


MEMORANDUM

TO: Honorable Mayor and City Council Members
FROM: Christine C. Davis, Finance Director 
DATE: September 4, 2008
SUBJECT: Revisions to the Proposed FY 2008-2009 Budget

PURPOSE

The attached sheets will need to be placed in the Proposed Annual Budget document for FY 2008-2009. They represent revisions that have been incorporated to the Proposed Annual Budget for FY 2008-2009 as determined at the Budget Workshop on September 3, 2008.

Please place this memorandum in front of the original budget message.

BACKGROUND

During the budget workshop several items were discussed by Council and staff. Based on Council and staff input several revisions have been incorporated into the budget document.

- 1) Defund the City Manager position for a total reduction of \$196,495 (\$186,495 in Administration and \$10,000 in General Government).
- 2) Added funding to the General Government Department in the amount of \$16,110 to cover insurance costs per the separation agreement for John McCue (this expenditure was funded from the fund balance).
- 3) Reduce several travel and training line items (excluding Police, Fire, and Public Works) for a reduction of \$17,075.

In addition, staff has several recommended changes to the budget document and they are as follows:

- 1) Carry forward the FDOT streetscape project from FY 07-08 to FY 08-09. Increase the Grant Transportation line item by \$160,000 (grant proceeds) and increase the Streetscape line item from \$10,000 to \$170,000, for a net increase of \$160,000 in both revenues and expenditures.
- 2) Increase the Parks Maintenance travel and training line item by \$800 for additional personnel to receive splash pad training.
- 3) Increase the Leisure Service Special Events line item by \$25,000 to enable the City to fund nine City sponsored events (Halloween Block Party, Christmas Parade, Light Up Orange City, Manatee Festival, Music in the Park (a total of 5 events including Mother's Day and Father's day), July 4th, and National Night Out). Last year the funding for some of these functions was included in the Council and General Government budget and those budgets will no longer contain the appropriation.

The Proposed General Fund Annual Budget for FY 2008-2009 was originally submitted totaling \$8,599,205. The recommended revisions to the General Fund Annual Budget result in a net decrease of \$11,660. The total General Fund budget for FY 2008-2009 is \$8,587,545 (both revenues and expenditures have been adjusted to account for a balanced budget). The adopted tentative millage was 4.7513 mills and was estimated to generate \$3,346,000 (98%) and the proposed millage is now 4.48 mills and is estimated to generate \$3,158,230 (98%), which results in a millage reduction of 5.71% per Florida State Law.

**GENERAL FUND REVENUE DETAIL
FISCAL YEAR 08-09**

Account #	Description	ACTUAL FY 06-07	AMENDED FY 07-08	PROJECTED FY 08-09
311.100	Ad Valorem @ 4.48 Mills	\$2,890,155	\$3,035,000	\$3,158,230
311.200	Delinquent Ad Valorem	19,815	16,000	17,500
311.300	Interest Ad Valorem	4,046	2,000	5,000
312.200	Fuel Tax	201,495	195,000	186,000
323.100	Electric Franchise	895,000	920,000	953,000
313.400	Garbage Franchise	202,356	140,000	195,000
314.100	Electric Utility Tax	720,360	715,000	738,000
314.400	Gas Tax	60,830	75,000	75,000
315.100	Communication Services Tax	509,075	542,500	511,000
Sub Total	Taxes	5,503,132	5,640,500	5,838,730

316.000	Local Business Tax	146,295	151,500	157,000
322.100	Building Permits	638,255	500,000	500,000
322.101	Tree Permits	1,704	0	1,500
322.102	Use Permits	3,850	0	3,500
322.200	Sign Permits	24,980	28,500	26,500
Sub Total	Licenses and Permits	815,084	680,000	688,500

334.100	Grants -General Government	113,500	0	0
334.200	Grants- Public Safety	35,435	136,309	0
334.300	Grants - Transportation	0	160,000	160,000
334.400	Grants - Culture	0	80,000	0
335.120	State Revenue Sharing	212,663	233,500	205,000
335.140	Mobile Home License	31,514	33,000	34,250
335.150	Alcohol Beverage License	9,810	8,900	9,200
335.180	State Sales Tax	456,794	465,000	458,000
335.200	Firefighter Supplemental Comp	0	0	1,000
335.410	Gasoline Rebate	9,230	7,000	7,750
338.200	County Occupational License	12,614	11,000	12,500
338.300	County Interlocal Impact Fee	11,818	20,000	22,000
Sub Total	Intergovernmental	893,378	1,154,709	909,700

