

TOTAL CITY OPERATING BUDGET
Summary of General, School, Utilities, Parking Authority,
and Vehicle and Equipment Service Funds
REVENUES AND EXPENDITURES
FISCAL YEAR 2009 - 2010

<u>REVENUES</u>	<u>Recommended Budget FY 2010</u>	<u>EXPENDITURES</u>	<u>Recommended Budget FY 2010</u>
MAJOR FUNDS		MAJOR FUNDS	
General Fund*		General Fund*	
General Revenues	\$407,696,144	City Operations	\$270,688,478
Payment from Public Utilities Fund	13,466,010	Debt Service	37,370,522
Payment from School Operating Fund	158,884	School Operating Fund Expenditures	<u>113,300,000</u>
Payment from Vehicle & Equipment Services Fund	<u>37,962</u>		
Total General Fund Revenues	\$421,359,000	Total General Fund Expenditures	\$421,359,000
Public Utilities Fund		Public Utilities Fund	
Use of Money and Property	\$ 4,540,000	Public Utilities Operations and Debt Service	\$66,298,221
Charges for Services	77,754,000	Capital Projects and Equipment	3,969,769
Administrative Charges	400,000	Payment to General Fund	<u>13,466,010</u>
Recovered Costs	<u>1,040,000</u>		
Total Public Utilities Fund Revenues	\$83,734,000	Total Public Utilities Fund Expenditures	\$83,734,000
School Operating Fund		School Operating Fund	
Federal Revenue and Other Appropriations	\$ 4,526,650	School Operations	\$287,308,192
Revenue from the Commonwealth	181,417,651	School Debt Service	13,175,775
City Support from the General Fund	113,300,000	Payment to General Fund	<u>158,884</u>
Other Local Revenue	<u>1,398,550</u>		
Total School Fund Revenues	\$300,642,851	Total School Fund Expenditures	\$300,642,851

*Detailed in Table Two, *General Fund Summary*.

TOTAL CITY OPERATING BUDGET
Summary of General, School, Utilities, Parking Authority,
and Vehicle and Equipment Service Funds
REVENUES AND EXPENDITURES
FISCAL YEAR 2009 - 2010, Continued

<u>REVENUES</u>	<u>Recommended Budget FY 2010</u>	<u>EXPENDITURES</u>	<u>Recommended Budget FY 2010</u>
Vehicle and Equipment Service Fund		Vehicle and Equipment Service Fund	
Charges for Services and Repair	\$ 5,214,418	Vehicle Operations	\$ 7,581,246
Charges for Fuel	2,400,190	Equipment Replacement	2,440,992
Interest Earnings	4,600	Payment to the General Fund	<u>37,962</u>
Charges for Replacement	<u>2,440,992</u>		
Total Vehicle and Equipment Fund		Total Vehicle and Equipment Fund	
Revenues	\$10,060,200	Expenditures	\$10,060,200
LESS - Payments from Other Funds	(<u>\$137,686,485</u>)	LESS - Payments to Other Funds	(<u>\$137,686,485</u>)
SUBTOTAL - Major Funds Revenue	<u>\$678,109,566</u>	SUBTOTAL - Major Funds Expenditures	<u>\$678,109,566</u>
SPECIAL REVENUE AND TRUST FUNDS**	\$225,783,247	SPECIAL REVENUE AND TRUST FUNDS**	\$225,783,247
LESS - Payments from Other Funds	(<u>\$129,166,587</u>)	LESS - Payments to Other Funds	(<u>\$129,166,587</u>)
SUBTOTAL - Special Funds Revenue	<u>\$96,616,660</u>	SUBTOTAL - Special Funds Expenditures	<u>\$96,616,660</u>
Community Development Block Grant	<u>\$2,048,816</u>	Community Development Block Grant	<u>\$2,048,816</u>
TOTAL CITY REVENUES	<u>\$776,775,042</u>	TOTAL CITY EXPENDITURES	<u>\$776,775,042</u>

