

CITY OF ALACHUA



FISCAL ANALYSIS REPORT

FISCAL YEAR 2019-2020
THROUGH JANUARY 31, 2020

MARCH 9, 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 - 33.3%.**
- **Encumbrances: Funds committed for future expenses.**

ALL FUNDS SUMMARY



	FY 19/20 AMENDED BUDGET	PERCENT OF TOTAL BUDGET
GENERAL FUND	12,871,128	24.50%
SPECIAL REVENUE FUNDS	1,590,101	3.03%
DEBT SERVICE FUND	837,127	1.59%
CAPITAL PROJECTS FUNDS	7,811,384	14.87%
ENTERPRISE FUNDS	26,440,321	50.32%
INTERNAL SERVICE FUND	<u>2,989,213</u>	<u>5.69%</u>
	52,539,274	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 (64%) –**

- Current Revenues: \$ 7.1M (55%)
- Budgeted Balances: \$ 1.2M (9%)

- **Uses of Funding (46%) –**

- Expenses: \$ 4.7M (36%)
- Encumbrances: \$ 1.3M (10%)

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 (66%) –**

- Current Revenues: \$ 635K (40%)
- Budgeted Balances: \$ 407K (26%)

- **Uses of Funding (59%) –**

- Expenses: \$ 322K (20%)
- Encumbrances: \$ 620K (39%)

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 (51%) –**

- Expenses: \$ 431K (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 (31%) –**

- Current Revenues: \$ 2.4M (31%)
- Budgeted Balances: \$ 20K (<1%)

- **Uses of Funding (85%) –**

- Expenses: \$ 2.8M (36%)
- Encumbrances: \$ 3.8M (49%)

ENTERPRISE FUNDS



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

ENTERPRISE FUNDS



- **Sources of Funding (51%) –**

- Current Revenues: \$ 6.0M (23%)
- Budgeted Balances: \$ 7.4M (28%)

- **Uses of Funding (35%) –**

- Expenses: \$ 8.1M (31%)
- Encumbrances: \$ 1.1M (4%)

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 (37%) –**

- Expenses: \$ 814K (27%)
- Encumbrances: \$ 301K (10%)

ALL FUNDS SUMMARY



- **Amended FY 19/20 Budget = \$ 52,539,274**
- **Sources of Funding (54%) –**
 - Current Revenues: \$ 18.8M (36%)
 - Budgeted Balances: \$ 9.2M (18%)
- **Uses of Funding (46%) –**
 - Expenses: \$ 17.2M (33%)
 - Encumbrances: \$ 7.2M (13%)

INVESTMENTS / CASH HOLDINGS



- **Investment portfolio total = \$ 1,605,486.18**
 - State Board of Administration (SBA) = \$ 1.1M
 - Money Market Account = \$ 513K
 - Certificate of Deposit = \$ 30K

- **Cash holdings total = \$ 20,904,756.71**
 - Operating Account = \$ 16.8M
 - CRA Account = \$ 909K
 - Customer Deposit Accounts = \$ 1.7M
 - Series 2016 Repayment Account = \$ 17K
 - Section 108 Account = \$ 56K
 - SRF Money Market account = \$ 139K
 - Series 2019 Projects Account = \$ 1.2M
 - Other Accounts = \$ 97K

CONCLUSION



- **Revenues and Expenses**
- **CDBG – NR road resurfacing / sidewalks**
- **Audit Wrapping Up**



