

LEGISLATIVE

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FY2013-14 Proposed Budget in Brief

City of Gainesville, Florida



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July 1, 2012

Honorable Mayor and City Commissioners:

On behalf of all General Government employees I respectfully submit the FY13 & FY14 budget message. The total General Government budgets for FY13 & FY14 are \$277,825,334 and \$292,050,836. The total General Fund budgets for FY13 & FY14 are \$105,139,498 and \$108,225,239, respectively.

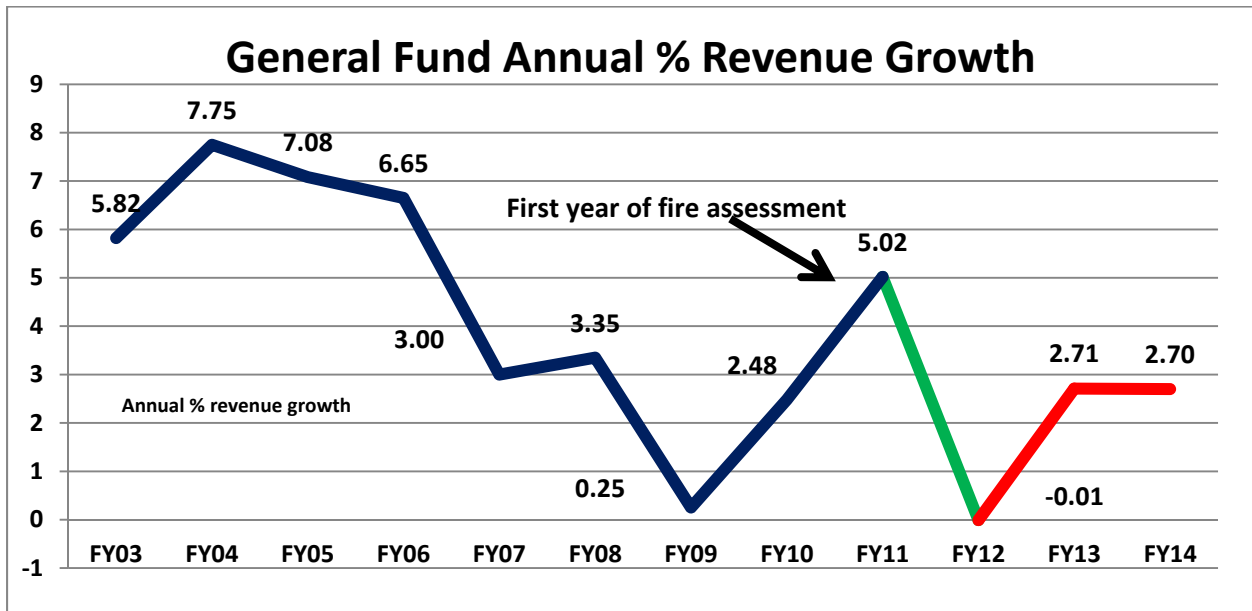
The past five years have represented a period of transition for our organization. General Fund revenue growth declined significantly, requiring difficult financial decisions on the part of the City Commission. Budgetary control measures were implemented to align spending with this diminished revenue profile, and the fiscal prudence demonstrated through a combination of budget decrements and expenditure controls allowed the City to preserve and protect General Fund reserves during these extraordinarily trying financial times.

Despite the effectiveness of the fiscal measures taken to date, as will be detailed in the pages to follow the City continues to face financial challenges in the years to come. General Fund revenues are not anticipated to return to the growth rates enjoyed from 2002 through 2007. Expenditure pressure exists from rising pension costs, anticipated increases in utility and fuel expense, and the expiration of grants which previously funded certain public safety positions, resulting in the reversion of the funding burden for these positions to the General Fund. These factors have contributed to, before any recommended budget adjustments, budget deficits for both FY13 and FY14.

My recommendations for balancing the FY13 and FY14 budgets are outlined in this message. I am confident that these recommendations are in concert with the strategic initiatives adopted by the City Commission, and will provide us the best opportunity to meet the fiscal challenges that lay ahead while continuing to provide the service delivery levels expected by our citizenry.

EXECUTIVE SUMMARY

The predominant factor in the General Fund financial picture in recent years has been the dramatic reduction in the pace of revenue growth beginning in FY07. General Fund revenues have traditionally been poorly diversified, with four revenue sources accounting for approximately 70% -75% of total income. A combination of legislative actions and economic conditions have resulted in a distinct slowing in the average growth of these revenues over the past five years and staff does not envision a return to the higher growth rates of the early 2000's.



The implementation of the Fire Assessment in FY11, which generated approximately \$4.96M in revenue, is the first significant initiative to diversify revenue and broaden the base of those who pay for delivery of City services. Even after the addition of the fire assessment, the profile of General Fund revenue growth over the past decade was:

Average Annual General Fund Revenue Growth	
FY02 - FY06	6.04%
FY07 - FY11	2.82%

If you control for the Fire Assessment, FY11 revenues decreased from FY10 by \$15,928. The average annual growth rate over FY07 – FY11 without the Fire Assessment would be 1.81%.

In order to deal with this altered revenue paradigm, management initiated strict expenditure controls to preserve the General Fund’s financial health. The success of these efforts to change the culture regarding expenditure of public dollars is borne out in the actual General Fund expenditure figures of the past several years. Average actual annual expenditure growth over the five year period FY07 – FY11 was just 1.96%, a 70% reduction from the average growth between FY02 and FY06. Personal services expenditures declined on an absolute basis between FY09 and FY10 and again between FY10 and FY11. Controlling for the \$1.4M increase in pension contributions, salary and fringe expense declined by almost \$2M between FY10 and FY11. In fact, controlling for pension contributions, salary and fringe expense in FY11 was at its lowest absolute level since FY07.

However, the City continues to face expenditure pressures on several fronts. One of the principal areas of concern is rising pension costs.

CITY CONTRIBUTIONS TO DEFINED BENEFIT PLANS @ 8.5% INVESTMENT RETURN ASSUMPTION						
		General Plan		Consolidated Plan		Total \$
		Rate	\$	Rate	\$	
Actual	FY06	3.51%	2,489,336	7.00%	1,555,941	4,045,277
	FY07	3.51%	2,648,008	6.13%	1,401,953	4,049,961
	FY08	4.00%	3,173,929	5.85%	1,415,225	4,589,154
	FY09	3.97%	3,279,364	5.15%	1,322,191	4,601,555
	FY10	5.48%	4,431,480	6.10%	1,606,360	6,037,840
	FY11	11.14%	8,827,651	9.10%	2,299,444	11,127,095
Projected	FY12	10.82%	10,034,605	11.77%	2,865,000	12,899,605
	FY13	13.39%	10,985,027	14.19%	3,709,168	14,694,196
	FY14	15.10%	12,945,350	15.90%	4,322,396	17,267,747
	FY15	15.98%	14,316,271	16.30%	4,608,381	18,924,653
	FY16	16.29%	15,250,726	17.00%	4,998,539	20,249,265
	FY17	16.70%	16,338,125	17.60%	5,381,956	21,720,081

As the table above demonstrates, total City contributions to our defined benefit pension plans have more than tripled between FY06 and FY12. In the absence of pension reform, projections indicate that these annual costs will increase by almost \$9 million by the end of our current planning horizon in FY17.

In addition, staff is anticipating increases in our utility and fuel expense over the course of the next two years. Also, grants which currently fund 20 public safety positions will expire prior to the end of the two-year budget period, adding almost \$1.3 million to General Fund public safety personal services expense.

The result of these and other issues are projected baseline General Fund budget deficits for FY13 and FY14 as follows:

GENERAL FUND BASELINE		
	FY13	FY14
Utility transfer	36,666,551	38,101,425
Property tax	21,219,158	21,006,967
Utility tax	11,102,743	11,386,437
Charges for services	7,775,771	8,258,799
Half cent sales tax	6,227,000	6,448,183
State revenue sharing	2,671,479	2,766,370
Communciations services tax	5,100,899	5,162,109
Fire Assessment	5,055,078	5,135,201
Other revenues	8,122,802	8,773,713
Total revenues	103,941,481	107,039,204
Personal services	62,746,468	65,646,795
Operating expenses	26,947,305	28,338,796
Debt service	10,245,669	11,430,494
Non-operating, transfers & capital	5,036,178	4,611,555
Total expenditures	104,975,620	110,027,640
Baseline deficit	(1,034,139)	(2,988,436)

In order to deal with the General Fund’s fiscal challenges in recent years, a number of measures were taken to curb expenditure patterns to fit within our reduced revenue streams. Among those measures were position and operating expense decrements, reorganizations, a hiring freeze, a travel freeze, and early separation incentive programs. These measures resulted in:

- \$9.5 million in departmental decrements since FY07
- \$5.6 million in City-wide cuts and organizational efficiencies
- 81 full-time equivalent position reductions

With the passage of time and the ability to evaluate the impact of these measures, certain aspects of the cuts made over the past five years have proven to reduce service delivery to less than acceptable levels. Therefore I am recommending as part of the FY13 and FY14 budget that the following previously eliminated positions be re-instituted:

- Economic Development Director – This position will head a new Innovation & Economic Development Department. The Economic Development Director is a key position for coordinating all economic development activities and plays a central role in formulating and implementing economic development initiatives. This individual will also act as the City’s liaison with Innovation Square, the Power District, GTEC and the Council for Economic Outreach. As part of this initiative, in addition to the personal services and operating expenses required to run this department, \$100,000 will be appropriated as one-time funding in FY13 to provide funding to address structural issues with the GTEC building.

- Police Service Technicians (PST) – These positions leverage the staffing levels at GPD by handling many issues that would otherwise require the time and attention of patrol officers. I am recommending the addition of one PST in FY13 and an additional PST in FY14.
- Traffic Signs & Marking Technician – This position, together with additional operating expenses, will allow us to meet federal regulatory requirements related to upgrading the reflectivity of traffic signs.
- Paralegal – Re-instituting this position will allow the Legal Department to keep up with a continually increasing workload.

In addition I am recommending as part of the upcoming budget the following increments:

- Professional services costs associated with performing a slum and blight study for the Stephen Foster area.
- Funding to continue the FY12 pilot Homeless Respite Program through FY13.

The addition of these increments will increase the FY13 and FY14 deficits as follows:

GENERAL FUND		
	FY13 Proposed	FY14 Plan
Baseline deficit	(1,034,139)	(2,988,436)
Recommended increments	(842,682)	(391,485)
Adjusted deficit	(1,876,821)	(3,379,921)

As always, I will be presenting a balanced budget for the City Commission’s consideration. In order to balance the FY13 and FY14 budgets, I am recommending the following adjustments:

- Adjusting the millage rate upwards to a point below the rolled back rate, from 4.2544 to 4.4946. As this proposed millage rate is below the rolled back rate, this constitutes a tax decrease.
- In FY14, suspending the \$425,000 deposit to the Greenspace Acquisition Fund for sensitive land acquisition.
- Eliminating operating expense CPI adjustments. General Fund departments have not been provided CPI related increases to their operating expenses in over five years. Within the baseline budgets developed for FY13 and FY14, modest CPI increases had been included. As part of my recommendations for balancing the budget I am proposing removing those increases.
- Adjusting vacancy rates to more closely conform to historical vacancy levels.
- Instituting pension reform. Management is currently bargaining with all of our unions to implement changes to the existing pension benefit structures.

GENERAL FUND		
	FY13 Proposed	FY14 Plan
Baseline deficit	(1,034,139)	(2,988,436)
Recommended increments	(842,682)	(391,485)
Adjusted deficit	(1,876,821)	(3,379,921)
Balancing options	1,876,821	3,379,921
Net Deficit	-	-

Acceptance of these proposals will result in balanced budgets for FY13 and FY14.

STRATEGIC GOALS

The City Commission establishes goals that serve as a guideline for resource allocation for the construction of the City budget.

Following are the strategic goals which the City Commission identified:

- Public Safety – Maintain a safe and health community in which to live.
- Economic Development and Redevelopment - Foster economic development and encourage redevelopment.
- Human Capital – Assist every person to reach their true potential.
- Effective Governance – Continue to increase the effectiveness of local government and maintain a strong fiscal condition.
- Infrastructure and Transportation – Invest in community infrastructure and continue to enhance the transportation network and systems.
- Neighborhoods – Improve the quality of life in our neighborhoods for the benefit of all residents.
- Environment and Energy – Protect and sustain our natural environment and address future energy needs.

FUND ACCOUNTING AND BUDGETING

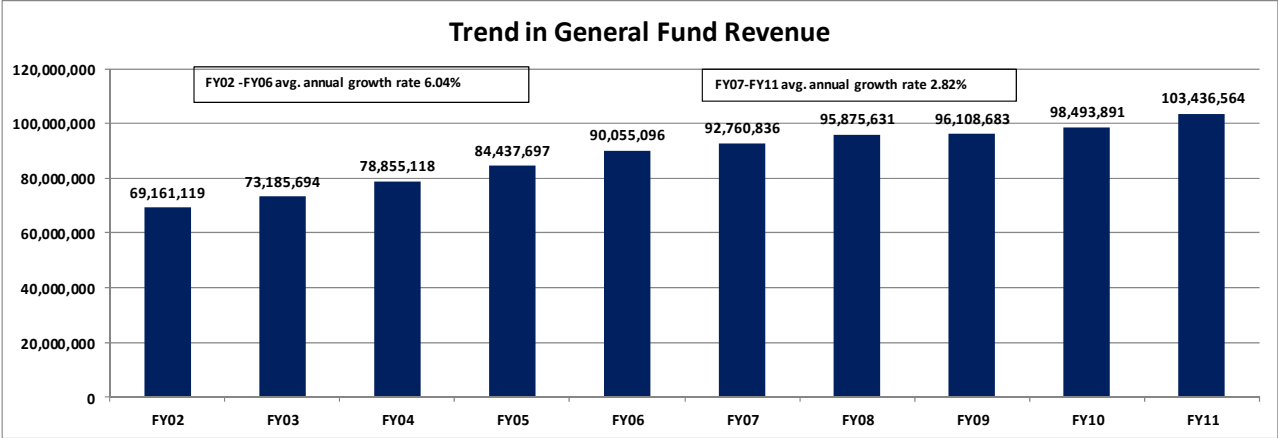
The governmental financial reporting model is based on the concept of fund accounting. A fund is defined as a separate fiscal and accounting entity, segregated for the purpose of performing specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. Governments must comply with significant legal restrictions on the use of public resources, and the use of separate funds allows public officials to monitor and demonstrate compliance with these restrictions.

Following are the financial highlights of the FY13 and FY14 Financial and Operating Plan, focusing on the City’s General Fund and Enterprise Funds. The majority of the narrative and schedules pertain to the General Fund, which is the chief operating fund, and is used to account for all activities except those required to be accounted for in a separate fund. In the “Other Funds” section there is a review of each of the City’s enterprise funds, which are used to account for activities where a fee is charged with the intent to fully recover the cost of providing the service.

GENERAL FUND

REVENUES

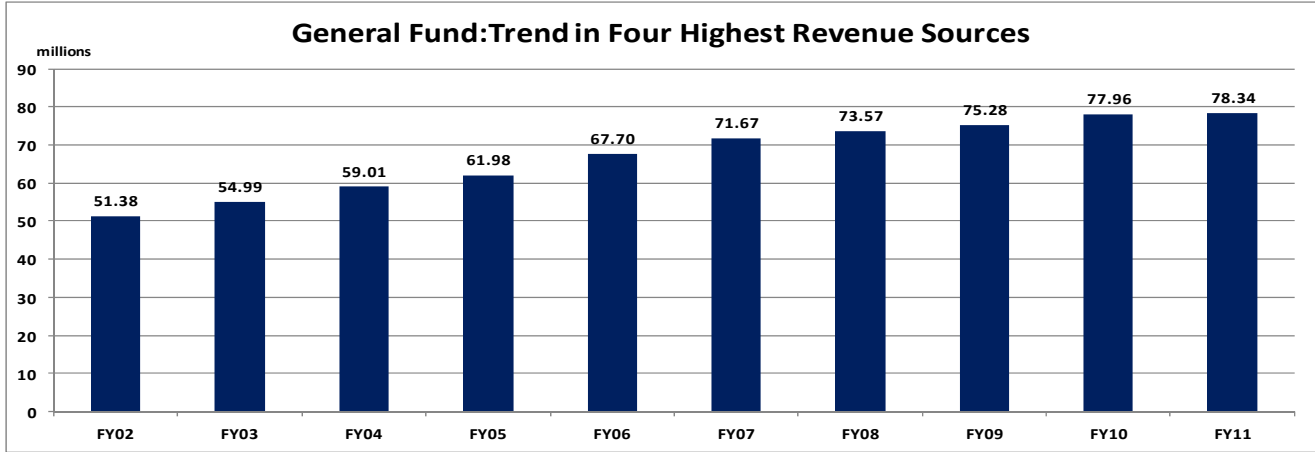
General Fund revenue growth has slowed considerably over the second half of the past decade. As the graph below demonstrates, average annual revenue growth from FY07 through FY11 was a little less than half the rate experienced over the previous five year period.



Controlling for the Fire Assessment levied for the first time in FY11, actual gross revenues decreased by \$15,928 between FY10 and FY11, and the five year average annual growth rate was 1.81%.

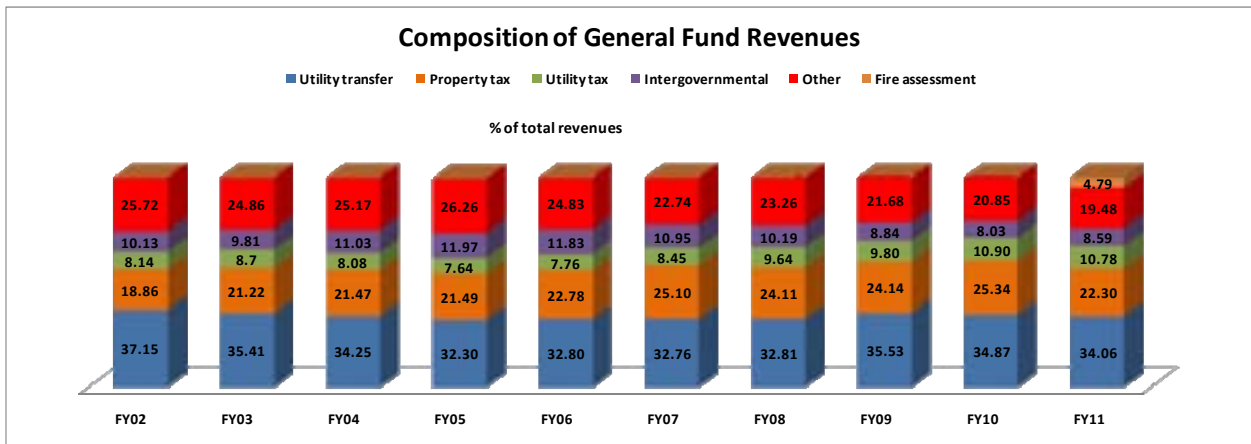
Four revenue sources have traditionally made up approximately 70% - 75% of total General Fund revenues:

- Utility transfer
- Property tax
- Utility tax
- Intergovernmental revenues (half cent sales tax and state revenue sharing)



As the preceding chart demonstrates, the combined growth in these significant revenue sources has slowed considerably over the past five years. The average annual growth in these revenues has declined from just over 5% from FY02-FY06 to under 3% from FY07-FY11.

The composition of General Fund revenues has remained largely unchanged over the past ten years.



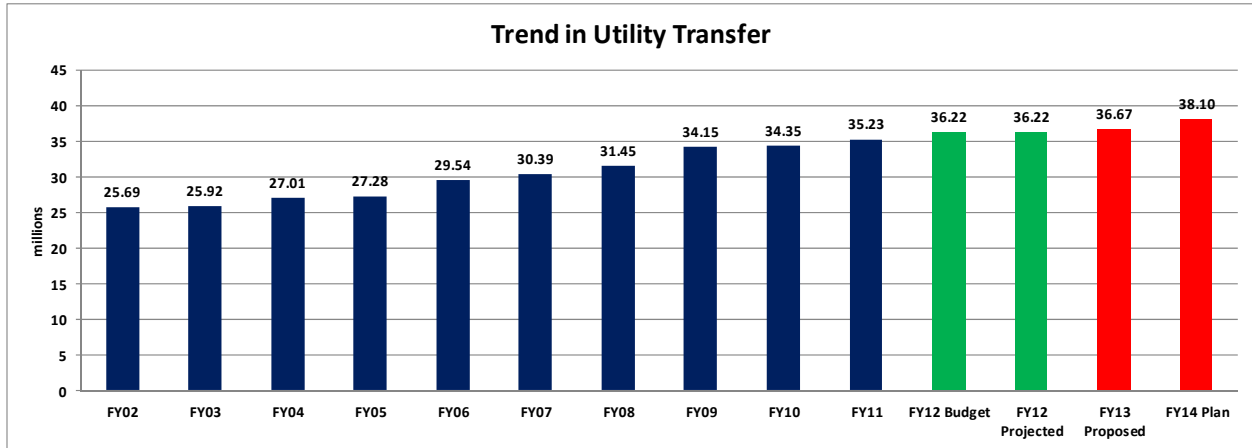
This lack of revenue diversity was addressed in a material manner for the first time in recent history in FY11 through the passing of the Fire Assessment, which generates approximately \$5 million in revenue for the General Fund to partially offset the cost of providing fire suppression services.

The primary issue facing the General Fund is that significant increases to the growth rates for these four primary revenue sources are not foreseen within the upcoming FY13 & FY14 budget period. This flattening in the growth rate of these revenues is playing a principal role in the General Fund’s revenue picture for this budget process.

Following is a detailed analysis of the past ten year trends in major General Fund revenue sources and the outlook for these revenues for FY13 and FY14.

Utility Transfer

The Utility Transfer is the General Fund’s single largest revenue source, comprising approximately 35% of total revenues. The ten year trend in this revenue is detailed below.



As the graph indicates, the average annual growth over the past ten years has been 3.81%. Prior to FY11, the transfer formula was predicated on a percentage of gross revenue basis for the Water, Wastewater, Gas and GRUCom systems. The Electric System component of the transfer grew by a flat 3% as long as there was positive growth in the three year rolling average of retail kilowatt hours delivered.

In recent years, the growth in this revenue has been adversely impacted by a combination of the effectiveness of GRU’s demand-side management efforts, the downturn in the economy, and consumption sensitivity to price. As a result, GRU and General Government staff negotiated a four year term of fixed dollar transfer amounts, approved by the City Commission, which covers the period FY11 – FY14. While the growth rate in this fixed series of transfers is lower than the growth in this revenue source in recent years, the agreement provides:

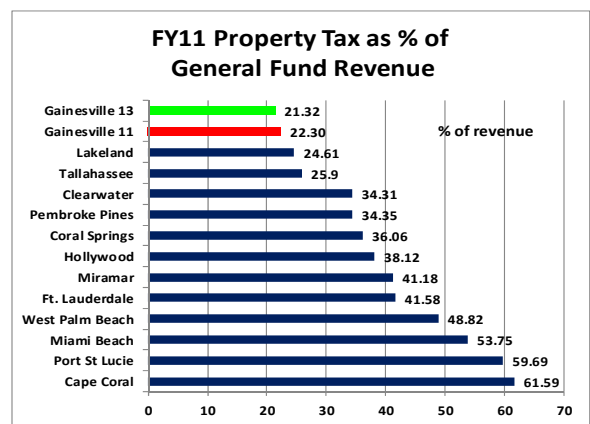
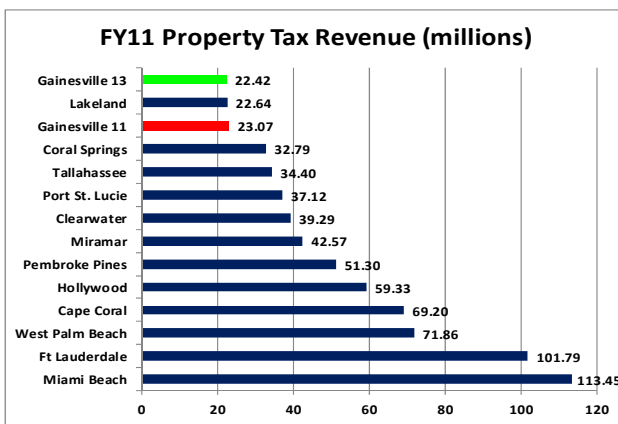
- Budgetary certainty to both General Government and GRU during difficult financial times,
- Some level of guaranteed growth in General Government’s largest revenue source, and
- Flexibility to GRU to deliver the transfer dollars from whichever systems are in the best financial position to provide them at the time.

Based on this fixed agreement, the FY13 and FY14 levels for the Utility Transfer are primarily known quantities.

Property Tax

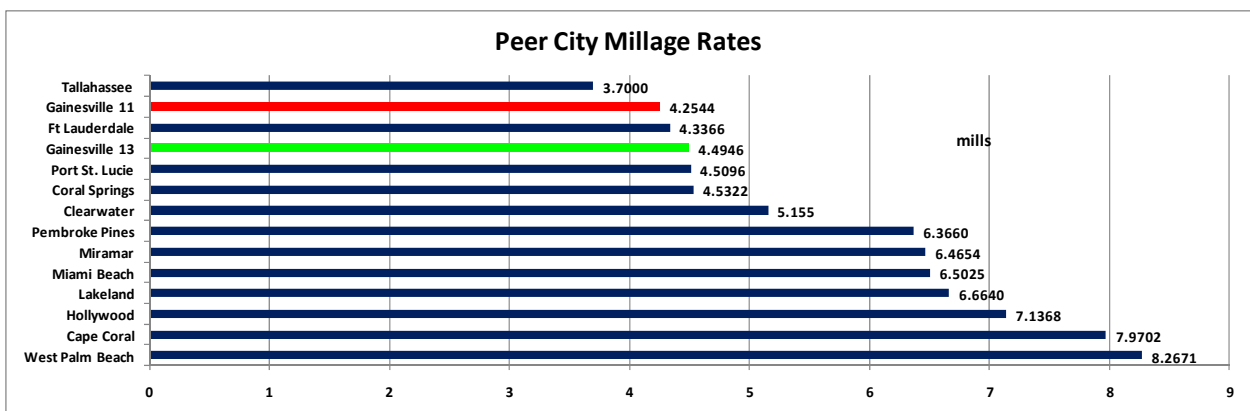
Property tax has traditionally provided a consistent source of revenue and has been a staple of Florida municipalities' revenue composition. Both the volume and the stability of this revenue source have been affected by legislative action and the economic downturn in recent years, converting this into a much less predictable component of local government revenue.

In Gainesville, over the last decade, property tax has supplied between 19% and 26% of total General Fund revenue. Gainesville's 2011 property tax revenue was second lowest among our peer cities and the percentage of General Fund revenue derived from property tax of 22.30% was below all of our peers.

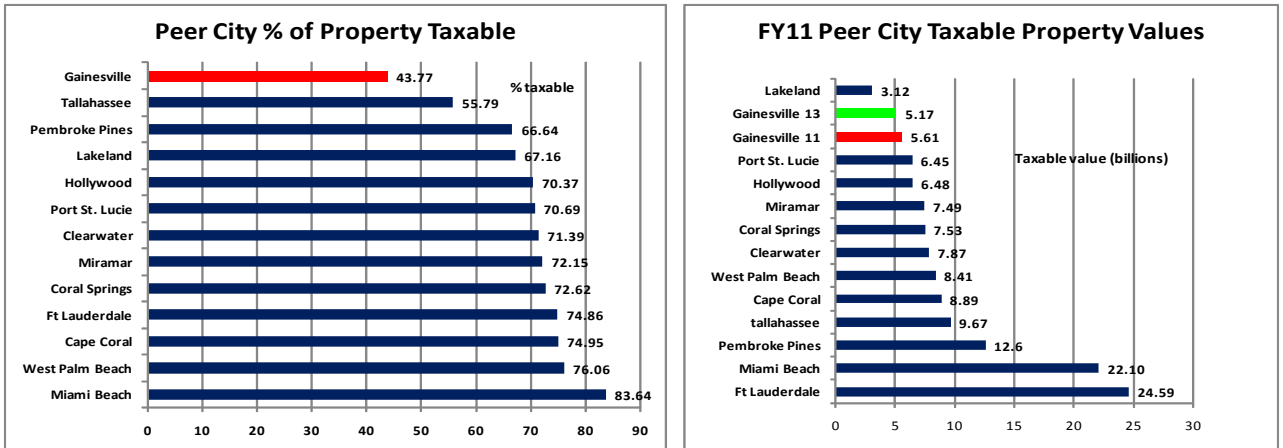


The result is that while property tax is our second largest single revenue source, it plays a less prominent role in our revenue profile than in our peer cities. This is a result of the combination of several factors. Generation of property tax revenue is a function of two variables: the millage rate levied and the taxable property value base against which the millage rate is applied.

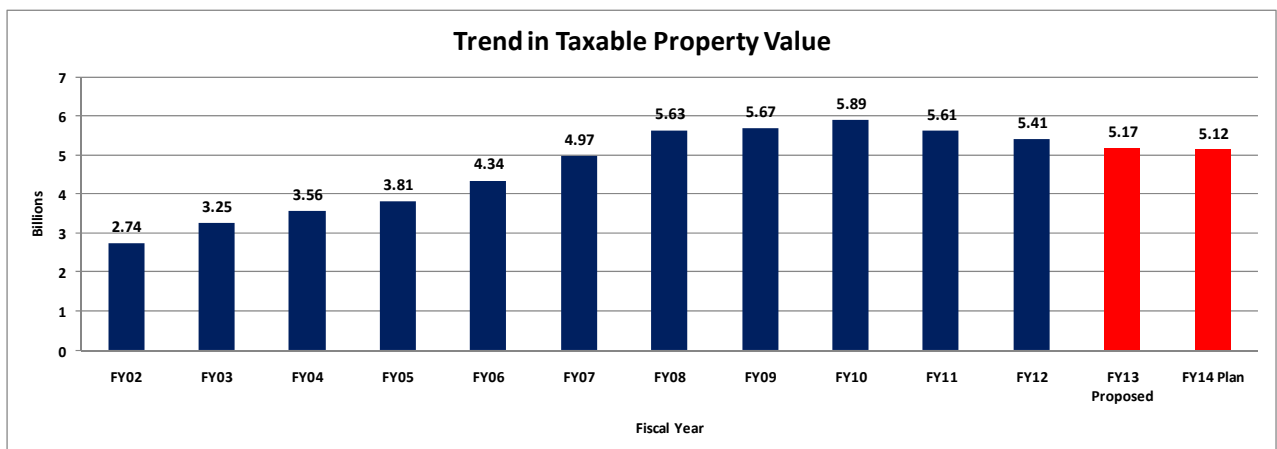
Gainesville's 2011 millage rate was the second lowest among our Florida peers.



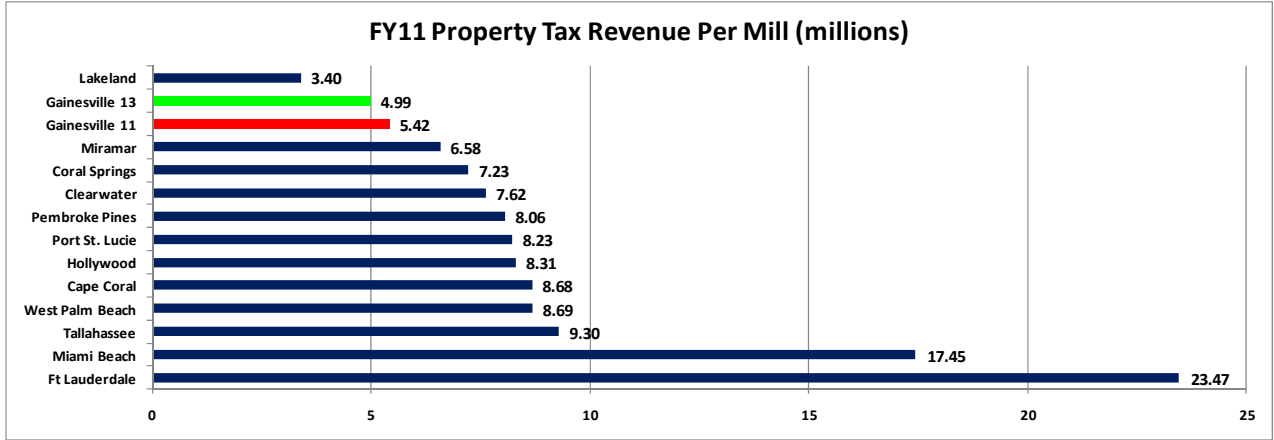
Additionally, due in large part to the high level of properties within the corporate limits owned by governmental, educational and non-profit entities, our percentage of property on the tax roll of 43.77% is far lower than any other Florida city. This translated in FY11 to a taxable property base of \$5.61 billion, which was second lowest among our Florida peers. In FY13, the base fell even further, to \$5.17 billion.



