

CITY OF ALACHUA



FISCAL ANALYSIS REPORT FISCAL YEAR 2018/2019 THROUGH NOVEMBER 30, 2018

JANUARY 14, 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 - 16.67%.**
- **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 (23%) –**

- Current Revenues: \$10.8M (6%)
- Budgeted Balances: \$ 2.3M (17%)

- **Uses of Funding (18%) –**

- Expenses: \$ 1.3M (10%)
- Encumbrances: \$ 1.1M (8%)

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 (22%) –**

- Current Revenues: \$ 70K (2%)
- Budgeted Balances: \$ 822K (20%)

- **Uses of Funding (81%) –**

- Expenses: \$ 93K (2%)
- Encumbrances: \$ 3.2M (79%)

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: \$ <1K (0%)
- Budgeted Balances: \$ <1K (<1%)

- **Uses of Funding (51%) –**

- Expenses: \$ 427K (51%)
- 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 (0%) –**

- Current Revenues: \$ ----- (0%)
- Budgeted Balances: \$ 45K (<1%)

- **Uses of Funding (8%) –**

- Expenses: \$ 228K (2%)
- Encumbrances: \$ 562K (6%)

ENTERPRISE FUNDS



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

ENTERPRISE FUNDS



- **Sources of Funding (30%) –**

- Current Revenues: \$ 3.4M (16%)
- Budgeted Balances: \$ 3.0M (14%)

- **Uses of Funding (9%) –**

- Expenses: \$ 1.5M (7%)
- Encumbrances: \$ 521K (2%)

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 (12%) –**

- Current Revenues: \$ ----- (0%)
- Balances: \$ 332K (12%)

- **Uses of Funding (15%) –**

- Expenses: \$ 420K (15%)
- Encumbrances: \$ 12K (<1%)

ALL FUNDS SUMMARY



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

- **Sources of Funding (20%) –**
 - Current Revenues: \$ 4.2M (8%)
 - Budgeted Balances: \$ 6.5M (12%)

- **Uses of Funding (18%) –**
 - Expenses: \$ 4.0M (8%)
 - Encumbrances: \$ 5.4M (10%)

INVESTMENTS / CASH HOLDINGS



- **Investment portfolio total = \$ 1,574,505.39**
 - State Board of Administration (SBA) = \$ 1.0M
 - Money Market Account = \$ 511K
 - Certificate of Deposit = \$ 30K

- **Cash holdings total = \$ 20,337,999.32**
 - Operating Account = \$ 18.0M
 - CRA Account = \$ 400K
 - Customer Deposit Accounts = \$ 1.7M
 - Series 2016 Repayment Account = \$ 1K
 - Section 108 Account = \$ 29K
 - SRF Money Market account = \$ 66K
 - Heritage Oaks Account = \$ 61K
 - Other Accounts = \$ 28K

CONCLUSION



- **FY 19: Beginning as anticipated**
- **Bulk of tax revenue Dec - Feb**
- **Audit On-Track / On-Going**



City of
ALACHUA

THE GOOD LIFE COMMUNITY

**FINANCE DEPARTMENT
FISCAL ANALYSIS
FOR THE PERIOD ENDING
NOVEMBER 30, 2018**

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INTRODUCTION TO FISCAL ANALYSIS REPORT

Purpose

The fiscal analysis report is used to report the operating condition of the City, and where applicable, identify potential trends and, if necessary, 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 NOVEMBER 30, 2018**

