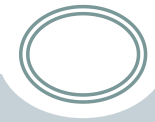


CITY OF ALACHUA



FISCAL ANALYSIS REPORT

FISCAL YEAR 2019-2020
THROUGH JULY 31, 2020

AUGUST 24, 2020

KEY TERMS



- **Fiscal year: period beginning October 1, 2019 and ending September 30, 2020.**
- **Amended budget: budget including all changes since the beginning of the fiscal year.**
- **Period benchmark: percentage of fiscal year that has transpired - 83.3%.**
- **Encumbrances: Funds committed for future expenses.**

ALL FUNDS SUMMARY



	FY 19/20 AMENDED BUDGET	PERCENT OF TOTAL BUDGET
GENERAL FUND	12,891,285	24.47%
SPECIAL REVENUE FUNDS	1,725,103	3.27%
DEBT SERVICE FUND	837,127	1.59%
CAPITAL PROJECTS FUNDS	7,811,384	14.82%
ENTERPRISE FUNDS	26,440,321	50.18%
INTERNAL SERVICE FUND	<u>2,989,213</u>	<u>5.67%</u>
	52,694,433	100.00%

GENERAL FUND



- **Primary Revenue Source: Taxes**

- **Programs Funded:**
 - City Commission
 - City Manager (City Manager, Human Resources, Special Expense)
 - Deputy City Clerk
 - City Attorney
 - Finance & Admin. Svcs. (Finance, Grants, Purchasing, Facilities, Information & Tech.)
 - Community Planning & Development (Planning, Codes, Building Inspections)
 - Compliance & Risk Management
 - Residential Waste Collection
 - Public Works
 - Police
 - Recreation & Culture

GENERAL FUND



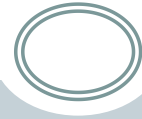
- **Sources of Funding (88%) –**

- Current Revenues: \$ 10.2M (79%)
- Budgeted Balances: \$ 1.2M (9%)

- **Uses of Funding (79%) –**

- Expenses: \$ 9.6M (75%)
- Encumbrances: \$ 558K (4%)

SPECIAL REVENUE FUNDS



- **Primary Revenue Source: Intergovernmental Revenue**
- **Programs Funded:**
 - Law Enforcement Training
 - Tree Bank
 - APD Explorers
 - T K Basin
 - Wild Spaces Public Places
 - Children's Trust
 - Donation
 - Community Redevelopment Agency (CRA)

SPECIAL REVENUE FUNDS



- **Sources of Funding (77%) –**

- Current Revenues: \$ 923K (53%)
- Budgeted Balances: \$ 407K (24%)

- **Uses of Funding (63%) –**

- Expenses: \$ 1.0M (59%)
- Encumbrances: \$ 63K (4%)

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 (102%) –**

- Current Revenues: \$ 850K (102%)
- Budgeted Balances: \$ ----- (0%)

- **Uses of Funding (100%) –**

- Expenses: \$ 837K (100%)
- Encumbrances: \$ ----- (0%)

CAPITAL PROJECTS FUNDS



- **Primary Revenue Source: Intergovernmental Revenue**
- **Programs Funded:**
 - San Felasco Conservation Corridor
 - Heritage Oaks
 - CDBG – Neighborhood Revitalization
 - Mill Creek Sink
 - Florida Job Growth
 - CDBG – Economic Development

CAPITAL PROJECTS FUNDS



- **Sources of Funding (90%) –**

- Current Revenues: \$ 7.1M (90%)
- Budgeted Balances: \$ 20K (<1%)

- **Uses of Funding (85%) –**

- Expenses: \$ 6.6M (84%)
- Encumbrances: \$ 109K (1%)

ENTERPRISE FUNDS



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

ENTERPRISE FUNDS



- **Sources of Funding (83%) –**

- Current Revenues: \$ 14.5M (55%)
- Budgeted Balances: \$ 7.4M (28%)

- **Uses of Funding (75%) –**

- Expenses: \$ 15.6M (59%)
- Encumbrances: \$ 4.3M (16%)

INTERNAL SERVICE FUND



- **Primary Revenue Source: Charges for Services**
- **Programs Funded:**
 - Utility Operations
 - Utility Billing
 - Utility Administration
 - Warehouse Operations
 - Compliance and Risk
 - Information & Technology
 - Water Distribution/Collection

INTERNAL SERVICE FUND



- **Sources of Funding (70%) –**

- Current Revenues: \$ 1.8M (61%)
- Balances: \$ 272K (9%)

- **Uses of Funding (75%) –**

- Expenses: \$ 2.2M (74%)
- Encumbrances: \$ 20K (1%)

ALL FUNDS SUMMARY



- **Amended FY 19/20 Budget = \$ 52,694,433**
- **Sources of Funding (85%) –**
 - Current Revenues: \$ 35.3M (67%)
 - Budgeted Balances: \$ 9.2M (18%)
- **Uses of Funding (78%) –**
 - Expenses: \$ 35.8M (68%)
 - Encumbrances: \$ 5.1M (10%)

INVESTMENTS / CASH HOLDINGS



- **Investment portfolio total = \$ 1,611,520.46**
 - State Board of Administration (SBA) = \$ 1.1M
 - Money Market Account = \$ 514K
 - Certificate of Deposit = \$ 30K

- **Cash holdings total = \$ 19,699,053.48**
 - Operating Account = \$ 15.4M
 - CRA Account = \$ 754K
 - Customer Deposit Accounts = \$ 1.8M
 - Series 2016 Repayment Account = \$ 611K
 - Section 108 Account = \$ 25K
 - SRF Money Market account = \$ 155K
 - Series 2019 Projects Account = \$ 893K
 - Other Accounts = \$ 97K

CONCLUSION



- **FY 19-20 Status**
- **Section 108 Payment**
- **FY 20-21 Budget**



City of
ALACHUA

THE GOOD LIFE COMMUNITY

**FINANCE AND ADMINISTRATIVE SERVICES
FISCAL ANALYSIS
FY 2019-2020
THROUGH JULY 31, 2020**

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INTRODUCTION TO FISCAL ANALYSIS REPORT

Purpose

The fiscal analysis report is used to report the operating condition of the City, and where applicable, identify potential trends and, if necessary, recommend options for corrective action. The report first looks at all City Funds, and then looks at the major fund types (General Fund, Enterprise Funds, etc.). This report is merely a snapshot that fairly represents the City's financial position at a given point in time. While materially accurate, these are unaudited figures.

Defining Revenue

Revenues are the financial resources available to the City. The City of Alachua has a variety of revenue sources. These revenue sources include taxes, permits and fees, charges for services, fines and forfeitures, grants, and other miscellaneous revenues.

Defining Expenditure

Expenditures constitute a use of financial resources. There are four basic types of expenditures: personal services, operating, capital and debt. Personal services include all salary and salary related expenditures. Operating expenditures include the day-to-day expenses such as supplies, utilities, and equipment purchases. Capital expenditures include construction of roads, parks, buildings and the purchase of land. Debt is the expense related to principal and interest on long-term bonds and notes issued by the City. Expenditure figures within this report include encumbrances. Encumbrances are expenditure commitments that have not yet been actually incurred.

Defining Expenditure Function

Expenditure functions are expenditure classifications according to the principal purposes for which expenditures are made. Examples are general government, public safety, economic environment, physical environment, transportation, and culture/recreation.

Defining Fund Balance

Fund balances are the funds carried over from the previous fiscal year. The City has a variety of uses for fund balance including reserve for future capital projects, for emergencies and catastrophes, for certain bond issues, and for other contingencies and expenditures.

Conclusion

The report gives a more comprehensive view by fund type of the financial operations of the City. The Finance and Administrative Services Department welcomes any feedback you may have.

**CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 2020**

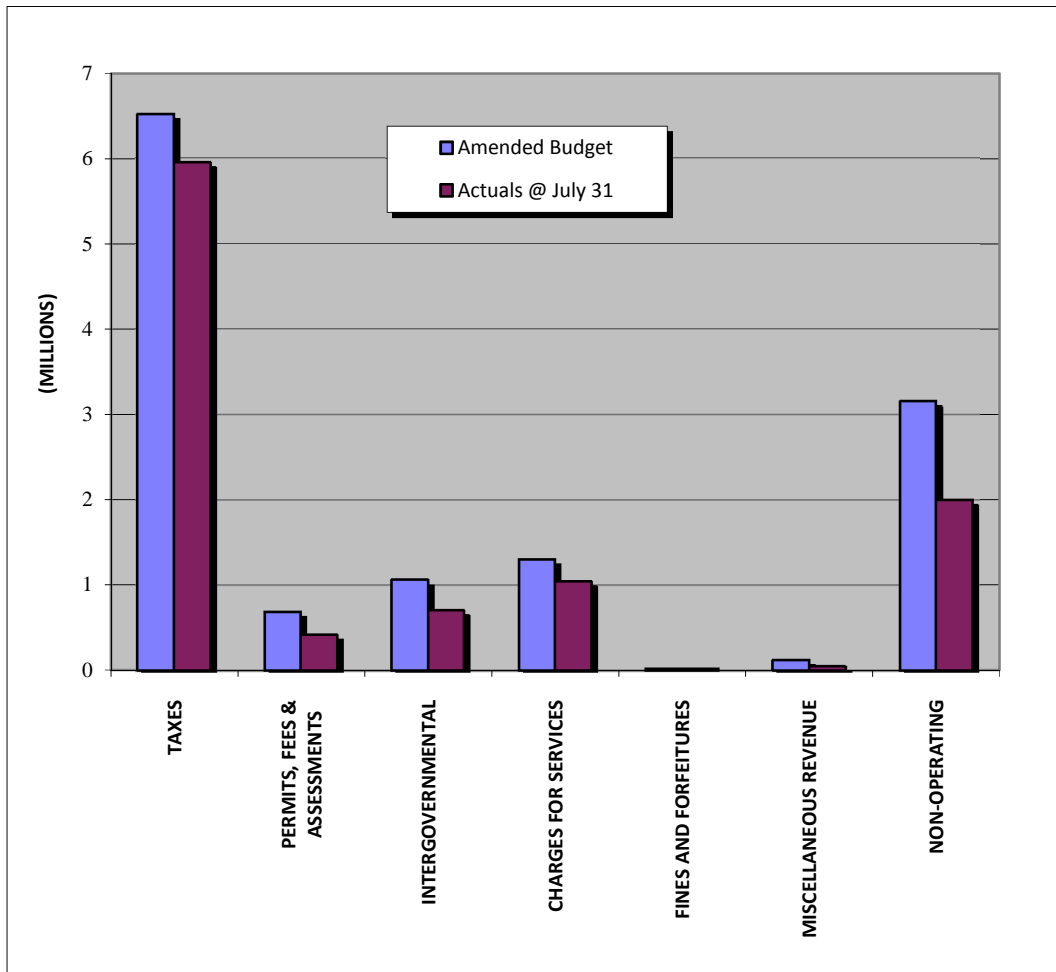
GENERAL FUND

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 19/20 APPROVED BUDGET	FY 19/20 AMENDED BUDGET	YEAR TO DATE FY 19/20	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	6,520,963	6,520,963	5,958,524	91%
PERMITS, FEES & ASSESSMENTS	688,812	688,812	424,902	62%
INTERGOVERNMENTAL	1,044,304	1,064,461	707,821	66%
CHARGES FOR SERVICES	1,304,415	1,304,415	1,044,988	80%
FINES AND FORFEITURES	27,000	27,000	29,198	108%
MISCELLANEOUS REVENUE	130,100	130,100	52,083	40%
NON-OPERATING	3,155,534	3,155,534	2,000,000	63%
	12,871,128	12,891,285	10,217,516	79%
EXPENSES:				
GENERAL GOVERNMENT	5,275,747	5,275,747	4,140,427	78%
PUBLIC SAFETY	4,176,923	4,197,080	3,517,034	84%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	718,200	718,200	692,896	96%
TRANSPORTATION	1,359,421	1,359,421	766,000	56%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	1,340,837	1,340,837	1,036,027	77%
	12,871,128	12,891,285	10,152,384	79%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	6,639,116	6,639,116	5,297,266	80%
OPERATING EXPENDITURES	3,088,460	3,211,878	2,660,842	83%
CAPITAL OUTLAY	1,957,480	1,854,219	1,228,332	66%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	20,000	20,000	0	0%
NON-OPERATING	1,166,072	1,166,072	965,944	83%
POWER COSTS	0	0	0	0%
	12,871,128	12,891,285	10,152,384	79%

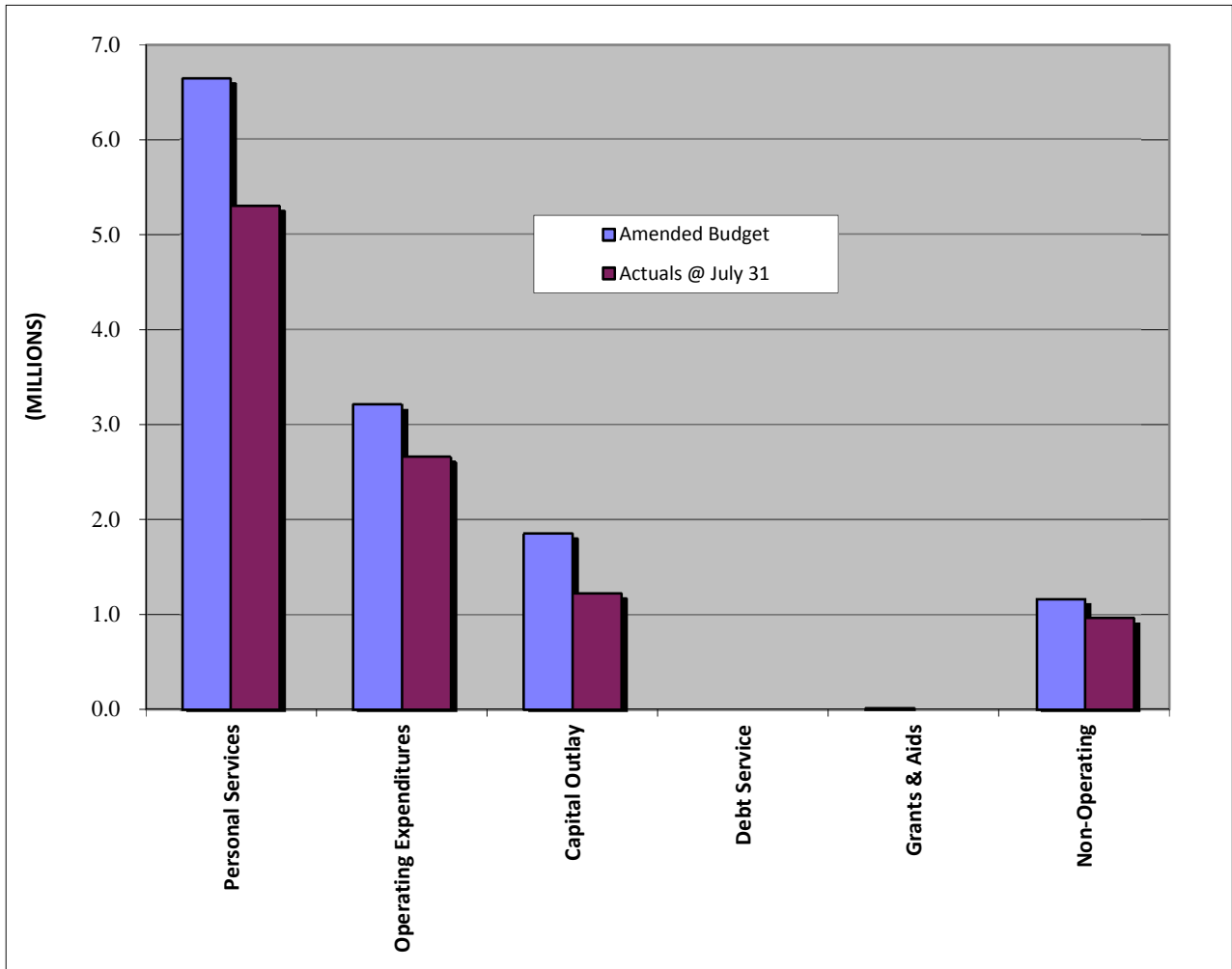
**Revenues by Major Category
General Fund**

As of July 31, 2020, the City of Alachua collected 79% of budgeted General Fund revenues. Tax collections are at 91%. These revenues include property taxes, local option fuel taxes, utility taxes, and communication services taxes and account for \$6.5M, or just over half, of the General Fund annual budgeted revenues. Permits, Fees & Assessments are at 62%. The Intergovernmental Revenues are at 66%. Charges for Services are at 80%, Fines & Forfeitures are at 108%, Miscellaneous Revenues are at 40% and Non-Operating Revenues are at 63%.



Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 79%. Personal Services are at 80% with Operating Expenditures at 83%. The Capital Outlay category is at 66%, Grants & Aids are 0% and Non-Operating expenditures are at 83%. Encumbrances for legal and residential waste collection account for 2% of the expense line total (aprox. \$201K).



CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 2020

GENERAL FUND REVENUES

REVENUE SOURCE	FY 19/20 APPROVED BUDGET	FY 19/20 AMENDED BUDGET	YEAR TO DATE FY 19/20	PERCENT COLLECTED
<u>TAXES</u>				
AD VALOREM TAXES	4,362,823	4,362,823	4,406,803	101%
LOCAL OPTION FUEL TAXES	255,705	255,705	176,371	69%
UTILITY SERVICES TAXES	1,525,000	1,525,000	1,057,453	69%
COMMUNICATIONS SERVICES TAXES	328,435	328,435	273,198	83%
LOCAL BUSINESS TAXES	49,000	49,000	44,698	91%
SUBTOTAL	6,520,963	6,520,963	5,958,524	91%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
BUILDING PERMITS	335,812	335,812	135,396	40%
FRANCHISE FEES	353,000	353,000	289,506	82%
SUBTOTAL	688,812	688,812	424,902	62%
<u>INTERGOVERNMENTAL REVENUE</u>				
STATE-SHARED REVENUES	1,044,304	1,064,461	707,821	66%
GRANTS	0	0	0	0%
SUBTOTAL	1,044,304	1,064,461	707,821	66%
<u>CHARGES FOR SERVICES</u>				
GENERAL GOVERNMENT	74,475	74,475	64,578	87%
PUBLIC SAFETY	312,000	312,000	252,050	81%
PHYSICAL ENVIRONMENT	825,840	825,840	683,248	83%
TRANSPORTATION	0	0	0	0%
CULTURE & RECREATION	92,100	92,100	45,112	49%
OTHER CHARGES FOR SVCS	0	0	0	0%
SUBTOTAL	1,304,415	1,304,415	1,044,988	80%
<u>FINES & FORFEITURES</u>				
FINES & FORFEITURES	27,000	27,000	25,498	94%
OTHER FINES & FORFEITURES	0	0	3,700	NA+
SUBTOTAL	27,000	27,000	29,198	108%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	100,000	100,000	27,756	28%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	30,100	30,100	24,327	81%
SUBTOTAL	130,100	130,100	52,083	40%
<u>NON-OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	2,000,000	2,000,000	2,000,000	100%
FUND BALANCE & UNDER COLLECTION	1,155,534	1,155,534	0	0%
SUBTOTAL	3,155,534	3,155,534	2,000,000	63%
GENERAL FUND	12,871,128	12,891,285	10,217,516	79%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 2020

GENERAL FUND EXPENDITURES
BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 19/20 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	101,466	87,301	86%	0	0%	86%
OPERATING EXPENDITURES	28,218	24,726	88%	0	0%	88%
CAPITAL OUTLAY	1,148	1,147	100%	0	0%	100%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	130,832	113,174	87%	0	0%	87%
CITY MANAGER'S OFFICE						
PERSONAL SERVICES	368,328	302,421	82%	0	0%	82%
OPERATING EXPENDITURES	55,827	33,361	60%	6,040	11%	71%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
GRANTS & AIDS	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	424,155	335,782	79%	6,040	1%	81%
DEPUTY CITY CLERK						
PERSONAL SERVICES	148,527	126,956	85%	0	0%	85%
OPERATING EXPENDITURES	51,427	28,238	55%	0	0%	55%
CAPITAL OUTLAY	0	2,039	NA-	0	0%	NA-
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	199,954	157,233	79%	0	0%	79%
CITY ATTORNEY						
OPERATING EXPENDITURES	165,558	93,213	56%	30,000	18%	74%
TOTAL EXPENDITURES	165,558	93,213	56%	30,000	18%	74%
INFORMATION & TECHNOLOGY SERVICES						
PERSONAL SERVICES	150,930	115,114	76%	0	0%	76%
OPERATING EXPENDITURES	151,627	156,820	103%	5,500	4%	107%
CAPITAL OUTLAY	204,000	32,700	16%	80,207	39%	55%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	506,557	304,634	60%	85,707	17%	77%
FINANCE						
PERSONAL SERVICES	507,207	418,798	83%	0	0%	83%
OPERATING EXPENDITURES	87,279	67,314	77%	0	0%	77%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	594,486	486,112	82%	0	0%	82%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 2020

GENERAL FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 19/20 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	163,371	130,868	80%	0	0%	80%
OPERATING EXPENDITURES	48,727	34,930	72%	0	0%	72%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	212,098	165,798	78%	0	0%	78%
<u>FACILITIES MAINTENANCE</u>						
PERSONAL SERVICES	453,564	378,166	83%	0	0%	83%
OPERATING EXPENDITURES	177,608	121,968	69%	27,462	15%	84%
CAPITAL OUTLAY	70,000	14,476	21%	4,497	6%	27%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	701,172	514,610	73%	31,959	5%	78%
<u>GRANTS & CONTRACTS</u>						
PERSONAL SERVICES	0	0	0%	0	0%	0%
OPERATING EXPENDITURES	55,500	280	1%	0	0%	1%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	55,500	280	1%	0	0%	1%
<u>CP&D-PLANNING & DEVELOPMENT</u>						
PERSONAL SERVICES	450,595	367,981	82%	0	0%	82%
OPERATING EXPENDITURES	87,735	78,477	89%	6,115	7%	96%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	538,330	446,458	83%	6,115	1%	84%
<u>COMPLIANCE & RISK MANAGEMENT</u>						
PERSONAL SERVICES	314,387	245,205	78%	0	0%	78%
OPERATING EXPENDITURES	52,046	16,741	32%	0	0%	32%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	366,433	261,946	71%	0	0%	71%
<u>CP&D-BEAUTIFICATION BOARD</u>						
OPERATING EXPENDITURES	20,000	15,226	76%	3,210	16%	92%
TOTAL EXPENDITURES	20,000	15,226	76%	3,210	16%	92%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 2020

GENERAL FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 19/20 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	14,100	6,857	49%	0	0%	49%
OPERATING EXPENDITURES	120,500	99,887	83%	5,292	4%	87%
CAPITAL OUTLAY	40,000	0	0%	4,950	12%	12%
GRANTS & AIDS	20,000	0	0%	0	0%	0%
NON-OPERATING	1,166,072	965,944	83%	0	0%	83%
TOTAL EXPENDITURES	1,360,672	1,072,688	79%	10,242	1%	80%
PS-SOLID WASTE DISPOSAL						
OPERATING EXPENDITURES	718,200	521,544	73%	171,352	24%	96%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	718,200	521,544	73%	171,352	24%	96%
PS-PUBLIC WORKS						
PERSONAL SERVICES	474,719	287,600	61%	0	0%	61%
OPERATING EXPENDITURES	285,205	155,262	54%	53,685	19%	73%
CAPITAL OUTLAY	599,497	269,453	45%	0	0%	45%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,359,421	712,315	52%	53,685	4%	56%
BUILDING INSPECTIONS						
PERSONAL SERVICES	178,387	146,811	82%	0	0%	82%
OPERATING EXPENDITURES	31,678	14,869	47%	0	0%	47%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	210,065	161,680	77%	0	0%	77%
APD-PATROL & ADMIN						
PERSONAL SERVICES	2,447,615	2,048,293	84%	0	0%	84%
OPERATING EXPENDITURES	447,130	371,428	83%	16,005	4%	87%
CAPITAL OUTLAY	315,375	276,680	88%	20,980	7%	94%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,210,120	2,696,401	84%	36,985	1%	85%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 2020

GENERAL FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 19/20 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	415,753	278,819	67%	0	0%	67%
OPERATING EXPENDITURES	37,779	15,585	41%	18,860	50%	91%
CAPITAL OUTLAY	294,263	250,355	85%	45,250	15%	100%
TOTAL EXPENDITURES	747,795	544,759	73%	64,110	9%	81%
<u>APD-SCHOOL CROSSING GUARDS</u>						
OPERATING EXPENDITURES	24,100	11,178	46%	0	0%	46%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	24,100	11,178	46%	0	0%	46%
<u>APD-EXPLORERS PROGRAM</u>						
OPERATING EXPENDITURES	2,000	1,691	85%	230	12%	96%
TOTAL EXPENDITURES	2,000	1,691	85%	230	12%	96%
<u>APD-RESERVE PROGRAM</u>						
OPERATING EXPENDITURES	3,000	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,000	0	0%	0	0%	0%
<u>RECREATION & CULTURE</u>						
PERSONAL SERVICES	450,167	356,076	79%	0	0%	79%
OPERATING EXPENDITURES	560,734	426,642	76%	27,711	5%	81%
CAPITAL OUTLAY	329,936	194,818	59%	30,780	9%	68%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,340,837	977,536	73%	58,491	4%	77%
GENERAL FUND	12,891,285	9,594,258	74%	558,126	4%	79%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JULY 31, 2020**

