

CITY OF ALACHUA



FISCAL ANALYSIS REPORT

FISCAL YEAR 2018-2019
THROUGH JULY 31, 2019

AUGUST 26, 2019



City of
ALACHUA

THE GOOD LIFE COMMUNITY

**FINANCE AND ADMINISTRATIVE SERVICES
FISCAL ANALYSIS
FY 2018-2019
THROUGH JULY 31, 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 JULY 31, 2019**

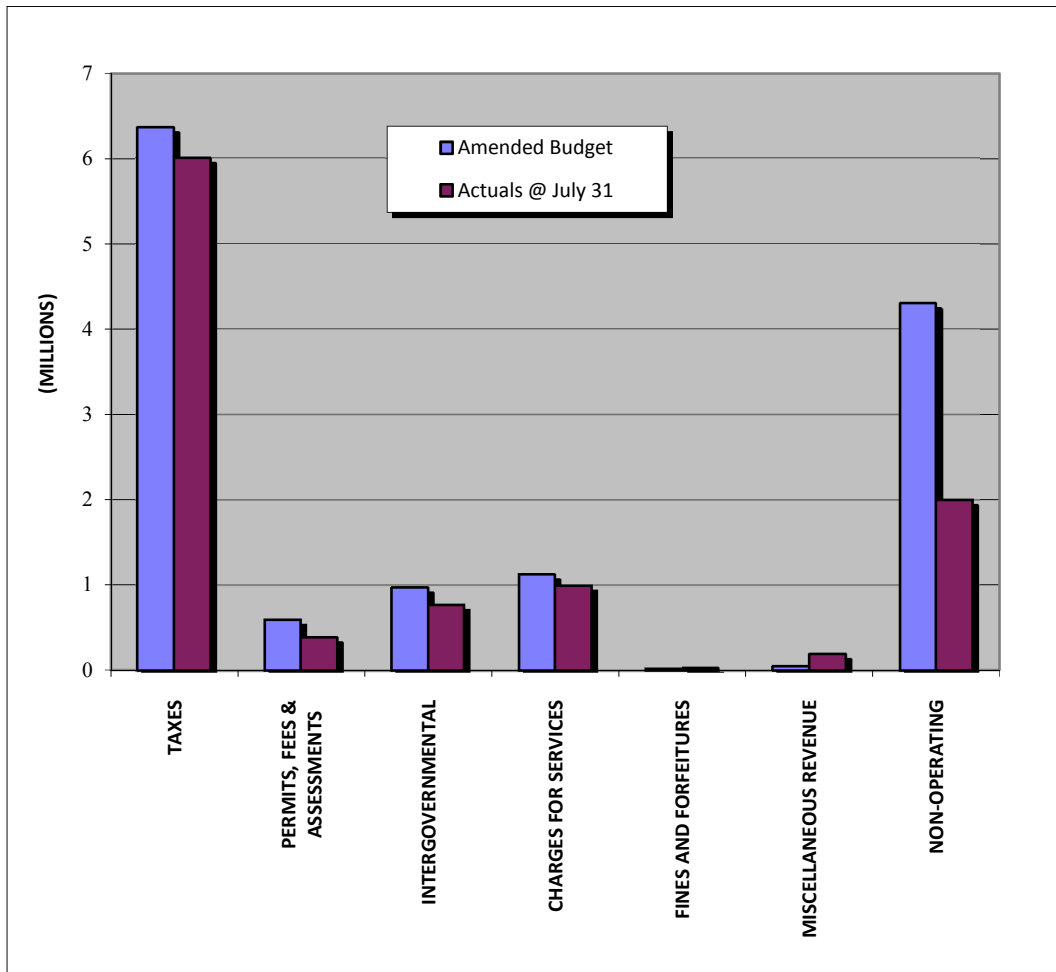
GENERAL FUND

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	5,957,733	94%
PERMITS, FEES & ASSESSMENTS	598,000	598,000	390,798	65%
INTERGOVERNMENTAL	965,964	974,249	772,597	79%
CHARGES FOR SERVICES	1,128,828	1,128,828	1,000,955	89%
FINES AND FORFEITURES	25,000	27,000	31,535	117%
MISCELLANEOUS REVENUE	53,300	53,300	199,188	374%
NON-OPERATING	4,300,947	4,300,947	2,000,000	47%
	13,435,477	13,445,762	10,352,806	77%
EXPENSES:				
GENERAL GOVERNMENT	6,815,694	6,826,694	3,930,667	58%
PUBLIC SAFETY	3,649,690	3,648,975	2,782,712	76%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	699,312	699,312	686,619	98%
TRANSPORTATION	1,281,279	1,281,279	932,906	73%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	989,502	989,502	857,743	87%
	13,435,477	13,445,762	9,190,647	68%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	6,102,151	6,102,151	4,767,597	78%
OPERATING EXPENDITURES	2,971,502	3,016,879	2,563,608	85%
CAPITAL OUTLAY	1,467,542	1,432,450	888,965	62%
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	13,445,762	9,190,647	68%

