



CITY OF RIVIERA BEACH, FLORIDA
CITY COUNCIL BUDGET WORKSHOP
MUNICIPAL COMPLEX COUNCIL CHAMBERS
JUNE 25, 2009
AT 6:30 PM

- I. CITY CLERK CALLS TO ORDER
- II. ROLL CALL
- III. INVOCATION AND PLEDGE OF ALLEGIANCE
- IV. PURPOSE OF WORKSHOP RUTH C. JONES
CITY MANAGER
- V. HISTORICAL TRENDS JEFFREY WILLIAMS
REVENUE & EXPENSE FINANCE DIRECTOR
(By Function)
- VI. MAJOR FISCAL IMPACT KAREN HOSKINS
ISSUES ASSISTANT FINANCE DIRECTOR
- VII. REDUCTIONS IN ORDER TO MEET PROJECTED REVENUES
- VIII. NEXT STEPS RUTH C. JONES
CITY MANAGER
- IX. PUBLIC COMMENTS
- X. SUMMARY & CONCLUSION

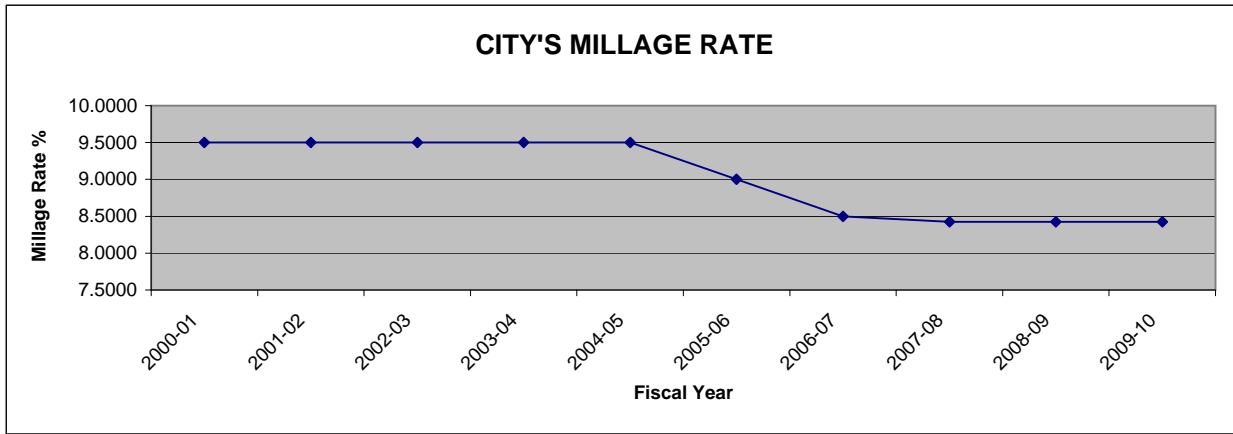
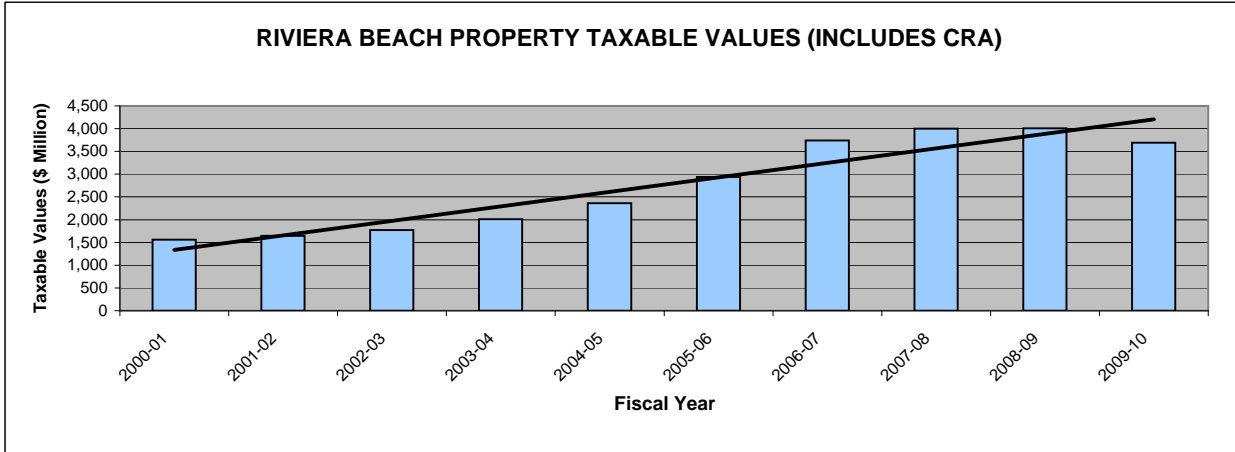
**CITY OF RIVIERA BEACH
ESTIMATION OF PROPERTY TAX REVENUES**

Tax year	CRB fiscal year	Preliminary Taxable Value @ July 1 (includes CRA)	% Change	New Construction	Total Tax Collected (w/ CRA)	% New Constructn	City General Fund	CRA		
2009	2010	\$ 3,357,378,340	-8.81%	\$ 331,203,470	29,525,991	** -8%	9.86%	25,504,578	-13%	4,021,413
2008	2009	3,681,580,819	-7.90%	293,718,597	32,000,000	* -2%	7.98%	29,333,804	-3%	2,666,196
2007	2008	3,997,537,112	6.89%	202,605,833	32,560,000	0%	5.07%	30,309,405	0%	2,250,595
2006	2007	3,739,938,319	26.96%	109,349,533	32,610,000	28%	2.92%	30,422,496	25%	2,187,504
2005	2006	2,945,712,682	24.50%	123,687,365	25,500,000	18%	4.20%	24,297,416	15%	1,202,584
2004	2005	2,366,089,944	17.39%	113,106,095	21,700,000	17%	4.78%	21,091,906	16%	608,094
2003	2004	2,015,620,061	13.77%	30,554,921	18,500,000	14%	1.52%	18,105,408	14%	394,592
2002	2003	1,771,643,025	7.40%	24,818,858	16,200,000	7%	1.40%	15,877,988	9%	322,012
2001	2002	1,649,507,921		34,155,302	15,080,000	6%	2.07%	14,612,773		467,227
	2001				14,200,000					

* Estimated from tax roll (adjustments pending)

