

**GENERAL FUND
REVENUES AND EXPENDITURES
AS OF JUNE 30, 2021
75% OF YEAR**

	BUDGET	ACTUAL	VARIANCE OVER (UNDER BUDGET)	% ACTUAL TO BUDGET
GENERAL FUND REVENUES:				
Ad Valorem Taxes	1,968,056	1,912,944	(55,112)	97%
Gas Tax	349,269	242,239	(107,030)	69%
Surtax	814,357	648,468	(165,889)	80%
Franchise Fees	7,000	4,066	(2,934)	58%
Communications Svcs Tax	370,000	256,754	(113,246)	69%
Utility Taxes - Water	127,000	94,859	(32,141)	75%
Utility Taxes - Other	61,000	40,300	(20,700)	66%
Business Taxes	40,000	8,358	(31,643)	21%
Code Enforcement Fines	10,000	8,453	(1,547)	85%
State Shared Taxes/Licenses	244,549	172,290	(72,259)	70%
Sales Tax	420,668	340,178	(80,490)	81%
Municipal Fuel Rebate	8,000	4,031	(3,969)	50%
Planning and Zoning Fees	40,000	24,369	(15,631)	61%
Copying	2,000	474	(1,526)	24%
DOT Agreements	109,003	99,334	(9,669)	91%
Safety Grant-Fla League	6,000	0	(6,000)	0%
Special Events	60,000	39,398	(20,602)	66%
Interlocal - Clay County	100,000	635,144	535,144	0%
Interlocal - School Board	332,090	176,007	(156,083)	53%
Court Fines/Parking Fines	12,300	20,459	8,159	166%
Red Light Camera	900,000	718,015	(181,985)	80%
Police Education	6,000	271	(5,729)	5%
Asset Forfeiture - Federal	0	54,203	54,203	0%
Police Vest Grant	1,500	0	(1,500)	0%
DEA & DOJ Overtime	18,649	1,691	(16,958)	9%
Interest	45,000	2,006	(42,994)	4%
Private Developer	215,000	0	(215,000)	0%
Sale of Surplus	10,000	35,567	25,567	356%
Miscellaneous Income	15,000	895	(14,105)	6%
Rent-Building Department	30,000	22,500	(7,500)	75%
Rent-Augusta Savage Facility	22,740	15,570	(7,170)	68%
Pier Docking Fees	2,500	2,866	366	115%
Park Reservation Fees	15,000	13,536	(1,464)	90%
Cost Recoveries/Transfers to GF	1,686,331	1,264,748	(421,583)	75%
Reserves	51,171	0	(51,171)	0% Note #1
Grants	0	664	664	0%
Legislative Delegation	220,000	0	(220,000)	0%
TOTAL REVENUES	8,320,183	6,860,655	(1,459,528)	82%

Note #1 - The majority of budgeted Reserves in the General Fund Revenues consists of Surtax, Gas Tax, and Depreciation. These Reserves are the funding sources for various Capital uses in the General Fund as outlined in the CIP. These Reserves are reflected on this report for presentation purposes to offset the related General Fund Capital Expenditures as presented in the Budget.

	BUDGET	ACTUAL	VARIANCE OVER (UNDER BUDGET)	% ACTUAL TO BUDGET
<u>GENERAL FUND EXPENDITURES:</u>				
CITY COUNCIL:				
PERSONAL SERVICES	50,029	37,319	(12,710)	75%
OPERATING EXPENSES	26,460	3,240	(23,220)	12%
TOTAL	76,489	40,560	(35,929)	53%
CITY CLERK:				
PERSONAL SERVICES	103,690	73,790	(29,900)	71%
OPERATING EXPENSES	51,119	21,803	(29,316)	43%
TOTAL	154,809	95,594	(59,215)	62%
CITY MANAGER:				
PERSONAL SERVICES	320,129	239,882	(80,247)	75%
OPERATING EXPENSES	24,683	12,082	(12,601)	49%
TOTAL	344,812	251,963	(92,849)	73%
HUMAN RESOURCES:				
PERSONAL SERVICES	199,551	149,952	(49,599)	75%
OPERATING EXPENSES	23,536	15,282	(8,254)	65%
TOTAL	223,087	165,233	(57,854)	74%
AUGUSTA SAVAGE:				
PERSONAL SERVICES	53,505	37,906	(15,599)	71%
OPERATING EXPENSES	53,899	30,133	(23,766)	56%
CAPITAL	420,000	872,745	452,745	208%
TOTAL	527,404	940,784	413,380	178%
FINANCE:				
PERSONAL SERVICES	288,883	208,561	(80,322)	72%
OPERATING EXPENSES	40,050	34,977	(5,073)	87%
CAPITAL	0	0	0	0%
TOTAL	328,933	243,539	(85,394)	74%
INFORMATION TECHNOLOGY:				
PERSONAL SERVICES	118,358	90,282	(28,076)	76%
OPERATING EXPENSES	37,476	27,286	(10,190)	73%
CAPITAL	6,000	8,849	2,849	147%
TOTAL	161,834	126,417	(35,417)	78%
GENERAL SERVICES:				
OPERATING EXPENSES	274,613	413,907	139,294	151% Note #2
CAPITAL OUTLAY	66,000	37,378	(28,622)	57%
CONTRIBUTION TO GF RESERVES	2,923	0	(2,923)	0%
TOTAL	343,536	451,286	107,750	131%

