	\$1,720,000	\$0	\$1,720,000
EXPENDITURES								
Total Operating		\$0	\$0	\$0	\$0	\$0	\$0	\$0
58130	Transfer to General Fund	\$1,248,726	\$1,284,800	\$1,284,800	\$1,231,240	\$1,218,000	\$0	\$1,218,000
58140	Transfer to #206 - Debt Service	\$324,645	\$440,000	\$440,000	\$440,000	\$429,000	\$0	\$429,000
58140	Transfer to #215 - Debt Service	\$185,150	\$65,200	\$65,200	\$65,200	\$73,000	\$0	\$73,000
Total Transfers		\$1,758,521	\$1,790,000	\$1,790,000	\$1,736,440	\$1,720,000	\$0	\$1,720,000
TOTAL EXPENDITURES		\$1,758,521	\$1,790,000	\$1,790,000	\$1,736,440	\$1,720,000	\$0	\$1,720,000
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 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES								
363120	Assessment Collections	\$0	\$2,375,000	\$1,100,000	\$1,101,500	\$283,721	\$0	\$283,721
TOTAL REVENUES		\$0	\$2,375,000	\$1,100,000	\$1,101,500	\$283,721	\$0	\$283,721
EXPENDITURES								
53211	Assessment Services	\$0	\$0	\$30,000	\$30,000	\$1,500	\$0	\$1,500
Total Operating		\$0	\$0	\$30,000	\$30,000	\$1,500	\$0	\$1,500
58130	Transfer to General Fund - Fire Operations	\$0	\$1,973,000	\$1,070,000	\$1,070,000	\$283,721	\$0	\$283,721
58130	Transfer to General Fund - Fire Truck	\$0	\$208,000	\$0	\$0	\$0	\$0	\$0
58130	Transfer to General Fund - Assess Collections	\$0	\$194,000	\$0	\$0	\$0	\$0	\$0
Total Transfers		\$0	\$2,375,000	\$1,070,000	\$1,070,000	\$283,721	\$0	\$283,721
TOTAL EXPENDITURES		\$0	\$2,375,000	\$1,100,000	\$1,100,000	\$285,221	\$0	\$285,221
CHANGE IN FUND BALANCE								
FUND BALANCE - October 1		\$0	\$0	\$0	\$0	\$1,500		\$1,500
Appropriation TO (FROM) Fund Balance		\$0	\$0	\$0	\$1,500	(\$1,500)	\$0	(\$1,500)
FUND BALANCE - September 30		\$0	\$0	\$0	\$1,500	\$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 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES								
361000	Interest and Other Earnings (incr prin/receivable:	\$103,174	\$0	\$0	\$0	\$0	\$0	\$0
361100	Interest Earned	\$8,964	\$6,900	\$6,900	\$6,000	\$2,800	\$0	\$2,800
361101	Interest Earned - County	\$239	\$0	\$0	\$250	\$225	\$0	\$225
363110	Assessment Collections (prev 315100)	\$50,000	\$165,800	\$165,800	\$165,800	\$165,800	\$0	\$165,800
369101	Misc. Revenue	\$2,738	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES		\$165,115	\$172,700	\$172,700	\$172,050	\$168,825	\$0	\$168,825
EXPENDITURES								
53130	Trustee Fees	\$431	\$450	\$450	\$450	\$450	\$0	\$450
53211	Administration Fees	\$0	\$3,947	\$3,947	\$3,947	\$3,966	\$0	\$3,966
53410	Contractual Services Cost	\$773	\$3,450	\$3,450	\$900	\$900	\$5,500	\$6,400
53680	Unrecognized Gain/Loss	(\$8)	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating		\$1,196	\$7,847	\$7,847	\$5,297	\$5,316	\$5,500	\$10,816
57110	Debt Service - Principal	\$50,000	\$50,000	\$50,000	\$50,000	\$55,000	\$0	\$55,000
57210	Debt Service - Interest	\$104,287	\$102,100	\$102,100	\$102,062	\$99,750	\$0	\$99,750
Total Debt Service		\$154,287	\$152,100	\$152,100	\$152,062	\$154,750	\$0	\$154,750
Total Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES		\$155,483	\$159,947	\$159,947	\$157,359	\$160,066	\$5,500	\$165,566
CHANGE IN FUND BALANCE								
FUND BALANCE - October 1		\$162,084	\$167,594	\$171,716	\$171,716	\$186,407		\$186,407
Appropriation TO (FROM) Fund Balance		\$9,632	\$12,753	\$12,753	\$14,691	\$8,759	(\$5,500)	\$3,259
FUND BALANCE - September 30		\$171,716	\$180,347	\$184,469	\$186,407	\$195,166		\$189,666

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 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES								
361000	Interest and Other Earnings * (prin/receivables)	\$16,049	\$0	\$0	\$0	\$0	\$0	\$0
361100	Interest Earned	\$1,034	\$500	\$360	\$360	\$75	\$0	\$75
361101	County Interest Earned	\$61	\$50	\$50	\$50	\$75	\$0	\$75
363110	Assessment Collections * (prev 315100)	\$14,670	\$40,600	\$40,600	\$40,600	\$40,600	\$0	\$40,600
369101	Misc Revenue * (principal/interest)	\$10,485	\$0	\$0	\$0	\$0	\$0	\$0
363300	Prepaid Assessments	\$132	\$0	\$0	\$125	\$0	\$0	\$0
TOTAL REVENUES		\$42,431	\$41,150	\$41,010	\$41,135	\$40,750	\$0	\$40,750
EXPENDITURES								
53211	Administration Fees	\$0	\$642	\$642	\$642	\$756	\$0	\$756
53410	Billing Services Cost	\$203	\$850	\$100	\$30	\$500	\$0	\$500
53680	Unrecognized Gain/Loss	(\$1)	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating		\$202	\$1,492	\$742	\$672	\$1,256	\$0	\$1,256
57110	Debt Service - Principal	\$22,700	\$17,500	\$28,200	\$28,200	\$18,550	\$0	\$18,550
57210	Debt Service - Interest	\$19,388	\$13,500	\$13,087	\$13,200	\$12,550	\$0	\$12,550
Total Debt Service		\$42,088	\$31,000	\$41,287	\$41,400	\$31,100	\$0	\$31,100
Total Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES		\$42,290	\$32,492	\$42,029	\$42,072	\$32,356	\$0	\$32,356
CHANGE IN FUND BALANCE								
FUND BALANCE - October 1		\$1,264	\$559	\$1,405	\$1,405	\$468		\$468
Appropriation TO (FROM) Fund Balance		\$141	\$8,658	(\$1,019)	(\$937)	\$8,394	\$0	\$8,394
FUND BALANCE - September 30		\$1,405	\$9,217	\$386	\$468	\$8,862		\$8,862

* Due to the structure of this debt service instrument, the 2007 special assessment revenues of \$41,204 are required by GASB to have the distinctive accounting treatment represented herein.

Annual Maintenance Assessment Phase I - \$126.00 per ERU through fiscal year 2011-2012
(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 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES								
334990	30096 Other State Grants (Dep't of Forestry)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
361100	Interest	\$21,057	\$8,700	\$8,700	\$12,000	\$5,650	\$0	\$5,650
361101	Interest - County	\$342	\$500	\$500	\$800	\$800	\$0	\$800
363120	Assessment Collections (Phase I)	\$220,432	\$0	\$0	\$0	\$0	\$0	\$0
363120	Assessment Collections (Phase I and II)	\$0	\$520,000	\$520,000	\$520,000	\$520,000	\$0	\$520,000
381305	T/fer from TLBD (TLBD Ph II Maint - #185)	\$0	\$114,485	\$167,479	\$167,478	\$0	\$0	\$0
TOTAL REVENUES		\$241,831	\$643,685	\$696,679	\$700,278	\$526,450	\$0	\$526,450
EXPENDITURES								
53111	Other Legal	\$113	\$0	\$0	\$120	\$0	\$0	\$0
53211	Administrative Fees	\$21,686	\$9,316	\$9,316	\$9,316	\$9,588	\$0	\$9,588
53410	Billing Services Cost	\$2,141	\$10,838	\$10,838	\$5,000	\$7,600	\$0	\$7,600
53680	Unrecognized Gain/Loss	(\$19)	\$0	\$0	\$0	\$0	\$0	\$0
54310	Utility Services	\$43,203	\$45,000	\$45,000	\$44,000	\$50,000	\$0	\$50,000
54330	Street Lighting	\$37,266	\$207,000	\$207,000	\$205,000	\$235,000	\$0	\$235,000
54686	Repairs & Maint - Landscape	\$122,208	\$135,000	\$135,000	\$135,000	\$135,000	\$0	\$135,000
54693	Repairs & Maint - Fountains	\$14,303	\$20,000	\$20,000	\$17,000	\$15,000	\$0	\$15,000
54695	Repairs & Maint - Signs & Walls	\$15,566	\$35,000	\$35,000	\$30,000	\$35,000	\$0	\$35,000
54730	Printing Expense	\$5,637	\$0	\$0	\$0	\$0	\$0	\$0
54920	Legal Advertising	\$316	\$0	\$0	\$0	\$0	\$0	\$0
55230	Clerk Supplies	\$0	\$100	\$100	\$100	\$100	\$0	\$100
59310	Statutory Reserve	\$0	\$14,494	\$14,494	\$0	\$22,187	\$0	\$22,187
Total Operating		\$262,420	\$476,748	\$476,748	\$445,536	\$509,475	\$0	\$509,475
58130	Transfer to General - Insurance	\$10,395	\$12,474	\$8,865	\$8,865	\$9,000	\$0	\$9,000
58130	Transfer to General - Clerk Fees *	\$3,800	\$3,800	\$3,800	\$3,800	\$3,600	\$0	\$3,600
58130	Transfer to General - Beautification	\$41,000	\$44,000	\$44,000	\$44,000	\$50,400	\$0	\$50,400
Total Transfers		\$55,195	\$60,274	\$56,665	\$56,665	\$63,000	\$0	\$63,000
TOTAL EXPENDITURES		\$317,615	\$537,022	\$533,413	\$502,201	\$572,475	\$0	\$572,475
CHANGE IN FUND BALANCE								
FUND BALANCE - October 1		\$278,052	\$164,320	\$202,268	\$202,268	\$400,345		\$400,345
Appropriation TO (FROM) Fund Balance		(\$75,784)	\$106,663	\$163,266	\$198,077	(\$46,025)	\$0	(\$46,025)
FUND BALANCE - September 30		\$202,268	\$270,983	\$365,534	\$400,345	\$354,320		\$354,320

* = Clerk time 10 hours per month at overtime rate inclusive of benefits (\$250/meeting)

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 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES								
361100	Interest	\$3,136	\$0	\$2,073	\$2,072	\$0	\$0	\$0
361101	Interest - County	\$300	\$0	\$0	\$0	\$0	\$0	\$0
363120	Assessment Collections (Phase II)	\$199,139	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES		\$202,575	\$0	\$2,073	\$2,072	\$0	\$0	\$0
EXPENDITURES								
53680	Unrecognized Gain/Loss	(\$3)	\$0	\$0	\$0	\$0	\$0	\$0
54330	Street Lighting	\$37,172	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$37,169	\$0	\$0	\$0	\$0	\$0	\$0
58125	Residual Equity T/fer to Other (TLBD Maint #184)	\$0	\$114,485	\$167,479	\$167,478	\$0	\$0	\$0
	Total Transfers	\$0	\$114,485	\$167,479	\$167,478	\$0	\$0	\$0
TOTAL EXPENDITURES		\$37,169	\$114,485	\$167,479	\$167,478	\$0	\$0	\$0
CHANGE IN FUND BALANCE								
FUND BALANCE - October 1		\$0	\$114,485	\$165,406	\$165,406	\$0		\$0
Appropriation TO (FROM) Fund Balance		\$165,406	(\$114,485)	(\$165,406)	(\$165,406)	\$0	\$0	\$0
FUND BALANCE - September 30		\$165,406	\$0	\$0	\$0	\$0		\$0

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES								
361100	Interest Earned	\$17,681	\$1,500	\$1,500	\$6,500	\$280	\$0	\$280
369101	30115 Misc Revenue (Lighting Relocation)	\$0	\$1,000	\$1,000	\$0	\$0	\$0	\$0
TOTAL REVENUES		\$17,681	\$2,500	\$2,500	\$6,500	\$280	\$0	\$280
EXPENDITURES								
53680	Unrecognized Gain/Loss	(\$16)	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating		(\$16)	\$0	\$0	\$0	\$0	\$0	\$0
Total Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
65000	30105 CIP - Signage	\$0	\$224,000	\$224,000	\$200,000	\$37,525	\$0	\$37,525
65000	30106 CIP - Lighting	\$153,537	\$33,000	\$33,000	\$32,079	\$0	\$0	\$0
65000	30115 CIP - Lighting Relocation	\$0	\$1,000	\$1,000	\$0	\$0	\$0	\$0
Total Capital		\$153,537	\$258,000	\$258,000	\$232,079	\$37,525	\$0	\$37,525
TOTAL EXPENDITURES		\$153,521	\$258,000	\$258,000	\$232,079	\$37,525	\$0	\$37,525
CHANGE IN FUND BALANCE								
FUND BALANCE - October 1		\$398,694	\$256,844	\$262,854	\$262,854	\$37,275		\$37,275
Appropriation TO (FROM) Fund Balance		(\$135,840)	(\$255,500)	(\$255,500)	(\$225,579)	(\$37,245)	\$0	(\$37,245)
FUND BALANCE - September 30		\$262,854	\$1,344	\$7,354	\$37,275	\$30		\$30

Annual Maintenance Assessment - \$57 per ERU through fiscal year 2011-2012
(legal maximum - \$63.00 per ERU)

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES								
361100	Interest	\$1,970	\$400	\$400	\$1,100	\$320	\$0	\$320
361101	Interest - County	\$56	\$0	\$0	\$80	\$100	\$0	\$100
363120	Assessment Collections	\$38,053	\$52,870	\$52,870	\$52,870	\$52,940	\$0	\$52,940
369305	Insurance Proceeds (prev #364200)	\$2,300	\$0	\$4,700	\$4,700	\$0	\$0	\$0
TOTAL REVENUES		\$42,379	\$53,270	\$57,970	\$58,750	\$53,360	\$0	\$53,360
EXPENDITURES								
53111	Legal	\$113	\$0	\$0	\$0	\$0	\$0	\$0
53211	Administration Fees	\$15,950	\$9,316	\$9,316	\$9,316	\$9,588	\$0	\$9,588
53410	Billing Services Cost	\$198	\$1,100	\$1,100	\$500	\$850	\$0	\$850
53680	Unrecognized Gain/Loss	(\$2)	\$0	\$0	\$0	\$0	\$0	\$0
54310	Utility Services	\$2,409	\$2,800	\$2,800	\$3,200	\$3,800	\$0	\$3,800
54682	Repairs & Maint - Grounds	\$16,194	\$20,000	\$20,000	\$20,000	\$20,500	\$0	\$20,500
54695	Repairs & Maint - Sign/Walls	\$3,480	\$4,500	\$9,200	\$8,830	\$4,000	\$0	\$4,000
54730	Printing Expense	\$1,169	\$0	\$0	\$0	\$0	\$0	\$0
54920	Legal Advertising	\$315	\$0	\$0	\$0	\$0	\$0	\$0
55230	Clerk Supplies	\$0	\$50	\$50	\$0	\$50	\$0	\$50
59310	Statutory Reserve	\$0	\$2,200	\$2,200	\$0	\$2,200	\$0	\$2,200
Total Operating		\$39,826	\$39,966	\$44,666	\$41,846	\$40,988	\$0	\$40,988
58130	Transfer to General Fund - Insurance	\$2,409	\$2,890	\$1,893	\$1,893	\$2,000	\$0	\$2,000
58130	Transfer to General Fund - Clerk Fees *	\$1,900	\$1,900	\$1,900	\$1,900	\$1,000	\$0	\$1,000
58130	Transfer to Gen Fund - Beautification	\$6,750	\$7,500	\$7,500	\$7,500	\$10,200	\$0	\$10,200
Total Transfers		\$11,059	\$12,290	\$11,293	\$11,293	\$13,200	\$0	\$13,200
TOTAL EXPENDITURES		\$50,885	\$52,256	\$55,959	\$53,139	\$54,188	\$0	\$54,188
CHANGE IN FUND BALANCE								
FUND BALANCE - October 1		\$24,893	\$9,664	\$16,387	\$16,387	\$21,998		\$21,998
Appropriation TO (FROM) Fund Balance		(\$8,506)	\$1,014	\$2,011	\$5,611	(\$828)	\$0	(\$828)
FUND BALANCE - September 30		\$16,387	\$10,678	\$18,398	\$21,998	\$21,170		\$21,170

* Clerk time 8 hours per quarter at overtime rate and inclusive of benefits (\$250 per quarterly meeting)

Annual Capital Assessment - \$72 per ERU through fiscal year 2011-2012
(legal maximum - \$72.00 per ERU)

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES								
361000	Interest and Other Earnings * (prin/receivables)	\$23,218	\$0	\$0	\$0	\$0	\$0	\$0
361100	Interest	\$897	\$50	\$50	\$200	\$50	\$0	\$50
361101	Interest - County	\$88	\$0	\$0	\$80	\$75	\$0	\$75
363110	Assessment Collections * (prev 315100)	\$13,685	\$58,560	\$58,560	\$58,560	\$58,650	\$0	\$58,650
369101	Misc Revenue * (principal/interest)	\$21,161	\$0	\$0	\$0	\$0	\$0	\$0
381302	Transfer from Oak Forest Capital (residual equity)	\$0	\$0	\$0	\$0	\$17,477	\$0	\$17,477
TOTAL REVENUES		\$59,049	\$58,610	\$58,610	\$58,840	\$76,252	\$0	\$76,252
EXPENDITURES								
53211	Administration Fees	\$0	\$4,589	\$4,589	\$4,589	\$4,722	\$0	\$4,722
53410	Billing Services Cost	\$287	\$1,220	\$1,220	\$275	\$500	\$0	\$500
Total Operating		\$287	\$5,809	\$5,809	\$4,864	\$5,222	\$0	\$5,222
57110	Debt Service - Principal	\$39,650	\$33,510	\$33,510	\$33,810	\$35,300	\$20,000	\$55,300
57210	Debt Service - Interest	\$19,844	\$18,500	\$18,500	\$18,200	\$16,750	\$0	\$16,750
Total Debt Service		\$59,494	\$52,010	\$52,010	\$52,010	\$52,050	\$20,000	\$72,050
Total Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES		\$59,781	\$57,819	\$57,819	\$56,874	\$57,272	\$20,000	\$77,272
CHANGE IN FUND BALANCE								
FUND BALANCE - October 1		\$2,442	\$1,217	\$1,710	\$1,710	\$3,676		\$3,676
Appropriation TO (FROM) Fund Balance		(\$732)	\$791	\$791	\$1,966	\$18,980	(\$20,000)	(\$1,020)
FUND BALANCE - September 30		\$1,710	\$2,008	\$2,501	\$3,676	\$22,656		\$2,656

* Due to the structure of this debt service instrument, the 2007 special assessment revenues of \$58,064 are required by GASB to have the distinctive accounting treatment represented herein.

