

CITY OF RIVIERA BEACH



TENTATIVE OPERATING BUDGET FISCAL YEAR 2011/2012

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CITY OF RIVIERA BEACH

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(561) 845-4010 FAX (561) 840-3353

July 26, 2011

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

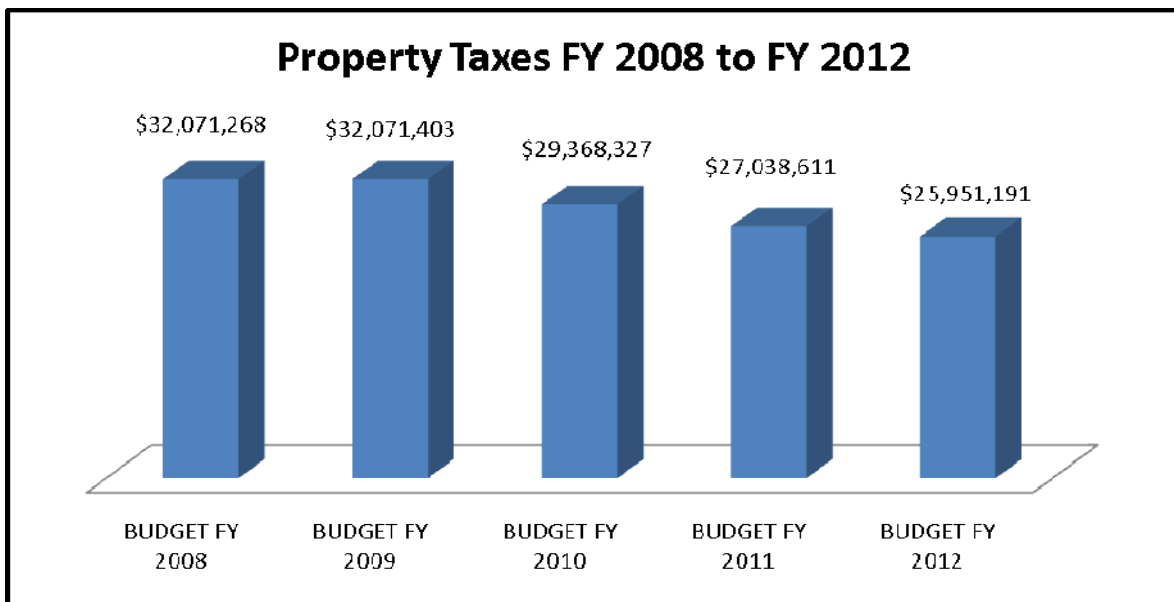
City of Riviera Beach's Tentative Budget for Fiscal Year 2011/2012

I am pleased to submit the City of Riviera Beach's tentative operating budget for the fiscal year October 1, 2011 to September 30, 2012 for your review and consideration.

I present this budget with the strong belief that it provides a path to overcoming the City's financial challenges in the future. I have worked diligently with staff to develop this balanced budget bearing in mind not only the immediate needs but also not to further erode the City's General Fund reserve. This budget process has been extremely difficult and reflects the efforts of all City departments to make sacrifices and at the same time making every effort to safeguard essential core services including police and fire, recreation, and maintenance of City's environs.

For FY 2011/2012, the total general fund budget is \$47.052M which represents a slight reduction of \$1.32M or 2.73% over the FY 2010/2011 adopted budget of \$48.372M. Assessed taxable values for the City decreased by 5% based on the preliminary assessment provided by Palm Beach County Property Appraiser's Office. The City's assessed taxable value for FY 2011/2012 is \$3.036B compared to FY 2010/2011 taxable value of \$3.163B, a reduction of \$1.27M or 4.18%. This reduction in assessed property values is not unique to Riviera Beach, as other municipalities and counties across the nation are also faced with reductions in property values.

The FY 2011/2012 budget is balanced based on the current millage rate of 8.998, with a rolled back rate of 9.4705. Property taxes continue to comprise a significant portion of the general fund revenues. Property taxes for FY 2011/2012 are \$25.951M compared to \$27.039M in FY 2010/2011, a decrease of \$1.09M or 4.02%. The City's other significant revenue sources are generated from sales taxes, state revenue sharing, franchise fees, and investment income which also declined in FY 2011/2012. The following chart shows the steady reduction in property taxes over the period FY 2007/2008 to FY2011/2012.



Personnel related costs are 68% of the total general fund’s expenditures. This budget reflects the elimination of full time positions and conversion of full time positions to part time. Due to this restructuring of the City and to meet the growing needs of the City, personnel costs for general fund employees have increased slightly by \$11K or 0.03% from FY 2010/2011.

The City Manager and Assistant City Managers along with Finance, Human Resources and Purchasing Departments met with the major departments representing the highest allocation of general fund expenditures to discuss the City’s FY 2011/2012 operating budget and explored strategies to balance the budget. The following are the significant areas that were considered for the FY 2011/2012 General Fund operating budget:

- Identified revenue enhancements that would assist in funding general fund expenditures.
- Reviewed the operations of various departments to improve efficiency through the consolidations of functions.
- Considered mandates required by law and legislation.

The FY 2011/2012 General Fund operating budget was developed based on the following major factors:

- All departments excluding Police and Fire were given percentages to reduce their departmental budgets
- Significant staffing changes and organizational restructuring were considered to reduce personnel costs, as follows:
 - Elimination of 23 full time positions
 - Conversion of 9 full time positions to 12 part time
 - Addition of 14 new full time positions and 9 new part time positions
 - Continuation of furlough for all employees, equivalent to 96 hours per annum, which includes police, fire, general, and enterprise

- Increase in health insurance costs by an estimated 2.25%, which is significantly lower than the 11% increase projected for the national average
- Decrease in general liability insurance by 21.32%
- Increase of 20.18% for the general employees' pension plan
- Decrease of 10.58% for the police pension plan and 7.17% for the firefighters' pension plan.
- Eliminate funding of the Weed and Seed program

IMPACT OF REDUCTIONS

The reduction in the workforce will have an impact on the current levels of service. There has been an increase in the number of facilities to maintain and service. Staff has recommended the conversion of full time positions in order to increase the number of part time positions in order to meet the increased demand to service and maintain the additional facilities.

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 enterprise 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 2011/2012 provides historical, current and future comparisons of revenues and expenditures for personnel, operating and capital. Budgets have been prepared and presented in this document 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, fines, and investment income. Expenditures are made for general administration, public safety, road and street maintenance, planning and development, parks and recreation, library, and other City services.

Special Revenue Funds - The Special Revenue Funds are used to account for funding and expenditures relating to specific grants.

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

1. Stormwater – This fund accounts for the City’s stormwater drainage systems and infrastructure.
2. Utility Special District – This fund accounts for the activities of providing water and wastewater services.
3. Marina – 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.

GENERAL FUND BUDGET

Revenues

Based on the preliminary taxable property values provided by the Property Appraiser’s Office, City’s property values have decreased by 5%. Ad valorem taxes comprise approximately 55% of the general fund’s total revenue. Riviera Beach along with other municipalities and counties rely heavily on ad valorem taxes as a major revenue source. As mentioned earlier this revenue source has continued to decline based on lowering of property value assessments.

For the second consecutive year, I am recommending that General Fund reserves are not used to balance the budget. The FY 2011/2012 tentative budget supports my goal and commitment of long-term fiscal stability for the City. It should be noted that the GFOA recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted fund balance in their general fund of no less than two months of regular general fund operating revenues or regular general fund operating expenditures. The City’s unrestricted fund balance in the general fund for fiscal year ending September 30, 2011 is projected to be \$3.2M which is well below the recommended balance of \$7.9M.