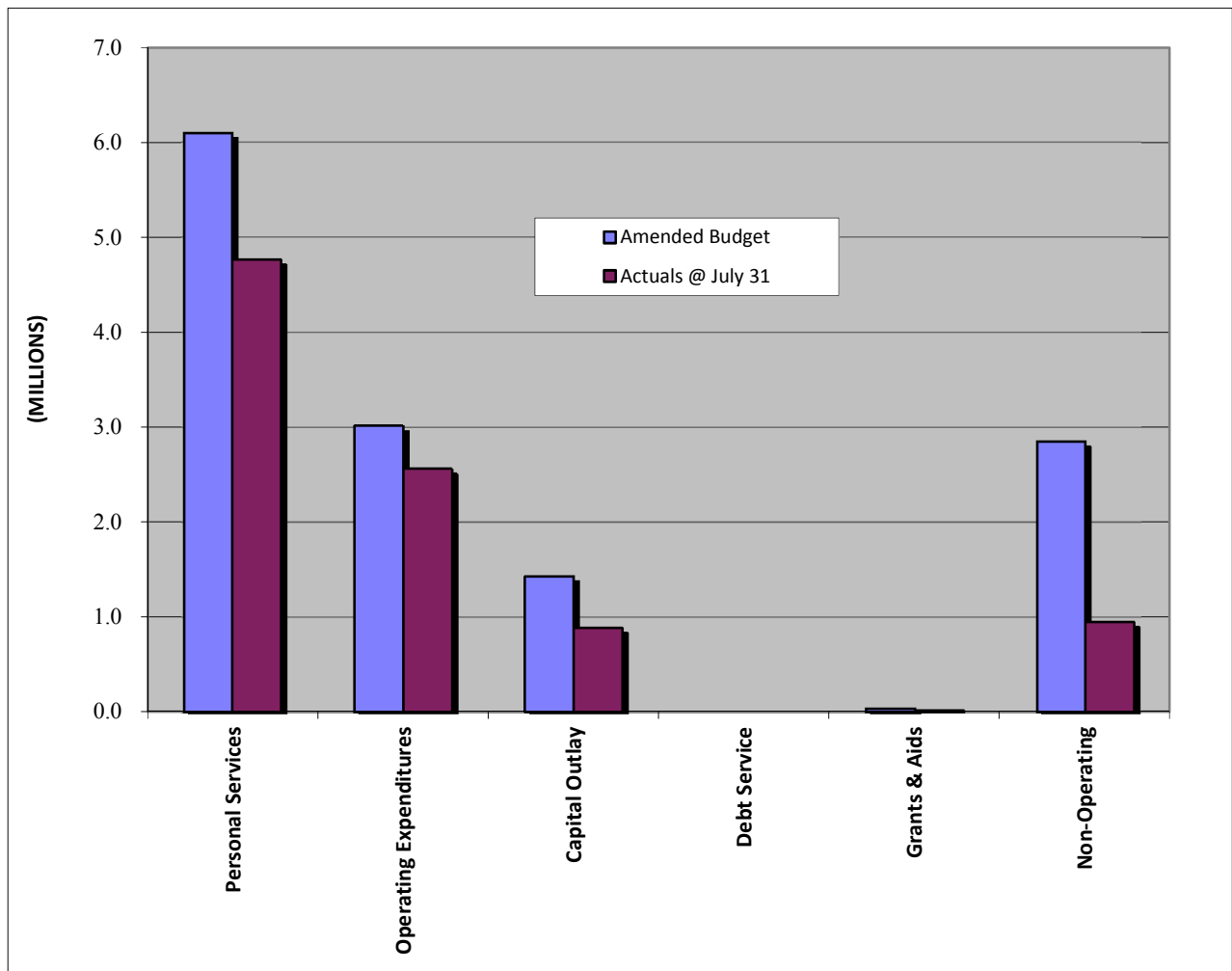
**Revenues by Major Category
General Fund**

As of July 31, 2019, the City of Alachua collected 77% of budgeted General Fund revenues. Tax collections are at 94%. 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 65%. The Intergovernmental Revenues are at 79%. Charges for Services are at 89%, Fines & Forfeitures are at 117%, Miscellaneous Revenues are at 374% and Non-Operating Revenues are at 47%.



Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 68%. Personal Services are at 78% with Operating Expenditures at 85%. The Capital Outlay category is at 62%, Grants & Aids are 46% and Non-Operating expenditures are at 33%. Encumbrances for legal and residential waste collection account for 2% of the expense line total (aprox. \$208K).



CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 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	4,280,051	101%
LOCAL OPTION FUEL TAXES	261,603	261,603	194,496	74%
UTILITY SERVICES TAXES	1,500,000	1,500,000	1,182,687	79%
COMMUNICATIONS SERVICES TAXES	319,597	319,597	248,820	78%
LOCAL BUSINESS TAXES	49,000	49,000	51,679	105%
SUBTOTAL	6,363,438	6,363,438	5,957,733	94%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
BUILDING PERMITS	288,000	288,000	126,678	44%
FRANCHISE FEES	310,000	310,000	264,120	85%
SUBTOTAL	598,000	598,000	390,798	65%
<u>INTERGOVERNMENTAL REVENUE</u>				
STATE-SHARED REVENUES	965,964	965,964	772,597	80%
GRANTS	0	8,285	0	0%
SUBTOTAL	965,964	974,249	772,597	79%
<u>CHARGES FOR SERVICES</u>				
GENERAL GOVERNMENT	85,550	85,550	69,225	81%
PUBLIC SAFETY	188,918	188,918	172,346	91%
PHYSICAL ENVIRONMENT	792,360	792,360	675,243	85%
TRANSPORTATION	0	0	0	0%
CULTURE & RECREATION	62,000	62,000	84,141	136%
OTHER CHARGES FOR SVCS	0	0	0	0%
SUBTOTAL	1,128,828	1,128,828	1,000,955	89%
<u>FINES & FORFEITURES</u>				
FINES & FORFEITURES	25,000	25,000	31,059	124%
OTHER FINES & FORFEITURES	0	2,000	476	24%
SUBTOTAL	25,000	27,000	31,535	117%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	20,000	20,000	88,250	441%
RENTS & ROYALTIES	100	100	31,000	31000%
OTHER MISCELLANEOUS REVENUE	33,200	33,200	79,938	241%
SUBTOTAL	53,300	53,300	199,188	374%
<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	13,445,762	10,352,806	77%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 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
CITY COMMISSION						
PERSONAL SERVICES	100,994	83,556	83%	0	0%	83%
OPERATING EXPENDITURES	29,216	22,956	79%	0	0%	79%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	130,210	106,512	82%	0	0%	82%
CITY MANAGER'S OFFICE						
PERSONAL SERVICES	370,563	276,589	75%	0	0%	75%
OPERATING EXPENDITURES	79,165	47,620	60%	1,185	1%	62%
CAPITAL OUTLAY	2,278	0	0%	1,296	57%	57%
GRANTS & AIDS	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	452,006	324,209	72%	2,481	1%	72%
DEPUTY CITY CLERK						
PERSONAL SERVICES	144,971	115,282	80%	0	0%	80%
OPERATING EXPENDITURES	40,517	42,923	106%	0	0%	106%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	185,488	158,205	85%	0	0%	85%
CITY ATTORNEY						
OPERATING EXPENDITURES	156,000	94,595	61%	39,558	25%	86%
TOTAL EXPENDITURES	156,000	94,595	61%	39,558	25%	86%
INFORMATION & TECHNOLOGY SERVICES						
PERSONAL SERVICES	145,288	107,424	74%	0	0%	74%
OPERATING EXPENDITURES	92,632	76,102	82%	15,675	17%	99%
CAPITAL OUTLAY	177,835	16,829	9%	44,551	25%	35%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	415,755	200,355	48%	60,226	14%	63%
FINANCE						
PERSONAL SERVICES	484,910	384,151	79%	0	0%	79%
OPERATING EXPENDITURES	90,518	68,532	76%	2,230	2%	78%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	575,428	452,683	79%	2,230	0%	79%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 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	122,357	79%	0	0%	79%
OPERATING EXPENDITURES	67,567	29,859	44%	13,837	20%	65%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	223,335	152,216	68%	13,837	6%	74%
<u>FACILITIES MAINTENANCE</u>						
PERSONAL SERVICES	394,941	326,778	83%	0	0%	83%
OPERATING EXPENDITURES	160,707	111,247	69%	12,584	8%	77%
CAPITAL OUTLAY	34,000	43,525	128%	0	0%	128%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	589,648	481,550	82%	12,584	2%	84%
<u>GRANTS & CONTRACTS</u>						
PERSONAL SERVICES	0	0	0%	0	0%	0%
OPERATING EXPENDITURES	68,390	1,088	2%	0	0%	2%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	68,390	1,088	2%	0	0%	2%
<u>CP&D-PLANNING & DEVELOPMENT</u>						
PERSONAL SERVICES	422,149	337,888	80%	0	0%	80%
OPERATING EXPENDITURES	107,962	92,095	85%	5,565	5%	90%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	530,111	429,983	81%	5,565	1%	82%
<u>COMPLIANCE & RISK MANAGEMENT</u>						
PERSONAL SERVICES	297,131	194,774	66%	0	0%	66%
OPERATING EXPENDITURES	48,836	24,796	51%	0	0%	51%
CAPITAL OUTLAY	15,000	14,689	98%	0	0%	98%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	360,967	234,259	65%	0	0%	65%
<u>CP&D-BEAUTIFICATION BOARD</u>						
OPERATING EXPENDITURES	9,000	7,824	87%	1,120	12%	99%
TOTAL EXPENDITURES	9,000	7,824	87%	1,120	12%	99%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 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	11,400	6,467	57%	0	0%	57%
OPERATING EXPENDITURES	119,774	92,365	77%	1,135	1%	78%
CAPITAL OUTLAY	104,900	63,565	61%	15,578	15%	75%
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	1,132,874	36%	16,713	1%	37%
PS-SOLID WASTE DISPOSAL						
OPERATING EXPENDITURES	699,312	518,521	74%	168,098	24%	98%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	699,312	518,521	74%	168,098	24%	98%
PS-PUBLIC WORKS						
PERSONAL SERVICES	414,213	324,288	78%	0	0%	78%
OPERATING EXPENDITURES	289,932	163,294	56%	60,418	21%	77%
CAPITAL OUTLAY	577,134	190,545	33%	194,361	34%	67%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,281,279	678,127	53%	254,779	20%	73%
FIRE RESCUE SERVICES						
OPERATING EXPENDITURES	10,854	6,921	64%	0	0%	64%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	10,854	6,921	64%	0	0%	64%
BUILDING INSPECTIONS						
PERSONAL SERVICES	170,050	134,749	79%	0	0%	79%
OPERATING EXPENDITURES	20,491	11,898	58%	0	0%	58%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	190,541	146,647	77%	0	0%	77%
APD-PATROL & ADMIN						
PERSONAL SERVICES	2,220,680	1,808,317	81%	0	0%	81%
OPERATING EXPENDITURES	432,509	358,829	83%	12,244	3%	86%
CAPITAL OUTLAY	192,703	156,357	81%	12,195	6%	87%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	2,845,892	2,323,503	82%	24,439	1%	83%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 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	390,766	251,930	64%	0	0%	64%
OPERATING EXPENDITURES	19,233	11,569	60%	0	0%	60%
CAPITAL OUTLAY	163,100	0	0%	0	0%	0%
TOTAL EXPENDITURES	573,099	263,499	46%	0	0%	46%
<u>APD-SCHOOL CROSSING GUARDS</u>						
OPERATING EXPENDITURES	23,589	15,509	66%	0	0%	66%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	23,589	15,509	66%	0	0%	66%
<u>APD-EXPLORERS PROGRAM</u>						
OPERATING EXPENDITURES	2,000	2,014	101%	0	0%	101%
TOTAL EXPENDITURES	2,000	2,014	101%	0	0%	101%
<u>APD-RESERVE PROGRAM</u>						
OPERATING EXPENDITURES	3,000	180	6%	0	0%	6%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,000	180	6%	0	0%	6%
<u>RECREATION & CULTURE</u>						
PERSONAL SERVICES	378,327	293,047	77%	0	0%	77%
OPERATING EXPENDITURES	445,675	406,965	91%	22,257	5%	96%
CAPITAL OUTLAY	165,500	135,474	82%	0	0%	82%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	989,502	835,486	84%	22,257	2%	87%
GENERAL FUND	13,445,762	8,566,760	64%	623,887	5%	68%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JULY 31, 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	464,276	77%
PERMITS, FEES & ASSESSMENTS	10,560	10,560	46,629	442%
INTERGOVERNMENTAL REVENUE	784,119	784,119	278,224	35%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	1,800	1,800	2,634	146%
MISCELLANEOUS REVENUE	9,670	32,670	26,411	81%
NON-OPERATING	2,703,378	2,703,378	181,051	7%
	4,114,123	4,137,123	999,225	24%
EXPENSES:				
GENERAL GOVERNMENT	30,843	30,843	0	0%
PUBLIC SAFETY	10,709	10,709	2,503	23%
ECONOMIC ENVIRONMENT	670,222	670,222	414,550	62%
PHYSICAL ENVIRONMENT	31,105	31,105	6,100	20%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	3,371,244	3,394,244	3,202,565	94%
	4,114,123	4,137,123	3,625,718	88%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	104,229	104,229	61,124	59%
OPERATING EXPENDITURES	361,652	386,278	233,586	60%
CAPITAL OUTLAY	3,518,962	3,517,336	3,229,583	92%
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	3,625,718	88%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 2019

SPECIAL REVENUE FUNDS REVENUES

<u>REVENUE SOURCE</u>	<u>FY 18/19 APPROVED BUDGET</u>	<u>FY 18/19 AMENDED BUDGET</u>	<u>RECEIVED TO DATE FY 18/19</u>	<u>PERCENT COLLECTED</u>
<u>TAXES</u>				
DISCRETIONARY SALES SURTAX	604,596	604,596	464,276	77%
SUBTOTAL	604,596	604,596	464,276	77%
<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	0	0%
PAYMENTS FROM LOCAL UNITS (FOR CRA)	284,119	284,119	278,224	98%
SUBTOTAL	784,119	784,119	278,224	35%
<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	2,634	146%
SUBTOTAL	1,800	1,800	2,634	146%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	2,170	2,170	9,123	420%
RENTALS AND LEASES	7,500	7,500	9,625	128%
CONTRIBUTIONS AND DONATIONS	0	0	3,363	NA+
OTHER MISCELLANEOUS REVENUE	0	23,000	4,300	19%
SUBTOTAL	9,670	32,670	26,411	81%
<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	999,225	24%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 2019

