

# CITY OF ALACHUA



## **FISCAL ANALYSIS REPORT** FISCAL YEAR 2019-2020 THROUGH NOVEMBER 30, 2019

JANUARY 13, 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 - 16.67%.**
- **Encumbrances: Funds committed for future expenses.**

# ALL FUNDS SUMMARY



	<b>FY 19/20 AMENDED BUDGET</b>	<b>PERCENT OF TOTAL BUDGET</b>
<b>GENERAL FUND</b>	12,871,128	24.50%
<b>SPECIAL REVENUE FUNDS</b>	1,590,101	3.03%
<b>DEBT SERVICE FUND</b>	837,127	1.59%
<b>CAPITAL PROJECTS FUNDS</b>	7,811,384	14.87%
<b>ENTERPRISE FUNDS</b>	26,440,321	50.32%
<b>INTERNAL SERVICE FUND</b>	<u>2,989,213</u>	<u>5.69%</u>
	<b>52,539,274</b>	<b>100.00%</b>

# GENERAL FUND



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

# GENERAL FUND



- **Sources of Funding (18%) –**

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

- **Uses of Funding (26%) –**

- Expenses: \$ 1.5M (11%)
- Encumbrances: \$ 1.9M (15%)

# 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 (31%) –**

- Current Revenues: \$ 72K ( 5%)
- Budgeted Balances: \$ 407K (26%)

- **Uses of Funding (55%) –**

- Expenses: \$ 269K (17%)
- Encumbrances: \$ 609K (38%)

# 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: \$ ----- (0%)
- Budgeted Balances: \$ ----- (0%)

- **Uses of Funding (51%) –**

- Expenses: \$ 426K (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: \$ 20K (<1%)

- **Uses of Funding (83%) –**

- Expenses: \$ 766K (10%)
- Encumbrances: \$ 5.7M (73%)

# ENTERPRISE FUNDS



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

# ENTERPRISE FUNDS



- **Sources of Funding (41%) –**

- Current Revenues: \$ 3.5M (13%)
- Budgeted Balances: \$ 7.4M (28%)

- **Uses of Funding (13%) –**

- Expenses: \$ 1.7M ( 7%)
- Encumbrances: \$ 1.6M ( 6%)

# INTERNAL SERVICE FUND



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

# INTERNAL SERVICE FUND



- **Sources of Funding (9%) –**

- Current Revenues: \$ 7K ( 0%)
- Balances: \$ 272K ( 9%)

- **Uses of Funding (20%) –**

- Expenses: \$ 422K (14%)
- Encumbrances: \$ 190K ( 6%)

# ALL FUNDS SUMMARY



- **Amended FY 19/20 Budget = \$ 52,539,274**
  
- **Sources of Funding (27%) –**
  - Current Revenues: \$ 4.8M ( 9%)
  - Budgeted Balances: \$ 9.2M (18%)
  
- **Uses of Funding (29%) –**
  - Expenses: \$ 5.1M (10%)
  - Encumbrances: \$ 10.0M (19%)



# INVESTMENTS / CASH HOLDINGS



- **Investment portfolio total = \$ 1,601,904.65**
  - State Board of Administration (SBA) = \$ 1.1M
  - Money Market Account = \$ 513K
  - Certificate of Deposit = \$ 30K
  
- **Cash holdings total = \$ 20,443,639.16**
  - Operating Account = \$ 16.4M
  - CRA Account = \$ 552K
  - Customer Deposit Accounts = \$ 1.7M
  - Series 2016 Repayment Account = \$ 17K
  - Section 108 Account = \$ 28K
  - SRF Money Market account = \$ 71K
  - Heritage Oaks Account = \$ 10K
  - Series 2019 Projects Account = \$ 1.6M
  - Other Accounts = \$ 25K

# CONCLUSION



- **FY 20: Beginning as anticipated**
- **Bulk of tax revenue Dec - Feb**
- **FY 19: Audit On-Going**



City of  
**ALACHUA**

THE GOOD LIFE COMMUNITY

**FINANCE AND ADMINISTRATIVE SERVICES  
FISCAL ANALYSIS  
FY 2019-2020  
THROUGH NOVEMBER 30, 2019**

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# INTRODUCTION TO FISCAL ANALYSIS REPORT

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## **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 NOVEMBER 30, 2019**

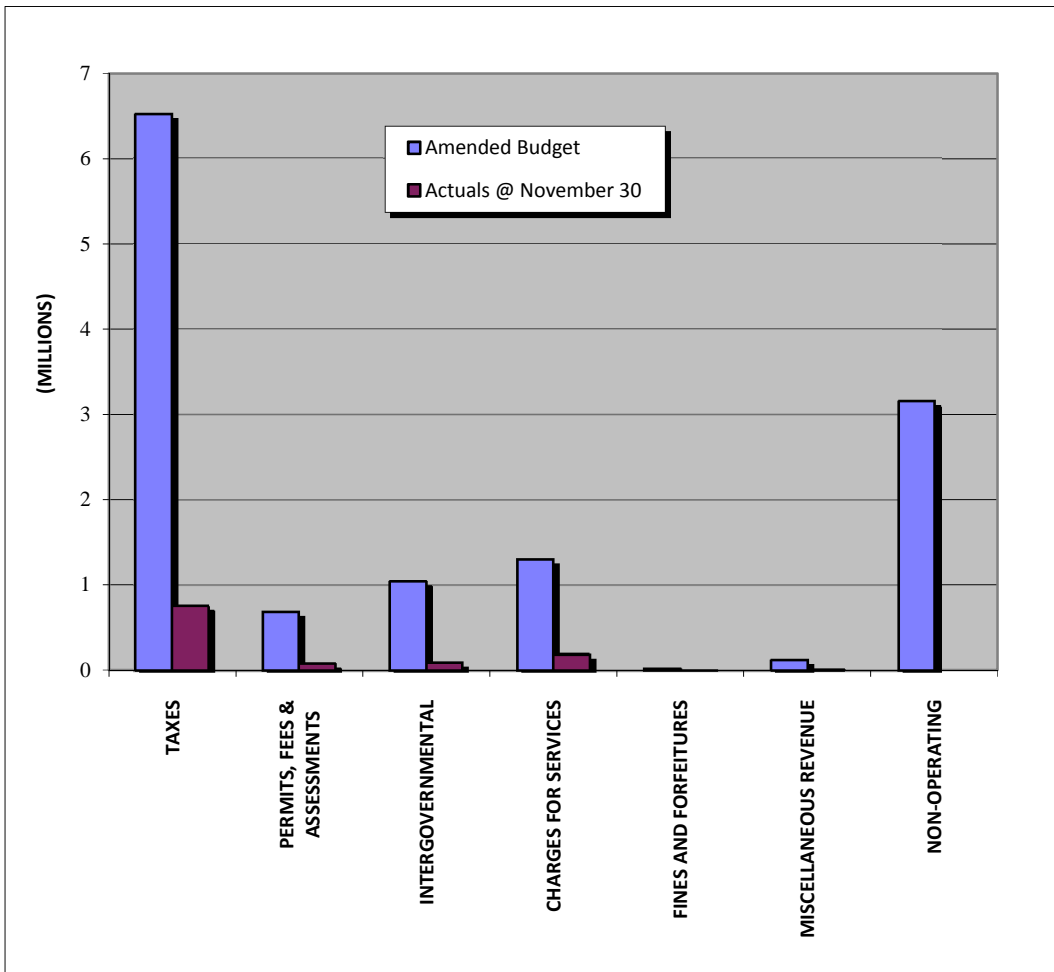
**GENERAL FUND**

**FUND 001 - GENERAL FUND:** The General Fund is the general operating fund for the Alachua City Commission. This fund is used to account for all financial resources, except those required to be accounted for separately. These resources provide funding for programs such as Fire Services, Recreation Services, General Government Administration, Capital Improvement Projects, Law Enforcement and Planning Services to all residents of the City of Alachua.