Revenues of \$225K are included in the budget for the police and code enforcement services provided to the Riviera Beach Community Redevelopment Agency (CRA) area. Also, included in the FY 2011/2012 budget are projected administrative fees of \$370K for the reimbursements of services and assistance provided by City staff.

All other revenues are projected to decline or remain the same as the economy continues to experience slow growth.

Expenditures

Although personnel costs comprise of 68% of the general fund’s budget, a number of actions have been implemented to restructure the City’s operations in order to operate more efficiently in a cost effective manner with minimal impact to services provided to our citizens. These actions include a hiring freeze on nonessential positions, aggressive attrition efforts, elimination of funded vacant positions, elimination of higher ranked positions with the replacement of either lower ranked or lower paid positions, conversion of full-time positions to part-time positions, and continuation of furlough for all employees.

For FY 2012, I am recommending that the following 23 full-time positions be eliminated from the general fund budget:

DEPARTMENT	POSITION	STATUS
Executive	1 Chief of Staff	Vacant
Executive	2 Assistant City Managers	Filled
Executive	1 Multimedia Specialist	Vacant
Finance	1 Senior Staff Assistant	Filled
Information Technology	1 Manager	Filled
Legislative	1 Senior Staff Assistant	Filled
Legislative	1 Executive Assistant	Filled
Legislative	1 Legislative Aid	Filled
Police	10 Police Lieutenant	Filled
Police	2 Police Lieutenant	Vacant
Police	1 Custodian	Filled
Public Works	1 Projects Assistant	Vacant

Additionally, the following 9 full-time positions will be converted to 12 part-time positions:

DEPARTMENT	FULL-TIME POSITIONS CONVERTED TO PART-TIME	STATUS	NUMBER OF NEW PART-TIME POSITIONS
City Clerk	1 Records Specialist	Filled	1
Community Development	1 Housing Coordinator	Filled	1
Fire	1 Senior Staff Assistant	Vacant	1
Parks & Recreation	1 Lifeguard	Vacant	1
Parks & Recreation	3 Maintenance Workers	Vacant	6
Public Works	1 Custodian	Vacant	1
Public Works	1 Staff Assistant	Vacant	1

Lastly, the new 9 full-time and 14 part-time positions recommended for FY 2011/2012 are as follows:

DEPARTMENT	POSITION	PART-TIME or FULL-TIME
Executive	1 Office Assistant	Part-time
Executive	1 Executive Assistant	Part-time
Executive	1 Deputy City Manager	Full-time
Executive	1 Business Development Manager	Full-time
Executive	1 Public Relations & Media Manager	Full-time
Finance	1 Staff Assistant	Part-time
Legislative	1 Staff Assistant	Full-time
Legislative	6 Legislative Aides	Part-time
Parks & Recreation	1 Lifeguard	Full-time
Police	2 Commanders	Full-time
Police	5 Captains	Full-time
Police	2 Sergeants	Full-time

MAJOR EXPENDITURE ITEMS

Personnel Costs

Due to the restructuring of the City and to meet the growing needs of the City, personnel costs for general fund employees have increased slightly by \$11K or 0.03% from FY 2010/2011.

Pension

Police

Retirement contributions of \$1.968M have been projected for police pension for FY 2011/2012, a reduction of \$233K or 10.58%.

Fire

Retirement contributions of \$1.935M have been projected for fire pension for FY 2011/2012, a reduction of \$149K or 7.17%.

General

Retirement contributions of \$2.75M have been projected for general pension for general fund employees for FY 2011/2012, an increase of \$481K or 21.18%.

Insurance

Health and Dental

The city provides health insurance coverage to all of its full time employees at one hundred percent. Health insurance costs contribute significantly to the overall personnel related expenditures. The Risk Management Division continues to work diligently to reduce the health

insurance costs by offering various health and fitness programs for employees in an effort to encourage healthy life styles and eating habits. Coventry Health Care of Florida will continue to provide health insurance coverage for the City during FY 2011/2012 with health insurance premiums increasing slightly by 2.25%, which is well below the national average of 11%.

General Liability / Property / Workers’ Compensation Insurance

General liability insurance costs are a significant contributor to the City’s overall operating expenditures. General liability, property, and worker’s compensation insurance costs have decreased by approximately \$1.093M for FY 2011/2012 due mainly from the reduction in premiums and an increase of insurance policy deductibles. Safety programs continue to be in force to address work-related hazards in order to reduce workers’ compensation costs resulting from work-related injuries.

Capital Outlay

Operating capital expenditures for general fund total \$212K for FY 2011/2012, a reduction of 9.03% from FY 2010/2011. The significant capital purchases in the General Fund are mainly police vehicles, computers, and library materials.

The City’s Five-year Capital Improvement Plan will be submitted in early August for your review and approval.

ENTERPRISE FUNDS

Marina

Construction at the Marina has commenced and the Dry Storage facility is now closed. This proposed budget assumes that construction will be ongoing at the Marina for most of FY 2011/2012; as such, the Marina operations have been reduced significantly. Reduction in staffing has been implemented. Marina will maintain approximately 60 wet slips and continue to operate Newcomb Hall and the fuel and ship's store facilities. It is projected that rental revenues from wet slips will be increase by 23%.

For FY 2011/2012, revenues of \$1.615M have been projected for the Marina which includes an advance of \$191K from the City’s liability insurance fund. In light of the current financial situation and significantly reduced operations at the Marina, the following five full-time positions are being recommended for elimination and three are being recommended for conversion to part-time positions:

POSITION	STATUS	ELIMINATION OR CONVERSION?
4 Forklift Operators	Filled	Elimination
1 Custodian	Filled	Elimination
3 Dock Attendants	Filled	Conversion

Utility Special District

For FY 2011/2012, revenues of \$16.366M have been projected for the Utilities Special District, a reduction of 0.06%. Water and sewer revenues include the approved water and sewer rate increase for FY 2011/2012. The District's current staffing level of 52 personnel will remain and all employees will continue to participate in furlough.

Stormwater Management Utility

For FY 201/2012, revenues of \$4.470M have been projected for Stormwater Management, which includes the use of \$2.759M in reserves for capital projects approved in the Stormwater Master Plan.

The current staffing level of 10 positions will remain and all employees will continue to participate in furlough. For FY 2011/2012, the Stormwater Management Utility has projected capital expenditures of \$2.737M for the new Public Works building, stormwater system improvements, GIS stormwater atlas, and capital machinery and equipment.

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 2011/2012 are estimated to be \$4.224M which is mainly used for workers' compensation, liability insurance payments, settlement payments, and administrator payments which are charged to City Departments. An advance of \$191K 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 2011/2012.

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. For FY 2011/2012, based on the City Charter, \$389K 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. Due to the decrease in real estate values, it is unlikely that our current inventory of homes will be sold during FY 2011/2012. The remaining funds in the trust will be used for projected operating expenditures of \$15,000.

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.

I worked successfully with my management team and department heads to balance the FY 2011/2012 budget which was undoubtedly a very difficult and challenging task. I thank those employees who shared their suggestions on how to improve efficiency in the City and cost reduction strategies. This budget incorporates many ideas shared by staff and diligent efforts of my management team and Finance Department.

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 for FY 2011/2012 during the budget workshops scheduled for August 8, and August 22, 2011.

