

CITY OF
WINTER SPRINGS

2019



**FISCAL YEAR
ADOPTED BUDGET**

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Please note: In order to enhance the readability of this document rows with zeros have been suppressed. Efforts have been taken to unhide all rows with activity but due to the volume of accounts and the number of fiscal years represented in this document occasionally activity may exist in a hidden row. Such a limitation is confined to presentation only and will not affect the fund balance or the related appropriation.

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BUDGET MESSAGE

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EXECUTIVE SUMMARY

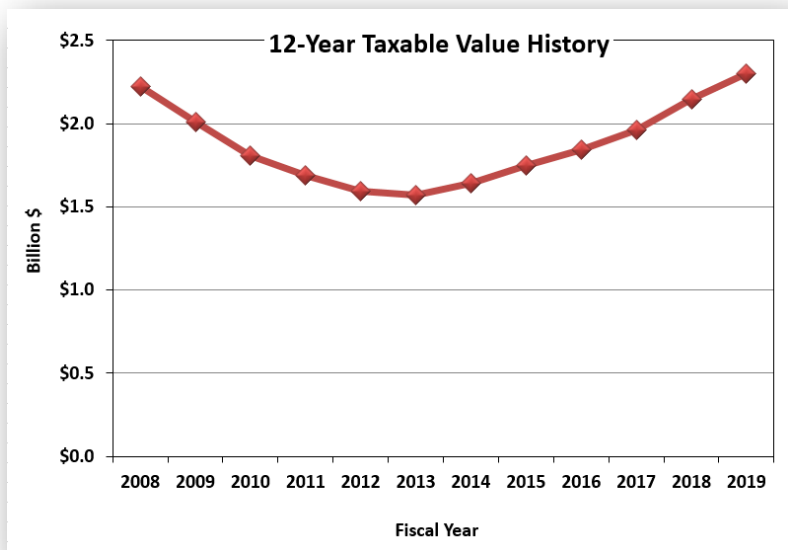
(as transmitted with Proposed Budget 7.1.18)

The Fiscal Year 2019 Budget, as proposed, totals \$42,019,544 (excluding transfers/appropriations to fund balance), and represents a \$1,561,249, or 3.9%, increase over the prior fiscal year's budget of \$40,458,295. Total proposed General Fund spending of \$18,282,252 represents a \$713,089 increase over the prior fiscal year. The proposed operating millage rate of 2.43 mills remains unchanged and the proposed voted debt service millage rate of 0.05 mills is 0.01 mills lower than the prior fiscal year.

Funding Outlook

Preliminary ad valorem taxable values, as provided by the Seminole County Property Appraiser (SCPA), are projected to increase 7.1% in Fiscal Year 2019. This represents the sixth consecutive year of expansion, following a five year decline in taxable values, placing those values in parity with Fiscal Year 2008 (as shown in chart below). At the proposed millage rate of 2.43 mills, this increase in taxable value is anticipated to result in approximately \$350,000 in increased property tax revenues in the City's General Fund in Fiscal Year 2019.

An individual property owner's particular tax bill depends upon several factors including their property's valuation and taxable value, accumulated Save Our Homes savings, and the millage rate levied by the City as well as other agencies (School Board, County, SJRWMD, etc.). The City's proposed millage rate represents approximately 14%, or 14 cents of every dollar, of a Winter Springs taxpayer's total property tax bill.



Exclusive of a projected ad valorem revenue increase, overall General Fund revenue sources for Fiscal Year 2019 are projected to increase marginally, resulting in an approximate 2% increase in those revenues, over the prior fiscal year, available to fund the Fiscal Year 2019 Proposed Budget.

Budget Methodology

The City's Fiscal Year 2019 Proposed Budget continues to utilize our concerted, proactive budgeting approach and related strategies which were implemented effective with our Fiscal Year 2010 Budget. These measures, including personnel reorganizations (as warranted and appropriate) and zero-based budgeting, have positioned us to meet and overcome the challenges and limitations we may face without raising our millage rate or reducing the outstanding level of services provided to our citizens.

Personnel and related expenditures represent approximately 60% of total General Fund expenditures, therefore, it is important that these costs be closely examined and monitored on an ongoing basis. Numerous personnel reorganization plans, resulting in significant cost savings without reduction in service levels, have been previously implemented over the past ten years. We continue to examine, as demonstrated in this FY 2019 Budget, our overall staffing structure for potential additional reorganizations and/or outsourcing opportunities in order to ensure we have the most efficient and effective use of our limited resources.

Finally, preparation of our Fiscal Year 2019 Budget was facilitated with the continued utilization of a zero-based budgeting paradigm. This technique, which reverses the working process of traditional incremental budgeting, is aimed at ensuring that only a justifiable and defensible level of expenditures is appropriated, thus facilitating our ability to continue to provide our citizens with a millage rate that reflects only that which is justly required for the provision of City services.

A Look Back

In retrospect, Fiscal Year 2019 marks the 10th Budget that I've had the privilege of preparing as your City Manager. During that time, I humbly believe we, as a team, have made significant strides in our effort to stabilize and improve our fiscal posture, to the ultimate benefit of our taxpayers. A few notable outcomes from this 10-year period are as follows:

- Balanced the Budget each year *without* raising property tax rate (lowered 5 of 10 years), while preserving reserves.
- Improved City's Debt Position via 36% reduction in total outstanding debt.
- Increased City's Credit Rating from AA to AA+.
- Increased City's Pension (Letter) Grade from F to B.
- Reduced City's Health Care Costs by 29%.
- Provided outstanding Community Events via partnerships and sponsorships rather than tax dollars.

In concert with our fiscal advances, we commensurately maintained or improved service levels during this 10-year period as evidenced in part by:

- Increased funding in several key service areas including the establishment of a multi-million dollar Parks Improvement Program, doubling the funding to our annual road infrastructure maintenance program, and providing multi-million dollar improvements to our Water/Sewer Utility System.
- Being consistently named one of the top 20 safest cities in Florida by several publications, reaching as high as #2.
- Being named one of the *100 Best Places to Live* by Money Magazine.
- Being ranked 3rd in Smart Travel's *10 Best Places to Live in Florida*.

Summary information related to the Fiscal Year 2019 Proposed Budget is provided beginning on page iii.

Committed to...

Transparency ▪ Customer Service ▪ Fiscal Responsibility ▪ Excellence ▪ Teamwork



OVERALL BUDGET REVENUES

Based upon an operating millage assumption of 2.4300 mills, total revenues and transfers are projected to increase by 12.3% in FY 2019. Inclusive of appropriations from fund balance, a total increase of 12.2% is projected as follows:

| | FY 17/18 Original Budget | FY 18/19 Proposed Budget | Change |
|----------------------------------|---|---|---------------|
| General | \$17,572,116 | \$18,284,169 | 4.1% |
| Other Governmental | 7,937,667 | 11,560,124 | 45.6% |
| Enterprise | <u>13,202,960</u> | <u>13,641,300</u> | 3.3% |
| Sub-Total | \$38,712,743 | \$43,485,593 | 12.3% |
| Appropriations From Fund Balance | <u>5,967,434</u> | <u>6,631,506</u> | 11.1% |
| Total | <u>\$44,680,177</u> | <u>\$50,117,099</u> | <u>12.2%</u> |

OVERALL BUDGET SPENDING

Total expenditures and transfers out are projected to increase by 9.7% in FY 2019. Inclusive of appropriations to fund balance, a total increase of 12.2% is projected as follows:

| | FY 17/18 Original Budget | FY 18/19 Proposed Budget | Change |
|--------------------------------|---|---|---------------|
| General | \$17,569,163 | \$18,282,252 | 4.1% |
| Other Governmental | 13,067,091 | 16,682,666 | 27.7% |
| Enterprise | <u>13,461,811</u> | <u>13,396,573</u> | (0.5%) |
| Sub-Total | \$44,098,065 | \$48,361,491 | 9.7% |
| Appropriations To Fund Balance | <u>582,112</u> | <u>1,755,608</u> | 201.6% |
| Total | <u>\$44,680,177</u> | <u>\$50,117,099</u> | <u>12.2%</u> |

OVERALL CHANGE IN FINANCIAL POSITION

The year-end fund balances in the General Fund and the Enterprise Funds in the aggregate are projected to marginally increase. Year-end fund balances of the Other Governmental Funds (collectively) are projected to have substantial decreases due to capital budgets of almost \$8M.

| | FY 17/18 Projected Ending Fund Bal/Equity | FY 18/19 Projected Ending Fund Bal/Equity | Change |
|--------------------|--|--|----------------|
| General | \$8,509,235 | \$8,511,152 | 0.0% |
| Other Governmental | 16,788,602 | 11,666,060 | (30.5%) |
| Enterprise | <u>12,526,550</u> | <u>12,771,277</u> | 2.0% |
| Total | <u>\$37,824,387</u> | <u>\$32,948,489</u> | <u>(12.9%)</u> |

REVENUE HIGHLIGHTS

AD VALOREM

In order to fund the FY 2019 Proposed Budget, a total millage rate of 2.4800 mills, inclusive of an operating millage rate of 2.4300 and a voted debt millage rate of 0.0500, is proposed. This represents a 0.0100 mill reduction over the prior fiscal year as shown below:

| | <u>FY 17/18</u> | <u>FY 18/19</u> | <u>Change</u> |
|------------|------------------------|------------------------|----------------------|
| Operating | 2.4300 | 2.4300 | 0.0000 |
| Voted Debt | <u>0.0600</u> | <u>0.0500</u> | <u>(0.0100)</u> |
| Total | 2.4900 | 2.4800 | (0.0100) |

Incorporating the preliminary FY 2019 County MSTU millage rate, the combined proposed millage rate to City taxpayers of 5.2449 would reflect a slight millage reduction over the prior fiscal year as follows:

| | <u>FY 17/18</u> | <u>FY 18/19</u> | <u>Change</u> |
|----------------------|------------------------|------------------------|----------------------|
| Operating | 2.4300 | 2.4300 | 0.0000 |
| Voted Debt | 0.0600 | 0.0500 | (0.0100) |
| County MSTU (prelim) | <u>2.7649</u> | <u>2.7649</u> | <u>0.0000</u> |
| Total | 5.2549 | 5.2449 | (0.0100) |

At 2.4300 mills, the FY 2019 operating millage rate is estimated to be 9.76% more than the “rolled-back” rate of 2.2140 mills, based on the preliminary ad valorem tax base as provided by the Seminole County Property Appraiser (early estimates).

The preliminary FY 2019 ad valorem tax base compares to the base for FY 2018 as follows:

| <u>FY 17/18</u> <u>(FINAL valuation)</u> | <u>FY 18/19</u> <u>(Preliminary*)</u> | <u>Change</u> |
|---|--|----------------------|
| \$2,147,274,968 | \$2,299,731,491 | \$152,456,523 / 7.1% |

**Includes New Construction totaling \$16,147,403*

Based on preliminary valuations and the proposed operating millage rate, projected FY 2019 net ad valorem revenues are expected to increase \$355,651 or 7.1% as follows:

| <u>FY 17/18</u> <u>(FINAL valuation)</u> | <u>FY 18/19</u> <u>(Preliminary*)</u> | <u>Change</u> |
|---|--|----------------------|
| \$5,009,163 | \$5,364,814 | \$355,651 / 7.1% |

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

Due to modest improvement in economic conditions and other related factors, FY 2019 State Shared Revenues are projected to increase slightly by \$134,000 or 3.7% as follows:

| <u>FY 2018</u> | <u>FY 2019</u> | <u>Change</u> |
|-----------------------|-----------------------|----------------------|
| \$3,575,000 | \$3,709,000 | \$134,000 / 3.7% |

LOCAL COMMUNICATION SERVICES TAX

Projected FY 2019 General Fund revenues from Local Communication Service Taxes are projected to increase by \$100,000 or 9.5% as follows:

| <u>FY 2018</u> | <u>FY 2019</u> | <u>Change</u> |
|----------------|----------------|------------------|
| \$1,050,000 | \$1,150,000 | \$100,000 / 9.5% |

ELECTRIC UTILITY TAX AND FRANCHISE FEE

Effective March 2014, the City executed a 10-year franchise agreement with Duke Energy which maintains a franchise fee of 6% on base revenue. Based on historical customer data, modifications to the agreement resulted in a modest increase in base revenues. In total, projected FY 2019 General Fund revenues from Electric Utility Taxes and Electric Franchise Fees are budgeted to increase as follows:

| <u>FY 2018</u> | <u>FY 2019</u> | <u>Change</u> |
|----------------|----------------|-------------------|
| \$4,075,000 | \$4,500,000 | \$425,000 / 10.4% |

OTHER GENERAL FUND REVENUE SOURCES

Other General Fund revenue sources are expected to decrease \$284,613 or 7.4% as shown below. This decline results from reductions in the transfers from the Transportation Improvement Fund (\$80K), the Development Services Fund (\$153K) and the Water & Sewer Fund (\$168K). In the case of the latter two, the corresponding expenditure budgets have been accordingly reduced.

| <u>FY 2018</u> | <u>FY 2019</u> | <u>Change</u> |
|----------------|----------------|----------------------|
| \$3,844,968 | \$3,560,355 | (\$284,613) / (7.4%) |

WATER & SEWER REVENUES

Revenues in the Water and Sewer Operating Fund, are projected to decrease by \$82,390 or 0.8% as follows due to reductions in interfund transfers and conservative assumptions regarding consumption/rainfall. In the case of the former, the corresponding expenditure budget has been accordingly reduced.

| <u>FY 2018</u> | <u>FY 2019</u> | <u>Change</u> |
|----------------|----------------|---------------------|
| \$10,492,690 | \$10,410,300 | (\$82,390) / (0.8%) |

For FY 2019, potable water, sewer and reclaimed water rates will be indexed to the CPI (2.75%), effective October 1, 2018. The City's comparative rate position remains in the general bottom half of rates charged by other neighboring utility systems.

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

During FY 2015, the Environmental Protection Agency's new rules for disinfection by-products went into effect. These new rules changed the formula on how Total Trihalomethane (TTHM) compliance monitoring results were calculated and due to these changes the City mitigated TTHM levels. Water quality

improvements at Water Treatment Plant #1 to address the TTHM levels were completed at an approximate cost of \$6M.

Funding for the project was secured via the State Revolving Loan Fund. The loan agreement was approved and receipt of funds will be realized in fiscal years 2017 and 2018. Staff is reviewing current rates in relation to the additional operational and debt service costs associated with these improvements and an increase to the potable water base facility charge is under consideration.

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

DEVELOPMENT SERVICES REVENUES

Revenues in the Development Services Fund are projected to increase by \$601,000 or 41.67% as follows:

| <u>FY 2018</u> | <u>FY 2019</u> | <u>Change</u> |
|----------------|----------------|--------------------|
| \$1,442,500 | \$2,043,500 | \$601,000 / 41.67% |

Diversification of the property tax base (residential and commercial) remains an important focus the City. Single-family residential construction remains strong, with over 450-units currently approved or under construction, including the 379-unit Tuskawilla Crossings subdivision. The demand for retirement housing is also strong, with the recent completion of the Watermark Assisted Living Facility and the recent approval for the Hawthorne Retirement Residence in the Town Center. Commercial development demand is increasing, both in terms of new construction and the occupancy of previously vacant tenant space.

OTHER RATES AND CHARGES

Oak Forest Wall Maintenance & Debt Service Funds

In order to ensure the on-going viability of the now 19-year old Oak Forest Wall and related landscape amenities, a \$3 per BU increase was programmed into the FY 2015 Budget for the Oak Forest Maintenance (Special Assessment) Fund (from \$57 to \$60/BU annually). Internal refinancing of the Oak Forest Debt allowed for early retirement. This instrument was fully retired in FY 2017 which was also the last year for the annual capital assessment.

TLBD Maintenance & Debt Service Funds - Phases I and II

The TLBD Maintenance assessment has been unchanged since FY 2010 when the annual assessment was decreased to \$120/ERU from the legal maximum of \$128/ERU. For FY 2019, no changes are proposed. A \$7 per ERU decrease was programmed into the FY 2015 Budget for the Phase I TLBD Debt Service (from \$43/ERU to \$36/ERU annually) and that proposed assessment remains unchanged. Refinancing of the Phase II TLBD Debt allowed for early retirement and FY 2017 was the last year for the annual capital assessment.

Tuscawilla III Special Assessment Fund

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

Infrastructure Surtax Fund

In May of 2014, a countywide precinct referendum resulted in an additional 1% (i.e. 1 cent) local government infrastructure sales surtax upon taxable transactions occurring in Seminole County. The tax went into effect

on January 1, 2015 and will expire December 31, 2024. The proceeds are to be utilized for public infrastructure projects and are distributed 25% to the School Board, 24.2% to the County with the remaining 50.8% of net revenues distributed according to a statutory formula to the County and all Seminole municipalities. Per the interlocal agreement, Winter Springs' distribution percentage is 2.99% which will be utilized for transportation-related infrastructure improvements and other capital projects.

Solid Waste Fund

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

Impact Fee Funds

In 2016, the City Commission adopted Ordinance 2016-10 amending the City's transportation impact fee schedule. For most commercial and residential land uses, the new transportation impact fees are significantly lower than the previous fees. In 2017, the City Commission adopted Ordinance 2017-16 which reduced police and fire impact fees while an increase was warranted for park impact fees. Impact fee revenues are not budgeted until received.

EXPENDITURE HIGHLIGHTS

PERSONNEL COSTS

Personnel costs include employee salaries, FICA, health and life insurance, worker's comp, and pension. FY 2019 personnel costs, totaling \$14,364,342 are proposed to increase 0.1% over the prior fiscal year as follows:

| | FY 17/18 Original Budget | FY 18/19 Proposed Budget | Change |
|------------|---|---|---------------|
| General | \$11,185,023 | \$10,933,411 | (2.2%) |
| Enterprise | <u>3,161,019</u> | <u>3,430,931</u> | 8.5% |
| Total | \$14,346,042 | \$14,364,342 | 0.1% |

Staffing and Wages - Full-time headcount is represented by a net decrease of ten positions from the previous year due to attrition, reorganization, and outsourcing opportunities. The total full-time headcount for FY 2019 accompanied by trailing historical data follows:

| | FY09 | | FY15 | FY16 | FY17 | FY18 | FY19 |
|-----------|-------------|----|-------------|-------------|-------------|-------------|-------------|
| Full-Time | 234 | // | 186 | 184 | 187 | 181 | 171 |

Pension - Funding of the City's Defined Benefit Pension Plan is an important and critical area of focus. Due to the nature of a Defined Benefit plan, the City is statutorily obligated to provide funding sufficient to keep the plan actuarially sound. In a typical Defined Benefit plan structure, market gains are expected to fund the majority of this financial obligation. However, when market conditions result in losses and an associated decrease in plan assets, the City is obligated to fund these losses to the extent necessary to make the plan "actuarially whole." Thus, a Defined Benefit plan and its associated benefit structure and contractual liability must be proactively monitored and reviewed in order to ensure the City's fiscal ability to meet its related statutory obligation, as well as to gauge and ensure the sustainability of the plan.

Pension plan funding levels have improved significantly over the past ten years. The vested benefit security ratio increased from 48.8% in FY 2007 to 89% in FY 2017. This is primarily due to plan revisions and investment returns which averaged 7.36%, 9.82% and 6.65% for 3-year, 5-year and 15-year investments, respectively. These returns were achieved without adding any unsystematic risk to the pension portfolio. The portfolio ranked in the top 3% percentile against its peers in the US in 2017.

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

OPERATING COSTS

FY 2019 Operating Costs, totaling \$12,448,819 are proposed to decrease 1.5% from the prior fiscal year as follows:

| | FY 17/18 Original Budget | FY 18/19 Proposed Budget | Change |
|--------------------|---|---|---------------|
| General | \$4,888,300 | \$4,876,541 | (0.2%) |
| Other Governmental | 4,268,524 | 3,741,348 | (12.4%) |
| Enterprise | <u>3,479,004</u> | <u>3,830,930</u> | 10.1% |
| Total | \$12,635,828 | \$12,448,819 | (1.5%) |

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

| | <u>FY 17/18</u> | <u>FY 18/19</u> | <u>Change</u> |
|--------------------------|------------------------|------------------------|----------------------|
| Executive | \$57,186 | \$58,910 | 3.0% |
| General Government | 971,785 | 703,735 | (27.6%) |
| Finance & Admin Services | 816,170 | 666,194 | (18.4%) |
| Information Services | 328,944 | 529,333 | 60.9% |
| Public Works | 212,112 | 248,441 | 17.1% |
| Community Development | 1,070,020 | 1,108,405 | 3.6% |
| Police | 589,971 | 617,059 | 4.6% |
| Parks & Recreation | <u>842,112</u> | <u>944,464</u> | 12.2% |
| Total | \$4,888,300 | \$4,876,541 | (0.2%) |

The operating decrease in General Government primarily results from the sunseting of the CRA TIF payment. The decrease in Finance results from the decision to bring meter-reading in-house thereby reducing contractual services. The increase in Information Services results from the outsourcing of two positions (Network Administrator/Lab Tech) and the increase in Public Works is largely attributable to AC maintenance and incremental repairs at City Hall. The increase in Parks & Recreation is due to increased park maintenance and the expansion at Sam Smith park.

CAPITAL OUTLAY

Capital Outlay includes capital improvements such as land, improvements to land, and capital equipment defined as vehicles and equipment over \$1,000 in value with a useful life greater than one year. FY 2019 Capital Outlay, totaling \$11,353,651 is proposed to increase 13.1% over the prior fiscal year as follows:

| | FY 17/18 Original Budget | FY 18/19 Proposed Budget | Change |
|--------------------|---|---|---------------|
| General | \$429,840 | \$1,182,300 | 175.1% |
| Other Governmental | 6,948,548 | 7,874,951 | 13.3% |
| Enterprise | <u>2,662,665</u> | <u>2,296,400</u> | (13.8%) |
| Total | \$10,041,053 | \$11,353,651 | 13.1% |

The vast majority of General Fund capital is for park improvements. The remainder of the FY 2019 capital budget occurs in the Special Law Enforcement Trust Fund (Federal), Infrastructure Surtax Fund, Transportation Improvement Fund, Impact Fee Funds (Transportation, Park), Capital Project Funds, and Enterprise Funds which are funded by confiscated property, infrastructure surtax, assessment reserves, developer fees, and/or user fees. A detailed capital list begins on page 19 (pdf pg 36).

GENERAL FUND FISCAL POLICY TEST

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

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

All three policies are being satisfied for FY 2019.

BUDGET CALENDAR

A Commission workshop to consider the Fiscal Year 2019 Proposed Budget has been scheduled for July 9, 2018. In accordance with TRIM law, a tentative millage rate is required to be adopted by August 4, 2018. Consequently, consideration of a tentative millage rate for adoption by the Commission is scheduled for the July 9, 2018 regular Commission meeting. The first public hearing for adoption of the Fiscal Year 2019 Budget is scheduled for September 10, 2018 and the final public hearing for adoption is scheduled for September 24, 2018.

ACKNOWLEDGEMENTS

The budget process and this resulting document could not have been completed without the support of the Mayor and Commission and the diligent and cooperative efforts of the City's Department Directors and their staff. I would like to personally offer my sincere thanks to our entire team for their cooperation and support.


Kevin L. Smith
City Manager

Source and Application of Funds

Fiscal Year 2018-2019 Budget

Source of Funds *

| Fund Type | FY 15/16 Actual | FY 16/17 Actual | Adopted FY 17/18 Budget | FY 18/19 Budget |
|--|---------------------|---------------------|-------------------------------|---------------------|
| General | \$17,754,391 | \$17,773,449 | \$17,572,116 | \$18,579,399 |
| Other Governmental: | | | | |
| Special Revenue | \$7,800,457 | \$8,714,343 | \$5,709,598 | \$6,093,295 |
| Special Assessment | \$801,946 | \$802,271 | \$715,721 | \$718,741 |
| Debt Service | \$1,240,117 | \$2,291,989 | \$1,192,948 | \$1,402,349 |
| Capital Project | \$1,274,173 | \$584,239 | \$319,400 | \$4,245,800 |
| Enterprise | \$13,680,654 | \$14,360,762 | \$13,202,960 | \$15,443,696 |
| Total Sources (exclusive of approp) | \$42,551,738 | \$44,527,053 | \$38,712,743 | \$46,483,280 |
| Total Appropriations FROM Funds | \$1,582,993 | \$2,071,616 | \$5,967,434 | \$7,118,343 |
| Total Sources | \$44,134,731 | \$46,598,669 | \$44,680,177 | \$53,601,623 |

Application of Funds *

| Fund Type | FY 15/16 Actual | FY 16/17 Actual | Adopted FY 17/18 Budget | FY 18/19 Budget |
|---|---------------------|---------------------|-------------------------------|---------------------|
| General | \$17,749,756 | \$17,767,580 | \$17,569,163 | \$18,577,900 |
| Other Governmental: | | | | |
| Special Revenue | \$7,132,122 | \$6,779,483 | \$9,571,084 | \$10,064,501 |
| Special Assessment | \$857,120 | \$875,550 | \$825,522 | \$754,901 |
| Debt Service | \$1,259,542 | \$3,440,678 | \$1,194,257 | \$1,614,605 |
| Capital Project | \$651,418 | \$372,099 | \$1,476,228 | \$5,555,000 |
| Enterprise | \$8,082,646 | \$8,385,347 | \$13,461,811 | \$15,326,265 |
| Total Applications (exclusive of approp) | \$35,732,604 | \$37,620,737 | \$44,098,065 | \$51,893,172 |
| Total Appropriations TO Funds | \$8,402,127 | \$8,977,932 | \$582,112 | \$1,708,451 |
| Total Applications | \$44,134,731 | \$46,598,669 | \$44,680,177 | \$53,601,623 |

| | | | | |
|---|--------------------|--------------------|--------------------|--------------------|
| * Includes interfund transfers of: | \$4,698,463 | \$4,537,132 | \$3,639,770 | \$7,361,523 |
|---|--------------------|--------------------|--------------------|--------------------|

CITY OF WINTER SPRINGS
Fiscal Year 2018-2019 Budget

ALL FUNDS - SUMMARY
Source/Application Category

| | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|-----------------------------|----------------------------|----------------------------|---|--|----------------------------|
| SOURCES | | | | | |
| Revenues | | | | | |
| General | \$15,379,477 | \$15,451,611 | \$15,352,436 | \$15,414,532 | \$16,688,217 |
| Other Governmental | \$8,832,569 | \$10,220,361 | \$6,560,667 | \$6,566,659 | \$7,058,185 |
| Enterprise | \$13,641,229 | \$14,317,949 | \$13,159,870 | \$13,315,687 | \$15,375,355 |
| TOTAL REVENUES | \$37,853,275 | \$39,989,921 | \$35,072,973 | \$35,296,878 | \$39,121,757 |
| Transfers | | | | | |
| General | \$2,374,914 | \$2,321,838 | \$2,219,680 | \$2,094,680 | \$1,891,182 |
| Other Governmental | \$2,284,124 | \$2,172,481 | \$1,377,000 | \$1,262,210 | \$5,402,000 |
| Enterprise | \$39,425 | \$42,813 | \$43,090 | \$43,090 | \$68,341 |
| TOTAL TRANSFERS | \$4,698,463 | \$4,537,132 | \$3,639,770 | \$3,399,980 | \$7,361,523 |
| Total Sources * | \$42,551,738 | \$44,527,053 | \$38,712,743 | \$38,696,858 | \$46,483,280 |
| APPLICATIONS | | | | | |
| Personal Services | | | | | |
| General | \$10,676,026 | \$10,428,155 | \$11,185,023 | \$11,056,439 | \$11,158,179 |
| Other Governmental | \$0 | \$0 | \$0 | \$0 | \$0 |
| Enterprise | \$2,967,004 | \$2,749,688 | \$3,161,019 | \$3,207,969 | \$3,481,866 |
| TOTAL PAYROLL | \$13,643,030 | \$13,177,843 | \$14,346,042 | \$14,264,408 | \$14,640,045 |
| Operating | | | | | |
| General | \$4,089,264 | \$4,310,528 | \$4,888,300 | \$4,757,581 | \$4,947,421 |
| Other Governmental | \$3,425,468 | \$4,143,753 | \$4,268,524 | \$4,728,951 | \$3,985,348 |
| Enterprise | \$2,531,475 | \$3,182,004 | \$3,479,004 | \$3,992,440 | \$5,652,452 |
| TOTAL OPERATING | \$10,046,207 | \$11,636,285 | \$12,635,828 | \$13,478,972 | \$14,585,221 |
| Debt Service | | | | | |
| General | \$0 | \$0 | \$0 | \$0 | \$0 |
| Other Governmental | \$1,472,038 | \$3,642,132 | \$1,325,389 | \$1,325,389 | \$1,743,053 |
| Enterprise | \$1,949,088 | \$1,258,845 | \$2,109,983 | \$2,109,983 | \$2,109,679 |
| TOTAL DEBT SERVICE | \$3,421,126 | \$4,900,977 | \$3,435,372 | \$3,435,372 | \$3,852,732 |
| Transfers | | | | | |
| General | \$2,221,500 | \$2,172,481 | \$1,066,000 | \$1,066,000 | \$2,190,000 |
| Other Governmental | \$395,185 | \$347,122 | \$524,630 | \$409,840 | \$3,385,655 |
| Enterprise | \$2,081,778 | \$2,017,529 | \$2,049,140 | \$1,924,140 | \$1,785,868 |
| TOTAL TRANSFERS | \$4,698,463 | \$4,537,132 | \$3,639,770 | \$3,399,980 | \$7,361,523 |
| Capital | | | | | |
| General | \$762,966 | \$856,416 | \$429,840 | \$626,239 | \$282,300 |
| Other Governmental | \$4,607,511 | \$3,334,803 | \$6,948,548 | \$2,960,830 | \$8,874,951 |
| Enterprise | \$1,052,662 | \$6,839,152 | \$2,662,665 | \$2,600,727 | \$2,296,400 |
| TOTAL CAPITAL | \$6,423,139 | \$11,030,371 | \$10,041,053 | \$6,187,796 | \$11,453,651 |
| Total Applications * | \$38,231,965 | \$45,282,608 | \$44,098,065 | \$40,766,528 | \$51,893,172 |

* Total Sources and Applications are exclusive of Appropriations To/From Fund Balance. Total Applications for FY 15/16 and FY16/17 do not tie to Applications (prev. pg. sub-total) as a result of Enterprise Funds' expenditures which do not decrease fund equity due to balance sheet capitalization of \$2,499,361 and \$7,661,871, respectively.

Organization-Wide Source and Application of Funds by Classification

| Source | Actuals FY 17 | % of Total | Original Budget FY 18 | % of Total | Budget FY 19 | % of Total |
|--|--------------------------|-----------------------|--------------------------------------|-----------------------|-------------------------|-----------------------|
| Charges for Service | \$14,463,068 | 31.0% | \$14,504,253 | 32.5% | \$14,587,795 | 27.2% |
| Approp from Fund | \$2,071,616 | 4.4% | \$5,967,434 | 13.4% | \$7,118,343 | 13.3% |
| Interfund Transfers In | \$4,537,132 | 9.7% | \$3,639,770 | 8.1% | \$7,361,523 | 13.7% |
| Ad Valorem Tax | \$4,727,435 | 10.1% | \$5,151,276 | 11.5% | \$5,478,258 | 10.2% |
| Utility Tax | \$2,790,034 | 6.0% | \$2,743,000 | 6.1% | \$2,918,000 | 5.4% |
| Intergovernment - Half-Cent | \$2,366,371 | 5.1% | \$2,375,000 | 5.3% | \$2,565,000 | 4.8% |
| Franchise Fee | \$1,986,182 | 4.3% | \$1,930,050 | 4.3% | \$2,169,770 | 4.0% |
| Intergovernment - Local Infrastructure | \$2,141,605 | 4.6% | \$2,100,000 | 4.7% | \$2,160,000 | 4.0% |
| Licenses & Permits | \$2,181,319 | 4.7% | \$1,478,500 | 3.3% | \$2,047,500 | 3.8% |
| Intergovernment - Rev Sharing | \$1,244,740 | 2.7% | \$1,200,000 | 2.7% | \$1,364,000 | 2.5% |
| Communication Service Tax | \$1,089,164 | 2.3% | \$1,050,000 | 2.4% | \$1,160,000 | 2.2% |
| Intergovernment - Other | \$803,048 | 1.7% | \$1,171,051 | 2.6% | \$2,520,173 | 4.7% |
| Miscellaneous | \$871,439 | 1.9% | \$464,402 | 1.0% | \$1,227,270 | 2.3% |
| Special Assessments | \$709,097 | 1.5% | \$714,091 | 1.6% | \$714,091 | 1.3% |
| Other Taxes | \$125,710 | 0.3% | \$112,500 | 0.3% | \$119,000 | 0.2% |
| Fines & Forfeitures | \$174,621 | 0.4% | \$78,850 | 0.2% | \$90,900 | 0.2% |
| Loan Proceeds | \$1,085,000 | 2.3% | \$0 | 0.0% | \$0 | 0.0% |
| Impact Fees | \$3,231,088 | 6.9% | \$0 | 0.0% | \$0 | 0.0% |
| Total Sources by Function | \$46,598,669 | 100.0% | \$44,680,177 | 100.0% | \$53,601,623 | 100.0% |
| | | | | | | |
| Application | Actuals FY 17 | % of Total | Original Budget FY 18 | % of Total | Budget FY 19 | % of Total |
| Personnel | \$13,177,843 | 28.3% | \$14,756,742 | 33.0% | \$15,049,445 | 28.1% |
| Capital Outlay | \$4,191,219 | 9.0% | \$10,041,053 | 22.5% | \$11,453,651 | 21.4% |
| Interfund Transfers Out | \$4,537,132 | 9.7% | \$3,639,770 | 8.1% | \$7,361,523 | 13.7% |
| Utilities | \$4,802,675 | 10.3% | \$4,953,659 | 11.1% | \$5,010,494 | 9.3% |
| Repair and Maintenance | \$2,811,450 | 6.0% | \$2,941,690 | 6.6% | \$4,997,379 | 9.3% |
| Debt Service | \$4,078,258 | 8.8% | \$3,435,372 | 7.7% | \$3,852,732 | 7.2% |
| Services | \$2,231,607 | 4.8% | \$2,354,159 | 5.3% | \$2,203,500 | 4.1% |
| Approp to Fund | \$8,977,932 | 19.3% | \$582,112 | 1.3% | \$1,708,451 | 3.2% |
| Other Operating | \$791,947 | 1.7% | \$887,498 | 2.0% | \$931,175 | 1.7% |
| Supplies | \$545,296 | 1.2% | \$615,446 | 1.4% | \$690,784 | 1.3% |
| Fuel | \$228,419 | 0.5% | \$221,826 | 0.5% | \$258,609 | 0.5% |
| Grants & Aids | \$224,891 | 0.5% | \$250,850 | 0.6% | \$83,880 | 0.2% |
| Total Applications by Function | \$46,598,669 | 100.0% | \$44,680,177 | 100.0% | \$53,601,623 | 100.0% |

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

| <i>Source</i> | | | <i>Original</i> | | | |
|-------------------------------|--------------------------|-----------------------|-------------------------|-----------------------|-------------------------|-----------------------|
| | <i>Actuals FY 17</i> | <i>% of Total</i> | <i>Budget FY 18</i> | <i>% of Total</i> | <i>Budget FY 19</i> | <i>% of Total</i> |
| Non-Department | \$15,842,950 | 34.0% | \$16,125,645 | 36.1% | \$19,204,590 | 35.8% |
| Water & Sewer | \$11,087,976 | 23.8% | \$10,442,690 | 23.4% | \$10,300,300 | 19.2% |
| Public Works | \$7,470,288 | 16.0% | \$5,979,452 | 13.4% | \$10,249,095 | 19.1% |
| Approp from Fund | \$2,071,616 | 4.4% | \$5,967,434 | 13.4% | \$7,118,343 | 13.3% |
| Protective Inspections | \$1,968,294 | 4.2% | \$1,431,500 | 3.2% | \$2,007,500 | 3.7% |
| General Government | \$1,080,108 | 2.3% | \$1,168,750 | 2.6% | \$1,398,300 | 2.6% |
| Stormwater | \$1,167,567 | 2.5% | \$1,085,030 | 2.4% | \$1,140,500 | 2.1% |
| Community Development | \$1,501,170 | 3.2% | \$1,095,861 | 2.5% | \$888,055 | 1.7% |
| Finance & Administrative Svcs | \$849,387 | 1.8% | \$857,140 | 1.9% | \$742,118 | 1.4% |
| Parks & Recreation | \$2,400,455 | 5.2% | \$423,100 | 0.9% | \$417,922 | 0.8% |
| Police | \$572,817 | 1.2% | \$92,575 | 0.2% | \$109,900 | 0.2% |
| Fire | \$580,172 | 1.2% | \$11,000 | 0.0% | \$25,000 | 0.0% |
| Executive & Legislative | \$9 | 0.0% | \$0 | 0.0% | \$0 | 0.0% |
| Information Services | \$5,860 | 0.0% | \$0 | 0.0% | \$0 | 0.0% |
| Total Sources | \$46,598,669 | 100.0% | \$44,680,177 | 100.0% | \$53,601,623 | 100.0% |
| <i>Application</i> | | | <i>Original</i> | | | |
| | <i>Actuals FY 17</i> | <i>% of Total</i> | <i>Budget FY 18</i> | <i>% of Total</i> | <i>Budget FY 19</i> | <i>% of Total</i> |
| Public Works | \$7,729,957 | 16.6% | \$10,825,710 | 24.2% | \$15,285,689 | 28.5% |
| Water & Sewer | \$6,666,315 | 14.3% | \$11,189,641 | 25.0% | \$11,265,623 | 21.0% |
| Police | \$6,824,392 | 14.6% | \$7,373,527 | 16.5% | \$7,104,066 | 13.3% |
| General Government | \$3,352,924 | 7.2% | \$4,005,097 | 9.0% | \$4,449,048 | 8.3% |
| Parks & Recreation | \$5,445,963 | 11.7% | \$2,455,075 | 5.5% | \$3,731,692 | 7.0% |
| Stormwater | \$689,214 | 1.5% | \$1,359,181 | 3.0% | \$3,024,178 | 5.6% |
| Community Development | \$2,293,959 | 4.9% | \$2,367,068 | 5.3% | \$2,447,984 | 4.6% |
| Finance & Administrative Svcs | \$1,851,640 | 4.0% | \$1,955,441 | 4.4% | \$1,877,868 | 3.5% |
| Approp to Fund | \$8,977,932 | 19.3% | \$582,112 | 1.3% | \$1,708,451 | 3.2% |
| Protective Inspections | \$1,029,818 | 2.2% | \$912,989 | 2.0% | \$1,036,464 | 1.9% |
| Information Services | \$1,020,601 | 2.2% | \$933,538 | 2.1% | \$779,037 | 1.5% |
| Executive & Legislative | \$642,090 | 1.4% | \$651,798 | 1.5% | \$676,123 | 1.3% |
| Fire | \$73,864 | 0.2% | \$69,000 | 0.2% | \$215,400 | 0.4% |
| Total Applications | \$46,598,669 | 100.0% | \$44,680,177 | 100.0% | \$53,601,623 | 100.0% |

CITY OF WINTER SPRINGS
Fiscal Year 2018-2019 Budget

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

| | <u>Original FY 17/18 Budget</u> | <u>Revised FY 17/18 Budget</u> | <u>FY 18/19 Budget</u> |
|---|---|--|----------------------------|
| GENERAL FUND | | | |
| Sources | \$17,572,116 | \$17,509,212 | \$18,579,399 |
| Applications | <u>\$17,569,163</u> | <u>\$17,506,259</u> | <u>\$18,577,900</u> |
| Appropriation To (From) Fund Balance | \$2,953 | \$2,953 | \$1,499 |
| FUND BALANCE - October 1 | \$8,499,465 | \$8,506,282 | \$8,509,235 |
| Appropriation TO (FROM) Fund Balance | <u>\$2,953</u> | <u>\$2,953</u> | <u>\$1,499</u> |
| FUND BALANCE - September 30 | <u><u>\$8,502,418</u></u> | <u><u>\$8,509,235</u></u> | <u><u>\$8,510,734</u></u> |
| OTHER GOVERNMENTAL FUNDS (Major funds in this grouping are shown separately below) | | | |
| Sources | \$7,937,667 | \$7,828,869 | \$12,460,185 |
| Applications | <u>\$13,067,091</u> | <u>\$9,425,010</u> | <u>\$17,989,007</u> |
| Appropriation To (From) Fund Balance | (\$5,129,424) | (\$1,596,141) | (\$5,528,822) |
| FUND BALANCE - October 1 | \$16,061,716 | \$18,918,202 | \$17,322,061 |
| Appropriation TO (FROM) Fund Balance | <u>(\$5,129,424)</u> | <u>(\$1,596,141)</u> | <u>(\$5,528,822)</u> |
| FUND BALANCE - September 30 | <u><u>\$10,932,292</u></u> | <u><u>\$17,322,061</u></u> | <u><u>\$11,793,239</u></u> |
| SOLID WASTE FUND | | | |
| Sources | \$2,557,358 | \$2,557,358 | \$2,676,359 |
| Applications | <u>\$2,713,941</u> | <u>\$3,388,941</u> | <u>\$2,851,849</u> |
| Appropriation To (From) Fund Balance | (\$156,583) | (\$831,583) | (\$175,490) |
| FUND BALANCE - October 1 | \$1,805,205 | \$1,853,858 | \$1,022,275 |
| Appropriation TO (FROM) Fund Balance | <u>(\$156,583)</u> | <u>(\$831,583)</u> | <u>(\$175,490)</u> |
| FUND BALANCE - September 30 | <u><u>\$1,648,622</u></u> | <u><u>\$1,022,275</u></u> | <u><u>\$846,785</u></u> |
| INFRASTRUCTURE SURTAX FUND | | | |
| Sources | \$2,459,786 | \$2,115,000 | \$5,480,080 |
| Applications | <u>\$4,671,000</u> | <u>\$1,592,110</u> | <u>\$4,419,000</u> |
| Appropriation To (From) Fund Balance | (\$2,211,214) | \$522,890 | \$1,061,080 |
| FUND BALANCE - October 1 | \$4,307,499 | \$4,957,190 | \$5,480,080 |
| Appropriation TO (FROM) Fund Balance | <u>(\$2,211,214)</u> | <u>\$522,890</u> | <u>\$1,061,080</u> |
| FUND BALANCE - September 30 | <u><u>\$2,096,285</u></u> | <u><u>\$5,480,080</u></u> | <u><u>\$6,541,160</u></u> |
| TLBD DEBT SERVICE FUND (Phase I) | | | |
| Sources | \$139,075 | \$139,075 | \$139,655 |
| Applications | <u>\$190,322</u> | <u>\$190,322</u> | <u>\$139,605</u> |
| Appropriation To (From) Fund Balance | (\$51,247) | (\$51,247) | \$50 |
| FUND BALANCE - October 1 | \$121,933 | \$124,138 | \$72,891 |
| Appropriation TO (FROM) Fund Balance | <u>(\$51,247)</u> | <u>(\$51,247)</u> | <u>\$50</u> |
| FUND BALANCE - September 30 | <u><u>\$70,686</u></u> | <u><u>\$72,891</u></u> | <u><u>\$72,941</u></u> |
| OTHER GOVERNMENTAL FUNDS - NON-MAJOR FUNDS in the aggregate | | | |
| Sources | \$2,781,448 | \$3,017,436 | \$4,164,091 |
| Applications | <u>\$5,491,828</u> | <u>\$4,253,637</u> | <u>\$10,578,553</u> |
| Appropriation To (From) Fund Balance | (\$2,710,380) | (\$1,236,201) | (\$6,414,462) |
| FUND BALANCE - October 1 | \$9,827,079 | \$11,983,016 | \$10,746,815 |
| Appropriation TO (FROM) Fund Balance | <u>(\$2,710,380)</u> | <u>(\$1,236,201)</u> | <u>(\$6,414,462)</u> |
| FUND BALANCE - September 30 | <u><u>\$7,116,699</u></u> | <u><u>\$10,746,815</u></u> | <u><u>\$4,332,353</u></u> |

CITY OF WINTER SPRINGS
Fiscal Year 2018-2019 Budget

PROJECTED CHANGES IN FUND EQUITY

| | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|--|---|--|----------------------------|
| ALL ENTERPRISE FUNDS | | | |
| Sources | \$13,202,960 | \$13,358,777 | \$15,443,696 |
| Applications (includes capital, principal reduction, if applicable) | <u>\$13,461,811</u> | <u>\$13,835,259</u> | <u>\$15,326,265</u> |
| Appropriation TO (FROM) Fund Equity | (\$258,851) | (\$476,482) | \$117,431 |
| Net Assets less Net Capital (less Restricted for Renewal/Replacement) | | | |
| FUND EQUITY ¹ - October 1 | \$13,701,458 | \$13,003,032 | \$12,526,550 |
| Appropriation TO (FROM) Fund Equity | <u>(\$258,851)</u> | <u>(\$476,482)</u> | <u>\$117,431</u> |
| FUND EQUITY¹ - September 30 | <u><u>\$13,442,607</u></u> | <u><u>\$12,526,550</u></u> | <u><u>\$12,643,981</u></u> |
| WATER & SEWER (Utility & Svc Avail) | | | |
| Sources | \$10,516,690 | \$10,529,450 | \$10,450,300 |
| Applications (includes capital, principal reduction, if applicable) | <u>\$11,189,641</u> | <u>\$11,287,432</u> | <u>\$11,265,623</u> |
| Appropriation TO (FROM) Fund Equity | (\$672,951) | (\$757,982) | (\$815,323) |
| Net Assets less Net Capital (less Restricted for Renewal/Replacement) | | | |
| FUND EQUITY ¹ - October 1 | \$11,305,277 | \$9,624,723 | \$8,866,741 |
| Appropriation TO (FROM) Fund Equity | <u>(\$672,951)</u> | <u>(\$757,982)</u> | <u>(\$815,323)</u> |
| FUND EQUITY¹ - September 30 | <u><u>\$10,632,326</u></u> | <u><u>\$8,866,741</u></u> | <u><u>\$8,051,418</u></u> |
| DEVELOPMENT SERVICES | | | |
| Sources | \$1,442,500 | \$1,442,500 | \$2,043,500 |
| Applications (includes capital, principal reduction, if applicable) | <u>\$912,989</u> | <u>\$1,045,589</u> | <u>\$1,036,464</u> |
| Appropriation TO (FROM) Fund Equity | \$529,511 | \$396,911 | \$1,007,036 |
| Net Assets less Net Capital | | | |
| FUND EQUITY ¹ - October 1 | \$1,997,872 | \$2,758,737 | \$3,155,648 |
| Appropriation TO (FROM) Fund Equity | <u>\$529,511</u> | <u>\$396,911</u> | <u>\$1,007,036</u> |
| FUND EQUITY¹ - September 30 | <u><u>\$2,527,383</u></u> | <u><u>\$3,155,648</u></u> | <u><u>\$4,162,684</u></u> |
| STORMWATER | | | |
| Sources | \$1,243,770 | \$1,386,827 | \$2,949,896 |
| Applications (includes capital, principal reduction) | <u>\$1,359,181</u> | <u>\$1,502,238</u> | <u>\$3,024,178</u> |
| Appropriation TO (FROM) Fund Equity | (\$115,411) | (\$115,411) | (\$74,282) |
| Net Assets less Net Capital | | | |
| FUND EQUITY ¹ - October 1 | \$398,309 | \$619,572 | \$504,161 |
| Appropriation TO (FROM) Fund Equity | <u>(\$115,411)</u> | <u>(\$115,411)</u> | <u>(\$74,282)</u> |
| FUND EQUITY¹ - September 30 | <u><u>\$282,898</u></u> | <u><u>\$504,161</u></u> | <u><u>\$429,879</u></u> |

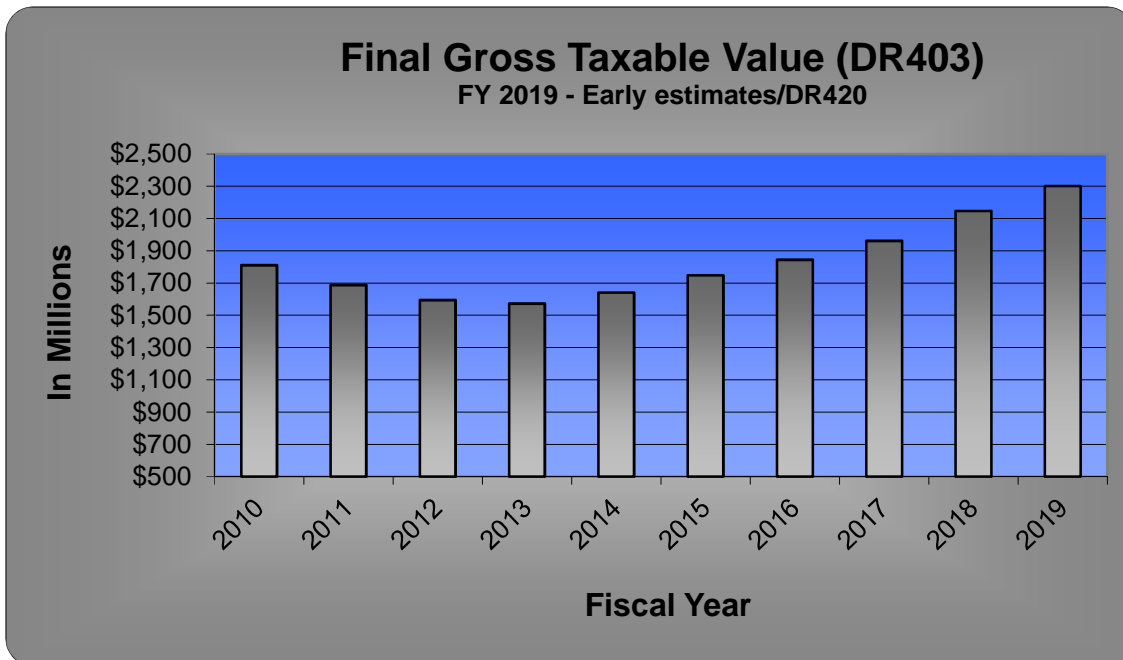
¹ For the Enterprise Funds, the budgeted fund equity excludes net capital and that portion of fund balance that is restricted for renewal and replacement, therefore, it will not tie to CAFR fund equity balances.

REVENUES -- The following revenue sources represent at least 75% of the total revenues of the General Fund.