City of
ALACHUA

THE GOOD LIFE COMMUNITY

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

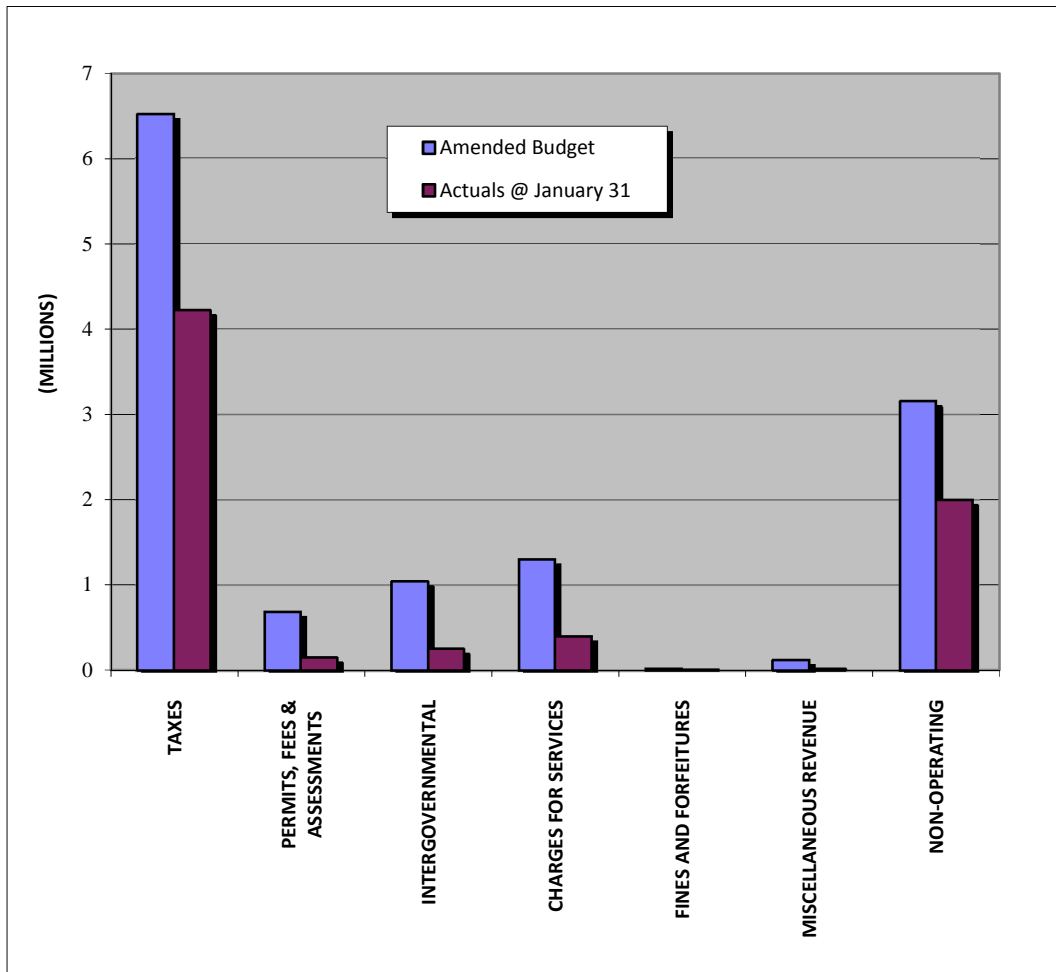
GENERAL FUND

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	4,224,768	65%
PERMITS, FEES & ASSESSMENTS	688,812	688,812	159,690	23%
INTERGOVERNMENTAL	1,044,304	1,044,304	258,586	25%
CHARGES FOR SERVICES	1,304,415	1,304,415	407,047	31%
FINES AND FORFEITURES	27,000	27,000	14,059	52%
MISCELLANEOUS REVENUE	130,100	130,100	27,010	21%
NON-OPERATING	3,155,534	3,155,534	2,000,000	63%
	12,871,128	12,871,128	7,091,159	55%
EXPENSES:				
GENERAL GOVERNMENT	5,275,747	5,275,747	2,393,221	45%
PUBLIC SAFETY	4,176,923	4,176,923	1,812,169	43%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	718,200	718,200	692,897	96%
TRANSPORTATION	1,359,421	1,359,421	537,371	40%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	1,340,837	1,340,837	544,844	41%
	12,871,128	12,871,128	5,980,502	46%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	6,639,116	6,639,116	2,121,252	32%
OPERATING EXPENDITURES	3,088,460	3,174,460	1,881,031	59%
CAPITAL OUTLAY	1,957,480	1,871,480	1,012,275	54%
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	5,980,502	46%

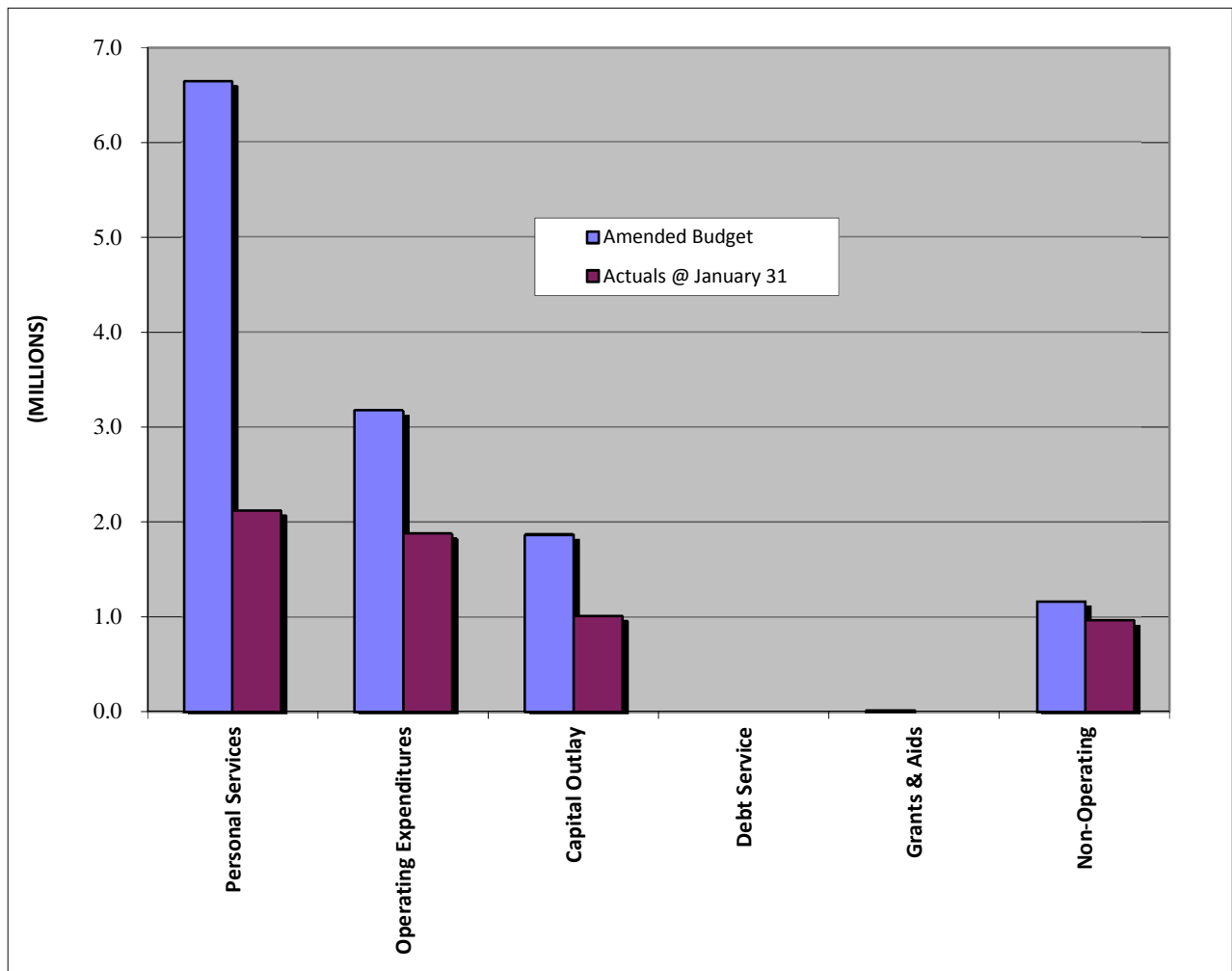
**Revenues by Major Category
General Fund**

