



# FINANCIAL

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## INTRODUCTION

For FY 2009/2010, the adopted budget is \$601,401,069. The following pages reflect this budget information in tables and graphic format. The General Fund summary for FY 2009/2010 is presented showing revenues by source, expenditures by department, transfers, reserves, and balances. In addition, a similar table is included for FY 2008/2009 for comparative purposes. These are followed by detailed information, as listed below, regarding resources, expenditures, transfers, reserves, and balances. Where applicable, information includes actual expenditures and revenues for FY 2007/2008, both budgeted and estimated actual and variance for FY 2008/2009 and then the adopted budget for FY 2009/2010. The “Percent Change Increase (Decrease)” column in the tables compares the adopted FY 2009/2010 budget to the FY 2008/2009 estimated actual expenditures.

The detailed information provided in this section includes:

### All Funds

- ❑ Tables of All Funds Resources by Object and All Funds Expenditures By Object.
- ❑ Charts comparing the adopted FY 2009/2010 and FY 2008/2009 All Funds Expenditures and Revenues.
- ❑ All Funds Budgeted Transfers for FY 2009/2010.

### General Fund

- ❑ Table of General Fund Resources by Object.
- ❑ Table of General Fund Expenditures by Object.
- ❑ Charts comparing General Fund Resources and Expenditures (original budget) by department.

### Other Funds

- ❑ Fund schedules, current year charts of resources and expenditures for Sanitation, Water and Sewer, Central Regional Wastewater System, Parking, Airport and Stormwater.
- ❑ Fund schedules for Internal Service Funds (Insurance, Central Services and Vehicle Rental Funds).
- ❑ Fund schedules for Cemetery Perpetual Care Fund and the Arts and Science District Garage.
- ❑ Fund schedules for Special Revenue and Debt Service Funds.
- ❑ Chart and Table of Debt Service Requirements.
- ❑ Charts reflecting trends in Ending General Fund Balance.



**City of Fort Lauderdale  
Adopted All Funds Operating Budget  
Fiscal Year 2009/2010**

Estimated Revenues and Other Resources Available:	General Fund	Community Redevelopment	Sunrise Key	Beach Business Improvement District	Housing & Urban Development	Debt Service Funds	Cemetery Perpetual Care Fund
Projected Cash Balances Brought Forward:							
Prior Year Carryforward (Balances)	\$ 57,959,602	-	100,581	17,870	-	-	14,723,381
Required Reserves - Beginning	7,100,000	-	-	-	-	539,616	-
Total Cash Balances Brought Forward	\$ 65,059,602	-	100,581	17,870	-	539,616	14,723,381
Estimated Revenues:							
Taxes:	Millage/\$1,000						
Ad Valorem Taxes - Operating	4.1193	108,539,402	-	-	-	-	-
Ad Valorem Taxes - 1997/2002 Bonds	0.0902	2,376,679	-	-	-	-	-
Ad Valorem Taxes - 2005 Bonds	0.0441	1,161,991	-	-	-	-	-
Ad Valorem Taxes - Sunrise Key	0.7500	-	55,875	-	-	-	-
Sales and Use Tax		4,197,286	-	-	-	-	-
Franchise Fees		17,975,000	-	-	-	-	-
Utility Service Taxes		34,300,000	-	-	-	-	-
Licenses and Permits		7,620,306	-	-	-	-	-
Intergovernmental		15,741,000	8,558,902	-	10,804,942	-	-
Charges for Services		17,124,121	-	-	-	-	-
Fines and Forfeitures		3,814,000	-	-	-	-	-
Other		49,576,524	234,000	1,600	531,400	170,410	7,600
Total Estimated Revenues	\$	262,426,309	8,792,902	57,475	531,400	10,975,352	7,600
Estimated Transfers and Other Sources	\$	-	5,596,181	-	-	7,745,943	-
<b>Total Resources Available</b>	\$	327,485,911	14,389,083	158,056	549,270	10,975,352	8,293,159
Appropriations and Other Resources Allocated:							
Proposed Appropriations by Department:							
Building Services	\$	11,191,666	-	-	-	-	-
Business Enterprises		6,407,478	-	-	-	-	750,000
City Attorney		3,976,098	-	-	-	-	-
City Auditor		759,271	-	-	-	-	-
City Clerk		711,483	-	-	-	-	-
City Commission		1,034,052	-	-	-	-	-
City Manager		2,597,711	-	-	-	-	-
Economic Development		1,179,899	2,901,479	-	549,270	-	-
Finance		4,841,260	-	-	-	-	-
Fire-Rescue		66,116,725	-	-	-	-	-
Human Resources		2,187,629	-	-	-	-	-
Information Systems		4,526,468	-	-	-	-	-
Office of Management and Budget		1,326,478	-	-	-	-	-
Office of Professional Standards		557,646	-	-	-	-	-
Parking and Fleet		-	-	-	-	-	-
Parks and Recreation		27,915,777	-	-	-	-	-
Planning and Zoning		4,296,707	-	-	-	10,975,352	-
Police		91,647,022	-	-	-	-	-
Procurement		1,432,522	-	-	-	-	-
Public Information		1,509,809	-	-	-	-	-
Public Works		16,050,714	-	-	-	-	-
Other General Government		12,414,607	-	77,700	-	-	-
Debt Service		-	-	-	-	8,090,359	-
Other *		1,000,000	-	-	-	-	-
Total Appropriations for Operating Expenditures	\$	263,681,022	2,901,479	77,700	549,270	10,975,352	8,090,359
Other Resources Allocated:							
Required Transfers Out		11,020,823	1,669,333	-	-	-	-
Discretionary Transfers Out		597,693	-	-	-	-	-
Capital Transfers Out		-	9,818,271	-	-	-	-
Total Other Resources Allocated	\$	11,618,516	11,487,604	-	-	-	-
Projected Balances and Reserves:							
Anticipated Year End Balance		47,959,602	-	79,156	-	-	15,183,381
Contingencies		75,000	-	1,200	-	-	-
Required Reserves - Ending		4,151,770	-	-	-	202,800	-
Total Balances and Reserves		52,186,372	-	80,356	-	202,800	15,183,381
<b>Total Resources Allocated</b>	\$	327,485,911	14,389,083	158,056	549,270	10,975,352	8,293,159

\* Other Post Employment Benefits



**City of Fort Lauderdale  
Adopted All Funds Operating Budget  
Fiscal Year 2009/2010**

Estimated Revenues and Other Resources Available:	Arts & Science	Water & Sewer & Central Regional			Parking System	Airport	Total Operating Funds
	District Garage	Sanitation	Wastewater	Stormwater			
Projected Cash Balances Brought Forward:							
Prior Year Carryforward (Balances)	\$ 895,062	4,963,920	221,992	2,445,011	4,333,294	10,893,950	96,554,663
Required Reserves - Beginning	-	6,239,018	29,167,257	-	2,393,217	-	45,439,108
Total Cash Balances Brought Forward	\$ 895,062	11,202,938	29,389,249	2,445,011	6,726,511	10,893,950	141,993,771
Estimated Revenues:							
Taxes:	Millage/\$1,000						
Ad Valorem Taxes - Operating	4.1193	-	-	-	-	-	108,539,402
Ad Valorem Taxes - 1997/2002 Bonds	0.0902	-	-	-	-	-	2,376,679
Ad Valorem Taxes - 2005 Bonds	0.0441	-	-	-	-	-	1,161,991
Ad Valorem Taxes - Sunrise Key	0.7500	-	-	-	-	-	55,875
Sales and Use Tax	-	-	-	-	-	-	4,197,286
Franchise Fees	-	-	-	-	-	-	17,975,000
Utility Service Taxes	-	-	-	-	-	-	34,300,000
Licenses and Permits	-	-	-	-	-	-	7,620,306
Intergovernmental	-	-	-	-	-	-	35,104,844
Charges for Services	1,160,300	22,632,050	109,187,308	4,746,750	8,630,260	2,695,347	166,176,136
Fines and Forfeitures	-	-	-	-	2,515,000	-	6,329,000
Other	-	126,000	5,689,728	134,500	551,413	3,995,480	62,228,655
Total Estimated Revenues	\$ 1,160,300	22,758,050	114,877,036	4,881,250	11,696,673	6,690,827	446,065,174
Estimated Transfers and Other Sources	\$ -	-	-	-	-	-	13,342,124
<b>Total Resources Available</b>	\$ 2,055,362	33,960,988	144,266,285	7,326,261	18,423,184	17,584,777	601,401,069
<b>Appropriations and Other Resources Allocated:</b>							
Proposed Appropriations by Department:							
Building Services	\$ -	-	-	-	-	-	11,191,666
Business Enterprises	-	-	-	-	-	6,499,389	13,656,867
City Attorney	-	-	-	-	-	-	3,976,098
City Auditor	-	-	-	-	-	-	759,271
City Clerk	-	-	-	-	-	-	711,483
City Commission	-	-	-	-	-	-	1,034,052
City Manager	-	-	-	-	-	-	2,597,711
Economic Development	-	-	-	-	-	-	4,630,648
Finance	-	-	-	-	-	-	4,841,260
Fire-Rescue	-	-	-	-	-	-	66,116,725
Human Resources	-	-	-	-	-	-	2,187,629
Information Systems	-	-	-	-	-	-	4,526,468
Office of Management and Budget	-	-	-	-	-	-	1,326,478
Office of Professional Standards	-	-	-	-	-	-	557,646
Parking and Fleet	330,421	-	-	-	8,853,486	-	9,183,907
Parks and Recreation	-	-	-	-	-	-	27,915,777
Planning and Zoning	-	-	-	-	-	-	15,272,059
Police	-	-	-	-	1,887,253	-	93,534,275
Procurement	-	-	-	-	-	-	1,432,522
Public Information	-	-	-	-	-	-	1,509,809
Public Works	-	22,692,334	70,158,385	3,331,787	344,973	-	112,578,193
Other General Government	-	-	-	-	-	-	12,492,307
Debt Service	-	554,668	28,326,547	-	-	-	36,971,574
							1,000,000
Total Appropriations for Operating Expenditures	\$ 330,421	23,247,002	98,484,932	3,331,787	11,085,712	6,499,389	430,004,424
Other Resources Allocated:							
Required Transfers Out	-	-	-	-	540,724	-	13,230,880
Discretionary Transfers Out	-	-	-	-	-	-	597,693
Capital Transfers Out	-	-	1,800,000	1,340,000	599,900	2,163,000	15,721,171
Total Other Resources Allocated	\$ -	-	1,800,000	1,340,000	1,140,624	2,163,000	29,549,744
Projected Balances and Reserves:							
Anticipated Year End Balance	1,724,941	4,002,636	13,052,050	2,654,474	3,603,631	8,922,388	97,182,259
Contingencies	-	-	-	-	-	-	76,200
Required Reserves - Ending	-	6,711,350	30,929,303	-	2,593,217	-	44,588,440
Total Balances and Reserves	1,724,941	10,713,986	43,981,353	2,654,474	6,196,848	8,922,388	141,846,899
<b>Total Resources Allocated</b>	\$ 2,055,362	33,960,988	144,266,285	7,326,261	18,423,184	17,584,777	601,401,069



**City of Fort Lauderdale  
Adopted All Funds Operating Budget  
Fiscal Year 2008/2009**

Estimated Revenues and Other Resources Available:	Funds						
	General Fund	Community Redevelopment	Sunrise Key	Beach Business Improvement District	Housing & Urban Dev. And SHIP Grants	Debt Service Funds	
Projected Cash Balances Brought Forward:							
Prior Year Carryforward (Balances)	\$ 73,271,473	-	104,631	5,000	-	-	
Required Reserves - Beginning	75,000	17,780	-	-	-	406,595	
Total Cash Balances Brought Forward	\$ 73,346,473	17,780	104,631	5,000	-	406,595	
Estimated Revenues:							
Taxes:	Millage/\$1,000						
Ad Valorem Taxes - Operating	4.1193	119,600,922	-	-	-	-	
Ad Valorem Taxes - 1997/2002 Bonds	0.0883	2,563,727	-	-	-	-	
Ad Valorem Taxes - 2005 Bonds	0.0419	1,216,537	-	-	-	-	
Ad Valorem Taxes - Sunrise Key	1.0000	-	-	78,069	-	-	
Sales and Use Tax		4,197,286	-	-	-	-	
Franchise Fees		18,246,468	-	-	-	-	
Utility Service Taxes		33,250,000	-	-	-	-	
Licenses and Permits		9,803,000	-	-	-	-	
Intergovernmental		17,895,000	8,800,418	-	12,070,812	-	
Charges for Services		18,201,193	-	-	-	-	
Fines and Forfeitures		1,980,300	-	-	-	-	
Other		47,883,389	807,000	6,200	627,000	87,000	
Total Estimated Revenues	\$	274,837,822	9,607,418	84,269	602,026	12,697,812	87,000
Estimated Transfers and Other Sources	\$	-	5,813,143	-	-	-	10,548,047
<b>Total Resources Available</b>	\$	348,184,296	15,438,341	188,900	607,026	12,697,812	11,041,642
Appropriations and Other Resources Allocated:							
Proposed Appropriations by Department:							
Building Services	\$	11,799,725	-	-	-	-	-
Business Enterprises		6,412,680	-	-	-	-	-
City Attorney		3,998,123	-	-	-	-	-
City Auditor		789,498	-	-	-	-	-
City Clerk		1,316,053	-	-	-	-	-
City Commission		1,054,823	-	-	-	-	-
City Manager		2,830,753	-	-	-	-	-
Economic Development		1,384,748	2,806,181	-	602,026	-	-
Finance		4,564,027	-	-	-	-	-
Fire-Rescue		64,950,599	-	-	-	-	-
Human Resources		2,717,275	-	-	-	-	-
Information Systems		4,737,393	-	-	-	-	-
Office of Management and Budget		1,483,856	-	-	-	-	-
Office of Professional Standards		633,469	-	-	-	-	-
Parking and Fleet		-	-	-	-	-	-
Parks and Recreation		30,049,109	-	-	-	-	-
Planning and Zoning		4,677,195	-	-	-	12,697,812	-
Police		89,278,999	-	-	-	-	-
Procurement		1,353,149	-	-	-	-	-
Public Information		1,573,312	-	-	-	-	-
Public Works		19,089,436	-	-	-	-	-
Other General Government		8,026,770	-	78,500	-	-	-
Debt Service		-	-	-	-	-	10,723,889
Total Appropriations for Operating Expenditures	\$	262,720,993	2,806,181	78,500	602,026	12,697,812	10,723,889
Other Resources Allocated:							
Required Transfers Out		13,946,829	1,838,883	-	-	-	-
Discretionary Transfers Out		570,000	-	-	-	-	-
Capital Transfers Out		15,000,000	10,775,497	-	-	-	-
Total Other Resources Allocated	\$	29,516,829	12,614,380	-	-	-	-
Projected Balances and Reserves:							
Anticipated Year End Balance		48,771,473	-	109,200	5,000	-	-
Contingencies		75,000	-	1,200	-	-	-
Required Reserves - Ending		7,100,000	17,780	-	-	-	317,753
Total Balances and Reserves		55,946,473	17,780	110,400	5,000	-	317,753
<b>Total Resources Allocated</b>	\$	348,184,296	15,438,341	188,900	607,026	12,697,812	11,041,642



**City of Fort Lauderdale  
Adopted All Funds Operating Budget  
Fiscal Year 2008/2009**

Estimated Revenues and Other Resources Available:	Water & Sewer & Central Regional					Total Operating Funds
	Sanitation	Wastewater	Stormwater	Parking System	Airport	
Projected Cash Balances Brought Forward:						
Prior Year Carryforward (Balances)	\$ 4,442,795	6,025,730	4,170,189	3,877,987	12,313,415	104,211,220
Required Reserves - Beginning	5,078,389	28,043,471	-	2,193,217	-	35,814,452
Total Cash Balances Brought Forward	\$ 9,521,184	34,069,201	4,170,189	6,071,204	12,313,415	140,025,672
Estimated Revenues:						
Taxes:	Millage/\$1,000					
Ad Valorem Taxes - Operating	4.1193	-	-	-	-	119,600,922
Ad Valorem Taxes - 1997/2002 Bonds	0.0883	-	-	-	-	2,563,727
Ad Valorem Taxes - 2005 Bonds	0.0419	-	-	-	-	1,216,537
Ad Valorem Taxes - Sunrise Key	1.0000	-	-	-	-	78,069
Sales and Use Tax	-	-	-	-	-	4,197,286
Franchise Fees	-	-	-	-	-	18,246,468
Utility Service Taxes	-	-	-	-	-	33,250,000
Licenses and Permits	-	-	-	-	-	9,803,000
Intergovernmental	-	-	-	-	-	38,766,230
Charges for Services	23,494,774	94,028,551	4,521,000	8,478,360	2,600,439	151,324,317
Fines and Forfeitures	-	-	-	2,815,000	-	4,795,300
Other	443,000	6,653,891	474,000	566,953	4,310,613	62,461,072
Total Estimated Revenues	\$ 23,937,774	100,682,442	4,995,000	11,860,313	6,911,052	446,302,928
Estimated Transfers and Other Sources	\$ -	-	-	-	-	16,361,190
<b>Total Resources Available</b>	\$ 33,458,958	134,751,643	9,165,189	17,931,517	19,224,467	602,689,791
Appropriations and Other Resources Allocated:						
Proposed Appropriations by Department:						
Building Services	\$ -	-	-	-	-	11,799,725
Business Enterprises	-	-	-	-	6,473,919	12,886,599
City Attorney	-	-	-	-	-	3,998,123
City Auditor	-	-	-	-	-	789,498
City Clerk	-	-	-	-	-	1,316,053
City Commission	-	-	-	-	-	1,054,823
City Manager	-	-	-	-	-	2,830,753
Economic Development	-	-	-	-	-	4,792,955
Finance	-	-	-	-	-	4,564,027
Fire-Rescue	-	-	-	-	-	64,950,599
Human Resources	-	-	-	-	-	2,717,275
Information Systems	-	-	-	-	-	4,737,393
Office of Management and Budget	-	-	-	-	-	1,483,856
Office of Professional Standards	-	-	-	-	-	633,469
Parking and Fleet	-	-	-	8,511,290	-	8,511,290
Parks and Recreation	-	-	-	-	-	30,049,109
Planning and Zoning	-	-	-	-	-	17,375,007
Police	-	-	-	1,804,581	-	91,083,580
Procurement	-	-	-	-	-	1,353,149
Public Information	-	-	-	-	-	1,573,312
Public Works	23,750,692	69,006,816	3,265,680	340,322	-	115,452,946
Other General Government	-	-	-	-	-	8,105,270
Debt Service	555,049	29,686,987	-	-	-	40,965,925
Total Appropriations for Operating Expenditures	\$ 24,305,741	98,693,803	3,265,680	10,656,193	6,473,919	433,024,737
Other Resources Allocated:						
Required Transfers Out	-	-	-	540,724	-	16,326,436
Discretionary Transfers Out	-	-	-	-	-	570,000
Capital Transfers Out	-	2,928,268	2,000,000	822,444	1,882,288	33,408,497
Total Other Resources Allocated	\$ -	2,928,268	2,000,000	1,363,168	1,882,288	50,304,933
Projected Balances and Reserves:						
Anticipated Year End Balance	2,934,977	3,912,548	3,899,509	3,518,939	10,868,260	74,019,906
Contingencies	-	-	-	-	-	76,200
Required Reserves - Ending	6,218,240	29,217,024	-	2,393,217	-	45,264,014
Total Balances and Reserves	9,153,217	33,129,572	3,899,509	5,912,156	10,868,260	119,360,120
<b>Total Resources Allocated</b>	\$ 33,458,958	134,751,643	9,165,189	17,931,517	19,224,467	602,689,791



