



**CITY OF SARASOTA  
FINANCIAL STATUS REPORT**  
For the period  
**October 1, 2008**  
Through  
**November 30, 2008**



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**Interoffice Memorandum**

**Date:** December 17, 2008

**To:** The Honorable City Commission  
**Thru:** Robert J. Bartolotta, City Manager  
**From:** Christopher H. Lyons, Finance Director  
**Subject:** Financial Status Report as of November 30, 2008

The November 2008 City's monthly Financial Status report includes the October and November activity compared to the first two months for last fiscal year.

General Fund revenues at November 30, 2008 total \$11,027,906 or 19.5% of the \$56,640,724 budgeted. Revenues are down compared to last year at November 30, 2007, which totaled \$13,033,108, or 22.1% of the \$59,061,864 budget. Our initial estimate of General Fund Revenues compared to the Budget indicates that General Fund revenues is anticipated to have a shortfall of approximately 3% to 5% from the Budget for the fiscal year, based on the continuing economic downturn experienced over the last year. The continued softening of the economy, and the State of Florida revenue shortfalls, will continue to have an adverse affect on the City's revenues. Our January 31, 2009 report will have an analysis of the major revenue sources and the change from budget for fiscal 2009. Our major concerns for revenue shortfalls are with the revenues received from the Electric Excise tax, Electric Franchise fee, the half-cent sales tax, State Revenue Sharing, and Interest Income.

Tax revenue category totals \$6,935,601 or 23.0% of the 30,217,946 budget. This compares to the \$8,744,440 collected at November 30, 2007 that was 26.6% of the \$32,932,746 budget. Ad valorem tax, which is included in the Taxes category, total \$4,707,177 or 24.1% of the \$19,568,046 budgeted. This compares to the \$6,463,600 received at November 30, 2007 which was 29.9% of the \$22,221,993 budgeted. Ad valorem taxes received in November are dependent on tax payers who take advantage of the 4% discount for paying their property taxes early. The monies received do not reflect any decreases in revenues over budget from the prior year.

Utility Excise Taxes, included in the Taxes category, total \$1,663,980 or 16.8% of the budgeted \$9,889,900, and compares to the \$1,700,933 or 17.1% of the budgeted \$9,964,750 that was collected at November 30, 2007.

Local Business Taxes and Zoning Review Fees, also included in the Taxes category, total \$564,444 or 74.3% of the budgeted \$760,000, and compares to the \$609,900 or 81.7% of the \$746,000 budgeted at November 30, 2007.

**Financial Status Report for November 30, 2008**  
**December 17, 2008**  
**Page 2 of 3**

Licenses and Permits, including Franchise fees total \$988,753 or 16.4% of the \$6,048,707 budgeted. This compares to the \$987,389 or 15.8% of the \$6,270,267 budget collected at November 30, 2007.

Intergovernmental revenues, found on page 4, total \$961,402 or 12.9% of the \$6,922,499 budgeted. This compares to the \$1,205,509 or 16.9% of the \$7,123,477 budget collected at November 30, 2007. Sales Tax revenue, which is in the Intergovernmental category, at \$552,883 is \$79,707 less than the \$632,590 collected November 30, 2007, and \$180,277 less than collected as of November 30, 2006.

Fines and Forfeitures, found on page 4, total \$96,261 or 18.3% of the \$525,060 budgeted. This compares to the \$126,625 or 25.2% of the \$503,000 budget that was collected at November 30, 2007.

Charges for Services, found on page 4, total \$205,637 or 12.6% of the \$1,628,709 budgeted. This compares to last year at \$125,309 or 9.1% of the \$1,372,738 budget collected at November 30, 2007.

Miscellaneous Revenues total \$320,281 or 12.7% of the \$2,525,549 budget. This compares to last year at \$379,200 of the \$2,775,764 Budget. Included in the Miscellaneous Revenues category are realized and unrealized investment earnings, which total \$174,342 or 11.7% of the \$1,490,000 budget. This compares to the \$210,559 income collected at November 30, 2007.

Rents and Royalties, also found under the Miscellaneous Revenue category, totals \$110,032 or 11.8% of the \$928,993 budget. This compares unfavorably to the \$154,386 or 17.3% of the \$891,214 budget collected at November 30, 2007.

Total General Fund expenditures, found on page 4, are \$11,822,417 or 18.9% of the \$62,650,438 budget. This compares to the \$9,101,665 or 14.2% of the \$64,159,913 budgeted at November 30, 2008. This percentage is higher because of the \$2,700,000 transfer to the Federal Building debt service fund made in October of 2008. Expenditures in Public Safety total \$5,561,305 or 16.8% of the \$33,089,476 budget. This compares to the \$5,448,970, or 16.8% of the \$32,406,615 budgeted at November 30, 2007.

Overall, the General Fund revenues and expenditures are reasonably in line with the adopted budget. Future month's revenues will be monitored closely to determine if the economic downturn is having a further negative affect on revenues.

The Building Services financials are found on page 7. The report shows that revenues total \$431,491, which is 22.8% of the \$1,889,300 Budget. This compares to the \$508,877 collected at November 30, 2007. Expenditures for Development Services total \$347,289, or 16.7% of the \$2,165,960 budget. The Building operation is holding its own despite the economic downturn.

The Bobby Jones Golf Complex financials are found on page 29. The report shows that revenues total \$563,020, which is \$11,374 less than the \$574,394 year to date budget. Expenditures for Bobby Jones total \$536,955, which is \$29,673 greater than the \$507,282 two month year to date budget. The Bobby Jones Golf Complex appears to be holding its own despite the economic downturn.

The Van Wezel Performing Arts Hall financials are found on pages 34 & 35. The report shows revenues total \$3,735,832 which is \$468,421 less than the \$4,204,253 year to date budget. Expenditures for the Hall total \$1,188,078 or \$66,619 greater than the year to date budget of \$1,121,459. The economic downturn appears to be affecting ticket sales, but several more months of their season activity should determine if the required subsidy will be increased.

The Parking Management financials are found on page 37. The report shows revenues total \$69,582 which is \$143,999 less than the \$213,570 year to date budget. Parking Management expenditures total \$132,924, or \$41,787 less than the \$174,711 budget. The economic downtown appears to be affecting the Parking Management operation more significantly than other operations. Measures are being explored to reduce expenditures and stimulate revenues.

With only two months into the current fiscal year, some revenue shortfalls are evident, especially in the General Fund. However, several more months experience is necessary to determine if serious impact will occur.

I will continue to keep you informed every month. If you have any questions, please call.

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Christopher H. Lyons, CPA, CGFO, CPFO  
Finance Director

:gjl

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**GENERAL FUND**  
**REVENUE/EXPENDITURE ANALYSIS**  
**COMPARISON OF FISCAL YEARS 2008 & 2009**  
**November 30, 2008**

	<u>Actual 2008 2 Months</u>	<u>Actual 2009 2 Months</u>	<u>Percentage Increase/ (Decrease)</u>	<u>2009 Budget</u>	<u>Percentage Collected</u>
<b>REVENUES</b>					
TAXES	\$ 9,099,121	\$ 6,935,601	(23.8)%	\$ 30,217,946	23.0 %
LICENSES AND PERMITS	662,701	988,753	49.2	6,048,707	16.3
INTERGOVERNMENTAL REVENUES	1,205,509	961,402	(20.2)	6,922,499	13.9
FINES AND FORFEITURES	126,625	96,261	(24.0)	525,060	18.3
MISCELLANEOUS REVENUES	379,200	320,281	(15.5)	2,525,549	12.7
INTERFUND TRANSFER	709,733	783,337	10.4	4,352,449	18.0
CHARGES FOR SERVICES	125,309	205,637	64.1	1,628,709	12.6
COST ALLOCATIONS	724,909	736,634	1.6	4,419,805	16.7
<b>TOTAL</b>	<b><u>\$ 13,033,108</u></b>	<b><u>\$ 11,027,906</u></b>	<b>(15.4)%</b>	<b><u>\$ 56,640,724</u></b>	<b>19.5 %</b>
	<u>Actual 2008 2 Months</u>	<u>Actual 2009 2 Months</u>	<u>Percentage Increase/ (Decrease)</u>	<u>2009 Budget</u>	<u>Percentage Expended</u>
<b>EXPENDITURES</b>					
CULTURE/RECREATION	\$ 44,345	\$ 41,852	(5.6)%	\$ 374,910	11.2 %
GENERAL GOVERNMENT	3,009,007	5,138,894	70.8	18,783,616	27.4
PHYSICAL ENVIRONMENT	588,559	601,290	2.2	4,217,624	14.3
PUBLIC SAFETY	5,448,970	5,561,305	2.1	33,089,476	16.8
TRANSPORTATION	737,719	459,797	(37.7)	3,739,810	12.3
OPERATING TRANSFERS OUT	-	-	-	1,092,719	-
SPECIAL APPROPRIATIONS	(726,935)	19,279	(102.7)	1,352,284	1.4
<b>TOTAL</b>	<b><u>\$ 9,101,665</u></b>	<b><u>\$ 11,822,417</u></b>	<b>29.9 %</b>	<b><u>\$ 62,650,438</u></b>	<b>18.9 %</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b><u>\$ 3,931,443</u></b>	<b><u>\$ (794,511)</u></b>		<b><u>\$ (6,009,714)</u></b>	
<b>FUND BALANCE</b>	<b><u>\$ 25,325,922</u></b>	<b><u>\$ 20,601,725</u></b>		<b><u>\$ 15,386,522</u></b>	

**GAS TAX  
REVENUE/EXPENDITURE ANALYSIS  
COMPARISON OF FISCAL YEARS 2008 & 2009  
November 30, 2008**

	Actual 2008 2 Months	Actual 2009 2 Months	Percentage Increase/ (Decrease)	2009 Budget	Percentage Collected
<b>REVENUES</b>					
LOCAL OPTION GAS TAX	\$ 227,719	\$ 200,854	(11.8)%	\$ 1,408,000	14.3 %
GAS TAX-COUNTY	-	-	-	192,000	-
STREET SWEEPING	-	321	-	3,800	8.4
TRANSFER FROM REDEVELOPMENT	19,904	11,333	(43.1)	67,999	16.7
<b>TOTAL</b>	<b>\$ 247,622</b>	<b>\$ 212,509</b>	<b>(14.2)%</b>	<b>\$ 1,671,799</b>	<b>12.7 %</b>

	Actual 2008 2 Months	Actual 2009 2 Months	Percentage Increase/ (Decrease)	2009 Budget	Percentage Expended
<b>EXPENDITURES</b>					
TRAFFIC CALMING PROGRAM	\$ 3,585	\$ 22	(99.4)%	\$ 161,410	- %
BICYCLE PATHS	-	-	-	50,000	-
TRAFFIC CONTROL PAV. MARKINGS	-	-	-	49,528	-
TRAFFIC CONT & O/H SIGNS	-	12,345	-	50,000	24.7
TRAFFIC SIGNALIZATION	-	1,157	-	299,354	0.4
TRAFFIC CONTROL COORDINATOR	-	-	-	35,280	-
TRANSPORTATION PLANNER	-	-	-	41,895	-
CAPITAL EQUIPMENT	-	-	-	27,000	-
STREET SWEEPING	98,731	61,410	(37.8)	407,167	15.1
BRIDGE REPLACEMENT	-	-	-	258,238	-
STREET LIGHT/MAST ARM PAINTING	22,122	-	-	25,000	-
PRESSURE CLEANING SIDEWALKS	-	-	-	25,000	-
REPLACEMENT OF SIDEWALKS	4,550	5,437	19.5	100,000	5.4
BRIDGE & LG. CULVERT MAINT	-	-	-	10,000	-
TRAFFIC SIGNALS PARTS & CNTRLR	-	-	-	35,000	-
TRAFFIC ENGINEERING EQUIPMENT	82	-	-	18,120	-
REPLACEMENT OF CURBS/GUTTERS	-	19,755	-	36,881	53.6
REMOVAL OF DEAD TREES	-	3,308	-	25,800	12.8
TRAFFIC LOOP REPLACEMENT	-	-	-	10,000	-
STREET LIGHTING	122,614	123,840	1.0	743,041	16.7
STREET AMENITIES	-	-	-	15,000	-
SCHOOL AVE MULTI USE TRAIL	-	-	-	225,015	-
OSPREY AVE CROSSWALKS	-	-	-	799	-
<b>TOTAL</b>	<b>\$ 251,685</b>	<b>\$ 227,274</b>	<b>(9.7)%</b>	<b>\$ 2,649,527</b>	<b>8.6 %</b>

