



**CITY OF SARASOTA
FINANCIAL STATUS REPORT**
For the period
**October 1, 2010
Through
February 28, 2011**



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Interoffice Memorandum

Date: March 14, 2011

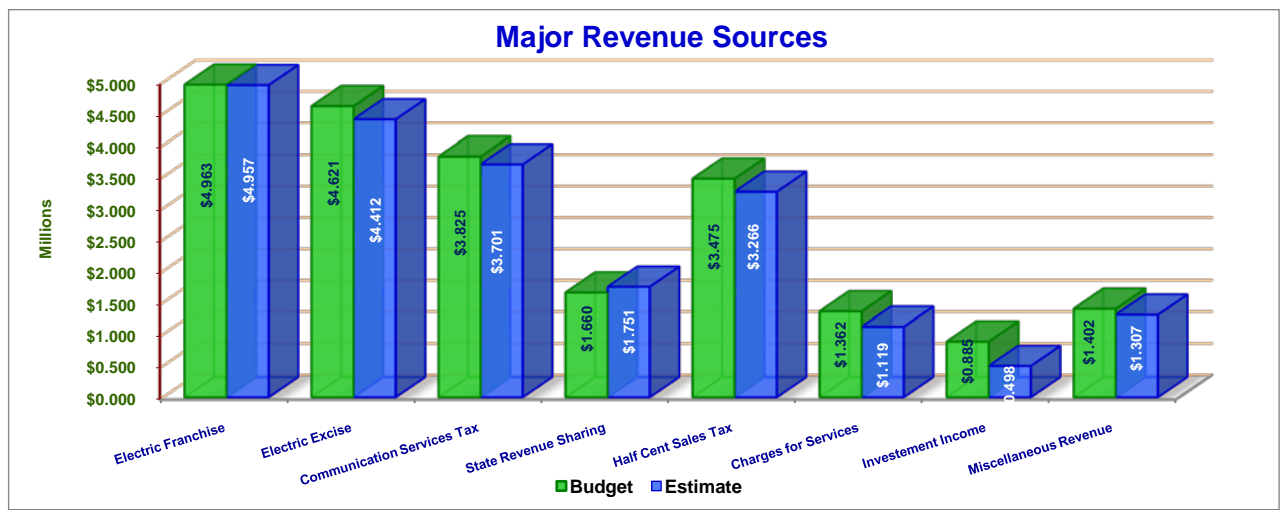
To: The Honorable City Commission
Thru: Robert J. Bartolotta, City Manager
From: Christopher H. Lyons, Finance Director
Subject: Financial Status Report as of February 28, 2011

The February 28, 2011, City's monthly Financial Status report includes the first five months of fiscal year 2010 - 11 compared to the first five months for last fiscal year.

GENERAL FUND

The General Fund revenues at February 28, 2011, total \$26,727,749 or 50.6% of the \$52,845,533 FY 2011 Budget. Revenues are comparable to last year at February 28, 2010, which totaled \$28,134,551 or 51.9% of the \$54,225,390 budget.

The following graph presents the adopted budget compared to projections for the actual revenues. This graph highlights some of the major revenues sources which are affected by the economy, and the current variances from the adopted budget. This graph shows the adopted budget (in light green) and the projected revenues (blue) which reflects our current estimate for the fiscal year.



Based on an analysis of the Major Revenue Sources, the Electric Franchise fees are projected to be very close to budget. The Electric Excise tax, which is based on a 10% tax on the base kilowatt charge, is estimated to be \$200,000 under budget. The CST is projected to be \$124,000 under budget, while the ½ cent Sales tax is approximately \$200,000 under budget. The State Revenue Sharing is projected to be \$91,000 over budget at this time. Charges for services, investment earnings and Miscellaneous Revenues are all projected to be under budget at this time.

After the first five months, revenues are lower than originally projected due to lower levels of tourism and the continued lethargic economy. However, we are only five months into the fiscal year and an accurate projection is difficult, as most of these revenues are based on the economy, weather, and the level of consumer spending.

General Fund expenditures, found on page 3, total \$21,235,264 or 36.9% of the \$57,476,617 budget. This compares to the \$21,270,925 or 37.1% of the \$57,326,397 budgeted at February 28, 2010. The Expenditures in

Public Safety total \$13,185,797 or 38.9% of the \$33,900,866 budget. This compares to the \$12,766,771 or 38.7% of the \$33,096,532 budgeted at February 28, 2010.

In summary, after five months into the current fiscal year, General Fund revenues continue to be lethargic despite positive signs of improvement in the economy. Future month's revenues will be monitored closely to determine if the economic downturn will cause a negative effect on budgeted revenues. General Fund expenditures are tracking lower than budget, which should offset any shortfall in revenues.

OTHER FUNDS

The Building Services financials are found on page 6. The report shows that revenues total \$1,011,995, which is 51.8% of the \$1,952,000 Budget. This is a significant increase compared to the \$792,886 collected at February 28, 2010. This is due to the increase in building permits and business licenses for the five month period. Expenditures for Building Services total \$852,723 or 40.2% of the \$2,121,482 budget. The Building operation continues to show positive revenues over expenditures, despite the construction downturn.

The Bobby Jones Golf Complex financials are found on page 31. The report shows that revenues total \$1,376,459, which is \$87,050 less than the \$1,463,509 year to date budget. Expenditures for Bobby Jones total \$1,169,070 which is \$70,397 less than the \$1,239,467 year to date budget. Although, inclement weather affected revenues in the first quarter, the bottom line for the first five months improved by over \$119,000 compared to the same period last year. Further monitoring will be necessary as future month's revenues are critical to achieve a break even operation, and determine if the required subsidy will be needed.

The Van Wezel Performing Arts Hall financials are found on pages 34 & 35. The report shows that revenues total \$4,544,240 which is \$670,452 less than the \$5,214,692 year to date budget. Expenditures for the Hall total \$4,016,912 or \$793,503 less than the year to date budget of \$4,810,415. The results from year to date are positive but too early to project.

The Parking Management financials are found on page 37. The report shows revenues total \$188,481 which is \$32,741 less than the \$221,222 year to date budget. Parking Management expenditures total \$250,604, or \$105,448 less than the \$356,052 budget. The economic downtown and the reduction in parking space inventory continue to affect the Parking Management operation. Despite this, the operation is performing better than expected as the loss for the first five months has decreased by \$22,000 compared to the same period last year.

The Group Medical and Dental financials which covers claims for active employees are found on page 29. The report shows revenues of \$2,154,748 or 43.7% of the \$4,928,636 Budget. This compares with the \$2,302,938 or 42.3% of the \$5,441,497 budgeted at February 28, 2010. Expenditures total \$2,994,749 or 42.9% of the total budget of \$6,976,400. This compares with the \$3,288,070 or 42.3% of the budgeted \$7,560,888 at February 28, 2010.

The OPEB Trust Fund, which cover claims for retirees are found on page 38. The report shows revenues of \$4,569,757 or 75.7% of the \$6,033,400 Budget. This exceeds last year which was \$2,721,579 or 47.3% of the \$5,755,400 budgeted at February 28, 2010, due to return on investment exceeding expectations. Expenditures total \$2,027,931 or 42.7% of the total budget of \$4,744,745. This compares with the \$1,959,708 or 30.9% of the budgeted \$6,342,301 at February 28, 2010.

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

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

**GENERAL FUND
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
February 28, 2011**

	Actual 2010 5 Months	Actual 2011 5 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Collected
REVENUES					
AD VALOREM TAXES	\$ 13,471,264	\$ 12,715,552	(5.6)%	\$ 16,068,033	79.1 %
LOCAL OPTION USE & FUEL TAXES	-	-	-	1,384,000	0.0
UTILITIES EXCISE TAX	4,163,294	4,061,728	(2.4)	9,820,308	41.4
BUSINESS LICENSES	690,533	678,673	(1.7)	695,000	97.7
BUILDING PERMITS	122,562	101,248	(17.4)	100,132	101.1
FRANCHISE TAXES	2,098,722	1,729,514	(17.6)	5,118,000	33.8
FEDERAL GRANTS	601,754	410,214	(31.8)	815,835	50.3
GRANTS FROM OTHER LOCAL UNITS	-	124,072	-	277,149	44.8
SHARED REV FM OTHER LOCAL UNIT	14,743	12,220	(17.1)	30,000	40.7
LOCAL UNITS IN LIEU OF TAXES	102,922	63,649	(38.2)	152,757	41.7
JUDGMENTS, FINES AND FORFEITS	168,415	169,736	0.8	690,100	24.6
MISCELLANEOUS REVENUES	780,352	641,966	(17.7)	2,287,804	28.1
LICENSES	47,716	49,080	2.9	113,467	43.3
INTERFUND TRANSFER	1,449,360	1,628,024	12.3	3,883,256	41.9
STATE REVENUE SHARING	715,164	721,361	0.9	1,660,000	43.5
MOBILE HOME LICENSES	14,623	14,693	0.5	18,900	77.7
ALCOHOLIC BEVERAGE LICENSES	2,970	7,784	162.1	50,000	15.6
SALES TAX	1,354,110	1,342,723	(0.8)	3,475,000	38.6
FIREMEN'S INSURANCE PREM TAX	-	-	-	451,000	0.0
CHARGES FOR SERVICES	517,268	425,551	(17.7)	1,362,884	31.2
COST ALLOCATIONS	1,818,778	1,829,962	0.6	4,391,908	41.7
TOTAL	\$ 28,134,551	\$ 26,727,749	(5.0)%	\$ 52,845,533	50.6 %
	Actual 2010 5 Months	Actual 2011 5 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Expended
EXPENDITURES					
CULTURE/RECREATION	\$ 121,204	\$ 65,470	(46.0)%	\$ 166,649	39.3 %
GENERAL GOVERNMENT	5,894,768	5,569,264	(5.5)	15,444,399	36.1
PHYSICAL ENVIRONMENT	1,283,659	1,249,440	(2.7)	3,317,422	37.7
PUBLIC SAFETY	12,766,771	13,185,797	3.3	33,900,866	38.9
TRANSPORTATION	1,188,820	1,159,854	(2.4)	3,120,035	37.2
OPERATING TRANSFERS OUT	18,201	-	-	188,131	-
SPECIAL APPROPRIATIONS	(2,498)	5,440	(317.8)	1,339,114	0.4
TOTAL	\$ 21,270,925	\$ 21,235,264	(0.2)%	\$ 57,476,617	36.9 %
INCREASE (DECREASE) IN FUND BALANCE	\$ 6,863,626	\$ 5,492,485		\$ (4,631,084)	
FUND BALANCE	\$ 27,125,963	\$ 27,334,545		\$ 17,210,976	

