

**FY 2002
QUARTERLY MONITORING REPORT
AS OF DECEMBER 31, 2001**

TABLE OF CONTENTS

(A) Executive Summary Section	1-14
(B) Financial Statements:	15-41
1. General Fund:	15-22
Summary of Sources and Uses of Funds	
Revenues and Other Sources of Funds	
Expenditures, Encumbrances and Other Uses of Funds	
Statement of Changes in Fund Balance	
2. Community Development Block Grant:	23-25
Revenues and Other Sources of Funds	
Expenditures, Encumbrances and Other Uses of Funds	
3. Regional Transit System:	26-27
Revenues and Other Sources of Funds	
Expenditures, Encumbrances and Other Uses of Funds	
4. Stormwater Management Utility Fund:	28-29
Revenues and Other Sources of Funds	
Expenditures, Encumbrances and Other Uses of Funds	
5. General Insurance Fund:	30-31
Revenues and Other Sources of Funds	
Expenditures, Encumbrances and Other Uses of Funds	
6. Employees Health and Benefits Fund:	32-33
Revenues and Other Sources of Funds	
Expenditures, Encumbrances and Other Uses of Funds	
7. Fleet Services Fund:	34-35
Revenues and Other Sources of Funds	
Expenditures, Encumbrances and Other Uses of Funds	
8. Ironwood Golf Course Fund:	36-37
Revenues and Other Sources of Funds	
Expenditures, Encumbrances and Other Uses of Funds	

TABLE OF CONTENTS (Continued)

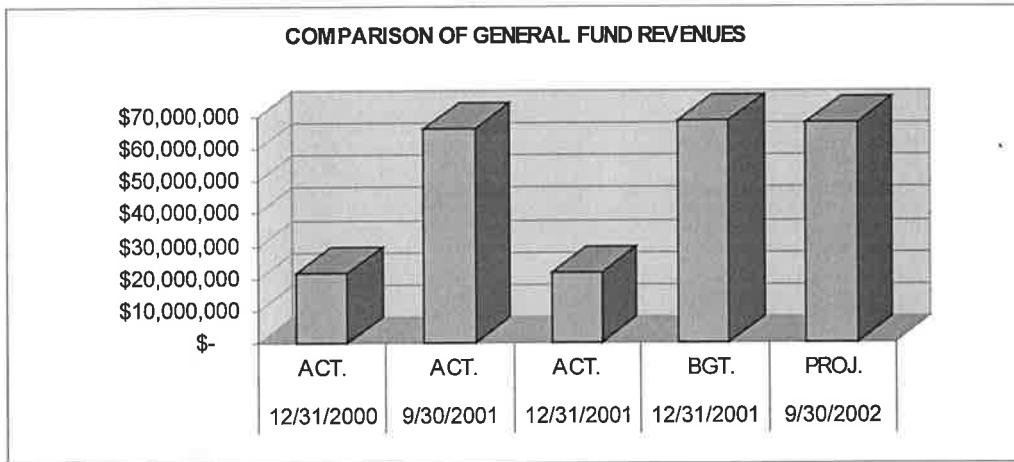
9. Solid Waste Collection Fund:	38-39
Revenues and Other Sources of Funds	
Expenditures, Encumbrances and Other Uses of Funds	
10. Retirees' Health Insurance Fund:	40-41
Revenues and Other Sources of Funds	
Expenditures, Encumbrances and Other Uses of Funds	

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 first quarter, with an actual to budget ratio of 31.4 percent as compared to 34.0 percent at the same time last year, the General Fund revenues are being recognized at a slower pace than last year. The actual first quarter revenues recognized decreased by close to \$171,000 while the budget increased by close to \$4,831,000 or 7.6% from the previous year.

The current revenue projection for FY 2002 is approximately \$882,000 less than the revenue budget as of December 31, 2001.



Taxes:

The total tax revenues for the first quarter decreased by approximately \$853,000 from last year. The actual to budget ratio decreased by 8.1 percent partly due to a \$2,101,499 or 9.3 percent increase in the budget. These decreases are being driven by the actual first quarter experience with the Simplified Telecommunications Service Tax and Utility Tax, two of the larger sources of tax revenue. A significant portion of the Utility Tax revenue decrease appears to be due to the mild weather conditions experienced during the first quarter of the fiscal year. The problem with the Simplified Telecommunications Services Tax, appears to be a timing issue associated with implementation of a new revenue source. Only one month of this revenue had been recognized as of December 31, 2001.

The first quarter balances are lower than anticipated and the projected year-end revenue for this category is expected to be approximately 2.0% or \$496,000 less than the current budgeted amount, primarily due to an erosion in the Utility Tax forecast.

Licenses and Permits:

As a percent of budget, the first quarter revenues are being recognized at a slower pace in FY 2002. Actual revenues decreased by close to \$40,000 from the previous fiscal year. The decrease in the actual to budget ratio is somewhat due to a budget increase of close to \$119,000 in FY 2002.

This revenue category is currently projected to finish the year with a budget shortfall of approximately 7.1 percent or \$132,000.

Intergovernmental Revenues:

As in prior years, all of the first quarter State Revenue Sharing funds were booked to the Guaranteed Entitlement Revenue and Refunding Bond Fund of 1994. Recognition of Half-Cent Sales Tax revenue is ahead of last year's pace. For all of these intergovernmental sources, a full twelve months receipts are expected to produce revenues approximately \$44,000 more than the current budget. Projection for the State Revenue Sharing funds have been reduced to meet the required debt service payments for the Guaranteed Entitlement Refunding and Revenue Bond of 1994.

Charges for Services:

First quarter revenues increased by \$433,333 from the previous year. The actual to budget ratio also increased from 19.4% in FY 2001 to 26.0% in FY 2002. These increases are primarily due to a \$224,659 increase in the revenue from the Fire/Rescue Agreement with the County. It is also worth noting that the first quarter GPD-Billable Overtime revenues have increased by close to \$27,000 or 27.8% due apparently to the heightened security demands since the September 11, 2001 terrorist attacks. This category of revenues is still projected to end the year with a balance close to the current budgeted amount.

Fines and Forfeitures:

Even though the first quarter revenues decreased by close to \$12,000 in FY 2002 from the first quarter of FY 2001, the actual to budget ratio increased largely due to budgeted decrease in Court Fines & Forfeitures. It is also important to note that the False Alarm Penalty revenues, which are now being administered by the Sheriff's Office, will be recognized as a one time receipt at the end of the year. The current agreement apparently allows for a true-up and settlement of revenues at the end of the year. Although the actual first quarter revenues declined, this revenue category is currently projected to finish the year only \$19,441 short of the budget.

Miscellaneous Revenues:

First quarter revenues decreased by approximately \$136,000 in FY 2002, but this revenue category is still expected to exceed the budget by approximately \$43,000 at fiscal year-end. The year-end projection could be somewhat optimistic, given the generally volatile and unpredictable nature of this revenue category.

Transfers from Other Funds:

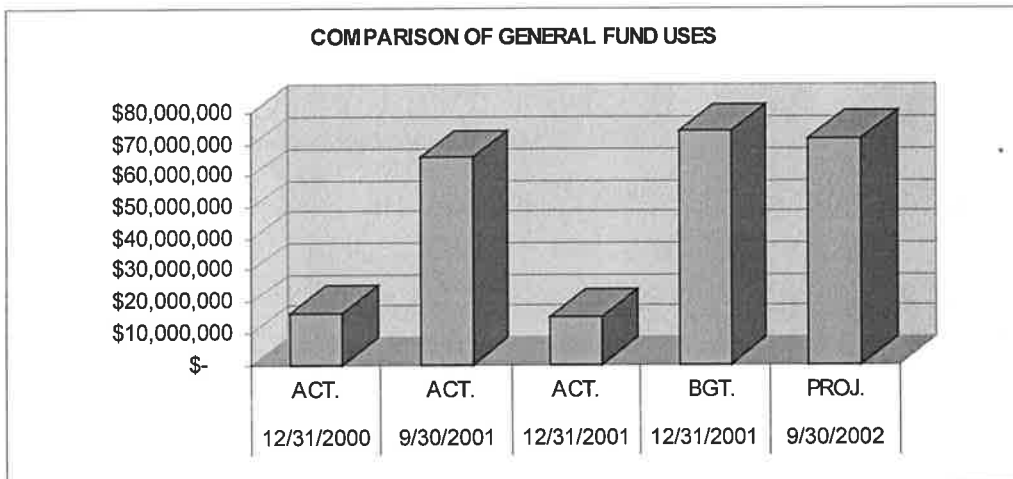
Transfers from Other Funds are being recognized at a slower than budgeted pace. Even though the actual balance increased by about \$426,000, the actual to budget ratio declined by one percent, due to a \$2,704,975 or 11.1% increase in budget. The current projection expects a shortfall of about \$326,000 but this could be mostly offset by the actual receipt from the incentive component of the new GRU Transfer Formula.

GENERAL FUND EXPENDITURES

The **total departmental uses** to budget ratio for the first quarter decreased from 25.5% in FY 2001 to 22.6% in FY 2002. The actual departmental uses decreased by close to \$1,017,000 from the previous year while the corresponding budget increased by about \$2,524,000. The fairly static first quarter personal services expenditures may indicate a significant vacancy factor in some departments. As of December 31, personal services expenditures for approximately 6.0 payrolls were recorded in FY 2001 and FY 2002. The number of payrolls recognized by the end of the first quarter is equal to 23.1% of the approximately twenty-six payrolls to be booked in the fiscal year.

The **total uses** to budget ratio decreased in FY 2002 (20.5% vs. 24.2%). The decrease in the ratio is driven by a combination of slower overall recognition of uses and an increase in budget. The actual uses decreased by close to \$1,394,000 while the budget increased by \$5,673,780. The increase in the FY 2002 budget is primarily due to rollover of unspent balances from the previous year.

Due to various carry-forwards, reservations and appropriations from fund balance authorized in addition to the adopted budget, the current uses budget exceeds the sources budget by \$5,323,834.



Note: The FY 2002 projected uses is based primarily on last year's experience and is approximately 97.0% of the budgeted uses as of December 31, 2001.

