

CITY OF LITTLE ROCK



2011 Budget Workshop
November 16, 2010

2011 BUDGET RECOMMENDATIONS

- Maintain current staffing levels
- Continue funding to Pulaski County to ensure a minimum of 880 beds at the Regional Jail
- Continue funding for supplemental jail space for 30 beds
- Continue Board and Secure funding for residential and commercial buildings

2011 BUDGET RECOMMENDATIONS

- Continue funding for Homeless Coordination Program
- Continue current level of CYF/PIT funding
- Continue funding for Weed Lot Maintenance
- Includes funding for contractual raises at 4% for FOP, IAFF, and AFSCME
- Includes funding for up to 4% merit-based increases for non-uniform employees

2011 BUDGET

REVENUE METHODOLOGY

- Reviewed major revenue streams
- Computed historical year-to-year growth
- Obtained State and County projections
- Obtained Franchise Fee projections
- Set initial 2011 growth estimates

2011 REVENUE ASSUMPTIONS FROM ANTICIPATED 2010 YEAR-END RESULTS

- County Sales Tax - Increase 2.3%
- City Sales Tax - Increase 2.5%
- Assessed Valuation – No increase
- Business Licenses – Increase 1%
- Franchise Fees – Decrease 1.2%

ONE-TIME TRANSFERS AND CARRY OVER FUNDS

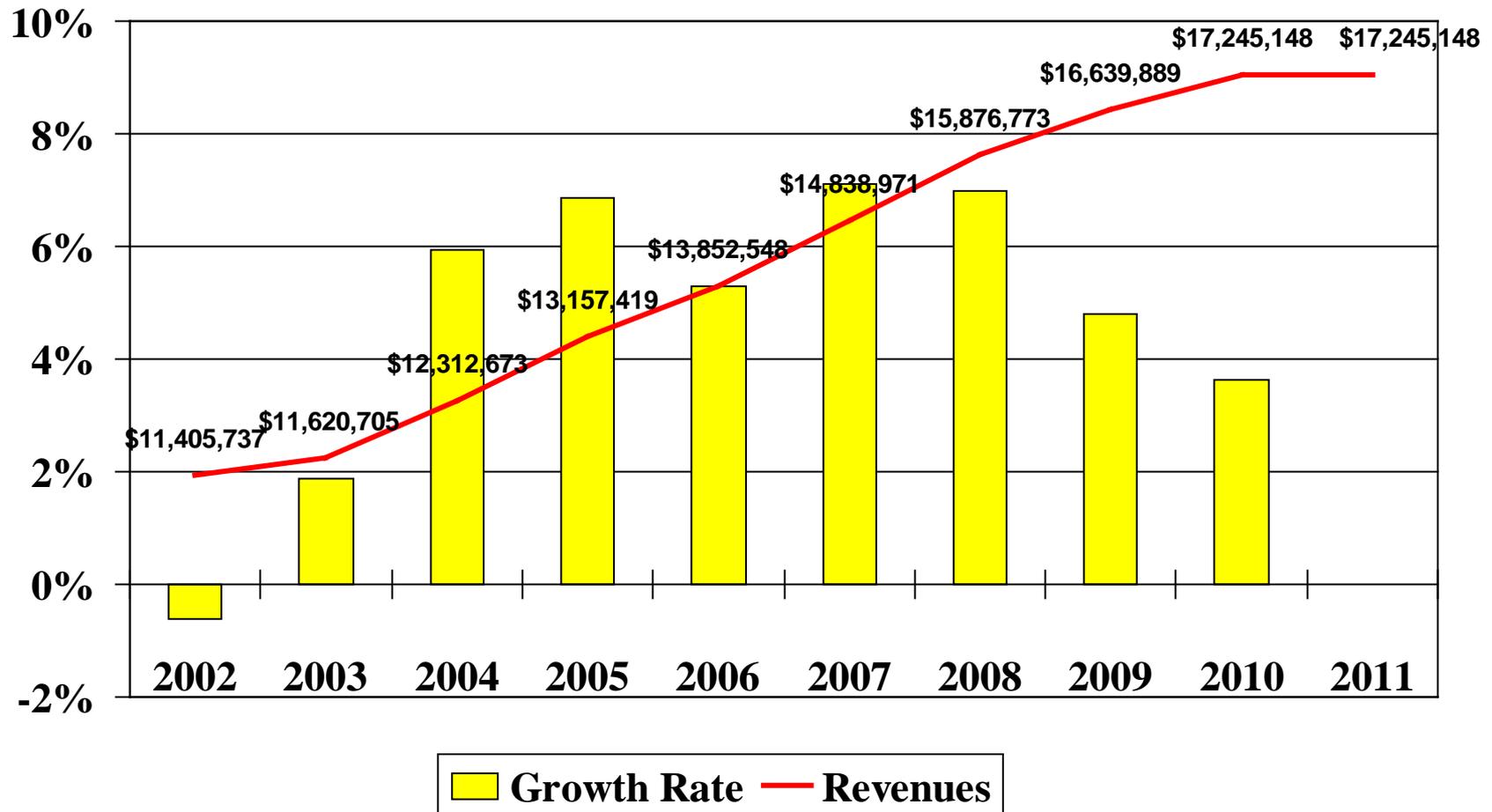
Transfers:

- Debt Service Savings from refunding the 2002 Waste Disposal Bonds \$1,500,000
- Fleet Services one-time transfer \$299,921

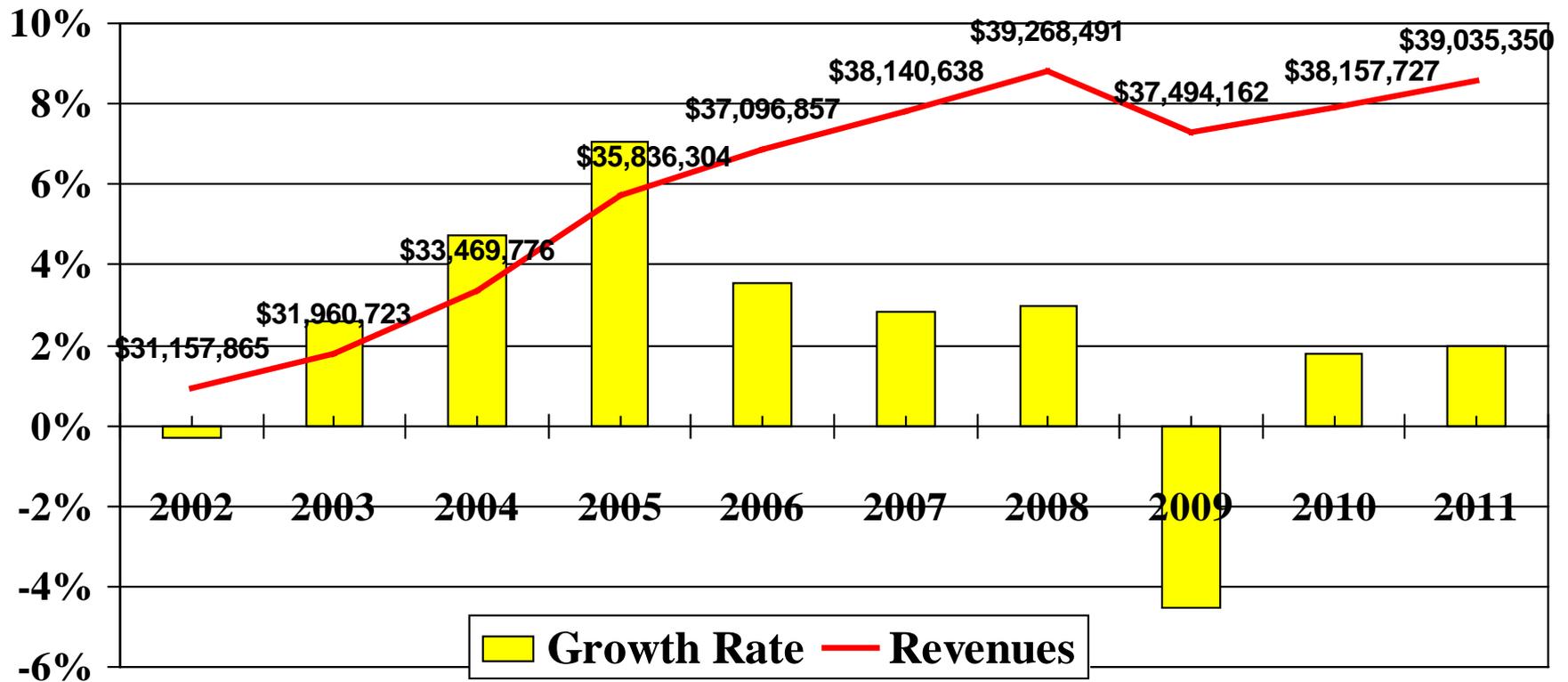
Carry Over Funds:

