

# CITY OF RIVIERA BEACH



**TENTATIVE BUDGET**  
**FISCAL YEAR 2009/2010**

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# CITY OF RIVIERA BEACH

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July 29, 2009

To the Honorable Mayor, City Council and  
Citizens of the City of Riviera Beach

I am pleased to submit the tentative operating budget for the City of Riviera Beach for the period October 1, 2009 to September 30, 2010. The FY 2009/2010 budget was developed based on the policy directives created during the City Council's goal setting retreat in May 2009 and are summarized below:

- 1) Make every effort to replace services that may be cut by exploring other resources and collaborations
- 2) Carefully evaluate all revenue generating opportunities for potential efficiencies
- 3) Demonstrate program outcome impact based on across-the-board budget reductions to meet the priorities established by the City Council
- 4) Demonstrate all efforts to retain staff before recommending cuts
- 5) Demonstrate efforts to identify new funding sources

During the goal setting retreat, City Council revisited their priorities established for the FY 2008/2009 budget. Given the challenges faced this year, it is not surprising that most of the priorities remained the same. Departments were guided by these priorities in the development of the FY 2009/2010 budget:

## **FY 2008/2009**

- 1) Identify new funding sources
- 2) Improve relationships with residents of the City
- 3) Enhance public safety
- 4) Improve and beautify the City
- 5) Enhance economic development

## **FY 2009/2010**

- 1) Enhance Public Safety
- 2) Improve Business Recruitment/Retention
- 3) Enhance Code Enforcement
- 4) Enhance Economic Dev/Redevelopment

The total General Fund budget for FY 2009/2010 is \$53.913M which represents a reduction of 6.39% from FY 2008/2009 budget of \$57.591M. The assessed taxable property values for the City declined by 8.43%, moving from \$4.007B for FY 2008/2009 to \$3.669B for FY 2009/2010. The decline in assessed taxable property values in FY 2009/2010 is quite significant when compared to the average 18% increase each year from 2002 to 2006. This decline can be attributed to the economic downturn which was exacerbated by the mortgage crisis and the overall decline in the housing market.

It is a challenge to move forward in the midst of a major economic downturn while ensuring consistency with the City Council's priorities for providing municipal services. The City's administration has implemented a process of reviewing the total costs associated with providing each service, which has helped us to retain services at a level comparable to prior years.

I have directed staff to review all operational expenditures and programs to determine if the associated costs can be adjusted or eliminated. This process has helped us retain services at a level comparable to prior years. In order to balance the tentative FY 2009/2010 budget, a minor increase of 0.50 in the millage rate is required. This will move the millage rate from 8.426 to 8.926. The City's budgeted revenues for FY 2009/2010 include ad valorem property taxes totaling \$27.146M compared to \$29.405M in FY 2008/2009.

I recognize that requesting an increase in the millage during these harsh economic times may be troublesome; however, major cuts in staffing are being recommended. You will notice that the majority of the positions recommended for elimination are vacant and will account for a reduction in the work force and various programs. Presently, I am evaluating the entire organization; personnel, employee benefits, and programs and services provided by the City. Implementing cost cutting measures such as furloughs and the elimination of filled positions will be challenging and will impact the level of services provided. A systematic adjustment and evaluation of service delivery will be required in order to ensure that the needs of the community are being met. This will only come through slowly phasing out positions and the reassignment of tasks and functions to meet the changing needs of the organization.

### **HOW DID WE GET HERE?**

In prior years, the City reduced the millage rate in excess of 1 mill from 9.50 in 2001 to 8.426 in 2008. At the same time, the City's administration and City Council increased the level of services provided to the citizens and attempted to bring the City's employees' salaries to be more in line with surrounding communities. The State mandated changes have effectively reduced property tax revenues to the City and restricted the generation of new revenues. The City of Riviera Beach like most Florida cities is dependent on tax revenues as its primary revenue source. Property taxes comprise 73% of the City's total revenues.

A fundamental financial tenet is to match recurring expenditures with recurring revenues. For the prior two fiscal years, the City of Riviera Beach has balanced its budget using fund balance, which has allowed the City to maintain staffing and services. However, it exacerbates the City's financial position placing it in a deficit for the next year in terms of recurring revenues.

For the first 30 days since I was honored with the City's appointment, in addition to the day to day operations, I have been focused on submitting a balanced budget to the City Council

The following items highlight a list of actions that have been taken during the budget review process:

- Revised the budget format to be based on programs and activities, which allocates staff time and operating expenditures to specific programs to allow the City Council and the citizens to recognize the impact of any budget reductions.

- Directed Department Heads to submit budgets with a 10% reduction and further requested that their department budgets be reduced by an additional 4.45%.
- Began evaluation of employee early retirement incentives and buy outs.
- Froze 20 vacant full-time and 7 vacant part-time positions.
- Recommended the elimination of 9 filled full-time and 9 filled part-time positions.
- Negotiated the reduction of health care premiums.
- Recommended reducing the City's property and liability insurance by \$750,000.
- Proposed a furlough of one day per month for all employees equating to approximately 5% reduction in payroll costs.
- Reviewed the City's take home car and cell phone policies for possible reductions.
- Eliminated the offer of sick and vacation buy back for administrative personnel.

### **WHERE ARE WE GOING?**

Fundamentally, I am committed to moving the organization forward with the City Council from a reactive posture to a proactive, strategic, data driven organization which is flexible and responsive to the City Council and citizenry.

I have conducted a forensic review of the departmental budgets, operating costs, health benefits and property liability costs. I have heard from the City Council and the citizenry in terms of the priority of public safety. It is not possible to maintain current public safety staffing levels and other critical programs without a property tax increase. This tax increase is also critical in moving forward with a three year strategy to wean the City from the use of fund balance.

The FY 2009/2010 tentative budget is balanced based on a slight increase of the millage rate from 8.426 to 8.926; a proposed increase of only 0.50 mills. It is notable that this is the first proposed millage rate increase in five years. Prior to this year, the City Council reduced the millage rate from 9.50 in 2001 to a millage rate of 8.426 in 2009. The City's budgeted revenues for FY 2009/2010 include ad valorem property taxes totaling \$27.146M as compared to \$29.405M in FY 2008/2009, a reduction of \$2.259M in ad valorem taxes alone. A part of the decrease in ad valorem taxes can be attributed to the impact of the passage of Amendment 1. When combined with the negative effects of the economic downturn and housing market decline, it is easy to appreciate the challenge of continuing acceptable levels of service with significantly decreased revenues.

### **BUDGET FORMAT**

This budget is developed on a basis consistent with Generally Accepted Accounting Principles (GAAP). The GAAP basis of accounting for governmental funds is the modified accrual method where revenues are recorded when received in cash or when they are measurable and available or to be collected in the very near future and expenditures are recorded at the time liabilities are incurred.

The proprietary funds use full accrual accounting in which revenues and expenditures are recorded at the time they are incurred as opposed to when cash is actually received or spent. For

budgetary purposes, the proprietary funds are presented on the cash basis where depreciation and amortization are not budgeted but capital and debt service payments are budgeted for.

The tentative budget for FY 2009/2010 provides historical, current and future comparisons of revenues and expenditures for personnel, operating and capital. Budgets have been prepared for the following funds:

**General Fund** – This is the City’s primary operating fund used to account for all financial resources and related expenditures applicable to all general operations of the City, except those required to be accounted for in another fund. Major revenue sources are property taxes, sales taxes, imposed service charges, unrestricted revenues from the State, fine and forfeitures, and investment income. Expenditures are made for general administration, public safety, road and street maintenance, planning and development, parks and recreation, beautification projects, and other City services.

**Major Proprietary Funds** - The proprietary funds are used to account for operations which provide services on a user charge basis to the public. These funds include:

**Stormwater Fund** – This fund accounts for the City’s stormwater drainage systems and infrastructure.

**Utility Special District** – This fund accounts for the activities of providing water and wastewater services.

**Marina Fund** – This fund accounts for the activities of the City’s marina.

**Trust Funds** - These funds are fiduciary funds which are used to account for assets held by the City in a trustee capacity that includes the major disaster, housing trust, and liability insurance funds.

