

CITY OF ALACHUA



FISCAL ANALYSIS REPORT

FISCAL YEAR 2019-2020
THROUGH MAY 31, 2020

JUNE 22, 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 - 66.67%.**
- **Encumbrances: Funds committed for future expenses.**

ALL FUNDS SUMMARY



	FY 19/20 AMENDED BUDGET	PERCENT OF TOTAL BUDGET
GENERAL FUND	12,891,285	24.53%
SPECIAL REVENUE FUNDS	1,590,101	3.02%
DEBT SERVICE FUND	837,127	1.59%
CAPITAL PROJECTS FUNDS	7,811,384	14.86%
ENTERPRISE FUNDS	26,440,321	50.31%
INTERNAL SERVICE FUND	<u>2,989,213</u>	<u>5.69%</u>
	52,559,431	100.00%

GENERAL FUND



- **Primary Revenue Source: Taxes**

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

GENERAL FUND



- **Sources of Funding (81%) –**

- Current Revenues: \$ 9.3M (72%)
- Budgeted Balances: \$ 1.2M (9%)

- **Uses of Funding (67%) –**

- Expenses: \$ 7.8M (61%)
- Encumbrances: \$ 721K (6%)

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 (79%) –**

- Current Revenues: \$ 849K (53%)
- Budgeted Balances: \$ 407K (26%)

- **Uses of Funding (66%) –**

- Expenses: \$ 550K (35%)
- Encumbrances: \$ 491K (31%)

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 (77%) –**

- Expenses: \$ 648K (77%)
- 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 (55%) –**
 - Current Revenues: \$ 4.3M (55%)
 - Budgeted Balances: \$ 20K (<1%)

- **Uses of Funding (85%) –**
 - Expenses: \$ 6.0M (77%)
 - Encumbrances: \$ 650K (8%)

ENTERPRISE FUNDS



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

ENTERPRISE FUNDS



- **Sources of Funding (72%) –**

- Current Revenues: \$ 11.5M (44%)
- Budgeted Balances: \$ 7.4M (28%)

- **Uses of Funding (68%) –**

- Expenses: \$ 13.0M (49%)
- Encumbrances: \$ 4.9M (19%)

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 (70%) –**

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

- **Uses of Funding (61%) –**

- Expenses: \$ 1.7M (56%)
- Encumbrances: \$ 151K (5%)

ALL FUNDS SUMMARY



- **Amended FY 19/20 Budget = \$ 52,559,431**
- **Sources of Funding (73%) –**
 - Current Revenues: \$ 28.7M (55%)
 - Budgeted Balances: \$ 9.2M (18%)
- **Uses of Funding (70%) –**
 - Expenses: \$ 29.7M (57%)
 - Encumbrances: \$ 6.9M (13%)

INVESTMENTS / CASH HOLDINGS



- **Investment portfolio total = \$ 1,610,329.06**
 - State Board of Administration (SBA) = \$ 1.1M
 - Money Market Account = \$ 513K
 - Certificate of Deposit = \$ 30K

- **Cash holdings total = \$ 19,252,326.42**
 - Operating Account = \$ 14.8M
 - CRA Account = \$ 795K
 - Customer Deposit Accounts = \$ 1.8M
 - Series 2016 Repayment Account = \$ 611K
 - Section 108 Account = \$ 182K
 - SRF Money Market account = \$ 78K
 - Series 2019 Projects Account = \$ 892K
 - Other Accounts = \$ 97K

CONCLUSION



- **Revenues and Expenses**
- **Audit for FY 2018-2019/Unmodified opinion**
- **FY 2020-2021 Budget**