341.200	Development Review Fees	40,576	30,000	25,000
341.300	Plan Review Fees	99,928	32,500	30,000
341.400	Storm Water Review Fees	12,072	7,500	5,000
342.200	Fire Inspection Fees	37,133	20,000	30,000
342.300	Fire Plan Review Fees	58,942	15,000	15,000
Sub Total	Charges for Services	248,651	105,000	105,000

351.100	Court Fines	106,083	98,000	115,000
351.300	Police Education	7,832	6,700	8,000
351.400	Police Compliance	232	425	400
354.000	Parking Citations	21,164	22,500	22,500
354.100	Alarm Violations	280	250	0
Sub Total	Fines and Forfeitures	135,591	127,875	145,900

**GENERAL FUND REVENUE DETAIL
FISCAL YEAR 08-09**

Account #	Description	ACTUAL FY 06-07	AMENDED FY 07-08	PROJECTED FY 08-09
347.290	Valentine Park	100	0	750
347.400	Special Events	350	1,000	1,000
361.100	Interest Earnings	215,087	150,000	120,000
362.100	Rental of City Property	6,757	6,000	7,000
364.410	Equipment Sales	0	5,000	10,000
364.420	Insurance Proceeds	13,325	0	0
365.500	Recycled Solid Waste	2,249	4,800	5,200
366.900	Donations	270	100	500
366.960	Parks Programs	565	1,000	2,500
366.964	125th Donations	51,650	0	0
369.110	Special Detail Revenue	35,497	47,500	47,500
369.111	Contractual Revenue	74,769	82,500	87,000
369.900	Miscellaneous Revenue	37,701	45,000	40,000
Sub Total	Miscellaneous Revenue	438,320	342,900	321,450
381.100	Interfund Transfer-Excise Tax	0	408,298	0
381.300	Interfund Transfer-OCU	135,000	140,000	150,000
Sub Total	Transfers	135,000	548,298	150,000
Sub Total	Operating Revenue	8,169,156	8,599,282	8,159,280
381.400	Interfund Transfer-Impact Fee	138,686	400,000	0
381.500	Transfer In - Fund Balance	0	0	428,265
381.501	In Progress Prior Year Carry Fwd	0	0	0
383.100	Proceeds / Installment Loans	1,050,000	400,000	0
383.201	Transfer in-Refund DBCC	1,196,597	0	0
Sub Total	Non-Revenue	2,385,283	800,000	428,265
TOTAL NON-RECURRING REVENUE		2,599,193	1,584,607	588,265
TOTAL REOCCURRING REVENUE		\$7,955,246	\$7,814,675	\$7,999,280
GRAND TOTAL		\$10,554,439	\$9,399,282	\$8,587,545

**GENERAL FUND EXPENDITURE DETAIL
FISCAL YEAR 08-09**

CITY COUNCIL

Account #	Description	ACTUAL FY 06-07	AMENDED FY 07-08	PROPOSED FY 08-09	PROJECTED FY 09-10
511.120	Payroll	\$35,814	\$36,000	\$36,000	\$37,800
511.210	FICA	2,221	2,300	2,300	2,415
511.211	Medicare	520	550	550	578
511.220	Pension	5,905	6,000	6,000	6,300
511.240	Workers Compensation	266	445	525	551
Sub Total	Personal Services	44,726	45,295	45,375	47,644
511.310	Professional Services	0	5,000	5,000	5,250
511.400	Travel/Training	9,411	17,460	8,750	9,188
511.410	Telephone	2,153	2,500	2,500	2,625
511.420	Postage	87	100	100	105
511.460	Repairs & Maintenance	173	1,000	1,000	1,050
511.470	Printing	122	440	440	462
511.490	Advertising	542	0	0	0
511.4951	Contingency-special events	6,300	6,300	0	0
511.4952	Contingency-125th Ann. Event	112,091	0	0	0
511.510	Office Supplies	133	200	200	210
511.521	Operating Expenses	10,815	11,850	11,000	11,550
511.540	Dues/Publications	4,117	4,400	4,400	4,620
Sub Total	Operating Expenses	145,944	49,250	33,390	35,060
TOTAL		\$190,670	\$94,545	\$78,765	\$82,703

