



**CITY OF SARASOTA
FINANCIAL STATUS REPORT**
For the period
October 1, 2010
Through
March 31, 2011



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Interoffice Memorandum

Date: April 11, 2011

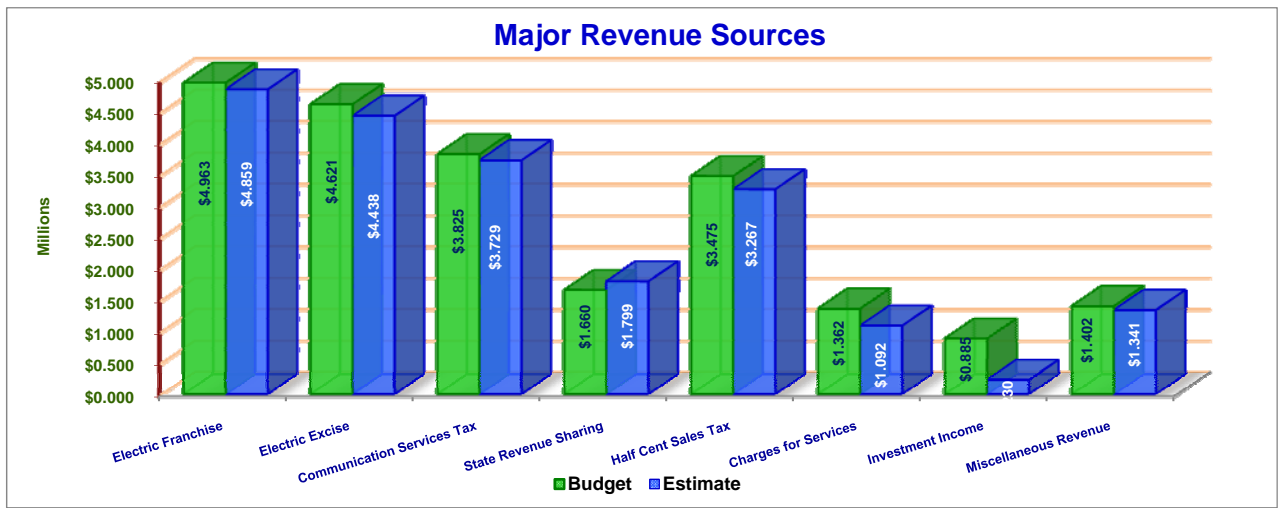
To: The Honorable City Commission
Thru: Robert J. Bartolotta, City Manager
From: Christopher H. Lyons, Finance Director
Subject: Financial Status Report as of March 31, 2011

The March 31, 2011, City's monthly Financial Status report includes the first six months of fiscal year 2010 - 11 compared to the first six months for last fiscal year.

GENERAL FUND

The General Fund revenues at March 31, 2011, total \$29,763,666 or 56.3% of the \$52,845,533 FY 2011 Budget. Revenues are comparable to last year at March 31, 2010, which totaled \$30,947,204 or 57.1% 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 lower than 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 \$96,000 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 while the Charges for Services, Investment Earnings and Miscellaneous Revenues are all projected to be under budget at this time.

After the first six months, revenues are lower than originally projected due to lower levels of tourism and the continued lethargic economy. However, we are only six 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 \$25,107,420 or 43.7% of the \$57,476,617 budget. This compares to the \$25,020,629 or 43.6% of the \$57,326,397 budgeted at March 31, 2010. The Expenditures in

Public Safety total \$15,407,488 or 45.4% of the \$33,900,866 budget. This compares to the \$15,007,084 or 45.5% of the \$33,096,532 budgeted at March 31, 2010.

In summary, after six 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. Offsetting these revenue shortfalls is that General Fund expenditures are tracking lower than budget.

OTHER FUNDS

The Building Services financials are found on page 6. The report shows that revenues total \$1,119,973 which is 57.4% of the \$1,952,000 Budget. This is a significant increase compared to the \$983,596 collected at March 31, 2010. This is due to the increase in building permits and business licenses for the six month period. Expenditures for Building Services total \$1,011,726 or 47.7% 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 \$1,833,052, which is \$113,927 less than the \$1,946,979 year to date budget. Expenditures for Bobby Jones total \$1,446,284 which is \$42,778 less than the \$1,489,062 year to date budget. Although, inclement weather affected revenues in the first quarter, the bottom line for the first six months improved by over \$140,000 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.

The Van Wezel Performing Arts Hall financials are found on pages 34 & 35. The report shows that revenues total \$6,331,871 which is \$464,073 less than the \$6,795,944 year to date budget. Conversely, expenditures for the Hall total \$5,228,855 or \$838,713 less than the year to date budget of \$6,067,569. The results from year to date are positive as they reflect an increase to the bottom line for the first six months as compared to the prior year of over \$300,000.

The Parking Management financials are found on page 37. The report shows revenues total \$230,201 which is \$62,624 less than the \$292,825 year to date budget. Parking Management expenditures total \$295,788 or \$120,620 less than the \$416,408 budget. The economic downturn 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 six months has decreased by over \$55,000 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 \$2,512,648 or 51.0% of the \$4,928,636 Budget. This compares with the \$2,702,916 or 49.7% of the \$5,441,497 budgeted at March 31, 2010. Expenditures total \$3,570,062 or 51.2% of the total budget of \$6,976,400. This compares with the \$3,686,223 or 48.8% of the budgeted \$7,560,888 at March 31, 2010.

The OPEB Trust Fund, which cover claims for retirees are found on page 38. The report shows revenues of \$7,995,903 or 132.5% of the \$6,033,400 Budget. This exceeds last year which was \$3,568,571 or 62.0% of the \$5,755,400 budgeted at March 31, 2010, due to two factors. First, return on investments exceeded the 6 months for the prior year by over \$1.5 million. Secondly, contributions from proprietary funds, that have been accumulated to provide for full funding of OPEB, were contributed to the OPEB Trust Fund. Expenditures total \$2,524,791 or 53.2% of the total budget of \$4,744,745. This compares with the \$2,325,825 or 36.7% of the budgeted \$6,342,301 at March 31, 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
March 31, 2011

	Actual 2010 6 Months	Actual 2011 6 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Collected
REVENUES					
AD VALOREM TAXES	\$ 14,017,313	\$ 13,149,587	(6.2)%	\$ 16,068,033	81.8 %
LOCAL OPTION USE & FUEL TAXES	-	-	-	1,384,000	0.0
UTILITIES EXCISE TAX	4,885,875	4,829,845	(1.1)	9,820,308	49.2
BUSINESS LICENSES	697,010	694,070	(0.4)	695,000	99.9
BUILDING PERMITS	130,798	111,789	(14.5)	100,132	111.6
FRANCHISE TAXES	2,306,462	2,101,533	(8.9)	5,118,000	41.1
FEDERAL GRANTS	611,219	418,433	(31.5)	815,835	51.3
GRANTS FROM OTHER LOCAL UNITS	-	124,072	-	277,149	44.8
SHARED REV FM OTHER LOCAL UNIT	17,707	15,389	(13.1)	30,000	51.3
LOCAL UNITS IN LIEU OF TAXES	115,005	76,379	(33.6)	152,757	50.0
JUDGMENTS, FINES AND FORFEITS	207,327	191,397	(7.7)	690,100	27.7
MISCELLANEOUS REVENUES	854,669	731,853	(14.4)	2,287,804	32.0
LICENSES	58,463	59,313	1.5	113,467	52.3
INTERFUND TRANSFER	1,724,949	1,982,047	14.9	3,883,256	51.0
STATE REVENUE SHARING	858,196	865,633	0.9	1,660,000	52.1
MOBILE HOME LICENSES	15,225	15,761	3.5	18,900	83.4
ALCOHOLIC BEVERAGE LICENSES	2,970	7,784	162.1	50,000	15.6
SALES TAX	1,639,663	1,631,713	(0.5)	3,475,000	47.0
FIREMEN'S INSURANCE PREM TAX	-	-	-	451,000	0.0
CHARGES FOR SERVICES	621,816	561,116	(9.8)	1,362,884	41.2
COST ALLOCATIONS	2,182,533	2,195,954	0.6	4,391,908	50.0
TOTAL	\$ 30,947,204	\$ 29,763,666	(3.8)%	\$ 52,845,533	56.3 %
	Actual 2010 6 Months	Actual 2011 6 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Expended
EXPENDITURES					
CULTURE/RECREATION	\$ 145,250	\$ 80,076	(44.9)%	\$ 166,649	48.1 %
GENERAL GOVERNMENT	6,941,285	6,701,045	(3.5)	15,444,399	43.4
PHYSICAL ENVIRONMENT	1,493,270	1,496,791	0.2	3,317,422	45.1
PUBLIC SAFETY	15,007,084	15,407,488	2.7	33,900,866	45.4
TRANSPORTATION	1,417,575	1,416,631	(0.1)	3,120,035	45.4
OPERATING TRANSFERS OUT	18,201	-	-	188,131	-
SPECIAL APPROPRIATIONS	(2,038)	5,390	(364.5)	1,339,114	0.4
TOTAL	\$ 25,020,629	\$ 25,107,420	0.3 %	\$ 57,476,617	43.7 %
INCREASE (DECREASE) IN FUND BALANCE	\$ 5,926,575	\$ 4,656,246		\$ (4,631,084)	
FUND BALANCE	\$ 26,188,912	\$ 26,498,306		\$ 17,210,976	

**GAS TAX
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
March 31, 2011**

	Actual 2010 6 Months	Actual 2011 6 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Collected
REVENUES					
LOCAL OPTION GAS TAX	\$ 608,868	\$ 592,698	(2.7)%	\$ 1,210,000	49.0 %
GAS TAX-COUNTY	108,339	105,923	(2.2)	205,000	51.7
STREET SWEEPING	590	-	-	-	-
TOTAL	\$ 717,798	\$ 698,621	(2.7)%	\$ 1,415,000	49.4 %