As of January 31, 2020, the City of Alachua collected 55% of budgeted General Fund revenues. Tax collections are at 65%. 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 23%. The Intergovernmental Revenues are at 25%. Charges for Services are at 31%, Fines & Forfeitures are at 52%, Miscellaneous Revenues are at 21% and Non-Operating Revenues are at 63%.



Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 46%. Personal Services are at 32% with Operating Expenditures at 59%. The Capital Outlay category is at 54%, Grants & Aids are 0% and Non-Operating expenditures are at 83%. Encumbrances for legal and residential waste collection account for 10% of the expense line total (aprox. \$608K).



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

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>
<u>TAXES</u>				
AD VALOREM TAXES	4,362,823	4,362,823	3,570,284	82%
LOCAL OPTION FUEL TAXES	255,705	255,705	41,094	16%
UTILITY SERVICES TAXES	1,525,000	1,525,000	454,438	30%
COMMUNICATIONS SERVICES TAXES	328,435	328,435	115,448	35%
LOCAL BUSINESS TAXES	49,000	49,000	43,504	89%
SUBTOTAL	6,520,963	6,520,963	4,224,768	65%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
BUILDING PERMITS	335,812	335,812	59,564	18%
FRANCHISE FEES	353,000	353,000	100,126	28%
SUBTOTAL	688,812	688,812	159,690	23%
<u>INTERGOVERNMENTAL REVENUE</u>				
STATE-SHARED REVENUES	1,044,304	1,044,304	258,586	25%
GRANTS	0	0	0	0%
SUBTOTAL	1,044,304	1,044,304	258,586	25%
<u>CHARGES FOR SERVICES</u>				
GENERAL GOVERNMENT	74,475	74,475	28,978	39%
PUBLIC SAFETY	312,000	312,000	79,420	25%
PHYSICAL ENVIRONMENT	825,840	825,840	272,496	33%
TRANSPORTATION	0	0	0	0%
CULTURE & RECREATION	92,100	92,100	26,153	28%
OTHER CHARGES FOR SVCS	0	0	0	0%
SUBTOTAL	1,304,415	1,304,415	407,047	31%
<u>FINES & FORFEITURES</u>				
FINES & FORFEITURES	27,000	27,000	10,559	39%
OTHER FINES & FORFEITURES	0	0	3,500	NA+
SUBTOTAL	27,000	27,000	14,059	52%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	100,000	100,000	17,629	18%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	30,100	30,100	9,381	31%
SUBTOTAL	130,100	130,100	27,010	21%
<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	7,091,159	55%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 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	36,684	36%	0	0%	36%
OPERATING EXPENDITURES	27,966	8,726	31%	1,254	4%	36%
CAPITAL OUTLAY	1,400	1,147	82%	0	0%	82%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	130,832	46,557	36%	1,254	1%	37%
CITY MANAGER'S OFFICE						
PERSONAL SERVICES	368,328	118,200	32%	0	0%	32%
OPERATING EXPENDITURES	55,827	19,497	35%	0	0%	35%
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	137,697	32%	0	0%	32%
DEPUTY CITY CLERK						
PERSONAL SERVICES	148,527	50,948	34%	0	0%	34%
OPERATING EXPENDITURES	51,427	23,165	45%	0	0%	45%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	199,954	74,113	37%	0	0%	37%
CITY ATTORNEY						
OPERATING EXPENDITURES	165,558	33,213	20%	93,659	57%	77%
TOTAL EXPENDITURES	165,558	33,213	20%	93,659	57%	77%
INFORMATION & TECHNOLOGY SERVICES						
PERSONAL SERVICES	150,930	44,932	30%	0	0%	30%
OPERATING EXPENDITURES	151,627	84,572	56%	43,379	29%	84%
CAPITAL OUTLAY	204,000	27,353	13%	3,535	2%	15%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	506,557	156,857	31%	46,914	9%	40%
FINANCE						
PERSONAL SERVICES	507,207	167,518	33%	0	0%	33%
OPERATING EXPENDITURES	87,279	51,514	59%	8,750	10%	69%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	594,486	219,032	37%	8,750	1%	38%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 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	51,227	31%	0	0%	31%
OPERATING EXPENDITURES	48,727	21,367	44%	4,550	9%	53%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	212,098	72,594	34%	4,550	2%	36%
<u>FACILITIES MAINTENANCE</u>						