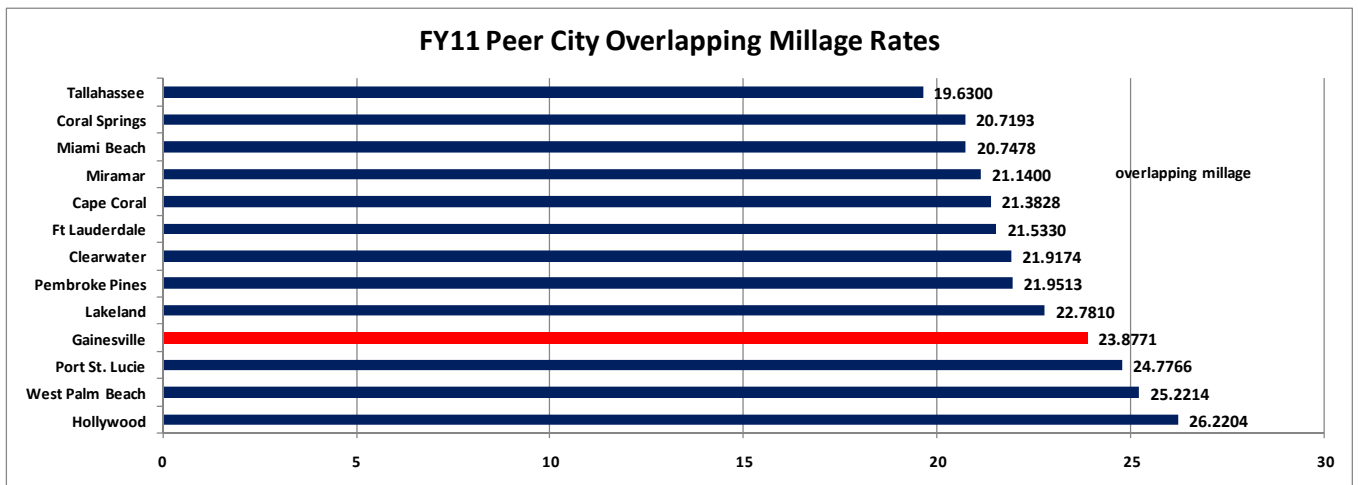
As the chart below outlines, FY11 represented the first year in memory in which we experienced an absolute decline in our taxable property value, with a decrease of approximately \$280 million, from \$5.89 billion to \$5.61 billion, a drop of 4.75%. The tax base fell again in FY12, from \$5.61 billion to \$5.41 billion, a decline \$200 million or 3.6%. Based on the June 27, 2012 values received from the Property Appraiser, for FY13 the taxable value fell for the third straight year, this time by 4.44% to \$5.17 billion. This means that our taxable base is \$720 million less than it was in FY10, and is at its lowest point since FY07.



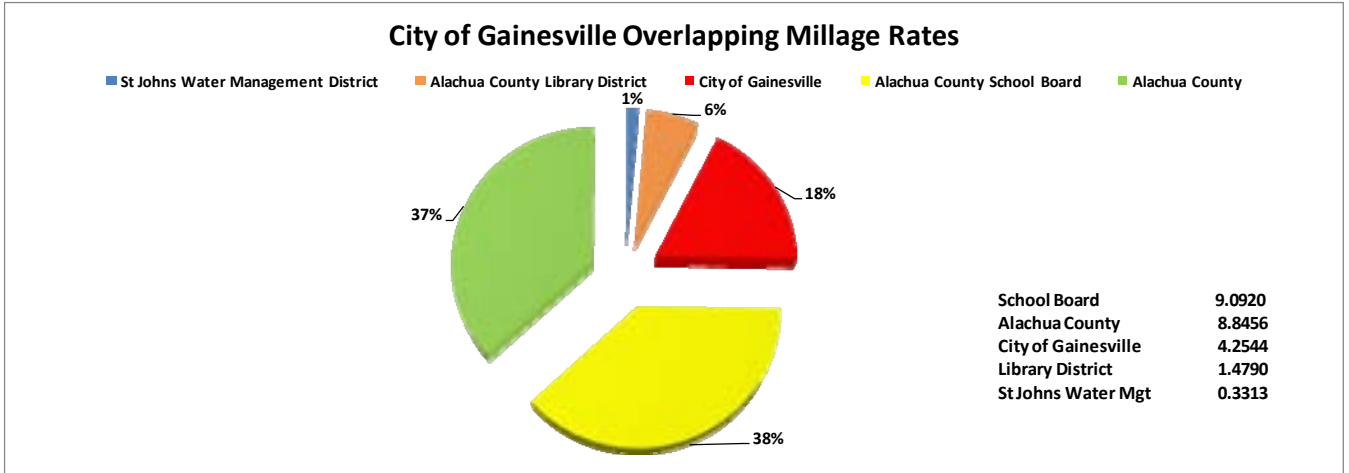
The comparatively small taxable property base translates to the fact that generating revenue through property tax for Gainesville is relatively inefficient in terms of revenue recognized per mill levied as measured against our counterparts.



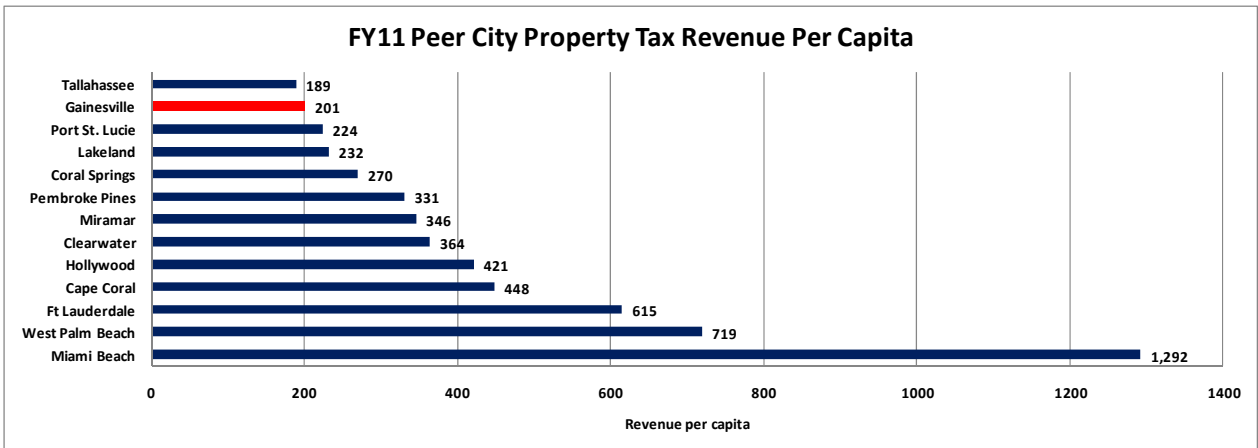
It is frequently quoted that Alachua County is one of the most heavily taxed counties in Florida. A review of the overlapping millage rates of our peer cities demonstrates that in 2011 we have the fourth highest overlapping millage rate in this group.



However, looking a little deeper into the overlapping rates reveals in FY11 that the City of Gainesville, with a millage rate of 4.2544, constitutes about 18% of Alachua County's total rate.



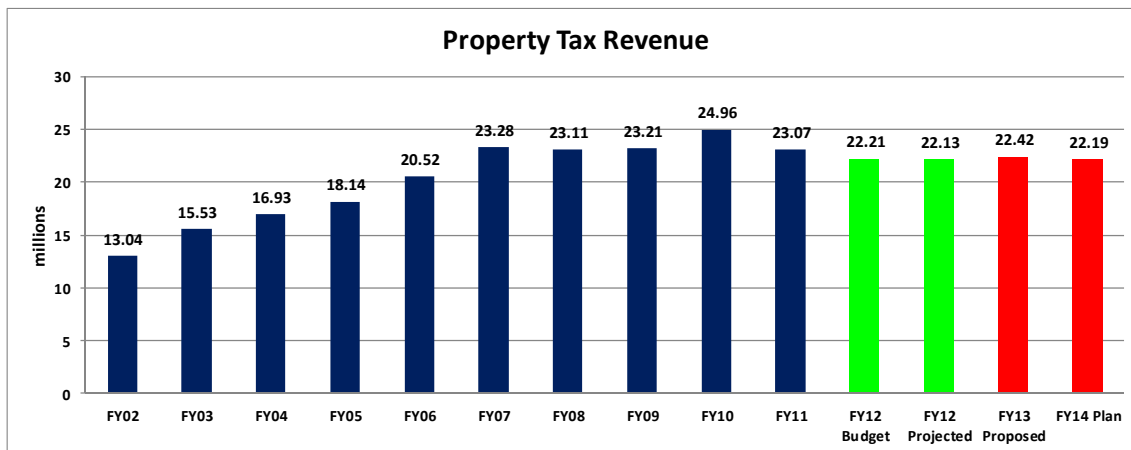
In affirmation of the comparatively light impact of City of Gainesville property taxes as measured against our peer cities, the combination of the relatively low millage rate of 4.2544 applied against a tax base where almost 56% of city properties are exempt from taxation produces a property tax revenue per capita of only \$201, which is second lowest among our Florida peers.



As we noted earlier, the Property Appraiser’s preliminary taxable value for the City was \$5.168 billion, a 4.44% decline from the prior year. In order to offset the impact of this reduction, I am recommending that for FY13 the millage rate be increased from 4.2544 to 4.4946. This will generate an additional net \$1,094,933 in ad valorem revenue for FY13. It should be noted that based on the preliminary taxable value, the rolled back rate, or the rate that would generate property tax revenue equivalent to the previous year based on the properties that were on last year’s tax roll, would be 4.5296. Therefore, the recommended millage rate of 4.4946 represents a tax decrease.

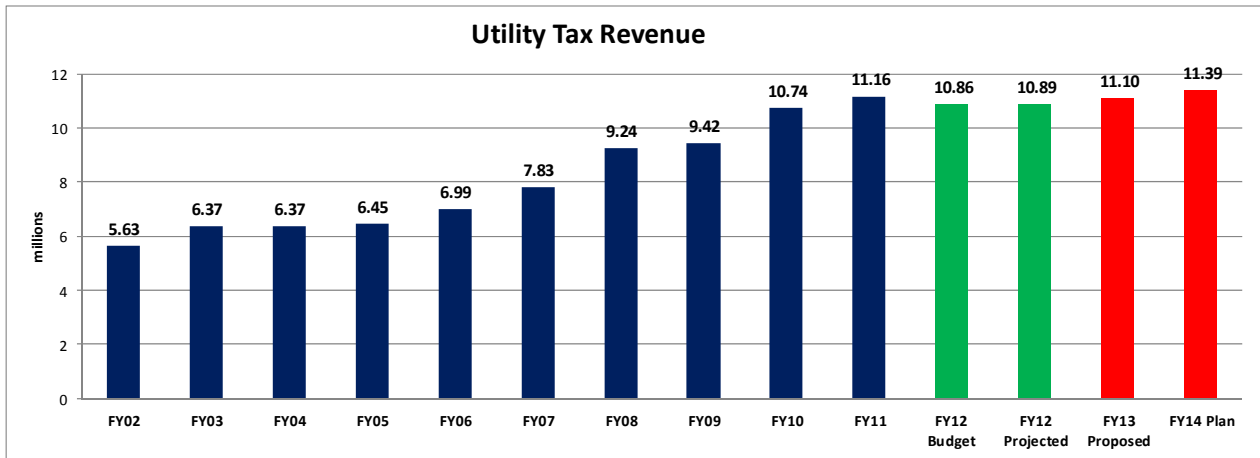
	Current millage rate @ 4.2544	Rolled back rate @ 4.5296	Incremental revenue	Proposed rate @ 4.4946	Incremental revenue
FY13 gross taxable value	5,168,476,166	5,168,476,166		5,168,476,166	
Times millage rate	4.2544	4.5296		4.4946	
= Estimated ad valorem proceeds	21,988,765	23,411,130		23,230,233	
Discounted @ 3.5%	0.965	0.965		0.965	
= Projected ad valorem proceeds	21,219,158	22,591,740	1,372,582	22,417,175	1,198,017
Transfer to Tax Increment Funds	(1,825,812)	(1,943,917)	(118,105)	(1,928,896)	(103,084)
= Net ad valorem revenue	19,393,346	20,647,823	1,254,477	20,488,279	1,094,933

For FY14, we are estimating that the City’s tax base will decline by 1.00%. As a result, based on a proposed millage rate of 4.4946 for FY13 and FY14, estimated property tax revenue for the upcoming budgets are as follows:



Utility Tax

Utility tax revenues are generated through taxes levied on electric, water, and natural gas utility customers who reside within the City’s corporate limits. This tax is the only significant General Fund revenue source that has demonstrated consistent growth over the past five years. As the chart below demonstrates, utility taxes have grown an average of 9.96% annually over the period FY07 through FY11.



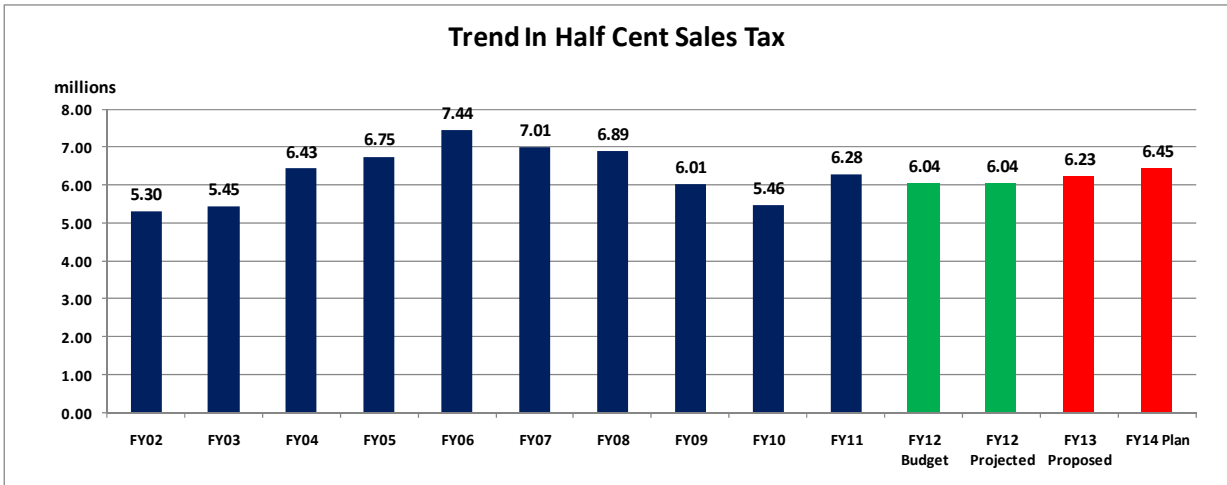
Utility tax revenues are a function of three variables; number of customers, consumption per customer, and price. The table below outlines GRU’s projection for residential customers per system through the forecast period.

RESIDENTIAL CUSTOMER PROJECTIONS BY SYSTEM				
	2011	2012	2013	2014
ELECTRIC SYSTEM				
Residential customers	82,002	82,439	83,524	84,859
Year over year % change		0.53%	1.32%	1.60%
NATURAL GAS SYSTEM				
Residential customers	31,594	32,032	32,599	33,209
Year over year % change		1.39%	1.77%	1.87%
WATER SYSTEM				
Residential customers	63,351	64,188	65,323	66,556
Year over year % change		1.32%	1.77%	1.89%

Staff has assumed nominal total consumption changes for the forecast. Overlaying anticipated price changes on the projected customer base produced the estimates for utility tax revenues for the FY13 and FY14 budget process in the graph above.

Half Cent Sales Tax

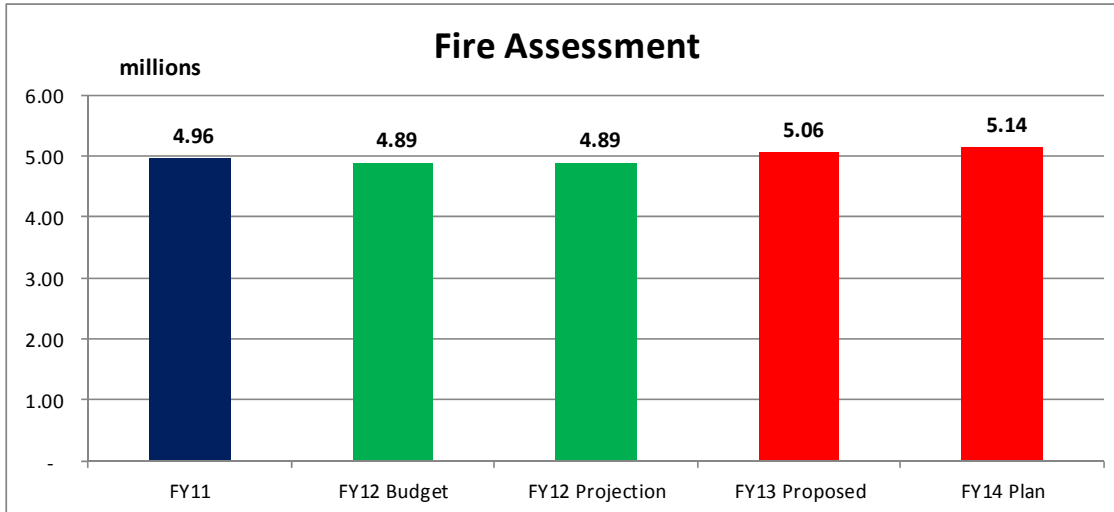
The impact of the economic downturn on the State’s economy weakened what has traditionally been a stable revenue source for the City of Gainesville. Half cent sales tax revenues experienced a steady decline over the period from FY06 – FY10, falling \$1.98 million or almost 27%. For FY13 and FY14, staff is projecting half cent sales tax revenue growth based on a combination of the State of Florida’s CPI and population growth estimates: 3.119% for FY13 and 3.552% for FY14. Based on this estimated growth, the following graph demonstrates projected half cent sales tax revenues for the FY13 and FY14 budget process.



Fire Assessment

As noted earlier, the implementation of the Fire Assessment in FY11 was the first notable diversification of General Fund revenues in recent memory. This incremental revenue broadened the base of those who pay the cost of City services, which is particularly important as the percentage of property within the corporate limits which is taxable continues to decline. This revenue also allowed the City to avoid deeper service delivery reductions the FY11 and FY12 budgets.

The assessment is based on a charge of \$78 per factored fire protection unit. Fire protection units are developed based on a combination of the usage and the square footage of the structure. Staff is projecting that this \$78 figure will remain in place throughout the forecast period, and estimating growth based on the State’s population growth projections for Alachua County. Based on this, the fire assessment revenue projection for the FY13 and FY14 budget is as follows:



REVENUE SUMMARY

The following table and graph depict the proposed General Fund revenues for the FY13 and FY14 budget:

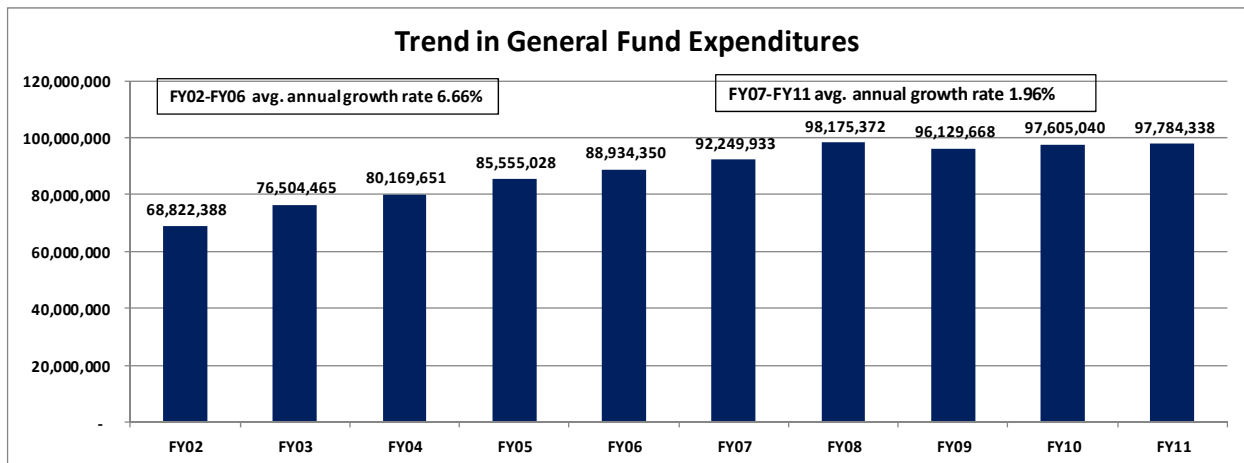
GENERAL FUND REVENUES				
	FY12 Budget	FY12 Projection	FY13 Proposed	FY14 Plan
Utility transfer	36,222,989	36,222,989	36,666,551	38,101,425
Property tax	22,214,537	22,129,612	22,417,175	22,193,003
Utility tax	10,856,918	10,886,758	11,102,743	11,386,437
Charges for services	7,624,770	7,410,383	7,775,771	8,258,799
Half cent sales tax	6,037,038	6,038,654	6,227,000	6,448,183
State revenue sharing	2,362,991	2,590,676	2,671,479	2,766,370
Communication services tax	5,115,237	5,075,521	5,100,899	5,162,109
Fire assessment	4,887,500	4,887,500	5,055,078	5,135,201
Other revenues	7,752,340	8,026,147	8,122,802	8,773,712
Total revenues	103,074,320	103,268,240	105,139,498	108,225,239

EXPENDITURES

In response to the recession of 2008 and other financial pressures, over the last five years the City of Gainesville implemented a number of cost saving measures in order to balance General Fund budgets, such as:

- Hiring and travel freezes,
- \$9.5 million in departmental cuts,
- \$5.6 million in City-wide cuts and organizational efficiencies,
- 81 full-time equivalent position reductions.

In actuality, these expenditure-side solutions represent a broader response than a mere reaction to fluctuations in economic cycles. The culture change effected over the past two years of closely controlling expenditures is an acknowledgement of the protracted slowdown in the growth in General Fund revenues. Between FY07 and FY12, management initiated steps to downsize the organization in order to deal with reduced revenue growth going forward. The following chart depicts the results of these efforts on General Fund expenditure growth:



As the graph indicates, the average annual rate of growth in General Fund expenditures over the period from FY02 – FY06 was 6.51%. Over the succeeding five year period from FY07 – FY11 the annual growth was slightly less than a third of that rate at 1.96% per year.

The following chart breaks down total expenditures by major category.

COMPOSITION OF GENERAL FUND EXPENDITURES										
	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11
Personal services	44,415,320	47,114,990	48,798,720	53,180,187	54,464,065	56,010,111	57,289,112	59,249,057	59,126,148	58,539,917
Operating expenditures	18,538,416	22,090,974	22,536,569	23,343,901	21,323,125	21,548,011	23,850,946	22,652,461	22,885,382	23,227,698
Debt service	1,748,063	2,657,479	5,518,566	5,693,924	8,757,247	9,013,657	9,384,724	9,649,254	9,822,217	10,075,474
Tax Increment expenditures	430,549	445,795	578,470	652,943	847,871	1,464,992	2,009,746	1,819,039	2,160,764	1,924,961
Non operating, Capital & Tran.	3,690,040	4,195,227	2,737,326	2,684,073	3,542,042	4,213,162	5,640,844	2,759,857	3,610,529	4,016,288
Total	68,822,388	76,504,465	80,169,651	85,555,028	88,934,350	92,249,933	98,175,372	96,129,668	97,605,040	97,784,338

Following is a detailed analysis of the major General Fund expenditure categories.

Personal Services

As the chart above demonstrates, average annual personal services expenditure growth declined substantially over the period FY07-FY11 as compared to FY02-FY06. Below is a detailed breakdown of personal services costs over that ten year period.

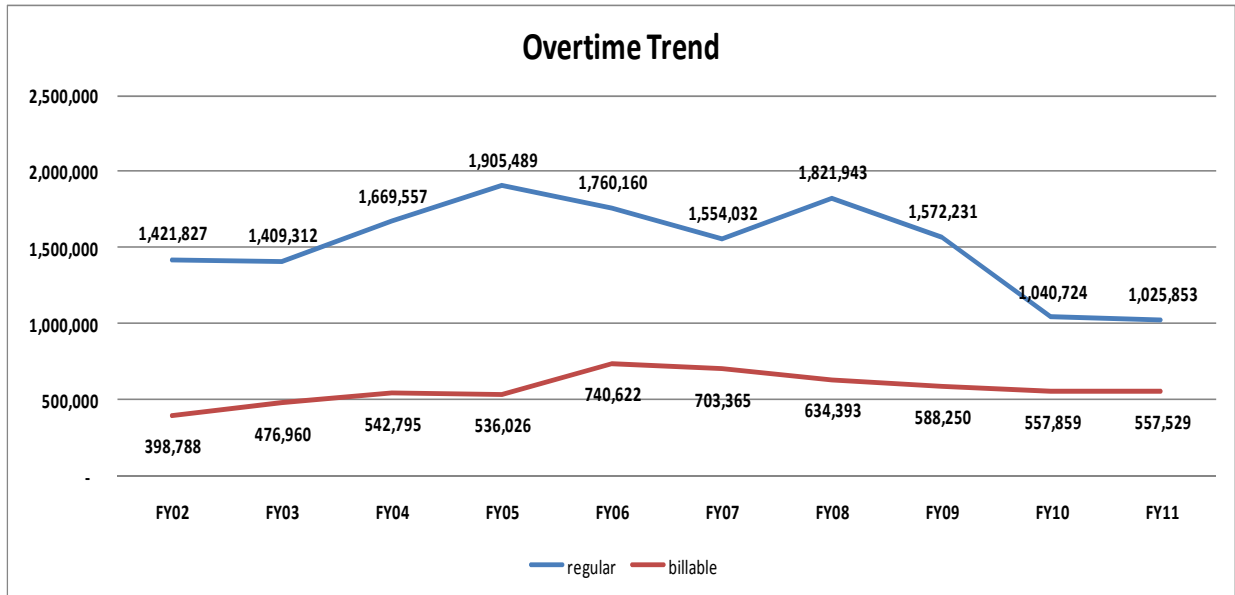
PERSONAL SERVICES										
	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11
Direct salaries & wages	32,693,296	34,631,395	36,634,349	37,953,404	38,641,373	40,057,903	41,626,211	43,572,412	43,220,080	41,366,315
Overtime	1,421,827	1,409,312	1,669,557	1,905,489	1,760,160	1,554,032	1,821,943	1,572,231	1,040,724	1,025,853
Billable overtime	398,788	476,960	542,795	536,026	740,622	703,365	1,030	-	26,529	36,605
Longevity	732,142	701,483	691,582	685,925	671,839	621,101	585,472	600,864	579,095	514,385
Paramedic certification pay	229,147	231,540	267,027	221,819	260,716	337,329	386,035	458,949	508,975	510,391
Social Security	2,695,709	2,786,339	2,958,474	3,244,752	3,051,696	3,236,182	3,329,914	3,437,820	3,369,138	3,216,591
Pension contributions	3,110,130	3,401,414	1,555,412	2,111,355	2,337,643	2,126,421	2,213,517	2,171,269	2,651,575	4,039,920
Consolidated Pension - premium tax	-	-	-	1,085,890	1,172,293	1,253,399	1,295,411	1,254,267	1,180,604	1,182,142
Health insurance	1,825,047	2,147,104	2,900,863	3,004,302	3,183,653	3,269,335	3,272,186	3,373,214	3,681,237	3,867,252
Workers Compensation	-	-	-	747,654	723,048	800,177	839,637	909,895	912,741	893,114
Other salary & fringe	1,309,234	1,329,443	1,578,661	1,683,571	1,921,022	2,050,867	1,917,756	1,898,136	1,955,450	1,887,349
Total Personal Services	44,415,320	47,114,990	48,798,720	53,180,187	54,464,065	56,010,111	57,289,112	59,249,057	59,126,148	58,539,917

The average annual growth in direct salaries and wages fell from 4.28% between FY02 – FY06 to 1.43% between FY07 – FY11. Direct salaries and wages actually declined on an absolute basis in FY10 and again, even more precipitously, in FY11. There are several reasons for this slowdown in payroll growth, including a hiring freeze which began in FY08 and remained in place through FY10, and the reduction of FTE's associated with recent budget adjustments.

There are two clarifications required for the data above. The first relates to overtime. In FY08, police billable overtime expenditures (overtime performed for and paid by third party vendors) were moved from the General Fund to a special revenue fund, along with the revenues associated with this overtime. After adding this overtime back to the chart for consistency purposes, the overtime trend for the period FY02 – FY11 is as follows:

GENERAL FUND OVERTIME TREND FY02 - FY11										
	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11
Regular overtime	1,421,827	1,409,312	1,669,557	1,905,489	1,760,160	1,554,032	1,821,943	1,572,231	1,040,724	1,025,853
Billable overtime - General Fund	398,788	476,960	542,795	536,026	740,622	703,365	1,030	-	26,529	36,605
Billable overtime - special revenue	-	-	-	-	-	-	633,363	588,250	531,330	520,924
Total overtime	1,820,615	1,886,272	2,212,352	2,441,515	2,500,782	2,257,397	2,456,336	2,160,481	1,598,583	1,583,382

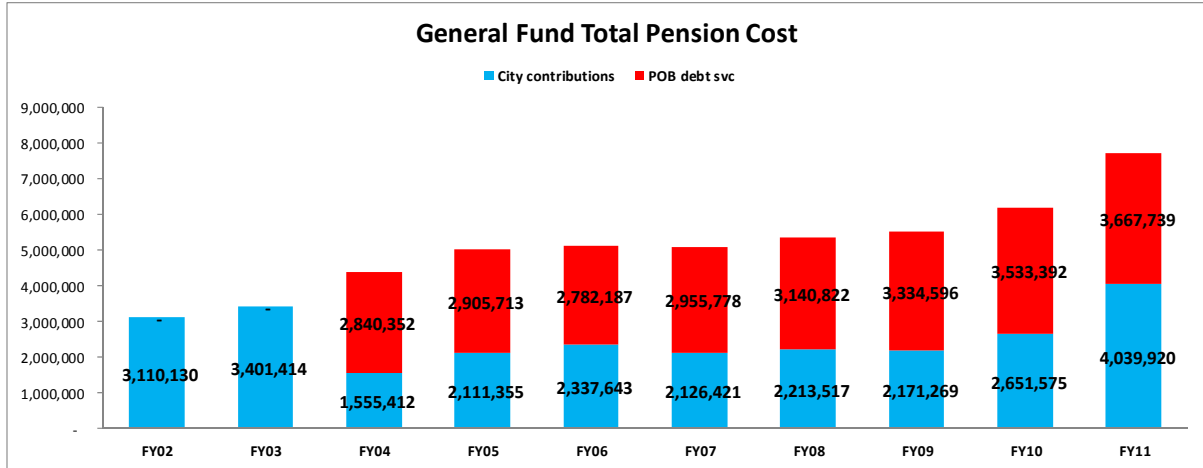
Tighter controls have resulted in a reduction in overtime costs of 36% between FY08 and FY11, from just under \$2.5 million to over \$1.5 million. The majority of this reduction has occurred in regular overtime.



The second adjustment is in the pension contribution area. In 2003 the City issued Pension Obligation Bonds (POBs) to retire the unfunded liabilities in the City’s defined contribution pension plans. The result was a one time deposit of bond proceeds into the defined benefit plans. Beginning in FY04, this resulted in reductions to the City’s annual contributions to the plans related to the retired unfunded liabilities. Also in FY04 debt service payments on the POBs commenced, becoming a component of annual City pension costs. When combining the debt service associated with the POBs with contributions to the pension plan to determine total General Fund pension cost for the period, the result is:

TOTAL GENERAL FUND PENSION COST FY02 - FY11										
	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11
Pension contributions	3,110,130	3,401,414	1,555,412	2,111,355	2,337,643	2,126,421	2,213,517	2,171,269	2,651,575	4,039,920
POB debt service	-	-	2,840,352	2,905,713	2,782,187	2,955,778	3,140,822	3,334,596	3,533,392	3,667,739
Total pension cost	3,110,130	3,401,414	4,395,764	5,017,068	5,119,830	5,082,199	5,354,339	5,505,865	6,184,967	7,707,659

As the chart indicates, total General Fund pension costs increased 25% between FY10 and FY11 and 40% over the period FY09 – FY11.



The culture change initiated in relation to controlling City expenditures is certainly evidenced in the personal services expense category. Absolute personal services expenditures in the General Fund have declined in each of the past two fiscal years. If you control for the dramatic increase in pension contributions, the expenditure decline in this category over the past year was just under \$2 million.