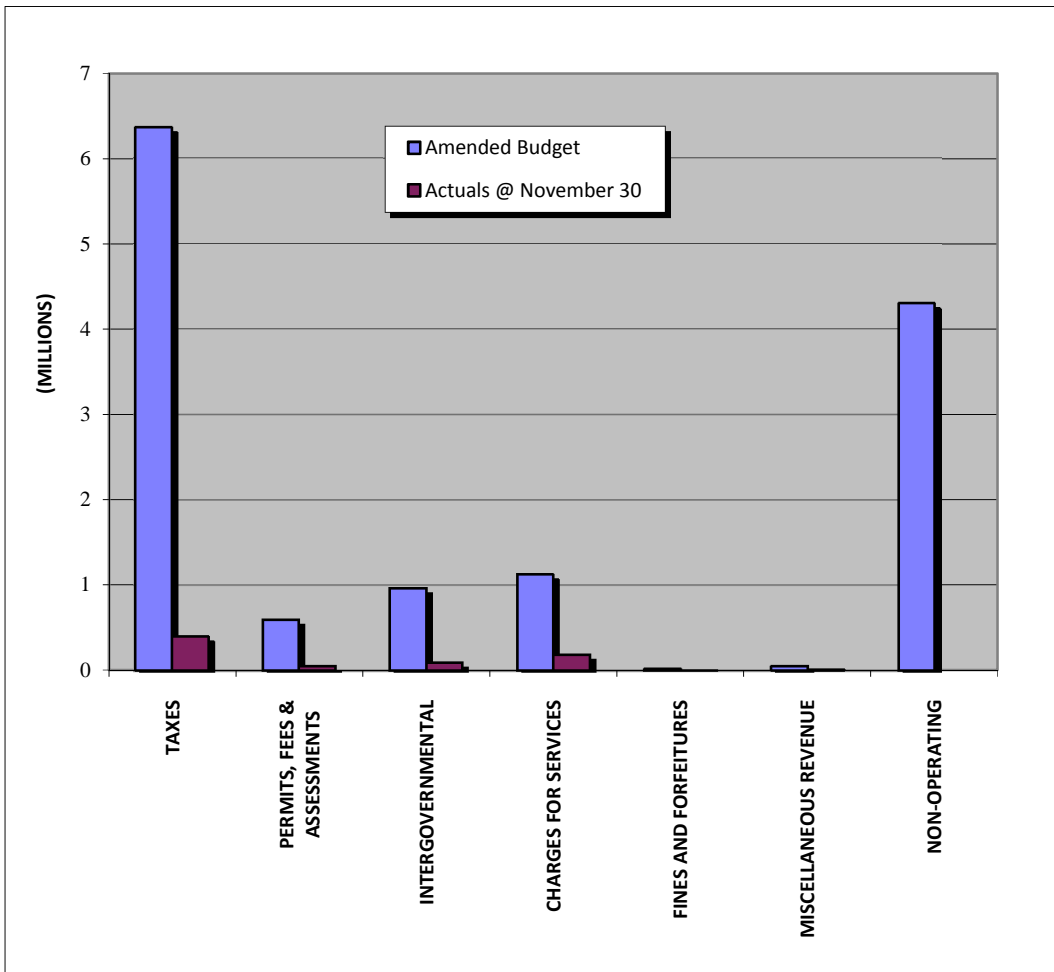
GENERAL FUND

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	404,136	6%
PERMITS, FEES & ASSESSMENTS	598,000	598,000	60,009	10%
INTERGOVERNMENTAL	965,964	965,964	100,683	10%
CHARGES FOR SERVICES	1,128,828	1,128,828	190,819	17%
FINES AND FORFEITURES	25,000	25,000	2,700	11%
MISCELLANEOUS REVENUE	53,300	53,300	14,474	27%
NON-OPERATING	4,300,947	4,300,947	0	0%
	13,435,477	13,435,477	772,821	6%
EXPENSES:				
GENERAL GOVERNMENT	6,815,694	6,815,694	701,464	10%
PUBLIC SAFETY	3,649,690	3,649,690	661,496	18%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	699,312	699,312	686,619	98%
TRANSPORTATION	1,281,279	1,281,279	187,239	15%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	989,502	989,502	220,006	22%
	13,435,477	13,435,477	2,456,824	18%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	6,102,151	6,102,151	817,951	13%
OPERATING EXPENDITURES	2,971,502	2,971,502	1,355,422	46%
CAPITAL OUTLAY	1,467,542	1,467,542	283,451	19%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	43,625	43,625	0	0%
NON-OPERATING	2,850,657	2,850,657	0	0%
POWER COSTS	0	0	0	0%
	13,435,477	13,435,477	2,456,824	18%

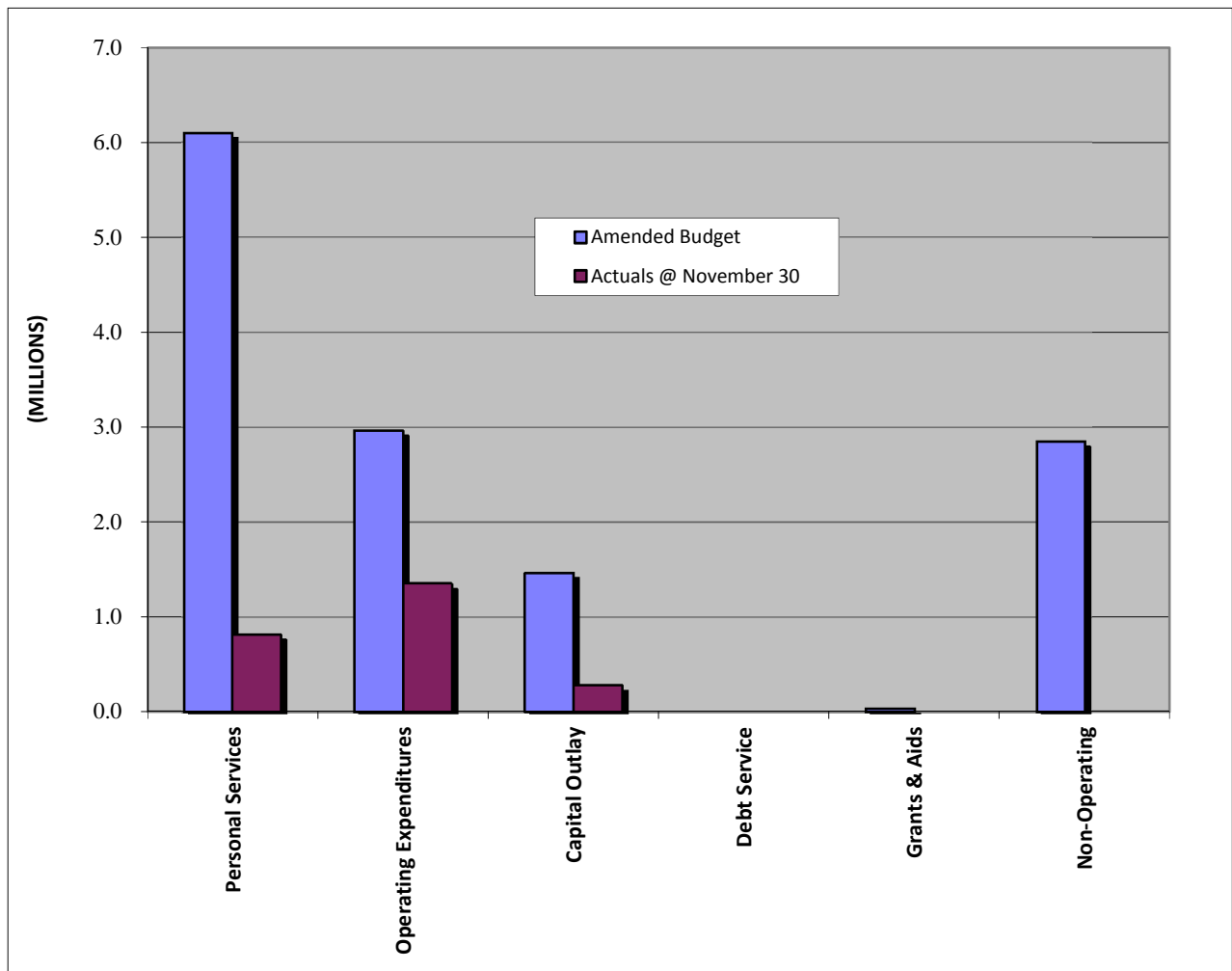
**Revenues by Major Category
General Fund**

As of November 30, 2018, the City of Alachua collected 6% of budgeted General Fund revenues. Tax collections are at 6%. 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 10%. The Intergovernmental Revenues are at 10%. Charges for Services are at 17%, Fines & Forfeitures are at 11%, Miscellaneous Revenues are at 27% and Non-Operating Revenues are at 0%.



Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 18%. Personal Services are at 13% with Operating Expenditures at 46%. The Capital Outlay category is at 19%, Grants & Aids are 0% and Non-Operating expenditures are at 0%. Encumbrances for legal and residential waste collection account for 30% of the expense line total (aprox. \$726K).



CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2018

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	77,124	2%
LOCAL OPTION FUEL TAXES	261,603	261,603	20,973	8%
UTILITY SERVICES TAXES	1,500,000	1,500,000	234,882	16%
COMMUNICATIONS SERVICES TAXES	319,597	319,597	25,908	8%
LOCAL BUSINESS TAXES	49,000	49,000	45,249	92%
SUBTOTAL	6,363,438	6,363,438	404,136	6%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
BUILDING PERMITS	288,000	288,000	28,086	10%
FRANCHISE FEES	310,000	310,000	31,923	10%
SUBTOTAL	598,000	598,000	60,009	10%
<u>INTERGOVERNMENTAL REVENUE</u>				
STATE-SHARED REVENUES	965,964	965,964	100,683	10%
GRANTS	0	0	0	0%
SUBTOTAL	965,964	965,964	100,683	10%
<u>CHARGES FOR SERVICES</u>				
GENERAL GOVERNMENT	85,550	85,550	26,825	31%
PUBLIC SAFETY	188,918	188,918	23,402	12%
PHYSICAL ENVIRONMENT	792,360	792,360	134,507	17%
TRANSPORTATION	0	0	0	0%
CULTURE & RECREATION	62,000	62,000	6,085	10%
OTHER CHARGES FOR SVCS	0	0	0	0%
SUBTOTAL	1,128,828	1,128,828	190,819	17%
<u>FINES & FORFEITURES</u>				
FINES & FORFEITURES	25,000	25,000	2,600	10%
OTHER FINES & FORFEITURES	0	0	100	NA+
SUBTOTAL	25,000	25,000	2,700	11%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	20,000	20,000	10,329	52%
RENTS & ROYALTIES	100	100	0	0%
OTHER MISCELLANEOUS REVENUE	33,200	33,200	4,145	12%
SUBTOTAL	53,300	53,300	14,474	27%
<u>NON OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	2,000,000	2,000,000	0	0%
FUND BALANCE & UNDER COLLECTION	2,300,947	2,300,947	0	0%
SUBTOTAL	4,300,947	4,300,947	0	0%
GENERAL FUND	13,435,477	13,435,477	772,821	6%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2018

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	17,417	17%	0	0%	17%
OPERATING EXPENDITURES	29,216	4,572	16%	1,100	4%	19%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	130,210	21,989	17%	1,100	1%	18%
CITY MANAGER'S OFFICE						
PERSONAL SERVICES	370,563	47,487	13%	0	0%	13%
OPERATING EXPENDITURES	75,443	13,128	17%	0	0%	17%
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	60,615	13%	0	0%	13%
DEPUTY CITY CLERK						
PERSONAL SERVICES	144,971	19,531	13%	0	0%	13%
OPERATING EXPENDITURES	40,517	10,462	26%	0	0%	26%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	185,488	29,993	16%	0	0%	16%
CITY ATTORNEY						
OPERATING EXPENDITURES	156,000	14,153	9%	110,000	71%	80%
TOTAL EXPENDITURES	156,000	14,153	9%	110,000	71%	80%
INFORMATION & TECHNOLOGY SERVICES						
PERSONAL SERVICES	145,288	17,845	12%	0	0%	12%
OPERATING EXPENDITURES	56,467	11,076	20%	0	0%	20%
CAPITAL OUTLAY	214,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	415,755	28,921	7%	0	0%	7%
FINANCE						
PERSONAL SERVICES	484,910	65,437	13%	0	0%	13%
OPERATING EXPENDITURES	90,518	28,443	31%	5,500	6%	37%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	575,428	93,880	16%	5,500	1%	17%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2018

GENERAL FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 18/19 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>HUMAN RESOURCES</u>						
PERSONAL SERVICES	155,768	20,733	13%	0	0%	13%
OPERATING EXPENDITURES	67,567	4,990	7%	2,700	4%	11%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	223,335	25,723	12%	2,700	1%	13%
<u>FACILITIES MAINTENANCE</u>						
PERSONAL SERVICES	394,941	58,536	15%	0	0%	15%
OPERATING EXPENDITURES	160,707	20,045	12%	26,686	17%	29%
CAPITAL OUTLAY	34,000	2,598	8%	32,707	96%	104%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	589,648	81,179	14%	59,393	10%	24%
<u>GRANTS & CONTRACTS</u>						
PERSONAL SERVICES	0	0	0%	0	0%	0%
OPERATING EXPENDITURES	68,390	108	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	108	0%	14,790	22%	22%
<u>CP&D-PLANNING & DEVELOPMENT</u>						
PERSONAL SERVICES	422,149	53,888	13%	0	0%	13%
OPERATING EXPENDITURES	85,962	7,975	9%	2,086	2%	12%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	508,111	61,863	12%	2,086	0%	13%
<u>COMPLIANCE & RISK MANAGEMENT</u>						
PERSONAL SERVICES	297,131	43,213	15%	0	0%	15%
OPERATING EXPENDITURES	48,836	1,682	3%	0	0%	3%
CAPITAL OUTLAY	15,000	14,689	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	360,967	59,584	17%	0	0%	17%
<u>CP&D-BEAUTIFICATION BOARD</u>						
OPERATING EXPENDITURES	20,000	560	3%	6,160	31%	34%
TOTAL EXPENDITURES	20,000	560	3%	6,160	31%	34%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2018

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	5,350	4%	10,000	8%	12%
CAPITAL OUTLAY	91,700	5,817	6%	0	0%	6%
GRANTS & AIDS	43,625	0	0%	0	0%	0%
NON-OPERATING	2,850,657	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,130,356	11,167	0%	10,000	0%	1%
PS-SOLID WASTE DISPOSAL						
OPERATING EXPENDITURES	699,312	70,261	10%	616,358	88%	98%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	699,312	70,261	10%	616,358	88%	98%
PS-PUBLIC WORKS						
PERSONAL SERVICES	414,213	58,948	14%	0	0%	14%
OPERATING EXPENDITURES	275,542	16,860	6%	54,645	20%	26%
CAPITAL OUTLAY	591,524	0	0%	56,786	10%	10%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,281,279	75,808	6%	111,431	9%	15%
FIRE RESCUE SERVICES						
OPERATING EXPENDITURES	10,854	1,451	13%	3,300	30%	44%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	10,854	1,451	13%	3,300	30%	44%
BUILDING INSPECTIONS						
PERSONAL SERVICES	170,050	23,335	14%	0	0%	14%
OPERATING EXPENDITURES	31,491	1,263	4%	0	0%	4%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	201,541	24,598	12%	0	0%	12%
APD-PATROL & ADMIN						
PERSONAL SERVICES	2,220,680	305,800	14%	0	0%	14%
OPERATING EXPENDITURES	428,209	79,992	19%	50,347	12%	30%
CAPITAL OUTLAY	186,718	111,082	59%	41,812	22%	82%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	2,835,607	496,874	18%	92,159	3%	21%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2018