- 2010 Franchise and Sales Tax Revenues - \$1,000,000
- 2010 Excess Vacancy Savings \$1,000,000

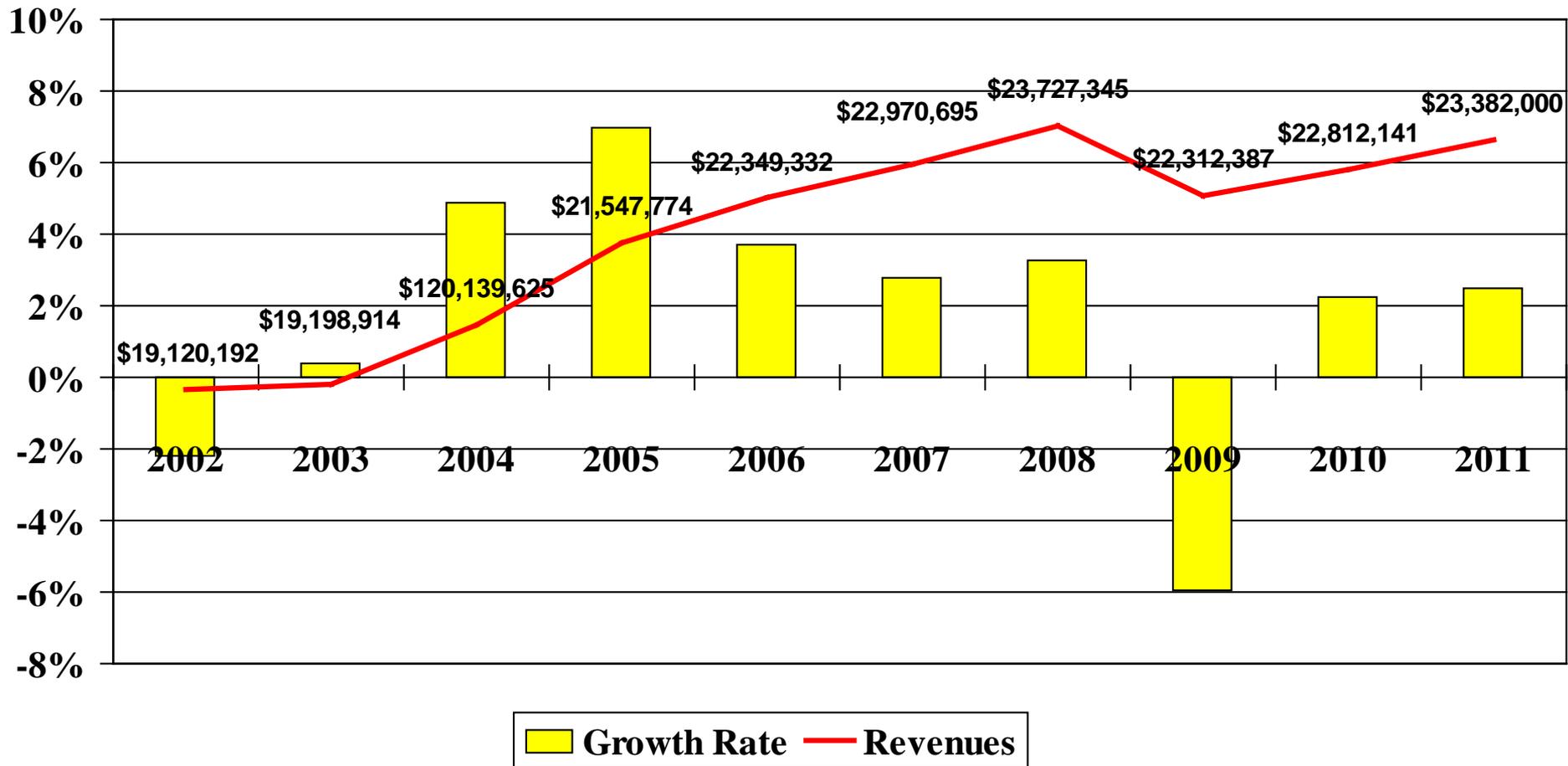
GENERAL FUND PROPERTY TAX



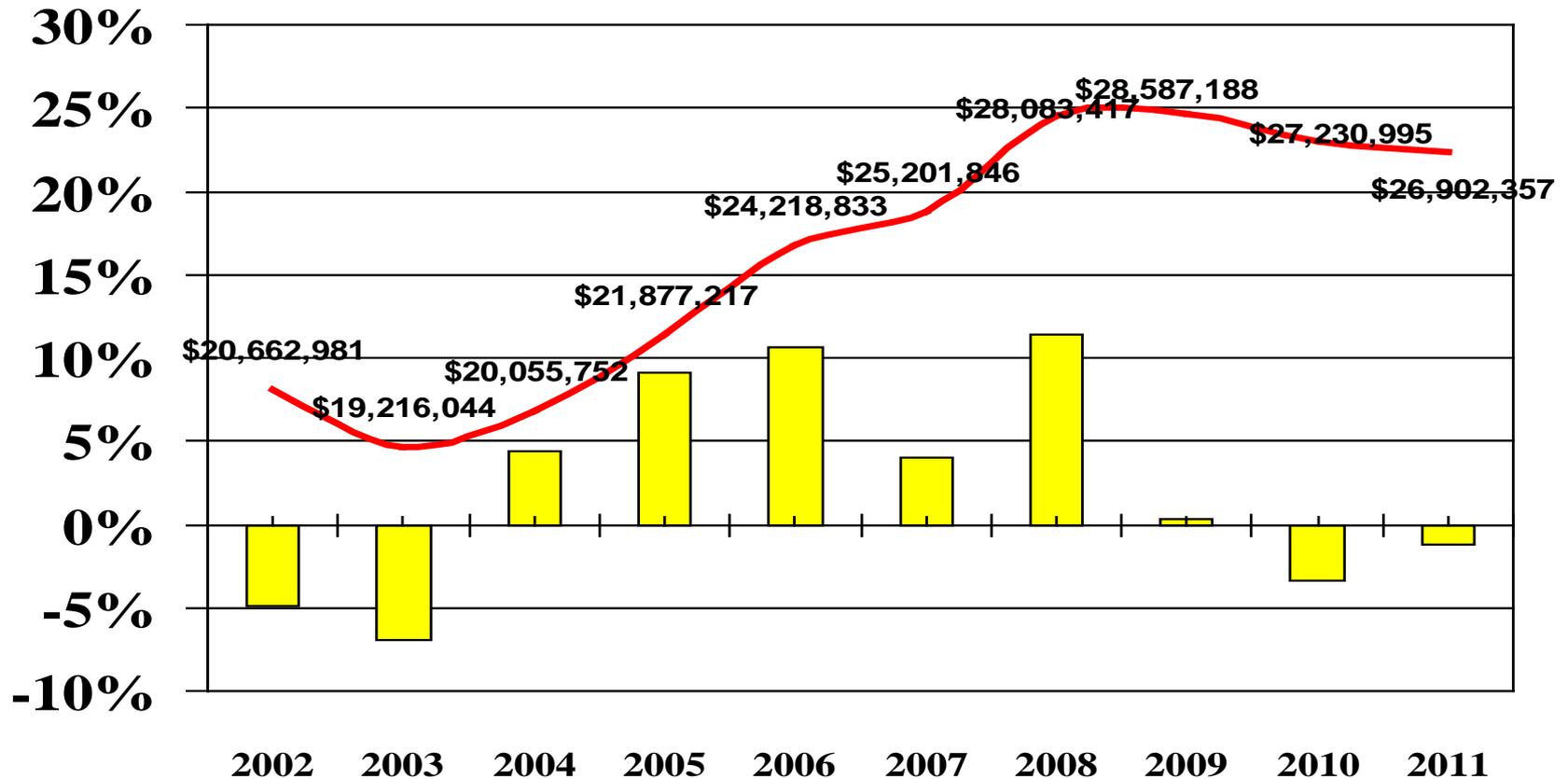
GENERAL FUND COUNTY SALES TAX



GENERAL FUND CITY SALES TAX

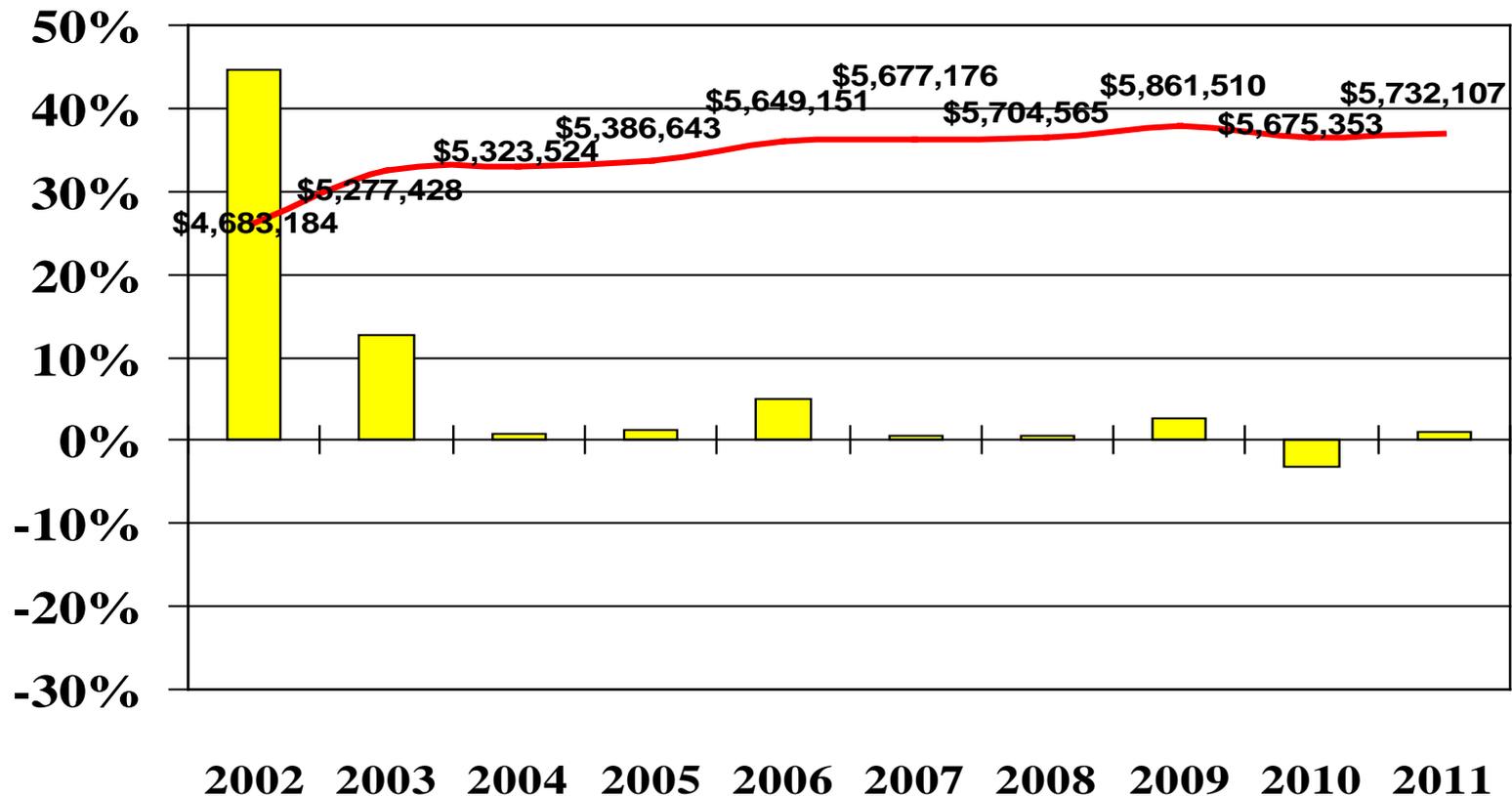


GENERAL FUND FRANCHISE FEES



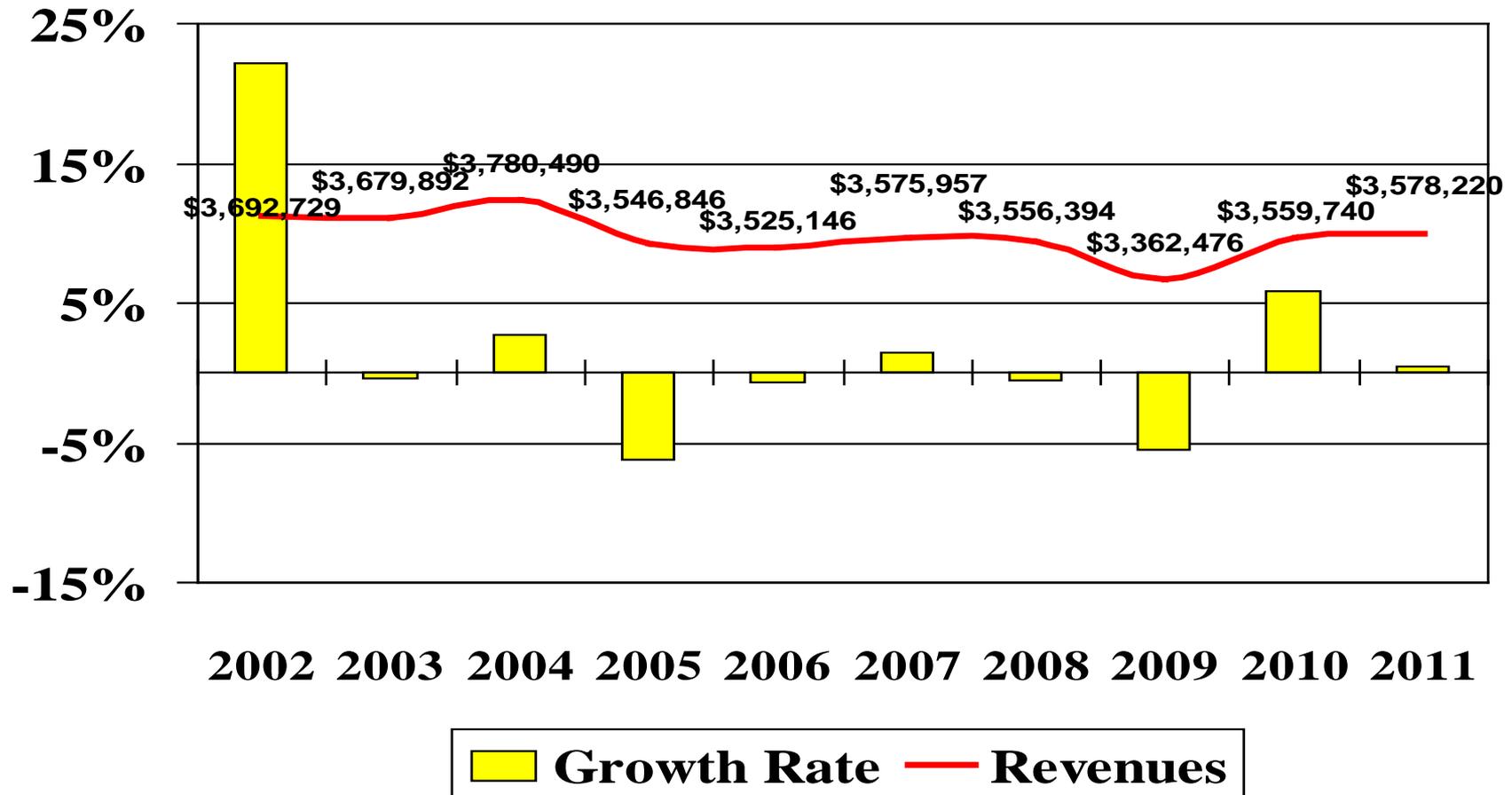
 **Growth Rate**  **Revenues**

GENERAL FUND BUSINESS LICENSES

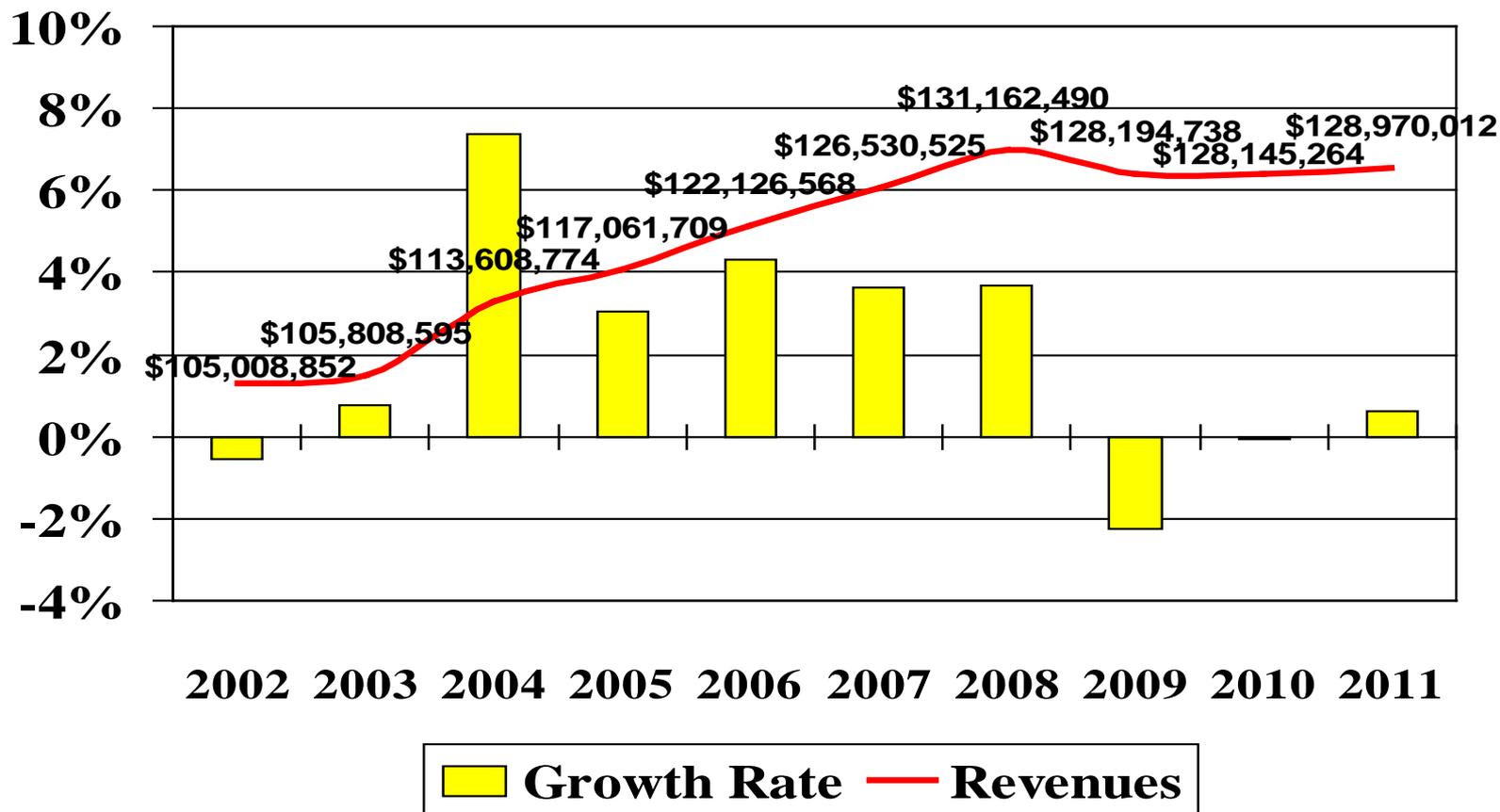


■ Growth Rate — Revenues

GENERAL FUND FINES & FEES



GENERAL FUND ALL REVENUES (LESS TRANSFERS)



GENERAL FUND

REVENUE FORECAST

2009 - 2011

<u>REVENUES</u>	2009 Actual (1)	2010 Amended Budget	2010 Forecast	2011 Budget	Change from 2010 Forecast to 2011	Percent Change
1 Property Taxes	15,627,563	15,863,798	15,863,800	15,863,800	-	0.00%
2 State Homestead Tax	931,274	945,000	1,076,900	1,076,900	-	0.00%
3 Act 9 Revenue	80,987	56,091	304,448	304,448	-	0.00%
4 Sales Taxes - County	37,494,162	38,055,000	38,157,727	39,035,350	877,623	2.30%
5 Sales Taxes - City	22,312,387	22,625,000	22,812,141	23,382,000	569,859	2.50%
6 State Turnback	3,305,645	3,066,857	3,100,364	2,807,351	(293,013)	-9.45%
7 Utility Franchises	28,179,025	25,577,236	27,230,995	26,902,357	(328,638)	-1.21%
8 Business Licenses	5,861,510	5,889,250	5,675,353	5,732,107	56,754	1.00%
9 Mixed Drinks Licenses	1,517,197	1,500,000	1,812,431	1,631,188	(181,243)	-10.00%
10 Building & Related Permits	2,085,165	2,205,340	1,688,346	1,687,900	(446)	-0.03%