**City of Fort Lauderdale**  
**Adopted Internal Service Funds Operating Budget**  
**Fiscal Year 2009/2010**

<b>Estimated Revenues and Other Resources Available:</b>	Internal Service Funds		
	Insurance	Central Services	Vehicle Rental
Projected Cash Balances Brought Forward:			
Prior Year Carryforward (Balances)	\$ 10,127,499	436,763	2,253,342
Required Reserves - Beginning	-	-	16,075,045
<b>Total Cash Balances Brought Forward</b>	<b>\$ 10,127,499</b>	<b>436,763</b>	<b>18,328,387</b>
Estimated Revenues:			
Charges for Services	\$ 40,393,730	3,257,565	16,931,229
Other	789,600	169,363	252,200
<b>Total Estimated Revenues</b>	<b>\$ 41,183,330</b>	<b>3,426,928</b>	<b>17,183,429</b>
Estimated Transfers	\$ -	-	-
<b>Total Resources Available</b>	<b>\$ 51,310,829</b>	<b>3,863,691</b>	<b>35,511,816</b>
<b>Estimated Resources Allocated:</b>			
Building Services	\$ -	-	-
Business Enterprises	-	525,754	-
City Attorney	-	-	-
City Auditor	-	-	-
City Clerk	-	-	-
City Commission	-	-	-
City Manager	-	-	-
Economic Development	-	-	-
Finance	1,801,359	-	-
Fire-Rescue	-	-	-
Human Resources	81,000	-	-
Information Technology Services	-	2,866,836	-
Office of Management and Budget	-	-	-
Office of Professional Standards	-	-	-
Parking and Fleet Services	-	-	14,649,919
Parks and Recreation	-	-	-
Planning and Zoning	-	-	-
Police	-	-	-
Procurement	-	-	-
Public Information	-	-	-
Public Works	-	-	-
Other General Government	-	-	-
Debt Service	-	-	1,715,691
<b>Total Expenses</b>	<b>\$ 1,882,359</b>	<b>3,392,590</b>	<b>16,365,610</b>
Year End Operating Balance/Reserves	\$ 9,772,004	440,049	2,724,686
Claims	39,656,466	-	-
Transfers	-	31,052	245,000
Reserves	-	-	16,176,520
<b>Total of Other Financial Uses</b>	<b>\$ 49,428,470</b>	<b>471,101</b>	<b>19,146,206</b>
<b>Total Resources Allocated</b>	<b>\$ 51,310,829</b>	<b>3,863,691</b>	<b>35,511,816</b>



**City of Fort Lauderdale**  
**Adopted Internal Service Funds Operating Budget**  
**Fiscal Year 2008/2009**

<b>Estimated Revenues and Other Resources Available:</b>	Internal Service Funds		
	Insurance	Central Services	Vehicle Rental
Projected Cash Balances Brought Forward:			
Prior Year Carryforward (Balances)	\$ 9,865,035	433,461	755,815
Required Reserves - Beginning	-	-	15,880,297
Total Cash Balances Brought Forward	\$ 9,865,035	433,461	16,636,112
Estimated Revenues:			
Charges for Services	\$ 38,674,907	3,144,337	22,419,030
Other	1,742,100	179,487	1,828,000
Total Estimated Revenues	\$ 40,417,007	3,323,824	24,247,030
Estimated Transfers	\$ -	-	-
<b>Total Resources Available</b>	\$ 50,282,042	3,757,285	40,883,142
<b>Estimated Resources Allocated:</b>			
Building Services	\$ -	-	-
Business Enterprises	-	510,800	-
City Attorney	-	-	-
City Auditor	-	-	-
City Clerk	-	-	-
City Commission	-	-	-
City Manager	-	-	-
Economic Development	-	-	-
Finance	1,751,156	-	-
Fire-Rescue	-	-	-
Human Resources	113,000	-	-
Information Technology Services	-	2,832,984	-
Office of Management and Budget	-	-	-
Office of Professional Standards	-	-	-
Parking and Fleet Services	-	-	21,362,426
Parks and Recreation	-	-	-
Planning and Zoning	-	-	-
Police	-	-	-
Procurement	-	-	-
Public Information	-	-	-
Public Works	-	-	-
Other General Government	-	-	-
Debt Service	-	-	792,769
Total Expenses	\$ 1,864,156	3,343,784	22,155,195
Year End Operating Balance/Reserves	\$ 10,211,159	378,739	1,501,560
Claims	38,206,727	-	-
Transfers	-	34,762	-
Reserves	-	-	17,226,387
Total of Other Financial Uses	\$ 48,417,886	413,501	18,727,947
<b>Total Resources Allocated</b>	\$ 50,282,042	3,757,285	40,883,142



**ALL FUNDS\*  
RESOURCES BY OBJECT**

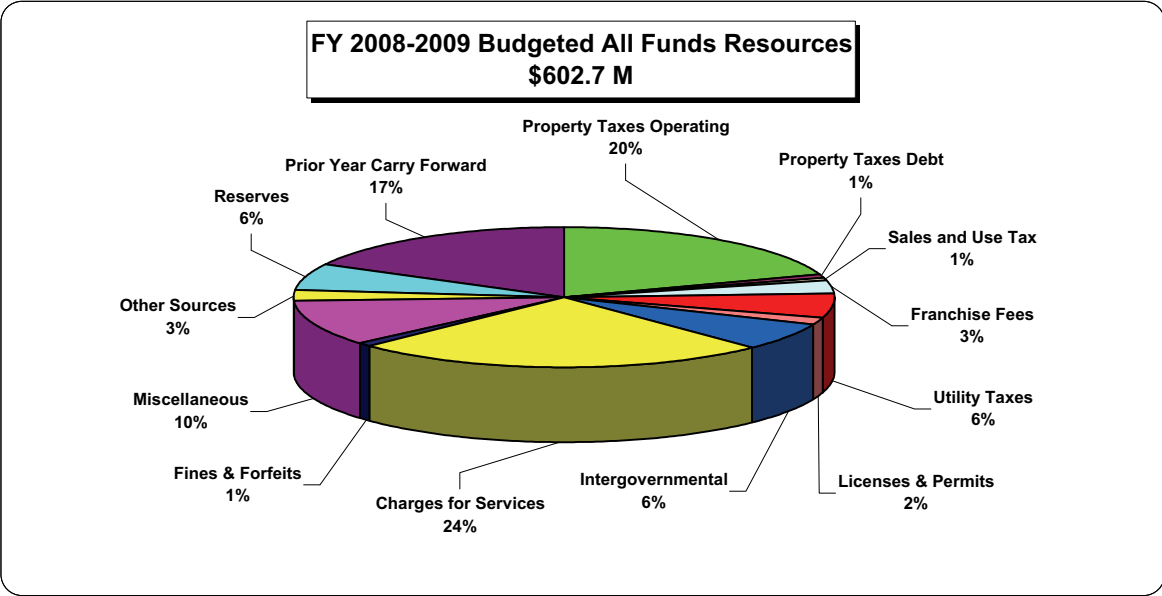
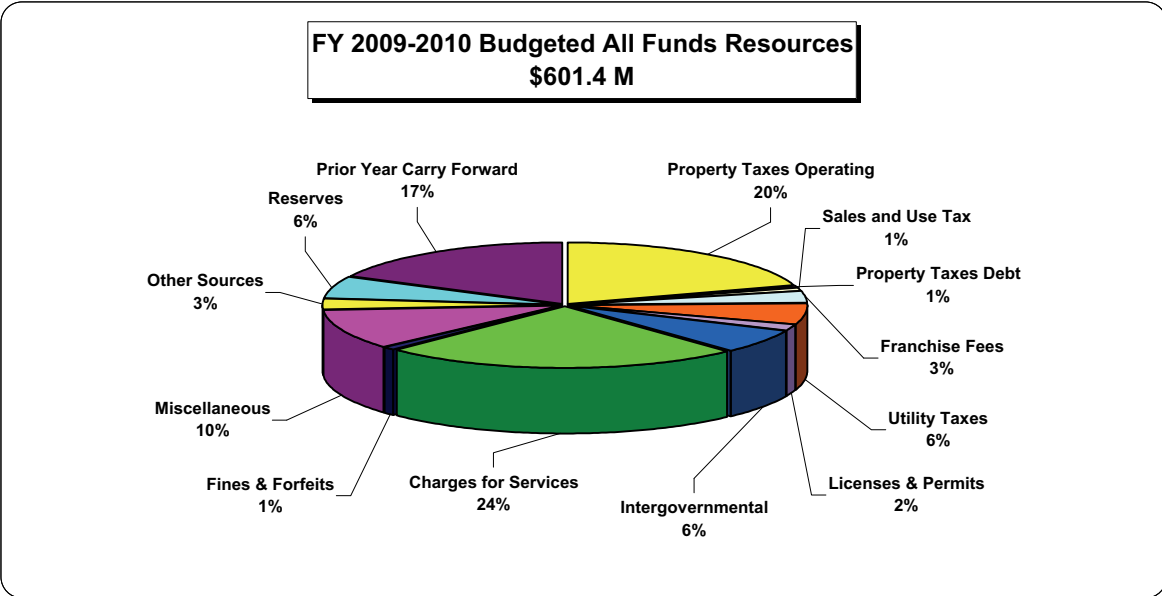
Character Object:	FY 2007/2008 ACTUAL	FY 2008/2009 ORIG. BUDGET	FY 2008/2009 EST. ACTUAL	VARIANCE- INCREASE (DECREASE)	ADOPTED FY 2009/2010 BUDGET	FY 2009/2010 % Change Increase (Decrease)
<b>Taxes:</b>						
Property Taxes - Operating	\$ 124,080,032	119,600,922	120,200,000	599,078	108,539,402	(9%)
Property Taxes - Sunrise Key	79,299	78,069	77,292	(777)	55,875	(28%)
77 General Obligation Debt Taxes	20	-	11	11	-	-
1997/2002 General Obligation Debt Taxes	2,702,005	2,563,727	2,677,154	113,427	2,376,679	(7%)
2005 General Obligation Debt Taxes	1,179,588	1,216,537	1,216,455	(82)	1,161,991	(4%)
Sales and Use Tax	5,262,367	4,197,286	4,197,286	-	4,197,286	0%
Franchise Fees	18,192,006	18,246,468	17,725,000	(521,468)	17,975,000	(1%)
Utility Taxes	33,935,730	33,250,000	33,530,000	280,000	34,300,000	3%
<i>Total Taxes</i>	<u>185,431,047</u>	<u>179,153,009</u>	<u>179,623,198</u>	<u>470,189</u>	<u>168,606,233</u>	<u>(6%)</u>
<b>Licenses and Permits</b>						
Local Business Taxes	3,025,952	2,431,000	2,420,350	(10,650)	2,420,150	(0%)
Building Permits	7,967,917	7,372,000	5,273,282	(2,098,718)	5,200,156	(29%)
<i>Total Licenses and Permits</i>	<u>10,993,869</u>	<u>9,803,000</u>	<u>7,693,632</u>	<u>(2,109,368)</u>	<u>7,620,306</u>	<u>(22%)</u>
<b>Intergovernmental:</b>						
Federal & State Grants	15,278,275	12,070,812	12,449,960	379,148	10,804,942	(10%)
State-Shared Revenues	15,510,449	16,055,000	14,320,900	(1,734,100)	13,781,000	(14%)
Other Local Government	9,567,196	10,640,418	11,480,045	839,627	10,518,902	(1%)
<i>Total Intergovernmental</i>	<u>40,355,920</u>	<u>38,766,230</u>	<u>38,250,905</u>	<u>(515,325)</u>	<u>35,104,844</u>	<u>(9%)</u>
<b>Charges for Services:</b>						
Internal Service Charges	1,516,543	1,544,000	951,000	(593,000)	960,000	(38%)
General Government	5,478,027	1,379,861	3,697,813	2,317,952	903,474	(35%)
Public Safety	8,341,806	8,510,319	7,914,586	(595,733)	7,953,385	(7%)
Physical Environment	105,554,978	120,386,987	115,361,938	(5,025,049)	135,534,460	13%
Transportation	14,975,771	11,960,799	13,019,594	1,058,795	13,187,907	10%
Parks and Recreation	705,171	694,600	722,812	28,212	717,000	3%
Special Events	59,520	50,000	28,541	(21,459)	25,000	(50%)
Special Facilities	6,131,630	6,179,190	6,076,385	(102,805)	6,025,340	(2%)
Pools	515,138	521,800	539,880	18,080	521,000	0%
Miscellaneous	109,793	96,762	116,733	19,971	348,570	260%
<i>Total Charges for Services</i>	<u>143,388,377</u>	<u>151,324,317</u>	<u>148,429,282</u>	<u>(2,895,036)</u>	<u>166,176,136</u>	<u>10%</u>
<b>Fines and Forfeits:</b>						
Judgments and Fines	1,156,424	1,060,300	1,077,991	17,691	2,860,000	170%
Violations of Local Ordinances	3,930,138	3,735,000	3,539,000	(196,000)	3,469,000	(7%)
<i>Total Fines and Forfeits</i>	<u>5,086,562</u>	<u>4,795,300</u>	<u>4,616,991</u>	<u>(178,309)</u>	<u>6,329,000</u>	<u>32%</u>
<b>Miscellaneous:</b>						
Interest Earnings	7,387,075	8,508,500	4,609,784	(3,898,717)	4,308,695	(49%)
Rents and Royalties	6,428,182	6,019,837	6,019,885	48	6,039,694	0%
Special Assessments	15,628,248	19,099,618	19,663,647	564,029	20,069,208	5%
Disposal of Fixed Assets	579,406	-	707,965	707,965	1,540,000	-
Contributions/Donations	641,535	514,978	550,730	35,752	427,180	(17%)
Other Miscellaneous	25,381,549	28,318,139	30,030,799	1,712,660	29,843,878	5%
<i>Total Miscellaneous</i>	<u>56,045,995</u>	<u>62,461,072</u>	<u>61,582,810</u>	<u>(878,263)</u>	<u>62,228,655</u>	<u>0%</u>
<b>Other Sources:</b>						
Operating Transfers	57,527,161	16,361,190	21,946,686	5,585,496	13,342,124	(18%)
Loan/Note Proceeds	-	-	15,462,881	15,462,881	-	-
<i>Total Other Sources</i>	<u>57,527,161</u>	<u>16,361,190</u>	<u>37,409,567</u>	<u>21,048,377</u>	<u>13,342,124</u>	<u>(18%)</u>
<b>Balances and Reserves:</b>						
Reserves	22,814,886	35,814,452	32,787,152	(3,027,300)	34,064,108	(5%)
Beginning Balances	128,219,808	104,211,220	138,463,977	34,252,757	107,929,663	4%
<i>Total Balances and Reserves</i>	<u>151,034,694</u>	<u>140,025,672</u>	<u>171,251,129</u>	<u>31,225,457</u>	<u>141,993,771</u>	<u>1%</u>
<b>Total Resources</b>	<u>\$ 649,863,620</u>	<u>602,689,791</u>	<u>648,857,513</u>	<u>46,167,722</u>	<u>601,401,069</u>	<u>0%</u>

\*Includes General, Special Revenue, Debt Service, Enterprise, Cemetery Perpetual Care, and the Arts & Science District Garage. Internal Service Funds are supported primarily by charges to these funds.



