

CITY OF ALACHUA



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

FEBRUARY 25, 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 - 33.33%.**
- **Encumbrances: Funds committed for future expenses.**

ALL FUNDS SUMMARY



	FY 18/19 AMENDED BUDGET	PERCENT OF TOTAL BUDGET
GENERAL FUND	13,435,477	25.26%
SPECIAL REVENUE FUNDS	4,137,123	7.78%
DEBT SERVICE FUND	836,799	1.57%
CAPITAL PROJECTS FUNDS	10,132,568	19.05%
ENTERPRISE FUNDS	21,838,872	41.05%
INTERNAL SERVICE FUNDS	<u>2,816,348</u>	<u>5.29%</u>
	53,197,187	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**
 - **Police**
 - **Public Works**
 - **Residential Waste Collection**

GENERAL FUND



- **Sources of Funding (68%) –**

- Current Revenues: \$ 6.8M (51%)
- Budgeted Balances: \$ 2.3M (17%)

- **Uses of Funding (38%) –**

- Expenses: \$ 4.1M (31%)
- Encumbrances: \$ 970K (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 (35%) –**

- Current Revenues: \$ 633K (15%)
- Budgeted Balances: \$ 822K (20%)

- **Uses of Funding (84%) –**

- Expenses: \$ 320K (8%)
- Encumbrances: \$ 3.1M (76%)

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 (0%) –**

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

- **Uses of Funding (52%) –**

- Expenses: \$ 433K (52%)
- 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: \$ 96K (1%)
- Budgeted Balances: \$ 45K (<1%)

- **Uses of Funding (8%) –**

- Expenses: \$ 432K (4%)
- Encumbrances: \$ 361K (4%)

ENTERPRISE FUNDS



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

ENTERPRISE FUNDS



- **Sources of Funding (42%) –**

- Current Revenues: \$ 6.1M (28%)
- Budgeted Balances: \$ 3.0M (14%)

- **Uses of Funding (40%) –**

- Expenses: \$ 7.8M (36%)
- Encumbrances: \$ 920K (4%)

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 (100%) –**
 - Current Revenues: \$ 2.5M (88%)
 - Balances: \$ 332K (12%)

- **Uses of Funding (29%) –**
 - Expenses: \$ 795K (28%)
 - Encumbrances: \$ 27K (1%)

ALL FUNDS SUMMARY



- **Amended FY 18/19 Budget = \$ 53,197,187**

- **Sources of Funding (44%) –**
 - Current Revenues: \$ 17.0M (32%)
 - Budgeted Balances: \$ 6.5M (12%)

- **Uses of Funding (36%) –**
 - Expenses: \$ 13.8M (26%)
 - Encumbrances: \$ 5.4M (10%)

INVESTMENTS / CASH HOLDINGS



- **Investment portfolio total = \$ 1,579,413.79**
 - State Board of Administration (SBA) = \$ 1.0M
 - Money Market Account = \$ 511K
 - Certificate of Deposit = \$ 30K

- **Cash holdings total = \$ 23,672,257.22**
 - Operating Account = \$ 19.7M
 - CRA Account = \$ 800K
 - Customer Deposit Accounts = \$ 1.7M
 - Series 2016 Repayment Account = \$ 893K
 - Section 108 Account = \$ 54K
 - SRF Money Market account = \$ 130K
 - Heritage Oaks Account = \$ 61K
 - Series 2019 Projects Account = \$ 249K
 - Other Accounts = \$ 28K

CONCLUSION



- **Revenues and Expenses**
- **Audit Wrapping Up**



City of
ALACHUA

THE GOOD LIFE COMMUNITY

**FINANCE AND ADMINISTRATIVE SERVICES
FISCAL ANALYSIS
FY 2018-2019
THROUGH JANUARY 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, recommends 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 Department welcomes any feedback you may have.

