

CITY OF ALACHUA



FISCAL ANALYSIS REPORT FISCAL YEAR 2018-2019 THROUGH MARCH 31, 2019

MAY 20, 2019

KEY TERMS



- **Fiscal year: period beginning October 1, 2018 and ending September 30, 2019.**
- **Amended budget: budget including all changes since the beginning of the fiscal year.**
- **Period benchmark: percentage of fiscal year that has transpired - 50%.**
- **Encumbrances: Funds committed for future expenses.**

ALL FUNDS SUMMARY



	FY 18/19 AMENDED BUDGET	PERCENT OF TOTAL BUDGET
GENERAL FUND	13,435,477	23.28%
SPECIAL REVENUE FUNDS	4,137,123	7.17%
DEBT SERVICE FUND	836,799	1.45%
CAPITAL PROJECTS FUNDS	10,132,568	17.56%
ENTERPRISE FUNDS	26,353,872	45.66%
INTERNAL SERVICE FUNDS	<u>2,816,348</u>	<u>4.88%</u>
	57,712,187	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 (76%) –**

- Current Revenues: \$ 8.0M (59%)
- Budgeted Balances: \$ 2.3M (17%)

- **Uses of Funding (48%) –**

- Expenses: \$ 5.5M (41%)
- Encumbrances: \$ 931K (7%)

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 (38%) –**

- Current Revenues: \$ 755K (18%)
- Budgeted Balances: \$ 822K (20%)

- **Uses of Funding (84%) –**

- Expenses: \$ 1.0M (24%)
- Encumbrances: \$ 2.5M (60%)

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: \$ <1K (<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 (1%) –**

- Current Revenues: \$ 99K (1%)
- Budgeted Balances: \$ 45K (<1%)

- **Uses of Funding (12%) –**

- Expenses: \$ 874K (9%)
- Encumbrances: \$ 334K (3%)

ENTERPRISE FUNDS



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

ENTERPRISE FUNDS



- **Sources of Funding (47%) –**

- Current Revenues: \$ 9.2M (35%)
- Budgeted Balances: \$ 3.0M (12%)

- **Uses of Funding (61%) –**

- Expenses: \$ 10.3M (39%)
- Encumbrances: \$ 5.8M (22%)

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: \$ 332K (12%)

- **Uses of Funding (43%) –**
 - Expenses: \$ 1.2M (41%)
 - Encumbrances: \$ 48K (2%)

ALL FUNDS SUMMARY



- **Amended FY 18/19 Budget = \$ 57,712,187**

- **Sources of Funding (48%) –**
 - Current Revenues: \$ 21.3M (37%)
 - Budgeted Balances: \$ 6.5M (11%)

- **Uses of Funding (50%) –**
 - Expenses: \$ 19.5M (34%)
 - Encumbrances: \$ 9.6M (16%)

INVESTMENTS / CASH HOLDINGS



- **Investment portfolio total = \$ 1,584,168.59**
 - State Board of Administration (SBA) = \$ 1.0M
 - Money Market Account = \$ 511K
 - Certificate of Deposit = \$ 30K

- **Cash holdings total = \$ 22,384,534.97**
 - Operating Account = \$ 18.7M
 - CRA Account = \$ 774K
 - Customer Deposit Accounts = \$ 1.7M
 - Series 2016 Repayment Account = \$ 593K
 - Section 108 Account = \$ 115K
 - SRF Money Market account = \$ 196K
 - Heritage Oaks Account = \$ 25K
 - Series 2019 Projects Account = \$ 250K
 - Other Accounts = \$ 28K

CONCLUSION



- **Revenues and Expenses Recap**
- **Audit Completed**



City of
ALACHUA

THE GOOD LIFE COMMUNITY

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

TABLE OF CONTENTS

Introduction	I
General Fund Summary	1
General Fund Revenues	4
General Fund Expenditures by Major Category	5
Special Revenue Funds Summary	9
Special Revenue Funds Revenues	10
Special Revenue Funds Expenditures by Major Category	11
Debt Service Fund Summary	12
Debt Service Fund Revenues	13
Debt Service Fund Expenditures by Major Category	14
Capital Projects Funds Summary	15
Capital Projects Funds Revenues	16
Capital Projects Funds Expenditures by Major Category	17
Enterprise Funds Summary	18
Enterprise Funds Revenues	19
Enterprise Funds Expenditures by Major Category	20
Internal Service Fund Summary	21
Internal Service Fund Revenues	22
Internal Service Fund Expenditures by Major Category	23
All City Funds Summary	25
Revenues by Major Category All City Funds	26
Expenditures by Major Category All City Funds	27
Budget Performance by Function All City Funds	28
Investments and Cash	29