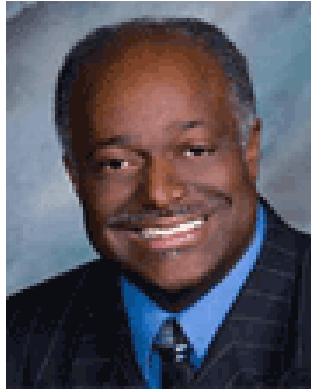
Respectfully submitted,



**Ruth C. Jones
City Manager**

**CITY OF RIVIERA BEACH
COUNCIL**

**MAYOR
THOMAS A. MASTERS**



COUNCIL MEMBERS



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



**BILLIE E. BROOKS
Chair Pro Tem
(District 1)**



**CEDRIC A. THOMAS
Councilperson
(District 3)**



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

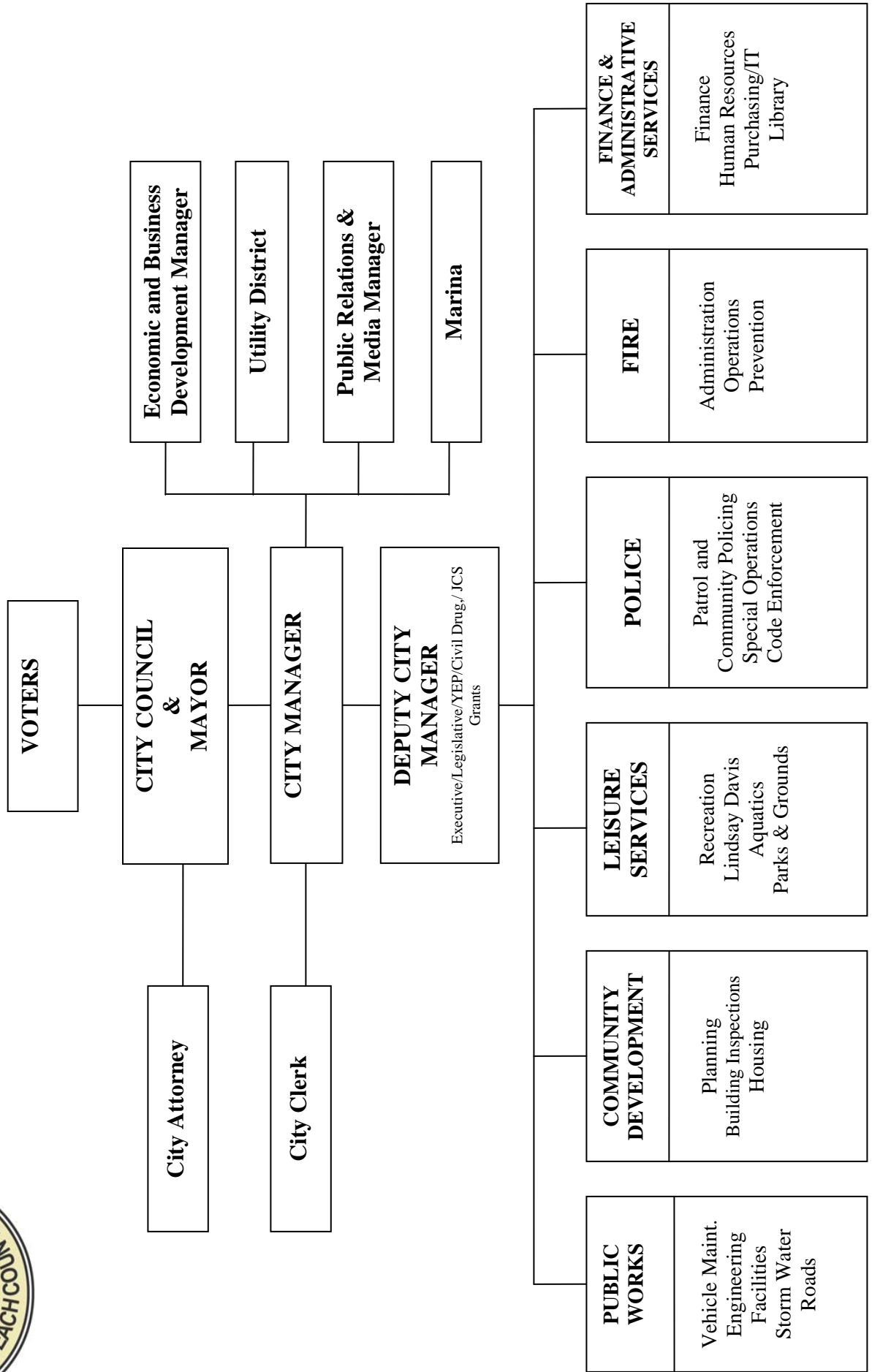


**SHELBY L. LOWE
Councilperson
(District 5)**



CITY OF RIVIERA BEACH

CHART OF ORGANIZATION



GENERAL FUND

GENERAL FUND MAJOR BUDGET FACTORS

REVENUES:

- 1) Ad valorem taxes - Millage rate remained the same rate as prior year at 8.998 mills. Revenues decreased by \$927K.
- 2) Other taxes which include sales tax, local option fuel tax, utility taxes, and communications tax had a net reduction of 3.32%
- 3) Other fees, permits and licenses include business permits, local business tax receipts, police and fire services, and recreational activity fees had a net increase of 41.86% due to increased fire protection rates. Revenue from building permits, police administrative fees, various police protection contracts, and ambulance services is projected to increase due to increase activity in those areas.
- 4) Grants and other government shared revenues include state revenue sharing, police & fire insurance tax, and the Port of Palm Beach Interlocal Agreement had a net increase of 21.21%
- 5) Fines which include traffic, false fire & burglar alarms, and code enforcement had a net increase of 128.73%.
- 6) Rents and leases include Viking, 12th Street, and beach had a net increase of 59.72% due to amended agreement for Beach leases and revenues received from ORMD for rental of Ocean Mall.
- 7) Other revenues include investment earnings, miscellaneous revenues, and Water & Sewer Payment in Lieu of Taxes (PILOT) had a net reduction of 41.83%. This significant reduction results from the the reduction of the CRA BAN repayment (classified differently from Auditors).
- 8) Administrative fees charged to the Enterprise funds for services performed by the General Fund departments was reduced by 13.33% in FY 2012. The reduction results from the CRA administrative fees being reduced from \$1.048M to \$370K.
- 9) Fund balance (reserves) was not appropriated to balance the budget in FY 2012.

GENERAL FUND MAJOR BUDGET FACTORS

EXPENDITURES:

- 1) Overall general fund expenditures decreased by 2.73%.
- 2) Personnel costs (Regular & overtime salaries, health, dental, life insurance, pension, and FICA taxes) had a insignificant increase of 0.03%, which include the following major assumptions:
 - i) Regular salaries increased slightly by 0.60% with the elimination of 23 full-time positions, and the creation of 14 full-time and 9 part-time positions. In addition, 9 full-time positions will convert to 12 part-time positions.
 - ii) Continuation of furlough of 96 hours for FY 2012 for all full time employees. Furlough hours for part time employees will be based on number of hours worked.
 - iii) Overtime decreased by 19.77%
 - iv) FICA taxes decrease by 2.90%
 - v) Health insurance costs increased by 2.25%, which is below the national average.
 - vi) Life insurance costs decreased by 5.62%
 - vii) Pension costs relating to employees compensated by the general fund increased slightly by 1.12%.
- 3) The 6.52% reduction in operating costs is mainly due to:
 - i) General Liability/ Property/ Worker's Compensation insurance costs reduced by \$1.092M due to reductions in premiums and increase in deductibles
 - ii) Departments reducing operating expenditures
- 4) CRA TIF payment increased by 0.70% due to the increase in property value in the CRA area.

