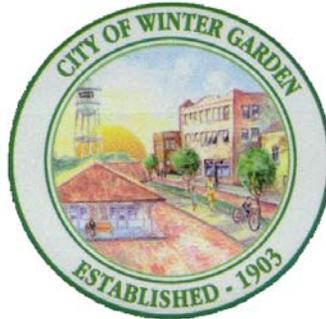




**Fiscal Year 2007/2008
Proposed Budget**

(9/7/2007 Revision)



CITY OF WINTER GARDEN
Fiscal Year 2007/2008
Proposed Budget

JACK L. QUESINBERRY
Mayor

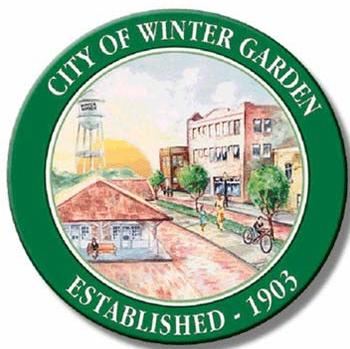
H. GERALD JOWERS
Commissioner, District 1
Mayor Pro Tem

JAMES R. BUCHANAN
Commissioner, District 2

HAROLD L. BOULER
Commissioner, District 3

COLIN P. SHARMAN
Commissioner, District 4

MICHAEL L. BOLLHOEFER
City Manager



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BUDGET MESSAGE





CITY OF WINTER GARDEN

OFFICE OF THE CITY MANAGER

251 W. PLANT STREET

WINTER GARDEN, FL 34787

TEL: (407) 656-4111 • FAX (407) 656-4952

September 7, 2007

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 2007/2008. 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 end of July. The 2007/08 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 2007/08, after eliminating budgeted use of fund balance, property sales, grants and other unusual items increased 2.8% from FY 2006/07 to FY 2007/08. This increase in revenues was more than offset by increases in expenses, thus the City will use \$2,735,266 of fund balance to balance the budget. However, fund balance will still be sufficient to provide a sufficient safety net as the City moves into the future.

Ad Valorem taxes, which comprise 27.7% of the budget, are projected to increase 1.5% as a result of growth combined with the statutory property tax reductions. The April 1, 2007 population estimate provided to us by the University of Florida, Bureau of Economics and Business Research, was 30,065, a population growth of 5.7% over the prior year. Local Government ½ Cent Sales Tax and State Revenue Sharing revenues represent 16.8% of the budget, with the ½ Cent Sales Tax Revenue projected to increase 10.5% and Shared Revenues projected to increase 2.4%.

Utility Franchise Fees and Taxes have been budgeted at a 11.2% increase over last year. These revenues comprise 14.7% of the budget. The Communications Service Tax, 4.7% of the budget, is projected to increase 10.1%.

On the personnel side, the budget includes a 3.0% cost-of-living increase for all employees. Merit increases will be examined on a case by case basis.

Health insurance costs are budgeted for a 10.0% increase. The City will continue to pay 50% of the cost for family, spousal, and dependent insurance. Approximately 34% 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 24.0% this year.

The City's Pension Plan costs increased 19.7% this year. This increase is due a combination of new positions, 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 17.35% to 18.14% for the General Employee Plan, and from 19.58% to 22.04% 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. The City will begin Fiscal Year 2007/08 in excellent shape.

Following are specific departmental highlights:

Legislation: The Legislative budget will decrease 15.4% for fiscal year 2007/08. This decrease is primarily due to reduction of the City's Lobbyist budget and the elimination of the donation account.

Administration: The Administration budget will increase 43.3% for fiscal year 2007/08. This is largely due to a \$1,000,000 transfer to the New City Hall Fund. This corresponds to a revenue in the same amount for the sale of the existing City Hall to the Police Department to be funded with impact fees. When this transfer is removed, there is an increase of 3.3%.

Finance: The Finance budget will decrease 1.6% for fiscal year 2007/08.

Information Systems: The Information Systems budget will decrease 9.0% for fiscal year 2007/08. The City will continue to maintain and improve its information systems infrastructure.

Planning, Zoning & Development: The Planning Department budget will increase 11.7% over the prior year. This is due to the budgeted demolition of the existing Planning Building, after this Department moves to the New City Hall, and paving of the site for parking.

Building: The Building Department budget will increase 1.2% over the prior year.

Police: The Police Department budget will decrease 2.5% this year. This is despite the addition of five new sworn officer positions. The decrease is largely due to \$1,048,790 in capital that was budgeted in the prior year.

Fire: The Fire Department General Fund budget decreases 2.3% over last year. This is despite the addition of six additional firefighter positions. The decrease is largely due to a decrease in the department's capital budget of \$887,934.

Public Services: The Public Services General Fund budget will increase 25.1% from the prior year. This is primarily due to a \$700,000 transfer to the Downtown Parking Fund to pay for a portion of the proposed Boyd Street Parking Lot. Removing this item, the Public Services budget increases 0.1% from the prior year.

Recreation: The Recreation General Fund budget increases 14.2% this year. This is primarily due increases in the Department's capital budget of \$866,557. The current year budget includes a \$2,000,000 renovation of the old Dillard Street Elementary School for use as a Recreation Center. Removing capital items, the Recreation budget decreases 12.6%.

CEMETERY PERPETUAL CARE FUND: The proposed budget includes the addition of a new Permanent fund for the perpetual care of the City Cemetery. Funds would be endowed by the General Fund through the budgetary process each year, with \$35,000 proposed in the current budget. These funds would then be 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 2007/08 budget year. The Police Department will purchase and renovate the existing City Hall and Building Department for their use at a cost of \$1.3 million, as well as purchase \$320,815 of vehicles and equipment for five new police officers and other growth related needs. The Fire Department will add a Daniels Road Station at a cost of \$3.1 million with related equipment. The Recreation Department will add a park on Warrior Road at a cost of \$100,000. The Public Services Department will make improvements to the Plant Street/West Crown Point Road Intersection at a cost of \$3.6 million. The \$4.1 million portion of Daniels Road through the Fowler Groves Mall will be conveyed to the City by the Sembler Corporation. The purchase of right-of-way and construction for the widening of County Road 545 will begin at a cost of \$15.2 million over two years. The majority of this project would be funded with a \$12.7 million debt issue to be paid back with impact fees. The City will begin a widening project on Marsh Road from County Road 545 to Hickory Hammock at a total cost of \$4.25 million over two years. The City will acquire right-of-way for the widening of Plant Street from 9th Street to State Road 429 at a cost of \$3.5 million over two years and begin design and construction for the widening of this segment at a cost of \$4.3 million over two years.

UTILITY FUND: The Utility Department operating budget will decrease 18.4% over the prior year. This decrease is largely due to the temporary elimination of transfers to the Renewal and Replacement Fund, amounting to \$692,094 in the prior year budget. This was removed because the Renewal and Replacement Fund currently has adequate reserves to meet the needs for the coming year. The Department continues its aggressive capital improvement plan this year. Significant projects this year to be funded with impact fees are sludge dewatering improvements at a cost of \$1.5 million, design and construction of two phases of reclaimed water lines at a cost of \$2.8 million, utility line improvements along County Road 545 from Stoneybrook West Parkway to Johns Lake Point at a cost of \$728,000, design and construction of Trunk Line C phases three, four, and five at a cost of \$4.3 million, and the West Crown Point Road force/reuse main at a cost of \$674,500. There are also numerous renewal and replacement projects that are planned concurrent with street repaving projects.

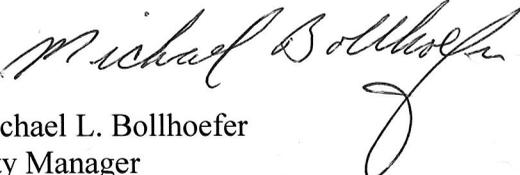
STORMWATER FUND: The Stormwater Fund budget decreases 22.9% from the prior year. Along with numerous small projects planned concurrent with street repaving projects is a \$350,000 project for drainage improvements for the downtown area at the old Dillard Street Elementary School Pond.

SOLID WASTE FUND: This year's budget decreases 18.1% from the prior year. This decrease is largely due to three new frontload trucks, a rear load truck, and related equipment and supplies necessary to bring commercial solid waste collection and recycling in-house in the prior year.

TRAILER CITY FUND: Trailer City's budget is 33.6% more than the prior year. This is due to a \$100,000 budget item for drainage improvements for next year. Also included in this year's budget is a 4% increase in rent, increasing lot rent from \$123 to \$128.

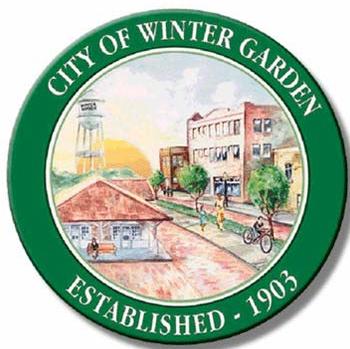
In conclusion, the City is in sound financial condition. We continue to maintain a low debt burden and a responsible level of fund balances. This budget serves the citizens of the community well by providing the funds necessary to maintain and improve the City's infrastructure, ensure qualified and responsive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

Respectfully submitted,


Michael L. Bollhoefer
City Manager

**SUMMARY OF PROPOSED BUDGETS
FISCAL YEAR 2007/2008**

<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	14,478,119	-	21,817,575	258,698	11,519,686	33,606,219	31,779,400	113,459,697
REVENUES								
Ad Valorem Taxes	8,303,452	-	-	-	-	-	-	8,303,452
Franchise Fees	1,880,865	-	-	-	-	-	-	1,880,865
Utility and Service Taxes	3,946,982	-	-	-	-	-	-	3,946,982
Licenses and Permits	2,599,946	-	-	-	-	-	-	2,599,946
Intergovernmental Revenue	5,487,072	-	2,005,072	-	-	-	310,000	7,802,144
Charges for Services	2,779,714	-	-	-	-	15,063,303	2,062,116	19,905,133
Fines and Forfeitures	293,725	-	47,115	-	-	-	-	340,840
Interest and Other Earnings	806,042	-	1,269,368	4,999	-	1,707,988	2,368,130	6,156,527
Miscellaneous Revenues	1,240,561	-	9,803,587	-	-	4,170,480	-	15,214,628
Total Revenues	27,338,359	-	13,125,142	4,999	-	20,941,771	4,740,246	66,150,517
NON-REVENUES								
Interfund Transfers	-	35,000	1,158,575	1,257,179	1,000,000	-	-	3,450,754
Other Non-Revenues	-	-	12,658,703	-	-	-	-	12,658,703
TOTAL REVENUE & OTHER FINANCING SOURCES								
	27,338,359	35,000	26,942,420	1,262,178	1,000,000	20,941,771	4,740,246	82,259,974
TOTAL ESTIMATED REVENUES & BALANCES								
	41,816,478	35,000	48,759,995	1,520,876	12,519,686	54,547,990	36,519,646	195,719,671
EXPENDITURES/EXPENSES								
General Government	4,585,336	-	287,000	-	1,000,000	-	1,449,107	7,321,443
Public Safety	14,272,407	-	5,476,051	-	-	-	-	19,748,458
Physical Environment	1,334,443	-	-	-	-	22,573,163	-	23,907,606
Transportation	2,235,475	-	18,425,380	-	-	-	-	20,660,855
Economic Environment	-	-	61,577	-	-	-	-	61,577
Human Services	84,500	-	-	-	-	-	-	84,500
Culture & Recreation	4,484,675	-	100,000	-	-	-	-	4,584,675
Total Expenditures/Expenses	26,996,836	-	24,350,008	-	1,000,000	22,573,163	1,449,107	76,369,114
NON-EXPENSE DISBURSEMENTS								
Debt Service	27,158	-	38,397	1,262,178	-	306,367	-	1,634,100
Interfund Transfers	2,912,050	-	538,704	-	-	-	-	3,450,754
Other Non-Expense Disbursements	-	-	77,000	-	-	-	-	77,000
TOTALS EXPENDITURES/EXPENSES								
	29,936,044	-	25,004,109	1,262,178	1,000,000	22,879,530	1,449,107	81,530,968
Reserves	11,880,434	35,000	23,755,886	258,698	11,519,686	31,668,460	35,070,539	114,188,703
TOTAL APPROPRIATED EXPENDITURES & RESERVES								
	41,816,478	35,000	48,759,995	1,520,876	12,519,686	54,547,990	36,519,646	195,719,671



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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 rapid 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 reporting 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 2007/08 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 2007/08 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 1 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 2007-08 Budget Assumptions

Based on available economic data and the City Manager's priorities, the FY 2007-08 Revenue and Expenditure/Expense budgets were prepared using the following:

Revenues:

- Ad valorem revenues were budgeted at 96%.
- There was a decrease in the citywide millage rate from 4.3040 to 3.4296 in accordance with statutory property tax reform legislation enacted for this budget year.
- 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 2007-08 based on updated projections or economic changes.

Expenditures/Expenses:

- Personal Services: A total of 15 new full-time (Project Engineer, Community Services Manager, Code Enforcement Officer, 5 Police Officers, 3 Fire Engineers, 3 Firefighter/EMTs, and Operations Manager) and 2 part-time positions (2 Dispatchers) have been recommended in the budget for FY 2007-08 with the closure of 7 full-time (Public Works Director, Assistant Public Works Director, Groundskeeper, Event Coordinator, Utilities Director, Water Plant Supervisor, and Wastewater Operator Trainee) and 4 part-time positions (3 Crossing Guards and Fire Inspector).

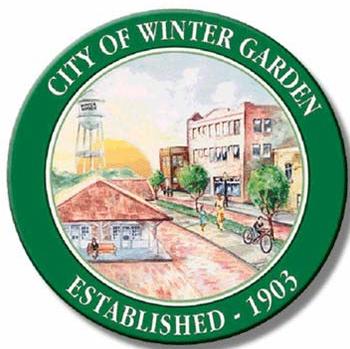
Budgeted figures for salaries include a 3.0% cost-of-living increase for all employees.

Employee retirement contributions were budgeted at the following rates: 18.1% for general employees and 22.0% for firefighters and police officers, which is based on the actuarially determined percentage less the offset from State Revenue Sharing on Insurance Premiums.

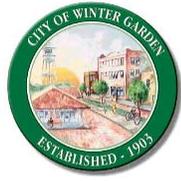
The rate for FICA (Social Security) contributions is budgeted at 7.65% of total salaries and overtime.

City paid health insurance costs are budgeted at \$6,028 per employee for single coverage up to \$11,819 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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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, 2007</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 \$11,926 to \$66,978; interest at 5.220%	\$2,717,163
Orlando-Orange County Expressway Authority Agreement, Series 2001 \$6,826,450 (estimated); due in semi-annual principal and interest installments estimated at \$97,878 through January 15, 2027; interest at 5.616%	-
GE Capital Capital Lease Agreement, Series 2004 \$118,531; due in monthly principal and interest installments of \$2,263 through October 9, 2008; Interest at 5.48%	26,367
Sales Tax Revenue Bonds, Series 2006 \$12,025,000; principal due in annual installments of \$180,000 to \$690,000 beginning October 1, 2007 through October 1, 2036; interest due in estimated semi-annual installments of \$15,525 to \$272,840 beginning April 1, 2007; interest estimated at 4.5%	11,845,000
Total Outstanding—Governmental Fund Types	<u>\$14,588,530</u>

CITY OF WINTER GARDEN, FLORIDA
DEBT INFORMATION

Summary of Debt Outstanding

<u>Debt Outstanding and Available—Proprietary Fund Types</u>	<u>Amount Expected at October 1, 2007</u>
State Revolving Fund Loan, Series 2001 \$1,097,149; due in semi-annual principal and interest installments of \$37,205 through July 15, 2024; Interest at 3.330%	\$ 968,250
State Revolving Fund Loan, Series 2003 \$10,810,898; due in semi-annual principal and interest installments of \$387,610 through July 15, 2024; Interest at 2.820%	9,847,222
State Revolving Fund Loan, Series 2004 \$2,066,219; due in semi-annual principal and interest installments of \$67,727 through May 15, 2024; Interest at 2.670%	1,841,267
State Revolving Fund Loan, Series 2005 \$24,336; due in semi-annual principal and interest installments of \$4,026 through July 15, 2011; Interest at 2.370%	<u>24,336</u>
Total Outstanding and Available—Proprietary Fund Types	<u><u>\$12,681,075</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 GE Capital Capital Lease Agreement, Series 2004 are as follows:

Fiscal Year Ending	Principal	Interest	Total
2008	\$26,247	\$911	\$27,158
2009	2,253	10	2,263
	\$28,500	\$921	\$29,421

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

Fiscal Year Ending	Principal	Interest	Total
2008	\$ 220,000	\$ 503,475	\$ 723,475
2009	230,000	494,125	724,125
2010	240,000	484,638	724,638
2011-2024	11,155,000	7,627,250	18,782,250
	\$11,845,000	\$9,109,488	\$20,954,488

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 \$538,704 for Fiscal Year 2007 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 2013.

CITY OF WINTER GARDEN, FLORIDA
DEBT INFORMATION

Annual Requirements to Amortize Long-Term Debt by Fund

DEBT OUTSTANDING AND AVAILABLE—PROPRIETARY FUND TYPES:

Utility Fund

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

Fiscal Year Ending	Principal	Interest	Total
2008	\$ 43,164	\$ 31,886	\$ 75,050
2009	44,614	30,437	75,051
2010	46,112	28,939	75,051
2011-2024	834,360	216,350	1,050,710
	<u>\$968,250</u>	<u>\$307,612</u>	<u>\$1,275,862</u>

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

Fiscal Year Ending	Principal	Interest	Total
2008	\$ 458,661	\$ 274,482	\$ 733,143
2009	471,687	261,456	733,143
2010	485,083	248,060	733,143
2011-2024	8,431,791	1,832,218	10,264,009
	<u>\$9,847,222</u>	<u>\$2,616,216</u>	<u>\$12,463,438</u>

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

Fiscal Year Ending	Principal	Interest	Total
2008	\$ 86,867	\$ 48,586	\$ 135,453
2009	89,202	46,251	135,453
2010	91,600	43,853	135,453
2011-2024	1,573,598	322,746	1,896,344
	<u>\$1,841,267</u>	<u>\$461,436</u>	<u>\$2,302,703</u>

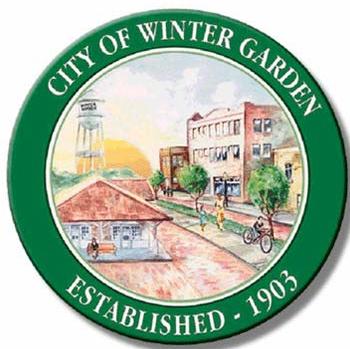
CITY OF WINTER GARDEN, FLORIDA
DEBT INFORMATION

Annual Requirements to Amortize Long-Term Debt by Fund

Stormwater Fund

Debt service requirements of the State Revolving Fund Series 2005 Loan are estimated as follows, assuming the total amount available is disbursed:

<u>Fiscal Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2008	\$ 5,623	\$2,429	\$ 8,052
2009	7,654	398	8,052
2010	7,836	216	8,052
2011	3,223	38	3,261
	<u>\$24,336</u>	<u>\$3,081</u>	<u>\$27,417</u>

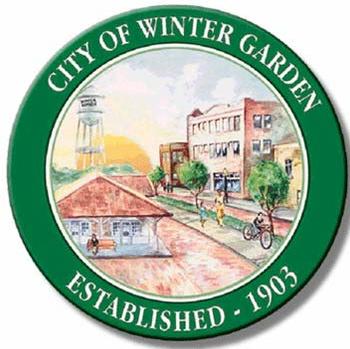


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GENERAL FUND





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**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
GENERAL FUND REVENUES
ADMINISTRATION DEPARTMENT**

	<u>2006 ACTUAL</u>	<u>2007 ORIGINAL BUDGET</u>	<u>2007 REVISED BUDGET</u>	<u>2008 PROPOSED BUDGET</u>	
<u>ADMINISTRATION DIVISION</u>					
001-0213-311.10-00	ADVALOREM TAXES	5,769,899	8,176,875	8,176,875	8,296,269
001-0213-311.90-00	PENALTIES AND INTEREST	8,097	6,000	6,000	7,183
	TOTAL AD VALOREM	5,777,996	8,182,875	8,182,875	8,303,452
001-0213-313.10-00	ELECTRIC	1,497,094	1,545,382	1,587,310	1,810,068
001-0213-313.40-00	GAS	66,496	66,582	66,582	70,797
	TOTAL FRANCHISE FEES	1,563,590	1,611,964	1,653,892	1,880,865
001-0213-314.10-00	ELECTRIC	1,739,803	1,817,938	1,817,938	2,021,348
001-0213-314.30-00	WATER	311,274	298,878	343,801	380,717
001-0213-314.40-00	GAS	51,644	80,061	80,061	60,139
001-0213-314.80-00	PROPANE	35,862	69,889	69,889	66,878
	TOTAL UTILITY TAX	2,138,583	2,266,766	2,311,689	2,529,082
001-0213-315-00-00	COMMUNICATIONS	1,214,940	1,192,545	1,287,823	1,417,900
	TOTAL SERVICE TAX	1,214,940	1,192,545	1,287,823	1,417,900
001-0213-321.01-00	CITY OCCUPATIONAL LICENSES	174,768	196,000	196,000	202,946
	TOTAL LICENSES AND PERMITS	174,768	196,000	196,000	202,946
001-0213-331.10-00	FEDERAL GRANTS	2,890	-	-	-
001-0213-334.10-00	STATE GRANTS	55	-	-	-
	TOTAL FEDERAL & STATE GRANTS	2,945	-	-	-
001-0213-335-12.00	STATE REVENUE PROCEEDS	874,857	1,075,620	1,075,620	1,101,110
	TOTAL STATE REVENUE PROCEEDS	874,857	1,075,620	1,075,620	1,101,110
001-0213-335.14-00	MOBILE HOME LICENSES	48,309	64,115	64,115	57,702
001-0213-335.15-00	ALCOHOLIC BEVERAGE LICENSES	7,688	9,405	9,405	10,021
001-0213-335.18-00	LOCAL GOVT HALF-CENT SALES TAX	3,237,896	3,558,788	3,558,788	3,932,053
	TOTAL STATE SHARED REVENUES	3,293,893	3,632,308	3,632,308	3,999,776
001-0213-338.20-00	COUNTY OCCUPATIONAL LICENSES	17,211	23,495	23,495	22,066
	TOTAL SHRD REVS-OTHER LOCAL UNITS	17,211	23,495	23,495	22,066
001-0213-341.90-01	INTERFUND MANAGEMENT FEES	969,216	1,161,391	1,161,391	1,025,055
001-0213-341.90-02	OCPS COLLECTION ALLOWANCE	155,166	(1,200,000)	(869,911)	125,469
001-0213-341.91-00	FILING FEES	105	105	105	107
	TOTAL CHARGES FOR SERVICES	1,124,487	(38,504)	291,585	1,150,631
001-0213-361.10-00	INTEREST	510,542	545,639	705,023	779,099
001-0213-361.13-00	INTEREST-ORANGE COUNTY TAX COLL	16,539	11,077	22,723	26,943

001-0213-361.30-00	NET INCR(DECR) IN FAIR VAL OF INVST	104,712	-	5,983	-
	TOTAL INTEREST AND OTHER EARNINGS	631,793	556,716	733,729	806,042
001-0213-362.11-00	BUILDING LEASES	9,240	9,240	9,240	9,240
001-0213-362.19-00	OTHER	12,766	2,100	-	-
	TOTAL RENTS AND ROYALTIES	22,006	11,340	9,240	9,240
001-0213-364.00-00	DISPOSITION OF FIXED ASSETS	-	2,200,000	2,200,000	1,000,000
001-0213-367.00-00	GAIN ON SALE OF INVESTMENTS	(62,806)	-	10,504	-
001-0213-369.90-00	OTHER MISCELLANEOUS REVENUES	(3,097)	7,700	28,472	9,041
001-0213-369.93-00	CASH OVER OR SHORT	(2)	-	-	-
	TOTAL MISCELLANEOUS REVENUES	(65,905)	2,207,700	2,238,976	1,009,041
001-0213-381.99-99	USE OF FUND BALANCE	-	1,527,656	392,023	2,735,266
	TOTAL OTHER SOURCES	-	1,527,656	392,023	2,735,266
TOTAL ADMINISTRATION DIVISION		16,771,164	22,446,481	22,029,255	25,167,417
<u>BUILDING MAINTENANCE DIVISION</u>					
001-0746-331.39-00	PHYSICAL ENVIRONMENT	980	-	-	-
001-0746-334.39-00	OTHER PHYSICAL ENVIRONMENT	54	-	-	-
001-0746-341.90-01	INTERFUND MANAGEMENT FEES	83,205	88,970	88,970	79,770
TOTAL BUILDING MAINTENANCE DIVISION		84,239	88,970	88,970	79,770
<u>FLEET MAINTENANCE DIVISION</u>					
001-0747-331.39-00	FEDERAL GRANTS	149	-	-	-
001-0747-334.39-00	STATE GRANTS	8	-	-	-
	TOTAL INTERGOVERNMENTAL REVENUE	157	-	-	-
001-0747-341.90-01	INTERFUND MANAGEMENT FEES	173,945	219,150	219,150	191,303
001-0747-364.00-00	DISPOSITION OF FIXED ASSETS	-	-	-	-
TOTAL FLEET MAINTENANCE DIVISION		174,102	219,150	219,150	191,303
TOTAL ADMINISTRATION DEPARTMENT		17,029,505	22,754,601	22,337,375	25,438,490

**CITY OF WINTER GARDEN
 FY 2007/2008 BUDGET
 GENERAL FUND REVENUES
 FINANCE DEPARTMENT**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
<u>UTILITY BILLING DIVISION</u>				
001-0223-341.90-01 INTERFUND MANAGEMENT FEES	472,952	490,622	490,622	513,402
TOTAL FINANCE DEPARTMENT	472,952	490,622	490,622	513,402

CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
GENERAL FUND REVENUES
INFORMATION SYSTEMS DEPARTMENT

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
001-0225-341.90-01 INTERFUND MANAGEMENT FEES	94,163	114,410	114,410	105,662
TOTAL INFORMATION SYSTEMS DEPARTMENT	94,163	114,410	114,410	105,662

**CITY OF WINTER GARDEN
 FY 2007/2008 BUDGET
 GENERAL FUND REVENUES
 PLANNING, ZONING, AND DEVELOPMENT DEPARTMENT**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
001-0315-329.02-00 PLAN REVIEW FEES	148,098	40,000	40,000	40,000
001-0315-329.05-00 PLAT REVIEW FEES	21,925	35,000	35,000	15,000
TOTAL LICENSES AND PERMITS	170,023	75,000	75,000	55,000
001-0315-369.90-00 OTHER MISCELLANEOUS REVENUES	58,669	45,000	45,000	45,000
TOTAL PLANNING, ZONING, AND DEVELOPMENT DEPT	<u>228,692</u>	<u>120,000</u>	<u>120,000</u>	<u>100,000</u>

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
GENERAL FUND REVENUES
BUILDING DEPARTMENT**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
<u>BUILDING INSPECTION DIVISION</u>				
001-0324-322.02-00	1,925,062	1,500,000	1,500,000	1,500,000
001-0324-322.02-01	189,775	190,000	190,000	190,000
001-0324-322.02-02	26,130	33,000	33,000	33,000
001-0324-322.02-03	10,470	9,000	9,000	9,000
001-0324-322.02-04	107,640	120,000	120,000	120,000
TOTAL LICENSES AND PERMITS	2,259,077	1,852,000	1,852,000	1,852,000
001-0324-354.00-00	12,875	13,000	26,550	26,550
TOTAL FINES AND FORFEITS	12,875	13,000	26,550	26,550
001-0324-369.90-00	1,071	600	600	600
TOTAL MISCELLANEOUS REVENUES	1,071	600	600	600
TOTAL BUILDING INSPECTION DIVISION	2,273,023	1,865,600	1,879,150	1,879,150
<u>CODE ENFORCEMENT DIVISION</u>				
001-0528-354.20-00	23,120	1,000	1,000	1,000
TOTAL CODE ENFORCEMENT DIVISION	23,120	1,000	1,000	1,000
 TOTAL BUILDING DEPARTMENT	 2,296,143	 1,866,600	 1,880,150	 1,880,150

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
GENERAL FUND REVENUES
POLICE DEPARTMENT**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
001-0521-331.20-00	6,544	-	-	-
001-0521-334.20-00	100	-	-	-
001-0521-338.30-00	6,753	20,000	20,000	20,000
TOTAL INTERGOVERNMENTAL REVENUE	13,397	20,000	20,000	20,000
001-0521-342.10-01	8,568	4,000	67,404	67,404
001-0521-342.10-02	7,963	18,000	29,571	29,571
001-0521-342.10-03	30,000	30,000	33,000	33,000
001-0521-342.10-04	2,474	2,000	2,000	2,000
001-0521-342.10-05	62,503	-	-	-
TOTAL CHARGES FOR SERVICES	111,508	54,000	131,975	131,975
001-0521-351.10-00	249,111	205,000	205,000	249,111
001-0521-351.30-00	13,405	11,000	11,000	13,405
001-0521-354.20-00	3,659	3,000	3,000	3,659
TOTAL FINES AND FORFEITS	266,175	219,000	219,000	266,175
001-0521-364.00-00	6,560	-	-	-
001-0521-366.00-00	3,050	-	-	-
001-0521-369.90-00	4,674	5,000	5,000	5,000
TOTAL MISCELLANEOUS REVENUES	14,284	5,000	5,000	5,000
001-0521-389.99-99	-	14,000	14,000	24,770
TOTAL POLICE DEPARTMENT	405,364	312,000	389,975	447,920

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
GENERAL FUND REVENUES
FIRE DEPARTMENT**

	<u>2006 ACTUAL</u>	<u>2007 ORIGINAL BUDGET</u>	<u>2007 REVISED BUDGET</u>	<u>2008 PROPOSED BUDGET</u>
001-0622-331.20-00 PUBLIC SAFETY	35,960	-	-	-
001-0622-334.20-00 MITIGATION FUNDS	95	-	-	-
001-0622-335.20-00 PUBLIC SAFETY	4,086	12,000	12,000	3,120
TOTAL INTERGOVERNMENTAL REVENUE	40,141	12,000	12,000	3,120
001-0622-342.20-01 CPR CLASSES	20	-	-	-
001-0622-342.20-02 PLAN REVIEW	248,293	60,000	392,526	60,000
001-0622-342.20-04 BURN PERMIT	2,300	2,500	2,500	2,000
TOTAL CHARGES FOR SERVICES	250,613	62,500	395,026	62,000
001-0622-366.00-00 CONTRIBUTIONS	-	500,000	560,200	-
001-0622-369.90-00 OTHER MISCELLANEOUS REVENUES	6	-	-	-
TOTAL MISCELLANEOUS REVENUES	6	500,000	560,200	-
TOTAL FIRE DEPARTMENT	290,760	574,500	967,226	65,120