**GAS TAX
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
February 28, 2011**

	Actual 2010 5 Months	Actual 2011 5 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Collected
REVENUES					
LOCAL OPTION GAS TAX	\$ 498,546	\$ 490,279	(1.7)%	\$ 1,210,000	40.5 %
GAS TAX-COUNTY	108,339	105,923	(2.2)	205,000	51.7
STREET SWEEPING	590	-	-	-	-
TOTAL	\$ 607,476	\$ 596,202	(1.9)%	\$ 1,415,000	42.1 %

	Actual 2010 5 Months	Actual 2011 5 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Expended
EXPENDITURES					
TRAFFIC CALMING PROGRAM	\$ 7,388	\$ 68	(99.1)%	\$ 131,006	0.1 %
BICYCLE PATHS	-	-	-	50,000	-
TRAFFIC CONTROL PAV. MARKINGS	35,591	18,937	(46.8)	22,920	82.6
TRAFFIC CONT & O/H SIGNS	39,464	-	-	54,942	-
TRAFFIC SIGNALIZATION	19,359	-	-	180,069	-
TRAFFIC CONTROL COORDINATOR	-	-	-	35,280	-
TRANSPORTATION PLANNER	-	-	-	41,895	-
CAPITAL EQUIPMENT	-	-	-	51,668	-
BRIDGE REPLACEMENT	-	-	-	257,335	-
STREET LIGHT/MAST ARM PAINTING	12,260	11,528	(6.0)	37,740	30.5
PRESSURE CLEANING SIDEWALKS	8,677	25	(99.7)	34,385	0.1
TRANSPORTATION ENGINEER SUP	-	-	-	40,600	-
REPLACEMENT OF SIDEWALKS	13,759	71,287	418.1	168,496	42.3
BRIDGE & LG. CULVERT MAINT	-	-	-	30,000	-
TRAFFIC SIGNALS PARTS & CNTRLR	-	-	-	105,000	-
TRAFFIC ENGINEERING EQUIPMENT	-	-	-	14,079	-
REPLACEMENT OF CURBS/GUTTERS	19,590	-	-	20,000	-
REMOVAL OF DEAD TREES	16,091	850	(94.7)	25,850	3.3
TRAFFIC LOOP REPLACEMENT	4,263	-	-	14,235	-
STREET LIGHTING	354,363	357,907	1.0	858,976	41.7
STREET AMENITIES	-	-	-	42,774	-
CITY WIDE MOBILITY STUDY	-	-	-	100,000	-
SCHOOL AVE MULTI USE TRAIL	-	-	-	225,015	-
TOTAL	\$ 530,806	\$ 460,601	(13.2)%	\$ 2,542,265	18.1 %

INCREASE (DECREASE) IN FUND BALANCE **\$ 76,670** **\$ 135,601** **\$ (1,127,265)**

FUND BALANCE **\$ 1,641,896** **\$ 2,031,858** **\$ 768,992**

**\$0.05 LOCAL OPTION FUEL TAX
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
February 28, 2011**

	Actual 2010 5 Months	Actual 2011 5 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Collected
REVENUES					
LOCAL OPTION GAS TAX	\$ 369,872	\$ 366,041	(1.0)%	\$ 907,000	40.4 %
TOTAL	\$ 369,872	\$ 366,041	(1.0)%	\$ 907,000	40.4 %
	Actual 2010 5 Months	Actual 2011 5 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Expended
EXPENDITURES					
BICYCLE PATHS	943	-	-	50,384	-
STREET RECONSTRUCTION	202,661	89,060	(56.1)	682,099	13.1
MURT-BIRD KEY TO ST ARMANDS	95,102	8,163	(91.4)	13,453	60.7
OSPREY/HILLVIEW ROUNDABOUT	10,621	-	-	8,313	-
BRIDGE REPLACEMENT	5,440	8,581	57.8	1,383,944	0.6
NEW CURBS AND GUTTERS	19,148	83,931	338.3	541,627	15.5
PALM AVE/RINGLING ROUNDABOUT	-	-	-	56,458	-
US 41 & 10TH ST. ROUNDABOUT	-	1,918	-	252,000	0.8
US 41 & 14TH ST. ROUNDABOUT	-	-	-	252,000	-
SCHOOL AVE MULTI USE TRAIL	-	655	-	877	74.7
MURT N & S BLVD OF PRESIDENTS	-	8,103	-	237,000	3.4
MURT-ST ARMANDS TO SO LIDO PK	-	-	-	200,000	-
TOTAL	\$ 333,915	\$ 200,412	(40.0)%	\$ 3,678,155	5.4 %
INCREASE (DECREASE) IN FUND BALANCE	\$ 35,958	\$ 165,630		\$ (2,771,155)	
FUND BALANCE	\$ 4,449,581	\$ 3,721,974		\$ 785,189	

BUILDING SERVICES
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
February 28, 2011

	<u>Actual 2010 5 Months</u>	<u>Actual 2011 5 Months</u>	<u>Percentage Increase/ (Decrease)</u>	<u>2011 Budget</u>	<u>Percentage Collected</u>
REVENUES					
ALL BUSINESS LICENSES	\$ 53,372	\$ 102,965	92.9 %	\$ 60,000	171.6 %
BUILDING PERMITS	693,310	861,813	24.3	1,802,500	47.8
OTHER GENERAL GOV CHARGES FEES	3,743	700	(81.3)	10,000	7.0
FIRE INSPECTIONS	14,843	22,629	52.5	35,000	64.7
CHARGES FOR SCANNING	2,331	3,671	57.5	4,500	81.6
OTHER MISCELLANEOUS REVENUES	-	27	-	-	-
TRANSFER FROM BILLABLE FEE SYS	7,750	6,250	(19.4)	15,000	41.7
INVESTMENT EARNINGS	17,537	13,940	(20.5)	25,000	55.8
TOTAL	<u>\$ 792,886</u>	<u>\$ 1,011,995</u>	27.6 %	<u>\$ 1,952,000</u>	51.8 %
	<u>Actual 2010 5 Months</u>	<u>Actual 2011 5 Months</u>	<u>Percentage Increase/ Decrease</u>	<u>2011 Budget</u>	<u>Percentage Expended</u>
EXPENDITURES					
PERSONAL SERVICES	\$ 532,466	\$ 575,873	8.2 %	\$ 1,422,047	40.5 %
OTHER OPERATING EXPENSES	71,064	79,110	11.3	225,927	35.0
CAPITAL OUTLAY	-	1,420	-	2,340	60.7
COST ALLOCATION	200,045	196,320	(1.9)	471,168	41.7
TOTAL	<u>\$ 803,574</u>	<u>\$ 852,723</u>	6.1 %	<u>\$ 2,121,482</u>	40.2 %
INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (10,688)</u>	<u>\$ 159,272</u>		<u>\$ (169,482)</u>	
FUND BALANCE	<u>\$ 1,962,468</u>	<u>\$ 2,442,373</u>		<u>\$ 2,113,619</u>	

DEVELOPMENT APPLICATION SYSTEM
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
February 28, 2011

	<u>Actual 2010 5 Months</u>	<u>Actual 2011 5 Months</u>	<u>Percentage Increase/ (Decrease)</u>	<u>2011 Budget</u>	<u>Percentage Collected</u>
REVENUES					
ENGINEERING SERVICES	\$ 825	\$ -	- %	\$ 1,500	- %
REIMBURSEMENTS	100,052	63,858	(36.2)	269,000	23.7
INVESTMENT EARNINGS	4,195	2,552	(39.2)	5,000	51.0
TOTAL	<u>\$ 105,071</u>	<u>\$ 66,410</u>	(36.8)%	<u>\$ 275,500</u>	24.1 %
	<u>Actual 2010 5 Months</u>	<u>Actual 2011 5 Months</u>	<u>Percentage Increase/ (Decrease)</u>	<u>2011 Budget</u>	<u>Percentage Expended</u>
EXPENDITURES					
OTHER OPERATING EXPENSES	\$ 38,168	\$ 38,501	0.9 %	\$ 178,900	21.5 %
TRANSFERS	7,750	6,250	(19.4)	196,600	3.2
TOTAL	<u>\$ 45,918</u>	<u>\$ 44,751</u>	(2.5)%	<u>\$ 375,500</u>	11.9 %
INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (59,153)</u>	<u>\$ 21,659</u>		<u>\$ (100,000)</u>	
FUND BALANCE	<u>\$ 517,970</u>	<u>\$ 381,209</u>		<u>\$ 259,550</u>	

COMMUNITY REDEVELOPMENT AGENCY
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
February 28, 2011

	Actual 2010 5 Months	Actual 2011 5 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Collected
REVENUES					
AD VALOREM TAXES-CITY	\$ 4,251,220	\$ 3,560,268	(16.3)%	\$ 3,538,361	100.6 %
AD VALOREM TAXES-COUNTY	4,756,226	4,041,953	(15.0)	4,017,305	100.6
INVESTMENT EARNINGS	179,262	109,656	(38.8)	100,000	109.7
TOTAL	<u>\$ 9,186,708</u>	<u>\$ 7,711,877</u>	(16.1)%	<u>\$ 7,655,666</u>	100.7 %