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES & USE OF RESERVES**

	ADOPTED BUDGET FY 2009/2010	ADOPTED BUDGET FY 2010/2011	TENTATIVE BUDGET FY 2011/2012	INC / (DEC) \$	INC / (DEC) %
Revenues:					
Ad Valorem taxes (current & delinquent)	\$ 29,428,927	\$ 27,138,611	\$ 26,211,191	\$ (927,420)	-3.42%
Other taxes	7,540,000	7,930,664	7,667,196	(263,468)	-3.32%
Franchise Fees	1,848,400	3,038,000	2,540,000	(498,000)	-16.39%
Other Fees, Permits, Licenses	2,457,161	2,516,449	3,569,822	1,053,373	41.86%
Grants & other shared revenues	1,220,852	1,206,250	1,462,104	255,854	21.21%
Fines	233,000	228,000	521,500	293,500	128.73%
Rents & leases	33,800	63,300	101,100	37,800	59.72%
Other revenues	2,724,586	1,539,093	895,248	(643,845)	-41.83%
Administrative fees from Enterprise Funds	4,899,478	4,712,057	4,084,168	(627,889)	-13.33%
Total Revenues	\$ 50,386,204	\$ 48,372,424	\$ 47,052,329	\$ (1,320,095)	-2.73%
Expenditures:					
Personnel	\$ 35,861,801	\$ 31,957,857	\$ 31,968,964	\$ 11,107	0.03%
Operating	11,728,364	11,325,244	10,671,158	(654,086)	-5.78%
Capital Outlay	486,510	232,778	211,766	(21,012)	-9.03%
CRA TIF Payment	3,742,338	3,345,341	3,368,832	23,491	0.70%
Transfers out	1,396,150	1,511,204	831,609	(679,595)	-44.97%
Total Expenditures	\$ 53,215,163	\$ 48,372,424	\$ 47,052,329	\$ (1,320,095)	-2.73%
Excess of Revenues over / (under) Expenditures	(2,828,959)	-	-	-	-
Use of Fund balance / Reserves	\$ 2,828,959	\$ -	\$ -	\$ -	0.00%

GENERAL FUND EXPENDITURES BY DIVISION

DIVISION	ADOPTED BUDGET FY 2009/2010	ADOPTED BUDGET FY 2010/2011	TENTATIVE BUDGET FY 2011/2012	INC / (DEC) \$	INC / (DEC) %
<u>LEGISLATIVE - ADMIN</u>					
PERSONNEL Total	\$ 383,697	\$ 381,424	\$ 42,145	\$ (339,279)	-88.95%
OPERATING Total	90,333	80,347	19,569	(60,778)	-75.64%
CAPITAL Total	-	-	-	-	0.00%
Grand Total	474,030	461,771	61,714	(400,057)	-86.64%
<u>LEGISLATIVE - DISTRICT #1</u>					
PERSONNEL Total	-	-	63,986	63,986	0.00%
OPERATING Total	-	-	8,508	8,508	0.00%
Grand Total	-	-	72,494	72,494	0.00%
<u>LEGISLATIVE - DISTRICT #2</u>					
PERSONNEL Total	-	-	65,274	65,274	0.00%
OPERATING Total	-	-	8,508	8,508	0.00%
Grand Total	-	-	73,782	73,782	0.00%
<u>LEGISLATIVE - DISTRICT #3</u>					
PERSONNEL Total	-	-	63,986	63,986	0.00%
OPERATING Total	-	-	8,508	8,508	0.00%
Grand Total	-	-	72,494	72,494	0.00%
<u>LEGISLATIVE - DISTRICT #4</u>					
PERSONNEL Total	-	-	63,986	63,986	0.00%
OPERATING Total	-	-	8,508	8,508	0.00%
Grand Total	-	-	72,494	72,494	0.00%
<u>LEGISLATIVE - AT LARGE</u>					
PERSONNEL Total	-	-	63,986	63,986	0.00%
OPERATING Total	-	-	8,508	8,508	0.00%
Grand Total	-	-	72,494	72,494	0.00%
<u>LEGISLATIVE - MAYOR</u>					
PERSONNEL Total	-	-	65,274	65,274	0.00%
OPERATING Total	-	-	10,883	10,883	0.00%
Grand Total	-	-	76,157	76,157	0.00%

GENERAL FUND EXPENDITURES BY DIVISION

DIVISION	ADOPTED BUDGET FY 2009/2010	ADOPTED BUDGET FY 2010/2011	TENTATIVE BUDGET FY 2011/2012	INC / (DEC) \$	INC / (DEC) %
<u>EXECUTIVE- CITY MANAGER</u>					
PERSONNEL Total	\$ 815,706	\$ 813,553	\$ 717,332	\$ (96,221)	-11.83%
OPERATING Total	68,144	94,362	139,803	45,441	48.16%
CAPITAL Total	6,650	6,650	6,650	-	0.00%
Grand Total	890,500	914,565	863,785	(50,780)	-5.55%
<u>GENERAL ADMINISTRATION</u>					
PERSONNEL Total	3,633,551	2,336,500	2,941,410	604,910	25.89%
OPERATING Total	1,153,099	1,854,811	1,339,343	(515,468)	-27.79%
CAPITAL Total	-	-	-	-	0.00%
CRA TIF Total	3,742,338	3,345,341	3,368,832	23,491	0.70%
TRANSFERS Total	1,396,150	1,511,204	831,609	(679,595)	-44.97%
Grand Total	9,925,138	9,047,856	8,481,194	(566,662)	-6.26%
<u>INFORMATION TECHNOLOGY</u>					
PERSONNEL Total	483,183	490,554	409,706	(80,848)	-16.48%
OPERATING Total	326,970	298,223	305,883	7,660	2.57%
CAPITAL Total	-	-	-	-	0.00%
Grand Total	810,153	788,777	715,589	(73,188)	-9.28%
<u>FINANCE - ADMINISTRATION</u>					
PERSONNEL Total	185,927	150,543	148,194	(2,349)	-1.56%
OPERATING Total	120,210	153,232	152,495	(737)	-0.48%
CAPITAL Total	-	-	-	-	0.00%
Grand Total	306,137	303,775	300,689	(3,086)	-1.02%
<u>FINANCE - ACCOUNTING</u>					
PERSONNEL Total	461,488	425,575	427,210	1,635	0.38%
OPERATING Total	14,888	19,563	18,002	(1,561)	-7.98%
CAPITAL Total	-	-	-	-	0.00%
Grand Total	476,376	445,138	445,212	74	0.02%
<u>FINANCE - BILLING & COLLECTIONS</u>					
PERSONNEL Total	454,885	452,561	461,395	8,834	1.95%
OPERATING Total	127,588	128,010	127,112	(898)	-0.70%
CAPITAL Total	5,400	5,400	5,400	-	0.00%
Grand Total	587,873	585,971	593,907	7,936	1.35%

