

CITY OF ALACHUA



FISCAL ANALYSIS REPORT FISCAL YEAR 2018-2019 THROUGH SEPTEMBER 30, 2019

DECEMBER 9, 2019

KEY TERMS



- **Fiscal year: period beginning October 1, 2018 and ending September 30, 2019.**
- **Amended budget: budget including all changes since the beginning of the fiscal year.**
- **Period benchmark: percentage of fiscal year that has transpired - 100%.**
- **Encumbrances: Funds committed for future expenses.**

ALL FUNDS SUMMARY



	FY 18/19 AMENDED BUDGET	PERCENT OF TOTAL BUDGET
GENERAL FUND	13,475,662	23.31%
SPECIAL REVENUE FUNDS	4,137,123	7.16%
DEBT SERVICE FUND	836,799	1.45%
CAPITAL PROJECTS FUNDS	10,132,568	17.53%
ENTERPRISE FUNDS	26,403,872	45.68%
INTERNAL SERVICE FUNDS	<u>2,816,348</u>	<u>4.87%</u>
	57,802,372	100.00%

GENERAL FUND



- **Primary Revenue Source: Taxes**

- **Programs Funded:**
 - **All General Governmental Functions:**
 - **City Commission**
 - **City Manager (City Manager, Human Resources, Special Expense)**
 - **City Attorney**
 - **Deputy City Clerk**
 - **Community Planning & Development (Planning, Codes, Building Inspections)**
 - **Compliance & Risk Management**
 - **Finance & Admin. Svcs. (Finance, Grants, Purchasing, Facilities, Information & Tech.)**
 - **Recreation & Culture**
 - **Police**
 - **Public Works**
 - **Residential Waste Collection**

GENERAL FUND



- **Sources of Funding (102%) –**

- Current Revenues: \$ 11.5M (85%)
- Budgeted Balances: \$ 2.3M (17%)

- **Uses of Funding (80%) –**

- Expenses: \$ 10.5M (78%)
- Encumbrances: \$ 311K (2%)

SPECIAL REVENUE FUNDS



- **Primary Revenue Source: Intergovernmental Revenue**
- **Programs Funded:**
 - Law Enforcement Training
 - APD Explorers
 - T K Basin
 - Donation
 - Community Redevelopment Agency (CRA)
 - Wild Spaces Public Places
 - Tree Bank

SPECIAL REVENUE FUNDS



- **Sources of Funding (60%) –**

- Current Revenues: \$ 1.6M (40%)
- Budgeted Balances: \$ 822K (20%)

- **Uses of Funding (92%) –**

- Expenses: \$ 3.7M (91%)
- Encumbrances: \$ 39K (1%)

DEBT SERVICE FUND



- **Primary Revenue Source: Inter-fund Transfers**
- **Programs Funded:**
 - Section 108 Debt Payments
 - Series 2016 Debt Payments

DEBT SERVICE FUND



- **Sources of Funding (100%) –**

- Current Revenues: \$ 835K (100%)
- Budgeted Balances: \$ <2K (<1%)

- **Uses of Funding (100%) –**

- Expenses: \$ 837K (100%)
- Encumbrances: \$ ----- (0%)

CAPITAL PROJECTS FUNDS



- **Primary Revenue Source: Intergovernmental Revenue**
- **Programs Funded:**
 - **Heritage Oaks**
 - **San Felasco Conservation Corridor**
 - **CDBG – Neighborhood Revitalization**
 - **CDBG – Economic Development**
 - **Mill Creek Sink**
 - **Florida Job Growth**

CAPITAL PROJECTS FUNDS



- **Sources of Funding (28%) –**

- Current Revenues: \$ 2.8M (27%)
- Budgeted Balances: \$ 45K (<1%)

- **Uses of Funding (90%) –**

- Expenses: \$ 2.7M (27%)
- Encumbrances: \$ 6.4M (63%)

ENTERPRISE FUNDS



- **Primary Revenue Source: Charges for Services**
- **Programs Funded:**
 - **Electric**
 - **Water**
 - **Waste Water**
 - **Mosquito**

ENTERPRISE FUNDS



- **Sources of Funding (87%) –**

- Current Revenues: \$ 19.1M (73%)
- Budgeted Balances: \$ 3.0M (14%)

- **Uses of Funding (89%) –**

- Expenses: \$ 22.0M (83%)
- Encumbrances: \$ 1.6M (6%)

INTERNAL SERVICE FUNDS



- **Primary Revenue Source: Charges for Services**
- **Programs Funded:**
 - **Utility Administration**
 - **Utility Billing**
 - **Utility Operations**
 - **Information & Technology**
 - **Warehouse Operations**
 - **Water Distribution/Collection**
 - **Compliance and Risk**

INTERNAL SERVICE FUNDS



- **Sources of Funding (102%) –**
 - Current Revenues: \$ 2.5M (90%)
 - Balances: \$ 333K (12%)

- **Uses of Funding (80%) –**
 - Expenses: \$ 2.2M (79%)
 - Encumbrances: \$ 30K (1%)

ALL FUNDS SUMMARY



- **Amended FY 18/19 Budget = \$ 57,802,372**

- **Sources of Funding (79%) –**
 - Current Revenues: \$ 27.2M (67%)
 - Budgeted Balances: \$ 6.5M (12%)

- **Uses of Funding (87%) –**
 - Expenses: \$ 42.0M (73%)
 - Encumbrances: \$ 8.4M (14%)

INVESTMENTS / CASH HOLDINGS



- **Investment portfolio total = \$ 1,598,138.30**
 - State Board of Administration (SBA) = \$ 1.1M
 - Money Market Account = \$ 512K
 - Certificate of Deposit = \$ 30K

- **Cash holdings total = \$ 21,554,785.50**
 - Operating Account = \$ 16.5M
 - CRA Account = \$ 628K
 - Customer Deposit Accounts = \$ 1.7M
 - Series 2016 Repayment Account = \$ 17K
 - Section 108 Account = \$ 26K
 - SRF Money Market account = \$ 207K
 - Heritage Oaks Account = \$ 25K
 - Series 2019 Projects Account = \$ 2.4M
 - Other Accounts = \$ 27K

CONCLUSION



- **FY 18-19 Recap**
- **Audit On-Track / On-Going**



City of
ALACHUA

THE GOOD LIFE COMMUNITY

**FINANCE AND ADMINISTRATIVE SERVICES
FISCAL ANALYSIS
FY 2018-2019
THROUGH SEPTEMBER 30, 2019**

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INTRODUCTION TO FISCAL ANALYSIS REPORT

Purpose

The fiscal analysis report is used to report the operating condition of the City, and where applicable, identify potential trends and, if necessary, recommend options for corrective action. The report first looks at all City Funds, and then looks at the major fund types (General Fund, Enterprise Funds, etc.). This report is merely a snapshot that fairly represents the City's financial position at a given point in time. While materially accurate, these are unaudited figures.

Defining Revenue

Revenues are the financial resources available to the City. The City of Alachua has a variety of revenue sources. These revenue sources include taxes, permits and fees, charges for services, fines and forfeitures, grants, and other miscellaneous revenues.

Defining Expenditure

Expenditures constitute a use of financial resources. There are four basic types of expenditures: personal services, operating, capital and debt. Personal services include all salary and salary related expenditures. Operating expenditures include the day-to-day expenses such as supplies, utilities, and equipment purchases. Capital expenditures include construction of roads, parks, buildings and the purchase of land. Debt is the expense related to principal and interest on long-term bonds and notes issued by the City. Expenditure figures within this report include encumbrances. Encumbrances are expenditure commitments that have not yet been actually incurred.

Defining Expenditure Function

Expenditure functions are expenditure classifications according to the principal purposes for which expenditures are made. Examples are general government, public safety, economic environment, physical environment, transportation, and culture/recreation.

Defining Fund Balance

Fund balances are the funds carried over from the previous fiscal year. The City has a variety of uses for fund balance including reserve for future capital projects, for emergencies and catastrophes, for certain bond issues, and for other contingencies and expenditures.

Conclusion

The report gives a more comprehensive view by fund type of the financial operations of the City. The Finance and Administrative Services Department welcomes any feedback you may have.

**CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING SEPTEMBER 30, 2019**

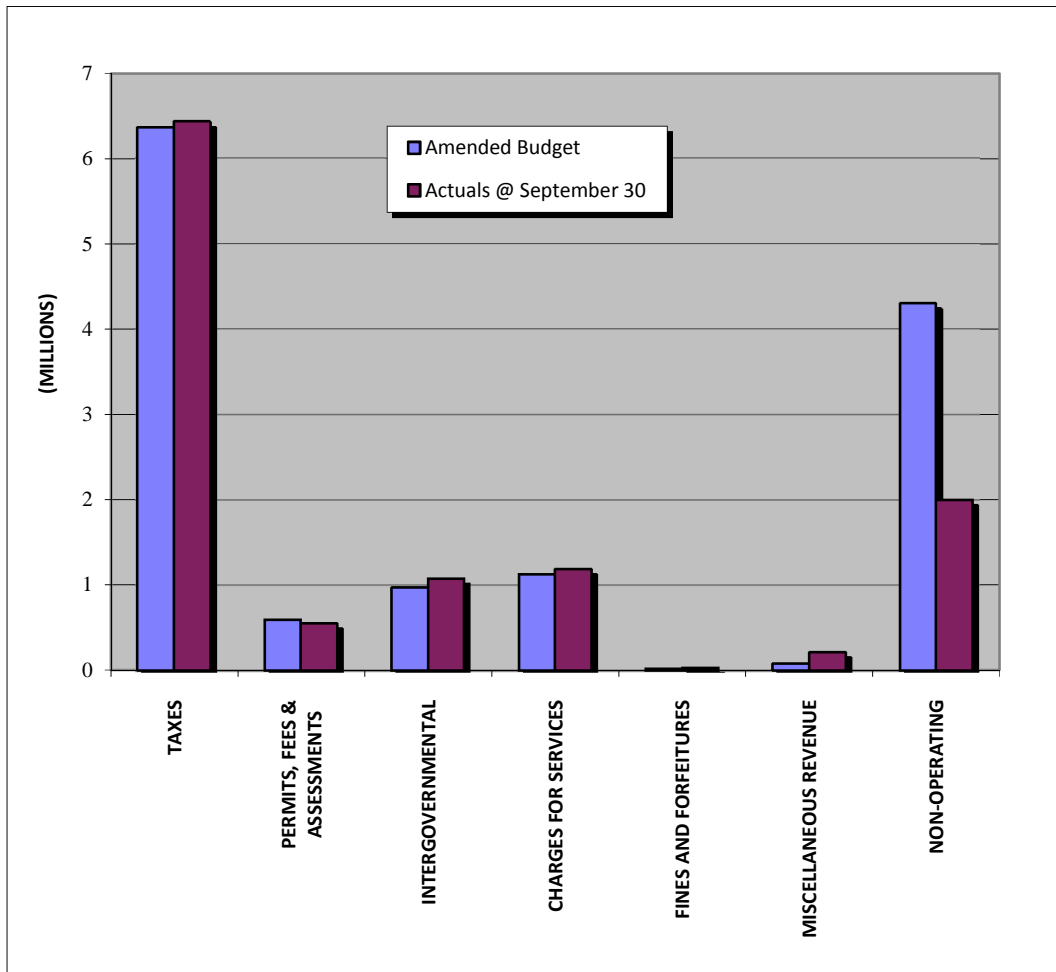
GENERAL FUND

FUND 001 - GENERAL FUND: The General Fund is the general operating fund for the Alachua City Commission. This fund is used to account for all financial resources, except those required to be accounted for separately. These resources provide funding for programs such as Fire Services, Recreation Services, General Government Administration, Capital Improvement Projects, Law Enforcement and Planning Services to all residents of the City of Alachua.

	FY 18/19 APPROVED BUDGET	FY 18/19 AMENDED BUDGET	YEAR TO DATE FY 18/19	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	6,363,438	6,363,438	6,430,544	101%
PERMITS, FEES & ASSESSMENTS	598,000	598,000	554,231	93%
INTERGOVERNMENTAL	965,964	974,249	1,083,328	111%
CHARGES FOR SERVICES	1,128,828	1,128,828	1,189,886	105%
FINES AND FORFEITURES	25,000	27,000	39,575	147%
MISCELLANEOUS REVENUE	53,300	83,200	220,879	265%
NON-OPERATING	4,300,947	4,300,947	2,000,000	47%
	13,435,477	13,475,662	11,518,443	85%
EXPENSES:				
GENERAL GOVERNMENT	6,815,694	6,838,544	4,518,746	66%
PUBLIC SAFETY	3,649,690	3,646,975	3,435,056	94%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	699,312	699,312	690,705	99%
TRANSPORTATION	1,281,279	1,281,279	1,187,649	93%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	989,502	1,009,552	1,009,465	100%
	13,435,477	13,475,662	10,841,621	80%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	6,102,151	6,119,151	6,016,287	98%
OPERATING EXPENDITURES	2,971,502	3,059,225	2,794,889	91%
CAPITAL OUTLAY	1,467,542	1,403,004	1,059,968	76%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	43,625	43,625	20,000	46%
NON-OPERATING	2,850,657	2,850,657	950,477	33%
POWER COSTS	0	0	0	0%
	13,435,477	13,475,662	10,841,621	80%

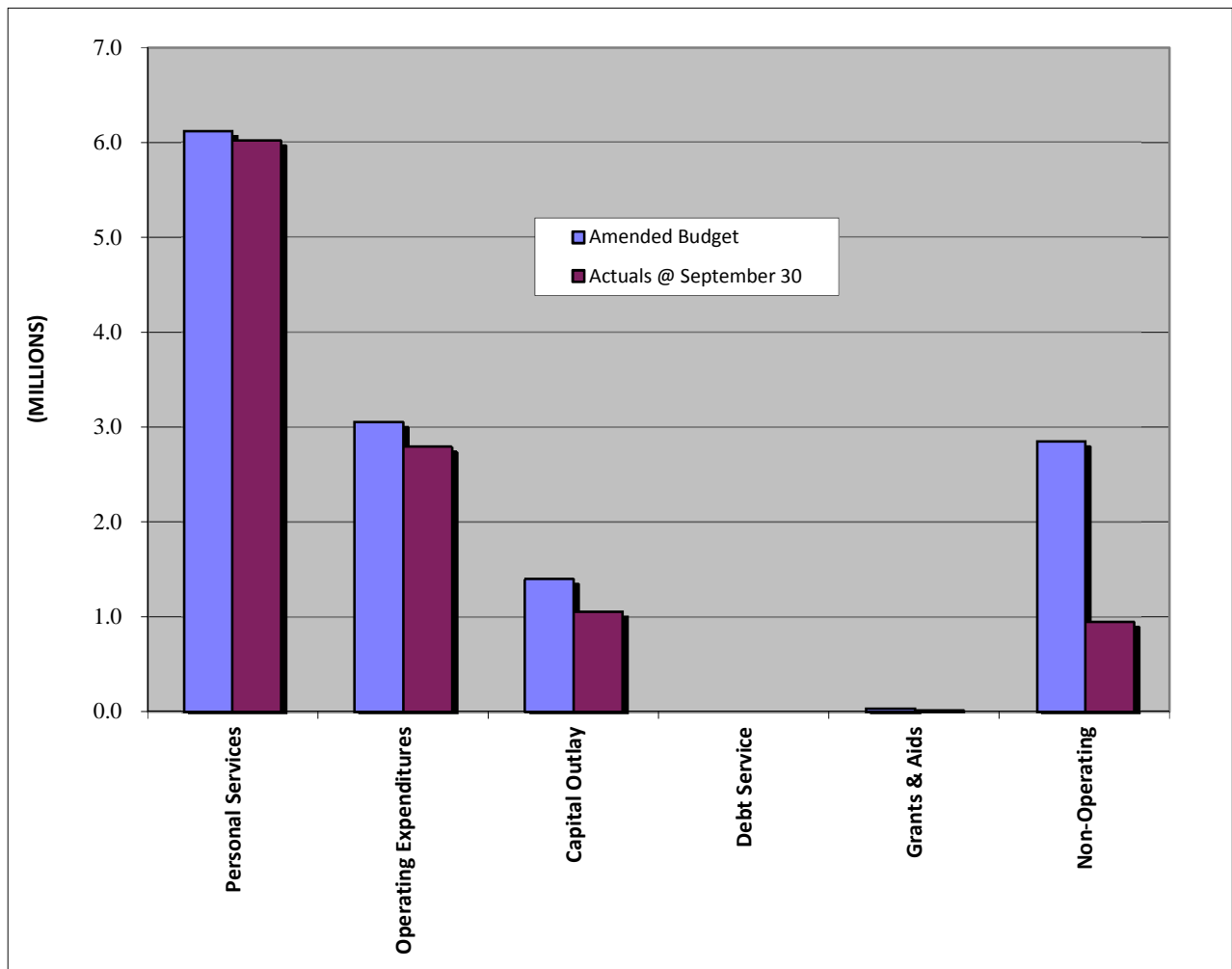
**Revenues by Major Category
General Fund**

As of September 30, 2019, the City of Alachua collected 85% of budgeted General Fund revenues. Tax collections are at 101%. These revenues include property taxes, local option fuel taxes, utility taxes, and communication services taxes and account for \$6.4M, or just under half, of the General Fund annual budgeted revenues. Permits, Fees & Assessments are at 93%. The Intergovernmental Revenues are at 111%. Charges for Services are at 105%, Fines & Forfeitures are at 147%, Miscellaneous Revenues are at 265% and Non-Operating Revenues are at 47%.



Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 80%. Personal Services are at 98% with Operating Expenditures at 91%. The Capital Outlay category is at 76%, Grants & Aids are 46% and Non-Operating expenditures are at 33%. Encumbrances for legal and residential waste collection account for 0% of the expense line total (aprox. \$4K).



CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING SEPTEMBER 30, 2019

GENERAL FUND REVENUES

REVENUE SOURCE	FY 18/19 APPROVED BUDGET	FY 18/19 AMENDED BUDGET	YEAR TO DATE FY 18/19	PERCENT COLLECTED
<u>TAXES</u>				
AD VALOREM TAXES	4,233,238	4,233,238	4,280,381	101%
LOCAL OPTION FUEL TAXES	261,603	261,603	258,854	99%
UTILITY SERVICES TAXES	1,500,000	1,500,000	1,507,063	100%
COMMUNICATIONS SERVICES TAXES	319,597	319,597	332,749	104%
LOCAL BUSINESS TAXES	49,000	49,000	51,497	105%
SUBTOTAL	6,363,438	6,363,438	6,430,544	101%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
BUILDING PERMITS	288,000	288,000	185,108	64%
FRANCHISE FEES	310,000	310,000	369,123	119%
SUBTOTAL	598,000	598,000	554,231	93%
<u>INTERGOVERNMENTAL REVENUE</u>				
STATE-SHARED REVENUES	965,964	965,964	1,003,000	104%
GRANTS	0	8,285	80,328	970%
SUBTOTAL	965,964	974,249	1,083,328	111%
<u>CHARGES FOR SERVICES</u>				
GENERAL GOVERNMENT	85,550	85,550	96,086	112%
PUBLIC SAFETY	188,918	188,918	196,927	104%
PHYSICAL ENVIRONMENT	792,360	792,360	811,177	102%
TRANSPORTATION	0	0	0	0%
CULTURE & RECREATION	62,000	62,000	85,696	138%
OTHER CHARGES FOR SVCS	0	0	0	0%
SUBTOTAL	1,128,828	1,128,828	1,189,886	105%
<u>FINES & FORFEITURES</u>				
FINES & FORFEITURES	25,000	25,000	38,899	156%
OTHER FINES & FORFEITURES	0	2,000	676	34%
SUBTOTAL	25,000	27,000	39,575	147%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	20,000	49,900	104,009	208%
RENTS & ROYALTIES	100	100	31,000	31000%
OTHER MISCELLANEOUS REVENUE	33,200	33,200	85,870	259%
SUBTOTAL	53,300	83,200	220,879	265%
<u>NON-OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	2,000,000	2,000,000	2,000,000	100%
FUND BALANCE & UNDER COLLECTION	2,300,947	2,300,947	0	0%
SUBTOTAL	4,300,947	4,300,947	2,000,000	47%
GENERAL FUND	13,435,477	13,475,662	11,518,443	85%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING SEPTEMBER 30, 2019

GENERAL FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 18/19 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
CITY COMMISSION						
PERSONAL SERVICES	100,994	100,963	100%	0	0%	100%
OPERATING EXPENDITURES	29,216	25,939	89%	0	0%	89%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	130,210	126,902	97%	0	0%	97%
CITY MANAGER'S OFFICE						
PERSONAL SERVICES	370,563	350,567	95%	0	0%	95%
OPERATING EXPENDITURES	78,961	59,164	75%	0	0%	75%
CAPITAL OUTLAY	2,482	2,314	93%	0	0%	93%
GRANTS & AIDS	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	452,006	412,045	91%	0	0%	91%
DEPUTY CITY CLERK						
PERSONAL SERVICES	145,171	145,152	100%	0	0%	100%
OPERATING EXPENDITURES	45,267	45,244	100%	0	0%	100%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	190,438	190,396	100%	0	0%	100%
CITY ATTORNEY						
OPERATING EXPENDITURES	156,000	131,552	84%	4,169	3%	87%
TOTAL EXPENDITURES	156,000	131,552	84%	4,169	3%	87%
INFORMATION & TECHNOLOGY SERVICES						
PERSONAL SERVICES	143,838	135,940	95%	0	0%	95%
OPERATING EXPENDITURES	102,082	89,720	88%	12,337	12%	100%
CAPITAL OUTLAY	169,835	45,199	27%	14,577	9%	35%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	415,755	270,859	65%	26,914	6%	72%
FINANCE						
PERSONAL SERVICES	484,910	484,428	100%	0	0%	100%
OPERATING EXPENDITURES	90,518	73,249	81%	0	0%	81%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	575,428	557,677	97%	0	0%	97%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING SEPTEMBER 30, 2019

GENERAL FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 18/19 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>HUMAN RESOURCES</u>						
PERSONAL SERVICES	155,768	155,129	100%	0	0%	100%
OPERATING EXPENDITURES	67,567	42,328	63%	9,350	14%	76%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	223,335	197,457	88%	9,350	4%	93%
<u>FACILITIES MAINTENANCE</u>						
PERSONAL SERVICES	405,641	405,611	100%	0	0%	100%
OPERATING EXPENDITURES	140,481	131,872	94%	5,130	4%	98%
CAPITAL OUTLAY	43,526	43,525	100%	0	0%	100%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	589,648	581,008	99%	5,130	1%	99%
<u>GRANTS & CONTRACTS</u>						
PERSONAL SERVICES	0	0	0%	0	0%	0%
OPERATING EXPENDITURES	68,390	1,779	3%	0	0%	3%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	68,390	1,779	3%	0	0%	3%
<u>CP&D-PLANNING & DEVELOPMENT</u>						
PERSONAL SERVICES	427,049	427,029	100%	0	0%	100%
OPERATING EXPENDITURES	107,962	101,689	94%	3,600	3%	98%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	535,011	528,718	99%	3,600	1%	99%
<u>COMPLIANCE & RISK MANAGEMENT</u>						
PERSONAL SERVICES	295,231	253,224	86%	0	0%	86%
OPERATING EXPENDITURES	50,736	29,165	57%	3,000	6%	63%
CAPITAL OUTLAY	15,000	14,689	98%	0	0%	98%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	360,967	297,078	82%	3,000	0%	83%
<u>CP&D-BEAUTIFICATION BOARD</u>						
OPERATING EXPENDITURES	11,000	10,984	100%	0	0%	100%
TOTAL EXPENDITURES	11,000	10,984	100%	0	0%	100%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING SEPTEMBER 30, 2019

GENERAL FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 18/19 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
SPECIAL EXPENSE						
PERSONAL SERVICES	14,900	11,998	81%	0	0%	81%
OPERATING EXPENDITURES	116,274	100,575	86%	0	0%	86%
CAPITAL OUTLAY	104,900	77,078	73%	0	0%	73%
GRANTS & AIDS	43,625	20,000	46%	0	0%	46%
NON-OPERATING	2,850,657	950,477	33%	0	0%	33%
TOTAL EXPENDITURES	3,130,356	1,160,128	37%	0	0%	37%
PS-SOLID WASTE DISPOSAL						
OPERATING EXPENDITURES	699,312	690,705	99%	0	0%	99%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	699,312	690,705	99%	0	0%	99%
PS-PUBLIC WORKS						
PERSONAL SERVICES	414,213	405,484	98%	0	0%	98%
OPERATING EXPENDITURES	288,882	199,020	69%	29,815	10%	79%
CAPITAL OUTLAY	578,184	329,142	57%	224,188	39%	96%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,281,279	933,646	73%	254,003	20%	93%
FIRE RESCUE SERVICES						
OPERATING EXPENDITURES	10,854	9,630	89%	0	0%	89%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	10,854	9,630	89%	0	0%	89%
BUILDING INSPECTIONS						
PERSONAL SERVICES	170,050	169,552	100%	0	0%	100%
OPERATING EXPENDITURES	18,491	15,872	86%	0	0%	86%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	188,541	185,424	98%	0	0%	98%
APD-PATROL & ADMIN						
PERSONAL SERVICES	2,275,780	2,275,735	100%	0	0%	100%
OPERATING EXPENDITURES	445,294	437,176	98%	3,685	1%	99%
CAPITAL OUTLAY	190,503	173,782	91%	0	0%	91%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	2,911,577	2,886,693	99%	3,685	0%	99%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING SEPTEMBER 30, 2019

GENERAL FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 18/19 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>APD-COMMUNICATIONS</u>						
PERSONAL SERVICES	335,666	316,125	94%	0	0%	94%
OPERATING EXPENDITURES	14,433	11,766	82%	0	0%	82%
CAPITAL OUTLAY	163,100	0	0%	0	0%	0%
TOTAL EXPENDITURES	513,199	327,891	64%	0	0%	64%
<u>APD-SCHOOL CROSSING GUARDS</u>						
OPERATING EXPENDITURES	19,589	19,357	99%	0	0%	99%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	19,589	19,357	99%	0	0%	99%
<u>APD-EXPLORERS PROGRAM</u>						
OPERATING EXPENDITURES	2,215	2,196	99%	0	0%	99%
TOTAL EXPENDITURES	2,215	2,196	99%	0	0%	99%
<u>APD-RESERVE PROGRAM</u>						
OPERATING EXPENDITURES	1,000	180	18%	0	0%	18%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,000	180	18%	0	0%	18%
<u>RECREATION & CULTURE</u>						
PERSONAL SERVICES	379,377	379,350	100%	0	0%	100%
OPERATING EXPENDITURES	494,701	493,057	100%	1,584	0%	100%
CAPITAL OUTLAY	135,474	135,474	100%	0	0%	100%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,009,552	1,007,881	100%	1,584	0%	100%
GENERAL FUND	13,475,662	10,530,186	78%	311,435	2%	80%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING SEPTEMBER 30, 2019**

SPECIAL REVENUE FUNDS

FUND VARIOUS - SPECIAL REVENUE FUNDS: Special Revenue Funds are used to account for the proceeds of specific revenue sources that are designated for specified purposes or are restricted in use.