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

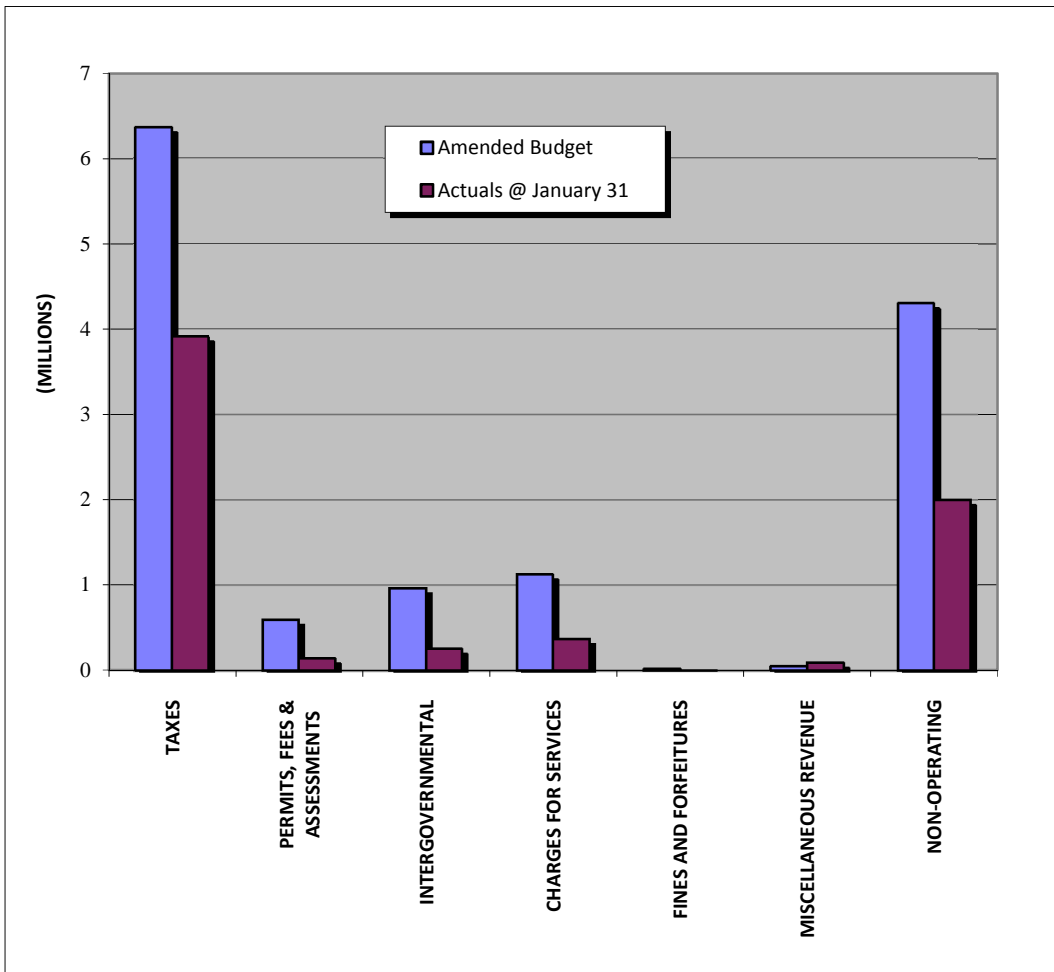
GENERAL FUND

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	3,914,789	62%
PERMITS, FEES & ASSESSMENTS	598,000	598,000	143,589	24%
INTERGOVERNMENTAL	965,964	965,964	255,809	26%
CHARGES FOR SERVICES	1,128,828	1,128,828	377,086	33%
FINES AND FORFEITURES	25,000	25,000	6,712	27%
MISCELLANEOUS REVENUE	53,300	53,300	100,129	188%
NON-OPERATING	4,300,947	4,300,947	2,000,000	47%
	13,435,477	13,435,477	6,798,114	51%
EXPENSES:				
GENERAL GOVERNMENT	6,815,694	6,815,694	2,291,178	34%
PUBLIC SAFETY	3,649,690	3,649,690	1,313,422	36%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	699,312	699,312	686,619	98%
TRANSPORTATION	1,281,279	1,281,279	370,717	29%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	989,502	989,502	431,042	44%
	13,435,477	13,435,477	5,092,978	38%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	6,102,151	6,102,151	2,005,400	33%
OPERATING EXPENDITURES	2,971,502	2,971,502	1,670,368	56%
CAPITAL OUTLAY	1,467,542	1,467,542	446,733	30%
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	5,092,978	38%

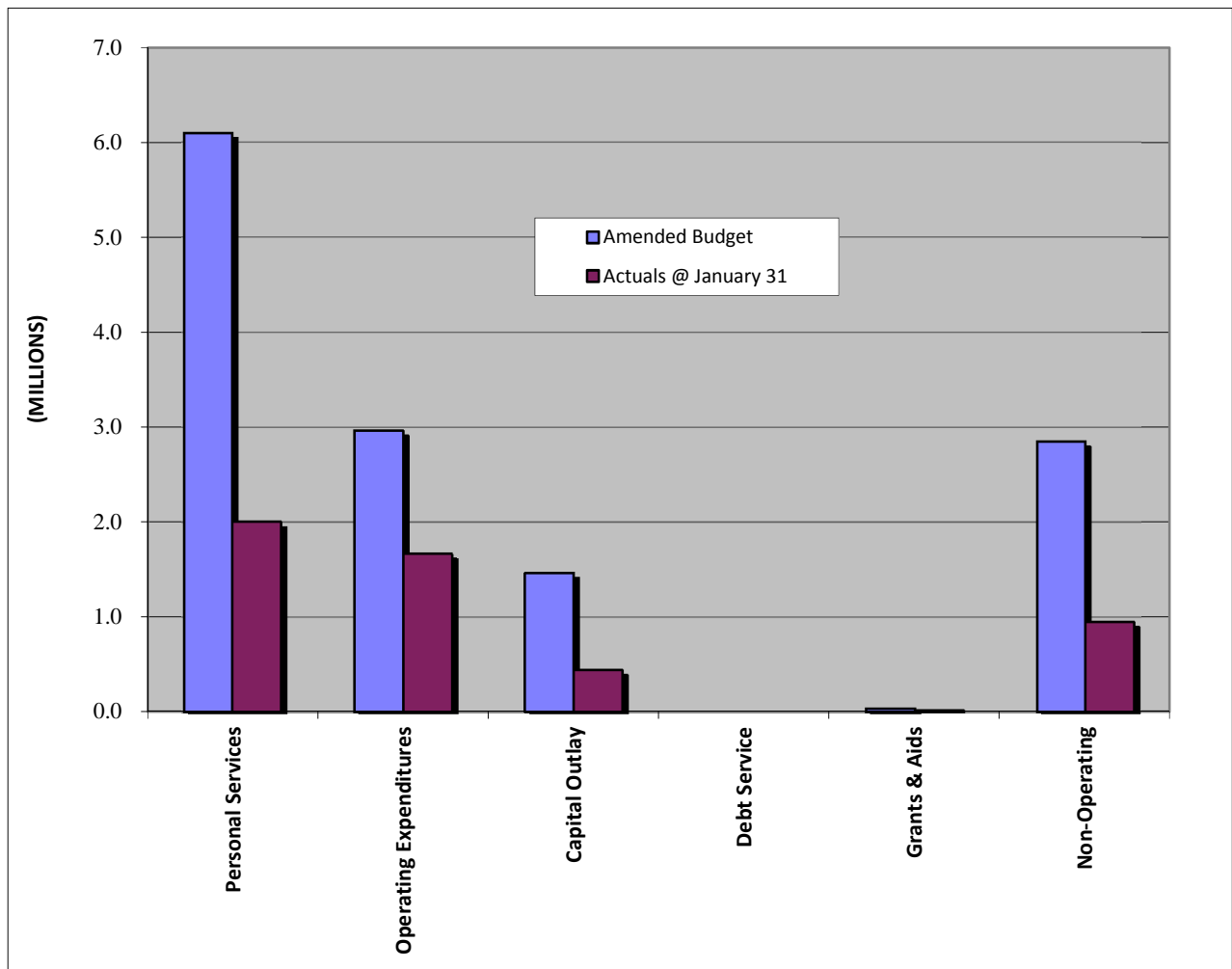
**Revenues by Major Category
General Fund**

As of January 31, 2019, the City of Alachua collected 51% of budgeted General Fund revenues. Tax collections are at 62%. 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 24%. The Intergovernmental Revenues are at 26%. Charges for Services are at 33%, Fines & Forfeitures are at 27%, Miscellaneous Revenues are at 188% and Non-Operating Revenues are at 47%.



Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 38%. Personal Services are at 33% with Operating Expenditures at 56%. The Capital Outlay category is at 30%, Grants & Aids are 46% and Non-Operating expenditures are at 33%. Encumbrances for legal and residential waste collection account for 12% of the expense line total (aprox. \$594K).



CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 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	3,353,573	79%
LOCAL OPTION FUEL TAXES	261,603	261,603	65,292	25%
UTILITY SERVICES TAXES	1,500,000	1,500,000	367,783	25%
COMMUNICATIONS SERVICES TAXES	319,597	319,597	81,688	26%
LOCAL BUSINESS TAXES	49,000	49,000	46,453	95%
SUBTOTAL	6,363,438	6,363,438	3,914,789	62%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
BUILDING PERMITS	288,000	288,000	57,110	20%
FRANCHISE FEES	310,000	310,000	86,479	28%
SUBTOTAL	598,000	598,000	143,589	24%
<u>INTERGOVERNMENTAL REVENUE</u>				
STATE-SHARED REVENUES	965,964	965,964	255,809	26%
GRANTS	0	0	0	0%
SUBTOTAL	965,964	965,964	255,809	26%
<u>CHARGES FOR SERVICES</u>				
GENERAL GOVERNMENT	85,550	85,550	33,800	40%
PUBLIC SAFETY	188,918	188,918	61,295	32%
PHYSICAL ENVIRONMENT	792,360	792,360	269,210	34%
TRANSPORTATION	0	0	0	0%
CULTURE & RECREATION	62,000	62,000	12,781	21%
OTHER CHARGES FOR SVCS	0	0	0	0%
SUBTOTAL	1,128,828	1,128,828	377,086	33%
<u>FINES & FORFEITURES</u>				
FINES & FORFEITURES	25,000	25,000	6,512	26%
OTHER FINES & FORFEITURES	0	0	200	NA+
SUBTOTAL	25,000	25,000	6,712	27%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	20,000	20,000	26,764	134%
RENTS & ROYALTIES	100	100	13,000	13000%
OTHER MISCELLANEOUS REVENUE	33,200	33,200	60,365	182%
SUBTOTAL	53,300	53,300	100,129	188%
<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	6,798,114	51%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 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	36,571	36%	0	0%	36%
OPERATING EXPENDITURES	29,216	9,488	32%	0	0%	32%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	130,210	46,059	35%	0	0%	35%
CITY MANAGER'S OFFICE						
PERSONAL SERVICES	370,563	114,524	31%	0	0%	31%
OPERATING EXPENDITURES	75,443	24,478	32%	4,466	6%	38%
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	139,002	31%	4,466	1%	32%
DEPUTY CITY CLERK						
PERSONAL SERVICES	144,971	47,628	33%	0	0%	33%
OPERATING EXPENDITURES	40,517	11,809	29%	6,887	17%	46%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	185,488	59,437	32%	6,887	4%	36%
CITY ATTORNEY						
OPERATING EXPENDITURES	156,000	34,153	22%	90,000	58%	80%
TOTAL EXPENDITURES	156,000	34,153	22%	90,000	58%	80%
INFORMATION & TECHNOLOGY SERVICES						
PERSONAL SERVICES	145,288	44,292	30%	0	0%	30%
OPERATING EXPENDITURES	56,467	22,699	40%	0	0%	40%
CAPITAL OUTLAY	214,000	8,389	4%	6,862	3%	7%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	415,755	75,380	18%	6,862	2%	20%
FINANCE						
PERSONAL SERVICES	484,910	160,572	33%	0	0%	33%
OPERATING EXPENDITURES	90,518	48,438	54%	8,473	9%	63%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	575,428	209,010	36%	8,473	1%	38%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 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	50,177	32%	0	0%	32%
OPERATING EXPENDITURES	67,567	13,655	20%	2,700	4%	24%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	223,335	63,832	29%	2,700	1%	30%
FACILITIES MAINTENANCE						
PERSONAL SERVICES	394,941	138,457	35%	0	0%	35%
OPERATING EXPENDITURES	160,707	41,762	26%	21,560	13%	39%
CAPITAL OUTLAY	34,000	35,305	104%	1,262	4%	108%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	589,648	215,524	37%	22,822	4%	40%
GRANTS & CONTRACTS						
PERSONAL SERVICES	0	0	0%	0	0%	0%
OPERATING EXPENDITURES	68,390	216	0%	14,790	22%	22%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	68,390	216	0%	14,790	22%	22%
CP&D-PLANNING & DEVELOPMENT						
PERSONAL SERVICES	422,149	138,121	33%	0	0%	33%
OPERATING EXPENDITURES	85,962	33,063	38%	1,803	2%	41%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	508,111	171,184	34%	1,803	0%	34%
COMPLIANCE & RISK MANAGEMENT						
PERSONAL SERVICES	297,131	87,444	29%	0	0%	29%
OPERATING EXPENDITURES	48,836	3,061	6%	0	0%	6%
CAPITAL OUTLAY	15,000	14,689	98%	0	0%	98%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	360,967	105,194	29%	0	0%	29%
CP&D-BEAUTIFICATION BOARD						
OPERATING EXPENDITURES	20,000	3,058	15%	4,480	22%	38%
TOTAL EXPENDITURES	20,000	3,058	15%	4,480	22%	38%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 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	7,862	6%	10,000	8%	13%
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	985,156	31%	20,690	1%	32%
PS-SOLID WASTE DISPOSAL						
OPERATING EXPENDITURES	699,312	182,327	26%	504,292	72%	98%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	699,312	182,327	26%	504,292	72%	98%
PS-PUBLIC WORKS						
PERSONAL SERVICES	414,213	138,564	33%	0	0%	33%
OPERATING EXPENDITURES	275,542	41,071	15%	85,396	31%	46%
CAPITAL OUTLAY	591,524	75,859	13%	29,827	5%	18%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,281,279	255,494	20%	115,223	9%	29%
FIRE RESCUE SERVICES						
OPERATING EXPENDITURES	10,854	4,965	46%	0	0%	46%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	10,854	4,965	46%	0	0%	46%
BUILDING INSPECTIONS						
PERSONAL SERVICES	170,050	56,450	33%	0	0%	33%
OPERATING EXPENDITURES	31,491	2,555	8%	0	0%	8%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	201,541	59,005	29%	0	0%	29%
APD-PATROL & ADMIN						
PERSONAL SERVICES	2,220,680	772,827	35%	0	0%	35%
OPERATING EXPENDITURES	428,209	160,245	37%	39,060	9%	47%
CAPITAL OUTLAY	186,718	124,311	67%	33,585	18%	85%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	2,835,607	1,057,383	37%	72,645	3%	40%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 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	105,116	27%	0	0%	27%
OPERATING EXPENDITURES	19,233	7,486	39%	0	0%	39%
CAPITAL OUTLAY	163,100	0	0%	0	0%	0%
TOTAL EXPENDITURES	573,099	112,602	20%	0	0%	20%
<u>APD-SCHOOL CROSSING GUARDS</u>						
OPERATING EXPENDITURES	23,589	6,299	27%	0	0%	27%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	23,589	6,299	27%	0	0%	27%
<u>APD-EXPLORERS PROGRAM</u>						
OPERATING EXPENDITURES	2,000	343	17%	0	0%	17%
TOTAL EXPENDITURES	2,000	343	17%	0	0%	17%
<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>PARKS & RECREATION</u>						
PERSONAL SERVICES	378,327	114,657	30%	0	0%	30%
OPERATING EXPENDITURES	445,675	158,775	36%	58,473	13%	49%
CAPITAL OUTLAY	165,500	63,293	38%	35,844	22%	60%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	989,502	336,725	34%	94,317	10%	44%
GENERAL FUND	13,435,477	4,122,528	31%	970,450	7%	38%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 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	154,347	26%
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	630	35%
MISCELLANEOUS REVENUE	9,670	32,670	13,291	41%
NON-OPERATING	2,703,378	2,703,378	181,051	7%
	4,114,123	4,137,123	633,322	15%
EXPENSES:				
GENERAL GOVERNMENT	30,843	30,843	0	0%
PUBLIC SAFETY	10,709	10,709	2,095	20%
ECONOMIC ENVIRONMENT	670,222	670,222	266,473	40%
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	3,182,375	94%
	4,114,123	4,137,123	3,454,543	84%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	104,229	104,229	35,070	34%
OPERATING EXPENDITURES	361,652	384,652	160,309	42%
CAPITAL OUTLAY	3,518,962	3,518,962	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	3,454,543	84%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 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	154,347	26%
SUBTOTAL	604,596	604,596	154,347	26%
<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	630	35%
SUBTOTAL	1,800	1,800	630	35%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	2,170	2,170	4,066	187%
RENTALS AND LEASES	7,500	7,500	3,725	50%
CONTRIBUTIONS AND DONATIONS	0	0	1,200	NA+
OTHER MISCELLANEOUS REVENUE	0	23,000	4,300	19%
SUBTOTAL	9,670	32,670	13,291	41%
<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	633,322	15%

