

City of
ALACHUA

THE GOOD LIFE COMMUNITY

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

TABLE OF CONTENTS

Introduction	I
General Fund Summary	1
General Fund Revenues	4
General Fund Expenditures by Major Category	5
Special Revenue Funds Summary	9
Special Revenue Funds Revenues	10
Special Revenue Funds Expenditures by Major Category	11
Debt Service Fund Summary	12
Debt Service Fund Revenues	13
Debt Service Fund Expenditures by Major Category	14
Capital Projects Funds Summary	15
Capital Projects Funds Revenues	16
Capital Projects Funds Expenditures by Major Category	17
Enterprise Funds Summary	18
Enterprise Funds Revenues	19
Enterprise Funds Expenditures by Major Category	20
Internal Service Fund Summary	21
Internal Service Fund Revenues	22
Internal Service Fund Expenditures by Major Category	23
All City Funds Summary	25
Revenues by Major Category All City Funds	26
Expenditures by Major Category All City Funds	27
Budget Performance by Function All City Funds	28
Investments and Cash	29

INTRODUCTION TO FISCAL ANALYSIS REPORT

Purpose

The fiscal analysis report is used to report the operating condition of the City, and where applicable, identify potential trends and, if necessary, 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 MARCH 31, 2020**

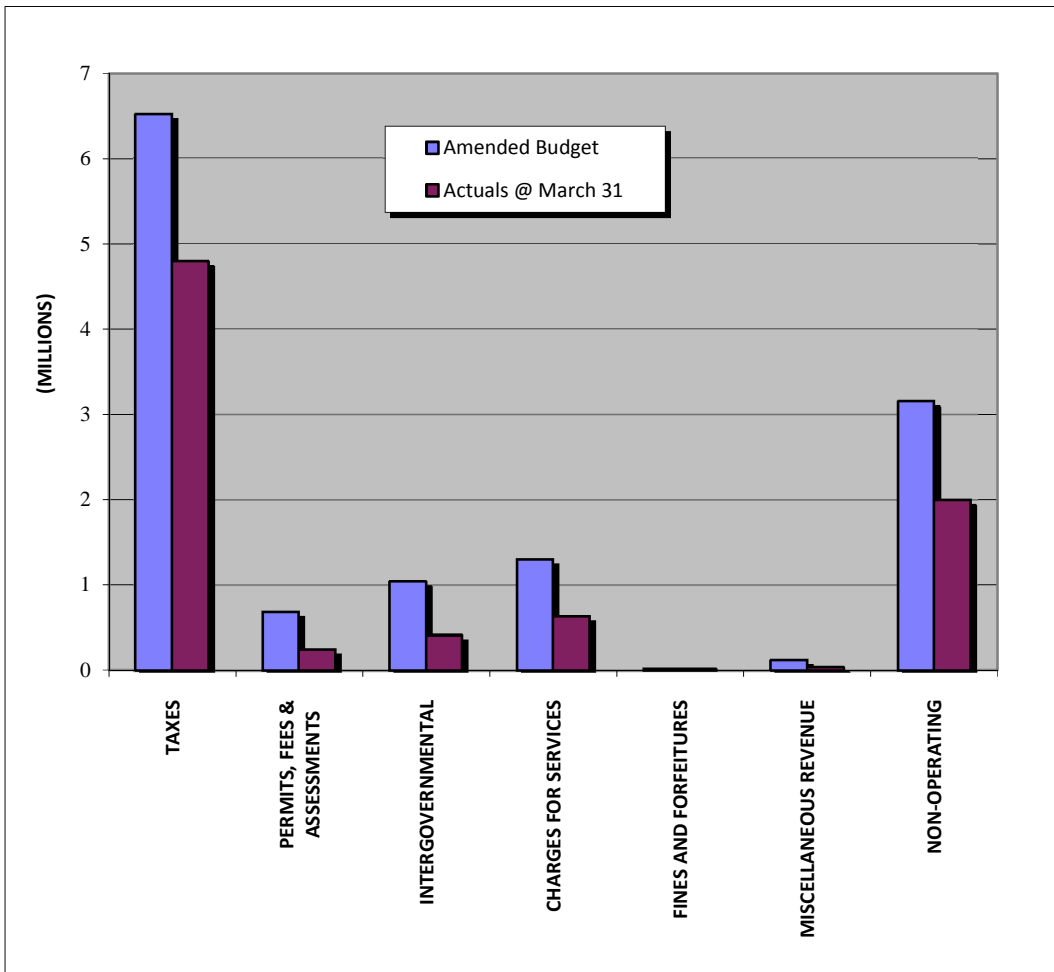
GENERAL FUND

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	4,798,386	74%
PERMITS, FEES & ASSESSMENTS	688,812	688,812	253,627	37%
INTERGOVERNMENTAL	1,044,304	1,044,304	418,518	40%
CHARGES FOR SERVICES	1,304,415	1,304,415	639,079	49%
FINES AND FORFEITURES	27,000	27,000	21,010	78%
MISCELLANEOUS REVENUE	130,100	130,100	44,077	34%
NON-OPERATING	3,155,534	3,155,534	2,000,000	63%
	12,871,128	12,871,128	8,174,698	64%
EXPENSES:				
GENERAL GOVERNMENT	5,275,747	5,275,747	2,896,191	55%
PUBLIC SAFETY	4,176,923	4,176,923	2,337,014	56%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	718,200	718,200	692,896	96%
TRANSPORTATION	1,359,421	1,359,421	607,043	45%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	1,340,837	1,340,837	696,880	52%
	12,871,128	12,871,128	7,230,024	56%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	6,639,116	6,639,116	3,109,239	47%
OPERATING EXPENDITURES	3,088,460	3,193,549	2,098,778	66%
CAPITAL OUTLAY	1,957,480	1,852,391	1,056,063	57%
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	12,871,128	7,230,024	56%

