



**CITY OF RIVIERA BEACH, FLORIDA  
CITY COUNCIL BUDGET PREPARATION WORKSHOP FOR FY 2010-11  
MUNICIPAL COMPLEX COUNCIL CHAMBERS  
December 8, 2009 @ 6:00 PM**

- |              |  |   |
|--------------|--|---|
| <b>I.</b>    | <b>CITY CLERK CALLS TO ORDER</b>           |   |
| <b>II.</b>   | <b>ROLL CALL</b>                           |   |
| <b>III.</b>  | <b>INVOCATION AND PLEDGE OF ALLEGIANCE</b> |   |
| <b>IV.</b>   | <b>PURPOSE OF WORKSHOP</b>                 | <b>RUTH C. JONES<br/>CITY MANAGER</b>           |
| <b>V.</b>    | <b>OVERVIEW OF REVENUE AND</b>             | <b>JEFFREY WILLIAMS<br/>FINANCE DIRECTOR</b>    |
| <b>VI.</b>   | <b>BALANCING THE FY 2009/2010</b>          | <b>ASST. FINANCE DIRECTOR<br/>KAREN HOSKINS</b> |
| <b>VII.</b>  | <b>FY 2010/2011 BUDGET CHALLENGES</b>      | <b>JEFFREY WILLIAMS</b>                         |
| <b>VIII.</b> | <b>DISCUSSION</b>                          |   |

# **CITY OF RIVIERA BEACH**



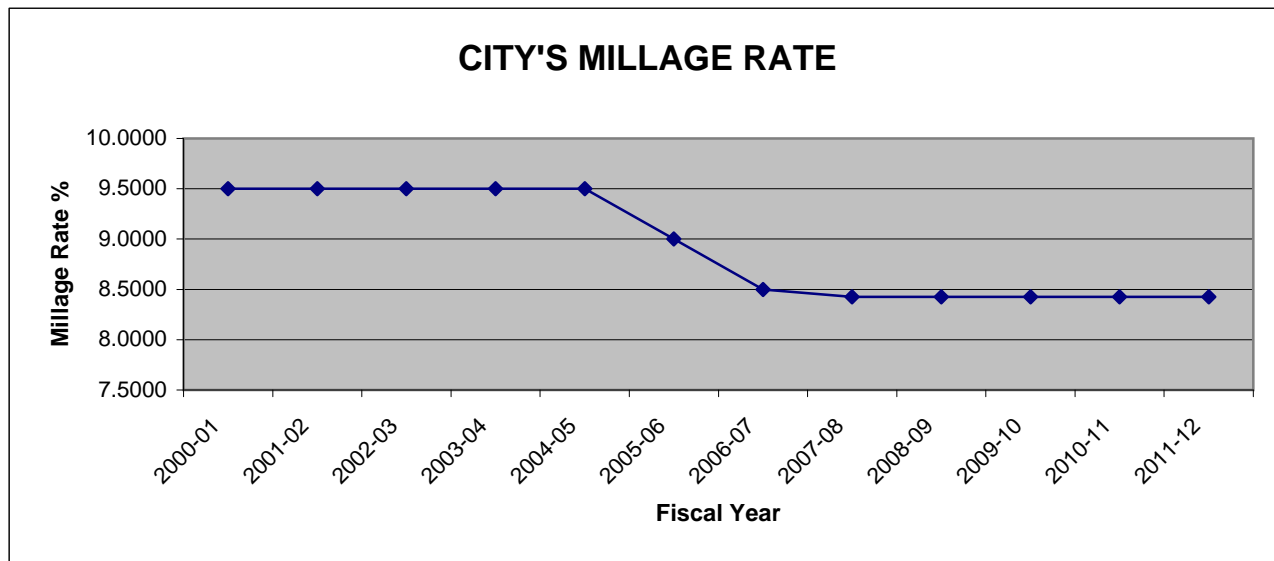
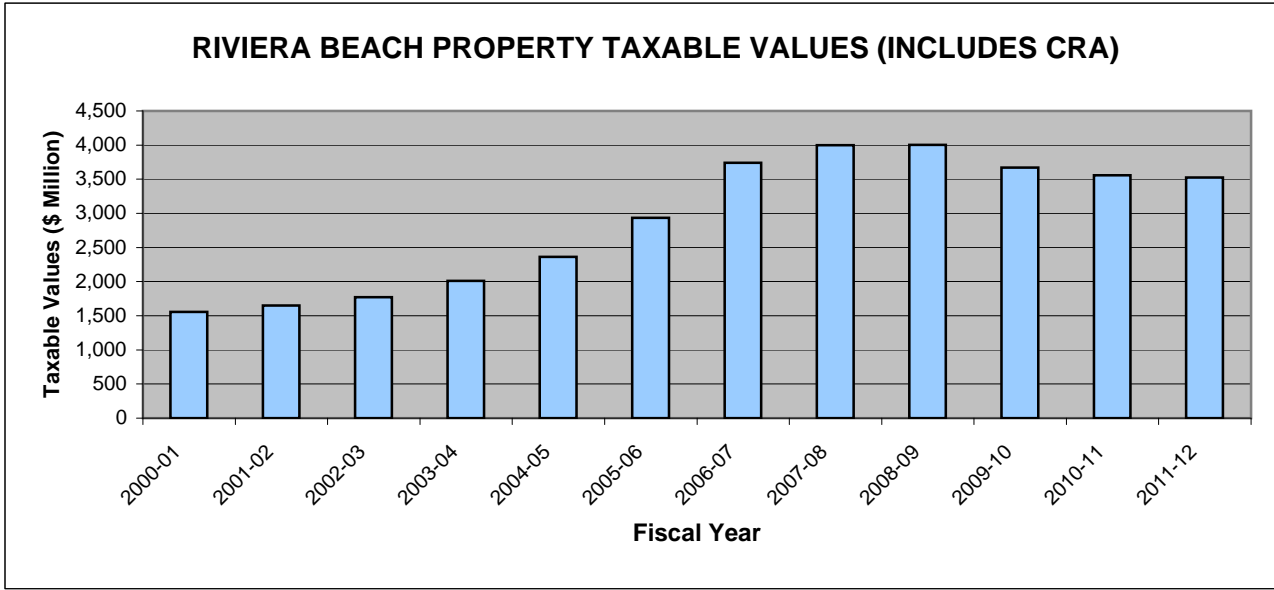
## **CITY COUNCIL BUDGET PREPARATION WORKSHOP FY 2010/2011 OPERATING BUDGET**

