

CITY OF ALACHUA



FISCAL ANALYSIS REPORT

FISCAL YEAR 2018-2019
THROUGH MAY 31, 2019

JUNE 24, 2019



City of
ALACHUA

THE GOOD LIFE COMMUNITY

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

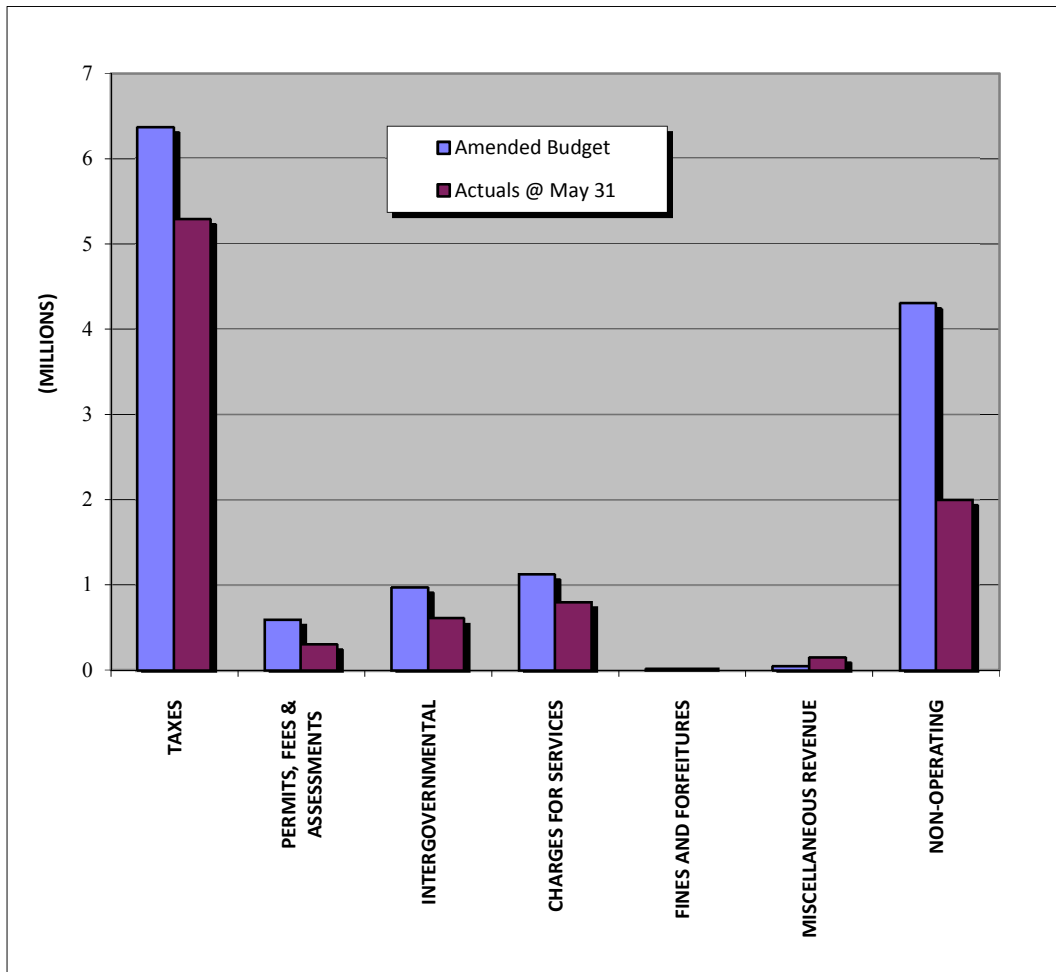
GENERAL FUND

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	5,292,676	83%
PERMITS, FEES & ASSESSMENTS	598,000	598,000	310,445	52%
INTERGOVERNMENTAL	965,964	974,249	614,661	63%
CHARGES FOR SERVICES	1,128,828	1,128,828	803,801	71%
FINES AND FORFEITURES	25,000	25,000	24,240	97%
MISCELLANEOUS REVENUE	53,300	53,300	154,899	291%
NON-OPERATING	4,300,947	4,300,947	2,000,000	47%
	13,435,477	13,443,762	9,200,722	68%
EXPENSES:				
GENERAL GOVERNMENT	6,815,694	6,826,694	3,337,349	49%
PUBLIC SAFETY	3,649,690	3,646,975	2,268,218	62%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	699,312	699,312	686,619	98%
TRANSPORTATION	1,281,279	1,281,279	835,594	65%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	989,502	989,502	712,546	72%
	13,435,477	13,443,762	7,840,326	58%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	6,102,151	6,102,151	3,812,043	62%
OPERATING EXPENDITURES	2,971,502	2,973,802	2,285,057	77%
CAPITAL OUTLAY	1,467,542	1,473,527	772,749	52%
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	13,443,762	7,840,326	58%