	Actual 2010 6 Months	Actual 2011 6 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Expended
EXPENDITURES					
TRAFFIC CALMING PROGRAM	\$ 8,327	\$ 83	(99.0)%	\$ 131,006	0.1 %
BICYCLE PATHS	-	-	-	50,000	-
TRAFFIC CONTROL PAV. MARKINGS	47,473	20,936	(55.9)	22,920	91.3
TRAFFIC CONT & O/H SIGNS	44,967	-	-	54,942	-
TRAFFIC SIGNALIZATION	28,818	44	(99.8)	180,069	-
TRAFFIC CONTROL COORDINATOR	-	-	-	35,280	-
TRANSPORTATION PLANNER	-	-	-	41,895	-
CAPITAL EQUIPMENT	7,861	-	-	51,668	-
BRIDGE REPLACEMENT	-	-	-	257,335	-
STREET LIGHT/MAST ARM PAINTING	12,260	27,028	120.5	37,740	71.6
PRESSURE CLEANING SIDEWALKS	11,927	25	(99.8)	34,385	0.1
TRANSPORTATION ENGINEER SUP	-	-	-	40,600	-
REPLACEMENT OF SIDEWALKS	15,842	75,743	378.1	168,496	45.0
BRIDGE & LG. CULVERT MAINT	-	-	-	30,000	-
TRAFFIC SIGNALS PARTS & CNTRLR	-	12,598	-	105,000	12.0
TRAFFIC ENGINEERING EQUIPMENT	-	-	-	14,079	-
REPLACEMENT OF CURBS/GUTTERS	19,590	-	-	20,000	-
REMOVAL OF DEAD TREES	17,774	3,730	(79.0)	25,850	14.4
TRAFFIC LOOP REPLACEMENT	4,442	-	-	14,235	-
STREET LIGHTING	425,235	429,488	1.0	858,976	50.0
STREET AMENITIES	-	-	-	42,774	-
CITY WIDE MOBILITY STUDY	-	-	-	100,000	-
SCHOOL AVE MULTI USE TRAIL	-	-	-	225,015	-
TOTAL	\$ 644,516	\$ 569,673	(11.6)%	\$ 2,542,265	22.4 %

INCREASE (DECREASE) IN FUND BALANCE **\$ 73,281** **\$ 128,948** **\$ (1,127,265)**

FUND BALANCE **\$ 1,638,507** **\$ 2,025,205** **\$ 768,992**

**\$0.05 LOCAL OPTION FUEL TAX
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
March 31, 2011**

	Actual 2010 6 Months	Actual 2011 6 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Collected
REVENUES					
LOCAL OPTION GAS TAX	\$ 457,853	\$ 444,973	(2.8)%	\$ 907,000	49.1 %
TOTAL	\$ 457,853	\$ 444,973	(2.8)%	\$ 907,000	49.1 %
	Actual 2010 6 Months	Actual 2011 6 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Expended
EXPENDITURES					
BICYCLE PATHS	8,568	-	-	50,384	-
STREET RECONSTRUCTION	202,661	89,060	(56.1)	682,099	13.1
MURT-BIRD KEY TO ST ARMANDS	96,458	8,802	(90.9)	13,453	65.4
OSPREY/HILLVIEW ROUNDABOUT	10,621	-	-	8,313	-
BRIDGE REPLACEMENT	5,440	48,994	800.7	1,383,944	3.5
NEW CURBS AND GUTTERS	47,677	83,931	76.0	541,627	15.5
PALM AVE/RINGLING ROUNDABOUT	-	2,953	-	56,458	5.2
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	-	9,069	-	237,000	3.8
MURT-ST ARMANDS TO SO LIDO PK	-	95,073	-	200,000	47.5
TOTAL	\$ 371,425	\$ 340,456	(8.3)%	\$ 3,678,155	9.3 %
INCREASE (DECREASE) IN FUND BALANCE	\$ 86,427	\$ 104,516		\$ (2,771,155)	
FUND BALANCE	\$ 4,500,051	\$ 3,660,861		\$ 785,189	

BUILDING SERVICES
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
March 31, 2011

	<u>Actual 2010 6 Months</u>	<u>Actual 2011 6 Months</u>	<u>Percentage Increase/ (Decrease)</u>	<u>2011 Budget</u>	<u>Percentage Collected</u>
REVENUES					
ALL BUSINESS LICENSES	\$ 55,772	\$ 106,865	91.6 %	\$ 60,000	178.1 %
BUILDING PERMITS	876,509	962,392	9.8	1,802,500	53.4
OTHER GENERAL GOV CHARGES FEES	3,743	808	(78.4)	10,000	8.1
FIRE INSPECTIONS	18,329	26,239	43.2	35,000	75.0
CHARGES FOR SCANNING	2,888	4,180	44.8	4,500	92.9
OTHER MISCELLANEOUS REVENUES	-	27	-	-	-
TRANSFER FROM BILLABLE FEE SYS	9,300	7,500	(19.4)	15,000	50.0
INVESTMENT EARNINGS	17,055	11,962	(29.9)	25,000	47.8
TOTAL	<u>\$ 983,596</u>	<u>\$ 1,119,973</u>	13.9 %	<u>\$ 1,952,000</u>	57.4 %
	<u>Actual 2010 6 Months</u>	<u>Actual 2011 6 Months</u>	<u>Percentage Increase/ Decrease</u>	<u>2011 Budget</u>	<u>Percentage Expended</u>
EXPENDITURES					
PERSONAL SERVICES	\$ 629,723	\$ 682,133	8.3 %	\$ 1,422,047	48.0 %
OTHER OPERATING EXPENSES	84,517	92,589	9.6	225,927	41.0
CAPITAL OUTLAY	-	1,420	-	2,340	60.7
COST ALLOCATION	240,054	235,584	(1.9)	471,168	50.0
TOTAL	<u>\$ 954,294</u>	<u>\$ 1,011,726</u>	6.0 %	<u>\$ 2,121,482</u>	47.7 %
INCREASE (DECREASE) IN FUND BALANCE	<u>\$ 29,301</u>	<u>\$ 108,247</u>		<u>\$ (169,482)</u>	
FUND BALANCE	<u>\$ 2,002,457</u>	<u>\$ 2,391,348</u>		<u>\$ 2,113,619</u>	

**DEVELOPMENT APPLICATION SYSTEM
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
March 31, 2011**

	<u>Actual 2010 6 Months</u>	<u>Actual 2011 6 Months</u>	<u>Percentage Increase/ (Decrease)</u>	<u>2011 Budget</u>	<u>Percentage Collected</u>
REVENUES					
ENGINEERING SERVICES	\$ 825	\$ -	- %	\$ 1,500	- %
REIMBURSEMENTS	138,188	102,699	(25.7)	269,000	38.2
INVESTMENT EARNINGS	4,078	2,247	(44.9)	5,000	44.9
TOTAL	<u>\$ 143,091</u>	<u>\$ 104,946</u>	(26.7)%	<u>\$ 275,500</u>	38.1 %
	<u>Actual 2010 6 Months</u>	<u>Actual 2011 6 Months</u>	<u>Percentage Increase/ (Decrease)</u>	<u>2011 Budget</u>	<u>Percentage Expended</u>
EXPENDITURES					
OTHER OPERATING EXPENSES	\$ 48,827	\$ 42,954	(12.0)%	\$ 178,900	24.0 %
TRANSFERS	9,300	7,500	(19.4)	196,600	3.8
TOTAL	<u>\$ 58,127</u>	<u>\$ 50,454</u>	(13.2)%	<u>\$ 375,500</u>	13.4 %
INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (84,964)</u>	<u>\$ 54,492</u>		<u>\$ (100,000)</u>	
FUND BALANCE	<u>\$ 543,780</u>	<u>\$ 414,043</u>		<u>\$ 259,550</u>	

COMMUNITY REDEVELOPMENT AGENCY
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
March 31, 2011

	Actual 2010 6 Months	Actual 2011 6 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
REIMBURSEMENTS	-	7,085	-	-	-
INVESTMENT EARNINGS	173,867	94,580	(45.6)	100,000	94.6
TOTAL	\$ 9,181,312	\$ 7,703,886	(16.1)%	\$ 7,655,666	100.6 %

	Actual 2010 6 Months	Actual 2011 6 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Expended
EXPENDITURES					
CITY WIDE MOBILITY STUDY	31,727	16,602	(47.7)	254,350	6.5
CRA-LANDSCAPE/STREETS MAINT	295,760	401,501	35.8	803,002	50.0
DEBT SERVICE	2,512,889	1,834,360	(27.0)	2,910,719	63.0
DOWNTOWN PEDESTRIAN ST LIGHTS	961	100,813	10,387.7	1,253,914	8.0
DOWNTOWN REDEVELOPMENT PLAN	-	2,500	-	624,745	0.4
DOWNTOWN TRANSPORTATION	-	24,121	-	526,989	4.6
ECONOMIC DEVELOPMENT	-	40,000	-	40,000	100.0
ENHANCED MAINTENANCE RE TIF	-	-	-	30,000	-
FIVE POINTS PK/ROUNDAABOUT	6,077	7,501	23.4	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	2,586	3,666	41.7	7,332	50.0
INFORMATION SYSTEMS & TECHNOLO	109	158	44.9	316	50.0
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	131,408	-	-	-	-
PALM AVENUE PARKING/RETAIL	763,726	2,354,294	208.3	2,374,624	99.1
PARKING METERS	-	-	-	510,000	-
PEDESTRIAN SLEEVES	-	62,975	-	839,052	7.5
PINEAPPLE SQUARE	-	-	-	4,379,382	-
POLICE - TIF FUNDED	369,549	501,670	35.8	1,003,340	50.0
REDEVELOPMENT OFFICE	320,564	362,702	13.1	725,404	50.0
SA 1084-RINGLING SQUARE	36,301	30,927	(14.8)	264,722	11.7
SPECIAL LEGAL SERVICES	3,218	19,625	509.9	37,500	52.3
SPECIAL PROJECT REZONE	-	-	-	16,957	-
STRATEGIC PARKING FACILITIES	13,800	-	-	632,320	-
TCEA UPDATE	-	-	-	112,500	-
US 301-ENHANCED LANDSCAPING	-	-	-	159,599	-
WAYFINDING SIGNAGE	43,271	359	(99.2)	1,042,216	-
WHOLE FOODS	-	-	-	641,539	-
TOTAL	\$ 4,586,674	\$ 6,034,720	31.6 %	\$ 23,623,407	25.5 %
INCREASE (DECREASE) IN FUND BALANCE	\$ 4,594,638	\$ 1,669,166		\$ (15,967,741)	
FUND BALANCE	\$ 24,033,701	\$ 19,394,614		\$ 1,757,708	