** Estimated from current tax proposal: 4/12/09

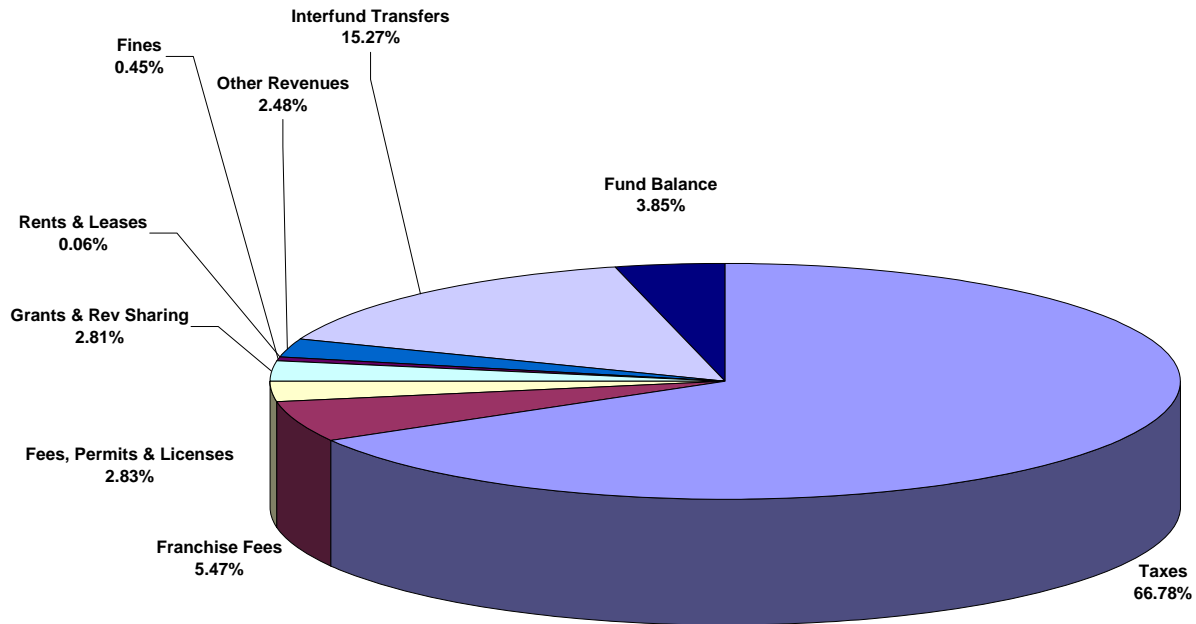
RIVIERA BEACH PROPERTY TAXABLE VALUES AND MILLAGE RATE HISTORY



Fiscal Year	Taxable Value (includes CRA)	% Change	City's Millage Rate	City's Ad Valorem Tax Revenue (without CRA)
2000-01	1,557,901,847	2.36%	9.5000	14,101,719
2001-02	1,648,806,574	5.84%	9.5000	14,612,773
2002-03	1,770,470,527	7.38%	9.5000	15,877,988
2003-04	2,012,325,020	13.66%	9.5000	18,105,408
2004-05	2,362,091,391	17.38%	9.5000	21,091,906
2005-06	2,936,045,626	24.30%	9.0000	24,297,416
2006-07	3,739,938,319	27.38%	8.7500	30,422,496
2007-08	3,997,537,112	6.89%	8.4260	30,309,405
2008-09	4,006,571,545	7.13%	8.4260	29,333,804
2009-10	3,688,581,810	-7.73%	8.4260	25,504,578

Increase in Millage Rate by	Additional property tax revenues to City
0.25	\$ 756,723
0.50	\$ 1,513,446
0.75	\$ 2,270,169
1.00	\$ 3,026,892

PROJECTED GENERAL FUND REVENUES BY SOURCES FOR FISCAL YEAR 2009/2010



Revenue Sources	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Tentative Budget
	2005/2006	2006/2007	2007/2008	2008/2009	2009/2010
Taxes	30,060,322	36,602,344	37,795,424	37,238,403	34,771,591
Franchise Fees	1,484,600	1,700,200	1,993,400	2,748,400	2,848,400
Fees, Permits & Licenses	3,960,950	4,343,275	2,925,075	2,750,200	1,473,252
Grants & Rev Sharing	1,285,235	1,307,056	1,419,175	1,446,182	1,464,220
Fines	375,000	435,000	231,500	236,500	233,000
Rents & Leases	71,200	77,800	77,800	77,800	33,800
Other Revenues	490,000	701,000	1,035,000	2,265,593	1,291,210
Interfund Transfers	6,383,873	8,071,623	8,148,720	9,120,597	7,950,721
Fund Balance	-	-	-	1,707,603	2,005,910
Total Budgeted Revenues	44,111,180	53,238,298	53,626,094	57,591,278	52,072,104
Total Actual Revenues	46,362,000	52,196,000	53,125,000	N/A	N/A

**CITY OF RIVIERA BEACH
COMPARISON OF GENERAL FUND REVENUES (FY 2005/2006 TO FY 2009/2010)**

REVENUE SOURCE	ACTUAL	ACTUAL	ACTUAL	ADOPTED	PROPOSED	FY 2009 vs. FY 2010	
	2006	2007	2008	BUDGET	BUDGET	VARIANCE	VARIANCE
				2009	2010	\$	%
AD VALOREM TAXES	25,530,624	31,610,444	32,558,378	32,131,403	29,586,591	(2,544,812)	-7.92%
OTHER TAXES	7,515,690	7,419,787	7,833,681	7,607,000	7,485,000	(122,000)	-1.60%
FRANCHISE FEES	1,688,074	1,904,193	1,820,555	2,748,400	2,848,400	100,000	3.64%
FEES, PERMITS & LICENSES	3,858,039	3,215,054	3,020,739	2,750,200	1,473,252	(1,276,948)	-46.43%
GRANTS & OTHER REVENUE SHARING	1,760,130	1,722,537	1,991,284	1,446,182	1,464,220	18,038	1.25%
FINES	278,196	381,282	258,185	236,500	233,000	(3,500)	-1.48%
RENTS & LEASES	56,731	85,047	72,870	77,800	33,800	(44,000)	-56.56%
OTHER REVENUES	866,872	1,792,231	1,403,605	2,265,593	2,676,803	411,210	18.15%
INTERFUND TRANSFERS	4,807,208	4,061,483	4,110,079	4,100,597	3,865,128	(235,469)	-5.74%
NON-RECURRING REVENUES (ONE-TIME)	-	-	-	4,227,603	2,405,910	(1,821,693)	-43.09%
GRAND TOTAL GENERAL FUND REVENUES	46,361,564	52,192,058	53,069,376	57,591,278	52,072,104	(5,519,174)	-9.58%

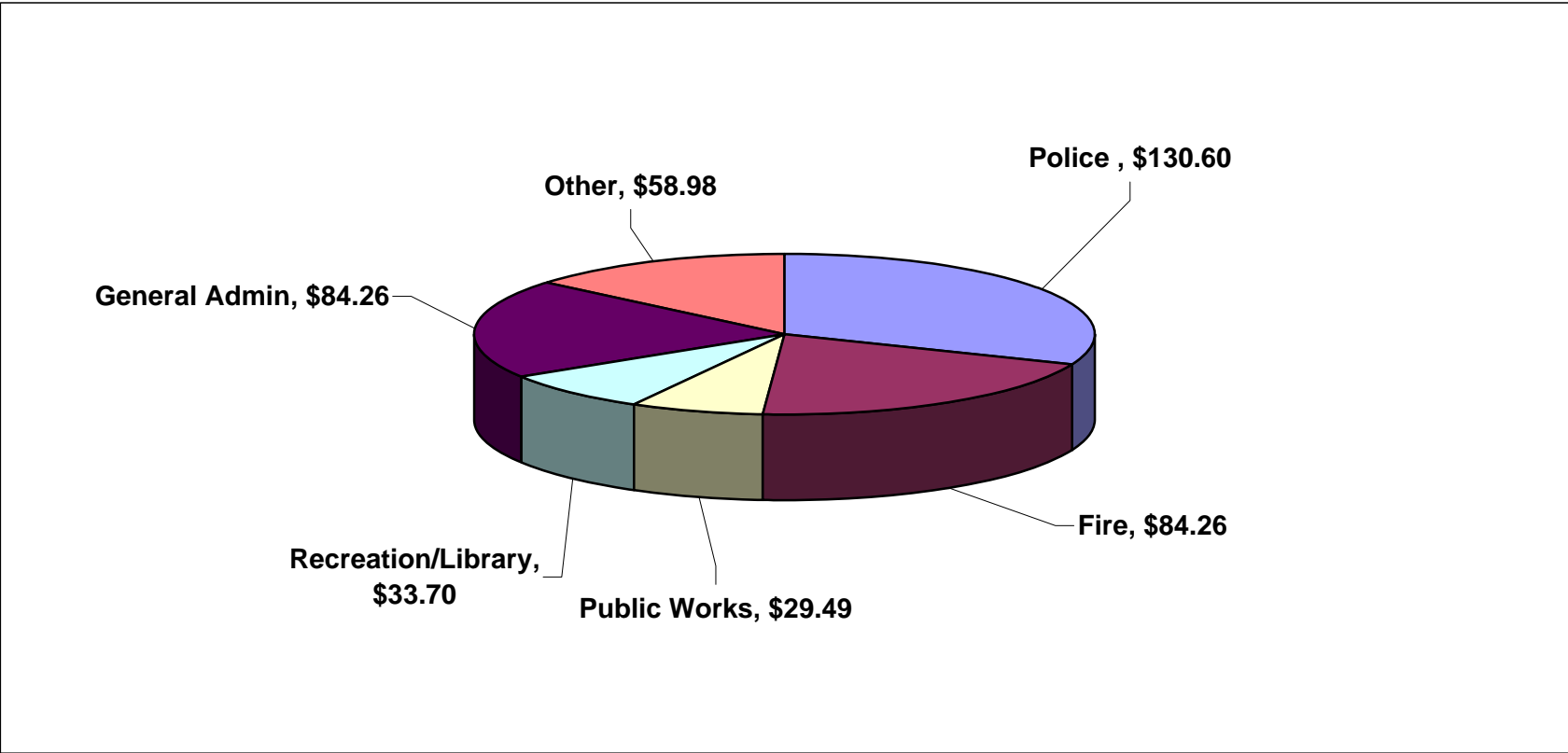
**CITY OF RIVIERA BEACH
GENERAL FUND REVENUES PROJECTIONS FOR FY 2009/2010
OPTION 1 (Millage Rate @ 8.426 & Elimination of Sworn Public Safety Employees)**

