

**FY 2002
QUARTERLY MONITORING REPORT
AS OF MARCH 31,2002**

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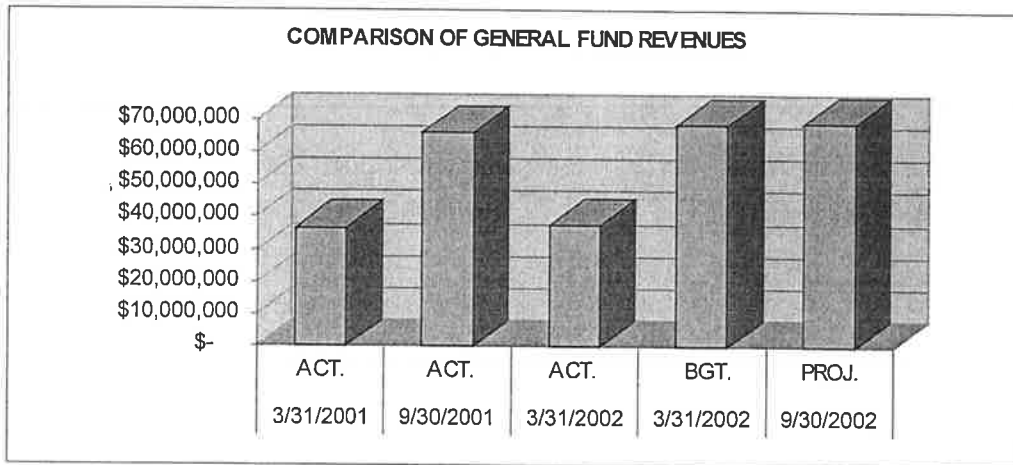
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GENERAL FUND REVENUES

General Fund is the primary operating fund for the City's General Government programs. Close to forty-five percent of the General Government revenues flow through this Fund. As the most significant operating fund in this report, the General Fund warrants a higher level of inspection.

At the end of the second quarter, with an actual to budget ratio of 55.0 percent as compared to 57.6 percent at the same time last year, the General Fund revenues are being recognized at a slower pace than last year. The actual revenues recognized increased by close to \$804,000 but the actual to budget ratio was dampened somewhat by a budget increase of approximately \$4,640,000.

The current revenue projection for FY 2002 is approximately \$250,000 more than the revenue budget as of March 31, 2002.



Taxes:

The total tax revenues for the second quarter increased by approximately \$300,000 from last year. While the actual revenues recognized increased, the actual to budget ratio decreased by 5.0 percent in FY 2002 primarily due to an increase in the budget of over \$2,101,000. Utility Tax and Local Telecommunications Services Tax, two of the larger sources of tax revenue, are driving this decrease. Utility taxes are being recognized at a slower pace in FY 2002 and are not expected to recover the revenues lost due to the mild winter. The actual to budget ratio for the Local Telecommunications Services Tax is less than fifty percent due to a temporary timing issue. Only four out of expected five monthly receipts were recognized as of this report date. An ongoing review by Alachua County into the possibility that some telecommunication service companies are paying County Telecommunication Services Taxes to the City may affect this revenue in the future.

Even though the second quarter ratios appear negative, the projected year-end revenue for this category is expected to be approximately \$193,000 more than the current budgeted amount, primarily due to revised forecast for the Local Telecommunications Services Tax.

Licenses and Permits:

As a percent of budget, the second quarter revenues are being recognized at a slower pace in FY 2002. Actual revenues increased by close to \$1,500 from the previous fiscal year. The decline in the actual to budget ratio of approximately 4.7% is due to a budget increase of close to \$119,000.

This revenue category is currently projected to finish the year with a budget shortfall of approximately \$25,000 or 1.3 percent.

Intergovernmental Revenues:

What appears to be an anemic ratio for this revenue category is due to timing and procedural issues rather than to the affects of the economic environment. Procedurally, all of the State Revenue Sharing funds are first credited to the Guaranteed Entitlement Revenue and Refunding Bond Fund of 1994 to satisfy the debt service requirements before any revenues are credited to the General Fund. Because of this practice, the ratio for this revenue will naturally be depressed until later in the fiscal year. Projection for the State Revenue Sharing funds has been reduced to meet the required debt service payments for the Guaranteed Entitlement Refunding and Revenue Bond of 1994.

Recognition of six months worth of Half-Cent Sales Tax revenue, including an accrual, is consistent with last year's pace. For all of these intergovernmental sources, a full twelve months receipts are expected to produce revenues approximately \$267,000 more than budget.

Charges for Services:

Second quarter revenues increased by close to \$10,000 from the previous year. The actual to budget ratio decreased from 46.9% in FY 2001 to 45.6% in FY 2002 due to \$171,437 increase in the budget. By the end of the fiscal year, this category of revenues is currently projected to exceed budget by approximately 3.8% or \$229,000.

Fines and Forfeitures:

Revenues declined by close to \$30,000 from the previous year. The decrease is primarily driven by reduction in the Parking Fines revenue, which may be related to the elimination of parking spaces due to downtown construction projects. Even with this decrease in revenues, the actual to budget ratio improved in FY 2002 due to a budget decrease of \$135,849.

This revenue category is currently projected to finish the year short of the adopted budget by approximately \$35,000.

Miscellaneous Revenues:

Although second quarter revenues decreased by approximately \$147,000 in FY 2002, this category of revenues is expected to finish the year with a surplus. Revenue sources in this category are generally volatile and unpredictable which makes forecasting difficult.

Transfers from Other Funds:

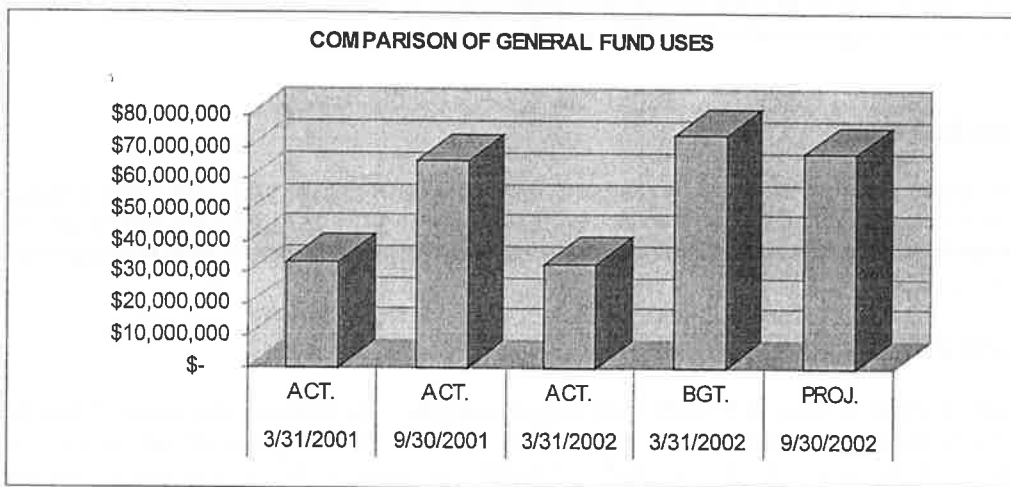
Transfers from Other Funds are being recognized at less than the average budgeted pace due to an unanticipated decrease in the Surcharge on Water/Wastewater Connection revenues. Even though the actual revenues recognized increased by about \$778,000, the actual to budget ratio declined in FY 2002 due to the issue mentioned previously. This funding source is projected to complete the year with a shortfall of close to \$409,000.

GENERAL FUND EXPENDITURES

The **total departmental uses** to budget ratio for the second quarter decreased from 48.0% in FY 2001 to 46.8% in FY 2002. The ratio declined, even though the actual departmental uses in FY 2002 increased by close to \$400,000, due to a corresponding budget increased of about \$2,286,000. As of March 31, personal services expenditures for approximately 12.0 payrolls were recorded in both fiscal years. The total number of payrolls recognized in the first six months is equal to 46.2% of the approximately twenty-six payrolls to be booked in the fiscal year.

The **total uses** to budget ratio decreased in FY 2002 (44.5% vs. 48.2%). The decrease in the ratio is primarily driven by the slower recognition of Transfers to Other Funds and the increase in the budget in FY 2002. The total actual uses increased by \$585,965 but the related budget increased by \$4,394,949 depressing the ratio.

Due to various carry-forwards, and appropriation of reservations authorized in addition to the adopted budget, the current uses budget exceeds the sources budget by \$5,409,406.



Note: The FY 2002 projected uses is based primarily on last year's experience and is approximately 92.4% of the budget as of March 31, 2002.

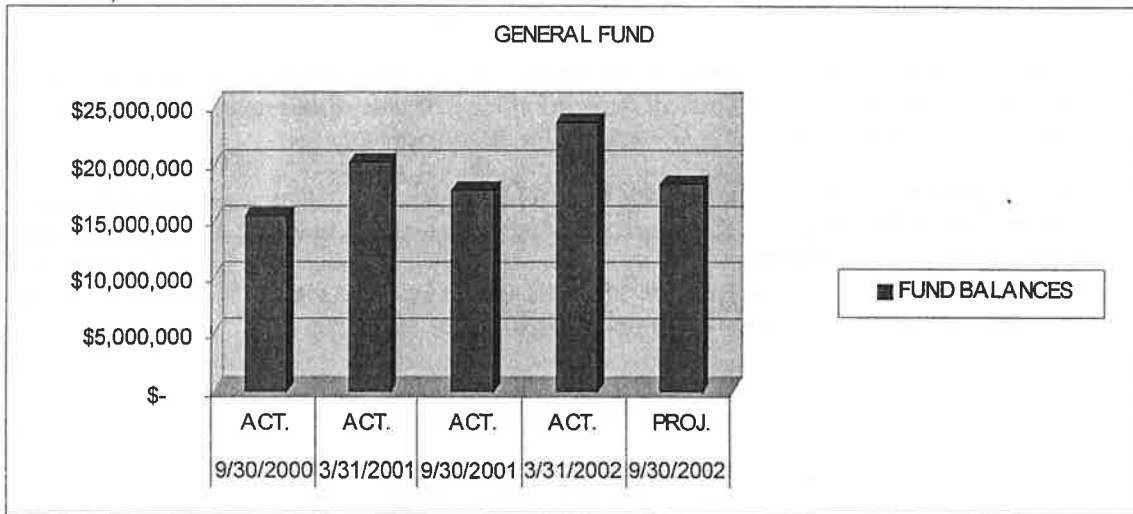
GENERAL FUND - FUND BALANCE

The March 31, 2002, fund balance of \$23,614,054 is \$3,434,425 more than the fund balance as of March 31, 2001. Most of this increase is attributable to the growth in the beginning fund balance for the year, which increased by \$2,239,888 from the previous year. Of course this means that close to \$1,200,000 in increase is due to operating results for the first half of the year

Fund balance is a useful indicator of fiscal performance. For the City's General Fund, it usually peaks at the end of the first quarter, in conjunction with ad valorem tax collections. It adjusts itself for the remainder of the year as expenditures catch up to revenues. The fund balance improved in FY 2002, albeit some of it is due to increases in deregulation and debt service reserves. Based on current revenue and expenditure projections, the projected year-end fund balance for FY 2002 is shown below:

Fund Balance as of 10/01/01	\$17,558,852
Projected FY 2002 Revenues	69,048,781
Projected FY 2002 Expenditures	<u>(68,500,000)</u>
Projected Fund Balance as of 9/30/02	<u>\$18,107,633</u>

The above fund balance projection could be affected significantly by unanticipated future events.



COMMUNITY DEVELOPMENT BLOCK GRANT:

The C.D.B.G. entitlement revenue recognized at the halfway point of the fiscal year decreased by approximately \$455,000 from the previous year. Since this is a reimbursement type grant, revenue recognition tends to remain behind expenditures until the end of the fiscal year.

As expected from the status of the entitlement revenue, program uses decreased by approximately \$587,000 in FY 2002 from the same period in FY 2001. Over \$465,000 of this decrease was due to decrease in encumbrances.

The fiscal indicators reflect a slow-down in CDBG program activities.

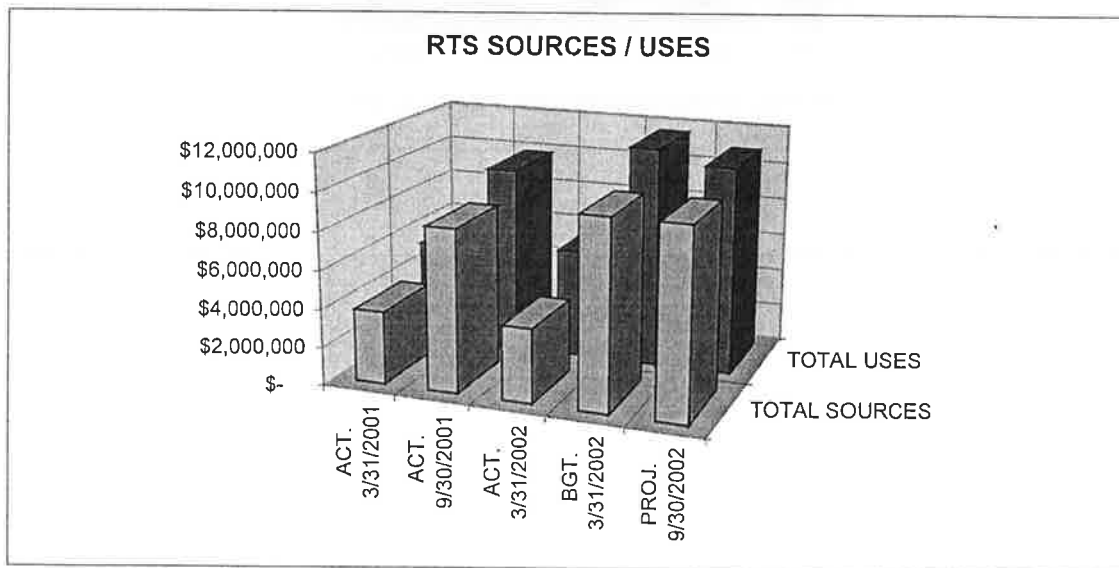
REGIONAL TRANSIT SYSTEM:

Second quarter total transit revenues increased by \$72,272 or almost 2.0% from last year. This increase is mainly due to increases in University of Florida related revenues. The decline in the actual to budget ratio is due primarily to a slower recognition of Grants/Subsidies revenues in FY 2002. This source of RTS funding declined by over a million dollars from the previous year, apparently due to timing issues. Grants and other subsidies constitute a large percentage of the total RTS revenue budget, and an effort should be made to improve the timeliness of its recognition.

