



**Fiscal Year 2009/2010
Adopted Budget**



CITY OF WINTER GARDEN
Fiscal Year 2009/2010
Adopted Budget

JOHN REES
Mayor

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Commissioner, District 1
Mayor Pro Tem

JAMES R. BUCHANAN
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BUDGET MESSAGE



CITY OF WINTER GARDEN



OFFICE OF THE CITY MANAGER

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WINTER GARDEN, FL 34787

TEL: (407) 656-4111 • FAX (407) 656-1073

September 21, 2009

To the Honorable Mayor, Members of the City
Commission, and the Citizens of the
City of Winter Garden, Florida:

In accordance with Article III of the City Charter, I am pleased to present for your consideration the recommended budget for fiscal year 2009/2010. This document sets the recommended expenditures/expenses for operations and for capital improvements for the upcoming fiscal year.

This Annual Budget Document has been prepared in a format similar to that used last year. Actual expenditures for the past fiscal year, along with the original and amended budget for the current fiscal year, and a proposed budget for the upcoming fiscal year are listed for each department and division of the City. The amended budget column reflects all budget amendments approved by the City Manager or the City Commission through the middle of July. The 2009/10 budget column includes recommendations for the upcoming fiscal year. These recommendations reflect expenditures proposed by the various City departments as modified by the City Manager. Detailed information on proposed capital expenditures is illustrated in both the Capital Outlay and the Five-Year Capital Improvement Plan sections of this document.

BUDGET HIGHLIGHTS

GENERAL FUND: Projected Revenues for Fiscal Year 2009/10, after eliminating budgeted use of fund balance, property sales, grants and other unusual items decreased 2.1% from FY 2008/09. To accommodate this decrease, the City will use \$195,341 of fund balance to balance the budget, which will bring the projected fund balance to \$6,088,135 at the end of fiscal year 2010. This will bring fund balance to 26% of expenditures, which is below the historical target minimum of 30%.

Ad Valorem taxes, which comprise 36.3% of the budget, are projected to increase 0.6% as a result of new development. The April 1, 2009 population estimate provided to us by the University of Florida, Bureau of Economics and Business Research, was 30,987, a population growth of 0.5% over the prior year. Local Government ½ Cent Sales Tax and State Revenue Sharing revenues represent 17.0% of the budget, with the ½ Cent Sales Tax Revenue projected to decrease (3.4)% and Shared Revenues projected to decrease (13.4)%.

Utility Franchise Fees and Taxes have been budgeted at a 9.3% increase over last year. These revenues comprise 20.4% of the budget. The Communications Service Tax, 5.4% of the budget, is projected to decrease (6.4)%.

On the personnel side, the budget includes a 2.0% combination cost-of-living and merit increase for all employees, with merit increases examined on a case by case basis.

Health insurance costs are budgeted for a 4% increase. The City will continue to pay 50% of the cost for family, spousal, and dependent insurance. Approximately 45% of our employees have some type of dependent coverage. The City will continue to pay 100% of the health insurance premium for employee only coverage. In addition to health, the City provides basic life and long-term disability coverage at no cost to the employee.

The City continues to participate in the pooled self-insured program administered by Public Risk Management. Premiums for worker's compensation, property, and general liability insurance are expected to increase 5.0% this year.

The City's Pension Plan costs increased 6.7% this year. This increase is the result of a combination of new positions, reduction and or realignment of the workforce, cost-of-living and merit increases for existing employees, and increases in contribution rates. On a percent of pay basis, the City's contribution rates will increase from 19.95% to 22.61% for the General Employee Plan, and from 22.52% to 25.21% for the Fire and Police Plan. If investment returns improve, contribution rates should decrease in future years.

Conservative fiscal management and continued efforts to control operational costs will serve the City well as we continue in these economically uncertain times. We continue to maintain and improve infrastructure, provide our employees with one of the best benefit packages in the State, and still manage to maintain our solid financial condition. With the current economic climate, we anticipate revenues to remain depressed for the next few years. Therefore, operating expenditures and capital projects will be affected. We anticipate working with a Financial Advisor in the future and developing a plan to fund Capital Projects through the issuance of debt. As we move forward, we need to become more efficient and carefully examine existing activities and any new activities, eliminating those that do not add value and adding those that do.

Following are specific departmental highlights:

Legislation: The Legislative budget will decrease 20.5% for fiscal year 2009/10. This decrease is primarily because there are no election fees anticipated in the coming fiscal year.

Executive: The Executive budget will decrease 40.7% for fiscal year 2009/10. This decrease is primarily due to a nonrecurring appropriation in the prior year budget of \$511,000 for the City's obligation for the new Magic Gym.

Economic Development: The Economic Development budget will decrease 84.9% for fiscal year 2009/10. This decrease is primarily due to a nonrecurring appropriation in the prior year budget of \$1,417,326 for the purchase of land and improvements for the Farmer's Market.

City Clerk: The City Clerk budget will decrease 44.0% for fiscal year 2009/10. This decrease is primarily due to a nonrecurring appropriation in the prior year budget of \$209,989 for the scanning of City-wide document back files to provide for electronic storage.

Finance: The Finance budget will increase by 2.6% for fiscal year 2009/10. This is primarily due to contractual cost increases.

Information Systems: The Information Systems budget will decrease 8.9% for fiscal year 2009/10. The City will continue to maintain and improve its information systems infrastructure.

Planning, Zoning & Development: The Planning Department budget will decrease 1.3% over the prior year.

Building: The Building Department budget will decrease 34.4% over the prior year. This is primarily due to staff reductions that occurred in the prior fiscal year as a result of reduced workloads due to the slowdown in construction activity.

Police: The Police Department budget will decrease 2.0% this year.

Fire: The Fire Department General Fund budget decreases 9.7% over last year. This decrease is primarily due to the appropriation in the prior year budget for a new Fire Administration building.

Public Services: The Public Services General Fund budget will decrease 39.8% from the prior year. This decrease is primarily due to a non-recurring appropriation in the prior year budget for a street improvement project in the amount of \$381,400 and the transfer of the street lights budget to the Local Option Gas Tax Fund in the current year in the amount of \$290,000.

Human Resources: The Human Resources budget will decrease 5.2% for fiscal year 2009/10.

Recreation: The Recreation General Fund budget decreases 40.9% this year. This decrease is primarily due to a non-recurring appropriation in the prior year budget for a new recreation center in the amount of \$2,250,000. Removing capital items, the Recreation budget increases by 3.0%.

CEMETERY PERPETUAL CARE FUND: The proposed budget includes the continuation of the Permanent fund for the perpetual care of the City Cemetery. Funds will be endowed by the General Fund through the budgetary process each year, with \$35,000 proposed in the current budget. These funds are legally restricted such that only the interest thereon may be used, thus creating a permanent funding source for the ongoing care of the Cemetery.

IMPACT FEE FUND: There are numerous major projects and equipment purchases slated for the fiscal 2009/10 budget year. The Police Department will purchase 3 new marked vehicles and related equipment at a total cost of \$130,569 to outfit 3 new Police Officer positions. The salary and benefits will be primarily funded by a grant for the first three years, with the City obligated to fund the officers for the fourth year, as well as these equipment costs. The Public Services Department will purchase right-of-way and begin construction on the widening of Plant Street from 9th Street to State Road 429, as well as improvements to Sessions Road if a proposed new school is constructed on a nearby site. Improvements will also be made to add capacity on Roper Road. The cost of these road improvements totals \$8,125,000.

UTILITY FUND: The Utility Department operating budget will increase 8.6% over the prior year. The Department continues its aggressive capital improvement plan this year. Significant projects this year to be funded with impact fees include Sessions Road water and wastewater main improvements, purchase of a Conserve II pipe along County Road 545 for reuse, as well as numerous other smaller projects for a total of \$2,430,200. There are also numerous renewal and replacement projects that are planned in the upcoming budget year. The City will relocate utility lines along State Road 50 at a cost of \$4,333,500 to accommodate the widening of that road by the Florida Department of Transportation.

STORMWATER FUND: The Stormwater Fund budget decreases 55.8% over the prior year. This is primarily due to a reduction in the capital budget of \$921,127 from the prior year.

SOLID WASTE FUND: This year's budget increase of 0.04% over the prior year. There are two trucks budgeted for purchase in the upcoming year, for a total of \$374,218.

TRAILER CITY FUND: Trailer City's budget will decrease 12.1% over the prior year. This is primarily due to a reduction in the capital budget of \$30,300 from the prior year.

In conclusion, the City is in sound financial condition. We continue to maintain a low debt burden and a responsible level of fund balances. This budget serves the citizens of the community well by providing the funds necessary to maintain and improve the City's infrastructure, ensure qualified and responsive fire and police protection, and provide those amenities that define our community.

Respectfully submitted,

Michael L. Bollhoefer
City Manager

**SUMMARY OF ADOPTED BUDGETS
FISCAL YEAR 2009/2010**

<u>CLASSIFICATION</u>	<u>GENERAL FUND</u>	<u>PERMANENT FUNDS</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUND</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>ENTERPRISE FUNDS</u>	<u>FIDUCIARY FUNDS</u>	<u>TOTAL</u>
CARRYFORWARD FUND BALANCE	6,283,476	35,000	24,092,664	-	32,000	14,688,887	35,255,096	80,387,123
REVENUES								
Ad Valorem Taxes	8,704,273	-	-	-	-	-	-	8,704,273
Sales, Use, and Fuel Taxes	-	-	1,305,557	-	-	-	-	1,305,557
Franchise Fees	2,315,187	-	-	-	-	-	-	2,315,187
Utility and Service Taxes	4,461,888	-	-	-	-	-	-	4,461,888
Licenses and Permits	944,099	-	-	-	-	1,479	-	945,578
Intergovernmental Revenue	4,265,481	-	675,717	-	-	-	404,728	5,345,926
Charges for Services	2,555,843	-	-	-	-	14,831,679	-	17,387,522
Fines and Forfeitures	296,483	-	41,760	-	-	-	-	338,243
Interest and Other Earnings	248,106	-	611,772	810	-	492,638	2,002,947	3,356,273
Miscellaneous Revenues	207,774	-	1,496,161	-	-	487,697	3,057,666	5,249,298
Total Revenues	23,999,134	-	4,130,967	810	-	15,813,493	5,465,341	49,409,745
NON-REVENUES								
Interfund Transfers	32,000	35,000	408,694	1,243,147	-	4,339,797	-	6,058,638
Other Non-Revenues	-	-	13,189,807	-	-	-	-	13,189,807
TOTAL REVENUE & OTHER FINANCING SOURCES	24,031,134	35,000	17,729,468	1,243,957	-	20,153,290	5,465,341	68,658,190
TOTAL ESTIMATED REVENUES & BALANCES	30,314,610	70,000	41,822,132	1,243,957	32,000	34,842,177	40,720,437	149,045,313
EXPENDITURES/EXPENSES								
General Government	4,716,340	-	287,000	-	-	-	1,777,450	6,780,790
Public Safety	12,953,574	-	863,970	-	-	-	-	13,817,544
Physical Environment	1,241,362	-	-	-	-	19,194,860	-	20,436,222
Transportation	1,028,983	-	9,077,290	-	-	-	-	10,106,273
Economic Environment	254,402	-	124,989	-	-	-	-	379,391
Human Services	120,000	-	-	-	-	-	-	120,000
Culture & Recreation	2,702,568	-	-	-	-	-	-	2,702,568
Total Expenditures/Expenses	23,017,229	-	10,353,249	-	-	19,194,860	1,777,450	54,342,788
NON-EXPENSE DISBURSEMENTS								
Debt Service	-	-	15,536	1,243,957	-	276,999	-	1,536,492
Interfund Transfers	1,167,522	-	519,319	-	32,000	4,339,797	-	6,058,638
Other Non-Expense Disbursements	-	-	77,000	-	-	-	-	77,000
TOTALS EXPENDITURES/EXPENSES	24,184,751	-	10,965,104	1,243,957	32,000	23,811,656	1,777,450	62,014,918
Reserves	6,129,859	70,000	30,857,028	-	-	11,030,521	38,942,987	87,030,395
TOTAL APPROPRIATED EXPENDITURES & RESERVES	30,314,610	70,000	41,822,132	1,243,957	32,000	34,842,177	40,720,437	149,045,313



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BUDGET POLICY



GENERAL INFORMATION

Background

The City of Winter Garden, Florida (the "City") was formed by Charter on November 10, 1903 and is located in Orange County, Florida. The City has a commission/manager form of government with a Mayor and four Commissioners elected as the governing body. The City provides the following services to its citizens: public safety, public works, cultural, recreation, community development, water, wastewater, stormwater and solid waste services.

Powers and Responsibilities of the City Commission

Powers

Except as otherwise provided in the Charter, all powers of the City, and the determination of all matters of policy are vested in the City Commission.

Without limitation of the foregoing, the City Commission has the power to:

- (1) Be the judge of the election and qualification of its own members;
- (2) Authorize the issuance of bonds; revenue certificates, and other evidence of indebtedness;
- (3) Adopt and modify the official map of the city;
- (4) Provide for an independent audit;
- (5) Pass ordinances and laws for the preservation of the public peace and order, and impose penalties for the violation thereof; provided that the maximum penalty to be imposed shall be a fine of not more than five hundred dollars (\$500.00) or imprisonment for a period of time not longer than sixty (60) days;
- (6) Deal with any property of the city, both real or personal, or mixed in any manner the Commission may see fit to do in accordance with the general powers of the City;
- (7) Provide rules and regulations for all purchases and sales made for and on behalf of the City;
- (8) Appoint, remove, and fix the compensation of the City Manager, City Attorney, City Auditor, City Clerk, and a Certified Public Accountant to perform the annual audit;

- (9) Appoint advisory boards to serve without compensation;
- (10) Establish by ordinance, the conditions upon which subdivisions and other areas may be annexed by the City;
- (11) Exercise any right of authority given or permitted by the Constitution and the laws of the State of Florida to city commissions consistent with or in addition to the provisions of the revised Charter;
- (12) By order of the City Commission, those officers listed in paragraph (8) above who are indicted for a felony will be suspended from office, without pay, until acquitted and the office filled by appointment for the period of suspension. By order of the City Manager, any other municipal officer or employee indicted for a felony will be suspended from office, without pay, until acquitted and the office filled as hereinbefore provided for the period of suspension.

Responsibilities

- (1) To be responsive to and represent the wishes of the citizens;
- (2) To establish goals and priorities through approval of objectives, plans, and budgets;
- (3) To consider, evaluate and establish laws, policies, regulations and procedures.

The Role of the Staff to the City Commission

- (1) To implement the goals of the City Commission;
- (2) To suggest objectives, plans, and budgets for approval by the City Commission consistent with approved goals;
- (3) To implement City Commission approved objectives, plans and budgets;
- (4) To provide the City Commission with adequate, competent information and professional recommendations upon which the Commission may rely in making decisions and to refrain from criticism of those decisions once made;
- (5) To manage the day-to-day affairs of City government;
- (6) To suggest to the Commission new laws, regulations, and policies or modifications to existing ones.

Fiscal Policy Statement

The City has an important responsibility to its citizens to correctly account for public funds, to manage municipal finances wisely, and to plan for adequate funding of services desired by the public. With the change in federal policies toward local government and the rate of growth in our area, the City needs to ensure that it is capable of adequately funding and providing local government services needed by the community.

Sound fiscal policies that are realistic and consistent provide useful guidance for the long-term programming of services and facilities. They also provide a set of assumptions under which budget and tax decisions should be made. While established for the best management of governmental resources, generally accepted fiscal policy also helps set the parameters for government's role in the broader economy of the community.

Financial Structure

To provide proper accountability for the different kinds of resources, "funds" are established. Each fund is isolated with its own resources, liabilities and residual balance. Funds with similar objectives, activities and legal restrictions are, for reporting purposes, placed in one of three groups:

Governmental Funds: Governmental Funds account for general governmental activities, such as law enforcement, which are largely supported by taxes and fees. They are accounted for on a "spending" or financial flow basis.

Governmental Funds include the following five fund types:

- a. The General Fund accounts for all resources not reported in other funds. Most citywide activities are accounted for in this fund.
- b. Permanent Funds account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the government's programs (i.e., for the benefit of the government or its citizenry).
- c. Special Revenue Funds account for resources received from special sources, dedicated or restricted to specific uses.
- d. Debt Service Funds account for the accumulation of resources for, and the payment of, interest, principal and other costs of long-term debt.

- e. Capital Project Funds account for the accumulation and use of resources for the acquisition of major buildings and other capital facilities where a specific project is designated or required.

Proprietary Funds: Proprietary Funds account for those activities which are provided on a basis consistent with private enterprise. They are accounted for on a cost of service or “capital maintenance” basis.

Proprietary Funds include the following fund type:

Enterprise Funds account for activities, such as water and wastewater services, which are similar to those provided by private enterprise and whose costs are substantially or totally recovered from user charges or from revenue sources other than general governmental revenue.

Fiduciary Funds: Fiduciary Funds account for assets belonging to others which are under City control for administration, but are not available to support the City’s own programs.

Fiduciary Funds include the following fund type:

Pension Trust Funds account for resources required to be held in trust for the members and beneficiaries of defined benefit pension plans.

Budgetary Basis

The City adopts budgets for all Governmental Funds and Fiduciary Funds on a modified accrual basis. The budgets for Proprietary Funds are adopted on an accrual basis. However, depreciation expense is not budgeted, whereas expenditures for capital outlays are budgeted. These outlays are capitalized into fixed assets and eliminated from the results of operations on a Generally Accepted Accounting Principles (GAAP) basis.

Fund balance allocations (residual unappropriated liquid assets resulting from prior years’ operations) are budgeted and included as revenue or expenditure/expense on a budgetary basis but are eliminated on a GAAP basis for financial reporting.

Capital Budgeting

The City maintains a Capital Improvement Program (CIP), which covers a five-year period and is updated annually. The Finance Department determines the amount of funds available for capital projects. Proposed projects are prioritized and the available funds are allocated accordingly. The Capital Improvement Projects detail is included in the 5-Year Capital Improvement Plan section of this

book, but the funding for these projects is included in the budget in each appropriate division.

Budget Process

In May the Finance Department developed a fiscal model to project revenues and expenditures for the next fiscal year. This model provides the City with a clear vision of the level of financial control needed to develop upcoming fiscal year budgets. Based on the model's results, target expense levels for FY 2009/10 were provided to operating divisions. Those divisions were challenged to maximize services while maintaining a budget within the City's fiscal capacity.

During the FY 2009/10 budget cycle, the Finance Department made available to each department access to the financial accounting software so that each department's budget could be entered into the system to compare to last fiscal year actual and current fiscal year-to-date projected figures. This provided a helpful tool to the departments to determine a realistic budget.

Another effort to streamline the budget process included developing and presenting capital improvement budgets simultaneously with operating budgets. This provided a clear picture of the impact of capital improvements on operating budgets. It also allowed divisions to concentrate on putting a realistic business plan together for the upcoming fiscal year.

Expenditure levels to be recommended to the City Commission are determined in department meetings with the City Manager. These meetings provide each department director with the opportunity to discuss his or her budget and the programs it provides. A Commission workshop in August provides a forum for finalizing spending plans, the proposed millage rate, and policy issues. Copies of the proposed budget are distributed to department directors and made available for inspection by the general public prior to the final budget hearings in September.

Following Commission approval of the final spending plan, Finance Department staff will prepare the approved budget for distribution to departments and other interested parties. The budget for the upcoming year becomes effective October 1st and the spending plan, as authorized by the Commission, will be implemented throughout the fiscal year.

Budget Adoption and Modification

The City Commission annually adopts the budget by ordinance for all funds of the City. Budgetary authority is legally maintained at the fund level. Amendments to the adopted budget can occur at any time during the fiscal year through action of the City Commission or the City Manager in the following manner:

1. Budget Amendments: Fund revenue and expenditure amounts may be increased or decreased by formal action of the City Commission following proper public notice as specified in Chapter 129.03(a) of the Florida Statutes. Amendments to adopted budgets normally result from either: (a) the desire to recognize an unanticipated excess amount of an anticipated revenue; or (b) the unanticipated decrease of an anticipated revenue. The purpose of the amendment process is to adjust fund amounts to reflect the level of revenues reasonably anticipated to be received and to balance expenditures to these revenues in accordance with state law and sound fiscal practices.
2. Budget Transfers: Operating unit budgets may be amended by formal transfer action. Budget transfers, which are intrafund in nature, may be approved by the City Manager. A record of such intrafund transfers is maintained by the Finance Department. Budget transfers, which are interfund or involve fund reserve distributions, must be reviewed and formally approved by the City Commission prior to execution.

Additions to approved positions during the budget year require City Commission review and approval. As previously delegated by the City Commission, personnel reclassifications may be approved by the City Manager.

During the fiscal year, the Finance Department coordinates an interim budget review process. All departments review revenue and expenditures to-date. A budget amendment is prepared for the City Commission to formally adopt any mid-year amendments. The formal interim budget adjustment has proven to be an effective process for the City in ensuring needs are being continually met and the operational and capital improvement plans are adequate.

FY 2009/10 Budget Assumptions

Based on available economic data and the City Manager's priorities, the Fiscal Year 2009/10 Revenue and Expenditure/Expense budgets were prepared using the following:

Revenues:

- Ad valorem revenues were budgeted at 96%.
- The proposed citywide millage rate was increased from \$3.3866 mills to the roll-back rate of \$3.8546 mills.
- Interest income projections reflect maintenance of current interest rates.
- The budget for certain revenues funded by the State, including the local government half-cent sales tax, was prepared based on estimates provided by the Florida Legislative Committee on Intergovernmental Relations. These revenues may be revised during FY 2009-10 based on updated projections or economic changes. The City has adjusted the State's projected revenues

due to the economic conditions we are currently facing. Therefore, balancing a budget with less than State projected revenues to limit the impact of an adjustment in the first or second quarter of the new fiscal year to the city.

Expenditures/Expenses:

- Personal Services: A total of 3 new full-time Police Officer positions have been recommended in the budget for FY 2009/10. These positions will be primarily funded by a grant for the first 3 years, with the City obligated to fund the positions in-full for a 4th year.

Budgeted figures for salaries include a 2% cost-of-living/merit increase for all employees.

Employee retirement contributions were budgeted at the following rates: 22.61% for general employees and 25.21% for firefighters and police officers, which is based on the actuarially determined percentage less the offset from Insurance Premium Tax Revenues to be received from the State.

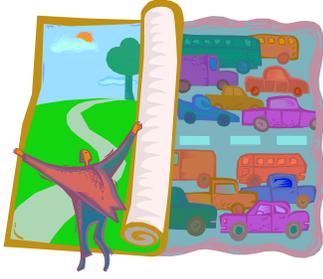
The rate for FICA (Social Security) contributions is budgeted at 7.65% of total salaries and overtime.

City paid health insurance costs are budgeted at \$5,619 per employee for single coverage up to \$11,175 for family coverage.

- Operating Expenditures/Expenses: Departments were requested to submit a reduced budget after adjustments for salaries and capital expenditures in an effort to operate within revenues estimated to increase marginally.
- Capital Outlay: Departments were requested to provide thorough justifications for all capital equipment needs. Special attention was given to heavy equipment by looking at creative alternatives such as leasing, contract services, and equipment sharing.
- Capital Improvements: Projects were budgeted according to prioritized needs and funds availability. The detailed listing of projects by fund is located in the 5-Year Capital Improvement Plan.
- Reserves: Efforts have been made to maintain reserves at a healthy level while continuing to provide excellent services to the citizens.



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Economic Development

Overview

Economic Development, by definition, refers to increases in the standard of living of the population associated with sustained growth from a simple, low-income economy to a modern, high-income economy. Its scope includes the process and policies by which a city improves the economic, political, and social well-being of its people. Understanding the interrelationship between social (live and play) and economic (work and learn) components of a thriving community is vital. Building a balanced economic and social structure is paramount to providing a sustainable, if not high, quality-of-life for residents and the business community, alike.

Economic development is essentially economics on a social level which has evolved into two key roles: policy-making and the administration of policy, programs, and projects. These, in turn, may be categorized into several critical functions: marketing/promotion; investment/incentive programs; policies/procedures; and partnerships/outreach. Each activity performed by the Economic Development Division should enhance the overarching City-wide theme of building a community that is desirable for the corporate and individual citizen, alike. This in turn, creates the correct conditions for economic growth through the retention and recruitment of companies within Winter Garden.

Accomplishments

The Economic Development Department is responsible for publishing the award-winning 'The City of Winter Garden News' (3 times/year) and 'News You Can Use' (12 times/year). Additionally, the Department published 2 direct-mail pieces regarding road detours that affected local businesses and transportation routes. Each publication was mailed to utility bill customers in an effort to keep citizens informed about special events, recreation programs, and news topics in Winter Garden. These publications have been requested by potential corporate citizens to distribute to their employees and have become a wonderful "soft-selling" tool. A pocket-folder was produced this fiscal year that was carefully crafted to be utilized by all City departments and by our strategic-alliance partners.

An upgraded version of www.WinterGardenFLProspector.com was launched. The new application of this specialized website for economic development purposes integrates Google Earth along with an interactive database of demographic data coupled with available commercial properties. Along with a national media buy and editorial in Trade & Industry Development magazine, the site garnered a 254% increase in traffic from the past fiscal year. Close to 40,000 reports were downloaded from www.WinterGardenFLProspector.com indicating that in spite of the economic downturn, there is still interest in Winter Garden.

The Department hosted a trade show booth at the International Council of Shopping Centers convention – the third largest in the Nation - held in Orlando. The three-day event garnered qualified leads for two properties within Winter Garden.

The Economic Development Department was responsible for the redesign, navigation, and text of the City's website, www.wintergarden-fl.gov, launched in May 2009. The goal was to provide a user-friendly experience making City information easily accessible and give the flavor of life in Winter Garden.



City Clerks Department

Overview

This office serves as the official proceedings management office of the legislative body. The official Secretary, the City Clerk, is responsible for processing items presented to the City Commission for official action and follow-up. Written summaries (minutes) are prepared by this office of all official proceedings to document all actions taken by the City Commission. In combination with the legislative proceedings, we prepare the required advertising for notifying the public of the proceedings to be considered. The City Clerk is responsible for maintaining the City's Code of Ordinances with distribution of supplements to the Code. As needed, we serve as the liaison between the City Commission and those who need to communicate with the elected officials of the City of Winter Garden.

On a daily basis the City Clerk's office is responsible for records management for the entire city. We coordinate and oversee the retention and destruction of all official records. A major part of this program includes providing information to other departments, citizens, other governmental agencies, etc. An integrated document management system has been implemented to capture official City documents in electronic format for city-wide access and it facilitates the research of information. This office maintains all records relating to the City owned Cemetery.

The City Clerk's department prepares and records all special assessment liens against property owners for City initiated improvements such as lot clearing and demolitions. We also record liens for fines imposed by the Code Enforcement Board and for significantly overdue utility accounts that include water, sewer and trash services as provided by the City.

The City Clerk serves as Winter Garden's Supervisor of Municipal Elections that involves establishing the schedule for all municipal elections and coordination of election activities with the Orange County Supervisor of Elections.

Accomplishments

The department conducted a general election for City Commissioner of District 2 on March 10, 2009, and a mail ballot annexation referendum on January 27, 2009.

The City Clerks have begun providing records related orientation to all new employees. Our new Records Advisory Committee was initiated last August and will soon be recommending a new policy. With the addition of the new Records Specialist position, we are reorganizing the permanent cemetery records to facilitate their images being scanned into our document management system.

We have continued digitally scanning various permanent and long-term records

This past year we became the central location for verifying all outstanding debt owed to the City on all real property transfers.



Finance Division

Overview

The Finance Division consists of the Fiscal Management and the Utility Billing departments which, combined, includes 11 full time positions.

The Fiscal Management department provides oversight of the City's fiscal affairs and is responsible for budgeting, accounts receivable, accounts payable, central accounting, payroll, fixed assets, internal controls, pension administration and the annual external audit. The department is also responsible for cash, debt and investment management and the collection of municipal revenues. The department's mission is to protect the City's assets. We accomplish this by ensuring compliance with all accounting and municipal laws and regulations, and providing efficient administrative services to the City when facilitating City fiscal operations.

The Utility Billing department maintains all financial data for the Water, Wastewater, Garbage, Stormwater, and Irrigation customer accounts in the city. Utility Billing processes over 17,000 utility bills each month, in addition to collecting and recording the related revenue. The key function of this department is Customer Service and Customer Interface, whether we are processing a utility bill or reading the meters at each residence or commercial site.

Accomplishments

Finance Department: The department presented a FY 2009/2010 balanced budget to the City Manager; the general fund was able to be balanced only using \$130,200 of its fund balance.

A Purchasing Manual and Resolution were presented to the City Commission for consideration and approval of a consistent process for the procurement of goods and services to ensure the City acquires the best products and services at a reasonable price.

The department worked with the National Research Center to develop a public survey that would be distributed based on a scientific method to each district within the city; this survey is the starting point for the Strategic Plan of the city.

The Department received the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting for the FY 2008 Comprehensive Annual Financial Report.

Utility Billing: An adjustment was made to their lobby hours for the convenience of the customer needing to pay for or add/delete a service.

The department eliminated overtime for routine work by changing the work schedule for all hourly employees to four ten-hour days. Productivity has improved with the extended hours and the customers have benefited from our extended time in the field.

The Service Technicians were cross-trained with the Customer Service Representatives in using the collection software when posting payments, and reviewing customer accounts to become better Customer Service Employees to our citizens.



Information Technology

Overview

The Information Technology department is responsible for providing cost effective and innovative information technology leadership and support to City departments and staff by providing installation, maintenance, administration, and management of personal computers, servers, radios, mobile technology, and phone systems. The department runs a help desk for the entire City and is also on call for any needs that may arise regarding the public safety departments. The department recommends and plans for technology changes and also provides or recommends training where needed.

The departmental goal is to implement solutions that allow an employee to do their job easier and to provide excellent customer service to the citizens of Winter Garden. The mission of the Information Technology department is to deliver secure, responsive, high-quality, customer-oriented services and support that foster a productive environment for both City staff and residents of the City of Winter Garden.

Accomplishments

In fiscal year 2009, the Information Technology department focused on saving money and enhancing our services. We had an important role in opening both the new fire station in the south part of the city and the new fire administration building. Our role was to make sure they have good connectivity to the city network and could quickly get to work after the move. We planned for and provided the equipment to make that happen smoothly. We enhanced our communications by implementing our instant messaging/status tool across the Police and Fire departments. We continued to add data sets to our geographical information system and in the next year we will migrate all our data into a true GIS based database. This will allow better and more consistent access for our users both at City Hall and in the field.

We completed our wireless point to point network. We added 8 sites that either had no real connectivity or expensive circuit based connectivity. This provides our remote sites with fast, reliable access to the same resources as the rest of the city at a fraction of the cost. We recently received the equipment to setup our dual data centers for better redundancy.



Community Development

Overview

The Community Development Department was created in June 2009, combining the Planning and Zoning Department, Building Department, Code Enforcement Division, and Business Tax Services into one overall Department. This organization structure became possible with the relocation of all City administrative offices into the New City Hall. The new office location and layout of the building provides for one-stop permitting and better customer service.

The department essential functions are:

Planning and Zoning: Includes zoning, comprehensive planning, development review, impact fee calculations, downtown architectural reviews, transportation planning, addressing, Census, and general planning services

Building (Permitting and Inspection Services) including all building permits reviews along with other trade permits, building inspections and architectural plan review.

Business Tax: Includes processing new business locating in the City as well as annual renewals and business location transfers, processing temporary sale and vendor permits and residential garage sales.

Code Enforcement: Includes zoning compliance for residential and non-residential areas of the City, process violations for compliance and take cases to the Code Enforcement Board.

Boards: Provides staff or support to the following City Boards and Committees: Development Review Committee, Planning and Zoning Board, Code Enforcement Board, Architectural Review and Historic Preservation Board, WSR50 Commercial Corridor Review Board, Community Redevelopment Area and Brownfield Advisory Board (in conjunction with City Manager's office and Community Relations Office).

Accomplishments

There are several key accomplishments that we want to have recognized for the past year.

The City's Comprehensive Plan has been updated to be current with State Growth Management Laws. The Evaluation and Appraisal Report was found sufficient by the Department of Community Affairs (DCA) in August 2009. The City will incorporate both the EAR amendments with the re-adoption of the Comprehensive Plan. We also received compliance on the annual update to the Capital Improvement Element (CIE) in December 2008.

The City staff and the Architectural Review and Historic Preservation Board have prepared a draft ordinance and architectural manual for the historic downtown area. Public workshops have been held and a joint workshop with the Board and the City Commission. We anticipate that the requirements will be in place by the beginning of 2010.

The Florida Building Code-2007 edition was implemented on March 1, 2009. The edition updates and codifies processes, forms and training of City staff has occurred to use the new code.

We have researched and reviewed making changes to the City's Sign Ordinance. The ordinance needs to be updated and diversified to better reflect sign needs throughout the City.

City staff has been meeting since August 2008 with the appointed W.S.R.50 Commercial Corridor Review Board to review, critique, and make recommended changes to the Architectural Overlay Ordinance. A public workshop was held on September to obtain review and comment on the overlay and issues that still remain.

All the City departments have been scanning city files and records over the past year. In the Community Development Department, all commercial, residential, and building permits records have been scanned and archived enabling better customer service access while freeing up storage space for future use.

Finally, we have established many upgraded procedures and update to forms improving customer service for our residents and customers; these improvements include the following:

- Community meetings guidelines have been established.
- All application forms were updated.
- Plan review process has been improved to include e-mailing or faxing review comments directly to our customers while storing documentation electronically.

- The open-Air Special Event permit, Open -Air Vendor Permit and the Open-Air Solicitor Permit Ordinance, process and applications have been updated and modified to simplify the process and provide better and more efficient services to our customers.
- Inspection personnel continue to obtain multiple certifications that enhance customer service at reduced plan review and inspection costs.
- Frontline staff in the Building Department has been trained to accommodate issuing Business Tax Receipts and renewals. Also renewal notices were sent out in a timely manner in the current fall cycle for 2009-2020 Business Tax. All Commercial Business tax Receipts were resolved and collected for 2008-2009.



Police Department

Overview

The Police Department is here to protect our citizens and visitors by working with them to prevent crime. Visible patrol with marked police vehicles deters crime and allows citizens to readily locate an officer when they are in need. Dispatching services provide a quick and efficient means to summon police assistance through non-emergency and 911 calling. The Communications Center answered 42,639 non-emergency calls and 16,698 emergency (911) calls during the fiscal year.

Officers attend community and business meetings to exchange information concerning crime trends as well as to identify citizens' needs and answer questions. These programs foster a partnership philosophy toward creating safe communities. Patrol Officers jointly attended 79 of the 239 community meetings that the Crime Prevention Officers attended to promote department wide relationship building with citizen groups to address quality of life issues. Fifty-one crime prevention specific events were held this year and the Police Department sponsored Winter Garden's second annual National Night Out crime prevention event in cooperation with Target stores and the Winter Garden Village mall. The Police Department's programs are designed for close interaction with our citizens to strengthen partnerships between citizens and their police. Through these close interactions and community focus, the police strive to create a safe community to work, live and play in by policing and problem solving with our citizens in our community.

Traffic enforcement activities through the deployment of specially trained officers were targeted at maintaining safe roadways for citizens and visitors. The activities of these Traffic Enforcement Officers included educational programs related to DUI and other traffic safety issues. Also, pedestrian safety education and enforcement programs are conducted by the Traffic Enforcement unit. Aggressive driving enforcement operations, numbering 728, were conducted throughout the city targeting driver behaviors that are aggressive in nature, potentially leading to crashes. Eleven community meetings were attended by traffic enforcement officers specifically focusing on traffic issues in the communities. A traffic enforcement unit was created with a designated supervisor and the traffic officers were placed together under this supervisor. The creation of the traffic

enforcement unit allows for improved identification of traffic issues and consistent efforts to address those issues as a team.

Specially trained officers are assigned to the Criminal Investigations unit to conduct follow-up work on unsolved reported crimes to identify and apprehend offenders. Six hundred forty-three criminal cases were assigned to Detectives for follow up investigation in which 67% were cleared either by arrest, charges being filed or prosecution not being desired by the victim. Two enforcement events were conducted targeting under aged alcohol sales and 10 enforcement events were targeted at prostitution within the city.

Accomplishments

To maintain the skills of our police officers, training was provided either in-house or through outside training centers. Training hours, totaling 4,807, were provided to the officers on a wide variety of subjects ranging from crime prevention to supervision.

In continuing the close interaction with the youth of Winter Garden, the Police Department maintained 2 School Resource Officers for our Middle and Elementary schools. These officers graduated 315 students from the Law Awareness program and 450 from the G.R.E.A.T. program. The police department sponsored the summer P.A.L. youth camp program for 140 children and 40 midnight basketball events aimed at giving our youth positive interaction with their police in safe environments.

New education programs were initiated through competitive federal grant programs. The Police Department competed and received funding for several pieces of equipment to enhance its ability to address crime through enforcement and educational programs. Three new officers were added after the Police Department was awarded a federal grant to allow continued focus on crime prevention through educational programs and community information exchange.

Programs funded by federal grants were the updating of a digital evidence system to receive, store and track digital evidence received; field fingerprint readers to allow the instant identification of persons providing false information to officers generally due to outstanding warrants or other criminal issues; surveillance equipment to allow undercover field operations to target drug and prostitution crimes; a traffic counter to identify traffic volume and speed by date and times to allow the efficient deployment of traffic enforcement efforts; a DUI simulation system to educate our youth of the dangers of operating a vehicle under the influence of drugs or alcohol; funding of a newly developed citizens police academy to be presented this year; and the replacement of several police portable radios, that will soon be obsolete, allowing for the continued safe deployment of police in the field.



Fire Rescue Department

Overview

The Winter Garden Fire Rescue Department operates out of three fire stations, outfitted with state of the art vehicles and equipment strategically located throughout the City to provide an exceptional level of service. The department consists of 47 personnel. All of Winter Garden's Firefighters are certified to meet the professional Firefighter qualifications for the State of Florida and are medically trained as either Emergency Medical Technicians or Paramedics.

