

Statement of Ch. in Fund Balance
 General Fund
 As of June 30, 2005

0503341

	10/01/04	Projected Increases	Projected Decreases	Projected 09/30/05
Reserved:				
Encumbrances	\$ 477,280	\$ -	\$ -	\$ 477,280
Inventories	74,195			74,195
Deregulation Reserve	2,214,200			2,214,200
Mandated Policy Reserve	4,504,559	204,918		4,709,477
Communications Equip/LILO - FFGFC 99	405,499		(405,499)	-
FFGFC 01 Debt Service	391,200		(391,200)	-
FFGFC 02 Debt Service	867,973	206,939	(610,211)	464,701
Capital Projects	1,592,351	-	(43,843)	1,548,508
State Route 26/26A	303,326			303,326
Capital Improvement Project Assessment	100,000			100,000
Annexation	20,000		(20,000)	-
FY02 Department Rollovers	23,209		(23,209)	-
National Historic Trust Loan Guarantee	-	120,000		120,000
Royal Village Challenge Match	74,550			74,550
Subtotal	11,048,342	531,857	(1,493,962)	10,086,237
Long-Term Receivables:				
PC Loans	551,426			551,426
Lifquest	60,221			60,221
Arlington Square	51,658			51,658
Commerce Building	836,900			836,900
West Univ Ave. Lofts Project	466,000		(31,045)	434,955
Golf Carts	195,907			195,907
Other Notes Receivable	26,984			26,984
subtotal - Receivables	2,189,096	-	(31,045)	2,158,051
Undesignated	26,842		(1,039,663)	(1,132,821)
TOTAL FUND BALANCE	\$ 13,264,280	\$ 531,857	\$ (2,564,670)	\$ 11,111,467

Schedule of Changes in Adopted Budget
 General Fund
 as of June 30, 2005

	<u>Sources</u>	<u>Uses</u>	<u>Budgeted Use of Fund Balance</u>
Adopted Budget	\$ 82,775,647	\$ 82,775,647	
Fund Balance Appropriation per Adopted Budget	(1,636,910)	-	(1,636,910)
Changes:			
Temporary Assistance to Needy Families (TANF) Grant- Recovered Funds	495,921	-	-
Appropriation of TANF Grant-Recovered Funds	-	495,921	-
Transfer of Recreation Program Special Revenue Fund Budget to General Fund	182,055 (15,528)	196,269	-
Adjustment to CRA Promissory Note Repayment	-	213,872	-
CRA Promissory Note-West University Avenue Lofts	29,488	131,315	-
Donations-Recreation and Parks Programs	-	48,622	-
Debt Service-FFGFC Bond of 2005	-	8,209	-
Rollover of Unspent Fire Special Programs Donations	-	-	-
Rollover of Unspent Appropriation for Plan Board Travel to the Annual State Conference of the American Planning Association	-	1,000	-
Rollover of Unspent Appropriation for Advisory Boards/Committees Reception, Delteen Program, SFCC Internship with the Mayor Program, Economic Development, Annexation Reserve and Downtown Plaza Electrical Upgrades	-	56,600	-
Contributions from SBAC-New Magnet Program	3,200	3,200	-
Municipal Ordinance	22,500	-	-
Fire/Rescue Department Programs	67,817	63,595	-
Proceeds from Sale of Surplus Property	326,254	-	-
Building Permits	31,034	-	-
Transfer to Other Funds	-	2,175,027	-
Encumbrance (PO) Rollovers	-	477,280	-
<i>Total Changes</i>	<u>1,142,741</u>	<u>3,870,910</u>	<u>(2,728,169)</u>
Current Modified Budget	\$ 82,281,478	\$ 86,646,557	(4,365,079)

*see reference page 6

Note: All changes with no offsetting source are funded through appropriation of fund balance.