Note #2 - Quarterly Insurance payment hasn't been allocated. This occurs during Oct., Jan., April and July.

<i>GENERAL FUND EXPENDITURES (CONT'D)</i>	BUDGET	ACTUAL	VARIANCE OVER (UNDER BUDGET)	% ACTUAL TO BUDGET
CITY ATTORNEY:				
PERSONAL SERVICES	81,363	61,755	(19,608)	76%
OPERATING EXPENSES	29,639	15,282	(14,357)	52%
TOTAL	111,002	77,037	(33,965)	69%
DEVELOPMENT SERVICES:				
PERSONAL SERVICES	87,325	64,289	(23,036)	74%
OPERATING EXPENSES	102,902	130,316	27,414	127%
TOTAL	190,227	194,606	4,379	102%
CODE ENFORCEMENT:				
PERSONAL SERVICES	61,122	43,320	(17,802)	71%
OPERATING EXPENSES	15,943	1,631	(14,312)	10%
TOTAL	77,065	44,951	(32,114)	58%
POLICE:				
PERSONAL SERVICES	2,404,246	1,680,388	(723,858)	70%
OPERATING EXPENSES	685,661	462,568	(223,093)	67%
CAPITAL	172,050	221,976	49,926	129%
TRANSFERS OUT TO POLICE BLDG FUND	160,254	80,425	(79,829)	50%
TOTAL	3,422,211	2,445,357	(976,854)	71%
PUBLIC WORKS:				
PERSONAL SERVICES	326,783	235,377	(91,406)	72%
OPERATING EXPENSES	293,840	182,962	(110,878)	62%
CAPITAL	465,000	53,759	(411,241)	12%
TOTAL	1,085,623	472,098	(613,525)	43%
RIGHT OF WAY MTCE:				
PERSONAL SERVICES	96,223	68,098	(28,125)	71%
OPERATING EXPENSES	173,340	128,347	(44,993)	74%
CAPITAL	53,500	20,728	(32,772)	39%
TOTAL	323,063	217,173	(105,890)	67%
PARKS & RECREATION:				
PERSONAL SERVICES	207,118	159,358	(47,760)	77%
OPERATING EXPENSES	137,760	92,405	(45,355)	67%
CAPITAL	268,500	203,248	(65,252)	76%
TRANSFERS OUT TO SPRING PARK FUND	81,381	81,381	0	100%
TOTAL	694,759	536,392	(158,367)	77%

<i>GENERAL FUND EXPENDITURES (CONT'D)</i>	BUDGET	ACTUAL	VARIANCE OVER (UNDER BUDGET)	% ACTUAL TO BUDGET
PARKS & REC PROGRAMMING:				
OPERATING EXPENSES	72,000	24,171	(47,829)	34%
TOTAL	72,000	24,171	(47,829)	34%
EQUIPMENT MTCE:				
PERSONAL SERVICES	159,596	109,864	(49,732)	69%
OPERATING EXPENSES	23,733	9,978	(13,755)	42%
TOTAL	183,329	119,842	(63,487)	65%
GRAND TOTAL ALL DEPARTMENTS	8,320,183	6,447,002	(1,873,181)	77%
EXCESS REVENUES OVER EXPENDITURES		413,652		