**Resources for All Funds  
FY 2009/2010**

	<u>FY2010</u>		<u>FY2009</u>	
Property Taxes Operating	\$108,595,277	20%	\$119,678,991	20%
Property Taxes Debt	3,538,670	1%	3,780,264	1%
Sales and Use Tax	4,197,286	1%	4,197,286	1%
Franchise Fees	17,975,000	3%	18,246,468	3%
Utility Taxes	34,300,000	6%	33,250,000	6%
Licenses & Permits	7,620,306	2%	9,803,000	2%
Intergovernmental	35,104,844	6%	38,766,230	6%
Charges for Services	166,176,136	24%	151,324,317	25%
Fines & Forfeits	6,329,000	1%	4,795,300	1%
Miscellaneous	62,228,655	10%	62,461,072	10%
Other Sources	13,342,124	3%	16,361,190	3%
Reserves	34,064,108	6%	35,814,452	6%
Prior Year Carry Forward	107,929,663	17%	104,211,220	17%
<b>Total Resources</b>	<b>\$601,401,069</b>	<b>100%</b>	<b>\$602,689,791</b>	<b>100%</b>





**ALL FUNDS\*  
EXPENDITURES BY OBJECT**

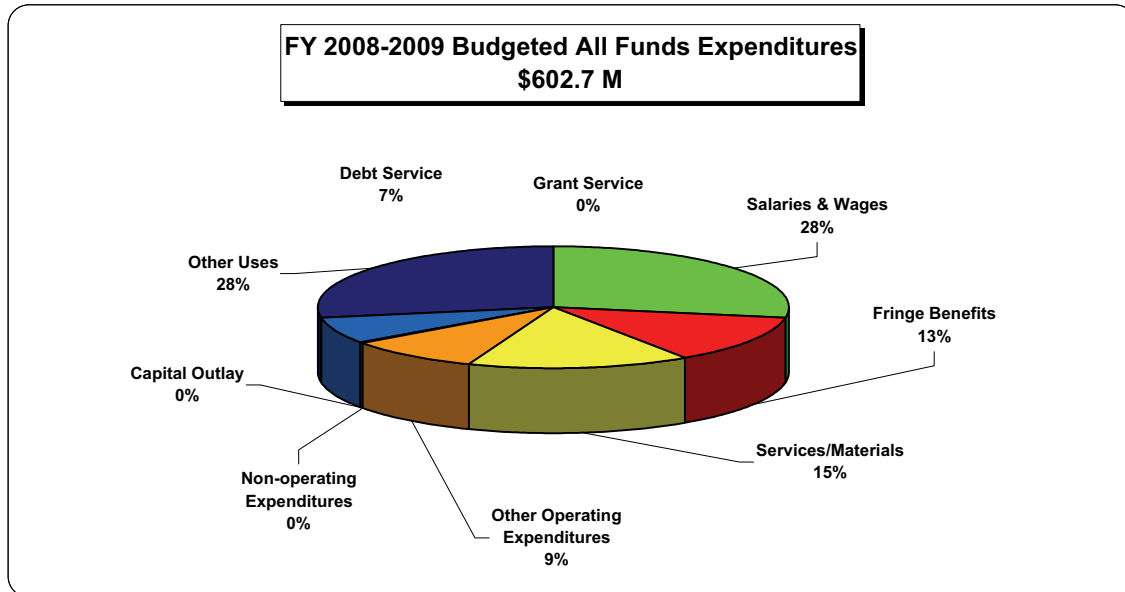
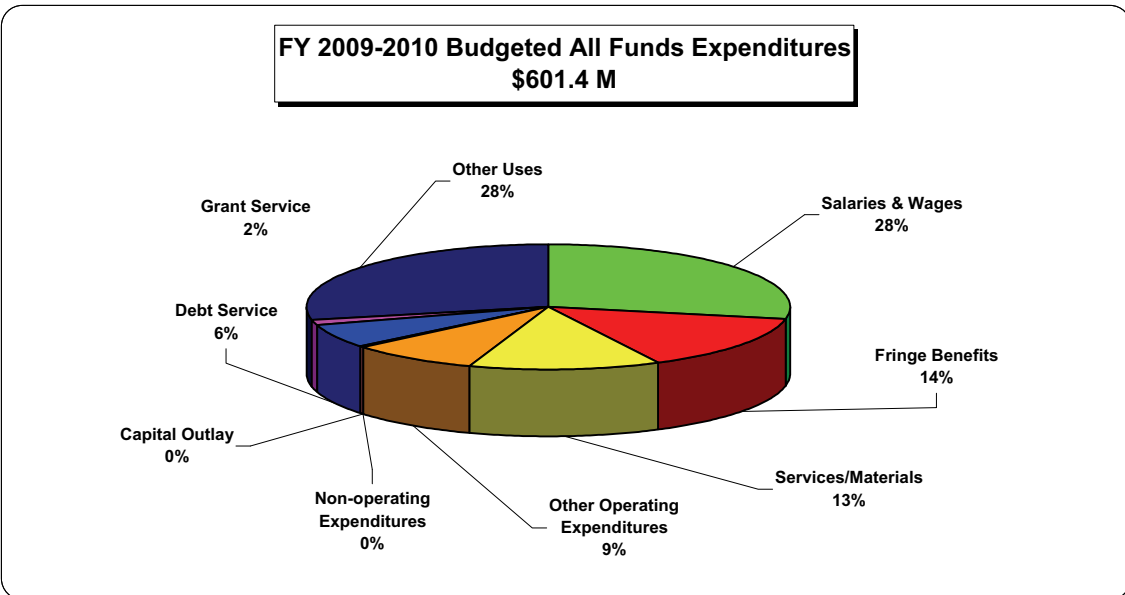
Character Object:	FY 2007/2008 ACTUAL	FY 2008/2009 ORIG. BUDGET	FY 2008/2009 EST. ACTUAL	VARIANCE- INCREASE (DECREASE)	ADOPTED FY 2009/2010 BUDGET	FY 2009/2010 % Change Increase (Decrease)
Salaries and Wages:						
Regular Salaries	\$ 133,213,092	144,372,985	140,518,485	(3,854,500)	146,599,060	2%
Longevity	3,812,726	3,706,793	3,794,030	87,237	3,471,191	(6%)
Other Wages	5,061,805	5,570,958	5,564,637	(6,321)	5,609,989	1%
Employee Allowances	1,148,675	1,307,209	1,214,885	(92,324)	1,325,470	1%
Overtime	8,691,260	6,366,252	9,068,219	2,701,967	7,516,206	18%
Distributive Labor	(29,234)	369,498	134,877	(234,621)	-88,458	(124%)
Termination Pay	1,236,873	2,059,983	1,948,332	(111,651)	768,359	(63%)
Core Adjustments	-	-	1,451,055	1,451,055	-	-
<i>Total Salaries and Wages</i>	<u>153,135,197</u>	<u>163,753,678</u>	<u>163,694,522</u>	<u>(59,156)</u>	<u>165,201,817</u>	<u>1%</u>
Fringe Benefits:						
Employee Benefits	342,903	389,472	387,195	(2,277)	392,737	1%
Pension/Deferred Comp.	37,524,721	37,986,466	37,751,893	(234,573)	45,463,255	20%
FICA Taxes	11,213,680	11,623,625	12,004,442	380,817	12,036,078	4%
Insurance Premiums	24,219,954	26,634,371	25,049,331	(1,585,040)	28,371,625	7%
<i>Total Fringe Benefits</i>	<u>73,301,258</u>	<u>76,633,934</u>	<u>75,192,861</u>	<u>(1,441,073)</u>	<u>86,263,695</u>	<u>13%</u>
Services/Materials:						
Professional Services	4,838,652	7,274,131	7,080,954	(193,177)	10,616,323	46%
Other Services	24,183,749	39,192,622	30,111,207	(9,081,415)	25,767,884	(34%)
Leases and Rentals	6,980,947	1,595,941	1,690,960	95,019	1,609,034	1%
Repair and Maintenance	4,662,324	7,366,655	7,789,487	422,832	6,966,737	(5%)
Photo/Printing	371,317	649,278	483,167	(166,111)	379,845	(41%)
Utilities, Communication	15,372,579	16,650,706	15,950,980	(699,726)	15,663,148	(6%)
Chemicals	3,285,300	5,160,457	5,268,052	107,595	4,936,086	(4%)
Fuel & Oil	6,199,671	7,411,443	5,210,889	(2,200,554)	5,409,006	(27%)
Supplies	7,951,576	7,587,712	8,749,852	1,162,140	6,499,349	(14%)
<i>Total Services/Materials</i>	<u>73,846,115</u>	<u>92,888,945</u>	<u>82,335,550</u>	<u>(10,553,395)</u>	<u>77,847,414</u>	<u>(16%)</u>
Other Operating Expenditures:						
Meetings/Schools	1,093,653	1,435,186	1,227,744	(207,442)	1,064,942	(26%)
Contributions/Subsidies	7,846,541	7,574,739	7,692,399	117,660	7,408,212	(2%)
Intragovernmental Charges	34,651,161	38,508,764	38,199,237	(309,527)	34,544,757	(10%)
Insurance Premiums	7,540,955	8,640,389	8,640,136	(253)	9,470,156	10%
<i>Total Other Expenditures</i>	<u>51,132,310</u>	<u>56,159,078</u>	<u>55,759,517</u>	<u>(399,561)</u>	<u>52,488,067</u>	<u>(7%)</u>
Nonoperating Expenditures:	<u>14,613,685</u>	<u>632,420</u>	<u>2,196,658</u>	<u>1,564,238</u>	<u>659,146</u>	<u>4%</u>
Capital Outlay:						
Equipment	13,787,411	1,825,432	5,347,299	3,521,867	775,674	(58%)
<i>Total Capital Outlay</i>	<u>13,787,411</u>	<u>1,825,432</u>	<u>5,347,299</u>	<u>3,521,867</u>	<u>775,674</u>	<u>(58%)</u>
Debt Service	<u>32,884,402</u>	<u>41,131,250</u>	<u>41,180,110</u>	<u>48,860</u>	<u>37,067,548</u>	<u>(10%)</u>
Grant Service	<u>2,387,515</u>	<u>-</u>	<u>9,534,491</u>	<u>9,534,491</u>	<u>9,701,064</u>	<u>-</u>
Other Uses:						
Transfers	78,564,303	50,304,933	55,946,151	5,641,218	29,549,744	(41%)
Advance Debt Repayment	-	-	15,321,000	15,321,000	-	-
Balances and Reserves	156,211,421	119,360,120	142,349,355	22,989,235	141,846,900	19%
<i>Total Other Uses</i>	<u>234,775,724</u>	<u>169,665,053</u>	<u>213,616,506</u>	<u>43,951,453</u>	<u>171,396,643</u>	<u>1%</u>
<b>Total Expenditures</b>	<b>\$ <u>649,863,620</u></b>	<b><u>602,689,791</u></b>	<b><u>648,857,513</u></b>	<b><u>46,167,722</u></b>	<b><u>601,401,069</u></b>	<b><u>(0%)</u></b>

\*Includes General, Special Revenue, Debt Service, Enterprise, Cemetery Perpetual Care, and the Arts & Science District Garage. Internal Service Funds are supported primarily by charges to these funds.



**Expenditures for All Funds  
FY 2009/2010**

	<u>FY2010</u>		<u>FY2009</u>	
Salaries & Wages	\$165,201,817	28%	\$163,753,678	28%
Fringe Benefits	86,263,695	14%	76,633,934	13%
Services/Materials	77,847,414	13%	92,888,945	15%
Other Operating Expenditures	52,488,067	9%	56,159,078	9%
Non-operating Expenditures	659,146	0%	632,420	0%
Capital Outlay	775,674	0%	1,825,432	0%
Debt Service	37,067,548	6%	41,131,250	7%
Grant Service	9,701,064	2%	-	-
Other Uses	171,396,643	28%	169,665,053	28%
<b>Total Expenditures</b>	<b>\$601,401,069</b>	<b>100%</b>	<b>602,689,791</b>	<b>100%</b>



**ALL FUNDS BUDGETED TRANSFERS - FISCAL YEAR 2009/2010**

<b>TRANSFERS IN</b>	<b>General Fund</b>	<b>Special Revenue</b>	<b>Debt Service Funds</b>	<b>Enterprise Funds</b>	<b>Internal Service Funds</b>
Required:					
From General Fund:					
GOB 2002 Refunded Debt Service	\$ -	-	2,376,679	-	-
GOB 2005 Debt Service Fire Bond	-	-	1,161,991	-	-
GOB 2009 Debt Service Fire Bond	-	-	-	-	-
Special Obligation Loans					
From General Fund	-	-	2,426,696	-	-
From Central Services Fund	-	-	31,052	-	-
From Sunshine State Loans	-	-	80,192	-	-
Tax Increment Debt Service:					
From CRA	-	-	1,669,333	-	-
From General Capital Projects	-	-	-	-	-
From General Fund	-	-	-	-	-
Other:					
From Parking Fund (Bond Pledge)	-	540,724	-	-	-
From Debt Service	-	-	-	-	-
Tax Increment (Beach)	-	2,644,470	-	-	-
Tax Increment (NWPFH)	-	2,410,987	-	-	-
Discretionary:					
Beach CRA Loan Repayment	-	-	-	-	-
Confiscated Property Fund	-	-	-	-	-
Vehicle Rental	-	-	-	-	-
<b>Total Transfers In</b>	<b>\$ -</b>	<b>5,596,181</b>	<b>7,745,943</b>	<b>-</b>	<b>-</b>
<b>TRANSFERS OUT</b>					
Required:					
GOB 2002 Refunded Debt Service	\$ 2,376,679	-	-	-	-
GOB 2005 Debt Service Fire Bond	1,161,991	-	-	-	-
Special Obligation Loans	2,426,696	-	-	-	31,052
Tax Increment	-	1,669,333	-	-	-
Discretionary:					
Grant Match	597,693	-	-	-	-
Capital Improvements	-	9,818,271	-	5,902,900	245,000
General Fund	-	-	-	-	-
Community Redevelopment	5,055,457	-	-	540,724	-
Repayment to Vehicle Rental Fund	-	-	-	-	-
Repayment to General Fund	-	-	-	-	-
Transfer to Excise Tax Bonds	-	-	-	-	-
<b>Total Transfers Out</b>	<b>\$ 11,618,516</b>	<b>11,487,604</b>	<b>-</b>	<b>6,443,624</b>	<b>276,052</b>

Transfers in and out do not balance, since this table only includes budgeted funds. Grant, Capital Project, and Trust Funds are not appropriated in the Operating Budget and therefore transfers involving those funds account for the apparent imbalance.



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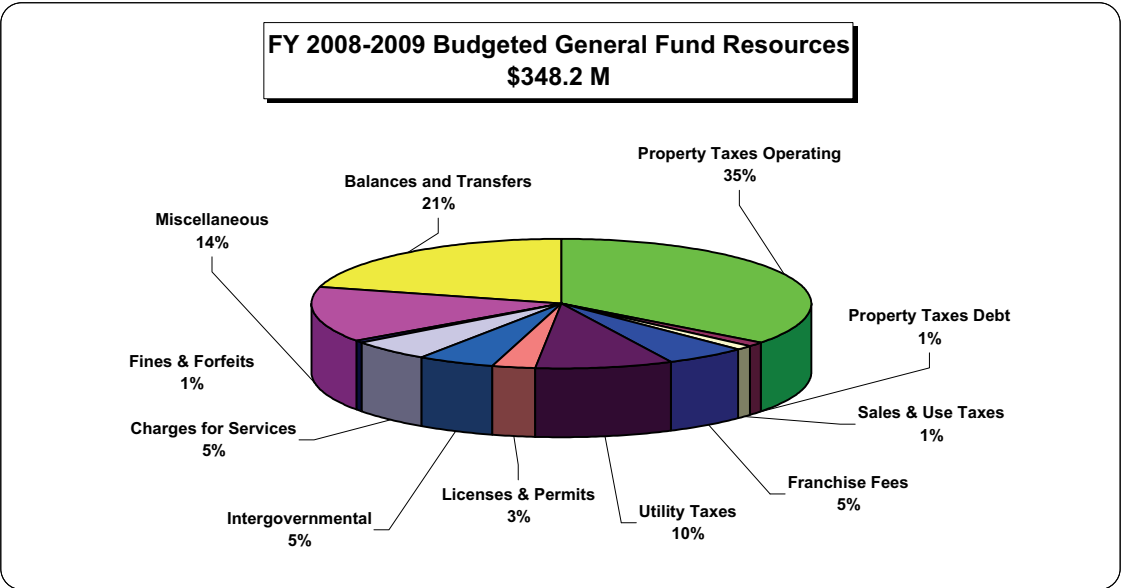
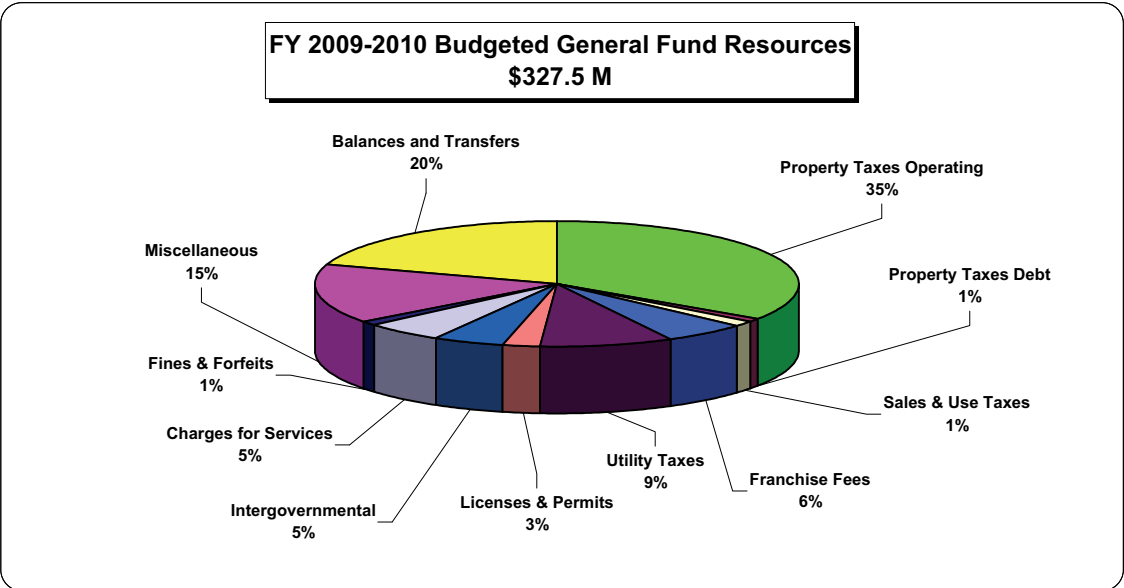
**GENERAL FUND  
RESOURCES BY OBJECT**

