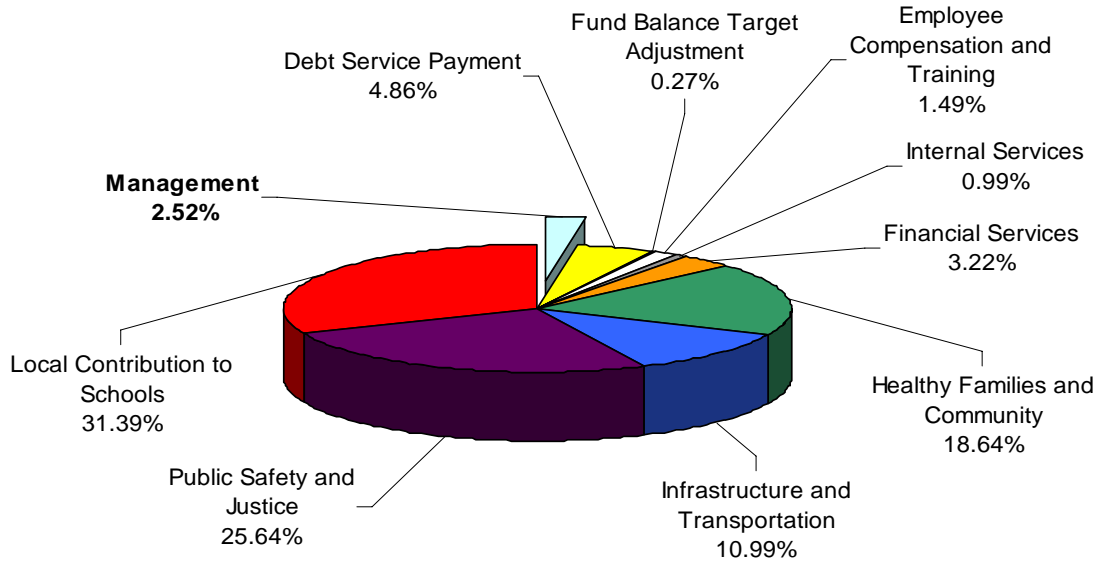


**Management Summary**

|   | FY2005-2006<br>General Fund<br>Actual | FY2006-2007<br>General Fund<br>Budget | FY2007-2008<br>General Fund<br>Budget | FY2005-2006<br>Other Funds<br>Actual | FY2006-2007<br>Other Funds<br>Budget | FY2007-2008<br>Other Funds<br>Budget |
|---|---------------------------------------|---------------------------------------|---------------------------------------|--------------------------------------|--------------------------------------|--------------------------------------|
| <b>MANAGEMENT</b>                                       |                                       |                                       |                                       |                                      |                                      |                                      |
| Council Reserve   | \$37,574                              | \$25,000                              | \$21,884                              | \$0                                  | \$0                                  | \$0                                  |
| Mayor and City Council                                  | 175,960                               | 181,845                               | 226,691                               | 0                                    | 0                                    | 0                                    |
| City Manager's Office/Administration and Communications | 1,094,179                             | 1,107,958                             | 1,120,055                             | 0                                    | 0                                    | 0                                    |
| City Manager/ Office of Economic Development            | 481,167                               | 506,828                               | 542,853                               | 0                                    | 0                                    | 0                                    |
| City Attorney   | 521,086                               | 618,734                               | 680,862                               | 0                                    | 0                                    | 0                                    |
| General Registrar                                       | 365,933                               | 304,797                               | 368,121                               | 0                                    | 0                                    | 0                                    |
| Organizational Memberships                              | 91,844                                | 119,628                               | 117,175                               | 0                                    | 0                                    | 0                                    |
| <b>MANAGEMENT SUBTOTAL</b>                              | <b>\$2,767,743</b>                    | <b>\$2,864,790</b>                    | <b>\$3,077,641</b>                    | <b>\$0</b>                           | <b>\$0</b>                           | <b>\$0</b>                           |
| <b>2007-08 General Fund Budget</b>                      | <b>\$3,077,641</b>                    |                                       |                                       |                                      |                                      |                                      |
| <b>2006-07 General Fund Budget</b>                      | <b>\$2,864,790</b>                    |                                       |                                       |                                      |                                      |                                      |
| <b>Increase/(Decrease)</b>                              | <b>\$212,851</b>                      |                                       |                                       |                                      |                                      |                                      |
| <b>Percentage Change</b>                                | <b>7.43%</b>                          |                                       |                                       |                                      |                                      |                                      |