**Detailed in Table Three, *Special Revenue and Trust Funds*

GENERAL FUND SUMMARY
REVENUES and EXPENDITURES
FISCAL YEAR 2009 - 2010

<u>REVENUES</u>	Revised* Budget FY 2009	Recommended Budget FY 2010	Percent Change	<u>EXPENDITURES</u>	Revised* Budget FY 2009	Recommended Budget FY 2010	Percent Change
General Property Taxes	\$232,363,299	\$230,074,612	(1.0%)	Legislative	\$ 705,004	\$ 698,386	(0.9%)
Other Local Taxes	95,839,126	86,055,478	(10.2%)	General Administration	5,854,521	5,309,443	(9.3%)
Permits, Fees and Regulatory				Financial	11,046,108	10,679,055	(3.3%)
Licenses	3,759,595	2,980,721	(20.7%)	Information Technology	8,367,498	9,177,794	9.7%
Fines and Forfeitures	1,919,373	1,943,763	1.3%	Board of Elections	480,464	483,654	0.7%
Revenue from Use of Money and Property	5,588,467	4,050,530	(27.5%)	Judicial Administration	3,293,598	3,131,924	(4.9%)
Charges for Services	5,024,738	5,003,890	(0.4%)	Commonwealth Attorney	3,794,191	3,670,174	(3.3%)
Miscellaneous Revenue	16,680,227	16,971,693	1.7%	Public Safety	78,817,966	76,936,188	(2.4%)
Recovered Costs	9,897,727	10,733,670	8.4%	Sheriff	18,071,744	18,674,623	3.3%
Non-Categorical Aid	880,926	293,289	(66.7%)	Corrections and Detention	13,517,421	12,725,749	(5.9%)
Shared Expenses	9,611,336	10,363,997	7.8%	Inspections	2,915,907	2,833,144	(2.8%)
Categorical Aid	40,575,144	42,333,599	4.3%	Engineering	7,933,857	7,466,147	(5.9%)
Non-Revenue Receipts	10,000,000	10,000,000	0.0%	Public Works	22,967,341	21,894,634	(4.7%)
Payments From Other Funds	588,943	553,758	(6.0%)	Health and Welfare	49,313,796	49,778,371	0.9%
				Parks, Recreation and Cultural	19,475,575	18,594,986	(4.5%)
TOTAL	<u>\$432,728,899</u>	<u>\$421,359,000</u>	<u>(2.6%)</u>	Community Development	3,051,206	2,832,395	(7.2%)
				Nondepartmental	23,068,546	17,790,320	(22.9%)
				Community Support	7,585,620	8,011,491	5.6%
				Schools	113,800,000	113,500,000	(0.4%)
				Debt Service	37,550,999	36,251,352	(3.5%)
				Airport- Debt Service	1,117,545	1,119,170	0.1%
				TOTAL	<u>\$432,728,898</u>	<u>\$421,359,000</u>	<u>(2.6%)</u>

*Revised FY 2009 General Fund Operating Budget reflects changes in revenue of (\$340,102). The FY 2009 Adopted General Fund Budget was \$433,007,000.

The change from Adopted FY 2009 to Recommended FY 2010 is (\$9,918,000) or (2.3%).

**SUMMARY of SPECIAL REVENUE AND TRUST FUNDS
FISCAL YEAR 2009 - 2010**

	Revised Budget FY 2009	Adopted Budget FY 2010	Percent Change
Auto Self Insurance Fund	\$ 1,275,700	\$ 1,410,500	10.6%
General Liability Insurance Fund	1,514,800	1,240,800	(18.1%)
Worker's Compensation Fund	3,386,000	3,386,000	0.7%
Recreation Revolving Fund	4,600,700	4,782,000	3.9%
Historical Services Fund	1,378,300	1,238,000	(10.2%)
Golf Course Revolving Fund	1,704,600	1,688,500	(0.9%)
Leeward Marina Revolving Fund	248,800	245,900	(1.2%)
Tourism, Promotion and Development Fund	1,617,000	1,370,800	(15.2%)
School Worker's Compensation Fund	868,245	781,953	(9.9%)
School Textbook Fund	3,424,991	3,367,627	(1.7%)
Stormwater Management Fund	9,204,600	9,891,000	7.5%
Solid Waste Revolving Fund	12,192,800	13,339,200	9.4%
Wastewater Fund	14,145,300	18,054,600	27.6%
Law Library Fund	146,400	142,800	(2.5%)
Street/Highway Maintenance Fund	13,072,658	13,662,209	4.5%
Debt Service Fund	61,135,485	58,955,958	(3.6%)
Economic Development Fund	140,000	202,200	44.4%
Economic/Industrial Development Fund	22,684,100	22,875,000	0.8%
Industrial Development Authority	1,767,000	1,635,000	(7.5%)
Applied Research Center Fund	1,917,500	1,956,000	2.0%
Parking Facilities Fund	476,500	479,200	0.6%
Pension Trust Fund	61,350,000	48,850,800	(20.4%)
City Retirement-Post Retirement Fund	15,393,000	16,227,200	5.4%
Subtotal	\$233,644,479	\$225,783,247	(3.4%)
LESS: Interfund Payments	(\$123,162,828)	(\$129,166,587)	4.9%
Total-Special Revenue and Trust Funds	<u>\$110,481,651</u>	<u>\$96,616,660</u>	<u>(12.5%)</u>