Ad Valorem Taxes

Ad valorem taxes represent the largest single revenue source to the City. For the proposed budget year, the ad valorem revenue budget accounts for 30% of the total budgeted revenue for the General Fund. The amount of ad valorem revenue generated is a function of the gross final taxable value as established by the Seminole County Property Appraiser and the millage rate (per thousand dollars of property valuation) established by the City Commission. The following graph shows the final gross taxable value (DR-403) for the last ten fiscal years. Please note that the valuation identified for fiscal year 2019 is not the final valuation but rather the valuation as submitted by the Property Appraiser (early estimates/DR-420).

| Fiscal Year | Tax Year | Final Gross Taxable Value from DR-403 | Percentage Incr (Decr) |
|-------------|-------------|---------------------------------------|------------------------|
| 2010 | 2009 | \$1,809,808,024 | (9.9%) |
| 2011 | 2010 | \$1,687,434,206 | (6.8%) |
| 2012 | 2011 | \$1,593,864,153 | (5.5%) |
| 2013 | 2012 | \$1,572,300,619 | (1.4%) |
| 2014 | 2013 | \$1,639,667,121 | 4.3% |
| 2015 | 2014 | \$1,748,258,752 | 6.6% |
| 2016 | 2015 | \$1,843,713,578 | 5.5% |
| 2017 | 2016 | \$1,961,341,503 | 6.4% |
| 2018 | 2017 | \$2,147,274,968 | 9.5% |
| | | DR-420 | |
| 2019 | 2018 | \$2,301,015,182 | 7.2% |



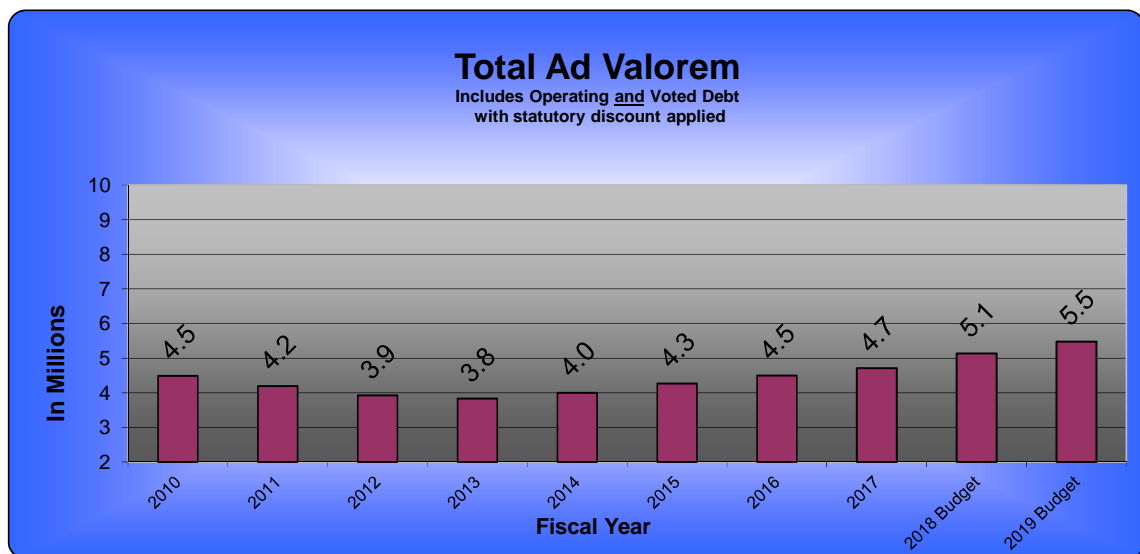
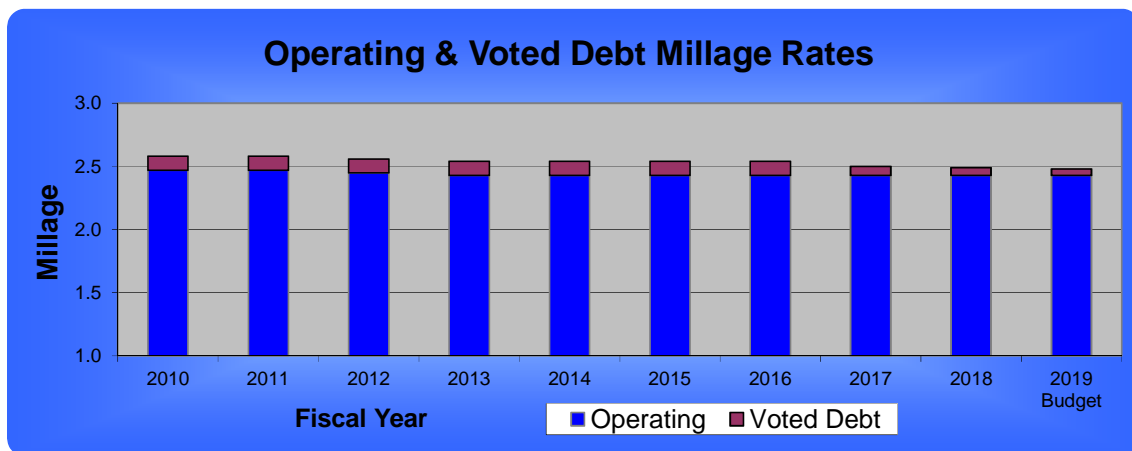
Ad Valorem Taxes (cont'd)

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

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

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

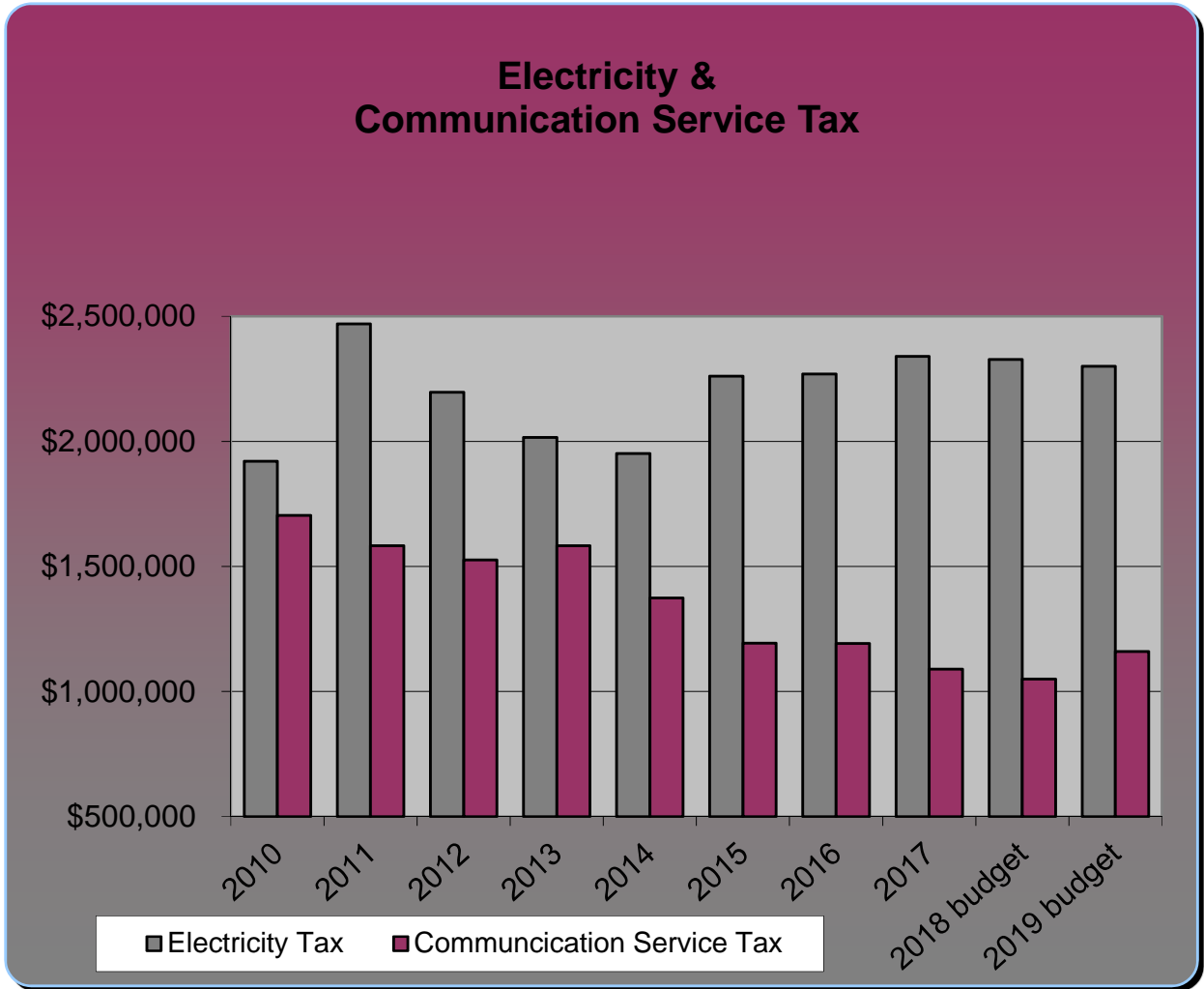
| Fiscal Year | Tax Year | Millage Rate | | Total Millage |
|-------------|----------|---------------|---------------|---------------|
| | | Operating | Voted Debt | |
| 2010 | 2009 | 2.4714 | 0.1100 | 2.5814 |
| 2011 | 2010 | 2.4714 | 0.1100 | 2.5814 |
| 2012 | 2011 | 2.4500 | 0.1100 | 2.5600 |
| 2013 | 2012 | 2.4300 | 0.1100 | 2.5400 |
| 2014 | 2013 | 2.4300 | 0.1100 | 2.5400 |
| 2015 | 2014 | 2.4300 | 0.1100 | 2.5400 |
| 2016 | 2015 | 2.4300 | 0.1100 | 2.5400 |
| 2017 | 2016 | 2.4300 | 0.0700 | 2.5000 |
| 2018 | 2017 | 2.4300 | 0.0600 | 2.4900 |
| 2019 | 2018 | 2.4300 | 0.0500 | 2.4800 |



Electricity and Communication Services Tax

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

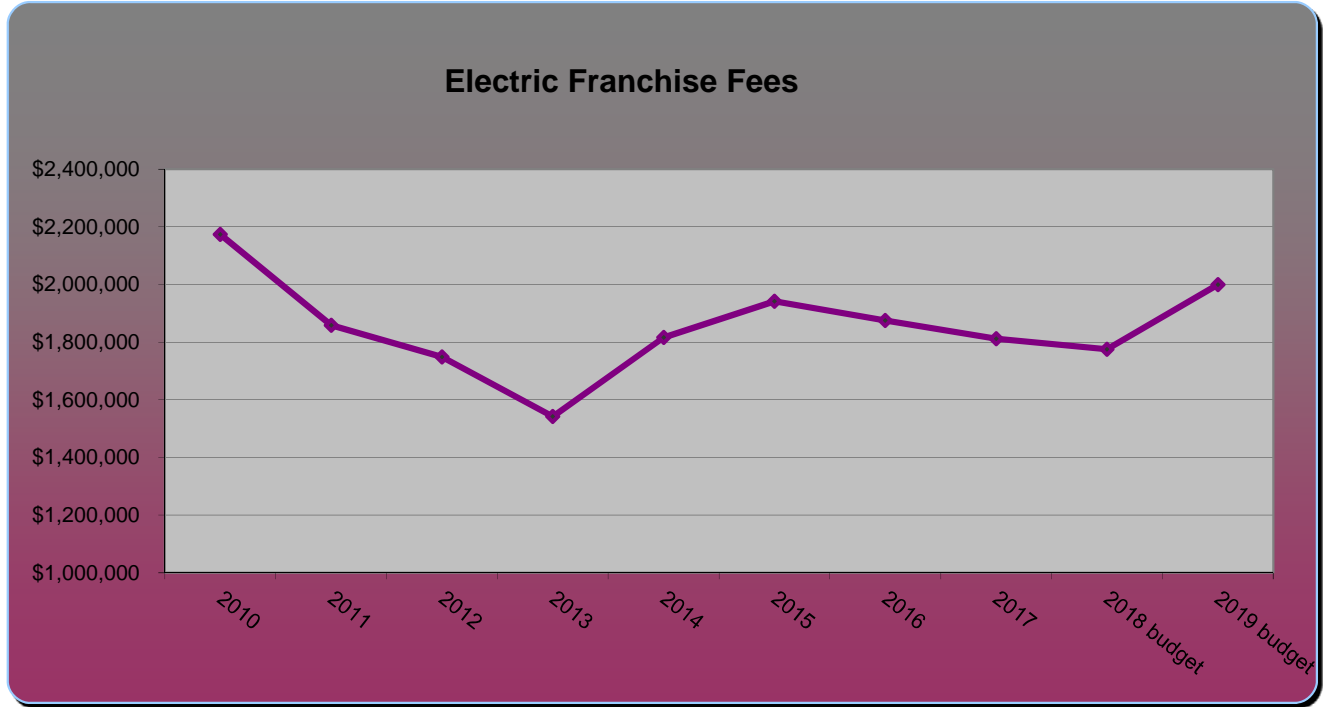
The following chart reflects eight years of historical data for the major revenue sources as well as estimates for our current fiscal year and proposed budget. These revenue streams flow through the General Fund and are obligated to pay the annual debt service for two debt service instruments. The electric utility and communication service tax revenues represent 14% and 6% of the budgeted revenues, respectively.



Electric Franchise Fees

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

Electric franchise fee revenue from Duke Energy goes directly to the General Fund and is utilized for the annual debt service requirements via transfers to debt service funds (1999 and 2003 Debt Service, #201 and #202). The following chart reflects historical data for this revenue source. The current and upcoming fiscal year projections are based on a weighted-average trend analysis. Electric Franchise Fee revenues represent 11% of the General Fund budgeted FY19 revenues.



Inter-fund Transfers-In

Inter-fund transfers may be recurring or non-recurring in nature. An example of a *non-recurring* transfer would be one related to a short-lived special project or grant activity. Many of the *recurring* transfers are the result of central service costs being allocated to the funds to which those costs relate, i.e. Utility Billing (Division #1360).

The following list represents those transfers which exceed 1% of total sources of the receiving fund along with the anticipated amount and reason for transfer:

| Fund | Amount | Reason for Transfer |
|------------------------------------|-------------|---|
| General Fund (#001) | \$817,900 | From Water & Sewer - central services cost allocation |
| General Fund (#001) | \$206,950 | From Development Services - central services cost allocation |
| General Fund (#001) | \$589,718 | From Water & Sewer - cost allocation for the Utility Billing division of the Finance department |
| 1999 Debt Service Fund (#202) | \$1,280,000 | From the General Fund for debt service requirements related to the series 2011 BB&T note and the 1999 Improvement Refunding Revenue Bonds |
| Public Facilities C.P. Fund (#303) | \$3,000,000 | From Infrastructure Surtax Fund for construction costs related to Torcaso Park field house |
| 1999 Construction C.P. Fund (#301) | \$212,000 | From Infrastructure Surtax Fund for construction costs related to Magnolia Park |

Major Inter-Governmental Revenues

State-Shared Revenues

There are a number of taxes imposed by the State and shared with counties, municipalities and school districts. Based on eligibility requirements the state allocates a portion of state-collected taxes to specified local governments. Two of the state-shared revenues which provide a significant percentage of total fund revenues for the General Fund are Municipal Revenue Sharing and Local Government Half-Cent Sales Tax.

Municipal Revenue Sharing Program

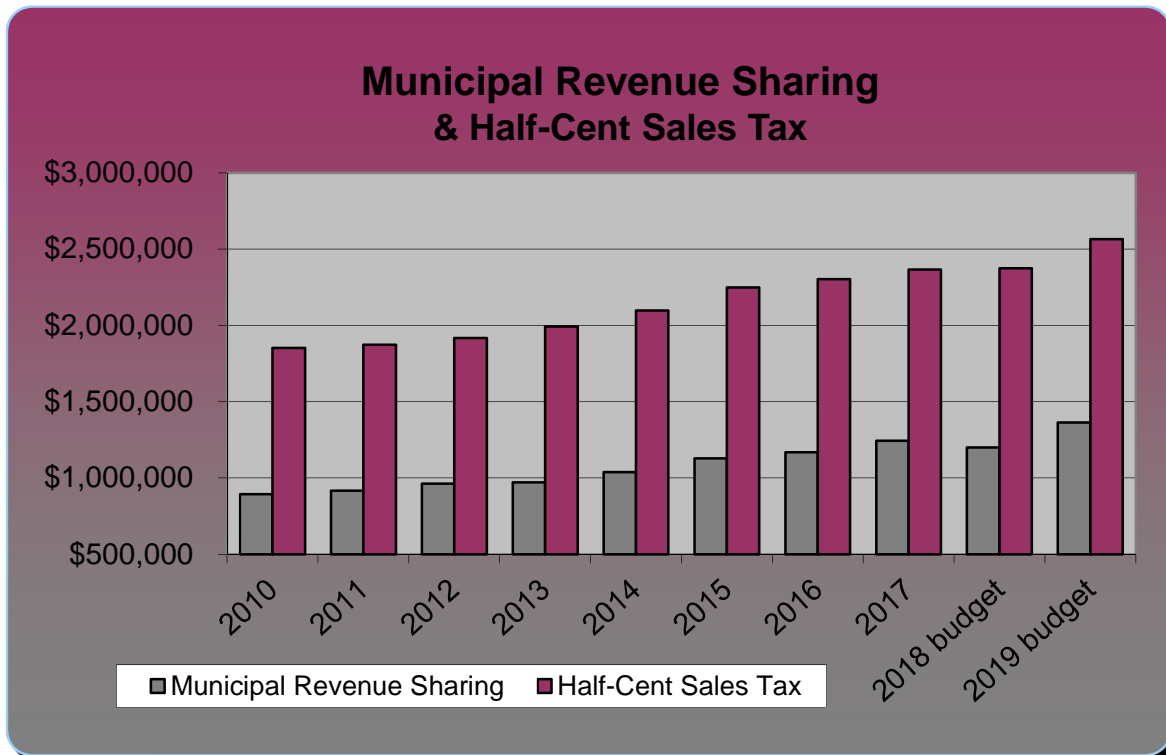
[Sections 206.605(1), 206.879(1), 212.20(6), and 218.20-.26, Florida Statutes]

In order to ensure a certain level of parity across local government units the Florida Revenue Sharing Act of 1972 was enacted. Typically, legislation is passed each year that could potentially impact the amount of sales tax revenues available for distribution to municipal governments. Florida's Legislative Committee on Intergovernmental Relations (LCIR) provides projections which are the basis for the budget. During fiscal year 2019, it is expected that this revenue will contribute approximately 7% of total General Fund revenues.

Local Government Half-Cent Sales Tax Program

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

This program which was authorized in 1982 is the largest revenue generator among the state-shared revenue sources. The program's primary purpose is to provide funding for local programs while offering relief from ad valorem and utility taxes. Distribution is based on allocation formulas. During fiscal year 2019, it is expected that this revenue will contribute approximately 13% of total General Fund revenues.



Intergovernmental Revenues (cont'd)

Local Discretionary Sales Surtax

[Sections 212.054-.055, Florida Statutes]

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

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

Charges for Services

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

The Water and Sewer Utility Fund and the Stormwater Funds are enterprise funds with a customer base of approximately 13,700 whose primary revenue streams consist of charges for service. The Solid Waste fund is a special revenue fund established to account for fees for solid waste and recycling services performed by contract vendors for the benefit of approximately 11,725 customers. The City retained a consultant to review the adequacy of all utility rates, fees and charges for the operation, maintenance, replacement and debt service of the water and wastewater systems. Rate increases (with CPI adj) were warranted, approved and implemented with the billing cycles in October 2009. The following chart indicates two years of rate history for potable water, reclaimed water, irrigation-metered water, and sewer.

| Charge Type | Water (3/4" meter) | | | Water - 3/4" Reclaimed | | | Water - 3/4" Irrigation Meters | | | Sewer ¹ | | |
|-------------------------------------|--------------------|--------|--------|------------------------|--------|--------|--------------------------------|--------|--------|--------------------|---------|---------|
| | 2017 | 2018 | 2019* | 2017 | 2018 | 2019* | 2017 | 2018 | 2019* | 2017 | 2018 | 2019* |
| Base facility charge | \$5.73 | \$5.86 | \$6.02 | \$4.33 | \$4.43 | \$4.55 | N/A | N/A | N/A | \$11.26 | \$11.51 | \$11.82 |
| Consumption rates per 1000 gallons: | | | | | | | | | | | | |
| 0 - 5,000 | \$1.33 | \$1.36 | \$1.39 | \$0.79 | \$0.81 | \$0.83 | \$1.94 | \$1.98 | \$2.03 | \$4.40 | \$4.50 | \$4.62 |
| 5,000 - 10,000 | \$1.33 | \$1.36 | \$1.39 | \$0.98 | \$1.00 | \$1.02 | \$2.57 | \$2.62 | \$2.69 | \$4.40 | \$4.50 | \$4.62 |
| 10,001 to 15,000 | \$1.94 | \$1.98 | \$2.03 | \$1.36 | \$1.39 | \$1.42 | \$3.16 | \$3.23 | \$3.31 | N/A | N/A | N/A |
| 15,001 - 20,000 | \$2.57 | \$2.62 | \$2.69 | \$1.54 | \$1.57 | \$1.61 | \$4.16 | \$4.25 | \$4.36 | N/A | N/A | N/A |
| 20,001 - 25,000 | \$3.16 | \$3.23 | \$3.31 | \$2.25 | \$2.30 | \$2.36 | \$5.76 | \$5.88 | \$6.04 | N/A | N/A | N/A |
| 25,001 - 30,000 | \$4.16 | \$4.25 | \$4.36 | \$2.25 | \$2.30 | \$2.36 | \$5.76 | \$5.88 | \$6.04 | N/A | N/A | N/A |
| 30,001 and over | \$5.76 | \$5.88 | \$6.04 | \$2.25 | \$2.30 | \$2.36 | \$5.76 | \$5.88 | \$6.04 | N/A | N/A | N/A |

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

* 2019 rates reflect an estimated 2.75% CPI

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

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

Additional cart rate - \$10.55/month

Organization-Wide Personnel Summary Budgeted Positions by Fund/Department

GENERAL FUND

| Department | 2016-2017 | | | 2017-2018 | | | 2018-2019 Proposed | | |
|------------------------|------------|--------------|---------------|------------|--------------|---------------|--------------------|--------------|---------------|
| | FTEs | | | FTEs | | | FTEs | | |
| | Full-Time | Part-Time | Total | Full-Time | Part-Time | Total | Full-Time | Part-Time | Total |
| Executive | 5 | 0.50 | 5.50 | 5 | 0.50 | 5.50 | 5 | 0.00 | 5.00 |
| Finance/Admin Services | 12 | 5.33 | 17.33 | 11 | 4.63 | 15.63 | 14 | 6.05 | 20.05 |
| Information Services | 7 | 0.00 | 7.00 | 6 | 0.00 | 6.00 | 4 | 0.00 | 4.00 |
| Public Works | 16 | 0.00 | 16.00 | 16 | 0.00 | 16.00 | 14 | 0.00 | 14.00 |
| Community Development | 5 | 1.25 | 6.25 | 5 | 0.00 | 5.00 | 4 | 0.00 | 4.00 |
| Police - Sworn | 65 | 0.00 | 65.00 | 65 | 0.00 | 65.00 | 55 | 0.00 | 55.00 |
| Police - Other | 13 | 4.13 | 17.13 | 13 | 3.07 | 16.07 | 15 | 0.50 | 15.50 |
| Parks & Recreation | 13 | 8.76 | 21.76 | 12 | 8.84 | 20.84 | 11 | 9.79 | 20.79 |
| TOTAL | 136 | 19.97 | 155.97 | 133 | 17.04 | 150.04 | 122 | 16.34 | 138.34 |

ENTERPRISE FUNDS

| Fund | 2016-2017 | | | 2017-2018 | | | 2018-2019 Proposed | | |
|----------------------|-----------|-------------|--------------|-----------|-------------|--------------|--------------------|-------------|--------------|
| | FTEs | | | FTEs | | | FTEs | | |
| | Full-Time | Part-Time | Total | Full-Time | Part-Time | Total | Full-Time | Part-Time | Total |
| Water and Sewer | 37 | 1.45 | 38.45 | 37 | 1.45 | 38.45 | 38 | 0.73 | 38.73 |
| Stormwater | 10 | 0.00 | 10.00 | 9 | 0.00 | 9.00 | 8 | 0.00 | 8.00 |
| Development Services | 4 | 1.46 | 5.46 | 2 | 1.46 | 3.46 | 3 | 0.73 | 3.73 |
| TOTAL | 51 | 2.91 | 53.91 | 48 | 2.91 | 50.91 | 49 | 1.46 | 50.46 |

ORGANIZATION-WIDE

| | 2016-2017 | | | 2017-2018 | | | 2018-2019 Proposed | | |
|--------------|------------|--------------|---------------|------------|--------------|---------------|--------------------|--------------|---------------|
| | FTEs | | | FTEs | | | FTEs | | |
| | Full-Time | Part-Time | Total | Full-Time | Part-Time | Total | Full-Time | Part-Time | Total |
| TOTAL | 187 | 22.88 | 209.88 | 181 | 19.95 | 200.95 | 171 | 17.80 | 188.80 |

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

CITY OF WINTER SPRINGS
Fiscal Year 2018-2019 Budget

PERSONNEL
by Fund/Dep't/Division

| | | 2016-2017 | | 2017-2018 | | 2018-2019 | |
|---------------------------------|-----------------------------|---------------|--------------|---------------|--------------|---------------|--------------|
| | | Full-time | Part-time | Full-time | Part-time | Full-time | Part-time |
| GENERAL FUND | | | | | | | |
| Executive | | | | | | | |
| 1200 | City Manager | 2 | | 2 | | 2 | |
| 1210 | City Clerk | 3 | 0.5 | 3 | 0.5 | 3 | |
| Departmental Total | | 5 | 0.50 | 5 | 0.50 | 5 | 0.00 |
| Finance/Admin Services | | | | | | | |
| 1300 | General | 6 | 0.25 | 6 | 0.25 | 9 | 0.25 |
| 1310 | Human Resources | 2 | | 2 | | 2 | |
| 1360 | Utility Billing | 4 | 5.08 | 3 | 4.38 | 3 | 5.8 |
| Departmental Total | | 12 | 5.33 | 11 | 4.63 | 14 | 6.05 |
| Information Services | | | | | | | |
| 1600 | General | 7 | | 6 | | 4 | |
| Departmental Total | | 7 | 0.00 | 6 | 0.00 | 4 | 0.00 |
| Public Works | | | | | | | |
| 4100 | Administration | 2 | | 2 | | 1 | |
| 4110 | Roads and ROW Maint | 10 | | 10 | | 9 | |
| 1930 | Facilities Maintenance | 1 | | 1 | | 1 | |
| 1940 | Fleet Maintenance | 3 | | 3 | | 3 | |
| Departmental Total | | 16 | 0.00 | 16 | 0.00 | 14 | 0.00 |
| Community Development | | | | | | | |
| 1500 | Administration | 2 | | 2 | | 1 | |
| 1510 | Planning | 2 | | 1 | | 1 | |
| 1520 | Urban Beautification | 1 | 1.25 | 2 | 0.00 | 2 | |
| Departmental Total | | 5 | 1.25 | 5 | 0.00 | 4 | 0.00 |
| Police | | | | | | | |
| 2100 | Office of the Chief - Sworn | 65 | 0.00 | 65 | | 55 | |
| 2140 | Support Services | 8 | 2.50 | 8 | 1.07 | 9 | 0.50 |
| 2100/2140 | Other Civilian | 5 | 1.63 | 5 | 2.00 | 6 | |
| Departmental Total | | 78 | 4.13 | 78 | 3.07 | 70 | 0.50 |
| Parks & Recreation | | | | | | | |
| 7200 | Administration | 2 | | 2 | | 1 | |
| 7210 | Athletics | 1 | 0.73 | 1 | 5.19 | | |
| 7230 | Parks & Grounds | 6 | 5.84 | 6 | 1.46 | 7 | 7.60 |
| 7240 | Programs | 1 | 0.73 | 1 | 0.00 | 1 | 0.73 |
| 7250 | Seniors | 3 | 1.46 | 2 | 2.19 | 2 | 1.46 |
| Departmental Total | | 13 | 8.76 | 12 | 8.84 | 11 | 9.79 |
| General Fund Total | | 136 | 19.97 | 133 | 17.04 | 122 | 16.34 |
| WATER & SEWER | | | | | | | |
| 3600 | Operating | 37 | 1.45 | 37 | 1.45 | 38 | 0.73 |
| STORMWATER | | | | | | | |
| 3800 | Operating | 7 | | 7 | | 6 | |
| 3810 | Engineering | 3 | | 2 | | 2 | |
| Stormwater Total | | 10 | 0.00 | 9 | 0.00 | 8 | 0.00 |
| DEVELOPMENT SERVICES | | | | | | | |
| 2400 | Plans and Inspections | 4 | 1.46 | 2 | 1.46 | 3 | 0.73 |
| ORGANIZATION-WIDE TOTALS | | 187 | 22.88 | 181 | 19.95 | 171 | 17.80 |
| | | 209.88 | | 200.95 | | 188.80 | |

Debt Management

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

Criteria for Managing Debt Financing:

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

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

Criteria in Selecting Revenues to Finance Public Facilities:

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

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

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

Organization-Wide Debt Service Requirements

Exclusive of internal loans to the Tuscawilla III Assessment District and Central Winds Debt Service (detail on successive pages)

| Year Ending 9/30 | Principal | Interest | Total |
|------------------|---------------------|---------------------|---------------------|
| 2019 | \$3,046,091 | \$697,394 | \$3,743,486 |
| 2020 | \$2,429,727 | \$1,103,580 | \$3,533,307 |
| 2021 | \$1,833,463 | \$2,044,739 | \$3,878,201 |
| 2022 | \$1,437,778 | \$2,464,596 | \$3,902,375 |
| 2023 | \$1,355,712 | \$2,508,878 | \$3,864,590 |
| 2024 | \$1,311,833 | \$2,550,170 | \$3,862,003 |
| 2025 | \$1,275,643 | \$2,588,133 | \$3,863,776 |
| 2026 | \$1,237,700 | \$2,623,275 | \$3,860,975 |
| 2027 | \$1,201,435 | \$2,653,861 | \$3,855,296 |
| 2028 | \$1,170,183 | \$2,682,074 | \$3,852,258 |
| 2029 | \$1,145,294 | \$2,707,973 | \$3,853,267 |
| 2030 | \$1,117,964 | \$650,596 | \$1,768,560 |
| 2031 | \$2,293,369 | \$20,167 | \$2,313,536 |
| 2032 | \$423,597 | \$14,893 | \$438,490 |
| 2033 | \$372,071 | \$10,306 | \$382,377 |
| 2034 | \$318,274 | \$8,022 | \$326,296 |
| 2035 | \$320,569 | \$5,722 | \$326,291 |
| 2036 | \$322,881 | \$3,404 | \$326,286 |
| 2037 | \$324,714 | \$1,072 | \$325,785 |
| | <u>\$22,938,300</u> | <u>\$25,338,856</u> | <u>\$48,277,156</u> |

| | Fund #261 | | Fund #162 | |
|--------|---------------------------------|------------------|---|-----------------|
| | TLBD Special Assessment Revenue | | INTERNAL Loan | |
| | Note ¹ | | Tuscawilla III Assessment District ² | |
| | Series 2011 | | | |
| | BB&T \$1,765,000 | | \$63,720 | |
| Ending | | | | |
| 9/30 | <u>Principal</u> | <u>Interest</u> | <u>Principal</u> | <u>Interest</u> |
| 2019 | \$93,384 | \$41,343 | \$2,783 | \$1,428 |
| 2020 | \$97,062 | \$38,248 | \$2,860 | \$1,350 |
| 2021 | \$95,604 | \$35,117 | \$2,941 | \$1,270 |
| 2022 | \$99,099 | \$31,953 | \$3,023 | \$1,188 |
| 2023 | \$102,332 | \$28,680 | \$3,107 | \$1,103 |
| 2024 | \$105,408 | \$25,304 | \$3,194 | \$1,016 |
| 2025 | \$113,321 | \$21,750 | \$3,284 | \$926 |
| 2026 | \$115,967 | \$18,024 | \$3,376 | \$835 |
| 2027 | \$118,435 | \$14,215 | \$3,470 | \$740 |
| 2028 | \$120,722 | \$10,329 | \$3,568 | \$643 |
| 2029 | \$127,821 | \$6,290 | \$3,668 | \$543 |
| 2030 | \$129,625 | \$2,106 | \$3,770 | \$440 |
| 2031 | | | \$3,876 | \$335 |
| 2032 | | | \$3,984 | \$226 |
| 2033 | | | \$4,096 | \$115 |
| | <u>\$1,318,780</u> | <u>\$273,359</u> | <u>\$51,000</u> | <u>\$12,158</u> |

¹ The TLBD Debt Service Fund has an established legal maximum of \$43/ERU. The Tuscawilla Improvement Area Special Assessment Bond, Series 2001 was refinanced with a commercial bank note for the remaining term at 3.25% (fixed rate). The Present Value effect of this refinancing is a savings of \$276,584.

² This note is a 20-year variable rate note (indexed to the 5-year US Treasury) funded by the City of Winter Springs and is secured by a special assessment district levy (Tuscawilla III Capital) for the purpose of a capital wall project in a residential vicinity within the Tuscawilla community.

| Year Ending 9/30 | Fund #201 Improvement Refunding Revenue Notes ^{1,4} Series 2014 (prev 2003) Whitney/Hancock \$3,494,000 | | Fund #202 Improvement Refunding Revenue Bonds ^{1,3} Series 1999 US Bank 2020-30 | | Fund #202 Improvement Refunding Revenue Notes ^{1,3} Series 2011 (prev 1999) BB&T thru 2019 | | Fund #240 Central Winds Limited General Obligation Note ² INTERNAL Loan \$1,085,000 | |
|------------------------|---|----------|--|--------------|---|----------|--|----------|
| | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest |
| 2019 | \$831,000 | \$3,656 | | \$428,559 | \$233,129 | \$2,751 | \$105,000 | \$0 |
| 2020 | | | \$417,881 | \$869,161 | | | \$84,000 | \$0 |
| 2021 | | | \$393,797 | \$892,220 | | | \$85,000 | \$0 |
| 2022 | | | \$371,765 | \$913,671 | | | \$87,000 | \$0 |
| 2023 | | | \$350,893 | \$933,989 | | | \$89,000 | \$0 |
| 2024 | | | \$331,130 | \$953,228 | | | \$91,000 | \$0 |
| 2025 | | | \$312,413 | \$971,066 | | | \$93,000 | \$0 |
| 2026 | | | \$295,456 | \$987,934 | | | \$94,000 | \$0 |
| 2027 | | | \$278,677 | \$1,003,903 | | | \$97,000 | \$0 |
| 2028 | | | \$263,517 | \$1,018,999 | | | \$95,000 | \$0 |
| 2029 | | | \$248,485 | \$1,033,279 | | | \$45,000 | \$0 |
| 2030 | | | \$234,957 | \$520,022 | | | | \$0 |
| | \$831,000 | \$3,656 | \$3,498,971 | \$10,526,031 | \$233,129 | \$2,751 | \$965,000 | \$0 |

¹ The Public Communication Services Tax and Electric Franchise Fees are pledged revenues to pay debt service expenses related to the Improvement Refunding Revenue Debt. Anticipated revenues from these funds are expected to be more than sufficient for the debt service requirements.

² In FY 2017, the BB&T Limited General Obligation Note was paid off and an internal loan of \$1,085,000 was established between the Central Winds GO Debt Service Fund and Capital Project Fund #305. The internal loan is interest free and will be payable from a voted debt levy (up to one quarter mil). The payment schedule above is predicated on a 2% growth valuation and eventual millage rate reductions to 0.0400 mills.

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

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

**CITY OF WINTER SPRINGS
Fiscal Year 2018-2019 Budget**

| | Fund #410 Water & Sewer Capital Appreciation / Serial Bonds Series 2000 US Bank | | Fund #410 Water & Sewer Refunding Revenue Note ¹ Series 2016 Fifth Third | | Fund #410 State Revolving Loan ² \$1,794,923 | | Fund #410 State Revolving Loan ³ ESTIMATED \$5,960,700 | | TOTAL WATER & SEWER ⁴ | | |
|-------------|---|--------------|---|----------|---|-----------|--|-----------|----------------------------------|--------------|--------------|
| Year Ending | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | TOTAL |
| 9/30 | | | | | | | | | | | |
| 2019 | | \$103,125 | \$1,526,000 | \$41,533 | \$76,832 | \$35,810 | \$285,746 | \$40,617 | \$1,888,578 | \$221,085 | \$2,109,664 |
| 2020 | | \$103,125 | \$1,548,000 | \$20,857 | \$78,976 | \$33,637 | \$287,808 | \$38,552 | \$1,914,784 | \$196,171 | \$2,110,955 |
| 2021 | | \$1,045,627 | \$973,000 | \$3,899 | \$81,178 | \$31,404 | \$289,884 | \$36,472 | \$1,344,062 | \$1,117,402 | \$2,461,463 |
| 2022 | \$397,498 | \$1,455,488 | \$194,000 | | \$83,442 | \$29,108 | \$291,974 | \$34,376 | \$966,914 | \$1,518,972 | \$2,485,887 |
| 2023 | \$522,637 | \$1,487,194 | | | \$85,770 | \$26,749 | \$294,080 | \$32,266 | \$902,487 | \$1,546,209 | \$2,448,696 |
| 2024 | \$490,931 | \$1,517,175 | | | \$88,162 | \$24,323 | \$296,202 | \$30,140 | \$875,295 | \$1,571,638 | \$2,446,933 |
| 2025 | \$460,950 | \$1,545,488 | | | \$90,621 | \$21,830 | \$298,338 | \$27,999 | \$849,909 | \$1,595,317 | \$2,445,226 |
| 2026 | \$432,638 | \$1,572,206 | | | \$93,149 | \$19,268 | \$300,490 | \$25,843 | \$826,277 | \$1,617,317 | \$2,443,594 |
| 2027 | \$405,919 | \$1,595,438 | | | \$95,747 | \$16,634 | \$302,657 | \$23,671 | \$804,323 | \$1,635,743 | \$2,440,066 |
| 2028 | \$382,687 | \$1,617,337 | | | \$98,417 | \$13,926 | \$304,840 | \$21,483 | \$785,944 | \$1,652,746 | \$2,438,691 |
| 2029 | \$360,787 | \$1,637,981 | | | \$101,162 | \$11,143 | \$307,039 | \$19,280 | \$768,988 | \$1,668,404 | \$2,437,392 |
| 2030 | \$340,144 | \$103,125 | | | \$103,984 | \$8,282 | \$309,254 | \$17,061 | \$753,382 | \$128,468 | \$881,850 |
| 2031 | \$1,875,000 | | | | \$106,884 | \$5,342 | \$311,485 | \$14,825 | \$2,293,369 | \$20,167 | \$2,313,536 |
| 2032 | | | | | \$109,866 | \$2,319 | \$313,731 | \$12,574 | \$423,597 | \$14,893 | \$438,490 |
| 2033 | | | | | \$56,077 | \$0 | \$315,994 | \$10,306 | \$372,071 | \$10,306 | \$382,377 |
| 2034 | | | | | | | \$318,274 | \$8,022 | \$318,274 | \$8,022 | \$326,296 |
| 2035 | | | | | | | \$320,569 | \$5,722 | \$320,569 | \$5,722 | \$326,291 |
| 2036 | | | | | | | \$322,881 | \$3,404 | \$322,881 | \$3,404 | \$326,286 |
| 2037 | | | | | | | \$324,714 | \$1,072 | \$324,714 | \$1,072 | \$325,785 |
| | \$5,669,191 | \$13,783,309 | \$4,241,000 | \$66,289 | \$1,350,267 | \$279,775 | \$5,795,962 | \$403,686 | \$17,056,420 | \$14,533,059 | \$31,589,479 |

- 1 In fiscal year 2016, current refunding opportunities arose to refinance Water & Sewer Note Series 2011 A (SunTrust), B (BB&T) and C (BB&T) with a commercial note from Fifth Third Bank, Water & Sewer Note Series 2016, with an interest rate of 1.34% maturing October 2021. Principal & interest are paid semi-annually, resulting in a NPV cost reduction of \$186,730.
- 2 This is a State Revolving Loan granted by the State of Florida and funded by the Federal EPA, with a 20-year amortization and a 2.77% fixed rate of interest over the entire life of the loan. This financing was used for the construction and expansion of the reclaimed water system.
- 3 State Revolving Loan granted by the State of Florida has a 20-year amortization and a 0.72% fixed rate of interest over the entire life of the loan. This financing will be used for water quality improvements. This amortization schedule is an internally generated estimate until the final draw has been executed. Due to the interest accrual component it will not tie to a cash basis amortization schedule.
- 4 A look at the total debt service requirements for this utility reflects a relatively level annual requirement. The debt service requirements are based on the accrual method which means the interest expense is matched to the period in which it is incurred not necessarily when paid. This fund has projected fund equity in excess of the target fund equity of 25% of operating expenses. Rate increases, necessary to meet debt coverage requirements, were instituted by the Commission as follows: October 2009-7%, October 2010-7%, October 2011-7%, thereafter, a CPI rate escalator.

GENERAL FUND

Police - Office of the Chief

Machinery & Equipment - Patrol vehicles w. PD package (5) **\$120,000**

Parks & Recreation - Parks and Grounds

Buildings - Parks Maintenance Building - Exterior Renovation \$15,000

Machinery & Equipment - digital gas pump \$5,000

Machinery & Equipment - Mavic Pro security camera \$1,700

Machinery & Equipment - hopper \$1,000

CIP - CWP entrance sign \$75,000

CIP - Outdoor restrooms (Torcaso, Sunshine, CWP) \$36,000

CIP - Senior Center - restrooms \$16,000

CIP - Therapy pool - locker room tile \$12,600

\$162,300

Total General Fund - Capital Outlay

\$282,300

OTHER GOVERNMENTAL FUNDS

Special Law Enforcement Trust Fund (Federal) #103

| | |
|---|-----------------|
| Machinery & Equipment - Mavic Pro 3 camera | \$1,400 |
| Machinery & Equipment - patrol shields (8) | \$8,904 |
| CIP- PD Headquarters - building renovations | \$20,000 |
| | <hr/> |
| | \$30,304 |

Transportation Improvement Fund #120

| | |
|--|------------------|
| Machinery & Equipment - fuel injector cleaner | \$1,500 |
| Machinery & Equipment - asphalt hot box | \$6,000 |
| Machinery & Equipment - digital speed sign | \$6,000 |
| Machinery & Equipment - ditchwitch | \$1,500 |
| Machinery & Equipment - brake lathe | \$13,000 |
| Machinery & Equipment - tire machine | \$12,000 |
| Machinery & Equipment - F450 low side dump truck (2) | \$114,200 |
| Machinery & Equipment - trailer 40K capacity | \$27,500 |
| CIP - Sidewalks | \$20,000 |
| CIP - Street Resurfacing | \$500,000 |
| | <hr/> |
| | \$701,700 |

Road Improvement Fund #121

| | |
|--|--------------------|
| 2nd Gen: CIP - Town Center parking lot | \$195,000 |
| 3rd Gen: CIP - Bridge infrastructure | \$275,000 |
| CIP - PD Headquarters - generator | \$212,000 |
| CIP - Resurfacing | \$500,000 |
| | <hr/> |
| | \$1,182,000 |

Transportation Impact Fee Fund #150

| | |
|----------------------------------|------------------|
| CIP - Integra/434 traffic signal | \$350,000 |
| CIP - MBB traffic signal | \$500,000 |
| | <hr/> |
| | \$850,000 |

Parks Impact Fee Fund #153

| | |
|-----------------------------------|------------------|
| CIP - Torcaso pavilion | \$350,000 |
| CIP - Torcaso pond - dock/walkway | \$200,000 |
| | <hr/> |
| | \$550,000 |

Oak Forest Debt Service Fund #260

| | |
|----------------------|---------|
| CIP - Wall amenities | \$5,947 |
|----------------------|---------|

1999 Construction Fund #301

| | |
|--------------------------------------|--------------------|
| CIP - Magnolia Park amphitheater | \$940,000 |
| CIP - Magnolia Park amphitheater CEI | \$75,000 |
| | <hr/> |
| | \$1,015,000 |

Perk Up Parks Capital Project Fund #303

| | |
|--|--------------------|
| CIP - Construction of field house | \$3,500,000 |
| CIP - CWP - playground & shade | \$300,000 |
| CIP - Torcaso Park - playground & shade structure | \$300,000 |
| CIP - Trotwood Park - playground & shade structure | \$300,000 |
| | <hr/> |
| | \$4,400,000 |

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

| | |
|---|-----------|
| CIP - City Hall capital repairs/improvements (office bathrooms, carpet, etc.) | \$140,000 |
|---|-----------|

Total Other Governmental Funds - Capital Outlay

\$8,874,951

ENTERPRISE FUNDS

Water & Sewer - Operating #410-3600

| | |
|--|--------------------|
| Machinery & Equipment - Automatic gates - east, west plant (2) | \$22,000 |
| Machinery & Equipment - 3" centrifugal pump | \$1,400 |
| Machinery & Equipment - 3" mudhog pump | \$1,600 |
| Machinery & Equipment - booster pump @ CWP irrigation | \$17,000 |
| Machinery & Equipment - crane body w. outrigger | \$34,500 |
| Machinery & Equipment - jumping jack clamp | \$2,800 |
| Machinery & Equipment - sewer jetter (V#12) | \$53,500 |
| Machinery & Equipment - tractor w. flail mower | \$97,000 |
| Machinery & Equipment - valve exercisor | \$4,500 |
| Machinery & Equipment - Ford F350 w. crane | \$51,600 |
| Machinery & Equipment - Ford F-450 | \$42,500 |
| Machinery & Equipment - tablets (3) | \$6,000 |
| CIP - Electrical panel (4E,10W, 2E, 4W) | \$106,000 |
| CIP - Permanent emergency bypass pumps (2E, 2W, 14E, 3E) | \$320,000 |
| CIP - Control upgrades WTP #3 | \$70,000 |
| CIP - Ductile iron pipe - Bear Creek/Northern | \$54,000 |
| CIP - LS 7W replacement | \$450,000 |
| CIP - 10W Relocate check valves | \$38,000 |
| CIP - West WRF control upgrades | \$300,000 |
| CIP - WTP #1 GST2 tank | \$90,000 |
| CIP - Sewer pipe relining | \$250,000 |
| | <hr/> |
| | \$2,012,400 |

Stormwater - Operating #411-3800

| | |
|---|------------------|
| Machinery & Equipment - Storm drain expansion plug | \$5,000 |
| Machinery & Equipment - Receiver for lateral camera | \$4,000 |
| CIP - N. Tuskawilla outfall replacement | \$75,000 |
| CIP - Outfall at SR419 & future trail | \$50,000 |
| CIP - Pipe relining | \$50,000 |
| CIP - Curb inlets | \$25,000 |
| | <hr/> |
| | \$209,000 |

Development Services - Plans & Inspections #420-2400

| | |
|-----------------------|----------|
| CIP - Eplans software | \$75,000 |
|-----------------------|----------|

Total Enterprise Funds - Capital Outlay

\$2,296,400

TOTAL CAPITAL OUTLAY - ALL FUNDS

\$11,453,651

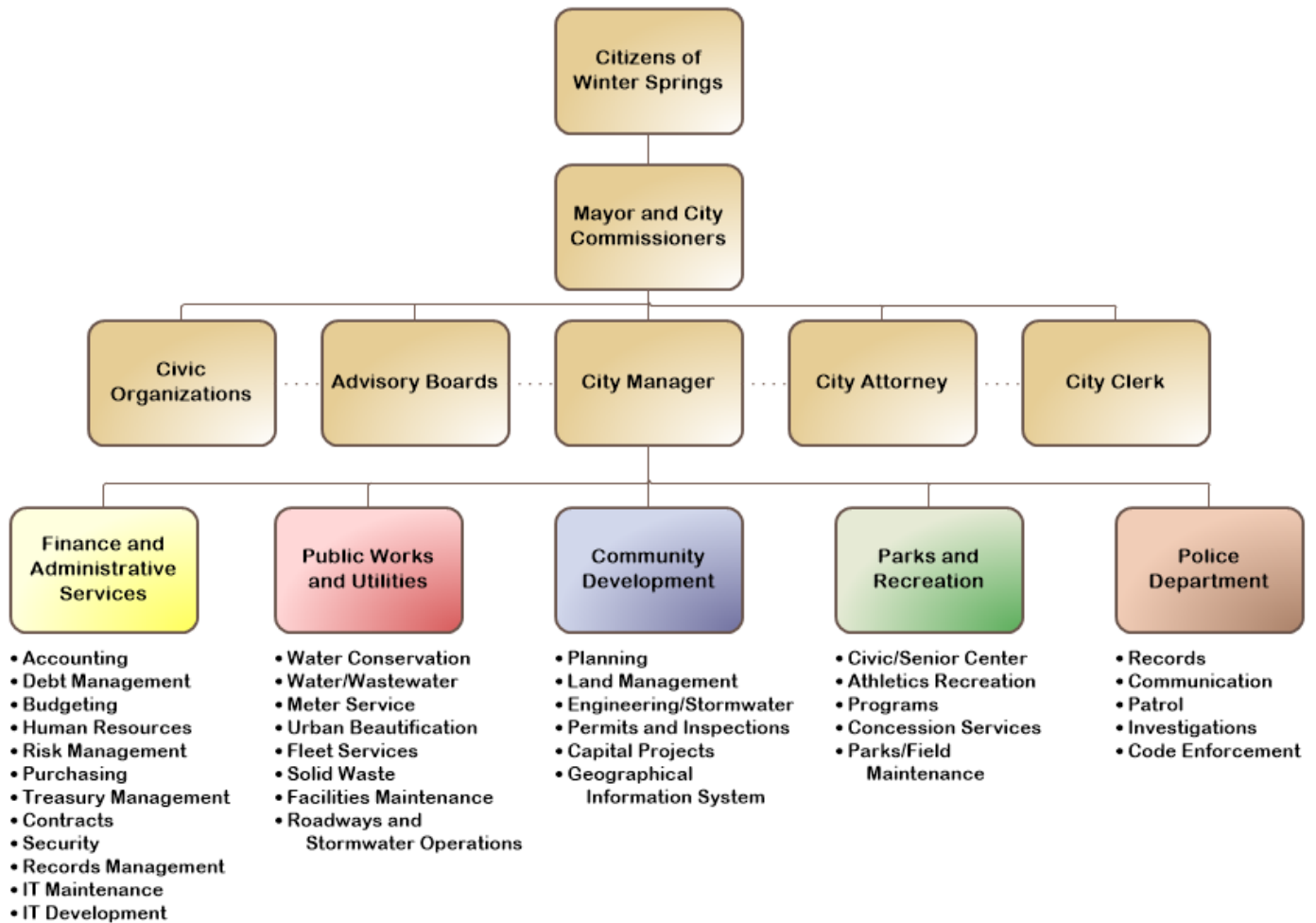
FINANCIAL
and
ORGANIZATIONAL STRUCTURE

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CITY of WINTER SPRINGS

Organizational Chart



MAYOR

Charles Lacey

COMMISSIONERS

Seat One – *Jean Hovey*

Seat Two – *Kevin Cannon*

Seat Three – *Ken Greenberg*

Seat Four – *Jack Hays*

Seat Five – *Geoff Kendrick*

CITY MANAGER

Kevin L. Smith

CITY ATTORNEY

Anthony A. Garganese

CITY CLERK

Andrea Lorenzo-Luaces

DEPARTMENT DIRECTORS

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

Brian Fields
Shawn Boyle
Chris Caldwell
Kevin Brunelle
Lena Rivera

Financial Structure

Introduction

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

Fund Categories

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

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

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

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

Also designated is each fund's classification as a major or non-major fund as determined by the calculation used in the fiscal year ending September 30, 2017 Comprehensive Annual Financial Report. A major fund is one whose revenues, expenditures/expenses, assets, or liabilities (excluding

extraordinary items) are at least 10 percent of corresponding totals for all governmental *or* enterprise funds and at least 5 percent of the aggregate amount for all governmental *and* enterprise funds for the same item. The prescribed accounting basis and fund classification is indicated below for all funds.