Fire/Rescue personnel respond to emergencies with two BLS (Basic Life Support) engines, one BLS tower (aerial) truck, and an ALS (Advanced Life Support) Medic unit. The department has two reserve BLS engines, a reserve ALS medic unit, and a woods truck. In 2008, these units responded to over 3,800 alarms which generally included fires, medical calls, hazardous material calls, vehicle accidents, and other calls for assistance.

The Fire/Rescue Department provides joint response services with the Orange County Fire Rescue Division and the City of Ocoee Fire Department. The department utilizes a 2-tier rescue system, in which medical patients are treated by the fire department until the arrival of an ambulance from Health Central Paramedic Service, at which time the Winter Garden Fire/Rescue Department transfers patient care to Health Central. Health Central then transports the patients to the hospital.

Accomplishments

The last year was a very big year for the fire rescue department and ultimately the citizens of Winter Garden. We opened a new fire station on Daniels Road (Station 22) with a new 100" tower truck responding to calls primarily south of the Turnpike but also throughout west Orange County. We began providing advanced life support (ALS) services with paramedics responding to emergency medical calls in a new transport capable vehicle (Medic 24).

The fire department's administrative offices were moved this year to the old library site at 1 E. Cypress Street. The central location in the city made this building ideal for fire administration, fire prevention and the training facility located there.



Human Resources

Overview

The Human Resources and Risk Management Department is charged with recruiting and retaining highly qualified and diverse organizational teams by providing exceptional benefits and a challenging work environment. In order to support the success of those teams, the Department continually encourages individual training and educational opportunities that will increase career satisfaction and performance. Additionally, the Department provides internal services in order to create a streamlined process between work units.

Accomplishments

The department negotiated health insurance premiums increase below 3% when the carriers quoted an 18% increase (excluding those employees choosing higher coverage). An improved employee benefits enrollment process (PlanSource) was introduced as well as a Grammar and Writing Skills program; developed a Wellness Committee and appointed members.

The department maintained time-to-fill goals with reduced staff levels and is currently working in conjunction with the payroll division of Finance Department to delineate responsibilities, taking on more tasks with same staffing levels.

No employee grievances were filed during fiscal year.



Facilities Maintenance

Overview

The Facilities Management Department designs, constructs, repairs and maintains city facilities. This department is accountable for the maintenance and operational condition of 125 buildings totaling 233,925 square feet.

The department responsibilities includes certain design and implementation of capital improvements and assistance with certain capital projects, energy management, electrical, plumbing, HVAC systems, fire systems, elevators, energy utilization analysis and overall janitorial cleaning services to these facilities. Our team consists of professional Carpenters, Plumbers, Electricians, Painters and HVAC Technicians.

Accomplishments

The Facilities Management Department's primary goal for 2009 was to continue efforts towards completing the Facilities Management sustainability initiatives, strategic plan and minimize the City's environmental impact. A sustainable preventive maintenance program for all infrastructure systems was established reducing long term energy cost.

We also began replacing all mercury bimetallic thermostats with programmable, digital and lockable thermostats. In day to day operations we have increased the use of environmental friendly products and chemicals. The department has also established a recycling program for used lamps, ballast and batteries.

During 2009, the Facilities Maintenance Department Performed an analysis of local and current resources to better meet city facilities strategic plan. The goal was to contract at least 20% of vendors and contractors which are LEED certified. Along with our green initiative program, we improved the preventive maintenance programs by 20% and implemented better asset tracking software by updating current systems with up-to-date software. The facility technicians were trained in this newer software to better implement maintenance programs which can help increase productivity by up to 15%.



Fleet Services Division

Overview

The Fleet Services Division of the Human Resources Department provides preventive maintenance, major overhauls and general repairs for over 300 pieces of light, medium and heavy equipment. Ranging from the care of public safety vehicles such as police and fire vehicles all the way to small landscaping equipment the division has staff on-call around the clock to ensure that the City's departments and its employees remain mobile 365 days a year.

The City of Winter Garden currently has on staff ASE (National Institute for Automotive Service Excellence) technicians and EVT (Emergency Vehicle Technician Certification Commission) technicians with Master Auto / Truck & Fire Truck certifications. This level of certification ensures that the citizen's can maintain the confidence that City staff will be available to respond to all their needs including public safety, street cleaning, garbage pick-up and all other city services.

Accomplishments

During Fiscal Year 2009 (FY09) Fleet Services has been able to reduce certain operating expenses by 30% by revamping and managing inventory systems to ensure that items are not stocked unless it is known they will be consumed during a short period of time. Fleet also improved its vehicle assessment and liquidation process ensuring that vehicles are maintained for maximum life expectancy while still maintaining a good return during the vehicle liquidation process resulting in vehicle retention periods extended by an average of one year. The division also created a vehicle analysis program allowing underutilized vehicles to be pooled or re-allocated to other departments avoiding the purchase of 6 new vehicles for FY10.

Another benchmark for FY09 was the strengthened partnership with all vendors to give the City of Winter Garden the best possible price for all parts and services. This has resulted in savings averaging 10%.



Parks and Recreation

Overview

The Parks and Recreation Department consists of four unique divisions that serve the community in a variety of roles and functions.

The Parks Division consists of 10 staff members that take care of over 126 acres of landscaping, athletic courts, playgrounds, athletic fields and other recreation facilities and equipment.

The Recreation Division consists of 5 ½ full time employees and over 60 part-time and contractual staff that program and lead a wide variety of recreational programs including youth camps, aquatics programs, instructional classes, athletic leagues, and senior citizen programs.

The Special Event Division budget does not have personnel dedicated to this function, but it provides the funding necessary to host six major community events as well as the Friday night concert series and other smaller functions.

The Facilities Division includes 1 ½ positions that rent and maintain the various rental properties owned and operated by the city.

Accomplishments

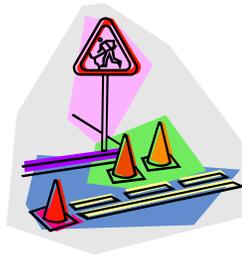
Construction was completed on the new 22 acre Braddock Park Athletic Complex. This new facility has been maintained and programmed without adding any additional full-time staff.

Attendance at aquatics programs increased by approximately 15%.

The Department began it's first ever youth soccer program with approximately 130 participants.

Adult softball league participation increased by approximately 55%.

Renovation of the former Dillard Elementary School began in April of 2008. Once completed in January of 2010, the building will be home to the 15,000 sq. ft. Jessie Brock Community Center.



Public Services

Overview

The Public Services Department is made up of several Operations and Maintenance Divisions providing a variety of services to the citizens of Winter Garden as well as the business community. These divisions are: Water Treatment, Wastewater Treatment, Water Distribution, Wastewater/Stormwater Collection, Streets Maintenance, Solid Waste, Environmental Services, Engineering, Cemetery and Administration of these divisions.

The Department's activities include day-to-day maintenance and operations related to city services, as well as short and long range planning of capital improvements to the City's infrastructure, consisting of roadways, drainage systems, water and sewer systems and water supplies.

The Public Services staff works closely with citizens, business owners, developers and contractors to address their concerns in a timely and efficient manner.

The Public Services Management acts as the City's liaison to State and Federal Environmental Regulatory Agencies.

Accomplishments

Public Services improved field operations by the reorganization of the Streets Maintenance Division. Combining this work group with the Water Distribution and Wastewater/Stormwater Collections Divisions enabled employees to be cross-trained in multiple work activities.

The department significantly reduced overtime in all areas by changing work schedules from Monday through Friday, 7:00 a.m. to 4:30 p.m., to four ten-hour work days, with a two man crew working Saturday.

A sample of the numerous department operations accomplishments include:

- Expanding the Reclaimed Water System to several neighborhoods in the northeast area of the city and constructing reclaimed water transmission mains to provide service to the Stonecrest neighborhoods and the Winter Garden Village.

Also completed Phase 5 of the Trunk Line “C” Reclaimed Water and Wastewater Force Main Project.

- Completion of the agreement with Orange County and the City of Orlando to receive reclaimed water from the Conserv II Reclaimed Water System.
- Completing negotiations with the Louis Dreyfus Citrus Plant on their industrial wastewater permit, providing both parties with a workable solution and approval from FDEP and EPA.
- Rerating water treatment facilities, increasing treatment plant capacities and meeting approval from FDEP.
- Completion of the Reclaimed Water Master Plan related to a 20 year plan for expanding the system to meet irrigation needs.
- Completing construction of the Sludge Dewatering System, reducing odors from the Wastewater Treatment Facility.
- Construction of the Dillard Street Stormwater Pond was completed to serve downtown development.
- The West Crown Point Road Stormwater Project was completed.



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DEBT INFORMATION



CITY OF WINTER GARDEN, FLORIDA
DEBT INFORMATION

Summary of Debt Outstanding

<u>Debt Outstanding—Governmental Fund Types:</u>	<u>Amount Expected at October 1, 2009</u>
Community Redevelopment Revenue Note, Series 2001 \$3,700,000 Note; principal due in annual installments of the greater of (1) \$325,000 or (2) \$325,000 plus half of the prior year Community Redevelopment Agency Tax Increment Revenues in excess of \$375,000 beginning October 1, 2004; interest due in semi-annual installments of \$9,620 to \$56,926; interest at 5.220%	\$ 1,868,581
Sales Tax Revenue Bonds, Series 2006 \$12,025,000; principal due in annual installments of \$230,000 to \$690,000 through October 1, 2036; interest due in semi-annual installments of \$15,525 to \$247,063 through October 1, 2036; interest varies between 4.0% to 4.5% depending on maturity	11,395,000
Total Outstanding—Governmental Fund Types	<u><u>\$13,263,581</u></u>

CITY OF WINTER GARDEN, FLORIDA
DEBT INFORMATION

Summary of Debt Outstanding

Debt Outstanding—Proprietary Fund Types	Amount Expected at October 1, 2009
2001 State Revolving Fund Loan \$1,097,149; due in semi-annual principal and interest installments of \$37,205 through July 15, 2024; Interest at 3.330%	\$ 880,472
2003 State Revolving Fund Loan \$10,810,898; due in semi-annual principal and interest installments of \$387,610 through July 15, 2024; Interest at 2.820%	8,916,872
2004 State Revolving Fund Loan \$2,066,219; due in semi-annual principal and interest installments of \$67,727 through May 15, 2024; Interest at 2.670%	1,665,197
2005 State Revolving Fund Loan \$24,336; due in semi-annual principal and interest installments of \$4,026 through January 15, 2011; Interest at 2.370%	18,738
2009 Tymco, Inc. Capital Lease Agreement \$169,230; due in annual principal and interest installments of \$36,045 through January 30, 2013; Interest at 3.25%	133,185
2009 Kansas State Bank of Manhattan Capital Lease Agreement \$206,690; due in annual principal and interest installments of \$46,364 through February 20, 2013; Interest at 6.09%	<u>160,326</u>
Total Outstanding—Proprietary Fund Types	<u><u>\$11,481,279</u></u>

CITY OF WINTER GARDEN, FLORIDA
DEBT INFORMATION

Annual Requirements to Amortize Long-Term Debt by Fund

DEBT OUTSTANDING—GOVERNMENTAL FUND TYPES:

General Fund

Debt service requirements of the Sales Tax Bonds, Series 2006 are as follows:

<u>Fiscal Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$ 240,000	\$ 484,638	\$ 724,638
2011	250,000	475,038	725,038
2012	255,000	465,038	720,038
2013-2036	10,650,000	6,687,175	17,337,175
	<u>\$11,395,000</u>	<u>\$8,111,889</u>	<u>\$19,506,889</u>

Community Redevelopment Agency Fund

Debt service requirements of the Community Redevelopment Revenue Note, Series 2001 are the greater of (1) \$325,000 or (2) \$325,000 plus half of the prior year Community Redevelopment Agency Tax Increment Revenues in excess of \$375,000. Total debt service payments are estimated to be \$519,319 for Fiscal Year 2010 and are expected to increase in subsequent years until the Note is paid-in-full. It is currently estimated that the Note will be paid-in-full by fiscal year 2014.

CITY OF WINTER GARDEN, FLORIDA
DEBT INFORMATION

Annual Requirements to Amortize Long-Term Debt by Fund

DEBT OUTSTANDING—PROPRIETARY FUND TYPES:

Utility Fund

Debt service requirements of the 2001 State Revolving Fund Loan are as follows:

Fiscal Year Ending	Principal	Interest	Total
2010	\$ 46,112	\$ 28,939	\$ 75,051
2011	47,660	27,391	75,051
2012	49,260	25,790	75,050
2013-2024	737,440	163,169	900,609
	<u>\$880,472</u>	<u>\$245,289</u>	<u>\$1,125,761</u>

Debt service requirements of the 2003 State Revolving Fund Loan are as follows:

Fiscal Year Ending	Principal	Interest	Total
2010	\$ 485,083	\$ 248,060	\$ 733,143
2011	498,859	234,284	733,143
2012	513,026	220,117	733,143
2013-2024	7,419,903	1,377,816	8,797,719
	<u>\$8,916,871</u>	<u>\$2,080,277</u>	<u>\$10,997,148</u>

Debt service requirements of the 2004 State Revolving Fund Loan are as follows:

Fiscal Year Ending	Principal	Interest	Total
2010	\$ 91,600	\$ 43,853	\$ 135,453
2011	94,062	41,391	135,453
2012	96,590	38,863	135,453
2013-2024	1,382,945	242,491	1,625,436
	<u>\$1,665,197</u>	<u>\$366,598</u>	<u>\$2,031,795</u>

CITY OF WINTER GARDEN, FLORIDA
DEBT INFORMATION

Annual Requirements to Amortize Long-Term Debt by Fund

Stormwater Fund

Debt service requirements of the 2005 State Revolving Fund Loan are as follows:

Fiscal Year Ending	Principal	Interest	Total
2010	\$ 7,653	\$399	\$ 8,052
2011	7,835	217	8,052
2012	3,250	38	3,288
	\$18,738	\$654	\$19,392

Debt service requirements of the 2009 Tymco, Inc. Capital Lease Agreement are as follows:

Fiscal Year Ending	Principal	Interest	Total
2010	\$ 31,716	\$ 4,329	\$ 36,045
2011	32,747	3,298	36,045
2012	33,812	2,233	36,045
2013	34,910	1,135	36,045
	\$133,185	\$10,995	\$144,180

Debt service requirements of the 2009 Kansas State Bank of Manhattan Capital Lease Agreement are as follows:

Fiscal Year Ending	Principal	Interest	Total
2010	\$ 36,600	\$ 9,764	\$ 46,364
2011	38,829	7,535	46,364
2012	41,194	5,170	46,364
2013	43,703	2,662	46,365
	\$160,326	\$25,131	\$185,457



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WINTER GARDEN
GENERAL FUND





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**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
GENERAL FUND REVENUES
EXECUTIVE DEPARTMENT**

		<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
001-0213-311.10-00	ADVALOREM TAXES	8,325,816	8,646,769	8,646,769	8,689,843
001-0213-311.90-00	PENALTIES AND INTEREST	25,608	7,183	7,183	14,430
	TOTAL AD VALOREM	8,351,424	8,653,952	8,653,952	8,704,273
001-0213-313.10-00	ELECTRIC	1,840,516	2,037,069	2,037,069	2,240,776
001-0213-313.40-00	GAS	66,425	72,048	72,048	74,411
	TOTAL FRANCHISE FEES	1,906,941	2,109,117	2,109,117	2,315,187
001-0213-314.10-00	ELECTRIC	2,156,980	2,322,283	2,322,283	2,554,511
001-0213-314.30-00	WATER	368,081	403,560	403,560	403,560
001-0213-314.40-00	GAS	52,113	34,073	34,073	47,925
001-0213-314.80-00	PROPANE	38,053	46,735	32,735	38,110
	TOTAL UTILITY TAX	2,615,227	2,806,651	2,792,651	3,044,106
001-0213-315-00-00	COMMUNICATIONS	1,386,894	1,513,868	1,513,868	1,417,782
	TOTAL SERVICE TAX	1,386,894	1,513,868	1,513,868	1,417,782
001-0213-321.01-00	CITY OCCUPATIONAL LICENSES	206,343	211,142	211,142	211,142
	TOTAL LICENSES AND PERMITS	206,343	211,142	211,142	211,142
001-0213-335-12.00	STATE REVENUE PROCEEDS	851,149	888,171	834,204	722,543
	TOTAL STATE REVENUE PROCEEDS	851,149	888,171	834,204	722,543
001-0213-335.14-00	MOBILE HOME LICENSES	45,445	52,715	52,715	49,896
001-0213-335.15-00	ALCOHOLIC BEVERAGE LICENSES	13,000	9,382	14,726	15,576
001-0213-335.18-00	LOCAL GOVT HALF-CENT SALES TAX	3,779,419	3,568,358	3,466,924	3,349,200
	TOTAL STATE SHARED REVENUES	3,837,864	3,630,455	3,534,365	3,414,672
001-0213-338.20-00	COUNTY OCCUPATIONAL LICENSES	23,772	20,066	20,066	20,066
	TOTAL SHRD REVS-OTHER LOCAL UNITS	23,772	20,066	20,066	20,066
001-0213-341.90-01	INTERFUND MANAGEMENT FEES	1,025,055	795,530	795,530	703,335
001-0213-341.90-02	OCPS COLLECTION ALLOWANCE	89,130	66,055	66,055	22,018
001-0213-341.91-00	FILING FEES	75	143	143	-
	TOTAL CHARGES FOR SERVICES	1,114,260	861,728	861,728	725,353
001-0213-361.10-00	INTEREST	621,851	584,638	319,638	238,984
001-0213-361.13-00	INTEREST-ORANGE COUNTY TAX COLL	22,128	29,122	9,122	9,122
001-0213-361.30-00	NET INCR(DECR) IN FAIR VAL OF INVST	(64,259)	-	84,505	-
001-0213-367.00-00	GAIN ON SALE OF INVESTMENTS	80,204	-	70,993	-
	TOTAL INTEREST AND OTHER EARNINGS	659,924	613,760	484,258	248,106
001-0213-362.11-00	BUILDING LEASES	10,073	9,240	9,240	14,933

001-0213-364.00-00	DISPOSITION OF FIXED ASSETS	-	-	1,000,000	-
001-0213-366.00-00	CONTRIBUTIONS	-	-	1,040	1,040
001-0213-369.90-00	OTHER MISCELLANEOUS REVENUES	(246,656)	9,041	9,041	9,041
001-0213-369.93-00	CASH OVER OR SHORT	221	-	-	-
	TOTAL MISCELLANEOUS REVENUES	(236,362)	18,281	1,019,321	25,014
001-0213-381.00-00	INTERFUND TRANSFER IN	-	-	-	32,000
001-0213-381.99-99	USE OF FUND BALANCE	-	1,374,554	4,598,398	88,476
	TOTAL OTHER SOURCES	-	1,374,554	4,598,398	120,476
	TOTAL EXECUTIVE DEPARTMENT	20,717,436	22,701,745	26,633,070	20,968,720

**CITY OF WINTER GARDEN
 FY 2009/2010 BUDGET
 GENERAL FUND REVENUES
 FINANCE DEPARTMENT**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
<u>UTILITY BILLING DIVISION</u>				
001-0223-341.90-01 INTERFUND MANAGEMENT FEES	513,402	521,566	521,566	605,032
TOTAL CHARGES FOR SERVICES	513,402	521,566	521,566	605,032
001-0223-351.10-00 COURT FINES	1,502	-	-	922
TOTAL FINES AND FORFEITS	1,502	-	-	922
TOTAL FINANCE DEPARTMENT	514,904	521,566	521,566	605,954

**CITY OF WINTER GARDEN
 FY 2009/2010 BUDGET
 GENERAL FUND REVENUES
 INFORMATION SYSTEMS DEPARTMENT**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
001-0225-341.90-01 INTERFUND MANAGEMENT FEES	105,662	128,714	128,714	78,775
TOTAL CHARGES FOR SERVICES	105,662	128,714	128,714	78,775
001-0225-365.00-00 SALE OF SURPLUS MATERIALS/SCRAP	2,239	2,239	2,239	2,239
TOTAL MISCELLANEOUS REVENUES	2,239	2,239	2,239	2,239
TOTAL INFORMATION SYSTEMS DEPARTMENT	107,901	130,953	130,953	81,014

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
GENERAL FUND REVENUES
COMMUNITY DEVELOPMENT DEPARTMENT**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
<u>PLANNING DIVISION</u>				
001-0315-329.02-00	33,684	41,472	16,472	12,500
001-0315-329.05-00	10,730	13,500	-	6,750
TOTAL LICENSES AND PERMITS	44,414	54,972	16,472	19,250
001-0315-369.90-00	39,290	40,500	20,500	27,500
TOTAL PLANNING DIVISION	83,704	95,472	36,972	46,750
<u>BUILDING DIVISION</u>				
001-0324-322.02-00	779,119	745,205	458,158	509,800
001-0324-322.02-01	58,640	79,434	20,434	24,100
001-0324-322.02-02	10,470	8,802	6,302	22,500
001-0324-322.02-03	11,370	16,071	11,071	8,400
001-0324-322.02-04	44,759	47,808	20,000	54,750
TOTAL LICENSES AND PERMITS	904,358	897,320	515,965	619,550
001-0324-354.00-00	2,175	3,520	3,520	1,000
TOTAL FINES AND FORFEITS	2,175	3,520	3,520	1,000
001-0324-369.90-00	813	540	540	600
TOTAL MISCELLANEOUS REVENUES	813	540	540	600
001-0324-389.99-99	-	253,042	555,897	60,989
TOTAL OTHER SOURCES	-	253,042	555,897	60,989
TOTAL BUILDING DIVISION	907,346	1,154,422	1,075,922	682,139
<u>CODE ENFORCEMENT DIVISION</u>				
001-0528-351.10-00	970	-	-	-
001-0528-354.20-00	7,297	9,765	9,765	20,000
TOTAL CODE ENFORCEMENT DIVISION	8,267	9,765	9,765	20,000
 TOTAL COMMUNITY DEVELOPMENT DEPT	 999,317	 1,259,659	 1,122,659	 748,889

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
GENERAL FUND REVENUES
POLICE DEPARTMENT**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
001-0520-365.00-00 SALE OF SURPLUS MATERIALS/SCRAP	140	-	-	-
TOTAL MISCELLANEOUS REVENUES	140	-	-	-
001-0521-338.30-00 911 PSAP REIMBURSEMENT	11,250	20,000	20,000	20,493
TOTAL INTERGOVERNMENTAL REVENUE	11,250	20,000	20,000	20,493
001-0521-342.10-01 SPECIAL DETAIL	206,507	212,658	212,658	205,894
001-0521-342.10-02 FALSE ALARMS	17,200	19,500	19,500	3,150
001-0521-342.10-03 LIAISON OFFICER	18,150	33,000	33,000	33,000
001-0521-342.10-04 ACCIDENT REPORTS	1,705	2,000	2,000	542
TOTAL CHARGES FOR SERVICES	243,562	267,158	267,158	242,586
001-0521-351.10-00 COURT FINES	379,846	300,000	300,000	250,000
001-0521-351.30-00 POLICE TRAINING & EDUCATION FEES	17,309	18,069	18,069	18,069
001-0521-354.20-00 CODE VIOLATIONS	1,999	6,492	6,492	6,492
TOTAL FINES AND FORFEITS	399,154	324,561	324,561	274,561
001-0521-364.00-00 DISPOSITION OF FIXED ASSETS	7,199	5,264	35,119	5,264
001-0521-366.00-00 CONTRIBUTIONS	15,000	250	250	250
001-0521-369.90-00 OTHER MISCELLANEOUS REVENUES	2,303	2,774	2,774	2,774
TOTAL MISCELLANEOUS REVENUES	24,502	8,288	38,143	8,288
001-0521-389.99-99 USE OF FUND BALANCE	-	18,586	18,586	4,152
TOTAL POLICE DEPARTMENT	678,608	638,593	668,448	550,080

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
GENERAL FUND REVENUES
FIRE DEPARTMENT**

	<u>2008 ACTUAL</u>	<u>2009 ORIGINAL BUDGET</u>	<u>2009 REVISED BUDGET</u>	<u>2010 ADOPTED BUDGET</u>
001-0622-334.20-00 STATE GRANT-PUBLIC SAFETY	5,604	-	-	-
001-0622-335.20-00 FIREFIGHTER SUPPLEMENTAL COMP	3,460	3,120	3,120	3,720
TOTAL INTERGOVERNMENTAL REVENUE	9,064	3,120	3,120	3,720
001-0622-342.20-01 CPR CLASSES	320	-	-	-
001-0622-342.20-02 PLAN REVIEW	100,182	124,969	44,619	44,619
001-0622-342.20-04 BURN PERMIT	300	540	540	540
001-0622-342.60-00 AMBULANCE FEE	-	-	-	10,000
TOTAL CHARGES FOR SERVICES	100,802	125,509	45,159	55,159
001-0622-366.00-00 CONTRIBUTIONS	7,750	7,750	7,750	1,500
001-0622-369.90-00 OTHER MISCELLANEOUS REVENUES	193	-	-	114
TOTAL MISCELLANEOUS REVENUES	7,943	7,750	7,750	1,614
TOTAL FIRE DEPARTMENT	117,809	136,379	56,029	60,493

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
GENERAL FUND REVENUES
PUBLIC SERVICES DEPARTMENT**

	<u>2008 ACTUAL</u>	<u>2009 ORIGINAL BUDGET</u>	<u>2009 REVISED BUDGET</u>	<u>2010 ADOPTED BUDGET</u>
<u>ADMINISTRATION DIVISION</u>				
001-0701-341.90-01 INTERFUND MANAGEMENT FEES	163,026	110,290	110,290	165,868
TOTAL ADMINISTRATION DIVISION	163,026	110,290	110,290	165,868
<u>CEMETERY DIVISION</u>				
001-0739-343.80-01 SERVICE FEES	80,700	97,800	87,800	81,500
001-0739-343.80-02 CEMETERY FOUNDATION CHARGES	4,175	4,730	4,730	4,730
001-0739-343.80-05 CEMETERY LOTS	99,950	108,790	88,790	96,500
001-0739-343.80-06 MAUSOLEUM CRYPTS	1,100	-	-	-
TOTAL CHARGES FOR SERVICE	185,925	211,320	181,320	182,730
001-0739-362.00-00 RENTAL INCOME	50,430	41,880	41,880	41,880
001-0739-364.03-00 COLUMBARIUMS	-	1,000	1,000	1,000
TOTAL MISCELLANEOUS REVENUES	50,430	42,880	42,880	42,880
TOTAL CEMETERY DIVISION	236,355	254,200	224,200	225,610
<u>STREETS DIVISION</u>				
001-0741-335.49-00 OTHER TRANSPORTATION	27,990	27,987	27,987	27,987
TOTAL INTERGOVERNMENTAL REVENUE	27,990	27,987	27,987	27,987
001-0741-364.00-00 DISPOSITION OF FIXED ASSETS	3,137	3,137	3,137	3,137
001-0741-369.90-00 OTHER MISCELLANEOUS REVENUES	9,354	6,792	6,792	6,792
TOTAL MISCELLANEOUS REVENUES	12,491	9,929	9,929	9,929
TOTAL STREETS DIVISION	40,481	37,916	37,916	37,916
<u>ENGINEERING DIVISION</u>				
001-1016-329.03-00 ENGINEER INSPECTION FEES	79,843	100,000	50,000	50,000
001-1016-329.04-00 REVIEW FEES	320,229	84,157	42,157	42,157
001-1016-329.06-00 OVERTIME REIMBURSEMENT	1,505	2,000	2,000	2,000
TOTAL LICENSES AND PERMITS	401,577	186,157	94,157	94,157
001-1016-341.90-01 INTERFUND MANAGEMENT FEES	70,244	244,481	244,481	-
001-1016-343.02-00 DEVELOPER REIMBURSEMENT	-	200,000	200,000	43,242
TOTAL CHARGES FOR SERVICE	70,244	444,481	444,481	43,242
001-1016-364.00-00 DISPOSITION OF FIXED ASSETS	2,649	-	-	-
001-1016-369.90-00 OTHER MISCELLANEOUS REVENUES	-	-	-	-
TOTAL MISCELLANEOUS REVENUES	2,649	-	-	-
TOTAL ENGINEERING DIVISION	474,470	630,638	538,638	137,399
TOTAL PUBLIC SERVICES DEPARTMENT	914,332	1,033,044	911,044	566,793

**CITY OF WINTER GARDEN
 FY 2009/2010 BUDGET
 GENERAL FUND REVENUES
 HUMAN RESOURCES DEPARTMENT**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
<u>BUILDING MAINTENANCE DIVISION</u>				
001-0746-341.90-01 INTERFUND MANAGEMENT FEES	79,769	81,948	81,948	79,046
TOTAL CHARGES FOR SERVICE	<u>79,769</u>	<u>81,948</u>	<u>81,948</u>	<u>79,046</u>
001-0746-364.00-00 DISPOSITION OF FIXED ASSETS	140	-	-	825
TOTAL MISCELLANEOUS REVENUES	<u>140</u>	<u>-</u>	<u>-</u>	<u>825</u>
TOTAL BUILDING MAINTENANCE DIVISION	<u>79,909</u>	<u>81,948</u>	<u>81,948</u>	<u>79,871</u>
<u>FLEET MAINTENANCE DIVISION</u>				
001-0747-341.90-01 INTERFUND MANAGEMENT FEES	191,301	204,511	204,511	171,712
TOTAL CHARGES FOR SERVICE	<u>191,301</u>	<u>204,511</u>	<u>204,511</u>	<u>171,712</u>
001-0747-364.00-00 DISPOSITION OF FIXED ASSETS	3,195	3,195	3,195	3,195
TOTAL MISCELLANEOUS REVENUES	<u>3,195</u>	<u>3,195</u>	<u>3,195</u>	<u>3,195</u>
TOTAL FLEET MAINTENANCE DIVISION	<u>194,496</u>	<u>207,706</u>	<u>207,706</u>	<u>174,907</u>
TOTAL HUMAN RESOURCES DEPARTMENT	<u>274,405</u>	<u>289,654</u>	<u>289,654</u>	<u>254,778</u>

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
GENERAL FUND REVENUES
RECREATION DEPARTMENT**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
<u>PARKS DIVISION</u>				
001-0775-331.70-00	FEDERAL GRANT-CULTURE & REC	454,107	-	-
001-0775-334.70-00	STATE GRANT-CULTURE & RECREATION	-	-	56,000
	TOTAL INTERGOVERNMENTAL	454,107	-	56,000
001-0775-364.00-00	DISPOSITIONS OF FIXED ASSETS	140	-	-
001-0775-366.00-00	CONTRIBUTIONS	120	-	-
	TOTAL MISCELLANEOUS REVENUES	260	-	-
	TOTAL PARKS DIVISION	454,367	-	56,000
<u>RECREATION DIVISION</u>				
001-0872-334.70-00	CULTURE & RECREATION	121,762	60,000	-
	TOTAL INTERGOVERNMENTAL REVENUE	121,762	60,000	-
001-0872-347.21-01	DAY CAMP	68,828	100,000	75,000
001-0872-347.21-02	FIELD RENTAL	5,454	3,000	3,000
001-0872-347.21-03	POOL	4,532	7,000	7,000
001-0872-347.21-04	OTHER AQUATIC	-	-	-
001-0872-347.21-05	SWIMMING LESSONS	17,705	17,000	12,000
001-0872-347.21-06	SOFTBALL LEAGUE	14,720	10,000	20,000
001-0872-347.21-07	OTHER PROGRAMS	28,779	20,000	20,000
001-0872-347.21-08	SPECIAL EVENTS	38	-	-
001-0872-347.21-09	5-K RACE	1,202	-	-
001-0872-347.21-10	TENNIS	12,363	10,000	10,000
001-0872-347.21-11	SENIOR TRIPS	5,315	3,000	3,000
001-0872-347.21-12	OTHER SENIOR PROGRAMS	1,678	1,500	1,500
001-0872-347.21-13	MIDDLE SCHOOL DANCES	12,668	10,000	13,000
001-0872-347.21-14	SOCCER PROGRAM	-	24,000	15,000
	TOTAL CHARGES FOR SERVICES	173,282	205,500	179,500
001-0872-362.19-00	RENTAL INCOME-OTHER	3,274	1,500	1,500
001-0872-364.00-00	DISPOSITIONS OF FIXED ASSETS	-	-	-
001-0872-365.00-00	SALE OF SURPLUS MATERIALS/SCRAP	-	-	-
001-0872-366.01-00	CONTRIBUTIONS AND DONATIONS	100	-	-
001-0872-369.90-00	OTHER MISCELLANEOUS REVENUES	7,345	7,500	7,500
	TOTAL MISCELLANEOUS REVENUES	10,719	9,000	9,000
	TOTAL RECREATION DIVISION	305,763	274,500	188,500
<u>SPECIAL EVENTS DIVISION</u>				
001-0874-362.00-00	RENTAL INCOME	1,418	800	800
	TOTAL RENTS AND ROYALTIES	1,418	800	800
001-0874-369.90-00	OTHER MISCELLANEOUS REVS	6,621	1,000	1,000
	TOTAL MISCELLANEOUS REVENUES	6,621	1,000	1,000
	TOTAL SPECIAL EVENTS DIVISION	8,039	1,800	1,800
<u>NEWTON PARK FACILITIES DIVISION</u>				
001-3658-347.50-01	CATERING	2,489	2,449	2,449
	TOTAL CHARGES FOR SERVICES	2,489	2,449	2,449
001-3658-362.01-00	MISCELLANEOUS RENTALS	3,300	2,000	3,570
001-3658-362.02-00	AUDITORIUM FACILITIES RENTALS	62,037	85,000	85,000
001-3658-369.90-00	OTHER MISCELLANEOUS REVENUES	6,979	10,000	10,000
	TOTAL MISCELLANEOUS REVENUES	72,316	97,000	98,570
	TOTAL NEWTON PARK FACILITIES DIVISION	74,805	99,449	101,019
	TOTAL RECREATION DEPARTMENT	842,974	375,749	291,319
	TOTAL GENERAL FUND REVENUES	25,167,686	27,087,342	30,624,742



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**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
GENERAL FUND EXPENDITURES
LEGISLATIVE DEPARTMENT**

	<u>2008 ACTUAL</u>	<u>2009 ORIGINAL BUDGET</u>	<u>2009 REVISED BUDGET</u>	<u>2010 ADOPTED BUDGET</u>
001-0111-511.13-00 OTHER SALARIES AND WAGES	41,468	40,800	40,800	41,616
001-0111-511.21-00 FICA TAXES	3,169	3,140	3,140	2,913
001-0111-511.23-00 EMPLOYEE GROUP INSURANCE	20,481	20,007	20,007	26,922
001-0111-511.24-00 WORKERS' COMPENSATION	81	100	100	103
TOTAL PERSONAL SERVICES	65,199	64,047	64,047	71,554
001-0111-511.31-01 PROFESSIONAL SVCS MISC	-	-	15,000	-
001-0111-511.31-02 LEGAL	500	250	250	500
001-0111-511.34-01 MISC CONTRACTUAL SERVICES	30,500	5,000	5,000	5,000
001-0111-511.34-03 CODE OF ORDINANCES	5,498	5,400	5,400	5,400
001-0111-511.40-00 TRAVEL AND PER DIEM	896	1,050	1,050	1,900
001-0111-511.41-02 TELEPHONE	7	1,000	1,000	100
001-0111-511.44-00 LEASE AGREEMENTS	-	500	500	-
001-0111-511.47-01 MISC PRINTING AND BINDING	173	500	500	500
001-0111-511.48-00 PROMOTIONAL ACTIVITIES	3,795	-	-	-
001-0111-511.48-02 PROMOTIONAL-PROMOTIONAL ITEMS	-	1,000	1,000	1,000
001-0111-511.49-01 MISC OTHR CUR CHGS & OBLIGATIONS	2,638	5,000	5,000	3,500
001-0111-511.49-03 ELECTION FEES	18,499	25,000	25,000	-
001-0111-511.51-00 OFFICE SUPPLIES	11	-	-	-
001-0111-511.52-01 MISC. OPERATING SUPPLIES	16	800	800	800
001-0111-511.52-04 UNIFORMS AND ACCESSORIES	738	2,000	2,000	1,600
001-0111-511.54-01 DUES AND SUBSCRIPTIONS	4,818	6,000	6,000	8,041
001-0111-511.54-02 SEMINARS AND COURSES	2,856	2,500	2,500	2,500
TOTAL OPERATING EXPENDITURES	70,945	56,000	71,000	30,841
001-0111-511.81-00 AID TO GOVERNMENT AGENCIES	-	2,000	2,000	1,000
001-0111-511.82-00 AIDS TO PRIVATE ORGANIZATIONS	20,039	-	5,200	-
001-0111-564.83-00 OTHER GRANTS AND AIDS	42,630	44,500	44,500	45,000
TOTAL GRANTS AND AIDS	62,669	46,500	51,700	46,000
TOTAL LEGISLATIVE DEPARTMENT	198,813	166,547	186,747	148,395

