

991112

**FY 2000  
QUARTERLY MONITORING REPORT  
AS OF DECEMBER 31, 1999**

Prepared by: Office of Management and Budget

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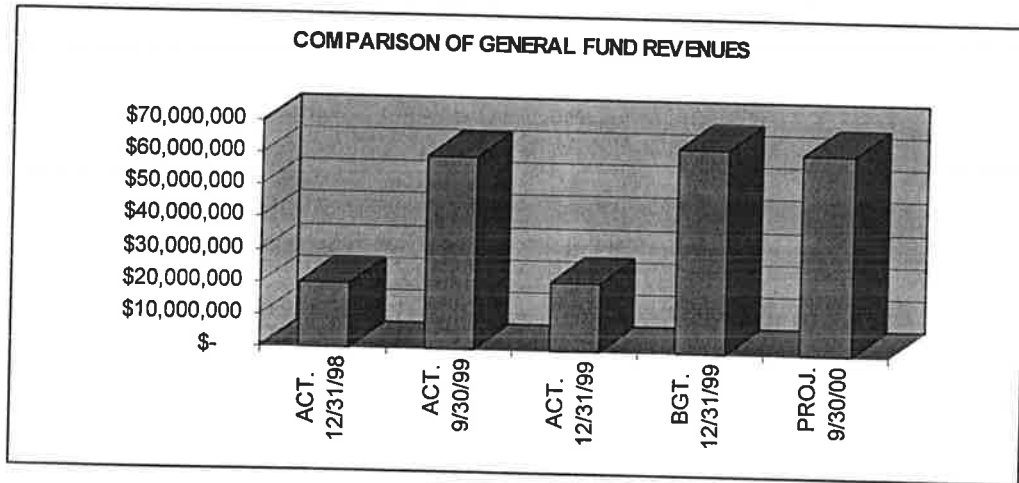
Revenues and Other Sources of Funds  
Expenditures, Encumbrances and Other Uses of Funds

## GENERAL FUND REVENUES

Close to fifty percent of the City's General Government financial flow is through the General 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 33.6 percent as compared to 32.7 percent at the same time last year, the General Fund revenue recognition is occurring at a slightly faster pace than last year. The primary reason for the increase in the revenue balance is due to recognition of an extra monthly receipt for the Half-Cent Sales Tax. The reader should remember that the improvement in the financial picture is due primarily to the timing issue mentioned above and to make future financial decisions accordingly.

**The current revenue projection for FY 2000 is approximately \$963,000 less than the revenue budget as of December 31, 1999.**



### Taxes:

The total tax revenues for the first quarter increased by approximately \$658,700 from last year. The actual to budget ratio also increased by 1.2 percent. These increases are being driven by the Ad Valorem Tax and Utility Tax revenues. The Utility Tax revenue increase appears to be due to accruals and may not be a permanent increase. An ongoing investigation by Alachua County into the potential overlapping Telecommunication Tax collection may affect this revenue in the future.

Even though the first quarter balances and ratios appear positive, the projected year-end revenue for this category is expected to be approximately 2.5% or \$553,000 less than the current budgeted amount, primarily due to revised forecasts for Utility Tax collections.

**Licenses and Permits:**

First quarter revenues are being recognized at a slower pace in FY 2000. Actual revenues decreased by close to \$6,000 from the previous fiscal year. The decline in the actual to budget ratio of approximately 2.7% is mostly due to a budget increase of close to \$162,000.

This revenue category is currently projected to finish the year with a budget shortfall of approximately 3.5 percent or \$57,000.

**Intergovernmental Revenues:**

The increase in this revenue category appears to be due to timing and procedural issues rather than to a real increase in the revenue source. 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 one month ahead of last year's pace due to an accrual. For all of these intergovernmental sources a full twelve months receipts are expected to produce revenues approximately \$394,000 less than 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 \$42,327 from the previous year. The actual to budget ratio increased from 22.9% in FY 1999 to 23.9% in FY 2000. These differences are primarily due to more timely recognition of Indirect Cost Recovery revenues in FY 2000.

**Fines and Forfeitures:**

Revenues increased by close to \$31,000 in FY 2000, largely due to increases in Court Fines & Forfeitures and Parking Fines revenues. Although actual revenues increased, a large part of the increase in actual to budget ratio is due to approximately \$120,000 decrease in the FY 2000 budget. This revenue category is currently projected to finish the year within \$10,000 of the adopted budget.

**Miscellaneous Revenues:**

First quarter revenues increased by approximately \$49,000 in FY 2000, but are not expected to exceed the budget at fiscal year-end. Revenue sources in this category are generally volatile and unpredictable which makes forecasting difficult.

**Transfers from Other Funds:**

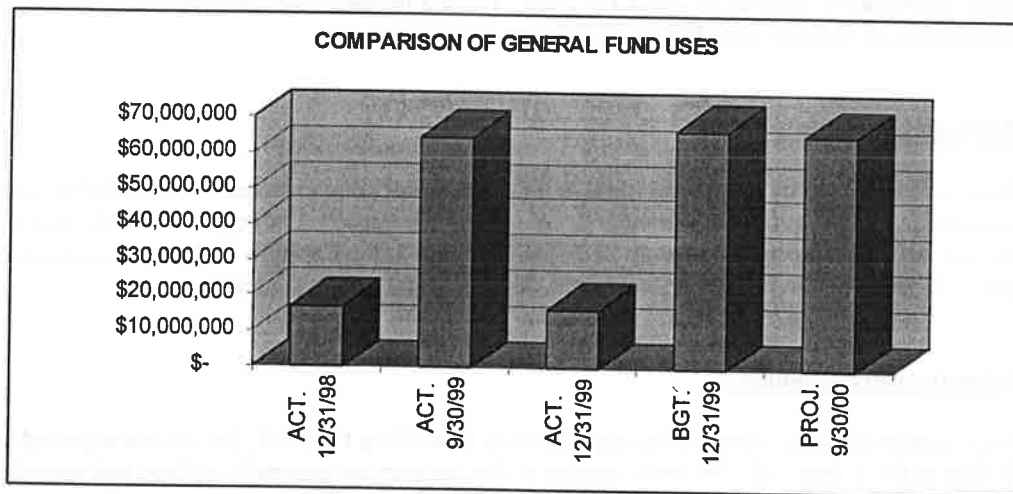
Transfers from Other Funds are being recognized at approximately the same pace as last year. Even though the actual balance increased by about \$155,000, the actual to budget ratio declined in FY 2000 due to a \$1,161,785 increase in budget. The adopted budget is still the most reasonable projection for this revenue category.

## GENERAL FUND EXPENDITURES

The **total departmental uses** to budget ratio for the first quarter increased slightly from 25.5% in FY 1999 to 26.1% in FY 2000. First quarter departmental uses in FY 2000 increased by close to \$830,000 from the previous year while the corresponding budget increased by about \$2,058,000. The increase in actual departmental uses is approximately 40.4% of the budget increment. The fact that the increase in uses, on the average, is surpassing the budget increase is one reason why the current year ratio is slightly above the average budgeted constraints. As of December 31, personal services expenditures for approximately 6.3 payrolls were recorded in both fiscal years. The number of payrolls recognized in the first quarter is equal to 24.2% of the approximately twenty-six payrolls to be booked in the fiscal year. It should also be noted that the uses ratio for the first quarter is increasing while the encumbrances are decreasing. As a matter of fact, the first quarter encumbrances decreased by approximately \$357,000 in FY 2000.

The **total uses** to budget ratio decreased in FY 2000 (24.7% vs. 27.4%). The decrease in the ratio is primarily driven by the slower recognition of Transfers to Other Funds in the current fiscal year. The total actual uses decreased by \$554,510 and the related budget increased by \$4,667,020 in FY 2000.

Due to various carry-forwards, reservations and appropriations authorized in addition to the adopted budget, the current uses budget exceeds the sources budget by \$3,901,424.



**Note:** The FY 2000 projected uses is based on the assumption that 98.0% of the budgeted uses as of December 31, 1999, would be obligated during the year.

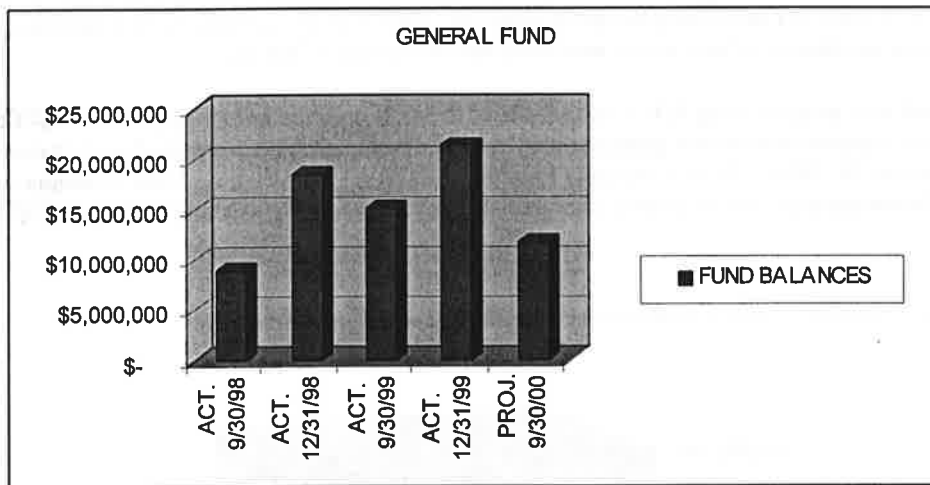
## GENERAL FUND - FUND BALANCE

The December 31, 1999, fund balance of \$21,375,076 is \$2,830,115 more than the fund balance as of December 31, 1998. A material portion of this increase is due to the remaining balances from the non-recurring revenues from the GRU-Lease/Lease-Back Agreement and the U. of F. Campus Development Agreement.

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 2000, albeit most of it is due to the recognition of one-time revenues mentioned previously. Based on current revenue and expenditure projections, the projected year-end fund balance for FY 2000 is shown below:

Fund Balance as of 10/01/99	\$15,176,455
Projected FY 2000 Revenues	62,123,981
Projected FY 2000 Expenditures (98.0%)	<u>(65,648,262)</u>
Projected Fund Balance as of 9/30/00	<u>\$11,652,174</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 2000 decreased by approximately \$72,000 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 \$275,000 in FY 2000 from the same period in FY 1999.

When controlled for approximately \$570,000 in encumbrances, the uses ratio is about 13.0% and well within budgeted parameters.

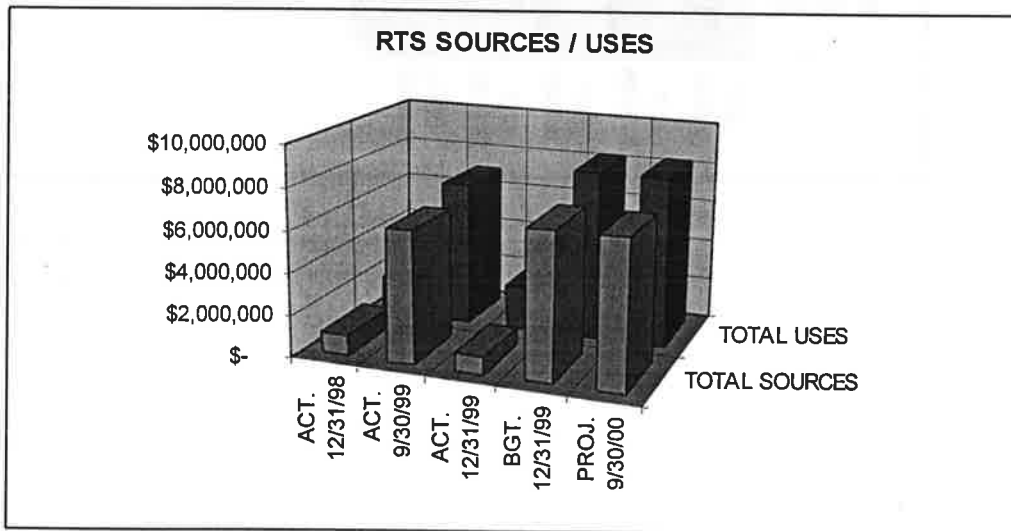
**REGIONAL TRANSIT SYSTEM:**

First quarter Transit Operation revenues decreased by \$183,643 or 35.3% from last year. This decrease is mainly a reflection of the decrease in University of Florida contract revenues. The decline in the total revenue to budget ratio is due primarily to a budget increase of about \$760,000 and to the decrease mentioned above. Grants and other subsidies constitute a large percentage of the total revenue budget, but since these sources are not normally received until later in the year, first quarter ratio would be depressed as expected.