Stormwater Maintenance Utilities Fund
 Schedule of Sources and Uses
 For the Nine Months Ending June 30, 2005

	FY 2004			FY 2005		
	Prior Year Budget	Actual	%	Current Modified Budget	Actual	%
SOURCES:						
Stormwater Utility Fees	\$ 5,258,877	\$ 3,786,542	72.0%	\$ 5,217,100	\$ 3,852,287	73.8%
Investment Income	200,000	158,110	79.1%	120,000	143,486	119.6%
Other	22,000	22,061	100.3%	36,500	50,787	139.1%
TOTAL SOURCES	\$ 5,480,877	\$ 3,966,713	72.4%	\$ 5,373,600	\$ 4,046,560	75.3%
USES:						
Administration	334,212	250,979	75.1%	398,812	258,637	64.9%
Operations-Support Services	222,790	155,150	69.6%	243,405	167,152	68.7%
Street Sweeping	467,268	354,778	75.9%	443,505	364,627	82.2%
Mosquito Control	425,554	267,512	62.9%	434,520	274,391	63.1%
Inmate Use Program	38,338	27,209	71.0%	36,377	23,482	64.6%
Open Watercourse Maintenance	1,140,143	807,729	70.8%	1,232,204	728,793	59.1%
Closed Watercourse Maintenance	462,183	268,869	58.2%	487,208	275,210	56.5%
Stormwater Engineering Services	1,351,469	881,365	65.2%	1,429,769	983,527	68.8%
Debt Service	257,126	242,376	94.3%	276,332	260,000	94.1%
TOTAL USES (excluding depreciation)	\$ 4,699,083	\$ 3,255,967	69.3%	\$ 4,982,132	\$ 3,335,819	67.0%
Surplus/(Deficit) before depreciation	\$ 781,794	\$ 710,746		\$ 391,468	\$ 710,741	
Depreciation Expense	150,000	117,000	78.0%	150,000	117,000	78.0%
Surplus/(Deficit) after depreciation	\$ 631,794	\$ 593,746		\$ 241,468	\$ 593,741	
Beginning Retained Earnings/(Deficit), October 1						
Projected Ending Retained Earnings/(Deficit)						

	FY05 Projected	%
	\$ 5,147,000	98.7%
	151,000	125.8%
	51,000	139.7%
TOTAL	\$ 5,349,000	99.5%

	FY05 Projected	%
	351,000	88.0%
	226,000	92.8%
	484,000	109.1%
	400,000	92.1%
	36,377	100.0%
	968,000	78.6%
	456,000	93.6%
	1,343,000	93.9%
	276,332	100.0%
TOTAL	\$ 4,547,978	91.3%

	\$ 801,022	
	156,000	104.0%
TOTAL	\$ 645,022	

	(2,464,587)
TOTAL	\$ (1,819,565)

Notes:

- (1) In order to focus this schedule on operating results, it is controlled for financial activities related to stormwater capital projects.
- (2) Actual uses includes encumbrances but the total fiscal year-end projected uses is net of encumbrances to be consistent with calculation of retained earnings/deficits.

Ironwood Golf Course
Schedule of Sources Uses
For the Nine Months Ending June 30, 2005

	Prior Year		Current Modified Budget		FY05 Projected	
	Budget	Actual	Budget	Actual	Budget	Actual
SOURCES:						
Green Fees	530,000	306,250	467,000	310,170	391,903	391,903
Cart Rentals	290,329	193,454	324,000	176,724	222,899	222,899
Pro Shop	70,000	55,137	70,000	46,157	61,679	61,679
Driving Range	35,000	20,016	30,000	21,751	27,504	27,504
Concessions	325,000	197,826	185,000	135,019	170,128	170,128
Transfer from General Fund	220,000	165,000	223,969	165,000	223,969	223,969
Other	3,000	(27,914)	6,000	(31,285)	(43,133)	(43,133)
TOTAL SOURCES	\$1,473,329	\$909,769	\$1,305,969	\$823,536	1,054,948	80.8%
USES:						
Administration	397,640	319,915	355,228	266,755	365,213	102.8%
Pro Shop	105,480	114,582	42,292	48,327	55,853	132.1%
Concessions	256,951	230,685	76,642	82,717	102,539	133.8%
Maintenance	440,000	432,136	441,679	440,051	440,051	99.6%
Operations	-	-	167,513	80,147	110,295	65.8%
Merchandising	50,000	50,609	-	-	-	n/a
Debt Service	223,258	222,233	223,961	222,805	223,961	100.0%
TOTAL USES (excluding depreciation)	\$1,473,329	\$1,370,160	\$1,307,315	\$1,140,801	\$1,297,911	99.3%
SURPLUS/(DEFICIT) before depreciation	\$ -	\$ (460,391)	\$ (1,346)	\$ (317,266)	\$ (242,964)	
Depreciation Expense	150,000	93,000	124,000	93,000	124,000	100.0%
Surplus/(Deficit) after depreciation	\$ (150,000)	\$ (553,391)	\$ (125,346)	\$ (410,266)	\$ (366,964)	
Beginning Retained Earnings, October 1					(2,728,649)	
Ending Retained Earnings (projected)					\$ (3,095,613)	