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

SPECIAL REVENUE FUNDS EXPENDITURES
BY MAJOR CATEGORY

SPECIAL REVENUE FUND	FY 18/19 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>ADD'L COURT COST-\$2 FOR 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	146,249	4%	3,032,678	90%	95%
TOTAL EXPENDITURES	3,358,388	146,249	4%	3,032,678	90%	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	900	3%	2,700	9%	12%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	31,105	900	3%	2,700	9%	12%
<u>DONATION FUND</u>						
OPERATING EXPENDITURES	35,856	3,448	10%	0	0%	10%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	35,856	3,448	10%	0	0%	10%
<u>CRA FUND</u>						
PERSONAL SERVICES	104,229	35,070	34%	0	0%	34%
OPERATING EXPENDITURES	276,139	82,190	30%	68,976	25%	55%
CAPITAL OUTLAY	160,574	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	166,900	25%	99,573	15%	40%
SPECIAL REVENUE FUNDS	4,137,123	319,592	8%	3,134,951	76%	84%

**CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 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	22	15%
NON-OPERATING	836,649	836,649	834,755	100%
	836,799	836,799	834,777	100%
EXPENSES:				
GENERAL GOVERNMENT	836,799	836,799	432,922	52%
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	432,922	52%
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	432,922	52%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	0	0	0	0%
POWER COSTS	0	0	0	0%
	836,799	836,799	432,922	52%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 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	22	15%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	150	150	22	15%
<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	834,777	100%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 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	0	0%	0	0%	0%
	750	0	0%	0	0%	0%
<u>SECTION 108 LOAN</u>						
DEBT SERVICE	186,653	5,826	3%	0	0%	3%
TOTAL EXPENDITURES	186,653	5,826	3%	0	0%	3%
<u>SERIES 2016 CAPITAL IMPROVEMENT</u>						
DEBT SERVICE	649,396	427,096	66%	0	0%	66%
TOTAL EXPENDITURES	649,396	427,096	66%	0	0%	66%
DEBT SERVICE FUND	836,799	432,922	52%	0	0%	52%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 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	95,590	1%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	0	0	18	NA+
NON-OPERATING	44,993	44,993	0	0%
	10,132,568	10,132,568	95,608	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	199,761	14%
TRANSPORTATION	8,742,464	8,742,464	593,649	7%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	3,727	3,727	0	0%
	10,132,568	10,132,568	793,410	8%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	137,790	137,790	125,899	91%
CAPITAL OUTLAY	9,994,778	9,994,778	667,511	7%
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	793,410	8%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 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	0	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	95,590	1%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	0	0	18	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	0	18	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	95,608	1%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 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	68,866	5%	130,895	9%	14%
TOTAL EXPENDITURES	1,380,611	68,866	5%	130,895	9%	14%
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	0	0%	0	0%	0%
CAPITAL OUTLAY	6,755,000	355,250	5%	112,500	2%	7%
TOTAL EXPENDITURES	6,755,000	355,250	5%	112,500	2%	7%
CDBG - NEIGHBORHOOD REVITALIZATION						
OPERATING EXPENDITURES	35,500	7,727	22%	24,975	70%	92%
CAPITAL OUTLAY	700,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	735,500	7,727	1%	24,975	3%	4%
CDBG - ECONOMIC DEVELOPMENT						
OPERATING EXPENDITURES	92,797	400	0%	92,797	100%	100%
CAPITAL OUTLAY	1,159,167	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,251,964	400	0%	92,797	7%	7%
CAPITAL PROJECT FUNDS	10,132,568	432,243	4%	361,167	4%	8%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 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	6,015,874	33%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	319,400	319,400	158,259	50%
NON-OPERATING	3,042,730	3,042,730	0	0%
	21,838,872	21,838,872	6,174,133	28%
EXPENSES:				
GENERAL GOVERNMENT	0	0	0	0%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	21,838,872	21,838,872	8,657,860	40%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	21,838,872	21,838,872	8,657,860	40%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	1,561,342	1,561,342	494,059	32%
OPERATING EXPENDITURES	1,504,350	1,534,350	646,181	42%
CAPITAL OUTLAY	4,536,803	4,506,803	755,013	17%
DEBT SERVICE	1,214,576	1,214,576	340,125	28%
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	1,882,680	22%
	21,838,872	21,838,872	8,657,860	40%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 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	4,670,552	33%
PHYSICAL ENVIRONMENT-WATER	1,708,938	1,708,938	520,977	30%
PHYSICAL ENVIRONMENT-WASTEWATER	2,609,604	2,609,604	804,434	31%