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
GENERAL FUND REVENUES
PUBLIC SERVICES DEPARTMENT**

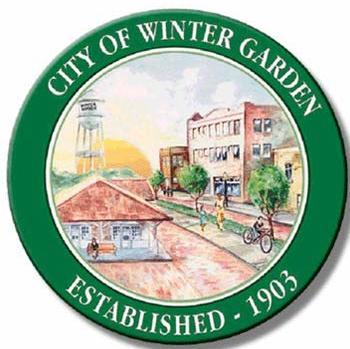
	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
<u>ADMINISTRATION DIVISION</u>				
001-0701-341.90-01 INTERFUND MANAGEMENT FEES	103,080	134,586	134,586	163,026
TOTAL ADMINISTRATION DIVISION	103,080	134,586	134,586	163,026
<u>CEMETERY DIVISION</u>				
001-0739-343.80-01 SERVICE FEES	65,180	58,000	58,000	58,000
001-0739-343.80-02 CEMETERY FOUNDATION CHARGES	2,180	3,000	3,000	3,000
001-0739-343.80-04 OTHER	-	500	500	-
001-0739-343.80-05 CEMETERY LOTS	83,900	70,000	70,000	74,000
001-0739-343.80-06 MAUSOLEUM CRYPTS	2,985	3,000	3,000	700
TOTAL CHARGES FOR SERVICE	154,245	134,500	134,500	135,700
001-0739-362.00-00 RENTAL INCOME	42,630	35,880	35,880	41,880
TOTAL RENTS AND ROYALTIES	42,630	35,880	35,880	41,880
001-0739-364.03-00 COLUMBARIUMS	600	1,000	1,000	1,000
TOTAL MISCELLANEOUS REVENUES	600	1,000	1,000	1,000
TOTAL CEMETERY DIVISION	197,475	171,380	171,380	178,580
<u>STREETS DIVISION</u>				
001-0741-331.49-00 TRANSPORTATION	20,021	-	-	-
001-0741-334.49-00 OTHER TRANSPORTATION	70,730	-	-	-
001-0741-335.49-00 OTHER TRANSPORTATION	20,232	19,000	19,000	21,000
TOTAL INTERGOVERNMENTAL REVENUE	110,983	19,000	19,000	21,000
001-0741-369.90-00 OTHER MISCELLANEOUS REVENUES	2,038	2,000	6,964	2,000
TOTAL STREETS DIVISION	113,021	21,000	25,964	23,000
<u>ENGINEERING DIVISION</u>				
001-1016-329.03-00 ENGINEER INSPECTION FEES	567,254	400,000	400,000	400,000
001-1016-329.04-00 REVIEW FEES	108,520	80,000	80,000	80,000
001-1016-329.06-00 OVERTIME REIMBURSEMENT	25,811	7,000	7,000	10,000
001-1016-331.49-00 TRANSPORTATION	731	-	-	-
001-1016-334.49-00 OTHER TRANSPORTATION	40	-	-	-
TOTAL LICENSES AND PERMITS	702,356	487,000	487,000	490,000
001-1016-341.90-01 INTERFUND MANAGEMENT FEES	258,268	258,267	258,267	70,245
TOTAL ENGINEERING DIVISION	960,624	745,267	745,267	560,245
TOTAL PUBLIC SERVICES DEPARTMENT	1,374,200	1,072,233	1,077,197	924,851

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
GENERAL FUND REVENUES
RECREATION DEPARTMENT**

	<u>2006 ACTUAL</u>	<u>2007 ORIGINAL BUDGET</u>	<u>2007 REVISED BUDGET</u>	<u>2008 PROPOSED BUDGET</u>
<u>PARKS DIVISION</u>				
001-0775-331.70-00 CULTURE/RECREATION	1,564	585,000	585,000	-
001-0775-334.70-00 CULTURE & RECREATION	194	-	-	200,000
TOTAL INTERGOVERNMENTAL	1,758	585,000	585,000	200,000
001-0775-364.00-00 DISPOSITION OF FIXED ASSETS	-	-	1,850	-
001-0775-369.90-00 OTHER MISC REVENUES	320	-	-	-
TOTAL PARKS DIVISION	2,078	585,000	586,850	200,000
<u>RECREATION DIVISION</u>				
001-0872-334.70-00 CULTURE & RECREATION	-	1,250,000	50,000	120,000
TOTAL INTERGOVERNMENTAL REVENUE	-	1,250,000	50,000	120,000
001-0872-347.21-01 DAY CAMP	51,499	50,000	50,000	95,000
001-0872-347.21-02 FIELD RENTAL	1,398	2,000	2,000	2,000
001-0872-347.21-03 POOL	6,741	5,000	5,000	7,000
001-0872-347.21-05 SWIMMING LESSONS	13,478	15,000	15,000	15,000
001-0872-347.21-06 SOFTBALL LEAGUE	6,280	6,000	7,000	7,000
001-0872-347.21-07 OTHER PROGRAMS	48,749	31,000	34,734	50,000
001-0872-347.21-08 SPECIAL EVENTS	1,353	-	-	-
TOTAL CHARGES FOR SERVICES	129,498	109,000	113,734	176,000
001-0872-362.19-00 RENTAL INCOME-OTHER	1,673	3,000	3,000	3,000
001-0872-366.01-00 CONTRIBUTIONS	35	-	-	-
001-0872-369.90-00 OTHER MISCELLANEOUS REVENUES	2,100	1,000	4,415	2,000
TOTAL MISCELLANEOUS REVENUES	3,808	4,000	7,415	5,000
TOTAL RECREATION DIVISION	133,306	1,363,000	171,149	301,000
<u>SPECIAL EVENTS DIVISION</u>				
001-0874-362.00-00 RENTAL INCOME	728	600	600	800
TOTAL RENTS AND ROYALTIES	728	600	600	800
001-0874-369.90-00 OTHER MISCELLANEOUS REVS	604	600	600	1,000
TOTAL MISCELLANEOUS REVENUES	604	600	600	1,000
TOTAL SPECIAL EVENTS DIVISION	1,332	1,200	1,200	1,800
<u>NEWTON PARK FACILITIES DIVISION</u>				
001-3658-362.01-00 MISCELLANEOUS RENTALS	4,056	2,000	2,000	2,000
001-3658-362.02-00 AUDITORIUM FACILITIES RENTALS	81,720	73,000	83,654	100,000
TOTAL RENTS AND ROYALTIES	85,776	75,000	85,654	102,000
001-3658-369.90-00 OTHER MISCELLANEOUS REVENUES	15,539	15,000	18,759	18,000
TOTAL MISCELLANEOUS REVENUES	15,539	15,000	18,759	18,000
TOTAL NEWTON PARK FACILITIES DIVISION	101,315	90,000	104,413	120,000
TOTAL RECREATION DEPARTMENT	238,031	2,039,200	863,612	622,800
TOTAL GENERAL FUND REVENUES	22,429,810	29,344,166	28,240,567	30,098,395

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
GENERAL FUND EXPENDITURES
LEGISLATIVE DEPARTMENT**

	<u>2006 ACTUAL</u>	<u>2007 ORIGINAL BUDGET</u>	<u>2007 REVISED BUDGET</u>	<u>2008 PROPOSED BUDGET</u>
001-0111-511.13-00	31,485	41,050	41,050	41,000
001-0111-511.21-00	2,392	3,140	3,140	3,140
001-0111-511.23-00	15,618	20,007	20,007	20,007
001-0111-511.24-00	107	100	100	100
TOTAL PERSONAL SERVICES	49,602	64,297	64,297	64,247
001-0111-511.31-02	-	250	250	250
001-0111-511.34-01	81,817	46,000	46,000	43,000
001-0111-511.34-03	7,962	6,200	6,200	40,400
001-0111-511.40-00	933	1,050	1,050	1,050
001-0111-511.41-02	23	-	-	-
001-0111-511.41-04	298	-	-	-
001-0111-511.41-05	2,630	-	-	-
001-0111-511.44-00	-	500	500	500
001-0111-511.45-00	29	39	39	-
001-0111-511.47-01	2,727	1,000	1,000	1,300
001-0111-511.48-00	-	1,675	1,675	1,000
001-0111-511.49-01	6,293	5,000	5,000	5,000
001-0111-511.49-03	27,438	28,000	28,000	28,000
001-0111-511.51-00	10	-	-	-
001-0111-511.52-01	3,572	300	300	4,800
001-0111-511.52-04	421	1,000	1,000	2,850
001-0111-511.54-01	5,604	11,500	11,500	11,500
001-0111-511.54-02	685	2,500	2,500	2,500
TOTAL OPERATING EXPENDITURES	140,442	105,014	105,014	142,150
001-0111-511.81-00	3,400	2,000	42,000	2,000
001-0111-511.82-00	16,600	18,000	43,000	-
001-0111-564.83-00	38,909	44,500	44,500	44,500
TOTAL GRANTS AND AIDS	58,909	64,500	129,500	46,500
TOTAL LEGISLATIVE DEPARTMENT	248,953	233,811	298,811	252,897



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**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
GENERAL FUND EXPENDITURES
ADMINISTRATION DEPARTMENT**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>	
ADMINISTRATION DIVISION					
001-0213-513.12-00	REGULAR SALARIES AND WAGES	831,488	524,468	524,468	621,273
001-0213-513.13-00	OTHER SALARIES & WAGES	169	-	-	12,536
001-0213-513.14-00	OVERTIME	3,731	-	-	7,000
001-0213-513.21-00	FICA TAXES	60,800	40,122	40,122	49,043
001-0213-513.22-00	RETIREMENT CONTRIBUTIONS	120,799	74,541	74,541	99,855
001-0213-513.23-00	LIFE AND HEALTH INSURANCE	99,419	78,194	78,194	80,548
001-0213-513.24-00	WORKERS' COMPENSATION	1,986	1,307	1,307	1,627
001-0213-513.25-00	UNEMPLOYMENT COMPENSATION	-	520	520	641
	TOTAL PERSONAL SERVICES	1,118,392	719,152	719,152	872,523
001-0213-513.31-01	MISC PROFESSIONAL SERVICES	906	4,000	4,000	4,000
001-0213-513.31-02	LEGAL SERVICES	460	1,400	1,400	1,400
001-0213-513.31-03	INVESTMENT COUNSEL	18,369	-	-	-
001-0213-513.31-05	APPRAISAL SERVICES	-	8,000	8,000	8,000
001-0213-513.31-06	MEDICAL SERVICES	3,698	3,800	3,800	3,800
001-0213-513.32-00	ACCOUNTING AND AUDITING	21,297	-	-	-
001-0213-513.34-01	MISC OTHER CONTRACTUAL SERVICES	37,242	8,525	8,525	3,525
001-0213-513.34-04	BANKING SERVICES	35,041	-	-	-
001-0213-513.34-06	JANITORIAL SERVICES	6,478	-	-	-
001-0213-513.34-08	PERSONNEL SERVICES	28,082	1,000	1,000	1,000
001-0213-513.40-00	TRAVEL AND PER DIEM	10,840	4,703	4,703	6,909
001-0213-513.41-02	TELEPHONE SERVICES	10,364	11,450	11,450	11,450
001-0213-513.41-03	RADIO SERVICES	80	80	80	80
001-0213-513.41-04	INTERNET SERVICES	722	750	750	750
001-0213-513.41-05	POSTAGE	12,168	3,000	3,000	3,000
001-0213-513.43-00	UTILITY SERVICES	17,747	12,000	12,000	12,000
001-0213-513.44-00	RENTALS AND LEASES	19,966	1,000	1,000	8,500
001-0213-513.45-00	INSURANCE	24,688	35,898	35,898	33,554
001-0213-513.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	1,043	1,300	1,300	1,300
001-0213-513.46-03	REPAIR AND MAINT SVCS-VEHICLES	888	1,000	1,000	1,000
001-0213-513.46-05	REPAIR AND MAINT SVCS-SOFTWARE	19,114	480	480	480
001-0213-513.46-06	REPAIR AND MAINT SVCS-HARDWARE	2,784	1,000	1,000	1,000
001-0213-513.46-10	REPAIR AND MAINT SVCS-BUILDING	955	500	500	500
001-0213-513.47-01	MISC PRINTING AND BINDING	17,107	4,700	4,700	4,700
001-0213-513.47-02	RECORDS MANAGEMENT	-	14,000	14,000	15,000
001-0213-513.48-00	PROMOTIONAL ACTIVITIES	24,988	12,700	12,700	12,700
001-0213-513.49-01	MISC OTHR CUR CHGS & OBLIGATIONS	14,343	700	700	700
001-0213-513.49-03	ELECTION FEES	-	-	-	4,000
001-0213-513.49-05	LICENSES, TAXES, AND CERTIFICATIONS	1,293	2,500	2,500	2,500
001-0213-513.51-00	OFFICE SUPPLIES	21,444	8,250	8,250	8,250
001-0213-513.52-01	MISCELLANEOUS OPERATING SUPPLIES	22,361	19,000	19,000	15,500
001-0213-513.52-03	GASOLINE AND OIL	921	1,050	1,050	1,050
001-0213-513.52-04	UNIFORMS AND ACCESSORIES	3,630	2,000	2,000	2,000
001-0213-513.54-01	DUES AND SUBSCRIPTIONS	9,546	4,479	4,479	4,174
001-0213-513.54-02	SEMINARS AND COURSES	5,892	17,755	17,755	11,915

001-0213-513.54-03	EDUCATIONAL ASSISTANCE PROGRAM	2,767	7,000	7,000	7,000
	TOTAL OPERATING EXPENDITURES	397,224	194,020	194,020	191,737
001-0213-513.61-00	LAND	132,858	-	-	-
001-0213-513.62-00	BUILDINGS	480,386	-	-	-
001-0213-513.64-00	MACHINERY AND EQUIPMENT	36,316	1,800	1,800	-
	TOTAL CAPITAL OUTLAY	649,560	1,800	1,800	-
001-0213-513.72-00	INTEREST	1,684	-	-	-
001-0213-564.84-00	HERITAGE FOUNDATION	50,000	50,000	50,000	40,000
	TOTAL GRANTS AND AIDS	50,000	50,000	50,000	40,000
001-0213-581.90-00	OPERATING TRANSFER	1,277,036	-	-	1,000,000
001-0213-581.91-01	CONTINGENT EXPENSE	-	400,000	375,000	400,000
	TOTAL OTHER USES	1,277,036	400,000	375,000	1,400,000
	TOTAL ADMINISTRATION DIVISION	3,493,896	1,364,972	1,339,972	2,504,260
	<u>ECONOMIC DEVELOPMENT DIVISION</u>				
001-0213-552.12-00	REGULAR SALARIES AND WAGES	-	130,594	130,594	131,155
001-0213-552.21-00	FICA TAXES	-	9,990	9,990	10,033
001-0213-552.22-00	RETIREMENT CONTRIBUTIONS	-	22,658	22,658	23,791
001-0213-552.23-00	LIFE AND HEALTH INSURANCE	-	20,727	20,727	21,214
001-0213-552.24-00	WORKERS' COMPENSATION	-	280	280	333
001-0213-552.25-00	UNEMPLOYMENT COMPENSATION	-	127	127	131
	TOTAL PERSONAL SERVICES	-	184,376	184,376	186,657
001-0213-552.34-01	MISC OTHER CONTRACTUAL SERVICES	-	47,000	47,000	35,000
001-0213-552.40-00	TRAVEL AND PER DIEM	-	7,800	7,800	7,800
001-0213-552.41-02	TELEPHONE SERVICES	-	600	600	600
001-0213-552.41-05	POSTAGE	-	17,200	17,200	17,200
001-0213-552.46-03	REPAIR AND MAINT SVCS-VEHICLES	-	300	300	300
001-0213-552.47-01	MISC PRINTING AND BINDING	-	11,600	11,600	11,600
001-0213-552.48-00	PROMOTIONAL ACTIVITIES	-	21,000	21,000	12,000
001-0213-552.51-00	OFFICE SUPPLIES	-	2,550	2,550	-
001-0213-552.52-01	MISCELLANEOUS OPERATING SUPPLIES	-	1,500	1,500	5,500
001-0213-552.52-03	GASOLINE AND OIL	-	400	400	200
001-0213-552.54-01	DUES AND SUBSCRIPTIONS	-	2,250	2,250	2,250
001-0213-552.54-02	SEMINARS AND COURSES	-	600	600	600
	TOTAL OPERATING EXPENDITURES	-	112,800	112,800	93,050
	TOTAL ECONOMIC DEVELOPMENT DIVISION	-	297,176	297,176	279,707

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
GENERAL FUND EXPENDITURES
ADMINISTRATION DEPARTMENT
BUILDING MAINTENANCE DIVISION**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>	
001-0746-539.12-00	REGULAR SALARIES AND WAGES	207,963	218,521	205,521	192,414
001-0746-539.14-00	OVERTIME	8,552	2,068	7,068	4,226
001-0746-539.21-00	FICA TAXES	15,847	16,875	16,875	15,041
001-0746-539.22-00	RETIREMENT CONTRIBUTIONS	37,816	38,272	38,272	35,667
001-0746-539.23-00	LIFE AND HEALTH INSURANCE	34,213	39,389	39,389	46,070
001-0746-539.24-00	WORKERS' COMPENSATION	8,366	7,782	7,782	8,256
001-0746-539.25-00	UNEMPLOYMENT COMPENSATION	-	221	221	197
	TOTAL PERSONAL SERVICES	312,757	323,128	315,128	301,871
001-0746-539.31-01	MISC PROFESSIONAL SERVICES	-	200	200	200
001-0746-539.31-06	MEDICAL SERVICES	243	400	400	400
001-0746-539.34-01	MISC OTHER CONTRACTUAL SERVICES	19,853	20,000	20,000	-
001-0746-539.34-05	COMPUTER TRAINING	-	300	300	300
001-0746-539.34-06	JANITORIAL SERVICES	-	38,000	38,000	38,000
001-0746-539.40-00	TRAVEL AND PER DIEM	51	300	300	300
001-0746-539.41-02	TELEPHONE SERVICES	2,232	2,900	2,900	2,900
001-0746-539.41-03	RADIO SERVICES	-	526	526	526
001-0746-539.45-00	INSURANCE	1,253	2,280	2,280	1,589
001-0746-539.46-01	REPAIR AND MAINT SVCS-MISC	-	200	200	200
001-0746-539.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	369	750	750	750
001-0746-539.46-03	REPAIR AND MAINT SVCS-VEHICLES	2,667	3,000	3,000	3,000
001-0746-539.46-05	REPAIR AND MAINT SVCS-SOFTWARE	-	300	300	300
001-0746-539.46-06	REPAIR AND MAINT SVCS-HARDWARE	-	400	400	400
001-0746-539.46-10	REPAIR AND MAINT SVCS-BUILDING	6,192	7,500	7,500	7,500
001-0746-539.47-01	MISC PRINTING AND BINDING	42	300	300	300
001-0746-539.48-00	PROMOTIONAL ACTIVITIES	326	300	300	300
001-0746-539.49-05	LICENSES, TAXES, AND CERTIFICATIONS	522	500	500	500
001-0746-539.51-00	OFFICE SUPPLIES	1,883	-	500	500
001-0746-539.52-01	MISCELLANEOUS OPERATING SUPPLIES	18,989	19,000	26,500	19,000
001-0746-539.52-02	CHEMICALS	15,441	4,000	4,000	4,000
001-0746-539.52-03	GASOLINE AND OIL	5,275	5,000	5,000	5,000
001-0746-539.52-04	UNIFORMS AND ACCESSORIES	2,016	1,950	1,950	1,950
001-0746-539.54-01	DUES AND SUBSCRIPTIONS	-	300	300	300
001-0746-539.54-02	SEMINARS AND COURSES	930	750	750	750
001-0746-539.54-03	EDUCATIONAL ASSISTANCE PROGRAM	-	200	200	200
	TOTAL OPERATING EXPENDITURES	78,284	109,356	117,356	89,165
001-0746-539.64-00	MACHINERY AND EQUIPMENT	24,935	3,000	3,000	-
	TOTAL CAPITAL OUTLAY	24,935	3,000	3,000	-
	TOTAL BUILDING MAINTENANCE DIVISION	415,976	435,484	435,484	391,036

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
GENERAL FUND EXPENDITURES
ADMINISTRATION DEPARTMENT
FLEET MAINTENANCE DIVISION**

	<u>2006 ACTUAL</u>	<u>2007 ORIGINAL BUDGET</u>	<u>2007 REVISED BUDGET</u>	<u>2008 PROPOSED BUDGET</u>	
001-0747-539.12-00	REGULAR SALARIES AND WAGES	160,178	199,367	199,367	207,822
001-0747-539.14-00	OVERTIME	17,278	5,002	5,002	5,251
001-0747-539.21-00	FICA TAXES	12,686	15,634	15,634	16,298
001-0747-539.22-00	RETIREMENT CONTRIBUTIONS	32,116	35,458	35,458	38,647
001-0747-539.23-00	LIFE AND HEALTH INSURANCE	40,122	56,931	56,931	58,066
001-0747-539.24-00	WORKERS' COMPENSATION	4,495	5,341	5,341	6,377
001-0747-539.25-00	UNEMPLOYMENT COMPENSATION	-	205	205	213
	TOTAL PERSONAL SERVICES	266,875	317,938	317,938	332,674
001-0747-539.31-06	MEDICAL SERVICES	91	200	200	200
001-0747-539.34-01	MISC OTHER CONTRACTUAL SERVICES	-	500	500	500
001-0747-539.34-05	COMPUTER TRAINING	-	1,200	1,200	1,200
001-0747-539.34-06	JANITORIAL SERVICES	1,263	-	-	-
001-0747-539.34-08	PERSONNEL SERVICES	1,955	-	-	-
001-0747-539.40-00	TRAVEL AND PER DIEM	1,838	1,500	1,500	1,500
001-0747-539.41-01	MISC COMMUNION & FREIGHT SVCS	-	200	200	200
001-0747-539.41-02	TELEPHONE SERVICES	2,144	2,200	2,200	2,200
001-0747-539.41-03	RADIO SERVICES	40	700	700	700
001-0747-539.44-00	RENTALS AND LEASES	1,337	900	1,600	900
001-0747-539.45-00	INSURANCE	2,343	3,158	3,158	3,438
001-0747-539.46-01	REPAIR AND MAINT SVCS-MISC	-	200	200	200
001-0747-539.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	1,834	2,000	2,000	2,000
001-0747-539.46-03	REPAIR AND MAINT SVCS-VEHICLES	4,017	2,500	2,500	2,500
001-0747-539.46-05	REPAIR AND MAINT SVCS-SOFTWARE	-	400	2,000	400
001-0747-539.47-01	MISC PRINTING AND BINDING	26	200	200	-
001-0747-539.48-00	PROMOTIONAL ACTIVITIES	-	400	400	400
001-0747-539.49-01	MISC OTHR CUR CHGS & OBLIGATIONS	-	200	200	200
001-0747-539.51-00	OFFICE SUPPLIES	-	-	400	-
001-0747-539.52-01	MISCELLANEOUS OPERATING SUPPLIES	39,179	30,000	30,000	30,000
001-0747-539.52-02	CHEMICALS	1,511	2,600	2,600	2,600
001-0747-539.52-03	GASOLINE AND OIL	13,053	15,000	15,000	15,000
001-0747-539.52-04	UNIFORMS AND ACCESSORIES	2,076	2,250	2,250	2,250
001-0747-539.54-01	DUES AND SUBSCRIPTIONS	338	2,300	2,300	2,300
001-0747-539.54-02	SEMINARS AND COURSES	1,710	3,000	3,000	3,000
001-0747-539.54-03	EDUCATIONAL ASSISTANCE PROGRAM	-	1,000	1,000	1,000
	TOTAL OPERATING EXPENDITURES	74,755	72,608	75,308	72,688
001-0747-539.62-00	BUILDINGS	3,000	20,000	25,600	-
001-0747-539.64-00	MACHINERY AND EQUIPMENT	12,499	4,100	6,200	-
	TOTAL CAPITAL OUTLAY	15,499	24,100	31,800	-
	TOTAL FLEET MAINTENANCE DIVISION	357,129	414,646	425,046	405,362
	TOTAL ADMINISTRATION DEPARTMENT	4,267,001	2,512,278	2,497,678	3,580,365

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
GENERAL FUND EXPENDITURES
FINANCE DEPARTMENT
FISCAL MANAGEMENT DIVISION**

	<u>2006 ACTUAL</u>	<u>2007 ORIGINAL BUDGET</u>	<u>2007 REVISED BUDGET</u>	<u>2008 PROPOSED BUDGET</u>
001-0222-513.12-00	-	268,627	268,627	281,604
001-0222-513.14-00	-	-	2,000	2,390
001-0222-513.21-00	-	20,550	20,550	21,725
001-0222-513.22-00	-	34,553	34,553	37,603
001-0222-513.23-00	-	33,079	33,079	33,934
001-0222-513.24-00	-	585	585	721
001-0222-513.25-00	-	265	265	284
TOTAL PERSONAL SERVICES	-	357,659	359,659	378,261
001-0222-513.31-01	-	1,000	1,000	20,000
001-0222-513.31-02	-	700	700	-
001-0222-513.31-03	-	18,000	31,415	36,500
001-0222-513.31-06	-	200	200	-
001-0222-513.32-00	-	22,000	22,000	22,600
001-0222-513.34-01	-	107,635	37,635	37,575
001-0222-513.34-04	-	36,700	36,700	42,800
001-0222-513.40-00	-	2,750	2,750	1,765
001-0222-513.41-02	-	3,000	3,000	1,850
001-0222-513.41-05	-	2,000	3,000	3,500
001-0222-513.44-00	-	14,800	14,800	7,300
001-0222-513.45-00	-	-	-	312
001-0222-513.46-02	-	780	780	580
001-0222-513.46-05	-	26,400	26,400	20,400
001-0222-513.46-06	-	3,000	3,000	3,000
001-0222-513.47-01	-	2,300	2,300	1,700
001-0222-513.48-00	-	2,500	2,500	2,000
001-0222-513.49-01	-	300	300	100
001-0222-513.49-05	-	300	300	300
001-0222-513.51-00	-	5,698	5,698	3,149
001-0222-513.52-01	-	4,000	4,000	500
001-0222-513.52-03	-	200	200	200
001-0222-513.52-04	-	1,000	1,000	1,000
001-0222-513.54-01	-	1,800	1,800	1,600
001-0222-513.54-02	-	2,000	2,000	1,600
001-0222-513.54-03	-	-	-	2,000
TOTAL OPERATING EXPENDITURES	-	259,063	203,478	212,331
001-0222-513.64-00	-	-	3,200	-
001-0222-581.90-00	-	1,277,952	1,126,175	1,068,973
TOTAL OTHER USES	-	1,277,952	1,126,175	1,068,973
TOTAL FISCAL MANAGEMENT DIVISION	-	1,894,674	1,692,512	1,659,565

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
GENERAL FUND EXPENDITURES
FINANCE DEPARTMENT
UTILITY BILLING DIVISION**

	<u>2006 ACTUAL</u>	<u>2007 ORIGINAL BUDGET</u>	<u>2007 REVISED BUDGET</u>	<u>2008 PROPOSED BUDGET</u>	
001-0223-513.12-00	REGULAR SALARIES AND WAGES	187,311	196,468	196,468	208,763
001-0223-513.14-00	OVERTIME	2,967	-	5,000	4,632
001-0223-513.21-00	FICA TAXES	14,308	15,030	15,030	16,323
001-0223-513.22-00	RETIREMENT CONTRIBUTIONS	34,249	34,087	34,087	38,706
001-0223-513.23-00	LIFE AND HEALTH INSURANCE	32,841	39,376	39,376	39,395
001-0223-513.24-00	WORKERS' COMPENSATION	1,565	1,833	1,833	542
001-0223-513.25-00	UNEMPLOYMENT COMPENSATION	-	196	196	213
	TOTAL PERSONAL SERVICES	273,241	286,990	291,990	308,574
001-0223-513.31-06	MEDICAL SERVICES	138	200	200	100
001-0223-513.34-01	MISC OTHER CONTRACTUAL SERVICES	40,996	41,600	41,600	41,300
001-0223-513.34-04	BANKING SERVICES	14,581	30,000	30,000	35,000
001-0223-513.34-08	PERSONNEL SERVICES	3,960	-	-	-
001-0223-513.40-00	TRAVEL AND PER DIEM	2,282	2,600	2,600	1,700
001-0223-513.41-02	TELEPHONE SERVICES	1,974	3,350	3,350	3,650
001-0223-513.41-05	POSTAGE	46,724	50,000	50,000	54,000
001-0223-513.44-00	RENTALS AND LEASES	18,435	18,000	18,000	17,700
001-0223-513.45-00	INSURANCE	300	483	483	1,013
001-0223-513.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	165	1,000	1,000	500
001-0223-513.46-03	REPAIR AND MAINT SVC-VEHICLES	2,202	1,000	3,000	2,500
001-0223-513.46-05	REPAIR AND MAINT SVCS-SOFTWARE	8,557	19,000	19,000	20,500
001-0223-513.46-06	REPAIR AND MAINT SVCS-HARDWARE	1,818	3,000	3,000	2,500
001-0223-513.47-01	MISC PRINTING AND BINDING	11,499	20,000	20,000	10,000
001-0223-513.48-00	PROMOTIONAL ACTIVITIES	-	1,000	1,000	200
001-0223-513.49-01	MISC OTHR CUR CHGS & OBLIGATIONS	-	500	1,500	500
001-0223-513.49-05	LICENSES/TAXES/CERTIFICATIONS	389	500	500	500
001-0223-513.51-00	OFFICE SUPPLIES	6,143	7,749	7,749	4,049
001-0223-513.52-01	MISCELLANEOUS OPERATING SUPPLIES	1,460	1,000	1,000	500
001-0223-513.52-03	GASOLINE AND OIL	2,276	-	7,000	7,000
001-0223-513.52-04	UNIFORMS AND ACCESSORIES	1,350	1,350	1,350	1,350
001-0223-513.54-02	SEMINARS AND COURSES	945	1,300	1,300	900
	TOTAL OPERATING EXPENDITURES	166,194	203,632	213,632	205,462
001-0223-513.64-00	MACHINERY AND EQUIPMENT	50,068	-	10,613	-
	TOTAL CAPITAL OUTLAY	50,068	-	10,613	-
	TOTAL UTILITY BILLING DIVISION	489,503	490,622	516,235	514,036
	TOTAL FINANCE DEPARTMENT	489,503	2,385,296	2,208,747	2,173,601

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
GENERAL FUND EXPENDITURES
INFORMATION SYSTEMS DEPARTMENT**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>	
001-0225-513.12-00	REGULAR SALARIES AND WAGES	215,181	282,640	282,640	297,806
001-0225-513.21-00	FICA TAXES	15,764	21,622	21,622	22,782
001-0225-513.22-00	RETIREMENT CONTRIBUTIONS	26,013	36,469	36,469	39,797
001-0225-513.23-00	LIFE AND HEALTH INSURANCE	25,357	39,854	39,854	40,838
001-0225-513.24-00	WORKERS' COMPENSATION	551	623	623	756
001-0225-513.25-00	UNEMPLOYMENT COMPENSATION	-	282	282	298
	TOTAL PERSONAL SERVICES	282,866	381,490	381,490	402,277
001-0225-513.31-06	MEDICAL SERVICES	88	-	-	-
001-0225-513.34-01	MISC OTHER CONTRACTUAL SERVICES	27,958	36,900	51,900	57,700
001-0225-513.34-05	COMPUTER TRAINING	4,800	-	-	-
001-0225-513.34-06	JANITORIAL SERVICES	3,387	-	-	-
001-0225-513.40-00	TRAVEL AND PER DIEM	2,083	5,500	5,500	2,400
001-0225-513.41-02	TELEPHONE SERVICES	7,780	6,700	6,700	6,100
001-0225-513.41-04	INTERNET SERVICES	18,595	17,900	17,900	19,900
001-0225-513.41-05	POSTAGE	86	200	200	300
001-0225-513.44-00	RENTALS AND LEASES	120	-	-	-
001-0225-513.45-00	INSURANCE	2,417	6,472	6,472	9,662
001-0225-513.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	17,988	18,000	23,000	42,000
001-0225-513.46-03	REPAIR AND MAINT SVCS-VEHICLES	10	500	500	500
001-0225-513.46-05	REPAIR AND MAINT SVCS-SOFTWARE	37,085	65,400	65,400	55,750
001-0225-513.46-06	REPAIR AND MAINT SVCS-HARDWARE	16,683	12,800	12,800	14,500
001-0225-513.47-01	MISC PRINTING AND BINDING	42	100	100	100
001-0225-513.48-00	PROMOTIONAL ACTIVITIES	244	-	-	-
001-0225-513.51-00	OFFICE SUPPLIES	3,986	2,600	2,600	2,800
001-0225-513.52-01	MISCELLANEOUS OPERATING SUPPLIES	58,132	70,000	70,000	56,000
001-0225-513.52-03	GASOLINE AND OIL	378	700	700	700
001-0225-513.52-04	UNIFORMS AND ACCESSORIES	798	1,000	1,000	1,000
001-0225-513.54-01	DUES AND SUBSCRIPTIONS	1,134	1,475	1,475	1,475
001-0225-513.54-02	SEMINARS AND COURSES	13,140	11,350	11,350	9,150
001-0225-513.54-03	EDUC ASSIST PROG REIMBURSEMENT	-	1,000	1,000	-
	TOTAL OPERATING EXPENDITURES	216,934	258,597	278,597	280,037
001-0225-513.63-00	IMPROV. OTHER THAN BUILDINGS	-	-	21,000	-
001-0225-513.64-00	MACHINERY AND EQUIPMENT	270,757	123,000	131,000	54,000
	TOTAL CAPITAL OUTLAY	270,757	123,000	152,000	54,000
001-0225-517.71-00	PRINCIPAL	23,636	24,850	24,850	24,850
001-0225-517.72-00	INTEREST	3,523	2,308	2,308	2,308
	TOTAL DEBT SERVICE	27,159	27,158	27,158	27,158
	TOTAL INFORMATION SYSTEMS DEPARTMENT	797,716	790,245	839,245	763,472