Regional Transit System
Schedule of Sources Uses
For the Nine Months Ending June 30, 2005

FY 2004

	Prior Year Budget	Actual	%
SOURCES:			
Local Option Gas Tax	\$ 2,176,582	\$ 1,587,362	72.9%
FTA Grants	1,672,814	420,000	25.1%
FDOT Grants	1,825,857	1,259,825	69.0%
UF Services	5,814,502	4,783,722	82.3%
Fares & Passes	756,480	588,771	77.8%
General Fund Transfer	892,160	331,620	37.2%
County Contributions	513,680	381,885	74.3%
Investment Income	22,000	(21,699)	-98.6%
FDOT STP Grant	1,250,000	0	0.0%
Other	101,890	230,640	226.4%
TOTAL SOURCES	\$ 15,025,965	\$ 9,562,126	63.6%

FY 2005

	Current Modified Budget	Actual	%	FY05 Projected	%
	\$ 2,082,636	\$ 1,484,536	71.3%	\$ 2,082,636	100.0%
	1,735,000	0	0.0%	1,735,000	100.0%
	1,945,402	1,768,871	90.9%	1,945,402	100.0%
	7,017,888	5,162,591	73.6%	7,017,888	100.0%
	721,480	613,143	85.0%	721,480	100.0%
	442,435	331,894	75.0%	442,435	100.0%
	610,764	455,824	74.6%	610,764	100.0%
	22,000	(10,938)	-49.7%	0	0.0%
	1,250,000	0	0.0%	1,250,000	100.0%
	213,890	207,355	96.9%	250,000	116.9%
TOTAL SOURCES	\$ 16,041,495	\$ 10,013,276	62.4%	\$ 16,055,605	100.1%

USES:

Administration	\$ 855,597	\$ 628,727	73.5%
Marketing	313,420	167,460	53.4%
Maintenance	2,394,575	2,284,668	95.4%
Operations	8,291,467	6,092,907	73.5%
ADA Services	900,788	383,764	42.6%
Capital Maintenance Grants	1,526,636	156,273	10.2%
SIB Loan Debt Service	1,000,000	-	0.0%
TOTAL USES (excluding depreciation)	\$ 15,282,483	\$ 9,713,799	63.6%

	\$ 893,948	\$ 685,988	76.7%	\$ 893,948	100.0%
	313,777	227,965	72.7%	313,777	100.0%
	3,155,575	2,291,047	72.6%	3,155,575	100.0%
	8,780,271	6,817,976	77.7%	8,780,271	100.0%
	1,158,690	886,199	76.5%	1,158,690	100.0%
	1,600,779	1,181,264	73.8%	1,600,779	100.0%
	1,000,000	-	0.0%	-	0.0%
TOTAL USES (excluding depreciation)	\$ 16,903,040	\$ 12,090,439	71.5%	\$ 15,903,040	94.1%

SURPLUS/(DEFICIT) before depreciation	\$ (861,545)	\$ (2,077,163)
Depreciation Expense	1,143,000	1,026,000
Surplus/(Deficit) after depreciation	\$ (1,399,518)	\$ (1,177,673)

SURPLUS/(DEFICIT) before depreciation	\$ 152,565
Depreciation Expense	1,450,000
Surplus/(Deficit) after depreciation	\$ (1,297,435)

Beginning Retained Earnings, October 1
Ending Retained Earnings (projected)

Beginning Retained Earnings, October 1	\$ 4,263,320
Ending Retained Earnings (projected)	\$ 2,965,885

Fleet Maintenance Fund
 Schedule of Sources and Uses
 For Nine Months Ending June 30, 2005