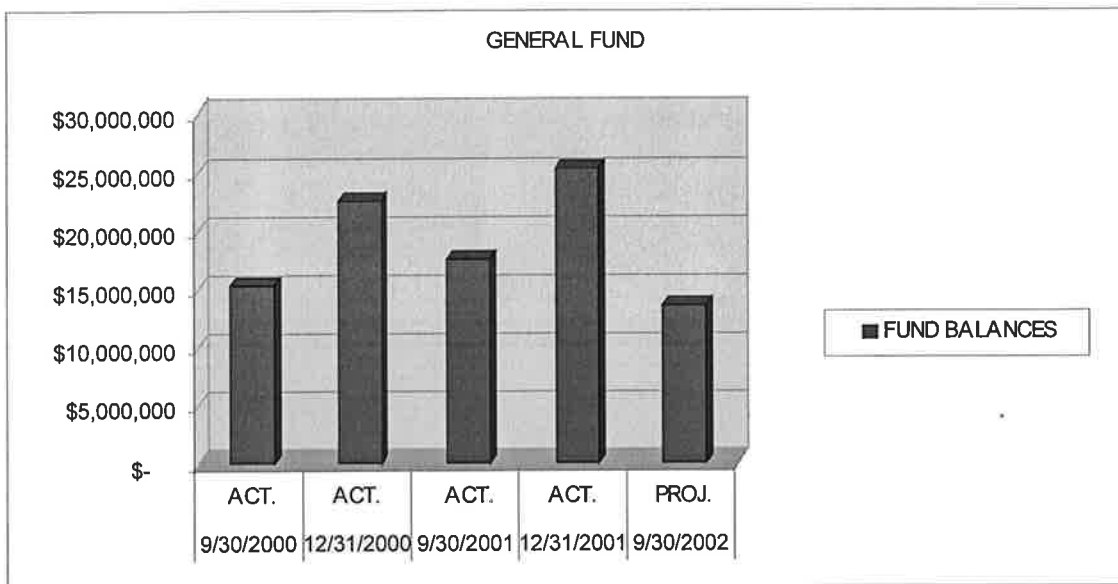
GENERAL FUND - FUND BALANCE

The December 31, 2001, fund balance of \$25,339,000 is \$2,786,381 more than the fund balance as of December 31, 2000. A material portion of this increase is due to the increase in the beginning fund balance. The fund balance at the end of FY 2001, was \$2,239,889 more than at the end of FY 2000.

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 picture has improved in FY 2002, albeit most of it appears to be related to prior year performance and to timing issues rather than to a real increase. 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	\$17,558,853
Projected FY 2002 Revenues	67,842,452
Projected FY 2002 Expenditures	<u>(71,827,000)</u>
Projected Fund Balance as of 9/30/02	<u>\$13,574,305</u>

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



COMMUNITY DEVELOPMENT BLOCK GRANT:

The first quarter C.D.B.G. entitlement revenue for FY 2002 increased by approximately \$7,000 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.

Program uses decreased by approximately \$642,000 in FY 2002 from the same period in FY 2001. The decline in uses is strictly related to \$655,931 decrease in encumbrances. As a matter of fact, expenditures actually increased by close to \$14,000 in FY 2002.

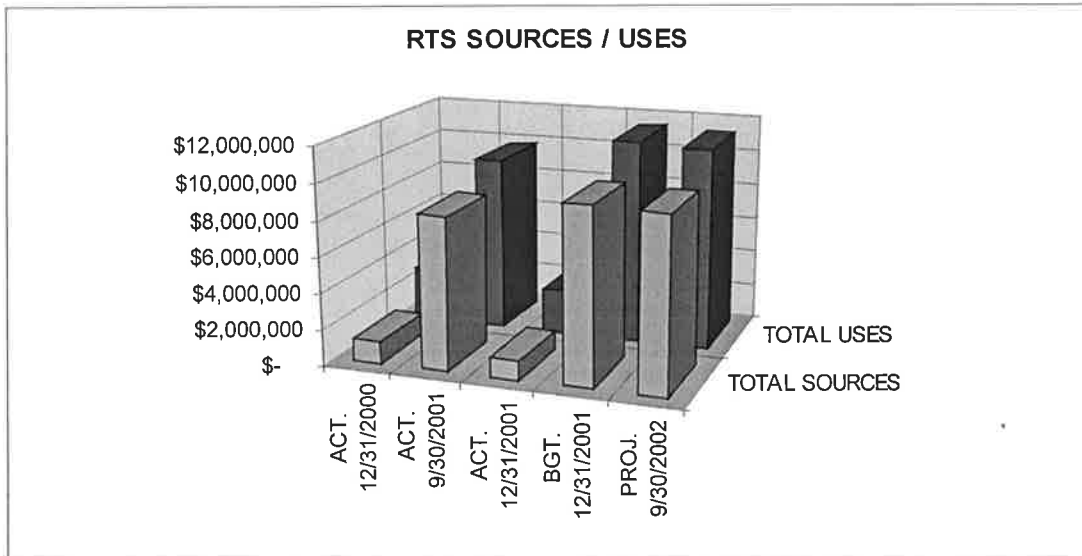
REGIONAL TRANSIT SYSTEM:

First quarter Transit Operation revenues decreased by close to \$168,000 or 13.7% from last year. This decrease appears to be related primarily to slower recognition of the U. of F. Contract revenues and to a technical adjustment for prior year accruals. Approximately half of the decline in the actual revenue to budget ratio is due to a \$1,477,169 or 17.9% increase in the budget. Because significant portion of the RTS revenues are received through federal and state grants which are reimbursement grants, this Fund's revenues tend to lag behind expenditures until later in the year. Current projections anticipates a revenue shortfall of approximately \$117,000. When combined with the shortfall anticipated for Route 35, the total projected year-end revenue shortfall is \$337,000.

Decrease in the total uses ratio is primarily due to a decrease of \$671,852 in encumbrances combined with an increase of close to \$2,483,000 in the uses budget.

First quarter uses for the Garage have improved dramatically from last year. The encumbrances decreased from close to \$429,000 to approximately \$88,000. And parts expenses decreased from \$159,167 to only \$10,563. The RTS appears to be reaping the benefits from last year's maintenance effort in FY 2002.

This Fund had an operating deficit at the end of the first quarter before depreciation. The deficit is primarily caused by the significant reliance on grants/subsidies revenues as a funding source. These revenues, as mentioned previously, are reimbursement grants and require the RTS to incur expenditures before receiving the revenues. Even when controlled for these timing issues, this Fund appears to be headed for a year-end deficit in the neighborhood of \$400,000 as of December 31, 2001. Management is aware that this fiscal condition could change quickly and will continue to monitor its overall financial activities to ensure year-end financial outcome consistent with the FY 2002 financial strategy.



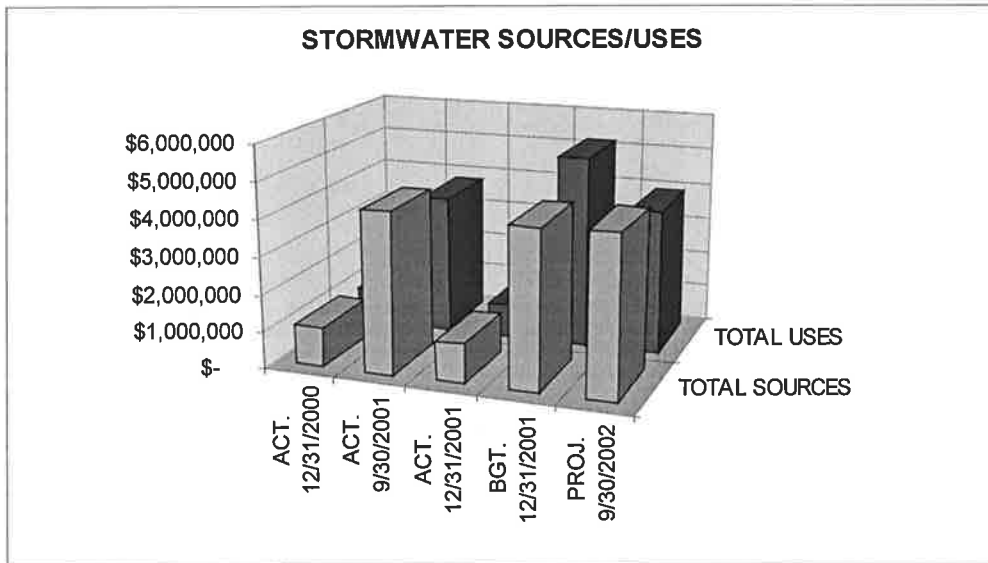
Note: Total uses at fiscal year-end includes depreciation expense of about \$910k in FY 2001 and \$1,260K in FY 2002.

STORMWATER MANAGEMENT UTILITY FUND:

Stormwater fees at this point of the fiscal year are being recognized at approximately the budgeted pace. The interest income, even under the current unfavorable conditions are also being recorded at fairly close to the budgeted forecast.

The total operating uses ratio for the first quarter decreased from 18.4% to 17.4% primarily due to an increase of \$174,262 in the budget. The first quarter actual uses declined by only \$19,587 which would make it responsible for about one-third of the reduction.

When controlled for depreciation, sources exceed uses by approximately \$221,000 as of December 31, 2001. Unless a significant increase in authorized Stormwater Capital Projects expenses occur before fiscal year-end, this Fund should end the fiscal year with a surplus.



Note: Total uses at fiscal year-end includes depreciation expenses of approximately \$176k in FY 2001 and \$160k in FY 2002.

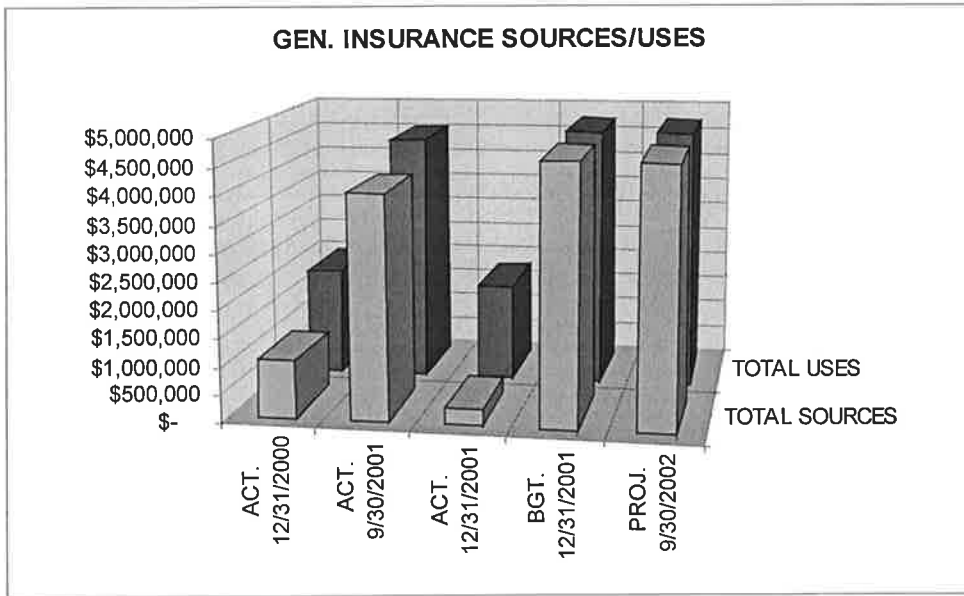
GENERAL INSURANCE FUND:

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. So the first quarter deficit is not alarming. There is a large temporary increase in the deficit due to a timing issue related to recognition of revenues, which should be corrected in the second quarter.

As alluded to above, the insurance premium revenues, except for the Airport, was not recorded in the first quarter. This is strictly a timing issue, and revenues close to the budgeted amount is expected to be booked by year-end.

The total uses ratio went down from 50.1% of budget to 37.3% in FY 2002. This decrease is being fueled by large reduction in claims expenses for Workers' Compensation and for Automobile Liability coverage. The actual first quarter uses decreased by \$197,981 in FY 2002 while the corresponding budget increased by \$815,061.

The graph below clearly shows the trend described at the beginning of this section. First quarter operating result reflects a significant deterioration from the previous year which is related to the revenue timing issue mentioned previously. This Fund is projected to finish the year within the current budget parameters.