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
GENERAL FUND EXPENDITURES
PLANNING, ZONING, AND DEVELOPMENT DEPARTMENT**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>	
001-0315-515.12-00	REGULAR SALARIES AND WAGES	253,829	271,349	198,538	180,002
001-0315-515.14-00	OVERTIME	3,118	-	-	-
001-0315-515.21-00	FICA TAXES	19,151	20,759	20,759	13,770
001-0315-515.22-00	RETIREMENT CONTRIBUTIONS	40,517	47,079	34,706	32,652
001-0315-515.23-00	LIFE AND HEALTH INSURANCE	35,632	41,607	41,607	30,741
001-0315-515.24-00	WORKERS' COMPENSATION	5,113	600	600	457
001-0315-515.25-00	UNEMPLOYMENT COMPENSATION	-	271	271	180
	TOTAL PERSONAL SERVICES	357,360	381,665	296,481	257,802
001-0315-515.31-01	MISC PROFESSIONAL SERVICES	34,858	103,000	83,000	103,000
001-0315-515.31-04	ENGINEERING	36,024	62,000	32,000	62,000
001-0315-515.31-06	MEDICAL SERVICES	88	200	200	200
001-0315-515.34-01	MISC OTHER CONTRACTUAL SERVICES	619	840	10,840	590
001-0315-515.34-06	JANITORIAL SERVICES	3,275	-	-	-
001-0315-515.34-08	PERSONNEL SERVICES	7,789	200	10,200	200
001-0315-515.40-00	TRAVEL AND PER DIEM	1,541	1,400	1,400	1,400
001-0315-515.41-02	TELEPHONE SERVICES	2,434	3,000	3,000	3,000
001-0315-515.41-05	POSTAGE	2,426	2,200	2,200	2,200
001-0315-515.43-00	UTILITY SERVICES	4,847	3,800	3,800	3,800
001-0315-515.44-00	RENTALS AND LEASES	6,603	8,800	8,800	8,800
001-0315-515.45-00	INSURANCE	462	947	947	1,121
001-0315-515.46-01	REPAIR AND MAINT SVCS-MISC	-	300	300	300
001-0315-515.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	-	500	500	500
001-0315-515.46-03	REPAIR AND MAINT SVCS-VEHICLES	131	150	150	150
001-0315-515.46-05	REPAIR AND MAINT SVCS-SOFTWARE	3,663	4,500	14,500	4,500
001-0315-515.46-06	REPAIR AND MAINT SVCS-HARDWARE	-	700	700	300
001-0315-515.46-10	REPAIR AND MAINT SVCS-BUILDING	11,914	500	10,500	500
001-0315-515.47-01	MISC PRINTING AND BINDING	1,405	1,200	1,200	1,200
001-0315-515.48-00	PROMOTIONAL ACTIVITIES	4,976	4,500	4,500	4,500
001-0315-515.49-01	MISC OTHR CUR CHGS & OBLIGATIONS	2,750	2,750	2,750	2,750
001-0315-515.49-05	LICENSES/TAXES/CERTIFICATIONS	105	300	300	300
001-0315-515.51-00	OFFICE SUPPLIES	7,954	7,650	7,650	7,650
001-0315-515.52-01	MISCELLANEOUS OPERATING SUPPLIES	4,743	4,000	9,000	4,000
001-0315-515.52-03	GASOLINE AND OIL	487	500	500	500
001-0315-515.52-04	UNIFORMS AND ACCESSORIES	971	1,200	1,200	1,200
001-0315-515.54-01	DUES AND SUBSCRIPTIONS	1,567	2,000	2,000	2,000
001-0315-515.54-02	SEMINARS AND COURSES	2,102	3,500	3,500	3,500
001-0315-515.54-03	EDUCATIONAL ASSISTANCE PROGRAM	1,599	1,200	1,200	1,200
	TOTAL OPERATING EXPENDITURES	145,333	221,837	216,837	221,361
001-0315-515.63-00	IMPROV OTHER THAN BUILDING	-	-	-	100,000
001-0315-515.64-00	MACHINERY AND EQUIPMENT	41,382	-	5,000	-
001-0315-552.82-00		(1,688)	-	-	-
001-0315-554.61-00	LAND	750,000	-	-	-
	TOTAL CAPITAL OUTLAY	789,694	-	5,000	100,000
	TOTAL PLANNING, ZONING, AND DEVELOPMENT DEPT	1,292,387	603,502	518,318	579,163

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
GENERAL FUND EXPENDITURES
BUILDING DEPARTMENT
BUILDING INSPECTION DIVISION**

	<u>2006 ACTUAL</u>	<u>2007 ORIGINAL BUDGET</u>	<u>2007 REVISED BUDGET</u>	<u>2008 PROPOSED BUDGET</u>	
001-0324-524.12-00	REGULAR SALARIES AND WAGES	602,326	866,264	866,264	917,735
001-0324-524.13-00	SALARIES PARTTIME	1,802	11,477	11,477	-
001-0324-524.14-00	OVERTIME	22,162	24,531	24,531	71,856
001-0324-524.21-00	FICA TAXES	46,394	68,146	68,146	75,677
001-0324-524.22-00	RETIREMENT CONTRIBUTIONS	110,580	154,553	154,553	204,454
001-0324-524.23-00	LIFE AND HEALTH INSURANCE	89,062	155,076	155,076	149,571
001-0324-524.24-00	WORKERS' COMPENSATION	40,875	51,453	51,453	57,338
001-0324-524.25-00	UNEMPLOYMENT COMPENSATION	-	886	886	989
	TOTAL PERSONAL SERVICES	913,201	1,332,386	1,332,386	1,477,620
001-0324-524.31-04	ENGINEERING SERVICES	-	2,000	2,000	-
001-0324-524.31-05	APPRAISAL	70	-	-	-
001-0324-524.31-06	MEDICAL SERVICES	1,008	1,000	1,000	1,000
001-0324-524.34-01	MISC OTHER CONTRACTUAL SERVICES	91	10,000	10,000	20,000
001-0324-524.34-02	LAWN MAINTENANCE SERVICES	-	-	-	1,500
001-0324-524.34-05	COMPUTER TRAINING	-	2,000	2,000	1,000
001-0324-524.34-06	JANITORIAL	4,474	-	-	-
001-0324-524.34-08	PERSONNEL SERVICES	109,224	90,000	90,000	70,000
001-0324-524.40-00	TRAVEL AND PER DIEM	3,334	8,000	8,000	7,000
001-0324-524.41-01	MISC COMMUNITION & FREIGHT SVCS	-	200	200	200
001-0324-524.41-02	TELEPHONE SERVICES	10,521	17,000	17,000	12,240
001-0324-524.41-03	RADIO SERVICES	80	200	200	200
001-0324-524.41-04	INTERNET SERVICES	6,151	9,700	9,700	7,200
001-0324-524.41-05	POSTAGE	1,194	3,500	3,500	3,500
001-0324-524.43-00	UTILITY SERVICES	9,345	10,600	10,600	10,000
001-0324-524.44-00	RENTALS AND LEASES	10,485	14,500	14,500	14,400
001-0324-524.45-00	INSURANCE	1,979	7,411	7,411	7,477
001-0324-524.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	131	1,100	1,100	500
001-0324-524.46-03	REPAIR AND MAINT SVCS-VEHICLES	4,043	3,500	3,500	3,500
001-0324-524.46-05	REPAIR AND MAINT SVCS-SOFTWARE	14,400	15,000	15,000	20,000
001-0324-524.46-06	REPAIR AND MAINT SVCS-HARDWARE	3,084	3,000	3,000	3,600
001-0324-524.46-10	REPAIR AND MAINT SVCS-BUILDING	1,360	1,000	1,000	1,000
001-0324-524.47-01	MISC PRINTING AND BINDING	3,454	5,500	5,500	5,500
001-0324-524.48-00	PROMOTIONAL ACTIVITIES	244	3,200	3,200	1,500
001-0324-524.49-01	MISC OTHR CUR CHGS & OBLIGATIONS	34	1,000	1,000	500
001-0324-524.49-05	LICENSES, TAXES, AND CERTIFICATIONS	311	1,000	1,000	1,000
001-0324-524.51-00	OFFICE SUPPLIES	8,317	13,500	13,500	8,000
001-0324-524.52-01	MISCELLANEOUS OPERATING SUPPLIES	29,155	7,500	7,500	3,000
001-0324-524.52-03	GASOLINE AND OIL	20,264	17,000	17,000	17,000
001-0324-524.52-04	UNIFORMS AND ACCESSORIES	5,580	7,500	7,500	5,000
001-0324-524.54-01	DUES AND SUBSCRIPTIONS	2,555	4,000	4,000	6,090
001-0324-524.54-02	SEMINARS AND COURSES	2,819	7,500	7,500	6,635
001-0324-524.54-03	EDUC ASSIST PROGRAM REIMBURSE	560	5,000	5,000	3,500
	TOTAL OPERATING EXPENDITURES	254,267	272,411	272,411	242,042
001-0324-524.62-00	BUILDINGS	192,084	10,000	10,000	-
001-0324-524.64-00	MACHINERY AND EQUIPMENT	75,009	4,100	47,091	-
	TOTAL CAPITAL OUTLAY	267,093	14,100	57,091	-
001-0324-590-90-00	TRANSFER TO FUND BALANCE	-	246,703	246,703	162,351
	TOTAL BUILDING INSPECTION DIVISION	1,434,561	1,865,600	1,908,591	1,882,013

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
GENERAL FUND EXPENDITURES
BUILDING DEPARTMENT
OCCUPATIONAL LICENSING DIVISION**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
001-0331-513.12-00	-	30,977	22,323	31,366
001-0331-513.21-00	-	2,370	2,370	2,400
001-0331-513.22-00	-	5,374	5,374	5,690
001-0331-513.23-00	-	5,986	5,986	928
001-0331-513.24-00	-	68	68	70
001-0331-513.25-00	-	31	31	31
TOTAL PERSONAL SERVICES	-	44,806	36,152	40,485
001-0331-513.31-06	-	500	500	500
001-0331-513.34-05	-	1,000	1,000	-
001-0331-513.40-00	-	2,000	2,000	-
001-0331-513.41-02	-	2,500	2,500	1,000
001-0331-513.41-05	-	2,000	2,000	2,000
001-0331-513.44-00	-	1,200	1,200	-
001-0331-513.46-02	-	1,100	1,100	-
001-0331-513.46-05	-	3,000	3,000	1,000
001-0331-513.47-01	-	3,000	3,000	2,000
001-0331-513.48-00	-	1,000	1,000	-
001-0331-513.49-05	-	150	150	150
001-0331-513.51-00	-	2,500	2,500	1,500
001-0331-513.52-01	-	1,000	1,000	-
001-0331-513.52-04	-	300	300	300
001-0331-513.54-01	-	200	200	200
001-0331-513.54-02	-	2,000	2,000	1,000
001-0331-513.54-03	-	5,000	5,000	2,500
TOTAL OPERATING EXPENDITURES	-	28,450	28,450	12,150
001-0331-513.64-00	-	1,500	1,500	-
TOTAL CAPITAL OUTLAY	-	1,500	1,500	-
TOTAL OCCUPATIONAL LICENSING DIVISION	-	74,756	66,102	52,635

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
GENERAL FUND EXPENDITURES
BUILDING DEPARTMENT
CODE ENFORCEMENT DIVISION**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>	
001-0528-521.12-00	REGULAR SALARIES AND WAGES	60,867	104,472	104,472	155,210
001-0528-521.14-00	OVERTIME	2,972	5,397	5,397	5,848
001-0528-521.21-00	FICA TAXES	4,594	8,405	8,405	12,319
001-0528-521.22-00	RETIREMENT CONTRIBUTIONS	11,158	19,062	19,062	29,211
001-0528-521.23-00	LIFE AND HEALTH INSURANCE	12,143	21,623	21,623	34,568
001-0528-521.24-00	WORKERS' COMPENSATION	7,126	6,357	6,357	9,334
001-0528-521.25-00	UNEMPLOYMENT COMPENSATION	-	109	109	161
	TOTAL PERSONAL SERVICES	98,860	165,425	165,425	246,651
001-0528-521.31-06	MEDICAL SERVICES	12	50	50	50
001-0528-521.34-01	MISC OTHER CONTRACTUAL SERVICES	4,951	1,800	1,800	1,000
001-0528-521.34-05	COMPUTER TRAINING	1,200	1,300	1,300	-
001-0528-521.40-00	TRAVEL AND PER DIEM	108	800	800	800
001-0528-521.41-02	TELEPHONE SERVICES	1,686	2,712	2,712	1,692
001-0528-521.41-04	INTERNET SERVICES	1,941	2,340	2,340	2,016
001-0528-521.41-05	POSTAGE	-	-	-	2,500
001-0528-521.45-00	INSURANCE	354	724	724	922
001-0528-521.46-03	REPAIR AND MAINT SVCS-VEHICLES	473	800	800	800
001-0528-521.46-05	REPAIR AND MAINT SVCS-SOFTWARE	1,686	3,400	3,400	3,400
001-0528-521.47-01	MISC PRINTING AND BINDING	402	1,500	1,500	1,000
001-0528-521.48-00	PROMOTIONAL ACTIVITIES	1,814	390	390	390
001-0528-521.49-05	LICNSES/TAXES/CERTICATIONS	82	120	120	120
001-0528-521.51-00	OFFICE SUPPLIES	384	700	700	700
001-0528-521.52-01	MISCELLANEOUS OPERATING SUPPLIES	2,212	3,125	3,125	1,000
001-0528-521.52-03	GASOLINE AND OIL	1,720	3,600	3,600	3,600
001-0528-521.52-04	UNIFORMS AND ACCESSORIES	1,967	1,300	1,300	1,550
001-0528-521.54-01	DUES AND SUBSCRIPTIONS	60	90	90	300
001-0528-521.54-02	SEMINARS AND COURSES	610	2,440	2,440	5,640
	TOTAL OPERATING EXPENDITURES	21,662	27,191	27,191	27,480
001-0528-521.64-00	MACHINERY AND EQUIPMENT	21,138	19,500	19,500	3,200
	TOTAL CAPITAL OUTLAY	21,138	19,500	19,500	3,200
	TOTAL CODE ENFORCEMENT DIVISION	141,660	212,116	212,116	277,331
	TOTAL BUILDING DEPARTMENT	1,576,221	2,152,472	2,186,809	2,211,979

**CITY OF WINTER GARDEN
 FY 2007/2008 BUDGET
 GENERAL FUND EXPENDITURES
 POLICE DEPARTMENT
 NONSWORN-MISCELLANEOUS DIVISION**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>	
001-0520-521.12-00	REGULAR SALARIES AND WAGES	207,744	228,284	228,284	240,505
001-0520-521.13-00	OTHER SALARIES AND WAGES	43,866	108,966	108,966	55,994
001-0520-521.14-00	OVERTIME	7,854	3,319	3,319	3,479
001-0520-521.21-00	FICA TAXES	18,577	26,054	26,054	22,947
001-0520-521.22-00	RETIREMENT CONTRIBUTIONS	37,736	40,183	40,183	44,256
001-0520-521.23-00	LIFE AND HEALTH INSURANCE	38,568	56,983	56,983	42,653
001-0520-521.24-00	WORKERS' COMPENSATION	3,717	5,021	5,021	761
001-0520-521.25-00	UNEMPLOYMENT COMPENSATION	-	341	341	300
	TOTAL PERSONAL SERVICES	358,062	469,151	469,151	410,895
001-0520-521.31-06	MEDICAL	584	588	588	200
001-0520-521.34-01	MISC CONTRACTUAL SERVICES	15	500	500	200
001-0520-521.34-05	COMPUTER TRAINING	-	-	-	800
001-0520-521.40-00	TRAVEL AND PER DIEM	3,028	3,276	3,276	3,266
001-0520-521.41-02	TELEPHONE SERVICES	828	2,412	2,412	576
001-0520-521.47-01	MISC PRINTING AND BINDING	46	100	100	100
001-0520-521.48-00	PROMOTIONAL ACTIVITIES	24	150	150	150
001-0520-521.51-00	OFFICE SUPPLIES	1,363	1,810	1,810	1,575
001-0520-521.52-01	MISCELLANEOUS OPERATING SUPPLIES	621	4,439	4,439	1,220
001-0520-521.52-04	UNIFORMS AND ACCESSORIES	3,352	2,410	2,410	2,150
001-0520-521.54-01	DUES AND SUBSCRIPTIONS	1,242	1,315	1,315	985
001-0520-521.54-02	SEMINARS AND COURSES	5,225	5,263	5,263	5,635
	TOTAL OPERATING EXPENDITURES	16,328	22,263	22,263	16,857
	TOTAL NONSWORN-MISCELLANEOUS DIVISION	374,390	491,414	491,414	427,752

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
GENERAL FUND EXPENDITURES
POLICE DEPARTMENT
SWORN DIVISION**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>	
001-0521-521.12-00	REGULAR SALARIES AND WAGES	2,248,222	3,017,207	2,766,222	3,350,031
001-0521-521.14-00	OVERTIME	113,078	197,273	197,273	227,025
001-0521-521.15-00	SPECIAL PAY	35,105	42,178	42,178	39,689
001-0521-521.16-00	SPECIAL DETAIL	9,183	-	-	-
001-0521-521.21-00	FICA TAXES	176,653	249,134	249,134	276,583
001-0521-521.22-00	RETIREMENT CONTRIBUTIONS	495,174	637,654	637,654	796,849
001-0521-521.23-00	LIFE AND HEALTH INSURANCE	377,802	537,069	537,069	601,455
001-0521-521.24-00	WORKERS' COMPENSATION	86,556	102,845	102,845	96,749
001-0521-521.25-00	UNEMPLOYMENT COMPENSATION	-	3,279	3,279	3,615
	TOTAL PERSONAL SERVICES	3,541,773	4,786,639	4,535,654	5,391,996
001-0521-521.31-01	MISC PROFESSIONAL SERVICES	6,198	1,125	6,406	2,735
001-0521-521.31-02	LEGAL SERVICES	11,204	17,500	17,500	13,000
001-0521-521.31-06	MEDICAL SERVICES	4,380	5,375	5,375	7,170
001-0521-521.34-01	MISC OTHER CONTRACTUAL SERVICES	14,868	10,168	30,028	30,076
001-0521-521.40-00	TRAVEL AND PER DIEM	6,069	8,643	8,643	6,435
001-0521-521.41-01	MISCELLANEOUS COMMUNICATION/FRT	-	6,000	6,000	-
001-0521-521.41-02	TELEPHONE SERVICES	25,668	29,400	29,400	23,880
001-0521-521.41-03	RADIO SERVICES	2,680	2,700	2,700	2,700
001-0521-521.41-04	INTERNET SERVICES	48,529	52,900	52,900	53,112
001-0521-521.41-05	POSTAGE	2,665	2,196	2,196	2,124
001-0521-521.43-00	UTILITY SERVICES	32,501	31,983	31,983	30,900
001-0521-521.44-00	RENTALS AND LEASES	36,826	31,060	33,478	22,600
001-0521-521.45-00	INSURANCE	18,126	27,555	27,555	41,147
001-0521-521.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	10,950	15,892	15,892	17,342
001-0521-521.46-03	REPAIR AND MAINT SVCS-VEHICLES	41,607	43,608	43,608	45,578
001-0521-521.46-05	REPAIR AND MAINT SVCS-SOFTWARE	10,361	26,468	26,468	74,335
001-0521-521.46-06	REPAIR AND MAINT SVCS-HARDWARE	650	1,500	1,500	500
001-0521-521.46-10	REPAIR AND MAINT SVCS-BUILDING	33,896	15,036	22,403	15,650
001-0521-521.47-01	MISC PRINTING AND BINDING	3,185	7,024	7,024	6,244
001-0521-521.48-00	PROMOTIONAL ACTIVITIES	19	-	-	50
001-0521-521.49-01	MISC OTHR CUR CHGS & OBLIGATIONS	-	113	113	600
001-0521-521.49-05	LICENSES, TAXES, AND CERTIFICATIONS	706	600	600	600
001-0521-521.51-00	OFFICE SUPPLIES	22,479	17,225	17,225	24,100
001-0521-521.52-01	MISCELLANEOUS OPERATING SUPPLIES	89,337	137,213	176,734	99,653
001-0521-521.52-03	GASOLINE AND OIL	105,871	122,584	122,584	125,056
001-0521-521.52-04	UNIFORMS AND ACCESSORIES	52,462	57,294	57,294	48,890
001-0521-521.54-01	DUES AND SUBSCRIPTIONS	3,370	6,327	6,327	6,808
001-0521-521.54-02	SEMINARS AND COURSES	17,443	23,165	23,165	14,195
001-0521-521.54-03	EDUCATIONAL ASSISTANCE PROGRAM	4,390	14,000	14,000	14,000
001-0521-521.54-04	EDUCATION-SECOND DOLLAR FUNDING	10,136	25,000	25,000	38,175
	TOTAL OPERATING EXPENDITURES	616,576	739,654	814,101	767,655

001-0521-521.62-00	BUILDINGS	-	-	12,000	-
001-0521-521.64-00	MACHINERY AND EQUIPMENT	<u>159,690</u>	<u>547,873</u>	<u>1,061,590</u>	<u>53,814</u>
	TOTAL CAPITAL OUTLAY	159,690	547,873	1,073,590	53,814
001-0521-521.82-00	AIDS TO PRIVATE ORGANIZATIONS	<u>10,657</u>	<u>22,000</u>	<u>22,000</u>	<u>-</u>
	TOTAL GRANTS AND AIDS	10,657	22,000	22,000	-
001-0521-581.91-02	GRANTS-CITY MATCH	<u>28,327</u>	<u>10,209</u>	<u>10,209</u>	<u>108,077</u>
	TOTAL OTHER USES	28,327	10,209	10,209	108,077
	TOTAL SWORN DIVISION	<u>4,357,023</u>	<u>6,106,375</u>	<u>6,455,554</u>	<u>6,321,542</u>

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
GENERAL FUND EXPENDITURES
POLICE DEPARTMENT
NONSWORN-COMMUNICATIONS DIVISION**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>	
001-0530-521.12-00	REGULAR SALARIES AND WAGES	267,670	307,547	307,547	325,120
001-0530-521.13-00	OTHER SALARIES AND WAGES	21,027	-	-	12,762
001-0530-521.14-00	OVERTIME	53,245	9,652	9,652	10,243
001-0530-521.15-00	SPECIAL PAY	300	-	-	-
001-0530-521.21-00	FICA TAXES	25,300	24,266	24,266	26,628
001-0530-521.22-00	RETIREMENT CONTRIBUTIONS	56,868	55,034	55,034	60,826
001-0530-521.23-00	LIFE AND HEALTH INSURANCE	48,538	68,965	68,965	70,422
001-0530-521.24-00	WORKERS' COMPENSATION	1,079	701	701	884
001-0530-521.25-00	UNEMPLOYMENT COMPENSATION	-	317	317	348
	TOTAL PERSONAL SERVICES	474,027	466,482	466,482	507,233
001-0530-521.31-01	MISC PROFESSIONAL SERVICES	50	200	200	150
001-0530-521.31-06	MEDICAL SERVICES	519	500	500	500
001-0530-521.40-00	TRAVEL AND PER DIEM	238	500	500	500
001-0530-521.41-02	TELEPHONE SERVICES	2,188	3,060	3,060	2,040
001-0530-521.43-00	UTILITY SERVICES	2,278	2,520	2,520	3,840
001-0530-521.44-00	RENTALS AND LEASES	1,875	2,100	2,100	2,400
001-0530-521.45-00	INSURANCE	-	19	19	19
001-0530-521.46-02	REPAIR AND MAINT SVCS-EQUIPMNT	2,567	12,970	12,970	13,940
001-0530-521.46-05	REPAIR AND MAINT SVCS-SOFTWARE	4,543	12,000	12,000	12,000
001-0530-521.46-10	REPAIR AND MAINT SVCS-BUILDING	-	15,788	42,102	7,500
001-0530-521.47-01	MISC PRINTING AND BINDING	-	60	60	60
001-0530-521.48-00	PROMOTIONAL ACTIVITIES	120	200	200	100
001-0530-521.51-00	OFFICE SUPPLIES	3,686	1,957	1,957	2,230
001-0530-521.52-01	MISCELLANEOUS OPERATING SUPPLIES	533	205	205	1,420
001-0530-521.52-04	UNIFORMS AND ACCESSORIES	1,733	2,700	2,700	2,700
001-0530-521.54-01	DUES AND SUBSCRIPTIONS	393	400	400	550
001-0530-521.54-02	SEMINARS AND COURSES	466	765	765	765
001-0530-521.54-03	EDUC ASSIST PROG REIMBURS	-	-	-	1,145
	TOTAL OPERATING EXPENDITURES	21,189	55,944	82,258	51,859
001-0530-521.64-00	MACHINERY AND EQUIPMENT	-	12,800	-	-
	TOTAL CAPITAL OUTLAY	-	12,800	-	-
	TOTAL NONSWORN-COMMUNICATIONS DIVISION	495,216	535,226	548,740	559,092
	TOTAL POLICE DEPARTMENT	5,226,629	7,133,015	7,495,708	7,308,386

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
GENERAL FUND EXPENDITURES
FIRE DEPARTMENT**

	<u>2006 ACTUAL</u>	<u>2007 ORIGINAL BUDGET</u>	<u>2007 REVISED BUDGET</u>	<u>2008 PROPOSED BUDGET</u>
001-0622-522.12-00	1,480,751	1,771,742	1,740,372	2,074,723
001-0622-522.13-00	2,715	18,577	18,577	-
001-0622-522.14-00	191,791	154,289	154,289	195,570
001-0622-522.15-00	12,525	5,750	5,750	92,059
001-0622-522.21-00	124,971	148,763	148,763	180,930
001-0622-522.22-00	351,921	376,436	376,436	520,038
001-0622-522.23-00	271,157	334,734	334,734	442,659
001-0622-522.24-00	63,788	61,854	61,854	110,318
001-0622-522.25-00	-	1,910	1,910	2,365
TOTAL PERSONAL SERVICES	2,499,619	2,874,055	2,842,685	3,618,662
001-0622-522.31-01	2,344	2,000	2,000	8,000
001-0622-522.31-02	2,704	2,500	2,500	2,500
001-0622-522.31-06	11,398	16,500	16,500	15,400
001-0622-522.34-01	142,538	131,500	131,500	140,000
001-0622-522.34-06	1,607	-	-	-
001-0622-522.40-00	4,414	7,900	7,900	7,475
001-0622-522.41-01	1,036	1,250	1,250	1,500
001-0622-522.41-02	15,777	18,500	18,500	18,250
001-0622-522.41-03	160	200	200	250
001-0622-522.41-04	5,685	7,000	7,000	7,500
001-0622-522.41-05	402	600	600	600
001-0622-522.43-00	76,244	77,000	77,000	107,490
001-0622-522.44-00	5,935	7,100	7,100	7,100
001-0622-522.45-00	16,110	21,457	21,457	24,038
001-0622-522.46-01	205	1,000	1,000	1,000
001-0622-522.46-02	7,093	14,000	14,000	17,000
001-0622-522.46-03	48,536	35,000	35,000	35,000
001-0622-522.46-05	1,375	3,000	3,000	3,000
001-0622-522.46-06	199	1,500	1,500	2,000
001-0622-522.46-10	2,827	4,600	4,600	4,600
001-0622-522.47-01	1,132	2,000	2,000	2,000
001-0622-522.48-00	1,073	2,000	2,000	2,000
001-0622-522.49-01	-	1,000	1,000	1,000
001-0622-522.49-05	150	3,000	3,000	7,400
001-0622-522.51-00	4,852	5,100	5,100	3,800
001-0622-522.52-01	69,376	155,230	155,230	84,800
001-0622-522.52-03	31,180	30,000	30,000	35,000
001-0622-522.52-04	54,813	40,500	40,500	32,500
001-0622-522.54-01	6,868	8,550	8,550	8,890
001-0622-522.54-02	4,074	6,000	6,000	9,800
001-0622-522.54-03	48,596	57,750	57,750	64,325
TOTAL OPERATING EXPENDITURES	568,703	663,737	663,737	654,218
001-0622-522.62-00	2,757	-	-	750,000
001-0622-522.64-00	65,923	1,300,900	1,690,159	52,225
TOTAL CAPITAL OUTLAY	68,680	1,300,900	1,690,159	802,225
TOTAL FIRE DEPARTMENT	3,137,002	4,838,692	5,196,581	5,075,105

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
GENERAL FUND EXPENDITURES
PUBLIC SERVICES DEPARTMENT
ADMINISTRATION DIVISION**

	<u>2006 ACTUAL</u>	<u>2007 ORIGINAL BUDGET</u>	<u>2007 REVISED BUDGET</u>	<u>2008 PROPOSED BUDGET</u>	
001-0701-539.12-00	REGULAR SALARIES AND WAGES	186,556	282,024	247,937	145,469
001-0701-539.14-00	OVERTIME	-	3,605	3,605	-
001-0701-539.21-00	FICA TAXES	14,210	21,575	21,575	11,128
001-0701-539.22-00	RETIREMENT CONTRIBUTIONS	24,235	39,800	39,800	26,388
001-0701-539.23-00	LIFE AND HEALTH INSURANCE	17,511	28,567	28,567	23,862
001-0701-539.24-00	WORKERS' COMPENSATION	7,692	12,652	12,652	369
001-0701-539.25-00	UNEMPLOYMENT COMPENSATION	-	282	282	145
	TOTAL PERSONAL SERVICES	250,204	388,505	354,418	207,361
001-0701-539.31-01	MISC PROFESSIONAL SERVICES	-	6,000	6,000	2,000
001-0701-539.31-02	LEGAL	-	200	200	200
001-0701-539.31-06	MEDICAL SERVICES	-	200	200	200
001-0701-539.34-01	MISC OTHER CONTRACTUAL SERVICES	388	500	500	1,500
001-0701-539.34-05	COMPUTER TRAINING	-	900	900	500
001-0701-539.34-06	JANITORIAL	400	-	-	-
001-0701-539.34-08	PERSONNEL	619	1,000	1,000	500
001-0701-539.40-00	TRAVEL AND PER DIEM	194	1,000	1,000	500
001-0701-539.41-02	TELEPHONE SERVICES	3,916	6,000	6,000	6,000
001-0701-539.41-05	POSTAGE	125	300	300	200
001-0701-539.43-00	UTILITY SERVICES	21,613	20,000	20,000	25,500
001-0701-539.44-00	RENTALS AND LEASES	4,688	4,000	4,000	4,000
001-0701-539.45-00	INSURANCE	411	243	243	662
001-0701-539.46-01	REPAIR AND MAINT SVCS-MISC	-	200	200	100
001-0701-539.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	-	200	200	100
001-0701-539.46-03	REPAIR AND MAINT SVCS-VEHICLES	336	1,000	1,000	500
001-0701-539.46-05	REPAIR AND MAINT SVCS-SOFTWARE	-	400	400	200
001-0701-539.46-06	REPAIR AND MAINT SVCS-HARDWARE	352	500	500	200
001-0701-539.46-10	REPAIR AND MAINT SVCS-BUILDING	179	2,000	2,000	1,500
001-0701-539.47-01	MISC PRINTING AND BINDING	92	100	100	100
001-0701-539.48-00	PROMOTIONAL ACTIVITIES	407	400	400	400
001-0701-539.49-01	MISC OTHR CUR CHGS & OBLIGATIONS	-	200	200	500
001-0701-539.49-05	LICENSES, TAXES, AND CERTIFICATIONS	52	100	100	100
001-0701-539.49-11	EMPLOYEE SOCIAL EVENTS	419	500	500	250
001-0701-539.51-00	OFFICE SUPPLIES	5,064	7,250	7,250	4,000
001-0701-539.52-01	MISCELLANEOUS OPERATING SUPPLIES	10,384	8,500	8,500	5,000
001-0701-539.52-02	CHEMICALS	42	200	200	-
001-0701-539.52-03	GASOLINE AND OIL	2,557	1,400	1,400	3,000
001-0701-539.52-04	UNIFORMS AND ACCESSORIES	764	800	800	800
001-0701-539.54-01	DUES AND SUBSCRIPTIONS	-	100	100	300
001-0701-539.54-02	SEMINARS AND COURSES	25	1,000	1,000	800
	TOTAL OPERATING EXPENDITURES	53,027	65,193	65,193	59,612
001-0701-539.62-00	BUILDINGS	3,635	-	-	150,000
001-0701-539.63-00	IMPROVEMENT OTHER THAN BUILDINGS	10,000	-	-	-
001-0701-539.64-00	MACHINERY AND EQUIPMENT	25,843	2,500	2,500	-
	TOTAL CAPITAL OUTLAY	39,478	2,500	2,500	150,000
	50				
	TOTAL ADMINISTRATION DIVISION	342,709	456,198	422,111	416,973