**Debt Service Fund** - This fund accounts for the principal and interest payments for the City’s outstanding debt obligations.

## **SIGNIFICANT FACTORS AFFECTING FY 2009/2010 BUDGET**

### **Property Tax Reform**

The Florida State Legislature adopted a significant property reform plan that consists of two components. House Bill 1B which statutorily rolls back property tax rates levied by municipalities and caps them going forward, unless the caps are overridden by a super majority vote of the Council or by referendum. Failure to adhere to those requirements will result in financial penalties to the municipality. The other component approved by the electorate in January 2008 provides (1) an additional \$25,000 to the homestead exemption, (2) a choice for existing homesteaders to switch from the existing Save Our Homes protection to the new Super Homestead exemption, (3) targeted tax relief for certain types of properties, and (4) a mandate that the Legislature restrict property tax increases by municipalities. Beginning in fiscal year

2009, property tax revenues will be capped based on the rate of per capita personal income growth and new construction.

**Impacts of Reduction in Revenues**

In order to meet the anticipated reductions in property tax revenues, all department heads were directed to reduce their department’s operating budget by at least 10%. The following personnel and service reductions were taken:

- 20 vacant and 9 filled full-time positions have been eliminated.
- 16 part-time positions have been eliminated.
- All City employees will participate in furloughs of 8 hours per month for 12 months; this includes police, fire, general government and enterprise fund employees.
- Travel, training, and employee development have been reduced by at least 40%.
- Employee awards program have been significantly reduced and the holiday party has been eliminated.
- Operating costs have been decreased by 15%.
- Operating hours for Barracuda Bay have been reduced.

**General Fund Eliminated Positions**

The following is a summary of the eliminated positions:

<b>Department</b>	<b>Position</b>	<b>Number of positions</b>	<b>Status</b>
<b><u>FULL-TIME</u></b>			
Police	General Counsel	1	Filled
Police	Staff Assistant, Senior	1	Filled
Police	Communications Operators	3	Filled
Police	Communications Supervisor	3	Filled
Executive	Events Coordinator	1	Filled
Legislative	Legislative Aide	1	Vacant
Executive	Staff Assistant Senior	1	Vacant
Human Resources	HR Specialist	1	Vacant
Community Development	Planner	1	Vacant
Community Development	Combination Inspector	1	Vacant
Community Development	City Engineer	1	Vacant
Fire	Firefighter	4	Vacant
Public Works	Maintenance Worker	1	Vacant
City Clerk	Staff Assistant	1	Vacant
Public Works	Inventory Clerk	1	Vacant
Parks and Recreation	Program Coordinator	1	Vacant
Parks and Recreation	Recreation Center Coordinator	1	Vacant
Parks and Recreation	Carpenter	1	Vacant
Parks and Recreation	Maintenance Worker	1	Vacant
Parks and Recreation	Parks Superintendent	1	Vacant
Parks and Recreation	Pool Guard Captain	1	Vacant
Library	Library Assistant	1	Vacant

**PART-TIME**

Community Development	Building Permit Technician	1	Filled
Public Works	Custodian	1	Vacant
Parks and Recreation	Program Aide	1	Vacant
Parks and Recreation	Concession / Program Aide	3	Filled
Parks and Recreation	Pool Guard	2	Vacant
Parks and Recreation	Pool Guard	5	Filled
Library	Library Assistant	2	Vacant
Library	Library Page	1	Vacant
		<b>16</b>	

**Salaries**

Personnel costs for general and proprietary funds of \$41,087,007 have been projected for FY 2009/2010, a reduction of \$1,043,009 from FY 2008/2009 due to the elimination of positions and furloughs.

**Pension**

Police

Contributions of \$2,987,239 have been projected for police pension for FY 2009/2010, an increase of 8%.

Fire

Contributions of \$2,177,638 have been projected for fire pension for FY 2009/2010, an increase of 4%.

General

Contributions of \$3,568,551 have been projected for general pension (inclusive of general and proprietary funds) for FY 2009/2010, a reduction of 0.60%.

**Insurance**

Health and Dental

An increase of 10% has been projected for health and dental insurance costs for FY 2009/2010 which is in line with the increase for FY 2008/2009. It is anticipated that the employee contributions for family coverage may have to be increased in order to minimize costs to the City.



General Liability / Property / Workers' Compensation Insurance

General liability, property, and worker's compensation insurance costs have been reduced by approximately \$750,000 for FY 2009/2010, by reducing premiums and increasing the deductibles. Safety programs have been initiated to address work-related hazards in order to reduce workers' compensation costs resulting from work-related injuries and illnesses.

Economic Development

Economic and housing development are essential in the current economy to help stimulate growth in the City. I am recommending that \$90,000 be allocated for this purpose. This program will be administered through the Community Development Department.

Capital Outlay

Capital expenditures for General fund total \$486,510 for FY 2009/2010, a reduction of 49% from FY 2008/2009. The significant capital purchases in the General Fund are mainly police vehicles and library materials. The funding of replacement computers will be put on hold for one year.

The City's Five-year Capital Improvement Plan will be submitted in late August 2009.

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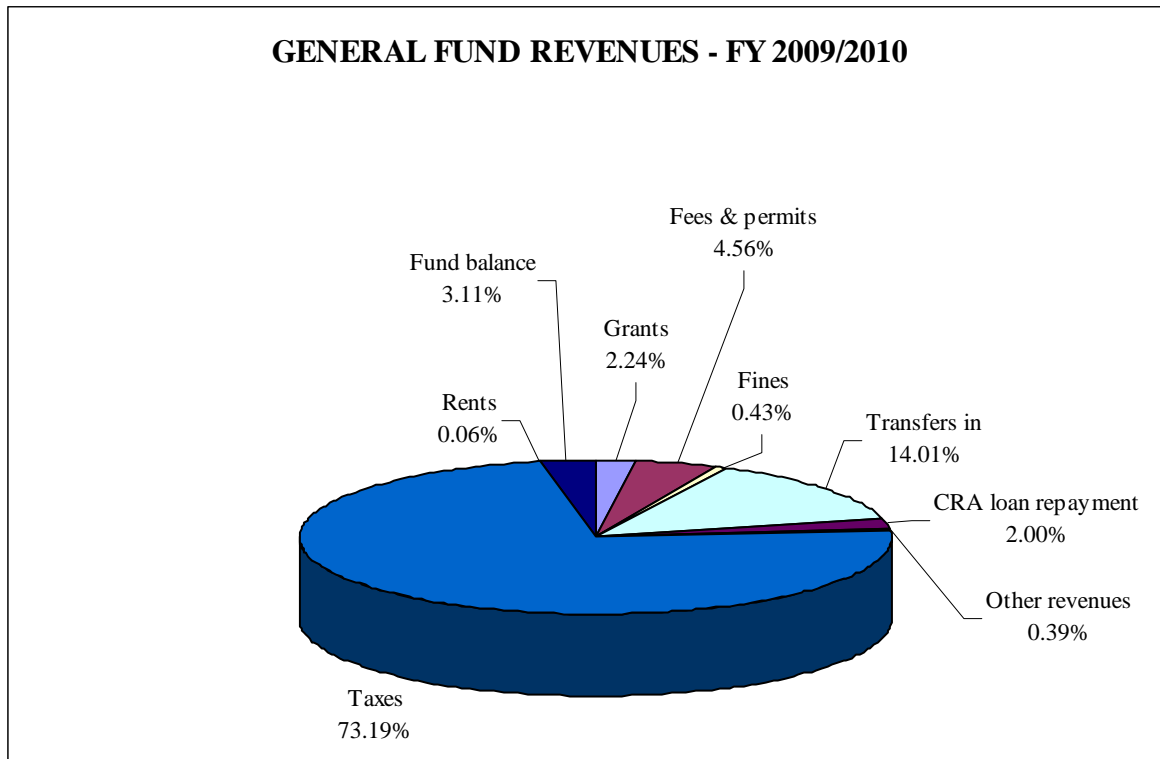
**GENERAL FUND SUMMARY OF REVENUES AND EXPENDITURES**

**Total Revenues and Sources            \$53,913,360**

General fund’s revenues and non-revenue sources total \$53,913,360 for FY 2009/2010 which includes the use of fund balance of \$1,678,000 and a loan repayment of \$1,079,000 from the CRA. For FY 2009/2010, the property tax revenues are based on an increase in the millage rate of 0.50, increasing from 8.246 to 8.926 mills, which represents an increase of 5.90% in taxes to the taxpayer. The following summarizes General fund’s revenues and sources for FY 2009/2010.