Governmental:

General Fund

MAJOR/modified accrual basis

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

Special Revenue Funds

(#101) Police Education Fund

non-major/modified accrual basis

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

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

non-major/modified accrual basis

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

(#120) Transportation Improvement Fund

non-major/modified accrual basis

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

(#130) Solid Waste / Recycling Fund

MAJOR/modified accrual basis

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

(#140) Arbor Fund

non-major/modified accrual basis

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

(#121) Infrastructure Surtax Fund

Previously Road Improvement Fund

MAJOR/modified accrual basis

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

(#150) Transportation Impact Fee Fund

non-major/modified accrual basis

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

*(#150) Police Impact Fee Fund
non-major/modified accrual basis*

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

*(#152) Fire Impact Fee Fund
non-major/modified accrual basis*

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

*(#153) Parks Impact Fee Fund
non-major/modified accrual basis*

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

*(#160) TLBD Maintenance Fund
non-major/modified accrual basis*

This fund is used to account for collected special assessments for maintenance related to the Tusawilla Lighting and Beautification District phases I and II. In fiscal year 2006-2007, two maintenance programs were streamlined into one assessment district and are accounted for in fund #160.

*(#161) Oak Forest Maintenance Fund
non-major/modified accrual basis*

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

*(#162) Tusawilla Phase III Maintenance/Debt Service Fund
non-major/modified accrual basis*

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

Debt Service Funds

*(#201) 2003 /2014 Debt Service Fund
non-major/modified accrual basis*

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

*(#202) 1999/2011 Debt Service Fund
non-major/modified accrual basis*

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

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

This fund is used to account for the accumulation of resources and payment of principal, interest, and related costs for the 2002 limited general obligation bond which was refinanced in May 2012 with a private placement note payable. During FY2017, the note was internally financed at 0%. A voted debt levy was authorized by referendum to finance the annual debt service.

*(#260) Oak Forest Debt Service
non-major/modified accrual basis*

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

*(#261) TLBD Debt Service Fund (Phase I)
MAJOR/modified accrual basis*

This fund is used to account for the accumulation of resources and payment of principal, interest and related costs for the 2001 special assessment bond issue which was refinanced in October 2011 with a private placement note payable.

*(#262) TLBD Debt Service Fund (Phases II)
non-major/modified accrual basis*

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

Capital Project Funds

*(#301) 1999 Construction Capital Projects Fund
non-major/modified accrual basis*

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

*(#302) Revolving Rehabilitation Capital Projects Fund
non-major/modified accrual basis*

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

*(#303) Public Facilities Capital Project Fund
non-major/modified accrual basis*

This fund was established to fund capital projects within the City.

*(#304) Utility/Public Works Facility Capital Projects Fund
non-major/modified accrual basis*

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

(#305) Excellence in Customer Service Initiative Fund

This fund was established to account for capital improvements for the purpose of increasing the level of customer service (i.e. redesign of the City Hall lobby/bathrooms, acquisition of software, new phone system).

Proprietary:

Enterprise Funds

*(#410/412) Water and Sewer Utility Fund
MAJOR/accrual basis*

This fund was established to account for the provision of water and sewer services to the residents of the City.

(#420) Development Services Fund

MAJOR/accrual basis

This fund was established in 2003 to account for plans, inspections and related customer service as an enterprise fund.

(#411) Stormwater Utility Fund

MAJOR/accrual basis

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

Fiduciary:

Pension Plan Trust Fund

accrual basis

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

Budget Process

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

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

Proposed:

| Date | Function |
|------------------|---|
| March 12 | Commission establishes FY 2019 Budget Calendar |
| by July 1 | Transmission of Proposed 2019 Budget - budget placed on Shared Drive and Website |

Tentative:

| | |
|---------------------|---|
| by July 1 | Property Appraiser submits DR 420 Certification |
| July 9 | Budget Workshop |
| July 9 | Commission establishes millage cap (DR 420 tentative millage rates via Resolution) |
| August 4 | Deadline to Notice Property Appraiser of : Proposed Millage Rate / Rolled-back Rate / Date, Time, Place of Public Hearing (Must be sent within 35 days of certification of value) |
| August 25 | Deadline for Property Appraiser to send TRIM Notice to property owners (Considered notification of Tentative public hearing; must be mailed by PA within 55 days of value certification) |
| September 10 | Public Hearing (Tentative) Tentative millage and budget hearing (Resolutions) (Must be within 80 days of value certification but not earlier than 65 days after certification) |

Final/Adopted:

| | |
|---------------------|--|
| September 20 | Advertisement publication date (Thursday for Seminole Extra) for final millage and budget hearing (Final public hearing must be within 15 days of the tentative public hearing) |
| September 24 | Public Hearing (Final) Final millage and budget hearing - Adoption of final millage and budget must be done separately and in that order (Resolutions) (Hearing must be held not less than 2 days or more than 5 days after advertisement is published) |
| by September 27 | Resolution to Property Appraiser Resolution to Tax Collector (Must be submitted within 3 days after adoption of final millage rate) |
| by October 24 | Mail TRIM package to Property Tax Administration Program Department of Revenue (Must be submitted within 30 days of final adoption) |

Budget Transfers and Amendments

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

Budget, Financial and Management Guidelines

General

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

Revenues

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

Budget

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

Purchasing

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

Investments and Cash Management

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

Capital Assets

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

Debt Management

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

Pension Plan

- Employees become plan participants on the first day of the month immediately following the date six months after the first day of employment.
- The City will provide sufficient funding to the pension plan in order to ensure that the plan will be able to fully meet its obligations to retired employees on a timely basis. Accordingly, the City will retain independent actuarial advisors to provide the minimum annual required contribution for both employer and employee.
- The Defined Benefit (DB) plan is closed to employees hired after October 1, 2011. DB Employees have a required contribution rate of 5%. For employees hired after October 1, 2011, the City contributes 5% to a Defined Contribution (DC) plan with eligibility for an additional 2.5% matching contribution.

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GENERAL FUND

Budget Data

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OPERATING COVERAGE

| | | |
|---|--------------------|---------------------------|
| <u>Recurring</u> Revenue | | \$18,579,399 |
| Total Expenditures | \$18,577,900 | |
| LESS : | | |
| Capital Expenditures | (\$282,300) | |
| Non-recurring - Transfer to CP Fund - three playgrounds | <u>(\$900,000)</u> | |
| <u>Recurring</u> Personal and Operating Expenditures | \$17,395,600 | (\$17,395,600) |
| | | <hr/> |
| Effect on Fund Balance - OPERATING COVERAGE | | <u><u>\$1,183,799</u></u> |

CAPITAL COVERAGE

| | | |
|---|--|-----------------------------|
| <u>Non-recurring</u> Revenue | | \$0 |
| LESS: | | |
| Capital Expenditures | | (\$282,300) |
| Non-recurring - Transfer to CP Fund - three playgrounds | | <u>(\$900,000)</u> |
| Effect on Fund Balance - CAPITAL COVERAGE | | <u><u>(\$1,182,300)</u></u> |

TOTAL EFFECT ON FUND BALANCE **\$1,499**

FUND BALANCE

| | |
|---|---------------------------|
| <u>Projected</u> Beginning Fund Balance | \$8,509,235 |
| Appropriation TO (FROM) Fund Balance | <u>\$1,499</u> |
| <u>Projected</u> Ending Fund Balance | <u><u>\$8,510,734</u></u> |

| | |
|--|--------------------|
| Ending Fund Balance Designations: | |
| 90-day / 25% Operating Reserve | \$4,348,900 |
| Traffic Safety Reserve | \$427,727 |
| Economic Development/Capital | <u>\$3,734,107</u> |
| Projected Total Ending Fund Balance | \$8,510,734 |

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

| Source | Actuals FY 17 | % of Total | Original Budget FY 18 | % of Total | Budget FY 19 | % of Total |
|-------------------------------|--------------------------|-----------------------|--------------------------------------|-----------------------|-------------------------|-----------------------|
| Ad Valorem Tax | \$4,595,061 | 25.9% | \$5,027,148 | 28.6% | \$5,367,809 | 28.9% |
| Utility Tax | \$2,790,034 | 15.7% | \$2,743,000 | 15.6% | \$2,918,000 | 15.7% |
| Intergovernment - Half-Cent | \$2,366,371 | 13.3% | \$2,375,000 | 13.5% | \$2,565,000 | 13.8% |
| Franchise Fee | \$1,986,182 | 11.2% | \$1,930,050 | 11.0% | \$2,169,770 | 11.7% |
| Interfund Transfers In | \$2,321,838 | 13.1% | \$2,219,680 | 12.6% | \$1,891,182 | 10.2% |
| Intergovernment - Rev Sharing | \$1,244,740 | 7.0% | \$1,200,000 | 6.8% | \$1,364,000 | 7.3% |
| Communication Service Tax | \$1,089,164 | 6.1% | \$1,050,000 | 6.0% | \$1,160,000 | 6.2% |
| Charges for Service | \$602,620 | 3.4% | \$498,236 | 2.8% | \$505,036 | 2.7% |
| Miscellaneous | \$451,130 | 2.5% | \$300,002 | 1.7% | \$397,102 | 2.1% |
| Other Taxes | \$122,518 | 0.7% | \$110,000 | 0.6% | \$116,000 | 0.6% |
| Fines & Forfeitures | \$71,078 | 0.4% | \$72,000 | 0.4% | \$85,500 | 0.5% |
| Licenses & Permits | \$21,785 | 0.1% | \$27,000 | 0.2% | \$20,000 | 0.1% |
| Intergovernment - Other | \$110,928 | 0.6% | \$20,000 | 0.1% | \$20,000 | 0.1% |
| Total Sources | \$17,773,449 | 100.0% | \$17,572,116 | 100.0% | \$18,579,399 | 100.0% |
| | | | | | | |
| Application | Actuals FY 17 | % of Total | Original Budget FY 18 | % of Total | Budget FY 19 | % of Total |
| Personnel | \$10,428,155 | 58.7% | \$11,595,723 | 66.0% | \$11,567,579 | 62.3% |
| Interfund Transfers Out | \$2,172,481 | 12.2% | \$1,066,000 | 6.1% | \$2,190,000 | 11.8% |
| Services | \$997,467 | 5.6% | \$1,128,918 | 6.4% | \$1,209,418 | 6.5% |
| Repair and Maintenance | \$1,234,860 | 6.9% | \$1,151,142 | 6.6% | \$1,129,933 | 6.1% |
| Other Operating | \$734,334 | 4.1% | \$811,014 | 4.6% | \$864,085 | 4.7% |
| Utilities | \$732,077 | 4.1% | \$747,276 | 4.3% | \$801,688 | 4.3% |
| Capital Outlay | \$856,416 | 4.8% | \$429,840 | 2.4% | \$282,300 | 1.5% |
| Supplies | \$243,035 | 1.4% | \$239,459 | 1.4% | \$275,834 | 1.5% |
| Fuel | \$146,648 | 0.8% | \$151,941 | 0.9% | \$175,963 | 0.9% |
| Grants & Aids | \$222,107 | 1.2% | \$247,850 | 1.4% | \$81,100 | 0.4% |
| Approp to Fund | \$5,869 | 0.0% | \$2,953 | 0.0% | \$1,499 | 0.0% |
| Total Applications | \$17,773,449 | 100.0% | \$17,572,116 | 100.0% | \$18,579,399 | 100.0% |

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

| <i>Source</i> | <i>Actuals FY 17</i> | <i>% of Total</i> | <i>Original Budget FY 18</i> | <i>% of Total</i> | <i>Budget FY 19</i> | <i>% of Total</i> |
|-------------------------------|--------------------------|-----------------------|--------------------------------------|-----------------------|-------------------------|-----------------------|
| Non-Department | \$15,706,025 | 88.4% | \$15,881,805 | 90.4% | \$17,209,194 | 92.6% |
| Finance & Administrative Svcs | \$849,387 | 4.8% | \$857,140 | 4.9% | \$742,118 | 4.0% |
| Parks & Recreation | \$348,674 | 2.0% | \$295,102 | 1.7% | \$295,073 | 1.6% |
| Community Development | \$536,933 | 3.0% | \$356,490 | 2.0% | \$136,314 | 0.7% |
| Police | \$228,293 | 1.3% | \$84,000 | 0.5% | \$99,000 | 0.5% |
| Public Works | \$98,268 | 0.6% | \$97,579 | 0.6% | \$97,700 | 0.5% |
| Executive & Legislative | \$9 | 0.0% | \$0 | 0.0% | \$0 | 0.0% |
| Information Services | \$5,860 | 0.0% | \$0 | 0.0% | \$0 | 0.0% |
| Approp from Fund | \$0 | 0.0% | \$0 | 0.0% | \$0 | 0.0% |
| Total Sources | \$17,773,449 | 100.0% | \$17,572,116 | 100.0% | \$18,579,399 | 100.0% |

| <i>Application</i> | <i>Actuals FY 17</i> | <i>% of Total</i> | <i>Original Budget FY 18</i> | <i>% of Total</i> | <i>Budget FY 19</i> | <i>% of Total</i> |
|-------------------------------|--------------------------|-----------------------|--------------------------------------|-----------------------|-------------------------|-----------------------|
| Police | \$6,766,010 | 38.1% | \$7,328,924 | 41.7% | \$7,035,827 | 37.9% |
| Parks & Recreation | \$2,905,721 | 16.3% | \$2,081,575 | 11.8% | \$3,076,692 | 16.6% |
| General Government | \$1,973,937 | 11.1% | \$2,493,112 | 14.2% | \$2,799,443 | 15.1% |
| Finance & Administrative Svcs | \$1,851,640 | 10.4% | \$1,955,441 | 11.1% | \$1,877,868 | 10.1% |
| Community Development | \$1,331,005 | 7.5% | \$1,437,676 | 8.2% | \$1,405,270 | 7.6% |
| Information Services | \$1,020,601 | 5.7% | \$933,538 | 5.3% | \$779,037 | 4.2% |
| Public Works | \$1,202,712 | 6.8% | \$618,099 | 3.5% | \$712,240 | 3.8% |
| Executive & Legislative | \$642,090 | 3.6% | \$651,798 | 3.7% | \$676,123 | 3.6% |
| Fire | \$73,864 | 0.4% | \$69,000 | 0.4% | \$215,400 | 1.2% |
| Approp to Fund | \$5,869 | 0.0% | \$2,953 | 0.0% | \$1,499 | 0.0% |
| Total Applications | \$17,773,449 | 100.0% | \$17,572,116 | 100.0% | \$18,579,399 | 100.0% |

CITY OF WINTER SPRINGS
Fiscal Year 2018-2019 Budget

General Fund - Sources
Revenues & Transfers - Non-Departmental

| Account Number | Description of Expenditure | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|--------------------------|--|-----------------|-----------------|--------------------------|-------------------------|-----------------|
| 00 Non-Department | | | | | | |
| 311000 | Ad Valorem | \$4,320,192 | \$4,595,061 | \$5,027,148 | \$5,027,148 | \$5,367,809 |
| | Total Ad Valorem Tax | \$4,320,192 | \$4,595,061 | \$5,027,148 | \$5,027,148 | \$5,367,809 |
| 314100 | Electricity Tax | \$2,340,115 | \$2,327,250 | \$2,300,000 | \$2,300,000 | \$2,475,000 |
| 314300 | Water Utility Tax | \$370,233 | \$392,143 | \$375,000 | \$375,000 | \$375,000 |
| 314400 | Gas Tax | \$51,657 | \$47,805 | \$45,000 | \$45,000 | \$45,000 |
| 314800 | Propane | \$20,800 | \$22,836 | \$23,000 | \$23,000 | \$23,000 |
| | Total Utility Tax | \$2,782,805 | \$2,790,034 | \$2,743,000 | \$2,743,000 | \$2,918,000 |
| 315000 | Communication Services | \$1,192,772 | \$1,089,164 | \$1,050,000 | \$1,050,000 | \$1,160,000 |
| | Total Communication Service Tax | \$1,192,772 | \$1,089,164 | \$1,050,000 | \$1,050,000 | \$1,160,000 |
| 323100 | Electricity | \$1,874,893 | \$1,812,388 | \$1,775,000 | \$1,775,000 | \$2,000,000 |
| 323700 | Solid Waste / Commercial | \$78,333 | \$81,035 | \$70,800 | \$70,800 | \$77,520 |
| 323710 | Solid Waste / Residential | \$53,580 | \$50,013 | \$49,250 | \$49,250 | \$49,250 |
| 323400 | Gas | \$35,293 | \$42,746 | \$35,000 | \$35,000 | \$43,000 |
| | Total Franchise Fee | \$2,042,099 | \$1,986,182 | \$1,930,050 | \$1,930,050 | \$2,169,770 |
| 335120 | Revenue Sharing | \$1,167,651 | \$1,244,740 | \$1,200,000 | \$1,200,000 | \$1,364,000 |
| 335140 | Mobile Home License Tax | \$9,733 | \$10,207 | \$10,000 | \$10,000 | \$10,000 |
| 335150 | Alcoholic Beverage License | \$12,965 | \$13,771 | \$10,000 | \$10,000 | \$10,000 |
| 335180 | Gov't Half Cent Sales Tax | \$2,304,594 | \$2,366,371 | \$2,375,000 | \$2,375,000 | \$2,565,000 |
| | Total Intergovernment | \$3,494,943 | \$3,635,089 | \$3,595,000 | \$3,595,000 | \$3,949,000 |
| 339000 | Pymts fr Other Local in Lieu of Taxes | \$5,000 | \$0 | \$5,000 | \$5,000 | \$5,000 |
| 341300 | Admin Svc Fees | \$99,505 | \$92,926 | \$91,455 | \$91,455 | \$91,463 |
| 343945 | NSF | \$20 | \$40 | \$0 | \$0 | \$0 |
| 361100/361300 | Investment (realized/unrealized) | \$77,753 | \$71,076 | \$40,000 | \$40,000 | \$110,000 |
| 362000 | Misc Rents | \$2 | \$2 | \$2 | \$2 | \$2 |
| 362100 | Cell Tower City Hall | \$84,180 | \$80,680 | \$75,000 | \$75,000 | \$80,000 |
| 362101 | Cell Tower Shore Drive | \$103,463 | \$96,352 | \$100,000 | \$100,000 | \$100,000 |
| 364100 | Auction Proceeds | \$27,222 | \$25,255 | \$0 | \$0 | \$25,000 |
| 366000 | Misc Private Donations | \$277 | \$0 | \$0 | \$0 | \$0 |
| 369300 | Settlements & Collections | \$378 | \$146 | \$0 | \$0 | \$0 |
| 369301 | Settlement Insurance Proceeds | \$7,061 | \$13,619 | \$0 | \$7,251 | \$0 |
| 369900 | Misc Revenue | \$119,412 | \$21,396 | \$20,000 | \$20,000 | \$25,000 |
| 369910 | Motor Fuel Tax Rebate | \$14,329 | \$18,853 | \$15,000 | \$15,000 | \$18,000 |
| | Total Other | \$538,602 | \$420,345 | \$346,457 | \$353,708 | \$454,465 |
| 381410 | From Water Sewer Utility | \$817,900 | \$817,900 | \$817,900 | \$817,900 | \$817,900 |
| 381411 | From Stormwater Utility | \$165,300 | \$165,300 | \$165,300 | \$165,300 | \$165,300 |
| 381420 | From Development Services | \$206,950 | \$206,950 | \$206,950 | \$206,950 | \$206,950 |
| | Total Interfund Transfers In | \$1,190,150 | \$1,190,150 | \$1,190,150 | \$1,190,150 | \$1,190,150 |
| | Total Non-Departmental Sources | \$15,561,563 | \$15,706,025 | \$15,881,805 | \$15,889,056 | \$17,209,194 |

CITY OF WINTER SPRINGS
Fiscal Year 2018-2019 Budget

General Fund - Sources
Revenues & Transfers - Departmental

| Account Number | Description of Expenditure | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|---|-------------------------------------|-----------------|-----------------|--------------------------|-------------------------|-----------------|
| 12 Executive & Legislative | | | | | | |
| 341300 | Admin Svc Fees | \$681 | \$9 | \$0 | \$0 | \$0 |
| | Total Ad Valorem Tax | \$681 | \$9 | \$0 | \$0 | \$0 |
| 13 Finance & Administrative Svcs | | | | | | |
| 316000 | Local Business | \$121,541 | \$122,518 | \$110,000 | \$110,000 | \$116,000 |
| 341302 | Admin Svc Fees - Business License | \$2,325 | \$3,350 | \$2,100 | \$2,100 | \$2,300 |
| 369900 | Misc Income - Record Searches, etc | \$88,543 | \$60,950 | \$45,000 | \$45,000 | \$34,100 |
| 381410 | From Water Sewer Utility | \$701,366 | \$662,569 | \$700,040 | \$575,040 | \$589,718 |
| | Total Utility Tax | \$913,775 | \$849,387 | \$857,140 | \$732,140 | \$742,118 |
| 15 Community Development | | | | | | |
| 322010 | Zoning | \$26,611 | \$11,465 | \$7,000 | \$7,000 | \$12,000 |
| 322020 | Site Plan | \$8,500 | \$8,500 | \$10,000 | \$10,000 | \$5,000 |
| 322910 | Arbor Permits | \$7,020 | \$1,820 | \$10,000 | \$10,000 | \$3,000 |
| 337300 | Grant - Physical Environment | \$0 | \$42,410 | \$0 | \$0 | \$0 |
| 341301 | Admin Svc Fees - County Impact | \$13,671 | \$5,079 | \$0 | \$0 | \$5,000 |
| 366000 | Misc Private Donations | \$2,650 | \$600 | \$0 | \$0 | \$0 |
| 369301 | Settlement Insurance Proceeds | \$1,925 | \$3,800 | \$0 | \$0 | \$0 |
| 381120 | From Transportation Improvement | \$250,000 | \$230,000 | \$80,000 | \$80,000 | \$0 |
| 381130 | From Solid Waste | \$16,947 | \$16,947 | \$29,385 | \$29,385 | \$23,029 |
| 381140 | From Arbor | \$15,830 | \$15,750 | \$17,710 | \$17,710 | \$23,663 |
| 381160 | From TLBD Maint | \$36,495 | \$36,415 | \$38,855 | \$38,855 | \$53,583 |
| 381161 | From Oak Forest Maint | \$7,859 | \$7,853 | \$7,915 | \$7,915 | \$8,558 |
| 381162 | From Tuscawilla III | \$1,817 | \$1,844 | \$2,175 | \$2,175 | \$1,981 |
| 381260 | From Oak Forest DS | \$500 | \$500 | \$0 | \$0 | \$0 |
| 381261 | From TLBD I DS | \$500 | \$500 | \$500 | \$500 | \$500 |
| 381262 | From TLBD II DS | \$500 | \$500 | \$0 | \$0 | \$0 |
| 381420 | From Development Services | \$152,950 | \$152,950 | \$152,950 | \$152,950 | \$0 |
| | Total Community Development | \$543,775 | \$536,933 | \$356,490 | \$356,490 | \$136,314 |
| 16 Information Services | | | | | | |
| 381420 | From Development Services | \$0 | \$5,860 | \$0 | \$0 | \$0 |
| | Total Information Services | \$0 | \$5,860 | \$0 | \$0 | \$0 |
| 21 Police | | | | | | |
| 331200 | Federal Grant - Public Safety | \$66,753 | \$44,540 | \$0 | \$0 | \$0 |
| 337200 | Grant - Public Safety | \$349 | \$0 | \$0 | \$0 | \$0 |
| 341300 | Admin Svc Fees | \$1,102 | \$1,675 | \$0 | \$0 | \$1,500 |
| 342101 | Law Enforcement - SRO | \$67,640 | \$68,409 | \$0 | \$0 | \$0 |
| 342102 | Law Enforcement - Code | \$30,436 | \$28,067 | \$12,000 | \$12,000 | \$12,000 |
| 351500 | Traffic | \$98,240 | \$71,078 | \$72,000 | \$72,000 | \$85,500 |
| 366000 | Misc Private Donations | \$8,700 | \$0 | \$0 | \$0 | \$0 |
| 369900 | Misc Revenue | \$19,942 | \$14,524 | \$0 | \$0 | \$0 |
| | Total Police | \$293,162 | \$228,293 | \$84,000 | \$84,000 | \$99,000 |
| 41 Public Works | | | | | | |
| 344910 | ROW Maintenance | \$64,000 | \$66,000 | \$65,200 | \$65,200 | \$65,200 |
| 344930 | Street Lighting | \$30,520 | \$31,436 | \$32,379 | \$32,379 | \$32,500 |
| 369900 | Misc Revenue | \$0 | \$832 | \$0 | \$0 | \$0 |
| | Total Public Works | \$94,520 | \$98,268 | \$97,579 | \$97,579 | \$97,700 |
| 72 Parks & Recreation | | | | | | |
| 347201 | Civic Center | \$16,560 | \$14,289 | \$20,000 | \$20,000 | \$17,000 |
| 347202 | Pavillion | \$20,576 | \$22,723 | \$22,000 | \$22,000 | \$23,000 |
| 347203 | Fields | \$33,505 | \$47,535 | \$28,000 | \$28,000 | \$28,000 |
| 347204 | Senior Ctr - Pool | \$32,135 | \$29,249 | \$32,000 | \$32,000 | \$32,000 |
| 347205 | Senior Ctr - Annual | \$14,917 | \$13,667 | \$15,000 | \$15,000 | \$13,500 |
| 347206 | Splashpad | \$1,533 | \$991 | \$1,500 | \$1,500 | \$400 |
| 347207 | Dog Park | \$5,800 | \$4,901 | \$5,500 | \$5,500 | \$5,500 |
| 347208 | Summer Camp | \$67,207 | \$67,768 | \$65,000 | \$75,000 | \$70,000 |
| 347209 | Programs | \$1,108 | \$847 | \$3,000 | \$3,000 | \$3,000 |
| 347210 | League | \$7,600 | \$8,600 | \$7,500 | \$7,500 | \$7,500 |
| 347211 | Partnership League | \$91,048 | \$91,050 | \$95,602 | \$95,602 | \$95,173 |
| 347400 | Community Events | \$6,136 | \$4,009 | \$0 | \$8,390 | \$0 |
| 366000 | Misc Private Donations | \$30,100 | \$34,640 | \$0 | \$34,435 | \$0 |
| 369900 | Misc Revenue | \$9,520 | \$7,700 | \$0 | \$2,020 | \$0 |
| 369301 | Settlement Insurance Proceeds | \$9,170 | \$705 | \$0 | \$0 | \$0 |
| | Total Parks & Recreation | \$346,915 | \$348,674 | \$295,102 | \$349,947 | \$295,073 |
| Total Dep'tal Sources | | \$2,192,828 | \$2,067,424 | \$1,690,311 | \$1,620,156 | \$1,370,205 |
| TOTAL GENERAL FUND SOURCES | | \$17,754,391 | \$17,773,449 | \$17,572,116 | \$17,509,212 | \$18,579,399 |

| <u>DIV #</u> | <u>DEPARTMENT / DIVISION</u> | <u>FY 15/16 Actual</u> | <u>FY 16/17 Actual</u> | <u>Original FY 17/18 Budget</u> | <u>Revised FY 17/18 Budget</u> | <u>FY 18/19 Budget</u> |
|------------------------------|---------------------------------------|----------------------------|----------------------------|---|--|----------------------------|
| Executive | | | | | | |
| 1100 | Executive - Commission | \$108,573 | \$115,801 | \$112,661 | \$113,861 | \$116,260 |
| 1200 | Executive - City Manager | \$277,239 | \$287,526 | \$284,077 | \$293,016 | \$291,092 |
| 1210 | Executive - City Clerk | \$241,056 | \$238,763 | \$255,060 | \$265,520 | \$268,771 |
| | | \$626,868 | \$642,090 | \$651,798 | \$672,397 | \$676,123 |
| General Government | | | | | | |
| 1400 | General Gov't - Legal Services | \$294,651 | \$315,370 | \$296,000 | \$246,000 | \$246,000 |
| 1900 | General Gov't - General | \$2,426,492 | \$1,309,745 | \$1,820,635 | \$1,548,585 | \$2,136,206 |
| | | \$2,721,143 | \$1,625,115 | \$2,116,635 | \$1,794,585 | \$2,382,206 |
| Finance | | | | | | |
| 1300 | Finance - General | \$603,419 | \$625,975 | \$664,984 | \$675,896 | \$635,763 |
| 1360 | Finance - Utility Billing & Cust Svc | \$701,368 | \$662,569 | \$700,040 | \$576,866 | \$589,718 |
| 1310 | Finance - Human Resources | \$135,962 | \$148,467 | \$150,117 | \$151,006 | \$172,187 |
| 1920 | Finance - Risk Management | \$439,620 | \$414,629 | \$440,300 | \$438,850 | \$480,200 |
| | | \$1,880,369 | \$1,851,640 | \$1,955,441 | \$1,842,618 | \$1,877,868 |
| Information Services | | | | | | |
| 1600 | Information Services - General | \$855,794 | \$999,417 | \$907,752 | \$914,684 | \$746,049 |
| 1910 | Information Services - City Hall | \$17,156 | \$21,184 | \$25,786 | \$25,786 | \$32,988 |
| | | \$872,950 | \$1,020,601 | \$933,538 | \$940,470 | \$779,037 |
| Public Works | | | | | | |
| 4100 | Public Works - Administration | \$114,548 | \$66,153 | \$138,664 | \$138,779 | \$203,199 |
| 4110 | Public Works - Roads and ROW Maint. | \$466,945 | \$1,136,559 | \$479,435 | \$485,940 | \$509,041 |
| 1930 | Public Works - Facilities Maintenance | \$155,822 | \$150,515 | \$171,511 | \$241,185 | \$184,168 |
| 1940 | Public Works - Fleet Maintenance | \$207,816 | \$198,307 | \$204,966 | \$209,262 | \$233,069 |
| | | \$945,131 | \$1,551,534 | \$994,576 | \$1,075,166 | \$1,129,477 |
| Community Development | | | | | | |
| 1500 | Com Dev - Administration | \$274,767 | \$187,841 | \$274,778 | \$241,362 | \$153,426 |
| 1510 | Com Dev - Long Range Planning | \$147,277 | \$86,592 | \$78,218 | \$73,418 | \$75,444 |
| 1520 | Com Dev - Urban Beautification | \$565,202 | \$587,068 | \$600,252 | \$706,290 | \$652,960 |
| 1530 | Com Dev - Streetlighting | \$446,640 | \$469,504 | \$484,428 | \$484,428 | \$523,440 |
| | | \$1,433,886 | \$1,331,005 | \$1,437,676 | \$1,505,498 | \$1,405,270 |

| NUMBER | DEPARTMENT / DIVISION | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|---|----------------------------------|----------------------------|----------------------------|---|--|----------------------------|
| Police | | | | | | |
| 2100 | Police - Office of the Chief | \$6,142,817 | \$5,945,511 | \$6,578,559 | \$6,605,859 | \$6,288,940 |
| 2110 | Police - Criminal Investigations | \$19,990 | \$40,292 | \$46,095 | \$23,270 | \$18,175 |
| 2120 | Police - Community Services | \$96,975 | \$38,020 | \$14,000 | \$13,500 | \$14,025 |
| 2130 | Police - Operations | \$287,417 | \$110,583 | \$125,095 | \$125,640 | \$97,023 |
| 2135 | Police - Special Operations | \$9,688 | \$10,842 | \$7,900 | \$9,700 | \$14,813 |
| 2140 | Police - Support Services | \$610,622 | \$616,011 | \$546,120 | \$563,030 | \$592,821 |
| 2150 | Police - Code Enforcement | \$13,060 | \$4,751 | \$11,155 | \$10,655 | \$10,030 |
| | | \$7,180,569 | \$6,766,010 | \$7,328,924 | \$7,351,654 | \$7,035,827 |
| Fire | | | | | | |
| 2200 | Fire - Operations | \$69,999 | \$73,864 | \$69,000 | \$72,108 | \$215,400 |
| | | \$69,999 | \$73,864 | \$69,000 | \$72,108 | \$215,400 |
| P & R - Operations | | | | | | |
| 7200 | P & R - Administration | \$221,617 | \$245,343 | \$230,288 | \$235,766 | \$185,169 |
| 7210 | P & R - Athletics | \$153,816 | \$80,562 | \$192,326 | \$10,619 | \$2,083 |
| 7220 | P & R - Athletics - Partnerships | \$32,296 | \$28,958 | \$22,620 | \$25,796 | \$21,970 |
| 7230 | P & R - Parks & Grounds | \$1,080,577 | \$2,018,761 | \$1,125,518 | \$1,405,492 | \$2,299,693 |
| 7240 | P & R - Programs | \$233,567 | \$209,238 | \$230,958 | \$246,806 | \$278,225 |
| 7250 | P & R - Seniors | \$255,162 | \$276,495 | \$259,865 | \$262,439 | \$269,552 |
| 7400 | P & R - Community Events | \$41,806 | \$46,364 | \$20,000 | \$64,845 | \$20,000 |
| | | \$2,018,841 | \$2,905,721 | \$2,081,575 | \$2,251,763 | \$3,076,692 |
| TOTAL GENERAL FUND APPLICATIONS | | \$17,749,756 | \$17,767,580 | \$17,569,163 | \$17,506,259 | \$18,577,900 |
| FUND BALANCE - October 1 | | | | | | |
| | | \$8,495,778 | \$8,500,413 | \$8,499,465 | \$8,506,282 | \$8,509,235 |
| Appropriation TO (FROM) Fund Balance | | | | | | |
| | | \$4,635 | \$5,869 | \$2,953 | \$2,953 | \$1,499 |
| FUND BALANCE - September 30 | | | | | | |
| | | \$8,500,413 | \$8,506,282 | \$8,502,418 | \$8,509,235 | \$8,510,734 |

| EXPENDITURES | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|---------------------------|----------------------------|----------------------------|---|--|----------------------------|
| Personal Services | \$576,084 | \$585,667 | \$593,262 | \$613,861 | \$617,213 |
| Operating Expenses | \$49,847 | \$55,147 | \$57,186 | \$58,166 | \$58,910 |
| Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay | \$937 | \$1,276 | \$1,350 | \$370 | \$0 |
| TOTAL EXPENDITURES | \$626,868 | \$642,090 | \$651,798 | \$672,397 | \$676,123 |

City Manager - 1200

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

City Clerk - 1210

| | | | | |
|----------------------|----------|----------|----------|----------|
| City Clerk | 1 | 1 | 1 | 1 |
| City Clerk Assistant | 2 | 2 | 2 | 2 |
| Total | 3 | 3 | 3 | 3 |

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

City Clerk - Part-Time - 1210

| | | | | |
|---------------------------|-------------|-------------|-------------|-------------|
| Administrative Clerk (PT) | 0.50 | 0.50 | 0.50 | |
| Total | 0.50 | 0.50 | 0.50 | 0.00 |

| | | | | |
|----------------------------------|-------------|-------------|-------------|-------------|
| TOTAL PART-TIME PERSONNEL | 0.50 | 0.50 | 0.50 | 0.00 |
|----------------------------------|-------------|-------------|-------------|-------------|

Commission - Non-employee - 1100

| | | | | |
|---------------|----------|----------|----------|----------|
| Commissioners | 5 | 5 | 5 | 5 |
| Mayor | 1 | 1 | 1 | 1 |
| TOTAL | 6 | 6 | 6 | 6 |

| | | | | |
|---------------------------|----------|----------|----------|----------|
| TOTAL NON-EMPLOYEE | 6 | 6 | 6 | 6 |
|---------------------------|----------|----------|----------|----------|

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 15/16 Actual</u> | <u>FY 16/17 Actual</u> | <u>Original FY 17/18 Budget</u> | <u>Revised FY 17/18 Budget</u> | <u>FY 18/19 Budget</u> |
|-----------------------|------------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$332,599 | \$333,467 | \$354,033 | \$343,033 | \$357,142 |
| 510110 | Base Wage - Mayor/Commission | \$74,400 | \$74,400 | \$74,400 | \$74,400 | \$74,400 |
| 510140 | Overtime | \$1,877 | \$2,528 | \$1,500 | \$1,500 | \$1,883 |
| 510900 | Reimbursements | \$0 | \$0 | \$0 | \$10,603 | \$0 |
| 520200 | FICA | \$29,241 | \$29,309 | \$30,502 | \$30,202 | \$31,608 |
| 520220 | Pension DB | \$92,140 | \$91,151 | \$81,392 | \$85,058 | \$84,965 |
| 520225 | Pension DC | \$3,982 | \$4,895 | \$5,731 | \$5,731 | \$6,317 |
| 520230 | Health Insurance | \$41,253 | \$48,237 | \$45,039 | \$62,669 | \$60,090 |
| 520240 | Workers' Comp | \$592 | \$1,680 | \$665 | \$665 | \$808 |
| | Total Payroll | \$576,084 | \$585,667 | \$593,262 | \$613,861 | \$617,213 |
| 530310 | Professional | \$4,023 | \$2,626 | \$4,000 | \$2,800 | \$3,000 |
| 530315 | Pre/Post Employment | \$0 | \$85 | \$0 | \$0 | \$0 |
| 530341 | Other Svcs - Contract / Admin | \$1,583 | \$1,006 | \$1,400 | \$1,400 | \$1,400 |
| 530411 | Communication - Phone | \$5,880 | \$6,040 | \$5,880 | \$5,880 | \$7,800 |
| 550510 | Office | \$758 | \$1,529 | \$1,858 | \$2,058 | \$1,558 |
| 550520 | Operating | \$879 | \$1,104 | \$775 | \$1,475 | \$896 |
| 550525 | Operating - Small Tools | \$324 | \$576 | \$682 | \$2,632 | \$150 |
| 550526 | Operating - Software | \$279 | \$0 | \$311 | \$0 | \$0 |
| 555400 | Travel & Per Diem | \$5,882 | \$6,818 | \$10,826 | \$10,781 | \$10,018 |
| 555401 | Automobile Allowance | \$3,600 | \$3,600 | \$3,600 | \$3,600 | \$3,600 |
| 555420 | Postage / Freight | \$576 | \$678 | \$808 | \$808 | \$547 |
| 555470 | Printing / Binding | \$3,447 | \$250 | \$160 | \$205 | \$750 |
| 555480 | Promotional / Advertising | \$3,176 | \$6,539 | \$4,200 | \$5,355 | \$5,400 |
| 555540 | Dues/Reg/Pub | \$11,341 | \$17,844 | \$14,686 | \$14,672 | \$15,291 |
| 555550 | Training | \$427 | \$352 | \$400 | \$400 | \$400 |
| 555551 | Educational Incentive | \$1,672 | \$0 | \$1,500 | \$0 | \$2,000 |
| 580820 | Grants/Aids - Econ Dev | \$6,000 | \$6,100 | \$6,100 | \$6,100 | \$6,100 |
| | Total Operating | \$49,847 | \$55,147 | \$57,186 | \$58,166 | \$58,910 |
| 560642 | Mach & Equip - Data Proc | \$937 | \$1,276 | \$1,350 | \$370 | \$0 |
| | Total Capital | \$937 | \$1,276 | \$1,350 | \$370 | \$0 |
| | TOTAL EXECUTIVE/LEGISLATIVE | \$626,868 | \$642,090 | \$651,798 | \$672,397 | \$676,123 |

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 15/16 Actual</u> | <u>FY 16/17 Actual</u> | <u>Original FY 17/18 Budget</u> | <u>Revised FY 17/18 Budget</u> | <u>FY 18/19 Budget</u> |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510110 | Base Wage - Mayor/Commission | \$74,400 | \$74,400 | \$74,400 | \$74,400 | \$74,400 |
| 520200 | FICA | \$5,692 | \$5,692 | \$5,692 | \$5,692 | \$5,692 |
| 520240 | Workers' Comp | \$113 | \$650 | \$120 | \$120 | \$148 |
| | Total Payroll | \$80,205 | \$80,742 | \$80,212 | \$80,212 | \$80,240 |
| 530411 | Communication - Phone | \$3,840 | \$3,840 | \$3,840 | \$3,840 | \$5,760 |
| 550520 | Operating | \$220 | \$577 | \$575 | \$575 | \$596 |
| 550525 | Operating - Small Tools | \$66 | \$274 | \$0 | \$0 | \$0 |
| 555400 | Travel & Per Diem | \$5,052 | \$4,999 | \$8,260 | \$8,260 | \$8,405 |
| 555470 | Printing / Binding | \$3,447 | \$250 | \$125 | \$125 | \$750 |
| 555480 | Promotional / Advertising | \$2,641 | \$5,062 | \$3,420 | \$4,620 | \$3,720 |
| 555540 | Dues/Reg/Pub | \$7,102 | \$13,957 | \$10,129 | \$10,129 | \$10,689 |
| 580820 | Grants/Aids - Economic Dev | \$6,000 | \$6,100 | \$6,100 | \$6,100 | \$6,100 |
| | Total Operating | \$28,368 | \$35,059 | \$32,449 | \$33,649 | \$36,020 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL | \$108,573 | \$115,801 | \$112,661 | \$113,861 | \$116,260 |

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 15/16 Actual</u> | <u>FY 16/17 Actual</u> | <u>Original FY 17/18 Budget</u> | <u>Revised FY 17/18 Budget</u> | <u>FY 18/19 Budget</u> |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$181,966 | \$187,403 | \$185,271 | \$185,271 | \$193,402 |
| 510140 | Overtime | \$0 | \$0 | \$0 | \$0 | \$0 |
| 510900 | Reimbursements | \$0 | \$0 | \$0 | \$6,707 | \$0 |
| 520200 | FICA | \$11,988 | \$12,429 | \$12,947 | \$12,947 | \$13,241 |
| 520220 | Pension DB | \$56,099 | \$55,496 | \$49,553 | \$51,785 | \$51,729 |
| 520225 | Pension DC | \$2,318 | \$2,746 | \$2,802 | \$2,802 | \$2,925 |
| 520230 | Health Insurance | \$17,116 | \$21,560 | \$22,353 | \$22,353 | \$20,064 |
| 520240 | Workers' Comp | \$263 | \$544 | \$286 | \$286 | \$358 |
| | Total Payroll | \$269,750 | \$280,178 | \$273,212 | \$282,151 | \$281,719 |
| 530411 | Communication - Phone | \$1,080 | \$1,240 | \$1,080 | \$1,080 | \$1,080 |
| 550510 | Office | \$0 | \$18 | \$400 | \$600 | \$350 |
| 550520 | Operating | \$139 | \$323 | \$200 | \$900 | \$300 |
| 550525 | Operating - Small Tools | \$0 | \$32 | \$300 | \$1,880 | \$150 |
| 555400 | Travel & Per Diem | \$364 | \$226 | \$600 | \$600 | \$608 |
| 555401 | Automobile Allowance | \$3,600 | \$3,600 | \$3,600 | \$3,600 | \$3,600 |
| 555420 | Postage / Freight | \$28 | \$255 | \$50 | \$50 | \$50 |
| 555540 | Dues/Reg/Pub | \$2,150 | \$1,654 | \$1,785 | \$1,785 | \$1,735 |
| 555550 | Training | \$128 | \$0 | \$0 | \$0 | \$0 |
| 555551 | Educational Incentive | \$0 | \$0 | \$1,500 | \$0 | \$1,500 |
| | Total Operating | \$7,489 | \$7,348 | \$9,515 | \$10,495 | \$9,373 |
| 560642 | Mach & Equip - Data Proc | \$0 | \$0 | \$1,350 | \$370 | \$0 |
| | Total Capital | \$0 | \$0 | \$1,350 | \$370 | \$0 |
| | TOTAL | \$277,239 | \$287,526 | \$284,077 | \$293,016 | \$291,092 |

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 15/16 Actual</u> | <u>FY 16/17 Actual</u> | <u>Original FY 17/18 Budget</u> | <u>Revised FY 17/18 Budget</u> | <u>FY 18/19 Budget</u> |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$150,633 | \$146,064 | \$168,762 | \$157,762 | \$163,740 |
| 510140 | Overtime | \$1,877 | \$2,528 | \$1,500 | \$1,500 | \$1,883 |
| 510900 | Reimbursements | \$0 | \$0 | \$0 | \$3,896 | \$0 |
| 520200 | FICA | \$11,561 | \$11,188 | \$11,863 | \$11,563 | \$12,675 |
| 520220 | Pension DB | \$36,041 | \$35,655 | \$31,839 | \$33,273 | \$33,236 |
| 520225 | Pension DC | \$1,664 | \$2,149 | \$2,929 | \$2,929 | \$3,392 |
| 520230 | Health Insurance | \$24,137 | \$26,677 | \$22,686 | \$40,316 | \$40,026 |
| 520240 | Workers' Comp | \$216 | \$486 | \$259 | \$259 | \$302 |
| | Total Payroll | \$226,129 | \$224,747 | \$239,838 | \$251,498 | \$255,254 |
| 530310 | Professional | \$4,023 | \$2,626 | \$4,000 | \$2,800 | \$3,000 |
| 530315 | Pre/Post Employment | \$0 | \$85 | \$0 | \$0 | \$0 |
| 530341 | Other Svcs - Contract / Admin | \$1,583 | \$1,006 | \$1,400 | \$1,400 | \$1,400 |
| 530411 | Communication - Phone | \$960 | \$960 | \$960 | \$960 | \$960 |
| 550510 | Office | \$758 | \$1,511 | \$1,458 | \$1,458 | \$1,208 |
| 550520 | Operating | \$520 | \$204 | \$0 | \$0 | \$0 |
| 550525 | Operating - Small Tools | \$258 | \$270 | \$382 | \$752 | \$0 |
| 550526 | Operating - Software | \$279 | \$0 | \$311 | \$0 | \$0 |
| 555400 | Travel & Per Diem | \$466 | \$1,593 | \$1,966 | \$1,921 | \$1,005 |
| 555420 | Postage / Freight | \$548 | \$423 | \$758 | \$758 | \$497 |
| 555470 | Printing / Binding | \$0 | \$0 | \$35 | \$80 | \$0 |
| 555480 | Promotional / Advertising | \$535 | \$1,477 | \$780 | \$735 | \$1,680 |
| 555540 | Dues/Reg/Pub | \$2,089 | \$2,233 | \$2,772 | \$2,758 | \$2,867 |
| 555550 | Training | \$299 | \$352 | \$400 | \$400 | \$400 |
| 555551 | Educational Incentive | \$1,672 | \$0 | \$0 | \$0 | \$500 |
| | Total Operating | \$13,990 | \$12,740 | \$15,222 | \$14,022 | \$13,517 |
| 560642 | Mach & Equip - Data Proc | \$937 | \$1,276 | \$0 | \$0 | \$0 |
| | Total Capital | \$937 | \$1,276 | \$0 | \$0 | \$0 |
| | TOTAL | \$241,056 | \$238,763 | \$255,060 | \$265,520 | \$268,771 |

| <u>EXPENDITURES</u> | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|---------------------------|--------------------|--------------------|--------------------------------|-------------------------------|--------------------|
| Personal Services | \$0 | \$0 | \$78,850 | \$0 | \$338,471 |
| Operating Expenses | \$481,443 | \$555,115 | \$971,785 | \$728,585 | \$753,735 |
| Transfers | \$2,221,500 | \$1,070,000 | \$1,066,000 | \$1,066,000 | \$1,290,000 |
| Capital Outlay | \$18,200 | \$0 | \$0 | \$0 | \$0 |
| TOTAL EXPENDITURES | \$2,721,143 | \$1,625,115 | \$2,116,635 | \$1,794,585 | \$2,382,206 |

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 15/16 Actual</u> | <u>FY 16/17 Actual</u> | <u>Original FY 17/18 Budget</u> | <u>Revised FY 17/18 Budget</u> | <u>FY 18/19 Budget</u> |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 520220 | Pension DB | \$0 | \$0 | \$78,850 | \$0 | \$338,471 |
| | Total Payroll | \$0 | \$0 | \$78,850 | \$0 | \$338,471 |
| 530311 | Legal | \$223,462 | \$222,282 | \$215,000 | \$215,000 | \$215,000 |
| 530312 | Financial | \$2,499 | \$1,250 | \$6,000 | \$6,000 | \$6,000 |
| 530313 | Labor Relations | \$68,690 | \$91,838 | \$75,000 | \$25,000 | \$25,000 |
| 530314 | Consulting | \$15,000 | \$16,250 | \$15,000 | \$15,000 | \$15,000 |
| 530340 | Other Svcs | \$776 | \$743 | \$800 | \$800 | \$800 |
| 530343 | Other Svcs - Banking | \$6,509 | \$6,445 | \$7,060 | \$7,060 | \$7,060 |
| 550525 | Operating - Small Tools | \$0 | \$0 | \$0 | \$12,085 | \$0 |
| 555440 | Rent / Lease | \$475 | \$300 | \$475 | \$475 | \$475 |
| 580810 | CRA District | \$89,032 | \$141,007 | \$166,750 | \$166,750 | \$0 |
| 580820 | Grants/Aids - Private | \$75,000 | \$75,000 | \$75,000 | \$75,000 | \$75,000 |
| 599100 | Contingency | \$0 | \$0 | \$410,700 | \$205,415 | \$409,400 |
| | Total Operating | \$481,443 | \$555,115 | \$971,785 | \$728,585 | \$753,735 |
| 591201 | To 2003 Debt Service | \$800,000 | \$834,000 | \$830,000 | \$830,000 | \$10,000 |
| 591202 | To 1999 Debt Service | \$225,000 | \$236,000 | \$236,000 | \$236,000 | \$1,280,000 |
| 591240 | To Central Winds GO Debt Service | \$6,500 | \$0 | \$0 | \$0 | \$0 |
| 591305 | To Excellence in Customer Service | \$1,190,000 | \$0 | \$0 | \$0 | \$0 |
| | | \$2,221,500 | \$1,070,000 | \$1,066,000 | \$1,066,000 | \$1,290,000 |
| 560641 | Mach & Equip - Vehicles | \$18,200 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$18,200 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL GENERAL GOVERNMENT | \$2,721,143 | \$1,625,115 | \$2,116,635 | \$1,794,585 | \$2,382,206 |