REVENUE SOURCE	ADOPTED BUDGET 2009	8.426 mills	FY 2009 vs. FY 2010	
		PROPOSED BUDGET 2010	VARIANCE \$	VARIANCE %
AD VALOREM TAXES	32,131,403	29,586,591	(2,544,812)	-8%
OTHER TAXES	7,607,000	7,485,000	(122,000)	-2%
FRANCHISE FEES	2,748,400	2,848,400	100,000	4%
FEES, PERMITS & LICENSES	2,750,200	1,473,252	(1,276,948)	-46%
GRANTS & OTHER REVENUE SHARING	1,446,182	1,464,220	18,038	1%
FINES	236,500	233,000	(3,500)	-1%
RENTS & LEASES	77,800	33,800	(44,000)	-57%
OTHER REVENUES	2,265,593	2,676,803	411,210	18%
INTERFUND TRANSFERS	4,620,597	4,265,128	(355,469)	-8%
NON-RECURRING REVENUES (ONE-TIME)	3,707,603	2,005,910	(1,701,693)	-46%
GRAND TOTAL GENERAL FUND REVENUES	57,591,278	52,072,104	(5,519,174)	-10%

- 1) Millage rate not increased remains at 8.426
- 2) Includes elimination of 60 full time positions:
 - 14 Sworn Police Officers
 - 4 Communication Operators
 - 21 Firefighters
 - 21 General employees
- 3) Includes elimination of 7 part time positions
- 4) Includes furlough for all employees (general, fire, police) 8 hours per month for 12 months
- 5) Includes all departments reducing by at least 10%
- 6) Elimination of fire department revenue of \$984,000
- 7) Includes early repayment of CRA loan of \$729,000
- 8) FP&L Franchise fee of \$1,000,000 (contract renegotiation)
- 9) Includes use of reserves

**ALLOCATION OF PROPERTY TAXES PAID BY HOMEOWNER @ 8.4260 MILLAGE RATE
(Example for discussion purposes only)**

Home Property Value	\$100,000
Less Homestead Exemption	(\$50,000)
Net Taxable Value	<u>\$50,000</u>
Millage Rate	<u>0.008426</u>
Taxes paid to the City	<u><u>\$421.30</u></u>



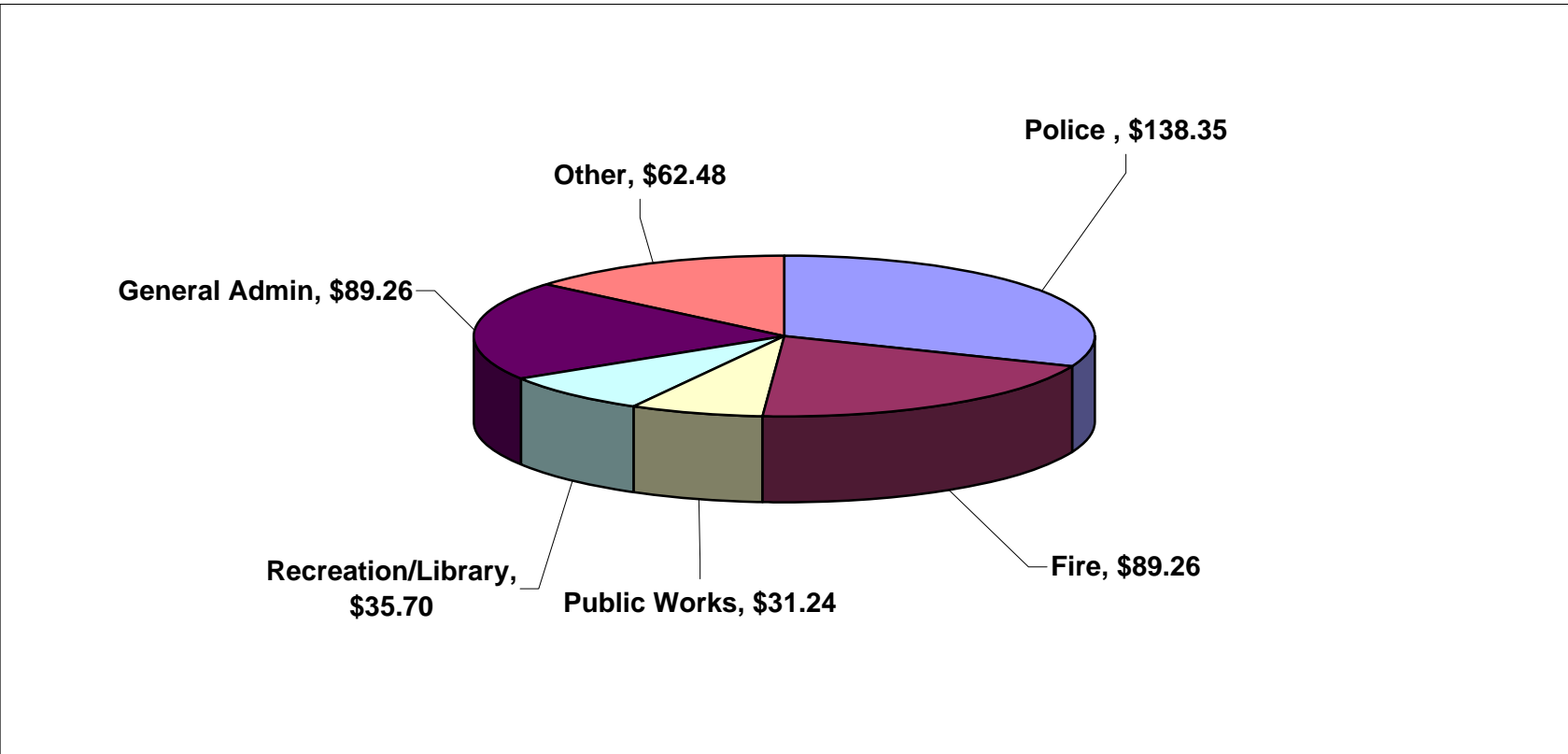
**CITY OF RIVIERA BEACH
GENERAL FUND REVENUES PROJECTIONS FOR FY 2009/2010
OPTION 2 (Millage Rate increased by 0.50 to 8.926 & Addition of Sworn Public Safety Employees)**