**INCREASE (DECREASE) IN FUND BALANCE**    **\$ (4,062)**    **\$ (14,765)**    **\$ (977,728)**

**FUND BALANCE**    **\$ 1,544,245**    **\$ 1,619,929**    **\$ 656,966**

**\$0.05 LOCAL OPTION FUEL TAX  
REVENUE/EXPENDITURE ANALYSIS  
COMPARISON OF FISCAL YEARS 2008 & 2009  
November 30, 2008**

	Actual 2008 2 Months	Actual 2009 2 Months	Percentage Increase/ (Decrease)	2009 Budget	Percentage Collected
<b>REVENUES</b>					
LOCAL OPTION GAS TAX	\$ 167,030	\$ 152,357	(8.8)%	\$ 1,020,000	14.9 %
<b>TOTAL</b>	<b>\$ 167,030</b>	<b>\$ 152,357</b>	<b>(8.8)%</b>	<b>\$ 1,020,000</b>	<b>14.9 %</b>
	Actual 2008 2 Months	Actual 2009 2 Months	Percentage Increase/ (Decrease)	2009 Budget	Percentage Expended
<b>EXPENDITURES</b>					
BICYCLE PATHS	\$ -	\$ -	- %	\$ 66,474	- %
STREET RECONSTRUCTION	-	-	-	861,059	-
MURT-PLAN & DESIGN	-	-	-	200,753	-
MURT-BIRD KEY TO ST ARMANDS	-	-	-	975,000	-
OSPREY/HILLVIEW ROUNDABOUT	1,550	47,162	2,942.7	642,350	7.3
TURN LANE-US 41 & BAHIA VISTA	27,199	-	-	-	-
BRIDGE REPLACEMENT	-	-	-	531,250	-
NEW CURBS AND GUTTERS	12,562	2,402	(80.9)	1,055,035	0.2
PALM AVE/RINGLING ROUNDABOUT	-	-	-	72,000	-
SCHOOL AVE MULTI USE TRAIL	-	-	-	877	-
MURT N & S BLVD OF PRESIDENTS	-	-	-	237,000	-
<b>TOTAL</b>	<b>\$ 41,311</b>	<b>\$ 49,564</b>	<b>20.0 %</b>	<b>\$ 4,641,798</b>	<b>1.1 %</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 125,719</b>	<b>\$ 102,793</b>		<b>\$ (3,621,798)</b>	
<b>FUND BALANCE</b>	<b>\$ 5,384,013</b>	<b>\$ 5,009,081</b>		<b>\$ 1,270,600</b>	

**BUILDING SERVICES**  
**REVENUE/EXPENDITURE ANALYSIS**  
**COMPARISON OF FISCAL YEARS 2008 & 2009**  
**November 30, 2008**

	Actual 2008 2 Months	Actual 2009 2 Months	Percentage Increase/ (Decrease)	2009 Annual Budget	Percentage Collected
<b>REVENUES</b>					
ALL BUSINESS LICENSES	51,505	47,628	(7.5)	55,000	86.6
BUILDING PERMITS	422,236	346,613	(17.9)	1,724,500	20.1
OTHER GENERAL GOV CHARGES FEES	362	2,988	725.9	15,000	19.9
FIRE INSPECTIONS	9,166	6,267	(31.6)	40,000	15.7
CHARGES FOR SCANNING	456	1,551	240.1	5,000	31.0
TRANSFER FROM BILLABLE FEE SYS	5,425	4,133	(23.8)	24,800	16.7
INVESTMENT EARNINGS	19,729	22,312	13.1	25,000	89.2
<b>TOTAL</b>	<b>\$ 508,879</b>	<b>\$ 431,491</b>	<b>(15.2)%</b>	<b>\$ 1,889,300</b>	<b>22.8 %</b>
	Actual 2008 2 Months	Actual 2009 2 Months	Percentage Increase/ Decrease	2009 Annual Budget	Percentage Expended
<b>EXPENDITURES</b>					
PERSONAL SERVICES	\$ 255,529	\$ 231,031	(9.6)%	\$ 1,405,104	16.4 %
OTHER OPERATING EXPENSES	42,114	26,989	(35.9)	222,903	12.1
CAPITAL OUTLAY	-	-	-	2,340	-
COST ALLOCATION	84,353	89,269	5.8	535,613	16.7
<b>TOTAL</b>	<b>\$ 381,995</b>	<b>\$ 347,289</b>	<b>(9.1)%</b>	<b>\$ 2,165,960</b>	<b>16.0 %</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 126,883</b>	<b>\$ 84,202</b>		<b>\$ (276,660)</b>	
<b>FUND BALANCE</b>	<b>\$ 1,940,823</b>	<b>\$ 2,501,902</b>		<b>\$ 2,141,040</b>	

**DEVELOPMENT APPLICATION SYSTEM**  
**REVENUE/EXPENDITURE ANALYSIS**  
**COMPARISON OF FISCAL YEARS 2008 & 2009**  
**November 30, 2008**

	<u>Actual 2008 2 Months</u>	<u>Actual 2009 2 Months</u>	<u>Percentage Increase/ (Decrease)</u>	<u>2009 Annual Budget</u>	<u>Percentage Collected</u>
<b>REVENUES</b>					
REIMBURSEMENTS	\$ 94,753	\$ 68,652	(27.5)%	\$ 400,000	17.2 %
ENGINEERING SERVICES	-	10,000	-	75,000	13.3
INVESTMENT EARNINGS	3,050	4,193	37.5	-	-
<b>TOTAL</b>	<b><u>\$ 97,804</u></b>	<b><u>\$ 82,845</u></b>	<b>(15.3)%</b>	<b><u>\$ 475,000</u></b>	<b>17.4 %</b>
	<u>Actual 2008 2 Months</u>	<u>Actual 2009 2 Months</u>	<u>Percentage Increase/ (Decrease)</u>	<u>2009 Annual Budget</u>	<u>Percentage Expended</u>
<b>EXPENDITURES</b>					
OTHER OPERATING EXPENSES	\$ 15,611	\$ 17,387	11.4 %	\$ 388,809	4.5 %
TRANSFERS	5,425	4,133	(23.8)	164,800	2.5
<b>TOTAL</b>	<b><u>\$ 21,036</u></b>	<b><u>\$ 21,521</u></b>	<b>2.3 %</b>	<b><u>\$ 553,609</u></b>	<b>3.9 %</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b><u>\$ (76,768)</u></b>	<b><u>\$ 61,325</u></b>		<b><u>\$ (78,609)</u></b>	
<b>FUND BALANCE</b>	<b><u>\$ 376,837</u></b>	<b><u>\$ 491,593</u></b>		<b><u>\$ 351,660</u></b>	

**COMMUNITY REDEVELOPMENT AGENCY**  
**REVENUE/EXPENDITURE ANALYSIS**  
**COMPARISON OF FISCAL YEARS 2008 & 2009**  
**November 30, 2008**

	Actual 2008 2 Months	Actual 2009 2 Months	Percentage Increase/ (Decrease)	2009 Budget	Percentage Collected
<b>REVENUES</b>					
AD VALOREM TAXES-CITY	\$ -	\$ -	- %	\$ 5,080,193	- %
AD VALOREM TAXES-COUNTY	-	-	-	5,587,722	-
INVESTMENT EARNINGS	80,244	125,367	56.2	100,000	125.4
<b>TOTAL</b>	<b>\$ 80,244</b>	<b>\$ 125,367</b>	<b>56.2 %</b>	<b>\$ 10,767,915</b>	<b>1.2 %</b>
	Actual 2008 2 Months	Actual 2009 2 Months	Percentage Increase/ (Decrease)	2009 Budget	Percentage Expended
<b>EXPENDITURES</b>					
AFFORDABLE HOUSING	\$ -	\$ -	- %	\$ 300,000	- %
COURTHOUSE CENTER	-	-	-	29,062	-
CRA-LANDSCAPE/STREETS MAINT	150,283	157,263	4.6	943,575	16.7
DEBT SERVICE	209,281	209,327	-	2,778,960	7.5
DENSITY BONUS INITIATIVE	-	320	-	17,277	1.9
DOWNTOWN PEDESTRIAN ST LIGHTS	-	-	-	1,583,935	-
DOWNTOWN PROJECT COORD	10,871	-	-	-	-
DOWNTOWN REDEVELOPMENT PLAN	-	-	-	400,000	-
DOWNTOWN TRANSPORTATION	-	-	-	353,763	-
ECONOMIC DEVELOPMENT	6,465	-	-	-	-
ENHANCED MAINTENANCE RE TIF	-	-	-	15,000	-
FIVE POINTS PARK	-	-	-	200,000	-
GREATER NEWTOWN REDEVELOPMENT	-	-	-	400,000	-
HERALD TRIBUNE	-	-	-	667,542	-
HISTORIC DESIGNATION	-	(31)	-	6,000	(0.5)
HOUSING AUTHORITY	-	-	-	1,331,359	-
INDIRECT COSTS	733	1,261	72.0	7,921	15.9
INFORMATION SYSTEMS & TECHNOLO	169	60	(64.7)	-	-
INTERSECTION IMPV US 41 & MAIN	-	130	-	210,262	0.1
MAIN STREET & PALM AVE	-	2,000	-	80,000	2.5
NORTH PALM AVE STREETScape	-	-	-	224,911	-
OTHER FUNDS - ADVANCE	83,333	90,033	8.0	540,201	16.7
PALM AVENUE PARKING GARAGE	4,143	5,400	30.3	4,267,057	0.1
PARKING ENFORCEMENT	34,833	-	-	-	-
PEDESTRIAN SLEEVES	-	-	-	858,000	-
PINEAPPLE SQUARE	-	-	-	2,264,008	-
POLICE - TIF FUNDED	103,950	191,299	84.0	1,178,981	16.2
REDEVELOPMENT OFFICE	86,616	119,006	37.4	707,260	16.8
ROSEMARY DISTRICT PATROL	54,898	-	-	-	-
SA 1084-RINGLING SQUARE	-	-	-	336,806	-
SOUTH PALM AVE STREETScape	-	-	-	469	-
SPECIAL LEGAL SERVICES	2,047	1,436	(29.9)	37,500	3.8
STRATEGIC PARKING FACILITIES	18,522	5,400	(70.8)	2,730,695	0.2
TCEA UPDATE	-	-	-	87,500	-
TRANSPORTATION MASTER PLAN	-	3,530	-	550,942	0.6
US 301 WIDENING	-	-	-	27,504	-
US 301-ENHANCED LANDSCAPING	-	-	-	245,000	-
WAYFINDING SIGNAGE	24,058	618	(97.4)	294,372	0.2
WHOLE FOODS	-	-	-	641,539	-
<b>TOTAL</b>	<b>\$ 790,202</b>	<b>\$ 787,051</b>	<b>(0.4)%</b>	<b>\$ 24,317,402</b>	<b>3.2 %</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (709,959)</b>	<b>\$ (661,684)</b>		<b>\$ (13,549,487)</b>	
<b>FUND BALANCE</b>	<b>\$ 8,845,042</b>	<b>\$ 14,382,360</b>		<b>\$ 1,494,557</b>	