In developing the personal services budgets for FY13 and FY14, staff incorporated several basic assumptions:

- Salary increases of 2% in FY13 and FY14
- Pension contribution rate increases as developed by the City’s actuaries as part of the long-term forecast presented in the April pension workshops to the City Commission as follows:

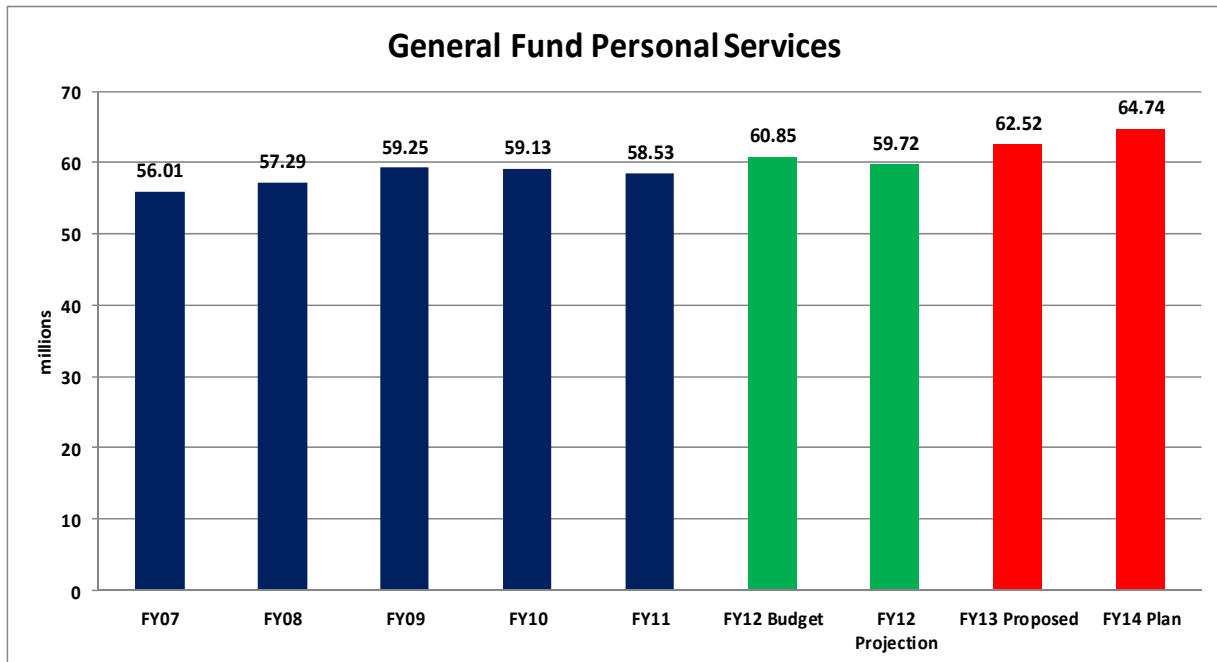
CITY CONTRIBUTIONS TO DEFINED BENEFIT PLANS @ 8.5% INVESTMENT RETURN ASSUMPTION					
		General Plan		Consolidated Plan	
		Rate	\$	Rate	\$
Actual	FY06	3.51%	2,489,336	7.00%	4,045,277
	FY07	3.51%	2,648,008	6.13%	4,049,961
	FY08	4.00%	3,173,929	5.85%	4,589,154
	FY09	3.97%	3,279,364	5.15%	4,601,555
	FY10	5.48%	4,431,480	6.10%	6,037,840
	FY11	11.14%	8,827,651	9.10%	11,127,095
Projected	FY12	10.82%	10,034,605	11.77%	12,899,605
	FY13	13.39%	10,985,027	14.19%	14,694,196
	FY14	15.10%	12,945,350	15.90%	17,267,747
	FY15	15.98%	14,316,271	16.30%	18,924,653
	FY16	16.29%	15,250,726	17.00%	20,249,265
	FY17	16.70%	16,338,125	17.60%	21,720,081

It should be noted as well that a significant portion of the increase in General Fund personal services projected costs over this period are attributable to the expiration of existing public safety grants. As these grants expire, in order for the City to retain the positions funded through these grants, the expense associated with the positions must be picked up by the General Fund. The following chart details the positions moving to the General Fund and the dollars associated with these positions during the forecast period.

Grant Funded Positions Covered by General Fund				
	FY13		FY14	
	FTEs	\$	FTEs	\$
2010 COPS Hiring Grant (1)	0.56	35,446	7.00	440,790
SAFER Grant (firefighters) (2)	6.50	397,410	13.00	823,497
Total	7.00	432,856	20.00	1,264,287
(1) In FY13 represents 7 positions covered for one month				
(2) In FY13 represents 13 position covered for six months				

These assumptions yield the following personal services budgets for FY13 and FY14:

GENERAL FUND PERSONAL SERVICES				
	FY12 Adopted	FY12 Projection	FY13 Proposed	FY14 Plan
Direct salaries & wages	42,686,562	42,345,656	43,730,685	45,080,805
Overtime	1,273,774	1,137,364	1,219,095	1,214,267
Pension contributions	4,835,378	4,562,421	5,389,803	5,770,183
Health insurance	4,093,080	3,835,492	4,155,903	4,460,317
Other salaries & fringes	7,956,592	7,834,738	8,023,900	8,212,906
Total Personal Services	60,845,386	59,715,671	62,519,386	64,738,478



Operating Expenditures

The chart below provides a breakdown of General Fund operating expenditures over the past decade.

GENERAL FUND OPERATING EXPENDITURES FY02 - FY11										
	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10	FY11
Materials & Supplies	1,095,853	1,053,673	1,004,793	1,111,519	1,183,251	1,070,896	1,339,220	1,159,432	1,193,439	1,313,257
Utilities	2,347,499	2,483,163	2,631,137	2,765,564	3,098,441	3,314,032	4,284,192	4,004,925	4,208,661	4,827,346
Fuel	389,007	521,863	659,500	861,178	1,067,105	1,054,786	1,397,921	913,492	1,109,470	1,363,989
Insurance premiums	4,648,039	5,455,378	5,894,941	5,122,961	2,795,663	2,874,424	3,031,115	2,594,817	1,761,280	2,121,121
Professional services	673,773	501,077	514,416	563,404	634,788	618,878	856,967	733,331	1,524,267	1,518,757
Other contractual svcs.	5,123,854	5,635,622	5,656,327	6,291,141	5,603,193	5,988,578	6,093,737	5,980,465	6,540,187	5,569,580
Fleet variable	925,353	1,024,971	1,028,063	1,133,407	1,191,043	1,135,382	1,169,940	1,434,869	1,143,114	1,136,571
Fleet fixed	-	1,994,983	2,003,389	2,040,048	2,037,854	2,092,902	1,851,370	1,644,728	1,727,628	1,761,527
Other operating exp.	3,335,038	3,420,244	3,139,003	3,454,679	3,711,787	3,398,133	3,826,484	4,186,402	3,677,336	3,615,551
Total	18,538,416	22,090,974	22,531,569	23,343,901	21,323,125	21,548,011	23,850,946	22,652,461	22,885,382	23,227,699

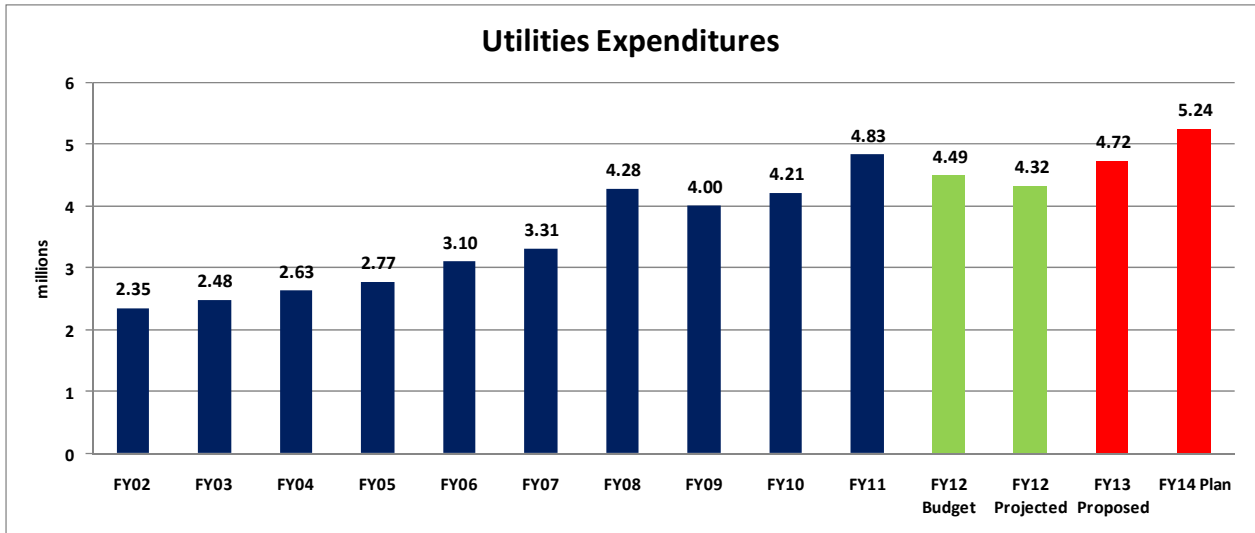
Following is a discussion of several of the major categories within the operating expenditure area.

Utilities: As was discussed in the revenue section on utility taxes, the cost of utilities is a function of consumption and prices. As the graph below indicates, the growth rate in General Government utilities expense has increased noticeably over the last five years as compared to the five years prior.

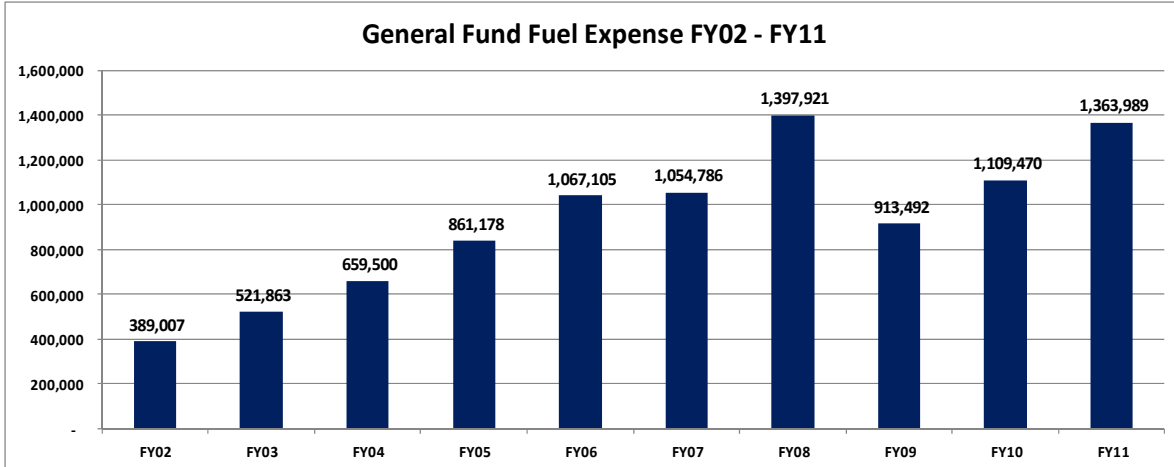
The City has put in place a number of steps to help control consumption growth:

- Implementation of the four-day workweek.
- Installation of energy efficiency upgrades to City Hall, the Old Library and the Thomas Center.
- Hiring a full-time Energy Analyst.

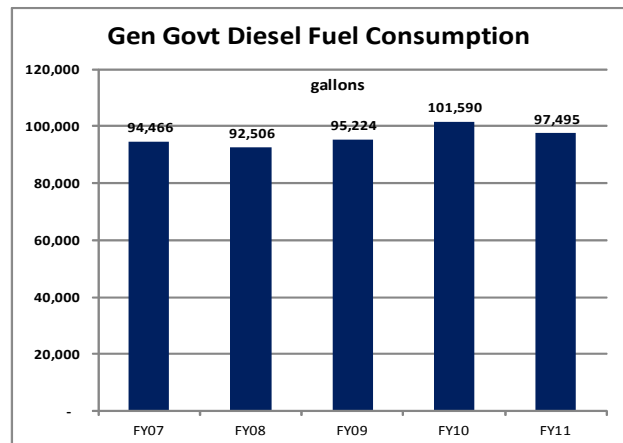
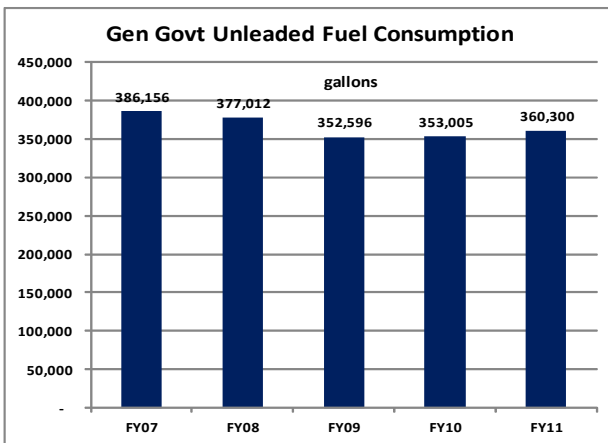
In putting together the FY13 and FY14 utilities expense budgets, staff has taken into account the efficiency measures the City has implemented, incorporated the new and/or expanded facilities we project to have on line within the next two years, and factored in potential price change estimates. These price changes include a 5% increase in FY13 electric expense based on the elimination of the Business Partners discount in August of 2012, as well as a 10% increase in electric fuel expense in FY14 based on the biomass plant coming online. Based on these assumptions, the following graph details the FY13 and FY14 General Fund utility expense budgets:



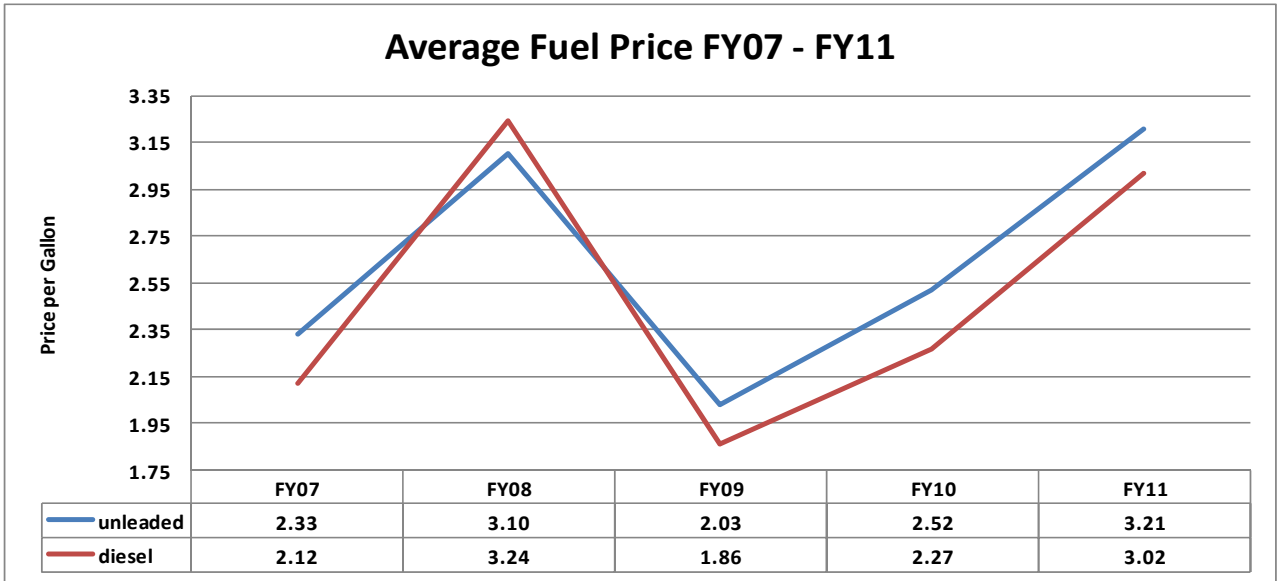
Fuel: Once again, as a commodity, the expense associated with fuel is based upon consumption and price. The chart below shows the impact on fuel expense from the price swings we have experienced over the past several fiscal years.



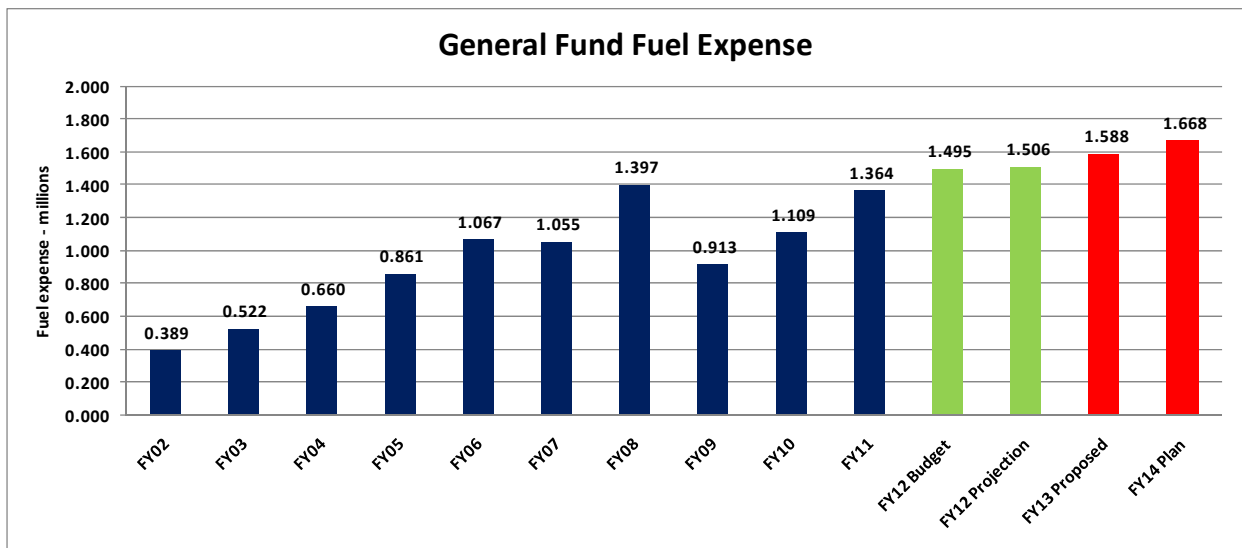
On the consumption side of the equation, the graphs below indicate that General Government fuel usage, both for unleaded and diesel, has remained fairly consistent over the past five years. Consumption has been moderated through the purchase of more fuel-efficient vehicles, a down-sizing of the fleet, rigorous enforcement of preventative maintenance schedules, and the implementation of the four-day workweek.



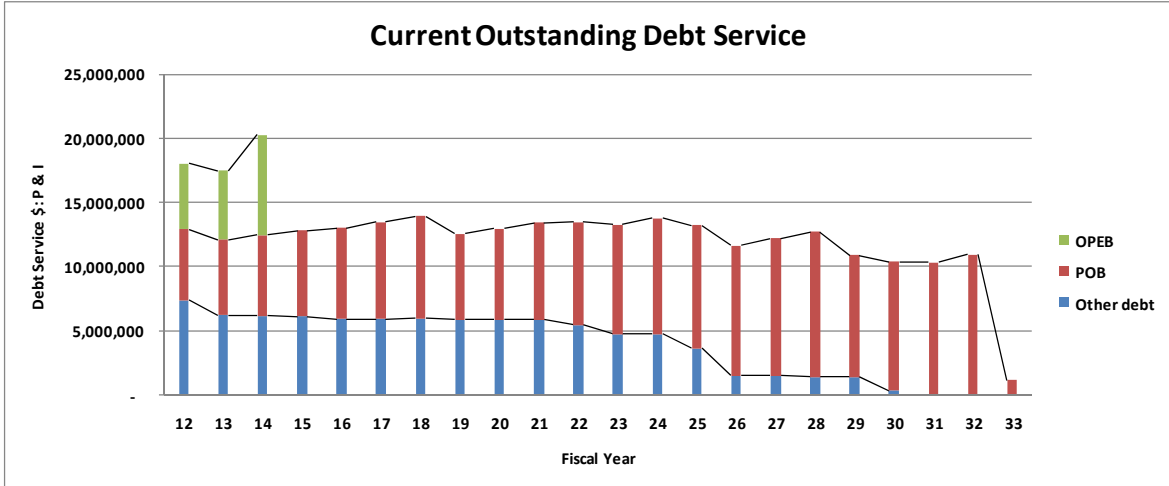
The other side of the equation is price. The following graph demonstrates the fluctuations in the average price the City has paid for fuel over the past five years.



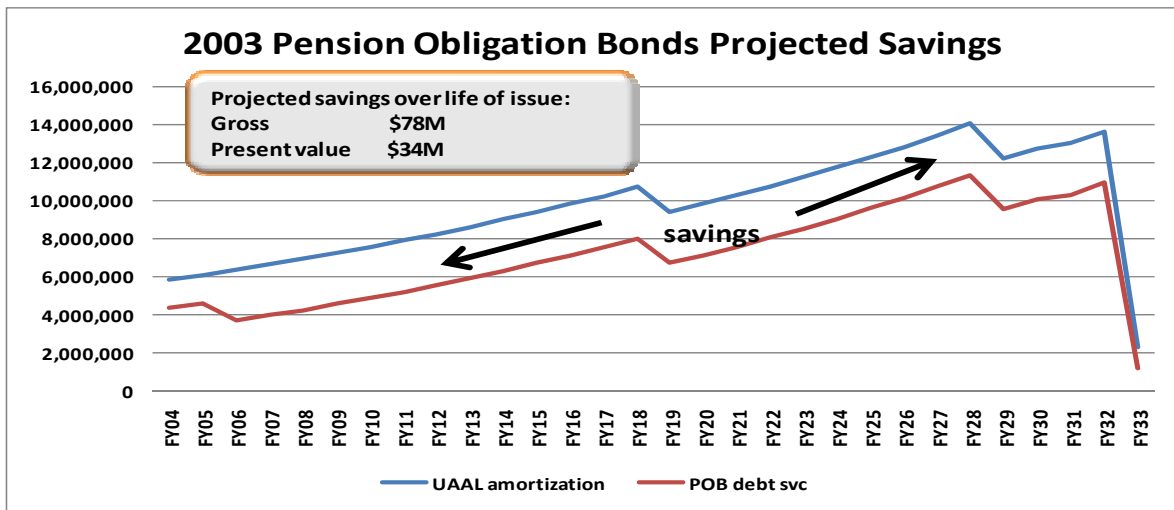
Based upon input from the General Services Director as to anticipated consumption and price changes over the next five years, the fuel expense projection for FY13 and FY14 is as follows:

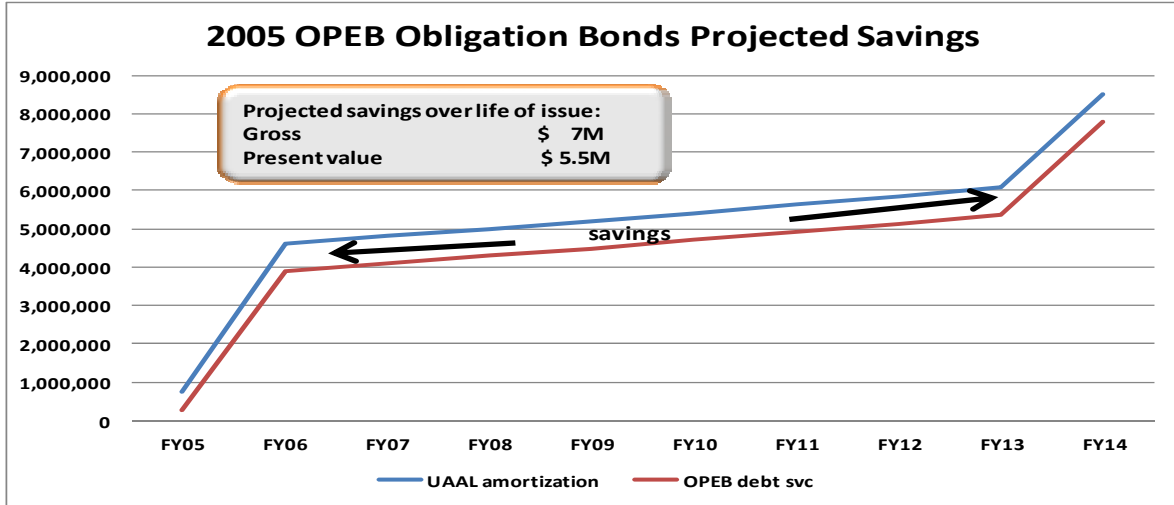


Debt service The City’s debt service profile is dominated by the 2003 Pension Obligation Bonds (POBs) and the 2005 Taxable Other Post Employment Benefit Obligation Bonds (OPEBs). As the outstanding debt graph below demonstrates, over 70% of the City’s current outstanding principal and interest is attributed to these two issues.



These two issues were created to generate savings for the City by retiring unfunded liabilities in the City’s defined benefit pension plans and the retiree health insurance trust fund. The interest rate the City pays on the debt associated with these issues is lower than the interest that was being paid on the unfunded liabilities, thus creating the savings outlined below.

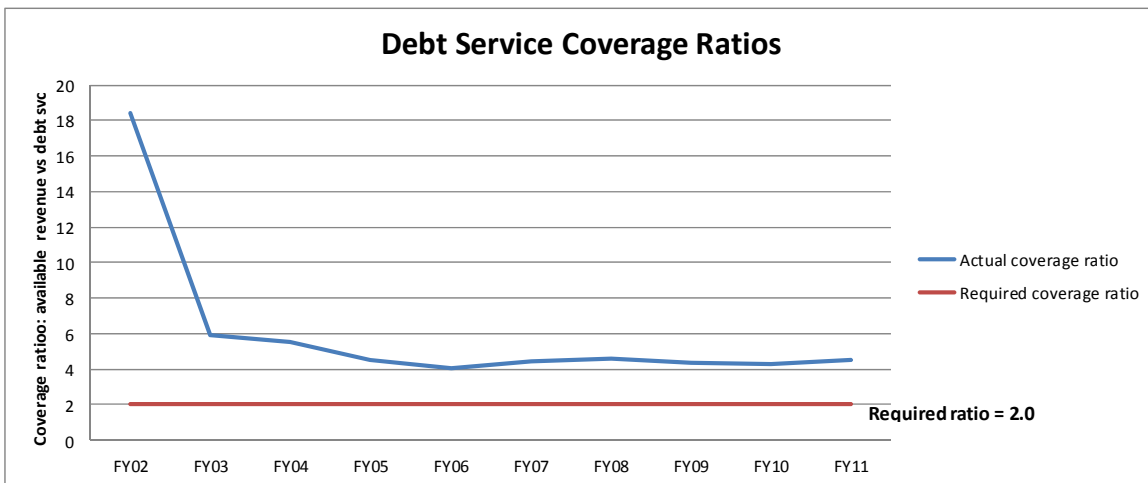




Even including these two relatively large issues, the City's outstanding debt metrics are well within the debt capacity and affordability measures prescribed in the current debt management policy.

Debt capacity & affordability measure	DEBT MANAGEMENT POLICY COMPLIANCE					
	Policy Limit		Actual @ FYE 11		Actual net of POB/OPEB	
	%	\$	%	\$	%	\$
O/S debt service as a % of taxable property value	10.00%	560,909,171	4.97%	278,661,526	1.48%	82,767,464
Annual debt service as a % of General Fund revenue	15.00%	15,514,931	10.86%	11,241,428	0.52%	5,321,071
Per capita debt (principal) as a % of per capita revenues	6.00%	2,134	3.50%	1,257	1.27%	451
O/S debt service per capita		3,000		2,240		665

Additionally, our debt service coverage ratios (legally available revenues divided by debt service) have been and continue to be strong.



In the early 2000's our coverage ratios were in the low 20s and high teens. Upon the issuance of the POBs and OPEBs, the ratio fell considerably, but is still well above the required 2.0 at 4.51.

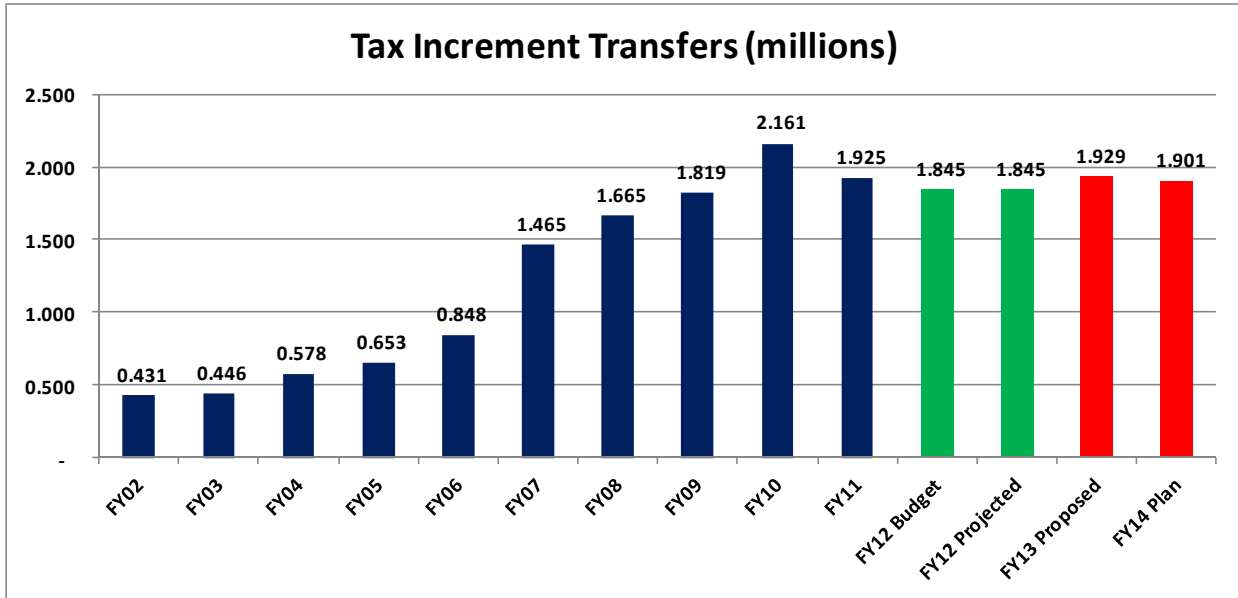
There are no further debt issuances payable from the General Fund scheduled during FY13 and FY14. Based on this, the General Fund debt service for FY13 and FY14 is as follows:

GENERAL FUND DEBT SERVICE		
	FY13	FY14
FY12 Refunding	693,724	690,744
POB 2003A	417,214	452,885
POB 2003B	3,618,920	3,808,921
FFGFC 05	411,934	411,934
OPEB	2,158,728	3,124,852
CIRB 05	1,725,269	1,725,469
FFGFC 07	116,605	114,005
Siemens/GPD	115,393	115,393
CIRN 09	319,194	319,126
CIRB 10	239,454	240,946
FY12 GPD/Depot	429,234	426,219
Total	10,245,669	11,430,494

Transfers to Tax increment Funds: This expense line relates to property tax revenue transferred to the City's tax increment districts. It is calculated by determining the growth in property value within specified geographic districts over and above the property value in existence at the time each tax increment district was created. Therefore the change in this expense is subject to some of the same economic effects as the broader City property tax revenue source. However, these are more concentrated geographic districts and the economic dynamics within these areas are to some degree different than that of the City as a whole.

This expense grew rapidly over a good part of the last decade as property values increased, both from general value increases as well as accelerated development within these districts as a result of the City's redevelopment efforts. However, these districts were impacted by the economic downturn and decline in real estate values associated with the recent recession and the tax revenues and corresponding expense have slowed and begun to decline in the last year.

