



**City of Cape Coral, Florida
Fiscal Year 2011-2012
Adopted
Operating Budget**

City Council

Budget Adopted By

John Sullivan Mayor
Kenneth (Marty) McClain, District #1
Peter Brandt, District #2
William Deile, District #3
Chris Chulakes-Leetz, District #4
Erick Kuehn, District #5
Kevin McGrail, District #6
Derrick L. Donnell Ed. D, District #7

Current Sitting

John Sullivan, Mayor
Kenneth (Marty) McClain, District #1
John Carioscia, District #2
Lenny Nesta, District #3
Chris Chulakes-Leetz, District #4
Rana Erbrick, District #5
Kevin McGrail, District #6
Derrick L. Donnell Ed. D, District #7

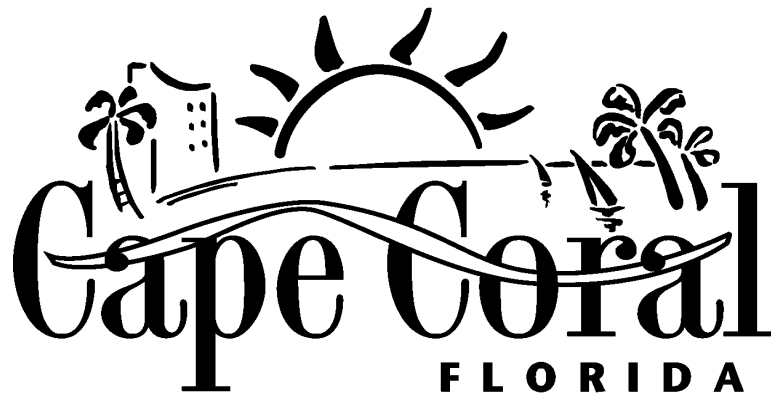


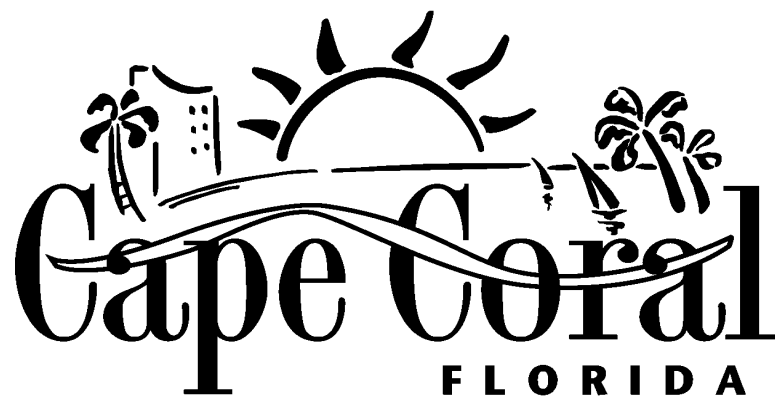
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Budget Message & Highlights

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November 30, 2011

Following the release of the City Manager's FY 2011-2012 Proposed Budget on July 13, 2011, several events occurred that modified that proposed budget. The following pages summarize the differences between the City Manager's Proposed Budget and the budget as adopted by the City Council on September 22, 2011.

As outlined in the budget message, the City Manager's Proposed Budget was submitted in the amount of \$445.1 million. The General Fund, the City's primary operating fund, was part of the total and submitted with operating expenditures of \$111.7 million. The recommendation was to hold the operating millage rate at 7.9702. Staff was able to craft such budget by utilizing \$2.5 million of the estimated cash balances coming forward from FY 2011 to support the FY 2012 operational needs while maintaining two months of undesignated reserves as well as factoring in potential savings from modifications to bargaining agreements with several employee units.

As the budget went through the review process, several events took place that impacted the original proposal. The first event was a City Council action to reduce the millage rate by 0.1 mills to 7.8702 which resulted in reduction of approximately \$832,000 in ad valorem receipts. Next, the state released updated revenue estimates for the Municipal Revenue Sharing program which was \$176,668 lower than originally anticipated due to a formula error used in the state's calculation. These two events resulted in a loss of revenue of \$1,008,552 to the General Fund. Additionally, tentative bargaining agreements with the Police and Fire Unions were rejected during formal ratification votes of the general membership of the units. Savings related to the tentative agreements had been estimated at approximately \$2.7 million. As indicated during the public hearings that were held, the fiscal impact of these events will be absorbed by savings from the new health insurance contract, the slight reduction in general employee pension contributions due to a change in some actuarial assumptions, modifications to the existing bargaining agreements, and attrition.

Following the adoption of the millage rate and budget, the Property Appraiser released the Certification of Final Taxable Value which was 1.09% less than the certified value released on July 1. As such, the City was able to administratively adjust the adopted millage rate to 7.9570 which ensured that the taxes levied remained at the same level as levied at the final public hearing.

The last major change to the budget was the City Council rejection of a proposal to outsource all or a portion of the operations at the Coral Oaks Golf Course. The proposed budget eliminated 10.10 full time equivalents. The positions were reestablished but the Parks & Recreation was tasked with modifying the operations of the golf course. Any resulting budgetary changes will be presented in the first budget amendment in FY 2012 for City Council consideration.

Minor adjustments included the inclusion of state funding for the SHIP program as well as updating the tentative budget for Charter School Operating Fund to reflect the budget adopted by Charter School Governing Board.

**SUMMARY OF CHANGES
CITY MANGER PROPOSED TO CITY COUNCIL ADOPTED**

The final adopted budget of \$444,962,310 shown below is \$101,563 or 0.02% lower than the City Manager's proposed budget of \$445,063,873.

Fund Type	FY 2012 Proposed	FY 2012 Adopted (Original)	Change from FY 2012 Proposed
General	\$ 135,621,689	\$ 134,613,137	-0.74%
Special Revenue	45,111,399	45,276,725	0.37%
Debt Service	2,465,957	2,465,957	0.00%
Capital Projects	650,000	650,000	0.00%
Enterprise	223,686,962	224,428,625	0.33%
Internal Service	37,527,866	37,527,866	0.00%
Total	\$ 445,063,873	\$ 444,962,310	-0.02%

The Adopted General Fund budget of \$134,613,137 is \$1,008,552 or 0.74% lower than the City Manager's Proposed Budget. The following table provides a comparison of the proposed to adopted general fund budget on a department basis.

	FY 2012 Proposed	FY 2012 Adopted
City Council	\$ 483,634	\$ 483,110
City Attorney	1,011,681	1,007,747
City Manager	1,529,588	1,526,477
City Auditor	587,210	585,421
Information Technology	3,823,587	3,782,567
City Clerk	1,226,969	1,222,785
Financial Services	3,834,813	3,766,385
Community Development	3,666,408	3,603,165
Police	33,054,140	32,530,387
Fire Rescue & Emergency Services	25,850,948	25,391,319
Public Works	6,756,093	6,663,286
Parks & Recreation	7,106,267	7,046,934
Government Services	46,690,351	47,003,554
TOTAL	\$ 135,621,689	\$ 134,613,137

The following table provides a summary of the operating expenditures and reserves for the General Fund.

	FY 2012 Proposed	FY 2012 Adopted
Appropriations	\$ 111,735,157	\$ 110,726,605
Reserves:		
Undesignated	18,696,532	18,696,532
Designated	5,190,000	5,190,000
TOTAL	\$ 135,621,689	\$ 134,613,137

**SUMMARY OF CHANGES BY FUND
CITY MANAGER PROPOSED TO CITY COUNCIL ADOPTED**

GENERAL FUND: Total decrease of \$1,008,552

Decrease Sources of Funds

Decrease Ad Valorem Receipts \$831,884

Decrease intergovernmental revenue from municipal revenue sharing - \$176,668

Decrease Uses of Funds for payroll and related benefit expenses by department as listed below.

City Council	\$524
City Attorney	\$3,934
City Manager	\$3,111
City Auditor	\$1,789
Information Services	\$41,020
City Clerk	\$4,184
Financial Services	\$68,428
Community Development	\$63,243
Police	\$523,753
Fire	\$459,629
Public Works	\$92,807
Parks & Recreation	\$59,333

Increase Uses

Government Services – Expenditures for street lighting \$313,203

OTHER FUNDS

Local Housing Assistance (SHIP) Fund – Increase of \$165,326

- Increase Sources: State Grants
- Increased Operating expenditures

Charter School Operating Fund – Increase of \$741,663

- Increase Sources
 - Balances brought forward \$667,155
 - Intergovernmental revenue \$65,108
 - Miscellaneous revenue \$9,400
- Increase Uses
 - Operating Expenditures \$170,606
 - Undesignated reserves \$571,057

Golf Course Fund – No Change in Total

- Reinstate 10.10 ftes
- Parks & Recreation Department Tasked with preparing alternative budget for future consideration

CHANGES IN TAXABLE VALUE

	Taxable Value	Millage Rate	Tax Levy	Change in Levy
July Certified with Adopted Rate	\$ 8,665,453,152	7.8702	\$ 68,198,849	
October Final with Adopted Rate	\$ 8,570,958,782	7.8702	\$ 67,455,160	\$(743,689)
October Final with Administratively Adjusted Rate	\$ 8,570,958,782	7.9570	\$ 68,199,119	\$ 270

The additional \$270 after administratively adjusting the millage rate is a result of rounding.

**CITY OF CAPE CORAL
MEMORANDUM**

TO: Honorable Mayor and City Council

FROM: Gary R. King, City Manager

DATE: July 13, 2011

SUBJECT: FY 2011-2012 Proposed Budget



MISSION STATEMENT

We, the City of Cape Coral, will meet our community's needs through the efficient and professional delivery of quality services, with pride and integrity, in an open, honest spirit of teamwork, respecting the self-worth of the individual and the environment.

Dear Mayor and City Council Members,

It is my privilege to present to you the proposed budget for the 2012 fiscal year in the amount of \$445,063,873. The budget was developed with the "zero-based" philosophy in that the funding and the need for each and every position, program, and expenditure started at zero and was evaluated for inclusion in the budget.

The City's primary operating fund, the general fund, represents \$135,621,689 of this total amount and is \$2,623,022 or 1.9% lower than the FY 2011 adopted budget and \$8.3 million or 5.8% less than the FY 2011 amended budget. The general fund budget was crafted with the assumption that the operating millage rate would be maintained at the current rate of 7.9702 while ensuring that undesignated reserves remain at a level equaling two months of operating expenditures.

As illustrated on the table below, the general fund's operating expenditures have been steadily and significantly reduced since FY 2008 and undesignated reserves have been increased from an equivalent of .5 to 2 months of operating expenditures.

	FY 2008 Amended	FY 2009 Amended	FY 2010 Amended	FY 2011 Adopted	FY 2011 Amended	FY 2012 Proposed
Operating Expenditures	\$ 158,522,622	\$ 131,885,793	\$ 123,599,436	\$ 114,173,307	\$ 118,979,919	\$ 111,735,157
Reserves						
Undesignated	6,513,923	9,333,687	20,028,377	19,021,404	20,452,359	18,696,532
Designated	8,225,000	5,156,226	4,400,000	5,050,000	4,400,000	5,190,000
Total Reserves	14,738,923	14,489,913	24,428,377	24,071,404	24,852,359	23,886,532
Total General Fund	\$ 173,261,545	\$ 146,375,706	\$ 148,027,813	\$ 138,244,711	\$ 143,832,278	\$ 135,621,689

Months of Operating Reserves	0.5	0.8	1.9	2.0	2.1	2.0
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Although the general fund budget being presented is now balanced, when the review of departmental requests began in April, there was a \$13.3 million gap between the requested expenditures and the projected revenue. The revenue projection assumed a 6% reduction in the taxable value base and no utilization of cash balances being brought forward. Also, even though the expenditures budget did include the savings resulting from bargaining unit concessions from employees which included a 3% reduction in base pay, a 2% increase in the employees' contribution to the annual pension costs, and the continuation of furlough for general employee groups, there

were still increases anticipated in the area of benefits. There is a 3% increase for health insurance premiums (\$.3 million) and actuarially calculated increases in the pension contributions (\$2.1 million). Also included were \$1.6 million in capital equipment requests.

The \$13.3 million gap has been eliminated through expenditure reductions of approximately \$6.0 million, revenue increases of \$4.4 million, and utilizing \$2.9 million of the cash balances being brought forward to support operations. A detailed listing of the revenue and expenditure adjustments has been attached for your review and can be found on page 17.

Changes in Staffing

This proposed budget includes a reduction of 5.8% of the authorized workforce or 89.99 ftes (full time equivalent positions) which will result in salary and related benefit cost savings of approximately \$5.7 million. This reduction has resulted from my management initiatives to review the organizational structures of the operating departments, modifications to the current operating model of many program areas, and budgetary reductions. The following tables summarize the changes by area and fund.

<u>Area</u>	<u>FTEs</u>	<u>Savings</u>
Management Initiative	-69.00 \$	4,124,120
Operating Model Change	-11.35 \$	716,819
Budgetary Reduction	-9.64 \$	845,390
Total	-89.99 \$	5,686,329

<u>Fund</u>	<u>FTEs</u>	<u>Savings</u>
Building Fund	1 \$	(55,398)
General	-17.45 \$	1,561,416
Golf Course	-10.1 \$	601,176
Internal Service	-5 \$	257,140
Lot Mowing	-2 \$	107,196
P&R Programs	-1.19 \$	182,826
Stormwater	-9 \$	516,646
Water & Sewer	-43 \$	2,376,701
Waterpark	-3.25 \$	138,626
Total	-89.99 \$	5,686,329

Changes in department structures included the splitting of the Public Works Department whereby the Utilities Division became a separate department; General Support Services Division (Fleet, Facilities, Real Estate, and Project Management) was transferred to Financial Services; and upper level management of the Transportation and Stormwater Divisions were eliminated. As a result of promoting a Police Chief from within the existing organization, one of the two Deputy Chief positions

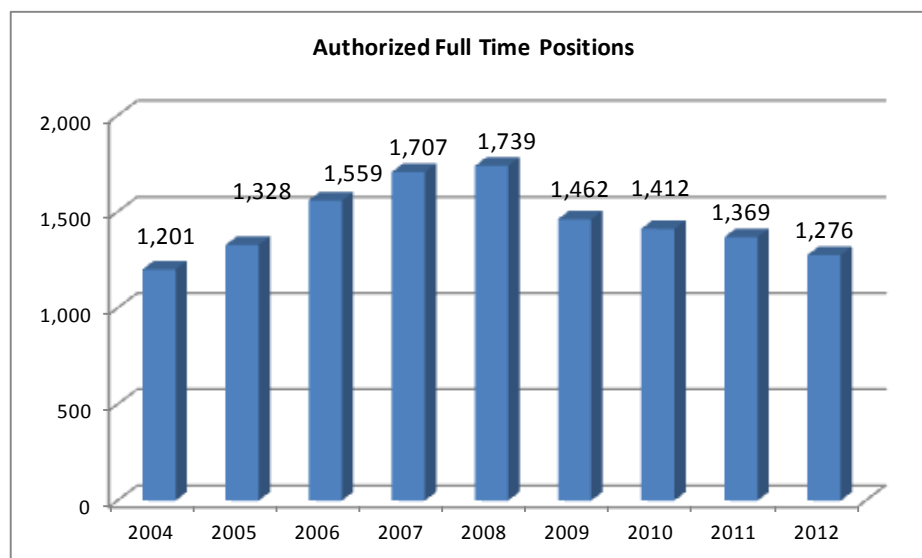
was eliminated. The last change will be integrating Human Resources into the Financial Services Department. Through this change, the department director's position was downgraded to an administrator and a division manager was downgraded to a coordinator. Within the newly created

Utilities Department, all existing vacancies with the exception of the Water Reclamation Superintendent and a Water Plant Operator were eliminated.

Modifications in the current operating model of program areas include the outsourcing of the peppertree removal, street sweeping, and canal maintenance programs during FY 2011. Currently under review are proposals for the operations of the golf course. The departmental recommendation is to outsource the greens maintenance and this has been included in the proposed budget. Also included in this proposed budget is a change in operations of the waterpark whereby some of full time staff will be eliminated since operations are only seasonal. The last significant change is the transfer of the park ranger program from the Parks & Recreation Department to the Police Department. The two full time positions are being retained and the responsibilities currently performed by contract staff will be assumed by the Police Volunteer program.

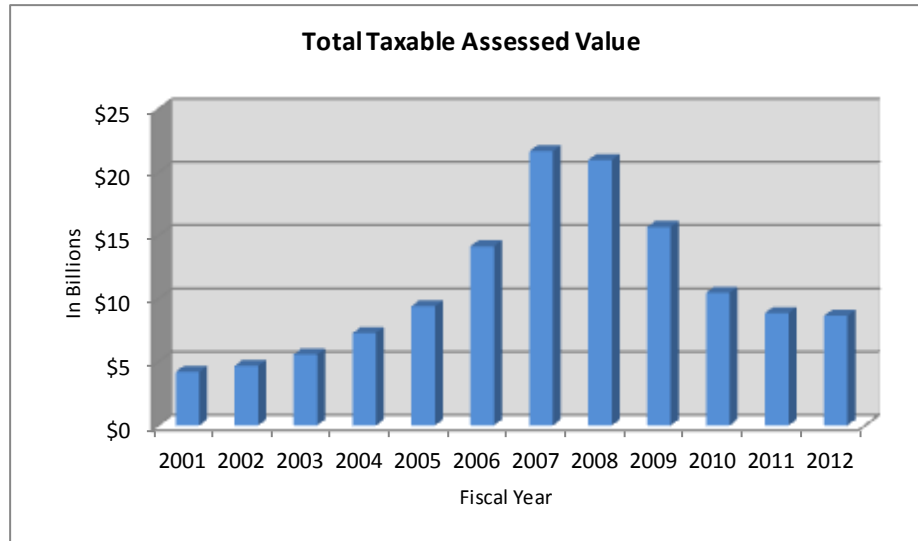
The remaining position reductions were tied to the need for budgetary reductions. As position and budgetary reductions across departments were evaluated, the primary criteria was ensuring public safety needs were met and then maintaining resources within areas where critical functions with high financial risk exist. As a result of the elimination of school board funding for the School Resource Officer (SRO) program, the five sworn officer positions that were funded by grant funding have been eliminated.

While the total change is 89.99 ftes, 93 full time benefitted positions are being eliminated with some being replaced by part-time (contract non-benefitted) positions. The table below illustrates the change in full-time positions during the period of FY 2004–2012.



Changes in Taxable Value

The change in the taxable value of property on an annual basis is always a primary concern for us as the receipts from the related ad valorem taxes provides the vast majority of the general fund's operating revenue. As illustrated on the following chart, the taxable value base has decreased annually since FY 2007. The change from FY 2011 to FY 2012 was \$.3 billion or -2.51%.

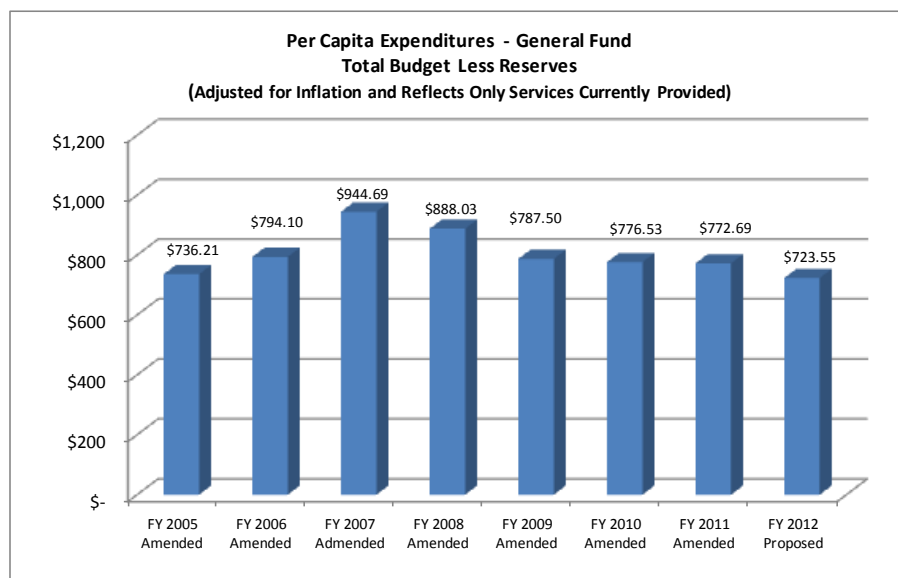


While our taxable property values fall slightly above the mid-point between the values of FY 2004 and 2005, our population base has increased by approximately 17% and the number of developed properties receiving service has increased by approximately 53%.

The rolled back rate, the millage that will result in the same level of taxation as in the current year exclusive of new construction, is 8.2208. In setting the millage rate at the same level as FY 2011, 7.9702, there is a 3.05% decrease in ad valorem taxes. If the millage rate for operations was set at the rolled back rate, there would be \$2,084,700 of additional revenue available.

Changes in Per Capita & Budget Spending

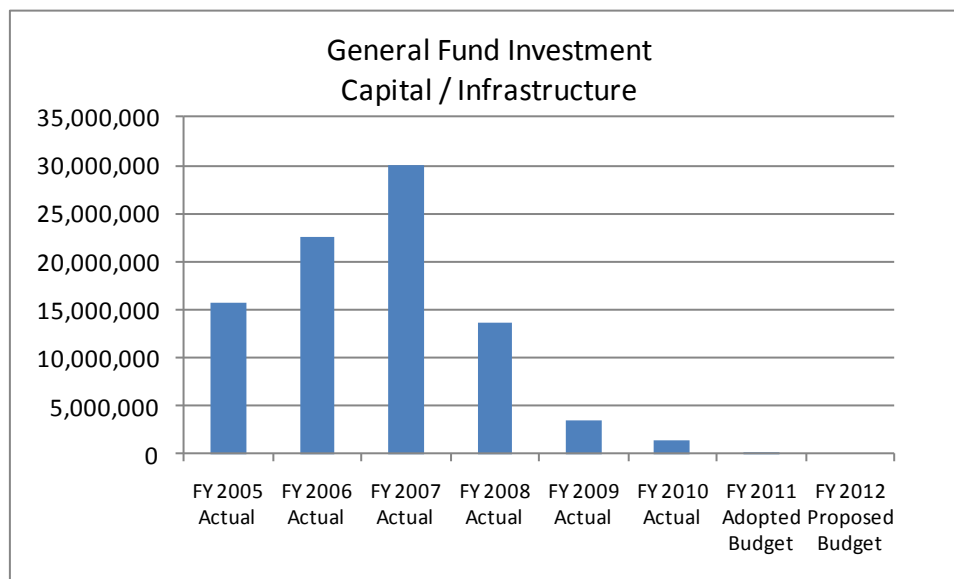
As illustrated on the following chart, the City's general fund per capita expenditures have steadily decreased since FY 2008 when property values began falling and are now 1.7% below the FY 2005 level.



The primary cost drivers in our general fund are payroll and related benefit costs, contracted services and material costs for daily operations, investment in capital/infrastructure replacement and maintenance, annual debt service, and on-going support of other operating funds.

Our operating cost for daily operations is staying fairly constant at \$22.2 million. Annual debt service has been reduced by approximately \$400,000 as the final payment on the 2007 equipment lease was made in FY 2011. In FY 2012, the final payment will be made for the 2002 Special Revenue Franchise Fee bonds. The general fund is currently covering the portion of the costs related to the golf course which is \$528,375. The annual support for the waterpark and parks and recreation program funds is being reduced by \$686,906 or 23.54% from the FY 2011 level. New in FY 2012 is a transfer out to the Park Impact Fee fund in the amount of \$2,855,389 which is required to support the fund's annual debt service payments.

The last area of the budget is capital outlay for the replacement, maintenance, and purchase of our capitalized assets. As illustrated in the chart below, there has been virtually no investment in the replacement and/or major maintenance of our general fund assets since FY 2008.



As noted earlier, departmental requests of \$1.6 million for capital to be funded by the general fund were denied. The asset improvement plan identifies the need of a general fund investment of approximately \$9.5 million for the replacement of vehicles and equipment in FY 2013 and includes items held over from FY 2012. Aging equipment and facilities are particularly expensive to maintain on an emergency basis as opposed to a preventive basis. As FY 2012 begins, it will be a priority to develop a funding plan for these capital needs. To begin this effort, \$440,000 is being added to the capital equipment reserves. Prior to expending any of these capital reserves, a plan will be presented to City Council for approval.

Summary of the Proposed Budget

The proposed FY 2012 budget for all funds totals \$445,063,873 which includes the general fund at \$135,621,689. The following table provides a summary of the proposed budget by fund type as compared to FY 2011. Highlights of the major funds can be found on page 33.

FUND TYPE SUMMARY	FY 2011 ADOPTED	FY 2011 AMENDED	FY 2012 PROPOSED	Change from FY 2011 Adopted	Change from FY 2011 Amended
General Fund	\$ 138,244,711	\$ 143,949,278	\$ 135,621,689	-1.90%	-5.79%
Special Revenue	47,881,767	53,080,164	45,111,399	-5.79%	-15.01%
Debt Service	2,459,169	2,459,169	2,465,957	0.28%	0.28%
Capital Project	3,100,000	10,722,384	650,000	-79.03%	-93.94%
Enterprise	227,900,925	242,295,162	223,686,962	-1.85%	-7.68%
Internal Service	24,788,919	25,191,272	37,527,866	51.39%	48.97%
Total	444,375,491	477,697,429	445,063,873	0.15%	-6.83%

The following two tables provide a summary of the budget on expenditure category basis for all funds and the general fund, respectively.

Category - All Funds	FY 2011 ADOPTED	FY 2011 AMENDED	FY 2012 PROPOSED	Change from FY 2011 Adopted	Change from FY 2011 Amended
Payroll & Related Benefits	\$ 133,972,570	\$ 134,449,322	\$ 129,553,122	-3.30%	-3.64%
Operating	64,284,619	73,246,510	62,448,667	-2.86%	-14.74%
Capital/Infrastructure	50,781,321	59,126,706	14,171,014	-72.09%	-76.03%
Debt Service	71,748,984	71,748,748	74,893,501	4.38%	4.38%
Transfers Out	31,322,246	32,120,422	37,415,946	19.45%	16.49%
Reserves	92,265,751	107,005,721	126,581,623	37.19%	18.29%
Total	\$ 444,375,491	\$ 477,697,429	\$ 445,063,873	0.15%	-6.83%

Category - General Fund	FY 2011 ADOPTED	FY 2011 AMENDED	FY 2012 PROPOSED	Change from FY 2011 Adopted	Change from FY 2011 Amended
Payroll & Related Benefits	\$ 85,580,855	\$ 85,634,155	\$ 79,693,708	-6.88%	-6.94%
Operating	20,175,485	24,551,556	22,262,420	10.34%	-9.32%
Capital/Infrastructure	155,000	649,241	-	-100.00%	-100.00%
Debt Service	2,617,512	2,617,512	2,255,386	-13.83%	-13.83%
Transfers Out	5,644,455	5,644,455	7,523,643	33.29%	33.29%
Reserves	24,071,404	24,852,359	23,886,532	-0.77%	-3.89%
Total	\$ 138,244,711	\$ 143,949,278	\$ 135,621,689	-1.90%	-5.79%

CONCLUSION

As this budget is reviewed, there is much to consider in determining the types and levels of service that will best provide for the current and future needs of the City. Seldom is there just one solution to solving problems and meeting challenges. With that in mind, staff has worked hard to create a plan and establish a foundation from which we may work towards success.

In conclusion, I firmly believe that this budget proposal is both responsive and responsible. It is responsive to the service requirements of our citizens and responsible in recognizing changes in the economic climate and subsequent availability of resources. We eagerly anticipate the opportunity to work with the Council in understanding the foundations of this proposal and assisting in crafting the final adopted budget.

Sincerely,

Gary King
City Manager

The general fund “gap” as presented was closed through a combination of revenue and expenditure changes as listed below.

GENERAL FUND SUMMARY			
APRIL ESTIMATES			
Uses	118,140,309	MILLAGE RATE ASSUMPTION	
Sources	104,814,489	TAXABLE VALUE	\$ 8,665,453,152
		1 mil - budgeted	\$ 8,318,835
April Gap - Uses over Sources	13,325,820	.1 mil - budgeted	\$ 831,884
GLOBAL ADJUSTMENTS		PROPOSED RATE = 7.9702	\$ 66,302,779
Uses		ROLLED BACK RATE = 8.2208	\$ 68,387,479
Reduced Health Insurance - 10% inc down to 3%	(771,473)	Additional Ad Valorem At Rolled Back Rate	\$ 2,084,700
Reduced Workers Comp	(869,694)		
Removed all Capital	(1,588,863)	Athletic League Fee \$20 per participant (Not currently in the Budget)	\$ 137,180
Reduced Operating Expenditures	(313,766)		
Reduced Transfers Out	(148,051)		
Changes in Uses	(3,691,847)	Cost Drivers / Savers	
Sources		Health Insurance - Estimated 3 % increase	300,000
Increase in ad valorem	2,216,228	Pension Increases	
Increase in other sources (state shared etc.)	2,228,976	General - 28.02% to 32.46%	\$4.35 per \$100 or \$702,984
Utilized cash balances in excess of 2 mos	2,915,764	Fire - 45.63% to 52.27%	\$6.64 per \$100 or \$779,894
Changes in Sources	7,360,968	Police - 41.88% to 46.50%	\$4.62 per \$100 or \$568,672
GAP REQUIRING DEPARTMENTAL REDUCTIONS	2,273,005	Estimated Year End Cash Balance to be Brought Forward	
NOTE: REDUCTIONS ON THE FOLLOWING PAGES ARE CATEGORIZED AS FOLLOWS: LEVEL 1 - REMOVED NOT IN CITY MANAGER'S PROPOSED BUDGET LEVEL 2 - WERE IDENTIFIED FOR REMOVAL PRIOR TO RELEASE OF JULY 1 CERTIFIED VALUE LEVEL 3 - OTHER REDUCTIONS IDENTIFIED THROUGH THE BUDGET REVIEW PROCESS		Designated - Land	1,500,000
		Designated - Disaster	1,000,000
		Designated - Equipment	1,500,000
		Designated - Facilities	400,000
		Designated - Encumbrances	350,000
		Undesignated	21,612,296
		Total	26,362,296
SOURCES		USES	
Ad Valorem	\$ 66,904,994	Payroll & Related Benefits	\$ 79,693,708
Franchise and Sales & Use	12,993,437	Operating	22,262,420
Intergovernmental	17,792,566	Capital Outlay	-
Charges for Service; Fines & Forfeits; Misc	7,457,801	Debt Service	2,255,386
Transfers In	4,110,595	Transfers Out	7,523,643
Cash Balances Brought Forward:		Reserves:	
Designated	4,750,000	Designated	5,190,000
Undesignated	21,612,296	Undesignated	18,696,532
TOTAL SOURCES	\$ 135,621,689	TOTAL USES	\$ 135,621,689
		1 month of operating	9,311,263
		Months of operation supported by undesignated reserves	2.0

<u>USES</u>	<u>DEPARTMENT</u>	<u>AMOUNT</u>	<u>IMPACT</u>
LEVEL 1 - ITEMS REMOVED FROM THE CITY MANAGER'S PROPOSED BUDGET			
Government Services			
	OPEB	(1,000,000)	Little or no impact on the overall long term liability
	CRA Tax Increment	(288,271)	Based on increment establish through ordinance creating the cra.
	Street Light Power	(313,430)	Greatly reduced lighting for residential streets, particularly for older areas of the Cape, safety issues.
	Fleet Charges	(100,000)	Anticipate reduced Fleet charge backs as a result of lower costs from operational efficiencies. Risk do exist as a result of an aging fleet.
	City Hall Plants	(3,000)	Little or no impact
	Owl/Eagle Cams	(2,400)	No change in current service level as site hasn't been working....was a very popular site when it was working.
	Misc Adjustment Corrections	(5,398)	No impact - corrections
	Capital Equipment Reserves	440,000	Increase capital reserves
Human Resources			
	Reclassification of Human Resources Director	(24,196)	Savings as a result of reclassifying position from HR Director to HR Administrator
Financial Services			
	Reclassification of Controller Position	(18,890)	Savings from reclassification of position to Assistant Financial Services Director
ITS			
	Microsoft License Renewal	202,000	Increased cost of renewal of Microsoft office licenses.
	Account Correction	7,500	Update to payroll projections
DCD			
	1 Code Enforcement Officers	(67,327)	Enforcement of City Codes and Ordinances. Code Compliance has already restructured to absorb the loss- eliminated the commercial vehicle patrol and realigned zones- any further reduction in field staff will eliminate the ability to continue specialized enforcement programs such as unlicensed contractor, horticultural inspections and foreclosure research
	Mowing Vacant Property	(45,000)	Originally \$90,000 budgeted. Mow properties that are abandoned and improved if banks/responsible parties are not identified and have not mowed. Grass will grow at these properties; the community will be exposed to nuisance conditions affecting property values and quality of life; we will have to take cases to hearing and place liens until mowed by a responsible party; strong probability that blight conditions will escalate; paper work will increase as the number of unresolved cases will build.
Police			
	5 Sworn Officers	(440,000)	Eliminate officers funded by SRO Grant Funding as City will no longer provide services to Lee County School
Parks & Recreation			
	Reduce Waterpark subsidy	(292,610)	Reduce staffing: 2FT positions & 7 Contract (\$141,511) and Increasing revenue (\$151,099)
	Reduce Program Subsidy	(100,000)	Utilize Yacht Basin Funds to support Aquatics, Yacht Club, Tennis and Boat Ramp Operations rather than General Fund
	Parks maintenance - Operating cost, irrigation contingency, Parking Lot paving	(118,840)	Reduction in maintenance operating funds
	Reduce Program Subsidy	(123,417)	Add contract staffing for P&R Programs from eliminated full time positions (\$34,544)
			Yacht Club - Eliminate Rec Spec II - \$56,958
			Program Fund cut - Lake Kennedy 1 full time staff reduction \$60,217
			Art Studio subsidy Reduction - Supervisor to enter drop program \$20,786
			Pop's Café subsidy Reduction - \$20,000
Fire			
	Increase in Add Pays - Tentative Agreement	121,518	Updated payroll projections based on tentative agreement - rescue and specialty pays
	Reduction in Station Utility Costs	(101,244)	Updated projections based on year-to-date actual data; removed funds related to expansion of EOC
REDUCTIONS WITHIN CM'S PROPOSED BUDGET		(2,273,005)	

BELOW THE LINE - ITEMS THAT COULD BE CONSIDERED FOR REDUCTION

LEVEL 2 - ITEMS THAT WERE IDENTIFIED TO BE REMOVED PRIOR TO RELEASE OF JULY 1 CERTIFIED VALUES			
<u>USES</u>	<u>DEPARTMENT</u>	<u>AMOUNT</u>	<u>IMPACT</u>
City Auditor			
Reduce Contract Assistant City Auditor position		17,250	Reduce .75 FTE to .5 FTE. This represents .25 FTE - Eliminating this will take away one small audit.
Training & Memberships for Contract position		3,086	Associated with .75 FTE position
Operating Expenditure Reduction		255	News publication subscription and uniform shirts
Government Services			
	July 4th Fireworks	20,000	Community would need to fund the cost of the fireworks
	Street Light Power	376,695	Reduced lighting for residential streets, particularly for older areas of the Cape, safety issues.
Public Works			
	Transportation Travel & Training	7,611	Further reduction of already limited training for City employees to bare minimum. May cause an increase in future budgets.
	Sidewalk Repairs	70,000	Unrepaired sidewalks & potential for more liability claims
	Sign Installer Position	50,101	Will take longer to replace signs esp. stop signs, less flexibility with striping crews. Changing out signs due to national standards and deadlines will take longer.
	Traffic Engineering Technician Position	74,912	Less traffic data collection and less monitoring of traffic signal systems. Will take longer to respond to citizen inquiries. Little to no ability to be proactive.
	Equip Oper I Position Capital Maintenance	46,528	Reduction in crew allocation
ITS			
	Operating Costs	17,965	Reduces operating supply lines
	Reduce Travel & Training	26,000	Limits training opportunities to primarily online training.
	Equipment Maintenance	13,000	Eliminates funding for peripherals, pc, and ups replacements
	Technical Books & Publications	2,700	Eliminates all travel costs for Director and cuts technical documents by 50%
Financial Services			
	Continuing Education	2,913	Reduced continuing education (not required by position) by 1/2 of division requests
	Professional memberships	1,125	Reduce professional membership funding by 1/2
	Printing of Proposed & Final Budget Book	2,000	Reformat budget document to more schedules and less narrative
Community Development			
	Mowing Vacant Property	31,097	Originally \$90,000 budgeted. Mow properties that are abandoned and improved if banks/responsible parties are not identified and have not mowed. Grass will grow at these properties; the community will be exposed to nuisance conditions affecting property values and quality of life; we will have to take cases to hearing and place liens until mowed by a responsible party; strong probability that blight conditions will escalate; paper work will increase as the number of unresolved cases will build.

<u>USES</u>	<u>DEPARTMENT</u>	<u>AMOUNT</u>	<u>IMPACT</u>
	Securing Abandoned Structures	8,500	Originally \$15,000 budgeted. Code staff currently boards unsecure premises and structures that are attractive nuisances and dangerous to the community. Structures will not be secured; blight conditions will escalate; community will be exposed to hazardous conditions; will have more exposure to liability due to inability to address unsafe conditions; will reduce property values and quality of life.
	Outside Professional Services	22,000	Outside professional services, such as Paul V. Buskirk, or FGCU, in order to fulfill Council directed special projects on the Strategic Action Register. Council, through adoption of the Strategic Action Register, has directed staff to complete special projects, such as the Build-out Plan, Population Forecast Update, and enhanced public participation workshops for the EAR by using FGCU. Elimination of this funding will result in no monies available for any outside professional services for future special projects from Council as current staffing levels can only provide core level service.
	Planning Environmental	14,718	Answer phone calls from citizens regarding questions of flora and fauna, investigate potential violations to protected listed species, assist Public Works in listed species inquiries, review development proposals for potential listed species impacts. Special revenue funds are available to absorb the .25 FTE through June 30, 2012, and without additional funding this position as a whole would be eliminated after this date. All environmental duties will be reassigned to Public Works environmental staff.
	Code Mailing of Renewal Notices	2,000	Currently annual courtesy notices are sent to remind license holders to renew their BTR's and licenses. Savings on mailings however customers will be responsible for renewing their licenses without our reminders; license holders will not receive reminders for renewals.
	Planning Travel	2,002	American Institute of Certified Planners (AICP) gives status of expert witness. Travel to locations for AICP certification maintenance.
	Planning Training & Seminars	1,150	American Institute of Certified Planners (AICP) gives status of expert witness. Required training for AICP certification maintenance.
	Planning Books & Memberships	3,450	American Institute of Certified Planners (AICP) gives status of expert witness. Required AICP certification maintenance. Reduce professional planning membership for non-AICP staff.
	Horticulturalist	94,838	The Horticulturalist performs plan review for Site Plans, PDP's and developments; annual landscape inspections and inspections for compliance of new construction. The Horticulturalist performs plan review for Site Plans, PDP's and developments; annual landscape inspections and inspections for compliance of new construction. Impact of eliminating this position will necessitate other staff conducting plan review and field inspections for the landscaping requirements. These reviews and inspections will result in reduced standards due to loss of expertise in the field. This will also increase the time required for project review and inspections resulting in a delay of projects starting and being completed.
Parks & Recreation			
	General fund reduction - P&R Admin 1 full time staff reduction (Clerk)	45,779	
	Reduce Program Subsidy	45,243	Program fund cuts Special Populations - 1 full time staff reduction,
Fire			
	3 Vacant Firefighters	260,247	
Police			
	1 Marine Officer	88,000	Enforces Florida State statutes regarding boating and addresses citizen concerns of the waterways. RECOMMENDATION: Eliminate one sworn position. IMPACT: Presence will be reduced by 25% resulting in longer responses to marine related calls for service. Remaining positions are grant funded.

<u>USES</u>	<u>DEPARTMENT</u>	<u>AMOUNT</u>	<u>IMPACT</u>
	5 Officers	440,000	Represents 5 of the 11 positions assigned to the SRO program not funded by School Board Funding. The 5 positions funded by School Board have been removed. Handle ALL complaints/calls for service inside middle and high schools. Additionally, SRO's counsel students and parents, attend school functions, follow-up on runaway reports, as well as handle other juvenile issues found by other officers in the agency. RECOMMENDATION: Eliminate Program. IMPACT: This will impact the agency's ability to interact with Cape students on a regular basis. Also, criminal intelligence that has previously been obtained from students will be lost which may impact the solving of certain crimes. Six remaining positions are reallocated to positions
	2 911 Positions	102,714	Responsible for all emergency and non-emergency calls received and dispatching officers. Also ensures safety and well being of officers via police radio. Transfers calls to other jurisdictions or emergency providers based on services needed. RECOMMENDATION: Eliminate two 911 Operator positions. IMPACT: Will result in increased "roll-over" 9-1-1 calls to other PSAP and non-emergency requests for service will be placed into a hold queue for longer time. RECOMMENDATION: Eliminate two 911 Operator positions. IMPACT: Will result in increased "roll-over" 9-1-1 calls to other PSAP and non-emergency requests for service will be placed into a hold queue for longer time.
	2 Telecommunicators	112,000	Performs specialized clerical and dispatching work for the city's law enforcement, fire/rescue, and non-emergency situations. Employees in this class monitor and coordinate telephone, radio, and Teletype communications between unit personnel and among the general public. RECOMMENDATION: Eliminate two Telecommunicator positions. IMPACT: Reduced access to teletype position for officers who's queue time will increase. Longer call time waiting for related information.
Subtotal Level 2		1,985,288	

LEVEL 3				
USES	DEPARTMENT	AMOUNT	IMPACT	
Public Works Alternate Reductions				
	Eliminate Support Staff	46,528	1 fte -Duties to be distributed throughout Administrative staff. Increase in citizen response times. Issue with addressing department vacancies, vacations, furloughs, and other leave.	
	In-house Design CAD	73,000	1 fte -Will delay design of sidewalk projects potential impact to obtaining grants, delay block designs, swale drainage work, Staff would decrease by half, which may require use of more costly outside consultants	
	Trash Pickup	48,915	1 fte - Stray trash will accumulate in intersections and along sides of roads, hazardous, safety issues, Civicalls will increase. 50% reduction in staff.	
	Bridge Maintenance	52,073	1 fte -Will be minimized. Safety and repair issues, Civicalls will increase. Deferred maintenance will likely impact future budgets. 33-50% reduction in staff.	
	Road Striping	50,000	1 fte - Decreased production. Striping maintenance effects driver safety especially at night., safety issues. Deferred maintenance will impact future budgets. 25% reduction in staff.	
	Pothole	104,699	2 fte -Will not be able to keep up with Risk Manager's desire to respond to Civicalls within 72 hours. Safety hazard on roads, more claims against City for vehicle damage. One of the two City's pothole crews will be eliminated.	
	Survey	156,659	2 fte -Less surveying for commercial permitting, grant funded sidewalks, boundary & topographic surveys of city-owned properties, horizontal and vertical control, less reduction of FEMA flood insurance premiums for citizens. Leave one survey crew.	
Parks & Recreation Alternate Reduction				
	Close Pops Café	27,938	Amounts listed are equal to the current budgeted subsidy of the program. Programs in priority order as prepared by the Parks & Recreation Department.	
	Close Eagle Skate Park	40,856		
	Close Rotino Senior Center	198,671		
	Close Arts Studio	137,571	Amounts listed are equal to the current budgeted subsidy of the program. Programs in priority order as prepared by the Parks & Recreation Department.	
	Eliminate Community Sponsored Special Events	71,600		
	Eliminate P&R Transportation Program (Mini-Bus)	110,386		
	Close Four Freedom Facility	215,341		
	Eliminate Waterpark Subsidy in total	61,907		
	Eliminate Environmental Rec Programs	178,688		
	Close Youth Center	93,589		
	Close Lake Kennedy Senior Center	147,563		
	Close Yacht Club Pool	174,293		
	Close Yacht Club	213,577		
	Eliminate City sponsored special events	86,015		
	Eliminate Special Populations programs	261,121		
	Eliminate Youth Programs - Christa McAuliffe Elem	(5,055)		
	Eliminate Youth Program - Oasis Elementary	(5,968)		
	Eliminate Youth Programs - Citywide	(19,994)		
	Eliminate Athletic Programs	179,445		
Police Department Alternate Reductions				
	Eliminate Volunteer Program	60,679	Funding for operating supplies for 150 volunteers.	
Fire Department Alternate Reductions				
	Close Fire Station #10	1,168,250	Impact: Current data demonstrates increased response times. Call volume has increased over 6% in the past two years, there would be further degradation of safety & survivability for citizens affected by medical or fire emergencies. - 9 FTEs	

<u>USES</u>	<u>DEPARTMENT</u>	<u>AMOUNT</u>	<u>IMPACT</u>
	Close Fire Station #9	1,609,632	Impact: Current data demonstrates increased response times. Call volume has increased over 6% in the past two years, there would be further degradation of safety & survivability for citizens affected by medical or fire emergencies. 13 FTEs
All Department			
	Employee / Retiree Contribution to Health Insurance	1,097,520	10% contribution (\$1,524,968 in all funds)
Subtotal Level 3		6,635,499	

Budget Highlights and Summary Schedules

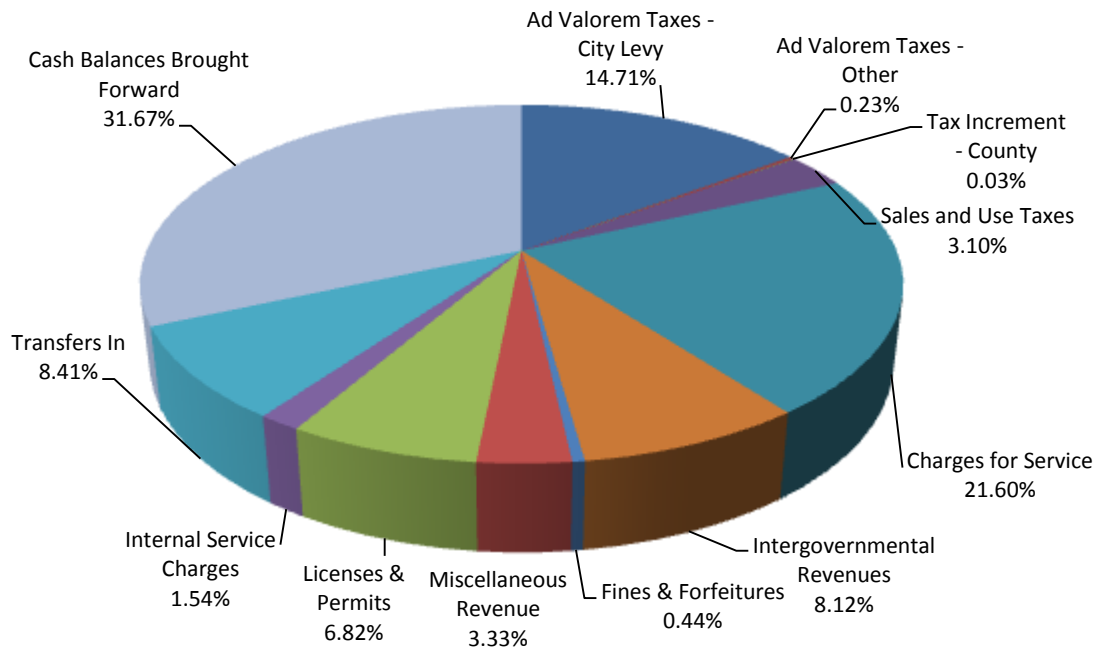
The Fiscal Year 2012 total adopted budget is \$444,962,310 and includes \$134.6 million for General Fund expenditures, \$310.3 million for non-general fund operations, Asset Improvement Program expenditures account for approximately \$24 million in all funds and interfund transactions are \$37.4 million.