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
GENERAL FUND EXPENDITURES
EXECUTIVE DEPARTMENT**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>	
001-0213-512.12-00	REGULAR SALARIES AND WAGES	645,014	263,726	301,726	548,558
001-0213-512.13-00	OTHER SALARIES & WAGES	9,321	12,852	12,852	-
001-0213-512.14-00	OVERTIME	1,978	-	-	-
001-0213-512.21-00	FICA TAXES	45,897	21,158	24,158	40,789
001-0213-512.22-00	RETIREMENT CONTRIBUTIONS	97,192	52,613	62,413	123,781
001-0213-512.23-00	LIFE AND HEALTH INSURANCE	66,094	29,085	36,585	54,515
001-0213-512.24-00	WORKERS' COMPENSATION	1,556	705	830	1,645
001-0213-512.25-00	UNEMPLOYMENT COMPENSATION	-	277	329	277
	TOTAL PERSONAL SERVICES	867,052	380,416	438,893	769,565
001-0213-512.31-01	MISC PROFESSIONAL SERVICES	20	101,000	116,000	40,000
001-0213-512.31-02	LEGAL SERVICES	84	500	500	500
001-0213-512.31-05	APPRAISAL SERVICES	2,100	-	-	-
001-0213-512.31-06	MEDICAL SERVICES	904	200	200	200
001-0213-512.34-01	MISC OTHER CONTRACTUAL SERVICES	25,299	1,200	482,881	1,200
001-0213-512.34-08	PERSONNEL SERVICES	19,384	-	-	-
001-0213-512.40-00	TRAVEL AND PER DIEM	2,317	1,520	1,520	1,500
001-0213-512.41-01	CABLE TELEVISION SERVICES	60	-	-	-
001-0213-512.41-02	TELEPHONE SERVICES	10,923	5,050	5,050	6,000
001-0213-512.41-03	RADIO SERVICES	-	80	80	-
001-0213-512.41-04	INTERNET SERVICES	649	750	750	750
001-0213-512.41-05	POSTAGE	1,706	1,250	1,250	1,250
001-0213-512.43-00	UTILITY SERVICES	26,686	4,000	4,000	10,800
001-0213-512.44-00	RENTALS AND LEASES	12,294	7,500	7,500	9,000
001-0213-512.45-00	INSURANCE	33,554	43,664	43,664	36,014
001-0213-512.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	4	450	450	450
001-0213-512.46-03	REPAIR AND MAINT SVCS-VEHICLES	341	1,000	1,000	750
001-0213-512.46-05	REPAIR AND MAINT SVCS-SOFTWARE	705	-	-	-
001-0213-512.46-06	REPAIR AND MAINT SVCS-HARDWARE	-	350	350	350
001-0213-512.46-10	REPAIR AND MAINT SVCS-BUILDING	1,586	200	200	200
001-0213-512.47-01	MISC PRINTING AND BINDING	269	1,350	1,350	1,350
001-0213-512.47-02	RECORDS MANAGEMENT	1,091	-	-	-
001-0213-512.48-00	PROMOTIONAL ACTIVITIES	23,505	-	-	-
001-0213-512.48-01	PROMOTIONAL-ADVERTISEMENTS	-	700	700	700
001-0213-512.48-02	PROMOTIONAL ITEMS	-	-	-	2,000
001-0213-512.49-01	MISC OTHR CUR CHGS & OBLIGATIONS	2,782	250	250	250
001-0213-512.49-03	ELECTION FEES	-	-	-	-
001-0213-512.49-05	LICENSES, TAXES, AND CERTIFICATIONS	315	-	-	-
001-0213-512.49-11	EMPLOYEE SOCIAL EVENTS	474	-	-	1,000
001-0213-512.51-00	OFFICE SUPPLIES	10,331	2,125	2,125	2,125
001-0213-512.52-01	MISCELLANEOUS OPERATING SUPPLIES	7,733	5,000	5,000	2,500
001-0213-512.52-03	GASOLINE AND OIL	1,926	500	500	500
001-0213-512.52-04	UNIFORMS AND ACCESSORIES	1,805	600	600	1,000
001-0213-512.54-01	DUES AND SUBSCRIPTIONS	11,124	2,000	2,000	10,000
001-0213-512.54-02	SEMINARS AND COURSES	5,678	800	800	3,500

001-0213-512.54-03	EDUCATIONAL ASSISTANCE PROGRAM	2,278	-	-	-
	TOTAL OPERATING EXPENDITURES	207,927	182,039	678,720	133,889
001-0213-512.61-00	LAND	424,066	-	17,820	-
001-0213-512.64-00	MACHINERY AND EQUIPMENT	15,269	-	-	40,000
	TOTAL CAPITAL OUTLAY	439,335	-	17,820	40,000
001-0213-512.81-00	AID TO GOVERNMENT AGENCIES	-	-	511,000	-
001-0213-564.84-00	HERITAGE FOUNDATION	40,000	75,000	75,000	75,000
	TOTAL GRANTS AND AIDS	40,000	75,000	586,000	75,000
001-0213-581.90-00	OPERATING TRANSFER	1,000,000	-	-	-
001-0213-581.91-01	CONTINGENT EXPENSE	-	250,000	250,000	150,000
	TOTAL OTHER USES	1,000,000	250,000	250,000	150,000
	TOTAL EXECUTIVE DEPARTMENT	2,554,314	887,455	1,971,433	1,168,454

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
GENERAL FUND EXPENDITURES
ECONOMIC DEVELOPMENT DEPARTMENT**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>	
001-0215-552.12-00	REGULAR SALARIES AND WAGES	118,330	82,818	82,818	87,859
001-0215-552.21-00	FICA TAXES	8,832	6,336	6,336	6,616
001-0215-552.22-00	RETIREMENT CONTRIBUTIONS	21,409	16,522	16,522	19,711
001-0215-552.23-00	LIFE AND HEALTH INSURANCE	10,081	5,949	5,949	7,032
001-0215-552.24-00	WORKERS' COMPENSATION	284	211	211	264
001-0215-552.25-00	UNEMPLOYMENT COMPENSATION	-	83	83	83
	TOTAL PERSONAL SERVICES	158,936	111,919	111,919	121,565
001-0215-552.31-06	PROFESSIONAL SERVICES-MEDICAL	76	-	-	-
001-0215-552.34-01	MISC OTHER CONTRACTUAL SERVICES	117,973	38,400	38,400	39,788
001-0215-552.40-00	TRAVEL AND PER DIEM	1,170	856	856	3,828
001-0215-552.41-02	TELEPHONE SERVICES	1,982	1,690	1,690	1,690
001-0215-552.41-05	POSTAGE	18,690	37,750	37,750	22,050
001-0215-552.43-00	UTILITY SERVICES	263	-	-	1,100
001-0215-552.44-00	RENTALS AND LEASES	363	-	-	-
001-0215-552.45-00	GENERAL INSURANCE	-	1,438	1,438	1,316
001-0215-552.46-03	REPAIR AND MAINT SVCS-VEHICLES	-	300	300	-
001-0215-552.46-05	REPAIR AND MAINT SVCS-SOFTWARE	41	-	-	-
001-0215-552.46-10	REPAIR AND MAINT SVCS-BUILDING	-	-	-	-
001-0215-552.47-01	MISC PRINTING AND BINDING	32,948	57,549	57,549	40,735
001-0215-552.48-00	PROMOTIONAL ACTIVITIES	5,488	-	-	-
001-0215-552.48-01	PROMOTIONAL-ADVERTISEMENTS	-	6,120	6,120	12,000
001-0215-552.48-02	PROMOTIONAL-PROMOTIONAL ITEMS	-	6,475	6,475	4,475
001-0215-552.49-05	LICENSES AND TAXES	3	-	-	-
001-0215-552.51-00	OFFICE SUPPLIES	1,273	1,500	1,500	750
001-0215-552.52-01	MISCELLANEOUS OPERATING SUPPLIES	1,269	500	500	-
001-0215-552.52-03	GASOLINE AND OIL	89	200	200	100
001-0215-552.52-04	UNIFORMS AND ACCESSORIES	950	-	-	-
001-0215-552.54-01	DUES AND SUBSCRIPTIONS	2,264	2,809	2,809	3,305
001-0215-552.54-02	SEMINARS AND COURSES	784	2,000	2,000	1,700
	TOTAL OPERATING EXPENDITURES	185,626	157,587	157,587	132,837
001-0215-552.61-00	LAND	-	-	1,417,326	-
001-0215-552.63-00	IMPROVEMENTS O/T BUILDING	-	-	1,100	-
	TOTAL CAPITAL EXPENDITURES	-	-	1,418,426	-
	TOTAL ECONOMIC DEVELOPMENT DEPARTMENT	344,562	269,506	1,687,932	254,402

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
GENERAL FUND EXPENDITURES
CITY CLERK DEPARTMENT**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
001-0218-512.12-00	-	159,234	159,234	157,872
001-0218-512.14-00	-	1,000	1,000	500
001-0218-512.21-00	-	12,261	12,261	11,561
001-0218-512.22-00	-	31,974	31,974	35,695
001-0218-512.23-00	-	22,522	22,522	21,647
001-0218-512.24-00	-	409	409	474
001-0218-512.25-00	-	160	160	160
TOTAL PERSONAL SERVICES	-	227,560	227,560	227,909
001-0218-512.31-01	-	500	500	500
001-0218-512.31-02	-	400	400	-
001-0218-512.31-06	-	100	100	-
001-0218-512.34-01	-	525	525	-
001-0218-512.40-00	-	2,517	2,517	2,922
001-0218-512.41-02	-	1,250	1,250	1,770
001-0218-512.41-05	-	1,250	1,250	1,250
001-0218-512.43-00	-	4,000	4,000	9,200
001-0218-512.44-00	-	6,300	6,300	7,500
001-0218-512.45-00	-	11,626	11,626	10,642
001-0218-512.46-02	-	400	400	400
001-0218-512.46-05	-	500	500	500
001-0218-512.46-06	-	300	300	300
001-0218-512.46-10	-	100	100	2,000
001-0218-512.47-01	-	1,350	1,350	750
001-0218-512.47-02	-	250,000	209,989	-
001-0218-512.48-01	-	5,000	5,000	500
001-0218-512.49-01	-	200	200	200
001-0218-512.49-03	-	4,000	4,000	-
001-0218-512.49-05	-	500	500	-
001-0218-512.51-00	-	2,125	2,125	2,125
001-0218-512.52-01	-	2,700	2,700	500
001-0218-512.52-03	-	250	250	100
001-0218-512.52-04	-	600	600	600
001-0218-512.54-01	-	870	870	1,406
001-0218-512.54-02	-	570	570	910
001-0218-512.54-03	-	2,000	2,000	1,200
TOTAL OPERATING EXPENDITURES	-	299,933	259,922	45,275
TOTAL CITY CLERK DEPARTMENT	-	527,493	487,482	273,184

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
GENERAL FUND EXPENDITURES
FINANCE DEPARTMENT
FISCAL MANAGEMENT DIVISION**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>	
001-0222-513.12-00	REGULAR SALARIES AND WAGES	312,903	366,787	328,787	270,982
001-0222-513.14-00	OVERTIME	3,153	2,463	2,463	750
001-0222-513.21-00	FICA TAXES	22,880	28,248	25,248	19,382
001-0222-513.22-00	RETIREMENT CONTRIBUTIONS	39,820	45,247	35,447	32,709
001-0222-513.23-00	LIFE AND HEALTH INSURANCE	39,937	42,420	34,920	33,816
001-0222-513.24-00	WORKERS' COMPENSATION	746	942	817	813
001-0222-513.25-00	UNEMPLOYMENT COMPENSATION	-	369	317	369
	TOTAL PERSONAL SERVICES	419,439	486,476	427,999	358,821
001-0222-513.31-01	MISC PROFESSIONAL SERVICES	-	-	-	1,588
001-0222-513.31-03	INVESTMENT COUNSEL	37,191	39,000	39,000	37,500
001-0222-513.31-06	MEDICAL SERVICES	76	-	-	-
001-0222-513.32-00	ACCOUNTING AND AUDITING	22,500	23,100	23,100	30,668
001-0222-513.34-01	MISC OTHER CONTRACTUAL SERVICES	26,795	6,805	6,805	7,805
001-0222-513.34-04	BANKING SERVICES	45,465	44,250	44,250	44,212
001-0222-513.34-08	PERSONNEL SERVICES	36,951	-	-	-
001-0222-513.40-00	TRAVEL AND PER DIEM	1,322	815	815	815
001-0222-513.41-02	TELEPHONE SERVICES	2,171	2,600	2,600	3,100
001-0222-513.41-05	POSTAGE	326	3,500	3,500	3,550
001-0222-513.43-00	UTILITY SERVICES	2,737	-	-	8,000
001-0222-513.44-00	RENTALS AND LEASES	5,549	5,100	5,100	5,900
001-0222-513.45-00	INSURANCE	318	10,930	10,930	9,983
001-0222-513.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	280	580	580	280
001-0222-513.46-05	REPAIR AND MAINT SVCS-SOFTWARE	18,096	19,090	19,090	19,090
001-0222-513.46-06	REPAIR AND MAINT SVCS-HARDWARE	2,748	2,500	2,500	2,500
001-0222-513.46-10	REPAIR AND MAINT SVCS-BUILDING	2	-	-	2,202
001-0222-513.47-01	MISC PRINTING AND BINDING	1,927	1,700	1,700	1,700
001-0222-513.48-00	PROMOTIONAL ACTIVITIES	2,599	-	-	-
001-0222-513.48-01	PROMOTIONAL-ADVERTISEMENTS	-	1,500	1,500	1,500
001-0222-513.49-01	MISC OTHR CUR CHGS & OBLIGATIONS	25	-	-	-
001-0222-513.49-05	LICENSES, TAXES, AND CERTIFICATIONS	199	100	100	100
001-0222-513.51-00	OFFICE SUPPLIES	2,509	3,400	3,400	1,200
001-0222-513.52-01	MISCELLANEOUS OPERATING SUPPLIES	1,350	400	400	400
001-0222-513.52-03	GASOLINE AND OIL	170	200	200	200
001-0222-513.52-04	UNIFORMS AND ACCESSORIES	996	1,000	1,000	1,000
001-0222-513.54-01	DUES AND SUBSCRIPTIONS	1,568	1,760	1,760	1,820
001-0222-513.54-02	SEMINARS AND COURSES	6,103	1,600	1,600	1,890
001-0222-513.54-03	EDUC ASSIST PROG REIMBURS	1,177	-	-	1,156
	TOTAL OPERATING EXPENDITURES	221,150	169,930	169,930	188,159
001-0222-513.64-00	MACHINERY AND EQUIPMENT	2,045	-	-	-
	TOTAL CAPITAL OUTLAY	2,045	-	-	-
001-0222-581.90-00	INTERFUND TRANSFER	1,060,473	1,078,986	1,078,986	1,090,342

TOTAL OTHER USES	1,060,473	1,078,986	1,078,986	1,090,342
TOTAL FISCAL MANAGEMENT DIVISION	<u>1,703,107</u>	<u>1,735,392</u>	<u>1,676,915</u>	<u>1,637,322</u>

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
GENERAL FUND EXPENDITURES
FINANCE DEPARTMENT
UTILITY BILLING DIVISION**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>	
001-0223-513.12-00	REGULAR SALARIES AND WAGES	214,367	219,281	219,281	271,253
001-0223-513.14-00	OVERTIME	8,339	4,772	4,772	750
001-0223-513.21-00	FICA TAXES	16,350	17,140	17,140	19,789
001-0223-513.22-00	RETIREMENT CONTRIBUTIONS	40,568	44,698	44,698	53,847
001-0223-513.23-00	LIFE AND HEALTH INSURANCE	37,279	36,453	36,453	42,598
001-0223-513.24-00	WORKERS' COMPENSATION	1,002	572	572	4,261
001-0223-513.25-00	UNEMPLOYMENT COMPENSATION	-	224	224	224
	TOTAL PERSONAL SERVICES	317,905	323,140	323,140	392,722
001-0223-513.31-06	MEDICAL SERVICES	148	100	100	100
001-0223-513.34-01	MISC OTHER CONTRACTUAL SERVICES	44,300	43,000	43,000	43,000
001-0223-513.34-04	BANKING SERVICES	42,992	37,500	37,500	44,400
001-0223-513.40-00	TRAVEL AND PER DIEM	813	1,200	1,200	250
001-0223-513.41-02	TELEPHONE SERVICES	3,518	3,650	3,650	4,200
001-0223-513.41-03	RADIO SERVICES	23	-	-	-
001-0223-513.41-04	INTERNET SERVICES	212	-	-	1,200
001-0223-513.41-05	POSTAGE	61,581	54,000	54,000	54,000
001-0223-513.43-00	UTILITY SERVICES	1,617	-	-	4,800
001-0223-513.44-00	RENTALS AND LEASES	13,896	2,700	2,700	2,800
001-0223-513.45-00	INSURANCE	1,013	6,557	6,557	6,173
001-0223-513.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	239	500	500	500
001-0223-513.46-03	REPAIR AND MAINT SVC-VEHICLES	-	2,500	2,500	1,000
001-0223-513.46-05	REPAIR AND MAINT SVCS-SOFTWARE	18,580	19,405	19,405	19,405
001-0223-513.46-06	REPAIR AND MAINT SVCS-HARDWARE	2,455	500	500	500
001-0223-513.46-10	REPAIR AND MAINT SVCS-BUILDING	4	-	-	-
001-0223-513.47-01	MISC PRINTING AND BINDING	7,785	8,500	8,500	7,200
001-0223-513.48-00	PROMOTIONAL ACTIVITIES	-	-	-	-
001-0223-513.48-01	PROMOTIONAL-ADVERTISEMENTS	-	200	200	-
001-0223-513.49-01	MISC OTHR CUR CHGS & OBLIGATIONS	140	-	-	-
001-0223-513.49-05	LICENSES/TAXES/CERTIFICATIONS	384	500	500	1,900
001-0223-513.51-00	OFFICE SUPPLIES	7,685	3,000	3,000	2,000
001-0223-513.52-01	MISCELLANEOUS OPERATING SUPPLIES	2,058	-	-	500
001-0223-513.52-03	GASOLINE AND OIL	11,096	8,500	8,500	6,500
001-0223-513.52-04	UNIFORMS AND ACCESSORIES	1,526	1,350	1,350	1,572
001-0223-513.54-01	DUES AND SUBSCRIPTIONS	35	-	-	-
001-0223-513.54-02	SEMINARS AND COURSES	735	900	900	700
	TOTAL OPERATING EXPENDITURES	222,835	194,562	194,562	202,700
001-0223-513.64-00	MACHINERY AND EQUIPMENT	3,337	-	-	9,610
	TOTAL CAPITAL OUTLAY	3,337	-	-	9,610
	TOTAL UTILITY BILLING DIVISION	544,077	517,702	517,702	605,032
	TOTAL FINANCE DEPARTMENT	2,247,184	2,253,094	2,194,617	2,242,354

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
GENERAL FUND EXPENDITURES
INFORMATION SYSTEMS DEPARTMENT**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>	
001-0225-513.12-00	REGULAR SALARIES AND WAGES	312,290	316,011	303,861	320,237
001-0225-513.14-00	OVERTIME	2,526	-	-	1,000
001-0225-513.21-00	FICA TAXES	22,904	24,175	24,175	23,077
001-0225-513.22-00	RETIREMENT CONTRIBUTIONS	36,813	39,603	39,603	43,462
001-0225-513.23-00	LIFE AND HEALTH INSURANCE	40,332	41,852	41,852	42,329
001-0225-513.24-00	WORKERS' COMPENSATION	739	806	806	961
001-0225-513.25-00	UNEMPLOYMENT COMPENSATION	-	316	316	316
	TOTAL PERSONAL SERVICES	415,604	422,763	410,613	431,382
001-0225-513.31-06	MEDICAL SERVICES	-	-	-	-
001-0225-513.34-01	MISC OTHER CONTRACTUAL SERVICES	46,037	41,000	42,810	60,000
001-0225-513.40-00	TRAVEL AND PER DIEM	886	2,950	2,950	2,450
001-0225-513.41-02	TELEPHONE SERVICES	5,040	7,100	7,100	6,100
001-0225-513.41-04	INTERNET SERVICES	25,741	34,560	34,560	35,100
001-0225-513.41-05	POSTAGE	128	300	300	300
001-0225-513.43-00	UTILITY SERVICES	2,939	-	9,664	8,400
001-0225-513.44-00	RENTALS AND LEASES	-	-	-	-
001-0225-513.45-00	INSURANCE	9,662	19,566	19,566	17,856
001-0225-513.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	48,194	89,900	120,300	97,000
001-0225-513.46-03	REPAIR AND MAINT SVCS-VEHICLES	-	500	500	500
001-0225-513.46-05	REPAIR AND MAINT SVCS-SOFTWARE	48,924	71,500	60,500	64,125
001-0225-513.46-06	REPAIR AND MAINT SVCS-HARDWARE	4,897	4,450	4,450	25,000
001-0225-513.46-10	REPAIR AND MAINT SVCS-BUILDING	2	-	-	2,813
001-0225-513.47-01	MISC PRINTING AND BINDING	-	100	100	100
001-0225-513.49-05	LICENSES AND TAXES	25	-	-	-
001-0225-513.51-00	OFFICE SUPPLIES	3,236	3,360	3,360	2,610
001-0225-513.52-01	MISCELLANEOUS OPERATING SUPPLIES	58,864	47,500	47,500	49,700
001-0225-513.52-03	GASOLINE AND OIL	255	700	700	300
001-0225-513.52-04	UNIFORMS AND ACCESSORIES	991	1,000	1,000	1,000
001-0225-513.54-01	DUES AND SUBSCRIPTIONS	1,670	1,475	1,475	1,475
001-0225-513.54-02	SEMINARS AND COURSES	2,863	9,150	9,150	7,600
	TOTAL OPERATING EXPENDITURES	260,354	335,111	365,985	382,429
001-0225-513.63-00	IMPROV. OTHER THAN BUILDINGS	37,330	-	64,357	-
001-0225-513.64-00	MACHINERY AND EQUIPMENT	41,263	67,200	105,401	73,294
	TOTAL CAPITAL OUTLAY	78,593	67,200	169,758	73,294
001-0225-517.71-00	PRINCIPAL	28,500	24,850	24,850	-
001-0225-517.72-00	INTEREST	922	2,308	2,308	-
	TOTAL DEBT SERVICE	29,422	27,158	27,158	-
	TOTAL INFORMATION SYSTEMS DEPARTMENT	783,973	852,232	973,514	887,105

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
GENERAL FUND EXPENDITURES
COMMUNITY DEVELOPMENT DEPARTMENT
PLANNING DIVISION**

	<u>2008 ACTUAL</u>	<u>2009 ORIGINAL BUDGET</u>	<u>2009 REVISED BUDGET</u>	<u>2010 ADOPTED BUDGET</u>	
001-0315-515.12-00	REGULAR SALARIES AND WAGES	179,465	219,086	233,252	318,755
001-0315-515.13-00	OTHER SALARIES AND WAGES	3,309	12,917	11,334	-
001-0315-515.14-00	OVERTIME	3,747	3,000	3,000	1,500
001-0315-515.21-00	FICA TAXES	13,824	17,748	19,828	23,150
001-0315-515.22-00	RETIREMENT CONTRIBUTIONS	31,941	43,708	48,708	71,958
001-0315-515.23-00	LIFE AND HEALTH INSURANCE	22,565	24,646	28,146	41,119
001-0315-515.24-00	WORKERS' COMPENSATION	440	592	692	956
001-0315-515.25-00	UNEMPLOYMENT COMPENSATION	-	232	232	232
	TOTAL PERSONAL SERVICES	255,291	321,929	345,192	457,670
001-0315-515.31-01	MISC PROFESSIONAL SERVICES	115,208	105,000	105,000	85,000
001-0315-515.31-04	ENGINEERING	13,266	80,000	94,500	35,000
001-0315-515.31-06	MEDICAL SERVICES	228	200	200	100
001-0315-515.34-01	MISC OTHER CONTRACTUAL SERVICES	679	625	625	360
001-0315-515-34-08	PERSONNEL SERVICES	16,214	-	-	-
001-0315-515.40-00	TRAVEL AND PER DIEM	17	500	500	500
001-0315-515.41-02	TELEPHONE SERVICES	1,975	2,000	2,000	3,683
001-0315-515.41-05	POSTAGE	5,166	2,200	2,200	3,200
001-0315-515.43-00	UTILITY SERVICES	7,995	3,500	3,500	11,200
001-0315-515.44-00	RENTALS AND LEASES	6,756	8,800	8,800	9,000
001-0315-515.45-00	INSURANCE	1,121	11,510	11,510	10,263
001-0315-515.46-01	REPAIR AND MAINT SVCS-MISC	-	300	300	-
001-0315-515.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	-	500	500	-
001-0315-515.46-03	REPAIR AND MAINT SVCS-VEHICLES	52	150	150	-
001-0315-515.46-05	REPAIR AND MAINT SVCS-SOFTWARE	10,329	4,500	4,500	9,957
001-0315-515.46-06	REPAIR AND MAINT SVCS-HARDWARE	-	300	300	-
001-0315-515.46-10	REPAIR AND MAINT SVCS-BUILDING	431	500	500	500
001-0315-515.47-01	MISC PRINTING AND BINDING	2,189	1,200	1,200	2,200
001-0315-515.48-00	PROMOTIONAL ACTIVITIES	5,326	-	-	-
001-0315-515.48-01	PROMOTIONAL-ADVERTISEMENTS	-	5,000	5,000	3,500
001-0315-515.49-01	MISC OTHR CUR CHGS & OBLIGATIONS	2,750	500	500	-
001-0315-515.49-05	LICENSES/TAXES/CERTIFICATIONS	90	300	300	-
001-0315-515.51-00	OFFICE SUPPLIES	4,476	3,500	3,500	4,500
001-0315-515.52-01	MISCELLANEOUS OPERATING SUPPLIES	2,367	3,000	3,000	1,550
001-0315-515.52-03	GASOLINE AND OIL	399	-	-	-
001-0315-515.52-04	UNIFORMS AND ACCESSORIES	600	800	800	1,000
001-0315-515.54-01	DUES AND SUBSCRIPTIONS	464	1,550	1,550	1,250
001-0315-515.54-02	SEMINARS AND COURSES	584	1,000	1,000	1,000
001-0315-515.54-03	EDUCATIONAL ASSISTANCE PROGRAM	-	600	600	5,110
001-0315-554.34-01	MISC OTHER CONTRACTUAL SERVICES	-	-	-	-
	TOTAL OPERATING EXPENDITURES	198,682	238,035	252,535	188,873
001-0315-515.64-00	MACHINERY AND EQUIPMENT	1,386	-	-	-
001-0315-554.61-00	LAND	-	-	25,000	-
	TOTAL CAPITAL OUTLAY	1,386	-	25,000	-
	TOTAL PLANNING DIVISION	455,359	559,964	622,727	646,543

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
GENERAL FUND EXPENDITURES
COMMUNITY DEVELOPMENT DEPARTMENT
BUILDING INSPECTION DIVISION**

	<u>2008 ACTUAL</u>	<u>2009 ORIGINAL BUDGET</u>	<u>2009 REVISED BUDGET</u>	<u>2010 ADOPTED BUDGET</u>	
001-0324-524.12-00	REGULAR SALARIES AND WAGES	614,123	558,359	537,916	377,969
001-0324-524.13-00	SALARIES PARTTIME	-	-	-	-
001-0324-524.14-00	OVERTIME	3,987	5,000	5,000	1,000
001-0324-524.21-00	FICA TAXES	45,659	43,037	41,552	27,397
001-0324-524.22-00	RETIREMENT CONTRIBUTIONS	112,114	137,505	133,646	85,341
001-0324-524.23-00	LIFE AND HEALTH INSURANCE	90,133	74,266	68,755	60,761
001-0324-524.24-00	WORKERS' COMPENSATION	25,756	32,765	31,063	9,137
001-0324-524.25-00	UNEMPLOYMENT COMPENSATION	3,818	563	563	563
	TOTAL PERSONAL SERVICES	895,590	851,495	818,495	562,168
001-0324-524.31-02	PROFESSIONAL SERVICES-LEGAL	-	-	500	-
001-0324-524.31-04	ENGINEERING SERVICES	-	2,000	500	-
001-0324-524.31-06	MEDICAL SERVICES	112	-	-	75
001-0324-524.34-01	MISC OTHER CONTRACTUAL SERVICES	198	2,500	1,000	23,000
001-0324-524.34-02	LAWN MAINTENANCE SERVICES	-	-	-	-
001-0324-524.34-05	COMPUTER TRAINING	-	-	-	-
001-0324-524.34-08	PERSONNEL SERVICES	54,455	20,000	5,000	-
001-0324-524.40-00	TRAVEL AND PER DIEM	1,525	2,250	1,250	5,125
001-0324-524.41-02	TELEPHONE SERVICES	9,552	6,800	10,800	6,246
001-0324-524.41-04	INTERNET SERVICES	4,906	3,500	3,000	2,544
001-0324-524.41-05	POSTAGE	334	1,000	500	500
001-0324-524.43-00	UTILITY SERVICES	12,151	10,000	15,000	16,500
001-0324-524.44-00	RENTALS AND LEASES	12,458	12,500	12,500	9,551
001-0324-524.45-00	INSURANCE	7,477	24,748	24,748	21,416
001-0324-524.46-03	REPAIR AND MAINT SVCS-VEHICLES	3,773	3,500	4,500	2,400
001-0324-524.46-05	REPAIR AND MAINT SVCS-SOFTWARE	10,542	16,500	19,500	18,000
001-0324-524.46-06	REPAIR AND MAINT SVCS-HARDWARE	-	3,600	1,600	1,000
001-0324-524.46-10	REPAIR AND MAINT SVCS-BUILDING	1,380	-	-	500
001-0324-524.47-01	MISC PRINTING AND BINDING	1,654	2,500	2,000	1,500
001-0324-524.47-02	RECORDS MANAGEMENT	-	162,000	140,000	-
001-0324-524.49-05	LICENSES, TAXES, AND CERTIFICATIONS	42	1,000	1,000	500
001-0324-524.51-00	OFFICE SUPPLIES	3,266	4,500	2,500	1,500
001-0324-524.52-01	MISCELLANEOUS OPERATING SUPPLIES	2,544	2,500	2,000	2,000
001-0324-524.52-03	GASOLINE AND OIL	16,215	17,500	12,500	5,500
001-0324-524.52-04	UNIFORMS AND ACCESSORIES	2,099	3,000	2,000	2,175
001-0324-524.54-01	DUES AND SUBSCRIPTIONS	3,480	3,400	2,400	2,800
001-0324-524.54-02	SEMINARS AND COURSES	3,242	8,500	3,500	3,525
	TOTAL OPERATING EXPENDITURES	151,405	313,798	268,298	126,357
001-0324-524.64-00	MACHINERY AND EQUIPMENT	-	8,000	8,000	7,250
	TOTAL CAPITAL OUTLAY	-	8,000	8,000	7,250
001-0324-590-90-00	TRANSFER TO FUND BALANCE	-	-	-	-
	TOTAL BUILDING INSPECTION DIVISION	1,046,995	1,173,293	1,094,793	695,775

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
GENERAL FUND EXPENDITURES
COMMUNITY DEVELOPMENT DEPARTMENT
OCCUPATIONAL LICENSING DIVISION**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
001-0331-513.12-00 REGULAR SALARIES AND WAGES	28,471	36,124	36,124	36,504
001-0331-513.14-00 OVERTIME SALARIES	103	-	-	-
001-0331-513.21-00 FICA TAXES	2,072	2,763	2,763	2,415
001-0331-513.22-00 RETIREMENT CONTRIBUTIONS	5,631	7,207	7,207	7,474
001-0331-513.23-00 LIFE AND HEALTH INSURANCE	5,611	8,930	8,930	9,645
001-0331-513.24-00 WORKERS' COMPENSATION	69	92	92	109
001-0331-513.25-00 UNEMPLOYMENT COMPENSATION	-	36	36	36
TOTAL PERSONAL SERVICES	41,957	55,152	55,152	56,183
001-0331-513.31-06 MEDICAL SERVICES	-	500	500	-
001-0331-513.40-00 TRAVEL AND PER DIEM	-	-	-	45
001-0331-513.41-02 TELEPHONE SERVICES	248	500	500	458
001-0331-513.41-05 POSTAGE	1,888	2,000	2,000	1,650
001-0331-513.45-00 INSURANCE	-	12	12	9
001-0331-513.46-05 REPAIR AND MAINT SVCS-SOFTWARE	1,525	-	-	3,100
001-0331-513.47-01 MISC PRINTING AND BINDING	934	1,500	1,500	700
001-0331-513.49-05 LICENSES, TAXES, AND CERTIFICATIONS	-	-	-	-
001-0331-513.51-00 OFFICE SUPPLIES	236	500	500	250
001-0331-513.52-04 UNIFORMS AND ACCESSORIES	-	200	200	200
001-0331-513.54-01 DUES AND SUBSCRIPTIONS	115	50	50	25
001-0331-513.54-02 SEMINARS AND COURSES	619	490	490	250
001-0331-513.54-03 EDUC ASSIST PROGRAM REIMBURSE	3,069	-	-	-
TOTAL OPERATING EXPENDITURES	8,634	5,752	5,752	6,687
001-0331-513.64-00 MACHINERY AND EQUIPMENT	-	-	-	-
TOTAL CAPITAL OUTLAY	-	-	-	-
TOTAL OCCUPATIONAL LICENSING DIVISION	50,591	60,904	60,904	62,870

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
GENERAL FUND EXPENDITURES
COMMUNITY DEVELOPMENT DEPARTMENT
CODE ENFORCEMENT DIVISION**

	<u>2008 ACTUAL</u>	<u>2009 ORIGINAL BUDGET</u>	<u>2009 REVISED BUDGET</u>	<u>2010 ADOPTED BUDGET</u>	
001-0528-521.12-00	REGULAR SALARIES AND WAGES	195,133	208,542	154,367	137,367
001-0528-521.14-00	OVERTIME	7,186	3,496	3,496	2,000
001-0528-521.21-00	FICA TAXES	14,177	15,953	13,329	9,424
001-0528-521.22-00	RETIREMENT CONTRIBUTIONS	35,679	41,604	35,184	30,636
001-0528-521.23-00	LIFE AND HEALTH INSURANCE	35,774	36,282	30,026	31,240
001-0528-521.24-00	WORKERS' COMPENSATION	10,710	12,146	11,219	3,757
001-0528-521.25-00	UNEMPLOYMENT COMPENSATION	-	209	209	209
	TOTAL PERSONAL SERVICES	298,659	318,232	247,830	214,633
001-0528-521.31-02	LEGAL SERVICES	-	-	-	1,500
001-0528-521.31-06	MEDICAL SERVICES	76	50	50	-
001-0528-521.34-01	MISC OTHER CONTRACTUAL SERVICES	18,529	20,000	20,000	30,000
001-0528-521.34-05	COMPUTER TRAINING	-	350	350	-
001-0528-521.40-00	TRAVEL AND PER DIEM	1,497	1,467	1,467	462
001-0528-521.41-02	TELEPHONE SERVICES	1,479	1,692	1,692	1,413
001-0528-521.41-04	INTERNET SERVICES	2,466	2,016	2,016	1,272
001-0528-521.41-05	POSTAGE	4,279	3,000	3,000	1,500
001-0528-521.45-00	INSURANCE	922	596	596	570
001-0528-521.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	-	100	100	-
001-0528-521.46-03	REPAIR AND MAINT SVCS-VEHICLES	940	800	800	950
001-0528-521.46-05	REPAIR AND MAINT SVCS-SOFTWARE	1,525	3,400	3,400	2,712
001-0528-521.47-01	MISC PRINTING AND BINDING	2,434	1,500	1,500	1,000
001-0528-521.48-00	PROMOTIONAL ACTIVITIES	-	-	-	-
001-0528-521.48-01	PROMOTIONAL-ADVERTISEMENTS	-	390	390	-
001-0528-521.49-05	LICNSES/TAXES/CERTICATIONS	456	120	120	550
001-0528-521.51-00	OFFICE SUPPLIES	2,308	1,000	1,000	500
001-0528-521.52-01	MISCELLANEOUS OPERATING SUPPLIES	1,080	1,000	1,000	500
001-0528-521.52-03	GASOLINE AND OIL	7,309	4,000	4,000	3,600
001-0528-521.52-04	UNIFORMS AND ACCESSORIES	2,910	900	900	630
001-0528-521.54-01	DUES AND SUBSCRIPTIONS	352	300	300	45
001-0528-521.54-02	SEMINARS AND COURSES	3,871	3,516	3,516	525
001-0528-521.54-03	EDUCATIONAL REIMBURSEMENT	-	1,500	1,500	1,140
	TOTAL OPERATING EXPENDITURES	52,433	47,697	47,697	48,869
001-0528-521.64-00	MACHINERY AND EQUIPMENT	2,075	3,500	3,500	-
	TOTAL CAPITAL OUTLAY	2,075	3,500	3,500	-
	TOTAL CODE ENFORCEMENT DIVISION	353,167	369,429	299,027	263,502
	TOTAL COMMUNITY DEVELOPMENT DEPT	1,906,112	2,163,590	2,077,451	1,668,690

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
GENERAL FUND EXPENDITURES
POLICE DEPARTMENT
NONSWORN-MISCELLANEOUS DIVISION**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>	
001-0520-521.12-00	REGULAR SALARIES AND WAGES	249,125	251,607	251,607	252,699
001-0520-521.13-00	OTHER SALARIES AND WAGES	54,399	56,323	56,323	79,180
001-0520-521.14-00	OVERTIME	5,856	3,640	3,640	9,022
001-0520-521.21-00	FICA TAXES	22,374	23,835	23,835	17,846
001-0520-521.22-00	RETIREMENT CONTRIBUTIONS	44,907	50,922	50,922	56,919
001-0520-521.23-00	LIFE AND HEALTH INSURANCE	42,688	41,854	41,854	51,449
001-0520-521.24-00	WORKERS' COMPENSATION	3,316	795	795	2,173
001-0520-521.25-00	UNEMPLOYMENT COMPENSATION	-	312	312	312
	TOTAL PERSONAL SERVICES	422,665	429,288	429,288	469,600
001-0520-521.31-06	MEDICAL	380	200	200	100
001-0520-521.34-01	MISC CONTRACTUAL SERVICES	-	200	200	100
001-0520-521.34-05	COMPUTER TRAINING	-	-	-	-
001-0520-521.40-00	TRAVEL AND PER DIEM	2,688	2,286	2,286	2,000
001-0520-521.41-02	TELEPHONE SERVICES	328	468	468	504
001-0520-521.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	-	-	-	-
001-0520-521.46-05	REPAIR AND MAINT SVCS-SOFTWARE	82	268	268	1,206
001-0520-521.47-01	MISC PRINTING AND BINDING	-	100	100	50
001-0520-521.48-00	PROMOTIONAL ACTIVITIES	-	-	-	-
001-0520-521.48-01	PROMOTIONAL-ADVERTISEMENTS	-	150	150	100
001-0520-521.51-00	OFFICE SUPPLIES	-	823	823	199
001-0520-521.52-01	MISCELLANEOUS OPERATING SUPPLIES	1,214	1,000	1,000	750
001-0520-521.52-04	UNIFORMS AND ACCESSORIES	1,531	2,433	2,433	1,837
001-0520-521.54-01	DUES AND SUBSCRIPTIONS	278	1,035	1,035	880
001-0520-521.54-02	SEMINARS AND COURSES	3,641	2,775	2,775	2,499
001-0520-521.54-03	EDUCATIONAL ASSISTANCE PROGRAM	-	1,750	1,750	1,250
	TOTAL OPERATING EXPENDITURES	10,142	13,488	13,488	11,475
	TOTAL NONSWORN-MISCELLANEOUS DIVISION	432,807	442,776	442,776	481,075



