

**THE BUDGET ADVISORY BOARD WILL CHANGE MEETING
LOCATION AS OF NOVEMBER 17TH TO THE 8TH FLOOR**

**AGENDA
BUDGET ADVISORY BOARD
Thursday, October 20, 2005 6:30 PM
7TH FLOOR CONFERENCE ROOM
100 North Andrews Avenue
Fort Lauderdale, FL 33301**

1. Roll Call
2. Approval of September 15, 2005 Minutes
3. Discussion of General Employees Pension System (GERS)
4. Review of August 2005 Monthly Financial Report
5. Action Items
 - a. Union Agreements & DROP
 - b. Election Costs - Ivotronic and Temporary Employee
6. Outstanding Action Items
 - a. Other Cities Unfunded Pension Liabilities
7. Questions/Concerns

UPDATE ITEMS

- A. Approved Minutes – July 21, 2005

NOTE: If any person decides to appeal any decision made with respect to any matter considered at this public meeting of hearing, he/she will need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. If you desire auxiliary services to assist in viewing or hearing the meetings, or reading the agenda and minutes for the meetings, please contact the City Clerk's Office at (954) 828-5002 and arrangements will be made to provide these services for you.

City of Fort Lauderdale
Budget Advisory Board
Date: September 15, 2005

<u>Attendance:</u>	<u>Absent/ Present</u>	<u>Cumulative from 10/11/04</u>		<u>Mandatory Meetings Missed</u>
		(P)	(A)	
Curtiss Berry	P	11	0	0
Mark Dozier	A	1	10	9
Elizabeth Hernandez	A	5	6	5
Garry Johnson	P	10	1	1
Michael McFarland	P	8	3	2
Delores McKinley	P	8	3	2
William Nielsen, Chairperson	P	11	0	0
Ken Strand	P	1	0	1
Joseph Welsch	P	3	0	0
Don Winsett	A	5	6	5

Ex-officio Members

George Gretsas, City Manager-Absent
Bernard Wray, Finance Director-Absent
Deputy Director, OMB-Position Vacant

Others

Allyson C. Love, Director, OMB
Joanne Rizi, Controller
Pat Rupprecht, Assistant Budget Director
Shonda Singleton-Taylor, Financial Management Analyst

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Chairperson Nielsen called the meeting to order at 6:32 p.m. A roll call confirmed that a quorum was not present, so approval of the minutes was deferred and the Chair moved on to the topic of the FY2006 Budget. Ms. Love stated that the budget was tentatively approved as presented except for the addition of a Historical Research Planner.

Mr. Johnson and Mr. McFarland arrived at 6:35 p.m.

Mr. Welsch said he felt the budget was well received by the Commissioners. Mr. Strand replied he didn't think it was well received by the homeowners. As a homeowner, the increase last year was gigantic and the decrease this year was not enough. Chairperson Nielsen responded that we needed to build up our reserves, especially in light of what happened in New Orleans, and he didn't see how the millage rate could be cut any further.

Mr. Strand said his position, which also was the position of Commissioner Trantalis at one time, was that you didn't need to put as much into the reserves in one year. Ms. Love stated that we need to meet the national standards of 7%, which if not achieved/maintained, the City's bond rate could be affected. The FY06 budget provides for the national standard to be met. Mr. Strand stated that to the many homeowners he talked to, the cut in the millage rate wasn't very much compared to the increase of this past year.

Mr. Welsch said there is a mix as some of his homeowners felt that the millage rate should stay the same to bring back a lot of the services that we lost. Mr. Strand said that most of the homeowners he talked to think the taxes are too high. Mr. Welsch replied that we have to get after Broward County and the School Board since their taxes represent about 70% of our bill. Mr. Strand agreed that we have to get after every taxing body but we're dealing here with the City. Mr. Johnson asked if he wanted to cut taxes, where would he cut the budget. Mr. Strand said he didn't feel we needed to get into that discussion right now, that he was just making a general statement.

Mr. Berry arrived at 6:40 p.m.

Mr. Johnson suggested they move to decisions instead of just talking conceptually. If you want to cut taxes you have to look at the line items and see if there are any services or surplus that we think we can do away with and that our residents would feel are not necessary.

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Chairperson Nielsen pointed out that with the move to privatize garbage collection to save money, the amount of complaints are way up. Mr. Strand said his feeling is when the reserves get so high, there tends to be the sense that we've got a lot of money now so we don't have to keep tight rein on the budget. There's a tendency to spend too much, there's a tendency for the unions to feel they can ask for a lot because you've got all those millions sitting in reserves. He said that the Commission gets to the point where they feel things are very good now and they spend. Chairperson Nielsen responded that hopefully the memory isn't that short, that it's pretty obvious what happened a couple of years ago. Mr. Strand said that was because the Commission didn't listen to the BAB on many occasions who were telling them they needed to keep the reserves up there where they should be. Chairperson Nielsen said he didn't think we would go there again, that we suffered a bond rating decrease and it was a learning experience for the City.

Mr. McFarland brought up the unfunded actuarial accrued liability since the trend, in the past 5 years, has gone from being fully funded to 30% unfunded, according to the actuary report. He is concerned about this trend and that there is no plan to stop it. If we had used the \$17 million reserve to fund our pension liability we would be back to where we were in 2002. Chairperson Nielsen said part of that is due to the 5-year smoothing. Ms. Rizzi replied that the City puts in 100% of what the actuary tells us. The losses are a combination of stock market losses and future benefits. Mr. McFarland said again that he was concerned that there was no plan to stop the bad trend and that at some point it's going to come back to us, or you just hope the market turns around. Ms. Rizzi stated that the amount the actuary tells us to fund each year takes these losses into consideration so we are amortizing these losses. Mr. McFarland said he was concerned that it was getting down to the danger level and he hears that we've got this extra reserve, we're cutting the millage rate, things are great, and then he looks at that and it's a concern. Mr. Johnson asked how we compare to other cities. Ms. Rizzi said she would get back to him on that. Ms. Love reminded the Board that we would be bringing the pension administrators to a future meeting. The Board asked to have the Police & Fire pension administrator come to the October meeting and the General Pension plan administrator come to the November meeting.

Mr. Strand said that his philosophy was different than what he was hearing here. He's hearing raise taxes to pay for this but he feels you should cut or hold the line on expenses and not be so generous in the future as they have been in the past. That's the reason they got into the position they're in. They get a lot of money and they feel generous. He thinks it's good to run scared and not be so generous. Chairperson Nielsen responded that he didn't feel the pension contribution would be increased so he feels the line will be held here. Mr. Welsch asked what the status was of union negotiations regarding the DROP program. Ms. Love said there were 2 union agreements that are going on the agenda so we'll have to get back to you on that. Ms. Rizzi said the Teamster's, which is the largest union, already lost DROP.

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Since a quorum was now present, the Chair asked for comments on the July minutes. The minutes were approved unanimously.

The Chair then asked for comments on the monthly financial reports. Mr. Welsch asked how the hiring was progressing and Ms. Love stated that we were at 20% three months ago and are down to about 7½% in July so we are progressing. Mr. Welsch asked if we provide the Commission with an analysis of the financial reports. Ms. Love said we give highlights at the start of each report and answer any questions or concerns at the Commission meetings, as well as doing the monthly budget trend analyses. She offered to send Mr. Welsch a copy of these trend analyses and he requested to receive the Police Department's. Mr. Johnson asked how an outside person would know that the concerns are being addressed. Ms. Love said she would look into ways to improve the monthly financial report to address solutions.

The Chair moved to the Action Items. Ms. Love noted that the actuary report and access to the police staffing study had already been distributed. She responded to the vehicle rental revenues question and distributed a handout on the election costs. Mr. Johnson asked about the \$76,500 in overtime costs to pickup/deliver Ivotronic and Mr. Berry asked about the \$15,600 for a temporary employee. Ms. Love said she would find out about those two items and get back to the Board.

Mr. Johnson asked Ms. Love since we were starting a new year, if there was a project or focus the Board could work on so they could have an impact. Ms. Love said she would think about it and get back to him.

Mr. Welsch asked the Chair if he would be sending any comments to the Commission before the next budget hearing. The Chair stated that he hadn't really had any comments to send in. Mr. Berry said to tell them we are concerned about overtime. Mr. Welsch felt overtime would be coming down once they staff up. Mr. Welsch asked if there was enough in the budget to cover overtime if it stayed where it is and vacancies were not filled. Ms. Love stated they provided the departments with what they felt they needed for overtime based on being fully staffed. If they are not, there will be salary savings to cover any overages. Mr. Strand felt that there

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was concern about being sure there was enough money in the budget. But a homeowner has a certain amount of money and they can't always increase the money they get because they want something. So sometimes you got to do with what you got and not be so easy to increase taxes. Mr. Johnson said he didn't feel anybody said that. They just want to be sure overtime is not under budgeted or that this is not a real budget.

The Chair summarized the Board's thoughts for the letter to the Commission, to keep the overtime in-check in the upcoming budget and to maintain a conservative spending policy.

Mr. Berry made a motion to have the BAB give the City Manager a vote of confidence for the great job he is doing. Mr. Welsch seconded the motion for discussion and asked to have Ms. Love's name added to it as well. Mr. Berry accepted the amendment. The motion passed unanimously.

The meeting adjourned at 7:40 p.m.

New Action Items

- Finance Department to benchmark how we compare to other cities regarding unfunded pension liabilities.
- Provide status of the 2 upcoming union agreements as they relate to DROP.
- Provide Mr. Welsch a copy of the Police Department's monthly trend analysis.
- Provide detail of election costs relating to pickup/delivery of Ivotronic and the temporary employee.