Summarized below are the changes in fund types between the FY 2011 Adopted, FY 2011 Amended and FY 2012 Adopted Budget.

FUND TYPE SUMMARY	FY 2011 ADOPTED	FY 2011 AMENDED	FY 2012 ADOPTED	Change from FY 2011 Adopted	Change from FY 2011 Amended
General Fund	\$ 138,244,711	\$ 144,581,388	\$ 134,613,137	-2.63%	-6.89%
Special Revenue	47,881,767	48,573,420	45,276,725	-5.44%	-6.79%
Debt Service	2,459,169	2,459,169	2,465,957	0.28%	0.28%
Capital Project	3,100,000	11,847,650	650,000	-79.03%	-94.51%
Enterprise	227,900,925	242,702,561	224,428,625	-1.52%	-7.53%
Internal Service	24,788,919	30,357,535	37,527,866	51.39%	23.62%
Total	444,375,491	480,521,723	444,962,310	0.13%	-7.40%
Less Interfund Transfers	31,322,246	27,698,987	37,415,946	19.45%	35.08%
Net Budget	\$ 413,053,245	\$ 452,822,736	\$ 407,546,364	-1.33%	-10.00%

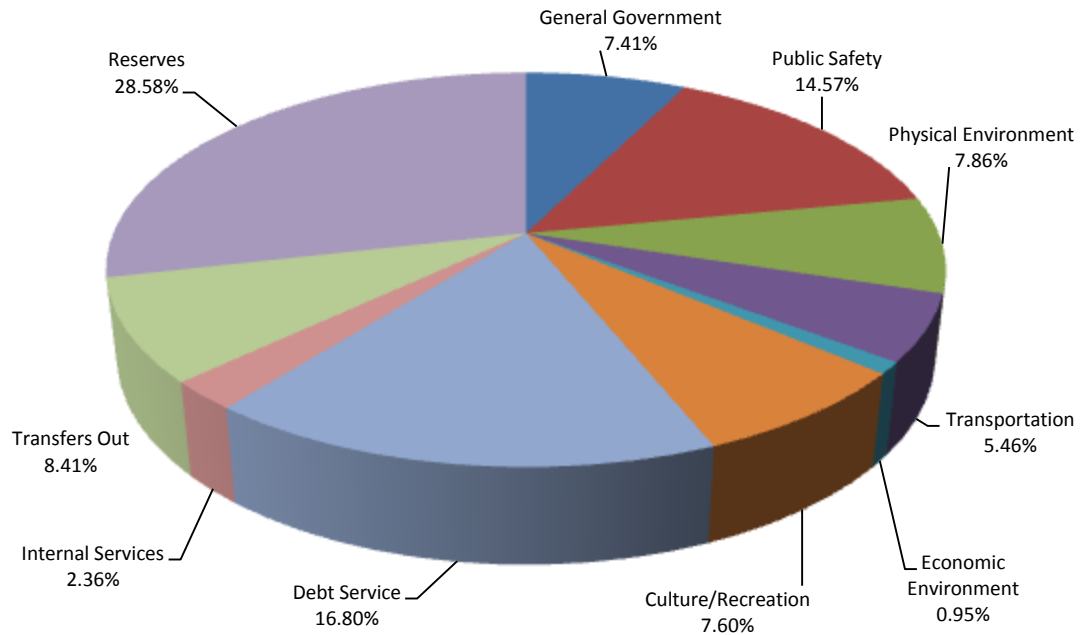
The City has several revenue sources, each representing a different percentage of total revenues. The following chart shows the sources:

**Sources – Where the Money Comes From
FY 2012 All Funds**



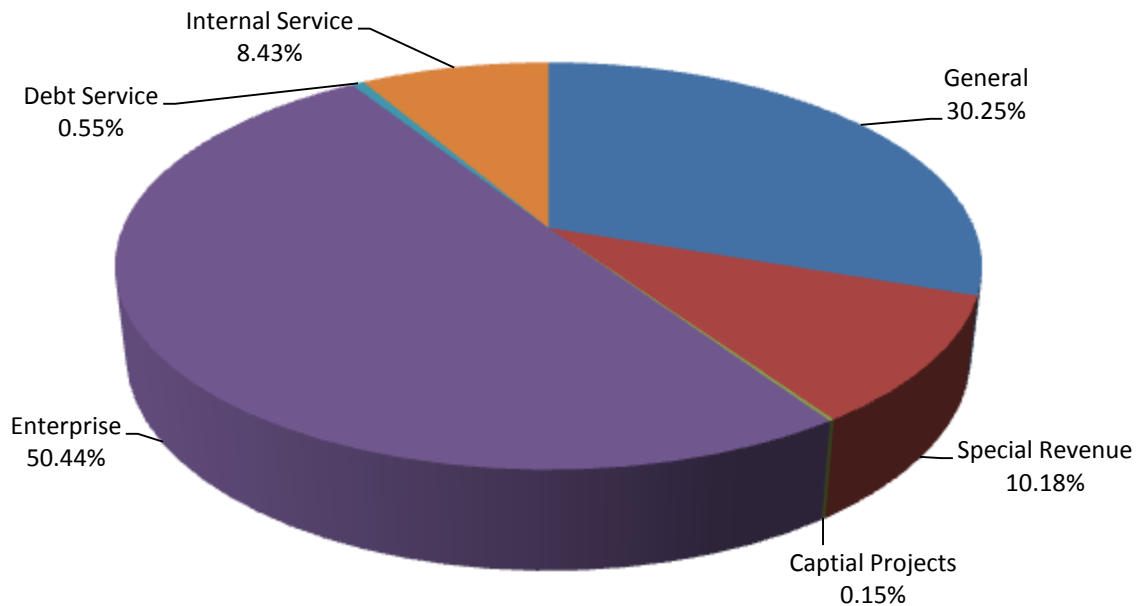
The various uses of the budgeted funds are summarized in the following table:

**Uses – Where the Money Goes
FY 2012 All Funds**



Governmental accounting and budgeting utilizes fund types to account for activities. The chart below depicts the FY 2012 adopted budget by fund type:

Total Budget by Fund Type



MAJOR REVENUE SOURCES

The City relies on a variety of revenue sources to finance operations and construction activities. These sources include taxes, special assessments, fees, intergovernmental funding, and charges for services. Estimates of revenues for budgetary purposes are gathered from a variety of sources. Revenue estimates for user fees are based on past trends and experienced judgment of current and future conditions. The Florida Department of Revenue provides estimates of revenues for the Local Governmental Half-Cent Sales Tax, State Share Revenue, Communications Tax, and Local Option Gasoline Taxes. Ad valorem tax revenue is estimated utilizing taxable property values as provided by the County Property Appraiser in conjunction with applicable millage rates.

A detailed revenue manual is prepared in which factual and statistical detail is provided about the history; the fund to which the monies are deposited; sources, uses, and current rates and limitations on those rates; how the revenue is collected, exemptions, and the revenue collector. The six-year history, current year estimate; and the six-year projection of each revenue source are provided in tabular and graphic form.

While there are several methods for projecting revenues, most of the projections are based upon the use of “trend analysis” and “expert judgment” within the framework of some basic economic assumptions. Even though some basic assumptions are being made, the importance of examining each revenue source and the specific factors that influence it has been recognized and utilized.

Trend analysis relies on history to project the future. For example, revenues for social services may be found to have increased an average of three percent annually for the last five years in constant dollars. Trend analysis would extend the three percent growth rate into the future.

Expert judgment relies on the ability of local officials to predict how changes may affect their jurisdiction. For instance, gas prices may increase beyond levels seen in past years. Generally with increased gas prices, travel and tourism slow down; however, staff analyzes all sources of information, determines that gas purchases will remain steady, along with the growth in population and forecasts a steady increase in local option gas taxes.

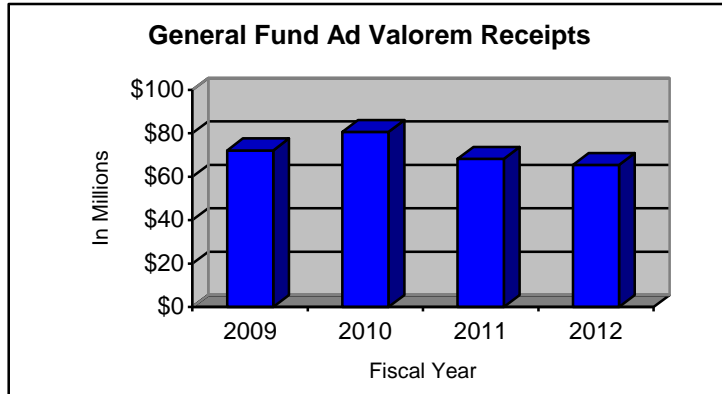
The revenue manual is updated periodically to include new and current revenue sources and additional potential revenue sources. While the revenue manual will provide detailed information, the following summarizes the major revenue categories.

Ad Valorem Taxes (Property Taxes)

Ad valorem taxes are charges levied by the local unit of a government against property owners based on the value of their real property. Property taxes are the largest single revenue source in the General Fund and in FY 2012 represent 60.5% of the General Fund current revenue. In accordance with the City’s adopted financial policies, ad valorem revenues are budgeted at 96% of the estimated levy.

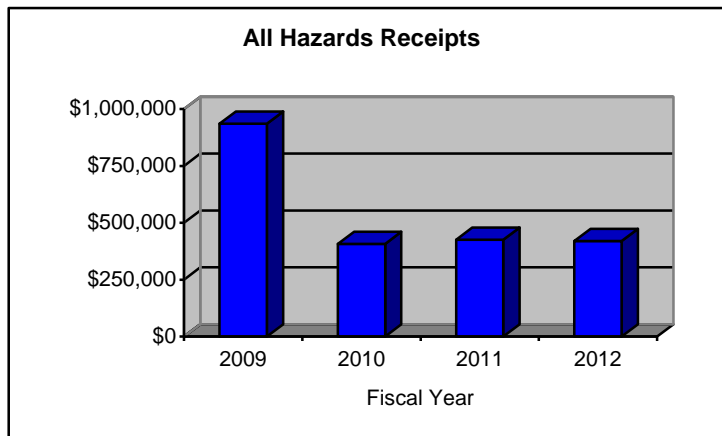
A tax rate of one mill produces one dollar of tax revenue on each \$1,000 of taxable property values as provided by the Lee County Property Appraiser.

Millage rate and assessed value history can be found on page 35.



<u>Fiscal Year</u>	<u>Amount</u>
2009 Actual	\$ 72,123,498
2010 Actual	80,658,406
2011 Budget	68,177,182
2012 Budget	65,470,895

Additionally, through an inter-local agreement with Lee County, the City participates in the All Hazards Protection District. The levy is set and collected by the County with funds remitted back to the City in accordance with the terms of the inter-local agreement. The funds are used for such things as Hazardous Material Response and Emergency Preparedness Initiatives to include the cost of new shelter facilities. These receipts are recorded in a Special Revenue Fund. The City receives back 75% of receipts and 25% is retained by the County. Receipts in FY 2009 included funds from the County for expansion of the City's Emergency Operations Center.

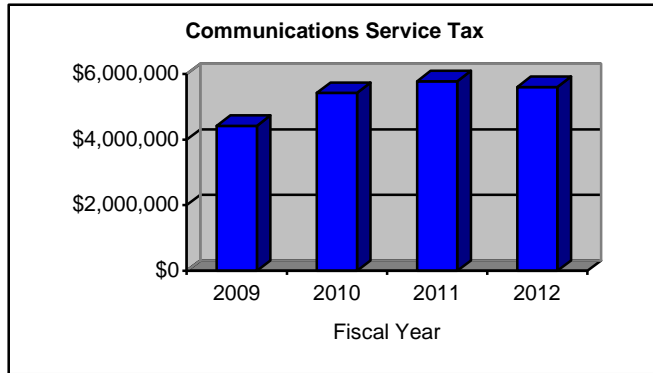


<u>Fiscal Year</u>	<u>Amount</u>
2009 Actual	\$ 935,642
2010 Actual	406,809
2011 Budget	425,377
2012 Budget	419,310

Other Taxes

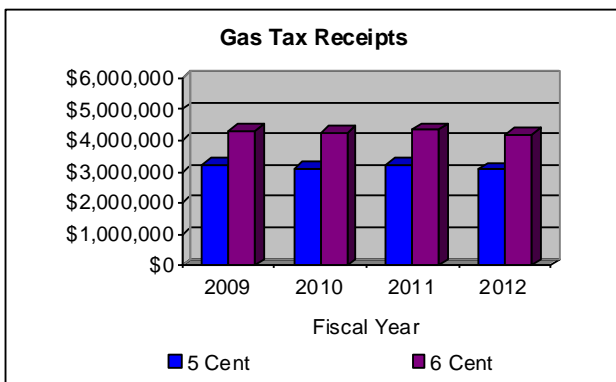
Other taxes include charges levied by the local unit of government that are not ad valorem but are imposed upon sale or consumption of goods and services. This category includes the communications service tax and local option gas taxes.

In FY 2001, the communications services tax replaced all local taxes on telephone and cable services. Beginning January 1, 2010, the rate was increased from 4.12% to 5.22%. The revenue is recorded in the General Fund, and in accordance with the financial policies, revenue is budgeted at 95% of anticipated receipts.



<u>Fiscal Year</u>	<u>Amount</u>
2009 Actual	\$ 4,424,139
2010 Actual	5,426,528
2011 Budget	5,782,400
2012 Budget	5,604,778

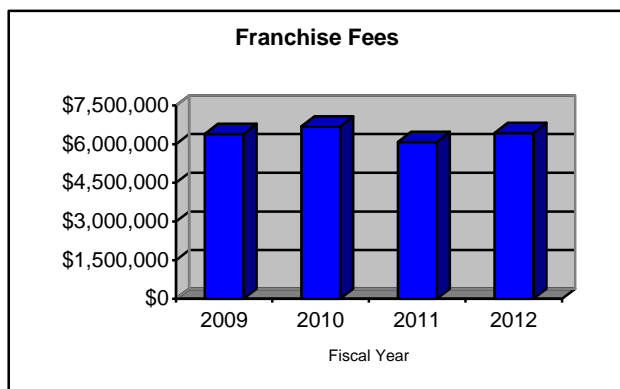
The gas taxes are collected on each gallon of gas sold within the county limits. The City's annual receipts are based upon a locally agreed upon distribution formula based on population and are recorded in Special Revenue Funds. Gas taxes are used to fund the construction of new roads and sidewalks, intersection improvements, and maintenance of the City's existing transportation network. FY 2012 estimates are 3% below the FY 2011 budgeted amounts and is related to both an estimated decrease in overall receipts and a change in the City's distribution from 25.52% to 24.95% due to anticipated change in the inter-local agreement.



<u>Fiscal Year</u>	<u>5 Cent</u>	<u>6 Cent</u>
2009 Actual	\$ 3,218,690	\$ 4,320,967
2010 Actual	3,108,102	4,226,922
2011 Budget	3,205,261	4,341,704
2012 Budget	3,075,344	4,198,365

Franchise Fees

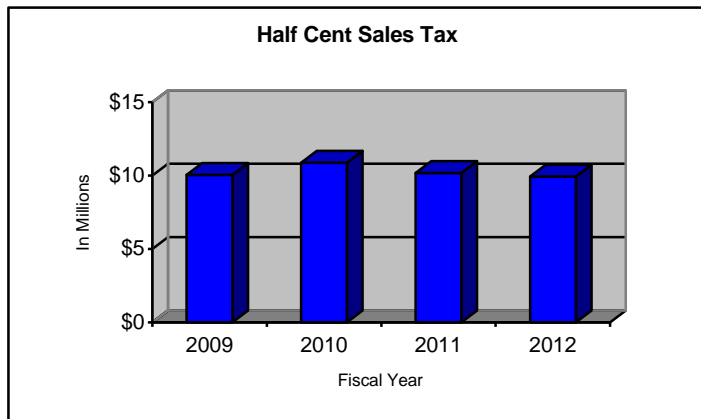
Franchise fees are levied on a corporation or individual by the local government in return for granting a privilege or permitting the use of public property subject to regulations. The City receives franchise fees for electricity, solid waste, and natural gas. It is anticipated that the City will collect approximately \$6.4 million in FY 2012.



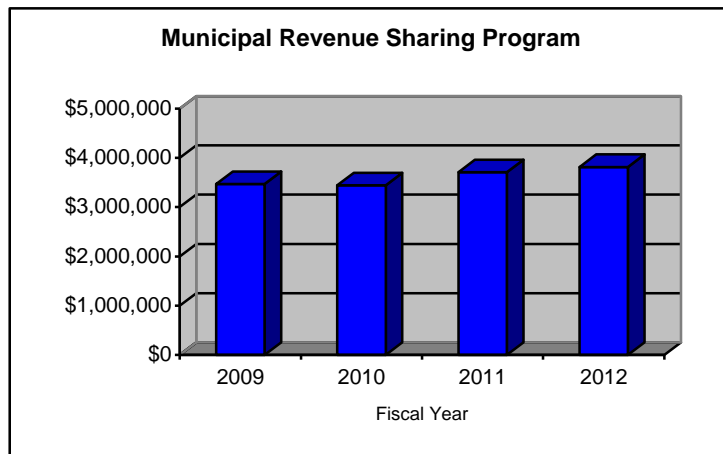
<u>Fiscal Year</u>	<u>Amount</u>
2009 Actual	\$ 6,394,714
2010 Actual	6,683,814
2011 Budget	6,086,030
2012 Budget	6,431,759

Intergovernmental Revenue

Included are revenues received from federal, state, and other local governmental sources in the form of shared revenues. The state shared revenues of the most importance to the City government are local government half-cent sales tax and municipal revenue sharing. State shared revenue represents 15.3% of the General Fund current revenue sources. The annual revenue is budgeted at 95% of the estimate released by the State Department of Revenue (DOR). The DOR has estimated a decrease of 2.3% in annual receipts for the half-cent sales tax distribution and 7.6% increase for the municipal revenue sharing.

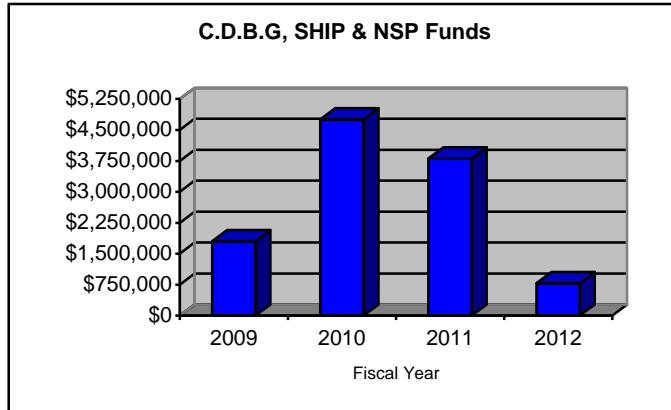


<u>Fiscal Year</u>	<u>Amount</u>
2009 Actual	\$ 10,044,094
2010 Actual	10,087,258
2011 Budget	10,165,400
2012 Budget	9,933,366



<u>Fiscal Year</u>	<u>Amount</u>
2009 Actual	\$ 3,468,936
2010 Actual	3,439,990
2011 Budget	3,710,555
2012 Budget	3,815,399

Additionally, shared funds come from the Federal Community Development Block Grant (CDBG) Program, Neighborhood Stabilization Program (NSP), and State Housing Initiative Partnership (SHIP) and are recorded in Special Revenue Funds. While the annual allocation from the federal government for CDBG programs has stayed at a fairly consistent level, state funding (SHIP) was reduced by 88.6% from \$1.5 million in FY 2009 to \$165,516 in FY 2010 and eliminated in both FY 2011 and 2012.



<u>Fiscal Year</u>	<u>Amount</u>
2009 Actual	\$ 1,807,206
2010 Actual	4,758,298
2011 Budget	3,806,353
2012 Budget	789,819

Impact Fees

The City collects various impact fees when building permits are issued for new structures. Impact fees are paid by those who build new structures within the City. Fees are used for the cost of capital expenditures to support the expansion of roads, parks, water, irrigation, and wastewater facilities as well as police protection, fire safety, and advanced life support services. Revenue estimates are primarily based on a projection of the number of new construction permits. Construction activity in FY 2011 continues to trend at approximately the same total level as FY 2010, however, activity in February-June was approximately 10% higher. As such, an increase is being forecasted for FY 2012.

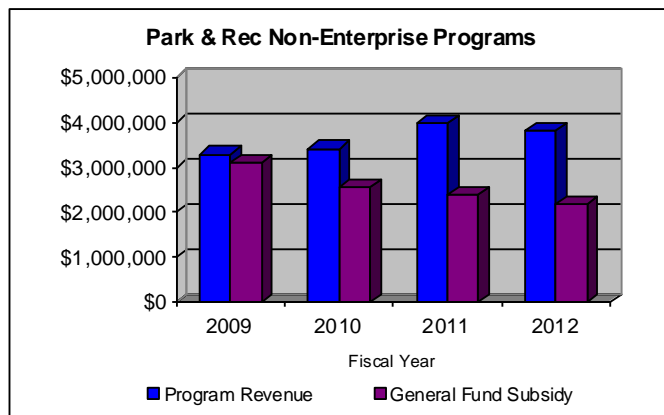
<u>Fiscal Year</u>	<u>Road</u>	<u>Public Safety</u>	<u>Parks</u>
2009 Actual	\$ 977,474	\$ 249,439	\$ 165,020
2010 Actual	807,741	237,212	217,425
2011 Budget	1,112,255	248,439	204,714
2012 Budget	1,390,964	296,700	261,800
	<u>\$ 4,288,434</u>	<u>\$ 1,031,790</u>	<u>\$ 848,959</u>

Charges for Service

These revenues include all charges for current services and are sometimes referred to as user fees. These fees are charged for activities such as zoning and development fees, cultural/recreational fees, public safety fees, water, irrigation and wastewater fees.

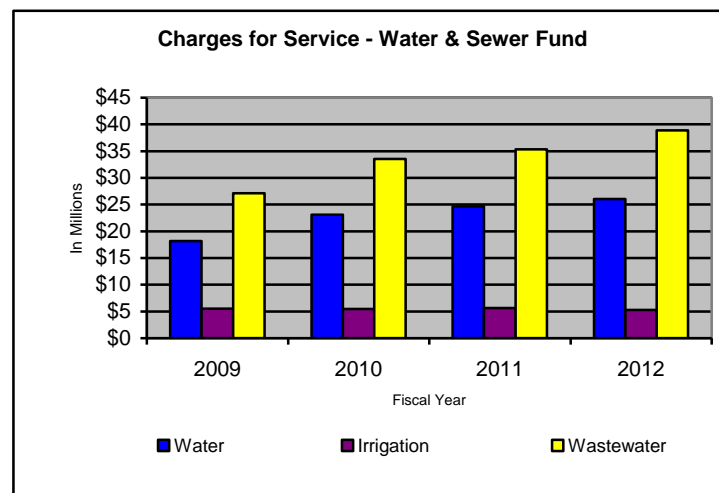
User fees are charged for Parks and Recreational Programs. The Yacht Basin and Golf Course are operated as Enterprise Funds and designed to be 100% supported by generated revenue. Other programs such as the Arts Studio, Senior Centers, Transportation, and Special Populations as well as the Waterpark operate with a subsidy from the General Fund.

Programs and related fee schedules are reviewed on an annual basis. Fees are budgeted to recover 63% in FY 2012 which is approximately the same percentage level as in FY 2011.



Fiscal Year	Program Revenues	General Fund Subsidy
2009 Actual	\$ 3,291,234	\$ 3,112,096
2010 Actual	3,410,864	2,562,000
2011 Budget	3,967,352	2,384,100
2012 Budget	3,907,603	2,169,189

Water, irrigation, and wastewater charges have been established to generate a level of revenue sufficient to support the utility fund. A comprehensive financial model has been developed that examines operational and maintenance, capital, debt, and reserve requirements. Fee changes are adopted in accordance with an annual rate sufficiency study in order to ensure the City is in compliance with bond covenants.



Fiscal Year	Water	Irrigation	Wastewater	Total
2009 Actual	\$ 18,164,929	\$ 5,490,534	\$ 27,106,600	\$ 50,762,063
2010 Actual	23,109,064	5,474,041	33,562,255	62,145,360
2011 Budget	24,647,969	5,632,708	35,312,711	65,593,388
2012 Budget	26,058,819	5,253,731	38,876,881	70,189,431
	<u>\$ 91,980,781</u>	<u>\$ 21,851,014</u>	<u>\$134,858,447</u>	<u>\$ 248,690,242</u>

Special Assessments

Special assessment, also called a non-ad valorem assessment, is a fee levied on certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit those properties. The value of property is not considered when calculating a special assessment. Instead, the cost of the facility or service is allocated to the benefited properties in a defined area on a proportional basis.

The City levies several special assessments. One is the Stormwater Annual Assessment which is used to provide funds to maintain the current stormwater system as well as design and construct system improvements that help prevent flooding. The unit of measure billed is the equivalent residential unit (ERU). In FY 2006 the fee per ERU was increased to \$75 and is recommended to continue at the same rate for FY 2012.

Additionally, special assessments are levied to pay for water, wastewater, and irrigation extension programs. Special assessments vary based on the actual project costs which include construction, design, and billing costs.

HIGHLIGHTS OF OTHER MAJOR FUNDS

Water and Sewer Fund. The proposed budget has been prepared to support the continuing operations of the existing utility facilities to include the water reclamation plants, reverse osmosis plants, and the existing collection, distribution, and transmission lines. The FY 2012 proposed budget is 15% lower than the project expenditures in the August 2010 rate sufficiency model. A significant amount of the decrease is attributable to the elimination of 43 vacant positions. On October 1, a 5.5% rate increase will take effect. This is a reduction of 2.5% from the planned 8%.

Stormwater Fund. The primary revenue source for this fund is the stormwater utility fee that is charged on a per equivalent residential unit (ERU) basis. The budget is based on maintaining the current ERU rate of \$75. In addition to on-going operations, revenue from annual receipts will fund \$1 million for drainage projects. Additionally, \$5.25 million will be transferred to the capital project fund to create a "NW Drainage Improvements" project. Nine full-time positions were eliminated from the fund.

Parks & Recreation Program Fund. Non-enterprise recreational programs are budgeted in a special revenue fund. Each program is supported by a certain level of user fees. Program costs and projected revenues are evaluated annually to ensure the program costs are being recovered while maintaining fairly constant General Fund support. Program fees will cover approximately 63% of the program expenditures in the budget with the remaining funding of 37% a general fund subsidy. The subsidy is budgeted at \$2,269,189, which is approximately 5% less than in FY 2011.

Road Impact Fee and Gas Tax Funds. No new major projects have been planned for FY 2012. Revenues will be used to support debt service of the Gas Tax Bonds and to support basic maintenance operations.

Park Impact Fee Funds. While land acquisition and park development had been a focus during the period of FY 2005-2008, all available funds are now being used to satisfy annual debt service of \$3.1 million. As revenue collected will not be adequate to cover the debt service, the budget includes a transfer in of \$2,855,389 from the General Fund.

Public Safety Impact Fee Funds. In June 2006, City Council approved Public Safety Impact Fees, which encompass distinct component parts for Fire, Police, and Advanced Life Support (ALS). Fire impact fees have supported the construction of new fire stations and the equipment necessary to outfit the stations. Fire impact fees will be used for annual debt service in FY 2012.

Utility Capital Expansion Fee Funds. Water, sewer, and irrigation utility capital expansion fees (impact fees) were increased effective April 1, 2007 and are used to pay for the expansion of the City's utility system including the cost of transmission lines. These impact fees are also used to pay applicable debt service and/or will be used to offset the borrowing requirements associated with the water and sewer capital improvement program.

Building Fund. The Building Fund is being proposed with a budget of \$2.9 million and provides funding for 27.5 full-time equivalents. Based on the current level of activity, it is currently projected that permits may increase slightly in FY 2012 and that the fund will be fully self supporting. No subsidy from the General Fund is being budgeted.

Golf Course Fund. The Golf Course fund was adopted in a different format than was originally proposed by the City Manager. The City Manager's proposed budget included the outsourcing of the greens maintenance and the elimination of 10.10 full time equivalents. The City Council rejected the staff recommendation and directed that the operational remodel remain at status quo. The Parks & Recreation Department was instructed to restructure the operating budget for Council

consideration during the FY 2012 fiscal year. There are anticipated modifications to both the course's revenue and expenditure structures with the intent that the fund will still provide an additional payment of \$127,000 to the General Fund to help offset the debt paid by the general fund for the outstanding bonds related to the course.

Waterpark Fund. The FY 2012 Proposed Budget is \$3.1 million with expenditures to support current operations. Annual debt service related to the speed slide attraction has been budgeted in the amount of \$197,158. Operating revenues are not forecasted to cover the fund's expenditures and a General Fund Subsidy of \$61,907, which is 88% less than required in the FY 2011 Adopted Budget. In reviewing the park's operating model, it was determined that full time staffing should be reduced as the park is primarily a seasonal facility. Two full time positions will be eliminated.

Six-Year Asset Improvement Program. The Six-Year Asset Improvement Program is a comprehensive plan that encompasses not only capital improvements but also the cost of new and replacement vehicles and equipment, as well as maintenance costs for many of our programs. Many capital improvement projects have been identified, but not all can be funded based upon current revenue estimates. Therefore, the projects that are not currently funded have been segregated and shown as unfunded. While the projects have merit and should be identified, the City's current funding sources are insufficient to allow for commencement of the projects.

The funded Asset Improvement Program for the current year is \$23.9 million for all components. The plan identifies General Fund expenditures of \$4.9 million. The majority of the funding is related to the capital maintenance program in which operating funds are allocated to building and equipment repair to preserve the condition of existing assets.

The unfunded Asset Improvement Program totals \$1.1 billion which includes the development of the North Cape Government Complex, roadway improvements to Chiquita Boulevard, extension of utilities north of Pine Island Road, and park facility development. Many of these unfunded projects are multi-year projects that would likely not be completed until five to fifteen years into the future.

SUMMARY TABLES AND SCHEDULES

MILLAGE RATE HISTORY

Fiscal Year	General Operations	Debt Service	Total
2001	5.9873	0.7914	6.7787
2002	5.8033	0.7144	6.5177
2003	5.8033	0.5712	6.3745
2004	5.6831	0.4218	6.1049
2005	5.5287	0.2311	5.7598
2006	5.2787	0.1119	5.3906
2007	4.8787	0.0627	4.9414
2008	4.7698	0.0627	4.8325
2009	4.7698	0.0627	4.8325
2010	7.9702	0.0000	7.9702
2011	7.9702	0.0000	7.9702
2012*	7.9570	0.0000	7.9570

* The City Manager proposed to continue the operating millage rate at 7.9702. City Council later set the millage rate at 7.8702. The final rate of 7.9570 was administratively set per State Statute following the release of the October values from the Property Appraiser.

TAXABLE ASSESSED VALUE HISTORY

Fiscal Year	Taxable Assessed Value	New Construction	Percentage Change
2001	4,237,777,910	\$ 176,967,920	7.77%
2002	4,714,588,660	229,164,893	11.25%
2003	5,608,534,540	282,235,024	18.96%
2004	7,300,200,110	390,150,982	30.16%
2005	9,428,023,860	579,965,087	29.15%
2006	14,165,306,480	698,392,398	50.25%
2007	21,683,370,120	927,532,313	53.07%
2008	20,991,527,700	1,662,239,285	-3.19%
2009	15,696,642,250	971,086,761	-25.22%
2010	10,494,876,370	175,205,783	-33.14%
2011	8,888,383,376	70,456,330	-15.31%
2012*	8,570,985,782	81,896,264	-3.57%

*Budget was based upon \$8,665,453,152 as certified in July by the Property Appraiser.

SINGLE FAMILY HOMES - HOMESTEAD & NON-HOMESTEAD

Fiscal Year	Average Taxable Assessed Value	Change in Average Value	Percentage Change
2001	\$ 72,290	\$ 2,501	3.58%
2002	80,102	7,812	10.81%
2003	90,822	10,720	13.38%
2004	106,573	15,751	17.34%
2005	120,975	14,401	13.51%
2006	142,791	21,816	18.03%
2007	186,898	44,107	30.89%
2008	196,977	10,079	5.39%
2009	153,543	(43,434)	-22.05%
2010	101,405	(52,138)	-33.96%
2011	89,684	(11,721)	-11.56%
2012*	93,057	3,373	3.76%

*Based on 2011 Real Property Preliminary Tax Roll Totals July 2011.

BUDGET SUMMARY - PROPOSED BUDGET

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECT	ENTERPRISE FUNDS	INTERNAL SERVICE	TOTAL ALL FUNDS
Taxes:							
Ad Valorem Taxes - City Levy @ 7.9702	\$ 66,302,779	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 66,302,779
Ad Valorem Taxes - Other	602,215	419,310	-	-	-	-	1,021,525
Tax Increment - County	-	142,000	-	-	-	-	142,000
Sales and Use Taxes	6,533,578	7,273,709	-	-	-	-	13,807,287
Charges for Service	1,212,082	9,261,246	-	-	85,623,142	-	96,096,470
Intergovernmental Revenues	17,792,566	994,995	-	-	17,297,291	-	36,084,852
Fines & Forfeitures	1,541,218	29,600	-	-	395,445	-	1,966,263
Miscellaneous Revenue	1,236,890	976,908	-	-	1,820,645	10,794,965	14,829,408
Licenses & Permits	6,459,859	4,815,383	-	-	19,081,797	-	30,357,039
Internal Service Charges	3,467,611	-	-	-	442,563	2,918,662	6,828,836
TOTAL SOURCES	\$105,148,798	\$23,913,151	\$0	\$0	\$124,660,883	\$13,713,627	\$267,436,459
Transfers In	4,110,595	12,018,027	2,465,957	650,000	18,171,367	-	37,415,946
Note/Debt Proceeds	-	-	-	-	-	-	-
Cash Balances Brought Forward	26,362,296	9,180,221	-	-	80,854,712	23,814,239	140,211,468
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 135,621,689	\$ 45,111,399	\$ 2,465,957	\$ 650,000	\$ 223,686,962	\$ 37,527,866	\$ 445,063,873
ESTIMATED EXPENDITURES							
General Government	\$ 22,942,779	\$ 121,500	\$ -	\$ -	\$ 3,566,688	\$ 6,520,697	\$ 33,151,664
Public Safety	62,571,496	3,297,192	-	-	-	-	65,868,688
Physical Environment	-	2,745,456	-	-	32,232,205	-	34,977,661
Transportation	6,686,734	5,360	-	650,000	16,647,456	-	23,989,550
Economic Environment	579,132	3,493,742	-	-	-	-	4,072,874
Culture/Recreation	4,875,171	8,440,432	-	-	20,376,432	-	33,692,035
Debt Service	2,255,386	11,172,570	2,465,957	-	48,101,573	10,779,965	74,775,451
Internal Services	4,300,816	44,558	-	-	6,193,007	-	10,538,381
TOTAL EXPENDITURES	\$ 104,211,514	\$ 29,320,810	\$ 2,465,957	\$ 650,000	\$ 127,117,361	\$ 17,300,662	\$ 281,066,304
Transfers Out	7,523,643	11,390,187	-	-	18,502,116	-	37,415,946
Reserves	23,886,532	4,400,402	-	-	78,067,485	20,227,204	126,581,623
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS & RESERVES	\$ 135,621,689	\$ 45,111,399	\$ 2,465,957	\$ 650,000	\$ 223,686,962	\$ 37,527,866	\$ 445,063,873

BUDGET SUMMARY - ADOPTED (ORIGINAL) BUDGET

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECT	ENTERPRISE FUNDS	INTERNAL SERVICE	TOTAL ALL FUNDS
Taxes:							
Ad Valorem Taxes - City Levy @ 7.8702	\$ 65,470,895	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,470,895
Ad Valorem Taxes - Other	602,215	419,310	-	-	-	-	1,021,525
Tax Increment - County	-	142,000	-	-	-	-	142,000
Sales and Use Taxes	6,533,578	7,273,709	-	-	-	-	13,807,287
Charges for Service	1,212,082	9,261,246	-	-	85,623,142	-	96,096,470
Intergovernmental Revenues	17,615,898	1,160,321	-	-	17,362,399	-	36,138,618
Fines & Forfeitures	1,541,218	29,600	-	-	395,445	-	1,966,263
Miscellaneous Revenue	1,236,890	976,908	-	-	1,830,045	10,794,965	14,838,808
Licenses & Permits	6,459,859	4,815,383	-	-	19,081,797	-	30,357,039
Internal Service Charges	3,467,611	-	-	-	442,563	2,918,662	6,828,836
TOTAL SOURCES	\$104,140,246	\$24,078,477	\$0	\$0	\$124,735,391	\$13,713,627	\$266,667,741
Transfers In	4,110,595	12,018,027	2,465,957	650,000	18,171,367	-	37,415,946
Note/Debt Proceeds	-	-	-	-	-	-	-
Cash Balances Brought Forward	26,362,296	9,180,221	-	-	81,521,867	23,814,239	140,878,623
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 134,613,137	\$ 45,276,725	\$ 2,465,957	\$ 650,000	\$ 224,428,625	\$ 37,527,866	\$ 444,962,310
ESTIMATED EXPENDITURES							
General Government	\$ 22,750,203	\$ 121,500	\$ -	\$ -	\$ 3,566,688	\$ 6,520,697	\$ 32,959,088
Public Safety	61,524,871	3,297,192	-	-	-	-	64,822,063
Physical Environment	-	2,745,456	-	-	32,232,205	-	34,977,661
Transportation	6,976,716	5,360	-	650,000	16,647,456	-	24,279,532
Economic Environment	579,132	3,659,068	-	-	-	-	4,238,200
Culture/Recreation	4,815,838	8,440,432	-	-	20,547,038	-	33,803,308
Debt Service	2,255,386	11,172,570	2,465,957	-	48,101,573	10,779,965	74,775,451
Internal Services	4,300,816	44,558	-	-	6,193,007	-	10,538,381
TOTAL EXPENDITURES	\$ 103,202,962	\$ 29,486,136	\$ 2,465,957	\$ 650,000	\$ 127,287,967	\$ 17,300,662	\$ 280,393,684
Transfers Out	7,523,643	11,390,187	-	-	18,502,116	-	37,415,946
Reserves	23,886,532	4,400,402	-	-	78,638,542	20,227,204	127,152,680
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS & RESERVES	\$ 134,613,137	\$ 45,276,725	\$ 2,465,957	\$ 650,000	\$ 224,428,625	\$ 37,527,866	\$ 444,962,310

INTER & INTRAFUND TRANSFERS: FY 2012 ADOPTED (ORIGINAL) BUDGET

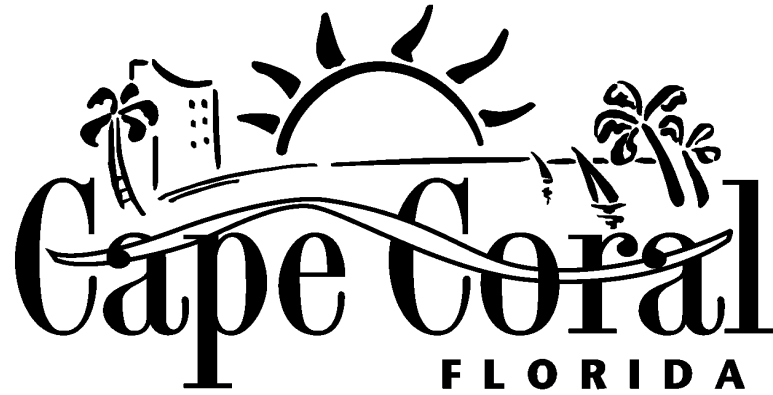
TRANSFER OUT	TRANSFERS IN								TOTAL
	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECT	Water and Sewer Operations (1)	Water and Sewer Capital Projects (2)	Stormwater Capital Projects (3)	ENTERPRISE TOTAL (1+2+3)	
Interfund Transfers:									
General Fund	\$ -	\$ 5,396,507 ³	\$ 2,127,136 ⁶	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,523,643
Special Revenue	3,983,595 ¹	6,521,520 ⁴	235,072 ⁷	650,000 ⁹	-	-	-	-	11,390,187
Water and Sewer	-	-	103,749 ⁸	-	-	-	-	-	103,749
Golf Course Fund	127,000 ²	-	-	-	-	-	-	-	127,000
Yacht Basin	-	100,000 ⁵	-	-	-	-	-	-	100,000
Intrafund Transfers:									
Water & Sewer Operations	-	-	-	-	-	2,163,500 ¹¹	-	2,163,500	2,163,500
Water Impact Fee	-	-	-	-	1,118,388 ¹⁰	-	-	1,118,388	1,118,388
Sewer CIAC	-	-	-	-	2,201,721 ¹⁰	-	-	2,201,721	2,201,721
Sewer Impact Fee	-	-	-	-	3,066,552 ¹⁰	-	-	3,066,552	3,066,552
Sewer Impact District 2	-	-	-	-	857,920 ¹⁰	-	-	857,920	857,920
Irrigation Impact Fees	-	-	-	-	752,986 ¹⁰	-	-	752,986	752,986
Water CIAC	-	-	-	-	1,321,180 ¹⁰	-	-	1,321,180	1,321,180
Irrigation CIAC	-	-	-	-	439,120 ¹⁰	-	-	439,120	439,120
Stormwater Operations	-	-	-	-	-	-	6,250,000 ¹²	6,250,000	6,250,000
Total	\$ 4,110,595	\$ 12,018,027	\$ 2,465,957	\$ 650,000	\$ 9,757,867	\$ 2,163,500	\$ 6,250,000	\$ 18,171,367	\$ 37,415,946

Interfund Transfers:

- 1 Special Revenue (Six Cent Gas Tax) transfer of \$2,817,365 to the general fund for budgetary established levels to support public works transportation division's operations.
- Special Revenue (Road Impact Fees) transfer of \$39,782 to the general fund for reimbursement for administrative services.
- Special Revenue (Alarm Fees) transfer of \$45,000 to the general fund for reimbursement of expenses for false alarm responses.
- Special Revenue (Building Fund) transfer of \$511,177 to the general fund for reimbursement of general administrative overhead costs.
- Special Revenue (Waterpark Fund) transfer of \$331,981 to the general fund for reimbursement of general administrative overhead costs.
- Special Revenue (Community Development Block Grant Fund) transfer of \$18,103 to the general fund for reimbursement of general administrative overhead costs.
- Special Revenue (All Hazards Fund) transfer of \$160,000 to the general fund for reimbursement of fire special pay for hazardous materials.
- Special Revenue (Five Cent Gas Tax) transfer of \$60,187 to the general fund for budgetary established levels to support public works administration.
- 2 Enterprise Fund (Golf Course) transfer of \$127,000 to the general fund for debt service payments.
- 3 General fund transfer of \$310,022 to Special Revenue (Community Redevelopment Agency) for established Tax Increment Financing (TIF) funding.
- General fund transfer of \$61,907 to Special Revenue (Waterpark) for budgetary established levels to support operations.
- General fund transfer of \$2,169,189 to Special Revenue (P&R Programs) for budgetary established levels to support operations.
- General fund transfer of \$2,855,389 to Special Revenue (Park Impact Fee) to support debt service payments.
- 4 Special Revenue (Five Cent Gas Tax) transfer of \$2,365,157 to Special Revenue (Road Impact Fee) for debt service payments.
- Special Revenue (Six Cent Gas Tax) transfer of \$4,156,363 to Special Revenue (Road Impact) for debt service payments.
- 5 Enterprise Fund (Yacht Basin) transfer of \$100,000 to Special Revenue (P&R Programs) to support operations of Yacht Club facilities.
- 6 General fund transfer of \$2,127,136 to other governmental fund (Debt Service) for debt service payments - 2005 Capital Improvement Bonds & 2002 Special Obligation Bonds.
- 7 Special Revenue (Parks Recreational Facilities Impact Fee, Fire Capital Improvements Impact Fee, and Building) transfer of \$132,141, \$9,172 and \$23,759 respectively to Debt Service for debt service payments - 2002 Special Obligation Bonds and 2005 Capital Improvement Bonds.
- 8 Water and Sewer Fund transfer of \$103,749 to other governmental fund (Debt Service) for debt service payments - 2005 Capital Improvement Bonds.
- 9 Special Revenue (Five Cent Gas Tax) transfer of \$300,000 to transportation capital improvements (Traffic Control Devices) for traffic light installations operations.
- Special Revenue (Five Cent Gas Tax) transfer of \$40,000 to transportation capital improvements (Downtown Circulation) for construction.
- Special Revenue (Five Cent Gas Tax) transfer of \$100,000 to transportation capital improvements (Sidewalk Installation) for construction.
- Special Revenue (Five Cent Gas Tax) transfer of \$70,000 to transportation capital improvements (access management).
- Special Revenue (Five Cent Gas Tax) transfer of \$50,000 to transportation capital improvements (Intersection/Roadway Lighting) for lighting improvements.
- Special Revenue (Five Cent Gas Tax) transfer of \$50,000 to transportation capital improvements (Turn Lane Improvements) for construction.

Intrafund Transfers:

- 10 Utility impact and ciac funds transfer of \$9,757,867 to Water & Sewer Operations for annual debt service.
- 11 Water & Sewer Operations transfer of \$2,163,500 to Water & Sewer Capital Projects - For projects such as galvanized pipe replacement, lift station rehabs, and well field landscaping as contained within utility rate sufficiency study.
- 12 Stormwater Operations transferred \$1,000,000 for Drainage Improvements and \$5,250,000 to establish NW Cape Drainage Improvements Project.