**December 8, 2009**

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# RIVIERA BEACH PROPERTY TAXABLE VALUES AND MILLAGE RATE HISTORY



Fiscal Year	Taxable Value (includes CRA)	% Change	City's Millage Rate
2000-01	1,557,901,847	2.36%	9.5000
2001-02	1,648,806,574	5.84%	9.5000
2002-03	1,770,470,527	7.38%	9.5000
2003-04	2,012,325,020	13.66%	9.5000
2004-05	2,362,091,391	17.38%	9.5000
2005-06	2,936,045,626	24.30%	9.0000
2006-07	3,739,938,319	27.38%	8.7500
2007-08	3,997,537,112	6.89%	8.4260
2008-09	4,001,408,385	0.10%	8.4260
2009-10	3,668,885,426	-8.31%	8.4260
2010-11	3,558,818,863	-3.00%	8.4260
2011-12	3,523,230,674	-1.00%	8.4260

**GENERAL FUND  
SUMMARY OF GENERAL FUND REVENUES FOR FY 2007 TO FY 2012**

REVENUE SOURCE	ACTUAL FY 2007	ACTUAL FY 2008	ACTUAL FY 2009	ADOPTED BUDGET FY 2010	PROJECTED FY 2011	PROJECTED FY 2012
AD VALOREM TAXES	31,610,444	32,558,378	31,282,597	29,428,927	28,687,000	28,502,000
GENERAL GOV'T TAXES	7,795,860	8,299,922	8,406,025	7,540,000	7,870,000	7,880,000
FRANCHISE FEES	1,904,193	1,820,555	1,626,006	1,848,400	1,650,000	1,650,000
FEES, PERMITS & LICENSES	3,215,054	3,020,739	2,577,880	2,457,161	2,706,774	2,506,304
FINES	381,282	258,185	263,787	233,000	231,521	238,480
STATE GRANTS & SHARED REV.	1,346,464	1,330,707	1,196,406	1,209,220	1,220,334	1,233,404
RENTS & LEASES	85,047	72,870	40,731	33,800	39,751	35,690
OTHER REVENUE	1,075,610	704,087	241,359	212,210	269,892	219,492
LOAN REPAYMENT	-	-	965,883	1,748,650	669,650	669,650
CHARGES FOR SERVICES	4,777,426	4,816,540	4,856,830	5,663,204	5,745,563	5,750,563
INTERFUND TRANSFERS	-	-	2,520,000	-	-	-
FUND BALANCE RESERVES	-	-	-	2,840,591	-	-
<b>TOTAL REVENUES</b>	<b>\$ 52,191,380</b>	<b>\$ 52,881,983</b>	<b>\$ 53,977,504</b>	<b>\$ 53,215,163</b>	<b>\$ 49,090,486</b>	<b>\$ 48,685,584</b>

**ASSUMPTIONS USED FOR THE FY 2011 & FY 2012 REVENUE PROJECTIONS:**

- 1) Reduction in taxable property values by 3% in FY 2011 & 1% in FY 2012.
- 2) Increase in general government taxes by 7.50% in FY 2011 & 0.25% in FY 2012.
- 3) State Revenue Sharing and State grant funds will remain steady.
- 4) Fund balance reserves are not available.