	FY 18/19 APPROVED BUDGET	FY 18/19 AMENDED BUDGET	YEAR TO DATE FY 18/19	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	604,596	604,596	609,820	101%
PERMITS, FEES & ASSESSMENTS	10,560	10,560	46,629	442%
INTERGOVERNMENTAL REVENUE	784,119	784,119	778,224	99%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	1,800	1,800	3,234	180%
MISCELLANEOUS REVENUE	9,670	32,670	31,252	96%
NON-OPERATING	2,703,378	2,703,378	181,051	7%
	4,114,123	4,137,123	1,650,210	40%
EXPENSES:				
GENERAL GOVERNMENT	30,843	30,843	0	0%
PUBLIC SAFETY	10,709	10,709	3,584	33%
ECONOMIC ENVIRONMENT	670,222	670,222	438,489	65%
PHYSICAL ENVIRONMENT	31,105	31,105	6,420	21%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	3,371,244	3,394,244	3,366,862	99%
	4,114,123	4,137,123	3,815,355	92%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	104,229	104,229	72,837	70%
OPERATING EXPENDITURES	361,652	386,278	247,738	64%
CAPITAL OUTLAY	3,518,962	3,517,336	3,393,355	96%
DEBT SERVICE	99,280	99,280	99,279	100%
GRANTS & AIDS	20,000	20,000	2,146	11%
NON-OPERATING	10,000	10,000	0	0%
	4,114,123	4,137,123	3,815,355	92%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING SEPTEMBER 30, 2019

SPECIAL REVENUE FUNDS REVENUES

REVENUE SOURCE	FY 18/19 APPROVED BUDGET	FY 18/19 AMENDED BUDGET	RECEIVED TO DATE FY 18/19	PERCENT COLLECTED
<u>TAXES</u>				
DISCRETIONARY SALES SURTAX	604,596	604,596	609,820	101%
SUBTOTAL	604,596	604,596	609,820	101%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
MITIGATION FEES	0	0	36,000	NA+
SPECIAL ASSESSMENTS	10,560	10,560	10,629	101%
SUBTOTAL	10,560	10,560	46,629	442%
<u>INTERGOVERNMENTAL REVENUE</u>				
FEDERAL GRANTS	0	0	0	0%
STATE GRANTS	0	0	0	0%
GRANTS FROM OTHER LOCAL UNITS	500,000	500,000	500,000	100%
PAYMENTS FROM LOCAL UNITS (FOR CRA)	284,119	284,119	278,224	98%
SUBTOTAL	784,119	784,119	778,224	99%
<u>CHARGES FOR SERVICES</u>				
OTHER MISCELLANEOUS CHARGES	0	0	0	0%
SUBTOTAL	0	0	0	0%
<u>FINES AND FORFEITURES</u>				
ADDT'L CRT COSTS-\$2 FOR LEO TRAINING	1,800	1,800	3,234	180%
SUBTOTAL	1,800	1,800	3,234	180%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	2,170	2,170	10,264	473%
RENTALS AND LEASES	7,500	7,500	12,975	173%
CONTRIBUTIONS AND DONATIONS	0	0	3,713	NA+
OTHER MISCELLANEOUS REVENUE	0	23,000	4,300	19%
SUBTOTAL	9,670	32,670	31,252	96%
<u>NON-OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN	1,881,232	1,881,232	181,051	10%
USE OF FUND BALANCE/UNDERCOLLECTION	822,146	822,146	0	0%
SUBTOTAL	2,703,378	2,703,378	181,051	7%
SPECIAL REVENUE FUNDS	4,114,123	4,137,123	1,650,210	40%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
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SPECIAL REVENUE FUNDS EXPENDITURES
BY MAJOR CATEGORY

SPECIAL REVENUE FUND	FY 18/19 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>ADDT'L COURT COST-\$2 FOR LEO TRAINING FUND</u>						
OPERATING EXPENDITURES	3,800	2,503	66%	0	0%	66%
TOTAL EXPENDITURES	3,800	2,503	66%	0	0%	66%
<u>WILD SPACES PUBLIC PLACES FUND</u>						
OPERATING EXPENDITURES	0	0	0%	0	0%	0%
CAPITAL OUTLAY	3,358,388	3,362,758	100%	0	0%	100%
TOTAL EXPENDITURES	3,358,388	3,362,758	100%	0	0%	100%
<u>EXPLORER SPECIAL REVENUE FUND</u>						
OPERATING EXPENDITURES	6,909	1,081	16%	0	0%	16%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	6,909	1,081	16%	0	0%	16%
<u>TREE BANK FUND</u>						
OPERATING EXPENDITURES	30,843	0	0%	0	0%	0%
TOTAL EXPENDITURES	30,843	0	0%	0	0%	0%
<u>TK BASIN SPECIAL ASSESSMENT</u>						
OPERATING EXPENDITURES	31,105	6,420	21%	0	0%	21%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	31,105	6,420	21%	0	0%	21%
<u>DONATION FUND</u>						
OPERATING EXPENDITURES	35,856	4,104	11%	0	0%	11%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	35,856	4,104	11%	0	0%	11%
<u>CRA FUND</u>						
PERSONAL SERVICES	104,229	72,837	70%	0	0%	70%
OPERATING EXPENDITURES	277,765	225,080	81%	8,550	3%	84%
CAPITAL OUTLAY	158,948	0	0%	30,597	19%	19%
DEBT SERVICE	99,280	99,279	100%	0	0%	100%
AIDS TO PRIVATE ORGANIZATIONS	20,000	2,146	11%	0	0%	11%
NON OPERATING	10,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	670,222	399,342	60%	39,147	6%	65%
SPECIAL REVENUE FUNDS	4,137,123	3,776,208	91%	39,147	1%	92%

**CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING SEPTEMBER 30, 2019**

DEBT SERVICE FUND

FUND 070 - DEBT SERVICE FUND: The Debt Service Fund is used to account for the accumulation of resources for, and the payment of the City's general long-term debt, interest, and other related debt service charges. Debt obligations related to the Enterprise funds are accounted for in those specific funds.

	FY 18/19 APPROVED BUDGET	FY 18/19 AMENDED BUDGET	YEAR TO DATE FY 18/19	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	0	0	0	0%
INTERGOVERNMENTAL	0	0	0	0%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	150	150	397	265%
NON-OPERATING	836,649	836,649	834,754	100%
	836,799	836,799	835,151	100%
EXPENSES:				
GENERAL GOVERNMENT	836,799	836,799	836,799	100%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	0	0	0	0%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	836,799	836,799	836,799	100%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	0	0	0	0%
CAPITAL OUTLAY	0	0	0	0%
DEBT SERVICE	836,799	836,799	836,799	100%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	0	0	0	0%
POWER COSTS	0	0	0	0%
	836,799	836,799	836,799	100%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING SEPTEMBER 30, 2019

DEBT SERVICE FUND REVENUES

REVENUE SOURCE	FY 18/19 APPROVED BUDGET	FY 18/19 AMENDED BUDGET	YEAR TO DATE FY 18/19	PERCENT COLLECTED
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	150	150	397	265%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	150	150	397	265%
<u>NON OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	65,329	65,329	65,329	100%
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN-GF	769,425	769,425	769,425	100%
FUND BALANCE & UNDER COLLECTION	1,895	1,895	0	0%
SUBTOTAL	836,649	836,649	834,754	100%
DEBT SERVICE FUND	836,799	836,799	835,151	100%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING SEPTEMBER 30, 2019

DEBT SERVICE FUND EXPENDITURES
 BY MAJOR CATEGORY

DEBT OBLIGATION	FY 18/19 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>OTHER DEBT COSTS</u>						
DEBT SERVICE	750	750	100%	0	0%	100%
	750	750	100%	0	0%	100%
<u>SECTION 108 LOAN</u>						
DEBT SERVICE	186,653	186,653	100%	0	0%	100%
TOTAL EXPENDITURES	186,653	186,653	100%	0	0%	100%
<u>SERIES 2016 CAPITAL IMPROVEMENT</u>						
DEBT SERVICE	649,396	649,396	100%	0	0%	100%
TOTAL EXPENDITURES	649,396	649,396	100%	0	0%	100%
DEBT SERVICE FUND	836,799	836,799	100%	0	0%	100%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING SEPTEMBER 30, 2019**

CAPITAL PROJECTS FUNDS

FUND 3XX - CAPITAL PROJECTS FUNDS: Capital Project Funds are used to account for financial resources to be used for the acquisition, construction, or improvement of major capital facilities (other than those financed by the Enterprise Funds or Special Assessments).