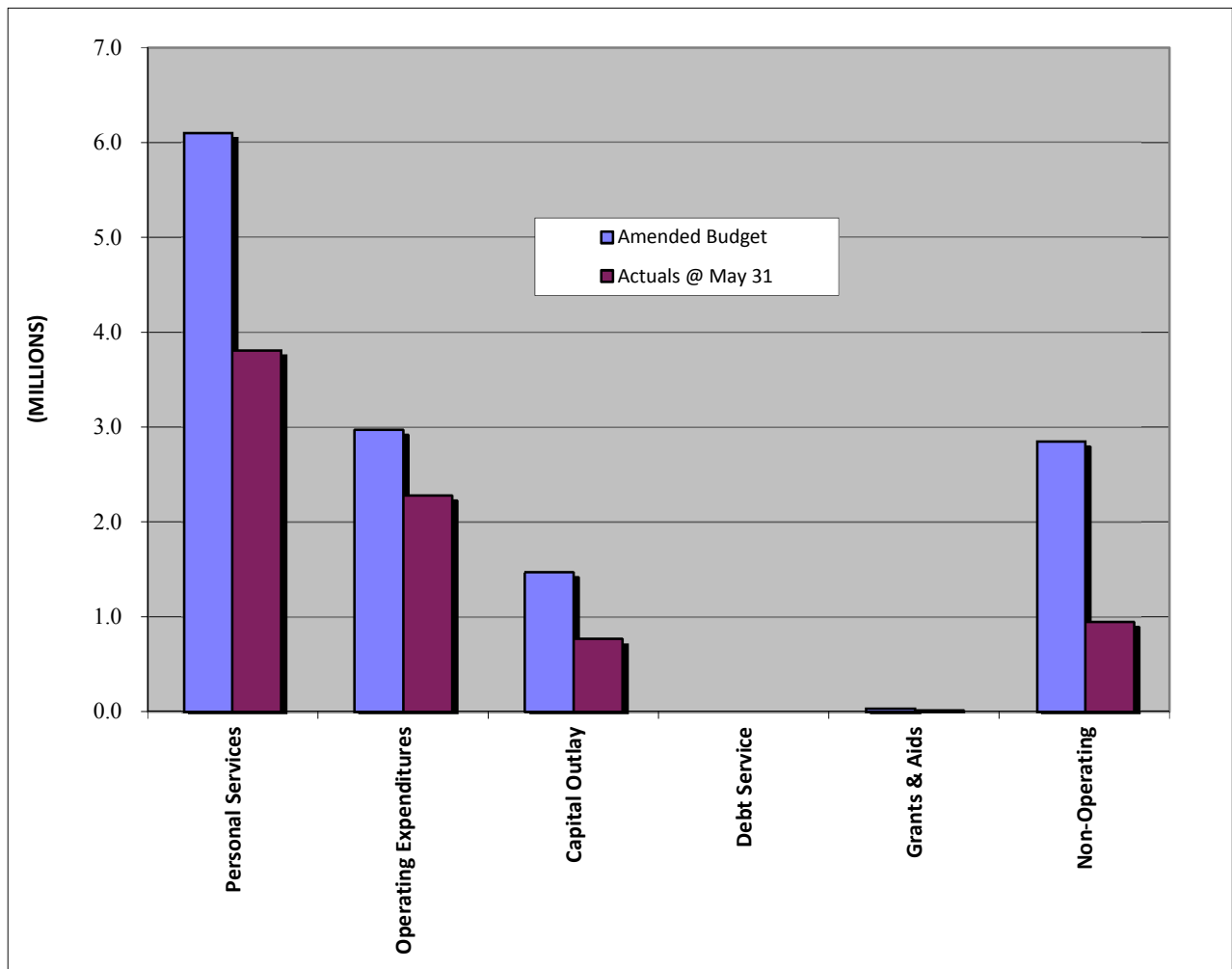
**Revenues by Major Category
General Fund**

As of May 31, 2019, the City of Alachua collected 68% of budgeted General Fund revenues. Tax collections are at 83%. 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 52%. The Intergovernmental Revenues are at 63%. Charges for Services are at 71%, Fines & Forfeitures are at 97%, Miscellaneous Revenues are at 291% and Non-Operating Revenues are at 47%.



Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 58%. Personal Services are at 62% with Operating Expenditures at 77%. The Capital Outlay category is at 52%, Grants & Aids are 46% and Non-Operating expenditures are at 33%. Encumbrances for legal and residential waste collection account for 4% of the expense line total (aprox. \$340K).



CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	4,071,324	96%
LOCAL OPTION FUEL TAXES	261,603	261,603	150,282	57%
UTILITY SERVICES TAXES	1,500,000	1,500,000	827,432	55%
COMMUNICATIONS SERVICES TAXES	319,597	319,597	194,972	61%
LOCAL BUSINESS TAXES	49,000	49,000	48,666	99%
SUBTOTAL	6,363,438	6,363,438	5,292,676	83%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
BUILDING PERMITS	288,000	288,000	103,754	36%
FRANCHISE FEES	310,000	310,000	206,691	67%
SUBTOTAL	598,000	598,000	310,445	52%
<u>INTERGOVERNMENTAL REVENUE</u>				
STATE-SHARED REVENUES	965,964	965,964	614,661	64%
GRANTS	0	8,285	0	0%
SUBTOTAL	965,964	974,249	614,661	63%
<u>CHARGES FOR SERVICES</u>				
GENERAL GOVERNMENT	85,550	85,550	56,700	66%
PUBLIC SAFETY	188,918	188,918	135,603	72%
PHYSICAL ENVIRONMENT	792,360	792,360	539,517	68%
TRANSPORTATION	0	0	0	0%
CULTURE & RECREATION	62,000	62,000	71,981	116%
OTHER CHARGES FOR SVCS	0	0	0	0%
SUBTOTAL	1,128,828	1,128,828	803,801	71%
<u>FINES & FORFEITURES</u>				
FINES & FORFEITURES	25,000	25,000	23,764	95%
OTHER FINES & FORFEITURES	0	0	476	NA+
SUBTOTAL	25,000	25,000	24,240	97%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	20,000	20,000	69,053	345%
RENTS & ROYALTIES	100	100	13,000	13000%
OTHER MISCELLANEOUS REVENUE	33,200	33,200	72,846	219%
SUBTOTAL	53,300	53,300	154,899	291%
<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	13,443,762	9,200,722	68%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	67,880	67%	0	0%	67%
OPERATING EXPENDITURES	29,216	14,660	50%	3,250	11%	61%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	130,210	82,540	63%	3,250	2%	66%
CITY MANAGER'S OFFICE						
PERSONAL SERVICES	370,563	222,289	60%	0	0%	60%
OPERATING EXPENDITURES	75,443	33,764	45%	1,874	2%	47%
CAPITAL OUTLAY	6,000	0	0%	0	0%	0%
GRANTS & AIDS	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	452,006	256,053	57%	1,874	0%	57%
DEPUTY CITY CLERK						
PERSONAL SERVICES	144,971	92,324	64%	0	0%	64%
OPERATING EXPENDITURES	40,517	38,722	96%	0	0%	96%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	185,488	131,046	71%	0	0%	71%
CITY ATTORNEY						
OPERATING EXPENDITURES	156,000	74,153	48%	60,000	38%	86%
TOTAL EXPENDITURES	156,000	74,153	48%	60,000	38%	86%
INFORMATION & TECHNOLOGY SERVICES						
PERSONAL SERVICES	145,288	86,488	60%	0	0%	60%
OPERATING EXPENDITURES	56,467	59,920	106%	19,350	34%	140%
CAPITAL OUTLAY	214,000	16,829	8%	0	0%	8%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	415,755	163,237	39%	19,350	5%	44%
FINANCE						
PERSONAL SERVICES	484,910	310,640	64%	0	0%	64%
OPERATING EXPENDITURES	90,518	63,323	70%	2,972	3%	73%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	575,428	373,963	65%	2,972	1%	66%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	98,176	63%	0	0%	63%
OPERATING EXPENDITURES	67,567	24,200	36%	3,712	5%	41%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	223,335	122,376	55%	3,712	2%	56%
<u>FACILITIES MAINTENANCE</u>						
PERSONAL SERVICES	394,941	263,821	67%	0	0%	67%
OPERATING EXPENDITURES	160,707	90,918	57%	14,890	9%	66%
CAPITAL OUTLAY	34,000	36,567	108%	5,719	17%	124%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	589,648	391,306	66%	20,609	3%	70%
<u>GRANTS & CONTRACTS</u>						
PERSONAL SERVICES	0	0	0%	0	0%	0%
OPERATING EXPENDITURES	68,390	1,494	2%	14,790	22%	24%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	68,390	1,494	2%	14,790	22%	24%
<u>CP&D-PLANNING & DEVELOPMENT</u>						
PERSONAL SERVICES	422,149	270,642	64%	0	0%	64%
OPERATING EXPENDITURES	107,962	72,226	67%	4,525	4%	71%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	530,111	342,868	65%	4,525	1%	66%
<u>COMPLIANCE & RISK MANAGEMENT</u>						
PERSONAL SERVICES	297,131	158,615	53%	0	0%	53%
OPERATING EXPENDITURES	48,836	17,561	36%	0	0%	36%
CAPITAL OUTLAY	15,000	14,689	98%	0	0%	98%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	360,967	190,865	53%	0	0%	53%
<u>CP&D-BEAUTIFICATION BOARD</u>						
OPERATING EXPENDITURES	9,000	4,206	47%	4,738	53%	99%
TOTAL EXPENDITURES	9,000	4,206	47%	4,738	53%	99%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	1,340	12%	0	0%	12%
OPERATING EXPENDITURES	132,974	33,846	25%	44,252	33%	59%
CAPITAL OUTLAY	91,700	11,562	13%	5,945	6%	19%
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	1,017,225	32%	50,197	2%	34%
PS-SOLID WASTE DISPOSAL						
OPERATING EXPENDITURES	699,312	406,456	58%	280,163	40%	98%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	699,312	406,456	58%	280,163	40%	98%
PS-PUBLIC WORKS						
PERSONAL SERVICES	414,213	263,362	64%	0	0%	64%
OPERATING EXPENDITURES	275,542	125,773	46%	61,553	22%	68%
CAPITAL OUTLAY	591,524	139,465	24%	245,441	41%	65%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,281,279	528,600	41%	306,994	24%	65%
FIRE RESCUE SERVICES						
OPERATING EXPENDITURES	10,854	6,067	56%	0	0%	56%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	10,854	6,067	56%	0	0%	56%
BUILDING INSPECTIONS						
PERSONAL SERVICES	170,050	108,538	64%	0	0%	64%
OPERATING EXPENDITURES	20,491	6,693	33%	0	0%	33%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	190,541	115,231	60%	0	0%	60%
APD-PATROL & ADMIN						
PERSONAL SERVICES	2,220,680	1,441,878	65%	0	0%	65%
OPERATING EXPENDITURES	430,509	291,178	68%	24,212	6%	73%
CAPITAL OUTLAY	192,703	156,357	81%	5,901	3%	84%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	2,843,892	1,889,413	66%	30,113	1%	67%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	201,767	52%	0	0%	52%
OPERATING EXPENDITURES	19,233	10,309	54%	0	0%	54%
CAPITAL OUTLAY	163,100	0	0%	0	0%	0%
TOTAL EXPENDITURES	573,099	212,076	37%	0	0%	37%
<u>APD-SCHOOL CROSSING GUARDS</u>						
OPERATING EXPENDITURES	23,589	13,485	57%	0	0%	57%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	23,589	13,485	57%	0	0%	57%
<u>APD-EXPLORERS PROGRAM</u>						
OPERATING EXPENDITURES	2,000	1,653	83%	0	0%	83%
TOTAL EXPENDITURES	2,000	1,653	83%	0	0%	83%
<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	224,283	59%	0	0%	59%
OPERATING EXPENDITURES	445,675	314,418	71%	39,571	9%	79%
CAPITAL OUTLAY	165,500	106,135	64%	28,139	17%	81%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	989,502	644,836	65%	67,710	7%	72%
GENERAL FUND	13,443,762	6,969,329	52%	870,997	6%	58%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MAY 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	376,606	62%
PERMITS, FEES & ASSESSMENTS	10,560	10,560	8,041	76%
INTERGOVERNMENTAL REVENUE	784,119	784,119	278,224	35%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	1,800	1,800	2,017	112%
MISCELLANEOUS REVENUE	9,670	32,670	21,996	67%
NON-OPERATING	2,703,378	2,703,378	181,051	7%
	4,114,123	4,137,123	867,935	21%
EXPENSES:				
GENERAL GOVERNMENT	30,843	30,843	0	0%
PUBLIC SAFETY	10,709	10,709	2,095	20%
ECONOMIC ENVIRONMENT	670,222	670,222	400,414	60%
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	3,611,174	87%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	104,229	104,229	58,545	56%
OPERATING EXPENDITURES	361,652	386,278	221,621	57%
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	3,611,174	87%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 31, 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	376,606	62%
SUBTOTAL	604,596	604,596	376,606	62%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
SPECIAL ASSESSMENTS	10,560	10,560	8,041	76%
SUBTOTAL	10,560	10,560	8,041	76%
<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	2,017	112%
SUBTOTAL	1,800	1,800	2,017	112%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	2,170	2,170	7,883	363%
RENTALS AND LEASES	7,500	7,500	6,675	89%
CONTRIBUTIONS AND DONATIONS	0	0	3,138	NA+
OTHER MISCELLANEOUS REVENUE	0	23,000	4,300	19%
SUBTOTAL	9,670	32,670	21,996	67%
<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	867,935	21%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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>ADDT'L COURT COSTS- LEO TRAINING FUND</u>						
OPERATING EXPENDITURES	3,800	2,095	55%	0	0%	55%
TOTAL EXPENDITURES	3,800	2,095	55%	0	0%	55%
<u>WILD SPACES PUBLIC PLACES FUND</u>						
OPERATING EXPENDITURES	0	0	0%	0	0%	0%
CAPITAL OUTLAY	3,358,388	1,677,849	50%	1,521,137	45%	95%
TOTAL EXPENDITURES	3,358,388	1,677,849	50%	1,521,137	45%	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	2,100	7%	4,000	13%	20%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	31,105	2,100	7%	4,000	13%	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	58,545	56%	0	0%	56%
OPERATING EXPENDITURES	277,765	133,989	48%	75,858	27%	76%
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	293,959	44%	106,455	16%	60%
SPECIAL REVENUE FUNDS	4,137,123	1,979,582	48%	1,631,592	39%	87%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MAY 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	237	158%