	Actual 2010 5 Months	Actual 2011 5 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Expended
EXPENDITURES					
CITY WIDE MOBILITY STUDY	24,627	16,602	(32.6)	254,350	6.5
CRA-LANDSCAPE/STREETS MAINT	246,467	334,584	35.8	803,002	41.7
DEBT SERVICE	2,367,075	1,654,966	(30.1)	2,910,719	56.9
DOWNTOWN PEDESTRIAN ST LIGHTS	961	94,850	9,767.3	1,253,914	7.6
DOWNTOWN REDEVELOPMENT PLAN	-	2,500	-	624,745	0.4
DOWNTOWN TRANSPORTATION	-	6,718	-	526,989	1.3
ENHANCED MAINTENANCE RE TIF	-	-	-	30,000	-
FIVE POINTS PARK	-	7,501	-	10,234	73.3
GREATER NEWTOWN REDEVELOPMENT	-	-	-	1,702,494	-
HERALD TRIBUNE	54,727	40,084	(26.8)	533,755	7.5
HOUSING AUTHORITY	-	190,864	-	1,331,359	14.3
INDIRECT COSTS	2,155	3,055	41.7	7,332	41.7
INFORMATION SYSTEMS & TECHNOLO	91	132	44.9	316	41.7
INTERSECTION IMPV US 41 & MAIN	-	-	-	210,131	-
MANA SARA WORKFORCE FUNDERS	-	40,000	-	120,000	33.3
NEWTOWN ENTRANCE PLAZAS	-	-	-	300,000	-
NORTH PALM AVE STREETSCAPE	-	-	-	224,911	-
OTHER FUNDS - ADVANCE	109,506	-	-	-	-
PALM AVENUE PARKING/RETAIL	613,726	2,340,562	281.4	2,341,394	100.0
PARKING METERS	-	-	-	510,000	-
PEDESTRIAN SLEEVES	-	53,496	-	839,052	6.4
PINEAPPLE SQUARE	-	-	-	4,379,382	-
POLICE - TIF FUNDED	307,958	418,058	35.8	1,003,340	41.7
REDEVELOPMENT OFFICE	267,136	302,252	13.1	725,404	41.7
SA 1084-RINGLING SQUARE	36,301	30,927	(14.8)	264,722	11.7
SPECIAL LEGAL SERVICES	3,218	17,035	429.4	37,500	45.4
SPECIAL PROJECT REZONE	-	-	-	16,957	-
STRATEGIC PARKING FACILITIES	11,700	-	-	665,550	-
TCEA UPDATE	-	-	-	112,500	-
UNDESIGNATED	-	-	-	40,000	-
US 301-ENHANCED LANDSCAPING	-	-	-	159,599	-
WAYFINDING SIGNAGE	42,037	299	(99.3)	1,042,216	-
WHOLE FOODS	-	-	-	641,539	-
TOTAL	<u>\$ 4,087,685</u>	<u>\$ 5,554,484</u>	35.9 %	<u>\$ 23,623,407</u>	23.5 %
INCREASE (DECREASE) IN FUND BALANCE	<u>\$ 5,099,023</u>	<u>\$ 2,157,393</u>		<u>\$ (15,967,741)</u>	
FUND BALANCE	<u>\$ 24,538,086</u>	<u>\$ 19,882,841</u>		<u>\$ 1,757,708</u>	

**TOURIST DEVELOPMENT TAX
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
February 28, 2011**

	Actual 2010 5 Months	Actual 2011 5 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Collected
REVENUES					
TOURIST DEVELOPMENT TAX	\$ 1,084,455	\$ 47,547	(95.6)%	\$ 106,500	44.6 %
FEMA DISASTER RELIEF	-	-	-	593,500	-
FDEP GRANT	908,211	35,108	(96.1)	-	-
TOTAL	\$ 1,992,666	\$ 82,654	(95.9)%	\$ 700,000	11.8 %
	Actual 2010 5 Months	Actual 2011 5 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Expended
EXPENDITURES					
ENGINEERING AND ARCHITECTURAL	\$ 6,739	\$ 588	(91.3)%	\$ 6,845	8.6 %
SPECIAL SERVICES	13,207	13,369	1.2	248,027	5.4
DUPLICATING AND PRINTING	17	-	-	-	-
TECHNOLOGY CHARGES	21	39	82.4	93	41.7
LAND MAINTENANCE	-	-	-	1,335,137	-
COST ALLOCATION	505	901	78.5	2,163	41.7
TOTAL	\$ 20,490	\$ 14,897	(27.3)%	\$ 1,592,265	0.9 %
INCREASE (DECREASE) IN FUND BALANCE	\$ 1,972,176	\$ 67,757		\$ (892,265)	
FUND BALANCE	\$ 4,096,014	\$ 3,110,278		\$ 2,150,256	

PENNY SALES TAX 2010-2024
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
February 28, 2011

	Actual 2010 5 Months	Actual 2011 5 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Collected
REVENUES					
LOCAL GOVT INFRASTRUCT SURTAX	\$ 1,739,741	\$ 2,098,532	20.6 %	\$ 5,050,000	41.6 %
INVESTMENT EARNINGS	3,753	21,871	482.8	10,000	218.7
TOTAL	\$ 1,743,494	\$ 2,120,402		\$ 5,060,000	41.9 %
	Actual 2010 5 Months	Actual 2011 5 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Expended
EXPENDITURES					
1ST, MAIN, RINGLI BLVD & US 41	\$ -	\$ -	- %	\$ 50,000	- %
CONSTRUCT NEW SIDEWALKS	-	10,729	-	295,800	3.6
DEBT SERVICE	326,118	494,785	51.7	1,187,483	41.7
HOUSING AUTHORITY	-	-	-	2,000,000	-
INDIAN BEACH RESTORATION PROJ	-	-	-	150,000	-
LANDSCAPE INCLDNG STREET TREES	-	-	-	25,000	-
MASTER DOWNTOWN GREENSPACE PLA	-	-	-	50,000	-
MULTI-USE RECREATIONAL TRAIL	-	95,012	-	163,133	58.2
NEIGHBORHOOD DEVELOPMENT	-	-	-	354,226	-
NEWTOWN ENTRANCE PLAZAS	-	-	-	200,000	-
PARKS/REC FACILITY R&M	-	-	-	675,000	-
PAYNE PARK PHASE 2	-	2,743	-	1,000,000	0.3
POLICE CAPITAL IMPROVEMENTS	-	23,719	-	632,107	3.8
STREET RECONSTRUCTION	-	-	-	1,150,000	-
STREET TREE PLANTING	-	-	-	10,000	-
WAYFINDING SIGNAGE	-	-	-	650,000	-
TOTAL	\$ 326,118	\$ 626,988		\$ 8,592,749	7.3 %
INCREASE (DECREASE) IN FUND BALANCE	\$ 1,417,377	\$ 1,493,415		\$ (3,532,749)	
FUND BALANCE	\$ 1,822,377	\$ 5,619,858		\$ 593,694	

PENNY SALES TAX 1999-2009
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
February 28, 2011

	Actual 2010 5 Months	Actual 2011 5 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Collected
REVENUES					
LOCAL GOVT INFRASTRUCT SURTAX	\$ 364,560	\$ -	- %	\$ -	- %
INVESTMENT EARNINGS	149,911	82,597	(44.9)	100,000	82.6
TOTAL	\$ 514,472	\$ 82,597	(83.9)%	\$ 100,000	82.6 %
	Actual 2010 5 Months	Actual 2011 5 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Expended
EXPENDITURES					
1ST, MAIN AND RINGLING - CRA	\$ -	\$ 606	- %	\$ 450,000	0.1 %
ALDERMAN MURT	-	6,654	-	420,000	1.6
BAYFRONT CONNECTIVITY PLAN-CRA	-	-	-	406,000	-
CONSTRUCT NEW SIDEWALKS	70,088	92,091	31.4	179,513	51.3
DEBT SERVICE	133,959	133,916	-	321,399	41.7
FRUITVILLE RD LANDSCAPE 301/MC	(41,578)	-	-	25,697	-
LANDSCAPE INCLDNG STREET TREES	24,980	-	-	66,538	-
MURT N & S BLVD OF PRESIDENTS	-	-	-	149,799	-
NEW CURBS AND GUTTERS	-	8,630	-	17,188	50.2
NEWTOWN CAPITAL IMPROVEMENTS	-	-	-	5,638	-
OLD BRADENTON ROAD	28,000	10,054	(64.1)	3,792,290	0.3
ORANGE AVE-10TH TO 17TH ST	-	-	-	350,000	-
OSPREY AVE @ U.S. 41	84,187	(1,282)	(101.5)	-	-
PEDESTRIAN SLEEVES	-	-	-	22,837	-
POINSETTIA PARK	1,856	-	-	-	-
POLICE CAPITAL IMPROVEMENTS	28,814	-	-	1,716	-
RIGHT OF WAY IMPROVEMENTS	28,862	-	-	261,433	-
ROBERT L. TAYLOR COMMUNITY CTR	16,448	-	-	334,577	-
SEAWALL RECONSTRUCTION	-	5,189	-	311,680	1.7
SIESTA DRIVE	-	303	-	316,000	0.1
STORMWATER UTILITY PROJECTS	86,642	169,489	95.6	4,151,752	4.1
STREET RECONSTRUCTION	454,577	61,628	(86.4)	1,314,689	4.7
STREET RECONSTRUCTION - CRA	-	-	-	350,498	-
TRAFFIC CALMING PROGRAM	108,957	11,067	(89.8)	949,373	1.2
TRAFFIC SIGNALIZATION	50,867	10,498	(79.4)	1,024,430	1.0
US 301-ENHANCED LANDSCAPING	19,925	55,450	178.3	651,511	8.5
TOTAL	\$ 1,096,583	\$ 564,295	(48.5)%	\$ 15,874,558	3.6 %
INCREASE (DECREASE) IN FUND BALANCE	\$ (582,112)	\$ (481,697)		\$ (15,774,558)	
FUND BALANCE	\$ 18,211,408	\$ 15,818,175		\$ 525,315	

PENNY SALES TAX 1989-1999
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
February 28, 2011

	Actual 2010 5 Months	Actual 2011 5 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Collected
REVENUES					
SARASOTA COUNTY	\$ -	\$ -	- %	\$ 432,126	- %
INVESTMENT EARNINGS	13,831	8,644	(37.5)	25,000	34.6
TOTAL	<u>\$ 13,831</u>	<u>\$ 8,644</u>	(37.5)%	<u>\$ 457,126</u>	1.9 %
	Actual 2010 5 Months	Actual 2011 5 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Expended
EXPENDITURES					
ALDERMAN MURT	\$ -	\$ -	- %	\$ 57,123	- %
BROWNFIELD	9,573	41,518	333.7	1,091,251	3.8
FDOT DOWNTOWN STUDY	-	-	-	1,911	-
HANDICAP ACCESS IMPROVEMENTS	497	-	-	175,961	-
POLICE STATION CONST/IMP	967	-	-	1,665	-
ROBERT L. TAYLOR COMMUNITY CTR	2,400	-	-	271,218	-
SHORELINE RESTORATION PROJECTS	-	-	-	679	-
TOTAL	<u>\$ 13,438</u>	<u>\$ 41,518</u>	209.0 %	<u>\$ 1,599,807</u>	2.6 %
INCREASE (DECREASE) IN FUND BALANCE	<u>\$ 393</u>	<u>\$ (32,874)</u>		<u>\$ (1,142,681)</u>	
FUND BALANCE	<u>\$ 1,651,084</u>	<u>\$ 1,560,454</u>		<u>\$ 450,646</u>	

SUBSTANDARD HOUSING DEMOLITION
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
February 28, 2011

	Actual 2010 5 Months	Actual 2011 5 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Collected
REVENUES					
DEMOLITION REVENUE	15,607	9,511	(39.1)	-	-
TOTAL	\$ 15,607	\$ 9,511	(39.1)%	\$ -	- %
	Actual 2010 5 Months	Actual 2011 5 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Expended
EXPENDITURES					
ADVERTISING	\$ 308	\$ -	- %	\$ -	- %
DEMOLITION	26,175	4,342	(83.4)	13,368	32.5
TAXES-PROPERTY/OTHER	-	32	-	32	98.5
SPECIAL SERVICES	19,440	-	-	85,000	-
TOTAL	\$ 45,923	\$ 4,374	(90.5)%	\$ 98,400	4.4 %
INCREASE (DECREASE) IN FUND BALANCE	\$ (30,316)	\$ 5,137		\$ (98,400)	
FUND BALANCE	\$ 105,601	\$ 105,465		\$ 1,928	