Character Object:	FY 2007/2008	FY 2008/2009	FY 2008/2009	VARIANCE-	ADOPTED	FY 2009/2010	FY 2009/2010
Taxes:	ACTUAL	ORIG. BUDGET	EST. ACTUAL	INCREASE	FY 2009/2010	BUDGET	% Change
				(DECREASE)			Increase (Decrease)
Property Taxes - Operating	\$ 124,080,032	119,600,922	120,200,000	599,078	108,539,402		(9%)
77 General Obligation Debt Taxes	20	-	11	11	-		-
97/02 General Obligation Debt Taxes	2,702,005	2,563,727	2,677,154	113,427	2,376,679		(7%)
2005 General Obligation Debt Taxes	1,179,588	1,216,537	1,216,455	(82)	1,161,991		(4%)
2009 General Obligation Debt Taxes	-	-	-	-	-		-
Sales and Use Tax	5,262,367	4,197,286	4,197,286	-	4,197,286		0%
Franchise Fees	18,192,006	18,246,468	17,725,000	(521,468)	17,975,000		(1%)
Utility Taxes	33,935,730	33,250,000	33,530,000	280,000	34,300,000		3%
<i>Total Taxes</i>	<u>185,351,748</u>	<u>179,074,940</u>	<u>179,545,906</u>	<u>470,966</u>	<u>168,550,358</u>		<u>(6%)</u>
Licenses and Permits							
Local Business Taxes	3,025,952	2,431,000	2,420,350	(10,650)	2,420,150		(0%)
Building Permits	7,967,917	7,372,000	5,273,282	(2,098,718)	5,200,156		(29%)
<i>Total Licenses/Permits</i>	<u>10,993,869</u>	<u>9,803,000</u>	<u>7,693,632</u>	<u>(2,109,368)</u>	<u>7,620,306</u>		<u>(22%)</u>
Intergovernmental:							
Federal Grants	796,650	-	51,535	51,535	-		-
State-Shared Revenues	15,510,449	16,055,000	14,320,900	(1,734,100)	13,781,000		(14%)
Other Local Grants	2,118,542	1,840,000	2,595,181	755,181	1,960,000		7%
<i>Total Intergovernmental</i>	<u>18,425,641</u>	<u>17,895,000</u>	<u>16,967,616</u>	<u>(927,384)</u>	<u>15,741,000</u>		<u>(12%)</u>
Charges for Services:							
Internal Service Charges	110,166	100,000	51,000	(49,000)	60,000		(40%)
General Government	937,239	1,313,861	775,813	(538,047)	837,474		(36%)
Public Safety	8,341,806	8,510,319	7,914,586	(595,733)	7,953,385		(7%)
Physical Environment	(77,685)	(62,338)	(65,835)	(3,497)	(65,648)		5%
Transportation	944,614	797,000	856,595	59,595	702,000		(12%)
Parks and Recreation	705,171	694,600	722,812	28,212	717,000		3%
Special Events	59,520	50,000	28,541	(21,459)	25,000		(50%)
Special Facilities	6,131,630	6,179,190	6,076,385	(102,805)	6,025,340		(2%)
Pools	515,138	521,800	539,880	18,080	521,000		0%
Miscellaneous	109,793	96,762	116,733	19,971	348,570		260%
<i>Total Charges for Services</i>	<u>17,777,392</u>	<u>18,201,193</u>	<u>17,016,511</u>	<u>(1,184,683)</u>	<u>17,124,121</u>		<u>(6%)</u>
Fines and Forfeits:							
Judgments and Fines	1,142,256	1,060,300	1,076,306	16,006	2,860,000		170%
Violations of Local Ordinances	1,353,845	920,000	954,000	34,000	954,000		4%
<i>Total Fines and Forfeits</i>	<u>2,496,101</u>	<u>1,980,300</u>	<u>2,030,306</u>	<u>50,006</u>	<u>3,814,000</u>		<u>93%</u>
Miscellaneous:							
Interest Earnings	3,021,526	4,084,500	2,093,914	(1,990,586)	2,256,000		(45%)
Rents and Royalties	2,984,228	2,830,494	2,785,411	(45,083)	2,747,681		(3%)
Special Assessments	15,061,390	18,502,592	19,061,500	558,908	19,539,208		6%
Disposal of Fixed Assets	17,787	-	300,890	300,890	940,000		0%
Contributions/Donations	540,727	514,978	550,730	35,752	427,180		(17%)
Other Miscellaneous	21,779,365	21,950,825	22,449,676	498,851	23,666,455		8%
<i>Total Miscellaneous</i>	<u>43,405,023</u>	<u>47,883,389</u>	<u>47,242,121</u>	<u>(641,268)</u>	<u>49,576,524</u>		<u>4%</u>
Other Sources:							
Operating Transfers	183,850	-	4,017,000	4,017,000	-		-
<i>Total Other Sources</i>	<u>183,850</u>	<u>-</u>	<u>4,017,000</u>	<u>4,017,000</u>	<u>-</u>		<u>0%</u>
Balances and Reserves:							
Reserves	75,000	75,000	75,000	-	-		(100%)
Beginning Balances	73,278,346	73,271,473	85,307,488	12,036,015	65,059,602		(11%)
<i>Total Balances and Reserves</i>	<u>73,353,346</u>	<u>73,346,473</u>	<u>85,382,488</u>	<u>12,036,015</u>	<u>65,059,602</u>		<u>(11%)</u>
<i>Total Resources</i>	<u>\$ 351,986,970</u>	<u>348,184,296</u>	<u>359,895,579</u>	<u>11,711,284</u>	<u>327,485,911</u>		<u>(6%)</u>



**General Fund Resources  
FY 2009/2010**

	<u>FY2010</u>		<u>FY2009</u>	
Property Taxes Operating	\$108,539,402	34%	\$119,600,922	35%
Property Taxes Debt	3,538,670	1%	3,780,264	1%
Sales & Use Taxes	4,197,286	1%	4,197,286	1%
Franchise Fees	17,975,000	5%	18,246,468	5%
Utility Taxes	34,300,000	9%	33,250,000	9%
Licenses & Permits	7,620,306	2%	9,803,000	3%
Intergovernmental	15,741,000	5%	17,895,000	5%
Charges for Services	17,124,121	5%	18,201,193	5%
Fines & Forfeits	3,814,000	1%	1,980,300	1%
Miscellaneous	49,576,524	15%	47,883,389	14%
Balances and Transfers	65,059,602	20%	73,346,473	21%
<b>Total Resources</b>	<b>\$327,485,911</b>	<b>100%</b>	<b>348,184,296</b>	<b>100%</b>





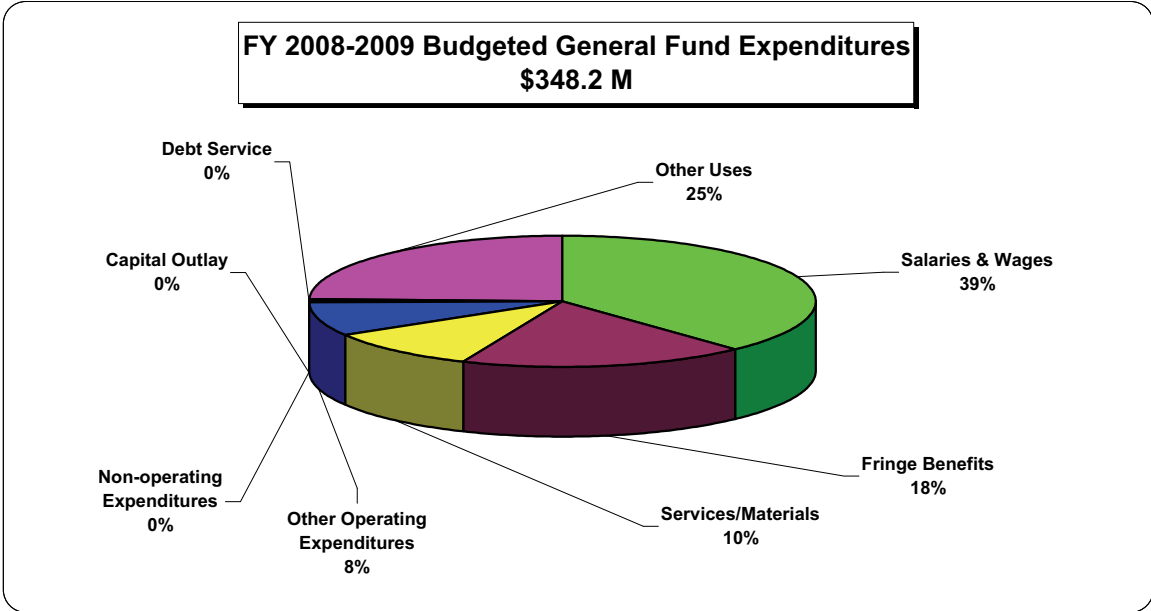
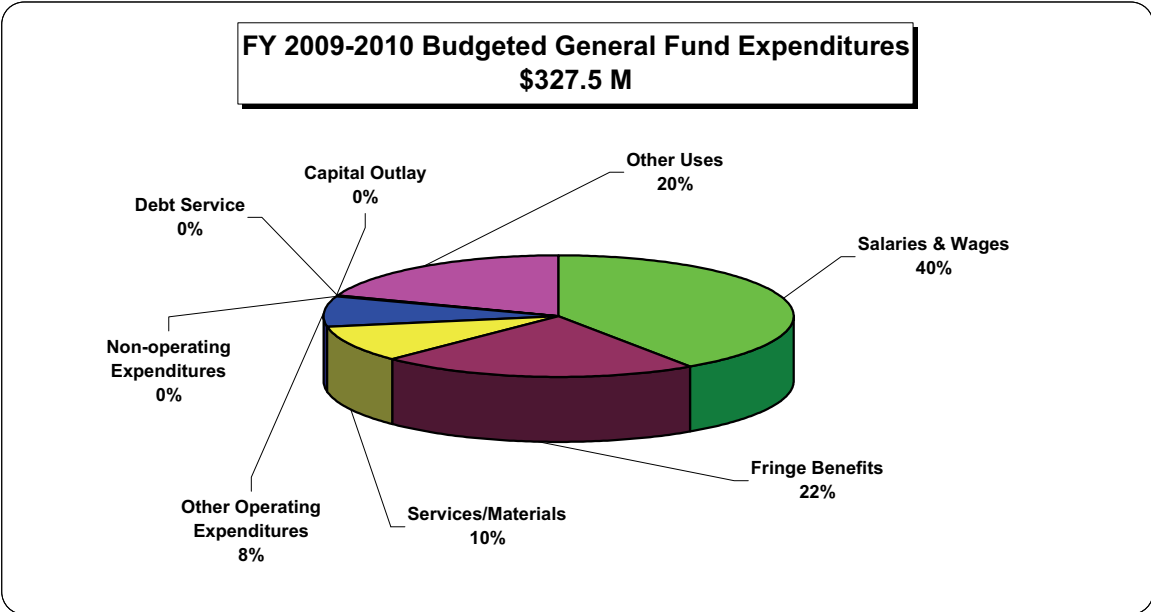
**GENERAL FUND  
EXPENDITURES BY OBJECT**

Character Object:	FY 2007/2008	FY 2008/2009	FY 2008/2009	VARIANCE-	ADOPTED	FY 2009/2010
	ACTUAL	ORIG. BUDGET	EST. ACTUAL	INCREASE	FY 2009/2010	FY 2009/2010
				(DECREASE)	BUDGET	% Change
						Increase
						(Decrease)
Salaries and Wages:						
Regular Salaries	\$ 109,565,673	117,587,403	115,628,631	(1,958,772)	117,267,571	(0%)
Longevity	3,117,432	3,034,621	3,138,784	104,163	2,762,157	(9%)
Other Wages	4,897,585	5,407,972	5,396,515	(11,457)	5,433,555	0%
Employee Allowances	975,465	1,089,789	1,018,747	(71,042)	1,097,167	1%
Overtime	7,105,769	4,851,868	7,435,666	2,583,798	5,949,862	23%
Distributive Labor	(2,497)	226,833	2,110	(224,723)	142	(100%)
Termination Pay	1,061,779	1,927,151	1,767,274	(159,877)	755,459	(61%)
Core Adjustment	-	-	687,863	687,863	-	-
<i>Total Salaries and Wages</i>	<u>126,721,206</u>	<u>134,125,637</u>	<u>135,075,591</u>	<u>949,954</u>	<u>133,265,913</u>	<u>(1%)</u>
Fringe Benefits:						
Employee Benefits	310,614	345,805	343,769	(2,036)	348,970	1%
Pension/Deferred Comp.	32,274,023	31,957,733	32,017,243	59,510	39,029,399	22%
FICA Taxes	9,242,712	9,511,407	9,963,348	451,941	9,677,259	2%
Insurance Premiums	19,385,988	21,308,780	20,110,226	(1,198,554)	22,588,142	6%
<i>Total Fringe Benefits</i>	<u>61,213,337</u>	<u>63,123,725</u>	<u>62,434,586</u>	<u>(689,139)</u>	<u>71,643,770</u>	<u>13%</u>
Services/Materials:						
Professional Services	3,449,074	5,067,961	4,733,088	(334,873)	7,935,041	57%
Other Services	5,449,013	6,792,267	7,617,279	825,012	4,984,658	(27%)
Leases and Rentals	1,099,285	1,285,351	1,326,761	41,410	1,225,156	(5%)
Repair and Maintenance	2,333,673	3,153,114	3,680,151	527,037	2,788,008	(12%)
Photo/Printing	309,071	505,243	352,370	(152,873)	244,610	(52%)
Utilities, Communication	7,320,613	8,765,869	8,190,939	(574,930)	7,644,214	(13%)
Chemicals	129,895	164,469	222,576	58,107	168,264	2%
Fuel & Oil	3,347,782	4,395,429	2,504,037	(1,891,392)	2,574,638	(41%)
Supplies	5,739,305	4,874,290	5,687,145	812,855	3,942,172	(19%)
<i>Total Services/Materials</i>	<u>29,177,711</u>	<u>35,003,993</u>	<u>34,314,347</u>	<u>(689,646)</u>	<u>31,506,761</u>	<u>(10%)</u>
Other Operating Expenditures:						
Meetings/Schools	827,427	1,040,644	853,410	(187,234)	651,323	(37%)
Contributions/Subsidies	7,452,688	6,982,825	7,117,304	134,479	7,020,348	1%
Intragovernmental Charges	13,984,873	15,210,866	14,982,979	(227,887)	12,718,323	(16%)
Insurance Premiums	5,287,507	5,908,629	5,898,743	(9,886)	6,267,156	6%
<i>Total Other Expenditures</i>	<u>27,552,495</u>	<u>29,142,964</u>	<u>28,852,436</u>	<u>(290,528)</u>	<u>26,657,150</u>	<u>(9%)</u>
Nonoperating Expenditures:	<u>89,296</u>	<u>24,772</u>	<u>-1,254</u>	<u>(26,026)</u>	<u>41,500</u>	<u>68%</u>
Capital Outlay:						
Equipment	3,789,597	1,134,578	3,392,144	2,257,566	469,954	(59%)
<i>Total Capital Outlay</i>	<u>3,789,597</u>	<u>1,134,578</u>	<u>3,392,144</u>	<u>2,257,566</u>	<u>469,954</u>	<u>(59%)</u>
Debt Service	<u>314,819</u>	<u>165,325</u>	<u>165,325</u>	<u>(0)</u>	<u>95,974</u>	<u>(42%)</u>
Other Uses:						
Transfers	17,746,021	29,516,829	30,544,609	1,027,780	11,618,516	(61%)
Balances and Reserves	85,382,488	55,946,473	65,117,795	9,171,322	52,186,372	(7%)
<i>Total Other Uses</i>	<u>103,128,509</u>	<u>85,463,302</u>	<u>95,662,404</u>	<u>10,199,102</u>	<u>63,804,888</u>	<u>(25%)</u>
<i>Total Expenditures</i>	<u>\$ 351,986,970</u>	<u>348,184,296</u>	<u>359,895,579</u>	<u>11,711,284</u>	<u>327,485,911</u>	<u>(6%)</u>



**General Fund Expenditures  
FY 2009/2010**

	<u>FY2010</u>		<u>FY2009</u>	
Salaries & Wages	\$132,465,049	40%	\$134,125,637	39%
Fringe Benefits	72,279,270	22%	63,123,725	18%
Services/Materials	31,672,125	10%	35,003,993	10%
Other Operating Expenditures	26,657,150	8%	29,142,964	8%
Non-operating Expenditures	41,500	0%	24,772	0%
Capital Outlay	469,954	0%	1,134,578	0%
Debt Service	95,974	0%	165,325	0%
Other Uses	63,804,888	20%	85,463,302	25%
<b>Total Expenditures</b>	<b>\$327,485,911</b>	<b>100%</b>	<b>\$348,184,296</b>	<b>100%</b>