REVENUE SOURCE	ADOPTED BUDGET 2009	8.926 mills	FY 2009 vs. FY 2010	
		PROPOSED BUDGET 2010	VARIANCE \$	VARIANCE %
AD VALOREM TAXES	32,131,403	31,338,667	(792,736)	-2%
OTHER TAXES	7,607,000	7,485,000	(122,000)	-2%
FRANCHISE FEES	2,748,400	2,848,400	100,000	4%
FEES, PERMITS & LICENSES	2,750,200	2,457,161	(293,039)	-11%
GRANTS & OTHER REVENUE SHARING	1,446,182	1,464,220	18,038	1%
FINES	236,500	233,000	(3,500)	-1%
RENTS & LEASES	77,800	33,800	(44,000)	-57%
OTHER REVENUES	2,265,593	2,676,803	411,210	18%
INTERFUND TRANSFERS	4,620,597	4,265,128	(355,469)	-8%
NON-RECURRING REVENUES (ONE-TIME)	3,707,603	1,022,001	(2,685,602)	-72%
GRAND TOTAL GENERAL FUND REVENUES	57,591,278	53,824,180	(3,767,098)	-7%

- 1) Millage rate increased by 0.50 moving from 8.426 to 8.926 generating add'l revenues of \$1.752M and add'l \$238,000 payment to CRA TIF
- 2) Includes the adding back of 14 Sworn Police Officers & 21 Firefighter positions eliminated in Option 1
- 3) Includes elimination of 30 full time positions (refer to attached Option 2)
- 4) Includes elimination of 7 part time positions
- 5) Includes furlough for all employees (general, fire, police) 8 hours per month for 12 months
- 6) Includes all departments reducing by at least 10% & reducing personnel & operating expenditures by an add'l \$363,000
- 7) Includes early repayment of CRA loan of \$729,000.00
- 8) FP&L Franchise fee of \$1,000,000 (contract renegotiation)
- 9) Includes use of reserves
- 10) Includes addition of Fire department's revenues of \$984K

**ALLOCATION OF PROPERTY TAXES PAID BY HOMEOWNER @ 8.9260 MILLAGE RATE
(Example for discussion purposes only)**

Home Property Value	\$100,000
Less Homestead Exemption	(\$50,000)
Net Taxable Value	<u>\$50,000</u>
Millage Rate	<u>0.008926</u>
Taxes paid to the City	<u><u>\$446.30</u></u>



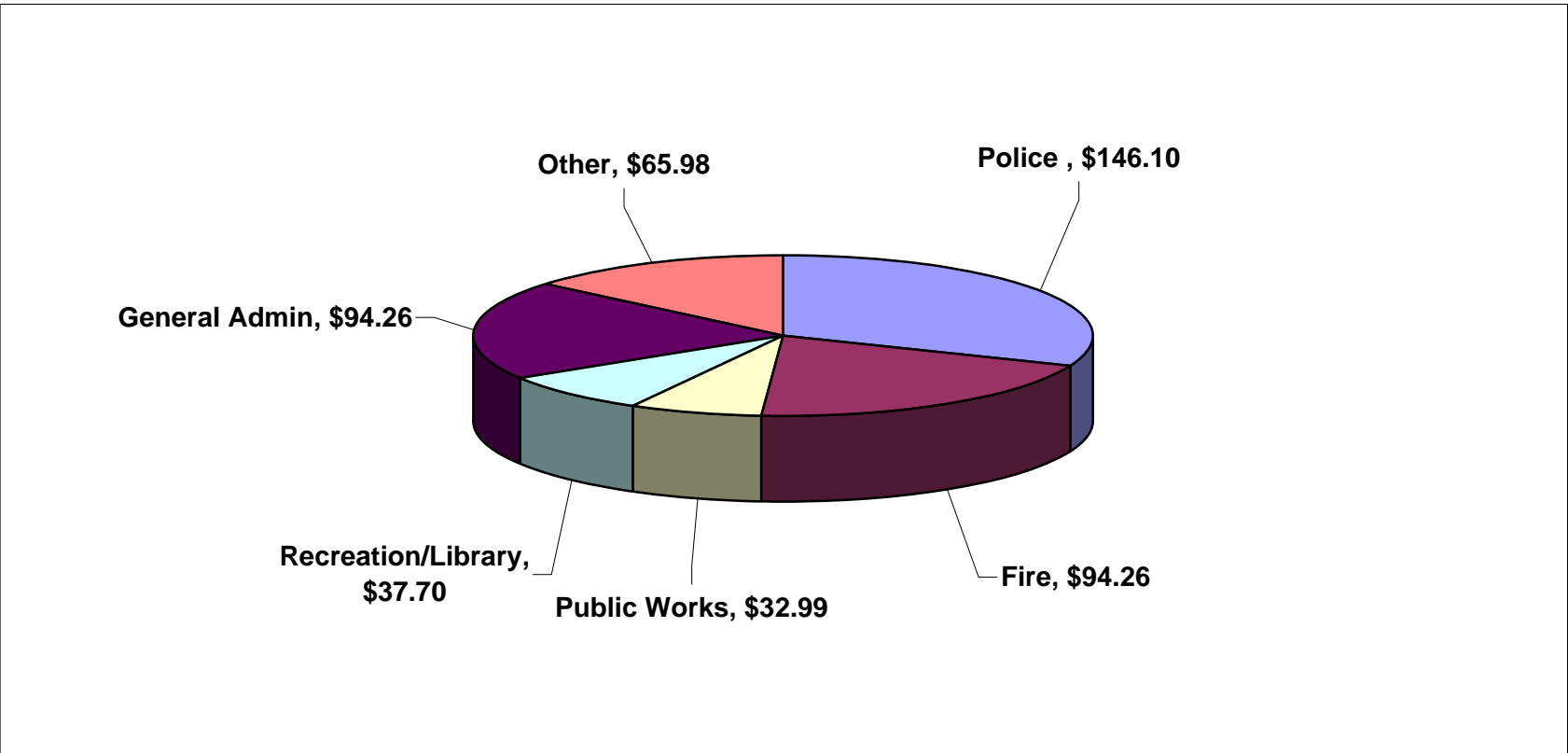
**CITY OF RIVIERA BEACH
GENERAL FUND REVENUES PROJECTIONS FOR FY 2009/2010
OPTION 3 (Millage Rate increased by 1.00 mill to 9.426 & Inclusion of Sworn Public Safety Employees)**