**TOURIST DEVELOPMENT TAX  
REVENUE/EXPENDITURE ANALYSIS  
COMPARISON OF FISCAL YEARS 2008 & 2009  
November 30, 2008**

	Actual 2008 2 Months	Actual 2009 2 Months	Percentage Increase/ (Decrease)	2009 Budget	Percentage Collected
<b>REVENUES</b>					
TOURIST DEVELOPMENT TAX	\$ 62,553	\$ 17,772	(71.6)%	\$ 462,079	3.8 %
<b>TOTAL</b>	<b>\$ 62,553</b>	<b>\$ 17,772</b>	<b>(71.6)%</b>	<b>\$ 462,079</b>	<b>3.8 %</b>
	Actual 2008 2 Months	Actual 2009 2 Months	Percentage Increase/ (Decrease)	2009 Budget	Percentage Expended
<b>EXPENDITURES</b>					
ADVERTISING	\$ 128	\$ -	- %	\$ 292	- %
ENGINEERING AND ARCHITECTURAL	47,313	15,934	(66.3)	180,957	8.8
SPECIAL SERVICES	2,907	1,726	(40.6)	5,187	33.3
DUPLICATING AND PRINTING	-	-	-	75	-
TECHNOLOGY CHARGES	-	7	-	42	16.7
LAND	-	-	-	2,110,134	-
COST ALLOCATION	81	116	44.2	698	16.7
<b>TOTAL</b>	<b>\$ 50,430</b>	<b>\$ 17,782</b>	<b>(64.7)%</b>	<b>\$ 2,297,385</b>	<b>0.8 %</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 12,124</b>	<b>\$ (10)</b>		<b>\$ (1,835,306)</b>	
<b>FUND BALANCE</b>	<b>\$ 1,922,614</b>	<b>\$ 1,736,191</b>		<b>\$ (103,979)</b>	

**NEW PENNY SALES TAX 1999-2009**  
**REVENUE/EXPENDITURE ANALYSIS**  
**COMPARISON OF FISCAL YEARS 2008 & 2009**  
**November 30, 2008**

	Actual 2008 2 Months	Actual 2009 2 Months	Percentage Increase/ (Decrease)	2009 Budget	Percentage Collected
<b>REVENUES</b>					
LOCAL GOVT INFRASTRUCT SURTAX	\$ 999,164	\$ 909,131	(9.0)%	\$ 6,300,000	14.4 %
INVESTMENT EARNINGS	122,543	137,941	12.6	150,000	92.0
<b>TOTAL</b>	<b>\$ 1,121,706</b>	<b>\$ 1,047,071</b>	<b>(6.7)%</b>	<b>\$ 6,450,000</b>	<b>16.2 %</b>
	Actual 2008 2 Months	Actual 2009 2 Months	Percentage Increase/ (Decrease)	2009 Budget	Percentage Expended
<b>EXPENDITURES</b>					
BURNS SQUARE	\$ -	\$ -	- %	\$ 800,000	- %
CITY HALL REMODELING	-	-	-	1,051	-
CONSTRUCT NEW SIDEWALKS	11,869	5,969	(49.7)	542,801	1.1
COON KEY UTILITY UNDERGROUND	-	-	-	625,000	-
DEBT SERVICE	265,280	258,862	(2.4)	1,553,174	16.7
FRUITVILLE RD LANDSCAPE 301/MC	-	-	-	633,000	-
JEFFERSON AVE.	-	-	-	105,000	-
LANDSCAPE INCLDNG STREET TREES	-	-	-	170,451	-
LUKEWOOD PARK	-	-	-	32,563	-
NEW CURBS AND GUTTERS	-	-	-	776,594	-
NEWTOWN CAPITAL IMPROVEMENTS	-	-	-	335,638	-
OLD BRADENTON ROAD	-	10,439	-	4,061,704	0.3
OSPREY AVE @ U.S. 41	-	-	-	321,416	-
PAYNE MHP RECREATIONAL PARK	12,969	-	-	3,152	-
PEDESTRIAN SLEEVES	-	-	-	1,357,956	-
POINSETTIA PARK	-	-	-	85,705	-
POLICE CAPITAL IMPROVEMENTS	-	-	-	30,530	-
REUSE EXPANSION	-	-	-	268,805	-
RIGHT OF WAY IMPROVEMENTS	51,233	-	-	303,091	-
ROBERT L. TAYLOR COMMUNITY CTR	-	-	-	222,914	-
SA 1001-MAIN & LEMON SIGNALS	-	-	-	111,353	-
SEAWALL RECONSTRUCTION	-	-	-	325,144	-
SHADE AVE	-	-	-	220,000	-
SIESTA DRIVE	-	-	-	317,000	-
ST ARMANDS BULBOUTS	35,465	-	-	-	-
ST ARMANDS DRAINAGE IMPROVEMNT	-	-	-	5,894	-
STORMWATER UTILITY PROJECTS	1,730	4,486	159.4	4,712,524	0.1
STREET RECONSTRUCTION	-	-	-	1,203,048	-
TRAFFIC CALMING PROGRAM	-	-	-	1,281,480	-
TRAFFIC SIGNALIZATION	-	-	-	1,000,000	-
US 301-ENHANCED LANDSCAPING	-	-	-	757,000	-
<b>TOTAL</b>	<b>\$ 378,545</b>	<b>\$ 279,755</b>	<b>(26.1)%</b>	<b>\$ 22,163,988</b>	<b>1.3 %</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 743,161</b>	<b>\$ 767,316</b>		<b>\$ (15,713,988)</b>	
<b>FUND BALANCE</b>	<b>\$ 14,875,884</b>	<b>\$ 17,575,830</b>		<b>\$ 1,094,526</b>	

**PENNY SALES TAX 1989-1999**  
**REVENUE/EXPENDITURE ANALYSIS**  
**COMPARISON OF FISCAL YEARS 2008 & 2009**  
**November 30, 2008**

	Actual 2008 2 Months	Actual 2009 2 Months	Percentage Increase/ (Decrease)	2009 Budget	Percentage Collected
<b>REVENUES</b>					
SARASOTA COUNTY	\$ -	\$ -	- %	\$ 432,126	- %
INVESTMENT EARNINGS	14,577	14,545	(0.2)	-	-
<b>TOTAL</b>	<b><u>\$ 14,577</u></b>	<b><u>\$ 14,545</u></b>	<b>(0.2)%</b>	<b><u>\$ 432,126</u></b>	<b>3.4 %</b>
	Actual 2008 2 Months	Actual 2009 2 Months	Percentage Increase/ (Decrease)	2009 Budget	Percentage Expended
<b>EXPENDITURES</b>					
BROWNFIELD	\$ 6,120	\$ -	- %	\$ 1,087,731	- %
FDOT DOWNTOWN STUDY	-	-	-	12,142	-
HANDICAP ACCESS IMPROVEMENTS	1,270	-	-	225,761	-
PARKING SPACE ENHANCEMENT	-	-	-	57,123	-
POLICE STATION CONST/IMP	-	-	-	4,408	-
ROBERT L. TAYLOR COMMUNITY CTR	-	-	-	33,589	-
SHORELINE RESTORATION PROJECTS	-	-	-	679	-
ST ARMANDS BULBOUTS	174,918	-	-	-	-
<b>TOTAL</b>	<b><u>\$ 182,308</u></b>	<b><u>\$ -</u></b>	<b>(100.0)%</b>	<b><u>\$ 1,421,433</u></b>	<b>0.0 %</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b><u>\$ (167,730)</u></b>	<b><u>\$ 14,545</u></b>		<b><u>\$ (989,307)</u></b>	
<b>FUND BALANCE</b>	<b><u>\$ 1,458,590</u></b>	<b><u>\$ 1,717,585</u></b>		<b><u>\$ 713,733</u></b>	

**SUBSTANDARD HOUSING DEMOLITION**  
**REVENUE/EXPENDITURE ANALYSIS**  
**COMPARISON OF FISCAL YEARS 2008 & 2009**  
**November 30, 2008**

	Actual 2008 2 Months	Actual 2009 2 Months	Percentage Increase/ (Decrease)	2009 Budget	Percentage Collected
<b>REVENUES</b>					
DEMOLITION REVENUE	\$ 4,952	\$ 5,920	19.6 %	\$ -	- %
<b>TOTAL</b>	<u>\$ 4,952</u>	<u>\$ 5,920</u>	19.6 %	<u>\$ -</u>	- %
	Actual 2008 2 Months	Actual 2009 2 Months	Percentage Increase/ (Decrease)	2009 Budget	Percentage Expended
<b>EXPENDITURES</b>					
DEMOLITION	1,701	2,650	55.8	75,670	3.5
SPECIAL SERVICES	-	-	-	58,878	-
<b>TOTAL</b>	<u>\$ 1,701</u>	<u>\$ 2,650</u>	55.8 %	<u>\$ 134,548</u>	2.0 %
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<u>\$ 3,251</u>	<u>\$ 3,270</u>		<u>\$ (134,548)</u>	
<b>FUND BALANCE</b>	<u>\$ 133,689</u>	<u>\$ 150,547</u>		<u>\$ 12,300</u>	

**PUBLIC ART**  
**REVENUE/EXPENDITURE ANALYSIS**  
**COMPARISON OF FISCAL YEARS 2008 & 2009**  
**November 30, 2008**

	Actual 2008 2 Months	Actual 2009 2 Months	Percentage Increase/ (Decrease)	2009 Budget	Percentage Collected/ Expended
<b><u>New Public Art</u></b>					
<b>REVENUES</b>					
CONTRIBUTIONS & SPONSORSHIPS	\$ 31,529	\$ (15,172)	(148.1)%	\$ -	- %
<b>TOTAL</b>	<b>\$ 31,529</b>	<b>\$ (15,172)</b>	<b>(148.1)%</b>	<b>\$ -</b>	<b>- %</b>
<b>EXPENDITURES</b>					
ART WORK	\$ -	\$ -	- %	\$ 184,253	- %
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>- %</b>	<b>\$ 184,253</b>	<b>- %</b>
	Actual 2008 2 Months	Actual 2009 2 Months	Percentage Increase/ (Decrease)	2009 Budget	Percentage Collected/ Expended
<b><u>Maintenance-Planning</u></b>					
<b>REVENUES</b>					
INTERFUND TRANSFER-GENERAL FD	\$ 6,333	\$ 6,333	- %	\$ 38,000	16.7 %
<b>TOTAL</b>	<b>\$ 6,333</b>	<b>\$ 6,333</b>	<b>- %</b>	<b>\$ 38,000</b>	<b>16.7 %</b>
<b>EXPENDITURES</b>					
PUBLIC ART	\$ -	\$ -	- %	\$ 90,680	- %
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>- %</b>	<b>\$ 90,680</b>	<b>- %</b>

**PUBLIC ART**  
**REVENUE/EXPENDITURE ANALYSIS**  
**COMPARISON OF FISCAL YEARS 2008 & 2009**  
**November 30, 2008**

	Actual 2008 2 Months	Actual 2009 2 Months	Percentage Increase/ (Decrease)	2009 Budget	Percentage Collected/ Expended
<b><u>Maintenance-Public Works</u></b>					
<b>REVENUES</b>					
TOTAL	\$ -	\$ -	- %	\$ -	- %
<b>EXPENDITURES</b>					
PUBLIC ART	\$ 1,950	\$ -	(100.0)%	\$ 10,000	- %
ART WORK	-	-	-	23,944	-
TOTAL	\$ 1,950	\$ -	(100.0)%	\$ 33,944	- %