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 19/20 APPROVED BUDGET	FY 19/20 AMENDED BUDGET	YEAR TO DATE FY 19/20	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	641,646	641,646	428,790	67%
PERMITS, FEES & ASSESSMENTS	10,560	10,560	11,673	111%
INTERGOVERNMENTAL REVENUE	282,693	417,695	282,352	68%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	2,800	2,800	1,896	68%
MISCELLANEOUS REVENUE	61,800	61,800	14,228	23%
NON-OPERATING	590,602	590,602	183,832	31%
	1,590,101	1,725,103	922,771	53%
EXPENSES:				
GENERAL GOVERNMENT	66,847	66,847	0	0%
PUBLIC SAFETY	9,050	9,050	1,839	20%
ECONOMIC ENVIRONMENT	737,050	737,050	383,216	52%
PHYSICAL ENVIRONMENT	28,690	28,690	12,625	44%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	135,002	25,685	19%
CULTURE & RECREATION	748,464	748,464	669,342	89%
	1,590,101	1,725,103	1,092,707	63%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	110,354	110,354	66,895	61%
OPERATING EXPENDITURES	691,158	653,283	206,511	32%
CAPITAL OUTLAY	651,962	824,839	715,888	87%
DEBT SERVICE	99,280	99,280	99,279	100%
GRANTS & AIDS	27,347	27,347	4,134	15%
NON-OPERATING	10,000	10,000	0	0%
	1,590,101	1,725,103	1,092,707	63%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 2020

SPECIAL REVENUE FUNDS REVENUES

REVENUE SOURCE	FY 19/20 APPROVED BUDGET	FY 19/20 AMENDED BUDGET	RECEIVED TO DATE FY 19/20	PERCENT COLLECTED
<u>TAXES</u>				
DISCRETIONARY SALES SURTAX	641,646	641,646	428,790	67%
SUBTOTAL	641,646	641,646	428,790	67%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
OTHER CHARGES AND FEES	0	0	1,050	NA+
SPECIAL ASSESSMENTS	10,560	10,560	10,623	101%
SUBTOTAL	10,560	10,560	11,673	111%
<u>INTERGOVERNMENTAL REVENUE</u>				
FEDERAL GRANTS	0	0	0	0%
STATE GRANTS	0	0	0	0%
GRANTS FROM OTHER LOCAL UNITS	0	135,002	0	0%
PAYMENTS FROM LOCAL UNITS (FOR CRA)	282,693	282,693	282,352	100%
SUBTOTAL	282,693	417,695	282,352	68%
<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	2,800	2,800	1,896	68%
SUBTOTAL	2,800	2,800	1,896	68%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	4,300	4,300	1,297	30%
RENTALS AND LEASES	7,500	7,500	4,975	66%
CONTRIBUTIONS AND DONATIONS	0	0	7,956	NA+
OTHER MISCELLANEOUS REVENUE	50,000	50,000	0	0%
SUBTOTAL	61,800	61,800	14,228	23%
<u>NON-OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN	183,959	183,959	183,832	100%
USE OF FUND BALANCE/UNDERCOLLECTION	406,643	406,643	0	0%
SUBTOTAL	590,602	590,602	183,832	31%
SPECIAL REVENUE FUNDS	1,590,101	1,725,103	922,771	53%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
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SPECIAL REVENUE FUNDS EXPENDITURES
 BY MAJOR CATEGORY

SPECIAL REVENUE FUND	FY 19/20 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	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,800	0	0%	0	0%	0%
<u>TREE BANK FUND</u>						
OPERATING EXPENDITURES	66,847	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	66,847	0	0%	0	0%	0%
<u>EXPLORER SPECIAL REVENUE FUND</u>						
OPERATING EXPENDITURES	5,250	1,839	35%	0	0%	35%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	5,250	1,839	35%	0	0%	35%
<u>TK BASIN SPECIAL ASSESSMENT</u>						
OPERATING EXPENDITURES	28,690	7,725	27%	4,900	17%	44%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	28,690	7,725	27%	4,900	17%	44%
<u>WILD SPACES PUBLIC PLACES FUND</u>						
OPERATING EXPENDITURES	67,123	0	0%	0	0%	0%
CAPITAL OUTLAY	665,890	667,810	100%	0	0%	100%
TOTAL EXPENDITURES	733,013	667,810	91%	0	0%	91%
<u>CHILDREN'S TRUST FUND</u>						
OPERATING EXPENDITURES	135,002	20,914	15%	4,771	4%	19%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	135,002	20,914	15%	4,771	4%	19%
<u>DONATION FUND</u>						
OPERATING EXPENDITURES	15,451	1,532	10%	0	0%	10%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	15,451	1,532	10%	0	0%	10%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
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SPECIAL REVENUE FUNDS EXPENDITURES
BY MAJOR CATEGORY

SPECIAL REVENUE FUND	FY 19/20 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>CRA FUND</u>						
PERSONAL SERVICES	110,354	66,895	61%	0	0%	61%
OPERATING EXPENDITURES	331,120	121,501	37%	43,329	13%	50%
CAPITAL OUTLAY	158,949	37,831	24%	10,247	6%	30%
DEBT SERVICE	99,280	99,279	100%	0	0%	100%
AIDS TO PRIVATE ORGANIZATIONS	27,347	4,134	15%	0	0%	15%
NON OPERATING	10,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	737,050	329,640	45%	53,576	7%	52%
SPECIAL REVENUE FUNDS	1,725,103	1,029,460	60%	63,247	4%	63%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JULY 31, 2020**

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 19/20 APPROVED BUDGET	FY 19/20 AMENDED BUDGET	YEAR TO DATE FY 19/20	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	425	425	91	21%
NON-OPERATING	836,702	836,702	849,789	102%
	<u>837,127</u>	<u>837,127</u>	<u>849,880</u>	<u>102%</u>
EXPENSES:				
GENERAL GOVERNMENT	837,127	837,127	837,127	100%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	0	0	0	0%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	<u>837,127</u>	<u>837,127</u>	<u>837,127</u>	<u>100%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	0	0	0	0%
CAPITAL OUTLAY	0	0	0	0%
DEBT SERVICE	837,127	837,127	837,127	100%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	0	0	0	0%
POWER COSTS	0	0	0	0%
	<u>837,127</u>	<u>837,127</u>	<u>837,127</u>	<u>100%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 2020

DEBT SERVICE FUND REVENUES

REVENUE SOURCE	FY 19/20 APPROVED BUDGET	FY 19/20 AMENDED BUDGET	YEAR TO DATE FY 19/20	PERCENT COLLECTED
MISCELLANEOUS REVENUE				
INTEREST EARNINGS	425	425	91	21%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	425	425	91	21%
NON OPERATING				
CONTRIBUTIONS FROM ENTERPRISE	67,678	67,678	67,677	100%
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN-GF	782,113	782,113	782,112	100%
FUND BALANCE & UNDER COLLECTION	(13,089)	(13,089)	0	0%
SUBTOTAL	836,702	836,702	849,789	102%
DEBT SERVICE FUND	837,127	837,127	849,880	102%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 2020

DEBT SERVICE FUND EXPENDITURES
 BY MAJOR CATEGORY

DEBT OBLIGATION	FY 19/20 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>OTHER DEBT COSTS</u>						
DEBT SERVICE	750	750	100%	0	0%	100%
	750	750	100%	0	0%	100%
<u>SECTION 108 LOAN</u>						
DEBT SERVICE	193,363	193,363	100%	0	0%	100%
TOTAL EXPENDITURES	193,363	193,363	100%	0	0%	100%
<u>SERIES 2016 CAPITAL IMPROVEMENT</u>						
DEBT SERVICE	643,014	643,014	100%	0	0%	100%
TOTAL EXPENDITURES	643,014	643,014	100%	0	0%	100%
DEBT SERVICE FUND	837,127	837,127	100%	0	0%	100%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JULY 31, 2020**