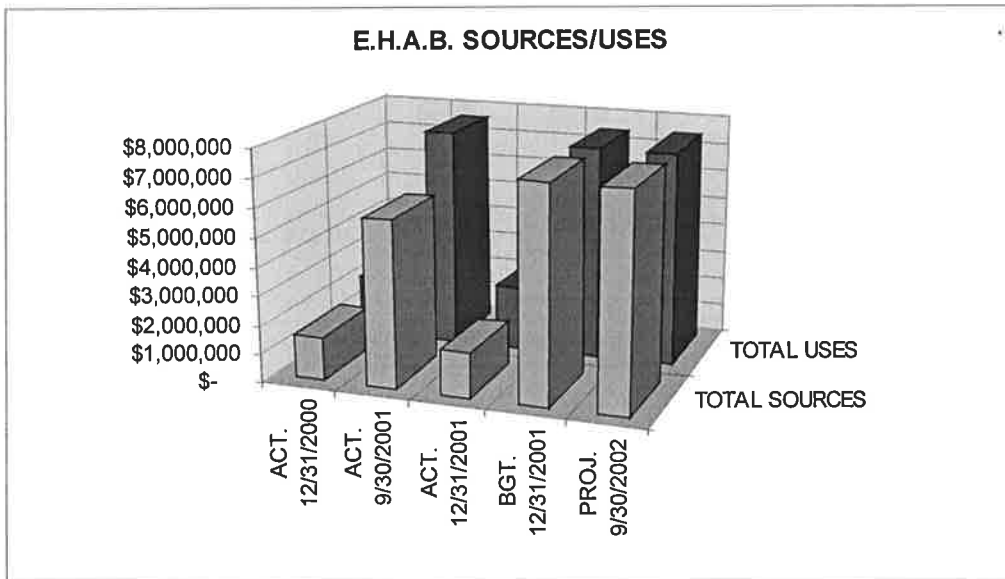
EMPLOYEES HEALTH AND BENEFITS FUND:

The FY 2002 total revenues increased by about \$38,000 or 2.6% from the previous year. But this increase is less than that anticipated in the adopted budget, which is understandable since the adopted plan changes did not take effect until January 01, 2002.

As expected, the above increase in revenues was out-stripped by close to a \$152,000 increase in total uses. The decrease in the actual uses to budget ratio is primarily driven by close to a \$1,396,000 increase in the budget.

When controlled for approximately \$260,000 in encumbrances , this Fund completed the first quarter with a deficit of approximately \$445,000 compared with a deficit of approximately \$143,000 in FY 2001.

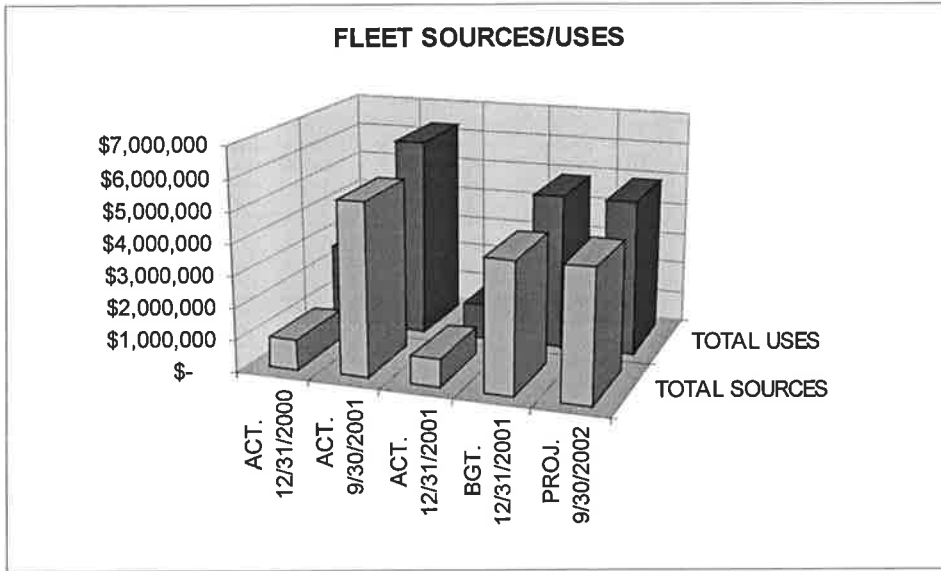
This Fund experienced a net loss of close to \$1,387,000 in FY 2001. Although it appears that the losses would continue for this Fund based on the first quarter operating results, this trend is expected to be stabilized once the approved Plan changes take effect in January, 2002.



FLEET SERVICES FUND:

After controlling for encumbrances and vehicle replacement program account balances, the Fleet Fund had an operating surplus of about \$92,000 before depreciation at the end of the first quarter. This is a decrease of approximately \$86,000 from the previous year. In most cases, a decline in the operating surplus is considered a negative outcome. But in this case, this outcome is more in line with the principle that Internal Service Funds should not be in business to make a profit.

The year-end operating result will depend on the outcome for the balance of the year. Given the nature of this program, it is implicitly understood that the Fleet Management staff must continue to monitor financial activities closely for the rest of the year.



Note: Total uses at fiscal year-end includes depreciation expenses of approximately \$1,368k in FY 01 and \$1,205k in FY 02.

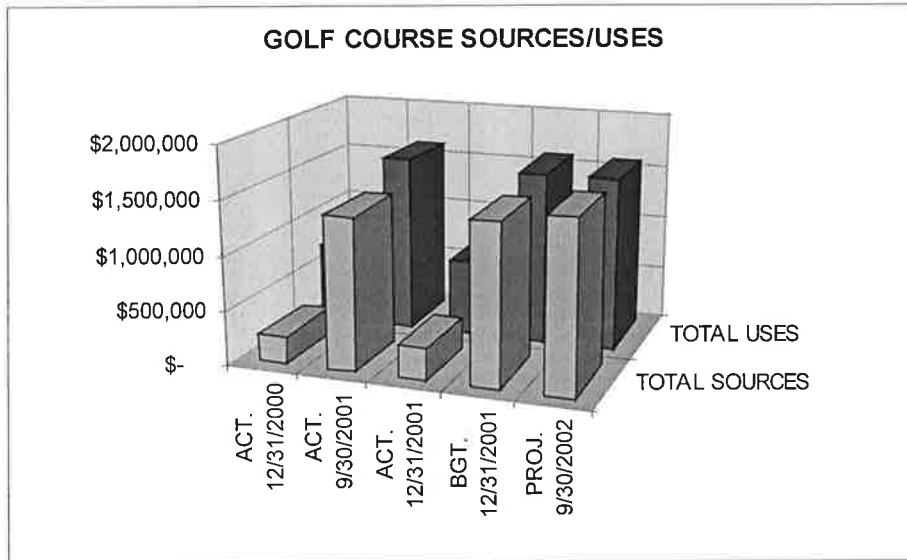
IRONWOOD GOLF COURSE FUND:

First quarter operating revenues for the Ironwood Golf Course, increased by about \$54,000 from the previous fiscal year. Even though the ratio seem to indicate otherwise, because of the cyclical nature of the golf course business, the first quarter revenues are ahead of the budgeted pace. At this rate, the projected year-end operating revenue would be approximately \$94,000 more than the current budget.

The first quarter uses declined by close to \$19,000 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 then the budgeted average. When controlled for depreciation and encumbrances, the total uses to budget ratio is 24.0% and well within the budgeted parameters.

When controlled for encumbrances, depreciation and debt service transactions, this Fund completed the first quarter with an operating deficit of approximately \$44,000. This is about \$39,000 less than last year's deficit.

Based on the current financial condition, and if weather conditions remain favorable, this Fund is currently projected to finish FY 2002 with a small surplus, before depreciation.

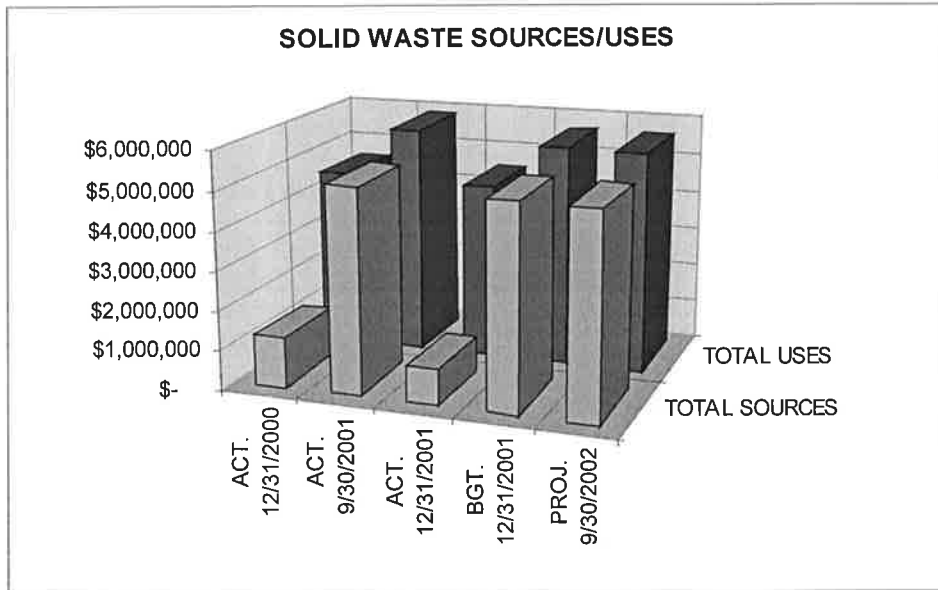


Note: Total uses at fiscal year-end includes depreciation expense of approximately \$165k to \$150k.

SOLID WASTE COLLECTION FUND:

The first quarter numbers, when controlled for encumbrances, reflected a net income of close to \$84,000. This outcome is in spite of the strategy adopted to maintain Solid Waste Collections rates unchanged for FY 2002 and to drawdown the fund balance.

The Solid Waste Collection Fund budget was adopted with anticipated use of approximately \$107,000 in fund balance before depreciation. This Fund is currently projected to complete FY 2002 with an operating deficit of approximately \$468,000. The increase in the projected deficit from the adopted budget is primarily due to the affects of an encumbrance rollover from the prior year. This Fund had a sizeable fund equity at the end of last year, and it would be able to comfortably weather a programmed revenue shortfall.



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 first quarter, revenues are being recognized at approximately one percent ahead of the average budgeted pace. Based on last year's experience, the currently projected revenues would exceed the budget by approximately \$307,000.

Total uses at the end of the first quarter increased by \$138,538 or 28.6% from the previous year. The increase in total uses is actually less than the \$147,449 or 33.4% increase in self insurance claims. The difference is mostly related to reductions in insurance premium and administration expenses.

As planned, based on the first quarter figures, this Fund appears to be headed for another year-end surplus, albeit smaller surplus than in prior years.