**Revenue Source:**

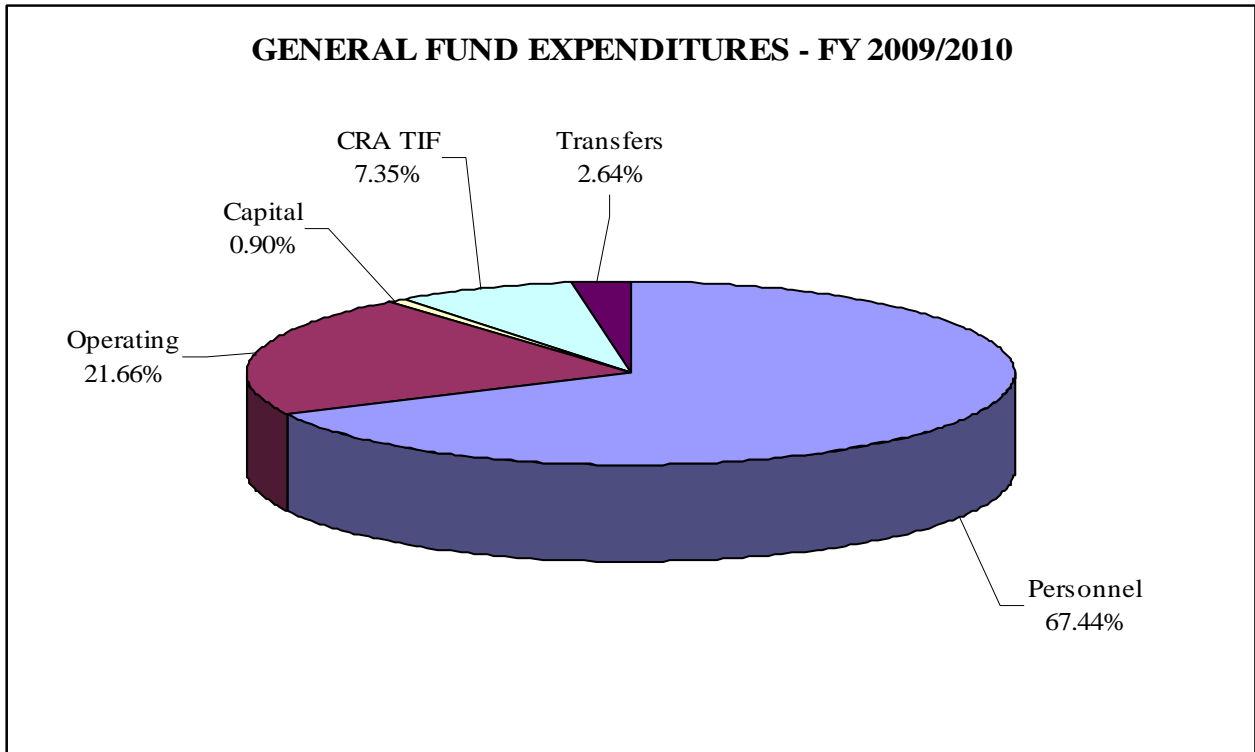
Taxes	39,460,048
Fees & permits	2,457,161
Grants & other shared revenues	1,209,220
Fines & forfeitures	233,000
Rents & leases	33,800
Other revenues	212,210
Transfers in	7,550,721
CRA loan repayment	1,079,000
Fund balance	1,678,000
<b>Total Revenues</b>	<b><u>53,913,160</u></b>



**Total Expenditures \$53,913,360**

General fund's expenditures total \$53,913,360 for FY 2009/2010 and include the following costs:

Personnel	36,361,785
Operating	11,678,364
Capital	486,510
CRA TIF	3,964,410
Transfers	1,422,291
<b>Total</b>	<b><u>53,913,360</u></b>



## **Enterprise Funds**

### **Marina**

The Marina has experienced several challenges during this year; one of the major concerns has been the liability of the dry storage facility. One of the main issues is the cost to repair the facility in light of the current utilization rate and competition from surrounding marinas as well as the uncertainty of the future development plan for the site. I will be presenting my recommendation to the City Council to close the dry storage facility; therefore the revenues and expenditures associated with the dry storage are not included in the FY2009/2010 budget. This will result in the elimination of 6 filled positions. The deficit for the Marina is projected to be \$670,000 for FY 2009/2010 on a cash basis before (without) consideration of any revenue from the vacated site. The appraised rental value of the dry storage site is \$4.50 per square foot without water access and \$7.50 where waterfront control is granted. The deficit projections include reductions in revenue due to our occupancy rate of about 65% in wet slips, the standstill in the boating market, debt service payments, and administrative fees.

### **Storm Water**

No reductions other than the furlough have been made in this fund. The revenue budget for FY 2009/2010 is \$2,432,598.

### **Utility Special District**

A water and sewer rate increase has been approved for FY 2009/2010 resulting in projected revenues of \$15.3 million for FY 2009/2010, an increase of \$1.7 million. The staff will participate in furloughs as the remainder of the City employees; any fund balance will go toward replenishing the Utility Special District's reserves.

## **OTHER FUNDS REVENUES AND EXPENDITURE SUMMARIES**

### **Liability Insurance Fund**

The Liability Insurance Trust fund is used to account for the risk management services that are provided to the City's departments. Expenditures for FY 2009/2010 are estimated to be \$8,256,620 which is mainly used for workers' compensation, liability insurance payments, settlement payments, and administrator payments. This amount is charged to City Departments. A transfer of \$697,059 has been made from the Liability Insurance Fund to the Marina's operating fund, in order to balance the Marina's operating budget's deficit for FY 2009/2010.

### **Major Disaster Fund**

All appropriations for the Major Disaster Trust Fund are set forth in the City's Charter, wherein, each budget year the City Council shall make an appropriation to cover the potential cost to the City resulting from a major disaster or catastrophe. The balance in the fund is carried forward in the budget from year to year. Expenditures from the Major Disaster fund are made by resolution

of the City Council and approved by at least three members. For FY 2009/2010, based on the City Charter, \$466,666 will be transferred to the major disaster fund based on the projected property tax revenues.

### Housing Trust Fund

The Housing Trust Fund provides housing assistance and affordable opportunities to low and moderate income residents of the City of Riviera Beach. The total estimated revenues are \$200,000 and operating expenditures total \$200,000.

### SUMMARY

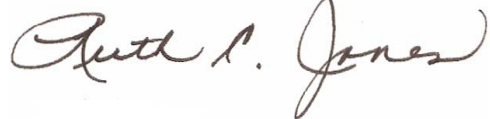
This year as in the past years, the success of the strategy embodied in the budget rests on the ability of the City's administration and Council to stay the difficult course throughout the year. This budget was developed with minimal impact to the level of service offered by the police and fire departments. Unfortunately, we had to eliminate funding of all special events (with the exception of the Martin Luther King, Jr. Celebration); however, we have provided funds to initiate a marketing plan which will focus on business recruitment and improving the City's image.

I anticipate that by working closely with the City's business partners, we will be able to generate interest in sponsoring future cultural activities that will attract visitors and potential residents to our City. Through careful analysis and constant feedback from Department Heads, the priorities set by the City Council will be accomplished in FY 2009/2010 despite the challenges faced. The City's administration is committed to providing the best level of service to the citizens of Riviera Beach.