City of
ALACHUA

THE GOOD LIFE COMMUNITY

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

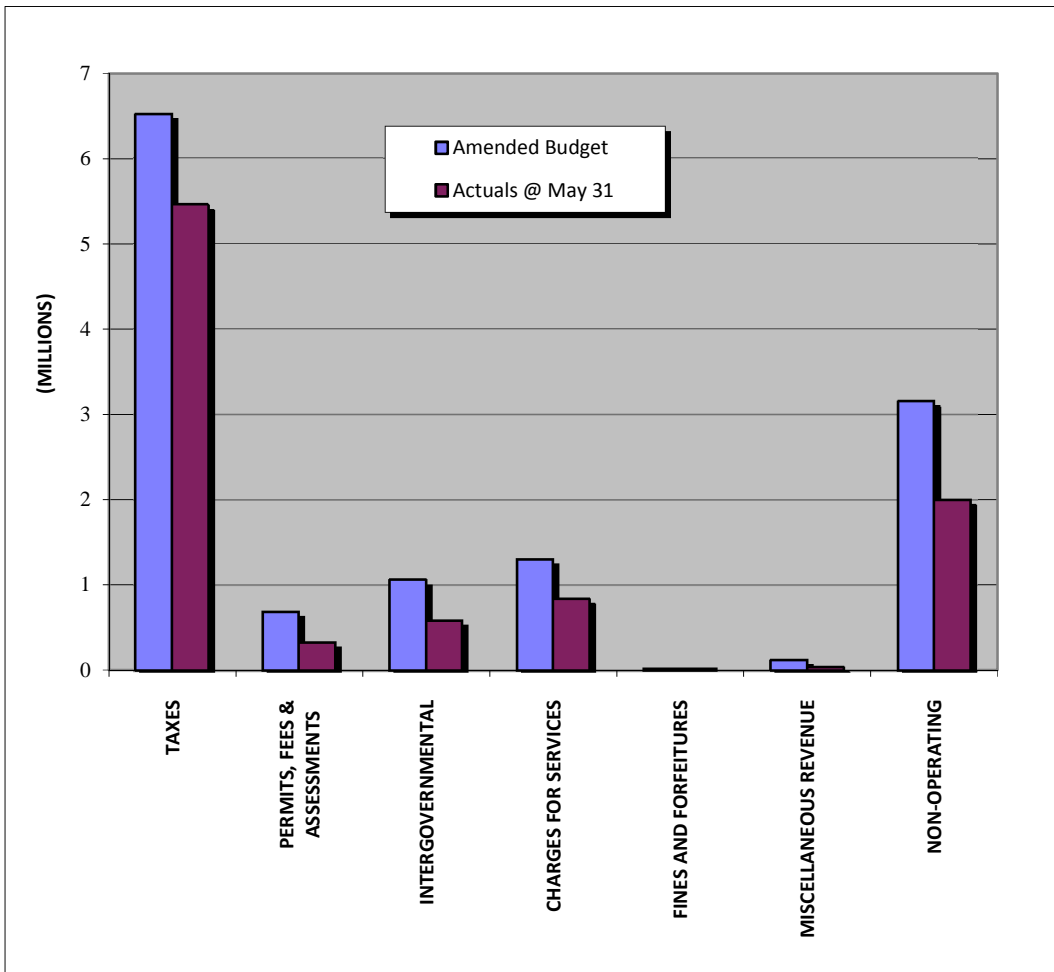
GENERAL FUND

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	5,457,144	84%
PERMITS, FEES & ASSESSMENTS	688,812	688,812	337,016	49%
INTERGOVERNMENTAL	1,044,304	1,064,461	589,710	55%
CHARGES FOR SERVICES	1,304,415	1,304,415	842,798	65%
FINES AND FORFEITURES	27,000	27,000	25,240	93%
MISCELLANEOUS REVENUE	130,100	130,100	45,979	35%
NON-OPERATING	3,155,534	3,155,534	2,000,000	63%
	12,871,128	12,891,285	9,297,887	72%
EXPENSES:				
GENERAL GOVERNMENT	5,275,747	5,275,747	3,416,905	65%
PUBLIC SAFETY	4,176,923	4,197,080	2,863,369	68%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	718,200	718,200	692,896	96%
TRANSPORTATION	1,359,421	1,359,421	684,636	50%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	1,340,837	1,340,837	863,345	64%
	12,871,128	12,891,285	8,521,151	66%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	6,639,116	6,639,116	4,081,899	61%
OPERATING EXPENDITURES	3,088,460	3,211,878	2,360,866	74%
CAPITAL OUTLAY	1,957,480	1,854,219	1,112,442	60%
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	8,521,151	66%

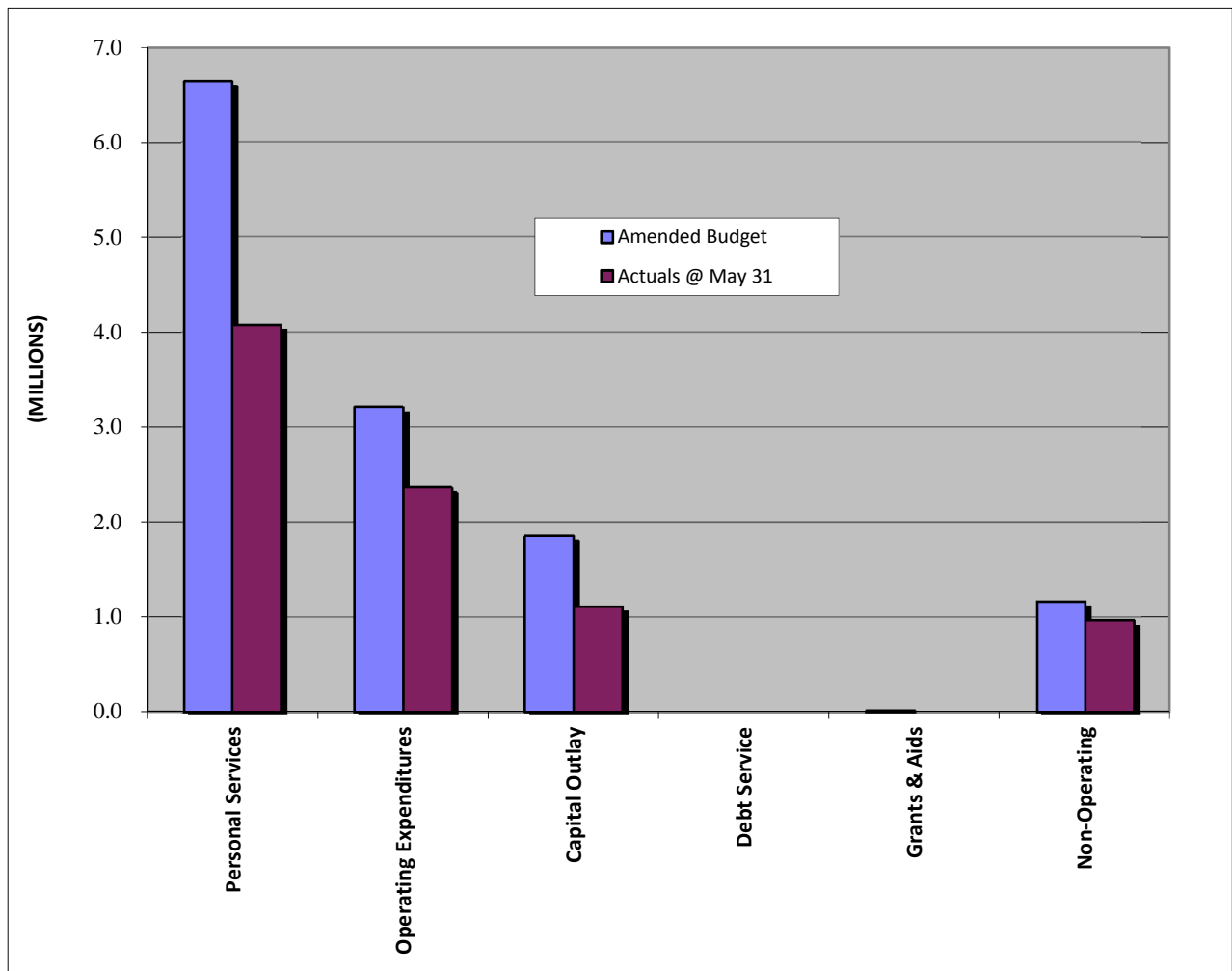
**Revenues by Major Category
General Fund**

As of May 31, 2020, the City of Alachua collected 72% of budgeted General Fund revenues. Tax collections are at 84%. 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 49%. The Intergovernmental Revenues are at 55%. Charges for Services are at 65%, Fines & Forfeitures are at 93%, Miscellaneous Revenues are at 35% and Non-Operating Revenues are at 63%.



Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 66%. Personal Services are at 61% with Operating Expenditures at 74%. The Capital Outlay category is at 60%, Grants & Aids are 0% and Non-Operating expenditures are at 83%. Encumbrances for legal and residential waste collection account for 4% of the expense line total (aprox. \$336K).



CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	4,210,387	97%
LOCAL OPTION FUEL TAXES	255,705	255,705	146,356	57%
UTILITY SERVICES TAXES	1,525,000	1,525,000	842,205	55%
COMMUNICATIONS SERVICES TAXES	328,435	328,435	213,844	65%
LOCAL BUSINESS TAXES	49,000	49,000	44,352	91%
SUBTOTAL	6,520,963	6,520,963	5,457,144	84%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
BUILDING PERMITS	335,812	335,812	106,163	32%
FRANCHISE FEES	353,000	353,000	230,853	65%
SUBTOTAL	688,812	688,812	337,016	49%
<u>INTERGOVERNMENTAL REVENUE</u>				
STATE-SHARED REVENUES	1,044,304	1,064,461	589,710	55%
GRANTS	0	0	0	0%
SUBTOTAL	1,044,304	1,064,461	589,710	55%
<u>CHARGES FOR SERVICES</u>				
GENERAL GOVERNMENT	74,475	74,475	57,103	77%
PUBLIC SAFETY	312,000	312,000	198,475	64%
PHYSICAL ENVIRONMENT	825,840	825,840	546,042	66%
TRANSPORTATION	0	0	0	0%
CULTURE & RECREATION	92,100	92,100	41,178	45%
OTHER CHARGES FOR SVCS	0	0	0	0%
SUBTOTAL	1,304,415	1,304,415	842,798	65%
<u>FINES & FORFEITURES</u>				
FINES & FORFEITURES	27,000	27,000	21,561	80%
OTHER FINES & FORFEITURES	0	0	3,679	NA+
SUBTOTAL	27,000	27,000	25,240	93%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	100,000	100,000	26,623	27%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	30,100	30,100	19,356	64%
SUBTOTAL	130,100	130,100	45,979	35%
<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	9,297,887	72%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	68,092	67%	0	0%	67%
OPERATING EXPENDITURES	28,218	13,310	47%	6,305	22%	70%
CAPITAL OUTLAY	1,148	1,147	100%	0	0%	100%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	130,832	82,549	63%	6,305	5%	68%
CITY MANAGER'S OFFICE						
PERSONAL SERVICES	368,328	231,567	63%	0	0%	63%
OPERATING EXPENDITURES	55,827	20,865	37%	13,505	24%	62%
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	252,432	60%	13,505	3%	63%
DEPUTY CITY CLERK						
PERSONAL SERVICES	148,527	97,535	66%	0	0%	66%
OPERATING EXPENDITURES	51,427	25,975	51%	0	0%	51%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	199,954	123,510	62%	0	0%	62%
CITY ATTORNEY						
OPERATING EXPENDITURES	165,558	73,213	44%	50,000	30%	74%
TOTAL EXPENDITURES	165,558	73,213	44%	50,000	30%	74%
INFORMATION & TECHNOLOGY SERVICES						
PERSONAL SERVICES	150,930	88,117	58%	0	0%	58%
OPERATING EXPENDITURES	151,627	138,470	91%	14,492	10%	101%
CAPITAL OUTLAY	204,000	28,769	14%	0	0%	14%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	506,557	255,356	50%	14,492	3%	53%
FINANCE						
PERSONAL SERVICES	507,207	323,043	64%	0	0%	64%
OPERATING EXPENDITURES	87,279	64,519	74%	0	0%	74%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	594,486	387,562	65%	0	0%	65%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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
HUMAN RESOURCES						
PERSONAL SERVICES	163,371	100,545	62%	0	0%	62%
OPERATING EXPENDITURES	48,727	32,629	67%	0	0%	67%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	212,098	133,174	63%	0	0%	63%
FACILITIES MAINTENANCE						
PERSONAL SERVICES	453,564	291,500	64%	0	0%	64%
OPERATING EXPENDITURES	177,608	98,012	55%	11,745	7%	62%
CAPITAL OUTLAY	70,000	0	0%	18,973	27%	27%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	701,172	389,512	56%	30,718	4%	60%
GRANTS & CONTRACTS						
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%
CP&D-PLANNING & DEVELOPMENT						
PERSONAL SERVICES	450,595	282,944	63%	0	0%	63%
OPERATING EXPENDITURES	87,735	50,873	58%	18,283	21%	79%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	538,330	333,817	62%	18,283	3%	65%
COMPLIANCE & RISK MANAGEMENT						
PERSONAL SERVICES	314,387	188,214	60%	0	0%	60%
OPERATING EXPENDITURES	52,046	14,954	29%	0	0%	29%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	366,433	203,168	55%	0	0%	55%
CP&D-BEAUTIFICATION BOARD						
OPERATING EXPENDITURES	20,000	11,422	57%	4,834	24%	81%
TOTAL EXPENDITURES	20,000	11,422	57%	4,834	24%	81%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	51,301	43%	3,721	3%	46%
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	1,024,102	75%	8,671	1%	76%
PS-SOLID WASTE DISPOSAL						
OPERATING EXPENDITURES	718,200	407,309	57%	285,587	40%	96%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	718,200	407,309	57%	285,587	40%	96%
PS-PUBLIC WORKS						
PERSONAL SERVICES	474,719	221,753	47%	0	0%	47%
OPERATING EXPENDITURES	285,205	122,547	43%	73,383	26%	69%
CAPITAL OUTLAY	599,497	234,853	39%	32,100	5%	45%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,359,421	579,153	43%	105,483	8%	50%
BUILDING INSPECTIONS						
PERSONAL SERVICES	178,387	112,630	63%	0	0%	63%
OPERATING EXPENDITURES	31,678	10,313	33%	0	0%	33%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	210,065	122,943	59%	0	0%	59%
APD-PATROL & ADMIN						
PERSONAL SERVICES	2,447,615	1,570,685	64%	0	0%	64%
OPERATING EXPENDITURES	447,130	304,011	68%	21,188	5%	73%
CAPITAL OUTLAY	315,375	263,049	83%	20,980	7%	90%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,210,120	2,137,745	67%	42,168	1%	68%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	223,521	54%	0	0%	54%
OPERATING EXPENDITURES	37,779	11,457	30%	18,860	50%	80%
CAPITAL OUTLAY	294,263	247,927	84%	45,649	16%	100%
TOTAL EXPENDITURES	747,795	482,905	65%	64,509	9%	73%
<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	274,896	61%	0	0%	61%
OPERATING EXPENDITURES	560,734	326,335	58%	48,069	9%	67%
CAPITAL OUTLAY	329,936	194,818	59%	19,227	6%	65%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,340,837	796,049	59%	67,296	5%	64%
GENERAL FUND	12,891,285	7,809,070	61%	712,081	6%	66%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MAY 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	359,403	56%
PERMITS, FEES & ASSESSMENTS	10,560	10,560	9,058	86%
INTERGOVERNMENTAL REVENUE	282,693	282,693	282,352	100%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	2,800	2,800	1,534	55%
MISCELLANEOUS REVENUE	61,800	61,800	12,749	21%
NON-OPERATING	590,602	590,602	183,832	31%
	1,590,101	1,590,101	848,928	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	355,868	48%
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	673,622	90%
	1,590,101	1,590,101	1,040,929	65%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	110,354	110,354	52,961	48%
OPERATING EXPENDITURES	691,158	518,281	167,137	32%
CAPITAL OUTLAY	651,962	824,839	719,280	87%
DEBT SERVICE	99,280	99,280	99,279	100%
GRANTS & AIDS	27,347	27,347	2,272	8%
NON-OPERATING	10,000	10,000	0	0%
	1,590,101	1,590,101	1,040,929	65%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
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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	359,403	56%
SUBTOTAL	641,646	641,646	359,403	56%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
OTHER CHARGES AND FEES	0	0	1,050	NA+
SPECIAL ASSESSMENTS	10,560	10,560	8,008	76%
SUBTOTAL	10,560	10,560	9,058	86%
<u>INTERGOVERNMENTAL REVENUE</u>				
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	282,352	100%
SUBTOTAL	282,693	282,693	282,352	100%
<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	1,534	55%
SUBTOTAL	2,800	2,800	1,534	55%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	4,300	4,300	1,218	28%
RENTALS AND LEASES	7,500	7,500	3,875	52%
CONTRIBUTIONS AND DONATIONS	0	0	7,656	NA+
OTHER MISCELLANEOUS REVENUE	50,000	50,000	0	0%
SUBTOTAL	61,800	61,800	12,749	21%
<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	1,590,101	848,928	53%