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	37,538	10%	0	0%	10%
OPERATING EXPENDITURES	19,233	1,943	10%	0	0%	10%
CAPITAL OUTLAY	163,100	0	0%	0	0%	0%
TOTAL EXPENDITURES	573,099	39,481	7%	0	0%	7%
<u>APD-SCHOOL CROSSING GUARDS</u>						
OPERATING EXPENDITURES	23,589	3,305	14%	0	0%	14%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	23,589	3,305	14%	0	0%	14%
<u>APD-EXPLORERS PROGRAM</u>						
OPERATING EXPENDITURES	2,000	148	7%	0	0%	7%
TOTAL EXPENDITURES	2,000	148	7%	0	0%	7%
<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	48,243	13%	0	0%	13%
OPERATING EXPENDITURES	445,675	81,493	18%	72,310	16%	35%
CAPITAL OUTLAY	165,500	8,783	5%	9,177	6%	11%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	989,502	138,519	14%	81,487	8%	22%
GENERAL FUND	13,435,477	1,340,360	10%	1,116,464	8%	18%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING NOVEMBER 30, 2018**

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	62,803	10%
PERMITS, FEES & ASSESSMENTS	10,560	10,560	0	0%
INTERGOVERNMENTAL REVENUE	784,119	784,119	0	0%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	1,800	1,800	256	14%
MISCELLANEOUS REVENUE	9,670	32,670	7,320	22%
NON-OPERATING	2,703,378	2,703,378	0	0%
	4,114,123	4,137,123	70,379	2%
EXPENSES:				
GENERAL GOVERNMENT	30,843	30,843	0	0%
PUBLIC SAFETY	10,709	10,709	1,034	10%
ECONOMIC ENVIRONMENT	670,222	670,222	223,176	33%
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	3,103,080	91%
	4,114,123	4,137,123	3,330,890	81%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	104,229	104,229	16,015	15%
OPERATING EXPENDITURES	361,652	384,652	134,506	35%
CAPITAL OUTLAY	3,518,962	3,518,962	3,130,729	89%
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	3,330,890	81%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2018

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	62,803	10%
SUBTOTAL	604,596	604,596	62,803	10%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
SPECIAL ASSESSMENTS	10,560	10,560	0	0%
SUBTOTAL	10,560	10,560	0	0%
<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	0	0%
SUBTOTAL	784,119	784,119	0	0%
<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	256	14%
SUBTOTAL	1,800	1,800	256	14%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	2,170	2,170	1,705	79%
RENTALS AND LEASES	7,500	7,500	2,500	33%
CONTRIBUTIONS AND DONATIONS	0	0	600	NA+
OTHER MISCELLANEOUS REVENUE	0	23,000	2,515	11%
SUBTOTAL	9,670	32,670	7,320	22%
<u>NON-OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN	1,700,000	1,700,000	0	0%
USE OF FUND BALANCE/UNDERCOLLECTION	1,003,378	1,003,378	0	0%
SUBTOTAL	2,703,378	2,703,378	0	0%
SPECIAL REVENUE FUNDS	4,114,123	4,137,123	70,379	2%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2018

SPECIAL REVENUE FUNDS EXPENDITURES
BY MAJOR CATEGORY

SPECIAL REVENUE FUND	FY 18/19 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>ADDT'L COURT COST-\$2 FOR LEO TRAINING FUND</u>						
OPERATING EXPENDITURES	3,800	1,034	27%	0	0%	27%
TOTAL EXPENDITURES	3,800	1,034	27%	0	0%	27%
<u>WILD SPACES PUBLIC PLACES FUND</u>						
OPERATING EXPENDITURES	0	0	0%	0	0%	0%
CAPITAL OUTLAY	3,358,388	400	0%	3,099,732	92%	92%
TOTAL EXPENDITURES	3,358,388	400	0%	3,099,732	92%	92%
<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	300	1%	3,300	11%	12%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	31,105	300	1%	3,300	11%	12%
<u>DONATION FUND</u>						
OPERATING EXPENDITURES	35,856	2,948	8%	0	0%	8%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	35,856	2,948	8%	0	0%	8%
<u>CRA FUND</u>						
PERSONAL SERVICES	104,229	16,015	15%	0	0%	15%
OPERATING EXPENDITURES	276,139	22,493	8%	104,431	38%	46%
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	88,148	13%	135,028	20%	33%
SPECIAL REVENUE FUNDS	4,137,123	92,830	2%	3,238,060	78%	81%

**CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2018**

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	4	3%
NON-OPERATING	836,649	836,649	0	0%
	836,799	836,799	4	0%
EXPENSES:				
GENERAL GOVERNMENT	836,799	836,799	427,096	51%
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	427,096	51%
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	427,096	51%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	0	0	0	0%
POWER COSTS	0	0	0	0%
	836,799	836,799	427,096	51%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2018

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	4	3%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	150	150	4	3%
<u>NON OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	65,329	65,329	0	0%
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN-GF	769,425	769,425	0	0%
FUND BALANCE & UNDER COLLECTION	1,895	1,895	0	0%
SUBTOTAL	836,649	836,649	0	0%
DEBT SERVICE FUND	836,799	836,799	4	0%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2018

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	0	0%	0	0%	0%
TOTAL EXPENDITURES	186,653	0	0%	0	0%	0%
<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	427,096	51%	0	0%	51%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING NOVEMBER 30, 2018**

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	0	0%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	0	0	8	NA+
NON-OPERATING	44,993	44,993	0	0%
	10,132,568	10,132,568	8	0%
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	590,772	7%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	3,727	3,727	0	0%
	10,132,568	10,132,568	790,533	8%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	137,790	137,790	125,772	91%
CAPITAL OUTLAY	9,994,778	9,994,778	664,761	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	790,533	8%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2018

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	0	0%
SUBTOTAL	10,087,575	10,087,575	0	0%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	0	0	8	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	0	8	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	8	0%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2018

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	29,219	0%	170,542	12%	14%
TOTAL EXPENDITURES	1,380,611	29,219	2%	170,542	12%	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	195,000	3%	270,000	4%	7%
TOTAL EXPENDITURES	6,755,000	195,000	3%	270,000	0%	7%
CDBG - NEIGHBORHOOD REVITALIZATION						
OPERATING EXPENDITURES	35,500	3,800	11%	28,775	81%	92%
CAPITAL OUTLAY	700,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	735,500	3,800	1%	28,775	4%	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	228,419	2%	562,114	6%	8%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING NOVEMBER 30, 2018**