	Prior Year		%		Current Modified Budget		%		FY05 Projected		%	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
SOURCES:												
GRU Fuel	\$440,564	\$396,826	90.1%		\$440,608	\$563,811	128.0%		\$761,000		172.7%	
GRU Cost Recovery	1,519,982	1,056,650	69.5%		1,581,561	1,161,047	73.4%		\$1,539,000		97.3%	
GG Fuel	424,586	233,423	55.0%		347,616	324,298	93.3%		\$442,000		127.2%	
GG Cost Recovery	1,137,077	950,972	83.6%		1,269,670	994,010	78.3%		\$1,374,000		108.2%	
Misc Revenue	24,000	26,209	109.2%		21,000	25,624	122.0%		\$34,000		161.9%	
TOTAL SOURCES	\$3,546,209	\$2,664,079	75.1%		\$3,660,455	\$3,068,790	83.8%		\$4,150,000		113.4%	
USES:												
Administration	\$964,173	\$657,990	68.2%		\$651,808	\$492,131	75.5%		656,000		100.6%	
Operations	2,582,036	2,048,631	79.3%		3,011,900	2,502,766	83.1%		3,370,000		111.9%	
TOTAL USES (excluding depreciation)	\$3,546,209	\$2,706,621	76.3%		\$3,663,708	\$2,994,897	81.7%		\$4,026,000		109.9%	
SURPLUS/(DEFICIT) before depreciation	0	(42,541)	0.0%		(3,253)	73,893			124,000			
Depreciation Expense	35,414	25,500	16.7%		27,339	25,500	93.3%		27,339		100.0%	
Surplus/(Deficit) after depreciation	(\$35,414)	(\$68,041)			(\$30,592)	\$48,393			\$96,661			
Beginning Retained Earnings, October 1												
Ending Retained Earnings (projected)									\$787,435			
									\$884,096			

General Insurance Fund
 Schedule of Sources Uses
 For the Nine Months Ending June 30, 2005

	Prior Year Budget	Actual	%	Current Modified Budget	Actual	%	FY05 Projected	%
SOURCES:								
Investments	125,000	89,264	71.4%	125,000	91,641	73.3%	119,150	95.3%
Ins. Recov / Cost Reimb.	1,055,125	1,850,383	175.4%	1,383,459	1,445,156	104.5%	1,594,908	115.3%
Insurance Premiums	4,899,296	3,587,841	73.2%	4,855,096	4,766,403	98.2%	5,440,352	112.1%
TOTAL SOURCES	\$ 6,079,421	\$ 5,527,488	90.9%	\$ 6,363,555	\$ 6,303,199	99.1%	\$ 7,154,410	112.4%
USES:								
City Attorney	141,569	109,034	77.0%	150,837	100,238	66.5%	140,647	93.2%
Risk Management	669,816	456,839	68.2%	747,471	541,140	72.4%	751,631	100.6%
Insurance Premiums	1,660,000	1,839,027	110.8%	1,910,000	2,282,424	119.5%	2,282,424	119.5%
Worker's Comp	2,200,000	1,888,254	85.8%	2,185,000	1,737,730	79.5%	2,364,091	108.2%
Auto Liability	200,000	17,303	8.7%	200,000	-	0.0%	17,388	8.7%
General Liability	150,000	190,913	127.3%	150,000	317,583	211.7%	300,000	200.0%
Public Officials Liability	200,000	70,631	35.3%	200,298	55,095	27.5%	80,971	40.4%
Fees, Assessments, Administration	756,276	634,410	83.9%	929,211	661,627	71.2%	805,411	86.7%
TOTAL USES (excluding depreciation)	\$ 5,977,661	\$ 5,206,411	87.1%	\$ 6,472,817	\$ 5,695,836	88.0%	\$ 6,742,563	104.2%
SURPLUS/(DEFICIT) before depreciation	\$ 101,760	\$ 321,077		\$ (109,262)	\$ 607,363		\$ 411,847	
Depreciation Expense	13,000	6,000	46.2%	13,000	6,000	46.2%	13,000	100.0%
Surplus/(Deficit) after depreciation	\$ 88,760	\$ 315,077		\$ (122,262)	\$ 601,363		\$ 398,847	
Beginning Retained Earnings, October 1							(1,898,254)	
Ending Retained Earnings (projected)							\$ (1,499,407)	

Employees' Health Accident Benefit Fund
 Schedule of Sources and Uses
 For the Nine Months Ending June 30, 2005