To develop a projection for this expense, staff applied the same taxable base growth assumptions to the tax increment districts as were applied to the City in general. The expense estimate based on these assumptions is as follows:

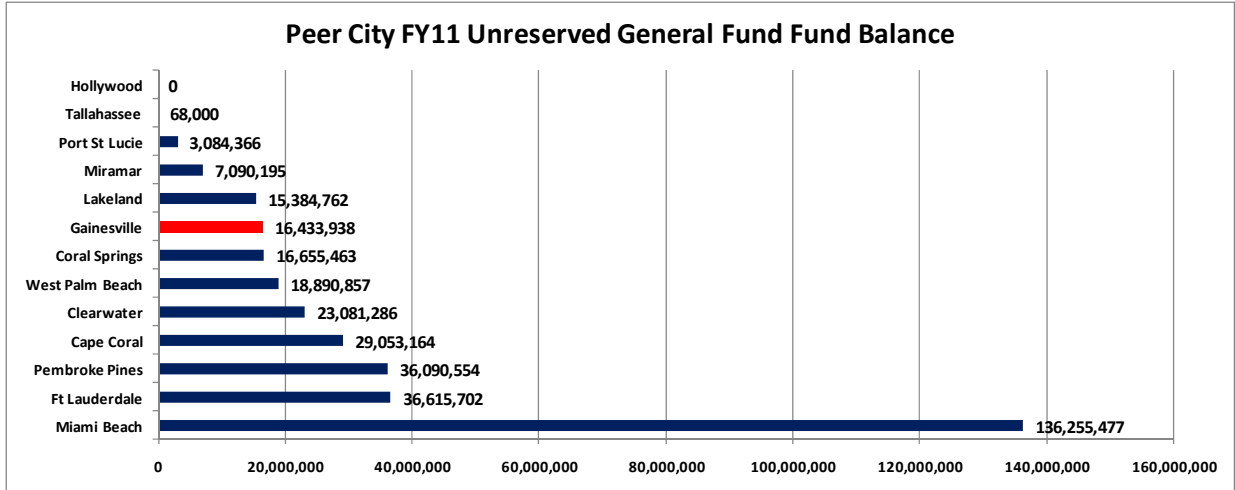


Following is a summary of the total proposed expenditures for the FY13 and FY14 budgets:

TOTAL EXPENDITURES				
	FY12	FY12	FY13	FY14
	Budget	Projection	Proposed	Plan
Personal services	60,845,386	59,715,671	62,519,386	64,738,478
Operating expenditures	26,270,356	25,035,621	27,068,980	27,767,702
Debt service	10,488,732	10,921,790	10,245,669	11,430,494
Non operating & capital	5,469,846	5,709,559	5,305,463	4,288,565
Total expenditures	103,074,320	101,382,641	105,139,498	108,225,239

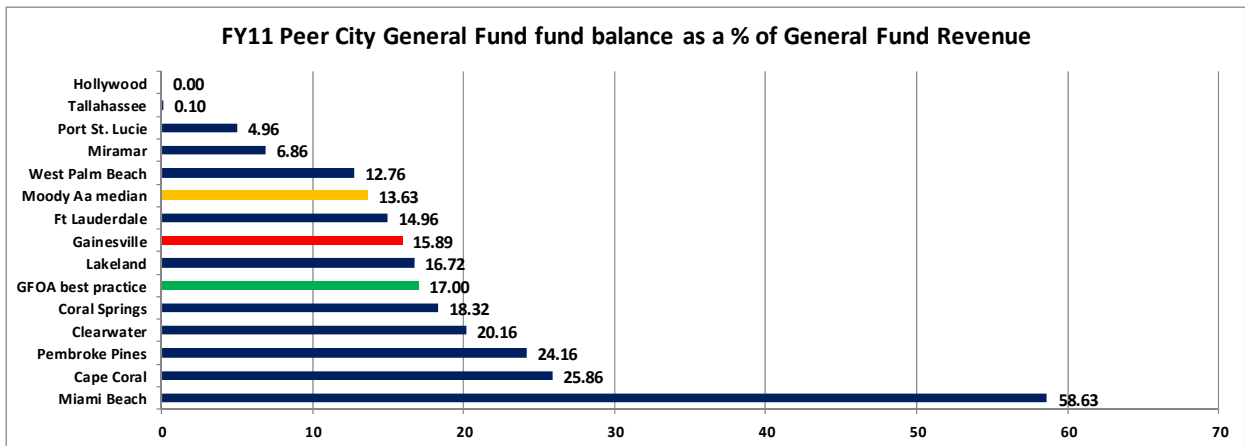
General Fund Reserves

The combined surpluses of the past two fiscal years of approximately \$6.5 million have driven the General Fund undesignated fund balance to significantly higher levels than required by the reserve policy. The following chart compares the City’s undesignated fund balances to those of our peers for FY11. The red bar denotes Gainesville’s FY11 undesignated fund balance of \$16,433,938. This amount places us sixth lowest in gross fund balance compared to the 12 peers listed.



This peer group obviously encompasses cities with General Funds that are much larger than the City of Gainesville's. Therefore a relevant comparison is to evaluate unreserved fund balances as a percentage of General Fund revenues, as outlined in the graph below:

The red bar indicates Gainesville's FY11 percentage of 15.89%. Two other data points have been added to this comparison. The gold bar indicates the median percentage for cities rated Aa by Moody's, as is Gainesville. The green bar is the GFOA's "best practices" recommendation for unreserved fund balance as a percentage of revenue.



As the graph demonstrates, our FY11 percentage is in the middle of our peers, with six cities having a higher percentage and six cities having a lower percentage. At 15.89%, our level is over two percent above the median for Aa rated cities, but is approximately 1.1% below the GFOA recommended mark of 17 percent.

It should be noted that during FY12, the City Commission has approved appropriations from undesignated reserves for two significant projects: \$3,500,000 to fund a portion of the costs of the

renovation and reconstruction of the Gainesville Police Department Headquarters Building, and \$2,625,000 for the acquisition and renovation of a downtown structure intended to spearhead redevelopment efforts in downtown Gainesville. Based on these actions and the projected results of operations in FY12, the projected FYE12 General Fund undesignated fund balance is approximately \$12.2 million.

Reserve Policy Recommendation

The City’s current reserve policy calls for the City to hold at least 8.33% of General Fund revenues as unreserved General Fund fund balance. This translates to 30 days of General Fund revenues to cope with unexpected events, such as natural disasters or unexpected interruptions to revenues. If undesignated reserves fall below the 8.33% level, the policy calls for the City to replenish the reserves over a period of no more than three years. The following chart details the reserve policies for our peers.

PEER CITY RESERVE POLICIES	
	% of General Fund Revenue
Hollywood	5 - 10
Gainesville	8.33
Clearwater	8.50
Ft Lauderdale	10 - 15
Pembroke Pines	10 - 30
Miramar	12
Cape Coral	16.67
Coral Springs	17

As we stated, our policy calls for the City to hold 30 days of revenues as unreserved fund balance. The GFOA best practice recommendation is twice that, at approximately 17% or just over 60 days. It is staff’s position that a policy of 30 days of unreserved fund balance leaves us under- reserved. Staff recommends changing the policy to increase the percentage from 8.33% to 12.5% in increments over the next three years as financially feasible.

CITY MANAGER RECOMMENDATION

As outlined above, staff is projecting baseline budget deficits in the General Fund of \$1,034,139 for FY13 and \$2,988,436 for FY14. Based on operational needs, I am recommending the following increments for the upcoming two year budget:

- Two additional Police Service Technicians, one in FY13 and another in FY14. These positions were eliminated as part of decrement packages implemented during previous budget processes.
- Adding back the position of Economic Development Director. This position was also eliminated as part of a prior budget. This position will direct a new Innovation & Economic Development Department. Operating expenses, as well as \$100,000 for one-time structural renovations for the GTEC building, are a part of this increment package.
- Re-instituting a Traffic Signs & Marking Technician eliminated through a prior budget process. Included in this increment package are incremental operating expenses intend to facilitate compliance with federal regulations requiring enhanced reflectivity of traffic signs.
- Adding a Paralegal position in the Legal Department to assist in meeting the Department's increasing workload.
- Funding the professional services costs associated with conducting a slum and blight study to determine the feasibility of creating a tax increment district for the Stephen Foster neighborhood area.
- Continuing the Homeless Respite Program funding into FY13.
- A reorganization of the General Services Department.

If these increments are approved, the projected deficit for FY13 would increase to \$1,876,821 while the deficit for FY14 would rise to \$3,379,921. My proposal for balancing these budgets encompasses the following measures:

- Adjusting the millage rate from the current 4.2544 to 4.4946. This rate would generate net incremental revenue of \$1,094,933 in FY13 and \$1,084,467 in FY14. Based on the June 27 taxable property value estimate from the Property Appraiser, the rolled back rate for FY13 is 4.5296. This means that the proposed rate of 4.4946 is below the rolled back rate and therefore constitutes a tax decrease.
- Suspending the \$425,000 deposit to the Greenspace Acquisition Fund for sensitive land acquisition in FY14.
- Eliminating CPI increases to operating expense budgets. It has been more than five years since operating expense budgets have been adjusted to recognize systemic increases in the cost of doing business, i.e. CPI increases. At the inception of this budget process we incorporated modest increases in operating expense in General Fund departmental budgets. However, given the fiscal issues faced in construction of the FY13 and FY14 budgets, I am recommending that these operating expense increases be eliminated.
- Adjusting vacancy rates on a department by department basis to more closely conform to historical vacancy rates, taking into account the size of the department.

- Restructuring pension benefits. In order to address the impact of rising pension expense, which has almost doubled in the General Fund over the past two years, management is currently engaged with each of the City’s unions in bargaining processes to discuss pension reform.

The following table summarizes my recommended FY13 Budget and FY14 Plan.

	FY12 Budget	FY13 Proposed	% Change From FY12	FY14 Plan	% Change From FY13
Revenues	103,074,320	103,941,481	0.84%	107,039,204	2.98%
Baseline Expenditures	103,074,320	104,975,620	1.84%	110,027,640	4.81%
Baseline Net Deficit	-	(1,034,139)		(2,988,436)	
Recommended Increments:					
Police Service Technicians		(48,147)		(99,384)	
Traffic Signs & Marking		(414,466)		(39,909)	
Innovation & Economic Development Department		(271,549)		(175,077)	
Paralegal		(85,425)		(87,735)	
Slum & Blight Study		(60,000)		-	
Homeless Respite Program		(5,200)		-	
General Services Reorganization		42,105		10,620	
Adjusted Net Deficit		(1,876,821)		(3,379,921)	
Options to balance:					
Adjust Millage to Below Rolled Back Rate		1,094,933		1,084,467	
Greenspace Acquisition Suspension		-		425,000	
Eliminate CPI Increases		283,324		600,652	
Adjust Vacancy Rates		161,460		365,619	
Pension Reform:					
General Plan		337,104		379,183	
Consolidated Plan		-		525,000	
Recommended Net Surplus/(Deficit)		-		-	

CAPITAL IMPROVEMENT PLAN

In May 2012, the City Commission approved the FY13 – FY17 Capital Improvement Plan (CIP). The capital requests submitted by departments were broken down into several categories:

- Capital improvement
- Facilities maintenance
- Equipment
- Road resurfacing
- Transportation Improvement Plan
- Stormwater management
- Other funding sources

A significant amount of the funding for the facilities maintenance, equipment, and road resurfacing projects approved as part of the FY13 – FY17 CIP will be generated through recurring maintenance and replacement funds created specifically to meet our future capital needs in these areas. These recurring funds were approved, beginning in FY15, as part of the FY11 – FY15 CIP.

Following are the projects approved by the City Commission as part of the FY13 – FY17 CIP:

CAPITAL IMPROVEMENTS						
	FY13	FY14	FY15	FY16	FY17	Total
Depot Park - park improvements	1,000,000	-	-	-	-	1,000,000
Sidewalk construction / repair	100,190	100,000	100,000	100,000	100,000	500,190
Beville Creek restoration - Cofrin Park	250,000	-	-	-	-	250,000
Fire Station 1 renovation	1,000,000	-	-	-	-	1,000,000
Permeable parking lot - GPD Headquarters	200,000	-	-	-	-	200,000
Pine Ridge playground improvements	40,000	-	-	-	-	40,000
Bivens Arm marsh restoration	-	-	-	177,446	72,554	250,000
Cone Park facility lighting	220,000	-	-	-	-	220,000
Cone Park facility other improvements	-	-	-	-	104,892	104,892
Boardwalk replacement	-	-	-	25,000	25,000	50,000
Median repair/improvement	-	-	-	15,000	15,000	30,000
Total	2,810,190	100,000	100,000	317,446	317,446	3,645,082

FACILITIES MAINTENANCE						
	FY13	FY14	FY15	FY16	FY17	Total
Park & Facility Improvements & Repairs	-	-	50,000	50,000	50,000	150,000
Bus stop improvements	-	-	70,000	70,000	70,000	210,000
Thomas Center A & B termite treatment	80,000	-	-	-	-	80,000
Westside Park Pool repairs & improvements	-	-	-	125,000	125,000	250,000
ADA repairs	-	-	-	25,000	25,000	50,000
GPD Property & Evidence Building roof replacement	-	-	76,000	-	-	76,000
MLK Recreation Center Package Units (HVAC)	-	-	-	60,000	-	60,000
Thomas Center & Gardens improvements	-	-	-	73,000	31,000	104,000
NE Pool renovations & shade structures	-	-	-	200,000	-	200,000
Fire Station 5 renovations	-	-	250,000	-	-	250,000
Hippodrome HVAC upgrades	95,000	-	98,000	-	-	193,000
Westside Pool roof replacement	-	-	76,000	-	-	76,000
TB McPherson Park & Center improvements	-	-	-	-	120,000	120,000
GFR facilities maintenance	-	-	50,000	50,000	50,000	150,000
Mast arms painting & maintenance	100,681	-	60,000	60,000	60,000	280,681
GTEC facility maintenance	-	-	10,000	10,000	10,000	30,000
Public Works Building C Surplus Building roof replacement	-	-	60,000	-	-	60,000
Replace kitchen equipment @ Fire Stations 3,4,5 & 7	-	-	40,000	-	-	40,000
Unscheduled maintenance & repairs	-	-	-	100,000	100,000	200,000
Total	275,681	-	840,000	823,000	641,000	2,579,681

EQUIPMENT REPLACEMENT						
	FY13	FY14	FY15	FY16	FY17	Total
GPD dual authentication technology - network security	55,000	-	-	-	-	55,000
Playground equipment	-	-	15,000	45,000	45,000	105,000
GPD server replacement	-	-	110,000	-	-	110,000
GPD laptop computer replacement	250,000	250,000	-	250,000	250,000	1,000,000
GFR cardiac monitor replacement	93,548	-	105,900	55,900	55,900	311,248
GFR mobile data computer replacement	-	-	25,000	25,000	25,000	75,000
GPD portable radio replacement	-	-	195,000	195,000	195,000	585,000
GPD backup servers	-	-	30,000	-	-	30,000
Girl Scout/Kiwanis Park playground replacement	-	-	-	-	60,000	60,000
GPD video server replacement	-	-	40,000	-	-	40,000
GFR extrication equipment replacement	-	-	26,000	26,000	26,000	78,000
GPD aircards & printers in cars	(101,250)	-	-	-	-	(101,250)
GPD vehicle video cameras	-	-	130,000	130,000	130,000	390,000
GFR capital equipment for training stations	-	-	24,300	-	-	24,300
PC equipment replacement	-	-	-	125,000	125,000	250,000
GFR public safety education trailer replacement	-	-	150,000	-	-	150,000
ISE WIFI & ISE wired access control	-	-	70,000	-	-	70,000
UCS VoIP upgrade	-	-	70,000	-	-	70,000
Parking Garage camera system upgrade	-	-	100,000	-	-	100,000
Public Works work management system (40% GF)	240,000	-	-	-	-	240,000
RTS farebox upgrades	-	-	492,000	-	-	492,000
GFR Self-Contained Breathing Apparatus replacement	-	-	400,000	-	-	400,000
ARCGIS server upgrade for GIS data	-	-	42,200	-	-	42,200
Total	537,298	250,000	2,025,400	851,900	911,900	4,576,498

ROAD RESURFACING						
	FY13	FY14	FY15	FY16	FY17	Total
Road resurfacing projects to be determined - 2015 bond issue	-	-	4,500,000	-	-	4,500,000
Recurring road resurfacing contributions - projects TBD	-	-	330,000	490,000	490,000	1,310,000
Asphalt zipper for road resurfacing	-	-	160,000	-	-	160,000
General road resurfacing - Solid Waste truck damage repairs	-	-	-	300,000	300,000	600,000
Public Works Asphalt Section - pavement management	-	-	-	152,554	152,554	305,108
Total	-	-	4,990,000	942,554	942,554	6,875,108

TRANSPORTATION IMPROVEMENT PLAN						
	FY13	FY14	FY15	FY16	FY17	Total
SE 4th St. (reconstruction: Williston to Depot)	-	3,500,000	-	-	-	3,500,000
Transfer to RTS	-	-	-	440,000	440,000	880,000
Debt service: FY14 proposed issue	-	375,000	375,000	375,000	375,000	1,500,000
Total	-	3,875,000	375,000	815,000	815,000	5,880,000

As part of the FY13 – FY17 CIP approval, the City Commission authorized a \$5 million borrowing in FY14 to assist in providing funding for the Transportation Improvement Plan. The debt service on the issue will be funded through the Five Cents Local Option Gas Tax.

STORMWATER MANAGEMENT UTILITY FUND						
	FY13	FY14	FY15	FY16	FY17	Total
Pipe replacement - SW 2nd Ave, SW 10th ST, SW 5th Ave.	100,000	820,000	-	-	-	920,000
Pipe replacement - SW 6th St (Univ. Ave. to SW 2nd Ave.)	50,000	250,000	-	-	-	300,000
Pipe replacement - NW 14th St (Univ. Ave. to NW 5th Ave.)	50,000	350,000	-	-	-	400,000
Tumblin Creek regional wetland & trash trap	250,000	1,000,000	-	-	-	1,250,000
Public Works work management system (40% SMUF)	240,000	-	-	-	-	240,000
Total	690,000	2,420,000	-	-	-	3,110,000

OTHER FUNDING SOURCES						
	FY13	FY14	FY15	FY16	FY17	Total
Old Airport Landfill remediation (Solid Waste Fund)	2,100,000	-	-	-	-	2,100,000
Public Works work management system (20% Solid Waste)	120,000	-	-	-	-	120,000
Golf course maint. & cart replacement (Ironwood surcharge)	50,000	35,000	41,250	35,000	35,000	196,250
Total	2,270,000	35,000	41,250	35,000	35,000	2,416,250

The City Commission approved as part of the FY13 – FY17 CIP a borrowing of \$2.1 million in FY13 to fund the Old Airport Landfill remediation work. The debt service expense associated with this borrowing will be paid from the Solid Waste Fund.

OTHER FUNDS

IRONWOOD GOLF COURSE

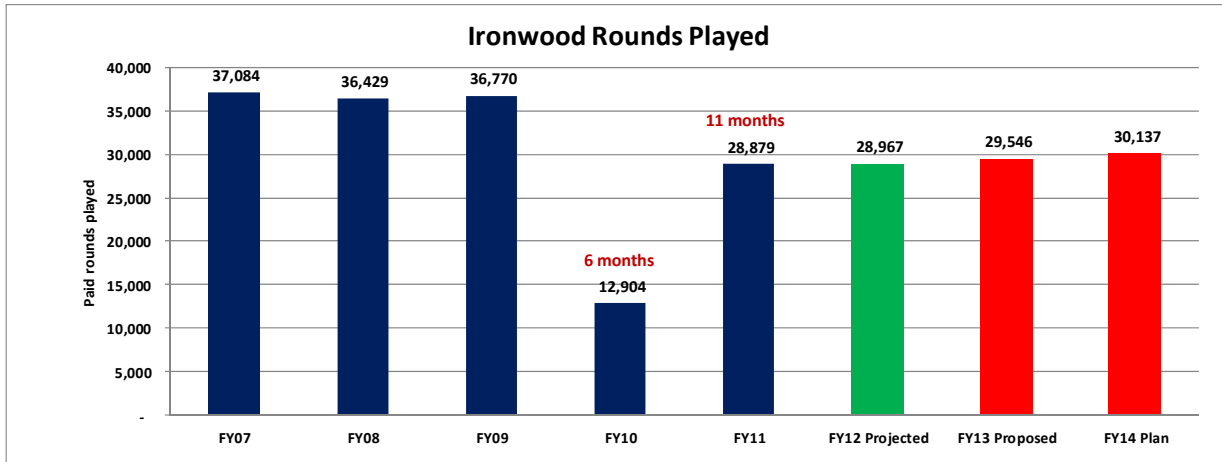
In 2009 the City Commission evaluated a number of alternatives for the future of Ironwood Golf Course. Included in those alternatives were:

- Sale of the property
- Third party management
- Converting the property to an alternate use (such as a passive park)
- Continuing to own the property and operating it as a golf course

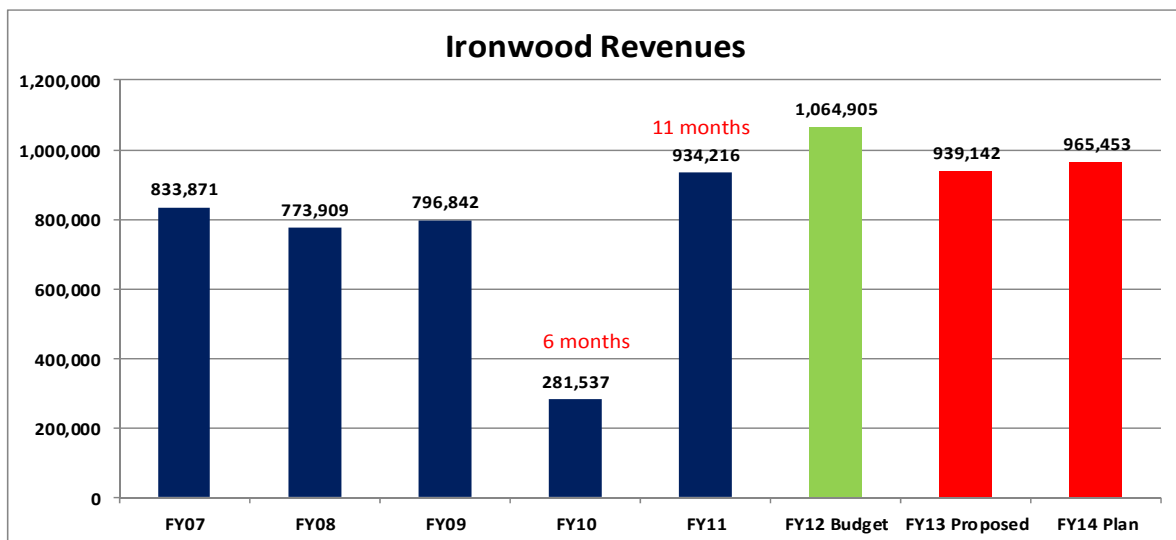
After reviewing the potential options, the Commission determined that it would be in the City's best interest to maintain ownership of the property, continue to operate the property as a golf course, and transition the course from an enterprise fund to a program within the Parks, Recreation, and Cultural Affairs recreation programs in the General Fund.

Staff recommended, and the Commission concurred, that if the City intended to continue to operate the property as a golf course, it would be prudent to fund capital improvements designed to upgrade the quality of the course and provide the opportunity to increase the number of rounds played. Projections indicated that the incremental revenue generated from a \$5 surcharge per round associated with the course improvements would be more than sufficient to cover the debt service costs from the course upgrades.

The course was closed from the beginning of April 2010 through October of 2010 while the improvements were completed. For the eleven months of fiscal year 2011 for which the course was open for play (November 2010 through September 2011) 28,879 rounds were played. This level of play generated almost \$145,000 in capital surcharge revenues, which was more than enough to cover the \$95,669 in debt service costs from the improvements.



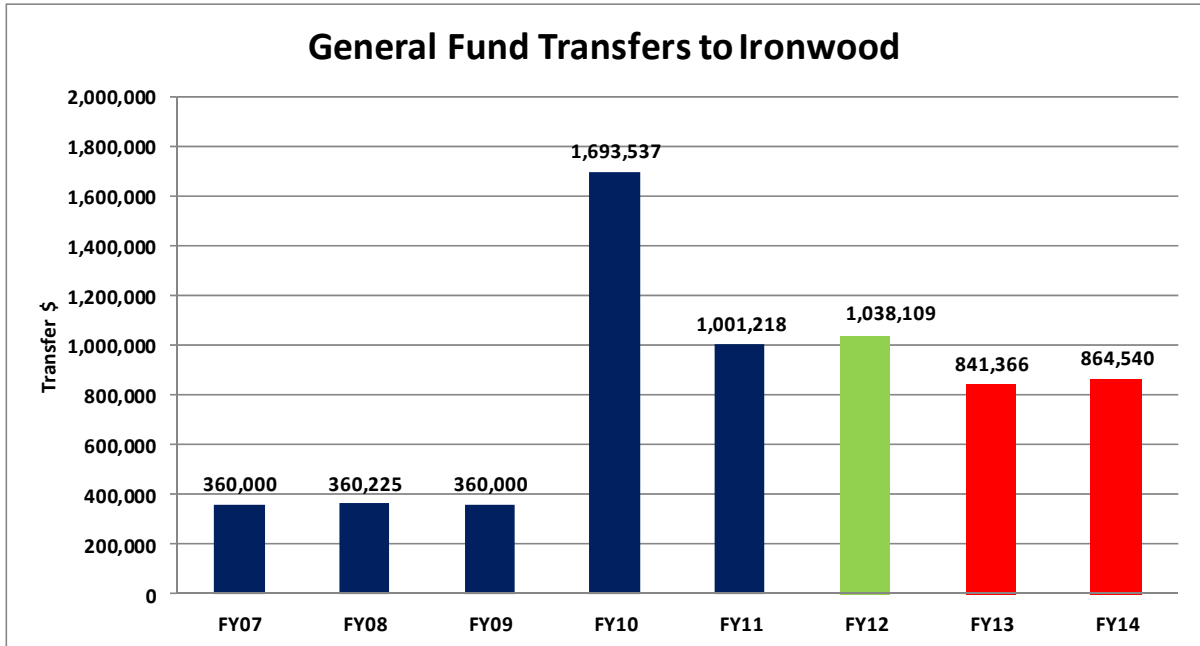
Despite the decline in rounds played from prior years, the \$5 increase in green fees is projected to generate sufficient revenue to more than cover the cost of the course improvements. Rounds played, which equate to the number of customers coming through Ironwood’s doors, are the primary determinant of course revenues. Based on the rounds projection above, following is the estimated revenue projection over the forecast period:



Following is a breakdown by of Ironwood revenues and expenses for FY13 and FY14.

IRONWOOD REVENUE & EXPENSE			
	FY12	FY13	FY14
	Budget	Proposed	Plan
FTE	2.5	2.5	2.5
REVENUES			
Green fees	364,405	371,606	379,038
Capital surcharge	135,000	137,780	140,535
Cart rentals	277,365	226,234	230,759
Other	288,135	203,522	215,121
Total Revenues	1,064,905	939,142	965,453
EXPENSES			
Personal services	335,424	264,096	270,732
Maintenance contract	547,000	558,104	569,746
Other operating expenses	469,015	505,412	529,107
Debt service	314,544	95,173	95,657
Non-operating and capital	99,178	151,196	140,953
Total Expenses	1,765,161	1,573,981	1,606,195
Net change in assets before the General Fund Transfer	(700,256)	(634,839)	(640,742)
Total transfers fom General Fund	1,038,109	841,366	864,540
Change in Net Assets	337,853	206,527	223,798

As noted above, as part of the Ironwood review in 2009, the decision was made to transition the course from an Enterprise Fund into the General Fund over a ten year period between FY10 and FY19. Part of that transition required a fundamental change in the manner in which monies were transferred from the General Fund to Ironwood over the course of this transition period. Beginning in FY10, the transfer was altered to cover the entire Ironwood annual operating loss plus an additional \$300,000 per year to amortize the \$3 million cash deficit which had been generated at the course since its purchase in 1992. The estimated transfer to Ironwood from the General Fund over the two year budget period is pictured below. The reduction from FY12 to FY13 is primarily attributable to the fact that the debt service on the funds borrowed in 1992 to acquire the course will be paid off in FY12.

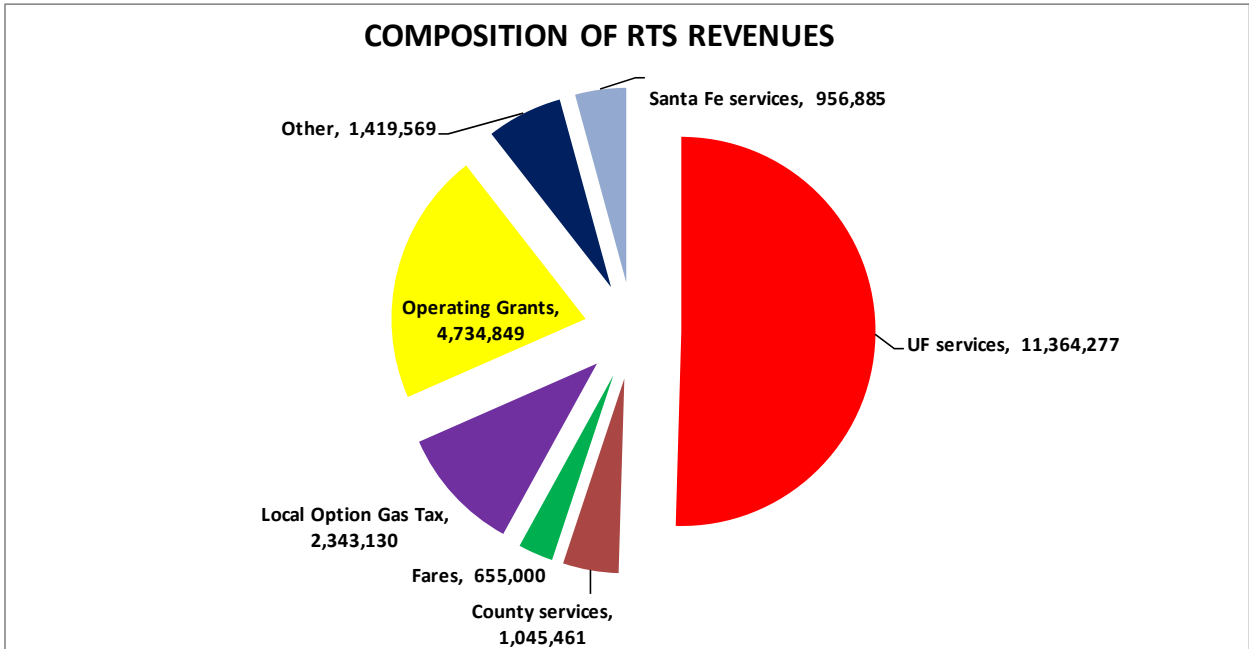


Based on this schedule the \$3 million cash deficit will be amortized by FY19. The composition of the General Fund transfer for FY13 and FY14 is as follows:

COMPOSITION OF TRANSFER FROM GENERAL FUND		
	FY13	FY14
Indirect Cost	194,077	213,485
Amortization of Cash Deficit	300,000	300,000
Operating Loss	347,289	351,055
Total Transfer from General Fund	841,366	864,540

REGIONAL TRANSIT SYSTEM

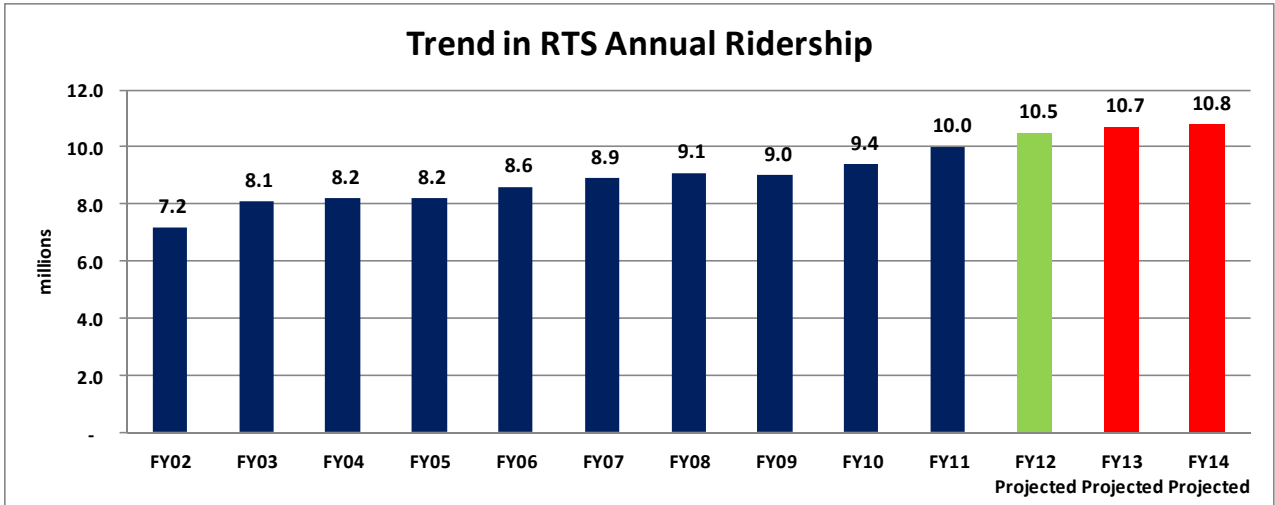
RTS operations, as well as its financial picture, is dominated by the relationship with the University of Florida. As the chart below demonstrates, 50% of RTS' FY13 proposed operating revenues are related to services provided to the University of Florida.



Following is a breakdown of RTS revenues for FY13 and FY14:

RTS REVENUES			
	FY12	FY13	FY14
	Budget	Proposed	Plan
UF services	11,265,910	11,364,277	12,118,444
Santa Fe services	1,100,212	956,885	987,317
County services	838,798	1,045,461	1,077,688
Fares	655,000	655,000	705,000
Local Option Gas Tax	2,285,980	2,343,130	2,366,561
Operating grants	4,182,559	4,734,849	4,760,575
Other	1,285,127	1,419,569	1,451,420
Total Revenues	21,613,586	22,519,171	23,467,005

The addition of the Santa Fe contract in FY12 has augmented RTS' already growing ridership.



On the expense side, approximately 55% of RTS operating expense is related to personal services. RTS personnel needs have increased as their service delivery levels have expanded. To date, much of these increased staffing needs have been addressed through higher overtime levels. In order to deal with greater staffing requirements on a more permanent basis, in June 2012 the City Commission authorized ten new operator positions. The cost of these new positions will be paid for through reduced overtime expense, made possible through utilization of this expanded staffing.