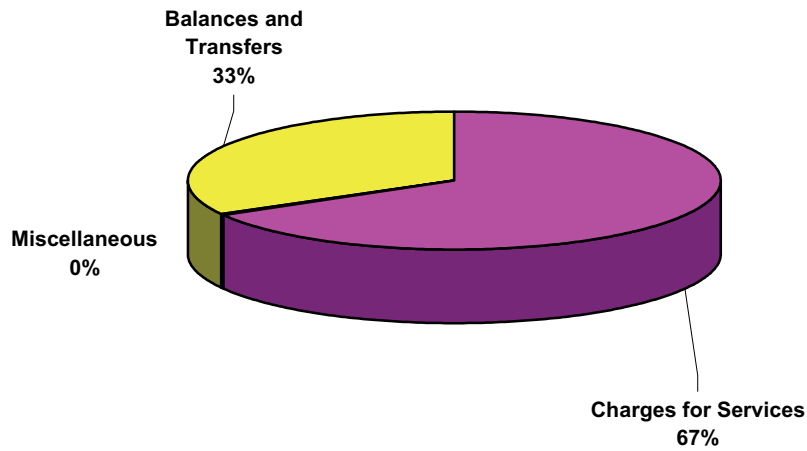
### SANITATION FUND

RESOURCES AVAILABLE	FY 2007/2008 ACTUAL	FY 2008/2009 ORIG. BUDGET	FY 2008/2009 EST. ACTUAL	VARIANCE- INCREASE (DECREASE)	ADOPTED FY 2009/2010 BUDGET	FY 2009/2010 % Change Increase (Decrease)
<b>Revenues:</b>						
Intergovernmental Revenue	\$ 25,434	-	-	-	-	0%
Charges for Services	23,060,400	23,494,774	22,576,324	(918,450)	22,632,050	(4%)
Other Resources	1,745,247	-	-	-	-	0%
Miscellaneous Revenue	370,233	443,000	545,455	102,455	126,000	(72%)
<i>Total Revenues</i>	<u>25,201,314</u>	<u>23,937,774</u>	<u>23,121,779</u>	<u>(815,995)</u>	<u>22,758,050</u>	<u>(5%)</u>
<b>Other Financial Resources:</b>						
Transfers In CIP	-	-	896,032	896,032	-	0%
Reserves	3,934,168	5,078,389	5,075,373	(3,016)	6,239,018	23%
Prior Year Operating Balance	5,794,439	4,442,795	5,945,530	1,502,735	4,963,920	12%
<i>Total Other Financial Resources</i>	<u>9,728,607</u>	<u>9,521,184</u>	<u>11,916,935</u>	<u>2,395,751</u>	<u>11,202,938</u>	<u>18%</u>
<i>Total Resources Available</i>	<u>\$ 34,929,921</u>	<u>33,458,958</u>	<u>35,038,714</u>	<u>1,579,756</u>	<u>33,960,988</u>	<u>2%</u>
<b>RESOURCES ALLOCATED</b>						
<b>Expenses:</b>						
Salaries and Wages	\$ 2,825,768	3,012,747	2,870,407	(142,340)	3,270,808	9%
Fringe Benefits	1,372,966	1,556,450	1,546,019	(10,431)	1,713,885	10%
Services/Materials	13,102,979	15,739,305	14,908,226	(831,079)	14,632,522	(7%)
Other Operating Expenses	2,822,525	3,233,045	3,278,646	45,601	3,002,415	(7%)
Capital Outlay	839,633	135,000	46,173	(88,827)	-	100%
Debt Service	548,284	555,049	555,049	(0)	554,668	(0%)
Non-Operating Expenses	651,740	74,145	(288,500)	(362,645)	72,704	(2%)
<i>Total Expenses</i>	<u>22,163,895</u>	<u>24,305,741</u>	<u>22,916,019</u>	<u>(1,389,722)</u>	<u>23,247,002</u>	<u>(4%)</u>
<b>Other Financial Uses:</b>						
Transfer to Vehicle Rental Fund	-	-	-	-	-	-
Transfer to Insurance Fund	-	-	-	-	-	-
Treansfer to Grants	56,000	-	-	-	-	0%
Transfer to Debt	557,123	-	-	-	-	0%
Transfer to CIP	1,132,000	-	919,757	919,757	-	0%
Reserves	5,075,373	6,218,240	6,239,018	20,778	6,711,350	8%
Year End Balance	5,945,530	2,934,977	4,963,920	2,028,943	4,002,636	36%
<i>Total Other Financial Uses</i>	<u>12,766,026</u>	<u>9,153,217</u>	<u>12,122,695</u>	<u>2,969,478</u>	<u>10,713,986</u>	<u>17%</u>
<i>Total Resources Allocated</i>	<u>\$ 34,929,921</u>	<u>33,458,958</u>	<u>35,038,714</u>	<u>1,579,756</u>	<u>33,960,988</u>	<u>2%</u>

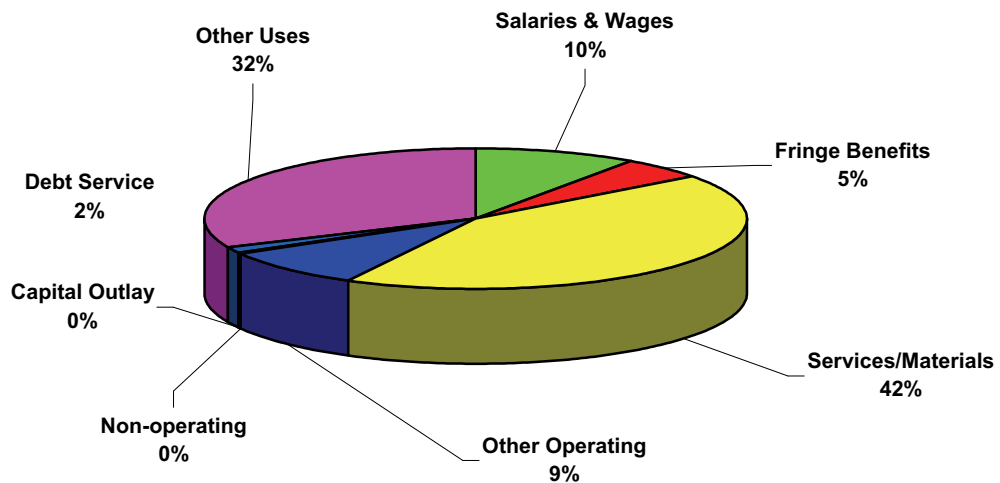


### Sanitation Fund Summary by Object

**FY 2009-2010 Budgeted Resources**



**FY 2009-2010 Budgeted Expenditures**





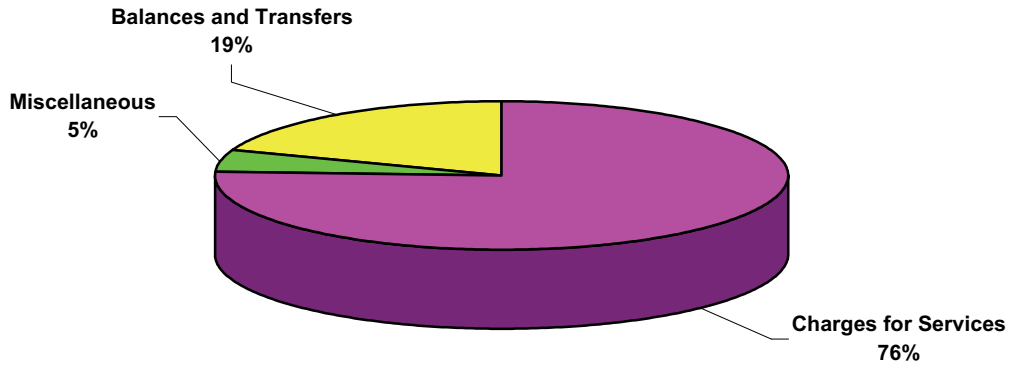
**WATER AND SEWER FUND**

RESOURCES AVAILABLE	FY 2007/2008	FY 2008/2009	FY 2008/2009	VARIANCE-	ADOPTED	FY 2009/2010
	ACTUAL	ORIG. BUDGET	EST. ACTUAL	INCREASE (DECREASE)	FY 2009/2010 BUDGET	% Change Increase (Decrease)
<b>Revenues:</b>						
Intergovernmental	\$ 9,667	-	-	-	-	0%
Charges for Services	70,349,796	77,219,321	75,119,643	(2,099,678)	91,525,894	19%
Fines & Forfeitures	14,168	-	1,685	1,685	-	0%
Miscellaneous Revenue	5,848,376	6,194,391	6,785,241	590,850	5,616,228	(9%)
Other Sources	19,398,926	-	-	-	-	0%
<i>Total Revenues</i>	<u>95,620,933</u>	<u>83,413,712</u>	<u>81,906,569</u>	<u>(1,507,143)</u>	<u>97,142,122</u>	<u>16%</u>
<b>Other Financial Resources:</b>						
Transfer In	-	-	576,544	576,544	-	0%
Reserves	12,527,961	23,435,827	23,435,827	-	23,612,228	1%
Prior Year Operating Balance	27,309,687	5,820,690	4,503,455	(1,317,235)	(102,172)	(102%)
<i>Total Other Financial Resources</i>	<u>39,837,648</u>	<u>29,256,517</u>	<u>28,515,826</u>	<u>(740,691)</u>	<u>23,510,056</u>	<u>(20%)</u>
<i>Total Resources Available</i>	<u>\$ 135,458,581</u>	<u>112,670,229</u>	<u>110,422,395</u>	<u>(2,247,834)</u>	<u>120,652,178</u>	<u>7%</u>
<b>RESOURCES ALLOCATED</b>						
<b>Expenses:</b>						
Salaries and Wages	\$ 15,464,831	17,389,021	16,546,991	(842,030)	18,500,425	6%
Fringe Benefits	7,068,651	7,931,158	7,686,245	(244,913)	8,708,792	10%
Services/Materials	13,396,562	16,122,891	16,129,983	7,092	16,171,123	0%
Other Operating Expenses	12,950,492	14,774,542	14,581,640	(192,902)	14,151,767	(4%)
Non-Operating Expenses	9,244,003	448,780	2,379,088	1,930,308	456,923	2%
Capital Outlay	738,148	247,819	757,351	509,532	150,000	(39%)
Debt Service	18,980,166	27,708,926	27,831,041	122,115	26,176,991	(6%)
<i>Total Expenses</i>	<u>77,842,853</u>	<u>84,623,137</u>	<u>85,912,339</u>	<u>1,289,202</u>	<u>84,316,021</u>	<u>(0%)</u>
<b>Other Financial Uses:</b>						
Transfers Out	29,676,446	1,000,000	1,000,000	-	-	(100%)
Required Reserves	23,435,827	23,455,600	23,612,228	156,628	23,631,093	1%
Year End Balance	4,503,455	3,591,492	(102,172)	(3,693,664)	12,705,064	254%
<i>Total Other Financial Uses</i>	<u>57,615,728</u>	<u>28,047,092</u>	<u>24,510,056</u>	<u>(3,537,036)</u>	<u>36,336,157</u>	<u>30%</u>
<i>Total Resources Allocated</i>	<u>\$ 135,458,581</u>	<u>112,670,229</u>	<u>110,422,395</u>	<u>(2,247,834)</u>	<u>120,652,178</u>	<u>7%</u>

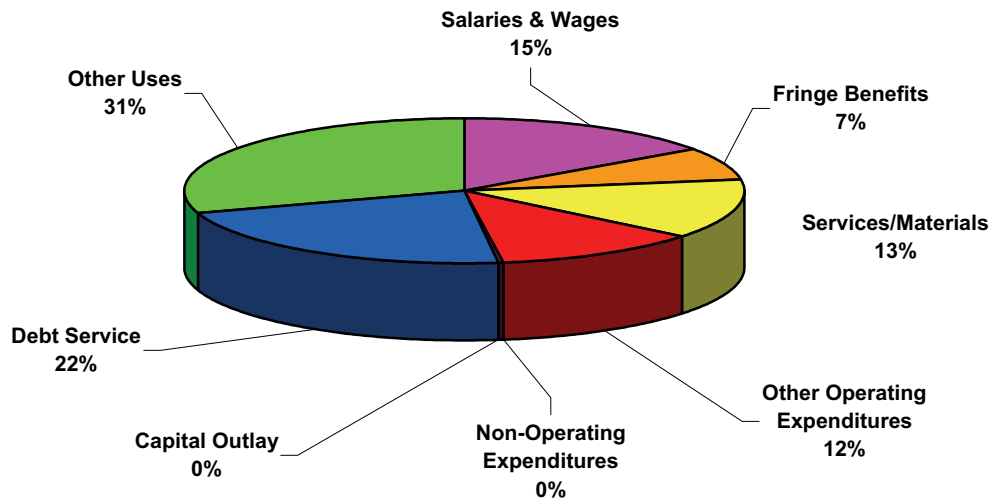


## Water and Sewer Fund Summary By Object

### FY 2009-2010 Budgeted Resources



### FY 2009-2010 Budgeted Expenditures





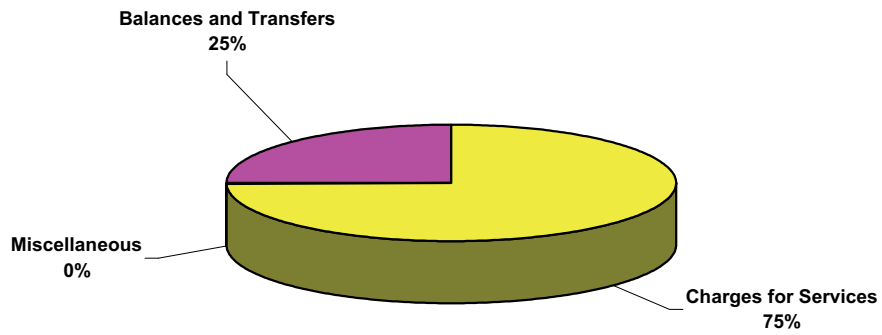
## CENTRAL REGIONAL WASTEWATER SYSTEM FUND

RESOURCES AVAILABLE	FY 2007/2008 ACTUAL	FY 2008/2009 ORIG. BUDGET	FY 2008/2009 EST. ACTUAL	VARIANCE- INCREASE (DECREASE)	ADOPTED FY 2009/2010 BUDGET	FY 2009/2010 % Change Increase (Decrease)
<b>Revenues:</b>						
Intergovernmental	-	-	-	-	-	-
Charges for Services	\$ 14,009,096	16,809,230	17,132,806	323,576	17,661,414	5%
Miscellaneous Revenue	265,765	459,500	125,500	(334,000)	73,500	(84%)
Other Sources	-	-	-	-	-	-
<i>Total Revenues</i>	<u>14,274,861</u>	<u>17,268,730</u>	<u>17,258,306</u>	<u>(10,424)</u>	<u>17,734,914</u>	<u>3%</u>
<b>Other Financial Resources:</b>						
Transfer In	-	-	-	-	-	-
Reserve for Debt Service	170,861	586,400	586,400	-	586,627	0%
Replacement Account	3,387,548	4,021,244	4,021,244	-	4,968,402	24%
Prior Year Operating Balance	1,628,531	205,040	(68,885)	(273,925)	324,164	58%
<i>Total Other Financial Resources</i>	<u>5,186,940</u>	<u>4,812,684</u>	<u>4,538,759</u>	<u>(273,925)</u>	<u>5,879,193</u>	<u>22%</u>
<i>Total Resources Available</i>	<u>\$ 19,461,801</u>	<u>22,081,414</u>	<u>21,797,065</u>	<u>(284,349)</u>	<u>23,614,107</u>	<u>7%</u>
<b>Expenses:</b>						
Salaries & Wages	\$ 1,637,653	1,893,138	1,842,846	(50,292)	2,006,648	6%
Fringe Benefits	797,904	862,536	854,918	(7,618)	951,594	10%
Services/Materials	6,408,931	7,828,385	7,739,347	(89,038)	7,565,972	(3%)
Other Operating Expenses	1,615,083	1,456,323	1,493,074	36,751	1,443,122	(1%)
Non-Operating Expenses	1,379,710	48,723	48,723	-	52,019	7%
Capital Outlay	26,122	3,500	65,732	62,232	-	100%
Debt Service	1,168,639	1,978,061	1,998,797	20,736	2,149,556	9%
<i>Total Expenses</i>	<u>13,034,042</u>	<u>14,070,666</u>	<u>14,043,437</u>	<u>(27,229)</u>	<u>14,168,911</u>	<u>1%</u>
<b>Other Financial Uses:</b>						
Reserve for Debt Service	586,400	586,627	586,627	-	586,627	0%
Replacement Capital	-	-	-	-	-	-
Other Transfers Out	1,889,000	1,928,268	1,874,435	(53,833)	1,800,000	(7%)
Replacement Account	4,021,244	5,174,797	4,968,402	(206,395)	6,711,583	30%
Year End Balance	(68,885)	321,056	324,164	3,108	346,986	8%
<i>Total Other Financial Uses</i>	<u>6,427,759</u>	<u>8,010,748</u>	<u>7,753,628</u>	<u>(257,120)</u>	<u>9,445,196</u>	<u>18%</u>
<i>Total Resources Allocated</i>	<u>\$ 19,461,801</u>	<u>22,081,414</u>	<u>21,797,065</u>	<u>(284,349)</u>	<u>23,614,107</u>	<u>7%</u>

