

**MOORPARK CITY COUNCIL
AGENDA REPORT**

TO: Honorable City Council
FROM: Ron Ahlers, Finance Director *RA*
DATE: March 12, 2009 (City Council meeting of March 18, 2009)
SUBJECT: Consider FY 2008/09 Mid-Year Budget Report

BACKGROUND

The City Council adopted a budget for FY 2008/2009 on July 2, 2008. This report will analyze certain major funds of the City for this current fiscal year, considering the fact that we have closed the books for the first six months. Attachment A to this report is a two-page legal-sized spreadsheet showing the summary Revenues and Expenses for four major funds of the City of Moorpark: General Fund, Community Development, Parks Maintenance, and Moorpark Redevelopment Agency. Attachment B details three funds which comprise the Streets and Transit funds of the City, which include TDA and Gas Tax. In particular Parks Maintenance and Community Development operations require significant General Fund contributions in FY 2008/09.

DISCUSSION

Attachment A shows four major funds of the City and their current year financial status. The General Fund will be discussed in detail later.

The Community Development Fund began the fiscal year with \$43,000 in cash. Payables amounted to \$436,000, of which \$245,000 was due to Charles Abbott & Associates. This created a negative fund balance of \$393,000 as of July 1, 2008. The \$245,000 should have been set-aside in a trust fund to account for this money being earned but not yet due to Charles Abbott. Failure to do such is contrary to the direction given the former Finance Director by the City Manager. In addition, the Finance and Community Development departments did not accurately project the fund balance at June 30, 2008, which also includes \$191,000 in payables. The approved budget shows a zero fund balance at 6/30/2008 when it actually ended with about a \$393,000 negative fund balance due to other payables. We should have transferred money from the General Fund to the Community Development Fund last fiscal year, 2007/08, in order to

zero out the negative fund balance. Revenues, including budgeted General Fund transfer of \$957,000, are currently estimated at \$1,475,000 which is in line with the original budget of \$1,482,000. Expenses are currently estimated at \$1,486,000 which is below the original estimate of \$1,825,000. This fund is projected to finish this current year with a deficit of \$11,000. This will further decrease the projected fund balance to a negative \$404,000 as of June 30, 2009. For this current year, this transfer should be increased by an additional \$404,000 in order to erase the projected negative fund balance. Therefore, the transfer would be \$1,361,000 from the General Fund into the Community Development Fund.

The Parks Maintenance Fund began this fiscal year with a negative fund balance of \$115,000; it should have received a transfer from the General Fund to zero out the fund balance. This fund is projected to have a surplus of \$325,000 this year {includes the General Fund transfer of \$1,229,000}; this will increase the net fund balance to \$210,000. We could reduce the General Fund transfer into Parks Maintenance by this \$210,000 and instead transfer the money into the Community Development Fund. The Park Maintenance Fund is designed to have zero fund balance at year end.

The Moorpark Redevelopment Agency will be in a deficit of \$2.8 million this year, decreasing its available fund balance to a negative \$5.8 million. We are currently in the process of analyzing the MRA funds in order to determine if we can transfer bond proceeds from the 2001 and 2006 bond issues to pay for past capital items. This negative fund balance may be positive by the end of the fiscal year.

Attachment B details three funds which comprise the Streets and Transit funds of the City. The Local Transportation 8A Fund is projected to use \$269,000 of its' reserve this year, decreasing its available fund balance to \$650,000 at 6/30/2009. This fund transfers \$1.1 million to the Gas Tax Fund this year. This fund pays zero in overhead charges and zero in cost plan charges to the General Fund. The original budget estimated the ending fund balance at \$152,000. The difference is due to not spending on capital projects as quickly as we had planned. These projects are listed later in this report.