GENERAL FUND EXPENDITURES BY DIVISION

DIVISION	ADOPTED BUDGET FY 2009/2010	ADOPTED BUDGET FY 2010/2011	TENTATIVE BUDGET FY 2011/2012	INC / (DEC) \$	INC / (DEC) %
<u>CITY CLERK - RECORDS</u>					
PERSONNEL Total	\$ 488,946	\$ 336,171	\$ 307,016	\$ (29,155)	-8.67%
OPERATING Total	70,981	52,246	47,028	(5,218)	-9.99%
CAPITAL Total	-	-	-	-	0.00%
Grand Total	<u>559,927</u>	<u>388,417</u>	<u>354,044</u>	<u>(34,373)</u>	<u>-8.85%</u>
<u>CITY CLERK - ELECTIONS</u>					
PERSONNEL Total	-	-	-	-	0.00%
OPERATING Total	39,230	39,230	39,230	-	0.00%
Grand Total	<u>39,230</u>	<u>39,230</u>	<u>39,230</u>	<u>-</u>	<u>0.00%</u>
<u>HUMAN RESOURCES - ADMINISTRATION & LABOR</u>					
PERSONNEL Total	366,469	336,832	338,362	1,530	0.45%
OPERATING Total	230,290	217,516	170,144	(47,372)	-21.78%
CAPITAL Total	1,000	1,000	-	(1,000)	-100.00%
Grand Total	<u>597,759</u>	<u>555,348</u>	<u>508,506</u>	<u>(46,842)</u>	<u>-8.43%</u>
<u>HUMAN RESOURCES - RISK MANAGEMENT</u>					
PERSONNEL Total	133,237	132,421	132,158	(263)	-0.20%
OPERATING Total	11,713	11,308	5,872	(5,436)	-48.07%
CAPITAL Total	-	-	-	-	0.00%
Grand Total	<u>144,950</u>	<u>143,729</u>	<u>138,030</u>	<u>(5,699)</u>	<u>-3.97%</u>
<u>CITY ATTORNEY</u>					
PERSONNEL Total	380,150	345,040	341,935	(3,105)	-0.90%
OPERATING Total	73,885	50,617	53,086	2,469	4.88%
CAPITAL Total	3,000	3,000	3,000	-	0.00%
Grand Total	<u>457,035</u>	<u>398,657</u>	<u>398,021</u>	<u>(636)</u>	<u>-0.16%</u>
<u>COMMUNITY DEVELOPMENT - PLANNING & ZONING</u>					
PERSONNEL Total	315,811	231,420	222,483	(8,937)	-3.86%
OPERATING Total	44,371	28,007	26,359	(1,648)	-5.88%
Grand Total	<u>360,182</u>	<u>259,427</u>	<u>248,842</u>	<u>(10,585)</u>	<u>-4.08%</u>
<u>COMMUNITY DEVELOPMENT - BUILDING / INSPECTIONS</u>					
PERSONNEL Total	699,166	485,073	493,549	8,476	1.75%
OPERATING Total	257,929	49,762	47,142	(2,620)	-5.27%
CAPITAL Total	-	-	-	-	0.00%
Grand Total	<u>957,095</u>	<u>534,835</u>	<u>540,691</u>	<u>5,856</u>	<u>1.09%</u>

GENERAL FUND EXPENDITURES BY DIVISION

DIVISION	ADOPTED BUDGET FY 2009/2010	ADOPTED BUDGET FY 2010/2011	TENTATIVE BUDGET FY 2011/2012	INC / (DEC) \$	INC / (DEC) %
<u>COMMUNITY DEVELOPMENT - ENGINEERING</u>					
PERSONNEL Total	\$ 61,031	\$ 149,655	\$ -	\$ (149,655)	-100.00%
OPERATING Total	41,518	29,248	-	(29,248)	-100.00%
CAPITAL Total	-	-	-	-	0.00%
Grand Total	102,549	178,903	-	(178,903)	-100.00%
<u>COMMUNITY DEVELOPMENT - ADMINISTRATION</u>					
PERSONNEL Total	325,852	265,364	235,374	(29,990)	-11.30%
OPERATING Total	157,574	63,809	232,708	168,899	264.69%
CAPITAL Total	-	-	-	-	0.00%
Grand Total	483,426	329,173	468,082	138,909	42.20%
<u>POLICE - ADMINISTRATION</u>					
PERSONNEL Total	1,515,297	1,388,268	2,305,420	917,152	66.06%
OPERATING Total	714,138	644,105	847,123	203,018	31.52%
CAPITAL Total	9,983	-	-	-	0.00%
Grand Total	2,239,418	2,032,373	3,152,543	1,120,170	55.12%
<u>POLICE - RECORDS</u>					
PERSONNEL Total	337,022	330,381	179,041	(151,340)	-45.81%
OPERATING Total	32,583	56,201	50,841	(5,360)	-9.54%
Grand Total	369,605	386,582	229,882	(156,700)	-40.53%
<u>POLICE - COMMUNICATIONS</u>					
PERSONNEL Total	857,693	886,133	807,720	(78,413)	-8.85%
OPERATING Total	57,754	89,825	81,897	(7,928)	-8.83%
Grand Total	915,447	975,958	889,617	(86,341)	-8.85%
<u>POLICE - EVIDENCE</u>					
PERSONNEL Total	322,096	213,167	93,968	(119,199)	-55.92%
OPERATING Total	11,561	45,997	38,828	(7,169)	-15.59%
Grand Total	333,657	259,164	132,796	(126,368)	-48.76%
<u>POLICE - DISTRICT # 1</u>					
PERSONNEL Total	1,856,398	1,955,005	1,702,010	(252,995)	-12.94%
OPERATING Total	1,640,256	531,880	456,335	(75,545)	-14.20%
CAPITAL Total	100,600	600	-	(600)	-100.00%
Grand Total	3,597,254	2,487,485	2,158,345	(329,140)	-13.23%

GENERAL FUND EXPENDITURES BY DIVISION

DIVISION	ADOPTED BUDGET FY 2009/2010	ADOPTED BUDGET FY 2010/2011	TENTATIVE BUDGET FY 2011/2012	INC / (DEC) \$	INC / (DEC) %
<u>POLICE - DISTRICT # 2</u>					
PERSONNEL Total	\$ 2,608,958	\$ 2,372,978	\$ 1,795,509	\$ (577,469)	-24.34%
OPERATING Total	249,137	630,454	546,552	(83,902)	-13.31%
CAPITAL Total	149,000	49,000	48,000	(1,000)	-2.04%
Grand Total	<u>3,007,095</u>	<u>3,052,432</u>	<u>2,390,061</u>	<u>(662,371)</u>	<u>-21.70%</u>
<u>POLICE - DISTRICT # 3</u>					
PERSONNEL Total	1,888,243	1,611,049	1,791,230	180,181	11.18%
OPERATING Total	155,170	453,590	387,137	(66,453)	-14.65%
CAPITAL Total	101,000	-	-	-	0.00%
Grand Total	<u>2,144,413</u>	<u>2,064,639</u>	<u>2,178,367</u>	<u>113,728</u>	<u>5.51%</u>
<u>POLICE - INVESTIGATIONS</u>					
PERSONNEL Total	1,704,034	1,257,427	1,397,773	140,346	11.16%
OPERATING Total	124,218	350,353	300,008	(50,345)	-14.37%
CAPITAL Total	1,000	77,858	77,858	-	0.00%
Grand Total	<u>1,829,252</u>	<u>1,685,638</u>	<u>1,775,639</u>	<u>90,001</u>	<u>5.34%</u>
<u>POLICE - MARINE</u>					
PERSONNEL Total	183,522	171,039	156,036	(15,003)	-8.77%
OPERATING Total	15,554	42,352	36,448	(5,904)	-13.94%
CAPITAL Total	190	190	-	(190)	-100.00%
Grand Total	<u>199,266</u>	<u>213,581</u>	<u>192,484</u>	<u>(21,097)</u>	<u>-9.88%</u>
<u>POLICE - TRAFFIC</u>					
PERSONNEL Total	497,847	451,100	468,504	17,404	3.86%
OPERATING Total	27,407	91,349	77,404	(13,945)	-15.27%
Grand Total	<u>525,254</u>	<u>542,449</u>	<u>545,908</u>	<u>3,459</u>	<u>0.64%</u>
<u>POLICE - CODE ENFORCEMENT</u>					
PERSONNEL Total	508,309	438,598	441,650	3,052	0.70%
OPERATING Total	67,004	151,280	132,425	(18,855)	-12.46%
Grand Total	<u>575,313</u>	<u>589,878</u>	<u>574,075</u>	<u>(15,803)</u>	<u>-2.68%</u>
<u>CRA - SAFE AND CLEAN PROGRAM</u>					
PERSONNEL Total	-	-	132,508	132,508	0.00%
OPERATING Total	-	-	21,839	21,839	0.00%
CAPITAL Total	-	-	12,000	12,000	0.00%
Grand Total	<u>-</u>	<u>-</u>	<u>166,347</u>	<u>166,347</u>	<u>0.00%</u>

