

CITY OF RIVIERA BEACH



TENTATIVE OPERATING BUDGET FISCAL YEAR 2010/2011

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CITY OF RIVIERA BEACH

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July 14, 2010

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

City of Riviera Beach's Tentative Budget for Fiscal Year 2010/2011

I am pleased to submit the City of Riviera Beach's tentative operating budget for the fiscal year October 1, 2010 to September 30, 2011 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 significant 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.

The City of Riviera Beach along with the rest of the country is in the midst of an unprecedented economic recession that has lowered revenue growth and at the same time trying to meet the City's financial obligations. I have had to make tough choices especially when deciding how to reduce the portion of the City's budget relating to personnel costs. In last year's budget, positions were eliminated and salary increases were kept to a minimum. As the City is faced with a projected budget deficit of \$6.7M in FY 2011, the City will have to cut positions both filled and vacant. In order to minimize the impact that layoffs can cause, the City has implemented a voluntary buyout program for its employees. These position cuts are part of my ongoing efforts to streamline the City's workforce and reduce the layers of management that have built up in the City over many years.

This budget reflects the elimination of 38 FTE general and enterprise funds positions resulting in permanent savings to the City in personnel costs of approximately \$2.579M. This budget recognizes that deeper cuts to the City workforce cannot be achieved without having an impact on the City's levels of services. Additional savings used to balance the budget were furloughs and no wage increases for any City employee in any City department. With these measures, the City will reduce its personnel costs and contain future retirement costs and most importantly, more positions would not have to be eliminated.

The Executive office and Finance department met on several occasions to discuss the City's FY 2010/2011 operating budget and explored strategies for revenue enhancements and expenditure reductions in order to meet the anticipated budget shortfall. Members of the group were assigned specific items to research and analyze. The following are the significant areas that were considered for the FY 2010/2011 operating budget:

- Identified the major expenditure items, such as general liability insurance, pension plan, and health insurance plans.
- Developed the voluntary employee buyout plan
- Reviewed the operations of Parks and Recreation, Public Works, and Community Development to improve efficiency through the consolidations and mergers of departments and functions.
- Reviewed the cell phone policy
- Considered mandates required by law and legislation

The FY 2010/2011 operating budget was developed based on the following major factors:

- Department heads were directed to reduce their departments budget by at least 10%.
- 38 positions are recommended for elimination which includes both filled and vacant:
 - o 26 General Fund positions
 - o 4 Utilities Special District positions
 - o 8 Marina positions
- Elimination of 6 seasonal part-time positions in Parks and Recreation department
- Changing one full time Legal Secretary to a part-time position
- Reclassifying one Assistant City Manager position to Assistant to the City Manager position
- Adding back the City Engineer position
- All employees participate in furloughs equivalent to 96 hours per annum; this includes police, fire, general and enterprise fund employees
- Health insurance costs increased by 12%
- General liability insurance reduced by \$1M
- Pension costs in the general fund decreased by approximately \$750K due to eliminated positions, furloughs, and participants in the DROP
- Eliminate funding of all special events with the exception of the Martin Luther King, Jr. Celebration

Organizational Restructuring

Organization restructuring is proposed to improve efficiency and through attrition reduce costs. I am proposing the consolidation of functions under six major departments as detailed in the Organization Chart included in this budget document.

One Assistant City Manager position will be reclassified to establish the Assistant to the City Manager. This position will assume some responsibilities of the eliminated Office Manager, special project assignments, and provide supervision for grant fund programs, i.e. Weed and Seed, Civil Drug Court, Youth Empowerment Program, and Justice Service Center.

In an effort to strengthen the areas of communications and public relations for the City, the responsibilities of the Public Information Officer will be expanded to include the RBTv-18 and marketing activities.

Parks and Recreation and Library functions will be combined under the new Parks and Leisure Services Department.

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 service; however, with the reduction in the number of maintenance workers, the level of service will be slightly reduced.

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 2010/2011 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, as of July 1, 2010, the City’s property values have decreased by 15.32%. For the past ten years, taxable property values have not experience such a significant decline as what we are experiencing for FY 2011. Ad valorem taxes comprise approximately 65% of the General Fund’s budget. The City along with other municipalities and counties rely heavily on ad valorem taxes as their major revenue source.

To protect and safeguard services and present a balanced budget, I am recommending that the City’s millage rate be increased by 1 mill moving from 8.426 to 9.426 which equates to additional revenues of approximately \$2.5M for the City and \$300K for the CRA.

The proposed millage rate increase is to primarily maintain the current service levels provided for public safety. In addition, I have included the additional projected revenue of approximately \$1.2 million from the Florida Power & Light Franchise, hoping that the City Council will approve it on second and final reading.

However, for FY 2011, the City can no longer afford to subsidize the “*Jazz After Dark*” events hosted by Parks and Recreation Department. Therefore, I am recommending that these events be placed on hold during FY 2010/2011.

For the first time since FY 2006/2007, I am recommending that General Fund reserves not be used to balance the FY 2010/2011 budget. For the previous two fiscal years, approximately \$4.5M of reserves has been used to balance the budget. The FY 2011 tentative budget supports my goal of long-term fiscal stability for the City. Also, included in the budget is approximately \$250K being placed in the general fund reserve. The City’s policy states that at least one month of general fund operating expenses is maintained in the general fund reserve, which equates to \$4M for FY 2011. As of September 30, 2010, the general fund reserve (fund balance) is projected to be \$4M.

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

Expenditures

Personnel costs comprise 75% of the general fund's budget and therefore, it was impossible to balance the budget without reducing personnel costs. In response to the projected deficit of \$6.7M, I have had to implement a number of actions to reduce personnel costs, while minimizing layoffs during a time of economic downturn and minimizing service levels. These actions include implementing a hiring freeze on nonessential positions, aggressive attrition efforts, eliminating funded vacant positions, employees participating in furlough, and offering a voluntary employee buyout program for employees that are eligible to retire and those employees who have worked with the City at least five years.