The Gas Tax Fund is projected to finish this year with a surplus of \$67,000, increasing its available fund balance to \$317,000. The original budget estimated the ending fund balance at zero dollars. Again, we have savings in capital projects this fiscal year. These projects are listed later in this report. Annual Gas Tax revenues amount to approximately \$600,000, while the annual salary and benefits are approximately \$693,000. Therefore, the revenue for this fund does not pay for the salary & benefit costs. This fund needs the transfer from the Local Transportation 8A fund in order to pay for the operations and maintenance along with capital improvement costs. Overhead charges are estimated at \$82,000 this year while the estimate for cost plan charges is \$397,000. This fund provides funding for the following employees:

Administrative Assistant	.58
Administrative Assistant	.02
Assistant City Engineer	.70
Assistant Engineer	.70
City Engineer	.50
Crossing Guard Supervisor	.25
Maintenance Worker II	.82
Maintenance Worker II	.10
Maintenance Worker III	.47
Public Works Superintendent	.85
Senior Maintenance Worker	1.00
Total Positions	5.99

The Local Transit Programs Fund will use \$116,000 of its reserves by year-end, thus decreasing its fund balance to \$352,000 at 6/30/2009. This utilization of the reserves matches the original budget estimate; however, the beginning fund balance was estimated at positive \$406,000. This fund pays zero in overhead charges and \$127,000 in cost plan charges. This fund also supports city employees, with a salary & benefit cost of approximately \$121,000 annually.

Administrative Assistant	.10
Assistant City Engineer	.10
City Engineer	.10
Management Analyst	.70
Total Positions	1.00

Therefore, the total combined fund balance for streets (TDA and Gas Tax) is projected to be a positive \$1,320,000 at June 30, 2009.

However, next year's budget projections are quite different. Revenues are decreasing. Our original allocation this year {2008/09} was \$1,259,000; it currently stands at \$1,216,000, a decrease of \$43,000. VCTC has estimated Moorpark's allocation next year at \$975,000; an additional decrease of \$241,000. Gas Tax revenue is projected to stay stable since these monies are based on the volume of gas sold in the state and not on the price. Total combined revenues for Gas Tax and TDA (transit and streets) project out at \$1,794,000. The operating costs are \$2,427,000 (includes \$57,000 for overhead charges and \$524,000 for cost plan charges back to the General Fund). This

computes to a projected deficit of \$633,000. This leaves zero funding for capital projects, leaving several million dollars of unfunded projects. In FY 2008/09 about \$400,000 of City Engineer/Public Works department expenditures were funded directly by the General Fund and another \$70,000 by the Traffic Safety Fund and the Crossing Guard Fund. In addition about \$500,000 in deferred transit revenue has been used in FY 2007/08 and 2008/09.

We have several capital projects that are budgeted out of these three funds. We can eliminate the negative fund balances by funding these projects out of other funds or reducing their appropriations.

No.	Description	Fund	2008/09 Approp.	Spent 12-31-2008	Projected Expense	Remaining Approp.	Move to Fund ?
8001	Sidewalk Reconstruction	Gas Tax	129,646	-	60,000	69,646	
8002	Slurry Seal	Local Transp 8A	99,426	-	-	99,426	
8039	Railroad Crossing @ Spring	Local Transp 8A	173,376	50,764	86,000	87,376	LA Ave AOC
8056	Metro Link South Park Lot	Local Transp 8A	332,112	-	-	332,112	MRA or grant?
8071	Bus Shelters	Local Transit Programs	355,998	89,461	217,000	138,998	grant?
8073	Metro Link Station Security	Local Transit Programs	123,867	10,353	125,000	-1,133	
			1,214,425	150,578	488,000	726,425	

Attachment C details the General Fund revenues and expenses.

General Fund Fiscal Year 2007/08

As a reminder, last fiscal year, 2007/08, the total General Fund expenditures and transfers out to other funds exceeded total revenues and transfers in from other funds by \$20.7 million. The City transferred out \$21.5 million to the Special Projects Fund in fiscal year 2007/08. Without this transfer the General Fund would have had a positive increase in fund balance of approximately \$800,000.