Prepared By: Pat Rupprecht, Assistant Budget Director– Office of Management and Budget

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MONTHLY FINANCIAL REPORT FOR AUGUST 2005

Prepared by the Finance Department and the Office of Management and Budget

The following report provides an update on the City of Fort Lauderdale's financial condition. The data and figures presented below reflect information as of the month ending August 31, 2005. More detailed revenue and expenditure schedules are attached for review, which include amounts accrued from FY2004.

General Fund Revenues

- Overall, 89.4% of budgeted annual revenue has been received.
- 100.75% of Property Taxes have been collected verses 99.94% collected during the same time period last year. Based on the Value Adjustment Board Analysis using the Final 2004 Tax Roll received from the Broward County Property Appraiser, we are projected to receive an additional \$900,000 over the current year budget. This is primarily due to less than anticipated revenue adjustments for discounts, errors and omissions.

General Fund Expenditures

- Building, Business Enterprises, Fire and, Police Departments' overtime is considerably higher due to vacancies and the necessity to have continuity of services. However, the departments have indicated salary savings are available to cover the overtime expenses in excess of the budget.

Department Actual/Budgeted

The table below provides a summary of where each City Department is in relationship to its budget. This report represents completion of 91.7 percent of the fiscal year.

Department	Revised Budget	Actual	Balance	% Spent
City Attorney	\$ 2,900,282	2,241,680	658,602	77.3%
City Clerk	1,296,578	823,009	473,569	63.5%
City Commission	321,736	277,620	44,116	86.3%
City Manager	1,619,902	1,112,233	507,669	68.7%
Building Department	9,792,876	7,467,280	2,325,596	76.3%
Business Enterprises	5,359,210	4,241,029	1,118,181	79.1%
Economic Development	890,988	406,832	484,156	45.7%
Finance	3,691,140	2,947,439	743,701	79.9%
Fire-Rescue	50,009,189	43,532,456	6,476,733	87.0%
Human Resources Department	2,599,707	2,225,998	373,709	85.6%
Information Systems	4,623,011	3,771,556	851,455	81.6%
Office of Management and Budget	1,221,534	657,721	563,813	53.8%
Office of Professional Standards	482,288	337,262	145,026	69.9%
Parks and Recreation	26,004,234	20,532,535	5,471,699	79.0%
Planning and Zoning	3,246,442	2,644,331	602,111	81.5%
Police	77,270,345	64,820,139	12,450,206	83.9%
Procurement	994,591	748,973	245,618	75.3%
Public Information	1,342,868	1,100,585	242,283	82.0%
Public Works	16,146,754	12,657,640	3,489,114	78.4%
Total for Operating Departments	\$ 209,813,675	172,546,318	37,267,357	82.2%

Overtime

Overtime for the six largest departments within the General Fund is outlined in the table below. Please note that the detail information by department on pages 4-10 include the accrued expenditure amounts.

<i>Department</i>	<i>Rev. Budget</i>	<i>Actual*</i>	<i>% Spent</i>
Building Department	\$ 65,463	225,903	345.1%
Business Enterprises	29,450	29,055	98.7%
Fire-Rescue	925,323	1,498,709	162.0%
Parks & Recreation	264,914	239,835	90.5%
Police	2,614,858	2,925,235	111.9%
Public Works	<u>62,730</u>	<u>50,640</u>	<u>80.7%</u>
Total of Largest Depts.	<u>\$ 3,962,738</u>	<u>4,969,377</u>	<u>125.4%</u>

* Less amount accrued back to FY2004 related to hurricane work.

Other Initiatives/Updates

The Budget Advisory Board did not meet in August 2005.

If you have any questions, please contact Allyson C. Love, Director, Office of Management and Budget (954) 828-5853.

City of Fort Lauderdale, Florida
General Fund Revenue and Expenditures
As of August 31, 2005 **(2)**

Char		<u>Original Budget</u>	<u>Revised Budget (1)</u>	<u>Current Year To Date</u>	<u>Percent of Revised</u>	<u>CY/PY Variance</u>	<u>Prior Year To Date</u>	<u>Percent of PY Actual</u>
	Revenues							
01	Property Taxes	\$ 110,849,128	110,849,128	111,675,688	100.75%	22,139,132	89,536,556	99.94%
1A	Franchise Fees	13,800,400	13,800,400	10,579,215	76.66%	573,627	10,005,588	74.48%
1B	Utility Taxes	34,049,176	34,049,176	26,406,919	77.56%	(570,794)	26,977,713	80.24%
02	Licenses/Permits	10,955,700	10,955,700	9,947,898	90.80%	92,523	9,855,375	92.32%
03	Intergovernmental	16,843,545	16,843,545	14,826,752	88.03%	932,936	13,893,816	81.92%
04	Charges for Services	16,746,928	16,746,928	15,350,891	91.66%	(305,723)	15,656,614	89.18%
05	Fines and Forfeitures	2,371,000	2,371,000	1,990,984	83.97%	(1,796,105)	3,787,089	92.52%
	Miscellaneous Revenues							
6A	Interest Earnings	368,500	368,500	427,605	116.04%	223,021	204,584	61.14%
6B	Rents and Concessions	2,388,933	2,388,933	2,454,391	102.74%	373,112	2,081,279	90.74%
6C	Special Assessments	12,996,833	13,308,880	13,590,636	102.12%	4,751,941	8,838,695	94.62%
6M	Interfund Service Charges	16,692,439	16,692,439	13,291,604	79.63%	(343,620)	13,635,224	87.56%
06	Other Miscellaneous	1,498,727	1,501,006	1,957,055	130.38%	447,038	1,510,017	87.69%
08	Transfers In	990,062	1,050,062	824,679	78.54%	(45,613)	870,292	60.94%
09	Balances and Reserves	4,509,477	8,880,224	-	-	-	-	-
	Total	\$ 245,060,848	249,805,921	223,324,317	89.40%	26,471,475	196,852,842	90.87%
	Expenditures							
10	Salaries and Wages	\$ 112,106,725	110,864,256	87,322,899	78.77%	8,603,589	95,926,488	91.37%
10A	Overtime	3,991,924	5,789,924	6,118,561	105.68%	(3,285,598)	2,832,963	84.21%
	Fringe Benefits							
20A	Pension	25,625,331	25,625,331	25,756,768	100.51%	(4,994,676)	20,762,092	101.00%
20B	Social Security/Medicare	8,223,484	8,223,484	6,833,176	83.09%	307,993	7,141,169	91.35%
20C	Insurance (Health/Worker's Comp)	20,931,291	21,517,208	17,279,268	80.30%	(601,283)	16,677,985	92.89%
20	Other	144,587	145,737	186,684	128.10%	23,795	210,479	96.94%
30	Services and Materials	24,667,155	26,493,734	19,131,389	72.21%	(1,742,088)	17,389,301	89.71%
40	Other Operating Expenses	19,895,137	20,322,099	16,285,204	80.14%	(1,718,630)	14,566,574	88.14%
50	Non-Operating Expenses	19,956	25,496	22,849	89.62%	54,678	77,527	62.65%
60	Capital Outlay	2,829,003	3,658,231	1,104,953	30.20%	(564,863)	540,090	58.44%
70	Debt Service	676,591	676,591	371,645	54.93%	(114,254)	257,391	50.00%
90	Transfers Out	19,925,361	20,444,143	18,907,296	92.48%	(4,592,089)	14,315,207	96.84%
90A	Balances and Reserves	6,024,303	6,019,687	-	-	-	-	-
	Total	\$ 245,060,848	249,805,921	199,320,692	79.79%	(8,623,426)	190,697,266	92.06%
	Revenues Over (Under) Expenses	\$ -	-	24,003,625		17,848,049	6,155,576	

Monthly adjustment of Budget to Actual percentage based on one-time expenses incurred in the beginning of the fiscal year.

\$ 4,142,437 78.13%

(1) Includes Fiscal Year 2003-2004 Encumbrances of \$1,790,747

(2) Data as of September 6, 2005

CITY OF FORT LAUDERDALE, FLORIDA
General Fund Expenditures By Department
As of August 31, 2005 (2)