**Management**

*As a percentage of operating budget*



## MANAGEMENT

### ACCOMPLISHMENTS OF THE PAST YEAR

- ❖ The City Manager's Office received the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for the FY 2006-2007 budget.
- ❖ The City received the prestigious AAA Bond Rating in 2006 from both Moody's and S&P, one of a small number of cities in the country to receive this rating.
- ❖ The Communications Department designed, implemented and introduced the City of Charlottesville's new website, resulting in several national rankings and improved customer service throughout the City.
- ❖ The Communications Department revamped its operations at CATEC, including better communication with producers, more streamlined operations, and reduced cost by implementing new operational parameters and producing revenue.
- ❖ The Communications Department collaborated with the technology community to rewrite and reauthorize the Technology Zone tax incentive for City businesses.
- ❖ The Voter Registrar's Office conducted a successful voter registration drive, signing up an additional 1,200 voters in the City of Charlottesville.

### GOALS AND OBJECTIVES FOR FY 2008

- ❖ Increase and improve communication between City departments and with the local and national media in order to help promote tourism, business, and living in Charlottesville.
- ❖ Continue work on **Council's 2025 Vision** by developing citywide and departmental Strategic Business Plans and a program of performance measurement on which to measure success and areas of improvements.
- ❖ Continue to develop and fully implement a centralized customer service initiative, which will provide the citizen with a "one stop shop" experience of doing business with the City.
- ❖ Apply for and receive the GFOA Distinguished Budget Presentation Award for the FY 2007-2008 Budget.
- ❖ Market Charlottesville as a center for creativity and innovation, where entrepreneurial people thrive, in order to secure new business, jobs, and capital investment for the City.
- ❖ Provide leadership on various planning and development issues, such as affordable housing, traffic and transportation, strategic planning, and economic development initiatives.

**Council Reserve**

A reserve of \$21,884 is set aside for City Council to fund various unfunded budget requests, agency requests and/or strategic programs that Council wishes to fund either during the budget process or the fiscal year.

| <b>Funding Summary</b>    | <b>FY 05-06<br/>Actual</b> | <b>FY 06-07<br/>Budget</b> | <b>FY 07-08<br/>Budget</b> | <b>Increase/<br/>(Decrease)</b> | <b>% Change</b> |
|---------------------------|----------------------------|----------------------------|----------------------------|---------------------------------|-----------------|
| Council Reserve           | \$37,574                   | \$25,000                   | \$21,884                   | (\$3,116)                       | -12.46%         |
| <b>General Fund Total</b> | <b>\$37,574</b>            | <b>\$25,000</b>            | <b>\$21,884</b>            | <b>(\$3,116)</b>                | <b>-12.46%</b>  |

**Mayor and City Council**

City Council establishes policies for the City government, including neighborhood planning and services, education funding, human services, economic development, utilities, transportation, public safety, and other community and service issues. The Council is responsible for adopting the annual budget and passes laws to ensure the public's safety and welfare. The Council appoints members to over 30 boards and commissions, including governing boards for many community agencies. The Mayor (or the Vice-Mayor in the Mayor's absence) presides over and sets the agenda for meetings, calls special meetings, and serves as the ceremonial head of government. Regular Council meetings are held twice a month. Councilors participate in joint public hearings with the Planning Commission once a month, meet with the School Board once a month, and hold special meetings and work sessions as needed.