General Fund Revenues 2008/09

Property Taxes: The City receipted \$3,027,000 in fiscal year 2007/08 for current secured property taxes. We budgeted \$3,000,000 this current fiscal year. Our estimate today is \$3,500,000. The unsecured portion will be a negative \$40,000. This is a County adjustment; Moorpark was allocated too much in the prior year. On the flip side, the prior year secured is up over \$120,000. As home prices fall and the volume of sales

declines, we expect to see decreases in supplemental secured and real property transfer tax. A change from the prior year is how we shall record the ERAF {Educational Revenue Augmentation Fund} in lieu of VLF {Vehicle License Fee}. This is really property tax revenue and has been since 2004-05. The increase/decrease is based on the city's assessed value, not on VLF revenue. This year's allocation is almost \$3 million. You shall see a corresponding decrease in the Motor Vehicle in Lieu account.

Sales Taxes are particularly difficult to estimate; good economy, bad economy, it doesn't matter. We only have good data for the first quarter of this year. Christmas retail season was poor this year, coupled with the massive decline in gasoline prices along with other commodities {i.e. food}. Last fiscal year Sales Taxes amounted to \$2,306,000. The original budget estimate was \$2,255,000. Our revised estimate is down slightly to \$2,250,000, while we are estimating a further decline for next fiscal year.

SALES TAX RECEIPTS

	2007-08	2008-09	Variance	
			Dollars	Percent
1st Quarter	591,892	620,486	28,594	4.8 %
2nd Quarter	628,612	564,514 *	(64,098)	(10.2 %)
3rd Quarter	532,654	505,000 *	(27,654)	(5.2 %)
4th Quarter	590,556	560,000 *	(30,556)	(5.2 %)
	\$ 2,343,714	\$ 2,250,000	(\$ 93,714)	(4.0 %)

* Estimate

Sales Tax Compensation is directly allocated by the State of California, BOE {Board of Equalization} thru the counties. It is actually money from property taxes, ERAF, and is commonly known as the "Triple Flip". The \$850,000 has been verified with Ventura County and we received one-half of the amount in late January with the other half due in May. Next year it should definitely decrease, it may be even a greater decrease depending on the adjustment from this current year.

Franchise Fees, Licenses & Permits and Fines & Forfeitures show no significant variances from the prior years.

Interest earnings are rapidly declining due to the interest rate market that we are experiencing. It is not a great time to be a borrower, because it is difficult to get a loan. On the flip side, these are horrible interest rates to be earning on our investments. Last year the General Fund earned \$784,000 in interest. This year's original budget

estimate was \$798,000. Our current estimate is \$675,000. Next year's estimate will be even less.

Motor Vehicle in Lieu, as mentioned above, has been recorded in the property tax section. County Grants show a decline from the prior years.

General Fund, Other Revenues recorded \$1,859,000 last fiscal year. This year's original budget estimated \$2,311,000 (the Traffic Safety Fund is transferring \$402,000 to the General Fund to pay for the DARE officer and the High School Resource Officer in the Police department). Our current estimate is slightly greater at \$2,395,000. As a reminder, the Traffic Safety Fund does not have \$402,000 in next year's budget, 2009-10, to continue this transfer.

Charges for Services show a slight increase from last fiscal year.

Revenues for the current year are estimated to be slightly greater than \$16.1 million. Next year's estimate, at this point in time, shows a decline to just under \$15.0 million. A decline of 7% from the current year's revised estimate.

General Fund Expenditures 2008/09

Salaries & Benefits for the employees comprise 30% of the General Fund expenditures. All of the salary & benefit categories are showing within budget. We shall have an on-going contribution of approximately \$31,000 each year for retiree medical costs {OPEB}.