PHYSICAL ENVIRONMENT-MOSQUITO	58,200	58,200	19,911	34%
SUBTOTAL	18,476,742	18,476,742	6,015,874	33%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	75,000	75,000	56,279	75%
RENTS & ROYALTIES	29,000	29,000	0	0%
OTHER MISCELLANEOUS REVENUE	215,400	215,400	101,980	47%
SUBTOTAL	319,400	319,400	158,259	50%
<u>NON-OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	0	0	0	0%
FUND BALANCE & UNDER COLLECTION	3,042,730	3,042,730	0	0%
SUBTOTAL	3,042,730	3,042,730	0	0%
ENTERPRISE FUNDS	21,838,872	21,838,872	6,174,133	28%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 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	300,893	32%	0	0%	32%
OPERATING EXPENDITURES	466,673	98,514	21%	152,078	33%	54%
CAPITAL OUTLAY	2,054,480	33,976	2%	350,987	17%	19%
DEBT SERVICE	470,708	7,686	2%	0	0%	2%
NON-OPERATING	2,892,165	2,892,165	100%	0	0%	100%
POWER COSTS	8,382,000	1,882,680	22%	0	0%	22%
TOTAL EXPENDITURES	15,211,874	5,215,914	34%	503,065	3%	38%
<u>WATER UTILITY</u>						
PERSONAL SERVICES	203,260	57,748	28%	0	0%	28%
OPERATING EXPENDITURES	394,541	106,866	27%	38,776	10%	37%
CAPITAL OUTLAY	1,100,780	28,540	3%	59,979	5%	8%
DEBT SERVICE	85,357	1,644	2%	12,750	15%	17%
NON-OPERATING	1,132,965	1,082,965	96%	0	0%	96%
TOTAL EXPENDITURES	2,916,903	1,277,763	44%	111,505	4%	48%
<u>WASTEWATER UTILITY</u>						
PERSONAL SERVICES	404,684	133,839	33%	0	0%	33%
OPERATING EXPENDITURES	644,104	186,051	29%	62,916	10%	39%
CAPITAL OUTLAY	1,341,043	51,761	4%	229,770	17%	21%
DEBT SERVICE	658,511	305,296	46%	12,750	2%	48%
NON-OPERATING	599,084	549,084	92%	0	0%	92%
TOTAL EXPENDITURES	3,647,426	1,226,031	34%	305,436	8%	42%
<u>MOSQUITO CONTROL</u>						
PERSONAL SERVICES	7,550	1,579	21%	0	0%	21%
OPERATING EXPENDITURES	29,032	980	3%	0	0%	3%
CAPITAL OUTLAY	10,500	0	0%	0	0%	0%
NON-OPERATING	15,587	15,587	100%	0	0%	100%
TOTAL EXPENDITURES	62,669	18,146	29%	0	0%	29%
ENTERPRISE FUNDS	21,838,872	7,737,854	35%	920,006	4%	40%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 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	55	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	7,416	82%
NON-OPERATING	2,807,348	2,807,348	2,474,471	88%
	<u>2,816,348</u>	<u>2,816,348</u>	<u>2,488,003</u>	<u>88%</u>
EXPENSES:				
GENERAL GOVERNMENT	2,031,288	2,031,288	654,034	32%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	785,060	785,060	168,145	21%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	<u>2,816,348</u>	<u>2,816,348</u>	<u>822,179</u>	<u>29%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	1,675,992	1,675,992	509,308	30%
OPERATING EXPENDITURES	765,301	765,301	162,810	21%
CAPITAL OUTLAY	96,889	96,889	0	0%
DEBT SERVICE	228,166	228,166	150,061	66%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	50,000	50,000	0	0%
POWER COSTS	0	0	0	0%
	<u>2,816,348</u>	<u>2,816,348</u>	<u>822,179</u>	<u>29%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 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	55	NA+
SUBTOTAL	0	0	55	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	5,669	63%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	1,747	NA+
SUBTOTAL	9,000	9,000	7,416	82%
<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	2,488,003	88%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 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	89,610	36%	0	0%	36%
OPERATING EXPENDITURES	32,977	5,876	18%	0	0%	18%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	282,889	95,486	34%	0	0%	34%
<u>FAS / UTILITY BILLING</u>						
PERSONAL SERVICES	312,020	77,874	25%	0	0%	25%
OPERATING EXPENDITURES	132,950	55,338	42%	9,429	7%	49%
CAPITAL OUTLAY	25,289	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	470,259	133,212	28%	9,429	2%	30%
<u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u>						
PERSONAL SERVICES	604,311	170,415	28%	0	0%	28%
OPERATING EXPENDITURES	217,932	35,276	16%	3,595	2%	18%
CAPITAL OUTLAY	4,600	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	826,843	205,691	25%	3,595	0%	25%
<u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u>						
PERSONAL SERVICES	53,151	16,959	32%	0	0%	32%
OPERATING EXPENDITURES	26,980	5,349	20%	4,195	16%	35%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	80,131	22,308	28%	4,195	5%	33%
<u>ISF - COMPLIANCE AND RISK MANAGEMENT</u>						
PERSONAL SERVICES	33,687	10,915	32%	0	0%	32%
OPERATING EXPENDITURES	460	230	50%	0	0%	50%
TOTAL EXPENDITURES	34,147	11,145	33%	0	0%	33%
<u>ISF - FAS / INFORMATION</u>						
PERSONAL SERVICES	58,853	18,912	32%	0	0%	32%
OPERATING EXPENDITURES	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	58,853	18,912	32%	0	0%	32%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 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	124,623	34%	0	0%	34%
OPERATING EXPENDITURES	354,002	33,345	9%	10,177	3%	12%
CAPITAL OUTLAY	67,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	785,060	157,968	20%	10,177	1%	21%
<u>DEBT SERVICE FUND - SERIES 2016</u>						
DEBT SERVICE	228,166	150,061	66%	0	0%	66%
TOTAL EXPENDITURES	228,166	150,061	66%	0	0%	66%
<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	794,783	28%	27,396	1%	29%