The Clerk of Council serves as staff to the City Council, maintains official Council records, serves as a liaison between Council and the public, notifies citizens of Council action, and coordinates Council meetings and appointments to boards and commissions. The Clerk is involved in a variety of efforts to provide public information about City government to citizens and represents the City on certain boards and commissions.

| <b>Funding Summary</b>    | <b>FY 05-06<br/>Actual</b> | <b>FY 06-07<br/>Budget</b> | <b>FY 07-08<br/>Budget</b> | <b>Increase/<br/>(Decrease)</b> | <b>% Change</b> |
|---------------------------|----------------------------|----------------------------|----------------------------|---------------------------------|-----------------|
| Salaries and Benefits     | \$132,118                  | \$135,656                  | \$140,221                  | \$4,565                         | 3.37%           |
| Other Expenditures        | <u>43,842</u>              | <u>46,189</u>              | <u>86,470</u>              | <u>40,281</u>                   | <u>87.21%</u>   |
| <b>General Fund Total</b> | <b>\$175,960</b>           | <b>\$181,845</b>           | <b>\$226,691</b>           | <b>\$44,846</b>                 | <b>24.66%</b>   |
| General Fund FTEs         | 1.0                        | 1.0                        | 1.0                        | <b>0.0</b>                      |                 |

**Explanation of Changes:** The increase in Salaries and Benefits can be attributed to increases to retirement costs and a 4% salary increase granted in FY 2007. The increase in Other Expenditures can be attributed to increases in operational fixed costs, travel funds to allow City Council to attend out of town conferences, updated file systems and furniture for the Clerk of Council's office and increase in advertising due to the cost and volume of ads.

**Office of the City Manager/Administration and Communications**

The City Manager, appointed by the City Council, is the Chief Executive Officer for the City. This office is responsible for implementing the policies and directives of the City Council throughout the various City departments and agencies. The City Manager's office is also charged with recommending, implementing, and monitoring policies and procedures that maintain the financial well-being of City government. This office directs, monitors, reviews, and evaluates a wide array of programs and services conducted on behalf of the City, is responsible for the development of the City's operating and capital budgets, and citywide communications through the Office of Communications.

The Office of Communications serves as a liaison between the City and our citizens by coordinating media, public and community relations, and by encouraging citizen involvement in their government through a variety of informational sources including, but not limited to, the region's media outlets, the City's monthly newsletter "City Notes", the City's web site [www.charlottesville.org](http://www.charlottesville.org), print advertisements, public appearances, and public service announcements. This office also manages and operates Government Access Channel 10, Public Access Channel 13, and Educational Access Channel 14.

In the coming year, the City Manager's Office will continue to place an emphasis on exceptional customer service and the quality delivery and efficiency of City services. The City Manager's Office will follow the new 2025 Vision adopted by City Council by finding appropriate ways to implement and promote programs that follow City Council's clear directive.

| <b>Funding Summary</b>    | <b>FY 05-06<br/>Actual</b> | <b>FY 06-07<br/>Budget</b> | <b>FY 07-08<br/>Budget</b> | <b>Increase/<br/>(Decrease)</b> | <b>% Change</b> |
|---------------------------|----------------------------|----------------------------|----------------------------|---------------------------------|-----------------|
| Salaries and Benefits     | \$932,468                  | \$963,477                  | \$915,936                  | (\$47,541)                      | -4.93%          |
| Other Expenditures        | <u>161,711</u>             | <u>144,481</u>             | <u>204,119</u>             | <u>59,638</u>                   | <u>41.28%</u>   |
| <b>General Fund Total</b> | <b>\$1,094,179</b>         | <b>\$1,107,958</b>         | <b>\$1,120,055</b>         | <b>\$12,097</b>                 | <b>1.09%</b>    |
| General Fund FTEs         | 9.0                        | 8.0                        | 8.0                        | <b>0.0</b>                      |                 |
| Other Funded FTEs         | 1.0                        | 1.0                        | 1.0                        | <b>0.0</b>                      |                 |

**Explanation of Changes:** The net decrease in Salaries and Benefits can be attributed to the elimination of a vacant Assistant City Manager position and the addition of a Customer Service Care Center Director who will guide the City through full implementation of a centralized customer service initiative. The increase in Other Expenditures is the result of increases in fixed costs, education and leadership training funds, and funds for consultant assistance at CATEC.

