



**CITY OF RIVIERA BEACH, FLORIDA
CITY COUNCIL BUDGET WORKSHOP
CHAMBERS**

July 31, 2013 at 5:30 PM

- I. CITY CLERK CALLS TO ORDER**
- II. ROLL CALL**
- III. INVOCATION AND PLEDGE OF ALLEGIANCE**
- IV. PURPOSE OF WORKSHOP**
- V. FISCAL YEAR TENTATIVE BUDGET PRESENTATION**
 - A.**
- VI. PUBLIC COMMENTS**
- VII. CITY COUNCIL'S COMMENTS / DISCUSSION**

**CITY OF RIVIERA BEACH CITY COUNCIL
AGENDA ITEM SUMMARY**

Meeting Date: 7/31/2013

Agenda Category: WORKSHOP

Subject: Budget Workshop to review and discuss with the City Council the FY 2013/2014 Operating Budget for the City of Riviera Beach

Recommendation/Motion:

Originating Dept. Finance

Costs:

User Dept. All

Funding Source:

Advertised: No

Budget Account Number:

Date:

Paper:

Affected Parties: Not Required

Background/Summary:

II. Fiscal Impact Analysis

A. Five Year Summary of Fiscal Impact:

Fiscal Years

Capital Expenditures

Operating Costs

External Revenues

Program Income (city)

In-kind Match (city)

Net Fiscal Impact

NO. Additional FTE Positions (cumulative)

Is Item Included in Current Budget? No

Budget Account NO:

B. Recommended Sources of Funds/Summary of Fiscal Impact :

C. Department Fiscal Review

III. Review Comments

A. Finance Department Comments:

B. Purchasing/Intergovernmental Relations/Grants Comments

C. Department Director Review

Contract Details

Contract Start Date

Contract End Date

Renewal Start Date

Renewal End Date

Number of 12 month terms this renewal

Dollar Amount

Contractor Company Name

Contractor Contact

Contractor Address

Contractor Phone Number

Contractor Email

Type of Contract

Describe

ATTACHMENTS:

Name:

📄 [AGENDA BUDGET WORKSHOP 2013 07-31.doc](#)

📄 [TENTATIVE BUDGET FY 2013-2014.pdf](#)

Description:

AGENDA

Tentative Operating Budget



**CITY OF RIVIERA BEACH, FLORIDA
CITY COUNCIL BUDGET WORKSHOP
MUNICIPAL COMPLEX COUNCIL CHAMBERS
July 31, 2013 @ 5:30 P.M.**

- I. CITY CLERK CALLS TO ORDER**
- II. ROLL CALL**
- III. INVOCATION AND PLEDGE OF ALLEGIANCE**
- IV. DISCUSSION - RUTH JONES, CITY MANAGER**
- V. FY 2014 BUDGET DISCUSSION**
- VI. CITY COUNCIL'S COMMENTS / DISCUSSION**
- VII. PUBLIC COMMENTS**

CITY OF RIVIERA BEACH



TENTATIVE OPERATING BUDGET FISCAL YEAR 2013/2014

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CITY OF RIVIERA BEACH

600 WEST BLUE HERON BLVD. • RIVIERA BEACH, FLORIDA 33404
(561) 845-4010 FAX (561) 840-3353

July 23, 2013

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

City of Riviera Beach's Tentative Operating Budget for Fiscal Year 2013/2014

I am pleased to submit the City of Riviera Beach's Tentative Operating Budget for the fiscal year October 1, 2013 to September 30, 2014, for your review and consideration. The FY 2013/2014 (FY14) budget is the fifth operating budget that I have presented as your City Manager. This budget continues to focus on the mission of the organization and the strategic work plan developed by the City Council. The FY 2012/2013 (FY13) budget provided resources to accomplish several major goals within the City, including automating the agenda process, implementing a new VoIP phone system, upgrading the City's web-site and instituting Q-Alert a customer service request tracking system. All of these goals have been met as costs have been reduced and customer service has been improved. The various recommendations in the FY14 budget will continue to assist the organization in becoming more efficient and effective while minimizing the costs to our taxpayers.

The balanced budget I am presenting supports my goal of long-term fiscal stability by once again balancing without use of General Fund Reserves. As I will address in greater detail below, this was not an easy task. Personnel costs continue to climb at a faster pace than property values. Despite this challenge, the rebalancing of how city services are funded has provided a means to move the City ahead while maintaining a level millage rate.

Employees

Employees are the City's most valuable asset. They are to be commended for their ongoing commitment to providing quality services during the City's most challenging financial times, especially considering reduced staffing levels, increased workloads and the implementation of furlough days. In recognition of their dedication and commitment, staff has worked to develop a three point plan to address employee compensation.

1. Elimination of Furlough Days

As was discussed at the Budget Workshop held in June of this year, the elimination of furlough days was the number one priority in the development of the FY14 budget. This

was successfully accomplished and has been incorporated with the Tentative Operating Budget presented.

2. Short-term (FY14) Funding Proposal

All four of the City’s labor contracts are currently expired and negotiations are ongoing. Through reductions in other areas and small revenue enhancements, I have been able to increase the Contingency account to \$438,000. This is \$357K over the FY13 budgeted amount, but only \$8K over the FY12 budget. If the City approves a new collective bargaining agreement which includes a wage adjustment, a portion of the Contingency is available to cover the additional costs the City would incur in FY14. This is a one-year solution.

3. Long-term Funding Proposal

The long-term funding solution revolves around pensions. The City is competitive with our neighbors when it comes to combined wage and pension costs. However, the City’s pension contributions are higher as a percentage of wages, thereby reducing available funding for wage adjustments. In April, the City Council expressed their objections to placing new employees in a defined contribution plan. Since that meeting, staff has been working to develop a proposal for two-tiered pension plans thus allowing for the ability to redirect personnel costs from pensions to wages. This concept, along with a plan to refinance the pension plans’ collective \$59M unfunded liability, will be introduced at the budget workshop and in more detail at subsequent meetings of the Council.