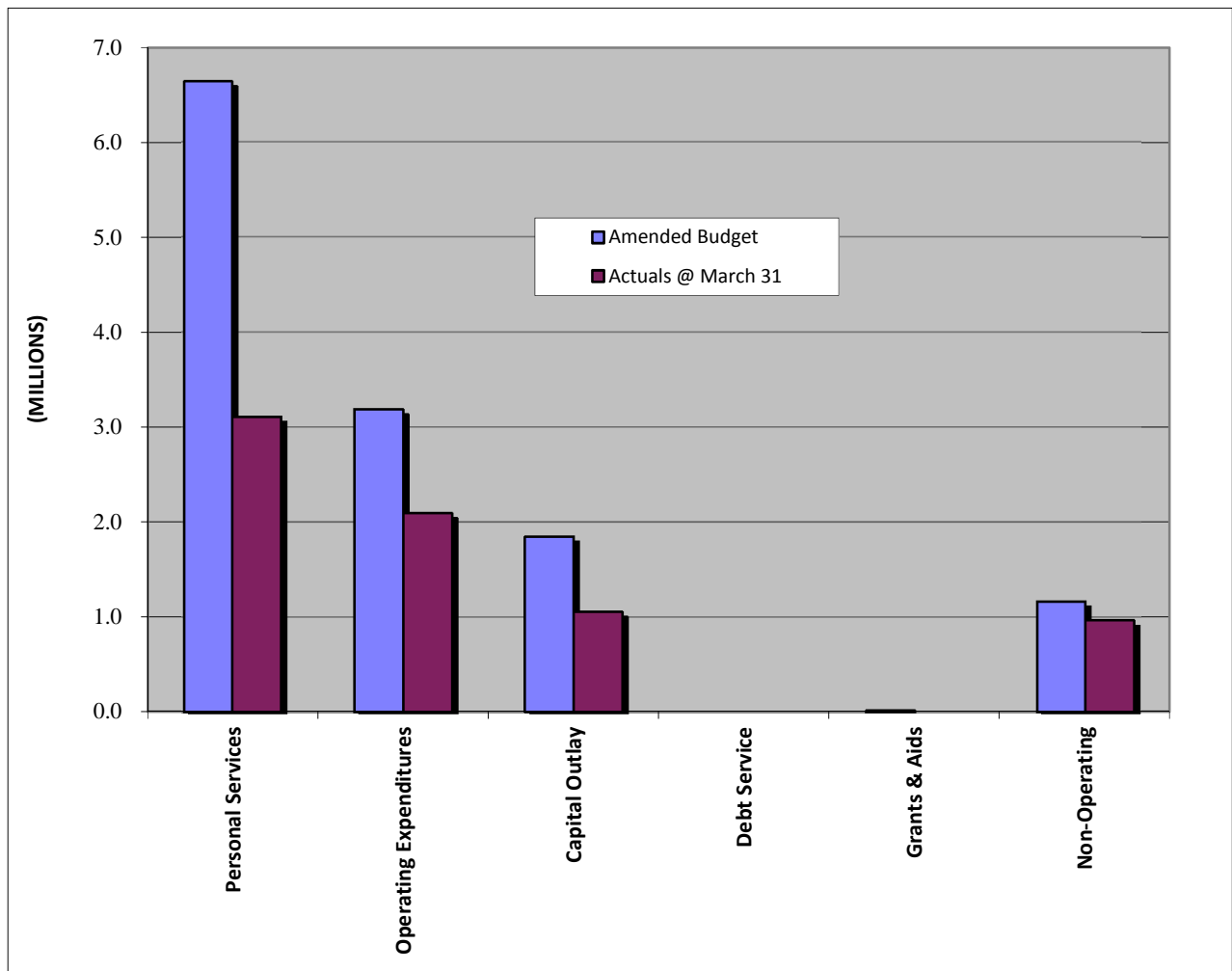
Revenues by Major Category General Fund

As of March 31, 2020, the City of Alachua collected 64% of budgeted General Fund revenues. Tax collections are at 74%. 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 37%. The Intergovernmental Revenues are at 40%. Charges for Services are at 49%, Fines & Forfeitures are at 78%, Miscellaneous Revenues are at 34% and Non-Operating Revenues are at 63%.



Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 56%. Personal Services are at 47% with Operating Expenditures at 66%. The Capital Outlay category is at 57%, Grants & Aids are 0% and Non-Operating expenditures are at 83%. Encumbrances for legal and residential waste collection account for 6% of the expense line total (aprox. \$470K).



CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	3,756,030	86%
LOCAL OPTION FUEL TAXES	255,705	255,705	104,797	41%
UTILITY SERVICES TAXES	1,525,000	1,525,000	697,840	46%
COMMUNICATIONS SERVICES TAXES	328,435	328,435	195,613	60%
LOCAL BUSINESS TAXES	49,000	49,000	44,106	90%
SUBTOTAL	6,520,963	6,520,963	4,798,386	74%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
BUILDING PERMITS	335,812	335,812	87,319	26%
FRANCHISE FEES	353,000	353,000	166,309	47%
SUBTOTAL	688,812	688,812	253,627	37%
<u>INTERGOVERNMENTAL REVENUE</u>				
STATE-SHARED REVENUES	1,044,304	1,044,304	418,518	40%
GRANTS	0	0	0	0%
SUBTOTAL	1,044,304	1,044,304	418,518	40%
<u>CHARGES FOR SERVICES</u>				
GENERAL GOVERNMENT	74,475	74,475	48,728	65%
PUBLIC SAFETY	312,000	312,000	141,380	45%
PHYSICAL ENVIRONMENT	825,840	825,840	409,443	50%
TRANSPORTATION	0	0	0	0%
CULTURE & RECREATION	92,100	92,100	39,528	43%
OTHER CHARGES FOR SVCS	0	0	0	0%
SUBTOTAL	1,304,415	1,304,415	639,079	49%
<u>FINES & FORFEITURES</u>				
FINES & FORFEITURES	27,000	27,000	17,370	64%
OTHER FINES & FORFEITURES	0	0	3,640	NA+
SUBTOTAL	27,000	27,000	21,010	78%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	100,000	100,000	27,359	27%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	30,100	30,100	16,718	56%
SUBTOTAL	130,100	130,100	44,077	34%
<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	12,871,128	8,174,698	64%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	52,387	52%	0	0%	52%
OPERATING EXPENDITURES	28,218	12,455	44%	1,000	4%	48%
CAPITAL OUTLAY	1,148	1,147	100%	0	0%	100%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	130,832	65,989	50%	1,000	1%	51%
CITY MANAGER'S OFFICE						
PERSONAL SERVICES	368,328	174,863	47%	0	0%	47%
OPERATING EXPENDITURES	55,827	21,444	38%	2,000	4%	42%
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	196,307	46%	2,000	0%	47%
DEPUTY CITY CLERK						
PERSONAL SERVICES	148,527	74,356	50%	0	0%	50%
OPERATING EXPENDITURES	51,427	20,804	40%	0	0%	40%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	199,954	95,160	48%	0	0%	48%
CITY ATTORNEY						
OPERATING EXPENDITURES	165,558	53,213	32%	70,000	42%	74%
TOTAL EXPENDITURES	165,558	53,213	32%	70,000	42%	74%
INFORMATION & TECHNOLOGY SERVICES						
PERSONAL SERVICES	150,930	66,500	44%	0	0%	44%
OPERATING EXPENDITURES	151,627	110,423	73%	25,375	17%	90%
CAPITAL OUTLAY	204,000	27,353	13%	0	0%	13%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	506,557	204,276	40%	25,375	5%	45%
FINANCE						
PERSONAL SERVICES	507,207	245,199	48%	0	0%	48%
OPERATING EXPENDITURES	87,279	52,910	61%	8,750	10%	71%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	594,486	298,109	50%	8,750	1%	52%

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

GENERAL FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 19/20 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>HUMAN RESOURCES</u>						
PERSONAL SERVICES	163,371	75,879	46%	0	0%	46%
OPERATING EXPENDITURES	48,727	25,327	52%	4,550	9%	61%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	212,098	101,206	48%	4,550	2%	50%
<u>FACILITIES MAINTENANCE</u>						
PERSONAL SERVICES	453,564	220,162	49%	0	0%	49%
OPERATING EXPENDITURES	177,608	61,893	35%	22,570	13%	48%
CAPITAL OUTLAY	70,000	0	0%	10,493	15%	15%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	701,172	282,055	40%	33,063	5%	45%
<u>GRANTS & CONTRACTS</u>						
PERSONAL SERVICES	0	0	0%	0	0%	0%
OPERATING EXPENDITURES	55,500	272	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	55,500	272	0%	0	0%	0%
<u>CP&D-PLANNING & DEVELOPMENT</u>						
PERSONAL SERVICES	450,595	213,823	47%	0	0%	47%
OPERATING EXPENDITURES	87,735	32,445	37%	14,436	16%	53%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	538,330	246,268	46%	14,436	3%	48%
<u>COMPLIANCE & RISK MANAGEMENT</u>						
PERSONAL SERVICES	314,387	141,953	45%	0	0%	45%
OPERATING EXPENDITURES	52,046	13,053	25%	0	0%	25%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	366,433	155,006	42%	0	0%	42%
<u>CP&D-BEAUTIFICATION BOARD</u>						
OPERATING EXPENDITURES	20,000	7,807	39%	8,449	42%	81%
TOTAL EXPENDITURES	20,000	7,807	39%	8,449	42%	81%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	4,575	32%	0	0%	32%
OPERATING EXPENDITURES	120,500	19,664	16%	32,717	27%	43%
CAPITAL OUTLAY	40,000	0	0%	0	0%	0%
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	990,183	73%	32,717	2%	75%
PS-SOLID WASTE DISPOSAL						
OPERATING EXPENDITURES	718,200	293,074	41%	399,822	56%	96%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	718,200	293,074	41%	399,822	56%	96%
PS-PUBLIC WORKS						
PERSONAL SERVICES	474,719	163,671	34%	0	0%	34%
OPERATING EXPENDITURES	285,205	96,978	34%	85,041	30%	64%
CAPITAL OUTLAY	599,497	234,853	39%	26,500	4%	44%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,359,421	495,502	36%	111,541	8%	45%
BUILDING INSPECTIONS						
PERSONAL SERVICES	178,387	84,723	47%	0	0%	47%
OPERATING EXPENDITURES	31,678	8,358	26%	0	0%	26%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	210,065	93,081	44%	0	0%	44%
APD-PATROL & ADMIN						
PERSONAL SERVICES	2,447,615	1,206,660	49%	0	0%	49%
OPERATING EXPENDITURES	441,665	233,245	53%	23,965	5%	58%
CAPITAL OUTLAY	300,683	236,052	79%	33,514	11%	90%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,189,963	1,675,957	53%	57,479	2%	54%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	178,108	43%	0	0%	43%
OPERATING EXPENDITURES	37,779	10,506	28%	18,860	50%	78%
CAPITAL OUTLAY	294,263	247,927	84%	43,122	15%	99%
TOTAL EXPENDITURES	747,795	436,541	58%	61,982	8%	67%
<u>APD-SCHOOL CROSSING GUARDS</u>						
OPERATING EXPENDITURES	24,100	10,053	42%	0	0%	42%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	24,100	10,053	42%	0	0%	42%
<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	206,380	46%	0	0%	46%
OPERATING EXPENDITURES	547,870	237,754	43%	57,644	11%	54%
CAPITAL OUTLAY	342,800	16,463	5%	178,639	52%	57%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,340,837	460,597	34%	236,283	18%	52%
GENERAL FUND	12,871,128	6,162,347	48%	1,067,677	8%	56%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 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	258,912	40%
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	1,286	46%
MISCELLANEOUS REVENUE	61,800	61,800	13,021	21%
NON-OPERATING	590,602	590,602	183,832	31%
	1,590,101	1,590,101	748,461	47%
EXPENSES:				
GENERAL GOVERNMENT	66,847	66,847	0	0%
PUBLIC SAFETY	9,050	9,050	1,839	20%
ECONOMIC ENVIRONMENT	737,050	737,050	279,813	38%
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%
	1,590,101	1,590,101	958,674	60%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	110,354	110,354	42,107	38%
OPERATING EXPENDITURES	691,158	518,281	164,143	32%
CAPITAL OUTLAY	651,962	824,839	700,512	85%
DEBT SERVICE	99,280	99,280	49,640	50%
GRANTS & AIDS	27,347	27,347	2,272	8%
NON-OPERATING	10,000	10,000	0	0%
	1,590,101	1,590,101	958,674	60%