This section combines two departmental budgets that net the slight overall increase of 1.09%. The City Manager's Office budget is decreasing by \$11,303, or 1.34%, and the Office of Communications overall budget is increasing by 8.78%, or \$23,400.

|                              | <b>FY 08<br/>Budget</b> |
|------------------------------|-------------------------|
| <b><u>FY 08 Services</u></b> |                         |
| Administration               | \$830,054               |
| Communications               | <u>290,001</u>          |
| <b>Total</b>                 | <b>\$1,120,055</b>      |

**Office of the City Manager/Office of Economic Development**

The Office of Economic Development is the City’s primary vehicle for economic development services. Its mission is to serve as a catalyst for public and private initiatives that promote the long-term economic vitality of Charlottesville.

The Economic Development staff works to expand the tax base and to provide quality job opportunities for citizens through new business development, retention/expansion initiatives, and workforce training. The Office also coordinates and administers the functions of the Charlottesville Industrial Development Authority (CIDA). The Authority issues revenue bonds and assists with front end capital for projects.

| <b>Funding Summary</b>    | <b>FY 05-06<br/>Actual</b> | <b>FY 06-07<br/>Budget</b> | <b>FY 07-08<br/>Budget</b> | <b>Increase/<br/>(Decrease)</b> | <b>% Change</b> |
|---------------------------|----------------------------|----------------------------|----------------------------|---------------------------------|-----------------|
| Salaries and Benefits     | \$407,912                  | \$426,191                  | \$452,060                  | \$25,869                        | 6.07%           |
| Other Expenditures        | <u>73,255</u>              | <u>80,637</u>              | <u>90,793</u>              | <u>10,156</u>                   | <u>12.59%</u>   |
| <b>General Fund Total</b> | <b>\$481,167</b>           | <b>\$506,828</b>           | <b>\$542,853</b>           | <b>\$36,025</b>                 | <b>7.11%</b>    |
| General Fund FTEs         | 4.0                        | 4.0                        | 4.0                        | <b>0.0</b>                      |                 |

**Explanation of Changes:** The increase in Salaries and Benefits is a result of increases to retirement costs and fully realizing the 4% salary increase granted in FY 2007. Other Expenditures increases can be attributed to higher fixed costs, increases in the cost of advertising training sessions, and marketing costs to fulfill the Council 2025 Vision of enhancing and promoting workforce development.

**City Attorney**

The City Attorney's Office is staffed with four attorneys and two paralegal positions. Formal and informal opinions, reports, ordinances, resolutions, and City contracts are drafted, reviewed, and negotiated by this office. Zoning, procurement, insurance, and Freedom of Information Act (FOIA) matters are handled by the office, and personnel issues (workers' compensation, terminations, and grievances) account for an increasing share of the workload. Social Services and other litigation continue to demand significant attorney time. The City Attorney's Office provides legal counsel to the City Council, Planning Commission, Airport Authority, Charlottesville Industrial Development Authority, and Charlottesville Redevelopment and Housing Authority, their managers and employees.

| <b>Funding Summary</b>    | <b>FY 05-06<br/>Actual</b> | <b>FY 06-07<br/>Budget</b> | <b>FY 07-08<br/>Budget</b> | <b>Increase/<br/>(Decrease)</b> | <b>% Change</b> |
|---------------------------|----------------------------|----------------------------|----------------------------|---------------------------------|-----------------|
| Salaries and Benefits     | \$456,591                  | \$541,731                  | \$585,309                  | \$43,578                        | 8.04%           |
| Other Expenditures        | <u>64,495</u>              | <u>77,003</u>              | <u>95,553</u>              | <u>18,550</u>                   | <u>24.09%</u>   |
| <b>General Fund Total</b> | <b>\$521,086</b>           | <b>\$618,734</b>           | <b>\$680,862</b>           | <b>\$62,128</b>                 | <b>10.04%</b>   |
| General Fund FTEs         | 6.0                        | 6.0                        | 6.0                        | <b>0.0</b>                      |                 |