Even though the total operating uses to budget ratio decreased by 12.0%, the reduction is due entirely to an increase of \$2,624,707 or 33.7% in the corresponding budget.

On June 1, 1998, RTS Garage operation was returned to RTS, instead of continuing a contractual arrangement with the Fleet Management Department. Second quarter uses ratio for this operation suggests that a closer monitoring of this area is warranted for the balance of the year.

When controlled for encumbrances, this Fund had an operating deficit at the end of the second quarter before depreciation. This shortfall is due to a less timely recognition of grants/subsidies revenues in FY 2002. Management is aware that the deficit is primarily related to timing of revenue recognition and that continued monitoring of its overall financial activity is required to ensure year-end financial outcome consistent with the FY 2002 financial strategy.



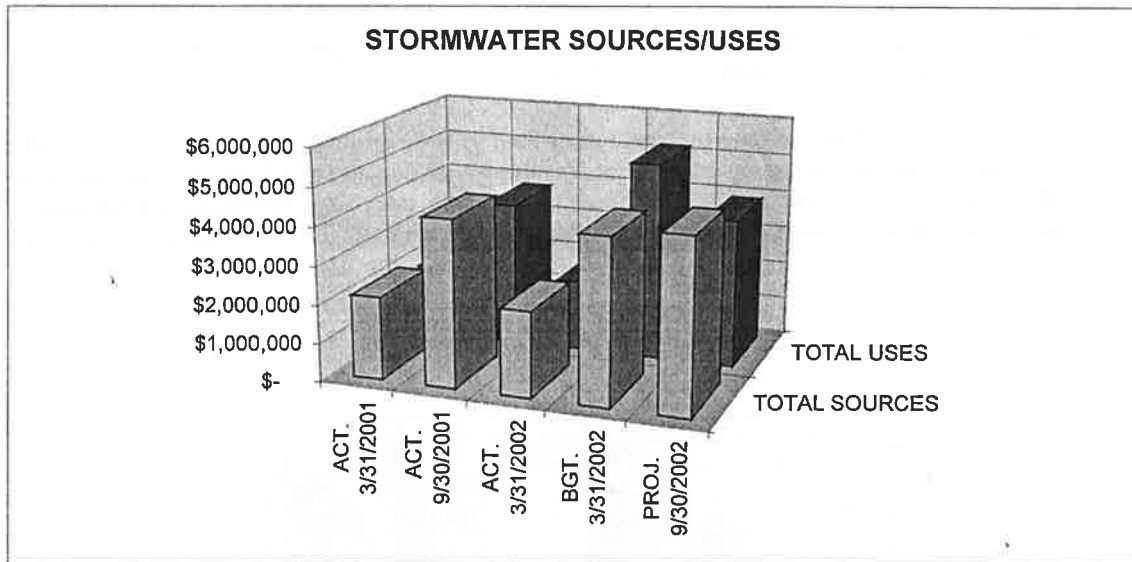
Note: Total uses at fiscal year-end includes depreciation expense of about \$910k in FY 2001 and \$1,143K in FY 2002.

STORMWATER MANAGEMENT UTILITY FUND:

Stormwater fees at this point of the fiscal year are running approximately at the budgeted pace. The fact that interest income is well ahead of the second quarter budgeted pace contributes to a total revenue ratio slightly in excess of budget.

The total operating uses ratio for the second quarter stayed relatively constant even though actual uses increased by approximately \$81,000 due to \$183,735 increase in the current year budget.

When controlled for depreciation, sources exceed uses by \$454,237 as of March 31, 2002. Based on last year's experience, this fund appears to be headed for a year-end operating surplus, before depreciation in the neighborhood of \$800,000. These surpluses are an integral part of a financial strategy to fund stormwater infrastructure projects.



Note: Total uses at fiscal year-end includes depreciation expenses of approximately \$176k in FY 2001 and \$180k in FY 2002.

GENERAL INSURANCE FUND:

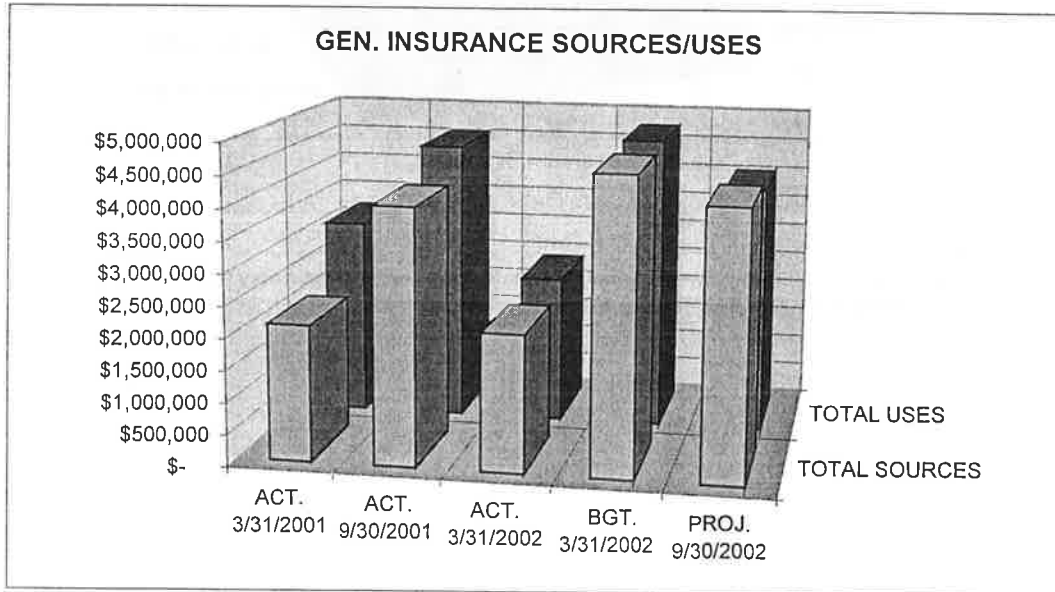
Because insurance premiums are normally due and payable at the beginning of the year, this Fund usually carries an operating deficit until later in the fiscal year. Therefore, it is not particularly troubling that second quarter uses exceed sources in FY 2002.

Revenues are being recognized at a slower pace this year due to insurance recoveries and premium reimbursements. Based on last year's experience, year-end projected revenues would fall short of budget.

The total uses ratio went down from 81.2% of budget in FY 2001 to 50.0% in FY 2002. Actual second quarter uses decreased by \$812,023 or 25.5% in FY 2002. This reduction is primarily related to decreases in Workers' Compensation and Automobile Liability claims expenses. This Fund incurred several unusually large claims for Workers' Comp and Auto Liability in the first half of FY 2001, which explains the higher uses ratio in the prior year.

When controlled for encumbrances, operating results at mid-year improved from a deficit of (\$802,681) in FY 2001 to a small surplus of \$86,757 in FY 2002

The graph below clearly shows the trend described at the beginning of this section. Second quarter operating result, excluding encumbrances, has improved significantly from the previous year. Although the second quarter numbers appear promising, because of the uncertainties associated with any insurance programs, management should continue to monitor this Fund for future trends.



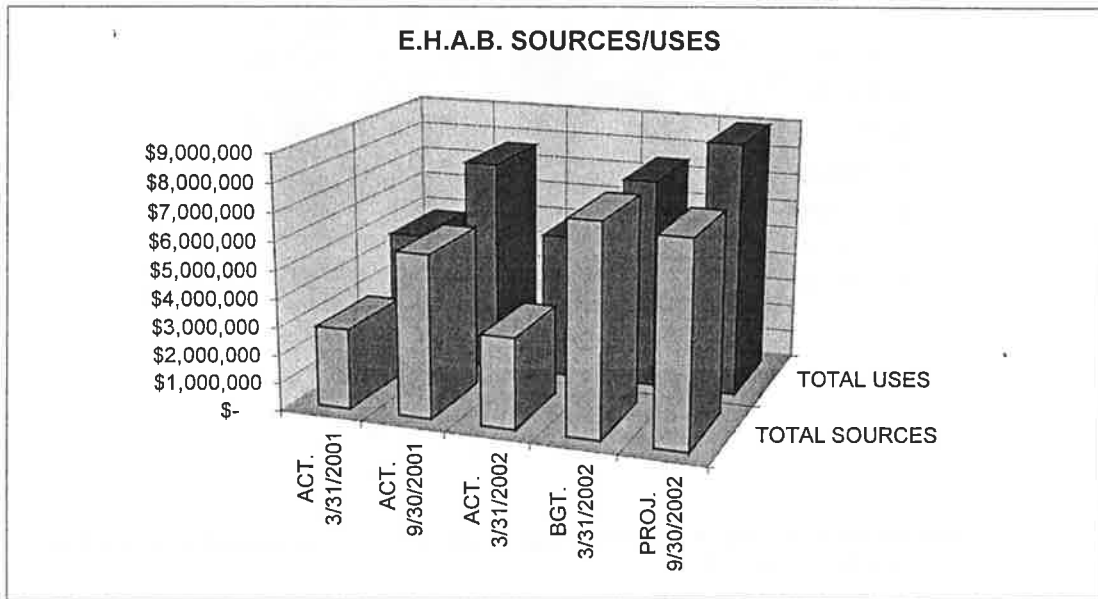
EMPLOYEES HEALTH AND BENEFITS FUND:

Total revenues for FY 2002 increased by \$349,480 or 12.2% from the previous year. This increase is still lagging behind the average budgeted pace because the FY 2002 rate increases were not effective until January 01, 2002.

Total uses also increased by \$461,908 or 9.8% from the previous year. The increase occurred even though the encumbrances decreased by close to \$400,000. Put another way, the mid-year expenses increased by approximately \$862,000 in FY 2002.

After controlling for encumbrances, this Fund completed the second quarter with a deficit of \$1,092,000 compared to a deficit of \$580,092 in FY 2001. Even though the City's health insurance cost appears to be following the national trend, the self-insurance program is still more cost effective than purchasing insurance coverage.

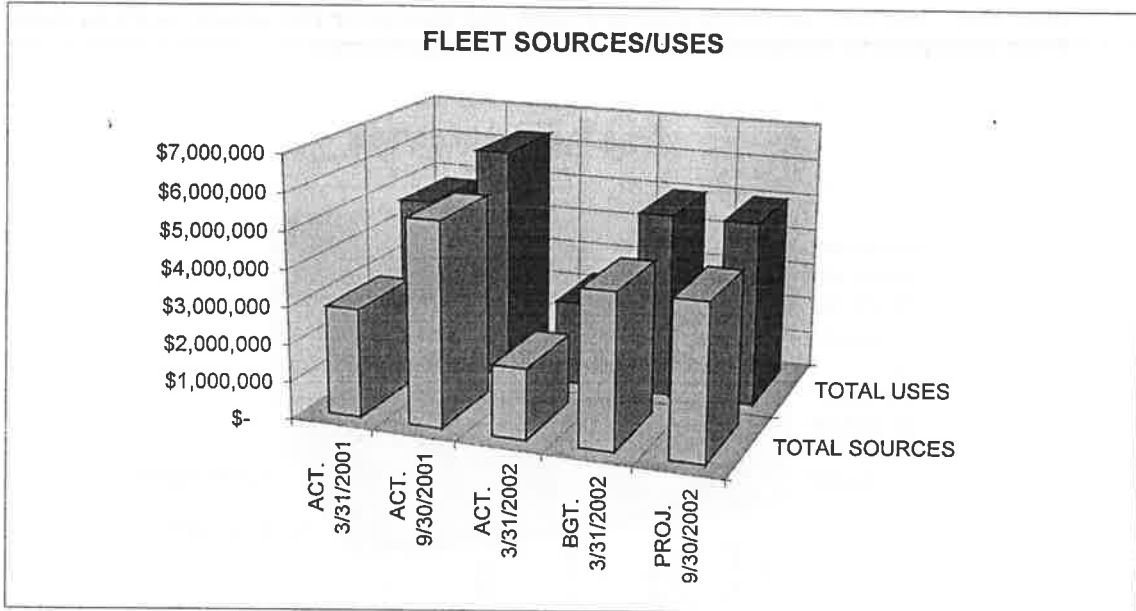
This Fund experienced a net loss, before contingent liability expenses, of close to \$1,392,000 in the prior year. Based on the second quarter results, and using prior year sources and uses ratios, this Fund appears to be headed for another year of operating shortfall.



FLEET SERVICES FUND:

After controlling for encumbrances and vehicle replacement program account balances, the Fleet Fund had an operating surplus of about \$158,000 before depreciation at the end of the second quarter. This outcome is fairly comparable to last year's second quarter surplus of close to \$152,000. If the rest of this year is as similar to last year as the first half, the Fleet Management Fund should finish the year close to break even. Since the financial goal for an internal service fund is to break even, this would be considered a positive performance for the year.

Of course, the year-end operating result will depend on what happens during the rest of the year. Given the nature of this program and forecasting in general, it is implicitly understood that the Fleet Management staff must continue to monitor financial activities for the second half of the year.



Note: Total uses at fiscal year-end includes depreciation expenses of approximately \$1,368k in FY01 and \$1,265k in FY02.