The following chart details the breakdown of RTS expenses for FY13 and FY14:

RTS EXPENSES			
	FY12 Budget	FY13 Proposed	FY14 Plan
FTE	262.50	272.50	272.50
Personal services	12,346,237	12,432,092	12,829,561
Fuel	3,570,000	3,451,073	3,572,327
Other contractual services	1,790,200	2,006,589	2,073,542
Other operating expense	3,688,297	3,931,935	4,005,749
Non op. (exc. depreciation)	586,907	666,434	860,281
Total Expenses	21,981,641	22,488,123	23,341,460
Change in Net Assets	(368,055)	90,948	185,445

There are several as yet unfunded RTS increment requests:

- Urban Circulator conceptual study \$100,000 – This study would assess the viability of developing a streetcar service which would run in parallel corridors between downtown and midtown to connect the central business district, Innovation Square and the University of Florida.
- Eastside service enhancement \$778,380
- Reinstitute full service for the day after Thanksgiving \$67,000
- Reinstitute full service for Christmas Eve \$67,000

SOLID WASTE

Detailed below is the breakdown of revenue and expense for the Solid Waste Fund for FY13 and FY14:

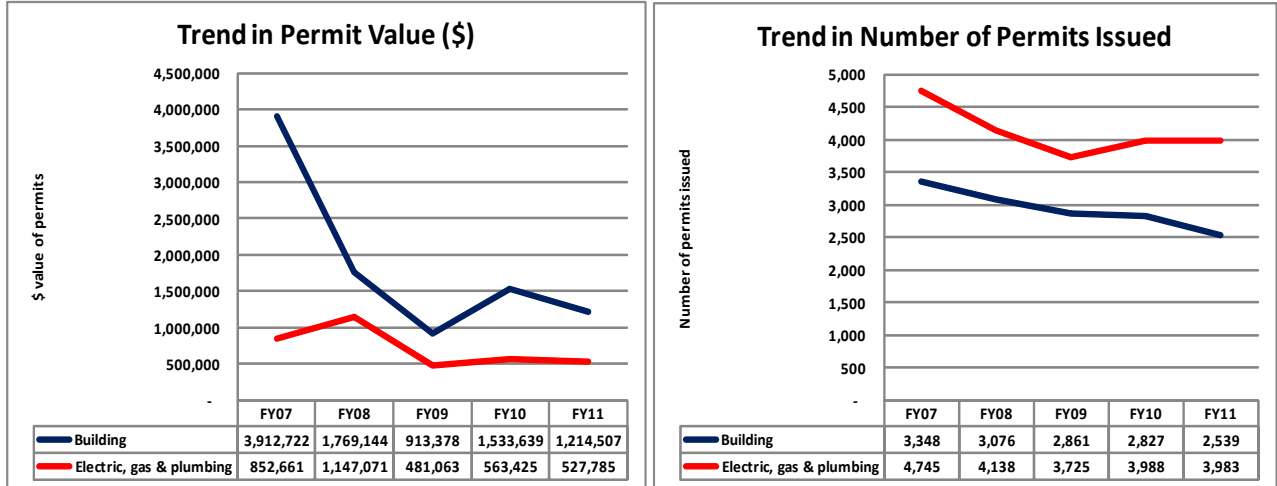
SOLID WASTE FUND			
	FY12 Budget	FY13 Proposed	FY14 Plan
FTE	12.03	12.03	12.03
REVENUES			
Collection fees	7,268,667	7,312,279	7,356,153
Franchise fees	1,103,800	1,110,423	1,117,085
Other	98,658	141,284	146,878
Total Revenues	8,471,125	8,563,986	8,620,116
EXPENSES			
Personal services	773,059	796,438	823,543
Solid waste tipping fees	1,431,862	1,453,340	1,482,407
Refuse collection fees	4,217,483	4,280,745	4,366,360
Roadway maintenance reimbursement	600,000	600,000	600,000
Other	1,019,576	1,223,605	1,184,808
Total Expenses	8,041,980	8,354,128	8,457,118
Change in Net Assets	429,145	209,858	162,998

Two significant issues are on the immediate horizon for the Solid Waste Fund. First is the situation of the Old Airport Landfill. In August of 2006, the State Department of Environmental Protection (DEP) met with Solid Waste personnel to inspect the old airport landfill site which was used off and on by the City from the 1940s through the 1970s at which time it was closed. DEP observed several areas of concern where water runoff had caused the erosion of topsoil used for the landfill cap, and some areas where buried tires were working their way back up through the surface. Based on that visit and the recommendation of the DEP, the City submitted a conceptual plan for remediation of the landfill, which DEP approved in 2006. The estimated cost of the remediation is approximately \$2.1 million. In May of 2012, the City Commission approved a FY13 borrowing of \$2.1 million to fund the project costs. Solid Waste rates will be increased, if necessary, to cover the debt service costs, which will be spread over 10 to 20 years. This will enable us to avoid rate spikes to cover the capital costs.

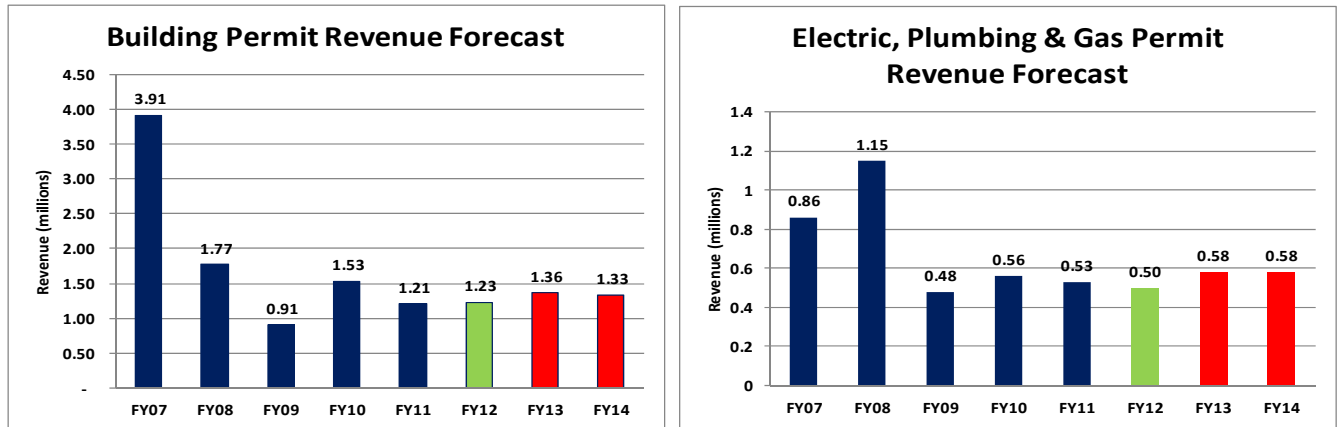
The second issue is roadway maintenance cost reimbursement. For a number of years, the Solid Waste Fund has transferred \$600,000 (\$300,000 to the General Fund and \$300,000 to the General Capital Projects Fund) to cover the roadway maintenance costs generated by garbage collection vehicles on City streets. This figure has not been adjusted in many years, and the City's Audit, Finance & Legislative Committee has directed staff to review whether this reimbursement level is still appropriate. The findings may have an impact on future Solid Waste rates, and we recommend that any findings related to a change in the level of this transfer be implemented in FY14.

FLORIDA BUILDING CODE ENFORCEMENT FUND

A look at permit revenue history clearly demonstrates the effect of the recession on the financial status of the Florida Building Code Enforcement Fund.



The following graphs outline estimated revenues over the upcoming two-year budget period.

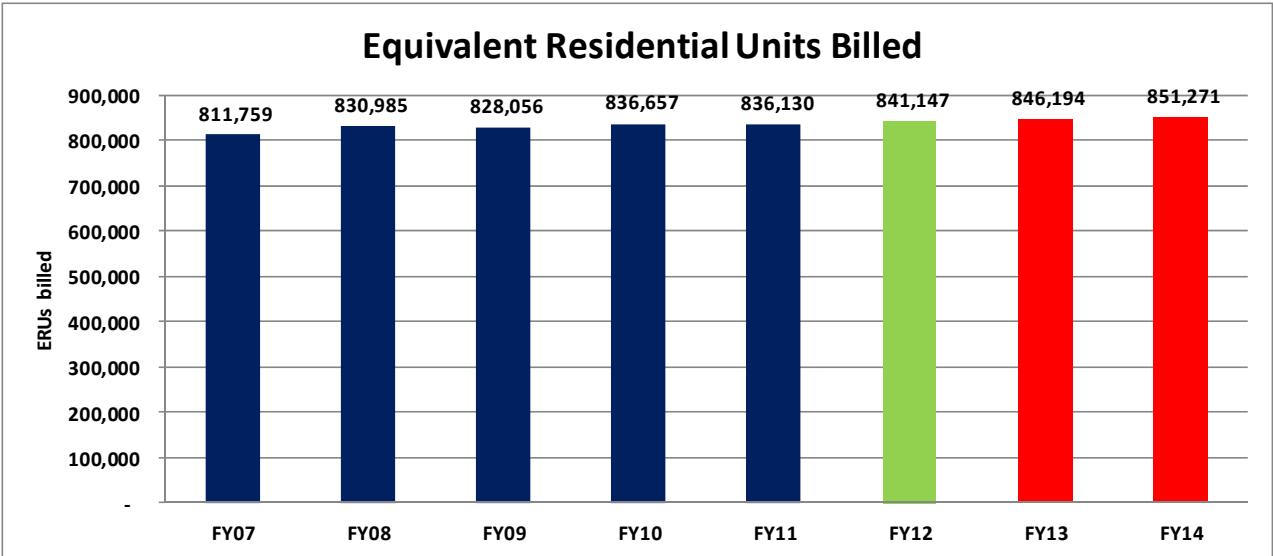


The revenues and expenses for the two-year budget are displayed in the table below. They indicate that if estimates hold, reserves in this fund will be reduced by approximately \$1.1 million over the next two fiscal years. This fund has sufficient fund balance to cover this loss over this period.

FLORIDA BUILDING CODE ENFORCEMENT FUND			
	FY12 Budget	FY13 Proposed	FY14 Plan
FTE	12.03	12.03	12.03
REVENUES			
Building permits	1,225,000	1,364,000	1,325,000
Electric, Plumbing, and Gas permits	500,000	575,000	575,000
Other revenue	186,253	157,475	159,500
Total Revenues	1,911,253	2,096,475	2,059,500
EXPENSES			
Personal services	1,562,374	1,765,454	1,821,841
Operating expenses	458,919	477,745	492,965
Non operating & capital expenses	257,864	339,397	372,982
Total Expenses	2,279,157	2,582,596	2,687,788
Change in Net Assets	(367,904)	(486,121)	(628,288)

STORMWATER MANAGEMENT UTILITY FUND (SMUF)

The objective of the stormwater program is to improve Gainesville’s water quality. In order to achieve this, staff performs maintenance of basins and ditches and also maintains the stormwater system. Entities are billed based on their factor of Equivalent Residential Units (ERU). The table below outlines the estimates for ERU growth in FY13 and FY14.



Below is the rate history and rate estimates through FY14 for SMUF. From FY07 to FY11, the City Commission authorized a 25 cent per month per ERU increase in each of these years to provide funding for the completion of water quality improvement capital projects. Going forward, staff is recommending that SMUF rates be incorporated into the City’s policy of increasing rates by 5% every other year. Therefore, in FY14 operating rates are projected to increase by 5%.

SMUF RATE FORECAST PER ERU			
	Capital	Operating	Total
FY07	0.25	6.70	6.95
FY08	0.50	6.90	7.40
FY09	0.75	6.90	7.65
FY10	1.00	6.90	7.90
FY11	1.25	6.90	8.15
FY12	1.25	6.90	8.15
FY13	1.25	6.90	8.15
FY14	1.25	7.25	8.50

The table below outlines the revenue and expense estimates in the SMUF for FY13 and FY14:

STORMWATER MANAGEMENT UTILITY FUND			
	FY12 Budget	FY13 Proposed	FY14 Plan
FTE	61.10	61.10	61.10
REVENUES			
SMUF fees	6,798,000	7,230,403	7,275,910
Other revenue	284,000	298,200	313,110
Total Revenues	7,082,000	7,528,603	7,589,020
EXPENSES			
Personal services	3,223,395	3,324,978	3,438,039
Operating expenses	3,537,227	2,994,295	3,197,689
Total Expenses	6,760,622	6,319,273	6,635,728
Change in Net Assets (excluding depreciation)	321,378	1,209,330	953,292

COMMUNITY OUTLOOK

The last five years has been a particularly challenging period. The City has persevered through the throes of a national recession and legislative actions that at times have hampered our ability to deal with the effects of the economic downturn. During these difficult times, our financial stewardship has enabled us to protect and grow our financial reserves in order to best position ourselves to deal with the issues that remain ahead.

While fully cognizant of all that remains to be accomplished, we are encouraged as we recognize the promise that lies ahead for the City of Gainesville. The vision of Innovation Square is rapidly becoming a reality. The anchor facility is constructed, and through the collaborative efforts of the City, the University of Florida, and the Chamber of Commerce, MindTree has been recruited as the first signature tenant for the facility. They bring with them 100 technology-based jobs in 2012, with the potential for up to 400, at an average salary of \$80,000. Progress continues on the Depot Park project, which when completed will be the centerpiece for downtown commerce, recreation, and cultural activities. Most recently the City has initiated a multi-million dollar project to renovate a vacant City downtown property and enter into a long-term lease with Prioria Robotics, a growing Gainesville company that looks to expand their operations while keeping their roots in downtown Gainesville. They fit the ideal profile as the landmark tenant of the long-planned “Power District” – a cutting-edge technological, environmentally friendly business with outstanding prospects for future growth.

These three projects – Innovation Square, Depot Park, and the Power District – are the linchpins in developing the corridor between the UF campus and downtown Gainesville. With the progress made to date, we have taken the first important steps towards recognizing our goal of revitalizing this sector, and stand on the threshold of a new era for the City of Gainesville.

In other segments of the City, a number of significant developments – Hatchett Creek, Plum Creek, the Urban Village, Butler Plaza - are all moving forward at various phases of the land use and planning process. As economic conditions improve, we hope and expect to see specific development proposals for these projects in the not too distant future.

Finally, projects funded through City Capital Improvement Plan monies and the Wild Spaces Public Places sales tax initiative are beginning to make changes in the face of City infrastructure. An outstanding example is the development of Cone Park. The Wild Space initiative provided funds to install a competition-level track, basketball courts, bathrooms and other amenities. In a collaborative effort with the City, the Alachua County Library District is siting a satellite facility on the grounds at Cone Park, with the intent of capturing the synergy between the co-location of recreational, cultural, and educational facilities.

While there are indeed many challenges yet to be faced as we work towards economic recovery, these and many other projects of a similar nature provide reason for optimism.

CONCLUSION

Staff has worked diligently to prepare a budget that positions us to continue the work of delivering high quality municipal services to our residents. I would like to thank employees throughout the organization for their assistance and cooperation in putting this plan together. I believe the budget as formulated will facilitate moving forward through difficult financial times as we strive towards our objective of remaining a top-ten mid-sized City.

Respectfully submitted,



Russ Blackburn

City Manager

GENERAL FUND FINANCIAL PLAN

	5 YR ACTUAL					PROPOSED BUDGET		
	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
	Actual	Actual	Actual	Actual	Actual	Budget	Proposed	Plan
SOURCES OF FUNDS:								
Revenues:								
Taxes	38,283,928	40,716,640	39,908,704	43,066,262	41,328,516	40,155,614	40,502,519	40,650,195
Licenses & permits	634,065	1,060,466	770,664	745,521	832,814	757,184	846,430	902,838
Intergovernmental	12,168,892	11,830,611	10,554,794	9,918,183	10,947,687	10,737,852	11,026,594	11,356,847
Charges for Services	7,772,310	7,189,431	7,359,742	7,247,822	7,126,476	7,624,770	7,779,773	8,258,800
Fines & forfeitures	1,558,817	1,601,396	1,493,287	1,473,559	1,264,961	1,353,949	1,445,953	1,484,261
Miscellaneous	1,425,354	1,547,761	1,431,036	1,230,240	1,242,675	837,088	1,014,638	1,069,337
	61,843,366	63,946,305	61,518,227	63,681,588	62,743,130	61,466,457	62,615,907	63,722,278
Transfers from:								
Other Funds	698,421	653,721	623,537	624,367	5,618,125	5,384,874	5,885,338	6,429,549
Utility Transfer	30,219,100	31,271,605	33,966,919	34,187,937	35,075,309	36,222,989	36,666,549	38,101,425
	30,917,521	31,925,326	34,590,456	34,812,304	40,693,434	41,607,863	42,551,887	44,530,974
TOTAL SOURCES	92,760,886	95,871,631	96,108,683	98,493,891	103,436,564	103,074,320	105,167,794	108,253,252
USES OF FUNDS:								
Personal Services	56,010,111	57,289,112	59,249,057	59,126,148	58,539,917	60,845,386	62,519,386	64,738,477
Operating	21,548,011	23,850,952	22,652,485	22,885,382	23,227,701	25,764,812	26,571,590	27,234,702
Non-operating/capital	1,347,815	1,008,844	703,066	405,960	431,854	675,544	709,118	698,629
Transfers	13,343,996	16,026,470	13,525,084	15,187,550	15,584,865	15,788,578	15,367,700	15,581,444
TOTAL USES	92,249,934	98,175,377	96,129,692	97,605,040	97,784,337	103,074,320	105,167,794	108,253,252
EXCESS(DEFICIT) OF SOURCES OVER USES	510,953	(2,303,747)	(21,009)	888,851	5,652,226	-	-	-
Fund Balances:								
October 1	16,241,614	16,752,567	14,448,820	14,427,811	15,316,662	20,968,888		
September 30	16,752,567	14,448,820	14,427,811	15,316,662	20,968,888	20,968,888		

GENERAL FUND REVENUE TREND

All Departments	5 YR ACTUAL BY REVENUE SOURCE CODE					PROPOSED BUDGET		
	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
	Actual	Actual	Actual	Actual	Actual	Budget	Proposed	Plan
Taxes:								
0001 Current Taxes-Real Property	23,282,428	23,111,777	23,205,086	24,958,387	23,066,872	22,214,537	22,445,471	22,221,016
0201 Local Option Gas Tax	976,699	863,754	696,854	661,483	760,489	747,508	778,970	791,317
0300 Hazmast Gross Receipts Tax	198,065	240,115	197,388	190,043	168,809	218,212	198,884	198,884
0403 Franchise Fees-Catv	7,090	-	-	-	-	-	-	-
0601 Utility Tax-Electric	6,047,469	7,246,954	7,196,428	8,458,312	8,734,265	8,472,000	8,631,388	8,861,343
0603 Utility Tax-Univ of FI Housing	23,376	25,150	23,734	23,698	23,891	26,620	23,970	23,970
0604 Utility Tax-Univ of FI Phy Pit	42,799	63,759	66,042	75,301	68,737	78,150	68,460	68,460
0607 Utility Tax-Water	1,089,886	1,186,422	1,301,143	1,337,567	1,505,503	1,500,751	1,645,599	1,678,511
0608 Utility Tax-Gas	553,918	619,795	760,869	765,293	747,750	700,000	651,153	670,687
0610 Utility Tax-Fuel Oil	5,007	17,788	270	625	561	637	608	608
0611 Utility Tax-Propane Gas	71,591	80,020	72,831	79,030	74,649	78,760	81,565	82,858
0630 Communications Svc Tax	5,051,864	6,302,170	5,357,125	5,415,879	5,216,204	5,115,237	5,100,899	5,162,109
1001 Business Tax	800,746	758,445	886,701	955,513	897,981	923,230	855,838	869,403
1003 Home Occupational Permits	25,000	38,217	32,307	27,510	22,069	19,962	19,716	21,030
1101 Occupational Tax-Ez Zn 1	200,761	202,697	106,659	29,552	78,874	-	-	-
1103 Occupation Tax Zn 3	-	-	-	-	(38,138)	-	-	-
1151 Occupation Tax Ez Crd Zn 1	(99,653)	(99,365)	(51,298)	(14,213)	-	-	-	-
3201 Payments in lieu of taxes-GHA	6,882	58,944	56,565	102,282	-	60,010	-	-
Total Taxes	38,283,928	40,716,640	39,908,704	43,066,262	41,328,516	40,155,614	40,502,519	40,650,195
Licenses and Permits:								
1200 Fast Track Processing Fees	441	-	-	-	-	-	-	-
1202 Miscellaneous Permits	(350)	-	-	5,880	5,720	5,531	4,710	5,024
1205 Open burn permits	-	-	-	355	400	355	405	432
1401 Electric, Plumb & Gas Permits	(91)	-	-	-	-	-	-	-
1402 Street Graphics Inspection	(55)	-	-	-	-	-	-	-
1403 Landlord License Fee	620,917	1,054,277	761,184	730,746	817,857	742,801	833,769	889,334
1404 Taxi Licenses	13,148	6,188	9,480	8,540	8,838	8,497	7,546	8,049
1406 Competency Renewals	55	-	-	-	-	-	-	-
Total Licenses and Permits:	634,065	1,060,466	770,664	745,521	832,814	757,184	846,430	902,838

GENERAL FUND REVENUE TREND

All Departments	5 YR ACTUAL BY REVENUE SOURCE CODE					PROPOSED BUDGET		
	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
	Actual	Actual	Actual	Actual	Actual	Budget	Proposed	Plan
Intergovernmental Revenue:								
2402	1,856,882	1,865,746	1,866,448	1,809,255	1,938,155	1,728,164	1,953,776	2,023,174
2403	1,291,986	1,012,300	616,043	637,372	674,300	634,827	717,703	743,196
2404	31,623	33,798	37,334	33,937	33,261	35,432	33,991	33,991
2405	81,437	82,777	92,552	90,456	123,189	120,177	101,112	101,112
2406	7,013,073	6,890,104	6,014,999	5,461,335	6,275,308	6,037,038	6,227,000	6,448,183
2407	46,545	48,644	51,241	56,622	60,072	58,403	69,820	69,820
2411	187,953	196,600	204,146	214,076	221,778	221,275	226,208	230,926
2414	383,460	394,964	407,034	419,245	431,822	444,536	453,560	463,021
2416	16,228	-	-	-	-	-	-	-
2813	6,304	10,267	10,730	15,282	7,662	8,000	10,259	10,259
8212	1,253,399	1,295,411	1,254,267	1,180,604	1,182,142	1,450,000	1,233,165	1,233,165
Total Intergovernmental Revenue	12,168,892	11,830,611	10,554,794	9,918,183	10,947,687	10,737,852	11,026,594	11,356,847
Charges for Services:								
1124	14,851	32,502	68,328	51,189	67,078	-	-	-
1125	(7,435)	(19,391)	(35,236)	(25,594)	(33,538)	-	-	-
3401	258,683	207,582	120,832	121,860	85,239	140,131	166,858	170,338
3403	30,524	22,026	17,951	32,631	20,077	19,636	23,345	23,345
3405	4,327	6,855	32,277	61,827	57,377	51,155	22,942	24,470
3406	-	59,000	69,150	81,520	70,606	67,962	70,065	73,568
3414	756,663	-	-	-	-	-	-	-
3419	11,776	15,449	26,962	27,280	31,120	28,570	35,535	36,601
3421	18,357	19,997	23,152	22,354	27,944	27,791	22,756	24,273
3424	-	-	-	650	1,714	-	-	-
3425	-	-	-	10,415	26,551	20,000	18,477	19,709
3490	(424)	936	664	861	725	-	-	-
3601	567,319	203,436	149,864	(65,443)	-	-	-	-
3603	157,266	146,394	194,471	180,065	166,147	181,728	191,511	195,506
3605	-	341,265	47,406	51,978	66,450	102,000	60,311	60,311
3606	182,725	182,725	184,859	197,952	182,725	182,725	182,725	182,725
3801	39,379	41,448	23,158	20,654	36,511	49,661	24,014	25,215
3805	23,646	23,305	9,013	7,703	10,131	-	16,192	17,002
4001	196,441	184,789	165,047	169,312	149,162	175,033	157,027	167,492
4002	48,293	91,639	85,235	37,851	24,406	-	15,169	16,180
4003	30,073	47,592	53,337	57,099	68,654	37,900	69,952	74,614
4016	22,939	57,840	70,522	28,482	14,617	66,333	32,722	34,903

GENERAL FUND REVENUE TREND

All Departments	5 YR ACTUAL BY REVENUE SOURCE CODE					PROPOSED BUDGET		
	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
	Actual	Actual	Actual	Actual	Actual	Budget	Proposed	Plan
4036 Special events processing	5,799	2,101	493	439	319	365	325	347
4045 Traffic engineering projects	22,267	17,081	32,686	80,954	41,957	68,864	52,509	53,341
4046 Parking garage	278,926	215,982	220,702	207,104	166,002	188,725	182,803	194,985
4061 Traffic review fees	-	3,000	11,000	5,300	4,200	9,919	5,994	6,119
4062 Developmental review fees	-	-	-	-	-	10,000	-	-
4063 Environmental review fees	-	-	-	6,000	3,000	14,537	3,692	3,692
4201 Property sales	10,020	2,500	-	-	-	-	-	-
4204 Direct financial svcs-RTS	106,078	132,750	136,733	102,550	-	-	-	-
4531 AFSS-rent	55,600	60,233	(4,633)	-	-	-	-	-
4601 Swimming pools	101,261	128,205	135,408	169,928	205,599	215,250	209,599	223,567
4610 Recreation centers	104,105	87,318	93,038	78,701	95,617	94,554	95,708	102,086
4620 Recreation fees	106,219	65,439	113,247	108,540	63,892	103,853	65,184	69,528
4623 Vending machine revenue	1,876	1,198	1,645	1,774	4,125	-	2,602	2,775
4625 Recreation memberships	-	-	178	-	-	-	-	-
4630 Recreation-adult sports	15,000	13,750	15,000	17,547	15,000	16,896	18,079	19,283
4640 Recreation-youth sports	17,616	11,446	12,917	11,344	6,182	-	2,249	2,399
4641 Summer playground fees	106,398	70,585	84,224	115,440	52,994	93,037	54,151	57,760
4670 Registration fees	-	-	651	3,398	-	-	-	-
4699 Discounts/scholarships	(634)	(838)	(641)	(15)	-	-	-	-
4901 Utility indirect services	1,445,488	1,517,762	1,593,650	1,673,333	1,757,000	1,844,850	1,988,027	2,087,428
4902 RTS-indirect services	703,082	738,236	791,642	831,221	910,912	955,218	1,050,740	1,155,814
4904 CDBG-indirect services	141,264	140,673	143,663	86,964	79,896	73,030	76,724	80,560
4906 SMU-indirect services	422,932	316,058	331,861	317,689	320,866	320,866	352,953	388,248
4910 Asst city attorney-GRU	-	-	161,969	203,343	180,900	202,666	154,266	159,801
4912 Solid waste-indirect services	114,068	119,771	125,760	132,048	138,650	145,583	160,141	176,155
4914 Golf course-indirect services	138,241	145,153	152,411	160,031	168,033	176,434	194,077	213,485
4915 Fleet mgmt indirect services	267,895	285,070	299,324	314,290	330,006	346,505	352,329	369,945
4916 General insurance indirect svcs	133,949	140,646	147,678	155,062	162,815	170,956	188,052	206,857
4917 Health insurance indirect svcs	82,751	86,889	91,233	74,855	77,100	75,604	83,164	91,480
4918 CRA indirect services	76,911	80,757	84,795	89,035	93,488	98,161	107,977	118,775
4919 Fl bldg codes indirect svcs	216,800	311,999	327,599	246,358	248,822	248,822	261,263	287,389
4920 General pension indirect svcs	-	100,432	105,454	110,726	116,262	122,075	96,669	101,502
4921 Police pension indirect svcs	-	18,390	19,310	20,275	21,289	22,353	25,112	26,368
4922 Fire pension indirect svcs	-	12,260	12,873	13,517	21,289	14,902	25,112	26,368
6802 Damaged property restitution	975	2,644	(162)	10,475	1,960	-	-	-
7206 Police-Per & train cost rec.	54,820	41,436	65,338	31,553	31,553	42,492	43,333	44,633
9902 Airport security	280,484	236,549	289,205	336,218	310,409	325,036	332,941	342,930
9903 Airport fire station	406,714	418,566	456,500	461,179	422,643	472,592	484,395	498,927
Total Charges for Services:	7,772,310	7,189,431	7,359,742	7,247,822	7,126,476	7,624,770	7,779,773	8,258,800

GENERAL FUND REVENUE TREND

All Departments	5 YR ACTUAL BY REVENUE SOURCE CODE					PROPOSED BUDGET		
	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Proposed	FY14 Plan
7401 T/F misc special revenue	-	-	31,010	-	3,676	-	-	-
7403 T/F School crossing guards	17,500	35,525	20,300	20,605	21,635	22,717	43,472	43,472
7404 T/F FFGFC 1992	-	-	-	-	7,914	-	-	-
7405 T/F General capital projects	-	-	-	-	26	-	-	-
7406 T/F Evergreen cemetery	34,509	45,110	42,630	43,269	103,591	108,351	119,186	131,105
7410 T/F Downtown Redev Trust	83,444	-	-	-	-	-	-	-
7415 T/F General Pension Fund	34,922	34,254	35,864	38,282	-	-	-	-
7417 T/F Misc gifts & grants	-	20,842	-	-	-	-	-	-
7420 T/F Solid waste	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000
7422 T/F Arts in public places	-	9,000	9,000	9,000	9,000	9,000	9,000	9,000
7423 T/F RTS	-	-	-	52,317	56,451	57,306	58,602	60,771
7432 T/F General Insurance Fund	-	-	-	-	-	-	300,000	750,000
7441 T/F CRA	58,247	-	-	-	-	-	-	-
7445 T/F Greenspace	-	25,000	-	-	-	-	-	-
7459 T/F FFGFC 2001	-	3,710	-	-	-	-	-	-
7464 T/F GRU wtr connect stchrg	115,797	122,431	192,923	65,923	-	181,110	183,327	190,502
7465 T/F GRU wwtr connect stchrg	140,993	143,678	269,929	90,829	-	221,356	224,067	232,835
7495 T/F Fire assessment	-	-	-	-	4,958,601	4,887,500	5,055,078	5,135,201
7601 T/F Gru electric	18,757,380	19,320,096	20,044,988	20,003,947	22,736,298	19,200,526	19,435,647	20,196,225
7603 T/F GRU water	4,235,841	4,767,227	3,016,278	3,471,075	4,866,391	6,549,148	6,629,342	6,888,768
7605 T/F GRU gas	1,689,033	1,405,346	1,819,295	1,667,723	1,102,402	2,143,596	2,169,844	2,254,757
7606 T/F GRU wastewater	4,955,275	5,178,303	3,710,305	4,220,745	6,004,675	7,550,744	7,643,203	7,942,304
7609 T/F GRU grucomm	324,780	334,524	344,559	354,896	365,543	376,509	381,119	396,034
7611 T/F electric incentive	169,799	180,280	184,733	160,894	157,231	-	-	-
7613 T/F water surcharge	-	-	1,969,879	1,854,125	-	-	-	-
7615 T/F gas surcharge	-	-	347,358	422,565	-	-	-	-
7616 T/F wastewater surcharge	-	-	2,251,405	2,036,109	-	-	-	-
Total Transfers from other funds	30,917,521	31,925,326	34,590,456	34,812,304	40,693,434	41,607,863	42,551,887	44,530,974
TOTAL	92,760,886	95,871,631	96,108,683	98,493,891	103,436,564	103,074,320	105,167,793	108,253,254