	Prior Year Budget	Actual	%	Current Modified Budget	Actual	%	FY05 Projected	%
SOURCES:								
Life Insurance Contribution	\$291,000	\$245,856	84.5%	\$325,000	\$236,212	72.7%	\$313,443	96.4%
Employer contributions	6,599,121	5,042,049	76.4%	6,773,731	5,065,175	74.8%	6,798,362	100.4%
Employee contributions	3,494,086	2,421,755	69.3%	2,992,970	2,248,942	75.1%	3,046,335	101.8%
Interest on Investments	50,000	4,456	8.9%	50,000	16,834	33.7%	16,834	33.7%
Transfer from REHAB	110,219	82,664	75.0%	112,966	84,725	75.0%	112,966	100.0%
Flex Plan Contributions	400,000	246,352	61.6%	500,000	468,092	93.6%	579,542	115.9%
REHAB Premiums	0	0	0.0%	3,176,400	2,076,597	65.4%	2,768,796	87.2%
Miscellaneous Revenues	0	78,451	0.0%	0	2,920	0.0%	3,532	0.0%
TOTAL SOURCES	10,944,426	8,121,583	74.2%	13,931,067	10,199,495	73.2%	13,639,810	97.9%
USES:								
Risk Management	343,250	273,781	79.8%	333,226	290,498	87.2%	354,267	106.3%
Life Insurance Premiums	355,675	378,535	106.4%	410,890	438,450	106.7%	311,944	75.9%
Administration Cost ¹	1,482,731	1,598,233	107.8%	2,054,712	1,964,192	95.6%	1,383,109	67.3%
Claims Paid ¹	8,767,000	5,961,027	68.0%	10,709,339	7,942,746	74.2%	10,393,823	97.1%
Wellness Program	89,000	72,468	81.4%	153,700	92,860	60.4%	134,275	87.4%
Stop-Loss Insurance ¹	263,834	134,027	50.8%	549,415	545,065	99.2%	442,954	80.6%
TOTAL USES (excluding depreciation)	11,301,490	8,418,071	74.5%	14,211,282	11,273,811	79.3%	13,020,372	91.6%
SURPLUS/(DEFICIT) before depreciation	(357,064)	(296,488)		(280,215)	(1,074,316)		619,437	
Depreciation Expense	7,500	3,300	44.0%	7,500	3,300	44.0%	7,500	100.0%
Surplus/(Deficit) after depreciation	(\$364,564)	(\$299,788)		(\$287,715)	(\$1,077,616)		\$611,937	
Beginning Retained Earnings, October 1							\$551,808	
Ending Retained Earnings (projected)							\$1,163,745	

¹ Increases in the Current Modified Budget and Actual columns are changes made based on the actuarial's recommendations of moving expenses from the R.E.H.A.B. (#507) Fund.

Retiree Health and Accident Benefits Fund
 Schedule of Sources and Uses
 For the Nine Months Ending June 30, 2005

	Prior Year Budget	Actual	%	Current Modified Budget	Actual	%	FY05 Projected	%
SOURCES:								
Gen. Gov't Contributions	\$2,375,569	\$1,720,366	72.4%	\$2,336,647	\$1,828,245	78.2%	\$2,083,000	89.1%
G.R.U. Contributions	1,117,915	966,142	86.4%	1,372,317	1,028,574	75.0%	\$1,181,000	86.1%
Retiree Contributions	1,250,000	1,037,019	83.0%	1,312,884	1,092,720	83.2%	\$1,467,536	111.8%
Interest on Investments	330,000	302,458	91.7%	330,000	489,712	148.4%	1,100,000	333.3%
T/F-OPEB Debt Svc Fund (231)	-	-	0.0%	-	-	0.0%	34,656,205	0.0%
TOTAL SOURCES	\$5,073,484	\$4,025,985	79.4%	\$5,351,848	\$4,439,251	82.9%	\$40,487,740	756.5%
USES:								
Risk Management	4,387	13,208	301.1%	12,703	7,233	56.9%	14,544	114.5%
Stop-Loss Insurance ¹	111,985	265,207	236.8%	-	-	0.0%	-	0.0%
Administration Costs ¹	510,000	437,000	85.7%	-	-	0.0%	-	0.0%
Insurance Premiums	-	-	n/a	3,176,400	2,076,597	65.4%	2,768,796	87.2%
Claims Paid ¹	4,183,000	1,798,379	43.0%	-	-	0.0%	-	0.0%
Transfer to EHAB	110,219	82,664	75.0%	112,966	84,725	75.0%	112,966	100.0%
TOTAL USES	\$4,919,591	\$2,596,458	52.8%	\$3,302,069	\$2,168,554	65.7%	\$2,896,306	87.7%
SURPLUS/(DEFICIT)	\$153,893	\$1,429,527		\$2,049,779	\$2,270,697		\$37,591,434	
Beginning Retained Earnings, October 1							\$11,331,392	
Ending Retained Earnings (projected)							\$48,922,826	

Note:

¹ These expenses were moved to the EHAB Fund (#504) based on an actuarial consultant's recommendations.