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

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>ADD'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>WILD SPACES PUBLIC PLACES FUND</u>						
OPERATING EXPENDITURES	67,123	0	0%	0	0%	0%
CAPITAL OUTLAY	665,890	262,192	39%	409,898	62%	101%
TOTAL EXPENDITURES	733,013	262,192	36%	409,898	56%	92%
<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>TREE BANK FUND</u>						
OPERATING EXPENDITURES	66,847	0	0%	0	0%	0%
TOTAL EXPENDITURES	66,847	0	0%	0	0%	0%
<u>TK BASIN SPECIAL ASSESSMENT</u>						
OPERATING EXPENDITURES	28,690	5,600	20%	4,000	14%	33%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	28,690	5,600	20%	4,000	14%	33%
<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%
<u>CRA FUND</u>						
PERSONAL SERVICES	110,354	52,961	48%	0	0%	48%
OPERATING EXPENDITURES	331,120	93,177	28%	60,989	18%	47%
CAPITAL OUTLAY	158,949	31,000	20%	16,190	10%	30%
DEBT SERVICE	99,280	99,279	100%	0	0%	100%
AIDS TO PRIVATE ORGANIZATIONS	27,347	2,272	8%	0	0%	8%
NON OPERATING	10,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	737,050	278,689	38%	77,179	10%	48%
SPECIAL REVENUE FUNDS	1,590,101	549,852	35%	491,077	31%	65%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MAY 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	56	13%
NON-OPERATING	836,702	836,702	849,789	102%
	837,127	837,127	849,845	102%
EXPENSES:				
GENERAL GOVERNMENT	837,127	837,127	647,945	77%
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%
	837,127	837,127	647,945	77%
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	647,945	77%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	0	0	0	0%
POWER COSTS	0	0	0	0%
	837,127	837,127	647,945	77%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	425	425	56	13%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	425	425	56	13%
<u>NON OPERATING</u>				
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	 849,845	 102%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	4,181	2%	0	0%	2%
TOTAL EXPENDITURES	193,363	4,181	2%	0	0%	2%
<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	647,945	77%	0	0%	77%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MAY 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	4,280,961	55%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	0	0	16	NA+
NON-OPERATING	20,382	20,382	0	0%
	7,811,384	7,811,384	4,280,977	55%
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	135,374	17%
TRANSPORTATION	7,001,802	7,001,802	6,529,152	93%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	3,816	3,816	0	0%
	7,811,384	7,811,384	6,664,526	85%
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%
	7,811,384	7,811,384	6,664,526	85%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	1,207,788	17%
STATE GRANTS	800,000	800,000	3,073,173	384%
GRANTS FROM OTHER LOCAL UNITS	0	0	0	0%
SUBTOTAL	7,791,002	7,791,002	4,280,961	55%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	0	0	16	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	0	16	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	4,280,977	55%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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
MILL CREEK SINK FUND						
CAPITAL OUTLAY	800,000	55,868	7%	78,066	10%	17%
TOTAL EXPENDITURES	800,000	55,868	7%	78,066	10%	17%
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%
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%
FL JOB GROWTH - SAN FELASCO PARKWAY						
OPERATING EXPENDITURES	0	0	0%	0	0%	0%
CAPITAL OUTLAY	5,671,048	4,692,071	83%	543,949	10%	92%
TOTAL EXPENDITURES	5,671,048	4,692,071	83%	543,949	10%	92%
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%
CDBG - ECONOMIC DEVELOPMENT						
OPERATING EXPENDITURES	55,497	29,400	53%	26,097	47%	100%
CAPITAL OUTLAY	919,186	891,765	97%	1,700	0%	97%
TOTAL EXPENDITURES	974,683	921,165	95%	27,797	3%	97%
CAPITAL PROJECT FUNDS	7,811,384	6,014,714	77%	649,812	8%	85%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MAY 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	11,161,398	60%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	372,400	372,400	385,307	103%
NON-OPERATING	7,388,909	7,388,909	0	0%
	26,440,321	26,440,321	11,546,705	44%
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	17,879,201	68%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	26,440,321	26,440,321	17,879,201	68%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	1,656,510	1,656,510	1,023,901	62%
OPERATING EXPENDITURES	1,604,566	1,614,566	946,490	59%
CAPITAL OUTLAY	8,599,901	8,589,901	6,655,818	77%
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	4,138,973	49%
	26,440,321	26,440,321	17,879,201	68%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	8,314,183	59%
PHYSICAL ENVIRONMENT-WATER	1,724,675	1,724,675	1,159,744	67%
PHYSICAL ENVIRONMENT-WASTEWATER	2,744,800	2,744,800	1,647,274	60%
PHYSICAL ENVIRONMENT-MOSQUITO	60,000	60,000	40,197	67%
SUBTOTAL	18,679,012	18,679,012	11,161,398	60%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	119,500	119,500	49,941	42%
RENTS & ROYALTIES	32,000	32,000	32,604	102%
OTHER MISCELLANEOUS REVENUE	220,900	220,900	302,762	137%
SUBTOTAL	372,400	372,400	385,307	103%
<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	11,546,705	44%