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

SPECIAL REVENUE FUNDS REVENUES

<u>REVENUE SOURCE</u>	<u>FY 19/20 APPROVED BUDGET</u>	<u>FY 19/20 AMENDED BUDGET</u>	<u>RECEIVED TO DATE FY 19/20</u>	<u>PERCENT COLLECTED</u>
<u>TAXES</u>				
DISCRETIONARY SALES SURTAX	641,646	641,646	258,912	40%
SUBTOTAL	641,646	641,646	258,912	40%
<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	1,286	46%
SUBTOTAL	2,800	2,800	1,286	46%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	4,300	4,300	1,165	27%
RENTALS AND LEASES	7,500	7,500	4,200	56%
CONTRIBUTIONS AND DONATIONS	0	0	7,656	NA+
OTHER MISCELLANEOUS REVENUE	50,000	50,000	0	0%
SUBTOTAL	61,800	61,800	13,021	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	748,461	47%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	179,374	27%	486,516	73%	100%
TOTAL EXPENDITURES	733,013	179,374	24%	486,516	66%	91%
<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	4,000	14%	5,600	20%	33%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	28,690	4,000	14%	5,600	20%	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	42,107	38%	0	0%	38%
OPERATING EXPENDITURES	331,120	76,201	23%	74,971	23%	46%
CAPITAL OUTLAY	158,949	21,306	13%	13,316	8%	22%
DEBT SERVICE	99,280	49,640	50%	0	0%	50%
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	191,526	26%	88,287	12%	38%
SPECIAL REVENUE FUNDS	1,590,101	378,271	24%	580,403	37%	60%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 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	22	5%
NON-OPERATING	836,702	836,702	849,789	102%
	837,127	837,127	849,811	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 MARCH 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	22	5%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	425	425	22	5%
<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	849,811	102%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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 MARCH 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	3,687,572	47%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	0	0	17	NA+
NON-OPERATING	20,382	20,382	0	0%
	7,811,384	7,811,384	3,687,589	47%
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	6,508,178	93%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	3,816	3,816	0	0%
	7,811,384	7,811,384	6,643,552	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	6,578,740	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	6,643,552	85%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	614,399	9%
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	3,687,572	47%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	0	0	17	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	0	17	NA+
<u>NON-OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	0	0	0	0%
USE OF FUND BALANCE	20,382	20,382	0	0%
SUBTOTAL	20,382	20,382	0	0%
 CAPITAL PROJECTS FUNDS	 7,811,384	 7,811,384	 3,687,589	 47%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	3,514,284	62%	1,721,735	30%	92%
TOTAL EXPENDITURES	5,671,048	3,514,284	62%	1,721,735	30%	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	21,000	38%	34,497	62%	100%
CAPITAL OUTLAY	919,186	512,804	56%	359,688	39%	95%
TOTAL EXPENDITURES	974,683	533,804	55%	394,185	40%	95%
CAPITAL PROJECT FUNDS	7,811,384	4,449,566	57%	2,193,986	28%	85%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 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	8,667,703	46%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	372,400	372,400	313,613	84%
NON-OPERATING	7,388,909	7,388,909	0	0%
	<u>26,440,321</u>	<u>26,440,321</u>	<u>8,981,316</u>	<u>34%</u>
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	12,211,780	46%
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>12,211,780</u>	<u>46%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	1,656,510	1,656,510	774,067	47%
OPERATING EXPENDITURES	1,604,566	1,614,566	825,552	51%
CAPITAL OUTLAY	8,599,901	8,589,901	2,742,862	32%
DEBT SERVICE	1,308,554	1,308,554	1,022,857	78%
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	2,960,411	35%
	<u>26,440,321</u>	<u>26,440,321</u>	<u>12,211,780</u>	<u>46%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	6,499,622	46%
PHYSICAL ENVIRONMENT-WATER	1,724,675	1,724,675	874,528	51%
PHYSICAL ENVIRONMENT-WASTEWATER	2,744,800	2,744,800	1,263,415	46%
PHYSICAL ENVIRONMENT-MOSQUITO	60,000	60,000	30,138	50%
SUBTOTAL	18,679,012	18,679,012	8,667,703	46%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	119,500	119,500	50,827	43%
RENTS & ROYALTIES	32,000	32,000	0	0%
OTHER MISCELLANEOUS REVENUE	220,900	220,900	262,786	119%
SUBTOTAL	372,400	372,400	313,613	84%
<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	8,981,316	34%