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
GENERAL FUND EXPENDITURES
PUBLIC SERVICES DEPARTMENT
CEMETERY DIVISION**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>	
001-0739-539.12-00	REGULAR SALARIES AND WAGES	31,385	34,537	34,537	32,754
001-0739-539.14-00	OVERTIME	680	444	1,444	464
001-0739-539.16-00	SPECIAL DETAIL	4,102	2,090	2,090	2,090
001-0739-539.21-00	FICA TAXES	2,450	2,836	2,836	2,700
001-0739-539.22-00	RETIREMENT CONTRIBUTIONS	5,923	6,432	6,432	6,403
001-0739-539.23-00	LIFE AND HEALTH INSURANCE	8,687	9,622	9,622	11,913
001-0739-539.24-00	WORKERS' COMPENSATION	1,559	1,562	1,562	1,695
001-0739-539.25-00	UNEMPLOYMENT COMPENSATION	-	37	37	35
	TOTAL PERSONAL SERVICES	54,786	57,560	58,560	58,054
001-0739-539.31-04	ENGINEERING SERVICES	-	500	500	-
001-0739-539.31-06	MEDICAL SERVICES	12	250	250	125
001-0739-539.34-01	MISC OTHER CONTRACTUAL SERVICES	2,025	800	800	800
001-0739-539.34-02	LAWN MAINTENANCE SERVICES	29,150	32,000	32,000	-
001-0739-539.34-05	COMPUTER TRAINING	-	300	300	300
001-0739-539.40-00	TRAVEL AND PER DIEM	-	400	400	200
001-0739-539.41-02	TELEPHONE SERVICES	1,276	1,650	1,650	1,350
001-0739-539.41-05	POSTAGE	-	40	40	20
001-0739-539.43-00	UTILITY SERVICES	4,411	5,500	5,500	5,000
001-0739-539.44-00	RENTALS AND LEASES	-	300	300	-
001-0739-539.45-00	INSURANCE	1,488	2,007	2,007	2,153
001-0739-539.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	734	4,300	4,300	4,300
001-0739-539.46-03	REPAIR AND MAINT SVCS-VEHICLES	175	400	900	400
001-0739-539.46-05	REPAIR AND MAINT SVCS-SOFTWARE	-	400	400	-
001-0739-539.46-06	REPAIR AND MAINT SVCS-HARDWARE	-	300	300	300
001-0739-539.46-10	REPAIR AND MAINT SVCS-BUILDING	1,124	1,500	1,500	1,500
001-0739-539.47-01	MISC PRINTING AND BINDING	42	75	75	75
001-0739-539.49-01	MISC OTHR CUR CHGS & OBLIGATIONS	600	1,000	1,000	1,000
001-0739-539.49-05	LICENSES, TAXES, AND CERTIFICATIONS	1,128	2,000	2,000	1,300
001-0739-539.49-07	VAULT OPENINGS	39,155	34,000	34,000	37,000
001-0739-539.51-00	OFFICE SUPPLIES	150	-	-	-
001-0739-539.52-01	MISCELLANEOUS OPERATING SUPPLIES	3,654	3,000	3,000	3,000
001-0739-539.52-02	CHEMICALS	1,575	1,500	1,500	1,000
001-0739-539.52-03	GASOLINE AND OIL	1,081	600	600	2,000
001-0739-539.52-04	UNIFORMS AND ACCESSORIES	314	450	450	450
001-0739-539.54-01	DUES AND SUBSCRIPTIONS	245	300	300	245
001-0739-539.54-02	SEMINARS AND COURSES	-	2,000	2,000	500
	TOTAL OPERATING EXPENDITURES	88,339	95,572	96,072	63,018
001-0739-581.90-00	TRANSFER TO FUND BALANCE	-	-	-	35,000
	TOTAL CAPITAL OUTLAY	-	-	-	35,000
	TOTAL CEMETERY DIVISION	143,125	153,132	154,632	156,072

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
GENERAL FUND EXPENDITURES
PUBLIC SERVICES DEPARTMENT
STREETS DIVISION**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>	
001-0741-541.12-00	REGULAR SALARIES AND WAGES	239,375	267,608	223,417	293,007
001-0741-541.14-00	OVERTIME	9,527	13,653	16,653	14,582
001-0741-541.21-00	FICA TAXES	18,576	21,517	21,517	23,525
001-0741-541.22-00	RETIREMENT CONTRIBUTIONS	44,243	48,799	48,799	55,784
001-0741-541.23-00	LIFE AND HEALTH INSURANCE	48,810	56,455	56,455	61,012
001-0741-541.24-00	WORKERS' COMPENSATION	10,555	8,840	8,840	14,539
001-0741-541.25-00	UNEMPLOYMENT COMPENSATION	-	276	276	308
	TOTAL PERSONAL SERVICES	371,086	417,148	375,957	462,757
001-0741-541.31-01	MISC PROFESSIONAL SERVICES	-	5,000	5,000	500
001-0741-541.31-02	LEGAL SERVICES	-	1,000	1,000	200
001-0741-541.31-06	MEDICAL SERVICES	504	1,000	1,000	500
001-0741-541.34-01	MISC OTHER CONTRACTUAL SERVICES	10,265	8,000	8,000	6,500
001-0741-541.34-05	COMPUTER TRAINING	-	1,000	1,000	500
001-0741-541.34-06	JANITORIAL SERVICES	1,263	-	-	-
001-0741-541.34-08	PERSONNEL SERVICES	60,891	30,000	30,000	1,000
001-0741-541.40-00	TRAVEL AND PER DIEM	1,124	1,200	1,200	400
001-0741-541.41-01	MISC COMMUNION & FREIGHT SVCS	-	100	100	50
001-0741-541.41-02	TELEPHONE SERVICES	4,121	7,000	7,000	4,000
001-0741-541.41-03	RADIO SERVICES	640	1,000	1,000	700
001-0741-541.41-05	POSTAGE	-	100	100	50
001-0741-541.43-00	UTILITY SERVICES	654	-	-	-
001-0741-541.44-00	RENTALS AND LEASES	17,446	16,000	16,000	10,500
001-0741-541.45-00	INSURANCE	12,418	14,875	14,875	18,816
001-0741-541.46-01	REPAIR AND MAINT SVCS-MISC	1,770	2,000	2,000	500
001-0741-541.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	25,594	23,000	23,000	20,000
001-0741-541.46-03	REPAIR AND MAINT SVCS-VEHICLES	24,564	17,000	17,000	14,000
001-0741-541.46-05	REPAIR AND MAINT SVCS-SOFTWARE	-	9,000	9,000	9,000
001-0741-541.46-06	REPAIR AND MAINT SVCS-HARDWARE	-	600	600	300
001-0741-541.46-09	REPAIR AND MAINT SVCS-SIDEWALKS	91,538	90,000	95,000	-
001-0741-541.46-10	REPAIR AND MAINT SVCS-BUILDING	-	3,000	3,000	1,500
001-0741-541.47-01	MISC PRINTING AND BINDING	-	100	100	80
001-0741-541.48-00	PROMOTIONAL ACTIVITIES	-	650	650	350
001-0741-541.49-01	MISC OTHR CUR CHGS & OBLIGATIONS	801	-	-	-
001-0741-541.49-04	TRAFFIC SIGNALS AND SIGNS	10,708	-	-	-
001-0741-541.49-05	LICENSES, TAXES, AND CERTIFICATIONS	2,393	3,800	3,800	2,800
001-0741-541.49-08	STREET LIGHTS	1,732	-	-	280,181
001-0741-541.49-11	EMPLOYEE SOCIAL EVENTS	-	400	400	300
001-0741-541.52-01	MISCELLANEOUS OPERATING SUPPLIES	20,682	25,000	25,000	20,000
001-0741-541.52-02	CHEMICALS	3,036	3,700	3,700	2,900
001-0741-541.52-03	GASOLINE AND OIL	16,024	42,000	42,000	42,000
001-0741-541.52-04	UNIFORMS AND ACCESSORIES	3,732	4,550	4,550	3,650
001-0741-541.53-00	ROAD MATERIALS AND SUPPLIES	10,227	13,000	13,000	10,000

001-0741-541.54-01	DUES AND SUBSCRIPTIONS	60	100	100	100
001-0741-541.54-02	SEMINARS AND COURSES	<u>500</u>	<u>3,000</u>	<u>3,000</u>	<u>5,000</u>
	TOTAL OPERATING EXPENDITURES	322,687	327,175	332,175	456,377
001-0741-541.62-00	BUILDINGS	3,474	-	-	-
001-0741-541.63-00	IMPROVEMENT OTHER THAN BUILDINGS	107,718	308,000	335,629	381,400
001-0741-541.64-00	MACHINERY AND EQUIPMENT	<u>85,227</u>	<u>10,500</u>	<u>10,500</u>	-
	TOTAL CAPITAL OUTLAY	196,419	318,500	346,129	381,400
001-0741-581.90-00	TRANSFERS	-	-	-	700,000
	TOTAL STREETS DIVISION	<u>890,192</u>	<u>1,062,823</u>	<u>1,054,261</u>	<u>2,000,534</u>

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
GENERAL FUND EXPENDITURES
PUBLIC SERVICES DEPARTMENT
ENGINEERING DIVISION**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
001-1016-541.12-00 REGULAR SALARIES AND WAGES	305,255	396,578	396,578	393,651
001-1016-541.13-00 OTHER SALARIES & WAGES	1,165	-	-	-
001-1016-541.14-00 OVERTIME	35,885	42,934	42,934	48,357
001-1016-541.21-00 FICA TAXES	24,858	33,623	33,623	33,796
001-1016-541.22-00 RETIREMENT CONTRIBUTIONS	55,016	68,571	68,571	71,324
001-1016-541.23-00 LIFE AND HEALTH INSURANCE	41,372	66,851	66,851	61,216
001-1016-541.24-00 WORKERS' COMPENSATION	20,441	25,629	25,629	25,606
001-1016-541.25-00 UNEMPLOYMENT COMPENSATION	6,325	441	441	442
TOTAL PERSONAL SERVICES	490,317	634,627	634,627	634,392
001-1016-541.31-04 ENGINEERING SERVICES	272,479	390,000	409,520	175,000
001-1016-541.31-06 MEDICAL SERVICES	412	350	350	200
001-1016-541.34-01 MISC CONTRACTUAL SERVICES	1,079	5,000	5,000	4,325
001-1016-541.34-05 COMPUTER TRAINING	-	300	300	300
001-1016-541.34-08 PERSONNEL SERVICES	-	20,000	20,000	55,000
001-1016-541.40-00 TRAVEL AND PER DIEM	1,888	2,500	2,500	2,500
001-1016-541.41-02 TELEPHONE SERVICES	4,313	5,000	5,000	4,400
001-1016-541.41-05 POSTAGE	53	200	200	200
001-1016-541.44-00 RENTALS AND LEASES	9,900	11,800	11,800	9,100
001-1016-541.45-00 INSURANCE	983	1,608	1,608	2,124
001-1016-541.46-02 REPAIR AND MAINT SVCS-EQUIPMENT	-	1,000	1,000	750
001-1016-541.46-03 REPAIR AND MAINT SVCS-VEHICLES	11,243	4,000	4,000	4,000
001-1016-541.46-05 REPAIR AND MAINT SVCS-SOFTWARE	-	300	300	300
001-1016-541.47-01 MISC PRINTING AND BINDING	1,293	42,000	42,000	12,000
001-1016-541.48-00 PROMOTIONAL ACTIVITIES	1,593	3,500	3,500	1,500
001-1016-541.49-01 MISC OTHR CUR CHGS & OBLIGATIONS	-	800	800	800
001-1016-541.49-05 LICENSES, TAXES, AND CERTIFICATIONS	204	600	600	600
001-1016-541.51-00 OFFICE SUPPLIES	1,762	3,850	3,850	3,000
001-1016-541.52-01 MISCELLANEOUS OPERATING SUPPLIES	5,798	8,398	8,398	6,200
001-1016-541.52-03 GASOLINE AND OIL	11,045	10,000	10,000	10,000
001-1016-541.52-04 UNIFORMS AND ACCESSORIES	2,334	3,400	3,400	3,400
001-1016-541.54-01 DUES AND SUBSCRIPTIONS	149	1,000	1,000	800
001-1016-541.54-02 SEMINARS AND COURSES	2,868	4,000	4,000	4,050
TOTAL OPERATING EXPENDITURES	329,396	519,606	539,126	300,549
001-1016-541.64-00 MACHINERY AND EQUIPMENT	47,140	-	-	-
TOTAL CAPITAL OUTLAY	47,140	-	-	-
TOTAL ENGINEERING DIVISION	866,853	1,154,233	1,173,753	934,941
TOTAL PUBLIC SERVICES DEPARTMENT	2,242,879	2,826,386	2,804,757	3,508,520

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
GENERAL FUND EXPENDITURES
RECREATION DEPARTMENT
PARKS DIVISION**

	<u>2006 ACTUAL</u>	<u>2007 ORIGINAL BUDGET</u>	<u>2007 REVISED BUDGET</u>	<u>2008 PROPOSED BUDGET</u>	
001-0775-572.12-00	REGULAR SALARIES AND WAGES	289,855	313,586	313,586	301,856
001-0775-572.13-00	OTHER SALARIES AND WAGES	6,290	-	-	6,951
001-0775-572.14-00	OVERTIME	19,878	5,920	5,920	21,892
001-0775-572.21-00	FICA TAXES	23,640	24,442	24,442	25,366
001-0775-572.22-00	RETIREMENT CONTRIBUTIONS	50,771	53,624	53,624	54,757
001-0775-572.23-00	LIFE AND HEALTH INSURANCE	63,956	72,177	72,177	71,021
001-0775-572.24-00	WORKERS' COMPENSATION	12,422	12,478	12,478	14,344
001-0775-572.25-00	UNEMPLOYMENT COMPENSATION	-	318	318	332
	TOTAL PERSONAL SERVICES	466,812	482,545	482,545	496,519
001-0775-572.31-06	MEDICAL SERVICES	1,162	840	840	840
001-0775-572.34-01	MISC OTHER CONTRACTUAL SERVICES	58,101	46,000	54,570	30,682
001-0775-572.34-02	LAWN MAINTENANCE	90,000	160,000	160,000	177,000
001-0775-572.34-05	COMPUTER TRAINING	-	300	300	300
001-0775-572.40-00	TRAVEL AND PER DIEM	-	1,000	1,000	1,000
001-0775-572.41-02	TELEPHONE SERVICES	3,201	4,120	4,120	5,120
001-0775-572.41-03	RADIO SERVICES	40	500	500	500
001-0775-572.41-04	INTERNET SERVICES	490	800	800	400
001-0775-572.43-00	UTILITY SERVICES	100,778	76,300	76,300	108,500
001-0775-572.44-00	RENTALS AND LEASES	2,685	1,500	1,500	2,000
001-0775-572.45-00	INSURANCE	17,407	25,028	25,028	25,104
001-0775-572.46-01	REPAIR AND MAINT SVCS-MISC	4,942	12,100	12,100	2,000
001-0775-572.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	11,202	15,665	15,665	13,500
001-0775-572.46-03	REPAIR AND MAINT SVCS-VEHICLES	6,757	3,500	3,500	3,500
001-0775-572.46-06	REPAIR AND MAINT SVCS-HARDWARE	-	200	200	200
001-0775-572.46-10	REPAIR AND MAINT SVCS-BUILDING	6,601	9,000	9,000	7,200
001-0775-572.47-01	MISC PRINTING AND BINDING	187	300	300	300
001-0775-572.48-00	PROMOTIONAL ACTIVITIES	-	300	300	-
001-0775-572.49-05	LICENSES/TAXES/CERTIFICATIONS	200	70	70	-
001-0775-572.51-00	OFFICE SUPPLIES	796	400	400	500
001-0775-572.52-01	MISCELLANEOUS OPERATING SUPPLIES	118,991	161,055	175,455	70,000
001-0775-572.52-02	CHEMICALS	5,828	3,000	3,000	4,500
001-0775-572.52-03	GASOLINE AND OIL	16,795	12,700	12,700	11,000
001-0775-572.52-04	UNIFORMS AND ACCESSORIES	4,596	5,400	5,400	5,075
001-0775-572.54-01	DUES AND SUBSCRIPTIONS	-	1,300	1,300	1,100
001-0775-572.54-02	SEMINARS AND COURSES	562	2,500	2,500	1,885
001-0775-572.54-03	EDUCATIONAL ASSISTANCE PROGRAM	-	1,500	1,500	-
	TOTAL OPERATING EXPENDITURES	451,321	545,378	568,348	472,206
001-0775-572.61-00	LAND	-	2,500,000	500,000	-
001-0775-572.62-00	BUILDINGS	109,869	116,500	261,631	-
001-0775-572.63-00	IMPROVEMENT OTHER THAN BUILDINGS	160,864	-	472,000	230,240
001-0775-572.64-00	MACHINERY AND EQUIPMENT	3,954	-	-	46,828
	TOTAL CAPITAL OUTLAY	274,687	2,616,500	1,233,631	277,068
	TOTAL PARKS DIVISION	1,192,820	3,644,423	2,284,524	1,245,793

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
GENERAL FUND EXPENDITURES
RECREATION DEPARTMENT
RECREATION DIVISION**

	<u>2006 ACTUAL</u>	<u>2007 ORIGINAL BUDGET</u>	<u>2007 REVISED BUDGET</u>	<u>2008 PROPOSED BUDGET</u>	
001-0872-572.12-00	REGULAR SALARIES AND WAGES	215,478	283,221	283,221	282,002
001-0872-572.13-00	OTHER SALARIES AND WAGES	113,542	150,000	150,000	99,696
001-0872-572.14-00	OVERTIME	9,761	12,391	12,391	8,360
001-0872-572.16-00	SPECIAL DETAIL	-	3,553	3,553	-
001-0872-572.18-00	CONTRACT LABOR	-	12,634	12,634	-
001-0872-572.21-00	FICA TAXES	24,894	30,461	30,461	29,836
001-0872-572.22-00	RETIREMENT CONTRIBUTIONS	35,705	51,905	51,905	51,155
001-0872-572.23-00	LIFE AND HEALTH INSURANCE	46,314	69,393	69,393	61,969
001-0872-572.24-00	WORKERS' COMPENSATION	12,400	12,892	12,892	990
001-0872-572.25-00	UNEMPLOYMENT COMPENSATION	87	291	291	390
	TOTAL PERSONAL SERVICES	458,181	626,741	626,741	534,398
001-0872-572.31-01	MISC PROFESSIONAL SERVICES	2,344	-	-	-
001-0872-572.31-06	MEDICAL SERVICES	1,261	1,330	1,330	1,320
001-0872-572.34-01	MISC OTHER CONTRACTUAL SERVICES	122,206	57,450	62,450	64,350
001-0872-572.34-02	LAWN MAINTENANCE	-	-	-	14,100
001-0872-572.34-06	JANITORIAL SERVICES	1,575	4,500	4,500	-
001-0872-572.34-08	PERSONNEL SERVICES	15,408	30,000	30,000	20,248
001-0872-572.40-00	TRAVEL AND PER DIEM	3,483	2,218	2,218	502
001-0872-572.41-02	TELEPHONE SERVICES	7,856	13,250	13,250	8,300
001-0872-572.41-03	RADIO SERVICES	280	275	275	275
001-0872-572.41-04	INTERNET SERVICES	2,072	2,850	2,850	1,800
001-0872-572.41-05	POSTAGE	7,187	10,940	10,940	8,000
001-0872-572.43-00	UTILITY SERVICES	15,717	21,000	21,000	15,400
001-0872-572.44-00	RENTALS AND LEASES	9,871	18,450	18,450	12,400
001-0872-572.45-00	INSURANCE	7,009	12,070	12,070	7,917
001-0872-572.46-02	REPAIR AND MAINT SVCS-EQUIPMENT	-	8,000	8,000	8,000
001-0872-572.46-03	REPAIR AND MAINT SVCS-VEHICLES	1,557	1,500	1,500	1,500
001-0872-572.46-06	REPAIR AND MAINT SVCS-HARDWARE	-	500	500	500
001-0872-572.46-10	REPAIR AND MAINT SVCS-BUILDING	1,437	2,000	2,000	3,600
001-0872-572.47-01	MISC PRINTING AND BINDING	5,222	16,050	16,050	12,600
001-0872-572.48-00	PROMOTIONAL ACTIVITIES	4,486	6,200	6,200	3,200
001-0872-572.49-01	MISC OTHR CUR CHGS & OBLIGATIONS	14,000	20,000	20,000	14,590
001-0872-572.49-05	LICENSES, TAXES, AND CERTIFICATIONS	2,609	3,650	3,650	3,650
001-0872-572.49-11	EMPLOYEE SOCIAL EVENTS	881	3,400	3,400	400
001-0872-572.51-00	OFFICE SUPPLIES	4,848	8,450	8,450	11,200
001-0872-572.52-01	MISCELLANEOUS OPERATING SUPPLIES	32,822	104,700	79,250	57,150
001-0872-572.52-02	CHEMICALS	-	-	12,000	14,000
001-0872-572.52-03	GASOLINE AND OIL	3,919	4,500	4,500	4,500
001-0872-572.52-04	UNIFORMS AND ACCESSORIES	3,000	3,950	3,950	4,150
001-0872-572.54-01	DUES AND SUBSCRIPTIONS	1,872	3,050	3,050	2,400
001-0872-572.54-02	SEMINARS AND COURSES	3,065	4,555	4,555	2,305
	TOTAL OPERATING EXPENDITURES	275,987	364,838	356,388	298,357
001-0872-572.62-00	BUILDINGS	-	-	3,200	2,000,000
001-0872-572.63-00	IMPROVEMENTS OTHER THAN BUILDING	-	707,000	247,000	145,000
001-0872-572.64-00	MACHINERY AND EQUIPMENT	142,899	20,500	25,500	-
	TOTAL CAPITAL OUTLAY	142,899	727,500	275,700	2,145,000
001-0872-572.82-00	AIDS TO PRIVATE ORGANIZATION	-	-	5,250	-
	TOTAL RECREATION DIVISION	877,067	1,719,079	1,264,079	2,977,755

CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
GENERAL FUND EXPENDITURES
RECREATION DEPARTMENT
HERITAGE DEPOT MUSEUM DIVISION

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
001-0873-573.45-00 INSURANCE	3,369	4,544	4,544	4,518
001-0873-573.46-10 REPAIRS & MAINT. - BUILDING	702	-	-	-
TOTAL OPERATING EXPENDITURES	4,071	4,544	4,544	4,518
001-0873-573.62-00 BUILDINGS	-	15,000	44,980	-
TOTAL CAPITAL OUTLAY	-	15,000	44,980	-
TOTAL HERITAGE DEPOT MUSEUM DIVISION	4,071	19,544	49,524	4,518

**CITY OF WINTER GARDEN
 FY 2007/2008 BUDGET
 GENERAL FUND EXPENDITURES
 RECREATION DEPARTMENT
 SPECIAL EVENTS DIVISION**

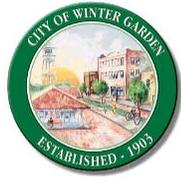
	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
001-0874-574.34-01 MISC OTHER CONTRACTUAL SERVICES	27,880	40,280	45,280	28,580
001-0874-574.34-08 PERSONNEL SERVICES	525	600	600	600
001-0874-574.44-00 RENTALS AND LEASES	7,330	9,200	9,200	8,700
001-0874-574.47-01 MISC PRINTING AND BINDING	4,577	5,000	5,000	2,000
001-0874-574.48-00 PROMOTIONAL ACTIVITIES	5,721	6,400	6,400	6,400
001-0874-574.49-01 MISC OTHER CUR CHGS & OBLIGATIONS	800	900	900	900
001-0874-574.49-11 EMPLOYEE SOCIAL EVENTS	20,657	30,000	30,000	-
001-0874-574.52-01 MISCELLANEOUS OPERATING SUPPLIES	7,906	14,165	14,165	6,550
TOTAL OPERATING EXPENDITURES	75,396	106,545	111,545	53,730
TOTAL SPECIAL EVENTS DIVISION	75,396	106,545	111,545	53,730

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
GENERAL FUND EXPENDITURES
RECREATION DEPARTMENT
NEWTON PARK FACILITIES DIVISION**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
001-3658-575.12-00 REGULAR SALARIES AND WAGES	50,030	63,452	63,452	60,919
001-3658-575.13-00 OTHER SALARIES	11,626	17,541	17,541	19,317
001-3658-575.14-00 OVERTIME	3,002	-	-	3,000
001-3658-575.21-00 FICA TAXES	4,908	6,196	6,196	6,138
001-3658-575.22-00 RETIREMENT CONTRIBUTIONS	9,615	11,009	11,009	11,051
001-3658-575.23-00 LIFE AND HEALTH INSURANCE	10,861	11,964	11,964	12,147
001-3658-575.24-00 WORKERS' COMPENSATION	1,806	1,973	1,973	3,471
001-3658-575.25-00 UNEMPLOYMENT COMPENSATION	-	56	56	80
001-3658-575.28-00 EMPLOYEE ENTITLEMENT	-	300	300	300
TOTAL PERSONAL SERVICES	91,848	112,491	112,491	116,423
001-3658-575.31-06 MEDICAL	12	160	160	160
001-3658-575.34-01 MISC CONTRACTUAL SERVICES	-	7,600	7,600	5,600
001-3658-575.41-02 TELEPHONE SERVICES	517	2,200	2,200	500
001-3658-575.41-05 POSTAGE	41	-	-	50
001-3658-575.43-00 UTILITY SERVICES	8,729	10,000	10,000	8,500
001-3658-575.44-00 RENTALS AND LEASES	1,200	1,500	1,500	-
001-3658-575.45-00 INSURANCE	21,110	17,994	17,994	18,146
001-3658-575.46-10 REPAIR AND MAINT SVCS-BUILDING	2,282	13,500	13,500	34,400
001-3658-575.47-01 MISC PRINTING AND BINDING	-	1,200	1,200	1,200
001-3658-575.48-00 ADVERTISING	-	150	150	150
001-3658-575.51-00 OFFICE SUPPLIES	752	1,000	1,000	1,000
001-3658-575.52-01 MISCELLANEOUS OPERATING SUPPLIES	10,085	31,350	31,350	12,450
001-3658-575.52-04 UNIFORMS AND ACCESSORIES	283	500	500	500
TOTAL OPERATING EXPENDITURES	45,011	87,154	87,154	82,656
001-3658-575.63-00 IMPROVEMENTS OTHER THAN BUILDING	981	14,000	14,000	-
001-3658-575.64-00 MACHINERY AND EQUIPMENT	-	5,000	5,000	3,800
TOTAL CAPITAL OUTLAY	981	19,000	19,000	3,800
TOTAL NEWTON PARK FACILITIES DIVISION	137,840	218,645	218,645	202,879
TOTAL RECREATION DEPARTMENT	2,287,194	5,708,236	3,928,317	4,484,675

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
GENERAL FUND EXPENDITURES
LEGAL DEPARTMENT**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
001-0914-514.12-00 REGULAR SALARIES & WAGES	5,781	-	-	-
001-0914-514.21-00 FICA TAXES	353	-	-	-
001-0914-514.22-00 RETIREMENT CONTRIBUTIONS	1,046	-	-	-
001-0914-514.24-00 WORKERS' COMPENSATION	15	-	-	-
001-0914-514.31-00 LEGAL SERVICES REIMBURSEMENT	(221,847)	(170,000)	(238,102)	(170,000)
001-0914-514.31-02 LEGAL SERVICES	489,992	330,000	503,465	330,000
001-0914-514.31-06 MEDICAL	88	-	-	-
001-0914-514-34-01 CONTRACTUAL SVCS. MIC.	641	-	-	-
001-0914-514-34-08 OTHER CONTRACTUAL SERVICES	173	-	-	-
001-0914-514.40-00 TRAVEL & PER DIEM	504	-	-	-
001-0914-514.41-02 TELEPHONE	686	-	-	-
001-0914-514.45-00 GENERAL INSURANCE	-	233	233	232
001-0914-514.48-00 PROMOTIONAL ACTIVITIES	3,146	-	-	-
001-0914-514.49-05 LICENSES/TAXES/CERTIFICATIONS	52	-	-	-
001-0914-514.52-01 MISC OPERATING SUPPLIES	150	-	-	-
001-0914-514.54-01 DUES AND SUBSCRIPTIONS	8	-	-	-
001-0914-514.64-00 MACHINERY & EQUIPMENT	20,002	-	-	-
TOTAL LEGAL DEPARTMENT	<u>300,790</u>	<u>160,233</u>	<u>265,596</u>	<u>160,232</u>
TOTAL GENERAL FUND	<u>21,866,275</u>	<u>29,344,166</u>	<u>28,240,567</u>	<u>30,098,395</u>



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:

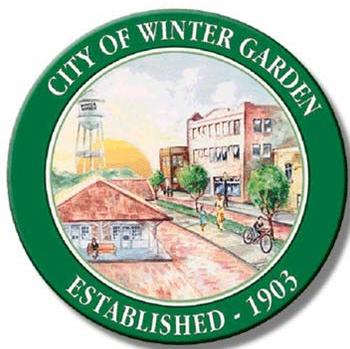
Cemetery Perpetual Care Fund

**CITY OF WINTER GARDEN
 FY 2007/2008 BUDGET
 CEMETERY PERPETUAL CARE FUND REVENUES**

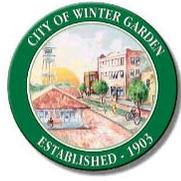
	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
050-0739-381.00-00 INTERFUND TRANSFER IN	-	-	-	35,000
TOTAL CEMETERY PERPETUAL CARE FUND	-	-	-	35,000

**CITY OF WINTER GARDEN
 FY 2007/2008 BUDGET
 CEMETERY PERPETUAL CARE FUND EXPENDITURES**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
050-0739-590.90-00 TRANSFER TO FUND BALANCE	-	-	-	35,000
TOTAL CEMETERY PERPETUAL CARE FUND	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,000</u>



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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
Heritage Depot Museum Trust Fund
Police and Fire Premium Tax Trust Fund**