**GENERAL FUND  
DETAILED GENERAL FUND REVENUES FOR FY 2007 TO FY 2012**

REVENUE SOURCE	ACTUAL FY 2007	ACTUAL FY 2008	ACTUAL FY 2009	ADOPTED BUDGET FY 2010	PROJECTED FY 2011	PROJECTED FY 2012
AD VALOREM TAXES	31,502,035	32,406,580	30,769,781	29,368,327	28,487,000	28,202,000
AD VALOREM TAXES-DELIQ	108,409	151,798	512,816	60,600	200,000	300,000
<b>AD VALOREM TAXES</b>	<b>31,610,444</b>	<b>32,558,378</b>	<b>31,282,597</b>	<b>29,428,927</b>	<b>28,687,000</b>	<b>28,502,000</b>
LOCAL/OPTION GAS TAX	537,881	586,786	424,374	480,000	450,000	450,000
UTILITY TAX-ELECTRICIT	2,240,764	2,279,535	2,389,918	2,400,000	2,400,000	2,400,000
UTILITY TAX-GAS	91,060	89,784	118,945	100,000	120,000	120,000
UTILITY TAX-WATER TAX	528,991	498,586	554,060	505,000	550,000	550,000
175-STATE FIRE INS	194,336	284,504	344,995	140,000	280,000	280,000
185-STATE CASUALTY INS/PO	181,737	181,737	395,179	115,000	220,000	220,000
SIMPLIFIED COMMUNICATIONS	1,706,447	1,881,201	1,872,006	1,700,000	1,750,000	1,750,000
ITFD.TRAN-SALES TAX	2,314,644	2,497,789	2,306,548	2,100,000	2,100,000	2,110,000
<b>GENERAL GOV'T TAXES</b>	<b>7,795,860</b>	<b>8,299,922</b>	<b>8,406,025</b>	<b>7,540,000</b>	<b>7,870,000</b>	<b>7,880,000</b>
FRANCHISE FEES-ELECTRI	1,861,022	1,785,163	1,579,332	1,790,000	1,600,000	1,600,000
FRANCHISE FEE-GAS	43,171	35,392	46,674	58,400	50,000	50,000
<b>FRANCHISE FEES</b>	<b>1,904,193</b>	<b>1,820,555</b>	<b>1,626,006</b>	<b>1,848,400</b>	<b>1,650,000</b>	<b>1,650,000</b>
LOCAL BUSINESS TAX RECEIPT	367,338	387,003	323,818	419,150	340,009	427,533
LOCAL BUSINESS TAX RECEIPT	205	-	100	-	105	-
LOCAL BUSINESS TAX RECEIPT	74,738	77,129	62,494	50,500	65,619	51,510
OCCUP. LIC.-INSPECTNS	150	-	90	-	95	-
PERMITS: ALARMS	-	-	1,389	-	1,458	-
PENALTIES ON LICENSES	8,870	3,342	1,590	2,525	1,670	2,576
BUILDING PERMITS	933,617	710,386	386,038	500,000	405,340	510,000
BUILDING DEPT - MISC.	29,350	4,776	3,666	5,050	3,849	5,151
RANDON GAS FEE	864	281	77	-	81	-
IMPACT FEE COLLECTION: FOR	12,474	6,725	1,702	5,000	1,787	5,100
BUILDING INSPCTNS:ON SITE	63,880	101,960	-	-	-	-
IMPACT FEE COLLCTN:CRB 2%	3,453	2,766	279	2,020	293	2,060
BUILDING INSPCTNS:OT	-	-	800	-	840	-
BUILDING INSPCTNS:ENGINEER	-	-	9,022	-	9,473	-
DIGITIZING REVENUE	580	11,877	5,572	-	5,851	-
MOBILE HOME LICENSES	6,021	5,635	3,807	6,060	3,997	6,181
LIQUOR LICENSES	14,894	10,286	12,604	11,110	13,234	11,332
FIRE SUPPLEMENT COMP.	13,939	14,160	15,291	-	16,056	-
STATE SHARED-RADON	553	-	-	-	-	-
ELECTION FEES	15,036	4,560	12,056	6,000	12,659	6,120
POLICE SERVICES	159,223	182,475	159,037	155,000	166,989	158,100
POLICE-MANATEE GRT	-	-	20,000	-	21,000	-
FIRE PROTECTION SERVICES	79,568	81,955	84,413	86,945	88,634	88,684
THOU OAK POL SER CONTRACT	-	133,684	222,808	130,000	233,948	132,600
EMS SERVICES- PALM BCH SHO	185,658	191,227	196,964	196,964	206,812	200,903
FIRE PREVNTN SYSTM INS	27,225	36,430	32,873	30,000	34,517	30,600
INSP/PLAN REVIEW(NEW)-FIRE	115,799	110,133	25,971	25,000	27,270	25,500
ADVANCED LIFE SUPPORT	865,953	755,779	771,897	700,000	810,492	714,000
CPR FEE'S	2,043	1,727	1,700	1,000	1,785	1,020
LIBRARY FEES	2,969	2,887	4,422	5,887	4,643	6,005
RECREATIONAL ACTIV. FE	13,614	3,025	5,087	3,000	5,341	3,060
RECREATION CONCESSION	9,400	3,319	12,160	6,500	12,768	6,630
RECREATION-GIRLS PROGR	21	244	90	-	95	-
RECREATION-FOOTBALL	11,800	9,724	15,660	5,000	16,443	5,100
RECREATION-BASKETBALL	9,342	6,540	7,639	5,000	8,021	5,100
RECREATION-BASEBALL	-	600	(600)	-	(630)	-