	Actual 2008 2 Months	Actual 2009 2 Months	Percentage Increase/ (Decrease)	2009 Budget	Percentage Collected/ Expended
<b><u>Good Heart Plaza Maintenance</u></b>					
<b>REVENUES</b>					
INVESTMENT EARNINGS TRANSFER	\$ -	\$ -	- %	\$ -	- %
TOTAL	\$ -	\$ -	- %	\$ -	- %
<b>EXPENDITURES</b>					
PUBLIC ART	\$ -	\$ -	- %	\$ 27,500	- %
TOTAL	\$ -	\$ -	- %	\$ 27,500	- %
INCREASE (DECREASE) IN FUND BALANCE	\$ 35,912	\$ (8,838)		\$ (298,377)	
FUND BALANCE	\$ 238,378	\$ 287,022		\$ (2,516)	

**COMMUNITY DEVELOPMENT BLOCK GRANT  
REVENUE/EXPENDITURE ANALYSIS  
COMPARISON OF FISCAL YEARS 2008 & 2009  
November 30, 2008**

	Actual 2008 2 Months	Actual 2009 2 Months	Percentage Increase/ (Decrease)	2009 Budget	Percentage Collected
<b>REVENUES</b>					
HUD REVENUE	\$ 29,150	\$ 18,244	(37.4)%	\$ 1,493,296	1.2 %
CHARGES FOR COPIES	42	-	-	-	-
INTEREST INCOME	280	360	28.7	-	-
HOUSE PAYMENT OHCD	4,805	4,322	(10.0)	-	-
<b>TOTAL</b>	<b>\$ 34,276</b>	<b>\$ 22,926</b>	<b>(33.1)%</b>	<b>\$ 1,493,296</b>	<b>1.5 %</b>
	Actual 2008 2 Months	Actual 2009 2 Months	Percentage Increase/ (Decrease)	2009 Budget	Percentage Expended
<b>EXPENDITURES</b>					
COMMERCIAL REHABILITATION	\$ -	\$ -	- %	\$ 250,000	- %
ECONOMIC DEVELOPMENT	-	-	-	482,102	-
FAIR HOUSING	-	-	-	2,404	-
HOMELESS ACTIVITIES	-	-	-	27,000	-
HOUSING ADMINISTRATION	15,973	19,914	24.7	132,665	15.0
REHABILITATION PROGRAM	14,893	14,295	(4.0)	516,896	2.8
STREET AND HIGHWAY MAINTENANCE	-	-	-	12,553	-
SUMMER YOUTH PROGRAM	-	-	-	70,000	-
<b>TOTAL</b>	<b>\$ 30,866</b>	<b>\$ 34,208</b>	<b>10.8 %</b>	<b>\$ 1,493,620</b>	<b>2.3 %</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 3,410</b>	<b>\$ (11,282)</b>		<b>\$ (324)</b>	
<b>FUND BALANCE</b>	<b>\$ 3,410</b>	<b>\$ (11,285)</b>		<b>\$ (324)</b>	

**HUD-HOME PROGRAM**  
**REVENUE/EXPENDITURE ANALYSIS**  
**COMPARISON OF FISCAL YEARS 2008 & 2009**  
**November 30, 2008**

	Actual 2008 2 Months	Actual 2009 2 Months	Percentage Increase/ (Decrease)	2009 Budget	Percentage Collected
<b>REVENUES</b>					
HUD REVENUE	\$ -	\$ 92,268	- %	\$ 2,082,360	4.4 %
INTEREST INCOME	3,330	3,204	(3.8)	-	-
OTHER MISCELLANEOUS REVENUES	1,752	10	(99.4)	-	-
HOUSE PAYMENT OHCD	53,039	26,986	(49.1)	-	-
<b>TOTAL</b>	<b>\$ 58,121</b>	<b>\$ 122,468</b>	<b>110.7 %</b>	<b>\$ 2,082,360</b>	<b>5.9 %</b>
	Actual 2008 2 Months	Actual 2009 2 Months	Percentage Increase/ (Decrease)	2009 Budget	Percentage Expended
<b>EXPENDITURES</b>					
AMERICAN DREAM DOWNPAYMENT INI	\$ -	\$ -	- %	\$ 7,437	- %
SECURITY DEPOSIT ASSISTANCE	7,180	647	(91.0)	64,261	1.0
CITY CHDO PROJECT COSTS	-	18,154	-	867,509	2.1
DOWNPAYMENT ASSISTANCE PROG	140,000	-	-	774,672	-
TRANSITIONAL HOUSING	47,170	24,538	(48.0)	137,514	17.8
HOUSING ADMINISTRATION	27,458	14,463	(47.3)	120,190	12.0
HOUSING PARTNERSHIP	-	-	-	39,553	-
REHABILITATION PROGRAM	-	-	-	72,258	-
<b>TOTAL</b>	<b>\$ 221,808</b>	<b>\$ 57,803</b>	<b>(73.9)%</b>	<b>\$ 2,083,394</b>	<b>2.8 %</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (163,687)</b>	<b>\$ 64,665</b>		<b>\$ (1,034)</b>	
<b>FUND BALANCE</b>	<b>\$ (163,687)</b>	<b>\$ 65,199</b>		<b>\$ (1,034)</b>	

**STATE HOUSING INITIATIVE PARTNERSHIP  
REVENUE/EXPENDITURE ANALYSIS  
COMPARISON OF FISCAL YEARS 2008 & 2009  
November 30, 2008**

	Actual 2008 2 Months	Actual 2009 2 Months	Percentage Increase/ (Decrease)	2009 Budget	Percentage Collected
<b>REVENUES</b>					
SHIP	\$ -	\$ -	- %	\$ 1,921,943	-
STATE HOUSING INITIATIVE PTSP	-	801,789	-	1,997,994	40.1
SARASOTA COUNTY	-	164,697	-	-	-
INTEREST INCOME	159	627	293.6	-	-
OTHER MISCELLANEOUS REVENUES	11	1,148	10,630.8	-	-
HOUSE PAYMENT OHCD	99,737	-	-	-	-
VLI OHCD PAYMENT	-	301	-	-	-
LOW OHCD PAYMENT	-	7,878	-	-	-
MOD OHCD PAYMENT	-	51	-	-	-
VLI REFI OHCD	-	5,719	-	-	-
LOW REFI OHCD PAYMENT	-	35,349	-	-	-
INVESTMENT EARNINGS	50,796	57,512	13.2	-	-
<b>TOTAL</b>	<b>\$ 150,703</b>	<b>\$ 1,075,072</b>	<b>613.4 %</b>	<b>\$ 3,919,937</b>	<b>27.4 %</b>
	Actual 2008 2 Months	Actual 2009 2 Months	Percentage Increase/ (Decrease)	2009 Budget	Percentage Expended
<b>EXPENDITURES</b>					
LAND ACQUISITION	\$ 2,345	\$ -	- %	\$ 67,062	-
DOWNPAYMENT ASSISTANCE PROG	70,000	-	-	1,051,176	-
TRANSITIONAL HOUSING	-	-	-	85,873	-
PUBLIC HOUSING	-	-	-	1,000,000	-
SPECIAL NEEDS	19,128	-	-	574,674	-
HOUSING ADMINISTRATION	59,274	43,978	(25.8)	369,334	11.9
IMPACT/CAPACITY FEES	46,006	7,346	(84.0)	149,022	4.9
TAX CREDIT/CONTINGENCY	-	-	-	603,073	-
HOME OWNERSHIP COUNSELING	-	-	-	57,876	-
HOUSING PARTNERSHIP	34,364	11,000	(68.0)	1,207,963	0.9
REHABILITATION PROGRAM	29,682	54,451	83.4	3,777,065	1.4
<b>TOTAL</b>	<b>\$ 260,799</b>	<b>\$ 116,774</b>	<b>(55.2)%</b>	<b>\$ 8,943,117</b>	<b>1.3 %</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (110,097)</b>	<b>\$ 958,298</b>		<b>\$ (5,023,180)</b>	
<b>FUND BALANCE</b>	<b>\$ 5,687,767</b>	<b>\$ 6,905,771</b>		<b>\$ 924,293</b>	

**ST ARMANDS BUSINESS DISTRICT  
REVENUE/EXPENDITURE ANALYSIS  
COMPARISON OF FISCAL YEARS 2008 & 2009  
November 30, 2008**

	Actual 2008 2 Months	Actual 2009 2 Months	Percentage Increase/ (Decrease)	2009 Budget	Percentage Collected/ Expended
<b><u>Operations</u></b>					
<b>REVENUES</b>					
AD VALOREM TAXES-CITY	\$ 60,562	\$ 33,093	(45.4)%	\$ 241,000	13.7 %
CONTRIBUTIONS & SPONSORSHIPS	33,500	-	-	-	-
INVESTMENT EARNINGS	380	492	29.6	3,000	16.4
<b>TOTAL</b>	<b>\$ 94,442</b>	<b>\$ 33,586</b>	<b>(64.4)%</b>	<b>\$ 244,000</b>	<b>13.8 %</b>
<b>EXPENDITURES</b>					
OFFICE SUPPLIES	\$ 206	\$ 60	(70.9)%	\$ 2,500	2.4 %
INSURANCE	-	-	-	2,000	-
SPECIAL SERVICES	363	73,865	20,276.6	100,032	73.8
DUPLICATING AND PRINTING	-	328	-	-	-
TITLE RECORDING/FILING FEES	175	175	-	175	100.0
PROMOTIONAL ACTIVITIES	11,578	21,965	89.7	80,060	27.4
TECHNOLOGY CHARGES	135	19	(86.0)	113	16.7
LAND	-	1,450	-	20,000	7.3
CONTINGENCY	-	-	-	1,590	-
PRINCIPAL	127,000	125,000	(1.6)	100,000	125.0
INTEREST	3,464	1,889	(45.5)	20,000	9.4
COST ALLOCATION	583	844	44.8	5,062	16.7
LEGAL-SPECIAL COUNSEL	600	-	-	10,000	-
<b>TOTAL</b>	<b>\$ 144,103</b>	<b>\$ 225,594</b>	<b>56.6 %</b>	<b>\$ 341,532</b>	<b>66.1 %</b>
	Actual 2008 2 Months	Actual 2009 2 Months	Percentage Increase/ (Decrease)	2009 Budget	Percentage Collected/ Expended
<b><u>Capital</u></b>					
<b>REVENUES</b>					
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>- %</b>	<b>\$ -</b>	<b>- %</b>
<b>EXPENDITURES</b>					
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>- %</b>	<b>\$ -</b>	<b>- %</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (49,662)</b>	<b>\$ (192,009)</b>		<b>\$ (97,532)</b>	
<b>FUND BALANCE</b>	<b>\$ 1,877</b>	<b>\$ (61,654)</b>		<b>\$ 32,822</b>	