11 Fines & Fees	3,362,476	3,557,449	3,559,740	3,578,220	18,480	0.52%
12 Park Revenue	513,024	449,495	378,207	378,520	313	0.08%
13 Airport Reimbursement	2,499,511	2,436,000	2,629,032	2,778,210	149,178	5.67%
14 Salary Reimbursement 9-1-1	939,618	982,785	997,228	1,000,000	2,772	0.28%
15 Insurance Pension Turnback	1,768,361	1,177,668	1,177,668	1,178,000	332	0.03%
16 All Other Revenue	1,700,357	1,500,069	1,669,592	1,622,361	(47,231)	-2.83%
17 Interest Earnings	16,477	96,500	11,292	11,300	8	0.07%
18 Revenues before Transfers	128,194,738	125,983,538	128,145,264	128,970,012	824,748	0.64%
19 Transfers In	7,308,317	3,962,525	3,962,525	3,401,406	(561,119)	-14.16%
20 Total Revenues	135,503,055	129,946,063	132,107,789	132,371,418	263,629	0.20%
21 Carry Over from Prior Year		424,440	424,440	2,000,000	1,575,560	371.21%
22 Total	135,503,055	130,370,503	132,532,229	134,371,418	1,839,189	1.39%

(1) Excludes the Property Tax and Pension Turnback funds associated with the Police and Fire Pensions.

2011 EXPENDITURE ASSUMPTIONS & “GIVENS”

- City Manager reviewed union contract agreements
- Obtained LOPFI and Municipal League projections
- Obtained funding requests from outside agencies

2011 EXPENDITURE ASSUMPTIONS & “GIVENS”

- Reduction in General Fund Debt Service - \$1,288,119
- Increase in CATA Funding Request of \$704,908
- Balanced budget while maintaining Public Safety staffing levels

2011 PERSONNEL ASSUMPTIONS

- Salary increases for contract and non-union employees – 4%
- General Fund Vacancy Savings – forecast at \$5,500,000