**TOURIST DEVELOPMENT TAX
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
March 31, 2011**

	Actual 2010 6 Months	Actual 2011 6 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 6 Months	Actual 2011 6 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Expended
EXPENDITURES					
ENGINEERING AND ARCHITECTURAL	\$ 9,819	\$ 5,172	(47.3)%	\$ 6,845	75.6 %
SPECIAL SERVICES	16,550	16,711	1.0	248,027	6.7
DUPLICATING AND PRINTING	17	-	-	-	-
TECHNOLOGY CHARGES	26	47	82.4	93	50.0
LAND MAINTENANCE	-	-	-	1,335,137	-
COST ALLOCATION	606	1,082	78.5	2,163	50.0
TOTAL	\$ 27,017	\$ 23,012	(14.8)%	\$ 1,592,265	1.4 %
INCREASE (DECREASE) IN FUND BALANCE	\$ 1,965,649	\$ 59,643		\$ (892,265)	
FUND BALANCE	\$ 4,089,487	\$ 3,102,163		\$ 2,150,256	

PENNY SALES TAX 2010-2024
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
March 31, 2011

	Actual 2010 6 Months	Actual 2011 6 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Collected
REVENUES					
LOCAL GOVT INFRASTRUCT SURTAX	\$ 2,170,621	\$ 2,524,863	16.3 %	\$ 5,050,000	50.0 %
INVESTMENT EARNINGS	3,415	18,001	427.2	10,000	180.0
TOTAL	\$ 2,174,035	\$ 2,542,864		\$ 5,060,000	50.3 %
	Actual 2010 6 Months	Actual 2011 6 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	391,341	593,742	51.7	1,187,483	50.0
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	860	102,817	11,848.8	163,133	63.0
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	-	1,488	-	10,000	14.9
WAYFINDING SIGNAGE	-	7,564	-	650,000	1.2
TOTAL	\$ 392,201	\$ 742,802		\$ 8,592,749	8.6 %
INCREASE (DECREASE) IN FUND BALANCE	\$ 1,781,834	\$ 1,800,062		\$ (3,532,749)	
FUND BALANCE	\$ 2,186,834	\$ 5,926,505		\$ 593,694	

PENNY SALES TAX 1999-2009
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
March 31, 2011

	Actual 2010 6 Months	Actual 2011 6 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Collected
REVENUES					
LOCAL GOVT INFRASTRUCT SURTAX	\$ 364,560	\$ -	- %	\$ -	- %
REIMBURSEMENTS	64,242	-	-	-	-
INVESTMENT EARNINGS	145,374	69,608	(52.1)	100,000	69.6
TOTAL	\$ 574,177	\$ 69,608	(87.9)%	\$ 100,000	69.6 %
	Actual 2010 6 Months	Actual 2011 6 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Expended
EXPENDITURES					
1ST, MAIN AND RINGLING - CRA	\$ -	\$ 6,787	- %	\$ 450,000	1.5 %
ALDERMAN MURT	-	43,624	-	420,000	10.4
BAYFRONT CONNECTIVITY PLAN-CRA	-	-	-	406,000	-
CONSTRUCT NEW SIDEWALKS	70,365	93,380	32.7	179,513	52.0
DEBT SERVICE	160,751	160,700	-	321,399	50.0
FRUITVILLE RD LANDSCAPE 301/MC	25,265	-	-	25,697	-
LANDSCAPE INCLDNG STREET TREES	24,980	150	(99.4)	66,538	0.2
MURT N & S BLVD OF PRESIDENTS	-	-	-	149,799	-
NEW CURBS AND GUTTERS	-	9,142	-	17,188	53.2
NEWTOWN CAPITAL IMPROVEMENTS	-	-	-	5,638	-
OLD BRADENTON ROAD	89,239	15,631	(82.5)	3,792,290	0.4
ORANGE AVE-10TH TO 17TH ST	-	-	-	350,000	-
OSPREY AVE @ U.S. 41	84,187	-	-	-	-
PEDESTRIAN SLEEVES	-	-	-	22,837	-
POINSETTIA PARK	2,548	-	-	-	-
POLICE CAPITAL IMPROVEMENTS	28,814	-	-	1,716	-
RIGHT OF WAY IMPROVEMENTS	29,362	11,200	(61.9)	261,433	4.3
ROBERT L. TAYLOR COMMUNITY CTR	44,239	43,179	(2.4)	334,577	12.9
SEAWALL RECONSTRUCTION	-	8,293	-	311,680	2.7
SIESTA DRIVE	-	303	-	316,000	0.1
STORMWATER UTILITY PROJECTS	90,358	321,229	255.5	4,151,752	7.7
STREET RECONSTRUCTION	454,577	61,628	(86.4)	1,314,689	4.7
STREET RECONSTRUCTION - CRA	-	-	-	350,498	-
TRAFFIC CALMING PROGRAM	118,416	11,067	(90.7)	949,373	1.2
TRAFFIC SIGNALIZATION	50,867	10,498	(79.4)	1,024,430	1.0
US 301-ENHANCED LANDSCAPING	35,191	65,562	86.3	651,511	10.1
TOTAL	\$ 1,309,159	\$ 862,373	(34.1)%	\$ 15,874,558	5.4 %
INCREASE (DECREASE) IN FUND BALANCE	\$ (734,983)	\$ (792,765)		\$ (15,774,558)	
FUND BALANCE	\$ 18,058,537	\$ 15,507,108		\$ 525,315	

PENNY SALES TAX 1989-1999
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
March 31, 2011

	Actual 2010 6 Months	Actual 2011 6 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Collected
REVENUES					
SARASOTA COUNTY	\$ -	\$ -	- %	\$ 432,126	- %
INVESTMENT EARNINGS	13,465	7,434	(44.8)	25,000	29.7
TOTAL	<u>\$ 13,465</u>	<u>\$ 7,434</u>	(44.8)%	<u>\$ 457,126</u>	1.6 %
	Actual 2010 6 Months	Actual 2011 6 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Expended
EXPENDITURES					
ALDERMAN MURT	\$ -	\$ -	- %	\$ 57,123	- %
BROWNFIELD	9,573	87,514	814.2	1,091,251	8.0
FDOT DOWNTOWN STUDY	-	-	-	1,911	-
HANDICAP ACCESS IMPROVEMENTS	2,408	-	-	175,961	-
POLICE STATION CONST/IMP	967	130	(86.6)	1,665	7.8
ROBERT L. TAYLOR COMMUNITY CTR	2,400	-	-	271,218	-
SHORELINE RESTORATION PROJECTS	-	-	-	679	-
TOTAL	<u>\$ 15,348</u>	<u>\$ 87,643</u>	471.0 %	<u>\$ 1,599,807</u>	5.5 %
INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (1,883)</u>	<u>\$ (80,209)</u>		<u>\$ (1,142,681)</u>	
FUND BALANCE	<u>\$ 1,648,808</u>	<u>\$ 1,513,118</u>		<u>\$ 450,646</u>	

**SUBSTANDARD HOUSING DEMOLITION
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
March 31, 2011**

	Actual 2010 6 Months	Actual 2011 6 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Collected
REVENUES					
DEMOLITION REVENUE	16,446	11,939	(27.4)	-	-
TOTAL	\$ 16,446	\$ 11,939	(27.4)%	\$ -	- %
	Actual 2010 6 Months	Actual 2011 6 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Expended
EXPENDITURES					
ADVERTISING	\$ 308	\$ -	- %	\$ -	- %
DEMOLITION	31,975	8,722	(72.7)	13,368	65.2
TAXES-PROPERTY/OTHER	-	32	-	32	98.5
SPECIAL SERVICES	19,440	-	-	85,000	-
TOTAL	\$ 51,723	\$ 8,754	(83.1)%	\$ 98,400	8.9 %
INCREASE (DECREASE) IN FUND BALANCE	\$ (35,277)	\$ 3,186		\$ (98,400)	
FUND BALANCE	\$ 100,640	\$ 103,514		\$ 1,928	

**PUBLIC ART
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
March 31, 2011**

	Actual 2010 6 Months	Actual 2011 6 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Collected/ Expended
<u>New Public Art</u>					
REVENUES					
CONTRIBUTIONS & SPONSORSHIPS	\$ 6,370	\$ 8,561	34.4 %	\$ -	- %
TOTAL	\$ 6,370	\$ 8,561	34.4 %	\$ -	- %
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	40,500	20,700	(48.9)	247,700	8.4
TOTAL	\$ 46,500	\$ 48,106	3.5 %	\$ 278,100	17.3 %