GENERAL FUND

General Fund Expenditures

Overall, the FY14 Tentative Operating Budget totals \$49.4M. This represents an increase of \$3.1M over the FY13 budget of \$46.3M. The breakdown of the \$3.1M is as follows:

Wages	\$ 1.07 M	5.6%	Increase
Pensions	\$ 1.91 M	32.0%	Increase
Payment to the CRA	\$ 0.35 M	9.9%	Increase
Health & Dental	\$ 0.27 M	8.9%	Increase
Utilities-Water	\$ 0.24 M	46.2%	Increase
Contingency	\$ 0.36 M	446.3%	Increase
All other Line-items	(\$ 1.10 M)	7.8%	Decrease
TOTAL	\$ 3.10 M		

As the table indicates, six line-items account for a budget increase of \$4.2M. All other line-items were able to be collectively reduced by \$1.1M resulting in the \$3.1M net increase. Each of the six line-items is addressed below.

Wages

Wages increased \$1.07M. Of this amount approximately \$470,000 is a result of eliminating the furlough days. The balance of the increase in Wages is due to staffing changes as itemized below or normal payroll adjustments such as changes in longevity status or promotions.

New Positions

The following new positions are recommended for FY14 in order to enhance and strengthen the operations of the City and to begin to prepare for the loss of employees in 2014 from the DROP:

1. **Internal Auditor – Finance Department:** Responsible for conducting audits, overseeing contract compliance and internal controls, and assisting with annual risk assessments to reflect updated analysis and input from department heads and city leadership.
2. **Treasurer – Finance Department:** Responsible for investing and ensuring that the City receives optimal return on its investments, monitoring and reviewing the City’s cash requirements for all projects, collections, debt, and reporting on the City’s financial position.
3. **Database Administrator - IT Division:** Responsible for administration of and reporting on the City’s multiple databases. By adding this position the City will be provided timely information on which to better manage resources.
4. **Custodian - Part-time – Public Works:** Responsible for daily custodial duties at the Library and City Hall. Adding this position will provide cleaner public restroom facilities during operational hours.

Reclassification of Positions

Department	Current Position	New Position
Finance	Business Tax Receipt Specialist (Temporary-no benefits)	Business Tax Receipt Specialist (Full-time w/ benefits)
Legal	Paralegal/Administrative Assistant	Paralegal
Legal	Legal Staff Assistant (P/T)	Administrative Assistant (F/T)
Community Development	Staff Assistant	Office Manager
Public Works	Equipment Operator	Crew Leader
Public Works	Maintenance Worker	Crew Leader
Public Works	Maintenance Worker	Maintenance Mechanic/Irrigation

Eliminated Positions

Department	Position Name	Status
Finance	Customer Service Clerk	Part-time
Public Works	Facility Manager	Full-time

Pensions

General

Required General Employees' pension contributions for FY14, as a percentage of payroll, has increased from 45.80% to 52.20%. The effect of this increase in dollars is approximately \$569,000, of which \$256K will be borne by the General Fund. The remaining amount will be from the enterprise funds.

Police

The Police Officers' required pension contribution for FY14 is 41.37% of payroll which will result in a City contribution of \$2.34M. This eclipses the prior year budgeted amount by \$1.43M. For FY13, the City utilized a \$1.175M Police Pension accumulated excess to balance the budget. The \$1.43M includes adjusting for the one-year benefit of the excess.

Fire

The Firefighters' pension contribution for FY14 will increase from 44.04% of payroll to 49.96% of payroll. The result is a required contribution of \$2.2M, an increase of \$190K over the prior year.

Payments to the CRA

According to the preliminary tax values received from the Palm Beach County Property Appraiser, the property values located within the CRA territory will be increasing 9.9%. The revenues generated by this increase are reflected in the Ad-valorem Tax revenue.

Health & Dental Insurance

The City has negotiated an 8% increase in health insurance. The 8% was negotiated down from the original proposal of an 11% increase and is inclusive of the 3% tax required as part of the Affordable Health Care Act. Dental Insurance experienced no rate increase.

Utility-Water

For the past several years departments have found their respective budgets to be under-funded for the Utility-Water line-item. This adjustment raises the budget appropriations to the level of actual usage.

General Fund Revenues

The City's General Fund revenues are generated from a limited number of sources. Major revenue sources include property and other taxes such as sales tax and utility taxes, charges for services, franchise fees, intergovernmental revenues, permits, fees and intra-governmental charges. Changes in anticipated revenues are discussed below by category.

Assessed Property Valuation

The City has received the Preliminary Taxable Value from the Palm Beach County Property Appraiser's Office. Based on the preliminary values provided, the City's Preliminary Taxable Value is \$3.176B, which is 6.22% above the taxable value of \$2.992B for FY13. Although property values have increased, I am still recommending for the millage rate to remain at 8.998 mills. Millage is the tax rate used to calculate ad valorem taxes. One mil equals \$1 for every \$1,000 of taxable property value. One mil generates \$3.020M in property tax revenues.

Property Tax Revenue

Property tax revenue will generate \$27.5M. This is an increase of 6.43% from the FY13 adopted budget of \$25.8M.

Other Taxes

Other Taxes is comprised of utility taxes, communications tax, fuel tax and sales tax. The FY14 budget estimates for Other Tax revenues is \$7.7 M, a decrease of approximately \$400,000 or 5% below the amount of \$8.1M budgeted for FY13. The decrease is due to the fact that the City no longer budgets the pass-thru Insurance Premium Tax of \$460,000. These receipts are payments from the State to the City's pension trusts and should not be budgeted, as the City only serves as the conduit for the payment. Communication Service Tax is projected to decrease by \$100,000 which is offset by an anticipated increase in Sales Tax of the same amount. Small increases are expected across the board in Utility Tax revenue.

Franchise Fees

Franchise fees are estimated at \$2.610M for FY14, a marginal increase of \$20K over FY13.

Other fees, permits and licenses

This revenue category includes charges for recreational activities, local business taxes, building permits, business licenses, and developer fees. FY14 revenues of \$3.8M are projected, an increase of \$609,000 or 19.2% over the FY13 budgeted amount of \$3.2M. Increases in Building Permits, \$250,000, and Business Taxes, \$260,000, account for over 90% of the total increase in this category.

Administrative fees from Enterprise Funds

The City charges the Utility Special District, Marina, Stormwater, Trash & Garbage, and the CRA for administrative functions performed by the City on their behalf. Administrative fees of \$6.0M are projected for FY14, an increase of \$1.1M or 22.7% over FY 2013 amount of \$4.9M. These fees have not been adjusted since 2010. As was noted during the Budget Workshop in June, a full cost allocation plan was prepared to establish the current Administrative fee assessments.