Increase in the total uses ratio is primarily due to an increase of approximately \$231,000 in encumbrances. Actual first quarter uses increased by only \$309,395 in the current fiscal year.

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

**This Fund had an operating deficit at the end of the first quarter before depreciation. This deficit is largely the function of the low grants/subsidies revenue recognition combined with increase in uses as of December 31, 1999. Management is aware of this fiscal condition and will continue to monitor its overall financial activities to ensure year-end financial outcome consistent with the FY 2000 financial strategy.**



Note: Total uses at fiscal year-end includes depreciation expense of about \$693k in FY 1999 and \$1,143K in FY 2000.

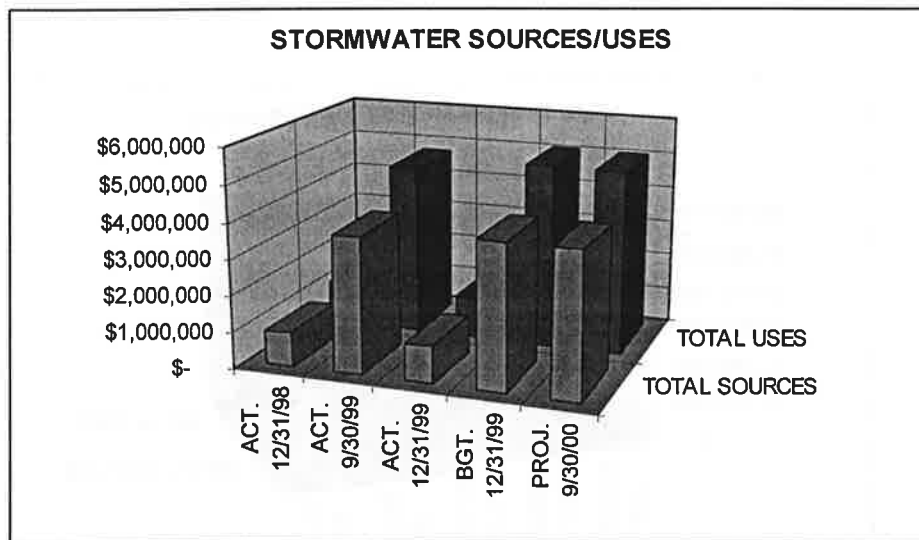


**STORMWATER MANAGEMENT UTILITY FUND:**

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 first quarter budgeted pace accounts for a total revenue ratio slightly in excess of budget.

Even though the actual uses decreased by \$33,267, the total operating uses ratio for the first quarter increased due to \$401,309 decrease in the current year budget.

**When controlled for depreciation, sources exceed uses by \$153,260 as of December 31, 1999. This is probably a temporary condition, since the FY 2000 uses budget exceeds sources budget by close to \$60,000 after controlling for depreciation.**



**Note: Total uses at fiscal year-end includes depreciation expenses of approximately \$971k in FY 1999 and \$1,022k in FY 2000.**

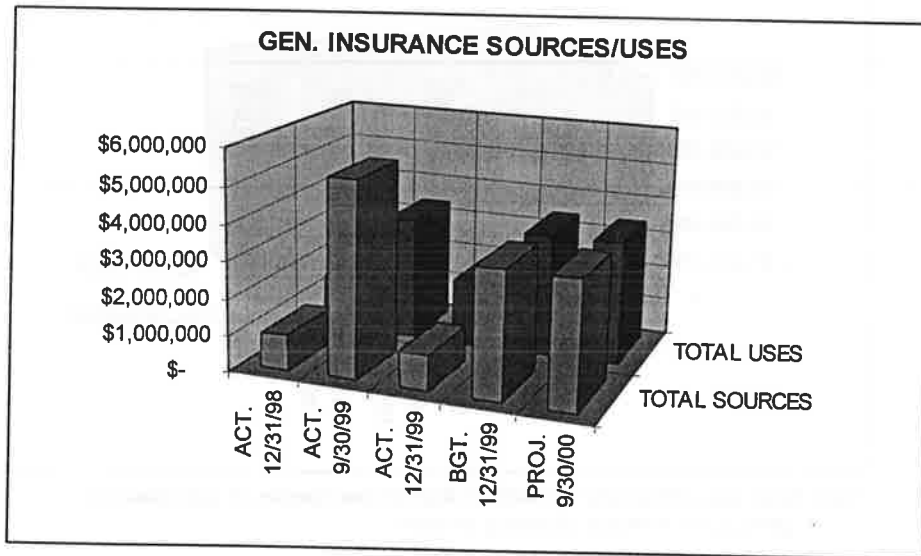
**GENERAL INSURANCE FUND:**

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 first quarter uses exceed sources in FY 2000.

Revenues are being recognized this year at practically the same pace as last year. Based on last year's experience, year-end projected revenues should come in close to budget.

The total uses ratio went up from 44.0% of budget to 53.6% in FY 2000. A small portion of this increase is related to a decrease in the budget. The actual first quarter uses increased by \$318,285 in FY 2000. Approximately 41.0% or \$130,333 of the increase is due to increase in encumbrances.

The graph below clearly shows the trend described at the beginning of this section. First quarter operating result has deteriorated from the previous year and should warrant a closer management review of future trends.



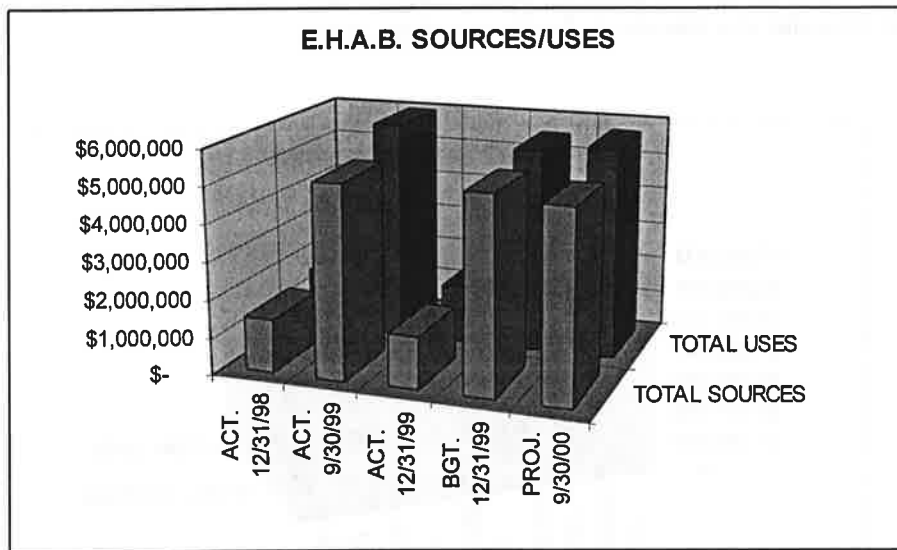
**EMPLOYEES HEALTH AND BENEFITS FUND:**

FY 2000 total revenues declined by \$28,160 or 2.0% from the previous year.

Total uses declined by \$69,607 in FY 2000 . The decline is almost equal to the decline in encumbrances of \$68,776.

When controlled for approximately \$222,700 in encumbrances , this Fund completed the first quarter with a surplus of approximately \$71,000 compared with approximately \$99,000 in FY 1999.

**This Fund experienced a net loss of close to \$542,000 in FY 1999. Based on the first quarter results, and using prior year sources and uses ratios, this Fund appears to be headed for another year of operating shortfall.**

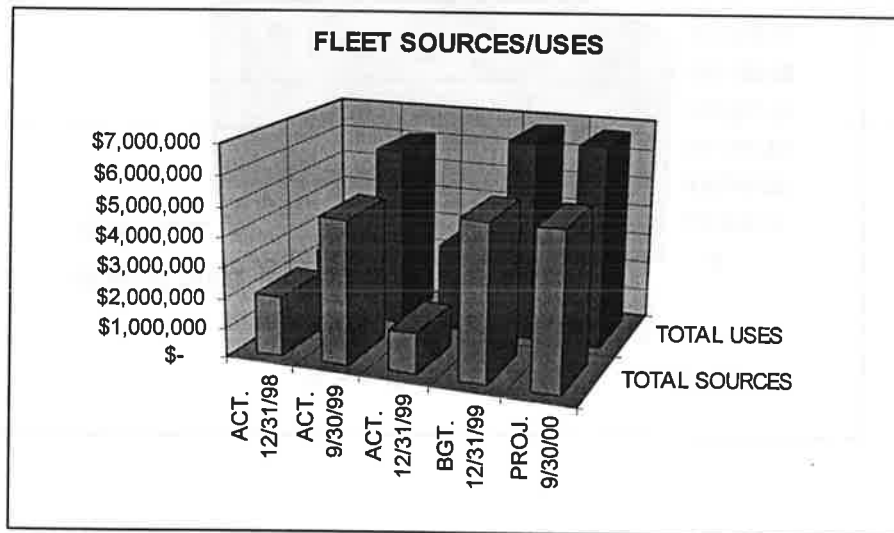


**FLEET SERVICES FUND:**

After controlling for encumbrances and vehicle replacement program account balances, the Fleet Fund had an operating surplus of about \$203,000 before depreciation at the end of the first quarter. This is a marked improvement in comparison to last year's first quarter surplus of close to \$9,000.

Even though this Fund had established a reasonable working capital balance in prior periods, Fleet Management staff must continue to monitor its condition to ensure its viability. If the working capital balance is reduced to below fiscally prudent levels due to unanticipated events, Fleet Management staff should develop a strategy to rebuild it to an acceptable level of approximately one months operating requirement.

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 \$1,195k in FY99 and \$1,205k in FY00.

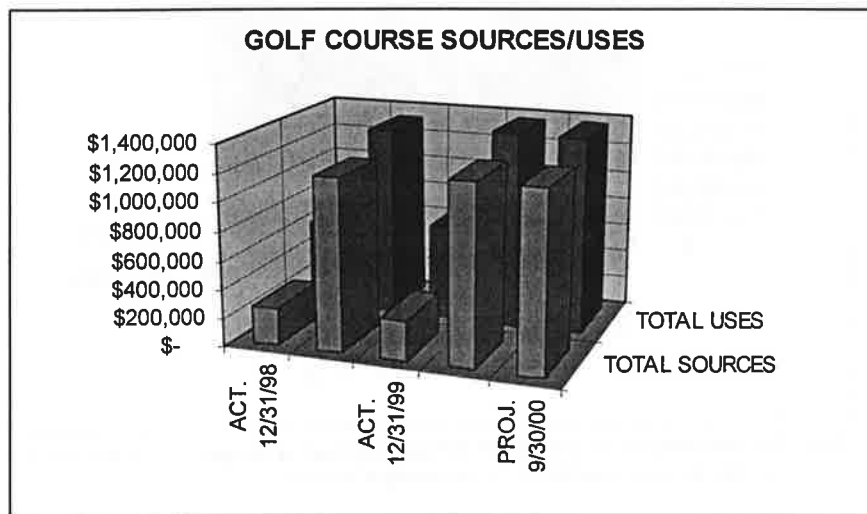
**IRONWOOD GOLF COURSE FUND:**

First quarter operating revenues for the Ironwood Golf Course, increased by \$21,387 from the previous fiscal year. This increase is consistent with the increase anticipated in the FY 2000 budget. At this rate, the projected year-end operating revenue would be approximately \$62,000 more than the adopted budget.

The first quarter uses increased by close to \$62,000 in FY 2000. 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 a more reasonable 23.7%.

Even when controlled for encumbrances and depreciation, this Fund completed the first quarter with an operating deficit, due mostly to an accelerated payment for debt service.