	Actual 2010 6 Months	Actual 2011 6 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Collected/ Expended
<u>Maintenance-Planning</u>					
REVENUES					
INTERFUND TRANSFER-GENERAL FD	\$ 19,000	\$ -	(100.0)%	\$ -	- %
TOTAL	\$ 19,000	\$ -	(100.0)%	\$ -	0.0 %
EXPENDITURES					
PUBLIC ART MAINTENANCE	\$ 1,743	\$ 4,381	151.4%	\$ 58,828	7.4 %
ELECTRICAL	-	7,685	-	7,685	100.0
TOTAL	\$ 1,743	\$ 12,066	592.3 %	\$ 66,513	18.1 %

**PUBLIC ART
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
March 31, 2011**

	Actual 2010 6 Months	Actual 2011 6 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	\$ (22,873)	\$ (51,611)		\$ (372,113)	
FUND BALANCE	\$ 312,333	\$ 320,778		\$ 276	

**COMMUNITY DEVELOPMENT BLOCK GRANT
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
March 31, 2011**

	<u>Actual 2010 6 Months</u>	<u>Actual 2011 6 Months</u>	<u>Percentage Increase/ (Decrease)</u>	<u>2011 Budget</u>	<u>Percentage Collected</u>
REVENUES					
HUD REVENUE	\$ 23,381	\$ 126,672	441.8 %	\$ 1,411,892	9.0 %
CHARGES FOR COPIES	9	18	87.3	-	-
INTEREST INCOME	724	1,227	69.3	-	-
SURPLUS FURNITURE, FIXTURES	-	8	-	-	-
OTHER MISCELLANEOUS REVENUES	-	10	-	-	-
HOUSE PAYMENT OHCD	11,060	13,226	19.6	-	-
TOTAL	<u>\$ 35,175</u>	<u>\$ 141,159</u>	301.3 %	<u>\$ 1,411,892</u>	10.0 %
	<u>Actual 2010 6 Months</u>	<u>Actual 2011 6 Months</u>	<u>Percentage Increase/ (Decrease)</u>	<u>2011 Budget</u>	<u>Percentage Expended</u>
EXPENDITURES					
CDBG RECOVERY ACT	\$ 65,491	\$ 3,195	(95.1)%	\$ 17,945	17.8 %
COMMERCIAL REHABILITATION	131,305	54,516	(58.5)	263,325	20.7
FAIR HOUSING	-	-	-	4,995	-
HOMELESS ACTIVITIES	-	13,355	-	40,355	33.1
HOUSING ADMINISTRATION	57,119	43,300	(24.2)	125,391	34.5
NEWTOWN BUSINESS INCUBATOR	-	-	-	200,000	-
NEWTOWN NEIGHBORHOOD IMP	-	-	-	50,000	-
R.L. TAYLOR COMMUNITY CENTER	-	-	-	244,524	-
REHABILITATION PROGRAM	157,024	26,612	(83.1)	385,820	6.9
SUMMER YOUTH PROGRAM	-	357	-	79,536	0.4
TOTAL	<u>\$ 410,939</u>	<u>\$ 141,335</u>	(65.6)%	<u>\$ 1,411,892</u>	10.0 %
INCREASE (DECREASE) IN FUND BALANCE	<u>\$ (375,764)</u>	<u>\$ (176)</u>		<u>\$ -</u>	
FUND BALANCE	<u>\$ (375,764)</u>	<u>\$ (176)</u>		<u>\$ -</u>	

HUD-HOME PROGRAM
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
March 31, 2011

	Actual 2010 6 Months	Actual 2011 6 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Collected
REVENUES					
HUD REVENUE	\$ -	\$ 530,239	- %	\$ 2,952,956	18.0 %
INTEREST INCOME	8,116	5,448	(32.9)	-	-
OTHER MISCELLANEOUS REVENUES	2,158	593	(72.5)	-	-
HOUSE PAYMENT OHCD	263,462	94,540	(64.1)	-	-
TOTAL	\$ 273,735	\$ 630,820	130.4 %	\$ 2,952,956	21.4 %
	Actual 2010 6 Months	Actual 2011 6 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Expended
EXPENDITURES					
CITY CHDO PROJECT COSTS	428,899	370,689	(13.6)	636,095	58.3
DOWNPAYMENT ASSISTANCE PROG	-	-	-	746,010	-
FOSTER CARE YOUTH ASSISTANCE	-	-	-	168,000	-
TRANSITIONAL HOUSING	57,071	-	-	-	-
HOMELESS ACTIVITIES	-	-	-	100,000	-
HOUSING ADMINISTRATION	47,304	35,364	(25.2)	291,225	12.1
HOUSING PARTNERSHIP	-	-	-	1,516	-
REHABILITATION PROGRAM	6,850	128,439	1,775.0	1,010,111	12.7
TOTAL	\$ 540,124	\$ 534,493	(1.0)%	\$ 2,952,956	18.1 %
INCREASE (DECREASE) IN FUND BALANCE	\$ (266,388)	\$ 96,327		\$ -	
FUND BALANCE	\$ (266,388)	\$ 96,327		\$ -	

STATE HOUSING INITIATIVE PARTNERSHIP
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
March 31, 2011

	Actual 2010 6 Months	Actual 2011 6 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Collected
REVENUES					
HOUSE PAYMENT OHCD	\$ 22,205	\$ 238,772	975.3 %	\$ 401,211	59.5 %
INTEREST INCOME	945	3,427	262.7	-	-
LOW OHCD PAYMENT	23,642	-	-	-	-
LOW REFI OHCD PAYMENT	6,299	6,099	(3.2)	-	-
MOD OHCD PAYMENT	27	-	-	-	-
OTHER MISCELLANEOUS REVENUES	-	-	-	300,409	-
OTHER MISCELLANEOUS REVENUES	1,814	294	(83.8)	-	-
STATE HOUSING INITIATIVE PTSP	190,534	-	-	-	-
VLI OHCD PAYMENT	21	-	-	-	-
VLI REFI OHCD	3,261	-	-	-	-
INVESTMENT EARNINGS	58,789	22,346	(62.0)	-	-
TOTAL	\$ 307,537	\$ 270,937	(11.9)%	\$ 701,620	38.6 %
	Actual 2010 6 Months	Actual 2011 6 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Expended
EXPENDITURES					
DOWNPAYMENT ASSISTANCE PROG	\$ 288,140	\$ 361,304	25.4 %	\$ 411,924	87.7 %
PUBLIC HOUSING	172,727	-	-	605,706	-
SPECIAL NEEDS	57,804	-	-	-	-
HOUSING ADMINISTRATION	-	99,142	-	336,617	29.5
UTIL CONNECT-IMPACT	575	73,623	12,704.0	188,339	39.1
HOME OWNERSHIP COUNSELING	5,200	5,200	-	47,076	11.0
HOUSING PARTNERSHIP	-	2,393,439	-	3,530,398	67.8
REHABILITATION PROGRAM	611,473	604,181	(1.2)	1,184,704	51.0
TOTAL	\$ 1,135,919	\$ 3,536,889	211.4 %	\$ 6,304,762	56.1 %
INCREASE (DECREASE) IN FUND BALANCE	\$ (828,382)	\$ (3,265,952)		\$ (5,603,141)	
FUND BALANCE	\$ 6,577,209	\$ 2,491,579		\$ 154,390	

NEIGHBORHOOD STAB PROGRAM II
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
March 31, 2011

	Actual 2010 6 Months	Actual 2011 6 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Collected
REVENUES					
HUD REVENUE	\$ -	\$ 5,608,816	- %	\$ 19,610,993	28.6 %
INTEREST INCOME	-	1,816	-	-	-
OTHER MISCELLANEOUS REVENUES	-	105	-	-	-
HOUSE PAYMENT OHCD	-	378,212	-	-	-
TOTAL	\$ -	\$ 5,988,949		\$ 19,610,993	30.5 %
	Actual 2010 6 Months	Actual 2011 6 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Expended
EXPENDITURES					
NSP2 ACQUISITIONS	\$ -	\$ 5,043,995	- %	\$ 14,545,620	34.7 %
NSP2 NEW CONSTRUCTION	-	-	-	1,800,000	-
NSP2 PROJECT DELIVERY	-	59,621	-	270,723	22.0
PUBLIC HOUSING	-	-	-	807,100	-
HOUSING ADMINISTRATION	-	264,150	-	2,187,551	12.1
TOTAL	\$ -	\$ 5,367,766		\$ 19,610,993	27.4 %
INCREASE (DECREASE) IN FUND BALANCE	\$ -	\$ 621,183		\$ -	
FUND BALANCE	\$ -	\$ 621,183		\$ -	

NEIGHBORHOOD GRANT PROGRAMS
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
March 31, 2011

	Actual 2010 6 Months	Actual 2011 6 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Collected
REVENUES					
CIVIL SEIZURES	\$ 30,550	\$ 25,027	(18.1)%	\$ 64,200	39.0 %
TOTAL	\$ 30,550	\$ 25,027	(18.1)%	\$ 64,200	39.0 %
	Actual 2010 6 Months	Actual 2011 6 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	883	1,559	76.5	2,456	63.5
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
CENTRAL/COCOANUT	(500)	-	-	-	-
SAN REMO ESTATES	250	250	-	1,466	17.1
TOWLES COURT	250	-	-	250	-
POINSETTIA PARK	237	-	-	-	-
BIRD KEY IMPROVEMENT ASSN	-	-	-	3,000	-
AVONDALE RESIDENTS ASSN	183	1,595	773.5	1,800	88.6
BAY ISLAND-SIESTA ASSN	-	-	-	250	-
BAYOU OAKS NEIGHBORHOOD ASSN	-	5,000	-	7,068	70.7
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	-	-	250	-
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	1,835	-	-	1,530	-
N TRAIL REDVELOPMNT PARTNERSHI	240	750	212.5	3,750	20.0
DOWNTOWN SARASOTA ALLIANCE	350	4,500	1,185.7	4,500	100.0
OTHER GRANTS	209	4,505	2,050.8	17,169	26.2
TRANSFER TO NUISANCE ABATEMENT	-	-	-	14,200	-
TOTAL	\$ 9,606	\$ 27,014	181.2 %	\$ 83,998	32.2 %
INCREASE (DECREASE) IN FUND BALANCE	\$ 20,944	\$ (1,987)		\$ (19,798)	
FUND BALANCE	\$ 163,784	\$ 77,669		\$ 59,859	

