

CITY OF HALLANDALE BEACH, FLORIDA

MEMORANDUM

CM20-062

DATE: September 9, 2020

TO: Honorable Mayor and City Commission

FROM: Dr. Jeremy Earle, Interim City Manager/HBCRA Executive Director 

SUBJECT: Proposed Changes to the FY2020/2021 Recommend Budget

An amendment to the FY2020/2021 Recommended Budget is presented for your consideration and acceptance. Below please find highlights of the Recommended Budget and a summary of the proposed changes, now presented as a Tentative Budget.

The total impact to the Recommended Budget is \$1,006,790, and it is composed of a decrease in revenues of \$148,283 and an increase in expenditures of \$857,868. Factors impacting this year's budget and its effect on reserves include recent events as well as historical factors.

Historical Background

Historical factors that still affect the City's budget process and economy today include the past practice of developing budgets with deficit spending, supported by the depletion of reserves rather than corresponding ad-valorem tax increases. Beginning in FY2012/2013, deficits depleted reserves in all funds by nearly \$31 million, and approximately \$15 million affected the General Fund in five of the last seven years.

From FY2010/2011 through FY2018/2019, the millage rate had only increased by .4191, from 5.9000 to 6.3191. The current FY2019/2020 millage is 7.000. In the past ten years, the millage rate has decreased (rolled back) two times. The effect of past decreases and historical deficit spending have greatly affected the City's fund balance and reserves. History also shows that unsustainable practices such as one-time solutions including moratoriums on filling vacant positions and the sale of real estate, among others, have been used to balance budgets. While these solutions provide immediate relief, they do not provide a sustainable road to financial recovery. These factors coupled with the uncertainties of the COVID-19 pandemic and related long-term effects on major revenue streams, which are difficult to ascertain at this time, pose even greater challenges in the upcoming year and beyond.

What follows is a synopsis of the FY2020/2021 recommended budget highlights based on the City Manager's Recommended Budget and proposed changes.

FY 2020/2021 Recommended Budget Highlights

On July 27, 2020, the FY 2020/2021 City Manager Recommended Budget was presented to the City Commission. The budget totaled \$143,762,464 for all funds, which was a 7.22% increase from the FY 2019/20 Adopted Budget. The main reason for the increase was the \$8.4 million funding in the new Surtax Capital Fund. A new capital fund was created for the Surtax funds from the County. The Surtax dollars will fund crosswalks, sidewalks, bus shelter improvements, bus stops digital signage, and 8th Avenue complete street.

The General Fund recommended budget was not balanced. It was projected to have a combined revenue loss of \$1.6 million and increased expenditure impact of \$356,841, resulting in a potential budget shortfall of \$2.0 million. The major areas of the potential revenue losses are shown below.

- Sales Tax - \$183,522
- Franchise Fees- Electricity - \$420,916
- Utility Service Tax - \$282,696
- Slot Machine Proceeds - \$315,000

All non-General fund budgets were balanced. The only fund that was using fund balance to fund recurring expenses was the Cemetery Fund in the amount of \$150,051. Also, the General Fund continued to subsidize the Transportation Fund, with a transfer of \$549,950. There was also a proposal for the Utility Fund to loan the Fleet Services Fund \$1.7 million for the General Fund vehicle replacements. These dollars were to purchase 35 vehicles for the Police Department, ATV, and mowers for the Parks, Recreation and Open Space Department.

The General Fund millage remains the same as the previous year at 7.0000. The General Obligation Bond millage increased by .1360 mills to cover the debt service payments, from .4162 mills to .5522 mills. The increase was due to using prior year interest earned from the bond proceeds to subsidize the annual debt service payments. The millage rates for the Golden Isles Safe Neighborhood District and Three Islands Safe Neighborhood Districts stayed at level millage, 1.0934 and .6600, respectively.

The Recommended Budget had 467 positions, 386 full-time and 81 part-time. Staffing changes included 6 new and 4 deleted positions.

The new proposed positions were:

- Code Compliance Officer
- Senior Systems Analyst
- IT Support Analyst
- Police Training Coordinator
- Permit Clerk
- Administrative Assistant

The proposed deleted positions were:

- Community Service Aides (CSAs) I
- Community Service Aides (CSAs) II
- Project Manager
- Administrative Assistant

The CSAs were being eliminated to cover the cost for the Police Trainer and the Project Manager. The Administrative Assistant positions are no longer needed, as they supported the Parks Obligation Bond projects, and these projects are nearing completion.

FY 2020/2021 Proposed Changes to the Recommended Budget (See Attachment 1)

After multiple workshops (July 15, 27 and August 12, 2020) held with the City Commission and further review by staff, additional needs were identified. Also, further analysis was performed to the FY 2020/2021 Recommended Budget revenue projections. Based on this analysis the General Fund revenues are decreasing by \$148,922.

The changes are as follows:

- Ad Valorem Revenue (Property Taxes) – increase by \$13,854
- Slot Machine Proceeds – decrease by \$200,000
- Community Redevelopment Agency Interlocal Agreement – increase by \$40,836
- Fire Assessments – increase by \$32,508
- Fire Supplemental Pay – decrease by \$36,120

In addition, expenditures are increasing in the General Fund by \$857,868. The most impacted expenses are shown below. It should be noted that while these represent the most notable increases, multiple projected decreases must be considered in order to arrive at the overall increase. Detailed projections per line item are included in Attachment 1.

- Broward County Sheriff's Office (BSO) projected payment to be received from BSO for Employees that participate in the City's Police and Fire Pension Plan are reducing from \$1.6 million to \$1.0 million based on updated information from the current fiscal reconciliation from BSO – net impact \$574,349
- Florida Retirement System for City Commission – increase \$103,000
- Sidewalks Repairs around the City – increase by \$100,000
- Police Training – increase by \$100,000
- Record Management Coordinator for the City Clerk's Office – increase by \$85,731
- Living wage increase for part-time employees – increase by \$62,337

As a result, an overall revenue decrease of \$148,922 and expenditure increase of \$857,868, increases the deficit by \$1,006,790 in the General Fund.

All the other funds were able to absorb their changes without impacting the recommended budget. The loan from the Utility Fund to the Fleet Fund for the purchase of the replacement vehicles for the General Fund was removed. Other strategies are being explored for the replacement of the vehicles. Staff will bring back recommendations for the purchase of the vehicles for City Commission discussion.

Current Situation

The tentative budget results in a deficit of approximately \$3 million. There is a need to utilize reserves to achieve a balanced budget.

As presented on July 27th, reserves as of September 30, 2019 were approximately \$12.8 million. The use of approximately \$3 million would result in a reserve balance of \$9.8 million. This amount represents 13.4% of the general fund, which is below the goal of 16%. The projected General Fund balance as of September 30, 2020 is approximately \$14.1 million which represents 19% of the General Fund. The City's ability to recognize \$2.4 million in CARES Act funding in the current fiscal year, resulted in the projected \$14.1 million General Fund balance, as revenue goes directly towards reserves. Ultimately, the use of approximately \$3 million would result in a projected reserve balance of \$11.1 million at the end of FY2020/2021. This amount represents 15% of the General Fund, which is still below the goal of 16%.