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>ADD'L COURT COSTS- 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	2,450,202	73%	748,784	22%	95%
TOTAL EXPENDITURES	3,358,388	2,450,202	73%	748,784	22%	95%
<u>EXPLORER SPECIAL REVENUE FUND</u>						
OPERATING EXPENDITURES	6,909	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	6,909	0	0%	0	0%	0%
<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	2,700	9%	3,400	11%	20%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	31,105	2,700	9%	3,400	11%	20%
<u>DONATION FUND</u>						
OPERATING EXPENDITURES	35,856	3,579	10%	0	0%	10%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	35,856	3,579	10%	0	0%	10%
<u>CRA FUND</u>						
PERSONAL SERVICES	104,229	61,124	59%	0	0%	59%
OPERATING EXPENDITURES	277,765	181,889	65%	39,515	14%	80%
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	344,438	51%	70,112	10%	62%
SPECIAL REVENUE FUNDS	4,137,123	2,803,422	68%	822,296	20%	88%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JULY 31, 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	367	245%
NON-OPERATING	836,649	836,649	834,754	100%
	836,799	836,799	835,121	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 JULY 31, 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	367	245%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	150	150	367	245%
<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	835,121	100%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 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 JULY 31, 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	613,107	6%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	0	0	50	NA+
NON-OPERATING	44,993	44,993	0	0%
	10,132,568	10,132,568	613,157	6%
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	612,037	44%
TRANSPORTATION	8,742,464	8,742,464	8,520,216	97%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	3,727	3,727	0	0%
	10,132,568	10,132,568	9,132,253	90%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	137,790	138,352	126,459	91%
CAPITAL OUTLAY	9,994,778	9,994,216	9,005,794	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	9,132,253	90%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 2019