	Original Budget	Revised Budget (1)	Current Year To Date	Percent of Revised	CY/PY Variance	Prior Year To Date
City Commission						
Salaries and Wages	\$ 171,800	175,400	161,633	92.15%	(2,350)	159,283
Fringe Benefits						
Pension	-	-	-	0.00%	-	-
Social Security/Medicare	12,580	12,580	11,855	94.24%	(157)	11,698
Insurance	22,220	22,220	13,456	60.56%	10,154	23,610
Other Benefits	-	-	-	-	-	-
Subtotal Fringe Benefits	<u>34,800</u>	<u>34,800</u>	<u>25,311</u>	<u>72.73%</u>	<u>9,997</u>	<u>35,308</u>
Services and Materials	23,776	28,579	22,130	77.43%	(2,034)	20,096
Other Operating Expenses	76,582	82,957	68,546	82.63%	(17,028)	51,518
Total City Commission	<u>\$ 306,958</u>	<u>321,736</u>	<u>277,620</u>	<u>86.29%</u>	<u>(11,415)</u>	<u>266,205</u>
City Manager						
Salaries and Wages	\$ 1,166,487	1,082,404	755,502	69.80%	40,371	795,873
Overtime	1,300	1,300	-	-	41	41
Subtotal Salaries	<u>1,167,787</u>	<u>1,083,704</u>	<u>755,502</u>	<u>69.71%</u>	<u>40,412</u>	<u>795,914</u>
Fringe Benefits						
Pension	124,814	104,158	96,399	92.55%	19,136	115,535
Social Security/Medicare	60,409	53,977	52,235	96.77%	(8,234)	44,001
Insurance	138,977	125,830	66,853	53.13%	37,462	104,315
Other Benefits*	150	150	500	333.33%	1,027	1,527
Subtotal Fringe Benefits	<u>324,350</u>	<u>284,115</u>	<u>215,987</u>	<u>76.02%</u>	<u>49,391</u>	<u>265,378</u>
Services and Materials	194,144	186,701	91,177	48.84%	33,273	124,450
Other Operating Expenses	45,655	51,382	40,558	78.93%	7,914	48,472
Capital Outlay	14,000	14,000	9,009	64.35%	(7,902)	1,107
Total City Manager	<u>\$ 1,745,936</u>	<u>1,619,902</u>	<u>1,112,233</u>	<u>68.66%</u>	<u>123,088</u>	<u>1,235,321</u>
City Attorney						
Salaries and Wages	\$ 1,873,562	1,877,078	1,547,408	82.44%	(62,974)	1,484,434
Overtime	600	600	1,231	205.17%	(1,231)	-
Subtotal Salaries	<u>1,874,162</u>	<u>1,877,678</u>	<u>1,548,639</u>	<u>82.48%</u>	<u>(64,205)</u>	<u>1,484,434</u>
Fringe Benefits						
Pension	348,976	348,976	257,627	73.82%	(38,340)	219,287
Social Security/Medicare	118,838	118,838	97,372	81.94%	(3,837)	93,535
Insurance	198,783	199,586	145,649	72.98%	51,516	197,165
Other Benefits*	-	-	8,000	NB	(500)	7,500
Subtotal Fringe Benefits	<u>666,597</u>	<u>667,400</u>	<u>508,648</u>	<u>76.21%</u>	<u>8,839</u>	<u>517,487</u>
Services and Materials	206,985	242,330	90,614	37.39%	(5,281)	85,333
Other Operating Expenses	63,962	77,704	63,556	81.79%	(16,488)	47,068
Capital Outlay	10,700	35,170	30,223	85.93%	(26,658)	3,565
Total City Attorney	<u>\$ 2,822,406</u>	<u>2,900,282</u>	<u>2,241,680</u>	<u>77.29%</u>	<u>(103,793)</u>	<u>2,137,887</u>

CITY OF FORT LAUDERDALE, FLORIDA
General Fund Expenditures By Department
As of August 31, 2005 (2)

	Original Budget	Revised Budget (1)	Current Year To Date	Percent of Revised	CY/PY Variance	Prior Year To Date
City Clerk						
Salaries and Wages	\$ 610,208	605,158	507,012	83.78%	14,178	521,190
Overtime	4,027	4,027	6,186	153.61%	(2,708)	3,478
Subtotal Salaries	<u>614,235</u>	<u>609,185</u>	<u>513,198</u>	<u>84.24%</u>	<u>11,470</u>	<u>524,668</u>
Fringe Benefits						
Pension	129,368	129,368	116,695	90.20%	(13,447)	103,248
Social Security/Medicare	45,872	45,872	37,713	82.21%	747	38,460
Insurance	88,267	88,482	63,477	71.74%	13,080	76,557
Other Benefits*	3,544	4,694	2,500	53.26%	1,000	3,500
Subtotal Fringe Benefits	<u>267,051</u>	<u>268,416</u>	<u>220,385</u>	<u>82.11%</u>	<u>1,380</u>	<u>221,765</u>
Services and Materials	268,453	309,786	61,069	19.71%	(2,985)	58,084
Other Operating Expenses	25,241	32,113	23,380	72.81%	(136)	23,244
Capital Outlay	105,000	77,078	4,977	6.46%	(4,977)	-
Total City Clerk	<u>\$ 1,279,980</u>	<u>1,296,578</u>	<u>823,009</u>	<u>63.48%</u>	<u>4,752</u>	<u>827,761</u>
Building Department						
Salaries and Wages	\$ 6,534,212	6,023,247	4,420,235	73.39%	424,708	4,844,943
Overtime	65,463	65,463	233,305	356.39%	(151,040)	82,265
Subtotal Salaries	<u>6,599,675</u>	<u>6,088,710</u>	<u>4,653,540</u>	<u>76.43%</u>	<u>273,668</u>	<u>4,927,208</u>
Fringe Benefits						
Pension	1,191,662	1,191,662	1,176,197	98.70%	(294,625)	881,572
Social Security/Medicare	453,026	453,026	342,565	75.62%	14,713	357,278
Insurance	783,663	819,083	535,167	65.34%	34,212	569,379
Other Benefits*	3,549	3,549	3,035	85.52%	975	4,010
Subtotal Fringe Benefits	<u>2,431,900</u>	<u>2,467,320</u>	<u>2,056,964</u>	<u>83.37%</u>	<u>(244,725)</u>	<u>1,812,239</u>
Services and Materials	555,801	659,531	415,106	62.94%	(7,765)	407,341
Other Operating Expenses	412,060	484,853	314,817	64.93%	(58,632)	256,185
Capital Outlay	85,000	92,462	26,853	29.04%	(26,853)	-
Total Building Department	<u>\$ 10,084,436</u>	<u>9,792,876</u>	<u>7,467,280</u>	<u>76.25%</u>	<u>(64,307)</u>	<u>7,402,973</u>
Business Enterprises						
Salaries and Wages	\$ 2,300,623	1,679,840	1,358,827	80.89%	533,081	1,891,908
Overtime	32,980	29,450	29,928	101.62%	10,544	40,472
Subtotal Salaries	<u>2,333,603</u>	<u>1,709,290</u>	<u>1,388,755</u>	<u>81.25%</u>	<u>543,625</u>	<u>1,932,380</u>
Fringe Benefits						
Pension	253,039	272,769	269,381	98.76%	14,435	283,816
Social Security/Medicare	148,296	118,102	103,488	87.63%	38,542	142,030
Insurance	212,830	212,033	168,258	79.35%	195,295	363,553
Other Benefits*	14,433	14,333	11,606	80.97%	2,849	14,455
Subtotal Fringe Benefits	<u>628,598</u>	<u>617,237</u>	<u>552,733</u>	<u>89.55%</u>	<u>251,121</u>	<u>803,854</u>
Services and Materials	2,007,855	2,672,657	2,034,903	76.14%	(30,110)	2,004,793
Other Operating Expenses	333,825	344,711	251,098	72.84%	130,672	381,770
Capital Outlay	-	15,315	13,540	88.41%	(13,540)	-
Total Business Enterprises	<u>\$ 5,303,881</u>	<u>5,359,210</u>	<u>4,241,029</u>	<u>79.14%</u>	<u>881,768</u>	<u>5,122,797</u>

CITY OF FORT LAUDERDALE, FLORIDA
General Fund Expenditures By Department
As of August 31, 2005 (2)

	Original Budget	Revised Budget (1)	Current Year To Date	Percent of Revised	CY/PY Variance	Prior Year To Date
Economic Development						
Salaries and Wages	\$ 355,585	355,585	135,037	37.98%	190,561	325,598
Overtime	-	-	-	-	-	-
Subtotal Salaries	<u>355,585</u>	<u>355,585</u>	<u>135,037</u>	<u>37.98%</u>	<u>190,561</u>	<u>325,598</u>
Fringe Benefits						
Pension	25,950	25,950	25,841	99.58%	34,625	60,466
Social Security/Medicare	17,210	17,210	9,810	57.00%	12,366	22,176
Insurance	115,281	115,446	83,360	72.21%	47,266	130,626
Other Benefits*	-	-	-	-	649	649
Subtotal Fringe Benefits	<u>158,441</u>	<u>158,606</u>	<u>119,011</u>	<u>75.04%</u>	<u>94,906</u>	<u>213,917</u>
Services and Materials	381,365	171,525	74,384	43.37%	169,352	243,736
Other Operating Expenses	199,481	201,772	78,400	38.86%	15,180	93,580
Non-Operating Expenses	3,900	-	-	-	61,781	61,781
Capital Outlay	1,200	3,500	-	-	2,362	2,362
Total Economic Development	<u>\$ 1,099,972</u>	<u>890,988</u>	<u>406,832</u>	<u>45.66%</u>	<u>534,142</u>	<u>940,974</u>
Finance						
Salaries and Wages	\$ 2,065,810	2,059,710	1,659,621	80.58%	124,942	1,784,563
Overtime	6,875	6,875	6,597	95.96%	(6,370)	227
Subtotal Salaries	<u>2,072,685</u>	<u>2,066,585</u>	<u>1,666,218</u>	<u>80.63%</u>	<u>118,572</u>	<u>1,784,790</u>
Fringe Benefits						
Pension	416,479	416,479	414,724	99.58%	(57,262)	357,462
Social Security/Medicare	146,361	146,361	118,979	81.29%	6,173	125,152
Insurance	330,354	331,318	228,372	68.93%	87,808	316,180
Other Benefits*	-	-	4,000	NB	500	4,500
Subtotal Fringe Benefits	<u>893,194</u>	<u>894,158</u>	<u>766,075</u>	<u>85.68%</u>	<u>37,219</u>	<u>803,294</u>
Services and Materials	533,198	577,281	368,156	63.77%	(8,039)	360,117
Other Operating Expenses	119,773	146,116	143,960	98.52%	(27,149)	116,811
Non Operating Expenses	-	-	-	-	-	-
Capital Outlay	7,000	7,000	3,030	43.29%	(3,030)	-
Total Finance	<u>\$ 3,625,850</u>	<u>3,691,140</u>	<u>2,947,439</u>	<u>79.85%</u>	<u>117,573</u>	<u>3,065,012</u>
Fire Rescue						
Salaries and Wages	\$ 28,181,474	28,181,474	23,729,305	84.20%	1,072,723	24,802,028
Overtime	925,323	925,323	1,625,056	175.62%	(835,846)	789,210
Subtotal Salaries	<u>29,106,797</u>	<u>29,106,797</u>	<u>25,354,361</u>	<u>87.11%</u>	<u>236,877</u>	<u>25,591,238</u>
Fringe Benefits						
Pension	7,472,047	7,472,047	7,572,465	101.34%	(1,796,971)	5,775,494
Social Security/Medicare	2,035,797	2,035,796	1,857,965	91.26%	(4,904)	1,853,061
Insurance	3,979,836	4,175,545	3,886,536	93.08%	(1,107,821)	2,778,715
Other Benefits*	-	-	6,541	NB	590	7,131
Subtotal Fringe Benefits	<u>13,487,680</u>	<u>13,683,388</u>	<u>13,323,507</u>	<u>97.37%</u>	<u>(2,909,106)</u>	<u>10,414,401</u>
Services and Materials	1,886,444	1,937,405	1,671,545	86.28%	(198,559)	1,472,986
Other Operating Expenses	4,182,320	4,463,264	2,983,572	66.85%	(361,826)	2,621,746
Capital Outlay	507,372	529,820	55,714	10.52%	52,729	108,443
Debt Service	288,515	288,515	143,757	49.83%	-	143,757
Total Fire Rescue	<u>\$ 49,459,127</u>	<u>50,009,189</u>	<u>43,532,456</u>	<u>87.05%</u>	<u>(3,179,885)</u>	<u>40,352,571</u>