For FY 2011, I am recommending that a net of 26 full-time positions be eliminated from the general fund budget. The savings associated with these reductions would be approximately \$1.94M, including fringe benefits. The positions recommended for elimination for FY 2010/2011 are as follows:

DEPARTMENT	POSITION	STATUS
Legislative	1 Senior Staff Assistant	Filled
Executive	1 Office Manager	Filled
Finance	1 Accounting Specialist	Vacant
Finance	1 Customer Service Clerk	Vacant
Community Development	1 Plans Examiner	Filled
Community Development	1 Building Permit Tech	Filled
Community Development	1 Senior Staff Assistant	Filled
Police	5 Police Officers	Vacant
Police	1 Police Lieutenant	Vacant
Police	1 Police Technician	Filled
Fire	6 Firefighters	Filled
Public Works	3 Maintenance Workers	Filled
Public Works	1 Maintenance Mechanic	Vacant
Public Works	1 Painter	Filled
Public Works	1 Sign Technician	Filled
Library	1 Library Assistant	Vacant

The City Engineer's position will be added back to the budget in FY 2011. There will be a reclassification of one Assistant City Manager to an Assistant to the City Manager, changing the full time position of Legal Secretary in the City Attorney's office to a part-time position, and eliminating 6 part time Recreation Aides positions. The service levels and responses will be impacted as a result of the eliminations of the recommended 26 positions.

MAJOR EXPENDITURE ITEMS

Personnel Costs

Personnel costs of \$33.293M for general fund employees have been projected for FY 2010/2011, a reduction of \$2.569M or 7.16% from FY 2009/2010 due to the elimination and reclassifications of positions and furloughs.

Pension

Police

Retirement contributions of \$2.319M have been projected for police pension for FY 2010/2011, a reduction of \$594K or 20.39%.

Fire

Retirement contributions of \$2.184M have been projected for fire pension for FY 2010/2011, a slight reduction of 0.30%.

General

Retirement contributions of \$3.377M have been projected for general pension (inclusive of general and proprietary funds) for FY 2010/2011, a reduction of \$1.16M or 25%.

Insurance

Health and Dental

An increase of 12% has been projected for health and dental insurance costs for FY 2010/2011 which is in line with the increase for FY 2009/2010. It is anticipated that the City may have to seek employee contributions for single health care coverage and family coverage be increased in order to minimize costs to the City. The City has already advertised for insurance carriers to bid on health and dental insurance plans for City employees and results are expected soon.

General Liability / Property / Workers' Compensation Insurance

General liability, property, and worker's compensation insurance costs have decreased by approximately \$1M for FY 2010/2011 by reducing premiums and increasing deductibles. Safety programs have been initiated 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 \$293K for FY 2010/2011, a reduction of 39% from FY 2009/2010. 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

The Marina's proposed budget assumes that the Marina will be under construction for most of FY 2010/2011, as such, the Marina operations will be reduced significantly. Personnel reductions will take effect as soon as operations permit. During construction, the Marina will not operate the dry storage facility. The 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 reduced by 38%.

For FY 2010/2011, revenues of \$1.688M have been projected for the Marina which includes an advance of \$526K from the liability insurance fund. In light of the current financial situation and significantly reduced operations at the Marina, the following eight full-time positions are being recommended for elimination:

POSITION	STATUS
4 Forklift Operators	Filled
1 Customer Service Clerk	Filled
3 Dock Attendants	Filled

Utility Special District

For FY 2010/2011, revenues of \$16.375M have been projected for the Utilities Special District which includes the water and sewer rate increase approved for FY 2010/2011. Projected revenues for FY 2010/2011 have increased by 6.86%. The District's 50 personnel will also participate in furlough. This budget was balanced with the anticipation of replenishing the District's reserves and to ensure that net revenues of the District will be at least 115% in order to meet the minimum annual Debt Service Requirement for the Water and Sewer bonds.

The District is recommending that the following 4 vacant full-time positions be eliminated:

POSITION	STATUS
W/S Maintenance Mechanic	Vacant
Water Plant Mechanic	Vacant
Sr. W/S Maintenance Mechanic	Vacant
Sr. W/S Systems Maintenance Mechanic	Vacant

The impact of these eliminations equates to \$230,000.

Stormwater Management Utility

For FY 2010/2011, revenues of \$4.245M have been projected for Stormwater Management, which includes the use of \$2.540M in reserves for capital projects approved in the Stormwater Master Plan.

The current staffing level of 10 positions will remain and all employees will participate in furlough. For FY 2010/2011, the Stormwater Management Utility has projected capital expenditures of \$1.714M for canal improvements.

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 2010/2011 are estimated to be \$5.652M which is mainly used for workers' compensation, liability insurance payments, settlement payments, and administrator payments which are charged to City Departments. An advance of \$526K 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 2010/2011.

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 2010/2011, based on the City Charter, \$420,000 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. Revenues are projected to be \$200,000 from the sale of one house and remaining funds and projected operating expenditures of \$200,000.

SUMMARY

This year as in the past years, the success of the strategy embodied in the budget rests on the ability of the City's administration and Council to stay the difficult course throughout the year. This budget was developed with minimal impact to the level of service offered by the police and fire departments. Unfortunately, we had to eliminate funding of all special events with the exception of the Martin Luther King, Jr. Celebration.

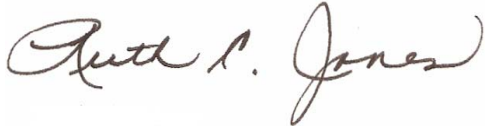
I anticipate that by working closely with the City's business partners, we will be able to generate interest in sponsoring future cultural activities that will attract visitors and potential residents to our City. Through careful analysis and constant feedback from Department Heads, the priorities set by the City Council will be accomplished in FY 2010/2011 despite the challenges faced. The City's administration is committed to providing the best level of service to the citizens of Riviera Beach.

I worked successfully with my management team and department heads to balance the FY 2010/2011 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 2010/2011 during the budget workshops scheduled for July and August.

Respectfully submitted,

A handwritten signature in cursive script that reads "Ruth C. Jones". The signature is written in black ink and is positioned to the right of the typed name.