GENERAL FUND EXPENDITURES BY DIVISION

DIVISION	ADOPTED BUDGET FY 2009/2010	ADOPTED BUDGET FY 2010/2011	TENTATIVE BUDGET FY 2011/2012	INC / (DEC) \$	INC / (DEC) %
<u>POLICE - CODE ENFORCEMENT</u>					
PERSONNEL Total	\$ 641,553	\$ 627,506	\$ 588,668	\$ (38,838)	-6.19%
OPERATING Total	192,395	68,163	175,904	107,741	158.06%
CAPITAL Total	1,750	29,230	1,750	(27,480)	-94.01%
Grand Total	<u>835,698</u>	<u>724,899</u>	<u>766,322</u>	<u>41,423</u>	<u>5.71%</u>
<u>FIRE - OPERATIONS</u>					
PERSONNEL Total	6,782,468	6,780,661	6,526,623	(254,038)	-3.75%
OPERATING Total	1,701,277	1,358,220	1,158,756	(199,464)	-14.69%
CAPITAL Total	-	-	-	-	0.00%
Grand Total	<u>8,483,745</u>	<u>8,138,881</u>	<u>7,685,379</u>	<u>(453,502)</u>	<u>-5.57%</u>
<u>FIRE - RESCUE</u>					
PERSONNEL Total	2,082,566	1,867,291	1,838,399	(28,892)	-1.55%
OPERATING Total	899,613	680,189	592,936	(87,253)	-12.83%
Grand Total	<u>2,982,179</u>	<u>2,547,480</u>	<u>2,431,335</u>	<u>(116,145)</u>	<u>-4.56%</u>
<u>PUBLIC WORKS - ADMINISTRATION</u>					
PERSONNEL Total	436,251	413,410	500,208	86,798	21.00%
OPERATING Total	133,783	106,588	120,846	14,258	13.38%
CAPITAL Total	8,150	1,350	-	(1,350)	-100.00%
Grand Total	<u>578,184</u>	<u>521,348</u>	<u>621,054</u>	<u>99,706</u>	<u>19.12%</u>
<u>PUBLIC WORKS - STREETS</u>					
PERSONNEL Total	593,309	597,052	561,353	(35,699)	-5.98%
OPERATING Total	608,918	469,683	378,753	(90,930)	-19.36%
CAPITAL Total	21,200	-	-	-	0.00%
Grand Total	<u>1,223,427</u>	<u>1,066,735</u>	<u>940,106</u>	<u>(126,629)</u>	<u>-11.87%</u>
<u>PUBLIC WORKS - PROPERTY MAINTENANCE</u>					
PERSONNEL Total	533,125	319,708	334,898	15,190	-87.71%
OPERATING Total	574,270	625,254	678,090	52,836	232.79%
CAPITAL Total	2,003	-	-	-	0.00%
Grand Total	<u>1,109,398</u>	<u>944,962</u>	<u>1,012,988</u>	<u>68,026</u>	<u>145.08%</u>
<u>PUBLIC WORKS - VEHICLE MAINTENANCE</u>					
PERSONNEL Total	445,456	394,113	370,643	(23,470)	-5.96%
OPERATING Total	176,421	161,723	147,888	(13,835)	-8.55%
CAPITAL Total	-	-	-	-	0.00%
Grand Total	<u>621,877</u>	<u>555,836</u>	<u>518,531</u>	<u>(37,305)</u>	<u>-6.71%</u>

GENERAL FUND EXPENDITURES BY DIVISION

DIVISION	ADOPTED BUDGET FY 2009/2010	ADOPTED BUDGET FY 2010/2011	TENTATIVE BUDGET FY 2011/2012	INC / (DEC) \$	INC / (DEC) %
<u>PARKS & RECREATION - RECREATIONAL ACTIVITIES</u>					
PERSONNEL Total	\$ 589,986	\$ 537,639	\$ 531,400	\$ (6,239)	-1.16%
OPERATING Total	609,209	548,354	486,468	(61,886)	-11.29%
CAPITAL Total	9,584	-	-	-	0.00%
Grand Total	1,208,779	1,085,993	1,017,868	(68,125)	-6.27%
<u>PARKS & RECREATION - AQUATICS / BEACH</u>					
PERSONNEL Total	266,801	214,383	264,209	49,826	23.24%
OPERATING Total	61,619	50,854	63,450	12,596	24.77%
CAPITAL Total	-	-	-	-	0.00%
Grand Total	328,420	265,237	327,659	62,422	23.53%
<u>PARKS & RECREATION - PARKS MAINTENANCE</u>					
PERSONNEL Total	831,039	667,538	677,565	10,027	1.50%
OPERATING Total	394,789	544,167	490,064	(54,103)	-9.94%
CAPITAL Total	10,000	-	-	-	0.00%
Grand Total	1,235,828	1,211,705	1,167,629	(44,076)	-3.64%
<u>PARKS & RECREATION - BARRACUDA BAY AQUATIC CENTER</u>					
PERSONNEL Total	268,833	259,905	199,104	(60,801)	-23.39%
OPERATING Total	202,671	208,698	196,255	(12,443)	-5.96%
Grand Total	471,504	468,603	395,359	(73,244)	-15.63%
<u>PARKS & RECREATION - LINDSAY DAVIS COMMUNITY CENTER</u>					
PERSONNEL Total	63,605	51,857	52,492	635	1.22%
OPERATING Total	28,477	31,574	29,264	(2,310)	-7.32%
Grand Total	92,082	83,431	81,756	(1,675)	-2.01%
<u>LIBRARY</u>					
PERSONNEL Total	407,502	371,769	389,033	17,264	4.64%
OPERATING Total	123,388	130,678	126,269	(4,409)	-3.37%
CAPITAL Total	56,000	58,500	57,108	(1,392)	-2.38%
Grand Total	586,890	560,947	572,410	11,463	2.04%
<u>CIVIL DRUG COURT</u>					
PERSONNEL Total	152,923	131,460	132,690	1,230	0.94%
OPERATING Total	19,777	15,396	11,555	(3,841)	-24.95%
CAPITAL Total	-	-	-	-	0.00%
Grand Total	172,700	146,856	144,245	(2,611)	-1.78%

GENERAL FUND EXPENDITURES BY DIVISION

DIVISION	ADOPTED BUDGET FY 2009/2010	ADOPTED BUDGET FY 2010/2011	TENTATIVE BUDGET FY 2011/2012	INC / (DEC) \$	INC / (DEC) %
<u>PURCHASING</u>					
PERSONNEL Total	\$ 297,866	\$ 315,734	\$ 319,345	\$ 3,611	1.14%
OPERATING Total	78,252	68,026	66,828	(1,198)	-1.76%
CAPITAL Total	-	-	-	-	0.00%
Grand Total	376,118	383,760	386,173	2,413	0.63%
GENERAL FUND - TOTAL EXPENDITURES	\$ 53,215,163	\$ 48,372,424	\$ 47,052,329	\$ (1,320,095)	-2.73%

SPECIAL REVENUE FUNDS

- ~ JAG Recovery Act Program
- ~ DOJ COPS Hiring Recovery Program (CHRP)
- ~ DOJ COPS Universal Recovery Program

**JAG RECOVERY ACT PROGRAM
SCHEDULE OF REVENUES AND EXPENDITURES**

	ADOPTED BUDGET FY 2009/2010	ADOPTED BUDGET FY 2010/2011	TENTATIVE BUDGET FY 2011/2012	Inc / (Dec) \$	Inc/ (Dec) %
Revenues:					
Grant Revenues	\$ 109,961	\$ 109,961	\$ 97,415	\$ (12,546)	-11.41%
Total Revenues	\$ 109,961	\$ 109,961	\$ 97,415	\$ (12,546)	-11.41%
Expenditures:					
Personnel	\$ 109,961	\$ 109,961	\$ 97,415	\$ (12,546)	-11.41%
Capital Outlay	-	-	-	-	0.00%
Total Expenditures	\$ 109,961	\$ 109,961	\$ 97,415	\$ (12,546)	-11.41%
Excess of Revenues over / (under) Expenditures	-	-	-	-	-