**GENERAL FUND EXPENDITURE DETAIL
FISCAL YEAR 08-09**

ADMINISTRATION

Account #	Description	ACTUAL FY 06-07	AMENDED FY 07-08	PROPOSED FY 08-09	PROJECTED FY 09-10
512.120	Payroll	\$222,891	\$230,000	\$123,000	\$129,150
512.130	Car Allowance	6,000	6,000	0	0
512.210	FICA	12,877	14,900	8,050	8,453
512.211	Medicare	3,226	3,500	1,890	1,985
512.220	Pension	39,564	30,300	15,650	16,433
512.230	Health Insurance	31,739	38,600	22,500	23,625
512.231	Dental Insurance	2,343	2,650	1,150	1,208
512.233	Life Insurance	993	1,100	400	420
512.234	Disability Insurance	1,230	1,900	840	882
512.240	Workers Compensation	1,368	2,285	900	945
Sub Total	Personal Services	322,231	331,235	174,380	183,099
512.310	Professional Services	0	1,000	1,000	1,050
512.400	Travel/Training	15,569	19,650	6,000	6,300
512.410	Telephone	5,390	3,150	2,600	2,730
512.420	Postage	485	700	750	788
512.460	Repairs & Maintenance	0	550	580	609
512.470	Printing	469	100	600	630
512.490	Advertising	1,050	2,325	2,450	2,573
512.491	Other Current Charges	28,306	31,500	29,000	30,450
512.492	Special Events	4,985	10,000	10,500	11,025
512.510	Office Supplies	1,229	2,300	1,800	1,890
512.521	Operating Expenses	8,651	12,000	8,600	9,030
512.540	Dues/Publications	1,515	3,000	2,000	2,100
Sub Total	Operating Expenses	67,649	86,275	65,880	69,174
TOTAL		\$389,880	\$417,510	\$240,260	\$252,273

**GENERAL FUND EXPENDITURE DETAIL
FISCAL YEAR 08-09**

CITY CLERK

Account #	Description	ACTUAL FY 06-07	AMENDED FY 07-08	PROPOSED FY 08-09	PROJECTED FY 09-10
513.512.120	Payroll	\$105,652	\$108,000	\$113,575	\$119,254
513.512.140	Overtime	57	500	500	525
513.512.210	FICA	6,470	7,100	7,150	7,508
513.512.211	Medicare	1,112	1,675	1,750	1,838
513.512.220	Pension	11,211	13,250	13,700	14,385
513.512.230	Health Insurance	13,037	19,575	21,325	22,391
513.512.231	Dental Insurance	1,012	1,150	1,175	1,234
513.512.233	Life Insurance	343	550	425	446
513.512.234	Disability Insurance	735	1,100	1,100	1,155
513.512.240	Workers Compensation	679	1,135	1,325	1,391
Sub Total	Personal Services	140,308	154,035	162,025	170,126
513.512.340	Elections	300	12,000	12,000	12,600
513.512.400	Travel/Training	2,801	3,550	2,500	2,625
513.512.410	Telephone	0	100	100	105
513.512.420	Postage	2,301	2,000	2,000	2,100
513.512.460	Repairs & Maintenance	2,218	3,425	3,500	3,675
513.512.470	Printing	1,177	1,950	1,950	2,048
513.512.490	Legal Advertising	11,678	17,700	11,000	11,550
513.512.510	Office Supplies	2,389	2,500	2,500	2,625
513.512.521	Operating Expenses	224	900	900	945
513.512.522	Service Charges	925	1,950	1,950	2,048
513.512.523	Computer Software	0	950	950	998
513.512.540	Dues/Publications	603	850	850	893
513.512.541	Codification	3,790	7,000	7,000	7,350
Sub total	Operating Expenses	28,406	54,875	47,200	49,560
TOTAL		\$168,714	\$208,910	\$209,225	\$219,686