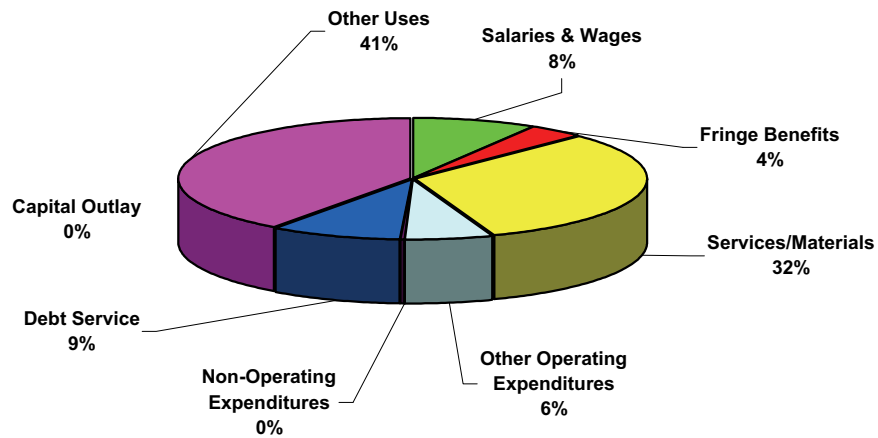


### Central Regional Wastewater System Fund Summary By Object

**FY 2009-2010 Budgeted Resources**



**FY 2009-2010 Budgeted Expenditures**



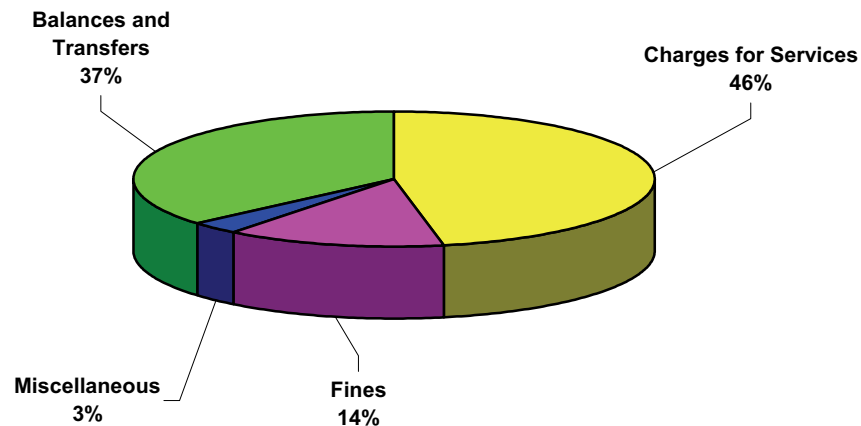
**PARKING FUND**

RESOURCES AVAILABLE	FY 2007/2008	FY 2008/2009	FY 2008/2009	VARIANCE-	ADOPTED	FY 2009/2010
	ACTUAL	ORIG. BUDGET	EST. ACTUAL	INCREASE (DECREASE)	FY 2009/2010 BUDGET	FY 2009/2010 % Change Increase (Decrease)
Revenues:						
Intergovernmental	-	-	-	-	-	-
Charges for Services	\$ 9,417,617	8,478,360	8,300,760	(177,600)	8,630,260	2%
Fines	2,576,293	2,815,000	2,585,000	(230,000)	2,515,000	(11%)
Miscellaneous Revenue	571,294	566,953	578,040	11,087	551,413	(3%)
<i>Total Revenues</i>	<u>12,565,204</u>	<u>11,860,313</u>	<u>11,463,800</u>	<u>(396,513)</u>	<u>11,696,673</u>	<u>(1%)</u>
Other Financial Resources:						
Transfers In	-	-	-	-	-	-
Reserves	2,015,111	2,193,217	2,220,038	26,821	2,393,217	9%
Prior Year Operating Balance	6,610,993	3,877,987	5,745,342	1,867,355	4,333,294	12%
<i>Total Other Financial Resources</i>	<u>8,626,104</u>	<u>6,071,204</u>	<u>7,965,380</u>	<u>1,894,176</u>	<u>6,726,511</u>	<u>11%</u>
<i>Total Resources Available</i>	<u>\$ 21,191,308</u>	<u>17,931,517</u>	<u>19,429,180</u>	<u>1,497,663</u>	<u>18,423,184</u>	<u>3%</u>
RESOURCES ALLOCATED						
Expenses:						
Salaries and Wages	\$ 2,945,733	3,180,200	3,117,292	(62,908)	3,511,641	10%
Fringe Benefits	1,384,623	1,566,828	1,498,045	(68,783)	1,631,443	4%
Services/Materials	1,865,373	2,668,974	2,466,576	(202,398)	2,841,995	6%
Other Operating Expenses	2,655,486	2,962,856	2,937,488	(25,368)	2,958,613	(0%)
Non-Operating Expenses	1,211,610	-	-	-	-	0%
Capital Outlay	643,782	277,335	990,100	712,765	142,020	(49%)
Debt Service	-	-	-	-	-	-
<i>Total Expenses</i>	<u>10,706,607</u>	<u>10,656,193</u>	<u>11,009,501</u>	<u>353,308</u>	<u>11,085,712</u>	<u>4%</u>
Other Financial Uses:						
Transfers Out	2,519,321	540,724	540,724	-	540,724	0%
Capital Projects	-	822,444	1,152,444	330,000	599,900	(27%)
Reserves	2,220,038	2,393,217	2,393,217	-	2,593,217	8%
Year End Balance	5,745,342	3,518,939	4,333,294	814,355	3,603,631	2%
<i>Total Other Financial Uses</i>	<u>10,484,701</u>	<u>7,275,324</u>	<u>8,419,679</u>	<u>1,144,355</u>	<u>7,337,472</u>	<u>1%</u>
<i>Total Resources Allocated</i>	<u>\$ 21,191,308</u>	<u>17,931,517</u>	<u>19,429,180</u>	<u>1,497,663</u>	<u>18,423,184</u>	<u>3%</u>

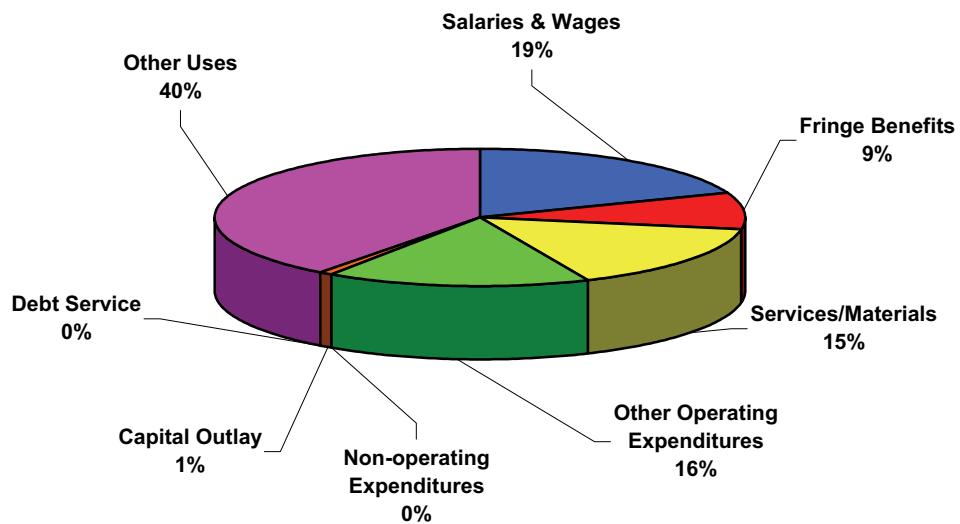


## Parking Fund Summary By Object

### FY 2009-2010 Budgeted Resources



### FY 2009-2010 Budgeted Expenditures



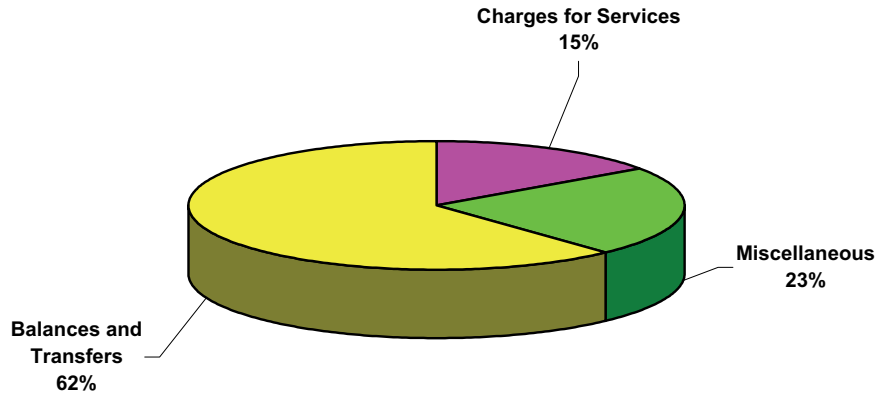
**AIRPORT FUND**

RESOURCES AVAILABLE	FY 2007/2008 ACTUAL	FY 2008/2009 ORIG. BUDGET	FY 2008/2009 EST. ACTUAL	VARIANCE- INCREASE (DECREASE)	ADOPTED FY 2009/2010 BUDGET	FY 2009/2010
						% Change Increase (Decrease)
<b>Revenues:</b>						
Intergovernmental	\$ 5,220,906	-	-	-	-	0%
Charges for Services	3,189,000	2,600,439	2,601,939	1,500	2,695,347	4%
Miscellaneous Revenue	4,156,201	4,310,613	3,854,849	(455,764)	3,995,480	(7%)
Other Sources	3,523,306	-	-	-	-	0%
<i>Total Revenues</i>	<u>16,089,413</u>	<u>6,911,052</u>	<u>6,456,788</u>	<u>(454,264)</u>	<u>6,690,827</u>	<u>(3%)</u>
<b>Other Financial Resources:</b>						
Prior Year Operating Balance	13,520,105	12,313,415	13,015,268	701,853	10,893,950	(12%)
<i>Total Other Financial Resources</i>	<u>13,520,105</u>	<u>12,313,415</u>	<u>13,015,268</u>	<u>701,853</u>	<u>10,893,950</u>	<u>(12%)</u>
<i>Total Resources Available</i>	<u>\$ 29,609,518</u>	<u>19,224,467</u>	<u>19,472,056</u>	<u>247,589</u>	<u>17,584,777</u>	<u>(9%)</u>
<b>RESOURCES ALLOCATED</b>						
<b>Expenses:</b>						
Salaries and Wages	\$ 793,165	887,565	848,757	(38,808)	1,080,814	22%
Fringe Benefits	330,814	359,308	334,326	(24,982)	376,558	5%
Services/Materials	969,045	1,905,444	2,187,897	282,453	1,904,534	(0%)
Other Operating Expenses	2,397,700	3,294,402	3,294,040	(362)	3,123,783	(5%)
Non-Operating Expenses	1,557,973	-	-	-	-	0%
Capital Outlay	7,022,247	27,200	30,799	3,599	13,700	(50%)
<i>Total Expenses</i>	<u>13,070,944</u>	<u>6,473,919</u>	<u>6,695,819</u>	<u>221,900</u>	<u>6,499,389</u>	<u>0%</u>
<b>Other Financial Uses:</b>						
Transfers Out	3,523,306	1,882,288	1,882,288	-	2,163,000	15%
Year End Balance	13,015,268	10,868,260	10,893,950	25,690	8,922,388	(18%)
<i>Total Other Financial Uses</i>	<u>16,538,574</u>	<u>12,750,548</u>	<u>12,776,238</u>	<u>25,690</u>	<u>11,085,388</u>	<u>(13%)</u>
<i>Total Resources Allocated</i>	<u>\$ 29,609,518</u>	<u>19,224,467</u>	<u>19,472,056</u>	<u>247,589</u>	<u>17,584,777</u>	<u>(9%)</u>

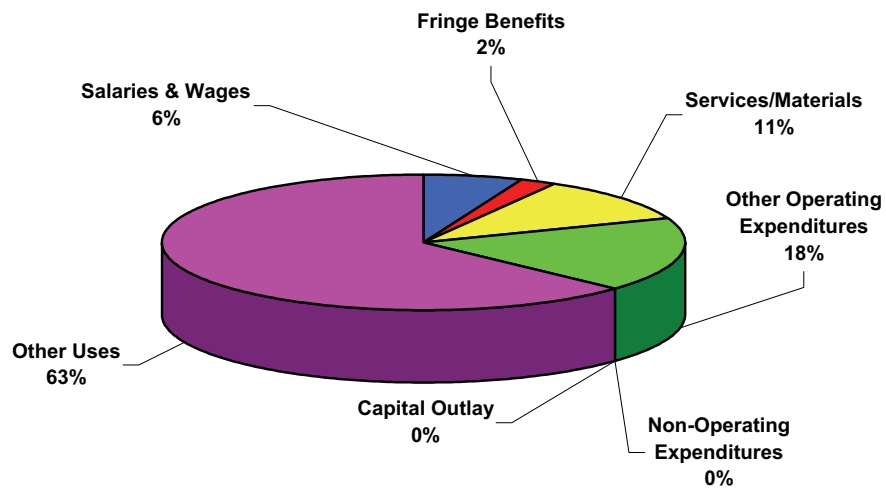


## Airport Fund Summary By Object

**FY 2009-2010 Budgeted Resources**



**FY 2009-2010 Budgeted Expenditures**





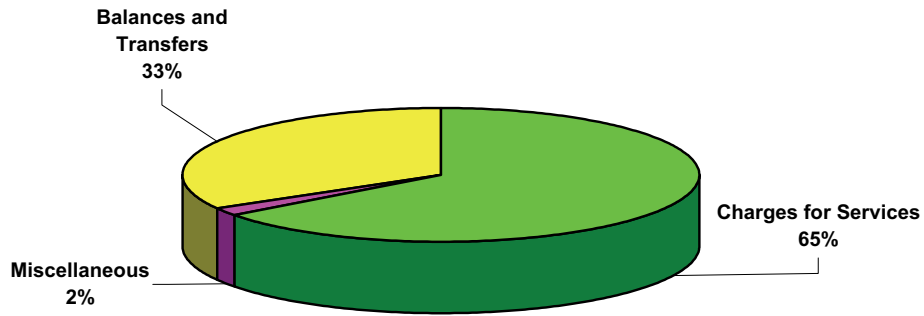
**STORMWATER FUND**

RESOURCES AVAILABLE	FY 2007/2008	FY 2008/2009	FY 2008/2009	VARIANCE-	ADOPTED	FY 2009/2010
	ACTUAL	ORIG. BUDGET	EST. ACTUAL	INCREASE (DECREASE)	FY 2009/2010 BUDGET	% Change Increase (Decrease)
<b>Revenues:</b>						
Intergovernmental	\$ 990	-	-	-	-	0%
Charges for Services	4,263,776	4,521,000	4,521,000	-	4,746,750	5%
Miscellaneous Revenue	478,993	474,000	210,000	(264,000)	134,500	(72%)
<i>Total Revenues</i>	<u>4,743,759</u>	<u>4,995,000</u>	<u>4,731,000</u>	<u>(264,000)</u>	<u>4,881,250</u>	<u>(2%)</u>
<b>Other Financial Resources:</b>						
Transfer In	85,779	-	-	-	-	0%
Prior Year Operating Balance	5,244,293	4,170,189	5,430,132	1,259,943	2,445,011	(41%)
<i>Total Other Financial Resources</i>	<u>5,330,072</u>	<u>4,170,189</u>	<u>5,430,132</u>	<u>1,259,943</u>	<u>2,445,011</u>	<u>(41%)</u>
<i>Total Resources Available</i>	<u>\$ 10,073,831</u>	<u>9,165,189</u>	<u>10,161,132</u>	<u>995,943</u>	<u>7,326,261</u>	<u>(20%)</u>
<b>RESOURCES ALLOCATED</b>						
<b>Expenses:</b>						
Salaries and Wages	\$ 979,220	1,073,299	1,000,885	(72,414)	1,140,464	6%
Fringe Benefits	459,289	505,354	484,458	(20,896)	562,733	11%
Services/Materials	555,397	800,087	648,544	(151,543)	872,775	9%
Other Operating Expenses	739,955	850,940	857,633	6,693	719,815	(15%)
Non-Operating Expenses	477,043	36,000	58,601	22,601	36,000	0%
Capital Outlay	92,795	-	-	-	-	0%
<i>Total Expenses</i>	<u>3,303,699</u>	<u>3,265,680</u>	<u>3,050,121</u>	<u>(215,559)</u>	<u>3,331,787</u>	<u>2%</u>
<b>Other Financial Uses:</b>						
Transfers	1,340,000	2,000,000	4,666,000	2,666,000	1,340,000	(33%)
Year End Balance	5,430,132	3,899,509	2,445,011	(1,454,498)	2,654,474	(32%)
<i>Total Other Financial Uses</i>	<u>6,770,132</u>	<u>5,899,509</u>	<u>7,111,011</u>	<u>1,211,502</u>	<u>3,994,474</u>	<u>(32%)</u>
<i>Total Resources Allocated</i>	<u>\$ 10,073,831</u>	<u>9,165,189</u>	<u>10,161,132</u>	<u>995,943</u>	<u>7,326,261</u>	<u>(20%)</u>

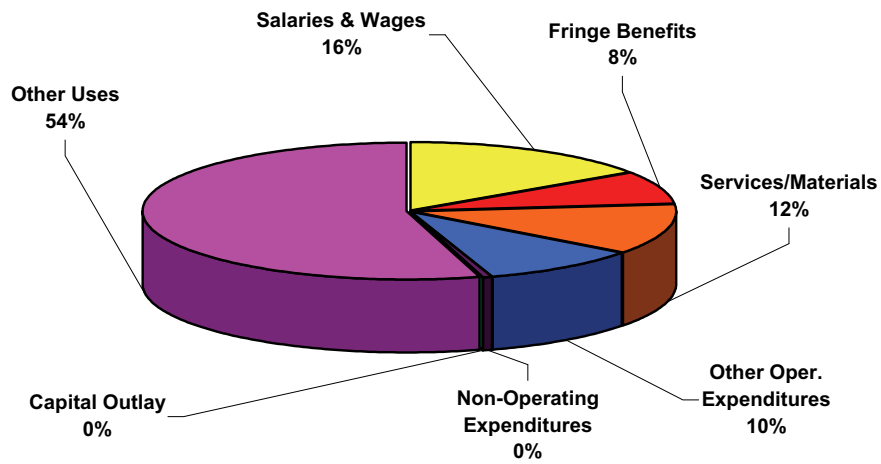


### Stormwater Fund Summary By Object

**FY 2009-2010 Budgeted Resources**



**FY 2009-2010 Budgeted Expenditures**





## SELF-INSURED HEALTH BENEFITS FUND

RESOURCES AVAILABLE	FY 2007/2008 ACTUAL	FY 2008/2009 ORIG. BUDGET	FY 2008/2009 EST. ACTUAL	VARIANCE- INCREASE (DECREASE)	ADOPTED FY 2009/2010 BUDGET	FY 2009/2010 % Change Increase (Decrease)
<b>Revenues:</b>						
Charges for Services	\$ 12,728,617	16,725,282	16,579,407	(145,875)	16,763,874	0%
Miscellaneous Revenue	621,275	490,000	645,000	155,000	412,500	(16%)
<i>Total Revenues</i>	<u>13,349,892</u>	<u>17,215,282</u>	<u>17,224,407</u>	<u>9,125</u>	<u>17,176,374</u>	<u>(0%)</u>
<b>Other Financial Resources:</b>						
Transfers In	-	-	-	-	-	-
Prior Year Balance	7,884,460	8,730,701	9,390,273	659,572	10,092,207	16%
<i>Total Other Financial Resources</i>	<u>7,884,460</u>	<u>8,730,701</u>	<u>9,390,273</u>	<u>659,572</u>	<u>10,092,207</u>	<u>16%</u>
<i>Total Resources Available</i>	<u>\$ 21,234,352</u>	<u>25,945,983</u>	<u>26,614,680</u>	<u>668,697</u>	<u>27,268,581</u>	<u>5%</u>
<b>RESOURCES ALLOCATED</b>						
<b>Expenses:</b>						
Salaries and Wages	\$ -	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-
Services/Materials	29,558	56,500	55,000	(1,500)	38,444	(32%)
Non-Operating Expenses	11,814,520	16,883,667	16,467,473	(416,194)	17,783,493	5%
Capital Outlay	-	-	-	-	-	0%
<i>Total Expenses</i>	<u>11,844,078</u>	<u>16,940,167</u>	<u>16,522,473</u>	<u>(417,694)</u>	<u>17,821,937</u>	<u>5%</u>
<b>Other Financial Uses:</b>						
Claims	-	-	-	-	-	-
Operating Balance Year End	9,390,273	9,005,816	10,092,207	1,086,391	9,446,644	5%
<i>Total Other Financial Uses</i>	<u>9,390,273</u>	<u>9,005,816</u>	<u>10,092,207</u>	<u>1,086,391</u>	<u>9,446,644</u>	<u>5%</u>
<i>Total Resources Allocated</i>	<u>\$ 21,234,352</u>	<u>25,945,983</u>	<u>26,614,680</u>	<u>668,697</u>	<u>27,268,581</u>	<u>5%</u>