	FY 18/19 APPROVED BUDGET	FY 18/19 AMENDED BUDGET	YEAR TO DATE FY 18/19	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	0	0	0	0%
INTERGOVERNMENTAL REVENUE	10,087,575	10,087,575	2,775,625	28%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	0	0	59	NA+
NON-OPERATING	44,993	44,993	0	0%
	10,132,568	10,132,568	2,775,684	27%
EXPENSES:				
GENERAL GOVERNMENT	0	0	0	0%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	1,386,377	1,386,377	612,036	44%
TRANSPORTATION	8,742,464	8,742,464	8,519,832	97%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	3,727	3,727	0	0%
	10,132,568	10,132,568	9,131,868	90%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	137,790	138,877	126,076	91%
CAPITAL OUTLAY	9,994,778	9,993,691	9,005,792	90%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	0	0	0	0%
POWER COSTS	0	0	0	0%
	10,132,568	10,132,568	9,131,868	90%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
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CAPITAL PROJECTS FUNDS REVENUES

REVENUE SOURCE	FY 18/19 APPROVED BUDGET	FY 18/19 AMENDED BUDGET	RECEIVED TO DATE FY 18/19	PERCENT COLLECTED
<u>TAXES</u>				
DISCRETIONARY SALES SURTAX	0	0	0	0%
SUBTOTAL	0	0	0	0%
<u>INTERGOVERNMENTAL REVENUE</u>				
FEDERAL GRANTS	8,706,964	8,706,964	642,535	7%
STATE GRANTS	1,000,000	1,000,000	1,733,090	173%
GRANTS FROM OTHER LOCAL UNITS	380,611	380,611	400,000	105%
SUBTOTAL	10,087,575	10,087,575	2,775,625	28%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	0	0	59	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	0	59	NA+
<u>NON-OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	0	0	0	0%
USE OF FUND BALANCE	44,993	44,993	0	0%
SUBTOTAL	44,993	44,993	0	0%
CAPITAL PROJECTS FUNDS	10,132,568	10,132,568	2,775,684	27%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING SEPTEMBER 30, 2019

CAPITAL PROJECTS FUNDS EXPENDITURES
 BY MAJOR CATEGORY

CAPITAL PROJECT	FY 18/19 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
MILL CREEK SINK FUND						
CAPITAL OUTLAY	1,380,611	525,010	38%	87,026	6%	44%
TOTAL EXPENDITURES	1,380,611	525,010	38%	87,026	6%	44%
HERITAGE OAKS						
OPERATING EXPENSES	5,766	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	5,766	0	0%	0	0%	0%
SAN FELASCO CONSERVATION CORRIDOR						
OPERATING EXPENDITURES	3,727	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,727	0	0%	0	0%	0%
FL JOB GROWTH - SAN FELASCO PARKWAY						
OPERATING EXPENDITURES	562	562	100%	0	0%	100%
CAPITAL OUTLAY	6,754,438	1,512,380	22%	5,236,019	78%	100%
TOTAL EXPENDITURES	6,755,000	1,512,942	22%	5,236,019	78%	100%
CDBG - NEIGHBORHOOD REVITALIZATION						
OPERATING EXPENDITURES	35,500	24,317	68%	7,875	22%	91%
CAPITAL OUTLAY	700,000	364,730	52%	329,270	47%	99%
TOTAL EXPENDITURES	735,500	389,047	53%	337,145	46%	99%
CDBG - ECONOMIC DEVELOPMENT						
OPERATING EXPENDITURES	93,322	37,825	41%	55,497	59%	100%
CAPITAL OUTLAY	1,158,642	239,980	21%	711,377	61%	82%
TOTAL EXPENDITURES	1,251,964	277,805	22%	766,874	61%	83%
CAPITAL PROJECT FUNDS	10,132,568	2,704,804	27%	6,427,064	63%	90%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING SEPTEMBER 30, 2019**

ENTERPRISE FUNDS

FUND 010, 020, 030, 042 - ENTERPRISE FUNDS: Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises in which the intent of the governing body is that all costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The City's Electric, Water, Wastewater, and Mosquito Control services reside in Enterprise funds.

	FY 18/19 APPROVED BUDGET	FY 18/19 AMENDED BUDGET	YEAR TO DATE FY 18/19	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	0	0	0	0%
INTERGOVERNMENTAL REVENUE	0	0	0	0%
CHARGES FOR SERVICES	18,476,742	18,526,742	18,667,493	101%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	319,400	334,400	510,415	153%
NON-OPERATING	3,042,730	7,542,730	0	0%
	21,838,872	26,403,872	19,177,908	73%
EXPENSES:				
GENERAL GOVERNMENT	0	0	0	0%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	21,838,872	26,403,872	23,482,702	89%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	21,838,872	26,403,872	23,482,702	89%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	1,561,342	1,598,682	1,596,504	100%
OPERATING EXPENDITURES	1,504,350	1,605,737	1,346,835	84%
CAPITAL OUTLAY	4,536,803	8,915,702	6,613,240	74%
DEBT SERVICE	1,214,576	1,261,950	1,261,948	100%
GRANTS AND AIDS	0	0	0	0%
NON-OPERATING	4,639,801	4,639,801	4,539,801	98%
POWER COSTS	8,382,000	8,382,000	8,124,374	97%
	21,838,872	26,403,872	23,482,702	89%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING SEPTEMBER 30, 2019

ENTERPRISE FUNDS REVENUES

REVENUE SOURCE	FY 18/19 APPROVED BUDGET	FY 18/19 AMENDED BUDGET	RECEIVED TO DATE FY 18/19	PERCENT COLLECTED
<u>INTERGOVERNMENTAL REVENUE</u>				
GRANTS FROM LOCAL UNITS	0	0	0	0%
SUBTOTAL	0	0	0	0%
<u>CHARGES FOR SERVICES</u>				
PHYSICAL ENVIRONMENT-ELECTRIC	14,100,000	14,100,000	14,398,269	102%
PHYSICAL ENVIRONMENT-WATER	1,708,938	1,708,938	1,659,752	97%
PHYSICAL ENVIRONMENT-WASTEWATER	2,609,604	2,609,604	2,499,737	96%
PHYSICAL ENVIRONMENT-MOSQUITO	58,200	108,200	109,735	101%
SUBTOTAL	18,476,742	18,526,742	18,667,493	101%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	75,000	90,000	162,233	180%
RENTS & ROYALTIES	29,000	29,000	32,604	112%
OTHER MISCELLANEOUS REVENUE	215,400	215,400	315,578	147%
SUBTOTAL	319,400	334,400	510,415	153%
<u>NON-OPERATING</u>				
DEBT PROCEEDS	0	4,500,000	0	0%
TRANSFERS IN	0	0	0	0%
FUND BALANCE & UNDER COLLECTION	3,042,730	3,042,730	0	0%
SUBTOTAL	3,042,730	7,542,730	0	0%
ENTERPRISE FUNDS	21,838,872	26,403,872	19,177,908	73%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING SEPTEMBER 30, 2019

ENTERPRISE FUNDS EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 18/19 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>ELECTRIC UTILITY</u>						
PERSONAL SERVICES	967,556	967,395	100%	0	0%	100%
OPERATING EXPENDITURES	502,965	402,446	80%	80,883	16%	96%
CAPITAL OUTLAY	1,996,479	534,512	27%	226,187	11%	38%
DEBT SERVICE	470,709	470,709	100%	0	0%	100%
NON-OPERATING	2,892,165	2,892,165	100%	0	0%	100%
POWER COSTS	8,382,000	8,124,374	97%	0	0%	97%
TOTAL EXPENDITURES	15,211,874	13,391,601	88%	307,070	2%	90%
<u>WATER UTILITY</u>						
PERSONAL SERVICES	203,260	202,553	100%	0	0%	100%
OPERATING EXPENDITURES	394,104	252,811	64%	15,640	4%	68%
CAPITAL OUTLAY	3,335,030	2,168,529	65%	209,536	6%	71%
DEBT SERVICE	109,044	109,043	100%	0	0%	100%
NON-OPERATING	1,132,965	1,082,965	96%	0	0%	96%
TOTAL EXPENDITURES	5,174,403	3,815,901	74%	225,176	4%	78%
<u>WASTEWATER UTILITY</u>						
PERSONAL SERVICES	420,316	420,315	100%	0	0%	100%
OPERATING EXPENDITURES	653,636	531,390	81%	25,124	4%	85%
CAPITAL OUTLAY	3,549,693	2,439,170	69%	1,003,091	28%	97%
DEBT SERVICE	682,197	682,196	100%	0	0%	100%
NON-OPERATING	599,084	549,084	92%	0	0%	92%
TOTAL EXPENDITURES	5,904,926	4,622,155	78%	1,028,215	17%	96%
<u>MOSQUITO CONTROL</u>						
PERSONAL SERVICES	7,550	6,241	83%	0	0%	83%
OPERATING EXPENDITURES	55,032	38,541	70%	0	0%	70%
CAPITAL OUTLAY	34,500	32,215	93%	0	0%	93%
NON-OPERATING	15,587	15,587	100%	0	0%	100%
TOTAL EXPENDITURES	112,669	92,584	82%	0	0%	82%
ENTERPRISE FUNDS	26,403,872	21,922,241	83%	1,560,461	6%	89%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING SEPTEMBER 30, 2019**

INTERNAL SERVICE FUND

FUND 700 - INTERNAL SERVICE FUND: The Internal Service Fund is used to account for the provision of goods or services by Utility Administration, Utility Operations, Utility Billing, Warehouse Operations, and postage services for the City's utility system and other departments.