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	21,025	0%
STATE GRANTS	1,000,000	1,000,000	192,082	0%
GRANTS FROM OTHER LOCAL UNITS	380,611	380,611	400,000	105%
SUBTOTAL	10,087,575	10,087,575	613,107	6%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	0	0	50	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	0	50	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	613,157	6%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
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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	506,407	37%	105,630	8%	44%
TOTAL EXPENDITURES	1,380,611	506,407	37%	105,630	8%	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	652,962	10%	6,095,437	90%	100%
TOTAL EXPENDITURES	6,755,000	653,524	10%	6,095,437	90%	100%
CDBG - NEIGHBORHOOD REVITALIZATION						
OPERATING EXPENDITURES	35,500	19,000	54%	13,575	38%	92%
CAPITAL OUTLAY	700,000	0	0%	694,000	99%	99%
TOTAL EXPENDITURES	735,500	19,000	3%	707,575	96%	99%
CDBG - ECONOMIC DEVELOPMENT						
OPERATING EXPENDITURES	92,797	25,225	27%	68,097	73%	101%
CAPITAL OUTLAY	1,159,167	0	0%	951,358	82%	82%
TOTAL EXPENDITURES	1,251,964	25,225	2%	1,019,455	81%	83%
CAPITAL PROJECT FUNDS	10,132,568	1,204,156	12%	7,928,097	78%	90%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JULY 31, 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	50,000	49,261	99%
CHARGES FOR SERVICES	18,476,742	18,476,742	15,073,042	82%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	319,400	334,400	393,269	118%
NON-OPERATING	3,042,730	7,542,730	0	0%
	21,838,872	26,403,872	15,515,572	59%
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	20,388,958	77%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	21,838,872	26,403,872	20,388,958	77%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	1,561,342	1,561,342	1,186,287	76%
OPERATING EXPENDITURES	1,504,350	1,575,350	1,199,225	76%
CAPITAL OUTLAY	4,536,803	8,984,303	6,495,215	72%
DEBT SERVICE	1,214,576	1,261,076	1,262,731	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	5,705,699	68%
	21,838,872	26,403,872	20,388,958	77%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 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>				
FEDERAL GRANTS	0	50,000	49,261	99%
GRANTS FROM LOCAL UNITS	0	0	0	0%
SUBTOTAL	0	50,000	49,261	99%
<u>CHARGES FOR SERVICES</u>				
PHYSICAL ENVIRONMENT-ELECTRIC	14,100,000	14,100,000	11,578,952	82%
PHYSICAL ENVIRONMENT-WATER	1,708,938	1,708,938	1,373,896	80%
PHYSICAL ENVIRONMENT-WASTEWATER	2,609,604	2,609,604	2,070,299	79%
PHYSICAL ENVIRONMENT-MOSQUITO	58,200	58,200	49,895	86%
SUBTOTAL	18,476,742	18,476,742	15,073,042	82%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	75,000	90,000	135,938	151%
RENTS & ROYALTIES	29,000	29,000	32,604	112%
OTHER MISCELLANEOUS REVENUE	215,400	215,400	224,727	104%
SUBTOTAL	319,400	334,400	393,269	118%
<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	15,515,572	59%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 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	945,848	742,034	78%	0	0%	78%
OPERATING EXPENDITURES	466,673	335,552	72%	89,968	19%	91%
CAPITAL OUTLAY	2,054,480	444,344	22%	222,127	11%	32%
DEBT SERVICE	470,708	470,708	100%	0	0%	100%
NON-OPERATING	2,892,165	2,892,165	100%	0	0%	100%
POWER COSTS	8,382,000	5,705,699	68%	0	0%	68%
TOTAL EXPENDITURES	15,211,874	10,590,502	70%	312,095	2%	72%
<u>WATER UTILITY</u>						
PERSONAL SERVICES	203,260	135,029	66%	0	0%	66%
OPERATING EXPENDITURES	394,541	212,456	54%	23,586	6%	60%
CAPITAL OUTLAY	3,335,030	1,064,219	32%	1,312,866	39%	71%
DEBT SERVICE	108,607	109,435	101%	0	0%	101%
NON-OPERATING	1,132,965	1,082,965	96%	0	0%	96%
TOTAL EXPENDITURES	5,174,403	2,604,104	50%	1,336,452	26%	76%
<u>WASTEWATER UTILITY</u>						
PERSONAL SERVICES	404,684	306,358	76%	0	0%	76%
OPERATING EXPENDITURES	659,104	433,221	66%	63,088	10%	75%
CAPITAL OUTLAY	3,560,293	1,663,142	47%	1,756,302	49%	96%
DEBT SERVICE	681,761	682,588	100%	0	0%	100%
NON-OPERATING	599,084	549,084	92%	0	0%	92%
TOTAL EXPENDITURES	5,904,926	3,634,393	62%	1,819,390	31%	92%
<u>MOSQUITO CONTROL</u>						
PERSONAL SERVICES	7,550	2,866	38%	0	0%	38%
OPERATING EXPENDITURES	55,032	36,934	67%	4,419	8%	75%
CAPITAL OUTLAY	34,500	27,765	80%	4,450	13%	93%
NON-OPERATING	15,587	15,587	100%	0	0%	100%
TOTAL EXPENDITURES	112,669	83,152	74%	8,869	8%	82%
ENTERPRISE FUNDS	26,403,872	16,912,152	64%	3,476,807	13%	77%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JULY 31, 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	275	NA+
INTERGOVERNMENTAL REVENUE	0	0	6,061	NA+
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	9,000	9,000	31,754	353%
NON-OPERATING	2,807,348	2,807,348	2,474,471	88%
	<u>2,816,348</u>	<u>2,816,348</u>	<u>2,512,561</u>	<u>89%</u>
EXPENSES:				
GENERAL GOVERNMENT	2,031,288	2,031,288	1,428,267	70%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	785,060	785,060	442,347	56%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	<u>2,816,348</u>	<u>2,816,348</u>	<u>1,870,614</u>	<u>66%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	1,675,992	1,655,992	1,237,822	75%
OPERATING EXPENDITURES	765,301	788,301	395,066	50%
CAPITAL OUTLAY	96,889	93,889	9,560	10%
DEBT SERVICE	228,166	228,166	228,166	100%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	50,000	50,000	0	0%
	<u>2,816,348</u>	<u>2,816,348</u>	<u>1,870,614</u>	<u>66%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 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	275	NA+
SUBTOTAL	0	0	275	NA+
<u>INTERGOVERNMENTAL REVENUE</u>				
OTHER FEDERAL GRANTS	0	0	6,061	NA+
SUBTOTAL	0	0	6,061	NA+
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	9,000	9,000	21,962	244%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	9,792	NA+
SUBTOTAL	9,000	9,000	31,754	353%
<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	2,512,561	89%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 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	249,912	205,458	82%	0	0%	82%
OPERATING EXPENDITURES	32,977	15,729	48%	3,240	10%	58%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	282,889	221,187	78%	3,240	1%	79%
<u>FAS / UTILITY BILLING</u>						
PERSONAL SERVICES	292,020	196,669	67%	0	0%	67%
OPERATING EXPENDITURES	152,950	122,693	80%	2,355	2%	82%
CAPITAL OUTLAY	25,289	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	470,259	319,362	68%	2,355	1%	68%
<u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u>						
PERSONAL SERVICES	604,311	419,493	69%	0	0%	69%
OPERATING EXPENDITURES	220,932	84,234	38%	11,882	5%	44%
CAPITAL OUTLAY	1,600	0	0%	1,066	67%	67%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	826,843	503,727	61%	12,948	2%	62%
<u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u>						
PERSONAL SERVICES	53,151	41,610	78%	0	0%	78%
OPERATING EXPENDITURES	26,980	22,153	82%	0	0%	82%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	80,131	63,763	80%	0	0%	80%
<u>ISF - COMPLIANCE AND RISK MANAGEMENT</u>						
PERSONAL SERVICES	33,687	26,956	80%	0	0%	80%
OPERATING EXPENDITURES	460	460	100%	0	0%	100%
TOTAL EXPENDITURES	34,147	27,416	80%	0	0%	80%
<u>ISF - FAS / INFORMATION</u>						
PERSONAL SERVICES	58,853	46,103	78%	0	0%	78%
OPERATING EXPENDITURES	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	58,853	46,103	78%	0	0%	78%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 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	301,533	83%	0	0%	83%
OPERATING EXPENDITURES	354,002	127,013	36%	5,307	1%	37%
CAPITAL OUTLAY	67,000	0	0%	8,494	13%	13%
TOTAL EXPENDITURES	785,060	428,546	55%	13,801	2%	56%
<u>DEBT SERVICE FUND - SERIES 2016</u>						
DEBT SERVICE	228,166	228,166	100%	0	0%	100%
TOTAL EXPENDITURES	228,166	228,166	100%	0	0%	100%
<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	1,838,270	65%	32,344	1%	66%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JULY 31, 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	6,422,009	92%
PERMITS, FEES & ASSESSMENTS	608,560	608,560	437,702	72%
INTERGOVERNMENTAL	11,837,658	11,895,943	1,719,250	14%
CHARGES FOR SERVICES	19,605,570	19,605,570	16,073,997	82%
FINES AND FORFEITURES	26,800	28,800	34,169	119%
MISCELLANEOUS REVENUE	391,520	429,520	651,039	152%
NON-OPERATING	13,736,045	18,236,045	5,490,276	30%
	53,174,187	57,772,472	30,828,442	53%