NON-OPERATING	836,649	836,649	834,755	100%
	<u>836,799</u>	<u>836,799</u>	<u>834,992</u>	<u>100%</u>
EXPENSES:				
GENERAL GOVERNMENT	836,799	836,799	655,973	78%
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%
	<u>836,799</u>	<u>836,799</u>	<u>655,973</u>	<u>78%</u>
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	655,973	78%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	0	0	0	0%
POWER COSTS	0	0	0	0%
	<u>836,799</u>	<u>836,799</u>	<u>655,973</u>	<u>78%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	237	158%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	150	150	237	158%
<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	769,426	100%
FUND BALANCE & UNDER COLLECTION	1,895	1,895	0	0%
SUBTOTAL	836,649	836,649	834,755	100%
DEBT SERVICE FUND	836,799	836,799	834,992	100%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	5,827	3%	0	0%	3%
TOTAL EXPENDITURES	186,653	5,827	3%	0	0%	3%
<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	655,973	78%	0	0%	78%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MAY 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	604,182	6%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	0	0	40	NA+
NON-OPERATING	44,993	44,993	0	0%
	10,132,568	10,132,568	604,222	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	8,341,805	95%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	3,727	3,727	0	0%
	10,132,568	10,132,568	8,953,842	88%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	137,790	137,790	125,934	91%
CAPITAL OUTLAY	9,994,778	9,994,778	8,827,908	88%
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	8,953,842	88%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	12,100	0%
STATE GRANTS	1,000,000	1,000,000	0	0%
GRANTS FROM OTHER LOCAL UNITS	380,611	380,611	592,082	156%
SUBTOTAL	10,087,575	10,087,575	604,182	6%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	0	0	40	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	0	40	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	604,222	6%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 31, 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	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	0	562	NA-	0	0%	NA-
CAPITAL OUTLAY	6,755,000	468,990	7%	6,101,523	90%	97%
TOTAL EXPENDITURES	6,755,000	469,552	7%	6,101,523	90%	97%
CDBG - NEIGHBORHOOD REVITALIZATION						
OPERATING EXPENDITURES	35,500	13,300	37%	19,275	54%	92%
CAPITAL OUTLAY	700,000	0	0%	694,000	99%	99%
TOTAL EXPENDITURES	735,500	13,300	2%	713,275	97%	99%
CDBG - ECONOMIC DEVELOPMENT						
OPERATING EXPENDITURES	92,797	16,300	18%	76,497	82%	100%
CAPITAL OUTLAY	1,159,167	0	0%	951,358	82%	82%
TOTAL EXPENDITURES	1,251,964	16,300	1%	1,027,855	82%	83%
CAPITAL PROJECT FUNDS	10,132,568	1,005,559	10%	7,948,283	78%	88%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 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	21,496	43%
CHARGES FOR SERVICES	18,476,742	18,476,742	11,587,091	63%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	319,400	334,400	296,077	89%
NON-OPERATING	3,042,730	7,542,730	0	0%
	21,838,872	26,403,872	11,904,664	45%
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	18,059,508	68%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	21,838,872	26,403,872	18,059,508	68%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	1,561,342	1,561,342	954,183	61%
OPERATING EXPENDITURES	1,504,350	1,560,350	1,020,638	65%
CAPITAL OUTLAY	4,536,803	8,999,303	6,118,214	68%
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	4,163,941	50%
	21,838,872	26,403,872	18,059,508	68%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	21,496	43%
GRANTS FROM LOCAL UNITS	0	0	0	0%
SUBTOTAL	0	50,000	21,496	43%
<u>CHARGES FOR SERVICES</u>				
PHYSICAL ENVIRONMENT-ELECTRIC	14,100,000	14,100,000	8,889,681	63%
PHYSICAL ENVIRONMENT-WATER	1,708,938	1,708,938	1,049,797	61%
PHYSICAL ENVIRONMENT-WASTEWATER	2,609,604	2,609,604	1,607,731	62%
PHYSICAL ENVIRONMENT-MOSQUITO	58,200	58,200	39,882	69%
SUBTOTAL	18,476,742	18,476,742	11,587,091	63%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	75,000	90,000	108,984	121%
RENTS & ROYALTIES	29,000	29,000	0	0%
OTHER MISCELLANEOUS REVENUE	215,400	215,400	187,093	87%
SUBTOTAL	319,400	334,400	296,077	89%
<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	11,904,664	45%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	595,882	63%	0	0%	63%
OPERATING EXPENDITURES	466,673	245,294	53%	116,628	25%	78%
CAPITAL OUTLAY	2,054,480	277,334	13%	302,728	15%	28%
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	4,163,941	50%	0	0%	50%
TOTAL EXPENDITURES	15,211,874	8,645,324	57%	419,356	3%	60%
<u>WATER UTILITY</u>						
PERSONAL SERVICES	203,260	108,975	54%	0	0%	54%
OPERATING EXPENDITURES	394,541	170,812	43%	32,729	8%	52%
CAPITAL OUTLAY	3,335,030	34,639	1%	2,128,130	64%	65%
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	1,506,826	29%	2,160,859	42%	71%
<u>WASTEWATER UTILITY</u>						
PERSONAL SERVICES	404,684	247,746	61%	0	0%	61%
OPERATING EXPENDITURES	644,104	340,419	53%	73,281	11%	64%
CAPITAL OUTLAY	3,575,293	1,188,326	33%	2,160,267	60%	94%
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	3,008,163	51%	2,233,548	38%	89%
<u>MOSQUITO CONTROL</u>						
PERSONAL SERVICES	7,550	1,580	21%	0	0%	21%
OPERATING EXPENDITURES	55,032	36,081	66%	5,394	10%	75%
CAPITAL OUTLAY	34,500	0	0%	26,790	78%	78%
NON-OPERATING	15,587	15,587	100%	0	0%	100%
TOTAL EXPENDITURES	112,669	53,248	47%	32,184	29%	76%
ENTERPRISE FUNDS	26,403,872	13,213,561	50%	4,845,947	18%	68%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MAY 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	110	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	25,980	289%
NON-OPERATING	2,807,348	2,807,348	2,474,471	88%
	2,816,348	2,816,348	2,506,622	89%
EXPENSES:				
GENERAL GOVERNMENT	2,031,288	2,031,288	1,174,032	58%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	785,060	785,060	346,815	44%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	2,816,348	2,816,348	1,520,847	54%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	1,675,992	1,675,992	982,039	59%
OPERATING EXPENDITURES	765,301	765,301	310,642	41%
CAPITAL OUTLAY	96,889	96,889	0	0%
DEBT SERVICE	228,166	228,166	228,166	100%
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	1,520,847	54%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	110	NA+
SUBTOTAL	0	0	110	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	17,512	195%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	8,468	NA+
SUBTOTAL	9,000	9,000	25,980	289%
<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	2,506,622	89%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	163,851	66%	0	0%	66%
OPERATING EXPENDITURES	32,977	10,761	33%	0	0%	33%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	282,889	174,612	62%	0	0%	62%
<u>FAS / UTILITY BILLING</u>						
PERSONAL SERVICES	312,020	152,986	49%	0	0%	49%
OPERATING EXPENDITURES	132,950	102,213	77%	7,183	5%	82%
CAPITAL OUTLAY	25,289	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	470,259	255,199	54%	7,183	2%	56%
<u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u>						
PERSONAL SERVICES	604,311	334,754	55%	0	0%	55%
OPERATING EXPENDITURES	217,932	66,221	30%	1,947	1%	31%
CAPITAL OUTLAY	4,600	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	826,843	400,975	48%	1,947	0%	49%
<u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u>						
PERSONAL SERVICES	53,151	33,162	62%	0	0%	62%
OPERATING EXPENDITURES	26,980	13,955	52%	0	0%	52%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	80,131	47,117	59%	0	0%	59%
<u>ISF - COMPLIANCE AND RISK MANAGEMENT</u>						
PERSONAL SERVICES	33,687	21,417	64%	0	0%	64%
OPERATING EXPENDITURES	460	345	75%	0	0%	75%
TOTAL EXPENDITURES	34,147	21,762	64%	0	0%	64%
<u>ISF - FAS / INFORMATION</u>						
PERSONAL SERVICES	58,853	37,071	63%	0	0%	63%
OPERATING EXPENDITURES	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	58,853	37,071	63%	0	0%	63%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	238,798	66%	0	0%	66%
OPERATING EXPENDITURES	354,002	84,519	24%	23,498	7%	31%
CAPITAL OUTLAY	67,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	785,060	323,317	41%	23,498	3%	44%
<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	1,488,219	53%	32,628	1%	54%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MAY 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	5,669,282	81%
PERMITS, FEES & ASSESSMENTS	608,560	608,560	318,596	52%
INTERGOVERNMENTAL	11,837,658	11,895,943	1,524,624	13%
CHARGES FOR SERVICES	19,605,570	19,605,570	12,390,892	63%
FINES AND FORFEITURES	26,800	26,800	26,257	98%
MISCELLANEOUS REVENUE	391,520	429,520	499,229	116%
NON-OPERATING	13,736,045	18,236,045	5,490,277	30%
	53,174,187	57,770,472	25,919,157	45%