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 15/16 Actual</u> | <u>FY 16/17 Actual</u> | <u>Original FY 17/18 Budget</u> | <u>Revised FY 17/18 Budget</u> | <u>FY 18/19 Budget</u> |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| | Total Payroll | \$0 | \$0 | \$0 | \$0 | \$0 |
| 530311 | Legal | \$223,462 | \$222,282 | \$215,000 | \$215,000 | \$215,000 |
| 530312 | Financial | \$2,499 | \$1,250 | \$6,000 | \$6,000 | \$6,000 |
| 530313 | Labor Relations | \$68,690 | \$91,838 | \$75,000 | \$25,000 | \$25,000 |
| | Total Operating | \$294,651 | \$315,370 | \$296,000 | \$246,000 | \$246,000 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL | \$294,651 | \$315,370 | \$296,000 | \$246,000 | \$246,000 |

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 15/16 Actual</u> | <u>FY 16/17 Actual</u> | <u>Original FY 17/18 Budget</u> | <u>Revised FY 17/18 Budget</u> | <u>FY 18/19 Budget</u> |
|-----------------------|--|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 520220 | Past Service Pension Liability | \$0 | \$0 | \$78,850 | \$0 | \$338,471 |
| | Total Payroll | \$0 | \$0 | \$78,850 | \$0 | \$338,471 |
| 530314 | Consulting | \$15,000 | \$16,250 | \$15,000 | \$15,000 | \$15,000 |
| 530340 | Other Svcs | \$776 | \$743 | \$800 | \$800 | \$800 |
| 530343 | Other Svcs - Banking | \$6,509 | \$6,445 | \$7,060 | \$7,060 | \$7,060 |
| 550525 | Operating - Small Tools | \$0 | \$0 | \$0 | \$12,085 | \$0 |
| 555440 | Rent / Lease | \$475 | \$300 | \$475 | \$475 | \$475 |
| 580810 | CRA District | \$89,032 | \$141,007 | \$166,750 | \$166,750 | \$0 |
| 580820 | Grants/Aids - Private | \$75,000 | \$75,000 | \$75,000 | \$75,000 | \$75,000 |
| 599100 | Contingency (incl sick-leave buy-back) | \$0 | \$0 | \$410,700 | \$205,415 | \$409,400 |
| | Total Operating | \$186,792 | \$239,745 | \$675,785 | \$482,585 | \$507,735 |
| 591201 | To 2003 Debt Service | \$800,000 | \$834,000 | \$830,000 | \$830,000 | \$10,000 |
| 591202 | To 1999 Debt Service | \$225,000 | \$236,000 | \$236,000 | \$236,000 | \$1,280,000 |
| 591240 | To Central Winds GO Debt Service | \$6,500 | \$0 | \$0 | \$0 | \$0 |
| 591305 | To Excellence in Customer Service | \$1,190,000 | \$0 | \$0 | \$0 | \$0 |
| | Total Transfers | \$2,221,500 | \$1,070,000 | \$1,066,000 | \$1,066,000 | \$1,290,000 |
| 560641 | Mach & Equip - Vehicles | \$18,200 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$18,200 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL | \$2,426,492 | \$1,309,745 | \$1,820,635 | \$1,548,585 | \$2,136,206 |

| EXPENDITURES | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|---------------------------|----------------------------|----------------------------|---|--|----------------------------|
| Personal Services | \$1,085,730 | \$1,075,771 | \$1,139,271 | \$1,151,448 | \$1,191,274 |
| Operating Expenses | \$792,692 | \$775,869 | \$816,170 | \$690,054 | \$686,594 |
| Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay | \$1,947 | \$0 | \$0 | \$1,116 | \$0 |
| TOTAL EXPENDITURES | \$1,880,369 | \$1,851,640 | \$1,955,441 | \$1,842,618 | \$1,877,868 |

General - 1300

| | | | | |
|--------------------------------|----------|----------|----------|----------|
| Finance & Admin Svcs. Director | 1 | 1 | 1 | 1 |
| Accountant | 2 | 2 | 2 | 2 |
| Management & Budget Analyst | 1 | 1 | 1 | 1 |
| Business Analyst | | | | 3 |
| Financial Analyst | 1 | 1 | 1 | 1 |
| Controller | 1 | 1 | 1 | 1 |
| Total | 6 | 6 | 6 | 9 |

Human Resources - 1310

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

Utility Billing - 1360

| | | | | |
|--------------------------|----------|----------|----------|----------|
| Billing Operations Mgr | 1 | 1 | 1 | 1 |
| Ass't Manager | 1 | 1 | 1 | 1 |
| Customer Service Rep III | 2 | 2 | 1 | 1 |
| Total | 4 | 4 | 3 | 3 |

| | | | | |
|----------------------------------|-----------|-----------|-----------|-----------|
| TOTAL FULL-TIME PERSONNEL | 11 | 12 | 11 | 14 |
|----------------------------------|-----------|-----------|-----------|-----------|

General - Part-Time - 1300

| | | | | |
|------------------------|-------------|-------------|-------------|-------------|
| Accounts Payable Clerk | 0.73 | | | |
| Data Entry Clerk | 0.25 | 0.25 | 0.25 | 0.25 |
| Total | 0.98 | 0.25 | 0.25 | 0.25 |

Human Resources - Part-Time - 1310

| | | | | |
|--------------------------|-------------|-------------|-------------|-------------|
| Work Comp Benefit Liason | 0.73 | | | |
| Total | 0.73 | 0.00 | 0.00 | 0.00 |

Utility Billing - Part-Time - 1360

| | | | | |
|----------------------|-------------|-------------|-------------|-------------|
| Lien Specialist | | 0.73 | | |
| Customer Service Rep | 4.50 | 4.35 | 4.38 | 5.80 |
| Total | 4.50 | 5.08 | 4.38 | 5.80 |

| | | | | |
|----------------------------------|-------------|-------------|-------------|-------------|
| TOTAL PART-TIME PERSONNEL | 6.21 | 5.33 | 4.63 | 6.05 |
|----------------------------------|-------------|-------------|-------------|-------------|

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 15/16 Actual</u> | <u>FY 16/17 Actual</u> | <u>Original FY 17/18 Budget</u> | <u>Revised FY 17/18 Budget</u> | <u>FY 18/19 Budget</u> |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$767,508 | \$732,686 | \$779,981 | \$779,981 | \$847,538 |
| 510140 | Overtime | \$7,437 | \$7,245 | \$4,065 | \$4,065 | \$8,895 |
| 510900 | Reimbursements | \$0 | \$0 | \$0 | \$7,011 | \$0 |
| 520200 | FICA | \$56,357 | \$53,820 | \$60,444 | \$60,444 | \$65,538 |
| 520220 | Pension DB | \$133,948 | \$131,184 | \$114,698 | \$119,864 | \$83,793 |
| 520225 | Pension DC | \$15,765 | \$16,656 | \$19,603 | \$19,603 | \$26,542 |
| 520230 | Health Insurance | \$98,837 | \$128,789 | \$154,292 | \$154,292 | \$152,410 |
| 520240 | Workers' Comp | \$1,103 | \$2,522 | \$1,188 | \$1,188 | \$1,558 |
| 520250 | Unemployment | \$4,775 | \$2,869 | \$5,000 | \$5,000 | \$5,000 |
| | Total Payroll | \$1,085,730 | \$1,075,771 | \$1,139,271 | \$1,151,448 | \$1,191,274 |
| 530312 | Financial | \$17,500 | \$16,042 | \$17,500 | \$17,500 | \$17,500 |
| 530314 | Consulting | \$0 | \$0 | \$3,501 | \$3,501 | \$3,500 |
| 530315 | Pre/Post Employment | \$664 | \$388 | \$560 | \$560 | \$560 |
| 530320 | Accounting / Auditing | \$41,600 | \$41,000 | \$41,000 | \$41,000 | \$41,500 |
| 530340 | Other Svcs | \$956 | \$1,396 | \$3,000 | \$3,000 | \$3,000 |
| 530341 | Other Svcs - Contract / Admin | \$192,796 | \$209,917 | \$201,725 | \$76,725 | \$24,400 |
| 530342 | Other Svcs - Maint / Licenses | \$0 | \$0 | \$0 | \$0 | \$5,100 |
| 530411 | Communication - Phone | \$3,336 | \$6,437 | \$6,745 | \$6,745 | \$6,745 |
| 550510 | Office | \$5,076 | \$4,377 | \$5,800 | \$5,450 | \$6,400 |
| 550520 | Operating | \$1,382 | \$1,125 | \$550 | \$900 | \$1,050 |
| 550525 | Operating - Small Tools | \$937 | \$1,135 | \$1,500 | \$1,859 | \$1,400 |
| 550527 | Operating - Apparel | \$288 | \$497 | \$0 | \$0 | \$1,500 |
| 555400 | Travel & Per Diem | \$165 | \$10 | \$1,094 | \$1,019 | \$1,044 |
| 555420 | Postage / Freight | \$79,821 | \$70,529 | \$81,365 | \$81,365 | \$77,435 |
| 555450 | Insurance | \$377,404 | \$363,701 | \$385,300 | \$383,850 | \$425,200 |
| 555451 | Insurance - Settlements | \$57,441 | \$48,059 | \$50,000 | \$50,000 | \$50,000 |
| 555470 | Printing / Binding | \$471 | \$905 | \$1,750 | \$1,650 | \$1,575 |
| 555480 | Promotional / Advertising | \$788 | \$1,096 | \$1,200 | \$1,700 | \$2,550 |
| 555481 | Promo - Employee Relations | \$4,199 | \$4,373 | \$6,000 | \$5,400 | \$5,500 |
| 555540 | Dues/Reg/Pub | \$1,080 | \$1,164 | \$1,555 | \$1,555 | \$1,760 |
| 555550 | Training | \$6,340 | \$2,934 | \$6,025 | \$6,275 | \$7,375 |
| 555551 | Educational Incentive | \$448 | \$784 | \$0 | \$0 | \$1,500 |
| | Total Operating | \$792,692 | \$775,869 | \$816,170 | \$690,054 | \$686,594 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560642 | Mach & Equip - Data Proc | \$1,947 | \$0 | \$0 | \$0 | \$0 |
| 560643 | Mach & Equip - Furn/Office | \$0 | \$0 | \$0 | \$1,116 | \$0 |
| | Total Capital | \$1,947 | \$0 | \$0 | \$1,116 | \$0 |
| | TOTAL FINANCE/ADMIN SVCS | \$1,880,369 | \$1,851,640 | \$1,955,441 | \$1,842,618 | \$1,877,868 |

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 15/16 Actual</u> | <u>FY 16/17 Actual</u> | <u>Original FY 17/18 Budget</u> | <u>Revised FY 17/18 Budget</u> | <u>FY 18/19 Budget</u> |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$354,025 | \$359,903 | \$388,777 | \$388,777 | \$379,876 |
| 510140 | Overtime | \$1,560 | \$2,102 | \$2,165 | \$2,165 | \$5,675 |
| 510900 | Reimbursements | \$0 | \$0 | \$0 | \$5,379 | \$0 |
| 520200 | FICA | \$25,489 | \$25,908 | \$29,915 | \$29,915 | \$29,502 |
| 520220 | Pension DB | \$104,198 | \$104,414 | \$90,652 | \$94,735 | \$56,660 |
| 520225 | Pension DC | \$5,994 | \$5,690 | \$7,775 | \$7,775 | \$14,872 |
| 520230 | Health Insurance | \$62,670 | \$81,522 | \$97,409 | \$97,409 | \$98,702 |
| 520240 | Workers' Comp | \$500 | \$979 | \$592 | \$592 | \$702 |
| | Total Payroll | \$554,436 | \$580,518 | \$617,285 | \$626,747 | \$585,989 |
| 530312 | Financial | \$17,500 | \$16,042 | \$17,500 | \$17,500 | \$17,500 |
| 530315 | Pre/Post Employment | \$0 | \$146 | \$0 | \$0 | \$0 |
| 530320 | Accounting / Auditing | \$21,100 | \$20,500 | \$20,500 | \$20,500 | \$20,750 |
| 530411 | Communication - Phone | \$845 | \$845 | \$845 | \$845 | \$845 |
| 550510 | Office | \$2,589 | \$1,704 | \$2,500 | \$2,150 | \$2,500 |
| 550520 | Operating | \$490 | \$686 | \$0 | \$350 | \$500 |
| 550525 | Operating - Small Tools | \$437 | \$39 | \$500 | \$759 | \$500 |
| 555400 | Travel & Per Diem | \$86 | \$0 | \$844 | \$769 | \$794 |
| 555420 | Postage / Freight | \$2,322 | \$2,245 | \$2,430 | \$2,430 | \$2,200 |
| 555470 | Printing / Binding | \$25 | \$0 | \$100 | \$0 | \$0 |
| 555480 | Promotional / Advertising | \$788 | \$1,096 | \$700 | \$700 | \$750 |
| 555540 | Dues/Reg/Pub | \$895 | \$800 | \$1,155 | \$1,155 | \$1,360 |
| 555550 | Training | \$906 | \$1,354 | \$625 | \$875 | \$575 |
| 555551 | Educational Incentive | \$0 | \$0 | \$0 | \$0 | \$1,500 |
| | Total Operating | \$47,983 | \$45,457 | \$47,699 | \$48,033 | \$49,774 |
| 560642 | Mach & Equip - Data Proc | \$1,000 | \$0 | \$0 | \$0 | \$0 |
| 560643 | Mach & Equip - Furn/Office | \$0 | \$0 | \$0 | \$1,116 | \$0 |
| | Total Capital | \$1,000 | \$0 | \$0 | \$1,116 | \$0 |
| | TOTAL | \$603,419 | \$625,975 | \$664,984 | \$675,896 | \$635,763 |

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 15/16 Actual</u> | <u>FY 16/17 Actual</u> | <u>Original FY 17/18 Budget</u> | <u>Revised FY 17/18 Budget</u> | <u>FY 18/19 Budget</u> |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$87,070 | \$95,422 | \$95,149 | \$95,149 | \$102,964 |
| 510140 | Overtime | \$55 | \$594 | \$0 | \$0 | \$0 |
| 510900 | Reimbursements | \$0 | \$0 | \$0 | \$0 | \$0 |
| 520200 | FICA | \$6,198 | \$7,096 | \$7,330 | \$7,330 | \$7,878 |
| 520220 | Pension DB | \$21,482 | \$21,850 | \$19,734 | \$20,623 | \$22,358 |
| 520225 | Pension DC | \$885 | \$2,731 | \$2,629 | \$2,629 | \$2,717 |
| 520230 | Health Insurance | \$8,918 | \$12,984 | \$11,970 | \$11,970 | \$20,347 |
| 520240 | Workers' Comp | \$125 | \$234 | \$145 | \$145 | \$188 |
| | Total Payroll | \$124,733 | \$140,911 | \$136,957 | \$137,846 | \$156,452 |
| 530315 | Pre/Post Employment | \$148 | \$0 | \$60 | \$60 | \$60 |
| 530411 | Communication - Phone | \$1,169 | \$960 | \$1,200 | \$1,200 | \$1,200 |
| 550510 | Office | \$166 | \$131 | \$600 | \$600 | \$600 |
| 550520 | Operating | \$545 | \$63 | \$100 | \$100 | \$100 |
| 550525 | Operating - Small Tools | \$231 | \$50 | \$200 | \$300 | \$100 |
| 550527 | Operating - Apparel | \$0 | \$0 | \$0 | \$0 | \$1,500 |
| 555400 | Travel & Per Diem | \$29 | \$10 | \$250 | \$250 | \$250 |
| 555420 | Postage / Freight | \$106 | \$224 | \$200 | \$200 | \$250 |
| 555470 | Printing / Binding | \$0 | \$0 | \$150 | \$150 | \$75 |
| 555480 | Promotional / Advertising | \$0 | \$0 | \$0 | \$500 | \$300 |
| 555481 | Promo - Employee Relations | \$4,199 | \$4,373 | \$6,000 | \$5,400 | \$5,500 |
| 555540 | Dues/Reg/Pub | \$175 | \$364 | \$400 | \$400 | \$400 |
| 555550 | Training | \$4,461 | \$1,381 | \$4,000 | \$4,000 | \$5,400 |
| | Total Operating | \$11,229 | \$7,556 | \$13,160 | \$13,160 | \$15,735 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL | \$135,962 | \$148,467 | \$150,117 | \$151,006 | \$172,187 |

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 15/16 Actual</u> | <u>FY 16/17 Actual</u> | <u>Original FY 17/18 Budget</u> | <u>Revised FY 17/18 Budget</u> | <u>FY 18/19 Budget</u> |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$326,413 | \$277,361 | \$296,055 | \$296,055 | \$364,698 |
| 510140 | Overtime | \$5,822 | \$4,549 | \$1,900 | \$1,900 | \$3,220 |
| 510900 | Reimbursements | \$0 | \$0 | \$0 | \$1,632 | \$0 |
| 520200 | FICA | \$24,670 | \$20,816 | \$23,199 | \$23,199 | \$28,158 |
| 520220 | Pension DB | \$8,268 | \$4,920 | \$4,312 | \$4,506 | \$4,775 |
| 520225 | Pension DC | \$8,886 | \$8,235 | \$9,199 | \$9,199 | \$8,953 |
| 520230 | Health Insurance | \$27,249 | \$34,283 | \$44,913 | \$44,913 | \$33,361 |
| 520240 | Workers' Comp | \$478 | \$1,309 | \$451 | \$451 | \$668 |
| | Total Payroll | \$401,786 | \$351,473 | \$380,029 | \$381,855 | \$443,833 |
| 530314 | Consulting | \$0 | \$0 | \$3,501 | \$3,501 | \$3,500 |
| 530315 | Pre/Post Employment | \$516 | \$242 | \$500 | \$500 | \$500 |
| 530320 | Accounting / Auditing | \$20,500 | \$20,500 | \$20,500 | \$20,500 | \$20,750 |
| 530340 | Other Svcs | \$956 | \$1,396 | \$3,000 | \$3,000 | \$3,000 |
| 530341 | Other Svcs - Contract / Admin | \$192,796 | \$209,917 | \$201,725 | \$76,725 | \$24,400 |
| 530342 | Other Svcs - Maint / Licenses | \$0 | \$0 | \$0 | \$0 | \$5,100 |
| 530411 | Communication - Phone | \$1,322 | \$4,632 | \$4,700 | \$4,700 | \$4,700 |
| 550510 | Office | \$2,321 | \$2,542 | \$2,700 | \$2,700 | \$3,300 |
| 550520 | Operating | \$347 | \$376 | \$450 | \$450 | \$450 |
| 550525 | Operating - Small Tools | \$269 | \$1,046 | \$800 | \$800 | \$800 |
| 550527 | Operating - Apparel | \$288 | \$497 | \$0 | \$0 | \$0 |
| 555400 | Travel & Per Diem | \$50 | \$0 | \$0 | \$0 | \$0 |
| 555420 | Postage / Freight | \$77,393 | \$68,060 | \$78,735 | \$78,735 | \$74,985 |
| 555470 | Printing / Binding | \$446 | \$905 | \$1,500 | \$1,500 | \$1,500 |
| 555480 | Promotional / Advertising | \$0 | \$0 | \$500 | \$500 | \$1,500 |
| 555540 | Dues/Reg/Pub | \$10 | \$0 | \$0 | \$0 | \$0 |
| 555550 | Training | \$973 | \$199 | \$1,400 | \$1,400 | \$1,400 |
| 555551 | Educational Incentive | \$448 | \$784 | \$0 | \$0 | \$0 |
| | Total Operating | \$298,635 | \$311,096 | \$320,011 | \$195,011 | \$145,885 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560642 | Mach & Equip - Data Proc | \$947 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$947 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL | \$701,368 | \$662,569 | \$700,040 | \$576,866 | \$589,718 |

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 15/16 Actual</u> | <u>FY 16/17 Actual</u> | <u>Original FY 17/18 Budget</u> | <u>Revised FY 17/18 Budget</u> | <u>FY 18/19 Budget</u> |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 520250 | Unemployment | \$4,775 | \$2,869 | \$5,000 | \$5,000 | \$5,000 |
| | Total Payroll | \$4,775 | \$2,869 | \$5,000 | \$5,000 | \$5,000 |
| 555450 | Insurance | \$377,404 | \$363,701 | \$385,300 | \$383,850 | \$425,200 |
| 555451 | Insurance - Settlements | \$57,441 | \$48,059 | \$50,000 | \$50,000 | \$50,000 |
| | Total Operating | \$434,845 | \$411,760 | \$435,300 | \$433,850 | \$475,200 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL | \$439,620 | \$414,629 | \$440,300 | \$438,850 | \$480,200 |

| EXPENDITURES | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|---------------------------|----------------------------|----------------------------|---|--|----------------------------|
| Personal Services | \$526,527 | \$539,475 | \$488,016 | \$444,748 | \$249,704 |
| Operating Expenses | \$264,865 | \$237,554 | \$328,944 | \$379,144 | \$529,333 |
| Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay | \$81,558 | \$243,572 | \$116,578 | \$116,578 | \$0 |
| TOTAL EXPENDITURES | \$872,950 | \$1,020,601 | \$933,538 | \$940,470 | \$779,037 |

General - 1600

| | | | | |
|-------------------------------------|----------|----------|----------|----------|
| IS Director | 1 | 1 | 1 | |
| IS Manager | | | | 1 |
| Network Administrator | 1 | 1 | 1 | |
| Senior Projects/Application Support | 1 | 1 | 1 | 1 |
| Projects/Application Support | | | 1 | 1 |
| Marketing Coordinator | | | | 1 |
| Projects Clerk | 1 | 1 | 1 | |
| Computer Lab Tech | 3 | 3 | 1 | |
| Total | 7 | 7 | 6 | 4 |

| | | | | |
|----------------------------------|----------|----------|----------|----------|
| TOTAL FULL-TIME PERSONNEL | 7 | 7 | 6 | 4 |
|----------------------------------|----------|----------|----------|----------|

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 15/16 Actual</u> | <u>FY 16/17 Actual</u> | <u>Original FY 17/18 Budget</u> | <u>Revised FY 17/18 Budget</u> | <u>FY 18/19 Budget</u> |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$361,955 | \$370,223 | \$339,328 | \$289,128 | \$170,950 |
| 510140 | Overtime | \$2,125 | \$3,468 | \$1,001 | \$1,001 | \$3,261 |
| 510900 | Reimbursements | \$0 | \$0 | \$0 | \$4,056 | \$0 |
| 520200 | FICA | \$27,282 | \$28,325 | \$26,213 | \$26,213 | \$13,332 |
| 520220 | Pension DB | \$73,752 | \$73,492 | \$63,848 | \$66,724 | \$0 |
| 520225 | Pension DC | \$9,267 | \$10,110 | \$9,500 | \$9,500 | \$10,914 |
| 520230 | Health Insurance | \$51,626 | \$52,674 | \$47,606 | \$47,606 | \$50,928 |
| 520240 | Workers' Comp | \$520 | \$1,183 | \$520 | \$520 | \$319 |
| | Total Payroll | \$526,527 | \$539,475 | \$488,016 | \$444,748 | \$249,704 |
| 530314 | Consulting | \$2,928 | \$5,485 | \$5,500 | \$5,500 | \$5,500 |
| 530341 | Other Svcs - Contract / Admin | \$0 | \$8,098 | \$45,000 | \$85,200 | \$209,000 |
| 530342 | Other Svcs - Maint / Licenses | \$214,480 | \$178,520 | \$224,855 | \$224,855 | \$228,255 |
| 530411 | Communication - Phone | \$24,133 | \$28,064 | \$27,084 | \$27,084 | \$26,004 |
| 545110 | R&M Bldgs - City Hall | \$0 | \$433 | \$3,100 | \$3,100 | \$7,500 |
| 550510 | Office | \$2,107 | \$2,195 | \$2,800 | \$2,800 | \$3,300 |
| 550520 | Operating | \$362 | \$631 | \$450 | \$450 | \$250 |
| 550525 | Operating - Small Tools | \$12,459 | \$831 | \$6,500 | \$16,416 | \$32,000 |
| 550526 | Operating - Software | \$0 | \$0 | \$179 | \$179 | \$679 |
| 555400 | Travel & Per Diem | \$25 | \$1,416 | \$1,736 | \$1,736 | \$0 |
| 555420 | Postage / Freight | \$30 | \$0 | \$50 | \$50 | \$50 |
| 555441 | Rent / Lease - Copy Machine | \$5,355 | \$6,178 | \$8,000 | \$8,000 | \$8,702 |
| 555470 | Printing / Binding | \$995 | \$0 | \$100 | \$100 | \$900 |
| 555480 | Promotional / Advertising | \$0 | \$0 | \$0 | \$84 | \$1,915 |
| 555540 | Dues/Reg/Pub | \$200 | \$200 | \$0 | \$0 | \$148 |
| 555550 | Training | \$1,566 | \$3,954 | \$3,590 | \$3,590 | \$3,630 |
| 555551 | Educational Incentive | \$0 | \$1,500 | \$0 | \$0 | \$1,500 |
| | Total Operating | \$264,865 | \$237,554 | \$328,944 | \$379,144 | \$529,333 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560642 | Mach & Equip - Data Proc | \$80,799 | \$50,858 | \$31,878 | \$69,878 | \$0 |
| 560650 | Construction In Progress | \$0 | \$161,655 | \$38,000 | \$0 | \$0 |
| 560680 | Intangibles | \$759 | \$31,059 | \$46,700 | \$46,700 | \$0 |
| | Total Capital | \$81,558 | \$243,572 | \$116,578 | \$116,578 | \$0 |
| | TOTAL INFO SVCS | \$872,950 | \$1,020,601 | \$933,538 | \$940,470 | \$779,037 |

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 15/16 Actual</u> | <u>FY 16/17 Actual</u> | <u>Original FY 17/18 Budget</u> | <u>Revised FY 17/18 Budget</u> | <u>FY 18/19 Budget</u> |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$361,955 | \$370,223 | \$339,328 | \$289,128 | \$170,950 |
| 510140 | Overtime | \$2,125 | \$3,468 | \$1,001 | \$1,001 | \$3,261 |
| 510900 | Reimbursements | \$0 | \$0 | \$0 | \$4,056 | \$0 |
| 520200 | FICA | \$27,282 | \$28,325 | \$26,213 | \$26,213 | \$13,332 |
| 520220 | Pension DB | \$73,752 | \$73,492 | \$63,848 | \$66,724 | \$0 |
| 520225 | Pension DC | \$9,267 | \$10,110 | \$9,500 | \$9,500 | \$10,914 |
| 520230 | Health Insurance | \$51,626 | \$52,674 | \$47,606 | \$47,606 | \$50,928 |
| 520240 | Workers' Comp | \$520 | \$1,183 | \$520 | \$520 | \$319 |
| | Total Payroll | \$526,527 | \$539,475 | \$488,016 | \$444,748 | \$249,704 |
| 530314 | Consulting | \$2,928 | \$5,485 | \$5,500 | \$5,500 | \$5,500 |
| 530315 | Pre/Post Employment | \$225 | \$49 | \$0 | \$0 | \$0 |
| 530341 | Other Svcs - Contract / Admin | \$0 | \$8,098 | \$45,000 | \$85,200 | \$209,000 |
| 530342 | Other Svcs - Maint / Licenses | \$213,621 | \$177,634 | \$223,969 | \$223,969 | \$227,369 |
| 530411 | Communication - Phone | \$15,038 | \$16,556 | \$15,684 | \$15,684 | \$12,804 |
| 550510 | Office | \$587 | \$528 | \$600 | \$600 | \$600 |
| 550520 | Operating | \$35 | \$119 | \$250 | \$250 | \$250 |
| 550525 | Operating - Small Tools | \$12,459 | \$831 | \$6,500 | \$16,416 | \$32,000 |
| 550526 | Operating - Software | \$0 | \$0 | \$179 | \$179 | \$679 |
| 555400 | Travel & Per Diem | \$25 | \$1,416 | \$1,736 | \$1,736 | \$0 |
| 555420 | Postage / Freight | \$30 | \$0 | \$50 | \$50 | \$50 |
| 555470 | Printing / Binding | \$995 | \$0 | \$100 | \$100 | \$900 |
| 555480 | Promotional / Advertising | \$0 | \$0 | \$0 | \$84 | \$1,915 |
| 555540 | Dues/Reg/Pub | \$200 | \$200 | \$0 | \$0 | \$148 |
| 555550 | Training | \$1,566 | \$3,954 | \$3,590 | \$3,590 | \$3,630 |
| 555551 | Educational Incentive | \$0 | \$1,500 | \$0 | \$0 | \$1,500 |
| | Total Operating | \$247,709 | \$216,370 | \$303,158 | \$353,358 | \$496,345 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560642 | Mach & Equip - Data Proc | \$80,799 | \$50,858 | \$31,878 | \$69,878 | \$0 |
| 560650 | Construction In Progress | \$0 | \$161,655 | \$38,000 | \$0 | \$0 |
| 560680 | Intangibles | \$759 | \$31,059 | \$46,700 | \$46,700 | \$0 |
| | Total Capital | \$81,558 | \$243,572 | \$116,578 | \$116,578 | \$0 |
| | TOTAL | \$855,794 | \$999,417 | \$907,752 | \$914,684 | \$746,049 |

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 15/16 Actual</u> | <u>FY 16/17 Actual</u> | <u>Original FY 17/18 Budget</u> | <u>Revised FY 17/18 Budget</u> | <u>FY 18/19 Budget</u> |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| | Total Payroll | \$0 | \$0 | \$0 | \$0 | \$0 |
| 530342 | Other Svcs - Maint / Licenses | \$859 | \$886 | \$886 | \$886 | \$886 |
| 530411 | Communication - Phone | \$9,095 | \$11,508 | \$11,400 | \$11,400 | \$13,200 |
| 545110 | R&M Bldgs - City Hall | \$0 | \$433 | \$3,100 | \$3,100 | \$7,500 |
| 550510 | Office | \$1,520 | \$1,667 | \$2,200 | \$2,200 | \$2,700 |
| 550520 | Operating | \$327 | \$512 | \$200 | \$200 | \$0 |
| 555441 | Rent / Lease - Copy Machine | \$5,355 | \$6,178 | \$8,000 | \$8,000 | \$8,702 |
| | Total Operating | \$17,156 | \$21,184 | \$25,786 | \$25,786 | \$32,988 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL | \$17,156 | \$21,184 | \$25,786 | \$25,786 | \$32,988 |

| EXPENDITURES | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|---------------------------|----------------------------|----------------------------|---|--|----------------------------|
| Personal Services | \$751,461 | \$709,208 | \$782,464 | \$791,430 | \$880,556 |
| Operating Expenses | \$193,670 | \$268,731 | \$212,112 | \$221,591 | \$248,921 |
| Transfers | \$0 | \$500,000 | \$0 | \$0 | \$0 |
| Capital Outlay | \$0 | \$73,595 | \$0 | \$62,145 | \$0 |
| TOTAL EXPENDITURES | \$945,131 | \$1,551,534 | \$994,576 | \$1,075,166 | \$1,129,477 |

Administration - 4100

| | | | | |
|-----------------------------|----------|----------|----------|----------|
| Public Works Superintendent | 1 | 1 | 1 | 1 |
| Administrative Secretary | 1 | 1 | 1 | 1 |
| Total | 2 | 2 | 2 | 1 |

Roads - 4110

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

Facility Maintenance - 1930

| | | | | |
|-----------------------|----------|----------|----------|----------|
| Facilities Technician | 1 | 1 | 1 | 1 |
| Total | 1 | 1 | 1 | 1 |

Fleet Maintenance - 1940

| | | | | |
|------------------|----------|----------|----------|----------|
| Fleet Supervisor | 1 | 1 | 1 | 1 |
| Mechanic | 2 | 2 | 2 | 2 |
| Total | 3 | 3 | 3 | 3 |

| | | | | |
|----------------------------------|-----------|-----------|-----------|-----------|
| TOTAL FULL-TIME PERSONNEL | 16 | 16 | 16 | 14 |
|----------------------------------|-----------|-----------|-----------|-----------|

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 15/16 Actual</u> | <u>FY 16/17 Actual</u> | <u>Original FY 17/18 Budget</u> | <u>Revised FY 17/18 Budget</u> | <u>FY 18/19 Budget</u> |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$470,529 | \$416,514 | \$450,607 | \$450,607 | \$587,847 |
| 510140 | Overtime | \$5,653 | \$17,314 | \$5,002 | \$5,002 | \$8,752 |
| 510900 | Reimbursements | \$0 | (\$327) | \$0 | \$4,956 | \$0 |
| 520200 | FICA | \$36,152 | \$32,912 | \$35,205 | \$35,205 | \$45,660 |
| 520220 | Pension DB | \$108,203 | \$101,008 | \$89,009 | \$93,019 | \$62,482 |
| 520225 | Pension DC | \$7,833 | \$6,787 | \$12,690 | \$12,690 | \$25,718 |
| 520230 | Health Insurance | \$106,099 | \$113,784 | \$169,012 | \$169,012 | \$116,157 |
| 520240 | Workers' Comp | \$16,992 | \$21,216 | \$20,939 | \$20,939 | \$33,940 |
| | Total Payroll | \$751,461 | \$709,208 | \$782,464 | \$791,430 | \$880,556 |
| 530315 | Pre/Post Employment | \$1,528 | \$1,858 | \$2,235 | \$2,235 | \$2,283 |
| 530341 | Other Svcs - Contract / Admin | \$7,080 | \$13,375 | \$10,600 | \$10,600 | \$10,300 |
| 530342 | Other Svcs - Maint / Licenses | \$5,854 | \$6,051 | \$6,600 | \$6,600 | \$5,028 |
| 530411 | Communication - Phone | \$240 | \$0 | \$0 | \$0 | \$3,120 |
| 530413 | Communication - R&M | \$564 | \$486 | \$1,600 | \$1,200 | \$1,600 |
| 540430 | Utilities | \$56,314 | \$53,120 | \$58,560 | \$57,810 | \$58,920 |
| 545100 | R&M Buildings | \$39,648 | \$10,081 | \$33,600 | \$33,600 | \$35,440 |
| 545110 | R&M Bldgs - City Hall | \$15,707 | \$29,653 | \$19,750 | \$26,525 | \$30,358 |
| 545120 | R&M Bldgs - Util / PW Compound | \$724 | \$610 | \$900 | \$900 | \$700 |
| 545270 | R&M Infra - Grounds | \$8,960 | \$11,010 | \$10,652 | \$10,652 | \$12,652 |
| 545300 | R&M Mach & Equip | \$4,747 | \$3,970 | \$4,000 | \$4,000 | \$5,400 |
| 545310 | R&M M&E - Vehicles | \$8,640 | \$15,727 | \$9,450 | \$11,404 | \$11,770 |
| 545410 | R&M Trans - Roads | \$0 | \$87,344 | \$0 | \$0 | \$0 |
| 550510 | Office | \$119 | \$22 | \$400 | \$400 | \$400 |
| 550520 | Operating | \$1,014 | \$857 | \$900 | \$900 | \$900 |
| 550522 | Operating - Tires / Filters | \$2,939 | \$1,793 | \$4,100 | \$4,100 | \$5,300 |
| 550523 | Operating - Janitorial | \$2,529 | \$2,815 | \$3,950 | \$3,950 | \$2,800 |
| 550525 | Operating - Small Tools | \$2,694 | \$1,748 | \$3,000 | \$4,900 | \$7,325 |
| 550527 | Operating - Apparel | \$7,226 | \$6,720 | \$7,814 | \$7,814 | \$11,985 |
| 552000 | Fuel | \$25,306 | \$20,708 | \$29,001 | \$29,001 | \$33,640 |
| 555400 | Travel & Per Diem | \$0 | \$0 | \$100 | \$100 | \$100 |
| 555420 | Postage / Freight | \$479 | \$187 | \$200 | \$200 | \$200 |
| 555442 | Rent / Lease - Equipment | \$0 | \$0 | \$200 | \$200 | \$1,700 |
| 555470 | Printing / Binding | \$28 | \$0 | \$100 | \$100 | \$100 |
| 555540 | Dues/Reg/Pub | \$125 | \$100 | \$200 | \$200 | \$200 |
| 555550 | Training | \$1,205 | \$496 | \$4,200 | \$4,200 | \$6,700 |
| | Total Operating | \$193,670 | \$268,731 | \$212,112 | \$221,591 | \$248,921 |
| 591130 | To Solid Waste | \$0 | \$500,000 | \$0 | \$0 | \$0 |
| | Total Transfers | \$0 | \$500,000 | \$0 | \$0 | \$0 |
| 560620 | Buildings | \$0 | \$0 | \$0 | \$62,145 | \$0 |
| 560640 | Machinery & Equipment | \$0 | \$73,595 | \$0 | \$0 | \$0 |
| | Total Capital | \$0 | \$73,595 | \$0 | \$62,145 | \$0 |
| | TOTAL PUBLIC WORKS | \$945,131 | \$1,551,534 | \$994,576 | \$1,075,166 | \$1,129,477 |

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 15/16 Actual</u> | <u>FY 16/17 Actual</u> | <u>Original FY 17/18 Budget</u> | <u>Revised FY 17/18 Budget</u> | <u>FY 18/19 Budget</u> |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$61,714 | \$30,296 | \$73,489 | \$73,489 | \$141,030 |
| 510140 | Overtime | \$0 | \$300 | \$0 | \$0 | \$0 |
| 510900 | Reimbursements | \$0 | (\$327) | \$0 | \$0 | \$0 |
| 520200 | FICA | \$4,688 | \$2,327 | \$5,661 | \$5,661 | \$10,791 |
| 520220 | Pension DB | \$9,877 | \$40 | \$2,545 | \$2,660 | \$0 |
| 520225 | Pension DC | \$2,198 | \$2,278 | \$4,943 | \$4,943 | \$10,579 |
| 520230 | Health Insurance | \$13,104 | \$10,663 | \$23,557 | \$23,557 | \$3,378 |
| 520240 | Workers' Comp | \$505 | \$134 | \$1,443 | \$1,443 | \$6,268 |
| | Total Payroll | \$92,086 | \$45,711 | \$111,638 | \$111,753 | \$172,046 |
| 530315 | Pre/Post Employment | \$0 | \$166 | \$300 | \$300 | \$300 |
| 530342 | Other Svcs - Maint / Licenses | \$2,706 | \$2,903 | \$3,000 | \$3,000 | \$1,728 |
| 530411 | Communication - Phone | \$240 | \$0 | \$0 | \$0 | \$960 |
| 530413 | Communication - R&M | \$0 | \$0 | \$200 | \$200 | \$200 |
| 540430 | Utilities | \$13,347 | \$12,739 | \$12,600 | \$12,600 | \$14,820 |
| 545100 | R&M Buildings | \$3,244 | \$1,582 | \$3,600 | \$3,600 | \$5,440 |
| 545310 | R&M M&E - Vehicles | \$0 | \$0 | \$100 | \$100 | \$100 |
| 550510 | Office | \$119 | \$22 | \$400 | \$400 | \$400 |
| 550520 | Operating | \$376 | \$658 | \$200 | \$200 | \$200 |
| 550522 | Operating - Tires / Filters | \$0 | \$0 | \$100 | \$100 | \$100 |
| 550523 | Operating - Janitorial | \$82 | \$192 | \$300 | \$300 | \$300 |
| 550525 | Operating - Small Tools | \$0 | \$0 | \$100 | \$100 | \$100 |
| 550527 | Operating - Apparel | \$289 | \$294 | \$350 | \$350 | \$350 |
| 552000 | Fuel | \$222 | \$899 | \$976 | \$976 | \$1,355 |
| 555400 | Travel & Per Diem | \$0 | \$0 | \$100 | \$100 | \$100 |
| 555420 | Postage / Freight | \$479 | \$187 | \$200 | \$200 | \$200 |
| 555470 | Printing / Binding | \$28 | \$0 | \$100 | \$100 | \$100 |
| 555540 | Dues/Reg/Pub | \$125 | \$100 | \$200 | \$200 | \$200 |
| 555550 | Training | \$1,205 | \$700 | \$4,200 | \$4,200 | \$4,200 |
| | Total Operating | \$22,462 | \$20,442 | \$27,026 | \$27,026 | \$31,153 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL | \$114,548 | \$66,153 | \$138,664 | \$138,779 | \$203,199 |

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 15/16 Actual</u> | <u>FY 16/17 Actual</u> | <u>Original FY 17/18 Budget</u> | <u>Revised FY 17/18 Budget</u> | <u>FY 18/19 Budget</u> |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$260,438 | \$238,867 | \$230,847 | \$230,847 | \$289,598 |
| 510140 | Overtime | \$5,052 | \$14,525 | \$4,001 | \$4,001 | \$7,500 |
| 510900 | Reimbursements | \$0 | \$0 | \$0 | \$1,993 | \$0 |
| 520200 | FICA | \$20,083 | \$19,136 | \$18,200 | \$18,200 | \$22,741 |
| 520220 | Pension DB | \$64,381 | \$65,830 | \$56,780 | \$59,338 | \$31,669 |
| 520225 | Pension DC | \$2,722 | \$2,379 | \$4,813 | \$4,813 | \$11,782 |
| 520230 | Health Insurance | \$65,559 | \$73,625 | \$108,662 | \$108,662 | \$70,581 |
| 520240 | Workers' Comp | \$13,171 | \$17,074 | \$15,747 | \$15,747 | \$22,977 |
| | Total Payroll | \$431,406 | \$431,436 | \$439,050 | \$443,601 | \$456,848 |
| 530314 | Consulting | \$0 | \$0 | \$0 | \$0 | \$0 |
| 530315 | Pre/Post Employment | \$1,254 | \$1,207 | \$1,735 | \$1,735 | \$1,783 |
| 530341 | Other Svcs - Contract / Admin | \$0 | \$5,000 | \$0 | \$0 | \$0 |
| 530411 | Communication - Phone | \$0 | \$0 | \$0 | \$0 | \$1,080 |
| 530413 | Communication - R&M | \$531 | \$486 | \$1,200 | \$800 | \$1,200 |
| 545300 | R&M Mach & Equip | \$4,712 | \$3,865 | \$3,800 | \$3,800 | \$3,800 |
| 545310 | R&M M&E - Vehicles | \$7,785 | \$15,049 | \$8,500 | \$10,454 | \$10,420 |
| 545410 | R&M Trans - Roads | \$0 | \$87,344 | \$0 | \$0 | \$0 |
| 550520 | Operating | \$188 | \$0 | \$200 | \$200 | \$200 |
| 550522 | Operating - Tires / Filters | \$2,939 | \$1,711 | \$3,300 | \$3,300 | \$3,000 |
| 550523 | Operating - Janitorial | \$40 | \$338 | \$800 | \$800 | \$0 |
| 550525 | Operating - Small Tools | \$1,851 | \$1,008 | \$1,700 | \$2,100 | \$3,425 |
| 550527 | Operating - Apparel | \$5,484 | \$4,906 | \$5,800 | \$5,800 | \$7,300 |
| 552000 | Fuel | \$10,755 | \$10,818 | \$13,350 | \$13,350 | \$15,985 |
| 555442 | Rent / Lease - Equipment | \$0 | \$0 | \$0 | \$0 | \$1,500 |
| 555550 | Training | \$0 | (\$204) | \$0 | \$0 | \$2,500 |
| | Total Operating | \$35,539 | \$131,528 | \$40,385 | \$42,339 | \$52,193 |
| 591130 | To Solid Waste | \$0 | \$500,000 | \$0 | \$0 | \$0 |
| | Total Transfers | \$0 | \$500,000 | \$0 | \$0 | \$0 |
| 560640 | Machinery & Equipment | \$0 | \$73,595 | \$0 | \$0 | \$0 |
| | Total Capital | \$0 | \$73,595 | \$0 | \$0 | \$0 |
| | TOTAL | \$466,945 | \$1,136,559 | \$479,435 | \$485,940 | \$509,041 |

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 15/16 Actual</u> | <u>FY 16/17 Actual</u> | <u>Original FY 17/18 Budget</u> | <u>Revised FY 17/18 Budget</u> | <u>FY 18/19 Budget</u> |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$30,859 | \$33,710 | \$33,907 | \$33,907 | \$35,045 |
| 510140 | Overtime | \$243 | \$131 | \$251 | \$251 | \$251 |
| 510900 | Reimbursements | \$0 | \$0 | \$0 | \$0 | \$0 |
| 520200 | FICA | \$2,379 | \$2,588 | \$2,632 | \$2,632 | \$2,702 |
| 520220 | Pension DB | \$0 | \$235 | \$84 | \$88 | \$0 |
| 520225 | Pension DC | \$758 | \$1,681 | \$1,696 | \$1,696 | \$1,772 |
| 520230 | Health Insurance | \$7,203 | \$10,674 | \$11,567 | \$11,567 | \$10,049 |
| 520240 | Workers' Comp | \$881 | \$1,148 | \$1,085 | \$1,085 | \$1,322 |
| | Total Payroll | \$42,323 | \$50,167 | \$51,222 | \$51,226 | \$51,141 |
| 530315 | Pre/Post Employment | \$239 | \$0 | \$100 | \$100 | \$100 |
| 530341 | Other Svcs - Contract / Admin | \$7,080 | \$8,375 | \$10,600 | \$10,600 | \$10,300 |
| 530411 | Communication - Phone | \$0 | \$0 | \$0 | \$0 | \$480 |
| 530413 | Communication - R&M | \$33 | \$0 | \$200 | \$200 | \$200 |
| 540430 | Utilities | \$39,760 | \$36,597 | \$42,000 | \$41,250 | \$39,600 |
| 545100 | R&M Buildings | \$36,404 | \$8,499 | \$30,000 | \$30,000 | \$30,000 |
| 545110 | R&M Bldgs - City Hall | \$15,707 | \$29,653 | \$19,750 | \$26,525 | \$30,358 |
| 545270 | R&M Infra - Grounds | \$8,960 | \$11,010 | \$10,652 | \$10,652 | \$12,652 |
| 545300 | R&M Mach & Equip | \$35 | \$35 | \$100 | \$100 | \$100 |
| 545310 | R&M M&E - Vehicles | \$507 | \$288 | \$450 | \$450 | \$450 |
| 550520 | Operating | \$80 | \$0 | \$100 | \$100 | \$100 |
| 550522 | Operating - Tires / Filters | \$0 | \$0 | \$400 | \$400 | \$400 |
| 550523 | Operating - Janitorial | \$2,193 | \$1,938 | \$2,500 | \$2,500 | \$2,000 |
| 550525 | Operating - Small Tools | \$355 | \$173 | \$500 | \$2,000 | \$2,300 |
| 550527 | Operating - Apparel | \$352 | \$380 | \$462 | \$462 | \$462 |
| 552000 | Fuel | \$1,794 | \$3,400 | \$2,375 | \$2,375 | \$3,425 |
| 555442 | Rent / Lease - Equipment | \$0 | \$0 | \$100 | \$100 | \$100 |
| | Total Operating | \$113,499 | \$100,348 | \$120,289 | \$127,814 | \$133,027 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560620 | Buildings | \$0 | \$0 | \$0 | \$62,145 | \$0 |
| | Total Capital | \$0 | \$0 | \$0 | \$62,145 | \$0 |
| | TOTAL | \$155,822 | \$150,515 | \$171,511 | \$241,185 | \$184,168 |

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 15/16 Actual</u> | <u>FY 16/17 Actual</u> | <u>Original FY 17/18 Budget</u> | <u>Revised FY 17/18 Budget</u> | <u>FY 18/19 Budget</u> |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$117,518 | \$113,641 | \$112,364 | \$112,364 | \$122,174 |
| 510140 | Overtime | \$358 | \$2,358 | \$750 | \$750 | \$1,001 |
| 510900 | Reimbursements | \$0 | \$0 | \$0 | \$2,963 | \$0 |
| 520200 | FICA | \$9,002 | \$8,861 | \$8,712 | \$8,712 | \$9,426 |
| 520220 | Pension DB | \$33,945 | \$34,903 | \$29,600 | \$30,933 | \$30,813 |
| 520225 | Pension DC | \$2,155 | \$449 | \$1,238 | \$1,238 | \$1,585 |
| 520250 | Unemployment | \$0 | \$0 | \$0 | \$0 | \$0 |
| 520230 | Health Insurance | \$20,233 | \$18,822 | \$25,226 | \$25,226 | \$32,149 |
| 520240 | Workers' Comp | \$2,435 | \$2,860 | \$2,664 | \$2,664 | \$3,373 |
| | Total Payroll | \$185,646 | \$181,894 | \$180,554 | \$184,850 | \$200,521 |
| 530315 | Pre/Post Employment | \$35 | \$485 | \$100 | \$100 | \$100 |
| 530342 | Other Svcs - Maint / Licenses | \$3,148 | \$3,148 | \$3,600 | \$3,600 | \$3,300 |
| 530411 | Communication - Phone | \$0 | \$0 | \$0 | \$0 | \$600 |
| 540430 | Utilities | \$3,207 | \$3,784 | \$3,960 | \$3,960 | \$4,500 |
| 545120 | R&M Bldgs - Util / PW Compound | \$724 | \$610 | \$900 | \$900 | \$700 |
| 545300 | R&M Mach & Equip | \$0 | \$70 | \$100 | \$100 | \$1,500 |
| 545310 | R&M M&E - Vehicles | \$348 | \$390 | \$400 | \$400 | \$800 |
| 550520 | Operating | \$370 | \$199 | \$400 | \$400 | \$400 |
| 550522 | Operating - Tires / Filters | \$0 | \$82 | \$300 | \$300 | \$1,800 |
| 550523 | Operating - Janitorial | \$214 | \$347 | \$350 | \$350 | \$500 |
| 550525 | Operating - Small Tools | \$488 | \$567 | \$700 | \$700 | \$1,500 |
| 550527 | Operating - Apparel | \$1,101 | \$1,140 | \$1,202 | \$1,202 | \$3,873 |
| 552000 | Fuel | \$12,535 | \$5,591 | \$12,300 | \$12,300 | \$12,875 |
| 555442 | Rent / Lease - Equipment | \$0 | \$0 | \$100 | \$100 | \$100 |
| | Total Operating | \$22,170 | \$16,413 | \$24,412 | \$24,412 | \$32,548 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL | \$207,816 | \$198,307 | \$204,966 | \$209,262 | \$233,069 |

| EXPENDITURES | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|---------------------------|----------------------------|----------------------------|---|--|----------------------------|
| Personal Services | \$438,891 | \$317,374 | \$367,656 | \$316,940 | \$296,865 |
| Operating Expenses | \$959,666 | \$1,010,409 | \$1,070,020 | \$1,188,558 | \$1,108,405 |
| Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay | \$35,329 | \$3,222 | \$0 | \$0 | \$0 |
| TOTAL EXPENDITURES | \$1,433,886 | \$1,331,005 | \$1,437,676 | \$1,505,498 | \$1,405,270 |