PERSONAL SERVICES	453,564	149,682	33%	0	0%	33%
OPERATING EXPENDITURES	177,608	42,906	24%	24,021	14%	38%
CAPITAL OUTLAY	70,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	701,172	192,588	27%	24,021	3%	31%
<u>GRANTS & CONTRACTS</u>						
PERSONAL SERVICES	0	0	0%	0	0%	0%
OPERATING EXPENDITURES	55,500	53	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	55,500	53	0%	0	0%	0%
<u>CP&D-PLANNING & DEVELOPMENT</u>						
PERSONAL SERVICES	450,595	145,071	32%	0	0%	32%
OPERATING EXPENDITURES	87,735	25,072	29%	7,076	8%	37%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	538,330	170,143	32%	7,076	1%	33%
<u>COMPLIANCE & RISK MANAGEMENT</u>						
PERSONAL SERVICES	314,387	95,732	30%	0	0%	30%
OPERATING EXPENDITURES	52,046	6,397	12%	0	0%	12%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	366,433	102,129	28%	0	0%	28%
<u>CP&D-BEAUTIFICATION BOARD</u>						
OPERATING EXPENDITURES	20,000	6,039	30%	10,054	50%	80%
TOTAL EXPENDITURES	20,000	6,039	30%	10,054	50%	80%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 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	4,131	29%	0	0%	29%
OPERATING EXPENDITURES	120,500	14,041	12%	1,812	2%	13%
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	984,116	72%	1,812	0%	72%
PS-SOLID WASTE DISPOSAL						
OPERATING EXPENDITURES	718,200	178,839	25%	514,058	72%	96%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	718,200	178,839	25%	514,058	72%	96%
PS-PUBLIC WORKS						
PERSONAL SERVICES	474,719	107,124	23%	0	0%	23%
OPERATING EXPENDITURES	285,205	67,661	24%	120,708	42%	66%
CAPITAL OUTLAY	599,497	185,705	31%	56,173	9%	40%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,359,421	360,490	27%	176,881	13%	40%
BUILDING INSPECTIONS						
PERSONAL SERVICES	178,387	57,388	32%	0	0%	32%
OPERATING EXPENDITURES	31,678	6,661	21%	0	0%	21%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	210,065	64,049	30%	0	0%	30%
APD-PATROL & ADMIN						
PERSONAL SERVICES	2,447,615	827,054	34%	0	0%	34%
OPERATING EXPENDITURES	441,665	168,810	38%	34,493	8%	46%
CAPITAL OUTLAY	300,683	193,663	64%	75,903	25%	90%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,189,963	1,189,527	37%	110,396	3%	41%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 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	122,862	30%	0	0%	30%
OPERATING EXPENDITURES	18,942	7,291	38%	18,860	100%	138%
CAPITAL OUTLAY	313,100	247,927	79%	43,122	14%	93%
TOTAL EXPENDITURES	747,795	378,080	51%	61,982	8%	59%
<u>APD-SCHOOL CROSSING GUARDS</u>						
OPERATING EXPENDITURES	24,100	6,214	26%	0	0%	26%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	24,100	6,214	26%	0	0%	26%
<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	142,699	32%	0	0%	32%
OPERATING EXPENDITURES	547,870	159,759	29%	64,639	12%	41%
CAPITAL OUTLAY	342,800	1,008	0%	176,739	52%	52%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,340,837	303,466	23%	241,378	18%	41%
GENERAL FUND	12,871,128	4,677,487	36%	1,303,015	10%	46%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 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	150,676	23%
PERMITS, FEES & ASSESSMENTS	10,560	10,560	6,842	65%
INTERGOVERNMENTAL REVENUE	282,693	282,693	282,352	100%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	2,800	2,800	738	26%
MISCELLANEOUS REVENUE	61,800	61,800	10,891	18%
NON-OPERATING	590,602	590,602	183,832	31%
	1,590,101	1,590,101	635,331	40%
EXPENSES:				
GENERAL GOVERNMENT	66,847	66,847	0	0%
PUBLIC SAFETY	9,050	9,050	1,839	20%
ECONOMIC ENVIRONMENT	737,050	737,050	263,390	36%
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	942,251	59%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	110,354	110,354	31,211	28%
OPERATING EXPENDITURES	691,158	691,158	158,616	23%
CAPITAL OUTLAY	651,962	651,962	700,512	107%
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	942,251	59%