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	571,822	56%	0	0%	56%
OPERATING EXPENDITURES	534,619	255,267	48%	125,199	23%	71%
CAPITAL OUTLAY	5,582,843	710,215	13%	4,005,982	72%	84%
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	4,138,973	49%	0	0%	49%
TOTAL EXPENDITURES	18,991,960	9,138,696	48%	4,131,181	22%	70%
<u>WATER UTILITY</u>						
PERSONAL SERVICES	212,583	176,107	83%	0	0%	83%
OPERATING EXPENDITURES	418,979	145,795	35%	21,580	5%	40%
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	1,712,236	46%	162,726	4%	51%
<u>WASTEWATER UTILITY</u>						
PERSONAL SERVICES	420,301	275,763	66%	0	0%	66%
OPERATING EXPENDITURES	625,099	348,208	56%	47,760	8%	63%
CAPITAL OUTLAY	1,307,181	510,641	39%	586,071	45%	84%
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	2,053,668	56%	633,831	17%	73%
<u>MOSQUITO CONTROL</u>						
PERSONAL SERVICES	7,548	209	3%	0	0%	3%
OPERATING EXPENDITURES	35,869	2,680	7%	0	0%	7%
CAPITAL OUTLAY	35,000	26,191	75%	0	0%	75%
NON-OPERATING	27,783	17,783	64%	0	0%	64%
TOTAL EXPENDITURES	106,200	46,863	44%	0	0%	44%
ENTERPRISE FUNDS	26,440,321	12,951,463	49%	4,927,738	19%	68%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MAY 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	275	NA+
INTERGOVERNMENTAL REVENUE	0	0	0	0%
CHARGES FOR SERVICES	0	0	4,793	NA+
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	20,000	20,000	9,222	46%
NON-OPERATING	2,969,213	2,969,213	1,818,352	61%
	2,989,213	2,989,213	1,832,642	61%
EXPENSES:				
GENERAL GOVERNMENT	2,258,002	2,258,002	1,377,686	61%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	731,211	731,211	453,442	62%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	2,989,213	2,989,213	1,831,128	61%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	1,728,772	1,728,772	1,027,849	59%
OPERATING EXPENDITURES	776,517	776,517	450,811	58%
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	1,831,128	61%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	275	NA+
SUBTOTAL	0	0	275	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	4,793	NA+
SUBTOTAL	0	0	4,793	NA+
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	20,000	20,000	5,679	28%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	3,543	NA+
SUBTOTAL	20,000	20,000	9,222	46%
<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	1,832,642	61%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	170,018	64%	0	0%	64%
OPERATING EXPENDITURES	33,295	13,924	42%	0	0%	42%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	297,152	183,942	62%	0	0%	62%
<u>FAS / UTILITY BILLING</u>						
PERSONAL SERVICES	323,121	205,446	64%	0	0%	64%
OPERATING EXPENDITURES	131,079	80,166	61%	4,210	3%	64%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	454,200	285,612	63%	4,210	1%	64%
<u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u>						
PERSONAL SERVICES	628,413	376,399	60%	0	0%	60%
OPERATING EXPENDITURES	250,209	82,754	33%	5,208	2%	35%
CAPITAL OUTLAY	105,000	95,153	91%	0	0%	91%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	983,622	554,306	56%	5,208	1%	57%
<u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u>						
PERSONAL SERVICES	55,974	34,723	62%	0	0%	62%
OPERATING EXPENDITURES	27,157	22,930	84%	0	0%	84%
CAPITAL OUTLAY	10,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	93,131	57,653	62%	0	0%	62%
<u>ISF - COMPLIANCE AND RISK MANAGEMENT</u>						
PERSONAL SERVICES	35,136	22,141	63%	0	0%	63%
OPERATING EXPENDITURES	492	412	84%	0	0%	84%
TOTAL EXPENDITURES	35,628	22,553	63%	0	0%	63%
<u>ISF - FAS / INFORMATION</u>						
PERSONAL SERVICES	61,345	38,278	62%	0	0%	62%
OPERATING EXPENDITURES	7,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	68,345	38,278	56%	0	0%	56%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	180,844	50%	0	0%	50%
OPERATING EXPENDITURES	327,285	99,367	30%	141,840	43%	74%
CAPITAL OUTLAY	43,000	31,391	73%	0	0%	73%
TOTAL EXPENDITURES	731,211	311,602	43%	141,840	19%	62%
<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	1,679,870	56%	151,258	5%	61%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MAY 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	5,816,547	81%
PERMITS, FEES & ASSESSMENTS	699,372	699,372	346,349	50%
INTERGOVERNMENTAL	9,117,999	9,138,156	5,153,023	56%
CHARGES FOR SERVICES	19,983,427	19,983,427	12,008,989	60%
FINES AND FORFEITURES	29,800	29,800	26,774	90%
MISCELLANEOUS REVENUE	584,725	584,725	453,329	78%
NON-OPERATING	14,961,342	14,961,342	4,851,973	32%
	52,539,274	52,559,431	28,656,984	55%