	FY 18/19 APPROVED BUDGET	FY 18/19 AMENDED BUDGET	YEAR TO DATE FY 18/19	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	0	0	440	NA+
INTERGOVERNMENTAL REVENUE	0	0	6,061	NA+
CHARGES FOR SERVICES	0	0	920	NA+
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	9,000	9,000	40,863	454%
NON-OPERATING	2,807,348	2,807,348	2,474,471	88%
	2,816,348	2,816,348	2,522,755	90%
EXPENSES:				
GENERAL GOVERNMENT	2,031,288	2,031,288	1,768,845	87%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	785,060	785,060	497,036	63%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	2,816,348	2,816,348	2,265,881	80%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	1,675,992	1,661,092	1,529,305	92%
OPERATING EXPENDITURES	765,301	783,201	496,026	63%
CAPITAL OUTLAY	96,889	93,889	7,404	8%
DEBT SERVICE	228,166	228,166	233,146	102%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	50,000	50,000	0	0%
POWER COSTS	0	0	0	0%
	2,816,348	2,816,348	2,265,881	80%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING SEPTEMBER 30, 2019

INTERNAL SERVICE FUND REVENUES

REVENUE SOURCE	FY 18/19 APPROVED BUDGET	FY 18/19 AMENDED BUDGET	YEAR TO DATE FY 18/19	PERCENT COLLECTED
<u>PERMITS, FEES & ASSESSMENTS</u>				
OTHER LICENSES, FEES, AND PERMITS	0	0	440	NA+
SUBTOTAL	0	0	440	NA+
<u>INTERGOVERNMENTAL REVENUE</u>				
OTHER FEDERAL GRANTS	0	0	6,061	NA+
SUBTOTAL	0	0	6,061	NA+
<u>CHARGES FOR SERVICES</u>				
OTHER MISCELLANEOUS CHARGES	0	0	920	NA+
SUBTOTAL	0	0	920	NA+
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	9,000	9,000	25,092	279%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	15,771	0%
SUBTOTAL	9,000	9,000	40,863	454%
<u>NON-OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	0	0	0	0%
SERIES 2016 DEBT PROCEEDS	0	0	0	0%
INTERFUND TRANSFER	2,474,472	2,474,472	2,474,471	100%
FUND BALANCE & UNDER COLLECTION	332,876	332,876	0	0%
SUBTOTAL	2,807,348	2,807,348	2,474,471	88%
INTERNAL SERVICE FUND	2,816,348	2,816,348	2,522,755	90%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING SEPTEMBER 30, 2019

INTERNAL SERVICE FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 18/19 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>FAS / UTILITY OPERATIONS</u>						
PERSONAL SERVICES	255,012	257,645	101%	0	0%	101%
OPERATING EXPENDITURES	27,877	24,738	89%	0	0%	89%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	282,889	282,383	100%	0	0%	100%
<u>FAS / UTILITY BILLING</u>						
PERSONAL SERVICES	292,020	263,239	90%	0	0%	90%
OPERATING EXPENDITURES	152,950	137,938	90%	0	0%	90%
CAPITAL OUTLAY	25,289	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	470,259	401,177	85%	0	0%	85%
<u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u>						
PERSONAL SERVICES	604,311	545,646	90%	0	0%	90%
OPERATING EXPENDITURES	217,932	105,909	49%	25,826	12%	60%
CAPITAL OUTLAY	1,600	1,065	67%	0	0%	67%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	823,843	652,620	79%	25,826	3%	82%
<u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u>						
PERSONAL SERVICES	53,151	52,759	99%	0	0%	99%
OPERATING EXPENDITURES	29,980	28,900	96%	0	0%	96%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	83,131	81,659	98%	0	0%	98%
<u>ISF - COMPLIANCE AND RISK MANAGEMENT</u>						
PERSONAL SERVICES	33,687	33,405	99%	0	0%	99%
OPERATING EXPENDITURES	460	460	100%	0	0%	100%
TOTAL EXPENDITURES	34,147	33,865	99%	0	0%	99%
<u>ISF - FAS / INFORMATION</u>						
PERSONAL SERVICES	58,853	58,169	99%	0	0%	99%
OPERATING EXPENDITURES	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	58,853	58,169	99%	0	0%	99%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING SEPTEMBER 30, 2019

INTERNAL SERVICE FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 18/19 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>PUBLIC SERVICES-WATER DISTRIBUTION/COLLECTION</u>						
PERSONAL SERVICES	364,058	318,442	87%	0	0%	87%
OPERATING EXPENDITURES	354,002	168,488	48%	3,767	1%	49%
CAPITAL OUTLAY	67,000	6,339	9%	0	0%	9%
TOTAL EXPENDITURES	785,060	493,269	63%	3,767	0%	63%
<u>DEBT SERVICE FUND - SERIES 2016</u>						
DEBT SERVICE	228,166	233,146	102%	0	0%	102%
TOTAL EXPENDITURES	228,166	233,146	102%	0	0%	102%
<u>INTERNAL SERVICE FUND RESERVES</u>						
NON-OPERATING	50,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	50,000	0	0%	0	0%	0%
INTERNAL SERVICE FUND	2,816,348	2,236,288	79%	29,593	1%	80%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING SEPTEMBER 30, 2019**

ALL CITY FUNDS

	FY 18/19 APPROVED BUDGET	FY 18/19 AMENDED BUDGET	YEAR TO DATE FY 18/19	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	6,968,034	6,968,034	7,040,364	101%
PERMITS, FEES & ASSESSMENTS	608,560	608,560	601,300	99%
INTERGOVERNMENTAL	11,837,658	11,845,943	4,643,238	39%
CHARGES FOR SERVICES	19,605,570	19,655,570	19,858,299	101%
FINES AND FORFEITURES	26,800	28,800	42,809	149%
MISCELLANEOUS REVENUE	391,520	459,420	803,865	175%
NON-OPERATING	13,736,045	18,236,045	5,490,276	30%
	53,174,187	57,802,372	38,480,151	67%

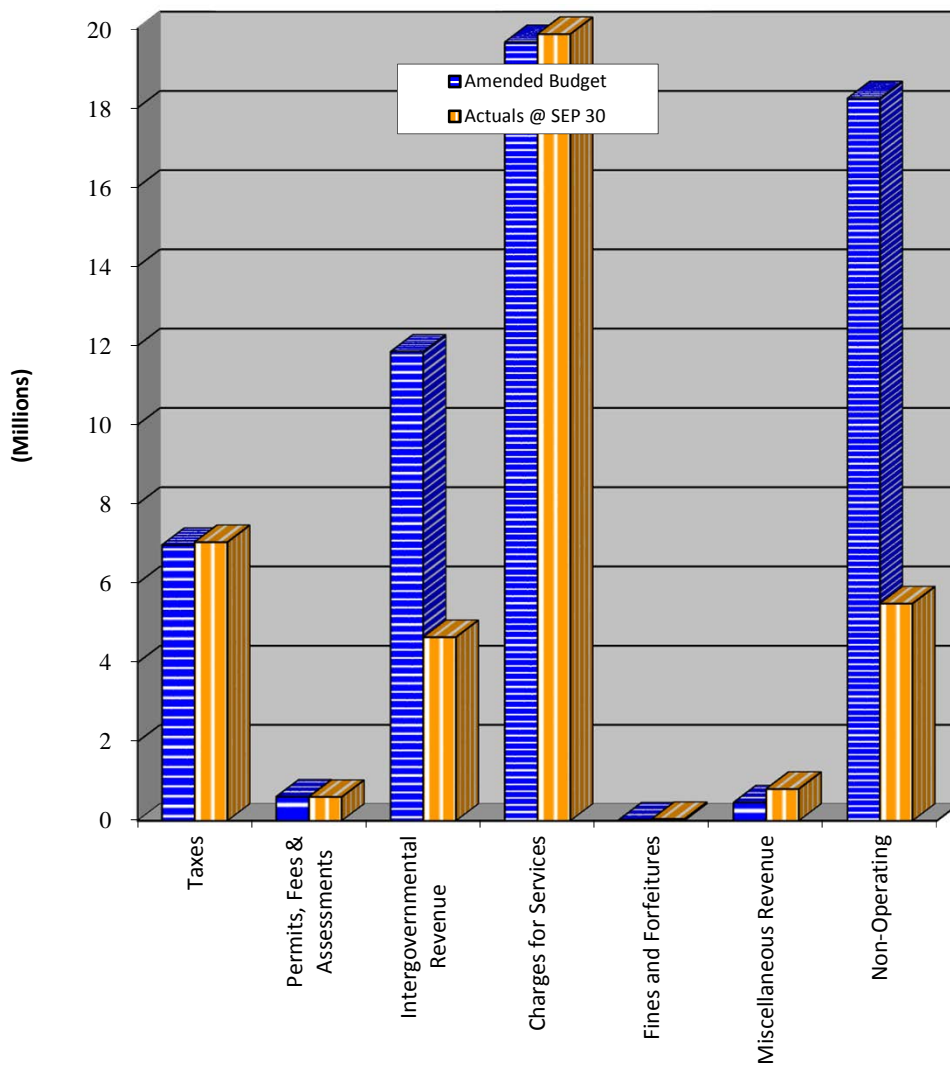
EXPENSES:				
GENERAL GOVERNMENT	9,714,624	9,737,474	7,124,390	73%
PUBLIC SAFETY	3,660,399	3,657,684	3,438,640	94%
ECONOMIC ENVIRONMENT	670,222	670,222	438,489	65%
PHYSICAL ENVIRONMENT	24,740,726	29,305,726	25,277,526	86%
TRANSPORTATION	10,023,743	10,023,743	9,707,481	97%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	4,364,473	4,407,523	4,376,327	99%
	53,174,187	57,802,372	50,362,854	87%