Administration & Planning - 1500

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

Planning - 1510

| | | | | | |
|--------------|----------|----------|----------|--|----------|
| Planner | 2 | 2 | 1 | | 1 |
| Total | 2 | 2 | 1 | | 1 |

Urban Beautification - 1520

| | | | | | |
|----------------------------------|----------|----------|----------|--|----------|
| Urban Beautification Coordinator | 1 | 1 | 1 | | 1 |
| Maintenance Worker | | | 1 | | 1 |
| Total | 1 | 1 | 2 | | 2 |

| | | | | | |
|----------------------------------|----------|----------|----------|--|----------|
| TOTAL FULL-TIME PERSONNEL | 5 | 5 | 5 | | 4 |
|----------------------------------|----------|----------|----------|--|----------|

Urban Beautification - Part-Time - 1520

| | | | | | |
|--------------------|-------------|-------------|-------------|--|-------------|
| Maintenance Worker | 1.25 | 1.25 | | | |
| Total | 1.25 | 1.25 | 0.00 | | 0.00 |

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

| Account Number | Description of Expenditure | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|------------------------------------|-------------------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| 510100 | Base Wages/Salaries | \$316,538 | \$213,204 | \$237,124 | \$204,124 | \$196,969 |
| 510140 | Overtime | \$260 | \$739 | \$1,400 | \$1,400 | \$0 |
| 510900 | Reimbursements | \$0 | \$0 | \$0 | \$4,228 | \$0 |
| 520200 | FICA | \$23,437 | \$15,931 | \$18,465 | \$18,465 | \$15,073 |
| 520220 | Pension DB | \$41,248 | \$41,570 | \$34,548 | \$36,104 | \$18,727 |
| 520225 | Pension DC | \$11,297 | \$7,301 | \$8,253 | \$3,553 | \$8,002 |
| 520230 | Health Insurance | \$43,965 | \$36,357 | \$67,010 | \$48,210 | \$54,568 |
| 520240 | Workers' Comp | \$2,146 | \$2,272 | \$856 | \$856 | \$3,526 |
| | Total Payroll | \$438,891 | \$317,374 | \$367,656 | \$316,940 | \$296,865 |
| 530314 | Consulting | \$8,493 | \$0 | \$55,000 | \$31,500 | \$53,000 |
| 530315 | Pre/Post Employment | \$35 | \$378 | \$350 | \$350 | \$250 |
| 530342 | Other Svcs - Maint / Licenses | \$0 | \$0 | \$432 | \$432 | \$432 |
| 530411 | Communication - Phone | \$960 | \$160 | \$1,440 | \$1,440 | \$1,920 |
| 540430 | Utilities | \$36,853 | \$39,523 | \$39,360 | \$39,360 | \$41,160 |
| 540434 | Streetlights | \$446,640 | \$469,504 | \$484,428 | \$484,428 | \$523,440 |
| 545270 | R&M Infra - Grounds | \$448,660 | \$481,296 | \$466,920 | \$608,958 | \$468,278 |
| 545300 | R&M Mach & Equip | \$338 | \$211 | \$500 | \$500 | \$250 |
| 545310 | R&M M&E - Vehicles | \$684 | \$2,226 | \$1,250 | \$1,250 | \$825 |
| 550510 | Office | \$2,848 | \$3,228 | \$2,450 | \$2,450 | \$1,750 |
| 550520 | Operating | \$13 | \$262 | \$100 | \$100 | \$0 |
| 550522 | Operating - Tires / Filters | \$814 | \$521 | \$1,075 | \$1,075 | \$400 |
| 550525 | Operating - Small Tools | \$156 | \$0 | \$250 | \$250 | \$400 |
| 550526 | Operating - Software | \$500 | \$500 | \$500 | \$500 | \$500 |
| 550527 | Operating - Apparel | \$223 | \$205 | \$300 | \$300 | \$200 |
| 552000 | Fuel | \$2,047 | \$2,008 | \$3,390 | \$3,390 | \$2,755 |
| 555400 | Travel & Per Diem | \$494 | \$153 | \$700 | \$700 | \$700 |
| 555420 | Postage / Freight | \$109 | \$77 | \$325 | \$325 | \$300 |
| 555470 | Printing / Binding | \$0 | \$907 | \$650 | \$650 | \$500 |
| 555480 | Promotional / Advertising | \$5,625 | \$6,629 | \$6,000 | \$6,000 | \$6,000 |
| 555540 | Dues/Reg/Pub | \$2,863 | \$1,900 | \$2,100 | \$2,100 | \$2,345 |
| 555550 | Training | \$1,311 | \$721 | \$2,500 | \$2,500 | \$3,000 |
| | Total Operating | \$959,666 | \$1,010,409 | \$1,070,020 | \$1,188,558 | \$1,108,405 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560641 | Mach & Equip - Vehicles | \$18,200 | \$0 | \$0 | \$0 | \$0 |
| 560650 | Construction In Progress | \$17,129 | \$3,222 | \$0 | \$0 | \$0 |
| | Total Capital | \$35,329 | \$3,222 | \$0 | \$0 | \$0 |
| TOTAL COMMUNITY DEVELOPMENT | | \$1,433,886 | \$1,331,005 | \$1,437,676 | \$1,505,498 | \$1,405,270 |

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 15/16 Actual</u> | <u>FY 16/17 Actual</u> | <u>Original FY 17/18 Budget</u> | <u>Revised FY 17/18 Budget</u> | <u>FY 18/19 Budget</u> |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$157,885 | \$107,106 | \$139,536 | \$125,536 | \$58,181 |
| 510140 | Overtime | \$0 | \$260 | \$900 | \$900 | \$0 |
| 510900 | Reimbursements | \$0 | \$0 | \$0 | \$4,228 | \$0 |
| 520200 | FICA | \$11,430 | \$7,956 | \$10,816 | \$10,816 | \$4,453 |
| 520220 | Pension DB | \$41,248 | \$41,179 | \$34,548 | \$36,104 | \$18,727 |
| 520225 | Pension DC | \$2,905 | \$2,704 | \$2,799 | \$1,099 | \$171 |
| 520230 | Health Insurance | \$26,692 | \$22,385 | \$23,605 | \$23,605 | \$11,000 |
| 520240 | Workers' Comp | \$221 | \$502 | \$214 | \$214 | \$107 |
| | Total Payroll | \$240,381 | \$182,092 | \$212,418 | \$202,502 | \$92,639 |
| 530314 | Consulting | \$8,493 | \$0 | \$55,000 | \$31,500 | \$53,000 |
| 530315 | Pre/Post Employment | \$0 | \$72 | \$100 | \$100 | \$100 |
| 530411 | Communication - Phone | \$960 | \$160 | \$960 | \$960 | \$1,440 |
| 545310 | R&M M&E - Vehicles | \$0 | \$118 | \$250 | \$250 | \$325 |
| 550510 | Office | \$2,809 | \$3,188 | \$2,000 | \$2,000 | \$1,500 |
| 550520 | Operating | \$0 | \$87 | \$0 | \$0 | \$0 |
| 550522 | Operating - Tires / Filters | \$0 | \$0 | \$75 | \$75 | \$0 |
| 552000 | Fuel | \$301 | \$155 | \$400 | \$400 | \$542 |
| 555400 | Travel & Per Diem | \$0 | \$18 | \$200 | \$200 | \$200 |
| 555420 | Postage / Freight | \$109 | \$70 | \$300 | \$300 | \$300 |
| 555470 | Printing / Binding | \$0 | \$175 | \$250 | \$250 | \$200 |
| 555480 | Promotional / Advertising | \$1,021 | \$0 | \$1,000 | \$1,000 | \$1,000 |
| 555540 | Dues/Reg/Pub | \$1,823 | \$1,485 | \$825 | \$825 | \$680 |
| 555550 | Training | \$670 | \$221 | \$1,000 | \$1,000 | \$1,500 |
| | Total Operating | \$16,186 | \$5,749 | \$62,360 | \$38,860 | \$60,787 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560641 | Mach & Equip - Vehicles | \$18,200 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$18,200 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL | \$274,767 | \$187,841 | \$274,778 | \$241,362 | \$153,426 |

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 15/16 Actual</u> | <u>FY 16/17 Actual</u> | <u>Original FY 17/18 Budget</u> | <u>Revised FY 17/18 Budget</u> | <u>FY 18/19 Budget</u> |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$108,258 | \$56,422 | \$40,336 | \$40,336 | \$45,610 |
| 510140 | Overtime | \$0 | \$106 | \$0 | \$0 | \$0 |
| 510900 | Reimbursements | \$0 | \$0 | \$0 | \$0 | \$0 |
| 520200 | FICA | \$8,173 | \$4,187 | \$3,107 | \$3,107 | \$3,490 |
| 520225 | Pension DC | \$6,643 | \$2,817 | \$2,017 | \$2,017 | \$3,421 |
| 520230 | Health Insurance | \$17,273 | \$13,972 | \$24,497 | \$19,697 | \$14,390 |
| 520240 | Workers' Comp | \$154 | \$176 | \$61 | \$61 | \$83 |
| | Total Payroll | \$140,501 | \$77,680 | \$70,018 | \$65,218 | \$66,994 |
| 550510 | Office | \$39 | \$40 | \$250 | \$250 | \$150 |
| 550520 | Operating | \$0 | \$175 | \$0 | \$0 | \$0 |
| 550526 | Operating - Software | \$500 | \$500 | \$500 | \$500 | \$500 |
| 555400 | Travel & Per Diem | \$494 | \$135 | \$500 | \$500 | \$500 |
| 555470 | Printing / Binding | \$0 | \$692 | \$300 | \$300 | \$300 |
| 555480 | Promotional / Advertising | \$4,604 | \$6,629 | \$5,000 | \$5,000 | \$5,000 |
| 555540 | Dues/Reg/Pub | \$720 | \$95 | \$650 | \$650 | \$1,000 |
| 555550 | Training | \$419 | \$500 | \$1,000 | \$1,000 | \$1,000 |
| | Total Operating | \$6,776 | \$8,912 | \$8,200 | \$8,200 | \$8,450 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL | \$147,277 | \$86,592 | \$78,218 | \$73,418 | \$75,444 |

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 15/16 Actual</u> | <u>FY 16/17 Actual</u> | <u>Original FY 17/18 Budget</u> | <u>Revised FY 17/18 Budget</u> | <u>FY 18/19 Budget</u> |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$50,395 | \$49,676 | \$57,252 | \$38,252 | \$93,178 |
| 510140 | Overtime | \$260 | \$373 | \$500 | \$500 | \$0 |
| 510900 | Reimbursements | \$0 | \$0 | \$0 | \$0 | \$0 |
| 520200 | FICA | \$3,834 | \$3,788 | \$4,542 | \$4,542 | \$7,130 |
| 520220 | Pension DB | \$0 | \$391 | \$0 | \$0 | \$0 |
| 520225 | Pension DC | \$1,749 | \$1,780 | \$3,437 | \$437 | \$4,410 |
| 520230 | Health Insurance | \$0 | \$0 | \$18,908 | \$4,908 | \$29,178 |
| 520240 | Workers' Comp | \$1,771 | \$1,594 | \$581 | \$581 | \$3,336 |
| | Total Payroll | \$58,009 | \$57,602 | \$85,220 | \$49,220 | \$137,232 |
| 530315 | Pre/Post Employment | \$35 | \$160 | \$250 | \$250 | \$150 |
| 530411 | Communication - Phone | \$0 | \$0 | \$480 | \$480 | \$480 |
| 530342 | Other Svcs - Maint / Licenses | \$0 | \$0 | \$432 | \$432 | \$432 |
| 540430 | Utilities | \$36,853 | \$39,523 | \$39,360 | \$39,360 | \$41,160 |
| 545270 | R&M Infra - Grounds | \$448,660 | \$481,296 | \$466,920 | \$608,958 | \$468,278 |
| 545300 | R&M Mach & Equip | \$338 | \$211 | \$500 | \$500 | \$250 |
| 545310 | R&M M&E - Vehicles | \$684 | \$2,108 | \$1,000 | \$1,000 | \$500 |
| 550510 | Office | \$0 | \$0 | \$200 | \$200 | \$100 |
| 550520 | Operating | \$13 | \$0 | \$100 | \$100 | \$0 |
| 550522 | Operating - Tires / Filters | \$814 | \$521 | \$1,000 | \$1,000 | \$400 |
| 550525 | Operating - Small Tools | \$156 | \$0 | \$250 | \$250 | \$400 |
| 550527 | Operating - Apparel | \$223 | \$205 | \$300 | \$300 | \$200 |
| 552000 | Fuel | \$1,746 | \$1,853 | \$2,990 | \$2,990 | \$2,213 |
| 555420 | Postage / Freight | \$0 | \$7 | \$25 | \$25 | \$0 |
| 555470 | Printing / Binding | \$0 | \$40 | \$100 | \$100 | \$0 |
| 555540 | Dues/Reg/Pub | \$320 | \$320 | \$625 | \$625 | \$665 |
| 555550 | Training | \$222 | \$0 | \$500 | \$500 | \$500 |
| | Total Operating | \$490,064 | \$526,244 | \$515,032 | \$657,070 | \$515,728 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560650 | Construction In Progress | \$17,129 | \$3,222 | \$0 | \$0 | \$0 |
| | Total Capital | \$17,129 | \$3,222 | \$0 | \$0 | \$0 |
| | TOTAL | \$565,202 | \$587,068 | \$600,252 | \$706,290 | \$652,960 |

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 15/16 Actual</u> | <u>FY 16/17 Actual</u> | <u>Original FY 17/18 Budget</u> | <u>Revised FY 17/18 Budget</u> | <u>FY 18/19 Budget</u> |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| | Total Payroll | \$0 | \$0 | \$0 | \$0 | \$0 |
| 540434 | Streetlights | \$446,640 | \$469,504 | \$484,428 | \$484,428 | \$523,440 |
| | Total Operating | \$446,640 | \$469,504 | \$484,428 | \$484,428 | \$523,440 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL | \$446,640 | \$469,504 | \$484,428 | \$484,428 | \$523,440 |

| EXPENDITURES | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|---------------------------|----------------------------|----------------------------|---|--|----------------------------|
| Personal Services | \$6,226,138 | \$6,053,121 | \$6,669,991 | \$6,625,924 | \$6,298,768 |
| Operating Expenses | \$563,285 | \$572,051 | \$589,971 | \$619,593 | \$617,059 |
| Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay | \$391,146 | \$140,838 | \$68,962 | \$106,137 | \$120,000 |
| TOTAL EXPENDITURES | \$7,180,569 | \$6,766,010 | \$7,328,924 | \$7,351,654 | \$7,035,827 |

Office of the Chief - 2100

Sworn:

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

Civilian:

| | | | | |
|-----------------------------|-----------|-----------|-----------|-----------|
| Administrative Assistant | 1 | 1 | 1 | |
| Code Enforcement Specialist | 2 | 2 | 2 | 2 |
| Records Clerk | | | | 2 |
| Forensic Specialist | 2 | 2 | 2 | 2 |
| Total Civilian | 5 | 5 | 5 | 6 |
| Total | 70 | 70 | 70 | 61 |

Support Services - 2140 (Dispatch)

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

| | | | | |
|----------------------------------|-----------|-----------|-----------|-----------|
| TOTAL FULL-TIME PERSONNEL | 78 | 78 | 78 | 70 |
|----------------------------------|-----------|-----------|-----------|-----------|

Support Services - Part-Time - 2100

| | | | | |
|---------------|-------------|-------------|-------------|-------------|
| Records Clerk | 1.63 | 1.63 | 2.00 | |
| Total | 1.63 | 1.63 | 2.00 | 0.00 |

Support Services - Part-Time - 2140 (Dispatch)

| | | | | |
|-------------------------|-------------|-------------|-------------|-------------|
| Sworn Officer | 0.70 | | | |
| Communications Operator | 2.50 | 2.50 | 1.07 | 0.50 |
| Total | 3.20 | 2.50 | 1.07 | 0.50 |

| | | | | |
|----------------------------------|-------------|-------------|-------------|-------------|
| TOTAL PART-TIME PERSONNEL | 4.83 | 4.13 | 3.07 | 0.50 |
|----------------------------------|-------------|-------------|-------------|-------------|

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 15/16 Actual</u> | <u>FY 16/17 Actual</u> | <u>Original FY 17/18 Budget</u> | <u>Revised FY 17/18 Budget</u> | <u>FY 18/19 Budget</u> |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$3,733,978 | \$3,360,889 | \$3,807,307 | \$3,745,807 | \$3,736,591 |
| 510140 | Overtime | \$258,746 | \$308,242 | \$128,009 | \$128,009 | \$126,017 |
| 510900 | Reimbursements | (\$85,681) | (\$60,484) | \$0 | \$56,606 | \$0 |
| 520200 | FICA | \$297,443 | \$271,916 | \$297,845 | \$297,845 | \$291,072 |
| 520220 | Pension DB | \$1,303,644 | \$1,351,678 | \$1,207,327 | \$1,261,709 | \$1,120,872 |
| 520225 | Pension DC | \$11,303 | \$8,779 | \$14,433 | \$14,433 | \$29,323 |
| 520230 | Health Insurance | \$621,861 | \$722,551 | \$1,119,360 | \$1,025,805 | \$885,651 |
| 520240 | Workers' Comp | \$84,844 | \$89,550 | \$95,710 | \$95,710 | \$109,242 |
| | Total Payroll | \$6,226,138 | \$6,053,121 | \$6,669,991 | \$6,625,924 | \$6,298,768 |
| 530315 | Pre/Post Employment | \$4,622 | \$9,580 | \$9,520 | \$9,520 | \$9,700 |
| 530340 | Other Svcs | \$5,387 | \$2,490 | \$5,200 | \$5,200 | \$5,200 |
| 530341 | Other Svcs - Contract / Admin | \$6,776 | \$7,200 | \$7,200 | \$7,200 | \$7,200 |
| 530342 | Other Svcs - Maint / Licenses | \$23,762 | \$19,896 | \$34,620 | \$28,275 | \$26,064 |
| 530411 | Communication - Phone | \$50,184 | \$52,333 | \$54,223 | \$54,223 | \$54,883 |
| 530413 | Communication - R&M | \$1,317 | \$1,161 | \$3,000 | \$5,100 | \$4,850 |
| 540430 | Utilities | \$42,630 | \$44,085 | \$48,780 | \$48,780 | \$48,780 |
| 545100 | R&M Buildings | \$14,721 | \$14,547 | \$14,500 | \$26,500 | \$34,500 |
| 545300 | R&M Mach & Equip | \$36,822 | \$28,179 | \$30,000 | \$41,000 | \$30,800 |
| 545310 | R&M M&E - Vehicles | \$59,695 | \$79,500 | \$52,150 | \$69,772 | \$59,150 |
| 550510 | Office | \$6,643 | \$5,027 | \$5,800 | \$5,800 | \$16,892 |
| 550520 | Operating | \$18,960 | \$37,266 | \$37,385 | \$35,185 | \$32,784 |
| 550522 | Operating - Tires / Filters | \$18,377 | \$13,626 | \$21,750 | \$21,750 | \$17,750 |
| 550523 | Operating - Janitorial | \$2,996 | \$3,465 | \$3,500 | \$3,500 | \$3,500 |
| 550525 | Operating - Small Tools | \$79,083 | \$50,801 | \$29,771 | \$34,516 | \$17,335 |
| 550526 | Operating - Software | \$500 | \$750 | \$1,300 | \$1,300 | \$1,050 |
| 550527 | Operating - Apparel | \$34,987 | \$39,655 | \$31,300 | \$31,300 | \$41,275 |
| 552000 | Fuel | \$100,004 | \$110,689 | \$108,000 | \$108,000 | \$124,389 |
| 555400 | Travel & Per Diem | \$3,233 | \$828 | \$10,300 | \$8,500 | \$5,000 |
| 555420 | Postage / Freight | \$5,046 | \$2,051 | \$3,500 | \$3,500 | \$3,500 |
| 555441 | Rent / Lease - Copy Machine | \$7,795 | \$6,858 | \$7,120 | \$7,120 | \$7,140 |
| 555442 | Rent / Lease - Equipment | \$551 | \$150 | \$800 | \$800 | \$800 |
| 555470 | Printing / Binding | \$4,958 | \$3,061 | \$6,000 | \$6,000 | \$4,850 |
| 555480 | Promotional / Advertising | \$4,929 | \$4,073 | \$5,450 | \$5,450 | \$5,450 |
| 555481 | Promo - Employee Relations | \$1,362 | \$2,036 | \$1,780 | \$1,780 | \$3,280 |
| 555482 | Promo - Programs | \$3,928 | \$2,303 | \$3,275 | \$2,775 | \$1,800 |
| 555540 | Dues/Reg/Pub | \$8,967 | \$2,648 | \$5,080 | \$5,080 | \$5,310 |
| 555550 | Training | \$16,550 | \$27,793 | \$38,167 | \$38,167 | \$37,827 |
| 555551 | Educational Incentive | (\$1,500) | \$0 | \$10,500 | \$3,500 | \$6,000 |
| | Total Operating | \$563,285 | \$572,051 | \$589,971 | \$619,593 | \$617,059 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560631 | Improvements | \$8,265 | \$0 | \$0 | \$0 | \$0 |
| 560640 | Machinery & Equipment | \$113,224 | \$86,996 | \$26,047 | \$72,547 | \$0 |
| 560641 | Mach & Equip - Vehicles | \$206,164 | \$0 | \$24,325 | \$0 | \$120,000 |
| 560642 | Mach & Equip - Data Proc | \$63,493 | \$52,042 | \$18,590 | \$33,590 | \$0 |
| | Total Capital | \$391,146 | \$140,838 | \$68,962 | \$106,137 | \$120,000 |
| | TOTAL POLICE | \$7,180,569 | \$6,766,010 | \$7,328,924 | \$7,351,654 | \$7,035,827 |

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 15/16 Actual</u> | <u>FY 16/17 Actual</u> | <u>Original FY 17/18 Budget</u> | <u>Revised FY 17/18 Budget</u> | <u>FY 18/19 Budget</u> |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$3,452,559 | \$3,095,130 | \$3,522,801 | \$3,461,301 | \$3,411,196 |
| 510140 | Overtime | \$213,540 | \$257,085 | \$110,034 | \$110,034 | \$117,056 |
| 510900 | Reimbursements | (\$85,681) | (\$60,484) | \$0 | \$50,633 | \$0 |
| 520200 | FICA | \$273,096 | \$247,794 | \$274,555 | \$274,555 | \$265,485 |
| 520220 | Pension DB | \$1,258,913 | \$1,306,398 | \$1,161,531 | \$1,213,850 | \$1,092,696 |
| 520225 | Pension DC | \$2,935 | \$5,183 | \$6,399 | \$6,399 | \$14,031 |
| 520230 | Health Insurance | \$553,125 | \$653,838 | \$1,050,928 | \$957,373 | \$757,162 |
| 520240 | Workers' Comp | \$84,316 | \$87,918 | \$95,251 | \$95,251 | \$108,636 |
| | Total Payroll | \$5,752,803 | \$5,592,862 | \$6,221,499 | \$6,169,396 | \$5,766,262 |
| 530315 | Pre/Post Employment | \$4,622 | \$9,580 | \$9,520 | \$9,520 | \$9,700 |
| 530341 | Other Svcs - Contract / Admin | \$6,776 | \$7,200 | \$7,200 | \$7,200 | \$7,200 |
| 530342 | Other Svcs - Maint / Licenses | \$5,009 | \$5,057 | \$5,040 | \$5,321 | \$5,040 |
| 530411 | Communication - Phone | \$16,169 | \$17,744 | \$16,070 | \$16,070 | \$15,530 |
| 540430 | Utilities | \$42,630 | \$44,085 | \$48,780 | \$48,780 | \$48,780 |
| 545100 | R&M Buildings | \$14,721 | \$14,547 | \$14,500 | \$26,500 | \$34,500 |
| 545300 | R&M Mach & Equip | \$20,662 | \$20,455 | \$26,000 | \$37,000 | \$27,800 |
| 545310 | R&M M&E - Vehicles | \$56,484 | \$56,662 | \$48,000 | \$65,622 | \$54,000 |
| 550510 | Office | \$4,667 | \$3,960 | \$4,500 | \$4,500 | \$15,392 |
| 550520 | Operating | \$871 | \$7,499 | \$1,040 | \$1,040 | \$707 |
| 550522 | Operating - Tires / Filters | \$16,811 | \$13,087 | \$20,000 | \$20,000 | \$16,000 |
| 550523 | Operating - Janitorial | \$2,996 | \$3,465 | \$3,500 | \$3,500 | \$3,500 |
| 550525 | Operating - Small Tools | \$1,200 | \$4,789 | \$1,200 | \$1,700 | \$1,200 |
| 550526 | Operating - Software | \$0 | \$0 | \$300 | \$300 | \$300 |
| 550527 | Operating - Apparel | \$25,096 | \$26,963 | \$22,450 | \$22,450 | \$22,950 |
| 552000 | Fuel | \$100,004 | \$110,689 | \$108,000 | \$108,000 | \$124,389 |
| 555420 | Postage / Freight | \$1,137 | \$642 | \$1,000 | \$1,000 | \$1,000 |
| 555470 | Printing / Binding | \$1,839 | \$1,541 | \$2,600 | \$2,600 | \$1,600 |
| 555481 | Promo - Employee Relations | \$1,362 | \$2,036 | \$1,780 | \$1,780 | \$1,780 |
| 555540 | Dues/Reg/Pub | \$8,967 | \$2,648 | \$5,080 | \$5,080 | \$5,310 |
| 555551 | Educational Incentive | (\$1,500) | \$0 | \$10,500 | \$3,500 | \$6,000 |
| | Total Operating | \$330,523 | \$352,649 | \$357,060 | \$391,463 | \$402,678 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560631 | Improvements | \$8,265 | \$0 | \$0 | \$0 | \$0 |
| 560640 | Machinery & Equipment | \$14,835 | \$0 | \$0 | \$45,000 | \$0 |
| 560641 | Mach & Equip - Vehicles | \$34,518 | \$0 | \$0 | \$0 | \$120,000 |
| 560642 | Mach & Equip - Data Proc | \$1,873 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$59,491 | \$0 | \$0 | \$45,000 | \$120,000 |
| | TOTAL | \$6,142,817 | \$5,945,511 | \$6,578,559 | \$6,605,859 | \$6,288,940 |

Vehicles:
Patrol vehicle - PD package (5) \$120,000

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 15/16 Actual</u> | <u>FY 16/17 Actual</u> | <u>Original FY 17/18 Budget</u> | <u>Revised FY 17/18 Budget</u> | <u>FY 18/19 Budget</u> |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| | Total Payroll | \$0 | \$0 | \$0 | \$0 | \$0 |
| 530340 | Other Svcs | \$1,200 | \$1,200 | \$1,200 | \$1,200 | \$1,200 |
| 530342 | Other Svcs - Maint / Licenses | \$5,046 | \$5,945 | \$5,750 | \$5,750 | \$6,200 |
| 530411 | Communication - Phone | \$2,032 | \$2,095 | \$2,400 | \$2,400 | \$2,400 |
| 550520 | Operating | \$2,910 | \$4,654 | \$5,570 | \$5,570 | \$5,150 |
| 550525 | Operating - Small Tools | \$2,437 | \$4,194 | \$2,850 | \$2,850 | \$1,925 |
| 550527 | Operating - Apparel | \$2,564 | \$1,038 | \$500 | \$500 | \$500 |
| 555442 | Rent / Lease - Equipment | \$551 | \$150 | \$800 | \$800 | \$800 |
| | Total Operating | \$16,740 | \$19,276 | \$19,070 | \$19,070 | \$18,175 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560640 | Machinery & Equipment | \$3,250 | \$13,286 | \$0 | \$1,500 | \$0 |
| 560641 | Mach & Equip - Vehicles | \$0 | \$0 | \$24,325 | \$0 | \$0 |
| 560642 | Mach & Equip - Data Proc | \$0 | \$7,730 | \$2,700 | \$2,700 | \$0 |
| | Total Capital | \$3,250 | \$21,016 | \$27,025 | \$4,200 | \$0 |
| | TOTAL | \$19,990 | \$40,292 | \$46,095 | \$23,270 | \$18,175 |

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 15/16 Actual</u> | <u>FY 16/17 Actual</u> | <u>Original FY 17/18 Budget</u> | <u>Revised FY 17/18 Budget</u> | <u>FY 18/19 Budget</u> |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| | Total Payroll | \$0 | \$0 | \$0 | \$0 | \$0 |
| 550510 | Office | \$972 | \$462 | \$0 | \$0 | \$0 |
| 550520 | Operating | \$5,554 | \$2,724 | \$3,575 | \$3,575 | \$3,575 |
| 550525 | Operating - Small Tools | \$724 | \$970 | \$600 | \$600 | \$600 |
| 550527 | Operating - Apparel | \$0 | \$703 | \$0 | \$0 | \$0 |
| 555400 | Travel & Per Diem | \$3,233 | \$0 | \$0 | \$0 | \$0 |
| 555470 | Printing / Binding | \$1,411 | \$610 | \$1,700 | \$1,700 | \$1,700 |
| 555480 | Promotional / Advertising | \$4,120 | \$4,073 | \$4,850 | \$4,850 | \$4,850 |
| 555481 | Promo - Employee Relations | \$0 | \$0 | \$0 | \$0 | \$1,500 |
| 555482 | Promo - Programs | \$3,928 | \$2,303 | \$3,275 | \$2,775 | \$1,800 |
| 555550 | Training | \$14,533 | \$0 | \$0 | \$0 | \$0 |
| | Total Operating | \$34,475 | \$11,845 | \$14,000 | \$13,500 | \$14,025 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560640 | Machinery & Equipment | \$62,500 | \$26,175 | \$0 | \$0 | \$0 |
| | Total Capital | \$62,500 | \$26,175 | \$0 | \$0 | \$0 |
| | TOTAL | \$96,975 | \$38,020 | \$14,000 | \$13,500 | \$14,025 |

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 15/16 Actual</u> | <u>FY 16/17 Actual</u> | <u>Original FY 17/18 Budget</u> | <u>Revised FY 17/18 Budget</u> | <u>FY 18/19 Budget</u> |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| | Total Payroll | \$0 | \$0 | \$0 | \$0 | \$0 |
| 530342 | Other Svcs - Maint / Licenses | \$3,814 | \$0 | \$13,620 | \$13,620 | \$12,744 |
| 530411 | Communication - Phone | \$0 | \$0 | \$680 | \$680 | \$1,880 |
| 545300 | R&M Mach & Equip | \$11,351 | \$5,601 | \$1,600 | \$1,600 | \$0 |
| 545310 | R&M M&E - Vehicles | \$0 | \$19,006 | \$0 | \$0 | \$0 |
| 550510 | Office | \$0 | \$152 | \$0 | \$0 | \$200 |
| 550520 | Operating | \$6,786 | \$18,977 | \$26,700 | \$22,700 | \$22,352 |
| 550525 | Operating - Small Tools | \$68,107 | \$25,841 | \$20,271 | \$26,616 | \$6,130 |
| 550526 | Operating - Software | \$0 | \$0 | \$0 | \$0 | \$250 |
| 550527 | Operating - Apparel | \$7,327 | \$9,995 | \$7,395 | \$7,395 | \$16,920 |
| 555400 | Travel & Per Diem | \$0 | \$0 | \$8,500 | \$6,700 | \$5,000 |
| 555470 | Printing / Binding | \$412 | \$0 | \$450 | \$450 | \$300 |
| 555550 | Training | \$0 | \$2,200 | \$30,797 | \$30,797 | \$31,247 |
| | Total Operating | \$97,797 | \$81,772 | \$110,013 | \$110,558 | \$97,023 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560640 | Machinery & Equipment | \$17,974 | \$28,811 | \$15,082 | \$15,082 | \$0 |
| 560641 | Mach & Equip - Vehicles | \$171,646 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$189,620 | \$28,811 | \$15,082 | \$15,082 | \$0 |
| | TOTAL | \$287,417 | \$110,583 | \$125,095 | \$125,640 | \$97,023 |

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 15/16 Actual</u> | <u>FY 16/17 Actual</u> | <u>Original FY 17/18 Budget</u> | <u>Revised FY 17/18 Budget</u> | <u>FY 18/19 Budget</u> |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| | Total Payroll | \$0 | \$0 | \$0 | \$0 | \$0 |
| 530411 | Communication - Phone | \$0 | \$0 | \$0 | \$0 | \$433 |
| 545300 | R&M Mach & Equip | \$3,967 | \$2,123 | \$1,500 | \$1,500 | \$2,000 |
| 545310 | R&M M&E - Vehicles | \$3,211 | \$3,832 | \$4,150 | \$4,150 | \$5,150 |
| 550520 | Operating | \$432 | \$1,000 | \$500 | \$2,300 | \$1,000 |
| 550522 | Operating - Tires / Filters | \$1,566 | \$539 | \$1,750 | \$1,750 | \$1,750 |
| 550525 | Operating - Small Tools | \$512 | \$629 | \$0 | \$0 | \$4,480 |
| | Total Operating | \$9,688 | \$8,123 | \$7,900 | \$9,700 | \$14,813 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560640 | Machinery & Equipment | \$0 | \$2,719 | \$0 | \$0 | \$0 |
| | Total Capital | \$0 | \$2,719 | \$0 | \$0 | \$0 |
| | TOTAL | \$9,688 | \$10,842 | \$7,900 | \$9,700 | \$14,813 |

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 15/16 Actual</u> | <u>FY 16/17 Actual</u> | <u>Original FY 17/18 Budget</u> | <u>Revised FY 17/18 Budget</u> | <u>FY 18/19 Budget</u> |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$281,419 | \$265,759 | \$284,506 | \$284,506 | \$325,395 |
| 510140 | Overtime | \$45,206 | \$51,157 | \$17,975 | \$17,975 | \$8,961 |
| 510900 | Reimbursements | \$0 | \$0 | \$0 | \$5,973 | \$0 |
| 520200 | FICA | \$24,347 | \$24,122 | \$23,290 | \$23,290 | \$25,587 |
| 520220 | Pension DB | \$44,731 | \$45,280 | \$45,796 | \$47,859 | \$28,176 |
| 520225 | Pension DC | \$8,368 | \$3,596 | \$8,034 | \$8,034 | \$15,292 |
| 520230 | Health Insurance | \$68,736 | \$68,713 | \$68,432 | \$68,432 | \$128,489 |
| 520240 | Workers' Comp | \$528 | \$1,632 | \$459 | \$459 | \$606 |
| | Total Payroll | \$473,335 | \$460,259 | \$448,492 | \$456,528 | \$532,506 |
| 530342 | Other Svcs - Maint / Licenses | \$9,893 | \$8,894 | \$10,210 | \$3,584 | \$2,080 |
| 530411 | Communication - Phone | \$31,983 | \$32,494 | \$35,073 | \$35,073 | \$34,640 |
| 530413 | Communication - R&M | \$1,317 | \$1,161 | \$3,000 | \$5,100 | \$4,850 |
| 550510 | Office | \$1,004 | \$453 | \$1,300 | \$1,300 | \$1,300 |
| 550520 | Operating | \$2,407 | \$2,412 | \$0 | \$0 | \$0 |
| 550525 | Operating - Small Tools | \$6,103 | \$14,134 | \$4,350 | \$2,750 | \$3,000 |
| 550526 | Operating - Software | \$500 | \$750 | \$1,000 | \$1,000 | \$500 |
| 550527 | Operating - Apparel | \$0 | \$808 | \$675 | \$675 | \$625 |
| 555441 | Rent / Lease - Copy Machine | \$7,795 | \$6,858 | \$7,120 | \$7,120 | \$7,140 |
| 555550 | Training | \$0 | \$24,843 | \$6,245 | \$6,245 | \$6,180 |
| | Total Operating | \$61,002 | \$93,635 | \$70,773 | \$64,647 | \$60,315 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560640 | Machinery & Equipment | \$14,665 | \$16,005 | \$10,965 | \$10,965 | \$0 |
| 560642 | Mach & Equip - Data Proc | \$61,620 | \$44,312 | \$15,890 | \$30,890 | \$0 |
| 560680 | Intangibles | \$0 | \$1,800 | \$0 | \$0 | \$0 |
| | Total Capital | \$76,285 | \$62,117 | \$26,855 | \$41,855 | \$0 |
| | TOTAL | \$610,622 | \$616,011 | \$546,120 | \$563,030 | \$592,821 |

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 15/16 Actual</u> | <u>FY 16/17 Actual</u> | <u>Original FY 17/18 Budget</u> | <u>Revised FY 17/18 Budget</u> | <u>FY 18/19 Budget</u> |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| | Total Payroll | \$0 | \$0 | \$0 | \$0 | \$0 |
| 530340 | Other Svcs | \$4,187 | \$1,290 | \$4,000 | \$4,000 | \$4,000 |
| 545300 | R&M Mach & Equip | \$842 | \$0 | \$900 | \$900 | \$1,000 |
| 550525 | Operating - Small Tools | \$0 | \$244 | \$500 | \$0 | \$0 |
| 550527 | Operating - Apparel | \$0 | \$148 | \$280 | \$280 | \$280 |
| 555420 | Postage / Freight | \$3,909 | \$1,409 | \$2,500 | \$2,500 | \$2,500 |
| 555470 | Printing / Binding | \$1,296 | \$910 | \$1,250 | \$1,250 | \$1,250 |
| 555480 | Promotional / Advertising | \$809 | \$0 | \$600 | \$600 | \$600 |
| 555550 | Training | \$2,017 | \$750 | \$1,125 | \$1,125 | \$400 |
| | Total Operating | \$13,060 | \$4,751 | \$11,155 | \$10,655 | \$10,030 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL | \$13,060 | \$4,751 | \$11,155 | \$10,655 | \$10,030 |

On October 2, 2008, the City's fire department was consolidated with Seminole County. Firefighters were given the option of remaining in the City's pension plan or changing to the Florida Retirement System (FRS). The County remits funds for the active firefighters in their workforce per the FRS rate in effect for the given plan year. The contractually obligated funding differential for those firefighters opting to remain in the City's plan is charged to this cost center as well as the cost of paying down the unfunded pension liability for all retired firefighters.

| <u>EXPENDITURES</u> | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|----------------------------|----------------------------|----------------------------|---|--|----------------------------|
| Personal Services | \$69,999 | \$73,864 | \$69,000 | \$72,108 | \$215,400 |
| Operating Expenses | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL EXPENDITURES | \$69,999 | \$73,864 | \$69,000 | \$72,108 | \$215,400 |

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 15/16 Actual</u> | <u>FY 16/17 Actual</u> | <u>Original FY 17/18 Budget</u> | <u>Revised FY 17/18 Budget</u> | <u>FY 18/19 Budget</u> |
|-----------------------|--|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 520220 | Current & Past Service Pension Liability | \$69,999 | \$73,864 | \$69,000 | \$72,108 | \$215,400 |
| | Total Payroll | \$69,999 | \$73,864 | \$69,000 | \$72,108 | \$215,400 |
| | Total Operating | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL FIRE | \$69,999 | \$73,864 | \$69,000 | \$72,108 | \$215,400 |

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 15/16 Actual</u> | <u>FY 16/17 Actual</u> | <u>Original FY 17/18 Budget</u> | <u>Revised FY 17/18 Budget</u> | <u>FY 18/19 Budget</u> |
|-----------------------|--|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 520220 | Current & Past Service Pension Liability | \$69,999 | \$73,864 | \$69,000 | \$72,108 | \$215,400 |
| | Total Payroll | \$69,999 | \$73,864 | \$69,000 | \$72,108 | \$215,400 |
| | Total Operating | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL | \$69,999 | \$73,864 | \$69,000 | \$72,108 | \$215,400 |

| EXPENDITURES | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|---------------------------|----------------------------|----------------------------|---|--|----------------------------|
| Personal Services | \$1,001,196 | \$1,073,675 | \$996,513 | \$1,039,980 | \$1,069,928 |
| Operating Expenses | \$783,796 | \$835,652 | \$842,112 | \$871,890 | \$944,464 |
| Transfers | \$0 | \$602,481 | \$0 | \$0 | \$900,000 |
| Capital Outlay | \$233,849 | \$393,913 | \$242,950 | \$339,893 | \$162,300 |
| TOTAL EXPENDITURES | \$2,018,841 | \$2,905,721 | \$2,081,575 | \$2,251,763 | \$3,076,692 |

Administration - 7200

| | | | | | |
|-----------------------------|----------|----------|----------|--|----------|
| Parks & Recreation Director | 1 | 1 | 1 | | 1 |
| Administrative Assistant | 1 | 1 | 1 | | |
| Total | 2 | 2 | 2 | | 1 |

Athletics - 7210

| | | | | | |
|---------------------|----------|----------|----------|--|----------|
| Program Coordinator | 1 | 1 | 1 | | |
| Total | 1 | 1 | 1 | | 0 |

Parks and Grounds - 7230

| | | | | | |
|--------------------|----------|----------|----------|--|----------|
| Recreation Manager | 1 | 1 | 1 | | 1 |
| Parks Manager | 1 | 1 | 1 | | 1 |
| Maintenance Worker | 4 | 4 | 4 | | 5 |
| Total | 6 | 6 | 6 | | 7 |

Programs / Specials - 7240

| | | | | | |
|------------------------------|----------|----------|----------|--|----------|
| Program Coordinator (Events) | 1 | 1 | 1 | | 1 |
| Total | 1 | 1 | 1 | | 1 |

Seniors - 7250

| | | | | | |
|-----------------------|----------|----------|----------|--|----------|
| Senior Center Manager | 1 | 1 | 1 | | 1 |
| Aquatics Specialist | 1 | 1 | 1 | | 1 |
| Maintenance Worker | 1 | 1 | | | |
| Total | 3 | 3 | 2 | | 2 |

| | | | | | |
|----------------------------------|-----------|-----------|-----------|--|-----------|
| TOTAL FULL-TIME PERSONNEL | 13 | 13 | 12 | | 11 |
|----------------------------------|-----------|-----------|-----------|--|-----------|

Athletics - Part Time - 7210

| | | | | | |
|------------------|-------------|-------------|-------------|--|-------------|
| Lead Park Ranger | 0.73 | 0.73 | 1.46 | | |
| Park Ranger | 3.73 | | 3.73 | | |
| Total | 4.46 | 0.73 | 5.19 | | 0.00 |

Parks and Grounds - Part Time - 7230

| | | | | | |
|--------------------|-------------|-------------|-------------|--|-------------|
| Park Ranger | | 4.38 | | | 5.41 |
| Maintenance Worker | 1.46 | 1.46 | 1.46 | | 2.19 |
| Total | 1.46 | 5.84 | 1.46 | | 7.60 |

Programs / Specials - Part Time - 7240

| | | | | | |
|--------------------|-------------|-------------|-------------|--|-------------|
| Guest Services Rep | 0.73 | | | | 0.73 |
| Maintenance Worker | 0.73 | 0.73 | | | |
| Total | 1.46 | 0.73 | 0.00 | | 0.73 |

Seniors - Part Time - 7250

| | | | | | |
|---------------------|-------------|-------------|-------------|--|-------------|
| Program Coordinator | 0.73 | 0.73 | | | |
| Guest Services Rep | | 0.73 | 1.46 | | 0.73 |
| Maintenance Worker | | | 0.73 | | 0.73 |
| Total | 0.73 | 1.46 | 2.19 | | 1.46 |

| | | | | | |
|----------------------------------|-------------|-------------|-------------|--|-------------|
| TOTAL PART-TIME PERSONNEL | 8.11 | 8.76 | 8.84 | | 9.79 |
|----------------------------------|-------------|-------------|-------------|--|-------------|

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 15/16 Actual</u> | <u>FY 16/17 Actual</u> | <u>Original FY 17/18 Budget</u> | <u>Revised FY 17/18 Budget</u> | <u>FY 18/19 Budget</u> |
|-----------------------|-------------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$677,948 | \$687,181 | \$622,889 | \$651,666 | \$712,656 |
| 510140 | Overtime | \$14,269 | \$16,028 | \$21,067 | \$21,067 | \$20,241 |
| 510900 | Reimbursements | (\$4,024) | (\$209) | \$0 | \$7,702 | \$0 |
| 520200 | FICA | \$51,349 | \$51,770 | \$48,834 | \$51,035 | \$53,333 |
| 520220 | Pension DB | \$128,673 | \$133,368 | \$90,724 | \$94,810 | \$103,199 |
| 520225 | Pension DC | \$8,027 | \$10,775 | \$12,445 | \$12,445 | \$8,588 |
| 520230 | Health Insurance | \$111,251 | \$156,999 | \$186,673 | \$186,673 | \$151,917 |
| 520240 | Workers' Comp | \$13,703 | \$17,763 | \$13,881 | \$14,582 | \$19,994 |
| | Total Payroll | \$1,001,196 | \$1,073,675 | \$996,513 | \$1,039,980 | \$1,069,928 |
| 530314 | Consulting | \$1,880 | \$0 | \$0 | \$0 | \$0 |
| 530315 | Pre/Post Employment | \$1,349 | \$1,248 | \$1,698 | \$1,898 | \$1,755 |
| 530341 | Other Svcs - Contract / Admin | \$15,207 | \$27,983 | \$21,600 | \$21,600 | \$160,484 |
| 530342 | Other Svcs - Maint / Licenses | \$3,672 | \$4,682 | \$2,850 | \$2,850 | \$5,400 |
| 530343 | Other Svcs - Banking | \$567 | \$0 | \$1,200 | \$1,200 | \$1,845 |
| 530411 | Communication - Phone | \$4,678 | \$4,625 | \$2,940 | \$2,940 | \$1,980 |
| 540430 | Utilities | \$120,630 | \$125,845 | \$116,148 | \$116,148 | \$129,388 |
| 545100 | R&M Buildings | \$39,979 | \$57,419 | \$50,430 | \$57,395 | \$31,910 |
| 545270 | R&M Infra - Grounds | \$366,073 | \$374,097 | \$419,240 | \$407,805 | \$368,700 |
| 545300 | R&M Mach & Equip | \$37,843 | \$34,862 | \$30,500 | \$30,615 | \$26,300 |
| 545310 | R&M M&E - Vehicles | \$5,051 | \$3,695 | \$4,200 | \$5,802 | \$5,400 |
| 550510 | Office | \$1,689 | \$3,016 | \$4,180 | \$4,180 | \$4,215 |
| 550520 | Operating | \$4,869 | \$4,352 | \$5,450 | \$5,450 | \$5,995 |
| 550522 | Operating - Tires / Filters | \$1,395 | \$1,595 | \$1,500 | \$2,100 | \$1,500 |
| 550523 | Operating - Janitorial | \$18,289 | \$15,719 | \$14,900 | \$14,900 | \$16,301 |
| 550524 | Operating - Chemicals | \$3,679 | \$3,300 | \$3,500 | \$3,500 | \$3,500 |
| 550525 | Operating - Small Tools | \$20,982 | \$27,179 | \$28,094 | \$27,794 | \$27,859 |
| 550526 | Operating - Software | \$0 | \$0 | \$50 | \$50 | \$0 |
| 550527 | Operating - Apparel | \$3,357 | \$4,613 | \$4,735 | \$4,100 | \$4,735 |
| 552000 | Fuel | \$11,190 | \$13,243 | \$11,550 | \$11,550 | \$15,179 |
| 555400 | Travel & Per Diem | \$239 | \$353 | \$250 | \$250 | \$150 |
| 555420 | Postage / Freight | \$70 | \$19 | \$125 | \$125 | \$75 |
| 555442 | Rent / Lease - Equipment | \$6,201 | \$12,976 | \$11,400 | \$11,400 | \$12,316 |
| 555470 | Printing / Binding | \$2,300 | \$1,476 | \$3,265 | \$3,265 | \$2,195 |
| 555480 | Promotional / Advertising | \$44,576 | \$49,197 | \$12,600 | \$67,445 | \$20,440 |
| 555482 | Promo - Programs | \$63,819 | \$59,294 | \$84,170 | \$62,491 | \$91,670 |
| 555540 | Dues/Reg/Pub | \$2,607 | \$2,994 | \$3,087 | \$3,087 | \$2,832 |
| 555550 | Training | \$1,605 | \$1,870 | \$2,450 | \$1,950 | \$2,340 |
| | Total Operating | \$783,796 | \$835,652 | \$842,112 | \$871,890 | \$944,464 |
| 591153 | To Park Impact | \$0 | \$47,481 | \$0 | \$0 | \$0 |
| 591303 | To Public Facilities CP Fund | \$0 | \$555,000 | \$0 | \$0 | \$900,000 |
| | Total Transfers | \$0 | \$602,481 | \$0 | \$0 | \$900,000 |
| 560620 | Buildings | \$0 | \$0 | \$12,000 | \$12,000 | \$15,000 |
| 560630 | Infrastructure | \$38,662 | \$2,945 | \$0 | \$0 | \$0 |
| 560631 | Improvements | \$14,310 | \$23,563 | \$0 | \$0 | \$0 |
| 560640 | Machinery & Equipment | \$92,719 | \$90,681 | \$22,000 | \$25,176 | \$7,700 |
| 560641 | Mach & Equip - Vehicles | \$0 | \$63,754 | \$8,500 | \$8,712 | \$0 |
| 560642 | Mach & Equip - Data Proc | \$0 | \$0 | \$4,950 | \$4,950 | \$0 |
| 560643 | Mach & Equip - Furn/Office | \$1,934 | \$0 | \$0 | \$0 | \$0 |
| 560650 | Construction In Progress | \$86,224 | \$212,970 | \$195,500 | \$289,055 | \$139,600 |
| | Total Capital | \$233,849 | \$393,913 | \$242,950 | \$339,893 | \$162,300 |
| | TOTAL PARKS & RECREATION | \$2,018,841 | \$2,905,721 | \$2,081,575 | \$2,251,763 | \$3,076,692 |