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 MARCH 31, 2019**

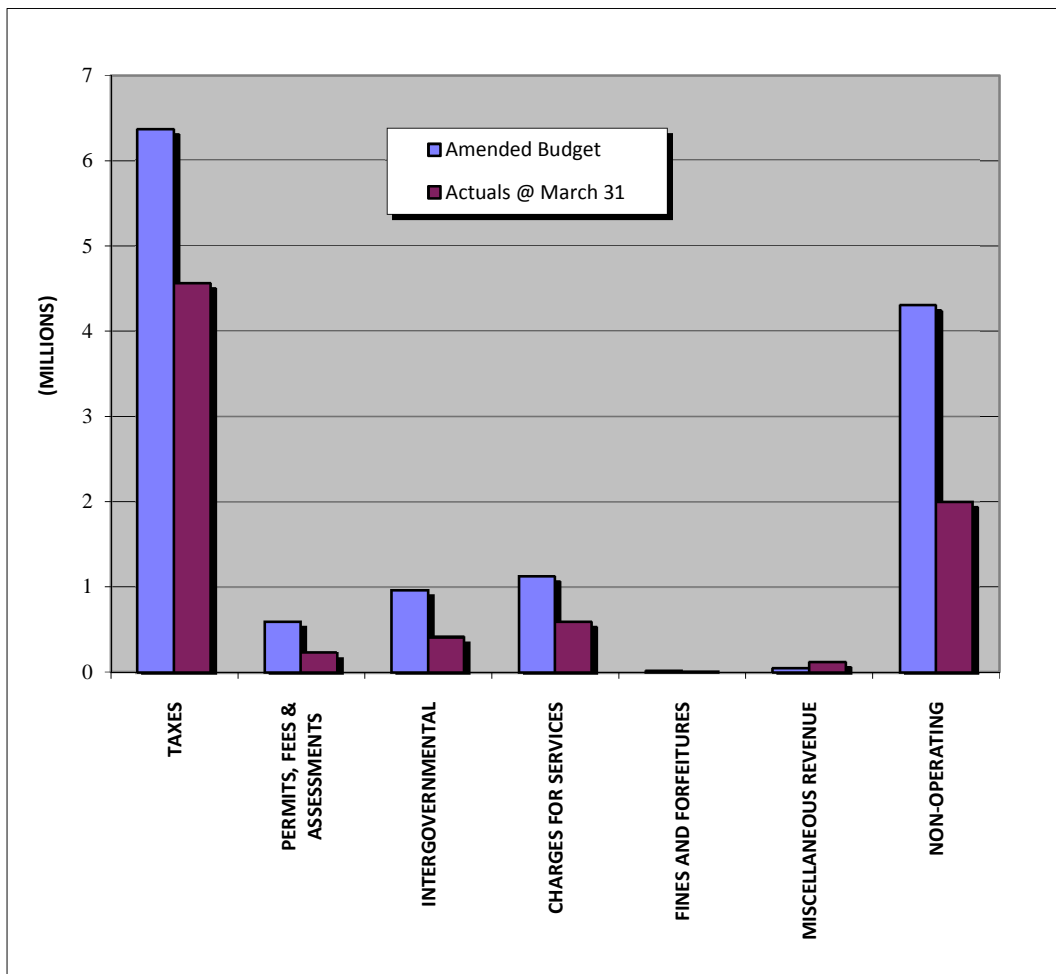
GENERAL FUND

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	4,565,183	72%
PERMITS, FEES & ASSESSMENTS	598,000	598,000	235,269	39%
INTERGOVERNMENTAL	965,964	965,964	419,518	43%
CHARGES FOR SERVICES	1,128,828	1,128,828	595,179	53%
FINES AND FORFEITURES	25,000	25,000	15,186	61%
MISCELLANEOUS REVENUE	53,300	53,300	126,908	238%
NON-OPERATING	4,300,947	4,300,947	2,000,000	47%
	13,435,477	13,435,477	7,957,243	59%
EXPENSES:				
GENERAL GOVERNMENT	6,815,694	6,815,694	2,833,385	42%
PUBLIC SAFETY	3,649,690	3,649,690	1,807,318	50%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	699,312	699,312	686,618	98%
TRANSPORTATION	1,281,279	1,281,279	531,837	42%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	989,502	989,502	590,318	60%
	13,435,477	13,435,477	6,449,476	48%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	6,102,151	6,102,151	2,915,322	48%
OPERATING EXPENDITURES	2,971,502	2,971,502	1,989,854	67%
CAPITAL OUTLAY	1,467,542	1,467,542	573,823	39%
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	13,435,477	6,449,476	48%

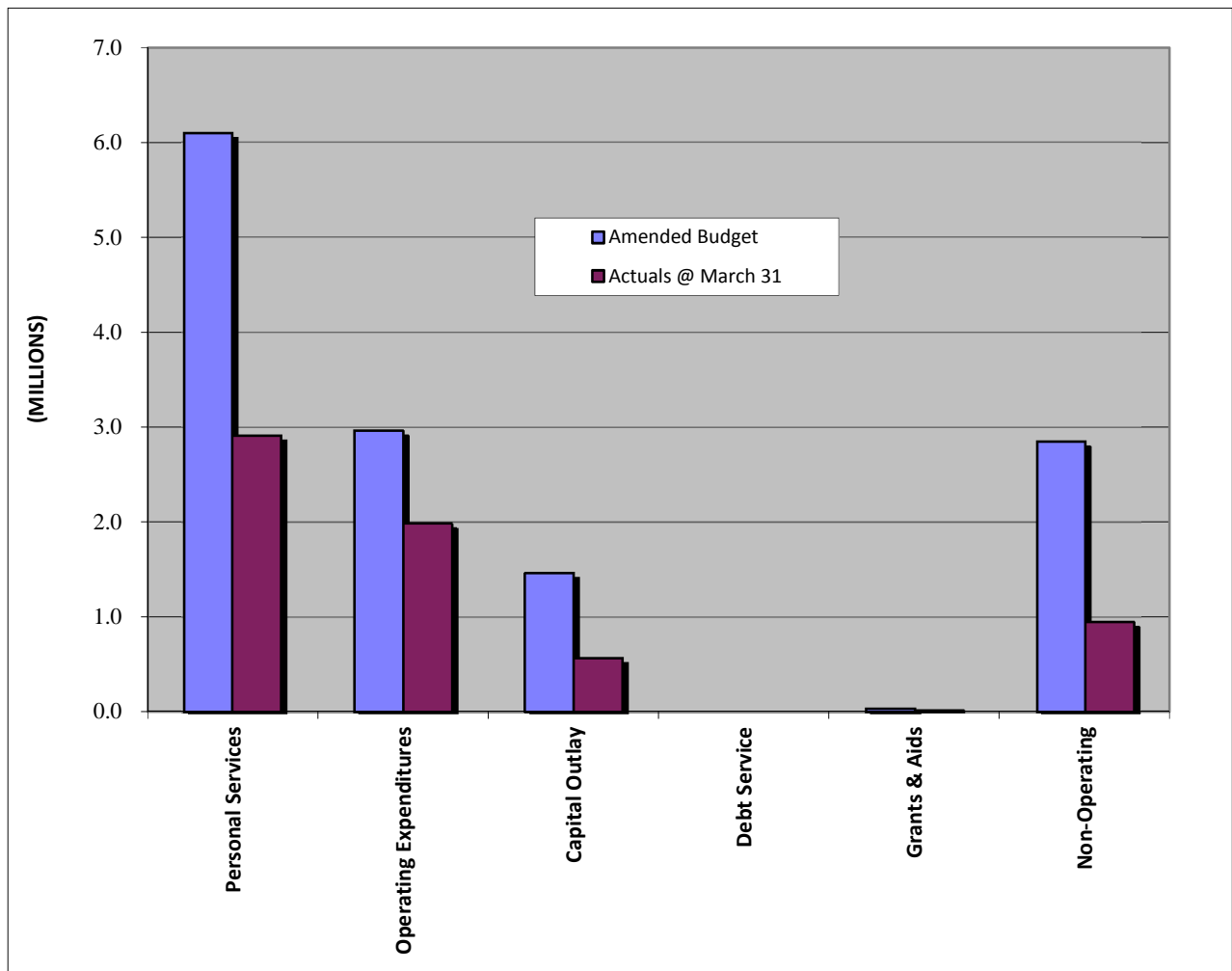
Revenues by Major Category General Fund

As of March 31, 2019, the City of Alachua collected 59% of budgeted General Fund revenues. Tax collections are at 72%. 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 39%. The Intergovernmental Revenues are at 43%. Charges for Services are at 53%, Fines & Forfeitures are at 61%, Miscellaneous Revenues are at 238% and Non-Operating Revenues are at 47%.



Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 48%. Personal Services are at 48% with Operating Expenditures at 67%. The Capital Outlay category is at 39%, Grants & Aids are 46% and Non-Operating expenditures are at 33%. Encumbrances for legal and residential waste collection account for 7% of the expense line total (aprox. \$462K).



CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	3,571,515	84%
LOCAL OPTION FUEL TAXES	261,603	261,603	107,415	41%
UTILITY SERVICES TAXES	1,500,000	1,500,000	698,592	47%
COMMUNICATIONS SERVICES TAXES	319,597	319,597	139,306	44%
LOCAL BUSINESS TAXES	49,000	49,000	48,355	99%
SUBTOTAL	6,363,438	6,363,438	4,565,183	72%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
BUILDING PERMITS	288,000	288,000	86,607	30%
FRANCHISE FEES	310,000	310,000	148,662	48%
SUBTOTAL	598,000	598,000	235,269	39%
<u>INTERGOVERNMENTAL REVENUE</u>				
STATE-SHARED REVENUES	965,964	965,964	419,518	43%
GRANTS	0	0	0	0%
SUBTOTAL	965,964	965,964	419,518	43%
<u>CHARGES FOR SERVICES</u>				
GENERAL GOVERNMENT	85,550	85,550	44,600	52%
PUBLIC SAFETY	188,918	188,918	98,659	52%
PHYSICAL ENVIRONMENT	792,360	792,360	404,219	51%
TRANSPORTATION	0	0	0	0%
CULTURE & RECREATION	62,000	62,000	47,701	77%
OTHER CHARGES FOR SVCS	0	0	0	0%
SUBTOTAL	1,128,828	1,128,828	595,179	53%
<u>FINES & FORFEITURES</u>				
FINES & FORFEITURES	25,000	25,000	14,986	60%
OTHER FINES & FORFEITURES	0	0	200	NA+
SUBTOTAL	25,000	25,000	15,186	61%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	20,000	20,000	48,078	240%
RENTS & ROYALTIES	100	100	13,000	13000%
OTHER MISCELLANEOUS REVENUE	33,200	33,200	65,830	198%
SUBTOTAL	53,300	53,300	126,908	238%
<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	13,435,477	7,957,243	59%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	52,245	52%	0	0%	52%
OPERATING EXPENDITURES	29,216	13,197	45%	1,000	3%	49%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	130,210	65,442	50%	1,000	1%	51%
CITY MANAGER'S OFFICE						
PERSONAL SERVICES	370,563	168,465	45%	0	0%	45%
OPERATING EXPENDITURES	75,443	31,459	42%	0	0%	42%
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	199,924	44%	0	0%	44%
DEPUTY CITY CLERK						
PERSONAL SERVICES	144,971	69,773	48%	0	0%	48%
OPERATING EXPENDITURES	40,517	26,489	65%	0	0%	65%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	185,488	96,262	52%	0	0%	52%
CITY ATTORNEY						
OPERATING EXPENDITURES	156,000	54,153	35%	70,000	45%	80%
TOTAL EXPENDITURES	156,000	54,153	35%	70,000	45%	80%
INFORMATION & TECHNOLOGY SERVICES						
PERSONAL SERVICES	145,288	65,614	45%	0	0%	45%
OPERATING EXPENDITURES	56,467	30,952	55%	26,222	46%	101%
CAPITAL OUTLAY	214,000	15,250	7%	1,869	1%	8%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	415,755	111,816	27%	28,091	7%	34%
FINANCE						
PERSONAL SERVICES	484,910	234,529	48%	0	0%	48%
OPERATING EXPENDITURES	90,518	55,456	61%	2,972	3%	65%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	575,428	289,985	50%	2,972	1%	51%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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
HUMAN RESOURCES						
PERSONAL SERVICES	155,768	73,998	48%	0	0%	48%
OPERATING EXPENDITURES	67,567	15,995	24%	2,700	4%	28%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	223,335	89,993	40%	2,700	1%	42%
FACILITIES MAINTENANCE						
PERSONAL SERVICES	394,941	201,904	51%	0	0%	51%
OPERATING EXPENDITURES	160,707	70,005	44%	19,985	12%	56%
CAPITAL OUTLAY	34,000	36,567	108%	0	0%	108%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	589,648	308,476	52%	19,985	3%	56%
GRANTS & CONTRACTS						
PERSONAL SERVICES	0	0	0%	0	0%	0%
OPERATING EXPENDITURES	68,390	1,484	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	1,484	2%	14,790	22%	24%
CP&D-PLANNING & DEVELOPMENT						
PERSONAL SERVICES	422,149	204,494	48%	0	0%	48%
OPERATING EXPENDITURES	85,962	48,516	56%	16,650	19%	76%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	508,111	253,010	50%	16,650	3%	53%
COMPLIANCE & RISK MANAGEMENT						
PERSONAL SERVICES	297,131	123,091	41%	0	0%	41%
OPERATING EXPENDITURES	48,836	9,127	19%	0	0%	19%
CAPITAL OUTLAY	15,000	14,689	98%	0	0%	98%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	360,967	146,907	41%	0	0%	41%
CP&D-BEAUTIFICATION BOARD						
OPERATING EXPENDITURES	20,000	4,178	21%	3,920	20%	40%
TOTAL EXPENDITURES	20,000	4,178	21%	3,920	20%	40%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	0	0%	0	0%	0%
OPERATING EXPENDITURES	132,974	25,346	19%	38,317	29%	48%
CAPITAL OUTLAY	91,700	6,817	7%	10,690	12%	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	1,002,640	32%	49,007	2%	34%
PS-SOLID WASTE DISPOSAL						
OPERATING EXPENDITURES	699,312	294,391	42%	392,227	56%	98%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	699,312	294,391	42%	392,227	56%	98%
PS-PUBLIC WORKS						
PERSONAL SERVICES	414,213	202,933	49%	0	0%	49%
OPERATING EXPENDITURES	275,542	61,572	22%	73,896	27%	49%
CAPITAL OUTLAY	591,524	102,760	17%	90,676	15%	33%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,281,279	367,265	29%	164,572	13%	42%
FIRE RESCUE SERVICES						
OPERATING EXPENDITURES	10,854	5,337	49%	0	0%	49%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	10,854	5,337	49%	0	0%	49%
BUILDING INSPECTIONS						
PERSONAL SERVICES	170,050	82,571	49%	0	0%	49%
OPERATING EXPENDITURES	31,491	4,800	15%	0	0%	15%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	201,541	87,371	43%	0	0%	43%
APD-PATROL & ADMIN						
PERSONAL SERVICES	2,220,680	1,112,437	50%	0	0%	50%
OPERATING EXPENDITURES	428,209	219,651	51%	46,540	11%	62%
CAPITAL OUTLAY	186,718	125,496	67%	34,735	19%	86%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	2,835,607	1,457,584	51%	81,275	3%	54%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	154,273	39%	0	0%	39%
OPERATING EXPENDITURES	19,233	9,459	49%	0	0%	49%
CAPITAL OUTLAY	163,100	0	0%	0	0%	0%