REVENUE SOURCE	ACTUAL FY 2007	ACTUAL FY 2008	ACTUAL FY 2009	ADOPTED BUDGET FY 2010	PROJECTED FY 2011	PROJECTED FY 2012
RECREATION-SUMMPROG	39,720	24,245	41,888	22,500	43,982	22,950
RECREATION-CHEERLEAD	1,380	1,493	2,510	1,000	2,636	1,020
RECREATION-TENNIS	-	-	-	500	-	510
RECREATION-DANCE	-	-	1,970	250	2,069	255
RECREATION-GOLF	2,350	11,050	14,277	1,000	14,991	1,020
RECREATION SPONOR	-	-	-	600	-	612
RECREATION-KARATE	2,910	2,605	1,625	1,400	1,706	1,428
RECREATION-GYM RENTAL	12,939	9,195	5,895	2,000	6,190	2,040
RECREATION-PARK RENTAL	936	1,108	1,138	700	1,195	714
CONCESSIONS-B.B.	24,427	21,513	14,493	17,000	15,218	17,340
B.B.SPECIAL EVENTS	335	3,260	3,511	2,500	3,687	2,550
B.B.REGISTRATION:SWIM LESS	8,530	9,258	5,355	7,000	5,623	7,140
B.B.RENTAL:COLLEGE	746	971	-	500	-	510
B.B.RENTAL:PRIVATE EVENTS	850	-	924	500	970	510
RECREATION JAZZ PARK	-	22,041	62,629	30,000	65,760	30,600
B.B.SWIM TEAM FEES	505	-	-	500	-	510
SWIMMING POOL FEES	3,027	-	9,605	-	10,085	-
DEVELOPMENT REVIEW FEE	57,873	37,615	9,705	10,500	10,190	10,710
PUBLIC HEARING FEES	4,920	(1,946)	(99)	500	(104)	510
BEACH PARKING METERS	25,029	17,696	1,938	-	2,035	-
DEVELOPER ADV FEE'S	-	-	-	500	-	510
<b>FEES, PERMITS &amp; LICENSES</b>	<b>3,215,054</b>	<b>3,020,739</b>	<b>2,577,880</b>	<b>2,457,161</b>	<b>2,706,774</b>	<b>2,506,304</b>
FINES: TRAFFIC	162,250	173,450	222,677	185,000	190,000	190,000
PARKING FINES	14,760	12,195	6,100	5,000	6,161	5,050
FINES-FIRE ALARM	3,850	6,500	8,100	5,000	8,181	5,050
FINES-CODE ENFORCEMENT	170,315	65,390	26,910	35,000	27,179	35,350
FALSE BURGULAR ALARMS	30,107	650	-	3,000	-	3,030
<b>FINES</b>	<b>381,282</b>	<b>258,185</b>	<b>263,787</b>	<b>233,000</b>	<b>231,521</b>	<b>238,480</b>
HWY LGHT REBMT-FDOT	55,253	56,911	82,911	82,000	84,569	83,640
STATE REVENUE SHARING	1,095,530	1,022,794	930,402	963,000	949,010	982,260
STATE SHAR.-GAS TAX RE	23,116	27,304	29,736	22,220	30,331	22,664
PORT-INTERLOCAL AGREEM	172,565	223,698	153,357	142,000	156,424	144,840
<b>STATE GRANTS &amp; SHARED REV.</b>	<b>1,346,464</b>	<b>1,330,707</b>	<b>1,196,406</b>	<b>1,209,220</b>	<b>1,220,334</b>	<b>1,233,404</b>
RENTS & LEASES	6,624	5,300	3,140	4,000	3,297	4,200
BUS BENCH	2,064	5,587	3,251	-	3,414	-
RENT&LEASES-VIKING:12TH ST	9,000	5,000	6,500	6,000	6,500	6,500
RENT&LEASES-BEACH MALL	29,208	18,183	2,563	-	-	-
RENT&LEASES-BEACH LEAS	24,260	23,878	12,877	10,000	13,521	10,500
RENT&LEASES-OTHERS	13,272	14,272	12,100	13,200	12,705	13,860
BLUE HERON PARKING LOT	619	650	300	600	315	630
<b>RENTS &amp; LEASES</b>	<b>85,047</b>	<b>72,870</b>	<b>40,731</b>	<b>33,800</b>	<b>39,751</b>	<b>35,690</b>
INVESTMENT EARNINGS	925,414	451,731	61,361	84,000	90,000	90,000
INVEST EARN-PROP TAX	72,472	53,767	11,175	15,000	11,287	15,150
SALE OF SURPLUS ITEM	27,427	12,435	23,116	13,500	23,347	13,635
DONATIONS	9,712	14,497	-	-	-	-
DONA-COMM.RELATIONS	56	95	752	-	760	-
MISCELLANEOUS REVENUES	38,255	169,124	143,068	99,710	144,499	100,707
MISC REVENUES-FIRE	2,274	2,438	1,887	-	-	-
<b>OTHER REVENUE</b>	<b>1,075,610</b>	<b>704,087</b>	<b>241,359</b>	<b>212,210</b>	<b>269,892</b>	<b>219,492</b>
CRA - LOAN REPAYMENT	-	-	350,000	1,079,000	-	-
CRA B.A.N. REPAYMENT	-	-	615,883	669,650	669,650	669,650
<b>LOAN REPAYMENT</b>	<b>-</b>	<b>-</b>	<b>965,883</b>	<b>1,748,650</b>	<b>669,650</b>	<b>669,650</b>
W & S PILOT	715,943	715,943	715,943	715,943	723,102	723,102
W & S ADMINISTRATION F	2,352,348	2,352,348	2,352,348	2,117,113	2,117,113	2,117,113