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES								
361100	Interest	\$2,027	\$375	\$375	\$2,200	\$130	\$0	\$130
TOTAL REVENUES		\$2,027	\$375	\$375	\$2,200	\$130	\$0	\$130
EXPENDITURES								
53680	Unrecognized Gain/Loss	(\$2)	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating		(\$2)	\$0	\$0	\$0	\$0	\$0	\$0
58125	Transfer to Other Funds (Oak Forest Debt Svc)	\$0	\$0	\$0	\$0	\$17,477	\$0	\$17,477
Total Transfers		\$0	\$0	\$0	\$0	\$17,477	\$0	\$17,477
65000	<u>30052</u> Construction in Progress	\$1,740	\$34,500	\$34,500	\$23,348	\$0	\$0	\$0
Total Capital		\$1,740	\$34,500	\$34,500	\$23,348	\$0	\$0	\$0
TOTAL EXPENDITURES		\$1,738	\$34,500	\$34,500	\$23,348	\$17,477	\$0	\$17,477
CHANGE IN FUND BALANCE								
FUND BALANCE - October 1		\$38,206	\$35,556	\$38,495	\$38,495	\$17,347		\$17,347
Appropriation TO (FROM) Fund Balance		\$289	(\$34,125)	(\$34,125)	(\$21,148)	(\$17,347)	\$0	(\$17,347)
FUND BALANCE - September 30		\$38,495	\$1,431	\$4,370	\$17,347	\$0		\$0

The series 2003 bond refunded the series 1993 bond during fiscal year 2002-2003

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES								
361100	Interest Earned	\$14,442	\$15,000	\$15,000	\$8,000	\$10,000	\$0	\$10,000
381001	Transfer from Public Service Tax Fund	\$324,645	\$440,000	\$440,000	\$440,000	\$429,000	\$0	\$429,000
381002	Transfer from Electric Franchise Fee Fund	\$324,645	\$440,000	\$440,000	\$440,000	\$429,000	\$0	\$429,000
TOTAL REVENUES		\$663,732	\$895,000	\$895,000	\$888,000	\$868,000	\$0	\$868,000
EXPENDITURES								
53130	Trustee Fees	\$0	\$1,000	\$1,000	\$0	\$1,000	\$0	\$1,000
53680	Unrecognized Gain/Loss	(\$13)	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating		(\$13)	\$1,000	\$1,000	\$0	\$1,000	\$0	\$1,000
57110	Debt Service - Principal	\$150,000	\$380,000	\$380,000	\$380,000	\$625,000	\$0	\$625,000
57210	Debt Service - Interest	\$270,535	\$264,300	\$264,300	\$264,300	\$251,750	\$0	\$251,750
57310	Bond Issuance Costs	\$0	\$500	\$500	\$500	\$500	\$0	\$500
Total Debt Service		\$420,535	\$644,800	\$644,800	\$644,800	\$877,250	\$0	\$877,250
Total Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES		\$420,522	\$645,800	\$645,800	\$644,800	\$878,250	\$0	\$878,250
CHANGE IN FUND BALANCE								
FUND BALANCE - October 1		\$295,833	\$533,073	\$539,043	\$539,043	\$782,243		\$782,243
Appropriation TO (FROM) Fund Balance		\$243,210	\$249,200	\$249,200	\$243,200	(\$10,250)	\$0	(\$10,250)
FUND BALANCE - September 30		\$539,043	\$782,273	\$788,243	\$782,243	\$771,993		\$771,993

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES								
361100	Interest Earned	\$11,554	\$6,000	\$6,000	\$6,000	\$1,500	\$0	\$1,500
381001	Transfer from Public Service Tax Fund	\$185,150	\$65,200	\$65,200	\$65,200	\$73,000	\$0	\$73,000
381002	Transfer from Electric Franchise Fee Fund	\$185,150	\$65,200	\$65,200	\$65,200	\$73,000	\$0	\$73,000
TOTAL REVENUES		\$381,854	\$136,400	\$136,400	\$136,400	\$147,500	\$0	\$147,500
EXPENDITURES								
53130	Trustee Fees	\$500	\$1,200	\$1,200	\$1,200	\$1,200	\$0	\$1,200
53680	Unrecognized Gain/Loss	(\$10)	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating		\$490	\$1,200	\$1,200	\$1,200	\$1,200	\$0	\$1,200
57110	Debt Service - Principal	\$470,000	\$270,000	\$270,000	\$270,000	\$55,000	\$0	\$55,000
57210	Debt Service - Interest	\$110,490	\$93,600	\$93,600	\$93,600	\$86,100	\$0	\$86,100
Total Debt Service		\$580,490	\$363,600	\$363,600	\$363,600	\$141,100	\$0	\$141,100
Total Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES		\$580,980	\$364,800	\$364,800	\$364,800	\$142,300	\$0	\$142,300
CHANGE IN FUND BALANCE								
FUND BALANCE - October 1		\$544,576	\$342,176	\$345,450	\$345,450	\$117,050		\$117,050
Appropriation TO (FROM) Fund Balance		(\$199,126)	(\$228,400)	(\$228,400)	(\$228,400)	\$5,200	\$0	\$5,200
FUND BALANCE - September 30		\$345,450	\$113,776	\$117,050	\$117,050	\$122,250		\$122,250

Millage Rate per Fiscal Year 0.1100 0.1022 0.1100 (based on declining property valuations from the Property Appraiser - DR 420)

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES								
311000	Voted Ad Valorem Taxes	\$212,077	\$217,936	\$217,936	\$215,000	\$213,267	\$0	\$213,267
361100	Interest	\$7,323	\$1,700	\$1,700	\$3,500	\$2,100	\$0	\$2,100
361101	Interest - County	\$326	\$350	\$350	\$250	\$300	\$0	\$300
TOTAL REVENUES		\$219,726	\$219,986	\$219,986	\$218,750	\$215,667	\$0	\$215,667
EXPENDITURES								
53130	Trustee Fees	\$431	\$500	\$500	\$500	\$500	\$0	\$500
53680	Unrecognized Gain/Loss	(\$7)	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating		\$424	\$500	\$500	\$500	\$500	\$0	\$500
57110	Debt Service - Principal	\$70,000	\$70,000	\$70,000	\$70,000	\$75,000	\$0	\$75,000
57210	Debt Service - Interest	\$153,473	\$151,100	\$151,100	\$151,100	\$148,500	\$0	\$148,500
Total Debt Service		\$223,473	\$221,100	\$221,100	\$221,100	\$223,500	\$0	\$223,500
Total Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES		\$223,897	\$221,600	\$221,600	\$221,600	\$224,000	\$0	\$224,000
CHANGE IN FUND BALANCE								
FUND BALANCE - October 1		\$51,743	\$44,986	\$47,572	\$47,572	\$44,722		\$44,722
Appropriation TO (FROM) Fund Balance		(\$4,171)	(\$1,614)	(\$1,614)	(\$2,850)	(\$8,333)	\$0	(\$8,333)
FUND BALANCE - September 30		\$47,572	\$43,372	\$45,958	\$44,722	\$36,389		\$36,389

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES								
361100	Interest	\$603	\$500	\$500	\$300	\$230	\$0	\$230
381100	70105 Transfer in from General Fund (Sr Ctr Pool)	\$0	\$60,000	\$60,000	\$60,000	\$60,000	\$0	\$60,000
TOTAL REVENUES		\$603	\$60,500	\$60,500	\$60,300	\$60,230	\$0	\$60,230
EXPENDITURES								
Total Operating		\$0	\$0	\$0	\$0	\$0	\$0	\$0
57110	70105 Debt Service - Principal (Sr Ctr Pool)	\$0	\$40,000	\$40,000	\$30,082	\$40,000	\$0	\$40,000
57210	70105 Debt Service - Interest (Sr Ctr Pool)	\$0	\$22,000	\$20,000	\$5,450	\$40,000	\$0	\$40,000
Total Debt Service		\$0	\$62,000	\$60,000	\$35,532	\$80,000	\$0	\$80,000
Total Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES		\$0	\$62,000	\$60,000	\$35,532	\$80,000	\$0	\$80,000
CHANGE IN FUND BALANCE								
FUND BALANCE - October 1		\$42	\$30,042	\$645	\$645	\$25,413		\$25,413
Appropriation TO (FROM) Fund Balance		\$603	(\$1,500)	\$500	\$24,768	(\$19,770)	\$0	(\$19,770)
FUND BALANCE - September 30		\$645	\$28,542	\$1,145	\$25,413	\$5,643		\$5,643

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES								
361100	Interest Earned	\$123,729	\$19,000	\$19,000	\$36,000	\$7,400	\$0	\$7,400
366000	<u>30107</u> Donation (Rotary - Vet Mem) prev #361200	\$14,228	\$0	\$5,500	\$20,000	\$0	\$0	\$0
381600	Transfer from Other Funds (#115 Road Improve)	\$450,000	\$0	\$0	\$0	\$300,000	\$0	\$300,000
TOTAL REVENUES		\$587,957	\$19,000	\$24,500	\$56,000	\$307,400	\$0	\$307,400
EXPENDITURES								
53410	Contractual Services	\$5,000	\$0	\$0	\$0	\$0	\$0	\$0
53680	Unrecognized Gain/Loss	(\$112)	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating		\$4,888	\$0	\$0	\$0	\$0	\$0	\$0
58130	<u>24415</u> T/fer to General Fund (Proj Adm)	\$0	\$12,000	\$12,000	\$12,000	\$12,000	\$0	\$12,000
Total Transfers		\$0	\$12,000	\$12,000	\$12,000	\$12,000	\$0	\$12,000
63100	<u>30044</u> Infrastructure - 434 Village Walk	\$4,964	\$0	\$0	\$0	\$0	\$0	\$0
65000	<u>30045</u> CIP - Town Center Trail & Infrastructure	\$1,444,860	\$110,000	\$164,904	\$133,753	\$0	\$0	\$0
65000	<u>30107</u> CIP - Veterans' Memorial	\$0	\$105,146	\$131,874	\$135,000	\$0	\$0	\$0
65000	<u>70008</u> CIP - Magnolia Park	\$1,059	\$960,000	\$45,000	\$45,000	\$1,290,950	\$0	\$1,290,950
Total Capital		\$1,450,883	\$1,175,146	\$341,778	\$313,753	\$1,290,950	\$0	\$1,290,950
TOTAL EXPENDITURES		\$1,455,771	\$1,187,146	\$353,778	\$325,753	\$1,302,950	\$0	\$1,302,950
CHANGE IN FUND BALANCE								
FUND BALANCE - October 1		\$2,133,117	\$1,170,402	\$1,265,303	\$1,265,303	\$995,550		\$995,550
Appropriation TO (FROM) Fund Balance		(\$867,814)	(\$1,168,146)	(\$329,278)	(\$269,753)	(\$995,550)	\$0	(\$995,550)
FUND BALANCE - September 30		\$1,265,303	\$2,256	\$936,025	\$995,550	\$0		\$0

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES								
361100	Interest	\$52,555	\$40,900	\$40,900	\$37,000	\$15,500	\$0	\$15,500
362100	Rents	\$0	\$6,000	\$6,000	\$0	\$0	\$0	\$0
	TOTAL REVENUES	\$52,555	\$46,900	\$46,900	\$37,000	\$15,500	\$0	\$15,500
EXPENDITURES								
53680	Unrecognized Gain/Loss	(\$48)	\$0	\$0	\$0	\$0	\$0	\$0
54310	Utility Service	\$662	\$0	\$0	\$87	\$0	\$0	\$0
54310	<u>30108</u> Utility Service (154 Lori Ann)	\$0	\$500	\$500	\$1,000	\$1,500	\$0	\$1,500
54660	<u>30090</u> R&M - Buildings (123 Kristi Ann)	\$2,336	\$0	\$0	\$0	\$0	\$0	\$0
54660	<u>30108</u> R&M - Buildings (154 Lori Ann)	\$30,691	\$12,000	\$12,000	\$7,900	\$8,000	\$0	\$8,000
54682	<u>30108</u> R&M - Grounds (154 Lori Ann)	\$0	\$0	\$0	\$0	\$720	\$0	\$720
54905	<u>30108</u> Property Tax Expense (154 Lori Ann)	\$130	\$0	\$0	\$0	\$0	\$0	\$0
	Total Operating	\$33,771	\$12,500	\$12,500	\$8,987	\$10,220	\$0	\$10,220
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES	\$33,771	\$12,500	\$12,500	\$8,987	\$10,220	\$0	\$10,220
CHANGE IN FUND BALANCE								
	FUND BALANCE - October 1	\$982,205	\$996,369	\$1,000,989	\$1,000,989	\$1,029,002		\$1,029,002
	Appropriation TO (FROM) Fund Balance	\$18,784	\$34,400	\$34,400	\$28,013	\$5,280	\$0	\$5,280
	FUND BALANCE - September 30	\$1,000,989	\$1,030,769	\$1,035,389	\$1,029,002	\$1,034,282		\$1,034,282

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES								
361100	Interest Earned	\$82,108	\$13,000	\$13,000	\$30,000	\$8,000	\$0	\$8,000
381004	Transfer from Stormwater	\$100,000	\$150,000	\$150,000	\$150,000	\$100,000	\$0	\$100,000
381600	Transfer from Transportation Improvement Fund	\$50,000	\$100,000	\$100,000	\$100,000	\$100,000	\$0	\$100,000
381602	Transfer from Water & Sewer (3600)	\$750,000	\$300,000	\$300,000	\$300,000	\$0	\$0	\$0
TOTAL REVENUES		\$982,108	\$563,000	\$563,000	\$580,000	\$208,000	\$0	\$208,000
EXPENDITURES								
53680	Unrecognized Gain/Loss	(\$74)	\$0	\$0	\$0	\$0	\$0	\$0
55270	Small Tools and Equipment	\$10,027	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating		\$9,953	\$0	\$0	\$0	\$0	\$0	\$0
Total Transfers		\$0	\$0	\$0	\$0	\$0	\$0	\$0
65000	<u>30037</u> CIP - Utility/PW Facility	\$2,166,574	\$1,113,137	\$0	\$500	\$0	\$1,746,218	\$1,746,218
Total Capital		\$2,166,574	\$1,113,137	\$0	\$500	\$0	\$1,746,218	\$1,746,218
TOTAL EXPENDITURES		\$2,176,527	\$1,113,137	\$0	\$500	\$0	\$1,746,218	\$1,746,218
CHANGE IN FUND BALANCE								
FUND BALANCE - October 1		\$2,153,137	\$608,137	\$958,718	\$958,718	\$1,538,218		\$1,538,218
Appropriation TO (FROM) Fund Balance		(\$1,194,419)	(\$550,137)	\$563,000	\$579,500	\$208,000	(\$1,746,218)	(\$1,538,218)
FUND BALANCE - September 30		\$958,718	\$58,000	\$1,521,718	\$1,538,218	\$1,746,218		\$0

30037 CIP - Utility/PW Facility:
Admin Building \$1,171,218
Storage Facility \$575,000
\$1,746,218

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES								
361100	Interest Earned	\$585	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES		\$585	\$0	\$0	\$0	\$0	\$0	\$0
EXPENDITURES								
53680	Unrecognized Gain/Loss	(\$1)	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating		(\$1)	\$0	\$0	\$0	\$0	\$0	\$0
65000	30061 CIP - City Hall Expansion	\$2,400	\$0	\$0	\$10,025	\$0	\$0	\$0
Total Capital		\$2,400	\$0	\$0	\$10,025	\$0	\$0	\$0
TOTAL EXPENDITURES		\$2,399	\$0	\$0	\$10,025	\$0	\$0	\$0
CHANGE IN FUND BALANCE								
FUND BALANCE - October 1		\$11,839	\$7,914	\$10,025	\$10,025	\$0	\$0	\$0
Appropriation TO (FROM) Fund Balance		(\$1,814)	\$0	\$0	(\$10,025)	\$0	\$0	\$0
FUND BALANCE - September 30		\$10,025	\$7,914	\$10,025	\$0	\$0	\$0	\$0

Potential capital projects from this fund:
 Parks and Trails Improvements
 City Hall Expansion

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES								
361100	Interest Earned	\$2,200	\$0	\$0	\$2,157	\$50	\$0	\$50
331000	50002 Federal Grant (Fire)	\$0	\$76,509	\$78,729	\$75,166	\$0	\$0	\$0
331000	51001 Federal Grant (Police)	\$0	\$42,120	\$0	\$0	\$0	\$0	\$0
331000	70106 Federal Grant (Parks)	\$0	\$17,114	\$18,563	\$18,563	\$0	\$0	\$0
381100	Transfer from General Fund	\$0	\$0	\$500	\$500	\$0	\$0	\$0
381600	50002 Transfer from Other Funds (Fire Impact)	\$9,723	\$0	\$2,895	\$2,895	\$0	\$0	\$0
381600	51001 Transfer from Other Funds (Police Impact)	\$0	\$14,270	\$0	\$0	\$0	\$0	\$0
381600	51001 Transfer from Other Funds (Spec Law - Local)	\$0	\$14,000	\$0	\$0	\$0	\$0	\$0
381600	51001 Transfer from Other Funds (Spec Law - Fedl)	\$0	\$24,000	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES		\$11,923	\$188,013	\$100,687	\$99,281	\$50	\$0	\$50
EXPENDITURES								
53680	Unrecognized Gain/Loss	(\$2)	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating		(\$2)	\$0	\$0	\$0	\$0	\$0	\$0
58125	51001 Transfer to Other (Police Impact)	\$0	\$0	\$12,900	\$12,900	\$0	\$0	\$0
58125	70106 Transfer to Other (Park Impact)	\$0	\$0	\$1,707	\$1,149	\$0	\$0	\$0
58130	Transfer to General Fund	\$0	\$93,623	\$0	\$0	\$0	\$0	\$0
Total Transfers		\$0	\$93,623	\$14,607	\$14,049	\$0	\$0	\$0
62000	50002 Buildings (Fire Station)	\$58,458	\$0	\$0	(\$500)	\$0	\$0	\$0
62000	Buildings (Fire Station)	\$0	\$0	\$0	\$500	\$0	\$0	\$0
65000	50002 CIP (Fire Station)	\$0	\$0	\$58,226	\$58,226	\$0	\$0	\$0
65000	51001 CIP (Police Station)	\$0	\$108,679	\$0	\$0	\$0	\$0	\$0
65000	70106 CIP (Civic Center)	\$0	\$0	\$24,751	\$24,751	\$0	\$0	\$0
Total Capital		\$58,458	\$108,679	\$82,977	\$82,977	\$0	\$0	\$0
TOTAL EXPENDITURES		\$58,456	\$202,302	\$97,584	\$97,026	\$0	\$0	\$0
CHANGE IN FUND BALANCE								
FUND BALANCE - October 1		\$49,606	\$15,868	\$3,073	\$3,073	\$5,328		\$5,328
Appropriation TO (FROM) Fund Balance		(\$46,533)	(\$14,289)	\$3,103	\$2,255	\$50	\$0	\$50
FUND BALANCE - September 30		\$3,073	\$1,579	\$6,176	\$5,328	\$5,378		\$5,378