	<b>FY 19/20 APPROVED BUDGET</b>	<b>FY 19/20 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 19/20</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
TAXES	6,520,963	6,520,963	762,052	12%
PERMITS, FEES & ASSESSMENTS	688,812	688,812	82,829	12%
INTERGOVERNMENTAL	1,044,304	1,044,304	101,237	10%
CHARGES FOR SERVICES	1,304,415	1,304,415	194,619	15%
FINES AND FORFEITURES	27,000	27,000	4,339	16%
MISCELLANEOUS REVENUE	130,100	130,100	12,510	10%
NON-OPERATING	3,155,534	3,155,534	0	0%
	<b>12,871,128</b>	<b>12,871,128</b>	<b>1,157,586</b>	<b>9%</b>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	5,275,747	5,275,747	726,709	14%
PUBLIC SAFETY	4,176,923	4,176,923	1,113,881	27%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	718,200	718,200	692,896	96%
TRANSPORTATION	1,359,421	1,359,421	420,020	31%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	1,340,837	1,340,837	396,504	30%
	<b>12,871,128</b>	<b>12,871,128</b>	<b>3,350,010</b>	<b>26%</b>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	6,639,116	6,639,116	870,295	13%
OPERATING EXPENDITURES	3,088,460	3,088,460	1,528,393	49%
CAPITAL OUTLAY	1,957,480	1,957,480	951,322	49%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	20,000	20,000	0	0%
NON-OPERATING	1,166,072	1,166,072	0	0%
POWER COSTS	0	0	0	0%
	<b>12,871,128</b>	<b>12,871,128</b>	<b>3,350,010</b>	<b>26%</b>

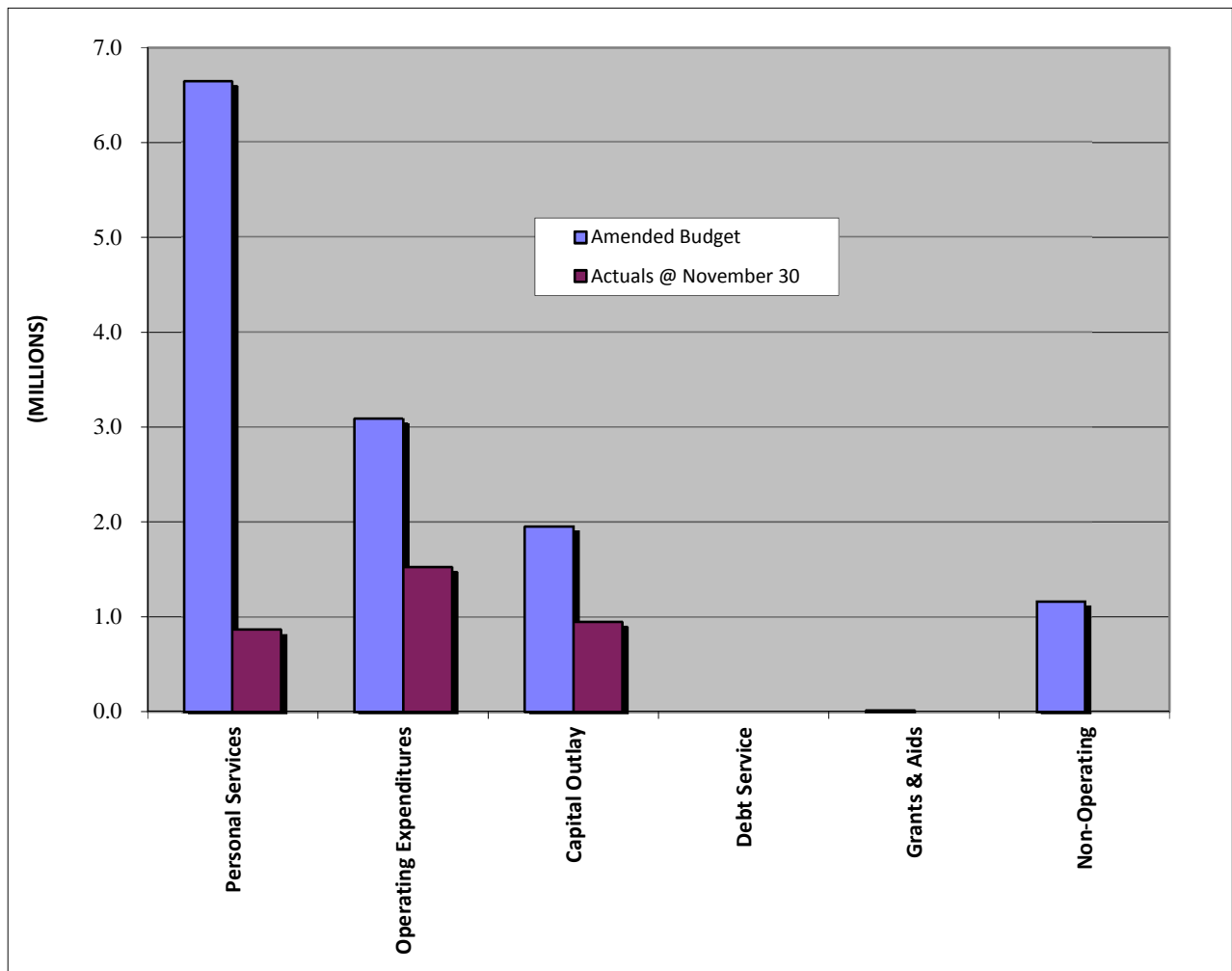
**Revenues by Major Category  
General Fund**

As of November 30, 2019, the City of Alachua collected 9% of budgeted General Fund revenues. Tax collections are at 12%. 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 12%. The Intergovernmental Revenues are at 10%. Charges for Services are at 15%, Fines & Forfeitures are at 16%, Miscellaneous Revenues are at 10% and Non-Operating Revenues are at 0%.



### Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 26%. Personal Services are at 13% with Operating Expenditures at 49%. The Capital Outlay category is at 49%, Grants & Aids are 0% and Non-Operating expenditures are at 0%. Encumbrances for legal and residential waste collection account for 22% of the expense line total (aprox. \$742K).





CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING NOVEMBER 30, 2019

GENERAL FUND REVENUES

<u>REVENUE SOURCE</u>	<u>FY 19/20 APPROVED BUDGET</u>	<u>FY 19/20 AMENDED BUDGET</u>	<u>YEAR TO DATE FY 19/20</u>	<u>PERCENT COLLECTED</u>
<b><u>TAXES</u></b>				
AD VALOREM TAXES	4,362,823	4,362,823	430,605	10%
LOCAL OPTION FUEL TAXES	255,705	255,705	19,404	8%
UTILITY SERVICES TAXES	1,525,000	1,525,000	238,713	16%
COMMUNICATIONS SERVICES TAXES	328,435	328,435	27,678	8%
LOCAL BUSINESS TAXES	49,000	49,000	45,652	93%
<b>SUBTOTAL</b>	<b>6,520,963</b>	<b>6,520,963</b>	<b>762,052</b>	<b>12%</b>
<b><u>PERMITS, FEES AND ASSESSMENTS</u></b>				
BUILDING PERMITS	335,812	335,812	45,923	14%
FRANCHISE FEES	353,000	353,000	36,906	10%
<b>SUBTOTAL</b>	<b>688,812</b>	<b>688,812</b>	<b>82,829</b>	<b>12%</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
STATE-SHARED REVENUES	1,044,304	1,044,304	101,237	10%
GRANTS	0	0	0	0%
<b>SUBTOTAL</b>	<b>1,044,304</b>	<b>1,044,304</b>	<b>101,237</b>	<b>10%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
GENERAL GOVERNMENT	74,475	74,475	19,878	27%
PUBLIC SAFETY	312,000	312,000	29,420	9%
PHYSICAL ENVIRONMENT	825,840	825,840	136,174	16%
TRANSPORTATION	0	0	0	0%
CULTURE & RECREATION	92,100	92,100	9,147	10%
OTHER CHARGES FOR SVCS	0	0	0	0%
<b>SUBTOTAL</b>	<b>1,304,415</b>	<b>1,304,415</b>	<b>194,619</b>	<b>15%</b>
<b><u>FINES &amp; FORFEITURES</u></b>				
FINES & FORFEITURES	27,000	27,000	4,339	16%
OTHER FINES & FORFEITURES	0	0	0	0%
<b>SUBTOTAL</b>	<b>27,000</b>	<b>27,000</b>	<b>4,339</b>	<b>16%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST EARNINGS	100,000	100,000	8,771	9%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	30,100	30,100	3,739	12%
<b>SUBTOTAL</b>	<b>130,100</b>	<b>130,100</b>	<b>12,510</b>	<b>10%</b>
<b><u>NON-OPERATING</u></b>				
CONTRIBUTIONS FROM ENTERPRISE	2,000,000	2,000,000	0	0%
FUND BALANCE & UNDER COLLECTION	1,155,534	1,155,534	0	0%
<b>SUBTOTAL</b>	<b>3,155,534</b>	<b>3,155,534</b>	<b>0</b>	<b>0%</b>
<b>GENERAL FUND</b>	<b>12,871,128</b>	<b>12,871,128</b>	<b>1,157,586</b>	<b>9%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING NOVEMBER 30, 2019