Ruth C. Jones
City Manager

CITY OF RIVIERA BEACH COUNCIL

**MAYOR
THOMAS A. MASTERS**



COUNCIL MEMBERS

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



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



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



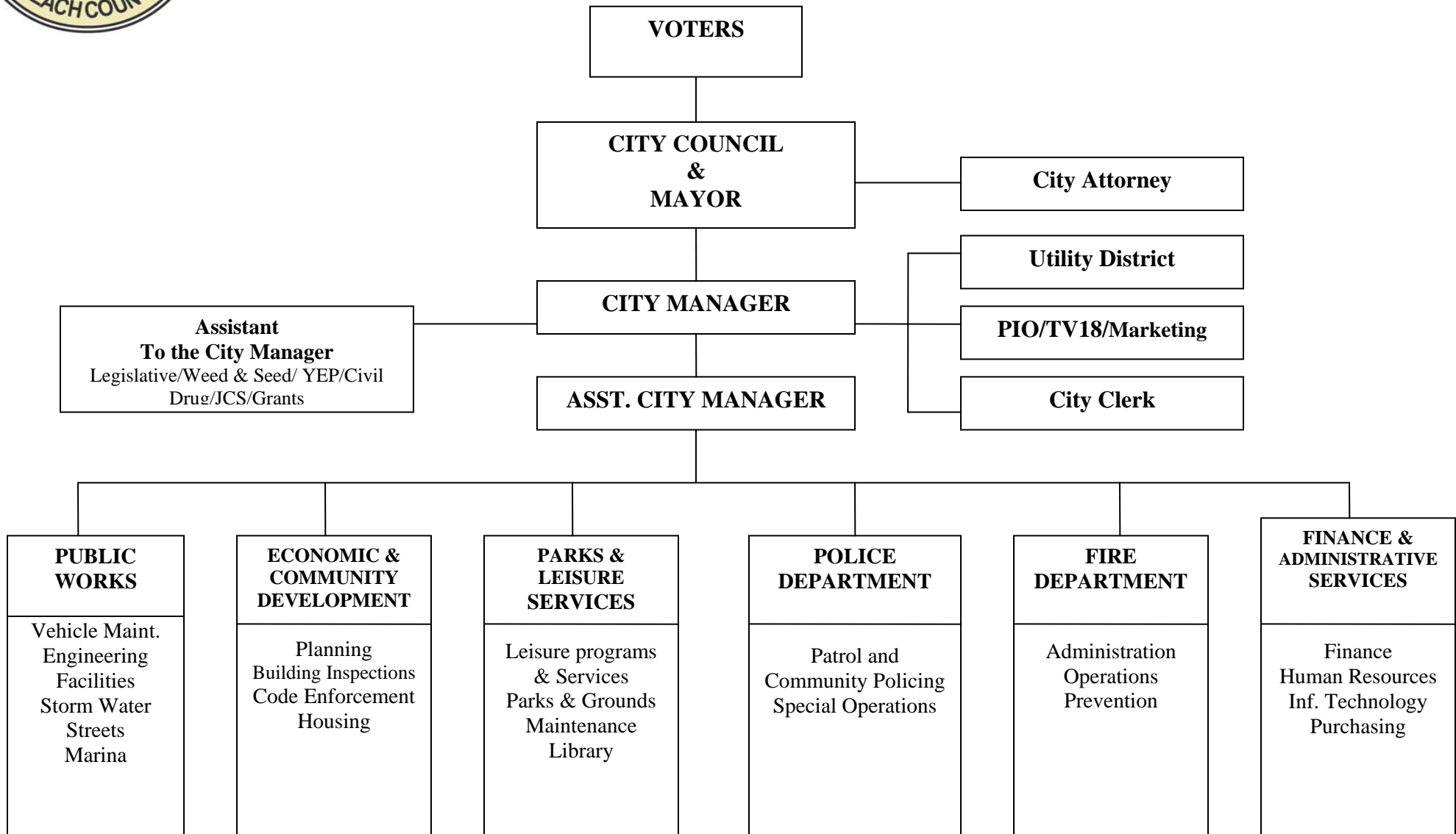
**BILLIE E. BROOKS
Councilperson
(District 1)**



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



CITY OF RIVIERA BEACH ORGANIZATION CHART



GENERAL FUND

GENERAL FUND MAJOR BUDGET FACTORS

REVENUES:

- 1) Ad valorem taxes - Millage rate increase of 1 mill moving from 8.426 to 9.426 mills
- 2) Other taxes which include sales tax, local option fuel tax, utility taxes, and communications tax had a slight increase of 1.55%
- 3) Franchise fees which include electric and gas increased by \$1.2M with the assumption that the City Council will approve the FP&L agreement.
- 4) Other fees, permits and licenses include business permits, local business tax receipts, police and fire services, and recreational activity fees had a net reduction of 1.17%
- 5) 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 13.8%
- 6) Fines which include traffic, false fire & burglar alarms, and code enforcement remained the same as FY 2010.
- 7) Rents and leases include Viking, 12th Street, and beach remained the same as FY 2010
- 8) Other revenues include investment earnings, miscellaneous revenues, CRA note repayment, and Water and Sewer Payment in Lieu of Taxes (PILOT) had a net reduction of 42.50%. This significant reduction results from the CRA loan repayment of \$1.079M that was budgeted for in FY 2010, therefore, not included in FY 2011 budget.
- 9) Administrative fees charged to the Enterprise funds for services performed by the General Fund departments was reduced by 4.75% in FY 2011. The General Fund will not be charging the Marina administrative fees, since the Marina will be under construction for most of FY 2011.
- 10) Fund balance (reserves) was not appropriated to balance the budget in FY 2011.

GENERAL FUND MAJOR BUDGET FACTORS

EXPENDITURES:

- 1) Personnel costs (Regular & overtime salaries, health, dental, life insurance, pension, and FICA taxes) include the following major assumptions:
 - i) Regular salaries reduced mainly from the elimination of 26 full time positions
 - ii) Continuation of furlough of 96 hours for FY 2011 for all employees
 - iii) Health insurance costs increased by 12%
 - iv) Pension costs relating to employees compensated by the general fund decreased due to eliminated positions, furloughs, and DROP participants

- 2) Operating costs include the following:
 - i) General liability insurance costs reduced by \$1M due to reductions in premiums and increase in deductibles
 - ii) Departments reducing operating expenditures

- 3) Capital outlay reduced by 39.70% due primarily to the Police Department delaying the purchase of police vehicles

- 4) CRA TIF payment reduced by 5.60% due to the reduction in property value in the CRA.