SUMMARY

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

- (1) Current General Fund expenditure budget includes \$5,323,834 in appropriations to be funded via the use of fund balance.**
- (2) The EHAB Fund had a first quarter operating deficit of approximately \$445,000. This condition is expected to be improved somewhat when the approved new Plan changes go into effect in January, 2002.**
- (3) RTS Fund is currently projected to end the year with a shortfall in the neighborhood of \$400,000.**
- (4) Golf Course Fund is currently projected to end the fiscal year with a small surplus.**

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 December 31, 2001

	FY 2002		% of Budget Qtr.I	(3) FY 2001		
	Budget	Actual		% of Budget Qtr.I	% of Budget F.Y.E.	% of F.Y.E. Qtr.I
SOURCES:						
Revenues	41,581,579	15,032,201	36.2%	39.6%	102.9%	38.4%
Transfers In	27,142,818	6,550,567	24.1%	25.1%	101.1%	24.4%
TOTAL SOURCES	\$68,724,397	\$21,582,768	31.4%	34.0%	102.2%	33.0%
USES:						
Expenditures/Encumbrances	67,569,409	14,181,722	21.0%	24.9%	96.3%	25.7%
Transfers Out	6,478,822	962,936	14.9%	17.0%	99.4%	18.7%
TOTAL USES	74,048,231	15,144,658	20.5%	24.2%	96.6%	25.1%
EXCESS OF SOURCES OVER (UNDER) USES (1)	(5,323,834)	6,438,110				
BEGINNING FUND BALANCE, October 1	17,558,853	17,558,853				
FUND BALANCE	\$12,235,019	\$23,996,963				(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 \$1,342,035.63.
- (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 December 31, 2001**

	FY 2002			(22) FY 2001				
	Budget	Actual	% of Budget Qtr.I	Projected Sources	Notes	% of Budget Qtr.I	% of Budget F.Y.E.	% of F.Y.E. Qtr.I
TAXES:								
Ad Valorem Tax, Net (4.9416 mills)	\$12,996,218	\$9,303,911	71.6%	\$13,043,349	(1)	77.6%	100.3%	77.4%
Hazmat Gross Receipts Tax	100,000	0	0.0%	100,000	(2)	0.0%	77.6%	0.0%
Utility Taxes	5,901,600	1,296,474	22.0%	5,340,600	(3)	25.3%	104.2%	24.3%
Local Option Gas Tax	510,000	153,096	30.0%	528,000	(4)	24.1%	107.6%	22.4%
Simplified Telecom. Services Tax	5,126,218	466,311	9.1%	5,126,218	(5)	28.4%	114.1%	24.9%
TOTAL TAXES	24,634,036	11,219,792	45.5%	24,138,167		53.6%	104.0%	51.5%
LICENSES AND PERMITS:								
Occupational Licenses (Net of EZ Credit)	811,208	207,701	25.6%	809,604	(6)	25.8%	100.4%	25.7%
Home Occupational Permits	17,489	6,251	35.7%	26,622		22.9%	97.4%	23.5%
Building Permits (Net of EZ Credit)	640,465	139,492	21.8%	603,109		27.4%	118.3%	23.1%
Electric, Plumbing & Gas Permits	183,715	34,055	18.5%	119,320		33.9%	118.7%	28.5%
Miscellaneous Permits	11,885	3,007	25.3%	14,099		23.3%	109.3%	21.3%
Contractors Exam. Fee	889	270	30.4%	1,000		3.4%	119.9%	2.9%
Competency Renewal	45,552	4,700	10.3%	20,000		64.0%	103.5%	61.8%
Street Graphics Insp. Fee	6,161	649	10.5%	6,161		20.9%	87.6%	23.8%
Landlord Licensing Fee	140,000	17,042	12.2%	125,835		11.5%	85.2%	13.5%
Traxi Licenses	3,824	1,350	35.3%	3,824		22.1%	141.3%	15.7%
TOTAL LICENSES & PERMITS	1,861,188	414,517	22.3%	1,729,575		26.1%	106.7%	24.4%
INTERGOVERNMENTAL REVENUE:								
State Municipal Revenue Sharing	1,720,985	0	0.0%	1,623,023	(7)	0.0%	96.2%	0.0%
Mobile Home Licenses	31,971	3,361	10.5%	31,971		64.3%	154.6%	41.6%
Beverage Licenses	63,000	47,307	75.1%	63,000		78.1%	103.4%	75.5%
Half Cent Sales Tax	4,907,889	1,251,401	25.5%	5,050,000	(8)	24.4%	102.4%	23.8%
Firefighters Supplemental Comp.	30,000	8,660	28.9%	30,000		31.1%	127.3%	24.5%
State Gas Tax Rebate	18,346	3,904	21.3%	18,346		8.8%	102.9%	8.6%
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	1,314,633	19.3%	6,863,926		18.7%	100.7%	18.6%

**FY 2002 QUARTERLY MONITORING REPORT
GENERAL FUND
REVENUES AND OTHER SOURCES OF FUNDS
As of December 31, 2001**

	FY 2002					(22) FY 2001		
	Budget	Actual	% of Budget Qtr.I	Projected Sources	Notes	% of Budget Qtr.I	% of Budget F.Y.E.	% of F.Y.E. Qtr.I
CHARGES FOR SERVICES:								
Airport Fire Services	337,558	82,735	24.5%	337,558	(9)	8.2%	98.0%	8.3%
Airport Security Services	246,914	60,518	24.5%	246,914	(9)	29.1%	116.3%	25.0%
S.F.C.C. Training Contract:GPD	65,624	16,406	25.0%	65,624		0.0%	125.0%	0.0%
Miscellaneous Fees-Police	25,000	4,109	16.4%	25,000		10.8%	95.0%	11.4%
GPD-Billable Overtime	376,186	125,989	33.5%	457,961	(10)	26.7%	97.2%	27.5%
Zoning Fees	178,785	15,927	8.9%	67,348		14.5%	61.3%	23.6%
Document Reproduction Fees	1,781	461	25.9%	1,781		5.0%	25.0%	20.1%
Traffic Engineer-Small Cities	42,528	1,268	3.0%	42,528		6.1%	88.6%	6.8%
Fire Protection-County	400,000	224,659	56.2%	400,000	(11)	0.0%	119.8%	0.0%
Traffic Signals-County	128,669	381	0.3%	144,545	(11)	1.4%	104.2%	1.3%
Cemetery Fees	15,918	8,441	53.0%	15,918		16.9%	81.1%	20.8%
Transportation-Parking	145,000	50,111	34.6%	145,000		28.6%	103.1%	27.8%
Street Division Cost Recovery	83,734	29,845	35.6%	85,233	(12)	22.6%	64.5%	35.0%
Neighborhood Parking Decals	20,814	4,950	23.8%	20,814		24.5%	96.4%	25.4%
Recreation-Membership/Youth Sports	25,375	3,075	12.1%	25,375		0.0%	27.0%	0.0%
Recreation-Adult Sports	6,090	1,125	18.5%	6,090		10.8%	47.0%	22.9%
Swimming Pools	100,357	168	0.2%	100,357		0.3%	73.1%	0.4%
Recreation-Centers	118,025	8,164	6.9%	114,301		3.4%	47.4%	7.1%
Recreation-Nature Programs	54,000	13,519	25.0%	54,000		0.0%	0.0%	0.0%
Utility Indirect Services	1,371,015	340,511	24.8%	1,371,015	(13)	25.0%	100.0%	25.0%
RTS Indirect Services	636,803	159,201	25.0%	636,803		25.0%	100.0%	25.0%
Airport Indirect Services	10,000	1,518	15.2%	10,000		18.2%	63.2%	28.9%
C.D.B.G. Indirect Services	127,975	35,215	27.5%	127,975		25.1%	100.5%	25.0%
S.M.U.F. Indirect Services	383,062	95,766	25.0%	383,062		25.0%	100.0%	25.0%
Solid Waste Indirect Services	103,314	25,829	25.0%	103,314		25.0%	100.0%	25.0%
Ironwood Indirect Services	125,209	31,302	25.0%	125,209		25.0%	100.0%	25.0%
Fleet Indirect Services	245,902	61,476	25.0%	245,902		25.0%	100.0%	25.0%
Gen. Insurance Indirect Services	121,323	30,331	25.0%	121,323		25.0%	100.0%	25.0%
E.H.A.B. Indirect Services	74,950	18,738	25.0%	74,950		25.0%	100.0%	25.0%
C.R.A. Indirect Services	69,661	17,415	25.0%	69,661		25.0%	100.0%	25.0%
Special Events Processing Fees	7,084	1,771	25.0%	7,084		40.6%	62.9%	64.6%
Cultural Affairs Facilities Revenues	90,110	20,127	22.3%	90,110		30.3%	99.1%	30.6%
Financial Services Contract-RTS	98,480	24,620	25.0%	98,480		24.1%	96.9%	24.8%
School Resource Officer Contract (SBAC)	133,001	35,833	26.9%	133,001	(14)	-24.0%	88.1%	-27.3%
G.P.D. - G.H.A./H.U.D. Contract	55,000	0	0.0%	55,000		8.8%	82.5%	10.7%
G.P.D. - Court Restitution	20,000	20,135	100.7%	40,000		32.3%	137.9%	23.4%
TOTAL CHARGES FOR SERVICES	6,045,247	1,571,639	26.0%	6,049,237		19.4%	97.9%	19.8%

FY 2002 QUARTERLY MONITORING REPORT
GENERAL FUND
REVENUES AND OTHER SOURCES OF FUNDS
As of December 31, 2001

	FY 2002			Notes	(22) FY 2001			
	Budget	Actual	% of Budget Qtr.I		% of Budget Qtr.I	% of Budget F.Y.E.	% of F.Y.E. Qtr.I	
FINES AND FOREFEITURES:								
Court Fines & Forefeitures	763,828	181,802	23.8%	700,186	(15)	18.5%	71.4%	26.0%
Parking Fines	350,175	81,465	23.3%	269,331	(15)	29.9%	99.0%	30.2%
False Alarm Penalties	64,956	0	0.0%	190,000	(16)	6.7%	318.1%	2.1%
Code Enforcement Penalties	20,425	3,641	17.8%	20,425		14.7%	68.0%	21.5%
TOTAL FINES & FOREFEITURES	1,199,384	266,908	22.3%	1,179,943		20.9%	90.5%	23.1%
MISCELLANEOUS REVENUES:								
Interest on Investments	740,000	117,970	15.9%	740,000		32.5%	112.0%	29.0%
Unrealized Gains/(Loss) on Investments	0	0	0.0%	0		0.0%	0.0%	6.4%
Rental of City Property	102,000	23,771	23.3%	102,000	(17)	51.7%	151.6%	34.1%
Porters Oaks Mortgages	2,000	7,050	352.5%	8,500		9.7%	57.5%	16.9%
Board & Seal/Lot Clearing & Demolition	0	11,121	0.0%	25,000		0.0%	0.0%	34.2%
Airport	55,600	13,900	25.0%	55,600	(18)	25.0%	100.0%	25.0%
CRA Promissory Note Repayment	10,150	0	0.0%	10,150		0.0%	39.6%	0.0%
Cost Recovery-Pine Beetle Suppression	0	2,860	0.0%	11,440		0.0%	82.9%	0.0%
Other Misc. Revenues	95,433	68,040	71.3%	95,433		36.6%	-42.1%	0.0%
Sale of Surplus Equipment/Property	16,764	0	0.0%	16,764		91.3%	104.6%	26.8%
TOTAL MISC. REVENUES	1,021,947	244,712	23.9%	1,064,887		37.1%	130.7%	25.7%
TOTAL REVENUES	\$41,581,579	\$15,032,201	36.2%	\$41,025,734		39.6%	102.9%	38.4%
TRANSFERS FROM OTHER FUNDS:								
School Crossing Guard Trust	40,000	10,000	25.0%	40,000		25.0%	100.0%	25.0%
Solid Waste Collection	300,000	75,000	25.0%	300,000	(19)	25.0%	100.0%	25.0%
Cemetery Trust	41,674	10,419	25.0%	41,674		25.0%	100.0%	25.0%
U.D.A.G.	17,000	4,250	25.0%	17,000		25.0%	100.0%	25.0%
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	91,250	25.0%	365,000		0.0%	0.0%	0.0%
Surcharge on Water/Wastewater Connections	700,000	37,123	5.3%	150,000	(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	69,993	25.3%	276,600		24.2%	98.9%	24.5%
Gas Utility	1,136,673	284,146	25.0%	1,136,673		25.0%	100.0%	25.0%
Water	3,238,000	797,749	24.6%	3,238,000		25.2%	102.5%	24.6%
Wastewater	4,300,000	1,060,409	24.7%	4,300,000		25.0%	101.0%	24.7%
Electric	16,180,278	4,041,728	25.0%	16,180,278		25.1%	99.9%	25.1%
TOTAL TRANSFERS	\$27,142,818	\$6,550,567	24.1%	\$26,816,718		25.1%	101.1%	24.4%
TOTAL SOURCES	\$68,724,397	\$21,582,768	31.4%	\$67,842,452		34.0%	102.2%	33.0%