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
<b>CITY COMMISSION</b>						
PERSONAL SERVICES	101,466	17,473	17%	0	0%	17%
OPERATING EXPENDITURES	27,966	6,804	24%	1,254	4%	29%
CAPITAL OUTLAY	1,400	0	0%	1,147	82%	82%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>130,832</b>	<b>24,277</b>	<b>19%</b>	<b>2,401</b>	<b>2%</b>	<b>20%</b>
<b>CITY MANAGER'S OFFICE</b>						
PERSONAL SERVICES	368,328	48,668	13%	0	0%	13%
OPERATING EXPENDITURES	55,827	2,154	4%	0	0%	4%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
GRANTS & AIDS	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>424,155</b>	<b>50,822</b>	<b>12%</b>	<b>0</b>	<b>0%</b>	<b>12%</b>
<b>DEPUTY CITY CLERK</b>						
PERSONAL SERVICES	148,527	20,921	14%	0	0%	14%
OPERATING EXPENDITURES	51,427	14,618	28%	7,000	14%	42%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>199,954</b>	<b>35,539</b>	<b>18%</b>	<b>7,000</b>	<b>4%</b>	<b>21%</b>
<b>CITY ATTORNEY</b>						
OPERATING EXPENDITURES	165,558	10,000	6%	114,169	69%	75%
<b>TOTAL EXPENDITURES</b>	<b>165,558</b>	<b>10,000</b>	<b>6%</b>	<b>114,169</b>	<b>69%</b>	<b>75%</b>
<b>INFORMATION &amp; TECHNOLOGY SERVICES</b>						
PERSONAL SERVICES	150,930	18,211	12%	0	0%	12%
OPERATING EXPENDITURES	65,627	14,421	22%	17,099	26%	48%
CAPITAL OUTLAY	290,000	11,041	4%	7,530	3%	6%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>506,557</b>	<b>43,673</b>	<b>9%</b>	<b>24,629</b>	<b>5%</b>	<b>13%</b>
<b>FINANCE</b>						
PERSONAL SERVICES	507,207	66,504	13%	0	0%	13%
OPERATING EXPENDITURES	87,279	32,669	37%	26,250	30%	68%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>594,486</b>	<b>99,173</b>	<b>17%</b>	<b>26,250</b>	<b>4%</b>	<b>21%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING NOVEMBER 30, 2019

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
<b>HUMAN RESOURCES</b>						
PERSONAL SERVICES	163,371	21,109	13%	0	0%	13%
OPERATING EXPENDITURES	48,727	11,324	23%	7,050	14%	38%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>212,098</b>	<b>32,433</b>	<b>15%</b>	<b>7,050</b>	<b>3%</b>	<b>19%</b>
<b>FACILITIES MAINTENANCE</b>						
PERSONAL SERVICES	453,564	57,976	13%	0	0%	13%
OPERATING EXPENDITURES	177,608	19,983	11%	25,740	14%	26%
CAPITAL OUTLAY	70,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>701,172</b>	<b>77,959</b>	<b>11%</b>	<b>25,740</b>	<b>4%</b>	<b>15%</b>
<b>GRANTS &amp; CONTRACTS</b>						
PERSONAL SERVICES	0	0	0%	0	0%	0%
OPERATING EXPENDITURES	55,500	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>55,500</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b>CP&amp;D-PLANNING &amp; DEVELOPMENT</b>						
PERSONAL SERVICES	450,595	58,792	13%	0	0%	13%
OPERATING EXPENDITURES	87,735	4,490	5%	8,350	10%	15%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>538,330</b>	<b>63,282</b>	<b>12%</b>	<b>8,350</b>	<b>2%</b>	<b>13%</b>
<b>COMPLIANCE &amp; RISK MANAGEMENT</b>						
PERSONAL SERVICES	314,387	39,129	12%	0	0%	12%
OPERATING EXPENDITURES	52,046	4,973	10%	0	0%	10%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>366,433</b>	<b>44,102</b>	<b>12%</b>	<b>0</b>	<b>0%</b>	<b>12%</b>
<b>CP&amp;D-BEAUTIFICATION BOARD</b>						
OPERATING EXPENDITURES	20,000	2,005	10%	14,088	70%	80%
<b>TOTAL EXPENDITURES</b>	<b>20,000</b>	<b>2,005</b>	<b>10%</b>	<b>14,088</b>	<b>70%</b>	<b>80%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING NOVEMBER 30, 2019

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
<b>SPECIAL EXPENSE</b>						
PERSONAL SERVICES	14,100	1,090	8%	0	0%	8%
OPERATING EXPENDITURES	120,500	12,677	11%	0	0%	11%
CAPITAL OUTLAY	40,000	0	0%	0	0%	0%
GRANTS & AIDS	20,000	0	0%	0	0%	0%
NON-OPERATING	1,166,072	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>1,360,672</b>	<b>13,767</b>	<b>1%</b>	<b>0</b>	<b>0%</b>	<b>1%</b>
<b>PS-SOLID WASTE DISPOSAL</b>						
OPERATING EXPENDITURES	718,200	64,604	9%	628,292	87%	96%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>718,200</b>	<b>64,604</b>	<b>9%</b>	<b>628,292</b>	<b>87%</b>	<b>96%</b>
<b>PS-PUBLIC WORKS</b>						
PERSONAL SERVICES	474,719	46,962	10%	0	0%	10%
OPERATING EXPENDITURES	285,205	42,558	15%	106,312	37%	52%
CAPITAL OUTLAY	599,497	0	0%	224,188	37%	37%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>1,359,421</b>	<b>89,520</b>	<b>7%</b>	<b>330,500</b>	<b>24%</b>	<b>31%</b>
<b>BUILDING INSPECTIONS</b>						
PERSONAL SERVICES	178,387	23,352	13%	0	0%	13%
OPERATING EXPENDITURES	31,678	3,683	12%	0	0%	12%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>210,065</b>	<b>27,035</b>	<b>13%</b>	<b>0</b>	<b>0%</b>	<b>13%</b>
<b>APD-PATROL &amp; ADMIN</b>						
PERSONAL SERVICES	2,447,615	342,696	14%	0	0%	14%
OPERATING EXPENDITURES	441,665	81,434	18%	54,246	12%	31%
CAPITAL OUTLAY	300,683	23,149	8%	220,171	73%	81%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>3,189,963</b>	<b>447,279</b>	<b>14%</b>	<b>274,417</b>	<b>9%</b>	<b>23%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING NOVEMBER 30, 2019

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
<b>APD-COMMUNICATIONS</b>						
PERSONAL SERVICES	415,753	44,941	11%	0	0%	11%
OPERATING EXPENDITURES	18,942	1,982	10%	22,487	119%	129%
CAPITAL OUTLAY	313,100	154,955	49%	136,094	43%	93%
<b>TOTAL EXPENDITURES</b>	<b>747,795</b>	<b>201,878</b>	<b>27%</b>	<b>158,581</b>	<b>21%</b>	<b>48%</b>
<b>APD-SCHOOL CROSSING GUARDS</b>						
OPERATING EXPENDITURES	24,100	2,984	12%	0	0%	12%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>24,100</b>	<b>2,984</b>	<b>12%</b>	<b>0</b>	<b>0%</b>	<b>12%</b>
<b>APD-EXPLORERS PROGRAM</b>						
OPERATING EXPENDITURES	2,000	1,477	74%	230	12%	85%
<b>TOTAL EXPENDITURES</b>	<b>2,000</b>	<b>1,477</b>	<b>74%</b>	<b>230</b>	<b>12%</b>	<b>85%</b>
<b>APD-RESERVE PROGRAM</b>						
OPERATING EXPENDITURES	3,000	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>3,000</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b>RECREATION &amp; CULTURE</b>						
PERSONAL SERVICES	450,167	62,471	14%	0	0%	14%
OPERATING EXPENDITURES	547,870	82,031	15%	78,955	14%	29%
CAPITAL OUTLAY	342,800	0	0%	173,047	50%	50%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>1,340,837</b>	<b>144,502</b>	<b>11%</b>	<b>252,002</b>	<b>19%</b>	<b>30%</b>
<b>GENERAL FUND</b>	<b>12,871,128</b>	<b>1,476,311</b>	<b>11%</b>	<b>1,873,699</b>	<b>15%</b>	<b>26%</b>

**CITY OF ALACHUA  
FINANCE DEPARTMENT ANALYSIS  
FOR THE PERIOD ENDING NOVEMBER 30, 2019**

**SPECIAL REVENUE FUNDS**

**FUND VARIOUS - SPECIAL REVENUE FUNDS:** Special Revenue Funds are used to account for the proceeds of specific revenue sources that are designated for specified purposes or are restricted in use.