**UTILITY FUND
REVENUES AND EXPENDITURES
AS OF JUNE 30, 2021
75% OF YEAR**

	BUDGET	ACTUAL	VARIANCE OVER (UNDER BUDGET)	% ACTUAL TO BUDGET
REVENUES:				
<i>ELECTRIC FUND</i>				
OPERATING REVENUES	12,831,600	8,488,718	(4,342,882)	66%
RESERVES/LOAN PROCEEDS	8,532,601	2,622,266	(5,910,335)	31%
INTEREST	55,000	4,406	(50,594)	8%
OTHER REVENUES	136,400	1,226,618	1,090,218	899% Note #3
TOTAL REVENUES	21,555,601	12,342,007	(9,213,594)	57%
EXPENSES:				
PERSONAL SERVICES	1,069,017	620,210	(448,807)	58%
OPERATING EXPENSES	9,951,899	6,337,098	(3,614,801)	64%
CAPITAL	8,185,000	3,005,579	(5,179,421)	37%
OTHER EXPENSES	17,000	1,040	(15,960)	6%
COST ALLOC/TRANSFERS	1,344,434	1,008,325	(336,109)	75%
DEBT	988,251	935,918	(52,333)	95%
TOTAL EXPENSES	21,555,601	11,908,170	(9,647,431)	55%
REVENUES:				
<i>WATER FUND</i>				
OPERATING REVENUES	1,734,292	1,450,306	(283,986)	84%
RESERVES/LOAN PROCEEDS	965,000	989,866	24,866	103%
INTEREST	12,000	868	(11,132)	7%
OTHER REVENUES	23,000	24,408	1,408	106%
TOTAL REVENUES	2,734,292	2,465,447	(268,845)	90%
EXPENSES:				
PERSONAL SERVICES	693,724	491,352	(202,372)	71%
OPERATING EXPENSES	538,494	337,979	(200,515)	63%
CAPITAL	1,010,000	1,075,215	65,215	106%
OTHER EXPENSES	3,000	0	(3,000)	0%
COST ALLOC/TRANSFERS	304,697	228,523	(76,174)	75%
DEBT	184,377	156,173	(28,204)	85%
TOTAL EXPENSES	2,734,292	2,289,242	(445,050)	84%

Note #3 - Includes \$1,151,987 DOT Reimbursable.

	BUDGET	ACTUAL	VARIANCE OVER (UNDER BUDGET)	% ACTUAL TO BUDGET
REVENUES:				
	WASTEWATER FUND			
OPERATING REVENUES	2,890,903	2,404,795	(486,108)	83%
INTEREST	7,700	587	(7,113)	8%
RESERVES	60,000	96,000	36,000	160%
GRANTS/LOAN PROCEEDS	6,118,327	940,162	(5,178,165)	15%
OTHER REVENUES	26,000	24,022	(1,978)	92%
TOTAL REVENUES	9,102,930	3,465,566	(5,637,364)	38%

EXPENSES:				
PERSONAL SERVICES	693,724	507,621	(186,103)	73%
OPERATING EXPENSES	681,914	415,976	(265,938)	61%
CAPITAL	6,869,025	1,715,408	(5,153,617)	25%
OTHER EXPENSES	4,000	0	(4,000)	0%
COST ALLOC/TRANSFERS	373,940	280,455	(93,485)	75%
DEBT	142,454	141,026	(1,428)	99%
TO BE APPROPRIATED	100,000	0	(100,000)	0%
CONTRIBUTION TO RETAINED EARNINGS	237,873	0	(237,873)	0%
TOTAL EXPENSES	9,102,930	3,060,486	(6,042,444)	34%

REVENUES:				
	SOLID WASTE FUND			
OPERATING REVENUES	844,620	633,821	(210,800)	75%
LOAN PROCEEDS	340,000	0	(340,000)	0%
INTEREST	5,500	411	(5,089)	7%
TOTAL REVENUES	1,190,120	634,232	(555,888)	53%

EXPENSES:				
PERSONAL SERVICES	406,413	293,727	(112,686)	72%
OPERATING EXPENSES	269,366	78,972	(190,394)	29%
OTHER EXPENSES	3,000	0	(3,000)	0%
CAPITAL	340,000	0	(340,000)	0%
DEBT	37,423	66,012	28,589	176%
COST ALLOC/TRANSFERS	133,918	100,438	(33,480)	75%
TOTAL EXPENSES	1,190,120	539,150	(650,970)	45%