FY 2002 QUARTERLY MONITORING REPORT
GENERAL FUND
REVENUES AND OTHER SOURCES OF FUNDS
As of December 31, 2001

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 delined in the first quarter 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.
- (6) Occupational License revenue accounting was moved back into General Fund from the Economic Development Fund in FY 1998.
- (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, at the end of the first quarter.
- (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. First quarter revenues in FY 2002 increased by \$27,392 or 27.8% 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 expected to be reviewed by GRU in the future, especially that portion related to Human Resources, which 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. Per an agreement with the Airport, this revenue is earmarked to partially pay for the debt service expense on a bond issue used to construct the facility.
- (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 first quarter revenues.
- (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 December 31, 2001

	FY 2002		% of Budget Qtr.I	Notes	(15) FY 2001		
	Budget	Actual			% of Budget Qtr.I	% of Budget F.Y.E.	% of F.Y.E. Qtr.I
DEPARTMENTAL: EXPEND./ENC.							
Economic Development	167,319	22,019	13.2%	(1)	19.9%	108.1%	18.7%
Administrative Services	164,841	34,413	20.9%		24.8%	94.6%	26.2%
City Commission	212,744	57,459	27.0%		27.0%	95.0%	28.5%
Clerk of the Commission	606,260	140,484	23.2%		28.4%	95.1%	29.8%
City Manager	543,331	188,658	34.7%	(2)	36.2%	100.2%	36.1%
City Auditor	366,351	78,409	21.4%		22.4%	101.9%	21.9%
City Attorney	1,149,017	254,535	22.2%		23.6%	96.0%	24.1%
Computer Services	1,864,414	380,773	20.4%		35.8%	102.2%	35.0%
Finance	2,180,441	546,528	25.1%		30.4%	94.5%	31.8%
EEO	255,039	124,793	48.9%	(2)	49.6%	99.9%	49.7%
Community Development	2,226,072	460,783	20.7%		26.3%	91.4%	28.4%
Public Works	5,438,806	1,289,472	23.7%		23.2%	99.5%	23.1%
Police	22,268,004	4,928,148	22.1%	(3)	24.8%	96.9%	25.5%
Fire	10,065,967	2,161,513	21.5%		23.1%	99.2%	23.1%
Recreation and Parks	4,919,655	1,052,853	21.4%		23.3%	96.3%	23.7%
Building Inspection	1,023,923	205,235	20.0%		22.5%	99.4%	22.6%
Cultural Affairs	1,046,330	382,448	36.6%	(4)	45.8%	96.0%	47.7%
Human Resources	1,336,917	279,636	20.9%		23.0%	99.8%	22.7%
Facilities Management	2,151,445	535,720	24.9%		27.9%	103.2%	27.2%
Office of Management and Budget	454,295	105,081	23.1%		20.3%	89.0%	22.8%
Small Business Development	95,459	15,514	16.3%	(5)	0.0%	0.0%	0.0%
Total Departmental	58,536,630	13,244,474	22.6%		25.5%	97.7%	25.9%
NON-DEPARTMENTAL: EXPEND./ENC.							
City Commission Contingencies (9110)	144,506	0	0.0%	(6)	0.0%	0.0%	0.0%
Alachua Co. - St. Lights/Fire Hydrants	1,008,613	279,509	27.7%	(7)	28.0%	114.6%	24.4%
General Insurance Premium	2,598,478	0	0.0%	(8)	25.0%	100.0%	25.0%
Retirees' Health Insurance Premium	1,638,525	455,134	27.8%		24.2%	100.3%	24.1%
Other Non-Departmental	3,642,657	202,605	5.6%	(9)	4.1%	27.2%	13.0%
Total Non-Departmental	9,032,779	937,248	10.4%		19.9%	83.7%	23.6%
TOTAL EXPENDITURES/ENC.	67,569,409	14,181,722	21.0%		24.9%	96.3%	25.7%
TRANSFERS TO OTHER FUNDS:							
Proprietary	426,879	106,720	25.0%	(10)	9.2%	100.0%	10.0%
Debt Service	1,644,035	548,012	33.3%	(11)	33.3%	100.0%	32.9%
Fiduciary	379,505	94,876	25.0%	(12)	109.0%	100.0%	100.0%
Special Revenue	25,000	6,250	25.0%		22.5%	89.4%	25.0%
Capital Projects	4,003,403	207,078	5.2%	(13)	4.5%	100.0%	5.4%
TOTAL TRANSFERS	6,478,822	962,936	14.9%		17.0%	99.4%	18.7%
TOTAL USES	74,048,231	15,144,658	20.5%	(14)	24.2%	96.6%	25.1%

**FY 2002 QUARTERLY MONITORING REPORT
GENERAL FUND
EXPENDITURES, ENCUMBRANCES AND OTHER USES OF FUNDS
As of December 31, 2001**

Notes:

- (1) The uses ratio is consistent with the vacancy of a Director for this Department.
- (2) The uses ratio is less than 25.0% when controlled for encumbrances.
- (3) The uses ratio is close to 25.0% when controlled for late payment for the Combined Communications Center.
- (4) This Department's budget includes \$151,000 in grants to art agencies. Approximately 87.0% of this budget had been disbursed as of December 31, 2001. When controlled for the art agency funding and encumbrances, the uses ratio is less than 23.0%.
- (5) This is a new department.
- (6) City Commission Contingency funds are normally moved to another account before expenditures are booked.
- (7) This expenditure is growing faster than anticipated.
- (8) This is a timing issue. As a matter of fact, an expenditure of \$1,059,250.75 was recognized in January.
- (9) 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.
- (10) The FY 01 ratio reflects the slower transfer to the Fleet Replacement Fund in FY 2001.
- (11) These transfers are normally dictated by the debt service schedule. FY 2002 transfers are consistent with last year.
- (12) The tax liability to the Redevelopment Trust Funds are being transferred in montly installments in FY 2002.
- (13) 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.
- (14) 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
* County Contribution to the Arts	(165,000)
* Encumbrance Rollover Adjustment	<u>(116,563)</u>
Total	<u><u>4,880,334</u></u>

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

- (15) 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 December 31, 2001

	Actual 09/30/01	Increase	(Decrease)	Balances 12/31/2001	
RESERVED:					
Inventories	118,927	0	(5,409)	113,518	
Required Reserve/Budget Policy	3,590,954	0	0	3,590,954	
Encumbrances	926,127	415,909	0	1,342,036	
Long Term Receivables	1,838,173	0	(85,819)	1,752,354	(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	
	15,965,010	2,194,909	(4,008,498)	14,151,421	
UNRESERVED:					
Designated for:					
Downtown Parking Garage Project	150,000	0	0	150,000	
FY 2002 Expenditures	0	9,593,736	0	9,593,736	(9)
	150,000	9,593,736	0	9,743,736	
Undesignated	1,443,843	0	0	1,443,843	
TOTAL FUND BALANCE	17,558,853	11,788,645	(4,008,498)	25,339,000	

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, Union Street Station Agreement, 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 balance is reflective of the timing difference between recognition of revenues and expenditures during the fiscal year. This balance will decline in the second quarter as expenditure recognition catch up to revenues as anticipated in the adopted budget. The FY 2002 amount is \$477,275 less than last year.

**FY 2002 QUARTERLY MONITORING REPORT
C.D.B.G.
REVENUES AND OTHER SOURCES OF FUNDS
As of December 31, 2001**

	FY 2002			Notes	(3) FY 2001		
	Budget	Actual	% of Budget Qtr.I		% of Budget Qtr.I	% of Budget F.Y.E.	% of FYE Act. Qtr.I
FEDERAL ENTITLEMENT							
Current/Prior Years	\$1,669,000	\$286,906	17.2%	(1)	14.3%	69.0%	15.9%
Subtotal	<u>1,669,000</u>	<u>286,906</u>	17.2%		14.3%	69.0%	15.9%
OTHER REVENUES							
Client Refunds	0	0	0.0%		0.0%	0.0%	0.0%
Interest Income	0	98	0.0%		100.0%	169.8%	25.7%
Miscellaneous Revenues	7,516	8,950	119.1%		132.0%	112.1%	13.2%
Subtotal	<u>7,516</u>	<u>9,048</u>	120.4%		128.9%	111.5%	13.7%
TOTAL SOURCES	<u><u>\$1,676,516</u></u>	<u><u>\$295,954</u></u>	17.7%	(2)	14.4%	69.2%	15.8%

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 first quarter is \$7,516 more than the adopted budget. This increase is due to recognition/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 December 31, 2001