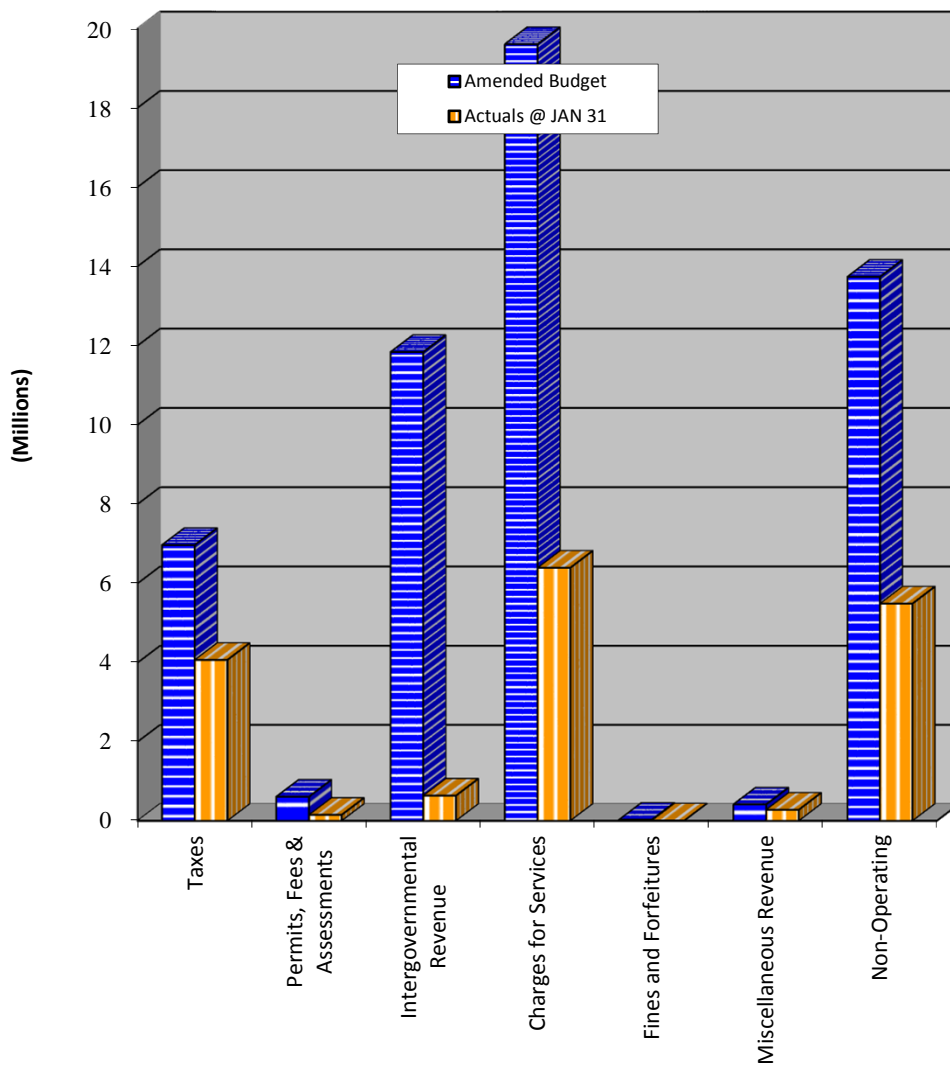
**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 31, 2019**

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	4,069,136	58%
PERMITS, FEES & ASSESSMENTS	608,560	608,560	149,423	25%
INTERGOVERNMENTAL	11,837,658	11,837,658	635,684	5%
CHARGES FOR SERVICES	19,605,570	19,605,570	6,392,960	33%
FINES AND FORFEITURES	26,800	26,800	7,342	27%
MISCELLANEOUS REVENUE	391,520	414,520	279,135	67%
NON-OPERATING	13,736,045	13,736,045	5,490,277	40%
	53,174,187	53,197,187	17,023,957	32%
EXPENSES:				
GENERAL GOVERNMENT	9,714,624	9,714,624	3,378,134	35%
PUBLIC SAFETY	3,660,399	3,660,399	1,315,517	36%
ECONOMIC ENVIRONMENT	670,222	670,222	266,473	40%
PHYSICAL ENVIRONMENT	24,740,726	24,740,726	9,715,985	39%
TRANSPORTATION	10,023,743	10,023,743	964,366	10%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	4,364,473	4,387,473	3,613,417	82%
	53,174,187	53,197,187	19,253,892	36%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	9,443,714	9,443,714	3,043,837	32%
OPERATING EXPENDITURES	5,740,595	5,793,595	2,765,567	48%
CAPITAL OUTLAY	19,614,974	19,584,974	5,078,781	26%
DEBT SERVICE	2,378,821	2,378,821	972,749	41%
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	1,882,680	22%
	53,174,187	53,197,187	19,253,892	36%