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 15/16 Actual</u> | <u>FY 16/17 Actual</u> | <u>Original FY 17/18 Budget</u> | <u>Revised FY 17/18 Budget</u> | <u>FY 18/19 Budget</u> |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$133,961 | \$133,036 | \$131,574 | \$131,574 | \$109,947 |
| 510140 | Overtime | \$1,362 | \$1,493 | \$825 | \$825 | \$0 |
| 510900 | Reimbursements | \$0 | \$0 | \$0 | \$4,587 | \$0 |
| 520200 | FICA | \$9,607 | \$9,386 | \$10,200 | \$10,200 | \$8,416 |
| 520220 | Pension DB | \$43,155 | \$51,239 | \$30,889 | \$32,280 | \$32,247 |
| 520225 | Pension DC | \$890 | \$3,038 | \$3,015 | \$3,015 | \$1,027 |
| 520230 | Health Insurance | \$24,137 | \$38,976 | \$42,505 | \$42,505 | \$23,947 |
| 520240 | Workers' Comp | \$177 | \$381 | \$225 | \$225 | \$200 |
| | Total Payroll | \$213,289 | \$237,549 | \$219,233 | \$225,211 | \$175,784 |
| 530343 | Other Svcs - Banking | \$567 | \$0 | \$1,200 | \$1,200 | \$1,845 |
| 530411 | Communication - Phone | \$1,201 | \$1,145 | \$1,200 | \$1,200 | \$240 |
| 545100 | R&M Buildings | \$285 | \$355 | \$375 | \$375 | \$295 |
| 550510 | Office | \$976 | \$1,552 | \$2,200 | \$2,200 | \$1,795 |
| 550525 | Operating - Small Tools | \$519 | \$620 | \$700 | \$700 | \$700 |
| 555400 | Travel & Per Diem | \$145 | \$150 | \$150 | \$150 | \$150 |
| 555420 | Postage / Freight | \$64 | \$19 | \$75 | \$75 | \$75 |
| 555442 | Rent / Lease - Equipment | \$2,188 | \$2,215 | \$2,500 | \$2,500 | \$2,400 |
| 555470 | Printing / Binding | \$1,048 | \$488 | \$1,185 | \$1,185 | \$945 |
| 555540 | Dues/Reg/Pub | \$635 | \$465 | \$660 | \$660 | \$330 |
| 555550 | Training | \$700 | \$785 | \$810 | \$310 | \$610 |
| | Total Operating | \$8,328 | \$7,794 | \$11,055 | \$10,555 | \$9,385 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560643 | Mach & Equip - Furn/Office | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL | \$221,617 | \$245,343 | \$230,288 | \$235,766 | \$185,169 |

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

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 15/16 Actual</u> | <u>FY 16/17 Actual</u> | <u>Original FY 17/18 Budget</u> | <u>Revised FY 17/18 Budget</u> | <u>FY 18/19 Budget</u> |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$107,115 | \$40,012 | \$142,109 | \$0 | \$0 |
| 510140 | Overtime | \$2,895 | \$3,039 | \$641 | \$0 | \$0 |
| 510900 | Reimbursements | \$0 | \$0 | \$0 | \$0 | \$0 |
| 520200 | FICA | \$8,402 | \$3,279 | \$10,994 | \$0 | \$0 |
| 520220 | Pension DB | \$14,078 | \$12,910 | \$11,366 | \$0 | \$0 |
| 520225 | Pension DC | \$0 | \$0 | \$48 | \$0 | \$0 |
| 520230 | Health Insurance | \$8,520 | \$10,475 | \$12,279 | \$0 | \$0 |
| 520240 | Workers' Comp | \$3,086 | \$1,936 | \$4,270 | \$0 | \$0 |
| | Total Payroll | \$144,096 | \$71,651 | \$181,707 | \$0 | \$0 |
| 530315 | Pre/Post Employment | \$74 | \$352 | \$369 | \$369 | \$363 |
| 530411 | Communication - Phone | \$764 | \$963 | \$780 | \$780 | \$300 |
| 550525 | Operating - Small Tools | \$354 | \$380 | \$400 | \$400 | \$400 |
| 550526 | Operating - Software | \$0 | \$0 | \$50 | \$50 | \$0 |
| 550527 | Operating - Apparel | \$269 | \$564 | \$635 | \$635 | \$635 |
| 555482 | Promo - Programs | \$7,999 | \$6,307 | \$8,000 | \$8,000 | \$0 |
| 555540 | Dues/Reg/Pub | \$160 | \$175 | \$160 | \$160 | \$160 |
| 555550 | Training | \$100 | \$170 | \$225 | \$225 | \$225 |
| | Total Operating | \$9,720 | \$8,911 | \$10,619 | \$10,619 | \$2,083 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL | \$153,816 | \$80,562 | \$192,326 | \$10,619 | \$2,083 |

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 15/16 Actual</u> | <u>FY 16/17 Actual</u> | <u>Original FY 17/18 Budget</u> | <u>Revised FY 17/18 Budget</u> | <u>FY 18/19 Budget</u> |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| | Total Payroll | \$0 | \$0 | \$0 | \$0 | \$0 |
| 550520 | Operating | \$2,492 | \$0 | \$0 | \$0 | \$0 |
| 550525 | Operating - Small Tools | \$2,265 | \$5,920 | \$5,800 | \$5,800 | \$5,800 |
| 555420 | Postage / Freight | \$6 | \$0 | \$50 | \$50 | \$0 |
| 555470 | Printing / Binding | \$358 | \$0 | \$600 | \$600 | \$0 |
| 555482 | Promo - Programs | \$16,745 | \$18,719 | \$16,170 | \$16,170 | \$16,170 |
| | Total Operating | \$21,866 | \$24,639 | \$22,620 | \$22,620 | \$21,970 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560640 | Machinery & Equipment | \$10,430 | \$4,319 | \$0 | \$3,176 | \$0 |
| | Total Capital | \$10,430 | \$4,319 | \$0 | \$3,176 | \$0 |
| | TOTAL | \$32,296 | \$28,958 | \$22,620 | \$25,796 | \$21,970 |

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

| Account Number | Description of Expenditure | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|----------------|-------------------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| 510100 | Base Wages/Salaries | \$209,310 | \$303,345 | \$148,739 | \$290,848 | \$386,393 |
| 510140 | Overtime | \$6,062 | \$6,265 | \$6,800 | \$7,441 | \$7,440 |
| 510900 | Reimbursements | (\$1,146) | (\$81) | \$0 | \$3,115 | \$0 |
| 520200 | FICA | \$16,030 | \$23,199 | \$11,980 | \$22,974 | \$28,146 |
| 520220 | Pension DB | \$42,729 | \$40,667 | \$23,400 | \$36,332 | \$43,861 |
| 520225 | Pension DC | \$3,214 | \$4,765 | \$5,265 | \$5,313 | \$3,262 |
| 520230 | Health Insurance | \$38,124 | \$59,708 | \$64,260 | \$76,539 | \$69,239 |
| 520240 | Workers' Comp | \$5,592 | \$9,983 | \$4,638 | \$8,908 | \$13,745 |
| | Total Payroll | \$319,915 | \$447,851 | \$265,082 | \$451,470 | \$552,086 |
| 530314 | Consulting | \$1,880 | \$0 | \$0 | \$0 | \$0 |
| 530315 | Pre/Post Employment | \$766 | \$619 | \$369 | \$369 | \$363 |
| 530341 | Other Svcs - Contract / Admin | \$0 | \$3,696 | \$0 | \$0 | \$139,877 |
| 530342 | Other Svcs - Maint / Licenses | \$3,672 | \$4,682 | \$2,850 | \$2,850 | \$4,335 |
| 530411 | Communication - Phone | \$913 | \$877 | \$960 | \$960 | \$480 |
| 540430 | Utilities | \$64,436 | \$68,385 | \$71,148 | \$65,000 | \$70,788 |
| 545100 | R&M Buildings | \$26,408 | \$33,963 | \$38,730 | \$43,330 | \$12,500 |
| 545270 | R&M Infra - Grounds | \$365,398 | \$374,097 | \$417,240 | \$406,805 | \$366,700 |
| 545300 | R&M Mach & Equip | \$31,106 | \$26,103 | \$23,000 | \$22,900 | \$20,000 |
| 545310 | R&M M&E - Vehicles | \$5,051 | \$3,695 | \$4,200 | \$5,802 | \$5,400 |
| 550520 | Operating | \$1,688 | \$3,574 | \$4,350 | \$4,350 | \$4,495 |
| 550522 | Operating - Tires / Filters | \$1,395 | \$1,595 | \$1,500 | \$2,100 | \$1,500 |
| 550523 | Operating - Janitorial | \$13,346 | \$11,325 | \$10,400 | \$10,400 | \$11,585 |
| 550524 | Operating - Chemicals | \$1,887 | \$1,871 | \$2,000 | \$2,000 | \$2,000 |
| 550525 | Operating - Small Tools | \$15,492 | \$17,680 | \$16,204 | \$15,904 | \$16,204 |
| 550527 | Operating - Apparel | \$2,288 | \$3,249 | \$2,600 | \$2,600 | \$2,600 |
| 552000 | Fuel | \$11,190 | \$13,243 | \$11,550 | \$11,550 | \$15,179 |
| 555400 | Travel & Per Diem | \$94 | \$203 | \$100 | \$100 | \$0 |
| 555442 | Rent / Lease - Equipment | \$4,013 | \$10,761 | \$8,900 | \$8,900 | \$9,916 |
| 555480 | Promotional / Advertising | \$129 | \$0 | \$0 | \$10,000 | \$0 |
| 555540 | Dues/Reg/Pub | \$510 | \$595 | \$785 | \$785 | \$785 |
| 555550 | Training | \$410 | \$290 | \$600 | \$600 | \$600 |
| | Total Operating | \$552,072 | \$580,503 | \$617,486 | \$617,305 | \$685,307 |
| 591153 | To Park Impact | \$0 | \$47,481 | \$0 | \$0 | \$0 |
| 591303 | To Public Facilities CP Fund | \$0 | \$555,000 | \$0 | \$0 | \$900,000 |
| | Total Transfers | \$0 | \$602,481 | \$0 | \$0 | \$900,000 |
| 560620 | Buildings | \$0 | \$0 | \$12,000 | \$12,000 | \$15,000 |
| 560630 | Infrastructure | \$38,662 | \$2,945 | \$0 | \$0 | \$0 |
| 560631 | Improvements | \$6,795 | \$23,563 | \$0 | \$0 | \$0 |
| 560640 | Machinery & Equipment | \$76,909 | \$84,694 | \$22,000 | \$22,000 | \$7,700 |
| 560641 | Mach & Equip - Vehicles | \$0 | \$63,754 | \$8,500 | \$8,712 | \$0 |
| 560642 | Mach & Equip - Data Proc | \$0 | \$0 | \$4,950 | \$4,950 | \$0 |
| 560650 | Construction In Progress | \$86,224 | \$212,970 | \$195,500 | \$289,055 | \$139,600 |
| | Total Capital | \$208,590 | \$387,926 | \$242,950 | \$336,717 | \$162,300 |
| | TOTAL | \$1,080,577 | \$2,018,761 | \$1,125,518 | \$1,405,492 | \$2,299,693 |

| | | | |
|--------------------------------------|----------|--------------------------------------|-----------|
| Buildings: | | CIP: | |
| Exterior renovation - maint building | \$15,000 | Central Winds Park entrance sign | \$75,000 |
| | | Restrooms (Torcaso / Sunshine / CWP) | \$36,000 |
| Machinery & Equipment: | | Senior Center restrooms | \$16,000 |
| Digital gas pump | \$5,000 | Therapy Pool - tile locker room | \$12,600 |
| Mavic Pro security camera | \$1,700 | | \$139,600 |
| Hopper | \$1,000 | | |
| | \$7,700 | | |

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 15/16 Actual</u> | <u>FY 16/17 Actual</u> | <u>Original FY 17/18 Budget</u> | <u>Revised FY 17/18 Budget</u> | <u>FY 18/19 Budget</u> |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$125,093 | \$104,438 | \$96,858 | \$125,635 | \$105,355 |
| 510140 | Overtime | \$3,089 | \$2,753 | \$1,800 | \$1,800 | \$1,800 |
| 510900 | Reimbursements | \$0 | (\$128) | \$0 | \$0 | \$0 |
| 520200 | FICA | \$9,762 | \$7,966 | \$7,600 | \$9,801 | \$8,201 |
| 520220 | Pension DB | \$17,639 | \$17,697 | \$15,540 | \$16,240 | \$16,823 |
| 520225 | Pension DC | \$1,128 | \$701 | \$1,835 | \$1,835 | \$1,999 |
| 520230 | Health Insurance | \$8,842 | \$17,798 | \$34,784 | \$34,784 | \$30,625 |
| 520240 | Workers' Comp | \$2,118 | \$2,152 | \$1,629 | \$2,330 | \$2,134 |
| | Total Payroll | \$167,671 | \$153,377 | \$160,046 | \$192,425 | \$166,937 |
| 530315 | Pre/Post Employment | \$439 | \$277 | \$812 | \$812 | \$787 |
| 530342 | Other Svcs - Maint / Licenses | \$0 | \$0 | \$0 | \$0 | \$1,065 |
| 530411 | Communication - Phone | \$1,360 | \$1,160 | \$0 | \$0 | \$960 |
| 540430 | Utilities | \$10,026 | \$9,735 | \$0 | \$6,148 | \$10,000 |
| 545100 | R&M Buildings | \$4,845 | \$3,278 | \$1,380 | \$1,380 | \$3,900 |
| 545270 | R&M Infra - Grounds | \$0 | \$0 | \$1,000 | \$0 | \$1,000 |
| 545300 | R&M Mach & Equip | \$500 | \$685 | \$875 | \$875 | \$2,000 |
| 550510 | Office | \$391 | \$283 | \$400 | \$400 | \$840 |
| 550520 | Operating | \$426 | \$257 | \$500 | \$500 | \$900 |
| 550523 | Operating - Janitorial | \$953 | \$1,177 | \$1,000 | \$1,000 | \$1,216 |
| 550525 | Operating - Small Tools | \$478 | \$388 | \$840 | \$840 | \$1,030 |
| 555470 | Printing / Binding | \$720 | \$860 | \$720 | \$720 | \$700 |
| 555480 | Promotional / Advertising | \$2,641 | \$2,833 | \$2,600 | \$2,600 | \$10,440 |
| 555482 | Promo - Programs | \$39,075 | \$34,268 | \$60,000 | \$38,321 | \$75,500 |
| 555540 | Dues/Reg/Pub | \$160 | \$320 | \$435 | \$435 | \$510 |
| 555550 | Training | \$100 | \$340 | \$350 | \$350 | \$440 |
| | Total Operating | \$62,114 | \$55,861 | \$70,912 | \$54,381 | \$111,288 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560631 | Improvements | \$1,092 | \$0 | \$0 | \$0 | \$0 |
| 560640 | Machinery & Equipment | \$2,690 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$3,782 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL | \$233,567 | \$209,238 | \$230,958 | \$246,806 | \$278,225 |

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 15/16 Actual</u> | <u>FY 16/17 Actual</u> | <u>Original FY 17/18 Budget</u> | <u>Revised FY 17/18 Budget</u> | <u>FY 18/19 Budget</u> |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510100 | Base Wages/Salaries | \$102,469 | \$106,350 | \$103,609 | \$103,609 | \$110,961 |
| 510140 | Overtime | \$861 | \$2,478 | \$1,001 | \$1,001 | \$1,001 |
| 510900 | Reimbursements | (\$2,878) | \$0 | \$0 | \$0 | \$0 |
| 520200 | FICA | \$7,548 | \$7,940 | \$8,060 | \$8,060 | \$8,570 |
| 520230 | Health Insurance | \$31,628 | \$30,042 | \$32,845 | \$32,845 | \$28,106 |
| 520240 | Workers' Comp | \$2,730 | \$3,311 | \$3,119 | \$3,119 | \$3,915 |
| 520250 | Unemployment | \$0 | \$0 | \$0 | \$0 | \$0 |
| 520220 | Pension DB | \$11,072 | \$10,855 | \$9,529 | \$9,958 | \$10,268 |
| 520225 | Pension DC | \$2,795 | \$2,271 | \$2,282 | \$2,282 | \$2,300 |
| | Total Payroll | \$156,225 | \$163,247 | \$160,445 | \$160,874 | \$165,121 |
| 530315 | Pre/Post Employment | \$70 | \$0 | \$148 | \$348 | \$242 |
| 530341 | Other Svcs - Contract / Admin | \$15,207 | \$24,287 | \$21,600 | \$21,600 | \$20,607 |
| 530411 | Communication - Phone | \$440 | \$480 | \$0 | \$0 | \$0 |
| 540430 | Utilities | \$46,168 | \$47,725 | \$45,000 | \$45,000 | \$48,600 |
| 545100 | R&M Buildings | \$8,441 | \$19,823 | \$9,945 | \$12,310 | \$15,215 |
| 545270 | R&M Infra - Grounds | \$675 | \$0 | \$1,000 | \$1,000 | \$1,000 |
| 545300 | R&M Mach & Equip | \$6,237 | \$8,074 | \$6,625 | \$6,840 | \$4,300 |
| 550510 | Office | \$322 | \$1,181 | \$1,580 | \$1,580 | \$1,580 |
| 550520 | Operating | \$263 | \$521 | \$600 | \$600 | \$600 |
| 550523 | Operating - Janitorial | \$3,990 | \$3,217 | \$3,500 | \$3,500 | \$3,500 |
| 550524 | Operating - Chemicals | \$1,792 | \$1,429 | \$1,500 | \$1,500 | \$1,500 |
| 550525 | Operating - Small Tools | \$1,874 | \$2,191 | \$4,150 | \$4,150 | \$3,725 |
| 550527 | Operating - Apparel | \$800 | \$800 | \$1,500 | \$865 | \$1,500 |
| 555470 | Printing / Binding | \$174 | \$128 | \$760 | \$760 | \$550 |
| 555540 | Dues/Reg/Pub | \$1,142 | \$1,439 | \$1,047 | \$1,047 | \$1,047 |
| 555550 | Training | \$295 | \$285 | \$465 | \$465 | \$465 |
| | Total Operating | \$87,890 | \$111,580 | \$99,420 | \$101,565 | \$104,431 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560631 | Improvements | \$6,423 | \$0 | \$0 | \$0 | \$0 |
| 560640 | Machinery & Equipment | \$2,690 | \$1,668 | \$0 | \$0 | \$0 |
| 560643 | Mach & Equip - Furn/Office | \$1,934 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$11,047 | \$1,668 | \$0 | \$0 | \$0 |
| | TOTAL | \$255,162 | \$276,495 | \$259,865 | \$262,439 | \$269,552 |

| <u>Account Number</u> | <u>Description of Expenditure</u> | <u>FY 15/16 Actual</u> | <u>FY 16/17 Actual</u> | <u>Original FY 17/18 Budget</u> | <u>Revised FY 17/18 Budget</u> | <u>FY 18/19 Budget</u> |
|-----------------------|-----------------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| 510140 | Overtime - Public Safety | \$0 | \$0 | \$10,000 | \$10,000 | \$10,000 |
| | Total Payroll | \$0 | \$0 | \$10,000 | \$10,000 | \$10,000 |
| 555480 | Promotional / Advertising | \$41,806 | \$46,364 | \$10,000 | \$54,845 | \$10,000 |
| | Total Operating | \$41,806 | \$46,364 | \$10,000 | \$54,845 | \$10,000 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL | \$41,806 | \$46,364 | \$20,000 | \$64,845 | \$20,000 |

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GOVERNMENTAL FUNDS

Budget Data

(exclusive of General Fund)

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| | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|---|---------------------|---------------------|--------------------------------|-------------------------------|---------------------|
| Special Revenue Funds | | | | | |
| 101 Police Education | \$8,687 | \$6,274 | \$6,650 | \$6,650 | \$5,625 |
| 102 Special Law Enf. Trust - Local | \$17,541 | \$1,137 | \$25 | \$4,525 | \$175 |
| 103 Special Law Enf. Trust - Federal | \$54,509 | \$12,225 | \$100 | \$31,350 | \$100 |
| 120 Transportation Improvement | \$660,768 | \$746,223 | \$648,329 | \$648,329 | \$682,000 |
| 121 Infrastructure Surtax | \$3,930,524 | \$2,170,172 | \$2,459,786 | \$2,115,000 | \$2,661,786 |
| 130 Solid Waste/Recycling | \$2,542,469 | \$3,091,399 | \$2,557,358 | \$2,557,358 | \$2,676,359 |
| 140 Arbor | \$22,577 | \$155,131 | \$18,250 | \$106,900 | \$21,000 |
| 150 Transportation Impact Fee | \$274,584 | \$792,855 | \$2,400 | \$69,000 | \$4,250 |
| 151 Police Impact Fee | \$47,456 | \$324,888 | \$1,900 | \$9,400 | \$5,000 |
| 152 Fire Impact Fee | \$109,123 | \$580,172 | \$11,000 | \$16,950 | \$25,000 |
| 153 Park Impact Fee | \$132,219 | \$833,867 | \$3,800 | \$29,800 | \$12,000 |
| | \$7,800,457 | \$8,714,343 | \$5,709,598 | \$5,595,262 | \$6,093,295 |
| Special Assessment Funds - TLBD/Tuscawilla III | | | | | |
| 160 TLBD Maintenance | \$513,150 | \$514,564 | \$508,424 | \$510,285 | \$510,049 |
| 162 Tuscawilla Phase III | \$12,291 | \$12,266 | \$12,197 | \$12,197 | \$12,262 |
| 261 TLBD Debt Service | \$140,809 | \$140,071 | \$139,075 | \$139,075 | \$139,655 |
| 262 TLBD Phase II Debt Service | \$26,596 | \$26,479 | \$0 | \$15 | \$0 |
| | \$692,846 | \$693,380 | \$659,696 | \$661,572 | \$661,966 |
| Special Assessment Funds - Oak Forest | | | | | |
| 161 Oak Forest Maintenance | \$56,552 | \$56,488 | \$56,025 | \$56,025 | \$56,725 |
| 260 Oak Forest Debt Service | \$52,548 | \$52,403 | \$0 | \$0 | \$50 |
| | \$109,100 | \$108,891 | \$56,025 | \$56,025 | \$56,775 |
| Debt Service Funds | | | | | |
| 201 2003/2014 Debt Service | \$803,334 | \$837,182 | \$832,000 | \$832,000 | \$10,000 |
| 202 1999/2011 Debt Service | \$225,845 | \$236,893 | \$236,750 | \$236,750 | \$1,281,500 |
| 240 Central Winds G.O. Debt Service | \$210,938 | \$1,217,914 | \$124,198 | \$124,198 | \$110,849 |
| | \$1,240,117 | \$2,291,989 | \$1,192,948 | \$1,192,948 | \$1,402,349 |
| Capital Project Funds | | | | | |
| 301 1999 Construction | \$6,169 | \$16,371 | \$214,000 | \$2,000 | \$219,200 |
| 302 Revolving Rehab | \$7,555 | \$6,835 | \$5,400 | \$5,400 | \$12,000 |
| 303 Perk Up Parks | \$62,624 | \$555,000 | \$0 | \$0 | \$3,907,800 |
| 304 Utility/Public Works Facility | \$6,342 | \$1,602 | \$0 | \$313 | \$0 |
| 305 Excellence in Cust Svc Initiative | \$1,191,483 | \$4,431 | \$100,000 | \$315,349 | \$106,800 |
| | \$1,274,173 | \$584,239 | \$319,400 | \$323,062 | \$4,245,800 |
| TOTAL GOVERNMENTAL FUNDS - SOURCES | \$11,116,693 | \$12,392,842 | \$7,937,667 | \$7,828,869 | \$12,460,185 |

| | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|--|--------------------|---------------------|--------------------------------|-------------------------------|---------------------|
| Special Revenue Funds | | | | | |
| 101 Police Education | \$7,579 | \$1,354 | \$0 | \$0 | \$7,800 |
| 102 Special Law Enf. Trust - Local | \$9,459 | \$11,003 | \$9,300 | \$9,300 | \$20,150 |
| 103 Special Law Enf. Trust - Federal | \$44,349 | \$33,625 | \$35,303 | \$35,303 | \$40,289 |
| 120 Transportation Improvement | \$871,729 | \$564,808 | \$886,670 | \$886,670 | \$1,036,600 |
| 121 Infrastructure Surtax | \$2,417,863 | \$1,572,859 | \$4,671,000 | \$1,592,110 | \$4,419,000 |
| 130 Solid Waste/Recycling | \$2,606,604 | \$3,197,387 | \$2,713,941 | \$3,388,941 | \$2,851,849 |
| 140 Arbor | \$49,896 | \$87,404 | \$103,870 | \$124,520 | \$287,813 |
| 150 Transportation Impact Fee | \$916,552 | \$1,142,361 | \$901,000 | \$251,000 | \$851,000 |
| 151 Police Impact Fee | \$50,672 | \$12,400 | \$0 | \$0 | \$0 |
| 152 Fire Impact Fee | \$0 | \$0 | \$0 | \$0 | \$0 |
| 153 Park Impact Fee | \$157,419 | \$156,282 | \$250,000 | \$400,000 | \$550,000 |
| | \$7,132,122 | \$6,779,483 | \$9,571,084 | \$6,687,844 | \$10,064,501 |
| Special Assessment Funds - TLBD/Tusawilla III | | | | | |
| 160 TLBD Maintenance | \$515,977 | \$569,964 | \$555,844 | \$555,844 | \$540,417 |
| 162 Tusawilla Phase III | \$9,861 | \$13,776 | \$13,960 | \$13,960 | \$14,169 |
| 261 TLBD Debt Service | \$188,557 | \$158,144 | \$190,322 | \$190,322 | \$139,605 |
| 262 TLBD Phase II Debt Service | \$32,786 | \$41,276 | \$0 | \$1,861 | \$0 |
| | \$747,181 | \$783,160 | \$760,126 | \$761,987 | \$694,191 |
| Special Assessment Funds - Oak Forest | | | | | |
| 161 Oak Forest Maintenance | \$50,970 | \$44,724 | \$62,896 | \$62,896 | \$54,763 |
| 260 Oak Forest Debt Service | \$58,969 | \$47,666 | \$2,500 | \$2,500 | \$5,947 |
| | \$109,939 | \$92,390 | \$65,396 | \$65,396 | \$60,710 |
| Debt Service Funds | | | | | |
| 201 2003/2014 Debt Service | \$840,085 | \$837,159 | \$833,940 | \$833,940 | \$838,160 |
| 202 1999/2011 Debt Service | \$218,407 | \$219,559 | \$236,817 | \$236,817 | \$671,445 |
| 240 Central Winds G.O. Debt Service | \$201,050 | \$2,383,960 | \$123,500 | \$123,500 | \$105,000 |
| | \$1,259,542 | \$3,440,678 | \$1,194,257 | \$1,194,257 | \$1,614,605 |
| Capital Project Funds | | | | | |
| 301 1999 Construction | \$69,591 | \$29,165 | \$1,035,000 | \$20,000 | \$1,015,000 |
| 302 Revolving Rehab | \$0 | \$0 | \$0 | \$0 | \$0 |
| 303 Perk Up Parks | \$28,025 | \$20,665 | \$0 | \$0 | \$4,400,000 |
| 304 Utility/Public Works Facility | \$453,177 | \$300,207 | \$104,000 | \$194,349 | \$0 |
| 305 Excellence in Cust Svc Initiative | \$100,625 | \$22,062 | \$337,228 | \$501,177 | \$140,000 |
| | \$651,418 | \$372,099 | \$1,476,228 | \$715,526 | \$5,555,000 |
| TOTAL GOVERNMENTAL FUNDS - APPLICATIONS | | | | | |
| | \$9,900,202 | \$11,467,810 | \$13,067,091 | \$9,425,010 | \$17,989,007 |
| CHANGE IN FUND BALANCE - GOVERNMENTAL FUNDS (exclusive of General Fund) | | | | | |
| FUND BALANCE - October 1 | 17,861,679 | 19,078,170 | 16,061,716 | 18,918,202 | 17,322,061 |
| Appropriation TO (FROM) Fund Balance | \$1,216,491 | \$925,032 | (\$5,129,424) | (\$1,596,141) | (\$5,528,822) |
| FUND BALANCE - September 30 | 19,078,170 | 20,003,202 | 10,932,292 | 17,322,061 | 11,793,239 |

| | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|---------------------------|---------------------|---------------------|--------------------------------|-------------------------------|---------------------|
| Sources | | | | | |
| Revenues | \$8,832,569 | \$10,220,361 | \$6,560,667 | \$6,566,659 | \$7,058,185 |
| Transfers In | \$2,284,124 | \$2,172,481 | \$1,377,000 | \$1,262,210 | \$5,402,000 |
| Total Sources | \$11,116,693 | \$12,392,842 | \$7,937,667 | \$7,828,869 | \$12,460,185 |
| Applications | | | | | |
| Personal Services | \$0 | \$0 | \$0 | \$0 | \$0 |
| Operating Expenses | \$3,425,468 | \$4,143,753 | \$4,268,524 | \$4,728,951 | \$3,985,348 |
| Debt | \$1,472,038 | \$3,642,132 | \$1,325,389 | \$1,325,389 | \$1,743,053 |
| Transfers | \$395,185 | \$347,122 | \$524,630 | \$409,840 | \$3,385,655 |
| Capital Outlay | \$4,607,511 | \$3,334,803 | \$6,948,548 | \$2,960,830 | \$8,874,951 |
| Total Applications | \$9,900,202 | \$11,467,810 | \$13,067,091 | \$9,425,010 | \$17,989,007 |

| Account Number | Account Description | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|-------------------------------|---|-----------------|-----------------|--------------------------|-------------------------|------------------|
| SOURCES | | | | | | |
| 351500 | Traffic | \$8,639 | \$6,206 | \$6,600 | \$6,600 | \$5,400 |
| 361100/361300 | Investment | \$48 | \$68 | \$50 | \$50 | \$225 |
| | Total Revenues | \$8,687 | \$6,274 | \$6,650 | \$6,650 | \$5,625 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCES | \$8,687 | \$6,274 | \$6,650 | \$6,650 | \$5,625 |
| APPLICATIONS | | | | | | |
| 555550 | Training | \$7,579 | \$1,354 | \$0 | \$0 | \$7,800 |
| | Total Operating | \$7,579 | \$1,354 | \$0 | \$0 | \$7,800 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL APPLICATIONS | \$7,579 | \$1,354 | \$0 | \$0 | \$7,800 |
| CHANGE IN FUND BALANCE | | | | | | |
| | FUND BALANCE - October 1 | \$7,069 | \$8,177 | \$7,786 | \$13,097 | \$19,747 |
| | Appropriation TO (FROM) Fund Balance | \$1,108 | \$4,920 | \$6,650 | \$6,650 | (\$2,175) |
| | FUND BALANCE - September 30 | \$8,177 | \$13,097 | \$14,436 | \$19,747 | \$17,572 |

CITY OF WINTER SPRINGS
Fiscal Year 2018-2019 Budget

Sp Law Enforcement Trust (Local) 102

| Account Number | Account Description | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|-------------------------------|---|-----------------|------------------|--------------------------|-------------------------|-------------------|
| SOURCES | | | | | | |
| 358200 | Confiscated Local Law Enf | \$17,294 | \$973 | \$0 | \$4,500 | \$0 |
| 364100 | Auction Proceeds | \$0 | \$0 | \$0 | \$0 | \$0 |
| 361100/361300 | Investment | \$247 | \$164 | \$25 | \$25 | \$175 |
| | Total Revenues | \$17,541 | \$1,137 | \$25 | \$4,525 | \$175 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCES | \$17,541 | \$1,137 | \$25 | \$4,525 | \$175 |
| APPLICATIONS | | | | | | |
| 530311 | Legal | \$5,135 | \$2,158 | \$5,000 | \$0 | \$2,500 |
| 550525 | Operating - Small Tools | \$3,461 | \$2,552 | \$1,300 | \$650 | \$14,650 |
| 555490 | Not Otherwise Classified | \$863 | \$860 | \$3,000 | \$0 | \$3,000 |
| 555550 | Training | \$0 | \$5,433 | \$0 | \$0 | \$0 |
| | Total Operating | \$9,459 | \$11,003 | \$9,300 | \$650 | \$20,150 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560640 | Machinery & Equipment | \$0 | \$0 | \$0 | \$8,650 | \$0 |
| | Total Capital | \$0 | \$0 | \$0 | \$8,650 | \$0 |
| | TOTAL APPLICATIONS | \$9,459 | \$11,003 | \$9,300 | \$9,300 | \$20,150 |
| CHANGE IN FUND BALANCE | | | | | | |
| | FUND BALANCE - October 1 | \$27,058 | \$35,140 | \$9,307 | \$25,274 | \$20,499 |
| | Appropriation TO (FROM) Fund Balance | \$8,082 | (\$9,866) | (\$9,275) | (\$4,775) | (\$19,975) |
| | FUND BALANCE - September 30 | \$35,140 | \$25,274 | \$32 | \$20,499 | \$524 |

| Account Number | Account Description | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|-------------------------------|---|-----------------|-------------------|--------------------------|-------------------------|-------------------|
| SOURCES | | | | | | |
| 337200 | Grant - Public Safety | \$2,247 | \$0 | \$0 | \$0 | \$0 |
| 355001 | Department of Treasury | \$2,111 | \$0 | \$0 | \$0 | \$0 |
| 355002 | Department of Justice | \$49,820 | \$11,914 | \$0 | \$31,250 | \$0 |
| 361100/361300 | Investment | \$331 | \$311 | \$100 | \$100 | \$100 |
| | Total Revenues | \$54,509 | \$12,225 | \$100 | \$31,350 | \$100 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCES | \$54,509 | \$12,225 | \$100 | \$31,350 | \$100 |
| APPLICATIONS | | | | | | |
| 545300 | R&M Mach & Equip | \$0 | \$5,585 | \$0 | \$0 | \$0 |
| 550520 | Operating | \$7,500 | \$2,500 | \$2,500 | \$2,500 | \$3,750 |
| 550525 | Operating - Small Tools | \$18,684 | \$2,248 | \$15,953 | \$15,953 | \$6,235 |
| 555550 | Training | \$13,670 | \$5,201 | \$10,500 | \$5,500 | \$0 |
| | Total Operating | \$39,854 | \$15,534 | \$28,953 | \$23,953 | \$9,985 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560640 | Machinery & Equipment | \$4,495 | \$18,091 | \$6,350 | \$11,350 | \$10,304 |
| 560650 | Construction In Progress | \$0 | \$0 | \$0 | \$0 | \$20,000 |
| | Total Capital | \$4,495 | \$18,091 | \$6,350 | \$11,350 | \$30,304 |
| | TOTAL APPLICATIONS | \$44,349 | \$33,625 | \$35,303 | \$35,303 | \$40,289 |
| CHANGE IN FUND BALANCE | | | | | | |
| | FUND BALANCE - October 1 | \$58,616 | \$68,776 | \$35,478 | \$47,376 | \$43,423 |
| | Appropriation TO (FROM) Fund Balance | \$10,160 | (\$21,400) | (\$35,203) | (\$3,953) | (\$40,189) |
| | FUND BALANCE - September 30 | \$68,776 | \$47,376 | \$275 | \$43,423 | \$3,234 |

| | | | |
|-------------------------|----------------|-------------------------------------|----------|
| Mach & Equip: | | CIP: | |
| Patrol shields (8) | \$8,904 | Headquarters - building renovations | \$20,000 |
| Mavic Pro 3 Axis camera | <u>\$1,400</u> | | |
| | \$10,304 | | |

| Account Number | Account Description | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|-------------------------------|---|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| SOURCES | | | | | | |
| 312410 | 1st Loc Op Fuel | \$611,714 | \$628,639 | \$600,000 | \$600,000 | \$625,000 |
| 344900 | Other | \$334 | \$0 | \$0 | \$0 | \$0 |
| 344920 | Traffic Signal | \$27,664 | \$40,813 | \$41,829 | \$41,829 | \$42,000 |
| 364100 | Auction Proceeds | \$0 | \$331 | \$0 | \$0 | \$0 |
| 369301 | Settlement Insurance Proceeds | \$9,637 | \$65,704 | \$0 | \$0 | \$0 |
| 361100/361300 | Investment | \$11,419 | \$10,736 | \$6,500 | \$6,500 | \$15,000 |
| 369301 | Settlement Insurance Proceeds | \$9,637 | \$65,704 | \$0 | \$0 | \$0 |
| | Total Revenues | \$660,768 | \$746,223 | \$648,329 | \$648,329 | \$682,000 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCES | \$660,768 | \$746,223 | \$648,329 | \$648,329 | \$682,000 |
| APPLICATIONS | | | | | | |
| 530314 | Consulting | \$0 | \$0 | \$1,000 | \$1,000 | \$1,000 |
| 540430 | Utilities | \$8,059 | \$7,915 | \$10,000 | \$10,000 | \$10,000 |
| 545270 | R&M Infra - Grounds | \$3,632 | \$4,379 | \$11,000 | \$11,000 | \$11,000 |
| 545300 | R&M Mach & Equip | \$11,990 | \$22,334 | \$18,500 | \$18,500 | \$13,500 |
| 545400 | R&M Transportation | \$0 | \$0 | \$25,000 | \$25,000 | \$25,000 |
| 545410 | R&M Trans - Roads | \$2,946 | \$2,857 | \$20,000 | \$20,000 | \$6,000 |
| 545411 | R&M Trans - Striping | \$227 | \$11,190 | \$15,000 | \$15,000 | \$15,000 |
| 545412 | R&M Trans - Traffic Control | \$76,080 | \$106,953 | \$64,500 | \$64,500 | \$64,500 |
| 545420 | R&M Trans - Sidewalks | \$46,758 | \$108,164 | \$230,750 | \$230,750 | \$173,500 |
| 550525 | Operating - Small Tools | \$2,911 | \$2,347 | \$4,000 | \$4,000 | \$10,750 |
| 550526 | Operating - Software | \$0 | \$0 | \$0 | \$0 | \$1,870 |
| 580820 | Metroplan Funding Agreement | \$2,817 | \$2,784 | \$3,000 | \$3,000 | \$2,780 |
| 555480 | Promotional / Advertising | \$393 | \$283 | \$450 | \$450 | \$0 |
| | Total Operating | \$155,813 | \$269,206 | \$403,200 | \$403,200 | \$334,900 |
| 591001 | To General Fund | \$250,000 | \$230,000 | \$80,000 | \$80,000 | \$0 |
| | Total Transfers | \$250,000 | \$230,000 | \$80,000 | \$80,000 | \$0 |
| 560640 | Machinery & Equipment | \$125,495 | \$8,245 | \$140,000 | \$140,000 | \$40,000 |
| 560641 | Mach & Equip - Vehicles | \$80,171 | \$0 | \$26,000 | \$26,000 | \$141,700 |
| 560642 | Mach & Equip - Data Proc | \$0 | \$1,377 | \$3,600 | \$3,600 | \$0 |
| 560650 | Construction In Progress | \$260,250 | \$55,980 | \$232,000 | \$232,000 | \$520,000 |
| 560680 | Intangibles | \$0 | \$0 | \$1,870 | \$1,870 | \$0 |
| | Total Capital | \$465,916 | \$65,602 | \$403,470 | \$403,470 | \$701,700 |
| | TOTAL APPLICATIONS | \$871,729 | \$564,808 | \$886,670 | \$886,670 | \$1,036,600 |
| CHANGE IN FUND BALANCE | | | | | | |
| | FUND BALANCE - October 1 | \$1,827,859 | \$1,616,898 | \$1,448,777 | \$1,798,313 | \$1,559,972 |
| | Appropriation TO (FROM) Fund Balance | (\$210,961) | \$181,415 | (\$238,341) | (\$238,341) | (\$354,600) |
| | FUND BALANCE - September 30 | \$1,616,898 | \$1,798,313 | \$1,210,436 | \$1,559,972 | \$1,205,372 |
| | Mach & Equip: | | | | | |
| | Fuel injector cleaner | \$1,500 | | | | |
| | Brake lave | \$13,000 | | | | |
| | Tire machine | \$12,000 | | | | |
| | Digital speed sign | \$6,000 | | | | |
| | Asphalt hotbox | \$6,000 | | | | |
| | Ditchwitch | \$1,500 | | | | |
| | | \$40,000 | | | | |
| | Mach & Equip - Vehicles: | | | | | |
| | F450 Low-side dump truck (2) | | | | | \$114,200 |
| | Large equipment trailer | | | | | \$27,500 |
| | | | | | | \$141,700 |
| | CIP: | | | | | |
| | Street resurfacing | | | | | \$500,000 |
| | New sidewalk 1,000 linear feet | | | | | \$20,000 |
| | | | | | | \$520,000 |

| Division Number | Account Description | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|---|-----------------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| SOURCES | | | | | | |
| 4120 | Road Improvements (2nd Gen) | \$1,870,970 | (\$146) | \$344,786 | \$0 | \$451,786 |
| 4130 | Infrastructure (3rd Gen) | \$2,059,554 | \$2,170,318 | \$2,115,000 | \$2,115,000 | \$2,210,000 |
| TOTAL SOURCES | | \$3,930,524 | \$2,170,172 | \$2,459,786 | \$2,115,000 | \$2,661,786 |
| APPLICATIONS | | | | | | |
| 4120 | Road Improvements (2nd Gen) | \$2,051,542 | \$1,059,004 | \$776,000 | \$369,000 | \$407,000 |
| 4130 | Infrastructure (3rd Gen) | \$366,321 | \$513,855 | \$3,895,000 | \$1,223,110 | \$4,012,000 |
| TOTAL APPLICATIONS | | \$2,417,863 | \$1,572,859 | \$4,671,000 | \$1,592,110 | \$4,419,000 |
| CHANGE IN FUND BALANCE | | | | | | |
| FUND BALANCE - October 1 | | \$2,847,216 | \$4,359,877 | \$4,307,499 | \$4,957,190 | \$5,480,080 |
| Appropriation TO (FROM) Fund Balance | | \$1,512,661 | \$597,313 | (\$2,211,214) | \$522,890 | (\$1,757,214) |
| FUND BALANCE - September 30 | | \$4,359,877 | \$4,957,190 | \$2,096,285 | \$5,480,080 | \$3,722,866 |

| Account Number | Account Description | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|-------------------------------|---|--------------------|----------------------|--------------------------|-------------------------|------------------|
| SOURCES | | | | | | |
| 4120 312600 | Discretionary Sales Surtax | \$1,029,485 | \$0 | \$0 | \$0 | \$0 |
| 4120 331490 | Federal Grant - Other Transportat | \$817,334 | \$0 | \$0 | \$0 | \$0 |
| 4120 337400 | Grant - Transportation | \$0 | \$0 | \$344,786 | \$0 | \$451,786 |
| 4120 361100/361300 | Investment | \$24,151 | (\$146) | \$0 | \$0 | \$0 |
| | Total Revenues | \$1,870,970 | (\$146) | \$344,786 | \$0 | \$451,786 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCES | \$1,870,970 | (\$146) | \$344,786 | \$0 | \$451,786 |
| APPLICATIONS | | | | | | |
| 4120 530320 | Accounting / Auditing | \$5,000 | \$5,000 | \$0 | \$0 | \$0 |
| | Total Operating | \$5,000 | \$5,000 | \$0 | \$0 | \$0 |
| 4120 591301 | To 1999 Construction Fund | \$0 | \$0 | \$212,000 | \$0 | \$212,000 |
| | Total Transfers | \$0 | \$0 | \$212,000 | \$0 | \$212,000 |
| 4120 560630 | Infrastructure | \$260,580 | \$3,500 | \$0 | \$0 | \$0 |
| 4120 560650 | Construction In Progress | \$1,785,962 | \$1,050,504 | \$564,000 | \$369,000 | \$195,000 |
| | Total Capital | \$2,046,542 | \$1,054,004 | \$564,000 | \$369,000 | \$195,000 |
| | TOTAL APPLICATIONS | \$2,051,542 | \$1,059,004 | \$776,000 | \$369,000 | \$407,000 |
| CHANGE IN FUND BALANCE | | | | | | |
| | FUND BALANCE - October 1 | \$1,745,045 | \$1,564,473 | \$474,946 | \$505,323 | \$136,323 |
| | Appropriation TO (FROM) Fund Balance | (\$180,572) | (\$1,059,150) | (\$431,214) | (\$369,000) | \$44,786 |
| | FUND BALANCE - September 30 | \$1,564,473 | \$505,323 | \$43,732 | \$136,323 | \$181,109 |

CIP:
Town Center parking lot \$195,000

| Account Number | Account Description | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|---|------------------------------|--------------------|--------------------|--------------------------|-------------------------|----------------------|
| SOURCES | | | | | | |
| 4130 312600 | Discretionary Sales Surtax | \$2,059,554 | \$2,141,605 | \$2,100,000 | \$2,100,000 | \$2,160,000 |
| 4130 361100/361300 | Investment | \$0 | \$28,713 | \$15,000 | \$15,000 | \$50,000 |
| Total Revenues | | \$2,059,554 | \$2,170,318 | \$2,115,000 | \$2,115,000 | \$2,210,000 |
| Total Transfers | | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL SOURCES | | \$2,059,554 | \$2,170,318 | \$2,115,000 | \$2,115,000 | \$2,210,000 |
| APPLICATIONS | | | | | | |
| 4130 530314 | Consulting | \$17,794 | \$0 | \$195,000 | \$195,000 | \$25,000 |
| 4130 545410 | R&M Trans - Roads | \$0 | \$0 | \$0 | \$83,427 | \$0 |
| Total Operating | | \$17,794 | \$0 | \$195,000 | \$278,427 | \$25,000 |
| 4130 591303 | To Public Facilities CP Fund | \$0 | \$0 | \$0 | \$0 | \$3,000,000 |
| Total Transfers | | \$0 | \$0 | \$0 | \$0 | \$3,000,000 |
| 4130 560630 | Infrastructure | \$0 | \$0 | \$0 | \$64,809 | \$0 |
| 4130 560650 | Construction In Progress | \$348,527 | \$513,855 | \$3,700,000 | \$879,874 | \$987,000 |
| Total Capital | | \$348,527 | \$513,855 | \$3,700,000 | \$944,683 | \$987,000 |
| TOTAL APPLICATIONS | | \$366,321 | \$513,855 | \$3,895,000 | \$1,223,110 | \$4,012,000 |
| CHANGE IN FUND BALANCE | | | | | | |
| FUND BALANCE - October 1 | | \$1,102,171 | \$2,795,404 | \$3,832,553 | \$4,451,867 | \$5,343,757 |
| Appropriation TO (FROM) Fund Balance | | \$1,693,233 | \$1,656,463 | (\$1,780,000) | \$891,890 | (\$1,802,000) |
| FUND BALANCE - September 30 | | \$2,795,404 | \$4,451,867 | \$2,052,553 | \$5,343,757 | \$3,541,757 |

CIP:

| | |
|-----------------------|------------------|
| Bridge infrastructure | \$275,000 |
| PD Generator | \$212,000 |
| Resurfacing | <u>\$500,000</u> |
| | \$987,000 |

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

| Account Number | Account Description | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|-------------------------------|---|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| SOURCES | | | | | | |
| 338200 | Environmental Rev Share | \$42,532 | \$52,336 | \$49,200 | \$49,200 | \$50,400 |
| 343400 | Garbage / Solid Waste | \$2,341,348 | \$2,524,866 | \$2,497,638 | \$2,497,638 | \$2,483,567 |
| 343410 | Storm Reserve | \$141,343 | \$0 | \$0 | \$0 | \$140,712 |
| 343420 | Recycle Bin Revenue | \$2,556 | \$1,964 | \$1,920 | \$1,920 | \$1,680 |
| 361100/361300 | Investment | \$14,690 | \$12,188 | \$8,600 | \$8,600 | \$0 |
| | Total Revenues | \$2,542,469 | \$2,591,399 | \$2,557,358 | \$2,557,358 | \$2,676,359 |
| 381001 | From General Fund | \$0 | \$500,000 | \$0 | \$0 | \$0 |
| | Total Transfers | \$0 | \$500,000 | \$0 | \$0 | \$0 |
| | TOTAL SOURCES | \$2,542,469 | \$3,091,399 | \$2,557,358 | \$2,557,358 | \$2,676,359 |
| APPLICATIONS | | | | | | |
| 530311 | Legal | \$374 | \$0 | \$0 | \$0 | \$0 |
| 530314 | Consulting | \$3,227 | \$3,498 | \$3,500 | \$3,500 | \$3,500 |
| 530320 | Accounting / Auditing | \$0 | \$0 | \$0 | \$0 | \$5,000 |
| 530341 | Other Svcs - Contract / Admin | \$99,505 | \$92,882 | \$91,463 | \$91,463 | \$91,463 |
| 530910 | Emergency/Recovery Services | \$0 | \$531,786 | \$0 | \$675,000 | \$0 |
| 540435 | Disposal (includes landfill) | \$2,479,880 | \$2,545,224 | \$2,582,543 | \$2,582,543 | \$2,659,466 |
| 550520 | Operating | \$6,671 | \$7,050 | \$7,050 | \$7,050 | \$7,050 |
| | Total Operating | \$2,589,657 | \$3,180,440 | \$2,684,556 | \$3,359,556 | \$2,766,479 |
| 591001 | To General Fund | \$16,947 | \$16,947 | \$29,385 | \$29,385 | \$23,029 |
| 591411 | To Stormwater | \$0 | \$0 | \$0 | \$0 | \$62,341 |
| | Total Transfers | \$16,947 | \$16,947 | \$29,385 | \$29,385 | \$85,370 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL APPLICATIONS | \$2,606,604 | \$3,197,387 | \$2,713,941 | \$3,388,941 | \$2,851,849 |
| CHANGE IN FUND BALANCE | | | | | | |
| | FUND BALANCE - October 1 | \$2,023,981 | \$1,959,846 | \$1,805,205 | \$1,853,858 | \$1,022,275 |
| | Appropriation TO (FROM) Fund Balance | (\$64,135) | (\$105,988) | (\$156,583) | (\$831,583) | (\$175,490) |
| | FUND BALANCE - September 30 | \$1,959,846 | \$1,853,858 | \$1,648,622 | \$1,022,275 | \$846,785 |

| Account Number | Account Description | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|---|---------------------------|-------------------|------------------|--------------------------|-------------------------|--------------------|
| SOURCES | | | | | | |
| 316010 | Arbor License | \$3,162 | \$3,192 | \$2,500 | \$2,500 | \$3,000 |
| 322910 | Arbor Permits | \$16,972 | \$66,053 | \$15,000 | \$15,000 | \$15,000 |
| 354100 | Arbor Fine | \$750 | \$84,450 | \$250 | \$88,250 | \$0 |
| 361100/361300 | Investment | \$1,693 | \$1,436 | \$500 | \$500 | \$3,000 |
| 366000 | Misc Private Donations | \$0 | \$0 | \$0 | \$650 | \$0 |
| Total Revenues | | \$22,577 | \$155,131 | \$18,250 | \$106,900 | \$21,000 |
| Total Transfers | | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL SOURCES | | \$22,577 | \$155,131 | \$18,250 | \$106,900 | \$21,000 |
| APPLICATIONS | | | | | | |
| 545270 | R&M Infra - Grounds | \$24,451 | \$61,869 | \$60,400 | \$81,000 | \$247,900 |
| 550520 | Operating | \$253 | \$0 | \$14,000 | \$14,050 | \$15,000 |
| 550525 | Operating - Small Tools | \$0 | \$275 | \$500 | \$500 | \$0 |
| 555480 | Promotional / Advertising | \$194 | \$17 | \$250 | \$250 | \$250 |
| 555550 | Training | \$600 | \$55 | \$1,500 | \$1,500 | \$1,000 |
| Total Operating | | \$25,498 | \$62,216 | \$76,650 | \$97,300 | \$264,150 |
| 591001 | To General Fund | \$15,830 | \$15,750 | \$17,710 | \$17,710 | \$23,663 |
| 591410 | To Water Sewer Utility | \$8,568 | \$9,438 | \$9,510 | \$9,510 | \$0 |
| Total Transfers | | \$24,398 | \$25,188 | \$27,220 | \$27,220 | \$23,663 |
| Total Capital | | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL APPLICATIONS | | \$49,896 | \$87,404 | \$103,870 | \$124,520 | \$287,813 |
| CHANGE IN FUND BALANCE | | | | | | |
| FUND BALANCE - October 1 | | \$249,193 | \$221,874 | \$133,937 | \$289,601 | \$271,981 |
| Appropriation TO (FROM) Fund Balance | | (\$27,319) | \$67,727 | (\$85,620) | (\$17,620) | (\$266,813) |
| FUND BALANCE - September 30 | | \$221,874 | \$289,601 | \$48,317 | \$271,981 | \$5,168 |

| Account Number | Account Description | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|-------------------------------|---|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| SOURCES | | | | | | |
| 324310 | Transportation - Residential | \$216,912 | \$358,040 | \$0 | \$23,000 | \$0 |
| 324320 | Transportation - Commercial | \$42,865 | \$427,521 | \$0 | \$43,600 | \$0 |
| 361100/361300 | Investment | \$14,807 | \$7,294 | \$2,400 | \$2,400 | \$4,250 |
| | Total Revenues | \$274,584 | \$792,855 | \$2,400 | \$69,000 | \$4,250 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCES | \$274,584 | \$792,855 | \$2,400 | \$69,000 | \$4,250 |
| APPLICATIONS | | | | | | |
| 530311 | Legal | \$208 | \$0 | \$1,000 | \$1,000 | \$1,000 |
| 530314 | Consulting | \$57,560 | \$2,342 | \$300,000 | \$0 | \$0 |
| | Total Operating | \$57,768 | \$2,342 | \$301,000 | \$1,000 | \$1,000 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560650 | Construction In Progress | \$858,784 | \$1,140,019 | \$600,000 | \$250,000 | \$850,000 |
| | Total Capital | \$858,784 | \$1,140,019 | \$600,000 | \$250,000 | \$850,000 |
| | TOTAL APPLICATIONS | \$916,552 | \$1,142,361 | \$901,000 | \$251,000 | \$851,000 |
| CHANGE IN FUND BALANCE | | | | | | |
| | FUND BALANCE - October 1 | \$2,027,198 | \$1,385,230 | \$934,946 | \$1,035,724 | \$853,724 |
| | Appropriation TO (FROM) Fund Balance | (\$641,968) | (\$349,506) | (\$898,600) | (\$182,000) | (\$846,750) |
| | FUND BALANCE - September 30 | \$1,385,230 | \$1,035,724 | \$36,346 | \$853,724 | \$6,974 |