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

SPECIAL REVENUE FUNDS REVENUES

REVENUE SOURCE	FY 19/20 APPROVED BUDGET	FY 19/20 AMENDED BUDGET	RECEIVED TO DATE FY 19/20	PERCENT COLLECTED
<u>TAXES</u>				
DISCRETIONARY SALES SURTAX	641,646	641,646	150,676	23%
SUBTOTAL	641,646	641,646	150,676	23%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
OTHER CHARGES AND FEES	0	0	1,050	NA+
SPECIAL ASSESSMENTS	10,560	10,560	5,792	55%
SUBTOTAL	10,560	10,560	6,842	65%
<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	738	26%
SUBTOTAL	2,800	2,800	738	26%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	4,300	4,300	941	22%
RENTALS AND LEASES	7,500	7,500	3,000	40%
CONTRIBUTIONS AND DONATIONS	0	0	6,950	NA+
OTHER MISCELLANEOUS REVENUE	50,000	50,000	0	0%
SUBTOTAL	61,800	61,800	10,891	18%
<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	635,331	40%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 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	240,000	0	0%	0	0%	0%
CAPITAL OUTLAY	493,013	179,374	36%	486,516	99%	135%
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	2,400	8%	7,200	25%	33%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	28,690	2,400	8%	7,200	25%	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	31,211	28%	0	0%	28%
OPERATING EXPENDITURES	331,120	48,409	15%	97,236	29%	44%
CAPITAL OUTLAY	158,949	5,275	3%	29,347	18%	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	136,807	19%	126,583	17%	36%
SPECIAL REVENUE FUNDS	1,590,101	321,952	20%	620,299	39%	59%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 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	7	2%
NON-OPERATING	836,702	836,702	849,789	102%
	837,127	837,127	849,796	102%
EXPENSES:				
GENERAL GOVERNMENT	837,127	837,127	430,732	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%
	837,127	837,127	430,732	51%
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	430,732	51%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	0	0	0	0%
POWER COSTS	0	0	0	0%
	837,127	837,127	430,732	51%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 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	7	2%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	425	425	7	2%
<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	849,796	102%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 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	425,801	66%	0	0%	66%
TOTAL EXPENDITURES	643,014	425,801	66%	0	0%	66%
DEBT SERVICE FUND	837,127	430,732	51%	0	0%	51%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 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	2,403,512	31%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	0	0	12	NA+
NON-OPERATING	20,382	20,382	0	0%
	7,811,384	7,811,384	2,403,524	31%
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	6,495,793	93%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	3,816	3,816	0	0%
	7,811,384	7,811,384	6,631,167	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	6,566,355	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	6,631,167	85%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
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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	335,270	5%
STATE GRANTS	800,000	800,000	2,068,242	259%
GRANTS FROM OTHER LOCAL UNITS	0	0	0	0%
SUBTOTAL	7,791,002	7,791,002	2,403,512	31%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	0	0	12	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	0	12	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	2,403,524	31%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
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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	45,975	6%	87,959	11%	17%
TOTAL EXPENDITURES	800,000	45,975	6%	87,959	11%	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	2,021,705	36%	3,214,314	57%	92%
TOTAL EXPENDITURES	5,671,048	2,021,705	36%	3,214,314	57%	92%
CDBG - NEIGHBORHOOD REVITALIZATION						
OPERATING EXPENDITURES	10,800	7,875	73%	0	0%	73%
CAPITAL OUTLAY	345,271	329,270	95%	0	0%	95%
TOTAL EXPENDITURES	356,071	337,145	95%	0	0%	95%
CDBG - ECONOMIC DEVELOPMENT						
OPERATING EXPENDITURES	55,497	12,600	23%	42,897	77%	100%
CAPITAL OUTLAY	919,186	384,880	42%	482,252	52%	94%
TOTAL EXPENDITURES	974,683	397,480	41%	525,149	54%	95%
CAPITAL PROJECT FUNDS	7,811,384	2,803,745	36%	3,827,422	49%	85%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
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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	5,871,902	31%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	372,400	372,400	132,349	36%
NON-OPERATING	7,388,909	7,388,909	0	0%
	<u>26,440,321</u>	<u>26,440,321</u>	<u>6,004,251</u>	<u>23%</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	9,264,556	35%
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>9,264,556</u>	<u>35%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	1,656,510	1,656,510	528,862	32%
OPERATING EXPENDITURES	1,604,566	1,604,566	703,111	44%
CAPITAL OUTLAY	8,599,901	8,599,901	2,081,550	24%
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	3,886,030	80%
POWER COSTS	8,396,000	8,396,000	1,832,831	22%
	<u>26,440,321</u>	<u>26,440,321</u>	<u>9,264,556</u>	<u>35%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
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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	4,368,952	31%
PHYSICAL ENVIRONMENT-WATER	1,724,675	1,724,675	604,663	35%
PHYSICAL ENVIRONMENT-WASTEWATER	2,744,800	2,744,800	878,223	32%
PHYSICAL ENVIRONMENT-MOSQUITO	60,000	60,000	20,064	33%
SUBTOTAL	18,679,012	18,679,012	5,871,902	31%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	119,500	119,500	39,504	33%
RENTS & ROYALTIES	32,000	32,000	0	0%
OTHER MISCELLANEOUS REVENUE	220,900	220,900	92,845	42%
SUBTOTAL	372,400	372,400	132,349	36%
<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	6,004,251	23%