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES								
361100	Interest Earned	\$4,614	\$0	\$0	\$0	\$0	\$0	\$0
334709	70109 State Grants (FRDAP 8)	\$0	\$200,000	\$0	\$0	\$200,000	\$0	\$200,000
381100	70109 Transfer from General Fund	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0
381145	70109 Transfer from Parks Impact	\$17,300	\$232,700	\$285,000	\$285,000	\$0	\$0	\$0
TOTAL REVENUES		\$71,914	\$432,700	\$285,000	\$285,000	\$200,000	\$0	\$200,000
EXPENDITURES								
53680	Unrecognized Gain/Loss	(\$4)	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating		(\$4)	\$0	\$0	\$0	\$0	\$0	\$0
64300	Furniture/Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
65000	70109 CIP (Trotwood Improvements)	\$57,878	\$432,700	\$15,762	\$15,762	\$467,627	\$0	\$467,627
Total Capital		\$57,878	\$432,700	\$15,762	\$15,762	\$467,627	\$0	\$467,627
TOTAL EXPENDITURES		\$57,874	\$432,700	\$15,762	\$15,762	\$467,627	\$0	\$467,627
CHANGE IN FUND BALANCE								
FUND BALANCE - October 1		\$0	\$2,500	\$14,040	\$14,040	\$283,278		\$283,278
Appropriation TO (FROM) Fund Balance		\$14,040	\$0	\$269,238	\$269,238	(\$267,627)	\$0	(\$267,627)
FUND BALANCE - September 30		\$14,040	\$2,500	\$283,278	\$283,278	\$15,651		\$15,651

Trotwood Improvements:
 Splash pad playground
 Picnic pavillion
 Sand volley ball court
 Restrooms (interior renovations)

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES								
337902	70105 Other Local Grants - CDBG	\$849,709	\$5,291	\$5,291	\$5,291	\$0	\$0	\$0
361100	Interest Earned	\$9,406	\$2,800	\$2,800	\$4,035	\$50	\$0	\$50
381100	70105 Transfer from General Fund *	\$394,888	\$0	\$0	\$0	\$0	\$0	\$0
381145	70105 Transfer from Park Impact	\$250,000	\$0	\$0	\$0	\$0	\$0	\$0
384100	Loan Proceeds	\$0	\$0	\$750,000	\$750,000	\$0	\$0	\$0
TOTAL REVENUES		\$1,504,003	\$8,091	\$758,091	\$759,326	\$50	\$0	\$50
EXPENDITURES								
53680	Unrecognized Gain/Loss	(\$8)	\$0	\$0	\$0	\$0	\$0	\$0
55270	Small Tools & Equipment	\$0	\$0	\$20,000	\$19,500	\$0	\$0	\$0
Total Operating		(\$8)	\$0	\$20,000	\$19,500	\$0	\$0	\$0
58125	Transfer to Other (#155 Park Impact)	\$0	\$0	\$108,500	\$108,500	\$0	\$0	\$0
58130	Transfer to General Fund	\$0	\$0	\$394,888	\$394,888	\$0	\$0	\$0
Total Transfers		\$0	\$0	\$503,388	\$503,388	\$0	\$0	\$0
64300	Furniture/Office Equipment	\$0	\$25,000	\$5,000	\$3,391	\$0	\$0	\$0
65000	70105 CIP (Senior Ctr Exp/Pool)	\$1,566,987	\$0	\$229,598	\$229,598	\$0	\$0	\$0
Total Capital		\$1,566,987	\$25,000	\$234,598	\$232,989	\$0	\$0	\$0
TOTAL FUND EXPENDITURES		\$1,566,979	\$25,000	\$757,986	\$755,877	\$0	\$0	\$0
CHANGE IN FUND BALANCE								
FUND BALANCE - October 1		\$62,985	\$78,986	\$9	\$9	\$3,458		\$3,458
Appropriation TO (FROM) Fund Balance		(\$62,976)	(\$16,909)	\$105	\$3,449	\$50	\$0	\$50
FUND BALANCE - September 30		\$9	\$62,077	\$114	\$3,458	\$3,508		\$3,508

* This transfer was paid back in fiscal year 2008 when loan proceeds were secured from SunTrust.

FUND	DIVISIO	FUND NAME	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Budget	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES									
401	3600	W&S - Operating	\$8,171,836	\$8,675,500	\$8,682,224	\$7,975,224	\$8,072,150	\$0	\$8,072,150
401	3610	W&S - Renewal & Replacement	\$347,100	\$387,500	\$387,500	\$387,500	\$200,000	\$0	\$200,000
401	3620	W&S - Revenue Generation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
401	3640	W&S - 2000 Utility Construction	\$42,474	\$8,000	\$8,000	(\$11,000)	\$3,000	\$0	\$3,000
420		Development Services	\$1,036,176	\$1,604,431	\$1,604,431	\$1,042,696	\$1,123,353	\$0	\$1,123,353
430		Stormwater	\$1,173,494	\$1,182,401	\$1,515,081	\$1,448,169	\$1,118,435	\$0	\$1,118,435
TOTAL REVENUES			\$10,771,080	\$11,857,832	\$12,197,236	\$10,842,589	\$10,516,938	\$0	\$10,516,938
EXPENDITURES/EXPENSES									
401	3600	W&S - Operating	\$6,924,736	\$9,468,780	\$9,088,484	\$8,771,944	\$8,947,148	\$512,907	\$9,460,055
401	3610	W&S - Renewal & Replacement	\$207,842	\$372,500	\$372,500	\$265,000	\$250,000	\$0	\$250,000
401	3620	W&S - Revenue Generation	\$110,235	\$92,207	\$115,166	\$69,000	\$0	\$46,166	\$46,166
401	3640	W&S - 2000 Utility Construction Fund	\$4,505	\$410,000	\$410,000	\$30,000	\$401,038	\$0	\$401,038
420		Development Services	\$1,556,895	\$1,811,235	\$1,815,623	\$1,391,353	\$1,271,113	\$13,748	\$1,284,861
430		Stormwater	\$959,302	\$1,344,247	\$1,716,582	\$1,649,116	\$1,140,004	\$251,420	\$1,391,424
TOTAL EXPENDITURES			\$9,763,515	\$13,498,969	\$13,518,355	\$12,176,413	\$12,009,303	\$824,241	\$12,833,544
CHANGE IN FUND EQUITY			Net Assets	Net Assets less Net Capital (for Budgeting Purposes)					
FUND EQUITY - October 1			\$23,930,066	\$10,354,558	\$11,456,175	\$11,456,175	\$10,122,351	\$0	\$10,122,351
Appropriation TO (FROM) Fund Balance			\$1,007,565	(\$1,641,137)	(\$1,321,119)	(\$1,333,824)	(\$1,492,365)	(\$824,241)	(\$2,316,606)
FUND EQUITY - September 30			\$24,937,631	\$8,713,421	\$10,135,056	\$10,122,351	\$8,629,986	\$0	\$7,805,745
Non-cash Adjustments:									
		Bad Debt		(\$25,631)					
		Compensated Absences		(\$18,563)					
		Contributed Capital	\$1,052,005						
		Depreciation		(\$1,813,434)					
		Fixed Asset Transfer	\$3,022						
		Loss on Asset Disposition	\$425						
		Misc	\$43						
		Total Adjustments		(\$802,133)					
		Total Net Assets per CAFR	\$24,937,631	\$8,713,421	\$10,135,056	\$10,122,351	\$8,629,986	\$0	\$7,805,745

<u>EXPENDITURES</u>	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Total FY 08/09 Budget
Personal Services	\$2,019,303	\$2,359,506	\$2,343,653	\$2,321,882	\$2,447,837
Operating Expenses	\$1,899,879	\$2,099,180	\$2,301,686	\$2,150,279	\$2,201,080
Debt Service	\$1,901,596	\$1,845,600	\$1,845,600	\$1,845,600	\$1,841,525
Transfers	\$2,341,540	\$2,103,694	\$2,118,245	\$2,073,896	\$1,712,413
Capital Outlay	\$1,669,771	\$1,935,507	\$1,376,966	\$744,287	\$1,954,404
TOTAL EXPENDITURES	\$9,832,089	\$10,343,487	\$9,986,150	\$9,135,944	\$10,157,259
Less Capitalized Expenditures	(\$2,584,771)	(\$2,890,507)	(\$2,331,966)	(\$1,699,287)	(\$2,944,404)
Total Non-Capital Expenditures	\$7,247,318	\$7,452,980	\$7,654,184	\$7,436,657	\$7,212,855

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
Maintenance Worker I	9		5		7
Maintenance Worker II	-		1		1
Maintenance Mechanic I	10		13		12
Maintenance Mechanic II	1		1		1
Team Leader	4		4		4
Lead Waste Water Treatment Oper	2		2		2
Waste Water Treatment Operator	4		3		4
Waste Water Treatment Oper Trainee	1		3		2
Waste Water Treatment Operator/Lab Coordinator	1		1		1
Lead Water Plant Operator	1		1		1
Water Plant Operator	1		2		1
Water Treatment Oper Trainee	-		-		1
Service Technician	3		3		2
Electronics / Instr Technician	1		1		1
TOTAL AUTHORIZED PERSONNEL	43		45		45

Division	Fund	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES								
3600	Water & Sewer Operating Department	\$8,171,836	\$8,675,500	\$8,682,224	\$7,975,224	\$8,072,150	\$0	\$8,072,150
3610	Renewal & Replacement Department	\$347,100	\$387,500	\$387,500	\$387,500	\$200,000	\$0	\$200,000
3620	Revenue Generation Department	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3640	2000 Utility Construction Department	\$42,474	\$8,000	\$8,000	(\$11,000)	\$3,000	\$0	\$3,000
TOTAL REVENUES		\$8,561,410	\$9,071,000	\$9,077,724	\$8,351,724	\$8,275,150	\$0	\$8,275,150
EXPENDITURES								
3600	Water & Sewer Operating Department	\$6,924,736	\$9,468,780	\$9,088,484	\$8,771,944	\$8,947,148	\$512,907	\$9,460,055
3610	Renewal & Replacement Department	\$207,842	\$372,500	\$372,500	\$265,000	\$250,000	\$0	\$250,000
3620	Revenue Generation Department	\$110,235	\$92,207	\$115,166	\$69,000	\$0	\$46,166	\$46,166
3640	2000 Utility Construction Department	\$4,505	\$410,000	\$410,000	\$30,000	\$401,038	\$0	\$401,038
TOTAL EXPENDITURES		\$7,247,318	\$10,343,487	\$9,986,150	\$9,135,944	\$9,598,186	\$559,073	\$10,157,259
CHANGE IN FUND EQUITY		Net Assets less Net Capital (for Budgeting Purposes)						
FUND EQUITY - October 1		\$17,495,263	\$8,533,711	\$9,213,278	\$9,213,278	\$8,429,058	\$0	\$8,429,058
Appropriation TO (FROM) Fund Balance		\$1,314,092	(\$1,272,487)	(\$908,426)	(\$784,220)	(\$1,323,036)	(\$559,073)	(\$1,882,109)
FUND EQUITY - September 30		\$18,809,355	\$7,261,224	\$8,304,852	\$8,429,058	\$7,106,022		\$6,546,949
Non-cash Adjustments:								
	Bad Debt	(\$25,631)						
	Compensated Absences	(\$22,594)						
	Contributed Capital	\$895,868						
	Depreciation	(\$1,568,554)						
	Fixed Asset Transfer	\$3,022						
	Asset Disposition	\$1,203						
	Misc	\$43						
	Total Adjustments	(\$716,643)						
	Total Net Assets per CAFR	\$18,092,712						

Total Net Assets Consist of:
 Cash - \$5,820,772
 Cash w/ Fiscal Agent - \$752,863
 Deposits - \$735,311
 Other Current Assets - \$1,298,091
 Restricted Investments - \$2,064,507
 Other Noncurrent Assets - \$339,053
 Other Current Liabilities - (\$1,797,319)
 Capital Assets (net of related debt) - \$8,879,434

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES								
343310	Water Revenues	\$2,909,697	\$2,850,000	\$2,850,000	\$2,925,000	\$2,950,000	\$0	\$2,950,000
343320	Water Connection Fees	\$22,759	\$160,000	\$160,000	\$25,000	\$50,000	\$0	\$50,000
343510	Sewer Revenues	\$4,206,502	\$4,200,000	\$4,200,000	\$4,225,000	\$4,250,000	\$0	\$4,250,000
343520	Sewer Connection Fees	\$101,517	\$610,000	\$610,000	\$100,000	\$200,000	\$0	\$200,000
343610	Reuse Water Fees	\$168,903	\$175,000	\$175,000	\$175,000	\$180,000	\$0	\$180,000
343902	Turn Off/On Fees	\$78,705	\$80,000	\$80,000	\$80,000	\$80,000	\$0	\$80,000
343903	Meter Charges	\$13,437	\$75,000	\$75,000	\$10,000	\$20,000	\$0	\$20,000
343904	Application Fees	\$26,162	\$35,000	\$35,000	\$25,000	\$30,000	\$0	\$30,000
343905	Tampering Fees	\$2,175	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$1,500
343906	Inspection Fees	\$310	\$6,000	\$6,000	\$500	\$1,000	\$0	\$1,000
343907	NSF Check Fees	\$6,627	\$7,000	\$7,000	\$7,000	\$7,000	\$0	\$7,000
343908	Reservation Charges	\$0	\$20,000	\$20,000	\$17,500	\$20,000	\$0	\$20,000
343910	Penalty Fees	\$152,795	\$140,000	\$140,000	\$150,000	\$150,000	\$0	\$150,000
361100	Interest Earned	\$452,463	\$280,000	\$280,000	\$200,000	\$102,650	\$0	\$102,650
364100	Auction Proceeds	\$3,428	\$0	\$0	\$6,000	\$4,000	\$0	\$4,000
369101	Misc Revenues (previously 361111)	\$8,367	\$20,000	\$20,000	\$5,000	\$10,000	\$0	\$10,000
369300	Settlements/Collections	\$11,989	\$10,000	\$10,000	\$10,000	\$10,000	\$0	\$10,000
369305	Insurance Proceeds	\$0	\$0	\$6,724	\$6,724	\$0	\$0	\$0
381004	Transfer from Stormwater	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$0	\$6,000
TOTAL REVENUES		\$8,171,836	\$8,675,500	\$8,682,224	\$7,975,224	\$8,072,150	\$0	\$8,072,150