It is important for the Commission to understand that based on very conservative projections for FY2021/2022 that include flat revenues (except ad-valorem taxes) of approximately \$71 million, and increased costs of approximately \$76.4 million, and under the assumption that all remains unchanged, the deficit in that fiscal year is projected to be approximately \$5.4 million (Attachment 2). This means that reserves would fall to approximately \$5.7 million. It must be noted that this amount does not include any costs associated with a natural disaster such as a hurricane. It is important to note, that the City's most expensive hurricane in the last 15 years was Hurricane Wilma, for which the City received approximately \$3.5 million in reimbursements over time. The actual impact of this hurricane on the general fund was, in all-likelihood, much greater.

Other Challenges

Staff understands that there are numerous challenges which must be met head on over the next few months. These challenges include negotiations with the Police Union for a new contract; the acquisition of new police vehicles, and the prioritization of capital improvement projects including sidewalks restoration and streetlights to name a few.

While unfortunately, we cannot address all of the challenges that we face at the exactly the same time, we will be bringing back to the City Commission a list of priorities, which lay out a plan of action for contract negotiations, infrastructure improvements, and other mission critical items that are necessary to move the organization forward.

Conclusion

It is imperative for aggressive measures and absolute strategies, to combat the financial effects of recent events and past budget practices, to be put in place immediately. Strategies that are currently being implemented include the formation of an internal Revenue Committee which will specifically focus on revenue enhancing opportunities. This committee will engage in substantial review of City operations to identify opportunities for increased efficiencies, increase revenues, and other ways to offset the long-lasting effects of the COVID-19 pandemic.

Please be assured that every effort will be made to cautiously navigate these unprecedented times while at the same time aggressively pursuing necessary changes to achieve financial stabilization.

Attachments:

1. FY2020-21 Changes from City Manager's Recommended Budget to Tentative Budget
2. 2-Year General Fund Projection

Cc: Maggie Gouin, Budget and Program Monitoring Director
Noemy Sandoval, Interim Assistant City Manager
Keven Klopp, Assistant City Manager

ATTACHMENT 1
FY 2020-21 CHANGES FROM CITY MANAGER'S RECOMMENDED BUDGET TO TENTATIVE BUDGET

NET SURPLUS/-DEFICIT	2020-21	2020-21	CHANGE	CHANGE	
FUND	CMREC	TENTATIVE	\$	%	NOTE(S)
001 GENERAL FUND	-1,960,016	-2,966,806	1,006,790	51.37%	
REVENUE	71,259,049	71,110,127	-148,922	-0.21%	
AD VALOREM TAX-CURRENT	41,366,841	41,381,124	14,283	0.03%	Increase of Taxable Value from June 2020 to July 2020
AD VALOREM TAX-DISCOUNTS	-1,241,005	-1,241,434	-429	0.03%	Increase of Taxable Value from June 2020 to July 2020
SLOT MACHINE PROCEEDS	1,000,000	800,000	-200,000	-20.00%	Update based on uncertain future payments from Big Easy Casino
CRA-MOU-POLICE SERVICES	1,228,485	1,269,321	40,836	3.32%	Personnel and Software for Interlocal Agreement with Police
FIRE ASSESSMENTS	9,104,129	9,136,637	32,508	0.36%	Increase of Fire Recap from June 2020 to July 2020
FIRE SUPPLEMENTAL PAY	36,120	0	-36,120	-100.00%	Funds flow directly to employees
EXPENSE	73,219,065	74,076,933	857,868	1.17%	
REGULAR SALARIES & WAGES	19,094,987	19,267,184	172,197	0.90%	Decrease: - Reclass Office Assistant Receptionist in Development Services - Reclass Police Positions (Two CSAs, Sergeant) Increase: - Cost of Living Adjustment (Police Union Negotiation) - Reclass Grants Manager to Interim Assistant City Manager - Add Records Management Coordinator to City Clerk's Office
OTHER SALARIES & WAGES	850,998	852,376	1,378	0.16%	
STATE INCENTIVE PAY	84,840	83,280	-1,560	-1.84%	
CLOTHING ALLOWANCE	72,110	57,780	-14,330	-19.87%	Police
TAXES - SOCIAL SECURITY	1,175,429	1,185,052	9,623	0.82%	
TAXES - MEDICARE	280,092	282,358	2,266	0.81%	
PENSIONS - PROF/MGMT	473,019	473,646	627	0.13%	
PENSIONS - POLICE/FIRE	11,085,562	10,704,410	-381,152	-3.44%	Savings from update of actuarial valuation
PENSIONS - FRS	553,677	598,625	44,948	8.12%	- Pension costs for Human Services employees in Grants Fund - Reclass Grants Manager to Interim Assistant City Manager - Add Records Management Coordinator to City Clerk's Office
PENSIONS - 401(a) MATCH PGM	308,331	178,531	-129,800	-42.10%	Police
PENSIONS - RETIREMENT HEALTH	82,350	750	-81,600	-99.09%	Police
HEALTH INSURANCE	3,779,758	3,782,987	3,229	0.09%	
DENTAL INSURANCE	45,650	45,740	90	0.20%	
LIFE INSURANCE	20,866	20,987	121	0.58%	
LONG-TERM DISABILITY INSURANCE	11,346	11,443	97	0.85%	
WORKERS' COMPENSATION	1,048,329	1,056,818	8,489	0.81%	
CONSULTANTS & CONTRACTS	111,112	147,942	36,830	33.15%	Psychologist for Police
OUTSIDE SERVICES	15,669,409	15,963,499	294,090	1.88%	Decrease: - Zoom Subscription for Procurement Increase: - Software for Interlocal Agreement with Police - Consultant for Potential General Obligation Bond - Sidewalk Repair - Fire Station Repair and Maintenance - Recruitment for City Manager - Chamber of Commerce
BSO-FRS RECONCILIATION	-1,600,000	-1,025,651	574,349	-35.90%	
COMM. REDEVELOPMENT AGENCY	8,799,856	8,791,973	-7,883	-0.09%	Decrease of CRA Taxable Value from June 2020 to July 2020
WORKING RESERVES	209,573	407,432	197,859	94.41%	- Negotiation of Union Contrats - FRS for City Commission - Increase Hourly Wage of Part-Time Personnel

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FY 2020-21 CHANGES FROM CITY MANAGER'S RECOMMENDED BUDGET TO TENTATIVE BUDGET