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 19/20 APPROVED BUDGET	FY 19/20 AMENDED BUDGET	YEAR TO DATE FY 19/20	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	0	0	0	0%
INTERGOVERNMENTAL REVENUE	7,791,002	7,791,002	7,068,479	91%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	0	0	17	NA+
NON-OPERATING	20,382	20,382	0	0%
	<u>7,811,384</u>	<u>7,811,384</u>	<u>7,068,496</u>	<u>90%</u>
EXPENSES:				
GENERAL GOVERNMENT	0	0	0	0%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	805,766	805,766	135,375	17%
TRANSPORTATION	7,001,802	7,001,802	6,529,151	93%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	3,816	3,816	0	0%
	<u>7,811,384</u>	<u>7,811,384</u>	<u>6,664,526</u>	<u>85%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	75,879	75,879	64,812	85%
CAPITAL OUTLAY	7,735,505	7,735,505	6,599,714	85%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	0	0	0	0%
POWER COSTS	0	0	0	0%
	<u>7,811,384</u>	<u>7,811,384</u>	<u>6,664,526</u>	<u>85%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 2020

CAPITAL PROJECTS FUNDS REVENUES

REVENUE SOURCE	FY 19/20 APPROVED BUDGET	FY 19/20 AMENDED BUDGET	RECEIVED TO DATE FY 19/20	PERCENT COLLECTED
<u>TAXES</u>				
DISCRETIONARY SALES SURTAX	0	0	0	0%
SUBTOTAL	0	0	0	0%
<u>INTERGOVERNMENTAL REVENUE</u>				
FEDERAL GRANTS	6,991,002	6,991,002	1,315,047	19%
STATE GRANTS	800,000	800,000	5,753,432	719%
GRANTS FROM OTHER LOCAL UNITS	0	0	0	0%
SUBTOTAL	7,791,002	7,791,002	7,068,479	91%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	0	0	17	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	0	17	NA+
<u>NON-OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	0	0	0	0%
USE OF FUND BALANCE	20,382	20,382	0	0%
SUBTOTAL	20,382	20,382	0	0%
CAPITAL PROJECTS FUNDS	7,811,384	7,811,384	7,068,496	90%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 2020

CAPITAL PROJECTS FUNDS EXPENDITURES
 BY MAJOR CATEGORY

CAPITAL PROJECT	FY 19/20 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
SAN FELASCO CONSERVATION CORRIDOR						
OPERATING EXPENDITURES	3,816	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,816	0	0%	0	0%	0%
HERITAGE OAKS						
OPERATING EXPENSES	5,766	1,440	25%	0	0%	25%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	5,766	1,440	25%	0	0%	25%
CDBG - NEIGHBORHOOD REVITALIZATION						
OPERATING EXPENDITURES	10,800	7,875	73%	0	0%	73%
CAPITAL OUTLAY	345,271	336,295	97%	0	0%	97%
TOTAL EXPENDITURES	356,071	344,170	97%	0	0%	97%
MILL CREEK SINK FUND						
OPERATING EXPENDITURES	0	0	0%	0	0%	0%
CAPITAL OUTLAY	800,000	62,492	8%	71,443	9%	17%
TOTAL EXPENDITURES	800,000	62,492	8%	71,443	9%	17%
FL JOB GROWTH - SAN FELASCO PARKWAY						
OPERATING EXPENDITURES	0	0	0%	0	0%	0%
CAPITAL OUTLAY	5,671,048	5,221,248	92%	14,771	0%	92%
TOTAL EXPENDITURES	5,671,048	5,221,248	92%	14,771	0%	92%
CDBG - ECONOMIC DEVELOPMENT						
OPERATING EXPENDITURES	55,497	33,000	59%	22,497	41%	100%
CAPITAL OUTLAY	919,186	893,465	97%	0	0%	97%
TOTAL EXPENDITURES	974,683	926,465	95%	22,497	2%	97%
CAPITAL PROJECT FUNDS	7,811,384	6,555,815	84%	108,711	1%	85%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JULY 31, 2020**

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 19/20 APPROVED BUDGET	FY 19/20 AMENDED BUDGET	YEAR TO DATE FY 19/20	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	18,679,012	18,679,012	14,003,784	75%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	372,400	372,400	449,663	121%
NON-OPERATING	7,388,909	7,388,909	0	0%
	26,440,321	26,440,321	14,453,447	55%
EXPENSES:				
GENERAL GOVERNMENT	0	0	0	0%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	26,440,321	26,440,321	19,855,200	75%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	26,440,321	26,440,321	19,855,200	75%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	1,656,510	1,656,510	1,273,340	77%
OPERATING EXPENDITURES	1,604,566	1,614,566	1,133,416	70%
CAPITAL OUTLAY	8,599,901	8,589,901	6,798,688	79%
DEBT SERVICE	1,308,554	1,308,554	1,227,989	94%
GRANTS AND AIDS	0	0	0	0%
NON-OPERATING	4,874,790	4,874,790	3,886,030	80%
POWER COSTS	8,396,000	8,396,000	5,535,737	66%
	26,440,321	26,440,321	19,855,200	75%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 2020

ENTERPRISE FUNDS REVENUES

REVENUE SOURCE	FY 19/20 APPROVED BUDGET	FY 19/20 AMENDED BUDGET	RECEIVED TO DATE FY 19/20	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	14,149,537	14,149,537	10,501,384	74%
PHYSICAL ENVIRONMENT-WATER	1,724,675	1,724,675	1,445,435	84%
PHYSICAL ENVIRONMENT-WASTEWATER	2,744,800	2,744,800	2,006,650	73%
PHYSICAL ENVIRONMENT-MOSQUITO	60,000	60,000	50,315	84%
SUBTOTAL	18,679,012	18,679,012	14,003,784	75%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	119,500	119,500	51,528	43%
RENTS & ROYALTIES	32,000	32,000	32,604	102%
OTHER MISCELLANEOUS REVENUE	220,900	220,900	365,531	165%
SUBTOTAL	372,400	372,400	449,663	121%
<u>NON-OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	0	0	0	0%
FUND BALANCE & UNDER COLLECTION	7,388,909	7,388,909	0	0%
SUBTOTAL	7,388,909	7,388,909	0	0%
ENTERPRISE FUNDS	26,440,321	26,440,321	14,453,447	55%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
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ENTERPRISE FUNDS EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 19/20 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	1,016,078	750,564	74%	0	0%	74%
OPERATING EXPENDITURES	534,619	304,717	57%	161,352	30%	87%
CAPITAL OUTLAY	5,582,843	1,456,819	26%	3,352,829	60%	86%
DEBT SERVICE	472,933	472,932	100%	0	0%	100%
NON-OPERATING	2,989,487	2,989,487	100%	0	0%	100%
POWER COSTS	8,396,000	5,535,737	66%	0	0%	66%
TOTAL EXPENDITURES	18,991,960	11,510,256	61%	3,514,181	19%	79%
<u>WATER UTILITY</u>						
PERSONAL SERVICES	212,583	167,794	79%	0	0%	79%
OPERATING EXPENDITURES	418,979	183,756	44%	16,861	4%	48%
CAPITAL OUTLAY	1,664,877	675,572	41%	141,146	8%	49%
DEBT SERVICE	173,975	133,694	77%	0	0%	77%
NON-OPERATING	1,212,136	581,068	48%	0	0%	48%
TOTAL EXPENDITURES	3,682,550	1,741,884	47%	158,007	4%	52%
<u>WASTEWATER UTILITY</u>						
PERSONAL SERVICES	420,301	352,828	84%	0	0%	84%
OPERATING EXPENDITURES	625,099	433,808	69%	28,786	5%	74%
CAPITAL OUTLAY	1,307,181	546,901	42%	599,230	46%	88%
DEBT SERVICE	661,646	621,364	94%	0	0%	94%
NON-OPERATING	645,384	297,692	46%	0	0%	46%
TOTAL EXPENDITURES	3,659,611	2,252,593	62%	628,016	17%	79%
<u>MOSQUITO CONTROL</u>						
PERSONAL SERVICES	7,548	2,154	29%	0	0%	29%
OPERATING EXPENDITURES	35,869	4,135	12%	0	0%	12%
CAPITAL OUTLAY	35,000	26,191	75%	0	0%	75%
NON-OPERATING	27,783	17,783	64%	0	0%	64%
TOTAL EXPENDITURES	106,200	50,263	47%	0	0%	47%
ENTERPRISE FUNDS	26,440,321	15,554,996	59%	4,300,204	16%	75%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JULY 31, 2020**