ENTERPRISE FUNDS

Marina

Preparing a budget for the Marina has been difficult. Uncertainty exists as construction on the docks continues and the CRA prepares for site work to begin on the uplands. The budget has been constructed based on turning the site over to the CRA in January 2014. This impacts both revenues and expenses. For FY14, expenditures are projected to be \$1.6M, a \$306,000 or 23.6% increase over FY13.

The costs associated with the Marina's capital improvement projects will be included in the City's 5-Year Capital Improvement Plan FY 2014-2018, that will be presented in August of this year.

Utility Special District

For FY14, revenues of \$17.4M have been projected for the Utilities Special District, an increase of \$843K, or 5% over FY13. Water and sewer revenues include the approved water and sewer rate increase for FY14 of 2%.

One position was reclassified from an Equipment Operator, Senior to a Water/Sewer Maintenance Mechanic, Senior.

Stormwater Management Utility

Revenues for FY14 are expected to remain flat at \$1.6M. The Stormwater Management expense budget includes utilizing \$1.7M from reserves for capital projects approved in the Stormwater Master Plan.

OTHER FUNDS REVENUES AND EXPENDITURE SUMMARIES

Liability Insurance Fund

The Liability Insurance Trust fund is used to account for the risk management services provided to the City's departments. Expenditures for FY14 are estimated to be \$4.6M, a \$50,000 decrease from the prior fiscal year.

Major Disaster Fund

In accordance with the City's Charter, the City Council shall make an annual appropriation to the Major Disaster Fund equal to 1.5% of the FY14 projected property tax revenues. This equals \$408K for the upcoming year.

Debt Service Fund

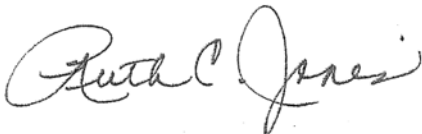
The FY14 budget for the Debt Service Fund has increased \$300K over FY13. The increase is due to the new leases for police and fire vehicles. The total amount budgeted for FY14 is \$573K.

SUMMARY

In closing, I express my sincere appreciation to all City departments for their work in preparing the FY14 operating budget. This budget incorporates many ideas shared by staff, and diligent efforts of management and the Finance Department. I will continue to work with staff to seek solutions in an effort to resolve the ongoing budget matters. In addition, the City's employees are to be commended for their ongoing commitment to providing services during our City's most challenging years.

I look forward to reviewing the operating budget for FY14 with you during our upcoming workshops, and to address questions and provide clarification on any aspect, as we finalize the operating budget.