ST ARMANDS BUSINESS DISTRICT
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
March 31, 2011

	<u>Actual 2010 6 Months</u>	<u>Actual 2011 6 Months</u>	<u>Percentage Increase/ (Decrease)</u>	<u>2011 Budget</u>	<u>Percentage Collected/ Expended</u>
<u>Operations</u>					
REVENUES					
AD VALOREM TAXES-CITY	\$ 183,786	\$ 161,650	(12.0)%	\$ 197,000	82.1 %
SPECIAL EVENT FEES	1,800	3,200	77.8	4,725	67.7
INTEREST INCOME	-	6	-	-	-
INVESTMENT EARNINGS	(410)	456	211.3	2,500	18.2
TOTAL	<u>\$ 185,177</u>	<u>\$ 165,311</u>	<u>(10.7)%</u>	<u>\$ 204,225</u>	<u>80.9 %</u>
EXPENDITURES					
OFFICE SUPPLIES	\$ -	\$ -	- %	\$ 5,000	- %
INSURANCE	1,673	-	-	2,000	-
SPECIAL SERVICES	354	295	(16.7)	1,000	29.5
TITLE RECORDING/FILING FEES	175	175	-	175	100.0
PROMOTIONAL ACTIVITIES	18,710	16,499	(11.8)	16,650	99.1
TECHNOLOGY CHARGES	73	60	(17.8)	120	50.0
LAND MAINTENANCE	4,163	-	-	17,000	-
LAND IMPROVEMENT	-	-	-	150,000	-
PRINCIPAL	153,850	-	-	-	-
INTEREST	264	-	-	-	-
COST ALLOCATION	2,514	2,528	0.5	5,055	50.0
EVENTS FEES PAID TO ASSOC.	-	-	-	4,725	-
LEGAL-SPECIAL COUNSEL	1,129	-	-	2,500	-
TOTAL	<u>\$ 182,905</u>	<u>\$ 19,557</u>	<u>(89.3)%</u>	<u>\$ 204,225</u>	<u>9.6 %</u>
	<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>
EXPENDITURES					
TOTAL	<u>\$ -</u>	<u>\$ -</u>	<u>- %</u>	<u>\$ -</u>	<u>- %</u>
INCREASE (DECREASE) IN FUND BALANCE	<u>\$ 2,272</u>	<u>\$ 145,755</u>		<u>\$ -</u>	
FUND BALANCE	<u>\$ 37,238</u>	<u>\$ 206,977</u>		<u>\$ 61,222</u>	

**INFORMATION TECHNOLOGY
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
March 31, 2011**

	Actual 2010 6 Months	Actual 2011 6 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Collected
REVENUES					
TECHNOLOGY CHARGES	\$ 875,000	\$ 875,000	-	\$ 1,750,000	50.0 %
OTHER MISCELLANEOUS REVENUES	510	275	(46.1)	-	-
SURPLUS FURNITURE, FIXTURES	91	487	436.5	-	-
INVESTMENT EARNINGS	7,666	3,986	(48.0)	15,000	26.6
TOTAL	\$ 883,267	\$ 879,748	(0.4)%	\$ 1,765,000	49.8 %
EXPENDITURES - RECURRING OPERATIONS					
PERSONAL SERVICES	\$ 435,173	\$ 439,395	1.0 %	\$ 965,701	45.5 %
OTHER OPERATING EXPENSE	414,353	485,789	17.2	736,928	65.9
CAPITAL OUTLAY	33,251	13,168	(60.4)	43,987	29.9
TOTAL	882,777	938,352	6.3 %	1,746,616	53.7 %
EXPENDITURES - INFORMATION MASTER PLAN					
GEOGRAPHIC INFORMATION SYSTEM	8,477	-	-	36,734	-
NOTES MIGRATION	2,201	-	-	-	-
EMERGENCY OPERATIONS CENTER	24,184	22,008	(9.0)	20,313	108.3
SHAREPOINT	-	-	-	25,000	-
TOTAL	34,862	22,008	(36.9)%	82,047	26.8 %
EXPENDITURES - CAPITAL REPLACEMENT					
SPECIAL SERVICES	-	-	-	-	-
COMPUTER HARDWR & SOFTWR MAIN	-	-	-	-	-
PC AND RELATED HARDWARE	101,425	29,771	(70.6)	87,904	33.9
OTHER & UNCLASSIFIED PROPERTY	-	21,410	-	21,411	100.0
TOTAL	101,425	51,181	(49.5)%	109,315	46.8 %
INCREASE (DECREASE) IN FUND BALANCE	\$ (135,797)	\$ (131,793)		\$ (172,978)	
FUND BALANCE	\$ 581,141	\$ 422,813		\$ 381,628	

**PUBLIC WORKS EQUIPMENT MAINT
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
March 31, 2011**

	Actual 2010 6 Months	Actual 2011 6 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Collected
REVENUES					
DIESEL FUEL	159,634	159,041	(0.4)	391,452	40.6
EQUIPMENT REPAIR / MAINTENANCE	486,148	650,403	33.8	1,105,503	58.8
OTHER CENTRAL SERVICES	35	286	717.1	200	143.0
REBATE ON MUNICIPAL VEHICLES	13,684	15,810	15.5	42,000	37.6
SUPPLIES AND MATERIALS	148,654	196,473	32.2	764,968	25.7
SURPLUS FURNITURE, FIXTURES	15	8	(48.6)	-	-
UNLEADED GAS	223,220	321,328	44.0	570,000	56.4
INVESTMENT EARNINGS	(59)	(1,216)	(1,978.6)	12,000	(10.1)
TOTAL	\$ 1,031,330	\$ 1,342,133	30.1 %	\$ 2,886,123	46.5 %
EXPENDITURES					
PERSONAL SERVICES	\$ 357,548	\$ 346,762	(3.0)%	\$ 769,295	45.1 %
CAPITAL OUTLAY	66,030	13,707	(79.2)	34,696	39.5
PRINCIPAL	17,111	17,719	3.6	35,438	50.0
INTEREST	3,656	3,047	(16.6)	6,094	50.0
COST ALLOCATION	42,553	107,898	153.6	215,795	50.0
DEBT-SERVICE	303	303	(0.3)	605	50.0
OPERATING EXPENSES	93,106	75,836	(18.5)	156,638	48.4
MERCHANDISE FOR RESALE	569,908	816,797	43.3	1,654,866	49.4
TOTAL	\$ 1,150,214	\$ 1,382,068	20.2 %	\$ 2,873,427	48.1 %
INCREASE (DECREASE) IN FUND BALANCE	\$ (118,884)	\$ (39,935)		\$ 12,696	
FUND BALANCE	\$ (44,909)	\$ (235,581)		\$ (218,389)	

EQUIPMENT REPLACEMENT FUND
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
March 31, 2011

	Actual 2010 6 Months	Actual 2011 6 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Collected
REVENUES					
EQUIPMENT	\$ 193,611	\$ 193,611	- %	\$ 387,233	50.0 %
SURPLUS FURNITURE, FIXTURES	16,265	16,242	(0.1)	3,000	541.4
INVESTMENT EARNINGS	30,865	18,376	(40.5)	60,000	30.6
TOTAL	\$ 240,741	\$ 228,229	(5.2)%	\$ 450,233	50.7 %
	Actual Months	Actual Months	Percentage Increase/ (Decrease)	Budget	Percentage Expended
EXPENDITURES					
DUPLICATING SERVICES	12,678	-	-	-	-
FINANCIAL ADMINISTRATION	3,010	4,424	47.0	8,848	50.0
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	36,206	-	-	66,090	-
TOTAL	\$ 163,188	\$ 132,138	(19.0)%	\$ 822,159	16.1 %
INCREASE (DECREASE) IN FUND BALANCE	\$ 77,553	\$ 96,091		\$ (371,926)	
FUND BALANCE	\$ 3,837,128	\$ 4,029,788		\$ 3,561,771	

**WORKERS COMPENSATION
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
March 31, 2011**

	Actual 2010 6 Months	Actual 2011 6 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Collected
REVENUES					
PREMIUMS WORKERS COMP-CITY	\$ 377,555	\$ 267,972	(29.0)%	\$ 500,000	53.6 %
PREMIUMS WORKERS COMP-OFF DUTY	9,620	10,477	8.9	-	-
INVESTMENT EARNINGS	63,771	36,010	(43.5)	130,000	27.7
TOTAL	\$ 450,945	\$ 314,458	(30.3)%	\$ 630,000	49.9 %

	Actual 2010 6 Months	Actual 2011 6 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Expended
EXPENDITURES					
JANITORIAL	\$ -	\$ 38	- %	\$ 170	22.5 %
MEDICAL & CHEMICAL SUPPLIES	-	-	-	1,258	-
GENERAL SUPPLIES	-	22	-	151	14.4
FURNITURE < \$500	-	-	-	325	-
EQUIPMENT < \$500	-	-	-	99	-
TELECOMMUNICATIONS	-	-	-	110	-
INSURANCE	115,453	103,085	(10.7)	130,000	79.3
ACCOUNTING AND AUDITING	-	2,333	-	3,000	77.8
CLAIMS AND JUDGMENTS	216,987	362,041	66.8	638,135	56.7
SPECIAL SERVICES	30,184	45,381	50.3	205,393	22.1
TECHNOLOGY CHARGES	10,401	10,364	(0.4)	20,728	50.0
TRANSFER EXPENSE-CONTR CREDIT	-	-	-	32,520	-
ALLOCATION-BENEFITS/RISK MNGT	49,083	48,917	(0.3)	100,993	48.4
BUILDING MAINTENANCE	-	153	-	1,109	13.8
OFFICE FURNITURE	-	-	-	188	-
INSTRUMENTS AND APPARATUS	-	-	-	852	-
COST ALLOCATION	26,150	28,209	7.9	56,417	50.0
TRANSFER-GENERAL LIABILITY	50,000	50,000	-	100,000	50.0
TOTAL	\$ 498,258	\$ 650,542	30.6 %	\$ 1,291,448	50.4 %