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	299,138	29%	0	0%	29%
OPERATING EXPENDITURES	534,619	172,551	32%	142,665	27%	59%
CAPITAL OUTLAY	5,582,843	214,175	4%	214,565	4%	8%
DEBT SERVICE	472,933	3,884	1%	0	0%	1%
NON-OPERATING	2,989,487	2,989,487	100%	0	0%	100%
POWER COSTS	8,396,000	1,832,831	22%	0	0%	22%
TOTAL EXPENDITURES	18,991,960	5,512,066	29%	357,230	2%	31%
<u>WATER UTILITY</u>						
PERSONAL SERVICES	212,583	81,080	38%	0	0%	38%
OPERATING EXPENDITURES	418,979	76,598	18%	40,062	10%	28%
CAPITAL OUTLAY	1,664,877	575,317	35%	49,848	3%	38%
DEBT SERVICE	173,975	11,260	6%	0	0%	6%
NON-OPERATING	1,212,136	581,068	48%	0	0%	48%
TOTAL EXPENDITURES	3,682,550	1,325,323	36%	89,910	2%	38%
<u>WASTEWATER UTILITY</u>						
PERSONAL SERVICES	420,301	148,585	35%	0	0%	35%
OPERATING EXPENDITURES	615,099	187,477	30%	83,415	14%	44%
CAPITAL OUTLAY	1,317,181	427,624	32%	573,829	44%	76%
DEBT SERVICE	661,646	217,028	33%	0	0%	33%
NON-OPERATING	645,384	297,692	46%	0	0%	46%
TOTAL EXPENDITURES	3,659,611	1,278,407	35%	657,244	18%	53%
<u>MOSQUITO CONTROL</u>						
PERSONAL SERVICES	7,548	59	1%	0	0%	1%
OPERATING EXPENDITURES	35,869	343	1%	0	0%	1%
CAPITAL OUTLAY	35,000	0	0%	26,191	75%	75%
NON-OPERATING	27,783	17,783	64%	0	0%	64%
TOTAL EXPENDITURES	106,200	18,185	17%	26,191	25%	42%
ENTERPRISE FUNDS	26,440,321	8,133,981	31%	1,130,575	4%	35%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 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	385	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	4,998	25%
NON-OPERATING	2,969,213	2,969,213	1,818,352	61%
	2,989,213	2,989,213	1,827,608	61%
EXPENSES:				
GENERAL GOVERNMENT	2,258,002	2,258,002	798,046	35%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	731,211	731,211	317,540	43%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	2,989,213	2,989,213	1,115,586	37%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	1,728,772	1,728,772	516,332	30%
OPERATING EXPENDITURES	776,517	776,517	336,087	43%
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%
	2,989,213	2,989,213	1,115,586	37%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 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	385	NA+
SUBTOTAL	0	0	385	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	3,873	NA+
SUBTOTAL	0	0	3,873	NA+
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	20,000	20,000	3,648	18%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	1,350	NA+
SUBTOTAL	20,000	20,000	4,998	25%
<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	1,827,608	61%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 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	91,318	35%	0	0%	35%
OPERATING EXPENDITURES	33,295	8,938	27%	0	0%	27%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	297,152	100,256	34%	0	0%	34%
<u>FAS / UTILITY BILLING</u>						
PERSONAL SERVICES	323,121	90,634	28%	0	0%	28%
OPERATING EXPENDITURES	131,079	45,399	35%	15,066	11%	46%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	454,200	136,033	30%	15,066	3%	33%
<u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u>						
PERSONAL SERVICES	628,413	190,310	30%	0	0%	30%
OPERATING EXPENDITURES	250,209	39,836	16%	20,314	8%	24%
CAPITAL OUTLAY	105,000	0	0%	84,976	81%	81%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	983,622	230,146	23%	105,290	11%	34%
<u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u>						
PERSONAL SERVICES	55,974	17,869	32%	0	0%	32%
OPERATING EXPENDITURES	27,157	12,654	47%	0	0%	47%
CAPITAL OUTLAY	10,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	93,131	30,523	33%	0	0%	33%
<u>ISF - COMPLIANCE AND RISK MANAGEMENT</u>						
PERSONAL SERVICES	35,136	11,150	32%	0	0%	32%
OPERATING EXPENDITURES	492	255	52%	0	0%	52%
TOTAL EXPENDITURES	35,628	11,405	32%	0	0%	32%
<u>ISF - FAS / INFORMATION</u>						
PERSONAL SERVICES	61,345	19,721	32%	0	0%	32%
OPERATING EXPENDITURES	7,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	68,345	19,721	29%	0	0%	29%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 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	95,330	26%	0	0%	26%
OPERATING EXPENDITURES	327,285	41,132	13%	152,493	47%	59%
CAPITAL OUTLAY	43,000	0	0%	28,585	66%	66%
TOTAL EXPENDITURES	731,211	136,462	19%	181,078	25%	43%
<u>DEBT SERVICE FUND - SERIES 2016</u>						
DEBT SERVICE	225,924	149,606	66%	0	0%	66%
TOTAL EXPENDITURES	225,924	149,606	66%	0	0%	66%
<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	814,152	27%	301,434	10%	37%

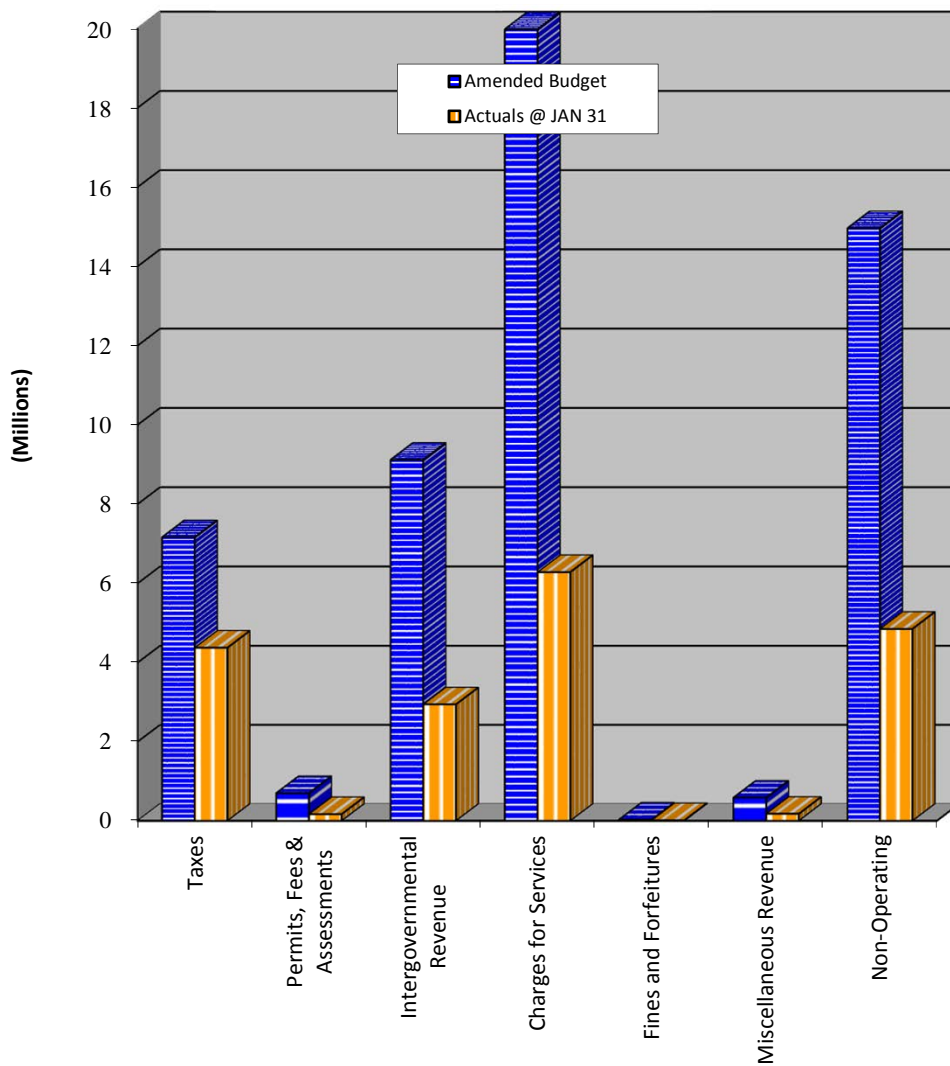
**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 31, 2020**