Respectfully submitted,



Ruth C. Jones
City Manager

CITY OF RIVIERA BEACH ELECTED OFFICIALS



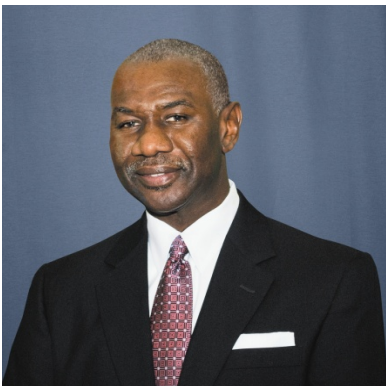
**Thomas Masters
Mayor**



**Chair
Cedrick A. Thomas
(District 3)**



**Chair Pro Tem
Dawn S. Pardo
(District 4)**



**Bruce A. Guyton
(District 1)**

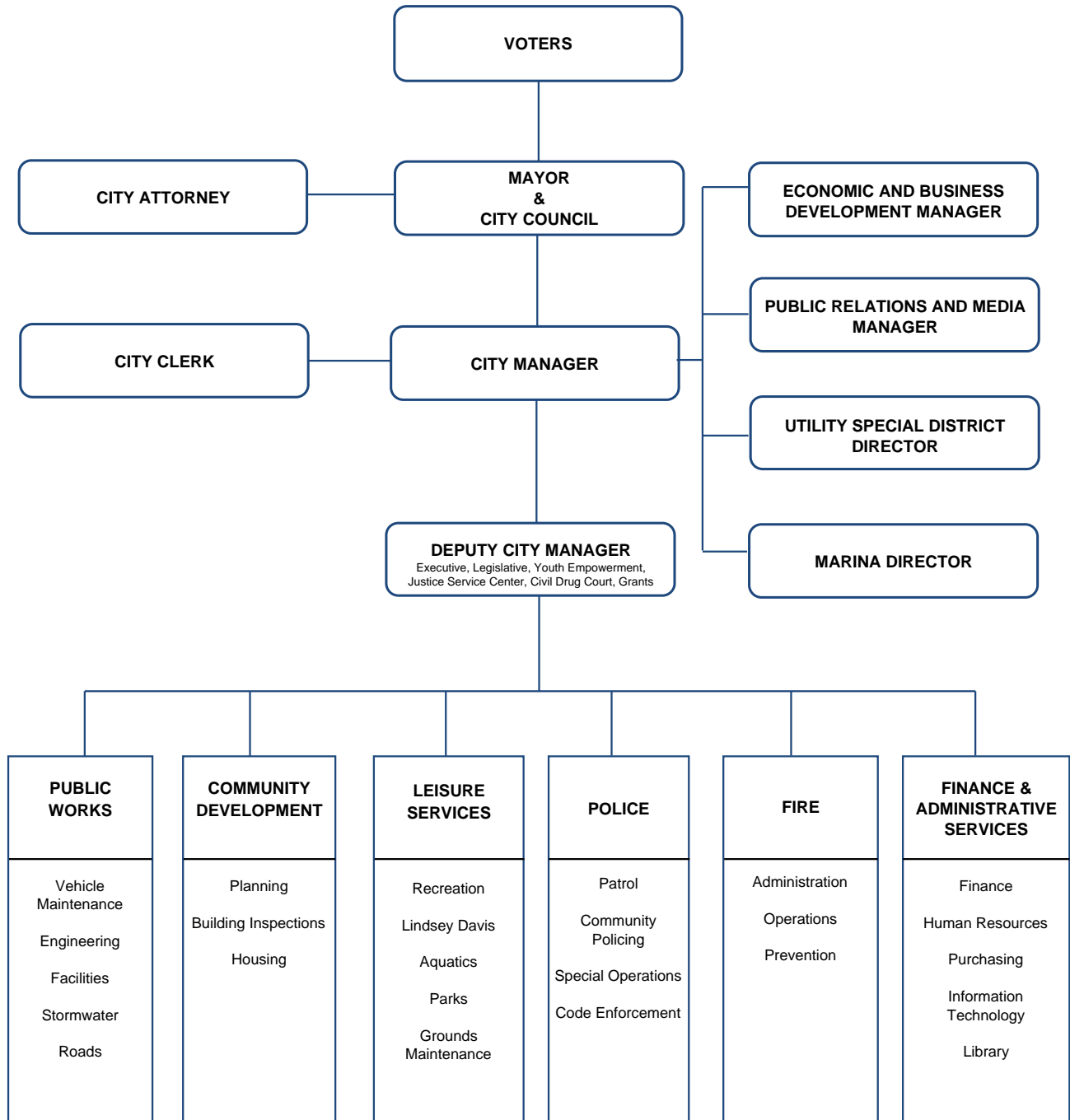


**Judy L. Davis
(District 2)**



**Terence Davis
(District 5)**

CITY OF RIVIERA BEACH ORGANIZATIONAL CHART



GENERAL FUND

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

	ADOPTED BUDGET FY 2011/2012	ADOPTED BUDGET FY 2012/2013	TENTATIVE BUDGET FY 2013/2014	INC / (DEC) \$	INC / (DEC) %
Revenues:					
Ad Valorem taxes (current & delinquent)	\$ 26,211,191	\$ 25,811,087	\$ 27,472,345	\$ 1,661,258	6.44%
Other taxes	7,667,196	8,141,270	7,756,716	(384,554)	-4.72%
Franchise Fees	2,540,000	2,590,000	2,610,000	20,000	0.77%
Other Fees, Permits, Licenses	3,569,822	3,174,529	3,783,318	608,789	19.18%
Grants & other shared revenues	1,462,104	1,223,959	1,230,959	7,000	0.57%
Fines	521,500	281,500	291,500	10,000	3.55%
Rents & leases	101,100	111,100	126,350	15,250	13.73%
Other revenues	157,305	124,200	165,700	41,500	33.41%
Administrative fees from Enterprise Funds	4,822,111	4,889,137	6,001,614	1,112,477	22.75%
Total Revenues	\$ 47,052,329	\$ 46,346,782	\$ 49,438,502	\$ 3,091,720	6.67%
Expenditures:					
Personnel	\$ 31,968,964	\$ 31,317,365	\$ 34,082,731	\$ 2,765,366	8.83%
Operating	10,308,105	10,527,320	10,545,661	18,341	0.17%
Capital Outlay	211,766	96,626	21,050	(75,576)	-78.21%
CRA TIF Payment	3,368,832	3,569,830	3,924,488	354,658	9.93%
Transfers out	831,609	835,641	864,572	28,931	3.46%
Total Expenditures	\$ 47,052,329	\$ 46,346,782	\$ 49,438,502	\$ 3,091,720	6.67%
Excess of Revenues over / (under) Expenditures	-	-	-	-	-
Use of Fund balance / Reserves	\$ -	\$ -	\$ -	\$ -	0.00%

GENERAL FUND EXPENDITURES BY DIVISION

DIVISION	ADOPTED BUDGET FY 2011/2012	ADOPTED BUDGET FY 2012/2013	TENTATIVE BUDGET FY 2013/2014	INC / (DEC) \$	INC / (DEC) %
<u>LEGISLATIVE - ADMIN</u>					
PERSONNEL Total	\$ 381,424	\$ 18,371		\$ (18,371)	-100.00%
OPERATING Total	19,569	38,811	38,889	78	0.20%
CAPITAL Total	-	-		-	0.00%
Grand Total	400,993	57,182	38,889	(18,293)	-31.99%
<u>LEGISLATIVE - DISTRICT #1</u>					
PERSONNEL Total	67,202	67,747	69,247	1,500	2.21%
OPERATING Total	8,508	8,508	8,508	-	0.00%
Grand Total	75,710	76,255	77,755	1,500	1.97%
<u>LEGISLATIVE - DISTRICT #2</u>					
PERSONNEL Total	68,489	69,034	69,338	304	0.44%
OPERATING Total	8,508	8,508	8,508	-	0.00%
Grand Total	76,997	77,542	77,846	304	0.39%
<u>LEGISLATIVE - DISTRICT #3</u>					
PERSONNEL Total	67,202	67,747	70,603	2,856	4.22%
OPERATING Total	8,508	8,508	8,508	-	0.00%
Grand Total	75,710	76,255	79,111	2,856	3.75%
<u>LEGISLATIVE - DISTRICT #4</u>					
PERSONNEL Total	58,967	59,512	60,368	856	1.44%
OPERATING Total	8,508	8,508	8,508	-	0.00%
Grand Total	67,475	68,020	68,876	856	1.26%
<u>LEGISLATIVE - AT LARGE</u>					
PERSONNEL Total	67,203	67,747	69,247	1,500	2.21%
OPERATING Total	8,508	8,508	8,508	-	0.00%
Grand Total	75,711	76,255	77,755	1,500	1.97%
<u>LEGISLATIVE - MAYOR</u>					
PERSONNEL Total	68,490	69,034	70,540	1,506	2.18%
OPERATING Total	10,883	10,883	10,883	-	0.00%
Grand Total	79,373	79,917	81,423	1,506	1.88%