The largest item in the budget is the police contract. This contract is over \$5 million each year and represents 37% of the operating cost of the General Fund. At the mid-point in the fiscal year, we are under budget and shall end the year under budget as well. We anticipate approximately \$150,000 in savings from the Police department this year. We have not yet heard what increases the County may place on our police contract for next fiscal year, but we are estimating the contract to increase by 2% to 3%.

The remaining categories are looking to be within their budgeted amounts.

This current year the General Fund is transferring out over \$2.3 million to other funds:

- \$1,228,924 to Park Maintenance Fund
- \$ 956,826 to Community Development Fund
- \$ 127,655 to Lighting & Landscaping Assessment Districts

General Fund Summary of Savings for FY 2008/09

Please note the General Fund surplus/deficit for the first six months is a negative \$90,000 {under the 2008-09 Actuals 12-31-08 column}. By the end of this current fiscal year, the surplus is estimated to be a positive \$1,516,000.

Revenues higher than budget	\$ 910,000
Police contract savings	149,000
Parks department savings	374,000
Administrative Services department savings	35,000
City Manager department savings	30,000
Other departments' savings	18,000
Total savings	\$ 1,516,000

The Community Development Fund is expected to finish this year with a \$404,000 negative fund balance. This fund needs to increase its' fees in order to return to a healthy fiscal condition. This fund should be paying its own way. We are projecting that next fiscal year; this fund will show a deficit of \$272,000. At a minimum, increased fees and better time accounting should be considered to help decrease this projected deficit.

The same argument can be made for the Lighting & Landscaping Assessment Districts. These districts should be self-supporting, with the property owners paying for the annual cost of maintenance and operations. The General Fund and Gas Tax Fund subsidize these districts each year in the amounts of \$128,000 and \$174,000 respectively. Each June the City Council sets the assessments for the coming fiscal year for these assessment districts.

Next fiscal year, the General Fund will show a decrease of over \$1 million in revenue. We will not be able to transfer \$400,000 from the Traffic Safety Fund as was done in FY 2008/09. Our major revenue sources are expected to decrease next year: Property Tax, Sales Tax, Interest Income, and VLF are all projected to decline in fiscal year 2009/10. Next year expenses will increase for the Police contract with Ventura County; the increase for other expenses can be more easily controlled. We are currently preparing next year's budget and will be submitting a report to Council in the near future. We can utilize the surpluses from the last two years in the General Fund to assist us in closing the gap in fiscal year 2009/10.

GENERAL FUND

Available fund balance from FY 2007/08 surplus	430,000
Fiscal Year 2008/09 surplus {estimate}	<u>1,516,000</u>
Available fund balance FY 2008/09	1,946,000
Less: Transfer to Community Development & Parks Maintenance Funds	<u>(508,000)</u>
Available fund balance FY 2009/10	1,438,000

Fiscal Year 2009/10 Projections

Revenue decrease	(1,000,000)
Decrease transfer to Parks Maintenance Fund	300,000
Increase transfer to Community Development Fund	(300,000)
Police Contract 3% increase	(150,000)
	<u>(1,150,000)</u>

* NOTE: Pre-City Manger budget preparation and recommendation

In summary

1. Contrary to information provided to City Council and City Manager, two funds, Parks Maintenance and Community Development, ended FY 2007/08 with a combined negative fund balance of about \$508,000.
2. The General Fund ended FY 2007/2008 with \$800,000 more surplus than projected at the time the FY 2008/09 Budget was adopted.
3. General Fund Revenues for FY 2009/10 are preliminarily estimated to be about \$1 million less than FY 2008/09.
4. Estimated FY 2009/10 combined Gas Tax and TDA (Streets and Transit) revenue of about \$2,700,000 is \$241,000 less than FY 2008/09; currently requires over \$800,000 in personnel costs with the balance for transit and street operation costs. The \$500,000 of deferred transit revenue will be spent by 6/30/2009. This leaves little or no money for capital projects such as street overlays.
5. The General Fund operating surplus for FY 2008/09 is projected at \$1.4 million.