**Based on the current financial condition, and if weather conditions remain favorable, this Fund should finish FY 2000 with a surplus before depreciation.**



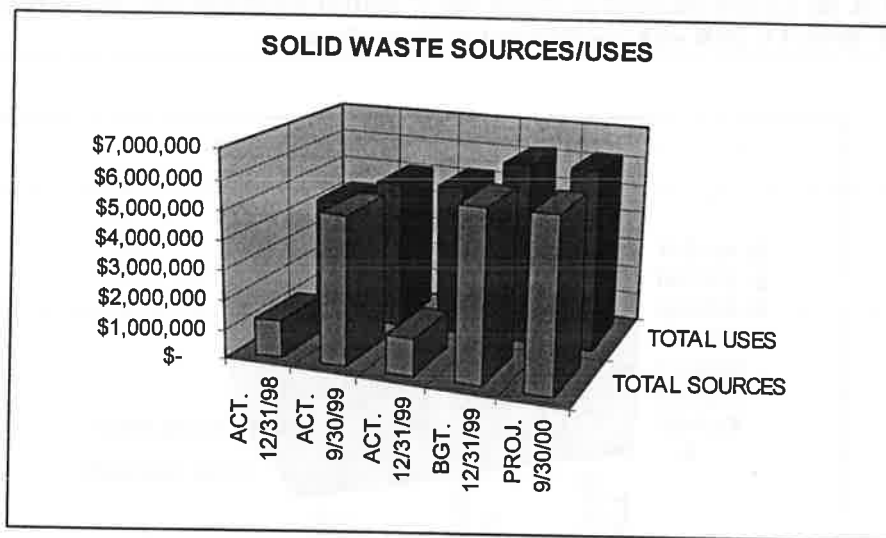
Note: Total uses at fiscal year-end includes depreciation expense of approximately \$158k to \$150k.

### SOLID WASTE COLLECTION FUND:

The first quarter numbers, when controlled for encumbrances, reflected a net income of close to \$116,000. But the net surplus pales in comparison to the large (\$822,103) increase in FY 2000 encumbrances.

Franchise fees are being recorded at a faster rate than last year and interest income is well ahead of the budgeted pace. But the actual revenue to budget ratio has declined due to Refuse Collection Fees, the most significant revenue, not keeping up with the budgeted expectations.

Based on first quarter balances and controlling for timing issues, the current budget for this Fund still appears reasonable except for the Refuse Collection Fees revenue. 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 three percent ahead of the average budgeted pace. Based on last year's experience, the currently projected revenues would exceed the adopted budget by approximately \$95,000.

Also based on last year's experience, the projected uses would exceed budget by over \$700,000.

First quarter sources exceeded uses, net of encumbrances, by close to \$159,000.

As planned, based on the first quarter figures, this Fund appears to be headed for another year-end surplus, albeit a more modest one than in the past.

## 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 \$3,901,424 in appropriations to be funded via the use of fund balance.**
- (2) The General Fund revenue projections anticipates a sizeable shortfall.**
- (3) RTS Fund appears to be headed for a year-end deficit.**
- (4) Solid Waste Collections Fund appears to be headed for a programmed shortfall.**
- (5) Golf Course Fund showing signs of revenue improvement. Future weather conditions will still influence year end operating result.**
- (6) E.H.A.B. Fund appears to be headed for another year-end deficit.**

The City is in a sound financial position to address every issue mentioned in this Report without affecting City services in FY 2000.

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 2000 QUARTERLY MONITORING REPORT  
GENERAL FUND  
SUMMARY OF SOURCES AND USES OF FUNDS  
As of December 31, 1999**

	FY 2000		% of Budget Qtr.I	(3) FY 1999		
	Budget	Actual		% of Budget Qtr.I	% of Budget F.Y.E.	% of F.Y.E. Qtr.I
<b>SOURCES:</b>						
Revenues	39,422,143	15,517,884	39.4%	37.5%	97.2%	38.4%
Transfers In	23,664,455	5,703,516	24.1%	24.7%	101.1%	24.4%
<b>TOTAL SOURCES</b>	<b>\$63,086,598</b>	<b>\$21,221,400</b>	<b>33.6%</b>	<b>32.7%</b>	<b>98.7%</b>	<b>33.1%</b>
<b>USES:</b>						
Expenditures/Encumbrances	60,154,262	15,377,032	25.6%	25.2%	94.5%	26.6%
Transfers Out	6,833,760	1,135,886	16.6%	54.8%	77.0%	25.3%
<b>TOTAL USES</b>	<b>66,988,022</b>	<b>16,512,918</b>	<b>24.7%</b>	<b>27.4%</b>	<b>91.3%</b>	<b>26.4%</b>
<b>EXCESS OF SOURCES OVER (UNDER) USES (1)</b>	<b>(3,901,424)</b>	<b>4,708,482</b>				
<b>REVISED FUND BALANCE, October 1</b>	<b>15,176,455</b>	<b>15,176,455</b>				
<b>FUND BALANCE</b>	<b>\$11,275,031</b>	<b>\$19,884,937</b>	(2)			

**Notes:**

- (1) The budgeted uses over sources is the amount currently authorized to be expended from the 9/30/99 fund balance.
- (2) This balance is net of reserve for encumbrances equal to \$1,490,138.84.
- (3) The FY 1999 ratios are based on actual data from the Quarterly Monitoring Reports after controlling for non-recurring transactions and other changes which affect comparability.



**FY 2000 QUARTERLY MONITORING REPORT**  
**GENERAL FUND**  
**REVENUES AND OTHER SOURCES OF FUNDS**  
**As of December 31, 1999**

	FY 2000			(18) FY 1999				
	Budget	Actual	% of Budget Qtr.I	Projected Sources	Notes	% of Budget Qtr.I	% of Budget F.Y.E.	% of F.Y.E. Qtr.I
<b>TAXES:</b>								
Ad Valorem Tax, Net (4.9416 mills)	\$11,407,545	\$9,252,789	81.1%	\$11,399,197	(1)	82.0%	99.2%	82.6%
Hazmat Gross Receipts Tax	126,875	0	0.0%	126,875	(2)	0.0%	74.5%	0.0%
Franchise Taxes-Telephone	211,000	0	0.0%	228,243	(3)	0.0%	118.1%	0.0%
Utility Taxes	9,193,256	2,143,624	23.3%	8,661,500	(4)	20.7%	95.1%	21.8%
Local Option Gas Tax	505,276	109,968	21.8%	475,000	(5)	26.1%	101.6%	25.7%
Franchise Taxes-CATV	713,318	180,070	25.2%	713,318		26.5%	102.0%	26.0%
<b>TOTAL TAXES</b>	<b>22,157,270</b>	<b>11,686,451</b>	<b>52.7%</b>	<b>21,604,133</b>		<b>51.5%</b>	<b>97.6%</b>	<b>52.8%</b>
<b>LICENSES AND PERMITS:</b>								
Occupational Licenses (Net of EZ Credit)	765,457	152,801	20.0%	765,457	(6)	21.4%	99.1%	21.6%
Home Occupational Permits	14,639	3,240	22.1%	16,976		23.6%	116.0%	20.4%
Building Permits (Net of EZ Credit)	495,230	108,956	22.0%	441,488		23.8%	109.9%	21.6%
Electric, Plumbing & Gas Permits	142,100	27,358	19.3%	146,215		23.3%	87.1%	26.8%
Miscellaneous Permits	19,136	2,383	12.5%	10,331		16.5%	54.0%	30.5%
Contractors Exam. Fee	1,208	25	2.1%	863		29.4%	71.4%	41.2%
Competency Renewal	26,143	6,841	26.2%	18,950		25.9%	72.5%	35.7%
Street Graphics Insp. Fee	3,279	1,336	40.7%	7,739		60.3%	236.0%	25.5%
Landlord Licensing Fee	163,441	47,100	28.8%	165,000		50.3%	98.5%	51.0%
Taxi Licenses	2,406	2,150	89.4%	2,893		25.3%	120.3%	21.1%
<b>TOTAL LICENSES &amp; PERMITS</b>	<b>1,633,039</b>	<b>352,190</b>	<b>21.6%</b>	<b>1,575,912</b>		<b>24.3%</b>	<b>100.0%</b>	<b>24.3%</b>
<b>INTERGOVERNMENTAL REVENUE:</b>								
Cigarette Tax (2 cents)	274,000	59,267	21.6%	238,618		24.4%	95.0%	25.7%
State Revenue Sharing, including								
Guaranteed Entitlement	1,551,996	0	0.0%	1,329,823	(7)	0.0%	96.2%	0.0%
Mobile Home Licenses	32,253	2,005	6.2%	30,730		14.8%	95.3%	15.5%
Beverage Licenses	56,171	45,043	80.2%	56,636		75.2%	100.8%	74.6%
Half Cent Sales Tax	5,215,000	1,196,038	22.9%	5,079,604	(8)	15.4%	95.8%	16.1%
Firefighters Supplemental Comp.	24,000	7,270	30.3%	24,000		29.3%	118.9%	24.6%
State Gas Tax Rebate	17,230	1,391	8.1%	17,634		18.7%	102.3%	18.3%
Alachua County Contribution to the Arts	165,000	165,000	100.0%	165,000		0.0%	100.0%	0.0%
Payment in Lieu of Taxes-GHA Inc.	42,676	0	0.0%	42,676		0.0%	114.9%	0.0%
<b>TOTAL INTERGOV'TAL REVENUE</b>	<b>7,378,326</b>	<b>1,476,014</b>	<b>20.0%</b>	<b>6,984,721</b>		<b>12.9%</b>	<b>96.2%</b>	<b>13.1%</b>

**FY 2000 QUARTERLY MONITORING REPORT  
GENERAL FUND  
REVENUES AND OTHER SOURCES OF FUNDS  
As of December 31, 1999**

	FY 2000			(18) FY 1999				
	Budget	Actual	% of Budget Qtr.I	Projected Sources	Notes	% of Budget Qtr.I	% of Budget F.Y.E.	% of F.Y.E. Qtr.I
<b>CHARGES FOR SERVICES:</b>								
Airport Fire Services	333,291	83,323	25.0%	356,000	(9)	39.5%	114.5%	40.7%
Airport Security Services	215,365	68,149	31.6%	204,000	(9)	24.9%	88.5%	28.1%
S.F.C.C. Training Contract:GPD	65,624	0	0.0%	65,624		0.0%	125.0%	0.0%
Miscellaneous Fees-Police	13,796	2,672	19.4%	18,936		14.7%	137.3%	10.7%
GPD-Billable Overtime	390,150	97,655	25.0%	361,578	(10)	25.5%	92.7%	27.5%
Zoning Fees	84,897	7,518	8.9%	81,022		21.4%	95.4%	22.4%
Document Reproduction Fees	9,676	730	7.5%	9,129		36.4%	94.3%	38.6%
Traffic Engineer-Small Cities	32,228	14,083	43.7%	41,280		29.6%	128.7%	23.0%
Fire Protection-County	500,000	120,643	24.1%	500,000	(11)	27.6%	96.5%	28.6%
Traffic Signals-County	103,325	21,157	20.5%	132,136	(11)	19.6%	127.9%	15.3%
Cemetery Fees	29,839	6,408	21.5%	28,508		23.6%	95.5%	24.7%
Transportation-Parking	179,000	51,616	28.8%	179,000		29.8%	100.5%	29.6%
Street Division Cost Recovery	104,000	20,484	19.7%	142,725	(12)	6.0%	66.0%	9.1%
Neighborhood Parking Decals	14,000	4,410	31.5%	20,204		26.6%	142.2%	18.7%
Recreation-Membership Fees	203	0	0.0%	0		1.7%	1.7%	100.0%
Recreation-Adult Sports	6,090	1,247	20.5%	9,164		6.1%	86.4%	7.1%
Recreation-Youth Sports	1,523	0	0.0%	0		3.9%	3.9%	100.0%
Swimming Pools	81,200	140	0.2%	80,000		0.8%	105.1%	0.8%
Recreation-Centers	34,406	5,599	16.3%	35,744		17.5%	103.9%	16.8%
Recreation-Morningside Nature Park	17,340	0	0.0%	401		0.0%	2.3%	0.0%
Utility Indirect Services	1,317,777	329,630	25.0%	1,317,777		25.0%	99.9%	25.0%
RTS Indirect Services	612,075	153,019	25.0%	612,075		21.4%	100.0%	21.4%
Airport Indirect Services	61,081	6,841	11.2%	61,081		12.7%	71.0%	17.9%
C.D.B.G. Indirect Services	123,006	30,805	25.0%	123,006		24.3%	97.4%	25.0%
S.M.U.F. Indirect Services	368,187	92,047	25.0%	368,187		21.5%	86.1%	25.0%
Solid Waste Indirect Services	99,302	24,826	25.0%	99,302		23.3%	145.1%	16.0%
Ironwood Indirect Services	120,347	30,087	25.0%	120,347		22.5%	96.4%	23.3%
Fleet Indirect Services	236,353	59,088	25.0%	236,353		20.6%	85.9%	24.0%
Gen. Insurance Indirect Services	116,612	29,153	25.0%	116,612		17.4%	100.0%	17.4%
E.H.A.B. Indirect Services	72,040	18,010	25.0%	72,040		16.3%	100.0%	16.3%
C.R.A. Indirect Services	66,956	16,739	25.0%	66,956		20.0%	79.9%	25.0%
T.E.A.M. Expenses-GRU Share	6,084	0	0.0%	6,025		0.0%	0.0%	0.0%
Employee Newsletter-GRU	4,041	0	0.0%	4,041		0.0%	0.0%	0.0%
Special Events Processing Fees	9,937	2,407	24.2%	6,809		17.3%	68.5%	25.3%
Cultural Affairs Facilities Revenues	65,321	28,154	43.1%	83,649		22.0%	96.2%	22.8%
Downtown Plaza Events Program	2,000	25	1.3%	0		0.0%	40.0%	0.0%
Financial Services Contract-RTS	94,656	22,350	23.6%	94,656		23.1%	92.5%	25.0%
School Resource Officer Contract (SBAC)	130,397	31,333	24.0%	127,837	(13)	16.9%	98.0%	17.2%
G.P.D. - G.H.A./H.U.D. Contract	62,424	0	0.0%	66,539		16.7%	106.6%	15.7%
G.P.D. - Court Restitution	20,808	6,093	29.3%	13,633		12.9%	65.5%	19.7%
<b>TOTAL CHARGES FOR SERVICES</b>	<b>5,805,357</b>	<b>1,386,441</b>	<b>23.9%</b>	<b>5,862,376</b>		<b>22.9%</b>	<b>96.8%</b>	<b>23.9%</b>