Fund Summary of Revenues
Fiscal Year 2010 - 2012

Fund	FY 2010 Actual (Budgetary Basis)¹	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget
General Fund	\$ 125,497,436	\$ 138,244,711	\$ 144,581,388	\$ 134,613,137
Special Revenue Funds				
Additional Five Cent Gas Tax	3,120,415	4,667,846	5,466,022	3,075,344
Road Impact Fee	4,183,849	7,831,233	2,820,274	9,285,231 ²
Six Cent Gas Tax	6,608,525	6,686,190	7,917,902	7,176,095
Police Protection Impact Fee	117,597	124,804	125,109	153,340 ²
ALS Impact Fee	7,330	27,002	46,163	55,790 ²
Do The Right Thing	13,394	26,310	34,352	28,040
Confiscation/State	21,422	109,885	106,812	126,225
Confiscation/Federal	8,363	271,460	275,233	277,805
Community Development Block Grant	890,714	830,496	844,834	624,493
Police Evidence Fund (Not Budgeted)	17,335	-	-	-
Seawall Assessments	127,011	57,110	96,900	140,154
Fire Capital Improvement Impact Fee	122,896	1,032,994	1,067,065	600,690 ²
Park Recreational Facility Impact Fee	4,710,881	4,089,991	2,854,325	3,118,656 ²
Community Redevelopment Agency	1,682,645	4,394,470	4,512,365	3,295,377
City Centrum Business Park	88,699	562,649	568,703	264,970
All Hazards	1,083,042	879,914	1,087,597	1,003,680
Alarm Fee	192,484	263,920	274,850	225,445
Del Prado Mall Parking Lot Maintenance	140,038	192,372	226,322	242,628
Lot Mowing Program	2,604,179	3,048,340	3,647,344	3,372,967
Parks & Recreation Programs	5,972,864	6,312,471	6,536,337	6,076,792
HUD Neighborhood Stabilization	3,934,509	-	3,443,253	-
Building Fund	2,747,228	3,148,527	3,079,759	2,889,884 ²
Waterpark Fund	2,848,705	3,251,426	3,369,120	3,077,793
CDBG Revolving Loan	-	72,357	72,357	-
Dept of Energy Grant	553,188	-	-	-
Local Housing Assistance (SHIP)	185,608	-	100,422	165,326
Special Revenue	41,982,921	47,881,767	48,573,420	45,276,725
Debt Service Fund	2,469,731	2,459,169	2,459,169	2,465,957
Capital Projects Funds				- ³
Santa Barbara Access	19,577,269	-	-	-
Del Prado Widening	21,943,303	-	-	-
Academic Village	4,101	-	-	-
Fire Station Construction	928,107	-	-	-
Public Safety Building	(13,569)	-	-	-
Charley Disaster Improvement	190	-	-	-
Parks Capital Projects	53,176	-	141,785	-
Transportation Capital Projects	2,513,739	3,100,000	3,593,958	650,000
Public Works Capital Projects	266,947	-	-	-
Wilma Disaster Improvements	14,823	-	-	-
Computer System Replacement	1,066	-	-	-
Charter School Construction	41	-	8,111,907	-
COPS Technology Grant	1,996,409	-	-	-
Capital Projects Total	47,285,602	3,100,000	11,847,650	650,000

Fund Summary of Revenues
Fiscal Year 2010 - 2012

Fund	FY 2010 Actual (Budgetary Basis)¹	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget
Enterprise Funds ⁵				
Water & Sewer	56,423,923	84,671,687	102,621,269	121,447,374 ⁴
Water & Sewer Capital Projects	9,970,820	39,980,650	39,980,650	2,163,500 ⁵
Water & Sewer Utility Assessments	23,040,979	51,101,136	51,101,136	36,693,970 ⁶
Water & Sewer Utility Impact & CIAC	10,773,607	9,819,908	4,617,992	11,363,956
Stormwater Utility	12,826,432	18,499,401	19,873,438	21,705,486 ⁷
Stormwater Utility Capital Projects	1,249,580	1,090,000	1,090,000	6,250,000
Yacht Basin	272,811	1,137,642	1,084,409	1,201,591
Golf Course	2,094,027	2,249,587	2,254,827	2,221,085
Charter School Authority	16,924,810	19,350,914	20,078,840	21,381,663 ⁸
Enterprise Total	133,576,989	227,900,925	242,702,561	224,428,625
Internal Service Fund				
Internal Loan	13,660,108	10,028,029	15,194,292	24,373,822
Workers Compensation Insurance	3,381,900	9,702,860	9,583,700	8,637,337
Property Liability Insurance	2,694,802	5,058,030	5,579,543	4,516,707
Internal Service Fund Total	19,736,810	24,788,919	30,357,535	37,527,866
Total All Funds	\$ 370,549,489	\$ 444,375,491	\$ 480,521,723	\$ 444,962,310

Notes:

¹ This table provides data on a budgetary basis which in some cases will differ from data reported within the financial statements and subsequently submitted to the State of Florida Department of Financial Services. The primary difference is that intrafund transfers are eliminated for financial reporting purposes but included on a budgetary basis.

² Revenues are tied to new construction activities.

³ On an annual basis, only the additional appropriation to the capital project is budgeted.

⁴ FY 2010 Water & Sewer revenues are in accordance with the updated rate study and include sales and user charges for approximately 58,000 customers.

⁵ FY 2012 Water & Sewer Capital Projects are primarily major maintenance projects for galvanized pipe replacement and lift station rehabs.

⁶ Includes Green Wastewater; Orange Wastewater; Orange Irrigation; Striped Green; Transmission Systems; Santa Barbara/Diplomat; Santa Barbara North; Pine Island Water, Wastewater, and Irrigation; Southwest Areas I - III Water, Wastewater, and Irrigation; Southeast 1 Area, Southwest 4 Area, Southwest 5 Area, and North Central Loop.

⁷ Includes Stormwater Operations and the debt associated with the Orange/Green Area. The current fee is \$75 per Equivalent Residential Unit.

⁸ The operating budget for the Charter School System is approved by the Governing Board and rolled into the City's total budget. Budget amendments approved by the Governing Board are also included in the City's budget amendments.

**Fund Summary of Expenditures
Fiscal Year 2010 -2012**

Fund	FY 2010 Actual (Budgetary Basis)¹	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget
General Fund	\$ 115,726,164	\$ 138,244,711	\$ 144,581,388	\$ 134,613,137
Special Revenue Funds				
Additional Five Cent Gas Tax	2,191,613	4,667,846	5,466,022	3,075,344
Road Impact Fee	5,388,553	7,831,233	2,820,274	9,285,231
Six Cent Gas Tax	3,154,808	6,686,190	7,917,902	7,176,095
Police Protection Impact Fee	867	124,804	125,109	153,340
ALS Impact Fee	51	27,002	46,163	55,790
Do The Right Thing	27,983	26,310	34,352	28,040
Confiscation/State	85,533	109,885	106,812	126,225
Confiscation/Federal	-	271,460	275,233	277,805
Community Development Block Grant	893,810	830,496	844,834	624,493
Police Evidence Fund (not budgeted)	18,154	-	-	-
Seawall Assessments	9,704	57,110	96,900	140,154
Fire Capital Improvement Impact Fee	633,798	1,032,994	1,067,065	600,690
Park Recreational Facility Impact Fee	4,027,772	4,089,991	2,854,325	3,118,656
Community Redevelopment Agency	1,576,304	4,394,470	4,512,365	3,295,377
City Centrum Business Park	105,074	562,649	568,703	264,970
All Hazards	2,281,946	879,914	1,087,597	1,003,680
Alarm Fee	695,510	263,920	274,850	225,445
Del Prado Mall Parking Lot Maintenance	56,510	192,372	226,322	242,628
Lot Mowing Program	2,382,491	3,048,340	3,647,344	3,372,967
Parks & Recreation Programs	5,935,514	6,312,471	6,536,337	6,076,792
HUD Neighborhood Stabilization	3,934,509	-	3,443,253	-
Building Fund	2,502,402	3,148,527	3,079,759	2,889,884
Waterpark Fund	2,804,439	3,251,426	3,369,120	3,077,793
CDBG Revolving Loan	200,995	72,357	72,357	-
Department of Energy Grant	466,403	-	-	-
Local Housing Assistance (SHIP)	580,311	-	100,422	165,326
Special Revenue	39,955,054	47,881,767	48,573,420	45,276,725
Debt Service Fund	2,462,371	2,459,169	2,459,169	2,465,957
Capital Projects Funds				
Santa Barbara Widening	8,696,418	-	-	-
Del Prado Widening	16,406,900	-	-	-
Fire Station Construction	132,715	-	-	-
Public Safety Building	1,202,444	-	-	-
Wilma Disaster Improvement	4,611	-	-	-
Parks Capital Projects	5,216,163	-	141,785	-
Transportation Capital Projects	2,013,411	3,100,000	3,593,958	650,000
Public Works Capital Projects	41,189	-	-	-
Computer System Replacement	653,899	-	-	-
COPS Technology Grant Project	1,987,372	-	-	-
Charter School Construction	40,861	-	8,111,907	-
Capital Projects Total	36,395,983	3,100,000	11,847,650	650,000

2

Fund Summary of Expenditures
Fiscal Year 2010 - 2012

Fund	FY 2010 Actual (Budgetary Basis)¹	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	
Enterprise Funds					3
Water & Sewer	66,410,657	84,671,687	102,621,269	121,447,374	
Water & Sewer Capital Projects	34,443,937	39,980,650	39,980,650	2,163,500	2,4
Water & Sewer Utility Assessments	23,305,508	51,101,136	51,101,136	36,693,970	5
Water & Sewer Utility Impact & CIAC	23,160,638	9,819,908	4,617,992	11,363,956	
Stormwater Utility	11,981,003	18,499,401	19,873,438	21,705,486	6
Stormwater Utility Capital Projects	605,465	1,090,000	1,090,000	6,250,000	2
Yacht Basin	237,370	1,137,642	1,084,409	1,201,591	
Golf Course	2,390,648	2,249,587	2,254,827	2,221,085	
Charter School Authority	15,644,568	19,350,914	20,078,840	21,381,663	7
Enterprise Total	178,179,794	227,900,925	242,702,561	224,428,625	
Internal Service Fund					
Internal Loan	17,078,306	10,028,029	15,194,292	24,373,822	
Workers Compensation Insurance	2,639,997	9,702,860	9,583,700	8,637,337	
Property Liability Insurance	3,279,701	5,058,030	5,579,543	4,516,707	
Internal Service Fund Total	22,998,004	24,788,919	30,357,535	37,527,866	
Total All Funds	\$ 395,717,370	\$ 444,375,491	\$ 480,521,723	\$ 444,962,310	

Notes:

¹ This table provides data on a budgetary basis which in some cases will differ from data reported within the financial statements and subsequently submitted to the State of Florida Department of Financial Services. The primary difference is related to the accounting of Enterprise Funds and explained in more detail in Note #3. Additionally, intrafund transfers are eliminated for financial reporting purposes but included on a budgetary basis.

² On an annual basis only the additional appropriation to capital projects is budgeted.

³ FY 2010 Enterprise Fund expenditures do not include non-cash items such as OPEB and depreciation as these are not budgeted items. Capitalized assets and principal payments are included.

⁴ Water & Sewer Capital Projects are related to the Facility Master Plan as adopted by City Council.

⁵ Includes Green Wastewater; Orange Wastewater; Orange Irrigation; Striped Green; Transmission Systems; Santa Barbara/Diplomat; Santa Barbara North; Pine Island Water, Wastewater, and Irrigation; Southwest Areas I - III Water, Wastewater, and Irrigation; Southeast 1 Area, Southwest 4 Area, Southwest 5 Area, and North Central Loop.

⁶ Includes Stormwater Improvements Orange/Green Area.

⁷ The FY 2012 Operating Budget for the Charter School System is a tentative budget as presented to the Governing Board in June 2011. The Governing Board will formally adopt a budget in August 2011. The final budget will be incorporated into the City's budget at the final public hearing.

STAFFING SUMMARY
FULL TIME POSITIONS & FULL TIME EQUIVALENTS

Department	FY 2011 ADOPTED		FY 2012 ADOPTED		Difference	Notes
	Full Time	Total	Full Time	Total		
City Council	2.00	10.00	2.00	10.00	-	
City Attorney	9.00	9.00	9.00	9.00	-	
City Manager	13.00	13.00	10.00	10.50	(2.50)	Budget Div back to Finance; Add Business Mgr from Public Works; Add Contract Position
City Auditor	4.00	4.75	4.00	4.75	-	
Information Tech Services	24.00	24.00	24.00	24.00	-	
City Clerk	16.00	19.00	16.00	19.00	-	
Human Resources						
General Admin	11.00	11.25	13.00	14.40	3.15	Add Charter School Liasion & Recruitment Generalist; Inc Contract Hours
Risk Management	3.00	3.00	-	-	(3.00)	Transfer to Finance
Police						
	327.00	341.73	319.00	333.73	(8.00)	Eliminated 10 Positions (1 Deputy Chief; 5 Sworn Officers, 2 CSR; 1 Juvenile Liasion; 1 Crime Analyst); Received 2 Rangers from P&R
General Fund						
Alarm Fee Fund	2.00	2.00	2.00	2.00	-	
Fire Rescue						
General Fund	203.00	203.07	203.00	203.07	-	
All Hazards Fund	2.00	2.50	2.00	2.50	-	
Dept of Community Development						
Planning	12.75	12.75	12.75	12.75	-	
Code Enforcement	37.00	37.00	35.00	35.00	(2.00)	Eliminate 2 Code Enforcement Officers
CDBG, NSP, SHIP	2.75	3.75	2.75	3.75	-	
Building	26.50	26.50	27.50	27.50	1.00	Add 1 Commerical Customer Service Expediator
Financial Services						
General Finance Functions					-	
General Fund	26.00	26.25	32.00	32.00	5.75	Budget Div from CM; 1 Admin Secretary from PW General Support Admin; 1 Accts Coordinator from Fleet; Eliminate Contract Intern (.25 fte)
Water & Sewer Fund	3.00	3.00	3.00	3.00	-	
Customer Billing Services						
Lot Mowing	1.00	1.00	1.00	1.00	-	
General Billing - W&S	30.00	32.25	30.00	32.25	-	
Utility Billing	5.00	5.00	13.00	13.00	8.00	8 Field Service Reps from Utilities Department
Management Services						
Risk Management	-	-	3.00	3.00	3.00	Transferred from Human Resources
Real Estatement	-	-	3.00	3.00	3.00	Transferred from Public Works
Fleet Maintenance	-	-	20.00	20.00	20.00	Transferred from Public Works; Eliminated 3 Fleet Techs; Transferred Accts Coordinator to General Finance
Facilities Management	-	-	36.00	36.00	36.00	Transferred from Public Works; Added 3 Project Mgt positions; Eliminated 2 Custodians
Public Works						
Department Administration	5.00	5.00	3.00	3.00	(2.00)	Transferred Business Mgr to CM; Eliminated CSR
Transportation	63.00	63.00	61.00	61.00	(2.00)	Received Accts Coordinator from General Support Admin
Capital Projects-Sidewalks	8.00	8.00	8.00	8.00	-	
General Support Admin	3.00	3.00	-	-	(3.00)	Eliminate Div Mgr; 1 Position to Finance; 1 to Transportation
Real Estate	3.00	3.00	-	-	(3.00)	Transferred to Financial Services
Fleet Maintenance	24.00	24.00	-	-	(24.00)	Transferred to Financial Services
Facilities Management	35.00	35.00	-	-	(35.00)	Transferred to Financial Services
Project Management	7.00	7.00	4.00	4.00	(3.00)	3 Positions transferred to Financial Services -Facilities
Lot Mowing	4.00	4.00	2.00	2.00	(2.00)	Eliminated 2 Positions Assigned to Peppertree
Stormwater	112.00	113.00	103.00	104.00	(9.00)	Eliminated 2 Managers; eliminated 4 Positions for Street Sweeping; eliminated 3 Vacants
Utilities Department	220.00	220.00	169.00	169.00	(51.00)	Eliminated 43 vacant positions; Transferred 8 to Finance
Parks & Recreation						
Admin & Gen'l Parks Maint	54.00	65.85	49.00	60.00	(5.85)	Transferred 1 Fulltime Ranger to Police; Eliminated Program
P&R Programs	48.00	121.11	43.00	119.92	(1.19)	Transferred 1 Fulltime Ranger to Police; Eliminated 4 Fulltime
Waterpark	6.00	63.50	4.00	60.25	(3.25)	Converted 2 fulltime to 1 Contract; Reduced Other Contract
Golf Course	16.00	32.10	15.00	32.10	-	Added back 9 Fulltime positions to Greens Maint
Yacht Basin	1.00	1.75	1.00	1.75	-	
Subtotal City Departments	1,369.00	1,560.11	1,285.00	1,480.22	(79.89)	
CRA	5.00	5.50	5.50	5.50	-	
Total City	1,374.00	1,565.61	1,290.50	1,485.72	(79.89)	

General Fund Budget Schedules

GENERAL FUND BUDGET SCHEDULES	45
<i>City Council</i>	<i>50</i>
<i>City Attorney.....</i>	<i>51</i>
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<i>City Auditor.....</i>	<i>54</i>
<i>Information Technology Services</i>	<i>56</i>
<i>City Clerk.....</i>	<i>58</i>
<i>Financial Services Department.....</i>	<i>60</i>
<i>Human Resources Department</i>	<i>64</i>
<i>Department of Community Development.....</i>	<i>66</i>
<i>Police Department.....</i>	<i>68</i>
<i>Fire Rescue & Emergency Management Services.....</i>	<i>72</i>
<i>Public Works Department</i>	<i>74</i>
<i>Parks & Recreation Department</i>	<i>76</i>
<i>Government Services.....</i>	<i>78</i>

**General Fund
Revenue Summary by Category
FY 2010 - 2012**

	FY 2010 Actual Revenue	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget
Balances Forward	\$ -	\$ 28,414,883	\$ 29,459,071	\$ 26,362,296
Estimated Revenue				
Ad Valorem Taxes	80,658,406	67,726,964	68,177,182	65,470,895
MSTU-Burnt Store	600,000	602,215	602,215	602,215
Franchise Fees	6,683,725	6,086,030	6,086,030	6,431,759
Communication Tax	5,426,528	5,782,400	5,782,400	5,604,778
Local Business Tax	870,178	900,000	900,000	928,800
Licenses and Permits	24,049	-	-	28,100
Intergovernmental-Federal Grants	576,205	438,350	486,350	-
Intergovernmental-State Grants	-	-	-	104,546
Intergovernmental-Federal Shared Revenues	-	-	-	-
Intergovernmental-State Shared Revenues	16,040,635	16,749,308	16,832,044	16,385,372
Intergovernmental-Local Grants	326,228	281,982	350,982	350,980
Intergovernmental-Local Shared Revenues	507,576	416,056	579,104	775,000
Charges for Service-General Government	4,137,528	3,594,259	3,695,289	4,247,462
Charges for Service-Public Safety	912,766	293,775	724,119	210,501
Charges for Service-Physical Environment	28,688	90,000	90,000	40,000
Charges for Service-Parks & Recreation	22,152	-	-	130,251
Charges for Service-Other	41,895	97,000	97,000	51,479
Fines and Forfeits	1,618,325	1,525,170	1,525,170	1,541,218
Miscellaneous-Interest	637,494	640,000	640,000	640,000
Miscellaneous-Rents & Royalties	273,327	264,410	264,410	285,400
Miscellaneous-Disposition of Fixed Assets	20,450	5,000	5,000	15,000
Miscellaneous-Sale of Surplus Materials	13,108	8,500	8,500	15,000
Miscellaneous-Donations	2,263	-	19,500	-
Miscellaneous-Other	701,286	177,500	177,500	281,490
Other Sources-Interfund Transfer	4,937,624	4,150,909	4,150,909	4,110,595
Note/Debt Proceeds	437,000	-	3,928,613	-
Total Sources	\$ 125,497,436	\$ 138,244,711	\$ 144,581,388	\$ 134,613,137

Notes:

Balance Brought Forward: Estimated cash balances from previous fiscal years that are available to support the annual operating budget and are a part of the total available resources.

Ad Valorem Taxes: Estimated receipts calculated on 96% of levy on October 1 final certified value and rate of 7.9570.

Franchise Fees: Franchise fees are collected on Electric Service, Solid Waste Collection Service, and Natural Gas and are budgeted at 95% of estimated receipts. The FY 2012 budget is based on trending of current year receipts.

Communications Tax and State Shared Revenue: Budgeted in accordance with projections provided by the State of Florida Department of Revenue at 95% of estimated receipts.

Grants: Grant funding is not budgeted until awarded. Local funding is in place for median maintenance of County roads. WCIND funding of \$204,732 has been included for Police marine services, \$104,546 for Victims Assistance from a state grant; \$69,000 from Lee County TDC for maintenance of the Yacht Club Beach and 4 Mile Cove Ecological Park.

Charges for Service-General Government: These revenues are associated with the interfund service payments from the Enterprise Funds based on the Full Cost Allocation (FCA) plan. The FCA calculations can be found in the appendices.

Charges for Service-Physical Environment: These revenues are related to lot mowing fees. A special revenue fund has been created to account for the revenue and related expenses of the program. Receipts are from the collection of delinquent balances.

Fines & Forfeits: Revenue estimates are based on year-to-date receipts.

Interfund Transfer: Includes reimbursement from Gas Taxes for transportation maintenance functions such as median mowing, road shoulder maintenance, traffic operations, etc.) Also included are the full cost allocation reimbursements from the special revenue funds.

**General Fund
Expenditure Summary by Department
Fiscal Year 2010 - 2012**

Department	FY 2010 Actual	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget
City Council	\$ 436,795	\$ 475,190	\$ 478,322	\$ 483,110
City Attorney	931,527	1,034,247	1,034,481	1,007,747
City Manager	1,556,874	2,019,160	1,701,574	1,526,477
City Auditor	473,716	514,166	531,869	585,421
Information Technology Services	3,410,972	3,710,797	4,069,193	3,782,567
City Clerk	1,203,021	1,224,673	1,225,826	1,222,785
Financial Services	2,134,901	2,050,024	6,039,551	3,766,385
Human Resources	1,117,561	1,068,942	1,060,147	-
Community Development	3,808,305	3,824,819	3,779,181	3,603,165
Police	34,531,523	32,662,076	34,128,217	32,530,387
Fire Rescue & Emergency Services	24,439,278	26,008,009	26,651,308	25,391,319
Public Works	12,255,495	13,156,991	7,162,765	6,663,286
Parks & Recreation	8,154,183	8,355,043	8,585,191	7,046,934
Government Services	21,272,013	42,140,574	48,133,763	47,003,554
Total	\$ 115,726,164	\$ 138,244,711	\$ 144,581,388	\$ 134,613,137

Notes: Position changes located on page 44.

City Council: Additional information can be found on page 50.

City Attorney: Additional information can be found on page 51.

City Manager: The FY 2011 adopted budget included the cost of the Budget Division. The division was transferred back to Financial Services through FY 2011 Budget Amendment # 1. Additional information can be found on pages 52-53.

City Auditor: In FY 2012, the funding of the annual external audit has been moved from Financial Services to City Auditor. Additional \$16,509 was transferred between the departments in FY 2011 for interim audit work to be performed prior to end of FY 2011. This adjustment is included in the above totals and will be formalized in FY 2011 Budget Amendment # 2 at year end. Additional information found on pages 54-55.

Information Technology: No funding is being provided for major equipment replacements or repairs. Additional information on pages 56-57.

City Clerk: Additional information found on pages 58-59.

Financial Services: In FY 2011, the City Manager transferred the responsibility for "Management Services" oversight which included the Public Works areas of Real Estate, Fleet, Facilities, and Project Planning & Construction (contract management only inspections retained by Public Works). Additionally, Risk Management was transferred from Human Resources. Risk Management is funded through 2 internal service funds for Workers Comp and Property/Liability insurance. Additionally, in May 2011 Phase 2 of JDE for work orders went live. With this change, the cost of Fleet and Facilities will be charged back to user departments through a work order system. The Fleet and Facilities budgets are established within an internal service fund with a "contra expense" that represents the amount back to the user departments. Customer Billing Services budget is contained within the Water & Sewer Fund. Additional information found on pages 6-62.

Human Resources: Two new full time positions have been authorized for the department to include: one Recruitment Generalist and one Charter School Liaison. Additional information on pages 64-65.

Community Development: One full-time position was eliminated mid year FY 2011 and one full time position is being eliminated in FY 2012. General Fund costs are related to Planning/Zoning, Licensing, and Code Enforcement. Other activities related to Building and Grant Administration (CDBG/NSP/SHIP) are budgeted in Special Revenue Funds. Additional information on pages 66-67.

Police: Five positions were eliminated mid year FY 2011 and include 1 Deputy Chief, 2 CSR, 1 Crime Analyst, and 1 Juvenile Liaison. In FY 2012, the department will take on the responsibilities of the Park Ranger program from Parks & Recreation. Two full time positions are being transferred from Parks & Recreation. The responsibilities of the contract part-time positions will be absorbed by the Police Volunteer Unit. Five sworn positions previously funded by Lee County School Board SRO Program are being eliminated in FY 2012. Additional information on pages 68-70.

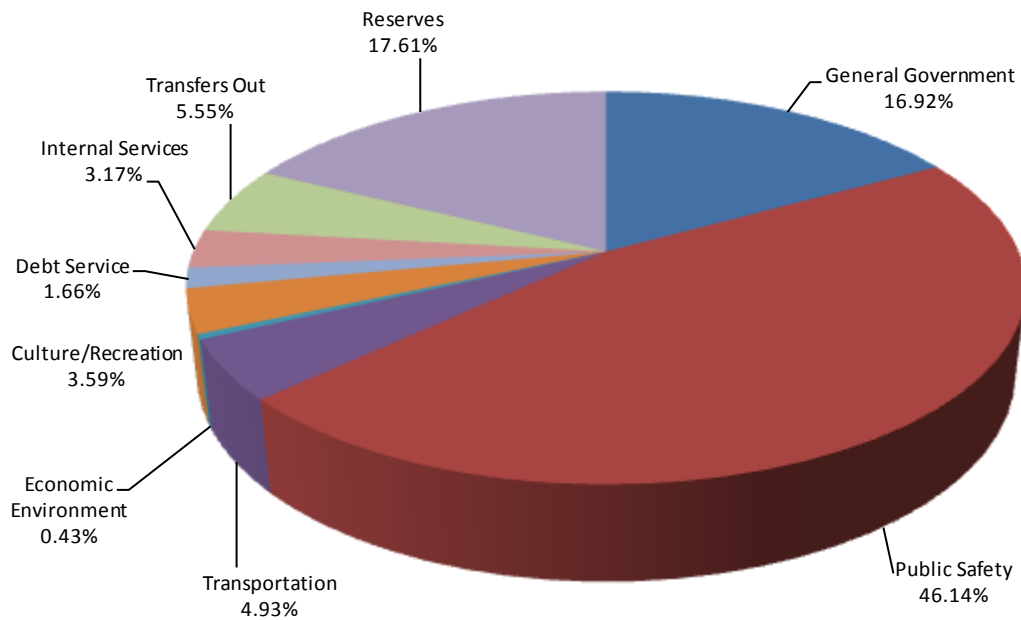
Fire Rescue & Emergency Services: There are no positions being eliminated and no program changes. Additional information on pages 72-

Public Works: In FY 2011, through a departmental reorganization the General Support Service functions of Real Estate, Fleet, Facilities, and Project Planning & Construction (project management portion not inspections) was transferred to Financial Services. Additionally although not in the general fund, the responsibility for the utility system was transferred to a newly created department. The department's primary responsibility are transportation and stormwater management. Additional information on pages 74-75.

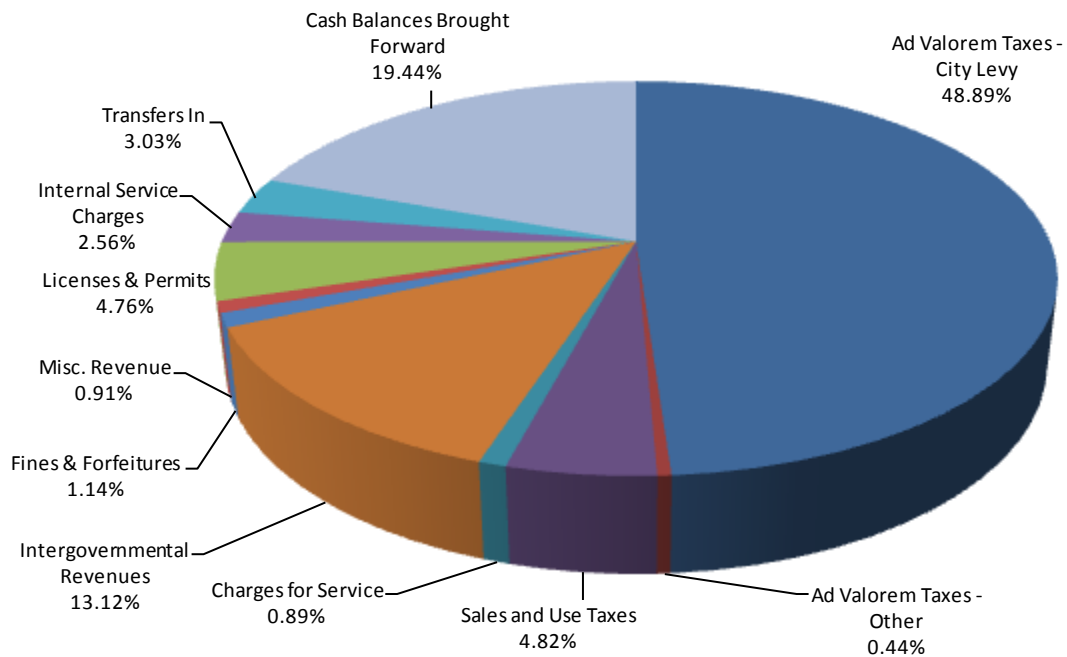
Parks & Recreation: The primary budgetary focus has been to reduce the program areas, waterpark, and golf course reliance on the general fund. The department has evaluated the current operating model and has incorporated several changes into the FY 2012 budget. The golf course (no costs in this department's general fund budget) includes the elimination of 10.10 ftes and the outsourcing of greens maintenance. The waterpark subsidy has been reduced to \$61,907 compared to the FY 2011 budget of \$533,902. Two full-time positions will be eliminated along with a contract part-time position. Also, due to additional operating days, the department has forecasted additional revenues. In the P&R Programs area, the subsidy is being reduced from \$2,384,100 in FY 2012 compared to \$2,169,189 in FY 2011. Where possible, the department has eliminated full time positions as they have become vacant and replaced them with part-time contract positions. As described above for the Police Department, the Park Ranger program is being transferred. Additional information can be found on pages 76-77.

Government Services: Expenditures such as transfers out, debt service, retiree health insurance, animal control contract, Police & Fire On-behalf Pension Payments as well as designated and undesignated reserves are included in this budget. In FY 2012, a transfer is being added to the Park Impact Fee Fund to cover a portion of the annual debt service. Additional information can be found on pages 78-79.

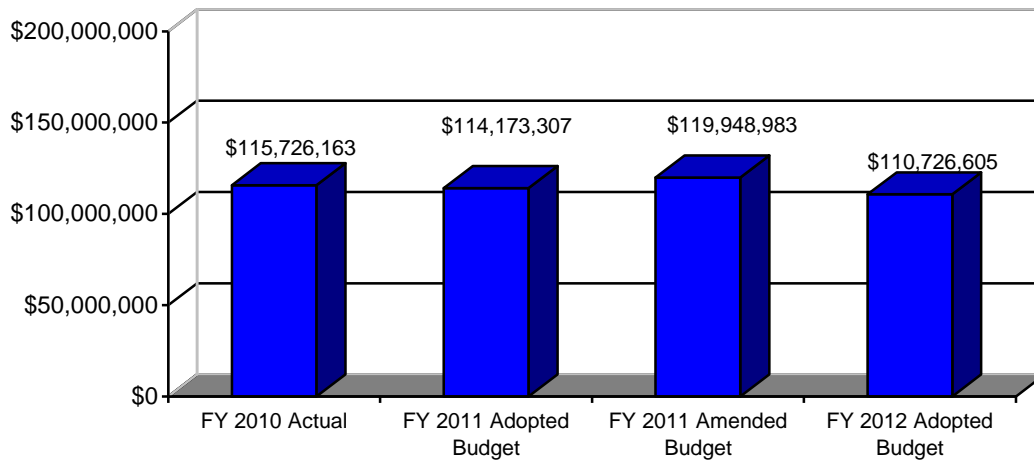
Expenditures by Major Program Area



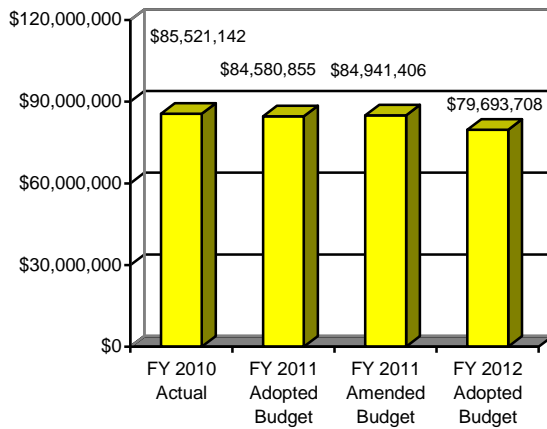
Revenue Sources by Classification



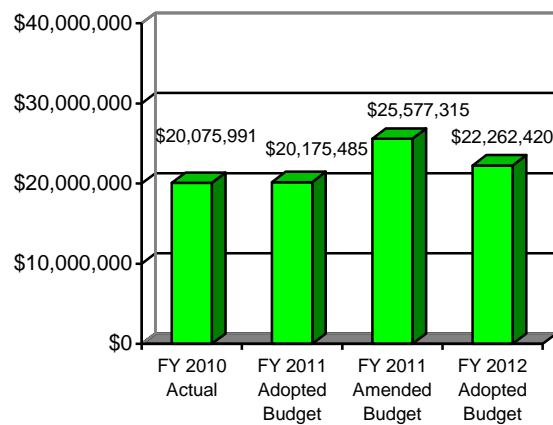
Total General Fund Expenditures (not including Reserves)



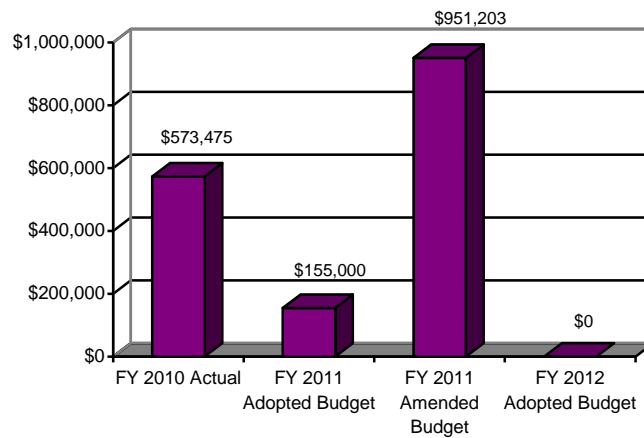
Personnel Expenditures



Operating Expenditures



Capital Expenditures



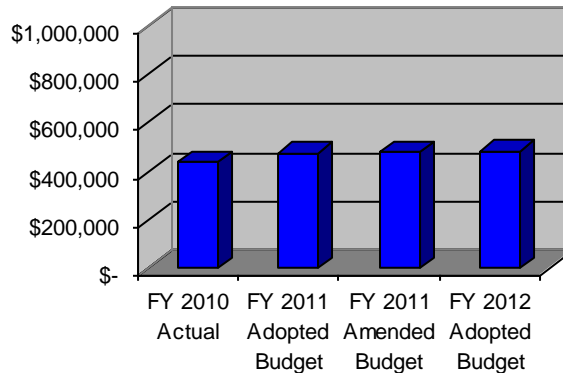
City Council

Operating Budget

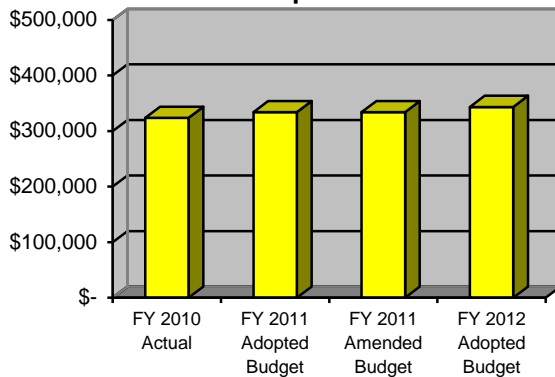
Expenditure Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Personnel	\$ 323,877	\$ 334,064	\$ 334,064	\$ 343,384	2.79%	2.79%
Operating	112,918	141,126	144,258	139,726	-0.99%	-3.14%
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	\$ 436,795	\$ 475,190	\$ 478,322	\$ 483,110	1.67%	1.00%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
City Council	\$ 436,795	\$ 475,190	\$ 478,322	\$ 483,110	1.67%	1.00%
Total	\$ 436,795	\$ 475,190	\$ 478,322	\$ 483,110	1.67%	1.00%

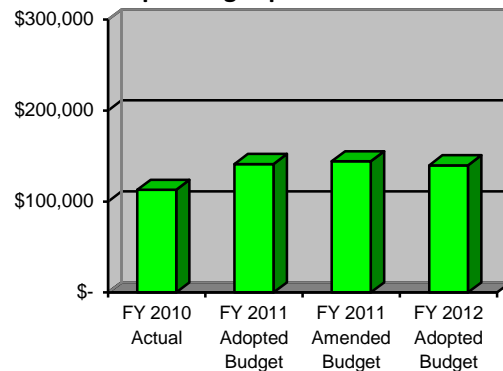
Total City Council Expenditures



Personnel Expenditures



Operating Expenditures



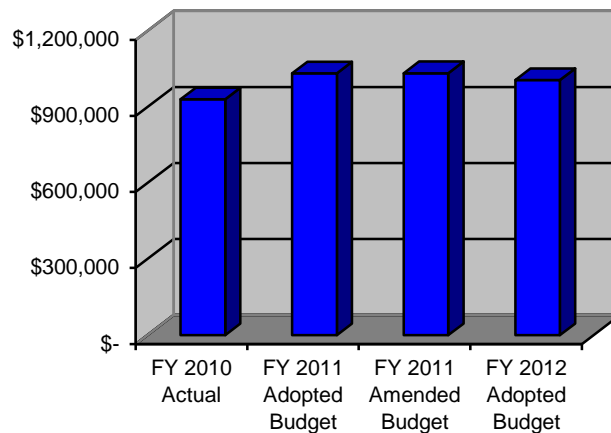
City Attorney

Operating Budget

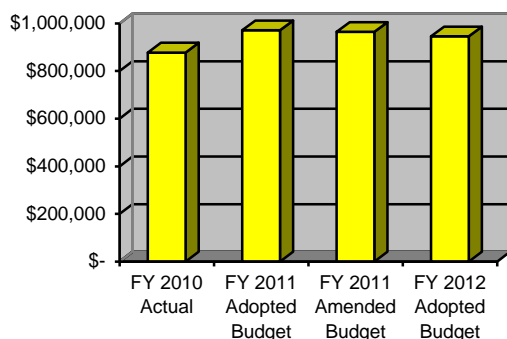
Expenditure Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Personnel	\$ 877,636	\$ 970,553	\$ 964,053	\$ 945,275	-2.60%	-1.95%
Operating	53,891	63,694	70,428	62,472	-1.92%	-11.30%
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	\$ 931,527	\$ 1,034,247	\$ 1,034,481	\$ 1,007,747	-2.56%	-2.58%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Administration	\$ 931,527	\$ 1,034,247	\$ 1,034,481	\$ 1,007,747	-2.56%	-2.58%
Total	\$ 931,527	\$ 1,034,247	\$ 1,034,481	\$ 1,007,747	-2.56%	-2.58%

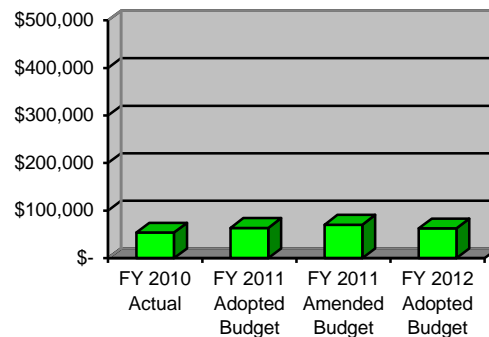
Total City Attorney Expenditures



Personnel Expenditures



Operating Expenditures



City Manager

Operating Budget

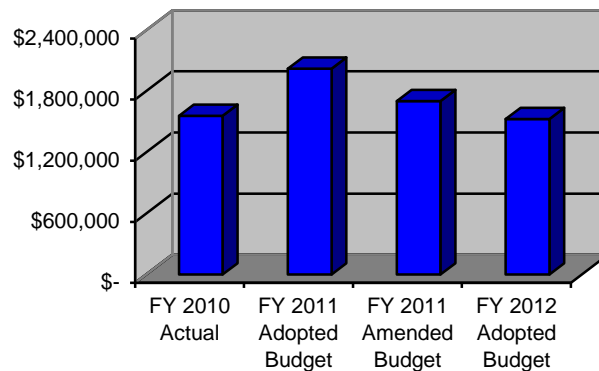
Expenditure Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Personnel	\$ 1,025,360	\$ 1,537,632	\$ 1,205,657	\$ 1,062,838	-30.88%	-11.85%
Operating	531,514	481,528	495,917	463,639	-3.72%	-6.51%
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	\$ 1,556,874	\$ 2,019,160	\$ 1,701,574	\$ 1,526,477	-24.40%	-10.29%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Administration	\$ 634,745	764,567	829,784	530,513	-30.61%	-36.07%
Public Information	313,966	324,057	324,057	333,430	2.89%	2.89%
Economic Development	467,319	454,608	454,608	577,619	27.06%	27.06%
Lean Government ¹	140,844	84,614	93,125	84,915	0.36%	-8.82%
Budget ²	-	391,314	-	-	-100.00%	-
Total	\$ 1,556,874	\$ 2,019,160	\$ 1,701,574	\$ 1,526,477	-24.40%	-10.29%

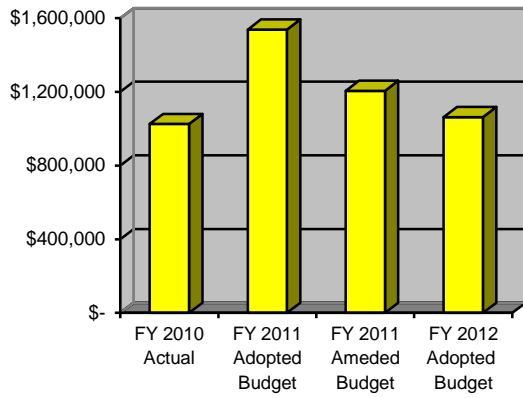
¹ Lean Government was a part of Administration until FY 2010.

² Budget Division was moved to City Manager's Office with the adoption of the FY 2011 budget and transferred back to Financial Services mid-year.