REVENUE SOURCE	ACTUAL FY 2007	ACTUAL FY 2008	ACTUAL FY 2009	ADOPTED BUDGET FY 2010	PROJECTED FY 2011	PROJECTED FY 2012
MARINA - ADMIN FEE	261,338	261,338	261,338	235,204	235,204	235,204
ADMIN FEE: TRASH & GARB HA	1,303,896	1,343,010	1,383,300	1,424,800	1,500,000	1,505,000
STORMWATER ADMIN FEE	143,901	143,901	143,901	129,511	129,511	129,511
CRA ADMIN FEE	-	-	-	1,040,633	1,040,633	1,040,633
<b>CHARGES FOR SERVICES</b>	<b>4,777,426</b>	<b>4,816,540</b>	<b>4,856,830</b>	<b>5,663,204</b>	<b>5,745,563</b>	<b>5,750,563</b>
ITFD TRANS - REFUSE	-	-	500,000	-	-	-
ITFD TRANS LAIBILTY INS	-	-	1,500,000	-	-	-
ITFD TRAN-MAJOR DISAST	-	-	520,000	-	-	-
<b>INTERFUND TRANSFERS</b>	-	-	<b>2,520,000</b>	-	-	-
FUND BAL.-PREVIOUS YEA	-	-	-	2,840,591	-	-
<b>FUND BALANCE RESERVES</b>	-	-	-	<b>2,840,591</b>	-	-
<b>TOTAL REVENUES</b>	<b>\$ 52,191,380</b>	<b>\$ 52,881,983</b>	<b>\$ 53,977,504</b>	<b>\$ 53,215,163</b>	<b>\$ 49,090,486</b>	<b>\$ 48,685,584</b>