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**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
GENERAL FUND EXPENDITURES
POLICE DEPARTMENT
SWORN DIVISION**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
001-0521-521.12-00	3,275,490	3,424,734	3,277,872	3,285,571
001-0521-521.14-00	97,082	125,000	125,000	95,000
001-0521-521.15-00	49,418	38,220	38,220	50,340
001-0521-521.16-00	195,555	184,002	184,002	205,894
001-0521-521.21-00	264,086	277,687	277,687	242,473
001-0521-521.22-00	753,512	797,487	797,487	853,588
001-0521-521.23-00	528,762	550,578	550,578	552,502
001-0521-521.24-00	89,244	97,604	97,604	130,696
001-0521-521.25-00	-	3,630	3,630	3,630
TOTAL PERSONAL SERVICES	5,253,149	5,498,942	5,352,080	5,419,694
001-0521-521.31-01	2,355	1,425	1,425	1,000
001-0521-521.31-02	1,520	13,000	13,000	5,000
001-0521-521.31-06	8,078	11,945	11,945	11,880
001-0521-521.34-01	24,721	40,000	40,000	38,862
001-0521-521.40-00	6,652	6,435	6,435	4,680
001-0521-521.41-01	-	-	-	504
001-0521-521.41-02	21,397	28,896	28,896	25,416
001-0521-521.41-03	2,642	2,820	2,820	2,700
001-0521-521.41-04	60,072	40,000	40,000	38,400
001-0521-521.41-05	1,870	2,088	2,088	1,416
001-0521-521.43-00	42,164	77,424	77,424	61,248
001-0521-521.44-00	25,119	32,272	32,272	30,052
001-0521-521.45-00	41,147	35,959	35,959	37,183
001-0521-521.46-02	13,961	18,512	18,512	21,989
001-0521-521.46-03	61,171	50,726	50,726	63,170
001-0521-521.46-05	11,505	71,376	37,945	70,627
001-0521-521.46-06	1,293	900	900	400
001-0521-521.46-10	21,127	14,084	29,084	4,505
001-0521-521.47-01	5,346	5,200	5,200	4,600
001-0521-521.48-01	-	50	50	-
001-0521-521.49-01	-	100	100	100
001-0521-521.49-05	817	800	800	500
001-0521-521.51-00	19,137	19,200	19,200	20,508
001-0521-521.52-01	126,992	100,665	130,665	116,124
001-0521-521.52-03	251,271	220,000	195,000	165,300
001-0521-521.52-04	32,212	42,430	42,430	49,009
001-0521-521.54-01	8,168	6,603	6,603	5,845
001-0521-521.54-02	14,429	14,195	14,195	14,871
001-0521-521.54-03	13,613	14,000	14,000	14,000
001-0521-521.54-04	19,060	36,655	36,655	22,221
TOTAL OPERATING EXPENDITURES	837,839	907,760	894,329	832,110

001-0521-521.62-00	BUILDINGS	-	-	33,000	-
001-0521-521.64-00	MACHINERY AND EQUIPMENT	<u>250,860</u>	<u>231,673</u>	<u>496,661</u>	<u>157,430</u>
	TOTAL CAPITAL OUTLAY	250,860	231,673	529,661	157,430
001-0521-581.91-02	GRANTS-CITY MATCH	<u>13,474</u>	<u>2,268</u>	<u>2,268</u>	<u>42,180</u>
	TOTAL OTHER USES	13,474	2,268	2,268	42,180
	TOTAL SWORN DIVISION	<u>6,355,322</u>	<u>6,640,643</u>	<u>6,778,338</u>	<u>6,451,414</u>

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
GENERAL FUND EXPENDITURES
POLICE DEPARTMENT
NONSWORN-COMMUNICATIONS DIVISION**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
001-0530-521.12-00 REGULAR SALARIES AND WAGES	331,560	335,014	346,120	363,750
001-0530-521.13-00 OTHER SALARIES AND WAGES	777	17,062	-	-
001-0530-521.14-00 OVERTIME	39,263	35,000	35,000	35,000
001-0530-521.21-00 FICA TAXES	27,102	30,152	30,993	26,366
001-0530-521.22-00 RETIREMENT CONTRIBUTIONS	65,859	75,110	77,105	80,373
001-0530-521.23-00 LIFE AND HEALTH INSURANCE	61,939	62,224	65,311	73,853
001-0530-521.24-00 WORKERS' COMPENSATION	804	1,005	1,038	1,091
001-0530-521.25-00 UNEMPLOYMENT COMPENSATION	2,178	394	394	394
TOTAL PERSONAL SERVICES	529,482	555,961	555,961	580,827
001-0530-521.31-01 MISC PROFESSIONAL SERVICES	-	150	150	150
001-0530-521.31-06 MEDICAL SERVICES	236	150	150	150
001-0530-521.40-00 TRAVEL AND PER DIEM	579	1,341	1,341	1,135
001-0530-521.41-02 TELEPHONE SERVICES	1,604	1,884	1,884	1,320
001-0530-521.43-00 UTILITY SERVICES	2,905	3,072	3,072	2,220
001-0530-521.44-00 RENTALS AND LEASES	2,236	2,352	2,352	2,064
001-0530-521.45-00 INSURANCE	19	14	14	11
001-0530-521.46-02 REPAIR AND MAINT SVCS-EQUIPMNT	11,652	11,700	11,700	13,200
001-0530-521.46-05 REPAIR AND MAINT SVCS-SOFTWARE	1,154	12,000	22,000	12,176
001-0530-521.46-10 REPAIR AND MAINT SVCS-BUILDING	7,616	2,868	2,868	21,754
001-0530-521.47-01 MISC PRINTING AND BINDING	-	60	60	60
001-0530-521.48-00 PROMOTIONAL ACTIVITIES	-	-	-	-
001-0530-521.48-01 PROMOTIONAL-ADVERTISEMENTS	-	100	100	100
001-0530-521.51-00 OFFICE SUPPLIES	1,997	725	725	2,015
001-0530-521.52-01 MISCELLANEOUS OPERATING SUPPLIES	223	-	-	-
001-0530-521.52-04 UNIFORMS AND ACCESSORIES	2,058	2,700	2,700	2,400
001-0530-521.54-01 DUES AND SUBSCRIPTIONS	399	430	430	759
001-0530-521.54-02 SEMINARS AND COURSES	304	1,390	1,390	980
001-0530-521.54-03 EDUC ASSIST PROG REIMBURS	502	1,000	1,000	750
TOTAL OPERATING EXPENDITURES	33,484	41,936	51,936	61,244
001-0521-521.64-00 MACHINERY AND EQUIPMENT	-	-	-	100,000
TOTAL CAPITAL OUTLAY	-	-	-	100,000
TOTAL NONSWORN-COMMUNICATIONS DIVISION	562,966	597,897	607,897	742,071
TOTAL POLICE DEPARTMENT	7,351,095	7,681,316	7,829,011	7,674,560

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
GENERAL FUND EXPENDITURES
FIRE DEPARTMENT**

	<u>2008 ACTUAL</u>	<u>2009 ORIGINAL BUDGET</u>	<u>2009 REVISED BUDGET</u>	<u>2010 ADOPTED BUDGET</u>	
001-0622-522.12-00	REGULAR SALARIES AND WAGES	1,836,190	2,133,947	2,133,947	2,134,514
001-0622-522.14-00	OVERTIME	319,414	189,275	189,275	230,275
001-0622-522.15-00	SPECIAL PAY	79,089	106,720	106,720	102,920
001-0622-522.21-00	FICA TAXES	163,093	186,176	186,176	163,561
001-0622-522.22-00	RETIREMENT CONTRIBUTIONS	489,279	533,211	533,211	574,829
001-0622-522.23-00	LIFE AND HEALTH INSURANCE	303,928	366,113	366,113	376,786
001-0622-522.24-00	WORKERS' COMPENSATION	82,221	114,065	114,065	86,228
001-0622-522.25-00	UNEMPLOYMENT COMPENSATION	-	2,434	2,434	2,434
	TOTAL PERSONAL SERVICES	3,273,214	3,631,941	3,631,941	3,671,547
001-0622-522.31-01	MISC PROFESSIONAL SERVICES	1,250	2,000	2,000	500
001-0622-522.31-02	LEGAL	5,766	1,000	1,000	1,000
001-0622-522.31-06	MEDICAL SERVICES	13,152	18,800	18,800	13,650
001-0622-522.34-01	MISC OTHER CONTRACTUAL SERVICES	221,314	160,550	234,550	167,349
001-0622-522.40-00	TRAVEL AND PER DIEM	2,606	3,950	500	1,550
001-0622-522.41-01	MISC. COMMUNICATION/FRGHT SVS	1,305	2,000	2,000	1,500
001-0622-522.41-02	TELEPHONE SERVICES	15,876	22,650	20,650	18,000
001-0622-522.41-03	RADIO SERVICES	980	250	250	1,000
001-0622-522.41-04	INTERNET SERVICES	3,648	3,500	3,500	5,750
001-0622-522.41-05	POSTAGE	730	750	750	1,000
001-0622-522.43-00	UTILITY SERVICES	111,937	44,750	44,750	50,800
001-0622-522.44-00	RENTALS AND LEASES	7,297	8,000	8,000	8,000
001-0622-522.45-00	INSURANCE	24,038	27,976	27,976	42,092
001-0622-522.46-01	REPAIR AND MAINT SVCS-MISC	34	1,000	1,000	500
001-0622-522.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	15,529	23,650	23,650	20,995
001-0622-522.46-03	REPAIR AND MAINT SVCS-VEHICLES	49,907	40,000	44,600	30,000
001-0622-522.46-05	REPAIR AND MAINT SVCS-SOFTWARE	917	1,500	1,500	1,000
001-0622-522.46-06	REPAIR AND MAINT SVCS-HARDWARE	-	2,000	2,000	1,500
001-0622-522.46-10	REPAIR AND MAINT SVCS-BUILDING	16,504	8,500	8,500	10,654
001-0622-522.47-01	MISC PRINTING AND BINDING	1,496	2,500	2,500	2,250
001-0622-522.48-00	PROMOTIONAL ACTIVITIES	1,654	-	-	-
001-0622-522.48-01	PROMOTIONAL-ADVERTISEMENTS	-	1,000	1,000	500
001-0622-522.48-02	PROMOTIONAL-PROMOTIONAL ITEMS	-	1,000	1,000	4,000
001-0622-522.49-05	LICENSES, TAXES, AND CERTIFICATIONS	2,051	3,400	3,400	4,000
001-0622-522.51-00	OFFICE SUPPLIES	8,486	5,500	7,500	5,500
001-0622-522.52-01	MISCELLANEOUS OPERATING SUPPLIES	186,693	96,250	132,250	120,670
001-0622-522.52-03	GASOLINE AND OIL	49,056	45,000	45,000	38,000
001-0622-522.52-04	UNIFORMS AND ACCESSORIES	34,008	31,000	31,000	32,000
001-0622-522.54-01	DUES AND SUBSCRIPTIONS	9,701	9,240	9,240	9,290
001-0622-522.54-02	SEMINARS AND COURSES	5,105	4,300	2,150	3,820
001-0622-522.54-03	EDUCATIONAL ASSISTANCE PROGRAM	28,646	30,000	30,000	28,000
	TOTAL OPERATING EXPENDITURES	819,686	602,016	711,016	624,870
001-0622-522.62-00	BUILDINGS	63,027	-	186,974	11,500
001-0622-522.64-00	MACHINERY AND EQUIPMENT	956,197	152,615	298,843	54,000
	TOTAL CAPITAL OUTLAY	1,019,224	152,615	485,817	65,500
	TOTAL FIRE DEPARTMENT	5,112,124	4,386,572	4,828,774	4,361,917

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
GENERAL FUND EXPENDITURES
PUBLIC SERVICES DEPARTMENT
ADMINISTRATION DIVISION**

	<u>2008 ACTUAL</u>	<u>2009 ORIGINAL BUDGET</u>	<u>2009 REVISED BUDGET</u>	<u>2010 ADOPTED BUDGET</u>	
001-0701-539.12-00	REGULAR SALARIES AND WAGES	100,885	148,116	148,116	148,595
001-0701-539.14-00	OVERTIME SALARIES	29	-	-	-
001-0701-539.21-00	FICA TAXES	7,511	11,331	11,331	10,906
001-0701-539.22-00	RETIREMENT CONTRIBUTIONS	18,418	29,549	29,549	26,638
001-0701-539.23-00	LIFE AND HEALTH INSURANCE	13,357	21,664	21,664	20,013
001-0701-539.24-00	WORKERS' COMPENSATION	241	378	378	446
001-0701-539.25-00	UNEMPLOYMENT COMPENSATION	10,167	148	148	148
	TOTAL PERSONAL SERVICES	150,608	211,186	211,186	206,746
001-0701-539.31-01	MISC PROFESSIONAL SERVICES	9,299	2,000	2,000	2,000
001-0701-539.31-02	LEGAL	171	200	200	200
001-0701-539.31-04	ENGINEERING	-	-	-	5,000
001-0701-539.31-06	MEDICAL SERVICES	-	200	200	200
001-0701-539.34-01	MISC OTHER CONTRACTUAL SERVICES	2,912	3,672	3,672	3,672
001-0701-539.34-05	COMPUTER TRAINING	-	500	500	-
001-0701-539.34-08	PERSONNEL	-	500	500	-
001-0701-539.40-00	TRAVEL AND PER DIEM	355	500	500	500
001-0701-539.41-02	TELEPHONE SERVICES	6,796	6,000	6,000	6,000
001-0701-539.41-03	RADIO SERVICES	23	-	-	100
001-0701-539.41-04	INTERNET SERVICES	69	-	-	500
001-0701-539.41-05	POSTAGE	61	200	200	300
001-0701-539.43-00	UTILITY SERVICES	29,108	25,500	25,500	29,108
001-0701-539.44-00	RENTALS AND LEASES	4,865	4,000	4,000	-
001-0701-539.45-00	INSURANCE	662	9,718	9,718	9,243
001-0701-539.46-01	REPAIR AND MAINT SVCS-MISC	3,481	100	100	2,800
001-0701-539.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	53	100	100	100
001-0701-539.46-03	REPAIR AND MAINT SVCS-VEHICLES	1,314	1,200	1,200	1,000
001-0701-539.46-05	REPAIR AND MAINT SVCS-SOFTWARE	-	200	200	-
001-0701-539.46-06	REPAIR AND MAINT SVCS-HARDWARE	-	200	200	-
001-0701-539.46-10	REPAIR AND MAINT SVCS-BUILDING	5,611	1,500	1,500	2,200
001-0701-539.47-01	MISC PRINTING AND BINDING	29	100	100	400
001-0701-539.48-00	PROMOTIONAL ACTIVITIES	3,526	-	-	-
001-0701-539.48-01	PROMOTIONAL-ADVERTISEMENTS	-	1,000	1,000	-
001-0701-539.49-01	MISC OTHR CUR CHGS & OBLIGATIONS	-	500	500	-
001-0701-539.49-05	LICENSES, TAXES, AND CERTIFICATIONS	50	100	100	100
001-0701-539.49-11	EMPLOYEE SOCIAL EVENTS	-	100	100	-
001-0701-539.51-00	OFFICE SUPPLIES	1,334	1,500	1,500	1,000
001-0701-539.52-01	MISCELLANEOUS OPERATING SUPPLIES	1,892	1,500	1,500	1,200
001-0701-539.52-03	GASOLINE AND OIL	3,385	4,600	4,600	2,000
001-0701-539.52-04	UNIFORMS AND ACCESSORIES	150	350	350	350
001-0701-539.54-01	DUES AND SUBSCRIPTIONS	261	200	200	500
001-0701-539.54-02	SEMINARS AND COURSES	909	500	500	500
001-0701-539.54-03	EDUCATIONAL ASSISTANCE PROGRAM	264	728	728	728
	TOTAL OPERATING EXPENDITURES	76,580	67,468	67,468	69,701
001-0701-539.62-00	BUILDINGS	57,939	-	-	-
001-0701-539.63-00	IMPROVEMENT OTHER THAN BUILDINGS	754	-	1,589	-
	TOTAL CAPITAL OUTLAY	58,693	-	1,589	-
	TOTAL ADMINISTRATION DIVISION	285,881	278,654	280,243	276,447

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
GENERAL FUND EXPENDITURES
PUBLIC SERVICES DEPARTMENT
CEMETERY DIVISION**

	<u>2008 ACTUAL</u>	<u>2009 ORIGINAL BUDGET</u>	<u>2009 REVISED BUDGET</u>	<u>2010 ADOPTED BUDGET</u>	
001-0739-539.12-00	REGULAR SALARIES AND WAGES	35,402	34,703	34,703	34,154
001-0739-539.14-00	OVERTIME	5,037	488	1,988	2,000
001-0739-539.16-00	SPECIAL DETAIL	3,381	2,000	2,000	2,000
001-0739-539.21-00	FICA TAXES	2,954	2,850	2,850	2,613
001-0739-539.22-00	RETIREMENT CONTRIBUTIONS	7,873	7,433	7,433	7,722
001-0739-539.23-00	LIFE AND HEALTH INSURANCE	11,044	10,835	10,835	11,506
001-0739-539.24-00	WORKERS' COMPENSATION	1,699	1,798	1,798	2,107
001-0739-539.25-00	UNEMPLOYMENT COMPENSATION	-	37	37	37
	TOTAL PERSONAL SERVICES	67,390	60,144	61,644	62,139
001-0739-539.31-06	MEDICAL SERVICES	72	125	125	125
001-0739-539.34-01	MISC OTHER CONTRACTUAL SERVICES	105	200	200	200
001-0739-539.34-02	LAWN MAINTENANCE SERVICES	-	-	-	-
001-0739-539.34-05	COMPUTER TRAINING	-	300	300	200
001-0739-539.40-00	TRAVEL AND PER DIEM	-	200	200	200
001-0739-539.41-02	TELEPHONE SERVICES	412	1,350	1,350	1,450
001-0739-539.41-05	POSTAGE	-	20	20	-
001-0739-539.43-00	UTILITY SERVICES	1,849	3,000	3,000	3,950
001-0739-539.45-00	INSURANCE	2,153	1,642	1,642	1,216
001-0739-539.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	145	2,000	2,000	3,000
001-0739-539.46-03	REPAIR AND MAINT SVCS-VEHICLES	153	400	700	500
001-0739-539.46-06	REPAIR AND MAINT SVCS-HARDWARE	-	300	300	-
001-0739-539.46-10	REPAIR AND MAINT SVCS-BUILDING	61	5,500	5,500	1,500
001-0739-539.47-01	MISC PRINTING AND BINDING	58	100	100	-
001-0739-539.49-01	MISC OTHR CUR CHGS & OBLIGATIONS	200	1,000	1,000	-
001-0739-539.49-05	LICENSES, TAXES, AND CERTIFICATIONS	1,010	1,300	1,300	1,300
001-0739-539.49-07	VAULT OPENINGS	56,740	50,000	50,000	50,000
001-0739-539.51-00	OFFICE SUPPLIES	-	-	-	-
001-0739-539.52-01	MISCELLANEOUS OPERATING SUPPLIES	2,062	3,000	6,000	8,000
001-0739-539.52-02	CHEMICALS	-	500	500	-
001-0739-539.52-03	GASOLINE AND OIL	1,501	2,000	2,000	1,100
001-0739-539.52-04	UNIFORMS AND ACCESSORIES	353	450	450	692
001-0739-539.54-01	DUES AND SUBSCRIPTIONS	395	400	400	500
001-0739-539.54-02	SEMINARS AND COURSES	-	500	500	300
	TOTAL OPERATING EXPENDITURES	67,269	74,287	77,587	74,233
001-0739-581.90-00	INTERFUND TRANSFER	-	35,000	35,000	35,000
	TOTAL OTHER USES	-	35,000	35,000	35,000
	TOTAL CEMETERY DIVISION	134,659	169,431	174,231	171,372

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
GENERAL FUND EXPENDITURES
PUBLIC SERVICES DEPARTMENT
STREETS DIVISION**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>	
001-0741-541.12-00	REGULAR SALARIES AND WAGES	229,716	219,604	219,604	207,832
001-0741-541.14-00	OVERTIME	26,856	17,111	17,111	6,200
001-0741-541.21-00	FICA TAXES	19,085	18,109	18,109	14,929
001-0741-541.22-00	RETIREMENT CONTRIBUTIONS	45,930	47,225	47,225	44,569
001-0741-541.23-00	LIFE AND HEALTH INSURANCE	46,515	47,283	47,283	48,460
001-0741-541.24-00	WORKERS' COMPENSATION	10,490	11,246	11,246	17,610
001-0741-541.25-00	UNEMPLOYMENT COMPENSATION	-	237	237	237
	TOTAL PERSONAL SERVICES	378,592	360,815	360,815	339,837
001-0741-541.31-01	MISC PROFESSIONAL SERVICES	2,553	1,500	1,500	1,000
001-0741-541.31-02	LEGAL SERVICES	-	200	200	-
001-0741-541.31-06	MEDICAL SERVICES	785	500	500	500
001-0741-541.34-01	MISC OTHER CONTRACTUAL SERVICES	15,662	6,500	31,500	15,000
001-0741-541.34-05	COMPUTER TRAINING	-	200	200	-
001-0741-541.34-08	PERSONNEL SERVICES	4,600	1,000	1,000	-
001-0741-541.40-00	TRAVEL AND PER DIEM	(12)	200	200	200
001-0741-541.41-01	MISC COMMUNION & FREIGHT SVCS	-	50	50	-
001-0741-541.41-02	TELEPHONE SERVICES	1,653	1,518	1,518	1,800
001-0741-541.41-03	RADIO SERVICES	319	300	300	350
001-0741-541.41-05	POSTAGE	-	50	50	50
001-0741-541.43-00	UTILITY SERVICES	4,165	1,600	1,600	4,100
001-0741-541.44-00	RENTALS AND LEASES	8,855	6,000	7,800	13,500
001-0741-541.45-00	INSURANCE	18,816	13,431	13,431	15,440
001-0741-541.46-01	REPAIR AND MAINT SVCS-MISC	2,741	500	500	3,200
001-0741-541.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	52,612	15,000	15,000	15,000
001-0741-541.46-03	REPAIR AND MAINT SVCS-VEHICLES	10,220	8,000	8,000	15,000
001-0741-541.46-05	REPAIR AND MAINT SVCS-SOFTWARE	-	2,500	2,500	1,500
001-0741-541.46-06	REPAIR AND MAINT SVCS-HARDWARE	-	300	300	300
001-0741-541.46-09	REPAIR AND MAINT SVCS-SIDEWALKS	10,322	7,000	7,000	7,000
001-0741-541.46-10	REPAIR AND MAINT SVCS-BUILDING	1,146	1,000	1,000	500
001-0741-541.47-01	MISC PRINTING AND BINDING	-	80	80	100
001-0741-541.48-00	PROMOTIONAL ACTIVITIES	1,260	-	-	-
001-0741-541.48-01	PROMOTIONAL-ADVERTISEMENTS	-	1,200	1,200	500
001-0741-541.49-01	MISC OTHR CUR CHGS & OBLIGATIONS	346	300	300	-
001-0741-541.49-04	TRAFFIC SIGNALS AND SIGNS	23,248	4,500	8,000	23,000
001-0741-541.49-05	LICENSES, TAXES, AND CERTIFICATIONS	2,220	2,800	2,800	2,800
001-0741-541.49-08	STREET LIGHTS	281,181	130,181	305,181	-
001-0741-541.49-09	MEDIANS	-	-	-	17,500
001-0741-541.52-01	MISCELLANEOUS OPERATING SUPPLIES	23,457	10,000	10,000	8,000
001-0741-541.52-02	CHEMICALS	1,751	900	1,900	1,800
001-0741-541.52-03	GASOLINE AND OIL	34,329	45,000	45,000	31,000
001-0741-541.52-04	UNIFORMS AND ACCESSORIES	3,739	2,900	2,900	2,430
001-0741-541.53-00	ROAD MATERIALS AND SUPPLIES	48,990	40,000	40,000	25,000

001-0741-541.54-01	DUES AND SUBSCRIPTIONS	60	100	100	100
001-0741-541.54-02	SEMINARS AND COURSES	131	1,500	1,500	-
	TOTAL OPERATING EXPENDITURES	555,149	306,810	513,110	206,670
001-0741-541.63-00	IMPROVEMENT OTHER THAN BUILDINGS	58,483	-	411,600	-
001-0741-541.64-00	MACHINERY AND EQUIPMENT	-	-	8,900	-
	TOTAL CAPITAL OUTLAY	58,483	-	420,500	-
001-0741-581.90-00	INTERFUND TRANSFER	550,000	-	-	-
	TOTAL STREETS DIVISION	1,542,224	667,625	1,294,425	546,507

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
GENERAL FUND EXPENDITURES
PUBLIC SERVICES DEPARTMENT
ENGINEERING DIVISION**

	<u>2008 ACTUAL</u>	<u>2009 ORIGINAL BUDGET</u>	<u>2009 REVISED BUDGET</u>	<u>2010 ADOPTED BUDGET</u>	
001-1016-541.12-00	REGULAR SALARIES AND WAGES	287,767	372,621	372,621	253,864
001-1016-541.14-00	OVERTIME	18,000	25,000	25,000	4,200
001-1016-541.21-00	FICA TAXES	22,755	32,339	32,339	18,781
001-1016-541.22-00	RETIREMENT CONTRIBUTIONS	46,222	73,661	73,661	57,082
001-1016-541.23-00	LIFE AND HEALTH INSURANCE	34,826	39,235	39,235	31,155
001-1016-541.24-00	WORKERS' COMPENSATION	4,218	5,863	5,863	6,058
001-1016-541.25-00	UNEMPLOYMENT COMPENSATION	1,488	423	423	423
	TOTAL PERSONAL SERVICES	415,276	549,142	549,142	371,563
001-1016-541.31-02	PROFESSIONAL SERVICES	1,035	-	-	-
001-1016-541.31-04	ENGINEERING SERVICES	135,502	100,000	100,000	75,000
001-1016-541.31-06	MEDICAL SERVICES	115	200	200	200
001-1016-541.34-01	MISC CONTRACTUAL SERVICES	128,594	51,325	1,325	-
001-1016-541.34-05	COMPUTER TRAINING	-	300	300	-
001-1016-541.34-08	PERSONNEL SERVICES	1,680	-	-	-
001-1016-541.40-00	TRAVEL AND PER DIEM	966	400	400	400
001-1016-541.41-02	TELEPHONE SERVICES	3,861	3,760	3,760	6,618
001-1016-541.41-04	INTERNET SERVICES	90	-	-	400
001-1016-541.41-05	POSTAGE	164	200	200	200
001-1016-541.43-00	UTILITY SERVICES	1,054	-	-	4,539
001-1016-541.44-00	RENTALS AND LEASES	8,100	1,000	1,000	200
001-1016-541.45-00	INSURANCE	2,124	7,163	7,163	6,362
001-1016-541.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	-	750	750	-
001-1016-541.46-03	REPAIR AND MAINT SVCS-VEHICLES	2,052	4,000	4,000	3,500
001-1016-541.46-05	REPAIR AND MAINT SVCS-SOFTWARE	-	300	300	-
001-1016-541.46-10	REPAIR AND MAINT SVCS-BUILDING	-	-	-	500
001-1016-541.47-01	MISC PRINTING AND BINDING	5,324	5,700	5,700	1,500
001-1016-541.48-01	PROMOTIONAL-ADVERTISEMENTS	-	3,000	3,000	-
001-1016-541.49-01	MISC OTHR CUR CHGS & OBLIGATIONS	-	800	800	-
001-1016-541.49-05	LICENSES, TAXES, AND CERTIFICATIONS	166	600	600	-
001-1016-541.51-00	OFFICE SUPPLIES	426	500	500	300
001-1016-541.52-01	MISCELLANEOUS OPERATING SUPPLIES	2,114	1,690	1,690	1,400
001-1016-541.52-03	GASOLINE AND OIL	14,038	15,000	15,000	5,000
001-1016-541.52-04	UNIFORMS AND ACCESSORIES	2,407	3,180	3,180	2,044
001-1016-541.54-01	DUES AND SUBSCRIPTIONS	274	500	500	200
001-1016-541.54-02	SEMINARS AND COURSES	3,250	4,250	4,250	2,550
	TOTAL OPERATING EXPENDITURES	313,336	204,618	154,618	110,913
	TOTAL ENGINEERING DIVISION	728,612	753,760	703,760	482,476
	TOTAL PUBLIC SERVICES DEPARTMENT	2,691,376	1,869,470	2,452,659	1,476,802

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
GENERAL FUND EXPENDITURES
HUMAN RESOURCES DEPARTMENT
HUMAN RESOURCES DIVISION**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
001-0745-513.12-00	-	173,387	126,223	129,792
001-0745-513.13-00	-	-	-	-
001-0745-513.14-00	-	-	-	-
001-0745-513.21-00	-	13,264	9,790	9,508
001-0745-513.22-00	-	34,591	25,529	28,956
001-0745-513.23-00	-	20,415	15,715	17,588
001-0745-513.24-00	-	442	332	389
001-0745-513.25-00	-	173	173	173
	-	242,272	177,762	186,406
001-0745-513.31-01	-	2,500	2,500	-
001-0745-513.31-02	-	500	500	500
001-0745-513.31-06	-	200	200	76
001-0745-513.34-01	-	1,800	1,800	3,500
001-0745-513.40-00	-	1,250	1,250	1,200
001-0745-513.41-02	-	4,900	4,900	4,900
001-0745-513.41-04	-	-	-	-
001-0745-513.41-05	-	500	500	350
001-0745-513.43-00	-	4,000	4,000	7,550
001-0745-513.44-00	-	5,000	5,000	6,000
001-0745-513.45-00	-	9,965	9,965	9,121
001-0745-513.46-02	-	450	450	450
001-0745-513.46-03	-	-	-	1,500
001-0745-513.46-06	-	350	350	350
001-0745-513.46-10	-	200	200	200
001-0745-513.47-01	-	2,000	2,000	2,000
001-0745-513.48-01	-	7,000	7,000	10,000
001-0745-513.48-02	-	1,000	1,000	1,000
001-0745-513.49-01	-	250	250	250
001-0745-513.51-00	-	4,000	4,000	3,000
001-0745-513.52-01	-	7,800	7,800	13,000
001-0745-513.52-03	-	300	300	300
001-0745-513.52-04	-	600	600	600
001-0745-513.54-01	-	1,200	1,200	1,300
001-0745-513.54-02	-	10,000	10,000	10,000
001-0745-513.54-03	-	3,500	3,500	3,500
	-	69,265	69,265	80,647
TOTAL HUMAN RESOURCES DIVISION	-	311,537	247,027	267,053

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
GENERAL FUND EXPENDITURES
HUMAN RESOURCES DEPARTMENT
BUILDING MAINTENANCE DIVISION**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>	
001-0746-539.12-00	REGULAR SALARIES AND WAGES	185,462	200,209	223,791	208,364
001-0746-539.14-00	OVERTIME	9,767	4,204	4,204	5,000
001-0746-539.21-00	FICA TAXES	13,476	15,638	17,375	15,416
001-0746-539.22-00	RETIREMENT CONTRIBUTIONS	32,280	40,780	45,311	46,137
001-0746-539.23-00	LIFE AND HEALTH INSURANCE	31,038	39,287	41,637	36,615
001-0746-539.24-00	WORKERS' COMPENSATION	4,889	8,625	8,680	5,883
001-0746-539.25-00	UNEMPLOYMENT COMPENSATION	3,850	204	204	204
	TOTAL PERSONAL SERVICES	280,762	308,947	341,202	317,619
001-0746-539.31-01	MISC PROFESSIONAL SERVICES	-	200	200	200
001-0746-539.31-06	MEDICAL SERVICES	76	400	400	160
001-0746-539.34-01	MISC OTHER CONTRACTUAL SERVICES	-	-	-	500
001-0746-539.34-05	COMPUTER TRAINING	-	300	300	300
001-0746-539.34-06	JANITORIAL SERVICES	37,756	38,000	38,000	42,500
001-0746-539.40-00	TRAVEL AND PER DIEM	11	300	300	300
001-0746-539.41-02	TELEPHONE SERVICES	2,647	2,900	2,900	3,962
001-0746-539.41-03	RADIO SERVICES	-	526	526	-
001-0746-539.41-04	INTERNET SERVICES	106	-	-	670
001-0746-539.41-05	POSTAGE	25	-	-	-
001-0746-539.44-00	RENTALS AND LEASES	-	-	-	2,400
001-0746-539.45-00	INSURANCE	1,589	1,094	1,094	965
001-0746-539.46-01	REPAIR AND MAINT SVCS-MISC	-	200	200	-
001-0746-539.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	250	750	750	350
001-0746-539.46-03	REPAIR AND MAINT SVCS-VEHICLES	(2,808)	3,000	3,000	3,000
001-0746-539.46-05	REPAIR AND MAINT SVCS-SOFTWARE	-	300	300	1,300
001-0746-539.46-06	REPAIR AND MAINT SVCS-HARDWARE	-	400	400	-
001-0746-539.46-10	REPAIR AND MAINT SVCS-BUILDING	5,082	7,500	7,500	3,750
001-0746-539.46-99	REPAIR-CITY HALL REDISTRIBUTION	53	-	-	-
001-0746-539.47-01	MISC PRINTING AND BINDING	-	300	300	300
001-0746-539.48-01	PROMOTIONAL-ADVERTISEMENTS	-	300	300	-
001-0746-539.49-05	LICENSES, TAXES, AND CERTIFICATIONS	-	500	500	200
001-0746-539.51-00	OFFICE SUPPLIES	(84)	500	500	500
001-0746-539.52-01	MISCELLANEOUS OPERATING SUPPLIES	14,947	19,000	19,000	19,000
001-0746-539.52-02	CHEMICALS	2,821	4,000	4,000	4,000
001-0746-539.52-03	GASOLINE AND OIL	5,861	5,000	5,000	5,000
001-0746-539.52-04	UNIFORMS AND ACCESSORIES	1,905	1,950	1,950	1,935
001-0746-539.54-01	DUES AND SUBSCRIPTIONS	731	300	300	410
001-0746-539.54-02	SEMINARS AND COURSES	623	1,500	1,500	1,450
001-0746-539.54-03	EDUCATIONAL ASSISTANCE PROGRAM	875	-	-	5,276
	TOTAL OPERATING EXPENDITURES	72,466	89,220	89,220	98,428
001-0746-539.62-00	BUILDINGS	-	-	6,000	-
001-0746-539.64-00	MACHINERY AND EQUIPMENT	749	-	10,000	-
	TOTAL CAPITAL OUTLAY	749	-	16,000	-
	TOTAL BUILDING MAINTENANCE DIVISION	353,977	398,167	446,422	416,047

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
GENERAL FUND EXPENDITURES
HUMAN RESOURCES DEPARTMENT
FLEET MAINTENANCE DIVISION**

	<u>2008 ACTUAL</u>	<u>2009 ORIGINAL BUDGET</u>	<u>2009 REVISED BUDGET</u>	<u>2010 ADOPTED BUDGET</u>	
001-0747-539.12-00	REGULAR SALARIES AND WAGES	195,415	234,137	234,137	233,980
001-0747-539.14-00	OVERTIME	9,338	5,890	5,890	2,944
001-0747-539.21-00	FICA TAXES	15,152	18,362	18,362	17,432
001-0747-539.22-00	RETIREMENT CONTRIBUTIONS	36,955	47,885	47,885	51,929
001-0747-539.23-00	LIFE AND HEALTH INSURANCE	36,491	41,930	41,930	36,944
001-0747-539.24-00	WORKERS' COMPENSATION	5,414	7,219	7,219	7,126
001-0747-539.25-00	UNEMPLOYMENT COMPENSATION	275	240	240	240
	TOTAL PERSONAL SERVICES	299,040	355,663	355,663	350,595
001-0747-539.31-06	MEDICAL SERVICES	543	200	200	76
001-0747-539.34-01	MISC OTHER CONTRACTUAL SERVICES	2,862	500	500	725
001-0747-539.34-05	COMPUTER TRAINING	-	-	-	-
001-0747-539.34-08	PERSONNEL SERVICES	25,190	-	-	-
001-0747-539.40-00	TRAVEL AND PER DIEM	(12)	1,500	1,500	500
001-0747-539.41-01	MISC COMMUNICATION & FREIGHT SVCS	-	200	200	-
001-0747-539.41-02	TELEPHONE SERVICES	1,586	2,200	2,200	2,600
001-0747-539.41-03	RADIO SERVICES	114	700	700	200
001-0747-539.41-05	COMMUNICATIONS/FREIGHT-POSTAGE	-	50	50	50
001-0747-539.44-00	RENTALS AND LEASES	1,042	900	900	1,476
001-0747-539.45-00	INSURANCE	3,438	2,867	2,867	2,494
001-0747-539.46-01	REPAIR AND MAINT SVCS-MISC	1,539	200	200	4,150
001-0747-539.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	1,506	2,000	2,000	2,000
001-0747-539.46-03	REPAIR AND MAINT SVCS-VEHICLES	3,953	2,500	2,500	2,500
001-0747-539.46-05	REPAIR AND MAINT SVCS-SOFTWARE	2,268	400	400	400
001-0747-539.46-10	REPAIR AND MAINT SVCS-BUILDING	12,703	-	-	1,250
001-0747-539.47-01	MISC PRINTING AND BINDING	58	100	100	50
001-0747-539.48-00	PROMOTIONAL ACTIVITIES	1,015	-	-	-
001-0747-539.48-01	PROMOTIONAL-ADVERTISEMENTS	-	400	400	-
001-0747-539.49-01	MISC OTHR CUR CHGS & OBLIGATIONS	-	200	200	200
001-0747-539.49-05	LICENSES, TAXES, AND CERTIFICATIONS	-	100	100	100
001-0747-539.51-00	OFFICE SUPPLIES	1,351	2,000	2,000	500
001-0747-539.52-01	MISCELLANEOUS OPERATING SUPPLIES	31,287	30,000	30,000	20,000
001-0747-539.52-02	CHEMICALS	2,924	2,600	2,600	2,600
001-0747-539.52-03	GASOLINE AND OIL	19,158	17,700	17,700	12,700
001-0747-539.52-04	UNIFORMS AND ACCESSORIES	3,642	2,250	2,250	3,780
001-0747-539.54-01	DUES AND SUBSCRIPTIONS	500	2,300	2,300	2,300
001-0747-539.54-02	SEMINARS AND COURSES	470	1,000	1,000	1,250
001-0747-539.54-03	EDUCATIONAL ASSISTANCE PROGRAM	-	1,000	1,000	-
	TOTAL OPERATING EXPENDITURES	117,137	73,867	73,867	61,901
001-0747-539.62-00	BUILDINGS	-	-	32,255	-
001-0747-539.64-00	MACHINERY AND EQUIPMENT	-	-	-	-
	TOTAL CAPITAL OUTLAY	-	-	32,255	-
	TOTAL FLEET MAINTENANCE DIVISION	416,177	429,530	461,785	412,496
	TOTAL HUMAN RESOURCES DEPARTMENT	770,154	1,139,234	1,155,234	1,095,596