**CITY OF WINTER GARDEN
 FY 2007/2008 BUDGET
 DOWNTOWN PARKING DISTRICT FUND REVENUES**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
110-0000-363.10-00 SPECIAL ASSESSMENTS	-	-	-	250,000
110-0000-381.00-00 INTERFUND TRANSFER IN	-	-	-	700,000
TOTAL DOWNTOWN PARKING DISTRICT FUND	<u>-</u>	<u>-</u>	<u>-</u>	<u>950,000</u>

**CITY OF WINTER GARDEN
 FY 2007/2008 BUDGET
 DOWNTON PARKING DISTRICT FUND EXPENDITURES**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
110-0741-541.63-00 IMPROV OTHER THAN BUILDING	-	-	-	950,000
TOTAL DOWNTOWN PARKING DISTRICT FUND	-	-	-	950,000

**CITY OF WINTER GARDEN
 FY 2007/2008 BUDGET
 COMMUNITY REDEVELOPMENT AGENCY FUND REVENUES**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
120-0213-338.00-00 SHARED REVENUES - OTHER LOCAL	332,187	439,591	435,657	451,992
120-0213-361.10-00 INTEREST	38,907	41,000	49,083	57,428
120-0213-369.90-00 OTHER MISC REVENUES	8,703	-	-	-
120-0213-381.00-00 INTERFUND TRANSFER IN	277,036	366,390	366,390	350,498
120-0213-389.99-99 CARRYFORWARD FUND BALANCE	-	-	120,005	-
TOTAL COMMUNITY REDEVELOPMENT AGENCY FUND	<u>656,833</u>	<u>846,981</u>	<u>971,135</u>	<u>859,918</u>

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
COMMUNITY REDEVELOPMENT AGENCY FUND EXPENDITURES**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
120-0213-552.31-02	-	1,500	1,500	1,500
120-0213-552.34-01	-	20,000	20,000	20,000
120-0213-552.48-00	30	200	200	200
120-0213-552.49-01	356	10,000	10,000	10,000
120-0213-552.49-02	22,973	28,774	28,774	29,677
120-0213-552.54-01	-	200	200	200
TOTAL OPERATING EXPENDITURES	<u>23,359</u>	<u>60,674</u>	<u>60,674</u>	<u>61,577</u>
120-0213-552.61-00	-	-	100,000	-
120-0213-552.63-00	33,845	30,000	30,000	-
TOTAL CAPITAL OUTLAY	<u>33,845</u>	<u>30,000</u>	<u>130,000</u>	<u>-</u>
120-0213-552.72-00	41,466	39,970	39,970	38,397
TOTAL DEBT SERVICE	<u>41,466</u>	<u>39,970</u>	<u>39,970</u>	<u>38,397</u>
120-0213-552.82-00	-	-	200,000	-
120-0213-581.91-00	442,211	540,491	540,491	538,704
120-0213-590.90-00	-	175,846	-	221,240
TOTAL OTHER USES	<u>442,211</u>	<u>716,337</u>	<u>740,491</u>	<u>759,944</u>
TOTAL COMMUNITY REDEVELOPMENT AGENCY FUND	<u>540,881</u>	<u>846,981</u>	<u>971,135</u>	<u>859,918</u>

**CITY OF WINTER GARDEN
 FY 2007/2008 BUDGET
 LAW ENFORCEMENT TRUST FUND REVENUES**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
121-1121-359.00-00 FORFEITURES	12,983	16,293	16,293	47,115
121-1121-361.10-00 INTEREST	4,808	4,791	4,791	6,010
121-1321-359.00-00 FOREFEITURES-FEDERAL	76,622	-	-	-
121-1321-389.99-99 USE OF FUND BALANCE-FEDERAL	-	45,565	45,565	12,580
TOTAL LAW ENFORCEMENT TRUST FUND	<u>94,413</u>	<u>66,649</u>	<u>66,649</u>	<u>65,705</u>

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
LAW ENFORCEMENT TRUST FUND EXPENDITURES**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
<u>STATE-UNDESIGNATED</u>				
121-1121-590.90-00 TRANSFER TO FUND BALANCE	-	7,451	7,451	27,375
TOTAL STATE-UNDESIGNATED	-	7,451	7,451	27,375
<u>STATE-DESIGNATED</u>				
121-1221-521.52-01 MISCELLANEOUS OPERATING SUPPLIES	250	12,383	12,383	25,000
121-1221-521.82-00 AIDS TO PRIVATE ORGANIZATIONS	18,279	1,250	1,250	750
TOTAL STATE-DESIGNATED	18,529	13,633	13,633	25,750
<u>FEDERAL-DESIGNATED</u>				
121-1421-521.52-01 MISCELLANEOUS OPERATING SUPPLIES	-	37,560	37,560	12,580
121-1421-521.64-00 MACHINERY AND EQUIPMENT	-	8,005	8,005	-
121-1421-521.82-00 AIDS TO PRIVATE ORGANIZATIONS	1,000	-	-	-
	1,000	45,565	45,565	12,580
TOTAL LAW ENFORCEMENT TRUST FUND	19,529	66,649	66,649	65,705

**CITY OF WINTER GARDEN
 FY 2007/2008 BUDGET
 LAW ENFORCEMENT GRANTS FUND REVENUES**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
122-0021-331.21-00 LOCAL LAW ENFORCEMENT GRANT	33,000	15,449	15,449	318,829
122-0021-361.10-00 INTEREST	83	-	-	-
122-0021-381.01-00 GENERAL FUND	28,327	10,209	10,209	108,077
TOTAL LAW ENFORCEMENT GRANTS FUND	61,410	25,658	25,658	426,906

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
LAW ENFORCEMENT GRANTS FUND EXPENDITURES**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
122-0521-521.12-00	REGULAR SALARIES AND WAGES	40,755	-	-
122-0521-521.14-00	OVERTIME	3,315	-	-
122-0521-521.15-00	SPECIAL PAY	140	-	-
122-0521-521.21-00	FICA TAXES	2,937	-	-
122-0521-521.22-00	RETIREMENT CONTRIBUTIONS	9,032	-	-
122-0521-521.23-00	LIFE AND HEALTH INSURANCE	10,579	-	-
122-0521-521.24-00	WORKERS' COMPENSATION	1,249	-	-
	TOTAL PERSONAL SERVICES	68,007	-	-
122-0521-521.41-04	INTERNET SERVICES	-	5,760	5,760
122-0521-521.52-01	MISCELLANEOUS OPERATING SUPPLIES	3,084	8,624	-
122-0521-521.52-04	UNIFORMS AND ACCESSORIES	-	-	7,500
	TOTAL OPERATING EXPENDITURES	3,084	14,384	7,500
122-0521-521.64-00	MACHINERY AND EQUIPMENT	11,422	8,610	408,039
	TOTAL CAPITAL OUTLAY	11,422	8,610	408,039
122-0521-590.90-00	TRANSFER TO FUND BALANCE	-	-	11,367
	TOTAL LAW ENFORCEMENT GRANTS FUND	82,513	22,994	426,906

**CITY OF WINTER GARDEN
 FY 2007/2008 BUDGET
 LOCAL OPTION GAS TAX FUND REVENUES**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
160-0741-312.41-00 LOCAL OPTION GAS TAX	851,249	886,281	886,281	924,251
160-0741-361.10-00 INTERESTS	35,154	33,408	33,408	28,615
160-0741-381.99-99 USE OF FUND BALANCE	-	952,915	1,641,494	-
TOTAL LOCAL OPTION GAS TAX FUND	<u>886,403</u>	<u>1,872,604</u>	<u>2,561,183</u>	<u>952,866</u>

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
LOCAL OPTION GAS TAX FUND EXPENDITURES**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
160-0741-541.34-01 MISC CONTRACTUAL SERVICES	-	8,600	8,600	6,880
160-0741-541.49-04 TRAFFIC SIGNALS AND SIGNS	6,014	24,000	24,000	24,000
160-0741-541.49-08 STREET LIGHTS	<u>266,079</u>	<u>260,181</u>	<u>260,181</u>	<u>-</u>
TOTAL OPERATING EXPENDITURES	272,093	292,781	292,781	30,880
160-0741-541.63-00 IMPROVEMENT OTHER THAN BUILDINGS	898,934	1,579,823	2,268,402	257,000
160-0741-541.64-00 MACHINERY AND EQUIPMENT	<u>80,711</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL CAPITAL OUTLAY	979,645	1,579,823	2,268,402	257,000
160-0741-590.90-00 TRANSFER TO FUND BALANCE	-	-	-	664,986
TOTAL OTHER USES	-	-	-	664,986
TOTAL LOCAL OPTION GAS TAX FUND	<u>1,251,738</u>	<u>1,872,604</u>	<u>2,561,183</u>	<u>952,866</u>

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
GENERAL IMPACT FEE FUND REVENUES**

	<u>2006 ACTUAL</u>	<u>2007 ORIGINAL BUDGET</u>	<u>2007 REVISED BUDGET</u>	<u>2008 PROPOSED BUDGET</u>
<u>ADMINISTRATION DIVISION</u>				
170-0213-361.10-00 INTEREST	525,711	829,581	829,581	741,356
170-0213-361.30-00 INCR (DECR) IN FV OF INVST	75,847	-	-	-
170-0213-367.00-00 GAIN ON SALE OF INVESTMENTS	(43,199)	-	-	-
TOTAL ADMINISTRATION DIVISION	558,359	829,581	829,581	741,356
<u>POLICE-SWORN DIVISION</u>				
170-0021-363.22-00 PUBLIC SAFETY	494,592	301,239	658,793	672,687
170-0021-369.90-00 OTHER MISC. REVENUES	155	-	-	-
170-0021-389.99-99 USE OF FUND BALANCE	-	-	-	948,128
TOTAL POLICE-SWORN DIVISION	494,747	301,239	658,793	1,620,815
<u>FIRE DEPARTMENT</u>				
170-0022-363.22-00 PUBLIC SAFETY	616,079	363,990	363,990	825,769
170-0022-389.99-00 USE OF FUND BALANCE	-	1,606,010	1,606,010	2,254,231
TOTAL FIRE DEPARTMENT	616,079	1,970,000	1,970,000	3,080,000
<u>STREETS DIVISION</u>				
170-0741-363.24-00 TRANSPORTATION IMPACT FEE	1,415,303	1,384,510	49,566	-
170-0741-364.00-00 DISPOSITION/FIXED ASSETS	-	-	10,000	-
170-0741-366.00-00 CONTRIBUTIONS	9,785,187	-	-	-
170-0741-381.00-00 INTERFUND TRANSFER IN	-	-	763,500	-
170-0741-389.99-99 USE OF FUND BALANCE	-	8,805,134	11,542,817	2,858,644
TOTAL STREETS DIVISION	11,200,490	10,189,644	12,365,883	2,858,644
<u>RECREATION DIVISION</u>				
170-0072-363.27-00 RECREATION IMPACT FEES	580,715	521,469	521,469	455,131
170-0072-389.99-00 USE OF FUND BALANCE	-	2,246,531	2,746,531	-
TOTAL RECREATION DIVISION	580,715	2,768,000	3,268,000	455,131
TOTAL GENERAL IMPACT FEES FUND	<u>13,450,390</u>	<u>16,058,464</u>	<u>19,092,257</u>	<u>8,755,946</u>

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
GENERAL IMPACT FEES SPECIAL REVENUE FUND EXPENDITURES**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
<u>POLICE-SWORN DIVISION</u>				
170-0021-521.62-00 BUILDINGS	-	-	-	1,300,000
170-0021-521.64-00 MACHINERY AND EQUIPMENT	257,077	223,703	380,906	320,815
TOTAL CAPITAL OUTLAY	257,077	223,703	380,906	1,620,815
170-0021-590.90-00 TRANSFER TO FUND BALANCE	-	77,536	277,887	-
TOTAL OTHER USES	-	77,536	277,887	-
TOTAL POLICE-SWORN DIVISION	257,077	301,239	658,793	1,620,815
<u>FIRE DEPARTMENT</u>				
170-0022-522.62-00 BUILDINGS	19,844	1,900,000	1,900,000	3,000,000
170-0022-522.64-00 MACHINERY AND EQUIPMENT	-	70,000	70,000	80,000
TOTAL CAPITAL OUTLAY	19,844	1,970,000	1,970,000	3,080,000
TOTAL FIRE DEPARTMENT	19,844	1,970,000	1,970,000	3,080,000
<u>STREETS DIVISION</u>				
170-0741-541.61-00 LAND	881,674	1,525,000	1,889,833	-
170-0741-541.63-00 IMPROVEMENT OTHER THAN BUILDINGS	2,597,942	9,519,225	11,330,631	3,600,000
TOTAL CAPITAL OUTLAY	3,479,616	11,044,225	13,220,464	3,600,000
TOTAL STREETS DIVISION	3,479,616	11,044,225	13,220,464	3,600,000
<u>RECREATION DIVISION</u>				
170-0072-572.61-00 LAND	-	-	521,300	-
170-0072-572.62-00 BUILDINGS	-	2,493,000	2,221,700	-
170-0072-572.63-00 IMPROV OTHER THAN BIULDNG	22,999	250,000	500,000	100,000
TOTAL CAPITAL OUTLAY	22,999	2,743,000	3,243,000	100,000
170-0072-590.90-00 TRANSFER TO FUND BALANCE	-	-	-	355,131
TOTAL OTHER USES	-	-	-	355,131
TOTAL RECREATION DIVISION	22,999	2,743,000	3,243,000	455,131
TOTAL GENERAL IMPACT FEES SPECIAL REVENUE FUND	3,779,536	16,058,464	19,092,257	8,755,946

**CITY OF WINTER GARDEN
 FY 2007/2008 BUDGET
 TRANSPORTATION IMPACT FEES SOUTH OF THE TURNPIKE FUND REVENUES**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
171-0000-361.10-00 INTEREST	89,444	143,662	347,177	292,140
171-0000-361.30-00 INCREASE(DECREASE) IN FAIR VALUE	10,583	-	2,330	-
171-0000-367.00-00 GAIN ON SALE OF INVESTMENTS	(7,094)	-	2,654	-
TOTAL INVESTMENTS	92,933	143,662	352,161	292,140
171-0741-363.24-00 TRANSPORTATION IMPACT FEES	1,053,935	2,888,202	2,457,251	-
171-0741-363.24-02 IMPACT FEES-WG VILLAGE AT FOWLER	1,175,712	4,000,000	2,978,446	-
171-0741-366.00-00 CONTRIBUTIONS	173,400	-	250,000	4,100,000
171-0741-389.99-99 USE OF FUND BALANCE	-	-	-	707,860
TOTAL TRANSPORTATION DEPARTMENT	2,403,047	6,888,202	5,685,697	4,807,860
TOTAL TRANSPORTATION IMPACT FEE SOUTH OF TURNPIKE	2,495,980	7,031,864	6,037,858	5,100,000

**CITY OF WINTER GARDEN
 FY 2007/2008 BUDGET
 TRANSPORTATION IMPACT FEES SOUTH OF TURNPIKE FUND EXPENDITURES**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
171-0741-541.61-00 LAND	430,337	-	-	-
171-0741-541.63-00 IMPROVEMENT OTHER THAN BUILDINGS	<u>635,120</u>	157,500	177,500	<u>5,100,000</u>
TOTAL CAPITAL OUTLAY	1,065,457	157,500	177,500	5,100,000
171-0741-590.90-00 TRANSFER TO FUND BALANCE	-	6,874,364	5,860,358	-
TOTAL OTHER USES	-	6,874,364	5,860,358	-
TOTAL TRANSPORTATION IMPACT FEES SOUTH OF TURNPIKE FUND	<u>1,065,457</u>	<u>7,031,864</u>	<u>6,037,858</u>	<u>5,100,000</u>

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
TRANSPORTATION IMPACT FEES OOCEA PLEDGE FUND REVENUES**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
172-0000-361.10-00 INTEREST	58,440	-	104,928	-
172-0000-361.30-00 INCR (DECR) IN FV OF INVST	11,034	-	2,349	-
172-0000-367.00-00 GAIN ON SALE OF INVESTMENT	(7,396)	-	2,719	-
TOTAL INVESTMENTS	62,078	-	109,996	-
172-0741-363.24-00 TRANSPORTATION IMPACT FEE	1,820,477	-	21,390	-
172-0741-363.24-02 WG VILLAGE AT FOWLER GROVES	1,218,048	-	-	-
172-0741-389.99-99 USE OF FUND BALANCE	-	2,307,449	2,296,701	-
TOTAL TRANSPORTATION DEPARTMENT	3,038,525	2,307,449	2,318,091	-
TOTAL TRANSPORTATION IMPACT FEES OOCEA PLEDGE	3,100,603	2,307,449	2,428,087	-

**CITY OF WINTER GARDEN
 FY 2007/2008 BUDGET
 TRANSPORTATION IMPACT FEES/OCEA PLEDGE FUND EXPENDITURES**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
172-0741-517.71-00 PRINCIPAL	1,712,866	2,210,070	2,210,070	-
172-0741-517.72-00 INTEREST	337,210	97,379	218,017	-
TOTAL DEBT SERVICE	2,050,076	2,307,449	2,428,087	-
TOTAL TRANSPORTATION IMPACT FEES/OCEA PLEDGE FUND	2,050,076	2,307,449	2,428,087	-

**CITY OF WINTER GARDEN
 FY 2007/2008 BUDGET
 COUNTY ROAD 545 SPECIAL BENEFIT AREA FUND REVENUES**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
173-0213-361.10-00 INTEREST	4,080	-	26,934	26,102
173-0213-384.00-00 DEBT PROCEEDS	-	11,000,000	13,325,914	12,658,703
173-0741-363.24-00 TRANSPORTATION IMPACT FEES	-	3,000,000	657,900	1,500,000
173-0741-389.99-99 USE OF FUND BALANCE	-	-	(10,748)	-
TOTAL COUNTY ROAD 545 SPECIAL BENEFIT AREA FUND	<u>4,080</u>	<u>14,000,000</u>	<u>14,000,000</u>	<u>14,184,805</u>

**CITY OF WINTER GARDEN
 FY 2007/2008 BUDGET
 COUNTY ROAD 545 SPECIAL BENEFIT AREA FUND EXPENDITURES**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
173-0222-513.31-01 MISC PROFESSIONAL SERVICE	-	-	-	18,000
173-0222-513.31-02 LEGAL SERVICES	-	-	-	41,000
173-0222-513.34-01 MISC CONTRACTUAL SERVICES	-	-	-	120,000
173-0222-513.45-00 INSURANCE	-	-	-	101,000
173-0222-513.47-01 MISC PRINTING AND BINDING	-	-	-	5,000
173-0222-513.48-00 PROMOTIONAL ACTIVITIES	-	-	-	2,000
TOTAL OPERATING EXPENDITURES	-	-	-	287,000
173-0222-590.99-00 OTHER USES	-	-	-	77,000
TOTAL OTHER USES	-	-	-	77,000
173-0741-541.61-00 LAND	-	-	-	1,200,000
173-0741-541.63-00 IMPROVEMENT OTHER THAN BUILDINGS	-	5,000,000	5,000,000	5,000,000
TOTAL CAPITAL OUTLAY	-	5,000,000	5,000,000	6,200,000
173-0741-590.90-00 TRANSFER TO FUND BALANCE	-	9,000,000	9,000,000	7,620,805
TOTAL OTHER USES	-	9,000,000	9,000,000	7,620,805
TOTAL COUNTY ROAD 545 SPECIAL BENEFIT AREA FUND	-	14,000,000	14,000,000	14,184,805

**CITY OF WINTER GARDEN
 FY 2007/2008 BUDGET
 GENERAL TRANSPORTATION IMPACT FEE FUND REVENUES**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
174-0213-361.10-00 INTEREST	-	-	9,114	117,717
174-0741-363.24-00 TRANSPORTATION IMPACT FEE	-	-	2,207,319	2,000,000
174-0741-363.24-02 WG VILLAGE AT FOWLER GROV	-	-	718,267	-
174-0741-389.99-99 CARRY FORWARD FUND BALANCE	-	-	-	169,783
TOTAL GENERAL TRANSPORT IMPACT FEE FUND REVENUES	<u>-</u>	<u>-</u>	<u>2,934,700</u>	<u>2,287,500</u>

**CITY OF WINTER GARDEN
 FY 2007/2008 BUDGET
 GENERAL TRANSPORTATION IMPACT FEE FUND EXPENDITURES**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
174-0741-541.61-00 LAND	-	-	-	1,500,000
174-0741-541.63-00 IMPROVEMENT OTHER THAN BUILDINGS	-	-	-	787,500
TOTAL CAPITAL OUTLAY	-	-	-	2,287,500
174-0741-581.90-00 TRANSFERS	-	-	763,500	-
TOTAL TRANSFERS	-	-	763,500	-
174-0741-590.90-00 TRANSFER TO FUND BALANCE	-	-	2,171,200	-
TOTAL OTHER USES	-	-	2,171,200	-
TOTAL GENERAL TRANSPORTATION IMPACT FEE FUND EXPENDITURES	-	-	2,934,700	2,287,500

**CITY OF WINTER GARDEN
 FY 2007/2008 BUDGET
 HERITAGE DEPOT MUSEUM TRUST FUND REVENUES**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
180-0000-361.10-00 INTEREST	16	-	-	-
TOTAL HERITAGE DEPOT MUSEUM TRUST FUND	<u>16</u>	<u>-</u>	<u>-</u>	<u>-</u>

**CITY OF WINTER GARDEN
 FY 2007/2008 BUDGET
 HERITAGE DEPOT MUSEUM TRUST FUND EXPENDITURES**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
180-0000-573.46-10 REPAIRS/MAINT-BUILDINGS	680	-	-	-
TOTAL HERITAGE DEPOT MUSEUM TRUST FUND	680	-	-	-

**CITY OF WINTER GARDEN
 FY 2007/2008 BUDGET
 POLICE AND FIRE PREMIUM TAX TRUST FUND REVENUES**

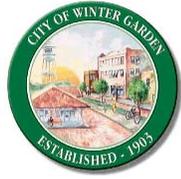
	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
190-0000-312.51-00 FIRE INSURANCE PREMIUM	100,181	90,000	110,000	110,000
190-0000-312.52-00 CASUALTY INSURANCE PREMIUM TAX	192,239	170,000	200,000	200,000
TOTAL POLICE AND FIRE PREMIUM TAX TRUST FUND REVENUES	292,420	260,000	310,000	310,000

**CITY OF WINTER GARDEN
 FY 2007/2008 BUDGET
 POLICE AND FIRE PREMIUM TAX TRUST FUND EXPENDITURES**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
190-0000-521.91-00 TRANSFERS	192,239	170,000	200,000	200,000
190-0000-522.91-00 TRANSFERS	92,290	90,000	110,000	110,000
TOTAL POLICE AND FIRE PREMIUM TAX TRUST FUND EXPENDITURES	284,529	260,000	310,000	310,000



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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:

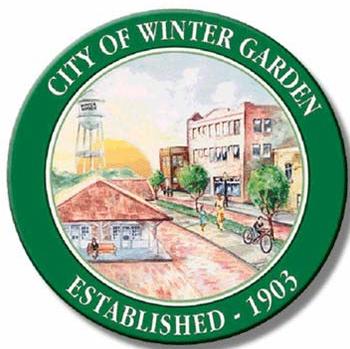
**Community Redevelopment Agency Revenue Note, Series 2001
Sales Tax Revenue Bonds, Series 2006**

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
DEBT SERVICE FUND REVENUES**

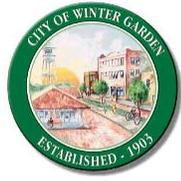
	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
230-0000-361.10-00 INTEREST	-	-	4,948	4,999
TOTAL INVESTMENTS	-	-	4,948	4,999
230-0000-381.00-00 INTERFUND TRANSFER IN	-	911,562	759,785	718,475
230-0000-381.12-00 COMMUNITY REDEVELOPMENT	442,211	540,491	540,491	538,704
TOTAL NON-OPERATING	442,211	1,452,053	1,300,276	1,257,179
TOTAL DEBT SERVICE FUND	442,211	1,452,053	1,305,224	1,262,178

**CITY OF WINTER GARDEN
 FY 2007/2008 BUDGET
 DEBT SERVICE FUND EXPENDITURES**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
230-0000-517.71-00 PRINCIPAL	275,560	581,817	567,524	624,747
230-0000-517.72-00 INTEREST	166,651	870,236	737,700	637,431
TOTAL DEBT SERVICE	442,211	1,452,053	1,305,224	1,262,178
TOTAL DEBT SERVICE FUND	442,211	1,452,053	1,305,224	1,262,178



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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:

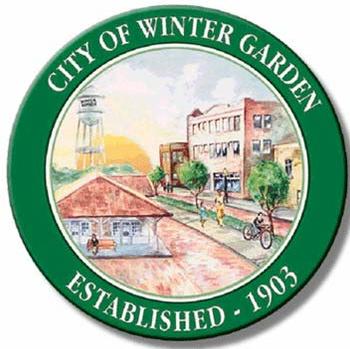
The Capital Projects Fund – New City Hall

**CITY OF WINTER GARDEN
 FY 2007/2008 BUDGET
 CAPITAL PROJECTS FUNDS-NEW CITY HALL FUND REVENUES**

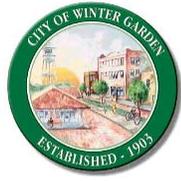
	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
333-0213-361.10-00 INTEREST	58,227	-	479,404	-
333-0213-361.30-00 INC (DECR) IN FV OF INVST	-	-	9,444	-
333-0213-381.00-00 TRANSFERS	2,304,234	-	5,671	1,000,000
333-0213-384.00-00 DEBT PROCEEDS	12,025,000	-	374,127	-
333-0213-389.99-99 CARRY FORWARD FUND BALANCE	-	-	<u>12,654,426</u>	-
TOTAL	<u>14,387,461</u>	-	<u>13,523,072</u>	<u>1,000,000</u>
	<u>14,387,461</u>	-	<u>13,523,072</u>	<u>1,000,000</u>

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
CAPITAL PROJECTS-NEW CITY HALL FUND EXPENDITURES**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
333-0213-513.31-01 MISC PROFESSIONAL SERVICE	17,634	-	17,634	-
333-0213-513.31-02 LEGAL SERVICES	40,268	-	42,278	-
333-0213-513.34-01 MISC CONTRACTUAL SERVICES	118,706	-	118,706	-
333-0213-513.45-00 INSURANCE	-	-	100,385	-
333-0213-513.47-01 MISC PRINTING AND BINDING	4,720	-	4,721	-
333-0213-513.48-00 PROMOTIONAL ACTIVITIES	1,534	-	1,534	-
333-0213-513.51-00 OFFICE SUPPLIES	-	-	100,000	-
333-0213-513.52-01 MISC OPERATING SUPPLIES	-	-	100,000	-
TOTAL MATERIAL SERVICES	-	-	485,258	-
333-0213-513.61-00 LAND	977,466	-	381,271	-
333-0213-513.62-00 BUILDINGS	91,227	-	11,283,927	1,000,000
333-0213-513.64-00 MACHINERY AND EQUIPMENT	-	-	1,296,297	-
TOTAL CAPITAL OUTLAY	1,251,555	-	12,961,495	1,000,000
333-0213-590.99-00 OTHER USES	-	-	76,319	-
TOTAL	1,251,555	-	13,523,072	1,000,000



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ENTERPRISE FUNDS



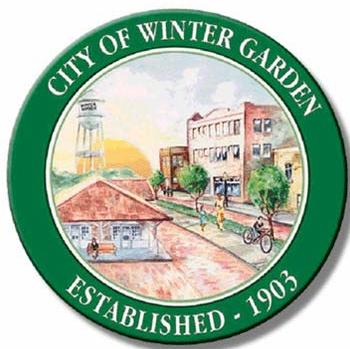
ENTERPRISE FUNDS

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 2007/2008 BUDGET
UTILITIES OPERATING FUND REVENUES**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
<u>WATER DIVISION</u>				
410-2116-329.09-00	19,575	17,193	17,193	11,381
410-2116-331.31-00	(14,850)	-	-	-
410-2116-334.31-00	6,000	-	-	-
410-2116-343.30-00	3,357,292	3,430,748	3,685,888	4,324,715
410-2116-343.30-01	35,785	36,683	36,683	37,783
410-2116-343.31-00	447,540	419,443	433,232	443,533
410-2116-343.32-00	83,556	79,000	79,000	79,000
410-2116-343.33-00	166,531	170,855	182,830	203,892
410-2116-343.50-00	4,001,975	4,283,783	4,341,481	4,981,354
410-2116-343.68-00	53,175	57,899	57,899	59,635
TOTAL SERVICE CHARGES	8,156,579	8,495,604	8,834,206	10,141,293
410-2116-361.10-00	292,914	323,122	372,807	475,254
410-2116-361.30-00	58,662	-	13,587	-
TOTAL INVESTMENTS	351,576	323,122	386,394	475,254
410-2116-362.00-00	-	15,600	15,600	15,600
410-2116-362.11-00	24,900	25,800	25,800	23,100
410-2116-364.00-00	19,956	-	-	-
410-2116-365.00-00	13,008	-	-	-
410-2116-367.00-00	(56,203)	-	-	-
410-2116-369.90-00	17,602	31,213	31,213	28,076
410-2116-369.93-00	51	-	-	-
TOTAL OTHER REVENUES	19,314	72,613	72,613	66,776
TOTAL ADMINISTRATION DIVISION	8,527,469	8,891,339	9,293,213	10,683,323
<u>WASTEWATER DIVISION</u>				
410-2117-366.00-00	25,857	-	-	-
TOTAL UTILITIES OPERATING FUND	8,553,326	8,891,339	9,293,213	10,683,323



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**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
UTILITIES OPERATING FUND
ADMINISTRATIVE DIVISION EXPENSES**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
410-2113-536.12-00 SALARIES	267,225	312,164	312,164	106,332
410-2113-536.14-00 OVERTIME	2,989	-	-	-
410-2113-536.21-00 FICA TAXES	20,865	23,881	23,881	8,134
410-2113-536.22-00 RETIREMENT CONTRIBUTION	37,684	41,666	41,666	22,154
410-2113-536.23-00 EMPLOYEE GROUP INSURANCE	42,646	47,333	47,333	23,755
410-2113-536.24-00 WORKERS COMP INSURANCE	1,712	683	683	270
410-2113-536.25-00 UNEMPLOYMENT COMPENSATION	-	309	309	106
TOTAL PERSONAL SERVICES	373,121	426,036	426,036	160,751
410-2113-536.31-01 PROFESSIONAL SERVICE MISC	-	2,829	2,829	120,500
410-2113-536.31-02 LEGAL	10,488	768	768	1,500
410-2113-536.31-03 INVESTMENT COUNSEL	30,284	30,000	30,000	25,000
410-2113-536.31-06 MEDICAL	157	158	158	200
410-2113-536.32-00 ACCOUNTING AND AUDIT	22,900	15,000	15,000	15,500
410-2113-536.34-01 CONTRACTUAL SVCS MISC	24,382	2,133	5,133	8,000
410-2113-536.34-02 LAWN MAINTENANCE FEES	1,800	1,800	1,800	1,800
410-2113-536.34-06 JANITORIAL	4,019	-	-	-
410-2113-536.34-08 PERSONNEL	2,991	-	-	-
410-2113-536.40-00 TRAVEL	1,250	3,204	3,204	2,100
410-2113-536.41-02 TELEPHONE	7,226	8,282	8,282	6,500
410-2113-536.41-03 RADIO	150	108	108	110
410-2113-536.41-04 INTERNET	1,580	1,327	1,327	1,000
410-2113-536.41-05 POSTAGE	3,574	4,894	4,894	1,000
410-2113-536.43-00 UTILITY SERVICES	8,875	6,693	6,693	7,500
410-2113-536.44-00 RENTALS AND LEASE	7,390	8,565	8,565	7,500
410-2113-536.45-00 GENERAL INSURANCE	3,877	5,763	31,544	31,332
410-2113-536.46-01 REPAIRS/MAINT-MISCELLANEOUS	234	-	-	-
410-2113-536.46-02 REPAIRS/MAINT-EQUIPMENT	2,648	1,593	1,593	500
410-2113-536.46-03 REPAIRS/MAINT-VEHICLES	7,194	6,847	6,847	12,683
410-2113-536.46-05 REPAIRS/MAINT-COMPUTER SOFTWARE	-	1,469	1,469	900
410-2113-536.46-06 REPAIRS/MAINT-COMPUTER HARDWARE	40,941	50,126	50,126	32,540
410-2113-536.46-10 REPAIRS/MAINT-BUILDING	12,838	5,643	5,643	5,158
410-2113-536.47-01 PRINTING & BINDING MISC	3,577	3,273	3,273	1,000
410-2113-536.48-00 ADVERTISING	3,071	4,000	4,000	1,000
410-2113-536.49-01 OT CHARGES & PYMTS MISC	20	-	-	-
410-2113-536.49-02 MANAGEMENT FEES	1,014,629	1,131,541	1,131,541	1,033,231
410-2113-536.49-05 LICENSES & TAXES	20	346	346	350
410-2113-536.49-10 BAD DEBT EXPENSE	102,975	-	-	-
410-2113-536.51-00 OFFICE SUPPLIES	3,607	6,355	6,355	3,000
410-2113-536.52-01 OPERATING SUPPLIES MISC	19,327	30,536	30,536	5,000
410-2113-536.52-03 GASOLINE & OIL	4,162	2,849	2,849	2,800
410-2113-536.52-04 UNIFORMS & ACCESSORIES	1,678	1,296	1,296	1,600
410-2113-536.54-01 DUES & SUBSCRIPTIONS	7,906	1,755	1,755	5,000