**GENERAL FUND  
REVENUES AND EXPENDITURES FY 2007 TO FY 2010**

<b>DESCRIPTION</b>	<b>ACTUAL FY 2007</b>	<b>ACTUAL FY 2008</b>	<b>ACTUAL FY 2009</b>	<b>ADOPTED BUDGET FY 2010</b>
<b>REVENUE SOURCES:</b>				
AD VALOREM TAXES	31,610,444	32,558,378	31,282,597	29,428,927
GENERAL GOV'T TAXES	7,795,860	8,299,922	8,406,025	7,540,000
FRANCHISE FEES	1,904,193	1,820,555	1,626,006	1,848,400
FEES, PERMITS & LICENSES	3,215,054	3,020,739	2,577,880	2,457,161
FINES	381,282	258,185	263,787	233,000
STATE GRANTS & SHARED REV.	1,346,464	1,330,707	1,196,406	1,209,220
RENTS & LEASES	85,047	72,870	40,731	33,800
OTHER REVENUE	1,075,610	704,087	241,359	212,210
LOAN REPAYMENT	-	-	965,883	1,748,650
CHARGES FOR SERVICES	4,777,426	4,816,540	4,856,830	5,663,204
INTERFUND TRANSFERS	-	-	2,520,000	-
FUND BALANCE RESERVES	-	-	-	2,840,591
<b>TOTAL REVENUES</b>	<b>\$52,191,380</b>	<b>\$52,881,983</b>	<b>\$53,977,504</b>	<b>\$53,215,163</b>
<b>EXPENDITURES BY DIVISION:</b>				
LEGISLATIVE/CITY COUNCIL	391,403	521,769	497,245	474,030
EXECUTIVE - CITY MANAGER	1,166,430	1,367,300	1,218,624	890,500
EXECUTIVE/GENERAL ADMIN	7,685,099	7,900,755	8,365,462	9,925,138
EXECUTIVE/INFO TECH	952,896	1,028,725	1,045,414	810,153
FINANCE/ADMIN	421,490	376,708	364,107	306,137
FINANCE/ACCOUNTING	364,691	376,144	496,947	476,376
FINANCE/UTILITY BILL	500,510	544,194	571,392	587,873
CITY CLERK/RECORDS	506,985	606,125	558,345	559,927
CITY CLERK/ELECTIONS	48,773	47,772	76,810	39,230
H R/ADMIN	455,250	519,008	454,857	497,759
H R/LABOR RELATIONS	25,793	111,874	62,692	100,000
H R/RISK MANAGEMENT	154,677	169,782	144,658	144,950
CITY ATTORNEY	730,034	418,650	515,944	457,035
CDEC/PLANNING	418,601	406,383	387,650	360,182
CDED/INSPECTIONS	1,140,928	1,203,816	1,024,465	957,095
CDEC/ENGINEERING	263,349	234,122	227,104	102,549
CDEC/ ADMIN	384941.39	450,759	476,219	483,426
POLICE/SUPPORT & OPERATIONS	15,412,564	17,022,713	16,955,864	15,735,974
POLICE - CODE ENFORCEMENT	749,675	733,173	763,388	835,698
FIRE/OPERATIONS	8,225,292	9,225,866	8,817,302	8,483,745
FIRE/RESCUE	2,566,746	2,572,623	2,588,211	2,982,179
PUBLIC WORKS/ADMIN	467,565	479,922	557,694	578,184
PUBLIC WORKS/STREETS	1,281,132	1,574,267	1,556,101	1,223,427
PUBLIC WORKS/PROPERTY MAINTEN	679,767	888,681	797,516	1,109,398
PUBLIC WORKS/VEHICLE MAINTENAN	723,344	727,592	726,737	621,877
PARKS & REC/RECREATIONAL ACTIVI	1,175,678	1,237,449	1,166,757	1,208,779
PARKS & REC/AQUATICS	311,230	339,851	277,851	328,420
PARKS & REC/PARK MAINT	1,266,942	1,339,558	1,395,791	1,235,828
AQUATICS CENTER	652,138	729,149	670,233	471,504
LINDSEY DAVIS C. C.	82,811	144,542	105,137	92,082
LIBRARY	481,833	491,353	525,994	586,890
CIVIL COURT	160,283	163,146	196,717	172,700
PURCHASING	364,487	385,172	452,966	376,118
<b>TOTAL EXPENDITURES</b>	<b>\$50,213,336</b>	<b>\$54,338,945</b>	<b>\$54,042,191</b>	<b>\$53,215,163</b>
<b>NET REVENUES</b>	<b>\$1,978,044</b>	<b>(\$1,456,962)</b>	<b>(\$64,687)</b>	<b>\$0</b>

## MAJOR COST FACTORS

	ACTUAL FY 2007	ACTUAL FY 2008	ACTUAL FY 2009	BUDGETED FY 2010
<b><u>SALARIES (Full &amp; Part-time)</u></b>				
General Fund	22,873,758	23,598,414	23,915,658	21,645,675
Enterprise Funds	3,283,286	3,433,352	3,479,323	3,209,027
<b>TOTAL</b>	<b>\$ 26,157,044</b>	<b>\$ 27,031,766</b>	<b>\$ 27,394,981</b>	<b>\$ 24,854,702</b>
<b>% Change from Prior Year</b>		3%	1%	-9%