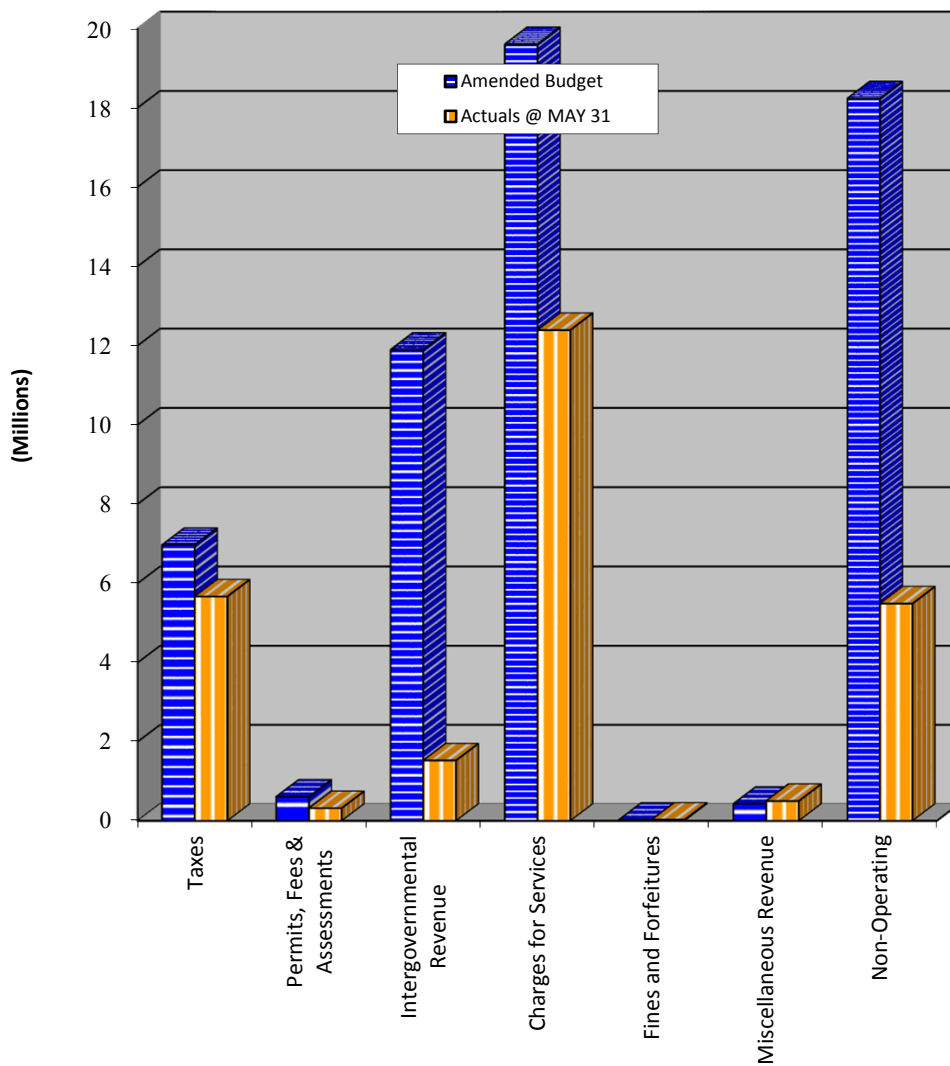
EXPENSES:				
GENERAL GOVERNMENT	9,714,624	9,725,624	5,167,353	53%
PUBLIC SAFETY	3,660,399	3,657,684	2,270,313	62%
ECONOMIC ENVIRONMENT	670,222	670,222	400,414	60%
PHYSICAL ENVIRONMENT	24,740,726	29,305,726	19,711,078	67%
TRANSPORTATION	10,023,743	10,023,743	9,177,399	92%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	4,364,473	4,387,473	3,915,111	89%
	53,174,187	57,770,472	40,641,669	70%