**GENERAL FUND EXPENDITURE DETAIL
FISCAL YEAR 08-09**

FINANCE DEPARTMENT

Account #	Description	ACTUAL FY 06-07	AMENDED FY 07-08	PROPOSED FY 08-09	PROJECTED FY 09-10
513.120	Payroll	\$121,336	\$139,000	\$139,000	\$145,950
513.130	Temporary Part Time	13,813	14,700	14,850	15,593
513.140	Overtime	278	500	500	525
513.210	FICA	7,748	9,700	10,100	10,605
513.211	Medicare	1,812	2,400	2,500	2,625
513.220	Pension	15,116	15,600	15,725	16,511
513.230	Health Insurance	16,569	22,825	25,000	26,250
513.231	Dental Insurance	463	1,550	1,575	1,654
513.233	Life Insurance	262	575	550	578
513.234	Disability Insurance	642	1,250	1,250	1,313
513.240	Workers Compensation	781	1,305	1,525	1,601
Sub Total	Personal Services	178,820	209,405	212,575	223,204
513.310	Professional Services	9,684	9,000	9,000	9,450
513.320	Auditing	13,750	25,000	28,500	29,925
513.322	Accounting Services	1,629	3,000	3,000	3,150
513.400	Travel/Training	9,449	6,750	4,000	4,200
513.410	Telephone	1,516	1,900	1,900	1,995
513.420	Postage	1,594	1,500	1,650	1,733
513.440	Rentals and Leases	1,776	2,000	2,250	2,363
513.460	Repairs & Maintenance	232	750	750	788
513.470	Printing	1,735	2,000	2,000	2,100
513.490	Other Current Charges	312	1,200	1,200	1,260
513.510	Office Supplies	1,409	2,250	2,500	2,625
513.521	Operating Expense	2,714	4,750	5,000	5,250
513.522	Service Charge	1,251	4,500	4,500	4,725
513.523	Software	2,858	6,500	7,500	7,875
513.540	Dues/Publications	525	650	800	840
Sub Total	Operating Expenses	50,434	71,750	74,550	78,278
TOTAL		\$229,254	\$281,155	\$287,125	\$301,481

**GENERAL FUND EXPENDITURE DETAIL
FISCAL YEAR 08-09**

DEVELOPMENT SERVICES - PLANNING & ZONING

Account #	Description	ACTUAL FY 06-07	AMENDED FY 07-08	PROPOSED FY 08-09	PROJECTED FY 09-10
515.120	Payroll	\$260,201	\$310,000	\$302,500	\$317,625
515.210	FICA	15,942	20,250	19,050	20,003
515.211	Medicare	3,728	4,750	4,500	4,725
515.220	Pension	26,668	30,000	28,850	30,293
515.230	Health Insurance	28,246	45,650	35,600	37,380
515.231	Dental Insurance	1,880	2,300	2,125	2,231
515.233	Life Insurance	727	1,175	600	630
515.234	Disability Insurance	1,541	1,850	1,475	1,549
515.240	Workers Compensation	1,780	2,975	3,050	3,203
Sub Total	Personal Services	340,713	418,950	397,750	417,638
515.310	Engineering Services	18,158	35,000	35,000	36,750
515.311	Professional Services	0	0	50,000	52,500
515.400	Travel/Training	2,416	5,000	2,500	2,625
515.410	Telephone	834	1,900	1,900	1,995
515.420	Postage	902	1,600	1,600	1,680
515.460	Repairs & Maintenance	1,375	3,200	4,800	5,040
515.470	Printing	289	1,600	1,600	1,680
515.490	Legal Advertising	4,202	12,500	12,500	13,125
515.510	Office Supplies	2,268	4,000	4,000	4,200
515.521	Operating Expenses	3,428	2,500	2,500	2,625
515.523	Computer Software	440	1,000	1,000	1,050
515.540	Dues/Publications	177	1,250	1,250	1,313
Sub Total	Operating Expenses	34,489	69,550	118,650	124,583
TOTAL		\$375,202	\$488,500	\$516,400	\$542,220