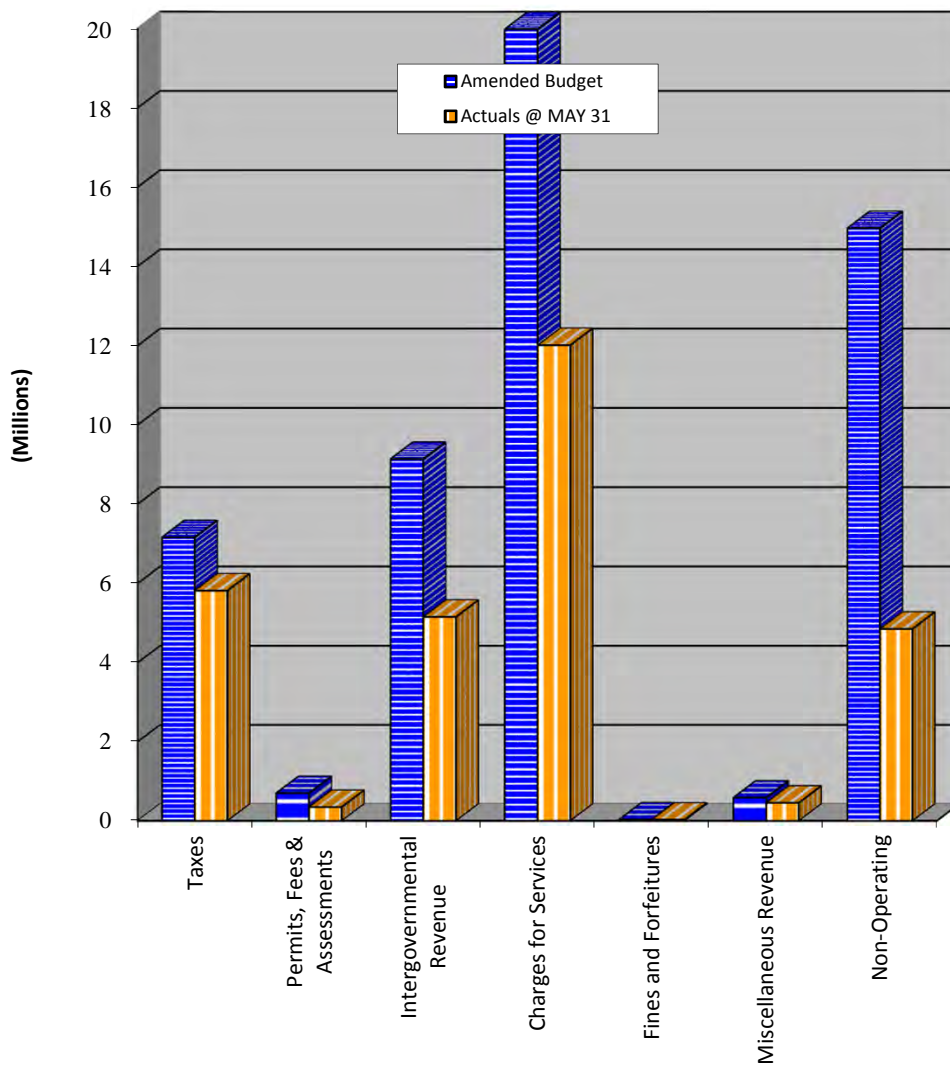
EXPENSES:				
GENERAL GOVERNMENT	8,437,723	8,437,723	5,442,537	65%
PUBLIC SAFETY	4,185,973	4,206,130	2,865,208	68%
ECONOMIC ENVIRONMENT	737,050	737,050	355,868	48%
PHYSICAL ENVIRONMENT	28,724,188	28,724,188	19,170,513	67%
TRANSPORTATION	8,361,223	8,361,223	7,213,788	86%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	2,093,117	2,093,117	1,536,967	73%
	52,539,274	52,559,431	36,584,881	70%

MAJOR EXPENDITURE CATEGORIES:

PERSONAL SERVICES	10,134,752	10,134,752	6,186,610	61%
OPERATING EXPENDITURES	6,236,580	6,197,121	3,990,117	64%
CAPITAL OUTLAY	19,102,848	19,162,464	15,213,798	79%
DEBT SERVICE	2,470,885	2,470,885	2,201,137	89%
GRANTS & AIDS	47,347	47,347	2,272	5%
NON-OPERATING	6,150,862	6,150,862	4,851,974	79%
POWER COSTS	8,396,000	8,396,000	4,138,973	49%
	52,539,274	52,559,431	36,584,881	70%