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 19/20 APPROVED BUDGET	FY 19/20 AMENDED BUDGET	YEAR TO DATE FY 19/20	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	0	0	330	NA+
INTERGOVERNMENTAL REVENUE	0	0	0	0%
CHARGES FOR SERVICES	0	0	4,358	NA+
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	20,000	20,000	10,884	54%
NON-OPERATING	2,969,213	2,969,213	1,818,352	61%
	2,989,213	2,989,213	1,833,924	61%
EXPENSES:				
GENERAL GOVERNMENT	2,258,002	2,258,002	1,670,800	74%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	731,211	731,211	584,901	80%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	2,989,213	2,989,213	2,255,701	75%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	1,728,772	1,728,772	1,391,544	80%
OPERATING EXPENDITURES	776,517	776,517	511,689	66%
CAPITAL OUTLAY	158,000	158,000	126,544	80%
DEBT SERVICE	225,924	225,924	225,924	100%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	100,000	100,000	0	0%
POWER COSTS	0	0	0	0%
	2,989,213	2,989,213	2,255,701	75%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 2020

INTERNAL SERVICE FUND REVENUES

REVENUE SOURCE	FY 19/20 APPROVED BUDGET	FY 19/20 AMENDED BUDGET	YEAR TO DATE FY 19/20	PERCENT COLLECTED
<u>PERMITS, FEES & ASSESSMENTS</u>				
OTHER LICENSES, FEES, AND PERMITS	0	0	330	NA+
SUBTOTAL	0	0	330	NA+
<u>INTERGOVERNMENTAL REVENUE</u>				
OTHER FEDERAL GRANTS	0	0	0	0%
SUBTOTAL	0	0	0	0%
<u>CHARGES FOR SERVICES</u>				
OTHER MISCELLANEOUS CHARGES	0	0	4,358	NA+
SUBTOTAL	0	0	4,358	NA+
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	20,000	20,000	5,795	29%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	5,089	NA+
SUBTOTAL	20,000	20,000	10,884	54%
<u>NON-OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	0	0	0	0%
SERIES 2016 DEBT PROCEEDS	0	0	0	0%
INTERFUND TRANSFER	2,697,112	2,697,112	1,818,352	67%
FUND BALANCE & UNDER COLLECTION	272,101	272,101	0	0%
SUBTOTAL	2,969,213	2,969,213	1,818,352	61%
INTERNAL SERVICE FUND	2,989,213	2,989,213	1,833,924	61%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 2020

INTERNAL SERVICE FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 19/20 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	263,857	218,898	83%	0	0%	83%
OPERATING EXPENDITURES	33,295	17,057	51%	0	0%	51%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	297,152	235,955	79%	0	0%	79%
<u>FAS / UTILITY BILLING</u>						
PERSONAL SERVICES	323,121	258,642	80%	0	0%	80%
OPERATING EXPENDITURES	131,079	95,852	73%	2,105	2%	75%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	454,200	354,494	78%	2,105	0%	79%
<u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u>						
PERSONAL SERVICES	628,413	492,294	78%	0	0%	78%
OPERATING EXPENDITURES	250,209	118,611	47%	8,932	4%	51%
CAPITAL OUTLAY	105,000	95,153	91%	0	0%	91%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	983,622	706,058	72%	8,932	1%	73%
<u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u>						
PERSONAL SERVICES	55,974	44,953	80%	0	0%	80%
OPERATING EXPENDITURES	27,157	13,460	50%	0	0%	50%
CAPITAL OUTLAY	10,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	93,131	58,413	63%	0	0%	63%
<u>ISF - COMPLIANCE AND RISK MANAGEMENT</u>						
PERSONAL SERVICES	35,136	28,827	82%	0	0%	82%
OPERATING EXPENDITURES	492	538	109%	0	0%	109%
TOTAL EXPENDITURES	35,628	29,365	82%	0	0%	82%
<u>ISF - FAS / INFORMATION</u>						
PERSONAL SERVICES	61,345	49,554	81%	0	0%	81%
OPERATING EXPENDITURES	7,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	68,345	49,554	73%	0	0%	73%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 2020

INTERNAL SERVICE FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 19/20 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	360,926	298,376	83%	0	0%	83%
OPERATING EXPENDITURES	327,285	246,177	75%	8,957	3%	78%
CAPITAL OUTLAY	43,000	31,391	73%	0	0%	73%
TOTAL EXPENDITURES	731,211	575,944	79%	8,957	1%	80%
<u>DEBT SERVICE FUND - SERIES 2016</u>						
DEBT SERVICE	225,924	225,924	100%	0	0%	100%
TOTAL EXPENDITURES	225,924	225,924	100%	0	0%	100%
<u>INTERNAL SERVICE FUND RESERVES</u>						
NON-OPERATING	100,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	100,000	0	0%	0	0%	0%
INTERNAL SERVICE FUND	2,989,213	2,235,707	75%	19,994	1%	75%

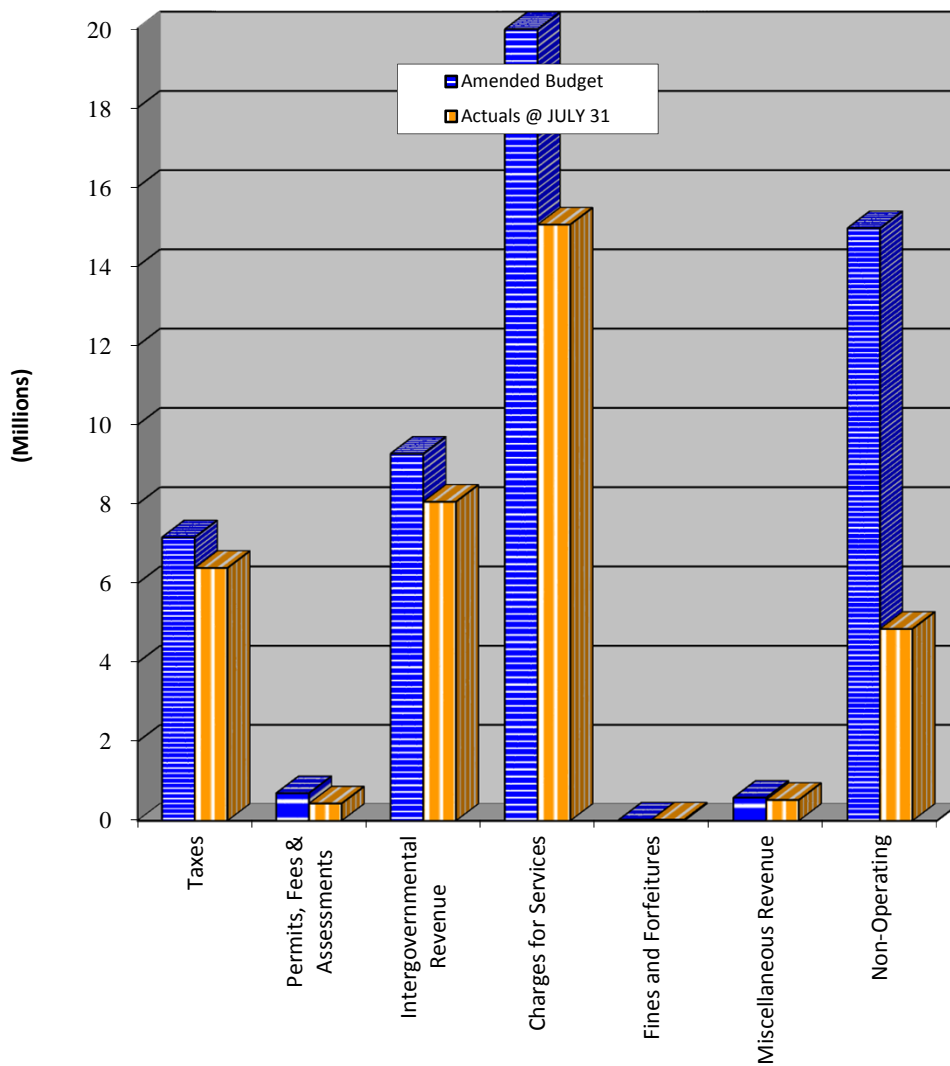
**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JULY 31, 2020**