	<b>FY 19/20 APPROVED BUDGET</b>	<b>FY 19/20 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 19/20</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
TAXES	641,646	641,646	61,264	10%
PERMITS, FEES & ASSESSMENTS	10,560	10,560	1,058	10%
INTERGOVERNMENTAL REVENUE	282,693	282,693	0	0%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	2,800	2,800	306	11%
MISCELLANEOUS REVENUE	61,800	61,800	9,651	16%
NON-OPERATING	590,602	590,602	0	0%
	<b>1,590,101</b>	<b>1,590,101</b>	<b>72,279</b>	<b>5%</b>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	66,847	66,847	0	0%
PUBLIC SAFETY	9,050	9,050	1,011	11%
ECONOMIC ENVIRONMENT	737,050	737,050	200,213	27%
PHYSICAL ENVIRONMENT	28,690	28,690	9,600	33%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	748,464	748,464	667,422	89%
	<b>1,590,101</b>	<b>1,590,101</b>	<b>878,246</b>	<b>55%</b>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	110,354	110,354	11,462	10%
OPERATING EXPENDITURES	691,158	691,158	118,386	17%
CAPITAL OUTLAY	651,962	651,962	696,487	107%
DEBT SERVICE	99,280	99,280	49,640	50%
GRANTS & AIDS	27,347	27,347	2,271	8%
NON-OPERATING	10,000	10,000	0	0%
	<b>1,590,101</b>	<b>1,590,101</b>	<b>878,246</b>	<b>55%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING NOVEMBER 30, 2019

SPECIAL REVENUE FUNDS REVENUES

REVENUE SOURCE	FY 19/20 APPROVED BUDGET	FY 19/20 AMENDED BUDGET	RECEIVED TO DATE FY 19/20	PERCENT COLLECTED
<b><u>TAXES</u></b>				
DISCRETIONARY SALES SURTAX	641,646	641,646	61,264	10%
<b>SUBTOTAL</b>	<b>641,646</b>	<b>641,646</b>	<b>61,264</b>	<b>10%</b>
<b><u>PERMITS, FEES AND ASSESSMENTS</u></b>				
OTHER CHARGES AND FEES	0	0	850	NA+
SPECIAL ASSESSMENTS	10,560	10,560	208	2%
<b>SUBTOTAL</b>	<b>10,560</b>	<b>10,560</b>	<b>1,058</b>	<b>10%</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
FEDERAL GRANTS	0	0	0	0%
STATE GRANTS	0	0	0	0%
GRANTS FROM OTHER LOCAL UNITS	0	0	0	0%
PAYMENTS FROM LOCAL UNITS (FOR CRA)	282,693	282,693	0	0%
<b>SUBTOTAL</b>	<b>282,693</b>	<b>282,693</b>	<b>0</b>	<b>0%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
OTHER MISCELLANEOUS CHARGES	0	0	0	0%
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b><u>FINES AND FORFEITURES</u></b>				
ADDT'L CRT COSTS-\$2 FOR LEO TRAINING	2,800	2,800	306	11%
<b>SUBTOTAL</b>	<b>2,800</b>	<b>2,800</b>	<b>306</b>	<b>11%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST INCOME	4,300	4,300	696	16%
RENTALS AND LEASES	7,500	7,500	2,705	36%
CONTRIBUTIONS AND DONATIONS	0	0	6,250	NA+
OTHER MISCELLANEOUS REVENUE	50,000	50,000	0	0%
<b>SUBTOTAL</b>	<b>61,800</b>	<b>61,800</b>	<b>9,651</b>	<b>16%</b>
<b><u>NON-OPERATING</u></b>				
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN	183,959	183,959	0	0%
USE OF FUND BALANCE/UNDERCOLLECTION	406,643	406,643	0	0%
<b>SUBTOTAL</b>	<b>590,602</b>	<b>590,602</b>	<b>0</b>	<b>0%</b>
<b>SPECIAL REVENUE FUNDS</b>	<b>1,590,101</b>	<b>1,590,101</b>	<b>72,279</b>	<b>5%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING NOVEMBER 30, 2019

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
<b><u>ADD'L COURT COST-\$2 FOR LEO TRAINING FUND</u></b>						
OPERATING EXPENDITURES	3,800	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>3,800</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b><u>WILD SPACES PUBLIC PLACES FUND</u></b>						
OPERATING EXPENDITURES	240,000	0	0%	0	0%	0%
CAPITAL OUTLAY	493,013	179,374	36%	486,516	99%	135%
<b>TOTAL EXPENDITURES</b>	<b>733,013</b>	<b>179,374</b>	<b>24%</b>	<b>486,516</b>	<b>66%</b>	<b>91%</b>
<b><u>EXPLORER SPECIAL REVENUE FUND</u></b>						
OPERATING EXPENDITURES	5,250	1,011	19%	0	0%	19%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>5,250</b>	<b>1,011</b>	<b>19%</b>	<b>0</b>	<b>0%</b>	<b>19%</b>
<b><u>TREE BANK FUND</u></b>						
OPERATING EXPENDITURES	66,847	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>66,847</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b><u>TK BASIN SPECIAL ASSESSMENT</u></b>						
OPERATING EXPENDITURES	28,690	800	3%	8,800	31%	33%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>28,690</b>	<b>800</b>	<b>3%</b>	<b>8,800</b>	<b>31%</b>	<b>33%</b>
<b><u>DONATION FUND</u></b>						
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%
<b>TOTAL EXPENDITURES</b>	<b>15,451</b>	<b>1,532</b>	<b>10%</b>	<b>0</b>	<b>0%</b>	<b>10%</b>
<b><u>CRA FUND</u></b>						
PERSONAL SERVICES	110,354	11,462	10%	0	0%	10%
OPERATING EXPENDITURES	331,120	22,911	7%	83,332	25%	32%
CAPITAL OUTLAY	158,949	0	0%	30,597	19%	19%
DEBT SERVICE	99,280	49,640	50%	0	0%	50%
AIDS TO PRIVATE ORGANIZATIONS	27,347	2,271	8%	0	0%	8%
NON OPERATING	10,000	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>737,050</b>	<b>86,284</b>	<b>12%</b>	<b>113,929</b>	<b>15%</b>	<b>27%</b>
<b>SPECIAL REVENUE FUNDS</b>	<b>1,590,101</b>	<b>269,001</b>	<b>17%</b>	<b>609,245</b>	<b>38%</b>	<b>55%</b>



**CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
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**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.

	<b>FY 19/20 APPROVED BUDGET</b>	<b>FY 19/20 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 19/20</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
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	4	1%
NON-OPERATING	836,702	836,702	0	0%
	<b>837,127</b>	<b>837,127</b>	<b>4</b>	<b>0%</b>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	837,127	837,127	425,801	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%
	<b>837,127</b>	<b>837,127</b>	<b>425,801</b>	<b>51%</b>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	0	0	0	0%
CAPITAL OUTLAY	0	0	0	0%
DEBT SERVICE	837,127	837,127	425,801	51%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	0	0	0	0%
POWER COSTS	0	0	0	0%
	<b>837,127</b>	<b>837,127</b>	<b>425,801</b>	<b>51%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
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DEBT SERVICE FUND REVENUES

REVENUE SOURCE	FY 19/20 APPROVED BUDGET	FY 19/20 AMENDED BUDGET	YEAR TO DATE FY 19/20	PERCENT COLLECTED
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST EARNINGS	425	425	4	1%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
<b>SUBTOTAL</b>	<b>425</b>	<b>425</b>	<b>4</b>	<b>1%</b>
<b><u>NON OPERATING</u></b>				
CONTRIBUTIONS FROM ENTERPRISE	67,678	67,678	0	0%
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN-GF	782,113	782,113	0	0%
FUND BALANCE & UNDER COLLECTION	(13,089)	(13,089)	0	0%
<b>SUBTOTAL</b>	<b>836,702</b>	<b>836,702</b>	<b>0</b>	<b>0%</b>
<b>DEBT SERVICE FUND</b>	<b>837,127</b>	<b>837,127</b>	<b>4</b>	<b>0%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING NOVEMBER 30, 2019

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
<b><u>OTHER DEBT COSTS</u></b>						
DEBT SERVICE	750	0	0%	0	0%	0%
	<b>750</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b><u>SECTION 108 LOAN</u></b>						
DEBT SERVICE	193,363	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>193,363</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b><u>SERIES 2016 CAPITAL IMPROVEMENT</u></b>						
DEBT SERVICE	643,014	425,801	66%	0	0%	66%
<b>TOTAL EXPENDITURES</b>	<b>643,014</b>	<b>425,801</b>	<b>66%</b>	<b>0</b>	<b>0%</b>	<b>66%</b>
<b>DEBT SERVICE FUND</b>	<b>837,127</b>	<b>425,801</b>	<b>51%</b>	<b>0</b>	<b>0%</b>	<b>51%</b>

**CITY OF ALACHUA  
FINANCE DEPARTMENT ANALYSIS  
FOR THE PERIOD ENDING NOVEMBER 30, 2019**

**CAPITAL PROJECTS FUNDS**

**FUND 3XX - CAPITAL PROJECTS FUNDS:** Capital Project Funds are used to account for financial resources to be used for the acquisition, construction, or improvement of major capital facilities (other than those financed by the Enterprise Funds or Special Assessments).