**INFORMATION TECHNOLOGY  
REVENUE/EXPENDITURE ANALYSIS  
COMPARISON OF FISCAL YEARS 2008 & 2009  
November 30, 2008**

	Actual 2008 2 Months	Actual 2009 2 Months	Percentage Increase/ (Decrease)	2009 Budget	Percentage Collected
<b>REVENUES</b>					
SURPLUS FURNITURE, FIXTURES	\$ 167	\$ -	(100.0)%	\$ -	- %
TECHNOLOGY CHARGES	289,859	291,667	0.6	1,500,000	19.4
INVESTMENT EARNINGS	9,246	8,710	(5.8)	20,000	43.5
<b>TOTAL</b>	<b>\$ 299,271</b>	<b>\$ 300,376</b>	<b>0.4 %</b>	<b>\$ 1,520,000</b>	<b>19.8 %</b>
	Actual 2008 2 Months	Actual 2009 2 Months	Percentage Increase/ (Decrease)	2009 Budget	Percentage Expended
<b>EXPENDITURES - RECURRING OPERATIONS</b>					
PERSONAL SERVICES	\$ 169,149	\$ 157,542	(6.9)%	\$ 959,209	16.4 %
OTHER OPERATING EXPENSE	72,056	109,970	52.6	722,173	15.2
CAPITAL OUTLAY	2,230	4,401	97.4	121,659	3.6
COST ALLOCATION	8,712	-	-	-	-
<b>TOTAL</b>	<b>252,146</b>	<b>271,913</b>	<b>7.8 %</b>	<b>1,803,041</b>	<b>15.1 %</b>
<b>EXPENDITURES- INFORMATION MASTER PLAN</b>					
GEOGRAPHIC INFORMATION SYSTEM	333	15,055	4,427.7	93,396	16.1
IST TRAINING FACILITY IMP	4,366	-	-	-	-
TELECOMMUNICATIONS SYSTEM	-	-	-	740	-
NOTES MIGRATION	10,651	4,403	(58.7)	6,278	70.1
DISASTER RECOVERY	-	3,798	-	19,411	19.6
<b>TOTAL</b>	<b>15,350</b>	<b>23,255</b>	<b>51.5 %</b>	<b>119,825</b>	<b>19.4 %</b>
<b>EXPENDITURES- CAPITAL REPLACEMENT</b>					
PC AND RELATED HARDWARE	-	-	-	100,000	-
<b>TOTAL</b>	<b>-</b>	<b>-</b>	<b>- %</b>	<b>100,000</b>	<b>- %</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 31,775</b>	<b>\$ 5,209</b>		<b>\$ (502,865)</b>	
<b>FUND BALANCE</b>	<b>\$ 972,971</b>	<b>\$ 939,297</b>		<b>\$ 431,223</b>	

**PUBLIC WORKS EQUIPMENT MAINT  
REVENUE/EXPENDITURE ANALYSIS  
COMPARISON OF FISCAL YEARS 2008 & 2009  
November 30, 2008**

	Actual 2008 2 Months	Actual 2009 2 Months	Percentage Increase/ (Decrease)	2009 Budget	Percentage Collected
<b>REVENUES</b>					
BULK OIL	\$ 4,899	\$ 3,766	(23.1)%	\$ 30,000	12.6 %
CAN OIL	151	90	(40.3)	1,000	9.0
CARS & LIGHT TRUCK PM	5,845	25,835	342.0	212,089	12.2
CARS & LIGHT TRUCK REPAIRS	20,393	55,601	172.7	311,475	17.9
CONTAINER REPAIR	4,297	-	-	5,000	-
DIESEL FUEL	61,516	66,834	8.6	535,052	12.5
EQUIPMENT REPAIR / MAINTENANCE	-	-	-	128,056	-
GREASE	392	259	(33.9)	2,300	11.3
INTERFUND TRANSFERS	-	-	-	-	-
OTHER CENTRAL SERVICES	2,128	-	-	117,034	-
REBATE ON MUNICIPAL VEHICLES	-	8,651	-	50,000	17.3
REFUSE EQUIPMENT PM	9,733	2,906	(70.1)	46,590	6.2
REFUSE MAIN REPAIRS	27,733	17,106	(38.3)	240,021	7.1
SUPPLIES AND MATERIALS	-	76,814	-	-	-
SURPLUS FURNITURE, FIXTURES	1	-	-	-	-
TOWING	1,460	195	(86.6)	8,280	2.4
TRUCKS/CONSTRUCTION EQUIP PM	10,475	5,891	(43.8)	41,043	14.4
TRUCKS/CONSTRUCTION EQUIP REP	32,886	39,058	18.8	153,274	25.5
UNLEADED GAS	136,186	111,028	(18.5)	965,932	11.5
WELDING	272	208	(23.5)	4,000	5.2
INVESTMENT EARNINGS	6,552	4,324	(34.0)	15,000	28.8
<b>TOTAL</b>	<b>\$ 324,917</b>	<b>\$ 418,566</b>		<b>\$ 2,866,146</b>	
<b>EXPENDITURES</b>					
PERSONAL SERVICES	\$ 105,311	\$ 149,661	42.1 %	\$ 906,430	16.5 %
CAPITAL OUTLAY	2,750	-	-	378,786	-
PRINCIPAL	5,318	5,508	3.6	33,046	16.7
INTEREST	1,604	1,414	(11.8)	8,486	16.7
COST ALLOCATION	15,334	18,903	23.3	113,420	16.7
DEBT-SERVICE	101	101	0.3	606	16.7
OPERATING EXPENSES	22,640	15,851	(30.0)	168,741	9.4
MERCHANDISE FOR RESALE	136,630	198,418	45.2	1,682,629	11.8
<b>TOTAL</b>	<b>\$ 289,688</b>	<b>\$ 389,855</b>		<b>\$ 3,292,144</b>	
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 35,229</b>	<b>\$ 28,711</b>		<b>\$ (425,998)</b>	
<b>FUND BALANCE</b>	<b>\$ 760,010</b>	<b>\$ 653,341</b>		<b>\$ 165,586</b>	

**EQUIPMENT REPLACEMENT FUND  
REVENUE/EXPENDITURE ANALYSIS  
COMPARISON OF FISCAL YEARS 2008 & 2009  
November 30, 2008**

	Actual 2008 2 Months	Actual 2009 2 Months	Percentage Increase/ (Decrease)	2009 Budget	Percentage Collected
<b>REVENUES</b>					
EQUIPMENT	117,396	97,000	(17.4)	582,000	16.7
SURPLUS FURNITURE, FIXTURES	4,241	-	-	6,000	-
INVESTMENT EARNINGS	22,922	30,537	33.2	60,000	50.9
<b>TOTAL</b>	<b>\$ 144,560</b>	<b>\$ 127,537</b>	<b>(11.8)%</b>	<b>\$ 648,000</b>	<b>19.7 %</b>
	Actual 2008 2 Months	Actual 2009 2 Months	Percentage Increase/ (Decrease)	2009 Budget	Percentage Expended
<b>EXPENDITURES</b>					
GENERAL SERVICES	\$ 11,155	\$ -	- %	\$ -	- %
MAINTENANCE OF CITY HALL	-	-	-	-	-
BUILDING AND ZONING	-	-	-	-	-
FINANCIAL ADMINISTRATION	1,063	1,173	10.3	25,036	4.7
POLICE	1,790	1,850	3.4	178,116	1.0
PARKS & LANDSCAPE MAINTENANCE	-	-	-	284,147	-
MUNICIPAL AUDITORIUM	-	-	-	215,000	-
PAYNE PARK AUDITORIUM/MHP	-	13,590	-	13,590	100.0
STREET AND HIGHWAY MAINTENANCE	-	-	-	258,000	-
BAYFRONT PARK/MOORINGS	10,708	1,070	(90.0)	209,939	0.5
<b>TOTAL</b>	<b>\$ 24,716</b>	<b>\$ 17,683</b>	<b>(28.5)%</b>	<b>\$ 1,183,828</b>	<b>1.5 %</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 119,844</b>	<b>\$ 109,853</b>		<b>\$ (535,828)</b>	
<b>FUND BALANCE</b>	<b>\$ 2,674,574</b>	<b>\$ 3,638,257</b>		<b>\$ 2,992,575</b>	

**WORKERS COMPENSATION  
REVENUE/EXPENDITURE ANALYSIS  
COMPARISON OF FISCAL YEARS 2008 & 2009  
November 30, 2008**

	Actual 2008 2 Months	Actual 2009 2 Months	Percentage Increase/ (Decrease)	2009 Budget	Percentage Collected
<b>REVENUES</b>					
PREMIUMS WORKERS COMP-CITY	283,045	268,132	(5.3)	1,363,717	19.7
PREMIUMS WORKERS COMP-OFF DUTY	3,392	2,021	(40.4)	-	-
INVESTMENT EARNINGS	54,804	61,029	11.4	200,000	30.5
<b>TOTAL</b>	<b>\$ 341,240</b>	<b>\$ 331,183</b>	<b>(2.9)%</b>	<b>\$ 1,563,717</b>	<b>21.2 %</b>
	Actual 2008 2 Months	Actual 2009 2 Months	Percentage Increase/ (Decrease)	2009 Budget	Percentage Expended
<b>EXPENDITURES</b>					
INSURANCE	\$ 132,187	\$ 136,995	3.6 %	\$ 175,000	78.3 %
ACCOUNTING AND AUDITING	-	-	-	3,000	-
CLAIMS AND JUDGMENTS	53,938	107,385	99.1	1,000,000	10.7
SPECIAL SERVICES	-	5,792	-	147,500	3.9
TECHNOLOGY CHARGES	2,655	2,691	1.3	16,145	16.7
ALLOCATION-BENEFITS/RISK MNGT	17,023	17,624	3.5	107,262	16.4
COST ALLOCATION	11,503	11,673	1.5	70,037	16.7
TRANSFER-GENERAL LIABILITY	16,667	50,000	200.0	300,000	16.7
<b>TOTAL</b>	<b>\$ 233,973</b>	<b>\$ 332,159</b>	<b>42.0 %</b>	<b>\$ 1,818,944</b>	<b>18.3 %</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 107,267</b>	<b>\$ (976)</b>		<b>\$ (255,227)</b>	
<b>FUND BALANCE</b>	<b>\$ 3,818,178</b>	<b>\$ 4,641,431</b>		<b>\$ 4,387,181</b>	

**FLEET LIABILITY**  
**REVENUE/EXPENDITURE ANALYSIS**  
**COMPARISON OF FISCAL YEARS 2008 & 2009**  
**November 30, 2008**

	Actual 2008 2 Months	Actual 2009 2 Months	Percentage Increase/ (Decrease)	2009 Budget	Percentage Collected
<b>REVENUES</b>					
INTEREST INCOME	\$ 1,604	\$ 1,414	(11.8)%	\$ 8,486	16.7 %
LOAN PROCEEDS	5,318	5,508	3.6	33,046	16.7
PREMIUMS FLEET LIABILITY	-	-	-	295,000	-
INVESTMENT EARNINGS	18,067	18,049	(0.1)	50,000	36.1
<b>TOTAL</b>	<b>\$ 24,989</b>	<b>\$ 24,971</b>	<b>(0.1)%</b>	<b>\$ 386,532</b>	<b>6.5 %</b>
	Actual 2008 2 Months	Actual 2009 2 Months	Percentage Increase/ (Decrease)	2009 Budget	Percentage Expended
<b>EXPENDITURES</b>					
ACCOUNTING AND AUDITING	\$ -	\$ -	- %	\$ 3,000	- %
CLAIMS AND JUDGMENTS	24,750	1,035	(95.8)	150,000	0.7
TECHNOLOGY CHARGES	4,253	4,369	2.7	26,215	16.7
ALLOCATION-BENEFITS/RISK MNGT	13,984	14,478	3.5	88,116	16.4
COST ALLOCATION	18,423	19,176	4.1	115,057	16.7
<b>TOTAL</b>	<b>\$ 61,410</b>	<b>\$ 39,058</b>	<b>(36.4)%</b>	<b>\$ 382,388</b>	<b>10.2 %</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (36,421)</b>	<b>\$ (14,087)</b>		<b>\$ 4,144</b>	
<b>FUND BALANCE</b>	<b>\$ 2,048,605</b>	<b>\$ 2,102,601</b>		<b>\$ 2,153,877</b>	