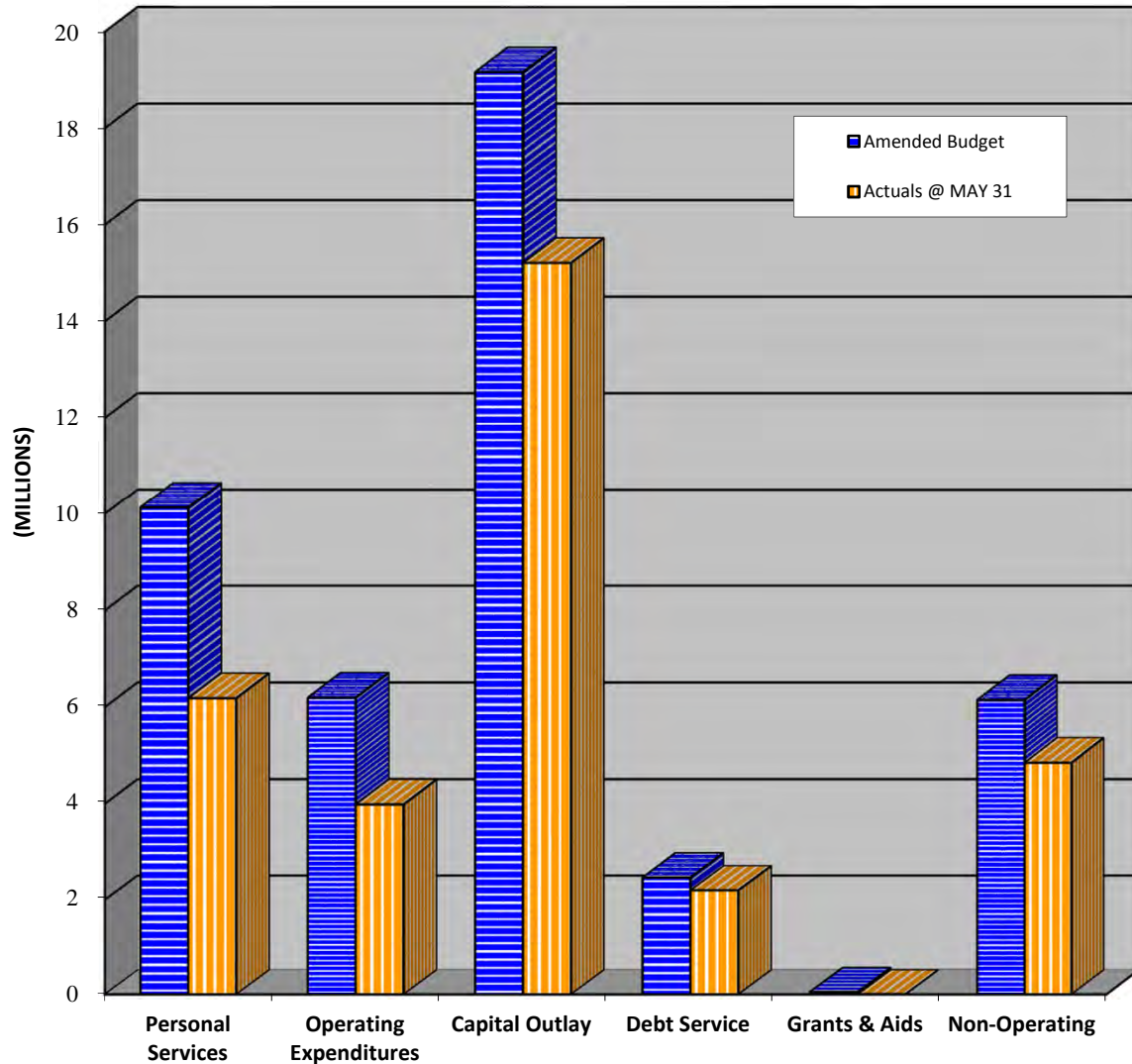
Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 55% of budget for the fiscal year. Taxes are at 81% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (50%); Intergovernmental Revenue (56%); Charges for Services (60%); Fines and Forfeitures (90%); Miscellaneous Revenue (78%); and Non-Operating Revenue (32%).



Expenditures by Major Category All City Funds

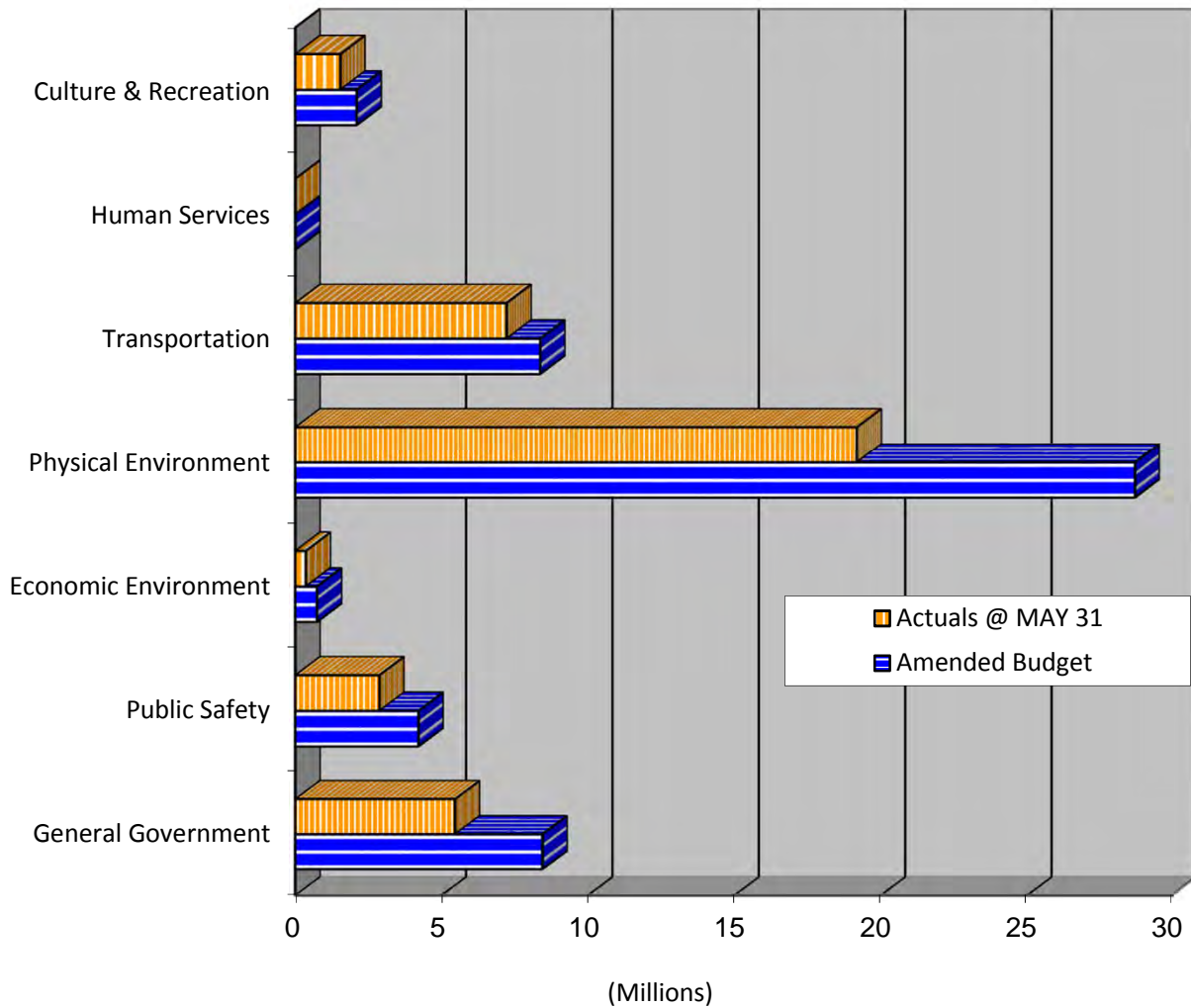
Overall, City expenditures and encumbrances are at 70% of budget for the period. The Personal Services category is at 61% of budget for the fiscal year. The Operating Expenditures category is at 64%, with encumbrances for legal and residential waste collection services of approximately \$336K. Capital Outlay is at 79%, Debt Service is 89%, Grants & Aids is 5% and Non-Operating Expenditures are at 79%. Encumbrances for future expenditures account for 13.2% (aprox. \$6.9M) 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 70% of budget with General Government expenses at 65%, Public Safety at 68%, Economic Environment at 48%, Physical Environment at 67% (Enterprise Funds, Water Collection and Distribution & residential waste collection services), Transportation at 86%, and Culture & Recreation at 73%.