**GENERAL FUND EXPENDITURE DETAIL
FISCAL YEAR 08-09**

GENERAL GOVERNMENT

Account #	Description	ACTUAL FY 06-07	AMENDED FY 07-08	PROPOSED FY 08-09	PROJECTED FY 09-10
519.120	Salary	\$66,108	\$60,000	\$62,100	\$65,205
519.121	Salary Adjustments	0	185,000	180,000	189,000
519.210	FICA	3,971	3,850	3,925	4,121
519.211	Medicare	929	900	925	971
519.220	Pension	3,423	4,000	4,000	4,200
519.230	Health Insurance	5,215	6,525	7,125	7,481
519.231	Dental Insurance	347	400	400	420
519.233	Life Insurance	110	165	175	184
519.234	Disability Insurance	272	330	330	347
519.235	AD&D Statutory Coverage	110	0	0	0
519.240	Workers Compensation	2,075	1,100	2,200	2,310
Sub Total	Personal Services	82,560	262,270	261,180	274,239
519.311	Attorney Fees	154,936	195,000	205,000	215,250
519.314	Engineer-Stormwater	0	11,000	11,550	12,128
519.315	Professional Services	56,299	55,000	57,750	60,638
519.318	Legal -GEL	43,987	26,000	27,300	28,665
519.319	Engineering-GEL	11,676	15,000	15,750	16,538
519.340	Contractual Services	7,407	8,000	8,400	8,820
519.410	Telephone	33,755	63,900	67,095	70,450
519.451	Property Insurance	45,136	40,000	45,000	47,250
519.452	Liability Insurance	99,277	107,500	110,000	115,500
519.460	Repairs and Maintenance	60	2,000	2,100	2,205
519.470	Printing	63	250	275	289
519.482	Newsletter	14,440	12,200	20,000	21,000
519.486	Citizens Academy	0	2,500	2,625	2,756
519.490	Other Current Charges	8,621	6,200	25,160	26,418
519.495	Contingency	0	60,757	0	0
519.521	Operating Supplies	4,136	3,550	3,725	3,911
Sub Total	Operating Expenses	479,793	608,857	601,730	631,817
519.820	Contributions	1,064,555	800,000	0	0
519.821	Contributions-Other	13,000	5,000	0	0
Sub Total	Capital Outlay	1,077,555	805,000	0	0
TOTAL		\$1,639,908	\$1,676,127	\$862,910	\$906,056

**GENERAL FUND EXPENDITURE DETAIL
FISCAL YEAR 08-09**

FACILITIES MAINTENANCE

Account #	Description	ACTUAL FY 06-07	AMENDED FY 07-08	PROPOSED FY 08-09	PROJECTED FY 09-10
541.542.431	Electric Expense	119,292	211,500	200,000	210,000
541.542.432	Water Expense	16,362	16,000	13,500	14,175
541.542.460	Repair & Maintenance	41,993	42,000	43,250	45,413
541.542.492	Trash Disposal	1,943	3,000	3,500	3,675
541.542.521	Operating Expenses	1,602	1,500	1,550	1,628
541.542.522	Gas & Oil	171,931	200,000	295,000	309,750
541.542.523	Cleaning Supplies	9,474	6,800	7,200	7,560
541.542.526	Streetscape Maintenance	32,966	170,000	170,000	178,500
Sub Total	Operating Expenses	395,563	650,800	734,000	770,700

TOTAL		\$395,563	\$650,800	\$734,000	\$770,700
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**GENERAL FUND EXPENDITURE DETAIL
FISCAL YEAR 08-09**

PARKS MAINTENANCE

Account #	Description	ACTUAL FY 06-07	AMENDED FY 07-08	PROPOSED FY 08-09	PROJECTED FY 09-10
572.120	Payroll	\$63,622	\$76,000	\$80,000	\$84,000
572.140	Overtime	3,550	3,450	3,500	3,675
572.210	FICA	4,351	5,050	5,200	5,460
572.211	Medicare	1,018	1,200	1,275	1,339
572.220	Pension	8,633	9,250	9,375	9,844
572.230	Health Insurance	13,906	19,575	21,500	22,575
572.231	Dental Insurance	839	1,175	1,250	1,313
572.233	Life Insurance	220	250	400	420
572.234	Disability Insurance	538	900	900	945
572.240	Workers Compensation	6,831	8,000	9,600	10,080
Sub Total	Personal Services	103,508	124,850	133,000	139,650
572.343	Radio Maintenance Contracted	0	125	0	0
572.400	Travel/Training	590	800	1,600	1,680
572.410	Telephone	1,476	1,200	1,500	1,575
572.420	Postage	124	0	0	0
572.460	Repair & Maintenance	7,378	8,000	13,750	14,438
572.470	Printing	110	0	0	0
572.510	Office Supplies	29	100	200	210
572.521	Operating Expenses	8,600	7,500	7,750	8,138
572.523	Uniforms	317	1,100	1,200	1,260
Sub Total	Operating Expenses	18,624	18,825	26,000	27,300
TOTAL		\$122,132	\$143,675	\$159,000	\$166,950