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	3,326,244	18%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	319,400	319,400	79,524	25%
NON-OPERATING	3,042,730	3,042,730	0	0%
	21,838,872	21,838,872	3,405,768	16%
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	2,009,108	9%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	21,838,872	21,838,872	2,009,108	9%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	1,561,342	1,561,342	210,309	13%
OPERATING EXPENDITURES	1,504,350	1,504,350	432,325	29%
CAPITAL OUTLAY	4,536,803	4,536,803	354,481	8%
DEBT SERVICE	1,214,576	1,214,576	314,126	26%
GRANTS AND AIDS	0	0	0	0%
NON-OPERATING	4,639,801	4,639,801	0	0%
POWER COSTS	8,382,000	8,382,000	697,867	8%
	21,838,872	21,838,872	2,009,108	9%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2018

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	2,621,235	19%
PHYSICAL ENVIRONMENT-WATER	1,708,938	1,708,938	271,702	16%
PHYSICAL ENVIRONMENT-WASTEWATER	2,609,604	2,609,604	423,355	16%
PHYSICAL ENVIRONMENT-MOSQUITO	58,200	58,200	9,952	17%
SUBTOTAL	18,476,742	18,476,742	3,326,244	18%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	75,000	75,000	28,349	38%
RENTS & ROYALTIES	29,000	29,000	0	0%
OTHER MISCELLANEOUS REVENUE	215,400	215,400	51,175	24%
SUBTOTAL	319,400	319,400	79,524	25%
<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	3,405,768	16%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2018

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	131,970	14%	0	0%	14%
OPERATING EXPENDITURES	466,673	58,309	12%	80,982	17%	30%
CAPITAL OUTLAY	2,054,480	6,764	0%	784	0%	0%
DEBT SERVICE	470,708	7,686	2%	0	0%	2%
NON-OPERATING	2,892,165	0	0%	0	0%	0%
POWER COSTS	8,382,000	697,867	8%	0	0%	8%
TOTAL EXPENDITURES	15,211,874	902,596	6%	81,766	1%	6%
<u>WATER UTILITY</u>						
PERSONAL SERVICES	203,260	23,599	12%	0	0%	12%
OPERATING EXPENDITURES	394,541	47,410	12%	69,129	18%	30%
CAPITAL OUTLAY	1,100,780	28,540	3%	59,979	5%	8%
DEBT SERVICE	85,357	1,394	2%	0	0%	2%
NON-OPERATING	1,132,965	0	0%	0	0%	0%
TOTAL EXPENDITURES	2,916,903	100,943	3%	129,108	4%	8%
<u>WASTEWATER UTILITY</u>						
PERSONAL SERVICES	404,684	53,161	13%	0	0%	13%
OPERATING EXPENDITURES	614,104	82,555	13%	93,572	15%	29%
CAPITAL OUTLAY	1,371,043	42,290	3%	216,124	16%	19%
DEBT SERVICE	658,511	305,046	46%	0	0%	46%
NON-OPERATING	599,084	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,647,426	483,052	13%	309,696	8%	22%
<u>MOSQUITO CONTROL</u>						
PERSONAL SERVICES	7,550	1,579	21%	0	0%	21%
OPERATING EXPENDITURES	29,032	368	1%	0	0%	1%
CAPITAL OUTLAY	10,500	0	0%	0	0%	0%
NON-OPERATING	15,587	0	0%	0	0%	0%
TOTAL EXPENDITURES	62,669	1,947	3%	0	0%	3%
ENTERPRISE FUNDS	21,838,872	1,488,538	7%	520,570	2%	9%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING NOVEMBER 30, 2018**

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	0	0%
INTERGOVERNMENTAL REVENUE	0	0	0	0%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	9,000	9,000	3,295	37%
NON-OPERATING	2,807,348	2,807,348	0	0%
	2,816,348	2,816,348	3,295	0%
EXPENSES:				
GENERAL GOVERNMENT	2,031,288	2,031,288	363,184	18%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	785,060	785,060	68,695	9%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	2,816,348	2,816,348	431,879	15%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	1,675,992	1,675,992	213,235	13%
OPERATING EXPENDITURES	765,301	765,301	68,583	9%
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%
	2,816,348	2,816,348	431,879	15%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2018

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	0	0%
SUBTOTAL	0	0	0	0%
<u>INTERGOVERNMENTAL REVENUE</u>				
OTHER FEDERAL GRANTS	0	0	0	0%
SUBTOTAL	0	0	0	0%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	9,000	9,000	1,548	17%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	1,747	NA+
SUBTOTAL	9,000	9,000	3,295	37%
<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	0	0%
FUND BALANCE & UNDER COLLECTION	332,876	332,876	0	0%
SUBTOTAL	2,807,348	2,807,348	0	0%
INTERNAL SERVICE FUND	2,816,348	2,816,348	3,295	0%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2018

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	34,910	14%	0	0%	14%
OPERATING EXPENDITURES	32,977	2,119	6%	0	0%	6%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	282,889	37,029	13%	0	0%	13%
<u>FAS / UTILITY BILLING</u>						
PERSONAL SERVICES	312,020	32,880	11%	0	0%	11%
OPERATING EXPENDITURES	132,950	22,334	17%	141	0%	17%
CAPITAL OUTLAY	25,289	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	470,259	55,214	12%	141	0%	12%
<u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u>						
PERSONAL SERVICES	604,311	71,298	12%	0	0%	12%
OPERATING EXPENDITURES	217,932	15,861	7%	6,845	3%	10%
CAPITAL OUTLAY	4,600	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	826,843	87,159	11%	6,845	1%	11%
<u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u>						
PERSONAL SERVICES	53,151	7,281	14%	0	0%	14%
OPERATING EXPENDITURES	26,980	2,316	9%	4,382	16%	25%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	80,131	9,597	12%	4,382	5%	17%
<u>ISF - COMPLIANCE AND RISK MANAGEMENT</u>						
PERSONAL SERVICES	33,687	4,603	14%	0	0%	14%
OPERATING EXPENDITURES	460	115	25%	0	0%	25%
TOTAL EXPENDITURES	34,147	4,718	14%	0	0%	14%
<u>ISF - FAS / INFORMATION</u>						
PERSONAL SERVICES	58,853	8,038	14%	0	0%	14%
OPERATING EXPENDITURES	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	58,853	8,038	14%	0	0%	14%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2018

