

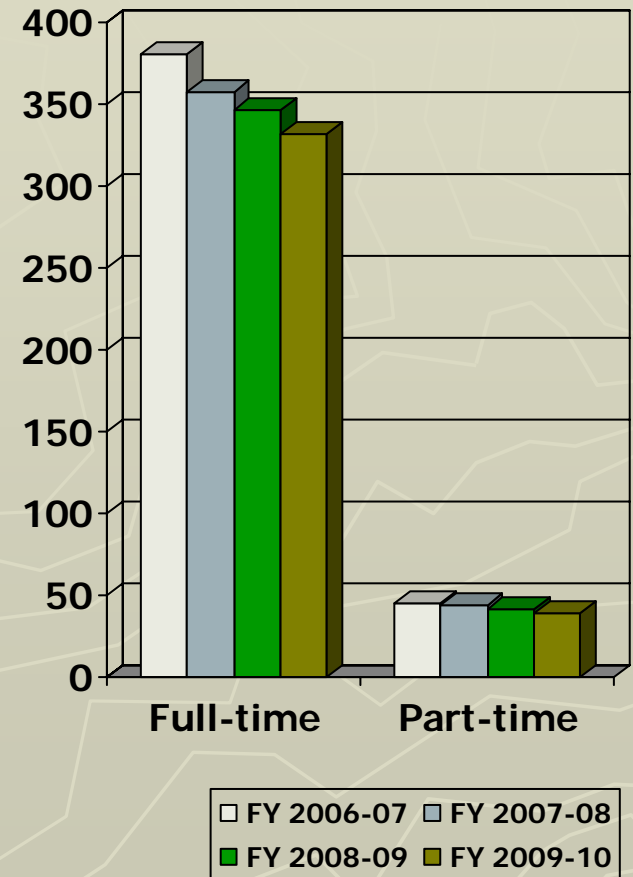
# City Commission Workshop FY 2009-10 Proposed Budget

- ▶ Overview
- ▶ Property Taxes
- ▶ General Fund/Property Tax Supported Funds
- ▶ Water/Wastewater
- ▶ Other Funds
- ▶ Severance Pay

# Overview

- ▶ Total net budget of \$84.4 million (a reduction of \$18.1 million or 17.63%)
- ▶ General Fund net budget \$26.2 million (a reduction of \$ 2 million or 7.09%)
- ▶ Non property tax General Fund revenues expected to decline by \$1.2 million
- ▶ \$1.36 million in reductions including:
  - 14 full-time & 3 part-time positions
  - Reduction Capital Improvement/Vehicle Replacement funding
  - Reduction in contributions/contracts for services
- ▶ Reduction of 49 full-time positions and 6 part-time positions in three years
- ▶ Budget balanced with use of General Fund Reserves

## Positions



# Overview

- ▶ No increase in wages
- ▶ No increase budgeted for health insurance-any increase would be passed on to employees
- ▶ Water/Wastewater rate increase of 2%
- ▶ Solid Waste rate increase
- ▶ Leisure Service fee increase 3%

## Financial Impact to Citizens

<b>Proposed FY 2009-10 Budget Annual Increase to citizens</b>		
<b>Services</b>	<b>Scenario A: \$150,000 home with \$50,000 exemption</b>	<b>Scenario B: \$200,000 home with \$50,000 exemption</b>
<b>Property Taxes</b>	\$0.57	\$0.95
<b>Water/Sewer (2% increase)</b>	11.37	11.37
<b>Refuse &amp; Recycling</b>	17.28	17.28
<b>Annual Increase</b>	\$29.22	\$29.60

# Property Taxes

## Tax Rates:

Description	FY 08-09	FY 09-10 Option "A"	FY 09-10 Option "B"
General Operating	3.38884	3.56900	3.67418
2002 Debt Service	0.38550	0.09600	0.09600
2003 Debt Service	0.03534	0.03950	0.03950
<b>Total Property Tax Revenue</b>	<b>3.80968</b>	<b>3.70450</b>	<b>3.80968</b>