SPECIAL REVENUE and TRUST FUNDS
REVENUES and EXPENDITURES
FISCAL YEAR 2009 - 2010

REVENUES

Auto Self Insurance Fund

General Fund Premium	\$688,785	
Utilities Fund Premium	84,968	
Other Funds Premiums	536,747	
Return on Investments	30,000	
Subrogation	<u>70,000</u>	\$1,410,500

General Liability Insurance Fund

General Fund Premium	\$763,705	
Utilities Fund Premium	267,578	
Other Funds Premiums	154,517	
Return on Investment	30,000	
Subrogation	<u>25,000</u>	\$1,240,800

Worker's Compensation Fund

General Fund Premium	\$2,547,101	
Utilities Fund Premium	383,524	
Other Funds Premiums	<u>455,375</u>	\$3,386,000

Recreation Revolving Fund

User Fees	<u>\$4,782,000</u>	\$4,782,000
-----------	--------------------	-------------

EXPENDITURES

Auto Self Insurance Fund

Payment to General Liability Fund	\$ 288,737	
Reserve for Claims	<u>1,121,763</u>	\$1,410,500

General Liability Insurance Fund

Administration	\$1,062,800	
Reserve for Claims	<u>178,000</u>	\$1,240,800

Worker's Compensation Fund

Administration	\$ 130,966	
Worker's Compensation	<u>3,255,034</u>	\$3,386,000

Recreation Revolving Fund

Recreation Programs	\$4,553,459	
Payment to the General Fund	<u>228,541</u>	\$4,782,000

SPECIAL REVENUE and TRUST FUNDS
REVENUES and EXPENDITURES
FISCAL YEAR 2009 - 2010, Continued

REVENUES

Historical Services Fund

Programs and Admissions	\$155,950	
Margin on Sales	8,900	
General Fund Payment	878,063	
Additional General Fund Support	<u>195,087</u>	\$1,238,000

Golf Course Revolving Fund

User Fees	\$1,606,750	
Margin on Sales	45,650	
Concession Sales	<u>36,100</u>	\$1,688,500

Leeward Marina Revolving Fund

Slip Rentals	\$218,875	
Margin on Fuel Sales	26,100	
Margin on Sales	500	
Miscellaneous Revenue	<u>425</u>	\$245,900

Tourism, Promotion, and Development Fund

Lodging Tax Share	\$1,368,841	
Margin on Sales	<u>1,959</u>	\$1,370,800

School Worker's Compensation Fund

	<u>\$781,953</u>	\$781,953
--	------------------	-----------

School Textbook Fund

	<u>\$3,367,627</u>	\$3,367,627
--	--------------------	-------------

EXPENDITURES

Historical Services Fund

Historical Programs	<u>\$1,238,000</u>	
		\$1,238,000

Golf Course Revolving Fund

Golf Programs	<u>\$1,688,500</u>	
		\$1,688,500

Leeward Marina Revolving Fund

Administration	\$195,676	
To Debt Service	32,900	
To General Fund	<u>17,324</u>	\$245,900