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	4,375,444	61%
PERMITS, FEES & ASSESSMENTS	699,372	699,372	166,917	24%
INTERGOVERNMENTAL	9,117,999	9,117,999	2,944,450	32%
CHARGES FOR SERVICES	19,983,427	19,983,427	6,282,822	31%
FINES AND FORFEITURES	29,800	29,800	14,797	50%
MISCELLANEOUS REVENUE	584,725	584,725	175,267	30%
NON-OPERATING	14,961,342	14,961,342	4,851,973	32%
	52,539,274	52,539,274	18,811,669	36%
EXPENSES:				
GENERAL GOVERNMENT	8,437,723	8,437,723	3,621,999	43%
PUBLIC SAFETY	4,185,973	4,185,973	1,814,008	43%
ECONOMIC ENVIRONMENT	737,050	737,050	263,390	36%
PHYSICAL ENVIRONMENT	28,724,188	28,724,188	10,419,967	36%
TRANSPORTATION	8,361,223	8,361,223	7,033,164	84%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	2,093,117	2,093,117	1,212,266	58%
	52,539,274	52,539,274	24,364,794	46%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	10,134,752	10,134,752	3,197,657	32%
OPERATING EXPENDITURES	6,236,580	6,322,580	3,143,657	50%
CAPITAL OUTLAY	19,102,848	19,016,848	10,474,253	55%
DEBT SERVICE	2,470,885	2,470,885	862,150	35%
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	1,832,831	22%
	52,539,274	52,539,274	24,364,794	46%

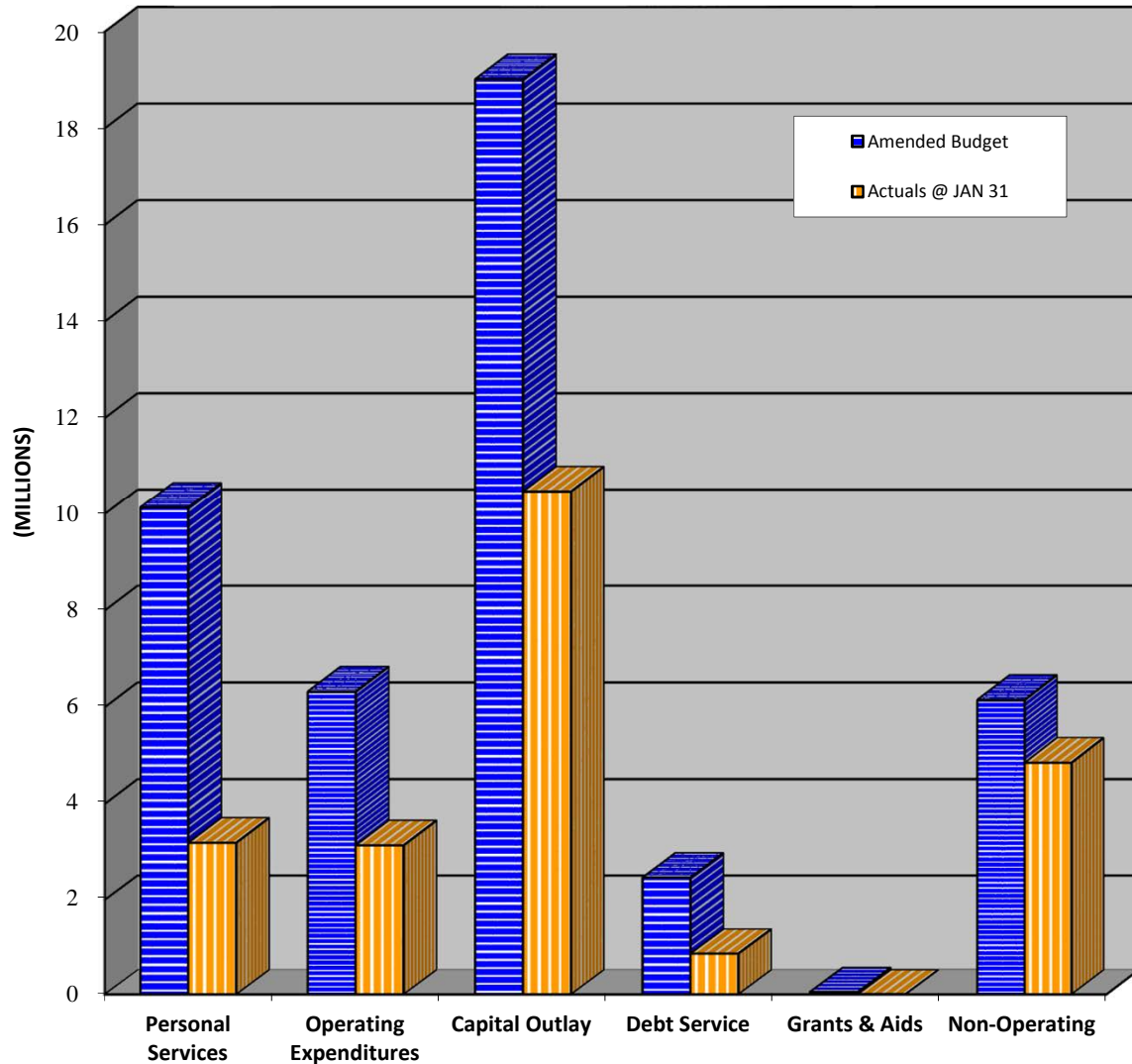
Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 36% of budget for the fiscal year. Taxes are at 61% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (24%); Intergovernmental Revenue (32%); Charges for Services (31%); Fines and Forfeitures (50%); Miscellaneous Revenue (30%); and Non-Operating Revenue (32%).