GENERAL FUND

SCHEDULE OF REVENUES, EXPENDITURES & USE OF RESERVES

	ADOPTED BUDGET FY 2008/2009	ADOPTED BUDGET FY 2009/2010	TENTATIVE BUDGET FY 2010/2011	INC / (DEC) \$	INC / (DEC) %
Revenues:					
Ad Valorem taxes (current & delinquent)	\$32,131,403	\$29,428,927	\$28,424,732	(1,004,195)	-3.41%
Other taxes	7,607,500	7,285,000	7,398,000	113,000	1.55%
Franchise Fees	2,748,400	1,848,400	3,038,000	1,189,600	64.36%
Other Fees, Permits, Licenses	2,749,700	2,457,161	2,485,949	28,788	1.17%
Grants & other shared revenues	1,446,182	1,464,220	1,666,250	202,030	13.80%
Fines	236,500	233,000	233,000	-	0.00%
Rents & leases	77,800	33,800	33,800	-	0.00%
Other revenues	1,595,943	2,676,803	1,539,093	(1,137,710)	-42.50%
Administrative fees from Enterprise Funds	7,290,247	4,947,261	4,712,057	(235,204)	-4.75%
Total Revenues	55,883,675	50,374,572	49,530,881	(843,691)	-1.67%
Expenditures:					
Personnel	37,521,701	35,861,801	33,293,185	(2,568,616)	-7.16%
Operating	13,878,033	11,728,364	11,036,045	(692,319)	-5.90%
Capital Outlay	969,723	486,510	293,348	(193,162)	-39.70%
CRA TIF Payment	2,666,196	3,742,338	3,532,678	(209,660)	-5.60%
Transfers out	2,555,625	1,396,150	1,375,625	(20,525)	-1.47%
Total Expenditures	57,591,278	53,215,163	49,530,881	(3,684,282)	-6.92%
Excess of Revenues over / (under) Expenditures	(1,707,603)	(2,840,591)	-	-	-
Use of Fund balance / Reserves	1,707,603	2,840,951	-	-	-

GENERAL FUND EXPENDITURES BY DIVISION

DIVISION	ADOPTED BUDGET FY 2008/2009	ADOPTED BUDGET FY 2009/2010	TENTATIVE BUDGET FY 2010/2011	INC / (DEC) \$	INC / (DEC) %
<u>LEGISLATIVE</u>					
PERSONNEL	460,694	383,697	343,585	(40,112)	-10.45%
OPERATING	125,186	90,333	90,347	14	0.02%
Grand Total	585,880	474,030	433,932	(40,098)	-8.46%
<u>EXECUTIVE- CITY MANAGER</u>					
PERSONNEL	1,096,619	815,706	900,544	84,838	10.40%
OPERATING	99,713	68,144	98,862	30,718	45.08%
CAPITAL	6,650	6,650	6,650	-	0.00%
Grand Total	1,202,982	890,500	1,006,056	115,556	12.98%
<u>GENERAL ADMINISTRATION</u>					
PENSION-GEN EMPLOY	3,004,580	3,633,551	2,891,686	(741,865)	-20.42%
OPERATING	2,373,113	1,153,099	1,620,145	467,046	40.50%
CRA TIF To	2,666,196	3,742,338	3,532,678	(209,660)	-5.60%
TRANSFERS	2,555,625	1,396,150	1,375,625	(20,525)	-1.47%
Grand Total	10,599,514	9,925,138	9,420,134	(505,004)	-5.09%
<u>INFORMATION TECHNOLOGY</u>					
PERSONNEL	487,252	483,183	495,913	12,730	2.63%
OPERATING	312,366	326,970	283,023	(43,947)	-13.44%
CAPITAL	98,838	-	-	-	100.00%
Grand Total	898,456	810,153	804,136	(6,017)	-0.74%
<u>FINANCE - ADMINISTRATION</u>					
PERSONNEL	181,964	185,927	190,237	4,310	2.32%
OPERATING	200,423	120,210	153,232	33,022	27.47%
Grand Total	382,387	306,137	343,469	37,332	12.19%
<u>FINANCE - ACCOUNTING</u>					
PERSONNEL	480,339	461,488	437,592	(23,896)	-5.18%
OPERATING	27,416	14,888	19,563	4,675	31.40%
CAPITAL	3,000	-	-	-	0.00%
Grand Total	510,755	476,376	457,155	(19,221)	-4.03%
<u>FINANCE - BILLING & COLLECTIONS</u>					
PERSONNEL	457,380	454,885	464,771	9,886	2.17%
OPERATING	131,549	127,588	128,010	422	0.33%
CAPITAL	25,180	5,400	5,400	-	0.00%
Grand Total	614,109	587,873	598,181	10,308	1.75%

GENERAL FUND EXPENDITURES BY DIVISION

DIVISION	ADOPTED BUDGET FY 2008/2009	ADOPTED BUDGET FY 2009/2010	TENTATIVE BUDGET FY 2010/2011	INC / (DEC) \$	INC / (DEC) %
<u>CITY CLERK - RECORDS</u>					
PERSONNEL	521,232	488,946	360,707	(128,239)	-26.23%
OPERATING	108,857	70,981	47,746	(23,235)	-32.73%
CAPITAL	5,000	-	-	-	0.00%
Grand Total	635,089	559,927	408,453	(151,474)	-27.05%
<u>CITY CLERK - ELECTIONS</u>					
OPERATING	47,095	39,230	39,230	-	0.00%
Grand Total	47,095	39,230	39,230	-	0.00%
<u>HUMAN RESOURCES - ADMINISTRATION & LABOR</u>					
PERSONNEL	452,742	366,469	373,160	6,691	1.83%
OPERATING	261,527	230,290	173,796	(56,494)	-24.53%
CAPITAL	1,000	1,000	1,000	-	0.00%
Grand Total	715,269	597,759	547,956	(49,803)	-8.33%
<u>HUMAN RESOURCES - RISK MANAGEMENT</u>					
PERSONNEL	140,792	133,237	126,988	(6,249)	-4.69%
OPERATING	23,793	11,713	11,308	(405)	-3.46%
CAPITAL	3,000	-	-	-	0.00%
Grand Total	167,585	144,950	138,296	(6,654)	-4.59%
<u>CITY ATTORNEY</u>					
PERSONNEL	381,792	380,150	357,705	(22,445)	-5.90%
OPERATING	142,468	73,885	73,468	(417)	-0.56%
CAPITAL	3,000	3,000	3,000	-	0.00%
Grand Total	527,260	457,035	434,173	(22,862)	-5.00%
<u>COMMUNITY DEVELOPMENT - PLANNING & ZONING</u>					
PERSONNEL	328,956	315,811	235,638	(80,173)	-25.39%
OPERATING	50,205	44,371	28,007	(16,364)	-36.88%
Grand Total	379,161	360,182	263,645	(96,537)	-26.80%
<u>COMMUNITY DEVELOPMENT - BUILDING / INSPECTIONS</u>					
PERSONNEL	784,504	699,166	604,460	(94,706)	-13.55%
OPERATING	278,446	257,929	49,762	(208,167)	-80.71%
Grand Total	1,062,950	957,095	654,222	(302,873)	-31.65%