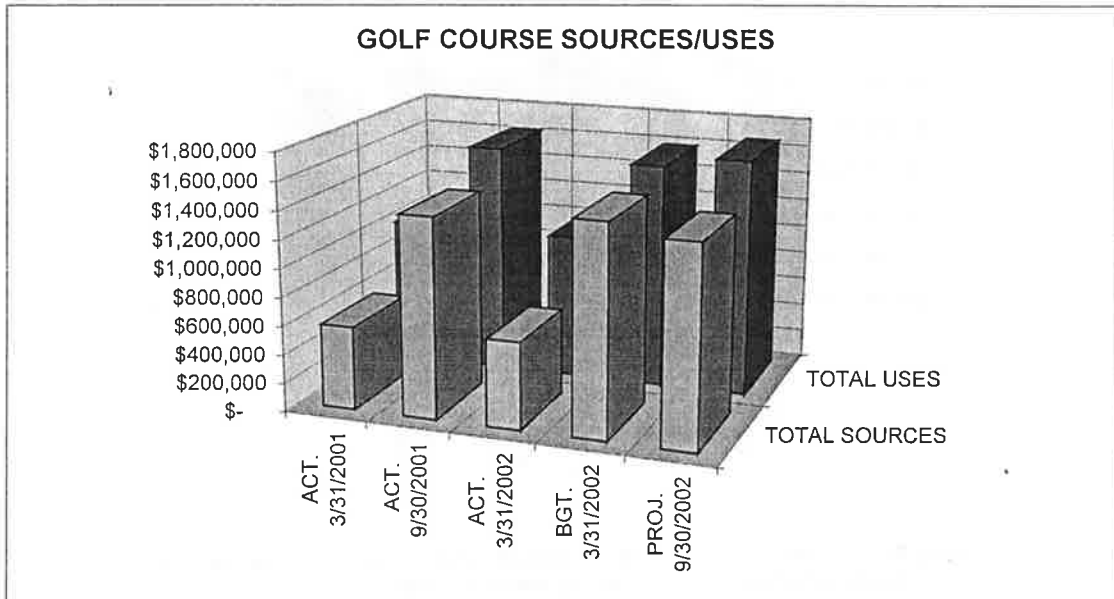
IRONWOOD GOLF COURSE FUND:

Second quarter operating revenues for the Ironwood Golf Course, increased by \$33,277 from the previous fiscal year. This increase is lagging behind the average increase anticipated in the FY 2002 budget. At this rate, based on last year's experience, the projected year-end operating revenue would be approximately \$81,000 or 6.0% less than the adopted budget.

The second quarter operating uses increased by close to \$55,000 in FY 2002. Due to the encumbrance recognized at the beginning of the year for the Golf Course maintenance contract, the uses ratio will naturally be greater than the budgeted average. When controlled for depreciation and encumbrances, the total uses to budget ratio is 46.4 percent and within budget parameters.

Even when controlled for encumbrances and depreciation, this Fund completed the second quarter with an operating deficit of close to \$149,000 compared to \$105,000 in FY 2001. This does not bode well for this Fund, which completed last year with an operating loss before depreciation and capital contributions

Based on the current financial condition and prior year experience, this Fund is headed for a year-end operating loss. Even if weather conditions remain favorable, management should closely monitor financial activities for the balance of this year to minimize the projected shortfall.



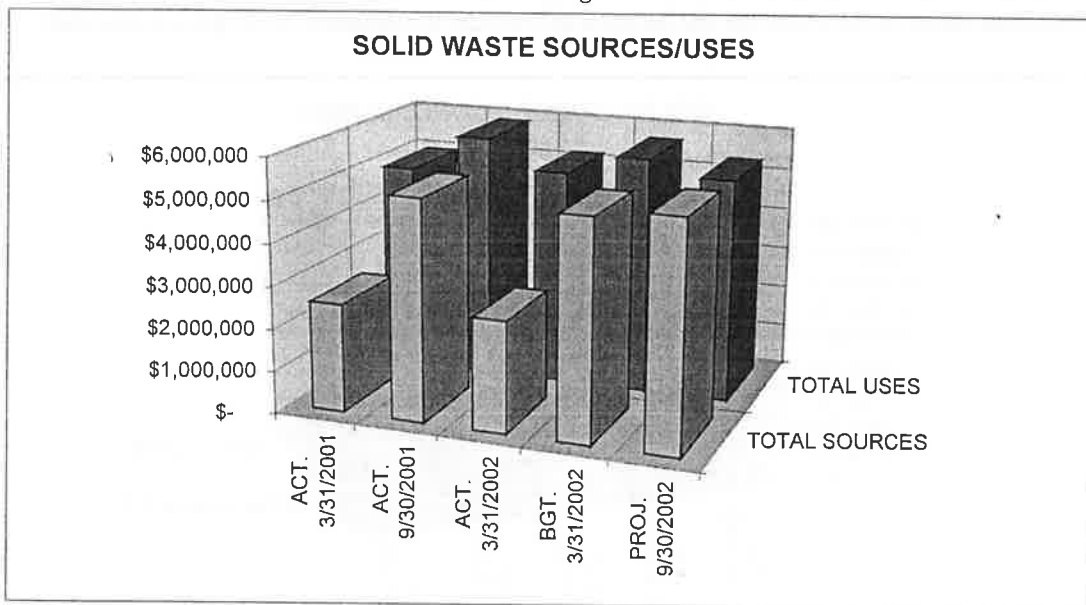
Note: Total uses at fiscal year-end includes depreciation expense of approximately \$150k to \$165k.

SOLID WASTE COLLECTION FUND:

Second quarter franchise fees revenue increased by close to \$70,000 from the previous year. But due to a decline in the interest income, total revenues only increased by \$61,620. Total revenues at mid-year for both FY 2001 and FY 2002 are being recognized at close to the average budgeted pace. Based on last year's experience year-end revenues should exceed budget by close to \$174,000

When controlled for encumbrances, second quarter total uses to budget ratio is 48.2% and within budget parameters. Mid-year operating uses increased by close to \$213,000 or 4.6% in FY 2002. Based on last year's experience after controlling for encumbrances, fiscal year-end expenses are projected to be approximately \$5,300,000.

The second quarter balances, when controlled for encumbrances, reflected an operating loss of approximately \$183,000. Based on second quarter balances and controlling for timing issues, this Fund appears to be headed for a small operating surplus in FY 2002. Even though this Fund's budget was adopted with a planned shortfall of approximately \$143,000, the currently projected growth in franchise fee revenues will offset the budgeted deficit.



Note: The total uses portion of the chart reflects the impact of recognizing encumbrances for the collections contract at the beginning of the year.

RETIREES' HEALTH INSURANCE FUND:

At the end of the second quarter, revenues are being recognized at approximately seven percent ahead of the average budgeted pace. Based on last year's experience, the currently projected revenues would exceed the adopted budget by approximately \$596,000.

Total uses at the end of the second quarter exceeded last year's mid-year total by about \$576,000. Most of this increase is related to an earlier recognition of an encumbrance to Blue Cross/Blue Shield for administration services

Based on the second quarter figures, this Fund appears to be headed for a year-end surplus in the neighborhood of \$1,200,000 as planned.

SUMMARY

The City's overall financial condition after the second quarter is reasonably consistent with what is in the financial plan. Some issues worth noting at the end of the second quarter are listed below:

- (1) **Current General Fund expenditure budget includes \$5,409,406 in appropriations to be funded via the use of fund balance.**
- (2) **The RTS Fund appears to be headed for a year-end operating loss unless Grants/Subsidies revenues come in as budget.**
- (3) **The E.H.A.B. Fund had a mid-year operating loss of over \$1,000,000 compared to approximately \$600,000 last year. This Fund appears to be headed for another year-end deficit.**
- (4) **The Golf Course Enterprise Fund had a second quarter operating deficit of \$149,000 compared to \$105,000 in FY 2001. Unless a significant turnaround occurs in the last half of the year this Fund will experience an operating loss for the year.**

The City is in a sound financial position to address every issue mentioned in this Report without affecting City services in FY 2002.

As always, management will continue to monitor the City's financial position closely and will take definitive action if necessary. The City Commission will be apprised of the budget status whenever a significant change is anticipated.

**FY 2002 QUARTERLY MONITORING REPORT
GENERAL FUND
SUMMARY OF SOURCES AND USES OF FUNDS
As of March 31, 2002**

	FY 2002			(3) FY 2001		
	Budget	Actual	% of Budget Qtr.II	% of Budget Qtr.II	% of Budget F.Y.E.	% of F.Y.E. Qtr.II
SOURCES:						
Revenues	41,603,137	24,778,131	59.6%	62.3%	102.9%	60.4%
Transfers In	27,142,818	13,006,332	47.9%	50.0%	101.1%	48.7%
TOTAL SOURCES	\$68,745,955	\$37,784,463	55.0%	57.6%	102.2%	55.9%
USES:						
Expenditures/Encumbrances	67,578,587	30,442,704	45.0%	47.3%	96.3%	48.9%
Transfers Out	6,576,774	2,565,013	39.0%	55.3%	99.4%	72.6%
TOTAL USES	74,155,361	33,007,717	44.5%	48.2%	96.6%	51.0%
EXCESS OF SOURCES OVER (UNDER) USES (1)	(5,409,406)	4,776,746				
BEGINNING FUND BALANCE, October 1	17,558,852	17,558,852				
FUND BALANCE	\$12,149,446	\$22,335,598	(2)			

Notes:

- (1) The budgeted uses over sources is the amount currently authorized to be expended from the 9/30/01 fund balance.
- (2) This balance is net of reserve for encumbrances equal to \$1,278,455.58.
- (3) The FY 2001 ratios are based on actual data from the Quarterly Monitoring Reports after controlling for non-recurring transactions and other changes which affect comparability.

**FY 2002 QUARTERLY MONITORING REPORT
GENERAL FUND
REVENUES AND OTHER SOURCES OF FUNDS
As of March 31, 2002**

	FY 2002			(22) FY 2001				
	Budget	Actual	% of Budget Qtr.II	Projected Sources	Notes	% of Budget Qtr.II	% of Budget F.Y.E.	% of F.Y.E. Qtr.II
TAXES:								
Ad Valorem Tax, Net (4.9416 mills)	\$12,996,218	\$11,519,766	88.6%	\$13,043,349	(1)	88.3%	100.3%	88.1%
Hazmat Gross Receipts Tax	100,000	0	0.0%	100,000	(2)	0.0%	77.6%	0.0%
Utility Taxes	5,901,600	2,632,769	44.6%	5,573,600	(3)	52.1%	104.2%	50.0%
Local Option Gas Tax	510,000	279,954	54.9%	523,200	(4)	59.2%	107.6%	55.0%
Simplified Telecom. Services Tax	5,126,218	2,105,302	41.1%	5,587,168	(5)	56.4%	114.1%	49.5%
TOTAL TAXES	24,634,036	16,537,791	67.1%	24,827,317		72.1%	104.0%	69.3%
LICENSES AND PERMITS:								
Occupational Licenses (Net of EZ Credit)	811,208	767,863	94.7%	813,649	(6)	94.8%	100.4%	94.4%
Home Occupational Permits	17,489	10,558	60.4%	24,778		41.5%	97.4%	42.6%
Building Permits (Net of EZ Credit)	640,465	323,299	50.5%	704,000		51.9%	118.3%	43.9%
Electric, Plumbing & Gas Permits	183,715	66,859	36.4%	130,000		61.0%	118.7%	51.4%
Miscellaneous Permits	11,885	7,026	59.1%	14,086		54.5%	109.3%	49.9%
Contractors Exam. Fee	889	600	67.5%	4,200		17.1%	119.9%	14.3%
Competency Renewal	45,552	7,450	16.4%	10,096		76.4%	103.5%	73.8%
Street Graphics Insp. Fee	6,161	2,464	40.0%	4,723		45.7%	87.6%	52.2%
Landlord Licensing Fee	140,000	110,508	78.9%	126,879		74.2%	85.2%	87.1%
Tax Licenses	3,824	2,400	62.8%	3,824		54.5%	141.3%	38.6%
TOTAL LICENSES & PERMITS	1,861,188	1,299,027	69.8%	1,836,237		74.5%	106.7%	69.8%
INTERGOVERNMENTAL REVENUE:								
State Municipal Revenue Sharing	1,720,985	240,212	14.0%	1,623,023	(7)	14.3%	96.2%	14.9%
Mobile Home Licenses	31,971	22,648	70.8%	31,971		110.0%	154.6%	71.2%
Beverage Licenses	63,000	58,940	93.6%	63,000		99.0%	103.4%	95.7%
Half Cent Sales Tax	4,907,889	2,682,511	54.7%	5,273,000	(8)	51.8%	102.4%	50.6%
Firefighters Supplemental Comp.	30,000	17,570	58.6%	30,000		62.6%	127.3%	49.2%
State Gas Tax Rebate	18,346	8,817	48.1%	18,346		45.7%	102.9%	44.4%
County/MTPO Contribution to B/PAB	6,586	0	0.0%	6,586		0.0%	0.0%	0.0%
Payment in Lieu of Taxes-GHA Inc.	41,000	0	0.0%	41,000		0.0%	52.3%	0.0%
TOTAL INTERGOV'TAL REVENUE	6,819,777	3,030,698	44.4%	7,086,926		42.8%	100.7%	42.4%