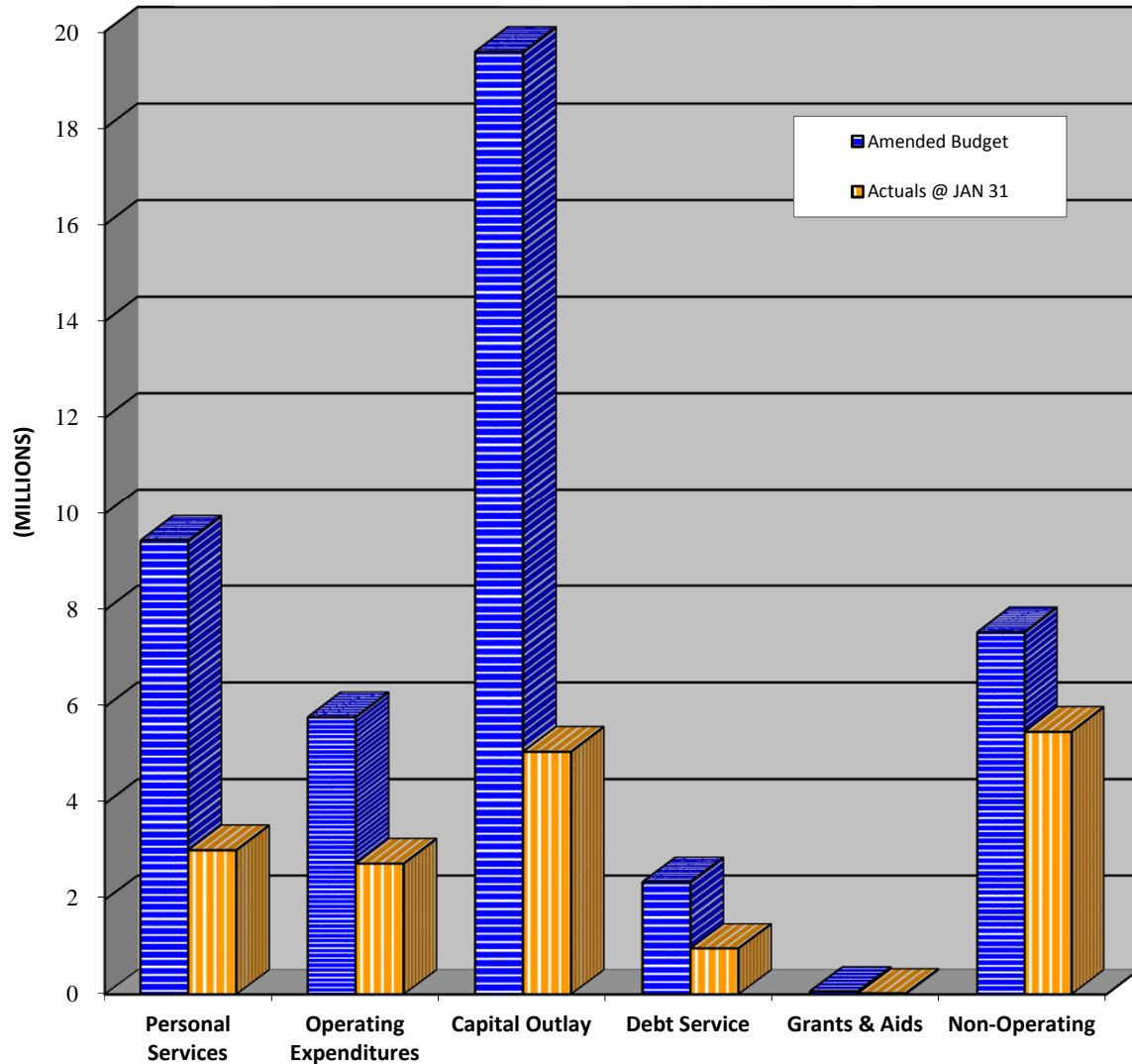
Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 32% of budget for the fiscal year. Taxes are at 58% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (25%); Intergovernmental Revenue (5%); Charges for Services (33%); Fines and Forfeitures (27%); Miscellaneous Revenue (67%); and Non-Operating Revenue (40%).



Expenditures by Major Category All City Funds

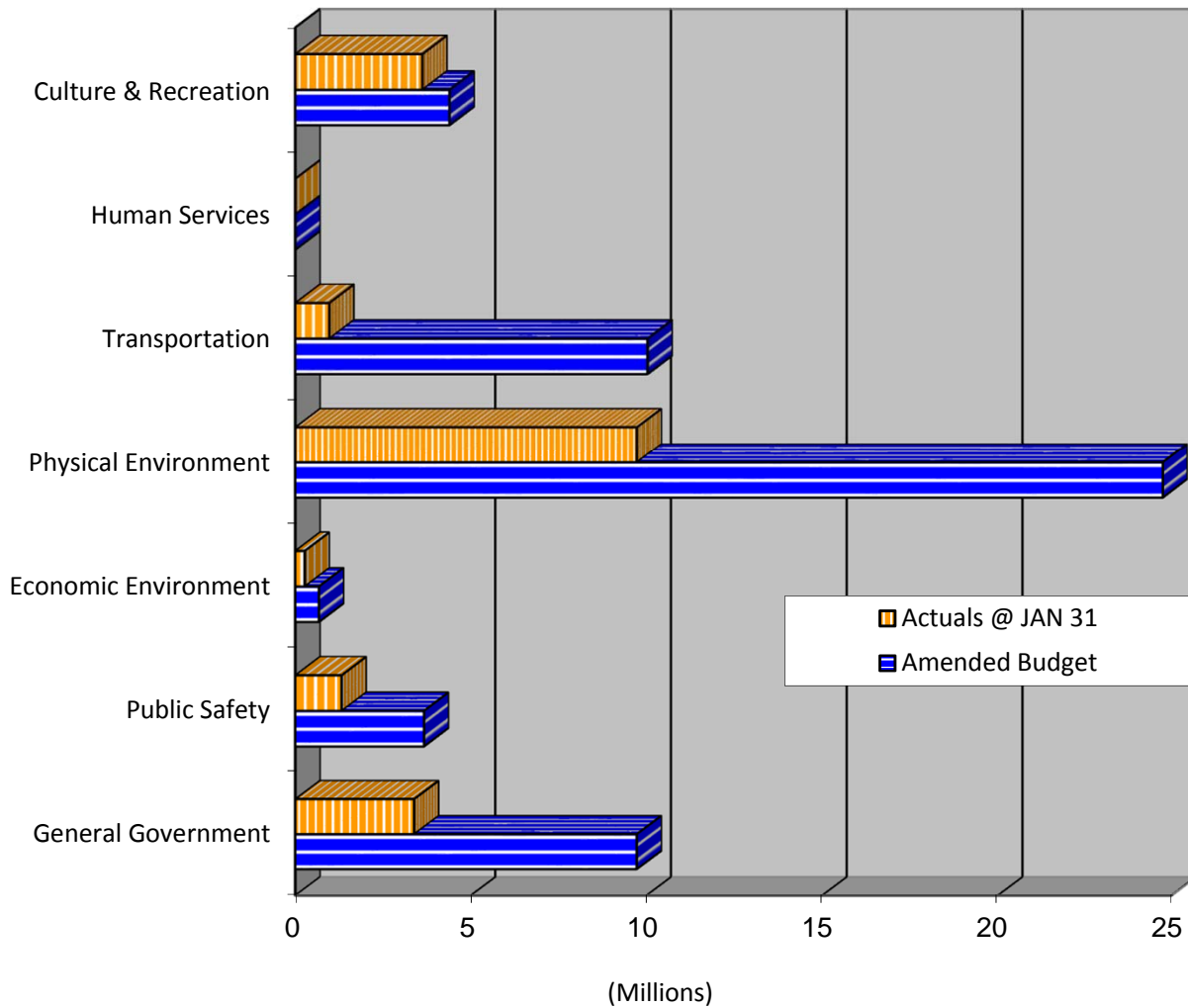
Overall, City expenditures and encumbrances are at 36% of budget for the period. The Personal Services category is at 32% of budget for the fiscal year. The Operating Expenditures category is at 48%, with encumbrances for legal and residential waste collection services of approximately \$594K. Capital Outlay is at 26%, Debt Service is 41%, Grants & Aids is 31% and Non-Operating Expenditures are at 73%. Encumbrances for future expenditures account for 10.2% (aprox. \$5.4M) of the budget total.