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	54,225	15%	0	0%	15%
OPERATING EXPENDITURES	354,002	14,094	4%	376	0%	4%
CAPITAL OUTLAY	67,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	785,060	68,319	9%	376	0%	9%
<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	420,135	15%	11,744	0%	15%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING NOVEMBER 30, 2018**

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	466,939	7%
PERMITS, FEES & ASSESSMENTS	608,560	608,560	60,009	10%
INTERGOVERNMENTAL	11,837,658	11,837,658	100,683	1%
CHARGES FOR SERVICES	19,605,570	19,605,570	3,517,063	18%
FINES AND FORFEITURES	26,800	26,800	2,956	11%
MISCELLANEOUS REVENUE	391,520	414,520	104,625	25%
NON-OPERATING	13,736,045	13,736,045	0	0%
	53,174,187	53,197,187	4,252,275	8%

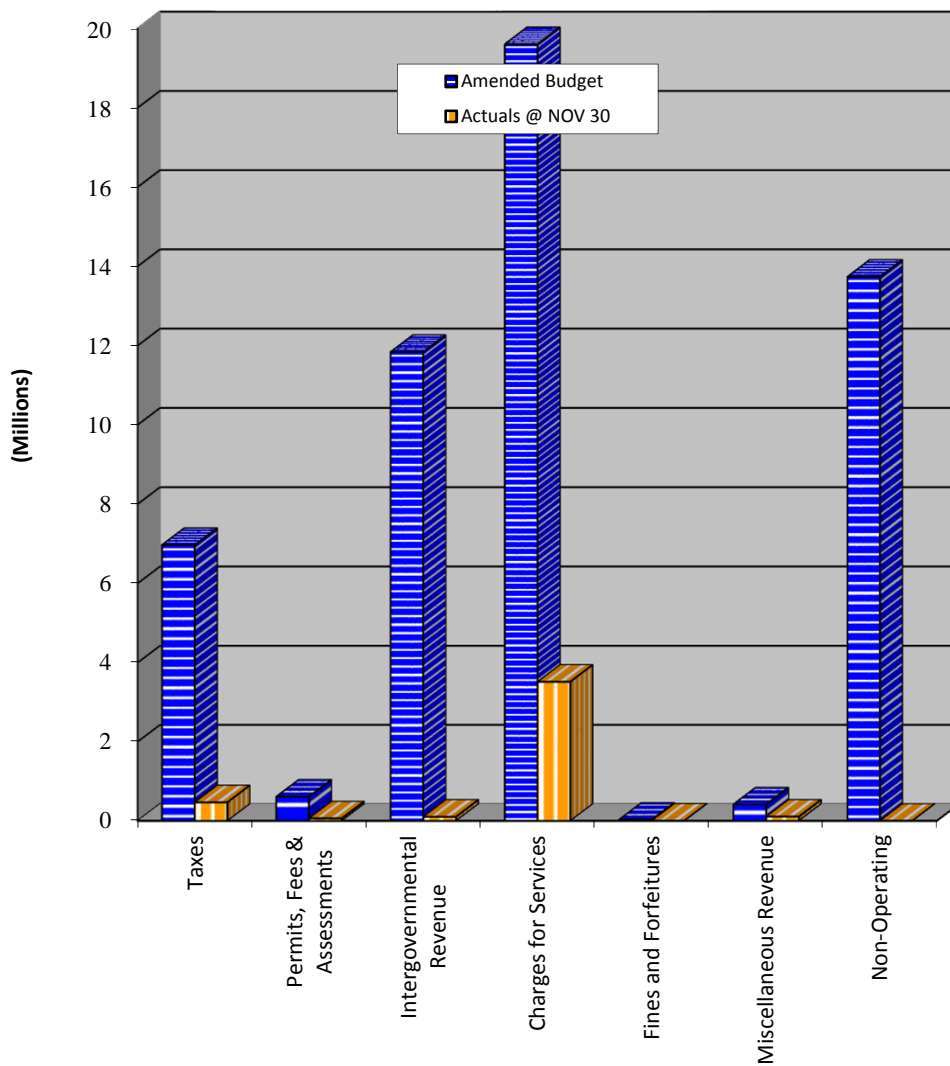
EXPENSES:				
GENERAL GOVERNMENT	9,714,624	9,714,624	1,491,744	15%
PUBLIC SAFETY	3,660,399	3,660,399	662,530	18%
ECONOMIC ENVIRONMENT	670,222	670,222	223,176	33%
PHYSICAL ENVIRONMENT	24,740,726	24,740,726	2,967,783	12%
TRANSPORTATION	10,023,743	10,023,743	778,011	8%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	4,364,473	4,387,473	3,323,086	76%
	53,174,187	53,197,187	9,446,330	18%

MAJOR EXPENDITURE CATEGORIES:

PERSONAL SERVICES	9,443,714	9,443,714	1,257,510	13%
OPERATING EXPENDITURES	5,740,595	5,763,595	2,116,608	37%
CAPITAL OUTLAY	19,614,974	19,614,974	4,433,422	23%
DEBT SERVICE	2,378,821	2,378,821	940,923	40%
GRANTS & AIDS	63,625	63,625	0	0%
NON-OPERATING	7,550,458	7,550,458	0	0%
POWER COSTS	8,382,000	8,382,000	697,867	8%
	53,174,187	53,197,187	9,446,330	18%