**INTENTIONAL KILL**  
**REVENUE/EXPENDITURE ANALYSIS**  
**COMPARISON OF FISCAL YEARS 2008 & 2009**  
**November 30, 2008**

	Actual 2008 2 Months	Actual 2009 2 Months	Percentage Increase/ (Decrease)	2009 Budget	Percentage Collected
<b>REVENUES</b>					
PREMIUMS-SELF INSURANCE	\$ -	\$ -	- %	\$ 8,800	- %
INVESTMENT EARNINGS	2,877	2,988	3.8	7,500	39.8
<b>TOTAL</b>	<b>\$ 2,877</b>	<b>\$ 2,988</b>	<b>3.8 %</b>	<b>\$ 16,300</b>	<b>18.3 %</b>
	Actual 2008 2 Months	Actual 2009 2 Months	Percentage Increase/ (Decrease)	2009 Budget	Percentage Expended
<b>EXPENDITURES</b>					
INSURANCE	\$ -	\$ -	- %	\$ (1)	- %
CLAIMS AND JUDGMENTS	-	-	-	1	-
<b>TOTAL</b>	<b>\$ -</b>	<b>\$ -</b>	<b>- %</b>	<b>\$ -</b>	<b>- %</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 2,877</b>	<b>\$ 2,988</b>		<b>\$ 16,300</b>	
<b>FUND BALANCE</b>	<b>\$ 331,471</b>	<b>\$ 352,911</b>		<b>\$ 366,223</b>	

**GENERAL LIABILITY FUND**  
**REVENUE/EXPENDITURE ANALYSIS**  
**COMPARISON OF FISCAL YEARS 2008 & 2009**  
**November 30, 2008**

	<u>Actual 2008 2 Months</u>	<u>Actual 2009 2 Months</u>	<u>Percentage Increase/ (Decrease)</u>	<u>2009 Budget</u>	<u>Percentage Collected</u>
<b>REVENUES</b>					
INTERFUND TRANSFERS	\$ 16,667	\$ 50,000	200.0 %	\$ 300,000	16.7 %
INVESTMENT EARNINGS	(64)	718	(1,219.1)	-	-
<b>TOTAL</b>	<u><u>\$ 16,602</u></u>	<u><u>\$ 50,718</u></u>	<b>205.5 %</b>	<u><u>\$ 300,000</u></u>	<b>16.9 %</b>
	<u>Actual 2008 2 Months</u>	<u>Actual 2009 2 Months</u>	<u>Percentage Increase/ (Decrease)</u>	<u>2009 Budget</u>	<u>Percentage Expended</u>
<b>EXPENDITURES</b>					
CLAIMS AND JUDGMENTS	\$ -	\$ -	- %	\$ 200,000	- %
<b>TOTAL</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<b>- %</b>	<u><u>\$ 200,000</u></u>	<b>- %</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<u><u>\$ 16,602</u></u>	<u><u>\$ 50,718</u></u>		<u><u>\$ 100,000</u></u>	
<b>FUND BALANCE</b>	<u><u>\$ 651</u></u>	<u><u>\$ 110,066</u></u>		<u><u>\$ 159,348</u></u>	

**GROUP MEDICAL AND DENTAL  
REVENUE/EXPENDITURE ANALYSIS  
COMPARISON OF FISCAL YEARS 2008 & 2009  
November 30, 2008**

	<u>Actual 2008 2 Months</u>	<u>Actual 2009 2 Months</u>	<u>Percentage Increase/ (Decrease)</u>	<u>2009 Budget</u>	<u>Percentage Collected</u>
<b>REVENUES</b>					
PREMIUMS-PPO	\$ 17,415	\$ 16,970	(2.6)%	\$ 97,500	17.4 %
PREMIUMS-EPO	185,177	184,326	(0.5)	1,109,890	16.6
PREMIUMS-EPO2	15,023	13,866	(7.7)	102,799	13.5
PREMIUMS-BASIC/NAVIGATOR	1,693	3,825	125.9	17,305	22.1
SPOUSAL SURCHARGE	5,216	3,751	(28.1)	24,003	15.6
REIMBURSEMENTS	300	272,362	90,687.3	-	-
COBRA CONTINUATION COVERAGE	2,163	5,652	161.4	60,000	9.4
CITY CONTRIBUTION	1,206,117	1,023,435	(15.1)	6,019,416	17.0
INVESTMENT EARNINGS	44,659	55,233	23.7	150,000	36.8
<b>TOTAL</b>	<b><u>\$ 1,477,762</u></b>	<b><u>\$ 1,579,420</u></b>	<b>6.9 %</b>	<b><u>\$ 7,580,913</u></b>	<b>20.8 %</b>
	<u>Actual 2008 2 Months</u>	<u>Actual 2009 2 Months</u>	<u>Percentage Increase/ (Decrease)</u>	<u>2009 Budget</u>	<u>Percentage Expended</u>
<b>EXPENDITURES</b>					
NURSE	\$ 250	\$ -	(100.0)%	\$ -	- %
PROVISIONS	\$ 276	-	-	\$ 500	-
DUES AND MEMBERSHIPS	-	-	-	300	-
INSURANCE	22,359	20,835	(6.8)	338,805	6.1
ACCOUNTING AND AUDITING	6,000	-	-	10,750	-
CLAIMS AND JUDGMENTS	793,152	1,157,672	46.0	6,835,164	16.9
SPECIAL SERVICES	33,717	43,976	30.4	385,235	11.4
EQUIPMENT AND PROPERTY RENTAL	3,885	4,354	12.1	4,700	92.6
TECHNOLOGY CHARGES	142	70	(50.4)	421	16.7
EMPLOYEE PROGRAMS	1,625	-	-	20,900	-
ALLOCATION-BENEFITS/RISK MNGT	10,547	10,201	(3.3)	60,852	16.8
COST ALLOCATION	613	1,333	117.7	7,999	16.7
<b>TOTAL</b>	<b><u>\$ 872,564</u></b>	<b><u>\$ 1,238,441</u></b>	<b>41.9 %</b>	<b><u>\$ 7,665,626</u></b>	<b>16.2 %</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b><u>\$ 605,198</u></b>	<b><u>\$ 340,978</u></b>		<b><u>\$ (84,713)</u></b>	
<b>FUND BALANCE</b>	<b><u>\$ 4,204,906</u></b>	<b><u>\$ 6,049,288</u></b>		<b><u>\$ 5,623,596</u></b>	

**POLICE LIABILITY**  
**REVENUE/EXPENDITURE ANALYSIS**  
**COMPARISON OF FISCAL YEARS 2008 & 2009**  
**November 30, 2008**

	Actual 2008 2 Months	Actual 2009 2 Months	Percentage Increase/ (Decrease)	2009 Budget	Percentage Collected
<b>REVENUES</b>					
PREMIUMS-SELF INSURANCE	\$ -	\$ -	- %	\$ 250,000	- %
INVESTMENT EARNINGS	342	1,611	370.8	4,000	40.3
<b>TOTAL</b>	<b>\$ 342</b>	<b>\$ 1,611</b>	<b>370.8 %</b>	<b>\$ 254,000</b>	<b>0.6 %</b>
	Actual 2008 2 Months	Actual 2009 2 Months	Percentage Increase/ (Decrease)	2009 Budget	Percentage Expended
<b>EXPENDITURES</b>					
ACCOUNTING AND AUDITING	\$ -	\$ -	- %	\$ 2,000	- %
CLAIMS AND JUDGMENTS	-	-	-	156,340	-
LEGAL AND JUDICIAL	8,066	912	(88.7)	74,000	1.2
TECHNOLOGY CHARGES	672	693	3.2	4,160	16.7
COST ALLOCATION	2,909	2,917	0.3	17,500	16.7
<b>TOTAL</b>	<b>\$ 11,647</b>	<b>\$ 4,522</b>	<b>(61.2)%</b>	<b>\$ 254,000</b>	<b>1.8 %</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (11,304)</b>	<b>\$ (2,911)</b>		<b>\$ -</b>	
<b>FUND BALANCE</b>	<b>\$ 31,475</b>	<b>\$ 187,935</b>		<b>\$ 190,845</b>	

**BOBBY JONES GOLF COURSE**  
**REVENUE/EXPENDITURE ANALYSIS**  
**COMPARISON OF FISCAL YEARS 2008 & 2009**  
**November 30, 2008**

	PRIOR YEAR		CURRENT YEAR			
	Actual 2008 Month	YTD Actual 2008 2 Months	Actual Current Month	YTD Actual 2009 2 Months	Budget 2009 2 Months	Variance Favorable (Unfavorable)
<b>REVENUES:</b>						
GREEN FEES	\$ 95,983	\$ 121,805	\$ 112,274	\$ 145,102	\$ 124,448	\$ 20,654
ANNUAL GREEN FEES	1,918	200,788	2,205	172,271	185,988	(13,717)
FOOD SALES	850	1,036	-	-	-	-
CART RENTAL	102,608	170,743	103,101	185,455	189,543	(4,088)
MERCHANDISE SALES	14,674	23,793	10,819	22,319	25,246	(2,927)
GPS CART RENTAL	6,898	14,901	6,912	12,519	16,991	(4,472)
RESTAURANT RENTAL	1,570	1,070	1,050	2,100	1,262	838
OTHER GOLF COURSE REVENUE	(97)	40	209	1,567	58	1,509
LOCKER RENTAL	603	4,675	402	3,965	4,658	(693)
RANGE FEES	2,368	4,003	3,419	5,632	4,481	1,151
TOURNAMENT FEES	-	-	3,969	3,969	-	3,969
TOURNAMENT AND UNIFORM SALES	4,563	5,131	1,243	1,725	6,756	(5,031)
TENNIS COURTS TICKETS	-	-	9	14	-	14
EQUIPMENT RENTALS	1,514	2,446	1,720	3,230	2,233	997
UTILITIES	2,197	(698)	2,120	2,169	(661)	2,830
OTHER MISCELLANEOUS REVENUES	30	60	30	60	6	54
INVESTMENT EARNINGS	9,843	13,229	5,788	8,508	11,038	\$ (2,530)
<b>TOTAL</b>	<b>\$ 245,522</b>	<b>\$ 563,022</b>	<b>\$ 255,270</b>	<b>\$ 570,604</b>	<b>\$ 572,047</b>	<b>\$ (1,443)</b>
<b>EXPENDITURES:</b>						
PERSONAL SERVICES	\$ 67,798	\$ 118,919	\$ 54,673	\$ 117,899	\$ 122,032	\$ 4,133
MERCHANDISE FOR RESALE	7,723	15,182	5,926	1,927	18,345	16,418
OTHER OPERATING EXPENSES	153,780	303,683	168,497	312,655	305,913	(6,742)
CAPITAL OUTLAY	-	-	-	-	-	-
COST ALLOCATION	13,334	26,669	12,244	24,487	24,488	1
DEBT-SERVICE	834	1,669	838	1,675	1,676	1
TRANSFER TO CIP FUND	35,417	70,833	16,667	33,333	15,316	(18,017)
TRANSFER TO GENERAL FUND	-	-	-	-	27,500	27,500
<b>TOTAL</b>	<b>\$ 278,886</b>	<b>\$ 536,955</b>	<b>\$ 258,844</b>	<b>\$ 491,976</b>	<b>\$ 515,270</b>	<b>\$ 23,294</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (33,364)</b>	<b>\$ 26,067</b>	<b>\$ (3,574)</b>	<b>\$ 78,628</b>	<b>\$ 56,777</b>	
<b>FUND BALANCE</b>		<b>\$ 1,261,709</b>		<b>\$ 768,227</b>		