MAJOR EXPENDITURE CATEGORIES:

PERSONAL SERVICES	9,443,714	9,458,164	9,214,933	97%
OPERATING EXPENDITURES	5,740,595	5,998,308	5,011,564	84%
CAPITAL OUTLAY	19,614,974	23,923,622	20,079,759	84%
DEBT SERVICE	2,378,821	2,426,195	2,431,172	100%
GRANTS & AIDS	63,625	63,625	22,146	35%
NON-OPERATING	7,550,458	7,550,458	5,490,278	73%
POWER COSTS	8,382,000	8,382,000	8,113,001	97%
	53,174,187	57,802,372	50,362,854	87%

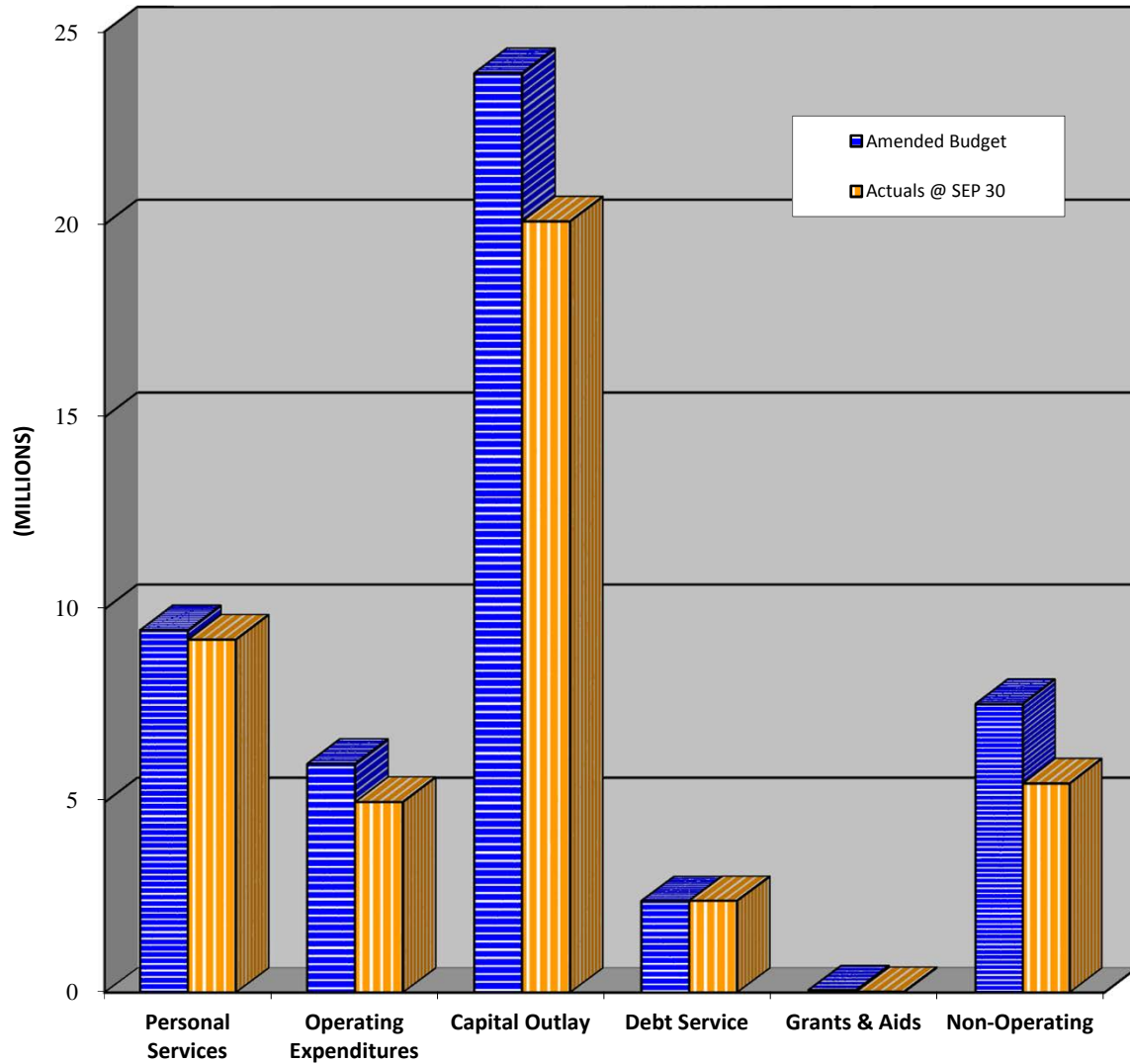
Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 67% of budget for the fiscal year. Taxes are at 101% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (99%); Intergovernmental Revenue (39%); Charges for Services (101%); Fines and Forfeitures (149%); Miscellaneous Revenue (175%); and Non-Operating Revenue (30%).



Expenditures by Major Category All City Funds

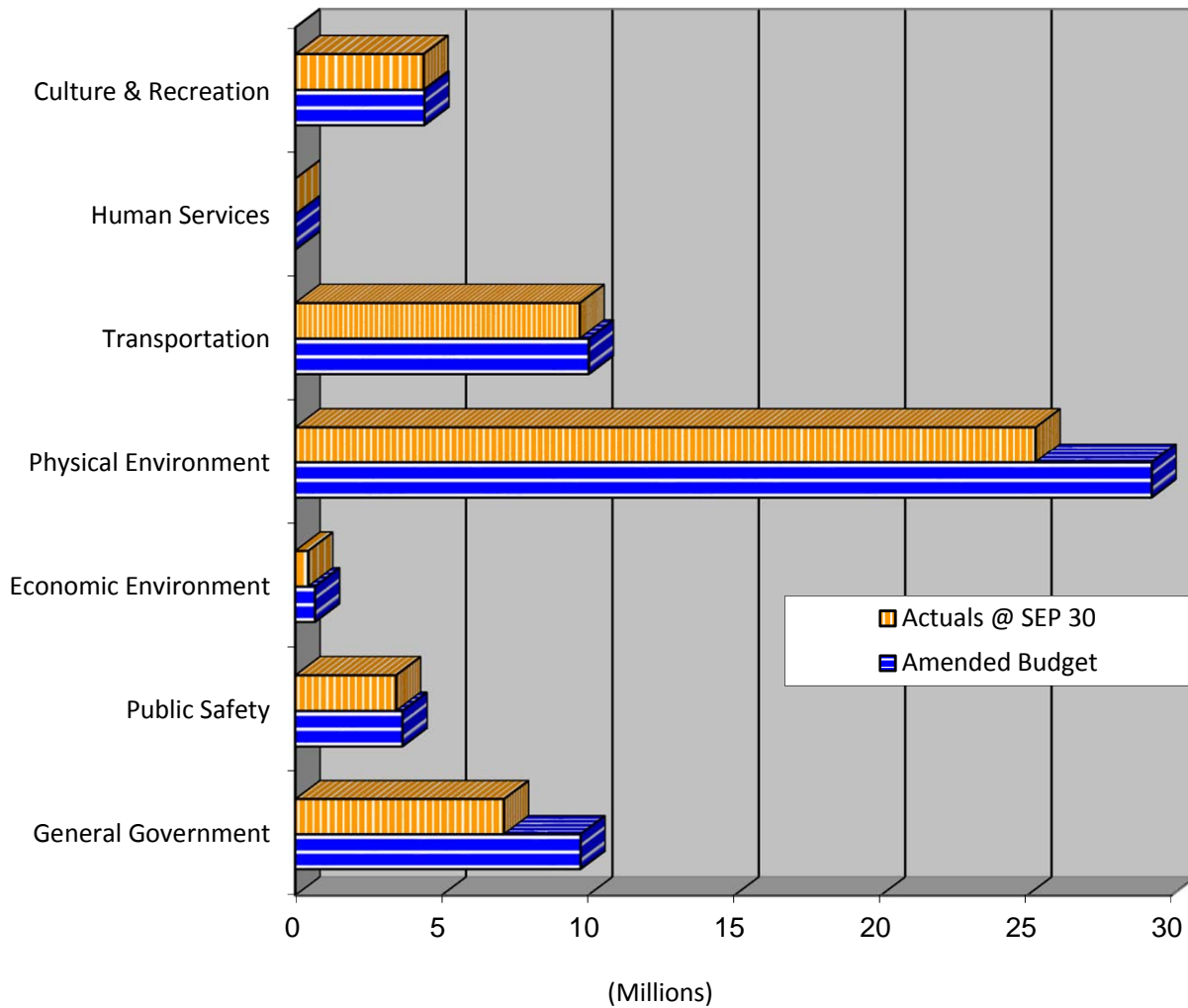
Overall, City expenditures and encumbrances are at 87% of budget for the period. The Personal Services category is at 97% of budget for the fiscal year. The Operating Expenditures category is at 84%, with encumbrances for legal and residential waste collection services of approximately \$4K. Capital Outlay is at 84%, Debt Service is 100%, Grants & Aids is 35% and Non-Operating Expenditures are at 73%. Encumbrances for future expenditures account for 14.5% (aprox. \$8.4M) of the budget total.