FY 2002 QUARTERLY MONITORING REPORT
GENERAL FUND
REVENUES AND OTHER SOURCES OF FUNDS
As of March 31, 2002

	FY 2002			(22) FY 2001				
	Budget	Actual	% of Budget Qtr.II	Projected Sources	Notes	% of Budget Qtr.II	% of Budget F.Y.E.	% of F.Y.E. Qtr.II
CHARGES FOR SERVICES:								
Airport Fire Services	337,558	165,470	49.0%	337,558	(9)	48.4%	98.0%	49.3%
Airport Security Services	246,914	121,037	49.0%	246,914	(9)	67.9%	116.3%	58.3%
S.F.C.C. Training Contract:GPD	65,624	32,812	50.0%	65,624		0.0%	125.0%	0.0%
Miscellaneous Fees-Police	25,000	12,006	48.0%	25,000		65.9%	95.0%	69.4%
GPD-Billable Overtime	376,186	188,413	50.1%	474,189	(10)	38.6%	97.2%	39.7%
Zoning Fees	178,785	46,672	26.1%	94,599		30.2%	61.3%	49.3%
Document Reproduction Fees	1,781	940	52.8%	1,781		11.4%	25.0%	45.7%
Traffic Engineer-Small Cities	42,528	2,426	5.7%	42,528		72.0%	88.6%	81.2%
Fire Protection-County	400,000	224,659	56.2%	600,000	(11)	52.1%	119.8%	43.5%
Traffic Signals-County	128,669	72,904	56.7%	144,545	(11)	53.8%	104.2%	51.7%
Cemetery Fees	15,918	16,716	105.0%	15,918		35.1%	81.1%	43.3%
Transportation-Parking	145,000	84,558	58.3%	145,000		51.5%	103.1%	49.9%
Street Division Cost Recovery	83,734	64,584	77.1%	128,017	(12)	32.5%	64.5%	50.4%
Neighborhood Parking Decals	20,814	7,580	36.4%	20,814		34.1%	96.4%	35.4%
Recreation-Membership/Youth Sports	25,375	6,930	27.3%	25,375		7.4%	27.0%	27.5%
Recreation-Adult Sports	6,090	2,250	36.9%	6,090		22.8%	47.0%	48.6%
Swimming Pools	100,357	168	0.2%	100,357		0.3%	73.1%	0
Recreation-Centers	118,025	14,160	12.0%	52,947		12.7%	47.4%	26.7%
Recreation-Nature Programs	54,000	26,523	49.1%	54,000		0.0%	0.0%	0.0%
Utility Indirect Services	1,371,015	685,495	50.0%	1,371,015	(13)	50.0%	100.0%	50.0%
RTS Indirect Services	636,803	265,335	41.7%	636,803		50.0%	100.0%	50.0%
Airport Indirect Services	10,000	3,369	33.7%	10,000		34.9%	63.2%	55.3%
C.D.B.G. Indirect Services	127,975	53,669	41.9%	127,975		50.2%	100.5%	50.0%
S.M.U.F. Indirect Services	383,062	159,609	41.7%	383,062		50.0%	100.0%	50.0%
Solid Waste Indirect Services	103,314	43,048	41.7%	103,314		50.0%	100.0%	50.0%
Ironwood Indirect Services	125,209	52,170	41.7%	125,209		50.0%	100.0%	50.0%
Fleet Indirect Services	245,902	102,459	41.7%	245,902		50.0%	100.0%	50.0%
Gen. Insurance Indirect Services	121,323	50,551	41.7%	121,323		50.0%	100.0%	50.0%
E.H.A.B. Indirect Services	74,950	31,229	41.7%	74,950		50.0%	100.0%	50.0%
C.R.A. Indirect Services	69,661	29,025	41.7%	69,661		50.0%	100.0%	50.0%
Special Events Processing Fees	7,084	3,586	50.6%	7,084		71.7%	62.9%	114.0%
Cultural Affairs Facilities Revenues	90,110	46,847	52.0%	90,110		56.9%	99.1%	57.4%
Financial Services Contract-RTS	98,480	49,240	50.0%	98,480		48.3%	96.9%	49.9%
School Resource Officer Contract (SBAC)	133,001	67,165	50.5%	133,001	(14)	40.0%	88.1%	45.5%
G.P.D. - G.H.A./H.U.D. Contract	55,000	0	0.0%	55,000		29.8%	82.5%	36.2%
G.P.D. - Court Restitution	20,000	23,996	120.0%	40,000		80.7%	137.9%	58.5%
TOTAL CHARGES FOR SERVICES	6,045,247	2,757,601	45.6%	6,274,146		46.9%	97.9%	47.9%

**FY 2002 QUARTERLY MONITORING REPORT
GENERAL FUND
REVENUES AND OTHER SOURCES OF FUNDS
As of March 31, 2002**

	FY 2002			(22) FY 2001				
	Budget	Actual	% of Budget Qtr.II	Projected Sources	Notes	% of Budget Qtr.II	% of Budget F.Y.E.	% of F.Y.E. Qtr.II
FINES AND FOREFEITURES:								
Court Fines & Forefeitures	763,828	360,330	47.2%	681,462	(15)	37.7%	71.4%	52.9%
Parking Fines	350,175	153,102	43.7%	272,970	(15)	55.5%	99.0%	56.1%
False Alarm Penalties	64,956	0	0.0%	190,000	(16)	6.7%	318.1%	2.1%
Code Enforcement Penalties	20,425	4,418	21.6%	20,425		39.7%	68.0%	58.4%
TOTAL FINES & FOREFEITURES	1,199,384	517,850	43.2%	1,164,857		41.0%	90.5%	45.3%
MISCELLANEOUS REVENUES:								
Interest on Investments	740,000	449,290	60.7%	740,000		72.7%	112.0%	64.9%
Unrealized Gains/(Loss) on Investments	0	0	0.0%	0		0.0%	0.0%	10.6%
Rental of City Property	107,558	32,522	30.2%	107,558	(17)	88.3%	151.6%	58.2%
Porters Oaks Mortgages	2,000	7,779	389.0%	8,500		33.6%	57.5%	58.4%
Board & Seal/Lot Clearing & Demolition	0	10,271	0.0%	25,000		0.0%	0.0%	34.2%
Donation to Festival of Lights Event	15,000	17,700	118.0%	17,700		0.0%	0.0%	0.0%
Donation to Fire/Rescue Special Programs	1,000	1,200	120.0%	1,200		0.0%	0.0%	0.0%
Airport	55,600	27,800	50.0%	55,600	(18)	58.3%	100.0%	58.3%
CRA Promissory Note Repayment	10,150	0	0.0%	10,150		0.0%	39.6%	0.0%
Cost Recovery-Pine Beetle Suppression	0	3,960	0.0%	11,440		0.0%	82.9%	0.0%
C Misc. Revenues	95,433	48,728	51.1%	95,433		64.4%	-42.1%	0.0%
Sale of Surplus Equipment/Property	16,764	35,914	214.2%	53,000		33.7%	104.6%	32.2%
TOTAL MISC. REVENUES	1,043,505	635,164	60.9%	1,125,581		73.6%	130.7%	52.7%
TOTAL REVENUES	\$41,603,137	\$24,778,131	59.6%	\$42,315,063		62.3%	102.9%	60.4%
TRANSFERS FROM OTHER FUNDS:								
School Crossing Guard Trust	40,000	20,000	50.0%	40,000		50.0%	100.0%	50.0%
Solid Waste Collection	300,000	150,000	50.0%	300,000	(19)	50.0%	100.0%	50.0%
Cemetery Trust	41,674	20,837	50.0%	41,674		50.0%	100.0%	50.0%
U.D.A.G.	17,000	8,500	50.0%	17,000		50.0%	100.0%	50.0%
C.D.B.G. (#106)-Pine Beetle Suppression	0	0	0.0%	16,900		0.0%	6.1%	0.0%
Misc. Gifts and Grants (#106)	68,500	68,500	100.0%	68,500		0.0%	100.0%	0.0%
General Capital Projects (#302)	479,093	0	0.0%	479,093		0.0%	0.0%	0.0%
FFGFC of 1992 (#215)	365,000	182,500	50.0%	365,000		0.0%	0.0%	0.0%
Surcharge on Water/Wastewater Connections	700,000	76,257	10.9%	152,000	(20)	0.0%	0.0%	0.0%
Incentive Transfer-Electric Utility	0	0	0.0%	207,000	(21)	0.0%	0.0%	0.0%
GRUCOMM	276,600	140,033	50.6%	276,600		49.5%	98.9%	50.0%
Gas Utility	1,136,673	568,314	50.0%	1,136,673		50.0%	100.0%	50.0%
Water	3,238,000	1,549,732	47.9%	3,201,000		49.5%	102.5%	48.3%
Wastewater	4,300,000	2,138,747	49.7%	4,252,000		50.8%	101.0%	50.3%
Electric	16,180,278	8,082,912	50.0%	16,180,278		50.0%	99.9%	50.0%
TOTAL TRANSFERS	\$27,142,818	\$13,006,332	47.9%	\$26,733,718		50.0%	101.1%	48.7%
TOTAL SOURCES	\$68,745,955	\$37,784,463	55.0%	\$69,048,781		57.6%	102.2%	55.9%

FY 2002 QUARTERLY MONITORING REPORT
GENERAL FUND
REVENUES AND OTHER SOURCES OF FUNDS
As of March 31, 2002

Notes:

- (1) The projection is based on the final certified taxable value from the County Property Appraiser's Office, a millage rate of 4.9416 mills and a discount assumption of 3.5 percent.
- (2) Annual payment for the previous calendar year is due by July 1. The projection is based on the adopted budget and last year's receipt.
- (3) Utility Tax revenues on sale of electricity, water, and natural gas declined in the first half of FY 2002 most likely due to mild weather conditions.
- (4) This projection is based on an anticipated revenues to be shared between RTS and General Fund per allocation ratios used in the adopted budget.
- (5) This is a new revenue source that replaced the former franchise fees on cable television and telephone, as well as, public service tax (utility tax) on telecommunications. The projection is based on the State estimate.
- (6) Occupational License Fee (Tax) was increased five percent in FY 2001. State Law allows a 5.0% increase every other year.
- (7) The projected amount is based on the State's estimate, less \$1,099,641 pledged for repayment of Guaranteed Entitlement Refunding and Revenue Bond of 1994.
- (8) This projection is based on an average collections ratio for the previous five years, after six monthly receipts.
- (9) These projections are based on the adopted budget and the combined amount is \$11,460 less than the amount budgeted in the FY 2002 Airport budget as expenses. The actual amount will be based on a formula per agreement between the City and the Airport.
- (10) This revenue is offset by over-time expenditures plus fringe benefits and administrative costs. Second quarter revenues in FY 2002 increased by \$46,010 or 32.3% from the previous year.
- (11) These revenues are based on contracts with the County. The actual year-end revenues are determined by the yearly activity.
- (12) This projection is based on last year's experience. This source has declined in recent years due to increased use of Public Works employees on required City projects. Only "major" asphalt projects are being performed for GRU. Patching cut-ins and other GRU related work use to account for about fifty percent of past revenues.
- (13) This revenue source is being reviewed by GRU for reasonableness, especially that portion related to Human Resources. The Human Resources portion accounted for approximately 36.0% of the total allocated indirect cost in FY 1999.
- (14) This revenue is based on an agreement with the Alachua County School Board.
- (15) These projections are based on last year's experience. Increasing focus on security issues since the September 11, 2001, terrorist attack appears to be affecting the Court Fines & Forfeitures revenues. The decline in Parking Fines revenues appear to be related to assignment issues. Last year, GPD had two PSTs assigned solely to parking violations, this year there is only one PST doing the same thing, and that position was being trained in the first quarter.
- (16) An interlocal agreement between the City and the Alachua County Sheriff designates the Sheriff as the administrator of the City's false alarm ordinance. The Agreement went into effect in FY 2001, and in late October, the City received a check for \$194,006.62.
- (17) This revenue includes rental of telecommunications towers.
- (18) This revenue is the amount of rental income generated from the AFSS building at the Airport. The AFSS building was constructed with funds borrowed by the City.
- (19) The Solid Waste Collections Fund must satisfy the FY2001 budget assumptions in order for this projection to be realized.
- (20) This is a new revenue source and the projection is based on annualized second quarter revenues. This balance is based on the actual monthly cash receipt documents from GRU.
- (21) This is a component of the new transfer formula. Last year's incentive amount was \$197,172.00.
- (22) The FY 2001 ratios are based on balances from the fiscal year-end AFINS A203 Report.