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

| Account Number | Account Description | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|-------------------------------|---|------------------|------------------|--------------------------|-------------------------|------------------|
| SOURCES | | | | | | |
| 324110 | Public Safety - Residential | \$37,337 | \$10,668 | \$0 | \$4,500 | \$0 |
| 324120 | Public Safety - Commercial | \$8,665 | \$311,665 | \$0 | \$3,000 | \$0 |
| 361100/361300 | Investment | \$1,454 | \$2,555 | \$1,900 | \$1,900 | \$5,000 |
| | Total Revenues | \$47,456 | \$324,888 | \$1,900 | \$9,400 | \$5,000 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCES | \$47,456 | \$324,888 | \$1,900 | \$9,400 | \$5,000 |
| APPLICATIONS | | | | | | |
| 530314 | Consulting | \$0 | \$12,400 | \$0 | \$0 | \$0 |
| | Total Operating | \$0 | \$12,400 | \$0 | \$0 | \$0 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560640 | Machinery & Equipment | \$50,672 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$50,672 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL APPLICATIONS | \$50,672 | \$12,400 | \$0 | \$0 | \$0 |
| CHANGE IN FUND BALANCE | | | | | | |
| | FUND BALANCE - October 1 | \$221,010 | \$217,794 | \$378,284 | \$530,282 | \$539,682 |
| | Appropriation TO (FROM) Fund Balance | (\$3,216) | \$312,488 | \$1,900 | \$9,400 | \$5,000 |
| | FUND BALANCE - September 30 | \$217,794 | \$530,282 | \$380,184 | \$539,682 | \$544,682 |

| Account Number | Account Description | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|-------------------------------|---|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| SOURCES | | | | | | |
| 324110 | Public Safety - Residential | \$73,500 | \$21,000 | \$0 | \$3,450 | \$0 |
| 324120 | Public Safety - Commercial | \$23,186 | \$545,480 | \$0 | \$2,500 | \$0 |
| 361100/361300 | Investment | \$12,437 | \$13,692 | \$11,000 | \$11,000 | \$25,000 |
| | Total Revenues | <u>\$109,123</u> | <u>\$580,172</u> | <u>\$11,000</u> | <u>\$16,950</u> | <u>\$25,000</u> |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCES | <u>\$109,123</u> | <u>\$580,172</u> | <u>\$11,000</u> | <u>\$16,950</u> | <u>\$25,000</u> |
| APPLICATIONS | | | | | | |
| | Total Operating | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL APPLICATIONS | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| CHANGE IN FUND BALANCE | | | | | | |
| | FUND BALANCE - October 1 | \$1,714,845 | \$1,823,968 | \$2,197,368 | \$2,404,140 | \$2,421,090 |
| | Appropriation TO (FROM) Fund Balance | <u>\$109,123</u> | <u>\$580,172</u> | <u>\$11,000</u> | <u>\$16,950</u> | <u>\$25,000</u> |
| | FUND BALANCE - September 30 | <u><u>\$1,823,968</u></u> | <u><u>\$2,404,140</u></u> | <u><u>\$2,208,368</u></u> | <u><u>\$2,421,090</u></u> | <u><u>\$2,446,090</u></u> |

| Account Number | Account Description | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|-------------------------------|---|-------------------|--------------------|--------------------------|-------------------------|--------------------|
| SOURCES | | | | | | |
| 324110 | Public Safety - Residential | | | | | |
| 324610 | Culture / Recreation - Residential | \$126,000 | \$778,800 | \$0 | \$26,000 | \$0 |
| 361100/361300 | Investment | \$6,219 | \$7,586 | \$3,800 | \$3,800 | \$12,000 |
| | Total Revenues | \$132,219 | \$786,386 | \$3,800 | \$29,800 | \$12,000 |
| 381001 | From General Fund | \$0 | \$47,481 | \$0 | \$0 | \$0 |
| | Total Transfers | \$0 | \$47,481 | \$0 | \$0 | \$0 |
| | TOTAL SOURCES | \$132,219 | \$833,867 | \$3,800 | \$29,800 | \$12,000 |
| APPLICATIONS | | | | | | |
| 530314 | Consulting | \$0 | \$12,400 | \$0 | \$0 | \$0 |
| | Total Operating | \$0 | \$12,400 | \$0 | \$0 | \$0 |
| 591303 | To Public Facilities CP Fund | \$31,312 | \$0 | \$0 | \$0 | \$0 |
| | Total Transfers | \$31,312 | \$0 | \$0 | \$0 | \$0 |
| 560640 | Machinery & Equipment | \$98,938 | \$143,882 | \$0 | \$0 | \$0 |
| 560650 | Construction In Progress | \$27,169 | \$0 | \$250,000 | \$400,000 | \$550,000 |
| | Total Capital | \$126,107 | \$143,882 | \$250,000 | \$400,000 | \$550,000 |
| | TOTAL APPLICATIONS | \$157,419 | \$156,282 | \$250,000 | \$400,000 | \$550,000 |
| CHANGE IN FUND BALANCE | | | | | | |
| | FUND BALANCE - October 1 | \$820,927 | \$795,727 | \$1,098,330 | \$1,473,312 | \$1,103,112 |
| | Appropriation TO (FROM) Fund Balance | (\$25,200) | \$677,585 | (\$246,200) | (\$370,200) | (\$538,000) |
| | FUND BALANCE - September 30 | \$795,727 | \$1,473,312 | \$852,130 | \$1,103,112 | \$565,112 |
| | CIP: | | | | | |
| | Torcaso Park - dock and walkway | \$200,000 | | | | |
| | Torcaso pavilion | \$350,000 | | | | |
| | | \$550,000 | | | | |

CITY OF WINTER SPRINGS
Fiscal Year 2018-2019 Budget

Special Assessment - TLBD Maint 160

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

| Account Number | Account Description | \$120 | \$120 | \$120 | | \$120 |
|-------------------------------|---|------------------|-------------------|--------------------------|-------------------------|-------------------|
| | | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
| SOURCES | | | | | | |
| 325200 | Charges for Services | \$509,565 | \$509,452 | \$507,549 | \$507,549 | \$507,549 |
| 369301 | Settlement Insurance Proceeds | \$0 | \$2,400 | \$0 | \$0 | \$0 |
| 361100/361300 | Investment | \$3,585 | \$2,712 | \$875 | \$875 | \$2,500 |
| | Total Revenues | \$513,150 | \$514,564 | \$508,424 | \$508,424 | \$510,049 |
| 381262 | From TLBD II DS | \$0 | \$0 | \$0 | \$1,861 | \$0 |
| | Total Transfers | \$0 | \$0 | \$0 | \$1,861 | \$0 |
| | TOTAL SOURCES | \$513,150 | \$514,564 | \$508,424 | \$510,285 | \$510,049 |
| APPLICATIONS | | | | | | |
| 530340 | Other Svcs | \$2,533 | \$2,532 | \$2,700 | \$2,700 | \$2,560 |
| 530341 | Other Svcs - Contract / Admin | \$9,300 | \$9,007 | \$9,840 | \$9,040 | \$9,170 |
| 540430 | Utilities | \$47,823 | \$38,439 | \$48,720 | \$50,720 | \$51,720 |
| 540434 | Streetlights | \$217,595 | \$228,522 | \$230,400 | \$231,920 | \$232,440 |
| 545210 | R&M Infra - Fountains | \$19,183 | \$22,954 | \$17,820 | \$17,820 | \$14,394 |
| 545270 | R&M Infra - Grounds | \$159,905 | \$206,610 | \$181,679 | \$178,959 | \$176,400 |
| 555480 | Promotional / Advertising | \$0 | \$0 | \$150 | \$150 | \$150 |
| | Total Operating | \$456,339 | \$508,064 | \$491,309 | \$491,309 | \$486,834 |
| 591001 | To General Fund | \$36,495 | \$36,415 | \$38,855 | \$38,855 | \$53,583 |
| 591410 | To Water Sewer Utility | \$23,143 | \$25,485 | \$25,680 | \$25,680 | \$0 |
| | Total Transfers | \$59,638 | \$61,900 | \$64,535 | \$64,535 | \$53,583 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL APPLICATIONS | \$515,977 | \$569,964 | \$555,844 | \$555,844 | \$540,417 |
| CHANGE IN FUND BALANCE | | | | | | |
| | FUND BALANCE - October 1 | \$313,751 | \$310,924 | \$196,827 | \$255,524 | \$209,965 |
| | Appropriation TO (FROM) Fund Balance | (\$2,827) | (\$55,400) | (\$47,420) | (\$45,559) | (\$30,368) |
| | FUND BALANCE - September 30 | \$310,924 | \$255,524 | \$149,407 | \$209,965 | \$179,597 |

CITY OF WINTER SPRINGS
Fiscal Year 2018-2019 Budget

Special Assessment - TLBD I Capital/DS 261
BB&T Bank Note
Final Year FY 2030

Assess Rate/Unit - \$36
Legal Maximum - \$43

| Account Number | Account Description | \$36 FY 15/16 Actual | \$36 FY 16/17 Actual | \$36 Original FY 17/18 Budget | Revised FY 17/18 Budget | \$36 FY 18/19 Budget |
|-------------------------------|---|----------------------------|----------------------------|--|-------------------------------|----------------------------|
| SOURCES | | | | | | |
| 325100 | * Capital Improvement | \$81,326 | \$85,506 | \$138,655 | \$138,655 | \$138,655 |
| 325300 | Prepayments | \$372 | \$0 | \$0 | \$0 | \$0 |
| 369900 | * Misc Revenue | \$8,061 | \$6,525 | \$0 | \$0 | \$0 |
| 361100/361300 | * Investment | \$51,050 | \$48,040 | \$420 | \$420 | \$1,000 |
| | Total Revenues | \$140,809 | \$140,071 | \$139,075 | \$139,075 | \$139,655 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCES | \$140,809 | \$140,071 | \$139,075 | \$139,075 | \$139,655 |
| APPLICATIONS | | | | | | |
| 530314 | Consulting | \$0 | \$0 | \$1,250 | \$1,250 | \$0 |
| 530340 | Other Svcs | \$691 | \$691 | \$825 | \$825 | \$750 |
| 530341 | Other Svcs - Contract / Admin | \$3,566 | \$3,293 | \$3,850 | \$3,850 | \$3,620 |
| | Total Operating | \$4,257 | \$3,984 | \$5,925 | \$5,925 | \$4,370 |
| 591001 | To General Fund | \$500 | \$500 | \$500 | \$500 | \$500 |
| | Total Transfers | \$500 | \$500 | \$500 | \$500 | \$500 |
| 570710 | Principal | \$81,328 | \$85,506 | \$89,572 | \$89,572 | \$93,385 |
| 570720 | Interest | \$49,872 | \$47,161 | \$44,325 | \$44,325 | \$41,350 |
| | Total Debt Service | \$131,200 | \$132,667 | \$133,897 | \$133,897 | \$134,735 |
| 560631 | Improvements | \$30,457 | \$0 | \$0 | \$0 | \$0 |
| 560650 | Construction In Progress | \$22,143 | \$20,993 | \$50,000 | \$50,000 | \$0 |
| | Total Capital | \$52,600 | \$20,993 | \$50,000 | \$50,000 | \$0 |
| | TOTAL APPLICATIONS | \$188,557 | \$158,144 | \$190,322 | \$190,322 | \$139,605 |
| CHANGE IN FUND BALANCE | | | | | | |
| | FUND BALANCE - October 1 | \$189,959 | \$142,211 | \$121,933 | \$124,138 | \$72,891 |
| | Appropriation TO (FROM) Fund Balance | (\$47,748) | (\$18,073) | (\$51,247) | (\$51,247) | \$50 |
| | FUND BALANCE - September 30 | \$142,211 | \$124,138 | \$70,686 | \$72,891 | \$72,941 |

* Due to the structure of this debt service instrument, the 2016 and 2017 special assessment revenues are required by GASB to have the distinctive accounting treatment represented herein.

CITY OF WINTER SPRINGS
Fiscal Year 2018-2019 Budget

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

Assess Rate/Unit - No assessment

Legal Maximum - \$17

| Account Number | Account Description | \$11 | Final year of assessment \$11 | No assessment | No assessment | No assessment |
|-------------------------------|---|------------------|----------------------------------|--------------------------|-------------------------|-----------------|
| | | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
| SOURCES | | | | | | |
| 325100 | * Capital Improvement | \$24,165 | \$25,343 | \$0 | \$0 | \$0 |
| 361100/361300 | * Investment | \$2,431 | \$1,136 | \$0 | \$15 | \$0 |
| | Total Revenues | \$26,596 | \$26,479 | \$0 | \$15 | \$0 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCES | \$26,596 | \$26,479 | \$0 | \$15 | \$0 |
| APPLICATIONS | | | | | | |
| 530340 | Other Svcs | \$131 | \$130 | \$0 | \$0 | \$0 |
| 530341 | Other Svcs - Contract / Admin | \$841 | \$626 | \$0 | \$0 | \$0 |
| | Total Operating | \$972 | \$756 | \$0 | \$0 | \$0 |
| 591001 | To General Fund | \$500 | \$500 | \$0 | \$0 | \$0 |
| 591160 | To TLBD Maintenance | \$0 | \$0 | \$0 | \$1,861 | \$0 |
| | Total Transfers | \$500 | \$500 | \$0 | \$1,861 | \$0 |
| 570710 | Principal | \$29,100 | \$29,100 | \$0 | \$0 | \$0 |
| 570720 | Interest | \$2,214 | \$1,020 | \$0 | \$0 | \$0 |
| | Total Debt Service | \$31,314 | \$30,120 | \$0 | \$0 | \$0 |
| 560650 | Construction In Progress | \$0 | \$9,900 | \$0 | \$0 | \$0 |
| | Total Capital | \$0 | \$9,900 | \$0 | \$0 | \$0 |
| | TOTAL APPLICATIONS | \$32,786 | \$41,276 | \$0 | \$1,861 | \$0 |
| CHANGE IN FUND BALANCE | | | | | | |
| | FUND BALANCE - October 1 | \$22,833 | \$16,643 | \$424 | \$1,846 | \$0 |
| | Appropriation TO (FROM) Fund Balance | (\$6,190) | (\$14,797) | \$0 | (\$1,846) | \$0 |
| | FUND BALANCE - September 30 | \$16,643 | \$1,846 | \$424 | \$0 | \$0 |

* Due to the structure of this debt service instrument, the 2016 and 2017 special assessment revenues are required by GASB to have the distinctive accounting treatment represented herein.

CITY OF WINTER SPRINGS
Fiscal Year 2018-2019 Budget

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

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

| Division Number | Account Description | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|---|----------------------------|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| SOURCES | | | | | | |
| 1521 | Capital Division | \$5,715 | \$5,709 | \$5,696 | \$5,696 | \$5,696 |
| 1522 | Maintenance Division | \$6,576 | \$6,557 | \$6,501 | \$6,501 | \$6,566 |
| TOTAL SOURCES | | \$12,291 | \$12,266 | \$12,197 | \$12,197 | \$12,262 |
| APPLICATIONS | | | | | | |
| 1521 | Capital Division | \$5,526 | \$5,511 | \$5,560 | \$5,560 | \$5,508 |
| 1522 | Maintenance Division | \$4,335 | \$8,265 | \$8,400 | \$8,400 | \$8,661 |
| TOTAL APPLICATIONS | | \$9,861 | \$13,776 | \$13,960 | \$13,960 | \$14,169 |
| CHANGE IN FUND BALANCE | | | | | | |
| FUND BALANCE - October 1 | | \$7,057 | \$9,487 | \$7,800 | \$7,977 | \$6,214 |
| Appropriation TO (FROM) Fund Balance | | \$2,430 | (\$1,510) | (\$1,763) | (\$1,763) | (\$1,907) |
| FUND BALANCE - September 30 | | \$9,487 | \$7,977 | \$6,037 | \$6,214 | \$4,307 |
| Internal Loan to General Fund per 9/30 CAFR | | (\$56,305) | (\$53,690) | | | |
| | | (\$46,818) | (\$45,713) | | | |

CITY OF WINTER SPRINGS
Fiscal Year 2018-2019 Budget

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

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

| Div Account Nui Number | Account Description | \$85 FY 15/16 Actual | \$85 FY 16/17 Actual | \$85 Original FY 17/18 Budget | Revised FY 17/18 Budget | \$85 FY 18/19 Budget |
|-------------------------------|---|----------------------------|----------------------------|--|-------------------------------|----------------------------|
| SOURCES | | | | | | |
| 325100 | Capital Improvement | \$5,715 | \$5,709 | \$5,696 | \$5,696 | \$5,696 |
| | Total Revenues | \$5,715 | \$5,709 | \$5,696 | \$5,696 | \$5,696 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCES | \$5,715 | \$5,709 | \$5,696 | \$5,696 | \$5,696 |
| APPLICATIONS | | | | | | |
| 530340 | Other Svcs | \$29 | \$28 | \$35 | \$35 | \$35 |
| 530341 | Other Svcs - Contract / Admin | \$1,017 | \$999 | \$1,040 | \$1,040 | \$1,010 |
| | Total Operating | \$1,046 | \$1,027 | \$1,075 | \$1,075 | \$1,045 |
| 570710 | Principal | \$2,541 | \$2,615 | \$2,690 | \$2,690 | \$2,785 |
| 570720 | Interest | \$1,692 | \$1,619 | \$1,545 | \$1,545 | \$1,428 |
| | Total Debt Service | \$4,233 | \$4,234 | \$4,235 | \$4,235 | \$4,213 |
| 591001 | To General Fund | \$247 | \$250 | \$250 | \$250 | \$250 |
| | Total Transfers | \$247 | \$250 | \$250 | \$250 | \$250 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL APPLICATIONS | \$5,526 | \$5,511 | \$5,560 | \$5,560 | \$5,508 |
| CHANGE IN FUND BALANCE | | | | | | |
| | FUND BALANCE - October 1 | \$2,626 | \$2,815 | \$2,956 | \$3,013 | \$3,149 |
| | Appropriation TO (FROM) Fund Balance | \$189 | \$198 | \$136 | \$136 | \$188 |
| | FUND BALANCE - September 30 | \$2,815 | \$3,013 | \$3,092 | \$3,149 | \$3,337 |
| | Internal Loan to General Fund | (\$56,305) | (\$53,690) | | | |
| | per 9/30 CAFR | (\$53,490) | (\$50,677) | | | |

CITY OF WINTER SPRINGS
Fiscal Year 2018-2019 Budget

Special Assessment - Tuscawillia III 162
 Maintenance 1522

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

| Account Number | Account Description | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|-----------------------|---|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| | SOURCES | | | | | |
| 325200 | Charges for Services | \$6,489 | \$6,483 | \$6,466 | \$6,466 | \$6,466 |
| 361100/361300 | Investment | \$87 | \$74 | \$35 | \$35 | \$100 |
| | Total Revenues | \$6,576 | \$6,557 | \$6,501 | \$6,501 | \$6,566 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCES | \$6,576 | \$6,557 | \$6,501 | \$6,501 | \$6,566 |
| | APPLICATIONS | | | | | |
| 530340 | Other Svcs | \$32 | \$32 | \$35 | \$35 | \$35 |
| 530341 | Other Svcs - Contract / Admin | \$1,017 | \$999 | \$1,120 | \$1,120 | \$1,095 |
| 540432 | Water/Sewer | \$1,217 | \$1,250 | \$1,320 | \$1,320 | \$1,800 |
| 545270 | R&M Infra - Grounds | \$499 | \$4,390 | \$4,000 | \$4,000 | \$4,000 |
| | Total Operating | \$2,765 | \$6,671 | \$6,475 | \$6,475 | \$6,930 |
| 591001 | To General Fund | \$1,570 | \$1,594 | \$1,925 | \$1,925 | \$1,731 |
| | Total Transfers | \$1,570 | \$1,594 | \$1,925 | \$1,925 | \$1,731 |
| | TOTAL APPLICATIONS | \$4,335 | \$8,265 | \$8,400 | \$8,400 | \$8,661 |
| | CHANGE IN FUND BALANCE | | | | | |
| | FUND BALANCE - October 1 | \$4,431 | \$6,672 | \$4,844 | \$4,964 | \$3,065 |
| | Appropriation TO (FROM) Fund Balance | \$2,241 | (\$1,708) | (\$1,899) | (\$1,899) | (\$2,095) |
| | FUND BALANCE - September 30 | \$6,672 | \$4,964 | \$2,945 | \$3,065 | \$970 |

CITY OF WINTER SPRINGS
Fiscal Year 2018-2019 Budget

Special Assessment - Oak Forest Maintenance 161

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

| Account Number | Account Description | \$60 FY 15/16 Actual | \$60 FY 16/17 Actual | \$60 Original FY 17/18 Budget | Revised FY 17/18 Budget | \$60 FY 18/19 Budget |
|-------------------------------|---|----------------------------|----------------------------|--|-------------------------------|----------------------------|
| SOURCES | | | | | | |
| 325200 | Charges for Services | \$55,948 | \$55,915 | \$55,725 | \$55,725 | \$55,725 |
| 369301 | Settlement Insurance Proceeds | \$0 | \$0 | \$0 | \$0 | \$0 |
| 361100/361300 | Investment | \$604 | \$573 | \$300 | \$300 | \$1,000 |
| | Total Revenues | \$56,552 | \$56,488 | \$56,025 | \$56,025 | \$56,725 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCES | \$56,552 | \$56,488 | \$56,025 | \$56,025 | \$56,725 |
| APPLICATIONS | | | | | | |
| 530340 | Other Svcs | \$275 | \$276 | \$300 | \$300 | \$300 |
| 530341 | Other Svcs - Contract / Admin | \$7,612 | \$7,481 | \$8,181 | \$8,181 | \$7,725 |
| 540430 | Utilities | \$5,531 | \$4,970 | \$7,200 | \$7,200 | \$5,280 |
| 545270 | R&M Infra - Grounds | \$27,979 | \$22,254 | \$37,400 | \$37,400 | \$32,900 |
| | Total Operating | \$41,397 | \$34,981 | \$53,081 | \$53,081 | \$46,205 |
| 591001 | To General Fund | \$7,859 | \$7,853 | \$7,915 | \$7,915 | \$8,558 |
| 591410 | To Water Sewer Utility | \$1,714 | \$1,890 | \$1,900 | \$1,900 | \$0 |
| | Total Transfers | \$9,573 | \$9,743 | \$9,815 | \$9,815 | \$8,558 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL APPLICATIONS | \$50,970 | \$44,724 | \$62,896 | \$62,896 | \$54,763 |
| CHANGE IN FUND BALANCE | | | | | | |
| | FUND BALANCE - October 1 | \$62,062 | \$67,644 | \$63,726 | \$79,408 | \$72,537 |
| | Appropriation TO (FROM) Fund Balance | \$5,582 | \$11,764 | (\$6,871) | (\$6,871) | \$1,962 |
| | FUND BALANCE - September 30 | \$67,644 | \$79,408 | \$56,855 | \$72,537 | \$74,499 |

CITY OF WINTER SPRINGS
Fiscal Year 2018-2019 Budget

Special Assessment - Oak Forest Capital/DS 260
 Internal Loan
 Final Year FY 2017

Assess Rate/Unit - No assessment

Legal Maximum - \$72

Final year of
assessment

| Account Number | Account Description | \$64 | \$64 | No assessment | No assessment | No assessment |
|-------------------------------|---|------------------|-----------------|--------------------------|-------------------------|------------------|
| | | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
| SOURCES | | | | | | |
| 325100 | * Capital Improvement | \$19,851 | \$20,689 | \$0 | \$0 | \$0 |
| 369900 | * Misc Revenue | \$15,436 | \$15,396 | \$0 | \$0 | \$0 |
| 361100/361300 | * Investment | \$17,261 | \$16,318 | \$0 | \$0 | \$50 |
| | Total Revenues | \$52,548 | \$52,403 | \$0 | \$0 | \$50 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCES | \$52,548 | \$52,403 | \$0 | \$0 | \$50 |
| APPLICATIONS | | | | | | |
| 530340 | Other Svcs | \$256 | \$259 | \$0 | \$0 | \$0 |
| 530341 | Other Svcs - Contract / Admin | \$3,764 | \$2,731 | \$0 | \$0 | \$0 |
| | Total Operating | \$4,020 | \$2,990 | \$0 | \$0 | \$0 |
| 591001 | To General Fund | \$500 | \$500 | \$0 | \$0 | \$0 |
| | Total Transfers | \$500 | \$500 | \$0 | \$0 | \$0 |
| 570710 | Principal | \$50,106 | \$37,425 | \$0 | \$0 | \$0 |
| 570720 | Interest | \$1,893 | \$508 | \$0 | \$0 | \$0 |
| | Total Debt Service | \$51,999 | \$37,933 | \$0 | \$0 | \$0 |
| 560631 | Improvements | \$2,450 | \$0 | \$0 | \$0 | \$0 |
| 560650 | Construction In Progress | \$0 | \$6,243 | \$2,500 | \$2,500 | \$5,947 |
| | Total Capital | \$2,450 | \$6,243 | \$2,500 | \$2,500 | \$5,947 |
| | TOTAL APPLICATIONS | \$58,969 | \$47,666 | \$2,500 | \$2,500 | \$5,947 |
| CHANGE IN FUND BALANCE | | | | | | |
| | FUND BALANCE - October 1 | \$10,081 | \$3,660 | \$2,580 | \$8,397 | \$5,897 |
| | Appropriation TO (FROM) Fund Balance | (\$6,421) | \$4,737 | (\$2,500) | (\$2,500) | (\$5,897) |
| | FUND BALANCE - September 30 | \$3,660 | \$8,397 | \$80 | \$5,897 | \$0 |
| | Internal Loan to General Fund per 9/30 CAFR | (\$37,425) | \$0 | | | |
| | | (\$33,765) | \$8,397 | | | |

* Due to the structure of this debt service instrument, the 2016 and 2017 special assessment revenues are required by GASB to have the distinctive accounting treatment represented herein.

CIP:
 Wall amenities/refurbishment (TBD) \$5,000

| Account Number | Account Description | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|-------------------------------|---|-------------------|------------------|--------------------------|-------------------------|--------------------|
| SOURCES | | | | | | |
| 361100/361300 | Investment | \$3,334 | \$3,182 | \$2,000 | \$2,000 | \$0 |
| | Total Revenues | \$3,334 | \$3,182 | \$2,000 | \$2,000 | \$0 |
| 381001 | From General Fund | \$800,000 | \$834,000 | \$830,000 | \$830,000 | \$10,000 |
| | Total Transfers | \$800,000 | \$834,000 | \$830,000 | \$830,000 | \$10,000 |
| | TOTAL SOURCES | \$803,334 | \$837,182 | \$832,000 | \$832,000 | \$10,000 |
| APPLICATIONS | | | | | | |
| 530314 | Consulting | \$2,750 | \$0 | \$0 | \$0 | \$3,500 |
| | Total Operating | \$2,750 | \$0 | \$0 | \$0 | \$3,500 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 570710 | Principal | \$812,000 | \$819,000 | \$823,000 | \$823,000 | \$831,000 |
| 570720 | Interest | \$25,335 | \$18,159 | \$10,940 | \$10,940 | \$3,660 |
| | Total Debt Service | \$837,335 | \$837,159 | \$833,940 | \$833,940 | \$834,660 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL APPLICATIONS | \$840,085 | \$837,159 | \$833,940 | \$833,940 | \$838,160 |
| CHANGE IN FUND BALANCE | | | | | | |
| | FUND BALANCE - October 1 | \$875,675 | \$838,924 | \$835,264 | \$838,947 | \$837,007 |
| | Appropriation TO (FROM) Fund Balance | (\$36,751) | \$23 | (\$1,940) | (\$1,940) | (\$828,160) |
| | FUND BALANCE - September 30 | \$838,924 | \$838,947 | \$833,324 | \$837,007 | \$8,847 |

CITY OF WINTER SPRINGS
Fiscal Year 2018-2019 Budget

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

| Account Number | Account Description | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|-------------------------------|---|------------------------|------------------------|---------------------------------|--------------------------------|------------------------|
| SOURCES | | | | | | |
| 361100/361300 | Investment | \$845 | \$893 | \$750 | \$750 | \$1,500 |
| | Total Revenues | \$845 | \$893 | \$750 | \$750 | \$1,500 |
| 381001 | From General Fund | \$225,000 | \$236,000 | \$236,000 | \$236,000 | \$1,280,000 |
| | Total Transfers | \$225,000 | \$236,000 | \$236,000 | \$236,000 | \$1,280,000 |
| | TOTAL SOURCES | \$225,845 | \$236,893 | \$236,750 | \$236,750 | \$1,281,500 |
| APPLICATIONS | | | | | | |
| 530314 | Consulting | \$3,500 | \$0 | \$3,500 | \$3,500 | \$7,000 |
| | Total Operating | \$3,500 | \$0 | \$3,500 | \$3,500 | \$7,000 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 570710 | Principal | \$196,899 | \$206,309 | \$225,152 | \$225,152 | \$233,130 |
| 570720 | Interest | \$18,008 | \$13,250 | \$8,165 | \$8,165 | \$431,315 |
| | Total Debt Service | \$214,907 | \$219,559 | \$233,317 | \$233,317 | \$664,445 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL APPLICATIONS | \$218,407 | \$219,559 | \$236,817 | \$236,817 | \$671,445 |
| CHANGE IN FUND BALANCE | | | | | | |
| | FUND BALANCE - October 1 | \$210,394 | \$217,832 | \$231,274 | \$235,166 | \$235,099 |
| | Appropriation TO (FROM) Fund Balance | \$7,438 | \$17,334 | (\$67) | (\$67) | \$610,055 |
| | FUND BALANCE - September 30 | \$217,832 | \$235,166 | \$231,207 | \$235,099 | \$845,154 |

CITY OF WINTER SPRINGS
Fiscal Year 2018-2019 Budget

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

| | | Voted Debt Millage Rate | | 0.1100 | 0.0700 | 0.0600 | 0.0500 |
|-------------------------------|---|-------------------------|------------------------|---------------------------------|--------------------------------|------------------------|--------|
| Account Number | Account Description | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget | |
| SOURCES | | | | | | | |
| 384000 | Debt Proceeds | \$0 | \$1,085,000 | \$0 | \$0 | \$0 | |
| 361100/361300 | Investment | \$8,878 | \$540 | \$70 | \$70 | \$400 | |
| 311000 | Ad Valorem | \$195,560 | \$132,374 | \$124,128 | \$124,128 | \$110,449 | |
| | Total Revenues | \$204,438 | \$1,217,914 | \$124,198 | \$124,198 | \$110,849 | |
| 381001 | From General Fund | \$6,500 | \$0 | \$0 | \$0 | \$0 | |
| | Total Transfers | \$6,500 | \$0 | \$0 | \$0 | \$0 | |
| | TOTAL SOURCES | \$210,938 | \$1,217,914 | \$124,198 | \$124,198 | \$110,849 | |
| APPLICATIONS | | | | | | | |
| 530314 | Consulting | \$0 | \$3,500 | \$3,500 | \$3,500 | \$0 | |
| | Total Operating | \$0 | \$3,500 | \$3,500 | \$3,500 | \$0 | |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 | |
| 570710 | Principal | \$112,532 | \$2,312,629 | \$120,000 | \$120,000 | \$105,000 | |
| 570720 | Interest | \$88,518 | \$42,205 | \$0 | \$0 | \$0 | |
| 570730 | Other Debt Service Costs | \$0 | \$25,626 | \$0 | \$0 | \$0 | |
| | Total Debt Service | \$201,050 | \$2,380,460 | \$120,000 | \$120,000 | \$105,000 | |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 | |
| | TOTAL APPLICATIONS | \$201,050 | \$2,383,960 | \$123,500 | \$123,500 | \$105,000 | |
| CHANGE IN FUND BALANCE | | | | | | | |
| | FUND BALANCE - October 1 | \$1,167,015 | \$1,176,903 | \$13,322 | \$10,857 | \$11,555 | |
| | Appropriation TO (FROM) Fund Balance | \$9,888 | (\$1,166,046) | \$698 | \$698 | \$5,849 | |
| | FUND BALANCE - September 30 | \$1,176,903 | \$10,857 | \$14,020 | \$11,555 | \$17,404 | |
| | Internal Loan to General Fund | | (\$1,085,000) | | | | |
| | per 9/30 CAFR | | (\$1,074,143) | | | | |

| Account Number | Account Description | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|-------------------------------|---|-------------------|-------------------|--------------------------|-------------------------|--------------------|
| SOURCES | | | | | | |
| 337300 | Grant - Physical Environment | \$0 | \$11,100 | \$0 | \$0 | \$0 |
| 361100/361300 | Investment | \$6,169 | \$5,271 | \$2,000 | \$2,000 | \$7,200 |
| | Total Revenues | \$6,169 | \$16,371 | \$2,000 | \$2,000 | \$7,200 |
| 381121 | From Road Improvements | \$0 | \$0 | \$212,000 | \$0 | \$212,000 |
| | Total Transfers | \$0 | \$0 | \$212,000 | \$0 | \$212,000 |
| | TOTAL SOURCES | \$6,169 | \$16,371 | \$214,000 | \$2,000 | \$219,200 |
| APPLICATIONS | | | | | | |
| | Total Operating | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560650 | Construction In Progress | \$69,591 | \$29,165 | \$1,035,000 | \$20,000 | \$1,015,000 |
| | Total Capital | \$69,591 | \$29,165 | \$1,035,000 | \$20,000 | \$1,015,000 |
| | TOTAL APPLICATIONS | \$69,591 | \$29,165 | \$1,035,000 | \$20,000 | \$1,015,000 |
| CHANGE IN FUND BALANCE | | | | | | |
| | FUND BALANCE - October 1 | \$920,475 | \$857,053 | \$826,162 | \$844,259 | \$826,259 |
| | Appropriation TO (FROM) Fund Balance | (\$63,422) | (\$12,794) | (\$821,000) | (\$18,000) | (\$795,800) |
| | FUND BALANCE - September 30 | \$857,053 | \$844,259 | \$5,162 | \$826,259 | \$30,459 |

CIP:
Magnolia Park amphitheater CEI \$75,000
Magnolia Park amphitheater \$940,000
\$1,015,000

| Account Number | Account Description | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|----------------|---|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| | SOURCES | | | | | |
| 361100/361300 | Investment | \$7,555 | \$6,835 | \$5,400 | \$5,400 | \$12,000 |
| | Total Revenues | \$7,555 | \$6,835 | \$5,400 | \$5,400 | \$12,000 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCES | \$7,555 | \$6,835 | \$5,400 | \$5,400 | \$12,000 |
| | APPLICATIONS | | | | | |
| | Total Operating | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL APPLICATIONS | \$0 | \$0 | \$0 | \$0 | \$0 |
| | CHANGE IN FUND BALANCE | | | | | |
| | FUND BALANCE - October 1 | \$1,085,690 | \$1,093,245 | \$1,096,746 | \$1,100,080 | \$1,105,480 |
| | Appropriation TO (FROM) Fund Balance | \$7,555 | \$6,835 | \$5,400 | \$5,400 | \$12,000 |
| | FUND BALANCE - September 30 | \$1,093,245 | \$1,100,080 | \$1,102,146 | \$1,105,480 | \$1,117,480 |

CITY OF WINTER SPRINGS
Fiscal Year 2018-2019 Budget

Perk Up Parks - Capital Projects 303

| Account Number | Account Description | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|-------------------------------|---|-----------------|------------------|--------------------------|-------------------------|--------------------|
| SOURCES | | | | | | |
| 361100/361300 | Investment | \$0 | \$0 | \$0 | \$0 | \$7,800 |
| | Total Revenues | \$0 | \$0 | \$0 | \$0 | \$7,800 |
| 381001 | From General Fund | \$0 | \$555,000 | \$0 | \$0 | \$900,000 |
| 381121 | From Road Improvements | \$0 | \$0 | \$0 | \$0 | \$3,000,000 |
| 381153 | From Park Impact | \$31,312 | \$0 | \$0 | \$0 | \$0 |
| 381411 | From Stormwater Utility | \$31,312 | \$0 | \$0 | \$0 | \$0 |
| | Total Transfers | \$62,624 | \$555,000 | \$0 | \$0 | \$3,900,000 |
| | TOTAL SOURCES | \$62,624 | \$555,000 | \$0 | \$0 | \$3,907,800 |
| APPLICATIONS | | | | | | |
| | Total Operating | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560650 | Construction In Progress | \$28,025 | \$20,665 | \$0 | \$0 | \$4,400,000 |
| | Total Capital | \$28,025 | \$20,665 | \$0 | \$0 | \$4,400,000 |
| | TOTAL APPLICATIONS | \$28,025 | \$20,665 | \$0 | \$0 | \$4,400,000 |
| CHANGE IN FUND BALANCE | | | | | | |
| | FUND BALANCE - October 1 | \$0 | \$34,599 | \$0 | \$568,934 | \$568,934 |
| | Appropriation TO (FROM) Fund Balance | \$34,599 | \$534,335 | \$0 | \$0 | (\$492,200) |
| | FUND BALANCE - September 30 | \$34,599 | \$568,934 | \$0 | \$568,934 | \$76,734 |

CIP:

| | |
|---|-------------|
| Fieldhouse | \$3,500,000 |
| CWP - playground & shade structure | \$300,000 |
| Torcaso - playground & shade structure | \$300,000 |
| Trotwood - playground & shade structure | \$300,000 |
| | \$4,400,000 |

| Account Number | Account Description | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|-------------------------------|---|-------------------------|-------------------------|--------------------------|-------------------------|-------------------|
| SOURCES | | | | | | |
| 361100/361300 | Investment | \$6,342 | \$1,602 | \$0 | \$313 | \$0 |
| | Total Revenues | <u>\$6,342</u> | <u>\$1,602</u> | <u>\$0</u> | <u>\$313</u> | <u>\$0</u> |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCES | <u>\$6,342</u> | <u>\$1,602</u> | <u>\$0</u> | <u>\$313</u> | <u>\$0</u> |
| APPLICATIONS | | | | | | |
| 550525 | Operating - Small Tools | \$0 | \$9,885 | \$5,000 | \$0 | \$0 |
| | Total Operating | <u>\$0</u> | <u>\$9,885</u> | <u>\$5,000</u> | <u>\$0</u> | <u>\$0</u> |
| 591305 | To Excellence in Customer Service | \$0 | \$0 | \$99,000 | \$194,349 | \$0 |
| | Total Transfers | <u>\$0</u> | <u>\$0</u> | <u>\$99,000</u> | <u>\$194,349</u> | <u>\$0</u> |
| 560643 | Mach & Equip - Furn/Office | \$0 | \$1,274 | \$0 | \$0 | \$0 |
| 560650 | Construction In Progress | \$453,177 | \$289,048 | \$0 | \$0 | \$0 |
| | Total Capital | <u>\$453,177</u> | <u>\$290,322</u> | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |
| | TOTAL APPLICATIONS | <u>\$453,177</u> | <u>\$300,207</u> | <u>\$104,000</u> | <u>\$194,349</u> | <u>\$0</u> |
| CHANGE IN FUND BALANCE | | | | | | |
| | FUND BALANCE - October 1 | \$939,476 | \$492,641 | \$104,493 | \$194,036 | \$0 |
| | Appropriation TO (FROM) Fund Balance | <u>(\$446,835)</u> | <u>(\$298,605)</u> | <u>(\$104,000)</u> | <u>(\$194,036)</u> | <u>\$0</u> |
| | FUND BALANCE - September 30 | <u><u>\$492,641</u></u> | <u><u>\$194,036</u></u> | <u><u>\$493</u></u> | <u><u>\$0</u></u> | <u><u>\$0</u></u> |

| Account Number | Account Description | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|-------------------------------|---|--------------------|--------------------|--------------------------|-------------------------|-------------------|
| SOURCES | | | | | | |
| 361100/361300 | Investment | \$1,483 | \$4,431 | \$1,000 | \$1,000 | \$1,800 |
| 399100 | Loan Repayment - CWDS | \$0 | \$0 | \$0 | \$120,000 | \$105,000 |
| | Total Revenues | \$1,483 | \$4,431 | \$1,000 | \$121,000 | \$106,800 |
| 381001 | From General Fund | \$1,190,000 | \$0 | \$0 | \$0 | \$0 |
| 381304 | From Public Facilities | \$0 | \$0 | \$99,000 | \$194,349 | \$0 |
| | Total Transfers | \$1,190,000 | \$0 | \$99,000 | \$194,349 | \$0 |
| | TOTAL SOURCES | \$1,191,483 | \$4,431 | \$100,000 | \$315,349 | \$106,800 |
| APPLICATIONS | | | | | | |
| | Total Operating | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| 560620 | Buildings | (\$499) | \$0 | \$0 | \$7,274 | \$0 |
| 560650 | Construction In Progress | \$98,174 | \$22,062 | \$337,228 | \$493,903 | \$140,000 |
| 560680 | Intangibles | \$2,950 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$100,625 | \$22,062 | \$337,228 | \$501,177 | \$140,000 |
| | TOTAL APPLICATIONS | \$100,625 | \$22,062 | \$337,228 | \$501,177 | \$140,000 |
| CHANGE IN FUND BALANCE | | | | | | |
| | FUND BALANCE - October 1 | \$232,239 | \$1,323,097 | \$204,248 | \$220,466 | \$34,638 |
| | Appropriation TO (FROM) Fund Balance | \$1,090,858 | (\$17,631) | (\$237,228) | (\$185,828) | (\$33,200) |
| | FUND BALANCE - September 30 | \$1,323,097 | \$1,305,466 | (\$32,980) | \$34,638 | \$1,438 |
| | Principal pay-off CWDS FY17 (internal loan) | | (\$1,085,000) | | | |
| | CWGO DS Repayment | | \$0 | \$120,000 | | |
| | Fund Balance available for Appropriation | | \$220,466 | \$87,020 | | |
| | CIP: | | | | | |
| | City Hall repairs/improvements (interior bathrooms, carpet, etc.) | \$140,000 | | | | |

ENTERPRISE FUNDS

Budget Data

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| | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|---------------------------------------|---------------------|---------------------|--------------------------------|-------------------------------|---------------------|
| Sources | | | | | |
| Revenues | \$13,641,229 | \$14,317,949 | \$13,159,870 | \$13,315,687 | \$15,375,355 |
| Transfers In | \$39,425 | \$42,813 | \$43,090 | \$43,090 | \$68,341 |
| Total Sources | \$13,680,654 | \$14,360,762 | \$13,202,960 | \$13,358,777 | \$15,443,696 |
| Applications | | | | | |
| Personal Services | \$2,967,004 | \$2,749,688 | \$3,161,019 | \$3,207,969 | \$3,481,866 |
| Operating | \$2,531,475 | \$3,182,004 | \$3,479,004 | \$3,992,440 | \$5,652,452 |
| Debt | \$1,949,088 | \$1,258,845 | \$2,109,983 | \$2,109,983 | \$2,109,679 |
| Transfers | \$2,081,778 | \$2,017,529 | \$2,049,140 | \$1,924,140 | \$1,785,868 |
| Capital | \$1,052,662 | \$6,839,152 | \$2,662,665 | \$2,600,727 | \$2,296,400 |
| Total Applications | \$10,582,007 | \$16,047,218 | \$13,461,811 | \$13,835,259 | \$15,326,265 |
| Less Capitalized Applications | (\$2,499,361) | (\$7,661,871) | | | |
| Total Non-Capital Applications | \$8,082,646 | \$8,385,347 | | | |

| FUND | FUND NAME | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|--|----------------------------|---------------------|---------------------|--|-------------------------------|---------------------|
| SOURCES | | | | | | |
| 401 | Water & Sewer Utility | \$10,010,023 | \$10,390,398 | \$10,492,690 | \$10,505,450 | \$10,410,300 |
| 402 | W&S - Service Availability | \$1,217,481 | \$806,845 | \$24,000 | \$24,000 | \$40,000 |
| 420 | Development Services | \$1,326,707 | \$1,984,398 | \$1,442,500 | \$1,442,500 | \$2,043,500 |
| 430 | Stormwater | \$1,126,443 | \$1,179,121 | \$1,243,770 | \$1,386,827 | \$2,949,896 |
| TOTAL SOURCES | | \$13,680,654 | \$14,360,762 | \$13,202,960 | \$13,358,777 | \$15,443,696 |
| APPLICATIONS | | | | | | |
| 410 | Water & Sewer Utility | \$6,189,093 | \$6,666,315 | \$11,189,641 | \$11,287,432 | \$11,265,623 |
| 412 | W&S - Service Availability | \$0 | \$0 | \$0 | \$0 | \$0 |
| 420 | Development Services | \$845,552 | \$1,029,818 | \$912,989 | \$1,045,589 | \$1,036,464 |
| 430 | Stormwater | \$1,048,001 | \$689,214 | \$1,359,181 | \$1,502,238 | \$3,024,178 |
| TOTAL APPLICATIONS | | \$8,082,646 | \$8,385,347 | \$13,461,811 | \$13,835,259 | \$15,326,265 |
| CHANGE IN FUND EQUITY | | | | | | |
| | | Net Assets | | Net Assets less Net Capital (less Restricted for Renewal/Replacement) | | |
| FUND EQUITY - October 1 | | \$31,104,659 | \$33,790,360 | \$13,701,458 | \$13,003,032 | \$12,526,550 |
| Appropriation TO (FROM) Fund Equity | | \$5,598,008 | \$5,975,415 | (\$258,851) | (\$476,482) | \$117,431 |
| FUND EQUITY - September 30 | | \$36,702,667 | \$39,765,775 | \$13,442,607 | \$12,526,550 | \$12,643,981 |
| Non-Cash Adjustments | | (\$2,912,307) | (\$2,280,652) | | | |
| Total Net Assets per CAFR | | 33,790,360 | 37,485,123 | | | |

| | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|--------------------------------|---------------------|---------------------|--------------------------------|-------------------------------|---------------------|
| Sources | | | | | |
| Revenues | \$11,188,079 | \$11,154,430 | \$10,473,600 | \$10,486,360 | \$10,444,300 |
| Transfers In | \$39,425 | \$42,813 | \$43,090 | \$43,090 | \$6,000 |
| Total Sources | \$11,227,504 | \$11,197,243 | \$10,516,690 | \$10,529,450 | \$10,450,300 |
| Applications | | | | | |
| Personal Services | \$2,069,953 | \$2,102,109 | \$2,449,488 | \$2,534,438 | \$2,664,312 |
| Operating Expenses | \$2,097,485 | \$2,647,611 | \$2,799,530 | \$3,143,171 | \$3,071,614 |
| Debt | \$1,949,088 | \$1,258,845 | \$2,109,983 | \$2,109,983 | \$2,109,679 |
| Transfers | \$1,519,266 | \$1,480,469 | \$1,517,940 | \$1,392,940 | \$1,407,618 |
| Capital Outlay | \$975,831 | \$6,795,137 | \$2,312,700 | \$2,106,900 | \$2,012,400 |
| Total Applications | \$8,611,623 | \$14,284,171 | \$11,189,641 | \$11,287,432 | \$11,265,623 |
| Less Capitalized Applications | (\$2,422,530) | (\$7,617,856) | | | |
| Total Non-Capital Applications | \$6,189,093 | \$6,666,315 | | | |