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

Budget Performance by Function All City Funds

Overall, expenditures are at 36% of budget with General Government expenses at 35%, Public Safety at 36%, Economic Environment at 40%, Physical Environment at 39% (Enterprise Funds, Water Collection and Distribution & residential waste collection services), Transportation at 10%, and Culture & Recreation at 82%.



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

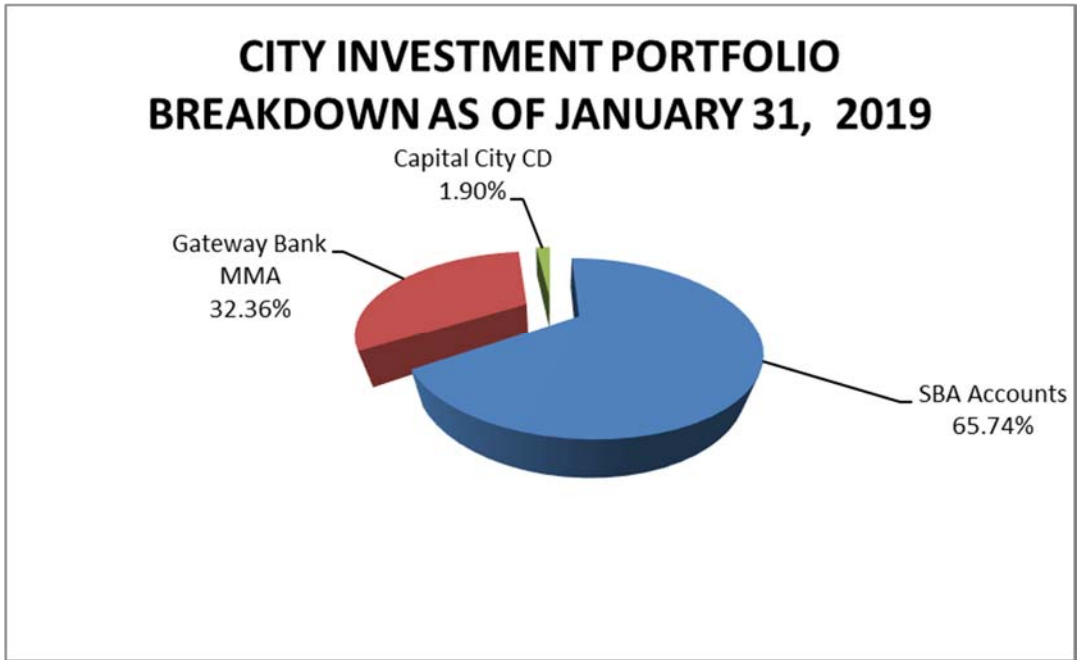
The Rate of Return on Investment refers to the benefits (the profits) to an investor or organization relative to the cost of the initial investment. It is similar to the rate of profit as a measure of profitability.

Conclusion

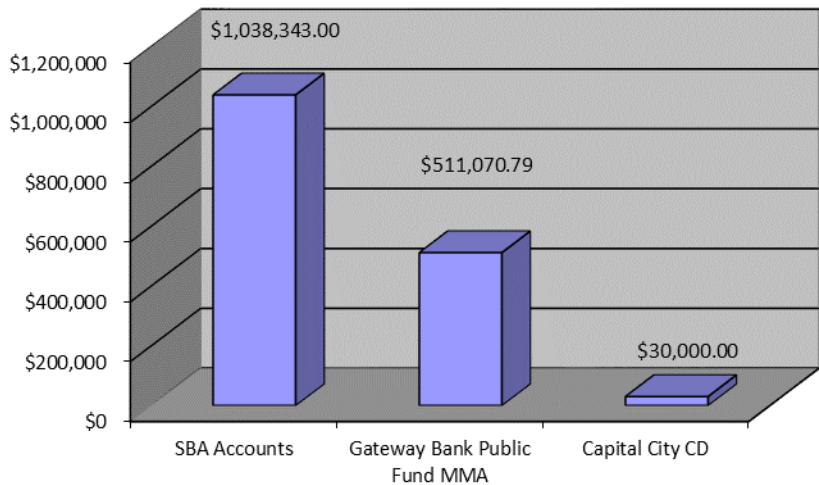
The City's cash and investments are pursuant to Section 218.415, Florida Statutes as well as the City's own adopted Investment Policy. To ensure that the City's funds are effectively managed, the Finance Director and other appropriate staff shall annually complete eight (8) hours of continuing professional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

INVESTMENTS AND CASH

As of January 31, 2019, the City's investment portfolio totaled **\$1,579,413.79**. 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 JANUARY 31, 2019



INVESTMENTS AND CASH

As of January 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 **\$23,672,257.22**. 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	January Balance	Percentage of Total
Operating Account	\$19,706,164.85	83.25%
Payroll Account	\$7,861.99	0.03%
CRA Account	\$800,033.11	3.38%
Police Forfeiture Account	\$12,819.00	0.05%
Section 108 Account	\$54,284.63	0.23%
Series 2016 Repayment Account	\$893,037.32	3.77%
Series 2019 Projects Account	\$249,500.00	1.05%
Deposit Account	\$1,749,523.67	7.39%
Explorer Account	\$6,908.94	0.03%
SRF Repayment Account	\$130,955.13	0.55%
Heritage Oaks Account	\$61,168.58	0.26%
TOTAL	\$23,672,257.22	100.00%