REVENUE SOURCE	ADOPTED BUDGET 2009	9.426	FY 2009 vs. FY 2010	
		PROPOSED BUDGET 2010	VARIANCE \$	VARIANCE %
AD VALOREM TAXES	32,131,403	33,090,744	959,341	2.99%
OTHER TAXES	7,607,000	7,485,000	(122,000)	-1.60%
FRANCHISE FEES	2,748,400	2,848,400	100,000	3.64%
FEES, PERMITS & LICENSES	2,750,200	2,457,161	(293,039)	-10.66%
GRANTS & OTHER REVENUE SHARING	1,446,182	1,464,220	18,038	1.25%
FINES	236,500	233,000	(3,500)	-1.48%
RENTS & LEASES	77,800	33,800	(44,000)	-56.56%
OTHER REVENUES	2,265,593	2,676,803	411,210	18.15%
INTERFUND TRANSFERS	4,620,597	4,265,128	(355,469)	-7.69%
NON-RECURRING REVENUES (ONE-TIME)	3,707,603	-	(3,707,603)	-100.00%
GRAND TOTAL GENERAL FUND REVENUES	57,591,278	54,554,256	(3,037,022)	-5.27%
	Projected expenditures in Option 3:	54,063,442		
	Excess Revenues	490,814		

- 1) Millage rate increased by 1.00 moving from 8.426 to 9.426 generating add'l revenues of \$3.504M and add'l \$477,000 payment to CRA TIF
- 2) Includes the adding back of 14 Sworn Police Officers & 21 Firefighter positions eliminated in Option 1
- 3) Includes elimination of 30 full time positions
- 4) Includes elimination of 7 part time positions
- 5) Includes furlough for all employees (general, fire, police) 8 hours per month for 12 months
- 6) Includes all departments reducing by at least 10% & reducing personnel & operating expenditures by an add'l \$363,000
- 7) Includes early repayment of CRA loan of \$729,000
- 8) FP&L Franchise fee of \$1,000,000 (contract renegotiation)
- 9) No use of reserves required
- 10) Includes addition of Fire department's revenues of \$984K

**ALLOCATION OF PROPERTY TAXES PAID BY HOMEOWNER @ 9.4260 MILLAGE RATE
(Example for discussion purposes only)**

Home Property Value	\$100,000
Less Homestead Exemption	(\$50,000)
Net Taxable Value	<u>\$50,000</u>
Millage Rate	<u>0.009426</u>
Taxes paid to the City	<u><u>\$471.30</u></u>



**CITY OF RIVIERA BEACH
GENERAL FUND - FY 2009/2010 EXPENDITURE BUDGET REQUESTS
USING OPTION 1 REVENUE PROJECTIONS**

Department	Adopted Budget FY 2009	10% Reduction	Budget (with 10% Reduction) FY 2010	Proposed Option 1 Budget	Variance Req'd vs. Submitted Over / (Below)
Legislative	585,880	58,588	527,292	519,829	(7,463)
City Manager	1,202,982	120,298	1,082,684	950,459	(132,225)
General Admin	10,565,514	1,056,551	9,508,963	10,190,928	681,965
IT	898,456	89,846	808,610	788,373	(20,237)
Finance	1,507,251	150,725	1,356,526	1,322,637	(33,889)
City Clerk	682,184	68,218	613,966	516,708	(97,258)
Human Resources	882,854	88,285	794,569	701,089	(93,480)
City Attorney	527,260	52,726	474,534	458,540	(15,994)
Community Development	2,117,163	211,716	1,905,447	1,820,205	(85,242)
Police	17,429,822	1,742,982	15,686,840	16,432,096	745,256
Fire	11,814,179	1,181,418	10,632,761	10,297,427	(335,334)
Public Works	4,037,179	403,718	3,633,461	3,454,256	(179,205)
Parks and Recreation	4,081,925	408,193	3,673,733	3,482,049	(191,684)
Library	672,150	67,215	604,935	587,340	(17,595)
Civil Drug	192,150	19,215	172,935	173,300	365
Purchasing	402,325	40,233	362,093	376,868	14,776
GRAND TOTAL	57,599,274	5,759,927	51,839,347	52,072,104	232,757

**CITY OF RIVIERA BEACH
GENERAL FUND - ELIMINATED POSITIONS**

DEPARTMENT	POSITION TITLE	POSITON STATUS	NO OF POSITIONS	AVERAGE ANNUAL SALARY	TOTAL ANNUAL SALARY	FICA TAXES	HEALTH / DENTAL	LIFE INSURANCE	TOTAL ANNUAL SALARIES & BENEFITS	PENSION (%)	PENSION	
FINANCE - BILLING	0308 Customer Service Clerk	F/T	Filled	1	26,470	26,470	2,025	8,750	156	37,401	26%	6,882
POLICE - ADMIN	0817 POLICE GENERAL COUNS	F/T	Filled	1	106,131	106,131	8,119	8,750	480	123,480	26%	27,594
POLICE - ADMIN	0817 STAFF ASSISTANT SENIOR	F/T	Filled	1	40,757	40,757	3,118	8,750	156	52,781	26%	10,597
POLICE - COMMUNICATIONS	0819 COMMUNICATION OFFICE	F/T	Filled	4	33,656	134,624	10,299	35,000	624	180,547	26%	35,002
POLICE - OPERATIONS	0822 SWORN POLICE OFFICER	F/T	Filled	14	40,000	560,000	42,840	122,500	2,184	727,524	45%	252,000
FIRE - OPERATIONS	0920 Fire Fighter	F/T	Filled	8	44,000	352,000	26,928	70,000	1,248	450,176	40.36%	142,067
FIRE - RESCUE	0921 Fire Fighter Paramedic	F/T	Filled	9	46,000	414,000	31,671	78,750	1,404	525,825	40.36%	167,090
LEGISLATIVE	0101 Legislative Aide	F/T	Vacant	1	43,965	43,965	3,363	8,750	156	56,234	26%	11,431
CITY MANAGER	0202 Staff Assistant Senior	F/T	Vacant	1	34,126	34,126	2,611	8,750	156	45,643	26%	8,873
HR - ADMIN	0511 HR Specialist	F/T	Vacant	1	42,270	42,270	3,234	8,750	156	54,410	26%	10,990
CD - PLANNING	0714 Planner	F/T	Vacant	1	46,106	46,106	3,527	8,750	156	58,539	26%	11,988
CD - INSPECTIONS	0715 COMBINATION INSPECTOR	F/T	Vacant	1	46,106	46,106	3,527	8,750	156	58,539	26%	11,988
CD - ENGINEERING	0716 CITY ENGINEER	F/T	Vacant	1	100,000	100,000	7,650	8,750	480	116,880	26%	26,000
FIRE - OPERATIONS	0920 Fire Fighter	F/T	Vacant	4	37,000	148,000	11,322	35,000	624	194,946	40.36%	59,733
PW - STREETS	1127 Maintenance Worker	F/T	Vacant	1	27,280	27,280	2,087	8,750	156	38,273	26%	7,093
CITY CLERK	0409 Staff Assistant	F/T	Vacant	1	28,990	28,990	2,218	8,750	156	40,114	26%	7,537
CITY CLERK	0409 Media Specialist	F/T	Vacant	1	53,832	53,832	4,118	8,750	156	66,856	26%	13,996
PW - VEHICLE MAIN	1129 Auto Body Mechanic	F/T	Vacant	1	32,414	32,414	2,480	8,750	156	43,800	26%	8,428
PW - VEHICLE MAIN	1129 Inventory Clerk	F/T	Vacant	1	27,279	27,279	2,087	8,750	156	38,272	26%	7,093
PARKS - RECREATION	1232 PROGRAM COORDINATOR	F/T	Vacant	1	50,967	50,967	3,899	8,750	156	63,772	26%	13,251
PARKS - RECREATION	1232 REC CENTER COORDINATOR	F/T	Vacant	1	35,490	35,490	2,715	8,750	156	47,111	26%	9,227
PARKS - PARK MAINTENANCE	1234 Carpenter	F/T	Vacant	1	32,414	32,414	2,480	8,750	156	43,800	26%	8,428
PARKS - PARK MAINTENANCE	1234 Maintenance Worker	F/T	Vacant	1	27,274	27,274	2,086	8,750	156	38,266	26%	7,091
PARKS - PARK MAINTENANCE	1234 Parks Superintendent	F/T	Vacant	1	55,506	55,506	4,246	8,750	156	68,658	26%	14,432
PARKS - BARRACUDA BAY	1236 Pool Guard Captain	F/T	Vacant	1	33,795	33,795	2,585	8,750	156	45,286	26%	8,787
LIBRARY	1336 Library Asst.	F/T	Vacant	1	27,280	27,280	2,087	8,750	156	38,273	26%	7,093
				60		2,527,076	193,321	525,000	10,008	3,255,405		894,690
PART TIME POSITIONS												
FINANCE - BILLING	0308 Customer Serv Clerk	P/T	Filled	1	12,785	12,785	978	-	-	13,763	-	-
CD - INSPECTIONS	0715 BLDG.PERMIT TECHNICAL	P/T	Vacant	1	15,352	15,352	1,174	-	-	16,526	-	-
PW - PROPERTY MAIN	1128 Custodian	P/T	Vacant	1	11,928	11,928	912	-	-	12,840	-	-
PARKS - RECREATION	1232 PROGRAM AIDE	P/T	Vacant	1	12,782	12,782	978	-	-	13,760	-	-
LIBRARY	1336 Library Asst.	P/T	Vacant	1	13,640	13,640	1,043	-	-	14,683	-	-
LIBRARY	1336 Library Asst.	P/T	Vacant	1	13,640	13,640	1,043	-	-	14,683	-	-
LIBRARY	1336 Library Page	P/T	Vacant	1	3,468	3,468	265	-	-	3,734	-	-
				7		83,595	6,395	-	-	89,990		-
GRAND TOTAL						2,610,671	199,716	525,000	10,008	3,345,395		894,690