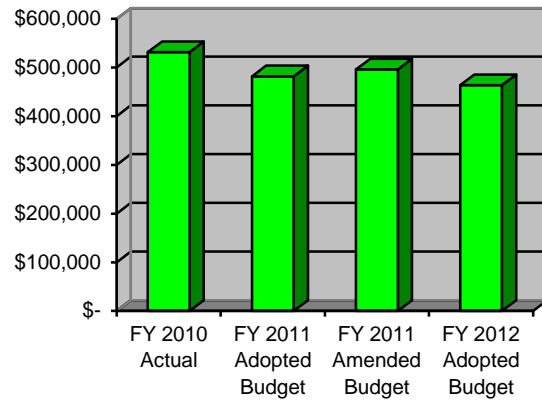
Total City Manager Expenditures



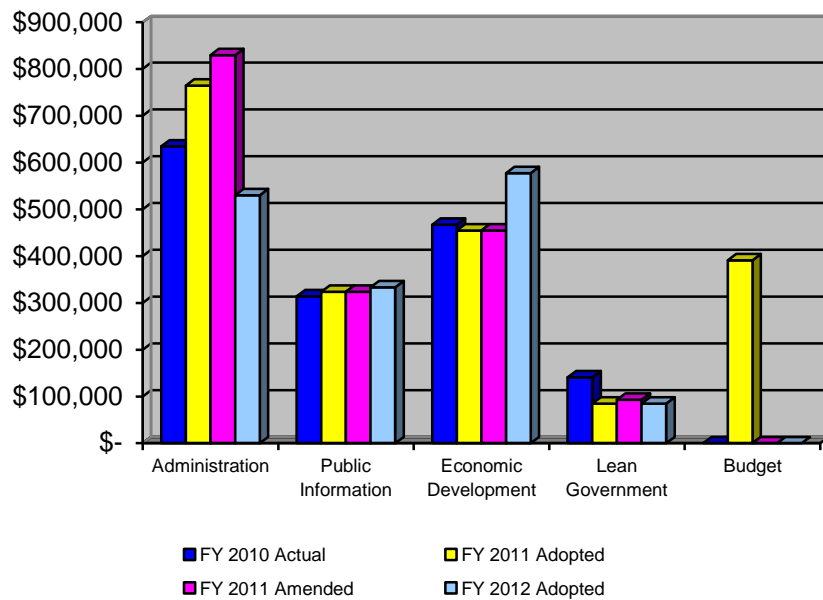
Personnel Expenditures



Operating Expenditures



Program Area By Year



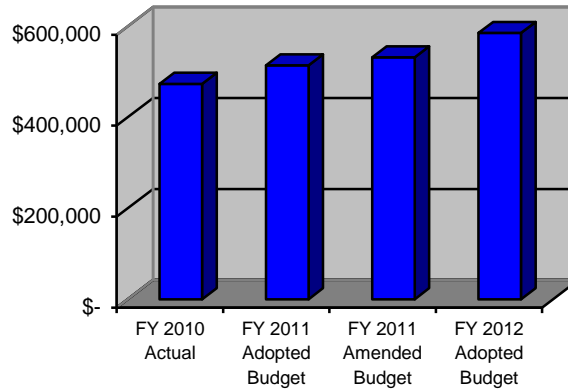
City Auditor

Operating Budget

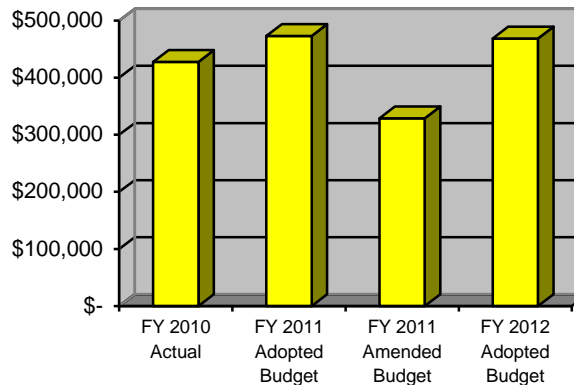
Expenditure Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Personnel	\$ 427,523	\$ 472,915	\$ 328,763	\$ 468,327	-0.97%	42.45%
Operating	46,193	41,251	190,187	117,094	183.86%	-38.43%
Capital Outlay	-	-	12,919	-	-	-100.00%
Debt Service	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	<u>\$ 473,716</u>	<u>\$ 514,166</u>	<u>\$ 531,869</u>	<u>\$ 585,421</u>	13.86%	10.07%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Administration	\$ 473,716	\$ 514,166	\$ 531,869	\$ 585,421	13.86%	10.07%
Total	<u>\$ 473,716</u>	<u>\$ 514,166</u>	<u>\$ 531,869</u>	<u>\$ 585,421</u>	13.86%	10.07%

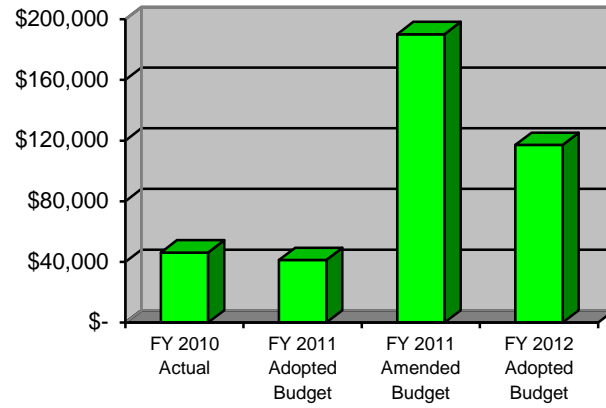
Total City Auditor Expenditures



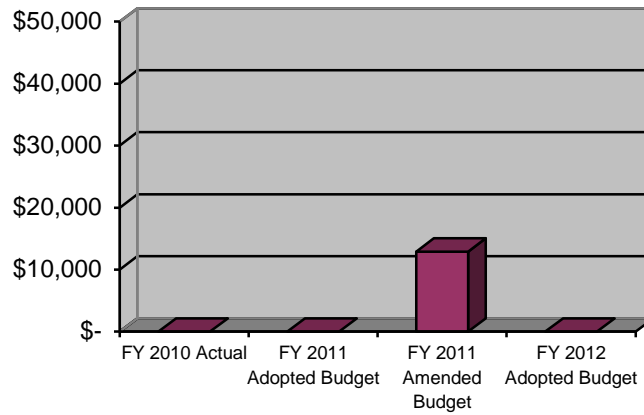
Personnel Expenditures



Operating Expenditures



Capital Expenditures



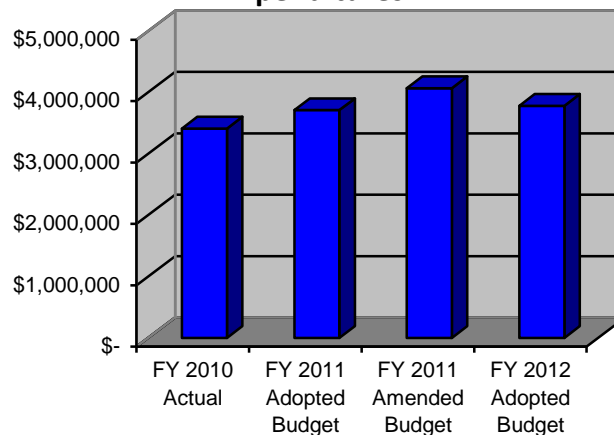
Information Technology Services

Operating Budget

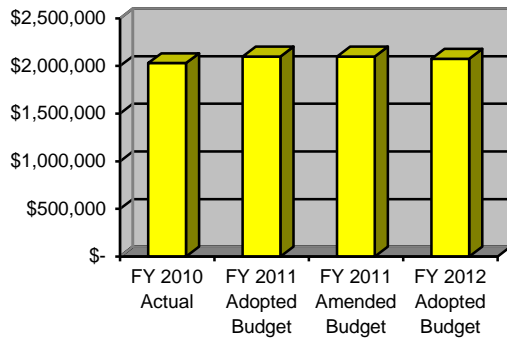
Expenditure Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Personnel	\$ 2,030,294	\$ 2,098,458	\$ 2,098,458	\$ 2,075,705	-1.08%	-1.08%
Operating	1,207,533	1,557,339	1,630,262	1,706,862	9.60%	4.70%
Capital Outlay	173,145	55,000	340,473	-	-	-100.00%
Debt Service	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	\$ 3,410,972	\$ 3,710,797	\$ 4,069,193	\$ 3,782,567	1.93%	-7.04%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
ITS Administration	\$ 200,806	\$ 239,031	\$ 239,376	\$ 236,410	-1.10%	-1.24%
Business Applications	1,038,350	1,201,325	1,204,353	1,164,725	-3.05%	-3.29%
ITS Network Admin	1,444,637	1,435,669	1,625,488	1,572,439	9.53%	-3.26%
Public Safety Network	317,013	349,749	349,749	336,075	-3.91%	-3.91%
Telecommunications	232,379	269,233	243,038	243,026	-9.73%	-
GIS	177,787	215,790	218,738	229,892	6.54%	5.10%
Special Projects	-	-	188,451	-	-	-100.00%
Total	\$ 3,410,972	\$ 3,710,797	\$ 4,069,193	\$ 3,782,567	1.93%	-7.04%

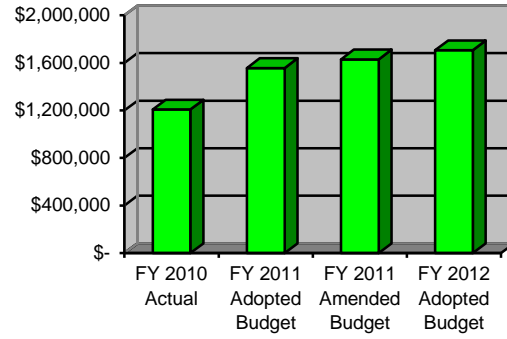
Total Information Technology Expenditures



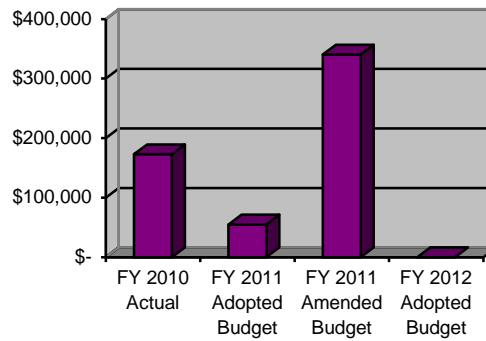
Personnel Expenditures



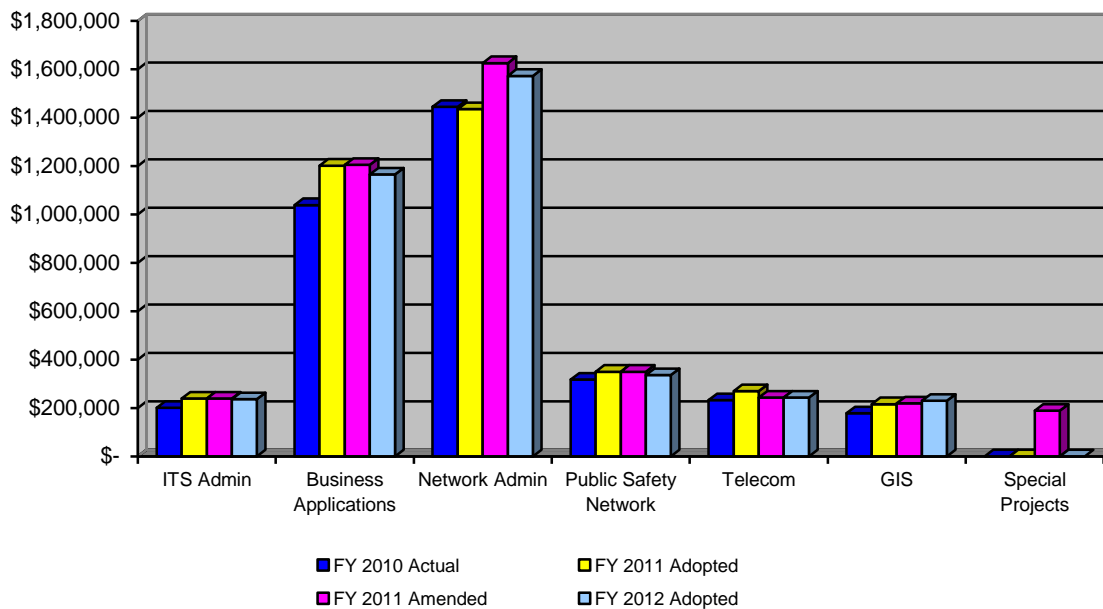
Operating Expenditures



Capital Expenditures



Program Area By Year



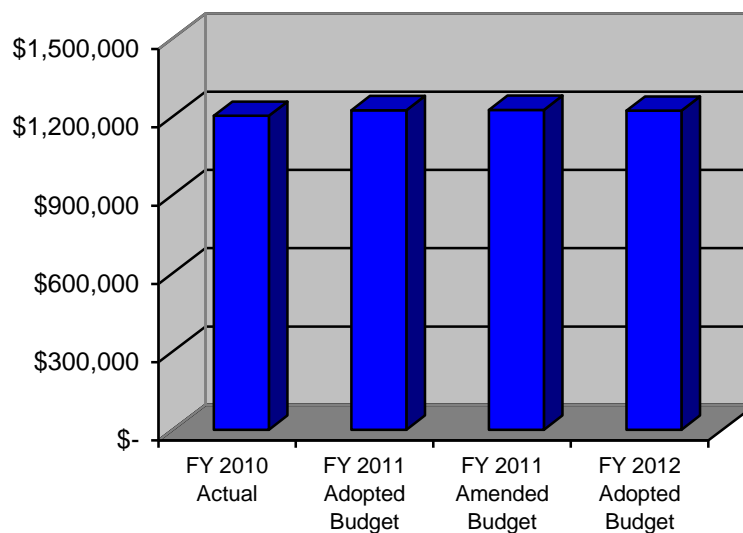
City Clerk

Operating Budget

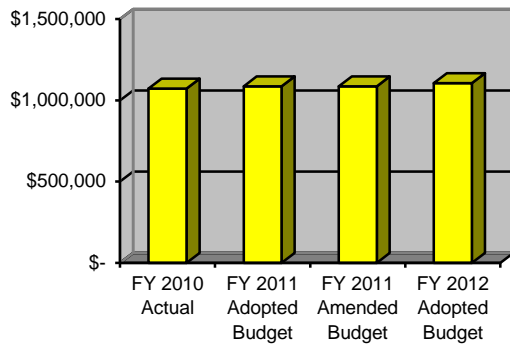
Expenditure Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Personnel	\$ 1,072,725	\$ 1,085,486	\$ 1,085,486	\$ 1,105,313	1.83%	1.83%
Operating	130,296	139,187	140,340	117,472	-15.60%	-16.29%
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	\$ 1,203,021	\$ 1,224,673	\$ 1,225,826	\$ 1,222,785	-0.15%	-0.25%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Administration	\$ 651,026	\$ 613,360	\$ 450,546	\$ 447,069	-27.11%	-0.77%
Communications	51,808	57,092	57,169	62,770	9.95%	9.80%
Records Management	401,929	440,239	604,129	596,313	35.45%	-1.29%
Citizen's Action Center	98,258	113,982	113,982	116,613	2.31%	2.31%
Passport Applications	-	-	-	20	-	-
Total	\$ 1,203,021	\$ 1,224,673	\$ 1,225,826	\$ 1,222,785	-0.15%	-0.25%

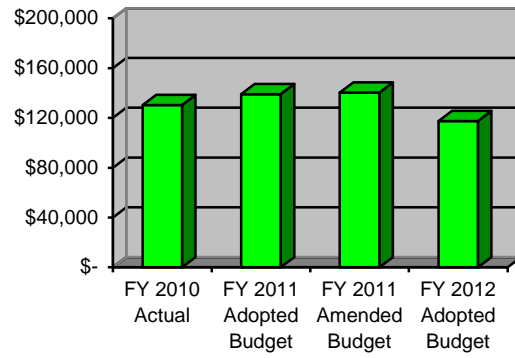
Total City Clerk Expenditures



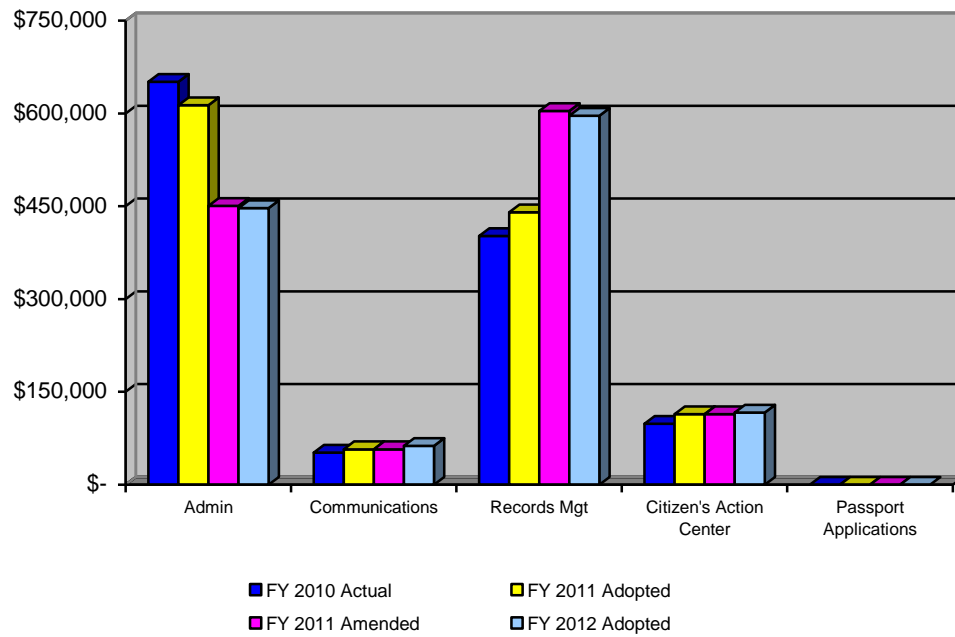
Personnel Expenditures



Operating Expenditures



Program Area By Year



Financial Services Department

Operating Budget

Expenditure Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Personnel	\$ 1,945,582	\$ 1,792,640	\$ 4,595,920	\$ 3,483,884	94.34%	-24.20%
Operating	189,319	257,384	1,308,274	282,501	9.76%	-78.41%
Capital Outlay	-	-	135,357	-	-	-100.00%
Debt Service	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	\$ 2,134,901	\$ 2,050,024	\$ 6,039,551	\$ 3,766,385	83.72%	-37.64%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Administration	\$ 165,396	\$ 254,964	\$ 224,964	\$ 317,968	24.71%	41.34%
Accounting ¹	468,230	602,836	471,565	489,497	-18.80%	3.80%
Treasury (Cashier)	230,496	246,851	246,851	230,943	-6.44%	-6.44%
Accounts Payable	244,433	248,418	248,418	240,166	-3.32%	-3.32%
Payroll	216,974	227,542	202,742	220,116	-3.26%	8.57%
Procurement	440,014	469,413	458,424	457,012	-2.64%	-0.31%
Budget ²	369,358	-	391,314	393,839	-	0.65%
Real Estate ³	-	-	290,572	290,258	-	-0.11%
Project Management ³	-	-	146,322	-	-	-100.00%
Facilities Management ³	-	-	1,745,942	-	-	-100.00%
Fleet Maintenance ³	-	-	1,612,437	-	-	-100.00%
H/R Administration ⁵	-	-	-	331,126	-	-
Employee Benefits ⁵	-	-	-	281,944	-	-
Comp & Classification ⁵	-	-	-	204,837	-	-
Recruitment ⁵	-	-	-	226,564	-	-
Employee/Labor Relations ⁵	-	-	-	82,115	-	-
Total¹	\$ 2,134,901	\$ 2,050,024	\$ 6,039,551	\$ 3,766,385	83.72%	-37.64%

1. FY 2011 Amended total is \$ 16,509 less than included in Budget Amendment #1 as a result of a transfer from Accounting to City Auditor for external audit services. The adjustment will be formally made in Budget Amendment #2.

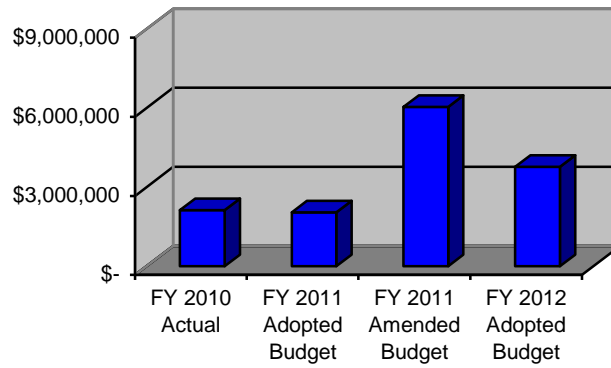
2. Budget moved to City Manager's Office in FY 2011 and transferred back mid-year.

3. Public Works General Support Services function transferred to Financial Services mid-year FY 2011. Facilities and Fleet activities are being recorded through an internal service fund in FY 2012. Refer to Page 119.

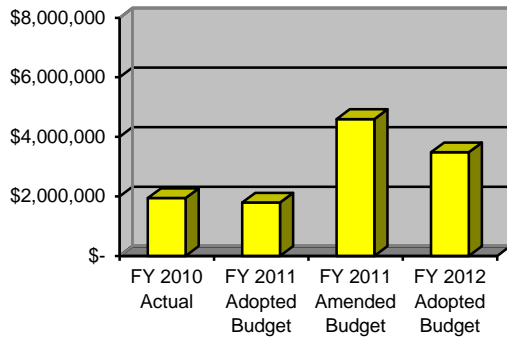
4. Risk Management was also transferred from Human Resources mid-year FY 2011. Funding of this division is through the internal service funds for Workers Comp and Property/Liability insurance. There was no general fund impact. Refer to page 118.

5. Human Resources moved to Financial Services beginning FY 2012. In FY 2012, two full-time positions have been authorized - Recruitment Generalist and Charter School Liaison

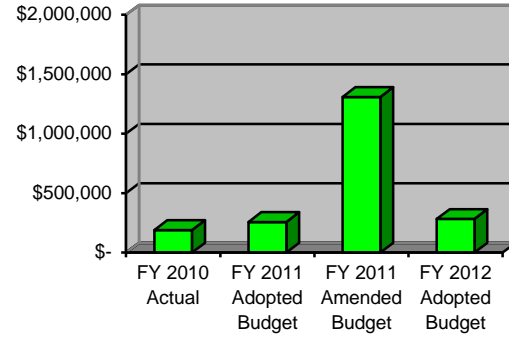
Total Financial Services Expenditures



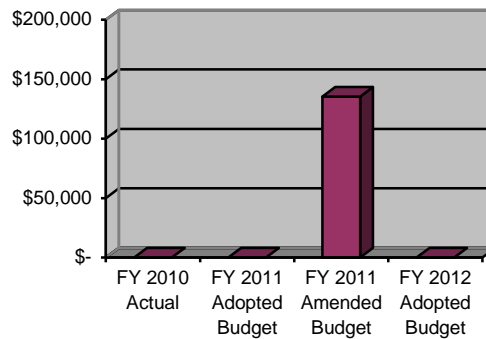
Personnel Expenditures



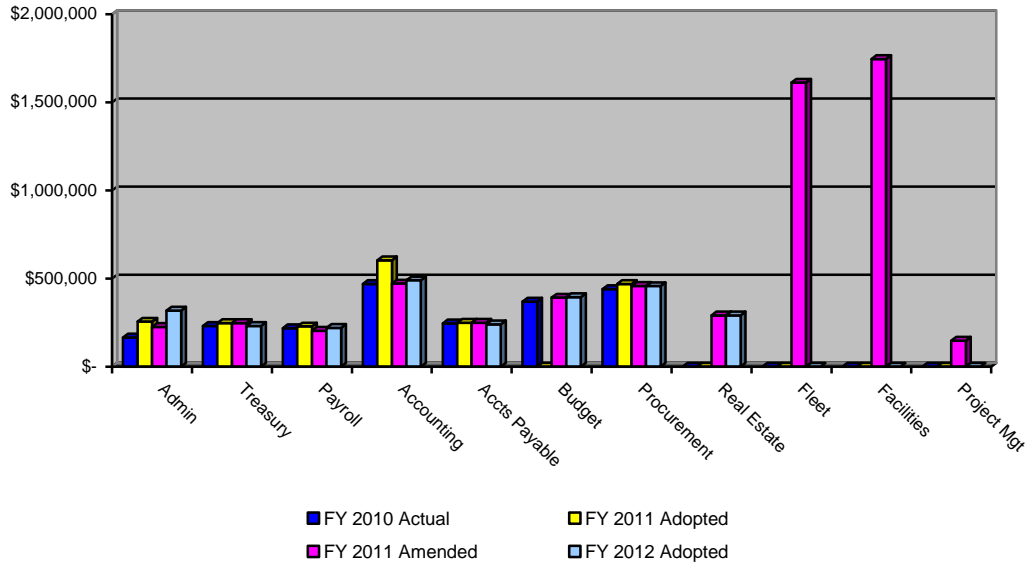
Operating Expenditures



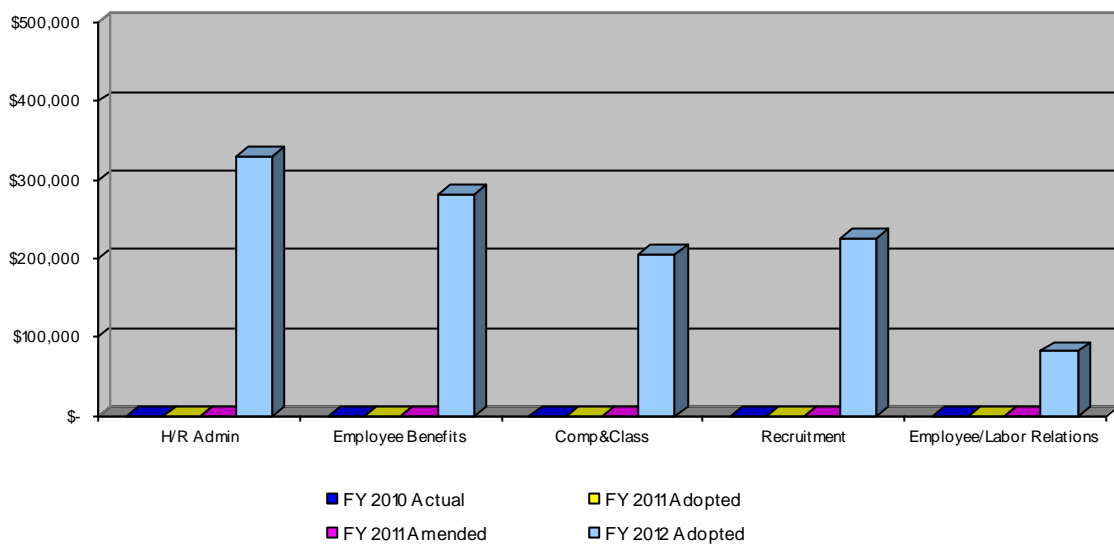
Capital Expenditures

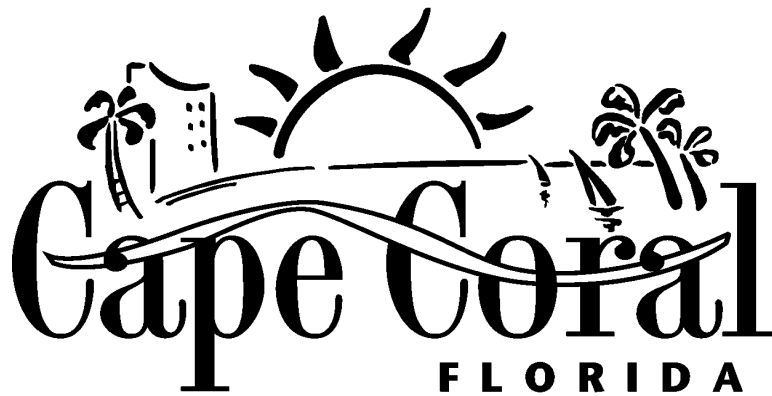


Program Area By Year



Program Area By Year





Human Resources Department

Operating Budget

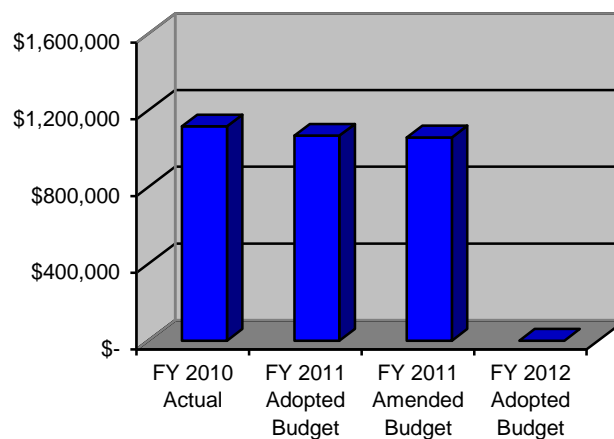
Expenditure Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Personnel	\$ 917,558	\$ 911,547	\$ 912,377	\$ -	-100.00%	-100.00%
Operating	200,003	157,395	144,780	-	-100.00%	-100.00%
Capital Outlay	-	-	2,990	-	-	-100.00%
Debt Service	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	\$ 1,117,561	\$ 1,068,942	\$ 1,060,147	\$ -	-100.00%	-100.00%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Administration	\$ 296,009	\$ 306,425	\$ 290,899	\$ -	-100.00%	-100.00%
Risk Management	34,065	5,500	10,300	-	-100.00%	-100.00%
Employee Benefits	279,503	286,183	286,183	-	-100.00%	-100.00%
Comp & Classification	194,804	205,901	205,901	-	-100.00%	-100.00%
Employee Development	34,429	19,000	8,000	-	-100.00%	-100.00%
Recruitment	172,494	165,151	178,082	-	-100.00%	-100.00%
Employee/Labor Relation	106,257	80,782	80,782	-	-100.00%	-100.00%
Total	\$ 1,117,561	\$ 1,068,942	\$ 1,060,147	\$ -	-100.00%	-100.00%

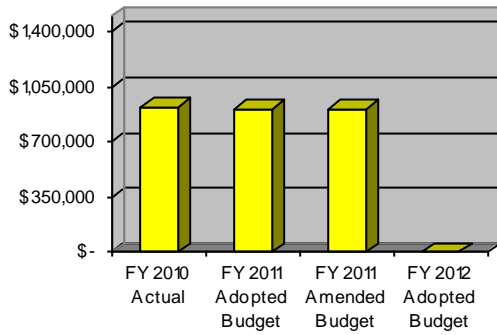
Notes: In FY 2010, tuition reimbursement funding was eliminated; Recruitment Generalist position was eliminated, and with the exception of new hire examinations, the cost of Risk Management has been transferred to the Workers' Comp and Property/Liability Insurance Funds.

Human Resources moved to Financial Services beginning in FY 2012.

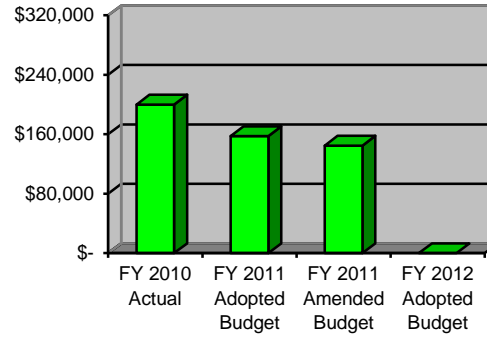
Total Human Resources Expenditures



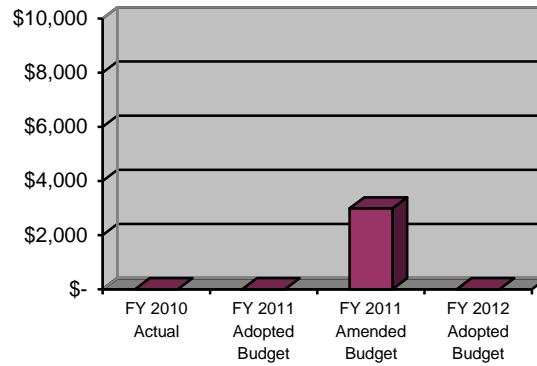
Personnel Expenditures



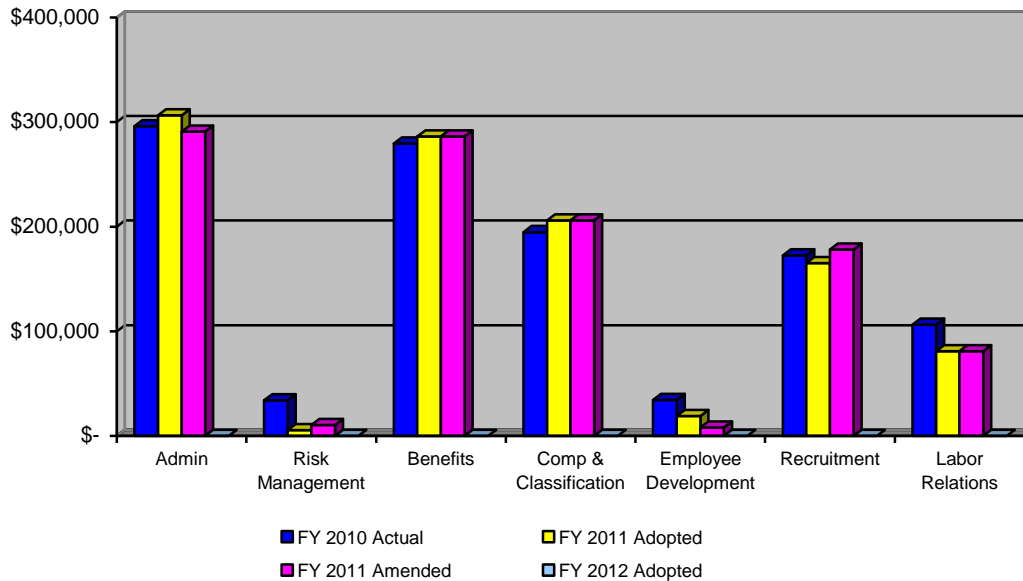
Operating Expenditures



Capital Expenditures



Program Area By Year



Department of Community Development

Operating Budget

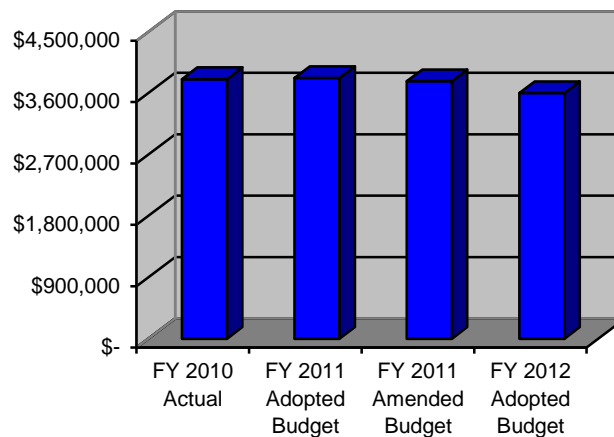
Expenditure Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Personnel	\$ 3,377,238	\$ 3,410,025	\$ 3,385,025	\$ 3,236,238	-5.10%	-4.40%
Operating	426,606	414,794	394,156	366,927	-11.54%	-6.91%
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other	4,461	-	-	-	-	-
Total	\$ 3,808,305	\$ 3,824,819	\$ 3,779,181	\$ 3,603,165	-5.80%	-4.66%

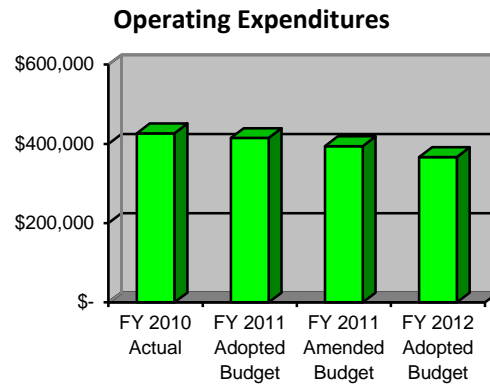
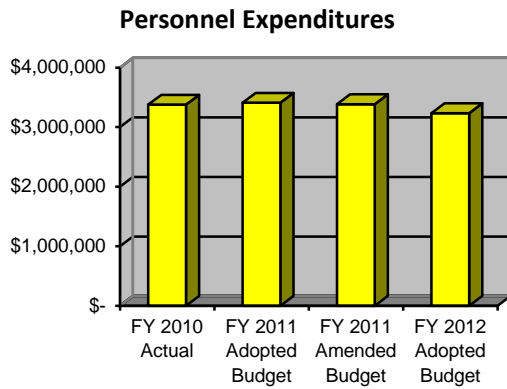
Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Administration	\$ 85,307	\$ 70,092	\$ 71,596	\$ 66,241	-5.49%	-7.48%
Planning	989,716	1,015,473	998,524	998,228	-1.70%	-0.03%
USFWS HCP Grant	30,000	-	-	-	-	-
Code Compliance	2,544,302	2,577,681	2,547,488	2,370,656	-8.03%	-6.94%
Licensing ¹	158,980	161,573	161,573	168,040	4.00%	4.00%
Total	\$ 3,808,305	\$ 3,824,819	\$ 3,779,181	\$ 3,603,165	-5.80%	-4.66%

¹ Licensing moved from the City Clerk's Office to the Department of Community Development in mid year FY 2010.
One Code Compliance Officer was eliminated in FY 2012.

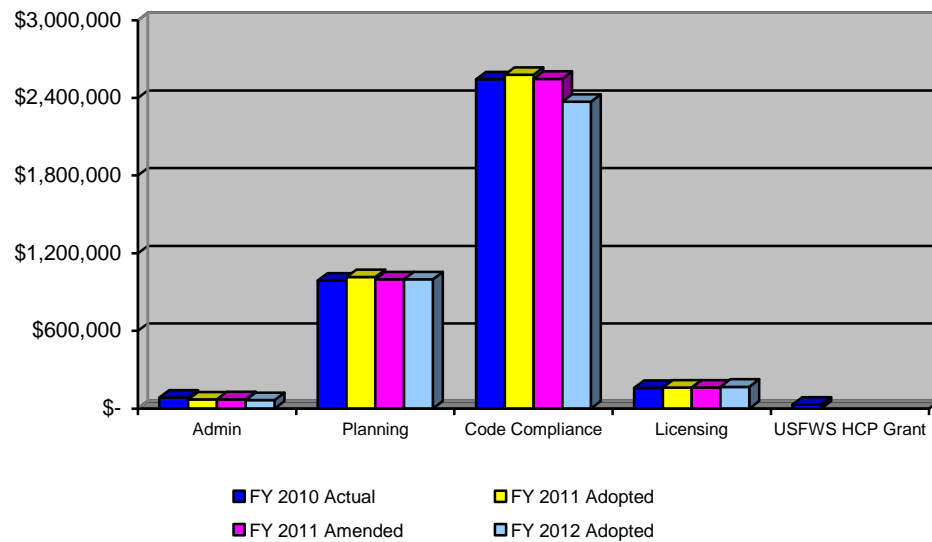
Other related funds can be found under the Special Revenue section: Building, Community Development Block Grant (CDBG), Local Housing Assistance (SHIP), CDBG Revolving Loan Fund and HUD Neighborhood Stabilization.

Total DCD Expenditures





Program Area By Year



Police Department

Operating Budget

Expenditure Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Personnel	\$ 31,452,440	\$ 29,757,293	\$ 30,771,281	\$ 29,474,735	-0.95%	-4.21%
Operating	2,970,845	2,904,783	3,280,888	3,055,652	5.19%	-6.87%
Capital Outlay	108,238	-	76,048	-	-	-100.00%
Debt Service	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	\$ 34,531,523	\$ 32,662,076	\$ 34,128,217	\$ 32,530,387	-0.40%	-4.68%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Support Administration	\$ 3,678,379	\$ 3,601,622	\$ 4,072,807	\$ 4,119,499	14.38%	1.15%
Communications & Records	3,960,203	4,084,897	4,084,897	4,006,650	-1.92%	-1.92%
Investigative Services	8,078,350	7,938,773	8,017,915	5,975,825	-24.73%	-25.47%
Ops Administration	1,123,078	712,448	762,704	934,972	31.23%	22.59%
Field Services/Patrol Bureau	13,630,173	12,271,907	12,952,140	12,292,422	0.17%	-5.09%
Do The Right Thing	81,904	81,510	81,510	82,870	1.67%	1.67%
Special Operations	3,838,040	3,970,919	4,077,912	5,013,603	26.26%	22.95%
US DOJ JAG 2007 (Grant)	3,851	-	-	-	-	-
US DOJ ARRA JAG (Grant)	31,135	-	-	-	-	-
US DOJ JAG 2008 (Grant)	2,759	-	-	-	-	-
Police Grants Misc - Local	7,507	-	-	-	-	-
US DOJ JAG 2009 (Grant)	33,695	-	-	-	-	-
US DOJ JAG-Lee 2010 (Grant)	24,871	-	-	-	-	-
US DOJ JAG 2010 (Grant)	37,578	-	-	-	-	-
US DOJ JAGC 2011 (Grant)	-	-	49,000	-	-	-100.00%
US DOJ JAG 2011 (Grant)	-	-	29,332	-	-	-100.00%
VOCA 2011-2012	-	-	-	104,546	-	-
Total	\$ 34,531,523	\$ 32,662,076	\$ 34,128,217	\$ 32,530,387	-0.40%	-4.68%

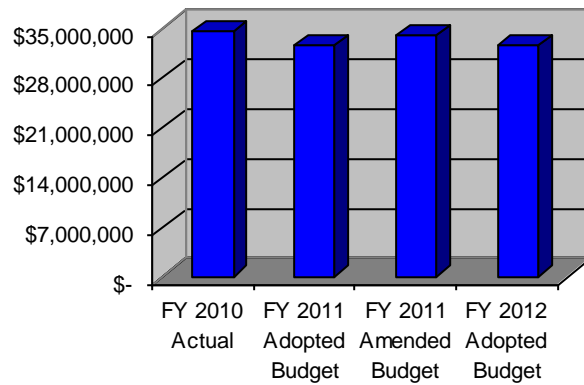
1 non-sw orn position and 4 sw orn positions were eliminated mid year FY 2011.

5 sw orn positions are being eliminated in the FY 2012 budget.

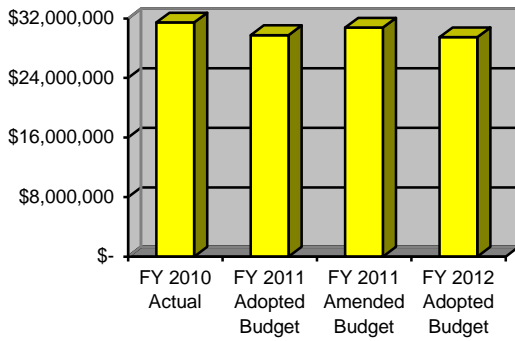
Park Ranger program transferred from Parks & Rec to include 2 full time rangers.

Other related funds can be found under the Special Revenue section: Alarm Fee, Do the Right Thing, Police Protection Impact Fee, Police Confiscation State/Federal.

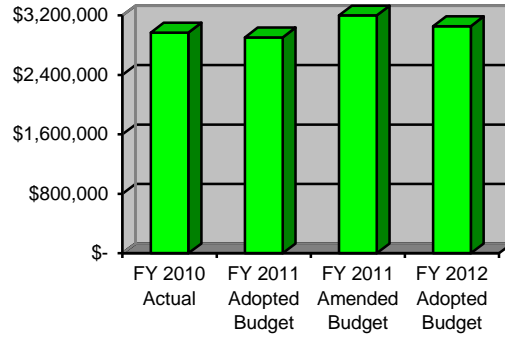
Total Police Expenditures



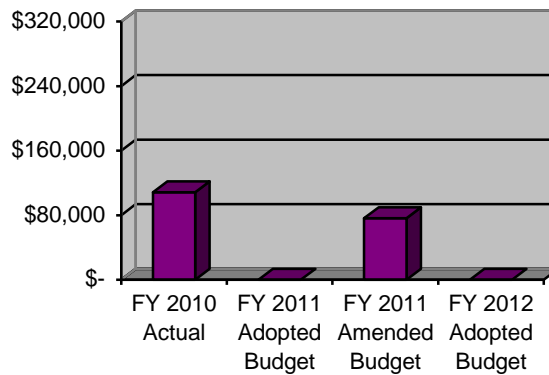
Personnel Expenditures



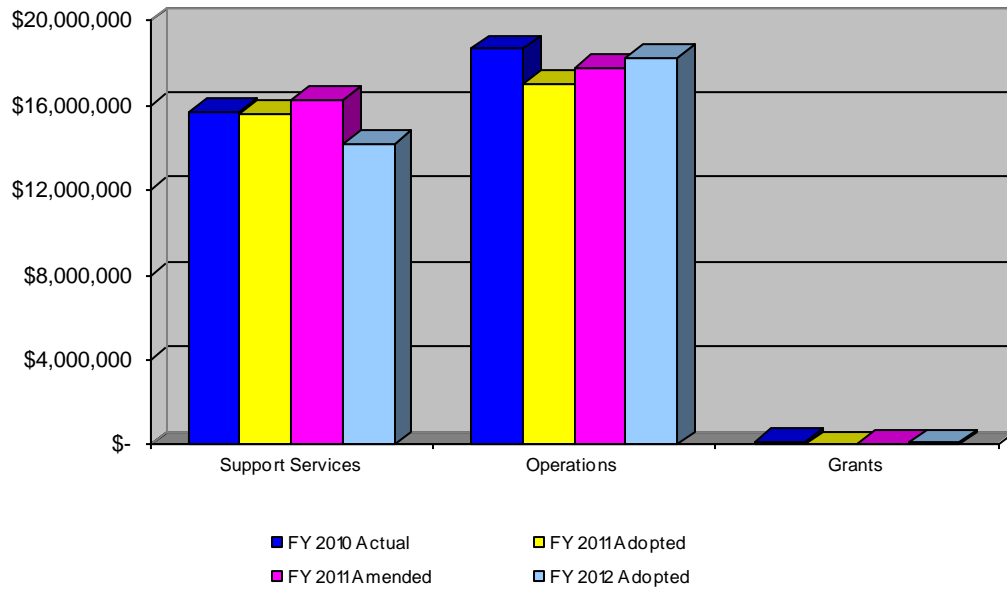
Operating Expenditures

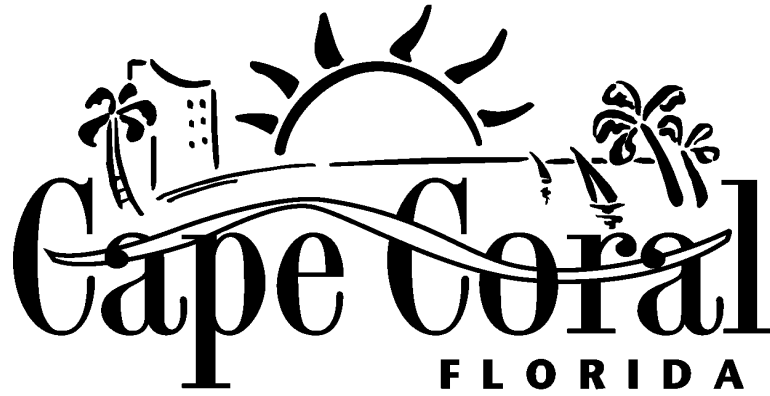


Capital Expenditures



Program Area By Year





Fire Rescue & Emergency Management Services

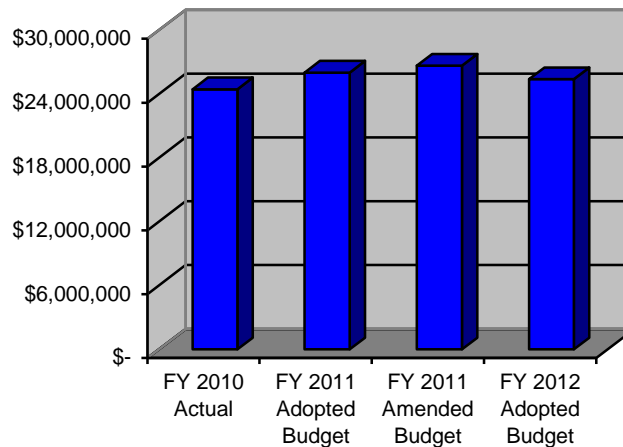
Operating Budget

Expenditure Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Personnel	\$ 22,863,975	\$ 23,980,310	\$ 24,294,193	\$ 23,539,187	-1.84%	-3.11%
Operating	1,450,205	2,027,699	2,197,509	1,852,132	-8.66%	-15.72%
Capital Outlay	124,880	-	159,606	-	-	-100.00%
Debt Service	-	-	-	-	-	-
Other	218	-	-	-	-	-
Total	\$ 24,439,278	\$ 26,008,009	\$ 26,651,308	\$ 25,391,319	-2.37%	-4.73%

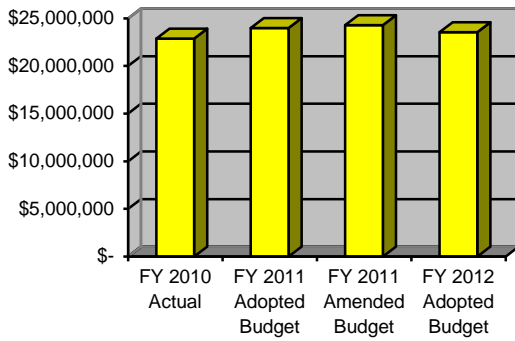
Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Administration	\$ 353,620	\$ 306,189	\$ 316,668	\$ 238,675	-22.05%	-24.63%
EOC Operations	91,092	125,270	127,538	99,145	-20.85%	-22.26%
Grants	8,233	-	6,746	-	-	-
Support Services	1,246,024	1,382,241	1,426,754	1,300,312	-5.93%	-8.86%
Special Ops	36,633	57,680	64,425	68,378	18.55%	6.14%
Advanced Life Support	165,322	193,694	189,751	185,053	-4.46%	-2.48%
Life Safety	1,038,476	1,103,514	1,103,514	1,064,800	-3.51%	-3.51%
Plans Review	157,332	172,796	172,796	173,174	0.22%	0.22%
Operations	21,333,060	22,657,325	23,232,316	22,254,482	-1.78%	-4.21%
Public Education	9,486	9,300	10,800	7,300	-21.51%	-32.41%
Total	\$ 24,439,278	\$ 26,008,009	\$ 26,651,308	\$ 25,391,319	-2.37%	-4.73%

Other related funds can be found under the Special Revenue section: Advanced Life Support Impact Fee, Fire, Rescue and Emergency Capital Improvement Impact Fee, All Hazards.