- No increase in health care cost for the City or employees

2011 PERSONNEL ASSUMPTIONS

Effective January 1, 2011

- Fire Pension – 16.58% (from 15.58%)
- Police Pension – 13.23% (from 12.23%)

Effective July 1, 2011

- Judges' Pension – 23.35% (from 16%)
- New Judges'/Court Clerks Pension – 12.46%

GENERAL FUND

EXPENDITURES BY CATEGORY

FISCAL YEARS 2009 – 2011

	2009 <u>Actual (1)</u>	2010 <u>Orig. Budget</u>	2010 <u>Amended</u>	2011 <u>Budget</u>	Change <u>2010 to 2011</u>
1 Personnel	96,192,847	99,935,530	100,208,530	104,554,445	4,345,915
2 Supplies	2,001,423	1,944,341	1,836,325	1,888,341	52,016
3 Fleet (Fuel & Services)	4,360,272	4,916,758	4,844,377	5,343,116	498,739
4 Repairs and Maintenance	1,203,518	1,075,963	1,137,749	1,233,963	96,214
5 Utilities	2,598,531	2,386,170	2,355,151	2,277,670	(77,481)
6 Contracts	4,154,006	4,052,909	4,169,540	4,169,187	(353)
7 Outside Agency Funding	9,520,757	8,474,445	8,474,445	9,185,143	710,698
8 Debt Service	6,489,734	5,570,464	5,570,464	4,282,345	(1,288,119)
9 Other	147,122	84,225	84,225	84,225	-
10 Vacancy Savings	-	(4,330,993)	(4,943,293)	(5,500,000)	(556,707)
11 Transfers	8,410,408	7,039,563	6,632,991	6,852,983	219,992
12 Total Expenditures	<u>135,078,615</u>	<u>131,149,375</u>	<u>130,370,503</u>	<u>134,371,418</u>	<u>4,000,915</u>

(1) Actual 2009 personnel cost has been reduced by \$8,645,390 which represents the contributions to the Police and Fire Pension plans supported by a separate Property Tax levy and State Turnback funds.