**AUDITORIUMS**  
**REVENUE/EXPENDITURE ANALYSIS**  
**COMPARISON OF FISCAL YEARS 2008 & 2009**  
**November 30, 2008**

	PRIOR YEAR		CURRENT YEAR			
	Actual 2008 Month	YTD Actual 2008 2 Months	Actual Current Month	YTD Actual 2009 2 Months	Budget 2009 2 Months	Variance Favorable (Unfavorable)
<b>Payne Park Auditorium</b>						
<b>REVENUES</b>						
AUDITORIUM RENT	\$ 4,480	\$ 8,160	\$ 7,538	\$ 14,770	\$ 12,896	\$ 1,874
AUDITORIUM CONCESSIONS	504	979	499	906	1,267	(361)
OTHER MISCELLANEOUS REVENUES	1	2	9	10	-	10
<b>TOTAL</b>	<b>\$ 4,985</b>	<b>\$ 9,141</b>	<b>\$ 8,046</b>	<b>\$ 15,686</b>	<b>\$ 14,163</b>	<b>\$ 1,523</b>
<b>EXPENDITURE:</b>						
PERSONAL SERVICES	\$ 4,259	\$ 7,587	\$ 3,774	\$ 8,279	\$ 8,331	\$ 52
OTHER OPERATING EXPENSES	3,440	11,187	905	6,550	6,569	19
COST ALLOCATION	1,183	2,367	1,269	2,539	2,540	1
<b>TOTAL</b>	<b>\$ 8,882</b>	<b>\$ 21,140</b>	<b>\$ 5,949</b>	<b>\$ 17,368</b>	<b>\$ 17,440</b>	<b>\$ 72</b>
	PRIOR YEAR		CURRENT YEAR			
	Actual 2008 Month	YTD Actual 2008 2 Months	Actual Current Month	YTD Actual 2009 2 Months	Budget 2009 2 Months	Variance Favorable (Unfavorable)
<b>Municipal Auditorium</b>						
<b>REVENUES</b>						
TICKET SALES	1,646	3,124	1,820	3,452	4,753	(1,301)
RENTALS	30,684	75,261	18,864	54,379	96,249	(41,870)
CONCESSIONS	1,890	3,308	2,153	5,260	4,860	400
EVENTS SPONSORED EVENTS	4,883	16,083	6,967	20,451	16,553	3,898
OTHER MISCELLANEOUS REVENUES	43	76	40	67	-	67
INVESTMENT EARNINGS	276	374	516	788	-	788
<b>TOTAL</b>	<b>\$ 39,422</b>	<b>\$ 98,225</b>	<b>\$ 30,361</b>	<b>\$ 84,397</b>	<b>\$ 122,415</b>	<b>\$ (38,018)</b>
<b>EXPENDITURE:</b>						
PERSONAL SERVICES	\$ 28,679	\$ 50,002	\$ 16,168	\$ 32,675	\$ 42,497	\$ 9,822
OTHER OPERATING EXPENSES	18,934	43,596	7,913	34,481	20,408	(14,073)
CAPITAL OUTLAY	-	916	-	-	-	-
COST ALLOCATION	5,777	11,555	5,890	11,780	11,780	-
DEBT-SERVICE	227	454	228	455	456	1
<b>TOTAL</b>	<b>\$ 53,616</b>	<b>\$ 106,523</b>	<b>\$ 30,198</b>	<b>\$ 79,391</b>	<b>\$ 75,141</b>	<b>\$ (4,250)</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (18,091)</b>	<b>\$ (20,297)</b>	<b>\$ 2,260</b>	<b>\$ 3,323</b>	<b>\$ 43,997</b>	
<b>FUND BALANCE</b>		<b>\$ (19,756)</b>		<b>\$ 14,472</b>		

**SPORTS STADIUM**  
**REVENUE/EXPENDITURE ANALYSIS**  
**COMPARISON OF FISCAL YEARS 2008 & 2009**  
**November 30, 2008**

	PRIOR YEAR		CURRENT YEAR			
	Actual 2008 Month	YTD Actual 2008 2 Months	Actual Current Month	YTD Actual 2009 2 Months	Budget 2009 2 Months	Variance Favorable (Unfavorable)
<b>REVENUES:</b>						
TICKET SALES	\$ 2,835	\$ 2,835	\$ -	\$ -	\$ 3,000	\$ (3,000)
PARKING	225	225	1,645	2,924	8,334	(5,410)
CONCESSIONS	-	-	644	2,772	3,334	(562)
UTILITIES	8,684	8,750	2,616	6,925	16,668	(9,743)
LIGHTING CHARGES	-	-	85	1,321	6,668	(5,347)
SEASONAL TICKETS	-	-	-	1,645	-	1,645
COMMISSIONS	(552)	(552)	-	-	(992)	992
OTHER MISCELLANEOUS REVENUES	3,550	6,192	9,918	17,763	14,693	3,070
INVESTMENT EARNINGS	378	632	394	773	-	773
<b>TOTAL</b>	<b>\$ 15,119</b>	<b>\$ 18,081</b>	<b>\$ 15,302</b>	<b>\$ 34,123</b>	<b>\$ 51,705</b>	<b>\$ (17,582)</b>
<b>EXPENDITURES:</b>						
PERSONAL SERVICES	\$ 28,762	\$ 51,985	\$ 13,857	\$ 28,130	\$ 40,506	\$ 12,376
OTHER OPERATING EXPENSES	26,095	106,437	17,200	81,174	63,942	(17,232)
CAPITAL OUTLAY	-	-	-	1,325	168	(1,157)
COST ALLOCATION	6,546	13,092	7,222	14,444	14,444	-
DEBT-SERVICE	478	956	480	959	960	1
<b>TOTAL</b>	<b>\$ 61,881</b>	<b>\$ 172,470</b>	<b>\$ 38,759</b>	<b>\$ 126,032</b>	<b>\$ 120,020</b>	<b>\$ (6,012)</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (46,761)</b>	<b>\$ (154,389)</b>	<b>\$ (23,457)</b>	<b>\$ (91,909)</b>	<b>\$ (68,315)</b>	
<b>FUND BALANCE</b>		<b>\$ (136,064)</b>		<b>\$ (51,867)</b>		

**SPORTS STADIUM SURCHARGE  
REVENUE/EXPENDITURE ANALYSIS  
COMPARISON OF FISCAL YEARS 2008 & 2009  
November 30, 2008**

	PRIOR YEAR		CURRENT YEAR			
	Actual 2008 Month	YTD Actual 2008 2 Months	Actual Current Month	YTD Actual 2009 2 Months	Budget 2009 2 Months	Variance Favorable (Unfavorable)
<b>REVENUES:</b>						
TICKET SALES	600	780	393	793	-	793
INVESTMENT EARNINGS	2,265	3,078	1,594	2,406	-	2,406
<b>TOTAL</b>	<b>\$ 2,865</b>	<b>\$ 3,858</b>	<b>\$ 1,987</b>	<b>\$ 3,199</b>	<b>\$ -</b>	<b>\$ 3,199</b>
	PRIOR YEAR		CURRENT YEAR			
	Actual 2008 Month	YTD Actual 2008	Actual Current Month	YTD Actual 2009 2 Months	Budget 2009 2 Months	Variance Favorable (Unfavorable)
<b>EXPENDITURES:</b>						
PERSONAL SERVICES	\$ -	\$ -	\$ 832	\$ 1,699	\$ -	\$ (1,699)
OTHER OPERATING EXPENSES	835	1,670	1,530	2,365	-	(2,365)
<b>TOTAL</b>	<b>\$ 835</b>	<b>\$ 1,670</b>	<b>\$ 2,362</b>	<b>\$ 4,063</b>	<b>\$ -</b>	<b>\$ (4,063)</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 2,030</b>	<b>\$ 2,188</b>	<b>\$ (375)</b>	<b>\$ (864)</b>	<b>\$ -</b>	
<b>FUND BALANCE</b>		<b>\$ 340,807</b>		<b>\$ 281,124</b>		

**SOLID WASTE MANAGEMENT  
REVENUE/EXPENDITURE ANALYSIS  
COMPARISON OF FISCAL YEARS 2008 & 2009  
November 30, 2008**

	PRIOR YEAR		CURRENT YEAR			
	Actual 2008 Month	YTD Actual 2008 2 Months	Actual Current Month	YTD Actual 2009 2 Months	Budget 2009 2 Months	Variance Favorable (Unfavorable)
<b>REVENUES:</b>						
REFUSE FEES	\$ 894,597	\$ 1,752,779	\$ 858,416	\$ 1,730,082	\$ 1,742,147	\$ (12,065)
OTHER MISCELLANEOUS REVENUES	6,745	7,702	5,456	6,868	5,063	1,805
INVESTMENT EARNINGS	17,023	22,795	22,136	33,376	13,621	19,755
<b>TOTAL</b>	<b>\$ 918,364</b>	<b>\$ 1,783,276</b>	<b>\$ 886,008</b>	<b>\$ 1,770,327</b>	<b>\$ 1,760,831</b>	<b>\$ 9,496</b>

	PRIOR YEAR		CURRENT YEAR			
	Actual 2008 Month	YTD Actual 2008 2 Months	Actual Current Month	YTD Actual 2009 2 Months	Budget 2009 2 Months	Variance Favorable (Unfavorable)
<b>EXPENDITURES:</b>						
PERSONAL SERVICES	\$ 178,300	\$ 321,098	\$ 137,602	\$ 305,945	\$ 373,429	\$ 67,484
OTHER OPERATING EXPENSE:	586,598	1,153,405	529,848	1,089,417	1,261,540	172,123
CAPITAL OUTLAY	3,959	3,959	26,511	26,511	1,040	(25,471)
LOSS ON FIXED ASSETS	-	-	-	-	-	-
COST ALLOCATION	23,052	46,104	27,880	55,759	55,760	1
TRANSFERS-PRINCIPAL	45,833	91,667	54,167	108,333	108,334	1
DEBT-SERVICE	64	129	65	129	130	1
<b>TOTAL</b>	<b>\$ 837,807</b>	<b>\$ 1,616,361</b>	<b>\$ 776,072</b>	<b>\$ 1,586,095</b>	<b>\$ 1,800,233</b>	<b>\$ 214,138</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 80,557</b>	<b>\$ 166,914</b>	<b>\$ 109,936</b>	<b>\$ 184,232</b>	<b>\$ (39,402)</b>	
<b>FUND BALANCE</b>		<b>\$ 2,044,984</b>		<b>\$ 3,374,932</b>		

**VAN WEZEL PERFORMING ARTS HALL  
REVENUE/EXPENDITURE ANALYSIS  
COMPARISON OF FISCAL YEARS 2008 & 2009  
November 30, 2008**