NET SURPLUS/-DEFICIT	2020-21	2020-21	CHANGE	CHANGE	
FUND	CMREC	TENTATIVE	\$	%	NOTE(S)
EMERGENCY PREP & RECOVERY	400	12,900	12,500	3125.00%	PPE Equipment for COVID-19
INTERNET SUBSCRIPTION/SVC	508,987	524,487	15,500	3.05%	- Zoom Subscription for Procurement - Monthly Meeting Licenses for Zoom, TeamViewer, RingCentral
POLICE TRAINING PROGRAM	0	100,000	100,000	100.00%	
103 POLICE TRAINING FUND	0	0	0	0.00%	
104 POLICE/FIRE OUTSIDE SERVICES FUND	0	0	0	0.00%	
110 POLICE EQUITABLE SHARING FUND	0	0	0	0.00%	
120 THREE ISLANDS DISTRICT	0	0	0	0.00%	
REVENUE	442,797	442,312	-485	-0.11%	
AD VALOREM TAX-CURRENT	466,102	465,590	-512	-0.11%	Decrease of Taxable Value from June 2020 to July 2020
AD VALOREM TAX-DISCOUNTS	-23,306	-23,279	27	-0.12%	Decrease of Taxable Value from June 2020 to July 2020
EXPENSE	442,797	442,312	-485	-0.11%	
WORKING RESERVES	157,260	136,775	-20,485	-13.03%	- Decrease of Taxable Value from June 2020 to July 2020 - Add Street Cameras and Repairs
MACHINERY & EQUIPMENT	0	20,000	20,000	100.00%	Street Cameras and Repairs
121 GOLDEN ISLES DISTRICT	0	0	0	0.00%	
REVENUE	399,201	398,801	-400	-0.10%	
AD VALOREM TAX-CURRENT	420,212	419,696	-516	-0.12%	Decrease of Taxable Value from June 2020 to July 2020
AD VALOREM TAX-DISCOUNTS	-21,011	-20,895	116	-0.55%	Decrease of Taxable Value from June 2020 to July 2020
EXPENSE	399,201	398,801	-400	-0.10%	
WORKING RESERVES	51,564	21,164	-30,400	-58.96%	- Decrease of Taxable Value from June 2020 to July 2020 - Add Street Cameras and Repairs
MACHINERY & EQUIPMENT	0	30,000	30,000	100.00%	Street Cameras and Repairs
150 GRANTS FUND	0	0	0	0.00%	
REVENUE	269,434	387,169	117,735	43.70%	
FRIENDS-HEPBURN CENTER	51,270	68,611	17,341	33.82%	
AFTER SCHOOL TUTORIAL	90,760	105,358	14,598	16.08%	
DOJ SPI GRANTS	0	85,796	85,796	100.00%	Strategies for Policing Innovation (SPI)
EXPENSE	269,434	387,169	117,735	43.70%	
REGULAR SALARIES & WAGES	0	56,000	56,000	100.00%	Crime Analyst
OTHER SALARIES & WAGES	242,689	256,001	13,312	5.49%	Teaching Assistant
TAXES - SOCIAL SECURITY	15,020	19,002	3,982	26.51%	- Teaching Assistant - Crime Analyst
TAXES - MEDICARE	3,515	4,446	931	26.49%	- Teaching Assistant - Crime Analyst
PENSIONS - FRS	3,133	8,734	5,601	178.77%	Crime Analyst
PENSIONS - 401(a) MATCH PGM	0	561	561	100.00%	Crime Analyst
HEALTH INSURANCE	0	19,366	19,366	100.00%	Crime Analyst
DENTAL INSURANCE	0	60	60	100.00%	Crime Analyst
LIFE INSURANCE	0	81	81	100.00%	Crime Analyst
LONG-TERM DISABILITY INSURANCE	0	65	65	100.00%	Crime Analyst
WORKERS' COMPENSATION	5,077	5,512	435	100.00%	Crime Analyst
WORKING RESERVES	0	17,341	17,341	100.00%	Crime Analyst

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FY 2020-21 CHANGES FROM CITY MANAGER'S RECOMMENDED BUDGET TO TENTATIVE BUDGET

NET SURPLUS/-DEFICIT	2020-21	2020-21	CHANGE	CHANGE	
FUND	CMREC	TENTATIVE	\$	%	NOTE(S)
160 TRANSPORTATION FUND	0	0	0	0.00%	
EXPENSE	1,989,499	1,989,499	0	0.00%	
TAXES - SOCIAL SECURITY	27,493	27,506	13	100.00%	
TAXES - MEDICARE	6,435	6,438	3	100.00%	
HEALTH INSURANCE	141,159	139,831	-1,328	100.00%	
WORKING RESERVES	1,613	2,925	1,312	100.00%	
165 LAW ENFORCEMENT TRUST FUND	0	0	0	0.00%	
REVENUE	225,971	155,971	-70,000	-30.98%	
REAPPROPRIATION OF FUND BALANC	225,971	155,971	-70,000	-30.98%	Added \$100,000 for Police Training in General Fund
EXPENSE	225,971	155,971	-70,000	-30.98%	
POLICE TRAINING PROGRAM	70,000	0	-70,000	100.00%	Added \$100,000 for Police Training in General Fund
170 PERMITS & INSPECTIONS FUND	0	0	0	0.00%	
EXPENSE	3,109,900	3,109,900	0	0.00%	
REGULAR SALARIES & WAGES	1,135,812	1,207,533	71,721	100.00%	- Reclass Office Assistant Receptionist from General Fund - Add Business Concierge
TAXES - SOCIAL SECURITY	67,150	71,243	4,093	100.00%	- Reclass Office Assistant Receptionist from General Fund - Add Business Concierge
TAXES - MEDICARE	15,709	16,667	958	100.00%	- Reclass Office Assistant Receptionist from General Fund - Add Business Concierge
PENSIONS - FRS	107,587	114,761	7,174	100.00%	- Reclass Office Assistant Receptionist from General Fund - Add Business Concierge
PENSIONS - 401(a) MATCH PGM	10,762	11,481	719	100.00%	- Reclass Office Assistant Receptionist from General Fund - Add Business Concierge
HEALTH INSURANCE	239,925	261,271	21,346	100.00%	- Reclass Office Assistant Receptionist from General Fund - Add Business Concierge
DENTAL INSURANCE	2,316	2,406	90	100.00%	- Reclass Office Assistant Receptionist from General Fund - Add Business Concierge
LIFE INSURANCE	1,345	1,467	122	100.00%	- Reclass Office Assistant Receptionist from General Fund - Add Business Concierge
LONG-TERM DISABILITY INSURANCE	1,079	1,177	98	100.00%	- Reclass Office Assistant Receptionist from General Fund - Add Business Concierge
WORKERS' COMPENSATION	7,630	7,846	216	100.00%	- Reclass Office Assistant Receptionist from General Fund - Add Business Concierge
OUTSIDE SERVICES	364,000	358,748	-5,252	100.00%	
CREDIT CARD FEES	18,000	25,000	7,000	100.00%	
WORKING RESERVES	112,850	4,565	-108,285	100.00%	- Reclass Office Assistant Receptionist from General Fund - Add Business Concierge
202 DEBT SERVICE GO BOND FUND	0	0	0	0.00%	
248 DEBT SERVICE CAPITAL PROJECTS FUND	0	0	0	0.00%	
302 GO BOND FUND	0	0	0	0.00%	
EXPENSE	263,662	263,662	0	0.00%	
TAXES - SOCIAL SECURITY	10,126	10,129	3	100.00%	
HEALTH INSURANCE	40,475	40,092	-383	100.00%	
WORKING RESERVES	0	380	380	100.00%	