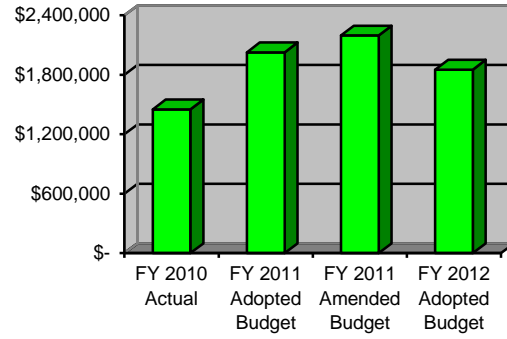
Total Fire Expenditures



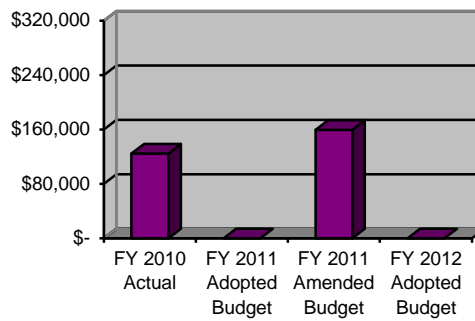
Personnel Expenditures



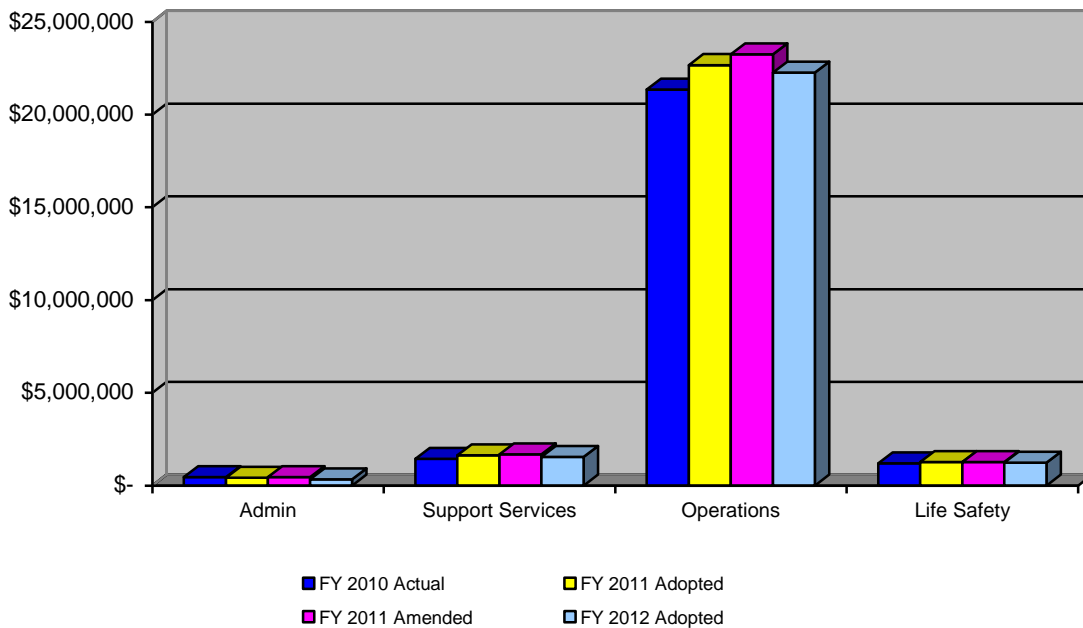
Operating Expenditures



Capital Expenditures



Program Area By Year



Public Works Department

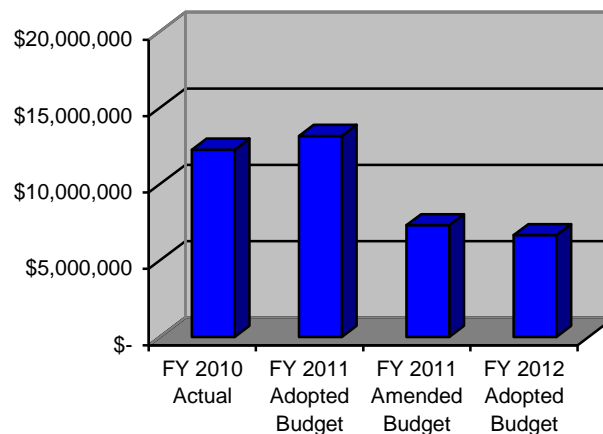
Operating Budget

Expense Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Personnel	\$ 9,253,854	\$ 10,091,586	\$ 5,549,852	\$ 4,827,805	-52.16%	-13.01%
Operating	2,959,569	2,965,405	1,727,115	1,835,481	-38.10%	6.27%
Capital	42,072	100,000	32,120	-	-100.00%	-100.00%
Debt Service	-	-	-	-	-	-
Other	-	-	-	-	-	-
Total	\$ 12,255,495	\$ 13,156,991	\$ 7,309,087	\$ 6,663,286	-49.36%	-8.84%

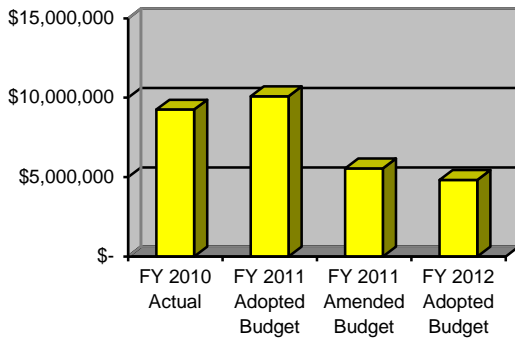
Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Administration Division	\$ 599,026	\$ 628,711	\$ 553,711	\$ 499,681	-20.52%	-9.76%
Transportation Division	5,663,985	5,817,570	6,755,376	6,163,605	5.95%	-8.76%
General Support Services ¹	5,992,484	6,710,710	-	-	-100.00%	-
Total	\$ 12,255,495	\$ 13,156,991	\$ 7,309,087	\$ 6,663,286	-49.36%	-8.84%

¹The Public Works Department was split mid-year FY 2011. The General Support Services functions of Real Estate, Fleet Maintenance, Facilities Management, and Project & Contract Management being transferred to Financial Services. Inspection services were retained by Public Works which is now part of the PW Transportation Division.

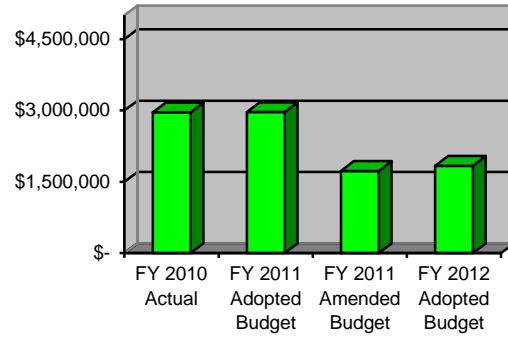
Total Public Works Expenditures



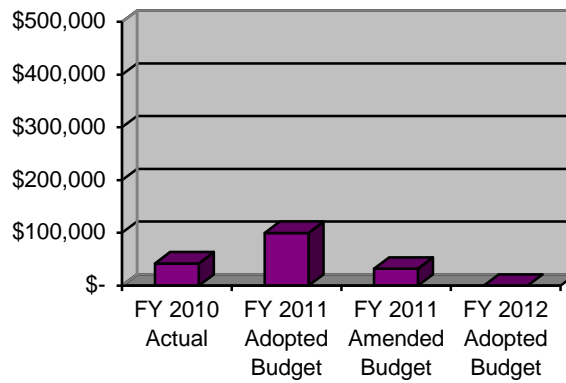
Personnel Expenditures



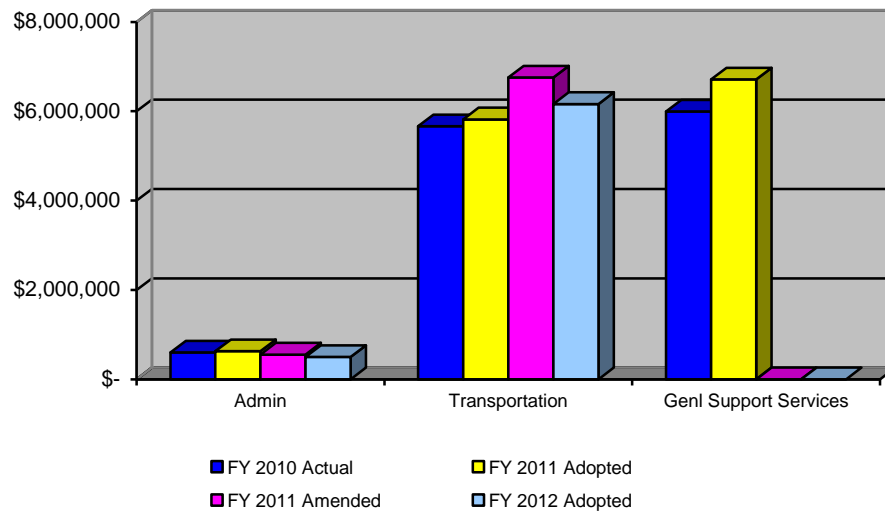
Operating Expenditures



Capital Expenditures



Program Area By Year



Parks and Recreation Department

Operating Budget

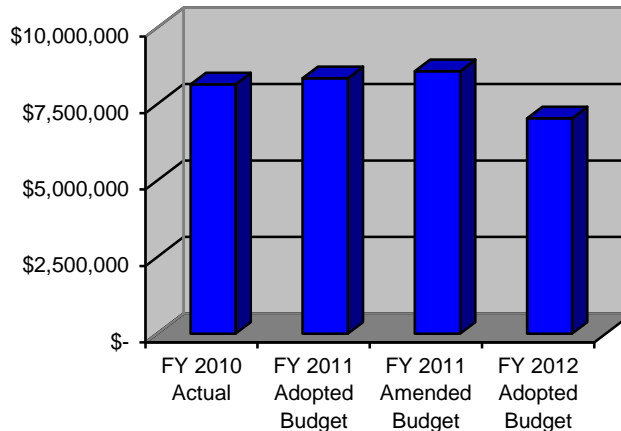
Expense Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Personnel ¹	\$ 3,814,440	\$ 3,886,970	\$ 3,880,970	\$ 3,508,471	-9.74%	-9.60%
Operating	1,655,711	1,550,071	1,657,263	1,307,367	-15.66%	-21.11%
Capital	122,032	-	98,715	-	-	-100.00%
Debt Service	-	-	-	-	-	-
Transfers Out	2,562,000	2,918,002	2,948,243	2,231,096	-23.54%	-24.32%
Total	\$ 8,154,183	\$ 8,355,043	\$ 8,585,191	\$ 7,046,934	-15.66%	-17.92%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Administration ¹	\$ 3,291,458	\$ 3,679,708	\$ 3,672,380	\$ 2,889,943	-21.46%	-21.31%
Park Ranger Program ²	249,955	273,653	279,574	-	-100.00%	-100.00%
Parks Maintenance	4,136,118	4,031,810	4,154,396	3,725,120	-7.61%	-10.33%
TDC Beach Maintenance	34,971	-	34,000	35,000	-	2.94%
Eco Park Maintenance	18,735	-	34,000	34,000	-	-
Recreation Administration	204,694	209,425	209,561	209,273	-0.07%	-0.14%
Marine Services	166,569	107,381	148,339	100,618	-6.30%	-32.17%
Rev & Special Facility Admin	51,683	53,066	52,941	52,980	-0.16%	0.07%
Total	\$ 8,154,183	\$ 8,355,043	\$ 8,585,191	\$ 7,046,934	-15.66%	-17.92%

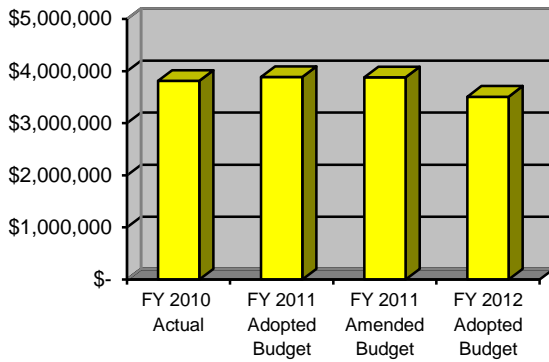
¹ FY 2010 Reflects an increase when compared to previous years which is related to the subsidy for the Parks & Recreation Program Fund previously located in Governmental Services.

² FY 2012 Park Ranger Program was transferred to the Police Department.

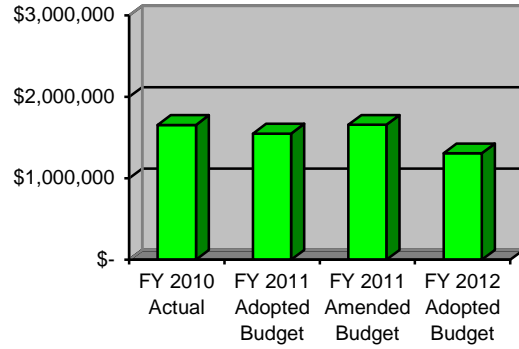
Total Park & Rec Expenditures



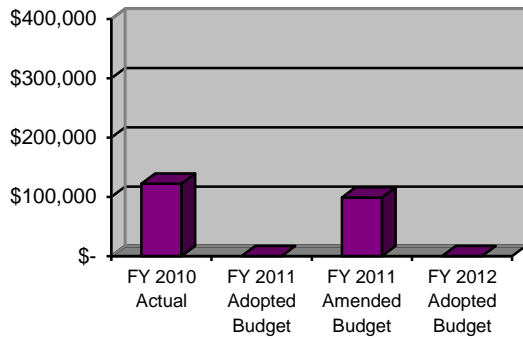
Personnel Expenditures



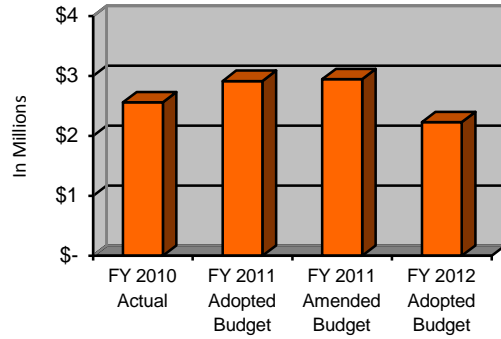
Operating Expenditures



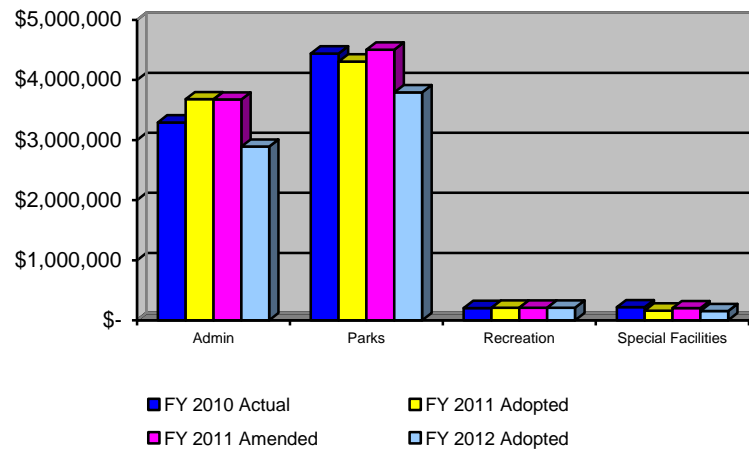
Capital & Debt Service Expenditures



Transfers Out Expenditures



Program Area By Year



Government Services

Government Services is used to account for non-departmental contributions, transfers to other funds, reserves and costs not directly associated with just one department.

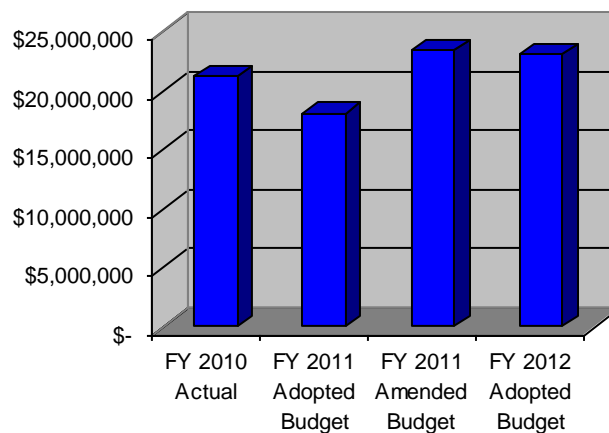
Operating Budget

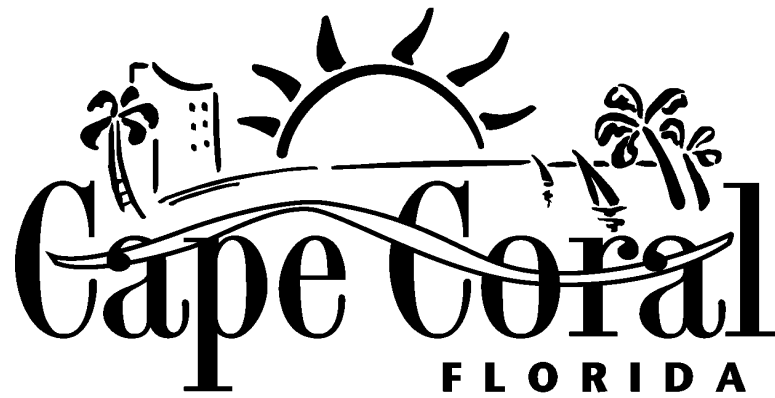
Expenditure Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Personnel	\$ 4,138,639	\$ 5,251,376	\$ 5,674,729	\$ 4,300,564	-18.11%	-24.22%
Operating	8,141,583	7,473,829	12,202,838	11,268,525	50.77%	-7.66%
Capital Outlay	3,107	-	92,975	-	-	-100.00%
Debt Service	3,753,662	2,617,512	2,804,363	2,255,386	-13.83%	-19.58%
Transfers Out	5,235,214	2,726,453	2,726,453	5,292,547	94.12%	94.12%
Reserves	-	24,071,404	24,632,405	23,886,532	-0.77%	-3.03%
Total	\$ 21,272,205	\$ 42,140,574	\$ 48,133,763	\$ 47,003,554	11.54%	-2.35%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Donations						
July 4th	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	-	-
Cape Coral Historical Soc	37,920	37,950	37,950	38,650	1.84%	1.84%
Assessment Stormwater Fees	381,878	381,878	381,878	364,785	-4.48%	-4.48%
Assessment Lot Mow & Utility	228,832	-	-	286,950	-	-
General Fund Transfers						
On-Behalf Pension Pymts	2,471,232	2,707,154	2,707,154	2,471,232	-8.71%	-8.71%
To Waterpark	-	-	-	-	-	-
To Building Fund	47,419	-	-	-	-	-
To Park Impact Fee	-	-	-	2,855,389	-	-
To Waterpark	390,000	-	-	-	-	-
To Transportation Capital	667,951	-	-	-	-	-
To Public Works Capital	259,760	-	-	-	-	-
To Internal Loan Fund	723,451	-	-	-	-	-
To CRA (Tax Increment)	1,101,951	602,966	602,966	310,022	-48.58%	-48.58%
To Debt Service Fund	2,044,682	2,123,487	2,123,487	2,127,136	0.17%	0.17%
Charter School Charges						
Full Time Bookkeeper	51,443	57,292	59,122	57,047	-0.43%	-3.51%
Other City Costs	61,776	-	194,980	-	-	-100.00%
Retiree Insurance Cost						
Annual Costs	4,082,802	4,195,984	4,619,337	4,243,517	1.13%	-8.14%
OPEB Contribution	-	1,000,000	1,000,000	-	-100.00%	-100.00%
Outside Contracts						
Community Theatre	35,000	35,000	35,000	35,000	-	-
North Ft Myers Fire Dist	1,425	5,000	5,000	5,000	-	-
Animal Control	819,883	805,821	805,821	820,494	1.82%	1.82%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Debt Service						
Police Headquarters	2,911,426	1,708,940	1,708,940	1,732,704	1.39%	1.39%
Fire Stations 3 & 4	547,092	522,681	782,718	522,682	-	-33.22%
2007 Equipment Lease	295,144	385,891	312,705	-	-100.00%	-100.00%
Street Light Power	2,451,523	2,500,000	2,514,979	2,440,525	-2.38%	-2.96%
Miscellaneous:						
Recycling Program	32,470	-	163,058	3,000	-	-98.16%
Billing Service Fees	98,076	118,706	118,706	101,541	-14.46%	-14.46%
Lobbyist	47,505	50,000	50,000	50,000	-	-
Labor Negotiator	83,644	-	4,653	200,000	-	4198.30%
Property/Liability Insurance	673,365	683,811	683,811	414,848	-39.33%	-39.33%
Election Costs	133,973	-	166,000	166,000	-	-
Old PD Bldg Electric	84,639	105,009	105,009	-	-100.00%	-100.00%
Legal Fees	4,120	10,000	10,000	40,000	300.00%	300.00%
Wildcams;Prod Rm Equip	3,041	6,700	6,700	8,895	32.76%	32.76%
Grant Software & FBC Memb	1,000	1,000	1,000	21,603	2060.30%	2060.30%
Other	39,036	3,900	226,875	-	-100.00%	-100.00%
Employee Walkin Clinic	-	-	-	35,600	-	-
Fleet Charges - GF 75%	-	-	-	1,671,650	-	-
Facilities Charges - GF 75%	-	-	117,296	2,072,752	-	1667.11%
Spencer Consulting	-	-	7,600	-	-	-100.00%
Undergrounding of LCEC Lines	436,513	-	3,928,613	-	-	-100.00%
Reserves						
Land	-	1,500,000	1,500,000	1,500,000	-	-
Disaster	-	1,000,000	1,000,000	1,000,000	-	-
Facilities	-	400,000	400,000	400,000	-	-
Equipment	2,233	1,500,000	1,500,000	1,940,000	-	29.33%
Encumbrances	-	650,000	-	350,000	-46.15%	-
Undesignated		19,021,404	20,232,405	18,696,532	-1.71%	-7.59%
Total	\$ 21,272,205	\$ 42,140,574	\$ 48,133,763	\$ 47,003,554	11.54%	-2.35%

**Total Government Services Expenditures
(excluding Reserves)**





Special Revenue Funds

SPECIAL REVENUE FUNDS	81
<i>Additional Five Cent Gas Tax</i>	82
<i>Road Impact Fee</i>	83
<i>Six Cent Gas Tax</i>	84
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<i>Do the Right Thing</i>	87
<i>Police Confiscation/State</i>	88
<i>Police Confiscation/Federal</i>	89
<i>Seawall Assessments</i>	90
<i>Community Development Block Grant (C.D.B.G.)</i>	91
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Additional Five Cent Gas Tax

Additional Five Cent Gas Tax is used to account for the Local Option Gas Tax which is used for construction of new roads, or the reconstruction or resurfacing of existing paved roads.

Revenue Category	FY 2010 Actual Revenues	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Balances Forward	\$ -	\$ 1,462,585	\$ 2,260,761	\$ -	-100.00%	-100.00%
Estimated Revenue:						
Sales, Use & Fuel Taxes	3,108,102	3,205,261	3,205,261	3,075,344	-4.05%	-4.05%
Intergovernmental	-	-	-	-	-	-
Miscellaneous	12,313	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
TOTAL SOURCES	\$ 3,120,415	\$ 4,667,846	\$ 5,466,022	\$ 3,075,344	-34.12%	-43.74%

Expenditure Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Appropriations						
Personnel	\$ -	\$ -	\$ -	\$ -	-	-
Operating	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	4,544,512	-	-	-100.00%
Other & Transfers Out	2,191,613	4,667,846	719,561	3,075,344	-34.12%	327.39%
Reserves	-	-	201,949	-	-	-
TOTAL USES	\$ 2,191,613	\$ 4,667,846	\$ 5,466,022	\$ 3,075,344	-34.12%	-43.74%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Capital Projects/Transfers	\$ 772,971	\$ 700,000	\$ 700,000	\$ 650,000	-7.14%	-7.14%
Transportation Transfer Out	1,418,642	3,967,846	19,561	2,425,344	-38.88%	12298.88%
Gas Tax Debt	-	-	4,544,512	-	-	-100.00%
Reserves	-	-	201,949	-	-	-100.00%
TOTAL USES	\$ 2,191,613	\$ 4,667,846	\$ 5,466,022	\$ 3,075,344	-34.12%	-43.74%

Road Impact Fee

Road Impact Fee Fund is used to account for the impact fees which are used to provide new roads.

Revenue Category	FY 2010 Actual Revenues	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Balances Forward	\$ -	\$ 1,947,915	\$ 885,241	\$ 544,710	-72.04%	-38.47%
Estimated Revenue:						
Interest Earnings	-	816,178	816,178	816,177	-	-
Rent & Royalties	-	6,600	6,600	6,600	-	-
Other Miscellaneous	370,672	-	-	5,260	-	-
Misc-Road Impact Fees	807,741	1,112,255	1,112,255	1,390,964	25.06%	25.06%
Interfund Transfers	3,005,436	3,948,285	-	6,521,520	65.17%	-
Other Sources	-	-	-	-	-	-
TOTAL SOURCES	\$ 4,183,849	\$ 7,831,233	\$ 2,820,274	\$ 9,285,231	18.57%	229.23%

Expenditure Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Appropriations						
Personnel	\$ -	\$ -	\$ -	\$ -	-	-
Operating	71,184	117	117	5,360	4481.20%	4481.20%
Capital Outlay	-	-	-	-	-	-
Debt Service	4,932,001	7,054,789	2,510,277	7,058,646	0.05%	181.19%
Other & Transfers Out	385,368	42,000	42,000	39,782	-5.28%	-5.28%
Reserves	-	734,327	267,880	2,181,443	197.07%	714.34%
TOTAL USES	\$ 5,388,553	\$ 7,831,233	\$ 2,820,274	\$ 9,285,231	18.57%	229.23%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Transfers Out to:						
Capital Projects	\$ -	\$ -	\$ -	\$ -	-	-
To General Fund	24,232	42,000	42,000	39,782	-5.28%	-5.28%
To Internal Loan (Bond Res)	361,136	-	-	-	-	-
Misc Operating Expenses	71,181	117	117	5,360	4481.20%	4481.20%
2006 Special Obligation Bonds	1,083,337	1,084,918	1,084,918	1,085,879	0.09%	0.09%
09 Gas Tax Rev Bonds	2,815,412	2,817,618	1,425,359	2,817,616	-	97.68%
10 Gas Tax Rev Bonds	1,033,255	3,152,253	-	3,155,151	0.09%	-
Reserves	-	734,327	267,880	2,181,443	197.07%	714.34%
TOTAL USES	\$ 5,388,553	\$ 7,831,233	\$ 2,820,274	\$ 9,285,231	18.57%	229.23%

Six Cent Gas Tax

Six Cent Gas Tax Fund is used to account for the Local Option Gas Tax which is used for road improvements and related items.

Revenue Category	FY 2010 Actual Revenues	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Balances Forward	\$ -	\$ 2,344,486	\$ 3,576,198	\$ 2,977,730	27.01%	-16.73%
Estimated Revenue:						
Sales, Use & Fuel Taxes	4,226,922	4,341,704	4,341,704	4,198,365	-3.30%	-3.30%
Charge for Service	-	-	-	-	-	-
Miscellaneous	31,606	-	-	-	-	-
Federal Grant	-	-	-	-	-	-
Interfund Transfers	2,349,997	-	-	-	-	-
Other Sources	-	-	-	-	-	-
TOTAL SOURCES	\$ 6,608,525	\$ 6,686,190	\$ 7,917,902	\$ 7,176,095	7.33%	-9.37%

Expenditure Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Appropriations						
Personnel	\$ -	\$ -	\$ -	\$ -	-	-
Operating	222	-	73,142	-	-	-100.00%
Capital Outlay	-	-	-	-	-	-
Debt Service	15,063	-	-	-	-	-
Other & Transfers Out	3,139,523	5,176,308	5,176,308	6,973,728	34.72%	34.72%
Reserves	-	1,509,882	2,668,452	202,367	-86.60%	-92.42%
TOTAL USES	\$ 3,154,808	\$ 6,686,190	\$ 7,917,902	\$ 7,176,095	7.33%	-9.37%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Transfers Out:						
To Road Impact	\$ 1,602,769	\$ -	\$ -	\$ 4,156,363	-	-
To General Fund	1,036,754	2,776,308	2,776,308	2,817,365	1.48%	1.48%
To Capital Projects	500,000	2,400,000	2,400,000	-	-100.00%	-100.00%
Operating Prog Costs	222	-	73,142	-	-	-100.00%
Debt Service	15,063	-	-	-	-	-
Reserves	-	1,509,882	2,668,452	202,367	-86.60%	-92.42%
TOTAL USES	\$ 3,154,808	\$ 6,686,190	\$ 7,917,902	\$ 7,176,095	7.33%	-9.37%

Police Protection Impact Fee

Police Protection Impact Fee Fund is used to account for impact fees which are used for the purchase of capital improvements consisting of land, buildings, vehicles and equipment for police protection services.

Revenue Category	FY 2010 Actual Revenues	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Balances Forward	\$ -	\$ 1,595	\$ 1,900	\$ 6,000	276.18%	-99.85%
Estimated Revenue:						
Charge for Service	-	-	-	670	-	-
Miscellaneous	24	400	400	-	100.00%	100.00%
Misc-Impact Fees	117,573	122,809	122,809	146,670	19.43%	19.43%
Interfund Transfers	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
TOTAL SOURCES	\$ 117,597	\$ 124,804	\$ 125,109	\$ 153,340	22.86%	22.57%

Expenditure Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Appropriations						
Personnel	\$ -	\$ -	\$ -	\$ -	-	-
Operating	-	-	-	670	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other & Transfers Out	867	-	-	-	-	-
Reserves	-	124,804	125,109	152,670	22.33%	22.03%
TOTAL USES	\$ 867	\$ 124,804	\$ 125,109	\$ 153,340	22.86%	22.57%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Police Impact	\$ 867	\$ 124,804	\$ 125,109	\$ 153,340	22.86%	22.57%
TOTAL USES	\$ 867	\$ 124,804	\$ 125,109	\$ 153,340	22.86%	22.57%

Advanced Life Support Impact Fee

Advanced Life Support (ALS) Impact Fee Fund is used to account for impact fees which are used for the purchase of capital improvements consisting of land, buildings, vehicles and equipment for Advanced Life Support Program.

Revenue Category	FY 2010 Actual Revenues	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Balances Forward	\$ -	\$ 19,705	\$ 38,866	\$ 46,750	137.25%	20.29%
Estimated Revenue:						
Charge for Service	\$ -	\$ -	\$ -	\$ 40	-	-
Miscellaneous	437	60	60	360	500.00%	500.00%
Misc-Impact Fees	6,893	7,237	7,237	8,640	19.39%	19.39%
Interfund Transfers	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
TOTAL SOURCES	\$ 7,330	\$ 27,002	\$ 46,163	\$ 55,790	106.61%	20.85%

Expenditure Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Appropriations						
Personnel	\$ -	\$ -	\$ -	\$ -	-	-
Operating	-	-	-	40	-	-
Capital Outlay	-	27,002	46,163	55,750	106.47%	20.77%
Debt Service	-	-	-	-	-	-
Other & Transfer Out	51	-	-	-	-	-
Reserves	-	-	-	-	-	-
TOTAL USES	\$ 51	\$ 27,002	\$ 46,163	\$ 55,790	106.61%	20.85%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Advanced Life Support Impact	\$ 51	\$ 27,002	\$ 46,163	\$ 55,790	106.61%	20.85%
TOTAL USES	\$ 51	\$ 27,002	\$ 46,163	\$ 55,790	106.61%	20.85%

Do the Right Thing

The "Do the Right Thing" Program is sponsored by the Police Department and rewards the youth population in the community for "doing the right thing". The program has previously resided in the General Fund. This fund was established to account for the program donations that are used to offset the operating expenses of the program to include prizes and rewards for the program recipients.

Revenue Category	FY 2010 Actual Revenues	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Balances Forward	\$ -	\$ 18,270	\$ 26,312	\$ 20,040	9.69%	-23.84%
Estimated Revenue:						
Charge for Service	-	-	-	-	-	-
Intergovernmental Rev	-	-	-	-	-	-
Miscellaneous	13,394	8,040	8,040	8,000	-0.50%	-0.50%
Interfund Transfers	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
TOTAL SOURCES	\$ 13,394	\$ 26,310	\$ 34,352	\$ 28,040	6.58%	-18.37%

Expenditure Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Appropriations						
Personnel	\$ -	\$ -	\$ -	\$ -	-	-
Operating	27,983	26,310	34,352	28,040	6.58%	-18.37%
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other & Transfers Out	-	-	-	-	-	-
Reserves	-	-	-	-	-	-
TOTAL USES	\$ 27,983	\$ 26,310	\$ 34,352	\$ 28,040	6.58%	-18.37%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Do the Right Thing	\$ 27,983	\$ 26,310	\$ 34,352	\$ 28,040	6.58%	-18.37%
TOTAL USES	\$ 27,983	\$ 26,310	\$ 34,352	\$ 28,040	6.58%	-18.37%

Police Confiscation/State

Police Confiscation-State Fund is used to account for monies received from the sale of confiscated items in non-federal cases and used to purchase equipment for the Police Department.

Revenue Category	FY 2010 Actual Revenues	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Balances Forward	\$ -	\$ 109,685	\$ 106,612	\$ 126,025	14.90%	18.21%
Estimated Revenue:						
Miscellaneous	3,269	200	200	200	-	-
Interfund Transfers	18,153	-	-	-	-	-
Other Sources	-	-	-	-	-	-
TOTAL SOURCES	\$ 21,422	\$ 109,885	\$ 106,812	\$ 126,225	14.87%	18.17%

Expenditure Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Appropriations						
Personnel	\$ -	\$ -	\$ -	\$ -	-	-
Operating	9,643	5,500	14,094	5,000	-9.09%	-64.52%
Capital Outlay	75,890	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other & Transfers Out	-	-	-	-	-	-
Reserves	-	104,385	92,718	121,225	16.13%	30.75%
TOTAL USES	\$ 85,533	\$ 109,885	\$ 106,812	\$ 126,225	14.87%	18.17%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Confiscation	\$ 85,533	\$ 109,885	\$ 106,812	\$ 126,225	14.87%	18.17%
TOTAL USES	\$ 85,533	\$ 109,885	\$ 106,812	\$ 126,225	14.87%	18.17%

Police Confiscation/Federal

Police Confiscation-Federal Fund is used to account for monies received from federal confiscation cases and used to purchase equipment for the Police Department.

Revenue Category	FY 2010 Actual Revenues	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Balances Forward	\$ -	\$ 270,960	\$ 274,733	\$ 277,555	2.43%	1.03%
Estimated Revenue:						
Miscellaneous	8,363	500	500	250	-50.00%	-50.00%
Interfund Transfers	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
TOTAL SOURCES	\$ 8,363	\$ 271,460	\$ 275,233	\$ 277,805	2.34%	0.93%

Expenditure Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Appropriations						
Personnel	\$ -	\$ -	\$ -	\$ -	-	-
Operating	-	-	1,406	-	-	-100.00%
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other & Transfers Out	-	-	-	-	-	-
Reserves	-	271,460	273,827	277,805	1.45%	1.45%
TOTAL USES	\$ -	\$ 271,460	\$ 275,233	\$ 277,805	0.93%	0.93%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Confiscation	\$ -	\$ 271,460	\$ 275,233	\$ 277,805	0.93%	0.93%
TOTAL USES	\$ -	\$ 271,460	\$ 275,233	\$ 277,805	0.93%	0.93%

Seawall Assessments

Seawall Assessment Funds are used to account for the collection of special assessment for the construction of seawalls.

Revenue Category	FY 2010 Actual Revenues	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Balances Forward	\$ -	\$ 4,110	\$ 43,900	\$ 91,159	2117.98%	107.65%
Estimated Revenue:						
Miscellaneous Revenue	31,558	-	-	625	-	-
Misc-Spec Assessment	95,453	53,000	53,000	48,370	-8.74%	-8.74%
Interfund Transfers	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
TOTAL SOURCES	\$ 127,011	\$ 57,110	\$ 96,900	\$ 140,154	145.41%	44.64%

Expenditure Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Appropriations						
Personnel	\$ -	\$ -	\$ -	\$ -	-	-
Operating	1,232	-	-	3,245	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	8,472	53,000	53,000	38,715	-26.95%	-26.95%
Other & Transfers Out	-	-	-	-	-	-
Reserves	-	4,110	43,900	98,194	2289.15%	123.68%
TOTAL USES	\$ 9,704	\$ 57,110	\$ 96,900	\$ 140,154	145.41%	44.64%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Seawall Assessment 5	\$ -	\$ -	\$ -	\$ -	-	-
Seawall Assessment 6	-	-	-	-	-	-
Seawall Assmnt 7A-A3	1,106	-	39,183	95,547	-	143.85%
Seawall Assmnt 7B	8,598	57,110	57,717	44,607	-21.89%	-22.71%
Seawall Assmnt 8	-	-	-	-	-	-
TOTAL USES	\$ 9,704	\$ 57,110	\$ 96,900	\$ 140,154	145.41%	44.64%

Community Development Block Grant (C.D.B.G.)

Community Development Block Grant (CDBG) is used to account for monies received from the U.S. Department of Housing and Urban Development for community redevelopment.

Revenue Category	FY 2010 Actual Revenues	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Balances Forward	\$ -	\$ -	\$ -	\$ -	-	-
Estimated Revenue:						
Federal Grants	687,580	758,139	758,139	624,493	-17.63%	-17.63%
Interfund Transfers	200,995	72,357	72,357	-	-100.00%	-100.00%
Miscellaneous	1,979	-	14,338	-	-	-100.00%
Other Sources	-	-	-	-	-	-
TOTAL SOURCES	\$ 890,554	\$ 830,496	\$ 844,834	\$ 624,493	-24.80%	-26.08%

Expenditure Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Appropriations						
Personnel	\$ 43,943	\$ 91,619	\$ 93,053	\$ 64,924	-29.14%	-30.23%
Operating	834,867	720,774	733,678	541,466	-24.88%	-26.20%
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other & Transfers Out	15,000	18,103	18,103	18,103	-	-
Reserves	-	-	-	-	-	-
TOTAL USES	\$ 893,810	\$ 830,496	\$ 844,834	\$ 624,493	-24.80%	-26.08%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
2004 CDBG	\$ -	\$ -	\$ -	\$ -	-	-
CDBG Skyline Sidewalk	120,185	-	-	-	-	-
2006 CDBG	44,058	-	-	-	-	-
2007 CDBG	12,236	-	-	-	-	-
2008 CDBG	182,566	-	-	-	-	-
2009 CDBG	179,393	-	-	-	-	-
2010 CDBG	355,372	-	-	-	-	-
2011 CDBG	-	830,496	844,834	-	-100.00%	-100.00%
2012 CDBG	-	-	-	624,493	-	-
TOTAL USES	\$ 893,810	\$ 830,496	\$ 844,834	\$ 624,493	-24.80%	-26.08%

Fire Rescue and Emergency Capital Improvement Impact Fee

Fire Impact Fee Fund is used to account for impact fees which are used to provide additional fire public safety facilities.

Revenue Category	FY 2010 Actual Revenues	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Balances Forward	\$ -	\$ 911,475	\$ 945,546	\$ 453,175	-50.28%	-52.07%
Estimated Revenue:						
Miscellaneous Revenue	10,150	3,127	3,127	6,125	95.87%	95.87%
Misc-Impact Fees	112,745	118,392	118,392	141,390	19.43%	19.43%
Interfund Transfers	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
TOTAL SOURCES	\$ 122,895	\$ 1,032,994	\$ 1,067,065	\$ 600,690	-41.85%	-43.71%

Expenditure Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Appropriations						
Personnel	\$ -	\$ -	\$ -	\$ -	-	-
Operating	678	-	-	625	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	531,307	459,976	533,162	384,881	-16.33%	-27.81%
Other & Transfers Out	101,813	76,757	76,757	79,172	3.15%	3.15%
Reserves	-	496,261	457,146	136,012	-72.59%	-70.25%
TOTAL USES	\$ 633,798	\$ 1,032,994	\$ 1,067,065	\$ 600,690	-41.85%	-43.71%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Fire Rescue&Emergency	\$ 633,798	\$ 1,032,994	\$ 1,067,065	\$ 600,690	-41.85%	-43.71%
TOTAL USES	\$ 633,798	\$ 1,032,994	\$ 1,067,065	\$ 600,690	-41.85%	-43.71%

Park Recreational Facilities Impact Fee

Park Impact Fee Fund is used to account for impact fees which are used to provide recreational facilities.

Revenue Category	FY 2010 Actual Revenues	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Balances Forward	\$ -	\$ 3,883,230	\$ 2,647,564	\$ -	-100.00%	-100.00%
Estimated Revenue:						
Misc-Impact Fees	217,425	204,714	204,714	261,800	27.89%	27.89%
Miscellaneous	2,587	2,047	2,047	1,467	-28.33%	-28.33%
Contributed Capital/Deprc	-	-	-	-	-	-
Interfund Transfers	4,490,869	-	-	2,855,389	-	-
Other Sources	-	-	-	-	-	-
TOTAL SOURCES	\$ 4,710,881	\$ 4,089,991	\$ 2,854,325	\$ 3,118,656	-23.75%	9.26%

Expenditure Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Appropriations						
Personnel	\$ -	\$ -	\$ -	\$ -	-	-
Operating	887	-	-	1,220	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	2,977,736	2,982,856	2,722,819	2,985,295	0.08%	9.64%
Other & Transfers Out	1,049,149	131,506	131,506	132,141	0.48%	0.48%
Reserves	-	975,629	-	-	-100.00%	-
TOTAL USES	\$ 4,027,772	\$ 4,089,991	\$ 2,854,325	\$ 3,118,656	-23.75%	9.26%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Parks Recreational	\$ 4,027,772	\$ 4,089,991	\$ 2,854,325	\$ 3,118,656	-23.75%	9.26%
TOTAL USES	\$ 4,027,772	\$ 4,089,991	\$ 2,854,325	\$ 3,118,656	-23.75%	9.26%

Community Redevelopment Agency (CRA)

Community Redevelopment Agency Fund is used to account for monies received from tax incremental revenue by all taxing authorities in the community redevelopment area.

Revenue Category	FY 2010 Actual Revenues	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Balances Forward	\$ -	\$ 3,515,327	\$ 3,616,422	\$ 2,792,855	-20.55%	-22.77%
Estimated Revenue:						
Ad Valorem Taxes	504,728	276,177	276,177	142,000	-48.58%	-48.58%
Charges for Service	32,364	-	-	-	-	-
Miscellaneous	43,602	-	16,800	50,500	-	200.60%
Interfund Transfer	1,101,951	602,966	602,966	310,022	-48.58%	-48.58%
Other Sources	-	-	-	-	-	-
TOTAL SOURCES	\$ 1,682,645	\$ 4,394,470	\$ 4,512,365	\$ 3,295,377	-25.01%	-26.97%

Expenditure Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Appropriations						
Personnel	\$ 364,837	\$ 398,600	\$ 398,600	\$ 385,137	-3.38%	-3.38%
Operating	839,935	2,065,270	2,070,839	966,484	-53.20%	-53.33%
Capital Outlay	369,984	1,530,600	1,601,141	1,535,731	0.34%	-4.09%
Debt Service	1,548	400,000	400,000	408,025	2.01%	2.01%
Other & Transfers Out	-	-	41,785	-	-	-100.00%
Reserves	-	-	-	-	-	-
TOTAL USES	\$ 1,576,304	\$ 4,394,470	\$ 4,512,365	\$ 3,295,377	-25.01%	-26.97%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
CRA Management	\$ 1,204,772	\$ 3,944,470	\$ 3,903,951	\$ 2,887,352	-26.80%	-26.04%
Alley Improvements	369,984	450,000	548,414	-	-100.00%	-100.00%
LCEC Undergrounding	1,548	-	60,000	408,025	-	580.04%
TOTAL USES	\$ 1,576,304	\$ 4,394,470	\$ 4,512,365	\$ 3,295,377	-25.01%	-26.97%

City Centrum Business Park

City Centrum Business Park is used to account for monies collected from agencies that occupy the facilities.

Revenue Category	FY 2010 Actual Revenues	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Balances Forward	\$ -	\$ 477,499	\$ 483,553	\$ 263,970	-44.72%	-45.41%
Estimated Revenue:						
Misc-Rent and Royalties	83,404	84,120	84,120	-	-100.00%	-100.00%
Misc-Other Revenues	5,295	1,030	1,030	1,000	-2.91%	-2.91%
Interfund Transfers	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
TOTAL SOURCES	\$ 88,699	\$ 562,649	\$ 568,703	\$ 264,970	-52.91%	-53.41%

Expenditure Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Appropriations						
Personnel	\$ -	\$ -	\$ -	\$ -	-	-
Operating	105,074	64,485	134,545	78,000	20.96%	-42.03%
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other & Transfers Out	-	150,000	150,000	-	-100.00%	-100.00%
Reserves	-	348,164	284,158	186,970	-46.30%	-34.20%
TOTAL USES	\$ 105,074	\$ 562,649	\$ 568,703	\$ 264,970	-52.91%	-53.41%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
City Centrum Business Pk	\$ 105,074	\$ 562,649	\$ 568,703	\$ 264,970	-52.91%	-53.41%
TOTAL USES	\$ 105,074	\$ 562,649	\$ 568,703	\$ 264,970	-52.91%	-53.41%

All Hazards

All Hazards Fund is used to account for monies collected by Lee County in the All Hazards Protection District for the funding of shelters, emergency preparedness, and hazardous material response programs.