	<b>FY 19/20 APPROVED BUDGET</b>	<b>FY 19/20 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 19/20</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	0	0	0	0%
INTERGOVERNMENTAL REVENUE	7,791,002	7,791,002	0	0%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	0	0	7	NA+
NON-OPERATING	20,382	20,382	0	0%
	<u>7,811,384</u>	<u>7,811,384</u>	<u>7</u>	<u>0%</u>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	0	0	0	0%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	805,766	805,766	135,374	17%
TRANSPORTATION	7,001,802	7,001,802	6,340,039	91%
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>6,475,413</u>	<u>83%</u>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	75,879	75,879	64,812	85%
CAPITAL OUTLAY	7,735,505	7,735,505	6,410,601	83%
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>6,475,413</u>	<u>83%</u>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING NOVEMBER 30, 2019

CAPITAL PROJECTS FUNDS REVENUES

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

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING NOVEMBER 30, 2019

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
<b>MILL CREEK SINK FUND</b>						
CAPITAL OUTLAY	800,000	27,584	3%	106,350	13%	17%
<b>TOTAL EXPENDITURES</b>	<b>800,000</b>	<b>27,584</b>	<b>3%</b>	<b>106,350</b>	<b>13%</b>	<b>17%</b>
<b>HERITAGE OAKS</b>						
OPERATING EXPENSES	5,766	0	0%	1,440	25%	25%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>5,766</b>	<b>0</b>	<b>0%</b>	<b>1,440</b>	<b>25%</b>	<b>25%</b>
<b>SAN FELASCO CONSERVATION CORRIDOR</b>						
OPERATING EXPENDITURES	3,816	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>3,816</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b>FL JOB GROWTH - SAN FELASCO PARKWAY</b>						
OPERATING EXPENDITURES	0	0	0%	0	0%	0%
CAPITAL OUTLAY	5,671,048	732,338	13%	4,503,682	79%	92%
<b>TOTAL EXPENDITURES</b>	<b>5,671,048</b>	<b>732,338</b>	<b>13%</b>	<b>4,503,682</b>	<b>79%</b>	<b>92%</b>
<b>CDBG - NEIGHBORHOOD REVITALIZATION</b>						
OPERATING EXPENDITURES	10,800	1,900	18%	5,975	55%	73%
CAPITAL OUTLAY	345,271	0	0%	329,270	95%	95%
<b>TOTAL EXPENDITURES</b>	<b>356,071</b>	<b>1,900</b>	<b>1%</b>	<b>335,245</b>	<b>94%</b>	<b>95%</b>
<b>CDBG - ECONOMIC DEVELOPMENT</b>						
OPERATING EXPENDITURES	55,497	4,200	8%	51,297	92%	100%
CAPITAL OUTLAY	919,186	0	0%	711,377	77%	77%
<b>TOTAL EXPENDITURES</b>	<b>974,683</b>	<b>4,200</b>	<b>0%</b>	<b>762,674</b>	<b>78%</b>	<b>79%</b>
<b>CAPITAL PROJECT FUNDS</b>	<b>7,811,384</b>	<b>766,022</b>	<b>10%</b>	<b>5,709,391</b>	<b>73%</b>	<b>83%</b>

**CITY OF ALACHUA  
FINANCE DEPARTMENT ANALYSIS  
FOR THE PERIOD ENDING NOVEMBER 30, 2019**

**ENTERPRISE FUNDS**

**FUND 010, 020, 030, 042 - ENTERPRISE FUNDS:** Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises in which the intent of the governing body is that all costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The City's Electric, Water, Wastewater, and Mosquito Control services reside in Enterprise funds.

	<b>FY 19/20 APPROVED BUDGET</b>	<b>FY 19/20 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 19/20</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
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	3,421,892	18%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	372,400	372,400	94,288	25%
NON-OPERATING	7,388,909	7,388,909	0	0%
	<u>26,440,321</u>	<u>26,440,321</u>	<u>3,516,180</u>	<u>13%</u>
<b>EXPENSES:</b>				
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	3,313,113	13%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	<u>26,440,321</u>	<u>26,440,321</u>	<u>3,313,113</u>	<u>13%</u>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	1,656,510	1,656,510	210,885	13%
OPERATING EXPENDITURES	1,604,566	1,604,566	502,725	31%
CAPITAL OUTLAY	8,599,901	8,599,901	1,679,731	20%
DEBT SERVICE	1,308,554	1,308,554	232,172	18%
GRANTS AND AIDS	0	0	0	0%
NON-OPERATING	4,874,790	4,874,790	0	0%
POWER COSTS	8,396,000	8,396,000	687,600	8%
	<u>26,440,321</u>	<u>26,440,321</u>	<u>3,313,113</u>	<u>13%</u>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING NOVEMBER 30, 2019

ENTERPRISE FUNDS REVENUES

REVENUE SOURCE	FY 19/20 APPROVED BUDGET	FY 19/20 AMENDED BUDGET	RECEIVED TO DATE FY 19/20	PERCENT COLLECTED
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
GRANTS FROM LOCAL UNITS	0	0	0	0%
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
PHYSICAL ENVIRONMENT-ELECTRIC	14,149,537	14,149,537	2,527,249	18%
PHYSICAL ENVIRONMENT-WATER	1,724,675	1,724,675	358,127	21%
PHYSICAL ENVIRONMENT-WASTEWATER	2,744,800	2,744,800	526,505	19%
PHYSICAL ENVIRONMENT-MOSQUITO	60,000	60,000	10,011	17%
<b>SUBTOTAL</b>	<b>18,679,012</b>	<b>18,679,012</b>	<b>3,421,892</b>	<b>18%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST EARNINGS	119,500	119,500	23,921	20%
RENTS & ROYALTIES	32,000	32,000	0	0%
OTHER MISCELLANEOUS REVENUE	220,900	220,900	70,367	32%
<b>SUBTOTAL</b>	<b>372,400</b>	<b>372,400</b>	<b>94,288</b>	<b>25%</b>
<b><u>NON-OPERATING</u></b>				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	0	0	0	0%
FUND BALANCE & UNDER COLLECTION	7,388,909	7,388,909	0	0%
<b>SUBTOTAL</b>	<b>7,388,909</b>	<b>7,388,909</b>	<b>0</b>	<b>0%</b>
<b>ENTERPRISE FUNDS</b>	<b>26,440,321</b>	<b>26,440,321</b>	<b>3,516,180</b>	<b>13%</b>



CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING NOVEMBER 30, 2019

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
<b><u>ELECTRIC UTILITY</u></b>						
PERSONAL SERVICES	1,016,078	125,797	12%	0	0%	12%
OPERATING EXPENDITURES	534,619	72,117	13%	148,859	28%	41%
CAPITAL OUTLAY	5,582,843	17,070	0%	276,944	5%	5%
DEBT SERVICE	472,933	3,884	1%	0	0%	1%
NON-OPERATING	2,989,487	0	0%	0	0%	0%
POWER COSTS	8,396,000	687,600	8%	0	0%	8%
<b>TOTAL EXPENDITURES</b>	<b>18,991,960</b>	<b>906,468</b>	<b>5%</b>	<b>425,803</b>	<b>2%</b>	<b>7%</b>
<b><u>WATER UTILITY</u></b>						
PERSONAL SERVICES	212,583	28,875	14%	0	0%	14%
OPERATING EXPENDITURES	418,979	37,193	9%	45,178	11%	20%
CAPITAL OUTLAY	1,664,877	205,509	12%	193,068	12%	24%
DEBT SERVICE	173,975	11,260	6%	0	0%	6%
NON-OPERATING	1,212,136	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>3,682,550</b>	<b>282,837</b>	<b>8%</b>	<b>238,246</b>	<b>6%</b>	<b>14%</b>
<b><u>WASTEWATER UTILITY</u></b>						
PERSONAL SERVICES	420,301	56,154	13%	0	0%	13%
OPERATING EXPENDITURES	615,099	90,396	15%	108,835	18%	32%
CAPITAL OUTLAY	1,317,181	183,452	14%	803,687	61%	75%
DEBT SERVICE	661,646	217,028	33%	0	0%	33%
NON-OPERATING	645,384	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>3,659,611</b>	<b>547,030</b>	<b>15%</b>	<b>912,522</b>	<b>25%</b>	<b>40%</b>
<b><u>MOSQUITO CONTROL</u></b>						
PERSONAL SERVICES	7,548	59	1%	0	0%	1%
OPERATING EXPENDITURES	35,869	148	0%	0	0%	0%
CAPITAL OUTLAY	35,000	0	0%	0	0%	0%
NON-OPERATING	27,783	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>106,200</b>	<b>207</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b>ENTERPRISE FUNDS</b>	<b>26,440,321</b>	<b>1,736,542</b>	<b>7%</b>	<b>1,576,572</b>	<b>6%</b>	<b>13%</b>

**CITY OF ALACHUA  
FINANCE DEPARTMENT ANALYSIS  
FOR THE PERIOD ENDING NOVEMBER 30, 2019**

**INTERNAL SERVICE FUND**

**FUND 700 - INTERNAL SERVICE FUND:** The Internal Service Fund is used to account for the provision of goods or services by Utility Administration, Utility Operations, Utility Billing, Warehouse Operations, and postage services for the City's utility system and other departments.