MAJOR EXPENDITURE CATEGORIES:

PERSONAL SERVICES	9,443,714	9,443,714	5,806,810	61%
OPERATING EXPENDITURES	5,740,595	5,823,521	3,963,891	68%
CAPITAL OUTLAY	19,614,974	24,081,833	18,948,454	79%
DEBT SERVICE	2,378,821	2,425,321	2,246,149	93%
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	4,163,941	50%
	53,174,187	57,770,472	40,641,669	70%

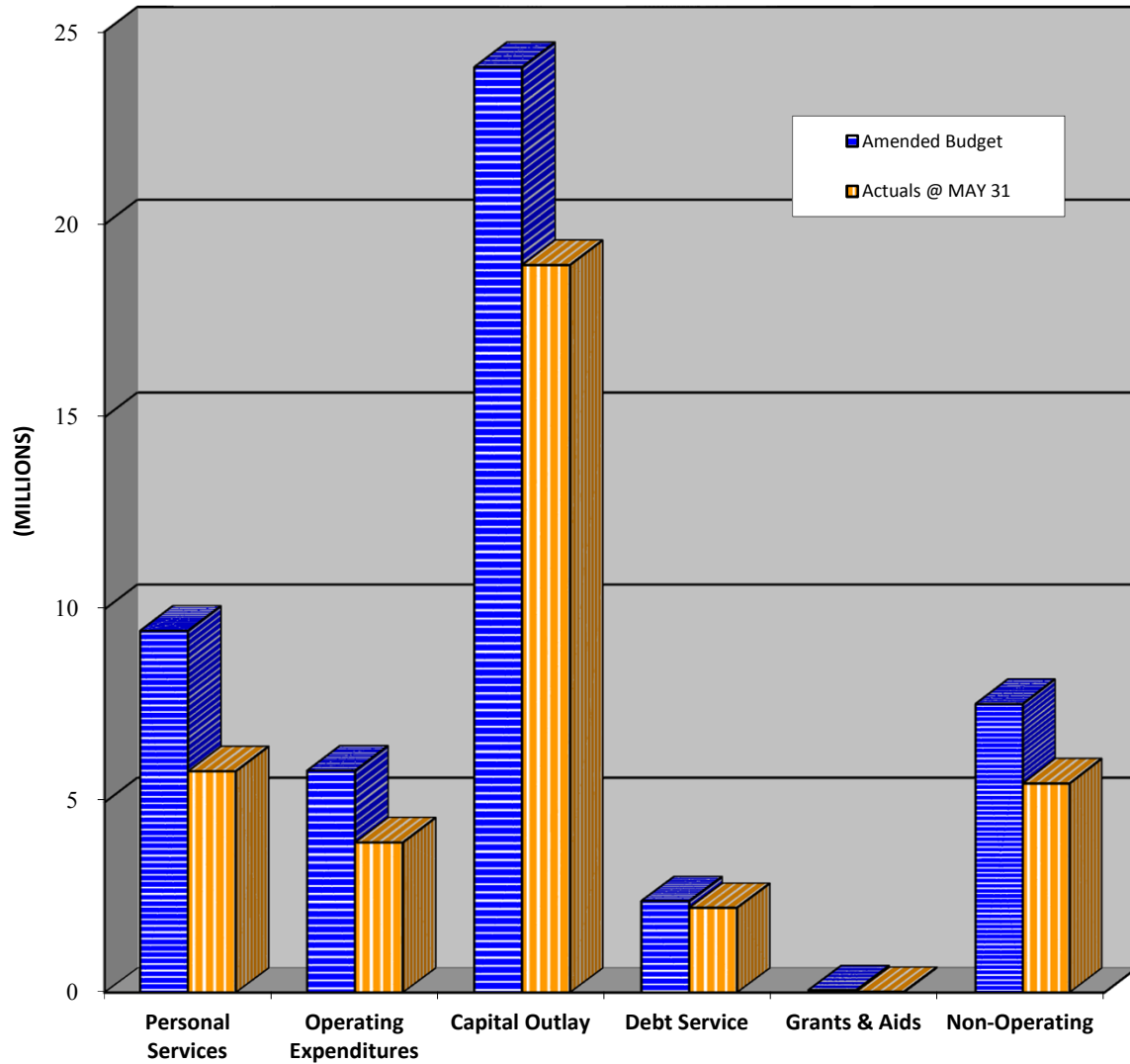
Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 45% of budget for the fiscal year. Taxes are at 81% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (52%); Intergovernmental Revenue (13%); Charges for Services (63%); Fines and Forfeitures (98%); Miscellaneous Revenue (116%); and Non-Operating Revenue (30%).