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
GENERAL FUND EXPENDITURES
RECREATION DEPARTMENT
PARKS DIVISION**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
001-0775-572.12-00	292,446	310,945	310,945	312,416
001-0775-572.13-00	-	-	-	-
001-0775-572.14-00	35,210	20,000	20,000	26,000
001-0775-572.21-00	24,515	25,371	25,371	22,742
001-0775-572.22-00	58,800	66,163	66,163	68,181
001-0775-572.23-00	62,690	64,700	64,700	70,268
001-0775-572.24-00	12,057	14,416	14,416	13,953
001-0775-572.25-00	-	332	332	332
TOTAL PERSONAL SERVICES	485,718	501,927	501,927	513,892
001-0775-572.31-06	335	840	840	480
001-0775-572.34-01	73,347	50,900	50,900	48,550
001-0775-572.34-02	207,493	177,000	191,000	148,250
001-0775-572.34-05	-	300	300	-
001-0775-572.40-00	-	700	700	240
001-0775-572.41-02	3,035	4,150	4,150	4,250
001-0775-572.41-03	251	500	500	500
001-0775-572.41-04	589	650	650	250
001-0775-572.41-05	-	100	100	100
001-0775-572.43-00	122,879	115,500	123,000	134,000
001-0775-572.44-00	292	2,000	2,000	2,000
001-0775-572.45-00	25,104	21,576	21,576	21,651
001-0775-572.46-01	5,142	10,000	10,000	12,000
001-0775-572.46-02	16,992	12,000	12,000	12,000
001-0775-572.46-03	4,167	3,500	3,500	3,500
001-0775-572.46-06	62	200	200	250
001-0775-572.46-10	5,497	7,200	7,200	7,000
001-0775-572.47-01	-	300	300	-
001-0775-572.49-05	134	750	750	750
001-0775-572.51-00	364	750	750	750
001-0775-572.52-01	74,048	88,550	88,550	90,700
001-0775-572.52-02	8,516	12,600	12,600	16,500
001-0775-572.52-03	20,793	14,000	14,000	12,000
001-0775-572.52-04	3,915	3,800	3,800	5,650
001-0775-572.54-01	262	700	700	400
001-0775-572.54-02	2,803	1,050	1,050	1,050
TOTAL OPERATING EXPENDITURES	576,020	529,616	551,116	522,821
001-0775-572.61-00	135	-	-	-
001-0775-572.62-00	321,031	-	-	-
001-0775-572.63-00	381,830	-	132,155	536,610
001-0775-572.64-00	48,907	-	21,900	6,487
TOTAL CAPITAL OUTLAY	751,903	-	154,055	543,097
TOTAL PARKS DIVISION	1,813,641	1,031,543	1,207,098	1,579,810

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
GENERAL FUND EXPENDITURES
RECREATION DEPARTMENT
RECREATION DIVISION**

	<u>2008 ACTUAL</u>	<u>2009 ORIGINAL BUDGET</u>	<u>2009 REVISED BUDGET</u>	<u>2010 ADOPTED BUDGET</u>	
001-0872-572.12-00	REGULAR SALARIES AND WAGES	260,325	294,723	267,723	293,405
001-0872-572.13-00	OTHER SALARIES AND WAGES	98,135	100,072	100,072	125,000
001-0872-572.14-00	OVERTIME	8,373	8,000	8,000	9,500
001-0872-572.21-00	FICA TAXES	26,975	33,083	31,583	21,501
001-0872-572.22-00	RETIREMENT CONTRIBUTIONS	48,561	58,797	54,797	65,301
001-0872-572.23-00	LIFE AND HEALTH INSURANCE	50,375	49,181	43,181	52,289
001-0872-572.24-00	WORKERS' COMPENSATION	13,647	18,798	17,798	11,921
001-0872-572.25-00	UNEMPLOYMENT COMPENSATION	(8)	432	432	432
	TOTAL PERSONAL SERVICES	506,383	563,086	523,586	579,349
001-0872-572.31-01	MISC PROFESSIONAL SERVICES	2,533	3,000	3,000	3,000
001-0872-572.31-06	MEDICAL SERVICES	766	1,320	1,320	1,320
001-0872-572.34-01	MISC OTHER CONTRACTUAL SERVICES	59,183	31,780	31,780	35,240
001-0872-572.34-02	LAWN MAINTENANCE	-	14,100	100	-
001-0872-572.34-04	BANKING FEES	70	-	-	3,500
001-0872-572.34-06	JANITORIAL SERVICES	150	750	750	11,700
001-0872-572.34-08	PERSONNEL SERVICES	18,654	24,524	36,524	42,768
001-0872-572.40-00	TRAVEL AND PER DIEM	797	1,198	1,198	1,082
001-0872-572.41-02	TELEPHONE SERVICES	7,781	9,300	9,300	11,300
001-0872-572.41-03	RADIO SERVICES	-	275	275	275
001-0872-572.41-04	INTERNET SERVICES	1,787	3,400	3,400	3,200
001-0872-572.41-05	POSTAGE	477	1,000	1,000	750
001-0872-572.43-00	UTILITY SERVICES	11,626	12,400	12,400	12,600
001-0872-572.44-00	RENTALS AND LEASES	10,483	11,900	11,900	12,600
001-0872-572.45-00	INSURANCE	5,939	9,715	9,715	10,070
001-0872-572.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	4,588	8,000	8,000	10,000
001-0872-572.46-03	REPAIR AND MAINT SVCS-VEHICLES	1,366	1,500	1,500	2,500
001-0872-572.46-05	REPAIR AND MAINT SVCS-SOFTWARE	-	-	-	6,975
001-0872-572.46-06	REPAIR AND MAINT SVCS-HARDWARE	147	500	500	500
001-0872-572.46-10	REPAIR AND MAINT SVCS-BUILDING	2,704	3,600	3,600	3,450
001-0872-572.47-01	MISC PRINTING AND BINDING	2,763	4,600	4,600	5,000
001-0872-572.48-00	PROMOTIONAL ACTIVITIES	1,487	-	-	-
001-0872-572.48-01	PROMOTIONAL-ADVERTISEMENTS	-	1,800	1,800	1,200
001-0872-572.48-02	PROMOTIONAL-PROMOTIONAL ITEMS	-	3,550	3,550	1,750
001-0872-572.49-01	MISC OTHR CUR CHGS & OBLIGATIONS	12,786	16,270	16,270	17,000
001-0872-572.49-05	LICENSES, TAXES, AND CERTIFICATIONS	4,124	4,500	4,500	5,245
001-0872-572.49-11	EMPLOYEE SOCIAL EVENTS	64	400	400	400
001-0872-572.51-00	OFFICE SUPPLIES	4,303	6,000	6,000	6,500
001-0872-572.52-01	MISCELLANEOUS OPERATING SUPPLIES	44,274	48,050	48,050	44,000
001-0872-572.52-02	CHEMICALS	16,497	18,000	18,000	18,000
001-0872-572.52-03	GASOLINE AND OIL	3,736	4,500	4,500	4,000
001-0872-572.52-04	UNIFORMS AND ACCESSORIES	3,805	4,150	4,150	5,150
001-0872-572.54-01	DUES AND SUBSCRIPTIONS	2,042	2,535	2,535	4,685
001-0872-572.54-02	SEMINARS AND COURSES	3,971	2,250	2,250	2,030
	TOTAL OPERATING EXPENDITURES	228,903	254,867	252,867	287,790
001-0872-572.62-00	BUILDINGS	136,838	2,500,000	2,250,000	-
001-0872-572.63-00	IMPROVEMENTS OTHER THAN BUILDING	113,595	60,000	60,000	-
001-0872-572.64-00	MACHINERY AND EQUIPMENT	19,136	5,450	5,450	-
	TOTAL CAPITAL OUTLAY	269,569	2,565,450	2,315,450	-
001-0872-572.82-00	AIDS TO PRIVATE ORGANIZATION	-	-	-	-
TOTAL RECREATION DIVISION	1,004,855	3,383,403	3,091,903	867,139	

CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
GENERAL FUND EXPENDITURES
RECREATION DEPARTMENT
HERITAGE DEPOT MUSEUM DIVISION

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
001-0873-573.34-01 MISC CONTRACTUAL SERVICES	93	-	-	-
001-0873-573.45-00 INSURANCE	4,518	3,486	3,486	3,050
001-0873-573.46-10 REPAIRS & MAINT. - BUILDING	929	1,385	1,385	-
TOTAL OPERATING EXPENDITURES	5,540	4,871	4,871	3,050
001-0873-573.62-00 BUILDINGS	11,365	-	-	-
TOTAL CAPITAL OUTLAY	11,365	-	-	-
TOTAL HERITAGE DEPOT MUSEUM DIVISION	16,905	4,871	4,871	3,050

**CITY OF WINTER GARDEN
 FY 2009/2010 BUDGET
 GENERAL FUND EXPENDITURES
 RECREATION DEPARTMENT
 SPECIAL EVENTS DIVISION**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
001-0874-574.34-01 MISC OTHER CONTRACTUAL SERVICES	24,355	45,480	50,480	57,500
001-0874-574.34-08 PERSONNEL SERVICES	960	375	375	300
001-0874-574.44-00 RENTALS AND LEASES	4,241	7,800	7,800	7,850
001-0874-574.47-01 MISC PRINTING AND BINDING	422	2,000	2,000	2,000
001-0874-574.48-00 PROMOTIONAL ACTIVITIES	4,729	-	-	-
001-0874-574.48-01 PROMOTIONAL-ADVERTISEMENTS	-	6,400	6,400	6,400
001-0874-574.49-01 MISC OTHER CUR CHGS & OBLIGATIONS	475	900	900	500
001-0874-574.49-11 EMPLOYEE SOCIAL EVENTS	-	-	-	-
001-0874-574.52-01 MISCELLANEOUS OPERATING SUPPLIES	5,952	8,200	8,200	9,250
001-0874-574.52-03 GAS AND OIL	119	-	-	-
TOTAL OPERATING EXPENDITURES	41,253	71,155	76,155	83,800
TOTAL SPECIAL EVENTS DIVISION	41,253	71,155	76,155	83,800

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
GENERAL FUND EXPENDITURES
RECREATION DEPARTMENT
NEWTON PARK FACILITIES DIVISION**

	<u>2008 ACTUAL</u>	<u>2009 ORIGINAL BUDGET</u>	<u>2009 REVISED BUDGET</u>	<u>2010 ADOPTED BUDGET</u>
001-3658-575.12-00 REGULAR SALARIES AND WAGES	53,695	61,183	61,183	55,224
001-3658-575.13-00 OTHER SALARIES	8,776	19,892	19,892	15,295
001-3658-575.14-00 OVERTIME	2,072	2,500	2,500	1,500
001-3658-575.21-00 FICA TAXES	4,867	6,161	6,161	4,150
001-3658-575.22-00 RETIREMENT CONTRIBUTIONS	9,989	12,098	12,098	12,287
001-3658-575.23-00 LIFE AND HEALTH INSURANCE	11,344	10,950	10,950	11,844
001-3658-575.24-00 WORKERS' COMPENSATION	1,376	3,501	3,501	1,194
001-3658-575.25-00 UNEMPLOYMENT COMPENSATION	-	81	81	81
001-3658-575.28-00 EMPLOYEE ENTITLEMENT	-	-	-	-
TOTAL PERSONAL SERVICES	92,119	116,366	116,366	101,575
001-3658-575.31-06 MEDICAL	-	160	160	160
001-3658-575.34-01 MISC CONTRACTUAL SERVICES	422	2,900	2,900	2,000
001-3658-575.40-00 TRAVEL AND PER DIEM	2	-	-	200
001-3658-575.41-02 TELEPHONE SERVICES	620	1,340	1,340	1,340
001-3658-575.41-05 POSTAGE	24	50	50	50
001-3658-575.43-00 UTILITY SERVICES	9,026	8,500	8,500	9,500
001-3658-575.44-00 RENTALS AND LEASES	229	-	-	-
001-3658-575.45-00 INSURANCE	16,020	16,545	16,545	15,394
001-3658-575.46-10 REPAIR AND MAINT SVCS-BUILDING	36,420	6,300	6,300	5,800
001-3658-575.47-01 MISC PRINTING AND BINDING	-	600	600	600
001-3658-575.48-00 ADVERTISING	246	-	-	-
001-3658-575.48-01 PROMOTIONAL-ADVERTISEMENTS	-	150	150	-
001-3658-575.51-00 OFFICE SUPPLIES	351	1,000	1,000	1,000
001-3658-575.52-01 MISCELLANEOUS OPERATING SUPPLIES	11,799	11,550	11,550	10,050
001-3658-575.52-04 UNIFORMS AND ACCESSORIES	-	500	500	500
TOTAL OPERATING EXPENDITURES	75,159	49,595	49,595	46,594
001-3658-575.62-00 BUILDING	-	27,000	27,000	20,600
001-3658-575.63-00 IMPROVEMENTS OTHER THAN BUILDING	-	-	-	-
001-3658-575.64-00 MACHINERY AND EQUIPMENT	3,428	1,900	1,900	-
TOTAL CAPITAL OUTLAY	3,428	28,900	28,900	20,600
TOTAL NEWTON PARK FACILITIES DIVISION	170,706	194,861	194,861	168,769
TOTAL RECREATION DEPARTMENT	3,047,360	4,685,833	4,574,888	2,702,568

**CITY OF WINTER GARDEN
 FY 2009/2010 BUDGET
 GENERAL FUND EXPENDITURES
 LEGAL DEPARTMENT**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
001-0914-514.31-00 LEGAL SERVICES REIMBURSEMENT	(150,545)	(170,000)	(170,000)	(45,226)
001-0914-514.31-02 LEGAL SERVICES	520,050	375,000	375,000	275,000
001-0914-514.41-02 TELEPHONE SERVICES	7	-	-	-
001-0914-514.43-00 UTILITY SERVICES	229	-	-	950
001-0914-514.45-00 GENERAL INSURANCE	232	-	-	-
001-0914-514.49-05 LICENSES AND TAXES	3	-	-	-
001-0914-514.52-01 MISCELLANEOUS OPERATING SUPPLIES	15	-	-	-
TOTAL LEGAL DEPARTMENT	<u>369,991</u>	<u>205,000</u>	<u>205,000</u>	<u>230,724</u>
TOTAL GENERAL FUND	<u>27,377,058</u>	<u>27,087,342</u>	<u>30,624,742</u>	<u>24,184,751</u>



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WINTER GARDEN

PERMANENT FUNDS



PERMANENT FUNDS

Permanent Funds are funds that are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (i.e., for the benefit of the government or its citizenry). Following is a list of the City of Winter Garden Permanent Funds:

Cemetery Perpetual Care Fund

**CITY OF WINTER GARDEN
 FY 2009/2010 BUDGET
 CEMETERY PERPETUAL CARE FUND REVENUES**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
050-0739-381.00-00 INTERFUND TRANSFER IN	-	35,000	35,000	35,000
TOTAL CEMETERY PERPETUAL CARE FUND	-	35,000	35,000	35,000

**CITY OF WINTER GARDEN
 FY 2009/2010 BUDGET
 CEMETERY PERPETUAL CARE FUND EXPENDITURES**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
050-0739-590.90-00 TRANSFER TO FUND BALANCE	-	35,000	35,000	35,000
TOTAL CEMETERY PERPETUAL CARE FUND	-	35,000	35,000	35,000



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SPECIAL REVENUE FUNDS



Special Revenue
Funds

SPECIAL REVENUE FUNDS

Special Revenue Funds are funds that have a specific revenue source that are legally restricted for specific purposes. Following is a list of the City of Winter Garden Special Revenue Funds:

**Downtown Parking District Fund
Community Redevelopment Agency Fund
Law Enforcement Trust Fund
Law Enforcement Grants Fund
Local Option Gas Tax Fund
General Impact Fee Fund
Police and Fire Premium Tax Trust Fund**

**CITY OF WINTER GARDEN
 FY 2009/2010 BUDGET
 DOWNTOWN PARKING DISTRICT FUND REVENUES**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
110-0000-361.10-00 INTEREST	14,717	11,459	2,959	71
TOTAL INTEREST AND OTHER EARNINGS	14,717	11,459	2,959	71
110-0000-363.10-00 SPECIAL ASSESSMENTS	70,000	250,000	25,000	25,000
110-0000-381.00-00 INTERFUND TRANSFER IN	550,000	-	-	-
110-0000-389.99-99 FUND BALANCE	-	-	681,000	-
TOTAL DOWNTOWN PARKING DISTRICT FUND	634,717	261,459	708,959	25,071

**CITY OF WINTER GARDEN
 FY 2009/2010 BUDGET
 DOWNTOWN PARKING DISTRICT FUND EXPENDITURES**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
110-0741-545.43-00 UTILITY SERVICES	21	-	-	-
TOTAL OPERATING EXPENDITURES	21	-	-	-
110-0741-541.61-00 LAND	952	-	-	-
110-0741-541.63-00 IMPROV OTHER THAN BUILDING	115,465	-	681,000	-
TOTAL CAPITAL OUTLAY	116,417	-	681,000	-
110-0741-590.90-00 TRANSFER TO FUND BALANCE	-	261,459	27,959	25,071
TOTAL OTHER USES	-	261,459	27,959	25,071
TOTAL DOWNTOWN PARKING DISTRICT FUND	116,438	261,459	708,959	25,071

**CITY OF WINTER GARDEN
 FY 2009/2010 BUDGET
 COMMUNITY REDEVELOPMENT AGENCY FUND REVENUES**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
120-0213-338.00-00 SHARED REVENUES - OTHER LOCAL	457,599	481,236	477,773	433,434
120-0213-361.10-00 INTEREST	22,279	20,413	3,876	2,702
120-0213-381.00-00 INTERFUND TRANSFER IN	350,498	362,900	362,900	366,514
120-0213-389.99-99 FUND BALANCE	-	-	150,000	-
TOTAL COMMUNITY REDEVELOPMENT AGENCY FUND	<u>830,376</u>	<u>864,549</u>	<u>994,549</u>	<u>802,650</u>

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
COMMUNITY REDEVELOPMENT AGENCY FUND EXPENDITURES**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
120-0213-552.31-02	-	1,500	1,500	1,500
120-0213-552.34-01	-	40,000	30,000	40,000
120-0213-552.48-00	38	-	-	-
120-0213-552.48-01	-	200	200	200
120-0213-552.49-01	180	10,000	10,000	10,000
120-0213-552.49-02	30,325	27,005	27,005	23,089
120-0213-552.54-01	175	200	200	200
	<u>30,718</u>	<u>78,905</u>	<u>68,905</u>	<u>74,989</u>
120-0213-552.63-00	-	-	150,000	-
	<u>-</u>	<u>-</u>	<u>150,000</u>	<u>-</u>
120-0213-552.72-00	38,397	29,368	29,368	15,536
	<u>38,397</u>	<u>29,368</u>	<u>29,368</u>	<u>15,536</u>
120-0213-552.82-00	300,000	50,000	40,000	50,000
	<u>300,000</u>	<u>50,000</u>	<u>40,000</u>	<u>50,000</u>
120-0213-581.91-00	538,492	559,568	559,568	519,319
120-0213-590.90-00	-	146,708	146,708	142,806
	<u>538,492</u>	<u>706,276</u>	<u>706,276</u>	<u>662,125</u>
TOTAL COMMUNITY REDEVELOPMENT AGENCY FUND	<u>907,607</u>	<u>864,549</u>	<u>994,549</u>	<u>802,650</u>

**CITY OF WINTER GARDEN
 FY 2009/2010 BUDGET
 LAW ENFORCEMENT TRUST FUND REVENUES**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
121-1121-359.00-00 FORFEITURES	37,419	41,760	41,760	41,760
121-1121-361.10-00 INTEREST	2,935	4,980	4,980	154
121-1321-389.99-99 USE OF FUND BALANCE-FEDERAL	-	6,752	6,752	7,010
TOTAL LAW ENFORCEMENT TRUST FUND	40,354	53,492	53,492	48,924

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
LAW ENFORCEMENT TRUST FUND EXPENDITURES**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
<u>STATE-UNDESIGNATED</u>				
121-1121-590.90-00 TRANSFER TO FUND BALANCE	-	19,990	19,990	4,714
TOTAL STATE-UNDESIGNATED	-	19,990	19,990	4,714
<u>STATE-DESIGNATED</u>				
121-1221-521.52-01 MISCELLANEOUS OPERATING SUPPLIES	55,646	26,000	26,000	32,000
121-1221-521.64-00 MACHINERY AND EQUIPMENT	-	-	-	5,200
121-1221-521.82-00 AIDS TO PRIVATE ORGANIZATIONS	250	750	750	-
TOTAL STATE-DESIGNATED	55,896	26,750	26,750	37,200
<u>FEDERAL-DESIGNATED</u>				
121-1421-521.52-01 MISCELLANEOUS OPERATING SUPPLIES	11,103	6,752	6,752	-
121-1421-521.64-00 MACHINERY AND EQUIPMENT	9,000	-	-	5,760
121-1421-521.82-00 AIDS TO PRIVATE ORGANIZATIONS	-	-	-	1,250
	20,103	6,752	6,752	7,010
TOTAL LAW ENFORCEMENT TRUST FUND	75,999	53,492	53,492	48,924

**CITY OF WINTER GARDEN
 FY 2009/2010 BUDGET
 LAW ENFORCEMENT GRANTS FUND REVENUES**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
122-0021-331.21-00 LOCAL LAW ENFORCEMENT GRANT	30,584	2,268	184,983	242,283
TOTAL INTERGOVERNMENTAL	30,584	2,268	184,983	242,283
122-0021-361.10-00 INTEREST	260	-	-	-
TOTAL INTEREST AND OTHER EARNINGS	260	-	-	-
122-0021-381.01-00 INTERFUND TRANSFER	13,474	2,268	2,268	42,180
122-0021-389.99-99 USE OF FUND BALANCE	-	2,964	2,964	-
TOTAL OTHER SOURCES	13,474	5,232	5,232	42,180
TOTAL LAW ENFORCEMENT GRANTS FUND	44,318	7,500	190,215	284,463

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
LAW ENFORCEMENT GRANTS FUND EXPENDITURES**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
122-0521-521.12-00 REGULAR SALARIES AND WAGES	-	-	-	126,111
122-0521-521.14-00 OVERTIME	-	-	-	13,398
122-0521-521.15-00 SPECIAL PAY	-	-	-	6,306
122-0521-521.21-00 FICA TAXES	-	-	-	11,154
122-0521-521.22-00 RETIREMENT CONTRIBUTIONS	-	-	-	32,838
122-0521-521.23-00 LIFE AND HEALTH INSURANCE	-	-	-	26,853
122-0521-521.24-00 WORKERS' COMPENSATION	-	-	-	5,628
122-0521-521.52-01 MISCELLANEOUS OPERATING SUPPLIES	1,960	-	19,551	10,644
122-0521-521.52-04 UNIFORMS AND ACCESSORIES	-	7,500	7,500	20,692
TOTAL OPERATING EXPENDITURES	1,960	7,500	27,051	253,624
122-0521-521.64-00 MACHINERY AND EQUIPMENT	35,881	-	154,010	30,839
TOTAL CAPITAL OUTLAY	35,881	-	154,010	30,839
122-0521-590.90-00 TRANSFER TO FUND BALANCE	-	-	9,154	-
TOTAL LAW ENFORCEMENT GRANTS FUND	37,841	7,500	190,215	284,463

**CITY OF WINTER GARDEN
 FY 2009/2010 BUDGET
 LOCAL OPTION GAS TAX FUND REVENUES**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
160-0741-312.41-00 LOCAL OPTION GAS TAX	1,004,246	900,077	900,077	900,829
TOTAL TAXES	1,004,246	900,077	900,077	900,829
160-0741-331.70-00 FEDERAL GRANTS-CULTURE/REC	132,893	-	-	-
TOTAL INTERGOVERNMENTAL	132,893	-	-	-
160-0741-361.10-00 INTEREST	(654)	3,260	3,260	2,497
TOTAL INTEREST AND OTHER EARNINGS	(654)	3,260	3,260	2,497
160-0741-381.99-99 USE OF FUND BALANCE	-	-	38,970	-
TOTAL LOCAL OPTION GAS TAX FUND	1,136,485	903,337	942,307	903,326

**CITY OF WINTER GARDEN
 FY 2009/2010 BUDGET
 LOCAL OPTION GAS TAX FUND EXPENDITURES**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
160-0741-541.34-01 MISC CONTRACTUAL SERVICES	6,016.00	-	-	7,000
160-0741-541.49-04 TRAFFIC SIGNALS AND SIGNS	32,661	24,000	24,000	24,000
160-0741-541.49-08 STREET LIGHTS	-	150,000	150,000	297,500
TOTAL OPERATING EXPENDITURES	38,677	174,000	174,000	328,500
160-0741-541.63-00 IMPROVEMENT OTHER THAN BUILDINGS	937,820	20,000	504,667	395,500
160-0741-541.64-00 MACHINERY AND EQUIPMENT	-	-	-	32,775
TOTAL CAPITAL OUTLAY	937,820	20,000	504,667	428,275
160-0741-590.90-00 TRANSFER TO FUND BALANCE	-	709,337	263,640	146,551
TOTAL OTHER USES	-	709,337	263,640	146,551
TOTAL LOCAL OPTION GAS TAX FUND	976,497	903,337	942,307	903,326

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
GENERAL IMPACT FEE FUND REVENUES**

	<u>2008 ACTUAL</u>	<u>2009 ORIGINAL BUDGET</u>	<u>2009 REVISED BUDGET</u>	<u>2010 ADOPTED BUDGET</u>
<u>ADMINISTRATION DIVISION</u>				
170-0213-361.10-00 INTEREST	499,604	498,727	300,000	195,515
170-0213-361.30-00 INCR (DECR) IN FV OF INVST	(6,321)	-	104,458	-
170-0213-367.00-00 GAIN ON SALE OF INVESTMENTS	93,433	-	74,402	-
TOTAL ADMINISTRATION DIVISION	586,716	498,727	478,860	195,515
<u>POLICE-SWORN DIVISION</u>				
170-0021-363.22-00 PUBLIC SAFETY	106,149	75,000	50,000	50,000
170-0021-389.99-99 USE OF FUND BALANCE	-	54,883	1,607,315	80,569
TOTAL POLICE-SWORN DIVISION	106,149	129,883	1,657,315	130,569
<u>FIRE DEPARTMENT</u>				
170-0022-363.22-00 PUBLIC SAFETY	137,107	100,000	60,000	62,942
170-0022-389.99-00 USE OF FUND BALANCE	-	-	1,446,152	-
TOTAL FIRE DEPARTMENT	137,107	100,000	1,506,152	62,942
<u>STREETS DIVISION</u>				
170-0741-363.24-00 TRANSPORTATION IMPACT FEE	-	-	-	-
170-0741-364.00-00 DISPOSITION/FIXED ASSETS	-	-	-	-
170-0741-366.00-00 CONTRIBUTIONS	1,864,139	-	-	-
170-0741-389.99-99 USE OF FUND BALANCE	-	1,024,921	3,214,170	-
TOTAL STREETS DIVISION	1,864,139	1,024,921	3,214,170	-
<u>RECREATION DIVISION</u>				
170-0072-363.27-00 RECREATION IMPACT FEES	222,772	150,000	75,000	99,979
170-0072-389.99-00 USE OF FUND BALANCE	-	-	2,699,642	-
TOTAL RECREATION DIVISION	222,772	150,000	2,774,642	99,979
TOTAL GENERAL IMPACT FEES FUND	<u>2,916,883</u>	<u>1,903,531</u>	<u>9,631,139</u>	<u>489,005</u>

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
GENERAL IMPACT FEES SPECIAL REVENUE FUND EXPENDITURES**

	<u>2008 ACTUAL</u>	<u>2009 ORIGINAL BUDGET</u>	<u>2009 REVISED BUDGET</u>	<u>2010 ADOPTED BUDGET</u>
<u>POLICE-SWORN DIVISION</u>				
170-0021-521.62-00 BUILDINGS	36,238	129,883	1,447,645	-
170-0021-521.64-00 MACHINERY AND EQUIPMENT	232,138	-	209,670	130,569
TOTAL CAPITAL OUTLAY	268,376	129,883	1,657,315	130,569
TOTAL POLICE-SWORN DIVISION	268,376	129,883	1,657,315	130,569
<u>FIRE DEPARTMENT</u>				
170-0022-522.62-00 BUILDINGS	2,072,649	-	1,327,352	-
170-0022-522.64-00 MACHINERY AND EQUIPMENT	1,200	-	78,800	-
TOTAL CAPITAL OUTLAY	2,073,849	-	1,406,152	-
170-0022-590.90-00 TRANSFER TO FUND BALANCE	-	100,000	100,000	62,942
TOTAL OTHER USES	-	100,000	100,000	62,942
TOTAL FIRE DEPARTMENT	2,073,849	100,000	1,506,152	62,942
<u>STREETS DIVISION</u>				
170-0741-541.61-00 LAND	21,369	-	-	-
170-0741-541.63-00 IMPROVEMENT OTHER THAN BUILDINGS	757,231	1,523,648	3,693,030	-
TOTAL CAPITAL OUTLAY	778,600	1,523,648	3,693,030	-
170-0741-590.90-00 TRANSFER TO FUND BALANCE	-	-	-	195,515
TOTAL OTHER USES	-	-	-	195,515
TOTAL STREETS DIVISION	778,600	1,523,648	3,693,030	195,515
<u>RECREATION DIVISION</u>				
170-0072-572.61-00 LAND	438	-	-	-
170-0072-572.62-00 BUILDINGS	14,244	-	1,494,259	-
170-0072-572.63-00 IMPROV OTHER THAN BIULDNG	326,745	-	1,130,383	-
TOTAL CAPITAL OUTLAY	341,427	-	2,624,642	-
170-0072-590.90-00 TRANSFER TO FUND BALANCE	-	150,000	150,000	99,979
TOTAL OTHER USES	-	150,000	150,000	99,979
TOTAL RECREATION DIVISION	341,427	150,000	2,774,642	99,979
TOTAL GENERAL IMPACT FEES SPECIAL REVENUE FUND	3,462,252	1,903,531	9,631,139	489,005

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
TRANSPORTATION IMPACT FEES SOUTH OF THE TURNPIKE FUND REVENUES**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
171-0000-361.10-00 INTEREST	413,183	412,854	300,000	209,727
171-0000-361.30-00 INCREASE(DECREASE) IN FAIR VALUE	(2,843)	-	95,129	-
171-0000-367.00-00 GAIN ON SALE OF INVESTMENTS	75,488	-	72,841	-
TOTAL INVESTMENTS	485,828	412,854	467,970	209,727
171-0741-366.00-00 CONTRIBUTIONS	5,594,440	-	-	-
171-0741-389.99-99 USE OF FUND BALANCE	-	837,146	837,146	-
TOTAL TRANSPORTATION DEPARTMENT	5,594,440	837,146	837,146	-
TOTAL TRANSPORTATION IMPACT FEE SOUTH OF TURNPIKE	<u>6,080,268</u>	<u>1,250,000</u>	<u>1,305,116</u>	<u>209,727</u>

**CITY OF WINTER GARDEN
 FY 2009/2010 BUDGET
 TRANSPORTATION IMPACT FEES SOUTH OF TURNPIKE FUND EXPENDITURES**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
171-0741-517.72-00 INTEREST	-	-	63,866	-
TOTAL OPERATING EXPENDITURES	-	-	63,866	-
171-0741-541.61-00 LAND	-	-	-	-
171-0741-541.63-00 IMPROVEMENT OTHER THAN BUILDINGS	5,985,708	1,250,000	1,250,000	-
TOTAL CAPITAL OUTLAY	5,985,708	1,250,000	1,250,000	-
171-0741-590.90-00 TRANSFER TO FUND BALANCE	-	-	(8,750)	209,727
TOTAL OTHER USES	-	-	(8,750)	209,727
TOTAL TRANSPORTATION IMPACT FEES SOUTH OF TURNPIKE FUND	<u>5,985,708</u>	<u>1,250,000</u>	<u>1,305,116</u>	<u>209,727</u>

**CITY OF WINTER GARDEN
 FY 2009/2010 BUDGET
 TRANSPORTATION IMPACT FEES OOCEA PLEDGE FUND REVENUES**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
172-0000-361.10-00 INTEREST	68,890	56,701	56,701	-
172-0000-361.30-00 INCR (DECR) IN FV OF INVST	-	-	-	-
172-0000-367.00-00 GAIN ON SALE OF INVESTMENT	-	-	-	-
TOTAL INTEREST AND OTHER EARNINGS	68,890	56,701	56,701	-
172-0741-363.24-00 TRANSPORTATION IMPACT FEE	-	-	-	-
172-0741-389.99-99 USE OF FUND BALANCE	-	2,655,150	2,655,150	-
TOTAL TRANSPORTATION DEPARTMENT	-	2,655,150	2,655,150	-
TOTAL TRANSPORTATION IMPACT FEES OOCEA PLEDGE	68,890	2,711,851	2,711,851	-

**CITY OF WINTER GARDEN
 FY 2009/2010 BUDGET
 TRANSPORTATION IMPACT FEES/OOCEA PLEDGE FUND EXPENDITURES**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
172-0741-517.71-00 PRINCIPAL	-	2,210,070	2,210,070	-
172-0741-517.72-00 INTEREST	-	501,781	501,781	-
TOTAL DEBT SERVICE	-	2,711,851	2,711,851	-
TOTAL TRANSPORTATION IMPACT FEES/OOCEA PLEDGE FUND	-	2,711,851	2,711,851	-

**CITY OF WINTER GARDEN
 FY 2009/2010 BUDGET
 COUNTY ROAD 545 SPECIAL BENEFIT AREA FUND REVENUES**

	<u>2008 ACTUAL</u>	<u>2009 ORIGINAL BUDGET</u>	<u>2009 REVISED BUDGET</u>	<u>2010 ADOPTED BUDGET</u>
173-0213-361.10-00 INTEREST	79,210	98,007	75,000	48,452
173-0213-361.30-00 INCR (DECR) IN FV OF INVST	(4,692)	-	21,847	-
173-0213-367.00-00 GAIN ON SALE OF INVESTMENTS	11,480	-	-	-
TOTAL INTEREST AND OTHER EARNINGS	85,998	98,007	96,847	48,452
173-0741-363.24-00 TRANSPORTATION IMPACT FEES	579,589	500,000	300,000	161,731
173-0741-366.00-00 CONTRIBUTIONS	392,030	-	-	-
TOTAL MISCELLANEOUS REVENUES	971,619	500,000	300,000	161,731
173-0213-384.00-00 DEBT PROCEEDS	-	13,189,807	13,189,807	13,189,807
173-0741-389.99-99 FUND BALANCE	-	-	4,725,679	-
TOTAL OTHER SOURCES	-	13,189,807	17,915,486	13,189,807
TOTAL COUNTY ROAD 545 SPECIAL BENEFIT AREA FUND	<u>1,057,617</u>	<u>13,787,814</u>	<u>18,312,333</u>	<u>13,399,990</u>

**CITY OF WINTER GARDEN
 FY 2009/2010 BUDGET
 COUNTY ROAD 545 SPECIAL BENEFIT AREA FUND EXPENDITURES**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
173-0222-513.31-01 MISC PROFESSIONAL SERVICE	-	18,000	18,000	18,000
173-0222-513.31-02 LEGAL SERVICES	-	41,000	41,000	41,000
173-0222-513.34-01 MISC CONTRACTUAL SERVICES	-	120,000	120,000	120,000
173-0222-513.45-00 INSURANCE	-	101,000	101,000	101,000
173-0222-513.47-01 MISC PRINTING AND BINDING	-	5,000	5,000	5,000
173-0222-513.48-00 PROMOTIONAL ACTIVITIES	-	2,000	2,000	2,000
173-0222-513.48-01 PROMOTIONAL-ADVERTISING	-	-	-	-
TOTAL OPERATING EXPENDITURES	-	287,000	287,000	287,000
173-0222-590.99-00 OTHER USES	-	77,000	77,000	77,000
TOTAL OTHER USES	-	77,000	77,000	77,000
173-0741-541.61-00 LAND	107,575	300,000	300,000	-
173-0741-541.63-00 IMPROVEMENT OTHER THAN BUILDINGS	171,409	-	4,725,679	-
TOTAL CAPITAL OUTLAY	278,984	300,000	5,025,679	-
173-0741-590.90-00 TRANSFER TO FUND BALANCE	-	13,123,814	12,922,654	13,035,990
TOTAL OTHER USES	-	13,123,814	12,922,654	13,035,990
TOTAL COUNTY ROAD 545 SPECIAL BENEFIT AREA FUND	278,984	13,787,814	18,312,333	13,399,990

**CITY OF WINTER GARDEN
 FY 2009/2010 BUDGET
 GENERAL TRANSPORTATION IMPACT FEE FUND REVENUES**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
174-0213-361.10-00 INTEREST	253,903	302,061	302,061	152,654
174-0213-361.30-00 INCR (DECR) IN FV OF INVST	(10,151)	-	-	-
174-0213-367.00-00 GAIN ON SALE OF INVESTMENTS	43,316	-	-	-
TOTAL INTEREST AND OTHER EARNINGS	287,068	302,061	302,061	152,654
174-0741-363.24-00 TRANSPORTATION IMPACT FEE	2,058,320	1,500,000	1,500,000	1,096,509
174-0741-363.24-02 WG VILLAGE AT FOWLER GROV	-	-	-	-
174-0741-389.99-99 CARRY FORWARD FUND BALANCE	-	1,247,939	3,318,866	6,875,837
TOTAL GENERAL TRANSPORT IMPACT FEE FUND REVENUES	2,345,388	3,050,000	5,120,927	8,125,000