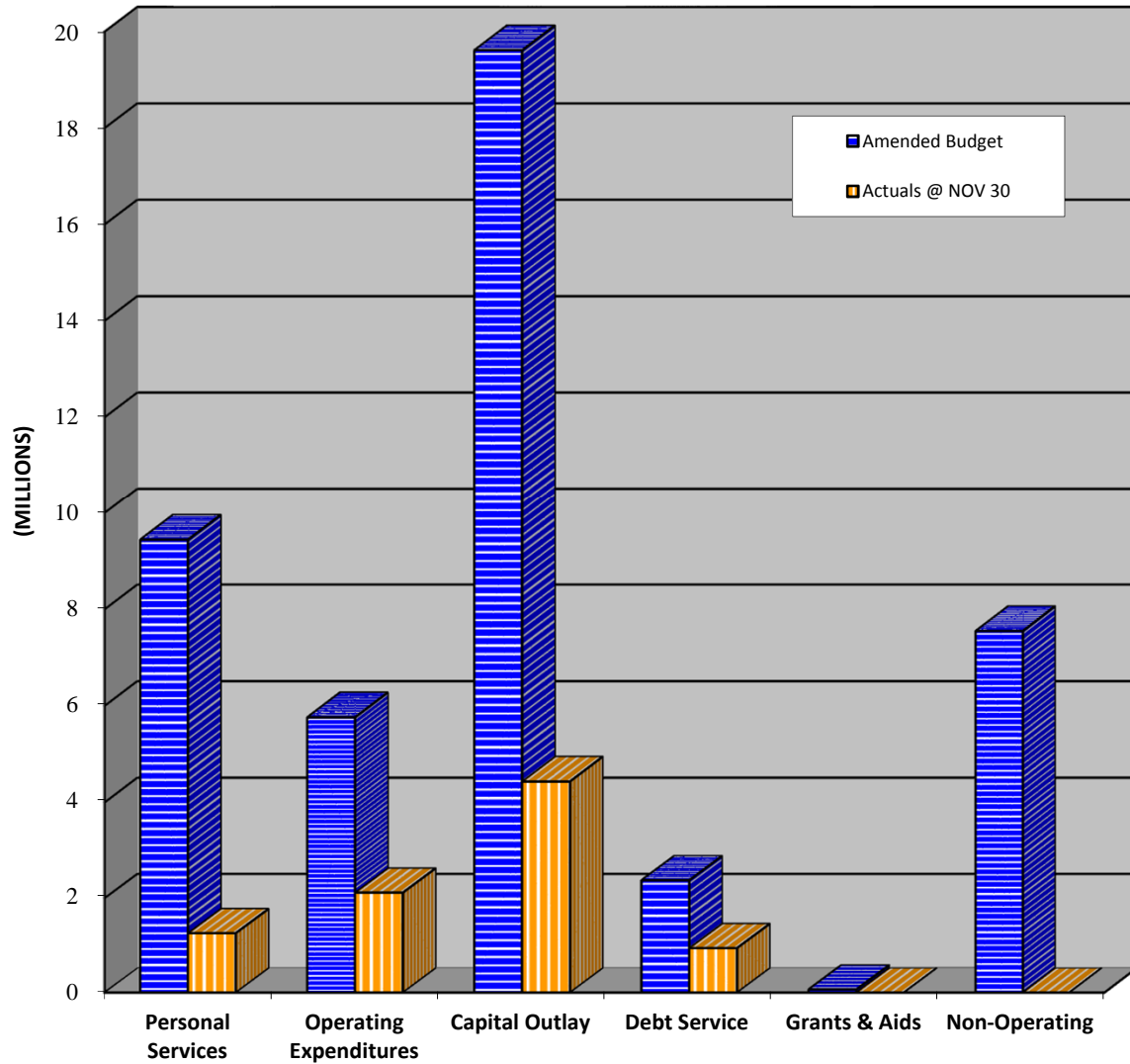
Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 8% of budget for the fiscal year. Taxes are at 7% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (10%); Intergovernmental Revenue (1%); Charges for Services (18%); Fines and Forfeitures (11%); Miscellaneous Revenue (25%); and Non-Operating Revenue (0%).



Expenditures by Major Category All City Funds

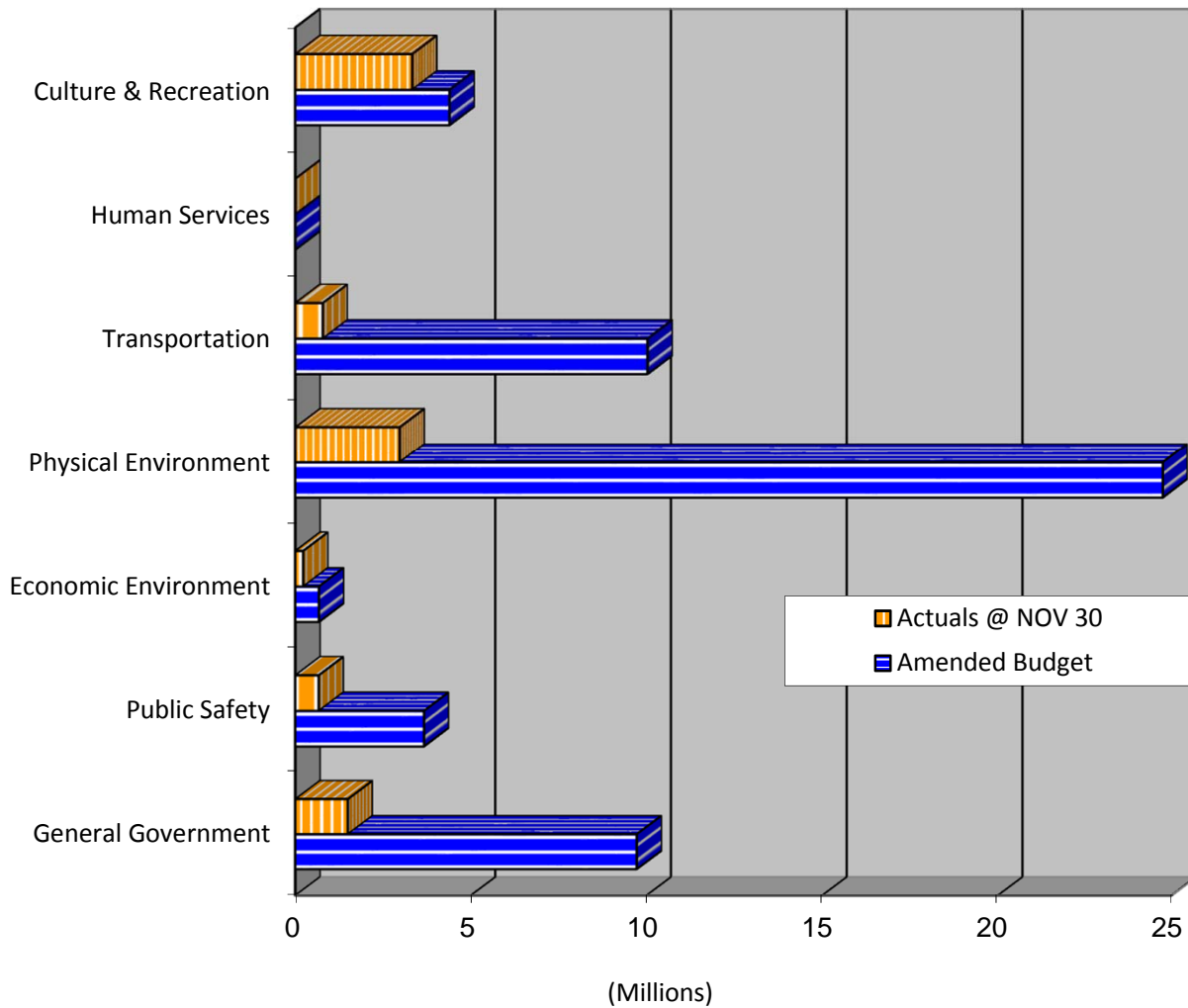
Overall, City expenditures and encumbrances are at 18% of budget for the period. The Personal Services category is at 13% of budget for the fiscal year. The Operating Expenditures category is at 37%, with encumbrances for legal and residential waste collection services of approximately \$726K. Capital Outlay is at 23%, Debt Service is 40%, Grants & Aids is 0% and Non-Operating Expenditures are at 0%. Encumbrances for future expenditures account for 10.2% (approx. \$5.4M) of the expense line 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 18% of budget with General Government expenses at 15%, Public Safety at 18%, Economic Environment at 33%, Physical Environment at 12% (Enterprise Funds, Water Collection and Distribution & residential waste collection services), Transportation at 8%, and Culture & Recreation at 76%.