**DEPT OF JUSTICE COPS HIRING RECOVERY PROGRAM (CHRP)
SCHEDULE OF REVENUES AND EXPENDITURES**

	ADOPTED BUDGET FY 2009/2010	ADOPTED BUDGET FY 2010/2011	TENTATIVE BUDGET FY 2011/2012	Inc / (Dec) \$	Inc/ (Dec) %
Revenues:					
Grant Revenues	\$ 420,000	\$ 390,708	\$ 312,341	\$ (78,367)	0.00%
Total Revenues	\$ 420,000	\$ 390,708	\$ 312,341	\$ (78,367)	0.00%
Expenditures:					
Personnel	\$ 420,000	\$ 390,708	\$ 312,341	\$ (78,367)	0.00%
Total Expenditures	\$ 420,000	\$ 390,708	\$ 312,341	\$ (78,367)	0.00%
Excess of Revenues over / (under) Expenditures	-	-	-	-	-

**DEPT OF JUSTICE COPS UNIVERSAL RECOVERY PROGRAM
SCHEDULE OF REVENUES AND EXPENDITURES**

	ADOPTED BUDGET FY 2009/2010	ADOPTED BUDGET FY 2010/2011	TENTATIVE BUDGET FY 2011/2012	Inc / (Dec) \$	Inc/ (Dec) %
Revenues:					
Grant revenues	\$ 109,000	\$ 75,000	\$ 75,000	\$ -	0.00%
Total Revenues	\$ 109,000	\$ 75,000	\$ 75,000	\$ -	0.00%
Expenditures:					
Personnel	\$ 109,000	\$ 75,000	\$ 75,000	\$ -	0.00%
Total Expenditures	\$ 109,000	\$ 75,000	\$ 75,000	\$ -	0.00%
Excess of Revenues over / (under) Expenditures	-	-	-	-	-

ENTERPRISE FUNDS

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

	ADOPTED BUDGET FY 2009/2010	ADOPTED BUDGET FY 2010/2011	TENTATIVE BUDGET FY 2011/2012	Inc / (Dec) \$	Inc/ (Dec) %
Revenues:					
Water utility	\$ 9,900,000	\$ 10,391,893	\$ 10,400,000	\$ 8,107	0.08%
Water meter connection	20,000	16,621	15,000	(1,621)	-9.75%
Hydrant rental/ Fire lines	160,000	148,362	150,000	1,638	1.10%
Sewer utility	5,050,000	5,583,032	5,600,000	16,968	0.30%
Sewer connection fees	500	160	500	340	212.50%
Penalty & Interest on A/R	100,000	144,796	150,000	5,204	3.59%
Investment earnings	1,000	500	500	-	0.00%
Miscellaneous revenues	100,000	89,920	50,030	(39,890)	-44.36%
Total Revenues	\$ 15,331,500	\$ 16,375,284	\$ 16,366,030	\$ (9,254)	-0.06%
Expenditures:					
Personnel	\$ 3,524,037	\$ 3,855,345	\$ 4,191,730	\$ 336,385	8.73%
Operating	9,046,669	9,760,758	9,240,119	(520,639)	-5.33%
Capital Outlay	-	-	148,200	148,200	100.00%
Transfer to Debt Serv/ R & R	2,760,794	2,759,181	2,785,981	26,800	0.97%
Total Expenditures	\$ 15,331,500	\$ 16,375,284	\$ 16,366,030	\$ (9,254)	-0.06%
Excess of Revenues over (under) Expenditures	-	-	-	-	-

**UTILITIES SPECIAL DISTRICT - RENEWAL & REPLACEMENT FUND
SCHEDULE OF REVENUES AND EXPENDITURES**

	ADOPTED BUDGET FY 2009/2010	ADOPTED BUDGET FY 2010/2011	TENTATIVE BUDGET FY 2011/2012	Inc / (Dec) \$	Inc/ (Dec) %
Revenues:					
Investment Earnings	\$ 75,000	\$ 15,000	\$ 15,000	\$ -	0.00%
Transfer from USD Operating	770,000	770,000	795,775	25,775	3.35%
Fund Balance	4,167,591	6,823,853	5,016,800	(1,807,053)	-26.48%
Total Revenues	\$ 5,012,591	\$ 7,608,853	\$ 5,827,575	\$ (1,781,278)	-23.41%
Expenditures:					
Operating	\$ 2,049,770	\$ 2,090,495	\$ 680,000	\$ (1,410,495)	-67.47%
Capital Outlay	2,962,821	5,518,358	5,147,575	(370,783)	-6.72%
Total Expenditures	\$ 5,012,591	\$ 7,608,853	\$ 5,827,575	\$ (1,781,278)	-23.41%
Excess of Revenues over / (under) Expenditures	-	-	-	-	-

**UTILITIES SPECIAL DISTRICT - CAPITAL IMPACT FEES
SCHEDULE OF REVENUES AND EXPENDITURES**

	ADOPTED BUDGET FY 2009/2010	ADOPTED BUDGET FY 2010/2011	TENTATIVE BUDGET FY 2011/2012	Inc / (Dec) \$	Inc/ (Dec) %
Revenues:					
Water Capital Improvement Fees	\$ 30,000	\$ 8,000	\$ 3,000	\$ (5,000)	-62.50%
Sewer Capital Improvement Fees	30,000	7,000	2,000	(5,000)	-71.43%
Investment Earnings	120,000	175,000	25,000	(150,000)	-85.71%
Fund Balance	2,390,000	5,822,304	8,810,000	2,987,696	51.31%
Total Revenues	\$ 2,570,000	\$ 6,012,304	\$ 8,840,000	\$ 2,827,696	47.03%
Expenditures:					
Capital Projects	\$ 2,570,000	\$ 6,012,304	\$ 8,840,000	\$ 2,827,696	47.03%
Total Expenditures	\$ 2,570,000	\$ 6,012,304	\$ 8,840,000	\$ 2,827,696	47.03%
Excess of Revenues over / (under) Expenditures	-	-	-	-	-

**UTILITIES SPECIAL DISTRICT - DEBT SERVICE FUND
SCHEDULE OF REVENUES AND EXPENDITURES**

	ADOPTED BUDGET FY 2009/2010	ADOPTED BUDGET FY 2010/2011	TENTATIVE BUDGET FY 2011/2012	Inc / (Dec) \$	Inc/ (Dec) %
Revenues:					
Investment Earnings	\$ 25,001	\$ 1,500	\$ 1,000	\$ (500)	-33.33%
Transfer from USD Operating	1,990,794	1,989,181	1,990,206	1,025	0.05%
Total Revenues	\$ 2,015,795	\$ 1,990,681	\$ 1,991,206	\$ 525	0.03%
Expenditures:					
Principal	\$ 690,001	\$ 686,500	\$ 711,000	\$ 24,500	3.57%
Interest	1,325,794	1,304,181	1,280,206	(23,975)	-1.84%
Total Expenditures	\$ 2,015,795	\$ 1,990,681	\$ 1,991,206	\$ 525	0.03%
Excess of Revenues over / (under) Expenditures	-	-	-	-	-