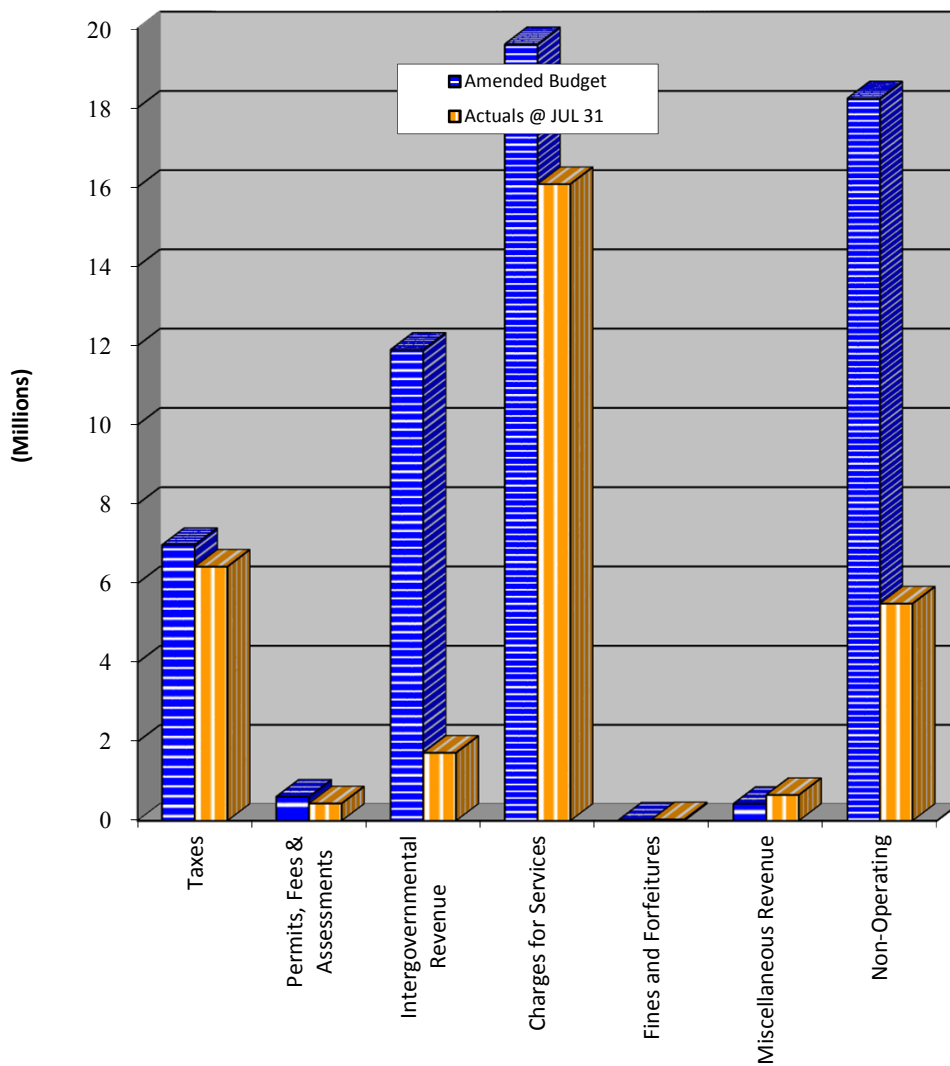
EXPENSES:				
GENERAL GOVERNMENT	9,714,624	9,725,624	6,195,733	64%
PUBLIC SAFETY	3,660,399	3,659,684	2,785,215	76%
ECONOMIC ENVIRONMENT	670,222	670,222	414,550	62%
PHYSICAL ENVIRONMENT	24,740,726	29,305,726	22,136,061	76%
TRANSPORTATION	10,023,743	10,023,743	9,453,122	94%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	4,364,473	4,387,473	4,060,308	93%
	53,174,187	57,772,472	45,044,989	78%

MAJOR EXPENDITURE CATEGORIES:

PERSONAL SERVICES	9,443,714	9,423,714	7,252,830	77%
OPERATING EXPENDITURES	5,740,595	5,905,160	4,517,944	77%
CAPITAL OUTLAY	19,614,974	24,022,194	19,629,117	82%
DEBT SERVICE	2,378,821	2,425,321	2,426,975	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	5,705,699	68%
	53,174,187	57,772,472	45,044,989	78%

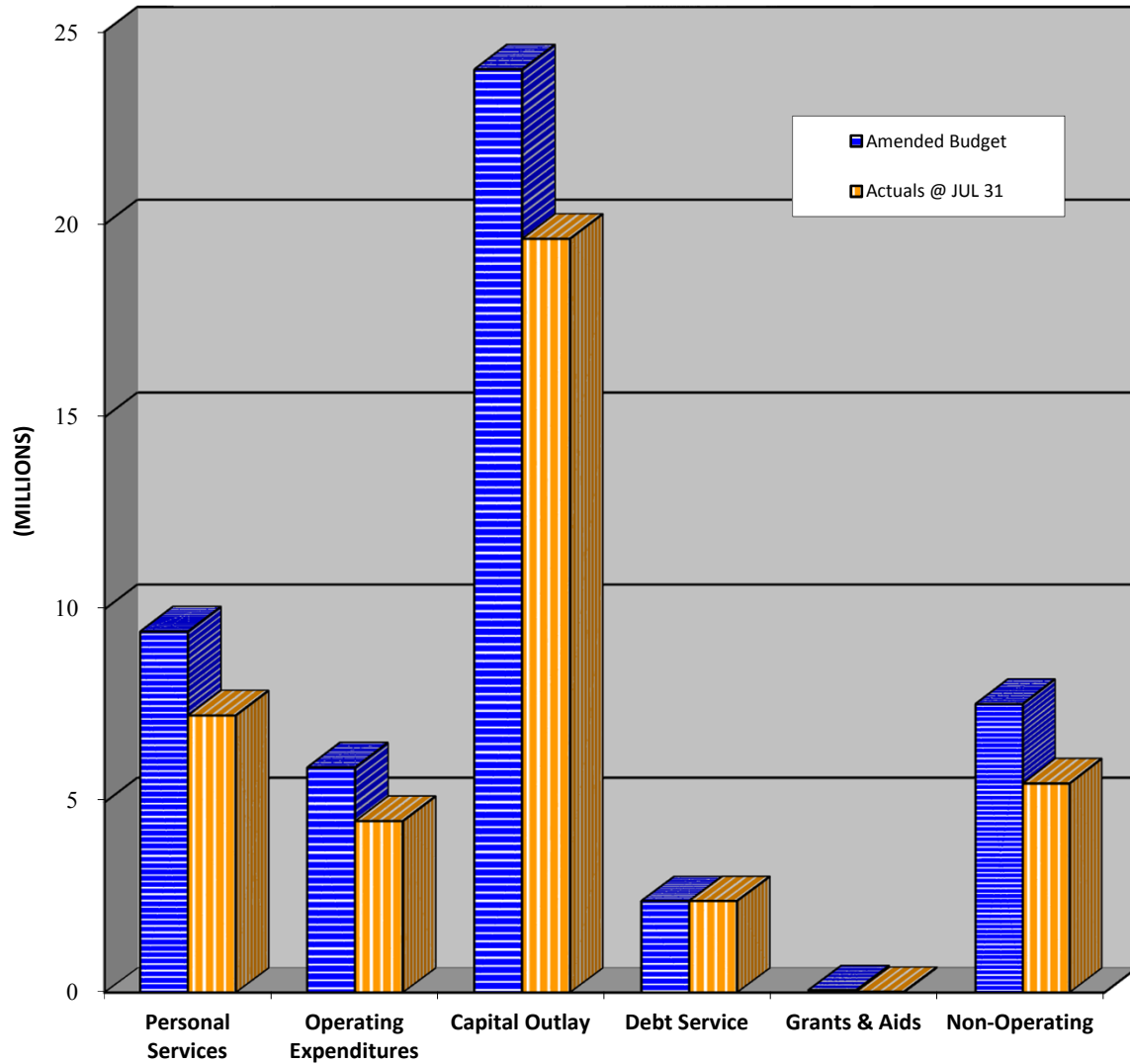
Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 53% of budget for the fiscal year. Taxes are at 92% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (72%); Intergovernmental Revenue (14%); Charges for Services (82%); Fines and Forfeitures (119%); Miscellaneous Revenue (152%); and Non-Operating Revenue (30%).