CITY OF FORT LAUDERDALE, FLORIDA
General Fund Expenditures By Department
As of August 31, 2005 (2)

	Original Budget	Revised Budget (1)	Current Year To Date	Percent of Revised	CY/PY Variance	Prior Year To Date
Non-Departmental						
Salaries and Wages	\$ 1,052,762	668,838	6,105	0.91%	(6,105)	-
Overtime	-	1,798,000	-	-	-	-
Salaries and Wages	<u>1,052,762</u>	<u>2,466,838</u>	<u>6,105</u>	<u>0.25%</u>	<u>(6,105)</u>	<u>-</u>
Fringe Benefits						
Pension	(148,600)	(148,600)	(4,837)	3.26%	3,352	(1,485)
Social Security/Medicare	-	-	-	-	-	-
Insurance	3,275,000	3,275,000	1,993,217	60.86%	555,662	2,548,879
Other Benefits*	100,000	100,000	84,486	84.49%	7,591	92,077
Subtotal Fringe Benefits	<u>3,226,400</u>	<u>3,226,400</u>	<u>2,072,866</u>	<u>64.25%</u>	<u>566,605</u>	<u>2,639,471</u>
Services and Materials	1,520,000	2,038,659	932,742	45.75%	(531,174)	401,568
Other Operating Expenses	4,772,153	4,872,203	4,706,261	96.59%	(1,553,305)	3,152,956
Non-Operating Expenses	16,056	16,056	19,754	123.03%	(4,008)	15,746
Capital Outlay	394,000	908,259	129,350	14.24%	106,665	236,015
Total Non-Departmental	<u>\$ 10,981,371</u>	<u>13,528,415</u>	<u>7,867,078</u>	<u>58.15%</u>	<u>(1,421,322)</u>	<u>6,445,756</u>
Human Resources Department						
Salaries and Wages	\$ 1,563,675	1,563,675	1,349,512	86.30%	(901)	1,348,611
Overtime	13,250	13,250	18,497	139.60%	(14,197)	4,300
Subtotal Salaries	<u>1,576,925</u>	<u>1,576,925</u>	<u>1,368,009</u>	<u>86.75%</u>	<u>(15,098)</u>	<u>1,352,911</u>
Fringe Benefits						
Pension	341,037	341,037	339,599	99.58%	(62,851)	276,748
Social Security/Medicare	115,822	115,822	100,812	87.04%	(2,764)	98,048
Insurance	195,144	195,852	151,562	77.39%	15,304	166,866
Other Benefits*	-	-	6,022	NB	1,010	7,032
Subtotal Fringe Benefits	<u>652,003</u>	<u>652,711</u>	<u>597,995</u>	<u>91.62%</u>	<u>(49,301)</u>	<u>548,694</u>
Services and Materials	180,233	256,924	194,072	75.54%	(86,191)	107,881
Other Operating Expenses	23,302	37,619	28,158	74.85%	(21,089)	7,069
Debt Service	75,528	75,528	37,764	50.00%	-	37,764
Total Human Resources	<u>\$ 2,507,991</u>	<u>2,599,707</u>	<u>2,225,998</u>	<u>85.62%</u>	<u>(171,679)</u>	<u>2,054,319</u>
Information Systems						
Salaries and Wages	\$ 2,088,985	2,088,985	1,878,876	89.94%	(105,464)	1,773,412
Overtime	2,192	2,192	1,427	65.10%	(503)	924
Subtotal Salaries	<u>2,091,177</u>	<u>2,091,177</u>	<u>1,880,303</u>	<u>89.92%</u>	<u>(105,967)</u>	<u>1,774,336</u>
Fringe Benefits						
Pension	453,415	453,415	439,466	96.92%	(106,045)	333,421
Social Security/Medicare	151,601	151,601	137,940	90.99%	(8,783)	129,157
Insurance	241,779	242,736	214,190	88.24%	(11,627)	202,563
Other Benefits*	677	677	6,600	974.89%	(2,356)	4,244
Subtotal Fringe Benefits	<u>847,472</u>	<u>848,429</u>	<u>798,196</u>	<u>94.08%</u>	<u>(128,811)</u>	<u>669,385</u>
Services and Materials	1,177,038	1,194,566	810,442	67.84%	71,901	882,343
Other Operating Expenses	26,414	60,569	57,237	94.50%	(24,399)	32,838
Capital Outlay	263,000	358,937	156,045	43.47%	(80,840)	75,205
Debt Service	69,333	69,333	69,333	100.00%	(69,333)	-
Total Information Systems	<u>\$ 4,474,434</u>	<u>4,623,011</u>	<u>3,771,556</u>	<u>81.58%</u>	<u>(337,449)</u>	<u>3,434,107</u>

CITY OF FORT LAUDERDALE, FLORIDA
General Fund Expenditures By Department
As of August 31, 2005 (2)

	Original Budget	Revised Budget (1)	Current Year To Date	Percent of Revised	CY/PY Variance	Prior Year To Date
Office of Management and Budget						
Salaries and Wages	\$ 792,987	792,987	419,738	52.93%	58,635	478,373
Overtime	-	-	26	NB	(26)	-
Subtotal Salaries	<u>792,987</u>	<u>792,987</u>	<u>419,764</u>	<u>52.93%</u>	<u>58,609</u>	<u>478,373</u>
Fringe Benefits						
Pension	114,098	114,098	113,617	99.58%	(19,062)	94,555
Social Security/Medicare	54,759	54,759	30,627	55.93%	4,301	34,928
Insurance	97,154	99,364	36,505	36.74%	16,517	53,022
Other Benefits*	6,250	6,250	2,121	33.94%	5,724	7,845
Subtotal Fringe Benefits	<u>272,261</u>	<u>274,471</u>	<u>182,870</u>	<u>66.63%</u>	<u>7,480</u>	<u>190,350</u>
Services and Materials	97,740	98,858	21,359	21.61%	(14,371)	6,988
Other Operating Expenses	28,089	35,918	23,850	66.40%	(16,290)	7,560
Capital Outlay	21,000	19,300	9,878	51.18%	(9,878)	-
Total Office of Mgt. And Bud.	<u>\$ 1,212,077</u>	<u>1,221,534</u>	<u>657,721</u>	<u>53.84%</u>	<u>25,550</u>	<u>683,271</u>
Office of Professional Standards						
Salaries and Wages	\$ 222,366	222,366	182,249	81.96%	30,446	212,695
Overtime	942	942	-	-	-	-
Subtotal Salaries	<u>223,308</u>	<u>223,308</u>	<u>182,249</u>	<u>81.61%</u>	<u>30,446</u>	<u>212,695</u>
Fringe Benefits						
Pension	52,681	52,681	52,459	99.58%	(7,691)	44,768
Social Security/Medicare	14,190	14,190	13,758	96.96%	207	13,965
Insurance	15,151	15,253	11,906	78.06%	6,603	18,509
Other Benefits*	5,535	5,535	-	-	-	-
Subtotal Fringe Benefits	<u>87,557</u>	<u>87,659</u>	<u>78,123</u>	<u>89.12%</u>	<u>(881)</u>	<u>77,242</u>
Services and Materials	133,787	159,109	69,748	43.84%	(37,637)	32,111
Other Operating Expenses	10,494	12,212	7,142	58.48%	(1,133)	6,009
Total O. P. S.	<u>\$ 455,146</u>	<u>482,288</u>	<u>337,262</u>	<u>69.93%</u>	<u>(9,205)</u>	<u>328,057</u>
Parks and Recreation						
Salaries and Wages	\$ 11,331,653	11,798,119	8,723,612	73.94%	769,054	9,492,666
Overtime	260,484	264,914	313,265	118.25%	(177,130)	136,135
Subtotal Salaries	<u>11,592,137</u>	<u>12,063,033</u>	<u>9,036,877</u>	<u>74.91%</u>	<u>591,924</u>	<u>9,628,801</u>
Fringe Benefits						
Pension	1,933,517	1,931,269	1,883,346	97.52%	(240,277)	1,643,069
Social Security/Medicare	807,207	842,893	660,398	78.35%	38,342	698,740
Insurance	2,259,544	2,328,373	1,765,782	75.84%	73,293	1,839,075
Other Benefits*	3,863	3,963	20,385	514.38%	(4,930)	15,455
Subtotal Fringe Benefits	<u>5,004,131</u>	<u>5,106,498</u>	<u>4,329,911</u>	<u>84.79%</u>	<u>(133,572)</u>	<u>4,196,339</u>
Services and Materials	6,029,439	6,567,964	5,189,492	79.01%	(812,382)	4,377,110
Other Operating Expenses	2,110,979	2,214,677	1,952,121	88.14%	(128,977)	1,823,144
Capital Outlay	84,600	52,062	24,134	46.36%	(20,073)	4,061
Total Parks and Recreation	<u>\$ 24,821,286</u>	<u>26,004,234</u>	<u>20,532,535</u>	<u>78.96%</u>	<u>(503,080)</u>	<u>20,029,455</u>