TOTAL EXPENDITURES	573,099	163,732	29%	0	0%	29%
<u>APD-SCHOOL CROSSING GUARDS</u>						
OPERATING EXPENDITURES	23,589	10,370	44%	0	0%	44%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	23,589	10,370	44%	0	0%	44%
<u>APD-EXPLORERS PROGRAM</u>						
OPERATING EXPENDITURES	2,000	1,469	73%	0	0%	73%
TOTAL EXPENDITURES	2,000	1,469	73%	0	0%	73%
<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	168,995	45%	0	0%	45%
OPERATING EXPENDITURES	445,675	230,975	52%	56,074	13%	64%
CAPITAL OUTLAY	165,500	106,135	64%	28,139	17%	81%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	989,502	506,105	51%	84,213	9%	60%
GENERAL FUND	13,435,477	5,518,074	41%	931,402	7%	48%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 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	270,171	45%
PERMITS, FEES & ASSESSMENTS	10,560	10,560	5,779	55%
INTERGOVERNMENTAL REVENUE	784,119	784,119	278,224	35%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	1,800	1,800	1,336	74%
MISCELLANEOUS REVENUE	9,670	32,670	18,581	57%
NON-OPERATING	2,703,378	2,703,378	181,051	7%
	4,114,123	4,137,123	755,142	18%
EXPENSES:				
GENERAL GOVERNMENT	30,843	30,843	0	0%
PUBLIC SAFETY	10,709	10,709	2,095	20%
ECONOMIC ENVIRONMENT	670,222	670,222	313,680	47%
PHYSICAL ENVIRONMENT	31,105	31,105	3,600	12%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	3,371,244	3,394,244	3,182,506	94%
	4,114,123	4,137,123	3,501,881	85%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	104,229	104,229	47,651	46%
OPERATING EXPENDITURES	361,652	385,678	195,066	51%
CAPITAL OUTLAY	3,518,962	3,517,936	3,209,524	91%
DEBT SERVICE	99,280	99,280	49,640	50%
GRANTS & AIDS	20,000	20,000	0	0%
NON-OPERATING	10,000	10,000	0	0%
	4,114,123	4,137,123	3,501,881	85%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	270,171	45%
SUBTOTAL	604,596	604,596	270,171	45%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
SPECIAL ASSESSMENTS	10,560	10,560	5,779	55%
SUBTOTAL	10,560	10,560	5,779	55%
<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	1,336	74%
SUBTOTAL	1,800	1,800	1,336	74%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	2,170	2,170	6,531	301%
RENTALS AND LEASES	7,500	7,500	5,950	79%
CONTRIBUTIONS AND DONATIONS	0	0	1,800	NA+
OTHER MISCELLANEOUS REVENUE	0	23,000	4,300	19%
SUBTOTAL	9,670	32,670	18,581	57%
<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	755,142	18%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	785,449	23%	2,393,478	71%	95%
TOTAL EXPENDITURES	3,358,388	785,449	23%	2,393,478	71%	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	1,500	5%	2,100	7%	12%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	31,105	1,500	5%	2,100	7%	12%
<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	47,651	46%	0	0%	46%
OPERATING EXPENDITURES	277,165	110,614	40%	75,178	27%	67%
CAPITAL OUTLAY	159,548	0	0%	30,597	19%	19%
DEBT SERVICE	99,280	49,640	50%	0	0%	50%
AIDS TO PRIVATE ORGANIZATIONS	20,000	0	0%	0	0%	0%
NON-OPERATING	10,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	670,222	207,905	31%	105,775	16%	47%
SPECIAL REVENUE FUNDS	4,137,123	1,000,528	24%	2,501,353	60%	85%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 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	110	73%
NON-OPERATING	836,649	836,649	834,755	100%
	836,799	836,799	834,865	100%
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%
	836,799	836,799	655,973	78%
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%
	836,799	836,799	655,973	78%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	110	73%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	150	150	110	73%
<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	834,865	100%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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 MARCH 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	99,290	1%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	0	0	29	NA+
NON-OPERATING	44,993	44,993	0	0%
	10,132,568	10,132,568	99,319	1%
EXPENSES:				
GENERAL GOVERNMENT	0	0	0	0%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	1,386,377	1,386,377	612,036	44%
TRANSPORTATION	8,742,464	8,742,464	595,979	7%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	3,727	3,727	0	0%
	10,132,568	10,132,568	1,208,015	12%
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	1,082,081	11%
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	1,208,015	12%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	3,700	0%
STATE GRANTS	1,000,000	1,000,000	0	0%
GRANTS FROM OTHER LOCAL UNITS	380,611	380,611	95,590	25%
SUBTOTAL	10,087,575	10,087,575	99,290	1%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	0	0	29	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	0	29	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	99,319	1%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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
<u>MILL CREEK SINK FUND</u>						
CAPITAL OUTLAY	1,380,611	496,492	36%	115,544	8%	44%
TOTAL EXPENDITURES	1,380,611	496,492	36%	115,544	8%	44%
<u>HERITAGE OAKS</u>						
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%
<u>SAN FELASCO CONSERVATION CORRIDOR</u>						
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%
<u>FL JOB GROWTH - SAN FELASCO PARKWAY</u>						
OPERATING EXPENDITURES	0	562	NA-	0	0%	NA-
CAPITAL OUTLAY	6,755,000	357,545	5%	112,500	2%	7%
TOTAL EXPENDITURES	6,755,000	358,107	5%	112,500	2%	7%
<u>CDBG - NEIGHBORHOOD REVITALIZATION</u>						
OPERATING EXPENDITURES	35,500	11,400	32%	21,175	60%	92%
CAPITAL OUTLAY	700,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	735,500	11,400	2%	21,175	3%	4%
<u>CDBG - ECONOMIC DEVELOPMENT</u>						
OPERATING EXPENDITURES	92,797	7,900	9%	84,897	91%	100%
CAPITAL OUTLAY	1,159,167	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,251,964	7,900	1%	84,897	7%	7%
CAPITAL PROJECT FUNDS	10,132,568	873,899	9%	334,116	3%	12%