Balancing the FY2009/2010 budget was an extremely difficult task given the date that I joined the City of Riviera Beach; it would not have been possible without the efforts of the City's Department Heads and staff. It is through their diligent efforts that I am able to present the FY 2009/2010 tentative budget to the City Council.

I look forward to working with the City Council to address questions and to provide clarification on any aspect, as we finalize the proposed budget during the workshops in August.

**Respectfully submitted,**



**Ruth C. Jones  
City Manager**

# CITY OF RIVIERA BEACH COUNCIL

**MAYOR  
THOMAS A. MASTERS**



## COUNCIL MEMBERS

**DAWN S. PARDO  
Chair  
(District 4)**



**JUDY L. DAVIS  
Chair Pro Tem  
(District 2)**



**Cedric A. Thomas  
Councilperson  
(District 3)**



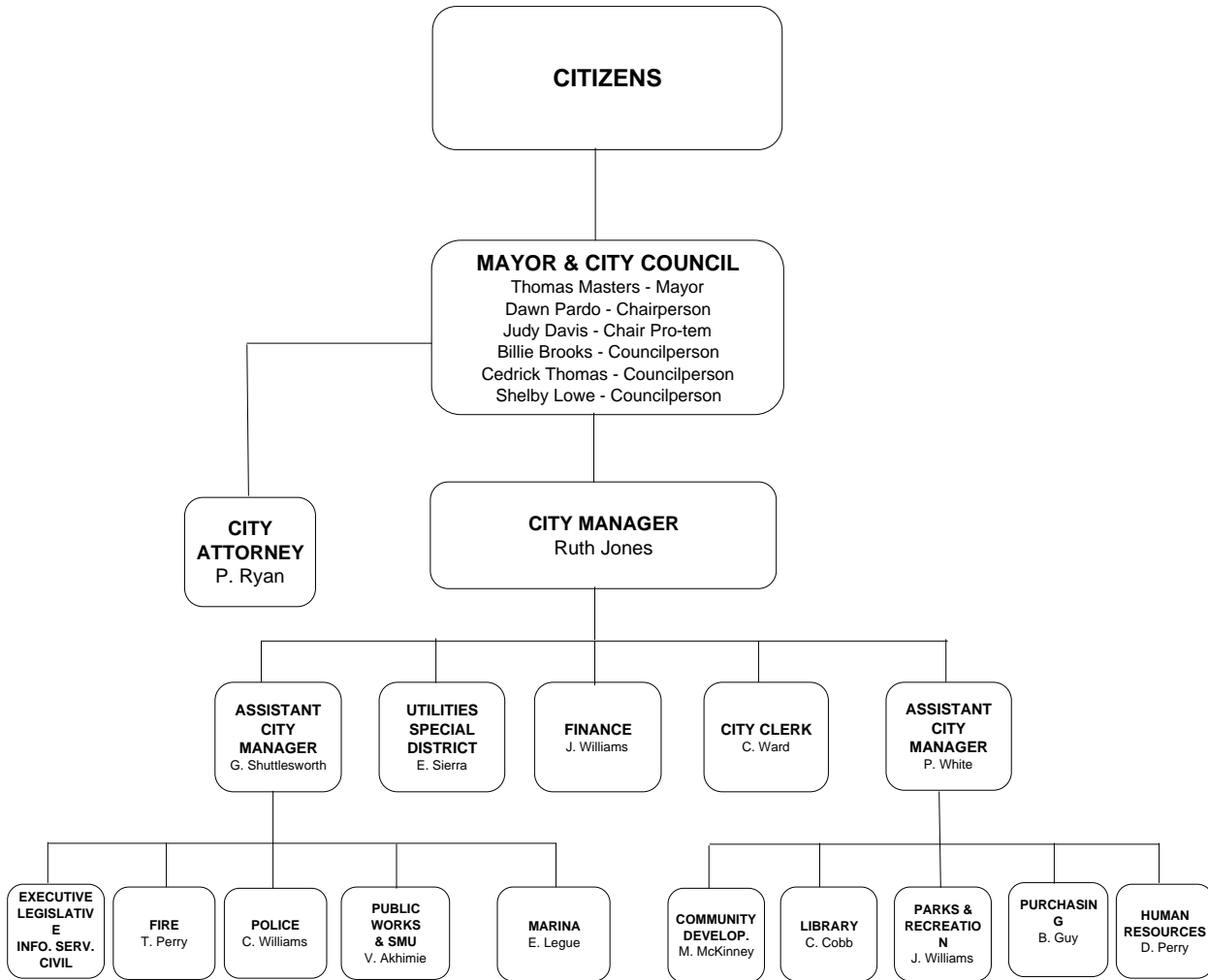
**BILLIE E. BROOKS  
Councilperson  
(District 1)**



**SHELBY L. LOWE  
Councilperson  
(District 5)**

# CITY OF RIVIERA BEACH ORGANIZATION CHART

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# GENERAL FUND



**GENERAL FUND - SCHEDULE OF REVENUES, EXPENDITURES, AND USE OF RESERVES**

	<b>ADOPTED BUDGET FY 2007/2008</b>	<b>ADOPTED BUDGET FY 2008/2009</b>	<b>TENTATIVE BUDGET FY 2009/2010</b>	<b>Inc / (Dec) \$</b>	<b>Inc/ (Dec) %</b>
<b>Revenues:</b>					
Taxes	39,788,824	40,241,803	39,460,048	(781,755)	-1.94%
Fees & permits	2,925,075	2,750,200	2,457,161	(293,039)	-10.66%
Grants & other shared revenues	1,419,175	1,191,182	1,209,220	18,038	1.51%
Fines & forfeitures	231,500	236,500	233,000	(3,500)	-1.48%
Rents & leases	77,800	77,800	33,800	(44,000)	-56.56%
Other revenues	1,035,000	880,000	1,291,210	411,210	46.73%
Transfers in	8,148,720	10,506,190	7,550,721	(2,955,469)	-28.13%
<b>Total Revenues</b>	<b>53,626,094</b>	<b>55,883,675</b>	<b>52,235,160</b>	<b>(3,648,515)</b>	<b>-6.53%</b>
<b>Expenditures:</b>					
Personnel	36,267,443	37,521,701	36,361,785	(1,159,916)	-3.09%
Operating	12,900,272	13,878,033	11,678,364	(2,199,669)	-15.85%
Capital Outlay	637,994	969,723	486,510	(483,213)	-49.83%
CRA TIF Payment	2,135,260	2,666,196	3,964,410	1,298,214	48.69%
Transfers out	1,685,125	2,555,625	1,422,291	(1,133,334)	-44.35%
<b>Total Expenditures</b>	<b>53,626,094</b>	<b>57,591,278</b>	<b>53,913,360</b>	<b>(3,677,918)</b>	<b>-6.39%</b>
<b>Excess of Revenues over / (under) Expenditures</b>	<b>-</b>	<b>(1,707,603)</b>	<b>(1,678,200)</b>	<b>29,403</b>	<b>-1.72%</b>
<b>Use of Fund balance / Reserves</b>	<b>-</b>	<b>1,707,603</b>	<b>1,678,200</b>	<b>(29,403)</b>	<b>-1.72%</b>