FY 2002 QUARTERLY MONITORING REPORT
GENERAL FUND
EXPENDITURES, ENCUMBRANCES AND OTHER USES OF FUNDS
As of March 31, 2002

	FY 2002		% of Budget Qtr.II	Notes	(13) FY 2001		
	Budget	Actual			% of Budget Qtr.II	% of F.Y.E.	% of F.Y.E. Qtr.II
DEPARTMENTAL: EXPEND./ENC.							
Economic Development	167,319	30,249	18.1%	(1)	55.2%	108.1%	51.9%
Administrative Services	164,841	71,861	43.6%		47.2%	94.6%	49.9%
City Commission	212,744	102,465	48.2%		47.6%	95.0%	50.1%
Clerk of the Commission	606,260	260,546	43.0%		49.1%	95.1%	51.6%
City Manager	552,071	303,297	54.9%	(2)	56.0%	100.2%	55.9%
City Auditor	371,125	168,922	45.5%		45.9%	101.9%	45.1%
City Attorney	1,149,017	512,001	44.6%		43.6%	96.0%	45.4%
Computer Services	1,864,414	988,223	53.0%	(2)	62.2%	102.2%	60.9%
Finance	2,185,999	1,024,138	46.8%		48.9%	94.5%	51.7%
EEO	358,438	211,109	58.9%	(2)	61.9%	99.9%	62.0%
Community Development	2,245,572	940,295	41.9%		46.9%	91.4%	50.7%
Public Works	5,438,806	2,594,609	47.7%		47.0%	99.5%	47.3%
Police	22,268,004	10,782,381	48.4%		47.4%	96.9%	48.9%
Fire	10,066,967	4,598,523	45.7%		46.9%	99.2%	47.3%
Recreation and Parks	4,929,655	2,093,994	42.5%		43.7%	96.3%	45.4%
Building Inspection	1,023,923	427,799	41.8%		46.3%	99.4%	46.6%
Cultural Affairs	1,061,330	590,015	55.6%	(3)	61.7%	96.0%	64.2%
Human Resources	1,227,268	518,567	42.3%		51.5%	99.8%	51.6%
Facilities Management	2,151,445	976,542	45.4%		50.3%	103.2%	49.0%
Office of Management and Budget	454,295	205,443	45.2%		42.5%	89.0%	47.8%
Small Business Development	95,459	36,127	37.8%	(4)	0.0%	0.0%	0.0%
Total Departmental	58,594,952	27,437,106	46.8%		48.0%	97.7%	49.1%
NON-DEPARTMENTAL: EXPEND./ENC.							
City Commission Contingencies (9110)	100,136	0	0.0%	(5)	0.0%	0.0%	0.0%
Alachua Co. - St. Lights/Fire Hydrants	1,008,613	441,678	43.8%	(6)	56.4%	114.6%	49.2%
General Insurance Premium	2,598,478	1,299,239	50.0%		50.0%	100.0%	50.0%
Retirees' Health Insurance Premium	1,638,525	995,158	60.7%	(7)	48.0%	100.3%	47.9%
Other Non-Departmental	3,637,883	269,523	7.4%	(8)	6.4%	27.2%	20.4%
Total Non-Departmental	8,983,635	3,005,598	33.5%		40.3%	83.7%	46.8%
TOTAL EXPENDITURES/ENC.	67,578,587	30,442,704	45.0%		47.3%	96.3%	48.9%
TRANSFERS TO OTHER FUNDS:							
Proprietary	426,879	213,440	50.0%		74.0%	100.0%	80.1%
Debt Service	1,748,063	1,096,023	62.7%	(9)	66.7%	100.0%	65.7%
Fiduciary	367,299	189,752	51.7%	(10)	100.0%	100.0%	100.0%
Special Revenue	31,130	17,500	56.2%		45.1%	89.4%	50.0%
Capital Projects	4,003,403	1,048,298	26.2%	(11)	41.1%	100.0%	70.4%
TOTAL TRANSFERS	6,576,774	2,565,013	39.0%		55.3%	99.4%	72.6%
TOTAL USES	74,155,361	33,007,717	44.5%	(12)	48.2%	96.6%	51.0%

**FY 2002 QUARTERLY MONITORING REPORT
GENERAL FUND
EXPENDITURES, ENCUMBRANCES AND OTHER USES OF FUNDS
As of March 31, 2002**

Notes:

- (1) The uses ratio is consistent with the vacancy of a Director for this Department.
- (2) The uses ratio is less than 50.0% when controlled for encumbrances.
- (3) This Department's budget includes \$151,000 in grants to art agencies. Approximately 87.0% of this budget had been disbursed as of March 31, 2002. When controlled for the art agency funding and encumbrances, the uses ratio is less than 47.0%.
- (4) This is a new department.
- (5) City Commission Contingency funds are normally moved to another account before expenditures are booked.
- (6) The decrease in this ratio is due to a timing issue. Unlike last year, the FY 2002 expenditure is for less than six months.
- (7) The FY 2002 budget was based on a 2.99% contribution rate assumption. The actual rate being used is 3.89%.
- (8) This budget line includes: \$500,000 for Electric Deregulation Reserve, \$430,000 for an FCT grant match, and \$1,279,000 for FFGFC of 2001 debt service reserve.
- (9) These transfers are normally dictated by the debt service schedule. FY 2002 transfers are fairly consistent with last year.
- (10) The tax liability to the Redevelopment Trust Funds are being transferred in montly installments in FY 2002.
- (11) This budget is mostly funded with rollover of the GRU-LI/LO dollars from FY 2001. The budget also includes \$775,033 for the Downtown Parking Garage.
- (12) The total uses budget includes the following changes to the adopted budget:

* Rollover-Prior Year Encumbrances	926,127
* Rollover-Annexation Account	50,000
* Rollover-Transfer to Gen. Cap. Proj. Fund	2,011,370
* Rollovers for Various Departments	474,318
* Rollover-Pine Beetle Suppression	30,145
* Rollover-Greentree Park Program	12,404
* Combined Communication Center	250,000
* Downtown Parking Garage	775,033
* Depot Avenue Stormwater Park	564,000
* Pine Beetle Replanting/Fund #106	66,000
* Savannah Grande Contract	2,500
* Taxes on 211 Legal Building Rental	5,558
* Festival of Lights	15,000
* Fire/Rescue Special Programs	1,000
* Transfer to Tax Increment Funds (Net)	(12,206)
* Transfer to FFGFC of 2002 Debt Svc Fund	104,028
* County Contribution to the Arts	(165,000)
* Encumbrance Rollover Adjustment	(122,813)
Total	<u><u>4,987,464</u></u>

The adopted uses budget also financed \$347,000 in various expenditures by using fund balance.

- (13) The FY 2001 data includes \$878,087 in encumbrances. The FY 2001 data was not controlled for negative encumbrance reflected in the Recreation and Parks Department for a purchase order issued to the Aramark Corporation for the FY 2001 Summer Nutrition Program.

GENERAL FUND
STATEMENT OF CHANGES IN FUND BALANCE
As of March 31, 2002

	Actual 09/30/01	Increase	(Decrease)	Balances 3/31/2002	
RESERVED:					
Inventories	118,927	0	(7,566)	111,361	
Required Reserve/Budget Policy	3,590,954	0	0	3,590,954	
Encumbrances	825,241	453,215	0	1,278,456	
Long Term Receivables	1,853,762	0	(299,582)	1,554,180	(1)
COPS AHEAD	153,521	0	0	153,521	
FY 1999 FFGFC Loan Debt Service-Comm. Equip.	658,000	0	0	658,000	(2)
FY 2001 FFGFC Loan Debt Service	217,000	1,279,000	0	1,496,000	(3)
SR26/SR26A Project-UF Campus D. A.-City	53,326	0	0	53,326	(4)
Depot Stormwater Park Grant Match	564,000	0	(564,000)	0	(5)
Downtown Parking	775,033	0	(775,033)	0	(6)
Transfer to Capital Projects	2,011,370	0	(2,011,370)	0	(6)
Rollovers	486,722	0	(486,722)	0	(6)
Annexation	50,000	0	(50,000)	0	(6)
Pine Beetle Suppression	30,145	0	(30,145)	0	(6)
Grant Match	250,000	0	0	250,000	(7)
SR26/SR26A Project-UF Campus D. A.-County	1,250,000	0	0	1,250,000	(7)
Annexation-Route 35	220,000	0	0	220,000	(7)
Annexation-Transition	310,512	0	0	310,512	(7)
Combined Communications Center	250,000	0	0	250,000	(7)
Fire Salary Increase- FY 2001	150,000	0	0	150,000	(7)
Other FY 02 Appropriations from Fund Balance	347,000	0	0	347,000	(8)
Deregulation Reserve	1,714,200	500,000	0	2,214,200	(9)
	15,879,713	2,232,215	(4,224,418)	13,887,510	
UNRESERVED:					
Designated for:					
Downtown Parking Garage Project	150,000	0	0	150,000	
Loan to CRA-Stringfellow Property Development	0	244,917	0	244,917	
Loan to Ironwood-Golf Carts	0	200,000	0	200,000	
FY 2002 FFGFC Loan Debt Service	0	2,086,977	0	2,086,977	(10)
FY 2002 Expenditures	0	7,044,650	0	7,044,650	(11)
	150,000	9,576,544	0	9,726,544	
Undesignated	1,529,139	0	(1,529,139)	0	(12)
TOTAL FUND BALANCE	17,558,852	11,808,759	(5,753,557)	23,614,054	

NOTES:

- (1) The long-term receivables balance is related to: loans to employees for purchase of personal computer and health equipment, loans to the CRA for the: Commerce Center Project, Arlington Apartment Addition, and the Stringfellow Property.
- (2) This reservation is a balance left from the \$1,000,000 GRU-LI/LO approved by the City Commission for this purpose at its February 8, 1999, meeting.
- (3) This reservation will be available to fund the debt service expenses on the FFGFC Loan of FY 2001, beginning in FY 2003.
- (4) This reservation is the balance remaining from the City's share of the \$1,250,000 UF Campus Development funds that must be spent on the SR 26/26A Project.
- (5) This reservation is a portion of the 60% grant match (\$900,000) for the Florida Communities Trust grant application approved at the May 24, 1999, City Commission meeting. The General Fund share of the grant match consists of \$309,813 from the balance left on the GRU-LI/LO proceeds, \$171,000 from the FY 99 portion of the Comm. Equipment Debt Service Reserve, and \$83,187 from other various sources as indicated in the agenda item #981399. Additional \$336,000 in grant match was to come from: the unappropriated interest earning (\$50,000) of 1992-FFGFC proceeds and the balance from the GRU-LI/LO proceeds (\$286,000) previously allocated for Depot Avenue Stormwater Facility. It was appropriated in FY 2002 for the Depot Stormwater Park.
- (6) These are rollovers from the previous year that have been appropriated by December 31, 2001.
- (7) These reservations were approved on the final amendatory budget ordinance for FY 2001. The Ordinance #002127 was adopted on December 20, 2001.
- (8) This is the amount of fund balance identified as a funding source for the adopted FY 2002 budget.
- (9) This is the balance legislatively authorized to be available at the end of FY 2002.
- (10) This is the undesignated fund balance and interest earmarked for a partial debt service financing related to the FFGFC Bond of 2002.
- (11) This balance is reflective of the timing difference between recognition of revenues and expenditures during the fiscal year. This balance will decline in the third quarter as expenditure recognition catch up to revenues as anticipated in the adopted budget.
- (12) Used as part of the funding source to partially repay the FFGFC Bond Issue of 2002.

FY 2002 QUARTERLY MONITORING REPORT
C.D.B.G.
REVENUES AND OTHER SOURCES OF FUNDS
As of March 31, 2002

	FY 2002			Notes	(3) FY 2001		
	Budget	Actual	% of Budget Qtr.II		% of Budget Qtr.II	% of Budget F.Y.E.	% of FYE Act. Qtr.II
FEDERAL ENTITLEMENT							
Current/Prior Years	\$2,387,458	\$286,906	12.0%	(1)	29.0%	69.0%	42.1%
Subtotal	<u>2,387,458</u>	<u>286,906</u>	12.0%		29.0%	69.0%	42.1%
OTHER REVENUES							
Client Refunds	0	0	0.0%		0.0%	0.0%	0.0%
Interest Income	244	244	100.0%		156.7%	169.8%	50.4%
Miscellaneous Revenues	9,252	10,835	117.1%		355.6%	112.1%	75.3%
Subtotal	<u>9,496</u>	<u>11,079</u>	116.7%		343.7%	111.5%	74.3%
TOTAL SOURCES	<u><u>\$2,396,954</u></u>	<u><u>\$297,985</u></u>	12.4%	(2)	29.4%	69.2%	42.3%

Notes:

- (1) Federal Entitlement revenue budget in excess of \$1,644,000.00 is the amount of prior year unexpended entitlements.
- (2) The sources budget at the end of the second quarter is \$727,954 more than the adopted budget. This increase is due to recognition of prior year entitlement revenues and appropriation of miscellaneous income.
- (3) FY2001 percentages are based on the appropriate Quarterly Monitoring Report and the financial records as of 9/30/01.

FY 2002 QUARTERLY MONITORING REPORT
C.D.B.G.
EXPENDITURES, ENCUMBRANCES AND OTHER USES OF FUNDS
As of March 31, 2002

	FY 2002			Notes	(3) FY 2001		
	Budget	Actual	% of Budget Qtr.II		% of Budget Qtr.II	% of Budget F.Y.E.	% of FYE Act. Qtr.II
PUBLIC SERVICES:							
C.F.C.A.A.	\$51,793	\$29,161	56.3%		99.3%	100.7%	98.6%
S.E. Boys & Girls Club	34,500	12,336	35.8%		100.0%	108.3%	92.3%
Corner Drug Store, Inc.	0	0	0.0%		100.0%	100.0%	100.0%
Volunteer Center of Alachua county	656	655	99.8%		100.0%	100.0%	100.0%
Elder Care of Alachua County (SFCC)	86,666	36,550	42.2%		100.0%	100.0%	100.0%
Bread of the Mighty Food Bank	3,450	3,450	100.0%		100.0%	100.0%	100.0%
Gateway Girl Scouts Council	6,502	2,751	42.3%		100.0%	100.0%	100.0%
Child Care Resources	20,000	11,115	55.6%		100.0%	100.0%	100.0%
Peaceful Paths Network	8,667	4,002	46.2%		0.0%	0.0%	0.0%
Gainesville Housing Authority	458	457	99.8%		100.0%	100.0%	100.0%
Gainesville Community Ministry	1,500	0	0.0%		0.0%	0.0%	0.0%
Florida Organic Growers	16,250	4,832	29.7%		100.0%	100.0%	100.0%
Interfaith Hospitality Network	12,500	3,125	25.0%		100.0%	222.0%	45.0%
Easter Seal of Florida, Inc.	12,500	5,000	40.0%		100.0%	100.0%	100.0%
St. Francis House	30,767	14,083	45.8%		100.0%	107.7%	92.9%
Subtotal	<u>286,209</u>	<u>127,517</u>	44.6%		99.9%	105.6%	94.6%
HOUSING REHAB./CODE ENF.:							
Housing Loans/Grants	122,957	48,566	39.5%		80.0%	100.1%	72.5%
Housing Division-Rehab. Svc. Delivery	471,586	186,792	39.6%		41.3%	86.4%	47.8%
Indirect Cost	74,225	30,927	41.7%		50.0%	100.0%	50.0%
CFCAA	51,312	16,106	31.4%		100.0%	100.6%	99.4%
Neighborhood Housing Dev. Corp.	128,320	61,822	48.2%		100.0%	100.0%	100.0%
Housing Site Acquisition	20,000	0	0.0%		0.0%	0.0%	0.0%
Cedar Grove II (Agency #790/#791)	180,022	82,501	45.8%		47.1%	101.6%	51.8%
Habitat for Humanity, Inc.	21,701	10,034	46.2%		100.0%	100.0%	100.0%
Gas Conversion	15,000	0	0.0%		0.0%	0.0%	0.0%
Peaceful Paths Network	7,000	6,015	85.9%		0.0%	0.0%	0.0%
McGurn YMCA	10,000	3,070	30.7%		0.0%	0.0%	0.0%
Subtotal	<u>1,102,123</u>	<u>445,833</u>	40.5%		59.1%	94.8%	64.4%
RELOCATION:							
Payments/Assistance	<u>27,616</u>	<u>15,594</u>	56.5%		22.4%	98.4%	23.4%
Subtotal	<u>27,616</u>	<u>15,594</u>	56.5%		22.4%	98.4%	23.4%
ECONOMIC DEVELOPMENT:							
East Gainesville Task Force	16,411	1,410	8.6%		100.0%	100.0%	100.0%
East Gainesville Develop. Corp.	7,000	0	0.0%		0.0%	0.0%	0.0%
U.G.C.D.C.	<u>212,348</u>	<u>18,128</u>	8.5%		100.0%	100.0%	100.0%
Subtotal	<u>235,759</u>	<u>19,538</u>	8.3%		90.5%	90.5%	100.0%