CITY OF FORT LAUDERDALE, FLORIDA
General Fund Expenditures By Department
As of August 31, 2005 (2)

	Original Budget	Revised Budget (1)	Current Year To Date	Percent of Revised	CY/PY Variance	Prior Year To Date
Planning and Zoning						
Salaries and Wages	\$ 1,792,048	1,792,048	1,563,915	87.27%	(73,016)	1,490,899
Overtime	-	-	7,663	NB	(6,764)	899
Subtotal Salaries	<u>1,792,048</u>	<u>1,792,048</u>	<u>1,571,578</u>	<u>87.70%</u>	<u>(79,780)</u>	<u>1,491,798</u>
Fringe Benefits						
Pension	373,833	373,833	377,911	101.09%	(94,154)	283,757
Social Security/Medicare	128,706	128,706	116,732	90.70%	(7,286)	109,446
Insurance	195,286	200,892	154,705	77.01%	(6,678)	148,027
Other Benefits*	40	40	2,500	6250.00%	3,537	6,037
Subtotal Fringe Benefits	<u>697,865</u>	<u>703,471</u>	<u>651,848</u>	<u>92.66%</u>	<u>(104,581)</u>	<u>547,267</u>
Services and Materials	385,140	691,842	381,573	55.15%	(100,808)	280,765
Other Operating Expenses	28,300	49,641	36,237	73.00%	(26,025)	10,212
Non-Operating Expenses	-	9,440	3,095	32.79%	(3,095)	-
Capital Outlay	-	-	-	-	-	-
Total Planning and Zoning	<u>\$ 2,903,353</u>	<u>3,246,442</u>	<u>2,644,331</u>	<u>81.45%</u>	<u>(314,289)</u>	<u>2,330,042</u>
Police						
Salaries and Wages	\$ 41,076,038	41,076,038	32,206,278	78.41%	5,425,549	37,631,827
Overtime	2,614,858	2,614,858	3,798,651	145.27%	(2,059,440)	1,739,211
Subtotal Salaries	<u>43,690,896</u>	<u>43,690,896</u>	<u>36,004,929</u>	<u>82.41%</u>	<u>3,366,109</u>	<u>39,371,038</u>
Fringe Benefits						
Pension	10,969,225	10,969,225	11,087,796	101.08%	(2,175,774)	8,912,022
Social Security/Medicare	3,258,878	3,258,878	2,642,836	81.10%	218,861	2,861,697
Insurance	6,786,980	7,013,158	6,302,315	89.86%	(298,952)	6,003,363
Other Benefits*	1,125	1,125	7,550	671.11%	4,339	11,889
Subtotal Fringe Benefits	<u>21,016,208</u>	<u>21,242,386</u>	<u>20,040,497</u>	<u>94.34%</u>	<u>(2,251,526)</u>	<u>17,788,971</u>
Services and Materials	4,294,512	4,491,003	3,339,094	74.35%	(177,677)	3,161,417
Other Operating Expenses	6,657,987	6,279,651	4,719,501	75.16%	388,462	5,107,963
Capital Outlay	1,156,131	1,323,194	595,326	44.99%	(496,739)	98,587
Debt Service	243,215	243,215	120,792	49.66%	(44,922)	75,870
Total Police	<u>\$ 77,058,949</u>	<u>77,270,345</u>	<u>64,820,139</u>	<u>83.89%</u>	<u>783,707</u>	<u>65,603,846</u>
Procurement						
Salaries and Wages	\$ 708,229	706,929	521,425	73.76%	(142,088)	379,337
Overtime	-	-	-	-	211	211
Subtotal Salaries	<u>708,229</u>	<u>706,929</u>	<u>521,425</u>	<u>73.76%</u>	<u>(141,877)</u>	<u>379,548</u>
Fringe Benefits						
Pension	107,927	107,927	107,472	99.58%	(36,203)	71,269
Social Security/Medicare	49,773	49,773	37,343	75.03%	(9,522)	27,821
Insurance	91,294	91,519	56,934	62.21%	(10,990)	45,944
Other Benefits*	-	-	1,000	NB	500	1,500
Subtotal Fringe Benefits	<u>248,994</u>	<u>249,219</u>	<u>202,749</u>	<u>81.35%</u>	<u>(56,215)</u>	<u>146,534</u>
Services and Materials	13,948	15,821	9,307	58.83%	1,102	10,409
Other Operating Expenses	9,450	21,322	14,212	66.65%	(10,591)	3,621
Capital Outlay	-	1,300	1,280	98.46%	(1,280)	-
Total Procurement	<u>\$ 980,621</u>	<u>994,591</u>	<u>748,973</u>	<u>75.30%</u>	<u>(208,861)</u>	<u>540,112</u>

CITY OF FORT LAUDERDALE, FLORIDA
General Fund Expenditures By Department
As of August 31, 2005 (2)

	Original Budget	Revised Budget (1)	Current Year To Date	Percent of Revised	CY/PY Variance	Prior Year To Date
Public Information						
Salaries and Wages	\$ 651,569	663,862	606,990	91.43%	(30,141)	576,849
Overtime	900	-	-	-	649	649
Subtotal Salaries	<u>652,469</u>	<u>663,862</u>	<u>606,990</u>	<u>91.43%</u>	<u>(29,492)</u>	<u>577,498</u>
Fringe Benefits						
Pension	135,618	138,792	140,473	101.21%	(16,022)	124,451
Social Security/Medicare	45,415	46,355	45,307	97.74%	(2,568)	42,739
Insurance	65,598	79,359	63,266	79.72%	610	63,876
Other Benefits*	2,171	2,171	3,630	167.20%	(45)	3,585
Subtotal Fringe Benefits	<u>248,802</u>	<u>266,677</u>	<u>252,676</u>	<u>94.75%</u>	<u>(18,025)</u>	<u>234,651</u>
Services and Materials	1,259,623	383,809	220,286	57.39%	592,049	812,335
Other Operating Expenses	36,578	24,018	20,633	85.91%	8,979	29,612
Capital Outlay	-	4,502	-	-	1,446	1,446
Total Public Information	<u>\$ 2,197,472</u>	<u>1,342,868</u>	<u>1,100,585</u>	<u>81.96%</u>	<u>554,957</u>	<u>1,655,542</u>
Public Works						
Salaries and Wages	\$ 7,566,652	7,450,513	5,589,619	75.02%	342,380	5,931,999
Overtime	62,730	62,730	76,728	122.31%	(41,789)	34,939
Subtotal Salaries	<u>7,629,382</u>	<u>7,513,243</u>	<u>5,666,347</u>	<u>75.42%</u>	<u>300,591</u>	<u>5,966,938</u>
Fringe Benefits						
Pension	1,330,245	1,330,245	1,290,137	96.98%	(107,502)	1,182,635
Social Security/Medicare	558,744	558,744	415,442	74.35%	21,795	437,237
Insurance	1,838,150	1,886,159	1,337,758	70.92%	(309,994)	1,027,764
Other Benefits*	3,250	3,250	16,208	498.71%	1,335	17,543
Subtotal Fringe Benefits	<u>3,730,389</u>	<u>3,778,398</u>	<u>3,059,545</u>	<u>80.97%</u>	<u>(394,366)</u>	<u>2,665,179</u>
Services and Materials	3,517,674	3,809,383	3,134,192	82.28%	(594,754)	2,539,438
Other Operating Expenses	732,492	829,397	751,963	90.66%	(6,766)	745,197
Capital Outlay	180,000	216,333	45,593	21.08%	(36,294)	9,299
Total Public Works	<u>\$ 15,789,937</u>	<u>16,146,754</u>	<u>12,657,640</u>	<u>78.39%</u>	<u>(731,589)</u>	<u>11,926,051</u>
Debt						
Debt	-	-	-	-	-	-
Other Uses						
Transfers Out	19,925,361	20,444,143	18,907,296	92.48%	(4,592,089)	14,315,207
Balances and Reserves	6,024,303	6,019,687	-	-	-	-
	<u>25,949,664</u>	<u>26,463,830</u>	<u>18,907,296</u>	<u>71.45%</u>	<u>(4,592,089)</u>	<u>14,315,207</u>
	<u>\$ 245,060,848</u>	<u>249,805,920</u>	<u>199,320,692</u>	<u>79.79%</u>	<u>(8,623,426)</u>	<u>190,697,266</u>

(1) Includes Fiscal Year 2003-2004 Encumbrances of \$1,790,747

(2) Data as of September 6, 2005

NB Not currently budgeted

* *Other Benefits* includes the Wellness Program for non-bargaining unit employees which will be funded by the Insurance Fund with a subsequent budget amendment.