Water & Sewer Operations - 3600

| | | | | |
|-----------------------------------|-----------|-----------|-----------|-----------|
| Utility/Public Works Director | 1 | 1 | 1 | 1 |
| Utility Superintendent | 1 | 1 | 1 | 1 |
| Office Supervisor | 1 | 1 | 1 | |
| Water Conservation Coord/Arborist | 1 | 1 | 1 | |
| Maintenance Worker | 15 | 16 | 16 | 16 |
| Line Locator | 1 | 1 | 1 | 1 |
| Team Leader | 3 | 3 | 3 | 3 |
| Lead Waste Water Treatment Oper | 1 | 1 | 1 | 1 |
| Lead Water Plant Operator | 1 | 1 | 1 | 1 |
| Wastewater Treatment Operator | 6 | 5 | 5 | 5 |
| Water Plant Operator | 1 | 3 | 3 | 3 |
| Service Technician | 2 | 2 | 2 | 2 |
| Meter Reader | | | | 3 |
| Industrial Electrician | 1 | 1 | 1 | 1 |
| Total | 35 | 37 | 37 | 38 |

| | | | | |
|----------------------------------|-----------|-----------|-----------|-----------|
| TOTAL FULL-TIME PERSONNEL | 35 | 37 | 37 | 38 |
|----------------------------------|-----------|-----------|-----------|-----------|

Water & Sewer Operations - Part Time - 3600

| | | | | |
|--------------------|-------------|-------------|-------------|-------------|
| Maintenance Worker | 1.45 | 1.45 | 1.45 | 0.73 |
| Total | 1.45 | 1.45 | 1.45 | 0.73 |

| | | | | |
|----------------------------------|-------------|-------------|-------------|-------------|
| TOTAL PART-TIME PERSONNEL | 1.45 | 1.45 | 1.45 | 0.73 |
|----------------------------------|-------------|-------------|-------------|-------------|

| | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|--------------------------------------|---------------------|---------------------|--------------------------------|-------------------------------|---------------------|
| SOURCES | | | | | |
| Operating Revenues | \$9,877,150 | \$10,267,249 | \$10,399,600 | \$10,412,360 | \$10,294,300 |
| Non-Operating Revenues and Transfers | \$132,873 | \$123,149 | \$93,090 | \$93,090 | \$116,000 |
| Service Availability Fund | \$1,217,481 | \$806,845 | \$24,000 | \$24,000 | \$40,000 |
| TOTAL SOURCES | \$11,227,504 | \$11,197,243 | \$10,516,690 | \$10,529,450 | \$10,450,300 |
| APPLICATIONS | | | | | |
| Operations | \$6,189,093 | \$6,666,315 | \$11,189,641 | \$11,287,432 | \$11,265,623 |
| Service Availability Fund | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL APPLICATIONS | \$6,189,093 | \$6,666,315 | \$11,189,641 | \$11,287,432 | \$11,265,623 |

| CHANGE IN FUND EQUITY | Net Assets | | Net Assets less Net Capital (less Restricted for Renewal/Replacement) | | |
|--|---------------|---------------|--|-------------|-------------|
| | | | | | |
| FUND EQUITY - October 1 | \$22,030,664 | \$24,508,049 | \$11,305,277 | \$9,624,723 | \$8,866,741 |
| Appropriation TO (FROM) Fund Equity | \$5,038,411 | \$4,530,928 | (\$672,951) | (\$757,982) | (\$815,323) |
| FUND EQUITY - September 30 | \$27,069,075 | \$29,038,977 | \$10,632,326 | \$8,866,741 | \$8,051,418 |
| Non-cash Adjustments | (\$2,561,026) | (\$1,855,880) | | | |
| Total Net Assets per CAFR | \$24,508,049 | \$27,183,097 | | | |

Total Net Assets Consist of:
 Cash and Investments - \$16,866,753
 Other Current Assets - \$1,262,069
 Restricted for R&R - \$559,725
 Restricted Investments - \$718,955
 Net Deferred Flow (pension) - (\$257,925)
 Current Liabilities - (\$1,445,502)
 Noncurrent Liabilities - (\$7,519,627)
 Capital Assets (net of related debt) - \$16,998,649

| Account Number | Description of Expenditure | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|-----------------------|-------------------------------|---------------------|---------------------|--------------------------|-------------------------|---------------------|
| | SOURCES | | | | | |
| <i>Operating:</i> | | | | | | |
| 343300 | Water Supply | \$3,371,616 | \$3,538,085 | \$3,560,000 | \$3,560,000 | \$3,514,000 |
| 343500 | Sewer / Waste Water | \$5,732,863 | \$5,900,226 | \$6,048,000 | \$6,048,000 | \$6,004,000 |
| 343700 | Reclaimed Water | \$465,630 | \$528,672 | \$486,000 | \$486,000 | \$502,800 |
| 343910 | Meter | \$34,460 | \$17,402 | \$30,000 | \$30,000 | \$33,000 |
| 343915 | Reservation | \$0 | \$44,153 | \$5,000 | \$5,000 | \$0 |
| 343920 | Penalties (Late) | \$142,719 | \$130,004 | \$140,000 | \$140,000 | \$130,000 |
| 343925 | Application | \$39,720 | \$33,620 | \$40,000 | \$40,000 | \$35,000 |
| 343930 | Turn Off / On | \$68,490 | \$53,930 | \$70,000 | \$70,000 | \$55,000 |
| 343935 | Tampering | \$380 | \$190 | \$100 | \$100 | \$0 |
| 343940 | Inspection | \$2,760 | \$1,080 | \$2,500 | \$2,500 | \$2,500 |
| 343945 | NSF | \$3,210 | \$3,080 | \$3,000 | \$3,000 | \$3,000 |
| 369300/369301 | Settlements & Collections | \$9,766 | \$11,285 | \$10,000 | \$22,760 | \$10,000 |
| 369900 | Misc Revenue | \$5,536 | \$5,522 | \$5,000 | \$5,000 | \$5,000 |
| | Operating Revenues | \$9,877,150 | \$10,267,249 | \$10,399,600 | \$10,412,360 | \$10,294,300 |
| <i>Non-Operating:</i> | | | | | | |
| 361100/361300 | Investment | \$88,831 | \$75,093 | \$50,000 | \$50,000 | \$110,000 |
| 364100 | Auction Proceeds | \$4,617 | \$5,243 | \$0 | \$0 | \$0 |
| | Non-Operating Revenues | \$93,448 | \$80,336 | \$50,000 | \$50,000 | \$110,000 |
| | Total Revenues | \$9,970,598 | \$10,347,585 | \$10,449,600 | \$10,462,360 | \$10,404,300 |
| 381140 | From Arbor | \$8,568 | \$9,438 | \$9,510 | \$9,510 | \$0 |
| 381160 | From TLBD Maint | \$23,143 | \$25,485 | \$25,680 | \$25,680 | \$0 |
| 381161 | From Oak Forest Maint | \$1,714 | \$1,890 | \$1,900 | \$1,900 | \$0 |
| 381411 | From Stormwater Utility | \$6,000 | \$6,000 | \$6,000 | \$6,000 | \$6,000 |
| | Total Transfers | \$39,425 | \$42,813 | \$43,090 | \$43,090 | \$6,000 |
| | TOTAL SOURCES | \$10,010,023 | \$10,390,398 | \$10,492,690 | \$10,505,450 | \$10,410,300 |

| Account Number | Description of Expenditure | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|----------------|-------------------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| 510100 | Base Wages/Salaries | \$1,291,382 | \$1,292,510 | \$1,435,849 | \$1,491,849 | \$1,550,341 |
| 510140 | Overtime | \$39,649 | \$74,877 | \$40,001 | \$40,001 | \$40,001 |
| 510900 | Reimbursements | \$0 | (\$274) | \$0 | \$0 | \$0 |
| 520200 | FICA | \$97,824 | \$100,649 | \$114,605 | \$120,105 | \$121,704 |
| 520220 | Pension DB | \$282,547 | \$186,906 | \$263,275 | \$263,275 | \$362,561 |
| 520225 | Pension DC | \$19,613 | \$22,056 | \$37,818 | \$43,318 | \$62,465 |
| 520230 | Health Insurance | \$312,486 | \$392,478 | \$517,712 | \$533,312 | \$482,379 |
| 520240 | Workers' Comp | \$26,080 | \$32,907 | \$35,228 | \$37,578 | \$44,861 |
| 520250 | Unemployment | \$372 | \$0 | \$5,000 | \$5,000 | \$0 |
| | Total Payroll | \$2,069,953 | \$2,102,109 | \$2,449,488 | \$2,534,438 | \$2,664,312 |
| 530311 | Legal | \$12,954 | \$14,064 | \$15,000 | \$15,000 | \$15,000 |
| 530314 | Consulting | \$17,842 | \$74,323 | \$63,250 | \$147,331 | \$191,675 |
| 530315 | Pre/Post Employment | \$2,934 | \$4,545 | \$1,750 | \$3,250 | \$2,800 |
| 530341 | Other Svcs - Contract / Admin | \$0 | \$10,560 | \$6,000 | \$22,000 | \$6,000 |
| 530340 | Other Svcs | \$48,538 | \$46,808 | \$50,430 | \$50,430 | \$68,308 |
| 530342 | Other Svcs - Maint / Licenses | \$21,928 | \$12,589 | \$17,056 | \$26,356 | \$24,324 |
| 530343 | Other Svcs - Banking | \$25,031 | \$23,955 | \$20,000 | \$20,000 | \$20,000 |
| 530411 | Communication - Phone | \$10,974 | \$10,753 | \$16,216 | \$16,216 | \$20,178 |
| 530413 | Communication - R&M | \$1,375 | \$891 | \$2,000 | \$2,000 | \$2,000 |
| 540430 | Utilities | \$583,065 | \$668,711 | \$676,200 | \$676,200 | \$698,100 |
| 540435 | Disposal | \$407,712 | \$575,567 | \$650,000 | \$650,000 | \$550,000 |
| 545100 | R&M Buildings | \$15,528 | \$14,438 | \$128,000 | \$75,285 | \$30,080 |
| 545130 | R&M Bldgs - Water Plant | \$97,750 | \$135,368 | \$125,000 | \$131,380 | \$129,500 |
| 545140 | R&M Bldgs - Sewer Plant | \$242,068 | \$301,966 | \$245,000 | \$326,380 | \$355,000 |
| 545150 | R&M Bldgs - Reclaimed Plant | \$35,566 | \$53,124 | \$47,500 | \$76,615 | \$47,500 |
| 545230 | R&M Infra - Lift Stations | \$83,311 | \$132,610 | \$100,905 | \$134,505 | \$124,105 |
| 545240 | R&M Infra - Water System | \$60,402 | \$88,220 | \$102,500 | \$130,500 | \$211,500 |
| 545250 | R&M Infra - Sewer System | \$16,733 | \$40,177 | \$35,500 | \$105,500 | \$48,000 |
| 545270 | R&M Infra - Grounds | \$4,800 | \$4,800 | \$6,800 | \$6,800 | \$7,808 |
| 545300 | R&M Mach & Equip | \$39,373 | \$31,009 | \$51,550 | \$51,550 | \$43,450 |
| 545310 | R&M M&E - Vehicles | \$26,454 | \$17,057 | \$18,300 | \$22,300 | \$23,300 |
| 545320 | R&M M&E - Meters | \$14,981 | \$14,942 | \$19,644 | \$19,644 | \$19,644 |
| 550510 | Office | \$2,940 | \$4,030 | \$4,300 | \$4,300 | \$4,000 |
| 550520 | Operating | \$11,969 | \$23,785 | \$23,000 | \$23,000 | \$23,000 |
| 550522 | Operating - Tires / Filters | \$5,958 | \$5,508 | \$8,000 | \$15,500 | \$6,000 |
| 550523 | Operating - Janitorial | \$1,601 | \$1,690 | \$1,800 | \$1,800 | \$1,800 |
| 550524 | Operating - Chemicals | \$211,184 | \$203,301 | \$226,734 | \$244,234 | \$243,745 |
| 550525 | Operating - Small Tools | \$7,700 | \$8,681 | \$10,000 | \$13,000 | \$17,925 |
| 550526 | Operating - Software | \$989 | \$480 | \$6,500 | \$6,500 | \$5,750 |
| 550527 | Operating - Apparel | \$11,145 | \$12,255 | \$14,550 | \$14,550 | \$16,050 |
| 552000 | Fuel | \$47,484 | \$71,732 | \$56,785 | \$56,785 | \$70,542 |
| 555400 | Travel & Per Diem | \$839 | \$1,663 | \$1,800 | \$1,800 | \$1,800 |
| 555420 | Postage / Freight | \$108 | \$95 | \$100 | \$100 | \$100 |
| 555441 | Rent / Lease - Copy Machine | \$0 | \$1,590 | \$2,400 | \$2,400 | \$1,920 |
| 555442 | Rent / Lease - Equipment | \$896 | \$1,052 | \$2,000 | \$2,000 | \$2,000 |
| 555450 | Insurance | \$0 | \$15,000 | \$15,000 | \$15,000 | \$15,000 |
| 555470 | Printing / Binding | \$578 | \$348 | \$800 | \$800 | \$560 |
| 555480 | Promotional / Advertising | \$3,871 | \$4,596 | \$7,800 | \$12,800 | \$5,400 |
| 555490 | Not Otherwise Classified | \$936 | \$1,811 | \$2,200 | \$2,200 | \$550 |
| 555540 | Dues/Reg/Pub | \$12,492 | \$9,339 | \$10,760 | \$10,760 | \$11,200 |
| 555550 | Training | \$7,476 | \$4,178 | \$6,400 | \$6,400 | \$6,000 |
| | Total Operating | \$2,097,485 | \$2,647,611 | \$2,799,530 | \$3,143,171 | \$3,071,614 |
| 570710 | Principal | \$1,446,699 | \$822,719 | \$1,745,495 | \$1,745,495 | \$1,888,590 |
| 570720 | Interest | \$454,429 | \$316,290 | \$245,448 | \$245,448 | \$221,089 |
| 570730 | Other Debt Service Costs | \$47,960 | \$119,836 | \$119,040 | \$119,040 | \$0 |
| | Total Debt Service | \$1,949,088 | \$1,258,845 | \$2,109,983 | \$2,109,983 | \$2,109,679 |
| 591001 | To General Fund | \$1,519,266 | \$1,480,469 | \$1,517,940 | \$1,392,940 | \$1,407,618 |
| | Total Transfers | \$1,519,266 | \$1,480,469 | \$1,517,940 | \$1,392,940 | \$1,407,618 |

| Account Number | Description of Expenditure | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|----------------|----------------------------------|-----------------|-----------------|--------------------------|-------------------------|-----------------|
| 560621 | Buildings - Plants and Main | \$258,799 | \$900,769 | \$0 | \$0 | \$0 |
| 560640 | Machinery & Equipment | \$19,353 | \$145,130 | \$545,500 | \$522,500 | \$234,300 |
| 560641 | Mach & Equip - Vehicles | \$44,591 | \$41,688 | \$94,000 | \$94,000 | \$94,100 |
| 560642 | Mach & Equip - Data Proc | \$3,586 | \$5,232 | \$7,200 | \$7,200 | \$6,000 |
| 560643 | Mach & Equip - Furn/Office | \$0 | \$0 | \$6,000 | \$6,000 | \$0 |
| 560650 | Construction In Progress | \$649,502 | \$5,702,318 | \$1,660,000 | \$1,477,200 | \$1,678,000 |
| | Total Capital | \$975,831 | \$6,795,137 | \$2,312,700 | \$2,106,900 | \$2,012,400 |
| | Transfer to Balance Sheet | (\$2,422,530) | (\$7,617,856) | | | |
| | Transfer to Balance Sheet | (\$2,422,530) | (\$7,617,856) | \$0 | \$0 | \$0 |
| | TOTAL APPLICATIONS | \$6,189,093 | \$6,666,315 | \$11,189,641 | \$11,287,432 | \$11,265,623 |

CHANGE IN FUND EQUITY

FUND EQUITY - October 1

Appropriation TO (FROM) Fund Equity

FUND EQUITY - September 30

Non-cash Adjustments

Total Net Assets per CAFR

| | Net Assets | | Net Assets less Net Capital (less Renewal/Replacement Restricted) | | |
|--|---------------|---------------|--|-------------|-------------|
| FUND EQUITY - October 1 | \$19,214,511 | \$20,474,415 | \$6,507,943 | \$4,784,244 | \$4,002,262 |
| Appropriation TO (FROM) Fund Equity | \$3,820,930 | \$3,724,083 | (\$696,951) | (\$781,982) | (\$855,323) |
| FUND EQUITY - September 30 | \$23,035,441 | \$24,198,498 | \$5,810,992 | \$4,002,262 | \$3,146,939 |
| Non-cash Adjustments | (\$2,561,026) | (\$1,855,880) | | | |
| Total Net Assets per CAFR | \$20,474,415 | \$22,342,618 | | | |

Machinery & Equip:

| | |
|---------------------------|-----------|
| Tractor w. flail motor | \$97,000 |
| Sewer jetter | \$53,500 |
| Jumping jack clamp | \$2,800 |
| Crane body with outrigger | \$34,500 |
| Booster pump (CWP) | \$17,000 |
| 3" mudhog pump | \$1,600 |
| 3" centrifugal pump | \$1,400 |
| Valve exercisor | \$4,500 |
| Automatic gates (2) | \$22,000 |
| | \$234,300 |

Vehicles:

| | |
|---------------------|----------|
| Ford F-350 w. crane | \$51,600 |
| Ford F-450 | \$42,500 |
| | \$94,100 |

Data Processing:

| | |
|------------|---------|
| Tablet (3) | \$6,000 |
|------------|---------|

Total Net Assets Consist of:
Cash and Investments - \$12,026,274
Other Current Assets - \$1,262,069
Restricted for R&R - \$559,725
Restricted Investments - \$718,955
Net Deferred Flow (pension) - (\$257,925)
Current Liabilities - (\$1,445,502)
Noncurrent Liabilities - (\$7,519,627)
Capital Assets (net of related debt) - \$16,998,649

CIP:

| | |
|---|-------------|
| Emergency bypass pumps (4) | \$320,000 |
| Control upgrades (WTP #3) | \$70,000 |
| West WRF control upgrade | \$300,000 |
| Electrical panel (4) | \$106,000 |
| Ductile iron pipe (Bear Creek/Northern) | \$54,000 |
| Check valve relocate 10W | \$38,000 |
| Lift Station 7W (replace) | \$450,000 |
| Tank WTP #1 GST 2 tank | \$90,000 |
| Sewer pipe relining | \$250,000 |
| | \$1,678,000 |

| Account Number | Account Description | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|------------------------------|--|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| SOURCES | | | | | | |
| <i>Operating:</i> | | | | | | |
| 324210 | Svc Avail - Water / Residential | \$42,870 | \$4,415 | \$0 | \$0 | \$0 |
| 324215 | Svc Avail - Sewer / Residential | \$176,568 | \$15,379 | \$0 | \$0 | \$0 |
| 324220 | Svc Avail - Water / Commercial | \$197,100 | \$152,911 | \$0 | \$0 | \$0 |
| 324225 | Svc Avail - Sewer / Commercial | \$779,642 | \$605,209 | \$0 | \$0 | \$0 |
| | Operating Revenues | \$1,196,180 | \$777,914 | \$0 | \$0 | \$0 |
| <i>Non-Operating:</i> | | | | | | |
| 361100/361300 | Investment | \$21,301 | \$28,931 | \$24,000 | \$24,000 | \$40,000 |
| | Non-Operating Revenues | \$21,301 | \$28,931 | \$24,000 | \$24,000 | \$40,000 |
| | Total Revenues | \$1,217,481 | \$806,845 | \$24,000 | \$24,000 | \$40,000 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL SOURCES | \$1,217,481 | \$806,845 | \$24,000 | \$24,000 | \$40,000 |
| APPLICATIONS | | | | | | |
| | Total Operating | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Transfers | \$0 | \$0 | \$0 | \$0 | \$0 |
| | Total Capital | \$0 | \$0 | \$0 | \$0 | \$0 |
| | TOTAL APPLICATIONS | \$0 | \$0 | \$0 | \$0 | \$0 |
| CHANGE IN FUND EQUITY | | | | | | |
| | FUND EQUITY - October 1 | \$2,816,153 | \$4,033,634 | \$4,797,334 | \$4,840,479 | \$4,864,479 |
| | Appropriation TO (FROM) Fund Equity | \$1,217,481 | \$806,845 | \$24,000 | \$24,000 | \$40,000 |
| | FUND EQUITY - September 30 | \$4,033,634 | \$4,840,479 | \$4,821,334 | \$4,864,479 | \$4,904,479 |

| | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|--------------------------------|--------------------|--------------------|--------------------------------|-------------------------------|--------------------|
| Sources | | | | | |
| Revenues | \$1,126,443 | \$1,179,121 | \$1,243,770 | \$1,386,827 | \$2,887,555 |
| Transfers In | \$0 | \$0 | \$0 | \$0 | \$62,341 |
| Total Sources | \$1,126,443 | \$1,179,121 | \$1,243,770 | \$1,386,827 | \$2,949,896 |
| Applications | | | | | |
| Personal Services | \$591,155 | \$308,684 | \$523,731 | \$515,731 | \$471,243 |
| Operating Expenses | \$254,234 | \$209,230 | \$314,185 | \$453,980 | \$2,172,635 |
| Debt | \$0 | \$0 | \$0 | \$0 | \$0 |
| Transfers | \$202,612 | \$171,300 | \$171,300 | \$171,300 | \$171,300 |
| Capital Outlay | \$71,069 | \$30,351 | \$349,965 | \$361,227 | \$209,000 |
| Total Applications | \$1,119,070 | \$719,565 | \$1,359,181 | \$1,502,238 | \$3,024,178 |
| Less Capitalized Applications | (\$71,069) | (\$30,351) | | | |
| Total Non-Capital Applications | \$1,048,001 | \$689,214 | | | |

Operations - 3800

| | | | | |
|----------------------------|----------|----------|----------|----------|
| Team Leader | 1 | 1 | 1 | 1 |
| Maintenance Worker | 5 | 5 | 5 | 5 |
| Stormwater Utility Manager | 1 | 1 | 1 | 1 |
| Total | 7 | 7 | 7 | 6 |

Engineering - 3810

| | | | | |
|------------------------|----------|----------|----------|----------|
| City Engineer | 1 | 1 | | 1 |
| Construction Inspector | | 1 | 1 | 1 |
| Senior Civil Engineer | 1 | 1 | 1 | 1 |
| Total | 2 | 3 | 2 | 2 |

| | | | | |
|----------------------------------|----------|-----------|----------|----------|
| TOTAL FULL-TIME PERSONNEL | 9 | 10 | 9 | 8 |
|----------------------------------|----------|-----------|----------|----------|

| Account Number | Account Description | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|-------------------------------|------------------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| SOURCES | | | | | | |
| <i>Operating:</i> | | | | | | |
| 322120 | Engineering Inspection | \$42,907 | \$125,204 | \$5,000 | \$5,000 | \$5,000 |
| 343901 | Stormwater | \$1,054,724 | \$1,042,363 | \$1,080,030 | \$1,080,030 | \$1,135,500 |
| Operating Revenues | | \$1,097,631 | \$1,167,567 | \$1,085,030 | \$1,085,030 | \$1,140,500 |
| <i>Non-Operating:</i> | | | | | | |
| 337300 | Grant - Physical Environment | \$0 | \$0 | \$157,065 | \$157,065 | \$1,372,987 |
| 361100/361300 | Investment | \$4,765 | \$4,829 | \$1,675 | \$1,675 | \$7,000 |
| 364100 | Auction Proceeds | \$4,491 | \$6,725 | \$0 | \$0 | \$0 |
| 369900 | Misc Revenue | \$19,556 | \$0 | \$0 | \$0 | \$367,068 |
| Non-Operating Revenues | | \$28,812 | \$11,554 | \$158,740 | \$301,797 | \$1,747,055 |
| Total Revenues | | \$1,126,443 | \$1,179,121 | \$1,243,770 | \$1,386,827 | \$2,887,555 |
| 381130 | From Solid Waste | \$0 | \$0 | \$0 | \$0 | \$62,341 |
| Total Transfers | | \$0 | \$0 | \$0 | \$0 | \$62,341 |
| TOTAL SOURCES | | \$1,126,443 | \$1,179,121 | \$1,243,770 | \$1,386,827 | \$2,949,896 |
| APPLICATIONS | | | | | | |
| <i>Division</i> | | | | | | |
| 3800 | Operations | \$739,729 | \$415,891 | \$1,033,240 | \$993,794 | \$1,021,352 |
| 3810 | Engineering | \$308,272 | \$273,323 | \$325,941 | \$508,444 | \$2,002,826 |
| TOTAL APPLICATIONS | | \$1,048,001 | \$689,214 | \$1,359,181 | \$1,502,238 | \$3,024,178 |

| CHANGE IN FUND EQUITY | Net Assets | | Net Assets less Net Capital | | |
|-------------------------------------|--------------------|--------------------|-----------------------------|-------------|------------|
| | | | | | |
| FUND EQUITY - October 1 | \$7,705,594 | \$7,457,273 | \$398,309 | \$619,572 | \$504,161 |
| Appropriation TO (FROM) Fund Equity | \$78,442 | \$489,907 | (\$115,411) | (\$115,411) | (\$74,282) |
| FUND EQUITY - September 30 | \$7,784,036 | \$7,947,180 | \$282,898 | \$504,161 | \$429,879 |
| Non-cash Adjustments: | | | | | |
| Non-cash Adjustments | (\$326,763) | (\$423,616) | | | |
| Total Net Assets per CAFR | \$7,457,273 | \$7,523,564 | | | |

Total Net Assets consist of:
Cash and Investments - \$815,743
Other Current Assets - \$97,480
Net Deferred Flow (pension) - (\$35,662)
Current Liabilities - (\$48,128)
Non-current Liabilities - (\$209,861)
Capital Assets
(net of related debt) - \$6,903,992

| Account Number | Description of Expenditure | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|----------------|-------------------------------------|--------------------|------------------|--------------------------|-------------------------|--------------------|
| 510100 | Base Wages/Salaries | \$377,487 | \$398,689 | \$301,907 | \$293,907 | \$272,728 |
| 510140 | Overtime | \$1,422 | \$3,231 | \$2,000 | \$2,000 | \$2,001 |
| 510900 | Reimbursements | \$0 | (\$1,289) | \$0 | \$0 | \$0 |
| 520200 | FICA | \$28,421 | \$30,070 | \$24,841 | \$24,841 | \$21,029 |
| 520220 | Pension DB | \$90,163 | (\$239,992) | \$64,613 | \$64,613 | \$53,245 |
| 520225 | Pension DC | \$6,114 | \$6,456 | \$7,189 | \$7,189 | \$12,347 |
| 520230 | Health Insurance | \$76,507 | \$96,135 | \$104,844 | \$104,844 | \$94,093 |
| 520240 | Workers' Comp | \$11,041 | \$12,616 | \$13,337 | \$13,337 | \$15,800 |
| 520250 | Unemployment | \$0 | \$2,768 | \$5,000 | \$5,000 | \$0 |
| | Total Payroll | \$591,155 | \$308,684 | \$523,731 | \$515,731 | \$471,243 |
| 530311 | Legal | \$4,714 | \$4,688 | \$5,040 | \$5,040 | \$5,040 |
| 530314 | Consulting | \$31,653 | \$8,163 | \$25,000 | \$168,057 | \$52,386 |
| 530315 | Pre/Post Employment | \$594 | \$1,429 | \$500 | \$500 | \$1,480 |
| 530341 | Other Svcs - Contract / Admin | \$9,000 | \$9,000 | \$9,000 | \$17,000 | \$14,312 |
| 530342 | Other Svcs - Maint / Licenses | \$1,430 | \$1,430 | \$2,000 | \$2,000 | \$2,514 |
| 530411 | Communication - Phone | \$1,920 | \$2,040 | \$1,260 | \$1,260 | \$1,234 |
| 530413 | Communication - R&M | \$135 | \$135 | \$1,200 | \$1,200 | \$1,200 |
| 545210 | R&M Infra - Stormwater | \$136,648 | \$126,838 | \$153,600 | \$142,338 | \$181,578 |
| 545270 | R&M Infra - Grounds | \$23,699 | \$24,189 | \$40,000 | \$40,000 | \$1,835,687 |
| 545300 | R&M Mach & Equip | \$10,548 | \$7,406 | \$25,900 | \$25,900 | \$21,900 |
| 545310 | R&M M&E - Vehicles | \$2,566 | \$3,261 | \$4,300 | \$4,300 | \$4,300 |
| 550510 | Office | \$55 | \$158 | \$300 | \$300 | \$200 |
| 550520 | Operating | \$198 | \$1,022 | \$200 | \$200 | \$200 |
| 550522 | Operating - Tires / Filters | \$1,854 | \$1,500 | \$2,200 | \$2,200 | \$1,900 |
| 550524 | Operating - Chemicals | \$12,600 | \$951 | \$15,500 | \$15,500 | \$15,500 |
| 550525 | Operating - Small Tools | \$2,496 | \$445 | \$2,700 | \$2,700 | \$7,700 |
| 550527 | Operating - Apparel | \$2,583 | \$2,936 | \$4,150 | \$4,150 | \$5,575 |
| 552000 | Fuel | \$7,860 | \$9,142 | \$13,100 | \$13,100 | \$12,104 |
| 555400 | Travel & Per Diem | \$0 | \$54 | \$600 | \$600 | \$700 |
| 555420 | Postage / Freight | \$20 | \$30 | \$200 | \$200 | \$200 |
| 555442 | Rent / Lease - Equipment | \$0 | \$0 | \$100 | \$100 | \$100 |
| 555470 | Printing / Binding | \$28 | \$0 | \$0 | \$0 | \$0 |
| 555480 | Promotional / Advertising | \$376 | \$0 | \$300 | \$300 | \$0 |
| 555540 | Dues/Reg/Pub | \$2,854 | \$3,305 | \$3,870 | \$3,870 | \$4,360 |
| 555550 | Training | \$403 | \$1,108 | \$3,165 | \$3,165 | \$2,465 |
| | Total Operating | \$254,234 | \$209,230 | \$314,185 | \$453,980 | \$2,172,635 |
| 591001 | To General Fund | \$165,300 | \$165,300 | \$165,300 | \$165,300 | \$165,300 |
| 591303 | To Public Facilities CP Fund | \$31,312 | \$0 | \$0 | \$0 | \$0 |
| 591410 | To Water Sewer Utility | \$6,000 | \$6,000 | \$6,000 | \$6,000 | \$6,000 |
| | Total Transfers | \$202,612 | \$171,300 | \$171,300 | \$171,300 | \$171,300 |
| 560630 | Infrastructure | \$51,269 | \$0 | \$0 | \$0 | \$0 |
| 560640 | Machinery & Equipment | \$0 | \$0 | \$14,500 | \$14,500 | \$9,000 |
| 560641 | Mach & Equip - Vehicles | \$0 | \$0 | \$26,000 | \$26,000 | \$0 |
| 560642 | Mach & Equip - Data Proc | \$0 | \$0 | \$2,400 | \$2,400 | \$0 |
| 560650 | Construction In Progress | \$19,800 | \$30,351 | \$307,065 | \$318,327 | \$200,000 |
| | Assets Transferred to Balance Sheet | (\$71,069) | (\$30,351) | | | |
| | Total Capital | \$0 | \$0 | \$349,965 | \$361,227 | \$209,000 |
| | TOTAL APPLICATIONS | \$1,048,001 | \$689,214 | \$1,359,181 | \$1,502,238 | \$3,024,178 |

CITY OF WINTER SPRINGS
Fiscal Year 2018-2019 Budget

Stormwater 38
Stormwater - Operations 3800

| Account Number | Description of Expenditure | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|----------------|-------------------------------------|------------------|------------------|--------------------------|-------------------------|--------------------|
| 510100 | Base Wages/Salaries | \$217,396 | \$211,091 | \$208,852 | \$200,852 | \$176,409 |
| 510140 | Overtime | \$1,000 | \$2,563 | \$1,500 | \$1,500 | \$1,500 |
| 510900 | Reimbursements | \$0 | (\$1,289) | \$0 | \$0 | \$0 |
| 520200 | FICA | \$16,440 | \$16,137 | \$17,634 | \$17,634 | \$13,619 |
| 520220 | Pension DB | \$52,749 | (\$257,338) | \$55,320 | \$54,874 | \$45,145 |
| 520225 | Pension DC | \$2,308 | \$1,617 | \$2,252 | \$2,252 | \$6,898 |
| 520230 | Health Insurance | \$59,129 | \$70,343 | \$85,288 | \$85,288 | \$78,004 |
| 520240 | Workers' Comp | \$8,820 | \$10,933 | \$11,899 | \$11,899 | \$14,081 |
| 520250 | Unemployment | \$0 | \$2,768 | \$5,000 | \$5,000 | \$0 |
| | Total Payroll | \$357,842 | \$56,825 | \$387,745 | \$379,299 | \$335,656 |
| 530311 | Legal | \$4,714 | \$4,688 | \$5,040 | \$5,040 | \$5,040 |
| 530315 | Pre/Post Employment | \$594 | \$1,429 | \$500 | \$500 | \$1,480 |
| 530341 | Other Svcs - Contract / Admin | \$0 | \$0 | \$9,000 | \$8,000 | \$0 |
| 530342 | Other Svcs - Maint / Licenses | \$864 | \$864 | \$1,200 | \$1,200 | \$1,714 |
| 530411 | Communication - Phone | \$480 | \$480 | \$280 | \$280 | \$480 |
| 530413 | Communication - R&M | \$135 | \$135 | \$1,200 | \$1,200 | \$1,200 |
| 545210 | R&M Infra - Stormwater | \$136,648 | \$126,838 | \$153,600 | \$142,338 | \$181,578 |
| 545270 | R&M Infra - Grounds | \$23,699 | \$24,189 | \$40,000 | \$40,000 | \$41,551 |
| 545300 | R&M Mach & Equip | \$10,548 | \$7,406 | \$25,900 | \$25,900 | \$21,900 |
| 545310 | R&M M&E - Vehicles | \$2,566 | \$3,261 | \$4,000 | \$4,000 | \$4,000 |
| 550510 | Office | \$55 | \$158 | \$200 | \$200 | \$200 |
| 550520 | Operating | \$198 | \$1,022 | \$200 | \$200 | \$200 |
| 550522 | Operating - Tires / Filters | \$1,854 | \$1,500 | \$2,000 | \$2,000 | \$1,700 |
| 550524 | Operating - Chemicals | \$12,600 | \$951 | \$15,500 | \$15,500 | \$15,500 |
| 550525 | Operating - Small Tools | \$2,496 | \$445 | \$2,500 | \$2,500 | \$7,500 |
| 550527 | Operating - Apparel | \$2,577 | \$2,936 | \$3,350 | \$3,350 | \$4,775 |
| 552000 | Fuel | \$6,906 | \$7,805 | \$10,660 | \$10,660 | \$10,613 |
| 555400 | Travel & Per Diem | \$0 | \$54 | \$400 | \$400 | \$500 |
| 555420 | Postage / Freight | \$20 | \$30 | \$200 | \$200 | \$200 |
| 555442 | Rent / Lease - Equipment | \$0 | \$0 | \$100 | \$100 | \$100 |
| 555480 | Promotional / Advertising | \$376 | \$0 | \$300 | \$300 | \$0 |
| 555540 | Dues/Reg/Pub | \$2,854 | \$3,245 | \$3,500 | \$3,500 | \$3,500 |
| 555550 | Training | \$403 | \$330 | \$1,665 | \$1,665 | \$1,665 |
| | Total Operating | \$210,587 | \$187,766 | \$281,295 | \$269,033 | \$305,396 |
| 591001 | To General Fund | \$165,300 | \$165,300 | \$165,300 | \$165,300 | \$165,300 |
| 591410 | To Water Sewer Utility | \$6,000 | \$6,000 | \$6,000 | \$6,000 | \$6,000 |
| | Total Transfers | \$171,300 | \$171,300 | \$171,300 | \$171,300 | \$171,300 |
| 560630 | Infrastructure | \$51,269 | \$0 | \$0 | \$0 | \$0 |
| 560640 | Machinery & Equipment | \$0 | \$0 | \$14,500 | \$14,500 | \$9,000 |
| 560641 | Mach & Equip - Vehicles | \$0 | \$0 | \$26,000 | \$26,000 | \$0 |
| 560642 | Mach & Equip - Data Proc | \$0 | \$0 | \$2,400 | \$2,400 | \$0 |
| 560650 | Construction In Progress | \$19,800 | \$9,600 | \$150,000 | \$131,262 | \$200,000 |
| | Assets Transferred to Balance Sheet | (\$71,069) | (\$9,600) | | | |
| | Total Capital | \$0 | \$0 | \$192,900 | \$174,162 | \$209,000 |
| | TOTAL APPLICATIONS | \$739,729 | \$415,891 | \$1,033,240 | \$993,794 | \$1,021,352 |

| | | | |
|-----------------------------|-------|---|---------|
| Machinery & Equipment: | | CIP: | |
| Storm drain expansion plug | 5,000 | CIP - N. Tuskawilla outfall replacement | 75,000 |
| Receiver for lateral camera | 4,000 | CIP - Outfall at SR419 & future trail | 50,000 |
| | 9,000 | CIP - Pipe relining | 50,000 |
| | | CIP - Curb inlets | 25,000 |
| | | | 200,000 |

| Account Number | Description of Expenditure | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|----------------|-------------------------------------|------------------|------------------|--------------------------|-------------------------|--------------------|
| 510100 | Base Wages/Salaries | \$160,091 | \$187,598 | \$93,055 | \$93,055 | \$96,319 |
| 510140 | Overtime | \$422 | \$668 | \$500 | \$500 | \$501 |
| 510900 | Reimbursements | \$0 | \$0 | \$0 | \$0 | \$0 |
| 520200 | FICA | \$11,981 | \$13,933 | \$7,207 | \$7,207 | \$7,410 |
| 520220 | Pension DB | \$37,414 | \$17,346 | \$9,293 | \$9,739 | \$8,100 |
| 520225 | Pension DC | \$3,806 | \$4,839 | \$4,937 | \$4,937 | \$5,449 |
| 520230 | Health Insurance | \$17,378 | \$25,792 | \$19,556 | \$19,556 | \$16,089 |
| 520240 | Workers' Comp | \$2,221 | \$1,683 | \$1,438 | \$1,438 | \$1,719 |
| | Total Payroll | \$233,313 | \$251,859 | \$135,986 | \$136,432 | \$135,587 |
| 530314 | Consulting | \$31,653 | \$8,163 | \$25,000 | \$168,057 | \$52,386 |
| 530341 | Other Svcs - Contract / Admin | \$9,000 | \$9,000 | \$0 | \$9,000 | \$14,312 |
| 530342 | Other Svcs - Maint / Licenses | \$566 | \$566 | \$800 | \$800 | \$800 |
| 530411 | Communication - Phone | \$1,440 | \$1,560 | \$980 | \$980 | \$754 |
| 545270 | R&M Infra - Grounds | \$0 | \$0 | \$0 | \$0 | \$1,794,136 |
| 545310 | R&M M&E - Vehicles | \$0 | \$0 | \$300 | \$300 | \$300 |
| 550510 | Office | \$0 | \$0 | \$100 | \$100 | \$0 |
| 550522 | Operating - Tires / Filters | \$0 | \$0 | \$200 | \$200 | \$200 |
| 550525 | Operating - Small Tools | \$0 | \$0 | \$200 | \$200 | \$200 |
| 550527 | Operating - Apparel | \$6 | \$0 | \$800 | \$800 | \$800 |
| 552000 | Fuel | \$954 | \$1,337 | \$2,440 | \$2,440 | \$1,491 |
| 555400 | Travel & Per Diem | \$0 | \$0 | \$200 | \$200 | \$200 |
| 555470 | Printing / Binding | \$28 | \$0 | \$0 | \$0 | \$0 |
| 555540 | Dues/Reg/Pub | \$0 | \$60 | \$370 | \$370 | \$860 |
| 555550 | Training | \$0 | \$778 | \$1,500 | \$1,500 | \$800 |
| | Total Operating | \$43,647 | \$21,464 | \$32,890 | \$184,947 | \$1,867,239 |
| 591303 | To Public Facilities CP Fund | \$31,312 | \$0 | \$0 | \$0 | \$0 |
| | Total Transfers | \$31,312 | \$0 | \$0 | \$0 | \$0 |
| 560650 | Construction In Progress | \$0 | \$20,751 | \$157,065 | \$187,065 | \$0 |
| | Assets Transferred to Balance Sheet | \$0 | (\$20,751) | | | |
| | Total Capital | \$0 | \$0 | \$157,065 | \$187,065 | \$0 |
| | TOTAL APPLICATIONS | \$308,272 | \$273,323 | \$325,941 | \$508,444 | \$2,002,826 |

| | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|--------------------------------|--------------------|--------------------|--------------------------------|-------------------------------|--------------------|
| Sources | | | | | |
| Revenues | \$1,326,707 | \$1,984,398 | \$1,442,500 | \$1,442,500 | \$2,043,500 |
| Transfers In | \$0 | \$0 | \$0 | \$0 | \$0 |
| Total Sources | \$1,326,707 | \$1,984,398 | \$1,442,500 | \$1,442,500 | \$2,043,500 |
| Applications | | | | | |
| Personal Services | \$305,896 | \$338,895 | \$187,800 | \$157,800 | \$346,311 |
| Operating Expenses | \$179,756 | \$325,163 | \$365,289 | \$395,289 | \$408,203 |
| Transfers | \$359,900 | \$365,760 | \$359,900 | \$359,900 | \$206,950 |
| Capital Outlay | \$5,762 | \$13,664 | \$0 | \$132,600 | \$75,000 |
| Total Applications | \$851,314 | \$1,043,482 | \$912,989 | \$1,045,589 | \$1,036,464 |
| Less Capitalized Applications | (\$5,762) | (\$13,664) | | | |
| Total Non-Capital Applications | \$845,552 | \$1,029,818 | | | |

Building Plans and Inspections - 2400

| | | | | |
|----------------------------------|----------|----------|----------|----------|
| Building Official | 1 | 1 | | |
| Building Inspector | 1 | 1 | | |
| Permit Specialist | 2 | 2 | 2 | 3 |
| TOTAL FULL-TIME PERSONNEL | 4 | 4 | 2 | 3 |

Plans and Inspections - Part Time - 2400

| | | | | |
|----------------------------------|-------------|-------------|-------------|-------------|
| Permit Specialist | 0.73 | 1.46 | 1.46 | 0.73 |
| TOTAL PART-TIME PERSONNEL | 0.73 | 1.46 | 1.46 | 0.73 |

| Account Number | Account Description | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|-------------------------------|-----------------------------|--------------------|--------------------|--------------------------|-------------------------|--------------------|
| SOURCES | | | | | | |
| <i>Operating:</i> | | | | | | |
| 322110 | Plans Review | \$490,376 | \$363,292 | \$432,500 | \$432,500 | \$624,500 |
| 322130 | Building Permits | \$640,741 | \$1,307,755 | \$865,000 | \$865,000 | \$1,249,000 |
| 322140 | Building Permit - Surcharge | \$4,635 | \$5,026 | \$4,000 | \$4,000 | \$4,000 |
| 322210 | Electrical Permit | \$26,830 | \$41,559 | \$30,000 | \$30,000 | \$30,000 |
| 322220 | Plumbing Permit | \$51,067 | \$96,131 | \$50,000 | \$50,000 | \$50,000 |
| 322230 | Mechanical Permit | \$96,175 | \$154,514 | \$50,000 | \$50,000 | \$50,000 |
| 369900 | Misc Revenue | \$5,167 | \$17 | \$0 | \$0 | \$0 |
| Operating Revenues | | \$1,314,991 | \$1,968,294 | \$1,431,500 | \$1,431,500 | \$2,007,500 |
| <i>Non-Operating:</i> | | | | | | |
| 361100/361300 | Investment | \$11,701 | \$16,104 | \$11,000 | \$11,000 | \$36,000 |
| 364100 | Auction Proceeds | \$15 | \$0 | \$0 | \$0 | \$0 |
| Non-Operating Revenues | | \$11,716 | \$16,104 | \$11,000 | \$11,000 | \$36,000 |
| Total Revenues | | \$1,326,707 | \$1,984,398 | \$1,442,500 | \$1,442,500 | \$2,043,500 |
| Total Transfers | | \$0 | \$0 | \$0 | \$0 | \$0 |
| TOTAL SOURCES | | \$1,326,707 | \$1,984,398 | \$1,442,500 | \$1,442,500 | \$2,043,500 |

| | | | | | | |
|---------------------------|-----------------------|------------------|--------------------|------------------|--------------------|--------------------|
| APPLICATIONS | | | | | | |
| <i>Division</i> 2400 | Plans and Inspections | \$845,552 | \$1,029,818 | \$912,989 | \$1,045,589 | \$1,036,464 |
| TOTAL APPLICATIONS | | \$845,552 | \$1,029,818 | \$912,989 | \$1,045,589 | \$1,036,464 |

| CHANGE IN FUND EQUITY | Net Assets | | Net Assets less Net Capital | | |
|-------------------------------------|--------------------|--------------------|-----------------------------|-------------|-------------|
| | | | | | |
| FUND EQUITY - October 1 | \$1,368,401 | \$1,825,038 | \$1,997,872 | \$2,758,737 | \$3,155,648 |
| Appropriation TO (FROM) Fund Equity | \$481,155 | \$954,580 | \$529,511 | \$396,911 | \$1,007,036 |
| FUND EQUITY - September 30 | \$1,849,556 | \$2,779,618 | \$2,527,383 | \$3,155,648 | \$4,162,684 |
| Non-cash Adjustments: | (\$24,518) | (\$1,156) | | | |
| Total Net Assets per CAFR | \$1,825,038 | \$2,778,462 | | | |

Total Net Assets consist of:
 Cash and Investments - \$3,033,913
 Net Deferred Flow (pension) - (\$28,684)
 Current Liabilities - (\$97,391)
 Non-current Liabilities - (\$149,101)
 Capital Assets (net of related debt) - \$19,725

| Account Number | Description of Expenditure | FY 15/16 Actual | FY 16/17 Actual | Original FY 17/18 Budget | Revised FY 17/18 Budget | FY 18/19 Budget |
|----------------|-------------------------------------|------------------|--------------------|--------------------------|-------------------------|--------------------|
| 510100 | Base Wages/Salaries | \$231,855 | \$150,817 | \$127,143 | \$107,143 | \$224,581 |
| 510140 | Overtime | \$0 | \$35 | \$0 | \$0 | \$501 |
| 510900 | Reimbursements | \$0 | \$0 | \$0 | \$0 | \$0 |
| 520200 | FICA | \$16,904 | \$10,784 | \$10,170 | \$10,170 | \$17,230 |
| 520220 | Pension DB | \$15,465 | \$136,410 | \$11,572 | \$11,572 | \$39,955 |
| 520225 | Pension DC | \$9,700 | \$4,453 | \$3,694 | \$3,694 | \$8,152 |
| 520230 | Health Insurance | \$30,905 | \$35,619 | \$34,984 | \$24,984 | \$55,398 |
| 520240 | Workers' Comp | \$1,067 | \$777 | \$237 | \$237 | \$494 |
| | Total Payroll | \$305,896 | \$338,895 | \$187,800 | \$157,800 | \$346,311 |
| 530314 | Consulting | \$2,650 | \$7,012 | \$10,000 | \$10,000 | \$0 |
| 530315 | Pre/Post Employment | \$148 | \$61 | \$200 | \$200 | \$200 |
| 530341 | Other Svcs - Contract / Admin | \$149,887 | \$304,890 | \$345,000 | \$375,000 | \$396,000 |
| 530342 | Other Svcs - Maint / Licenses | \$10,973 | \$208 | \$0 | \$0 | \$0 |
| 530411 | Communication - Phone | \$3,173 | \$1,546 | \$1,200 | \$2,640 | \$3,168 |
| 545310 | R&M M&E - Vehicles | \$1,189 | \$1,646 | \$0 | \$0 | \$0 |
| 550510 | Office | \$3,568 | \$3,220 | \$3,050 | \$2,550 | \$2,100 |
| 550520 | Operating | \$20 | \$1,997 | \$0 | \$0 | \$0 |
| 550522 | Operating - Tires / Filters | \$0 | \$934 | \$0 | \$0 | \$0 |
| 550525 | Operating - Small Tools | \$60 | \$2,015 | \$0 | \$0 | \$0 |
| 550526 | Operating - Software | \$459 | \$0 | \$1,200 | \$1,200 | \$1,200 |
| 550527 | Operating - Apparel | \$50 | \$496 | \$1,500 | \$1,000 | \$3,000 |
| 552000 | Fuel | \$1,799 | \$897 | \$0 | \$0 | \$0 |
| 555400 | Travel & Per Diem | \$1,254 | \$89 | \$250 | \$0 | \$200 |
| 555420 | Postage / Freight | \$32 | \$0 | \$0 | \$0 | \$100 |
| 555470 | Printing / Binding | \$477 | \$46 | \$500 | \$500 | \$500 |
| 555540 | Dues/Reg/Pub | \$1,149 | \$106 | \$1,389 | \$1,389 | \$935 |
| 555550 | Training | \$2,868 | \$0 | \$1,000 | \$810 | \$800 |
| | Total Operating | \$179,756 | \$325,163 | \$365,289 | \$395,289 | \$408,203 |
| 591001 | To General Fund | \$359,900 | \$365,760 | \$359,900 | \$359,900 | \$206,950 |
| | Total Transfers | \$359,900 | \$365,760 | \$359,900 | \$359,900 | \$206,950 |
| 560642 | Mach & Equip - Data Proc | \$5,762 | \$0 | \$0 | \$0 | \$0 |
| 560650 | Construction In Progress | \$0 | \$0 | \$0 | \$132,600 | \$75,000 |
| 560680 | Intangibles | \$0 | \$13,664 | \$0 | \$0 | \$0 |
| | Assets Transferred to Balance Sheet | (\$5,762) | (\$13,664) | | | |
| | Total Capital | \$0 | \$0 | \$0 | \$132,600 | \$75,000 |
| | TOTAL APPLICATIONS | \$845,552 | \$1,029,818 | \$912,989 | \$1,045,589 | \$1,036,464 |

CIP:
ePlans replacement/upgrade \$75,000

APPENDIX

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GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FY – Fiscal Year

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

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

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

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

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

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

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

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

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

GIS – Geographic Information Systems

HOA – Homeowners Association

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

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

Kiva – land management software

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

TLBD – Tusawilla Lighting and Beautification District; an assessment district

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

transfers – see interfund transfers

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

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

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

W&S – Water and Sewer Utility Fund

WTP – water treatment plant