MARINA - SCHEDULE OF REVENUES AND EXPENDITURES

	ADOPTED BUDGET FY 2009/2010	ADOPTED BUDGET FY 2010/2011	TENTATIVE BUDGET FY 2011/2012	Inc / (Dec) \$	Inc/ (Dec) %
Revenues:					
Dockage fees	\$ 860,000	\$ 526,560	\$ 647,813	\$ 121,253	23.03%
Fuel & oil sales	227,000	488,250	572,000	83,750	17.15%
Recreation concession	12,000	24,000	27,620	3,620	15.08%
Parking fees	1,500	-	5,000	5,000	0.00%
Investment earnings	500	-	-	-	0.00%
Laundry	6,000	6,000	2,500	(3,500)	-58.33%
Rent & leases	204,600	100,340	149,500	49,160	48.99%
Sale of surplus items	150,000	-	-	-	0.00%
Miscellaneous revenues	11,364	20,025	20,025	-	0.00%
Total Revenues	\$ 1,472,964	\$ 1,165,175	\$ 1,424,458	\$ 259,283	22.25%
Expenditures:					
Personnel	\$ 639,130	\$ 608,399	\$ 472,739	\$ (135,660)	-22.30%
Operating	884,489	485,251	525,876	40,625	8.37%
Capital Outlay	-	-	-	-	0.00%
Transfer To Debt Serv/ R & R	646,128	633,546	616,840	(16,706)	-2.64%
Total Expenditures	\$ 2,169,747	\$ 1,727,196	\$ 1,615,455	\$ (111,741)	-6.47%
Excess of Revenues over / (under) Expenditures	\$ (696,783)	\$ (562,021)	\$ (190,997)	\$ 371,024	-66.02%
Transfers In	\$ 696,783	\$ 562,021	\$ 190,997	\$ (371,024)	-66.02%

MARINA DEBT SERVICE FUND- SCHEDULE OF REVENUES AND EXPENDITURES

	ADOPTED BUDGET FY 2009/2010	ADOPTED BUDGET FY 2010/2011	TENTATIVE BUDGET FY 2011/2012	Inc / (Dec) \$	Inc/ (Dec) %
Revenues:					
Transfer from Marina Operating	539,521	542,546	539,240	(3,306)	-0.61%
Transfer from Marina Renewal & Replacement	-	-	-	-	0.00%
Total Revenues	539,521	542,546	539,240	(3,306)	-0.61%
Expenditures:					
Principal	485,000	505,000	520,000	15,000	2.97%
Interest	54,521	37,546	19,240	(18,306)	-48.76%
Total Expenditures	539,521	542,546	539,240	(3,306)	-0.61%
Excess of Revenues over / (under) Expenditures	-	-	-	-	0.00%

MARINA RENEWAL & REPLACEMENT- SCHEDULE OF REVENUES AND EXPENDITURES

	ADOPTED BUDGET FY 2009/2010	ADOPTED BUDGET FY 2010/2011	TENTATIVE BUDGET FY 2011/2012	Inc / (Dec) \$	Inc/ (Dec) %
Revenues:					
Transfer from Marina Operating	106,607	91,000	77,600	(13,400)	-14.73%
Total Revenues	106,607	91,000	77,600	(13,400)	-14.73%
					0.00%
Expenditures:					
Operating	73,893	73,893	77,600	3,707	5.02%
Capital Outlay	32,714	17,107	-	(17,107)	-100.00%
Transfer to Marina Operating	-	-	-	-	0.00%
Total Expenditures	106,607	91,000	77,600	(13,400)	-14.73%
					0.00%
Excess of Revenues over / (under) Expenditures	-	-	-	-	0.00%

STORMWATER UTILITY - SCHEDULE OF REVENUES AND EXPENDITURES

	ADOPTED BUDGET FY 2009/2010	ADOPTED BUDGET FY 2010/2011	TENTATIVE BUDGET FY 2011/2012	Inc / (Dec) \$	Inc/ (Dec) %
Revenues:					
Stormwater Mgt fees	1,670,000	1,700,000	1,700,000	-	0.00%
Service Charge - Mangonia Park	-	-	6,223	6,223	0.00%
Investment earnings	49,000	5,000	5,000	-	0.00%
Total Revenues	1,719,000	1,705,000	1,711,223	6,223	0.36%
Expenditures:					
Personnel	508,905	575,200	606,141	30,941	5.38%
Operating	941,784	958,107	1,126,584	168,477	17.58%
Capital Outlay	1,000,000	2,815,985	2,737,000	(78,985)	-2.80%
Total Expenditures	2,450,689	4,349,292	4,469,725	199,418	4.59%
Excess of Revenues over / (under) Expenditures	(731,689)	(2,644,292)	(2,758,502)	205,641	-7.78%
Use of Fund balance / Reserves	731,689	2,644,292	2,758,502	114,210	4.32%

TRUST FUNDS

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

**LIABILITY INSURANCE TRUST FUND
SCHEDULE OF REVENUES & EXPENDITURES**

	ADOPTED BUDGET FY 2009/2010	ADOPTED BUDGET FY 2010/2011	TENTATIVE BUDGET FY 2011/2012	Inc / (Dec) \$	Inc/ (Dec) %
Revenues:					
Investment Earnings	\$ 150,000	\$ 20,000	\$ 20,000	\$ -	0.00%
Transfers in	5,772,460	5,126,218	4,033,341	(1,092,877)	-21.32%
Fund Balance	2,333,884	542,010	170,997	(371,013)	-68.45%
Total Revenues	\$ 8,256,344	\$ 5,688,228	\$ 4,224,338	\$ (1,463,890)	-25.74%
Expenditures:					
Workers' compensation	\$ 1,299,940	\$ 1,153,054	\$ 1,023,743	\$ (129,311)	-11.21%
Contract services	120,000	100,000	100,000	-	0.00%
Insurance payments	6,139,621	3,873,153	2,909,598	(963,555)	-24.88%
Transfers out	696,783	562,021	190,997	(371,024)	-66.02%
Total Expenditures	\$ 8,256,344	\$ 5,688,228	\$ 4,224,338	\$ (1,463,890)	-25.74%
Excess of Revenues over / (under) Expenditures	-	-	-	-	-

MAJOR DISASTER AND HOUSING TRUST FUNDS BY EXPENDITURES TYPE

EXPENDITURE TYPE	ADOPTED BUDGET FY 2009/2010	ADOPTED BUDGET FY 2010/2011	TENTATIVE BUDGET FY 2011/2012	Inc / (Dec) \$	Inc/ (Dec) %
<u>MAJOR DISASTER</u>					
OPERATING COSTS	\$ 10,000	\$ 10,000	\$ 10,000	\$ -	0.00%
CONTINGENCY	456,666	410,000	388,634	(21,366)	-5.21%
TRANSFERS	-	-	-	-	0.00%
Grand Total	\$ 466,666	\$ 420,000	\$ 398,634	\$ (21,366)	-5.09%
<u>HOUSING TRUST</u>					
OPERATING COSTS	\$ 80,000	\$ 100,000	\$ 15,000	\$ (85,000)	-85.00%
CAPITAL OUTLAY	100,000	100,000	-	(100,000)	-100.00%
AIDS & GRANTS	20,000	-	-	-	0.00%
Grand Total	\$ 200,000	\$ 200,000	\$ 15,000	\$ (185,000)	-92.50%

DEBT SERVICE FUND

DEBT SERVICE FUND - SCHEDULE OF REVENUES AND EXPENDITURES

	ADOPTED BUDGET FY 2009/2010	ADOPTED BUDGET FY 2010/2011	TENTATIVE BUDGET FY 2011/2012	Inc / (Dec) \$	Inc/ (Dec) %
Revenues:					
Transfers In	\$ 943,625	\$ 273,975	\$ 273,975	\$ -	0.00%
Total Revenues	\$ 943,625	\$ 273,975	\$ 273,975	\$ -	0.00%
Expenditures:					
Principal Payments	\$ 433,337	\$ 216,840	\$ 225,843	\$ 9,003	4.15%
Interest Payments	510,288	57,135	48,132	(9,003)	-15.76%
Total Expenditures	\$ 943,625	\$ 273,975	\$ 273,975	\$ -	0.00%
Excess of Revenues over / (under) Expenditures	-	-	-	-	-