GENERAL FUND

EXPENDITURES BY DEPARTMENT

FISCAL YEARS 2009 - 2011

	2009 <u>Actual (1)</u>	2010 <u>Orig. Budget</u>	2010 <u>Amended</u>	2011 <u>Budget</u>	Change <u>2010 to 2011</u>
1 General Government - Non Departmental and Employee Benefits	28,326,749	21,605,151	20,586,279	19,920,780	(665,499)
2 General Government - All other Divisions	1,510,636	1,664,001	1,664,001	1,667,459	3,458
3 Board of Directors	249,270	232,367	232,367	233,632	1,265
4 Community Programs	320,263	332,128	332,128	324,459	(7,669)
5 City Attorney	1,453,301	1,486,505	1,486,505	1,559,402	72,897
6 First District Court - Criminal	1,202,726	1,264,557	1,264,557	1,299,580	35,023
7 Second District Court - Traffic	1,112,464	1,105,225	1,103,627	1,141,280	37,653
8 Third District Court - Environ.	471,697	505,975	505,975	526,734	20,759
9 Finance	2,647,526	2,467,415	2,467,415	2,548,393	80,978
10 Human Resources	1,275,697	1,298,980	1,298,980	1,337,147	38,167
11 Information Technology	2,684,575	3,155,241	3,152,466	3,391,349	238,883
12 Planning & Development	1,904,691	2,201,914	2,200,039	2,256,555	56,516
13 Housing & Neighborhood Programs	3,872,745	4,233,312	4,231,894	4,304,437	72,543
14 Public Works	1,037,405	1,169,769	1,151,452	1,183,187	31,735
15 Parks & Recreation	7,305,553	7,022,067	7,002,009	7,161,692	159,683
16 Fire	31,807,251	32,596,237	32,545,236	34,059,385	1,514,149
17 Police	47,896,069	48,808,531	49,145,573	51,455,947	2,310,374
18 Total Expenditures	<u>135,078,615</u>	<u>131,149,375</u>	<u>130,370,503</u>	<u>134,371,418</u>	<u>4,000,915</u>

GENERAL FUND STAFFING

	2009 Adopted Budget	2010 Adopted Budget	2011 Adopted Budget	CHNG 10/11	Changes from 2010 to 2011
<u>General Fund</u>					
General Administrative	24	23	22	-1	1 - Merged City Clerk Position
Board of Directors	1	1	1	0	
Community Programs	5	5	5	0	
City Attorney	19	18	18	0	
District Court First Division	21	21	21	0	
District Court Second Division	20	17	17	0	
District Court Third Division	7	7	7	0	
Finance	43	39	39	0	
Human Resources	17	16	16	0	
Information Technology	35	35	35	0	
Planning & Development	41	39	39	0	
Housing & Neighborhood Prog.	83	79	78	-1	1 - Neighborhood Program Mgr.
Public Works - General	13	13	13	0	
Parks & Recreation	103	98	98	0	
Fire	391	390	390	0	
Police	690	670	670	0	
Subtotal General Fund	1513	1471	1469	-2	

STAFFING – SPECIAL POSITIONS

	2009 Adopted Budget	2010 Adopted Budget	2011 Adopted Budget	CHNG 10/11	Changes from 2010 to 2011
<u>Special Positions</u>					
General Administrative	2	2	3	1	1 - Chief Service Officer
Community Programs	2	1	2	1	1 - Added back Tobacco Position
Finance	1	1	1	0	
Human Resources	4	2	2	0	
Information Technology	1	2	3	1	1 - Programmer Analyst Sr.
Housing	15	15	16	1	1 - Added NSP2 position
Parks	2	2	2	0	
Fire	18	18	18	0	
Police	8	28	27	-1	1 - Meth grant position expired
Public Works - Street	6	6	6	0	
Subtotal Special Positions	59	77	80	3	

STAFFING – OTHER FUNDS

	2009 Adopted Budget	2010 Adopted Budget	2011 Adopted Budget	CHNG 10/11	Changes from 2010 to 2011
<u>Other Funds</u>					
Zoo	50	45	46	1	1 - Penguin Keeper
Golf	24	21	21	0	
Jim Dailey Fitness Center	9	9	9	0	
Concessions	1	0	0	0	Closed Fund in 2010
River Market	4	0	0	0	Transferred to LRCVB
Waste Disposal	119	112	112	0	
Public Works - Street	203	204	204	0	
Fleet Services	60	60	60	0	
Vehicle Storage Facility	17	17	15	-2	Eliminated at first of year
Subtotal Other Funds	487	468	467	-1	
Total Personnel	2059	2016	2016	0	

OUTSIDE AGENCY SUPPORT

	2010 Budget	2011 Budget	Increase (Decrease)
OUTSIDE AGENCY SUPPORT:			
1 C.A.T.A. SUPPORT	5,915,270	6,620,178	704,908 (1)
2 REGIONAL DETENTION SUPPORT	1,463,000	1,463,000	-
3 AR ARTS CENTER SUPPORT	200,000	200,000	-
4 MUSEUM OF DISCOVERY SUPPORT	200,000	200,000	-
5 CHAMBER OF COMMERCE	200,000	200,000	-
6 METROPLAN	157,694	163,484	5,790 (2)
7 DOWNTOWN PARTNERSHIP	125,000	125,000	-
8 PAGIS SUPPORT	129,500	129,500	-
9 COUNTY HEALTH UNIT SUPPORT	56,100	56,100	-
10 ST VINCENT'S	25,381	25,381	-
11 CITY BEAUTIFUL	2,500	2,500	-
12 OUTSIDE AGENCY TOTAL	8,474,445	9,185,143	710,698

(1) FUNDING RESTORED TO NORMAL LEVEL, FUEL INCREASE

(2) FUNDING INCREASE DUE TO CHANGE IN CENSUS

DEBT SERVICE

	<u>2010 Budget</u>	<u>2011 Budget</u>	<u>Increase (Decrease)</u>
DEBT SERVICE:			
1 SHORT TERM FINANCING	5,412,789	4,258,345	(1,154,444)
2 COUNTY HEALTH BOND	133,675	-	(133,675)
3 BOND AGENT FEES	24,000	24,000	-
4 DEBT SERVICE TOTAL	6,514,200	4,282,345	(1,288,119)

Savings are primarily due to the decision to not issue Short-Term Financing in 2010.

County Health Bond was paid in full in 2010.

GENERAL FUND TRANSFERS

	2010 Budget	2011 Budget	Increase (Decrease)
1 TRANSFERS TO SPECIAL PROJECTS	3,387,400	3,200,820	(186,580)
2 TRANSFERS TO OTHER FUNDS	3,452,163	3,452,163	-
3 TRANSFERS FOR GRANT MATCH	200,000	200,000	-
4 TOTAL GENERAL FUND TRANSFERS	7,039,563	6,852,983	(186,580)

Note: Transfer details are presented on the next four (4) slides.