FY 2002 QUARTERLY MONITORING REPORT
C.D.B.G.
EXPENDITURES, ENCUMBRANCES AND OTHER USES OF FUNDS
As of March 31, 2002

	FY 2002			Notes	(3) FY 2001		
	Budget	Actual	% of Budget Qtr.II		% of Budget Qtr.II	% of Budget F.Y.E.	% of FYE Act. Qtr.II
ADMINISTRATION/PLANNING:							
General Administration	228,172	95,417	41.8%		41.6%	91.2%	45.7%
Indirect Costs	40,952	17,063	41.7%		50.0%	100.0%	50.0%
Subtotal	<u>269,124</u>	<u>112,480</u>	41.8%		42.9%	92.5%	46.4%
PUBLIC FACILITIES:							
Pleasant Park Development	5,842	3,906	66.9%		0.0%	100.0%	0.0%
1200 Blk. NE 1st Street Project	78,320	125	0.2%		0.0%	0.0%	0.0%
Duval Neighborhood Project	45,800	15,175	33.1%		0.0%	100.0%	0.0%
Lincoln Estate Drainage Project	48,000	0	0.0%		0.0%	0.0%	0.0%
Springhill Facility Assessment	2,000	0	0.0%		0.0%	0.0%	0.0%
Morningstar Neighborhood Project	311,282	15,225	4.9%		0.0%	113.7%	0.0%
Subtotal	<u>491,244</u>	<u>34,431</u>	7.0%		11.7%	110.1%	15.7%
OTHER REVENUES:							
Reichert House Improvements	20,000	0	0.0%		0.0%	0.0%	0.0%
Pine-Beetle Suppression	16,900	0	0.0%		0.0%	100.0%	0.0%
Subtotal	<u>36,900</u>	<u>0</u>	0.0%		-0.1%	3.5%	-4.4%
TOTAL USES (2)	<u>\$2,448,975</u>	<u>\$755,393</u>	30.8%	(1)	52.5%	97.1%	59.8%

Notes:

- (1) Total actual uses as of March 31, 2002, is \$587,078 less than last year. This decline is mostly due to a \$465,477.52 decrease in encumbrances. Only \$123,459.27 in encumbrances were booked as of March 31, 2002. Last fiscal year, this Fund had \$588,936.79 in encumbrances at the end of the second quarter.
- (2) The uses budget has increased by \$779,975 from the adopted budget.
- (3) FY2001 percentages are based on the appropriate Quarterly Monitoring Report, and financial records as of 9/30/01, after controlling for non-recurring items.

**FY 2002 QUARTERLY MONITORING REPORT
REGIONAL TRANSIT SYSTEM
REVENUES AND OTHER SOURCES OF FUNDS
As of March 31, 2002**

	FY 2002			Notes	(5) FY 2001		
	Budget	Actual	% of Budget Qtr.II		% of Budget Qtr.II	% of Budget F.Y.E.	% of FYE Act. Qtr.II
TRANSIT OPERATION							
Main Bus-Fare	475,000	305,251	64.3%		53.7%	110.5%	48.6%
Main Bus-U.F. Contract	1,110,000	884,981	79.7%		53.6%	120.7%	44.4%
Main Bus-Student Passes	70,000	10,928	15.6%		22.7%	58.3%	39.0%
U.F. - Student Fees	1,824,513	1,158,977	63.5%		72.0%	108.0%	66.7%
Main Bus-Adult Passes	50,000	70,269	140.5%		118.0%	203.9%	57.9%
Subtotal	3,529,513	2,430,406	68.9%	(1)	58.5%	115.8%	50.5%
GRANTS/SUBSIDIES							
Operating Grant-FTA	930,000	0	0.0%		0.0%	90.1%	0.0%
Operating Grant-FDOT	861,002	0	0.0%		100.0%	100.0%	100.0%
Commuter Assistance Grant	70,715	0	0.0%		139.6%	136.8%	102.0%
Later Gator Service Grant	400,000	90,764	22.7%		38.2%	49.9%	64.9%
Tower Road Service Grant	179,000	5	0.0%		26.7%	100.0%	25.0%
U.F. Circulator Assistance Grant	4,580	40,446	883.1%		52.4%	96.8%	54.1%
Employee Pass Program	69,075	29,250	42.3%		0.0%	67.6%	0.0%
Improve Cust. Svcs.-SDG	27,340	(2,581)	-9.4%	(2)	33.6%	89.8%	37.4%
Increase Ridership-SDG	0	2,169	0.0%		0.6%	29.4%	2.1%
Maintenance Safety-SDG	21,956	(3,045)	-13.9%	(2)	0.0%	12.2%	0.0%
Route 35- SDG	220,000	18,307	8.3%		-10.2%	95.6%	-5.1%
Route 6, 11, & 15 - SDG	240,780	38,800	16.1%		0.0%	67.4%	0.0%
Eastside Marketing-SDG	25,000	0	0.0%		0.0%	0.0%	0.0%
JPA-Comp. Operational Analysis	93,521	0	0.0%		0.0%	18.7%	0.0%
U.F. Campus Dev. Agreement Funds	633,896	158,474	25.0%		50.0%	100.0%	50.0%
County Agreement	247,180	0	0.0%		50.0%	100.0%	50.0%
Subtotal	4,024,045	372,589	9.3%	(3)	38.2%	86.9%	40.3%
OTHER REVENUES							
Fuel Tax Rebates	70,000	43,240	61.8%		55.2%	121.4%	45.5%
Local Option Gas Tax	2,066,400	1,016,087	49.2%		49.4%	107.5%	46.6%
Other (Advt., Int., Van Pool, etc.)	122,000	9,268	7.6%		9.0%	57.3%	15.6%
Subtotal	2,258,400	1,068,595	47.3%		46.9%	104.7%	45.4%
TOTAL SOURCES	\$9,811,958	\$3,871,590	39.5%	(4)	46.0%	98.8%	44.8%

Notes:

- (1) The second quarter actual operating revenues increased in FY 2002 by \$1,104,786 from the previous year.
- (2) These negative amounts are due to reversals of prior year accruals before the revenues are received. They will be corrected when the revenues are recognized.
- (3) This ratio reflects the \$1,112,385 decline in revenues from grants/subsidies in FY 2002. This is a temporary condition which should be corrected in the second half of the fiscal year.
- (4) The decrease in this ratio is due to a combination of approximately \$1,550,000 increase in budget and slower recognition of grants/subsidies revenues in FY 2002.
- (5) FY 2001 percentages are based on the appropriate Quarterly Monitoring Reports, and financial records as of 9/30/01 after controlling for \$1,889,099.98 in capital contributions.

**FY 2002 QUARTERLY MONITORING REPORT
REGIONAL TRANSIT SYSTEM
EXPENDITURES, ENCUMBRANCES AND OTHER USES OF FUNDS
As of March 31, 2002**

	FY 2002		% of Budget Qtr.II	Notes	(6) FY 2001		
	Budget	Actual			% of Budget Qtr.II	% of Budget F.Y.E.	% of FYE Act. Qtr.II
OPERATING EXPENDITURES/ENCUMBRANCES							
Administration	498,986	245,827	49.3%		80.2%	127.7%	62.8%
Commuter Assistance Program	186,186	81,725	43.9%		80.7%	93.7%	86.1%
U.F. Circulator Bus Service	4,580	0	0.0%		62.2%	96.8%	64.2%
Improve Customer Service Trng.	54,680	5,809	10.6%		37.8%	89.8%	42.1%
Increase Ridership-Targeted Area	26,946	26,946	100.0%	(1)	20.0%	102.1%	19.6%
Maintenance Safety Training	43,911	0	0.0%		0.0%	12.2%	0.0%
Garage	1,668,220	895,940	53.7%	(2)	87.2%	98.6%	76.2%
Main Bus	5,254,593	2,449,279	46.6%		52.3%	115.9%	47.4%
ADA Transportation Services	600,000	600,000	100.0%	(1)	0.0%	0.0%	0.0%
Route 6, 11 & 15 Service Dev. Grant	481,560	0	0.0%		0.0%	0.0%	0.0%
JPA-Comp. Operational Analysis	229,053	135,532	59.2%	(3)	0.0%	100.0%	0.0%
Subtotal Operating	<u>9,048,715</u>	<u>4,441,058</u>	49.1%		63.0%	103.3%	53.1%
OTHER OPERATING:							
Indirect Cost	636,803	265,335	41.7%		51.0%	88.5%	57.6%
General Insurance	730,164	365,082	50.0%		50.0%	86.7%	57.7%
Total Operating	<u>10,415,682</u>	<u>5,071,475</u>	48.7%		61.2%	101.3%	53.6%
NON-OPERATING EXPENDITURES							
Depreciation	<u>1,143,000</u>	<u>630,000</u>	55.1%	(4)	48.1%	79.6%	60.5%
Total Non-Operating	<u>1,143,000</u>	<u>630,000</u>	55.1%		48.1%	79.6%	60.5%
TOTAL USES	<u>11,558,682</u>	<u>5,701,475</u>	49.3%	(5)	59.5%	98.8%	54.3%

Notes:

(1) When controlled for encumbrances, these ratios are less than 50.0%.

(2) When controlled for encumbrances, this ratio is a more reasonable 51.0%. The overtime budget has been exceeded.

(3) This budget and actual is based on a rollover of FY 2001 contract. The ratio is less than 50.0% when uses are controlled for encumbrances.

(4) The depreciation expenses are affected by the purchase of new buses last year.

(5) The total actual uses includes \$570,488.42 in encumbrances, which is a decrease of \$142,737.99 from the previous year.

(6) The FY 2001 data base for these percentages include capitalized expenses and encumbrances.

**FY 2002 QUARTERLY MONITORING REPORT
STORMWATER MANAGEMENT UTILITIES FUND
REVENUES AND OTHER SOURCES OF FUNDS
As of March 31, 2002**

	FY 2002		% of Budget Qtr.II	Notes	(3) FY 2001		
	Budget	Actual			% of Budget Qtr.II	% of Budget F.Y.E.	% of FYE Act. Qtr.II
OPERATING REVENUES							
Stormwater Utility Fees	4,111,987	2,099,806	51.1%	(1)	51.2%	100.0%	50.2%
Subtotal	<u>4,111,987</u>	<u>2,099,806</u>	51.1%		51.2%	100.0%	50.2%
OTHER REVENUES							
Interest Income	167,228	126,999	75.9%		80.3%	114.1%	48.2%
Other (G/L Disp. of Fixed Assets)	0	903	0.0%		0.0%	0.0%	0.0%
Subtotal	<u>167,228</u>	<u>127,902</u>	76.5%		80.3%	123.7%	44.4%
TOTAL SOURCES	<u>\$4,279,215</u>	<u>\$2,227,708</u>	52.1%	(2)	52.5%	101.5%	49.7%

Notes:

- (1) Stormwater Management Utility Fee went into effect on March 01, 1989, per City Ordinance #3515. The utility fee was increased by: seventy-five cents to \$4.75/E.R.U. in FY1993, twenty-five cents to \$5.00/E.R.U. in FY 1996, and twenty-five cents per year since FY 1999 to the current rate of \$6.00/E.R.U..
- (2) The FY2001 ratio indicates that the revenues are coming in at the budgeted pace.
- (3) The FY 2001 percentages are based on data that includes losses from disposition of fixed assets but net of \$465,197.58 in capital contributions.