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

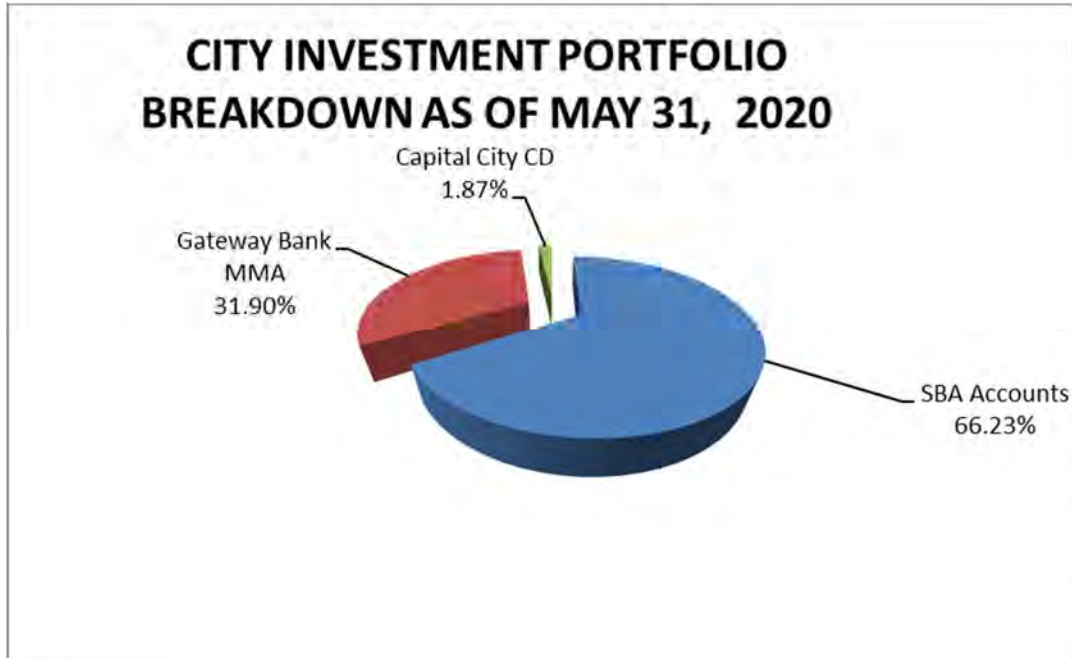
The Rate of Return on Investment refers to the benefits (the profits) to an investor or organization relative to the cost of the initial investment. It is similar to the rate of profit as a measure of profitability.

Conclusion

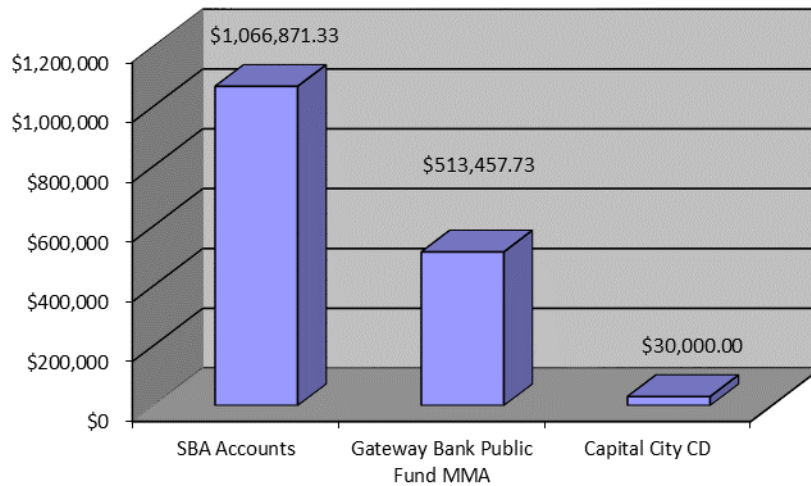
The City's cash and investments are pursuant to Section 218.415, Florida Statutes as well as the City's own adopted Investment Policy. To ensure that the City's funds are effectively managed, the Finance Director and other appropriate staff shall annually complete eight (8) hours of continuing professional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

INVESTMENTS AND CASH

As of May 31, 2020, the City's investment portfolio totaled **\$1,610,329.06**. 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 MAY 31, 2020



INVESTMENTS AND CASH

As of May 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 **\$19,252,326.42**. 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	May Balance	Percentage of Total
Operating Account	\$14,834,878.37	77.05%
Payroll Account	\$7,861.99	0.04%
CRA Account	\$794,696.52	4.13%
Police Forfeiture Account	\$12,424.28	0.06%
Section 108 Account	\$182,118.27	0.95%
Series 2016 Repayment Account	\$610,866.27	3.17%
Series 2019 Projects Account	\$892,203.00	4.63%
Deposit Account	\$1,761,865.41	9.15%
Explorer Account	\$5,039.29	0.03%
SRF Repayment Account	\$78,758.83	0.41%
Heritage Oaks Account	\$8,429.40	0.04%
Tara Village Surety Account	\$63,184.79	0.33%
TOTAL	\$19,252,326.42	100.00%