**CITY OF WINTER GARDEN
 FY 2009/2010 BUDGET
 GENERAL TRANSPORTATION IMPACT FEE FUND EXPENDITURES**

		<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
174-0741-541.61-00	LAND	36,302	2,000,000	2,000,000	1,500,000
174-0741-541.63-00	IMPROVEMENT OTHER THAN BUILDINGS	78,474	1,050,000	3,120,927	6,625,000
	TOTAL CAPITAL OUTLAY	114,776	3,050,000	5,120,927	8,125,000
174-0741-590.90-00	TRANSFER TO FUND BALANCE	-	-	-	-
	TOTAL OTHER USES	-	-	-	-
	TOTAL GENERAL TRANSPORTATION IMPACT FEE FUND EXPENDITURES	114,776	3,050,000	5,120,927	8,125,000

**CITY OF WINTER GARDEN
 FY 2009/2010 BUDGET
 POLICE AND FIRE PREMIUM TAX TRUST FUND REVENUES**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
190-0000-312.51-00 FIRE INSURANCE PREMIUM	190,908	120,000	120,000	204,728
190-0000-312.52-00 CASUALTY INSURANCE PREMIUM TAX	184,508	200,000	200,000	200,000
TOTAL POLICE AND FIRE PREMIUM TAX TRUST FUND REVENUES	375,416	320,000	320,000	404,728

**CITY OF WINTER GARDEN
 FY 2009/2010 BUDGET
 POLICE AND FIRE PREMIUM TAX TRUST FUND EXPENDITURES**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
190-0000-521.91-00 TRANSFERS	184,508	200,000	200,000	200,000
190-0000-522.91-00 TRANSFERS	190,908	120,000	120,000	204,728
TOTAL POLICE AND FIRE PREMIUM TAX TRUST FUND EXPENDITURES	375,416	320,000	320,000	404,728



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DEBT SERVICE FUND



DEBT SERVICE FUND

The Debt Service Fund is used for the accumulation of resources for the payment of the principal and interest on the following debt issues:

**2001 Community Redevelopment Agency Revenue Note
Sales Tax Revenue Bonds, Series 2006**

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
DEBT SERVICE FUND REVENUES**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
230-0000-361.10-00 INTEREST	5,422	8,039	8,039	810
TOTAL INTEREST AND OTHER EARNINGS	5,422	8,039	8,039	810
230-0000-381.00-00 INTERFUND TRANSFER	709,975	716,086	716,086	723,828
230-0000-381.12-00 INTERFUND TRANSFER	538,492	559,568	559,568	519,319
TOTAL OTHER SOURCES	1,248,467	1,275,654	1,275,654	1,243,147
TOTAL DEBT SERVICE FUND	1,253,889	1,283,693	1,283,693	1,243,957

**CITY OF WINTER GARDEN
 FY 2009/2010 BUDGET
 DEBT SERVICE FUND EXPENDITURES**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
230-0000-517.71-00 PRINCIPAL	624,747	675,717	675,717	667,197
230-0000-517.72-00 INTEREST	<u>637,220</u>	<u>607,976</u>	<u>607,976</u>	<u>576,760</u>
TOTAL DEBT SERVICE	<u>1,261,967</u>	<u>1,283,693</u>	<u>1,283,693</u>	<u>1,243,957</u>
TOTAL DEBT SERVICE FUND	<u>1,261,967</u>	<u>1,283,693</u>	<u>1,283,693</u>	<u>1,243,957</u>



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CAPITAL PROJECTS FUNDS



CAPITAL PROJECTS FUNDS

Capital Projects Funds are funds used to account for financial resources to be used for the acquisition or construction of major capital facilities. The City has one Capital Projects Fund:

The Capital Projects Fund – New City Hall

**CITY OF WINTER GARDEN
 FY 2009/2010 BUDGET
 CAPITAL PROJECTS FUNDS-NEW CITY HALL FUND REVENUES**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
333-0213-361.10-00 INTEREST	179,565	-	1,153	
333-0213-361.30-00 INC (DECR) IN FV OF INVST	69,760	-	-	
333-0213-367.00-00 GAIN ON SALE OF INVESTMENTS	31,845	-	-	-
TOTAL INTEREST AND OTHER EARNINGS	281,170	-	1,153	-
333-0213-366.00-00 CONTRIBUTIONS	2,880	-	-	
333-0213-381.00-00 TRANSFERS	1,000,000	-	-	
333-0213-389.99-99 CARRY FORWARD FUND BALANCE	-	-	281,205	32,000
TOTAL OTHER SOURCES	1,002,880	-	281,205	32,000
	<u>1,284,050</u>	<u>-</u>	<u>282,358</u>	<u>32,000</u>

**CITY OF WINTER GARDEN
 FY 2009/2010 BUDGET
 CAPITAL PROJECTS-NEW CITY HALL FUND EXPENDITURES**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
333-0213-513.31-02	-	-	-	
333-0213-513.48-00	156	-	-	
333-0213-513.51-00	124,712	-	-	
333-0213-513.52-01	12,958	-	-	-
TOTAL MATERIAL SERVICES	137,826	-	-	-
333-0213-513.61-00	-	-	-	
333-0213-513.62-00	7,741,672	-	100,000	
333-0213-513.64-00	781,404	-	182,358	-
TOTAL CAPITAL OUTLAY	8,523,076	-	282,358	-
333-0213-581.90-00	-	-	-	32,000
TOTAL OTHER USES	-	-	-	32,000
TOTAL	8,660,902	-	282,358	32,000



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WINTER GARDEN

ENTERPRISE FUNDS



ENTERPRISE FUNDS

Enterprise Funds are types of funds used for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the cost of providing goods or services to the public on a continuing basis be financed or recovered primarily through user charges; or operations where the governing body has decided that income is appropriate for capital maintenance, public policy, management control, accountability or other purposes. Following is a list of the City of Winter Garden’s Enterprise Funds:

**Utilities Fund
Stormwater Fund
Solid Waste Fund
Trailer City Fund**

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
UTILITIES OPERATING FUND REVENUES**

	<u>2008 ACTUAL</u>	<u>2009 ORIGINAL BUDGET</u>	<u>2009 REVISED BUDGET</u>	<u>2010 ADOPTED BUDGET</u>
410-2116-329.09-00 IRRIGATION & WELLS	7,225	7,380	7,380	1,479
TOTAL LICENSES AND PERMITS	7,225	7,380	7,380	1,479
410-2116-343.30-00 WATER SERVICE	3,902,292	3,933,550	3,933,550	3,933,550
410-2116-343.30-01 INITIATION FEE	28,565	26,758	26,758	26,758
410-2116-343.31-00 METER INSTALLATIONS	229,479	175,000	100,000	175,000
410-2116-343.32-00 FIRE HYDRANT SERVICE	127,458	22,000	22,000	22,000
410-2116-343.33-00 SERVICE CHARGES	199,773	182,966	182,966	182,966
410-2116-343.50-00 SEWER SERVICE	4,574,028	4,534,228	4,534,228	4,802,382
410-2116-343.68-00 PENALTIES	53,705	59,458	59,458	59,458
TOTAL CHARGES FOR SERVICES	9,115,300	8,933,960	8,858,960	9,202,114
410-2116-361.10-00 INTEREST	381,610	432,808	372,808	103,100
410-2116-361.30-00 INCR (DECR) IN FV OF INVST	(29,169)	-	93,156	-
410-2116-367.00-00 GAIN ON SALE OF INVESTMENT	74,876	-	114,758	-
TOTAL INTEREST AND OTHER EARNINGS	427,317	432,808	580,722	103,100
410-2116-362.00-00 RENTAL INCOME	20,280	18,720	18,720	18,720
410-2116-362.11-00 LEASES BUILDING	19,350	-	-	-
410-2113-364.00-00 DISPOSITION OF FIXED ASSETS	6,156	-	-	-
410-2116-364.00-00 DISPOSITION OF FIXED ASSETS	99,141	-	-	-
410-2116-365.00-00 SALES OF FIXED ASSETS	1,038	-	-	-
410-2116-369.90-00 OTHER	38,967	28,076	-	28,076
410-2116-369.93-00 CASH OVER OR SHORT	(215)	-	-	-
410-2126-364.00-00 DISPOSITION OF FIXED ASSETS	(480)	-	-	-
410-2127-343.50-02 TV UTILITY LINES	-	-	-	5,000
410-2132-351.10-00 COURT FINES	1,784	-	-	-
410-2132-364.00-00 DISPOSITION OF FIXED ASSETS	(30)	-	-	-
TOTAL MISCELLANEOUS REVENUES	185,991	46,796	18,720	51,796
410-2116-389.99-99 USE OF FUND BALANCE	-	-	730,485	1,659,921
TOTAL OTHER SOURCES	-	-	730,485	1,659,921
TOTAL UTILITIES OPERATING FUND	9,735,833	9,420,944	10,196,267	11,018,410



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**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
UTILITIES OPERATING FUND
ADMINISTRATIVE DIVISION EXPENSES**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
410-2113-536.12-00 SALARIES	151,579	180,871	158,871	128,419
410-2113-536.14-00 OVERTIME	86	-	-	-
410-2113-536.21-00 FICA TAXES	12,043	13,837	10,237	9,310
410-2113-536.22-00 RETIREMENT CONTRIBUTION	14,571	36,084	26,658	22,001
410-2113-536.23-00 EMPLOYEE GROUP INSURANCE	20,269	27,389	19,989	16,936
410-2113-536.24-00 WORKERS COMP INSURANCE	393	461	361	385
410-2113-536.25-00 UNEMPLOYMENT COMPENSATION	-	181	131	181
TOTAL PERSONAL SERVICES	198,941	258,823	216,247	177,232
410-2113-536.31-01 PROFESSIONAL SERVICE MISC	39,336	125,000	135,000	103,688
410-2113-536.31-02 LEGAL	2,439	3,000	3,000	500
410-2113-536.31-03 INVESTMENT COUNSEL	29,126	25,000	25,000	29,328
410-2113-536.31-04 ENGINEERING	-	-	-	10,000
410-2113-536.31-06 MEDICAL	-	200	200	-
410-2113-536.32-00 ACCOUNTING AND AUDIT	15,400	15,700	15,700	14,818
410-2113-536.34-01 CONTRACTUAL SVCS MISC	2,789	8,000	8,000	-
410-2113-536.34-02 LAWN MAINTENANCE FEES	1,650	1,350	1,350	1,575
410-2113-536.40-00 TRAVEL	484	1,750	1,750	1,750
410-2113-536.41-02 TELEPHONE	3,664	6,500	6,500	4,000
410-2113-536.41-03 RADIO	-	110	110	-
410-2113-536.41-04 INTERNET	1,195	1,000	1,000	500
410-2113-536.41-05 POSTAGE	4,329	4,500	4,500	1,500
410-2113-536.43-00 UTILITY SERVICES	8,762	7,500	7,500	5,000
410-2113-536.44-00 RENTALS AND LEASE	7,048	7,500	7,500	7,500
410-2113-536.45-00 GENERAL INSURANCE	5,332	29,514	29,514	32,259
410-2113-536.46-01 REPAIRS/MAINT-MISCELLANEOUS	1,056	1,000	1,000	-
410-2113-536.46-02 REPAIRS/MAINT-EQUIPMENT	-	500	500	-
410-2113-536.46-03 REPAIRS/MAINT-VEHICLES	9,818	13,145	13,145	8,554
410-2113-536.46-05 REPAIRS/MAINT-COMPUTER SOFTWARE	41	500	500	-
410-2113-536.46-06 REPAIRS/MAINT-COMPUTER HARDWARE	32,158	39,556	39,556	26,478
410-2113-536.46-10 REPAIRS/MAINT-BUILDING	5,656	5,273	5,273	12,560
410-2113-536.47-01 PRINTING & BINDING MISC	963	700	700	500
410-2113-536.48-00 ADVERTISING	1,142	-	-	-
410-2113-536.48-01 PROMOTIONAL-ADVERTISEMENTS	-	2,200	2,200	500
410-2113-536.49-01 OT CHARGES & PYMTS MISC	-	-	-	-
410-2113-536.49-02 MANAGEMENT FEES	1,033,231	876,034	876,034	838,731
410-2113-536.49-05 LICENSES & TAXES	1,092	1,638	1,638	1,638
410-2113-536.49-10 BAD DEBT EXPENSE	61,231	-	-	-
410-2113-536.51-00 OFFICE SUPPLIES	670	2,700	2,700	1,000
410-2113-536.52-01 OPERATING SUPPLIES MISC	364	1,500	1,500	200
410-2113-536.52-03 GASOLINE & OIL	1,965	3,200	3,200	1,000
410-2113-536.52-04 UNIFORMS & ACCESSORIES	431	650	650	500
410-2113-536.54-01 DUES & SUBSCRIPTIONS	6,292	5,000	5,000	3,000

410-2113-536.54-02	SEMINARS & COURSES	550	1,600	1,600	1,600
410-2113-536.54-03	EDUC ASSIST PROGRAMS REIMBURSE	264	728	728	1,456
	TOTAL MATERIAL SERVICES	1,278,478	1,192,548	1,202,548	1,110,135
410-2113-536.63-00	IMPROVEMENTS O/T BUILDING	-	-	-	11,300
410-2113-536.64-00	MACHINERY & EQUIPMENT	-	-	-	133,250
	TOTAL CAPITAL OUTLAY	-	-	-	144,550
410-2113-536.91-01	CONTINGENT EXPENSE	-	150,000	140,000	150,000
410-2113-581.91-00	TRANSFERS	-	-	700,000	4,339,797
410-2113-590.90-00	TRANSFER TO FUND BALANCE	-	2,802,099	2,802,099	-
	TOTAL NON-OPERATING EXPENSES	-	2,952,099	3,642,099	4,489,797
	TOTAL ADMINISTRATIVE DIVISION	1,477,419	4,403,470	5,060,894	5,921,714

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
UTILITIES OPERATING FUND
WATER DIVISION EXPENSES**

	<u>2008 ACTUAL</u>	<u>2009 ORIGINAL BUDGET</u>	<u>2009 REVISED BUDGET</u>	<u>2010 ADOPTED BUDGET</u>
410-2116-533.12-00 SALARIES REGULAR	195,882	203,490	203,490	220,342
410-2116-533.14-00 OVERTIME	19,157	14,317	14,317	3,100
410-2116-533.21-00 FICA TAXES	15,971	16,662	16,662	14,946
410-2116-533.22-00 RETIREMENT CONTRIBUTION	38,076	43,453	43,453	44,944
410-2116-533.23-00 EMPLOYEE GROUP INSURANCE	34,927	35,471	35,471	35,695
410-2116-533.24-00 WORKERS COMP INSURANCE	4,909	5,787	5,787	11,213
410-2116-533.25-00 UNEMPLOYMENT COMPENSATION	-	218	218	218
TOTAL PERSONAL SERVICES	<u>308,922</u>	<u>319,398</u>	<u>319,398</u>	<u>330,458</u>
410-2116-533.31-01 MISC PROFESSIONAL SVCS	36,549	-	15,400	3,000
410-2116-533.31-02 LEGAL	1,026	3,000	3,000	1,500
410-2116-533.31-04 ENGINEERING	11,552	41,205	41,205	41,205
410-2116-533.31-06 MEDICAL	40	100	100	100
410-2116-533.34-01 CONTRACTUAL SVCS MISC.	57,540	44,438	44,438	29,200
410-2116-533.34-02 LAWN MAINTENANCE	15,657	15,000	15,000	-
410-2116-533.40-00 TRAVEL EXPENSE	2,102	1,440	1,440	1,350
410-2116-533.41-02 TELEPHONE	7,123	5,575	5,575	9,049
410-2116-533.41-03 RADIO	137	250	250	250
410-2116-533.41-04 INTERNET SERVICES	689	-	-	-
410-2116-533.41-05 POSTAGE	1,674	-	-	-
410-2116-533.43-00 UTILITY SERVICES	287,063	263,652	263,652	280,842
410-2116-533.44-00 RENTALS AND LEASES	4,357	3,500	3,500	3,000
410-2116-533.45-00 GENERAL INSURANCE	94,660	73,851	73,851	58,841
410-2116-533.46-01 REPAIRS & MAINTENANCE MISC.	3,294	10,000	18,996	3,500
410-2116-533.46-02 REPAIRS/MAINT-EQUIPMENT	61,294	32,000	32,000	42,000
410-2116-533.46-03 REPAIRS/MAINT-VEHICLES	11,302	6,997	10,997	3,180
410-2116-533.46-05 REPAIRS/MAINT-COMPUTER SOFTWARE	-	737	737	-
410-2116-533.46-06 REPAIRS/MAINT-COMPUTER HARDWARE	14,702	16,789	16,789	9,786
410-2116-533.46-10 BUILDING	60,727	38,817	38,817	37,444
410-2116.533.47-01 PRINTING AND BINDING MISC.	2,427	1,000	1,000	500
410-2116-533.49-05 LICENSES & TAXES	75	1,050	1,050	1,050
410-2116-533.51-00 OFFICE SUPPLIES	1,063	1,000	1,000	1,000
410-2116-533.52-01 OPERATING SUPPLIES MISC.	2,262	8,000	8,000	3,500
410-2116-533.52-02 CHEMICALS	61,125	65,072	65,072	65,072
410-2116-533.52-03 GASOLINE & OIL	16,936	15,810	15,810	5,000
410-2116-533.52-04 UNIFORMS & ACCESSORIES	1,859	2,487	2,487	1,930
410-2116-533.54-01 DUES AND SUBSCRIPTIONS	25	-	-	-
410-2116-533.54-02 SEMINARS AND COURSES	1,280	1,200	1,200	1,017
410-2116-533.54-03 OTHER EDUCATIONAL SVCS	-	1,000	1,000	1,000
TOTAL MATERIAL SERVICES	<u>758,540</u>	<u>653,970</u>	<u>682,366</u>	<u>604,316</u>
410-2116-533.63-00 IMPROVEMENTS O/T BUILDING	-	-	4,530	-
410-2116-533.64-00 MACHINERY & EQUIPMENT	-	-	3,798	-
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>8,328</u>	<u>-</u>
410-2116-591.93-00 SERVICE DEPOSIT INTEREST	<u>40,604</u>	<u>35,142</u>	<u>35,142</u>	<u>39,011</u>
TOTAL NON-OPERATING EXPENSES	<u>40,604</u>	<u>35,142</u>	<u>35,142</u>	<u>39,011</u>
TOTAL WATER DIVISION	<u>1,108,066</u>	<u>1,008,510</u>	<u>1,045,234</u>	<u>973,785</u>

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
UTILITIES OPERATING FUND
WASTEWATER DIVISION EXPENSES**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
410-2117-535.12-00 SALARIES REGULAR	250,514	271,711	264,211	305,171
410-2117-535.14-00 SALARIES OVERTIME 1.5	29,960	19,135	19,135	13,200
410-2117-535.21-00 FICA TAXES	19,662	22,250	22,250	20,317
410-2117-535.22-00 RETIREMENT CONTRIBUTION	50,428	58,024	58,024	64,768
410-2117-535.23-00 EMPLOYEE GROUP INSURANCE	53,429	60,355	60,355	60,075
410-2117-535.24-00 WORKERS COMP INSURANCE	4,715	5,749	5,749	13,862
410-2117-535.25-00 UNEMPLOYMENT COMPENSATION	-	291	7,791	291
TOTAL PERSONAL SERVICES	408,708	437,515	437,515	477,684
410-2117-535.31-01 MISC PROFESSIONAL SERVICES	676	-	-	-
410-2117-535.31-02 PROFESSIONAL SERVICES-LEGAL	1,060	-	-	-
410-2117-535.31-04 ENGINEERING	32,609	52,847	67,847	50,000
410-2117-535.31-06 MEDICAL	360	300	300	300
410-2117-535.34-01 CONTRACTUAL SVCS MISC.	617,139	500,000	528,882	460,000
410-2117-535.34-02 LAWN MAINTENANCE	24,510	20,000	20,000	18,900
410-2117-535.40-00 TRAVEL EXPENSES	1,567	3,600	3,600	1,226
410-2117-535.41-02 TELEPHONE	7,015	5,900	5,900	7,700
410-2117-535.41-03 RADIO	6,291	300	300	150
410-2117-535.41-04 INTERNET	438	600	600	100
410-2117-535.41-05 POSTAGE	253	300	300	200
410-2117-535.43-00 UTILITY SERVICES	355,657	369,892	369,892	466,000
410-2117-535.44-00 RENTALS & LEASES	3,131	4,000	4,000	3,000
410-2117-535.45-00 GENERAL INSURANCE	216,068	167,453	167,453	132,373
410-2117-535.46-01 REPAIRS & MAINTENANCE MISC.	40,479	20,000	20,000	42,000
410-2117-535.46-02 REPAIRS/MAINT-EQUIPMENT	27,211	40,000	40,000	25,000
410-2117-535.46-03 REPAIRS/MAINT-VEHICLES	5,987	5,496	5,496	2,902
410-2117-535.46-05 REPAIRS/MAINT-COMPUTER SOFTWARE	-	1,000	1,000	500
410-2117-535.46-06 REPAIRS/MAINT-COMPUTER HARDWARE	9,188	11,278	11,278	6,610
410-2117-535.46-10 BUILDING	39,402	35,000	35,000	56,623
410-2117-535.48-00 PROMOTIONAL ACTIVITIES	396	-	-	-
410-2117-535.48-01 ADVERTISEMENT	-	-	-	-
410-2117-535.49-05 LICENSES & TAXES	250	1,000	1,000	1,000
410-2117-535.51-00 OFFICE SUPPLIES	359	1,200	1,200	500
410-2117-535.52-01 OPERATING SUPPLIES MISC.	9,661	14,000	14,000	8,000
410-2117-535.52-02 CHEMICALS	132,329	120,000	120,000	120,000
410-2117-535.52-03 GASOLINE & OIL	8,508	7,300	7,300	4,200
410-2117-535.52-04 UNIFORMS & ACCESSORIES	2,909	4,135	4,135	2,816
410-2117-535.52-05 LABORATORY SUPPLIES	7,121	9,200	9,200	6,500
410-2117-535.54-01 DUES & SUBSCRIPTIONS	-	100	100	300
410-2117-535.54-02 SEMINARS & COURSES	675	1,000	1,000	1,356
TOTAL MATERIAL SERVICES	1,551,249	1,395,901	1,439,783	1,418,256
410-2117-535.63-00 IMPROV OTHER THAN BUILDING	-	-	-	54,034
410-2117-535.64-00 MACHINERY & EQUIPMENT	-	-	3,798	-
TOTAL CAPITAL OUTLAY	-	-	3,798	54,034
TOTAL WASTEWATER	1,959,957	1,833,416	1,881,096	1,949,974

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
UTILITIES OPERATING FUND
DISTRIBUTION DIVISION EXPENSES**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
410-2126-533.12-00 SALARIES REGULAR	225,761	292,840	262,971	256,522
410-2126-533.14-00 SALARIES OVERTIME 1.5	23,285	14,843	14,843	7,545
410-2126-533.21-00 FICA TAXES	17,112	23,538	21,032	17,184
410-2126-533.22-00 RETIREMENT CONTRIBUTION	44,558	61,383	54,848	56,546
410-2126-533.23-00 EMPLOYEE GROUP INSURANCE	66,106	76,907	68,474	64,466
410-2126-533.24-00 WORKERS COMP INSURANCE	5,748	8,175	7,356	14,625
410-2126-533.25-00 UNEMPLOYMENT COMPENSATION	-	308	276	308
TOTAL PERSONAL SERVICES	<u>382,570</u>	<u>477,994</u>	<u>429,800</u>	<u>417,196</u>
410-2126-533.31-01 PROFESSIONAL SERVICE MISC.	826	-	-	-
410-2126-533.31-04 ENGINEERING	23,909	83,214	83,214	20,000
410-2126-533.31-06 MEDICAL	360	500	500	500
410-2126-533.34-01 CONTRACTUAL SVCS MISC.	25,161	11,000	11,000	8,500
410-2126-533.40-00 TRAVEL EXPENSE	2,248	1,155	1,155	1,800
410-2126-533.41-02 TELEPHONE	1,635	2,132	2,132	1,500
410-2126-533.41-03 RADIO	220	242	242	242
410-2126-533.41-04 INTERNET	544	436	436	580
410-2126-533.41-05 POSTAGE	-	-	-	-
410-2126-533.43-00 UTILITY SERVICES	269	-	-	-
410-2126-533.44-00 RENTALS AND LEASES	-	500	500	-
410-2126-533.45-00 GENERAL INSURANCE	19,546	15,134	15,134	13,038
410-2126-533.46-01 REPAIRS & MAINTENANCE MISC.	317	-	-	500
410-2126-533.46-02 REPAIRS/MAINT-EQUIPMENT	2,880	3,100	3,100	3,800
410-2126-533.46-03 REPAIRS/MAINT-VEHICLES	15,330	20,973	20,973	7,982
410-2126-533.46-06 REPAIRS/MAINT-COMPUTER HARDWARE	13,782	16,926	16,926	9,786
410-2126-533.46-07 UTILITY LINE	100,109	56,000	56,000	51,166
410-2126-533.49-05 LICENSES & TAXES	200	-	-	5,282
410-2126-533.51-00 OFFICE SUPPLIES	491	650	650	500
410-2126-533.52-01 OPERATING SUPPLIES MISC.	201,506	175,000	175,000	120,000
410-2126-533.52-03 GASOLINE & OIL	24,021	18,878	18,878	12,555
410-2126-533.52-04 UNIFORMS & ACCESSORIES	3,569	3,876	3,876	3,860
410-2126-533.54-01 DUES & SUBSCRIPTIONS	25	-	-	150
410-2126-533.54-02 SEMINARS & COURSES	1,374	1,173	1,173	1,356
TOTAL MATERIAL SERVICES	<u>438,322</u>	<u>410,889</u>	<u>410,889</u>	<u>263,097</u>
410-2126-533.63-00 IMPROVEMENTS O/T BUILDING	-	-	-	4,050
410-2126-533.64-00 MACHINERY & EQUIPMENT	-	196,100	196,100	51,400
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>196,100</u>	<u>196,100</u>	<u>55,450</u>
TOTAL DISTRIBUTION DIVISION	<u>820,892</u>	<u>1,084,983</u>	<u>1,036,789</u>	<u>735,743</u>

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
UTILITIES OPERATING FUND
COLLECTION DIVISION EXPENSES**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
410-2127-535.12-00 SALARIES REGULAR	230,897	263,455	213,556	263,709
410-2127-535.14-00 SALARIES OVERTIME 1.5	30,395	10,141	10,141	8,296
410-2127-535.21-00 FICA TAXES	18,717	20,930	18,939	18,691
410-2127-535.22-00 RETIREMENT CONTRIBUTION	47,369	54,582	49,390	59,401
410-2127-535.23-00 EMPLOYEE GROUP INSURANCE	51,669	58,089	52,617	62,675
410-2127-535.24-00 WORKERS COMP INSURANCE	4,764	5,408	4,924	12,552
410-2127-535.25-00 UNEMPLOYMENT COMPENSATION	-	274	248	274
TOTAL PERSONAL SERVICES	383,811	412,879	349,815	425,598
410-2127-535.31-01 PROFESSIONAL SERVICE MISC.	826	-	-	-
410-2127-535.31-04 ENGINEERING	23,909	83,214	83,214	-
410-2127-535.31-06 MEDICAL	710	1,200	1,200	600
410-2127-535.34-01 CONTRACTUAL SVCS MISC.	3,071	4,500	54,500	83,000
410-2127-535.34-02 LAWN MAINTENANCE	1,380	1,000	1,000	-
410-2127-535.34-08 PERSONNEL	-	-	-	-
410-2127-535.40-00 TRAVEL EXPENSES	1,749	1,522	1,522	900
410-2127-535.41-02 TELEPHONE	13,218	25,000	25,000	20,000
410-2127-535.41-03 RADIO	167	425	425	425
410-2127-535.41-04 INTERNET SERVICES	1,621	-	-	-
410-2127-535.41-05 COMMUNICATIONS/FREIGHT-POSTAGE	6	600	600	200
410-2127-535.43-00 UTILITY SERVICES	73,584	62,834	62,834	62,834
410-2127-535.44-00 RENTALS AND LEASES	-	1,000	5,000	3,048
410-2127-535.45-00 GENERAL INSURANCE	66,212	55,899	55,899	44,453
410-2127-535.46-01 REPAIRS & MAINTENANCE MISC.	3,137	4,500	4,500	1,200
410-2127-535.46-02 REPAIRS/MAINT-EQUIPMENT	8,729	6,000	6,000	4,000
410-2127-535.46-03 REPAIRS/MAINT-VEHICLES	53,130	40,000	55,000	49,965
410-2127-535.46-04 REPAIRS/MAINT-LIFT STATIONS	39,643	40,000	40,000	58,963
410-2127-535.46-06 REPAIRS/MAINT-COMPUTER HARDWARE	9,188	11,329	11,329	6,661
410-2127-535.46-07 UTILITY LINE	431,901	20,000	40,000	42,195
410-2127-535.46-10 BUILDING	5,185	4,313	4,313	9,767
410-2127-535.47-01 PRINTING & BINDING	-	250	250	100
410-2127-535.49-05 LICENSES & TAXES	400	250	250	450
410-2127-535.51-00 OFFICE SUPPLIES	170	300	300	150
410-2127-535.52-01 OPERATING SUPPLIES MISC.	15,537	10,000	10,000	10,000
410-2127-535.52-02 CHEMICALS	434	-	-	-
410-2127-535.52-03 GASOLINE & OIL	38,257	40,309	40,309	21,000
410-2127-535.52-04 UNIFORMS & ACCESSORIES	3,371	3,975	3,975	2,316
410-2127-535.54-01 DUES AND SUBSCRIPTIONS	25	100	100	486
410-2127-535.54-02 SEMINARS & COURSES	1,077	1,173	1,173	678
TOTAL MATERIAL SERVICES	796,637	419,693	508,693	423,391
410-2127-535.64-00 MACHINERY & EQUIPMENT	-	-	87,490	341,514
TOTAL CAPITAL OUTLAY	-	-	87,490	341,514
TOTAL COLLECTION DIVISION	1,180,448	832,572	945,998	1,190,503

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
UTILITIES OPERATING FUND
ENVIRONMENTAL SERVICES DIVISION EXPENSES**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
410-2132-537.12-00 SALARIES REGULAR	134,182	142,489	117,737	126,443
410-2132-537.14-00 SALARIES OVERTIME 1.5	6,763	1,292	1,292	358
410-2132-537.21-00 FICA TAXES	9,576	10,999	9,105	8,705
410-2132-537.22-00 RETIREMENT CONTRIBUTION	25,066	28,684	23,746	28,436
410-2132-537.23-00 EMPLOYEE GROUP INSURANCE	17,571	19,958	19,890	27,451
410-2132-537.24-00 WORKERS COMP INSURANCE	676	367	307	3,680
410-2132-537.25-00 UNEMPLOYMENT COMPENSATION	-	144	119	144
TOTAL PERSONAL SERVICES	<u>193,834</u>	<u>203,933</u>	<u>172,196</u>	<u>195,217</u>
410-2132-537.31-06 MEDICAL	85	200	200	200
410-2132-537.34-01 CONTRACTUAL SVCS MISC.	3,047	6,000	6,000	6,800
410-2132-537.40-00 TRAVEL EXPENSES	126	1,496	1,496	1,350
410-2132-537.41-02 COMMUNICATIONS/FREIGHT-PHONE	551	500	500	500
410-2132-537.41-03 RADIO	23	-	-	-
410-2132-537.41-04 INTERNET	106	-	-	-
410-2132-537.41-05 POSTAGE	3,169	4,430	4,430	3,000
410-2132-537.46-02 REPAIRS/MAINT-EQUIPMENT	91	200	200	500
410-2132-537.46-03 VEHICLES	1,878	3,000	3,000	2,658
410-2132-537.46-05 COMPUTER SOFTWARE	471	1,750	1,750	750
410-2132-537.46-06 COMPUTER HARDWARE	14,081	18,489	18,489	9,786
410-2132-537.47-01 PRINTING & BINDING	2,288	1,650	1,650	1,650
410-2132-537.48-01 PROMOTIONAL-ADVERTISEMENTS	-	3,000	3,000	3,000
410-2132-537.48-02 PROMOTIONAL-PROMOTIONAL ITEMS	-	5,800	5,800	14,000
410-2132-537.49-05 LICENSES & TAXES	-	350	350	350
410-2132-537.51-00 OFFICE SUPPLIES	2,485	2,500	2,500	1,000
410-2132-537.52-01 OPERATING SUPPLIES-MISCELLANEOUS	6,443	500	500	2,000
410-2132-537.52-03 GASOLINE & OIL	2,367	1,800	1,800	1,500
410-2132-537.52-04 UNIFORMS & ACCESSORIES	1,225	850	850	1,158
410-2132-537.54-01 DUES AND SUBSCRIPTIONS	-	255	255	255
410-2132-537.54-02 SEMINARS & COURSES	1,605	1,290	1,290	1,017
TOTAL MATERIAL SERVICES	<u>40,041</u>	<u>54,060</u>	<u>54,060</u>	<u>51,474</u>
TOTAL ENVIRONMENTAL SERVICES DIVISION	<u>233,875</u>	<u>257,993</u>	<u>226,256</u>	<u>246,691</u>

**CITY OF WINTER GARDEN
 FY 2009/2010 BUDGET
 UTILITIES OPERATING FUND EXPENSES
 DEPRECIATION**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
410-2190-536.59-01 DEPRECIATION BUILDING	114,592	-	-	-
410-2190-536.59-02 DEPRECIATION IMPROVEMENTS	1,753,483	-	-	-
410-2190-536.59-03 DEPRECIATION EQUIPMENT	135,043	-	-	-
TOTAL MATERIAL SERVICES	2,003,118	-	-	-
TOTAL DEPRECIATION	2,003,118	-	-	-
TOTAL UTILITIES OPERATING FUND	8,783,775	9,420,944	10,196,267	11,018,410

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
UTILITIES IMPACT FEES FUND REVENUES**

	<u>2008 ACTUAL</u>	<u>2009 ORIGINAL BUDGET</u>	<u>2009 REVISED BUDGET</u>	<u>2010 ADOPTED BUDGET</u>
411-2117-334.31-00 STATE GRANTS-WATER SUPPLY SYSTEM	130,528	-	-	-
TOTAL INTERGOVERNMENTAL	130,528	-	-	-
411-2116-361.10-00 INTEREST	1,033,371	962,904	700,000	321,500
411-2116-361.30-00 INCR (DECR) IN FV OF INVST	39,521	-	133,694	-
411-2116-367.00-00 GAIN ON SALE OF INVEST	271,088	-	213,288	-
TOTAL INVESTMENTS	1,343,980	962,904	1,046,982	321,500
411-2116-363.23-01 IMPACT FEES-WATER SERVICE	563,631	711,732	311,732	202,663
411-2116-363.23-02 IMPACT FEES-WASTEWATER SERVICE	614,472	735,800	335,800	228,444
411-2116-366.00-00 CONTRIBUTIONS	67,238	-	-	-
411-2117-366.00-00 CONTRIBUTIONS	85,978	-	78,949	-
411-2117-369.90-00 OTHER MISCELLANEOUS REVENUES	351,200	-	53,197	-
TOTAL MISCELLANEOUS REVENUES	1,682,519	1,447,532	779,678	431,107
411-2116-389.99-16 USE OF FUND BALANCE-WATER	-	-	-	1,472,690
411-2116-389.99-17 USE OF FUND BALANCE-WASTEWATER	-	2,845,663	13,849,652	525,755
TOTAL NON-OPERATING REVENUES	-	2,845,663	13,849,652	1,998,445
TOTAL UTILITIES IMPACT FEES FUND	3,157,027	5,256,099	15,676,312	2,751,052

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
UTILITIES IMPACT FEE FUND EXPENSES**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
<u>WATER DIVISION</u>				
411-2116-517.72-00 INTEREST	47,709	48,586	48,586	43,853
TOTAL DEBT SERVICE	47,709	48,586	48,586	43,853
411-2116-590.90-00 TRANSFER TO FUND BALANCE	-	248,146	(248,445)	-
TOTAL NON-OPERATING EXPENSES	-	248,146	(248,445)	-
TOTAL WATER DIVISION	47,709	296,732	(199,859)	43,853
<u>WASTEWATER DIVISION</u>				
411-2117-535.63-00 IMPROV OTHER THAN BUILDING	-	3,900,000	9,112,819	-
TOTAL CAPITAL OUTLAY	-	3,900,000	9,112,819	-
411-2117-517.72-00 INTEREST	303,335	306,367	306,367	276,999
TOTAL DEBT SERVICE	303,335	306,367	306,367	276,999
TOTAL WASTEWATER DIVISION	303,335	4,206,367	9,419,186	276,999
<u>DISTRIBUTION DIVISION</u>				
411-2126-533.63-00 IMPROV OTHER THAN BUILDING	-	415,000	946,291	1,953,000
TOTAL CAPITAL OUTLAY	-	415,000	946,291	1,953,000
TOTAL DISTRIBUTION DIVISION	-	415,000	946,291	1,953,000
<u>COLLECTION DIVISION</u>				
411-2127-535.49-10 BAD DEBT EXPENSE	6,665	-	-	-
411-2127-535.63-00 IMPROV OTHER THAN BUILDING	-	338,000	5,510,694	477,200
TOTAL CAPITAL OUTLAY	6,665	338,000	5,510,694	477,200
TOTAL COLLECTION DIVISION	6,665	338,000	5,510,694	477,200
TOTAL UTILITIES IMPACT FEES FUND	357,709	5,256,099	15,676,312	2,751,052

**CITY OF WINTER GARDEN
 FY 2009/2010 BUDGET
 UTILITIES RENEWAL AND REPLACEMENT FUND REVENUES**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
412-2116-361.10-00 INTEREST	130	9,050	9,050	65,900
TOTAL INVESTMENTS	130	9,050	9,050	65,900
412-2116-381.41-00 INTERFUND TRANSFER	-	-	700,000	4,339,797
412-2116-389.99-99 USE OF FUND BALANCE	-	130,400	7,132	-
TOTAL NON-OPERATING REVENUES	-	130,400	707,132	4,339,797
TOTAL UTILITIES RENEWAL AND REPLACEMENT FUND	130	139,450	716,182	4,405,697