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

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	432,887	43%	0	0%	43%
OPERATING EXPENDITURES	534,619	216,084	40%	133,833	25%	65%
CAPITAL OUTLAY	5,582,843	558,051	10%	340,578	6%	16%
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	2,960,411	35%	0	0%	35%
TOTAL EXPENDITURES	18,991,960	7,629,852	40%	474,411	2%	43%
<u>WATER UTILITY</u>						
PERSONAL SERVICES	212,583	128,696	61%	0	0%	61%
OPERATING EXPENDITURES	418,979	112,887	27%	28,459	7%	34%
CAPITAL OUTLAY	1,664,877	672,456	40%	144,261	9%	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	1,628,801	44%	172,720	5%	49%
<u>WASTEWATER UTILITY</u>						
PERSONAL SERVICES	420,301	212,425	51%	0	0%	51%
OPERATING EXPENDITURES	625,099	267,060	43%	65,809	11%	53%
CAPITAL OUTLAY	1,307,181	499,883	38%	501,443	38%	77%
DEBT SERVICE	661,646	416,231	63%	0	0%	63%
NON-OPERATING	645,384	297,692	46%	0	0%	46%
TOTAL EXPENDITURES	3,659,611	1,693,291	46%	567,252	16%	62%
<u>MOSQUITO CONTROL</u>						
PERSONAL SERVICES	7,548	59	1%	0	0%	1%
OPERATING EXPENDITURES	35,869	1,421	4%	0	0%	4%
CAPITAL OUTLAY	35,000	0	0%	26,191	75%	75%
NON-OPERATING	27,783	17,783	64%	0	0%	64%
TOTAL EXPENDITURES	106,200	19,263	18%	26,191	25%	43%
ENTERPRISE FUNDS	26,440,321	10,971,206	41%	1,240,573	5%	46%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 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	8,512	43%
NON-OPERATING	2,969,213	2,969,213	1,818,352	61%
	2,989,213	2,989,213	1,831,932	61%
EXPENSES:				
GENERAL GOVERNMENT	2,258,002	2,258,002	1,139,068	50%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	731,211	731,211	392,251	54%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	2,989,213	2,989,213	1,531,319	51%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	1,728,772	1,728,772	777,339	45%
OPERATING EXPENDITURES	776,517	776,517	402,846	52%
CAPITAL OUTLAY	158,000	158,000	125,210	79%
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	1,531,319	51%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	5,917	30%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	2,595	NA+
SUBTOTAL	20,000	20,000	8,512	43%
<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	1,831,932	61%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	130,283	49%	0	0%	49%
OPERATING EXPENDITURES	33,295	11,834	36%	0	0%	36%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	297,152	142,117	48%	0	0%	48%
<u>FAS / UTILITY BILLING</u>						
PERSONAL SERVICES	323,121	154,355	48%	0	0%	48%
OPERATING EXPENDITURES	131,079	60,057	46%	12,960	10%	56%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	454,200	214,412	47%	12,960	3%	50%
<u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u>						
PERSONAL SERVICES	628,413	283,193	45%	0	0%	45%
OPERATING EXPENDITURES	250,209	58,394	23%	16,440	7%	30%
CAPITAL OUTLAY	105,000	93,819	89%	0	0%	89%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	983,622	435,406	44%	16,440	2%	46%
<u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u>						
PERSONAL SERVICES	55,974	26,290	47%	0	0%	47%
OPERATING EXPENDITURES	27,157	19,607	72%	0	0%	72%
CAPITAL OUTLAY	10,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	93,131	45,897	49%	0	0%	49%
<u>ISF - COMPLIANCE AND RISK MANAGEMENT</u>						
PERSONAL SERVICES	35,136	16,621	47%	0	0%	47%
OPERATING EXPENDITURES	492	284	58%	0	0%	58%
TOTAL EXPENDITURES	35,628	16,905	47%	0	0%	47%
<u>ISF - FAS / INFORMATION</u>						
PERSONAL SERVICES	61,345	29,007	47%	0	0%	47%
OPERATING EXPENDITURES	7,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	68,345	29,007	42%	0	0%	42%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	137,590	38%	0	0%	38%
OPERATING EXPENDITURES	327,285	81,430	25%	141,840	43%	68%
CAPITAL OUTLAY	43,000	31,391	73%	0	0%	73%
TOTAL EXPENDITURES	731,211	250,411	34%	141,840	19%	54%
<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	1,360,079	45%	171,240	6%	51%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 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	5,057,298	71%
PERMITS, FEES & ASSESSMENTS	699,372	699,372	262,960	38%
INTERGOVERNMENTAL	9,117,999	9,117,999	4,388,442	48%
CHARGES FOR SERVICES	19,983,427	19,983,427	9,311,575	47%
FINES AND FORFEITURES	29,800	29,800	22,296	75%
MISCELLANEOUS REVENUE	584,725	584,725	379,262	65%
NON-OPERATING	14,961,342	14,961,342	4,851,973	32%
	52,539,274	52,539,274	24,273,806	46%