Expenditures by Major Category All City Funds

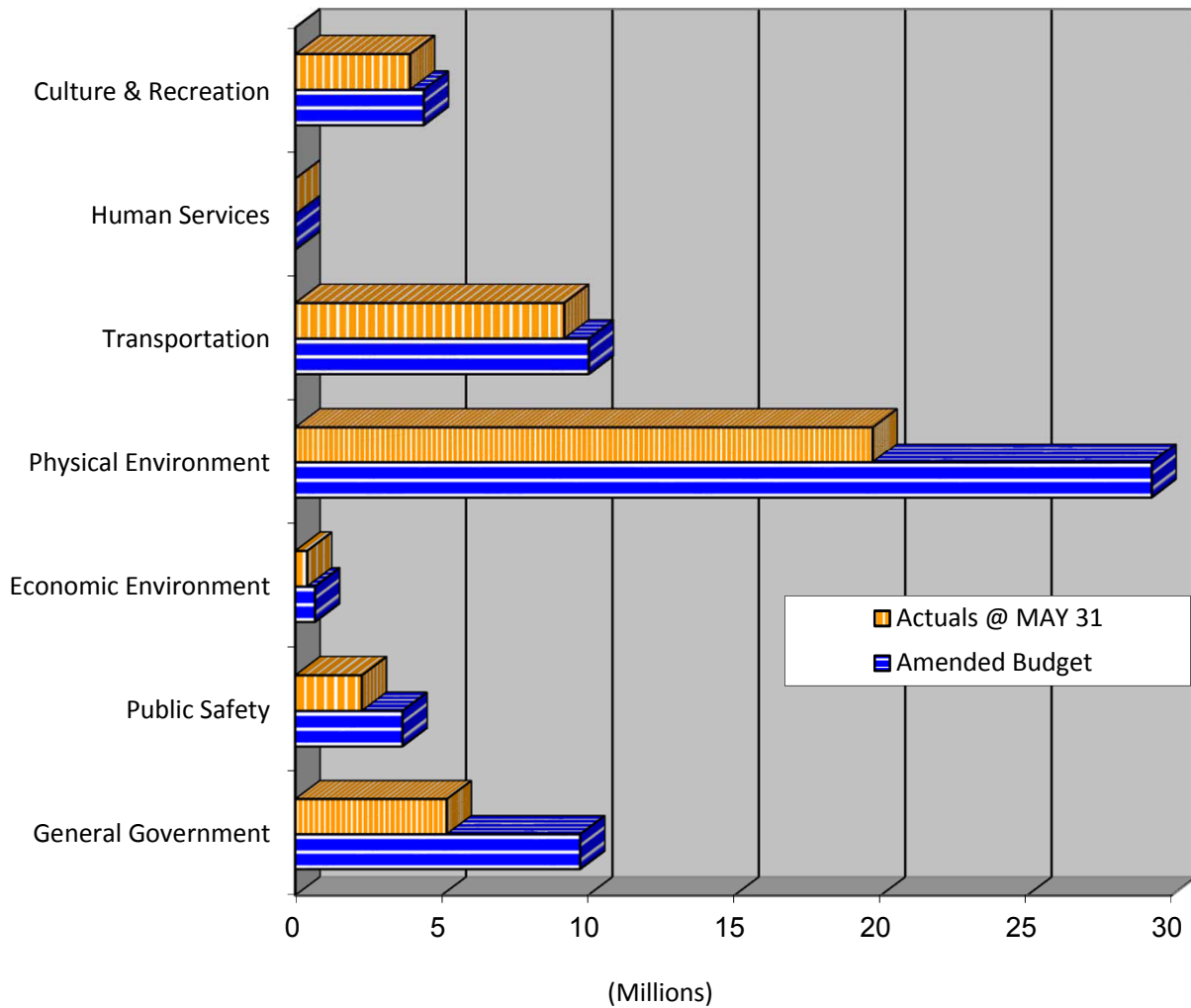
Overall, City expenditures and encumbrances are at 70% of budget for the period. The Personal Services category is at 61% of budget for the fiscal year. The Operating Expenditures category is at 68%, with encumbrances for legal and residential waste collection services of approximately \$340K. Capital Outlay is at 79%, Debt Service is 93%, Grants & Aids is 35% and Non-Operating Expenditures are at 73%. Encumbrances for future expenditures account for 26.5% (aprox. \$15.3M) 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 70% of budget with General Government expenses at 53%, Public Safety at 62%, Economic Environment at 60%, Physical Environment at 67% (Enterprise Funds, Water Collection and Distribution & residential waste collection services), Transportation at 92%, and Culture & Recreation at 89%.



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

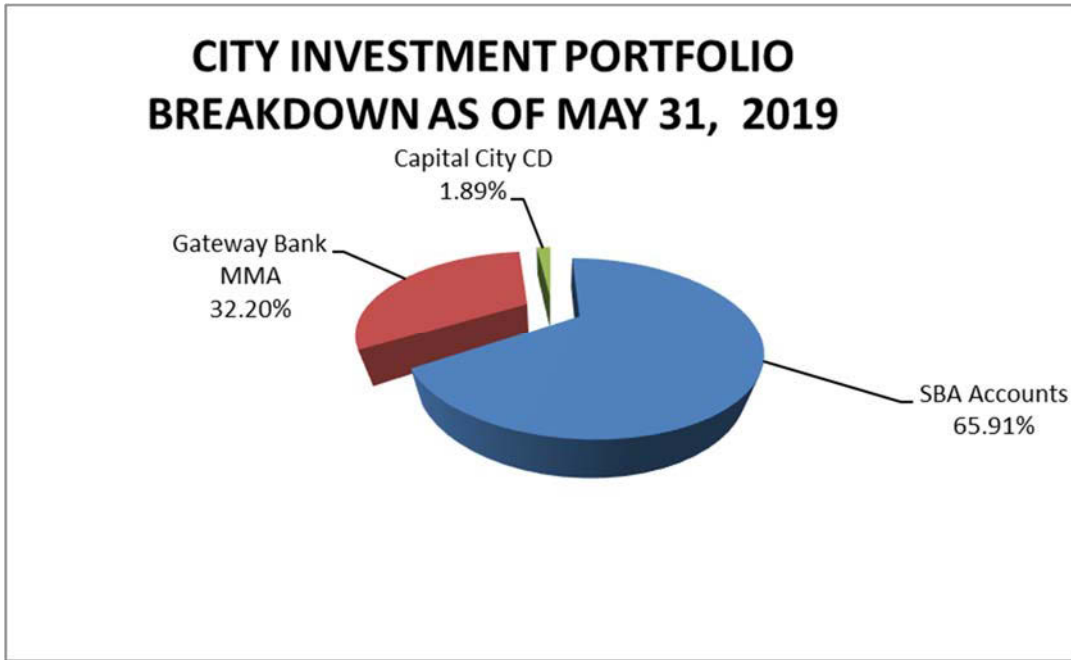
The Rate of Return on Investment refers to the benefits (the profits) to an investor or organization relative to the cost of the initial investment. It is similar to the rate of profit as a measure of profitability.