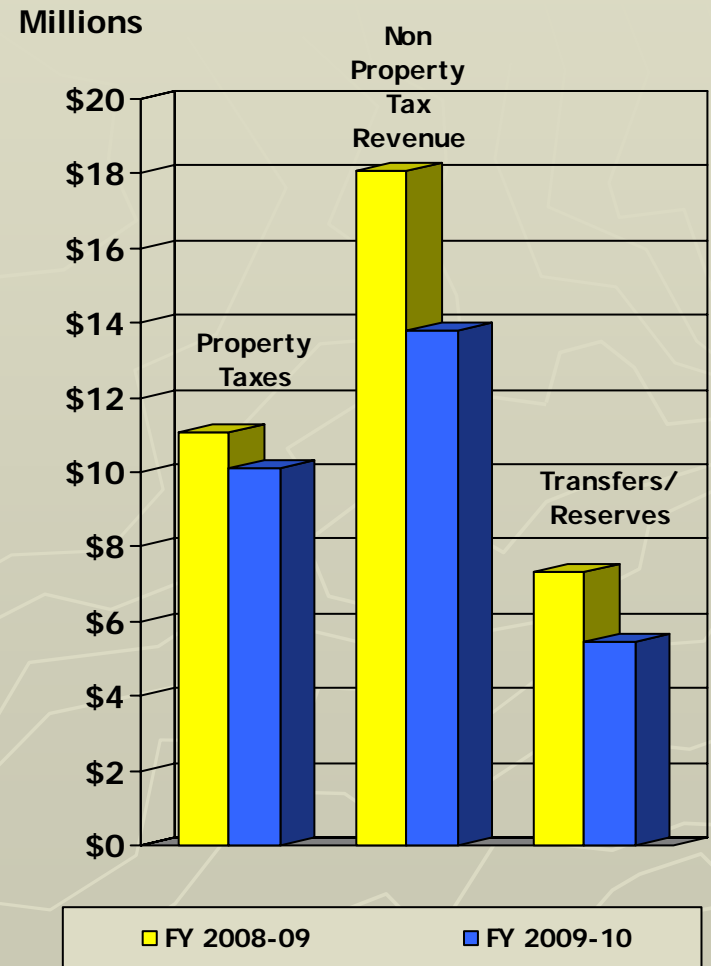
- ▶ Option "A" is 9.14% below the rolled back rate and 2.76% below the current total tax rate
- ▶ Option "B" is 6.46% below the rolled back rate and equal to the current total tax rate- provides additional funding \$298,000 for capital improvements
- ▶ Rollback rate-4.0635 mills

## Tax Revenue:

Description	Budget FY 2008-09	Budget FY 2009-10 Option "A"	Change from FY 2008-09 to FY 2009-10
General Operating	\$10,623,422	\$9,748,863	(\$874,559)
TIF Fund	446,106	372,238	(73,868)
2002 Debt Service	1,259,223	272,419	(986,804)
2003 Debt Service	115,437	112,089	(3,348)
<b>Total Property Tax Revenue</b>	<b>\$12,444,188</b>	<b>\$10,505,609</b>	<b>(\$1,938,579)</b>

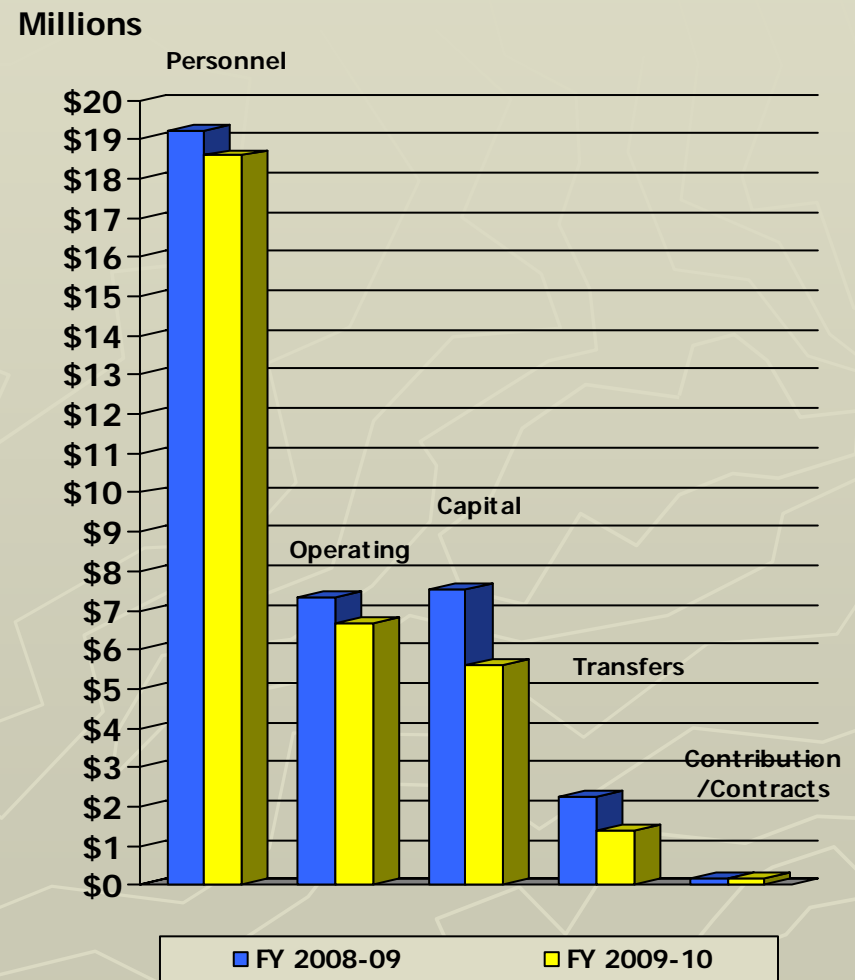
# General Fund and Property Tax Supported Capital Project Funds Revenues