## CITY INSURANCE FUND

	FY 2007/2008	FY 2008/2009	FY 2008/2009	VARIANCE-	ADOPTED	FY 2009/2010
	ACTUAL	ORIG. BUDGET	EST. ACTUAL	INCREASE	FY 2009/2010	% Change
				(DECREASE)	BUDGET	Increase
						(Decrease)
<b>RESOURCES AVAILABLE</b>						
Revenues:						
Intergovernmental	\$ -	-	-	-	-	-
Charges for Services	22,237,906	21,949,625	21,299,709	(649,916)	23,629,856	8%
Miscellaneous Revenue	1,016,943	1,252,100	587,100	(665,000)	377,100	(70%)
<i>Total Revenues</i>	<u>23,254,849</u>	<u>23,201,725</u>	<u>21,886,809</u>	<u>(1,314,916)</u>	<u>24,006,956</u>	<u>3%</u>
Other Financial Resources:						
Transfers In	-	-	-	-	-	-
Prior Year Balance	2,591,623	1,134,334	249,268	(885,066)	35,292	(97%)
<i>Total Other Financial Resources</i>	<u>2,591,623</u>	<u>1,134,334</u>	<u>249,268</u>	<u>(885,066)</u>	<u>35,292</u>	<u>(97%)</u>
<i>Total Resources Available</i>	<u>\$ 25,846,472</u>	<u>24,336,059</u>	<u>22,136,077</u>	<u>(2,199,982)</u>	<u>24,042,248</u>	<u>(1%)</u>
<b>RESOURCES ALLOCATED</b>						
Expenses:						
Salaries and Wages	\$ 655,177	867,511	787,840	(79,671)	658,748	(24%)
Fringe Benefits	280,665	460,506	476,033	15,527	449,934	(2%)
Services/Materials	365,602	467,237	395,567	(71,670)	489,497	5%
Other Operating Expenses	267,702	280,495	285,219	4,724	290,709	4%
Non-Operating Expenses	24,028,058	21,054,967	20,156,126	(898,841)	21,733,000	3%
Capital Outlay	-	-	-	-	95,000	0%
<i>Total Expenses</i>	<u>25,597,204</u>	<u>23,130,716</u>	<u>22,100,785</u>	<u>(1,029,931)</u>	<u>23,716,888</u>	<u>3%</u>
Other Financial Uses:						
Claims	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Operating Balance Year End	249,268	1,205,343	35,292	(1,170,051)	325,360	(73%)
<i>Total Other Financial Uses</i>	<u>249,268</u>	<u>1,205,343</u>	<u>35,292</u>	<u>(1,170,051)</u>	<u>325,360</u>	<u>(73%)</u>
<i>Total Resources Allocated</i>	<u>\$ 25,846,472</u>	<u>24,336,059</u>	<u>22,136,077</u>	<u>(2,199,982)</u>	<u>24,042,248</u>	<u>(1%)</u>



**CENTRAL SERVICES FUND**

RESOURCES AVAILABLE	FY 2007/2008 ACTUAL	FY 2008/2009 ORIG. BUDGET	FY 2008/2009 EST. ACTUAL	VARIANCE- INCREASE (DECREASE)	ADOPTED FY 2009/2010 BUDGET	FY 2009/2010 % Change Increase (Decrease)
<b>Revenues:</b>						
Charges for Services	\$ 2,736,876	3,144,337	3,143,387	(950)	3,257,565	4%
Miscellaneous Revenue	182,398	179,487	158,014	(21,473)	169,363	(6%)
<i>Total Revenues</i>	<u>2,919,274</u>	<u>3,323,824</u>	<u>3,301,401</u>	<u>(22,423)</u>	<u>3,426,928</u>	<u>3%</u>
<b>Other Financial Resources:</b>						
Transfers In	-	-	-	-	-	-
Prior Year Operating Balance	1,204,120	433,461	618,224	184,763	436,763	1%
<i>Total Other Resources</i>	<u>1,204,120</u>	<u>433,461</u>	<u>618,224</u>	<u>184,763</u>	<u>436,763</u>	<u>1%</u>
<i>Total Resources Available</i>	<u>\$ 4,123,394</u>	<u>3,757,285</u>	<u>3,919,625</u>	<u>162,340</u>	<u>3,863,691</u>	<u>3%</u>
<b>RESOURCES ALLOCATED</b>						
<b>Expenses:</b>						
Salaries and Wages	\$ 721,090	756,570	757,817	1,247	810,252	7%
Fringe Benefits	274,323	312,897	313,071	174	334,363	7%
Services/Materials	1,699,453	1,901,926	1,996,204	94,278	1,956,420	3%
Other Operating Expenses	175,546	234,471	243,065	8,594	228,755	0%
Non Operating Expenses	303,664	-	(247)	(247)	-	0%
Capital Outlay	206,058	137,920	164,019	26,099	62,800	(54%)
<i>Total Expenses</i>	<u>3,380,134</u>	<u>3,343,784</u>	<u>3,473,929</u>	<u>130,145</u>	<u>3,392,590</u>	<u>1%</u>
<b>Other Financial Uses:</b>						
Transfers Out	125,036	34,762	8,933	(25,829)	31,052	(11%)
Operating Balance Year End	618,224	378,739	436,763	58,024	440,049	16%
<i>Total Other Uses</i>	<u>743,260</u>	<u>413,501</u>	<u>445,696</u>	<u>32,195</u>	<u>471,101</u>	<u>14%</u>
<i>Total Resources Allocated</i>	<u>\$ 4,123,394</u>	<u>3,757,285</u>	<u>3,919,625</u>	<u>162,340</u>	<u>3,863,691</u>	<u>3%</u>

**VEHICLE RENTAL FUND**

	FY 2007/2008	FY 2008/2009	FY 2008/2009	VARIANCE-	ADOPTED	FY 2009/2010
RESOURCES AVAILABLE	ACTUAL	ORIG. BUDGET	EST. ACTUAL	INCREASE	BUDGET	% Change
				(DECREASE)		Increase
						(Decrease)
<b>Revenues:</b>						
Charges for Services	\$ 19,766,394	22,419,030	19,379,286	(3,039,744)	16,931,229	(24%)
Fines & Forfeitures	-	-	(30)	(30)	-	0%
Miscellaneous Revenue	1,431,924	1,828,000	971,060	(856,940)	252,200	(86%)
<i>Total Revenues</i>	<u>21,198,318</u>	<u>24,247,030</u>	<u>20,350,316</u>	<u>(3,896,714)</u>	<u>17,183,429</u>	<u>(29%)</u>
<b>Other Financial Resources:</b>						
Transfers In	279,722	-	-	-	-	0%
Prior Year Operating Balance	9,673,666	755,815	2,730,132	1,974,317	2,253,342	198%
Reserves	16,501,752	15,880,297	19,132,073	3,251,776	16,075,045	1%
<i>Total Other Resources</i>	<u>26,455,140</u>	<u>16,636,112</u>	<u>21,862,205</u>	<u>5,226,093</u>	<u>18,328,387</u>	<u>10%</u>
<i>Total Resources Available</i>	<u>\$ 47,653,458</u>	<u>40,883,142</u>	<u>42,212,521</u>	<u>1,329,379</u>	<u>35,511,816</u>	<u>(13%)</u>
<b>RESOURCES ALLOCATED</b>						
<b>Expenses:</b>						
Salaries and Wages	\$ 208,099	231,216	238,593	7,377	256,761	11%
Fringe Benefits	103,949	108,355	109,188	833	111,053	0%
Services/Materials	9,216,974	11,242,495	9,384,603	(1,857,892)	10,204,720	(9%)
Other Operating Expenses	530,242	549,160	585,981	36,821	504,625	(8%)
Non Operating Expenses	7,111,063	-	-	-	-	0%
Capital Outlay	7,565,227	9,231,200	12,772,996	3,541,796	3,572,760	(61%)
Debt Service	1,026,952	792,769	792,772	3	1,715,691	116%
<i>Total Expenses</i>	<u>25,762,506</u>	<u>22,155,195</u>	<u>23,884,133</u>	<u>1,728,938</u>	<u>16,365,610</u>	<u>(26%)</u>
<b>Other Financial Uses:</b>						
Transfers	28,747	-	-	-	245,000	0%
Reserves	19,132,073	17,226,387	16,075,045	(1,151,342)	16,176,520	(6%)
Operating Balance Year End	2,730,132	1,501,560	2,253,342	751,782	2,724,686	81%
<i>Total Other Uses</i>	<u>21,890,952</u>	<u>18,727,947</u>	<u>18,328,387</u>	<u>(399,560)</u>	<u>19,146,206</u>	<u>2%</u>
<i>Total Resources Allocated</i>	<u>\$ 47,653,458</u>	<u>40,883,142</u>	<u>42,212,521</u>	<u>1,329,379</u>	<u>35,511,816</u>	<u>(13%)</u>



## CEMETERY PERPETUAL CARE

RESOURCES AVAILABLE	FY 2007/2008 <u>ACTUAL</u>	FY 2008/2009 <u>ORIG. BUDGET</u>	FY 2008/2009 <u>EST. ACTUAL</u>	VARIANCE- INCREASE (DECREASE)	ADOPTED FY 2009/2010 <u>BUDGET</u>	FY 2009/2010 % Change Increase (Decrease)
<b>Revenues:</b>						
Charges for Services	\$ -	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	(1,286,735)	-	960,000	960,000	1,210,000	0%
<i>Total Revenues</i>	<u>(1,286,735)</u>	<u>-</u>	<u>960,000</u>	<u>960,000</u>	<u>1,210,000</u>	<u>0%</u>
<b>Other Financial Resources:</b>						
Transfers In	-	-	-	-	-	-
Prior Year Operating Balance Reserves	2,031,284	-	15,023,381	15,023,381	14,723,381	0%
<i>Total Other Resources</i>	<u>2,031,284</u>	<u>-</u>	<u>15,023,381</u>	<u>15,023,381</u>	<u>14,723,381</u>	<u>0%</u>
<i>Total Resources Available</i>	<u>\$ 744,549</u>	<u>-</u>	<u>15,983,381</u>	<u>15,983,381</u>	<u>15,933,381</u>	<u>0%</u>
<b>RESOURCES ALLOCATED</b>						
<b>Expenses:</b>						
Salaries and Wages	\$ -	-	-	-	-	-
Fringe Benefits	-	-	-	-	-	-
Services/Materials	668,879	-	650,000	650,000	750,000	0%
Other Operating Expenses	-	-	-	-	-	-
Non Operating Expenses	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
<i>Total Expenses</i>	<u>668,879</u>	<u>-</u>	<u>650,000</u>	<u>650,000</u>	<u>750,000</u>	<u>0%</u>
<b>Other Financial Uses:</b>						
Transfer to CIP	75,670	-	610,000	610,000	-	0%
Operating Balance Year End	-	-	14,723,381	14,723,381	15,183,381	0%
<i>Total Other Uses</i>	<u>75,670</u>	<u>-</u>	<u>15,333,381</u>	<u>15,333,381</u>	<u>15,183,381</u>	<u>0%</u>
<i>Total Resources Allocated</i>	<u>\$ 744,549</u>	<u>-</u>	<u>15,983,381</u>	<u>15,983,381</u>	<u>15,933,381</u>	<u>0%</u>



## ARTS & SCIENCE DISTRICT GARAGE

RESOURCES AVAILABLE	FY 2007/2008 ACTUAL	FY 2008/2009 ORIG. BUDGET	FY 2008/2009 EST. ACTUAL	VARIANCE- INCREASE (DECREASE)	ADOPTED FY 2009/2010 BUDGET	FY 2009/2010 % Change Increase (Decrease)
<b>Revenues:</b>						
Charges for Services	\$ 1,321,297	-	1,160,300	1,160,300	1,160,300	0%
Fines & Forfeitures	-	-	-	-	-	-
Miscellaneous Revenue	(80)	-	-	-	-	0%
<i>Total Revenues</i>	<u>1,321,217</u>	<u>-</u>	<u>1,160,300</u>	<u>1,160,300</u>	<u>1,160,300</u>	<u>0%</u>
<b>Other Financial Resources:</b>						
Transfers In	-	-	-	-	-	-
Prior Year Operating Balance Reserves	-	-	-	-	895,062	0%
<i>Total Other Resources</i>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>895,062</u>	<u>0%</u>
<i>Total Resources Available</i>	<u>\$ 1,321,217</u>	<u>-</u>	<u>1,160,300</u>	<u>1,160,300</u>	<u>2,055,362</u>	<u>0%</u>
<b>RESOURCES ALLOCATED</b>						
<b>Expenses:</b>						
Salaries and Wages	\$ 156,953	-	140,068	140,068	185,845	0%
Fringe Benefits	33,210	-	19,657	19,657	40,185	0%
Services/Materials	714,711	-	78,200	78,200	78,375	0%
Other Operating Expenses	18,771	-	27,313	27,313	26,016	0%
Non Operating Expenses	-	-	-	-	-	-
Capital Outlay	397,572	-	-	-	-	0%
Debt Service	-	-	-	-	-	-
<i>Total Expenses</i>	<u>1,321,217</u>	<u>-</u>	<u>265,238</u>	<u>265,238</u>	<u>330,421</u>	<u>0%</u>
<b>Other Financial Uses:</b>						
Transfers	-	-	-	-	-	-
Reserves	-	-	-	-	-	-
Operating Balance Year End	-	-	895,062	895,062	1,724,941	0%
<i>Total Other Uses</i>	<u>-</u>	<u>-</u>	<u>895,062</u>	<u>895,062</u>	<u>1,724,941</u>	<u>0%</u>
<i>Total Resources Allocated</i>	<u>\$ 1,321,217</u>	<u>-</u>	<u>1,160,300</u>	<u>1,160,300</u>	<u>2,055,362</u>	<u>0%</u>

**SPECIAL REVENUE FUNDS\***

RESOURCES AVAILABLE	FY 2007/2008 ACTUAL	FY 2008/2009 ORIG. BUDGET	FY 2008/2009 EST. ACTUAL	VARIANCE- INCREASE (DECREASE)	ADOPTED FY 2009/2010 BUDGET	FY 2009/2010 % Change Increase (Decrease)
Revenues:						
Taxes	\$ 79,299	78,069	77,292	(777)	55,875	(28%)
Intergovernmental**	16,673,282	20,871,230	21,283,289	412,059	19,363,844	(7%)
Charges for Services	-	-	-	-	-	-
Miscellaneous Revenue	2,153,557	2,042,226	1,256,616	(785,610)	937,410	(54%)
<i>Total Revenues</i>	<u>18,906,138</u>	<u>22,991,525</u>	<u>22,617,197</u>	<u>(374,328)</u>	<u>20,357,129</u>	<u>(11%)</u>
Other Financial Resources:						
Transfer from General Fund**	4,459,881	5,272,419	5,272,419	-	5,055,457	(4%)
Transfer from CRA Fund	15,401,726	-	-	-	-	0%
Transfer from Parking Fund	538,085	540,724	540,724	-	540,724	0%
2004 TIR Bond	506,741	-	-	-	-	0%
CIP Subfund	-	17,780	16,327	(1,453)	-	(100%)
Prior Year Operating Balance	(7,197,870)	109,631	187,266	77,635	118,451	8%
<i>Total Other Financial Resources</i>	<u>13,708,563</u>	<u>5,940,554</u>	<u>6,016,736</u>	<u>76,182</u>	<u>5,714,632</u>	<u>(4%)</u>
<i>Total Resources Available</i>	<u>\$ 32,614,701</u>	<u>28,932,079</u>	<u>28,633,933</u>	<u>(298,146)</u>	<u>26,071,761</u>	<u>(10%)</u>
RESOURCES ALLOCATED						
Expenses:						
Salaries and Wages	\$ 1,610,668	2,134,529	2,251,686	117,157	2,332,930	9%
Fringe Benefits	640,461	786,117	334,608	(451,509)	541,064	(31%)
Services/Materials	6,986,529	12,819,867	3,212,430	(9,607,437)	1,523,356	(88%)
Other Operating Expenses	379,806	444,006	437,247	(6,759)	405,387	(9%)
Non-Operating Expenses	2,310	-	-	-	-	0%
Debt Service	133,215	-	3,119	3,119	-	0%
Grant Services	2,387,515	-	9,534,491	9,534,491	9,701,064	0%
Capital Outlay	237,515	-	65,000	65,000	-	0%
<i>Total Expenses</i>	<u>12,378,019</u>	<u>16,184,519</u>	<u>15,838,581</u>	<u>(345,938)</u>	<u>14,503,801</u>	<u>(10%)</u>
Other Financial Uses:						
Transfer to Capital Projects	18,185,836	10,775,497	10,812,219	36,722	9,818,271	(9%)
Transfer to Tax Increment	1,863,580	1,838,883	1,863,483	24,600	1,669,333	(9%)
Transfer to Grants	-	-	-	-	-	-
Transfer to the CRA	-	-	-	-	-	-
Transfer to General Fund	-	-	-	-	-	-
Transfer to Insurance Fund	-	-	-	-	-	-
Contingencies	-	1,200	1,200	-	1,200	0%
Debt Service Reserve	-	17,780	-	(17,780)	-	(100%)
Year End Balance	187,266	114,200	118,451	4,251	79,156	(31%)
<i>Total Other Financial Uses</i>	<u>20,236,682</u>	<u>12,747,560</u>	<u>12,795,353</u>	<u>47,793</u>	<u>11,567,960</u>	<u>(9%)</u>
<i>Total Resources Allocated</i>	<u>\$ 32,614,701</u>	<u>28,932,079</u>	<u>28,633,933</u>	<u>(298,146)</u>	<u>26,071,761</u>	<u>(10%)</u>

\*This schedule includes resources for the Beach Redevelopment Area, the North West Progresso Flagler Heights Redevelopment Area, The CRA Business Improvement District, Housing and Community Development, Sunrise Key and State Housing Initiative Program (SHIP)

\*\*The Intergovernmental and Transfer from General Fund revenues are based upon current tax rates.