**Explanation of Changes:** The increase in Salaries and Benefits reflects the 4% salary increase granted in FY 2007, as well as increases in retirement costs. Other Expenditures are increasing due to fixed costs, \$10,000 for the replacement of furniture and \$18,000 for a high density file storage system, a mobile system with the storage capacity of 25 file cabinets but fits this into a space measuring 15 feet x 5 feet, eliminating the need to store file cabinets in the hallway.

**General Registrar**

The Charlottesville Office of General Registration is responsible for matters pertaining to: voter registration and comprehensive list maintenance; certification of candidate declarations and campaign finance management; ballot development and administration of absentee voting; Officer of Election database management; maintenance and preparation of voting equipment and supplies; polling place management; public and media relations related to the electoral process; and effective implementation of legislative mandates and policy directives within the scope of operations.

In addition, this office administers primary and special elections, as called. Officer of Election appointments, polling place recommendations, and certifications of election results are conducted by the Charlottesville Electoral Board, for which this office provides all administrative support. In order to conduct the required functions of this office in full accordance with federal, state and local laws, it is imperative that all staff receive comprehensive initial training and participate in on-going continuous education efforts to stay abreast of often changing legal dictates and policy requirements. Numerous training opportunities are provided through the State Board of Elections, the statewide professional associations of General Registrars and Electoral Boards, voting equipment user groups and other professional organizations within the industry.

The Office of the General Registrar has two full time employees located in the City Hall Annex and a part time employee at the Division of Motor Vehicles office on Pantops. Additionally, a number of assistant registrars, election officials and part time election workers are employed as required by the State Board of Elections.

| <b>Funding Summary</b>    | <b>FY 05-06<br/>Actual</b> | <b>FY 06-07<br/>Budget</b> | <b>FY 07-08<br/>Budget</b> | <b>Increase/<br/>(Decrease)</b> | <b>% Change</b> |
|---------------------------|----------------------------|----------------------------|----------------------------|---------------------------------|-----------------|
| Salaries and Benefits     | \$228,406                  | \$202,390                  | \$241,858                  | \$39,468                        | 19.50%          |
| Other Expenditures        | <u>137,527</u>             | <u>102,407</u>             | <u>126,263</u>             | <u>23,856</u>                   | <u>23.30%</u>   |
| <b>General Fund Total</b> | <b>\$365,933</b>           | <b>\$304,797</b>           | <b>\$368,121</b>           | <b>\$63,324</b>                 | <b>20.78%</b>   |
| General Fund FTEs         | 2.5                        | 2.5                        | 2.5                        | <b>0.0</b>                      |                 |

**Explanation of Changes:** This budget is based on 3 elections during FY 2008 - November 2007, February 2008 and June 2008, the latter two being Federal elections. This budget fully realizes the costs of these elections and more accurately reflects what the budget should be during the year. Most, if not all, of the increases are mandated by the State, including training for staff, advertising for elections, printing and duplicating, material purchases for elections, election staff overtime and salaries.



**Organizational Memberships**

The **Virginia Municipal League** is an advocate for Virginia towns and cities. It represents the City's interests before the General Assembly and provides legal, technical, and management information.

The **Charlottesville Regional Chamber of Commerce** is the local organization that represents the business community on issues pertaining to relations between the public and businesses.

The **Thomas Jefferson Planning District Commission (TJPDC)** is the regional planning agency created by Charlottesville and the counties of Albemarle, Fluvanna, Louisa, Greene, and Nelson, under the Virginia Area Development Act, which provides planning and technical assistance to member governments through planning on a regional level.