**PUBLIC ART
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
February 28, 2011**

	Actual 2010 5 Months	Actual 2011 5 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Collected/ Expended
<u>New Public Art</u>					
REVENUES					
CONTRIBUTIONS & SPONSORSHIPS	\$ 6,370	\$ 8,561	34.4 %	\$ -	- %
TOTAL	<u>\$ 6,370</u>	<u>\$ 8,561</u>	34.4 %	<u>\$ -</u>	- %
EXPENDITURES					
PROVISIONS	\$ -	\$ 400	- %	\$ 400	100.0 %
GENERAL SUPPLIES	-	156	-	-	-
EQUIPMENT AND PROPERTY RENTAL	-	26,850	-	30,000	89.5
CAPITAL OUTLAY-SPECIAL SVCS	6,000	-	(100.0)	-	-
ART WORK	39,500	14,450	(63.4)	247,700	5.8
TOTAL	<u>\$ 45,500</u>	<u>\$ 41,856</u>	(8.0)%	<u>\$ 278,100</u>	15.1 %

	Actual 2010 5 Months	Actual 2011 5 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Collected/ Expended
<u>Maintenance-Planning</u>					
REVENUES					
INTERFUND TRANSFER-GENERAL FD	\$ 15,833	\$ -	(100.0)%	\$ -	- %
TOTAL	<u>\$ 15,833</u>	<u>\$ -</u>	(100.0)%	<u>\$ -</u>	0.0 %
EXPENDITURES					
PUBLIC ART MAINTENANCE	\$ 1,743	\$ 4,381	151.4%	\$ 58,828	7.4 %
ELECTRICAL	-	7,685	-	7,685	100.0
TOTAL	<u>\$ 1,743</u>	<u>\$ 12,066</u>	592.3 %	<u>\$ 66,513</u>	18.1 %

**PUBLIC ART
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
February 28, 2011**

	Actual 2010 5 Months	Actual 2011 5 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Collected/ Expended
<u>Good Heart Plaza Maintenance</u>					
REVENUES					
INVESTMENT EARNINGS TRANSFER	\$ -	\$ -	- %	\$ -	- %
TOTAL	\$ -	\$ -	- %	\$ -	- %
EXPENDITURES					
PUBLIC ART MAINTENANCE	\$ -	\$ -	- %	\$ 27,500	- %
TOTAL	\$ -	\$ -	- %	\$ 27,500	- %
INCREASE (DECREASE) IN FUND BALANCE	\$ (25,040)	\$ (45,361)		\$ (372,113)	
FUND BALANCE	\$ 310,167	\$ 327,028		\$ 276	

**COMMUNITY DEVELOPMENT BLOCK GRANT
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
February 28, 2011**

	Actual 2010 5 Months	Actual 2011 5 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Collected
REVENUES					
HUD REVENUE	\$ -	\$ 126,672	- %	\$ 1,411,892	9.0 %
CHARGES FOR COPIES	9	15	55.6	-	-
INTEREST INCOME	689	1,086	57.6	-	-
SURPLUS FURNITURE, FIXTURES	-	8	-	-	-
OTHER MISCELLANEOUS REVENUES	-	10	-	-	-
HOUSE PAYMENT OHCD	10,796	11,443	6.0	-	-
TOTAL	\$ 11,494	\$ 139,232	1,111.3 %	\$ 1,411,892	9.9 %

	Actual 2010 5 Months	Actual 2011 5 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Expended
EXPENDITURES					
CDBG RECOVERY ACT	\$ 23,381	\$ -	- %	\$ 17,945	- %
COMMERCIAL REHABILITATION	114,483	54,516	(52.4)	344,246	15.8
ECONOMIC DEVELOPMENT	-	-	-	60,714	-
FAIR HOUSING	-	-	-	4,995	-
HOMELESS ACTIVITIES	-	13,355	-	40,355	33.1
HOUSING ADMINISTRATION	57,638	40,366	(30.0)	125,391	32.2
NEWTOWN BUSINESS INCUBATOR	-	-	-	200,000	-
NEWTOWN NEIGHBORHOOD IMP	-	-	-	152,889	-
REHABILITATION PROGRAM	147,109	24,706	(83.2)	385,820	6.4
SUMMER YOUTH PROGRAM	-	-	-	79,536	-
TOTAL	\$ 342,611	\$ 132,943	(61.2)%	\$ 1,411,892	9.4 %

INCREASE (DECREASE) IN FUND BALANCE **\$ (331,117)** **\$ 6,289** **\$ -**

FUND BALANCE **\$ (331,117)** **\$ 6,289** **\$ -**

HUD-HOME PROGRAM
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
February 28, 2011

	Actual 2010 5 Months	Actual 2011 5 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Collected
REVENUES					
HUD REVENUE	\$ -	\$ 530,239	- %	\$ 2,952,956	18.0 %
INTEREST INCOME	7,441	4,417	(40.6)	-	-
OTHER MISCELLANEOUS REVENUES	1,992	493	(75.3)	-	-
HOUSE PAYMENT OHCD	246,766	35,190	(85.7)	-	-
TOTAL	\$ 256,200	\$ 570,338	122.6 %	\$ 2,952,956	19.3 %
	Actual 2010 5 Months	Actual 2011 5 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Expended
EXPENDITURES					
CITY CHDO PROJECT COSTS	341,880	338,210	(1.1)	399,047	84.8
DOWNPAYMENT ASSISTANCE PROG	-	-	-	746,010	-
FOSTER CARE YOUTH ASSISTANCE	-	-	-	168,000	-
TRANSITIONAL HOUSING	55,728	-	-	-	-
HOMELESS ACTIVITIES	-	-	-	100,000	-
HOUSING ADMINISTRATION	40,141	30,093	(25.0)	291,225	10.3
HOUSING PARTNERSHIP	-	-	-	1,516	-
REHABILITATION PROGRAM	6,850	-	-	1,247,158	-
TOTAL	\$ 444,599	\$ 368,304	(17.2)%	\$ 2,952,956	12.5 %
INCREASE (DECREASE) IN FUND BALANCE	\$ (188,400)	\$ 202,035		\$ -	
FUND BALANCE	\$ (188,400)	\$ 202,035		\$ -	

**STATE HOUSING INITIATIVE PARTNERSHIP
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
February 28, 2011**

	Actual 2010 5 Months	Actual 2011 5 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Collected
REVENUES					
HOUSE PAYMENT OHCD	\$ 21,205	\$ 135,188	537.5 %	\$ 401,211	33.7 %
INTEREST INCOME	945	2,811	197.6	-	-
LOW OHCD PAYMENT	23,642	-	-	-	-
LOW REFI OHCD PAYMENT	6,299	6,099	(3.2)	-	-
MOD OHCD PAYMENT	27	-	-	-	-
OTHER MISCELLANEOUS REVENUES	1,814	246	(86.4)	-	-
OTHER MISCELLANEOUS REVENUES	-	-	-	300,409	-
STATE HOUSING INITIATIVE PTSP	190,534	-	-	-	-
VLI OHCD PAYMENT	21	-	-	-	-
VLI REFI OHCD	3,261	-	-	-	-
INVESTMENT EARNINGS	60,285	24,555	(59.3)	-	-
TOTAL	\$ 308,034	\$ 168,900	(45.2)%	\$ 701,620	24.1 %
	Actual 2010 5 Months	Actual 2011 5 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Expended
EXPENDITURES					
DOWNPAYMENT ASSISTANCE PROG	\$ 256,140	\$ 302,900	18.3 %	\$ 411,924	73.5 %
PUBLIC HOUSING	172,727	-	-	605,706	-
SPECIAL NEEDS	43,404	-	-	-	-
HOUSING ADMINISTRATION	-	14,372	-	336,617	4.3
UTIL CONNECT-IMPACT	575	29,039	4,950.2	188,339	15.4
HOME OWNERSHIP COUNSELING	3,900	3,900	-	47,076	8.3
HOUSING PARTNERSHIP	-	2,182,332	-	3,588,398	60.8
REHABILITATION PROGRAM	481,575	474,987	(1.4)	1,126,704	42.2
TOTAL	\$ 958,321	\$ 3,007,530	213.8 %	\$ 6,304,762	47.7 %
INCREASE (DECREASE) IN FUND BALANCE	\$ (650,287)	\$ (2,838,630)		\$ (5,603,141)	
FUND BALANCE	\$ 6,755,303	\$ 2,918,901		\$ 154,390	

NEIGHBORHOOD STAB PROGRAM II
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
February 28, 2011

	Actual 2010 5 Months	Actual 2011 5 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Collected
REVENUES					
HUD REVENUE	\$ -	\$ 3,743,148	- %	\$ 19,610,993	19.1 %
INTEREST INCOME	-	1,454	-	-	-
OTHER MISCELLANEOUS REVENUES	-	105	-	-	-
HOUSE PAYMENT OHCD	-	161,695	-	-	-
TOTAL	\$ -	\$ 3,906,402		\$ 19,610,993	19.9 %
	Actual 2010 5 Months	Actual 2011 5 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Expended
EXPENDITURES					
NSP2 ACQUISITIONS	\$ -	\$ 4,092,490	- %	\$ 14,545,620	28.1 %
NSP2 NEW CONSTRUCTION	-	-	-	1,800,000	-
NSP2 PROJECT DELIVERY	-	75,467	-	270,723	27.9
PUBLIC HOUSING	-	-	-	807,100	-
HOUSING ADMINISTRATION	-	235,129	-	2,187,551	10.7
TOTAL	\$ -	\$ 4,403,086		\$ 19,610,993	22.5 %
INCREASE (DECREASE) IN FUND BALANCE	\$ -	\$ (496,684)		\$ -	
FUND BALANCE	\$ -	\$ (496,684)		\$ -	

NEIGHBORHOOD GRANT PROGRAMS
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
February 28, 2011