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NET SURPLUS/-DEFICIT	2020-21	2020-21	CHANGE	CHANGE	
FUND	CMREC	TENTATIVE	\$	%	NOTE(S)
348 CAPITAL PROJECTS FUND	0	0	0	0.00%	
EXPENSE	1,160,783	1,160,783	0	0.00%	
WORKING RESERVES	905,783	783	-905,000	100.00%	- Roof for Municipal Complex - Citywide Maintenance of Servers - Replacement of Streelights/Poles
COMPUTER EQUIPMENT	0	305,000	305,000	100.00%	Citywide Maintenance of Servers
CONSTRUCTION IN PROGRESS	235,000	835,000	600,000	100.00%	- Roof for Municipal Complex - Replacement of Streelights/Poles
350 SURTAX FUND	0	0	0	0.00%	
410 SANITATION FUND	0	0	0	0.00%	
EXPENSE	6,684,838	6,684,838	0	0.00%	
TAXES - SOCIAL SECURITY	58,293	58,317	24	100.00%	
TAXES - MEDICARE	13,783	13,789	6	100.00%	
HEALTH INSURANCE	257,081	254,666	-2,415	100.00%	
WORKING RESERVES	1,343,336	1,345,721	2,385	100.00%	
420 CEMETERY FUND	0	0	0	0.00%	
REVENUE	318,011	321,318	3,307	1.04%	
APPR FRM UNAPPR SURPL-O&M	150,051	153,358	3,307	2.20%	- Increase Hourly Wage of Part-Time Personnel
EXPENSE	318,011	321,318	3,307	1.04%	
HEALTH INSURANCE	8,547	8,467	-80	100.00%	
WORKING RESERVES	0	3,387	3,387	100.00%	- Increase Hourly Wage of Part-Time Personnel
440 STORMWATER FUND	0	0	0	0.00%	
EXPENSE	4,252,791	4,252,791	0	0.00%	
TAXES - SOCIAL SECURITY	26,635	26,642	7	100.00%	
TAXES - MEDICARE	6,291	6,292	1	100.00%	
HEALTH INSURANCE	111,657	110,607	-1,050	100.00%	
WORKING RESERVES	2,853	3,895	1,042	100.00%	
490 UTILITY FUND	0	0	0	0.00%	
REVENUE	28,414,197	26,693,197	-1,721,000	-6.06%	
APPR FRM UNAPPR SURPL-O&M	1,721,000	0	-1,721,000	100.00%	
EXPENSE	28,414,197	26,693,197	-1,721,000	-6.06%	
REGULAR SALARIES & WAGES	3,617,827	3,632,380	14,553	100.00%	
TAXES - SOCIAL SECURITY	215,136	216,097	961	100.00%	
TAXES - MEDICARE	50,546	50,770	224	100.00%	
PENSIONS - GENERAL EMPLOYEES	407,725	409,827	2,102	100.00%	
PENSIONS - FRS	251,508	251,740	232	100.00%	
PENSIONS - 401(a) MATCH PGM	34,182	34,327	145	100.00%	
HEALTH INSURANCE	769,601	762,367	-7,234	100.00%	
WORKERS' COMPENSATION	37,819	37,928	109	100.00%	
OUTSIDE SERVICES	543,933	537,274	-6,659	100.00%	
INTERFUND TRANSF TO FLEET FD	1,721,000	0	-1,721,000	100.00%	
WORKING RESERVES	536,501	532,068	-4,433	100.00%	

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NET SURPLUS/-DEFICIT	2020-21	2020-21	CHANGE	CHANGE	
FUND	CMREC	TENTATIVE	\$	%	NOTE(S)
491 UTILITY IMPACT FEES FUND	0	0	0	0.00%	
530 FLEET SERVICES FUND	0	0	0	0.00%	
REVENUE	4,306,204	2,585,204	-1,721,000	-39.97%	
UTILITY FUND LOAN	1,721,000	0	-1,721,000	100.00%	
EXPENSE	4,306,204	2,585,204	-1,721,000	-39.97%	
TAXES - SOCIAL SECURITY	30,148	30,166	18	100.00%	
TAXES - MEDICARE	7,053	7,057	4	100.00%	
HEALTH INSURANCE	156,740	155,265	-1,475	100.00%	
WORKING RESERVES	871,683	873,136	1,453	100.00%	
PASSENGER VEHICLES	1,645,000	0	-1,645,000	100.00%	
MACHINERY & EQUIPMENT	76,000	0	-76,000	100.00%	
570 GENERAL LIABILITY FUND	0	0	0	0.00%	
EXPENSE	1,935,236	1,935,236	0	0.00%	
TAXES - SOCIAL SECURITY	10,458	10,459	1	100.00%	
HEALTH INSURANCE	31,240	30,947	-293	100.00%	
WORKING RESERVES	321,799	322,091	292	100.00%	
575 WORKERS' COMPENSATION FUND	0	0	0	0.00%	
810 FIRE ASSESSMENT PROGRAM FUND	0	0	0	0.00%	

ADDITIONAL NOTES:

General Fund Balance at September 30, 2019	12,829,556
Projected FY 2019-20 Surplus/-Deficit	1,275,655
Projected General Fund Balance at September 30, 2020	14,105,211
FY 2020-21 Surplus/-Deficit at City Manager Recommended	-1,960,016
Changes from City Manager Recommended to Tentative	1,006,790
See table for explanation of changes	
FY 2020-21 Surplus/-Deficit at Tentative	-2,966,806
Projected General Fund Balance at September 30, 2021	11,138,405
FY 2020-21 General Fund Tentative Budget	74,076,933
% of Fund Balance	15.04%
16% Goal to General Fund Budget	11,852,309
Over/-Under Fund Balance Goal	-713,904