410-2113-536.54-02	SEMINARS & COURSES	2,813	2,386	2,386	2,000
410-2113-536.54-03	EDUC ASSIST PROGRAMS REIMBURSE	-	773	773	1,500
	TOTAL MATERIAL SERVICES	1,358,583	1,342,312	1,371,093	1,337,804
410-2113-536.91-01	CONTINGENT EXPENSE	-	400,000	381,000	150,000
410-2113-581.91-00	TRANSFERS	2,755,315	692,094	692,094	-
410-2113-590.90-00	TRANSFER TO FUND BALANCE	-	1,573,154	1,573,154	4,384,723
	TOTAL NON-OPERATING EXPENSES	2,755,315	2,665,248	2,646,248	4,534,723
	TOTAL ADMINISTRATIVE DIVISION	4,487,019	4,433,596	4,443,377	6,033,278

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
UTILITIES OPERATING FUND
WATER DIVISION EXPENSES**

	<u>2006 ACTUAL</u>	<u>2007 ORIGINAL BUDGET</u>	<u>2007 REVISED BUDGET</u>	<u>2008 PROPOSED BUDGET</u>
410-2116-533.12-00 SALARIES REGULAR	185,725	187,420	187,420	196,332
410-2116-533.14-00 OVERTIME	13,094	10,110	10,110	13,885
410-2116-533.21-00 FICA TAXES	14,748	15,111	15,111	16,077
410-2116-533.22-00 RETIREMENT CONTRIBUTION	35,294	34,272	34,272	36,461
410-2116-533.23-00 EMPLOYEE GROUP INSURANCE	33,225	36,037	36,037	36,401
410-2116-533.24-00 WORKERS COMP INSURANCE	5,278	4,334	4,334	5,557
410-2116-533.25-00 UNEMPLOYMENT COMPENSATION	-	198	198	210
TOTAL PERSONAL SERVICES	<u>287,364</u>	<u>287,482</u>	<u>287,482</u>	<u>304,923</u>
410-2116-533.31-01 PROFESSIONAL SERVICE MISC.	30,155	-	-	-
410-2116-533.31-02 LEGAL	5,287	1,910	5,444	3,000
410-2116-533.31-04 ENGINEERING	81,215	49,973	99,973	19,052
410-2116-533.31-06 MEDICAL	12	559	559	100
410-2116-533.34-01 CONTRACTUAL SVCS MISC.	27,315	92,930	92,930	33,000
410-2116-533.34-02 LAWN MAINTENANCE	20,683	15,466	15,466	25,000
410-2116-533.40-00 TRAVEL EXPENSE	1,327	375	375	300
410-2116-533.41-02 TELEPHONE	6,105	8,433	8,433	5,575
410-2116-533.41-03 RADIO	559	372	372	250
410-2116-533.41-04 INTERNET SERVICES	500	-	-	-
410-2116-533.41-05 POSTAGE	3,179	-	-	-
410-2116-533.43-00 UTILITY SERVICES	265,146	148,543	148,543	206,019
410-2116-533.44-00 RENTALS AND LEASES	4,805	3,693	3,693	3,500
410-2116-533.45-00 GENERAL INSURANCE	46,806	94,400	94,400	94,660
410-2116-533.46-01 REPAIRS & MNTC MISC.	6,003	24,713	24,713	10,000
410-2116-533.46-02 EQUIPMENT	45,868	45,137	64,137	32,000
410-2116-533.46-03 VEHICLES	8,840	6,705	6,705	6,545
410-2116-533.46-05 COMPUTER SOFTWARE	430	737	737	737
410-2116-533.46-06 COMPUTER HARDWARE	12,282	14,923	14,923	13,782
410-2116-533.46-10 BUILDING	68,042	42,144	42,144	37,786
410-2116.533.47-01 PRINTING AND BINDING MISC.	3,225	2,976	2,976	1,000
410-2116-533.49-05 LICENSES & TAXES	352	86	86	1,050
410-2116-533.51-00 OFFICE SUPPLIES	3,488	4,579	4,579	1,000
410-2116-533.52-01 OPERATING SUPPLIES MISC.	(11,732)	23,780	23,780	8,000
410-2116-533.52-02 CHEMICALS	42,717	29,427	29,427	54,226
410-2116-533.52-03 GASOLINE & OIL	8,342	3,818	11,818	7,013
410-2116-533.52-04 UNIFORMS & ACCESSORIES	3,032	2,719	2,719	2,719
410-2116-533.54-01 DUES & SUBSCRIPTIONS	20	-	-	-
410-2116-533.54-02 SEMINARS AND COURSES	730	557	557	700
410-2116-533.54-03 OTHER EDUCATIONAL SVCS	1,608	291	291	1,000
TOTAL MATERIAL SERVICES	<u>686,341</u>	<u>619,246</u>	<u>699,780</u>	<u>568,014</u>
410-2116-533.62-00 BUILDING	-	9,000	76,354	-
410-2116-533.64-00 MACHINERY & EQUIPMENT	-	54,000	54,000	-
TOTAL CAPITAL OUTLAY	<u>-</u>	<u>63,000</u>	<u>130,354</u>	<u>-</u>
410-2116-591.93-00 SERVICE DEPOSIT INTEREST	<u>37,523</u>	<u>37,174</u>	<u>37,174</u>	<u>35,142</u>
TOTAL NON-OPERATING EXPENSES	<u>37,523</u>	<u>37,174</u>	<u>37,174</u>	<u>35,142</u>
TOTAL WATER DIVISION	<u>1,011,228</u>	<u>1,006,902</u>	<u>1,154,790</u>	<u>908,079</u>

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
UTILITIES OPERATING FUND
WASTEWATER DIVISION EXPENSES**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
410-2117-535.12-00 SALARIES REGULAR	278,588	291,643	291,643	284,659
410-2117-535.14-00 SALARIES OVERTIME 1.5	22,823	17,822	17,822	18,373
410-2117-535.21-00 FICA TAXES	21,515	23,674	23,674	23,175
410-2117-535.22-00 RETIREMENT CONTRIBUTION	53,491	53,692	53,692	52,561
410-2117-535.23-00 EMPLOYEE GROUP INSURANCE	58,458	65,587	65,587	66,311
410-2117-535.24-00 WORKERS COMP INSURANCE	5,345	4,585	4,585	5,960
410-2117-535.25-00 UNEMPLOYMENT COMPENSATION	-	298	298	303
TOTAL PERSONAL SERVICES	440,220	457,301	457,301	451,342
410-2117-535.31-04 ENGINEERING	101,884	54,981	154,981	25,874
410-2117-535.31-06 MEDICAL	12	511	511	120
410-2117-535.34-01 CONTRACTUAL SVCS MISC.	191,931	192,934	231,934	468,655
410-2117-535.34-02 LAWN MAINTENANCE	19,740	14,614	39,614	25,000
410-2117-535.40-00 TRAVEL EXPENSES	2,179	1,550	1,550	1,200
410-2117-535.41-02 TELEPHONE	6,021	8,868	8,868	5,900
410-2117-535.41-03 RADIO	559	374	374	283
410-2117-535.41-04 INTERNET	720	396	396	600
410-2117-535.41-05 POSTAGE	124	213	213	250
410-2117-535.43-00 UTILITY SERVICES	366,729	260,962	260,962	369,892
410-2117-535.44-00 RENTALS & LEASES	6,570	5,290	5,290	4,000
410-2117-535.45-00 GENERAL INSURANCE	155,136	234,001	234,001	216,068
410-2117-535.46-01 REPAIRS & MNTC MISC.	59,581	21,214	21,214	35,000
410-2117-535.46-02 EQUIPMENT	9,195	4,138	21,138	60,000
410-2117-535.46-03 VEHICLES	6,394	5,267	5,267	5,141
410-2117-535.46-05 COMPUTER SOFTWARE	1,620	4,106	4,106	1,000
410-2117-535.46-06 COMPUTER HARDWARE	8,835	10,035	10,035	9,274
410-2117-535.46-10 BUILDING	36,446	32,778	32,778	29,389
410-2117-535.48-00 PROMOTIONAL ACTIVITIES	889	-	-	-
410-2117-535.49-01 MISCELLANEOUS CHARGES	1,116	-	-	-
410-2117-535.49-05 LICENSES & TAXES	1,595	2,357	2,357	1,000
410-2117-535.51-00 OFFICE SUPPLIES	2,378	1,291	1,291	1,291
410-2117-535.52-01 OPERATING SUPPLIES MISC.	17,647	18,268	18,268	14,065
410-2117-535.52-02 CHEMICALS	123,367	100,501	100,501	102,291
410-2117-535.52-03 GASOLINE & OIL	10,197	6,939	6,939	5,900
410-2117-535.52-04 UNIFORMS & ACCESSORIES	4,860	4,135	4,135	4,135
410-2117-535.52-05 LABORATORY SUPPLIES	13,689	7,281	7,281	7,281
410-2117-535.54-01 DUES & SUBSCRIPTIONS	130	-	-	-
410-2117-535.54-02 SEMINARS & COURSES	1,740	943	943	1,000
TOTAL MATERIAL SERVICES	1,151,284	993,947	1,174,947	1,394,609
410-2117-535.64-00 MACHINERY & EQUIPMENT	-	14,105	14,105	-
TOTAL CAPITAL OUTLAY	-	14,105	14,105	-
TOTAL WASTEWATER	1,591,504	1,465,353	1,646,353	1,845,951

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
UTILITIES OPERATING FUND
DISTRIBUTION DIVISION EXPENSES**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
410-2126-533.12-00 SALARIES REGULAR	192,929	250,400	250,400	274,302
410-2126-533.14-00 SALARIES OVERTIME 1.5	11,472	11,396	11,396	12,711
410-2126-533.21-00 FICA TAXES	14,532	20,027	20,027	21,952
410-2126-533.22-00 RETIREMENT CONTRIBUTION	36,150	45,422	45,422	49,786
410-2126-533.23-00 EMPLOYEE GROUP INSURANCE	53,819	86,127	86,127	90,266
410-2126-533.24-00 WORKERS COMP INSURANCE	5,076	6,905	6,905	7,588
410-2126-533.25-00 UNEMPLOYMENT COMPENSATION	-	262	262	287
TOTAL PERSONAL SERVICES	<u>313,978</u>	<u>420,539</u>	<u>420,539</u>	<u>456,892</u>
410-2126-533.31-01 PROFESSIONAL SERVICE MISC.	32,207	-	-	-
410-2126-533.31-04 ENGINEERING	96,077	97,907	117,855	23,909
410-2126-533.31-06 MEDICAL	431	391	391	630
410-2126-533.34-01 CONTRACTUAL SVCS MISC.	308,183	8,379	8,379	6,000
410-2126-533.40-00 TRAVEL EXPENSE	2,431	1,238	1,238	1,598
410-2126-533.41-02 TELEPHONE	1,710	5,652	5,652	2,132
410-2126-533.41-03 RADIO	751	453	453	370
410-2126-533.41-04 INTERNET	720	629	629	630
410-2126-533.41-05 POSTAGE	918	-	-	-
410-2126-533.44-00 RENTALS AND LEASES	-	646	646	500
410-2126-533.45-00 GENERAL INSURANCE	3,511	17,352	17,352	19,546
410-2126-533.46-01 REPAIR/MAINT SVC	392	-	-	-
410-2126-533.46-02 EQUIPMENT	4,438	7,162	7,162	3,000
410-2126-533.46-03 VEHICLES	18,774	10,516	10,516	20,264
410-2126-533.46-05 COMPUTER SOFTWARE	-	1,029	1,029	-
410-2126-533.46-06 COMPUTER HARDWARE	12,402	15,060	15,060	13,919
410-2126-533.46-07 UTILITY LINE	79,910	26,424	26,424	100,000
410-2126-533.47-01 PRINTING & BINDING	370	-	-	-
410-2126-533.49-01 MISCELLANEOUS OTHER CHARGES	648	-	-	-
410-2126-533.49-05 LICENSES/TAXES/CERTIFICATIONS	52	-	-	-
410-2126-533.51-00 OFFICE SUPPLIES	750	1,303	1,303	923
410-2126-533.52-01 OPERATING SUPPLIES MISC.	1,196,488	496,010	496,010	175,000
410-2126-533.52-03 GASOLINE & OIL	18,895	15,651	15,651	15,269
410-2126-533.52-04 UNIFORMS & ACCESSORIES	4,890	3,494	3,494	3,876
410-2126-533.54-01 DUES & SUBSCRIPTIONS	150	-	-	-
410-2126-533.54-02 SEMINARS & COURSES	1,655	1,824	1,824	1,000
TOTAL MATERIAL SERVICES	<u>1,786,753</u>	<u>711,120</u>	<u>731,068</u>	<u>388,566</u>
410-2126-533.64-00 MACHINERY & EQUIPMENT	-	9,882	9,882	-
TOTAL CAPITAL OUTLAY	-	9,882	9,882	-
TOTAL DISTRIBUTION DIVISION	<u>2,100,731</u>	<u>1,141,541</u>	<u>1,161,489</u>	<u>845,458</u>

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
UTILITIES OPERATING FUND
COLLECTION DIVISION EXPENSES**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
410-2127-535.12-00 SALARIES REGULAR	211,769	249,225	249,225	244,204
410-2127-535.14-00 SALARIES OVERTIME 1.5	22,260	11,409	11,409	9,683
410-2127-535.21-00 FICA TAXES	17,048	19,938	19,938	19,419
410-2127-535.22-00 RETIREMENT CONTRIBUTION	41,942	45,220	45,220	46,047
410-2127-535.23-00 EMPLOYEE GROUP INSURANCE	56,126	71,987	71,987	62,436
410-2127-535.24-00 WORKERS COMP INSURANCE	3,990	4,015	4,015	4,994
410-2127-535.25-00 UNEMPLOYMENT COMPENSATION	-	261	261	254
TOTAL PERSONAL SERVICES	353,135	402,055	402,055	387,037
410-2127-535.31-01 PROFESSIONAL SERVICE MISC.	32,207	-	-	-
410-2127-535.31-02 LEGAL	175	643	643	-
410-2127-535.31-04 ENGINEERING	96,077	97,907	117,855	23,909
410-2127-535.31-06 MEDICAL	84	561	561	1,200
410-2127-535.34-01 CONTRACTUAL SVCS MISC.	14,920	10,049	10,049	5,500
410-2127-535.34-02 LAWN MAINTENANCE	900	900	900	3,000
410-2127-535.40-00 TRAVEL EXPENSES	3,415	1,522	1,522	1,000
410-2127-535.41-02 TELEPHONE	26,300	20,520	20,520	25,000
410-2127-535.41-03 RADIO	687	425	425	250
410-2127-535.41-04 INTERNET SERVICES	1,581	600	600	-
410-2127-535.43-00 UTILITY SERVICES	66,839	24,830	24,830	62,834
410-2127-535.44-00 RENTALS AND LEASES	5,400	6,423	6,423	1,000
410-2127-535.45-00 GENERAL INSURANCE	39,282	62,679	62,679	66,212
410-2127-535.46-01 REPAIRS & MNTC MISC.	10,701	1,289	1,289	4,500
410-2127-535.46-02 EQUIPMENT	6,000	7,906	7,906	3,739
410-2127-535.46-03 VEHICLES	62,574	36,390	36,390	60,000
410-2127-535.46-04 LIFT STATIONS	37,413	49,066	49,066	80,000
410-2127-535.46-06 COMPUTER HARDWARE	8,188	10,086	10,086	9,325
410-2127-535.46-07 UTILITY LINE	16,243	27,171	27,171	27,171
410-2127-535.46-10 BUILDING	4,379	4,683	4,683	4,198
410-2127-535.47-01 PRINTING & BINDING	-	610	610	250
410-2127-535.49-01 MISCELLANEOUS CHGS.	1,627	-	-	-
410-2127-535.49-05 LICENSES & TAXES	314	171	171	-
410-2127-535.51-00 OFFICE SUPPLIES	89	684	684	300
410-2127-535.52-01 OPERATING SUPPLIES MISC.	27,855	8,925	10,025	14,000
410-2127-535.52-03 GASOLINE & OIL	39,473	24,429	24,429	24,429
410-2127-535.52-04 UNIFORMS & ACCESSORIES	4,379	3,975	3,975	3,975
410-2127-535.54-01 DUES AND SUBSCRIPTIONS	380	-	-	-
410-2127-535.54-02 SEMINARS & COURSES	1,065	1,000	1,000	1,000
TOTAL MATERIAL SERVICES	508,547	403,444	424,492	422,792
410-2127-535.64-00 MACHINERY & EQUIPMENT	-	38,448	60,657	-
TOTAL CAPITAL OUTLAY	-	38,448	60,657	-
TOTAL COLLECTION DIVISION	861,682	843,947	887,204	809,829

**CITY OF WINTER GARDEN
 FY 2007/2008 BUDGET
 UTILITIES OPERATING FUND
 ENVIRONMENTAL SERVICES DIVISION EXPENSES**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
410-2132-537.12-00 SALARIES REGULAR	-	-	-	142,694
410-2132-537.14-00 SALARIES OVERTIME 1.5	-	-	-	1,304
410-2132-537.21-00 FICA TAXES	-	-	-	11,015
410-2132-537.22-00 RETIREMENT CONTRIBUTION	-	-	-	26,063
410-2132-537.23-00 EMPLOYEE GROUP INSURANCE	-	-	-	22,185
410-2132-537.24-00 WORKERS COMP INSURANCE	-	-	-	366
410-2132-537.25-00 UNEMPLOYMENT COMPENSATION	-	-	-	144
TOTAL PERSONAL SERVICES	-	-	-	203,771
410-2132-537.31-06 MEDICAL	-	-	-	200
410-2132-537.34-01 CONTRACTUAL SVCS MISC.	-	-	-	5,000
410-2132-537.40-00 TRAVEL EXPENSES	-	-	-	750
410-2132-53.41-05 POSTAGE	-	-	-	3,500
410-2132-537.46-03 VEHICLES	-	-	-	2,000
410-2132-537.46-05 COMPUTER SOFTWARE	-	-	-	1,000
410-2132-537.46-06 COMPUTER HARDWARE	-	-	-	15,482
410-2132-537.47-01 PRINTING & BINDING	-	-	-	2,500
410-2132-537.48-00 PROMOTIONAL ACTIVITIES	-	-	-	500
410-2132-537.49-05 LICENSES & TAXES	-	-	-	300
410-2132-537.51-00 OFFICE SUPPLIES	-	-	-	2,500
410-2132-537.52-03 GASOLINE & OIL	-	-	-	1,200
410-2132-537.52-04 UNIFORMS & ACCESSORIES	-	-	-	825
410-2132-537.54-01 DUES AND SUBSCRIPTIONS	-	-	-	300
410-2132-537.54-02 SEMINARS & COURSES	-	-	-	900
TOTAL MATERIAL SERVICES	-	-	-	36,957
TOTAL ENVIRONMENTAL SERVICES DIVISION	-	-	-	240,728

**CITY OF WINTER GARDEN
 FY 2007/2008 BUDGET
 UTILITIES OPERATING FUND EXPENSES
 DEPRECIATION**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
410-2190-536.59-01 DEPRECIATION BUILDING	110,526	-	-	-
410-2190-536.59-02 DEPRECIATION IMPROVEMENTS	1,426,143	-	-	-
410-2190-536.59-03 DEPRECIATION EQUIPMENT	182,455	-	-	-
TOTAL MATERIAL SERVICES	1,719,124	-	-	-
TOTAL DEPRECIATION	1,719,124	-	-	-
TOTAL UTILITIES OPERATING FUND	11,771,288	8,891,339	9,293,213	10,683,323

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
UTILITIES IMPACT FEES FUND REVENUES**

	<u>2006 ACTUAL</u>	<u>2007 ORIGINAL BUDGET</u>	<u>2007 REVISED BUDGET</u>	<u>2008 PROPOSED BUDGET</u>
411-2116-361.10-00 INTEREST	916,347	1,032,933	1,110,510	1,138,478
411-2116-361.30-00 INCR (DECR) IN FV OF INVST	225,978	-	72,314	-
411-2116-367.00-00 GAIN ON SALE OF INVEST	(185,593)	-	-	-
TOTAL INVESTMENTS	956,732	1,032,933	1,182,824	1,138,478
411-2116-363.23-01 IMPACT FEES-WATER SERVICE	1,397,439	2,900,000	2,900,000	1,600,000
411-2116-363.23-02 IMPACT FEES-WASTEWATER SERVICE	2,519,810	4,421,000	4,359,015	2,500,000
411-2116-366.00-00 CONTRIBUTIONS	157,736	-	-	-
TOTAL MISCELLANEOUS REVENUES	4,074,985	7,321,000	7,259,015	4,100,000
411-2116-389.99-17 USE OF FUND BALANCE-WASTEWATER	-	-	509,238	6,688,239
TOTAL NON-OPERATING REVENUES	-	-	509,238	6,688,239
411-2117-366.00-00 CONTRIBUTIONS	86,864	-	-	-
TOTAL UTILITIES IMPACT FEES FUND	5,118,581	8,353,933	8,951,077	11,926,717

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
UTILITIES IMPACT FEE FUND EXPENSES**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
<u>WATER DIVISION</u>				
411-2116-533.63-00 IMPROV OTHER THAN BUILDING	-	-	16,973	-
TOTAL CAPITAL OUTLAY	-	-	16,973	-
411-2116-517.72-00 INTEREST	52,242	50,860	50,860	48,586
TOTAL DEBT SERVICE	52,242	50,860	50,860	48,586
411-2116-590.90-00 TRANSFER TO FUND BALANCE	-	2,772,824	2,613,665	1,493,614
TOTAL NON-OPERATING EXPENSES	-	2,772,824	2,613,665	1,493,614
TOTAL WATER DIVISION	52,242	2,823,684	2,681,498	1,542,200
<u>WASTEWATER DIVISION</u>				
411-2117-535.63-00 IMPROV OTHER THAN BUILDING	-	2,542,800	2,605,706	4,345,850
TOTAL CAPITAL OUTLAY	-	2,542,800	2,605,706	4,345,850
411-2117-517.72-00 INTEREST	331,246	351,042	351,042	306,367
TOTAL DEBT SERVICE	331,246	351,042	351,042	306,367
411-2117-590.90-00 TRANSFER TO FUND BALANCE	-	1,017,791	-	-
TOTAL NON-OPERATING EXPENSE	-	1,017,791	-	-
TOTAL WASTEWATER DIVISION	331,246	3,911,633	2,956,748	4,652,217
<u>DISTRIBUTION DIVISION</u>				
411-2126-533.63-00 IMPROV OTHER THAN BUILDING	-	76,316	243,502	57,800
TOTAL CAPITAL OUTLAY	-	76,316	243,502	57,800
TOTAL DISTRIBUTION DIVISION	-	76,316	243,502	57,800
<u>COLLECTION DIVISION</u>				
411-2127-535.49-10 BAD DEBT EXPENSE	5,398	-	-	-
411-2127-535.63-00 IMPROV OTHER THAN BUILDING	-	1,542,300	3,069,329	5,674,500
TOTAL CAPITAL OUTLAY	5,398	1,542,300	3,069,329	5,674,500
TOTAL COLLECTION DIVISION	5,398	1,542,300	3,069,329	5,674,500
TOTAL UTILITIES IMPACT FEES FUND	388,886	8,353,933	8,951,077	11,926,717

**CITY OF WINTER GARDEN
 FY 2007/2008 BUDGET
 UTILITIES RENEWAL AND REPLACEMENT FUND REVENUES**

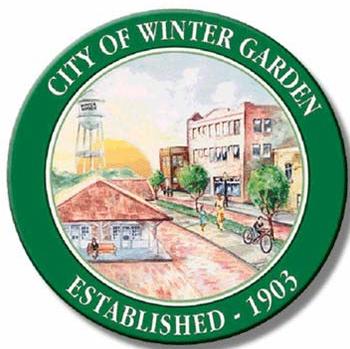
	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
412-2116-361.10-00 INTEREST	62,290	87,069	87,069	59,529
TOTAL INVESTMENTS	62,290	87,069	87,069	59,529
412-2116-381.41-00 TRANSFER-FROM UTIL OPERATING FUND	1,451,081	692,094	692,094	-
412-2116-389.99-99 USE OF FUND BALANCE	-	-	216,377	659,800
TOTAL NON-OPERATING REVENUES	1,451,081	692,094	908,471	659,800
TOTAL UTILITIES RENEWAL AND REPLACEMENT FUND	<u>1,513,371</u>	<u>779,163</u>	<u>995,540</u>	<u>719,329</u>

**CITY OF WINTER GARDEN
 FY 2007/2008 BUDGET
 UTILITIES RENEWAL AND REPLACEMENT FUND EXPENSES**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
<u>WATER DIVISION</u>				
412-2116-533.63-00 IMPROV OTHER THAN BUILDING	-	-	-	138,229
TOTAL CAPITAL OUTLAY	-	-	-	138,229
TOTAL WATER DIVISION	-	-	-	138,229
<u>WASTEWATER DIVISION</u>				
412-2117-535.63-00 IMPROV OTHER THAN BUILDING	-	25,000	25,000	-
TOTAL CAPITAL OUTLAY	-	25,000	25,000	-
TOTAL WASTEWATER DIVISION	-	25,000	25,000	-
<u>DISTRIBUTION DIVISION</u>				
412-2126-533.63-00 IMPROV OTHER THAN BUILDING	-	122,000	134,885	47,000
TOTAL CAPITAL OUTLAY	-	122,000	134,885	47,000
TOTAL DISTRIBUTION DIVISION	-	122,000	134,885	47,000
<u>COLLECTION DIVISION</u>				
412-2127-535.63-00 IMPROV OTHER THAN BUILDING	-	632,163	835,655	534,100
TOTAL CAPITAL OUTLAY	-	632,163	835,655	534,100
TOTAL COLLECTION DIVISION	-	632,163	835,655	534,100
TOTAL UTILITIES RENEWAL & REPLACEMENT FUND	-	779,163	995,540	719,329

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
STORMWATER OPERATING FUND REVENUES**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
420-2618-343.90-01 STORMWATER	855,282	872,357	990,424	1,107,341
420-2618-343.90-02 TV UTILITY LINES	-	-	19,381	-
TOTAL SERVICE CHARGE	855,282	872,357	1,009,805	1,107,341
420-2618-361.10-00 INTEREST	16,857	16,055	20,834	27,738
TOTAL INVESTMENTS	16,857	16,055	20,834	27,738
420-2618-366.00-00 CONTRIBUTIONS	-	500,000	500,000	-
TOTAL OTHER REVENUES	-	500,000	500,000	-
420-2618-389.99-99 USE OF FUND BALANCE	-	79,684	436,650	382,257
TOTAL NON-OPERATING REVENUES	-	79,684	436,650	382,257
TOTAL STORMWATER OPERATING FUND	872,139	1,468,096	1,967,289	1,517,336



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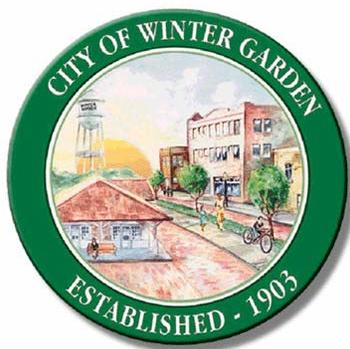
**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
STORMWATER OPERATING FUND EXPENSES**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
420-2618-517.72-00 INTEREST	582	-	-	2,429
420-2618-538.12-00 SALARIES REGULAR	166,254	186,178	186,178	206,317
420-2618-538.14-00 SALARIES OVERTIME 1.5	7,346	3,182	8,182	4,494
420-2618-538.21-00 FICA TAXES	12,349	14,486	14,486	16,125
420-2618-538.22-00 RETIREMENT CONTRIBUTION	29,836	34,274	34,274	38,237
420-2618-538.23-00 EMPLOYEE GROUP INSURANCE	31,456	35,439	35,439	43,740
420-2618-538.24-00 WORKERS COMP INSURANCE	9,051	9,881	9,881	11,683
420-2618-538.25-00 UNEMPLOYMENT COMPENSATION	-	179	179	211
TOTAL PERSONAL SERVICES	256,874	283,619	288,619	320,807
420-2618-538.31-02 LEGAL	-	2,200	2,200	-
420-2618-538.31-04 ENGINEERING	4,830	15,000	15,000	5,000
420-2618-538.31-06 MEDICAL	133	200	200	200
420-2618-538.32-00 ACCOUNTING AND AUDIT	2,363	6,000	6,000	5,300
420-2618-538.34-01 CONTRACTUAL SVCS MISC.	4,345	5,000	5,000	3,000
420-2618-538.34-12 TIPPING FEES	6,866	15,000	15,000	7,500
420-2618-538.40-00 TRAVEL	1,354	1,000	1,000	-
420-2618-538.41-01 COMMUNICATE/POSTAGE MISC.	-	200	200	-
420-2618-538.41-02 TELEPHONE SERVICES	338	900	900	600
420-2618-538.41-03 RADIO	132	225	225	200
420-2618-538.43-00 WATER/SEWER UTILITIES	3,124	5,000	5,000	3,000
420-2618-538.45-00 GENERAL INSURANCE	11,237	24,083	24,083	26,351
420-2618-538.46-01 REPAIRS & MAINTENANCE MISC.	850	8,000	8,000	1,000
420-2618-538.46-02 REPAIRS/MAINT-EQUIPMENT	42,401	30,000	30,000	24,000
420-2618-538.46-03 REPAIRS/MAINT-VEHICLES	17,401	24,465	24,465	19,654
420-2618-538.46-05 REPAIRS/MAINT-COMPUTER SOFTWARE	-	5,000	5,000	2,000
420-2618-538.46-06 REPAIRS/MAINT-COMPUTER HARDWARE	4,094	4,974	4,974	4,594
420-2618-538.46-07 REPAIRS/MAINT-UTILITY LINES	-	5,000	5,000	2,000
420-2618-538.46-10 REPAIRS/MAINT-BUILDINGS	95	-	-	-
420-2618-538.47-01 MISCELLANEOUS PRINTING & BINDING	26	4,500	4,500	-
420-2618-538.48-00 PROMOTIONAL ACTIVITIES	1,224	3,000	3,000	-
420-2618-538.49-01 OT CHARGES & PAYMENTS MISC.	-	200	200	10
420-2618-538.49-02 MANAGEMENT FEES	95,091	123,356	123,356	131,241
420-2618-538.49-05 LICENSES & TAXES	156	500	500	500
420-2618-538.49-10 BAD DEBT EXPENSE	1,875	-	-	-
420-2618-538.51-00 OFFICE SUPPLIES	279	1,500	1,500	500
420-2618-538.52-01 OPERATING SUPPLIES MISC.	7,322	6,000	6,000	10,000
420-2618-538.52-02 CHEMICALS	1,050	1,100	1,100	500
420-2618-538.52-03 GASOLINE & OIL	11,328	12,500	12,500	12,000
420-2618-538.52-04 UNIFORMS	1,124	1,800	1,800	1,800
420-2618-538.54-01 MEMBERSHIP DUES	65	500	500	1,000
420-2618-538.54-02 SEMINARS AND COURSES	75	2,000	2,000	1,000
TOTAL MATERIAL SERVICES	219,178	309,203	309,203	262,950