	Actual 2010 5 Months	Actual 2011 5 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Collected
REVENUES					
CIVIL SEIZURES	\$ 21,050	\$ 23,640	12.3 %	\$ 64,200	36.8 %
TOTAL	\$ 21,050	\$ 23,640	12.3 %	\$ 64,200	36.8 %
	Actual 2010 5 Months	Actual 2011 5 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Expended
EXPENDITURES					
LAUREL PARK	\$ 1,064	\$ 829	(22.2)%	\$ 2,640	31.4 %
INDIAN BEACH/SAPPHIRE SHORES	350	-	-	3,230	-
ALTA VISTA	696	1,164	67.3	2,456	47.4
ARLINGTON PARK	504	-	-	3,321	-
ROSEMARY DISTRICT	-	791	-	3,250	24.3
AMARYLLIS PARK	335	335	-	350	95.7
LIDO KEY RESIDENTS	-	-	-	250	-
BURNS SQUARE	-	3,000	-	3,250	92.3
SAN REMO ESTATES	250	250	-	250	100.0
TOWLES COURT	250	-	-	-	-
POINSETTIA PARK	237	-	-	-	-
BIRD KEY IMPROVEMENT ASSN	-	-	-	3,000	-
AVONDALE RESIDENTS ASSN	183	1,595	773.5	1,800	88.6
BAYOU OAKS NEIGHBORHOOD ASSN	-	5,000	-	5,350	93.5
GILLESPIE PARK NEIGHBORHOOD	-	-	-	3,000	-
GOLDEN GATE POINT	250	-	-	250	-
JANIE POE RESIDENTS ASSN	249	201	(19.2)	2,570	7.8
ORIGINAL GILLESPIE PARK NEIGHB	2,714	-	-	-	-
HUDSON BAYOU NEIGHBORHOOD ASSN	-	449	-	949	47.3
S. POINSETTIA NEIGHBORHOOD	-	252	-	250	100.7
LAISSEZ-FAIRE NEIGHBORHOOD ASN	203	-	-	-	-
NORTH TRAIL BUSINESS ALLIANCE	-	3,000	-	3,000	100.0
BERTHA MITCHELL ORANGE AV CT	1,575	-	-	1,530	-
N TRAIL REDVELOPMNT PARTNERSHI	240	750	212.5	750	100.0
DOWNTOWN SARASOTA ALLIANCE	75	4,500	5,900.0	4,500	100.0
OTHER GRANTS	-	4,505	-	23,853	18.9
TRANSFER TO NUISANCE ABATEMENT	-	-	-	14,200	-
TOTAL	\$ 9,174	\$ 26,619	190.1 %	\$ 83,998	31.7 %
INCREASE (DECREASE) IN FUND BALANCE	\$ 11,876	\$ (2,979)		\$ (19,798)	
FUND BALANCE	\$ 154,715	\$ 76,677		\$ 59,859	

ST ARMANDS BUSINESS DISTRICT
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
February 28, 2011

	<u>Actual 2010 5 Months</u>	<u>Actual 2011 5 Months</u>	<u>Percentage Increase/ (Decrease)</u>	<u>2011 Budget</u>	<u>Percentage Collected/ Expended</u>
<u>Operations</u>					
REVENUES					
AD VALOREM TAXES-CITY	\$ 164,852	\$ 156,434	(5.1)%	\$ 197,000	79.4 %
SPECIAL EVENT FEES	1,125	2,300	104.4	4,725	48.7
INTEREST INCOME	-	6	-	-	-
INVESTMENT EARNINGS	(405)	612	250.9	2,500	24.5
TOTAL	<u><u>\$ 165,571</u></u>	<u><u>\$ 159,352</u></u>	(3.8)%	<u><u>\$ 204,225</u></u>	78.0 %
EXPENDITURES					
OFFICE SUPPLIES	\$ -	\$ -	- %	\$ 5,000	- %
INSURANCE	1,673	-	-	2,000	-
SPECIAL SERVICES	295	295	-	1,000	29.5
TITLE RECORDING/FILING FEES	175	175	-	175	100.0
PROMOTIONAL ACTIVITIES	18,035	16,499	(8.5)	16,650	99.1
TECHNOLOGY CHARGES	61	50	(17.8)	120	41.7
LAND MAINTENANCE	4,163	-	-	17,000	-
LAND IMPROVEMENT	-	-	-	150,000	-
PRINCIPAL	153,850	-	-	-	-
INTEREST	264	-	-	-	-
COST ALLOCATION	2,095	2,106	0.5	5,055	41.7
EVENTS FEES PAID TO ASSOC.	-	-	-	4,725	-
LEGAL-SPECIAL COUNSEL	1,129	-	-	2,500	-
TOTAL	<u><u>\$ 181,740</u></u>	<u><u>\$ 19,125</u></u>	(89.5)%	<u><u>\$ 204,225</u></u>	9.4 %
	<u>Actual</u>	<u>Actual</u>	<u>Percentage</u>	<u>Budget</u>	<u>Percentage</u>
	<u>Months</u>	<u>Months</u>	<u>Increase/ (Decrease)</u>		<u>Collected/ Expended</u>
<u>Capital</u>					
REVENUES					
TOTAL	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	- %	<u><u>\$ -</u></u>	- %
EXPENDITURES					
TOTAL	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	- %	<u><u>\$ -</u></u>	- %
INCREASE (DECREASE) IN FUND BALANCE	<u><u>\$ (16,169)</u></u>	<u><u>\$ 140,227</u></u>		<u><u>\$ -</u></u>	
FUND BALANCE	<u><u>\$ 18,798</u></u>	<u><u>\$ 201,449</u></u>		<u><u>\$ 61,222</u></u>	

**INFORMATION TECHNOLOGY
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
February 28, 2011**

	Actual 2010 5 Months	Actual 2011 5 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Collected
REVENUES					
TECHNOLOGY CHARGES	\$ 729,167	\$ 729,167	- %	\$ 1,750,000	41.7 %
OTHER MISCELLANEOUS REVENUES	510	275	(46.1)	-	-
SURPLUS FURNITURE, FIXTURES	91	487	436.5	-	-
INVESTMENT EARNINGS	7,850	4,512	(42.5)	15,000	30.1
TOTAL	\$ 737,618	\$ 734,441	(0.4)%	\$ 1,765,000	41.6 %
EXPENDITURES - RECURRING OPERATIONS					
PERSONAL SERVICES	\$ 368,997	\$ 368,502	(0.1)%	\$ 905,676	40.7 %
OTHER OPERATING EXPENSE	395,647	442,904	11.9	796,953	55.6
CAPITAL OUTLAY	1,094	12,619	1,053.6	43,987	28.7
TOTAL	765,738	824,025	7.6 %	1,746,616	47.2 %
EXPENDITURES - INFORMATION MASTER PLAN					
GEOGRAPHIC INFORMATION SYSTEM	8,477	-	-	36,734	-
NOTES MIGRATION	2,201	-	-	-	-
EMERGENCY OPERATIONS CENTER	15,281	22,008	44.0	20,313	108.3
SHAREPOINT	-	-	-	25,000	-
TOTAL	25,959	22,008	(15.2)%	82,047	26.8 %
EXPENDITURES - CAPITAL REPLACEMENT					
SPECIAL SERVICES	-	-	-	-	-
COMPUTER HARDWR & SOFTWR MAIN	-	-	-	-	-
PC AND RELATED HARDWARE	78,136	29,771	(61.9)	87,904	33.9
OTHER & UNCLASSIFIED PROPERTY	-	21,410	-	21,411	100.0
TOTAL	78,136	51,181	(34.5)%	109,315	46.8 %
INCREASE (DECREASE) IN FUND BALANCE	\$ (132,215)	\$ (162,773)		\$ (172,978)	
FUND BALANCE	\$ 583,941	\$ 391,833		\$ 381,628	

**PUBLIC WORKS EQUIPMENT MAINT
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
February 28, 2011**

	Actual 2010 5 Months	Actual 2011 5 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Collected
REVENUES					
DIESEL FUEL	128,252	127,702	(0.4)	391,452	32.6
EQUIPMENT REPAIR / MAINTENANCE	394,884	543,188	37.6	1,105,503	49.1
OTHER CENTRAL SERVICES	35	246	602.9	200	123.0
REBATE ON MUNICIPAL VEHICLES	10,134	13,424	32.5	42,000	32.0
SUPPLIES AND MATERIALS	124,043	162,969	31.4	764,968	21.3
SURPLUS FURNITURE, FIXTURES	-	8	-	-	-
UNLEADED GAS	179,703	254,462	41.6	570,000	44.6
INVESTMENT EARNINGS	(110)	(1,475)	(1,246.1)	12,000	(12.3)
TOTAL	\$ 836,942	\$ 1,100,523	31.5 %	\$ 2,886,123	38.1 %
EXPENDITURES					
PERSONAL SERVICES	\$ 301,199	\$ 290,920	(3.4)%	\$ 769,295	37.8 %
CAPITAL OUTLAY	66,030	13,707	(79.2)	34,696	39.5
PRINCIPAL	14,259	14,766	3.6	35,438	41.7
INTEREST	3,046	2,539	(16.6)	6,094	41.7
COST ALLOCATION	35,461	89,915	153.6	215,795	41.7
DEBT-SERVICE	253	252	(0.3)	605	41.7
OPERATING EXPENSES	76,130	66,069	(13.2)	156,638	42.2
MERCHANDISE FOR RESALE	482,146	613,532	27.3	1,654,866	37.1
TOTAL	\$ 978,525	\$ 1,091,700	11.6 %	\$ 2,873,427	38.0 %
INCREASE (DECREASE) IN FUND BALANCE	\$ (141,583)	\$ 8,823		\$ 12,696	
FUND BALANCE	\$ (67,607)	\$ (186,823)		\$ (218,389)	

EQUIPMENT REPLACEMENT FUND
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
February 28, 2011

	Actual 2010 5 Months	Actual 2011 5 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Collected
REVENUES					
EQUIPMENT	\$ 161,343	\$ 161,343	- %	\$ 387,233	41.7 %
SURPLUS FURNITURE, FIXTURES	3,186	7,738	142.9	3,000	257.9
INVESTMENT EARNINGS	31,710	21,487	(32.2)	60,000	35.8
TOTAL	\$ 196,239	\$ 190,568	(2.9)%	\$ 450,233	42.3 %
	Actual Months	Actual Months	Percentage Increase/ (Decrease)	Budget	Percentage Expended
EXPENDITURES					
DUPLICATING SERVICES	12,678	-	-	-	-
FINANCIAL ADMINISTRATION	2,508	3,687	47.0	8,848	41.7
POLICE	70,470	-	-	-	-
PARKS & LANDSCAPE MAINTENANCE	-	424	-	306,775	0.1
MUNICIPAL AUDITORIUM	40,823	127,290	211.8	196,179	64.9
PAYNE PARK AUDITORIUM/MHP	-	-	-	10,267	-
STREET AND HIGHWAY MAINTENANCE	-	-	-	234,000	-
BAYFRONT PARK/MOORINGS	35,608	-	-	66,090	-
TOTAL	\$ 162,087	\$ 131,401	(18.9)%	\$ 822,159	16.0 %
INCREASE (DECREASE) IN FUND BALANCE	\$ 34,151	\$ 59,167		\$ (371,926)	
FUND BALANCE	\$ 3,793,726	\$ 3,992,864		\$ 3,561,771	