**GENERAL FUND EXPENDITURES BY DIVISION**

<b>EXPENDITURE TYPE</b>	<b>ADOPTED BUDGET FY 2007/2008</b>	<b>ADOPTED BUDGET FY 2008/2009</b>	<b>TENTATIVE BUDGET FY 2009/2010</b>	<b>Inc / (Dec) \$</b>	<b>Inc/ (Dec) %</b>
<b><u>GENERAL FUND</u></b>					
<b><u>LEGISLATIVE</u></b>					
PERSONNEL	496,498	460,694	383,697	(76,997)	-16.71%
OPERATING COSTS	133,168	125,186	90,333	(34,853)	-27.84%
CAPITAL OUTLAY	28,000	-	-	-	0.00%
<b>Grand Total</b>	<b>657,666</b>	<b>585,880</b>	<b>474,030</b>	<b>(111,850)</b>	<b>-19.09%</b>
<b><u>EXECUTIVE - CITY MANAGER</u></b>					
PERSONNEL	1,078,985	1,096,619	815,706	(280,913)	-25.62%
OPERATING COSTS	103,430	99,713	68,144	(31,569)	-31.66%
CAPITAL OUTLAY	6,650	6,650	6,650	-	0.00%
<b>Grand Total</b>	<b>1,189,065</b>	<b>1,202,982</b>	<b>890,500</b>	<b>(312,482)</b>	<b>-25.98%</b>
<b><u>GENERAL ADMINISTRATION</u></b>					
PERSONNEL	4,038,474	3,004,580	3,633,551	628,971	20.93%
OPERATING COSTS	1,082,429	2,373,113	1,153,099	(1,220,014)	-51.41%
TRANSFERS	1,685,125	2,555,625	1,422,291	(1,133,334)	-44.35%
CRA TIF	2,135,260	2,666,196	3,964,410	1,298,214	48.69%
<b>Grand Total</b>	<b>8,941,288</b>	<b>10,599,514</b>	<b>10,173,351</b>	<b>(1,626,177)</b>	<b>-15.34%</b>
<b><u>INFORMATION TECHNOLOGY</u></b>					
PERSONNEL	438,241	487,252	483,183	(4,069)	-0.84%
OPERATING COSTS	308,780	312,366	326,970	14,604	4.68%
CAPITAL OUTLAY	98,838	98,838	-	(98,838)	-100.00%
<b>Grand Total</b>	<b>845,859</b>	<b>898,456</b>	<b>810,153</b>	<b>(88,303)</b>	<b>-9.83%</b>
<b><u>FINANCE - ADMINISTRATION</u></b>					
PERSONNEL	231,452	181,964	185,927	3,963	2.18%
OPERATING COSTS	149,633	200,423	120,210	(80,213)	-40.02%
<b>Grand Total</b>	<b>381,085</b>	<b>382,387</b>	<b>306,137</b>	<b>(76,250)</b>	<b>-19.94%</b>

**GENERAL FUND EXPENDITURES BY DIVISION**

<b>EXPENDITURE TYPE</b>	<b>ADOPTED BUDGET FY 2007/2008</b>	<b>ADOPTED BUDGET FY 2008/2009</b>	<b>TENTATIVE BUDGET FY 2009/2010</b>	<b>Inc / (Dec) \$</b>	<b>Inc/ (Dec) %</b>
<b><u>FINANCE - ACCOUNTING</u></b>					
<b>PERSONNEL</b>	363,822	480,339	461,488	(18,851)	-3.92%
<b>OPERATING COSTS</b>	29,019	27,416	14,888	(12,528)	-45.70%
<b>CAPITAL OUTLAY</b>	3,000	3,000	-	(3,000)	-100.00%
<b>Grand Total</b>	<b>395,841</b>	<b>510,755</b>	<b>476,376</b>	<b>(34,379)</b>	<b>-6.73%</b>
<b><u>FINANCE - BILLING &amp; COLLECTIONS</u></b>					
<b>PERSONNEL</b>	434,957	457,380	454,885	(2,495)	-0.55%
<b>OPERATING COSTS</b>	124,285	131,549	127,588	(3,961)	-3.01%
<b>CAPITAL OUTLAY</b>	24,760	25,180	5,400	(19,780)	-78.55%
<b>Grand Total</b>	<b>584,002</b>	<b>614,109</b>	<b>587,873</b>	<b>(26,236)</b>	<b>-4.27%</b>
<b><u>CITY CLERK - RECORDS</u></b>					
<b>PERSONNEL</b>	494,349	521,232	488,946	(32,286)	-6.19%
<b>OPERATING COSTS</b>	110,191	108,857	70,981	(37,876)	-34.79%
<b>CAPITAL OUTLAY</b>	5,000	5,000	-	(5,000)	-100.00%
<b>Grand Total</b>	<b>609,540</b>	<b>635,089</b>	<b>559,927</b>	<b>(75,162)</b>	<b>-11.83%</b>
<b><u>CITY CLERK - ELECTIONS</u></b>					
<b>OPERATING COSTS</b>	47,095	47,095	39,230	(7,865)	-16.70%
<b>Grand Total</b>	<b>47,095</b>	<b>47,095</b>	<b>39,230</b>	<b>(7,865)</b>	<b>-16.70%</b>
<b><u>HR - ADMINISTRATION / LABOR</u></b>					
<b>PERSONNEL</b>	426,006	452,742	366,469	(86,273)	-19.06%
<b>OPERATING COSTS</b>	251,332	261,527	230,290	(31,237)	-11.94%
<b>CAPITAL OUTLAY</b>	2,500	1,000	1,000	-	0.00%
<b>Grand Total</b>	<b>679,838</b>	<b>715,269</b>	<b>597,759</b>	<b>(117,510)</b>	<b>-16.43%</b>

**GENERAL FUND EXPENDITURES BY DIVISION**

<b>EXPENDITURE TYPE</b>	<b>ADOPTED BUDGET FY 2007/2008</b>	<b>ADOPTED BUDGET FY 2008/2009</b>	<b>TENTATIVE BUDGET FY 2009/2010</b>	<b>Inc / (Dec) \$</b>	<b>Inc/ (Dec) %</b>
<b><u>HR - RISK MANAGEMENT</u></b>					
<b>PERSONNEL</b>	141,779	140,792	133,237	(7,555)	-5.37%
<b>OPERATING COSTS</b>	18,639	23,793	11,713	(12,080)	-50.77%
<b>CAPITAL OUTLAY</b>	22,000	3,000	-	(3,000)	-100.00%
<b>Grand Total</b>	<b>182,418</b>	<b>167,585</b>	<b>144,950</b>	<b>(22,635)</b>	<b>-13.51%</b>
<b><u>LEGAL</u></b>					
<b>PERSONNEL</b>	360,741	381,792	380,150	(1,642)	-0.43%
<b>OPERATING COSTS</b>	143,910	142,468	73,885	(68,583)	-48.14%
<b>CAPITAL OUTLAY T</b>	3,000	3,000	3,000	-	0.00%
<b>Grand Total</b>	<b>507,651</b>	<b>527,260</b>	<b>457,035</b>	<b>(70,225)</b>	<b>-13.32%</b>
<b><u>COMMUNITY DEVELOPMENT - PLANNING &amp; ZONING</u></b>					
<b>PERSONNEL</b>	387,872	328,956	315,811	(13,145)	-4.00%
<b>OPERATING COSTS</b>	52,834	50,205	44,371	(5,834)	-11.62%
<b>Grand Total</b>	<b>440,706</b>	<b>379,161</b>	<b>360,182</b>	<b>(18,979)</b>	<b>-5.01%</b>
<b><u>COMMUNITY DEVELOPMENT - BUILDING / INSPECTIONS</u></b>					
<b>PERSONNEL</b>	744,104	784,504	699,166	(85,338)	-10.88%
<b>OPERATING COSTS</b>	323,423	278,446	257,929	(20,517)	-7.37%
<b>Grand Total</b>	<b>1,067,527</b>	<b>1,062,950</b>	<b>957,095</b>	<b>(105,855)</b>	<b>-9.96%</b>
<b><u>COMMUNITY DEVELOPMENT - ENGINEERING</u></b>					
<b>PERSONNEL</b>	181,040	232,118	61,031	(171,087)	-73.71%
<b>OPERATING COSTS</b>	48,549	46,008	41,518	(4,490)	-9.76%
<b>CAPITAL OUTLAY</b>	20,000	-	-	-	0.00%
<b>Grand Total</b>	<b>249,589</b>	<b>278,126</b>	<b>102,549</b>	<b>(175,577)</b>	<b>-63.13%</b>