ATTACHMENT 2
2-YEAR GENERAL FUND PROJECTION

NET SURPLUS/-DEFICIT	2018-19	2019-20	2020-21	2021-22	2022-23
GENERAL FUND	ACTUAL	PROJECTION	TENTATIVE	PROJECTION	PROJECTION
001 GENERAL FUND	4,468,663	1,275,655	-2,966,806	-5,423,709	-9,792,080
REVENUE	71,389,439	71,752,869	71,110,127	70,958,096	71,344,947
AD VALOREM TAX-CURRENT	35,037,245	40,229,629	41,381,124	40,139,690	40,139,690
AD VALOREM TAX-DISCOUNTS	-1,184,872	-1,508,611	-1,241,434	-1,204,191	-1,204,191
AD VALOREM TAX-DELINQUENT	10,265	9,525	0	0	0
AD VALOREM TAX- INT AND PEN	106,130	98,047	0	0	0
UTILITY SERVICE TAX-ELECTRIC	3,651,827	3,544,581	3,300,000	3,600,000	3,636,000
UTILITY SERVICE TAX-WATER	1,000,934	1,040,022	1,067,904	1,067,904	1,067,904
UTILITY SERVICE TAX-GAS	52,561	53,652	55,000	55,000	55,000
COMMUNICATION SERVICE TAX	1,209,354	1,160,230	1,200,000	1,200,000	1,200,000
LOCAL BUSINESS TAX	376,696	370,500	370,500	370,500	370,500
LOCAL BUSINESS TAX PENALTY	18,927	30,000	19,000	19,000	19,000
PENNY ANTE POKER TAX	121,681	68,340	110,000	110,000	110,000
FRANCHISE FEES-ELECTRICITY	2,603,013	2,361,801	2,300,000	2,600,000	2,600,000
FRANCHISE FEES-GAS	19,949	17,111	19,000	19,000	19,000
FRANCHISE FEES-TOWING	38,750	26,250	52,250	52,250	52,250
FIRE ASSESSMENTS	8,514,393	9,038,913	9,136,637	9,136,637	9,136,637
FIRE SPECIAL INSPECTIONS O/T	0	775	0	0	0
NEWSRACK PERMIT FEES	-13,094	220	320	320	320
VAC RENTAL & HOTEL REG FEES	123,650	119,890	116,432	119,890	119,890
RENTAL INSPECTION FEES	18,210	35,000	35,000	35,000	35,000
VACANT PROPERTY REGIST FEES	14,900	25,000	30,000	30,000	30,000
HAZARDOUS MATERIAL PERMIT	29,443	33,000	30,000	30,000	30,000
OTHER MISC. PERMITS	20	0	0	0	0
TEMPORARY USE PERMITS	18,965	21,585	14,250	14,250	14,250
CERTIFICATION OF USE	4,350	3,825	3,634	3,634	3,634
FED TASK FORCE OT REIMBURSE	25,607	2,170	0	0	0
FED GRANT NATURAL DISASTERS	1,524,044	72,634	0	0	0
CARES1BRWD	0	2,400,000	0	0	0

ATTACHMENT 2
2-YEAR GENERAL FUND PROJECTION

NET SURPLUS/-DEFICIT	2018-19	2019-20	2020-21	2021-22	2022-23
GENERAL FUND	ACTUAL	PROJECTION	TENTATIVE	PROJECTION	PROJECTION
CARESHHS	0	21,946	0	0	0
STATE GRANT NATURAL DISASTERS	45,025	4,035	0	0	0
INTERGVTL-ST REV SHARING	1,002,737	934,947	967,555	986,906	1,006,644
INTERGVTL -MOBILE HOME LIC	23,005	25,000	25,000	25,000	25,000
INTERGVTL-ALCOHOLIC BEV TAX	13,814	15,328	15,000	15,000	15,000
CITY PORTION OF SALES TAX	2,642,451	2,399,235	2,668,832	2,722,209	2,776,653
FIRE SUPPLEMENTAL PAY	34,714	34,653	0	0	0
INTERGVTL-MOTOR FUEL TAX	23,606	33,746	35,000	35,000	35,000
GRANT LOC GOVT PUB SAFETY SBBC	150,800	174,720	156,000	156,000	156,000
COUNTY OCCUPATIONAL LIC.	40,410	22,000	20,900	20,900	20,900
VAR ZON'G REZON'G COND USE	38,035	16,000	16,000	16,000	16,000
IMPACT/DEVLOP REVIEW FEES	101,600	52,952	80,000	80,000	80,000
ZONING VERIFICATION LETTERS	4,475	5,310	4,600	4,600	4,600
ZONING PLAN PROCESSING	150,648	131,674	120,000	120,000	120,000
CONCURRENCY/ZONING FEES	8,020	720	0	0	0
FIRE DEPT REVIEW FEE	118,227	229,152	200,000	200,000	200,000
FILING FEES	234,818	225,000	148,500	225,000	225,000
NOTARY FEE	0	95	0	0	0
CERTIFICATIONS/COPIES/REC	1,609	3,894	1,000	1,000	1,000
SVC CHG-PUB SFTY-ALARM	86,153	75,000	100,000	100,000	100,000
SVC CHG-PUB SFTY-FOS	0	0	0	0	0
FIRE INSP FEES	257,158	300,000	200,000	220,000	242,000
EMERGENCY MEDICAL SERV	12,330	498	4,000	4,000	4,000
FIRE RESCUE TRANSPORT FEE	1,150,061	990,305	1,000,000	1,100,000	1,100,000
CRA-MOU-POLICE SERVICES	756,373	614,311	1,269,321	1,269,321	1,269,321
OTR PUBLIC SAFTY CHARGES/FEES	49,685	0	0	0	0
POLICE REPORTS & SERVICES	9,528	8,677	7,000	7,000	7,000
IDENTIFICATION FEES	21,505	15,000	20,000	20,000	20,000
SCHOOL CROSSING GUARD TRUST	6,715	5,250	7,000	7,000	7,000

ATTACHMENT 2
2-YEAR GENERAL FUND PROJECTION

NET SURPLUS/-DEFICIT	2018-19	2019-20	2020-21	2021-22	2022-23
GENERAL FUND	ACTUAL	PROJECTION	TENTATIVE	PROJECTION	PROJECTION
VEHICLE IMPOUNDMENT FEE	1,500	1,000	2,000	2,000	2,000
TREAT AND NO TRANSPORT FEE	0	0	0	0	0
ADULT DIVERSION PROGRAM	4,425	4,000	8,000	8,000	8,000
PROGRAM ACTIVITY FEES	92,872	35,000	50,000	80,000	88,000
N BEACH OPER & MAINT AGREE FEE	147,514	137,191	112,000	123,200	135,520
S BEACH PK OPERATING AGREE FEE	24,000	19,000	24,000	24,000	24,000
TENNIS OPERATIONS	15,540	0	25,000	25,000	25,000
PENALTIES-MARINA DOCK RENTALS	2,357	2,208	1,000	1,000	1,000
MARINA FACILITY SERV CHARGE	11,062	15,500	15,500	15,500	15,500
AQUATICS - POOL FEES	10,963	1,522	5,000	5,000	5,000
LESSONS & CLASSES	6,545	3,000	5,000	5,000	5,000
DAY CAMP FEE	34,909	126	0	0	0
LOT MAINT/STAGNANT POOLS	29,126	27,000	27,000	27,000	27,000
CODE ENFORCEMENT FEES	60,050	50,000	50,000	50,000	50,000
THREE ISLANDS ADMIN. CHGS	43,876	24,635	24,635	24,635	24,635
GOLDEN ISLES ADMIN CHGS.	12,911	12,491	12,491	12,491	12,491
COMM. REDVLPMT. AGENCY	344,625	288,033	288,033	288,033	288,033
ADMIN CHG-TRANSPORTATION	174,570	227,874	227,874	227,874	227,874
ADMIN CHG-PERMITS & INSPECTION	679,538	529,739	529,739	529,739	529,739
CRA-MOU-DPW	35,000	1,246	0	0	0
NIGHTCLUB REG/APPL FEES	72,006	78,580	74,651	74,651	74,651
ADULT ENTERTAINMENT	71,582	66,057	61,000	61,000	61,000
SANITATION ADMIN. CHGS.	444,298	423,750	423,750	423,750	423,750
CEMETERY ADMIN. CHGS.	47,621	69,833	69,833	69,833	69,833
ADMIN CHG-WATER FUND	1,308,714	898,775	898,775	898,775	898,775
STORMWATER ADMIN. CHGS.	170,502	221,750	221,750	221,750	221,750
ADMIN CHG-SEWER FUND	1,098,347	505,561	505,561	505,561	505,561
EARLY SUNDAY SALES PERMIT	10,200	18,000	19,000	19,000	19,000
ADMIN CHG-FLEET FUND	196,388	243,518	243,518	243,518	243,518