GENERAL FUND EXPENDITURES BY DIVISION

DIVISION	ADOPTED BUDGET FY 2011/2012	ADOPTED BUDGET FY 2012/2013	TENTATIVE BUDGET FY 2013/2014	INC / (DEC) \$	INC / (DEC) %
<u>EXECUTIVE- CITY MANAGER</u>					
PERSONNEL Total	710,757	750,449	1,036,936	286,487	38.18%
OPERATING Total	139,803	136,153	118,666	(17,487)	-12.84%
CAPITAL Total	6,650	6,650	6,650	-	0.00%
Grand Total	857,210	893,252	1,162,252	269,000	30.11%
<u>GENERAL ADMINISTRATION</u>					
PERSONNEL Total	2,933,290	3,279,183		(3,279,183)	-100.00%
OPERATING Total	1,294,104	1,307,772	1,534,852	227,080	17.36%
CAPITAL Total	-	-		-	0.00%
CRA TIF Total	3,368,832	3,569,830	3,924,488	354,658	9.93%
TRANSFERS Total	781,609	835,641	864,572	28,931	3.46%
Grand Total	8,377,835	8,992,426	6,323,912	(2,668,514)	-29.68%
<u>INFORMATION TECHNOLOGY</u>					
PERSONNEL Total	405,296	428,795	673,876	245,081	57.16%
OPERATING Total	305,883	288,960	273,758	(15,202)	-5.26%
CAPITAL Total	-	-		-	0.00%
Grand Total	711,179	717,755	947,634	229,879	32.03%
<u>FINANCE - ADMINISTRATION</u>					
PERSONNEL Total	155,018	170,875	336,674	165,799	97.03%
OPERATING Total	152,495	152,495	150,051	(2,444)	-1.60%
CAPITAL Total	-	-		-	0.00%
Grand Total	307,513	323,370	486,725	163,355	50.52%
<u>FINANCE - ACCOUNTING</u>					
PERSONNEL Total	413,830	419,579	696,998	277,419	66.12%
OPERATING Total	18,002	21,002	21,111	109	0.52%
CAPITAL Total	-	-		-	0.00%
Grand Total	431,832	440,581	718,109	277,528	62.99%
<u>FINANCE - BILLING & COLLECTIONS</u>					
PERSONNEL Total	454,780	523,514	714,233	190,719	36.43%
OPERATING Total	127,112	127,112	120,720	(6,392)	-5.03%
CAPITAL Total	5,400	5,400	11,400	6,000	111.11%
Grand Total	587,292	656,026	846,353	190,327	29.01%

GENERAL FUND EXPENDITURES BY DIVISION

DIVISION	ADOPTED BUDGET FY 2011/2012	ADOPTED BUDGET FY 2012/2013	TENTATIVE BUDGET FY 2013/2014	INC / (DEC) \$	INC / (DEC) %
<u>CITY CLERK - RECORDS</u>					
PERSONNEL Total	324,010	330,541	412,463	81,922	24.78%
OPERATING Total	47,028	47,028	43,152	(3,876)	-8.24%
CAPITAL Total	-	-	-	-	0.00%
Grand Total	371,038	377,569	455,615	78,046	20.67%
<u>CITY CLERK - ELECTIONS</u>					
PERSONNEL Total	-	-	-	-	0.00%
OPERATING Total	39,230	39,230	39,230	-	0.00%
Grand Total	39,230	39,230	39,230	-	0.00%
<u>HUMAN RESOURCES - ADMINISTRATION & LABOR</u>					
PERSONNEL Total	333,614	339,631	437,613	97,982	28.85%
OPERATING Total	170,144	170,144	147,617	(22,527)	-13.24%
CAPITAL Total	-	-	-	-	0.00%
Grand Total	503,758	509,775	585,230	75,455	14.80%
<u>HUMAN RESOURCES - RISK MANAGEMENT</u>					
PERSONNEL Total	130,688	132,522	170,063	37,541	28.33%
OPERATING Total	5,872	10,817	10,851	34	0.31%
CAPITAL Total	-	-	-	-	0.00%
Grand Total	136,560	143,339	180,914	37,575	26.21%
<u>CITY ATTORNEY</u>					
PERSONNEL Total	337,708	343,818	522,543	178,725	51.98%
OPERATING Total	53,086	52,586	52,679	93	0.18%
CAPITAL Total	3,000	3,000	3,000	-	0.00%
Grand Total	393,794	399,404	578,222	178,818	44.77%
<u>COMMUNITY DEVELOPMENT - PLANNING & ZONING</u>					
PERSONNEL Total	220,278	224,792	332,705	107,913	48.01%
OPERATING Total	26,359	27,975	25,831	(2,144)	-7.66%
Grand Total	246,637	252,767	358,536	105,769	41.84%
<u>COMMUNITY DEVELOPMENT - BUILDING / INSPECTIONS</u>					
PERSONNEL Total	488,404	484,527	654,089	169,562	35.00%
OPERATING Total	47,142	47,232	45,303	(1,929)	-4.08%
Grand Total	535,546	531,759	699,392	167,633	31.52%

GENERAL FUND EXPENDITURES BY DIVISION

DIVISION	ADOPTED BUDGET FY 2011/2012	ADOPTED BUDGET FY 2012/2013	TENTATIVE BUDGET FY 2013/2014	INC / (DEC) \$	INC / (DEC) %
<u>COMMUNITY DEVELOPMENT - ADMINISTRATION</u>					
PERSONNEL Total	230,972	188,862	244,934	56,072	29.69%
OPERATING Total	232,708	167,588	95,474	(72,114)	-43.03%
CAPITAL Total	-	-	-	-	0.00%
Grand Total	463,680	356,450	340,408	(16,042)	-4.50%
<u>POLICE - ADMINISTRATION</u>					
PERSONNEL Total	2,287,780	2,265,800	2,399,246	133,446	5.89%
OPERATING Total	846,343	834,522	678,950	(155,572)	-18.64%
CAPITAL Total	-	-	-	-	0.00%
Grand Total	3,134,123	3,100,322	3,078,196	(22,126)	-0.71%
<u>POLICE - RECORDS</u>					
PERSONNEL Total	175,366	207,692	351,704	144,012	69.34%
OPERATING Total	50,841	50,841	51,208	367	0.72%
Grand Total	226,207	258,533	402,912	144,379	55.85%
<u>POLICE - COMMUNICATIONS</u>					
PERSONNEL Total	794,483	825,591	1,147,842	322,251	39.03%
OPERATING Total	81,897	81,897	82,396	499	0.61%
Grand Total	876,380	907,488	1,230,238	322,750	35.57%
<u>POLICE - EVIDENCE</u>					
PERSONNEL Total	93,233	83,538	209,622	126,084	150.93%
OPERATING Total	38,828	39,828	40,363	535	1.34%
Grand Total	132,061	123,366	249,985	126,619	102.64%
<u>POLICE - DISTRICT # 1</u>					
PERSONNEL Total	1,685,105	1,548,822	1,748,625	199,803	12.90%
OPERATING Total	456,335	456,335	451,644	(4,691)	-1.03%
CAPITAL Total	-	-	-	-	0.00%
Grand Total	2,141,440	2,005,157	2,200,269	195,112	9.73%
<u>POLICE - DISTRICT # 2</u>					
PERSONNEL Total	1,778,507	1,481,883	2,150,284	668,401	45.10%
OPERATING Total	546,552	546,552	532,472	(14,080)	-2.58%
CAPITAL Total	48,000	-	-	-	0.00%
Grand Total	2,373,059	2,028,435	2,682,756	654,321	32.26%