GENERAL FUND EXPENDITURES BY DIVISION

DIVISION	ADOPTED BUDGET FY 2008/2009	ADOPTED BUDGET FY 2009/2010	TENTATIVE BUDGET FY 2010/2011	INC / (DEC) \$	INC / (DEC) %
<u>COMMUNITY DEVELOPMENT - ENGINEERING</u>					
PERSONNEL	232,118	61,031	167,091	106,060	173.78%
OPERATING	46,008	41,518	29,248	(12,270)	-29.55%
Grand Total	278,126	102,549	196,339	93,790	91.46%
<u>COMMUNITY DEVELOPMENT - ADMINISTRATION</u>					
PERSONNEL	317,992	325,852	268,844	(57,008)	-17.50%
OPERATING	78,934	157,574	63,809	(93,765)	-59.51%
Grand Total	396,926	483,426	332,653	(150,773)	-31.19%
<u>POLICE - ADMINISTRATION</u>					
PERSONNEL	3,988,225	1,515,297	1,502,727	(12,570)	-0.83%
OPERATING	675,908	714,138	644,105	(70,033)	-9.81%
CAPITAL	9,983	9,983	9,983	-	0.00%
Grand Total	4,674,116	2,239,418	2,156,815	(82,603)	-3.69%
<u>POLICE - RECORDS</u>					
PERSONNEL	21,429	337,022	331,208	(5,814)	-1.73%
OPERATING	38,180	32,583	56,201	23,618	72.49%
Grand Total	59,609	369,605	387,409	17,804	4.82%
<u>POLICE - COMMUNICATIONS</u>					
PERSONNEL	56,250	857,693	890,791	33,098	3.86%
OPERATING	101,333	57,754	89,825	32,071	55.53%
Grand Total	157,583	915,447	980,616	65,169	7.12%
<u>POLICE - EVIDENCE</u>					
PERSONNEL	5,357	322,096	219,755	(102,341)	-31.77%
OPERATING	9,992	11,561	45,997	34,436	297.86%
Grand Total	15,349	333,657	265,752	(67,905)	-20.35%
<u>POLICE - DISTRICT # 1</u>					
PERSONNEL	8,734,098	1,856,398	2,007,723	151,325	8.15%
OPERATING	1,738,251	1,640,256	531,880	(1,108,376)	-67.57%
CAPITAL	115,238	100,600	600	(100,000)	-99.40%
Grand Total	10,587,587	3,597,254	2,540,203	(1,057,051)	-29.38%

GENERAL FUND EXPENDITURES BY DIVISION

DIVISION	ADOPTED BUDGET FY 2008/2009	ADOPTED BUDGET FY 2009/2010	TENTATIVE BUDGET FY 2010/2011	INC / (DEC) \$	INC / (DEC) %
<u>POLICE - DISTRICT # 2</u>					
PERSONNEL	104,944	2,608,958	2,485,534	(123,424)	-4.73%
OPERATING	266,655	249,137	630,454	381,317	153.06%
CAPITAL	151,714	149,000	49,000	(100,000)	-67.11%
Grand Total	523,313	3,007,095	3,164,988	157,893	5.25%
<u>POLICE - DISTRICT # 3</u>					
PERSONNEL	62,087	1,888,243	1,648,592	(239,651)	-12.69%
OPERATING	161,596	155,170	453,590	298,420	192.32%
CAPITAL	111,714	101,000	1,000	(100,000)	-99.01%
Grand Total	335,397	2,144,413	2,103,182	(41,231)	-1.92%
<u>POLICE - INVESTIGATIONS</u>					
PERSONNEL	34,286	1,704,034	1,331,533	(372,501)	-21.86%
OPERATING	116,752	124,218	350,353	226,135	182.05%
CAPITAL	1,143	1,000	77,858	76,858	7685.80%
Grand Total	152,181	1,829,252	1,759,744	(69,508)	-3.80%
<u>POLICE - MARINE</u>					
PERSONNEL	5,714	183,522	181,459	(2,063)	-1.12%
OPERATING	14,595	15,554	42,352	26,798	172.29%
CAPITAL	190	190	190	-	0.00%
Grand Total	20,499	199,266	224,001	24,735	12.41%
<u>POLICE - TRAFFIC</u>					
PERSONNEL	11,429	497,847	394,673	(103,174)	-20.72%
OPERATING	32,985	27,407	91,349	63,942	233.31%
Grand Total	44,414	525,254	486,022	(39,232)	-7.47%
<u>POLICE - CODE ENFORCEMENT</u>					
PERSONNEL	25,714	508,309	464,132	(44,177)	-8.69%
OPERATING	55,345	67,004	151,280	84,276	125.78%
Grand Total	81,059	575,313	615,412	40,099	6.97%
<u>POLICE - CODE ENFORCEMENT</u>					
PERSONNEL	556,560	641,553	653,743	12,190	1.90%
OPERATING	218,659	192,395	68,163	(124,232)	-64.57%
CAPITAL	3,500	1,750	29,230	27,480	1570.29%
Grand Total	778,719	835,698	751,136	(84,562)	-10.12%