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
UTILITIES RENEWAL AND REPLACEMENT FUND EXPENSES**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
<u>WATER DIVISION</u>				
412-2116-533.63-00 IMPROV OTHER THAN BUILDING	-	55,000	55,000	-
TOTAL CAPITAL OUTLAY	-	55,000	55,000	-
TOTAL WATER DIVISION	-	55,000	55,000	-
<u>WASTEWATER DIVISION</u>				
412-2117-535.63-00 IMPROV OTHER THAN BUILDING	-	64,450	64,450	41,034
TOTAL CAPITAL OUTLAY	-	64,450	64,450	41,034
TOTAL WASTEWATER DIVISION	-	64,450	64,450	41,034
<u>DISTRIBUTION DIVISION</u>				
412-2126-533.63-00 IMPROV OTHER THAN BUILDING	-	-	18,750	1,731,000
TOTAL CAPITAL OUTLAY	-	-	18,750	1,731,000
TOTAL DISTRIBUTION DIVISION	-	-	18,750	1,731,000
<u>COLLECTION DIVISION</u>				
412-2127-535.63-00 IMPROV OTHER THAN BUILDING	-	20,000	577,982	2,633,663
TOTAL CAPITAL OUTLAY	-	20,000	577,982	2,633,663
TOTAL COLLECTION DIVISION	-	20,000	577,982	2,633,663
TOTAL UTILITIES RENEWAL & REPLACEMENT FUND	-	139,450	716,182	4,405,697

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
STORMWATER OPERATING FUND REVENUES**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
420-2618-343.90-01 STORMWATER	1,168,131	1,186,605	1,186,605	1,303,954
420-2618-343.90-02 TV UTILITY LINES	125,836	200,000	150,000	21,000
TOTAL SERVICE CHARGE	1,293,967	1,386,605	1,336,605	1,324,954
420-2618-361.10-00 INTEREST	1,860	1,200	1,200	1,419
TOTAL INVESTMENTS	1,860	1,200	1,200	1,419
420-2618-366.00-00 CONTRIBUTIONS	-	-	39,125	-
TOTAL OTHER REVENUES	-	-	39,125	-
420-2618-389.99-99 USE OF FUND BALANCE	-	-	1,003,569	-
TOTAL NON-OPERATING REVENUES	-	-	1,003,569	-
TOTAL STORMWATER OPERATING FUND	1,295,827	1,387,805	2,380,499	1,326,373



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**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
STORMWATER OPERATING FUND EXPENSES**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
420-2618-538.12-00 SALARIES REGULAR	204,636	140,717	140,717	123,698
420-2618-538.14-00 SALARIES OVERTIME 1.5	16,552	4,734	4,734	3,937
420-2618-538.21-00 FICA TAXES	15,932	11,127	11,127	8,544
420-2618-538.22-00 RETIREMENT CONTRIBUTION	39,127	29,017	29,017	26,977
420-2618-538.23-00 EMPLOYEE GROUP INSURANCE	37,490	26,553	26,553	27,525
420-2618-538.24-00 WORKERS COMP INSURANCE	10,654	8,100	8,100	9,733
420-2618-538.25-00 UNEMPLOYMENT COMPENSATION	-	145	145	145
TOTAL PERSONAL SERVICES	324,391	220,393	220,393	200,559
420-2618-538.31-01 MISCELLANEOUS PROFESSIONAL SVCS	640	-	-	139
420-2618-538.31-02 LEGAL	-	-	-	-
420-2618-538.31-04 ENGINEERING	3,401	4,000	17,100	13,000
420-2618-538.31-06 MEDICAL	106	200	200	200
420-2618-538.32-00 ACCOUNTING AND AUDIT	2,300	5,300	5,300	2,091
420-2618-538.34-01 CONTRACTUAL SVCS MISC.	5,080	203,000	139,900	45,000
420-2618-538.34-12 TIPPING FEES	5,446	7,500	7,500	9,166
420-2618-538.40-00 TRAVEL	874	1,000	1,000	900
420-2618-538.41-02 TELEPHONE SERVICES	725	600	600	600
420-2618-538.41-03 RADIO	68	200	200	200
420-2618-538.43-00 WATER/SEWER UTILITIES	2,356	3,000	3,000	2,000
420-2618-538.44-00 RENTALS AND LEASES	2,339	146,933	-	-
420-2618-538.45-00 GENERAL INSURANCE	26,351	253	253	325
420-2618-538.46-01 REPAIRS & MAINTENANCE MISC.	3,013	3,000	3,000	3,000
420-2618-538.46-02 REPAIRS/MAINT-EQUIPMENT	37,368	24,000	24,000	9,800
420-2618-538.46-03 REPAIRS/MAINT-VEHICLES	25,477	20,629	20,629	27,816
420-2618-538.46-05 REPAIRS/MAINT-COMPUTER SOFTWARE	-	2,000	2,000	1,000
420-2618-538.46-06 REPAIRS/MAINT-COMPUTER HARDWARE	4,594	5,596	5,596	-
420-2618-538.46-07 REPAIRS/MAINT-UTILITY LINES	4,742	2,000	2,000	4,500
420-2618-538.49-01 OT CHARGES & PAYMENTS MISC.	-	10	10	-
420-2618-538.49-02 MANAGEMENT FEES	131,241	114,764	114,764	135,487
420-2618-538.49-05 LICENSES & TAXES	2,012	2,000	2,000	3,000
420-2618-538.49-10 BAD DEBT EXPENSE	38,913	-	-	-
420-2618-538.51-00 OFFICE SUPPLIES	-	500	500	100
420-2618-538.52-01 OPERATING SUPPLIES MISC.	10,029	10,000	10,000	5,000
420-2618-538.52-02 CHEMICALS	1,561	2,000	2,000	1,000
420-2618-538.52-03 GASOLINE & OIL	14,675	16,978	16,978	10,500
420-2618-538.52-04 UNIFORMS	2,212	1,800	1,800	772
420-2618-538.54-01 MEMBERSHIP DUES	654	600	600	300
420-2618-538.54-02 SEMINARS AND COURSES	1,035	1,000	1,000	678
TOTAL MATERIAL SERVICES	327,212	578,863	381,930	276,574
420-2618-538.63-00 CAPITAL IMPROVEMENTS	-	60,000	873,707	328,500
420-2618-538.64-00 MACHINERY & EQUIPMENT	-	-	375,920	-

	TOTAL CAPITAL OUTLAY	-	60,000	1,249,627	328,500
420-2618-517.72-00	INTEREST	612	2,429	2,429	14,492
	TOTAL DEBT SERVICE	612	2,429	2,429	14,492
420-2690-538.59-02	DEPRECIATION IMPROVEMENTS	209,556	-	-	-
420-2690-538.59-03	DEPRECIATION EQUIPMENT	50,416	-	-	-
	TOTAL DEPRECIATION	259,972	-	-	-
420-2618-590.90-00	TRANSFER TO FUND BALANCE	-	526,120	526,120	506,248
	TOTAL OTHER SOURCES	-	526,120	526,120	506,248
	TOTAL STORMWATER OPERATING FUND	912,187	1,387,805	2,380,499	1,326,373

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
SOLID WASTE OPERATING FUND REVENUES**

	<u>2008 ACTUAL</u>	<u>2009 ORIGINAL BUDGET</u>	<u>2009 REVISED BUDGET</u>	<u>2010 ADOPTED BUDGET</u>
430-3134-343.41-01 RESIDENTIAL	2,330,498	2,585,543	2,585,543	2,621,342
430-3134-343.41-02 COMMERCIAL	1,371,693	1,115,666	1,115,666	1,426,165
430-3134-343.41-03 COMMERCIAL RECYCLING	33,400	38,250	20,000	17,500
430-3134-343.41-04 EXTRA CHARGES	1,559	1,917	1,917	5,500
430-3134-343.42-01 RESIDENTIAL	1	28	28	28
430-3134-343.42-02 COMMERCIAL	-	-	-	-
430-3134-343.42-03 RECYCLE BINS FEE	33,400	37,500	20,000	17,500
TOTAL SERVICE CHARGES	3,770,551	3,778,904	3,743,154	4,088,035
430-3134-361.10-00 INTEREST	(17,022)	16,200	-	271
TOTAL INVESTMENTS	(17,022)	16,200	-	271
430-3134-364.00-00 DISPOSITION OF FIXED ASSETS	(17,007)	-	-	-
430-3134-365.00-00 SALE OF SURPLUS MATERIALS/SCRAP	4,444	-	-	1,500
TOTAL MISCELLANEOUS REVENUES	(12,563)	-	-	1,500
TOTAL SOLID WASTE OPERATING FUND REVENUES	<u>3,740,966</u>	<u>3,795,104</u>	<u>3,743,154</u>	<u>4,089,806</u>



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**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
SOLID WASTE OPERATING FUND
SANITATION DIVISION EXPENSES**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
430-3134-534.12-00 SALARIES REGULAR	563,416	589,504	586,504	590,574
430-3134-534.14-00 SALARIES OVERTIME 1.5	73,788	53,500	53,500	53,500
430-3134-534.21-00 FICA TAXES	45,632	49,333	49,333	42,942
430-3134-534.22-00 RETIREMENT CONTRIBUTION	113,963	128,653	128,653	132,556
430-3134-534.23-00 EMPLOYEE GROUP INSURANCE	127,204	133,644	133,644	130,282
430-3134-534.24-00 WORKERS COMP INSURANCE	51,562	65,179	65,179	70,211
430-3134-534.25-00 UNEMPLOYMENT COMPENSATION	15,073	645	3,645	645
TOTAL PERSONAL SERVICES	990,638	1,020,458	1,020,458	1,020,710
430-3134-534.31-01 PROFESSIONAL SERVICE MISC.	-	35,000	35,000	182
430-3134-534.31-02 LEGAL	3,105	75	75	500
430-3134-534.31-06 MEDICAL	2,860	3,000	3,000	1,300
430-3134-534.32-00 ACCOUNTING AND AUDIT	3,000	3,100	3,100	2,727
430-3134-534.34-01 CONTRACTUAL SVCS MISC.	94	-	-	300
430-3134-534.34-05 COMPUTER TRAINING	-	-	-	-
430-3134-534.34-08 PERSONNEL	89,495	65,000	79,000	98,924
430-3134-534.34-12 TIPPING FEES	815,843	830,598	830,598	974,444
430-3134-534.41-02 TELEPHONE	1,461	-	-	2,100
430-3134-534.41-03 RADIO	319	200	200	250
430-3134-534.41-04 INTERNET SERVICES	689	-	-	500
430-3134-534.41-05 POSTAGE	24	-	-	-
430-3134-534.43-00 UTILITIES	-	3,000	3,000	-
430-3134-534.44-00 RENTALS & LEASES	10,953	-	-	5,310
430-3134-534.45-00 GENERAL INSURANCE	39,422	20,168	20,168	26,122
430-3134-534.46-01 REPAIRS & MAINTENANCE MISC.	9	-	-	300
430-3134-534.46-02 REPAIRS/MAINT-EQUIPMENT	7,830	3,000	3,000	3,000
430-3134-534.46-03 REPAIRS/MAINT-VEHICLES	252,110	140,500	253,500	259,503
430-3134-534.46-06 REPAIRS/MAINT-COMPUTER HARDWARE	4,594	6,096	6,096	7,350
430-3134-534.46-10 BUILDING	10,343	6,813	6,813	16,660
430-3134-534.47-01 PRINTING & BINDING MISC.	461	1,000	1,000	500
430-3134-534.48-00 ADVERTISING	536	-	-	-
430-3134-534.48-01 PROMOTIONAL-ADVERTISEMENTS	-	700	700	1,300
430-3134-534.49-02 MANAGEMENT FEES	491,805	397,771	397,771	468,312
430-3134-534.49-05 LICENSES & TAXES	35	200	200	200
430-3134-534.49-10 BAD DEBT EXPENSE	20,103	-	-	-
430-3134-534.51-00 OFFICE SUPPLIES	749	-	-	-
430-3134-534.52-01 OPERATING SUPPLIES MISC.	97,637	72,200	107,200	74,000
430-3134-534.52-02 CHEMICALS	3,594	2,500	2,500	2,500
430-3134-534.52-03 GAS & OIL	203,634	279,605	279,605	125,000
430-3134-534.52-04 UNIFORMS AND ACCESSORIES	10,676	12,000	12,000	7,448
430-3134-534.54-01 DUES & SUBSCRIPTIONS	-	-	-	100
430-3134-534.54-02 SEMINARS AND COURSES	-	300	300	300
430-3134-534.54-03 EDUCATION REIMBURSEMENT	-	-	-	-

	TOTAL MATERIAL SERVICES	2,071,381	1,882,826	2,044,826	2,079,132
430-3134-534.64-00	MACHINERY & EQUIPMENT	-	384,109	384,109	374,218
	TOTAL CAPITAL OUTLAY	-	384,109	384,109	374,218
430-3134-590.90-00	TRANSFER TO FUND BALANCE	-	476,758	262,808	615,746
	TOTAL NON-OPERATING EXPENSE	-	476,758	262,808	615,746
	TOTAL SANITATION DIVISION	3,062,019	3,764,151	3,712,201	4,089,806

**CITY OF WINTER GARDEN
 FY 2009/2010 BUDGET
 SOLID WASTE OPERATING FUND
 RECYCLING DIVISION EXPENSES**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
430-3136-534.45-00 GENERAL INSURANCE	356	29,940	29,940	-
430-3136-534.46-03 VEHICLES	947	1,013	1,013	-
430-3136-534.52-01 OPERATING SUPPLIES MISC.	-	-	-	-
430-3136-534.52-03 GASOLINE & OIL	-	-	-	-
TOTAL MATERIAL SERVICES	1,303	30,953	30,953	-
TOTAL RECYCLING DIVISION	1,303	30,953	30,953	-

**CITY OF WINTER GARDEN
 FY 2009/2010 BUDGET
 SOLID WASTE OPERATING FUND EXPENSES
 DEPRECIATION**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
430-3190-534.59-91 DEPRECIATION BUILDING	31,441	-	-	-
430-3190-534.59-92 DEPRECIATION IMPROVEMENTS	14,944	-	-	-
430-3190-534.59-93 DEPRECIATION EQUIPMENT	158,457	-	-	-
TOTAL MATERIAL SERVICES	204,842	-	-	-
TOTAL DEPRECIATION	204,842	-	-	-
TOTAL SOLID WASTE OPERATING FUND	3,268,164	3,795,104	3,743,154	4,089,806

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
TRAILER CITY FUND REVENUES**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
450-3657-361.10-00 INTEREST	2,965	3,300	750	448
TOTAL INVESTMENTS	2,965	3,300	750	448
450-3657-362.45-00 RENTALS	213,328	216,576	216,576	216,576
TOTAL SERVICE CHARGES	213,328	216,576	216,576	216,576
450-3657-364.00-00 DISPOSITION/FIXED ASSETS	(11,466)	-	-	-
450-3657-365.00-00 SALE OF SURPLUS MATERIALS/SCRAP	-	-	-	-
450-3657-369.90-00 OTHER MISC REVENUES	970	200	610	200
450-3657-369.91-00 COIN LAUNDRY SERVICE	3,397	3,504	3,504	3,094
TOTAL OTHER REVENUES	(7,099)	3,704	4,114	3,294
450-3657-389.99-99 USE OF FUND BALANCE	-	-	46,640	-
TOTAL NON-OPERATING REVENUES	-	-	46,640	-
TOTAL TRAILER CITY FUND	209,194	223,580	268,080	220,318

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
TRAILER CITY FUND EXPENSES**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
450-3657-539.12-00 SALARIES REGULAR	72,167	70,203	70,203	73,299
450-3657-539.14-00 OVERTIME	451	1,499	1,499	1,499
450-3657-539.21-00 FICA TAXES	5,321	5,485	5,485	5,610
450-3657-539.22-00 RETIREMENT CONTRIBUTION	12,651	14,305	14,305	16,573
450-3657-539.23-00 EMPLOYEE GROUP INSURANCE	11,976	11,341	11,341	12,504
450-3657-539.24-00 WORKERS COMP INSURANCE	2,734	3,025	3,025	3,247
450-3657-539.25-00 UNEMPLOYMENT COMPENSATION	-	72	72	72
TOTAL PERSONAL EXPENSES	<u>105,300</u>	<u>105,930</u>	<u>105,930</u>	<u>112,804</u>
450-3657-539.31-01 PROFESSIONAL SERVICE MISC.	-	500	500	103
450-3657-539.31-02 LEGAL	485	2,000	2,000	2,000
450-3657-539.31-06 MEDICAL	-	-	-	-
450-3657-539.32-00 ACCOUNTING AND AUDIT	1,800	1,800	1,800	1,545
450-3657-539.34-01 CONTRACTUAL SVCS MISC.	1,101	1,000	5,000	1,000
450-3657-539.34-02 LAWN MAINTENANCE	-	-	-	-
450-3657-539.41-02 TELEPHONE	1,471	1,500	1,500	1,500
450-3657-539.41-04 INTERNET	1,095	-	-	-
450-3657-539.41-05 POSTAGE	53	-	-	-
450-3657-539.43-00 UTILITY SERVICES	6,735	6,000	6,000	7,100
450-3657-539.45-00 GENERAL INSURANCE	2,295	1,785	1,785	1,327
450-3657-539.46-02 REPAIRS/MAINT-EQUIPMENT	521	1,000	1,000	1,000
450-3657-539.46-03 REPAIRS/MAINT-VEHICLES	2,302	1,255	1,255	663
450-3657-539.46-06 REPAIRS/MAINT-HARDWARE	4,795	5,596	4,596	3,425
450-3657-539.46-10 REPAIRS/MAINT-BUILDING	565	5,000	5,000	5,000
450-3657-539.49-01 MISCELLANEOUS OTHER CHARGES	170	1,000	-	1,000
450-3657-539.49-02 MANAGEMENT FEES	14,881	11,812	11,812	9,894
450-3657-539.49-05 LICENSES & TAXES	31,780	35,000	33,000	35,000
450-3657-539.49-10 BAD DEBT EXPENSE	-	-	-	-
450-3657-539.51-00 OFFICE SUPPLIES	321	200	200	200
450-3657-539.52-01 OPERATING SUPPLIES MISC.	1,877	2,000	2,000	2,000
450-3657-539.52-03 GASOLINE & OIL	2,837	800	800	800
450-3657-539.52-04 UNIFORMS & ACCESSORIES	690	400	400	400
450-3657-539.54-01 MEMBERSHIP DUES	-	-	-	-
450-3657-539.54-02 SEMINARS AND COURSES	-	-	-	-
TOTAL MATERIAL EXPENSES	<u>75,774</u>	<u>78,648</u>	<u>78,648</u>	<u>73,957</u>
450-3657-539.62-00 BUILDING	-	-	30,000	4,200
450-3657-539.63-00 IMPROV OTHER THAN BUILDING	-	-	-	10,000
450-3657-539.64-00 MACHINERY AND EQUIPMENT	-	-	14,500	-
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>-</u>	<u>44,500</u>	<u>14,200</u>
450-3657-539.82-00 AIDS TO PRIVATE ORGANIZATIONS	75	-	-	-
TOTAL GRANTS AND AIDS	<u>75</u>	<u>-</u>	<u>-</u>	<u>-</u>
450-3657-590.90-00 TRANSFER TO FUND BALANCE	-	39,002	39,002	19,357
TOTAL OTHER SOURCES	<u>-</u>	<u>39,002</u>	<u>39,002</u>	<u>19,357</u>
450-3690-539.59-91 DEPRECIATION BUILDING	2,554	-	-	-
450-3690-539.59-92 DEPRECIATION IMPROVEMENTS	9,055	-	-	-
450-3690-539.59-93 DEPRECIATION EQUIPMENT	2,968	-	-	-
TOTAL DEPRECIATION AND AMORT	<u>14,577</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL TRAILER CITY FUND	<u>195,726</u>	<u>223,580</u>	<u>268,080</u>	<u>220,318</u>



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WINTER GARDEN

FIDUCIARY FUNDS



FIDUCIARY FUNDS

Fiduciary Funds are types of funds that the government acts as a trustee or agent on behalf of another party. Following is a list of the City of Winter Garden Fiduciary Funds:

**General Employee Pension Fund
Firefighter and Police Officer Pension Fund**

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
GENERAL EMPLOYEE PENSION FUND REVENUES**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
610-0000-361.10-00 INTEREST	268,351	275,854	275,854	289,574
610-0000-361.20-00 DIVIDENDS	219,720	125,616	125,616	211,237
610-0000-361.30-00 INCREASE IN FAIR VALUE OF INVEST	(2,073,102)	541,958	541,958	159,153
610-0000-367.00-00 GAIN ON THE SALE OF INVESTMENTS	(3,121)	167,715	167,715	220,831
TOTAL INVESTMENTS	(1,588,152)	1,111,143	1,111,143	880,795
610-0000-368.00-00 RETIREMENT CONTRIBUTIONS	1,224,708	1,455,529	1,455,529	1,613,339
610-0000-369.90-00 OTHER MISCELLANEOUS REVENUES	1,922	-	-	4,515
TOTAL OTHER REVENUES	1,226,630	1,455,529	1,455,529	1,617,854
TOTAL GENERAL EMPLOYEE PENSION FUND	(361,522)	2,566,672	2,566,672	2,498,649

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
GENERAL EMPLOYEE PENSION FUND EXPENDITURES**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
610-0000-513.31-01 PROF SVCS MISC.	21,493	17,000	17,000	22,850
610-0000-513.31-02 LEGAL	5,078	8,448	8,448	7,479
610-0000-513.31-03 INVESTMENT COUNSEL	96,670	85,590	85,590	103,972
610-0000-513.34-01 CONTRACT SVCS MISC	9,636	14,645	14,645	14,207
610-0000-513.40-01 TRAVEL AND PER DIEM	-	-	-	819
610-0000-513.45-00 INSURANCE	4,921	5,125	5,125	4,920
610-0000-513.54-01 DUES AND SUBSCRIPTIONS	-	-	-	600
610-0000-513.54-02 SEMINARS AND COURSES	-	-	-	400
610-0000-518.36-00 PENSION BENEFITS	<u>1,330,334</u>	<u>490,448</u>	<u>490,448</u>	<u>659,754</u>
TOTAL MATERIAL SERVICES	<u>1,468,132</u>	<u>621,256</u>	<u>621,256</u>	<u>815,001</u>
610-0000-590.90-00 TRANSFER TO FUND BALANCE	-	<u>1,945,416</u>	<u>1,945,416</u>	<u>1,683,648</u>
TOTAL NON-OPERATING EXPENSES	-	<u>1,945,416</u>	<u>1,945,416</u>	<u>1,683,648</u>
TOTAL GENERAL EMPLOYEE PENSION FUND	<u>1,468,132</u>	<u>2,566,672</u>	<u>2,566,672</u>	<u>2,498,649</u>

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
FIREFIGHTER'S AND POLICE OFFICER'S PENSION FUND REVENUES**

	<u>2008 ACTUAL</u>	<u>2009 ORIGINAL BUDGET</u>	<u>2009 REVISED BUDGET</u>	<u>2010 ADOPTED BUDGET</u>
620-0000-312.51-00 FIRE INSURANCE PREMIUM	190,908	110,000	110,000	204,728
620-0000-312.52-00 CASUALTY INS PREMIUM TAX	184,508	200,000	200,000	200,000
TOTAL INTERGOVERNMENTAL	375,416	310,000	310,000	404,728
620-0000-361.10-00 INTEREST	353,972	195,272	195,272	274,759
620-0000-361.20-00 DIVIDENDS	260,613	183,393	183,393	249,025
620-0000-361.30-00 INCR ON FV OF INV	(2,370,051)	501,906	501,906	430,626
620-0000-367.00-00 GAIN ON SALE OF INVESTMENTS	24,693	376,416	376,416	167,742
TOTAL INVESTMENTS	(1,730,773)	1,256,987	1,256,987	1,122,152
620-0000-368.01-00 EMPLOYER CONTRIBUTIONS	1,230,347	1,595,962	1,595,962	1,379,187
620-0000-368.02-00 EMPLOYEE CONTRIBUTIONS	55,743	44,586	44,586	57,299
620-0000-369.90-00 OTHER	3,140	-	-	3,326
TOTAL OTHER REVENUES	1,289,230	1,640,548	1,640,548	1,439,812
TOTAL FIREFIGHTER'S AND POLICE OFFICER'S PENSION FUND	(66,127)	3,207,535	3,207,535	2,966,692

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
FIREFIGHTER'S AND POLICE OFFICER'S PENSION FUND EXPENDITURES**

	<u>2008</u> <u>ACTUAL</u>	<u>2009</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2009</u> <u>REVISED</u> <u>BUDGET</u>	<u>2010</u> <u>ADOPTED</u> <u>BUDGET</u>
620-0000-513.31-01 PROF SVCS MISC.	10,265	73,951	73,951	15,911
620-0000-513.31-02 LEGAL	9,016	11,290	11,290	9,016
620-0000-513.31-03 INVESTMENT COUNSEL	99,382	89,304	89,304	108,595
620-0000-513.34-01 CONTRACT SVCS MISC	7,922	9,476	9,476	8,729
620-0000-513.41-05	24	-	-	-
620-0000-513.45-00 GENERAL INSURANCE	4,295	6,351	6,351	4,703
620-0000-513.49-06 RTRMT CONTRB REFUNDED	6,517	2,353	2,353	9,004
620-0000-513.51-00 OFFICE SUPPLIES	103	300	300	207
620-0000-518.36-00 PENSION BENEFITS	<u>744,616</u>	<u>694,826</u>	<u>694,826</u>	<u>806,284</u>
TOTAL MATERIAL SERVICES	882,140	887,851	887,851	962,449
620-0000-590.90-00 TRANSFER TO FUND BALANCE	-	<u>2,319,684</u>	<u>2,319,684</u>	<u>2,004,243</u>
TOTAL NON-OPERATING EXPENSES	-	2,319,684	2,319,684	2,004,243
TOTAL FIREFIGHTER'S & POLICE OFFICER'S PENSION FUND	<u>882,140</u>	<u>3,207,535</u>	<u>3,207,535</u>	<u>2,966,692</u>



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WINTER GARDEN

CAPITAL OUTLAY



**FY 2009/10 BUDGET
ADOPTED CAPITAL EXPENDITURES**

		CATEGORY			
		LAND 61	BUILDING 62	BUILDING OTHER THAN 63	CAPITAL 64
GENERAL FUND					
Executive	Performance Management Software	-	-	-	40,000
Building Reserve	Interactive Voice Response Server	-	-	-	7,250
Utility Billing	Meter Reader Units (2)	-	-	-	9,610
Information Systems	Phone System Voice Router	-	-	-	13,379
	3550 Switches	-	-	-	11,600
	GBS Fiber Modules (10)	-	-	-	2,200
	Bladeservers (2)	-	-	-	11,000
	VM Ware licenses (1)	-	-	-	12,300
	ARCSDE - revised	-	-	-	5,015
	City EOC UPS Upgrade	-	-	-	16,500
	KVM Monitor - Communications Data Center	-	-	-	1,300
Police - Sworn	Laptops (10)	-	-	-	19,750
	Marked Vehicles- Fully Equipped (4)	-	-	-	116,680
	Unmarked Vehicle	-	-	-	21,000
Police - Comm.	Dispatch Consoles - moved out/4 yr plan at \$125,000 ea	-	-	-	100,000
Fire	Bunkroom Remodel - Station 24	-	7,500	-	-
	Remodel In-House - Station 23	-	2,400	-	-
	Insulation In-House - Station 24	-	1,600	-	-
	Zimek Vehicle/Decontamination Unit	-	-	-	54,000
Parks	Braddock Park Underdrains	-	-	36,610	-
	Farmers' Mkt Park and Fountain	-	-	500,000	-
	Aerator - Braddock Park Athletic fields	-	-	-	6,487
Tanner Hall	Tanner/Little Hall Roof	-	20,600	-	-
TOTAL - GENERAL FUND		-	32,100	536,610	448,071

**FY 2009/10 BUDGET
ADOPTED CAPITAL EXPENDITURES**

	CATEGORY			
	LAND 61	BUILDING 62	IMPROVEMENTS OTHER THAN BUILDING 63	CAPITAL 64
LOCAL OPTION GAS TAX FUND				
Street Resurfacing	-	-	197,000	-
Dillard St - Plant to Tilden (Design)	-	-	49,600	-
Dillard St - Tilden to Verna (Design)	-	-	26,900	-
Dillard St - Verna to Division (Design)	-	-	26,900	-
Vineland - SR50 to Palmetto (Design)	-	-	54,250	-
S Main St - South to Tremaine (Design)	-	-	20,000	-
Main St - Story to Vining (Design)	-	-	20,850	-
Streets - Alamo Falcon Mower				23,136
Traffic Striping Equipment	-	-	-	9,639
TOTAL - LOCAL OPTION GAS TAX FUND	-	-	395,500	32,775
IMPACT FEE FUND				
Police - Sworn				
Marked Vehicles- Fully Equipped (3)	-	-	-	98,022
Laptops (3)	-	-	-	5,925
RMS Software Licenses (3)	-	-	-	4,308
Portable Radios (3)	-	-	-	19,869
Tasers (3)	-	-	-	2,445
TOTAL - IMPACT FEE FUND	-	-	-	130,569
GENERALTRANSPORTATION IMPACT FEE FUND				
Plant Street R.O.W. - 9th to S.R. 429	1,500,000	-	-	-
E Plant Street - Segment 2	-	-	2,600,000	-
E Plant Street - Segment 3	-	-	1,500,000	-
Sessions Rd	-	-	2,425,000	-
Roper Rd East	-	-	100,000	-
TOTAL - GENERALTRANSPORTATION IMPACT FEE FUND	1,500,000	-	6,625,000	-

**FY 2009/10 BUDGET
ADOPTED CAPITAL EXPENDITURES**

		CATEGORY			
		IMPROVEMENTS OTHER THAN			
		LAND	BUILDING	BUILDING	CAPITAL
		61	62	63	64
UTILITIES FUND					
Administration	UPS (3)	-	-	11,300	-
	Interactive Voice Response Server -	-	-	-	7,250
	Maintenance Mgmt Software (shared cost)	-	-	-	126,000
Wastewater	Recycling Pump	-	-	13,000	-
	EMU Mixers (4)	-	-	41,034	-
Distribution	Main St - Story to Vining (Design)	-	-	4,050	-
	Fusion Machine HDPE pipe	-	-	-	48,000
	Electro Fusion Machine	-	-	-	3,400
Collection	Pump, Trailer mounted	-	-	-	36,514
	Vactor, Sewer Jet/ Vacuum Truck	-	-	-	305,000
TOTAL - UTILITIES FUND		-	-	69,384	526,164
UTILITIES IMPACT FEE FUND					
Distribution	Utility Relocates - SR50	-	-	179,200	-
	Sessions Rd Water Main	-	-	284,000	-
	Conserv II Pipe - CR 545 (Reuse)	-	-	1,300,000	-
	Dillard St - Plant to Tilden (Design)	-	-	7,750	-
	Dillard St - Tilden to Verna (Design)	-	-	4,400	-
	Dillard St - Verna to Division (Design)	-	-	4,400	-
	S Main St - South to Tremaine (Design)	-	-	3,750	-
	Vineland - SR50 to Palmetto (Design)	-	-	10,500	-
	Roper Rd East - Water	-	-	84,000	-
	Roper Rd East - Reuse (Design/Constrctn.)	-	-	75,000	-
Collection	Utility Relocates - SR50	-	-	288,400	-
	Sessions Rd Wastewater Main	-	-	162,500	-
	Vineland - SR50 to Palmetto (Design)	-	-	26,300	-
TOTAL - UTILITIES IMPACT FEE FUND		-	-	2,430,200	-

**FY 2009/10 BUDGET
ADOPTED CAPITAL EXPENDITURES**

		CATEGORY			
		LAND 61	BUILDING 62	IMPROVEMENTS OTHER THAN BUILDING 63	CAPITAL 64
UTILITIES RENEWAL & REPLACEMENT FUND					
Wastewater	EMU Mixers (4)	-	-	41,034	-
Distribution	Utility Relocates - SR50	-	-	1,731,000	-
Collection	Utility Relocates - SR50	-	-	2,602,500	-
	Dillard St - Plant to Tilden (Design)	-	-	10,625	-
	Dillard St - Tilden to Verna (Design)	-	-	5,750	-
	Dillard St - Verna to Division (Design)	-	-	5,750	-
	Main St - Story to Vining (Design)	-	-	4,875	-
	S Main St - South to Tremaine (Design)	-	-	4,163	-
TOTAL - UTILITIES RENEWAL & REPLACEMENT FUND		-	-	4,405,697	-
STORMWATER FUND					
	Coluso Dr	-	-	200,000	-
	Roper Dr	-	-	75,000	-
	Dillard St - Plant to Tilden (Design)	-	-	16,000	-
	Dillard St - Tilden to Verna (Design)	-	-	10,125	-
	Dillard St - Verna to Division (Design)	-	-	10,125	-
	Vineland - SR50 to Palmetto (Design)	-	-	7,500	-
	S Main St - South to Tremaine (Design)	-	-	5,000	-
	Main St - Story to Vining (Design)	-	-	4,750	-
TOTAL - STORMWATER FUND		-	-	328,500	-
SOLID WASTE FUND					
	Side Load Garbage Truck	-	-	-	175,240
	Rear Load Yard Trash Truck	-	-	-	198,978
TOTAL - SOLID WASTE FUND		-	-	-	374,218

**FY 2009/10 BUDGET
ADOPTED CAPITAL EXPENDITURES**

	CATEGORY			
	LAND 61	BUILDING 62	IMPROVEMENTS OTHER THAN BUILDING 63	CAPITAL 64
TRAILER CITY FUND				
Maintenance Building siding	-	4,200	-	-
Trailer City Drainage	-	-	10,000	-
TOTAL - TRAILER CITY FUND	-	4,200	10,000	-
TOTAL PROPOSED CAPITAL EXPENDITURES	1,500,000	36,300	14,800,891	1,511,797



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FIVE-YEAR CAPITAL IMPROVEMENT PLAN



**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
PROGRAM SUMMARY FOR RECOMMENDED MAJOR CAPITAL EXPENDITURES**

PROJECT NAME	SOURCE FUND	2010	2011	2012	2013	2014	Totals	
Performance Management Software	GF	EXECUTIVE	40,000	-	-	-	40,000	
Dispatch Consoles	GF	POLICE	100,000	100,000	100,000	100,000	500,000	
Zimek Vehicle / Decontamination Unit	GF	FIRE	54,000	-	-	-	54,000	
Fire Station 23 - Hennis Road	GF	FIRE	-	250,000	1,700,000	-	1,950,000	
Fire Engine - Station 23 (Hennis)	GF	FIRE	-	-	400,000	-	400,000	
Fire Engine - Station 24 (Palmetto)	GF	FIRE	-	-	-	517,500	517,500	
Public Services Complex	GF	PW ADMIN	-	-	-	1,785,375	1,785,375	
Farmers' Market - Park/Fountain	GF	PARKS AND REC	500,000	-	-	-	500,000	
Lulu Creek Trail	GF	PARKS AND REC	-	301,000	-	-	301,000	
Tucker Ranch purchase	GF	PARKS AND REC	-	2,400,000	-	-	2,400,000	
Braddock Park Underdrains	GF	PARKS AND REC	36,610	-	-	-	36,610	
Veterans Park Playground Upgrade	GF	PARKS AND REC	-	67,200	-	-	67,200	
Tanner / Little Hall Roof Replacement	GF	PARKS AND REC	20,600	-	-	-	20,600	
Braddock Park Playground Expansion	GF	PARKS AND REC	-	140,000	-	-	140,000	
J Brock Community Ctr Playground	GF	PARKS AND REC	-	220,000	-	-	220,000	
Park Signage	GF	PARKS AND REC	-	-	52,000	-	52,000	
Farnsworth Pool Renovations	GF	PARKS AND REC	-	325,000	350,000	585,000	1,605,000	
General Fund Total			751,210	3,803,200	2,602,000	1,202,500	2,230,375	10,589,285
Fire Station - Southwest	GIF	FIRE	-	-	2,000,000	-	2,000,000	
Rescue Vehicle - Transport Capable - SW Station	GIF	FIRE	-	-	300,000	-	300,000	
Fire Engine - Southwest Station	GIF	FIRE	-	-	-	460,000	460,000	
CR 545 South	GIF	STREETS	-	9,000,000	-	-	9,000,000	
Marsh Rd (545 to Hickory Hammock)	GIF	STREETS	-	1,000,000	3,250,000	-	4,250,000	
Plant Street ROW - 9th Street to 429	GIF	STREETS	1,500,000	-	-	-	1,500,000	
Plant Street Segment 2 (9th to W. Crown)	GIF	STREETS	2,600,000	-	-	-	2,600,000	
Plant Street Segment 3 (W. Crown to 429)	GIF	STREETS	1,500,000	-	-	-	1,500,000	
Roper Road (East Section)	GIF	STREETS	100,000	-	-	-	100,000	
Sessions Road	GIF	STREETS	2,425,000	-	-	-	2,425,000	
SR 50 Street Lights (including UG'ing)	GIF	STREETS	-	492,500	-	-	492,500	
General Fund Impact Fee Total			8,125,000	10,492,500	5,550,000	460,000	-	24,627,500
Dillard Street - Plant Street north to Tilden Street (Design & Construction)	LOGT	STREETS	49,600	331,000	-	-	380,600	
Dillard Street - Tilden Street north to Verna Street (Design & Construction)	LOGT	STREETS	26,900	-	179,250	-	206,150	
Dillard Street - Verna Street north to Division (Design & Construction)	LOGT	STREETS	26,900	-	-	179,250	206,150	
Main Street - Story To Vining (Design & Construction)	LOGT	STREETS	20,850	139,000	-	-	159,850	
Midget Place - Surprise to Palm (Design & Construction)	LOGT	STREETS	-	23,200	154,750	-	177,950	
North Dillard - Surprise to Division (Design & Construction)	LOGT	STREETS	-	-	-	47,840	239,315	
N Highland - Henderson to Newell (Design & Construction)	LOGT	STREETS	-	125,250	-	-	125,250	