**GENERAL FUND EXPENDITURES BY DIVISION**

<b>EXPENDITURE TYPE</b>	<b>ADOPTED BUDGET FY 2007/2008</b>	<b>ADOPTED BUDGET FY 2008/2009</b>	<b>TENTATIVE BUDGET FY 2009/2010</b>	<b>Inc / (Dec) \$</b>	<b>Inc/ (Dec) %</b>
<b><u>COMMUNITY DEVELOPMENT - ADMINISTRATION</u></b>					
<b>PERSONNEL</b>	299,379	317,992	325,852	7,860	2.47%
<b>OPERATING COSTS</b>	70,888	78,934	157,574	78,640	99.63%
<b>Grand Total</b>	<b>370,267</b>	<b>396,926</b>	<b>483,426</b>	<b>86,500</b>	<b>21.79%</b>
<b><u>POLICE - ADMINISTRATION</u></b>					
<b>PERSONNEL</b>	3,555,608	3,988,225	1,515,297	(2,472,928)	-62.01%
<b>OPERATING COSTS</b>	801,105	675,908	664,138	(11,770)	-1.74%
<b>CAPITAL OUTLAY</b>	-	9,983	9,983	-	0.00%
<b>Grand Total</b>	<b>4,356,713</b>	<b>4,674,116</b>	<b>2,189,418</b>	<b>(2,484,698)</b>	<b>-53.16%</b>
<b><u>POLICE - RECORDS</u></b>					
<b>PERSONNEL</b>	-	21,429	395,169	373,740	1744.09%
<b>OPERATING COSTS</b>	-	38,180	32,583	(5,597)	-14.66%
<b>Grand Total</b>	-	<b>59,609</b>	<b>427,752</b>	<b>368,143</b>	<b>617.60%</b>
<b><u>POLICE - COMMUNICATIONS</u></b>					
<b>PERSONNEL</b>	-	56,250	828,676	772,426	1373.20%
<b>OPERATING COSTS</b>	-	101,333	57,754	(43,579)	-43.01%
<b>Grand Total</b>	-	<b>157,583</b>	<b>886,430</b>	<b>728,847</b>	<b>462.52%</b>
<b><u>POLICE - EVIDENCE</u></b>					
<b>PERSONNEL</b>	-	5,357	322,096	316,739	5912.62%
<b>OPERATING COSTS</b>	-	9,992	11,561	1,569	15.70%
<b>Grand Total</b>	-	<b>15,349</b>	<b>333,657</b>	<b>318,308</b>	<b>2073.80%</b>

## GENERAL FUND EXPENDITURES BY DIVISION

EXPENDITURE TYPE	ADOPTED BUDGET FY 2007/2008	ADOPTED BUDGET FY 2008/2009	TENTATIVE BUDGET FY 2009/2010	Inc / (Dec) \$	Inc/ (Dec) %
<b><u>POLICE - DISTRICT #1</u></b>					
PERSONNEL	8,569,586	8,734,098	1,927,710	(6,806,388)	-77.93%
OPERATING COSTS	2,466,345	1,738,251	1,640,256	(97,995)	-5.64%
CAPITAL OUTLAY	165,000	115,238	100,600	(14,638)	-12.70%
<b>Grand Total</b>	<b>11,200,931</b>	<b>10,587,587</b>	<b>3,668,566</b>	<b>(6,919,021)</b>	<b>-65.35%</b>
<b><u>POLICE - DISTRICT #2</u></b>					
PERSONNEL	-	104,944	2,680,704	2,575,760	2454.41%
OPERATING COSTS	-	266,655	249,137	(17,518)	-6.57%
CAPITAL OUTLAY	-	151,714	149,000	(2,714)	-1.79%
<b>Grand Total</b>	<b>-</b>	<b>523,313</b>	<b>3,078,841</b>	<b>2,555,528</b>	<b>488.34%</b>
<b><u>POLICE - DISTRICT #3</u></b>					
PERSONNEL	-	62,087	2,069,978	2,007,891	3234.00%
OPERATING COSTS	-	161,596	155,170	(6,426)	-3.98%
CAPITAL OUTLAY	-	111,714	101,000	(10,714)	-9.59%
<b>Grand Total</b>	<b>-</b>	<b>335,397</b>	<b>2,326,148</b>	<b>1,990,751</b>	<b>593.55%</b>
<b><u>POLICE - INVESTIGATIONS</u></b>					
PERSONNEL	-	34,286	1,704,034	1,669,748	4870.06%
OPERATING COSTS	-	116,752	124,218	7,466	6.39%
CAPITAL OUTLAY	-	1,143	1,000	(143)	-12.51%
<b>Grand Total</b>	<b>-</b>	<b>152,181</b>	<b>1,829,252</b>	<b>1,677,071</b>	<b>1102.02%</b>
<b><u>POLICE - MARINE</u></b>					
PERSONNEL	-	5,714	183,522	177,808	3111.80%
OPERATING COSTS	-	14,595	15,554	959	6.57%
CAPITAL OUTLAY	-	190	190	-	0.00%
<b>Grand Total</b>	<b>-</b>	<b>20,499</b>	<b>199,266</b>	<b>178,767</b>	<b>872.08%</b>

**GENERAL FUND EXPENDITURES BY DIVISION**

<b>EXPENDITURE TYPE</b>	<b>ADOPTED BUDGET FY 2007/2008</b>	<b>ADOPTED BUDGET FY 2008/2009</b>	<b>TENTATIVE BUDGET FY 2009/2010</b>	<b>Inc / (Dec) \$</b>	<b>Inc/ (Dec) %</b>
<b><u>POLICE - TRAFFIC</u></b>					
<b>PERSONNEL</b>	-	11,429	548,701	537,272	4700.95%
<b>OPERATING COSTS</b>	-	32,985	27,407	(5,578)	-16.91%
<b>Grand Total</b>	-	<b>44,414</b>	<b>576,108</b>	<b>531,694</b>	<b>1197.13%</b>
<b><u>POLICE - CANINE</u></b>					
<b>PERSONNEL</b>	-	25,714	603,516	577,802	2247.03%
<b>OPERATING COSTS</b>	-	55,345	67,004	11,659	21.07%
<b>Grand Total</b>	-	<b>81,059</b>	<b>670,520</b>	<b>589,461</b>	<b>727.20%</b>
<b><u>POLICE - CODE ENFORCEMENT</u></b>					
<b>PERSONNEL</b>	587,988	556,560	641,553	84,993	15.27%
<b>OPERATING COSTS</b>	230,000	218,659	192,395	(26,264)	-12.01%
<b>CAPITAL OUTLAY</b>	-	3,500	1,750	(1,750)	-50.00%
<b>Grand Total</b>	<b>817,988</b>	<b>778,719</b>	<b>835,698</b>	<b>56,979</b>	<b>7.32%</b>
<b><u>FIRE - OPERATIONS</u></b>					
<b>PERSONNEL</b>	6,506,436	7,032,711	6,782,468	(250,243)	-3.56%
<b>OPERATING COSTS</b>	2,029,355	1,830,995	1,701,277	(129,718)	-7.08%
<b>CAPITAL OUTLAY</b>	151,000	123,000	-	(123,000)	-100.00%
<b>Grand Total</b>	<b>8,686,791</b>	<b>8,986,706</b>	<b>8,483,745</b>	<b>(502,961)</b>	<b>-5.60%</b>
<b><u>FIRE - RESCUE</u></b>					
<b>PERSONNEL</b>	1,670,002	1,859,910	2,082,566	222,656	11.97%
<b>OPERATING COSTS</b>	1,052,002	967,563	899,613	(67,950)	-7.02%
<b>Grand Total</b>	<b>2,722,004</b>	<b>2,827,473</b>	<b>2,982,179</b>	<b>154,706</b>	<b>5.47%</b>