Tourism, Promotion, and Development Fund

Administration	\$1,291,932	
To General Fund	<u>78,868</u>	\$1,370,800

School Worker's Compensation Fund

	<u>\$781,953</u>	\$781,953
--	------------------	-----------

School Textbook Fund

	<u>\$3,367,627</u>	\$3,367,627
--	--------------------	-------------

SPECIAL REVENUE and TRUST FUNDS
REVENUES and EXPENDITURES
FISCAL YEAR 2009 - 2010, Continued

REVENUES

Stormwater Management Fund

Stormwater Management Fee	\$8,930,940	
Other Revenue Sources	410,060	
Retained Earnings	<u>550,000</u>	\$9,891,000

Solid Waste Revolving Fund

Solid Waste User Fee	\$12,557,157	
Other Solid Waste Service Fees	356,500	
Revenue from Other Sources	312,543	
General Fund Support	<u>113,000</u>	\$13,339,200

Wastewater Fund

Sewer User Charges	\$11,139,420	
Surcharge	6,150,600	
Consent Order Reserve	593,499	
Interest Earnings	38,706	
Retained Earnings	120,375	
Lateral Installations	<u>12,000</u>	\$18,054,600

Law Library Fund

Court Fees	\$120,000	
Copier Fees	412	
Retained Earnings	<u>22,388</u>	\$142,800

Street Maintenance Fund	<u>\$13,662,209</u>	\$13,662,209
--------------------------------	---------------------	--------------

EXPENDITURES

Stormwater Management Fund

Administration	\$7,803,821	
To Debt Service	1,854,519	
To General Fund	<u>232,660</u>	\$9,891,000

Solid Waste Revolving Fund

Administration	\$11,961,634	
To Debt Service	1,127,566	
To the General Fund	<u>250,000</u>	\$13,339,200

Wastewater Fund

Administration	\$7,252,208	
Consent Order Administration	6,744,099	
To Debt Service	3,908,293	
To General Fund	<u>150,000</u>	\$18,054,600

Law Library Fund	<u>\$142,800</u>	
-------------------------	------------------	--

Street Maintenance Fund	<u>\$13,662,209</u>	\$13,662,209
--------------------------------	---------------------	--------------

SPECIAL REVENUE and TRUST FUNDS
REVENUES and EXPENDITURES
FISCAL YEAR 2009 - 2010, Continued

REVENUES

Debt Service Fund

General Fund Support	\$35,921,352	
Airport Improvement Debt	1,119,170	
Special Funds Debt	6,923,278	
School Fund Support	<u>14,992,158</u>	
		\$58,955,958

Economic Development Fund \$202,200

\$202,200

Economic/Industrial Development Fund \$22,875,000 \$22,875,000

Industrial Development Authority Fund \$1,635,000 \$1,635,000

Applied Research Center Fund

Revenue from Leases	\$1,907,612	
Other Revenue Sources	<u>48,388</u>	\$1,956,000

Parking Facilities Fund

Revenue from Leases	\$448,858	
Return on Investment	<u>30,342</u>	\$479,200

EXPENDITURES

Debt Service Fund

General Fund Debt	\$32,558,692	
School Fund Debt	14,992,158	
Other Debt	9,955,938	
Airport Improvement Debt	1,119,170	
Bank and Fiscal Charges	<u>330,000</u>	
		\$58,955,958

Economic Development Fund

Administration	\$187,200	
Property Appraisals	<u>15,000</u>	\$202,200

Economic/Industrial Development Fund \$22,875,000 \$22,875,000

Industrial Development Authority Fund \$1,635,000 \$1,635,000

Applied Research Center Fund

Administration	\$ 941,188	
To the General Fund	<u>1,014,812</u>	\$1,956,000

Parking Facilities Fund

Operations	<u>\$479,200</u>	
		\$479,200

TAX RATES and FEE SCHEDULES

Adopted increases or decreases in Taxes, Rates, or Fees are shown in **BOLD** in the FY 2008 column. Unless otherwise noted, rates are effective July 1, 2008.

The following rates and fees are generated as revenue for the General Fund.