	FY 2002			Notes	(3) FY 2001		
	Budget	Actual	% of Budget Qtr.I		% of Budget Qtr.I	% of Budget F.Y:E.	% of FYE Act. Qtr.I
PUBLIC SERVICES:							
C.F.C.A.A.	\$51,793	\$22,371	43.2%		100.0%	100.7%	99.3%
S.E. Boys & Girls Club	34,500	7,418	21.5%		100.0%	108.3%	92.3%
Corner Drug Store, Inc.	9,700	0	0.0%		0.0%	100.0%	0.0%
Volunteer Center of Alachua county	656	655	99.8%		100.0%	100.0%	100.0%
Elder Care of Alachua County (SFCC)	86,666	13,333	15.4%		100.0%	100.0%	100.0%
Bread of the Mighty Food Bank	3,450	3,450	100.0%		15.3%	100.0%	15.3%
Gateway Girl Scouts Council	6,502	1,501	23.1%		100.0%	100.0%	100.0%
Child Care Resources	20,000	2,223	11.1%		100.0%	100.0%	100.0%
Peaceful Paths Network	8,667	2,001	23.1%		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	2,500	15.4%		100.0%	100.0%	100.0%
Interfaith Hospitality Network	15,000	0	0.0%		100.0%	222.0%	45.0%
Easter Seal of Florida, Inc.	12,500	2,500	20.0%		100.0%	100.0%	100.0%
St. Francis House	30,767	4,333	14.1%		100.0%	107.7%	92.9%
Subtotal	<u>298,409</u>	<u>62,742</u>	21.0%		92.3%	105.6%	87.4%
HOUSING REHAB./CODE ENF.:							
Rehab. Loans/Grants	63,735	40,470	63.5%		62.2%	100.1%	50.0%
Housing Division-Rehab. Svc. Delivery	467,586	87,956	18.8%		21.4%	86.4%	24.7%
Indirect Cost	74,225	18,556	25.0%		25.0%	100.0%	25.0%
CFCAA	51,312	16,106	31.4%		100.0%	100.6%	99.4%
Neighborhood Housing Dev. Corp.	128,320	23,620	18.4%		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	84,306	46.8%		33.8%	101.6%	37.1%
Habitat for Humanity, Inc.	21,701	3,368	15.5%		100.0%	100.0%	100.0%
Gas Conversion	15,000	0	0.0%		0.0%	0.0%	0.0%
Peaceful Paths Network	7,000	2,765	39.5%		0.0%	0.0%	0.0%
McGurn YMCA	10,000	0	0.0%		0.0%	0.0%	0.0%
Subtotal	<u>1,038,901</u>	<u>277,147</u>	26.7%		45.2%	94.8%	48.7%
RELOCATION:							
Payments/Assistance	<u>24,637</u>	<u>8,126</u>	33.0%		8.6%	98.4%	8.0%
Subtotal	<u>24,637</u>	<u>8,126</u>	33.0%		8.6%	98.4%	8.0%
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%		100.0%	90.5%	100.0%

FY 2002 QUARTERLY MONITORING REPORT
C.D.B.G.
EXPENDITURES, ENCUMBRANCES AND OTHER USES OF FUNDS
As of December 31, 2001

	FY 2002			Notes	(3) FY 2001		
	Budget	Actual	% of Budget Qtr.I		% of Budget Qtr.I	% of Budget F.Y.E.	% of FYE Act. Qtr.I
ADMINISTRATION/PLANNING:							
General Administration	228,172	44,200	19.4%		20.2%	91.2%	22.2%
Indirect Costs	40,952	16,238	39.7%		25.0%	100.0%	25.0%
Subtotal	<u>269,124</u>	<u>60,438</u>	22.5%		21.0%	92.5%	22.7%
PUBLIC FACILITIES:							
Pleasant Park Development	5,842	3,876	66.3%		0.0%	100.0%	0.0%
1200 Blk. NE 1st Street Project	78,320	0	0.0%		0.0%	0.0%	0.0%
Duval Neighborhood Project	45,800	13,050	28.5%		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>32,151</u>	6.5%		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%		100.0%	3.5%	23.4%
TOTAL USES (2)	<u>\$2,394,974</u>	<u>\$460,142</u>	19.2%	(1)	44.5%	97.1%	49.1%

Notes:

- (1) Total actual uses as of December 31, 2001, is \$642,264 less than last year. The decline is due to a \$655,931.46 decrease in encumbrances.
 Last fiscal year, this Fund had \$820,081.70 in encumbrances at the end of the first quarter.
- (2) The uses budget has increased by \$725,974 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 December 31, 2001**

	FY 2002		% of Budget Qtr.I	Notes	(5) FY 2001		
	Budget	Actual			% of Budget Qtr.I	% of F.Y.E.	% of FYE Act. Qtr.I
TRANSIT OPERATION							
Main Bus-Fare	530,000	166,554	31.4%		27.2%	110.5%	24.6%
Main Bus-U.F. Contract	1,110,000	73,984	6.7%		25.7%	120.7%	21.3%
Main Bus-Student Passes	70,000	4,102	5.9%		1.2%	58.3%	2.0%
U.F. - Student Fees	1,824,513	223,415	12.2%		0.0%	108.0%	0.0%
Main Bus-Adult Passes	50,000	40,379	80.8%		42.4%	203.9%	20.8%
Subtotal	3,584,513	508,434	14.2%	(1)	20.2%	115.8%	17.5%
GRANTS/SUBSIDIES							
Operating Grant-FTA	930,000	0	0.0%		0.0%	90.1%	0.0%
Operating Grant-FDOT	838,072	0	0.0%		0.0%	100.0%	0.0%
Commuter Assistance Grant	70,000	0	0.0%		33.2%	136.8%	24.3%
Later Gator Service Grant	400,000	(49,631)	-12.4%	(2)	6.9%	49.9%	11.7%
Tower Road Service Grant	179,000	5	0.0%		0.0%	100.0%	0.0%
U.F. Circulator Assistance Grant	0	(12,246)	0.0%	(2)	17.1%	96.8%	17.6%
Employee Pass Program	71,100	0	0.0%		0.0%	67.6%	0.0%
Improve Cust. Svcs.-SDG	54,680	(2,581)	-4.7%	(2)	5.4%	89.8%	6.0%
Increase Ridership-SDG	0	2,169	0.0%		0.6%	29.4%	2.1%
Maintenance Safety-SDG	25,000	(45)	-0.2%	(2)	0.0%	12.2%	0.0%
Route 35- SDG	220,000	(45,620)	-20.7%	(2)	-10.2%	95.6%	-5.1%
Route 6, 11, & 15 - SDG	250,000	(36,935)	-14.8%	(2)	0.0%	67.4%	0.0%
Eastside Marketing-SDG	25,000	0	0.0%		0.0%	0.0%	0.0%
U.F. Campus Dev. Agreement Funds	633,896	158,474	25.0%		25.0%	100.0%	25.0%
County Agreement	247,180	0	0.0%		25.0%	100.0%	25.0%
Subtotal	3,943,928	13,590	0.3%	(3)	6.9%	86.9%	7.3%
OTHER REVENUES							
Fuel Tax Rebates	70,000	18,819	26.9%		24.8%	121.4%	20.4%
Local Option Gas Tax	2,019,060	512,609	25.4%		24.9%	107.5%	23.5%
Other (Advt., Int., Van Pool, etc.)	122,000	1,519	1.2%		3.9%	57.3%	6.8%
Subtotal	2,211,060	532,947	24.1%		23.5%	104.7%	22.8%
TOTAL SOURCES	\$9,739,501	\$1,054,971	10.8%	(4)	14.8%	98.8%	14.4%

Notes:

- (1) Although the first quarter actual revenues increased in FY 2002 by \$50,008, the ratio indicates that the revenues are coming in much slower than expected.
- (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 is affected by the issue mentioned in note (2) above.
- (4) The decrease in this ratio is due to a combination of approximately \$1,477,000 increase in budget and slower recognition of 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 December 31, 2001

	FY 2002		% of Budget Qtr.I	Notes	(5) FY 2001		
	Budget	Actual			% of Budget Qtr.I	% of Budget F.Y.E.	% of FYE Act. Qtr.I
OPERATING EXPENDITURES/ENCUMBRANCES							
Administration	498,986	128,253	25.7%	(1)	65.5%	127.7%	51.3%
Commuter Assistance Program	186,186	68,843	37.0%	(1)	74.4%	93.7%	79.4%
Improve Customer Service Trng.	54,680	123	0.2%		37.2%	89.8%	41.4%
Increase Ridership-Targeted Area	26,946	26,946	100.0%	(1)	20.0%	102.1%	19.6%
Garage	1,668,220	400,976	24.0%		55.4%	98.6%	48.4%
Main Bus	5,736,153	1,301,957	22.7%		23.5%	115.9%	21.3%
ADA Transportation Services	600,000	0	0.0%		0.0%	0.0%	0.0%
JPA-Comp. Operational Analysis	135,532	135,532	100.0%	(2)	0.0%	100.0%	0.0%
Subtotal Operating	<u>8,906,703</u>	<u>2,062,630</u>	23.2%		36.4%	103.3%	30.7%
OTHER OPERATING:							
Indirect Cost	636,803	159,201	25.0%		25.5%	88.5%	28.8%
General Insurance	730,164	0	0.0%		25.0%	86.7%	28.8%
Total Operating	<u>10,273,670</u>	<u>2,221,831</u>	21.6%		34.8%	101.3%	30.5%
NON-OPERATING EXPENDITURES							
Depreciation	<u>1,143,000</u>	<u>315,000</u>	27.6%	(3)	24.1%	79.6%	30.2%
Total Non-Operating	<u>1,143,000</u>	<u>315,000</u>	27.6%		24.1%	79.6%	30.2%
TOTAL USES	<u>11,416,670</u>	<u>2,536,831</u>	22.2%	(4)	33.4%	98.8%	30.5%

Notes:

- (1) When controlled for encumbrances, these ratios are less than 25.0%.
- (2) This budget and actual is based on a rollover of FY 2001 contract.
- (3) The affect of the new buses purchased last year is the reason for this increase.
- (4) The total actual uses includes \$316,754.24 in encumbrances, which is a decrease of \$671,852.44 from the previous year.
- (5) 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 December 31, 2001**

	FY 2002		% of Budget Qtr.I	Notes	(3) FY 2001		
	Budget	Actual			% of Budget Qtr.I	% of Budget F.Y.E.	% of FYE Act. Qtr.I
OPERATING REVENUES							
Stormwater Utility Fees	4,111,987	1,036,610	25.2%	(1)	25.5%	100.0%	24.9%
Subtotal	<u>4,111,987</u>	<u>1,036,610</u>	25.2%		25.5%	100.0%	24.9%
OTHER REVENUES							
Interest Income	167,228	41,042	24.5%		41.4%	114.1%	24.8%
Other (G/L Disp. of Fixed Assets)	0	903	0.0%		0.0%	0.0%	0.0%
Subtotal	<u>167,228</u>	<u>41,945</u>	25.1%		41.4%	123.7%	22.9%
TOTAL SOURCES	<u>\$4,279,215</u>	<u>\$1,078,555</u>	25.2%	(2)	26.2%	101.5%	24.8%

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 December 31, 2001**

	FY 2002			Notes	(3) FY 2001		
	Budget	Actual	% of Budget Qtr.I		% of Budget Qtr.I	% of Budget F.Y.E.	% of FYE Act. Qtr.I
OPERATING EXPENDITURES/ENCUMBRANCES							
Administration (8101& 8050)	\$372,586	\$56,331	15.1%		20.9%	110.0%	19.0%
Street Support Services	200,672	46,106	23.0%		19.1%	90.3%	21.2%
Street Sweeping Section	300,150	52,656	17.5%		18.8%	91.9%	20.5%
Mosquito Control	238,893	34,875	14.6%		30.2%	94.5%	33.8%
Inmate Use Program	46,124	7,302	15.8%		33.6%	82.2%	41.0%
Open Watercourse Maintenance	1,086,349	207,390	19.1%		23.3%	89.9%	26.0%
Closed Watercourse Maintenance	398,338	62,341	15.7%		22.9%	86.0%	26.6%
Stormwater Services	1,371,450	309,300	22.6%		18.3%	81.9%	22.3%
Total Operating	4,014,562	776,301	19.3%		21.2%	88.3%	24.1%
EXPENDITURES							
Partnership Water Quality Study	51,481	51,481	100.0%	(1)	100.0%	609.5%	16.4%
Depreciation	1,022,000	45,000	4.4%		4.9%	17.2%	28.4%
Total Non-operating	1,073,481	96,481	9.0%		6.3%	26.2%	24.2%
TRANSFER TO OTHER FUNDS							
FFGFC Bond of 1998	87,559	29,186	33.3%		33.3%	100.0%	33.3%
Total Transfers	87,559	29,186	33.3%		33.3%	100.0%	33.3%
TOTAL USES	\$5,175,602	\$901,968	17.4%	(2)	18.4%	75.7%	24.4%

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 first quarter uses declined in FY 2002 by only \$19,587.00.