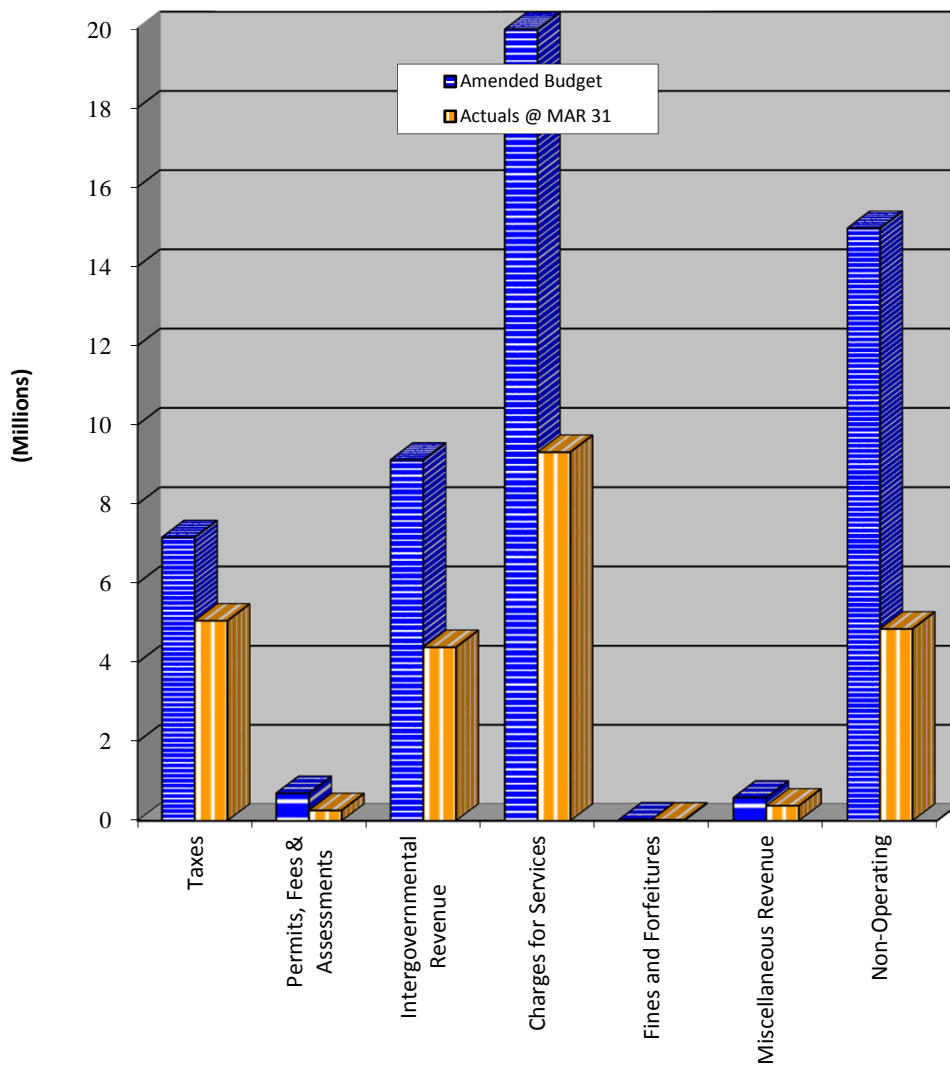
EXPENSES:				
GENERAL GOVERNMENT	8,437,723	8,437,723	4,683,204	56%
PUBLIC SAFETY	4,185,973	4,185,973	2,338,853	56%
ECONOMIC ENVIRONMENT	737,050	737,050	279,813	38%
PHYSICAL ENVIRONMENT	28,724,188	28,724,188	13,441,901	47%
TRANSPORTATION	8,361,223	8,361,223	7,115,221	85%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	2,093,117	2,093,117	1,364,302	65%
	52,539,274	52,539,274	29,223,294	56%

MAJOR EXPENDITURE CATEGORIES:

PERSONAL SERVICES	10,134,752	10,134,752	4,702,752	46%
OPERATING EXPENDITURES	6,236,580	6,178,792	3,556,132	58%
CAPITAL OUTLAY	19,102,848	19,160,636	11,203,387	58%
DEBT SERVICE	2,470,885	2,470,885	1,946,366	79%
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	2,960,411	35%
	52,539,274	52,539,274	29,223,294	56%

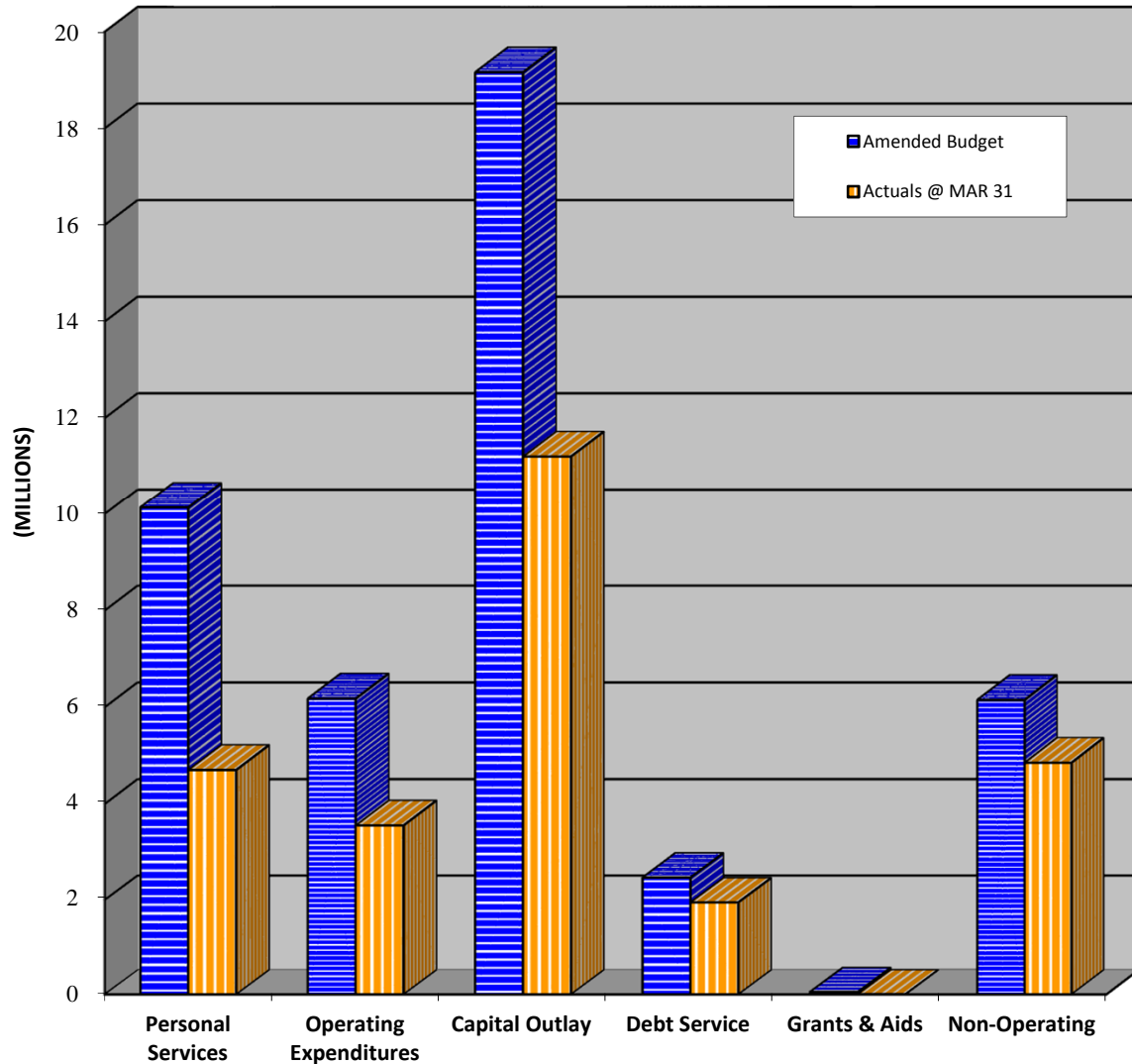
Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 46% of budget for the fiscal year. Taxes are at 71% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (38%); Intergovernmental Revenue (48%); Charges for Services (47%); Fines and Forfeitures (75%); Miscellaneous Revenue (65%); and Non-Operating Revenue (32%).