City of Fort Lauderdale, Florida
Community Redevelopment Agency Revenues and Expenditures
As of August 31, 2005 (2)

<u>Char</u>		Original Budget	Revised Budget (1)	Current Year To Date	Percent of Revised	CY/PY Variance	Prior Year To Date
<u>Revenues</u>							
03	Intergovernmental	\$ 2,936,879	2,936,879	3,510,777	119.54%	865,716	2,645,061
04	Charges for Services	93,721	93,721	-	-	(83,446)	83,446
	Miscellaneous Revenues						
6A	Interest Earnings	391,309	391,309	61,208	15.64%	14,253	46,955
6B	Rents and Concessions	170,407	170,407	142,005	83.33%	(14,201)	156,206
06	Other Miscellaneous	-	-	273	NB	273	-
08	Transfers In	2,604,913	2,604,913	2,687,610	103.17%	788,077	1,899,533
09	Balances and Reserves	-	16,346	-	-	-	-
	Total	<u>\$ 6,197,229</u>	<u>6,213,575</u>	<u>6,401,873</u>	<u>103.03%</u>	<u>1,570,672</u>	<u>4,831,201</u>
<u>Expenditures</u>							
10	Salaries and Wages	\$ 823,050	815,042	486,628	59.71%	95,030	581,658
	Fringe Benefits						
20A	Pension	137,340	137,340	97,063	70.67%	(31,422)	65,641
20B	Social Security/Medicare	60,433	60,433	35,248	58.33%	6,933	42,181
20C	Insurance (Health/Worker's Comp)	122,415	123,550	41,048	33.22%	49,960	91,008
20	Other	400	400	7,391	1847.75%	(4,284)	3,107
30	Services and Materials	506,063	517,509	204,454	39.51%	141,870	346,324
40	Other Operating Expenses	179,665	186,538	152,331	81.66%	(84,051)	68,280
60	Capital Outlay	2,000	6,900	4,877	70.68%	(3,060)	1,817
70	Debt Service	103,873	103,873	101,694	97.90%	(20,223)	81,471
90	Transfers Out	4,261,990	4,261,990	3,907,557	91.68%	(499,515)	3,408,042
	Total	<u>\$ 6,197,229</u>	<u>6,213,575</u>	<u>5,038,291</u>	<u>81.09%</u>	<u>(348,762)</u>	<u>4,689,529</u>
	Revenues Over (Under) Expenses	<u>\$ -</u>	<u>-</u>	<u>1,363,582</u>		<u>1,221,910</u>	<u>141,672</u>

(1) Includes Fiscal Year 2003-2004 Encumbrances of \$ 16,346

(2) Data as of September 6, 2005

City of Fort Lauderdale, Florida
Sanitation Revenues and Expenditures
As of August 31, 2005 (2)

<u>Char</u>	Original Budget	Revised Budget (1)	Current Year To Date	Percent of Revised	CY/PY Variance	Prior Year To Date
Revenues						
04 Charges for Services	\$ 18,564,440	18,564,440	19,487,959	104.97%	2,553,622	16,934,337
05 Fines and Forfeitures	-	-	240	0.00%	240	-
Miscellaneous Revenues						
6A Interest Earnings	76,000	76,000	66,408	87.38%	5,973	60,435
06 Other Miscellaneous	1,300,000	1,300,000	1,170,555	90.04%	(2,238,694)	3,409,249
08 Transfers In	-	-	-	-	(500)	500
09 Balances and Reserves	1,339,487	1,970,798	-	-	-	-
Total	<u>\$ 21,279,927</u>	<u>21,911,238</u>	<u>20,725,162</u>	<u>94.59%</u>	<u>320,641</u>	<u>20,404,521</u>
Expenditures						
10 Salaries and Wages	\$ 2,802,998	2,721,213	1,927,418	70.83%	652,091	2,579,509
10A Overtime	201,570	201,570	270,450	134.17%	(94,013)	176,437
Fringe Benefits						
20A Pension	646,166	646,166	633,777	98.08%	(83,993)	549,784
20B Social Security/Medicare	210,194	210,194	159,902	76.07%	39,835	199,737
20C Insurance (Health/Worker's Comp)	729,404	755,980	553,194	73.18%	409,519	962,713
20 Other	300	300	826	275.33%	2,255	3,081
30 Services and Materials	11,457,002	12,388,313	9,280,803	74.92%	95,193	9,375,996
40 Other Operating Expenses	3,899,448	3,654,657	3,096,875	84.74%	773,146	3,870,021
50 Non-Operating Expenses	98,416	98,416	19,874	20.19%	2,607	22,481
60 Capital Outlay	310,000	310,000	16,127	5.20%	(2,927)	13,200
70 Debt Service	547,166	547,166	275,240	50.30%	2,731	277,971
90 Transfers Out	50,000	65,000	60,833	93.59%	24,167	85,000
90A Balances and Reserves	327,263	312,263	-	-	-	-
Total	<u>\$ 21,279,927</u>	<u>21,911,238</u>	<u>16,295,319</u>	<u>74.37%</u>	<u>1,820,611</u>	<u>18,115,930</u>
Revenues Over (Under) Expenses	<u>\$ -</u>	<u>-</u>	<u>4,429,843</u>		<u>2,141,252</u>	<u>2,288,591</u>

(1) Includes Fiscal Year 2003-2004 Encumbrances of \$ 631,311

(2) Data as of September 6, 2005

City of Fort Lauderdale, Florida
Water and Sewer Revenues and Expenditures
As of August 31, 2005 (2)

<u>Char</u>	Original Budget	Revised Budget (1)	Current Year To Date	Percent of Revised	CY/PY Variance	Prior Year To Date
<u>Revenues</u>						
03 Intergovernmental	-	-	1,749	NB	1,749	-
04 Charges for Services	\$ 70,733,559	70,733,559	67,902,362	96.00%	3,219,134	64,683,228
Miscellaneous Revenues						
6A Interest Earnings	380,000	380,000	303,362	79.83%	99,969	203,393
6B Rents and Concessions	7,500	7,500	6,922	92.29%	1,922	5,000
6M Interfund Service Charges	3,216,302	3,216,302	3,165,097	98.41%	418,873	2,746,224
06 Other Miscellaneous	1,190,100	1,190,100	969,974	81.50%	(156,225)	1,126,199
08 Transfers In	-	-	-	-	(6,500)	6,500
09 Balances and Reserves	16,939,512	19,001,040	-	-	-	-
Total	<u>\$ 92,466,973</u>	<u>94,528,501</u>	<u>72,349,466</u>	<u>76.54%</u>	<u>3,578,922</u>	<u>68,770,544</u>
<u>Expenditures</u>						
10 Salaries and Wages	\$ 15,663,251	15,379,322	12,729,275	82.77%	185,412	12,914,687
10A Overtime	935,654	935,654	873,705	93.38%	(338,530)	535,175
Fringe Benefits						
20A Pension	3,155,100	3,155,100	3,120,768	98.91%	(650,770)	2,469,998
20B Social Security/Medicare	1,229,648	1,229,648	994,952	80.91%	(22,554)	972,398
20C Insurance (Health/Worker's Comp)	3,241,721	3,323,051	2,465,358	74.19%	1,168,677	3,634,035
20 Other	20,564	20,564	28,542	138.80%	(6,072)	22,470
30 Services and Materials	15,672,332	17,183,561	12,465,567	72.54%	(1,574,524)	10,891,043
40 Other Operating Expenses	12,386,093	12,615,886	10,534,256	83.50%	181,687	10,715,943
50 Non-Operating Expenses	2,912,039	2,987,076	978,158	32.75%	1,080,447	2,058,605
60 Capital Outlay	960,650	1,347,814	607,454	45.07%	(373,819)	233,635
70 Debt Service	5,602,583	5,602,583	2,780,024	49.62%	9,993	2,790,017
90 Transfers Out	17,472,000	17,532,904	16,058,571	91.59%	(3,972,438)	12,086,133
90A Balances and Reserves	13,215,338	13,215,338	-	-	-	-
Total	<u>\$ 92,466,973</u>	<u>94,528,501</u>	<u>63,636,630</u>	<u>67.32%</u>	<u>(4,312,491)</u>	<u>59,324,139</u>
Revenues Over (Under) Expenses	<u>\$ -</u>	<u>-</u>	<u>8,712,836</u>		<u>(733,569)</u>	<u>9,446,405</u>

(1) Includes Fiscal Year 2003-2004 Encumbrances of \$ 2,061,528

(2) Data as of September 6, 2005

City of Fort Lauderdale, Florida
Parking System Revenues and Expenditures
As of August 31, 2005 (2)

<u>Char</u>	Original Budget	Revised Budget (1)	Current Year To Date	Percent of Revised	CY/PY Variance	Prior Year To Date
Revenues						
04 Charges for Services	\$ 7,064,000	7,064,000	7,270,631	102.93%	142,574	7,128,057
05 Fines and Forfeitures	3,305,000	3,305,000	2,604,740	78.81%	181,746	2,422,994
Miscellaneous Revenues						
6A Interest Earnings	115,000	115,000	30,017	26.10%	(18,045)	48,062
6B Rents and Concessions	100,000	100,000	87,876	87.88%	6,232	81,644
6M Interfund Service Charges	40,782	40,782	63,679	156.14%	50,493	13,186
06 Other Miscellaneous	(45,000)	(45,000)	(14,962)	33.25%	7,134	(22,096)
08 Transfers In	127,129	127,129	-	-	(1,000)	1,000
09 Balances and Reserves	907,353	1,207,087	-	-	-	-
Total	<u>\$ 11,614,264</u>	<u>11,913,998</u>	<u>10,041,981</u>	<u>84.29%</u>	<u>369,134</u>	<u>9,672,847</u>
Expenditures						
10 Salaries and Wages	\$ 2,688,384	2,623,893	1,889,130	72.00%	115,856	2,004,986
10A Overtime	119,400	119,400	130,054	108.92%	(46,304)	83,750
Fringe Benefits						
20A Pension	570,406	570,406	556,839	97.62%	(175,014)	381,825
20B Social Security/Medicare	190,350	190,350	146,186	76.80%	3,215	149,401
20C Insurance (Health/Worker's Comp)	586,785	607,523	438,879	72.24%	281,902	720,781
20 Other	1,000	1,000	1,500	150.00%	-	1,500
30 Services and Materials	1,603,015	1,886,987	1,079,844	57.23%	153,608	1,233,452
40 Other Operating Expenses	2,228,073	2,271,826	1,771,721	77.99%	353,066	2,124,787
60 Capital Outlay	682,000	697,762	317,495	45.50%	16,380	333,875
70 Debt Service	-	-	-	-	1,343,439	1,343,439
90 Transfers Out	1,025,904	1,136,766	1,516,024	133.36%	(706,749)	809,275
90A Balances and Reserves	1,918,947	1,808,085	-	-	-	-
Total	<u>\$ 11,614,264</u>	<u>11,913,998</u>	<u>7,847,672</u>	<u>65.87%</u>	<u>1,339,399</u>	<u>9,187,071</u>
Revenues Over (Under) Expenses	<u>\$ -</u>	<u>-</u>	<u>2,194,309</u>		<u>1,708,533</u>	<u>485,776</u>