Description	Change from FY 2008-09 to FY 2009-10
Property Taxes	(\$948,427)
Franchise Fees/Utility, Communications, Business Tax	(172,500)
Licenses & Permits	(91,400)
Intergovernmental	(122,942)
Grants	380,000
Charges for Services	(160,150)
Fines & Forfeitures	(21,000)
Miscellaneous	(254,010)
Transfers	(672,487)
Bond Proceeds	(760,000)
Reserves-General Fund	(339,597)
Reserves-Capital Project Funds	(932,000)
<b>Total Revenues</b>	<b>(\$4,094,513)</b>



# General Fund and Property Tax Supported Capital Project Funds Expenditures

Description	Change from FY 2008-09 to FY 2009-10
Personal Services	(\$631,115)
Operating	(680,449)
Contributions/Contracts for Services	(11,000)
Facilities R&R	(47,150)
General Capital Impr.	(2,239,500)
Transportation Impr.	366,000
Transfers	(851,299)
<b>Total Expenditures</b>	<b>(\$4,094,513)</b>



# Proposed Reductions

Description	FY 2009-10 Proposed Reductions
<b>Position Reductions:</b> <ul style="list-style-type: none"> <li>▶ 12 full-time positions (excluding 2 full-time Water/Wastewater positions)</li> <li>▶ 3 part-time positions</li> <li>▶ 1 full-time position restructured to part-time</li> </ul>	<b>(\$734,000)</b>
Reduction in overtime	<b>(164,000)</b>
7% reduction in contributions/contracts for service	<b>(11,000)</b>
Reduction in capital improvement funding (Facilities R&R)	<b>(185,000)</b>
20% reduction in janitorial services	<b>(58,000)</b>
Reduction in vehicle replacement funding	<b>(100,000)</b>
<b>Total Reductions</b>	<b>(\$1,252,000)</b>



# Water/Wastewater Fund

REVENUES	FY 2008-09	Proposed FY 2009-10	Change from FY 2008-09 to FY 2009-10
Water/Sewer/Other Charges	\$16,911,284	\$16,716,371	(\$194,913)
Miscellaneous Revenue	110,000	100,000	(10,000)
Transfers	245,500	245,500	0
<b>Total Revenues</b>	<b>\$17,266,784</b>	<b>\$17,061,871</b>	<b>(\$204,913)</b>
EXPENDITURES	FY 2008-09	Proposed FY 2009-10	Change from FY 2008-09 to FY 2009-10
Personal Services	\$3,778,669	\$3,693,872	(\$84,797)
Operating	5,587,419	5,536,234	(51,185)
Transfer/contingency	7,900,696	7,831,765	(68,931)
<b>Total Expenditures</b>	<b>\$17,266,784</b>	<b>\$17,061,871</b>	<b>(\$204,913)</b>

- ▶ 2% increase in Water/Wastewater Rates necessitated by reduction in water/sewer sales (largely attributed to loss of hospital)
- ▶ 2 full-time positions eliminated (one of which was partially funded through General Fund)