**FY 2002 QUARTERLY MONITORING REPORT
STORMWATER MANAGEMENT UTILITIES FUND
EXPENDITURES, ENCUMBRANCES AND OTHER USES OF FUNDS
As of March 31, 2002**

	FY 2002			Notes	(3) FY 2001		
	Budget	Actual	% of Budget Qtr.II		% of Budget Qtr.II	% of Budget F.Y.E.	% of FYE Act. Qtr.II
OPERATING EXPENDITURES/ENCUMBRANCES							
Administration (8010 & 8050)	\$372,586	\$114,190	30.6%		44.0%	110.0%	40.0%
Street Support Services	200,672	89,752	44.7%		39.1%	90.3%	43.3%
Street Sweeping Section	300,150	133,358	44.4%		40.9%	91.9%	44.5%
Mosquito Control	238,893	75,082	31.4%		47.4%	94.5%	52.9%
Inmate Use Program	46,124	14,728	31.9%		52.8%	82.2%	64.3%
Open Watercourse Maintenance	1,086,349	480,513	44.2%		42.6%	89.9%	47.6%
Closed Watercourse Maintenance	398,338	129,303	32.5%		40.9%	86.0%	47.6%
Stormwater Services	<u>1,371,450</u>	<u>626,691</u>	45.7%		39.1%	81.9%	47.8%
Total Operating	<u>4,014,562</u>	<u>1,663,617</u>	41.4%		41.3%	88.3%	47.0%
EXPENDITURES							
Partnership Water Quality Study	51,481	51,481	100.0%	(1)	609.5%	609.5%	100.0%
Depreciation	<u>1,022,000</u>	<u>90,000</u>	8.8%		9.8%	17.2%	56.9%
Total Non-operating	<u>1,073,481</u>	<u>141,481</u>	13.2%		18.9%	26.2%	72.1%
TRANSFER TO OTHER FUNDS							
FFGFC Bond of 1998	<u>87,559</u>	<u>58,373</u>	66.7%		66.7%	100.0%	66.7%
Total Transfers	<u>87,559</u>	<u>58,373</u>	66.7%		66.7%	100.0%	66.7%
TOTAL USES	<u>\$5,175,602</u>	<u>\$1,863,471</u>	36.0%	(2)	37.3%	75.7%	49.5%

Notes:

- (1) The Paynes Prairie Partnership Agreement was entered into on April 09, 1997.
- (2) The decrease in this ratio is primarily due to a \$174,262 increase in the budget. The total uses declined by only \$3,133 in FY 2002.
- (3) Percentages for FY 2001 are based on data which includes encumbrances and capitalized expenses.

**FY 2002 QUARTERLY MONITORING REPORT
GENERAL INSURANCE FUND
REVENUES AND OTHER SOURCES OF FUNDS
As of March 31, 2002**

	FY 2002			Notes	FY 2001		
	Budget	Actual	% of Budget Qtr.II		% of Budget Qtr.II	% of Budget F.Y.E.	% of FYE Act. Qtr.II
REVENUES:							
Ins. Recovery/Cost Reimbursement	810,442	280,959	34.7%	(1)	74.2%	108.1%	65.1%
Miscellaneous Revenues	175,000	47,820	27.3%		56.5%	73.0%	46.4%
Subtotal	<u>985,442</u>	<u>328,779</u>	33.4%		71.1%	99.2%	61.6%
INSURANCE PREMIUMS:							
General Fund	2,598,478	1,299,239	50.0%		50.0%	100.0%	50.0%
Airport Enterprise Fund	53,760	23,913	44.5%		0.0%	48.1%	0.0%
General Pension Fund	39,689	19,845	50.0%		50.0%	100.0%	50.0%
Fire Pension Fund	9,922	4,961	50.0%		50.0%	100.0%	50.0%
Solid Waste Collection Fund	12,957	6,479	50.0%		50.0%	100.0%	50.0%
CDBG Fund	6,537	3,269	50.0%		50.0%	100.0%	50.0%
RTS Fund	730,164	365,082	50.0%		50.0%	100.0%	50.0%
Police Pension Fund	9,922	4,961	50.0%		50.0%	100.0%	50.0%
Ironwood Golf Course Fund	35,020	17,510	50.0%		50.0%	100.0%	50.0%
Fleet Service Fund	47,452	23,726	50.0%		50.0%	100.0%	50.0%
SMU Fund	120,352	60,176	50.0%		50.0%	100.0%	50.0%
Special Events	0	0	0.0%		0.0%	0.0%	0.0%
Subtotal	<u>3,664,253</u>	<u>1,829,161</u>	49.9%		49.2%	99.2%	49.6%
TRANSFER FROM:							
General Fund	<u>0</u>	<u>0</u>	0.0%		0.0%	0.0%	0.0%
TOTAL SOURCES	<u>\$4,649,695</u>	<u>\$2,157,940</u>	46.4%	(2)	54.8%	99.2%	53.0%

Note:

(1) The General Insurance Fund is reimbursed by the G.R.U. for a portion of all shared costs including pro-rata share of the following:

- * Workers' Compensation Excess Coverage,
- * Risk Management staff and operating costs,
- * Fees and assessments including: State assessments, administrative costs, RMIS expenses, and advisor's fees, and
- * Interest expense and depreciation.

Unlike in prior years, beginning with FY1991, GRU pays directly for all its insurance costs except for those shared costs mentioned above.

Reimbursement from the Special Disability Trust Fund, administered by the State Department of Labor and Employment Security, Division of Workers' Compensation, is also included in this figure. Monies from this source is disbursed based on the availability of funds in the Trust, and is difficult to predict when it would be received.

(2) The decrease in the second quarter ratio is due primarily to a slower recognition of insurance premium recovery. Last year, this Fund had received approximately \$167,000 in reimbursement from the State Special Disability Trust Fund by the end of the second quarter compared to zero in FY 2002.

**FY 2002 QUARTERLY MONITORING REPORT
GENERAL INSURANCE FUND
EXPENDITURES, ENCUMBRANCES AND OTHER USES OF FUNDS
As of March 31, 2002**

	FY 2002		% of Budget Qtr.II	Notes	(5). FY 2001		
	Budget	Actual			% of Budget Qtr.II	% of Budget F.Y.E.	% of FYE Act. Qtr.II
OPERATING EXPENDITURES/ENCUMBRANCES							
Risk Management:							
Personal Services	\$459,658	\$233,433	50.8%		48.9%	104.6%	46.8%
Operating Expenses	194,600	98,930	50.8%		53.9%	98.0%	55.0%
Capital Outlay	0	0	0.0%		95.0%	97.6%	97.3%
Insurance Premiums	1,058,000	985,588	93.2%	(1)	79.5%	82.1%	96.9%
Self Insurance Claims:							
Workers' Compensation	1,800,000	369,564	20.5%	(2)	93.4%	96.5%	59.7%
Automobile Liability	200,000	12,318	6.2%	(2)	289.1%	111.9%	84.2%
General Liability	150,000	8,311	5.5%	(2)	6.5%	13.5%	47.7%
Public Officials Liability	204,963	57,215	27.9%		0.5%	15.7%	3.1%
Fees, Assessments & Administration	656,851	594,390	90.5%	(3)	83.5%	102.9%	81.1%
Total Operating	<u>4,724,072</u>	<u>2,359,749</u>	50.0%		81.2%	91.2%	70.3%
NON-OPERATING EXPENDITURES							
Depreciation	<u>7,000</u>	<u>7,600</u>	108.6%		57.1%	171.4%	33.3%
Total Non-operating	<u>7,000</u>	<u>7,600</u>	108.6%		57.1%	171.4%	33.3%
TOTAL USES	<u>\$4,731,072</u>	<u>\$2,367,349</u>	50.0%	(4)	81.2%	91.3%	70.2%

Notes:

- (1) Insurance premiums are normally due and payable at the beginning of the fiscal year.
- (2) In total these uses have decreased by \$1,158,405 from the previous year.
- (3) When controlled for encumbrances, the uses ratio is a more reasonable 51.8%.
- (4) The decline in this ratio is due to a \$1,102,178 or 71.1% decrease in self insurance claims charges.
- (5) The FY 2001 data base for these percentages include capitalized expenses and encumbrances.

**FY 2002 QUARTERLY MONITORING REPORT
EMPLOYEES' HEALTH & ACCIDENT BENEFIT FUND
REVENUES AND OTHER SOURCES OF FUNDS
As of March 31, 2002**

	FY 2002			Notes	FY 2001		
	Budget	Actual	% of Budget Qtr.II		% of Budget Qtr.II	% of Budget F.Y.E.	% of FYE Act. Qtr.II
REVENUES:							
Life Insurance Contribution	\$250,000	\$113,147	45.3%	(1)	44.8%	89.4%	50.1%
Employer contributions	4,638,960	2,023,344	43.6%		46.2%	100.0%	49.5%
Employee contributions	1,907,600	834,500	43.7%		46.5%	97.0%	49.4%
Interest on Investments	120,000	6,969	5.8%	(2)	35.2%	123.4%	57.2%
Transfer from R.H.A.B.	99,610	49,805	50.0%		50.0%	100.0%	50.0%
Flex Plan Contributions	400,000	186,468	46.6%	(3)	52.3%	105.1%	49.7%
Miscellaneous Revenues	0	4,884	0.0%		0.0%	0.0%	55.9%
TOTAL SOURCES	7,416,170	3,219,117	43.4%	(4)	46.2%	99.5%	49.7%

Notes:

- (1) One-hundred percent (100.0%) of the life insurance premium is paid by the employer.
- (2) This ratio reflects the impact of the recessionary economy and the drawdown of cash balances in prior years.
- (3) This revenue is reimbursed to the employee based on their claims for uninsured medical expenses during the year.
- (4) Even though the total actual sources increased by close to \$349,000, this ratio declined due to a \$1,211,451 increase to the budget. Half year revenues are not keeping pace with the budgeted expectations.

**FY 2002 QUARTERLY MONITORING REPORT
EMPLOYEES' HEALTH & ACCIDENT BENEFIT FUND
EXPENDITURES, ENCUMBRANCES AND OTHER USES OF FUNDS
As of March 31, 2002**

	FY 2002			Notes	(7) FY 2001		
	Budget	Actual	% of Budget Qtr.II		% of Budget Qtr.II	% of Budget F.Y.E.	% of FYE Act. Qtr.II
OPERATING EXPENDITURES/ENCUMBRANCES							
Risk Management:							
Personal Services	\$94,967	\$34,833	36.7%		32.7%	102.6%	39.6%
Operating Expenses	153,700	60,594	39.4%		48.4%	115.4%	48.9%
Subtotals	<u>248,667</u>	<u>95,427</u>	38.4%		41.9%	110.3%	45.4%
Non-Departmental Uses:							
Life Insurance Premiums	319,538	360,135	112.7%	(1)	116.8%	130.9%	100.0%
Administration Cost	912,986	988,923	108.3%	(2)	179.1%	133.8%	114.5%
Self Insurance Claims	5,072,326	3,194,811	63.0%	(3)	62.1%	101.3%	48.9%
Flex Plan Claims	400,000	195,095	48.8%	(4)	55.8%	113.1%	49.4%
Employee Assistance Program	45,988	31,371	68.2%	(1)	64.4%	64.4%	100.0%
Employee Assistance Program-GPD	52,715	28,630	54.3%	(1)	111.4%	122.6%	90.9%
Wellness Program	142,000	45,297	31.9%		54.1%	64.7%	83.6%
Stop-Loss Insurance	241,646	252,965	104.7%	(1)	138.8%	124.4%	111.5%
Subtotals	<u>7,187,199</u>	<u>5,097,227</u>	70.9%		79.7%	106.3%	62.6%
Total Operating	<u>7,435,866</u>	<u>5,192,654</u>	69.8%		78.3%	106.4%	62.2%
NON-OPERATING EXPENDITURES							
Depreciation	12,000	3,400	28.3%		30.0%	68.5%	43.8%
Total Non-operating	<u>12,000</u>	<u>3,400</u>	28.3%		30.0%	68.5%	43.8%
TOTAL USES	<u>\$7,447,866</u>	<u>\$5,196,054</u>	69.8%	(5)	78.2%	106.3%	62.1%

Notes:

- (1) When controlled for encumbrances, these ratio are less than 50.0%. A significant increase in the contract with Blue Cross/Blue Shield was approved in FY 2000.
- (2) When controlled for encumbrances, this ratio is a more reasonable 57.3%. A significant increase in the contract with Blue Cross/Blue Shield was approved in FY 2000.
- (3) Insurance claims expenses for the first half of the year have increased by about \$585,000 or 22.4% in FY 2002, continuing the inflationary growth of the last few years.
- (4) Flex Plan claims are funded 100.0% by employee contributions.
- (5) Encumbrances make up \$884,936.95 of the FY 02 uses as compared to \$1,284,416.68 in FY 01. Even though the encumbrances decreased, the total uses increased by \$461,908. The total uses ratio declined due to a \$1,395,998 increase in the budget.
- (6) The uses budget has been increased \$442,473 by rollover of prior year encumbrances.
- (7) The data base for the FY 2001 percentages include capitalized expenses, and encumbrances.

**FY 2002 QUARTERLY MONITORING REPORT
FLEET SERVICE FUND
REVENUES AND OTHER SOURCES OF FUNDS
As of March 31, 2002**

	FY 2002			Notes	(4) FY 2001		
	Budget	Actual	% of Budget Qtr.II		% of Budget Qtr.II	% of Budget F.Y.E.	% of FYE Act. Qtr.II
REVENUES:							
Cost Recovery-GRU Labor	780,715	394,783	50.6%		48.6%	103.0%	47.2%
Cost Recovery-GRU Outside Labor	127,986	54,648	42.7%		74.4%	129.4%	57.5%
Cost Recovery-GRU Parts	371,159	271,168	73.1%		49.2%	113.3%	43.4%
Cost Recovery-GRU Fuel	497,996	176,127	35.4%		89.0%	100.0%	46.8%
Cost Recovery-GG Labor	762,889	271,771	35.6%		36.3%	80.1%	45.3%
Cost Recovery-GG Outside Labor	208,060	56,133	27.0%		52.4%	121.6%	43.1%
Cost Recovery-GG Parts	416,122	180,407	43.4%		39.8%	77.3%	51.4%
Cost Recovery-GG Fuel	291,600	104,055	35.7%		64.4%	117.0%	46.5%
Fixed Contributions	249,200	127,350	51.1%	(1)	51.2%	100.0%	50.0%
Miscellaneous Revenues	113,000	93,549	82.8%	(2)	98.7%	148.1%	36.6%
Subtotal	<u>3,818,727</u>	<u>1,729,991</u>	45.3%		51.6%	101.1%	46.3%
TRANSFERS FROM:							
General Fund	300,000	150,000	50.0%	(3)	76.3%	100.0%	89.9%
Subtotal	<u>300,000</u>	<u>150,000</u>	50.0%		76.3%	100.0%	68.0%
TOTAL SOURCES	<u>\$4,118,727</u>	<u>\$1,879,991</u>	45.6%		59.4%	100.8%	53.2%

Notes:

- (1) This is the amount contributed by Proprietary and Grant Funds for purchase and replacement of vehicles.
- (2) The actual revenues recognized is mostly from interest earned on investments.
- (3) This is the amount of funds provided by the General Fund for purchase of vehicles and for vehicle replacement reserve.
The FY 2002 contribution to the vehicle replacement has been reduced from traditional amounts based on the approved financing of fleet purchases with the loan proceed from the FFGFC Bond of 2001.
- (4) The FY 2001 percentages are based on data that includes gains/losses from disposition of fixed assets and from investments.
But the data is controlled for \$1,195,885.00 in capital contributions.