**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	0	0	0%
CHARGES FOR SERVICES	18,476,742	18,476,742	8,961,891	49%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	319,400	334,400	218,173	65%
NON-OPERATING	3,042,730	7,542,730	0	0%
	21,838,872	26,353,872	9,180,064	35%
EXPENSES:				
GENERAL GOVERNMENT	0	0	0	0%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	21,838,872	26,353,872	16,062,585	61%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	21,838,872	26,353,872	16,062,585	61%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	1,561,342	1,561,342	717,226	46%
OPERATING EXPENDITURES	1,504,350	1,534,350	831,632	54%
CAPITAL OUTLAY	4,536,803	8,975,303	5,876,731	65%
DEBT SERVICE	1,214,576	1,261,076	1,069,013	85%
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	3,028,182	36%
	21,838,872	26,353,872	16,062,585	61%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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>				
GRANTS FROM LOCAL UNITS	0	0	0	0%
SUBTOTAL	0	0	0	0%
<u>CHARGES FOR SERVICES</u>				
PHYSICAL ENVIRONMENT-ELECTRIC	14,100,000	14,100,000	6,922,274	49%
PHYSICAL ENVIRONMENT-WATER	1,708,938	1,708,938	785,705	46%
PHYSICAL ENVIRONMENT-WASTEWATER	2,609,604	2,609,604	1,224,027	47%
PHYSICAL ENVIRONMENT-MOSQUITO	58,200	58,200	29,885	51%
SUBTOTAL	18,476,742	18,476,742	8,961,891	49%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	75,000	90,000	82,254	91%
RENTS & ROYALTIES	29,000	29,000	0	0%
OTHER MISCELLANEOUS REVENUE	215,400	215,400	135,919	63%
SUBTOTAL	319,400	334,400	218,173	65%
<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	26,353,872	9,180,064	35%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	440,788	47%	0	0%	47%
OPERATING EXPENDITURES	466,673	178,024	38%	143,098	31%	69%
CAPITAL OUTLAY	2,054,480	99,997	5%	369,305	18%	23%
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	3,028,182	36%	0	0%	36%
TOTAL EXPENDITURES	15,211,874	7,109,864	47%	512,403	3%	50%
<u>WATER UTILITY</u>						
PERSONAL SERVICES	203,260	84,220	41%	0	0%	41%
OPERATING EXPENDITURES	394,541	139,100	35%	39,767	10%	45%
CAPITAL OUTLAY	3,335,030	28,540	1%	2,095,239	63%	64%
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	1,444,260	28%	2,135,006	41%	69%
<u>WASTEWATER UTILITY</u>						
PERSONAL SERVICES	404,684	190,639	47%	0	0%	47%
OPERATING EXPENDITURES	644,104	257,878	40%	72,661	11%	51%
CAPITAL OUTLAY	3,575,293	235,944	7%	3,047,706	85%	92%
DEBT SERVICE	681,761	488,870	72%	0	0%	72%
NON-OPERATING	599,084	549,084	92%	0	0%	92%
TOTAL EXPENDITURES	5,904,926	1,722,415	29%	3,120,367	53%	82%
<u>MOSQUITO CONTROL</u>						
PERSONAL SERVICES	7,550	1,579	21%	0	0%	21%
OPERATING EXPENDITURES	29,032	1,104	4%	0	0%	4%
CAPITAL OUTLAY	10,500	0	0%	0	0%	0%
NON-OPERATING	15,587	15,587	100%	0	0%	100%
TOTAL EXPENDITURES	62,669	18,270	29%	0	0%	29%
ENTERPRISE FUNDS	26,353,872	10,294,809	39%	5,767,776	22%	61%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 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	17,049	189%
NON-OPERATING	2,807,348	2,807,348	2,474,471	88%
	2,816,348	2,816,348	2,497,691	89%
EXPENSES:				
GENERAL GOVERNMENT	2,031,288	2,031,288	952,939	47%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	785,060	785,060	268,785	34%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	2,816,348	2,816,348	1,221,724	43%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	1,675,992	1,675,992	743,162	44%
OPERATING EXPENDITURES	765,301	765,301	250,396	33%
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	1,221,724	43%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	11,977	133%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	5,072	NA+
SUBTOTAL	9,000	9,000	17,049	189%
<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	2,497,691	89%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	127,987	51%	0	0%	51%
OPERATING EXPENDITURES	32,977	8,271	25%	0	0%	25%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	282,889	136,258	48%	0	0%	48%
<u>FAS / UTILITY BILLING</u>						
PERSONAL SERVICES	312,020	112,942	36%	0	0%	36%
OPERATING EXPENDITURES	132,950	78,203	59%	7,183	5%	64%
CAPITAL OUTLAY	25,289	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	470,259	191,145	41%	7,183	2%	42%
<u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u>						
PERSONAL SERVICES	604,311	251,098	42%	0	0%	42%
OPERATING EXPENDITURES	217,932	54,198	25%	3,900	2%	27%
CAPITAL OUTLAY	4,600	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	826,843	305,296	37%	3,900	0%	37%
<u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u>						
PERSONAL SERVICES	53,151	25,069	47%	0	0%	47%
OPERATING EXPENDITURES	26,980	7,187	27%	4,195	16%	42%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	80,131	32,256	40%	4,195	5%	45%
<u>ISF - COMPLIANCE AND RISK MANAGEMENT</u>						
PERSONAL SERVICES	33,687	16,169	48%	0	0%	48%
OPERATING EXPENDITURES	460	345	75%	0	0%	75%
TOTAL EXPENDITURES	34,147	16,514	48%	0	0%	48%
<u>ISF - FAS / INFORMATION</u>						
PERSONAL SERVICES	58,853	28,026	48%	0	0%	48%
OPERATING EXPENDITURES	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	58,853	28,026	48%	0	0%	48%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	181,871	50%	0	0%	50%
OPERATING EXPENDITURES	354,002	53,920	15%	32,994	9%	25%
CAPITAL OUTLAY	67,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	785,060	235,791	30%	32,994	4%	34%
<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	1,173,452	42%	48,272	2%	43%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 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	4,835,354	69%
PERMITS, FEES & ASSESSMENTS	608,560	608,560	241,158	40%
INTERGOVERNMENTAL	11,837,658	11,837,658	803,093	7%
CHARGES FOR SERVICES	19,605,570	19,605,570	9,557,070	49%
FINES AND FORFEITURES	26,800	26,800	16,522	62%
MISCELLANEOUS REVENUE	391,520	429,520	380,850	89%
NON-OPERATING	13,736,045	18,236,045	5,490,277	30%
	53,174,187	57,712,187	21,324,324	37%