GENERAL FUND SPECIAL PROJECTS

	2010 Budget	2011 Budget	Increase (Decrease)
1 CHILDREN, YOUTH & FAMILIES (CYF)	2,500,000	2,500,000	-
2 SUPPLEMENTAL JAIL SPACE	240,000	-	(240,000) (1)
3 FACILITY IMPROVEMENTS	225,000	225,000	-
4 HOMELESSNESS OUTREACH	200,000	200,000	-
5 CURRAN HALL	50,000	50,000	-
6 FEDERAL & STATE LEGISLATIVE CONSULTING	45,000	45,000	-
7 AMERICAN DISABILITY ACT (ADA)	30,000	30,000	-
8 WORK BOOTS	25,000	25,000	-
9 2010 CENSUS	25,000	-	(25,000)
10 SISTER CITIES	20,000	20,000	-
11 JUNCTION BRIDGE	15,000	25,000	10,000
12 NATIONAL NIGHT OUT	10,000	10,000	-
13 NEIGHBORHOOD CONNECTION	2,400	2,400	-
14 LAND BANK	-	68,420	68,420
15 TOTAL GENERAL FUND PROJECTS	3,387,400	3,200,820	(186,580)

(1) Funded by separate fee. Transfer from General Fund is not required.

PROPOSED CYF/PIT FUNDING PLAN

Program	2010 Budget	2011 Budget	Increase (Decrease)
1 Community Programs' Coordinator	50,000	50,000	-
2 Mayor's Youth Council	20,000	20,000	-
3 Operations	34,000	34,000	-
4 Youth Intervention Programs	600,000	600,000	-
5 Neighborhood-based Prevention	500,000	500,000	-
6 City Year	50,000	50,000	-
7 Domestic Violence	100,000	100,000	-
8 Tech Assistance and Training	190,000	190,000	-
9 Summer Recreation	150,000	150,000	-
10 Summer Employment (Youth Salaries - \$7.25/ho	500,000	500,000	-
11 Summer Employment Mentors (Propose 8 Ment	50,000	50,000	-
12 Summer Coordination, Admin/Expenses/Worker:	50,000	50,000	-
13 Parks and Recreation	200,000	200,000	-
14 Small Projects/Events Contracts	3,000	3,000	-
15 National Merit Scholars Recognition Reception	3,000	3,000	-
16 Total Proposed CYF/PIT Expenditures	2,500,000	2,500,000	-
17 Carryover - To Be Determined	-	TBD	
18 Total Proposed CYF/PIT Expenditures	2,500,000	2,500,000	-

TRANSFERS TO OTHER FUNDS

	2010 Budget	2011 Budget	Increase (Decrease)
1 STREET - PARKING ENFORCEMENT	194,071	194,071	-
2 RIVER MARKET	250,000	250,000	-
3 ZOO	1,680,054	1,680,054	-
4 GOLF	976,752	976,752	-
5 JIM DAILEY FITNESS & AQUATICS	351,286	351,286	-
6 TOTAL TRANSFERS TO OTHER FUNDS	3,452,163	3,452,163	-

GRANT MATCH TRANSFERS

	2010 Budget	2011 Budget	Increase (Decrease)
GRANT MATCH:			
1 POLICE	70,000	-	(70,000) (1)
2 FIRE	50,000	-	(50,000) (1)
3 CENTRAL LR PROMISE NEIGHBORHOOD		50,000	50,000
4 UNDESIGNATED	80,000	150,000	70,000
	200,000	200,000	-

(1) Match requirements included in department budget.

GENERAL FUND SUMMARY

	2009 Actual (1)	2010 Amended Budget	2011 Budget
REVENUES			
1 Revenues before Transfers	128,194,738	125,983,538	128,970,012
2 Transfers In	7,308,317	3,962,525	3,401,406
3 Carry Over from Prior Year	-	424,440	2,000,000
4 Total Funding Sources	135,503,055	130,370,503	134,371,418
EXPENDITURES			
5 Personnel	96,192,847	100,208,530	104,554,445
6 Supplies	2,001,423	1,836,325	1,888,341
7 Fleet (Fuel & Services)	4,360,272	4,844,377	5,343,116
8 Repairs and Maintenance	1,203,518	1,137,749	1,233,963
9 Utilities	2,598,531	2,355,151	2,277,670
10 Contracts	4,154,006	4,169,540	4,169,187
11 Outside Agency Funding	9,520,757	8,474,445	9,185,143
12 Debt Service	6,489,734	5,570,464	4,282,345
13 Other	147,122	84,225	84,225
14 Vacancy Savings	-	(4,943,293)	(5,500,000)
15 Transfers Out	8,410,408	6,632,991	6,852,983
16 Total Expenditures	135,078,615	130,370,503	134,371,418
17 Net Revenues and Carryovers Over (Under) Expenditures	424,440	-	-

(1) Actual 2009 revenues and personnel cost has been reduced by \$8,645,390 which represents the contributions to the Police and Fire Pension plans supported by a separate Property Tax levy and State Turnback funds.

STREET FUND

FINANCIAL FORECAST

FISCAL YEARS 2009 – 2011

<u>REVENUES</u>	<u>2009 Actual</u>	<u>2010 Orig. Budget</u>	<u>2010 Amended Budget</u>	<u>2011 Budget</u>	<u>Change 2010 to 2011</u>
1 State Homestead Tax	270,042	289,436	289,436	288,925	(511)
2 1/2 Road Tax	4,531,937	4,798,288	4,586,288	4,586,288	-
3 State Gas Tax	8,780,673	8,600,000	8,656,813	9,052,000	395,187
4 Street Repairs	212,953	7,000	7,000	7,000	-
5 Interest on Investments	3,739	33,000	33,000	1,000	(32,000)
6 Miscellaneous	52,553	22,000	22,000	15,000	(7,000)
7 Transfers In	848,156	1,023,818	1,023,818	1,214,630	190,812
8 Total Revenues	<u>14,700,053</u>	<u>14,773,542</u>	<u>14,618,355</u>	<u>15,164,843</u>	<u>546,488</u>

The increase in State Gas Tax revenue is attributed to growth in the natural gas severance tax. The increase in Transfers In reflects a contribution from the Fleet Fund to help offset an increase in the cost of parts and maintenance for aging Public Works vehicles.

STREET FUND

FINANCIAL FORECAST

FISCAL YEARS 2009 – 2011

<u>EXPENDITURES</u>	2009 <u>Actual</u>	2010 <u>Orig. Budget</u>	2010 <u>Amended Budget</u>	2011 <u>Budget</u>	Change 2010 to 2011
1 Personnel	7,685,922	8,067,396	8,067,396	8,229,350	161,954
2 Vacancy Savings					-
3 Supplies	431,864	577,440	577,440	562,440	(15,000)
4 Fleet (Fuel & Services)	2,025,338	1,727,145	1,727,145	2,135,791	408,646
5 Repairs and Maintenance	820,935	839,436	839,436	745,226	(94,210)
6 Utilities	2,750,982	2,790,719	2,635,532	2,635,532	-
7 Contracts	542,651	621,189	621,189	390,287	(230,902)
8 Capital Expenditures	(110,122)	9,000	9,000	-	(9,000)
9 Debt Service	83	-	-	-	-
10 Transfers	<u>1,371,563</u>	<u>466,217</u>	<u>2,015,090</u>	<u>466,217</u>	<u>(1,548,873)</u>
11 Total Expenditures	<u><u>15,519,217</u></u>	<u><u>15,098,542</u></u>	<u><u>16,492,228</u></u>	<u><u>15,164,843</u></u>	<u><u>(1,327,385)</u></u>

The 2011 Street Fund budget is balanced. In addition to salary increases, expenditure changes include an increase in Fleet charges for fuel, labor, and direct parts and maintenance for aging vehicles and equipment. A reduction in the Administrative contract contingency budget will help offset the increased Fleet charges and personnel cost. The Transfers budget has returned to normal funding levels.

WASTE DISPOSAL FINANCIAL FORECAST FISCAL YEARS 2009-2011

<u>REVENUES</u>	2009 <u>Actual</u>	2010 <u>Amended Budget</u>	2011 <u>Budget</u>	Change <u>2010 to 2011</u>
1 Sanitation Fees	15,019,374	15,050,000	15,050,000	-
2 Landfill Fees	838,951	1,000,000	725,000	(275,000)
3 Methane Gas Revenue	339,282	300,000	225,000	(75,000)
4 Yard Waste	46,705	50,000	40,000	(10,000)
5 Compost Sale	94,248	90,000	100,000	10,000
6 Recycling Waste Revenue	966	500	100	(400)
7 Recycling Reimbursement	3,160	4,000	4,000	-
8 Interest Income	32,773	105,000	9,200	(95,800)
10 Miscellaneous Revenue	(39,425)	45,428	75,000	29,572
11 Total Revenues	<u>16,336,034</u>	<u>16,644,928</u>	<u>16,228,300</u>	<u>(416,628)</u>

The Landfill and Methane Gas budgets have been reduced to reflect current demand. One of the larger private landfill customers is delivering half of their loads to their own landfill in Hazen. Methane Gas is supplied by a committed line to one (1) vendor and is dependent on the vendor's demand.