GENERAL FUND EXPENDITURE TREND

All Departments	5 YR ACTUAL BY OBJECT CODE					PROPOSED BUDGET		
	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Proposed	FY14 Plan
Personal Services								
1011 Permanent full-time	39,194,808	40,545,334	42,415,726	42,283,117	40,234,474	41,048,128	41,885,019	43,212,045
1012 Permanent part-time	260,423	439,802	451,361	399,865	381,283	368,320	431,137	439,431
1013 Temporary full-time	166,295	74,117	99,200	115,604	219,571	57,555	67,442	67,232
1014 Temporary part-time	436,377	566,958	606,124	421,497	530,987	451,266	480,697	475,987
1017 Interns	73,527	43,081	29,344	26,220	25,333	21,780	25,997	25,902
1020 Overtime-Straight Pay	-	581	111	-	-	-	-	-
1021 School crossing guard	175,842	164,805	191,654	203,202	227,789	191,654	230,562	230,354
1022 Cadet I/II pay	-	-	-	-	-	-	73,128	71,580
1030 Overtime	1,554,032	1,821,362	1,572,120	1,040,724	1,025,853	1,273,774	1,219,095	1,214,267
1050 Holiday Pay	94,502	89,272	81,413	116,678	112,260	154,485	133,280	131,867
1130 Special assignment	158,682	162,652	150,430	143,042	159,921	142,712	172,477	170,655
1135 Field training officer pay	168	67	163	11	69	-	-	-
1150 Longevity	621,101	585,472	600,864	579,095	514,385	547,859	536,703	558,273
1160 College incentive - police	333,703	337,099	344,370	336,623	334,759	311,040	320,330	324,900
1185 Technical rescue support	-	-	14,818	16,112	16,233	16,053	19,842	20,223
1195 Hazmat incentive pay	44,300	60,552	53,975	52,835	58,314	55,624	55,517	55,833
1310 EMT certification pay	337,329	386,035	458,949	508,975	510,391	518,310	563,343	586,743
1330 Education incentive - FF	50,569	49,400	56,300	57,851	61,002	61,440	69,360	72,240
1340 Expert witness	263,634	225,206	176,007	220,062	256,118	195,000	242,104	242,038
1380 Billable overtime	703,365	1,030	-	26,529	36,605	-	-	-
1420 Police special pay	12,971	12,050	12,007	12,024	13,643	13,000	13,995	13,981
1430 FLSA	59,494	61,089	64,198	62,257	66,333	71,725	75,460	74,660
1470 Fire Inspector certification	-	-	476	2,967	2,986	3,000	2,999	2,996
2010 Social Security	3,236,182	3,329,914	3,437,820	3,369,138	3,216,591	3,430,849	3,567,671	3,687,457
2020 Pension	2,126,421	2,213,517	2,171,269	2,651,575	4,039,920	4,835,378	5,389,803	5,770,183
2021 Disability pension	110,116	113,417	111,466	103,206	93,995	106,133	59,864	61,339
2022 Cons pension - premium tax	1,253,399	1,295,411	1,254,267	1,180,604	1,182,142	1,450,000	1,233,165	1,233,165
2030 Health insurance	3,269,335	3,272,186	3,373,214	3,681,237	3,867,252	4,093,080	4,155,903	4,460,317
2031 Retirees health insurance	225,062	224,306	230,502	172,059	166,558	171,865	202,814	209,618
2040 Life insurance	80,961	59,395	63,178	61,159	58,488	59,037	89,319	91,137
2060 Workers compensation	800,177	839,637	909,895	912,741	893,114	872,782	877,936	909,622
2070 Unemployment Comp	42,724	34,606	24,285	101,566	63,333	50,000	53,303	54,148
2080 Car Allowance	28,082	27,658	27,815	26,478	26,140	26,112	26,112	26,112
2110 Dry cleaning	203,837	175,384	170,717	189,337	93,637	176,820	182,056	181,527
2120 Clothing allowance	89,070	73,740	93,209	51,241	50,162	70,605	62,953	62,645
2150 Meal allowance	3,622	3,978	1,808	520	276	-	-	-
Total Personal Services	56,010,111	57,289,112	59,249,057	59,126,148	58,539,917	60,845,386	62,519,386	64,738,477

GENERAL FUND EXPENDITURE TREND

All Departments	5 YR ACTUAL BY OBJECT CODE					PROPOSED BUDGET		
	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Proposed	FY14 Plan
Operating								
3009 Non-capital equipment	243,813	228,041	282,155	343,737	130,659	164,940	166,979	186,586
3010 Materials & supplies	1,070,896	1,339,220	1,159,432	1,193,439	1,309,799	1,392,759	1,439,453	1,443,408
3011 Energy management supplies	(6,302)	123,603	45,444	-	-	-	1,470	1,439
3012 Traffic signals - mat & supp	36,552	23,028	24,146	55,451	50,748	72,409	59,645	59,875
3013 Traf. Sign - mat & supp.	53,331	56,860	62,115	81,269	77,384	85,500	488,730	72,955
3017 Operational Supplies	30,132	7,785	28,760	21,853	49,132	33,800	28,788	28,776
3018 Computer Supplies	23,157	21,154	20,512	15,768	9,197	-	-	-
3019 Mat & supp. - ceremonies	1,500	1,255	1,735	1,151	3,030	5,300	10,743	10,574
3020 Office supplies	186,503	202,248	145,985	141,388	148,128	159,177	166,037	167,952
3030 Printing & binding	128,620	100,229	94,774	88,348	72,484	94,714	100,022	99,785
3040 Uniform purchase	177,755	208,634	212,403	230,426	286,746	261,089	288,820	287,249
3110 Telephone	286,287	348,152	401,951	411,245	285,139	320,156	313,536	314,615
3115 TRS access charge	393,662	364,097	358,852	263,851	360,428	369,440	250,759	246,365
3120 Postage	93,361	93,364	66,364	75,870	62,952	93,035	80,343	80,404
3121 Property tax	8,480	9,179	9,542	7,548	7,165	8,050	8,770	8,640
3122 Market Value	8,970	10,948	11,565	8,089	7,499	7,500	7,500	7,500
3130 Advertising	119,976	109,417	96,231	71,665	97,268	131,118	123,241	123,503
3140 Utilities	3,314,032	4,284,192	4,004,925	4,208,661	4,827,346	4,494,727	4,719,870	5,238,333
3150 Fuel	1,054,786	1,397,921	913,492	1,109,470	1,363,989	1,494,517	1,587,354	1,667,867
3190 Recruitment Expense	46,855	37,253	30,252	25,808	27,692	17,287	28,537	28,524
3195 Assessment centers	32,278	28,605	10,439	2,500	39,562	36,500	42,128	32,667
3200 Local Travel	11,040	9,564	10,800	7,230	7,551	13,310	13,944	13,807
3209 Diversity Recruitment	9,862	4,279	4,768	4,338	1,830	4,500	4,500	4,500
3210 Travel & training	287,112	342,059	242,561	195,654	266,089	354,369	351,565	350,953
3220 Employee tuition	-	-	-	-	-	5,200	-	-
3230 Safety awards	12,127	16,670	18,568	18,059	33,418	30,776	27,031	26,590
3240 Books & Films	31,301	19,264	18,383	14,976	15,299	35,065	28,366	27,943
3250 Dues, memberships, & pub.	144,024	167,757	153,730	164,829	144,957	162,500	178,698	175,748
3260 Employee Training	49,555	50,539	63,304	41,833	39,477	74,857	44,733	43,042
3265 Meals/Food	-	-	-	1,629	2,501	500	1,869	1,889
3270 Police recruitment	4,371	8,192	27,932	6,255	4,645	14,500	6,997	6,994
3280 In House Litigation	32,864	12,130	17,568	19,102	6,743	25,500	19,721	20,039
3281 Recording fees - civil citations	649	4,120	2,240	441	2,350	-	-	-
3310 Data Processing	400	400	500	575	575	500	575	575
3410 Rental of motor equipment	-	-	-	-	-	3,000	-	-
3420 Rental of equipment	112,475	131,178	120,727	117,149	115,442	149,698	118,515	117,735
3430 Rental of Building	6,975	6,900	7,688	6,559	7,751	7,200	7,197	7,194
3440 Rental of Property	-	12,500	12,500	12,500	12,500	-	-	-
3510 Insurance premiums	2,874,424	3,031,115	2,594,817	1,761,280	2,121,121	2,293,953	2,676,072	2,913,818
3550 Agency Fees	-	-	-	-	-	250	-	-
3701-07 Commission travel	13,960	16,175	14,909	12,887	15,249	24,000	24,000	24,000
3910 Miscellaneous	68,395	72,218	36,679	10,908	750	32,165	21,765	21,765

GENERAL FUND EXPENDITURE TREND

All Departments	5 YR ACTUAL BY OBJECT CODE					PROPOSED BUDGET		
	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
	Actual	Actual	Actual	Actual	Actual	Budget	Proposed	Plan
3911 City Comm expense	1,827	721	591	494	1,512	500	1,000	1,000
3912 Swearing in ceremonies	1,276	2,958	1,014	756	232	2,000	1,000	1,000
3919 City Comm meetings	2,960	3,657	3,565	3,389	3,299	2,000	3,000	3,000
3920 Workshops	7,000	864	200	1,678	10,177	-	11,480	10,500
4101 Pay Pal Fees	3,063	3,856	-	-	-	-	-	-
4102 Credit Card Charges	-	11,620	26,416	35,156	28,941	-	46,655	47,267
4110 Professional services	618,878	856,967	733,331	1,524,267	1,518,757	859,278	1,285,881	1,315,226
4112 Municipal Code	10,477	14,015	14,967	11,501	6,880	9,000	7,500	7,500
4120 Other contractual services	5,988,578	6,093,737	5,980,465	6,540,187	5,569,580	8,859,710	7,741,864	7,908,195
4125 Manpower-Temps	66,183	112,944	-	50,575	100,724	-	112,667	110,318
4152 Hazmat compliance	-	-	-	408	472	3,000	3,400	3,400
4210 Fleet variable	1,135,382	1,170,039	1,434,869	1,143,114	1,136,571	1,240,980	1,231,173	1,258,733
4211 Fleet fixed	2,092,902	1,851,370	1,644,752	1,727,628	1,761,527	1,791,356	2,152,659	2,176,673
4220 Maint. - office equipment	529,039	736,614	806,892	813,342	822,648	379,571	401,678	395,661
4230 Maint - buildings & imp.	112,930	78,747	78,264	102,453	107,097	108,456	98,360	97,620
4300 Inventory Purchases	(7,772)	(21,267)	4,442	(6,300)	-	-	-	-
4323 Down Payment Assistance	4,000	3,500	-	-	-	-	-	-
4560 Miscellaneous Grant Exp	-	-	2,500	-	-	-	-	-
5100 Bad Debts	17,032	29,780	591,470	182,993	144,692	35,000	35,000	35,000
5104 Penalties & Interest	79	585	-	-	-	100	-	-
Total Operating	21,548,011	23,850,952	22,652,485	22,885,382	23,227,701	25,764,812	26,571,590	27,234,702

GENERAL FUND EXPENDITURE TREND

All Departments	5 YR ACTUAL BY OBJECT CODE					PROPOSED BUDGET		
	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Proposed	FY14 Plan
Non-Operating & Capital								
6006 Automation equip. - capital	-	6,441	-	-	-	-	-	-
6010 Land & Land Improvements	25,000	-	4,200	-	-	-	-	-
6020 Buildings	8,666	-	-	-	-	-	-	-
6030 Improvements other than Bldg	22,162	89,250	129,085	1,860	-	-	-	-
6040 Machinery & equipment	563,978	459,327	180,099	82,290	27,677	-	24,474	19,185
6050 Vehicles	41,266	-	-	-	-	-	-	-
8100 Aid to Govt Svcs. (JAC)	90,000	90,000	90,000	67,500	90,000	90,000	90,000	90,000
8200 Contribution to Outside Agcjs	246,259	214,059	198,927	180,796	174,534	195,344	290,544	285,344
8900 Other Grant s& Aids	15,410	52,764	61,511	54,620	133,939	220,200	158,100	158,100
9002 SR26/26A Reserve Refund	303,326	-	-	-	-	-	-	-
9110 Ccom Contingency	2,000	33,261	15,800	-	-	-	-	-
9112 Trans-Retirees Cola	6,050	1,618	1,504	921	702	-	1,000	1,000
9117 Personal Ser Adj	-	-	-	-	-	100,000	-	-
9121 CM Contingency	23,699	21,898	21,940	17,973	5,002	20,000	75,000	75,000
9123 Contract Issues	-	40,226	-	-	-	20,000	20,000	20,000
9856 T/T FFGFC of 1996	491,980	495,660	463,000	8,104	-	50,000	50,000	50,000
9859 T/T WRT Endowment	-	2,616	-	-	-	-	-	-
9865 T/T Ironwood	360,000	360,225	360,000	1,693,537	1,001,218	862,975	841,366	864,540
9869 Siemens Energy Mgt	101,393	101,393	101,393	101,393	115,393	115,393	115,393	115,393
9870 T/T Green space Acq	100,000	525,000	425,000	-	-	425,000	425,000	-
9884 T/T- Fleet Replacement Fund	-	-	63,289	-	-	-	-	-
9887 Trans-Rts - Route 35	440,000	-	-	-	-	-	-	-
9897 T/T-OPEB of 2005	1,753,957	1,835,650	1,922,691	2,011,163	1,952,320	2,129,097	2,158,728	3,124,852
9898 T/T-Kennedy Homes	509,135	448,695	-	-	-	-	-	-
9900 T/T Tax Inc 5th Ave	128,132	132,155	152,155	210,238	187,234	178,088	177,965	175,700
9901 T/T CP/DA	823,139	919,218	986,800	1,100,343	970,979	925,800	964,496	949,848
9902 T/T CIP Rev Bond	1,729,269	1,727,669	1,724,869	1,725,869	1,725,468	1,728,668	1,725,269	1,725,469
9905 T/T Tax Inc DOWNTOWN	369,286	771,489	471,391	606,128	551,604	542,636	539,698	532,225
9910 T/T FFGFC of 2002	774,185	775,122	784,522	786,741	775,385	776,465	-	-
9911 T/T POB S2003a	326,857	361,901	400,675	439,471	403,819	463,537	417,214	452,885
9912 T/T POB S2003b	2,628,921	2,778,921	2,933,921	3,093,921	3,263,920	3,438,920	3,618,921	3,808,921
9913 T/T WW Surcharge	255,000	17,980	231,426	78,376	61,091	201,233	128,775	130,816
9916 T/T FFGFC of 2005	394,342	396,218	402,084	399,675	391,921	394,734	411,934	411,934
9917 T/T FFGFC of 2005 Cap Prjts	-	-	6,000	-	-	-	-	-
9919 T/T Fund 416	293,919	100,000	-	-	50,000	50,000	50,000	50,000
9920 T/T Tax Inc Eastside	144,435	186,884	208,693	244,055	215,144	198,017	193,779	190,347
9921 T/T FFGFC of 2007 Cap Prjts	-	-	-	-	7,538	-	-	-
9922 T/T FFGFC of 2007	12,910	112,805	117,805	115,405	116,405	114,005	116,605	114,005
9923 T/T CIRN Note of 2009	-	-	-	164,103	315,515	314,888	319,194	319,126
9931 T/T ARRA	-	-	-	12,463	-	-	-	-
9934 T/T Debt Service CIRB	-	-	-	178,726	221,220	218,917	239,454	240,946
9936 T/T Emergency Fund 120	-	-	-	-	5,138	-	-	-

GENERAL FUND EXPENDITURE TREND

	5 YR ACTUAL BY OBJECT CODE					PROPOSED BUDGET		
	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Proposed	FY14 Plan
All Departments								
9937 T/T Dove Incident	-	-	-	-	74,431	-	-	-
9940 Trans-Cult Affairs Spec Proj	32,875	-	-	-	-	-	-	-
9942 T/T Revenue Note Series 2011f	-	-	-	-	-	-	429,234	426,219
9951 T/T RTS	-	-	-	92,427	-	-	-	-
9952 T/T Revenue refunding 2011	-	-	-	-	-	-	693,724	690,744
9960 T/T Misc Grants	95,139	150,073	333,374	215,483	1,584	-	-	-
9964 Trans-Billable OT (110)	-	12,019	-	-	-	-	-	-
9969 T/T FFGFC of 1998	799,843	799,385	798,294	797,646	794,108	794,108	-	-
9970 T/T-Fund 123	212,780	247,029	239,754	8,130	607,438	200,000	238,500	238,500
9974 T/T Solid Waste	6,400	6,400	6,400	6,400	6,400	6,400	6,400	6,400
9975 T/T Econ Dev Fund	25,000	34,000	-	-	-	-	50,000	50,000
9980 T/T Gen Cap Pij	528,952	2,647,307	383,690	1,089,895	1,668,808	1,608,412	1,301,653	750,000
9991 T/T RTS Operating	6,147	80,656	7,858	7,858	100,785	101,285	204,398	212,574
Total Non-Operating & Capital	14,691,811	17,035,314	14,228,150	15,593,510	16,016,719	16,464,122	16,076,818	16,280,073
TOTAL	92,249,934	98,175,377	96,129,692	97,605,040	97,784,337	103,074,320	105,167,795	108,253,252

GENERAL FUND EXPENDITURE TREND

	5 YR ACTUAL BY OBJECT CODE					PROPOSED BUDGET		
	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
	Actual	Actual	Actual	Actual	Actual	Budget	Proposed	Plan
620 Neighborhood Improvement								
Personal Services								
1011 Permanent full-time	806,851	816,415	826,519	758,281	628,442	737,261	752,388	761,783
1014 Temporary part-time	(104)	-	-	-	-	-	-	-
1030 Overtime	8,894	4,502	6,567	5,411	1,570	1,500	1,500	1,500
1130 Special assignment	2,406	1,194	2,066	404	-	-	-	-
1150 Longevity	7,553	5,232	6,487	2,317	2,538	2,588	2,640	2,692
2010 Social Security	58,557	58,059	59,906	54,246	45,481	57,516	58,743	59,904
2020 Pension	29,531	32,633	33,957	42,441	70,551	81,360	86,727	102,321
2021 Disability pension	5,047	5,159	4,763	4,134	3,398	4,263	2,616	2,664
2030 Health insurance	70,937	72,655	69,007	65,514	59,206	68,133	67,254	70,758
2031 Retirees health insurance	4,202	4,168	4,139	2,796	2,362	2,775	3,375	3,438
2040 Life insurance	1,723	1,314	1,304	1,198	997	1,152	1,728	1,728
2060 Workers compensation	18,288	17,562	18,643	18,201	14,696	15,036	15,354	15,666
2150 Meal allowance	20	100	-	-	-	-	-	-
Total Personal Services	1,013,904	1,018,993	1,033,358	954,943	829,241	971,584	992,325	1,022,454
Operating								
3009 Non-capital equipment	-	-	1,526	10,678	534	2,150	2,150	2,150
3010 Materials & supplies	6,633	4,798	8,234	2,698	4,877	6,392	6,392	6,392
3020 Office supplies	11,361	7,363	565	1,554	1,415	1,036	1,809	1,488
3030 Printing & binding	5,154	5,171	3,648	3,328	3,849	3,500	3,900	3,900
3040 Uniform purchase price	6,251	3,234	3,974	3,454	3,404	3,408	3,408	3,408
3110 Telephone	12,249	18,374	13,046	14,881	11,253	15,370	15,170	15,170
3120 Postage	13,504	13,721	12,964	11,581	10,765	12,000	12,500	12,500
3130 Advertisement	2,746	421	5,106	4,735	8,470	11,500	11,800	11,800
3150 Fuel	13,996	16,030	13,014	14,215	19,990	18,879	21,711	22,797
3210 Travel & training	17,063	8,769	4,525	5,980	7,965	10,048	10,048	10,048
3220 Employee Tuition	-	-	-	-	-	200	-	-
3240 Books & Films	691	341	221	-	110	500	500	500
3250 Dues, memberships, & pub.	25,520	2,440	1,347	1,175	1,838	1,500	1,900	1,900
3265 Meals/Food	-	-	-	-	217	-	120	120
3281 Recording fees - civil citations	649	4,120	2,240	441	2,350	-	-	-
3420 Rental of equipment	3,591	3,464	3,331	4,515	3,319	4,000	4,000	4,000
3510 Insurance premiums	76,698	46,243	32,816	19,084	25,918	28,199	32,896	35,819
3910 Miscellaneous	1,513	556	506	1,475	-	-	-	-
4110 Professional services	10,986	10,685	14,539	53,538	15,513	12,500	12,500	12,500
4120 Other contractual services	71,587	56,780	33,056	17,296	18,033	31,450	31,450	31,450
4210 Fleet variable	13,370	12,891	14,019	13,902	16,347	11,977	17,451	19,160
4211 Fleet fixed	34,642	30,086	23,234	25,928	23,621	23,976	28,104	28,526
4220 Maint office/other equipment	20,816	331	1,764	5,175	5,314	5,500	5,500	5,500
Total Operating	349,022	245,818	193,675	215,634	185,102	204,085	223,309	229,128
Non-Operating & Capital								
6040 Machinery & equipment	38,428	-	-	-	-	-	-	-
6050 Vehicles	41,266	-	-	-	-	-	-	-
8900 Other Grants & Aids	3,750	8,823	18,952	5,719	81,839	-	112,500	112,500
Total Non-Operating & Capital	83,443	8,823	18,952	5,719	81,839	-	112,500	112,500
TOTAL	1,446,370	1,273,634	1,245,985	1,176,297	1,096,182	1,175,669	1,328,134	1,364,082

(1) FY12 Budget does not include funds for the Community Grant program which was moved later in FY12 from non-departmental.

GENERAL FUND EXPENDITURE TREND

640 Innovation & Economic Development	5 YR ACTUAL BY OBJECT CODE					PROPOSED BUDGET		
	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
	Actual	Actual	Actual	Actual	Actual	Budget	Proposed	Plan
Personal Services								
1011 Permanent full-time	-	-	-	-	-	-	109,188	111,366
2010 Social Security	-	-	-	-	-	-	8,358	8,517
2020 Pension	-	-	-	-	-	-	14,616	15,426
2021 Disability pension	-	-	-	-	-	-	369	381
2030 Health insurance	-	-	-	-	-	-	6,249	6,558
2031 Retirees health insurance	-	-	-	-	-	-	477	489
2040 Life insurance	-	-	-	-	-	-	108	108
2060 Workers compensation	-	-	-	-	-	-	2,184	2,232
Total Personal Services	-	-	-	-	-	-	141,549	145,077
Operating								
3010 Materials & supplies	-	-	-	-	-	-	13,000	13,000
3030 Printing & binding	-	-	-	-	-	-	2,000	2,000
3210 Travel & training	-	-	-	-	-	-	5,000	5,000
3250 Dues, memberships, & pub.	-	-	-	-	-	-	2,500	2,500
4110 Professional Services	-	-	-	-	-	-	7,500	7,500
Total Operating	-	-	-	-	-	-	30,000	30,000
Non-Operating & Capital								
6040 Machinery & equipment	-	-	-	-	-	-	-	-
Total Non-Operating & Capital	-	-	-	-	-	-	-	-
TOTAL	-	-	-	-	-	-	171,549	175,077

GENERAL FUND EXPENDITURE TREND

	5 YR ACTUAL BY OBJECT CODE					PROPOSED BUDGET		
	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
	Actual	Actual	Actual	Actual	Actual	Budget	Proposed	Plan
660 Planning & Development Services								
Personal Services								
1011 Permanent full-time	1,066,042	1,036,988	1,085,417	1,050,807	886,638	903,344	922,318	933,926
1012 Permanent part-time	38,890	44,091	48,868	18,006	29,772	30,021	15,309	15,618
1030 Overtime one-and one-half	2,890	4,010	1,854	13	-	2,500	770	770
1150 Longevity	24,799	24,759	26,932	24,016	22,743	23,262	23,658	24,130
2010 Social Security	81,343	81,293	83,842	78,889	67,360	72,236	72,620	73,985
2020 Pension	45,795	46,074	48,011	60,539	100,323	102,543	105,573	123,591
2021 Disability pension	6,892	6,485	6,367	5,942	5,365	5,712	3,177	3,255
2030 Health insurance	82,468	72,556	81,359	78,922	71,897	74,678	66,402	69,993
2031 Retirees health insurance	5,745	5,504	5,727	4,031	3,500	3,528	4,221	4,293
2040 Life insurance	2,102	1,454	1,543	1,337	1,156	1,164	1,680	1,680
2060 Workers compensation	22,452	23,166	23,001	21,071	18,924	19,026	19,107	19,524
Total Personal Services	1,379,418	1,346,381	1,412,921	1,343,573	1,207,678	1,238,014	1,234,835	1,270,765
Operating								
3009 Non-capital equipment	-	2,408	-	-	-	-	-	-
3010 Materials & supplies	8,208	6,185	5,174	4,524	6,450	7,262	5,000	5,000
3020 Office supplies	11,075	7,049	5,635	4,023	6,594	7,000	5,000	5,000
3030 Printing & binding	2,836	7,240	2,445	2,199	3,150	3,500	2,500	2,500
3110 Telephone	1,005	1,467	1,396	1,107	766	1,200	1,200	1,200
3120 Postage	6,612	5,797	4,887	5,722	5,863	6,200	5,000	5,000
3122 Market value reimbursement	8,970	10,948	11,565	8,089	7,499	7,500	7,500	7,500
3130 Advertisement	23,472	34,047	34,061	25,750	39,575	35,500	34,000	34,000
3150 Gasoline, Oil, Grease	724	-	-	-	-	-	-	-
3210 Travel & training	9,975	3,053	5,579	2,803	2,877	7,750	7,500	7,500
3240 Books & Films	476	-	805	15	-	500	500	500
3250 Dues, memberships, & pub.	5,142	26,367	26,049	26,713	25,805	25,700	25,920	25,920
3420 Rental - Equipment	10,686	10,974	11,222	12,242	7,652	11,000	12,000	12,000
3510 Insurance premiums	6,563	49,623	41,491	25,374	33,723	36,691	42,803	46,606
3910 Miscellaneous	4,204	3,886	486	196	-	-	-	-
4110 Professional services	41,341	42,864	51,135	141,649	10,174	14,900	41,600	41,600
4120 Other contractual services	9,814	39,598	771	10,466	9,598	27,778	10,000	10,000
4210 Fleet Service Cost-Variable	700	-	-	-	-	-	-	-
4211 Fleet Service Cost-Fixed	2,142	-	-	-	-	-	-	-
4230 Maintenance bldg & imprv	-	-	-	-	-	200	-	-
4560 Miscellaneous grant expense	-	-	2,500	-	-	-	-	-
Total Operating	153,945	251,504	205,200	270,873	159,726	192,681	200,523	204,326
Non-Operating & Capital								
6040 Machinery & equipment	-	8,448	-	-	-	-	-	-
Total Non-Operating & Capital	-	8,448	-	-	-	-	-	-
TOTAL	1,533,363	1,606,333	1,618,121	1,614,445	1,367,404	1,430,695	1,435,358	1,475,091

(1) Due to several re-orgs in the Planning Division, all data have been restated to incorporate the various re-organizations for comparison purposes.

GENERAL FUND EXPENDITURE TREND

	5 YR ACTUAL BY OBJECT CODE					PROPOSED BUDGET		
	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
	Actual	Actual	Actual	Actual	Actual	Budget	Proposed	Plan
700 Administrative Services								
Personal Services								
1011 Permanent full-time	262,125	304,053	317,722	315,146	241,949	286,101	305,658	311,772
1012 Permanent part-time	-	9,031	15,387	3,718	-	-	-	-
1014 Temporary part-time	-	-	-	3,456	-	-	-	-
1017 Interns	6,825	7,720	5,145	1,907	2,732	-	-	-
1150 Longevity	2,083	2,251	2,384	2,529	2,952	3,010	3,068	3,130
2010 Social Security	20,521	23,097	23,950	23,001	16,301	21,159	22,239	22,563
2020 Pension	9,518	12,611	13,653	18,227	26,343	31,572	28,788	33,966
2021 Disability pension	1,648	1,953	1,959	1,869	1,398	1,749	873	885
2030 Health insurance	15,604	15,930	21,888	23,549	17,494	23,555	25,899	27,201
2031 Retirees health insurance	1,382	1,576	1,675	1,191	882	1,074	1,362	1,368
2040 Life insurance	381	317	337	296	211	288	432	432
2060 Workers compensation	6,480	5,916	6,699	6,591	6,288	5,832	6,102	6,240
Total Personal Services	326,567	384,457	410,799	401,481	316,550	374,340	394,421	407,557
Operating								
3009 Non-capital equipment	2,399	-	-	-	1,960	-	-	-
3010 Materials & supplies	1,777	2,549	1,892	491	2,638	2,500	2,200	2,200
3019 Mat & Supp - ceremonies	-	-	66	-	-	-	-	-
3020 Office supplies	2,004	4,379	2,244	2,390	388	1,750	2,100	2,100
3030 Printing & binding	2,300	1,047	411	1,034	396	1,000	750	750
3110 Telephone	1,197	1,218	724	296	163	600	400	400
3120 Postage	301	320	67	31	89	400	200	200
3210 Travel & training	6,084	3,243	3,096	5,368	1,897	6,250	6,250	6,250
3240 Books & Films	1,115	120	178	53	-	200	200	200
3250 Dues, memberships, & pub.	3,481	2,793	3,425	3,363	3,394	2,900	3,400	3,400
3265 Meals/Food	-	-	-	124	206	-	100	100
3420 Rental of equipment	514	-	-	-	-	-	-	-
3430 Rental Equipment	300	-	-	-	-	-	-	-
3510 Insurance premiums	6,454	6,795	5,680	2,229	4,620	5,027	5,864	6,385
3910 Miscellaneous	1,148	1,502	273	-	-	-	-	-
3920 Workshops/Conferences	4,000	495	-	-	-	-	-	-
4110 Professional Services	2,931	11,311	-	-	-	-	-	-
4120 Other contractual services	-	1,647	-	-	-	-	-	-
Total Operating	36,005	37,419	18,056	15,379	15,751	20,627	21,464	21,985
Non-Operating & Capital								
6040 Machinery & equipment	-	-	-	-	2,835	-	-	-
Total Non-Operating & Capital	-	-	-	-	2,835	-	-	-
TOTAL	362,573	421,876	428,855	416,860	335,136	394,967	415,885	429,542

1) Figures include the restatement of historical actuals due to the reorganization of the Strategic Planning division from the Office of Management and Budget in 2007.