**GENERAL FUND EXPENDITURES BY DIVISION**

<b>EXPENDITURE TYPE</b>	<b>ADOPTED BUDGET FY 2007/2008</b>	<b>ADOPTED BUDGET FY 2008/2009</b>	<b>TENTATIVE BUDGET FY 2009/2010</b>	<b>Inc / (Dec) \$</b>	<b>Inc/ (Dec) %</b>
<b><u>PUBLIC WORKS - ADMINISTRATION</u></b>					
PERSONNEL	349,878	360,106	436,251	76,145	21.15%
OPERATING COSTS	158,387	152,694	133,783	(18,911)	-12.38%
CAPITAL OUTLAY	4,500	37,900	8,150	(29,750)	-78.50%
<b>Grand Total</b>	<b>512,765</b>	<b>550,700</b>	<b>578,184</b>	<b>27,484</b>	<b>4.99%</b>
<b><u>PUBLIC WORKS - STREETS</u></b>					
PERSONNEL	736,260	756,820	593,309	(163,511)	-21.61%
OPERATING COSTS	874,772	902,234	608,918	(293,316)	-32.51%
CAPITAL OUTLAY	14,400	171,794	21,200	(150,594)	-87.66%
<b>Grand Total</b>	<b>1,625,432</b>	<b>1,830,848</b>	<b>1,223,427</b>	<b>(607,421)</b>	<b>-33.18%</b>
<b><u>PUBLIC WORKS - PROPERTY MAINTENANCE</u></b>					
PERSONNEL	488,165	547,970	533,125	(14,845)	-2.71%
OPERATING COSTS	377,374	369,675	574,270	204,595	55.34%
CAPITAL OUTLAY	-	6,795	2,003	(4,792)	-70.52%
<b>Grand Total</b>	<b>865,539</b>	<b>924,440</b>	<b>1,109,398</b>	<b>184,958</b>	<b>20.01%</b>
<b><u>PUBLIC WORKS - VEHICLE MAINTENANCE</u></b>					
PERSONNEL	470,961	515,612	445,456	(70,156)	-13.61%
OPERATING COSTS	231,277	215,579	176,421	(39,158)	-18.16%
<b>Grand Total</b>	<b>702,238</b>	<b>731,191</b>	<b>621,877</b>	<b>(109,314)</b>	<b>-14.95%</b>
<b><u>PARKS &amp; RECREATION - RECREATIONAL ACTIVITIES</u></b>					
PERSONNEL	684,871	801,017	589,986	(211,031)	-26.35%
OPERATING COSTS	541,339	541,040	609,209	68,169	12.60%
CAPITAL OUTLAY	9,584	9,584	9,584	-	0.00%
<b>Grand Total</b>	<b>1,235,794</b>	<b>1,351,641</b>	<b>1,208,779</b>	<b>(142,862)</b>	<b>-10.57%</b>



**GENERAL FUND EXPENDITURES BY DIVISION**

<b>EXPENDITURE TYPE</b>	<b>ADOPTED BUDGET FY 2007/2008</b>	<b>ADOPTED BUDGET FY 2008/2009</b>	<b>TENTATIVE BUDGET FY 2009/2010</b>	<b>Inc / (Dec) \$</b>	<b>Inc/ (Dec) %</b>
<b><u>PARKS &amp; RECREATION - AQUATICS</u></b>					
<b>PERSONNEL</b>	248,925	294,122	266,801	(27,321)	-9.29%
<b>OPERATING COSTS</b>	106,930	91,771	61,619	(30,152)	-32.86%
<b>Grand Total</b>	<b>355,855</b>	<b>385,893</b>	<b>328,420</b>	<b>(57,473)</b>	<b>-14.89%</b>

**PARKS & RECREATION - PARK MAINTENANCE**

<b>PERSONNEL</b>	898,665	994,009	831,039	(162,970)	-16.40%
<b>OPERATING COSTS</b>	499,554	458,623	394,789	(63,834)	-13.92%
<b>CAPITAL OUTLAY</b>	10,000	10,000	10,000	-	0.00%
<b>Grand Total</b>	<b>1,408,219</b>	<b>1,462,632</b>	<b>1,235,828</b>	<b>(226,804)</b>	<b>-15.51%</b>

**PARKS & RECREATION - BARRACUDA BAY**

<b>PERSONNEL</b>	407,059	421,274	268,833	(152,441)	-36.19%
<b>OPERATING COSTS</b>	240,807	307,493	202,671	(104,822)	-34.09%
<b>Grand Total</b>	<b>647,866</b>	<b>728,767</b>	<b>471,504</b>	<b>(257,263)</b>	<b>-35.30%</b>

**PARKS & RECREATION - LDCC**

<b>PERSONNEL</b>	73,320	76,047	63,605	(12,442)	-16.36%
<b>OPERATING COSTS</b>	41,666	34,945	28,477	(6,468)	-18.51%
<b>Grand Total</b>	<b>114,986</b>	<b>110,992</b>	<b>92,082</b>	<b>(18,910)</b>	<b>-17.04%</b>

**LIBRARY**

<b>PERSONNEL</b>	453,680	460,874	407,502	(53,372)	-11.58%
<b>OPERATING COSTS</b>	142,397	141,276	123,388	(17,888)	-12.66%
<b>CAPITAL OUTLAY</b>	68,262	70,000	56,000	(14,000)	-20.00%
<b>Grand Total</b>	<b>664,339</b>	<b>672,150</b>	<b>586,890</b>	<b>(85,260)</b>	<b>-12.68%</b>

**GENERAL FUND EXPENDITURES BY DIVISION**

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<b>EXPENDITURE TYPE</b>	<b>ADOPTED BUDGET FY 2007/2008</b>	<b>ADOPTED BUDGET FY 2008/2009</b>	<b>TENTATIVE BUDGET FY 2009/2010</b>	<b>Inc / (Dec) \$</b>	<b>Inc/ (Dec) %</b>
<b><u>CIVIL DRUG COURT</u></b>					
<b>PERSONNEL</b>	154,381	156,453	152,923	(3,530)	-2.26%
<b>OPERATING COSTS</b>	29,248	35,197	19,777	(15,420)	-43.81%
<b>CAPITAL OUTLAY</b>	500	500	-	(500)	-100.00%
<b>Grand Total</b>	<b>184,129</b>	<b>192,150</b>	<b>172,700</b>	<b>(19,450)</b>	<b>-10.12%</b>
<b><u>PURCHASING</u></b>					
<b>PERSONNEL</b>	293,959	309,727	297,866	(11,861)	-3.83%
<b>OPERATING COSTS</b>	80,109	91,598	78,252	(13,346)	-14.57%
<b>CAPITAL OUTLAY</b>	1,000	1,000	-	(1,000)	-100.00%
<b>Grand Total</b>	<b>375,068</b>	<b>402,325</b>	<b>376,118</b>	<b>(26,207)</b>	<b>-6.51%</b>
<b>GRAND TOTAL - GENERAL FUND</b>	<b>53,626,094</b>	<b>57,591,278</b>	<b>53,913,360</b>	<b>(3,677,918)</b>	<b>-6.39%</b>

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# ENTERPRISE FUNDS

**UTILITIES SPECIAL DISTRICT - SCHEDULE OF REVENUES AND EXPENDITURES**

	<b>ADOPTED BUDGET FY 2007/2008</b>	<b>ADOPTED BUDGET FY 2008/2009</b>	<b>TENTATIVE BUDGET FY 2009/2010</b>	<b>Inc / (Dec) \$</b>	<b>Inc/ (Dec) %</b>
<b>Revenues:</b>					
Water utility	7,075,000	6,022,219	9,900,000	3,877,781	64.39%
Water meter connection	230,000	230,000	20,000	(210,000)	-91.30%
Hydrant rental/Fire lines	155,000	181,000	160,000	(21,000)	-11.60%
Sewer utility	5,400,000	6,854,000	5,050,000	(1,804,000)	-26.32%
Sewer connection fees	10,000	10,000	500	(9,500)	-95.00%
Penalty & Interest on A/R	100,000	100,000	100,000	-	0.00%
Investment earnings	20,000	20,000	1,000	(19,000)	-95.00%
Miscellaneous revenues	60,000	60,000	100,000	40,000	66.67%
<b>Total Revenues</b>	<b>13,050,000</b>	<b>13,477,219</b>	<b>15,331,500</b>	<b>1,854,281</b>	<b>13.76%</b>
<b>Expenditures:</b>					
Personnel	3,068,291	3,068,291	2,833,056	(235,235)	-7.67%
Operating	7,277,127	7,622,784	9,737,650	2,114,866	27.74%
Capital Outlay	52,000	56,000	0	(56,000)	-100.00%
Transfers out	2,652,582	2,730,144	2,760,794	30,650	1.12%
<b>Total Expenditures</b>	<b>13,050,000</b>	<b>13,477,219</b>	<b>15,331,500</b>	<b>1,854,281</b>	<b>13.76%</b>
<b>Excess of Revenues over / (under) Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>