ATTACHMENT 2
2-YEAR GENERAL FUND PROJECTION

NET SURPLUS/-DEFICIT	2018-19	2019-20	2020-21	2021-22	2022-23
GENERAL FUND	ACTUAL	PROJECTION	TENTATIVE	PROJECTION	PROJECTION
ADMIN CHG-GENERAL LIABILITY	74,424	74,985	74,985	74,985	74,985
ADMIN CHG-WORKERS' COMP	7,763	15,402	15,402	15,402	15,402
COURT FINES	92,583	75,000	100,000	100,000	100,000
PARKING CITATIONS	49,001	37,500	50,000	80,000	88,000
CODE COMPLIANCE FINES	353,394	350,000	350,000	350,000	350,000
CIVIL CITATIONS/CODE ENF	15,460	25,490	25,000	25,000	25,000
INTEREST INC-MAIN POOL	421,299	332,909	100,000	100,000	100,000
INTEREST INC-INVESTMENTS	254,111	193,156	100,000	100,000	100,000
INTEREST-MISC	3,042	163	0	0	0
RENT-REC HALL & POOL	143,321	11,996	100,000	110,000	121,000
RENT-COMMUNICATION TOWER	143,459	195,443	115,576	195,443	195,443
RENT-MUN BLDGS	21,178	25,685	28,404	28,404	28,404
RENT-VEHICLE STORAGE LOT	0	0	0	0	0
RENT-MARINA DOCK	136,346	110,000	110,000	119,905	125,900
FIRE NON-AD VALOREM ASSESS	3,725	0	0	0	0
SALE OF FIXED ASSETS	3,390	1,800	0	0	0
COMMUNITY BENEFIT PROGRAM	883,369	0	0	0	0
REALIZED GAIN OR LOSS	115,053	0	0	0	0
UNREALIZED GAIN OR LOSS	56,260	0	0	0	0
PRIOR YEAR REV/EXP ADJUSTMENT	-291,000	0	0	0	0
SLOT MACHINE PROCEEDS	1,307,024	653,488	800,000	800,000	1,000,000
RETAIL SALES	122	153	300	300	300
WITNESS FEES	2,071	2,250	3,000	3,000	3,000
REBATE P-CARD	8,286	6,106	7,000	7,000	7,000
MISCELLANEOUS REVENUE OTHER	75,215	68,186	55,000	55,000	55,000
TRNS FRM POL O/S FUND	103,791	70,535	85,025	93,528	102,880
INTERFUND TRANSF FM FOS FUND	711	3,696	0	0	0
INTERFUND TRANSF FM GISND	0	0	0	0	0
INTERFUND TRANSF FM SANITATION	1,500,000	0	0	0	0

ATTACHMENT 2
2-YEAR GENERAL FUND PROJECTION

NET SURPLUS/-DEFICIT	2018-19	2019-20	2020-21	2021-22	2022-23
GENERAL FUND	ACTUAL	PROJECTION	TENTATIVE	PROJECTION	PROJECTION
CAPITAL LEASE PROCEEDS	448,549	0	0	0	0
APPR FRM UNAPPR SURPL-O&M	0	0	0	0	0
REAPPROPRIATION OF FUND BALANC	0	0	0	0	0
EXPENSE	66,920,776	70,477,214	74,076,933	76,381,806	81,137,027
REGULAR SALARIES & WAGES	24,965,037	18,986,822	19,267,184	20,134,207	21,040,247
OTHER SALARIES & WAGES	763,766	507,601	852,376	852,376	852,376
RELIEF EMPLOYEES	85,526	66,593	0	0	0
OVERTIME PAY	1,768,200	1,124,039	576,908	576,908	576,908
STATE INCENTIVE PAY	126,050	91,970	83,280	83,280	83,280
CLOTHING ALLOWANCE	85,071	57,048	57,780	60,380	63,097
AUTO/TRAVEL ALLOWANCES	54,631	45,726	51,300	53,609	56,021
AUTO & TRAVEL ALLOWANCES	3,120	2,580	2,400	2,508	2,621
AUTO ALLOWANCE	25	0	0	0	0
PHONE ALLOWANCE	0	44,003	44,282	46,275	48,357
SICK LEAVE BUYBACK	251,889	221,588	221,606	221,606	221,606
PAYOUTS-CIVIL SERVICE	92,728	98,625	0	0	0
PAYOUTS - CIVIL SERVICE	0	0	114,000	114,000	114,000
PAYOUTS-SICK LEAVE	178,022	153,869	0	0	0
PAYOUTS - SICK LEAVE	785	0	200,000	200,000	200,000
PAYOUTS-VACATION PAY	250,941	226,534	0	0	0
PAYOUTS - VACATION PAY	3,779	0	238,000	238,000	238,000
TAXES - SOCIAL SECURITY	1,695,428	1,255,863	1,185,052	1,238,379	1,294,106
TAXES - MEDICARE	404,792	301,176	282,358	295,064	308,342
PENSIONS - PROF/MGMT	731,430	556,648	473,646	487,855	487,855
PENSIONS - POLICE/FIRE	10,704,583	11,518,272	10,704,410	11,774,851	12,952,336
PENSIONS - GENERAL EMPLOYEES	1,450,078	1,260,334	1,080,646	1,113,065	1,113,065
PENSIONS - FRS	-60,743	735,522	598,625	617,218	636,182
PENSIONS - 401(a) MATCH PGM	662,854	338,624	178,531	178,531	430,000
PENSIONS - RETIREMENT HEALTH	454,656	104,948	750	0	0