Revenue Category	FY 2010 Actual Revenues	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Balances Forward	\$ -	\$ 454,537	\$ 662,220	\$ 583,570	28.39%	-11.88%
Estimated Revenue:						
Ad Valorem Taxes	406,809	425,377	425,377	419,310	-1.43%	-1.43%
Intergovernmental	675,080	-	-	-	-	-
Miscellaneous	1,152	-	-	800	-	-
Interfund Transfers	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
TOTAL SOURCES	\$ 1,083,041	\$ 879,914	\$ 1,087,597	\$ 1,003,680	14.07%	-7.72%

Expenditure Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Appropriations						
Personnel	\$ 154,727	\$ 160,232	\$ 160,232	\$ 165,753	3.45%	3.45%
Operating	61,694	68,000	56,011	67,259	-1.09%	20.08%
Capital Outlay	10,525	39,423	95,557	510,531	1195.01%	434.27%
Debt Service	-	-	-	-	-	-
Other & Transfers Out	2,055,000	160,000	365,000	160,000	-	-56.16%
Reserves	-	452,259	410,797	100,137	-77.86%	-75.62%
TOTAL USES	\$ 2,281,946	\$ 879,914	\$ 1,087,597	\$ 1,003,680	14.07%	-7.72%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
All Hazards	\$ 2,281,946	\$ 879,914	\$ 1,087,597	\$ 1,003,680	14.07%	-7.72%
TOTAL USES	\$ 2,281,946	\$ 879,914	\$ 1,087,597	\$ 1,003,680	14.07%	-7.72%

Alarm Fee

The Alarm Fee Fund is used to account for fees and fines collected by the City in connection with initial installation and false alarms thereafter.

Revenue Category	FY 2010 Actual Revenues	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Balances Forward	\$ -	\$ 75,910	\$ 86,840	\$ 95,670	26.03%	10.17%
Estimated Revenue:						
Charge for Service	191,451	187,160	187,160	129,675	-30.71%	-30.71%
Intergovernmental	-	-	-	-	-	-
Miscellaneous	1,033	850	850	100	-88.24%	-88.24%
Interfund Transfers	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
TOTAL SOURCES	\$ 192,484	\$ 263,920	\$ 274,850	\$ 225,445	-14.58%	-17.98%

Expenditure Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Appropriations						
Personnel	\$ 97,029	\$ 104,857	\$ 104,857	\$ 102,720	-2.04%	-2.04%
Operating	94,418	22,300	26,344	31,793	42.57%	20.68%
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other & Transfers Out	504,063	99,219	99,219	45,000	-54.65%	-54.65%
Reserves	-	37,544	44,430	45,932	22.34%	3.38%
TOTAL USES	\$ 695,510	\$ 263,920	\$ 274,850	\$ 225,445	-14.58%	-17.98%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Alarm Fee	\$ 695,510	\$ 263,920	\$ 274,850	\$ 225,445	-14.58%	-17.98%
TOTAL USES	\$ 695,510	\$ 263,920	\$ 274,850	\$ 225,445	-14.58%	-17.98%

Del Prado Mall Parking Lot

The Del Prado Mall Parking Lot Fund is used to account for assessment fees collected by the City in connection with the maintenance of a city owned parking lot.

Revenue Category	FY 2010 Actual Revenues	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Balances Forward	\$ -	\$ 53,502	\$ 87,452	\$ 104,778	95.84%	19.81%
Estimated Revenue:						
Charges for Services	-	-	-	-	-	-
Misc-Spec Assessment	106,056	106,120	106,120	107,850	1.63%	1.63%
Miscellaneous	33,982	32,750	32,750	30,000	-8.40%	-8.40%
Interfund Transfers	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
TOTAL SOURCES	\$ 140,038	\$ 192,372	\$ 226,322	\$ 242,628	26.12%	7.20%

Expenditure Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Appropriations						
Personnel	\$ -	\$ -	\$ -	\$ -	-	-
Operating	25,547	47,032	47,032	41,365	-12.05%	-12.05%
Capital Outlay	-	-	-	-	-	-
Debt Service ¹	30,963	99,850	99,850	99,850	-	-
Other & Transfers Out	-	-	-	-	-	-
Reserves	-	45,490	79,440	101,413	122.93%	27.66%
TOTAL USES	\$ 56,510	\$ 192,372	\$ 226,322	\$ 242,628	26.12%	7.20%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Del Prado Mall Parking Lot	\$ 56,510	\$ 192,372	\$ 226,322	\$ 242,628	26.12%	7.20%
TOTAL USES	\$ 56,510	\$ 192,372	\$ 226,322	\$ 242,628	26.12%	7.20%

Notes:

- Budgeted debt service is to repay the General Fund advance for the project construction.
\$68,885 Principal repayment also made which is not reflected as an expense.

Lot Mowing

The Lot Mowing Fund is used to account for fees collected for the maintenance of unimproved real property.

Revenue Category	FY 2010 Actual Revenues	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Balances Forward	\$ -	\$ 302,301	\$ 901,305	\$ 610,000	101.79%	-32.32%
Estimated Revenue:						
Charge for Services	2,472,570	2,706,039	2,706,039	2,762,967	2.10%	2.10%
Judgmts Fines & Forfeits	78,699	40,000	40,000	-	-100.00%	-100.00%
Miscellaneous	52,910	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
TOTAL SOURCES	\$ 2,604,179	\$ 3,048,340	\$ 3,647,344	\$ 3,372,967	10.65%	-7.52%

Expenditure Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Appropriations						
Personnel	\$ 327,654	\$ 378,286	\$ 378,286	\$ 227,900	-39.75%	-39.75%
Operating	2,054,837	2,406,152	2,983,278	2,535,067	5.36%	-15.02%
Capital Outlay	-	225,315	285,780	-	-100.00%	-100.00%
Debt Service	-	-	-	-	-	-
Other & Transfers Out	-	-	-	-	-	-
Reserves	-	38,587	-	610,000	1480.84%	-
TOTAL USES	\$ 2,382,491	\$ 3,048,340	\$ 3,647,344	\$ 3,372,967	10.65%	-7.52%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Peppertree Program	\$ 154,603	\$ 392,696	\$ 453,361	\$ 384,000	-2.21%	-15.30%
PP&C Lot Mowing Program	2,081,658	2,492,095	3,030,434	2,828,921	13.52%	-6.65%
Fin. Lot Mowing Billing	146,230	163,549	163,549	160,046	-2.14%	-2.14%
TOTAL USES	\$ 2,382,491	\$ 3,048,340	\$ 3,647,344	\$ 3,372,967	10.65%	-7.52%

Beginning 2010, the City's lot mowing program was assessed on the tax bill. The program is divided into four districts and the calculation of the annual billing is based on the individual district's costs.

Parks & Recreation Programs

Parks & Recreation Programs are used to account for the recreational programs for individuals of various ages, skill levels, interests, social needs, and economic capabilities that collectively enhance the overall quality of life within the City.

Revenue Category	FY 2010 Actual Revenues	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Balances Forward	\$ -	\$ -	\$ 35,965	\$ -	-	-100.00%
Estimated Revenue:						
Intergovmntl-Federal Grants	184,655	191,684	191,684	194,124	1.27%	1.27%
Intergovmntl-State Grant	171,097	177,081	177,081	176,378	-0.40%	-0.40%
Intergovmntl-Local Grant	-	5,000	7,000	-	-100.00%	-100.00%
Charges for Service	2,848,145	3,496,938	3,501,938	3,383,527	-3.24%	-3.38%
Judgments Fines and Forfeits	854	-	-	-	-	-
Miscellaneous	111,872	-	-	-	-	-
Interfund Transfers	2,562,000	2,384,100	2,568,985	2,269,189	-4.82%	-11.67%
Contributions/Donations	94,241	57,668	53,684	53,574	-7.10%	-0.20%
TOTAL SOURCES	\$ 5,972,864	\$ 6,312,471	\$ 6,536,337	\$ 6,076,792	-3.73%	-7.03%

Expenditure Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Appropriations:						
Personnel	\$ 4,411,783	\$ 4,650,113	\$ 4,651,709	\$ 4,429,875	-4.74%	-4.77%
Operating	1,510,213	1,662,358	1,865,623	1,646,917	-0.93%	-11.72%
Capital Outlay	13,518	-	2,811	-	-	-100.00%
Debt Service	-	-	-	-	-	-
Other & Transfers Out	-	-	-	-	-	-
Reserves	-	-	16,194	-	-	-100.00%
TOTAL USES	\$ 5,935,514	\$ 6,312,471	\$ 6,536,337	\$ 6,076,792	-3.73%	-7.03%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Admin P&R	36,670	-	16,194	62,882	-	288.30%
Aquatics	410,116	439,147	443,058	383,883	-12.58%	-13.36%
Art Studio	384,484	412,034	425,705	346,776	-15.84%	-18.54%
Athletics	721,044	730,578	732,192	651,370	-10.84%	-11.04%
Community Supported Event	78,963	76,200	76,200	71,600	-6.04%	-6.04%
Environmental Recreation	237,437	253,096	260,716	243,688	-3.72%	-6.53%
Four Freedoms	460,608	486,620	503,773	484,676	-0.40%	-3.79%
Lake Kennedy	339,692	397,527	415,874	321,478	-19.13%	-22.70%
Parking Program	88,798	86,002	86,002	-	-100.00%	-100.00%
Pops Café	154,046	156,003	159,243	144,833	-7.16%	-9.05%
Rotino Senior Center	274,646	289,098	296,551	314,052	8.63%	5.90%
Skate Park	119,985	125,752	142,789	133,406	6.09%	-6.57%
Special Events	331,961	357,854	359,374	376,090	5.10%	4.65%
Special Population	815,300	917,586	944,624	933,949	1.78%	-1.13%
Transportation	188,832	190,888	201,840	178,936	-6.26%	-11.35%
Yacht Club	409,626	437,078	481,621	417,110	-4.57%	-13.39%
Youth Center	365,499	337,827	371,905	385,264	14.04%	3.59%
Youth ChristaM	63,689	82,164	82,164	72,330	-11.97%	-11.97%
Youth Oasis	117,720	155,134	159,134	144,032	-7.16%	-9.49%
Youth Services	336,398	381,883	377,378	410,437	7.48%	8.76%
TOTAL USES	\$ 5,935,514	\$ 6,312,471	\$ 6,536,337	\$ 6,076,792	-3.73%	-7.03%

Community Development Block Grant (C.D.B.G.) Revolving Loan

The Community Development Block Grant (CDBG) Revolving Loan Fund is used to account for monies received from the U.S. Department of Housing and Urban Development to fund loans to small business in the area.

Revenue Category	FY 2010 Actual Revenues	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Balances Forward	\$ -	\$ 72,357	\$ 72,357	\$ -	-100.00%	-100.00%
Estimated Revenue:						
State Shared Revenues	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
TOTAL SOURCES	\$ -	\$ 72,357	\$ 72,357	\$ -	-100.00%	-100.00%

Expenditure Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Appropriations						
Personnel	\$ -	\$ -	\$ -	\$ -	-	-
Operating	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other & Transfers Out	200,995	72,357	72,357	-	-100.00%	-100.00%
Reserves	-	-	-	-	-	-
TOTAL USES	\$ 200,995	\$ 72,357	\$ 72,357	\$ -	-100.00%	-100.00%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Revolving Loan Program	\$ 200,995	\$ 72,357	\$ 72,357	\$ -	-100.00%	-100.00%
TOTAL USES	\$ 200,995	\$ 72,357	\$ 72,357	\$ -	-100.00%	-100.00%

Local Housing Assistance (S.H.I.P.)

Local Housing Assistance Fund is used to account for monies received from the State to provide assistance to low and moderate income families for the purpose of obtaining affordable housing in the City.

Revenue Category	FY 2010 Actual Revenues	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Balances Forward	\$ -	\$ -	\$ -	\$ -	-	-
Estimated Revenue:						
State Shared Revenues	165,516	-	-	165,326	-	-
Miscellaneous	20,092	-	100,422	-	-	-100.00%
Other Sources	-	-	-	-	-	-
TOTAL SOURCES	\$ 185,608	\$ -	\$ 100,422	\$ 165,326	-	64.63%

Expenditure Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Appropriations						
Personnel	\$ 40,694	\$ -	\$ 4,498	\$ 16,532	-	267.54%
Operating	524,617	-	95,924	148,794	-	55.12%
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other & Transfers Out	15,000	-	-	-	-	-
Reserves	-	-	-	-	-	-
TOTAL USES	\$ 580,311	\$ -	\$ 100,422	\$ 165,326	-	64.63%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
2005 SHIP	\$ (116)	\$ -	\$ -	\$ -	-	-
2006 SHIP	38,274	-	-	-	-	-
2007 SHIP	15,036	-	-	-	-	-
2008 SHIP	251,854	-	-	-	-	-
2009 SHIP	163,505	-	59,273	-	-	-100.00%
2010 SHIP	111,758	-	33,149	-	-	-100.00%
2011 SHIP	-	-	8,000	-	-	-100.00%
2012 SHIP	-	-	-	165,326		
TOTAL USES	\$ 580,311	\$ -	\$ 100,422	\$ 165,326	-	64.63%

Note: There was no state funding allocated for FY 2011.

Building

The fund is used to account for the activities of the Building and Permitting Services of the Department of Community Development as related to the construction of buildings and related structures within the City of Cape Coral.

Revenue Category	FY 2010 Actual Revenue	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Balances Forward	\$ -	\$ 298,822	\$ 107,054	\$ -	-100.00%	-100.00%
Estimated Revenue:						
Building Permits	2,554,585	2,711,113	2,711,113	2,709,699	-0.05%	-0.05%
Charge for Services	104,510	99,842	99,842	149,235	49.47%	49.47%
Fines and Forfeits	35,502	38,750	38,750	29,600	-23.61%	-23.61%
Misc-Interest Earnings	4,708	-	-	1,350	-	-
Misc-Other	504	-	123,000	-	-	-100.00%
Interfund Transfers	47,419	-	-	-	-	-
Other Sources	-	-	-	-	-	-
TOTAL SOURCES	\$ 2,747,228	\$ 3,148,527	\$ 3,079,759	\$ 2,889,884	-8.21%	-6.17%

Expenditure Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Appropriations						
Personnel	\$ 1,929,940	\$ 2,110,217	\$ 2,110,217	\$ 2,173,257	2.99%	2.99%
Operating	127,662	159,749	282,749	181,691	13.74%	-35.74%
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other & Transfers Out	444,800	540,027	540,027	534,936	-0.94%	-0.94%
Reserves	-	338,534	146,766	-	100.00%	100.00%
TOTAL USES	\$ 2,502,402	\$ 3,148,527	\$ 3,079,759	\$ 2,889,884	-8.21%	-6.17%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Building	\$ 2,502,402	\$ 3,148,527	\$ 3,079,759	\$ 2,889,884	-8.21%	-6.17%
TOTAL USES	\$ 2,502,402	\$ 3,148,527	\$ 3,079,759	\$ 2,889,884	-8.21%	-6.17%

Waterpark

Sun Splash Family Waterpark is a combination of pools and water slides that provide a wide variety of water related participatory recreation activities. This aquatic center and leisure complex is designed with family in mind and gives individuals, groups, and organizations a place to gather with catering services. Sun Splash offers community programs such as swimming lessons, water safety training, specialized youth activity programming as well as many seasonal special events.

Revenue Category	FY 2010 Actual Revenues	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Balances Forward	\$ -	\$ 124,224	\$ 241,918	\$ 186,234	49.92%	-23.02%
Estimated Revenue:						
Intergovernmental	-	-	-	-	-	-
Charges for Service	2,447,473	2,593,000	2,593,000	2,828,652	9.09%	9.09%
Miscellaneous Revenues	11,232	300	300	1,000	233.33%	233.33%
Interfund Transfers	390,000	533,902	533,902	61,907	-88.40%	-88.40%
Other Sources	-	-	-	-	-	-
TOTAL SOURCES	\$ 2,848,705	\$ 3,251,426	\$ 3,369,120	\$ 3,077,793	-5.34%	-8.65%

Expense Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Appropriations						
Personnel	\$ 1,308,152	\$ 1,418,631	\$ 1,418,631	\$ 1,359,987	-4.13%	-4.13%
Operating	906,954	946,980	945,694	1,010,577	6.72%	6.86%
Capital	49,889	195,000	197,700	-	-100.00%	-100.00%
Debt Service	196,208	197,158	197,158	197,158	-	-
Depreciation	-	-	-	-	-	-
Other & Transfers Out	343,236	369,433	369,433	331,981	-10.14%	-10.14%
Reserves	-	124,224	240,504	178,090	43.36%	-25.95%
TOTAL USES	\$ 2,804,439	\$ 3,251,426	\$ 3,369,120	\$ 3,077,793	-5.34%	-8.65%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Waterpark	\$ 1,684,850	\$ 2,002,073	\$ 2,118,517	\$ 1,808,496	-9.67%	-14.63%
Food & Beverage	343,839	373,838	373,838	374,074	0.06%	0.06%
Lifeguards	435,896	490,048	490,048	510,476	4.17%	4.17%
Rangers	-	-	-	-	-	-
Sales Clerks	107,552	129,722	128,522	127,888	-1.41%	-0.49%
Cashiers	139,636	138,525	138,525	145,441	4.99%	4.99%
Aquatic Maintenance	64,254	86,826	86,826	67,025	-22.81%	-22.81%
Group Sales	28,412	30,394	32,844	44,393	46.06%	35.16%
TOTAL USES	\$ 2,804,439	\$ 3,251,426	\$ 3,369,120	\$ 3,077,793	-5.34%	-8.65%

HUD Neighborhood Stabilization

The Neighborhood Stabilization Program (NSP) was established for the purpose of stabilizing communities that have suffered from foreclosures and abandonment.

NSP is a component of the Community Development Block Grant (CDBG). The CDBG regulatory structure is the platform used to implement NSP and the HOME program provides a safe harbor for NSP affordability requirements.

NSP funds may be used for activities which include, but are not limited to:

- Establish financing mechanisms for purchase and redevelopment of foreclosed homes and residential properties;
- Purchase and rehabilitate homes and residential properties abandoned or foreclosed;
- Establish land banks for foreclosed homes;
- Demolish blighted structures;
- Redevelop demolished or vacant properties

Revenue Category	FY 2010 Actual Revenues	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Balances Forward	\$ -	\$ -	\$ -	\$ -	-	-
Estimated Revenue:						
Federal Grant	3,905,202	-	3,048,214	-	-	-100.00%
Miscellaneous	29,307	-	395,039	-	-	-100.00%
TOTAL SOURCES	\$ 3,934,509	\$ -	\$ 3,443,253	\$ -	-	-100.00%

Expenditure Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Appropriations						
Personnel	\$ 84,815	\$ -	\$ 300,064	\$ -	-	-100.00%
Operating	3,849,694	-	3,095,189	-	-	-100.00%
Capital Outlay	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other & Transfers Out	-	-	48,000	-	-	-100.00%
Reserves	-	-	-	-	-	-
TOTAL USES	\$ 3,934,509	\$ -	\$ 3,443,253	\$ -	-	-100.00%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
NSP 2008-2009	\$ 3,934,509	\$ -	\$ 395,039	\$ -	-	-100.00%
NSP 2010-2011	-	-	3,048,214	-	-	-100.00%
TOTAL USES	\$ 3,934,509	\$ -	\$ 3,443,253	\$ -	-	-100.00%

Department of Energy Grant Fund

The fund is used to account for various projects funded by the Department of Energy with the purposes of implementing programs whose overall goals are to reduce energy consumption.

Revenue Category	FY 2010 Actual Revenues	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Balances Forward	\$ -	\$ -	\$ -	\$ -	-	-
Estimated Revenue:						
Charge for Service	-	-	-	-	-	-
Intergovernmental	404,783	-	-	-	-	-
Miscellaneous	66	-	-	-	-	-
Interfund Transfers	148,339	-	-	-	-	-
Other Sources	-	-	-	-	-	-
TOTAL SOURCES	\$ 553,188	\$ -	\$ -	\$ -	-	-

Expenditure Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Appropriations						
Personnel	\$ -	\$ -	\$ -	\$ -	-	-
Operating	108,026	-	-	-	-	-
Capital Outlay	358,377	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other & Transfers Out	-	-	-	-	-	-
Reserves	-	-	-	-	-	-
TOTAL USES	\$ 466,403	\$ -	\$ -	\$ -	-	-

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
DOE Grant	\$ 466,403	\$ -	\$ -	\$ -	-	-
TOTAL USES	\$ 466,403	\$ -	\$ -	\$ -	-	-

DEBT SERVICE FUND & CAPITAL PROJECTS

DEBT SERVICE FUND & CAPITAL PROJECTS	107
<i>Debt Service Fund</i>	<i>108</i>
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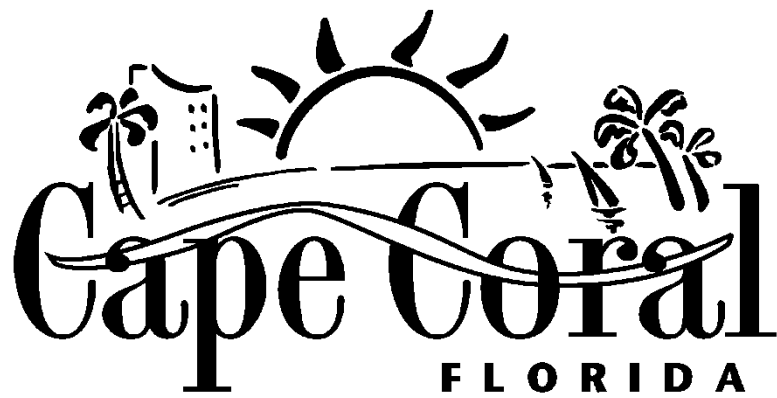
Debt Service Fund

Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Revenue Category	FY 2010 Actual Revenues	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Balances Forward	\$ -	\$ -	\$ -	\$ -	-	-
Estimated Revenue:						
Ad Valorem Taxes	-	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-	-
Miscellaneous	960	-	-	-	-	-
Interfund Transfers	2,468,771	2,459,169	2,459,169	2,465,957	0.28%	0.28%
Other Sources	-	-	-	-	-	-
TOTAL SOURCES	\$ 2,469,731	\$ 2,459,169	\$ 2,459,169	\$ 2,465,957	0.28%	0.28%

Expenditure Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Appropriations						
Personnel	\$ -	\$ -	\$ -	\$ -	-	-
Operating	800	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Debt Service	2,458,100	2,459,169	2,459,169	2,465,957	0.28%	0.28%
Other & Transfers Out	3,471	-	-	-	-	-
Reserves	-	-	-	-	-	-
TOTAL USES	\$ 2,462,371	\$ 2,459,169	\$ 2,459,169	\$ 2,465,957	0.28%	0.28%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
1999 Capital Imprv	\$ 196	\$ -	\$ -	\$ -	-	-
2002 Special Rev	731,756	734,101	734,101	739,688	0.76%	0.76%
2003 GO Bond	2,761	-	-	-	-	-
2004 Tax Cap Improv	514	-	-	-	-	-
2005 Capital Imprv Ref	1,727,144	1,725,068	1,725,068	1,726,269	0.07%	0.07%
Bank of America Lease	-	-	-	-	-	-
TOTAL USES	\$ 2,462,371	\$ 2,459,169	\$ 2,459,169	\$ 2,465,957	0.28%	0.28%



Capital Projects

- **Computer (ERP) System** – Computer System Replacement Fund is used to account for the costs associated with replacing the City's financial operating software and related applications.
- **Charter School Construction** – Charter School Construction Fund is used to account for the design and construction of the various school buildings whose Charters have been approved by Lee County School District. In FY 2009, the construction of a high school was authorized.
- **Fire Station Construction**- Fire Stations Fund is used to account for the design and construction of new and replacement Fire Stations as well as the expansion of the Emergency Operations Center.
- **Public Safety Building** - Public Safety Fund was originally created to account for the design and construction of the Public Safety Building. During the course of project development, the scope changed to the construction of Police Headquarters.
- **Cops Technology Grant** - US Dept. of Justice Grant is for replacement of communications equipment.
- **Santa Barbara Widening** - Santa Barbara Widening Fund is used to account for roadway improvements and access on Santa Barbara Boulevard from SR 78 to Cape Coral Parkway.
- **Del Prado Widening** - Del Prado Widening Fund is used to account for the roadway improvements of Del Prado Boulevard from State Road 78 to Kismet Parkway.
- **Transportation Capital** – Transportation Capital Fund is used to account for improvements to various roadways including Median Landscaping, DeNavarra Parkway Extension, and miscellaneous road resurfacing.
- **Public Works Capital** – Public Works Capital Fund is used to account for various capital improvements including North Cape Government Complex, Seawall Construction, Everest Complex perimeter wall, and the South and North Waterway Locks.
- **Parks Capital Project** – Parks Capital Projects is used to account for the acquisition of park land and improvements at various parks.

CAPITAL PROJECTS

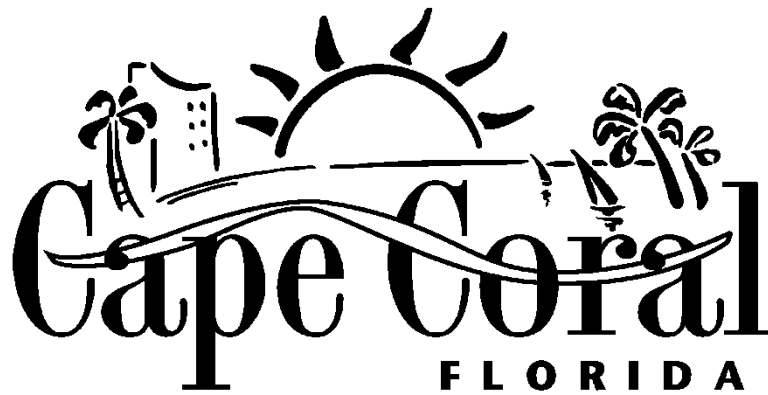
On an annual basis, only additional appropriations to the capital projects are budgeted.

Revenue Category	FY 2010 Actual Revenues	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Balances Forward	\$ -	\$ -	\$ -	\$ -	-	-
Estimated Revenue:						
Intergovernmental Revenues	6,087,806	-	593,958	-	-	-100.00%
Miscellaneous Revenues	306,600	-	-	-	-	-
Interfund Transfers	3,119,482	3,100,000	3,141,785	650,000	-79.03%	-79.31%
Other Sources	37,771,714	-	8,111,907	-	-	-100.00%
TOTAL SOURCES	\$ 47,285,602	\$ 3,100,000	\$ 11,847,650	\$ 650,000	-79.03%	-94.51%

Expenditure Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Appropriations						
Personnel ¹	\$ 244,139	\$ -	\$ 544,628	\$ 405,668	-	-25.51%
Operating	2,240,343	-	172,388	32,177	-	-81.33%
Capital	27,844,502	3,100,000	10,518,727	212,155	-93.16%	-97.98%
Debt Service	440,485	-	611,907	-	-	-100.00%
Other	5,626,514	-	-	-	-	-
TOTAL USES	\$ 36,395,983	\$ 3,100,000	\$ 11,847,650	\$ 650,000	-79.03%	-94.51%

¹ In FY 2010, Transportation transferred 8 sidewalk positions (4 EO VII and 4 Laborers) from the General Fund for sidewalk construction. The cost of the positions are capitalized as part of cost of the sidewalks and are fully funded from \$.05 Gas Tax and grant revenues.

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Government Service:						
Wilma Disaster Improvement	\$ 4,611	\$ -	\$ -	\$ -	-	-
Charter High School	40,861	-	8,111,907	-	-	-100.00%
Computer System Replacement	653,898	-	-	-	-	-
Public Safety						
Fire Station Construction	132,715	-	-	-	-	-
Public Safety Building	1,202,444	-	-	-	-	-
COPS Technology Grant	1,987,372	-	-	-	-	-
Public Works						
Santa Barbara Widening	8,696,417	-	-	-	-	-
Del Prado Widening	16,406,900	-	-	-	-	-
Transportation Capital	2,013,412	3,100,000	3,593,958	650,000	-79.03%	-81.91%
Public Works Capital	41,190	-	-	-	-	-
Cultural/Recreation						
Parks Capital Projects	5,216,163	-	141,785	-	-	-100.00%
TOTAL USES	\$ 36,395,983	\$ 3,100,000	\$ 11,847,650	\$ 650,000	-79.03%	-94.51%



Enterprise Funds

ENTERPRISE FUNDS	113
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<i>Golf Course</i>	<i>122</i>

Water & Sewer

Revenue Category	FY 2010 Actual Revenues	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Balances Forward	\$ -	\$ 7,736,290	\$ 25,685,872	\$ 39,741,642	413.70%	54.72%
Estimated Revenue:						
Licenses and Permits	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Charges for Services	51,193,315	66,228,735	66,228,735	70,635,824	6.65%	6.65%
Fines & Forfeits	647,617	559,698	559,698	385,445	-31.13%	-31.13%
Miscellaneous	1,189,554	327,056	327,056	455,061	39.14%	39.14%
Other Sources	3,393,437	9,819,908	9,819,908	10,229,402	4.17%	4.17%
TOTAL SOURCES	\$ 56,423,923	\$ 84,671,687	\$ 102,621,269	\$ 121,447,374	43.43%	18.35%

Expense Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Appropriations						
Personnel ¹	\$ 16,352,867	\$ 18,404,137	\$ 18,404,137	\$ 16,239,915	-11.76%	-11.76%
Operating ²	16,393,824	19,205,801	19,642,326	19,344,361	0.72%	-1.52%
Capital ³	918,368	3,791,803	3,927,534	1,933,067	-49.02%	-50.78%
Debt Service ⁴	21,825,492	28,460,751	28,460,751	31,828,503	11.83%	11.83%
Other & Transfers Out ⁵	10,920,106	3,264,327	3,264,327	2,267,249	-30.54%	-30.54%
Reserves	-	11,544,868	28,992,194	49,834,279	331.66%	71.89%
TOTAL USES	\$ 66,410,657	\$ 84,671,687	\$ 102,691,269	\$ 121,447,374	43.43%	18.26%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
PW Administration ⁶	\$ 3,723,092	\$ 3,532,810	\$ 3,781,675	\$ 3,428,505	-2.95%	-9.34%
Utility Division ⁷	59,386,674	77,849,460	95,509,904	114,191,007	46.68%	19.56%
Financial Services ⁸	3,300,891	3,289,417	3,329,690	3,827,862	16.37%	14.96%
TOTAL USES	\$ 66,410,657	\$ 84,671,687	\$ 102,621,269	\$ 121,447,374	43.43%	18.35%

Notes: FY 2010 Expenditures are on a budgetary basis:

1. Personnel costs do not include "OPEB" recorded at \$1,755,691 as this is a non-cash accounting entry.
2. Operating costs do not include "Depreciation" recorded at \$6,777,434 as this is a non-cash accounting entry.
3. Capital outlay includes capitalized assets that are recorded on the balance sheet for financial reporting purposes.
4. Debt service includes principal costs which are recorded on the balance sheet for financial reporting purposes.
5. Other & transfers out includes \$9,520,00 which was transferred to the water & sewer capital project fund and \$1,624,368 to utility assessment and utility impact CIAC funds but eliminated for financial reporting purposes.
6. Interfund service payments to the general fund and property liability fund are budgeted and recorded here.
7. Utilities Division includes programs such as Utility Admin, water production, water reclamation, and collection / distribution maintenance. Debt service payments are included in this total.
8. Financial Services includes accounting, billing, and customer service operations.

Water & Sewer Utility Extension Capital Project

Revenue Category	FY 2010 Actual Revenues	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Prior Year Cash Balance	\$ -	\$ 32,765,067	\$ 32,765,067	\$ 18,849,952	-42.47%	-42.47%
Estimated Revenue:						
Permits, Assessments	11,355,121	16,191,069	16,191,069	16,842,640	-	-
Fines & Forfeits	145,254	-	-	-	-	-
Miscellaneous	8,330,923	2,145,000	2,145,000	1,001,378	-53.32%	-53.32%
Other Sources	3,209,681	-	-	-	-	-
TOTAL SOURCES	\$ 23,040,979	\$ 51,101,136	\$ 51,101,136	\$ 36,693,970	-28.19%	-28.19%

Expenditure Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Appropriations						
Personnel ¹	\$ -	\$ -	\$ -	\$ -	-	-
Operating ²	329,703	672,000	672,000	356,018	-47.02%	-47.02%
Capital ³	1,558,434	-	-	-	-	-
Debt Service ⁴	17,000,609	16,191,069	16,191,069	15,700,820	-3.03%	-3.03%
Other & Transfers Out ⁵	4,416,762	-	-	-	-	-
Reserves	-	34,238,067	34,238,067	20,637,132	-39.72%	-39.72%
TOTAL USES	\$ 23,305,508	\$ 51,101,136	\$ 51,101,136	\$ 36,693,970	-28.19%	-28.19%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Southeast 1	\$ 1,979,565	\$ 1,943,785	\$ 1,943,785	\$ 1,900,586	-2.22%	100.00%
Surfside	184,764	178,556	178,556	175,893	-1.49%	200.00%
Blue & Green Water	6,725	-	-	-	-	-
South west Area II	2,105,675	2,041,178	2,041,178	2,014,175	-1.32%	-
South west Area III	2,001,602	1,934,333	1,934,333	1,888,135	-2.39%	-
South west Area IV	4,910,124	4,820,175	4,820,175	4,793,950	-0.54%	-
South west Area V	3,442,454	3,253,262	3,253,262	3,133,491	-3.68%	-3.68%
South west Area V//VII	364,154	-	-	-	-	-
Green Wastew ater	313,085	-	-	-	-	-
Orange Wastew ater	2,851,779	-	-	-	-	-
Orange Irrigation	1,392,825	-	-	-	-	-
Santa Barbara/Diplomat Water	12	-	-	-	-	-
Pine Island Area	541,361	517,618	517,618	465,463	-10.08%	100.00%
South west Area I	1,670,510	1,502,162	1,502,162	1,084,735	-27.79%	100.00%
North Central Loop Area	191,291	-	-	-	-	-
North Loop Area	-	-	-	-	-	-
Trafalgar North Water	12	-	-	-	-	-
North 1 - 8 Water Only	1,349,570	-	-	-	-	-
Utility Ext Special Assesment	-	34,910,067	34,910,067	21,237,542	100.00%	-39.16%
TOTAL USES	\$ 23,305,508	\$ 51,101,136	\$ 51,101,136	\$ 36,693,970	-28.19%	-28.19%

Notes: FY 2010 Expenditures are on a budgetary basis:

1. No personnel assigned to this fund.
2. Operating costs do not include "Depreciation" recorded at \$10,073,276 as this is a non-cash accounting entry.
3. Capital outlay includes capitalized assets that are recorded on the balance sheet for financial reporting purposes.
4. Debt service includes principal costs which are recorded on the balance sheet for financial reporting purposes.
5. Other & transfers out includes \$29.2 million transferred between the water & sewer funds and \$1,624,368 to utility assessment and utility impact CIAC funds but eliminated for financial reporting purposes.

Water & Sewer Capital Projects

Revenue Category	FY 2010 Actual Revenues	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Balances Forward	\$ -	\$ -	\$ -	\$ -	-	-
Estimated Revenue:						
Intergovernmental	-	-	-	-	-	-
Miscellaneous	820	-	-	-	-	-
Other Sources	9,970,000	39,980,650	39,980,650	2,163,500	-94.59%	-94.59%
TOTAL SOURCES	\$ 9,970,820	\$ 39,980,650	\$ 39,980,650	\$ 2,163,500	-94.59%	-94.59%

Expenditure Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Appropriations						
Personnel ¹	\$ 38,700	\$ -	\$ -	\$ -	-	-
Operating ^{1, 2}	629,710	-	-	-	-	-
Capital ¹	32,028,310	39,980,650	39,980,650	2,163,500	-94.59%	-94.59%
Debt Service	1,730,657	-	-	-	-	-
Other	16,560	-	-	-	-	-
Reserves	-	-	-	-	-	-
TOTAL USES	\$ 34,443,937	\$ 39,980,650	\$ 39,980,650	\$ 2,163,500	-94.59%	-94.59%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Reuse System Improvements	42,910	-	\$ -	\$ -	-	-
Reclaimed Water ASR Wells	691,491	-	-	-	-	-
North Cape Government Complex	2,156	-	-	-	-	-
North RO Plant	12,739,128	-	-	-	-	-
Everest Expansion	2,709,915	-	-	-	-	-
North Wastewater Facility	160,975	4,000,000	4,000,000	-	-100.00%	-100.00%
I & I Pipe Replacement	567,452	-	-	-	-	-
SW RO Wellsite & Expansion	2,454,140	-	-	-	-	-
SW WR Facility Expansion	9,649,894	-	-	-	-	-
SW & EV WR Deep Injection Well	-	-	-	-	-	-
Palm Tree Water Main Extension	-	610,200	610,200	-	-100.00%	-100.00%
Galvanized Pipe Service Replace	-	1,000,000	1,000,000	1,000,000	-	-
North Wellheads	352,597	-	-	10,000	-	-
North Wellsites for North RO Plant	13,905	-	-	-	-	-
Biosolids Treatment Fac. -SWWRF	3,520,684	25,200,000	25,200,000	-	-100.00%	-100.00%
SW 5 Non Assessed Utility Type	308,283	-	-	-	-	-
Viscaya Pump Station	8,925	-	-	-	-	-
W Stor/Pump & Lake Kennedy Irr	640,724	-	-	-	-	-
North WRF Reject Storage Tank	-	-	-	-	-	-
Collection & Distribution	-	-	-	-	-	-
WSCP Adm WRF South Plant	-	6,300,000	6,300,000	-	-100.00%	-100.00%
WSCP Adm WRF Coll Syst	102,254	1,291,250	1,291,250	1,153,500	-10.67%	-10.67%
Water Treatment	79,975	-	-	-	-	-
RO South UWA002	16,230	1,579,200	1,579,200	-	-100.00%	-100.00%
North Del Prado Water Extension	359,365	-	-	-	-	-
Utility Administration	22,934	-	-	-	-	-
TOTAL USES	\$ 34,443,937	\$ 39,980,650	\$ 39,980,650	\$ 2,163,500	-94.59%	-94.59%

Notes: FY 2010 Expenditures are on a budgetary basis:

1. Personnel costs are related to inspection and project administration; these costs become part of the capitalized asset.
2. Operating costs do not include "Depreciation" recorded at \$4,986,398 as this is a non-cash accounting entry.
3. Capital outlay includes capitalized assets that are recorded on the balance sheet for financial reporting purposes.
4. Debt service includes principal costs which are recorded on the balance sheet for financial reporting purposes.

Water & Sewer Impact & Contribution in Aid of Construction (CIAC) Fees

Revenue Category	FY 2010 Actual Revenues	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Balances Forward	\$ -	\$ 8,293,720	\$ 3,091,804	\$ 9,122,405	9.99%	195.05%
Estimated Revenue:						
Charges for Service	-	-	-	4,345	-	-
Fines & Forfeits	537,209	-	-	-	-	-
Permits, Impacts	7,791,074	1,526,188	1,526,188	2,234,157	46.39%	46.39%
Miscellaneous	1,257,153	-	-	3,049	-	-
Other Sources ¹	1,188,172	-	-	-	-	-
TOTAL SOURCES	\$ 10,773,608	\$ 9,819,908	\$ 4,617,992	\$ 11,363,956	15.72%	146.08%

Expenditure Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Appropriations						
Personnel	\$ -	\$ -	\$ -	\$ -	-	-
Operating ²	64,059	-	-	7,394	-	-
Capital	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other ³	23,096,579	9,819,908	4,617,992	9,757,867	-0.63%	111.30%
Reserves	-	-	-	1,598,695	-	-
TOTAL USES	\$ 23,160,638	\$ 9,819,908	\$ 4,617,992	\$ 11,363,956	15.72%	146.08%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Water Impact Fees	\$ 10,031,610	\$ 6,982,816	\$ 2,042,540	\$ 1,120,802	-83.95%	-45.13%
Sewer Impact Fees	2,994,142	680,947	632,724	4,667,166	585.39%	637.63%
Sewer Impact Fees Dist2	2,818,526	61,737	390,991	858,020	1289.80%	119.45%
Irrigation Impact Fees	628,955	719,713	333,436	754,116	4.78%	126.17%
Water CIAC Fees	666,598	716,176	465,415	1,321,834	84.57%	184.01%
Sewer CIAC Fees	4,717,361	548,232	341,363	2,202,564	301.76%	545.23%
Irrigation CIAC Fees	1,303,446	110,287	411,523	439,454	298.46%	6.79%
TOTAL USES	\$ 23,160,638	\$ 9,819,908	\$ 4,617,992	\$ 11,363,956	15.72%	146.08%

Notes:

1. Other Sources include transfer in from Water & Sewer Operations; for financial reporting this transaction would be eliminated.
2. Operating costs do not include "Depreciation" recorded at \$34,528 as this is a non-cash accounting entry.
3. Other Uses includes transfers out to various utility capital expansion funds and water & sewer operations to cover the cost of construction and/or debt service; for financial reporting these transactions would be eliminated.

Stormwater

Revenue Category	FY 2010 Actual Revenues	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Balances Forward	\$ -	\$ 6,533,248	\$ 7,807,285	\$ 9,679,950	48.16%	23.99%
Estimated Revenue:						
Licenses and Permits	21,246	5,000	5,000	5,000	-	-
Intergovernmental	5,900	-	100,000	-	-	-100.00%
Charges for Services	12,923,033	11,926,153	11,926,153	11,985,536	0.50%	0.50%
Fines & Forfeits	103,717	10,000	10,000	10,000	-	-
Miscellaneous	315,171	25,000	25,000	25,000	-	-
Interfund Transfers	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
TOTAL SOURCES	\$ 13,369,067	\$ 18,499,401	\$ 19,873,438	\$ 21,705,486	17.33%	9.22%

Expense Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Appropriations						
Personnel ¹	\$ 6,306,408	\$ 7,342,756	\$ 7,342,756	\$ 6,680,232	-9.02%	-9.02%
Operating ²	2,398,429	2,873,354	2,982,917	3,914,531	36.24%	31.23%
Capital ³	107,590	457,575	468,725	1,331,980	191.10%	184.17%
Debt Service ⁴	593,347	573,907	573,907	572,250	-0.29%	-0.29%
Other & Transfers Out ⁵	2,575,229	1,090,000	1,090,000	6,250,000	473.39%	473.39%
Reserves	-	6,161,809	7,415,133	2,956,493	-52.02%	-60.13%
TOTAL USES	\$ 11,981,003	\$ 18,499,401	\$ 19,873,438	\$ 21,705,486	17.33%	9.22%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
PW Administration ⁶	\$ 913,195	\$ 934,340	\$ 934,340	\$ 1,026,211	9.83%	9.83%
Stormwater Operations ⁷	8,401,826	15,907,630	17,281,667	19,008,638	19.49%	9.99%
Surface Water Mgmt ⁸	1,424,774	336,986	336,986	405,023	20.19%	20.19%
Environmental Division ⁹	1,168,027	1,233,964	1,233,964	1,198,176	-2.90%	-2.90%
Financial Services ¹⁰	73,181	86,481	86,481	67,438	-22.02%	-22.02%
TOTAL USES	\$ 11,981,003	\$ 18,499,401	\$ 19,873,438	\$ 21,705,486	17.33%	9.22%

Notes: FY 2010 Expenditures are on a budgetary basis:

1. Personnel costs do not include "OPEB" recorded at \$653,395 as this is a non-cash accounting entry.
2. Operating costs do not include "Depreciation" recorded at \$1,122,258 as this is a non-cash accounting entry.
3. Capital outlay includes capitalized assets that are recorded on the balance sheet for financial reporting purposes.
4. Debt service includes principal costs which are recorded on the balance sheet for financial reporting purposes.
5. Other & transfers out includes \$1,149,455 which was transferred to the stormwater capital project fund but eliminated for financial reporting purposes.
6. Interfund service payments to the general fund and property liability fund are budgeted and recorded here.
7. Stormwater operations includes programs such as drainpipe replacement, catch basins, drainage management, swales, regrading, canal maintenance.
8. Surface water management is involved with new construction and related drainage issues in the right-of-way.
9. Environmental Division is responsible for testing of canal waters and the operation of the laboratory.
10. Financial Services includes accounting and billing costs.

Stormwater Capital Projects

Revenue Category	FY 2010 Actual Revenues	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Balances Forward	\$ -	\$ -	\$ -	\$ -	-	-
Estimated Revenue:						
Intergovernmental	-	-	-	-	-	-
Miscellaneous	100,125	-	-	-	-	-
Interfund Transfer	1,149,455	1,090,000	1,090,000	6,250,000	473.39%	473.39%
Other Sources	-	-	-	-	-	-
TOTAL SOURCES	\$ 1,249,580	\$ 1,090,000	\$ 1,090,000	\$ 6,250,000	473.39%	473.39%

Expenditure Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Appropriations						
Personnel	\$ -	\$ -	\$ -	\$ -	-	-
Operating ¹	-	-	-	-	-	-
Capital ²	605,414	1,090,000	1,090,000	6,250,000	473.39%	473.39%
Debt Service	-	-	-	-	-	-
Other	-	-	-	-	-	-
Reserves	-	-	-	-	-	-
TOTAL USES	\$ 605,414	\$ 1,090,000	\$ 1,090,000	\$ 6,250,000	473.39%	473.39%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
SWR CPF-DP Improvements	\$ 320,494	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	-	-
SWR CPF-CRA DP Imprvmnts	\$ 252,515	\$ -	\$ -	\$ -	-	-
Env. Resources -Land	32,405	90,000	90,000	-	-100.00%	-100.00%
Env. Resources -Building	-	-	-	-	-	-
Utility Ext-Stormdrain Imp.	-	-	-	-	-	-
Surfside Stormdrain Imp.	-	-	-	-	-	-
North Central Loop	-	-	-	-	-	-
SWR Administration	-	-	-	-	-	-
NW Drainage Improvements	-	-	-	5,250,000	-	-
TOTAL USES	\$ 605,414	\$ 1,090,000	\$ 1,090,000	\$ 6,250,000	473.39%	473.39%

Notes: FY 2010 Expenditures are on a budgetary basis:

1. Operating costs do not include "Depreciation" recorded at \$244,589 as this is a non-cash accounting entry.
2. Capital outlay includes capitalized assets that are recorded on the balance sheet for financial reporting purposes.

Charter School Authority

The Charter School Fund is used to account for the operations of the City of Cape Coral Charter School Authority as agreed to in a contract with the Lee County School District to establish a charter school system.