GENERAL FUND EXPENDITURES BY DIVISION

DIVISION	ADOPTED BUDGET FY 2011/2012	ADOPTED BUDGET FY 2012/2013	TENTATIVE BUDGET FY 2013/2014	INC / (DEC) \$	INC / (DEC) %
<u>POLICE - DISTRICT # 3</u>					
PERSONNEL Total	1,773,590	1,625,732	1,730,535	104,803	6.45%
OPERATING Total	387,137	387,137	391,776	4,639	1.20%
CAPITAL Total	-	-	-	-	0.00%
Grand Total	2,160,727	2,012,869	2,122,311	109,442	5.44%
<u>POLICE - INVESTIGATIONS</u>					
PERSONNEL Total	1,384,543	1,111,832	1,385,163	273,331	24.58%
OPERATING Total	300,008	300,008	288,524	(11,484)	-3.83%
CAPITAL Total	77,858	1,000	(1,000)	(1,000)	-100.00%
Grand Total	1,762,409	1,412,840	1,673,687	260,847	18.46%
<u>POLICE - MARINE</u>					
PERSONNEL Total	154,566	146,644	94,745	(51,899)	-35.39%
OPERATING Total	36,448	36,448	36,864	416	1.14%
CAPITAL Total	-	-	-	-	0.00%
Grand Total	191,014	183,092	131,609	(51,483)	-28.12%
<u>POLICE - TRAFFIC</u>					
PERSONNEL Total	464,094	394,808	556,853	162,045	41.04%
OPERATING Total	77,404	77,404	78,379	975	1.26%
Grand Total	541,498	472,212	635,232	163,020	34.52%
<u>POLICE - CANINE</u>					
PERSONNEL Total	437,240	438,517	501,840	63,323	14.44%
OPERATING Total	132,425	142,325	143,635	1,310	0.92%
Grand Total	569,665	580,842	645,475	64,633	11.13%
<u>CRA - SAFE AND CLEAN PROGRAM</u>					
PERSONNEL Total	131,038	-	136,352	136,352	0.00%
OPERATING Total	21,839	-	21,839	21,839	0.00%
CAPITAL Total	12,000	-	-	-	0.00%
Grand Total	164,877	-	158,191	158,191	0.00%
<u>POLICE - CODE ENFORCEMENT</u>					
PERSONNEL Total	580,583	540,743	789,907	249,164	46.08%
OPERATING Total	175,904	175,904	152,412	(23,492)	-13.36%
CAPITAL Total	1,750	1,750	(1,750)	(1,750)	-100.00%
Grand Total	758,237	718,397	942,319	223,922	31.17%

GENERAL FUND EXPENDITURES BY DIVISION

DIVISION	ADOPTED BUDGET FY 2011/2012	ADOPTED BUDGET FY 2012/2013	TENTATIVE BUDGET FY 2013/2014	INC / (DEC) \$	INC / (DEC) %
<u>FIRE - OPERATIONS</u>					
PERSONNEL Total	6,443,107	6,382,347	6,415,998	33,651	0.53%
OPERATING Total	1,158,756	1,158,756	1,165,958	7,202	0.62%
CAPITAL Total	-	-	-	-	0.00%
Grand Total	7,601,863	7,541,103	7,581,956	40,853	0.54%
<u>FIRE - RESCUE</u>					
PERSONNEL Total	1,875,323	1,890,587	1,943,276	52,689	2.79%
OPERATING Total	592,936	592,936	590,417	(2,519)	-0.42%
Grand Total	2,468,259	2,483,523	2,533,693	50,170	2.02%
<u>PUBLIC WORKS - ADMINISTRATION</u>					
PERSONNEL Total	495,063	511,459	663,883	152,424	29.80%
OPERATING Total	120,846	225,346	325,392	100,046	44.40%
CAPITAL Total	-	18,563	-	(18,563)	-100.00%
Grand Total	615,909	755,368	989,275	233,907	30.97%
<u>PUBLIC WORKS - STREETS</u>					
PERSONNEL Total	551,798	562,294	797,417	235,123	41.81%
OPERATING Total	378,753	378,753	445,168	66,415	17.54%
CAPITAL Total	-	-	-	-	0.00%
Grand Total	930,551	941,047	1,242,585	301,538	32.04%
<u>PUBLIC WORKS - PROPERTY MAINTENANCE</u>					
PERSONNEL Total	321,233	333,327	480,839	147,512	44.25%
OPERATING Total	685,080	769,073	739,979	(29,094)	-3.78%
CAPITAL Total	-	-	-	-	0.00%
Grand Total	1,006,313	1,102,400	1,220,818	118,418	10.74%
<u>PUBLIC WORKS - VEHICLE MAINTENANCE</u>					
PERSONNEL Total	364,791	370,126	446,125	75,999	20.53%
OPERATING Total	150,888	150,888	147,301	(3,587)	-2.38%
CAPITAL Total	-	-	-	-	0.00%
Grand Total	515,679	521,014	593,426	72,412	13.90%
<u>PARKS & RECREATION - RECREATIONAL ACTIVITIES</u>					
PERSONNEL Total	527,725	531,058	614,610	83,552	15.73%
OPERATING Total	506,468	462,168	399,840	(62,328)	-13.49%
CAPITAL Total	-	-	-	-	0.00%
Grand Total	1,034,193	993,226	1,014,450	21,224	2.14%