ATTACHMENT 2
2-YEAR GENERAL FUND PROJECTION

NET SURPLUS/-DEFICIT	2018-19	2019-20	2020-21	2021-22	2022-23
GENERAL FUND	ACTUAL	PROJECTION	TENTATIVE	PROJECTION	PROJECTION
HEALTH INSURANCE	4,450,373	2,988,963	3,782,987	4,085,626	4,371,620
DENTAL INSURANCE	52,885	44,449	45,740	45,740	45,740
LIFE INSURANCE	28,402	21,292	20,987	20,987	20,987
LONG-TERM DISABILITY INSURANCE	17,058	10,537	11,443	11,443	11,443
WORKERS' COMPENSATION	923,308	666,800	1,056,818	1,104,375	1,154,072
UNEMPLOYMENT COMPENSATION FEE	4,530	10,000	10,000	10,000	10,000
CONSULTANTS & CONTRACTS	93,948	111,112	147,942	147,942	147,942
CONSULTANTS/PROF SVCS	67,001	77,533	82,600	82,600	82,600
PROFESSIONAL SERVICES	131,985	119,400	130,518	130,518	130,518
CONSULTANTS/PROFESSIONAL SVCS	20,000	0	0	0	0
EMPLOYEE PHYSICAL & TESTI	12,434	7,625	10,000	10,000	10,000
LEGAL CONSULTING FEES	367,640	350,000	300,000	300,000	300,000
LIENS RECORDING	6,081	6,000	6,000	6,000	6,000
FILING FEES	92	50	10,500	10,500	10,500
AMBULANCE LICENSE FEES	0	0	0	0	0
ATTORNEYS	0	486,637	0	0	0
CODIFICATION OF CITY ORDI	9,497	8,000	10,000	10,000	10,000
AUDITING	46,601	47,345	51,131	51,131	51,131
COURT REPORTER	3,019	10,000	20,000	20,000	20,000
OUTSIDE SERVICES	1,001,172	11,410,179	15,963,499	16,780,853	18,716,787
BIO-HAZARDOUS WASTE AND OXYGEN	6,667	1,194	0	0	0
BSO-FRS RECONCILIATION	0	0	-1,025,651	-969,240	-915,931
LINEN SERVICE	1,150	0	0	0	0
SPECIAL EVENTS	128,248	26,179	56,800	56,800	56,800
ONGOING PROGRAMS	35,113	8,800	23,790	23,790	23,790
ECON. DEVELOP. INCENTIVES	42,477	44,312	47,384	47,384	47,384
SPECIAL SERVICES	20,315	18,800	35,000	35,000	35,000
REIMBURSABLE OUTSIDE SERV	18,488	22,500	27,000	27,000	27,000
EMS CREDIT CARD FEES	6	0	0	0	0

ATTACHMENT 2
2-YEAR GENERAL FUND PROJECTION

NET SURPLUS/-DEFICIT	2018-19	2019-20	2020-21	2021-22	2022-23
GENERAL FUND	ACTUAL	PROJECTION	TENTATIVE	PROJECTION	PROJECTION
CREDIT CARD FEES	55,496	30,000	33,000	33,000	33,000
INVESTIGATIVE MISCELLEANOUS	3,569	4,000	6,500	6,500	6,500
MISCELLANEOUS	2,221	1,310	5,500	5,500	5,500
REIMBURSABLE TRAVEL EXP.	439	111	2,650	2,650	2,650
PHONE & COMMUNICATIONS	308,566	261,396	233,020	233,020	233,020
POSTAGE AND FREIGHT	33,524	29,700	35,004	35,004	35,004
ELECTRICITY	298,406	259,891	375,172	375,172	375,172
WATER/SEWER	124,955	122,456	125,000	125,000	125,000
NATURAL GAS	3,080	2,613	3,000	3,000	3,000
UNIFORMS	1,327	1,500	3,000	3,000	3,000
UNIFORMS RENTED	5,177	3,414	2,971	2,971	2,971
COPIERS/OFFICE EQUIP LEASES	43,680	20,961	21,576	21,576	21,576
COPIER/OFFICE EQUIP LEASES	49,547	45,648	60,581	60,581	60,581
EQUIPMENT RENTAL	2,292	900	4,300	4,300	4,300
VEHICLE RENTAL	7,200	56,775	57,000	57,000	57,000
EQUIPMENT LEASE/PURCHASE	232,772	314,232	316,195	316,195	316,195
LEASE- BUS/FEC RAILROAD	46,764	0	3,000	3,000	3,000
COMMUNICATION EQPT-OUTSID	4,331	2,092	3,000	3,000	3,000
COMMUNICATIONS EQUIPMENT	3,002	300	0	0	0
POOL & EQUIP	1,275	3,000	3,000	3,000	3,000
COMPUTER HARDWARE MAINT.	77,426	45,000	112,990	112,990	112,990
I.T.SOFTWARE MAINT/SERVS	166,388	151,632	169,692	169,692	169,692
COMPUTER SOFTWARE MAIN.	1,200	1,200	1,200	1,200	1,200
MACHINERY & EQUIP-OUTSIDE	55,990	15,007	500	500	500
VEHICLE-OUTSIDE SERVICES	91,184	23,453	0	0	0
PRINTING AND BINDING	65,141	39,404	50,092	50,092	50,092
ADVERTISING	13,335	30,750	31,500	31,500	31,500
PROMOTIONAL SUPPLIES	550	0	500	500	500
INTERFUND DEBT SERV CAPITAL FD	1,012,417	693,860	1,010,677	1,010,677	1,010,677

ATTACHMENT 2
2-YEAR GENERAL FUND PROJECTION

NET SURPLUS/-DEFICIT	2018-19	2019-20	2020-21	2021-22	2022-23
GENERAL FUND	ACTUAL	PROJECTION	TENTATIVE	PROJECTION	PROJECTION
SANITATION FUND	140,000	140,000	140,000	140,000	140,000
ADMIN CHGS TO FLEET SERVICES	803,110	911,373	732,248	732,248	732,248
FIRE ASSESSMENT PROGRAM	0	485,800	0	0	0
COMM. REDEVELOPMENT AGENCY	6,658,791	8,132,967	8,791,973	8,528,214	8,528,214
TRANSPORTATION FUND	0	549,950	549,950	549,950	549,950
GEN. LIAB. SELF INSURANCE	1,458,173	1,446,842	1,402,686	1,402,686	1,402,686
P/Card Clearing Account	0	446	0	0	0
GRANT MATCH EXPENDITURES	0	0	20,000	20,000	20,000
WORKING RESERVES	0	339,161	407,432	0	0
OFFICE SUPPLIES	46,041	35,736	53,631	53,631	53,631
SPECIALIZED SUPPLIES	56,665	47,707	35,670	35,670	35,670
PERSONNEL TESTING	13,293	2,500	10,500	10,500	10,500
BATTERIES AND SPECIALIZED SUPP	4,661	974	0	0	0
EQUIPMENT TOOLS SUPPLIES	85,531	47,449	94,080	94,080	94,080
EQUIPMENT SUPPLIES AND REPAIR	5,074	0	0	0	0
EQUIPMENT AND TOOLS	11,130	6,700	20,350	20,350	20,350
JANITORIAL SUPPLIES	64,404	66,440	71,600	71,600	71,600
MEDICAL SUPPLIES	82,343	14,823	5,950	5,950	5,950
FIRST AID MEDICAL & RESCUE	0	0	1,150	1,150	1,150
CHEMICALS	3,290	3,000	4,300	4,300	4,300
SMALL FURNITURE & FIXTURE	3,904	0	0	0	0
HORTICULTURAL/BEAUTIFICATION	24,414	20,000	25,000	25,000	25,000
POOL SUPPLIES	6,529	7,000	13,000	13,000	13,000
AMMUNITION	28,122	31,543	30,000	30,000	30,000
DIESEL FUEL	59,437	32,672	5,150	5,150	5,150
MOTOR VEHICLE GAS	280,659	261,278	251,590	251,590	251,590
GASOLINE/ETHANOL	2,368	3,295	15,057	15,057	15,057
COMPUTER EQUIP & SUPPLIES	9,219	9,400	10,000	10,000	10,000
TRAINING PROGRAM SUPPLIES	5,016	346	3,000	3,000	3,000