SUMMARY OF ELIMINATED POSITIONS

FULL TIME POSITIONS	General	Police Dept	Fire	Total
Filled	1	20	17	38
Vacant	18	0	4	22
TOTAL	19	20	21	60

PART TIME POSITIONS	General	Police Dept	Fire	Total
Filled	1	0	0	1
Vacant	6	0	0	6
TOTAL	7	0	0	7

**CITY OF RIVIERA BEACH
GENERAL FUND - FY 2009/2010 EXPENDITURE BUDGET REQUESTS
USING OPTION 2 REVENUE PROJECTIONS**

Department	Adopted Budget FY 2009	10% Reduction	Budget (with 10% Reduction) FY 2010	Proposed Option 2 Budget	Variance Req'd vs. Submitted Over / (Below)
Legislative	585,880	58,588	527,292	519,829	(7,463)
City Manager	1,202,982	120,298	1,082,684	880,459	(202,225)
General Admin	10,565,514	1,056,551	9,508,963	10,428,928	919,965
IT	898,456	89,846	808,610	788,373	(20,237)
Finance	1,507,251	150,725	1,356,526	1,322,637	(33,889)
City Clerk	682,184	68,218	613,966	516,708	(97,258)
Human Resources	882,854	88,285	794,569	701,089	(93,480)
City Attorney	527,260	52,726	474,534	458,540	(15,994)
Community Development	2,117,163	211,716	1,905,447	1,775,205	(130,242)
Police	17,429,822	1,742,982	15,686,840	16,994,096	1,307,256
Fire	11,814,179	1,181,418	10,632,761	11,430,503	797,742
Public Works	4,037,179	403,718	3,633,461	3,454,256	(179,205)
Parks and Recreation	4,081,925	408,193	3,673,733	3,416,049	(257,684)
Library	672,150	67,215	604,935	587,340	(17,595)
Civil Drug	192,150	19,215	172,935	173,300	365
Purchasing	402,325	40,233	362,093	376,868	14,776
GRAND TOTAL	57,599,274	5,759,927	51,839,347	53,824,180	1,984,833

**CITY OF RIVIERA BEACH
GENERAL FUND - ELIMINATED POSITIONS**

DEPARTMENT	COST CTR	POSITION TITLE	F/T or P/T	POSITON STATUS	NO OF POSITIONS	AVERAGE ANNUAL SALARY	TOTAL ANNUAL SALARY	FICA TAXES	HEALTH / DENTAL	LIFE INSURANCE	TOTAL ANNUAL SALARIES & BENEFITS	PENSION (%)	PENSION	
COMMUNITY DEV. - ENGINEERING	0716	General	CITY ENGINEER	F/T	Vacant	1	100,000	100,000	7,650	8,750	480	116,880	26%	26,000
COMMUNITY DEV. - INSPECTIONS	0715	General	BUILDING PERMIT TECHNICIAN	F/T	Filled	1	33,567	33,567	2,568	8,750	156	45,041	26%	8,727
COMMUNITY DEV. - INSPECTIONS	0715	General	COMBINATION INSPECTOR	F/T	Vacant	1	46,106	46,106	3,527	8,750	156	58,539	26%	11,988
COMMUNITY DEV. - PLANNING	0714	General	Planner	F/T	Vacant	1	46,106	46,106	3,527	8,750	156	58,539	26%	11,988
CITY CLERK	0409	General	Staff Assistant	F/T	Vacant	1	28,990	28,990	2,218	8,750	156	40,114	26%	7,537
CITY CLERK	0409	General	Media Specialist	F/T	Vacant	1	53,832	53,832	4,118	8,750	156	66,856	26%	13,996
CITY MANAGER	0202	General	Events Coordinator	F/T	Filled	1	56,657	56,657	4,334	8,750	156	69,897	26%	14,731
CITY MANAGER	0202	General	Staff Assistant Senior	F/T	Vacant	1	34,126	34,126	2,611	8,750	156	45,643	26%	8,873
FINANCE - BILLING	0308	General	Customer Service Clerk	F/T	Filled	1	26,470	26,470	2,025	8,750	156	37,401	26%	6,882
HUMAN RESOURCES - ADMIN	0511	General	HR Specialist	F/T	Vacant	1	42,270	42,270	3,234	8,750	156	54,410	26%	10,990
LEGISLATIVE	0101	General	Legislative Aide	F/T	Vacant	1	43,965	43,965	3,363	8,750	156	56,234	26%	11,431
LIBRARY	1336	General	Library Asst.	F/T	Vacant	1	27,280	27,280	2,087	8,750	156	38,273	26%	7,093
PARKS - BARRACUDA BAY	1236	General	Pool Guard Captain	F/T	Vacant	1	33,795	33,795	2,585	8,750	156	45,286	26%	8,787
PARKS - PARK MAINTENANCE	1234	General	Carpenter	F/T	Vacant	1	32,414	32,414	2,480	8,750	156	43,800	26%	8,428
PARKS - PARK MAINTENANCE	1234	General	Maintenance Worker	F/T	Vacant	1	27,274	27,274	2,086	8,750	156	38,266	26%	7,091
PARKS - PARK MAINTENANCE	1234	General	Parks Superintendent	F/T	Vacant	1	55,506	55,506	4,246	8,750	156	68,658	26%	14,432
PARKS - RECREATION	1232	General	PROGRAM COORDINATOR	F/T	Vacant	1	50,967	50,967	3,899	8,750	156	63,772	26%	13,251
PARKS - RECREATION	1232	General	REC CENTER COORDINATOR	F/T	Vacant	1	35,490	35,490	2,715	8,750	156	47,111	26%	9,227
POLICE - ADMIN	0817	Police	POLICE GENERAL COUNSEL	F/T	Filled	1	106,131	106,131	8,119	8,750	480	123,480	26%	27,594
POLICE - ADMIN	0817	Police	STAFF ASSISTANT SENIOR-GENERAL COUNSEL	F/T	Filled	1	40,757	40,757	3,118	8,750	156	52,781	26%	10,597
POLICE - ADMIN	0817	Police	OFFICE ASSISTANT	F/T	Filled	1	27,795	27,795	2,126	8,750	156	38,827	26%	7,227
POLICE - COMMUNICATIONS	0819	Police	COMMUNICATION OFFICERS	F/T	Filled	3	33,854	101,563	7,770	26,250	468	136,051	26%	26,406
POLICE - COMMUNICATIONS	0819	Police	COMMUNICATION SUPERVISORS	F/T	Filled	3	48,203	144,608	11,063	26,250	468	182,389	26%	37,598
PUBLIC WORKS - STREETS	1127	General	Maintenance Worker	F/T	Vacant	1	27,280	27,280	2,087	8,750	156	38,273	26%	7,093
PUBLIC WORKS - VEHICLE MAIN	1129	General	Auto Body Mechanic	F/T	Vacant	1	32,414	32,414	2,480	8,750	156	43,800	26%	8,428
PUBLIC WORKS - VEHICLE MAIN	1129	General	Inventory Clerk	F/T	Vacant	1	27,279	27,279	2,087	8,750	156	38,272	26%	7,093
						30	1,282,642	98,122	262,500	5,328	1,648,592		333,487	
PART TIME POSITIONS														
FINANCE - BILLING	0308	General	Customer Serv Clerk	P/T	Filled	1	12,785	12,785	978	-	-	13,763	-	-
COMMUNITY DEV. - INSPECTIONS	0715	General	BLDG.PERMIT TECHNICIAN	P/T	Vacant	1	15,352	15,352	1,174	-	-	16,526	-	-
PUBLIC WORKS - PROPERTY MAIN	1128	General	Custodian	P/T	Vacant	1	11,928	11,928	912	-	-	12,840	-	-
PARKS - RECREATION	1232	General	PROGRAM AIDE	P/T	Vacant	1	12,782	12,782	978	-	-	13,760	-	-
LIBRARY	1336	General	Library Asst.	P/T	Vacant	1	13,640	13,640	1,043	-	-	14,683	-	-
LIBRARY	1336	General	Library Asst.	P/T	Vacant	1	13,640	13,640	1,043	-	-	14,683	-	-
LIBRARY	1336	General	Library Page	P/T	Vacant	1	3,468	3,468	265	-	-	3,734	-	-
						7	83,595	6,395	-	-	89,990		-	
GRAND TOTAL							1,366,237	104,517	262,500	5,328	1,738,582		333,487	