The **Virginia Institute of Government**, established in 1994 by the Virginia General Assembly, provides programs that increase the training, technical services and information resources available to the Commonwealth's local governments.

The **Virginia Innovations Group** is a regional office of the Innovations Group, a non-profit organization with a membership base of 430 city, town and county governments from 28 states, which provides city and county governments with the tools and information to improve productivity, and save time and money.

The **Virginia First Cities Coalition** is a statewide coalition of 15 cities that provides lobbying services and fiscal analysis for its member cities.

The **Thomas Jefferson Regional Partnership for Economic Development** is a public/private organization committed to retaining business, expanding employment opportunities and "growing" the economy of the region in a manner consistent with local plans, policies, and needs.

The **Thomas Jefferson Soil and Water Conservation District** works in partnership with various local, state and federal agencies to provide comprehensive and efficient natural resource assistance.

The **International City/County Management Association Performance Measurement Consortium** helps local governments compare and improve the effectiveness and efficiency of public services through the collection, analysis and application of performance information. Over 160 local governments participate across the nation.

The **Central Virginia Small Business Development Center** provides management, marketing, planning, operational, and financial and other assistance to existing and pre-venture small and mid-sized businesses in the region.

| Funding Summary   | FY05-06         | FY06-07          | FY07-08          | Increase/        | % Change      |
|---|-----------------|------------------|------------------|------------------|---------------|
|   | Actual          | Budget           | Budget           | (Decrease)       |               |
| Virginia Municipal League                               | \$11,592        | \$12,142         | \$12,596         | \$454            | 3.74%         |
| Chamber of Commerce                                     | 2,500           | 2,500            | 2,500            | 0                | 0.00%         |
| Thomas Jefferson Planning District Commission           | 44,621          | 44,621           | 46,860           | 2,239            | 5.02%         |
| TJPDC Workforce One Stop Center                         | 0               | 15,771           | 0                | (15,771)         | -100.00%      |
| Virginia Institute of Government                        | 2,500           | 2,500            | 2,500            | 0                | 0.00%         |
| Virginia Innovations Group                              | 2,500           | 2,500            | 2,500            | 0                | 0.00%         |
| Virginia First Cities Coalition                         | 15,631          | 17,194           | 17,819           | 625              | 3.63%         |
| Thomas Jefferson Regional Partnership for Economic Dev. | 12,500          | 12,500           | 12,500           | 0                | 0.00%         |
| Thomas Jefferson Soil and Water Conservation District   | 0               | 1,000            | 1,000            | 0                | 0.00%         |
| ICMA Performance Measurement Consortium                 | 0               | 8,900            | 8,900            | 0                | 0.00%         |
| Central Virginia Small Business Development Center      | 0               | 0                | 10,000           | 10,000           | 100.00%       |
| <b>General Fund Total Contributions</b>                 | <b>\$91,844</b> | <b>\$119,628</b> | <b>\$117,175</b> | <b>(\$2,453)</b> | <b>-2.05%</b> |