	<u>FY 2009</u>	<u>FY 2010</u>
REAL ESTATE (Per \$100 of assessed value)		
General	\$1.10	\$1.10
Public Service Corporations	\$1.10	\$1.10
PERSONAL PROPERTY (Per \$100 of assessed value)		
General	\$4.25	\$4.25
Machinery and Tools	\$3.75	\$3.75
Mobile Homes	\$1.10	\$1.10
Public Service Corporations (Personal Property)	\$4.25	\$4.25
Public Service Corporations (Machinery and Tools)	\$1.10	\$1.10
Boats	\$1.00	\$1.00
Trawlers	\$0.90	\$0.90
MOTOR VEHICLE LICENSE TAX		
Gross weight of 4,000 pounds or under	\$26.00	\$26.00
Gross weight over 4,000 pounds	\$31.00	\$31.00
RIGHT-OF-WAY-USE FEE	\$0.72/month/line	\$0.89/month/line
(This rate is set by the State Department of Transportation, under State Code §56-468.1)		
LODGING TAX	7.5%	7.5%
TOBACCO TAX	\$0.0325 per cigarette (\$0.65 per 20/pack)	\$0.0325 per cigarette (\$0.65 per 20/pack)
MEAL TAX	6.5%	6.5%
AMUSEMENT TAX	7.5%	7.5%

TAX RATES and FEE SCHEDULES, Continued

	<u>FY 2009</u>	<u>FY 2010</u>
PUBLIC UTILITY TAXES		
<i>Residential - Electric (per meter/per month)</i>		
Base Rate	\$1.54	\$1.54
Rate on each Kilowatt-Hour (kWh)	\$0.016398/kWh	\$0.016398/kWh
Total Monthly Tax NOT to Exceed	\$3.08	\$3.08
<i>Commercial - Electric (per meter/per month)</i>		
Base Rate	\$2.29	\$2.29
Plus Rate on first 2,721 Kilowatt-Hours	\$0.013859/kWh	\$0.013859/kWh
Plus Rate on all remaining Kilowatt-Hours	\$0.003265/kWh	\$0.003265/kWh
Total Monthly Tax NOT to Exceed	\$80.00	\$80.00
<i>Industrial - Electric (per meter/per month) and</i>		
<i>All Other Non-Residential - Electric (per meter/per month)</i>		
Base Rate	\$2.29	\$2.29
Plus Rate on first 2,440 Kilowatt-Hours	\$0.015455/kWh	\$0.015455/kWh
Plus Rate on all remaining Kilowatt-Hours	\$0.003482/kWh	\$0.003482/kWh
Total Monthly Tax NOT to Exceed	\$80.00	\$80.00
 <i>Residential - Gas (per meter/per month)</i>		
Base Rate	\$1.51	\$1.51
<i>Commercial - Gas (per meter/per month)</i>		
Base Rate	\$1.29	\$1.29
Plus Rate on first 128.91Hundred Cubic Feet (CCF)	\$0.067602/CCF	\$0.067602/CCF
Plus Rate on all remaining Hundred Cubic Feet	\$0.032576/CCF	\$0.032576/CCF
Total Monthly Tax NOT to Exceed	\$55.00	\$55.00
<i>Industrial - Gas (per meter/per month) and</i>		
<i>All Other Non-Residential - Gas (per meter/per month)</i>		
Base Rate	\$1.29	\$1.29
Plus Rate on first 128.91CCF	\$0.067602/CCF	\$0.067602/CCF
Plus Rate on all remaining Hundred Cubic Feet	\$0.032576/CCF	\$0.032576/CCF
Total Monthly Tax NOT to Exceed	\$55.00	\$55.00

TAX RATES and FEE SCHEDULES, Continued

	<u>FY 2009</u>	<u>FY 2010</u>
TELECOMMUNICATIONS TAX		
Beginning in January 1, 2007, under State Legislation, rates/fees charged for the individual elements of telecommunications services became uniformed state-wide.		
CELLULAR PHONE TAX	5% of total monthly bill	5% of total monthly bill
ENHANCED E-911 RATE	\$0.75/month/line	\$0.75/month/line
CABLE TAX	57% of total monthly bill	5% of total monthly bill
TELEPHONE UTILITY TAX		
Residential	5% of total monthly bill	5% of total monthly bill
Commercial	5% of total monthly bill	5% of total monthly bill

The following rates and fees are generated as revenue for self-supporting funds.