**FY 2000 QUARTERLY MONITORING REPORT**  
**GENERAL FUND**  
**REVENUES AND OTHER SOURCES OF FUNDS**  
As of December 31, 1999

	FY 2000				Notes	(18) FY 1999		
	Budget	Actual	% of Budget Qtr.I	Projected Sources		% of Budget Qtr.I	% of Budget F.Y.E.	% of F.Y.E. Qtr.I
<b>FINES AND FOREFEITURES:</b>								
Court Fines & Forefeitures	850,000	232,024	27.3%	875,000	(14)	20.2%	76.1%	26.5%
Parking Fines	360,000	104,820	29.1%	381,000	(15)	22.3%	81.3%	27.5%
False Alarm Penalties	118,755	24,409	20.6%	63,050		50.1%	86.2%	58.2%
Code Enforcement Penalties	30,450	2,415	7.9%	30,450		46.7%	190.3%	24.5%
<b>TOTAL FINES &amp; FOREFEITURES</b>	<b>1,359,205</b>	<b>363,668</b>	<b>26.8%</b>	<b>1,349,500</b>		<b>22.5%</b>	<b>79.2%</b>	<b>28.4%</b>
<b>MISCELLANEOUS REVENUES:</b>								
Interest on Investments	850,000	213,875	25.2%	850,000		29.0%	175.4%	16.5%
Unrealized Gains/(Loss) on Investments	0	0	0.0%	0		0.0%	0.0%	0.0%
Rental of City Property	81,497	6,835	8.4%	70,000		132.7%	378.9%	35.0%
Porters Oaks Mortgages	4,000	529	13.2%	4,000		20.0%	82.5%	24.2%
Board & Seal/Lot Clearing & Demolition	0	0	0.0%	0		0.0%	0.0%	33.8%
Airport	55,600	60,233	108.3%	55,600	(16)	25.0%	100.0%	25.0%
CRA Promissory Note Repayment	10,150	0	0.0%	10,150		0.0%	0.0%	0.0%
Other Misc. Revenues	72,468	(28,352)	-39.1%	77,021		27.7%	159.5%	17.4%
Sale of Surplus Equipment	15,231	0	0.0%	16,113		0.0%	105.8%	0.0%
<b>TOTAL MISC. REVENUES</b>	<b>1,088,946</b>	<b>253,120</b>	<b>23.2%</b>	<b>1,082,884</b>		<b>31.3%</b>	<b>133.6%</b>	<b>23.4%</b>
<b>TOTAL REVENUES</b>	<b>\$39,422,143</b>	<b>\$15,517,884</b>	<b>39.4%</b>	<b>\$38,459,526</b>		<b>37.5%</b>	<b>97.2%</b>	<b>38.4%</b>
<b>TRANSFERS FROM OTHER FUNDS:</b>								
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	(17)	16.7%	100.0%	16.7%
Cemetery Trust	40,055	3,338	8.3%	40,055		0.0%	100.0%	0.0%
U.D.A.G.	17,000	4,250	25.0%	17,000		16.7%	91.7%	18.2%
GRUCOMM	224,400	55,400	24.7%	224,400		24.8%	100.0%	24.8%
Gas Utility	1,147,000	266,313	23.2%	1,147,000		24.7%	100.0%	24.7%
Water	2,746,000	581,368	21.2%	2,746,000		25.0%	104.4%	24.0%
Wastewater	3,699,000	924,800	25.0%	3,699,000		24.7%	101.6%	24.3%
Electric	15,451,000	3,783,047	24.5%	15,451,000		24.8%	100.6%	24.7%
<b>TOTAL TRANSFERS</b>	<b>\$23,664,455</b>	<b>\$5,703,516</b>	<b>24.1%</b>	<b>\$23,664,455</b>		<b>24.7%</b>	<b>101.1%</b>	<b>24.4%</b>
<b>TOTAL SOURCES</b>	<b>\$63,086,598</b>	<b>\$21,221,400</b>	<b>33.6%</b>	<b>\$62,123,981</b>		<b>32.7%</b>	<b>98.7%</b>	<b>33.1%</b>

**FY 2000 QUARTERLY MONITORING REPORT**  
**GENERAL FUND**  
**REVENUES AND OTHER SOURCES OF FUNDS**  
**As of December 31, 1999**

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. The valuation declined by \$1,750,740 from that used for the budget.
- (2) Annual payment for the previous calendar year is due by July 1.
- (3) Annual payment is due in May.
- (4) Utility Tax revenues have been budgeted in General Fund since FY 1993. The Utility service sellers are allowed up to twenty days after the end of the collection month to remit the Tax to the City. The FY 2000 projection reflects the impact from electric rate reduction implemented in FY 1997 and FY 1998, as well as, from mild weather conditions and increased use of the internet for long distance communications. **Potential impact from the County's review of this revenue has yet to be determined.**
- (5) The projection is based on the State's estimate less \$1,990,000 in revenues earmarked for RTS.
- (6) Occupational License revenue accounting was moved back into General Fund from the Economic Development Fund in FY 1998.
- (7) The projected amount based is on the State's estimate at 100% less \$1,096,004 pledged for repayment of Guaranteed Entitlement Refunding and Revenue Bond of 1994.
- (8) The projected amount is based on the State's estimate.
- (9) This projection is based on the FY 2000 Airport budget and formula per agreement between the City and the Airport.
- (10) This revenue is offset by over-time expenditures plus fringe benefits and administrative costs.
- (11) These revenues are based on contracts with the County.
- (12) This projection is based on an aggressive 4.0% growth assumption. 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 provided to GRU. GRU projects accounted for approximately fifty percent of past revenues.
- (13) This revenue is based on an agreement with the Alachua County School Board.
- (14) The projection is based on the average collections ratio for the last five years.
- (15) The projected increase from FY 1999 is based on the estimated population growth of 1.5%.
- (16) 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.
- (17) The Solid Waste Collections Fund must satisfy the FY1999 budget assumptions in order for this projection to be realized.
- (18) The FY 1999 ratios and balances have been controlled for the following non-recurring revenues: GPD-Surplus Firearms Program, U. of F. Campus Development Agreement, GRU-Lease In/Lease Out Proceeds, and F.E.M.A. Disaster Relief Funds.

**FY 2000 QUARTERLY MONITORING REPORT**  
**GENERAL FUND**  
**EXPENDITURES, ENCUMBRANCES AND OTHER USES OF FUNDS**  
**As of December 31, 1999**

	FY 2000		(13) FY 1999				
	Budget	Actual	% of Budget Qtr.I	Notes	% of Budget Qtr.I	% of Budget F.Y.E.	% of F.Y.E. Qtr.I
<b>DEPARTMENTAL: EXPEND./ENC.</b>							
Economic Development	179,816	75,245	41.8%	(1)	22.4%	98.6%	22.7%
Administrative Services	171,668	45,402	26.4%	(1)	42.1%	90.8%	46.4%
City Commission	180,385	54,592	30.3%	(2)	27.0%	90.1%	30.0%
Clerk of the Commission	583,831	142,301	24.4%		30.0%	87.7%	34.2%
City Manager	448,641	160,092	35.7%	(1)	26.1%	93.3%	26.3%
City Auditor	351,484	77,405	22.0%		22.8%	99.5%	22.7%
City Attorney	1,014,300	227,759	22.5%		23.4%	93.0%	25.2%
Computer Services	1,987,263	779,940	39.2%	(3)	34.4%	91.2%	37.7%
Finance	2,115,618	631,507	29.8%	(1)	28.8%	92.9%	31.4%
EEO	228,229	115,742	50.7%	(1)	48.4%	100.5%	50.0%
Community Development	2,114,417	451,963	21.4%		28.3%	86.0%	32.4%
Public Works	4,976,828	1,176,899	23.6%		21.3%	94.6%	22.5%
Police	20,775,465	5,027,879	24.2%		25.4%	97.9%	26.0%
Fire	9,641,027	2,677,072	27.8%	(4)	24.1%	98.7%	24.5%
Recreation and Parks	4,262,449	1,055,185	24.8%		25.6%	94.9%	26.2%
Building Inspection	856,783	199,277	23.3%		24.1%	99.1%	24.3%
Cultural Affairs	1,144,875	538,205	47.0%	(5)	40.7%	96.5%	35.0%
Human Resources	1,302,784	307,367	23.6%		18.7%	91.0%	20.6%
Facilities Management	1,801,966	409,247	22.7%		24.7%	82.3%	29.5%
Office of Management and Budget	440,692	68,293	15.5%		23.4%	75.5%	31.1%
<b>Total Departmental</b>	<b>54,578,521</b>	<b>14,221,372</b>	<b>26.1%</b>	<b>(1)</b>	<b>25.5%</b>	<b>95.3%</b>	<b>26.6%</b>
<b>NON-DEPARTMENTAL: EXPEND./ENC.</b>							
City Commission Contingencies	238,481	0	0.0%		0.8%	3.4%	97.0%
Alachua Co. - St. Lights/Fire Hydrants	832,000	219,589	26.4%	(6)	24.3%	100.5%	24.2%
General Insurance Premium	1,925,000	481,250	25.0%		25.0%	100.0%	25.0%
Retirees' Health Insurance Premium	1,363,648	363,200	26.6%	(7)	26.0%	101.9%	25.5%
Electric Deregulation Reserve	701,400	0	0.0%		0.0%	0.0%	0.0%
Other Non-Departmental	515,212	91,621	17.8%		13.7%	61.2%	36.4%
<b>Total Non-Departmental</b>	<b>5,575,741</b>	<b>1,155,660</b>	<b>20.7%</b>		<b>22.2%</b>	<b>85.5%</b>	<b>26.0%</b>
<b>TOTAL EXPENDITURES/ENC.</b>	<b>60,154,262</b>	<b>15,377,032</b>	<b>25.6%</b>		<b>25.2%</b>	<b>94.5%</b>	<b>26.6%</b>
<b>TRANSFERS TO OTHER FUNDS:</b>							
Proprietary	2,036,090	547,526	26.9%	(8)	85.2%	100.0%	20.6%
Debt Service	1,644,660	548,220	33.3%	(9)	33.3%	97.9%	34.0%
Fiduciary	251,725	0	0.0%	(10)	92.3%	79.8%	100.0%
Special Revenue	87,880	18,750	21.3%		26.6%	100.0%	26.6%
Capital Projects	2,813,405	21,390	0.8%	(11)	25.0%	7.2%	1.7%
<b>TOTAL TRANSFERS</b>	<b>6,833,760</b>	<b>1,135,886</b>	<b>16.6%</b>		<b>54.8%</b>	<b>77.0%</b>	<b>25.3%</b>
<b>TOTAL USES</b>	<b>66,988,022</b>	<b>16,512,918</b>	<b>24.7%</b>	<b>(12)</b>	<b>27.4%</b>	<b>91.3%</b>	<b>26.4%</b>