**DEBT SERVICE FUNDS**

RESOURCES AVAILABLE	FY 2007/2008 ACTUAL	FY 2008/2009 ORIG. BUDGET	FY 2008/2009 EST. ACTUAL	VARIANCE- INCREASE (DECREASE)	ADOPTED FY 2009/2010 BUDGET	FY 2009/2010 % Change Increase (Decrease)
Revenues:						
Miscellaneous Revenue	\$ 83,366	87,000	24,988	(62,013)	7,600	(91%)
<i>Total Revenues</i>	<u>83,366</u>	<u>87,000</u>	<u>24,988</u>	<u>(62,013)</u>	<u>7,600</u>	<u>(91%)</u>
Other Financial Resources:						
Transfer from General Fund	9,695,004	8,674,402	8,475,360	(199,043)	5,965,366	(31%)
Transfer from Sun State Debt Service	-	-	-	-	80,192	0%
Transfer from Central Services	125,036	34,762	8,933	(25,829)	31,052	(11%)
Bond Proceeds	-	-	-	-	-	0%
Transfer from CRA	1,863,580	1,838,883	1,863,483	24,600	1,669,333	(9%)
Transfer from Debt Subfund	-	-	296,191	296,191	-	0%
Transfer from General CIP	-	-	-	-	-	-
Refunding Bond Proceeds	-	-	15,462,881	15,462,881	-	0%
Reserves	704,237	406,595	731,943	325,348	539,616	33%
<i>Total Other Financial Resources</i>	<u>12,387,857</u>	<u>10,954,642</u>	<u>26,838,791</u>	<u>15,884,149</u>	<u>8,285,559</u>	<u>(24%)</u>
<i>Total Resources Available</i>	<u>\$ 12,471,223</u>	<u>11,041,642</u>	<u>26,863,778</u>	<u>15,822,136</u>	<u>8,293,159</u>	<u>(25%)</u>
RESOURCES ALLOCATED						
Expenses:						
Debt Service	\$ 11,739,280	10,723,889	10,626,779	(97,110)	8,090,359	(25%)
<i>Total Expenses</i>	<u>11,739,280</u>	<u>10,723,889</u>	<u>10,626,779</u>	<u>(97,110)</u>	<u>8,090,359</u>	<u>(25%)</u>
Other Financial Uses:						
Transfer Out	-	-	80,192	80,192	-	0%
Advance Debt Repayment	-	-	15,321,000	15,321,000	-	0%
Reserves	731,943	317,753	835,807	518,054	202,800	(36%)
<i>Total Other Financial Uses</i>	<u>731,943</u>	<u>317,753</u>	<u>16,236,999</u>	<u>15,919,246</u>	<u>202,800</u>	<u>(36%)</u>
<i>Total Resources Allocated</i>	<u>\$ 12,471,223</u>	<u>11,041,642</u>	<u>26,863,778</u>	<u>15,822,136</u>	<u>8,293,159</u>	<u>(25%)</u>



## DEBT SERVICE REQUIREMENTS

The City utilizes a variety of debt instruments based upon the type of project involved and the availability of competitive interest rates. There are no debt limitations in the City Charter or State Statute. The following table compares debt service costs over a three-year period.

	<u>FY 2007/2008</u> <u>Actual</u>	<u>FY 2008/2009</u> <u>Adopted</u>	<u>FY 2008/2009</u> <u>Estimated</u>	<u>FY 2009/2010</u> <u>Adopted</u>
<b><u>Governmental Funds Debt Service</u></b>				
Capital Leases	\$ 314,819	\$ 165,325	\$ 165,325	\$ 95,974 <sup>(1)</sup>
General Obligation Bonds	3,878,311	3,880,091	3,874,805	3,877,086
Florida Intergovernmental Finance Commission (FIFC)	1,156,377	451,500	113,440	- <sup>(2)</sup>
Sunshine State Governmental Financing Commission	1,691,626	861,115	705,688	- <sup>(2)</sup>
Special Obligation Refunding Bond	-	-	767,548	2,205,937 <sup>(2)</sup>
Special Obligation Note	-	-	275,834	471,401
Excise Tax Bonds	3,659,864	3,663,300	3,665,080	-
Tax Increment Revenue Bonds	1,863,580	1,867,883	1,557,105	1,671,733
Subtotal	<u>\$ 12,564,577</u>	<u>\$ 10,889,214</u>	<u>\$ 11,124,825</u>	<u>\$ 8,322,131</u>
<b><u>Enterprise Funds Debt Service</u></b>				
Sanitation Revenue Bonds	\$ 548,284	\$ 555,049	\$ 555,764	\$ 554,668
Water and Sewer Revenue Bonds	15,425,373	23,547,508	21,492,307	21,476,096
State Revolving Fund Loans	4,763,144	6,139,479	6,496,941	6,920,560
Subtotal	<u>\$ 20,736,801</u>	<u>\$ 30,242,036</u>	<u>\$ 28,545,012</u>	<u>\$ 28,951,324</u>
<b><u>Internal Service Funds Debt Service</u></b>				
Capital Leases	\$ 1,026,577	\$ 792,769	\$ 795,084	\$ 1,715,691
Subtotal	<u>\$ 1,026,577</u>	<u>\$ 792,769</u>	<u>\$ 795,084</u>	<u>\$ 1,715,691</u>
<b>TOTAL</b>	<u><u>\$ 34,327,955</u></u>	<u><u>\$ 41,924,019</u></u>	<u><u>\$ 40,464,921</u></u>	<u><u>\$ 38,989,146</u></u>

<sup>(1)</sup>The Capital Leases budgets are included in the Police and Procurement Departments operating budgets.

<sup>(2)</sup>Florida Intergovernmental Finance Commission (FIFC) and Sunshine State Governmental Financing Commission loans were consolidated and refunded on October 29, 2008 with a Special Obligation Refunding Bond.



**CHANGE IN LONG-TERM DEBT OBLIGATIONS FOR  
THE 12 MONTH PERIOD ENDING SEPTEMBER 30, 2009**

DETAIL	Beginning 10/01/2008	Additions	Reductions	Ending 09/30/2009	Due Within One Year
<b>Governmental Activities</b>					
<b>General Obligation Bonds</b>					
2002	\$ 20,435,000	\$ -	\$ (1,965,000)	\$ 18,470,000	\$ 2,025,000
2005	18,870,000	-	(420,000)	18,450,000	430,000
	<u>39,305,000</u>	-	<u>(2,385,000)</u>	36,920,000	2,455,000
<b>Excise Tax Bonds</b>					
1998C	3,520,000	-	(3,520,000)	-	-
	<u>3,520,000</u>	-	<u>(3,520,000)</u>	-	-
<b>Tax Increment Bonds</b>					
2003A	1,950,000	-	(460,000)	1,490,000	475,000
2004A	10,876,000	-	(493,000)	10,383,000	513,000
2004B	4,718,000	-	(239,000)	4,479,000	244,000
	<u>17,544,000</u>	-	<u>(1,192,000)</u>	16,352,000	1,232,000
<b>FIFC Loan Agreement</b>					
2002	9,300,000	-	(9,300,000)	-	-
	<u>9,300,000</u>	-	<u>(9,300,000)</u>	-	-
<b>Sunshine State</b>					
1996	1,500,000	-	(1,500,000)	-	-
1997	955,000	-	(955,000)	-	-
2000	490,000	-	(490,000)	-	-
2003	3,165,000	-	(3,165,000)	-	-
	<u>6,110,000</u>	-	<u>(6,110,000)</u>	-	-
<b>Special Obligation Refunding Bond</b>					
2008A	-	15,462,881	(81,242)	15,381,639	1,410,330
<b>Special Obligation Note</b>					
2008B	-	10,051,200	-	10,051,200	-
<b>Leasing Agreements</b>					
# 6 - Police Vehicles(72)	154,642	-	(154,642)	-	-
# 8 - I-Net Equipment	67,131	-	(67,131)	-	-
#10 - Fire Trucks	1,758,207	-	(411,988)	1,346,219	429,842
#11 - PAVe Vehicles	433,211	-	(138,393)	294,818	144,319
#12 - PAVe Technology	85,282	-	(41,762)	43,520	43,520
#13 - BuySpeed	140,196	-	(44,338)	95,858	46,690
#14 - Fire Trucks	-	7,969,602	-	7,969,602	602,047
	<u>2,638,669</u>	<u>7,969,602</u>	<u>(858,254)</u>	<u>9,750,017</u>	<u>1,266,418</u>
<b>Total Governmental</b>	<b>\$ 78,417,669</b>	<b>\$ 33,483,683</b>	<b>\$ (23,446,496)</b>	<b>\$ 88,454,856</b>	<b>\$ 6,363,748</b>
<b>Business-Type Activities</b>					
<b>Water &amp; Sewer Revenue Bonds</b>					
2003	\$ 79,070,000	\$ -	\$ (2,125,000)	\$ 76,945,000	\$ 2,090,657
2006	97,770,000	-	(1,490,000)	96,280,000	1,555,000
2008	155,000,000	-	(3,030,000)	151,970,000	3,140,000
	<u>331,840,000</u>	-	<u>(6,645,000)</u>	325,195,000	6,785,657
Sanitation Revenue Bonds	3,265,000	-	(395,000)	2,870,000	415,000
<b>State Revolving Fund Loans</b>					
WWG12047439P	8,408,671	-	(349,171)	8,059,500	359,370
WW47439L	19,721,306	3,900	(963,264)	18,761,942	959,360
WW47440S	13,305,410	2,126,051	(901,943)	14,529,518	839,793
WW474410	30,880,775	9,348,246	(1,907,691)	38,321,330	1,955,003
WW474420	-	10,000,000	(540,832)	9,459,168	419,887
	<u>72,316,162</u>	<u>21,478,197</u>	<u>(4,662,901)</u>	<u>89,131,458</u>	<u>4,533,413</u>
<b>Total Business-Type Activities</b>	<b>\$ 407,421,162</b>	<b>\$ 21,478,197</b>	<b>\$ (11,702,901)</b>	<b>\$ 417,196,458</b>	<b>\$ 11,734,070</b>
<b>Total All Activities</b>	<b>\$ 485,838,831</b>	<b>\$ 54,961,880</b>	<b>\$ (35,149,397)</b>	<b>\$ 505,651,314</b>	<b>\$ 18,097,818</b>



**BONDS, NOTES AND LOANS PAYABLE  
AT SEPTEMBER 30, 2009**

<u>Summary</u>	<u>Beginning 10/01/2008</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending 09/30/2009</u>	<u>Due Within One Year</u>
<b>Governmental Activities:</b>					
General Obligation Bonds	\$ 39,305,000	\$ -	\$ (2,385,000)	\$ 36,920,000	\$ 2,455,000
Excise Tax Bonds	3,520,000	-	(3,520,000)	-	-
Tax Increment Bonds	17,544,000	-	(1,192,000)	16,352,000	1,232,000
FIFC Loans	9,300,000	-	(9,300,000)	-	-
Sunshine State Loans	6,110,000	-	(6,110,000)	-	-
Special Obligation Refunding Bond	-	15,462,881	(81,242)	15,381,639	1,410,330
Special Obligation Note	-	10,051,200	-	10,051,200	-
Leasing Agreements	2,638,669	7,969,602	(858,254)	9,750,017	1,266,418
<b>Total Governmental Activities</b>	<u>\$ 78,417,669</u>	<u>\$ 33,483,683</u>	<u>\$ (23,446,496)</u>	<u>\$ 88,454,856</u>	<u>\$ 6,363,748</u>
<b>Business-Type Activities:</b>					
Water and Sewer Revenue Bonds	\$ 331,840,000	\$ -	\$ (6,645,000)	\$ 325,195,000	\$ 6,785,657
Sanitation Bonds	3,265,000	-	(395,000)	2,870,000	415,000
State Revolving Fund Loans	72,316,162	21,478,197	(4,662,901)	89,131,458	4,533,413
<b>Total Business-Type Activities</b>	<u>\$ 407,421,162</u>	<u>\$ 21,478,197</u>	<u>\$ (11,702,901)</u>	<u>\$ 417,196,458</u>	<u>\$ 11,734,070</u>
<b>Total All Activities</b>	<u>\$ 485,838,831</u>	<u>\$ 54,961,880</u>	<u>\$ (35,149,397)</u>	<u>\$ 505,651,314</u>	<u>\$ 18,097,818</u>



**DEBT SERVICE REQUIREMENTS FOR ALL BONDS AND LOANS  
OUTSTANDING AS OF SEPTEMBER 30, 2009**

GOVERNMENTAL ACTIVITIES						
Year Ending September 30	Capital Leases		General Obligation Bonds		Tax Increment Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
	2010	\$ 1,266,418	\$ 547,311	\$ 2,455,000	\$ 1,412,086	\$ 1,232,000
2011	1,314,171	398,777	2,545,000	1,333,306	1,277,000	672,268
2012	1,166,509	340,033	2,630,000	1,249,541	1,382,000	667,598
2013	732,765	290,772	2,725,000	1,160,264	12,461,000	651,692
2014	768,597	254,939	2,820,000	1,064,170	-	-
2015-2019	4,501,557	560,227	10,320,000	3,717,474	-	-
2020-2024	-	-	3,295,000	2,580,606	-	-
2025-2029	-	-	4,030,000	1,846,369	-	-
2030-2034	-	-	4,970,000	912,343	-	-
2035-2039	-	-	1,130,000	49,438	-	-
<b>Total</b>	<b>9,750,017</b>	<b>2,392,059</b>	<b>36,920,000</b>	<b>15,325,597</b>	<b>16,352,000</b>	<b>2,428,291</b>

GOVERNMENTAL ACTIVITIES						
Year Ending September 30	Special Obligation Refunding Bonds		Special Obligation Note		Total Governmental	
	Principal	Interest	Principal	Interest	Principal	Interest
	2010	\$ 1,410,330	\$ 790,607	\$ -	\$ 471,401	\$ 6,363,748
2011	1,482,822	718,116	10,051,200	235,701	16,670,193	3,358,168
2012	1,559,038	641,899	-	-	6,737,547	2,899,071
2013	1,639,173	561,764	-	-	17,557,938	2,664,492
2014	1,166,798	477,511	-	-	4,755,395	1,796,620
2015-2019	6,675,536	1,423,873	-	-	21,497,093	5,701,574
2020-2024	1,447,760	74,415	-	-	4,742,760	2,655,021
2025-2029	-	-	-	-	4,030,000	1,846,369
2030-2034	-	-	-	-	4,970,000	912,343
2035-2039	-	-	-	-	1,130,000	49,438
<b>Total</b>	<b>15,381,457</b>	<b>4,688,185</b>	<b>10,051,200</b>	<b>707,102</b>	<b>88,454,674</b>	<b>25,541,234</b>

BUSINESS TYPE ACTIVITIES								
Year Ending September 30	Water and Sewer Revenue Bonds		Sanitation Bonds		State Revolving Fund Loans		Total Business Type	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
	2010	\$ 6,885,000	\$ 14,596,311	\$ 415,000	\$ 140,423	\$ 4,533,413	\$ 2,387,147	\$ 11,833,413
2011	7,120,000	14,365,405	440,000	119,112	4,602,520	2,233,118	12,162,520	16,717,635
2012	7,365,000	14,120,774	465,000	96,533	4,713,576	2,122,060	12,543,576	16,339,367
2013	7,630,000	13,854,368	490,000	72,558	4,827,351	2,008,284	12,947,351	15,935,210
2014	7,925,000	13,563,618	515,000	47,315	4,943,913	1,891,723	13,383,913	15,502,656
2015-2019	44,795,000	62,787,293	545,000	20,803	26,570,489	7,607,693	71,910,489	70,415,790
2020-2024	55,260,000	52,102,731	-	-	29,944,536	4,233,648	85,204,536	56,336,379
2025-2029	69,805,000	37,524,934	-	-	19,015,629	827,435	88,820,629	38,352,369
2030-2034	88,370,000	18,907,984	-	-	-	-	88,370,000	18,907,984
2035-2039	30,040,000	1,534,588	-	-	-	-	30,040,000	1,534,588
<b>Total</b>	<b>325,195,000</b>	<b>243,358,005</b>	<b>2,870,000</b>	<b>496,745</b>	<b>99,151,427</b>	<b>23,311,108</b>	<b>427,216,427</b>	<b>267,165,858</b>

Year Ending September 30	Total Principal	Total Interest	Total Debt Service
2010	\$ 18,197,161	\$ 20,782,019	\$ 38,979,180
2011	28,832,713	20,075,803	48,908,516
2012	19,281,123	19,238,438	38,519,561
2013	30,505,289	18,599,702	49,104,991
2014	18,139,308	17,299,276	35,438,584
2015-2019	93,407,582	76,117,364	169,524,946
2020-2024	89,947,296	58,991,400	148,938,696
2025-2029	92,850,629	40,198,738	133,049,367
2030-2034	93,340,000	19,820,327	113,160,327
2035-2039	31,170,000	1,584,026	32,754,026
<b>Total</b>	<b>\$ 515,671,101</b>	<b>\$ 292,707,092</b>	<b>\$ 808,378,193</b>



## FUND BALANCE PROJECTION

Ending fund balances are shown for the General Fund and all Other Funds. Enterprise Fund balance is a calculated amount since the accounting is different for proprietary funds versus governmental funds. As shown on the chart below, the General Fund balance was in decline for a few years. The City had not budgeted for adequate reserves in the recent past. This was no more apparent than in FY 2003 when the City projected ending the year with an \$86,000 General Fund unreserved, undesignated balance or approximately 0.034 percent of operating expenditures. As the result of hiring and expenditure freezes, the year actually ended with \$875,000 in unreserved, undesignated fund balance – about 0.3 percent of the General Fund. Through the implementation of strict budget accountability and spending control measures, the fund balance has continued to grow. In FY 2009, the projected fund balance is \$58.0 million; which represents 22.0% of the General Fund expenditures. The City’s proposed budget includes a recommendation to utilize \$10.0 million of the accumulated fund balance to mitigate material losses of revenue as a result of the economic downturn. It is anticipated that by the end of FY 2010, the City will have an available fund balance of \$48.0 million. This represents 18.2% of the General Fund expenditures.