Expenditures by Major Category All City Funds

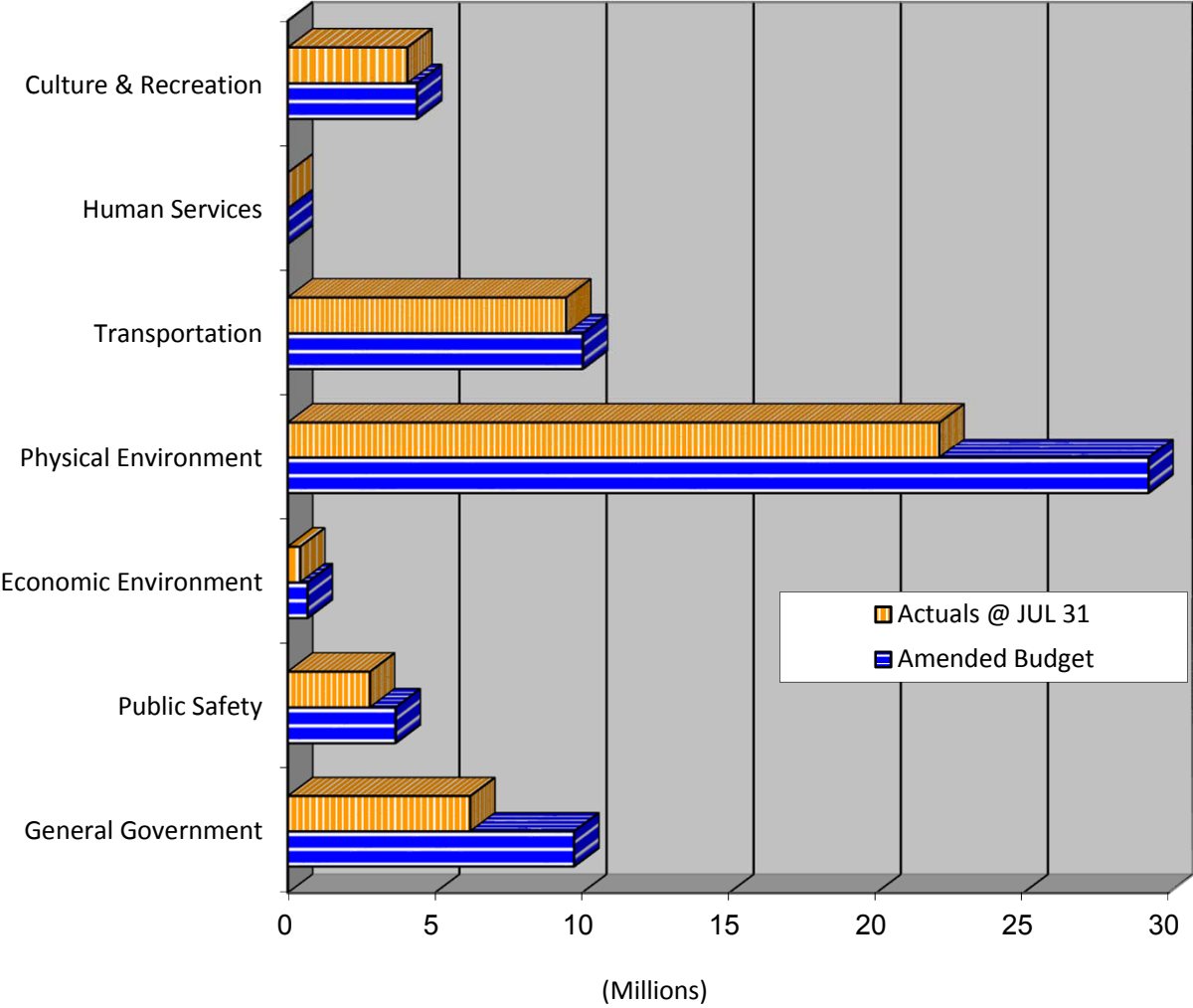
Overall, City expenditures and encumbrances are at 78% of budget for the period. The Personal Services category is at 77% of budget for the fiscal year. The Operating Expenditures category is at 77%, with encumbrances for legal and residential waste collection services of approximately \$208K. Capital Outlay is at 82%, Debt Service is 100%, Grants & Aids is 35% and Non-Operating Expenditures are at 73%. Encumbrances for future expenditures account for 22.3% (aprox. \$12.9M) 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 78% of budget with General Government expenses at 64%, Public Safety at 76%, Economic Environment at 62%, Physical Environment at 76% (Enterprise Funds, Water Collection and Distribution & residential waste collection services), Transportation at 94%, and Culture & Recreation at 93%.



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

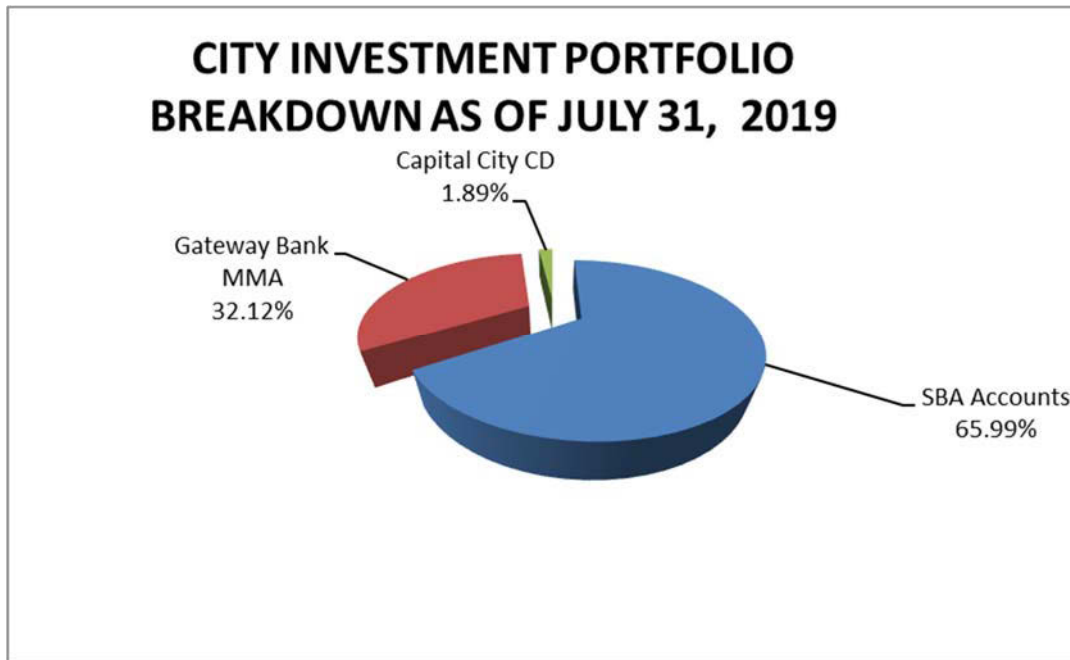
The Rate of Return on Investment refers to the benefits (the profits) to an investor or organization relative to the cost of the initial investment. It is similar to the rate of profit as a measure of profitability.