**WORKERS COMPENSATION
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
February 28, 2011**

	Actual 2010 5 Months	Actual 2011 5 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Collected
REVENUES					
PREMIUMS WORKERS COMP-CITY	\$ 318,125	\$ 228,642	(28.1)%	\$ 500,000	45.7 %
PREMIUMS WORKERS COMP-OFF DUTY	7,398	8,539	15.4	-	-
INVESTMENT EARNINGS	65,498	41,822	(36.1)	130,000	32.2
TOTAL	\$ 391,021	\$ 279,002	(28.6)%	\$ 630,000	44.3 %
	Actual 2010 5 Months	Actual 2011 5 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Expended
EXPENDITURES					
JANITORIAL	\$ -	\$ -	- %	\$ 170	- %
GENERAL SUPPLIES	-	-	-	22	-
INSURANCE	115,453	103,085	(10.7)	130,000	79.3
ACCOUNTING AND AUDITING	-	2,333	-	3,000	77.8
CLAIMS AND JUDGMENTS	206,819	281,189	36.0	316,024	89.0
SPECIAL SERVICES	24,225	37,644	55.4	106,663	35.3
TECHNOLOGY CHARGES	8,668	8,637	(0.4)	20,728	41.7
TRANSFER EXPENSE-CONTR CREDIT	-	-	-	32,520	-
ALLOCATION-BENEFITS/RISK MNGT	41,632	41,592	(0.1)	94,826	43.9
BUILDING MAINTENANCE	-	-	-	1,078	-
COST ALLOCATION	21,792	23,507	7.9	56,417	41.7
TRANSFER-GENERAL LIABILITY	41,667	41,667	-	100,000	41.7
TOTAL	\$ 460,255	\$ 539,654	17.3 %	\$ 861,448	62.6 %
INCREASE (DECREASE) IN FUND BALANCE	\$ (69,234)	\$ (260,652)		\$ (231,448)	
FUND BALANCE	\$ 5,518,517	\$ 5,913,826		\$ 5,943,030	

FLEET LIABILITY
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
February 28, 2011

	Actual 2010 5 Months	Actual 2011 5 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Collected
REVENUES					
INTEREST INCOME	\$ 3,046	\$ 2,539	(16.6)%	\$ 41,094	6.2 %
LOAN PROCEEDS	14,259	14,766	3.6	35,438	41.7
PREMIUMS FLEET LIABILITY	144,477	96,148	(33.5)	100,000	96.1
INVESTMENT EARNINGS	19,263	12,154	(36.9)	-	-
TOTAL	\$ 181,045	\$ 125,607	(30.6)%	\$ 176,532	71.2 %
	Actual 2010 5 Months	Actual 2011 5 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Expended
EXPENDITURES					
ACCOUNTING AND AUDITING	\$ -	\$ 2,667	- %	\$ 3,000	88.9 %
CLAIMS AND JUDGMENTS	2,276	13,573	496.3	150,000	9.0
TECHNOLOGY CHARGES	13,063	12,922	(1.1)	31,013	41.7
ALLOCATION-BENEFITS/RISK MNGT	34,200	34,168	(0.1)	82,966	41.2
COST ALLOCATION	43,250	34,080	(21.2)	81,792	41.7
TOTAL	\$ 92,789	\$ 97,409	5.0 %	\$ 348,771	27.9 %
INCREASE (DECREASE) IN FUND BALANCE	\$ 88,255	\$ 28,198		\$ (172,239)	
FUND BALANCE	\$ 2,345,283	\$ 2,210,687		\$ 2,045,688	

INTENTIONAL KILL
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
February 28, 2011

	<u>Actual 2010 5 Months</u>	<u>Actual 2011 5 Months</u>	<u>Percentage Increase/ (Decrease)</u>	<u>2011 Budget</u>	<u>Percentage Collected</u>
REVENUES					
PREMIUMS-SELF INSURANCE	\$ 8,800	\$ 8,800	- %	\$ 8,800	100.0 %
INVESTMENT EARNINGS	3,127	2,110	(32.5)	5,000	42.2
TOTAL	<u>\$ 11,927</u>	<u>\$ 10,910</u>	(8.5)%	<u>\$ 13,800</u>	79.1 %
	<u>Actual 2010 5 Months</u>	<u>Actual 2011 5 Months</u>	<u>Percentage Increase/ (Decrease)</u>	<u>2011 Budget</u>	<u>Percentage Expended</u>
EXPENDITURES					
INSURANCE	\$ -	\$ -	- %	\$ (1)	- %
CLAIMS AND JUDGMENTS	-	-	-	1	-
TOTAL	<u>\$ -</u>	<u>\$ -</u>	- %	<u>\$ -</u>	- %
INCREASE (DECREASE) IN FUND BALANCE	<u>\$ 11,927</u>	<u>\$ 10,910</u>		<u>\$ 13,800</u>	
FUND BALANCE	<u>\$ 381,008</u>	<u>\$ 394,453</u>		<u>\$ 397,343</u>	

GENERAL LIABILITY FUND
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
February 28, 2011

	<u>Actual 2010 5 Months</u>	<u>Actual 2011 5 Months</u>	<u>Percentage Increase/ (Decrease)</u>	<u>2011 Budget</u>	<u>Percentage Collected</u>
REVENUES					
INTERFUND TRANSFERS	\$ 41,667	\$ 41,667	- %	\$ 100,000	41.7 %
INVESTMENT EARNINGS	2,807	2,317	(17.4)	4,000	57.9
TOTAL	<u>\$ 44,473</u>	<u>\$ 43,984</u>	(1.1)%	<u>\$ 104,000</u>	42.3 %
	<u>Actual 2010 5 Months</u>	<u>Actual 2011 5 Months</u>	<u>Percentage Increase/ (Decrease)</u>	<u>2011 Budget</u>	<u>Percentage Expended</u>
EXPENDITURES					
CLAIMS AND JUDGMENTS	\$ -	\$ -	- %	\$ 100,000	- %
LEGAL AND JUDICIAL	-	-	-	50,000	-
TECHNOLOGY CHARGES	4	8	122.7	20	41.8
COST ALLOCATION	88	188	113.2	452	41.7
TOTAL	<u>\$ 92</u>	<u>\$ 197</u>		<u>\$ 150,472</u>	0.1 %
INCREASE (DECREASE) IN FUND BALANCE	<u>\$ 44,381</u>	<u>\$ 43,787</u>		<u>\$ (46,472)</u>	
FUND BALANCE	<u>\$ 358,659</u>	<u>\$ 348,287</u>		<u>\$ 258,028</u>	

**GROUP MEDICAL AND DENTAL
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
February 28, 2011**

	Actual 2010 5 Months	Actual 2011 5 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Collected
REVENUES					
PREMIUMS-PPO	\$ 22,865	\$ -	- %	\$ -	- %
PREMIUMS-GOLD	480,629	483,622	0.6	1,080,452	44.8
PREMIUMS-TEAL	43,025	44,335	3.0	89,672	49.4
PREMIUMS-BASIC/NAVIGATOR	7,581	-	-	-	-
PREMIUMS-DENTAL	80	302	277.5	512	59.0
SPOUSAL SURCHARGE	11,655	11,817	1.4	28,000	42.2
REIMBURSEMENTS	100,012	110,623	10.6	-	-
COBRA PREMIUM ASSISTANCE	5,191	4,101	(21.0)	-	-
COBRA CONTINUATION COVERAGE	9,692	5,466	(43.6)	30,000	18.2
CITY CONTRIBUTION	1,570,014	1,468,770	(6.4)	3,600,000	40.8
INVESTMENT EARNINGS	52,194	25,712	(50.7)	100,000	25.7
TOTAL	\$ 2,302,938	\$ 2,154,748	(6.4)%	\$ 4,928,636	43.7 %

	Actual 2010 5 Months	Actual 2011 5 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Expended
EXPENDITURES					
ACCOUNTING AND AUDITING	\$ -	\$ -	- %	\$ 29,500	- %
BUILDING AND STRUCTURES	-	179,160	-	237,993	75.3
BUILDING MAINTENANCE	-	-	-	4,998	-
CLAIMS AND JUDGMENTS	3,002,036	2,460,425	(18.0)	5,619,989	43.8
CAPITAL OUTLAY-ENG & ARCH FEES	-	22,200	-	30,950	71.7
COMPUTER EQUIPMENT < \$500	-	2,384	-	1,188	200.7
COST ALLOCATION	1,777	1,883	6.0	4,519	41.7
ALLOCATION-BENEFITS/RISK MNGT	22,548	21,878	(3.0)	73,253	29.9
DUES AND MEMBERSHIPS	-	-	-	300	-
EMPLOYEE PROGRAMS	391	511	30.4	14,300	3.6
EQUIPMENT < \$500	-	1,133	-	1,689	67.1
EQUIPMENT AND PROPERTY RENTAL	5,550	5,744	3.5	8,064	71.2
GENERAL SUPPLIES	-	-	-	102	-
INSURANCE	61,149	126,421	106.7	270,000	46.8
JANITORIAL	-	-	-	791	-
OTHER & UNCLASSIFIED PROPERTY	-	-	-	540	-
PC AND RELATED HARDWARE	-	9,647	-	11,224	86.0
PC SOFTWARE UNDER \$500	-	1,856	-	1,858	99.9
CONTINGENCY RESERVE	-	-	-	8,626	-
SPECIAL SERVICES	194,545	161,426	(17.0)	801,181	20.1
TECHNOLOGY CHARGES	75	81	8.3	195	41.7
TRANSFER EXPENSE-CONTR CREDIT	-	-	-	(144,860)	-
TOTAL	\$ 3,288,070	\$ 2,994,749	(8.9)%	\$ 6,976,400	42.9 %

INCREASE (DECREASE) IN FUND BALANCE **\$ (985,132)** **\$ (840,001)** **\$ (2,047,764)**

FUND BALANCE **\$ 5,024,637** **\$ 4,044,456** **\$ 2,836,693**

POLICE LIABILITY
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
February 28, 2011