**FY 2000 QUARTERLY MONITORING REPORT  
GENERAL FUND  
EXPENDITURES, ENCUMBRANCES AND OTHER USES OF FUNDS  
As of December 31, 1999**

**Notes:**

- (1) When controlled for encumbrances, these FY 2000 first quarter ratios are less than 25.0% or within the average budget parameters.
- (2) The uses ratio is less than 25.0% when controlled for encumbrances and expenditures for dues which are paid normally in the first quarter.
- (3) Maintenance/License agreement bills are usually due at the beginning of the year.
- (4) This year's ratio appears to be affected by the timing of budget and personal services expenditure adjustments related to the I.A.F.F. negotiations.
- (5) This Department's budget includes \$321,000 in grants to art agencies. All but \$25,957 of this budget had been disbursed as of December 31, 1999. When controlled for the art agency funding and encumbrances, the uses ratio is 22.6%.
- (6) The first quarter expenditures increased by approximately 8.4% in FY 2000.
- (7) The first quarter expenditures increased by approximately 7.0% in FY 2000, compared to 4.5% increase to the budget.
- (8) FY 2000 transfers are being recognized at a more reasonable rate.
- (9) These transfers are normally dictated by the debt service schedule. FY 2000 transfers are consistent with last year.
- (10) The slower recognition of these transfers are probably related to changes in the CRA management.
- (11) This budget is mostly funded with rollover of the GRU-LI/LO dollars from FY 1999.
- (12) The total uses budget includes the following changes to the adopted budget ( which included \$75,000 for N.F.T.I.C. per fund balance):

* Rollover-Prior Year Encumbrances	289,582	
* Rollover-Annexation Account	14,441	
* Rollover-Commission Contingency	40,695	
* Rollover-Easter Seals/Altrusa House	10,000	
* Rollover-Mainframe/Software Lic. Upgrade	300,000	
* Rollover-Transfer to Gen. Cap. Proj. Fund	2,877,826	
* Rollover-Telecom./Unified Tax Lobbyist	10,000	
* Four-Tiered Landlord Permit Program	62,687	Off-setting revenue increase.
* Union Street Station-Streetscape	100,000	
* Transfer to FFGFC Bond of 1998	171,000	
* Edward Byrne Grant Match	12,880	
<b>Total</b>	<u><u>3,889,111</u></u>	

- (13) The FY 1999 data includes rolled encumbrances and is net of "Unallocated Capital Outlay" account balances.

**GENERAL FUND**  
**STATEMENT OF CHANGES IN FUND BALANCE**  
As of December 31, 1999

	Actual 9/30/99	Increase	(Decrease)	Balances 12/31/99
<b>RESERVED:</b>				
Inventories	162,494	0	(21,454)	141,040
Required Reserve/Budget Policy	3,816,889	0	0	3,816,889
RTS Grant Match	(488)	0	(126)	(614)
Encumbrances	467,249	1,022,890	0	1,490,139
Gatornational Marketing Grant	50,000	0	0	50,000
Long Term Receivables	609,981	0	0	609,981
COPS AHEAD	153,521	0	0	153,521
Historic Resources Grant Match	185,000	0	0	185,000
Union Street Streetscape	100,000	0	(100,000)	0
Downtown Parking	500,000	0	0	500,000
Communication Equip. Debt Service/GRU-LI/LO	829,000	0	(171,000)	658,000
SR26/SR26A Project/U of F Campus Dev. Agrmt.	1,250,000	0	0	1,250,000
Depot Stormwater Park Grant Match	564,000	0	0	564,000
N.F.T.I.C.-FY 2000 Funding	75,000	0	0	75,000
Mainframe Hardware/Software Upgrade	300,000	0	(300,000)	0
DROP Program-Consolidated Pension Plan	452,005	0	0	452,005
Transfer to Capital Projects	2,877,826	0	(2,877,826)	0
Rollovers	787,405	0	(75,136)	712,269
IAFF Labor Agreement	309,204	0	0	309,204
Deregulation Reserve	512,800	0	0	512,800
	<b>14,001,886</b>	<b>1,022,890</b>	<b>(3,545,542)</b>	<b>11,479,234</b>
<b>UNRESERVED:</b>				
Designated for:				
GPD Communication Center/Radios	277,759	0	0	277,759
Fourth Redevelopment District Study	75,000	0	0	75,000
Economic Development Fund	250,000	0	0	250,000
Technology Incubator Project	400,000	0	0	400,000
Fee Study	50,000	0	0	50,000
FY 2000 Expenditures	0	8,721,273	0	8,721,273
	<b>1,052,759</b>	<b>8,721,273</b>	<b>0</b>	<b>9,774,032</b>
<b>Undesignated</b>	<b>121,810</b>	<b>0</b>	<b>0</b>	<b>121,810</b>
<b>TOTAL FUND BALANCE</b>	<b>15,176,455</b>	<b>9,744,163</b>	<b>(3,545,542)</b>	<b>21,375,076</b>

**NOTES:**

- (1) This figure includes \$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 May 24, 1999, City Commission action. Additional \$336,000 in grant match is reserved in other funds.
- (2) This reservation is based on the City Commission Agenda #990960 approved at the January 10, 2000, meeting.

**FY 2000 QUARTERLY MONITORING REPORT**  
**C.D.B.G.**  
**REVENUES AND OTHER SOURCES OF FUNDS**  
**As of December 31, 1999**

	FY 2000			Notes	(2) FY 1999		
	Budget	Actual	% of Budget Qtr.I		% of Budget Qtr.I	% of Budget F.Y.E.	% of FYE Act. Qtr.I
<b>FEDERAL ENTITLEMENT</b>							
Current/Prior Years	1,998,241	249,708	12.5%	(1)	18.1%	72.0%	20.1%
Subtotal	<u>1,998,241</u>	<u>249,708</u>	12.5%		18.1%	72.0%	20.1%
<b>OTHER REVENUES</b>							
Property Rentals/Sales	0	0	0.0%		0.0%	100.0%	100.0%
Transfer from G.E.Z.D.A. Fund	0	0	0.0%		0.0%	100.0%	0.0%
Client Refunds	1,250	1,250	100.0%		100.0%	132.0%	26.2%
Interest Income	0	172	0.0%		0.0%	123.7%	22.2%
Miscellaneous Revenues	41,136	4,484	10.9%		0.0%	110.9%	10.8%
Subtotal	<u>42,386</u>	<u>5,906</u>	13.9%		2821.3%	102.9%	35.1%
<b>TOTAL SOURCES</b>	<u><b>\$2,040,627</b></u>	<u><b>\$255,614</b></u>	<b>12.5%</b>		<b>20.1%</b>	<b>73.3%</b>	<b>21.0%</b>

**Notes:**

- (1) Federal Entitlement revenue budget in excess of \$1,584,000.00 is the amount of prior year unexpended entitlements.
- (2) FY1999 percentages are based on the appropriate Quarterly Monitoring Report and the financial records as of 9/30/99.



**FY 2000 QUARTERLY MONITORING REPORT**  
**C.D.B.G.**  
**EXPENDITURES, ENCUMBRANCES AND OTHER USES OF FUNDS**  
**As of December 31, 1999**

	FY 2000			Notes	FY 1999		
	Budget	Actual	% of Budget Qtr.I		% of Budget Qtr.I	% of Budget F.Y.E.	% of FYE Act. Qtr.I
<b>PUBLIC SERVICES:</b>							
C.F.C.A.A.	52,807	51,335	97.2%		99.2%	100.0%	104.1%
S.E. Boys & Girls Club	33,600	33,600	100.0%		100.0%	100.0%	100.0%
N.E. Liaison Center	0	0	0.0%		0.0%	90.6%	0.0%
Volunteer Center of Alachua county	8,500	8,500	100.0%		100.0%	90.5%	110.6%
Elder Care of Alachua County (SFCC)	103,053	103,052	100.0%		100.0%	100.0%	100.0%
Bread of the Mighty Food Bank	10,000	10,000	100.0%		100.0%	100.0%	100.0%
S.P.A.R.C.	32,475	29,997	92.4%		100.0%	100.0%	100.0%
Gateway Girl Scouts Council	7,012	6,000	85.6%		100.0%	100.0%	100.0%
Child Care Resources	15,000	15,000	100.0%		100.0%	100.0%	100.0%
100 Black Men of Greater Gainesville	3,908	1,893	48.4%		100.0%	100.0%	100.0%
Gainesville Housing Authority	16,605	16,529	99.5%		100.0%	100.0%	100.0%
The Dignity Project	8,000	0	0.0%		0.0%	0.0%	0.0%
Florida Organic Growers	6,000	6,000	100.0%		0.0%	0.0%	0.0%
Interfaith Hospitality Network	10,000	10,000	100.0%		0.0%	0.0%	0.0%
Wilhelmina Johnson Center	0	0	0.0%		0.0%	100.0%	0.0%
St. Francis House	28,500	28,500	100.0%		100.0%	100.0%	100.0%
Subtotal	<u>335,460</u>	<u>320,406</u>	95.5%		95.8%	99.7%	97.4%
<b>HOUSING REHAB./CODE ENF.:</b>							
Rehab. Loans/Grants	131,810	68,932	52.3%		52.0%	91.7%	63.3%
Housing Division-Rehab. Svc. Delivery	447,292	90,229	20.2%		23.6%	88.5%	25.8%
Indirect Cost	71,136	17,784	25.0%		24.3%	97.1%	25.0%
Gas Conversion	0	0	0.0%		100.0%	100.0%	100.0%
Neighborhood Housing Dev. Corp.	185,485	185,484	100.0%		99.4%	100.0%	100.0%
Pleasant Place, Inc.	0	0	0.0%		100.0%	100.0%	100.0%
Cedar Grove II (Agency #790/#791)	117,535	64,926	55.2%		67.0%	94.7%	30.0%
Cedar Grove-Second Mtg. Program	0	0	0.0%		100.0%	93.0%	107.6%
Habitat for Humanity, Inc.	15,000	15,000	100.0%		100.0%	100.0%	100.0%
Rental Rehab.-CDBG Portion	0	0	0.0%		100.0%	95.5%	104.7%
Subtotal	<u>968,258</u>	<u>442,355</u>	45.7%		57.1%	93.2%	56.2%
<b>RELOCATION:</b>							
Payments/Assistance	18,850	6,720	35.6%		37.9%	92.6%	41.3%
Subtotal	<u>18,850</u>	<u>6,720</u>	35.6%		37.9%	92.6%	41.3%
<b>ECONOMIC DEVELOPMENT:</b>							
G.E.Z.D.A.-Facade Grant	21,315	0	0.0%		0.0%	73.1%	0.0%
East Gainesville Task Force	15,000	15,000	100.0%		0.0%	0.0%	0.0%
U.G.C.D.C.	175,000	0	0.0%		0.0%	100.0%	0.0%
Subtotal	<u>211,315</u>	<u>15,000</u>	7.1%		0.0%	88.7%	0.0%
<b>ADMINISTRATION/PLANNING:</b>							
General Administration	215,218	43,559	20.2%		27.2%	83.0%	32.7%
Indirect Costs	39,800	9,950	25.0%		31.6%	97.3%	32.5%
Subtotal	<u>255,018</u>	<u>53,509</u>	21.0%		27.9%	85.2%	32.7%

**FY 2000 QUARTERLY MONITORING REPORT**  
**C.D.B.G.**  
**EXPENDITURES, ENCUMBRANCES AND OTHER USES OF FUNDS**  
**As of December 31, 1999**

	FY 2000			Notes	FY 1999		
	Budget	Actual	% of Budget Qtr.I		% of Budget Qtr.I	% of Budget F.Y.E.	% of FYE Act. Qtr.I
<b>PUBLIC FACILITIES:</b>							
Pleasant Place, Inc.	8,000	8,000	100.0%		0.0%	0.0%	0.0%
Wilhelmina Johnson Center	102,245	2,245	2.2%		0.0%	0.0%	0.0%
Morningstar Neighborhood Project	307,921	0	0.0%		9.8%	11.5%	85.1%
Subtotal	<u>418,166</u>	<u>10,245</u>	2.4%		9.8%	11.5%	85.1%
<b>OTHER REVENUES:</b>							
Client Reimbursed Expenses	2,450	1,250	51.0%		60.0%	114.0%	38.0%
Subtotal	<u>2,450</u>	<u>1,250</u>	51.0%		60.0%	114.0%	38.0%
<b>TOTAL USES</b>	<u><b>2,209,517</b></u>	<u><b>849,485</b></u>	<b>38.4%</b>	(1)	<b>53.3%</b>	<b>83.9%</b>	<b>57.7%</b>

**Notes:**

- (1) Total actuals as of December 31, 1999, is \$274,954 less than last year, and includes \$570,252.54 in encumbrances. Last fiscal year, at the end of the first quarter, this Fund had a balance of \$766,336.95 in outstanding encumbrances.
- (2) FY1999 percentages are based on the appropriate Quarterly Monitoring Report, and financial records as of 9/30/99, after controlling for non-recurring items.