ALL CITY FUNDS

	FY 19/20 APPROVED BUDGET	FY 19/20 AMENDED BUDGET	YEAR TO DATE FY 19/20	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	7,162,609	7,162,609	6,387,314	89%
PERMITS, FEES & ASSESSMENTS	699,372	699,372	436,905	62%
INTERGOVERNMENTAL	9,117,999	9,273,158	8,058,652	87%
CHARGES FOR SERVICES	19,983,427	19,983,427	15,053,130	75%
FINES AND FORFEITURES	29,800	29,800	31,094	104%
MISCELLANEOUS REVENUE	584,725	584,725	526,966	90%
NON-OPERATING	14,961,342	14,961,342	4,851,973	32%
	52,539,274	52,694,433	35,346,034	67%
EXPENSES:				
GENERAL GOVERNMENT	8,437,723	8,437,723	6,648,354	79%
PUBLIC SAFETY	4,185,973	4,206,130	3,518,873	84%
ECONOMIC ENVIRONMENT	737,050	737,050	383,216	52%
PHYSICAL ENVIRONMENT	28,724,188	28,724,188	21,280,997	74%
TRANSPORTATION	8,361,223	8,361,223	7,295,151	87%
HUMAN SERVICES	0	135,002	25,685	19%
CULTURE & RECREATION	2,093,117	2,093,117	1,705,369	81%
	52,539,274	52,694,433	40,857,645	78%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	10,134,752	10,134,752	8,029,045	79%
OPERATING EXPENDITURES	6,236,580	6,332,123	4,577,270	72%
CAPITAL OUTLAY	19,102,848	19,162,464	15,469,166	81%
DEBT SERVICE	2,470,885	2,470,885	2,390,319	97%
GRANTS & AIDS	47,347	47,347	4,134	9%
NON-OPERATING	6,150,862	6,150,862	4,851,974	79%
POWER COSTS	8,396,000	8,396,000	5,535,737	66%
	52,539,274	52,694,433	40,857,645	78%

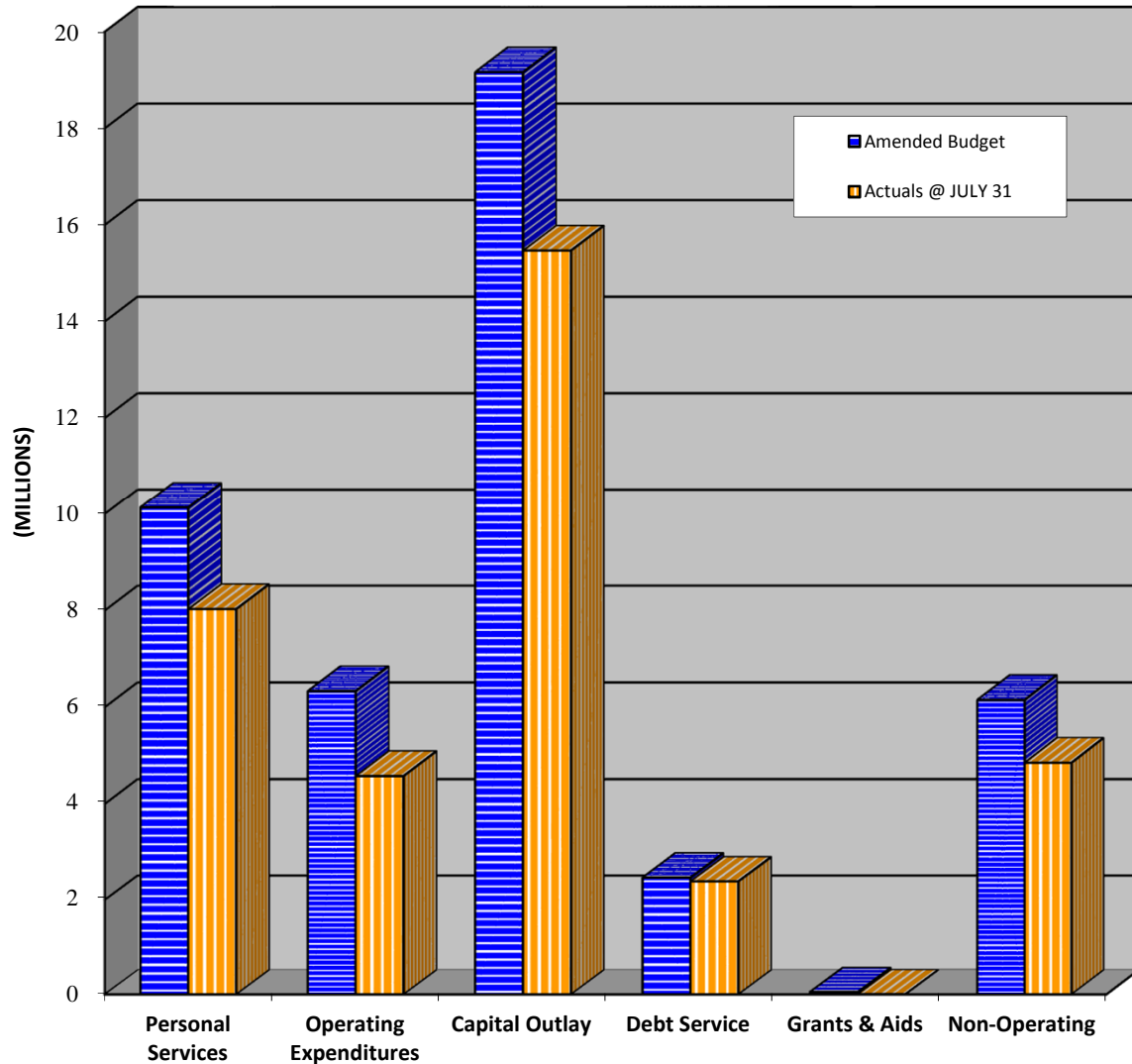
Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 67% of budget for the fiscal year. Taxes are at 89% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (62%); Intergovernmental Revenue (87%); Charges for Services (75%); Fines and Forfeitures (104%); Miscellaneous Revenue (90%); and Non-Operating Revenue (32%).



Expenditures by Major Category All City Funds

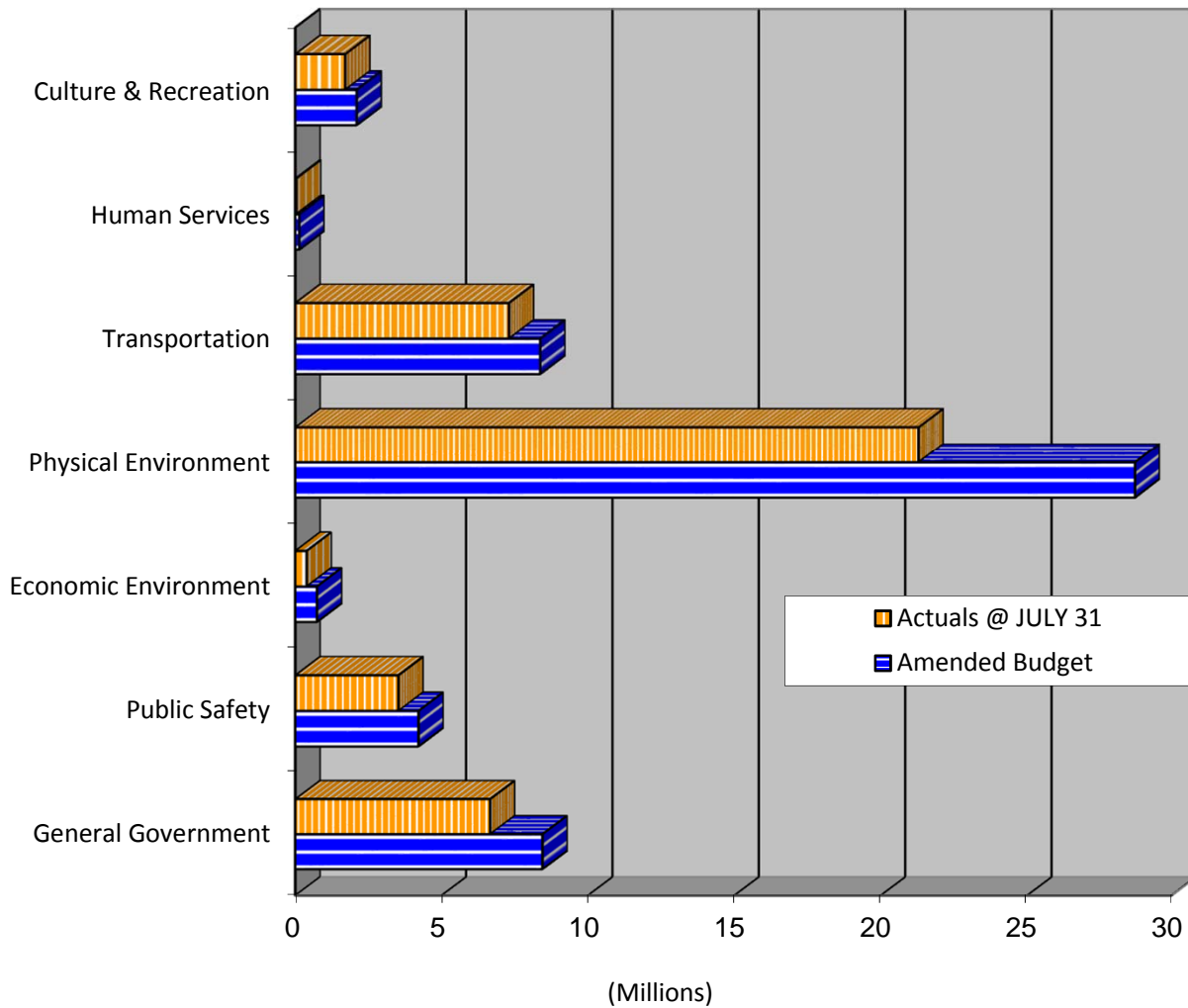
Overall, City expenditures and encumbrances are at 78% of budget for the period. The Personal Services category is at 79% of budget for the fiscal year. The Operating Expenditures category is at 72%, with encumbrances for legal and residential waste collection services of approximately \$201K. Capital Outlay is at 81%, Debt Service is 97%, Grants & Aids is 9% and Non-Operating Expenditures are at 79%. Encumbrances for future expenditures account for 9.6% (aprox. \$5.1M) of the budget total.