SOLID WASTE USER FEE	<u>Container Size</u>	<u>Per Week</u>	<u>Container Size</u>	<u>Per Week</u>
	Medium	\$4.02	Medium	\$4.30
	Standard	\$5.03	Standard	\$5.38
	Medium & Standard	\$9.05	Medium & Standard	\$9.68
	Two Standards	\$10.06	Two Standards	\$10.76
 STORMWATER MANAGEMENT FEE		 \$5.10/ERU		 \$5.45/ERU
 SEWER USER FEE				
Rate/100 cubic feet		\$1.63		\$1.63
SEWER USER FEE - SURCHARGE/CONSENT ORDER				
Rate/100 cubic feet		\$0.45		\$0.90
WATER RATES				
Per 100 cubic feet (HCF) consumed		\$3.04		\$3.20
Life Line Rate (residential only for the first 6 HCF)		\$2.78 and		\$2.78 and
		\$3.04 for all additional HCF		\$3.20 for all additional HCF
Summer Conservation Rate (per HCF)		\$0.61		\$0.64

**SUMMARY of TOTAL CITY POSITIONS
GENERAL FUND and ALL OPERATING FUNDS
Fiscal Years 2009 and 2010**

	<u>FY 2009</u>	<u>FY 2010</u>		
	<u>Adopted Budget</u>	<u>City Manager Recommended Budget</u>	<u>Net Change Positions</u>	<u>Frozen Positions¹</u>
GENERAL FUND				
City Council	7	7	0	0
City Clerk	5	5	0	0
City Manager	23	21	-2	1
Human Resources	19	18	-1	1
City Attorney	19	18	-1	0
Internal Audit	7	6	-1	0
Commissioner of the Revenue	42	42	0	1
Real Estate Assessor	23	23	0	0
City Treasurer	36	34	-2	0
Finance*	18	18	0	0
Budget & Evaluation	7	7	0	0
Purchasing	25	23	-2	1
Information Technology	64	63	-1	0
Registrar	5	5	0	0
Judiciary	42	42	0	2
Commonwealth Attorney	51	50	-1	0
Police	595	593	-2	12
Emergency Management	4	0	-4	0
Fire	371	371	0	1
Sheriff	218	222	+4	0
Adult Corrections	73	69	-4	5

Notes:

-Departmental counts are shown in individual position allotments. FTE (full time equivalents) counts are not used.

¹Frozen Positions represent allotments that are retained by the department, with no funding for the fiscal year. Frozen positions are not reduced from a department's total position complement.

*Includes partial funding and allotments for two positions.

**SUMMARY of TOTAL CITY POSITIONS
GENERAL FUND and ALL OPERATING FUNDS
Fiscal Years 2009 and 2010, Continued**

	<u>FY 2009</u>	<u>FY 2010</u>		
	<u>Adopted Budget</u>	<u>City Manager Recommended Budget</u>	<u>Net Changed Positions</u>	<u>Frozen Positions¹</u>
GENERAL FUND, CONTINUED				
Juvenile Services	152	143	-9	2
Codes Compliance	41	40	-1	0
Engineering	98	93	-5	0
Public Works	169	170	+1	10
Human Services	403	396	-7	0
Parks and Recreation	121	117	-4	4
Public Libraries	67	61	-6	1
Development	20	20	0	3
Planning	14	14	0	0
Subtotal - GENERAL FUND	<u>2,739</u>	<u>2,691</u>	<u>-48</u>	<u>46</u>
OTHER OPERATING FUNDS				
PARKS AND RECREATION REVOLVING FUNDS	97	97	0	0
STORMWATER MANAGEMENT FUND	84	79	-5	0
SOLID WASTE REVOLVING FUND	68	66	-2	0
WASTEWATER FUND	77	87	+10	0
PUBLIC UTILITIES FUND	381	370	-11	0
VEHICLE & EQUIPMENT SERVICES FUND	40	40	0	0
ALL OTHER FUNDS*	25	25	0	0
Subtotal - OTHER FUNDS	<u>772</u>	<u>764</u>	<u>-8</u>	<u>0</u>
TOTAL CITY POSITIONS	<u>3,511</u>	<u>3,455</u>	<u>-56</u>	<u>46</u>