Conclusion

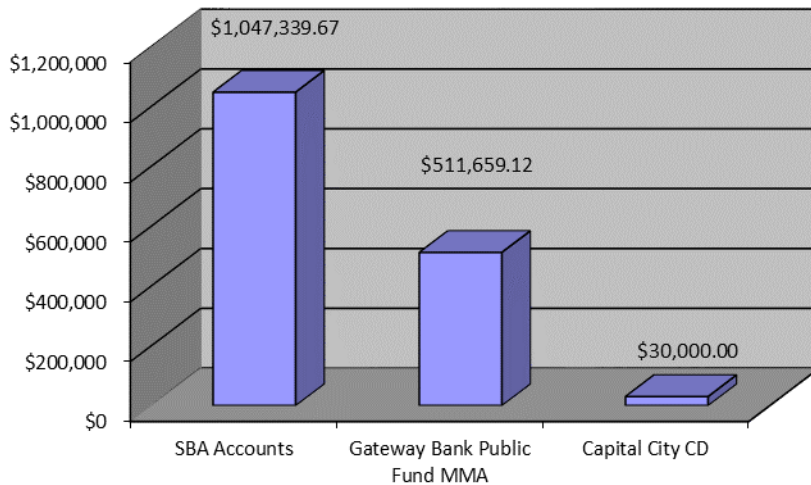
The City's cash and investments are pursuant to Section 218.415, Florida Statutes as well as the City's own adopted Investment Policy. To ensure that the City's funds are effectively managed, the Finance Director and other appropriate staff shall annually complete eight (8) hours of continuing professional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

INVESTMENTS AND CASH

As of May 31, 2019, the City's investment portfolio totaled **\$1,588,998.79**. 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 MAY 31, 2019



INVESTMENTS AND CASH

As of May 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 **\$21,048,620.25**. 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	May Balance	Percentage of Total
Operating Account	\$17,636,502.55	83.79%
Payroll Account	\$7,861.99	0.04%
CRA Account	\$700,992.54	3.33%
Police Forfeiture Account	\$12,820.58	0.06%
Section 108 Account	\$175,004.16	0.83%
Series 2016 Repayment Account	\$592,677.43	2.82%
Series 2019 Projects Account	\$69,132.08	0.33%
Deposit Account	\$1,751,612.01	8.32%
Explorer Account	\$6,908.94	0.03%
SRF Repayment Account	\$70,374.12	0.33%
Heritage Oaks Account	\$24,733.85	0.12%
TOTAL	\$21,048,620.25	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 - 67%.**
- **Encumbrances: Funds committed for future expenses.**

ALL FUNDS SUMMARY



	FY 18/19 AMENDED BUDGET	PERCENT OF TOTAL BUDGET
GENERAL FUND	13,443,762	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>
	57,770,472	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 (85%) –**

- Current Revenues: \$ 9.2M (68%)
- Budgeted Balances: \$ 2.3M (17%)

- **Uses of Funding (58%) –**

- Expenses: \$ 7.0M (52%)
- Encumbrances: \$ 871K (6%)

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 (41%) –**

- Current Revenues: \$ 868K (21%)
- Budgeted Balances: \$ 822K (20%)

- **Uses of Funding (87%) –**

- Expenses: \$ 2.0M (48%)
- Encumbrances: \$ 1.6M (39%)

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 (78%) –**

- Expenses: \$ 656K (78%)
- 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: \$ 604K (6%)
- Budgeted Balances: \$ 45K (<1%)

- **Uses of Funding (88%) –**

- Expenses: \$ 1.0M (10%)
- Encumbrances: \$ 7.9M (78%)

ENTERPRISE FUNDS



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

ENTERPRISE FUNDS



- **Sources of Funding (59%) –**

- Current Revenues: \$ 11.9M (45%)
- Budgeted Balances: \$ 3.0M (14%)

- **Uses of Funding (68%) –**

- Expenses: \$ 13.2M (50%)
- Encumbrances: \$ 4.8M (18%)

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**
 - **Public Services Operations Center**

INTERNAL SERVICE FUNDS



- **Sources of Funding (101%) –**
 - Current Revenues: \$ 2.5M (89%)
 - Balances: \$ 333K (12%)

- **Uses of Funding (54%) –**
 - Expenses: \$ 1.5M (53%)
 - Encumbrances: \$ 33K (1%)

ALL FUNDS SUMMARY



- **Amended FY 18/19 Budget = \$ 57,770,472**

- **Sources of Funding (57%) –**
 - Current Revenues: \$ 17.0M (45%)
 - Budgeted Balances: \$ 6.5M (12%)

- **Uses of Funding (70%) –**
 - Expenses: \$ 25.3M (44%)
 - Encumbrances: \$ 15.3M (26%)

INVESTMENTS / CASH HOLDINGS



- **Investment portfolio total = \$ 1,588,998.79**
 - State Board of Administration (SBA) = \$ 1.0M
 - Money Market Account = \$ 512K
 - Certificate of Deposit = \$ 30K

- **Cash holdings total = \$ 21,048,620.25**
 - Operating Account = \$ 17.6M
 - CRA Account = \$ 701K
 - Customer Deposit Accounts = \$ 1.7M
 - Series 2016 Repayment Account = \$ 593K
 - Section 108 Account = \$ 175K
 - SRF Money Market account = \$ 70K
 - Heritage Oaks Account = \$ 25K
 - Series 2019 Projects Account = \$ 69K
 - Other Accounts = \$ 28K

CONCLUSION



- **Revenues and Expenses**
- **SRF Payment**
- **Completed audit reporting with AG and CFO**
- **FY 19-20 Budget Development**