	BUDGET	ACTUAL	VARIANCE OVER (UNDER BUDGET)	% ACTUAL TO BUDGET
REVENUES:				
CUSTOMER SERVICE FUND				
TRANSFERS FROM OTHER UTILITIES	470,658	352,993	(117,665)	75%
TOTAL REVENUES	470,658	352,993	(117,665)	75%
EXPENSES:				
PERSONAL SERVICES	362,707	252,771	(109,936)	70%
OPERATING EXPENSES	67,951	45,004	(22,947)	66%
CUSTOMER SVC DEFICIT REPAYMENT	40,000	30,000	(10,000)	75%
TOTAL EXPENSES	470,658	327,775	(142,883)	70%

	BUDGET	ACTUAL	VARIANCE OVER (UNDER BUDGET)	% ACTUAL TO BUDGET
REVENUES:				
STORMWATER FUND				
OPERATING REVENUES	574,000	620,952	46,952	108% Note #4
OTHER REVENUES	150	1,244	1,094	829%
LOAN	400,000	0	(400,000)	0%
TOTAL REVENUES	974,150	622,196	(351,954)	64%
EXPENSES:				
PERSONAL SERVICES	85,520	44,401	(41,119)	52%
OPERATING EXPENSES	88,130	39,623	(48,507)	45%
OTHER EXPENSES	500	0	(500)	0%
CAPITAL	800,000	39,091	(760,909)	5%
TOTAL EXPENSES	974,150	123,115	(851,035)	13%

Note #4 - FY 21 is the fifth year for the majority of Stormwater Fund fees to be collected by Non-Ad Valorem Assessment. FY 21 is also the first year for the Stormwater User Fee.

**SPECIAL REVENUE FUND-BUILDING FUND
REVENUES AND EXPENDITURES
AS OF JUNE 30, 2021
75% OF YEAR**

	BUDGET	ACTUAL	VARIANCE OVER (UNDER BUDGET)	% ACTUAL TO BUDGET
REVENUES:				
OPERATING REVENUES	330,748	136,355	(194,393)	41%
TOTAL REVENUES	330,748	136,355	(194,393)	41%
EXPENSES:				
PERSONAL SERVICES	132,964	96,239	(36,725)	72%
OPERATING EXPENSES	197,784	118,932	(78,852)	60%
CAPITAL	0	46,251	46,251	0%
TOTAL EXPENSES	330,748	261,423	(69,325)	79%

**SPECIAL LAW ENFORCEMENT TRUST FUND
REVENUES AND EXPENDITURES
AS OF JUNE 30, 2021
75% OF YEAR**

	BUDGET	ACTUAL	VARIANCE OVER (UNDER BUDGET)	% ACTUAL TO BUDGET
REVENUES:				
CONFISCATIONS	0	0	0	0%
MISCELLANEOUS INCOME	0	0	0	0%
FROM FUND BALANCE	20,000	10,008	(9,992)	50%
TOTAL REVENUES	20,000	10,009	(9,991)	50%
EXPENSES:				
PROFESSIONAL DEVELOPMENT	15,000	8,757	(6,243)	58%
TRAVEL & PER DIEM	2,500	0	(2,500)	0%
OPERATING EXPENSES	2,500	1,252	(1,248)	50%
TOTAL EXPENSES	20,000	10,008	(9,992)	50%

**POLICE BUILDING CAPITAL IMPROVEMENT FUND
REVENUES AND EXPENDITURES
AS OF JUNE 30, 2021
75% OF YEAR**

	BUDGET	ACTUAL	VARIANCE OVER (UNDER BUDGET)	% ACTUAL TO BUDGET
REVENUES:				
TRANSFERS IN	160,254	80,425	(79,829)	50%
TOTAL REVENUES	160,254	80,425	(79,829)	50%
EXPENSES:				
DEBT	160,254	80,425	(79,829)	50%
TOTAL EXPENSES	160,254	80,425	(79,829)	50%

**SPRING PARK PROJECT FUND
REVENUES AND EXPENDITURES
AS OF JUNE 30, 2021
75% OF YEAR**

	BUDGET	ACTUAL	VARIANCE OVER (UNDER BUDGET)	% ACTUAL TO BUDGET
REVENUES:				
TRANSFERS IN	81,381	81,381	0	100%
TOTAL REVENUES	81,381	81,381	0	100%
EXPENSES:				
DEBT	81,381	81,381	0	100%
CAPITAL	0	0	0	0%
TOTAL EXPENSES	81,381	81,381	0	100%