Revenue Category	FY 2010 Actual Revenues	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Balances Forward	\$ -	\$ 2,169,300	\$ 2,169,300	\$ 3,261,924	50.37%	50.37%
Estimated Revenue:					-	-
Intergovernmental	15,036,343	15,392,178	16,051,092	16,361,924	6.30%	1.94%
Capital Outlay	1,213,682	1,256,053	1,256,053	999,875	-20.40%	-20.40%
Charges for Serv	506,041	533,383	475,081	629,940	18.10%	32.60%
Miscellaneous	168,744	-	127,314	128,000	-	-
TOTAL SOURCES	\$ 16,924,810	\$ 19,350,914	\$ 20,078,840	\$ 21,381,663	10.49%	6.49%

Expenditure Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Appropriations						
Personnel	\$ 10,210,085	11,754,579	\$ 11,884,475	12,668,497	7.77%	6.60%
Operating	5,362,383	5,220,950	5,264,398	5,726,146	9.68%	8.77%
Capital Outlay	52,654	181,500	194,500	102,363	-43.60%	-47.37%
Other Expenses	19,446	170,918	170,918	118,050	-30.93%	-30.93%
Reserves	-	2,022,967	2,564,549	2,766,607	36.76%	7.88%
TOTAL USES	\$ 15,644,568	\$ 19,350,914	\$ 20,078,840	\$ 21,381,663	10.49%	6.49%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Basic Instruction	\$ 8,054,765	\$ 9,243,954	\$ 2,045,737	\$ 10,116,889	9.44%	394.54%
Exceptional	167,441	288,218	1,850,725	335,154	16.28%	-81.89%
Guidance Services	250,547	251,383	1,999,441	175,074	-30.36%	-91.24%
Health Services	62,747	67,586	586,503	193,963	186.99%	-66.93%
Other Pupil Services	134,612	160,321	203,617	207,839	29.64%	2.07%
Instructional Media Serv	402,319	343,757	673,911	215,801	-37.22%	-67.98%
Instr Staff Training Srvs	-	-	32,593	10,000	-	-69.32%
Board	500	-	-	3,600	-	-
General Administration	226,527	448,115	818,247	341,328	-23.83%	-58.29%
School Administration	926,221	855,446	2,616,688	1,120,065	30.93%	-57.20%
Facilities Acq & Constr	-	80,000	-	-	-	-
Fiscal Services	204,171	180,000	-	258,200	43.44%	0.00%
Food Services	459,481	502,566	810,268	609,742	21.33%	-24.75%
Data Processing Service	276,702	247,008	479,565	534,058	116.21%	11.36%
Pupil Transportation Serv	546,393	785,112	1,008,760	847,343	7.93%	-16.00%
Operation of Plant	3,493,977	3,562,115	3,679,773	3,329,861	-6.52%	-9.51%
Maintenance of Plant	187,345	145,080	204,630	198,089	36.54%	-3.20%
VPK	250,820	-	394,391	-	-	-100.00%
Debt	-	167,286	167,286	118,050	-29.43%	-29.43%
Reserves	-	2,022,967	2,506,705	2,766,607	36.76%	10.37%
TOTAL USES	\$ 15,644,568	\$ 19,350,914	\$ 20,078,840	\$ 21,381,663	10.49%	6.49%

FY 2012 Tentative Budget. This budget was presented to the Governing Board in June 2011. The final adopted budget will be formally approved by the Governing Board in August 2011 and will be adjusted at the City's public hearing in September 2011. **FY 2011 Amended Budget.** The Governing Board approved 2 budget amendments to the adopted budget. The second was approved in April 2011 and has not yet been incorporated into the City's total budget. The amount was \$407,399 and increased the total to \$20,078,840 from \$19,671,441. Adjustments were additional state funding with a corresponding adjustment to reserves.

Yacht Basin

The Yacht Basin is responsible for providing wet slip storage for deep-water recreational boats and provides regular access from the freshwater canals to saltwater canals and the Gulf of Mexico. The basin offers over 99 slips for monthly and transient dockage.

Revenue Category	FY 2010 Actual Revenues	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Balances Forward	-	\$ 833,278	\$ 780,045	\$ 865,994	3.93%	11.02%
Estimated Revenue:						
Charges for Service	271,129	304,364	304,364	335,597	10.26%	10.26%
Miscellaneous Revenues	-	-	-	-	-	-
Interfund Transfers	-	-	-	-	-	-
Other Sources	1,682	-	-	-	-	-
TOTAL SOURCES	\$ 272,811	\$ 1,137,642	\$ 1,084,409	\$ 1,201,591	5.62%	10.81%

Expense Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Appropriations						
Personnel ¹	\$ 103,513	\$ 111,009	\$ 111,009	\$ 117,312	5.68%	5.68%
Operating ²	133,857	114,688	124,961	165,080	43.94%	32.11%
Capital	-	7,453	15,453	-	-100.00%	-100.00%
Debt Service	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Other & Transfers Out	-	-	-	100,000	-	-
Reserves	-	904,492	832,986	819,199	-9.43%	-1.66%
TOTAL USES	\$ 237,370	\$ 1,137,642	\$ 1,084,409	\$ 1,201,591	5.62%	10.81%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Yacht Basin	\$ 229,610	\$ 1,122,562	\$ 1,069,329	\$ 1,188,764	5.90%	11.17%
Rosen Park	7,760	15,080	15,080	12,827	-14.94%	-14.94%
Chantrey Canal	-	-	-	-	-	-
TOTAL USES	\$ 237,370	\$ 1,137,642	\$ 1,084,409	\$ 1,201,591	5.62%	10.81%

Notes: FY 2010 Expenditures are on a budgetary basis:

1. Personnel costs do not include "OPEB" recorded at \$12,263 as this is a non-cash accounting entry.

Golf Course

The Coral Oaks Golf Course provides for a year-round municipal golf facility to include Clubhouse, Greens, and Restaurant operations.

Revenue Category	FY 2010 Actual Revenues	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Balance Forward	\$ -	\$ -	\$ -	\$ -	-	-
Estimated Revenue:						
Charges for Service	2,092,965	2,242,087	2,247,327	2,213,585	-1.27%	-1.50%
Miscellaneous Revenues	1,062	7,500	7,500	7,500	0.00%	0.00%
Interfund Transfers	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
TOTAL SOURCES	\$ 2,094,027	\$ 2,249,587	\$ 2,254,827	\$ 2,221,085	-1.27%	-1.50%

Expense Category	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Appropriations						
Personnel ¹	\$ 1,166,126	\$ 1,195,245	\$ 1,195,245	\$ 1,166,635	-2.39%	-2.39%
Operating ²	1,005,504	1,026,764	1,036,099	905,150	-11.84%	-12.64%
Capital ³	75,680	-	-	22,300	-	-
Debt Service ⁴	143,338	-	-	-	-	-
Other & Transfers Out	-	-	-	127,000	-	-
Reserves	-	27,578	23,483	-	-100.00%	-100.00%
TOTAL USES	\$ 2,390,648	\$ 2,249,587	\$ 2,254,827	\$ 2,221,085	-1.27%	-1.50%

Program	FY 2010 Actual Expenditures	FY 2011 Adopted Budget	FY 2011 Amended Budget	FY 2012 Adopted Budget	% Change FY 2011 Adopted	% Change FY 2011 Amended
Greens	\$ 983,765	\$ 903,529	\$ 899,434	\$ 899,390	-0.46%	0.00%
Clubhouse	1,147,592	1,060,943	1,070,278	1,049,505	-1.08%	-1.94%
Restaurant	259,291	285,115	285,115	272,190	-4.53%	-4.53%
TOTAL USES	\$ 2,390,648	\$ 2,249,587	\$ 2,254,827	\$ 2,221,085	-1.27%	-1.50%

Notes: FY 2010 Expenditures are on a budgetary basis:

1. Personnel costs do not include "OPEB" recorded at \$131,875 as this is a non-cash accounting entry.
2. Operating costs do not include "Depreciation" recorded at \$190,124 as this is a non-cash accounting entry.

Internal Service Funds

INTERNAL SERVICE FUNDS	123
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Internal Service Funds

Internal Loan – The Internal Loan Fund is to account for the Commercial Paper Program

Workers' Compensation Insurance – The Internal Service Fund of Workers' Compensation Insurance is to account for the self-insurance of workers compensation

Property Liability Insurance – The Internal Service Fund of Property Liability Insurance is to account for the self-insurance liability.

Operating Budget

	FY 2010	FY 2011	FY 2011	FY 2012	% Change	% Change
	Actual	Adopted	Amended	Adopted	FY 2011	FY 2011
Revenue Category	Revenues	Budget	Budget	Budget	Adopted	Amended
Balances Forward	\$ -	\$ 9,415,490	\$ 9,817,843	\$ 23,814,239	152.93%	142.56%
Estimated Revenue:						
Charges for Services	6,842,615	5,330,400	9,971,743	2,918,662	-45.24%	-70.73%
Interest	10,177,563	10,043,029	10,567,949	10,794,965	7.49%	2.15%
Interfund Transfers	8,584,554	-	-	-	-	-
Other	715,729	-	-	-	-	-
TOTAL SOURCES	\$ 26,320,461	\$ 24,788,919	\$ 30,357,535	\$ 37,527,866	51.39%	23.62%

	FY 2010	FY 2011	FY 2011	FY 2012	% Change	% Change
	Actual	Adopted	Amended	Adopted	FY 2011	FY 2011
Expenditure Category	Expenditures	Budget	Budget	Budget	Adopted	Amended
Appropriations						
Personnel ¹	\$ 267,001	\$ 271,434	\$ 271,674	\$ 281,797	3.82%	3.73%
Operating	5,757,030	6,800,550	6,809,106	6,238,900	-8.26%	-8.37%
Capital	-	-	-	-	-	-
Debt Service	10,390,322	10,028,029	15,194,042	10,779,965	7.50%	-29.05%
Other	6,583,651	-	-	-	-	-
Reserves	-	7,688,906	8,082,713	20,227,204	163.07%	150.25%
TOTAL USES	\$ 22,998,004	\$ 24,788,919	\$ 30,357,535	\$ 37,527,866	51.39%	23.62%

1. Risk Management personnel and related operating costs moved from the General Fund Human Resources. Risk Manager is charged to Workers' Comp Fund; HR Claims Examiner charged to Property/Liability Fund; and HR Risk Generalist is split 50%/50% between the WC/PL funds.

	FY 2010	FY 2011	FY 2011	FY 2012	% Change	% Change
	Actual	Adopted	Amended	Adopted	FY 2011	FY 2011
Program	Expenditures	Budget	Budget	Budget	Adopted	Amended
Internal Loan Fund	\$ 17,078,306	\$ 10,028,029	\$ 15,194,292	\$ 24,373,822	143.06%	60.41%
Workers' Comp Ins	3,279,701	9,702,860	9,583,700	8,637,337	-10.98%	-9.87%
Property/Liab. Ins	2,639,997	5,058,030	5,579,543	4,516,707	-10.70%	-19.05%
TOTAL USES	\$ 22,998,004	\$ 24,788,919	\$ 30,357,535	\$ 37,527,866	51.39%	23.62%

Facilities Management

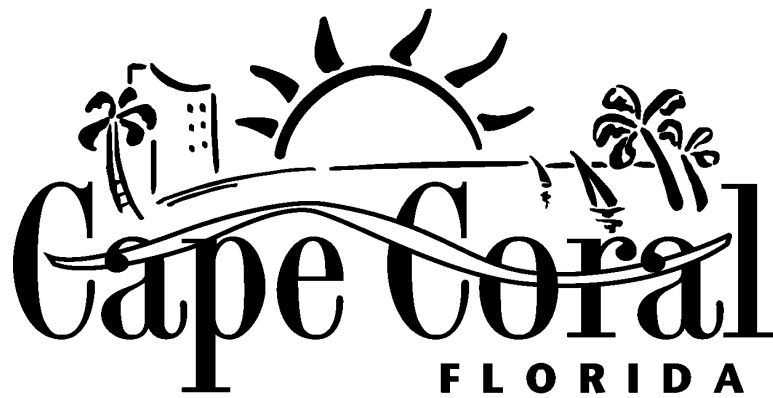
	FY 2010	FY 2011	FY 2011	FY 2012	% Change	% Change
	Actual	Adopted	Amended	Adopted	FY 2011	FY 2011
Expenditure Category	Expenditures	Budget	Budget	Budget	Adopted	Amended
Appropriations						
Personnel	\$ -	\$ -	\$ 907,125	\$ 2,534,443	-	179.39%
Operating	-	-	227,081	455,290	-	100.50%
Capital	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Other Charge Backs	-	-	(1,134,206)	(2,989,733)	-	163.60%
Reserves	-	-	-	-	-	-
TOTAL USES	\$ -	\$ -	\$ -	\$ -	-	-

	FY 2010	FY 2011	FY 2011	FY 2012	% Change	% Change
	Actual	Adopted	Amended	Adopted	FY 2011	FY 2011
Program	Expenditures	Budget	Budget	Budget	Adopted	Amended
Facilities Administration	\$ -	\$ -	\$ 240,119	\$ 754,162	-	214.08%
Facilities Maintenance	\$ -	\$ -	\$ 894,087	\$ 2,235,571	-	150.04%
Facilities Charge Backs	\$ -	\$ -	\$ (1,134,206)	(2,989,733)	-	163.60%
TOTAL USES	\$ -	\$ -	\$ -	\$ -	-	-

Fleet Management

	FY 2010	FY 2011	FY 2011	FY 2012	% Change	% Change
	Actual	Adopted	Amended	Adopted	FY 2011	FY 2011
Expenditure Category	Expenditures	Budget	Budget	Budget	Adopted	Amended
Appropriations						
Personnel	\$ -	\$ -	\$ 549,877	\$ 1,490,007	-	170.97%
Operating	-	-	490,205	960,928	-	96.03%
Capital	-	-	16,165	-	-	-100.00%
Debt Service	-	-	-	-	-	-
Other Charge Backs	-	-	(1,056,247)	(2,450,935)	-	132.04%
Reserves	-	-	-	-	-	-
TOTAL USES	\$ -	\$ -	\$ -	\$ -	-	-

	FY 2010	FY 2011	FY 2011	FY 2012	% Change	% Change
	Actual	Adopted	Amended	Adopted	FY 2011	FY 2011
Program	Expenditures	Budget	Budget	Budget	Adopted	Amended
Fleet Administration	\$ -	\$ -	\$ 129,089	\$ 285,341	-	121.04%
Fleet Maintenance	\$ -	\$ -	\$ 927,158	\$ 2,165,594	-	133.57%
Fleet Charge Backs	\$ -	\$ -	\$ (1,056,247)	(2,450,935)	-	132.04%
TOTAL USES	\$ -	\$ -	\$ -	\$ -	-	-



Asset Improvement Program & Full Cost Allocation

ASSET IMPROVEMENT PROGRAM & FULL COST ALLOCATION	127
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Asset Improvement Program

The City of Cape Coral Asset Improvement Program is a comprehensive program including a summary of assets owned by the City coupled with the condition and future plans for those assets. The Asset Improvements Program budgetary process encompasses the integration of revenues and expenditures along with, program policy issues included in the City's long range planning process.

The goals and objectives of the Program are:

- to increase efficiency of City operations by maintaining assets in acceptable condition.
- to recommend an annual level of combined expenditures for capital, major maintenance and equipment replacement to aid in the stabilization of property tax levies from year to year.
- to identify assets no longer needed by the City and assess the salvage/recoverable value of those assets, if any.
- to reduce utility and maintenance costs by identifying improvements that will result in annual cost savings.
- to suggest a long-term plan for each asset.
- to identify a plan for proposed maintenance and replacement of existing assets and acquisition of new assets which is based on a reasonable expectation of what the City can afford.
- to be an on-going tool for annual asset tracking, update the asset inventory and re-assess long-term plans.

Program Summary

Funded Improvements

The funding requirements of the Asset Improvements Program for FY 2012-2017 are summarized below:

ASSET IMPROVEMENT PROGRAM			
	FY 2012	FY 2013 - FY 2017	Total
Capital Improvement Program			
Public Buildings	\$ -	\$ -	\$ -
Parks & Recreation	-	-	-
Stormwater	6,250,000	4,380,000	10,630,000
Transportation	1,376,498	26,197,693	27,574,191
Utilities	2,163,500	46,798,529	48,962,029
Total Capital Improvement Program	9,789,998	77,376,222	87,166,220
Capital Vehicle Program	590,500	25,905,709	26,496,209
Capital Equipment Program	2,880,657	36,498,066	39,378,723
Capital Maintenance Program	10,689,214	73,651,996	84,341,209
TOTAL EXPENDITURES	\$ 23,950,369	\$ 213,431,993	\$ 237,382,362

Asset Improvement Program Tables

ASSET IMPROVEMENT PROGRAM

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	TOTAL
Capital Improvement Program							
Public Buildings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Parks & Recreation	-	-	-	-	-	-	-
Stormwater	6,250,000	1,095,000	1,095,000	1,095,000	1,095,000	-	10,630,000
Transportation	1,376,498	4,086,217	7,148,348	5,494,548	5,618,580	3,850,000	27,574,191
Utilities	2,163,500	3,762,675	6,584,259	12,147,973	11,338,122	12,965,500	48,962,029
Total Capital Improvement Program	9,789,998	8,943,892	14,827,607	18,737,521	18,051,702	16,815,500	87,166,220
Capital Vehicle Program	590,500	6,175,311	5,545,575	4,506,329	4,862,954	4,815,540	26,496,209
Capital Equipment Program	2,880,657	10,917,515	6,589,782	7,860,813	6,699,345	4,430,612	39,378,723
Capital Maintenance Program	10,689,214	14,563,800	15,011,960	15,157,740	14,594,775	14,323,721	84,341,209
TOTAL EXPENDITURES	\$23,950,369	\$40,600,517	\$41,974,923	\$46,262,403	\$44,208,777	\$40,385,373	\$237,382,362

SUMMARY OF SOURCE REVENUES

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	TOTAL
Alarm Fees	\$ 8,543	\$ 9,201	\$ 9,910	\$ 10,675	\$ 11,500	\$ 12,390	\$ 62,219
All Hazards	40,883	45,690	47,275	48,907	50,603	52,400	285,758
Assessment Debt	25,000	105,486	105,486	105,486	105,486	105,486	552,430
ALS Fees	-	-	-	-	-	-	-
Building Fees	-	5,947	2,147	92,603	33,954	-	134,651
Debt Proceeds	-	-	-	-	-	-	-
Fire Impact Fees	-	-	-	-	-	-	-
Five Cent Gas Tax	650,000	1,200,000	3,900,000	2,025,000	2,675,000	1,650,000	12,100,000
Five Cent; Road Impact; TIF; County	-	-	-	-	-	-	-
Grants (Federal, State, Local)	-	210,574	520,000	570,000	-	-	1,300,574
General Fund	4,887,490	18,227,683	15,354,557	15,556,994	15,213,457	13,782,553	83,022,733
Golf Course Revenues	678,710	687,120	637,677	704,446	619,816	-	3,327,769
Grants (Federal, State, Local)	-	60,000	60,000	60,000	60,000	60,000	300,000
Irrigation Impact Fee Debt	-	-	-	-	-	-	-
Lot Mowing Fees	-	-	18,329	-	2,631	-	20,960
Park Impact Fees	-	-	-	-	-	-	-
Police Impact Fees	-	-	-	-	-	-	-
Program Revenues	51,780	421,548	664,910	375,758	187,415	143,780	1,845,191
Road Impact Fees	-	-	-	-	-	-	-
Sewer Impact Fees	-	-	-	-	-	-	-
Sewer Impact Fee Debt	-	-	-	-	-	-	-
Site Review Fees	-	-	-	-	-	-	-
Six Cent Gas Tax	726,498	1,675,643	1,728,348	1,899,548	1,943,580	1,200,000	9,173,617
Stormwater Revenues	8,576,787	4,327,640	4,035,818	3,619,183	3,544,985	2,001,188	26,105,601
Tax Increment	-	-	-	-	-	-	-
Water Impact Fees	-	-	-	-	-	-	-
Water Impact Fee Debt	-	-	-	-	-	-	-
Water/Sewer User Fees	8,171,551	13,274,708	14,651,786	20,897,872	19,515,650	21,095,877	97,607,443
Water & Sewer Debt	-	-	-	-	-	-	-
Waterpark Revenues	127,127	244,780	232,280	289,530	238,300	275,300	1,407,317
Yacht Basin Revenues	6,000	104,498	6,400	6,400	6,400	6,400	136,098
TOTAL SOURCE REVENUES	\$23,950,369	\$40,600,517	\$41,974,923	\$46,262,403	\$44,208,777	\$40,385,373	\$237,382,362

EQUIPMENT PROGRAM FY 2012 - FY 2017

SUMMARY OF REVENUES

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	TOTAL
All Hazards	\$0	\$3,376	\$3,480	\$3,580	\$3,690	\$3,800	\$17,926
Building Fees	-	5,947	2,147	-	-	-	8,094
General Fund	186,000	5,914,662	2,778,451	3,331,556	3,384,481	1,871,493	17,466,642
Golf Course Revenues	64,800	72,892	12,300	98,917	-	-	248,909
Grants (Federal, State, Local)	-	60,000	60,000	60,000	60,000	60,000	300,000
Lot Mowing Fees	-	-	18,329	-	2,631	-	20,960
Program Revenues	-	252,905	59,850	73,250	38,000	26,150	450,155
Stormwater Revenues	736,480	944,780	842,590	1,212,365	762,675	537,530	5,036,420
Water/Sewer User	1,893,377	3,561,953	2,772,135	3,037,145	2,427,868	1,889,639	15,582,117
Waterpark Revenues	-	53,000	40,500	44,000	20,000	42,000	199,500
Yacht Basin Revenues	-	48,000	-	-	-	-	48,000
TOTAL	\$2,880,657	\$10,917,515	\$6,589,782	\$7,860,813	\$6,699,345	\$4,430,612	\$39,378,723

SUMMARY BY DEPARTMENT

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	TOTAL
City Council	\$0	\$0	\$0	\$0	\$0	\$0	\$0
City Attorney	-	5,786	-	-	-	-	5,786
City Manager	-	-	2,500	-	-	2,500	5,000
City Auditor	-	-	-	-	-	2,500	2,500
Information Technology	-	3,928,000	1,244,672	1,925,672	2,203,672	904,672	10,206,688
City Clerk	-	15,000	12,000	12,000	-	-	39,000
Financial Services	-	36,850	18,150	10,650	14,650	11,150	91,450
Human Resources	-	6,140	18,630	2,480	14,224	2,700	44,174
Community Development	-	10,019	2,147	-	-	-	12,166
Police	-	476,450	541,500	381,950	398,000	347,500	2,145,400
Fire	-	501,373	373,615	340,298	307,722	312,271	1,835,278
Parks & Recreation	64,800	857,297	353,550	638,267	397,700	160,650	2,472,264
Public Works	2,815,857	5,070,600	4,013,018	4,539,496	3,353,377	2,676,669	22,469,017
Government Services	-	10,000	10,000	10,000	10,000	10,000	50,000
TOTAL	\$2,880,657	\$10,917,515	\$6,589,782	\$7,860,813	\$6,699,345	\$4,430,612	\$39,378,723

VEHICLE PROGRAM FY 2012 - FY 2017

SUMMARY OF REVENUES

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	TOTAL
Building Fees	\$0	\$0	\$0	\$92,603	\$33,954	\$0	\$126,557
Fire Impact Fees	-	-	-	-	-	-	-
General Fund	-	3,588,528	3,933,607	3,368,443	3,003,000	2,870,000	16,763,578
Golf Course Revenues	-	-	20,000	-	-	-	20,000
Lot Mowing Fees	-	-	-	-	-	-	-
Program Revenues	-	-	132,000	147,000	30,000	-	309,000
Stormwater Revenues	590,500	1,220,500	977,500	142,000	459,000	312,000	3,701,500
Water/Sewer User Fees	-	1,366,283	482,468	726,283	1,337,000	1,633,540	5,545,574
Waterpark Revenues	-	-	-	30,000	-	-	30,000
TOTAL	\$590,500	\$6,175,311	\$5,545,575	\$4,506,329	\$4,862,954	\$4,815,540	\$26,496,209

SUMMARY BY DEPARTMENT

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	TOTAL
City Council	-	-	-	-	-	-	-
City Attorney	-	-	-	-	-	-	-
City Manager	-	-	-	-	-	-	-
City Auditor	-	-	-	-	-	-	-
Information Technology	-	19,000	-	-	-	-	19,000
City Clerk	-	25,000	25,000	-	-	-	50,000
Financial Services	-	-	25,000	-	-	-	25,000
Human Resources	-	-	-	-	-	-	-
Community Development	-	-	148,960	320,574	33,954	-	503,488
Police	-	891,000	1,418,000	1,400,000	1,500,000	1,400,000	6,609,000
Fire	-	1,242,462	947,850	940,000	890,000	840,000	4,860,312
Parks & Recreation	-	503,000	527,000	480,000	296,000	305,000	2,111,000
Public Works	590,500	3,494,849	2,453,765	1,365,755	2,143,000	2,270,540	12,318,409
Government Services	-	-	-	-	-	-	-
TOTAL	\$590,500	\$6,175,311	\$5,545,575	\$4,506,329	\$4,862,954	\$4,815,540	\$26,496,209

MAINTENANCE PROGRAM FY 2012 - FY 2017

SUMMARY OF REVENUES

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	TOTAL
Alarm Fee Fund	\$8,543	\$9,201	\$9,910	\$10,675	\$11,500	\$12,390	\$62,219
All Hazards	40,883	42,314	43,795	45,327	46,913	48,600	267,832
Assessment Debt	25,000	105,486	105,486	105,486	105,486	105,486	552,430
General Fund	4,701,490	7,724,493	7,642,500	7,856,995	7,825,976	8,041,060	43,792,513
Golf Course Revenues	613,910	614,228	605,377	605,529	619,816	-	3,058,860
Lot Mowing Fees	-	-	-	-	-	-	-
Program Revenues	51,780	168,643	473,060	155,508	119,415	117,630	1,086,036
Stormwater Revenues	999,807	1,067,360	1,120,728	1,169,818	1,228,310	1,151,658	6,737,681
Yacht Basin Revenues	6,000	56,498	6,400	6,400	6,400	6,400	88,098
Water/Sewer User Fees	4,114,674	4,583,797	4,812,924	4,986,471	4,412,660	4,607,198	27,517,723
Waterpark Revenues	127,127	191,780	191,780	215,530	218,300	233,300	1,177,817
TOTAL	\$10,689,214	\$14,563,800	\$15,011,960	\$15,157,740	\$14,594,775	\$14,323,721	\$84,341,209

SUMMARY BY DEPARTMENT

	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	TOTAL
City Council	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
City Attorney	-	-	-	-	-	-	-
City Manager	-	-	-	-	-	-	-
City Auditor	-	-	-	-	-	-	-
Information Technology	1,456,809	2,367,042	2,575,962	2,730,607	2,931,372	2,959,943	15,021,734
City Clerk	-	-	-	-	-	-	-
Financial Services	27,500	28,815	30,193	31,640	33,156	34,747	186,051
Human Resources	12,000	12,000	12,000	12,000	12,000	12,000	72,000
Community Development	-	-	-	-	-	-	-
Police	255,598	279,307	288,392	311,516	329,059	351,681	1,815,553
Fire	253,544	424,208	315,622	269,902	268,954	275,600	1,807,830
Parks & Recreation	1,481,880	3,295,009	3,231,274	2,896,392	2,727,916	2,133,387	15,765,859
Public Works	7,196,883	8,152,419	8,553,516	8,900,682	8,287,318	8,551,364	49,642,182
Government Services	5,000	5,000	5,000	5,000	5,000	5,000	30,000
TOTAL	\$ 10,689,214	\$ 14,563,800	\$ 15,011,960	\$ 15,157,740	\$ 14,594,775	\$ 14,323,721	\$ 84,341,209

**FUNDED
CAPITAL IMPROVEMENTS PROGRAM**

	FUNDING SOURCE	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	TOTAL
STORMWATER								
Drainage Improvements	Stormwater Revenues	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$0	\$5,000,000
Boat launch facility (land) Env Res	Stormwater Revenues	-	95,000	95,000	95,000	95,000	-	380,000
NW Drainage Improvements	Stormwater Revenues	5,250,000	-	-	-	-	-	5,250,000
TRANSPORTATION								
Street Programs	Six Cent Gas Tax	726,498	675,643	628,348	799,548	743,580	-	3,573,617
Road resurfacing	Six Cent Gas Tax	-	1,000,000	1,100,000	1,100,000	1,200,000	1,200,000	5,600,000
Road resurfacing - 4 Lane Roads	General Fund	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Traffic Control Devices/Intersection Imp	Five Cent Gas Tax	300,000	350,000	350,000	700,000	700,000	700,000	3,100,000
Sidewalks CPF	Five Cent Gas Tax	100,000	400,000	200,000	200,000	500,000	-	1,400,000
Sidewalks - CPF - SRTS	Grants (Federal, State, Loc	-	210,574	-	-	-	-	210,574
Sidewalks - CPF - TEA	Grants (Federal, State, Loc	-	-	520,000	570,000	-	-	1,090,000
Intersection/roadway lighting	Five Cent Gas Tax	50,000	50,000	50,000	50,000	50,000	75,000	325,000
Turn Lane Improvement	Five Cent Gas Tax	50,000	50,000	50,000	50,000	50,000	50,000	300,000
North Cape East/West Corridor	Five Cent Gas Tax	40,000	-	2,500,000	-	200,000	400,000	3,140,000
Access Mgmt & Circulation Improve.	Five Cent Gas Tax	70,000	100,000	250,000	250,000	400,000	400,000	1,470,000
S.R. 78 parallel access road	Five Cent Gas Tax	-	250,000	-	250,000	250,000	-	750,000
Median curbing projects	Five Cent Gas Tax	-	-	500,000	500,000	500,000	-	1,500,000
Median curbing with local match	Five Cent Gas Tax	-	-	-	25,000	25,000	25,000	75,000
Downtown Transportation	Five Cent Gas Tax	40,000	-	-	-	-	-	40,000
UTILITIES								
Galvanized pipe svc replacement	Water & Sewer User Fees	1,000,000	1,000,000	1,000,000	-	-	-	3,000,000
Aquifer Storage and Recovery	Water & Sewer User Fees	-	-	-	9,125,000	-	-	9,125,000
Palm Tree Water Main Extension	Water & Sewer User Fees	-	-	-	-	-	-	-
L/S #105 Install new wetwell*****	Water & Sewer User Fees	-	-	360,000	-	-	-	360,000
L/S #106 rehab*****	Water & Sewer User Fees	-	203,500	-	-	-	-	203,500
L/S #111 new wetwell*****	Water & Sewer User Fees	-	330,000	-	-	-	-	330,000
L/S #102 new wetwell*****	Water & Sewer User Fees	-	-	330,000	-	-	-	330,000
L/S #112 rehab***	Water & Sewer User Fees	-	209,000	-	-	-	-	209,000
L/S #113 Install new wetwell****	Water & Sewer User Fees	-	-	330,000	-	-	-	330,000
L/S #114 rehab*****	Water & Sewer User Fees	-	203,500	-	-	-	-	203,500
L/S #115 rehab*****	Water & Sewer User Fees	203,500	-	-	-	-	-	203,500
L/S #116 rehab*****	Water & Sewer User Fees	-	-	218,500	-	-	-	218,500
L/S #118 rehab***	Water & Sewer User Fees	-	-	234,000	-	-	-	234,000
L/S #119 rehab***	Water & Sewer User Fees	-	-	234,000	-	-	-	234,000
L/S #121 rehab***	Water & Sewer User Fees	-	-	234,000	-	-	-	234,000

**FUNDED
CAPITAL IMPROVEMENTS PROGRAM**

	FUNDING SOURCE	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	TOTAL
L/S #122 rehab*	Water & Sewer User Fees	-	-	-	250,000	-	-	250,000
L/S #311 rehab*	Water & Sewer User Fees	-	-	-	-	266,500	-	266,500
L/S #200 rehab pipes and valves**	Water & Sewer User Fees	800,000	-	-	-	-	-	800,000
L/S #124 rehab*	Water & Sewer User Fees	-	-	-	-	250,000	-	250,000
L/S #125 rehab*	Water & Sewer User Fees	-	-	-	-	250,000	-	250,000
L/S #126 rehab*	Water & Sewer User Fees	-	-	-	-	250,000	-	250,000
L/S #310 rehab*	Water & Sewer User Fees	-	-	-	-	-	266,500	266,500
L/S #401 upgrade	Water & Sewer User Fees	150,000	-	-	-	-	-	150,000
L/S #312 rehab*	Water & Sewer User Fees	-	-	-	-	-	266,500	266,500
Southwest WRF L/S Rehab	Water & Sewer User Fees	-	50,000	-	-	-	-	50,000
Relocate Subaqueous FM Canal Crossing	Water & Sewer User Fees	-	-	-	2,500,000	2,600,000	-	5,100,000
Rehab Biosolids Facility @ Everest	Water & Sewer User Fees	-	-	1,200,000	-	-	-	1,200,000
Land - Utility Extension Program	Water & Sewer User Fees	-	-	-	250,000	260,000	270,000	780,000
Everest UCD Building	Water & Sewer User Fees	-	-	-	-	-	-	-
Maintenance Building at NCGC	Water & Sewer User Fees	-	575,000	-	-	-	-	575,000
Wireless Communications	Water & Sewer User Fees	-	1,150,000	2,400,000	-	-	4,725,000	8,275,000
NC Wellfield Landscaping	Water & Sewer User Fees	10,000	-	-	-	-	-	10,000
Underground Well Feeds	Water & Sewer User Fees	-	41,675	43,759	22,973	24,122	-	132,529
Unspecified Future Projects - Water	Water & Sewer User Fees	-	-	-	-	3,500,000	3,500,000	7,000,000
Unspecified Future Projects - Sewer	Water & Sewer User Fees	-	-	-	-	3,500,000	3,500,000	7,000,000
Unspecified Future Projects - Irrigation	Water & Sewer User Fees	-	-	-	-	437,500	437,500	875,000
								-
TOTAL		\$ 9,789,998	\$ 8,943,892	\$14,827,607	\$ 18,737,521	\$ 18,051,702	\$16,815,500	\$ 87,166,220

**FUNDED
CAPITAL IMPROVEMENTS PROGRAM**

	FUNDING SOURCE	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	TOTAL
SUMMARY OF REVENUES								
	Stormwater Revenues	\$ 6,250,000	\$ 1,095,000	\$ 1,095,000	\$ 1,095,000	\$ 1,095,000	\$ -	\$ 10,630,000
	Six Cent Gas Tax	726,498	1,675,643	1,728,348	1,899,548	1,943,580	1,200,000	9,173,617
	Five Cent Gas Tax	650,000	1,200,000	3,900,000	2,025,000	2,675,000	1,650,000	12,100,000
	Grants (Federal, State, Local)	-	210,574	520,000	570,000	-	-	1,300,574
	General Fund	-	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
	Water & Sewer User Fees	2,163,500	3,762,675	6,584,259	12,147,973	11,338,122	12,965,500	48,962,029
	Water & Sewer Debt	-	-	-	-	-	-	-
	TOTAL	\$ 9,789,998	\$ 8,943,892	\$ 14,827,607	\$ 18,737,521	\$ 18,051,702	\$ 16,815,500	\$ 87,166,220
SUMMARY BY FUNCTIONAL AREA								
	Stormwater	\$ 6,250,000	\$ 1,095,000	\$ 1,095,000	\$ 1,095,000	\$ 1,095,000	\$ -	\$ 10,630,000
	Transportation	1,376,498	4,086,217	7,148,348	5,494,548	5,618,580	3,850,000	\$ 27,574,191
	Utilities	2,163,500	3,762,675	6,584,259	12,147,973	11,338,122	12,965,500	\$ 48,962,029
	TOTAL	\$ 9,789,998	\$ 8,943,892	\$ 14,827,607	\$ 18,737,521	\$ 18,051,702	\$ 16,815,500	\$ 87,166,220

FY 2012 - FY 2017**UNFUNDED****CAPITAL IMPROVEMENTS PROGRAM**

DEPARTMENT	TOTAL
POLICE	
Public Safety Training Facility	\$12,500,000
 PUBLIC BUILDINGS	
New Arts Studio Public Building Project	11,880,271
Fire Station #10	9,430,337
Fire Station #11	293,997
 PUBLIC WORKS	
General Support Services - Fleet	
Upgrade Fuel Management System	300,000
New Compressed Air Dryer Assembly	100,000
Alternate Fuel Tank SUPP	50,000
Public Safety Improvements	250,000
Replace Fleet Main Building Roof	200,000
Fleet/Fire Maintenance Building	250,000
New Vertical Mill Weld Shop (NCGC)	5,000
New Tire Balancer (NCGC)	12,000
New Mig Welder (NCGC)	8,000
New Tig Welder (NCGC)	8,000
New Vertical Band Saw (NCGC)	7,000
New Horizontal Band Saw (NCGC)	7,000
New Tire Changer (NCGC)	5,000
New Plasma Cutter (NCGC)	5,000
New Stick Welder (NCGC)	4,500
New Vertical Mill (NCGC)	5,000
New Belt Sander (NCGC)	2,100
New Forklift (NCGC)	30,000
Develop North Cape Govt Complex (NCGC)	5,108,900
 General Support Services - Project & Facility Management	
North spreader waterway lock SUPP	5,000,000
Exterior Improvements Old Public Safety Bldg - parking	250,000
Chiquita Parallel/South Spreader lock	3,000,000
NCGC -Site Development	6,007,235
NCGC -Facility Development	10,798,859
 Stormwater - Operations	
CRA Phase II drainage improvements	16,000,000

FY 2012 - FY 2017**UNFUNDED****CAPITAL IMPROVEMENTS PROGRAM**

DEPARTMENT	TOTAL
Transportation	
Andalusia/Cultural Connection	11,000,000
Viscaya Blvd North Del Prado to Nicholas	2,000,000
Downtown Circulation	24,596,500
SR-78 Parallel Access Road	18,000,000
Chiquita Blvd. Ph. I (Veterans - SR 78)	35,000,000
Chiquita Blvd. Ph. II (Veterans - CCPW)	35,000,000
Road resurfacing (Supplemental)	29,444,663
Median landscaping	1,915,800
Del Prado Alleys	3,000,000
NCGC Sign Shop & Future Signal Maint.	900,000
Alley resurfacing	1,575,000
North Cape East/West Arterial Phase I	175,000,000
Skyline Blvd C/C Pkwy to SR 78	49,500,000
Utility Ext Non Assessed Transportation	3,925,000
Traffic Control Devices/Intersection Impr	450,000
Access management & circulation improvements	3,150,000
Intersection/roadway lighting	150,000
Median curbing projects	1,000,000
Median curbing with local match	60,000
Utilities Administration	
Fire Service Water Main Conversion	20,000,000
Fort Myers to Cape Coral Reuse River Crossing	6,000,000
North RO Wellfield	20,000,000
Land UT Ext Surplus	532,400
Forcemain Interconnect	6,000,000
No Cape Water Reclamation Facility	88,600,000
North Sludge Pipeline	2,000,000
MPS to Support North 2 Utility Area	5,300,000
Offsite Irrigation Storage Tanks (East/West)	4,000,000
North 1 to North 8 Water Distribution	120,000,000
North 1 to North 8 Water Transmission	12,000,000
North 1 Irrigation water distribution	23,040,000
North 1 Irrigation water transmission	2,560,000
North 1 wastewater collection	69,120,000
North 1 wastewater transmission	7,680,000
North 2 Irrig.Water Dist.	21,600,000
North 2 irrigation water transmission	2,400,000
North 2 wastewater distribution	64,800,000
North 2 wastewater transmission	7,200,000
North 3 Irrig.Water Dist.	10,080,000
North 3 irrigation water transmission	1,120,000
North 3 wastewater distribution	30,240,000
North 3 wastewater transmission	3,360,000

FY 2012 - FY 2017**UNFUNDED****CAPITAL IMPROVEMENTS PROGRAM**

DEPARTMENT	TOTAL
PARKS & RECREATION	
Academic Village	6,000,000
BMX Starter Pavillon Reroof	18,400
BMX Track Spotters booth (2) Reroof	5,000
Boat Access Park Development	4,000,000
Burnt Store Boat Ramp Impact Fees - Utilities	50,000
Burton Park - replace Turf on Youth Softball Fields	57,000
Caloosa - Lighting - Practice Fields - Upgrade	150,000
Caloosa - Replace Roof on Lockerroom Building	39,000
Caloosa - Replace Turf on Game Football Field	30,000
Camelot Park - Lighting - Improvements	25,000
Eco Park - Replace North Dock	65,000
Eco Park - Replace Storage/Office Building	45,000
Fence Backstops Replacements	90,000
Festival Park - Demolition of Houses	40,000
Festival Park Development	7,000,000
Four Freedoms - Add Lighting and Parking	30,000
Four Freedoms - Water Enhancement	65,000
Four Freedoms Playground - Replace	100,000
Freshwater Boat Access	60,000
Greens Renovation	500,000
Horton Park - Picnic Shelter	35,000
Horton Park - Small Fish Pier	150,000
Irrigation Pump Replace	135,000
Irrigation System - Replacement	998,000
Jason Verdow Park - NEW - Replace Athletic Field Turf	60,000
Jason Verdow Park - Roof-Concs/Rstrm/Maint./Shed	28,800
Jaycee Park - ADA Playground (Replacement)	80,000
Jaycee Park - Replace Australian Pine on Shoreline	90,000
Koza - NEW - Replace Athletic Field Turf - 3 Fields	62,000
Lake Kennedy - Demolition of Houses	30,000
Lake Kennedy Outside Perimeter Lighting	30,000
Lake Meade - NE Community Park	10,000,000
Land Acquisition - Various Parks	25,000,000
Lost Pond Loop	500,000
Major Park	10,100,000
Multi Sport - Lighting - Athletic Fields (14) Replacements	400,000
Multi Sport - Replace Field Turf - 5 Fields -Soccer	48,000
Multi Sports - Baseball Softball Roofs(6) Dugouts	50,000
Neighborhood Park #10 Devlpmt Adult	5,000,000
Neighborhood Park #2 Development	4,000,000
Neighborhood Park #3 Dvlpmt. - Football	4,000,000
Neighborhood Park #6 Development Sand Blvd.	3,000,000
Neighborhood Park #8 Development	4,000,000
Neighborhood Park #9 - Youth Baseball/Softball	5,000,000
New Park - Neighborhood Park #7 Development	4,000,000
New Park Development - Lake Kennedy	3,000,000
New-Practice Putting Green	70,000
Northwest Softball Impact Fees - Utilities	50,000

FY 2012 - FY 2017

UNFUNDED

CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT	TOTAL
PARKS & RECREATION - CONT'D	
Nursery - Parks Maintenance Bldg. - Relocation	500,000
Pelican Baseball-Replace Athletic Field Turf-4 Fields	48,000
Saratoga Park - Bocce Courts - Improve Surface	40,000
Saratoga Park - Lighting - Improvements	40,000
Saratoga Park - Picnic Shelter	18,000
Saratoga Park - Playground (Replacement)	90,000
Sirena Vista Park	900,000
Southwest Community Park	7,000,000
Storm Football - Repl. Athletic Field Turf - 2 Fields	40,000
Sunsplash Irrigation System	80,000
Sunsplash Parking Expansion	800,000
Various Parks - ADA Handicap Access at Various Parks	250,000
Various Parks - Grant Matches Neighborhood Park	400,000
Various Parks - Irrigation System - Ball Parks	90,000
Various Parks - Various Bleacher Replacements	30,000
Veterans Park - Irrigation Expansion	15,000
Veterans Park - Landscape - Improvements	15,000
Veterans Park - Lighting Improvements	20,000
Veterans Park - Playground Replacement	125,000
Veterans Park - Playground Replmt. ADA Accessible	60,000
Yacht Club Complex - Playground Replacement	100,000
Yacht Club Fishing Pier Repairs	30,000
Aquatics	
Pool Water Playground	750,000
Remove Diving Boards, Install Slide Feature	18,500
Yacht Club Pool Gatehouse/Restrooms Renovations	900,000
Enterprise Funds:	
Waterpark	
Bathhouse & Pier Construction Project	300,000
Interactive Water Playground	1,000,000
Tot Spot Improvements/Upgrade	400,000
Golf Course	
Driving Range Canopy	25,000
Greens Renovation	500,000
Irrigation System - Replacement	998,000
New-Practice Putting Green	70,000
Yacht Basin	
Yacht Basin North Dock Finger Piers	50,000
Yacht Basin (Rosen Park) wifi access	12,000
Yacht Basin Office Bldg	500,000
Yacht Basin comms line for phone/computer	15,000
Yacht Basin (Four Freedoms Park) floating docks	350,000
Yacht Basin (Rosen Park) Restroom/shower	50,000
Yacht Basin (Rosen Park) Office bldg	450,000

FY 2012 - FY 2017

UNFUNDED

CAPITAL IMPROVEMENTS PROGRAM

DEPARTMENT

TOTAL

SUMMARY OF REVENUES

Assessment Debt	\$338,880,000
Debt Proceeds	36,880,271
Fire Impact Fees	9,724,334
Five Cent Gas Tax	49,406,500
General Fund	85,748,257
Golf Course Revenues	3,161,000
Irrigation Impact Fee Debt	16,080,000
Lot Mowing Fees	-
Park Impact Fees	77,000,000
Pool Revenues	18,500
Program Revenues	95,000
Road Impact Fees	305,500,000
Sewer Impact Fee Debt	120,140,000
Stormwater Revenues	16,000,000
Yacht Basin Revenues	1,077,000
Six Cent Gas Tax	5,500,000
Water Impact Fee Debt	52,532,400
Waterpark Revenues	2,500,000
TOTAL	<u><u>\$1,120,243,262</u></u>

Full Cost Allocation

A cost allocation plan (CAP) distributes central service overhead costs to operating departments. Central services are those administrative functions that mainly provide services to other governmental departments and not to the general public. Examples include the Offices of the City Manager, City Attorney and City Auditor as well as Procurement and Information Technology Services, etc. The allocated costs have been incorporated into the FY 2012 Budget.

Cost Allocation Plans Are Prepared for a Number of Reasons

Principally, these include:

- ❖ Claiming indirect costs associated with Federal programs.
- ❖ Charging Enterprise Funds for services provided by the General Fund.
- ❖ Determine the full costs of departments providing user fee related services to the public.
- ❖ Obtaining management information related to how the agency carries out its programs.

As the above indicates, most agencies prepare CAP's to recover general fund dollars. This has become increasingly important in view of the limitations on taxes and the general need for additional local revenues. However, in the process of preparing a CAP, considerable valuable management information is also developed. In an effort to manage programs better, more agencies are utilizing this information.

Methodology

This cost allocation plan was prepared in accordance with Office of Management and Budget Circular A-87. In no case have costs charged as direct costs to programs been included as indirect costs.

Estimated budgeted City expenditures for FY 2012 were utilized for the allocation. The costs of the following services were allocated:

City Council	City Manager
City Attorney	City Auditor
City Clerk	Financial Services
Human Resources	Informational Technology Services

A basis of allocation for each of the departments listed above was established. As the plan is based on a proposed budget for the upcoming year and estimated activity, the plan is updated at fiscal year- end based on actual data and adjustments are made to the calculated allocation.