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

Budget Performance by Function All City Funds

Overall, expenditures are at 78% of budget with General Government expenses at 79%, Public Safety at 84%, Economic Environment at 52%, Physical Environment at 74% (Enterprise Funds, Water Collection and Distribution & residential waste collection services), Transportation at 87%, Human Services at 19%, and Culture & Recreation at 81%.



INVESTMENTS AND CASH

Purpose

The purpose of this section is to report the City's cash and investment holdings at the end of each month. These funds are managed in accordance with the City's Investment Policies, which are designed to ensure the prudent management of public funds, the availability of operating and capital funds when needed, and an investment return competitive with comparable funds and financial market indices.

Investment Objectives

The foremost objective of the City's investment program is the safety of the principal of those funds within the portfolios. The portfolio is managed in a manner that funds are available to meet reasonably anticipated cash flow requirements in an orderly manner. The portfolio is designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. However, return on investment is insignificant in comparison to the safety and liquidity objectives described above. The City's core investments are limited to relatively low risk investment instruments in anticipation of earning fair return relative to the risk being assumed.

Defining Principal

Principal, when dealing with investments, can be defined as the original amount invested in a security.

Defining of Portfolio

A portfolio can be defined as various investment instruments possessed by an individual or organization.

Defining Rate of Return on Investment

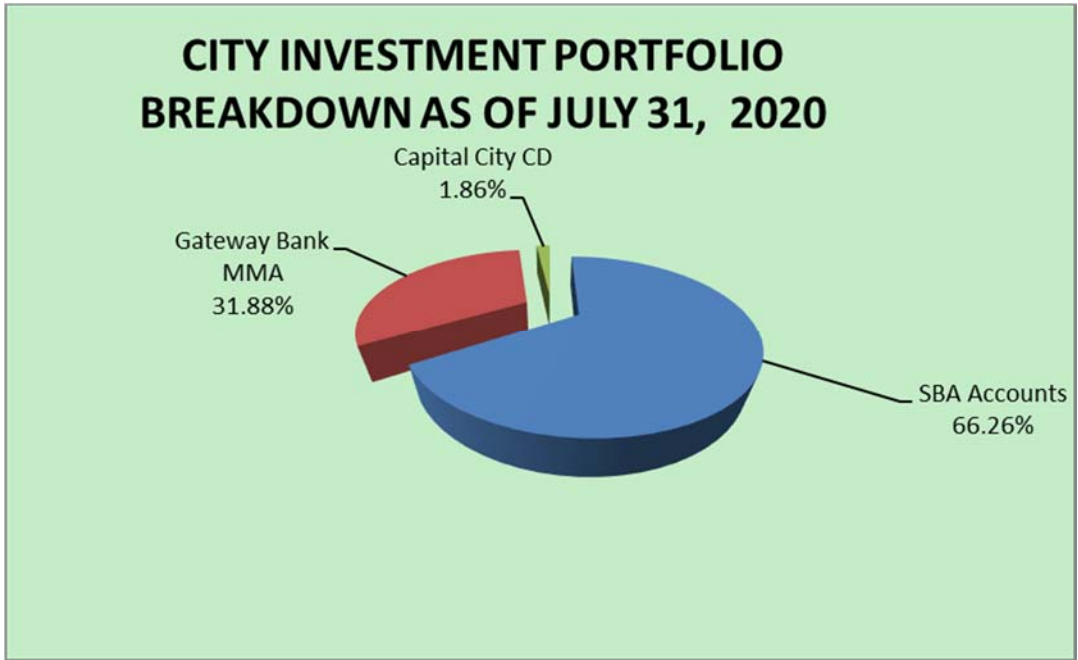
The Rate of Return on Investment refers to the benefits (the profits) to an investor or organization relative to the cost of the initial investment. It is similar to the rate of profit as a measure of profitability.

Conclusion

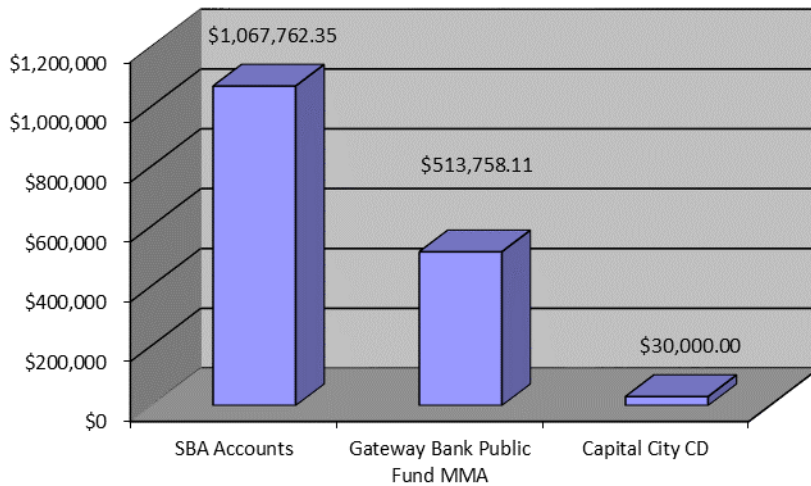
The City's cash and investments are pursuant to Section 218.415, Florida Statutes as well as the City's own adopted Investment Policy. To ensure that the City's funds are effectively managed, the Finance Director and other appropriate staff shall annually complete eight (8) hours of continuing professional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

INVESTMENTS AND CASH

As of July 31, 2020, the City's investment portfolio totaled **\$1,611,520.46**. The portfolio consists of: two State Board of Administration Investment Pool (SBA) accounts, one money market account and a certificate of deposit account. The graphs below illustrate the breakdown, by percentage, of each investment.



INVESTMENTS AS OF JULY 31, 2020



INVESTMENTS AND CASH

As of July 31, 2020, 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 **\$19,699,053.48**. 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.
- Tara Village Surety: This account is for funds related to the completion of improvements to the Tara Village subdivision Phase I.

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

Bank Account	July Balance	Percentage of Total
Operating Account	\$15,402,919.07	78.19%
Payroll Account	\$7,861.99	0.04%
CRA Account	\$753,934.89	3.83%
Police Forfeiture Account	\$12,425.82	0.06%
Section 108 Account	\$24,873.52	0.13%
Series 2016 Repayment Account	\$610,886.63	3.10%
Series 2019 Projects Account	\$892,575.81	4.53%
Deposit Account	\$1,761,865.41	8.94%
Explorer Account	\$5,039.29	0.03%
SRF Repayment Account	\$155,056.86	0.79%
Heritage Oaks Account	\$8,429.40	0.04%
Tara Village Surety Account	\$63,184.79	0.32%
TOTAL	\$19,699,053.48	100.00%