	<b>FY 19/20 APPROVED BUDGET</b>	<b>FY 19/20 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 19/20</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	0	0	165	NA+
INTERGOVERNMENTAL REVENUE	0	0	0	0%
CHARGES FOR SERVICES	0	0	3,873	NA+
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	20,000	20,000	3,256	16%
NON-OPERATING	2,969,213	2,969,213	0	0%
	<b>2,989,213</b>	<b>2,989,213</b>	<b>7,294</b>	<b>0%</b>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	2,258,002	2,258,002	502,970	22%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	731,211	731,211	109,101	15%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	<b>2,989,213</b>	<b>2,989,213</b>	<b>612,071</b>	<b>20%</b>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	1,728,772	1,728,772	210,833	12%
OPERATING EXPENDITURES	776,517	776,517	138,071	18%
CAPITAL OUTLAY	158,000	158,000	113,561	72%
DEBT SERVICE	225,924	225,924	149,606	66%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	100,000	100,000	0	0%
POWER COSTS	0	0	0	0%
	<b>2,989,213</b>	<b>2,989,213</b>	<b>612,071</b>	<b>20%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING NOVEMBER 30, 2019

INTERNAL SERVICE FUND REVENUES

REVENUE SOURCE	FY 19/20 APPROVED BUDGET	FY 19/20 AMENDED BUDGET	YEAR TO DATE FY 19/20	PERCENT COLLECTED
<b><u>PERMITS, FEES &amp; ASSESSMENTS</u></b>				
OTHER LICENSES, FEES, AND PERMITS	0	0	165	NA+
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>165</b>	<b>NA+</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
OTHER FEDERAL GRANTS	0	0	0	0%
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
OTHER MISCELLANEOUS CHARGES	0	0	3,873	NA+
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>3,873</b>	<b>NA+</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST EARNINGS	20,000	20,000	1,906	10%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	1,350	NA+
<b>SUBTOTAL</b>	<b>20,000</b>	<b>20,000</b>	<b>3,256</b>	<b>16%</b>
<b><u>NON-OPERATING</u></b>				
CONTRIBUTIONS FROM ENTERPRISE	0	0	0	0%
SERIES 2016 DEBT PROCEEDS	0	0	0	0%
INTERFUND TRANSFER	2,697,112	2,697,112	0	0%
FUND BALANCE & UNDER COLLECTION	272,101	272,101	0	0%
<b>SUBTOTAL</b>	<b>2,969,213</b>	<b>2,969,213</b>	<b>0</b>	<b>0%</b>
<b>INTERNAL SERVICE FUND</b>	<b>2,989,213</b>	<b>2,989,213</b>	<b>7,294</b>	<b>0%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING NOVEMBER 30, 2019

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
<b><u>FAS / UTILITY OPERATIONS</u></b>						
PERSONAL SERVICES	263,857	35,694	14%	0	0%	14%
OPERATING EXPENDITURES	33,295	2,246	7%	0	0%	7%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>297,152</b>	<b>37,940</b>	<b>13%</b>	<b>0</b>	<b>0%</b>	<b>13%</b>
<b><u>FAS / UTILITY BILLING</u></b>						
PERSONAL SERVICES	323,121	37,330	12%	0	0%	12%
OPERATING EXPENDITURES	131,079	18,969	14%	26,250	20%	34%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>454,200</b>	<b>56,299</b>	<b>12%</b>	<b>26,250</b>	<b>6%</b>	<b>18%</b>
<b><u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u></b>						
PERSONAL SERVICES	628,413	78,373	12%	0	0%	12%
OPERATING EXPENDITURES	250,209	17,415	7%	26,626	11%	18%
CAPITAL OUTLAY	105,000	0	0%	84,976	81%	81%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>983,622</b>	<b>95,788</b>	<b>10%</b>	<b>111,602</b>	<b>11%</b>	<b>21%</b>
<b><u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u></b>						
PERSONAL SERVICES	55,974	7,351	13%	0	0%	13%
OPERATING EXPENDITURES	27,157	5,275	19%	0	0%	19%
CAPITAL OUTLAY	10,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>93,131</b>	<b>12,626</b>	<b>14%</b>	<b>0</b>	<b>0%</b>	<b>14%</b>
<b><u>ISF - COMPLIANCE AND RISK MANAGEMENT</u></b>						
PERSONAL SERVICES	35,136	4,652	13%	0	0%	13%
OPERATING EXPENDITURES	492	128	26%	0	0%	26%
<b>TOTAL EXPENDITURES</b>	<b>35,628</b>	<b>4,780</b>	<b>13%</b>	<b>0</b>	<b>0%</b>	<b>13%</b>
<b><u>ISF - FAS / INFORMATION</u></b>						
PERSONAL SERVICES	61,345	8,079	13%	0	0%	13%
OPERATING EXPENDITURES	7,000	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>68,345</b>	<b>8,079</b>	<b>12%</b>	<b>0</b>	<b>0%</b>	<b>12%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING NOVEMBER 30, 2019

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
<b><u>PUBLIC SERVICES-WATER DISTRIBUTION/COLLECTION</u></b>						
PERSONAL SERVICES	360,926	39,354	11%	0	0%	11%
OPERATING EXPENDITURES	327,285	17,489	5%	23,673	7%	13%
CAPITAL OUTLAY	43,000	0	0%	28,585	66%	66%
<b>TOTAL EXPENDITURES</b>	<b>731,211</b>	<b>56,843</b>	<b>8%</b>	<b>52,258</b>	<b>7%</b>	<b>15%</b>
<b><u>DEBT SERVICE FUND - SERIES 2016</u></b>						
DEBT SERVICE	225,924	149,606	66%	0	0%	66%
<b>TOTAL EXPENDITURES</b>	<b>225,924</b>	<b>149,606</b>	<b>66%</b>	<b>0</b>	<b>0%</b>	<b>66%</b>
<b><u>INTERNAL SERVICE FUND RESERVES</u></b>						
NON-OPERATING	100,000	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>100,000</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b>INTERNAL SERVICE FUND</b>	<b>2,989,213</b>	<b>421,961</b>	<b>14%</b>	<b>190,110</b>	<b>6%</b>	<b>20%</b>

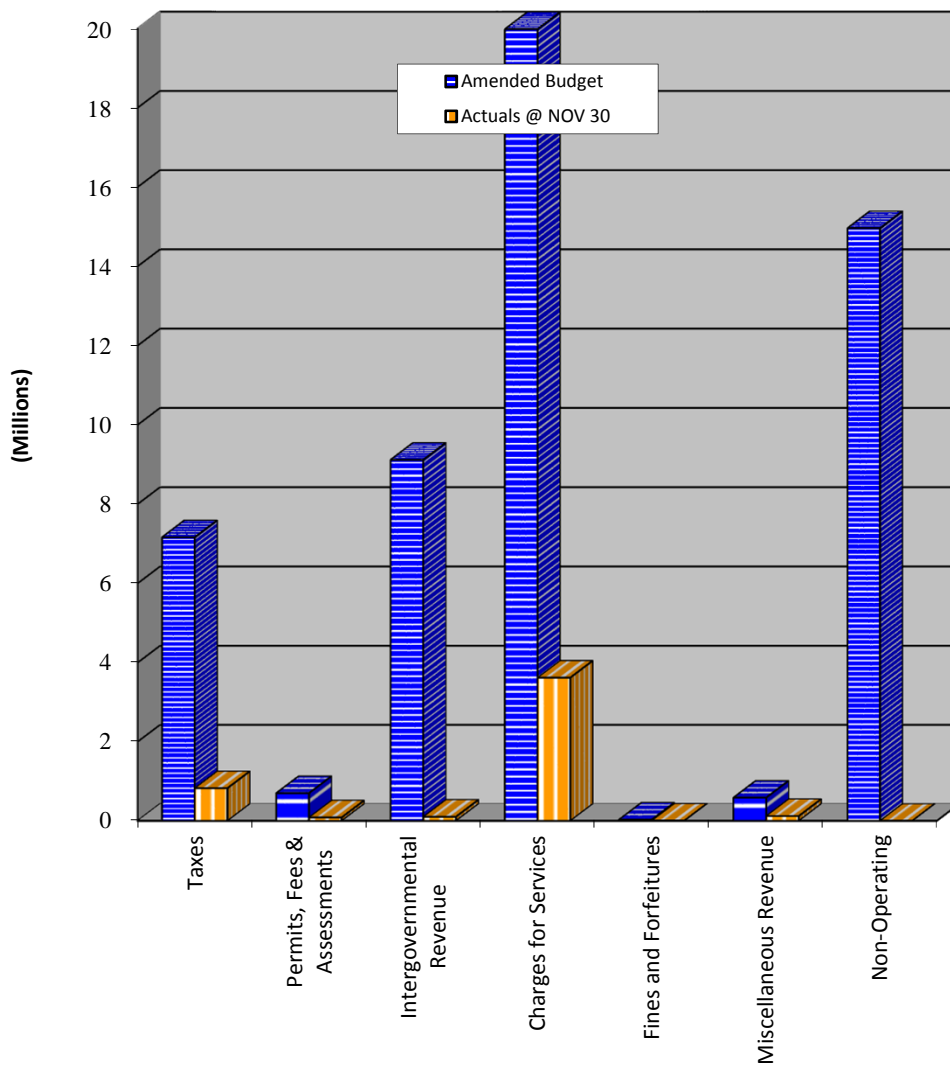
**CITY OF ALACHUA  
FINANCE DEPARTMENT ANALYSIS  
FOR THE PERIOD ENDING NOVEMBER 30, 2019**