SUMMARY OF ELIMINATED POSITIONS

FULL TIME POSITIONS	General	Police Dept	Fire	Total
Filled	3	9	0	12
Vacant	18	0	0	18
TOTAL	21	9	0	30

PART TIME POSITIONS	General	Police Dept	Fire	Total
Filled	1	0	0	1
Vacant	6	0	0	6
TOTAL	7	0	0	7

**CITY OF RIVIERA BEACH
GENERAL FUND - FY 2009/2010 EXPENDITURE BUDGET REQUESTS
USING OPTION 3 REVENUE PROJECTIONS**

Department	Adopted Budget FY 2009	10% Reduction	Budget (with 10% Reduction) FY 2010	Proposed Option 3 Budget	Variance Req'd vs. Submitted Over / (Below)
Legislative	585,880	58,588	527,292	519,829	(7,463)
City Manager	1,202,982	120,298	1,082,684	880,459	(202,225)
General Admin	10,565,514	1,056,551	9,508,963	10,668,190	1,159,227
IT	898,456	89,846	808,610	788,373	(20,237)
Finance	1,507,251	150,725	1,356,526	1,322,637	(33,889)
City Clerk	682,184	68,218	613,966	516,708	(97,258)
Human Resources	882,854	88,285	794,569	701,089	(93,480)
City Attorney	527,260	52,726	474,534	458,540	(15,994)
Community Development	2,117,163	211,716	1,905,447	1,775,205	(130,242)
Police	17,429,822	1,742,982	15,686,840	16,994,096	1,307,256
Fire	11,814,179	1,181,418	10,632,761	11,430,503	797,742
Public Works	4,037,179	403,718	3,633,461	3,454,256	(179,205)
Parks and Recreation	4,081,925	408,193	3,673,733	3,416,049	(257,684)
Library	672,150	67,215	604,935	587,340	(17,595)
Civil Drug	192,150	19,215	172,935	173,300	365
Purchasing	402,325	40,233	362,093	376,868	14,776
GRAND TOTAL	57,599,274	5,759,927	51,839,347	54,063,442	2,224,095

**CITY OF RIVIERA BEACH
GENERAL FUND - ELIMINATED POSITIONS**

DEPARTMENT	COST CTR	POSITION TITLE	F/T or P/T	POSITON STATUS	NO OF POSITIONS	AVERAGE ANNUAL SALARY	TOTAL ANNUAL SALARY	FICA TAXES	HEALTH / DENTAL	LIFE INSURANCE	TOTAL ANNUAL SALARIES & BENEFITS	PENSION (%)	PENSION	
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PUBLIC WORKS - PROPERTY MAIN	1128	General	Custodian	P/T	Vacant	1	11,928	11,928	912	-	-	12,840	-	-
PARKS - RECREATION	1232	General	PROGRAM AIDE	P/T	Vacant	1	12,782	12,782	978	-	-	13,760	-	-
LIBRARY	1336	General	Library Asst.	P/T	Vacant	1	13,640	13,640	1,043	-	-	14,683	-	-
LIBRARY	1336	General	Library Asst.	P/T	Vacant	1	13,640	13,640	1,043	-	-	14,683	-	-
LIBRARY	1336	General	Library Page	P/T	Vacant	1	3,468	3,468	265	-	-	3,734	-	-
						7	83,595	6,395	-	-	89,990		-	
GRAND TOTAL							1,366,237	104,517	262,500	5,328	1,738,582		333,487	

SUMMARY OF ELIMINATED POSITIONS

FULL TIME POSITIONS	General	Police Dept	Fire	Total
Filled	3	9	0	12
Vacant	18	0	0	18
TOTAL	21	9	0	30

PART TIME POSITIONS	General	Police Dept	Fire	Total
Filled	1	0	0	1
Vacant	6	0	0	6
TOTAL	7	0	0	7

PROPOSED MAJOR EXPENDITURE CHANGES AFFECTING FY 2009/2010 GENERAL FUND BUDGET

OPTION 1
60 ELIMINATED POSITIONS

OPTION 2
30 ELIMINATED POSITIONS

1) PENSION CONTRIBUTIONS

An increase of \$956,196 has been projected for pension costs for FY 2010.

	<u>FY 2009</u>	<u>FY 2010</u>	<u>Increase</u>		
General	2,929,580	3,568,551	638,971		
Fire	2,094,520	2,177,638	83,118		
Police	2,753,132	2,987,239	234,107		
	<u>\$7,777,232</u>	<u>\$8,733,428</u>	<u>\$956,196</u>	\$956,196	No Change

The cost savings amount to be derived from pension contributions is not included in FY 2010 budget. It is assumed that the cost savings from pension relating to the elimination of full time positions and furlough will be recognized in FY 2011 and beyond.

2) INSURANCE

Health and Dental

Cost of health and dental insurance per employee for FY 2010 is \$8,750.00.