	<u>Actual 2010 5 Months</u>	<u>Actual 2011 5 Months</u>	<u>Percentage Increase/ (Decrease)</u>	<u>2011 Budget</u>	<u>Percentage Collected</u>
REVENUES					
PREMIUMS-SELF INSURANCE	\$ 125,000	\$ 125,000	- %	\$ 125,000	100.0 %
INVESTMENT EARNINGS	4,325	2,481	(42.6)	6,000	41.4
TOTAL	<u>\$ 129,325</u>	<u>\$ 127,481</u>	(1.4)%	<u>\$ 131,000</u>	97.3 %
	<u>Actual 2010 5 Months</u>	<u>Actual 2011 5 Months</u>	<u>Percentage Increase/ (Decrease)</u>	<u>2011 Budget</u>	<u>Percentage Expended</u>
EXPENDITURES					
ACCOUNTING AND AUDITING	\$ -	\$ 2,000	- %	\$ 2,000	100.0 %
CLAIMS AND JUDGMENTS	-	65,582	-	62,500	104.9
LEGAL AND JUDICIAL	7,011	8,670	23.7	50,000	17.3
TECHNOLOGY CHARGES	1,776	1,783	0.4	4,280	41.7
COST ALLOCATION	10,802	21,508	99.1	51,620	41.7
LEGAL-SPECIAL COUNSEL	2,173	-	-	5,000	-
TOTAL	<u>\$ 21,761</u>	<u>\$ 99,544</u>	357.4 %	<u>\$ 175,400</u>	56.8 %
INCREASE (DECREASE) IN FUND BALANCE	<u>\$ 107,564</u>	<u>\$ 27,938</u>		<u>\$ (44,400)</u>	
FUND BALANCE	<u>\$ 514,867</u>	<u>\$ 16,966</u>		<u>\$ (55,372)</u>	

BOBBY JONES GOLF COURSE
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
February 28, 2011

	PRIOR YEAR		CURRENT YEAR			
	Actual 2010 Month	YTD Actual 2010 5 Months	Actual Current Month	YTD Actual 2011 5 Months	Budget 2011 5 Months	Variance Favorable (Unfavorable)
REVENUES:						
ANNUAL GREEN FEES	\$ -	\$ 145,189	\$ -	\$ 121,224	\$ 125,365	\$ (4,141)
CART RENTAL	116,521	470,763	140,157	503,502	527,947	(24,445)
CONTRIBUTIONS & SPONSORSHIPS	-	9,695	-	-	-	-
EQUIPMENT RENTALS	2,275	10,047	3,384	10,538	10,322	216
GOLF CLINICS	-	-	-	535	-	535
GOLF HANDICAP TRACKING	78	2,228	120	2,247	2,295	(48)
GOLF LESSONS	-	-	2,775	2,775	-	2,775
GREEN FEES	202,285	577,825	251,517	637,701	679,463	(41,762)
LOCKER RENTAL	35	3,683	82	4,446	3,434	1,012
MERCHANDISE SALES	13,002	54,588	13,042	48,712	57,578	(8,866)
OTHER GOLF COURSE REVENUE	367	3,171	371	1,765	2,993	(1,228)
OTHER MISCELLANEOUS REVENUES	30	150	30	237	65	172
OTHER SALES	-	-	-	-	10,570	(10,570)
POSTAGE AND HANDLING CHARGES	-	-	1	19	-	19
RANGE FEES	3,706	15,411	4,771	16,057	17,411	(1,354)
RESTAURANT RENTAL	839	4,449	884	4,416	3,513	903
SURPLUS FURNITURE, FIXTURES	-	-	-	8	-	8
TENNIS COURTS TICKETS	33	114	-	33	125	(92)
TOURNAMENT AND UNIFORM SALES	-	2,640	-	2,265	2,512	(247)
TOURNAMENT FEES	-	2,463	-	2,086	2,937	(851)
UTILITIES	2,568	8,043	2,962	10,483	8,648	1,835
INVESTMENT EARNINGS	1,896	7,124	2,609	7,413	8,331	\$ (918)
TOTAL	\$ 343,635	\$ 1,317,584	\$ 422,705	\$ 1,376,459	\$ 1,463,509	\$ (87,050)
EXPENDITURES:						
PERSONAL SERVICES	\$ 58,403	\$ 310,685	\$ 57,834	\$ 319,246	\$ 352,320	\$ 33,074
MERCHANDISE FOR RESALE	6,433	30,730	8,624	26,530	35,967	9,437
OTHER OPERATING EXPENSES	115,399	685,849	127,122	685,560	731,565	46,005
COST ALLOCATION	12,580	62,899	12,836	64,182	64,185	3
DEBT-SERVICE	838	4,190	836	4,180	4,180	-
TRANSFER - CIP FUND	13,750	68,750	-	-	-	-
TRANSFER TO GENERAL FUND	6,423	65,756	54,046	69,373	51,250	(18,123)
TOTAL	\$ 213,826	\$ 1,228,859	\$ 261,298	\$ 1,169,070	\$ 1,239,467	\$ 70,397
INCREASE (DECREASE) IN FUND BALANCE	\$ 129,810	\$ 88,725	\$ 161,408	\$ 207,389	\$ 224,042	
FUND BALANCE		\$ 631,601		\$ 575,826		

AUDITORIUMS
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
February 28, 2011

	PRIOR YEAR		CURRENT YEAR			
	Actual 2010 Month	YTD Actual 2010 5 Months	Actual Current Month	YTD Actual 2011 5 Months	Budget 2011 5 Months	Variance Favorable (Unfavorable)
Payne Park Auditorium						
REVENUES						
AUDITORIUM RENT	\$ 4,638	\$ 32,233	\$ 5,428	\$ 36,926	\$ 34,260	\$ 2,666
AUDITORIUM CONCESSIONS	235	1,883	496	2,141	2,830	(689)
OTHER MISCELLANEOUS REVENUES	6	27	4	28	7	21
INTERFUND TRANSFER-GENERAL FD	-	-	-	-	10,415	(10,415)
TOTAL	\$ 4,878	\$ 34,144	\$ 5,928	\$ 39,095	\$ 47,512	\$ (8,417)
EXPENDITURE:						
PERSONAL SERVICES	\$ 4,628	\$ 23,749	\$ 5,531	\$ 28,965	\$ 26,701	\$ (2,264)
OTHER OPERATING EXPENSES	1,679	13,196	1,080	11,044	13,576	2,532
BUILDING AND STRUCTURES	-	-	-	618	625	7
COST ALLOCATION	1,425	7,127	1,706	8,530	8,530	-
TOTAL	\$ 7,733	\$ 44,072	\$ 8,317	\$ 49,156	\$ 49,432	\$ 276
Municipal Auditorium						
REVENUES						
TICKET SALES	\$ 6,068	\$ 14,286	\$ 4,098	\$ 12,008	\$ 14,699	\$ (2,691)
RENTALS	21,603	145,312	22,220	123,513	142,668	(19,155)
CONCESSIONS	5,374	14,094	5,014	15,314	17,840	(2,526)
EVENTS SPONSORED EVENTS	7,703	36,946	5,531	38,580	47,251	(8,671)
OTHER MISCELLANEOUS REVENUES	30	395	49	240	162	78
INTERFUND TRANSFER-GENERAL FD	-	-	-	-	5,476	(5,476)
INVESTMENT EARNINGS	256	774	467	653	-	653
TOTAL	\$ 41,034	\$ 211,807	\$ 37,378	\$ 190,307	\$ 228,096	\$ (37,789)
EXPENDITURE:						
PERSONAL SERVICES	\$ 11,798	\$ 66,036	\$ 13,719	\$ 74,694	\$ 86,032	\$ 11,338
OTHER OPERATING EXPENSES	10,603	60,954	17,132	61,787	60,009	(1,778)
CAPITAL OUTLAY	-	-	-	1,685	1,685	-
COST ALLOCATION	4,602	23,010	3,340	16,699	16,700	1
DEBT-SERVICE	228	1,139	227	1,136	1,138	2
TOTAL	\$ 27,230	\$ 151,140	\$ 34,418	\$ 156,002	\$ 165,564	\$ 9,562
INCREASE (DECREASE) IN FUND BALANCE	\$ 10,949	\$ 50,739	\$ 571	\$ 24,244	\$ 60,612	
FUND BALANCE		\$ 46,720		\$ 36,439		

**SOLID WASTE MANAGEMENT
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
February 28, 2011**

	PRIOR YEAR		CURRENT YEAR			
	Actual 2010 Month	YTD Actual 2010 5 Months	Actual Current Month	YTD Actual 2011 5 Months	Budget 2011 5 Months	Variance Favorable (Unfavorable)
REVENUES:						
REFUSE FEES	\$ 870,756	\$ 4,398,379	\$ 805,878	\$ 4,032,151	\$ 4,140,412	\$ (108,261)
OTHER MISCELLANEOUS REVENUES	4,448	15,882	3,794	69,382	56,229	13,153
INVESTMENT EARNINGS	10,729	39,156	16,525	32,916	28,238	4,678
TOTAL	\$ 885,933	\$ 4,453,417	\$ 826,197	\$ 4,134,449	\$ 4,224,879	\$ (90,430)

	PRIOR YEAR		CURRENT YEAR			
	Actual 2010 Month	YTD Actual 2010 5 Months	Actual Current Month	YTD Actual 2011 5 Months	Budget 2011 5 Months	Variance Favorable (Unfavorable)
EXPENDITURES:						
PERSONAL SERVICES	\$ 144,305	\$ 774,710	\$ 145,479	\$ 792,793	\$ 861,750	\$ 68,957
OTHER OPERATING EXPENSES	274,683	2,804,432	448,033	2,202,830	3,185,403	982,572
CAPITAL OUTLAY	63,700	121,035	15,265	73,409	321,777	248,368
COST ALLOCATION	34,150	170,752	34,852	174,260	174,260	-
TRANSFERS-PRINCIPAL	54,167	270,833	53,045	265,224	265,225	1
DEBT-SERVICE	65	323	65	323	325	3
TRANSFER TO GENERAL FUND	-	-	20,457	102,285	102,285	-
TOTAL	\$ 571,070	\$ 4,142,085	\$ 717,195	\$ 3,611,124	\$ 4,911,024	\$ 1,299,900
INCREASE (DECREASE) IN FUND BALANCE	\$ 314,863	\$ 311,332	\$ 109,002	\$ 523,325	\$ (686,145)	
FUND BALANCE		\$ 3,968,632		\$ 4,453,936		