Expenditures by Major Category All City Funds

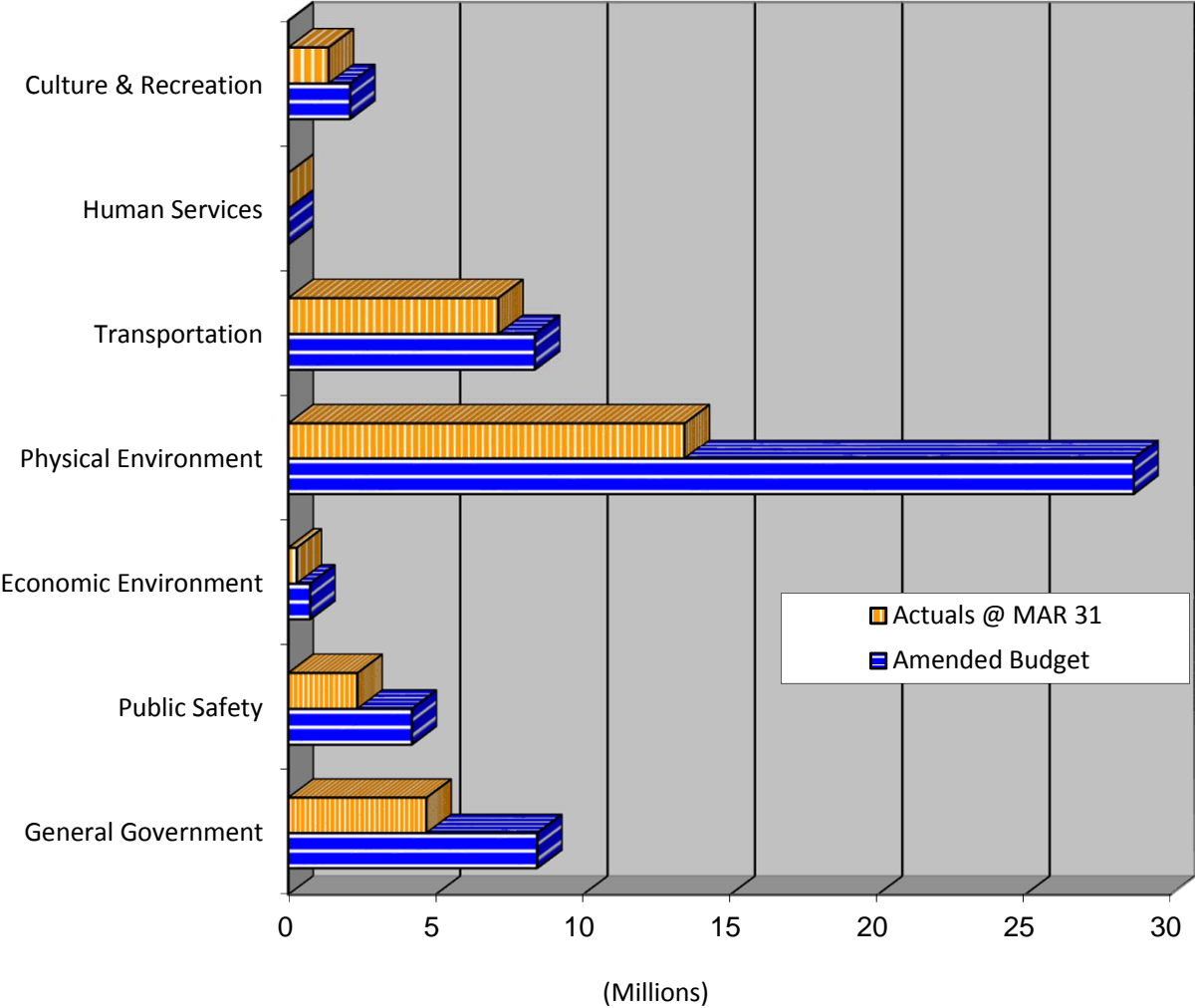
Overall, City expenditures and encumbrances are at 56% of budget for the period. The Personal Services category is at 46% of budget for the fiscal year. The Operating Expenditures category is at 58%, with encumbrances for legal and residential waste collection services of approximately \$470K. Capital Outlay is at 58%, Debt Service is 79%, Grants & Aids is 5% and Non-Operating Expenditures are at 79%. Encumbrances for future expenditures account for 10.0% (aprox. \$5.3M) 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 56% of budget with General Government expenses at 56%, Public Safety at 56%, Economic Environment at 38%, Physical Environment at 47% (Enterprise Funds, Water Collection and Distribution & residential waste collection services), Transportation at 85%, and Culture & Recreation at 65%.