	PRIOR YEAR		CURRENT YEAR			
	Actual 2008 Month	YTD Actual 2008 2 Months	Actual Current Month	YTD Actual 2009 2 Months	Budget 2009 2 Months	Variance Favorable (Unfavorable)
<b>REVENUES:</b>						
CULTURE RECREATION GRANT	\$ -	\$ -	\$ -	\$ 10,677	\$ 2,660	\$ 8,017
FOOD SALES	3,210	22,944	-	-	10,468	(10,468)
TICKET SALES	477,134	3,501,114	453,301	2,948,309	3,950,562	(1,002,253)
CONCESSIONS-ARTISTS	788	4,758	879	1,061	3,009	(1,948)
POSTAGE AND HANDLING CHARGES	9,677	17,294	8,231	16,537	23,970	(7,433)
VAN WEZEL TICKET REFUNDS	(282)	(4,036)	230	-	(7,345)	7,345
TICKET SURCHG HALL PERFORMANCE	23,298	40,337	19,262	108,034	28,812	79,222
CONCESSIONS-IN HOUSE	153	241	397	397	44	353
PARKING FEES HALL PERFORMANCES	-	-	16,184	83,962	-	83,962
COMMISSIONS-RENTAL TICKETS	-	-	-	2,752	-	2,752
PARKING FEES HALL RENTAL	-	-	7,868	7,868	9,350	(1,482)
TICKET SURCHG HALL RENTAL	-	-	7,786	7,786	10,000	(2,215)
PROGRAM ADS	9,000	9,000	9,000	9,000	9,000	-
COMMISSIONS-FOOD	95	95	1,319	2,053	88	1,965
COMMISSIONS-BEVERAGES	692	692	1,630	1,893	615	1,278
BOX OFFICE SERVICES	400	400	-	-	-	-
BUILDING RENTAL	-	12,000	22,082	116,676	11,969	104,707
OTHER SPACE RENTAL	445	3,207	2,410	6,628	3,530	3,098
RENTER FEES LABOR	500	500	5,386	11,526	463	11,063
RENTER FEES OTHER	-	-	2,250	3,205	-	3,205
SURPLUS FURNITURE, FIXTURES	-	51	-	-	-	-
CONTRIBUTIONS & SPONSORSHIPS	-	1,200	-	-	-	-
OTHER FOUNDATION GRANTS	21,250	21,250	-	23,500	54,643	(31,143)
VAN WEZEL FOUNDATION GRANTS	(10,000)	-	250,000	260,000	-	260,000
CULTURAL GRANTS	-	-	-	3,000	1,250	1,750
CORPORATE SPONSORSHIPS/GIFTS	6,000	71,500	14,300	82,300	66,893	15,407
KENNEDY CENTER CONTRIBUTIONS	(11,250)	5,000	-	-	3,724	(3,724)
OTHER MISCELLANEOUS REVENUES	7,017	7,942	360	404	5,721	(5,317)
REIMBURSEMENTS	-	284	-	-	-	-
INVESTMENT EARNINGS	22,865	30,833	19,043	28,265	14,827	13,438
<b>TOTAL</b>	<b>\$ 560,991</b>	<b>\$ 3,746,604</b>	<b>\$ 841,918</b>	<b>\$ 3,735,832</b>	<b>\$ 4,204,253</b>	<b>\$ (468,421)</b>

**VAN WEZEL PERFORMING ARTS HALL  
REVENUE/EXPENDITURE ANALYSIS  
COMPARISON OF FISCAL YEARS 2008 & 2009  
November 30, 2008**

	PRIOR YEAR		CURRENT YEAR			
	Actual 2008 Month	YTD Actual 2008 2 Months	Actual Current Month	YTD Actual 2009 2 Months	Budget 2009 2 Months	Variance Favorable (Unfavorable)
<b>EXPENDITURES:</b>						
PERSONAL SERVICES	\$ 146,955	\$ 251,061	\$ 114,183	\$ 246,201	\$ 290,154	\$ 43,953
CONTRACTUAL MAINTENANCE	2,251	23,113	2,927	29,573	33,846	4,273
INTERFUND TRANSFERS	39,387	78,774	26,843	53,687	53,690	3
PERFORMANCE FEES	329,700	385,200	334,000	456,700	401,522	(55,178)
OTHER PERFORMANCE EXPENSES	15,271	16,571	31,071	31,071	9,647	(21,424)
CONTRACTURAL SERVICES	215,720	381,216	108,841	360,774	307,236	(53,538)
OTHER OPERATING EXPENSES	11,748	20,728	9,007	10,072	25,364	15,292
<b>TOTAL</b>	<b>\$ 761,032</b>	<b>\$ 1,156,663</b>	<b>\$ 626,872</b>	<b>\$ 1,188,078</b>	<b>\$ 1,121,459</b>	<b>\$ (66,619)</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ (200,041)</b>	<b>\$ 2,589,941</b>	<b>\$ 215,045</b>	<b>\$ 2,547,754</b>	<b>\$ 3,082,794</b>	
<b>FUND BALANCE</b>		<b>\$ 3,090,373</b>		<b>\$ 3,091,133</b>		

**VAN WEZEL EQUIPMENT SURCHARGE  
REVENUE/EXPENDITURE ANALYSIS  
COMPARISON OF FISCAL YEARS 2008 & 2009  
November 30, 2008**

	PRIOR YEAR		CURRENT YEAR			
	Actual 2008 Month	YTD Actual 2008 2 Months	Actual Current Month	YTD Actual 2009 2 Months	Budget 2009 2 Months	Variance Favorable (Unfavorable)
<b>REVENUES:</b>						
TICKET SALES	\$ 12,408	\$ 69,629	\$ 14,608	\$ 60,921	\$ -	\$ 60,921
INVESTMENT EARNINGS	9,503	12,838	7,184	11,245	-	11,245
<b>TOTAL</b>	<b>\$ 21,911</b>	<b>\$ 82,467</b>	<b>\$ 21,791</b>	<b>\$ 72,166</b>	<b>\$ -</b>	<b>\$ 72,166</b>

	PRIOR YEAR		CURRENT YEAR			
	Actual 2008 Month	YTD Actual 2008 2 Months	Actual Current Month	YTD Actual 2009 2 Months	Budget 2009 2 Months	Variance Favorable (Unfavorable)
<b>EXPENDITURES:</b>						
OTHER OPERATING EXPENSES	\$ 50	\$ 101	\$ 464	\$ 2,092	\$ 1,250	\$ (2,092)
CAPITAL OUTLAY	11,145	11,145	-	16,800	(1,250)	(16,800)
COST ALLOCATION	219	437	129	259	-	(259)
<b>TOTAL</b>	<b>\$ 11,414</b>	<b>\$ 11,683</b>	<b>\$ 593</b>	<b>\$ 19,151</b>	<b>\$ -</b>	<b>\$ (19,151)</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 10,497</b>	<b>\$ 70,784</b>	<b>\$ 21,198</b>	<b>\$ 53,015</b>	<b>\$ -</b>	
<b>FUND BALANCE</b>		<b>\$ 1,480,100</b>		<b>\$ 1,278,878</b>		

**PARKING MANAGEMENT**  
**REVENUE/EXPENDITURE ANALYSIS**  
**COMPARISON OF FISCAL YEARS 2008 & 2009**  
**November 30, 2008**

	PRIOR YEAR		CURRENT YEAR			
	Actual 2008 Month	YTD Actual 2008 2 Months	Actual Current Month	YTD Actual 2009 2 Months	Budget 2009 2 Months	Variance Favorable (Unfavorable)
<b>REVENUES:</b>						
PARKING METERS	\$ 1,032	\$ 1,796	\$ 531	\$ 824	\$ 18,876	\$ (18,052)
PARKING PERMITS	2,760	5,846	1,020	5,782	53,084	(47,302)
FINES AND FORFEITURES	49,946	97,489	26,981	53,692	129,858	(76,166)
FIRST ST PARKING LOT	-	-	-	2,012	-	2,012
OTHER MISCELLANEOUS REVENUES	33	129	7	20	142	(122)
REIMBURSEMENTS	-	1,784	-	-	-	-
TRANSFER FROM REDEVELOPMENT	17,417	34,833	-	-	-	-
INVESTMENT EARNINGS	6,238	8,433	4,737	7,252	11,610	(4,358)
<b>TOTAL</b>	<b>\$ 77,426</b>	<b>\$ 150,311</b>	<b>\$ 33,276</b>	<b>\$ 69,582</b>	<b>\$ 213,570</b>	<b>\$ (143,988)</b>

	PRIOR YEAR		CURRENT YEAR			
	Actual 2008 Month	YTD Actual 2008 2 Months	Actual Current Month	YTD Actual 2009 2 Months	Budget 2009 2 Months	Variance Favorable (Unfavorable)
<b>EXPENDITURES:</b>						
PERSONAL SERVICES	\$ 48,756	\$ 88,093	\$ 41,832	\$ 92,882	\$ 94,023	\$ 1,141
OTHER OPERATING EXPENSES	6,539	22,587	9,175	17,823	46,702	28,879
CAPITAL OUTLAY	11,800	11,800	-	1,325	13,090	11,765
COST ALLOCATION	5,879	11,757	10,447	20,895	20,896	1
<b>TOTAL</b>	<b>\$ 72,974</b>	<b>\$ 134,236</b>	<b>\$ 61,455</b>	<b>\$ 132,924</b>	<b>\$ 174,711</b>	<b>\$ 41,787</b>
<b>INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 4,452</b>	<b>\$ 16,074</b>	<b>\$ (28,178)</b>	<b>\$ (63,342)</b>	<b>\$ 38,859</b>	
<b>FUND BALANCE</b>		<b>\$ 880,631</b>		<b>\$ 757,650</b>		

**OPEB TRUST FUND**  
**REVENUE/EXPENDITURE ANALYSIS**  
**COMPARISON OF FISCAL YEARS 2008 & 2009**  
**November 30, 2008**

	Actual 2008 2 Months	Actual 2009 2 Months	Percentage Increase/ (Decrease)	2009 Budget	Percentage Collected
<b>REVENUES</b>					
PREMIUMS-FIRE FIGHTER TRUST	\$ 11,867	\$ 11,867	- %	\$ 71,200	16.7 %
RETIREE PREMIUMS-HEALTH & DENTAL	73,872	135,120	82.9	900,000	15.0
REIMBURSEMENTS	140	380	171.4	-	-
COBRA CONTINUATION COVERAGE	-	-	-	5,000	-
SPOUSAL SURCHARGE	500	500	-	4,200	11.9
CITY CONTRIBUTION	677,441	891,317	31.6	4,412,586	20.2
INVESTMENT EARNINGS	9,731	(687,738)	(7,167.8)	50,000	(1,375.5)
<b>TOTAL</b>	<b>\$ 773,550</b>	<b>\$ 351,446</b>	<b>(54.6)%</b>	<b>\$ 5,442,986</b>	<b>6.5 %</b>

	Actual 2008 2 Months	Actual 2009 2 Months	Percentage Increase/ (Decrease)	2009 Budget	Percentage Expended
<b>EXPENDITURES</b>					
ACCOUNTING AND AUDITING	-	\$ 5,500	- %	\$ 18,250	30.1 %
ALLOCATION-BENEFITS/RISK MNGT	6,743	6,522	(3.3)	38,906	16.8
CLAIMS AND JUDGMENTS	681,999	885,786	29.9	5,280,000	16.8
COST ALLOCATION	392	545	39.1	3,267	16.7
EMPLOYEE PROGRAMS	-	-	-	400	-
INSURANCE	19,658	23,108	17.6	294,618	7.8
SPECIAL SERVICES	19,601	31,693	61.7	224,113	14.1
TECHNOLOGY CHARGES	90	29	(68.5)	171	16.7
<b>TOTAL</b>	<b>\$ 728,483</b>	<b>\$ 953,181</b>	<b>30.8 %</b>	<b>\$ 5,859,725</b>	<b>16.3 %</b>

<b>INCREASE (DECR) BEFORE ADV FUNDING</b>	<b>45,067</b>	<b>(601,736)</b>		<b>(416,739)</b>	
<b>GENERAL FUND ADVANCE FUNDING</b>	<b>398,183</b>	<b>398,183</b>		<b>3,613,387</b>	
<b>NET INCREASE (DECR) IN FUND BALANCE</b>	<b>443,250</b>	<b>(203,553)</b>		<b>3,196,648</b>	
<b>FUND BALANCE</b>	<b>\$ 3,437,115</b>	<b>\$ 4,694,821</b>		<b>\$ 8,095,022</b>	