420-2618-538.63-00	CAPITAL IMPROVEMENTS	-	875,274	1,287,590	931,150
420-2618-538.64-00	MACHINERY AND EQUIPMENT	-	-	81,877	-
	TOTAL CAPITAL OUTLAY	-	875,274	1,369,467	931,150
420-2618-517.72-00	INTEREST	-	-	-	2,429
420-2690-538.59-02	DEPRECIATION IMPROVEMENTS	136,979	-	-	-
420-2690-538.59-03	DEPRECIATION EQUIPMENT	28,090	-	-	-
	TOTAL DEPRECIATION	165,069	-	-	-
	TOTAL STORMWATER OPERATING FUND	641,121	1,468,096	1,967,289	1,517,336

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
SOLID WASTE OPERATING FUND REVENUES**

	<u>2006 ACTUAL</u>	<u>2007 ORIGINAL BUDGET</u>	<u>2007 REVISED BUDGET</u>	<u>2008 PROPOSED BUDGET</u>
430-3134-331.34-00	32,109	-	-	-
TOTAL INTERGOVERNMENTAL	32,109	-	-	-
430-3134-343.41-01	1,936,878	1,976,068	1,976,068	2,300,803
430-3134-343.41-02	870,074	852,754	852,754	1,146,676
430-3134-343.41-03	56,020	70,000	70,000	76,050
430-3134-343.41-04	2,783	3,000	3,000	2,356
430-3134-343.42-01	49	15	15	28
430-3134-343.42-02	15	37	37	-
430-3134-343.42-03	59,500	80,000	80,000	75,000
TOTAL SERVICE CHARGES	2,925,319	2,981,874	2,981,874	3,600,913
430-3134-361.10-00	6,152	6,651	6,651	-
TOTAL INVESTMENTS	6,152	6,651	6,651	-
430-3134-384.00-00	-	587,801	587,801	-
TOTAL NON-OPERATING REVENUES	-	587,801	587,801	-
TOTAL SOLID WASTE OPERATING FUND REVENUES	<u>2,963,580</u>	<u>3,576,326</u>	<u>3,576,326</u>	<u>3,600,913</u>



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**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
SOLID WASTE OPERATING FUND
SANITATION DIVISION EXPENSES**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
430-3134-534.12-00 SALARIES REGULAR	415,493	534,317	534,317	565,821
430-3134-534.13-00	1,529	-	-	-
430-3134-534.14-00 SALARIES OVERTIME 1.5	22,215	18,852	68,852	38,000
430-3134-534.21-00 FICA TAXES	32,272	42,317	42,317	46,309
430-3134-534.22-00 RETIREMENT CONTRIBUTION	76,150	94,051	94,051	109,809
430-3134-534.23-00 EMPLOYEE GROUP INSURANCE	88,850	127,486	127,486	144,743
430-3134-534.24-00 WORKERS COMP INSURANCE	39,321	42,232	42,232	60,889
430-3134-534.25-00 UNEMPLOYMENT COMPENSATION	56	554	554	605
TOTAL PERSONAL SERVICES	675,886	859,809	909,809	966,176
430-3134-534.31-01 PROFESSIONAL SERVICE MISC.	21,557	1,500	1,500	1,500
430-3134-534.31-02 LEGAL	1,035	75	75	75
430-3134-534.31-06 MEDICAL	1,550	1,500	1,500	3,000
430-3134-534.32-00 ACCOUNTING AND AUDIT	3,115	4,000	4,000	3,000
430-3134-534.34-01 CONTRACTUAL SVCS MISC.	4,525	1,500	1,500	6,480
430-3134-534.34-05 COMPUTER TRAINING	-	400	400	400
430-3134-534.34-06 JANITORIAL	1,345	-	-	-
430-3134-534.34-08 PERSONNEL	40,921	30,000	30,000	65,000
430-3134-534.34-09 SOLID WASTE COLLECTION	671,820	156,000	156,000	-
430-3134-534.34-12 TIPPING FEES	438,198	407,160	407,160	736,500
430-3134-534.40-00 TRAVEL EXPENSES	-	300	300	-
430-3134-534.41-01 COMMUNICATE/POSTAGE MISC.	-	200	200	200
430-3134-534.41-02 TELEPHONE	2,454	3,800	3,800	3,800
430-3134-534.41-03 RADIO	120	200	200	200
430-3134-534.41-04 INTERNET SERVICES	556	-	-	-
430-3134-534.41-05 POSTAGE	3	-	-	-
430-3134-534.43-00 UTILITIES	2,371	3,000	3,000	3,000
430-3134-534.44-00 RENTALS & LEASES	-	5,760	5,760	45,600
430-3134-534.45-00 GENERAL INSURANCE	22,208	31,135	31,135	39,422
430-3134-534.46-02 EQUIPMENT	5,836	10,000	10,000	3,000
430-3134-534.46-03 VEHICLES	211,881	197,625	197,625	223,625
430-3134-534.46-05 COMPUTER SOFTWARE	-	200	200	-
430-3134-534.46-06 COMPUTER HARDWARE	4,094	5,474	5,474	5,094
430-3134-534.46-10 BUILDING	8,958	8,183	8,183	7,698
430-3134-534.47-01 PRINTING & BINDING MISC.	1,184	1,000	1,000	1,000
430-3134-534.47-02 RECORDS MANAGEMENT	-	350	350	-
430-3134-534.48-00 ADVERTISING	-	1,000	1,000	1,100
430-3134-534.49-01 OT CHARGES & PYMTS MISC.	-	350	350	350
430-3134-534.49-02 MANAGEMENT FEES	389,876	475,837	475,837	491,805
430-3134-534.49-05 LICENSES & TAXES	102	200	200	200
430-3134-534.49-10 BAD DEBT EXPENSE	4,812	-	-	-
430-3134-534.51-00 OFFICE SUPPLIES	520	-	-	-
430-3134-534.52-01 OPERATING SUPPLIES MISC.	86,940	308,000	308,000	103,000

430-3134-534.52-02	CHEMICALS	901	-	-	4,173
430-3134-534.52-03	GAS & OIL	96,695	157,800	117,800	157,800
430-3134-534.52-04	UNIFORMS AND ACCESSORIES	8,160	11,290	11,290	16,000
430-3134-534.54-01	DUES & SUBSCRIPTIONS	-	50	50	-
430-3134-534.54-02	SEMINARS AND COURSES	-	300	300	300
430-3134-534.54-03	EDUCATION REIMBURSEMENT	372	600	600	600
	TOTAL MATERIAL SERVICES	2,032,109	1,824,789	1,784,789	1,923,922
430-3134-534.64-00	MACHINERY & EQUIPMENT	-	808,000	808,000	13,414
	TOTAL CAPITAL OUTLAY	-	808,000	808,000	13,414
430-3134-590.90-00	TRANSFER TO FUND BALANCE	-	-	-	672,598
	TOTAL NON-OPERATING EXPENSE	-	-	-	672,598
	TOTAL SANITATION DIVISION	2,707,995	3,492,598	3,502,598	3,576,110

**CITY OF WINTER GARDEN
 FY 2007/2008 BUDGET
 SOLID WASTE OPERATING FUND
 RECYCLING DIVISION EXPENSES**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
430-3136-534.34-13 CURB-SIDE RECYCLE	211,653	58,800	58,800	-
430-3136-534.45-00 GENERAL INSURANCE	266	358	358	356
430-3136-534.46-03 VEHICLES	1,866	1,970	1,970	1,947
430-3136-534.47-01 PRINTING & BINDING	339	400	400	-
430-3136-534.49-01 OT CHARGES & PYMTS MISC.	-	200	200	-
430-3136-534.52-01 OPERATING SUPPLIES MISC.	9,150	12,000	12,000	5,500
430-3136-534.52-03 GASOLINE & OIL	-	10,000	-	17,000
TOTAL MATERIAL SERVICES	223,274	83,728	73,728	24,803
TOTAL RECYCLING DIVISION	223,274	83,728	73,728	24,803

**CITY OF WINTER GARDEN
 FY 2007/2008 BUDGET
 SOLID WASTE OPERATING FUND EXPENSES
 DEPRECIATION**

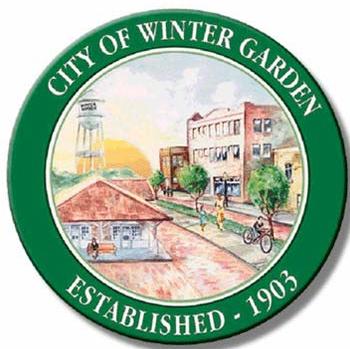
	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
430-3190-534.59-91 DEPRECIATION BUILDING	30,911	-	-	-
430-3190-534.59-92 DEPRECIATION IMPROVEMENTS	13,468	-	-	-
430-3190-534.59-93 DEPRECIATION EQUIPMENT	164,689	-	-	-
TOTAL MATERIAL SERVICES	209,068	-	-	-
TOTAL DEPRECIATION	209,068	-	-	-
TOTAL SOLID WASTE OPERATING FUND	3,140,337	3,576,326	3,576,326	3,600,913

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
TRAILER CITY FUND REVENUES**

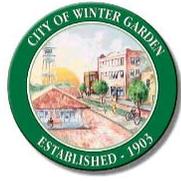
	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
450-3657-361.10-00 INVESTMENTS	4,739	6,725	6,725	6,989
TOTAL INVESTMENTS	4,739	6,725	6,725	6,989
450-3657-362.45-00 RENTALS	186,558	201,608	201,608	213,756
TOTAL SERVICE CHARGES	186,558	201,608	201,608	213,756
450-3657-364.00-00 DISPOSITION/FIXED ASSETS	200	-	-	-
450-3657-369.90-00 OTHER MISC REVENUES	(3,738)	-	-	200
450-3657-369.91-00 COIN LAUNDRY SERVICE	3,560	4,029	4,029	3,504
TOTAL OTHER REVENUES	22	4,029	4,029	3,704
450-3657-389.99-99 USE OF FUND BALANCE	-	9,400	19,904	85,800
TOTAL NON-OPERATING REVENUES	-	9,400	19,904	85,800
TOTAL TRAILER CITY FUND	191,319	221,762	232,266	310,249

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
TRAILER CITY FUND EXPENSES**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
450-3657-539.12-00 SALARIES REGULAR	74,920	61,369	61,369	66,172
450-3657-539.13-00 OTHER SALARIES & WAGES	4,812	996	-	-
450-3657-539.14-00 OVERTIME	415	-	-	1,455
450-3657-539.21-00 FICA TAXES	6,108	4,771	4,771	5,173
450-3657-539.22-00 RETIREMENT CONTRIBUTION	10,997	10,648	10,648	12,266
450-3657-539.23-00 EMPLOYEE GROUP INSURANCE	12,573	10,648	10,648	12,632
450-3657-539.24-00 WORKERS COMP INSURANCE	2,566	2,200	2,200	2,839
450-3657-539.25-00 UNEMPLOYMENT COMPENSATION	-	62	62	68
TOTAL PERSONAL EXPENSES	112,391	90,694	89,698	100,605
450-3657-539.31-01 PROFESSIONAL SERVICE MISC.	-	500	500	500
450-3657-539.31-02 LEGAL	983	2,000	2,000	2,000
450-3657-539.31-06 MEDICAL	12	-	-	-
450-3657-539.32-00 ACCOUNTING AND AUDIT	1,825	2,000	2,000	1,800
450-3657-539.34-01 CONTRACTUAL SVCS MISC.	5,782	5,000	15,000	15,000
450-3657-539.34-02 LAWN MAINTENANCE	130	-	-	-
450-3657-539.41-02 TELEPHONE	2,123	1,500	1,500	1,500
450-3657-539.41-04 INTERNET	912	-	-	-
450-3657-539.43-00 UTILITY SERVICES	8,085	6,000	6,000	6,000
450-3657-539.45-00 GENERAL INSURANCE	1,777	2,366	2,366	2,295
450-3657-539.46-02 REPAIRS/MAINT-EQUIPMENT	674	1,000	2,500	1,000
450-3657-539.46-03 REPAIRS/MAINT-VEHICLES	1,506	1,203	1,203	1,174
450-3657-539.46-06 REPAIRS/MAINT-HARDWARE	4,094	4,974	4,974	4,594
450-3657-539.46-10 REPAIRS/MAINT-BUILDING	510	5,000	5,000	5,000
450-3657-539.49-01 MISCELLANEOUS OTHER CHARGES	407	5,000	5,000	5,000
450-3657-539.49-02 MANAGEMENT FEES	22,679	25,125	25,125	14,881
450-3657-539.49-05 LICENSES & TAXES	35,397	35,000	35,000	35,000
450-3657-539.49-10 BAD DEBT EXPENSE	(2,187)	-	-	-
450-3657-539.51-00 OFFICE SUPPLIES	27	200	200	200
450-3657-539.52-01 OPERATING SUPPLIES MISC.	1,349	3,000	3,000	3,000
450-3657-539.52-03 GASOLINE & OIL	698	800	800	800
450-3657-539.52-04 UNIFORMS & ACCESSORIES	204	400	400	400
TOTAL MATERIAL EXPENSES	86,987	101,068	112,568	100,144
450-3657-539.62-00 BUILDING	-	30,000	30,000	-
450-3657-539.63-00 IMPROV OTHER THAN BUILDING	-	-	-	100,000
450-3657-539.64-00 MACHINERY AND EQUIPMENT	-	-	-	9,500
TOTAL CAPITAL OUTLAY	-	30,000	30,000	109,500
450-3690-539.59-91 DEPRECIATION BUILDING	3,926	-	-	-
450-3690-539.59-92 DEPRECIATION IMPROVEMENTS	9,055	-	-	-
450-3690-539.59-93 DEPRECIATION EQUIPMENT	2,043	-	-	-
TOTAL DEPRECIATION AND AMORT	15,024	-	-	-
TOTAL TRAILER CITY FUND	214,402	221,762	232,266	310,249



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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 2007/2008 BUDGET
 GENERAL EMPLOYEE PENSION FUND REVENUES**

	<u>2006 ACTUAL</u>	<u>2007 ORIGINAL BUDGET</u>	<u>2007 REVISED BUDGET</u>	<u>2008 PROPOSED BUDGET</u>
610-0000-361.10-00 INVESTMENTS	257,167	269,169	269,169	275,854
610-0000-361.20-00 DIVIDENDS	114,883	102,747	102,747	125,616
610-0000-361.30-00 INCREASE IN FAIR VALUE OF INVEST	111,561	-	-	541,958
610-0000-367.00-00 GAIN ON THE SALE OF INVESTMENTS	326,317	-	-	167,715
610-0000-368.00-00 RETIREMENT CONTRIBUTIONS	1,040,329	1,014,294	1,014,294	1,119,967
610-0000-369.90-00 OTHER MISCELLANEOUS REVENUES	4,625	-	-	-
TOTAL GENERAL EMPLOYEE PENSION FUND	1,854,882	1,386,210	1,386,210	2,231,110

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
GENERAL EMPLOYEE PENSION FUND EXPENDITURES**

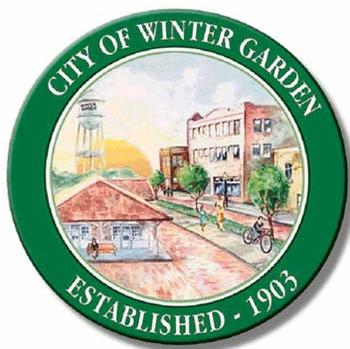
	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
610-0000-513.31-01 PROF SVCS MISC.	11,420	17,000	17,000	17,000
610-0000-513.31-02 LEGAL	7,307	9,102	9,102	8,448
610-0000-513.31-03 INVESTMENT COUNSEL	68,290	80,000	80,000	85,590
610-0000-513.34-01 CONTRACT SVCS MISC	11,846	13,000	13,000	14,645
610-0000-513.45-00 INSURANCE	4,599	5,000	5,000	5,125
610-0000-518.36-00 PENSION BENEFITS	<u>446,301</u>	<u>440,488</u>	<u>440,488</u>	<u>490,448</u>
TOTAL MATERIAL SERVICES	549,763	564,590	564,590	621,256
610-0000-590.90-00 TRANSFER TO FUND BALANCE	-	<u>821,620</u>	<u>821,620</u>	<u>1,609,854</u>
TOTAL NON-OPERATING EXPENSES	-	821,620	821,620	1,609,854
TOTAL GENERAL EMPLOYEE PENSION FUND	<u>549,763</u>	<u>1,386,210</u>	<u>1,386,210</u>	<u>2,231,110</u>

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
FIREFIGHTER'S AND POLICE OFFICER'S PENSION FUND REVENUES**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
620-0000-312.51-00 FIRE INSURANCE PREMIUM	100,181	90,000	90,000	110,000
620-0000-312.52-00 CASUALTY INS PREMIUM TAX	192,239	170,000	170,000	200,000
TOTAL INTERGOVERNMENTAL	292,420	260,000	260,000	310,000
620-0000-361.10-00 INVESTMENTS	256,074	211,450	211,450	195,272
620-0000-361.20-00 DIVIDENDS	215,383	143,748	143,748	183,393
620-0000-361.30-00 INCR ON FV OF INV	405,251	150,000	150,000	501,906
620-0000-367.00-00 GAIN ON SALE OF INVESTMENTS	283,038	250,000	250,000	376,416
TOTAL INVESTMENTS	1,159,746	755,198	755,198	1,256,987
620-0000-368.01-00 EMPLOYER CONTRIBUTIONS	859,915	755,483	755,483	897,563
620-0000-368.02-00 EMPLOYEE CONTRIBUTIONS	31,157	38,979	38,979	44,586
620-0000-369.90-00 OTHER	6,473	-	-	-
TOTAL CONTRIBUTIONS	897,545	794,462	794,462	942,149
TOTAL FIREFIGHTER'S AND POLICE OFFICER'S PENSION FUND	2,349,711	1,809,660	1,809,660	2,509,136

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET
FIREFIGHTER'S AND POLICE OFFICER'S PENSION FUND EXPENDITURES**

	<u>2006</u> <u>ACTUAL</u>	<u>2007</u> <u>ORIGINAL</u> <u>BUDGET</u>	<u>2007</u> <u>REVISED</u> <u>BUDGET</u>	<u>2008</u> <u>PROPOSED</u> <u>BUDGET</u>
620-0000-513.31-01 PROF SVCS MISC.	11,395	14,177	14,177	13,951
620-0000-513.31-02 LEGAL	9,239	10,000	10,000	11,290
620-0000-513.31-03 INVESTMENT COUNSEL	76,071	77,690	77,690	89,304
620-0000-513.34-01 CONTRACT SVCS MISC	7,928	9,232	9,232	9,476
620-0000-513.40-00 TRAVEL AND PER DIEM	270	-	-	-
620-0000-513.41-05 POSTAGE	14	-	-	-
620-0000-513.45-00 GENERAL INSURANCE	4,013	5,000	5,000	6,351
620-0000-513.49-06 RTRMT CONTRB REFUNDED	1,820	2,000	2,000	2,353
620-0000-513.51-00 OFFICE SUPPLIES	432	-	-	300
620-0000-518.36-00 PENSION BENEFITS	<u>537,455</u>	<u>600,000</u>	<u>600,000</u>	<u>694,826</u>
TOTAL MATERIAL SERVICES	648,637	718,099	718,099	827,851
620-0000-590.90-00 TRANSFER TO FUND BALANCE	-	<u>1,091,561</u>	<u>1,091,561</u>	<u>1,681,285</u>
TOTAL NON-OPERATING EXPENSES	-	1,091,561	1,091,561	1,681,285
TOTAL FIREFIGHTER'S & POLICE OFFICER'S PENSION FUND	<u>648,637</u>	<u>1,809,660</u>	<u>1,809,660</u>	<u>2,509,136</u>



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CAPITAL OUTLAY



**FY 2007/08 BUDGET
PROPOSED CAPITAL EXPENDITURES**

		CATEGORY			
		LAND 61	BUILDING 62	BUILDING OTHER THAN 63	CAPITAL 64
GENERAL FUND					
Information Systems	VMWare Software Licenses (2)	-	-	-	14,000
	Windows Server Licensing	-	-	-	15,000
	Wireless Connectivity Project-Phase I	-	-	-	25,000
Planning	Building Demo and Lot Paving	-	-	100,000	-
Building - Code Enf.	Laptop w/ Stand	-	-	-	3,200
Police - Sworn	Marked Vehicles (3)	-	-	-	53,814
Fire	Fire Department Headquarters	-	500,000	-	-
	Fire Station Design - Hennis Rd	-	250,000	-	-
	Radios (4)	-	-	-	14,000
	Laptops (4)	-	-	-	13,600
	Thermal Imaging Cameras (2)	-	-	-	13,000
	Record Management Software	-	-	-	5,000
	Hose Repair Unit	-	-	-	3,100
	Hose Monster	-	-	-	2,325
	Treadmill - Station 23	-	-	-	1,200
Public Works Admin	Public Services Complex Design	-	150,000	-	
Streets	Tremaine St (Highland to Main)	-	-	381,400	-
Parks Division	Southside Park Improvements	-	-	200,000	-
	Maple St Park Fence	-	-	30,240	-
	Mower	-	-	-	26,088
	Utility Vehicle	-	-	-	10,345
	Turf Aerator	-	-	-	5,345
	Spray Tank	-	-	-	5,050
Recreation	Dillard Recreation Center	-	2,000,000	-	-
	Farnsworth Pool Refinishing	-	-	145,000	-
Newton Park Facilities	Ice Machine	-	-	-	3,800
TOTAL - GENERAL FUND		-	2,900,000	856,640	213,867

**FY 2007/08 BUDGET
PROPOSED CAPITAL EXPENDITURES**

		CATEGORY			
		LAND 61	BUILDING 62	BUILDING OTHER THAN 63	CAPITAL 64
DOWNTOWN PARKING FUND					
	Boyd Street Parking Lot	-	-	950,000	-
TOTAL - DOWNTOWN PARKING FUND		-	-	950,000	-
LAW ENFORCEMENT GRANTS FUND					
Police - Sworn	Surveillance Equipment	-	-	-	21,178
	Mobile Fingerprint Machines	-	-	-	20,400
	Digital Radios	-	-	-	350,000
	Crime Scene Equipment	-	-	-	16,461
TOTAL - LAW ENFORCEMENT GRANTS FUND		-	-	-	408,039
LOCAL OPTION GAS TAX FUND					
	Division St (Dillard to Lakeview)	-	-	257,000	-
TOTAL - LOCAL OPTION GAS TAX FUND		-	-	257,000	-
IMPACT FEE FUND					
Police - Sworn	Purchase Old Municipal Complex	-	1,000,000	-	-
	Building Renovations	-	300,000	-	-
	Marked Vehicles (4) - Fully Equipped	-	-	-	133,452
	Unmarked Vehicle - Fully Equipped	-	-	-	26,500
	Network Video Storage	-	-	-	40,000
	Portable Radios (5)	-	-	-	27,500
	Laptops (5)	-	-	-	14,858
	New Officer Equipment	-	-	-	53,985
	APS Ticketwriters (2)	-	-	-	13,520
	Smartcop Licenses (5)	-	-	-	7,000
	Radar Units (2)	-	-	-	4,000
Fire	Fire Station 22 - Daniels Rd	-	3,000,000	-	80,000

**FY 2007/08 BUDGET
PROPOSED CAPITAL EXPENDITURES**

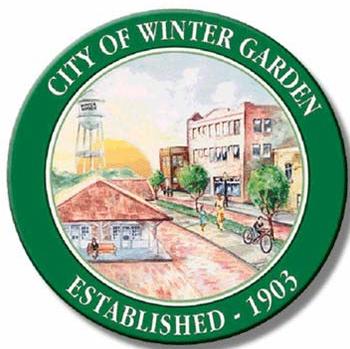
		CATEGORY			
		LAND	BUILDING	BUILDING	CAPITAL
		61	62	63	64
		IMPROVEMENTS OTHER THAN			
Streets	Plant Street R.O.W. - 9th to S.R. 429	1,500,000	-	-	-
	Plant Street - 9th to W. Crown Point Design	-	-	687,500	-
	Plant Street / W. Crown Point Rd Improvements	-	-	3,600,000	-
	Daniels Road South Construction	-	-	4,100,000	-
	Marsh Road (CR 545 to Hickory Hammock)	-	-	1,000,000	-
	SR 50 Study for Concurrency	-	-	100,000	-
Recreation	Warrior Road Park	-	-	100,000	-
TOTAL - IMPACT FEE FUND		1,500,000	4,300,000	9,587,500	400,815
CR 545 SPECIAL BENEFIT AREA					
	CR 545 South ROW	1,200,000	-	-	-
	CR 545 South	-	-	5,000,000	-
TOTAL - CR 545 SPECIAL BENEFIT AREA		1,200,000	-	5,000,000	-
NEW CITY HALL		-	1,000,000	-	-
UTILITIES IMPACT FEE FUND					
Wastewater	Reclaim Water Storage - Location 1	-	-	300,000	-
	Reclaim Water Storage - Location 2	-	-	2,545,850	-
	Sludge Dewatering Improvements	-	-	1,500,000	-
Distribution	Tremaine St (Highland to Main)	-	-	57,800	-
Collection	Trunkline "C" Phases 3-5	-	-	4,272,000	-
	CR 545-SBW to Johns Lake Pointe	-	-	728,000	-
	W. Crown Point Rd Force Main/Reuse Main	-	-	674,500	-
TOTAL - UTILITIES IMPACT FEE FUND		-	-	10,078,150	-

**FY 2007/08 BUDGET
PROPOSED CAPITAL EXPENDITURES**

		CATEGORY			
		LAND 61	BUILDING 62	BUILDING OTHER THAN 63	CAPITAL 64
UTILITIES RENEWAL & REPLACEMENT FUND					
Water	SCADA Upgrade	-	-	60,181	-
	Fullers WTP Pump Upgrade	-	-	36,446	-
	Variable Frequency Drive	-	-	35,000	-
	WTP Pump Skid Rebuilds	-	-	6,602	-
Distribution	Division St (Dillard to Lakeview)	-	-	47,000	-
Collection	Lift Station Rebuilds	-	-	75,000	-
	Manhole Rehabilitation	-	-	50,000	-
	SCADA for Lift Stations	-	-	180,000	-
	Tremaine St (Highland to Main)	-	-	98,600	-
	Division St (Dillard to Lakeview)	-	-	65,500	-
	Lincoln Terrace - Sewer Renovations	-	-	65,000	-
TOTAL - UTILITIES RENEWAL & REPLACEMENT FUND		-	-	719,329	-
STORMWATER FUND					
	Dillard School Site	-	-	350,000	-
	Glenn Meadows Dr Creek Crossing	-	-	205,000	-
	E Bay St / W Crown Point	-	-	175,000	-
	N Lakeview to Bradford Park Outfall	-	-	100,000	-
	Division St (Dillard to Lakeview)	-	-	58,900	-
	Tremaine St (Main to Dillard)	-	-	42,250	-
TOTAL - STORMWATER FUND		-	-	931,150	-
SOLID WASTE FUND					
	Compactor with Enclosure	-	-	-	13,414
TOTAL - SOLID WASTE FUND		-	-	-	13,414

**FY 2007/08 BUDGET
PROPOSED CAPITAL EXPENDITURES**

	CATEGORY			
	LAND 61	BUILDING 62	IMPROVEMENTS OTHER THAN BUILDING 63	CAPITAL 64
TRAILER CITY FUND				
Trailer City Drainage	-	-	100,000	-
Riding Lawn Mower	-	-	-	7,500
Defibrillator	-	-	-	2,000
TOTAL - TRAILER CITY FUND	-	-	100,000	9,500
TOTAL PROPOSED CAPITAL EXPENDITURES	2,700,000	8,200,000	28,479,769	1,045,635



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FIVE-YEAR CAPITAL IMPROVEMENT PLAN



**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET DRAFT
PROGRAM SUMMARY FOR RECOMMENDED MAJOR CAPITAL EXPENDITURES**

<u>PROJECT NAME</u>	<u>SOURCE FUND</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Totals</u>	
Fire Station - Hennis Road	GF	FIRE	-	1,400,000	-	-	-	1,400,000
Fire Department Headquarters	GF	FIRE	500,000	-	-	-	-	500,000
Fire Engine - Station 23	GF	FIRE	-	-	400,000	-	-	400,000
Tire Room	GF	FLEET	-	46,000	-	-	-	46,000
Maple Street Park Fence - Replacement	GF	PARKS AND REC	30,240	-	-	-	-	30,240
Veterans Park Playground Upgrade	GF	PARKS AND REC	-	67,200	-	-	-	67,200
Southside Park Improvements	GF	PARKS AND REC	200,000	-	-	-	-	200,000
Newton Park Boat Ramp Replacement	GF	PARKS AND REC	-	41,300	-	-	-	41,300
Public Services Complex	GF	PW ADMIN	150,000	1,350,000	-	-	-	1,500,000
Dillard Recreation Center	GF	PARKS AND REC	2,000,000	-	-	-	-	2,000,000
Farnsworth Pool Refinishing	GF	PARKS AND REC	145,000	-	-	-	-	145,000
Tremaine Street - Highland to Main (Design & Construction)	GF	STREETS	381,400	-	-	-	-	381,400
General Fund Total			3,406,640	2,904,500	400,000	-	-	6,711,140
Boyd Street Parking Lot	GF	STREETS	950,000	-	-	-	-	950,000
Downtown Parking Fund			950,000	-	-	-	-	950,000
PD Purchase of Municipal Complex	GIF	POLICE	1,000,000	-	-	-	-	1,000,000
PD Renovations	GIF	POLICE	300,000	-	-	-	-	300,000
Daniels Road Station 22	GIF	FIRE	3,000,000	-	-	-	-	3,000,000
Fire Engine - Southwest Station	GIF	FIRE	-	-	-	-	400,000	400,000
Rescue Vehicle - Transport Capable - SW Station	GIF	FIRE	-	-	-	-	300,000	300,000
Fire Station - Southwest	GIF	FIRE	-	-	-	2,300,000	-	2,300,000
Warrior Park	GIF	PARKS AND REC	100,000	-	-	-	-	100,000
Daniels Road South Construction (Sembler)	GIF	STREETS	4,100,000	-	-	-	-	4,100,000
CR 545 South ROW	GIF	STREETS	1,200,000	-	-	-	-	1,200,000
CR 545 South	GIF	STREETS	5,000,000	9,000,000	-	-	-	14,000,000
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	2,000,000	-	-	-	3,500,000
Plant Street Design/Const - 9th to W Crown Pt	GIF	STREETS	687,500	3,600,000	-	-	-	4,287,500
Plant Street/W Crown Pt Imprvmnts	GIF	STREETS	3,600,000	-	-	-	-	3,600,000
Roper East	GIF	STREETS	-	200,000	-	-	-	200,000
SR 50 Study for Concurrency	GIF	STREETS	100,000	-	-	-	-	100,000
SR 50 Concurrency	GIF	STREETS	-	1,000,000	-	-	-	1,000,000
Median Landscaping-SR 50 Avalon Rd to SR 429	GIF	STREETS	-	-	-	-	800,000	800,000
General Fund Impact Fee Total			21,587,500	19,050,000	-	2,300,000	1,500,000	44,437,500
Crest Avenue/Lulu Creek Culvert Crossing (Design & Construction)	LOGT	STREETS	-	-	-	17,150	85,750	102,900