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

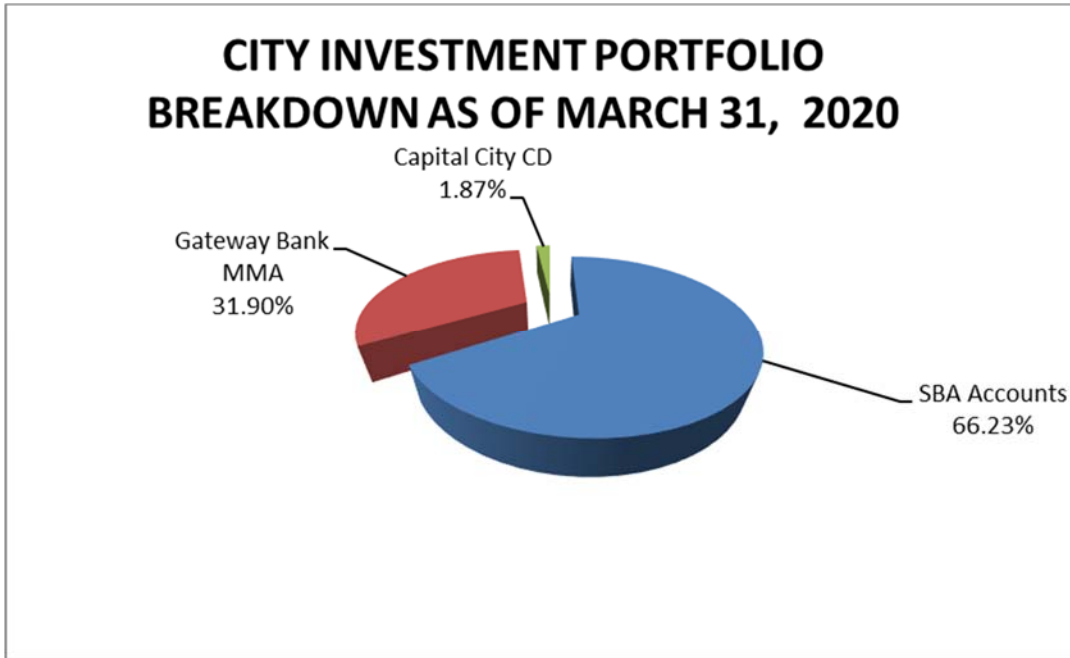
The Rate of Return on Investment refers to the benefits (the profits) to an investor or organization relative to the cost of the initial investment. It is similar to the rate of profit as a measure of profitability.

Conclusion

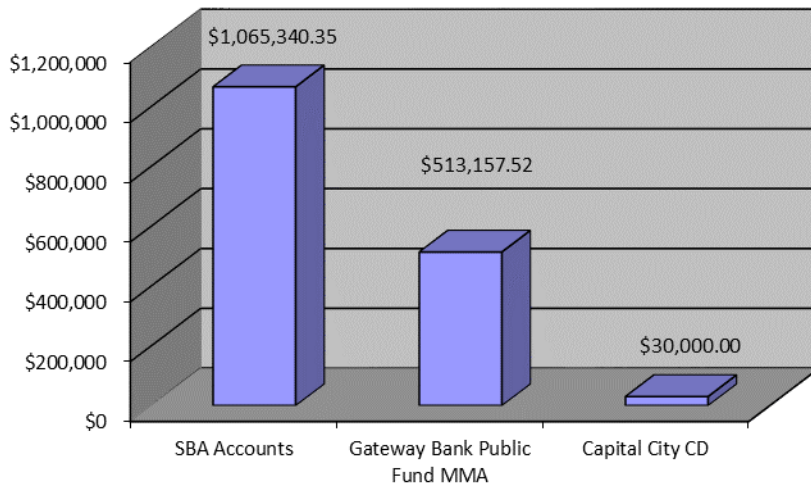
The City's cash and investments are pursuant to Section 218.415, Florida Statutes as well as the City's own adopted Investment Policy. To ensure that the City's funds are effectively managed, the Finance Director and other appropriate staff shall annually complete eight (8) hours of continuing professional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

INVESTMENTS AND CASH

As of March 31, 2020, the City's investment portfolio totaled **\$1,608,497.87**. 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 MARCH 31, 2020



INVESTMENTS AND CASH

As of March 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 **\$20,595,591.12**. 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	March Balance	Percentage of Total
Operating Account	\$15,902,025.37	77.21%
Payroll Account	\$7,861.99	0.04%
CRA Account	\$867,663.73	4.21%
Police Forfeiture Account	\$12,424.28	0.06%
Section 108 Account	\$119,044.15	0.58%
Series 2016 Repayment Account	\$610,845.91	2.97%
Series 2019 Projects Account	\$1,045,418.98	5.08%
Deposit Account	\$1,746,085.41	8.48%
Explorer Account	\$5,039.29	0.02%
SRF Repayment Account	\$207,567.82	1.01%
Heritage Oaks Account	\$8,429.40	0.04%
Tara Village Surety Account	\$63,184.79	0.31%
TOTAL	\$20,595,591.12	100.00%