### Debt Service Payment

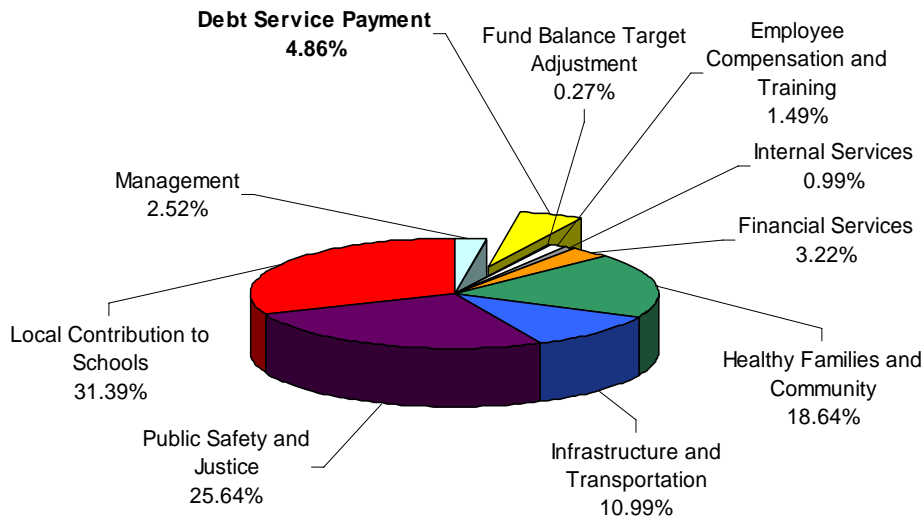
The General Fund contribution to the City’s annual debt service payments on general purpose, school, and literary bonds is shown in this part of the budget. The City has several major, long-term capital needs, such as School and City building maintenance, Downtown Mall infrastructure improvements, Fire Station construction, neighborhood improvements, transportation needs, and Parks and Recreation improvements. It is anticipated that in future years the amount of funds going to debt service will need to increase in order to finance the City’s increasing capital needs (see Capital Improvement Program Fund on page 85 and Debt Service Fund detail on page 97).

| Funding Summary           | FY 05-06<br>Actual | FY 06-07<br>Budget | FY 07-08<br>Budget | Increase/<br>(Decrease) | % Change       |
|---------------------------|--------------------|--------------------|--------------------|-------------------------|----------------|
| General Fund Contribution | \$5,400,000        | \$5,450,000        | \$5,800,000        | \$350,000               | 6.42%          |
| County Fire Service Fee   | <u>375,000</u>     | <u>264,000</u>     | <u>132,000</u>     | <u>(132,000)</u>        | <u>-50.00%</u> |
| <b>General Fund Total</b> | <b>\$5,775,000</b> | <b>\$5,714,000</b> | <b>\$5,932,000</b> | <b>\$218,000</b>        | <b>3.82%</b>   |

In addition to the funding shown above, there is \$1.6 million in designated Meals Tax revenue dedicated to this fund. The increase of \$350,000 shown was budgeted as part of the Fire Department operational budget in FY 2007 in the amount of \$250,000. The budget has been increased by \$100,000 and moved to this account to better reflect the transfer occurring to the fund.

### Debt Service Payment

As a percentage of operating budget





### Fund Balance Target Adjustment/ Departmental Savings

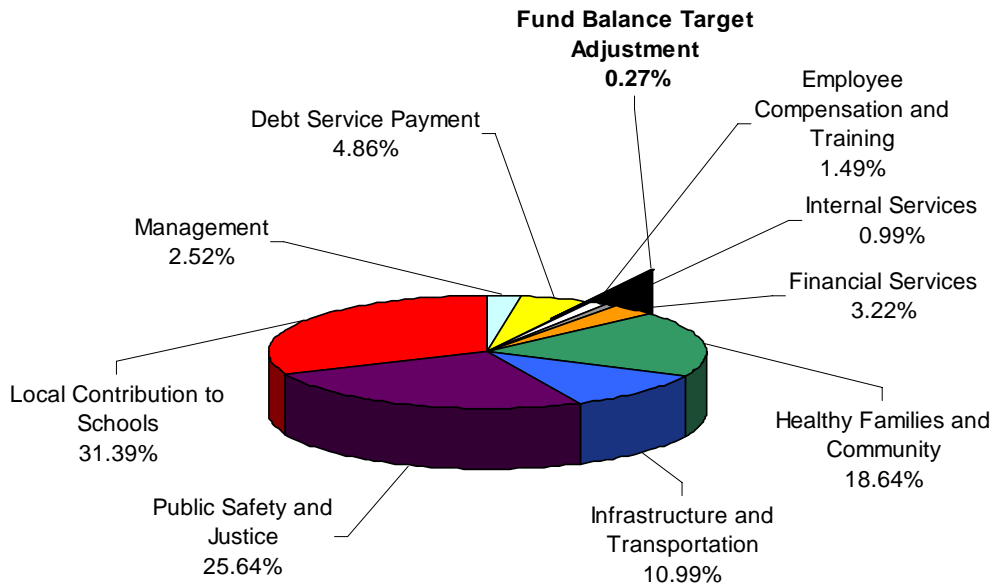
One of the key factors in retaining the City's AAA bond rating is the City's 12% fund balance policy. This policy states that the City will maintain an unappropriated fund balance in the General Fund equal to 12% of the City's operating budget. As the operating budget grows over time, this target fund balance must be adjusted. This account, created in FY 2005, is adjusted each year to help ensure that the City continues to meet this important financial policy.