**FY 2000 QUARTERLY MONITORING REPORT  
REGIONAL TRANSIT SYSTEM  
REVENUES AND OTHER SOURCES OF FUNDS  
As of December 31, 1999**

	FY 2000			(4) FY 1999			
	Budget	Actual	% of Budget Qtr.I	Notes	% of Budget Qtr.I	% of Budget F.Y.E.	% of FYE Act. Qtr.I
<b>TRANSIT OPERATION</b>							
Main Bus-Fare	600,000	137,182	22.9%		25.6%	107.7%	23.7%
Main Bus-U.F. Contract	1,120,000	175,794	15.7%		43.5%	115.2%	37.8%
Main Bus-Student Passes	0	3,290	0.0%		41.7%	368.3%	11.3%
U.F. - Student Fees	360,000	0	0.0%		0.0%	94.7%	0.0%
Main Bus-Adult Passes	0	19,588	0.0%		31.4%	96.4%	32.5%
Mini Bus-Fares	0	26	0.0%		0.0%	0.0%	13.7%
<b>Subtotal</b>	<b>2,080,000</b>	<b>335,880</b>	<b>16.1%</b>	<b>(1)</b>	<b>32.2%</b>	<b>111.4%</b>	<b>28.9%</b>
<b>GRANTS/SUBSIDIES</b>							
Operating Grant-FTA	1,000,000	1	0.0%		0.0%	101.4%	0.0%
Operating Grant-FDOT	660,000	0	0.0%		2.7%	98.5%	2.8%
Service Dev. Grant-FDOT	250,000	4,542	1.8%		0.0%	56.8%	0.0%
Commuter Assistance Grant	0	13,882	0.0%		0.0%	0.0%	0.0%
U.F. Impact Fee	600,000	125,001	20.8%		0.0%	100.0%	0.0%
County Agreement	350,000	(38,461)	-11.0%		12.4%	103.9%	18.0%
<b>Subtotal</b>	<b>2,860,000</b>	<b>104,965</b>	<b>3.7%</b>		<b>3.1%</b>	<b>96.8%</b>	<b>3.2%</b>
<b>OTHER REVENUES</b>							
Fuel Tax Rebates	0	19,468	0.0%		26.3%	90.7%	29.0%
Local Option Gas Tax	1,990,000	373,322	18.8%	(2)	17.9%	101.1%	17.7%
Other (Advt., Int., Van Pool, etc.)	100,000	34,557	34.6%		20.1%	60.3%	31.5%
<b>Subtotal</b>	<b>2,090,000</b>	<b>427,347</b>	<b>20.4%</b>		<b>18.3%</b>	<b>98.5%</b>	<b>18.5%</b>
<b>TOTAL SOURCES</b>	<b>\$7,030,000</b>	<b>\$868,192</b>	<b>12.3%</b>	<b>(3)</b>	<b>15.7%</b>	<b>101.1%</b>	<b>15.5%</b>

**Notes:**

(1) The decrease in this ratio is primarily due to lack of timely revenue recognition from U of F Student Fees, slower recognition of U of F Contract billings, and an increase of \$433,400 or 26.3% in the budget.

**The U of F Contract billings should increase in FY 2000 from an addition of a new circulator route.**

(2) Based on GFOA recommendation, Local Option Gas Tax revenues are recognized in those funds where corresponding expenditures will be recorded (i.e., RTS & General Fund).

(3) The decline in this ratio is related to note #1 above.

(4) FY1999 percentages are based on the appropriate Quarterly Monitoring Report, and financial records as of 9/30/99, after controlling for non-recurring items.

**FY 2000 QUARTERLY MONITORING REPORT  
REGIONAL TRANSIT SYSTEM  
EXPENDITURES, ENCUMBRANCES AND OTHER USES OF FUNDS  
As of December 31, 1999**

	FY 2000		% of Budget Qtr.I	Notes	(2) FY 1999		
	Budget	Actual			% of Budget Qtr.I	% of Budget F.Y.E.	% of FYE Act. Qtr.I
<b>OPERATING EXPENDITURES/ENCUMBRANCES</b>							
Administration	572,327	145,040	25.3%		23.7%	83.7%	30.1%
Commuter Assistance Program	136,058	44,251	32.5%		6.1%	74.7%	1.3%
Garage	1,293,502	445,070	34.4%		34.9%	94.4%	25.1%
Main Bus	3,922,393	996,759	25.4%		22.2%	93.7%	25.5%
Mini Bus	0	0	0.0%		0.0%	0.0%	43.4%
Subtotal Operating	<u>5,924,280</u>	<u>1,631,120</u>	27.5%		24.4%	91.9%	25.0%
<b>OTHER OPERATING:</b>							
Indirect Cost	612,075	153,019	25.0%		21.4%	100.0%	21.4%
General Insurance	516,000	129,000	25.0%		25.0%	100.0%	25.0%
Total Operating	<u>7,052,355</u>	<u>1,913,139</u>	27.1%		24.2%	93.2%	24.7%
<b>NON-OPERATING EXPENDITURES</b>							
Depreciation	1,143,000	225,000	19.7%		25.0%	60.7%	41.2%
Interest Expense	0	0	0.0%		0.0%	0.0%	0.0%
Total Non-Operating	<u>1,143,000</u>	<u>225,000</u>	19.7%		24.9%	60.4%	41.2%
<b>TOTAL USES</b>	<u><b>8,195,355</b></u>	<u><b>2,138,139</b></u>	<b>26.1%</b>	(1)	<b>24.3%</b>	<b>88.4%</b>	<b>26.3%</b>

**NOTES:**

(1) The increase in the total uses ratio in FY 2000 is due primarily to \$230,907.26 increase in encumbrances.

(2) The FY 1999 data base for these percentages include capitalized expenses and encumbrances.

**FY 2000 QUARTERLY MONITORING REPORT  
STORMWATER MANAGEMENT UTILITIES FUND  
REVENUES AND OTHER SOURCES OF FUNDS  
As of December 31, 1999**

	FY 2000		% of Budget Qtr.I	Notes	(3) FY 1999		
	Budget	Actual			% of Budget Qtr.I	% of Budget F.Y.E.	% of FYE Act. Qtr.I
<b>OPERATING REVENUES</b>							
Stormwater Utility Fees	3,885,708	966,607	24.9%	(1)	24.1%	98.6%	24.4%
Subtotal	<u>3,885,708</u>	<u>966,607</u>	24.9%		24.1%	98.6%	24.4%
<b>OTHER REVENUES</b>							
Interest Income	86,250	56,536	65.5%		67.3%	162.3%	41.4%
Other	0	691	0.0%		0.0%	0.0%	0.0%
Subtotal	<u>86,250</u>	<u>57,227</u>	66.4%		67.6%	127.0%	53.2%
<b>TOTAL SOURCES</b>	<u><u>\$3,971,958</u></u>	<u><u>\$1,023,834</u></u>	25.8%	(2)	25.1%	99.3%	25.3%

**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, twenty-five cents to \$5.25/E.R.U. in FY 1999, and twenty-five cents to \$5.50/E.R.U. in FY 2000.
- (2) The FY2000 ratio indicates that the revenues are coming in at close to the budgeted pace.
- (3) The FY 1999 percentages are based on data that includes losses from disposition of fixed assets.

**FY 2000 QUARTERLY MONITORING REPORT  
STORMWATER MANAGEMENT UTILITIES FUND  
EXPENDITURES, ENCUMBRANCES AND OTHER USES OF FUNDS  
As of December 31, 1999**

	FY 2000			Notes	(3) FY 1999		
	Budget	Actual	% of Budget Qtr.I		% of Budget Qtr.I	% of Budget F.Y.E.	% of FYE Act. Qtr.I
<b>OPERATING EXPENDITURES/ENCUMBRANCES</b>							
Administration	\$225,237	\$47,473	21.1%		21.1%	103.7%	20.4%
Public Works-Operations	207,861	43,793	21.1%		17.5%	74.2%	23.6%
Street Sweeping Section	345,833	66,834	19.3%		18.1%	85.7%	21.2%
Mosquito Control	212,104	40,752	19.2%		27.0%	97.9%	27.6%
Inmate Use Program	38,873	7,741	19.9%		19.3%	79.4%	24.3%
Open Watercourse Maintenance	985,141	206,900	21.0%		22.1%	91.3%	24.2%
Closed Watercourse Maintenance	385,517	100,654	26.1%		33.1%	98.1%	33.7%
Stormwater Services	1,417,888	274,950	19.4%		14.7%	87.8%	23.6%
Total Operating	<u>3,818,454</u>	<u>789,097</u>	20.7%	(1)	19.4%	90.2%	24.6%
<b>NON-OPERATING EXPENDITURES</b>							
Partnership Water Quality Study	15,691	15,690	100.0%		100.0%	100.0%	100.0%
Depreciation	1,022,000	255,500	25.0%		25.0%	95.1%	26.3%
Total Non-operating	<u>1,037,691</u>	<u>271,190</u>	26.1%		26.1%	95.1%	27.5%
<b>TRANSFER TO OTHER FUNDS</b>							
Misc. Grants Fund (#115)	0	0	0.0%		0.0%	100.0%	0.0%
FFGFC Bond of 1992	107,415	35,805	33.3%		33.3%	100.0%	33.3%
FFGFC Bond of 1998	89,947	29,982	33.3%		33.3%	100.0%	33.3%
Total Transfers	<u>197,362</u>	<u>65,787</u>	33.3%		33.3%	100.0%	17.4%
<b>TOTAL USES</b>	<u><b>\$5,053,507</b></u>	<u><b>\$1,126,074</b></u>	<b>22.3%</b>	(2)	<b>21.3%</b>	<b>92.0%</b>	<b>24.6%</b>

**Notes:**

(1) The increase in this ratio is due mainly to a \$383,280 or 9.1% decrease in budget. Uses actually decreased by \$27,257 in FY 2000.

(2) The increase in this ratio is also related to \$401,309 decrease in budget.

(3) Percentages for FY 1999 are based on data which includes encumbrances and capitalized expenses.