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Salaries	\$1,440,863	\$1,647,029	\$1,631,029	\$1,625,000	\$1,653,196	\$38,126	\$1,691,322
51210	Sick Leave Purchase	\$15,889	\$18,164	\$18,164	\$13,210	\$17,643	\$0	\$17,643
51214	Overtime Salaries	\$56,427	\$68,038	\$68,038	\$60,000	\$66,567	\$1,906	\$68,473
52110	F.I.C.A. Taxes	\$111,471	\$131,343	\$131,490	\$130,495	\$130,515	\$3,063	\$133,578
52310	Health Insurance/Life Insurance	\$167,264	\$214,147	\$214,147	\$214,147	\$221,619	\$240	\$221,859
52320	Workmen's Comp. Ins.	\$41,155	\$46,799	\$46,799	\$46,799	\$46,719	\$1,367	\$48,086
52330	Pension Expense	\$186,234	\$233,986	\$233,986	\$232,231	\$260,871	\$6,005	\$266,876
Total Payroll		\$2,019,303	\$2,359,506	\$2,343,653	\$2,321,882	\$2,397,130	\$50,707	\$2,447,837
53111	Other Legal Services	\$78,003	\$30,000	\$30,000	\$15,000	\$30,000	\$0	\$30,000
53130	Bond Trustee Fees	\$1,785	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$2,000
53140	Pre-Employment/Physicals	\$2,620	\$2,500	\$2,500	\$2,500	\$2,500	\$0	\$2,500
53160	Consulting Engineer	\$73,262	\$70,000	\$70,000	\$70,000	\$70,000	\$0	\$70,000
53180	Consultant Services	\$7,666	\$25,000	\$61,400	\$61,400	\$30,000	\$0	\$30,000
53411	Bank Service Charges	\$27,031	\$29,600	\$29,600	\$29,600	\$29,600	\$0	\$29,600
53680	Unrecognized Gain/Loss	(\$448)	\$0	\$0	\$0	\$0	\$0	\$0
53690	Deposit Interest Expense	\$27,829	\$40,000	\$40,000	\$32,000	\$35,000	\$0	\$35,000
54010	Travel & Per Diem	\$1,693	\$3,500	\$4,000	\$4,000	\$3,500	\$0	\$3,500
54110	Telephone	\$7,979	\$9,000	\$8,853	\$8,853	\$9,500	\$0	\$9,500
54210	Postage	\$135	\$300	\$1,000	\$1,000	\$300	\$0	\$300
54310	Utility Services ('08-incr for new bldg)	\$641,439	\$704,000	\$704,000	\$720,000	\$740,000	\$0	\$740,000
54320	Sludge Disposal	\$214,410	\$175,000	\$215,000	\$215,000	\$230,000	\$0	\$230,000
54410	Equipment Rental	\$441	\$3,000	\$3,000	\$1,000	\$2,000	\$0	\$2,000
54501	Collection Service Fee	\$1,149	\$1,300	\$1,300	\$1,300	\$1,300	\$0	\$1,300
54511	General Insurance Settlements	\$30,029	\$0	\$30,029	\$30,029	\$0	\$0	\$0
54630	Repair & Maint. - Equipment	\$36,146	\$31,500	\$37,000	\$40,000	\$45,000	\$0	\$45,000
54633	Maintenance Agreements	\$1,837	\$2,200	\$2,200	\$2,200	\$2,200	\$0	\$2,200
54640	Repair & Maint. - Communications	\$1,249	\$3,000	\$3,000	\$3,000	\$3,000	\$0	\$3,000
54650	Repair & Maint. - Vehicles	\$10,979	\$16,000	\$17,217	\$17,217	\$16,000	\$0	\$16,000
54660	Repair & Maint. - Buildings ('08-incr for new bldg)	\$6,413	\$17,000	\$22,507	\$17,000	\$17,000	\$0	\$17,000
54670	Repair & Maint. - Fire Hydrants	\$8,769	\$9,000	\$12,000	\$12,000	\$9,000	\$0	\$9,000
54671	Repair & Maint. - Water Plants (paint WTP#2)	\$55,855	\$68,300	\$105,300	\$68,300	\$75,000	\$0	\$75,000
54680	Repair & Maint. - Sewer Plants	\$86,866	\$87,000	\$112,000	\$112,000	\$87,000	\$0	\$87,000
54681	Repair & Maint. - Reclaimed Water	\$30,239	\$27,000	\$27,000	\$20,000	\$20,000	\$0	\$20,000
54682	Repair & Maint. - Grounds	\$5,014	\$24,700	\$24,700	\$24,700	\$24,700	\$0	\$24,700
54690	Repair & Maint. - Water Lines	\$16,005	\$28,000	\$33,000	\$33,000	\$25,000	\$0	\$25,000
54691	Repair & Maint. - Sewer Lines	\$14,721	\$54,000	\$41,500	\$41,500	\$50,000	\$0	\$50,000
54692	Repair & Maint. - Water Meters	\$1,281	\$16,000	\$16,000	\$6,000	\$12,000	\$0	\$12,000
54694	Repair & Maint. - Lift Stations	\$68,658	\$85,000	\$85,000	\$80,000	\$80,000	\$0	\$80,000
54720	Copy Machine Supplies	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$1,000
54730	Printing Expenses	\$6,180	\$6,300	\$6,300	\$6,300	\$6,300	\$0	\$6,300
54800	Promotional ('09 Water Conservation)	\$0	\$500	\$500	\$500	\$500	\$5,000	\$5,500
54930	Classified Advertising	\$1,433	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$1,000
55110	Office Supplies	\$1,506	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$2,000
55120	Computer Expenses	\$1,297	\$1,400	\$1,400	\$1,400	\$2,000	\$0	\$2,000
55210	Fuel & Oil	\$92,409	\$95,000	\$111,000	\$111,000	\$115,000	\$0	\$115,000
55220	Tires & Filters	\$9,910	\$10,000	\$14,000	\$12,000	\$13,000	\$0	\$13,000
55229	Meter Replacement (water & reclaimed)	\$18,591	\$44,000	\$44,000	\$20,000	\$40,000	\$0	\$40,000
55230	Operating Supplies	\$1,769	\$4,000	\$4,000	\$4,000	\$4,000	\$0	\$4,000
55231	Testing & Samples	\$24,787	\$30,000	\$38,000	\$30,000	\$40,300	\$0	\$40,300
55232	Water Meters	\$44,766	\$60,000	\$48,700	\$10,000	\$40,000	\$0	\$40,000
55233	Chlorine	\$118,579	\$119,000	\$128,100	\$128,100	\$125,000	\$0	\$125,000
55234	Backflow Devices	\$2,405	\$5,000	\$5,000	\$2,500	\$4,000	\$0	\$4,000
55240	Uniforms	\$7,957	\$10,300	\$10,300	\$10,300	\$10,300	\$0	\$10,300
55260	Janitorial Supplies	\$1,745	\$1,500	\$1,500	\$2,000	\$2,000	\$0	\$2,200
55270	Small Tools & Equipment	\$20,848	\$20,000	\$19,000	\$15,000	\$15,000	\$0	\$15,000
55278	New Software	\$3,406	\$15,000	\$7,000	\$3,000	\$5,000	\$0	\$5,000
55282	Chemicals - Water Plants	\$20,700	\$26,000	\$26,000	\$26,000	\$26,000	\$0	\$26,000
55283	Chemicals - Sewer Plants	\$14,268	\$19,000	\$26,500	\$26,500	\$25,000	\$0	\$25,000
55284	Lab Supplies	\$10,274	\$20,000	\$20,000	\$20,000	\$22,000	\$0	\$22,000
55290	Protective Clothing	\$5,186	\$6,500	\$6,500	\$6,500	\$7,100	\$0	\$7,100
55410	Subscriptions	\$29	\$250	\$250	\$250	\$250	\$0	\$250
55411	Dues & Registrations-Employees	\$2,323	\$4,200	\$4,200	\$2,500	\$4,500	\$0	\$4,500
55412	Dues & Registrations-Facilities	\$2,050	\$3,000	\$3,000	\$2,500	\$3,000	\$0	\$3,000
55430	Employee Development	\$7,877	\$10,300	\$11,300	\$10,300	\$9,500	\$0	\$9,500
56970	Amortization	\$20,529	\$20,530	\$20,530	\$20,530	\$20,530	\$0	\$20,530
Total Operating		\$1,899,879	\$2,099,180	\$2,301,686	\$2,145,279	\$2,196,080	\$5,000	\$2,201,080
Sub-Total - Payroll & Operating Expenditures		\$3,919,182	\$4,458,686	\$4,645,339	\$4,467,161	\$4,593,210	\$55,707	\$4,648,917

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
57110	Debt Service - Principal	\$915,000	\$955,000	\$955,000	\$955,000	\$990,000	\$0	\$990,000
57210	Debt Service - Interest	\$986,596	\$890,600	\$890,600	\$890,600	\$851,525	\$0	\$851,525
	Total Debt Service	\$1,901,596	\$1,845,600	\$1,845,600	\$1,845,600	\$1,841,525	\$0	\$1,841,525
58110	Transfer to Renewal & Replacement Fund	\$347,100	\$387,500	\$387,500	\$387,500	\$200,000	\$0	\$200,000
58115	23810 Transfer to Stormwater (20% Eng)	\$42,614	\$50,534	\$50,534	\$50,534	\$40,057	\$0	\$40,057
58130	21341 Transfer to Gen Fund - IS Spec Proj	\$23,527	\$9,684	\$16,788	\$16,788	\$10,995	\$0	\$10,995
58130	21342 Transfer to Gen Fund - Records Mgmt	\$10,588	\$10,271	\$11,468	\$11,468	\$45,403	\$0	\$45,403
58130	21343 Transfer to Gen Fund - Kiva	\$14,176	\$19,727	\$19,727	\$19,727	\$20,069	\$0	\$20,069
58130	21360 Transfer to General-Utility Billing	\$515,081	\$643,363	\$649,613	\$618,853	\$679,795	\$0	\$679,795
58130	21915 Transfer to Gen Fund - Operator (16%)	\$5,619	\$6,138	\$6,138	\$6,090	\$6,393	\$0	\$6,393
58130	24415 Transfer to General Fund (Proj Adm)	\$0	\$12,000	\$12,000	\$12,000	\$12,000	\$0	\$12,000
58130	Transfer to General - Audit/Admin Services	\$632,835	\$664,477	\$664,477	\$664,477	\$697,701	\$0	\$697,701
58161	Transfer to Capital Projects Fund #311	\$750,000	\$300,000	\$300,000	\$300,000	\$0	\$0	\$0
	Total Transfers	\$2,341,540	\$2,103,694	\$2,118,245	\$2,073,896	\$1,712,413	\$0	\$1,712,413
62100	Plants and Main	\$973,280	\$505,000	\$111,500	\$50,000	\$0	\$338,000	\$338,000
64000	Equipment-General	\$36,553	\$12,600	\$47,600	\$47,600	\$0	\$61,100	\$61,100
64100	Vehicles	\$37,695	\$191,000	\$106,000	\$106,000	\$0	\$48,000	\$48,000
64200	Data Processing Equipment	\$64,067	\$3,200	\$8,200	\$8,200	\$0	\$6,100	\$6,100
64400	Machinery	\$13,274	\$29,000	\$31,000	\$31,000	\$0	\$4,000	\$4,000
65000	30028 CIP - Elect imp to WTP #2	\$15,591	\$270,000	\$25,000	\$25,000	\$300,000	\$0	\$300,000
65000	30051 CIP - Town Center Sewer	\$0	\$50,000	\$50,000	\$0	\$0	\$0	\$0
65000	30064 CIP - Elect imp to WTP #3	\$195,139	\$0	\$0	\$30,000	\$0	\$0	\$0
65000	30123 CIP - West Force Main Reroute	\$11,590	\$0	\$50,000	\$37,487	\$0	\$0	\$0
65000	30129 CIP - NO 1ST Addition Water Main	\$0	\$0	\$50,000	\$50,000	\$500,000	\$0	\$500,000
	Total Capital	\$1,347,189	\$1,060,800	\$479,300	\$385,287	\$800,000	\$457,200	\$1,257,200
	Transfer to Balance Sheet - 3600	(\$2,262,189)						
	Transfer to Balance Sheet - 3610	(\$207,842)						
	Transfer to Balance Sheet - 3620	(\$110,235)						
	Transfer to Balance Sheet - 3640	(\$4,505)						
	To Balance Sheet	(\$2,584,771)	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES	\$6,924,736	\$9,468,780	\$9,088,484	\$8,771,944	\$8,947,148	\$512,907	\$9,460,055

CHANGE IN FUND EQUITY

FUND EQUITY - October 1

Appropriation TO (FROM) Fund Balance

FUND EQUITY - September 30

Non-cash Adjustments:

Compensated Absences	(\$22,594)
Depreciation	(\$1,568,554)
Plants & Main Contribution	\$895,868
Fixed Asset Transfer	\$3,022
Bad Debt	(\$25,631)
Asset Disposition	\$1,203
Misc	\$43
Total Adjustments	(\$716,643)
Total Net Assets per CAFR	\$16,983,033

Net Assets	Net Assets less Net Capital (for Budgeting Purposes)				
\$16,452,576	\$7,609,918	\$8,103,599	\$8,103,599	\$7,306,879	\$7,306,879
\$1,247,100	(\$793,280)	(\$406,260)	(\$796,720)	(\$874,998)	(\$512,907)
\$17,699,676	\$6,816,638	\$7,697,339	\$7,306,879	\$6,431,881	\$5,918,974

Total Net Assets Consist of:
 Cash - \$4,711,093
 Cash w/ Fiscal Agent - \$752,863
 Deposits - \$735,311
 Other Current Assets - \$1,298,091
 Restricted Investments - \$2,064,507
 Other Noncurrent Assets - \$339,053
 Other Current Liabilities - (\$1,797,319)
 Capital Assets (net of related debt) - \$8,879,434

Transfer to Gen Fund - IS Special Projects 1341	
Allocation Breakdown:	
General Fund	\$118,791
Water & Sewer	\$10,995
Stormwater	\$2,090
Development Services	\$4,712
	\$136,588
Transfer to Gen Fund - IS Records Mgmt 1342	
Allocation Breakdown:	
General Fund	\$77,413
Water & Sewer	\$45,403
Development Services	\$22,885
Stormwater	\$5,201
Solid Waste	\$3,121
	\$154,023
Transfer to Gen Fund - IS KIVA 1343	
Allocation Breakdown:	
General Fund	\$54,183
Water & Sewer	\$20,069
Development Services	\$120,410
Stormwater	\$6,020
	\$200,682

Equipment - General:	
Fluke power quality analyzer	\$2,600
Utility bed	\$12,300
Mobile radios (3)	\$8,200
Generator 60kw	\$38,000
	\$61,100
Vehicles:	
Ford Escape Hybrid (repl. #15)	\$25,000
F-250 (replace #5)	\$23,000
	\$48,000
Machinery:	
6' Bushhog	\$4,000

Plants & Main:	
Sample taps for bact.&auto flushing devices (25)	\$25,000
CL17 for WTP#1 Non-repairable	\$4,000
LS pressure transducer	\$15,000
Storage tank resurfacing WTP #1 (T2)	\$115,000
Replace ortho skid @WTP#1	\$9,000
East Force Main re-route/design	\$50,000
Corrosion - Hydrotanks (2)	\$45,000
SR 46 Alt Water Study	\$75,000
	\$338,000

Data Processing:	
Personal Computer (2)	\$3,600
Laptop (Inst Tech)	\$2,500
	\$6,100

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES								
381602	Transfer from Operating 3600 (prev #380100)	\$347,100	\$387,500	\$387,500	\$387,500	\$200,000	\$0	\$200,000
TOTAL REVENUES		\$347,100	\$387,500	\$387,500	\$387,500	\$200,000	\$0	\$200,000
EXPENDITURES								
62000	Buildings	\$3,737	\$0	\$0	\$0	\$0	\$0	\$0
62100	Plants and Main	\$0	\$157,500	\$157,500	\$50,000	\$0	\$0	\$0
64000	Equipment-General	\$6,000	\$15,000	\$15,000	\$15,000	\$0	\$0	\$0
65000	30030 CIP - Sewer Relining	\$198,105	\$200,000	\$200,000	\$200,000	\$250,000	\$0	\$250,000
Total Capital		\$207,842	\$372,500	\$372,500	\$265,000	\$250,000	\$0	\$250,000
TOTAL EXPENDITURES		\$207,842	\$372,500	\$372,500	\$265,000	\$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		\$416,217	\$429,317	\$555,475	\$555,475	\$677,975		\$677,975
Appropriation TO (FROM) Fund Balance		\$139,258	\$15,000	\$15,000	\$122,500	(\$50,000)	\$0	(\$50,000)
FUND EQUITY - September 30		\$555,475	\$444,317	\$570,475	\$677,975	\$627,975		\$627,975

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES								
TOTAL REVENUES		\$0	\$0	\$0	\$0	\$0	\$0	\$0
EXPENDITURES								
62100	Plants and Main	\$13,746	\$92,207	\$0	\$0	\$0	\$42,166	\$42,166
64000	Equipment-General	\$3,859	\$0	\$0	\$0	\$0	\$4,000	\$4,000
65000	30113 Construction in Progress	\$92,630	\$0	\$115,166	\$69,000	\$0	\$0	\$0
Total Capital		\$110,235	\$92,207	\$115,166	\$69,000	\$0	\$46,166	\$46,166
TOTAL EXPENDITURES		\$110,235	\$92,207	\$115,166	\$69,000	\$0	\$46,166	\$46,166
Net Assets <u>less</u> Net Capital (assets are capitalized in 3600 Operating)								
CHANGE IN FUND EQUITY								
FUND EQUITY - October 1		\$225,401	\$92,207	\$115,166	\$115,166	\$46,166		\$46,166
Appropriation TO (FROM) Fund Balance		(\$110,235)	(\$92,207)	(\$115,166)	(\$69,000)	\$0	(\$46,166)	(\$46,166)
FUND EQUITY - September 30		\$115,166	\$0	\$0	\$46,166	\$46,166		\$0

Plants and Mains:
SCADA Antenna Relocation \$42,166

Equipment - General:
Polymer Mixer- East WWTP \$4,000

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES								
361100	Interest Earned	\$42,474	\$8,000	\$8,000	(\$11,000)	\$3,000	\$0	\$3,000
TOTAL REVENUES		\$42,474	\$8,000	\$8,000	(\$11,000)	\$3,000	\$0	\$3,000
EXPENDITURES								
53410	Contractual Services	\$0	\$0	\$0	\$5,000	\$0	\$0	\$0
Total Operating		\$0	\$0	\$0	\$5,000	\$0	\$0	\$0
65000	30039 CIP - Well #4	\$4,505	\$0	\$0	\$0	\$0	\$0	\$0
65000	30043 CIP - Lk Jessup Water Study	\$0	\$195,000	\$195,000	\$25,000	\$207,000	\$0	\$207,000
65000	30053 CIP - Spine Rd Water Main	\$0	\$215,000	\$215,000	\$0	\$194,038	\$0	\$194,038
Total Capital		\$4,505	\$410,000	\$410,000	\$25,000	\$401,038	\$0	\$401,038
TOTAL EXPENDITURES		\$4,505	\$410,000	\$410,000	\$30,000	\$401,038	\$0	\$401,038
Net Assets less Net Capital (assets are capitalized in 3600 Operating)								
CHANGE IN FUND EQUITY								
FUND EQUITY - October 1		\$401,069	\$402,269	\$439,038	\$439,038	\$398,038		\$398,038
Appropriation TO (FROM) Fund Balance		\$37,969	(\$402,000)	(\$402,000)	(\$41,000)	(\$398,038)	\$0	(\$398,038)
FUND EQUITY - September 30		\$439,038	\$269	\$37,038	\$398,038	\$0		\$0

<u>EXPENDITURES</u>	<u>FY 06/07 Actual</u>	<u>Original FY 07/08 Budget</u>	<u>Revised FY 07/08 Budget</u>	<u>Projected FY 07/08 Actual/Est</u>	<u>Total FY 08/09 Budget</u>
Personal Services	\$434,055	\$606,685	\$606,905	\$410,914	\$339,598
Operating Expenses	\$410,041	\$558,759	\$558,589	\$335,115	\$322,976
Transfers	\$712,799	\$638,591	\$642,979	\$642,808	\$618,387
Capital Outlay	\$2,290	\$7,200	\$7,150	\$2,516	\$3,900
TOTAL EXPENDITURES	\$1,559,185	\$1,811,235	\$1,815,623	\$1,391,353	\$1,284,861
Less Capitalized Expenditures	(\$2,290)	(\$7,200)	(\$7,150)	(\$2,516)	(\$3,900)
Total Non-Capital Expenditures	\$1,556,895	\$1,804,035	\$1,808,473	\$1,388,837	\$1,280,961
 <u>AUTHORIZED PERSONNEL</u> (in Full-Time Equivalent Units - FTEs)					
<u>Building Plans and Inspections - 2410</u>					
Building Official	1		1		1
Building Inspector	1		1		1
Plans Examiner	2		2		-
	<u>4</u>		<u>4</u>		<u>2</u>
 <u>Customer Service - 2411</u>					
Customer Service Manager	1		1		1
Permit Specialist	3		3		1
Zoning & Permit Coordinator	1		1		-
Total	<u>5</u>		<u>5</u>		<u>2</u>
 <u>Delinquent Permits - 2412</u>					
Permit Specialist	1		1		1
TOTAL AUTHORIZED PERSONNEL	<u><u>10</u></u>		<u><u>10</u></u>		<u><u>5</u></u>