6. Based on current projected expenditure levels, without any cost reduction measures, combined with projected General Fund decrease, the General Fund is projected to face an approximate \$1.2 million shortfall in FY 2009/10.

The department managers are well aware of the current financial situation and their budget submittals will reflect such. In addition, all potential expenditure reductions will be evaluated and presented to the City Council as part of the Budget submittal in May 2009. The decline in General Fund development related and Transit/Streets revenue and accompanying need to restrain spending is recognized as a multi-year concern and the proposed FY 2009/10 Budget will be presented with this in mind.

STAFF RECOMMENDATION

Receive and file report and direct staff as deemed appropriate.

Attachments:

- A. Revenue & Expenditures Summary ~ Major Funds
- B. Revenue & Expenditures Summary ~ Street & Transit Funds
- C. General Fund Financials Summary

CITY of MOORPARK

REVENUE & EXPENDITURES SUMMARY

MAJOR FUNDS

GENERAL FUND 1000

	2008-09 Original Budget	2008-09 Current Budget	2008-09 Actuals 12-31-08	2008-09 Projected	Variance
REVENUES	\$ 15,273,178	\$ 15,273,178	\$ 5,734,395	\$ 16,183,000	\$ 909,822
EXPENDITURES					
City Council	138,390	138,390	51,604	134,000	4,390
City Manager	1,155,437	1,158,437	509,931	1,125,000	33,437
Administrative Services	1,204,532	1,204,532	560,147	1,169,000	35,532
City Attorney	66,200	66,200	14,944	66,000	200
Finance	896,081	894,581	448,038	870,000	24,581
Community Development	1,028,824	1,028,824	37,661	1,029,000	(176)
Parks	4,023,010	4,093,656	1,139,562	3,649,000	444,656
Public Works	520,746	520,746	226,871	505,000	15,746
Public Safety	6,238,325	6,239,180	2,471,921	6,089,000	150,180
CalPERS - OPEB Funding	-	-	-	31,000	(31,000)
TOTAL EXPENDITURES	\$ 15,271,545	\$ 15,344,546	\$ 5,460,680	\$ 14,667,000	\$ 677,546

SURPLUS or (DEFICIT)
BEGINNING FUND BALANCE
ENDING FUND BALANCE

\$ 1,516,000
\$ 3,000,000
\$ 4,516,000

COMMUNITY DEVELOPMENT 2200

	2008-09 Original Budget	2008-09 Current Budget	2008-09 Actuals 12-31-08	2008-09 Projected	Variance
REVENUES	\$ 1,481,711	\$ 1,481,526	\$ 795,516	\$ 1,475,000	(\$ 6,526)
EXPENDITURES					
	-	-	7,493	8,000	(8,000)
	1,616,425	1,616,425	1,032,951	1,244,000	372,425
	208,286	208,286	150,481	234,000	(25,714)
TOTAL EXPENDITURES	\$ 1,824,711	\$ 1,824,711	\$ 1,190,925	\$ 1,486,000	\$ 338,711

(\$ 11,000)
(\$ 392,805)
(\$ 403,805)

REVENUE & EXPENDITURES SUMMARY
STREET & TRANSPORTATION FUNDS

LOCAL TRANSPORTATION & A 1603

	2008-09 Original Budget	2008-09 Current Budget	2008-09 Actuals 12-31-08	2008-09 Projected	Variance
3400 INVESTMENT EARNINGS	31,693	31,693	13,204	26,000	(5,693)
3500 GAS TAX 2106 AND 2107					
3501 GAS TAX 2107.5					
3502 GAS TAX 2105					
3510 ART 8 - TRANSIT/STREETS	655,316	926,159	231,538	889,000	(37,159)
3612 FTA 5307 FEDERAL GRANT					
3720 TRANSFER FROM Local Transportation & A					
3871 TRANSIT FARE REVENUES					
TOTAL REVENUES	\$ 687,009	\$ 957,852	\$ 244,742	\$ 915,000	(\$ 42,852)