GENERAL FUND EXPENDITURES BY DIVISION

DIVISION	ADOPTED BUDGET FY 2011/2012	ADOPTED BUDGET FY 2012/2013	TENTATIVE BUDGET FY 2013/2014	INC / (DEC) \$	INC / (DEC) %
<u>PARKS & RECREATION - AQUATICS / BEACH</u>					
PERSONNEL Total	256,465	263,298	375,874	112,576	42.76%
OPERATING Total	63,450	62,450	63,039	589	0.94%
CAPITAL Total	-	-	-	-	0.00%
Grand Total	319,915	325,748	438,913	113,165	34.74%
<u>PARKS & RECREATION - PARKS MAINTENANCE</u>					
PERSONNEL Total	659,139	674,991	830,741	155,750	23.07%
OPERATING Total	490,064	490,064	608,841	118,777	24.24%
CAPITAL Total	-	-	-	-	0.00%
Grand Total	1,149,203	1,165,055	1,439,582	274,527	23.56%
<u>PARKS & RECREATION - BARRACUDA BAY AQUATIC CENTER</u>					
PERSONNEL Total	198,369	199,049	222,903	23,854	11.98%
OPERATING Total	196,255	192,418	189,287	(3,131)	-1.63%
Grand Total	394,624	391,467	412,190	20,723	5.29%
<u>PARKS & RECREATION - LINDSAY DAVIS COMMUNITY CENTER</u>					
PERSONNEL Total	50,487	51,661	69,736	18,075	34.99%
OPERATING Total	29,264	28,664	25,825	(2,839)	-9.90%
Grand Total	79,751	80,325	95,561	15,236	18.97%
<u>LIBRARY</u>					
PERSONNEL Total	382,710	401,534	564,832	163,298	40.67%
OPERATING Total	126,269	129,392	161,380	31,988	24.72%
CAPITAL Total	57,108	48,263	-	(48,263)	-100.00%
Grand Total	566,087	579,189	726,212	147,023	25.38%
<u>CIVIL DRUG COURT</u>					
PERSONNEL Total	131,220	135,084	186,559	51,475	38.11%
OPERATING Total	11,555	14,055	18,293	4,238	30.15%
CAPITAL Total	-	-	-	-	0.00%
Grand Total	142,775	149,139	204,852	55,713	37.36%
<u>PURCHASING</u>					
PERSONNEL Total	313,609	321,039	496,354	175,315	54.61%
OPERATING Total	66,828	66,828	71,268	4,440	6.64%
CAPITAL Total	-	-	-	-	0.00%
Grand Total	380,437	387,867	567,622	179,755	46.34%
GENERAL FUND - TOTAL EXPENDITURES	\$ 47,052,329	\$ 46,346,782	\$ 49,438,502	\$ 3,091,720	6.67%

ENTERPRISE FUNDS

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

	ADOPTED BUDGET FY 2011/2012	ADOPTED BUDGET FY 2012/2013	TENTATIVE BUDGET FY 2013/2014	Inc / (Dec) \$	Inc/ (Dec) %
Revenues:					
Water utility	\$ 10,400,000	\$ 10,550,000	\$ 10,866,500	\$ 316,500	3.00%
Water meter connection	15,000	10,000	20,000	10,000	100.00%
Hydrant rental/ Fire lines	150,000	125,000	200,000	75,000	60.00%
Sewer utility	5,600,000	5,750,000	5,922,500	172,500	3.00%
Sewer connection fees	500	500	500	-	0.00%
Penalty & Interest on A/R	150,000	100,000	300,000	200,000	200.00%
Investment earnings	500	5,000	7,500	2,500	50.00%
Miscellaneous revenues	50,030	50,000	116,200	66,200	132.40%
Total Revenues	\$ 16,366,030	\$ 16,590,500	\$ 17,433,200	\$ 842,700	5.08%
Expenditures:					
Personnel	\$ 4,191,730	\$ 4,378,528	\$ 4,647,810	\$ 269,282	6.15%
Operating	9,240,119	9,210,867	9,571,371	360,504	3.91%
Capital outlay	148,200	183,000	358,000	175,000	100.00%
Transfer to Debt Service & Repair and Renewal funds	2,785,981	2,818,105	2,856,019	37,914	1.35%
Total Expenditures	\$ 16,366,030	\$ 16,590,500	\$ 17,433,200	\$ 842,700	5.08%
Excess of Revenues over (under) Expenditures	-	-	-	-	-

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

	ADOPTED BUDGET FY 2011/2012	ADOPTED BUDGET FY 2012/2013	TENTATIVE BUDGET FY 2013/2014	Inc / (Dec) \$	Inc/ (Dec) %
Revenues:					
Investment Earnings	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0.00%
Transfer from USD Operating	795,775	829,525	870,000	40,475	4.88%
Reserves	4,476,800	4,315,608	1,389,550	(2,926,058)	-67.80%
Total Revenues	\$ 5,287,575	\$ 5,160,133	\$ 2,274,550	\$ (2,885,583)	-55.92%
Expenditures:					
Operating	\$ 680,000	\$ 652,558	\$ 850,000	\$ 197,442	30.26%
Capital outlay	4,607,575	4,507,575	1,424,550	(3,083,025)	-68.40%
Total Expenditures	\$ 5,287,575	\$ 5,160,133	\$ 2,274,550	\$ (2,885,583)	-55.92%
Excess of Revenues over / (under) Expenditures	-	-	-	-	-

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

	ADOPTED BUDGET FY 2011/2012	ADOPTED BUDGET FY 2012/2013	TENTATIVE BUDGET FY 2013/2014	Inc / (Dec) \$	Inc/ (Dec) %
Revenues:					
Water capital improvement fees	\$ 3,000	\$ 3,000	\$ 3,000	-	0.00%
Sewer water improvement fees	2,000	2,000	2,000	-	0.00%
Investment earnings	25,000	25,000	25,000	-	0.00%
Reserves	9,510,000	9,510,000	8,495,000	(1,015,000)	-10.67%
Total Revenues	\$ 9,540,000	\$ 9,540,000	\$ 8,525,000	\$ (1,015,000)	-10.64%
Expenditures:					
Capital outlay	\$ 9,540,000	\$ 9,540,000	\$ 8,525,000	\$ (1,015,000)	-10.64%
Total Expenditures	\$ 9,540,000	\$ 9,540,000	\$ 8,525,000	\$ (1,015,000)	-10.64%
Excess of Revenues over / (under) Expenditures	-	-	-	-	-

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

	ADOPTED BUDGET FY 2011/2012	ADOPTED BUDGET FY 2012/2013	TENTATIVE BUDGET FY 2013/2014	Inc / (Dec) \$	Inc/ (Dec) %
Revenues:					
Investment Earnings	\$ 1,000	\$ 1,000	\$ 1,000	-	0.00%
Transfer from USD Operating	1,990,206	1,988,581	1,986,019	(2,562)	-0.13%
Total Revenues	\$ 1,991,206	\$ 1,989,581	\$ 1,987,019	\$ (2,562)	-0.13%
Expenditures:					
Principal	\$ 711,000	\$ 735,000	\$ 760,000	\$ 25,000	3.40%
Interest	1,280,206	1,254,581	1,227,019	(27,562)	-2.20%
Total Expenditures	\$ 1,991,206	\$ 1,989,581	\$ 1,987,019	\$ (2,562)	-0.13%
Excess of Revenues over / (under) Expenditures	-	-	-	-	-