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES								
322050	Permits- Plan Review	\$200,780	\$450,000	\$450,000	\$250,000	\$250,000	\$0	\$250,000
322100	Building Permits	\$589,212	\$950,000	\$950,000	\$600,000	\$700,000	\$0	\$700,000
322102	Reinspection Fees	\$520	\$0	\$0	\$65	\$300	\$0	\$300
329000	Other Licenses, Fees, & Permits	\$950	\$1,000	\$1,000	\$900	\$1,100	\$0	\$1,100
329100	Electrical Permits	\$28,384	\$30,000	\$30,000	\$20,000	\$25,000	\$0	\$25,000
329200	Plumbing Permits	\$45,358	\$50,500	\$50,500	\$50,000	\$65,000	\$0	\$65,000
329300	Mechanical Permits	\$57,355	\$60,000	\$60,000	\$45,150	\$45,000	\$0	\$45,000
361100	Interest Earned	\$90,244	\$38,500	\$38,500	\$52,000	\$11,300	\$0	\$11,300
364100	Auction Proceeds	\$24	\$0	\$0	\$150	\$0	\$0	\$0
381100	Transfer from the Gen Fund - CD Admin	\$23,268	\$24,431	\$24,431	\$24,431	\$25,653	\$0	\$25,653
53680	Unrecognized Gain/Loss	\$81	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUES		\$1,036,176	\$1,604,431	\$1,604,431	\$1,042,696	\$1,123,353	\$0	\$1,123,353

EXPENDITURES								
Division								
2410	Plans and Inspections	\$970,764	\$1,214,762	\$1,214,522	\$874,781	\$811,182	\$10,237	\$821,419
2411	Customer Service	\$521,598	\$517,544	\$522,172	\$439,393	\$380,354	\$3,511	\$383,865
2412	Delinquent Permits	\$64,533	\$78,929	\$78,929	\$77,179	\$79,577	\$0	\$79,577
TOTAL EXPENDITURES		\$1,556,895	\$1,811,235	\$1,815,623	\$1,391,353	\$1,271,113	\$13,748	\$1,284,861

CHANGE IN FUND EQUITY	Net Assets	Net Assets <u>less</u> Net Capital (for Budgeting Purposes)					
	FUND EQUITY - October 1	\$1,911,612	\$1,071,814	\$1,339,708	\$1,339,708	\$991,051	
Appropriation TO (FROM) Fund Balance	(\$520,719)	(\$206,804)	(\$211,192)	(\$348,657)	(\$147,760)	(\$13,748)	(\$161,508)
FUND EQUITY - September 30	\$1,390,893	\$865,010	\$1,128,516	\$991,051	\$843,291		\$829,543

Non-cash Adjustments:	
Depreciation	(18,650)
Compensated Absences	\$2,531
Total Adjustments	(\$16,119)
Total Net Assets per CAFR	\$1,374,774

Total Net Assets consist of:
Cash - \$1,363,832
Other Current Assets - \$4,300
Current Liabilities - (\$28,424)
Capital Assets (net of related debt) - \$35,066

DEVELOPMENT SERVICES FUND EXPENDITURES - ALL DIVISIONS

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$321,781	\$434,375	\$434,375	\$293,438	\$233,975	\$6,851	\$240,826
51210	Sick Leave Purchase	\$0	\$0	\$0	\$0	\$889	\$0	\$889
51214	Overtime Salaries	\$5,384	\$14,963	\$14,963	\$8,790	\$2,877	\$272	\$3,149
52110	F.I.C.A. Taxes-City Portion	\$23,351	\$34,375	\$34,595	\$23,341	\$18,262	\$545	\$18,807
52310	Health/Life Insurance/Dis Ins	\$38,498	\$55,064	\$55,064	\$41,432	\$36,027	\$43	\$36,070
52320	Workers' Comp. Insurance	\$5,962	\$7,247	\$7,247	\$3,112	\$2,789	\$209	\$2,998
52330	Pension Expense	\$39,079	\$60,661	\$60,661	\$40,801	\$35,791	\$1,068	\$36,859
	Total Payroll	\$434,055	\$606,685	\$606,905	\$410,914	\$330,610	\$8,988	\$339,598
53111	Other Legal	\$210	\$20,100	\$20,100	\$5,100	\$10,100	\$0	\$10,100
53140	Pre-employment & Physical	\$115	\$400	\$400	\$100	\$400	\$0	\$400
53180	Consulting Services	\$0	\$5,000	\$5,000	\$500	\$5,000	\$0	\$5,000
53181	Consulting Services - Technical	\$380,865	\$460,000	\$460,000	\$305,000	\$200,000	\$0	\$200,000
53186	Outside Temp Services	\$1,417	\$5,000	\$5,000	\$0	\$2,000	\$0	\$2,000
53188	Contract Services	\$4,390	\$6,000	\$6,000	\$0	\$60,750	\$0	\$60,750
54010	Travel & Per Diem	\$528	\$2,100	\$2,100	\$1,250	\$2,100	\$0	\$2,100
54110	Telephones	\$2,167	\$4,384	\$4,164	\$1,740	\$4,680	\$0	\$4,680
54210	Postage	\$1,184	\$1,200	\$1,200	\$1,200	\$1,700	\$0	\$1,700
54501	Collection Service Fees	\$0	\$100	\$100	\$100	\$100	\$0	\$100
54630	Repair & Maintenance - Equipment	\$0	\$950	\$950	\$100	\$950	\$0	\$950
54633	Maint Agree & Contracts	\$0	\$4,000	\$4,000	\$0	\$1,111	\$0	\$1,111
54650	Repair & Maintenance - Vehicle	\$187	\$1,500	\$1,500	\$200	\$1,000	\$0	\$1,000
54730	Printing Expense	\$604	\$2,000	\$2,000	\$1,500	\$2,000	\$0	\$2,000
54733	Scanning / Records Management	\$0	\$500	\$500	\$500	\$500	\$0	\$500
54930	Classified Advertising	\$0	\$100	\$100	\$0	\$100	\$0	\$100
55110	Office Supplies	\$1,481	\$2,950	\$2,950	\$1,100	\$2,050	\$0	\$2,050
55120	Computer / Printer / Fax Supplies	\$1,029	\$3,700	\$3,700	\$2,200	\$3,700	\$0	\$3,700
55210	Fuel & Oil	\$708	\$8,000	\$8,000	\$1,500	\$2,000	\$0	\$2,000
55220	Tires & Filters	\$0	\$500	\$500	\$300	\$500	\$0	\$500
55230	Operating Supplies	\$1,299	\$4,450	\$4,450	\$2,000	\$3,600	\$0	\$3,600
55240	Uniforms	\$1,097	\$1,850	\$1,850	\$800	\$1,200	\$0	\$1,200
55270	Small Tools & Equipment	\$1,244	\$2,500	\$2,500	\$1,300	\$2,500	\$260	\$2,760
55278	New Software	\$585	\$1,000	\$1,050	\$1,025	\$950	\$600	\$1,550
55410	Subscriptions	\$98	\$775	\$775	\$100	\$525	\$0	\$525
55411	Dues & Registrations	\$1,179	\$2,700	\$2,700	\$1,500	\$2,100	\$0	\$2,100
55430	Employee Development	\$9,654	\$17,000	\$17,000	\$6,000	\$10,500	\$0	\$10,500
	Total Operating	\$410,041	\$558,759	\$558,589	\$335,115	\$322,116	\$860	\$322,976
58130	<u>21341</u> Transfer to Gen Fund- IS Sp Proj	\$15,809	\$4,842	\$6,597	\$6,597	\$4,712	\$0	\$4,712
58130	<u>21342</u> Transfer to Gen Fund- Rec Mgmt	\$51,827	\$8,405	\$11,038	\$11,038	\$22,885	\$0	\$22,885
58130	<u>21343</u> Transfer to Gen Fund- KIVA/GIS	\$169,493	\$125,040	\$125,040	\$125,040	\$120,410	\$0	\$120,410
58130	<u>21910</u> Transfer to Gen Fund- Operator	\$20,016	\$21,867	\$21,867	\$21,696	\$22,774	\$0	\$22,774
58130	Transfer to Gen Fund- Indirect Costs	\$164,962	\$173,210	\$173,210	\$173,210	\$181,870	\$0	\$181,870
58130	Transfer to Gen Fund- Com Dev Admin	\$213,467	\$224,141	\$224,141	\$224,141	\$235,348	\$0	\$235,348
58130	Transfer to Gen Fund- Fire Prevention	\$49,662	\$52,145	\$52,145	\$52,145	\$0	\$0	\$0
58130	Transfer to Gen Fund- Crossover Costs	\$27,563	\$28,941	\$28,941	\$28,941	\$30,388	\$0	\$30,388
	Total Transfers	\$712,799	\$638,591	\$642,979	\$642,808	\$618,387	\$0	\$618,387
64100	Vehicles	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$2,290	\$4,200	\$4,150	\$2,516	\$0	\$3,900	\$3,900
64300	Furniture/Office Equipment	\$0	\$3,000	\$3,000	\$0	\$0	\$0	\$0
	Assets Transferred to Balance Sheet	(\$2,290)						
	Total Capital	\$0	\$7,200	\$7,150	\$2,516	\$0	\$3,900	\$3,900
	TOTAL EXPENDITURES	\$1,556,895	\$1,811,235	\$1,815,623	\$1,391,353	\$1,271,113	\$13,748	\$1,284,861

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$175,029	\$236,569	\$236,569	\$135,000	\$133,829	\$5,079	\$138,908
51210	Sick Leave Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$5,192	\$7,469	\$7,469	\$3,000	\$2,338	\$254	\$2,592
52110	F.I.C.A. Taxes-City Portion	\$12,875	\$18,669	\$18,889	\$10,777	\$10,454	\$408	\$10,862
52310	Health/Life Insurance/Dis Ins	\$13,600	\$21,030	\$21,030	\$14,147	\$15,669	\$32	\$15,701
52320	Workers' Comp. Insurance	\$5,455	\$6,663	\$6,663	\$2,634	\$2,499	\$204	\$2,703
52330	Pension Expense	\$23,027	\$32,945	\$32,945	\$18,630	\$20,490	\$800	\$21,290
	Total Payroll	\$235,178	\$323,345	\$323,565	\$184,188	\$185,279	\$6,777	\$192,056
53111	Other Legal	\$210	\$20,000	\$20,000	\$5,000	\$10,000	\$0	\$10,000
53140	Pre-employment & Physical	\$11	\$200	\$200	\$100	\$200	\$0	\$200
53180	Consulting Services	\$0	\$5,000	\$5,000	\$500	\$5,000	\$0	\$5,000
53181	Consulting Services - Technical	\$380,865	\$460,000	\$460,000	\$305,000	\$200,000	\$0	\$200,000
53188	Contract Services (Plans Review - County)	\$0	\$0	\$0	\$0	\$54,750	\$0	\$54,750
54010	Travel & Per Diem	\$107	\$1,400	\$1,400	\$1,000	\$1,400	\$0	\$1,400
54110	Telephones/Communications	\$2,167	\$4,384	\$3,924	\$1,500	\$4,200	\$0	\$4,200
54630	Repair & Maintenance - Equipment	\$0	\$500	\$500	\$100	\$500	\$0	\$500
54633	Maint Agree & Contracts (soft, hard, phone)	\$0	\$500	\$500	\$0	\$611	\$0	\$611
54650	Repair & Maintenance - Vehicle	\$187	\$1,500	\$1,500	\$200	\$1,000	\$0	\$1,000
54730	Printing Expense	\$161	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$1,000
54733	Scanning / Records Management	\$0	\$500	\$500	\$500	\$500	\$0	\$500
54930	Classified Advertising	\$0	\$100	\$100	\$0	\$100	\$0	\$100
55110	Office Supplies	\$549	\$1,500	\$1,500	\$500	\$1,000	\$0	\$1,000
55120	Computer / Printer / Fax Supplies	\$0	\$2,500	\$2,500	\$1,600	\$2,500	\$0	\$2,500
55210	Fuel & Oil	\$708	\$8,000	\$8,000	\$1,500	\$2,000	\$0	\$2,000
55220	Tires & Filters	\$0	\$500	\$500	\$300	\$500	\$0	\$500
55230	Operating Supplies	\$453	\$2,500	\$2,500	\$1,500	\$2,500	\$0	\$2,500
55240	Uniforms	\$864	\$1,200	\$1,200	\$500	\$800	\$0	\$800
55270	Small Tools & Equipment	\$965	\$1,500	\$1,500	\$600	\$1,500	\$260	\$1,760
55278	New Software	\$0	\$600	\$600	\$600	\$500	\$600	\$1,100
55410	Subscriptions	\$98	\$500	\$500	\$100	\$250	\$0	\$250
55411	Dues & Registrations	\$897	\$1,500	\$1,500	\$1,000	\$1,500	\$0	\$1,500
55430	Employee Development	\$2,360	\$8,000	\$8,000	\$4,000	\$8,000	\$0	\$8,000
	Total Operating	\$390,602	\$523,384	\$522,924	\$327,100	\$300,311	\$860	\$301,171
58130	Transfer to Gen Fund- Indirect Costs	\$131,622	\$138,203	\$138,203	\$138,203	\$145,113	\$0	\$145,113
58130	Transfer to Gen Fund- Com Dev Admin	\$136,137	\$142,944	\$142,944	\$142,944	\$150,091	\$0	\$150,091
58130	Transfer to Gen Fund- Fire Prevention	\$49,662	\$52,145	\$52,145	\$52,145	\$0	\$0	\$0
58130	Transfer to Gen Fund- Crossover Costs	\$27,563	\$28,941	\$28,941	\$28,941	\$30,388	\$0	\$30,388
	Total Transfers	\$344,984	\$362,233	\$362,233	\$362,233	\$325,592	\$0	\$325,592
64200	Data Processing Equipment	\$2,290	\$2,800	\$2,800	\$1,260	\$0	\$2,600	\$2,600
64300	Furniture/Office Equipment	\$0	\$3,000	\$3,000	\$0	\$0	\$0	\$0
	Assets Transferred to Balance Sheet	(\$2,290)						
	Total Capital	\$0	\$5,800	\$5,800	\$1,260	\$0	\$2,600	\$2,600
	TOTAL EXPENDITURES	\$970,764	\$1,214,762	\$1,214,522	\$874,781	\$811,182	\$10,237	\$821,419

Small Tools & Equipment:
UPS battery back-up (2) \$260

Software:
Microsoft Professional (2) \$600

Data Processing Equipment:
Personal Computer (2) \$2,600

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$125,276	\$171,590	\$171,590	\$132,222	\$74,652	\$1,772	\$76,424
51210	Sick Leave Purchase	\$0	\$0	\$0	\$0	\$889	\$0	\$889
51214	Overtime Salaries	\$139	\$6,183	\$6,183	\$4,479	\$284	\$18	\$302
52110	F.I.C.A. Taxes-City Portion	\$9,132	\$13,600	\$13,600	\$10,458	\$5,838	\$137	\$5,975
52310	Health/Life Insurance/Dis Ins	\$20,109	\$27,338	\$27,338	\$20,589	\$12,732	\$11	\$12,743
52320	Workers' Comp. Insurance	\$434	\$506	\$506	\$400	\$217	\$5	\$222
52330	Pension Expense	\$14,912	\$24,000	\$24,000	\$18,455	\$11,439	\$268	\$11,707
	Total Payroll	\$170,002	\$243,217	\$243,217	\$186,603	\$106,051	\$2,211	\$108,262
53111	Other Legal	\$0	\$100	\$100	\$100	\$100	\$0	\$100
53140	Pre-employment & Physical	\$104	\$200	\$200	\$0	\$200	\$0	\$200
53186	Outside Serv-Temp Serv	\$1,417	\$5,000	\$5,000	\$0	\$2,000	\$0	\$2,000
53188	Contract Services	\$4,390	\$6,000	\$6,000	\$0	\$6,000	\$0	\$6,000
54010	Travel & Per Diem	\$348	\$500	\$500	\$250	\$500	\$0	\$500
54110	Telephones/Communications	\$0	\$0	\$240	\$240	\$480	\$0	\$480
54210	Postage	\$1,184	\$1,200	\$1,200	\$1,200	\$1,700	\$0	\$1,700
54501	Collection Service Fees	\$0	\$100	\$100	\$100	\$100	\$0	\$100
54630	Repair & Maintenance - Equipment	\$0	\$300	\$300	\$0	\$300	\$0	\$300
54633	Maint Agree & Contracts (soft, hard, phone)	\$0	\$3,500	\$3,500	\$0	\$500	\$0	\$500
54730	Printing Expense	\$443	\$1,000	\$1,000	\$500	\$1,000	\$0	\$1,000
55110	Office Supplies	\$851	\$1,000	\$1,000	\$500	\$750	\$0	\$750
55120	Computer / Printer / Fax Supplies	\$1,029	\$1,200	\$1,200	\$600	\$1,200	\$0	\$1,200
55230	Operating Supplies	\$839	\$1,800	\$1,800	\$500	\$1,000	\$0	\$1,000
55240	Uniforms	\$233	\$500	\$500	\$250	\$300	\$0	\$300
55270	Small Tools & Equipment	\$279	\$1,000	\$1,000	\$700	\$1,000	\$0	\$1,000
55278	New Software	\$585	\$300	\$350	\$350	\$350	\$0	\$350
55410	Subscriptions	\$0	\$200	\$200	\$0	\$200	\$0	\$200
55411	Dues & Registrations	\$282	\$1,000	\$1,000	\$500	\$500	\$0	\$500
55430	Employee Development	\$6,874	\$8,500	\$8,500	\$2,000	\$2,000	\$0	\$2,000
	Total Operating	\$18,858	\$33,400	\$33,690	\$7,790	\$20,180	\$0	\$20,180
58130	<u>21341</u> Transfer to Gen Fund - IS Sp Proj	\$15,809	\$4,842	\$6,597	\$6,597	\$4,712	\$0	\$4,712
58130	<u>21342</u> Transfer to Gen Fund - Records Mgmt	\$51,827	\$8,405	\$11,038	\$11,038	\$22,885	\$0	\$22,885
58130	<u>21343</u> Transfer to Gen Fund - KIVA/GIS	\$169,493	\$125,040	\$125,040	\$125,040	\$120,410	\$0	\$120,410
58130	<u>21915</u> Transfer to Gen Fund - Operator (57%)	\$20,016	\$21,867	\$21,867	\$21,696	\$22,774	\$0	\$22,774
58130	Transfer to Gen Fund - Indirect Costs	\$22,342	\$23,459	\$23,459	\$23,459	\$24,632	\$0	\$24,632
58130	Transfer to Gen Fund - Com Dev Admin	\$53,251	\$55,914	\$55,914	\$55,914	\$58,710	\$0	\$58,710
	Total Transfers	\$332,738	\$239,527	\$243,915	\$243,744	\$254,123	\$0	\$254,123
64200	Data Processing Equipment	\$0	\$1,400	\$1,350	\$1,256	\$0	\$1,300	\$1,300
	Total Capital	\$0	\$1,400	\$1,350	\$1,256	\$0	\$1,300	\$1,300
	TOTAL EXPENDITURES	\$521,598	\$517,544	\$522,172	\$439,393	\$380,354	\$3,511	\$383,865