GAS TAX 2605

	2008-09 Original Budget	2008-09 Current Budget	2008-09 Actuals 12-31-08	2008-09 Projected	Variance
	485,000	485,000	171,096	400,000	(85,000)
	6,000	6,000	-	6,000	-
	230,000	230,000	84,075	200,000	(30,000)
	1,107,970	1,107,970	-	1,108,000	30
TOTAL REVENUES	\$ 1,828,970	\$ 1,828,970	\$ 255,171	\$ 1,714,000	(\$ 114,970)

EXPENDITURES

Salaries and Benefits					
Contractual Services					
Legal			114	1,000	(1,000)
Operations					
Capital Outlay					
Capital Improvements	543,190	604,913	51,610	75,000	529,913
Overhead Charges					
Cost Plan Charges					
Transfer to Gas Tax Fund	1,107,970	1,107,970	-	1,108,000	(30)
Transfer to Lighting/Landscape Districts					
TOTAL EXPENDITURES	\$ 1,651,160	\$ 1,712,883	\$ 51,724	\$ 1,184,000	\$ 528,883

	692,727	692,727	345,532	691,000	1,727
	86,800	86,800	1,371	87,000	(200)
	1,200	1,200	-	1,000	200
	294,898	294,898	104,859	210,000	84,898
	125,765	120,317	3,834	5,000	115,317
	56,753	56,753	41,046	82,000	(25,247)
	397,041	397,041	198,521	397,000	41
	173,787	173,787	-	174,000	(213)
TOTAL EXPENDITURES	\$ 1,828,971	\$ 1,823,523	\$ 695,163	\$ 1,647,000	\$ 176,523

000136

SURPLUS or (DEFICIT)
BEGINNING FUND BALANCE
ENDING FUND BALANCE

(\$ 269,000)
\$ 918,746
\$ 649,746

\$ 67,000
\$ 250,419
\$ 317,419

REVENUE & EXPENDITURES SUMMARY
STREET & TRANSPORTATION FUNDS

REVENUES	LOCAL TRANSIT PROGRAMS \$000				Variance
	2008-09 Original Budget	2008-09 Current Budget	2008-09 Actuals 12-31-08	2008-09 Projected	
3400 INVESTMENT EARNINGS	6,963	6,963	4,197	8,000	1,037
3500 GAS TAX 2106 AND 2107					
3501 GAS TAX 2107.5					
3502 GAS TAX 2105					
3510 ART 8 - TRANSIT/STREETS	603,379	339,784	85,766	326,000	(13,784)
3612 FTA 5307 FEDERAL GRANT	172,400	172,400	-	172,000	(400)
3720 TRANSFER FROM Local Transportation 8A					
3871 TRANSIT FARE REVENUES	60,000	60,000	36,153	66,000	6,000
TOTAL REVENUES	\$ 842,742	\$ 579,147	\$ 126,116	\$ 572,000	(\$ 7,147)

EXPENDITURES	LOCAL TRANSIT PROGRAMS \$000				Variance
	2008-09 Original Budget	2008-09 Current Budget	2008-09 Actuals 12-31-08	2008-09 Projected	
Salaries and Benefits	120,695	120,695	60,532	121,000	(305)
Contractual Services	428,500	430,550	193,758	388,000	42,550
Legal	500	500	-	1,000	(500)
Operations	42,210	42,660	16,450	33,000	9,660
Capital Outlay					
Capital Improvements	236,695	267,567	4,496	18,000	249,567
Overhead Charges					
Cost Plan Charges	126,917	126,917	63,459	127,000	(83)
Transfer to Gas Tax Fund					
Transfer to Lighting/Landscape Districts					
TOTAL EXPENDITURES	\$ 955,517	\$ 988,889	\$ 338,695	\$ 688,000	\$ 300,889