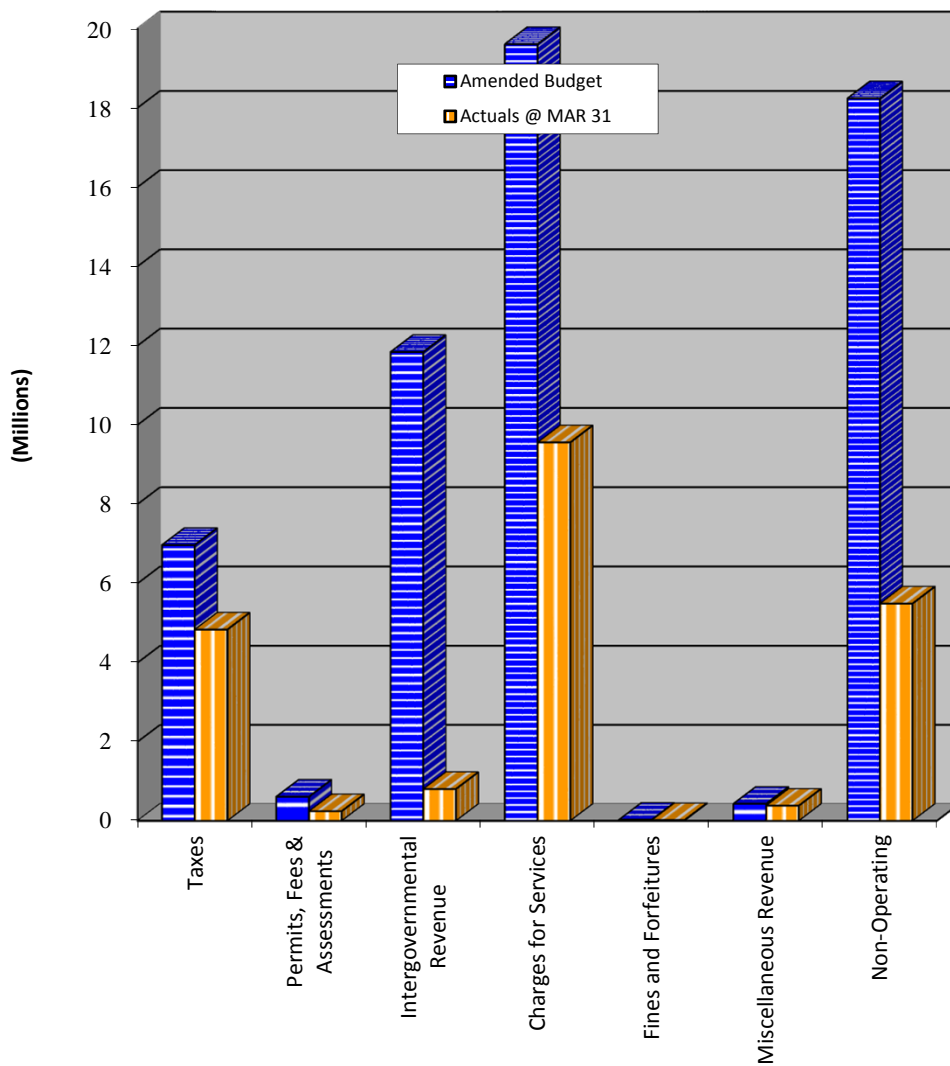
EXPENSES:				
GENERAL GOVERNMENT	9,714,624	9,714,624	4,442,296	46%
PUBLIC SAFETY	3,660,399	3,660,399	1,809,413	49%
ECONOMIC ENVIRONMENT	670,222	670,222	313,680	47%
PHYSICAL ENVIRONMENT	24,740,726	29,255,726	17,633,624	60%
TRANSPORTATION	10,023,743	10,023,743	1,127,816	11%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	4,364,473	4,387,473	3,772,824	86%
	53,174,187	57,712,187	29,099,653	50%

MAJOR EXPENDITURE CATEGORIES:

PERSONAL SERVICES	9,443,714	9,443,714	4,423,361	47%
OPERATING EXPENDITURES	5,740,595	5,794,621	3,392,882	59%
CAPITAL OUTLAY	19,614,974	24,052,448	10,742,159	45%
DEBT SERVICE	2,378,821	2,425,321	2,002,792	83%
GRANTS & AIDS	63,625	63,625	20,000	31%
NON-OPERATING	7,550,458	7,550,458	5,490,278	73%
POWER COSTS	8,382,000	8,382,000	3,028,182	36%
	53,174,187	57,712,187	29,099,653	50%