MARINA - SCHEDULE OF REVENUES AND EXPENDITURES

	ADOPTED BUDGET FY 2011/2012	ADOPTED BUDGET FY 2012/2013	TENTATIVE BUDGET FY 2013/2014	Inc / (Dec) \$	Inc/ (Dec) %
Revenues:					
Dockage fees	\$ 647,813	\$ 762,025	\$ 763,993	\$ 1,968	0.26%
Fuel & oil sales	572,000	300,000	550,000	250,000	83.33%
Retail Sales	27,620	12,000	15,000	3,000	25.00%
Parking fees	5,000	10,000	20,000	10,000	100.00%
Investment earnings	-	-	-	-	0.00%
Laundry	2,500	7,500	2,500	(5,000)	-66.67%
Rent & leases	149,500	121,800	32,600	(89,200)	-73.23%
Utility fee charge	-	64,800	60,000	(4,800)	-7.41%
Sale of surplus items	-	-	-	-	0.00%
Miscellaneous revenues	20,025	19,000	12,500	(6,500)	-34.21%
Total Revenues	\$ 1,424,458	\$ 1,297,125	\$ 1,456,593	\$ 159,468	12.29%
Expenditures:					
Personnel	\$ 472,739	\$ 557,409	\$ 580,644	\$ 23,235	4.17%
Operating	525,876	739,716	1,022,099	282,383	38.17%
Capital outlay	-	-	-	-	0.00%
Transfers to Debt Service and Repair and Replacement Funds	616,840	-	-	-	0.00%
Total Expenditures	\$ 1,615,455	\$ 1,297,125	\$ 1,602,743	\$ 305,618	23.56%
Excess of Revenues over / (under) Expenditures	(190,997)	-	(146,150)	(146,150)	0.00%
Transfers In	\$ 190,997	\$ -	\$ 146,150	\$ 146,150	0.00%

STORMWATER UTILITY - SCHEDULE OF REVENUES AND EXPENDITURES

	ADOPTED BUDGET FY 2011/2012	ADOPTED BUDGET FY 2012/2013	TENTATIVE BUDGET FY 2013/2014	Inc / (Dec) \$	Inc/ (Dec) %
Revenues:					
Stormwater mgt fees	\$ 1,700,000	\$ 1,626,000	\$ 1,626,000	-	0.00%
Service Charge - Mangonia Park	6,223	6,223	6,223	-	0.00%
Investment earnings	5,000	5,000	5,000	-	0.00%
Total Revenues	\$ 1,711,223	\$ 1,637,223	\$ 1,637,223	-	0.00%
Expenditures:					
Personnel	\$ 606,141	\$ 638,969	\$ 659,438	\$ 20,469	3.20%
Operating	1,126,584	988,584	1,186,157	197,573	19.99%
Capital Outlay	2,537,000	3,100,500	1,550,765	(1,549,735)	-49.98%
Total Expenditures	\$ 4,269,725	\$ 4,728,053	\$ 3,396,360	\$ 218,042	4.61%
Excess of Revenues over / (under) Expenditures	(2,558,502)	(3,090,830)	(1,759,137)	218,042	-7.05%
Use of Fund balance / Reserves	\$ 2,558,502	\$ 3,090,830	\$ 1,759,137	\$ (1,331,693)	-43.09%

TRUST FUNDS

Liability Insurance
Major Disaster

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

	ADOPTED BUDGET FY 2011/2012	ADOPTED BUDGET FY 2012/2013	TENTATIVE BUDGET FY 2013/2014	Inc / (Dec) \$	Inc/ (Dec) %
Revenues:					
Investment earnings	\$ 20,000	\$ 20,000	\$ 20,000	-	0.00%
Contributions	4,033,341	4,033,340	4,133,629	100,289	2.49%
Use of reserves	170,997	623,528	471,386	(152,142)	-24.40%
Total Revenues	\$ 4,224,338	\$ 4,676,868	\$ 4,625,015	\$ (51,853)	-1.11%
Expenditures:					
Workers' compensation	\$ 1,023,743	\$ 800,000	\$ 500,000	\$ (300,000)	-37.50%
Contract services	100,000	120,000	90,228	(29,772)	-24.81%
Insurance payments	2,909,598	3,726,598	3,888,637	162,039	4.35%
Transfers out	190,997	30,270	146,150	115,880	382.82%
Total Expenditures	\$ 4,224,338	\$ 4,676,868	\$ 4,625,015	\$ (51,853)	-1.11%
Excess of Revenues over / (under) Expenditures	-	-	-	-	-

MAJOR DISASTER TRUST FUND BY EXPENDITURE TYPE

EXPENDITURE TYPE	ADOPTED BUDGET FY 2011/2012	ADOPTED BUDGET FY 2012/2013	TENTATIVE BUDGET FY 2013/2014	Inc / (Dec) \$	Inc/ (Dec) %
Operating costs	\$ 10,000	\$ 6,000	\$ 10,000	\$ 4,000	66.67%
Contingency	388,634	382,666	403,585	20,919	5.47%
Total	\$ 398,634	\$ 388,666	\$ 413,585	\$ 24,919	6.41%

DEBT SERVICE FUND

DEBT SERVICE FUND - SCHEDULE OF REVENUES AND EXPENDITURES

	ADOPTED BUDGET FY 2011/2012	ADOPTED BUDGET FY 2012/2013	TENTATIVE BUDGET FY 2013/2014	Inc / (Dec) \$	Inc/ (Dec) %
Revenues:					
Transfers In	\$ 273,975	\$ 273,975	\$ 573,554	\$ 299,579	109%
Total Revenues	\$ 273,975	\$ 273,975	\$ 573,554	\$ 299,579	109%
Expenditures:					
Principal Payments	\$ 225,843	\$ 235,220	\$ 498,691	\$ 263,471	112%
Interest Payments	48,132	38,755	74,863	36,108	93%
Total Expenditures	\$ 273,975	\$ 273,975	\$ 573,554	\$ 299,579	109%
Excess of Revenues over / (under) Expenditures	-	-	-	-	0%