WASTE DISPOSAL FINANCIAL FORECAST FISCAL YEARS 2009-2011

<u>EXPENSES</u>	2009 <u>Actual</u>	2010 <u>Amended Budget</u>	2011 <u>Budget</u>	Change 2010 to 2011
1 Personnel	4,321,249	4,833,597	4,920,179	86,582
2 Vacancy Savings		(460,998)	(461,000)	(2)
3 Supplies	317,113	318,200	388,200	70,000
4 Fleet (Fuel & Services)	2,864,092	2,872,594	3,243,795	371,201
5 Repairs and Maintenance	217,937	135,650	144,650	9,000
6 Utilities	121,979	132,000	132,000	-
7 Closure and post-closure care cost	226,206	247,475	247,945	470
8 Contracts	2,432,818	2,811,121	2,573,950	(237,171)
9 Depreciation and amortization	2,500,186	2,719,894	2,425,500	(294,394)
10 Interest Expense - Debt Service	809,309	703,760	326,696	(377,064)
12 Transfers	5,848,297	2,331,635	3,752,205	1,420,570
13 Total Expenses	<u>19,659,185</u>	<u>16,644,928</u>	<u>17,694,120</u>	<u>1,049,192</u>

One-time debt service savings generated from refunding the 2002 Waste Disposal bonds of \$1.5 million is included in transfers out and reflected in reduced interest expense. This savings reduces the fund balance restricted for debt service in 2011. The increase in Fleet expenses reflects higher fuel cost and maintenance for aging vehicles and equipment.

WASTE DISPOSAL TRANSFERS

	2010 Budget	2011 Budget	Increase (Decrease)
1 Waste Disposal Special Project Transfers	725,000	725,000	-
2 Transfer to Street Fund - Administrative allocation	183,700	183,700	-
3 Transfer to Street Fund - Weed Lot Mowing	186,451	186,451	-
4 Transfer to Street Fund - Anti-Litter	90,000	90,000	-
5 Transfer to General Fund - Administrative allocation	1,072,010	992,580	(79,430)
6 Transfer to General Fund - Environmental Services	73,000	73,000	-
7 Johnson Controls	1,474	1,474	-
8 Debt Service Savings transfer		1,500,000	1,500,000
9 Total Waste Disposal Transfers	<u>2,331,635</u>	<u>3,752,205</u>	<u>1,420,570</u>

Special Project transfers are detailed on the following slide.

WASTE DISPOSAL PROJECTS

	2010 Budget	2011 Budget	Increase (Decrease)
1 Demolition (Residential And Commercial)	300,000	300,000	-
2 Weed Lot Maintenance	150,000	150,000	-
3 Environmental Youth - Parks	75,000	75,000	-
4 Board And Secure	200,000	200,000	-
	<u>725,000</u>	<u>725,000</u>	<u>-</u>

FLEET FUND FINANCIAL FORECAST 2009 - 2011

<u>REVENUES</u>	2009 Actual	2010 Orig. Budget	2010 Amended Budget	2011 Budget	Change 2010 to 2011
1 Fleet Labor Costs	2,049,552	2,260,287	2,260,287	2,508,865	248,578
2 Fleet Management	1,064,484	689,835	689,835	766,791	76,956
3 Fuel	2,537,256	2,393,510	2,393,510	2,422,878	29,368
4 Parts and User Fees	3,409,529	3,125,285	3,125,285	3,385,550	260,265
5 Insurance Repairs	180,524	140,600	140,600	125,000	(15,600)
6 Fleet Sublets	772,303	610,378	610,378	776,378	166,000
7 Non-Fleet Parts	4,581	2,500	2,500	1,000	(1,500)
8 Interest Income	4,505	7,000	7,000	1,500	(5,500)
10 Miscellaneous Revenue	16,612	10,000	10,000	15,970	5,970
11 Total Revenues	<u>10,039,345</u>	<u>9,239,395</u>	<u>9,239,395</u>	<u>10,003,932</u>	<u>764,537</u>

The 2011 Fleet revenues reflect an increase in departmental charges for labor, fuel, parts, and vehicle repairs. The cost of parts and outside repairs have increased with the age of the fleet.

FLEET FUND FINANCIAL FORECAST 2009 - 2011

<u>EXPENSES</u>	<u>2009 Actual</u>	<u>2010 Orig. Budget</u>	<u>2010 Amended Budget</u>	<u>2011 Budget</u>	<u>Change 2010 to 2011</u>
1 Personnel	2,687,065	2,803,475	2,803,475	2,898,248	94,773
2 Supplies	2,594,951	2,481,895	2,481,895	2,661,740	179,845
3 Fleet (Fuel & Services)	1,714,072	2,280,688	2,280,688	2,391,301	110,613
4 Repairs and Maintenance	72,563	148,300	148,300	128,800	(19,500)
5 Utilities	113,948	134,500	134,500	119,638	(14,862)
6 Contracts	1,411,379	1,245,047	1,245,047	1,429,769	184,722
7 Depreciation and amortization	189,171	138,873	138,873	124,854	(14,019)
8 Transfers	958,711	6,617	236,278	734,585	498,307
9 Total Expenses	<u>9,741,861</u>	<u>9,239,395</u>	<u>9,469,056</u>	<u>10,488,935</u>	<u>1,019,879</u>

The Fleet Fund has accumulated revenues from internal service charges in the last few years. Fleet transfers include amounts to offset the anticipated increase in direct repair cost from 2010 to 2011 in the General Fund and Street Fund and an additional \$299,921 for General Fund operations. Excluding depreciation, the Fleet Fund budget projects the utilization of prior year carry over of \$360,149.

VEHICLE STORAGE FINANCIAL FORECAST 2009-2011

	2009 Actual	2010 Budget	2011 Budget	Change 2010 to 2011
<u>REVENUES</u>				
1 Charges for Services	1,203,643	1,334,800	1,187,770	(147,030)
<u>EXPENSES</u>				
2 Personnel	610,581	610,719	611,003	284
3 Supplies	38,039	29,450	29,450	-
4 Fleet (Fuel & Services)	19,200	17,500	13,847	(3,653)
5 Repairs and Maintenance	6,272	3,500	3,500	-
6 Utilities	22,070	17,150	17,150	-
7 Contracts	554,577	488,400	488,400	-
8 Depreciation and Amortization	20,713	20,713	20,713	-
10 Transfers	239,761	147,368	-	(147,368)
11 Total Expenses	1,511,212	1,334,800	1,184,063	(150,737)
12 Net Income (Loss)	(307,570)	-	3,707	3,707

The overhead transfer from Vehicle Storage to the General Fund has been eliminated. The Fleet Fund will make this transfer.

RIVERMARKET FUND FINANCIAL FORECAST 2009-2011

<u>REVENUES</u>	2009 Actual	2010 Amended Budget	2011 Budget	Change 2010 to 2011
1 Charges for Services	298,316	300,000	316,670	16,670
2 Miscellaneous	1,758	-	-	-
3 Contribution - LRCVB	250,198	250,000	250,000	-
4 Transfers	293,751	250,000	250,000	-
5 Total Revenues	<u>844,023</u>	<u>800,000</u>	<u>816,670</u>	<u>16,670</u>

LRCVB will continue management of RiverMarket operations on behalf of the City and will contribute \$250,000 toward promotional activities. The City will continue to subsidize the RiverMarket at the level of \$250,000.