T/fer to Gen Fund - IS Sp Proj 1341	
Allocation Breakdown:	
General Fund	\$118,791
Water & Sewer	\$10,995
Stormwater	\$2,090
Development Services	\$4,712
	<u>\$136,588</u>
T/fer to Gen Fund - IS Records Mgmt 1342	
Allocation Breakdown:	
General Fund	\$77,413
Water & Sewer	\$45,403
Development Services	\$22,885
Stormwater	\$5,201
Solid Waste	\$3,121
	<u>\$154,023</u>

Transfer to Gen Fund - IS KIVA 1343	
Allocation Breakdown:	
General Fund	\$54,183
Water & Sewer	\$20,069
Development Services	\$120,410
Stormwater	\$6,020
	<u>\$200,682</u>

Data Processing Equipment:
Personal Computer (1) \$1,300

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$21,476	\$26,216	\$26,216	\$26,216	\$25,494	\$0	\$25,494
51210	Sick Leave Purchase	\$0	\$0	\$0	\$0	\$0	\$0	\$0
51214	Overtime Salaries	\$53	\$1,311	\$1,311	\$1,311	\$255	\$0	\$255
52110	F.I.C.A. Taxes-City Portion	\$1,344	\$2,106	\$2,106	\$2,106	\$1,970	\$0	\$1,970
52310	Health/Life Insurance/Dis Ins	\$4,789	\$6,696	\$6,696	\$6,696	\$7,626	\$0	\$7,626
52320	Workers' Comp. Insurance	\$73	\$78	\$78	\$78	\$73	\$0	\$73
52330	Pension Expense	\$1,140	\$3,716	\$3,716	\$3,716	\$3,862	\$0	\$3,862
	Total Payroll	\$28,875	\$40,123	\$40,123	\$40,123	\$39,280	\$0	\$39,280
54010	Travel & Per Diem	\$73	\$200	\$200	\$0	\$200	\$0	\$200
54630	Repair & Maintenance - Equipment	\$0	\$150	\$150	\$0	\$150	\$0	\$150
55110	Office Supplies	\$81	\$450	\$450	\$100	\$300	\$0	\$300
55230	Operating Supplies	\$7	\$150	\$150	\$0	\$100	\$0	\$100
55240	Uniforms	\$0	\$150	\$150	\$50	\$100	\$0	\$100
55270	Small Tools & Equipment	\$0	\$100	\$100	\$75	\$100	\$0	\$100
55410	Subscriptions	\$0	\$75	\$75	\$0	\$75	\$0	\$75
55411	Dues & Registrations	\$0	\$200	\$200	\$0	\$100	\$0	\$100
55430	Employee Development	\$420	\$500	\$500	\$0	\$500	\$0	\$500
	Total Operating	\$581	\$1,975	\$1,975	\$225	\$1,625	\$0	\$1,625
58130	Transfer to Gen Fund- Indirect Costs	\$10,998	\$11,548	\$11,548	\$11,548	\$12,125	\$0	\$12,125
58130	Transfer to Gen Fund- Com Dev Admin	\$24,079	\$25,283	\$25,283	\$25,283	\$26,547	\$0	\$26,547
	Total Transfers	\$35,077	\$36,831	\$36,831	\$36,831	\$38,672	\$0	\$38,672
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	TOTAL EXPENDITURES	\$64,533	\$78,929	\$78,929	\$77,179	\$79,577	\$0	\$79,577

<u>EXPENDITURES</u>	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Total FY 08/09 Budget
Personal Services	\$451,746	\$512,869	\$505,742	\$479,992	\$527,208
Operating Expenses	\$305,468	\$371,900	\$775,308	\$744,381	\$410,750
Transfers	\$202,088	\$269,478	\$271,033	\$271,033	\$210,716
Capital Outlay	\$206,513	\$190,000	\$164,499	\$153,710	\$242,750
TOTAL EXPENDITURES	\$1,165,815	\$1,344,247	\$1,716,582	\$1,649,116	\$1,391,424
Less Capitalized Expenditures	(\$206,513)	(\$190,000)	(\$164,499)	(\$153,710)	(\$242,750)
Total Non-Capital Expenditures	\$959,302	\$1,154,247	\$1,552,083	\$1,495,406	\$1,148,674
 <u>AUTHORIZED PERSONNEL</u> (in Full-Time Equivalent Units - FTEs)					
<u>Operations - 3800</u>					
Team Leader	1		1		1
Maintanance Mechanic I	2		2		2
Maintenance Worker	3		2		2
Stormwater Technician	-		1		1
Stormwater Utility Manager	1		1		1
	<u>7</u>		<u>7</u>		<u>7</u>
 <u>Engineering - 3810</u>					
City Engineer	1		1		1
Eng Tech/Construction 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 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
REVENUES								
Operating:								
343900	Fees Collected	\$1,027,403	\$1,050,000	\$1,050,000	\$1,030,000	\$1,035,000	\$0	\$1,035,000
361100	Interest Earned	\$39,581	\$26,600	\$26,600	\$25,000	\$8,350	\$0	\$8,350
364100	Auction	\$24	\$0	\$0	\$0	\$0	\$0	\$0
Engineering:								
322700	Engineering Inspection Fee	\$42,565	\$30,000	\$30,000	\$5,000	\$15,000	\$0	\$15,000
381090	<u>23810</u> Transfer from W&S - (Eng-20%)	\$42,614	\$50,534	\$50,534	\$36,993	\$40,057	\$0	\$40,057
381100	<u>23810</u> Transfer from Gen Fund - (Eng-10%)	\$21,307	\$25,267	\$25,267	\$18,496	\$20,028	\$0	\$20,028
Special Projects:								
331390	<u>30131</u> NRCS Grant - Creek Clearing	\$0	\$0	\$302,680	\$302,680	\$0	\$0	\$0
369101	<u>30131</u> Misc - HOA Contribution - Hacienda	\$0	\$0	\$30,000	\$30,000	\$0	\$0	\$0
TOTAL REVENUES		\$1,173,494	\$1,182,401	\$1,515,081	\$1,448,169	\$1,118,435	\$0	\$1,118,435

EXPENDITURES								
Division								
3800	Stormwater - Operating	\$746,230	\$1,091,577	\$1,098,132	\$1,056,873	\$846,020	\$244,883	\$1,090,903
3810	Stormwater - Engineering	\$213,072	\$252,670	\$285,770	\$259,563	\$293,984	\$6,537	\$300,521
3820	Stormwater - Special Projects	\$0	\$0	\$332,680	\$332,680	\$0	\$0	\$0
TOTAL EXPENDITURES		\$959,302	\$1,344,247	\$1,716,582	\$1,649,116	\$1,140,004	\$251,420	\$1,391,424

CHANGE IN FUND EQUITY		Net Assets	Net Assets less Net Capital (for Budgeting Purposes)				
FUND EQUITY - October 1		\$4,523,191	\$749,033	\$903,189	\$903,189	\$702,242	\$702,242
Appropriation TO (FROM) Fund Balance		\$214,192	(\$161,846)	(\$201,501)	(\$200,947)	(\$21,569)	(\$251,420)
FUND EQUITY - September 30		\$4,737,383	\$587,187	\$701,688	\$702,242	\$680,673	\$429,253
Non-cash Adjustments:							
	Compensated Absences	\$1,500					
	Contributed Capital	\$156,137					
	Depreciation	(\$226,230)					
	Asset Disposition	(\$778)					
		(\$69,371)					
Total Net Assets per CAFR		\$4,668,012					

Total Net Assets consist of:
 Cash - \$1,018,893
 Other Current Assets - \$4,300
 Current Liabilities - (\$120,004)
 Capital Assets net of related debt - \$3,764,823

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$323,103	\$348,046	\$340,846	\$327,987	\$344,624	\$6,363	\$350,987
51210	Sick Leave Purchase	\$703	\$4,123	\$4,123	\$3,391	\$3,527	\$0	\$3,527
51214	Overtime Salaries	\$6,561	\$17,350	\$17,350	\$9,800	\$16,771	\$318	\$17,089
52110	F.I.C.A. Taxes-City Portion	\$24,781	\$28,269	\$28,342	\$26,217	\$27,991	\$511	\$28,502
52310	Health/Life Insurance	\$39,620	\$44,658	\$44,658	\$44,658	\$50,580	\$40	\$50,620
52320	Workers' Comp. Insurance	\$19,045	\$20,538	\$20,538	\$20,538	\$20,177	\$436	\$20,613
52330	Pension Expense	\$37,933	\$49,885	\$49,885	\$47,401	\$54,868	\$1,002	\$55,870
	Total Payroll	\$451,746	\$512,869	\$505,742	\$479,992	\$518,538	\$8,670	\$527,208
53111	Other Legal	\$21,209	\$40,000	\$15,000	\$15,000	\$40,000	\$0	\$40,000
53140	Pre-Employment/Physicals	\$396	\$500	\$500	\$400	\$500	\$0	\$500
53411	Bank Service Charges	\$0	\$100	\$100	\$100	\$100	\$0	\$100
53680	Unrecognized Gain/Loss	(\$36)	\$0	\$0	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$1,109	\$2,500	\$2,500	\$1,500	\$2,000	\$0	\$2,000
54110	Telephone/Communications	\$1,089	\$1,700	\$1,627	\$1,400	\$1,400	\$0	\$1,400
54210	Postage	\$125	\$200	\$700	\$700	\$500	\$0	\$500
54410	Equipment Rental	\$593	\$1,000	\$1,500	\$1,500	\$1,500	\$0	\$1,500
54623	Repair & Maint. - Stormwater	\$81,374	\$40,000	\$66,000	\$66,000	\$40,000	\$0	\$40,000
54623	30131 Repair & Maint.- Stormwater	\$0	\$0	\$332,680	\$332,680	\$0	\$0	\$0
54630	Repair & Maint. - Equipment	\$9,139	\$15,150	\$16,350	\$15,150	\$18,300	\$0	\$18,300
54640	Repair & Maint. - Communications	\$300	\$300	\$300	\$300	\$500	\$0	\$500
54650	Repair & Maint. - Vehicles	\$2,102	\$3,500	\$3,500	\$3,300	\$4,500	\$0	\$4,500
54682	Repair & Maint. - Grounds	\$32,398	\$35,000	\$35,000	\$35,000	\$36,000	\$0	\$36,000
54693	Repair & Maint. - Ponds	\$65,825	\$93,000	\$126,501	\$126,501	\$90,000	\$0	\$90,000
54920	Legal Advertising	\$0	\$300	\$1,300	\$1,000	\$1,000	\$0	\$1,000
55110	Office Supplies	\$284	\$450	\$450	\$450	\$450	\$0	\$450
55120	Computer/Printer/Fax	\$49	\$100	\$100	\$100	\$100	\$0	\$100
55210	Fuel & Oil	\$11,004	\$13,500	\$14,000	\$12,700	\$17,200	\$0	\$17,200
55220	Tires & Filters	\$1,641	\$2,700	\$2,700	\$2,500	\$3,000	\$0	\$3,000
55230	Operating Supplies	\$208	\$600	\$600	\$600	\$600	\$0	\$600
55240	Uniforms	\$1,733	\$2,600	\$2,600	\$2,600	\$2,600	\$0	\$2,600
55270	Small Tools & Equipment	\$10,520	\$11,400	\$11,400	\$9,200	\$10,400	\$0	\$10,400
55280	Mosquito Chemicals	\$20,626	\$30,000	\$30,000	\$30,000	\$30,000	\$0	\$30,000
55281	Herbicides	\$47	\$1,300	\$1,300	\$1,000	\$1,300	\$0	\$1,300
55290	Protective Clothing	\$940	\$1,100	\$1,100	\$1,100	\$1,100	\$0	\$1,100
55410	Subscriptions	\$15	\$200	\$200	\$200	\$200	\$0	\$200
55411	Dues & Registration	\$3,386	\$4,000	\$4,000	\$3,500	\$4,000	\$0	\$4,000
55430	Employee Development	\$1,508	\$4,700	\$4,700	\$4,300	\$4,500	\$0	\$4,500
	Total Operating	\$305,468	\$371,900	\$775,308	\$744,381	\$410,750	\$0	\$410,750
	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	\$82,907	\$87,052	\$87,052	\$87,052	\$91,405	\$0	\$91,405
58130	<u>21341</u> Transfer to General - Special Projects	\$3,162	\$1,614	\$2,571	\$2,571	\$2,090	\$0	\$2,090
58130	<u>21342</u> Transfer to General - IS Records Mgmt	\$5,294	\$18,896	\$19,494	\$19,494	\$5,201	\$0	\$5,201
58130	<u>21343</u> Transfer to General - Kiva	\$4,725	\$5,916	\$5,916	\$5,916	\$6,020	\$0	\$6,020
58161	Transfer to Capital Proj (Util/PW Facility)	\$100,000	\$150,000	\$150,000	\$150,000	\$100,000	\$0	\$100,000
	Total Transfers	\$202,088	\$269,478	\$271,033	\$271,033	\$210,716	\$0	\$210,716
63200	Stormwater System	\$156,137	\$0	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$40,572	\$0	\$0	\$0	\$0	\$38,450	\$38,450
64200	Data Processing Equipment	\$0	\$0	\$0	\$0	\$0	\$4,300	\$4,300
64400	Machinery	\$0	\$0	\$0	\$0	\$0	\$60,000	\$60,000
65000	<u>30046</u> CIP - Canal Piping (Flamingo to Moss)	\$6,000	\$75,000	\$109,500	\$105,000	\$0	\$0	\$0
65000	<u>30068</u> CIP - Curb Inlet Replacements	\$0	\$5,000	\$11,000	\$5,000	\$0	\$5,000	\$5,000
65000	<u>30073</u> CIP - Underdrains	\$0	\$15,000	\$15,000	\$15,000	\$0	\$15,000	\$15,000
65000	<u>30122</u> CIP - Mt. Laurel	\$3,804	\$0	\$28,710	\$28,710	\$0	\$0	\$0
65000	CIP - (See list below)	\$0	\$95,000	\$289	\$0	\$0	\$120,000	\$120,000
	Transfer to Balance Sheet	(\$206,513)						
	Total Capital	\$0	\$190,000	\$164,499	\$153,710	\$0	\$242,750	\$242,750
	TOTAL EXPENDITURES	\$959,302	\$1,344,247	\$1,716,582	\$1,649,116	\$1,140,004	\$251,420	\$1,391,424

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$197,170	\$220,059	\$212,859	\$200,000	\$213,276	\$4,605	\$217,881
51210	Sick Leave Purchase	\$703	\$1,694	\$1,694	\$962	\$1,001	\$0	\$1,001
51214	Overtime Salaries	\$5,156	\$15,170	\$15,170	\$8,000	\$14,506	\$316	\$14,822
52110	F.I.C.A. Taxes-City Portion	\$15,454	\$18,125	\$18,125	\$16,000	\$17,502	\$376	\$17,878
52310	Health/Life Insurance	\$28,318	\$32,803	\$32,803	\$32,803	\$37,170	\$29	\$37,199
52320	Workers' Comp. Insurance	\$12,193	\$15,464	\$15,464	\$15,464	\$14,932	\$369	\$15,301
52330	Pension Expense	\$21,622	\$31,984	\$31,984	\$29,500	\$34,317	\$738	\$35,055
	Total Payroll	\$280,616	\$335,299	\$328,099	\$302,729	\$332,704	\$6,433	\$339,137
53111	Other Legal	\$21,209	\$40,000	\$15,000	\$15,000	\$40,000	\$0	\$40,000
53140	Pre-Employment/Physicals	\$396	\$500	\$500	\$400	\$500	\$0	\$500
53411	Bank Service Charges	\$0	\$100	\$100	\$100	\$100	\$0	\$100
53680	Unrecognized Gain/Loss	(\$36)	\$0	\$0	\$0	\$0	\$0	\$0
54010	Travel & Per Diem	\$1,047	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$1,000
54110	Telephone/Communications	\$117	\$200	\$200	\$200	\$200	\$0	\$200
54210	Postage	\$41	\$100	\$600	\$600	\$400	\$0	\$400
54410	Equipment Rental	\$593	\$1,000	\$1,500	\$1,500	\$1,500	\$0	\$1,500
54623	Repair & Maint. - Stormwater	\$81,374	\$40,000	\$66,000	\$66,000	\$40,000	\$0	\$40,000
54630	Repair & Maint. - Equipment	\$9,128	\$15,000	\$16,200	\$15,000	\$18,000	\$0	\$18,000
54640	Repair & Maint. - Communications	\$300	\$300	\$300	\$300	\$500	\$0	\$500
54650	Repair & Maint. - Vehicles	\$1,795	\$3,000	\$3,000	\$3,000	\$4,000	\$0	\$4,000
54682	Repair & Maint. - Grounds	\$32,398	\$35,000	\$35,000	\$35,000	\$36,000	\$0	\$36,000
54693	Repair & Maint. - Ponds	\$65,825	\$93,000	\$126,501	\$126,501	\$90,000	\$0	\$90,000
54920	Legal Advertising	\$0	\$300	\$1,300	\$1,000	\$1,000	\$0	\$1,000
55110	Office Supplies	\$220	\$300	\$300	\$300	\$300	\$0	\$300
55120	Computer/Printer/Fax	\$49	\$100	\$100	\$100	\$100	\$0	\$100
55210	Fuel & Oil	\$9,365	\$12,000	\$12,000	\$11,000	\$15,000	\$0	\$15,000
55220	Tires & Filters	\$1,641	\$2,200	\$2,200	\$2,200	\$2,500	\$0	\$2,500
55230	Operating Supplies	\$208	\$500	\$500	\$500	\$500	\$0	\$500
55240	Uniforms	\$1,617	\$2,200	\$2,200	\$2,200	\$2,200	\$0	\$2,200
55270	Small Tools & Equipment	\$10,508	\$11,000	\$11,000	\$9,000	\$10,000	\$0	\$10,000
55280	Mosquito Chemicals	\$20,626	\$30,000	\$30,000	\$30,000	\$30,000	\$0	\$30,000
55281	Herbicides	\$47	\$1,300	\$1,300	\$1,000	\$1,300	\$0	\$1,300
55290	Protective Clothing	\$844	\$900	\$900	\$900	\$900	\$0	\$900
55410	Subscriptions	\$15	\$100	\$100	\$100	\$100	\$0	\$100
55411	Dues & Registration	\$2,931	\$3,000	\$3,000	\$3,000	\$3,000	\$0	\$3,000
55430	Employee Development	\$1,268	\$3,700	\$3,700	\$3,500	\$3,500	\$0	\$3,500
	Total Operating	\$263,526	\$296,800	\$334,501	\$329,401	\$302,600	\$0	\$302,600
	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	\$82,907	\$87,052	\$87,052	\$87,052	\$91,405	\$0	\$91,405
58130	<u>21341</u> Transfer to General Fund - Special Projects	\$3,162	\$1,614	\$2,571	\$2,571	\$2,090	\$0	\$2,090
58130	<u>21342</u> Transfer to General Fund - IS Records Mgmt	\$5,294	\$18,896	\$19,494	\$19,494	\$5,201	\$0	\$5,201
58130	<u>21343</u> Transfer to General Fund - Kiva	\$4,725	\$5,916	\$5,916	\$5,916	\$6,020	\$0	\$6,020
58161	Transfer to Capital Projects Fund (Utility/PW Facility)	\$100,000	\$150,000	\$150,000	\$150,000	\$100,000	\$0	\$100,000
	Total Transfers	\$202,088	\$269,478	\$271,033	\$271,033	\$210,716	\$0	\$210,716
63200	Stormwater System	\$156,137	\$0	\$0	\$0	\$0	\$0	\$0
64000	Equipment-General	\$40,572	\$0	\$0	\$0	\$0	\$38,450	\$38,450
64400	Machinery	\$0	\$0	\$0	\$0	\$0	\$60,000	\$60,000
65000	<u>30046</u> CIP - Canal Piping (Flamingo to Moss)	\$6,000	\$75,000	\$109,500	\$105,000	\$0	\$0	\$0
65000	<u>30068</u> CIP - Curb Inlet Replacements	\$0	\$5,000	\$11,000	\$5,000	\$0	\$5,000	\$5,000
65000	<u>30073</u> CIP - Underdrains	\$0	\$15,000	\$15,000	\$15,000	\$0	\$15,000	\$15,000
65000	<u>30122</u> CIP - Mt. Laurel	\$3,804	\$0	\$28,710	\$28,710	\$0	\$0	\$0
65000	CIP - (See list below)	\$0	\$95,000	\$289	\$0	\$0	\$120,000	\$120,000
	Transfer to Balance Sheet	(\$206,513)						
	Total Capital	\$0	\$190,000	\$164,499	\$153,710	\$0	\$238,450	\$238,450
	TOTAL EXPENDITURES	\$746,230	\$1,091,577	\$1,098,132	\$1,056,873	\$846,020	\$244,883	\$1,090,903