INCREASE (DECREASE) IN FUND BALANCE **\$ (47,313)** **\$ (336,084)** **\$ (661,448)**

FUND BALANCE **\$ 5,540,438** **\$ 5,838,394** **\$ 5,513,030**

FLEET LIABILITY
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
March 31, 2011

	Actual 2010 6 Months	Actual 2011 6 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Collected
REVENUES					
INTEREST INCOME	\$ 3,656	\$ 3,047	(16.6)%	\$ 41,094	7.4 %
LOAN PROCEEDS	17,111	17,719	3.6	35,438	50.0
PREMIUMS FLEET LIABILITY	144,477	96,148	(33.5)	100,000	96.1
INVESTMENT EARNINGS	18,746	10,454	(44.2)	-	-
TOTAL	\$ 183,989	\$ 127,368	(30.8)%	\$ 176,532	72.2 %
	Actual 2010 6 Months	Actual 2011 6 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Expended
EXPENDITURES					
ACCOUNTING AND AUDITING	\$ -	\$ 2,667	- %	\$ 3,000	88.9 %
CLAIMS AND JUDGMENTS	21,276	22,109	3.9	150,000	14.7
TECHNOLOGY CHARGES	15,675	15,507	(1.1)	31,013	50.0
ALLOCATION-BENEFITS/RISK MNGT	40,322	40,185	(0.3)	82,966	48.4
COST ALLOCATION	51,900	40,896	(21.2)	81,792	50.0
TOTAL	\$ 129,173	\$ 121,363	(6.0)%	\$ 348,771	34.8 %
INCREASE (DECREASE) IN FUND BALANCE	\$ 54,816	\$ 6,005		\$ (172,239)	
FUND BALANCE	\$ 2,311,843	\$ 2,188,494		\$ 2,045,688	

INTENTIONAL KILL
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
March 31, 2011

	<u>Actual 2010 6 Months</u>	<u>Actual 2011 6 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	3,042	1,805	(40.7)	5,000	36.1
TOTAL	<u>\$ 11,842</u>	<u>\$ 10,605</u>	(10.4)%	<u>\$ 13,800</u>	76.8 %
	<u>Actual 2010 6 Months</u>	<u>Actual 2011 6 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>\$ 11,842</u>	<u>\$ 10,605</u>		<u>\$ 13,800</u>	
FUND BALANCE	<u>\$ 380,923</u>	<u>\$ 394,148</u>		<u>\$ 397,343</u>	

GENERAL LIABILITY FUND
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
March 31, 2011

	<u>Actual 2010 6 Months</u>	<u>Actual 2011 6 Months</u>	<u>Percentage Increase/ (Decrease)</u>	<u>2011 Budget</u>	<u>Percentage Collected</u>
REVENUES					
INTERFUND TRANSFERS	\$ 50,000	\$ 50,000	- %	\$ 100,000	50.0 %
INVESTMENT EARNINGS	2,726	1,964	(27.9)	4,000	49.1
TOTAL	<u>\$ 52,726</u>	<u>\$ 51,964</u>	(1.4)%	<u>\$ 104,000</u>	50.0 %
	<u>Actual 2010 6 Months</u>	<u>Actual 2011 6 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	5	10	122.7	20	50.1
COST ALLOCATION	106	226	113.2	452	50.0
TOTAL	<u>\$ 111</u>	<u>\$ 236</u>		<u>\$ 150,472</u>	0.2 %
INCREASE (DECREASE) IN FUND BALANCE	<u>\$ 52,616</u>	<u>\$ 51,728</u>		<u>\$ (46,472)</u>	
FUND BALANCE	<u>\$ 366,894</u>	<u>\$ 356,228</u>		<u>\$ 258,028</u>	

**GROUP MEDICAL AND DENTAL
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
March 31, 2011**

	Actual 2010 6 Months	Actual 2011 6 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Collected
REVENUES					
PREMIUMS-PPO	\$ 22,865	\$ -	- %	\$ -	- %
PREMIUMS-GOLD	570,835	570,498	(0.1)	1,080,452	52.8
PREMIUMS-TEAL	50,505	54,175	7.3	89,672	60.4
PREMIUMS-BASIC/NAVIGATOR	7,581	-	-	-	-
PREMIUMS-DENTAL	128	374	192.2	512	73.0
SPOUSAL SURCHARGE	13,871	14,033	1.2	28,000	50.1
REIMBURSEMENTS	131,573	110,623	(15.9)	-	-
COBRA PREMIUM ASSISTANCE	5,191	4,101	(21.0)	-	-
COBRA CONTINUATION COVERAGE	10,974	6,284	(42.7)	30,000	20.9
CITY CONTRIBUTION	1,838,438	1,730,082	(5.9)	3,600,000	48.1
INVESTMENT EARNINGS	50,956	22,480	(55.9)	100,000	22.5
TOTAL	\$ 2,702,916	\$ 2,512,648	(7.0)%	\$ 4,928,636	51.0 %

	Actual 2010 6 Months	Actual 2011 6 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Expended
EXPENDITURES					
ACCOUNTING AND AUDITING	\$ -	\$ -	- %	\$ 29,500	- %
BUILDING AND STRUCTURES	-	181,552	-	231,041	78.6
BUILDING MAINTENANCE	-	710	-	7,998	8.9
CLAIMS AND JUDGMENTS	3,333,182	2,947,638	(11.6)	5,619,989	52.4
CAPITAL OUTLAY-ENG & ARCH FEES	-	30,750	-	30,950	99.4
COMPUTER EQUIPMENT < \$500	-	2,384	-	2,385	100.0
COST ALLOCATION	2,132	2,259	6.0	4,519	50.0
ALLOCATION-BENEFITS/RISK MNGT	24,283	26,359	8.5	73,253	36.0
DUES AND MEMBERSHIPS	-	-	-	300	-
EMPLOYEE PROGRAMS	391	511	30.4	14,300	3.6
ENGINEERING AND ARCHITECTURAL	-	-	-	3,800	-
EQUIPMENT < \$500	-	1,133	-	2,147	52.8
EQUIPMENT AND PROPERTY RENTAL	5,550	6,092	9.8	8,064	75.5
FURNITURE < \$500	-	-	-	1,506	-
GENERAL SUPPLIES	-	252	-	851	29.6
INSTRUMENTS AND APPARATUS	-	-	-	3,950	-
INSURANCE	61,149	158,095	158.5	270,000	58.6
JANITORIAL	-	177	-	791	22.4
MEDICAL & CHEMICAL SUPPLIES	-	-	-	5,830	-
OFFICE FURNITURE	-	-	-	870	-
OTHER & UNCLASSIFIED PROPERTY	-	540	-	540	100.0
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	259,447	200,008	(22.9)	786,263	25.4
TECHNOLOGY CHARGES	90	98	8.3	195	50.0
TELECOMMUNICATIONS	-	-	-	510	-
TRANSFER EXPENSE-CONTR CREDIT	-	-	-	(144,860)	-
TOTAL	\$ 3,686,223	\$ 3,570,062	(3.2)%	\$ 6,976,400	51.2 %

INCREASE (DECREASE) IN FUND BALANCE **\$ (983,307)** **\$ (1,057,414)** **\$ (2,047,764)**

FUND BALANCE **\$ 5,026,461** **\$ 3,827,043** **\$ 2,836,693**

POLICE LIABILITY
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
March 31, 2011

	<u>Actual 2010 6 Months</u>	<u>Actual 2011 6 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	4,211	2,104	(50.0)	6,000	35.1
TOTAL	<u>\$ 129,211</u>	<u>\$ 127,104</u>	(1.6)%	<u>\$ 131,000</u>	97.0 %
	<u>Actual 2010 6 Months</u>	<u>Actual 2011 6 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	10,950	56.2	50,000	21.9
TECHNOLOGY CHARGES	2,131	2,140	0.4	4,280	50.0
COST ALLOCATION	12,962	25,810	99.1	51,620	50.0
LEGAL-SPECIAL COUNSEL	2,173	-	-	5,000	-
TOTAL	<u>\$ 24,277</u>	<u>\$ 106,482</u>	338.6 %	<u>\$ 175,400</u>	60.7 %
INCREASE (DECREASE) IN FUND BALANCE	<u>\$ 104,935</u>	<u>\$ 20,622</u>		<u>\$ (44,400)</u>	
FUND BALANCE	<u>\$ 512,237</u>	<u>\$ 9,651</u>		<u>\$ (55,372)</u>	

BOBBY JONES GOLF COURSE
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
March 31, 2011