**ALL CITY FUNDS**

	<b>FY 19/20 APPROVED BUDGET</b>	<b>FY 19/20 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 19/20</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
TAXES	7,162,609	7,162,609	823,316	11%
PERMITS, FEES & ASSESSMENTS	699,372	699,372	84,052	12%
INTERGOVERNMENTAL	9,117,999	9,117,999	101,237	1%
CHARGES FOR SERVICES	19,983,427	19,983,427	3,620,384	18%
FINES AND FORFEITURES	29,800	29,800	4,645	16%
MISCELLANEOUS REVENUE	584,725	584,725	119,716	20%
NON-OPERATING	14,961,342	14,961,342	0	0%
	<b>52,539,274</b>	<b>52,539,274</b>	<b>4,753,350</b>	<b>9%</b>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	8,437,723	8,437,723	1,655,480	20%
PUBLIC SAFETY	4,185,973	4,185,973	1,114,892	27%
ECONOMIC ENVIRONMENT	737,050	737,050	200,213	27%
PHYSICAL ENVIRONMENT	28,724,188	28,724,188	4,260,084	15%
TRANSPORTATION	8,361,223	8,361,223	6,760,059	81%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	2,093,117	2,093,117	1,063,926	51%
	<b>52,539,274</b>	<b>52,539,274</b>	<b>15,054,654</b>	<b>29%</b>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	10,134,752	10,134,752	1,303,475	13%
OPERATING EXPENDITURES	6,236,580	6,236,580	2,352,387	38%
CAPITAL OUTLAY	19,102,848	19,102,848	9,851,702	52%
DEBT SERVICE	2,470,885	2,470,885	857,219	35%
GRANTS & AIDS	47,347	47,347	2,271	5%
NON-OPERATING	6,150,862	6,150,862	0	0%
POWER COSTS	8,396,000	8,396,000	687,600	8%
	<b>52,539,274</b>	<b>52,539,274</b>	<b>15,054,654</b>	<b>29%</b>

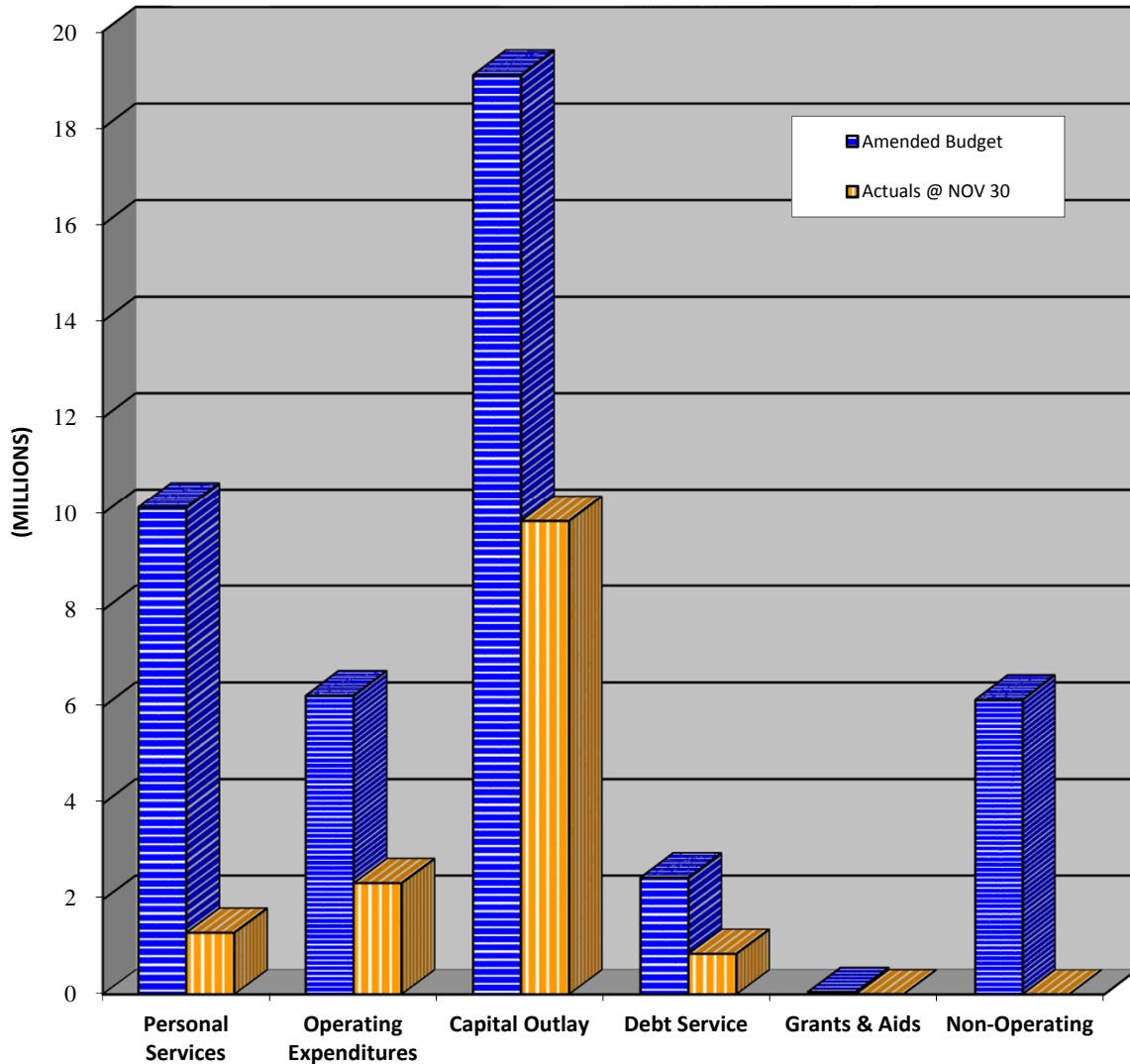
## Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 9% of budget for the fiscal year. Taxes are at 11% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (12%); Intergovernmental Revenue (1%); Charges for Services (18%); Fines and Forfeitures (16%); Miscellaneous Revenue (20%); and Non-Operating Revenue (0%).



## Expenditures by Major Category All City Funds

Overall, City expenditures and encumbrances are at 29% of budget for the period. The Personal Services category is at 13% of budget for the fiscal year. The Operating Expenditures category is at 38%, with encumbrances for legal and residential waste collection services of approximately \$742K. Capital Outlay is at 52%, Debt Service is 35%, Grants & Aids is 5% and Non-Operating Expenditures are at 0%. Encumbrances for future expenditures account for 19.0% (aprox. \$9.9M) of the budget total.