GENERAL FUND EXPENDITURES BY DIVISION

DIVISION	ADOPTED BUDGET FY 2008/2009	ADOPTED BUDGET FY 2009/2010	TENTATIVE BUDGET FY 2010/2011	INC / (DEC) \$	INC / (DEC) %
<u>FIRE - OPERATIONS</u>					
PERSONNEL	7,032,711	6,782,468	6,652,774	(129,694)	-1.91%
OPERATING	1,830,995	1,701,277	1,371,569	(329,708)	-19.38%
CAPITAL	123,000	-	-	-	0.00%
Grand Total	8,986,706	8,483,745	8,024,343	(459,402)	-5.42%
<u>FIRE - RESCUE</u>					
PERSONNEL	1,859,910	2,082,566	1,893,126	(189,440)	-9.10%
OPERATING	967,563	899,613	693,189	(206,424)	-22.95%
Grand Total	2,827,473	2,982,179	2,586,315	(395,864)	-13.27%
<u>PUBLIC WORKS - ADMINISTRATION</u>					
PERSONNEL	360,106	436,251	454,036	17,785	4.08%
OPERATING	152,694	133,783	106,588	(27,195)	-20.33%
CAPITAL	37,900	8,150	8,150	-	0.00%
Grand Total	550,700	578,184	568,774	(9,410)	-1.63%
<u>PUBLIC WORKS - STREETS</u>					
PERSONNEL	756,820	593,309	256,168	(337,141)	-56.82%
OPERATING	902,234	608,918	569,683	(39,235)	-6.44%
CAPITAL	171,794	21,200	21,200	-	0.00%
Grand Total	1,830,848	1,223,427	847,051	(376,376)	-30.76%
<u>PUBLIC WORKS - PROPERTY MAINTENANCE</u>					
PERSONNEL	547,970	533,125	547,612	14,487	2.72%
OPERATING	369,675	574,270	610,254	35,984	6.27%
CAPITAL	6,795	2,003	2,003	-	0.00%
Grand Total	924,440	1,109,398	1,159,869	50,471	4.55%
<u>PUBLIC WORKS - VEHICLE MAINTENANCE</u>					
PERSONNEL	515,612	445,456	458,632	13,176	2.96%
OPERATING	215,579	176,421	161,723	(14,698)	-8.33%
Grand Total	731,191	621,877	620,355	(1,522)	-0.24%
<u>PARKS & RECREATION - RECREATIONAL ACTIVITIES</u>					
PERSONNEL	801,017	589,986	580,449	(9,537)	-1.62%
OPERATING	541,040	609,209	548,354	(60,855)	-9.99%
CAPITAL	9,584	9,584	9,584	-	0.00%
Grand Total	1,351,641	1,208,779	1,138,387	(70,392)	-5.82%

GENERAL FUND EXPENDITURES BY DIVISION

DIVISION	ADOPTED BUDGET FY 2008/2009	ADOPTED BUDGET FY 2009/2010	TENTATIVE BUDGET FY 2010/2011	INC / (DEC) \$	INC / (DEC) %
<u>PARKS & RECREATION - AQUATICS / BEACH</u>					
PERSONNEL	294,122	266,801	214,203	(52,598)	-19.71%
OPERATING	91,771	61,619	50,854	(10,765)	-17.47%
Grand Total	385,893	328,420	265,057	(63,363)	-19.29%
<u>PARKS & RECREATION - PARKS MAINTENANCE</u>					
PERSONNEL	994,009	831,039	702,143	(128,896)	-15.51%
OPERATING	458,623	394,789	437,167	42,378	10.73%
CAPITAL	10,000	10,000	10,000	-	0.00%
Grand Total	1,462,632	1,235,828	1,149,310	(86,518)	-7.00%
<u>PARKS & RECREATION - BARRACUDA BAY AQUATIC CENTER</u>					
PERSONNEL	421,274	268,833	264,847	(3,986)	-1.48%
OPERATING	307,493	202,671	198,698	(3,973)	-1.96%
Grand Total	728,767	471,504	463,545	(7,959)	-1.69%
<u>PARKS & RECREATION - LINDSAY DAVIS COMMUNITY CENTER</u>					
PERSONNEL	76,047	63,605	52,652	(10,953)	-17.22%
OPERATING	34,945	28,477	31,574	3,097	10.88%
Grand Total	110,992	92,082	84,226	(7,856)	-8.53%
<u>LIBRARY</u>					
PERSONNEL	460,874	407,502	365,149	(42,353)	-10.39%
OPERATING	141,276	123,388	127,678	4,290	3.48%
CAPITAL	70,000	56,000	58,500	2,500	4.46%
Grand Total	672,150	586,890	551,327	(35,563)	-6.06%
<u>CIVIL DRUG COURT</u>					
PERSONNEL	156,453	152,923	155,533	2,610	1.71%
OPERATING	35,197	19,777	15,396	(4,381)	-22.15%
CAPITAL	500	-	-	-	0.00%
Grand Total	192,150	172,700	170,929	(1,771)	-1.03%
<u>PURCHASING</u>					
PERSONNEL	309,727	297,866	320,057	22,191	7.45%
OPERATING	91,598	78,252	68,026	(10,226)	-13.07%
CAPITAL	1,000	-	-	-	0.00%
Grand Total	402,325	376,118	388,083	11,965	3.18%
GENERAL FUND - TOTAL EXPENDITURES	57,591,278	53,215,163	49,530,881	(3,684,282)	-6.92%

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 2008/2009	ADOPTED BUDGET FY 2009/2010	TENTATIVE BUDGET FY 2010/2011	Inc / (Dec) \$	Inc/ (Dec) %
Revenues:					
Grant Revenues	-	109,961	109,961	-	0.00%
Total Revenues	-	109,961	109,961	-	0.00%
Expenditures:					
Personnel	-	109,961	109,961	-	0.00%
Total Expenditures	-	109,961	109,961	-	0.00%
Excess of Revenues over / (under) Expenditures	-	-	-	-	-

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

	ADOPTED BUDGET FY 2008/2009	ADOPTED BUDGET FY 2009/2010	TENTATIVE BUDGET FY 2010/2011	Inc / (Dec) \$	Inc/ (Dec) %
Revenues:					
Grant Revenues	-	420,000	390,708	(29,292)	0.00%
Total Revenues	-	420,000	390,708	(29,292)	0.00%
Expenditures:					
Personnel	-	420,000	390,708	(29,292)	0.00%
Total Expenditures	-	420,000	390,708	(29,292)	0.00%
Excess of Revenues over / (under) Expenditures	-	-	-	-	-