**GENERAL FUND EXPENDITURE DETAIL
FISCAL YEAR 08-09**

LEISURE SERVICES

Account #	Description	ACTUAL FY 06-07	AMENDED FY 07-08	PROPOSED FY 08-09	PROJECTED FY 09-10
572.573.120	Payroll	\$30,616	\$40,095	\$41,075	\$43,129
572.573.210	FICA	1,599	2,700	2,750	2,888
572.573.211	Medicare	374	625	635	667
572.573.220	Pension	2,993	4,175	4,200	4,410
572.573.230	Health Insurance	3,476	6,525	7,150	7,508
572.573.231	Dental Insurance	231	400	450	473
572.573.233	Life Insurance	116	100	135	142
572.573.234	Disability Insurance	285	300	300	315
572.573.240	Workers Compensation	209	350	425	446
Sub Total	Personal Services	39,899	55,270	57,120	59,976
572.573.341	Temporary Services	2,700	15,000	5,000	5,250
572.573.344	Contractual Service	15,789	20,000	20,000	21,000
572.573.400	Travel/Training	1,416	3,000	775	814
572.573.410	Telephone	764	1,500	825	866
572.573.420	Postage	0	1,700	1,700	1,785
572.573.460	Repair & Maintenance	428	0	0	0
572.573.470	Printing	1,397	2,300	2,375	2,494
572.573.490	Advertisement	0	300	300	315
572.573.491	Special Events	6,280	5,000	30,200	31,710
572.573.492	Other Current Charges	6,014	7,000	7,200	7,560
572.573.510	Office Supplies	445	550	575	604
572.573.521	Operating Expenses	7,013	3,500	3,600	3,780
572.573.523	Uniforms	266	250	275	289
572.573.540	Dues/Publications	20	400	400	420
Sub Total	Operating Expenses	42,532	60,500	73,225	76,886
TOTAL		\$82,431	\$115,770	\$130,345	\$136,862

**GENERAL FUND EXPENDITURE DETAIL
FISCAL YEAR 08-09**

Account #	Description	ACTUAL FY 06-07	AMENDED FY 07-08	PROPOSED FY 08-09	PROJECTED FY 09-10
TOTAL	Personal Expenditures	\$4,394,470	\$5,165,918	\$5,256,140	\$5,518,947

Account #	Description	ACTUAL FY 06-07	AMENDED FY 07-08	PROPOSED FY 08-09	PROJECTED FY 09-10
TOTAL	Operating Expenditures	\$2,401,409	\$2,795,455	\$2,874,030	\$3,017,732

Account #	Description	ACTUAL FY 06-07	AMENDED FY 07-08	PROPOSED FY 08-09	PROJECTED FY 09-10
TOTAL	Capital Outlay	\$1,080,296	\$805,000	\$0	\$0

GENERAL FUND OPERATING		\$7,876,175	\$8,766,373	\$8,130,170	\$8,536,679
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TRANSFERS	ACTUAL FY 06-07	AMENDED FY 07-08	PROPOSED FY 08-09	PROJECTED FY 09-10
Transfer to Capital Improvement Fund - GF	2,580,770	507,909	412,375	450,000
Transfer to Capital Improvement Fund - Grant	-	80,000	-	-

	ACTUAL FY 06-07	AMENDED FY 07-08	PROPOSED FY 08-09	PROJECTED FY 09-10
Transfer to Solid Waste Assessment Fund	-	45,000	45,000	45,000

GRAND TOTAL	\$10,456,945	\$9,399,282	\$8,587,545	\$9,031,679
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