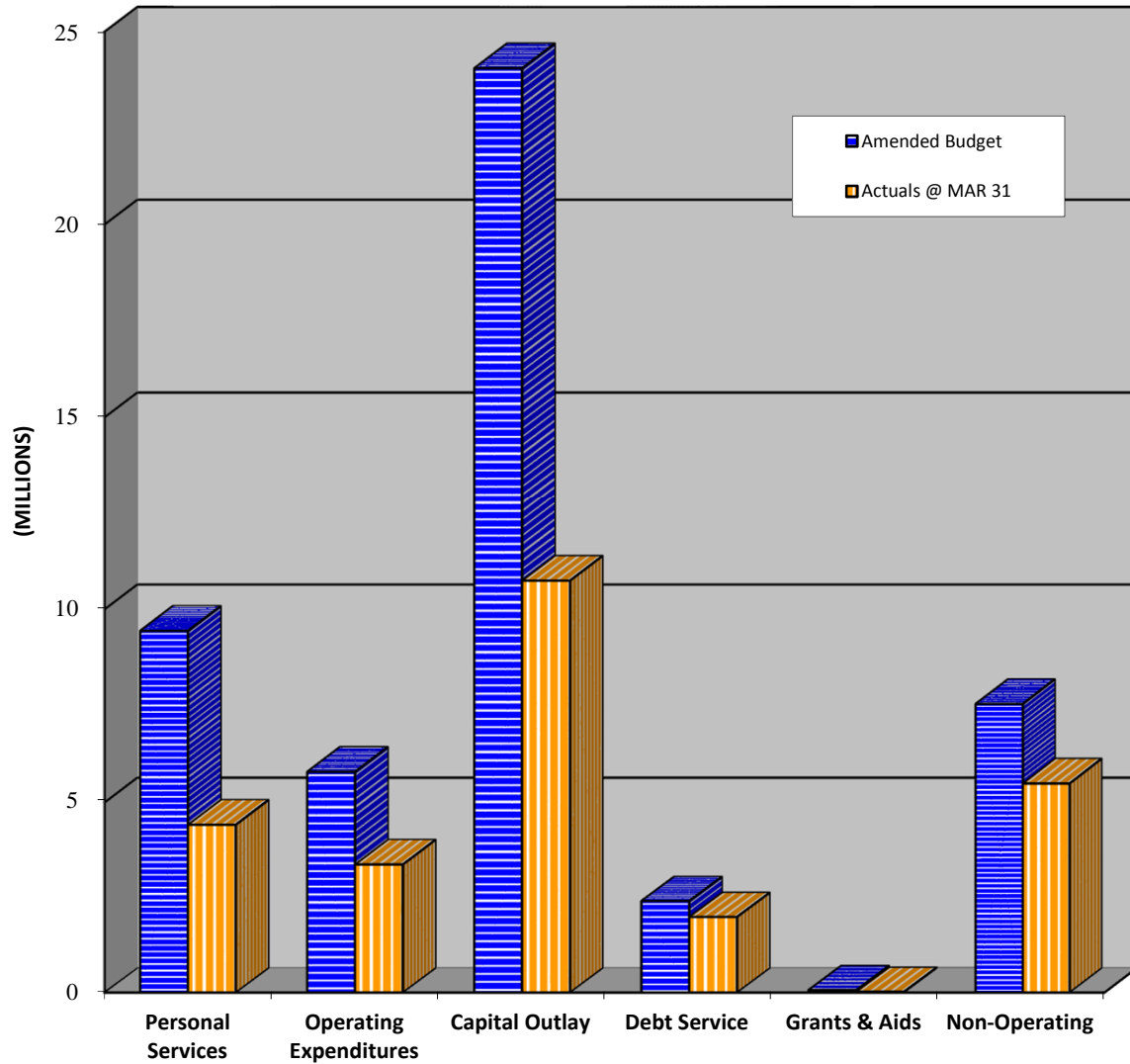
Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 37% of budget for the fiscal year. Taxes are at 69% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (40%); Intergovernmental Revenue (7%); Charges for Services (49%); Fines and Forfeitures (62%); Miscellaneous Revenue (89%); and Non-Operating Revenue (30%).



Expenditures by Major Category All City Funds

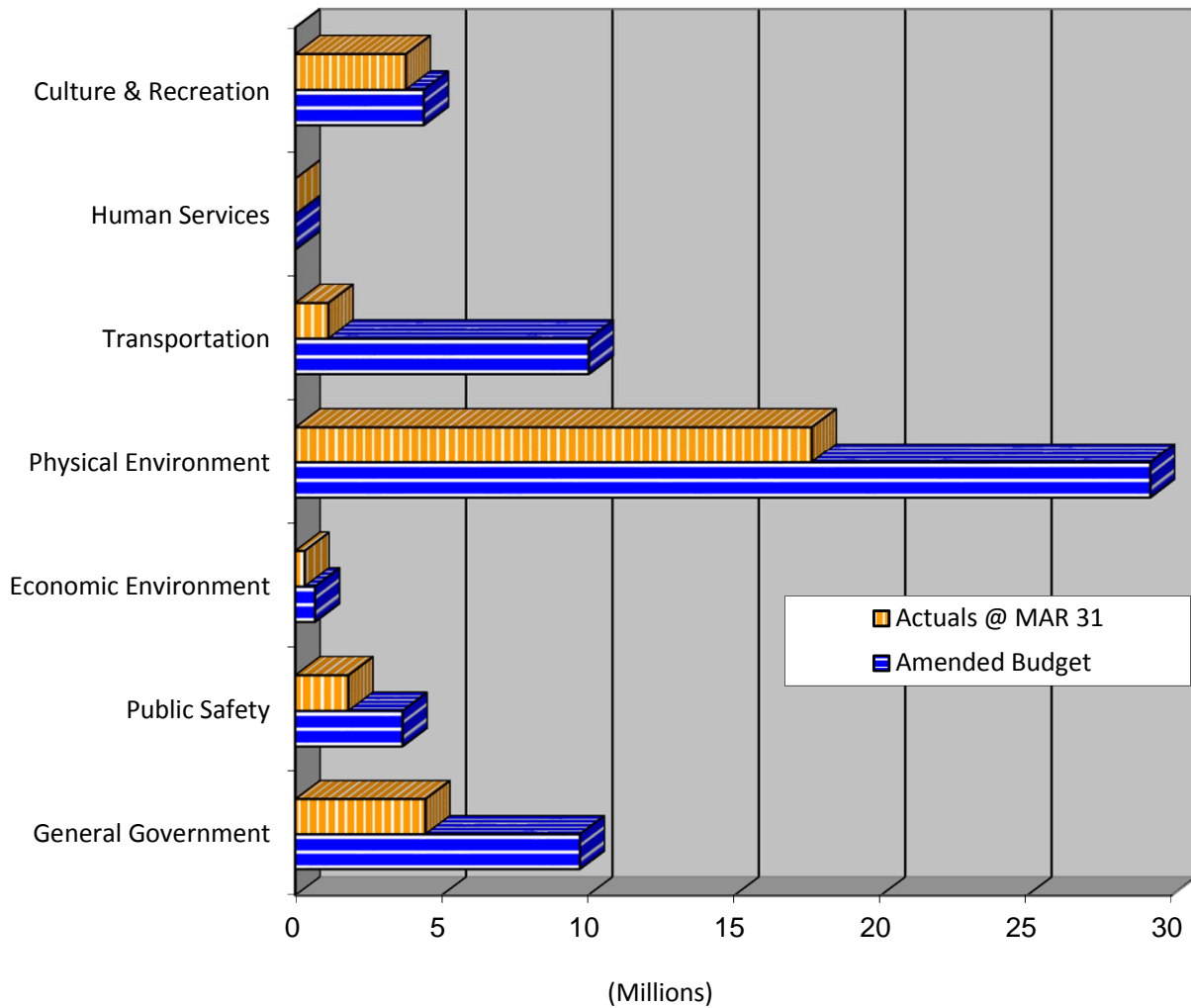
Overall, City expenditures and encumbrances are at 50% of budget for the period. The Personal Services category is at 47% of budget for the fiscal year. The Operating Expenditures category is at 59%, with encumbrances for legal and residential waste collection services of approximately \$462K. Capital Outlay is at 45%, Debt Service is 83%, Grants & Aids is 31% and Non-Operating Expenditures are at 73%. Encumbrances for future expenditures account for 16.6% (aprox. \$9.6M) 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 50% of budget with General Government expenses at 46%, Public Safety at 49%, Economic Environment at 47%, Physical Environment at 60% (Enterprise Funds, Water Collection and Distribution & residential waste collection services), Transportation at 11%, and Culture & Recreation at 86%.