SURPLUS or (DEFICIT)
BEGINNING FUND BALANCE
ENDING FUND BALANCE

(\$ 116,000)
\$ 468,543
\$ 352,543

TOTAL STREET & TRANSIT FUNDS	TOTAL STREET & TRANSIT FUNDS				Variance
	2008-09 Original Budget	2008-09 Current Budget	2008-09 Actuals 12-31-08	2008-09 Projected	
	38,656	38,656	17,401	34,000	(4,656)
	485,000	485,000	171,096	400,000	(85,000)
	6,000	6,000	-	6,000	-
	230,000	230,000	84,075	200,000	(30,000)
	1,258,695	1,265,943	317,304	1,215,000	(50,943)
	172,400	172,400	-	172,000	(400)
	1,107,970	1,107,970	-	1,108,000	30
	60,000	60,000	36,153	66,000	6,000
TOTAL	\$ 3,358,721	\$ 3,365,969	\$ 626,029	\$ 3,201,000	(\$ 164,969)

	813,422	813,422	406,064	812,000	1,422
	515,300	517,350	195,129	475,000	42,350
	1,700	1,700	114	3,000	(1,300)
	337,108	337,558	121,309	243,000	94,558
	-	-	-	-	-
	905,650	992,797	59,940	98,000	894,797
	56,753	56,753	41,046	82,000	(25,247)
	523,958	523,958	261,980	524,000	(42)
	1,107,970	1,107,970	-	1,108,000	(30)
	173,787	173,787	-	174,000	(213)
TOTAL	\$ 4,435,648	\$ 4,525,295	\$ 1,085,582	\$ 3,519,000	\$ 1,006,295

(\$ 318,000)
\$ 1,637,708
\$ 1,319,708

CITY of MOORPARK
GENERAL FUND FINANCIALS SUMMARY

	2008-09 Original Budget	2008-09 Current Budget	2008-09 Actuals 12-31-08	2008-09 Revised Estimate
REVENUES				
Property Taxes	3,358,000	3,358,000	2,279,407	6,805,000
Sales Taxes	3,010,000	3,010,000	1,127,433	3,100,000
Franchise Fees	1,133,500	1,133,500	274,524	1,210,000
Licenses & Permits	62,900	62,900	32,795	67,000
Fines & Forfeitures	140,550	140,550	94,164	179,000
Use of Money & Property	1,153,333	1,153,333	231,111	1,030,000
Motor Vehicle In Lieu	2,953,000	2,953,000	46,226	100,000
Intergovernmental - other	18,835	18,835	10,871	20,000
Other Revenues	2,311,432	2,311,432	1,054,929	2,395,000
Charges for Services	1,131,628	1,131,628	582,935	1,277,000
TOTAL REVENUES	\$ 15,273,178	\$ 15,273,178	\$ 5,734,395	\$ 16,183,000
EXPENDITURES				
Salaries and Benefits	4,366,285	4,314,925	1,990,867	4,156,000
Contractual Services	585,775	637,135	228,077	618,000
Police	5,778,706	5,778,706	2,280,914	5,629,000
Legal	123,130	123,130	33,455	131,000
Operations	2,028,564	2,024,919	871,913	1,969,000
Capital Outlay	11,700	11,700	31,270	76,000
Capital Improvements	63,980	140,626	24,186	99,000
Transfers	2,313,405	2,313,405	-	1,989,000
TOTAL EXPENDITURES	\$ 15,271,545	\$ 15,344,546	\$ 5,460,680	\$ 14,667,000
SURPLUS or (DEFICIT)	1,633	(71,368)	273,715	1,516,000
BEGINNING FUND BALANCE	3,000,000	3,000,000	3,000,000	3,000,000
ENDING FUND BALANCE	3,001,633	2,928,632	3,273,715	4,516,000