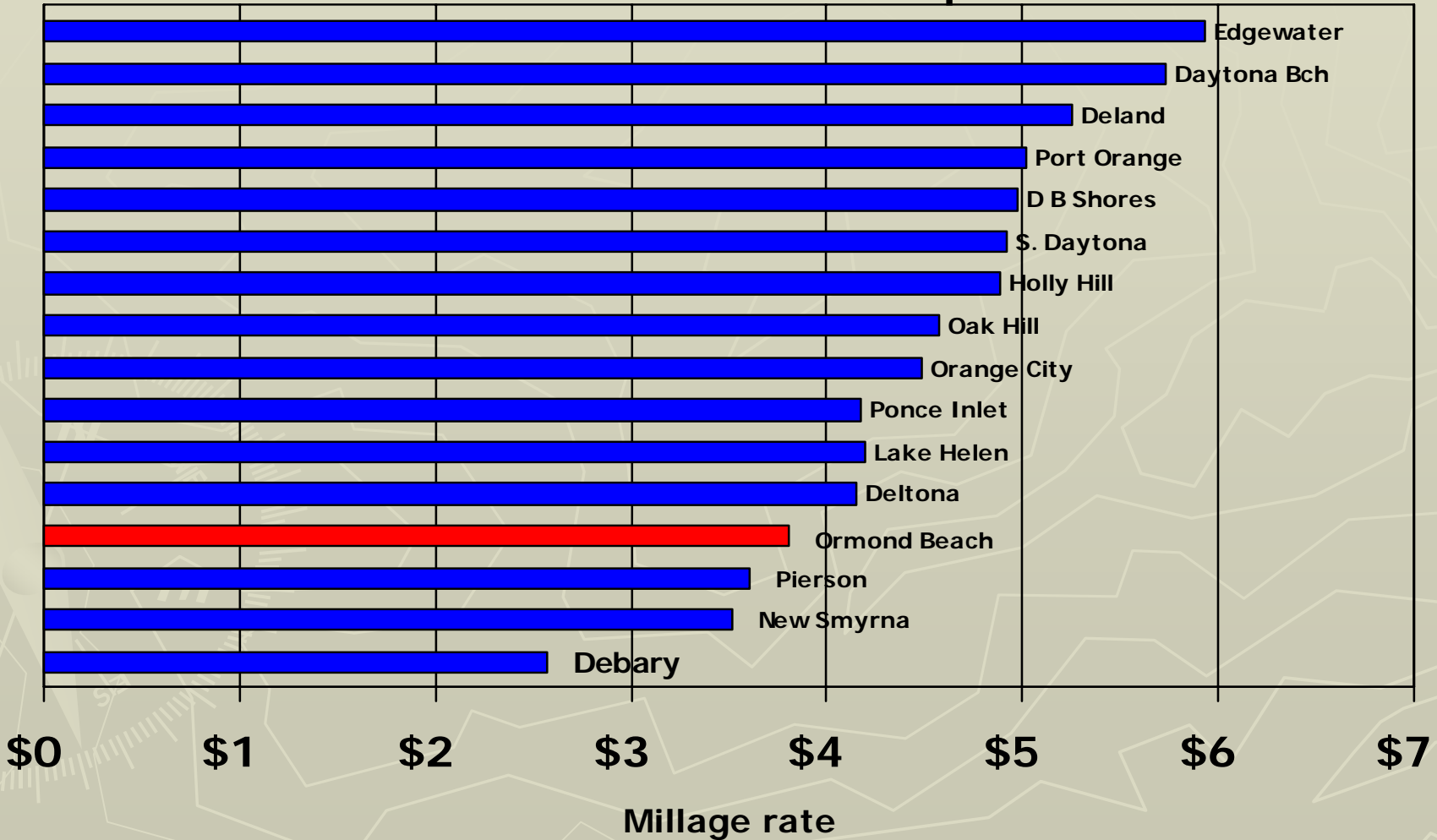
# Solid Waste

<b>REVENUES</b>	<b>FY 2008-09</b>	<b>Proposed FY 2009-10</b>	<b>Change from FY 2008-09 to FY 2009-10</b>
Grants	\$131,500	0	<b>(\$131,500)</b>
Charges for Services	5,497,900	5,999,178	501,278
Miscellaneous Revenue	160,000	37,200	<b>(122,800)</b>
Use of Reserves	231,462	242,831	11,369
<b>Total Revenues</b>	<b>\$6,020,862</b>	<b>\$6,279,209</b>	<b>\$258,347</b>
<b>EXPENDITURES</b>	<b>FY 2008-09</b>	<b>Proposed FY 2009-10</b>	<b>Change from FY 2008-09 to FY 2009-10</b>
Personnel Services	\$127,672	\$133,655	\$5,983
Operating	4,948,841	5,139,623	190,782
Transfers/Contingency	914,331	975,913	61,582
Debt Service	30,018	30,018	0
<b>Total Expenditures</b>	<b>6,020,862</b>	<b>6,279,209</b>	<b>\$258,347</b>