ATTACHMENT 2
2-YEAR GENERAL FUND PROJECTION

NET SURPLUS/-DEFICIT	2018-19	2019-20	2020-21	2021-22	2022-23
GENERAL FUND	ACTUAL	PROJECTION	TENTATIVE	PROJECTION	PROJECTION
UNIFORMS PURCHASED	107,365	65,489	77,310	77,310	77,310
UNIFORMS/PROTECT. CLOTHING	5,903	6,000	11,940	11,940	11,940
PROTECTIVE CLOTHING	0	0	0	0	0
BUILDING SUPPLIES/MATERIALS	76,528	70,357	74,600	74,600	74,600
BUILDING MATERIALS/SUPPLIES	4,135	1,000	11,500	11,500	11,500
CITY MGR PROJ/PROG/SUPP	4,925	10,751	21,000	21,000	21,000
OFFICE MISC EXPENSE	4,286	5,000	6,000	6,000	6,000
CM FLORAL ARRANGEMENTS	0	200	500	500	500
MOTOR VEHICLE PARTS & SUP	293	0	0	0	0
MACHINERY & EQUIP. PARTS	14,864	7,403	3,000	3,000	3,000
MACHINERY PARTS	4,078	3,500	8,500	8,500	8,500
EMERGENCY PREP & RECOVERY	38,483	400,360	12,900	12,900	12,900
ROCK AND FILL	47,112	18,000	85,750	85,750	85,750
ROCK & FILL	19,339	24,050	0	0	0
BOOKS & PUBLICATIONS	2,588	2,346	3,000	3,000	3,000
DUES & MEMBERSHIPS	30,864	28,601	37,132	37,132	37,132
MEMBERSHIP DUES	496	1,230	2,780	2,780	2,780
INTERNET SUBSCRIPTIONS	31,666	27,240	27,700	27,700	27,700
INTERNET SUBSCRIPTION/SVC	521,679	457,208	524,487	524,487	524,487
COMPUTER TRAINING	30,825	14,120	7,970	7,970	7,970
MEETINGS AND SEMINARS	63,610	9,967	87,500	87,500	87,500
MEETINGS & SEMINARS	31,354	5,850	23,700	23,700	23,700
TUITION REIMBURSEMENT	6,785	15,000	49,571	49,571	49,571
GENERAL EMPLOYEE TRAINING	25,020	53,169	82,000	82,000	82,000
POLICE TRAINING PROGRAM	-57	0	100,000	100,000	100,000
PUBLIC SAFETY TRAINING	0	49,500	20,000	20,000	20,000
FIRE DEPT TRAINING PROGRA	17,513	0	0	0	0
COMMUNITY MENTORSHIP PROGRAM	10,378	0	0	0	0
PUBLIC EDUCATION PROGRAM	252	0	0	0	0

ATTACHMENT 2
2-YEAR GENERAL FUND PROJECTION

NET SURPLUS/-DEFICIT	2018-19	2019-20	2020-21	2021-22	2022-23
GENERAL FUND	ACTUAL	PROJECTION	TENTATIVE	PROJECTION	PROJECTION
LICENSE & RECERTIFICATION	9,253	4,571	11,505	11,505	11,505
LICENSE & CERTIFICATIONS	924	1,050	3,540	3,540	3,540
EMPLOYEE EXPENSE	1,000	0	500	500	500
AUTOMOBILES	3,066	0	0	0	0
TRUCKS-HEAVY	25,250	0	0	0	0
MACHINERY & EQUIPMENT	654,559	13,024	253,500	0	0
SPECIAL EQUIP-POLICE ARMA	0	47,989	0	0	0
FURNITURE AND FIXTURES	0	10,000	3,000	0	0
COMPUTER EQUIPMENT	1,532	0	0	0	0
COMPUTER HARDWARE >\$1000	34,876	103,415	42,875	0	0
PLAYGROUND EQUIPMENT	334	0	0	0	0
CONSTRUCTION IN PROGRESS	60,000	13,000	23,500	0	0
PRE-CONSTRUCTION (DESIGN)	4,252	0	0	0	0
COMMUNITY PTNRSHIP GRANTS	234,882	8,190	11,350	11,350	11,350
FARE SHARE MATCHING GRANT	0	45,535	45,764	45,764	45,764
SUBSIDIZED LOAN PROGRAMS-RESID	66,000	0	0	0	0
810 FIRE ASSESSMENT PROGRAM FUND	0	-338,770	0		
REVENUE	0	0	0	0	0
INTERFUND TRAN GENERAL	0	0	0	0	0
EXPENSE	0	338,770	0	0	0
OUTSIDE SERVICES	0	20,061	0	0	0
WORKING RESERVES	0	0	0	0	0
EQUIPMENT TOOLS SUPPLIES	0	0	0	0	0
PROTECTIVE CLOTHING	0	0	0	0	0
UNIFORMS/PROTECT. CLOTHING	0	0	0	0	0
COMPUTER TRAINING	0	0	0	0	0
INTERFUND DEBT SERV CAPITAL FD	0	318,709	0	0	0

ATTACHMENT 2
2-YEAR GENERAL FUND PROJECTION

NET SURPLUS/-DEFICIT	2018-19	2019-20	2020-21	2021-22	2022-23
GENERAL FUND	ACTUAL	PROJECTION	TENTATIVE	PROJECTION	PROJECTION

NOTES:

Change in Taxable Value				-3.0%	0.0%
Cost of Living Adjustment (COLA)				2.0%	2.0%
Anniversary Increase				2.5%	2.5%
Police/Fire Pension Increase				10.0%	10.0%
General Employee Pension Increase				3.0%	0.0%
Professional Management Pension Increase				3.0%	0.0%
Health Insurance Increase				8.0%	7.0%
Firefighters from SAFER Grant					1,098,283