GENERAL FUND EXPENDITURE TREND

710 Commission	5 YR ACTUAL BY OBJECT CODE					PROPOSED BUDGET		
	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
	Actual	Actual	Actual	Actual	Actual	Budget	Proposed	Plan
Personal Services								
1011 Permanent full-time	206,777	214,239	222,331	222,982	221,890	221,724	225,516	226,110
1013 Temporary full-time	-	-	-	12,107	34,542	36,000	45,890	45,890
2010 Social Security	15,161	15,714	16,344	16,052	18,774	19,731	20,719	20,764
2020 Pension	22,799	24,916	27,637	28,456	25,342	47,436	21,672	21,744
2030 Health insurance	7,117	7,976	10,236	16,093	24,505	25,870	24,864	26,148
2031 Retirees health insurance	-	-	-	-	-	792	960	969
2040 Life insurance	672	508	514	517	520	504	756	756
2060 Workers compensation	4,020	4,188	4,440	4,536	4,452	4,461	4,536	4,545
Total Personal Services	256,547	267,541	281,502	300,743	330,025	356,518	344,913	346,926
Operating								
3701- Commission travel	13,960	16,175	14,909	12,887	15,249	24,000	24,000	24,000
Total Operating	13,960	16,175	14,909	12,887	15,249	24,000	24,000	24,000
TOTAL	270,507	283,716	296,411	313,629	345,274	380,518	368,913	370,926

GENERAL FUND EXPENDITURE TREND

720 Clerk of Commission	5 YR ACTUAL BY OBJECT CODE					PROPOSED BUDGET		
	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
	Actual	Actual	Actual	Actual	Actual	Budget	Proposed	Plan
Personal Services								
1011 Permanent full-time	421,410	420,900	475,908	387,541	288,292	360,993	299,656	306,514
1012 Permanent part-time	-	-	-	-	-	-	22,416	22,866
1014 Temporary part-time	-	-	-	-	30,019	-	35,000	35,000
1017 Interns	3,900	-	-	-	-	-	-	-
1030 Overtime	-	-	-	-	-	-	15,705	15,705
1150 Longevity	11,390	10,986	13,548	12,381	8,516	9,146	9,904	10,102
2010 Social Security	31,485	31,162	35,435	31,211	23,700	28,521	28,235	28,817
2020 Pension	25,154	26,810	28,000	26,587	25,814	39,660	29,700	34,578
2021 Disability pension	2,639	2,659	2,611	1,922	1,393	2,235	930	954
2030 Health insurance	34,627	33,410	36,820	32,305	31,075	40,440	33,213	35,202
2031 Retirees health insurance	2,230	2,186	2,457	1,557	1,128	1,377	1,470	1,488
2040 Life insurance	768	547	807	756	609	456	576	576
2060 Workers compensation	8,040	8,721	9,042	9,165	7,713	7,377	6,603	6,756
2080 Car allowance	5,504	5,400	5,563	5,415	4,481	4,512	4,512	4,512
2150 Meal allowance	12	76	-	-	-	-	-	-
Total Personal Services	547,159	542,857	610,191	508,841	422,740	494,717	487,920	503,070
Operating								
3010 Materials & supplies	3,465	720	127	475	1,502	-	-	-
3020 Office supplies	6,257	8,098	5,136	5,151	8,988	10,000	11,000	11,000
3030 Printing & binding	102	740	-	-	-	-	-	-
3110 Telephone	2,863	3,421	4,179	4,948	3,181	2,000	5,000	5,000
3120 Postage	512	558	371	662	496	1,000	1,000	1,000
3130 Advertisement	10,754	9,583	10,332	8,674	8,337	19,634	11,000	11,000
3210 Travel & training	4,452	2,150	3,343	1,211	2,759	500	2,500	2,500
3240 Books & Films	173	199	-	-	-	-	-	-
3250 Dues, memberships, & pub.	16,027	22,360	24,662	32,506	20,318	20,900	30,000	30,000
3420 Rental of equipment	8,987	9,184	7,085	6,910	6,990	11,000	7,500	7,500
3510 Insurance premiums	18,278	19,242	16,089	9,518	13,076	14,227	16,597	18,071
3910 Miscellaneous	2,794	6,567	2,557	1,881	-	-	-	-
3911 City Comm expense	1,827	721	591	494	1,512	500	1,000	1,000
3912 Swearing in ceremonies	1,276	2,958	1,014	756	232	2,000	1,000	1,000
3919 City Comm meetings	2,960	3,657	3,565	3,389	3,299	2,000	3,000	3,000
4110 Professional services	8,653	22,357	31,035	32,679	34,160	23,000	7,000	7,000
4112 Municipal code	10,477	14,015	14,967	11,501	6,880	9,000	7,500	7,500
4120 Other contractual services	1,979	1,334	348	15,067	2,400	8,000	32,695	32,695
4220 Maint office/other equipment	11,015	12,802	758	717	206	4,000	1,000	1,000
Total Operating	112,851	140,666	126,159	136,539	114,336	127,761	137,792	139,266
Non-Operating & Capital								
6040 Machinery & equipment	-	4,666	-	-	-	-	-	-
Total Non-Operating & Capital	-	4,666	-	-	-	-	-	-
TOTAL	660,010	688,189	736,350	645,380	537,076	622,478	625,712	642,336

GENERAL FUND EXPENDITURE TREND

730 City Manager	5 YR ACTUAL BY OBJECT CODE					PROPOSED BUDGET		
	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
	Actual	Actual	Actual	Actual	Actual	Budget	Proposed	Plan
Personal Services								
1011 Permanent full-time	475,168	592,500	622,485	606,193	548,593	572,045	567,610	578,718
1013 Temporary full-time	668	-	-	-	-	-	-	-
1014 Temporary part-time	93	-	-	-	-	-	-	-
1150 Longevity	-	3,046	-	-	-	-	-	-
2010 Social Security	27,546	39,849	39,919	39,042	35,101	38,481	38,232	38,577
2020 Pension	37,055	41,390	43,748	47,846	57,642	61,122	61,869	67,875
2021 Disability pension	2,814	3,689	3,611	3,500	3,215	3,528	1,992	2,031
2030 Health insurance	21,013	34,458	37,007	38,645	33,795	35,937	40,023	42,051
2031 Retirees health insurance	2,444	3,004	3,115	2,263	2,059	2,175	2,559	2,622
2040 Life insurance	525	490	819	913	842	444	660	660
2060 Workers compensation	10,344	11,655	12,639	12,651	11,484	11,673	11,574	11,808
2080 Car allowance	5,504	5,400	5,563	5,415	5,415	5,400	5,400	5,400
2150 Meal allowance	-	30	-	-	-	-	-	-
Total Personal Services	583,174	735,511	768,906	756,467	698,145	730,805	729,919	749,742
Operating								
3009 Non-capital equipment	-	242	-	-	-	-	-	-
3010 Materials & supplies	1,224	1,353	2,616	3,577	1,890	2,700	2,300	2,300
3020 Office supplies	3,662	3,512	1,883	3,311	1,152	2,200	1,600	1,600
3030 Printing & binding	-	1,105	-	123	564	-	500	500
3110 Telephone	1,697	3,093	2,758	3,118	2,164	3,000	2,500	2,500
3120 Postage	333	591	273	-	209	300	300	300
3150 Gasoline, Oil, Grease	128	-	-	-	-	-	-	-
3190 Recruitment Exp (Moving Etc)	-	-	-	-	2,281	-	-	-
3210 Travel & training	8,381	9,006	10,160	6,984	7,427	11,500	10,000	10,000
3240 Books & Films	20	53	-	-	-	-	-	-
3250 Dues, memberships, & pub.	11,573	9,674	7,778	9,859	17,446	8,450	10,950	10,950
3265 Meeting Expense	-	-	-	593	479	200	200	200
3510 Insurance premiums	7,197	7,577	6,335	625	5,148	5,601	6,534	7,114
3910 Miscellaneous	19,334	26,970	4,946	99	-	-	-	-
4110 Professional services	-	-	4,120	-	-	-	-	-
4120 Other contractual services	1,176	-	-	-	21,807	-	-	-
Total Operating	54,725	63,176	40,869	28,289	60,567	33,951	34,884	35,464
Non-Operating & Capital								
6040 Machinery & equipment	2,467	-	-	-	6,687	-	-	-
Total Non-Operating & Capital	2,467	-	-	-	6,687	-	-	-
TOTAL	640,366	798,687	809,775	784,755	765,399	764,756	764,803	785,206

GENERAL FUND EXPENDITURE TREND

740 City Auditor	5 YR ACTUAL BY OBJECT CODE										PROPOSED BUDGET		
	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14					
	Actual	Actual	Actual	Actual	Actual	Budget	Proposed	Plan					
Personal Services													
1011 Permanent full-time	318,246	328,358	379,953	382,523	336,504	329,851	343,932	350,817					
1012 Permanent part-time	17,587	24,398	20,136	22,087	17,733	22,416	22,641	23,094					
1150 Longevity	9,558	10,782	11,125	11,292	11,148	12,398	12,586	12,832					
2010 Social Security	24,864	26,203	29,052	29,805	25,816	27,274	27,892	28,309					
2020 Pension	16,070	18,545	20,733	23,283	26,258	38,250	27,345	31,008					
2021 Disability pension	2,088	2,230	2,367	2,077	1,397	2,193	849	879					
2030 Health insurance	23,867	22,496	26,803	24,815	21,911	21,574	23,664	24,852					
2031 Retirees health insurance	1,785	1,845	2,069	1,559	1,382	1,347	1,638	1,671					
2040 Life insurance	530	376	520	484	526	324	528	537					
2060 Workers compensation	6,576	7,191	7,887	8,034	7,062	7,200	7,332	7,476					
2080 Car allowance	5,504	5,400	5,563	5,415	5,415	5,400	5,400	5,400					
2150 Meal allowance	26	-	-	-	-	-	-	-					
Total Personal Services	426,701	447,824	506,208	511,375	455,152	468,227	473,807	486,875					
Operating													
3010 Materials & supplies	258	53	139	300	390	-	300	300					
3020 Office supplies	1,589	429	961	1,145	748	1,500	1,030	1,030					
3030 Printing & binding	78	-	-	-	60	100	100	100					
3110 Telephone	208	642	858	1,001	779	529	800	800					
3120 Postage	14	18	17	7	9	100	24	24					
3130 Advertisement	200	-	-	-	-	-	-	-					
3210 Travel & training	5,540	7,225	1,761	2,761	3,142	4,200	4,200	4,200					
3240 Books & Films	119	95	-	-	-	200	100	100					
3250 Dues, memberships, & pub.	1,700	1,735	1,565	1,720	1,600	1,600	1,600	1,600					
3310 Data processing	400	400	500	575	575	500	575	575					
3510 Insurance premiums	7,501	7,897	6,603	2,457	5,367	5,839	6,812	7,417					
4120 Other contractual services	-	-	1,108	-	-	-	-	-					
4220 Maint office/other equipment	21	14	-	-	-	-	-	-					
Total Operating	17,628	18,508	13,512	9,966	12,669	14,568	15,541	16,146					
TOTAL	444,329	466,332	519,720	521,341	467,821	482,795	489,348	503,021					

GENERAL FUND EXPENDITURE TREND

	5 YR ACTUAL BY OBJECT CODE						PROPOSED BUDGET	
	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
	Actual	Actual	Actual	Actual	Actual	Budget	Proposed	Plan
750 City Attorney								
Personal Services								
1011 Permanent full-time	1,019,183	992,052	1,060,880	1,034,751	984,941	1,087,321	1,181,321	1,195,954
1013 Temporary full-time	2,047	1,363	-	9,352	95,931	-	-	-
1017 Interns	-	-	-	1,075	2,644	-	-	-
1030 Overtime	-	-	282	31	-	-	-	-
1130 Special Assignment	-	-	5,950	-	-	-	-	-
1150 Longevity	33,183	32,016	38,149	40,614	29,129	32,070	32,131	32,902
2010 Social Security	67,716	66,850	71,154	67,637	72,188	78,027	85,309	86,597
2020 Pension	34,634	33,308	36,834	46,730	92,702	119,973	134,977	157,702
2021 Disability pension	5,502	4,705	4,841	4,743	4,913	6,654	4,112	4,157
2030 Health insurance	46,281	47,589	44,583	49,708	58,580	71,576	76,473	80,463
2031 Retirees health insurance	5,272	4,255	5,046	3,996	3,801	4,116	5,318	5,423
2040 Life insurance	1,246	838	1,373	1,579	1,605	948	1,524	1,524
2060 Workers compensation	19,824	19,884	22,692	22,509	21,516	22,170	24,065	24,548
2080 Car Allowance	5,504	5,400	5,563	5,415	5,415	5,400	5,400	5,400
2150 Meal allowance	-	325	20	-	-	-	-	-
Total Personal Services	1,240,392	1,208,585	1,297,367	1,288,141	1,373,366	1,428,255	1,550,630	1,594,670
Operating								
3009 Non-capital equipment	5,395	2,027	1,782	5,809	2,215	2,000	2,449	3,564
3010 Materials & supplies	8,676	7,046	6,686	11,475	8,553	8,878	9,136	9,085
3020 Office supplies	3,896	5,177	6,930	4,122	2,223	6,300	5,482	6,235
3030 Printing & binding	813	120	1,288	659	522	1,250	1,480	1,536
3110 Telephone	2,231	2,423	2,733	3,230	1,393	3,264	6,270	6,183
3120 Postage	3,264	4,274	4,836	3,602	3,067	5,400	4,212	4,318
3130 Advertisement	-	-	390	-	-	100	-	-
3200 Local travel	-	-	151	-	-	-	-	-
3210 Travel & training	14,847	22,437	19,450	13,359	15,239	26,800	26,746	26,504
3240 Books & Films	22,438	10,335	10,111	10,323	9,385	16,000	11,365	11,127
3250 Dues, memberships, & pub.	7,099	6,507	6,600	6,838	6,735	7,500	8,034	7,867
3280 In house litigation expense	32,864	12,130	17,568	19,102	6,743	25,500	19,721	20,039
3420 Rental of equipment	7,553	6,391	7,790	7,515	8,019	8,000	8,327	8,154
3510 Insurance premiums	21,441	22,573	18,874	7,182	15,340	16,690	19,470	21,200
3910 Miscellaneous	2,318	3,071	2,163	-	-	-	-	-
4110 Professional services	14,096	35,975	16,058	-	-	38,500	-	-
4120 Other contractual services	11,653	20,763	14,514	30,465	17,845	22,000	21,265	21,770
4220 Maint office/other equipment	3,776	1,901	3,817	3,705	5,023	2,500	2,186	2,398
4230 Maint bldg & improvement	-	-	-	2,430	1,367	-	984	-
Total Operating	162,360	163,150	141,741	129,815	103,668	190,682	147,127	149,980
Non-Operating & Capital								
6040 Machinery & equipment	9,124	2,500	-	-	-	-	7,838	6,715
Total Non-Operating & Capital	9,124	2,500	-	-	-	-	7,838	6,715
TOTAL	1,411,876	1,374,235	1,439,108	1,417,956	1,477,034	1,618,937	1,705,595	1,751,365

GENERAL FUND EXPENDITURE TREND

	5 YR ACTUAL BY OBJECT CODE						PROPOSED BUDGET	
	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
	Actual	Actual	Actual	Actual	Actual	Budget	Proposed	Plan
760 Information Technology								
Personal Services								
1011 Permanent full-time	1,088,561	1,067,401	1,120,080	1,102,164	970,102	-	-	-
1013 Temporary full-time	-	-	-	3,917	27,462	-	-	-
1014 Temporary part-time	-	-	-	5,760	19,441	-	-	-
1030 Overtime time and a half	-	-	-	-	305	-	-	-
1150 Longevity	12,951	7,795	6,367	5,434	-	-	-	-
2010 Social Security	79,596	77,858	80,958	80,826	73,554	-	-	-
2020 Pension	40,092	41,477	45,412	61,838	106,521	-	-	-
2021 Disability pension	6,125	6,160	6,055	5,962	5,724	-	-	-
2030 Health insurance	72,860	69,536	71,177	71,779	68,771	-	-	-
2031 Retirees health insurance	5,586	5,368	5,588	4,097	3,598	-	-	-
2040 Life insurance	1,629	1,205	1,232	1,188	1,085	-	-	-
2060 Workers compensation	22,080	23,214	22,371	22,779	24,588	-	-	-
2150 Meal allowance	-	-	36	-	-	-	-	-
Total Personal Services	1,329,480	1,300,015	1,359,276	1,365,744	1,301,151	-	-	-
Operating								
3009 Non-capital equipment	-	-	124,946	-	9,112	-	-	-
3010 Materials & supplies	19,519	14,264	16,767	13,188	2,315	-	-	-
3018 Computer supplies	23,157	21,154	20,512	15,768	9,197	-	-	-
3019 Mat & Supp - ceremonies	-	-	221	-	-	-	-	-
3020 Office supplies	620	3,156	1,800	3,000	1,196	-	-	-
3030 Printing & binding	81	-	-	-	-	-	-	-
3110 Telephone	14,631	16,314	12,552	14,035	10,308	-	-	-
3120 Postage	199	127	35	243	133	-	-	-
3150 Fuel	258	435	310	222	425	-	-	-
3210 Travel & training	5,777	8,994	2,536	262	2,423	-	-	-
3240 Books & Films	337	176	79	76	-	-	-	-
3250 Dues, memberships, & pub.	1,436	1,537	1,238	2,527	424	-	-	-
3265 Meals/Foods	-	-	-	143	180	-	-	-
3510 Insurance premiums	17,812	18,752	15,679	4,537	12,743	-	-	-
4120 Other contractual services	326,662	275,685	325,638	380,131	25,836	1,741,000	1,816,000	1,888,640
4210 Fleet variable	440	697	235	227	1,226	-	-	-
4211 Fleet fixed	2,619	2,150	1,618	1,642	1,688	-	-	-
4220 Maint office/other equipment	406,536	452,956	467,745	438,338	453,233	-	-	-
Total Operating	820,084	816,397	991,911	874,338	530,439	1,741,000	1,816,000	1,888,640
Non-Operating & Capital								
6040 Machinery & equipment	456,922	302,545	58,984	48,995	-	-	-	-
Total Non-Operating & Capital	456,922	302,545	58,984	48,995	-	-	-	-
TOTAL	2,606,486	2,418,957	2,410,171	2,289,078	1,831,590	1,741,000	1,816,000	1,888,640

Items included in proposed budget:

- 1) Starting in FY12, IT General Government merged with Gainesville Regional Utilities. There is a memorandum of understanding between the two entities with set amounts for FY12 - FY14.

GENERAL FUND EXPENDITURE TREND

770 Budget & Finance	5 YR ACTUAL BY OBJECT CODE					PROPOSED BUDGET		
	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Proposed	FY14 Plan
Personal Services								
1011 Permanent full-time	1,650,215	1,698,753	1,772,560	1,713,422	1,507,863	1,514,484	1,558,722	1,631,471
1012 Permanent part-time	132,772	104,193	53,781	53,066	45,116	55,984	57,103	57,870
1014 Temporary Part-time	1,374	-	-	-	-	-	-	-
1017 Interns	4,877	-	-	-	-	-	-	-
1030 Overtime-One and One Half R	20,579	34,948	9,979	14,345	16,676	5,836	5,836	5,836
1130 Special Assignment	3,584	-	-	-	-	-	-	-
1150 Longevity	23,493	19,213	15,382	16,242	16,281	16,549	17,192	17,930
2010 Social Security	128,498	130,741	131,456	128,196	110,800	123,432	125,837	133,288
2020 Pension	60,239	71,979	75,835	102,298	166,615	173,669	170,873	210,623
2021 Disability pension	10,236	11,009	10,745	10,458	8,847	9,704	5,192	5,507
2030 Health insurance	147,733	144,688	150,000	161,029	154,721	163,214	170,298	185,697
2031 Retirees health insurance	9,308	9,281	9,195	6,701	5,996	5,984	7,298	7,760
2040 Life insurance	3,894	2,814	2,788	2,688	2,323	2,376	3,477	3,588
2060 Workers compensation	37,464	36,639	38,853	37,380	32,358	32,181	33,105	35,052
2150 Meal allowance	104	60	48	-	-	-	-	-
Total Personal Services	2,234,370	2,264,317	2,270,622	2,245,825	2,067,505	2,103,413	2,154,933	2,294,622
Operating								
3009 Non-capital equipment	20,568	11,252	7,244	2,110	1,918	4,450	8,450	8,450
3010 Materials & supplies	18,526	17,292	23,642	17,111	15,068	13,787	19,085	19,085
3017 Operational supplies	-	-	-	-	-	5,000	-	-
3019 Mat & Supp - ceremonies	-	-	564	551	59	-	400	400
3020 Office supplies	20,221	25,099	19,171	15,199	17,098	14,405	18,445	18,445
3030 Printing & binding	24,571	18,330	17,001	14,956	10,019	23,084	15,800	15,800
3110 Telephone	3,388	10,757	3,402	3,545	2,403	4,868	3,220	3,220
3120 Postage	31,132	26,890	17,536	25,996	22,747	27,864	24,465	24,465
3121 Propert Tax	7,746	9,108	2,095	2,238	212	2,650	2,000	2,000
3130 Advertising	901	3,256	3,485	3,485	3,946	3,918	4,000	4,000
3150 Fuel	2,003	2,744	1,623	1,586	1,974	2,092	2,406	2,526
3200 Local Travel	150	-	-	-	-	450	-	-
3210 Travel & training	18,396	21,179	12,363	12,726	7,236	25,510	18,795	18,795
3240 Books & Films	346	265	153	-	272	2,082	400	400
3250 Dues, memberships, & pub.	9,777	11,258	13,163	8,754	8,443	9,146	11,364	11,364
3265 Meals/Food	-	-	-	608	653	-	650	650
3420 Rental of equipment	7,365	6,796	10,696	11,643	13,295	-	10,900	10,900
3510 Insurance premiums	64,334	64,549	53,971	29,949	43,866	47,727	55,677	60,624
3550 Agency Fees	-	-	-	-	-	250	-	-
3910 Miscellaneous	2,857	2,743	3,122	3,860	-	-	-	-
3920 Workshop/Conferences	3,000	-	-	-	-	-	-	-
4102 Credit Card Charges	-	11,620	22,715	29,863	22,542	-	30,000	30,000
4110 Professional Services	124,959	105,815	108,477	114,195	107,431	113,445	113,955	113,955
4120 Other contractual services	92,287	72,927	74,792	85,806	73,819	65,631	62,960	62,960
4210 Fleet variable	1,586	934	2,232	1,468	1,330	1,624	1,600	1,760
4211 Fleet fixed	1,938	1,591	1,197	1,215	1,249	1,268	1,268	1,287
4220 Maint office/other equipment	4,409	5,990	34,748	23,186	5,625	5,432	7,190	7,190
4230 Maintenance Bldg and Improve	-	74	-	-	1,242	-	-	-
4300 Inventory Purchases	(7,772)	(15,210)	-	(76)	-	-	-	-
5104 Penalties & Interest	79	585	-	-	-	100	-	-
Total Operating	452,767	415,845	433,392	409,974	362,449	374,783	413,030	418,276
Non-Operating & Capital								
6040 Machinery & equipment	-	42,781	62,874	18,649	18,142	-	-	-
Total Non-Operating & Capital	-	42,781	62,874	18,649	18,142	-	-	-
TOTAL	2,687,137	2,722,943	2,766,888	2,674,449	2,448,095	2,478,196	2,567,963	2,712,898

GENERAL FUND EXPENDITURE TREND

780 Equal Opportunity	5 YR ACTUAL BY OBJECT CODE					PROPOSED BUDGET		
	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
	Actual	Actual	Actual	Actual	Actual	Budget	Proposed	Plan
Personal Services								
1011 Permanent full-time	286,296	298,139	335,328	335,980	317,406	344,970	309,986	316,030
1012 Permanent part-time	-	-	-	-	-	-	55,110	56,208
1014 Temporary part-time	-	-	-	-	3,042	40,000	-	-
1017 Interns	6,842	4,590	4,840	3,545	26	3,950	3,950	3,950
1030 Overtime	-	-	-	135	-	-	-	-
2010 Social Security	22,352	23,224	25,828	24,878	23,107	27,301	28,863	29,350
2020 Pension	15,091	18,024	19,323	23,594	34,657	37,764	41,250	46,893
2021 Disability pension	1,746	1,835	1,914	1,951	1,875	2,148	1,293	1,305
2030 Health insurance	14,603	15,726	18,984	28,076	29,746	32,017	31,068	32,727
2031 Retirees health insurance	1,482	1,509	1,698	1,261	1,202	1,332	1,653	1,692
2040 Life insurance	576	383	1,047	409	416	432	696	705
2060 Workers compensation	5,616	6,432	6,540	6,807	6,936	7,026	7,437	7,584
2080 Car allowance	5,504	5,400	5,563	4,819	5,415	5,400	5,400	5,400
2150 Meal allowance	-	24	-	-	-	-	-	-
Total Personal Services	360,108	375,286	421,065	431,455	423,826	502,340	486,706	501,844
Operating								
3009 Non-capital equipment	799	6,181	5,454	10,421	1,374	1,000	1,000	1,000
3010 Materials & supplies	1,479	1,672	1,007	3,257	1,091	5,858	4,158	4,158
3019 Materials & supplies-ceremonie	-	-	-	-	2,827	-	2,000	2,000
3020 Office supplies	6,396	8,845	11,025	13,624	11,196	6,000	11,200	11,200
3030 Printing & binding	6,580	2,094	6,090	4,043	2,967	7,000	3,500	3,500
3110 Telephone	788	826	1,872	3,526	1,887	2,700	2,200	2,200
3120 Postage	1,296	1,497	2,030	1,841	2,705	1,900	2,700	2,700
3130 Advertisement	8,594	9,310	10,435	6,453	4,664	5,000	6,000	6,000
3209 Diversity recruitment	9,862	4,279	4,768	4,338	1,830	4,500	4,500	4,500
3210 Travel & training	29,742	27,061	8,069	12,700	16,298	3,500	10,000	10,000
3240 Books & Films	752	969	302	327	46	550	350	350
3250 Dues, memberships, & pub.	8,292	5,224	5,047	2,722	1,600	5,050	3,000	3,000
3260 Employee Training	-	-	-	-	2,158	15,867	5,867	5,867
3420 Rental of equipment	652	-	-	-	687	5,050	1,000	1,000
3510 Insurance premiums	4,350	4,580	3,829	673	3,113	3,387	3,951	4,302
3910 Miscellaneous	3,008	3,784	5,678	-	750	-	-	-
3920 Workshops/Conferences	-	249	200	1,678	10,177	-	10,500	10,500
4110 Professional services	34,700	33,896	6,757	13,819	5,055	15,000	11,000	11,000
4120 Other contractual services	6,834	5,393	2,324	21,279	9,636	10,000	10,000	10,000
4220 Maint office/other equipment	329	702	721	-	286	-	-	-
Total Operating	124,453	116,562	75,608	100,701	80,347	92,362	92,926	93,277
Non-Operating & Capital								
6040 Machinery & equipment	-	-	-	-	-	-	3,900	-
Total Non-Operating & Capital	-	-	-	-	-	-	3,900	-
TOTAL	484,561	491,848	496,673	532,156	504,173	594,702	583,532	595,121

GENERAL FUND EXPENDITURE TREND

	5 YR ACTUAL BY OBJECT CODE					PROPOSED BUDGET		
	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Proposed	FY14 Plan
800 Public Works								
Personal Services								
1011 Permanent full-time	2,975,387	3,021,870	3,134,636	3,091,548	2,863,610	3,496,088	3,618,567	3,610,624
1012 Permanent part-time	62,102	52,572	56,364	55,542	51,193	57,957	48,576	49,554
1013 Temporary full-time	6,277	5,790	21,041	18,587	16,074	-	-	-
1014 Temporary part-time	16,345	15,415	18,342	274	2,412	-	-	-
1017 Interns	8,876	1,695	7,342	5,623	19,863	5,200	10,590	10,590
1030 Overtime	67,266	59,736	57,623	45,576	45,472	52,500	53,550	53,550
1130 Special assignment	-	3,654	5,599	-	3,031	-	-	-
1150 Longevity	68,302	62,803	65,739	59,819	44,365	45,271	41,830	44,314
2010 Social Security	230,850	231,927	244,037	234,977	216,787	267,249	286,826	292,316
2020 Pension	120,027	131,818	132,952	174,873	320,632	368,217	401,579	473,288
2021 Disability pension	18,118	18,586	18,090	17,400	16,484	20,649	12,282	12,525
2030 Health insurance	304,225	284,873	281,400	307,742	329,705	421,575	417,243	438,933
2031 Retirees health insurance	16,142	15,998	16,549	12,032	11,198	13,135	16,709	17,003
2040 Life insurance	7,451	5,371	5,430	5,247	5,042	6,132	9,360	9,369
2060 Workers compensation	62,928	65,634	71,163	70,089	67,866	70,086	75,205	76,558
2080 Car allowance	519	658	-	-	-	-	-	-
2150 Meal allowance	423	322	72	195	232	-	-	-
Total Personal Services	3,965,239	3,978,722	4,136,379	4,099,523	4,013,967	4,824,059	4,992,317	5,088,624
Operating								
3009 Non-capital equipment	50,099	33,506	20,004	81,674	45,970	21,718	52,148	50,370
3010 Materials & supplies	198,810	275,275	210,605	269,727	292,034	451,016	428,375	427,063
3012 Traffic signals - mat & supp	36,552	23,028	24,146	55,451	50,748	72,409	59,645	59,875
3013 Traf. Sign - mat & supp.	53,331	56,860	62,115	81,269	77,384	85,500	488,730	72,955
3020 Office supplies	8,478	6,913	4,920	6,477	6,069	11,500	8,896	8,840
3030 Printing & binding	14,824	18,402	11,157	9,425	14,533	11,250	16,509	16,315
3040 Uniform purchase	4,651	8,440	17,844	13,946	18,604	21,825	20,673	20,620
3110 Telephone	55,739	58,301	89,313	117,622	65,643	55,850	54,533	54,321
3115 TRS access charge	36,500	33,814	34,487	35,222	40,632	38,825	36,868	36,856
3120 Postage	2,021	2,770	1,990	1,366	1,527	2,950	1,637	1,625
3121 Property Tax	-	-	7,376	5,128	6,881	5,400	6,770	6,640
3130 Advertisement	5,302	6,067	2,015	2,776	6,241	5,434	5,335	5,620
3140 Utilities	2,234,541	2,761,405	2,754,344	2,628,456	3,190,881	2,871,234	3,036,331	3,370,325
3150 Fuel	121,987	172,882	119,828	134,514	176,756	163,542	183,475	192,649
3200 Local travel	-	-	-	28	-	-	-	-
3210 Travel & training	16,888	24,705	12,106	11,903	18,270	38,850	32,412	33,635
3230 Safety awards	3,315	1,980	5,575	4,302	7,171	7,100	7,000	6,905
3240 Books & Films	830	605	775	1,528	1,052	1,335	1,393	1,385
3250 Dues, memberships, & pub.	22,060	34,187	21,202	21,754	26,049	25,019	24,511	22,090
3420 Rental of equipment	3,515	6,798	1,603	2,230	2,684	2,000	1,000	1,000
3510 Insurance premiums	399,835	420,931	351,952	256,179	286,055	311,233	363,077	395,334
3910 Miscellaneous	2,016	3,987	301	-	-	-	-	-
4110 Professional services	41,732	33,885	56,733	20,988	71,293	57,133	65,971	65,322
4120 Other contractual services	63,977	91,328	100,860	88,676	82,502	215,297	110,663	118,097
4125 Manpower (temporary help)	66,183	112,944	-	50,575	100,724	-	112,667	110,318
4152 Hazmat compliance	-	-	-	-	-	3,000	3,000	3,000

GENERAL FUND EXPENDITURE TREND

	5 YR ACTUAL BY OBJECT CODE					PROPOSED BUDGET		
	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Proposed	FY14 Plan
800 Public Works								
4210 Fleet variable	193,207	176,429	200,629	179,316	214,573	228,656	224,379	228,843
4211 Fleet fixed	372,369	322,247	243,872	260,995	311,566	315,839	335,262	340,288
4220 Maint. - office equipment	2,176	2,508	1,410	2,856	5,036	7,700	7,200	7,200
4230 Maint - buildings & imp.	39,423	10,366	8,322	15,543	8,536	18,000	22,894	22,787
Total Operating	4,050,362	4,700,561	4,365,484	4,359,924	5,129,415	5,049,615	5,711,354	5,680,278
Non-Operating & Capital								
6040 Machinery & equipment	4,845	35,784	17,578	-	-	-	-	-
9934 Trans-Debt service CIRB	-	-	-	155,750	22,525	20,222	20,525	20,936
Total Non-Operating & Capital	4,845	35,784	17,578	155,750	22,525	20,222	20,525	20,936
TOTAL	8,020,445	8,715,068	8,519,441	8,615,198	9,165,907	9,893,896	10,724,196	10,789,838

GENERAL FUND EXPENDITURE TREND

810 Police	5 YR ACTUAL BY OBJECT CODE						PROPOSED BUDGET	
	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
	Actual	Actual	Actual	Actual	Actual	Budget	Proposed	Plan
Personal Services								
1011 Permanent full-time	16,006,238	16,894,253	17,534,388	18,049,934	17,907,123	18,332,184	18,524,143	19,246,336
1014 Temporary part-time	101,447	119,503	125,166	47,411	92,662	12,000	47,040	45,629
1017 Interns	30,155	23,717	9,845	13,949	68	2,672	2,000	1,997
1021 School crossing guard	175,842	164,805	191,654	203,202	227,789	191,654	230,562	230,354
1022 Cadet /I/ Pay	-	-	-	-	-	-	73,128	71,580
1030 Overtime	1,002,756	1,111,734	1,059,345	719,543	738,400	824,668	748,648	744,491
1130 Special assignment	16,602	10,271	6,574	14,665	14,534	-	14,992	14,980
1150 Longevity	220,461	204,837	207,144	199,784	180,756	185,110	172,303	181,210
1160 College incentive - police	333,703	337,099	344,370	336,623	334,759	311,040	320,330	324,900
1340 Expert witness	263,634	225,206	176,007	220,062	256,118	195,000	242,104	242,038
1380 Billable overtime	703,365	1,030	-	-	-	-	-	-
1420 Police special pay	12,971	12,050	12,007	12,024	13,643	13,000	13,995	13,981
2010 Social Security	1,392,043	1,412,285	1,442,341	1,447,340	1,436,250	1,535,621	1,574,817	1,631,060
2020 Pension	989,745	987,549	920,083	1,111,129	1,661,720	2,196,315	2,516,375	2,569,982
2021 Disability pension	15,406	15,679	15,580	14,067	13,528	16,965	9,003	9,198
2030 Health insurance	1,387,148	1,390,786	1,422,962	1,574,152	1,682,289	1,761,666	1,758,147	1,895,418
2031 Retirees health insurance	98,246	96,570	97,703	75,588	76,739	77,584	89,108	92,339
2040 Life insurance	32,205	23,957	24,856	24,887	24,375	25,488	38,295	39,204
2060 Workers compensation	318,008	340,164	376,954	381,971	391,634	392,396	378,151	393,081
2110 Dry cleaning	197,144	168,413	164,325	182,593	87,460	170,100	175,331	174,955
2120 Clothing allowance	88,490	73,155	92,624	50,949	49,577	70,020	62,368	62,066
2150 Meal allowance	1,523	1,780	1,150	41	-	-	-	-
Total Personal Services	23,387,132	23,614,843	24,225,078	24,679,912	25,189,423	26,313,483	26,990,840	27,984,799
Operating								
3009 Non-capital equipment	78,027	82,378	67,577	155,684	19,651	67,950	49,587	50,862
3010 Materials & supplies	178,424	233,917	286,226	246,097	316,159	208,400	270,188	276,211
3019 Mat & supp. - ceremonies	1,500	1,255	585	600	90	5,000	8,043	7,874
3020 Office supplies	43,577	47,820	40,437	42,248	46,675	36,200	44,894	46,753
3030 Printing & binding	23,095	18,144	20,951	18,528	11,490	9,400	15,285	15,243
3040 Uniform purchase	55,290	100,647	82,392	95,306	111,991	103,500	112,986	114,275
3110 Telephone	92,983	110,825	135,779	121,333	85,875	133,300	115,182	117,891
3115 TRS access charge	231,410	211,934	225,975	161,498	248,880	248,280	168,295	164,517
3120 Postage	15,779	22,245	10,755	15,051	8,794	20,500	14,994	14,988
3121 Property tax	650	-	-	-	-	-	-	-
3140 Utilities	199,873	223,665	243,612	237,365	215,431	277,824	253,800	281,718
3150 Fuel	672,489	873,866	572,271	728,678	882,280	1,036,761	1,074,037	1,128,883
3195 Assessment centers	11,038	26,076	1,855	-	19,000	17,000	19,594	19,185
3210 Travel & training	61,069	99,987	97,640	59,903	109,312	107,500	107,509	105,559
3220 Employee tuition	-	-	-	-	-	5,000	-	-
3240 Books & Films	1,350	714	333	-	14	2,700	4,019	3,935
3250 Dues, memberships, & pub.	3,262	6,963	4,555	5,044	3,774	8,100	5,441	5,341
3270 Police recruitment	4,371	8,192	27,932	6,255	4,645	14,500	6,997	6,994
3410 Rental of motor equipment	-	-	-	-	-	3,000	-	-
3420 Rental of equipment	35,470	36,058	36,184	32,098	24,465	58,350	26,746	26,189
3510 Insurance premiums	1,206,345	1,269,992	1,061,875	713,598	863,058	939,023	1,095,443	1,192,763
3910 Miscellaneous	2,218	2,087	4,118	2,700	-	-	-	-
4102 Credit Card Charges	-	-	-	-	-	-	-	-
4110 Professional services	21,732	25,359	26,869	93,845	27,368	15,000	28,412	27,819
4120 Other contractual services	308,717	168,967	217,075	120,222	182,579	212,900	196,367	202,118

GENERAL FUND EXPENDITURE TREND

810 Police	5 YR ACTUAL BY OBJECT CODE										PROPOSED BUDGET		
	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14					
	Actual	Actual	Actual	Actual	Actual	Budget	Proposed	Plan					
Personal Services													
4210 Fleet variable	570,010	572,045	803,751	614,606	539,731	564,902	528,211	540,018					
4211 Fleet fixed	932,783	860,587	870,584	890,785	968,511	989,550	1,179,059	1,198,924					
4220 Maint. - office equipment	44,894	214,411	255,751	292,193	293,571	302,130	317,318	312,050					
4230 Maint - buildings & imp.	5,847	4,424	12,901	8,302	8,119	15,783	15,776	15,770					
Total Operating	4,802,203	5,222,558	5,107,983	4,661,940	4,991,462	5,402,553	5,674,838	5,893,147					
Non-Operating & Capital													
6006 Automation equip. - capital	-	6,441	-	-	-	-	-	-					
6040 Machinery & equipment	21,933	51,397	36,070	-	-	-	-	-					
8100 Aid to Govt Svcs. (JAC)	90,000	90,000	90,000	67,500	90,000	90,000	90,000	90,000					
9869 Siemens Energy Mgt	87,393	87,393	87,393	87,393	101,393	101,393	101,393	101,393					
Total Non-Operating & Capital	199,326	235,231	213,463	154,893	191,393	191,393	191,393	191,393					
TOTAL	28,388,661	29,072,632	29,546,524	29,496,744	30,372,278	31,907,429	32,857,071	34,069,339					

Items included in proposed budget:

- 1) Beginning FY2014, the COPs Hiring Program grant (7.0FTE) and the Domestic Violence Program grant (1.0FTE) will expire and personnel is transferred to the
- 2) Starting in FY13, GPD will be funding the payment for a bond issuance for their headquarters through vacancy savings.