- ▶ Solid Waste-Rate increase will be needed if contractor's adjustment approved

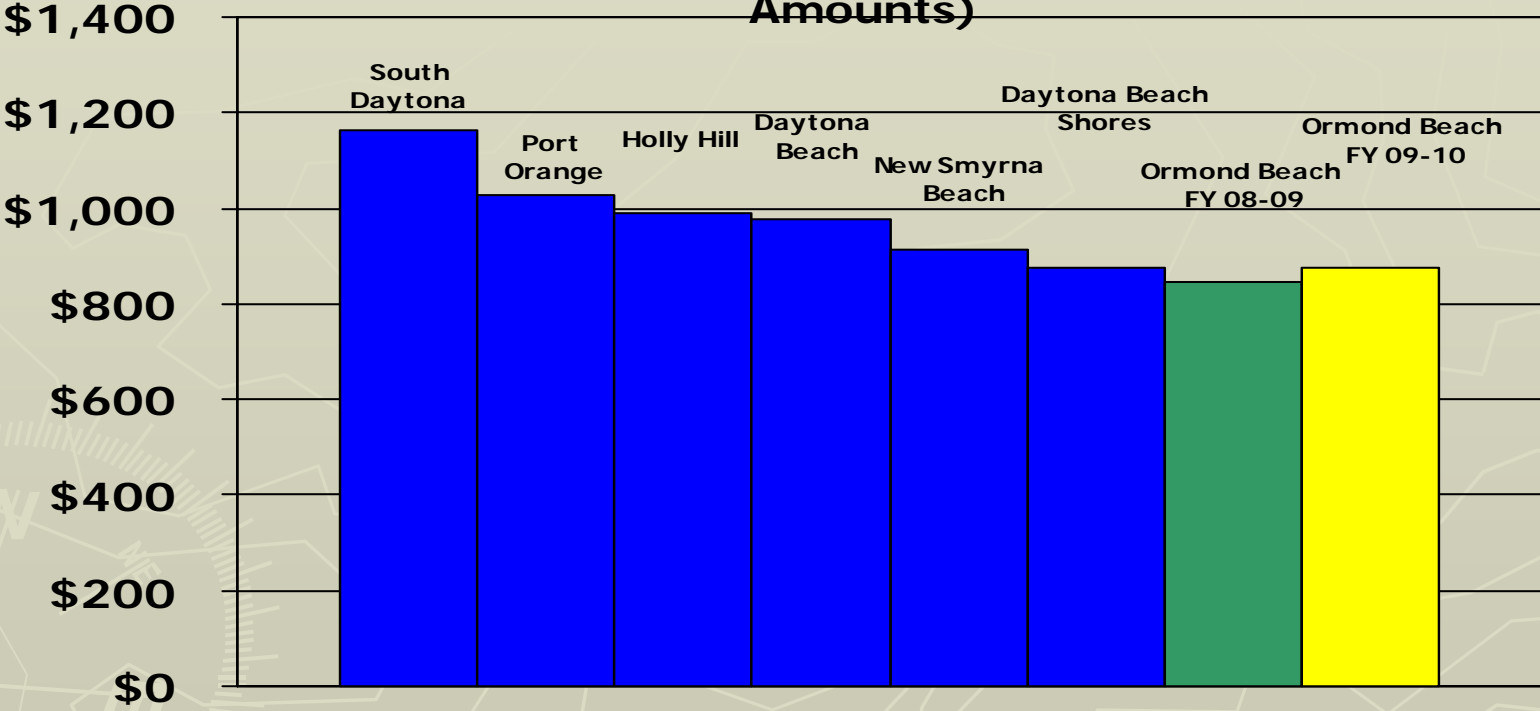
# Supplemental Information

## Current Year Tax Rate Comparison



# Supplemental Information

## Current Year Utility Rate Comparison (Annual Amounts)



# Decisions

- ▶ Consensus on proposed tax rate
- ▶ Discussion/consensus on FY 2009-10 reductions
- ▶ Direction on severance pay
- ▶ Consensus on rate increases:
  - Leisure Service Fee increase of 3%
  - Water/Wastewater increase of 2%
  - Solid Waste increase-pass through of increase to contractor