### **PENSION CONTRIBUTION**

General (Inc. Enterprise funds)	2,788,000	3,400,000	3,677,314	4,120,381
Police	2,242,000	2,448,000	2,535,120	2,913,585
Fire	1,920,000	2,489,504	2,270,390	2,317,638
<b>TOTAL</b>	<b>\$ 6,950,000</b>	<b>\$ 8,337,504</b>	<b>\$ 8,482,824</b>	<b>\$ 9,351,604</b>
<b>% Change from Prior Year</b>		20.0%	1.7%	10.2%

## MAJOR COST FACTORS

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	ACTUAL FY 2007	ACTUAL FY 2008	ACTUAL FY 2009	BUDGETED FY 2010
<b><u>HEALTH &amp; DENTAL INSURANCE</u></b>				
General Fund	2,377,200	2,784,295	3,393,936	3,530,623
Enterprise Funds	452,800	513,621	616,905	665,305
<b>TOTAL</b>	<b>\$ 2,830,000</b>	<b>\$ 3,297,916</b>	<b>\$ 4,010,841</b>	<b>\$ 4,195,928</b>
<b>% Change from Prior Year</b>		17%	22%	5%

## **LIABILITY INSURANCE & WORKERS' COMPENSATION**

General Fund	5,987,000	6,190,175	5,237,274	4,880,950
Enterprise Funds	1,010,000	1,045,000	875,057	891,510
<b>TOTAL</b>	<b>\$ 6,997,000</b>	<b>\$ 7,235,175</b>	<b>\$ 6,112,331</b>	<b>\$ 5,772,460</b>
<b>% Change from Prior Year</b>		3%	-16%	-6%

## 5-YEARS' STAFF COMPLEMENT COMPARISON

Department	Adopted Budget FTE	Adopted Budget FTE	Adopted Budget FTE	Adopted Budget FTE	Adopted Budget FTE
	2005/2006	2006/2007	2007/2008	2008/2009	2009/2010
<b>GENERAL FUND</b>					
Legislative	2	2	4	4	3
Executive	21.5	23.5	23.5	20.5	18.5
Finance	19	19	19.5	19.5	19.5
City Clerk	6	7	8	8	7
Human Resources	7	8	8	8	7
City Attorney	4	4	4	4	4
Community Development	23	26.5	25.5	24.5	20
Police <sup>1</sup>	163.5	177	171.5	180.5	167.5
Fire <sup>2</sup>	79	81	82	82	78
Public Works	38	44	42	42	39
Parks and Recreation <sup>3</sup>	68.5	77.5	75.5	75	58.5
Library	10.5	11	11	10.5	8
Purchasing	5	5	5	5	5
<b>Total General Fund Postions</b>	<b>447</b>	<b>485.5</b>	<b>479.5</b>	<b>483.5</b>	<b>435</b>
<b>ENTERPRISE FUNDS</b>					
Marina	15.5	15.5	20	19.5	12
Stormwater Management	10	10	10	10	10
Water and Sewer	49	55	53	53	55
<b>Total Enterprise Fund Positions</b>	<b>74.5</b>	<b>80.5</b>	<b>83</b>	<b>82.5</b>	<b>77</b>
<b>GRAND TOTAL</b>	<b>521.5</b>	<b>566</b>	<b>562.5</b>	<b>566</b>	<b>512</b>

1) Police includes 116 sworn officers, 19 part-time (9.5 FTE) crossing guards, and 42 general employees.

The 6 sworn officers that are funded by grants are not included in the total.

2) Fire includes 76 firefighter classified positions and 2 general employees.

3) Parks includes 35 full time & 47 part time (23.5 FTE) positions which includes 14 program aides, 22 summer camp aides, and 11 lifeguard positions.

## **BALANCING THE FY 2009/2010 BUDGET**

The following actions were taken to balance the budget:

- Reduced the City's property and liability insurance by \$750,000.
- Implemented a furlough of one day per month for all employees equating to approximately \$1 Million reduction.

### **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>Prior Status</b>
<b><u>FULL-TIME</u></b>			
Police	General Counsel	1	Filled
Police	Staff Assistant, Senior	1	Filled
Police	Communications Operators	1	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
Police (see grant funded positions)	Police Officers	6	Filled
Police (see grant funded positions)	Crime Analyst	1	Filled
Police (see grant funded positions)	Police Technician	1	Vacant
		<b>35</b>	
<b><u>PART-TIME</u></b>			
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>	

## **CHANGES TO THE OPERATING BUDGET**

### **Grant Funding for the Police**

The City of Rivera Beach Police Department received grants from the following:

- 1) The Department of Justice, Office of COPS Hiring Recovery Program awarded the City grant funds in the amount of \$1,283,556 over a 3-year period. For FY 2009/2010, \$420,000 was awarded to fund personnel costs for six police officers.
- 2) Formula Stimulus Grant provides \$109,000 for personnel costs for one Crime Scene Analyst and one Police Technician.