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET DRAFT
PROGRAM SUMMARY FOR RECOMMENDED MAJOR CAPITAL EXPENDITURES**

PROJECT NAME	SOURCE FUND	2008	2009	2010	2011	2012	Totals
Dillard Street - Plant Street north to Tilden Street (Design & Construction)	LOGT STREETS	-	103,000	515,000	-	-	618,000
Dillard Street - Tilden Street north to Verna Street (Design & Construction)	LOGT STREETS	-	55,800	-	279,000	-	334,800
Dillard Street - Verna Street north to Division (Design & Construction)	LOGT STREETS	-	55,800	-	-	279,000	334,800
Division Street - Dillard to Lakeview (Design & Construction)	LOGT STREETS	257,000	-	-	-	-	257,000
Main Street - Story To Vining (Design & Construction)	LOGT STREETS	-	43,400	216,800	-	-	260,200
Midget Place - Surprise to Palm (Design & Construction)	LOGT STREETS	-	-	47,300	236,400	-	283,700
North Dillard - Surprise to Division (Design & Construction)	LOGT STREETS	-	-	-	41,600	208,100	249,700
N Highland and N Lakeview - Henderson to Newell (Design & Construction)	LOGT STREETS	-	368,600	-	-	-	368,600
Palm Drive - Regal Place to Division (Design & Construction)	LOGT STREETS	-	-	-	94,600	473,000	567,600
South Highland - Smith to R/R track (Design & Construction)	LOGT STREETS	-	40,500	202,600	-	-	243,100
South Lakeview - Smith to R/R tracks (Design & Construction)	LOGT STREETS	-	40,500	202,700	-	-	243,200
South Main - Smith to Tremaine (Design & Construction)	LOGT STREETS	-	40,500	202,600	-	-	243,100
South Woodland Street - Smith to Tremaine (Design & Construction)	LOGT STREETS	-	-	-	40,500	202,600	243,100
SR 50 Mast Arm Signals	LOGT STREETS	-	-	383,500	-	-	383,500
Tremaine Street - Main to Dillard (Design & Construction)	LOGT STREETS	-	-	-	43,300	216,700	260,000
Vineland Rd - S.R. 50 to Palmetto Ave (Design & Construction)	LOGT STREETS	-	108,400	542,100	-	-	650,500

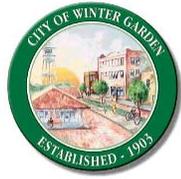
Local Option Gas Tax Total		257,000	856,500	2,312,600	752,550	1,465,150	5,643,800
Crest Avenue/Lulu Creek Culvert Crossing (Design & Construction)	S STORMWATER	-	-	-	31,400	157,200	188,600
Dillard School Site - Pond/Drainage Improvements for Downtown	S STORMWATER	350,000	-	-	-	-	350,000
Dillard Street - Plant Street north to Tilden Street (Design & Construction)	S STORMWATER	-	31,650	158,200	-	-	189,850
Dillard Street - Tilden Street north to Verna Street (Design & Construction)	S STORMWATER	-	19,800	-	99,100	-	118,900
Dillard Street - Verna Street north to Division (Design & Construction)	S STORMWATER	-	19,900	-	-	99,400	119,300
Division Street - Dillard to Lakeview (Design & Construction)	S STORMWATER	58,900	-	-	-	-	58,900
E. Bay Street Drainage - W. Crown Intersection (Design & Construction)	S STORMWATER	175,000	-	-	-	-	175,000
Glenn Meadows Drive Creek Crossing (Design & Construction)	S STORMWATER	205,000	-	-	-	-	205,000
Lulu Creek	S STORMWATER	-	-	1,500,000	-	-	1,500,000
Main Street - Story To Vining (Design & Construction)	S STORMWATER	-	9,300	46,400	-	-	55,700
Midget Place - Surprise to Palm (Design & Construction)	S STORMWATER	-	-	10,750	53,700	-	64,450
North Dillard - Surprise to Division (Design & Construction)	S STORMWATER	-	-	-	10,400	51,800	62,200
N Highland and N Lakeview - Henderson to Newell (Design & Construction)	S STORMWATER	-	78,200	-	-	-	78,200
North Lakeview to Bradford Park Drainage Outfall Piping	S STORMWATER	100,000	-	-	-	-	100,000
Palm Drive - Regal Place to Division (Design & Construction)	S STORMWATER	-	-	-	18,600	92,900	111,500
South Highland - Smith to R/R track (Design & Construction)	S STORMWATER	-	7,100	35,300	-	-	42,400

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET DRAFT
PROGRAM SUMMARY FOR RECOMMENDED MAJOR CAPITAL EXPENDITURES**

PROJECT NAME	SOURCE FUND	2008	2009	2010	2011	2012	Totals	
South Lakeview - Smith to R/R tracks (Design & Construction)	S	STORMWATER	-	7,100	35,300	-	-	42,400
South Main - Smith to Tremaine (Design & Construction)	S	STORMWATER	-	9,600	48,100	-	-	57,700
South Woodland Street - Smith to Tremaine (Design & Construction)	S	STORMWATER	-	-	-	7,100	35,300	42,400
Tremaine Street - Highland to Main (Design & Construction)	S	STORMWATER	42,250	-	-	-	-	42,250
Tremaine Street - Main to Dillard (Design & Construction)	S	STORMWATER	-	-	-	8,200	40,900	49,100
Vineland Rd - S.R. 50 to Palmetto Ave (Design & Construction)	S	STORMWATER	-	14,500	72,500	-	-	87,000
Stormwater Total			931,150	197,150	1,906,550	228,500	477,500	3,740,850
Pole Barn Replacement	SW	SOLID WASTE	-	100,000	-	-	-	100,000
Frontload Truck	SW	SOLID WASTE	-	200,000	-	-	-	200,000
Solid Waste Total			-	300,000	-	-	-	300,000
Crest Avenue/Lulu Creek Culvert Crossing (Design & Construction)	UIF-W	DISTRIBUTION	-	-	-	4,700	23,450	28,150
Dillard Street - Plant Street north to Tilden Street (Design & Construction)	UIF-W	DISTRIBUTION	-	16,700	83,400	-	-	100,100
Dillard Street - Tilden Street north to Verna Street (Design & Construction)	UIF-W	DISTRIBUTION	-	9,000	-	44,600	-	53,600
Dillard Street - Verna Street north to Division (Design & Construction)	UIF-W	DISTRIBUTION	-	8,900	-	-	44,600	53,500
N Highland and N Lakeview - Henderson to Newell) (Design & Construction)	UIF-W	DISTRIBUTION	-	70,500	-	-	-	70,500
South Lakeview - Smith to R/R tracks (Design & Construction)	UIF-W	DISTRIBUTION	-	6,600	33,100	-	-	39,700
South Main - Smith to Tremaine (Design & Construction)	UIF-W	DISTRIBUTION	-	6,900	34,200	-	-	41,100
South Woodland Street - Smith to Tremaine (Design & Construction)	UIF-W	DISTRIBUTION	-	-	-	6,900	34,300	41,200
Tremaine Street - Highland to Main (Design & Construction)	UIF-W	DISTRIBUTION	57,800	-	-	-	-	57,800
Tremaine Street - Main to Dillard (Design & Construction)	UIF-W	DISTRIBUTION	-	-	-	7,200	36,000	43,200
Utility Line Relocation SR 50 (Construction)	UIF-W	DISTRIBUTION	-	134,763	131,430	-	-	266,193
Vineland Rd - S.R. 50 to Palmetto Ave (Design & Construction)	UIF-W	DISTRIBUTION	-	19,800	99,100	-	-	118,900
CR 545 SBW to Johns Lake Pointe	UIF-WW	COLLECTION	728,000	-	-	-	-	728,000
Hennis Road Gravity Sewer	UIF-WW	COLLECTION	-	-	-	26,500	190,400	216,900
Trunk Line "C" Phase 3, 4, 5 (Design & Construction)	UIF-WW	COLLECTION	4,272,000	-	-	-	-	4,272,000
Utility Line Relocation SR 50 (Construction)	UIF-WW	COLLECTION	-	202,144	197,145	-	-	399,289
Vineland Rd - S.R. 50 to Palmetto Ave (Design & Construction)	UIF-WW	COLLECTION	-	26,300	131,400	-	-	157,700
W Crown Point Road Force / Reuse Main (Design & Construction)	UIF-WW	COLLECTION	674,500	-	-	-	-	674,500
Sludge De-watering Improvements	UIF-WW	WASTEWATER	1,500,000	-	-	-	-	1,500,000
Reclaimed Water PH 1 Fullers Cross Rd	UIF-WW	WASTEWATER	300,000	-	-	-	-	300,000
Reclaimed Water PH 2 - Tanner	UIF-WW	WASTEWATER	2,545,850	2,000,000	-	-	-	4,545,850
Utility Impact Fee Total			10,078,150	2,501,607	709,775	89,900	328,750	13,708,182

**CITY OF WINTER GARDEN
FY 2007/2008 BUDGET DRAFT
PROGRAM SUMMARY FOR RECOMMENDED MAJOR CAPITAL EXPENDITURES**

PROJECT NAME	SOURCE FUND	2008	2009	2010	2011	2012	Totals	
Division Street - Dillard to Lakeview (Design & Construction)	URR-W	DISTRIBUTION	47,000	-	-	-	47,000	
Utility Line Relocation SR 50 (Construction)	URR-W	DISTRIBUTION	-	-	1,212,869	1,182,869	2,395,738	
Crest Avenue/Lulu Creek Culvert Crossing (Design & Construction)	URR-WW	COLLECTION	-	-	-	13,450	67,200	80,650
Dillard Street - Plant Street north to Tilden Street (Design & Construction)	URR-WW	COLLECTION	-	22,700	113,500	-	-	136,200
Dillard Street - Tilden Street north to Verna Street (Design & Construction)	URR-WW	COLLECTION	-	12,300	-	61,500	-	73,800
Dillard Street - Verna Street north to Division (Design & Construction)	URR-WW	COLLECTION	-	12,300	-	-	61,500	73,800
Division Street - Dillard to Lakeview (Design & Construction)	URR-WW	COLLECTION	65,500	-	-	-	-	65,500
Lincoln Terrace - Sewer Renovations	URR-WW	COLLECTION	65,000	-	-	-	-	65,000
Main Street - Story To Vining (Design & Construction)	URR-WW	COLLECTION	-	10,100	50,500	-	-	60,600
Midget Place - Surprise to Palm (Design & Construction)	URR-WW	COLLECTION	-	-	12,200	61,000	-	73,200
North Dillard - Surprise to Division (Design & Construction)	URR-WW	COLLECTION	-	-	-	11,300	56,500	67,800
N Highland and N Lakeview - Henderson to Newell) (Design & Construction)	URR-WW	COLLECTION	-	92,200	-	-	-	92,200
Palm Drive - Regal Place to Division (Design & Construction)	URR-WW	COLLECTION	-	-	-	22,800	114,100	136,900
South Lakeview - Smith to R/R tracks (Design & Construction)	URR-WW	COLLECTION	-	9,200	46,100	-	-	55,300
South Main - Smith to Tremaine (Design & Construction)	URR-WW	COLLECTION	-	12,400	62,100	-	-	74,500
South Woodland Street - Smith to Tremaine (Design & Construction)	URR-WW	COLLECTION	-	-	-	8,400	42,100	50,500
Temple Grove Sewer (Design & Construction)	URR-WW	COLLECTION	-	-	157,589	828,382	-	985,971
Tremaine Street - Highland to Main (Design & Construction)	URR-WW	COLLECTION	98,600	-	-	-	-	98,600
Tremaine Street - Main to Dillard (Design & Construction)	URR-WW	COLLECTION	-	-	-	8,800	43,800	52,600
Utility Line Relocation SR 50 (Construction)	URR-WW	COLLECTION	-	-	1,751,922	1,840,018	-	3,591,940
Utility Renewal and Replacement Total			276,100	171,200	3,406,780	4,038,519	385,200	8,277,799
Main Street - Story To Vining (Design & Construction)	U-W	DISTRIBUTION	-	7,600	38,100	-	-	45,700
Midget Place - Surprise to Palm (Design & Construction)	U-W	DISTRIBUTION	-	-	8,700	43,400	-	52,100
North Dillard - Surprise to Division (Design & Construction)	U-W	DISTRIBUTION	-	-	-	7,300	36,500	43,800
Palm Drive - Regal Place to Division (Design & Construction)	U-W	DISTRIBUTION	-	-	-	20,100	100,650	120,750
Utility Total			-	7,600	46,800	70,800	137,150	262,350
Trailer City Drainage	TC	TRAILER CITY	100,000	-	-	-	-	100,000
Trailer City Total			100,000	-	-	-	-	100,000
Total			37,586,540	25,988,557	8,782,505	7,480,269	4,293,750	84,131,621



EMPLOYEE POSITIONS



**CITY OF WINTER GARDEN
FULL TIME EMPLOYEES**

DEPARTMENT	FY00-01 # of emp	FY01-02 # of emp	FY02-03 # of emp	FY03-04 # of emp	FY04-05 # of emp	FY05-06 # of emp	FY06-07 # of emp	FY07-08 # of emp
City Commission	5	5	5	5	5	5	5	5
Administration-General	10	16	19	19	10	11	11	15
Administration-Building Maint.	0	0	0	0	0	0	0	5
Administration-Fleet Maint.	0	0	0	0	0	0	0	6
Finance	0	0	0	0	9.5	11	11	11
Information Systems	0	0	0	0	3	5	5	5
Planning	3	3	4	4	5.5	6	6	6
TOTAL GENERAL GOVERNMENT	18	24	28	28	33	38	38	53
Building - Inspection	0	0	0	0	13.5	19.5	21	21
Building - Code Enforcement	0	0	0	0	0	0	0	4
Police - sworn	36	39	43	47	56	58	62	67
Police - non-sworn	13	14	15	14	15	15	15	16
Police - Code Enforcement	9	9	10.5	9	3	4	4	0
Fire	20.5	24.5	31	34	38.5	38.5	44.5	50
TOTAL PUBLIC SAFETY	78.5	86.5	99.5	104	126	135	146.5	158
Administration	0	0	0	0	0	3	4	0
Streets	10.5	10.5	11.5	11.5	11.5	9	9	0
Building Maintenance	4	4	4	5	5	6	6	0
Shop	3	4	4	4	5	5	6	0
Cemetery	1	1	1	1	1	1	1	0
Parks	0	0	0	10	11	12	12	0
Sanitation	15.5	14.5	15.5	15.5	15.5	15	19	0
Stormwater	2	2	2	2	3	4	4	0
TOTAL PUBLIC WORKS	36	36	38	49	52	55	61	0
Administration	0	0	0	0	0	0	0	2
Streets	0	0	0	0	0	0	0	9
Cemetery	0	0	0	0	0	0	0	1
Engineering	0	0	0	0	0	0	0	8
Sanitation	0	0	0	0	0	0	0	19
Stormwater	0	0	0	0	0	0	0	4
Utility Administration	0	0	0	0	0	0	0	2
Environmental Services	0	0	0	0	0	0	0	3
Water	0	0	0	0	0	0	0	5
Wastewater	0	0	0	0	0	0	0	7
Distribution	0	0	0	0	0	0	0	9
Collection	0	0	0	0	0	0	0	9
TOTAL PUBLIC SERVICES	0	78						
Recreation	4.5	4.5	6.5	6	8	9	10	9
Parks	7	8	8	0	0	0	0	11
TOTAL PARKS/RECREATION	11.5	12.5	14.5	6	8	9	10	20
ENGINEERING	1	1	2.5	5	7	8	9	0
Utility Administration	8	5	6	5	6	5	5	0
Water	10	11	13	15	15	14	15	0
Wastewater	15	17	17	17	17	17	18	0
TOTAL UTILITIES	33	33	36	37	38	36	38	0
TRAILER CITY	4	4	5	3	1	1	1	2
TOTALS (less Commission)	177	192	218.5	227	260	277	298.5	306

**STAFFING TABLE
CITY OF WINTER GARDEN
FY 2007/08**

	Amended Budget FY 2005/06	Original Budget FY 2006/07	Amended Budget FY 2006/07	Proposed Budget FY 2007/08
ADMINISTRATION DEPARTMENT				
City Manager (100)	1	1	1	1
City Clerk (101)	1	1	1	1
Asst. City Clerk (102)	1	1	1	1
Occupational License Clerk (103)	1	0	0	0
Executive Secretary/Deputy City Clerk (104)	1	1	1	0
Receptionist (105)	1	1	1	0
HR/CAC Assistant (105)	0	0	0	2
Records and Information Manager	0	1	1	1
Assistant to the City Manager (110)	1	1	1	0
Assistant to the City Manager (111)	0	0	0	1
Capital Improvements Project Manager (114)	0	0	0	1
Project Engineer (128)	0	0	0	1
Assist to the City Manager - Public Services (117)	0	0	0	1
Community Services Manager	0	0	0	1
Human Resources Director (120)	1	1	1	1
Human Resources Support Specialist (123)	1	1	1	1
Fleet Manager (840)	0	0	0	1
Mechanic I (842)	0	0	0	2
Mechanic II (843)	0	0	0	2
Senior Mechanic (844)	0	0	0	1
Building Maintenance Supervisor (854)	0	0	0	1
Trades Specialist I (851)	0	0	0	2
Trades Specialist II (852)	0	0	0	2
Citizen Action Center Manager (125)	1	1	1	0
Economic Development Director (130)	1	1	1	1
Admin Exec Assistant (104)	0	0	0	1
Administration Department Total	11	11	11	26
FINANCE DEPARTMENT				
Finance Director (600)	1	1	1	1
Assistant Finance Director (601)	1	1	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
Utility Billing Manager (610)	1	1	1	1
Senior Utility Clerk (611)	1	1	1	0
Cust Svc Rep II (611)	0	0	0	1
Utility Clerk (612)	2	2	2	0
Cust Svc Rep I (612)	0	0	0	2
Customer Service Technician I (506)	1	1	1	1
Meter Service Technician	1	1	1	0
Customer Service Technician II (508)	0	0	0	1
Finance Department Total	11	11	11	11
INFORMATION SYSTEMS DEPARTMENT				
Information Systems Director (620)	1	1	1	1
Sr. Network Specialist (625)	0	0	0	1
Network Specialist (621)	2	2	2	1
Communication Specialist (622)	1	1	1	1
Geographic Information Systems Coordinator (623)	1	1	1	1
Information Systems Department Total	5	5	5	5

**STAFFING TABLE
CITY OF WINTER GARDEN
FY 2007/08**

	Amended Budget FY 2005/06	Original Budget FY 2006/07	Amended Budget FY 2006/07	Proposed Budget FY 2007/08
<u>PLANNING, ZONING & DEVELOPMENT DEPARTMENT</u>				
Planning Director (200)	1	1	1	1
Chief Planner (134)	0	0	0	1
Senior Planner (201)	1	1	1	0
Planner I (202)	2	2	2	1
Planner II (208)	0	0	0	1
Planning Technician (205)	2	2	2	2
Planning, Zoning & Development Dept Total	<u>6</u>	<u>6</u>	<u>6</u>	<u>6</u>
<u>BUILDING DEPARTMENT</u>				
Occupational License Clerk (103)	0	1	1	1
Building Official (210)	1	1	1	1
Building Inspector I/Plans Examiner I (211)	3	3	3	3
Building Inspector I (212)	4	4	4	4
Building Inspector II/ Plans Examiner II (213)	6	6	6	4
Chief PI Ex / Insp (214)	0	0	0	1
Senior Permit Clerk (215)	1	1	1	0
Building Permit Supervisor (215)	0	0	0	1
Permit Clerk (216)	2.5	3	3	3
Engineering Inspector	2	2	2	0
Bldg Combo/Site Ins (217)	0	0	0	2
Admin Assistant (218)	0	0	0	1
Enforcement Manager (450)	0	0	0	1
Enforcement Officer (451)	0	0	0	3
Building Department Total	<u>19.5</u>	<u>21</u>	<u>21</u>	<u>25</u>
<u>POLICE DEPARTMENT</u>				
Police Chief (400)	1	1	1	1
Police Lieutenant (403)	3	3	3	3
Police Sergeant (404)	5	5	5	5
Police Corporal (405)	5	5	5	0
Police Officer (406)	44	48	48	58
Senior Dispatcher (410)	1	1	1	1
Police Dispatcher (411)	8	8	8	8
Records Supervisor (420)	1	1	1	2
Records Clerk (421)	1	1	1	0
Code Enforcement Administrative Assistant (426)	1	1	1	0
Support Svcs Assistant (426)	0	0	0	1
Executive Assistant to the Chief (430)	1	1	1	1
Custodian (431)	1	1	1	0
Maintenance Tech (431)	0	0	0	1
Police Evidence Technician (440)	1	1	1	1
Criminal Investigation Administrative Assistant (425)	1	1	1	1
Code Enforcement Manager (450)	1	1	1	0
Code Enforcement Officer (451)	2	2	2	0
Part-time:				
Police/School Crossing Guards (2171)	9	15	15	12
Police Dispatcher (411)	0	0	0	2
Police Department Total	<u>86</u>	<u>96</u>	<u>96</u>	<u>97</u>

**STAFFING TABLE
CITY OF WINTER GARDEN
FY 2007/08**

		Amended Budget FY 2005/06	Original Budget FY 2006/07	Amended Budget FY 2006/07	Proposed Budget FY 2007/08
FIRE DEPARTMENT					
Fire Chief (300)		1	1	1	1
Assistant Fire Chief (301)		1	1	1	1
Battalion Chief (302)		3	3	3	3
Fire Lieutenant (303)		6	6	6	6
Fire Engineer (304)		6	6	6	9
Firefighter/EMT (305)		18	24	24	27
Fire Marshall (310)		1	1	1	1
Fire Inspector (311)		1.5	1.5	1.5	1
Fire Administrative Secretary (320)		1	1	1	1
Fire Department Total		<u>38.5</u>	<u>44.5</u>	<u>44.5</u>	<u>50</u>
PUBLIC WORKS DEPARTMENT					
Director (800)	Admin	1	1	1	0
Assistant to the City Manager in charge of PW (117)	Admin	0	1	1	0
Assistant Director (801)	Admin	1	1	1	0
Administrative Secretary (802)	Admin	1	1	1	0
Crew Leader (810)	Streets	1	1	1	0
Equipment Operator II (812)	Streets	4	4	4	0
Equipment Operator III (813)	Streets	1	1	1	0
Equipment Operator I (811)	Streets	2	2	2	0
Signage Specialist (815)	Streets	1	1	1	0
Garage Superintendent (840)	Shop	1	1	1	0
Mechanic I (843)	Shop	2	3	3	0
Mechanic II (842)	Shop	2	2	2	0
Project Manager (850)	Bldg Maint	1	1	1	0
Trades Specialist I (851)	Bldg Maint	2	2	2	0
Trades Specialist II (852)	Bldg Maint	1	1	1	0
Trades Specialist III (853)	Bldg Maint	1	1	1	0
Building Maintenance Supervisor (854)	Bldg Maint	1	1	1	0
Sexton (860)	Cemetery	1	1	1	0
Sanitation Supervisor (820)	Solid Waste	1	1	1	0
Solid Waste Side-Load Operator (821)	Solid Waste	4	0	0	0
Public Service Worker III (821)	Solid Waste	0	7	7	0
Solid Waste Truck Operator (822)	Solid Waste	2	0	0	0
Public Service Worker II (822)	Solid Waste	0	8	8	0
Solid Waste Truck Loader (823)	Solid Waste	4	0	0	0
Public Service Worker I (823)	Solid Waste	0	3	3	0
Equipment Operator II (825)	Solid Waste	4	0	0	0
Equipment Operator II (831)	Stormwater	2	2	2	0
Equipment Operator III (832)	Stormwater	1	1	1	0
Stormwater Engineer (830)	Stormwater	1	1	1	0
Parks Superintendent (870)	Landscp	1	1	1	0
Parks Foreman (871)	Landscp	2	2	2	0
Groundskeeper (872)	Landscp	9	9	9	0
Public Works Total		<u>55</u>	<u>61</u>	<u>61</u>	<u>0</u>

**STAFFING TABLE
CITY OF WINTER GARDEN
FY 2007/08**

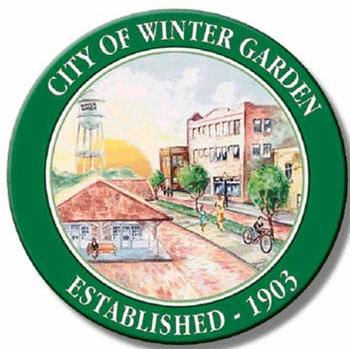
		Amended Budget FY 2005/06	Original Budget FY 2006/07	Amended Budget FY 2006/07	Proposed Budget FY 2007/08
PUBLIC SERVICES DEPARTMENT					
Operations Manager	Admin	0	0	0	1
Administrative Secretary (802)	Admin	0	0	0	1
Streets Superintendent (801)	Streets	0	0	0	1
Public Services Worker I (811)	Streets	0	0	0	2
Public Services Worker II (812)	Streets	0	0	0	4
Public Services Worker III (813)	Streets	0	0	0	1
Signage Specialist (815)	Streets	0	0	0	1
Sexton (860)	Cemetery	0	0	0	1
Public Services Supervisor (810)	Solid Waste	0	0	0	1
Solid Waste Division Manager (820)	Solid Waste	0	0	0	1
Public Service Worker III (821)	Solid Waste	0	0	0	7
Public Service Worker II (822)	Solid Waste	0	0	0	8
Public Service Worker I (823)	Solid Waste	0	0	0	2
Public Services Worker II (831)	Stormwater	0	0	0	1
Public Services Worker III (831)	Stormwater	0	0	0	1
Public Service Worker III (832)	Stormwater	0	0	0	1
Stormwater Engineer (830)	Stormwater	0	0	0	1
Utilities Inspector II (505)		0	0	0	2
Asst. City Engineer (889)		0	0	0	1
Engineering Inspector I (891)		0	0	0	1
Engineering Inspector II (892)		0	0	0	2
Engineering Permit Technician (893)		0	0	0	1
Engineering Inspection Supv (894)		0	0	0	1
Assistant Utilities Director (501)	Admin	0	0	0	1
Administrative Assistant (502)	Admin	0	0	0	1
Environmental Services Coordinator (501)	Environment	0	0	0	1
Water Conservation Officer (503)	Environment	0	0	0	1
Backflow Technician (515)	Environment	0	0	0	1
Water Plant Operator Class A (511)	Water	0	0	0	2
Water Plant Operator Class C (513)	Water	0	0	0	2
Water Plant Operator Class B (513)	Water	0	0	0	1
Wastewater Plant Supervisor (520)	Wastewater	0	0	0	1
Wastewater Operator Class A (521)	Wastewater	0	0	0	1
Wastewater Operator Class C (523)	Wastewater	0	0	0	4
Wastewater Operator Trainee (524)	Wastewater	0	0	0	1
Collection Division Supervisor (530)	Collection	0	0	0	1
Collection Field Tech I (531)	Collection	0	0	0	4
Collection Field Tech II (532)	Collection	0	0	0	1
Utilities Equipment Operator (536)	Collection	0	0	0	1
Collection Division Lift Station Operator (538)	Collection	0	0	0	1
Engineering Technician (895)	Collection	0	0	0	1
Utility Operator II (528)	Distribution	0	0	0	1
Distribution Division Supervisor (540)	Distribution	0	0	0	1
Distribution Field Tech I (541)	Distribution	0	0	0	3
Distribution Field Tech II (542)	Distribution	0	0	0	3
Technician II/Location Specialist	Distribution	0	0	0	1
Public Services Total		0	0	0	78

**STAFFING TABLE
CITY OF WINTER GARDEN
FY 2007/08**

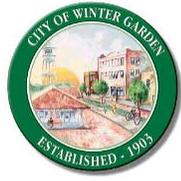
	Amended Budget FY 2005/06	Original Budget FY 2006/07	Amended Budget FY 2006/07	Proposed Budget FY 2007/08
RECREATION DEPARTMENT				
Recreation Director (700)	1	1	1	1
Recreation Supervisor (701)	2	2	2	2
Recreation Leader (702)	1	2	2	2
Secretary (703)	1	1	1	1
Event Coordinator (704)	1	1	1	0
Recreation Specialist (705)	1	1	1	1
Event Coordinator (901)	1	1	1	1
Custodian (902)	1	1	1	1
Building Maintenance I (851)	0	0	0	1
Parks Division Manager (870)	0	0	0	1
Public Services Supervisor (871)	0	0	0	1
Public Services Worker I (872)	0	0	0	5
Public Services Worker II (873)	0	0	0	2
Public Services Worker III (874)	0	0	0	1
Recreation Total	9	10	10	20
ENGINEERING DEPARTMENT				
Utilities Inspector I (504)	1	1	1	0
Utilities Inspector II (505)	1	1	1	0
Asst. City Engineer (889)	1	1	1	0
Engineering Inspector I (891)	1	1	1	0
Engineering Inspector II (892)	2	3	3	0
Engineering Permit Technician (893)	1	1	1	0
Engineering Technician (895)	1	1	1	0
Engineering Department Total	8	9	9	0
UTILITIES DEPARTMENT				
Utilities Director (500)	Admin 1	1	1	0
Assistant Utilities Director (501)	Admin 2	2	2	0
Administrative Assistant (502)	Admin 1	1	1	0
Water Conservation Officer (503)	Environment 1	1	1	0
Backflow Technician (515)	Environment 1	1	1	0
Water Plant Supervisor (510)	Water 1	1	1	0
Water Plant Operator Class A (511)	Water 2	2	2	0
Water Plant Operator Class C (513)	Water 2	2	2	0
Water Plant Operator Trainee (514)	Water 1	1	1	0
Wastewater Plant Supervisor (520)	Wastewater 1	1	1	0
Wastewater Operator Class B (522)	Wastewater 1	1	1	0
Wastewater Operator Class C (523)	Wastewater 4	4	4	0
Wastewater Operator Trainee (524)	Wastewater 2	2	2	0
Lab Tech/QC Officer (525)	Wastewater 1	1	1	0
Instrument Control/SCADA Technician	Wastewater 1	1	1	0
Collection Division Supervisor (530)	Collection 1	1	1	0
Collection Field Tech I (531)	Collection 3	3	3	0
Utilities Equipment Operator (536)	Collection 2	2	2	0
Collection Division Lift Station Operator (538)	Collection 1	1	1	0
Distribution Division Supervisor (540)	Distribution 1	1	1	0
Distribution Field Tech I (541)	Distribution 5	5	5	0
Distribution Field Tech II (542)	Distribution 1	1	1	0
Technician II/Location Specialist	Distribution 0	1	1	0
Technician I	Distribution 0	1	1	0
Utilities Total	36	38	38	0

**STAFFING TABLE
CITY OF WINTER GARDEN
FY 2007/08**

	Amended Budget FY 2005/06	Original Budget FY 2006/07	Amended Budget FY 2006/07	Proposed Budget FY 2007/08
TRAILER CITY				
Facilities Manager (900)	1	1	1	1
Public Service Worker I (872)	0	0	0	1
Trailer City Total	<u>1</u>	<u>1</u>	<u>1</u>	<u>2</u>
	Amended Budget FY 2005/06	Original Budget FY 2006/07	Amended Budget FY 2006/07	Proposed Budget FY 2007/08
TOTAL NUMBER OF EMPLOYEES:	286	313.5	313.5	320



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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.

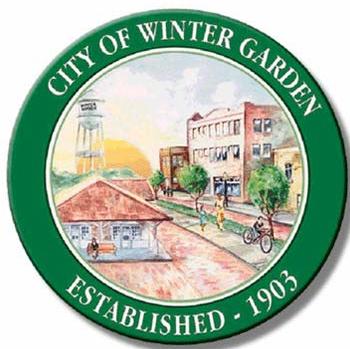
SPECIAL REVENUE FUND: A type of fund used to account for the proceeds of a specified revenue source (other than special assessments or major capital projects) that are legally restricted to expenditures for specified purposes. An example is revenue from the Community Development Block Grant.

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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