RIVERMARKET FUND FINANCIAL FORECAST 2009-2011

<u>EXPENSES</u>	2009 Actual	2010 Amended Budget	2011 Budget	Change 2010 to 2011
1 Personnel	298,383	300,000	305,000	5,000
2 Supplies	58,588	17,000	17,000	-
3 Fleet (Fuel & Services)	3,709	-	-	-
4 Repairs and Maintenance	131,107	19,000	19,000	-
5 Utilities	197,128	204,000	204,000	-
6 Contracts	145,970	260,000	271,670	11,670
7 Depreciation and Amortization	97,840	96,741	100,272	3,531
8 Transfers	96,941	-	-	-
9 Total Expenses	<u>1,029,667</u>	<u>896,741</u>	<u>916,942</u>	<u>20,201</u>

Excluding depreciation, the 2011 Budget for the RiverMarket Fund is balanced.

Zoo

FINANCIAL FORECAST

2009-2011

<u>REVENUES</u>	2009 <u>Actual</u>	2010 <u>Amended Budget</u>	2011 <u>Budget</u>	Change <u>2010 to 2011</u>
1 Charges for Services	2,793,847	2,817,000	3,071,625	254,625
2 Donations	12,903	-	12,900	-
3 Miscellaneous	(1,460)	-	-	-
4 Transfers	1,668,897	1,680,054	1,680,054	-
5 Total Revenues	<u>4,474,187</u>	<u>4,497,054</u>	<u>4,764,579</u>	<u>254,625</u>

The increase in revenue is primarily associated with the opening of the Penguin Exhibit and a planned membership drive.

Zoo

FINANCIAL FORECAST

2009-2011

<u>EXPENSES</u>	2009 <u>Actual</u>	2010 <u>Amended Budget</u>	2011 <u>Budget</u>	Change <u>2010 to 2011</u>
1 Personnel	2,471,002	2,051,680	2,234,314	182,634
2 Supplies	633,341	736,632	773,689	37,057
3 Fleet (Fuel & Services)	92,235	108,575	88,881	(19,694)
4 Repairs and Maintenance	89,744	103,500	103,500	-
5 Utilities	431,886	436,699	456,699	20,000
6 Contracts	644,359	556,109	606,299	50,190
7 Depreciation and Amortization	425,755	461,536	470,170	8,634
8 Transfers	458,945	501,197	501,197	-
9 Total Expenses	<u>5,247,266</u>	<u>4,955,928</u>	<u>5,234,749</u>	<u>278,821</u>

Increased expenses reflect the addition of a Penguin Keeper, additional part-time staff, and utilities and supplies associated with the Penguin Exhibit. In addition, contract expenses have been increased for promotional activities, the membership drive, and special events such as Wines of the World and Boo at the Zoo. Excluding depreciation, the Zoo budget for 2011 is balanced.

GOLF FINANCIAL FORECAST 2009-2011

<u>REVENUES</u>	2009 Actual	2010 Amended Budget	2011 Budget	Change 2010 to 2011
1 Charges for Services	1,377,752	1,806,331	1,657,069	(149,262)
2 Capital Contributions	109,866	-	-	-
3 Miscellaneous	(5,001)	-	-	-
4 Transfers	941,323	976,752	1,076,752	100,000
5 Total Revenues	<u>2,423,940</u>	<u>2,783,083</u>	<u>2,733,821</u>	<u>(49,262)</u>

Golf revenue projections for 2011 were reduced to be more closely aligned with historical trends. In addition, the 2011 budget includes an increase in electric cart fees of \$1, an increase in the charge for beer of \$0.50, and a credit card surcharge of \$0.50 per transaction. The increase in transfers reflects \$50,000 from the Fitness Fund and \$50,000 from the Marathon.

GOLF

FINANCIAL FORECAST

2009-2011

<u>EXPENSES</u>	2009 Actual	2009 Actual	2009 Actual	Change 2010 to 2011
1 Personnel	1,274,959	1,156,426	1,182,194	25,768
2 Supplies	154,781	143,980	143,980	-
3 Fleet (Fuel & Services)	114,643	117,056	134,709	17,653
4 Repairs and Maintenance	199,286	162,350	162,350	-
5 Utilities	162,969	164,019	164,019	-
6 Contracts	204,500	179,468	179,468	-
7 Outside Agency Support	111,859	99,750	99,750	-
8 Depreciation and Amortization	93,501	92,683	92,315	(368)
9 Other	7,347	1,050	1,050	-
10 Transfers	619,235	666,301	666,301	-
11 Total Expenses	<u>2,943,079</u>	<u>2,783,083</u>	<u>2,826,136</u>	<u>43,053</u>

Golf expenditures include a continuation in funding First Tee at a rate of \$1.50 per round. Excluding depreciation, the 2011 budget for the Golf Fund is balanced.

JIM DAILEY FITNESS & AQUATICS

FINANCIAL FORECAST

2009-2011

<u>REVENUES</u>	2009 Actual	2010 Budget	2010 Amended Budget	2011 Budget	Change 2010 to 2011
1 Charges for Services	770,591	774,825	774,825	745,620	(29,205)
2 Interest Income	3,058	11,300	11,300	1,088	(10,212)
3 Miscellaneous	(9,105)	-	-	-	-
5 Transfers	351,286	351,286	351,286	351,286	-
6 Total Revenues	<u>1,115,830</u>	<u>1,137,411</u>	<u>1,137,411</u>	<u>1,097,994</u>	<u>(39,417)</u>

The Fitness budget restores operations to seven (7) days a week and includes funding to maintain regular summer outdoor pool hours.

JIM DAILEY FITNESS & AQUATICS

FINANCIAL FORECAST

2009-2011

<u>EXPENSES</u>	<u>2009 Actual</u>	<u>2010 Budget</u>	<u>2010 Amended Budget</u>	<u>2011 Budget</u>	<u>Change 2010 to 2011</u>
1 Personnel	524,847	537,352	537,352	605,562	68,210
2 Supplies	45,970	54,033	54,033	56,033	2,000
3 Fleet (Fuel & Services)	4,722	4,790	4,790	4,125	(665)
4 Repairs and Maintenance	50,721	23,897	138,897	28,367	(110,530)
5 Utilities	136,854	111,233	111,233	111,233	-
6 Contracts	95,545	57,359	57,359	57,359	-
7 Depreciation and Amortizati	172,822	171,896	171,896	164,596	(7,300)
8 Transfers	165,777	176,851	176,851	226,851	50,000
9 Total Expenses	<u>1,197,258</u>	<u>1,137,411</u>	<u>1,252,411</u>	<u>1,254,126</u>	<u>1,715</u>

Transfers were increased by \$50,000 to support Golf Fund operations.

Excluding depreciation, the Fitness Fund's budget projects net income of \$8,464.

RIVERMARKET GARAGE FUND

FINANCIAL FORECAST

2009-2011

<u>REVENUES</u>	2009 <u>Actual</u>	2010 <u>Amended Budget</u>	2011 <u>Budget</u>	Change <u>2010 to 2011</u>
1 Licenses and Permits	269,956	255,000	229,000	(26,000)
2 Charges for Services	1,406,875	1,634,691	1,569,683	(65,008)
3 Interest Income	4,160	22,730	1,200	(21,530)
4 Miscellaneous	-	700	500	(200)
5 Total Revenues	<u>1,680,991</u>	<u>1,913,121</u>	<u>1,800,383</u>	<u>(112,738)</u>

The decline in charges for services is primarily associated with Street Cut revenues.

RIVERMARKET GARAGE FUND

FINANCIAL FORECAST

2009-2011

<u>EXPENSES</u>	<u>2009 Actual</u>	<u>2010 Amended Budget</u>	<u>2011 Budget</u>	<u>Change 2010 to 2011</u>
1 Supplies	187	-	-	-
2 Debt Service - Interest	606,617	560,975	547,105	(13,870)
3 Operations Expense	659,631	603,764	658,413	54,649
4 Management Fee	90,111	85,000	85,000	-
5 Real Estate Taxes	73,539	73,600	73,600	-
6 Depreciation	220,186	220,186	220,186	-
7 Transfers	-	369,596	369,596	-
8 Total Expenses	<u>1,650,269</u>	<u>1,913,121</u>	<u>1,953,900</u>	<u>40,779</u>

Excluding depreciation, the Garage Fund is projected to have net income of \$66,669.

SCHEDULE OF PUBLIC HEARINGS

- Southwest Community Center
 - 6:00 PM, Monday, November 29th
- Dunbar Community Center
 - 5:00 PM, Tuesday, November 30th
- Northwest Police Substation
 - 7:00 PM, Tuesday, November 30th