	PRIOR YEAR		CURRENT YEAR			
	Actual 2010 Month	YTD Actual 2010 6 Months	Actual Current Month	YTD Actual 2011 6 Months	Budget 2011 6 Months	Variance Favorable (Unfavorable)
REVENUES:						
ANNUAL GREEN FEES	\$ (280)	\$ 144,909	\$ -	\$ 121,224	\$ 125,124	\$ (3,900)
CART RENTAL	150,367	621,129	159,388	662,890	696,578	(33,688)
CONTRIBUTIONS & SPONSORSHIPS	-	9,695	-	-	-	-
EQUIPMENT RENTALS	3,998	14,045	4,287	14,824	14,428	396
GOLF CLINICS	-	-	-	535	-	535
GOLF HANDICAP TRACKING	55	2,282	36	2,283	2,352	(69)
GOLF LESSONS	-	-	2,555	5,330	-	5,330
GREEN FEES	241,511	819,336	267,426	905,126	963,450	(58,324)
LOCKER RENTAL	82	3,765	35	4,481	3,511	970
MERCHANDISE SALES	14,272	68,860	15,569	64,281	72,630	(8,349)
OTHER GOLF COURSE REVENUE	172	3,343	473	2,238	3,155	(917)
OTHER MISCELLANEOUS REVENUES	30	180	30	267	78	189
OTHER SALES	-	-	-	-	12,684	(12,684)
POSTAGE AND HANDLING CHARGES	-	-	-	19	-	19
RANGE FEES	4,457	19,869	5,085	21,142	22,447	(1,305)
RESTAURANT RENTAL	839	5,288	883	5,298	4,174	1,124
SURPLUS FURNITURE, FIXTURES	-	-	-	8	-	8
TENNIS COURTS TICKETS	23	137	7	40	150	(110)
TOURNAMENT AND UNIFORM SALES	807	3,448	-	2,265	3,278	(1,013)
TOURNAMENT FEES	639	3,102	-	2,086	3,699	(1,613)
UTILITIES	2,344	10,387	1,559	12,042	11,165	877
INVESTMENT EARNINGS	(220)	6,905	(740)	6,673	8,076	\$ (1,403)
TOTAL	\$ 419,098	\$ 1,736,682	\$ 456,593	\$ 1,833,052	\$ 1,946,979	\$ (113,927)
EXPENDITURES:						
PERSONAL SERVICES	\$ 54,220	\$ 364,905	\$ 59,142	\$ 378,388	\$ 415,094	\$ 36,706
MERCHANDISE FOR RESALE	12,835	43,566	5,055	31,585	50,988	19,403
OTHER OPERATING EXPENSES	146,545	832,395	139,795	825,355	889,693	64,338
COST ALLOCATION	12,580	75,479	12,836	77,019	77,021	2
DEBT-SERVICE	838	5,028	836	5,016	5,016	-
TRANSFER - CIP FUND	13,750	82,500	-	-	-	-
TRANSFER TO GENERAL FUND	20,923	86,679	59,549	128,922	51,250	(77,672)
TOTAL	\$ 261,692	\$ 1,490,551	\$ 277,214	\$ 1,446,284	\$ 1,489,062	\$ 42,778
INCREASE (DECREASE) IN FUND BALANCE	\$ 157,407	\$ 246,132	\$ 179,379	\$ 386,768	\$ 457,917	
FUND BALANCE		\$ 789,008		\$ 755,205		

AUDITORIUMS
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
March 31, 2011

	PRIOR YEAR		CURRENT YEAR			
	Actual 2010 Month	YTD Actual 2010 6 Months	Actual Current Month	YTD Actual 2011 6 Months	Budget 2011 6 Months	Variance Favorable (Unfavorable)
Payne Park Auditorium						
REVENUES						
AUDITORIUM RENT	\$ 9,398	\$ 41,631	\$ 11,227	\$ 48,153	\$ 44,249	\$ 3,904
AUDITORIUM CONCESSIONS	735	2,618	458	2,599	3,934	(1,335)
OTHER MISCELLANEOUS REVENUES	5	33	3	31	8	23
INTERFUND TRANSFER-GENERAL FD	-	-	-	-	12,498	(12,498)
TOTAL	\$ 10,138	\$ 44,282	\$ 11,687	\$ 50,782	\$ 60,689	\$ (9,907)
EXPENDITURE:						
PERSONAL SERVICES	\$ 4,638	\$ 28,387	\$ 5,576	\$ 34,541	\$ 31,915	\$ (2,626)
OTHER OPERATING EXPENSES	1,724	14,920	1,285	12,329	15,450	3,121
BUILDING AND STRUCTURES	-	-	-	618	625	7
COST ALLOCATION	1,425	8,553	1,706	10,236	10,236	-
TOTAL	\$ 7,788	\$ 51,860	\$ 8,567	\$ 57,723	\$ 58,226	\$ 503
Municipal Auditorium						
REVENUES						
TICKET SALES	\$ 3,676	\$ 17,962	\$ 2,140	\$ 14,148	\$ 18,481	\$ (4,333)
RENTALS	27,063	172,375	29,674	153,186	169,238	(16,052)
CONCESSIONS	3,733	17,827	2,596	17,910	22,566	(4,656)
EVENTS SPONSORED EVENTS	3,631	40,577	5,937	44,517	51,895	(7,378)
OTHER MISCELLANEOUS REVENUES	68	463	153	393	189	204
INTERFUND TRANSFER-GENERAL FD	-	-	-	-	6,571	(6,571)
INVESTMENT EARNINGS	(26)	748	(100)	553	-	553
TOTAL	\$ 38,146	\$ 249,952	\$ 40,400	\$ 230,707	\$ 268,940	\$ (38,233)
EXPENDITURE:						
PERSONAL SERVICES	\$ 11,715	\$ 77,752	\$ 14,242	\$ 88,937	\$ 101,252	\$ 12,315
OTHER OPERATING EXPENSES	11,055	72,009	6,304	68,137	70,513	2,376
CAPITAL OUTLAY	-	-	-	1,685	1,685	-
COST ALLOCATION	4,602	27,612	3,340	20,039	20,040	1
DEBT-SERVICE	228	1,367	227	1,364	1,365	2
TOTAL	\$ 27,600	\$ 178,739	\$ 24,113	\$ 180,161	\$ 194,855	\$ 14,694
INCREASE (DECREASE) IN FUND BALANCE	\$ 12,896	\$ 63,635	\$ 19,407	\$ 43,605	\$ 76,548	
FUND BALANCE		\$ 59,616		\$ 55,800		

**SOLID WASTE MANAGEMENT
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
March 31, 2011**

	PRIOR YEAR		CURRENT YEAR			
	Actual 2010 Month	YTD Actual 2010 6 Months	Actual Current Month	YTD Actual 2011 6 Months	Budget 2011 6 Months	Variance Favorable (Unfavorable)
REVENUES:						
REFUSE FEES	\$ 867,866	\$ 5,266,245	\$ 794,673	\$ 4,826,823	\$ 4,957,378	\$ (130,555)
OTHER MISCELLANEOUS REVENUES	5,432	21,314	39,122	108,504	68,632	39,872
INVESTMENT EARNINGS	(1,069)	38,087	(3,996)	28,920	27,469	1,451
TOTAL	\$ 872,229	\$ 5,325,646	\$ 829,798	\$ 4,964,247	\$ 5,053,479	\$ (89,232)

	PRIOR YEAR		CURRENT YEAR			
	Actual 2010 Month	YTD Actual 2010 6 Months	Actual Current Month	YTD Actual 2011 6 Months	Budget 2011 6 Months	Variance Favorable (Unfavorable)
EXPENDITURES:						
PERSONAL SERVICES	\$ 143,483	\$ 918,193	\$ 149,133	\$ 941,926	\$ 1,020,798	\$ 78,872
OTHER OPERATING EXPENSES	634,225	3,438,656	463,808	2,666,639	3,820,540	1,153,901
CAPITAL OUTLAY	-	121,035	-	73,409	323,027	249,618
COST ALLOCATION	34,150	204,902	34,852	209,112	209,112	-
TRANSFERS-PRINCIPAL	54,167	325,000	53,045	318,269	318,270	1
DEBT-SERVICE	65	388	65	387	390	3
TRANSFER TO GENERAL FUND	-	-	20,457	122,742	122,742	-
TOTAL	\$ 866,089	\$ 5,008,174	\$ 721,359	\$ 4,332,483	\$ 5,814,878	\$ 1,482,395
INCREASE (DECREASE) IN FUND BALANCE	\$ 6,140	\$ 317,472	\$ 108,439	\$ 631,764	\$ (761,399)	
FUND BALANCE		\$ 3,974,772		\$ 4,562,375		

**VAN WEZEL PERFORMING ARTS HALL
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
March 31, 2011**

	PRIOR YEAR		CURRENT YEAR			
	Actual 2010 Month	YTD Actual 2010 6 Months	Actual Current Month	YTD Actual 2011 6 Months	Budget 2011 6 Months	Variance Favorable (Unfavorable)
REVENUES:						
TICKET SALES	960,755	4,579,585	1,445,316	4,857,229	5,013,394	(156,165)
CONCESSIONS-ARTISTS	3,666	12,786	3,792	9,329	10,970	(1,641)
POSTAGE AND HANDLING CHARGES	6,441	92,463	8,076	87,861	95,302	(7,441)
TICKET SURCHG HALL PERFORMANCE	34,720	183,490	54,272	179,915	187,774	(7,859)
CONCESSIONS-IN HOUSE	1,060	4,869	1,486	5,111	4,534	577
RENTAL: CIF2	-	-	(2,742)	-	-	-
VALET PARKING FEE	-	3,750	2,711	5,902	4,701	1,201
PARKING FEES HALL PERFORMANCES	32,467	160,975	49,706	160,730	167,355	(6,625)
COMMISSIONS-RENTAL TICKETS	-	13,957	-	2,388	10,688	(8,300)
PARKING FEES HALL RENTAL	20,108	60,153	27,635	76,181	96,730	(20,549)
TICKET SURCHG HALL RENTAL	20,067	54,838	32,217	79,927	101,714	(21,788)
GRANT TICKET SALES	-	-	(8,311)	(36,409)	(22,900)	(13,509)
PROGRAM ADS	9,000	38,775	9,000	46,000	45,000	1,000
COMMISSIONS-FOOD	5,856	17,836	7,054	18,139	17,425	714
COMMISSIONS-BEVERAGES	6,290	21,216	5,777	20,579	21,813	(1,234)
BOX OFFICE SERVICES	-	-	-	400	-	400
EQUIPMENT RENTALS	3,750	9,800	4,000	12,275	11,400	875
MAINSTAGE RENTAL	65,459	194,857	75,793	213,602	259,814	(46,212)
OTHER SPACE RENTAL	2,505	14,745	7,900	18,410	8,500	9,910
RENTER FEES LABOR	13,430	41,981	15,310	45,405	62,355	(16,950)
RENTER FEES OTHER	1,550	6,575	2,350	5,958	19,826	(13,868)
SURPLUS FURNITURE, FIXTURES	-	395	-	-	-	-
OTHER FOUNDATION GRANTS	2,500	38,750	2,850	9,850	32,500	(22,650)
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	9,100	74,174	46,220	146,332	20,000	126,332
INDIVIDUAL SPONSORSHIPS/GIFTS	-	500	-	-	500	(500)
OTHER MISCELLANEOUS REVENUES	355	1,937	169	365	2,441	(2,076)
INTERFUND TRANSFER-GENERAL FD	-	-	-	-	75,000	(75,000)
INVESTMENT EARNINGS	(655)	30,834	(2,951)	17,419	10,002	7,417
TOTAL	\$ 1,198,424	\$ 6,033,561	\$ 1,787,631	\$ 6,331,871	\$ 6,795,944	\$ (464,073)