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

	ADOPTED BUDGET FY 2008/2009	ADOPTED BUDGET FY 2009/2010	TENTATIVE BUDGET FY 2010/2011	Inc / (Dec) \$	Inc/ (Dec) %
Revenues:					
Grant revenues	-	109,000	75,000	(34,000)	0.00%
Total Revenues	-	109,000	75,000	(34,000)	0.00%
Expenditures:					
Personnel	-	109,000	75,000	(34,000)	0.00%
Total Expenditures	-	109,000	75,000	(34,000)	0.00%
Excess of Revenues over / (under) Expenditures	-	-	-	-	-

ENTERPRISE FUNDS

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

	ADOPTED BUDGET FY 2008/2009	ADOPTED BUDGET FY 2009/2010	TENTATIVE BUDGET FY 2010/2011	Inc / (Dec) \$	Inc/ (Dec) %
Revenues:					
Water utility	6,022,219	9,900,000	10,391,893	491,893	4.97%
Water meter connection	230,000	20,000	16,621	(3,379)	-16.90%
Hydrant rental/Fire lines	181,000	160,000	148,362	(11,638)	-7.27%
Sewer utility	6,854,000	5,050,000	5,583,032	533,032	10.56%
Sewer connection fees	10,000	500	160	(340)	-68.00%
Penalty & Interest on A/R	100,000	100,000	144,796	44,796	44.80%
Investment earnings	20,000	1,000	500	(500)	-50.00%
Miscellaneous revenues	60,000	100,000	89,920	(10,080)	-10.08%
Total Revenues	13,477,219	15,331,500	16,375,284	1,043,784	6.81%
Expenditures:					
Personnel	3,159,180	3,524,037	3,812,147	288,110	8.18%
Operating	7,579,895	9,046,669	9,792,343	745,674	8.24%
Capital Outlay	8,000	-	10,000	10,000	100.00%
Transfer to Debt Serv/ R & R	2,730,144	2,760,794	2,760,794	-	0.00%
Total Expenditures	13,477,219	15,331,500	16,375,284	1,043,784	6.81%
Excess of Revenues over / (under) Expenditures	-	-	-	-	-

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

	ADOPTED BUDGET FY 2008/2009	ADOPTED BUDGET FY 2009/2010	TENTATIVE BUDGET FY 2010/2011	Inc / (Dec) \$	Inc/ (Dec) %
Revenues:					
Investment Earnings	350,000	75,000	15,000	(60,000)	-80.00%
Transfer from USD Operating	740,000	770,000	770,000	-	0.00%
Fund Balance	8,000,000	3,358,307	5,243,307	1,885,000	56.13%
Total Revenues	9,090,000	4,203,307	6,028,307	1,825,000	43.42%
Expenditures:					
Operating	6,928,379	1,000,000	2,975,000	1,975,000	197.50%
Capital Outlay	1,711,421	3,203,307	3,053,307	(150,000)	-4.68%
Total Expenditures	8,639,800	4,203,307	6,028,307	1,825,000	43.42%
Excess of Revenues over / (under) Expenditures	450,200	-	-	-	-

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

	ADOPTED BUDGET FY 2008/2009	ADOPTED BUDGET FY 2009/2010	TENTATIVE BUDGET FY 2010/2011	Inc / (Dec) \$	Inc/ (Dec) %
Revenues:					
Water Capital Improv Fees	1,000,000	30,000	8,000	(22,000)	-73.33%
Sewer Capital Improv Fees	800,000	30,000	7,000	(23,000)	-76.67%
Investment Earnings	800,000	120,000	25,000	(95,000)	-79.17%
Fund Balance	9,000,000	2,390,000	2,300,000	(90,000)	-3.77%
Total Revenues	11,600,000	2,570,000	2,340,000	(230,000)	-8.95%
Expenditures:					
Capital Projects	11,600,000	2,570,000	2,340,000	(230,000)	-8.95%
Total Expenditures	11,600,000	2,570,000	2,340,000	(230,000)	-8.95%
Excess of Revenues over / (under) Expenditures	-	-	-	-	-

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

	ADOPTED BUDGET FY 2008/2009	ADOPTED BUDGET FY 2009/2010	TENTATIVE BUDGET FY 2010/2011	Inc / (Dec) \$	Inc/ (Dec) %
Revenues:					
Investment Earnings	25,001	25,001	1,500	(23,501)	-94.00%
Transfer from USD Operating	1,990,144	1,990,794	1,990,794	-	0.00%
Total Revenues	2,015,145	2,015,795	1,992,294	(23,501)	-1.17%
Expenditures:					
Principal	670,001	670,607	677,337	6,730	1.00%
Interest	1,345,144	1,345,188	1,314,957	(30,231)	-2.25%
Total Expenditures	2,015,145	2,015,795	1,992,294	(23,501)	-1.17%
Excess of Revenues over / (under) Expenditures	-	-	-	-	-

MARINA - SCHEDULE OF REVENUES AND EXPENDITURES

	ADOPTED BUDGET FY 2008/2009	ADOPTED BUDGET FY 2009/2010	TENTATIVE BUDGET FY 2010/2011	Inc / (Dec) \$	Inc/ (Dec) %
Revenues:					
Dockage fees	1,167,861	860,000	526,560	(333,440)	-38.77%
Dry storage fees	975,000	-	-	-	
Fuel & oil sales	228,000	227,000	488,250	261,250	115.09%
Recreation concession	20,000	12,000	24,000	12,000	100.00%
Parking fees	3,000	1,500	-	(1,500)	-100.00%
Investment earnings	6,000	500	-	(500)	-100.00%
Laundry	5,000	6,000	6,000	-	0.00%
Rent & leases	212,000	204,600	100,340	(104,260)	-50.96%
Sale of surplus items	-	150,000	-	(150,000)	100.00%
Miscellaneous revenues	2,500	11,364	17,000	5,636	49.60%
Total Revenues	2,619,361	1,472,964	1,162,150	(310,814)	-21.10%
Expenditures:					
Personnel	900,007	647,880	619,807	(28,073)	-4.33%
Operating	1,151,950	872,239	437,522	(434,717)	-49.84%
Capital Outlay	-	3,500	-	(3,500)	100.00%
Transfer To Debt Serv/ R & R	646,404	646,404	630,521	(15,883)	-2.46%
Total Expenditures	2,698,361	2,170,023	1,687,850	(482,173)	-22.22%
Excess of Revenues over / (under) Expenditures	(79,000)	(697,059)	(525,700)	171,359	-24.58%
Transfers from Liability Insurance Fund	79,000	697,059	525,700	(171,359)	-24.58%