**FY 2000 QUARTERLY MONITORING REPORT  
GENERAL INSURANCE FUND  
REVENUES AND OTHER SOURCES OF FUNDS  
As of December 31, 1999**

	FY 2000			Notes	FY 1999		
	Budget	Actual	% of Budget Qtr.I		% of Budget Qtr.I	% of Budget F.Y.E.	% of FYE Act. Qtr.I
<b>REVENUES:</b>							
Ins. Recovery/Cost Reimbursement	640,560	243,286	38.0%	(1)	39.4%	288.3%	13.7%
Miscellaneous Revenues	105,000	51,119	48.7%		44.4%	95.7%	47.2%
Subtotal	<u>745,560</u>	<u>294,405</u>	39.5%		40.1%	262.3%	15.3%
<b>INSURANCE PREMIUMS:</b>							
General Fund	1,925,000	481,250	25.0%		25.0%	100.0%	25.0%
Airport Enterprise Fund	40,000	0	0.0%		8.5%	119.6%	7.1%
General Pension Fund	28,200	7,050	25.0%		25.0%	100.0%	25.0%
Fire Pension Fund	14,100	3,525	25.0%		25.0%	100.0%	25.0%
Solid Waste Collection Fund	11,100	2,775	25.0%		25.0%	100.0%	25.0%
CDBG Fund	4,500	1,125	25.0%		25.0%	100.0%	25.0%
RTS Fund	516,000	129,000	25.0%		25.0%	100.0%	25.0%
Police Pension Fund	14,100	3,525	25.0%		25.0%	100.0%	25.0%
Ironwood Golf Course Fund	30,000	7,500	25.0%		25.0%	100.0%	25.0%
Fleet Service Fund	40,650	10,163	25.0%		25.0%	100.0%	25.0%
SMU Fund	103,100	25,775	25.0%		25.0%	100.0%	25.0%
Special Events	0	0	0.0%		0.0%	0.0%	0.0%
Subtotal	<u>2,726,750</u>	<u>671,688</u>	24.6%		24.8%	100.3%	24.7%
<b>TRANSFER FROM:</b>							
General Fund	<u>1,813</u>	<u>453</u>	25.0%		0.0%	100.0%	0.0%
<b>TOTAL SOURCES</b>	<u><b>\$3,474,123</b></u>	<u><b>\$966,546</b></u>	<b>27.8%</b>		<b>28.0%</b>	<b>129.0%</b>	<b>18.1%</b>

**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 paid directly for all its insurance costs except for those shared costs mentioned above. Per external auditor's recommendation, revenues and expenses are no longer recognized for GRU Cost Reimbursement related to direct insurance costs.

**FY 2000 QUARTERLY MONITORING REPORT**  
**GENERAL INSURANCE FUND**  
**EXPENDITURES, ENCUMBRANCES AND OTHER USES OF FUNDS**  
**As of December 31, 1999**

	FY 2000			Notes	(3) FY 1999		
	Budget	Actual	% of Budget Qtr.I		% of Budget Qtr.I	% of Budget F.Y.E.	% of FYE Act. Qtr.I
<b>OPERATING EXPENDITURES/ENCUMBRANCES</b>							
Risk Management:							
Personal Services	\$382,161	\$93,776	24.5%		23.7%	98.2%	24.1%
Operating Expenses	307,825	158,983	51.6%		21.6%	91.3%	16.0%
Capital Outlay	3,140	3,140	100.0%		60.8%	65.3%	93.1%
Insurance Premiums	950,000	692,112	72.9%	(1)	71.3%	84.4%	84.5%
Self Insurance Claims:							
Workers' Compensation	840,000	566,778	67.5%		53.9%	150.7%	35.8%
Automobile Liability	145,250	44	0.0%		1.5%	34.2%	4.4%
General Liability	100,000	40,424	40.4%		33.5%	68.4%	49.0%
Public Officials Liability	200,000	3,586	1.8%		15.6%	57.1%	27.2%
Fees, Assessments & Administration	456,360	254,691	55.8%		0.0%	0.0%	0.0%
					27.5%	86.6%	40.8%
Total Operating	<u>3,384,736</u>	<u>1,813,534</u>	53.6%	(2)	44.0%	98.9%	44.5%
<b>NON-OPERATING EXPENDITURES</b>							
Depreciation	<u>4,500</u>	<u>3,000</u>	66.7%		25.0%	243.1%	10.3%
Total Non-operating	<u>4,500</u>	<u>3,000</u>	66.7%		25.0%	243.1%	10.3%
<b>TOTAL USES</b>	<b><u>\$3,389,236</u></b>	<b><u>\$1,816,534</u></b>	<b>53.6%</b>		<b>44.0%</b>	<b>99.1%</b>	<b>44.4%</b>

**Notes:**

- (1) Insurance premiums are normally due and payable at the beginning of the fiscal year.
- (2) The increase in this ratio is due to a combination of \$17,267 decrease in the FY 2000 budget with a \$316,410 increase in uses. Workers' Compensation claims increased by \$135,591 in FY 2000 from the previous year.
- (3) The FY 1999 data base for these percentages include capitalized expenses and encumbrances.



**FY 2000 QUARTERLY MONITORING REPORT  
EMPLOYEES' HEALTH & ACCIDENT BENEFIT FUND  
REVENUES AND OTHER SOURCES OF FUNDS  
As of December 31, 1999**

	FY 2000			Notes	FY 1999		
	Budget	Actual	% of Budget Qtr.I		% of Budget Qtr.I	% of Budget F.Y.E.	% of FYE Act. Qtr.I
<b>REVENUES:</b>							
Life Insurance Contribution	\$301,000	\$52,729	17.5%	(1)	26.6%	82.0%	32.4%
Employer contributions	3,349,975	888,149	26.5%		26.3%	97.6%	26.9%
Employee contributions	1,038,650	303,787	29.2%		28.5%	107.0%	26.6%
Interest on Investments	200,000	44,527	22.3%		28.4%	68.1%	41.7%
Transfer from R.H.A.B.	39,000	9,750	25.0%		8.3%	83.3%	10.0%
Flex Plan Contributions	310,000	92,756	29.9%	(2)	29.2%	113.2%	25.8%
Miscellaneous Revenues	0	0	0.0%		0.0%	0.0%	33.4%
<b>TOTAL SOURCES</b>	<b><u>5,238,625</u></b>	<b><u>1,391,698</u></b>	<b>26.6%</b>		<b>27.1%</b>	<b>99.1%</b>	<b>27.4%</b>

**Notes:**

- (1) One-hundred percent (100.0%) of the life insurance premium is paid by the employer.  
(2) This revenue is reimbursed to the employee based on their uninsured medical expense during the year.

**FY 2000 QUARTERLY MONITORING REPORT  
EMPLOYEES' HEALTH & ACCIDENT BENEFIT FUND  
EXPENDITURES, ENCUMBRANCES AND OTHER USES OF FUNDS  
As of December 31, 1999**

	FY 2000			(3) FY 1999			
	Budget	Actual	% of Budget Qtr.I	Notes	% of Budget Qtr.I	% of Budget F.Y.E.	% of FYE Act. Qtr.I
<b>OPERATING EXPENDITURES/ENCUMBRANCES</b>							
Risk Management:							
Personal Services	\$88,319	\$13,253	15.0%		25.3%	110.9%	22.8%
Operating Expenses	102,290	23,707	23.2%		36.5%	102.3%	35.7%
Subtotals	<u>190,609</u>	<u>36,960</u>	19.4%		32.5%	105.4%	30.8%
Non-Departmental Uses:							
Life Insurance Premiums	295,000	72,600	24.6%		92.2%	92.2%	100.0%
Administration Cost	376,000	99,310	26.4%		22.8%	120.3%	18.9%
Self Insurance Claims	3,800,000	1,060,589	27.9%		27.4%	99.8%	23.8%
Flex Plan Claims	310,000	55,255	17.8%	(1)	16.6%	113.3%	14.6%
Employee Assistance Program	41,000	28,000	68.3%		28.2%	87.2%	35.4%
Employee Assistance Program-GPD	39,000	39,000	100.0%		25.0%	94.9%	23.7%
Wellness Program	72,950	52,553	72.0%		27.2%	66.6%	40.7%
Stop-Loss Insurance	374,564	96,163	25.7%		25.5%	109.6%	23.3%
Subtotals	<u>5,308,514</u>	<u>1,503,470</u>	28.3%		30.0%	100.3%	27.1%
Total Operating	<u>5,499,123</u>	<u>1,540,430</u>	28.0%		30.1%	100.5%	27.2%
<b>NON-OPERATING EXPENDITURES</b>							
Depreciation	6,000	2,625	43.8%		25.0%	95.3%	26.2%
Total Non-operating	<u>6,000</u>	<u>2,625</u>	43.8%		25.0%	95.3%	26.2%
<b>TOTAL USES</b>	<u><b>\$5,505,123</b></u>	<u><b>\$1,543,055</b></u>	<b>28.0%</b>	(2)	<b>30.1%</b>	<b>100.5%</b>	<b>27.2%</b>

**Notes:**

(1) Flex Plan claims are funded 100.0% by employee contributions.

(2) Encumbrances make up \$222,699.38 of the FY 00 uses as compared to \$291,475.74 in FY 99. The total encumbrances decreased in FY 2000 by \$68,776.36, and total uses decreased by approximately the same amount, or \$69,607.00.

(3) The data base for the FY 1999 percentages include capitalized expenses, and encumbrances.

**FY 2000 QUARTERLY MONITORING REPORT  
FLEET SERVICE FUND  
REVENUES AND OTHER SOURCES OF FUNDS  
As of December 31, 1999**

	FY 2000			Notes	(3) FY 1999		
	Budget	Actual	% of Budget Qtr.I		% of Budget Qtr.I	% of Budget F.Y.E.	% of FYE Act. Qtr.I
<b>REVENUES:</b>							
Cost Recovery-GRU Maint.	0	0	0.0%		19.2%	0.0%	0.0%
Cost Recovery-GRU Labor	905,559	248,246	27.4%		0.0%	83.7%	0.0%
Cost Recovery-GRU Outside Labor	141,356	19,120	13.5%		0.0%	74.7%	0.0%
Cost Recovery-GRU Parts	425,539	90,312	21.2%		0.0%	123.9%	0.0%
Cost Recovery-GRU Fuel	274,933	74,850	27.2%		19.2%	93.8%	20.5%
Cost Recovery-GG Maint.	0	0	0.0%		22.9%	0.0%	0.0%
Cost Recovery-GG Labor	650,363	208,780	32.1%		0.0%	97.1%	0.0%
Cost Recovery-GG Outside Labor	180,393	38,263	21.2%		0.0%	137.9%	0.0%
Cost Recovery-GG Parts	356,039	86,744	24.4%		0.0%	149.9%	0.0%
Cost Recovery-GG Fuel	205,369	55,695	27.1%		13.3%	81.8%	16.3%
Fixed Contributions	228,482	57,920	25.3%	(1)	16.9%	101.4%	16.7%
Miscellaneous Revenues	124,017	18,482	14.9%		26.9%	161.8%	16.6%
Subtotal	<u>3,492,050</u>	<u>898,412</u>	25.7%		20.2%	101.8%	19.8%
<b>TRANSFERS FROM:</b>							
General Fund	1,693,552	466,266	27.5%	(2)	100.0%	100.0%	100.0%
Subtotal	<u>1,693,552</u>	<u>466,266</u>	27.5%		100.0%	100.0%	100.0%
<b>TOTAL SOURCES</b>	<b><u>\$5,185,602</u></b>	<b><u>\$1,364,678</u></b>	<b>26.3%</b>		<b>42.7%</b>	<b>101.3%</b>	<b>42.1%</b>

**Notes:**

(1) This is the amount contributed by Proprietary and Grant Funds for purchase and replacement of vehicles.

(2) This is the amount of funds provided by the General Fund for purchase of vehicles.  
The transfers are normally tied to purchase transactions.

(3) The FY 1999 percentages are based on data that includes gains/losses from disposition of fixed assets and from investments.