**VAN WEZEL PERFORMING ARTS HALL
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
February 28, 2011**

	PRIOR YEAR		CURRENT YEAR			
	Actual 2010 Month	YTD Actual 2010 5 Months	Actual Current Month	YTD Actual 2011 5 Months	Budget 2011 5 Months	Variance Favorable (Unfavorable)
REVENUES:						
TICKET SALES	1,758,631	3,618,830	1,237,285	3,411,912	3,765,852	(353,940)
CONCESSIONS-ARTISTS	1,888	9,120	2,298	5,536	7,826	(2,290)
POSTAGE AND HANDLING CHARGES	15,548	86,022	11,691	79,785	89,104	(9,319)
TICKET SURCHG HALL PERFORMANCE	59,402	148,770	45,728	125,643	140,345	(14,702)
CONCESSIONS-IN HOUSE	1,266	3,809	1,485	3,625	3,547	78
RENTAL: CIF2	-	-	2,742	2,742	-	2,742
VALET PARKING FEE	2,100	3,750	2,187	3,192	2,701	491
PARKING FEES HALL PERFORMANCES	55,125	128,508	42,756	111,024	123,967	(12,943)
COMMISSIONS-RENTAL TICKETS	170	13,957	2,388	2,388	10,688	(8,300)
PARKING FEES HALL RENTAL	20,775	40,045	34,568	48,546	62,870	(14,324)
TICKET SURCHG HALL RENTAL	21,753	34,771	32,958	47,710	65,892	(18,182)
GRANT TICKET SALES	-	-	(3,011)	(28,098)	(22,900)	(5,198)
PROGRAM ADS	9,000	29,775	9,000	37,000	36,000	1,000
COMMISSIONS-FOOD	6,294	11,980	6,092	11,085	11,437	(352)
COMMISSIONS-BEVERAGES	4,465	14,926	5,964	14,802	15,374	(572)
BOX OFFICE SERVICES	-	-	400	400	-	400
EQUIPMENT RENTALS	3,950	6,050	6,475	8,275	6,271	2,004
MAINSTAGE RENTAL	54,936	129,398	84,729	137,809	173,175	(35,366)
OTHER SPACE RENTAL	1,150	12,240	2,050	10,510	7,500	3,010
RENTER FEES LABOR	13,206	28,551	21,905	30,095	41,491	(11,396)
RENTER FEES OTHER	2,575	5,025	2,650	3,608	13,602	(9,994)
SURPLUS FURNITURE, FIXTURES	-	395	-	-	-	-
OTHER FOUNDATION GRANTS	-	36,250	-	7,000	32,500	(25,500)
VAN WEZEL FOUNDATION GRANTS	-	369,443	-	271,853	319,000	(47,147)
GOVERNMENT: OTHER GRANTS	-	4,878	-	77,120	220,106	(142,986)
CORPORATE SPONSORSHIPS/GIFTS	28,274	65,074	40,250	100,112	15,000	85,112
INDIVIDUAL SPONSORSHIPS/GIFTS	-	500	-	-	500	(500)
OTHER MISCELLANEOUS REVENUES	594	1,582	39	196	2,009	(1,813)
INTERFUND TRANSFER-GENERAL FD	-	-	-	-	62,500	(62,500)
INVESTMENT EARNINGS	8,074	31,489	13,721	20,370	8,335	12,035
TOTAL	\$ 2,069,174	\$ 4,835,137	\$ 1,606,350	\$ 4,544,240	\$ 5,214,692	\$ (670,452)

**VAN WEZEL PERFORMING ARTS HALL
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
February 28, 2011**

	PRIOR YEAR		CURRENT YEAR			
	Actual 2010 Month	YTD Actual 2010 5 Months	Actual Current Month	YTD Actual 2011 5 Months	Budget 2011 5 Months	Variance Favorable (Unfavorable)
EXPENDITURES:						
PERSONAL SERVICES	\$ 119,255	\$ 614,326	\$ 127,073	\$ 642,463	\$ 708,249	\$ 65,786
CONTRACTUAL MAINTENANCE	5,890	47,838	5,340	46,920	77,033	30,113
INTERFUND TRANSFERS	21,626	108,128	21,156	105,779	105,782	3
PERFORMANCE FEES	954,375	1,894,775	661,000	1,877,628	2,144,902	267,274
OTHER PERFORMANCE EXPENSES	89,725	273,581	77,751	220,262	298,283	78,021
CONTRACTURAL SERVICES	335,237	1,071,361	246,095	1,042,088	1,358,216	316,128
OTHER OPERATING EXPENSES	24,257	93,220	27,469	81,772	117,950	36,178
TOTAL	\$ 1,550,364	\$ 4,103,229	\$ 1,165,882	\$ 4,016,912	\$ 4,810,415	\$ 793,503
INCREASE (DECREASE) IN FUND BALANCE	\$ 518,810	\$ 731,908	\$ 440,468	\$ 527,328	\$ 404,277	
FUND BALANCE		\$ 1,320,188		\$ 1,474,307		

VAN WEZEL EQUIPMENT SURCHARGE
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
February 28, 2011

	PRIOR YEAR		CURRENT YEAR			
	Actual 2010 Month	YTD Actual 2010 5 Months	Actual Current Month	YTD Actual 2011 5 Months	Budget 2011 Annual	Variance Favorable (Unfavorable)
REVENUES:						
CIF 1	\$ 29,922	\$ 77,336	\$ 22,864	\$ 66,272	\$ 120,851	\$ (54,579)
RENTAL: CIF1	10,912	17,454	18,033	25,474	45,000	(19,527)
INVESTMENT EARNINGS	3,192	11,547	3,063	6,134	15,000	(8,866)
TOTAL	\$ 44,025	\$ 106,336	\$ 43,959	\$ 97,879	\$ 180,851	\$ (82,972)

	PRIOR YEAR		CURRENT YEAR			
	Actual 2010 Month	YTD Actual 2010 5 Months	Actual Current Month	YTD Actual 2011 5 Months	Budget 2011 Annual	Variance Favorable (Unfavorable)
EXPENDITURES:						
OTHER OPERATING EXPENSES	\$ 9	\$ 44	\$ 10	\$ 395	\$ 463	\$ 68
CAPITAL OUTLAY	18,553	29,923	1,411	530,589	1,300,361	769,772
COST ALLOCATION	210	1,049	227	1,134	2,722	1,588
TOTAL	\$ 18,771	\$ 31,016	\$ 1,648	\$ 532,118	\$ 1,303,546	\$ 771,428
INCREASE (DECREASE) IN FUND BALANCE	\$ 25,254	\$ 75,320	\$ 42,311	\$ (434,239)	\$ (1,122,695)	
FUND BALANCE		\$ 1,382,675		\$ 929,149		

PARKING MANAGEMENT
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
February 28, 2011

	PRIOR YEAR		CURRENT YEAR			
	Actual 2010 Month	YTD Actual 2010 5 Months	Actual Current Month	YTD Actual 2011 5 Months	Budget 2011 5 Months	Variance Favorable (Unfavorable)
REVENUES:						
PARKING METERS	\$ 1,561	\$ 5,061	\$ -	\$ 1,594	\$ 23,761	\$ (22,167)
PARKING PERMITS	1,794	14,817	972	20,223	40,801	(20,578)
JUDGMENTS, FINES AND FORFEITS	33,418	155,162	27,358	157,402	144,882	12,520
FIRST ST PARKING LOT	1,006	4,023	1,006	5,029	4,364	665
OTHER MISCELLANEOUS REVENUES	12	55	61	90	46	44
REIMBURSEMENTS	537	1,646	1,973	2,136	4,688	(2,552)
INVESTMENT EARNINGS	1,198	4,677	1,030	2,008	2,680	(672)
TOTAL	\$ 39,527	\$ 185,441	\$ 32,398	\$ 188,481	\$ 221,222	\$ (32,741)

	PRIOR YEAR		CURRENT YEAR			
	Actual 2010 Month	YTD Actual 2010 5 Months	Actual Current Month	YTD Actual 2011 5 Months	Budget 2011 5 Months	Variance Favorable (Unfavorable)
EXPENDITURES:						
PERSONAL SERVICES	\$ 23,590	\$ 132,534	\$ 20,932	\$ 111,083	\$ 182,968	\$ 71,885
OTHER OPERATING EXPENSES	12,004	79,333	11,923	95,686	129,039	33,353
CAPITAL OUTLAY	-	-	-	-	210	210
COST ALLOCATION	11,517	57,586	8,767	43,835	43,835	-
TOTAL	\$ 47,111	\$ 269,454	\$ 41,622	\$ 250,604	\$ 356,052	\$ 105,448
INCREASE (DECREASE) IN FUND BALANCE	\$ (7,585)	\$ (84,012)	\$ (9,224)	\$ (62,123)	\$ (134,830)	
FUND BALANCE		\$ 437,040		\$ 215,341		

OPEB TRUST FUND
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
February 28, 2011

	Actual 2010 5 Months	Actual 2011 5 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Collected
REVENUES					
PREMIUMS-FIRE FIGHTER TRUST	\$ 29,667	\$ 29,667	- %	\$ 71,200	41.7 %
RETIREE PREMIUMS-HEALTH & DENTAL	341,431	4,226	(98.8)	-	-
REIMBURSEMENTS	244,916	171,238	(30.1)	-	-
PREMIUMS-RETIREEES	-	367,322	-	980,000	37.5
COBRA CONTINUATION COVERAGE	390	-	-	1,000	-
SPOUSAL SURCHARGE	2,100	2,340	11.4	4,200	55.7
CITY CONTRIBUTION	1,860,178	1,931,341	3.8	4,477,000	43.1
INTEREST INCOME	47,645	89,501	87.8	500,000	17.9
DIVIDEND INCOME	37,390	63,480	69.8	-	-
MARKET GAIN (LOSS)	194,180	1,948,103	903.2	-	-
INVESTMENT EXPENSES	(46,178)	(40,891)	(11.4)	-	-
ALLOCATED INVESTMENT EARNINGS	9,861	3,429	(65.2)	-	-
TOTAL	\$ 2,721,579	\$ 4,569,757	67.9 %	\$ 6,033,400	75.7 %

	Actual 2010 5 Months	Actual 2011 5 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Expended
EXPENDITURES					
ACCOUNTING AND AUDITING	\$ 5,750	\$ 15,750	173.9 %	\$ 16,000	98.4 %
ALLOCATION-BENEFITS/RISK MNGT	14,416	13,987	(3.0)	48,835	28.6
BUILDING MAINTENANCE	-	-	-	3,724	-
CLAIMS AND JUDGMENTS	1,716,307	1,706,871	(0.5)	3,707,211	46.0
EMPLOYEE PROGRAMS	-	-	-	500	-
GENERAL SUPPLIES	-	-	-	76	-
INSURANCE	70,794	137,048	93.6	240,000	57.1
JANITORIAL	-	-	-	589	-
SPECIAL SERVICES	152,442	154,176	1.1	615,470	25.1
TRANSFER EXPENSE-CONTR CREDIT	-	-	-	112,340	-
TOTAL	\$ 1,959,708	\$ 2,027,831	3.5 %	\$ 4,744,745	

INCREASE (DECR) BEFORE ADV FUNDING	761,871	2,541,926		1,288,655	
GENERAL FUND ADVANCE FUNDING	1,456,828	1,406,154		3,418,736	
NET INCREASE (DECR) IN FUND BALANCE	2,218,699	3,948,080		4,707,391	
FUND BALANCE	\$ 10,827,729	\$ 18,139,555		\$ 18,898,866	