* Encumbered activity are purchase orders that are reserved for payment, but have not been paid as of the report date.

Budget Performance by Function All City Funds

Overall, expenditures are at 87% of budget with General Government expenses at 73%, Public Safety at 94%, Economic Environment at 65%, Physical Environment at 86% (Enterprise Funds, Water Collection and Distribution & residential waste collection services), Transportation at 97%, and Culture & Recreation at 99%.



INVESTMENTS AND CASH

Purpose

The purpose of this section is to report the City's cash and investment holdings at the end of each month. These funds are managed in accordance with the City's Investment Policies, which are designed to ensure the prudent management of public funds, the availability of operating and capital funds when needed, and an investment return competitive with comparable funds and financial market indices.

Investment Objectives

The foremost objective of the City's investment program is the safety of the principal of those funds within the portfolios. The portfolio is managed in a manner that funds are available to meet reasonably anticipated cash flow requirements in an orderly manner. The portfolio is designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. However, return on investment is insignificant in comparison to the safety and liquidity objectives described above. The City's core investments are limited to relatively low risk investment instruments in anticipation of earning fair return relative to the risk being assumed.

Defining Principal

Principal, when dealing with investments, can be defined as the original amount invested in a security.

Defining of Portfolio

A portfolio can be defined as various investment instruments possessed by an individual or organization.

Defining Rate of Return on Investment

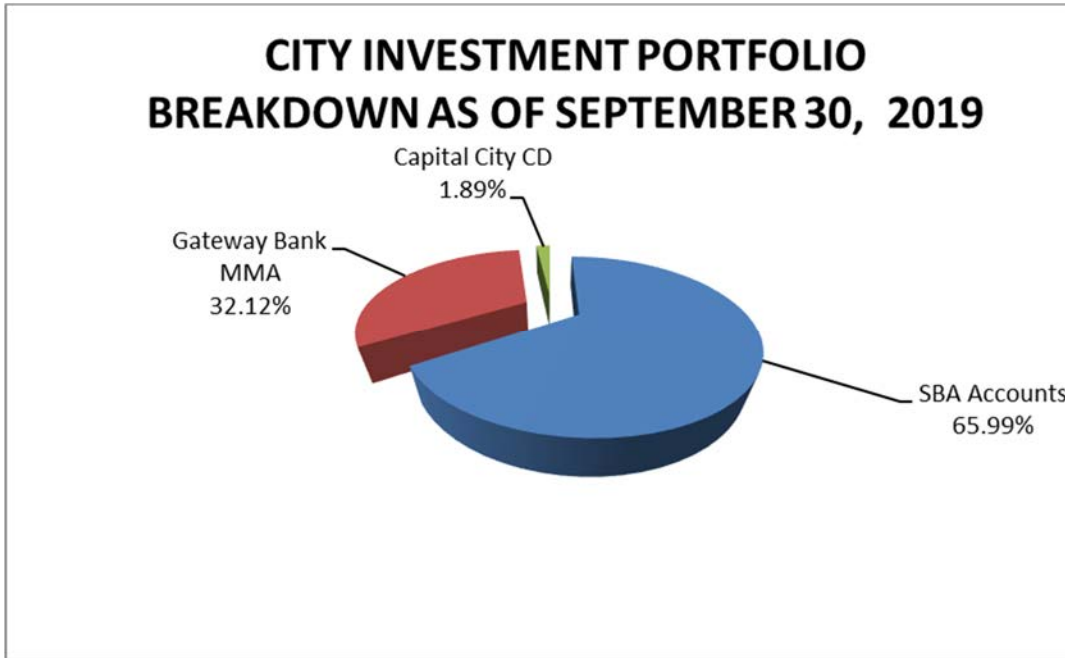
The Rate of Return on Investment refers to the benefits (the profits) to an investor or organization relative to the cost of the initial investment. It is similar to the rate of profit as a measure of profitability.

Conclusion

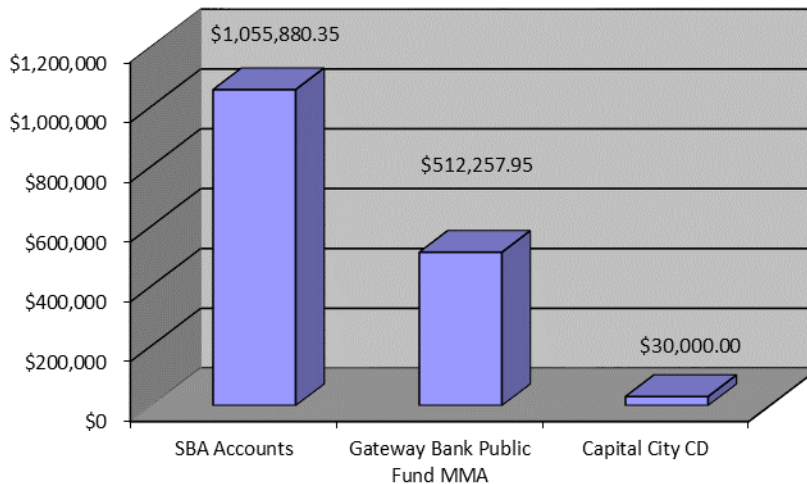
The City's cash and investments are pursuant to Section 218.415, Florida Statutes as well as the City's own adopted Investment Policy. To ensure that the City's funds are effectively managed, the Finance Director and other appropriate staff shall annually complete eight (8) hours of continuing professional education in subjects or courses of study related to investment practices and products.

INVESTMENTS AND CASH

As of September 30, 2019, the City's investment portfolio totaled **\$1,598,138.30**. The portfolio consists of: two State Board of Administration Investment Pool (SBA) accounts, one money market account and a certificate of deposit account. The graphs below illustrate the breakdown, by percentage, of each investment.



INVESTMENTS AS OF SEPTEMBER 30, 2019



INVESTMENTS AND CASH

As of September 30, 2019, the City had cash holdings in several accounts with Capital City Bank, CenterState Bank (formerly Gateway Bank) and Renasant Bank (formerly Alarion & Heritage) that totaled **\$21,554,785.50**. Each bank account has a specific purpose. The accounts are listed as follows:

- Main Operating account: This account is for the City's daily deposits (utility payments, grant revenue, etc.) and expenses (vendor payments, debt service payments, etc.).
- Payroll account: This account is for payroll-related expenses (salaries payable).
- Community Redevelopment Agency (CRA) account: This account is for deposits and expenses related to CRA activities.
- Police Forfeiture account: This account is for fines and forfeiture funds received by the Alachua Police Department. Expenditures from this account will not be permitted without Commission approval.
- Section 108 account: This account is for the pay-down of the City's Section 108 outstanding debt that was related to infrastructure within the City.
- Series 2016 Repayment: This account is intended to be utilized to make the annual Series 2016 Debt payments.
- Restricted Deposit account: This account is for utility customer deposits only.
- Explorer account: This account is for deposits and expenses related to Police Explorer activities.
- Heritage Oaks account: This account is for funds related to the completion of improvements to the Heritage Oaks subdivision Phase I.
- SRF Repayment Money Market account: This account is for the repayment of the State Revolving Fund (SRF) loan related to the construction of the waste water facility.
- Series 2019 Projects Account: This account is utilized to fund the water and wastewater infrastructure improvements along US Highway 441.

The bank account balances as of the end of the report period are as follows:

Bank Account	September Balance	Percentage of Total
Operating Account	\$16,524,094.87	76.66%
Payroll Account	\$7,861.99	0.04%
CRA Account	\$627,910.97	2.91%
Police Forfeiture Account	\$12,823.79	0.06%
Section 108 Account	\$26,529.63	0.12%
Series 2016 Repayment Account	\$17,307.33	0.08%
Series 2019 Projects Account	\$2,360,949.40	10.95%
Deposit Account	\$1,739,369.41	8.07%
Explorer Account	\$5,900.10	0.03%
SRF Repayment Account	\$207,304.16	0.96%
Heritage Oaks Account	\$24,733.85	0.11%
TOTAL	\$21,554,785.50	100.00%