MARINA DEBT SERVICE FUND- SCHEDULE OF REVENUES AND EXPENDITURES

	ADOPTED BUDGET FY 2008/2009	ADOPTED BUDGET FY 2009/2010	TENTATIVE BUDGET FY 2010/2011	Inc / (Dec) \$	Inc/ (Dec) %
Revenues:					
Transfer from Marina Operating	539,797	539,797	539,521	(276)	-0.05%
Transfer from Marina Renewal & Replacement	9,286	-	-	-	0.00%
Total Revenues	549,083	539,797	539,521	(276)	-0.05%
Expenditures:					
Principal	479,287	470,000	485,000	15,000	3.19%
Interest	69,796	69,797	54,521	(15,276)	-21.89%
Total Expenditures	549,083	539,797	539,521	(276)	-0.05%
Excess of Revenues over / (under) Expenditures	-	-	-	-	0.00%

MARINA RENEWAL & REPLACEMENT- SCHEDULE OF REVENUES AND EXPENDITURES

	ADOPTED BUDGET FY 2008/2009	ADOPTED BUDGET FY 2009/2010	TENTATIVE BUDGET FY 2010/2011	Inc / (Dec) \$	Inc/ (Dec) %
Revenues:					
Transfer from Marina Operating	106,607	106,607	91,000	(15,607)	-14.64%
Total Revenues	106,607	106,607	91,000	(15,607)	-14.64%
Expenditures:					
Operating	17,500	73,893	91,000	17,107	23.15%
Capital Outlay	79,821	32,714	-	(32,714)	-100.00%
Transfer to Marina Operating	9,286	-	-	-	
Total Expenditures	106,607	106,607	91,000	(15,607)	-14.64%
Excess of Revenues over / (under) Expenditures	-	-	-	-	

STORMWATER UTILITY - SCHEDULE OF REVENUES AND EXPENDITURES

	ADOPTED BUDGET FY 2008/2009	ADOPTED BUDGET FY 2009/2010	TENTATIVE BUDGET FY 2010/2011	Inc / (Dec) \$	Inc/ (Dec) %
Revenues:					
Stormwater Mgt fees	1,670,000	1,670,000	1,700,000	30,000	1.80%
Investment earnings	49,000	49,000	5,000	(44,000)	-89.80%
Total Revenues	1,719,000	1,719,000	1,705,000	(14,000)	-0.81%
Expenditures:					
Personnel	536,134	508,905	589,460	80,555	15.83%
Operating	1,806,379	941,784	942,604	820	0.09%
Capital Outlay	344,447	1,000,000	2,713,600	1,713,600	171.36%
Total Expenditures	2,342,513	2,450,689	4,245,664	81,375	3.32%
Excess of Revenues over / (under) Expenditures	(623,513)	(731,689)	(2,540,664)	67,375	-9.21%
Use of Fund balance / Reserves	623,513	731,689	2,540,664	1,808,975	247.23%

TRUST FUNDS

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

LIABILITY INSURANCE TRUST FUND
SCHEDULE OF REVENUES & EXPENDITURES

	ADOPTED BUDGET FY 2008/2009	ADOPTED BUDGET FY 2009/2010	TENTATIVE BUDGET FY 2010/2011	Inc / (Dec) \$	Inc/ (Dec) %
Revenues:					
Investment Earnings	250,000	150,000	20,000	(130,000)	-86.67%
Transfers in	6,112,330	5,772,460	5,126,218	(646,242)	-11.20%
Fund Balance	2,776,231	2,535,626	505,689	(2,029,937)	-80.06%
Total Revenues	9,138,561	8,458,086	5,651,907	(2,806,179)	-33.18%
Expenditures:					
Workers' compensation	1,299,940	1,299,940	1,153,054	(146,886)	-11.30%
Contract services	120,000	120,000	100,000	(20,000)	-16.67%
Insurance payments	6,139,621	6,139,621	3,873,153	(2,266,468)	-36.92%
Transfers out	1,579,000	898,525	525,700	(372,825)	-41.49%
Total Expenditures	9,138,561	8,458,086	5,651,907	(2,806,179)	-33.18%
Excess of Revenues over / (under) Expenditures	-	-	-	-	-

MAJOR DISASTER AND HOUSING TRUST FUNDS BY EXPENDITURES TYPE

EXPENDITURE TYPE	ADOPTED BUDGET FY 2008/2009	ADOPTED BUDGET FY 2009/2010	TENTATIVE BUDGET FY 2010/2011	Inc / (Dec) \$	Inc/ (Dec) %
<u>MAJOR DISASTER</u>					
OPERATING COSTS	-	10,000	10,000	-	0.00%
CONTINGENCY	465,000	456,666	410,000	(46,666)	-10.22%
TRANSFERS	1,500,000	-	-	-	0.00%
Grand Total	1,965,000	466,666	420,000	(46,666)	-10.00%
<u>HOUSING TRUST</u>					
OPERATING COSTS	415,000	80,000	100,000	20,000	25.00%
CAPITAL OUTLAY	300,000	100,000	100,000	-	0.00%
AIDS & GRANTS	130,000	20,000	-	(20,000)	-100.00%
Grand Total	845,000	200,000	200,000	-	0.00%

DEBT SERVICE FUND

DEBT SERVICE FUND - SCHEDULE OF REVENUES AND EXPENDITURES

	ADOPTED BUDGET FY 2008/2009	ADOPTED BUDGET FY 2009/20010	TENTATIVE BUDGET FY 2010/2011	Inc / (Dec) \$	Inc/ (Dec) %
Revenues:					
Transfers In	1,943,625	943,625	943,625	-	0.00%
Total Revenues	1,943,625	943,625	943,625	-	0.00%
Expenditures:					
Principal Payments	891,540	433,337	433,337	-	0.00%
Interest Payments	1,052,085	510,288	510,288	-	0.00%
Total Expenditures	1,943,625	943,625	943,625	-	0.00%
Excess of Revenues over / (under) Expenditures	-	-	-	-	-