### **Communications Center**

Due to the fact that Palm Beach County was not be able to start taking fire rescue calls for the City until January 2010, the City funded 2 Communications Operators for four months until the transition to PBC. Also, overtime costs related to the Communications Operators were estimated to increase by an additional 10%.

### **Legal Services for the Police**

Due to the elimination of the Police Legal Counsel, contract services costs were increased by \$50,000.00 to cover legal services for the Police Department.

### **Revenue Changes**

- ~ The Florida Department of Revenue decreased the City's Local Government Half Cent Sales Tax estimate by \$200,000 due to declining sales and worsening job losses.
- ~ With the changes in funding for the Police Department's personnel, the use of fund balance was reduced by \$248,984.
- ~ Adopted a millage rate of 8.4260 mills.
- ~ Appropriated \$2.8 million of Fund Balance to balance the budget.
- ~ Established an administrative fee to the Community Redevelopment Agency.
- ~ Budgeted repayment of CRA loan.

### **Marina**

Reduced staffing and cut back dry storage operations.

## GENERAL FUND - FUND BALANCE REPORT

	Fund Balance	Designations & Informal Reserves	Net Fund Balance
Inventory		(173,766)	
Reserve CRA		(1,809,400)	
Liability:Sick & Vacation		(5,035,000)	
<b>9/30/2006</b>	<b>\$12,051,050</b>	<b>(\$7,018,166)</b>	<b>\$5,032,884</b>
Revenues FY 2007	52,195,700		
Expenditures FY 2007	(50,438,100)		
Encumbrances		(545,000)	
Reserve CRA		(1,609,400)	
Liability:Sick & Vacation		(5,035,700)	
<b>9/30/2007</b>	<b>\$13,808,650</b>	<b>(\$7,190,100)</b>	<b>\$6,618,550</b>
Revenues FY 2008	49,887,305		
Expenditures FY 2008	(49,561,980)		
Accounts payable (accrual)	(1,186,551)		
Encumbrances		(660,362)	
Reserve CRA		(1,429,018)	
Liability:Sick & Vacation		(5,566,133)	
<b>9/30/2008</b>	<b>\$12,947,424</b>	<b>(\$7,655,513)</b>	<b>\$5,291,911</b>
Revenues FY 2009	53,645,908		
Expenditures FY 2009	(54,092,317)		
Less: Fund Balance used '09 from Gen.Fund	(1,707,603)		
Accounts payable (accrual)	(400,000)		
Revenues FY2009 (accrual)	600,000		
Encumbrances		(200,000)	
Reserve CRA		(1,079,018)	
Liability:Sick & Vacation		(5,566,133)	
<b>9/30/2009 unaudited</b>	<b>\$10,993,412</b>	<b>(\$6,845,151)</b>	<b>\$4,148,261</b>
Less: Expenditures not budgeted for in FY 2010	-		
Less: Use of fund balance in FY 2010 Gen Fund	(2,840,591)		
Less: Reduced revenues in FY 2010	(150,000)		
Reserve CRA		-	
Liability:Sick & Vacation		(6,000,000)	
<b>9/30/2010 estimate</b>	<b>\$8,002,821</b>	<b>(\$6,000,000)</b>	<b>\$2,002,821</b>
Fund balance policy is to have at least 1/12th of a year's expenditures: FY 2009 Exp.			\$54,092,317
Minimum desired fund balance @ 9/30/2010			\$4,507,693
<b>Fund Balance Excess / (Deficit) @ 9/30/2010</b>			<b>(\$2,504,872)</b>

The above Fund Balance Report shows fund balance for the last four fiscal years and the estimate for fiscal year ending 9/30/2010, if no significant changes are made for fiscal year ending 9/30/2010. The rapid reduction over FY '08 and '09 is apparent and will accelerate if reductions in personnel costs are not made.

The Fund Balance for FY '08 was \$5.3M. The reduction seen in FY '09 will be difficult to reverse because FY '09 used \$1.7M Fund Balance plus an additional \$2.85M in non-recurring revenue from other funds.

## **CHALLENGES FOR THE FY 2010/2011 BUDGET AND BEYOND**

The following items list factors that must be considered for the future in order to maintain the basic services that the citizens are willing to pay for:

- Match recurring revenues and recurring expenditures within the next two years.
- Stop the use of one-time revenues to balance the budget.
- Stop using furloughs to balance the budget.
- Wisely use our capital dollars to maintain our infrastructure and stimulate development.
- Control health care premiums by improving the health of our employees.
- Mitigate the increase and reduce the cost of the City's pension plans.
- Negotiate labor agreements within the current financial environment, in lieu of staff layoffs.
- Maintenance of current service levels.