During the course of the fiscal year, the City Manager will work with departments to identify over \$169,000 in City savings.

| Funding Summary                | FY 05-06<br>Actual | FY 06-07<br>Budget | FY 07-08<br>Budget | Increase/<br>(Decrease) | % Change     |
|--------------------------------|--------------------|--------------------|--------------------|-------------------------|--------------|
| Fund Balance Target Adjustment | \$0                | \$323,702          | \$500,000          | \$176,298               | 54.46%       |
| City Wide Departmental Savings | <u>0</u>           | <u>0</u>           | <u>(169,806)</u>   | <u>(169,806)</u>        | <u>N/A</u>   |
| <b>General Fund Total</b>      | <b>\$0</b>         | <b>\$323,702</b>   | <b>\$330,194</b>   | <b>\$6,492</b>          | <b>2.01%</b> |

### Fund Balance Target Adjustment

*As a percentage of operating budget*





## Employee Compensation and Training

This pool provides funds for a 4% across the board salary increase starting July 1<sup>st</sup> and market rate salary adjustments to be identified during the year. In addition, there is \$145,000 budgeted for the Police Department to address compression among supervisory positions, and \$125,000 for the Fire Department to address compression among supervisors and to add career development into a professional development program open to firefighters and captains. The City has budgeted \$300,000 in savings to be realized in the form of citywide attrition, which simply demonstrates up front the savings associated with keeping vacancies open for a specified period of time.

Two new programs are included in this budget: an Employee Parking Benefit which will alleviate the parking issues City employees face who work in City Hall and the Annex by providing up to a 50% subsidy for each employee who elects to participate; and, an Employee Appreciation Day/Week, which could coincide with the annual employee picnic.

Unemployment Compensation is increasing to reflect the actual costs for the past several years. A small change is proposed for the Corporate Training Fund, which funds citywide training opportunities.

| Funding Summary                   | FY 05-06<br>Actual | FY 06-07<br>Budget | FY 07-08<br>Budget | Increase/<br>(Decrease) | % Change      |
|-----------------------------------|--------------------|--------------------|--------------------|-------------------------|---------------|
| Compensation - 4% Salary Increase | \$75,822           | \$1,590,980        | \$1,320,754        | (\$270,226)             | -16.98%       |
| City Wide Attrition Savings       | 0                  | (300,000)          | (300,000)          | 0                       | 0.00%         |
| City Wide Market Rate Adjustments | 0                  | 0                  | 250,000            | 250,000                 | 100.00%       |
| Police Department Adjustments     | 0                  | 0                  | 145,000            | 145,000                 | 100.00%       |
| Fire Department Adjustments       | 0                  | 0                  | 125,000            | 125,000                 | 100.00%       |
| Unemployment Compensation         | 64,129             | 40,000             | 60,000             | 20,000                  | 50.00%        |
| Corporate Training Fund           | 19,035             | 34,000             | 35,000             | 1,000                   | 2.94%         |
| Miscellaneous Expenses            | <u>0</u>           | <u>0</u>           | <u>181,310</u>     | <u>181,310</u>          | <u>N/A</u>    |
| <b>General Fund Total</b>         | <b>\$158,986</b>   | <b>\$1,364,980</b> | <b>\$1,817,064</b> | <b>\$452,084</b>        | <b>33.12%</b> |

## Employee Compensation and Training

*As a percentage of operating budget*