(1) Includes Fiscal Year 2003-2004 Encumbrances of \$ 299,734

(2) Data as of September 6, 2005

City of Fort Lauderdale, Florida
Airport Revenues and Expenditures
As of August 31, 2005 (2)

<u>Char</u>	Original Budget	Revised Budget (1)	Current Year To Date	Percent of Revised	CY/PY Variance	Prior Year To Date
<u>Revenues</u>						
04 Charges for Services	\$ 1,727,517	1,727,517	2,118,150	122.61%	362,790	1,755,360
Miscellaneous Revenues						
6A Interest Earnings	258,000	258,000	106,085	41.12%	(28,398)	134,483
6B Rents and Concessions	2,676,876	2,676,876	2,561,035	95.67%	114,142	2,446,893
6M Interfund Service Charges	341,287	341,287	312,846	91.67%	33,304	279,542
06 Other Miscellaneous	4,293	4,293	5,047	117.56%	(99,771)	104,818
09 Balances and Reserves	10,788,943	11,036,559	-	-	-	-
Total	<u>\$ 15,796,916</u>	<u>16,044,532</u>	<u>5,103,163</u>	<u>31.81%</u>	<u>382,067</u>	<u>4,721,096</u>
<u>Expenditures</u>						
10 Salaries and Wages	\$ 634,424	624,662	456,474	73.08%	40,745	497,219
10A Overtime	10,000	10,000	2,396	23.96%	4,978	7,374
Fringe Benefits						
20A Pension	91,796	91,796	91,409	99.58%	(3,080)	88,329
20B Social Security/Medicare	44,462	44,462	33,965	76.39%	3,107	37,072
20C Insurance (Health/Worker's Comp)	122,625	122,920	56,054	45.60%	52,647	108,701
20 Other	200	200	59	29.50%	(59)	-
30 Services and Materials	1,636,715	1,844,171	570,100	30.91%	15,402	585,502
40 Other Operating Expenses	2,599,589	2,609,056	2,001,489	76.71%	(112,137)	1,889,352
60 Capital Outlay	17,000	47,769	49,940	104.54%	(32,138)	17,802
90 Transfers Out	100,000	109,391	911,849	833.57%	358,401	1,270,250
90A Balances and Reserves	10,540,105	10,540,105	-	-	-	-
Total	<u>\$ 15,796,916</u>	<u>16,044,532</u>	<u>4,173,735</u>	<u>26.01%</u>	<u>327,866</u>	<u>4,501,601</u>
Revenues Over (Under) Expenses	<u>\$ -</u>	<u>-</u>	<u>929,428</u>		<u>709,933</u>	<u>219,495</u>

(1) Includes Fiscal Year 2003-2004 Encumbrances of \$ 247,616

(2) Data as of September 6, 2005

City of Fort Lauderdale, Florida
Stormwater Revenues and Expenditures
As of August 31, 2005 (2)

<u>Char</u>	Original Budget	Revised Budget (1)	Current Year To Date	Percent of Revised	CY/PY Variance	Prior Year To Date
Revenues						
04 Charges for Services	\$ 3,479,000	3,479,000	3,336,646	95.91%	239,543	3,097,103
Miscellaneous Revenues						
6A Interest Earnings	75,000	75,000	83,364	111.15%	(14,267)	97,631
6M Interfund Service Charges	-	-	-	-	(10,173)	10,173
09 Balances and Reserves	3,442,786	3,468,167	-	-	-	-
Total	<u>\$ 6,996,786</u>	<u>7,022,167</u>	<u>3,420,010</u>	<u>48.70%</u>	<u>215,103</u>	<u>3,204,907</u>
Expenditures						
10 Salaries and Wages	\$ 838,460	815,520	589,533	72.29%	153,874	743,407
10A Overtime	106,079	106,079	67,947	64.05%	(19,643)	48,304
Fringe Benefits						
20A Pension	156,517	156,517	155,857	99.58%	(8,267)	147,590
20B Social Security/Medicare	68,060	68,060	49,135	72.19%	8,958	58,093
20C Insurance (Health/Worker's Comp)	175,273	180,639	127,971	70.84%	80,014	207,985
30 Services and Materials	434,458	455,698	235,989	51.79%	22,789	258,778
40 Other Operating Expenses	736,946	754,520	706,649	93.66%	11,978	718,627
50 Non-Operating Expenses	36,000	36,000	3,458	9.61%	(778)	2,680
60 Capital Outlay	5,500	9,641	4,141	42.95%	14,886	19,027
90 Transfers Out	1,340,000	1,340,000	1,228,333	91.67%	-	1,228,333
90A Balances and Reserves	3,099,493	3,099,493	-	-	-	-
Total	<u>\$ 6,996,786</u>	<u>7,022,167</u>	<u>3,169,013</u>	<u>45.13%</u>	<u>263,811</u>	<u>3,432,824</u>
Revenues Over (Under) Expenses	<u>\$ -</u>	<u>-</u>	<u>250,997</u>		<u>478,914</u>	<u>(227,917)</u>

(1) Includes Fiscal Year 2003-2004 Encumbrances of \$ 25,382

(2) Data as of September 6, 2005

City of Fort Lauderdale, Florida
Self Insured Casualty Fund (543) Revenues and Expenditures
As of August 31, 2005 (2)

<u>Char</u>	Original Budget	Revised Budget (1)	Current Year To Date	Percent of Revised	CY/PY Variance	Prior Year To Date
Revenues						
03 Intergovernmental	\$ -	-	2,489,995	NB	2,489,995	-
04 Charges for Services	22,530,250	22,530,250	21,013,881	93.27%	1,220,516	19,793,365
Miscellaneous Revenues						
6A Interest Earnings	150,000	150,000	80,616	53.74%	21,060	59,556
6M Interfund Service Charges			416	NB	(1,132)	1,548
06 Other Miscellaneous	51,100	51,100	97,820	191.43%	(243,143)	340,963
09 Balances and Reserves	(14,475,465)	(14,187,336)	-	-	-	-
Total	<u>\$ 8,255,885</u>	<u>8,544,014</u>	<u>23,682,728</u>	<u>277.19%</u>	<u>3,487,296</u>	<u>20,195,432</u>
Expenditures						
10 Salaries and Wages	\$ 914,487	903,914	516,941	57.19%	(6,316)	510,625
10A Overtime	3,000	3,000	1,402	46.73%	4,394	5,796
Fringe Benefits						
20A Pension	164,648	164,648	164,304	99.79%	(62,463)	101,841
20B Social Security/Medicare	62,766	62,766	37,938	60.44%	89	38,027
20C Insurance (Health/Worker's Comp)	87,095	88,504	72,471	81.88%	16,785	89,256
20 Other	205,600	215,456	39,037	18.12%	34,955	73,992
30 Services and Materials	425,375	530,019	210,392	39.70%	(19,371)	191,021
40 Other Operating Expenses	259,535	268,699	237,701	88.46%	142,964	380,665
50 Non-Operating Expenses	16,238,447	16,412,076	17,317,658	105.52%	(1,480,534)	15,837,124
60 Capital Outlay	2,000	2,000	-	-	2,972	2,972
90 Transfers Out	-	-	-	-	103,000	103,000
90A Balances and Reserves	(10,107,068)	(10,107,068)	-	-	-	-
Total	<u>\$ 8,255,885</u>	<u>8,544,014</u>	<u>18,597,844</u>	<u>217.67%</u>	<u>(1,263,525)</u>	<u>17,334,319</u>
Revenues Over (Under) Expenses	<u>\$ -</u>	<u>-</u>	<u>5,084,884</u>		<u>2,223,771</u>	<u>2,861,113</u>

(1) Includes Fiscal Year 2003-2004 Encumbrances of \$ 288,129

(2) Data as of September 6, 2005

City of Fort Lauderdale, Florida
Self Insured Health Fund (545) Revenues and Expenditures
As of August 31, 2005 (2)