**VAN WEZEL PERFORMING ARTS HALL
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
March 31, 2011**

	PRIOR YEAR		CURRENT YEAR			
	Actual 2010 Month	YTD Actual 2010 6 Months	Actual Current Month	YTD Actual 2011 6 Months	Budget 2011 6 Months	Variance Favorable (Unfavorable)
EXPENDITURES:						
PERSONAL SERVICES	\$ 124,553	\$ 738,879	\$ 129,383	\$ 771,846	\$ 854,330	\$ 82,484
CONTRACTUAL MAINTENANCE	7,238	55,076	17,492	64,412	80,257	15,845
INTERFUND TRANSFERS	21,626	129,754	21,156	126,935	126,938	3
PERFORMANCE FEES	406,125	2,300,900	638,500	2,516,128	2,759,901	243,773
OTHER PERFORMANCE EXPENSES	214,096	487,677	96,154	316,416	394,741	78,325
CONTRACTURAL SERVICES	226,235	1,297,596	280,971	1,323,060	1,707,398	384,338
OTHER OPERATING EXPENSES	20,515	113,735	28,288	110,060	144,004	33,944
TOTAL	\$ 1,020,388	\$ 5,123,617	\$ 1,211,944	\$ 5,228,855	\$ 6,067,569	\$ 838,713
INCREASE (DECREASE) IN FUND BALANCE	\$ 178,036	\$ 909,944	\$ 575,687	\$ 1,103,015	\$ 728,375	
FUND BALANCE		\$ 1,498,224		\$ 2,049,994		

**VAN WEZEL EQUIPMENT SURCHARGE
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
March 31, 2011**

	PRIOR YEAR		CURRENT YEAR			
	Actual 2010 Month	YTD Actual 2010 6 Months	Actual Current Month	YTD Actual 2011 6 Months	Budget 2011 Annual	Variance Favorable (Unfavorable)
REVENUES:						
CIF 1	\$ 17,360	\$ 94,696	\$ 27,691	\$ 93,963	\$ 120,851	\$ (26,888)
RENTAL: CIF1	10,094	27,548	14,761	40,235	45,000	(4,766)
INVESTMENT EARNINGS	(313)	11,234	(751)	5,383	15,000	(9,617)
TOTAL	\$ 27,141	\$ 133,477	\$ 41,701	\$ 139,581	\$ 180,851	\$ (41,270)

	PRIOR YEAR		CURRENT YEAR			
	Actual 2010 Month	YTD Actual 2010 6 Months	Actual Current Month	YTD Actual 2011 6 Months	Budget 2011 Annual	Variance Favorable (Unfavorable)
EXPENDITURES:						
OTHER OPERATING EXPENSES	\$ 9	\$ 53	\$ 10	\$ 405	\$ 463	\$ 59
CAPITAL OUTLAY	-	29,923	638	531,227	1,300,361	769,134
COST ALLOCATION	210	1,259	227	1,361	2,722	1,361
TOTAL	\$ 219	\$ 31,234	\$ 875	\$ 532,993	\$ 1,303,546	\$ 770,553
INCREASE (DECREASE) IN FUND BALANCE	\$ 26,922	\$ 102,242	\$ 40,827	\$ (393,412)	\$ (1,122,695)	
FUND BALANCE		\$ 1,409,597		\$ 969,975		

**PARKING MANAGEMENT
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
March 31, 2011**

	PRIOR YEAR		CURRENT YEAR			
	Actual 2010 Month	YTD Actual 2010 6 Months	Actual Current Month	YTD Actual 2011 6 Months	Budget 2011 6 Months	Variance Favorable (Unfavorable)
REVENUES:						
PARKING METERS	\$ 1,561	\$ 6,622	\$ -	\$ 1,594	\$ 31,090	\$ (29,496)
PARKING PERMITS	5,308	20,125	3,813	24,035	55,415	(31,380)
JUDGMENTS, FINES AND FORFEITS	50,900	206,062	35,159	192,560	192,415	145
FIRST ST PARKING LOT	2,012	6,035	2,012	7,041	6,546	495
OTHER MISCELLANEOUS REVENUES	9	64	959	1,049	53	996
REIMBURSEMENTS	-	1,646	-	2,136	4,688	(2,552)
INVESTMENT EARNINGS	(109)	4,567	(222)	1,785	2,618	(833)
TOTAL	\$ 59,680	\$ 245,121	\$ 41,720	\$ 230,201	\$ 292,825	\$ (62,624)

	PRIOR YEAR		CURRENT YEAR			
	Actual 2010 Month	YTD Actual 2010 6 Months	Actual Current Month	YTD Actual 2011 6 Months	Budget 2011 6 Months	Variance Favorable (Unfavorable)
EXPENDITURES:						
PERSONAL SERVICES	\$ 23,154	\$ 155,688	\$ 18,804	\$ 129,887	\$ 215,147	\$ 85,260
OTHER OPERATING EXPENSES	62,051	141,384	16,794	112,480	137,999	25,519
CAPITAL OUTLAY	-	-	820	820	10,660	9,840
COST ALLOCATION	11,517	69,104	8,767	52,602	52,602	-
TOTAL	\$ 96,722	\$ 366,176	\$ 45,184	\$ 295,788	\$ 416,408	\$ 120,620
INCREASE (DECREASE) IN FUND BALANCE	\$ (37,042)	\$ (121,054)	\$ (3,465)	\$ (65,588)	\$ (123,583)	
FUND BALANCE		\$ 399,998		\$ 211,876		

OPEB TRUST FUND
REVENUE/EXPENDITURE ANALYSIS
COMPARISON OF FISCAL YEARS 2010 & 2011
March 31, 2011

	Actual 2010 6 Months	Actual 2011 6 Months	Percentage Increase/ (Decrease)	2011 Budget	Percentage Collected
REVENUES					
PREMIUMS-FIRE FIGHTER TRUST	\$ 35,600	\$ 35,600	- %	\$ 71,200	50.0 %
RETIREE PREMIUMS-HEALTH & DENTAL	409,993	1,025	(99.7)	-	-
REIMBURSEMENTS	246,683	171,238	(30.6)	-	-
PREMIUMS-RETIREEES	-	452,350	-	980,000	46.2
COBRA CONTINUATION COVERAGE	390	-	-	1,000	-
SPOUSAL SURCHARGE	2,100	2,890	37.6	4,200	68.8
CITY CONTRIBUTION	2,238,153	5,066,113	126.4	4,477,000	113.2
INTEREST INCOME	61,862	116,398	88.2	500,000	23.3
DIVIDEND INCOME	49,604	80,971	63.2	-	-
MARKET GAIN (LOSS)	561,193	2,108,357	275.7	-	-
INVESTMENT EXPENSES	(46,343)	(41,345)	(10.8)	-	-
ALLOCATED INVESTMENT EARNINGS	9,336	2,304	(75.3)	-	-
TOTAL	\$ 3,568,571	\$ 7,995,903	124.1 %	\$ 6,033,400	132.5 %

	Actual 2010 6 Months	Actual 2011 6 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	15,525	16,852	8.5	48,835	34.5
BUILDING MAINTENANCE	-	529	-	3,829	13.8
CLAIMS AND JUDGMENTS	2,026,799	2,131,329	5.2	3,707,211	57.5
EMPLOYEE PROGRAMS	-	-	-	500	-
EQUIPMENT < \$500	-	-	-	341	-
FURNITURE < \$500	-	-	-	1,122	-
GENERAL SUPPLIES	-	75	-	521	14.4
INSTRUMENTS AND APPARATUS	-	-	-	2,943	-
INSURANCE	70,794	170,924	141.4	240,000	71.2
JANITORIAL	-	132	-	589	22.4
MEDICAL & CHEMICAL SUPPLIES	-	-	-	4,344	-
OFFICE FURNITURE	-	-	-	648	-
SPECIAL SERVICES	206,957	189,198	(8.6)	605,142	31.3
TELECOMMUNICATIONS	-	-	-	380	-
TRANSFER EXPENSE-CONTR CREDIT	-	-	-	112,340	-
TOTAL	\$ 2,325,825	\$ 2,524,791	8.6 %	\$ 4,744,745	

INCREASE (DECR) BEFORE ADV FUNDING	1,242,746	5,471,112		1,288,655	
GENERAL FUND ADVANCE FUNDING	1,738,512	1,685,649		3,418,736	
NET INCREASE (DECR) IN FUND BALANCE	2,981,258	7,156,761		4,707,391	
FUND BALANCE	\$ 11,590,288	\$ 21,348,236		\$ 18,898,866	