**FY 2000 QUARTERLY MONITORING REPORT  
FLEET SERVICE FUND  
EXPENDITURES, ENCUMBRANCES AND OTHER USES OF FUNDS  
As of December 31, 1999**

	FY 2000			Notes	(4) FY 1999		
	Budget	Actual	% of Budget Qtr.I		% of Budget Qtr.I	% of Budget F.Y.E.	% of FYE Act. Qtr.I
<b>OPERATING EXPENDITURES/ENC.</b>							
Fleet Maintenance Operations:							
Administration (8410)	\$556,931	\$131,950	23.7%		23.3%	91.5%	25.4%
Support Services (8420)	476,076	246,894	51.9%		33.8%	76.4%	58.4%
Fifth Avenue Garage (8430)	1,073,333	443,757	41.3%		35.7%	97.9%	34.5%
39th Avenue Garage (8440)	1,081,535	473,368	43.8%		38.8%	98.7%	36.6%
Total Operating	<u>3,187,875</u>	<u>1,295,969</u>	40.7%	(1)	34.0%	94.2%	36.1%
<b>NON-OPERATING EXPENDITURES</b>							
Vehicle Acquisition	2,342,361	1,318,820	56.3%	(2)	50.6%	95.0%	45.2%
Depreciation Expenses	<u>1,204,900</u>	<u>301,225</u>	25.0%		25.0%	99.2%	25.2%
Total Non-operating	<u>3,547,261</u>	<u>1,620,045</u>	45.7%		39.9%	96.6%	37.5%
<b>TOTAL USES</b>	<u><u>\$6,735,136</u></u>	<u><u>\$2,916,014</u></u>	43.3%	(3)	36.8%	95.4%	36.8%

**Notes:**

- (1) The first quarter actuals in FY 2000 includes \$658,093.70 in encumbrances compared to \$441,646.13 in FY 1999.
- (2) The vehicle acquisition budget includes \$413,426 for a 100 foot Ladder Tower Fire Apparatus. The purchase was approved by the City Commission on 12/13/99 with funding source to be determined at a later date.
- (3) The first quarter actuals in FY 2000 includes \$1,510,647.03 in encumbrances compared to \$873,573.74 in FY 1999.
- (4) The data base for the FY 1999 percentages include encumbrances, depreciation, and capitalized expenditures.

**FY 2000 QUARTERLY MONITORING REPORT  
IRONWOOD GOLF COURSE FUND  
REVENUES AND OTHER SOURCES OF FUNDS  
As of December 31, 1999**

	FY 2000			FY 1999			
	Budget	Actual	% of Budget Qtr.I	Notes	% of Budget Qtr.I	% of Budget F.Y.E.	% of FYE Act. Qtr.I
<b>REVENUES:</b>							
Green Fees	392,000	84,932	21.7%		20.9%	102.6%	20.4%
Cart Rentals	270,000	59,549	22.1%		20.2%	104.9%	19.3%
Pro Shop	64,000	12,865	20.1%		15.5%	69.4%	22.4%
Driving Range	44,000	8,841	20.1%		21.8%	101.2%	21.5%
Concessions	144,000	27,231	18.9%		16.5%	87.0%	19.0%
Interest on Investments	0	1,781	0.0%		0.0%	0.0%	34.4%
Miscellaneous Revenues	4,300	937	21.8%		23.9%	104.9%	22.8%
	<u>918,300</u>	<u>196,136</u>	21.4%	(1)	19.8%	98.7%	20.0%
<b>TRANSFER FROM:</b>							
General Fund	<u>320,836</u>	<u>80,209</u>	25.0%		25.0%	100.0%	25.0%
<b>TOTAL SOURCES</b>	<u><b>\$1,239,136</b></u>	<u><b>\$276,345</b></u>	<b>22.3%</b>		<b>21.2%</b>	<b>99.0%</b>	<b>21.4%</b>

**Notes:**

(1) After three months, the Golf Course operating revenues in FY 2000 is approximately \$21,387 or 12.2% more than last year. Based on last year's experience, the estimated fiscal year-end Golf Course operating revenues is approximately \$62,000 more than budget.

(2) The Ironwood Golf Course was acquired by the City on March 31, 1992.

**FY 2000 QUARTERLY MONITORING REPORT  
IRONWOOD GOLF COURSE FUND  
EXPENDITURES, ENCUMBRANCES AND OTHER USES OF FUNDS  
As of December 31, 1999**

	FY 2000			Notes	(3) FY 1999		
	Budget	Actual	% of Budget Qtr.I		% of Budget Qtr.I	% of Budget F.Y.E.	% of FYE Act. Qtr.I
<b>OPERATING EXPENDITURES/ENCUMBRANCES</b>							
Golf Course Operations:							
Management (8570)	\$167,276	56,732	33.9%		25.6%	88.9%	27.2%
Pro Shop (8571)	149,833	26,716	17.8%		14.3%	99.8%	16.0%
Concession (8572)	97,024	22,461	23.1%		20.1%	100.1%	18.7%
Course Maintenance (8573)	438,650	415,850	94.8%	(1)	99.2%	100.0%	100.0%
Insurance Premium	30,000	7,500	25.0%		25.0%	100.0%	25.0%
Indirect Cost	120,347	30,087	25.0%		22.5%	100.0%	22.5%
Total Operating	<u>1,003,130</u>	<u>559,346</u>	55.8%		54.9%	97.8%	56.1%
<b>NON-OPERATING EXPENDITURES</b>							
Transfer to FFGFC of 1992	118,910	39,637	33.3%		16.7%	100.0%	16.7%
Transfer to FFGFC of 1998	99,496	33,165	33.3%		25.0%	100.0%	25.0%
Depreciation Expenses	150,000	37,500	25.0%		25.0%	105.4%	23.7%
Total Non-operating	<u>368,406</u>	<u>110,302</u>	29.9%		22.4%	102.1%	22.0%
<b>TOTAL USES</b>	<u><b>\$1,371,536</b></u>	<u><b>\$669,648</b></u>	<b>48.8%</b>		<b>45.4%</b>	<b>99.1%</b>	<b>45.9%</b>

**Notes:**

(1) The FY 2000 actual amount includes \$311,887.17 in encumbrances. When controlled for encumbrances, the uses ratio is a more reasonable 23.7%.

(2) The Ironwood Golf Course was acquired by the City on March 31, 1992.

(3) The data base for the FY 1999 percentages include encumbrances, depreciation, and capitalized expenditures.

**FY 2000 QUARTERLY MONITORING REPORT  
SOLID WASTE COLLECTION FUND  
REVENUES AND OTHER SOURCES OF FUNDS  
As of December 31, 1999**

	FY 2000			Notes	FY 1999		
	Budget	Actual	% of Budget Qtr.I		% of Budget Qtr.I	% of Budget F.Y.E.	% of FYE Act. Qtr.I
<b>REVENUES:</b>							
Refuse Collection Fees	5,134,247	1,120,025	21.8%		23.7%	95.8%	24.8%
Franchise Fees	375,000	113,896	30.4%	(1)	22.1%	111.3%	19.9%
Interest on Investments	7,500	37,115	494.9%	(2)	429.4%	1100.1%	39.0%
State Grant	125,000	0	0.0%		0.0%	54.5%	0.0%
Miscellaneous Revenues	136,889	1,674	1.2%		5.3%	29.3%	18.2%
<b>TOTAL SOURCES</b>	<b>\$5,778,636</b>	<b>\$1,272,710</b>	<b>22.0%</b>		<b>23.2%</b>	<b>95.5%</b>	<b>24.2%</b>

**Notes:**

(1) Franchise fees were instituted in FY1995. The FY 2000 actual, after three months, is \$34,329 more than last year's actual.

(2) The financial indicators reflect a need for more realistic revenue forecasting for this source.

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

**FY 2000 QUARTERLY MONITORING REPORT  
SOLID WASTE COLLECTION FUND  
EXPENDITURES, ENCUMBRANCES AND OTHER USES OF FUNDS  
As of December 31, 1999**

	FY 2000		% of Budget Qtr.I	Notes	(2) FY 1999		
	Budget	Actual			% of Budget Qtr.I	% of Budget F.Y.E.	% of FYE Act. Qtr.I
<b>OPERATING EXPENDITURES/ENCUMBRANCES</b>							
Refuse Collection Operations:							
Personal Services	\$419,317	110,483	26.3%		22.1%	98.7%	22.4%
Operating Expenses	5,047,112	4,848,385	96.1%		88.6%	87.8%	100.9%
Capital Outlay	1,425	1,425	100.0%		20.9%	100.0%	18.3%
Indirect Cost	99,302	24,826	25.0%		23.3%	100.0%	23.3%
Total Operating	<u>5,567,156</u>	<u>4,985,119</u>	89.5%		81.7%	89.0%	91.8%
<b>NON-OPERATING EXPENDITURES</b>							
Transfer to Gen. Capital Proj. Fund	300,000	75,000	25.0%		16.7%	100.0%	16.7%
Transfer to General Fund	300,000	75,000	25.0%		16.7%	100.0%	16.7%
Depreciation Expenses	0	2,000	0.0%		25.0%	21.4%	117.0%
Total Non-operating	<u>600,000</u>	<u>152,000</u>	25.3%		17.3%	94.0%	18.4%
<b>TOTAL USES</b>	<u><b>\$6,167,156</b></u>	<u><b>\$5,137,119</b></u>	<b>83.3%</b>	(1)	<b>74.3%</b>	<b>89.5%</b>	<b>83.0%</b>

**Notes:**

- (1) When controlled for \$3,980,271.82 in total encumbrances, the FY 2000 ratio is 18.8%, and well within authorized budget parameters.
- (2) FY 1999 percentages are based on uses that includes encumbrances and capital outlay expenditures.
- (3) The Solid Waste Collection Fund was established in FY1993.



**FY 2000 QUARTERLY MONITORING REPORT  
RETIREES' HEALTH INSURANCE FUND  
REVENUES AND OTHER SOURCES OF FUNDS  
As of December 31, 1999**

	FY 2000			Notes	FY 1999		
	Budget	Actual	% of Budget Qtr.I		% of Budget Qtr.I	% of Budget F.Y.E.	% of FYE Act. Qtr.I
<b>REVENUES:</b>							
Gen. Gov't. Contributions	1,363,648	363,200	26.6%		26.0%	100.0%	25.5%
G.R.U. Contributions	738,670	202,930	27.5%		30.8%	100.0%	28.9%
Retiree Contributions	510,000	146,166	28.7%		27.6%	100.0%	24.0%
Interest on Investments	200,000	69,848	34.9%		34.9%	100.0%	39.8%
<b>TOTAL SOURCES</b>	<b>2,812,318</b>	<b>782,144</b>	<b>27.8%</b>	(1)	<b>28.1%</b>	<b>100.0%</b>	<b>26.9%</b>

**Notes:**

- (1) The first quarter revenues increased by approximately \$26,000 or about 3.4% in FY2000. Decline in the first quarter actual to budget ratio is due to increase in the FY 2000 budget.
- (2) This Fund was created by City Ordinance #4066 adopted March 27, 1995.
- (3) The FY 1999 percentages are based on data that includes realized and unrealized gains/losses from investments.

**FY 2000 QUARTERLY MONITORING REPORT  
 RETIREES' HEALTH INSURANCE FUND  
 EXPENDITURES, ENCUMBRANCES AND OTHER USES OF FUNDS  
 As of December 31, 1999**

	FY 2000			Notes	FY 1999		
	Budget	Actual	% of Budget Qtr.I		% of Budget Qtr.I	% of Budget F.Y.E.	% of FYE Act. Qtr.I
<b>OPERATING EXPENDITURES/ENCUMBRANCES</b>							
Stop-Loss Insurance	119,540	34,139	28.6%		67.9%	149.6%	45.4%
Insurance Premium	10,600	0	0.0%		0.0%	0.0%	0.0%
Administration Costs	108,948	52,448	48.1%		56.6%	122.6%	46.2%
Self Insurance Claims:					0.0%	0.0%	0.0%
Gen. Gov't. Retirees	960,000	377,935	39.4%		28.3%	97.4%	23.8%
G.R.U. Retirees	640,000	235,522	36.8%		31.0%	97.2%	25.3%
Total Operating	<u>1,839,088</u>	<u>700,044</u>	38.1%	(2)	32.8%	100.3%	27.1%
<b>NON-OPERATING EXPENDITURES</b>							
Transfer to E.H.A.B. Fund	<u>39,000</u>	<u>9,750</u>	25.0%	(3)	8.3%	91.7%	9.1%
Total Non-operating	<u>39,000</u>	<u>9,750</u>	25.0%		8.3%	91.7%	9.1%
<b>TOTAL USES</b>	<u><b>\$1,878,088</b></u>	<u><b>\$709,794</b></u>	<b>37.8%</b>		<b>32.3%</b>	<b>100.1%</b>	<b>26.8%</b>

**Notes:**

- (1) This Fund was established by City Ordinance #4066 adopted March 27, 1995.
- (2) First quarter actuals increased by approximately \$142,000 or approximately 25.4% from last year.
- (3) This transfer is to cover the estimated cost of administration.