(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 December 31, 2001**

	FY 2002			Notes	FY 2001		
	Budget	Actual	% of Budget Qtr.I		% of Budget Qtr.I	% of Budget F.Y.E.	% of FYE Act. Qtr.I
REVENUES:							
Ins. Recovery/Cost Reimbursement	810,442	239,966	29.6%	(1)	31.3%	108.1%	27.4%
Miscellaneous Revenues	175,000	17,130	9.8%		31.6%	73.0%	25.9%
Subtotal	<u>985,442</u>	<u>257,096</u>	26.1%		31.3%	99.2%	27.2%
INSURANCE PREMIUMS:							
General Fund	2,598,478	0	0.0%		25.0%	100.0%	25.0%
Airport Enterprise Fund	53,760	23,913	44.5%		0.0%	48.1%	0.0%
General Pension Fund	39,689	0	0.0%		25.0%	100.0%	25.0%
Fire Pension Fund	9,922	0	0.0%		25.0%	100.0%	25.0%
Solid Waste Collection Fund	12,957	0	0.0%		25.0%	100.0%	25.0%
CDBG Fund	6,537	0	0.0%		25.0%	100.0%	25.0%
RTS Fund	730,164	0	0.0%		25.0%	100.0%	25.0%
Police Pension Fund	9,922	0	0.0%		25.0%	100.0%	25.0%
Ironwood Golf Course Fund	35,020	0	0.0%		25.0%	100.0%	25.0%
Fleet Service Fund	47,452	0	0.0%		25.0%	100.0%	25.0%
SMU Fund	120,352	0	0.0%		25.0%	100.0%	25.0%
Special Events	0	0	0.0%		0.0%	0.0%	0.0%
Subtotal	<u>3,664,253</u>	<u>23,913</u>	0.7%		24.6%	99.2%	24.8%
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>\$281,009</u>	6.0%	(2)	26.3%	99.2%	25.5%

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.

(2) The decrease in the first quarter ratio is due primarily to a slower recognition of insurance premium revenues from the customers (i.e., covered General Government Funds).

**FY 2002 QUARTERLY MONITORING REPORT
GENERAL INSURANCE FUND
EXPENDITURES, ENCUMBRANCES AND OTHER USES OF FUNDS
As of December 31, 2001**

	FY 2002			Notes	(5) FY 2001		
	Budget	Actual	% of Budget Qtr.I		% of Budget Qtr.I	% of Budget F.Y.E.	% of FYE Act. Qtr.I
OPERATING EXPENDITURES/ENCUMBRANCES							
Risk Management:							
Personal Services	\$459,658	\$114,332	24.9%		24.8%	104.6%	23.7%
Operating Expenses	194,600	65,098	33.5%		32.6%	98.0%	33.3%
Capital Outlay	0	0	0.0%		58.1%	97.6%	59.5%
Insurance Premiums	1,058,000	942,852	89.1%	(1)	69.4%	82.1%	84.6%
Self Insurance Claims:							
Workers' Compensation	1,800,000	237,926	13.2%		49.5%	96.5%	31.6%
Automobile Liability	200,000	7,934	4.0%		176.7%	111.9%	51.5%
General Liability	150,000	6,273	4.2%		1.0%	13.5%	7.7%
Public Officials Liability	204,963	55,914	27.3%	(2)	0.5%	15.7%	3.2%
Fees, Assessments & Administration	656,851	329,587	50.2%	(3)	38.4%	102.9%	37.3%
Total Operating	<u>4,724,072</u>	<u>1,759,916</u>	37.3%		50.1%	91.2%	43.4%
NON-OPERATING EXPENDITURES							
Depreciation	<u>7,000</u>	<u>3,800</u>	54.3%		28.6%	171.4%	16.7%
Total Non-operating	<u>7,000</u>	<u>3,800</u>	54.3%		28.6%	171.4%	16.7%
TOTAL USES	<u>\$4,731,072</u>	<u>\$1,763,716</u>	37.3%	(4)	50.1%	91.3%	43.3%

Notes:

- (1) Insurance premiums are normally due and payable at the beginning of the fiscal year.
- (2) The uses ratio is less than 25.0% when controlled for encumbrances.
- (3) When controlled for encumbrances, the uses ratio is a more reasonable 28.5%.
- (4) The decline in this ratio is due primarily to \$544,623 or 63.9% 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 December 31, 2001**

	FY 2002			FY 2001			
	Budget	Actual	% of Budget Qtr.I	Notes	% of Budget Qtr.I	% of Budget F.Y.E.	% of FYE Act. Qtr.I
REVENUES:							
Life Insurance Contribution	\$250,000	\$60,477	24.2%	(1)	24.1%	89.4%	27.0%
Employer contributions	4,638,960	983,423	21.2%		24.5%	100.0%	26.2%
Employee contributions	1,907,600	372,001	19.5%		23.3%	97.0%	24.8%
Interest on Investments	120,000	5,055	4.2%	(2)	21.2%	123.4%	34.3%
Transfer from R.H.A.B.	99,610	24,903	25.0%		25.0%	100.0%	25.0%
Flex Plan Contributions	400,000	96,250	24.1%	(3)	27.5%	105.1%	26.1%
TOTAL SOURCES	<u>7,416,170</u>	<u>1,542,109</u>	20.8%	(4)	24.2%	99.5%	26.0%

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 \$38,000, this ratio declined due to a \$1,211,451 increase to the budget. First quarter 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 December 31, 2001**

	FY 2002			(7) FY 2001			
	Budget	Actual	% of Budget Qtr.I	Notes	% of Budget Qtr.I	% of Budget F.Y.E.	% of FYE Act. Qtr.I
OPERATING EXPENDITURES/ENCUMBRANCES							
Risk Management:							
Personal Services	\$94,967	\$15,990	16.8%		12.7%	102.6%	15.3%
Operating Expenses	153,700	40,802	26.5%		31.4%	115.4%	31.7%
Subtotals	<u>248,667</u>	<u>56,792</u>	22.8%		23.6%	110.3%	25.6%
Non-Departmental Uses:							
Life Insurance Premiums	319,538	69,537	21.8%		116.8%	130.9%	100.0%
Administration Cost	912,986	237,019	26.0%	(1)	35.1%	133.8%	22.4%
Self Insurance Claims	5,072,326	1,632,609	32.2%	(2)	29.0%	101.3%	22.9%
Flex Plan Claims	400,000	68,252	17.1%	(3)	19.2%	113.1%	17.0%
Employee Assistance Program	45,988	8,988	19.5%		64.4%	64.4%	100.0%
Employee Assistance Program-GPD	52,715	27,715	52.6%	(4)	111.4%	122.6%	90.9%
Wellness Program	142,000	42,564	30.0%	(4)	51.3%	64.7%	79.2%
Stop-Loss Insurance	241,646	101,261	41.9%	(4)	55.1%	124.4%	44.3%
Subtotals	<u>7,187,199</u>	<u>2,187,945</u>	30.4%		35.1%	106.3%	27.5%
Total Operating	<u>7,435,866</u>	<u>2,244,737</u>	30.2%		34.6%	106.4%	27.5%
NON-OPERATING EXPENDITURES							
Depreciation	12,000	1,700	14.2%		15.0%	68.5%	21.9%
Total Non-operating	<u>12,000</u>	<u>1,700</u>	14.2%		15.0%	68.5%	21.9%
TOTAL USES	<u>\$7,447,866</u>	<u>\$2,246,437</u>	30.2%	(5)	34.6%	106.3%	27.5%

Notes:

- (1) When controlled for \$78,738.45 in encumbrances, this ratio is less than 25.0%. A significant increase in the contract with Blue Cross/Blue Shield was approved in FY 2000.
- (2) The first quarter insurance claims have increased by about \$413,000 or 34.0% in FY 2002, continuing the inflationary growth of the last few years.
- (3) Flex Plan claims are funded 100.0% by employee contributions.
- (4) When controlled for encumbrances, these ratios are less than 25.0%.
- (5) Encumbrances make up \$259,795.78 of the FY 02 uses as compared to \$447,219.45 in FY 01.
- (6) The first quarter 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 December 31, 2001**

	FY 2002			Notes	(5) FY 2001		
	Budget	Actual	% of Budget Qtr.I		% of Budget Qtr.I	% of Budget F.Y.E.	% of FYE Act. Qtr.I
REVENUES:							
Cost Recovery-GRU Labor	780,715	194,226	24.9%		23.2%	103.0%	22.5%
Cost Recovery-GRU Outside Labor	127,986	28,186	22.0%		32.7%	129.4%	25.2%
Cost Recovery-GRU Parts	371,159	137,397	37.0%		17.7%	113.3%	15.6%
Cost Recovery-GRU Fuel	497,996	90,176	18.1%		39.8%	100.0%	21.0%
Cost Recovery-GG Labor	762,889	126,616	16.6%		17.8%	80.1%	22.2%
Cost Recovery-GG Outside Labor	208,060	24,699	11.9%		31.4%	121.6%	25.8%
Cost Recovery-GG Parts	416,122	85,856	20.6%		19.7%	77.3%	25.5%
Cost Recovery-GG Fuel	291,600	55,169	18.9%		29.1%	117.0%	21.0%
Fixed Contributions	249,200	0	0.0%	(1)	25.6%	100.0%	25.0%
Miscellaneous Revenues	113,000	35,454	31.4%	(2)	49.2%	148.1%	18.2%
Subtotal	<u>3,818,727</u>	<u>777,779</u>	20.4%		24.3%	101.1%	21.8%
TRANSFERS FROM:							
General Fund	300,000	75,000	25.0%	(3)	7.7%	100.0%	9.1%
Fleet Acquisition Fund	<u>0</u>	<u>0</u>	0.0%	(4)	0.0%	100.0%	0.0%
Subtotal	<u>300,000</u>	<u>75,000</u>	25.0%		7.7%	100.0%	6.9%
TOTAL SOURCES	<u>\$4,118,727</u>	<u>\$852,779</u>	20.7%		19.1%	100.8%	17.1%

Notes:

- (1) This is the amount contributed by Proprietary and Grant Funds for purchase and replacement of vehicles.
- (2) This negative balance is due to write-off of undepreciated value of vehicles sold at surplus auction or traded in for new vehicles.
- (3) This is the amount of funds provided by the General Fund for purchase of vehicles and for vehicle replacement reserve.
The FY 2001 contribution to the vehicle replacement reserve was reduced from \$250,000 to \$50,000 to accommodate funding for the City's share of the Combined Communication Center budget. The transfers are normally coordinated with actual vehicle purchases. This year's recognized transfer is close to \$1,360,000 less than last year's.
- (4) This is the amount of Fleet Replacement Reserve that was borrowed to acquire fire/rescue apparatus. The loan is being repaid via the FFGFC Loan of 2001.
- (5) 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 December 31, 2001**

	FY 2002			Notes	(4) FY 2001		
	Budget	Actual	% of Budget Qtr.I		% of Budget Qtr.I	% of Budget F.Y.E.	% of FYE Act. Qtr.I
OPERATING EXPENDITURES/ENC.							
Fleet Maintenance Operations:							
Administration (8410)	\$958,412	\$159,662	16.7%		21.5%	91.0%	23.6%
Fleet Operations (8420)	2,487,642	551,100	22.2%		36.7%	104.1%	32.4%
Total Operating	<u>3,446,054</u>	<u>710,762</u>	20.6%	(1)	32.9%	101.0%	30.6%
NON-OPERATING EXPENDITURES							
Vehicle Acquisition	267,113	77,671	29.1%	(2)	48.7%	95.1%	78.4%
Depreciation Expenses	<u>1,204,900</u>	<u>335,000</u>	27.8%		25.0%	108.1%	23.1%
Total Non-operating	<u>1,472,013</u>	<u>412,671</u>	28.0%		41.0%	100.6%	53.4%
TOTAL USES	<u>\$4,918,067</u>	<u>\$1,123,433</u>	22.8%	(3)	37.5%	100.8%	41.5%

Notes:

- (1) The first quarter actuals in FY 2002 includes \$61,756.75 in encumbrances compared to \$469,867.92 in FY 2001.
- (2) Most of the FY 2002 vehicle acquisition charge will be made in the 2001 Fleet Replacement Fund (#327).
- (3) The first quarter actuals in FY 2002 includes \$120,869.74 in encumbrances compared to \$1,511,566.00 in FY 2001.
When controlled for encumbrances, the actual to budget ratios for FY 2002 is higher.
- (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 December 31, 2001**

	FY 2002			FY 2001			
	Budget	Actual	% of Budget Qtr.I	Notes	% of Budget Qtr.I	% of Budget F.Y.E.	% of FYE Act. Qtr.I
REVENUES:							
Green Fees	545,000	126,109	23.1%		19.2%	101.7%	18.9%
Cart Rentals	333,000	60,390	18.1%		17.7%	99.5%	19.6%
Pro Shop	78,000	14,450	18.5%		16.4%	96.8%	19.4%
Driving Range	55,000	8,760	15.9%		15.3%	98.9%	18.9%
Concessions	325,000	56,151	17.3%		12.0%	93.4%	14.6%
Interest on Investments	0	467	0.0%		0.0%	0.0%	46.1%
Miscellaneous Revenues	5,000	627	12.5%		13.1%	-249.2%	0.0%
	<u>1,341,000</u>	<u>266,954</u>	19.9%	(1)	17.0%	98.2%	18.6%
TRANSFER FROM:							
General Fund	<u>126,879</u>	<u>31,720</u>	25.0%		25.0%	100.0%	14.6%
TOTAL SOURCES	<u>\$1,467,879</u>	<u>\$298,674</u>	20.3%		17.8%	98.5%	17.8%

Notes:

- (1) After three months, the Golf Course operating revenues in FY 2002 is approximately \$54,155 or 25.5% more than last year. **Based on last year's experience, the estimated fiscal year-end Golf Course operating revenues is approximately \$94,000 more 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.

**FY 2002 QUARTERLY MONITORING REPORT
IRONWOOD GOLF COURSE FUND
EXPENDITURES, ENCUMBRANCES AND OTHER USES OF FUNDS
As of December 31, 2001**

	FY 2002			Notes	(5) FY 2001		
	Budget	Actual	% of Budget Qtr.I		% of Budget Qtr.I	% of Budget F.Y.E.	% of FYE Act. Qtr.I
OPERATING EXPENDITURES/ENCUMBRANCES							
Golf Course Operations:							
Management (8570)	\$238,364	61,680	25.9%	(1)	37.8%	98.9%	32.7%
Pro Shop (8571)	216,574	53,765	24.8%		26.4%	98.3%	19.0%
Concession (8572)	283,052	63,563	22.5%		19.5%	104.2%	17.8%
Course Maintenance (8573)	439,000	427,313	97.3%	(2)	98.5%	98.9%	99.6%
Insurance Premium	35,020	0	0.0%		25.0%	100.0%	25.0%
Indirect Cost	125,209	31,302	25.0%		25.0%	100.0%	25.0%
Total Operating	<u>1,337,219</u>	<u>637,623</u>	47.7%		52.4%	100.0%	47.7%
NON-OPERATING EXPENDITURES							
Transfer to FFGFC of 1998	96,879	32,293	33.3%		33.3%	100.0%	33.3%
Depreciation Expenses	150,000	32,000	21.3%		30.0%	100.0%	27.4%
Total Non-operating	<u>246,879</u>	<u>64,293</u>	26.0%		31.6%	100.0%	30.2%
TOTAL USES	<u>\$1,584,098</u>	<u>\$701,916</u>	44.3%	(3)	48.3%	100.0%	44.4%

Notes:

- (1) When controlled for encumbrances, this ratio is less than 25.0%.
- (2) The FY 2002 actual amount includes \$320,308.11 in encumbrances. When controlled for encumbrances, the uses ratio is less than 25.0%.
- (3) The first quarter total actual amount includes \$326,257.64 in encumbrances. The uses ratio is 23.7%, 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 December 31, 2001**

	FY 2002				FY 2001		
	Budget	Actual	% of Budget Qtr.I	Notes	% of Budget Qtr.I	% of Budget F.Y.E.	% of FYE Act. Qtr.I
REVENUES:							
Refuse Collection Fees	4,564,000	756,801	16.6%	(1)	25.0%	99.8%	25.1%
Franchise Fees	400,000	138,046	34.5%	(2)	20.5%	119.8%	17.1%
State Grant	65,000	0	0.0%		0.0%	58.1%	0.0%
Miscellaneous Revenues	135,000	32,086	23.8%		38.3%	118.4%	27.8%
TOTAL SOURCES	\$5,164,000	\$926,933	17.9%	(3)	24.7%	101.5%	24.3%

Notes:

- (1) Only two months worth of revenues are booked in FY2002, compared to three in FY 2001.
- (2) Franchise fees were instituted in FY1995.
- (3) When controlled for additional month of refuse collection fees, the FY 2002 ratio is 25.3%.
- (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 December 31, 2001

	FY 2002			Notes	(2) FY 2001		
	Budget	Actual	% of Budget Qtr.I		% of Budget Qtr.I	% of Budget F.Y.E.	% of FYE Act. Qtr.I
OPERATING EXPENDITURES/ENCUMBRANCES							
Refuse Collection Operations:							
Personal Services	\$484,437	121,285	25.0%		23.6%	106.5%	22.2%
Operating Expenses	4,339,793	4,188,899	96.5%		97.7%	106.3%	92.2%
Capital Outlay	68,400	13,900	20.3%		20.0%	69.7%	52.0%
Indirect Cost	103,314	25,829	25.0%		25.0%	100.0%	25.0%
Total Operating	<u>4,995,944</u>	<u>4,349,913</u>	87.1%		88.1%	105.9%	83.9%
NON-OPERATING EXPENDITURES							
Transfer to Gen. Capital Proj. Fund	300,000	75,000	25.0%		25.0%	100.0%	25.0%
Transfer to General Fund	300,000	75,000	25.0%		25.0%	100.0%	25.0%
Depreciation Expenses	<u>36,000</u>	<u>650</u>	1.8%		0.2%	4.4%	4.6%
Total Non-operating	<u>636,000</u>	<u>150,650</u>	23.7%		23.1%	92.6%	24.9%
TOTAL USES	<u>\$5,631,944</u>	<u>\$4,500,563</u>	79.9%	(1)	80.6%	104.3%	77.9%

Notes:

- (1) When controlled for \$3,657,325.60 in encumbrances, the FY 2002 ratio is 15.0%, and well within authorized budget parameters. This year's encumbrances increased by \$446,368.46 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 December 31, 2001**

	FY 2002			(3) FY 2001			
	Budget	Actual	% of Budget Qtr.I	Notes	% of Budget Qtr.I	% of Budget F.Y.E.	% of FYE Act. Qtr.I
REVENUES:							
Gen. Gov't. Contributions	1,590,900	455,134	28.6%		24.2%	100.3%	24.1%
G.R.U. Contributions	894,881	288,418	32.2%		24.0%	95.7%	25.0%
Retiree Contributions	1,017,300	210,409	20.7%		28.8%	126.6%	22.7%
Interest on Investments	300,000	48,824	16.3%		45.9%	163.8%	28.0%
TOTAL SOURCES	3,803,081	1,002,785	26.4%	(1)	26.6%	109.0%	24.4%

Notes:

(1) The first quarter revenues increased by approximately \$128,000 or about 14.7% in FY2002. The decline in the ratio is due to a \$520,834 increase in the budget.

(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 December 31, 2001**

	FY 2002			Notes	FY 2001		
	Budget	Actual	% of Budget Qtr.I		% of Budget Qtr.I	% of Budget F.Y.E.	% of FYE Act. Qtr.I
OPERATING EXPENDITURES/ENCUMBRANCES							
Stop-Loss Insurance	72,319	0	0.0%		0.0%	74.6%	0.0%
Insurance Premium	0	0	0.0%		0.0%	0.0%	100.0%
Administration Costs	363,855	10,223	2.8%	(2)	3.8%	136.5%	2.8%
Self Insurance Claims:							
Gen. Gov't. Retirees	1,642,037	325,395	19.8%		18.5%	91.1%	20.3%
G.R.U. Retirees	966,816	263,193	27.2%		21.1%	101.2%	20.9%
Total Operating	<u>3,045,027</u>	<u>598,811</u>	19.7%	(3)	18.5%	99.0%	18.6%
NON-OPERATING EXPENDITURES							
Transfer to E.H.A.B. Fund	<u>99,610</u>	<u>24,903</u>	25.0%	(4)	25.0%	100.0%	25.0%
Total Non-operating	<u>99,610</u>	<u>24,903</u>	25.0%		25.0%	100.0%	25.0%
TOTAL USES	<u>\$3,144,637</u>	<u>\$623,714</u>	19.8%	(5)	18.6%	99.0%	18.8%

Notes:

- (1) This Fund was established by City Ordinance #4066 adopted March 27, 1995.
- (2) This budget anticipated the increase in BCBS's administration contract approved in January, 2001. Pro-rated share of the contract has not yet been allocated to this Fund from the EHAB Fund.
- (3) The increase in this ratio is driven by the increase in self insurance claims, especially for former GRU employees.
- (4) This transfer is to cover the estimated cost of administration.
- (5) The uses budget includes \$9,611 related to an encumbrance rollover from FY 2001.