T/fer to Gen Fund - IS Records Mgmt 1342 Allocation Breakdown:	
General Fund	\$77,413
Water & Sewer	\$45,403
Development Services	\$22,885
Stormwater	\$5,201
Solid Waste	\$3,121
	\$154,023

Equipment - General:		Machinery:	
Backhoe knuckle	\$18,000	Skid steer loader	\$60,000
Vacuum trailer	\$14,000		
Trash pump	\$3,000	CIP:	
Bushhog	\$2,200	Creek dredging	\$35,000
Truck crane	\$1,250	VVR replacement	\$30,000
	\$38,450	TMDL water quality	\$55,000
			\$120,000

T/fer to Gen Fund - IS Sp Proj 1341 Allocation Breakdown:	
General Fund	\$118,791
Water & Sewer	\$10,995
Stormwater	\$2,090
Development Services	\$4,712
	\$136,588

Transfer to Gen Fund - IS KIVA 1343 Allocation Breakdown:	
General Fund	\$54,183
Water & Sewer	\$20,069
Development Services	\$120,410
Stormwater	\$6,020
	\$200,682

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
51210	Regular Salaries	\$125,933	\$127,987	\$127,987	\$127,987	\$131,348	\$1,758	\$133,106
51210	Sick Leave Purchase	\$0	\$2,429	\$2,429	\$2,429	\$2,526	\$0	\$2,526
51214	Overtime Salaries	\$1,405	\$2,180	\$2,180	\$1,800	\$2,265	\$2	\$2,267
52110	F.I.C.A. Taxes-City Portion	\$9,327	\$10,144	\$10,217	\$10,217	\$10,489	\$135	\$10,624
52310	Health/Life Insurance	\$11,302	\$11,855	\$11,855	\$11,855	\$13,410	\$11	\$13,421
52320	Workers' Comp. Insurance	\$6,852	\$5,074	\$5,074	\$5,074	\$5,245	\$67	\$5,312
52330	Pension Expense	\$16,311	\$17,901	\$17,901	\$17,901	\$20,551	\$264	\$20,815
	Total Payroll	\$171,130	\$177,570	\$177,643	\$177,263	\$185,834	\$2,237	\$188,071
53180	Consulting (from #3800 in '07)	\$37,837	\$65,000	\$97,600	\$74,600	\$98,000	\$0	\$98,000
54010	Travel & Per Diem	\$62	\$1,500	\$1,500	\$500	\$1,000	\$0	\$1,000
54110	Telephone/Communications	\$972	\$1,500	\$1,427	\$1,200	\$1,200	\$0	\$1,200
54210	Postage	\$84	\$100	\$100	\$100	\$100	\$0	\$100
54630	Repair & Maint. - Equipment	\$11	\$150	\$150	\$150	\$300	\$0	\$300
54650	Repair & Maint. - Vehicles	\$307	\$500	\$500	\$300	\$500	\$0	\$500
54730	Printing Expense	\$47	\$100	\$100	\$100	\$100	\$0	\$100
55110	Office Supplies	\$64	\$150	\$150	\$150	\$150	\$0	\$150
55210	Fuel & Oil	\$1,639	\$1,500	\$2,000	\$1,700	\$2,200	\$0	\$2,200
55220	Tires & Filters	\$0	\$500	\$500	\$300	\$500	\$0	\$500
55230	Operating Supplies	\$0	\$100	\$100	\$100	\$100	\$0	\$100
55240	Uniforms	\$116	\$400	\$400	\$400	\$400	\$0	\$400
55270	Small Tools & Equipment	\$12	\$400	\$400	\$200	\$400	\$0	\$400
55278	New Software - (System)	\$0	\$800	\$800	\$800	\$800	\$0	\$800
55290	Protective Clothing	\$96	\$200	\$200	\$200	\$200	\$0	\$200
55410	Subscriptions	\$0	\$100	\$100	\$100	\$100	\$0	\$100
55411	Dues & Registration	\$455	\$1,000	\$1,000	\$500	\$1,000	\$0	\$1,000
55420	Operational Books	\$0	\$100	\$100	\$100	\$100	\$0	\$100
55430	Employee Development	\$240	\$1,000	\$1,000	\$800	\$1,000	\$0	\$1,000
	Total Operating	\$41,942	\$75,100	\$108,127	\$82,300	\$108,150	\$0	\$108,150
	Total Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Transfers	\$0	\$0	\$0	\$0	\$0	\$0	\$0
64200	Data Processing Equipment	\$0	\$0	\$0	\$0	\$0	\$4,300	\$4,300
	Total Capital	\$0	\$0	\$0	\$0	\$0	\$4,300	\$4,300
	TOTAL EXPENDITURES	\$213,072	\$252,670	\$285,770	\$259,563	\$293,984	\$6,537	\$300,521

Data Processing:
Personal Computer (1) \$1,800
Laptop \$2,500
\$4,300

Account Number	Account Description	FY 06/07 Actual	Original FY 07/08 Budget	Revised FY 07/08 Budget	Projected FY 07/08 Actual/Est	Baseline FY 08/09 Budget	New FY 08/09 Budget	Total FY 08/09 Budget
	Total Payroll	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54623	30131 Repair & Maint.- Stormwater	\$0	\$0	\$332,680	\$332,680	\$0	\$0	\$0
	Total Operating	\$0	\$0	\$332,680	\$332,680	\$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	\$0	\$0	\$332,680	\$332,680	\$0	\$0	\$0

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

Last Ten Fiscal Years
(amounts expressed in thousands)

Fiscal Year Ended September 30,	Real Property										Assessed Value as a Percentage of Actual Value
	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	Estimated Actual Taxable Value ¹	
1999	1,127,761	1,021,892	90.61%	105,869	9.39%	31,494	31	253,253	906,033	1,181,707	76.67%
2000	1,218,447	1,104,670	90.66%	113,777	9.34%	34,604	36	315,632	937,455	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	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	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	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	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	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	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	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	3,716,575	59.75%

1 Source: Seminole County Property Appraiser (www.scpaff.org)

2 Source: Seminole County Tax Collector (www.seminoletax.org)

**PROPERTY TAX RATES
DIRECT AND OVERLAPPING¹ GOVERNMENTS**

	Winter Springs			Seminole County			Overlapping Rates School District			Total Direct & Overlap-ping Rates
	Operating Millage	Debt Service Millage	Total City Millage	Operating Millage	Debt Service Millage	Total County Millage	Operating Millage	Debt Service Millage	Total School Millage	
1999	3.5495	0.0000	3.5495	5.1579	0.1234	5.2813	9.1020	0.8160	9.9180	19.2308
2000	3.5495	0.0000	3.5495	4.9989	0.1170	5.1159	8.7850	0.7560	9.5410	18.6884
2001	3.5400	0.0000	3.5400	4.9989	0.1083	5.1072	8.6550	0.6900	9.3450	18.4642
2002	3.7708	0.0000	3.7708	4.9989	0.2208	5.2197	8.5230	0.6390	9.1620	18.6145
2003	4.1658	0.0000	4.1658	4.9989	0.2086	5.2075	8.4790	0.5210	9.0000	18.8353
2004	4.3000	0.2500	4.5500	4.9989	0.1910	5.1899	8.2410	0.4950	8.7360	18.9379
2005	4.3000	0.2500	4.5500	4.9989	0.1721	5.1710	8.1270	0.3850	8.5120	18.6950
2006	4.6126	0.1374	4.7500	4.9989	0.2041	5.2030	7.9650	0.0000	7.9650	18.3800
2007	4.2919	0.1100	4.4019	4.9989	0.1451	5.1440	7.7530	0.0000	7.7530	17.7609
2008	3.2496	0.1022	3.3518	4.3578	0.1451	4.5029	7.4130	0.0000	7.4130	15.6835

Source: Seminole County Tax Collector (www.seminoletax.org)

Overlapping rates are those of local and county governments that apply to property owners within the City of Winter Springs.

Taxes levied for the fiscal year are based on the prior year taxable value.

**CITY OF WINTER SPRINGS
FISCAL YEAR 2008-2009**

PRINCIPAL PROPERTY TAXPAYERS

(amounts expressed in thousands)

<u>Taxpayer</u>	<u>2008</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	\$ 33,083	1	1.65%	-	-	-
Courtney Springs LP	21,078	2	1.05%	-	-	-
Capital Green I LLC	19,687	3	0.98%	-	-	-
Florida Power Corporation	18,646	4	0.93%	8,465	2	0.93%
United Dominion Realty Trust	11,197	5	0.56%	7,103	3	0.78%
Winter Springs Holdings, Inc.	9,137	6	0.46%	-	-	-
Levitt & Sons of Seminole County	8,307	7	0.41%	-	-	-
Tousa Homes, Inc.	7,480	8	0.37%	-	-	-
BRI 1813 Villagio Co-op, Inc.	7,156	9	0.36%	-	-	-
Baxley Robert & Annmarie TRS	6,179	10	0.31%	-	-	-
Golf Terrace, Ltd.	-	-	-	12,085	1	1.33%
Hacienda Village Co-op	-	-	-	4,973	4	0.55%
Time Warner Entertainment	-	-	-	3,538	5	0.39%
Southern Bell Telephone	-	-	-	3,094	6	0.34%
Centex Homes	-	-	-	2,938	7	0.32%
Tuskawilla Investors, Inc.	-	-	-	2,601	8	0.29%
Partners Preferred Yield, Inc.	-	-	-	2,024	9	0.22%
DR Horton, Inc.	-	-	-	2,001	10	0.22%
Totals	<u>\$ 141,950</u>		<u>7.08%</u>	<u>\$ 48,822</u>		<u>5.37%</u>

Source: Seminole County Property Appraiser (www.scpafl.org)

**CITY OF WINTER SPRINGS
FISCAL YEAR 2008-2009**

PRINCIPAL EMPLOYERS

Employer	Fiscal Year 2007 ¹		
	Employees	Rank	Percentage of Total City Employment
Seminole County School Board	1,604	1	30.85%
City of Winter Springs	294	2	5.65%
Dearborn Electronics	140	3	2.69%
Publix (Winter Springs Town Center)	134	4	2.58%
Modern Plumbing	102	5	1.96%
Tuscawilla Country Club	100	6	1.92%
United States Post Office	49	7	0.94%
Dittmer Architectural Aluminum	45	8	0.87%
The Grove Counseling Center	40	9	0.77%
Longwood Kia / Mitsubishi	40	10	0.77%
Total	2,548		49.00%

Source: Business Organizations

Note

¹ The City of Winter Springs has an estimated employee population of 5,200 with approximately 600 business establishments as of 9/30/2007.

**CITY OF WINTER SPRINGS
FISCAL YEAR 2008-2009**

DEMOGRAPHIC AND ECONOMIC STATISTICS

Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Population¹</u>	<u>Personal Income (amounts expressed in thousands)</u>	<u>Per Capita Personal Income¹</u>	<u>Median Age¹</u>	<u>Education Level in Years of Formal Schooling¹</u>	<u>School Enrollment²</u>	<u>Unemployment Rate³</u>
1998	28,404	*	*	*	*	5,967	3.1%
1999	29,220	*	*	*	*	5,711	2.8%
2000	30,860	785,726	25,461	37.2	13.68	5,776	2.6%
2001	31,666	*	*	*	*	6,421	2.5%
2002	32,082	*	*	*	*	6,508	4.8%
2003	32,572	*	*	*	*	7,413	4.9%
2004	32,955	*	*	*	*	7,476	4.2%
2005	33,321	*	*	*	*	7,492	3.4%
2006	34,621	979,428	28,290	39.3	13.97	7,342	3.1%
2007	34,899	971,623	27,841	39.8	13.93	7,115	4.0%

* Data not available at time of printing

Note

¹ Source: Estimates from 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)

**CITY OF WINTER SPRINGS
FISCAL YEAR 2008-2009 BUDGET**

BUDGETED FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION

Last Ten Fiscal Years

Budgeted Full-time Equivalent Employees as of September 30,

Function	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Development Services ¹	6	6	6	8	8	10	10	10	10	5
General Government	35	36	38	36	37	41	44	44	44	45
Public Safety:										
Police										
Sworn Officers	54	54	59	59	64	64	70	70	70	70
Non sworn officers	-	-	-	-	-	-	-	-	-	-
Civilians ²	20	20	20	20	20	20.75	20.75	20.75	20.75	20.75
Fire ³										
Firefighters and officers	38	38	41	49	50	50	51	51	51	-
Civilians	1	1	1	1	2	2	2	2	2	-
Public Works	22	21	22	21	23	23	21	21	21	21
Culture and Recreation	20	20	19	20	21	32.34	33.67	35.78	36.63	34.07
Utilities	34	35	36	35	40	42	42	43	45	45
Stormwater	5	5	6	7	7	7	9	9	9	9
Total	235	236	248	256	272	292.09	303.42	306.53	309.38	249.82

Part-time Employees	22	24	24	*	23	Beginning with fiscal year 2005, part-time employees are reflected in terms of their full-time equivalent units (FTEs). Those units are included in the appropriate function totals above.				
Part-time FTEs ⁴	*	*	*	*	*					

Note

* 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 communication center personnel.

³ Includes Medical Transport

⁴ FTEs - Full-time Equivalents

**CITY OF WINTER SPRINGS
FISCAL YEAR 2008-2009**

OPERATING INDICATORS BY FUNCTION

Last Ten Fiscal Years

Function	Fiscal Year									
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Police										
Auto accidents	337	384	386	383	442	495	508	505	530	444
Physical arrests	901	827	882	966	640	588	627	1,128	1,633	1,582
Criminal investigations conducted	658	515	454	614	552	437	450	591	551	291
Total calls for service	22,739	26,247	30,336	30,457	47,550	76,958	83,290	91,904	107,074	125,789
911 calls received	5,934	4,881	5,874	6,077	6,087	5,506	5,786	6,931	5,174	5,781
Evidence processed (pieces)	*	*	*	*	*	*	2,396	2,068	2,436	1,820
Highways and streets										
Streets paved (miles)	*	*	*	0.01	0.36	0.99	0.85	0.00	0.00	0.57
Streets resurfaced (square yards)	51,557	47,733	39,329	37,778	51,132	40,658	44,257	44,945	23,925	35,537
Sidewalks/bike paths built or repaired (feet)	3,457	2,801	3,932	4,323	3,226	2,345	5,371	3,834	4,159	22,112
Culture and recreation										
Games - Baseball/Softball	*	*	*	*	*	*	*	1,502	1,643	1,565
Games - Basketball	*	*	*	*	*	*	*	652	644	606
Games - Football	*	*	*	*	*	*	*	286	285	298
Games - Soccer	*	*	*	*	*	*	*	1,029	1,010	905
Senior Activities	*	*	*	*	817	769	753	899	1,651	1,154
Civic Center/Pavillion Rentals	*	*	*	*	196	*	245	267	319	379
Program Events	*	*	*	*	312	*	345	312	310	221
Water										
New connections	328	454	355	156	204	198	132	260	279	179
Number of customers	10,981	11,196	11,921	12,136	11,316	12,066	11,903	12,104	12,444	12,514
Water main breaks	*	*	*	*	*	*	6	6	16	13
Average daily consumption (gallons/per capita)	125	125	125	114	110	106	115	108	126	125
Meter reads	*	*	*	*	*	*	*	*	*	171,167
Community Development										
Total permits issued	1,839	2,178	1,997	1,773	2,182	2,846	2,834	4,217	2,805	2,405
Building inspections	3,497	8,191	3,746	4,378	7,703	16,651	16,869	16,669	15,574	9,473
Occupational licenses issued	*	*	*	*	*	*	*	*	*	1,944
Land use amendments & rezonings	*	*	*	*	*	*	*	*	*	23
License/Permit reviews	*	*	*	*	*	*	*	*	*	987
General Government										
Personnel actions processed	*	*	*	*	2,567	2,155	1,889	1,581	1,264	637
Worker's Comp Claims	43	34	42	33	10	51	45	41	40	41
Legal notices published	*	*	*	*	*	*	*	*	*	38
Payroll - Checks	*	*	*	*	4,013	3,493	1,411	301	275	312
Payroll - Direct Deposit	*	*	*	*	2,969	3,795	5,941	7,311	7,524	7,592
Receipts deposited	*	*	*	*	*	*	169,556	182,195	192,439	185,716
A/P checks issued	*	*	*	*	7,162	7,975	7,929	7,768	7,914	7,460
Purchase orders/EPO's processed	*	*	*	*	5,331	5,669	6,227	5,737	5,412	5,205