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
PROGRAM SUMMARY FOR RECOMMENDED MAJOR CAPITAL EXPENDITURES**

PROJECT NAME	SOURCE FUND	2010	2011	2012	2013	2014	Totals
Palm Drive - Regal Place to Division (Design & Construction)	LOGT STREETS	-	-	46,400	309,500		355,900
South Highland - Smith to R/R track (Design & Construction)	LOGT STREETS	-	20,000	132,600	-	-	152,600
South Main - Smith to Tremaine (Design & Construction)	LOGT STREETS	20,000	132,650	-	-	-	152,650
South Woodland Street - Smith to Tremaine (Design & Construction)	LOGT STREETS	-	-	-	40,500	232,990	273,490
Tremaine Street - Main to Dillard (Design & Construction)	LOGT STREETS	-	-	-	49,795	249,205	299,000
Vineland Rd - S.R. 50 to Palmetto Ave (Design & Construction)	LOGT STREETS	54,250	361,500	-	-	-	415,750
Street Resurfacing	LOGT STREETS	197,000	-	-	-	-	197,000
Local Option Gas Tax Total		395,500	1,132,600	513,000	626,885	721,510	3,389,495
Crest Avenue/Lulu Creek Culvert Crossing (Design & Construction)	S STORMWATER	-	31,400	258,750	-	-	290,150
Dillard Street - Plant Street north to Tilden Street (Design & Construction)	S STORMWATER	16,000	107,000	-	-	-	123,000
Dillard Street - Tilden Street north to Verna Street (Design & Construction)	S STORMWATER	10,125	-	67,500	-	-	77,625
Dillard Street - Verna Street north to Division (Design & Construction)	S STORMWATER	10,125	-	-	67,500	-	77,625
Roper Drive Drainage Improvements	S STORMWATER	75,000	-	-	-	-	75,000
Coluso Drive Drainage Improvements	S STORMWATER	200,000	-	-	-	-	200,000
Lulu Creek	S STORMWATER	-	1,500,000	-	-	-	1,500,000
Main Street - Story To Vining (Design & Construction)	S STORMWATER	4,750	31,750	-	-	-	36,500
Midget Place - Surprise to Palm (Design & Construction)	S STORMWATER	-	5,600	37,500	-	-	43,100
North Dillard - Surprise to Division (Design & Construction)	S STORMWATER	-	-	-	11,960	59,570	71,530
N Highland - Henderson to Newell (Design & Construction)	S STORMWATER	-	30,250	-	-	-	30,250
Palm Drive - Regal Place to Division (Design & Construction)	S STORMWATER	-	-	9,375	62,500	-	71,875
South Highland - Smith to R/R track (Design & Construction)	S STORMWATER	-	3,750	25,000	-	-	28,750
South Main - Smith to Tremaine (Design & Construction)	S STORMWATER	5,000	33,500	-	-	-	38,500
South Woodland Street - Smith to Tremaine (Design & Construction)	S STORMWATER	-	-	-	8,165	40,595	48,760
Tremaine Street - Main to Dillard (Design & Construction)	S STORMWATER	-	-	-	9,430	47,035	56,465
Vineland Rd - S.R. 50 to Palmetto Ave (Design & Construction)	S STORMWATER	7,500	50,250	-	-	-	57,750
Stormwater Total		328,500	1,793,500	398,125	159,555	147,200	2,826,880
Sideload Truck	SW SOLID WASTE	175,240	-	-	-	-	175,240
Rearload Truck	SW SOLID WASTE	198,978	-	-	-	-	198,978
Solid Waste Total		374,218	-	-	-	-	374,218
Maintenance Mgmt Software (shared cost)	U ADMIN	126,000	-	-	-	-	126,000
EMU Mixers	U-WW WASTEWATER	41,034	-	-	-	-	41,034
Fusion Machine for HDPE Pipe	U-W DISTRIBUTION	48,000	-	-	-	-	48,000
Main Street - Story To Vining (Design & Construction)	U-W DISTRIBUTION	4,050	27,000	-	-	-	31,050
Midget Place - Surprise to Palm (Design & Construction)	U-W DISTRIBUTION	-	4,600	30,750	-	-	35,350
North Dillard - Surprise to Division (Design & Construction)	U-W DISTRIBUTION	-	-	-	8,395	41,975	50,370

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
PROGRAM SUMMARY FOR RECOMMENDED MAJOR CAPITAL EXPENDITURES**

PROJECT NAME	SOURCE FUND	2010	2011	2012	2013	2014	Totals
Pump, Trailer Mounted	U-WW COLLECTION	36,514	-	-	-	-	36,514
Vactor, Sewer Jet/Vacuum Truck	U-WW COLLECTION	305,000	-	-	-	-	305,000
Utilities Total		560,598	31,600	30,750	8,395	41,975	673,318
Crest Avenue/Lulu Creek Culvert Crossing (Design & Construction)	UIF-W DISTRIBUTION	-	4,700	26,968	-	-	31,668
Dillard Street - Plant Street north to Tilden Street (Design & Construction)	UIF-W DISTRIBUTION	7,750	51,600	-	-	-	59,350
Dillard Street - Tilden Street north to Verna Street (Design & Construction)	UIF-W DISTRIBUTION	4,400	-	29,375	-	-	33,775
Dillard Street - Verna Street north to Division (Design & Construction)	UIF-W DISTRIBUTION	4,400	-	-	29,375	-	33,775
N Highland - Henderson to Newell (Design & Construction)	UIF-W DISTRIBUTION	-	25,900	-	-	-	25,900
South Highland - Smith to R/R track (Design & Construction)	UIF-W DISTRIBUTION	-	3,300	21,875	-	-	25,175
South Main - Smith to Tremaine (Design & Construction)	UIF-W DISTRIBUTION	3,750	25,000	-	-	-	28,750
South Woodland Street - Smith to Tremaine (Design & Construction)	UIF-W DISTRIBUTION	-	-	-	7,935	39,445	47,380
Tremaine Street - Main to Dillard (Design & Construction)	UIF-W DISTRIBUTION	-	-	-	8,280	41,400	49,680
Utility Line Relocation SR 50 (Construction)	UIF-W DISTRIBUTION	179,200	59,800	-	-	-	239,000
Vineland Rd - S.R. 50 to Palmetto Ave (Design & Construction)	UIF-W DISTRIBUTION	10,500	70,200	-	-	-	80,700
Woodlark Water Storage Tank II	UIF-W DISTRIBUTION	-	-	-	-	2,000,000	2,000,000
Woodlark Water Well #2	UIF-W DISTRIBUTION	-	-	-	-	1,500,000	1,500,000
Sessions Road (Water & Reuse)	UIF-W DISTRIBUTION	284,000	-	-	-	-	284,000
Conserv II Pipe - CR 545 (Reuse)	UIF-W DISTRIBUTION	1,300,000	-	-	-	-	1,300,000
Roper Road (east section) Water	UIF-W DISTRIBUTION	84,000	-	-	-	-	84,000
Roper Road (east section) Reuse	UIF-W DISTRIBUTION	75,000	-	-	-	-	75,000
Hennis Road Gravity Sewer	UIF-WW COLLECTION	-	26,500	218,960	-	-	245,460
Utility Line Relocation SR 50 (Construction)	UIF-WW COLLECTION	288,400	96,100	-	-	-	384,500
Vineland Rd - S.R. 50 to Palmetto Ave (Design & Construction)	UIF-WW COLLECTION	26,300	131,400	-	-	-	157,700
Palm Drive - Regal Place to Division (Design & Construction)	UIF-WW COLLECTION	-	-	11,600	77,450	-	89,050
Sessions Road	UIF-WW COLLECTION	162,500	-	-	-	-	162,500
Crest Avenue WWTP Expansion	UIF-WW WASTEWATER	-	-	-	-	2,500,000	2,500,000
Reclaimed Water PH 3	UIF-WW WASTEWATER	-	-	-	-	3,900,000	3,900,000
Utility Impact Fee Total		2,430,200	494,500	308,778	123,040	9,980,845	13,337,363
EMU Mixers	URR-WW WASTEWATER	41,034	-	-	-	-	41,034
Utility Line Relocation SR 50 (Construction)	URR-W DISTRIBUTION	1,731,000	577,000	-	-	-	2,308,000
Crest Avenue/Lulu Creek Culvert Crossing (Design & Construction)	URR-WW COLLECTION	-	13,450	77,280	-	-	90,730
Dillard Street - Plant Street north to Tilden Street (Design & Construction)	URR-WW COLLECTION	10,625	70,800	-	-	-	81,425
Dillard Street - Tilden Street north to Verna Street (Design & Construction)	URR-WW COLLECTION	5,750	-	38,500	-	-	44,250
Dillard Street - Verna Street north to Division (Design & Construction)	URR-WW COLLECTION	5,750	-	-	38,500	-	44,250

**CITY OF WINTER GARDEN
FY 2009/2010 BUDGET
PROGRAM SUMMARY FOR RECOMMENDED MAJOR CAPITAL EXPENDITURES**

PROJECT NAME	SOURCE FUND		2010	2011	2012	2013	2014	Totals
Main Street - Story To Vining (Design & Construction)	URR-WW	COLLECTION	4,875	32,500	-	-	-	37,375
Midget Place - Surprise to Palm (Design & Construction)	URR-WW	COLLECTION	-	5,850	39,100	-	-	44,950
North Dillard - Surprise to Division (Design & Construction)	URR-WW	COLLECTION	-	-	-	12,995	64,975	77,970
N Highland - Henderson to Newell (Design & Construction)	URR-WW	COLLECTION	-	29,500	-	-	-	29,500
Palm Drive - Regal Place to Division (Design & Construction)	URR-WW	COLLECTION	-	-	11,000	73,150	-	84,150
South Highland - Smith to R/R track (Design & Construction)	URR-WW	COLLECTION	-	5,750	28,750	-	-	34,500
South Main - Smith to Tremaine (Design & Construction)	URR-WW	COLLECTION	4,163	32,000	-	-	-	36,163
South Woodland Street - Smith to Tremaine (Design & Construction)	URR-WW	COLLECTION	-	-	-	9,660	48,415	58,075
Tremaine Street - Main to Dillard (Design & Construction)	URR-WW	COLLECTION	-	-	-	8,800	50,370	59,170
Utility Line Relocation SR 50 (Construction)	URR-WW	COLLECTION	2,602,500	867,500	-	-	-	3,470,000
Utility Renewal and Replacement Total			4,405,697	1,634,350	194,630	143,105	163,760	6,541,542
Trailer City Drainage	TC	TRAILER CITY	10,000	-	-	-	-	10,000
Trailer City Total			10,000	-	-	-	-	10,000
Total			<u>17,380,923</u>	<u>19,382,250</u>	<u>9,597,283</u>	<u>2,723,480</u>	<u>13,285,665</u>	<u>62,369,601</u>



EMPLOYEE POSITIONS



CITY OF WINTER GARDEN
FULL TIME EQUIVALENT

DEPARTMENT	FY02-03 # of emp	FY03-04 # of emp	FY04-05 # of emp	FY05-06 # of emp	FY06-07 # of emp	FY07-08 # of emp	FY08-09 # of emp	FY09-10 # of emp
City Commission	5	5	5	5	5	5	5	5
Administration	19	19	10	11	11	15	0	0
Executive	0	0	0	0	3	8	7	7
Economic Development	0	0	0	0	2	2	1	1
City Clerk	0	0	0	0	3	3	3	3
Human Resources	0	0	0	0	3	3	3	3
Human Resources part-time	0	0	0	0	0	0	0.5	0.5
Human Resources-Building Maint.	0	0	0	0	0	5	5	5
Human Resources-Fleet Maint.	0	0	0	0	0	6	6	6
Finance	0	0	9	11	11	11	13	11
Finance part-time	0	0	0.5	0	0	0	0	0
Information Systems	0	0	3	5	5	5	5	5
Planning	4	4	5	6	6	6	5	0
Planning part-time	0	0	0.5	0	0	0	0.5	0
Planning-Code Enforcement	0	0	0	0	0	0	4	0
TOTAL GENERAL GOVERNMENT	28	33	38	49	69	58	58	46.5
Building - Inspection	0	0	13	19	21	21	12	0
Building - Inspection	0	0	0.5	0.5	0	0	0	0
Building - Code Enforcement	0	0	0	0	0	4	0	0
Police - sworn	43	47	56	58	62	67	67	67
Police - non-sworn	15	14	15	15	15	16	17	17
Police - non-sworn part-time	0	0	0	0	0	0	6	6
Police - Code Enforcement	10	9	3	4	4	0	0	0
Police - Code Enforcement	0.5	0	0	0	0	0	0	0
Fire	31	34	38.5	38.5	44.5	50	46	47
TOTAL PUBLIC SAFETY	99.5	104	126	135	146.5	158	148	137
Building - Inspection	0	0	0	0	0	0	0	5
Building - Code Enforcement	0	0	0	0	0	0	0	2
Planning - Administration	0	0	0	0	0	0	0	6
Building - Administration	0	0	0	0	0	0	0	4
TOTAL COMMUNITY DEVELOPMENT	0	17						
Administration	0	0	0	3	4	0	0	0
Streets	11	11	11	9	9	0	0	0
Streets - part-time	0.5	0.5	0.5	0	0	0	0	0
Building Maintenance	4	5	5	6	6	0	0	0
Shop	4	4	5	5	6	0	0	0
Cemetery	1	1	1	1	1	0	0	0
Parks	0	10	11	12	12	0	0	0
Sanitation	15	15	15	15	19	0	0	0
part-time	0.5	0.5	0.5	0	0	0	0	0
Stormwater	2	2	3	4	4	0	0	0
TOTAL PUBLIC WORKS	38	49	52	55	61	0	0	0
Administration	0	0	0	0	0	2	3	4
Streets	0	0	0	0	0	9	7	6
Cemetery	0	0	0	0	0	1	1	1
Engineering	0	0	0	0	0	8	6	5
Sanitation	0	0	0	0	0	19	19	19
Stormwater	0	0	0	0	0	4	2	2
Utility Administration	0	0	0	0	0	2	0	0
Environmental Services	0	0	0	0	0	3	3	3
Water	0	0	0	0	0	5	5	5
Wastewater	0	0	0	0	0	7	7	7
Distribution	0	0	0	0	0	9	9	8
Collection	0	0	0	0	0	9	10	10
TOTAL PUBLIC SERVICES	0	0	0	0	0	78	72	70
Recreation	6	6	8	9	10	9	9	9
Recreation - part-time	0.5							1
Parks	8	0	0	0	0	11	10	10
TOTAL PARKS/RECREATION	14.5	6	8	9	10	20	19	20
ENGINEERING	2.5	5	7	8	9	0	0	0
Utility Administration	6	5	6	5	5	0	0	0
Water	13	15	15	14	15	0	0	0
Wastewater	17	17	17	17	18	0	0	0
TOTAL UTILITIES	36	37	38	36	38	0	0	0
TRAILER CITY	5	3	1	1	1	2	2	2
TOTALS (less Commission)	218.5	232	265	288	329.5	311	294	287.5

**CITY OF WINTER GARDEN
STAFFING TABLE
FY 2009/10**

	Amended Budget FY 2006/07	Amended Budget FY 2007/08	Amended Budget FY 2008/09	Adopted Budget FY 2009/10
EXECUTIVE DEPARTMENT				
City Manager (100)	1	1	1	1
Admin Assistant (104)	0	0	1	1
Receptionist (105)	1	0	0	0
Office Assistant (105)	0	2	1	1
Assistant to the City Manager (110)	1	0	0	0
Assistant City Manager (111)	0	1	1	0
Capital Improvements Project Manager (114)	0	1	1	1
Project Engineer (128)	0	1	0	0
Assist to the City Manager - Public Services (117)	0	1	1	1
Community Relations Manager	0	1	1	1
Sr. Business Analyst	0	0	0	2
Executive Department Total	3	8	7	8
ECONOMIC DEVELOPMENT DEPARTMENT				
Economic Development Director (130)	1	1	1	1
Admin Assistant (104)	1	1	0	0
Economic Development Department Total	2	2	1	1
CITY CLERK DEPARTMENT				
City Clerk (101)	1	1	1	1
Asst. City Clerk (102)	1	1	1	1
Municipal Records Specialist	1	1	1	1
Administration Department Total	3	3	3	3
FINANCE DEPARTMENT				
Finance Director (600)	1	1	1	1
Assistant Finance Director (601)	1	1	0	0
Controller	0	0	1	1
Account Clerk/Payroll Specialist (603)	1	1	1	1
Account Clerk (604)	1	1	1	1
Accountant II (605)	1	1	1	1
Business Analyst	0	0	2	0
Utility Billing Manager (610)	1	1	1	1
Senior Utility Clerk (611)	1	0	0	0
Cust Svc Rep II (611)	0	1	1	1
Cust Svc Rep I (612)	2	2	2	2
Customer Service Technician I (506)	1	1	1	1
Customer Service Technician II (508)	1	1	1	1
Finance Department Total	11	11	13	11
INFORMATION SYSTEMS DEPARTMENT				
Information Systems Director (620)	1	1	1	1
Communication Specialist (621)	1	1	1	1
Network Specialist (622)	2	1	1	1
Geographic Information Systems Coordinator (623)	1	1	1	1
Sr. Network Specialist (625)	0	1	1	1
Information Systems Department Total	5	5	5	5

**CITY OF WINTER GARDEN
STAFFING TABLE
FY 2009/10**

	Amended Budget FY 2006/07	Amended Budget FY 2007/08	Amended Budget FY 2008/09	Adopted Budget FY 2009/10
PLANNING, ZONING & DEVELOPMENT DEPARTMENT				
Planning Director (200)	1	1	1	0
Chief Planner (134)	0	1	1	0
Senior Planner (201)	1	0	0	0
Planner I (202)	2	1	0	0
Planner II (208)	0	1	2	0
Senior Planning Technician (205)	2	2	1	0
Enforcement Manager (450)	0	0	1	0
Enforcement Inspector (219)	0	0	3	0
Part-time:				
Administrative Assistant	0	0	0.5	0
Planning, Zoning & Development Dept Total	6	6	9.5	0
BUILDING DEPARTMENT				
Occupational License Clerk (103)	1	1	1	0
Building Official (210)	1	1	1	0
Building Inspector I/Plans Examiner I (211)	3	3	0	0
Building Inspector I (212)	4	4	0	0
Building Inspector II/ Plans Examiner II (213)	6	4	1	0
Chief PI Ex / Insp (214)	0	1	1	0
Building Permit Supervisor (215)	1	1	1	0
Permit Clerk (216)	3	3	2	0
Engineering Inspector	2	0	0	0
Bldg Combo/Site Ins (217)	0	2	0	0
Admin Assistant (218)	0	1	1	0
Building Inspector III	0	0	2	0
Building Inspector IV	0	0	2	0
Enforcement Manager (450)	0	1	0	0
Enforcement Officer (451)	0	3	0	0
Building Department Total	21	25	12	0
Community Development Department				
Community Development Director	0	0	0	1
Administrative Assistant	0	0	0	2
Principal Planner	0	0	0	1
Planner II	0	0	0	2
Planning Technician	0	0	0	1
Building Official / Code Enforcement Manager	0	0	0	1
Site/Code Enforcement Inspector	0	0	0	2
Chief Plans Examiner	0	0	0	1
Building Inspector IV	0	0	0	1
Building Inspector III	0	0	0	2
Permit Clerks	0	0	0	2
Business Tax Clerk	0	0	0	1
	0	0	0	17

**CITY OF WINTER GARDEN
STAFFING TABLE
FY 2009/10**

	Amended Budget <u>FY 2006/07</u>	Amended Budget <u>FY 2007/08</u>	Amended Budget <u>FY 2008/09</u>	Adopted Budget <u>FY 2009/10</u>
POLICE DEPARTMENT				
Police Chief (400)	1	1	1	1
Police Lieutenant (403)	3	3	3	3
Police Sergeant (404)	5	5	6	6
Police Corporal (405)	5	0	0	0
Police Officer (406)	48	58	57	57
Senior Dispatcher (410)	1	1	1	1
Police Dispatcher (411)	8	8	8	9
Senior Records Clerk (420)	1	2	0	0
Records Clerk (421)	1	0	0	0
Records Specialist	0	0	2	2
Code Enforcement Administrative Assistant (426)	1	0	0	0
Support Svcs Assistant (426)	0	1	1	1
Executive Assistant to the Chief (430)	1	1	1	1
Custodian (431)	1	0	0	0
Maintenance Tech (431)	0	1	1	1
Police Evidence Technician (440)	1	1	1	1
Crime Analyst	0	0	1	1
Code Enforcement Manager (450)	1	0	0	0
Code Enforcement Officer (451)	2	0	0	0
Full Time Equivalent part-time				
Police/School Crossing Guards (2171)	15	12	6	6
Police Dispatcher (411)	0	2	1	0
Police Department Total	<u>95</u>	<u>96</u>	<u>90</u>	<u>90</u>
FIRE DEPARTMENT				
Fire Chief (300)	1	1	1	1
Deputy Fire Chief (301)	1	1	1	1
Battalion Chief (302)	3	3	3	3
Fire Lieutenant (303)	6	6	9	9
Fire Engineer (304)	6	9	8	9
Firefighter/EMT (305)	24	27	21	21
Fire Marshall (310)	1	1	1	1
Fire Inspector (311)	1.5	1	1	1
Fire Administrative Secretary (320)	1	1	1	1
Fire Department Total	<u>44.5</u>	<u>50</u>	<u>46</u>	<u>47</u>

**CITY OF WINTER GARDEN
STAFFING TABLE
FY 2009/10**

	Amended Budget <u>FY 2006/07</u>	Amended Budget <u>FY 2007/08</u>	Amended Budget <u>FY 2008/09</u>	Adopted Budget <u>FY 2009/10</u>
<u>PUBLIC WORKS DEPARTMENT</u>				
Director (800)	1	0	0	0
Assistant to the City Manager in charge of PW (117)	1	0	0	1
Assistant Director (801)	1	0	0	0
Administrative Secretary (802)	1	0	0	0
Crew Leader (810)	1	0	0	0
Equipment Operator II (812)	4	0	0	0
Equipment Operator III (813)	1	0	0	0
Equipment Operator I (811)	2	0	0	0
Signage Specialist (815)	1	0	0	0
Garage Superintendent (840)	1	0	0	0
Mechanic I (843)	3	0	0	0
Mechanic II (842)	2	0	0	0
Project Manager (850)	1	0	0	0
Trades Specialist I (851)	2	0	0	0
Trades Specialist II (852)	1	0	0	0
Trades Specialist III (853)	1	0	0	0
Building Maintenance Supervisor (854)	1	0	0	0
Sexton (860)	1	0	0	0
Sanitation Supervisor (820)	1	0	0	0
Solid Waste Side-Load Operator (821)	0	0	0	0
Public Service Worker III (821)	7	0	0	0
Solid Waste Truck Operator (822)	0	0	0	0
Public Service Worker II (822)	8	0	0	0
Solid Waste Truck Loader (823)	0	0	0	0
Public Service Worker I (823)	3	0	0	0
Equipment Operator II (825)	0	0	0	0
Equipment Operator II (831)	2	0	0	0
Equipment Operator III (832)	1	0	0	0
Stormwater Engineer (830)	1	0	0	0
Parks Superintendent (870)	1	0	0	0
Parks Foreman (871)	2	0	0	0
Groundskeeper (872)	9	0	0	0
Public Works Total	<u>61</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>PUBLIC SERVICES DEPARTMENT</u>				
Operations Manager	0	1	0	0
Environmental Services Assistant Director	0	0	1	0
Assistant Director of Operations	0	0	0	1
Administrative Secretary (802)	0	1	1	1
Office Assistant (105)	0	0	1	1
Streets Superintendent (801)	0	1	0	0
Crew Leader	0	0	1	0
Public Services Worker I (811)	0	2	1	1
Public Services Worker II (812)	0	4	2	2
Public Services Worker III (813)	0	1	2	2
Signage Specialist (815)	0	1	1	1
Sexton (860)	0	1	1	1
Public Services Supervisor (810)	0	1	1	0
Crew Leader - (810) Solid Waste	0	0	0	1
Solid Waste Division Manager (820)	0	1	1	1
Public Service Worker III (821)	0	7	7	7
Public Service Worker II (822)	0	8	4	3
Public Service Worker I (823)	0	2	6	7
Public Services Worker II (831)	0	1	1	1
Public Service Worker III (832)	0	2	1	1
Stormwater Engineer (830)	0	1	0	0
Utilities Inspector II (505)	0	2	2	0

**CITY OF WINTER GARDEN
STAFFING TABLE
FY 2009/10**

	Amended Budget FY 2006/07	Amended Budget FY 2007/08	Amended Budget FY 2008/09	Adopted Budget FY 2009/10
Asst. City Engineer (889)	0	1	1	1
Engineering Inspector I (891)	0	1	1	1
Engineering Inspector II (892)	0	2	0	2
Engineering Permit Technician (893)	0	1	0	0
Engineering Inspection Supv (894)	0	1	1	1
Project Engineer	0	0	1	0
Assistant Utilities Director (501)	0	1	0	0
Administrative Assistant (502)	0	1	0	0
Environmental Services Coordinator (501)	0	1	1	0
Pretreatment/Conservation Technician	0	0	0	1
Water Conservation Officer (503)	0	1	1	0
Conservation/Recycling Coordinator	0	0	0	1
Backflow Technician (515)	0	1	1	1
Water Division Superintendent	0	0	1	1
Water Plant Operator Class A (511)	0	2	1	1
Water Plant Operator Class B (512)	0	1	1	1
Water Plant Operator Class C (513)	0	2	1	1
Water Plant Operator Trainee	0	0	1	1
Wastewater Plant Supervisor (520)	0	1	1	0
Wastewater Treatment Manager	0	0	0	1
Wastewater Operator Class A (521)	0	1	1	1
Wastewater Chief Operator	0	0	1	1
Wastewater Operator Class C (523)	0	4	3	4
Wastewater Operator Trainee (524)	0	1	1	0
Collection Division Supervisor (530)	0	1	1	0
Collection/WW/Stormwater Superintendent (530)	0	0	0	1
Crew Leader	0	0	1	0
Crew Leader (Collection & Stormwater)	0	0	0	1
Collection Field Tech I (531)	0	4	4	3
Collection Field Tech II (532)	0	1	1	2
Utilities Equipment Operator II (536)	0	1	2	2
Collection Division Lift Station Operator (538)	0	1	1	1
Engineering Technician (895)	0	1	0	0
Utility Operator II (528)	0	1	1	1
Crew Leader	0	0	1	0
Crew Leader (Distribution & Streets)	0	0	0	1
Distribution Division Supervisor (540)	0	1	1	0
Water/Reclaimed Water/Distribution Superintendent	0	0	0	1
Distribution Field Tech I (541)	0	3	3	3
Distribution Field Tech II (542)	0	3	1	1
Distribution Field Tech III (543)	0	0	1	1
Technician II/Location Specialist	0	1	1	0
Public Services Total	<u>0</u>	<u>78</u>	<u>72</u>	<u>69</u>

**CITY OF WINTER GARDEN
STAFFING TABLE
FY 2009/10**

	Amended Budget FY 2006/07	Amended Budget FY 2007/08	Amended Budget FY 2008/09	Adopted Budget FY 2009/10
HUMAN RESOURCES DEPARTMENT				
Human Resources Director (120)	1	1	1	0
Director of Human Resources and Risk Management	0	0	0	1
Human Resources Support Specialist (123)	1	1	0	0
Human Resources Technician (124)	0	1	0	0
Human Resources Specialist (127)	0	0	1	1
Human Resources Supervisor (126)	0	0	1	1
Fleet Manager (840)	0	1	1	1
Mechanic I (842)	0	2	1	1
Mechanic II (843)	0	2	2	2
Senior Mechanic (844)	0	1	1	1
Chief Mechanic	0	0	1	1
Facilities Operations Manager (112)	0	0	1	1
Building Maintenance Supervisor (854)	0	1	0	0
Building Maintenance Technician I (851)	0	2	2	2
Building Maintenance Technician II (852)	0	2	2	2
Building Maintenance Technician III	0	0	0	0
Citizen Action Center Manager (125)	1	0	0	0
part-time Administrative Assistant	0	0	0.5	0.5
Human Resources Department Total	<u>3</u>	<u>14</u>	<u>14.5</u>	<u>14.5</u>
RECREATION DEPARTMENT				
Recreation Director (700)	1	1	1	1
Recreation Supervisor (701)	2	2	2	2
Recreation Leader (702)	2	2	2	2
Secretary (703)	1	1	1	1
Event Coordinator (704)	1	0	0	0
Recreation Specialist (705)	1	1	1	1
Facilities Supervisor (901)	1	1	1	0
Facilities Coordinator	0	0	0	1
Facility Custodian (902)	1	1	1	1
Building Maintenance I (851)	0	1	1	1
Parks Division Manager (870)	0	1	1	1
Public Services Supervisor (871)	0	1	1	0
Crew Leader	0	0	0	1
Public Services Worker I (872)	0	5	3	3
Public Services Worker II (873)	0	2	3	3
Public Services Worker III (874)	0	0	1	1
part-time / full time equivalent	0	0	0	1
Recreation Total	<u>10</u>	<u>19</u>	<u>19</u>	<u>20</u>
ENGINEERING DEPARTMENT				
Utilities Inspector I (504)	1	0	0	0
Utilities Inspector II (505)	1	0	0	0
Asst. City Engineer (889)	1	0	0	0
Engineering Inspector I (891)	1	0	0	0
Engineering Inspector II (892)	3	0	0	0
Engineering Permit Technician (893)	1	0	0	0
Engineering Technician (895)	1	0	0	0
Engineering Department Total	<u>9</u>	<u>0</u>	<u>0</u>	<u>0</u>

**CITY OF WINTER GARDEN
STAFFING TABLE
FY 2009/10**

	Amended Budget FY 2006/07	Amended Budget FY 2007/08	Amended Budget FY 2008/09	Adopted Budget FY 2009/10
UTILITIES DEPARTMENT				
Utilities Director (500)	1	0	0	0
Assistant Utilities Director (501)	2	0	0	0
Administrative Assistant (502)	1	0	0	0
Water Conservation Officer (503)	1	0	0	0
Backflow Technician (515)	1	0	0	0
Water Plant Supervisor (510)	1	0	0	0
Water Plant Operator Class A (511)	2	0	0	0
Water Plant Operator Class C (513)	2	0	0	0
Water Plant Operator Trainee (514)	1	0	0	0
Wastewater Plant Supervisor (520)	1	0	0	0
Wastewater Operator Class B (522)	1	0	0	0
Wastewater Operator Class C (523)	4	0	0	0
Wastewater Operator Trainee (524)	2	0	0	0
Lab Tech/QC Officer (525)	1	0	0	0
Instrument Control/SCADA Technician	1	0	0	0
Collection Division Supervisor (530)	1	0	0	0
Collection Field Tech I (531)	3	0	0	0
Utilities Equipment Operator (536)	2	0	0	0
Collection Division Lift Station Operator (538)	1	0	0	0
Distribution Division Supervisor (540)	1	0	0	0
Distribution Field Tech I (541)	5	0	0	0
Distribution Field Tech II (542)	1	0	0	0
Technician II/Location Specialist	1	0	0	0
Technician I	1	0	0	0
Utilities Total	38	0	0	0
TRAILER CITY				
Facilities Manager (900)	1	1	1	1
Public Service Worker I (872)	0	1	1	1
Trailer City Total	1	2	2	2
	Amended Budget FY 2006/07	Amended Budget FY 2007/08	Amended Budget FY 2008/09	Adopted Budget FY 2009/10
TOTAL NUMBER OF EMPLOYEES:	312.5	319	294	287.5



GLOSSARY OF TERMS



GLOSSARY

ACTIVITY: A significant element of a department's programmatic responsibilities performed for the purpose of accomplishing a function for which a department is responsible.

AD VALOREM TAX: A tax levied on the assessed value of real and personal property (also known as "property tax").

APPROPRIATION: An amount of money set apart by the City Commission for a specific purpose; authority to incur obligations or make expenditures.

ASSESSED VALUE: A valuation set upon real estate or personal property by the County Property Appraiser as a basis for levying taxes.

BALANCED BUDGET: A budget in which budgeted revenues equal budgeted appropriations.

BOND: A written promise to pay a specified sum of money (face value or principal), at a specified date in the future (maturity date), together with interest at a specified rate.

BUDGET: A comprehensive financial plan of operations which attempts to rationalize the allocation of limited revenues among competing expenditure requirements for a given time period. Most local governments have two types of budgets: the "Operating" budget and the "Capital Improvement" budget.

BUDGETARY ACCOUNTS: Accounts used to record the formally adopted annual operating budget in the general ledger. This budgetary integration is the basis of the City's management control process. Also referred to as line items, budgetary accounts are grouped by similar items for uniformity of purchasing decisions.

CAPITAL EQUIPMENT: Equipment with a value in excess of \$750 and an expected life of more than two years such as automobiles, computers, and furniture.

CAPITAL IMPROVEMENT: Physical asset, constructed or purchased, that has a minimum cost of \$10,000 and a minimum useful life of three years.

CAPITAL IMPROVEMENT BUDGET: A budget including those approved capital improvement projects contained in the first year of the five-year Capital Improvement Program.

CAPITAL IMPROVEMENTS ELEMENT: That portion of the Capital Improvement Program which is necessary to meet the requirements of the Growth Management Act.

CAPITAL IMPROVEMENT PROGRAM (CIP): A comprehensive long-range schedule of approved capital improvements indicating priority in terms of need and ability to finance. The program covers a five-year period, the first year of which is adopted as the Capital Improvement Budget.

CONTINGENCY: Money that has been set aside to cover unplanned expenditures.

DEBT SERVICE: The expenditure of principal and interest on borrowed funds.

DEBT SERVICE FUND: Used to account for the accumulation of resources for, and the payment of, debt service.

DEPARTMENT: An organizational unit responsible for carrying out a major governmental function, such as Police or Public Works.

ENTERPRISE FUND: A type of fund used to account for operations that are financed and operated in a manner similar to private business enterprises; i.e., where charges for services are intended to cover the cost of providing the service.

FIDUCIARY FUND: A type of fund in which the government acts as a trustee or agent on behalf of another party. An example is pension funds.

FISCAL YEAR (FY): Any consecutive 12-month period designated as a budget year. The City's budget year begins October 1, and ends September 30 of the following calendar year.

FRANCHISE FEE: A fee paid by public service businesses for use of City streets, rights-of-way, and property in providing their services. Services requiring franchises include electric, telephone, natural gas, water, cable television, and roll-off service.

FUND: An accounting structure which isolates specific revenues and appropriations for a designated purpose, such as the General Fund or the Capital Project Fund.

GENERAL FUND: The general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

GRANT: Contributions of cash or other assets to be used for a specified purpose, activity, or facility. Grants may be classified as either categorical or block, depending on the amount of discretion allowed the grantee.

HOMESTEAD EXEMPTION: A statewide exemption which is a deduction from the total taxable assessed value of owner occupied property. The current exemption is \$25,000.

IMPACT FEE: A charge for infrastructure improvements that must be provided to the local government.

INTERFUND TRANSFER: Payment from one fund to another fund primarily for services provided.

INTERGOVERNMENTAL REVENUE: Revenue from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes.

LINE ITEM: A specific item or group of similar items defined in a unique account in the financial records. Revenues and expenditures are anticipated and appropriated at this level. This is the lowest level of detail at which justification is reviewed and decisions are made.

LOCAL OPTION: Voted by local referendum, e.g., Local Option Sales Tax.

MILL: A value equal to \$.001 or \$1.00 per \$1,000. The mill is used to determine property taxes by multiplying the mill rate times the assessed property value.

MILLAGE RATE: The rate established each year by City Commission action which is used in the calculation of property taxes.

MISSION STATEMENT: This statement establishes the basis for the goals of the department by describing in broad terms what the department intends to accomplish during the budget year.

MODIFIED ACCRUAL ACCOUNTING: A basis of accounting in which revenues are recorded when collectable within the current period, and expenditures are recognized when the related liability is incurred.

NON-OPERATING EXPENDITURE: The cost of government services not directly attributable to a specific City program or operation, i.e., debt service obligations and contributions to human service organizations.

NON-OPERATING REVENUE: The income received by the government not directly attributable to providing a service, e.g., interest on cash in banks or investments.

OBJECT CODE: A numerical suffix to an account number which represents a defined object or item within an account group, i.e., the use of an Object Code to differentiate between office supplies and contractual services.

OPERATING BUDGET: A financial plan which presents proposed expenditures for the fiscal year and estimates of revenue to finance them.

OPERATING EXPENSE: Expenses which are directly related to service activities.

OPERATING REVENUES: Revenues which are directly related to service activities, e.g., user charges, fees, or taxes.

PERMANENT FUND: A governmental fund type used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs (i.e., for the benefit of the government or its citizenry).

PROPERTY TAX: A tax levied on the assessed value of real property, i.e., ad valorem tax.

PROPRIETARY ACCOUNT: An account that shows actual financial position and results of operations, such as actual assets, liabilities, fund equity balances, revenues and expenses.

PROPRIETARY FUND: A type of fund which often emulates the private sector and focuses on the measurement of net income.

REVENUE: Money received by the City from external sources; income.

REVENUE BOND: A bond whose principal and interest are payable exclusively from a specific revenue source.

ROLLED-BACK MILLAGE RATE: The millage rate that would generate the same dollar amount of ad valorem tax revenue as was generated in the previous year, exclusive of new construction.

SPECIAL REVENUE FUND: A type of fund used to account for the proceeds of a specified revenue source (other than special assessments or major capital projects) that are legally restricted to expenditures for specified purposes. An example is revenue from the Community Development Block Grant.

TAX INCREMENT FINANCING: A method for providing money to pay for infrastructure related to development in a designated district. The money comes from the increase in property tax above the redevelopment level, and can be used for a predetermined time period.

TRANSPORTATION IMPACT FEE: A charge based on projected trips that will be generated by development or redevelopment of a property.

TRUST AND AGENCY FUND: A type of fund used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

UTILITY TAX: A tax levied by the City on the customers of various utilities such as electric, telephone, gas and water. The average rate is 10.0 percent of the sales price of such utility service or commodity.



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