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

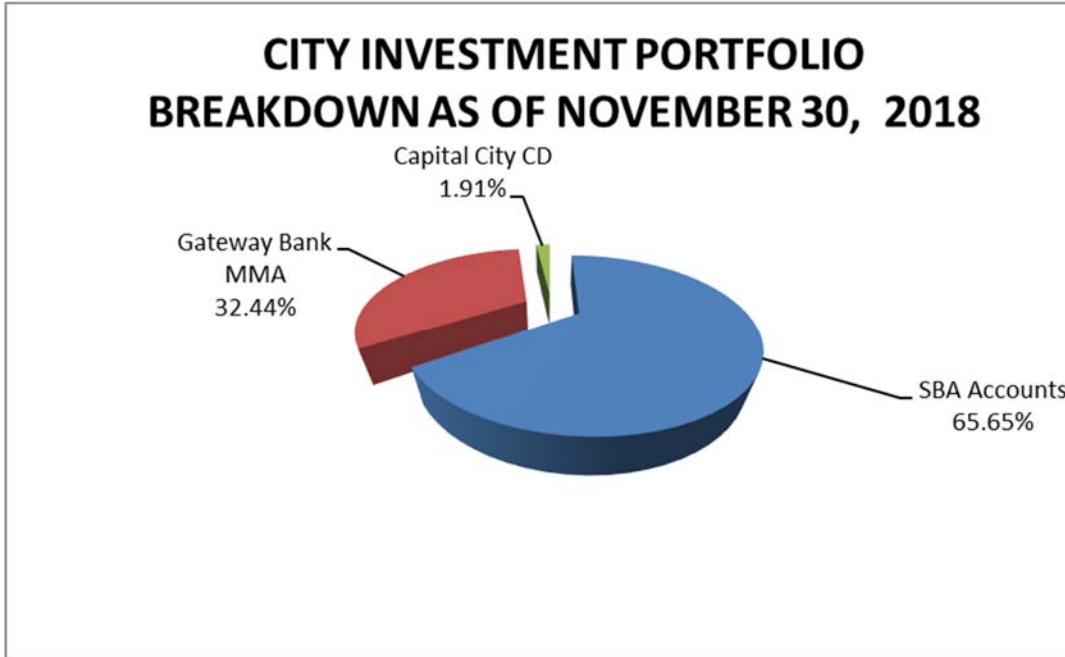
The Rate of Return on Investment refers to the benefits (the profits) to an investor or organization relative to the cost of the initial investment. It is similar to the rate of profit as a measure of profitability.

Conclusion

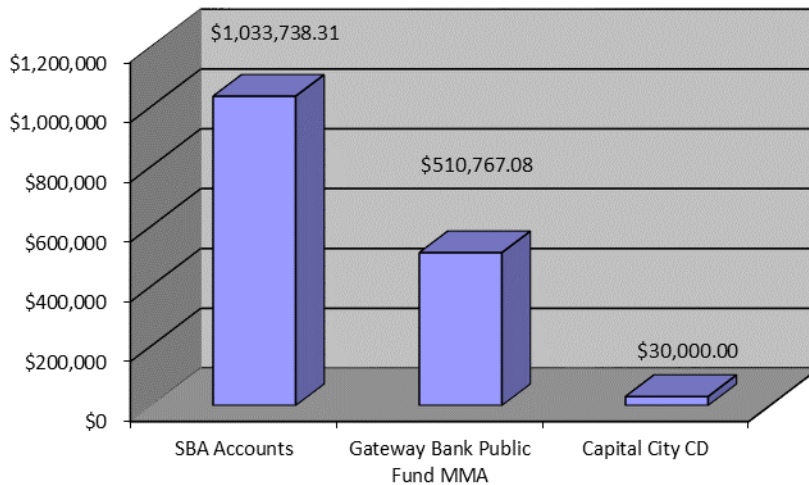
The City's cash and investments are pursuant to Section 218.415, Florida Statutes as well as the City's own adopted Investment Policy. To ensure that the City's funds are effectively managed, the Finance Director and other appropriate staff shall annually complete eight (8) hours of continuing professional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

INVESTMENTS AND CASH

As of November 30, 2018, the City's investment portfolio totaled **\$1,574,505.39**. 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 NOVEMBER 30, 2018



INVESTMENTS AND CASH

As of November 30, 2018, the City had cash holdings in several accounts with Capital City Bank, CenterState Bank (formerly Gateway Bank) and Renasant Bank (formerly Alarion & Heritage) that totaled \$20,337,999.32. 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 contains 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.

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

Bank Account	November Balance	Percentage of Total
Operating Account	\$18,007,360.52	88.54%
Payroll Account	\$7,861.99	0.04%
CRA Account	\$399,964.21	1.97%
Police Forfeiture Account	\$12,817.40	0.06%
Section 108 Account	\$28,986.13	0.14%
Series 2016 Repayment Account	\$222.75	0.00%
Deposit Account	\$1,746,374.33	8.59%
Explorer Account	\$6,908.94	0.03%
SRF Repayment Account	\$66,334.47	0.33%
Heritage Oaks Account	\$61,168.58	0.30%
TOTAL	\$20,337,999.32	100.00%