<u>Char</u>	Original Budget	Revised Budget (1)	Current Year To Date	Percent of Revised	CY/PY Variance	Prior Year To Date
<u>Revenues</u>						
04 Charges for Services	\$ 17,620,000	17,620,000	12,323,014	69.94%	(2,203,946)	14,526,960
Miscellaneous Revenues						
6A Interest Earnings	-	-	12,911	0.00%	32,737	(19,826)
06 Other Miscellaneous	-	-	229,942	NB	(154,589)	384,531
09 Balances and Reserves	(3,563,359)	(3,533,359)	-	-	-	-
Total	<u>\$ 14,056,641</u>	<u>14,086,641</u>	<u>12,565,867</u>	<u>89.20%</u>	<u>(2,325,798)</u>	<u>14,891,665</u>
<u>Expenditures</u>						
30 Services and Materials	\$ 1,502,000	1,532,000	1,206,535	78.76%	(54,058)	1,152,477
40 Other Operating Expenses	-	-	-	-	18	18
50 Non-Operating Expenses	13,725,000	13,725,000	7,621,796	55.53%	1,662,306	9,284,102
90A Balances and Reserves	(1,170,359)	(1,170,359)	-	-	-	-
Total	<u>\$ 14,056,641</u>	<u>14,086,641</u>	<u>8,828,331</u>	<u>62.67%</u>	<u>1,608,266</u>	<u>10,436,597</u>
Revenues Over (Under) Expenses	<u>\$ -</u>	<u>-</u>	<u>3,737,536</u>		<u>(717,532)</u>	<u>4,455,068</u>

(1) Includes Fiscal Year 2003-2004 Encumbrances of \$ 30,000

(2) Data as of September 6, 2005

City of Fort Lauderdale, Florida
Central Services Revenues and Expenditures
As of August 31, 2005 (2)

<u>Char</u>	Original Budget	Revised Budget (1)	Current Year To Date	Percent of Revised	CY/PY Variance	Prior Year To Date
Revenues						
04 Charges for Services	\$ 1,777,521	1,777,521	1,586,724	89.27%	(16,715)	1,603,439
Miscellaneous Revenues						
6A Interest Earnings	-	-	4,599	NB	750	3,849
6B Rents and Concessions	31,113	31,113	32,098	103.17%	1,664	30,434
06 Other Miscellaneous	80,540	80,540	88,803	110.26%	(26,703)	115,506
08 Transfers In	-	-	-	-	(9,334)	9,334
09 Balances and Reserves	678,821	839,405	-	-	-	-
Total	<u>\$ 2,567,995</u>	<u>2,728,579</u>	<u>1,712,224</u>	<u>62.75%</u>	<u>(50,338)</u>	<u>1,762,562</u>
Expenditures						
10 Salaries and Wages	\$ 406,173	447,164	324,251	72.51%	87,462	411,713
10A Overtime	1,300	1,300	1,780	136.92%	(871)	909
Fringe Benefits						
20A Pension	61,775	61,775	61,515	99.58%	16,645	78,160
20B Social Security/Medicare	33,434	33,434	23,842	71.31%	6,683	30,525
20C Insurance (Health/Worker's Comp)	73,422	74,685	44,021	58.94%	60,889	104,910
20 Other	1,105	1,105	2,121	191.95%	417	2,538
30 Services and Materials	1,140,827	1,563,291	1,022,716	65.42%	(118,626)	904,090
40 Other Operating Expenses	215,190	172,936	149,441	86.41%	26,818	176,259
50 Non-Operating Expenses	-	42	-	-	-	-
60 Capital Outlay	-	183,300	48,886	26.67%	(29,141)	19,745
90 Transfers Out	140,455	140,455	128,750	91.67%	-	128,750
90A Balances and Reserves	494,314	49,092	-	-	-	-
Total	<u>\$ 2,567,995</u>	<u>2,728,579</u>	<u>1,807,323</u>	<u>66.24%</u>	<u>50,276</u>	<u>1,857,599</u>
Revenues Over (Under) Expenses	<u>\$ -</u>	<u>-</u>	<u>(95,099)</u>		<u>(62)</u>	<u>(95,037)</u>

(1) Includes Fiscal Year 2003-2004 Encumbrances of \$ 160,584

(2) Data as of September 6, 2005

City of Fort Lauderdale, Florida
 Vehicle Rental Revenues and Expenditures
 As of August 31, 2005 (2)

<u>Char</u>	Original Budget	Revised Budget (1)	Current Year To Date	Percent of Revised	CY/PY Variance	Prior Year To Date
Revenues						
04	\$ 14,565,320	14,565,320	11,376,197	78.10%	(1,237,893)	12,614,090
	Miscellaneous Revenues					
6A	200,000	200,000	122,272	61.14%	(25,604)	147,876
6B	42,000	42,000	32,585	77.58%	580	32,005
6M	-	-	-	-	(68,502)	68,502
06	801,500	801,500	604,222	75.39%	(144,998)	749,220
08	125,277	3,256,307	3,131,030	96.15%	2,835,891	295,139
09	13,263,932	18,566,368	-	-	-	-
	<u>\$ 28,998,029</u>	<u>37,431,495</u>	<u>15,266,306</u>	<u>40.78%</u>	<u>1,359,474</u>	<u>13,906,832</u>
	Expenditures					
10	\$ 200,768	195,446	181,246	92.73%	31,237	212,483
10A	2,000	2,000	109	5.45%	(109)	-
	Fringe Benefits					
20A	16,713	16,713	16,647	99.61%	30,513	47,160
20B	8,318	8,318	13,486	162.13%	2,336	15,822
20C	25,801	26,772	26,840	100.25%	17,065	43,905
20	-	-	-	-	1,000	1,000
30	6,868,757	7,006,060	6,138,320	87.61%	(1,015,512)	5,122,808
40	326,237	330,588	253,873	76.79%	43,719	297,592
60	5,399,100	13,695,263	8,293,334	60.56%	(3,438,121)	4,855,213
70	1,736,796	1,736,796	365,708	21.06%	15,186	380,894
90	-	-	-	-	258,000	258,000
90A	14,413,539	14,413,539	-	-	-	-
	<u>\$ 28,998,029</u>	<u>37,431,495</u>	<u>15,289,563</u>	<u>40.85%</u>	<u>(4,054,686)</u>	<u>11,234,877</u>
	<u>\$ -</u>	<u>-</u>	<u>(23,257)</u>		<u>(2,695,212)</u>	<u>2,671,955</u>

(1) Includes Fiscal Year 2003-2004 Encumbrances of \$ 5,302,436

(2) Data as of September 6, 2005



City of Fort Lauderdale
 Budget Advisory Board
 Date: July 21, 2005

<u>Attendance:</u>	<u>Absent/ Present</u>	<u>Cumulative from 10/11/04</u>		<u>Mandatory Meetings Missed</u>
		(P)	(A)	
Curtiss Berry	P	10	0	0
Mark Dozier	A	1	9	8
Elizabeth Hernandez	A	5	5	4
Garry Johnson	P	9	1	1
Michael McFarland	P	7	3	2
Delores McKinley	P	7	3	2
William Nielsen, Chairperson	P	10	0	0
Joseph Welsch	P	2	0	0
Don Winsett	A	5	5	4

Ex-officio Members

George Gretsas, City Manager
 Bernard Wray, Finance Director
 Deputy Director, OMB-Position Vacant

Others

Stephen Scott, Assistant City Manager
 Allyson C. Love, Director, OMB
 Pat Rupprecht, Assistant Budget Director
 Shonda Singleton-Taylor, Financial Management Analyst

Chairperson Nielsen called the meeting to order at 6:05 p.m. and the roll call confirmed a quorum was present. Shane Gunderson had sent an e-mail saying he resigned from the Board.

Mr. Gretsas gave some opening remarks on his FY 2005-2006 Proposed Budget and then turned it over to Ms. Love who proceeded to show the power point presentation on it that was presented to the City Commission on July 19th.

Mr. Welsch asked how much of an increase was needed to return to the staffing levels before the layoffs. Mr. Gretsas replied that reorganization changed the way services are being delivered so staffing levels can't really be compared. Mr. McFarland asked about the elimination of the insurance deficit and about pension for the Police & Fire. Mr. Wray responded that previously the Insurance Fund had a \$22 million deficit. By the end of FY 06, it is projected to have a \$400,000 positive balance. He said the Police & Fire pension is funded at 75%. Mr. McFarland expressed concern about the 75% funding level. Mr. Wray replied that it is based on a formula provided by the actuary, which amortizes loss over a 30-year period. Mr. McFarland asked if there was a 10-year history of the unfunded liability. Mr. Wray said it is part of the actuary's study which he would make available to the Board.

Mr. Welsch inquired if the proposed thirteen new police officers would bring the Police Department back to their previous staffing levels. Mr. Gretsas replied that the staffing study indicated we didn't need to go back to the previous staffing levels and that he would provide the Board with a copy of that study. Chairperson Nielsen, however, noted that the study was available on-line. Mr. Welsch also asked how the grants and real estate offices would work. Mr. Gretsas said that he was still evaluating this. Mr. Welsch requested a breakdown of the elections cost. Ms. Love replied that she would obtain that from the City Clerk.

Mr. Welsch asked how the Board provides input to the City Manager on the budget. Chairperson Neilsen stated that the Board makes recommendations via the minutes or as a separate letter. Mr. Gretsas said that the Board could let him know of any other ideas or special projects they were interested in.

Chairperson Neilsen moved on to the previous agenda item which was approval of the June 16 minutes. The minutes were approved unanimously.

The monthly financial report was then discussed. Mr. Welsch asked what was the City's annual cost for retirees. Mr. Wray said that was part of the Actuary's Report which he will mail to them.

Mr. McFarland asked if the Pension Administrator could be invited to the next meeting. Chairperson Neilsen felt that since the Board would be putting together comments/recommendations for the proposed budget, the Pension Administrator should be deferred to a later meeting.

The meeting adjourned at 7:10 p.m.

New Action Items

- Provide a copy of the Actuary Report to the Board members.
- Provide a copy of the Police Staffing Study to the Board members.
- Obtain a breakdown of the election costs.

Old Action Items

- Research reason for \$1.4 million drop in Vehicle Rental revenues compared to last year at this time.

Prepared By: Pat Rupprecht, Assistant Budget Director– Office of Management and Budget