Conclusion

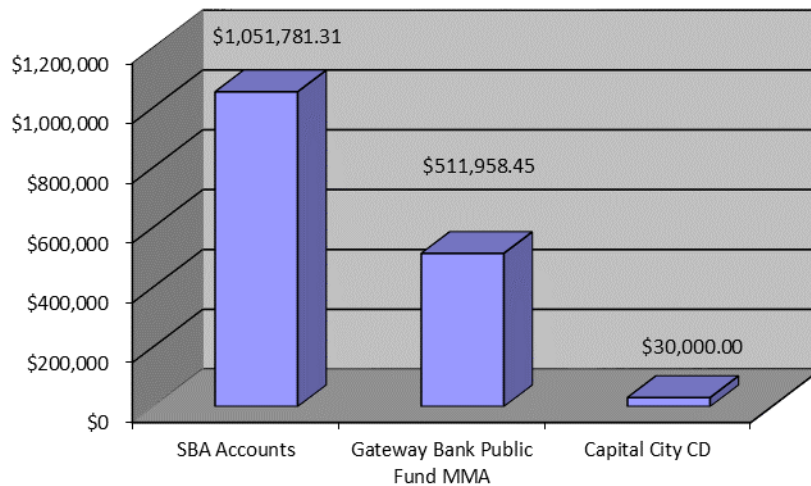
The City's cash and investments are pursuant to Section 218.415, Florida Statutes as well as the City's own adopted Investment Policy. To ensure that the City's funds are effectively managed, the Finance Director and other appropriate staff shall annually complete eight (8) hours of continuing professional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

INVESTMENTS AND CASH

As of July 31, 2019, the City's investment portfolio totaled **\$1,593,739.76**. 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 JULY 31, 2019



INVESTMENTS AND CASH

As of July 31, 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 **\$20,520,034.03**. 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	July Balance	Percentage of Total
Operating Account	\$16,754,818.15	81.65%
Payroll Account	\$197,637.49	0.96%
CRA Account	\$662,566.49	3.23%
Police Forfeiture Account	\$12,822.18	0.06%
Section 108 Account	\$25,122.47	0.12%
Series 2016 Repayment Account	\$592,697.24	2.89%
Series 2019 Projects Account	\$352,294.70	1.72%
Deposit Account	\$1,751,612.01	8.54%
Explorer Account	\$6,908.94	0.03%
SRF Repayment Account	\$138,820.51	0.68%
Heritage Oaks Account	\$24,733.85	0.12%
TOTAL	\$20,520,034.03	100.00%

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 - 83%.**
- **Encumbrances: Funds committed for future expenses.**

ALL FUNDS SUMMARY



	FY 18/19 AMENDED BUDGET	PERCENT OF TOTAL BUDGET
GENERAL FUND	13,445,762	23.27%
SPECIAL REVENUE FUNDS	4,137,123	7.16%
DEBT SERVICE FUND	836,799	1.45%
CAPITAL PROJECTS FUNDS	10,132,568	17.54%
ENTERPRISE FUNDS	26,403,872	45.71%
INTERNAL SERVICE FUNDS	<u>2,816,348</u>	<u>4.87%</u>
	57,772,472	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 (94%) –**

- Current Revenues: \$ 10.4M (77%)
- Budgeted Balances: \$ 2.3M (17%)

- **Uses of Funding (69%) –**

- Expenses: \$ 8.6M (64%)
- Encumbrances: \$ 624K (5%)

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 (44%) –**

- Current Revenues: \$ 999K (24%)
- Budgeted Balances: \$ 822K (20%)

- **Uses of Funding (88%) –**

- Expenses: \$ 2.8M (68%)
- Encumbrances: \$ 822K (20%)

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 (6%) –**

- Current Revenues: \$ 613K (6%)
- Budgeted Balances: \$ 45K (<1%)

- **Uses of Funding (90%) –**

- Expenses: \$ 1.2M (12%)
- Encumbrances: \$ 7.9M (78%)

ENTERPRISE FUNDS



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

ENTERPRISE FUNDS



- **Sources of Funding (73%) –**

- Current Revenues: \$ 15.5M (59%)
- Budgeted Balances: \$ 3.0M (14%)

- **Uses of Funding (77%) –**

- Expenses: \$ 13.2M (64%)
- Encumbrances: \$ 3.5M (13%)

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 (101%) –**

- Current Revenues: \$ 2.5M (89%)
- Balances: \$ 333K (12%)

- **Uses of Funding (66%) –**

- Expenses: \$ 1.8M (65%)
- Encumbrances: \$ 32K (1%)

ALL FUNDS SUMMARY



- **Amended FY 18/19 Budget = \$ 57,772,472**

- **Sources of Funding (59%) –**
 - Current Revenues: \$ 27.2M (47%)
 - Budgeted Balances: \$ 6.5M (12%)

- **Uses of Funding (78%) –**
 - Expenses: \$ 32.1M (56%)
 - Encumbrances: \$ 12.9M (22%)

INVESTMENTS / CASH HOLDINGS



- **Investment portfolio total = \$ 1,593,739.76**
 - State Board of Administration (SBA) = \$ 1.0M
 - Money Market Account = \$ 512K
 - Certificate of Deposit = \$ 30K

- **Cash holdings total = \$ 20,520,034.03**
 - Operating Account = \$ 16.8M
 - CRA Account = \$ 663K
 - Customer Deposit Accounts = \$ 1.8M
 - Series 2016 Repayment Account = \$ 593K
 - Section 108 Account = \$ 25K
 - SRF Money Market account = \$ 138K
 - Heritage Oaks Account = \$ 25K
 - Series 2019 Projects Account = \$ 352K
 - Other Accounts = \$ 217K

CONCLUSION



- **FY 18-19: On Home Stretch**
- **Section 108 Payment**
- **FY 19-20 Budget Process On-Going**