**FY 2002 QUARTERLY MONITORING REPORT
FLEET SERVICE FUND
EXPENDITURES, ENCUMBRANCES AND OTHER USES OF FUNDS
As of March 31, 2002**

	FY 2002			Notes	(4) FY 2001		
	Budget	Actual	% of Budget Qtr.II		% of Budget Qtr.II	% of Budget F.Y.E.	% of FYE Act. Qtr.II
OPERATING EXPENDITURES/ENC.							
Fleet Maintenance Operations:							
Administration (8410)	\$958,412	\$343,432	35.8%		44.1%	91.0%	48.5%
Fleet Operations (8420)	2,487,642	1,132,243	45.5%		51.6%	104.1%	45.5%
Total Operating	<u>3,446,054</u>	<u>1,475,675</u>	42.8%	(1)	49.7%	101.0%	46.2%
NON-OPERATING EXPENDITURES							
Vehicle Acquisition	267,113	136,580	51.1%	(2)	91.3%	95.1%	156.2%
Depreciation Expenses	<u>1,262,900</u>	<u>670,000</u>	53.1%		50.0%	108.1%	46.2%
Total Non-operating	<u>1,530,013</u>	<u>806,580</u>	52.7%		78.5%	100.6%	106.4%
TOTAL USES	<u>\$4,976,067</u>	<u>\$2,282,255</u>	45.9%	(3)	66.2%	100.8%	75.0%

Notes:

- (1) The half year actuals in FY 2002 includes \$31,514.69 in encumbrances compared to \$67,156.31 in FY 2001.
- (2) Most of the FY 2002 vehicle acquisition charge will be made in the 2001 Fleet Replacement Fund (#327) which has a fleet replacement budget of \$1,188,000.
- (3) The total actual uses in FY 2002 includes \$90,423.31 in encumbrances compared to \$1,333,423.10 in FY 2001. When controlled for encumbrances, the actual to budget ratios for FY 2002 is still lower but the gap is less than 4.0%.
- (4) The data base for the FY 2001 percentages include encumbrances, depreciation, and capitalized expenditures.

**FY 2002 QUARTERLY MONITORING REPORT
IRONWOOD GOLF COURSE FUND
REVENUES AND OTHER SOURCES OF FUNDS
As of March 31, 2002**

	FY 2002			FY 2001			
	Budget	Actual	% of Budget Qtr.II	Notes	% of Budget Qtr.II	% of Budget F.Y.E.	% of FYE Act. Qtr.II
REVENUES:							
Green Fees	545,000	246,647	45.3%		46.5%	101.7%	45.8%
Cart Rentals	333,000	129,128	38.8%		40.6%	99.5%	44.9%
Pro Shop	78,000	28,741	36.8%		37.7%	96.8%	44.7%
Driving Range	55,000	18,462	33.6%		37.6%	98.9%	46.5%
Concessions	325,000	118,681	36.5%		31.0%	93.4%	37.7%
Interest on Investments	0	(54)	0.0%		0.0%	0.0%	50.4%
Miscellaneous Revenues	5,000	985	19.7%		42.9%	-249.2%	0.0%
	<u>1,341,000</u>	<u>542,590</u>	40.5%	(1)	40.6%	98.2%	44.4%
TRANSFER FROM:							
General Fund	<u>126,879</u>	<u>63,440</u>	50.0%		50.0%	100.0%	29.1%
TOTAL SOURCES	<u>\$1,467,879</u>	<u>\$606,030</u>	41.3%		41.6%	98.5%	41.7%

Notes:

- (1) After six months, the Golf Course operating revenues in FY 2002 is \$33,277 or 6.5% more than last year.
Based on last year's experience, the estimated fiscal year-end Golf Course operating revenues is approximately \$119,000 less than the current budget.
- (2) The Ironwood Golf Course was acquired by the City on March 31, 1992.
- (3) The data base for the FY 2001 percentages include losses from disposition of fixed assets but is controlled for \$79,919.29 in capital contributions revenues per GASB 33.

**FY 2002 QUARTERLY MONITORING REPORT
IRONWOOD GOLF COURSE FUND
EXPENDITURES, ENCUMBRANCES AND OTHER USES OF FUNDS
As of March 31, 2002**

	FY 2002			Notes	(5) FY 2001		
	Budget	Actual	% of Budget Qtr.II		% of Budget Qtr.II	% of Budget F.Y.E.	% of FYE Act. Qtr.II
OPERATING EXPENDITURES/ENCUMBRANCES							
Golf Course Operations:							
Management (8570)	\$238,364	117,966	49.5%		63.2%	98.9%	54.6%
Pro Shop (8571)	216,574	139,429	64.4%	(1)	57.9%	98.3%	41.6%
Concession (8572)	283,052	134,568	47.5%		45.3%	104.2%	41.3%
Course Maintenance (8573)	439,000	427,941	97.5%	(2)	98.7%	98.9%	99.8%
Insurance Premium	35,020	17,510	50.0%		50.0%	100.0%	50.0%
Indirect Cost	125,209	52,170	41.7%		50.0%	100.0%	50.0%
Total Operating	1,337,219	889,584	66.5%		69.7%	100.0%	63.5%
NON-OPERATING EXPENDITURES							
Transfer to FFGFC of 1998	96,879	64,586	66.7%		66.7%	100.0%	66.7%
Depreciation Expenses	150,000	64,000	42.7%		60.0%	100.0%	54.8%
Total Non-operating	246,879	128,586	52.1%		63.3%	100.0%	60.4%
TOTAL USES	\$1,584,098	\$1,018,170	64.3%	(3)	68.4%	100.0%	62.9%

Notes:

- (1) Both personal services and operating expenses are outpacing budgeted dollars. Part of the excess related to operating expenses appears to be related to purchase of inventory for the pro shop.
- (2) The FY 2002 actual amount includes \$213,538.74 in encumbrances. When controlled for encumbrances, the uses ratio is less than 50.0%.
- (3) The half year total actual amount includes \$219,488.27 in encumbrances. The uses ratio is 50.4%, when controlled for encumbrances.
- (4) The Ironwood Golf Course was acquired by the City on March 31, 1992.
- (5) The data base for the FY 2001 percentages include encumbrances and depreciation. No expenses were capitalized in FY 2001.

**FY 2002 QUARTERLY MONITORING REPORT
SOLID WASTE COLLECTION FUND
REVENUES AND OTHER SOURCES OF FUNDS
As of March 31, 2002**

	FY 2002			Notes	FY 2001		
	Budget	Actual	% of Budget Qtr.II		% of Budget Qtr.II	% of Budget F.Y.E.	% of FYE Act. Qtr.II
REVENUES:							
Refuse Collection Fees	4,564,000	2,276,104	49.9%	(1)	50.2%	99.8%	50.3%
Franchise Fees	400,000	272,464	68.1%	(2)	50.5%	119.8%	42.2%
State Grant	65,000	0	0.0%		0.0%	58.1%	0.0%
Miscellaneous Revenues	135,000	72,592	53.8%		66.2%	118.4%	48.0%
TOTAL SOURCES	<u>\$5,164,000</u>	<u>\$2,621,160</u>	50.8%	(3)	50.0%	101.5%	49.1%

Notes:

- (1) Although the ratio has declined in FY 2002, the actual revenues recognized is about \$18,000 more. The ratio is less due to a \$64,000 increase in the budget.
- (2) Franchise fees for commercial services were instituted in FY1995. The franchise fee, except for collection/disposal of construction and demolition debris, is ten percent of gross revenues and payable on a monthly basis. The franchise fee for service providers involved with construction and demolition debris is due on October 15 of each year.
- (3) Total FY 2002 sources, after six months, is \$61,620 more than last year's total.
- (4) The Solid Waste Collection Fund was established in FY1993.

**FY 2002 QUARTERLY MONITORING REPORT
SOLID WASTE COLLECTION FUND
EXPENDITURES, ENCUMBRANCES AND OTHER USES OF FUNDS
As of March 31, 2002**

	FY 2002			Notes	(2) FY 2001		
	Budget	Actual	% of Budget Qtr.II		% of Budget Qtr.II	% of Budget F.Y.E.	% of FYE Act. Qtr.II
OPERATING EXPENDITURES/ENCUMBRANCES							
Refuse Collection Operations:							
Personal Services	\$484,437	246,501	50.9%		47.7%	106.5%	44.8%
Operating Expenses	4,323,933	4,480,164	103.6%		100.2%	106.3%	94.6%
Capital Outlay	105,760	91,358	86.4%		18.1%	69.7%	47.0%
Indirect Cost	103,314	43,048	41.7%		50.0%	100.0%	50.0%
Total Operating	<u>5,017,444</u>	<u>4,861,071</u>	96.9%		93.1%	105.9%	88.7%
NON-OPERATING EXPENDITURES							
Transfer to Gen. Capital Proj. Fund	300,000	150,000	50.0%		50.0%	100.0%	50.0%
Transfer to General Fund	300,000	150,000	50.0%		50.0%	100.0%	50.0%
Depreciation Expenses	36,000	1,300	3.6%		0.4%	4.4%	9.1%
Total Non-operating	<u>636,000</u>	<u>301,300</u>	47.4%		46.2%	92.6%	49.9%
TOTAL USES	<u>\$5,653,444</u>	<u>\$5,162,371</u>	91.3%	(1)	87.7%	104.3%	84.7%

Notes:

(1) When controlled for \$2,437,882.47 in encumbrances, the FY 2002 ratio is 48.2%, and well within authorized budget parameters. This year's encumbrances increased by \$160,158.74 from last year.

(2) FY 2001 percentages are based on uses that includes encumbrances and capital outlay expenses.

(3) The Solid Waste Collection Fund was established in FY1993.

**FY 2002 QUARTERLY MONITORING REPORT
 RETIREES' HEALTH INSURANCE FUND
 REVENUES AND OTHER SOURCES OF FUNDS
 As of March 31, 2002**

	FY 2002			Notes	(3) FY 2001		
	Budget	Actual	% of Budget Qtr.II		% of Budget Qtr.II	% of Budget F.Y.E.	% of FYE Act. Qtr.II
REVENUES:							
Gen. Gov't. Contributions	1,590,900	995,158	62.6%		48.0%	100.3%	47.9%
G.R.U. Contributions	894,881	560,012	62.6%		47.6%	95.7%	49.7%
Retiree Contributions	1,017,300	455,904	44.8%		61.7%	126.6%	48.8%
Interest on Investments	300,000	148,910	49.6%		87.0%	163.8%	53.1%
TOTAL SOURCES	<u>3,803,081</u>	<u>2,159,984</u>	56.8%	(1)	53.5%	109.0%	49.1%

Notes:

- (1) The half year revenues increased by approximately \$404,000 or about 23.0% in FY2002. The growth in the ratio appears to be related to an increase in the City's contribution rate from 2.99% to 3.89%.
- (2) This Fund was created by City Ordinance #4066 adopted March 27, 1995.
- (3) The FY 2001 percentages are based on data that includes realized and unrealized gains/losses from investments.

**FY 2002 QUARTERLY MONITORING REPORT
RETIREES' HEALTH INSURANCE FUND
EXPENDITURES, ENCUMBRANCES AND OTHER USES OF FUNDS
As of March 31, 2002**

	FY 2002			Notes	FY 2001		
	Budget	Actual	% of Budget Qtr.II		% of Budget Qtr.II	% of Budget F.Y.E.	% of FYE Act. Qtr.II
OPERATING EXPENDITURES/ENCUMBRANCES							
Stop-Loss Insurance	72,319	93,600	129.4%	(2)	25.4%	74.6%	34.1%
Administration Costs	363,855	475,170	130.6%	(3)	56.6%	136.5%	41.5%
Self Insurance Claims:							
Gen. Gov't. Retirees	1,642,037	630,807	38.4%		37.8%	91.1%	41.5%
G.R.U. Retirees	966,816	487,488	50.4%		50.2%	101.2%	49.6%
Total Operating	<u>3,045,027</u>	<u>1,687,065</u>	55.4%	(4)	44.4%	99.0%	44.9%
NON-OPERATING EXPENDITURES							
Transfer to E.H.A.B. Fund	99,610	49,805	50.0%	(5)	50.0%	100.0%	50.0%
Total Non-operating	<u>99,610</u>	<u>49,805</u>	50.0%		50.0%	100.0%	50.0%
TOTAL USES	<u>\$3,144,637</u>	<u>\$1,736,870</u>	55.2%	(6)	44.6%	99.0%	45.0%

Notes:

- (1) This Fund was established by City Ordinance #4066 adopted March 27, 1995.
- (2) The actual amount is an encumbrance and is this Fund's share of the stop-loss insurance contract.
- (3) This Fund's share of the BCBS administration contract (\$463,320) is included in the actuals as an encumbrance.
- (4) The increase in this ratio is driven by the more timely recognition of charges for stop-loss insurance and administration.
- (5) This transfer is to cover the estimated cost of administration.
- (6) The uses budget includes \$9,611 related to an encumbrance rollover from FY 2001.