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

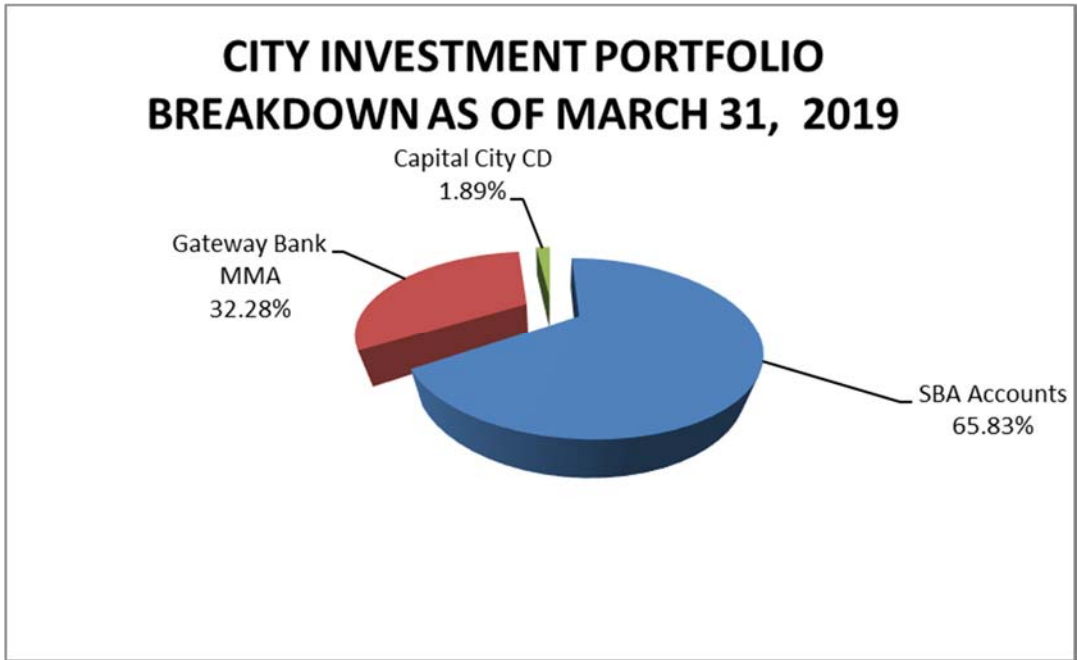
The Rate of Return on Investment refers to the benefits (the profits) to an investor or organization relative to the cost of the initial investment. It is similar to the rate of profit as a measure of profitability.

Conclusion

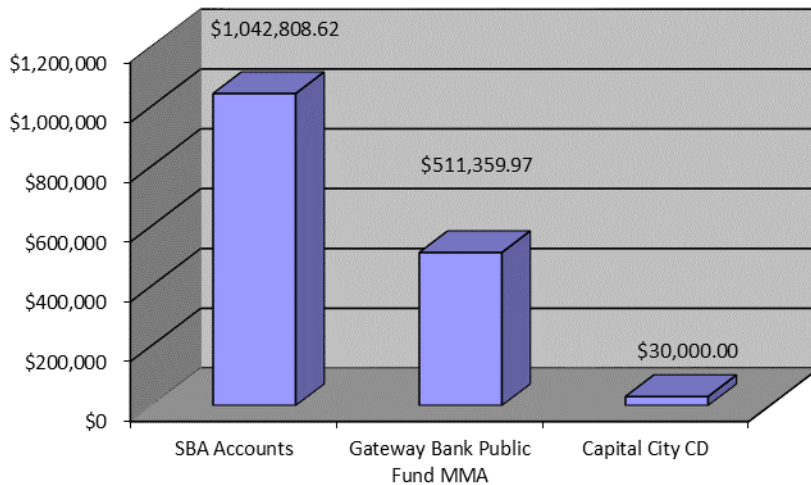
The City's cash and investments are pursuant to Section 218.415, Florida Statutes as well as the City's own adopted Investment Policy. To ensure that the City's funds are effectively managed, the Finance Director and other appropriate staff shall annually complete eight (8) hours of continuing professional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

INVESTMENTS AND CASH

As of March 31, 2019, the City's investment portfolio totaled **\$1,584,168.59**. 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 MARCH 31, 2019



INVESTMENTS AND CASH

As of March 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 **\$22,384,534.97**. 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	March Balance	Percentage of Total
Operating Account	\$18,653,948.98	83.33%
Payroll Account	\$7,861.99	0.04%
CRA Account	\$774,124.47	3.46%
Police Forfeiture Account	\$12,820.58	0.06%
Section 108 Account	\$114,621.39	0.51%
Series 2016 Repayment Account	\$592,657.62	2.65%
Series 2019 Projects Account	\$249,617.91	1.12%
Deposit Account	\$1,751,612.01	7.83%
Explorer Account	\$6,908.94	0.03%
SRF Repayment Account	\$195,627.23	0.87%
Heritage Oaks Account	\$24,733.85	0.11%
TOTAL	\$22,384,534.97	100.00%