GENERAL FUND EXPENDITURE TREND

	5 YR ACTUAL BY OBJECT CODE					PROPOSED BUDGET		
	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
	Actual	Actual	Actual	Actual	Actual	Budget	Proposed	Plan
820 Fire-Rescue								
Personal Services								
1011 Permanent full-time	7,634,991	7,935,912	8,372,838	8,630,532	8,535,114	8,607,294	8,830,301	9,265,351
1012 Permanent part-time	9,072	19,855	41,194	43,979	44,831	34,845	35,541	36,261
1013 Temporary full-time	2,856	-	-	-	-	-	-	-
1014 Temporary part-time	873	1,718	4,968	-	-	-	-	-
1030 Overtime	320,231	443,253	344,407	170,212	151,322	308,740	308,740	308,741
1050 Holiday pay	94,502	89,272	81,413	116,678	112,260	154,485	133,280	131,867
1130 Special assignment	126,060	134,155	129,078	127,974	142,356	142,712	157,485	155,675
1135 Field training officer pay	168	67	163	11	69	-	-	-
1150 Longevity	145,431	147,154	153,835	169,823	173,039	194,113	196,621	203,629
1185 Technical rescue support	-	-	14,818	16,112	16,233	16,053	19,842	20,223
1195 Hazmat incentive pay	44,300	60,552	53,975	52,835	58,314	55,624	55,517	55,833
1310 EMT certification pay	337,329	386,035	458,949	508,975	510,391	518,310	563,343	586,743
1330 Education incentive - FF	50,569	49,400	56,300	57,851	61,002	61,440	69,360	72,240
1380 Billable Overtime	-	-	-	26,529	36,605	-	-	-
1430 FLSA	59,494	61,089	64,198	62,257	66,333	71,725	75,460	74,660
1470 Fire Inspector certification	-	-	476	2,967	2,986	3,000	2,999	2,996
2010 Social Security	649,098	683,664	712,607	725,579	715,548	763,000	797,938	833,991
2020 Pension	499,819	514,412	499,892	608,506	861,519	1,055,577	1,237,846	1,278,377
2021 Disability pension	1,986	1,961	2,130	2,153	2,336	3,120	1,791	1,836
2030 Health insurance	598,845	630,054	656,618	730,798	805,216	813,507	855,615	932,673
2031 Retirees health insurance	44,934	46,521	48,294	36,861	36,886	39,566	45,997	48,014
2040 Life insurance	14,335	10,660	10,986	10,994	11,061	10,980	17,058	17,760
2060 Workers compensation	149,220	157,460	177,428	184,338	187,116	187,033	195,225	204,263
2110 Dry cleaning	6,693	6,971	6,392	6,744	6,177	6,720	6,725	6,572
2120 Clothing allowance	580	585	585	293	585	585	585	579
2150 Meal allowance	1,296	649	302	128	-	-	-	-
Total Personal Services	10,792,682	11,381,399	11,891,846	12,293,127	12,537,299	13,048,429	13,607,269	14,238,284
Operating								
3009 Non-capital equipment	32,006	23,760	8,743	52,802	26,624	31,709	18,769	38,871
3010 Materials & supplies	77,209	88,740	53,871	78,251	100,696	100,384	109,953	110,243
3020 Office supplies	16,533	15,111	8,330	7,593	10,744	12,530	11,854	11,607
3030 Printing & binding	3,821	4,191	480	290	170	4,085	982	961
3040 Uniform purchase	89,943	72,094	87,665	98,856	129,502	107,915	126,774	124,129
3110 Telephone	40,695	54,902	67,180	58,759	52,845	52,983	55,442	54,285
3115 TRS access charge	92,533	87,195	81,099	62,006	70,916	80,085	42,753	42,162
3120 Postage	2,353	1,505	1,122	717	617	1,700	710	696
3130 Advertising	-	-	-	-	-	-	588	576
3140 Utilities	97,000	119,040	106,976	114,499	122,541	172,013	181,904	201,192
3150 Fuel	122,860	148,718	94,473	107,331	144,733	145,956	201,674	211,758
3195 Assessment centers	15,994	1,029	8,584	2,500	14,772	6,500	14,696	8,154
3200 Local travel	5,006	4,912	5,151	5,128	6,151	4,325	6,368	6,235
3210 Travel & training	49,490	66,129	42,357	32,970	32,505	61,192	54,157	58,515
3230 Safety awards	8,812	10,873	10,758	8,009	22,372	20,176	16,532	16,188
3240 Books & Films	1,997	2,285	3,397	915	3,153	5,678	4,115	4,029
3250 Dues, memberships, & pub.	6,937	4,689	4,802	4,137	3,878	10,842	4,800	4,701
3420 Rental of equipment	12,364	11,232	10,731	8,893	7,343	7,874	8,033	7,865
3510 Insurance premiums	577,539	608,010	508,374	339,712	413,190	449,558	524,444	571,036
4110 Professional services	39,542	51,933	22,836	36,814	39,863	49,500	60,659	49,638
4120 Other contractual services	38,711	19,888	59,715	67,209	39,174	86,890	73,257	72,496

GENERAL FUND EXPENDITURE TREND

	5 YR ACTUAL BY OBJECT CODE										PROPOSED BUDGET		
	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14					
	Actual	Actual	Actual	Actual	Actual	Budget	Proposed	Plan					
820 Fire-Rescue													
4210 Fleet variable	204,603	239,046	262,437	209,389	250,788	315,766	320,694	327,108					
4211 Fleet fixed	433,881	369,636	295,000	341,992	286,976	291,280	417,420	423,681					
4220 Maint. - office equipment	24,043	22,982	29,355	39,771	38,035	34,832	45,066	44,126					
Total Operating	1,993,872	2,027,900	1,773,436	1,678,544	1,817,588	2,053,773	2,301,644	2,390,252					
Non-Operating & Capital													
6040 Machinery & Equipment	7,381	-	-	9,271	13	-	12,736	12,470					
Total Non-Operating & Capital	7,381	-	-	9,271	13	-	12,736	12,470					
TOTAL	12,793,935	13,409,299	13,665,282	13,980,942	14,354,901	15,102,202	15,921,649	16,641,006					

GENERAL FUND EXPENDITURE TREND

	5 YR ACTUAL BY OBJECT CODE					PROPOSED BUDGET		
	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Proposed	FY14 Plan
830 Combined Communications								
Operating								
4120 Other contractual services	3,413,337	3,555,963	3,553,975	3,752,584	3,419,786	4,025,574	3,609,786	3,609,786
Total Operating	3,413,337	3,555,963	3,553,975	3,752,584	3,419,786	4,025,574	3,609,786	3,609,786
TOTAL	3,413,337	3,555,963	3,553,975	3,752,584	3,419,786	4,025,574	3,609,786	3,609,786

GENERAL FUND EXPENDITURE TREND

	5 YR ACTUAL BY OBJECT CODE					PROPOSED BUDGET		
	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
	Actual	Actual	Actual	Actual	Actual	Budget	Proposed	Plan
840 General Services								
Personal Services								
1011 Permanent full-time	848,704	734,326	824,680	723,749	739,218	754,486	762,478	787,605
1013 Temporary full-time	16,323	52,882	38,344	37,009	27,878	-	-	-
1014 Temporary part-time	-	4,457	-	-	-	-	-	-
1030 Overtime	17,794	25,074	15,178	19,041	13,355	3,000	14,990	14,981
1130 Special assignment	10,031	12,419	1,163	-	-	-	-	-
1150 Longevity	15,280	11,601	9,071	8,095	6,899	6,996	7,094	7,194
2010 Social Security	65,604	63,341	64,894	57,194	56,204	59,099	60,703	63,652
2020 Pension	29,044	29,446	34,184	42,185	80,318	80,973	83,903	101,928
2021 Disability pension	5,018	4,586	4,882	4,330	4,261	4,626	2,527	2,666
2030 Health insurance	92,469	72,969	77,791	90,672	107,501	114,543	115,395	124,612
2031 Retirees health insurance	4,498	3,891	4,201	2,777	2,837	2,853	3,535	3,681
2040 Life insurance	2,353	1,394	1,626	1,476	1,494	1,581	2,316	2,382
2060 Workers compensation	18,729	18,882	18,033	16,311	15,507	15,387	15,585	16,370
2150 Meal allowance	20	36	-	13	-	-	-	-
Total Personal Services	1,125,867	1,035,305	1,094,047	1,002,852	1,055,472	1,043,544	1,068,526	1,125,071
Operating								
3010 Materials & supplies	61,331	133,296	40,553	43,766	50,038	62,225	50,259	50,029
3011 Energy Management Supplies	(6,302)	123,603	45,444	-	-	-	1,470	1,439
3017 Operational Supplies	30,132	7,785	28,760	21,853	49,132	28,800	28,788	28,776
3020 Office supplies	1,225	2,182	1,564	1,671	1,250	1,500	1,499	1,498
3030 Printing & binding	1,099	1,698	-	50	-	200	100	100
3040 Uniform purchase	3,281	3,840	4,553	3,987	4,368	4,500	4,654	4,556
3110 Telephone	9,685	10,103	11,925	12,202	8,584	8,030	10,409	10,385
3115 TRS access charge	2,147	1,989	1,145	-	-	-	594	581
3120 Postage	79	121	85	37	31	100	50	50
3140 Utilities	417,833	663,996	449,781	557,777	559,191	417,199	458,472	508,904
3150 Fuel	21,225	25,325	16,619	18,764	25,689	20,434	23,000	24,150
3200 Local Travel	756	455	638	628	5	750	-	-
3210 Travel & training	2,994	2,387	640	72	1,475	3,000	2,646	2,591
3240 Books & films	-	-	-	-	-	-	490	480
3250 Dues, memberships, & pub.	148	75	-	142	15	180	490	480
3265 Meals/Food	-	-	-	117	459	-	499	519
3420 Rental of equipment	1,157	8,334	319	270	1,116	4,500	1,099	1,099
3510 Insurance premiums	41,261	43,438	36,320	22,764	29,520	32,118	37,468	40,797
4110 Professional services	940	400	-	-	-	1,000	55,432	54,780
4120 Other contractual services	120,194	202,630	165,289	237,254	138,273	193,976	159,584	160,510
4152 Hazmat compliance	-	-	-	408	472	-	400	400
4210 Fleet variable	11,017	12,660	19,693	14,449	12,377	9,989	12,386	12,634
4211 Fleet fixed	46,284	34,445	26,118	26,510	24,183	23,046	29,784	30,231
4220 Maint. - office equipment	823	1,351	1,510	296	7	1,700	300	299
4230 Maint - buildings & imp.	45,718	52,846	44,283	57,020	50,836	55,000	39,240	39,606
4300 Inventory Purchases	-	(6,057)	4,442	(6,224)	-	-	-	-
Total Operating	813,025	1,326,900	899,681	1,013,812	957,021	868,247	919,113	974,894
Non-Operating & Capital								
6020 Buildings	8,666	-	-	-	-	-	-	-
6030 Improvements other than bldgs	22,162	89,250	129,085	1,860	-	-	-	-
6040 Machinery & equipment	13,300	15	1,100	-	-	-	-	-
9869 T/T - Fund 233	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000
9923 T/T - FY 2010 Debt Svcs Fund	-	-	-	93,000	93,000	93,000	93,000	93,000
Total Non-Operating & Capital	58,128	103,266	144,185	108,860	107,000	107,000	107,000	107,000
TOTAL	1,997,020	2,465,471	2,137,913	2,125,524	2,119,493	2,018,791	2,094,639	2,206,965

GENERAL FUND EXPENDITURE TREND

	5 YR ACTUAL BY OBJECT CODE					PROPOSED BUDGET		
	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
	Actual	Actual	Actual	Actual	Actual	Budget	Proposed	Plan
850 Parks, Rec & Cultural Affairs								
Personal Services								
1011 Permanent full-time	3,098,074	3,073,380	3,203,224	2,848,692	2,339,805	2,535,457	2,554,163	2,544,406
1012 Permanent part-time	-	185,661	215,631	203,467	192,637	167,097	174,441	177,960
1013 Temporary full-time	132,781	7,634	22,600	34,631	17,684	21,555	21,552	21,342
1014 Temporary part-time	300,280	413,338	448,715	355,908	371,727	399,266	398,657	395,358
1017 Interns	2,120	-	361	-	-	9,958	9,457	9,365
1020 Overtime - Straight Rate	-	581	111	-	-	-	-	-
1030 Overtime	106,815	129,626	75,689	65,736	58,532	75,030	69,356	68,693
1130 Special assignment	-	959	-	-	-	-	-	-
1150 Longevity	43,063	41,488	42,429	24,141	13,120	14,388	14,660	15,132
2010 Social Security	263,398	280,994	291,918	256,728	215,035	236,929	251,203	255,058
2020 Pension	115,864	138,378	145,812	175,744	281,880	297,744	315,407	369,616
2021 Disability pension	18,618	19,885	19,062	16,817	14,494	16,680	9,513	9,682
2030 Health insurance	268,863	274,951	284,509	300,014	280,532	324,736	338,544	356,181
2031 Retirees health insurance	16,549	17,084	17,465	11,579	9,683	10,606	12,586	12,727
2040 Life insurance	8,310	6,115	6,406	5,749	4,924	5,388	7,953	7,956
2060 Workers compensation	67,272	69,292	70,884	67,196	55,552	56,209	55,680	56,829
2080 Car allowance	43	-	-	-	-	-	-	-
2150 Meal allowance	186	564	180	143	44	-	-	-
Total Personal Services	4,442,236	4,659,930	4,844,996	4,366,546	3,855,648	4,171,043	4,233,172	4,300,305
Operating								
3009 Non-capital equipment	38,508	29,520	16,235	7,863	16,627	27,463	25,926	24,819
3010 Materials & supplies	425,418	475,531	458,977	451,455	468,985	458,612	476,537	475,800
3020 Office supplies	27,895	37,052	29,498	21,749	24,635	30,756	29,681	29,612
3030 Printing & binding	18,417	7,025	22,807	12,627	11,973	21,058	20,833	20,806
3040 Uniform purchase	18,339	20,379	15,975	14,877	18,877	19,941	20,325	20,261
3110 Telephone	42,273	49,288	48,832	45,084	33,185	30,929	34,112	33,964
3115 TRS access charge	31,072	29,165	16,146	5,125	-	2,250	2,249	2,249
3120 Postage	11,342	9,406	6,225	5,998	5,394	10,171	10,101	10,088
3121 Property tax	84	71	71	182	71	-	-	-
3130 Advertisement	10,021	8,332	1,905	1,302	5,048	7,212	7,207	7,207
3140 Utilities	364,785	516,086	450,212	670,563	739,301	756,457	789,363	876,194
3150 Fuel	90,189	142,449	87,354	97,226	103,245	99,364	72,439	76,061
3200 Local travel	5,128	4,197	4,802	1,446	1,319	7,785	7,476	7,472
3210 Travel & training	10,337	24,521	11,657	11,340	16,898	30,316	34,156	29,260
3230 Safety awards	-	3,817	2,235	5,749	3,875	3,500	3,499	3,497
3240 Books & Films	222	-	-	-	-	-	-	-
3250 Dues, memberships, & pub.	11,509	22,400	24,610	31,686	16,340	21,825	32,787	32,620
3420 Rental of equipment	20,620	31,947	31,766	30,833	39,873	37,924	37,910	38,028
3430 Rental - building	6,675	6,900	7,688	6,559	7,751	7,200	7,197	7,194
3440 Rental - property	-	12,500	12,500	12,500	12,500	-	-	-
3510 Insurance premiums	384,129	404,396	404,396	311,308	341,568	371,632	433,538	472,053
3910 Miscellaneous	8,689	11,295	7,032	630	-	10,400	-	-
3920 Workshops/Conferences	-	120	-	-	-	-	980	-
4102 Credit card charges	-	-	3,701	5,293	6,399	-	-	-
4110 Professional services	81,438	98,329	83,747	106,992	112,328	110,752	69,245	64,495

GENERAL FUND EXPENDITURE TREND

	5 YR ACTUAL BY OBJECT CODE					PROPOSED BUDGET		
	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
	Actual	Actual	Actual	Actual	Actual	Budget	Proposed	Plan
850 Parks, Rec & Cultural Affairs								
4120 Other contractual services	504,202	472,876	415,251	416,147	393,747	323,951	362,189	364,264
4210 Fleet variable	114,078	123,041	108,713	91,009	80,618	85,736	77,996	79,555
4211 Fleet fixed	218,337	185,564	140,129	134,916	108,202	110,333	127,100	118,554
4220 Maint. - office equipment	9,610	19,474	8,563	6,698	15,842	14,327	14,468	14,448
4230 Maint - buildings & imp.	21,942	11,037	12,758	19,157	36,998	19,473	19,466	19,457
Total Operating	2,475,259	2,756,718	2,433,785	2,526,313	2,621,599	2,619,367	2,716,780	2,827,958
Non-Operating & Capital								
6040 Machinery & equipment	-	11,190	3,493	5,374	-	-	-	-
8200 Aid to private organizations	221,259	211,259	198,927	178,296	172,034	192,844	192,844	192,844
9970 Misc Spec Rev Fund	-	-	-	8,130	-	-	-	-
Total Non-Operating & Capital	221,259	222,449	202,420	191,801	172,034	192,844	192,844	192,844
TOTAL	7,138,754	7,639,097	7,481,201	7,084,660	6,649,281	6,983,254	7,142,796	7,321,107

GENERAL FUND EXPENDITURE TREND

	5 YR ACTUAL BY OBJECT CODE					PROPOSED BUDGET		
	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
	Actual	Actual	Actual	Actual	Actual	Budget	Proposed	Plan
900 Human Resources								
Personal Services								
1011 Permanent full-time	732,017	818,076	885,386	813,457	723,615	745,293	794,489	804,176
1013 Temporary full-time	5,343	6,448	17,215	-	-	-	-	-
1014 Temporary part-time	2,295	8,981	-	-	-	-	-	-
1017 Interns	7,587	5,358	1,811	122	111	-	-	-
1030 Overtime	3,878	6,493	1,135	294	2,901	2,958	3,016	3,076
1150 Longevity	3,554	1,509	2,272	2,607	2,901	2,958	3,016	3,076
2010 Social Security	54,829	61,973	65,886	57,583	50,233	58,173	61,959	63,180
2020 Pension	25,486	32,542	35,722	45,286	79,768	79,008	85,926	101,325
2021 Disability pension	4,422	5,039	5,128	4,651	4,238	4,566	2,583	2,637
2030 Health insurance	55,434	60,277	66,528	70,111	73,766	79,067	81,960	86,070
2031 Retirees health insurance	3,749	4,086	4,401	2,971	2,677	2,799	3,555	3,627
2040 Life insurance	1,589	1,224	1,266	1,155	1,049	1,080	1,728	1,728
2060 Workers compensation	16,980	17,409	17,712	17,892	15,000	15,213	16,209	16,509
2150 Meal allowance	12	12	-	-	-	-	-	-
Total Personal Services	917,175	1,029,427	1,104,462	1,016,128	953,358	988,157	1,051,425	1,082,328
Operating								
3009 Non-capital equipment	4,680	33,553	18,223	11,296	-	-	-	-
3010 Materials & supplies	48,794	62,617	36,308	25,361	29,593	54,778	32,603	32,575
3019 Mat & supplies - ceremonies	-	-	299	-	-	-	-	-
3020 Office supplies	19,737	19,153	5,572	6,856	6,575	11,950	6,997	6,994
3030 Printing & binding	7,798	3,470	3,212	13,198	7,763	1,000	7,496	7,494
3110 Telephone	2,358	4,215	4,052	5,151	3,732	3,432	4,998	4,996
3120 Postage	1,756	1,876	696	730	413	1,000	1,000	1,000
3130 Advertisement	39,457	24,941	20,472	8,948	19,374	22,500	22,991	22,980
3190 Recruitment Expense	46,855	37,253	30,252	25,808	25,411	17,287	28,537	28,524
3195 Assessment centers	5,246	1,500	-	-	5,790	13,000	7,838	5,328
3200 Local Travel	-	-	58	-	77	-	100	100
3210 Travel & training	21,231	9,495	6,400	13,739	16,842	13,903	16,096	17,046
3240 Books & Films	388	3,106	1,685	1,684	1,207	3,270	2,884	2,887
3250 Dues, memberships, & pub.	5,788	5,952	6,199	5,268	6,794	10,188	8,401	8,415
3260 Employee training	49,555	50,539	63,304	41,833	37,319	58,990	38,866	37,175
3510 Insurance premiums	28,961	30,489	25,493	13,867	20,720	22,544	26,299	28,636
3910 Miscellaneous	476	3,895	2,368	-	-	-	-	-
4110 Professional services	15,577	57,295	8,296	54,714	46,150	26,856	19,400	19,966
4120 Other contractual services	37,926	88,107	24,075	17,418	7,670	18,564	13,915	14,888
Total Operating	336,593	437,456	256,964	245,870	235,431	279,262	238,421	239,004
Non-Operating & Capital								
6040 Machinery & equipment	9,578	-	-	-	-	-	-	-
Total Non-Operating & Capital	9,578	-	-	-	-	-	-	-
TOTAL	1,263,336	1,466,883	1,361,426	1,261,997	1,188,789	1,267,419	1,289,846	1,321,332

GENERAL FUND EXPENDITURE TREND

920 Risk Management	5 YR ACTUAL BY OBJECT CODE										PROPOSED BUDGET		
	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14					
	Actual	Actual	Actual	Actual	Actual	Budget	Proposed	Plan					
Personal Services													
1011 Permanent full-time	8,324	2,658	3,637	4,342	3,301	4,399	4,551	4,644					
1030 Overtime	1,688	-	-	-	-	-	-	-					
2010 Social Security	735	200	264	318	247	336	354	360					
2020 Pension	352	105	147	170	367	489	513	609					
2021 Disability pension	60	16	21	18	19	24	12	12					
2030 Health insurance	587	183	310	308	314	473	438	462					
2031 Retirees health insurance	50	13	18	16	12	12	24	24					
2040 Life insurance	29	5	6	6	6	12	12	12					
2060 Workers compensation	228	81	84	84	84	93	96	96					
Total Personal Services	12,053	3,261	4,487	5,261	4,351	5,838	6,000	6,219					
TOTAL	12,053	3,261	4,487	5,261	4,351	5,838	6,000	6,219					

GENERAL FUND EXPENDITURE TREND

960 Communications	5 YR ACTUAL BY OBJECT CODE										PROPOSED BUDGET		
	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Actual	FY12 Budget	FY13 Proposed	FY14 Plan					
Personal Services													
1011 Permanent full-time	290,199	295,061	237,754	211,073	190,069	214,832	220,032	224,442					
1014 Temporary part-time	13,774	3,546	8,933	8,689	11,684	-	-	-					
1030 Overtime	1,241	1,490	61	387	110	-	-	-					
2010 Social Security	21,874	21,443	18,029	15,635	14,106	16,764	16,824	17,169					
2020 Pension	10,107	11,500	9,335	11,844	20,947	23,706	24,864	29,331					
2021 Disability pension	1,751	1,781	1,340	1,212	1,110	1,317	750	765					
2030 Health insurance	24,653	21,072	15,233	17,004	16,228	20,519	23,154	24,318					
2031 Retirees health insurance	1,458	1,446	1,162	782	709	810	969	990					
2040 Life insurance	642	422	318	280	248	288	432	432					
2060 Workers compensation	5,628	6,147	4,830	5,136	4,338	4,383	4,386	4,485					
Total Personal Services	371,327	363,908	296,995	272,042	259,548	282,619	291,411	301,932					
Operating													
3009 Non-capital equipment	11,333	3,214	10,421	5,401	4,673	6,500	6,500	6,500					
3010 Materials & supplies	11,145	13,761	4,300	21,363	7,519	9,967	9,967	9,967					
3019 Materials & supplies-ceremonies				-	54	300	300	300					
3020 Office supplies	1,977	910	255	604	1,181	4,550	4,550	4,550					
3030 Printing & binding	17,050	11,452	3,815	7,044	5,029	8,287	8,287	8,280					
3110 Telephone	2,297	1,983	1,350	1,408	979	2,101	2,100	2,100					
3120 Postage	2,235	1,512	1,522	1,006	75	1,450	1,450	1,450					
3130 Advertisement	2,677	255	1,952	425	949	2,400	2,400	2,400					
3210 Travel & training	4,845	1,719	879	1,574	3,523	3,550	3,550	3,550					
3240 Books & Films	46	-	344	55	59	2,050	2,050	2,050					
3250 Dues, memberships, & pub.	4,274	3,597	1,488	620	504	3,600	3,600	3,600					
3265 Meeting Expense	-	-	-	44	307	300	300	300					
3510 Insurance premiums	5,726	6,028	5,040	2,224	4,096	4,457	5,199	5,661					
3910 Miscellaneous	17,821	1,591	2,155	67	-	-	-	-					
4110 Professional services	22,945	22,600	33,469	40,317	34,419	41,604	41,604	41,604					
4120 Other contractual services	760	4,850	5,306	900	1,080	-	-	-					
4220 Maint office/other equipment	591	1,193	750	407	469	1,450	1,450	1,450					
Total Operating	105,722	74,665	73,046	83,459	64,916	92,566	93,307	93,762					
Non-Operating & Capital													
6040 Machinery & equipment	-	-	-	-	-	-	-	-					
Total Non-Operating & Capital													
TOTAL	477,049	438,573	370,041	355,501	324,464	375,185	384,718	395,694					

GENERAL FUND EXPENDITURE TREND

	5 YR ACTUAL BY OBJECT CODE						PROPOSED BUDGET	
	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14
	Actual	Actual	Actual	Actual	Actual	Budget	Proposed	Plan
990 Non-Departmental								
Personal Services								
1017 Interns	2,345	-	-	-	-	-	-	-
1030 Overtime	-	496	-	-	-	-	-	-
2010 Social Security	113	37	-	-	-	-	-	-
2022 Consolidated Pension	1,253,399	1,295,411	1,254,267	1,180,604	1,182,142	1,450,000	1,233,165	1,233,165
2070 Unemployment Comp	42,724	34,606	24,285	101,566	63,333	50,000	53,303	54,148
Total Personal Services	1,298,581	1,330,550	1,278,552	1,282,170	1,245,475	1,500,000	1,286,468	1,287,313
Operating								
3010 Materials & supplies	-	151	2,308	324	-	-	-	-
3020 Office supplies	-	-	59	673	-	-	-	-
3030 Printing & binding	-	-	1,469	844	-	-	-	-
3120 Postage	629	136	953	1,281	18	-	-	-
3130 Advertisement	15,852	13,205	6,078	9,117	664	17,920	17,920	17,920
3150 Gasoline (Motor Pool)	8,926	15,472	8,000	6,935	8,896	7,489	8,612	9,043
3910 Miscellaneous	-	285	974	-	-	21,765	21,765	21,765
4101 PayPal Collection Fees	3,063	3,856	-	-	-	-	-	-
4110 Professional services	157,305	304,264	269,260	814,717	1,015,003	340,088	751,603	798,047
4120 Other contractual services	978,763	1,015,001	986,368	1,279,266	1,125,795	1,876,699	1,231,733	1,308,521
4210 Variable Fleet (Motor Pool)	26,370	32,297	23,160	18,749	19,580	22,330	48,456	49,655
4211 Fixed Fleet (Motor Pool)	47,907	45,064	43,000	43,645	35,531	36,064	34,662	35,182
4323 Down Payment Assistance	4,000	3,500	-	-	-	-	-	-
5100 Bad Debts	17,032	29,780	591,470	182,993	144,692	35,000	35,000	35,000
Total Operating	1,259,847	1,463,011	1,933,099	2,358,544	2,350,178	2,357,355	2,149,751	2,275,133
Non-Operating & Capital								
6010 Land & Land Improvements	25,000	-	4,200	-	-	-	-	-
8200 Contribution to Outside Agcis	25,000	2,800	-	2,500	2,500	2,500	97,700	92,500
8900 Other Grant s& Aids	11,660	43,941	42,559	48,900	52,100	220,200	45,600	45,600
9002 SR26/26A Reserve Refund	303,326	-	-	-	-	-	-	-
9110 Ccom Contingency	2,000	33,261	15,800	-	-	-	-	-
9112 Trans-Retirees Cola	6,050	1,618	1,504	921	702	-	1,000	1,000
9117 Personal Ser Adj	-	-	-	-	-	100,000	75,000	75,000
9121 CM Contingency	23,699	21,898	21,940	17,973	5,002	20,000	20,000	20,000
9123 Contract Issues	-	40,226	-	-	-	50,000	50,000	50,000
9856 T/T FFGFC of 1996	491,980	495,660	463,000	8,104	-	-	-	-
9859 T/T WRT Endowment	-	2,616	-	-	-	-	-	-
9865 T/T Ironwood	360,000	360,225	360,000	1,693,537	1,001,218	862,975	841,366	864,540
9870 T/T Greenspace Acq	100,000	525,000	425,000	-	-	425,000	425,000	-
9884 T/T- Fleet Replacement Fund	-	-	63,289	-	-	-	-	-
9887 Trans-Rts - Route 35	440,000	-	-	-	-	-	-	-
9897 T/T-OPEB of 2005	1,753,957	1,835,650	1,922,691	2,011,163	1,952,320	2,129,097	2,158,728	3,124,852
9898 T/T-Kennedy Homes	509,135	448,695	-	-	-	-	-	-
9900 T/T Tax Inc 5th Ave	128,132	132,155	152,155	210,238	187,234	178,088	177,965	175,700
9901 T/T CP/DA	823,139	919,218	986,800	1,100,343	970,979	925,800	964,496	949,848
9902 T/T CIP Rev Bond	1,729,269	1,727,669	1,724,869	1,725,869	1,725,468	1,728,668	1,725,269	1,725,469
9905 T/T Tax Inc DOWNTOWN	369,286	771,489	471,391	606,128	551,604	542,636	539,698	532,225
9910 T/T FFGFC of 2002	774,185	775,122	784,522	786,741	775,385	776,465	-	-
9911 T/T POB S2003a	326,857	361,901	400,675	439,471	403,819	463,537	417,214	452,885
9912 T/T POB S2003b	2,628,921	2,778,921	2,933,921	3,093,921	3,263,920	3,438,920	3,618,921	3,808,921
9913 T/T WW Surcharge	255,000	17,980	231,426	78,376	61,091	201,233	128,775	130,816