Additionally, the General Fund receives reimbursement from other funds/agencies based on varying formulas as summarized below.

Charter School: The reimbursable costs are for the services supporting the system which includes one full time bookkeeper as well as accounting, purchasing, legal, recruitment and employee services. Beginning in FY 2011, the City is being reimbursed on a per pupil basis similar to the fee structure used by the Lee County School District. Estimated at \$200,000 for FY 2012.

CRA: Services provided are in accordance with a service agreement executed in FY 2009 in which reimbursable costs are charged on a labor rate basis as work is performed. Estimated at \$84,000 for FY 2012.

Road Impact Fees: In accordance with Section 2-24.29 of the Code of Ordinances, an administrative charge of 3% of the road impact fees collected is charged by the General Fund. Estimated at \$39,782 for FY 2012.

The following table summarizes the calculated charges through the full cost allocation of general administrative and overhead costs for FY 2012.

<u>Fund</u>	<u>Net Charge</u>
Water & Sewer	\$ 1,735,245
Stormwater	1,010,109
Building	511,177
Waterpark	331,981
Golf Course	291,933
Gas Taxes	120,374
Yacht Basin	47,057
CDBG	18,103
Total	<u>\$ 4,065,979</u>

The basis of allocation for each functional area is identified on the following page.

FY 2012 Allocation Basis

<u>Department/Division</u>	<u>Allocation Method</u>
City Council	# of Council Agenda Items
City Attorney	Full Time Equivalent Employees
City Auditor	Internal Audit Hours
City Manager	
Administration	Full-time Equivalent Employees
Public Information	Full-time Equivalent Employees
City Clerk	
Records Management	Files Imaged
Communications	Full Time Equivalent Employees
Administration	Full Time Equivalent Employees
Citizen's Action Center	Complaints/Inquiries
Financial Services	
Administration	Full-time Equivalent Employees
Accounting & Debt Management	Transactions Processed
Management/Budget	Transactions Processed
Accounts Payable	Dollar value of Accounts Payable Transactions
Payroll Services	Full-time Equivalent Employees
Treasury (Cashiers)	Transactions processed
Procurement	Purchase Orders Processed
Human Resources	
Employee Benefits	Full-time Equivalent Employees
Retiree Health Care Costs	Number of Retirees
Personnel Administration	Full-time Equivalent Employees
Employee Relations	Full-time Equivalent Employee
Compensation & Classification	Full-time Equivalent Employees
Training	Full-time Equivalent Employees
Recruitment	Full-time Equivalent Employees
Information Technology Services	
Administration	Number of Computers
Business Applications	Number of Computers
Network Administration	Number of Computers
Telecommunications	Number of Communication Lines
GIS	Number of Mapping and Analysis Requests
Department Administrations	
- Public Works, Parks & Rec, & Community Development	Percent of Total Budget

SUMMARY OF ALLOCATED COSTS BY FUNCTION

Department	Allocation Based on:	Total Cost to Allocate	Amount Allocated	General Fund Cost
Human Resources				
Employee Benefits	# of Full Time Employees	\$ 287,229	\$ 84,961	\$ 202,268
Retiree Health Care Costs	# of Retirees	4,243,517	1,040,934	3,202,583
Personnel Administration	# of Full Time Employees	336,898	99,655	237,243
Employee Relations	# of Full Time Employees	83,830	24,797	59,033
Compensation & Classification	# of Full Time Employees	209,063	61,842	147,221
Training	# of Full Time Employees	0	0	0
Recruitment	# of Full Time Employees	230,103	68,064	162,039
Financial Services				
Payroll Services	# of Full Time Employees	224,615	66,440	158,175
Treasury (Cashier) ¹	# of Transactions Processed	235,443	112,628	122,815
Accounts Payable	\$ of Accounts Payable Transactions	244,199	28,132	216,067
Accounting & Debt Mgt	# of Transactions Processed	497,952	217,706	280,246
Management/Budget	# of Transactions Processed	398,993	135,059	263,934
Administration	# of Full Time Employees	323,457	95,679	227,778
Procurement	# of Purchase Orders Processed	464,758	181,535	283,223
City Clerk				
Records Management	# of Files Imaged	167,779	70,887	96,892
Communications	# of Full Time Employees	62,770	18,568	44,202
Administration	# of Full Time Employees	448,962	132,804	316,158
Citizen's Action Center	# of Complaints/Inquiries	117,161	45,376	71,785
City Manager				
Administration	# of Full Time Employees	531,717	157,281	374,436
Public Information	# of Full Time Employees	334,169	98,848	235,321
Information Technology Services				
Administration	# of Computers	239,723	35,359	204,364
Business Applications	# of Computers	1,161,197	171,277	989,920
Network Administration	# of Computers	1,557,199	229,686	1,327,513
Telecommunications	# of Communication Devices	243,596	60,241	183,355
GIS	# of Mapping & Analysis Requests	230,297	82,031	148,266
City Auditor	Internal Audit Hours	567,158	189,714	377,444
City Council	# of Council Items	484,019	49,660	434,359
City Attorney	# of Full Time Employees	1,012,451	299,481	712,970
Department Overhead				
Parks & Rec Administration		687,815	195,281	492,534
DCD Admin		67,372	25,066	42,306
PW Admin		647,328	495,317	152,011
ALLOCATED DEPARTMENT COSTS		16,340,770	4,574,309	11,766,461
Adjustment to All for FY 2010 True Up			(508,330)	
TOTAL		\$ 16,340,770	\$ 4,065,979	\$ 11,766,461

Notes:

The amount listed above is the total function cost budgeted within the general fund. The actual allocated amount varies by fund. For recreation funds (waterpark, golf course, and yacht basin), Rec Trac transactions were used as the basis of allocation with only 10% of the the cost being allocated to these funds. Beginning in FY 2010 the Water & Sewer fund began funding 1 cashier position directly; as such only the cost of the Cashier Supervisor and Accounting Assistant is being allocated to the fund.

Estimated FY 2012 Budget			
Public Works Overhead Allocations for Gas Tax, Water & Sewer, & Stormwater			
Estimated Total Public Works Budget *	\$	27,403,134	
* include capital, but not transfers & non. expend. Disburse.			
Total Dept Admin Operating & Personnel Expenses	\$	647,328	>> Total Overhead for Allocation
Overhead Allocation for Gas Tax			
Estimated PW Admin FY 2012 Budget:	\$	647,328	
FY 2012 \$ Budget Gas Tax	\$ 4,619,579	} use ratio to allocate	
FY 2012 \$ Budget PW (all funds)	\$ 27,403,134		
Amount Allocated = PW Admin x Gas Tax \$/PW \$ =	\$	109,125.58	
Public Works Admin. Overhead Costs Allocated:		\$	109,125.58
Overhead Allocation for Water & Sewer			
Estimated PW Admin FY 2012 Budget:	\$	647,328	
FY 2012 \$ Budget Water & Sewer	\$ -	} use ratio to allocate	
FY 2012 \$ Budget PW (all funds)	\$ 27,403,134		
Amount Allocated = PW Admin x W&S \$/PW \$ =	\$	-	
Public Works Admin. Overhead Costs Allocated:		\$	-
Note: This allocation was eliminated as a result of a departmental reorganization which created the Utilities Department.			
Overhead Allocation for Stormwater			
Estimated PW Admin FY 2012 Budget:	\$	647,328	
FY 2012 \$ Budget Stormwater	\$ 16,348,520	} use ratio to allocate	
FY 2012 \$ Budget PW (all funds)	\$ 27,403,134		
Amount Allocated = PW Admin x Stormwater \$/PW \$ =	\$	386,191.40	
Public Works Admin. Overhead Costs Allocated:		\$	386,191.40

Remaining Public Works Departments/Funds		Total PW Administration Allocated	
General Fund	\$ 6,435,035	Gas Tax	\$ 109,126
		Water & Sewer	-
		Stormwater	386,191
	\$ 6,435,035	All other	152,011
			\$ 647,328
FY 2012 \$ Budget Remaining PW	\$ 6,435,035	} use ratio to allocate	0.235
FY 2012 \$ Budget PW (all funds)	\$ 27,403,134		
Amount Allocated = PW Admin x Remaining \$/PW \$ =	\$	152,011.02	

City Wide Cost Allocations
Estimated FY 2012 Budget \$\$

Allocation for Water & Sewer Fund

Used for FY 2012 Budget Charges - Based on Estimated Proposed Budget \$

Department	Allocation Based on:	Total Cost to Allocate	%	Portion Allocated
Human Resources				
Employee Benefits	# of Full Time Employees	287,229	14.78%	42,452
Retiree Health Care Costs	# of Retirees	4,243,517	14.23%	603,852
Personnel Administration	# of Full Time Employees	336,898	14.78%	49,794
Employee Relations	# of Full Time Employees	83,830	14.78%	12,390
Compensation & Classification	# of Full Time Employees	209,063	14.78%	30,900
Training	# of Full Time Employees	0	14.78%	0
Recruitment	# of Full Time Employees	230,103	14.78%	34,009
Financial Services				
Payroll Services	# of Full Time Employees	224,615	14.78%	33,198
Treasury (Cashier)	# of Transactions Processed	124,163	2.28%	2,831
Accounts Payable	\$ of Accounts Payable Transactions	244,199	8.97%	21,905
Accounting & Debt Mgt	# of Transactions Processed	497,952	29.71%	147,942
Management/Budget	# of Transactions Processed	398,993	17.54%	69,983
Administration	# of Full Time Employees	323,457	14.78%	47,807
Procurement	# of Purchase Orders Processed	464,758	18.50%	85,980
City Clerk				
Records Management	# of Files Imaged	167,779	10.62%	17,818
Communications	# of Full Time Employees	62,770	14.78%	9,277
Administration	# of Full Time Employees	448,962	14.78%	66,357
Citizen's Action Center	# of Complaints/Inquiries	117,161	12.74%	14,926
City Manager				
Administration	# of Full Time Employees	531,717	14.78%	78,588
Public Information	# of Full Time Employees	334,169	14.78%	49,390
Information Technology Services				
Administration	# of Computers	239,723	6.61%	15,846
Business Applications	# of Computers	1,161,197	6.61%	76,755
Network Administration	# of Computers	1,557,199	6.61%	102,931
Telecommunications	# of Communication Devices	243,596	13.82%	33,665
GIS	# of Mapping & Analysis Requests	230,297	28.78%	66,279
City Auditor	Internal Audit Hours	567,158	33.45%	189,714
City Council	# of Council Items	484,019	6.14%	29,719
City Attorney	# of Full Time Employees	1,012,451	14.78%	149,640
Public Works				
	FY 2010 True Up			(348,703)
TOTAL FY 2012 ALLOCATION				1,735,245

City Wide Cost Allocations
Estimated FY 2012 Budget \$\$

Allocation for Water & Sewer Fund

Used for FY 2012 Budget Charges - Based on Estimated Proposed Budget \$

# of Full Time Employees - FY 2012	1,470.12	14.78%	217.25
# of Cashier Transactions Processed - FY 2012	73,559.00	2.28%	1,680.00
# of Purchase Orders Processed - FY 2012	4,952.00	18.50%	916.00
# of Accounting Transactions Processed - FY 2012	99,525.00	29.71%	29,564.00
# of Budget Transactions Processed - FY 2012	9,686.00	17.54%	1,699.00
# of Retirees - FY 2012	534.00	14.23%	76.00
\$ of Accounts Payable Transactions - FY 2012	145,712,351.62	8.97%	13,071,311.01
# of Files Imaged - FY 2012	442,227.00	10.62%	46,971.00
# of Internal Audit Hours - FY 2012	4,783.25	33.45%	1,600.00
# of Communication Devices - FY 2012	651.00	13.82%	90.00
# of Complaints/Inquiries Received by Action Center - FY 2012	12,895.00	12.74%	1,643.00
# of GIS Mapping & Analysis Requests - FY 2012	278.00	28.78%	80.00
# of Computers - FY 2012	998.00	6.61%	66.00
# of Council Items - FY 2012	945.00	6.14%	58.00

Note: Allocation amounts are based on FY 2012 projections of activity.

**City Wide Cost Allocations
Estimated FY 2012 Budget \$\$**

Allocation for Stormwater Fund

Used for FY 2012 Budget Charges - Based on Estimated Proposed Budget \$

Department	Allocation Based on:	Total Cost to Allocate	%	Portion Allocated
Human Resources				
Employee Benefits	# of Full Time Employees	287,229	7.07%	20,307
Retiree Health Care Costs	# of Retirees	4,243,517	3.18%	134,944
Personnel Administration	# of Full Time Employees	336,898	7.07%	23,819
Employee Relations	# of Full Time Employees	83,830	7.07%	5,927
Compensation & Classification	# of Full Time Employees	209,063	7.07%	14,781
Training	# of Full Time Employees	0	7.07%	0
Recruitment	# of Full Time Employees	230,103	7.07%	16,268
Public Works Administration	\$ Budget - see allocation	386,191	100.0%	386,191
Financial Services				
Payroll Services	# of Full Time Employees	224,615	7.07%	15,880
Treasury (Cashier)	# of Transactions Processed	235,443	1.93%	4,544
Accounts Payable	\$ of Accounts Payable Transactions	244,199	0.91%	2,222
Accounting & Debt Mgt	# of Transactions Processed	497,952	5.24%	26,093
Management/Budget	# of Transactions Processed	398,993	8.92%	35,590
Administration	# of Full Time Employees	323,457	7.07%	22,868
Procurement	# of Purchase Orders Processed	464,758	8.66%	40,248
City Clerk				
Records Management	# of Files Imaged	167,779	0.00%	0
Communications	# of Full Time Employees	62,770	7.07%	4,438
Administration	# of Full Time Employees	448,962	7.07%	31,742
Citizen's Action Center	# of Complaints/Inquiries	117,161	14.94%	17,504
City Manager				
Administration	# of Full Time Employees	531,717	7.07%	37,592
Public Information	# of Full Time Employees	334,169	7.07%	23,626
Information Technology Services				
Administration	# of Computers	239,723	3.41%	8,175
Business Applications	# of Computers	1,161,197	3.41%	39,597
Network Administration	# of Computers	1,557,199	3.41%	53,100
Telecommunications	# of Communication Devices	243,596	3.53%	8,599
GIS	# of Mapping & Analysis Requests	230,297	5.04%	11,607
City Auditor	Internal Audit Hours	567,158	0.00%	0
City Council	# of Council Items	484,019	2.01%	9,729
City Attorney	# of Full Time Employees	1,012,451	7.07%	71,580
Adjustments				
	Retiree Health Correction Annual thru FY 2011			0
	FY 2010 True Up			(56,862)
TOTAL FY 2012 ALLOCATION				1,010,109

City Wide Cost Allocations
Estimated FY 2012 Budget \$\$

Allocation for Stormwater Fund

Used for FY 2012 Budget Charges - Based on Estimated Proposed Budget \$

# of Full Time Employees - FY 2012	1,470.12	7.07%	104.00
# of Cashier Transactions Processed - FY 2012	73,559.00	1.93%	1,421.00
# of Purchase Orders Processed - FY 2012	4,952.00	8.66%	429.00
# of Accounting Transactions Processed - FY 2012	99,525.00	5.24%	5,217.00
# of Budget Transactions Processed - FY 2012	9,686.00	8.92%	864.00
# of Retirees - FY 2012	534.00	3.18%	17.00
\$ of Accounts Payable Transactions - FY 2012	145,712,351.62	0.91%	1,325,152.51
# of Files Imaged - FY 2012	442,227.00	0.00%	0.00
# of Internal Audit Hours - FY 2012	4,783.25	0.00%	0.00
# of Communication Devices - FY 2012	651.00	3.53%	23.00
# of Complaints/Inquiries Received by Action Center - FY 2012	12,895.00	14.94%	1,927.00
# of GIS Mapping & Analysis Requests - FY 2012	278.00	5.04%	14.00
# of Computers - FY 2012	998.00	3.41%	34.00
# of Council Items - FY 2012	945.00	2.01%	19.00

Note: Allocation amounts are based on FY 2012 projections of activity.

**City Wide Cost Allocations
Estimated FY 2012 Budget \$\$**

Allocation for Gas Tax Funds

Used for FY 2012 Budget Charges - Based on Estimated Proposed Budget \$

Department	Allocation Based on:	Total Cost to Allocate	%	Portion Allocated
Human Resources				
Employee Benefits	# of Full Time Employees	287,229	0.00%	0
Retiree Health Care Costs	# of Retirees	4,243,517	0.00%	0
Personnel Administration	# of Full Time Employees	336,898	0.00%	0
Employee Relations	# of Full Time Employees	83,830	0.00%	0
Compensation & Classification	# of Full Time Employees	209,063	0.00%	0
Training	# of Full Time Employees	0	0.00%	0
Recruitment	# of Full Time Employees	230,103	0.00%	0
Public Works Administration	\$ Budget - see allocation	109,126	100.0%	109,126
Financial Services				
Payroll Services	# of Full Time Employees	224,615	0.00%	0
Treasury (Cashier)	# of Transactions Processed	235,443	0.00%	0
Accounts Payable	\$ of Accounts Payable Transactions	244,199	0.00%	0
Accounting & Debt Mgt	# of Transactions Processed	497,952	0.25%	1,245
Management/Budget	# of Transactions Processed	398,993	0.39%	1,556
Administration	# of Full Time Employees	323,457	0.00%	0
Procurement	# of Purchase Orders Processed	464,758	0.02%	93
City Clerk				
Records Management	# of Files Imaged	167,779	0.00%	0
Communication	# of Full Time Employees	62,770	0.00%	0
Administration	# of Full Time Employees	448,962	0.00%	0
Citizen's Action Center	# of Complaints/Inquiries	117,161	9.83%	11,517
City Manager				
Administration	# of Full Time Employees	531,717	0.00%	0
Public Information	# of Full Time Employees	334,169	0.00%	0
Information Technology Services				
Administration	# of Computers	239,723	0.00%	0
Business Applications	# of Computers	1,161,197	0.00%	0
Network Administration	# of Computers	1,557,199	0.00%	0
Telecommunications	# of Communication Devices	243,596	0.00%	0
GIS	# of Mapping & Analysis Requests	230,297	0.00%	0
City Auditor	Internal Audit Hours	567,158	0.00%	0
City Council	# of Council Items	484,019	0.85%	4,114
City Attorney	# of Full Time Employees	1,012,451	0.00%	0
Adjustment	FY 2010 True Up			(7,277)
TOTAL FY 2012 ALLOCATION				120,374

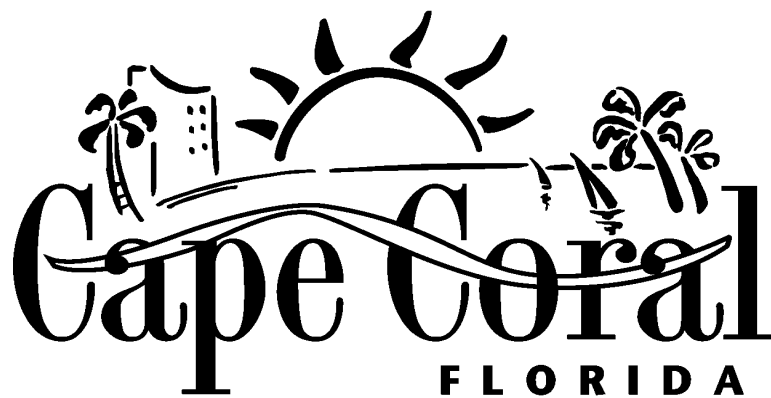
City Wide Cost Allocations
Estimated FY 2012 Budget \$\$

Allocation for Gas Tax Funds

Used for FY 2012 Budget Charges - Based on Estimated Proposed Budget \$

# of Full Time Employees - FY 2012	1,470.12	0.00%	0.00
# of Cashier Transactions Processed - FY 2012	1,047,921.00	0.00%	26.00
# of Purchase Orders Processed - FY 2012	4,952.00	0.02%	1.00
# of Accounting Transactions Processed - FY 2012	99,525.00	0.25%	244.00
# of Budget Transactions Processed - FY 2012	9,686.00	0.39%	38.00
# of Retirees - FY 2012	534.00	0.00%	0.00
\$ of Accounts Payable Transactions - FY 2012	145,712,351.62	0.00%	222.41
# of Files Imaged - FY 2012	442,227.00	0.00%	0.00
# of Internal Audit Hours - FY 2012	4,783.25	0.00%	0.00
# of Communication Devices - FY 2012	651.00	0.00%	0.00
# of Complaints/Inquiries Received by Action Center - FY 2012	12,895.00	9.83%	1,268.00
# of GIS Mapping & Analysis Requests - FY 2012	278.00	0.00%	0.00
# of Computers - FY 2012	998.00	0.00%	0.00
# of Council Items - FY 2012	945.00	0.85%	8.00

Note: Allocation amounts are based on FY 2012 projections of activity.



Estimated FY 2012 Budget			
Parks & Recreation Overhead Allocations for Sunsplash, Coral Oaks Golf Course, & Yacht Basin			
Estimated Total Parks & Recreation Budget *	\$	15,247,234	
* include capital, but not transfers & non. expend. Disburse.			
Total P&R Admin Operating & Personnel Expenses	\$	687,815	>> Total Overhead for Allocation
Overhead Allocation for Sunsplash			
Estimated Total P&R Admin FY 2012 Budget:	\$	687,815	
FY 2012 \$ Budget Sunsplash	\$ 2,380,646	} use ratio to allocate	
FY 2012 \$ Budget P & R (all funds)	\$ 15,247,234		
Amount Allocated = P&R Admin x Sunsplash \$/P&R \$ =	\$	107,392.86	
Parks & Recreation Admin. Overhead Costs Allocated:		\$	<u><u>107,392.86</u></u>
Overhead Allocation for Coral Oaks Golf Course			
Estimated Total P&R Admin FY 2012 Budget:	\$	687,815	
FY 2012 \$ Budget Coral Oaks	\$ 1,712,027	} use ratio to allocate	
FY 2012 \$ Budget P & R (all funds)	\$ 15,247,234		
Amount Allocated = P&R Admin x Golf \$/P&R \$ =	\$	77,230.92	
Parks & Recreation Admin. Overhead Costs Allocated:		\$	<u><u>77,230.92</u></u>
Overhead Allocation for Yacht Basin			
Estimated Total P&R Admin FY 2012 Budget:	\$	687,815	
FY 2012 \$ Budget Yacht Basin	\$ 236,233	} use ratio to allocate	
FY 2012 \$ Budget P & R (all funds)	\$ 15,247,234		
Amount Allocated = P&R Admin x Yacht Basin \$/P&R \$ =	\$	10,656.66	
Parks & Recreation Admin. Overhead Costs Allocated:		\$	<u><u>10,656.66</u></u>

Remaining Parks & Recreation Departments/Funds		Total Parks & Rec Administration Allocated	
General Fund Less Admin	\$ 4,860,830	Sunsplash	\$ 107,393
Program Fund	\$ 6,057,498	Golf Course	\$ 77,231
		Yacht Basin	\$ 10,657
		All other	\$ 492,535
	<u>\$ 10,918,328</u>		<u>\$ 687,815</u>
FY 2012 \$ Budget Remaining P&R	\$ 10,918,328	} use ratio to allocate	0.716
FY 2012 \$ Budget P & R (all funds)	\$ 15,247,234		
Amount Allocated = P&R Admin x Remaining \$/P&R \$ =	\$		492,534.57

City Wide Cost Allocations
Estimated FY 2012 Budget \$\$

Allocation for Waterpark Fund

Used for FY 2012 Budget Charges - Based on Estimated Proposed Budget \$

Department	Allocation Based on:	Total Cost to Allocate	%	Portion Allocated
Human Resources				
Employee Benefits	# of Full Time Employees	287,229	4.10%	11,776
Retiree Health Care Costs	# of Retirees	4,243,517	0.00%	0
Personnel Administration	# of Full Time Employees	336,898	4.10%	13,813
Employee Relations	# of Full Time Employees	83,830	4.10%	3,437
Compensation & Classification	# of Full Time Employees	209,063	4.10%	8,572
Training	# of Full Time Employees	0	4.10%	0
Recruitment	# of Full Time Employees	230,103	4.10%	9,434
Parks & Rec Administration	\$ Budget - see allocation	107,393	100.0%	107,393
Financial Services				
Payroll Services	# of Full Time Employees	224,615	4.10%	9,209
Treasury (Cashier)	# of Transactions Processed	23,544	51.05%	12,019
Accounts Payable	\$ of Accounts Payable Transactions	244,199	0.55%	1,343
Accounting & Debt Mgt	# of Transactions Processed	497,952	1.70%	8,465
Management/Budget	# of Transactions Processed	398,993	1.86%	7,421
Administration	# of Full Time Employees	323,457	4.10%	13,262
Procurement	# of Purchase Orders Processed	464,758	5.57%	25,887
City Clerk				
Records Management	# of Files Imaged	167,779	1.70%	2,852
Communications	# of Full Time Employees	62,770	4.10%	2,574
Administration	# of Full Time Employees	448,962	4.10%	18,407
Citizen's Action Center	# of Complaints/Inquiries	117,161	0.00%	0
City Manager				
Administration	# of Full Time Employees	531,717	4.10%	21,800
Public Information	# of Full Time Employees	334,169	4.10%	13,701
Information Technology Services				
Administration	# of Computers	239,723	0.60%	1,438
Business Applications	# of Computers	1,161,197	0.60%	6,967
Network Administration	# of Computers	1,557,199	0.60%	9,343
Telecommunications	# of Communication Devices	243,596	0.92%	2,241
GIS	# of Mapping & Analysis Requests	230,297	0.00%	0
City Auditor	Internal Audit Hours	567,158	0.00%	0
City Council	# of Council Items	484,019	0.00%	0
City Attorney	# of Full Time Employees	1,012,451	4.10%	41,510
Adjustment	FY 2010 True Up			(20,883)
TOTAL FY 2012 ALLOCATION				331,981

City Wide Cost Allocations
Estimated FY 2012 Budget \$\$

Allocation for Waterpark Fund

Used for FY 2012 Budget Charges - Based on Estimated Proposed Budget \$

# of Full Time Employees - FY 2012	1,470.12	4.10%	60.25
# of Rec Trac Transactions Processed - FY 2012	974,362.00	51.05%	497,403.00
# of Purchase Orders Processed - FY 2012	4,952.00	5.57%	276.00
# of Accounting Transactions Processed - FY 2012	99,525.00	1.70%	1,693.00
# of Budget Transactions Processed - FY 2012	9,686.00	1.86%	180.00
# of Retirees - FY 2012	534.00	0.00%	0.00
\$ of Accounts Payable Transactions - FY 2012	145,712,351.62	0.55%	795,662.19
# of Files Imaged - FY 2012	442,227.00	1.70%	7,532.00
# of Internal Audit Hours - FY 2012	4,783.25	0.00%	0.00
# of Communication Devices - FY 2012	651.00	0.92%	6.00
# of Complaints/Inquiries Received by Action Center - FY 2012	12,895.00	0.00%	0.00
# of GIS Mapping & Analysis Requests - FY 2012	278.00	0.00%	0.00
# of Computers - FY 2012	998.00	0.60%	6.00
# of Council Items - FY 2012	945.00	0.00%	0.00

Note: Allocation amounts are based on FY 2012 projections of activity.

**City Wide Cost Allocations
Estimated FY 2012 Budget \$\$**

Allocation for Golf Course Fund

Used for FY 2012 Budget Charges - Based on Estimated Proposed Budget \$

Department	Allocation Based on:	Total Cost to Allocate	%	Portion Allocated
Human Resources				
Employee Benefits	# of Full Time Employees	287,229	1.50%	4,308
Retiree Health Care Costs	# of Retirees	4,243,517	1.69%	71,715
Personnel Administration	# of Full Time Employees	336,898	1.50%	5,053
Employee Relations	# of Full Time Employees	83,830	1.50%	1,257
Compensation & Classification	# of Full Time Employees	209,063	1.50%	3,136
Training	# of Full Time Employees	0	1.50%	0
Recruitment	# of Full Time Employees	230,103	1.50%	3,452
Parks & Rec Administration	\$ Budget - see allocation	77,231	100.0%	77,231
Financial Services				
Payroll Services	# of Full Time Employees	224,615	1.50%	3,369
Treasury (Cashier)	# of Transactions Processed	23,544	34.30%	8,076
Accounts Payable	\$ of Accounts Payable Transactions	244,199	0.51%	1,245
Accounting & Debt Mgt	# of Transactions Processed	497,952	1.82%	9,063
Management/Budget	# of Transactions Processed	398,993	2.03%	8,100
Administration	# of Full Time Employees	323,457	1.50%	4,852
Procurement	# of Purchase Orders Processed	464,758	4.91%	22,820
City Clerk				
Records Management	# of Files Imaged	167,779	0.00%	0
Communications	# of Full Time Employees	62,770	1.50%	942
Administration	# of Full Time Employees	448,962	1.50%	6,734
Citizen's Action Center	# of Complaints/Inquiries	117,161	0.00%	0
City Manager				
Administration	# of Full Time Employees	531,717	1.50%	7,976
Public Information	# of Full Time Employees	334,169	1.50%	5,013
Information Technology Services				
Administration	# of Computers	239,723	0.40%	959
Business Applications	# of Computers	1,161,197	0.40%	4,645
Network Administration	# of Computers	1,557,199	0.40%	6,229
Telecommunications	# of Communication Devices	243,596	0.92%	2,241
GIS	# of Mapping & Analysis Requests	230,297	0.00%	0
City Auditor	Internal Audit Hours	567,158	0.00%	0
City Council	# of Council Items	484,019	0.63%	3,049
City Attorney	# of Full Time Employees	1,012,451	1.50%	15,187
Adjustment	FY 2010 True Up			15,281
TOTAL FY 2012 ALLOCATION				291,933

City Wide Cost Allocations
Estimated FY 2012 Budget \$\$

Allocation for Golf Course Fund

Used for FY 2012 Budget Charges - Based on Estimated Proposed Budget \$

# of Full Time Employees - FY 2012	1,470.12	1.50%	22.00
# of Rec Trac Transactions Processed - FY 2012	974,362.00	34.30%	334,250.00
# of Purchase Orders Processed - FY 2012	4,952.00	4.91%	243.00
# of Accounting Transactions Processed - FY 2012	99,525.00	1.82%	1,807.00
# of Budget Transactions Processed - FY 2012	9,686.00	2.03%	197.00
# of Retirees - FY 2012	534.00	1.69%	9.00
\$ of Accounts Payable Transactions - FY 2012	145,712,351.62	0.51%	740,042.89
# of Files Imaged - FY 2012	442,227.00	0.00%	0.00
# of Internal Audit Hours - FY 2012	4,783.25	0.00%	0.00
# of Communication Devices - FY 2012	651.00	0.92%	6.00
# of Complaints/Inquiries Received by Action Center - FY 2012	12,895.00	0.00%	0.00
# of GIS Mapping & Analysis Requests - FY 2012	278.00	0.00%	0.00
# of Computers - FY 2012	998.00	0.40%	4.00
# of Council Items - FY 2012	945.00	0.63%	6.00

Note: Allocation amounts are based on FY 2012 projections of activity.

City Wide Cost Allocations
Estimated FY 2012 Budget \$\$

Allocation for Yacht Basin Fund

Used for FY 2012 Budget Charges - Based on Estimated Proposed Budget \$

Department	Allocation Based on:	Total Cost to Allocate	%	Portion Allocated
Human Resources				
Employee Benefits	# of Full Time Employees	287,229	0.12%	345
Retiree Health Care Costs	# of Retirees	4,243,517	0.37%	15,701
Personnel Administration	# of Full Time Employees	336,898	0.12%	404
Employee Relations	# of Full Time Employees	83,830	0.12%	101
Compensation & Classification	# of Full Time Employees	209,063	0.12%	251
Training	# of Full Time Employees	0	0.12%	0
Recruitment	# of Full Time Employees	230,103	0.12%	276
Parks & Rec Administration	\$ Budget - see allocation	10,657	100.0%	10,657
Financial Services				
Payroll Services	# of Full Time Employees	224,615	0.12%	270
Treasury (Cashier)	# of Transactions Processed	23,544	0.19%	45
Accounts Payable	\$ of Accounts Payable Transactions	244,199	0.04%	98
Accounting & Debt Mgt	# of Transactions Processed	497,952	0.56%	2,789
Management/Budget	# of Transactions Processed	398,993	0.84%	3,352
Administration	# of Full Time Employees	323,457	0.12%	388
Procurement	# of Purchase Orders Processed	464,758	0.71%	3,300
City Clerk				
Records Management	# of Files Imaged	167,779	0.00%	0
Communications	# of Full Time Employees	62,770	0.12%	75
Administration	# of Full Time Employees	448,962	0.12%	539
Citizen's Action Center	# of Complaints/Inquiries	117,161	0.00%	0
City Manager				
Administration	# of Full Time Employees	531,717	0.12%	638
Public Information	# of Full Time Employees	334,169	0.12%	401
Information Technology Services				
Administration	# of Computers	239,723	0.20%	479
Business Applications	# of Computers	1,161,197	0.20%	2,322
Network Administration	# of Computers	1,557,199	0.20%	3,114
Telecommunications	# of Communication Devices	243,596	0.31%	755
GIS	# of Mapping & Analysis Requests	230,297	0.00%	0
City Auditor	Internal Audit Hours	567,158	0.00%	0
City Council	# of Council Items	484,019	0.32%	1,549
City Attorney	# of Full Time Employees	1,012,451	0.12%	1,215
Adjustments	FY 2010 True Up			(2,007)
TOTAL FY 2012 ALLOCATION				47,057

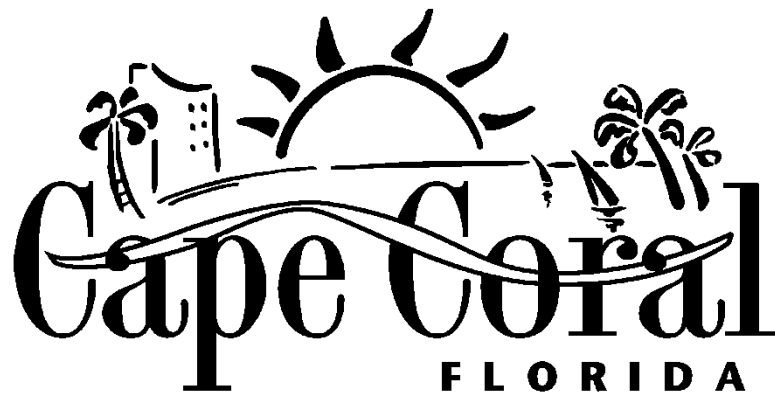
City Wide Cost Allocations
Estimated FY 2012 Budget \$\$

Allocation for Yacht Basin Fund

Used for FY 2012 Budget Charges - Based on Estimated Proposed Budget \$

# of Full Time Employees - FY 2012	1,470.12	0.12%	1.75
# of RecTrac Transactions Processed - FY 2012	974,362.00	0.19%	1,837.00
# of Purchase Orders Processed - FY 2012	4,952.00	0.71%	35.00
# of Accounting Transactions Processed - FY 2012	99,525.00	0.56%	559.00
# of Budget Transactions Processed - FY 2012	9,686.00	0.84%	81.00
# of Retirees - FY 2012	534.00	0.37%	2.00
\$ of Accounts Payable Transactions - FY 2012	145,712,351.62	0.04%	62,426.13
# of Files Imaged - FY 2012	442,227.00	0.00%	0.00
# of Internal Audit Hours - FY 2012	4,783.25	0.00%	0.00
# of Communication Devices - FY 2012	651.00	0.31%	2.00
# of Complaints/Inquiries Received by Action Center - FY 2012	12,895.00	0.00%	0.00
# of GIS Mapping & Analysis Requests - FY 2012	278.00	0.00%	0.00
# of Computers - FY 2012	998.00	0.20%	2.00
# of Council Items - FY 2012	945.00	0.32%	3.00

Note: Allocation amounts are based on FY 2012 projections of activity.



Estimated FY 2012 Budget			
Community Development Overhead Allocations for Building and CDBG			
Total Community Development Budget *	\$	6,443,812	
* include capital, but not transfers & non. expend. Disburse.			
Total 127001 Operating & Personnel Expenses	\$	67,372	>> Total Overhead for Allocation
Overhead Allocation for Building			
Estimated DCD Admin FY 2012 Budget:	\$	67,372	
FY 2012 \$ Budget Building	\$ 2,336,840	} use ratio to allocate	
FY 2012 \$ Budget DCD (all funds)	\$ 6,443,812		
Amount Allocated = 127001 x Building \$/DCD \$ =	\$	24,432.37	
Community Development Admin. Overhead Costs Allocated:		\$	<u>24,432.00</u>
Overhead Allocation for CDBG			
Estimated DCD Admin FY 2012 Budget:	\$	67,372	
FY 2012 \$ Budget CDBG	\$ 606,390	} use ratio to allocate	
FY 2012 \$ Budget DCD (all funds)	\$ 6,443,812		
Amount Allocated = 127001 x CDBG \$/DCD \$ =	\$	6,339.99	
Community Development Admin. Overhead Costs Allocated:		\$	<u>634.00</u>

Remaining Community Development Departments/Funds		Total DCD Administration Allocated	
Admin	\$ 67,372	Building	\$ 24,432
Planning & Growth Management	\$ 972,530	CDBG	\$ 634
Code Compliance	\$ 2,460,680	All other	\$ 42,306
SHIP	\$ -		\$ 67,372
	<u>\$ 3,500,582</u>		
FY 2012 \$ Budget Remaining DCD	\$ 3,500,582	use ratio to	0.543
FY 2012 \$ Budget DCD (all funds)	\$ 6,443,812	} allocate	
Amount Allocated = 127001 x Remaining \$/DCD \$ =	\$		36,599.64 Plus Balance of CDBG Allocation

City Wide Cost Allocations
Estimated FY 2012 Budget \$\$

Allocation for Building Fund

Used for FY 2012 Budget Charges - Based on Estimated Proposed Budget \$

Department	Allocation Based on:	Total Cost to Allocate	%	Portion Allocated
Human Resources				
Employee Benefits	# of Full Time Employees	287,229	1.87%	5,371
Retiree Health Care Costs	# of Retirees	4,243,517	5.06%	214,722
Administration	# of Full Time Employees	336,898	1.87%	6,300
Employee/Labor Relations	# of Full Time Employees	83,830	1.87%	1,568
Compensation & Classification	# of Full Time Employees	209,063	1.87%	3,909
Training	# of Full Time Employees	0	1.87%	0
Recruitment	# of Full Time Employees	230,103	1.87%	4,303
DCD Administration	\$ Budget - see allocation	24,432	100.0%	24,432
Financial Services				
Payroll Services	# of Full Time Employees	224,615	1.87%	4,200
Treasury (Cashier)	# of Transactions Processed	235,443	36.15%	85,113
Accounts Payable	\$ of Accounts Payable Transactions	244,199	0.06%	147
Accounting & Debt Mgt	# of Transactions Processed	497,952	4.04%	20,117
Management/Budget	# of Transactions Processed	398,993	1.18%	4,708
Administration	# of Full Time Employees	323,457	1.87%	6,049
Procurement	# of Purchase Orders Processed	464,758	0.67%	3,114
City Clerk				
Records Management	# of Files Imaged	167,779	29.93%	50,216
Communications	# of Full Time Employees	62,770	1.87%	1,174
Administration	# of Full Time Employees	448,962	1.87%	8,396
Citizen's Action Center	# of Complaints/Inquiries	117,161	1.22%	1,429
City Manager				
Administration	# of Full Time Employees	531,717	1.87%	9,943
Public Information	# of Full Time Employees	334,169	1.87%	6,249
Information Technology Services				
Administration	# of Computers	239,723	2.81%	6,736
Business Applications	# of Computers	1,161,197	2.81%	32,630
Network Administration	# of Computers	1,557,199	2.81%	43,757
Telecommunications	# of Communication Devices	243,596	4.92%	11,985
GIS	# of Mapping & Analysis Requests	230,297	1.80%	4,145
City Auditor	Internal Audit Hours	567,158	0.00%	0
City Council	# of Council Items	484,019	0.11%	532
City Attorney	# of Full Time Employees	1,012,451	1.87%	18,933
Adjustment	FY 2010 True Up			(69,001)
TOTAL FY 2012 ALLOCATION				511,177

City Wide Cost Allocations
Estimated FY 2012 Budget \$\$

Allocation for Building Fund

Used for FY 2012 Budget Charges - Based on Estimated Proposed Budget \$

# of Full Time Employees - FY 2012	1,470.12	1.87%	27.50
# of Cashier Transactions Processed - FY 2012	73,559.00	36.15%	26,588.00
# of Purchase Orders Processed - FY 2012	4,952.00	0.67%	33.00
# of Accounting Transactions Processed - FY 2012	99,525.00	4.04%	4,025.00
# of Budget Transactions Processed - FY 2012	9,686.00	1.18%	114.00
# of Retirees - FY 2012	534.00	5.06%	27.00
\$ of Accounts Payable Transactions - FY 2012	145,712,351.62	0.06%	86,938.36
# of Files Imaged - FY 2012	442,227.00	29.93%	132,352.00
# of Internal Audit Hours - FY 2012	4,783.25	0.00%	0.00
# of Communication Devices - FY 2012	651.00	4.92%	32.00
# of Complaints/Inquiries Received by Action Center - FY 2012	12,895.00	1.22%	157.00
# of GIS Mapping & Analysis Requests - FY 2012	278.00	1.80%	5.00
# of Computers - FY 2012	998.00	2.81%	28.00
# of Council Items - FY 2012	945.00	0.11%	1.00

Note: Allocation amounts are based on FY 2012 projections of activity.

City Wide Cost Allocations
Estimated FY 2012 Budget \$\$

Allocation for CDBG Fund

Used for FY 2012 Budget Charges - Based on Estimated Proposed Budget \$

Department	Allocation Based on:	Total Cost to Allocate	%	Portion Allocated
Human Resources				
Employee Benefits	# of Full Time Employees	287,229	0.14%	402
Retiree Health Care Costs	# of Retirees	4,243,517	0.00%	0
Personnel Administration	# of Full Time Employees	336,898	0.14%	472
Employee Relations	# of Full Time Employees	83,830	0.14%	117
Compensation & Classification	# of Full Time Employees	209,063	0.14%	293
Training	# of Full Time Employees	0	0.14%	0
Recruitment	# of Full Time Employees	230,103	0.14%	322
DCD Administration	\$ Budget - see allocation	634	100.0%	634
Financial Services				
Payroll Services	# of Full Time Employees	224,615	0.14%	314
Treasury (Cashier)	# of Transactions Processed	235,443	0.00%	0
Accounts Payable	\$ of Accounts Payable Transactions	244,199	0.48%	1,172
Accounting & Debt Mgt	# of Transactions Processed	497,952	0.40%	1,992
Management/Budget	# of Transactions Processed	398,993	1.09%	4,349
Administration	# of Full Time Employees	323,457	0.14%	453
Procurement	# of Purchase Orders Processed	464,758	0.02%	93
City Clerk				
Records Management	# of Files Imaged	167,779	0.00%	0
Communication	# of Full Time Employees	62,770	0.14%	88
Administration	# of Full Time Employees	448,962	0.14%	629
Citizen's Action Center	# of Complaints/Inquiries	117,161	0.00%	0
City Manager				
Administration	# of Full Time Employees	531,717	0.14%	744
Public Information	# of Full Time Employees	334,169	0.14%	468
Information Technology Services				
Administration	# of Computers	239,723	0.72%	1,726
Business Applications	# of Computers	1,161,197	0.72%	8,361
Network Administration	# of Computers	1,557,199	0.72%	11,212
Telecommunications	# of Communication Devices	243,596	0.31%	755
GIS	# of Mapping & Analysis Requests	230,297	0.00%	0
City Auditor	Internal Audit Hours	567,158	0.00%	0
City Council	# of Council Items	484,019	0.20%	968
City Attorney	# of Full Time Employees	1,012,451	0.14%	1,417
Adjustment	FY 2010 True Up			(18,878)
TOTAL FY 2012 ALLOCATION				18,103

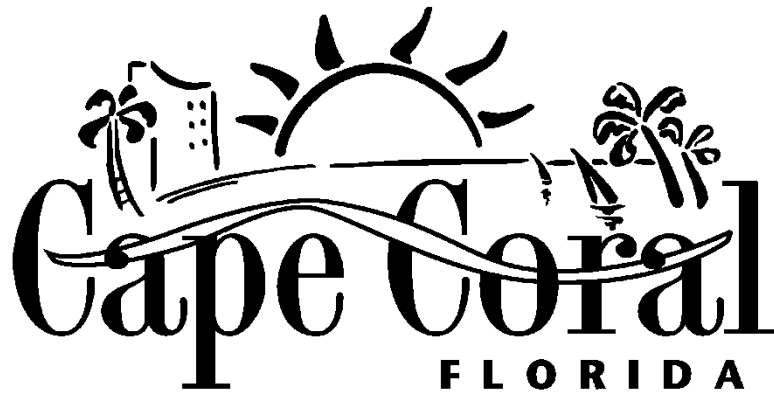
City Wide Cost Allocations
Estimated FY 2012 Budget \$\$

Allocation for CDBG Fund

Used for FY 2012 Budget Charges - Based on Estimated Proposed Budget \$

# of Full Time Employees - FY 2012	1,470.12	0.14%	2.00
# of Cashier Transactions Processed - FY 2012	1,047,921.00	0.00%	14.00
# of Purchase Orders Processed - FY 2012	4,952.00	0.02%	1.00
# of Accounting Transactions Processed - FY 2012	99,525.00	0.40%	397.00
# of Budget Transactions Processed - FY 2012	9,686.00	1.09%	106.00
# of Retirees - FY 2012	534.00	0.00%	0.00
\$ of Accounts Payable Transactions - FY 2012	145,712,351.62	0.48%	695,383.37
# of Files Imaged - FY 2012	442,227.00	0.00%	3.00
# of Internal Audit Hours - FY 2012	4,783.25	0.00%	0.00
# of Communication Devices - FY 2012	651.00	0.31%	2.00
# of Complaints/Inquiries Received by Action Center - FY 2012	12,895.00	0.00%	0.00
# of GIS Mapping & Analysis Requests - FY 2012	278.00	0.72%	2.00
# of Computers - FY 2012	998.00	0.20%	2.00
# of Council Items - FY 2012	945.00	0.53%	5.00

Note: Allocation amounts are based on FY 2012 projections of activity.



Appendices

APPENDICES	167
<i>Ordinance 55-11</i>	<i>A1</i>
<i>Ordinance 56-11</i>	<i>A3</i>