\$525,000

\$262,500

Property / liability / workers compensation insurance

A net reduction of \$750,000.00 in premiums has been projected for FY 2010.

\$750,000

No Change

3) CAPITAL OUTLAY

Reduction in capital expenditure from FY 2009.

\$475,715

No Change

PROPOSED MAJOR EXPENDITURE CHANGES AFFECTING FY 2009/2010 GENERAL FUND BUDGET

**OPTION 1
60 ELIMINATED POSITIONS**

**OPTION 2
30 ELIMINATED POSITIONS**

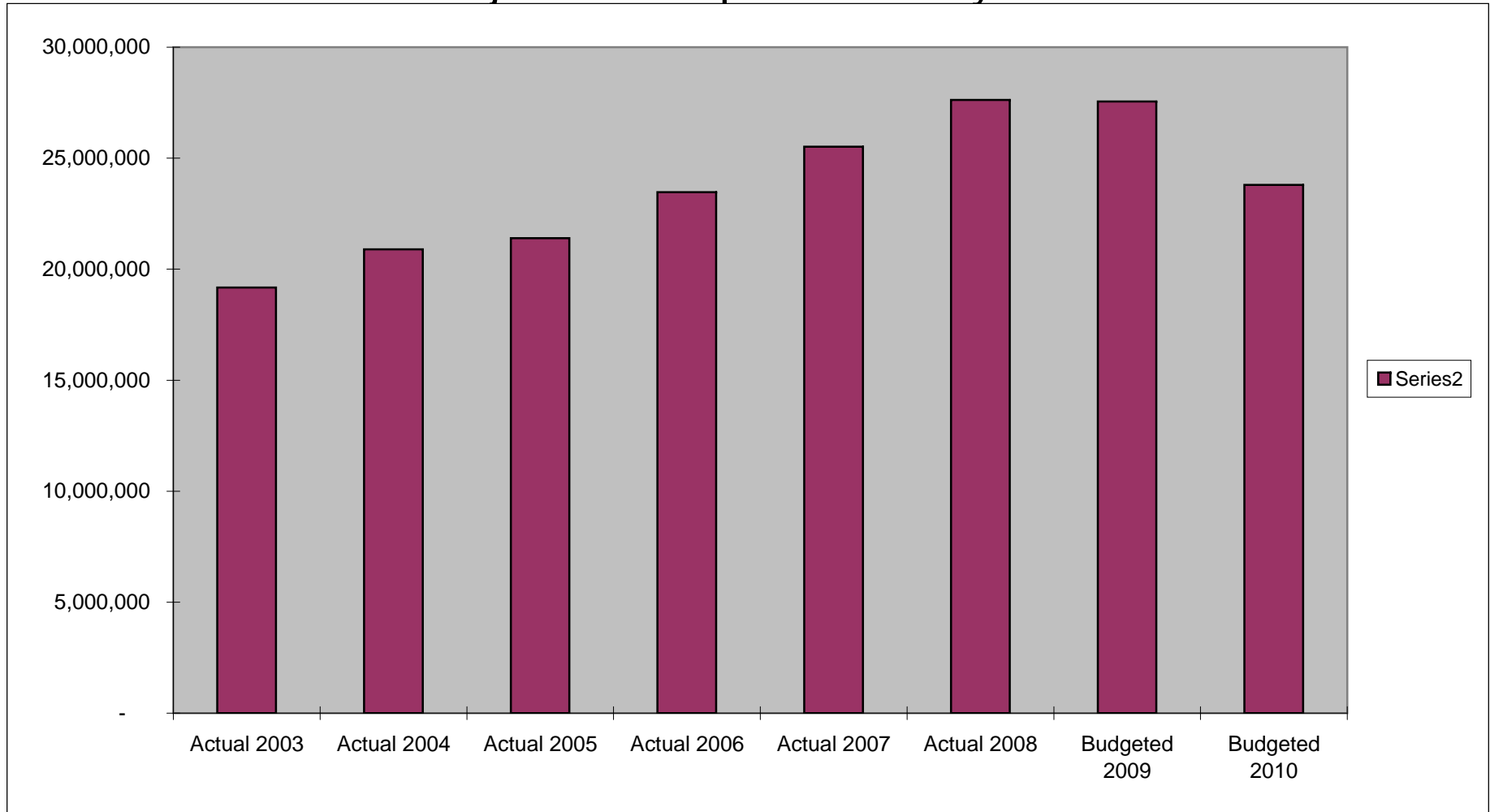
4) FURLOUGH

The FY 2010 budget includes a furlough for all employees excluding Council (less the eliminated positions above) amounting to 96 hours per annum assuming that each employee uses 8 hours per month for 12 months.

The total cost savings to be derived from furlough is \$998,621.00 which includes regular salaries and FICA taxes. Cost savings from furlough is approximately 4.70% of total projected regular salaries for FY 2010.

	<u>Salaries</u>	<u>FICA</u>	<u>Total</u>		
General	404,087	30,913	435,000		
Police	335,654	25,678	361,331		
Fire	187,914	14,375	202,290		
Total	\$927,656	\$70,966	\$998,621	\$998,621	No Change

Major Cost Impacts: Salary & Overtime



	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Actual 2008	Actual 2009	Budgeted 2009	Projected 2010
General Fund	19,176,133	20,895,832	21,394,045	23,467,021	25,521,041	27,625,057	27,625,057	27,554,825	23,793,700
% increase from prior year		9%	2%	10%	9%	8%		-0.25%	-14%

Major Cost Factors

History of Pension Contributions

	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Actual 2008	Projected 2009	Budget 2010
General	\$1,471,717	\$1,874,350	\$2,181,018	\$2,268,158	\$2,788,000	\$3,581,740	3,858,825	4,097,000
Police	1,254,243	1,597,920	2,064,792	2,383,020	2,242,000	2,448,000	2,633,025	2,997,240
Fire	892,396	1,231,358	1,875,868	1,745,433	1,920,000	2,489,504	2,622,480	2,177,636
Total all	3,618,356	4,703,628	6,121,678	6,396,611	6,950,000	8,519,244	9,114,330	9,271,876
% inc from prior year		30.0%	30.1%	4.5%	8.7%	22.6%	7.0%	1.7%

This trend reflects the increase in number of employees as well as the increase in required contribution percentage per dollar of salary.

History of Insurance Increases

	Actual 2003	Actual 2004	Actual 2005	Actual 2006	Actual 2007	Actual 2008	Projected 2009	Budget 2010
Health & Dental								
(General Fund)	\$1,724,000	\$1,860,000	\$1,936,000	\$2,095,000	\$2,377,200	\$2,604,000	\$ 3,349,374	\$3,684,311
(Enterprise Funds)	276,000	338,000	403,000	464,000	452,800	496,000	637,976	701,774
Total All **	2,000,000	2,198,000	2,339,000	2,559,000	2,830,000	3,100,000	3,987,350	4,375,000
% inc from prior year		10%	6%	9%	11%	10%	29% *	10%
Liability								
(General Fund)	3,839,000	4,172,000	3,901,000	4,391,000	5,987,000	6,190,175	5,237,274	4,881,000
(Enterprise Funds)	487,000	685,000	657,000	740,000	1,010,000	1,043,676	875,057	950,000
Total all	4,326,000	4,857,000	4,558,000	5,131,000	6,997,000	7,233,851	6,112,331	5,831,000
% inc from prior year		12%	-6%	13%	36% *	3%	-16%	-5%

* Budgeted amounts tend to be higher than actual due to employee vacancies and conservative estimating methods that allow for a worst case scenario.

** Health Insurance costs are shown net of (reduced by) employee contributions.