**MARINA - SCHEDULE OF REVENUES AND EXPENDITURES**

	<b>ADOPTED BUDGET FY 2007/2008</b>	<b>ADOPTED BUDGET FY 2008/2009</b>	<b>TENTATIVE BUDGET FY 2009/2010</b>	<b>Inc / (Dec) \$</b>	<b>Inc/ (Dec) %</b>
<b>Revenues:</b>					
Dockage fees	1,217,861	1,167,861	860,000	(307,861)	-26.36%
Dry storage fees	1,000,000	975,000	-	(975,000)	-100.00%
Fuel & oil sales	228,000	228,000	227,000	(1,000)	-0.44%
Recreation concession	50,700	20,000	12,000	(8,000)	-40.00%
Parking fees	3,000	3,000	1,500	(1,500)	-50.00%
Investment earnings	9,000	6,000	-	(6,000)	-100.00%
Laundry	5,000	5,000	6,000	1,000	20.00%
Rent & leases	157,260	212,000	204,600	(7,400)	-3.49%
Sale of surplus items	-	-	150,000	150,000	100.00%
Miscellaneous revenues	6,600	2,500	11,864	9,364	374.56%
Transfers in	-	-	-	-	-
<b>Total Revenues</b>	<b>2,677,421</b>	<b>2,619,361</b>	<b>1,472,964</b>	<b>(1,146,397)</b>	<b>-43.77%</b>
<b>Expenditures:</b>					
Personnel	870,472	900,007	639,130	(260,877)	-28.99%
Operating	1,161,440	1,151,950	880,989	(270,961)	-23.52%
Capital Outlay	-	-	3,500	3,500	100.00%
Transfers out	645,509	646,404	646,404	-	0.00%
<b>Total Expenditures</b>	<b>2,677,421</b>	<b>2,698,361</b>	<b>2,170,023</b>	<b>(528,338)</b>	<b>-19.58%</b>
<b>Excess of Revenues over / (under) Expenditures</b>	<b>0</b>	<b>(79,000)</b>	<b>(697,059)</b>	<b>(618,059)</b>	<b>-</b>

**STORMWATER UTILITY - SCHEDULE OF REVENUES AND EXPENDITURES**

	<b>ADOPTED BUDGET FY 2007/2008</b>	<b>ADOPTED BUDGET FY 2008/2009</b>	<b>TENTATIVE BUDGET FY 2009/2010</b>	<b>Inc / (Dec) \$</b>	<b>Inc/ (Dec) %</b>
<b>Revenues:</b>					
Stormwater Mgt fees	1,600,000	1,670,000	1,670,000	-	0.00%
Investment earnings	25,000	49,000	49,000	-	0.00%
Fund balance					
<b>Total Revenues</b>	<b>1,625,000</b>	<b>1,719,000</b>	<b>1,719,000</b>	<b>-</b>	<b>0.00%</b>
<b>Expenditures:</b>					
Personnel	518,240	536,134	508,905	(27,229)	-5.08%
Operating	1,825,760	1,806,379	1,588,246	(218,133)	-12.08%
Capital Outlay	423,447	344,447	335,447	(9,000)	100.00%
<b>Total Expenditures</b>	<b>2,767,447</b>	<b>2,686,960</b>	<b>2,432,598</b>	<b>(254,362)</b>	<b>-9.47%</b>
<b>Excess of Revenues over / (under) Expenditures</b>	<b>(1,142,447)</b>	<b>(967,960)</b>	<b>(713,598)</b>	<b>254,362</b>	<b>-</b>

# TRUST FUNDS

- ~ Major Disaster
- ~ Liability Insurance
- ~ Housing Trust

**LIABILITY INSURANCE TRUST FUND - SCHEDULE OF REVENUES AND EXPENDITURES**

	<b>ADOPTED BUDGET FY 2007/2008</b>	<b>ADOPTED BUDGET FY 2008/2009</b>	<b>TENTATIVE BUDGET FY 2009/2010</b>	<b>Inc / (Dec) \$</b>	<b>Inc/ (Dec) %</b>
<b>Revenues:</b>					
Investment Earnings	350,000	250,000	150,000	(100,000)	-40.00%
Transfers in	7,233,851	6,112,330	5,772,460	(339,870)	-5.56%
<b>Total Revenues</b>	<b>7,583,851</b>	<b>6,362,330</b>	<b>5,922,460</b>	<b>(439,870)</b>	<b>-6.91%</b>
<b>Expenditures:</b>					
Workers' compensation	1,700,000	1,299,940	1,299,940	-	0.00%
Contract services	110,000	120,000	120,000	-	0.00%
Insurance payments	5,773,851	6,139,621	6,139,621	-	0.00%
Transfers out	-	1,579,000	697,059	(881,941)	-55.85%
<b>Total Expenditures</b>	<b>7,583,851</b>	<b>9,138,561</b>	<b>8,256,620</b>	<b>(881,941)</b>	<b>-9.65%</b>
<b>Excess of Revenues over / (under) Expenditures</b>	<b>-</b>	<b>(2,776,231)</b>	<b>(2,334,160)</b>	<b>442,071</b>	<b>-</b>



**MAJOR DISASTER AND HOUSING TRUST FUNDS BY EXPENDITURES TYPE**

<b>EXPENDITURE TYPE</b>	<b>ADOPTED BUDGET FY 2007/2008</b>	<b>ADOPTED BUDGET FY 2008/2009</b>	<b>TENTATIVE BUDGET FY 2009/2010</b>	<b>Inc / (Dec) \$</b>	<b>Inc/ (Dec) %</b>
<b><u>MAJOR DISASTER</u></b>					
OPERATING COSTS	-	-	10,000	10,000	0.00%
CONTINGENCY	-	465,000	456,666	(8,334)	-1.79%
TRANSFERS	-	1,500,000	-	(1,500,000)	-100.00%
<b>Grand Total</b>	<b>-</b>	<b>1,965,000</b>	<b>466,666</b>	<b>(1,498,334)</b>	<b>-76.25%</b>
<b><u>HOUSING TRUST</u></b>					
OPERATING COSTS	582,566	415,000	80,000	(335,000)	-80.72%
CAPITAL OUTLAY	778,603	300,000	100,000	(200,000)	-66.67%
AIDS & GRANTS	57,680	130,000	20,000	(110,000)	-84.62%
<b>Grand Total</b>	<b>1,418,849</b>	<b>845,000</b>	<b>200,000</b>	<b>(645,000)</b>	<b>-76.33%</b>

# DEBT SERVICE FUND

**DEBT SERVICE FUND - SCHEDULE OF REVENUES AND EXPENDITURES**

	<b>ADOPTED BUDGET FY 2007/2008</b>	<b>ADOPTED BUDGET FY 2008/2009</b>	<b>TENTATIVE BUDGET FY 2009/2010</b>	<b>Inc / (Dec) \$</b>	<b>Inc/ (Dec) %</b>
<b>Revenues:</b>					
Transfers In	1,613,125	1,943,625	943,625	(1,000,000)	-51.45%
<b>Total Revenues</b>	<b>1,613,125</b>	<b>1,943,625</b>	<b>943,625</b>	<b>(1,000,000)</b>	<b>-51.45%</b>
<b>Expenditures:</b>					
Principal Payments	1,067,069	891,540	433,337	(458,203)	-51.39%
Interest Payments	546,056	1,052,085	510,288	(541,797)	-51.50%
<b>Total Expenditures</b>	<b>1,613,125</b>	<b>1,943,625</b>	<b>943,625</b>	<b>(1,000,000)</b>	<b>-51.45%</b>
<b>Excess of Revenues over / (under) Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>