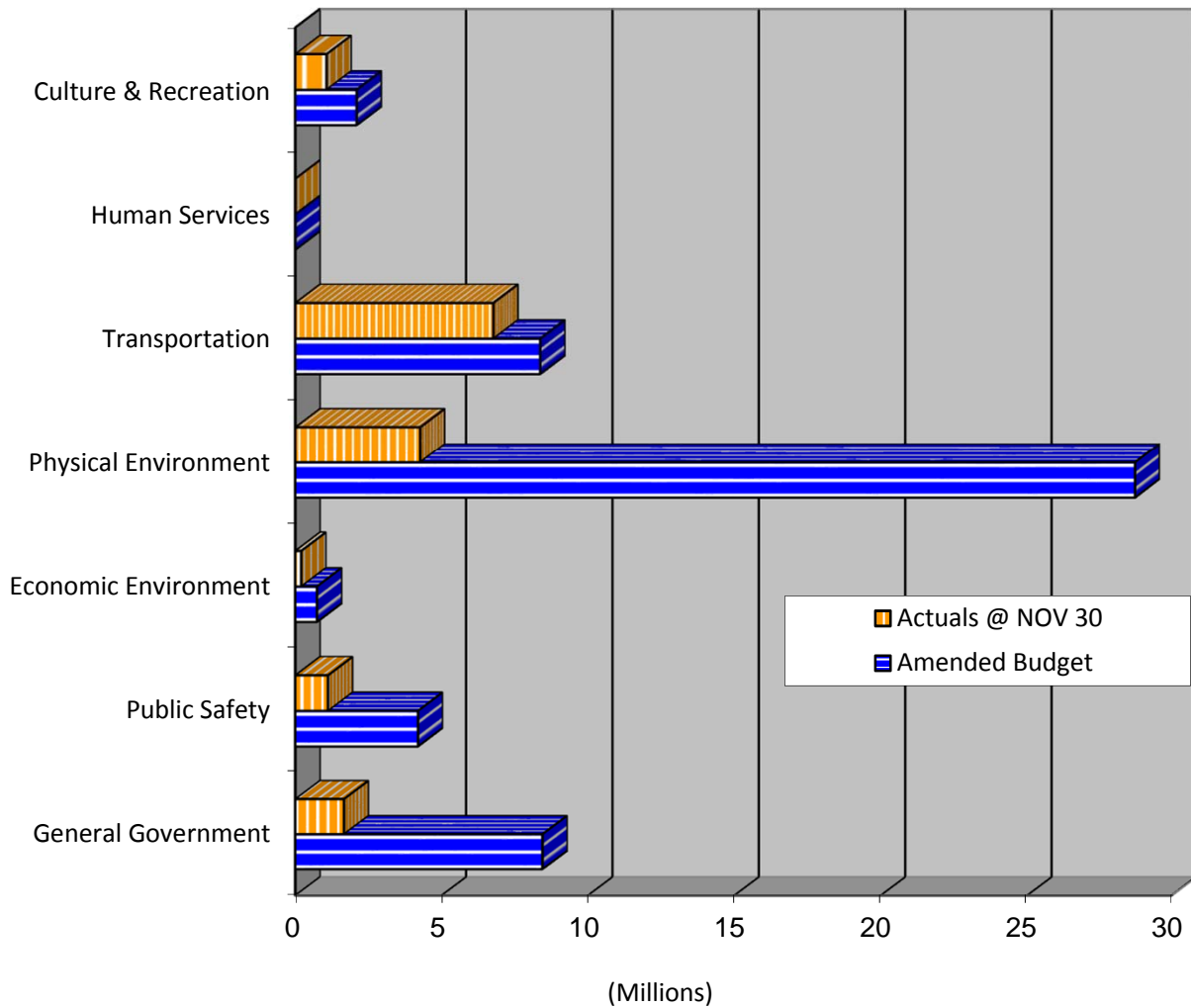


\* Encumbered activity are purchase orders that are reserved for payment, but have not been paid as of the report date.



### Budget Performance by Function All City Funds

Overall, expenditures are at 29% of budget with General Government expenses at 20%, Public Safety at 27%, Economic Environment at 27%, Physical Environment at 15% (Enterprise Funds, Water Collection and Distribution & residential waste collection services), Transportation at 81%, and Culture & Recreation at 51%.



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## INVESTMENTS AND CASH

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### **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**

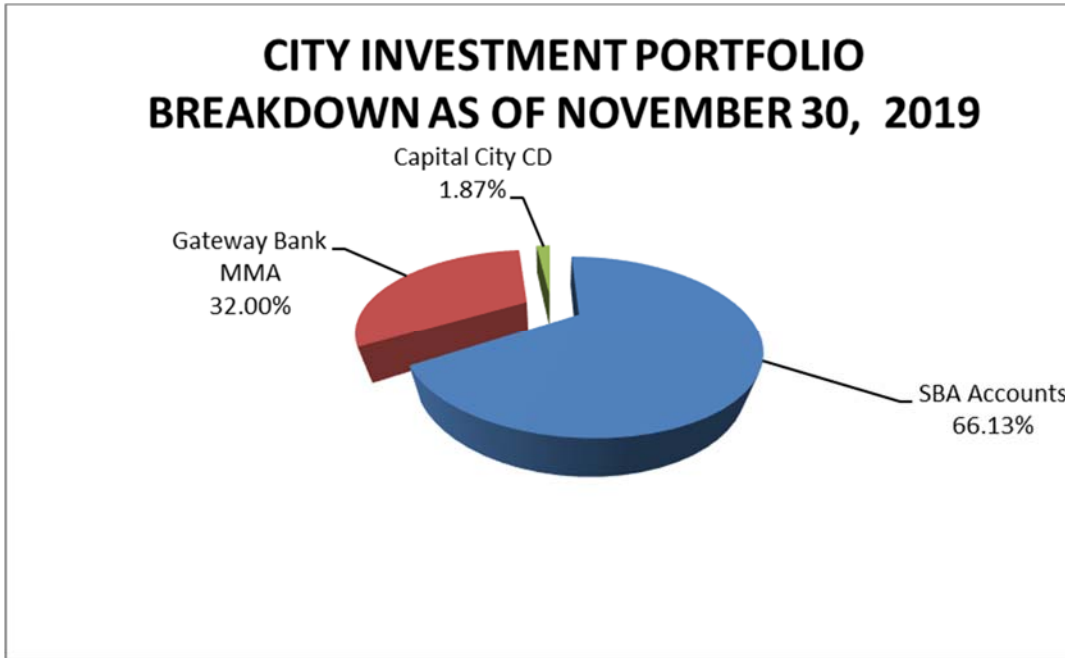
The Rate of Return on Investment refers to the benefits (the profits) to an investor or organization relative to the cost of the initial investment. It is similar to the rate of profit as a measure of profitability.

### **Conclusion**

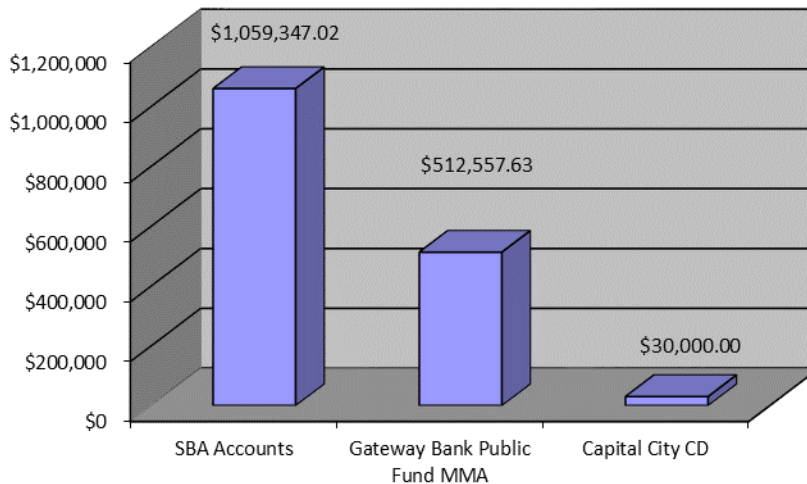
The City's cash and investments are pursuant to Section 218.415, Florida Statutes as well as the City's own adopted Investment Policy. To ensure that the City's funds are effectively managed, the Finance Director and other appropriate staff shall annually complete eight (8) hours of continuing professional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

## INVESTMENTS AND CASH

As of November 30, 2019, the City's investment portfolio totaled **\$1,601,904.65**. 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, 2019



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## INVESTMENTS AND CASH

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As of November 30, 2019, the City had cash holdings in several accounts with Capital City Bank, CenterState Bank (formerly Gateway Bank) and Renasant Bank (formerly Alarion & Heritage) that totaled **\$20,443,639.16**. Each bank account has a specific purpose. The accounts are listed as follows:

- Main Operating account: This account is for the City's daily deposits (utility payments, grant revenue, etc.) and expenses (vendor payments, debt service payments, etc.).
- Payroll account: This account is for payroll-related expenses (salaries payable).
- Community Redevelopment Agency (CRA) account: This account is for deposits and expenses related to CRA activities.
- Police Forfeiture account: This account is for fines and forfeiture funds received by the Alachua Police Department. Expenditures from this account will not be permitted without Commission approval.
- Section 108 account: This account is for the pay-down of the City's Section 108 outstanding debt that was related to infrastructure within the City.
- Series 2016 Repayment: This account is intended to be utilized to make the annual Series 2016 Debt payments.
- Restricted Deposit account: This account is for utility customer deposits only.
- Explorer account: This account is for deposits and expenses related to Police Explorer activities.
- Heritage Oaks account: This account is for funds related to the completion of improvements to the Heritage Oaks subdivision Phase I.
- SRF Repayment Money Market account: This account is for the repayment of the State Revolving Fund (SRF) loan related to the construction of the waste water facility.
- Series 2019 Projects Account: This account is utilized to fund the water and wastewater infrastructure improvements along US Highway 441.

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

<b>Bank Account</b>	<b>November Balance</b>	<b>Percentage of Total</b>
Operating Account	\$16,393,272.49	80.19%
Payroll Account	\$7,861.99	0.04%
CRA Account	\$551,929.14	2.70%
Police Forfeiture Account	\$11,623.87	0.06%
Section 108 Account	\$27,926.46	0.14%
Series 2016 Repayment Account	\$17,307.90	0.08%
Series 2019 Projects Account	\$1,607,396.11	7.86%
Deposit Account	\$1,740,167.91	8.51%
Explorer Account	\$5,666.79	0.03%
SRF Repayment Account	\$70,617.10	0.34%
Heritage Oaks Account	\$9,869.40	0.05%
<b>TOTAL</b>	<b>\$20,443,639.16</b>	<b>100.00%</b>