Note

* Information not available

**CITY OF WINTER SPRINGS
FISCAL YEAR 2008-2009**

CAPITAL ASSET STATISTICS BY FUNCTION

Last Ten Fiscal Years

Function	Fiscal Year									
	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Public safety										
Police:										
Stations	1	1	1	1	1	1	1	1	1	1
Fleet	*	*	*	*	*	*	*	*	75	75
Fire stations	2	2	2	2	2	2	3	3	3	3
Highways and streets										
Streets - paved (miles)	98.00	102.80	91.90	91.91	92.27	93.26	94.11	94.11	94.11	95.32
Streets - unpaved (miles)	11.00	11.00	6.70	6.67	7.10	7.25	6.40	6.40	7.16	6.40
Street lights	*	*	*	*	*	*	1,884	1,901	2,095	2,158
Traffic signals	6	6	7	7	7	8	9	9	10	10
Culture and recreation										
Park acreage	*	*	*	228	255	267.20	267.70	267.70	267.70	267.70
Parks - Community	2	2	2	5	5	5	5	5	5	5
Parks - Neighborhood	6	6	6	6	6	6	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)	141.5	142.0	143.0	144.3	144.7	150.1	155.1	158.9	160.4	161.7
Fire hydrants	836	878	880	882	914	929	931	964	975	995
Maximum daily capacity (millions of gallons)	12	12	12	12	12	12	12	12	12	12
Deep Wells	7	7	7	7	7	7	7	7	8	8
Sewer										
Sanitary sewers (miles)	99.10	99.50	99.80	100.20	100.50	103.31	105.27	106.97	108.30	108.90
Storm sewers (miles)	*	*	*	*	*	*	*		91.01	91.56
Treatment facility capacity (millions of gallons)	4.000	4.082	4.212	4.212	4.212	4.212	4.212	4.212	4.212	4.212
Current average flow (millions of gallons)	2.000	2.032	1.813	2.179	2.179	2.343	2.285	2.297	2.243	2.209

Note

* Information not available

**CAPITAL IMPROVEMENTS PROGRAM BY DEPARTMENT
FY 2008/09 to FY 2012/2013**

Project Name	Funding Source	Description/ Justification	Location	Capital Budget FY 2007-2008	Year 1 2008/09	Year 2 2009/10	Year 3 2010/11	Year 4 2011/12	Year 5 2012/13	TOTALS (Years 1-5)	Operating Budget Impact 2008/2009
Department: COMMUNITY DEVELOPMENT											
Town Center Bldg 4 Sidewalk	1CTX	Public sidewalk upgrade; Improves major Town Center right of way; Promotes walkability; Is a catalyst for private investment in the Town Center; Accommodates growth.	Town Center Bldg 4	\$ 76,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SR434 Median Landscaping	GRT	Improves road function and beautification; Slows traffic which increases pedestrian safety in the Town Center; Utilizes grant funding.	SR434 Median	\$ 142,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SR434 Median End Caps	1CTX	Improves road function and beautification.	SR434 Median	\$ 9,500	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ -
TLBD Phase 2 Beautification	TLBD	New streetlights and decorative signs; Improves road function and beautification.	Tusawilla PUD	\$ 257,000	\$ 37,525	\$ -	\$ -	\$ -	\$ -	\$ 37,525	\$ -
Total				\$ 484,500	\$ 187,525	\$ -	\$ -	\$ -	\$ -	\$ 187,525	\$ -
Department: GENERAL SERVICES											
City Hall Expansion	BND, PBIF, & RSV	Expands existing facility to accommodate demands due to City growth.	Town Center	\$ -	\$ -	\$ 1,900,000	\$ -	\$ -	\$ -	\$ 1,900,000	\$ -
Total				\$ -	\$ -	\$ 1,900,000	\$ -	\$ -	\$ -	\$ 1,900,000	\$ -
Department: PARKS & RECREATION											
Trotwood Park Improvements	GRT & PIMF	Splash playground and new pavilion maximizes the potential of ex facilities; Improves recreational opportunities; Utilizes grant funding.	Trotwood Park	\$ 15,762	\$ 467,627	\$ -	\$ -	\$ -	\$ -	\$ 467,627	\$ 30,699
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	\$ 45,000	\$ 1,290,950	\$ 164,050	\$ -	\$ -	\$ -	\$ 1,455,000	\$ -
Central Winds Park Expansion Improvements (Dog Park)	GRT & PIMF & 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	\$ -	\$ -	\$ -	\$ 271,222	\$ -	\$ -	\$ 271,222	\$ 20,000
Central Winds Park Expansion Improvements	GRT & PIMF	Restroom bldg and walkway expansion consistent with recreational needs of residents; Utilizes grant funding.	CWP Expansion	\$ -	\$ 50,000	\$ 500,000	\$ -	\$ -	\$ -	\$ 550,000	\$ -
Neighborhood Community Center	CDBG	Torcaso Park bldg. expansion consistent with recreational needs of residents; Utilizes grant funding.	Torcaso Park	\$ -	\$ 10,000	\$ -	\$ -	\$ 400,000	\$ -	\$ 410,000	\$ -
Town Center/Civic Center	BND, GRT & PIMF	City Civic Center expansion consistent with recreational needs of residents; Utilizes grant funding	Town Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000	\$ 5,000,000	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,500,000	\$ 8,500,000	\$ -
Bear Creek Nature Trail Bridge	GNF	Replacement of trail bridge.	Tusawilla PUD	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -
Total				\$ 60,762	\$ 1,868,577	\$ 664,050	\$ 271,222	\$ 400,000	\$ 13,500,000	\$ 16,703,849	\$ 50,699

**CAPITAL IMPROVEMENTS PROGRAM BY DEPARTMENT
FY 2008/09 to FY 2012/2013**

Project Name	Funding Source	Description/ Justification	Location	Capital Budget FY 2007-2008	Year 1 2008/09	Year 2 2009/10	Year 3 2010/11	Year 4 2011/12	Year 5 2012/13	TOTALS (Years 1-5)	Operating Budget Impact 2008/2009
Department: PUBLIC WORKS											
Resurfacing-	LGTX	Major maintenance; Refurbishes existing streets so that transportation network is maintained.	City Wide	\$ 204,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000	\$ -
SR 434 & SR 419 Traffic Signal Improvements	1CTX	Addresses existing deficiency on SR 434 with upgraded traffic signals.	SR 434 & SR 419	\$ 35,000	\$ 165,000	\$ -	\$ -	\$ -	\$ -	\$ 165,000	\$ -
Shetland 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	\$ -	\$ 1,900,000	\$ -	\$ -	\$ -	\$ -	\$ 1,900,000	\$ -
Sidewalks- Shetland/Northern	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	\$ 13,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -
WS Blvd Reconstruction Ph 2 & 3	1CTX	Major maintenance; Refurbishes collector road so that current LOS is not impaired.	Tuskawilla	\$ 1,600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Wade Street/419 Improvements	1CTX & FDOT	Safety improvements; Furthers safe transportation network to ensure adequate movement of people and goods.	SR 419	\$ 50,000	\$ 575,000	\$ -	\$ -	\$ -	\$ -	\$ 575,000	\$ -
Doran Drive	1CTX	Doran Drive (Blumberg to high school)- Refurbishes collector road so that existing LOS is maintained.	Town Center	\$ 5,100	\$ 200,000					\$ 200,000	
Ranchlands Paving	1CTX	Dirt road paving provides supporting infrastructure to enhance existing housing stock.	Ranchlands	\$ -	\$ 700,000	\$ 700,000	\$ -	\$ -	\$ -	\$ 1,400,000	\$ -
Residential Road Reconstruction	1CTX	Rebuilds existing neighborhood streets so that transportation network is maintained.	Various	\$ 1,165,000	\$ 125,000	\$ 110,000				\$ 235,000	
North Moss Road	1CTX	Major maintenance- Refurbishes collector road so that existing LOS is maintained.	Moss Road	\$ -			\$ 1,300,000	\$ -	\$ -	\$ 1,300,000	\$ -
Hayes Road Decel Lane	TIF	Addresses future deficiency of SR 434 by adding a deceleration lane to ensure adequate movement of people and goods.	SR 434 & Hayes Road	\$ 5,000	\$ 125,000					\$ 125,000	
Vistawilla Drive Decel Lane	TIF	Addresses future deficiency of SR 434 by adding a deceleration lane to ensure adequate movement of people and goods.	SR 434 & Vistawilla	\$ 19,615	\$ 125,000					\$ 125,000	
Orange Avenue Loop	TIF	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.	Orange Av to Central Winds Park (SR 434) - Town Center						\$ 1,500,000	\$ 1,500,000	
Bahama Road	TIF	Provides supporting infrastructure (street paving) to enhance existing housing stock.	Shore Rd to Hayes Rd in the Ranchlands					\$ 400,000		\$ 400,000	
Total				\$ 3,096,715	\$ 4,415,000	\$ 1,060,000	\$ 1,550,000	\$ 650,000	\$ 1,750,000	\$ 9,425,000	\$ -
Department: STORMWATER											
Canal Piping: Flamingo to Moss	SUF	Major maintenance.	Flamingo/Moss Rd Area	\$ 109,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TMDL Master Plan	SUF	Mandate to meet State water quality regulations.	City Wide	\$ 57,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TMDL Water Quality Management Projects	SUF	Mandate to meet State water quality regulations; Improves surface water quality.	City Wide	\$ -	\$ 55,000	\$ 50,000	\$ 75,000	\$ -	\$ -	\$ 180,000	\$ -
Lombardy Canal Piping	SUF	Major maintenance enabling efficient operation.	Lombardy Road area	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000	\$ -
Equipment - Skid Steer Loader	SUF	Equipment replacement enabling improved efficiency.	City Wide	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ -
Gee Creek Bank Stabilization	GRT/PRV	Stabilizes creek banks which deteriorated as a result of the 2007 tornado activity.	Hacienda Village	\$ 332,680	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment - Streetsweeper	SUF	Equipment replacement enabling improved efficiency.	City Wide	\$ -	\$ -	\$ -	\$ -	\$ 110,000	\$ -	\$ 110,000	\$ -
Total				\$ 499,780	\$ 115,000	\$ 100,000	\$ 75,000	\$ 110,000	\$ -	\$ 400,000	\$ -

**CAPITAL IMPROVEMENTS PROGRAM BY DEPARTMENT
FY 2008/09 to FY 2012/2013**

Project Name	Funding Source	Description/ Justification	Location	Capital Budget FY 2007-2008	Year 1 2008/09	Year 2 2009/10	Year 3 2010/11	Year 4 2011/12	Year 5 2012/13	TOTALS (Years 1-5)	Operating Budget Impact 2008/2009
Department: UTILITY - Administration											
Utility/Public Works Facility Admstrn Bldg	CF-311	Consolidates management.	Old Sanford-Oviedo Rd	\$ -	\$ 1,171,218	\$ -	\$ -	\$ -	\$ -	\$ 1,171,218	\$ 30,000
Utility/Public Works Facility Storage Bldg(s)	CF-311	Replaces deteriorated facility.	Old Sanford-Oviedo Rd	\$ -	\$ 575,000	\$ -	\$ -	\$ -	\$ -	\$ 575,000	\$ -
Total				\$ -	\$ 1,746,218	\$ -	\$ -	\$ -	\$ -	\$ 1,746,218	\$ 30,000
Department: UTILITY - Potable Water											
SR 46 Alternative Water Supply	UEF	Study of surface water supply as a means of reducing demand on potable water	City Wide	\$ -	\$ 75,000	\$ -	\$ 175,000	\$ -	\$ -	\$ 250,000	\$ -
Electrical Improvements to WTP #2	UEF	Major maintenance.	WTP #2	\$ 25,000	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ 300,000	\$ -
NO On 1st Addition Water Main Imprvmts Decision	UEF	System improvements.	North Orlando	\$ 50,000	\$ 500,000	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -
WTP #1 Storage Tank 2 Resurfacing	UEF	Major maintenance.	WTP #1	\$ -	\$ 115,000	\$ -	\$ -	\$ -	\$ -	\$ 115,000	\$ -
WTP #1 Storage Tank 1 Resurfacing	UEF	Major maintenance.	WTP #1	\$ -	\$ -	\$ -	\$ 70,000	\$ -	\$ -	\$ 70,000	\$ -
WTP #2 Storage Tank Resurfacing	UEF	Major maintenance.	WTP #2	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ -	\$ 60,000	\$ -
WTP #3 Storage Tank Resurfacing	UEF	Major maintenance.	WTP #3	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,000	\$ -
New Variable Frequency Controls WTP#1	UEF	Control upgrades.	WTP #1	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000	\$ -
SR 434 Spine Rd to Tuscora Dr. Water Line	UEF	Water system looping.	SR 434 to Spine Rd/Tuscora	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000	\$ -
SR 434 Tuscora Dr. to Vistawilla Dr. Water Line	UEF	Water system looping.	SR 434/ Spine Rd to SR 417	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ -	\$ 200,000	\$ -
Spine Rd (Michael Blake Blvd) Water Line	UCF	Water system looping.	Town Center	\$ -	\$ 194,038	\$ -	\$ -	\$ -	\$ -	\$ 194,038	\$ -
WTP #2 0.5 MG Storage Tank	UEF	Year 2015	WTP #2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WTP #2 Discharge Piping Imp	UEF	Major Maintenance	WTP #2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanford-Oviedo Rd to Parkstone Water Line	UEF	Water System Looping - 2014	Sanford-Oviedo Rd to Parkstone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
17-92 & Florida Ave to Shepard Rd Water Line	UEF	Water System Looping - 2016	Florida Ave to Shepard Rd	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
WTP #2 Generator	UEF	Year 2015	Sheoah Blvd.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Packed Towers WTP #1	BND	Water quality upgrades.	WTP #1	\$ -	\$ -	\$ 2,500,000	\$ -	\$ -	\$ -	\$ 2,500,000	\$ -
Chlorine Conv. WTP# 1	BND	Water quality upgrades.	WTP #1	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ 80,000	\$ -
Packed Towers WTP #3	BND	Water quality upgrades.	WTP #3	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	\$ -	\$ 1,500,000	\$ -
Packed Towers WTP #2	BND	Water quality upgrades.	WTP #2	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000	\$ -
Total				\$ 75,000	\$ 1,184,038	\$ 2,835,000	\$ 2,025,000	\$ 1,560,000	\$ -	\$ 7,604,038	\$ -

**CAPITAL IMPROVEMENTS PROGRAM BY DEPARTMENT
FY 2008/09 to FY 2012/2013**

Project Name	Funding Source	Description/ Justification	Location	Capital Budget FY 2007-2008	Year 1 2008/09	Year 2 2009/10	Year 3 2010/11	Year 4 2011/12	Year 5 2012/13	TOTALS (Years 1-5)	Operating Budget Impact 2008/2009
Department: UTILITY - Reclaimed Water											
Surface Water Treatment Plant Design	UCF	Plant design 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.	Shore of Lake Jesup	\$ -	\$ 207,000	\$ -	\$ -	\$ -	\$ -	\$ 207,000	\$ -
Reclaimed Water Augmnt Pump Station Ph 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	\$ -	\$ -	\$ 2,646,420	\$ -	\$ -	\$ -	\$ 2,646,420	\$ -
Reclaimed Water Distribution - Ph 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	\$ -	\$ -	\$ 1,025,000	\$ 1,025,000	\$ -	\$ -	\$ 2,050,000	\$ -
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	\$ -	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 2,000,000	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ 1,030,000	\$ 1,030,000	\$ 2,060,000	\$ -
Total				\$ -	\$ 207,000	\$ 3,671,420	\$ 2,025,000	\$ 2,030,000	\$ 1,030,000	\$ 8,963,420	\$ -
Department: UTILITY - Sanitary Sewer											
Replace Variable Freqncy Contrls EWWTP	UEF	Major maintenance.	EWWTP	\$ -	\$ -	\$ 60,000	\$ -	\$ -	\$ -	\$ 60,000	\$ -
West Force Main Rerouting / Design	UEF	Bolsters service to new growth; Improves efficiency.	Lift Station 10 Discharge	\$ 50,000	\$ -	\$ 210,000	\$ -	\$ -	\$ -	\$ 210,000	\$ -
West Force Main Rerouting / Design	UEF	Bolsters service to new growth; Improves efficiency.	Tuskawilla	\$ -	\$ 50,000	\$ -	\$ 300,000	\$ -	\$ -	\$ 350,000	\$ -
Sewer Line Restoration	R&R	Annual reline of portions of system.	City Wide	\$ 200,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 1,250,000	\$ -
WWRF Sand Filter	UEF	Increases capacity for new growth; Improves efficiency.	WWRF	\$ -	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000	\$ -
WWRF Plant #1 Painting	UEF	Major maintenance.	WWRF	\$ -	\$ -	\$ 75,000	\$ -	\$ -	\$ -	\$ 75,000	\$ -
Total				\$ 250,000	\$ 300,000	\$ 595,000	\$ 550,000	\$ 500,000	\$ 250,000	\$ 2,195,000	\$ -

L E G E N D

Funding Sources:		Funding Sources:	
1CTX	One Cent Sales Tax (Road Improvement Fund) - 115	OFD	Oak Forest Wall Assessment District
BND	Bond Issue	PBIF	Public Buildings Impact Fee Fund - 145
CF-305	1999 Construction Capital Project Fund - 305	PIMF	Park Impact Fee Fund - 155
CF-311	Construction Fund - 311	PRV	Private Contributions
DEF	Development Services Enterprise Fund - 420	R&R	Utility Renewal & Replacement Fund - Enterprise Fund 401-3610
FIMF	Fire Impact Fee Fund - 160	RSV	Reserves
FDOT	Florida Dept of Transportation	SUF	Stormwater Utility Enterprise Fund - 430
GNF	General Fund	TIMF	Transportation Impact Fee Fund - 140
GRT	Grants	TLBD	Tusawilla Lighting & Beautification Assessment District
LGTX	Local Option Gas Tax (Transportation Improvement Fund - 104)	UCF	Utility Construction Fund - Enterprise Fund 401-3640
		UEF	Utility Enterprise Fund 401-3600

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

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 – Tusawilla Lighting and Beautification District; an assessment district

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

transfers – see interfund transfers

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

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

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

W&S – Water and Sewer Utility Fund

WTP – water treatment plant