Expenditures by Major Category All City Funds

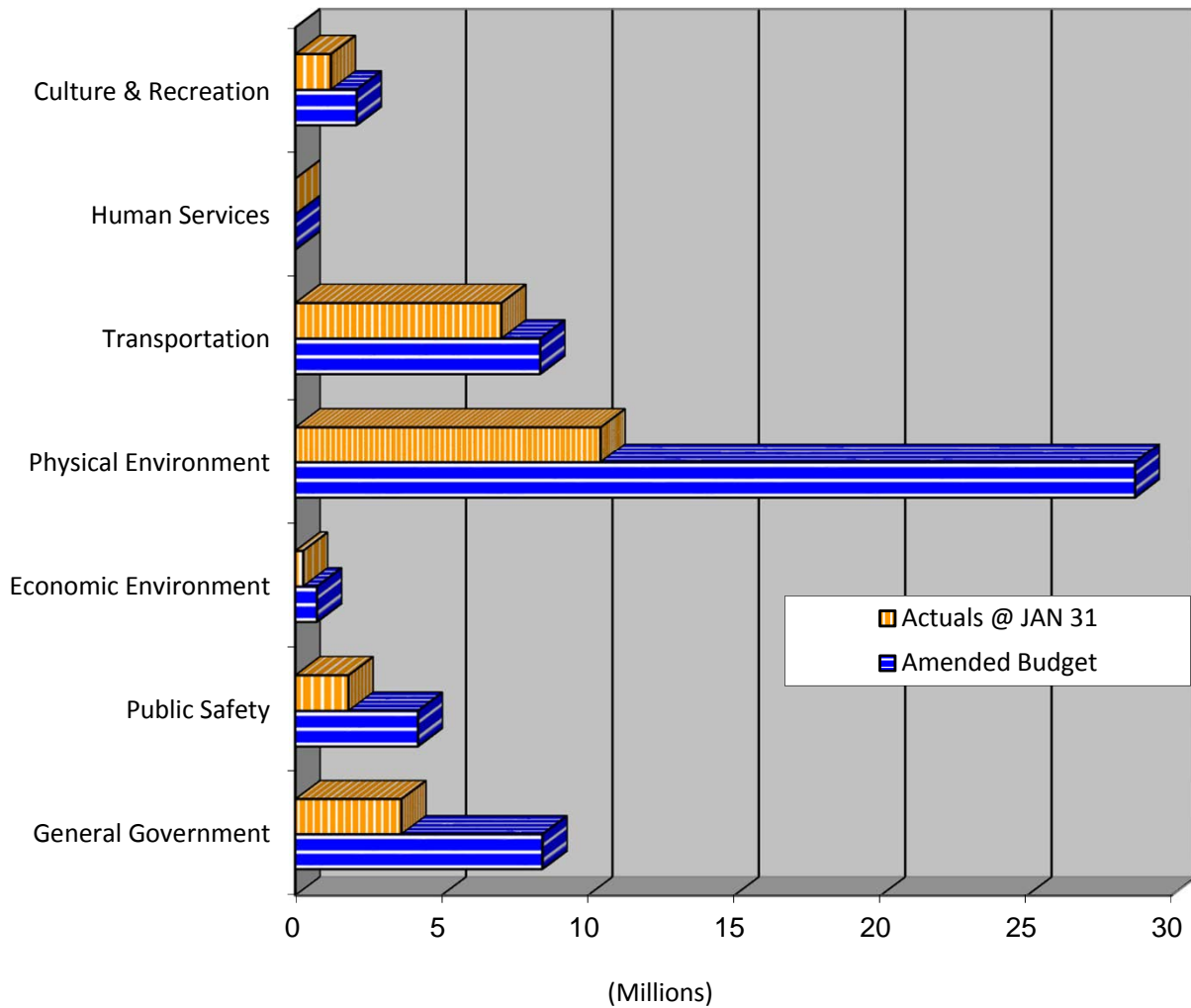
Overall, City expenditures and encumbrances are at 46% of budget for the period. The Personal Services category is at 32% of budget for the fiscal year. The Operating Expenditures category is at 50%, with encumbrances for legal and residential waste collection services of approximately \$608K. Capital Outlay is at 55%, Debt Service is 35%, Grants & Aids is 5% and Non-Operating Expenditures are at 79%. Encumbrances for future expenditures account for 13.7% (aprox. \$7.2M) 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 46% of budget with General Government expenses at 43%, Public Safety at 43%, Economic Environment at 36%, Physical Environment at 36% (Enterprise Funds, Water Collection and Distribution & residential waste collection services), Transportation at 84%, and Culture & Recreation at 58%.



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

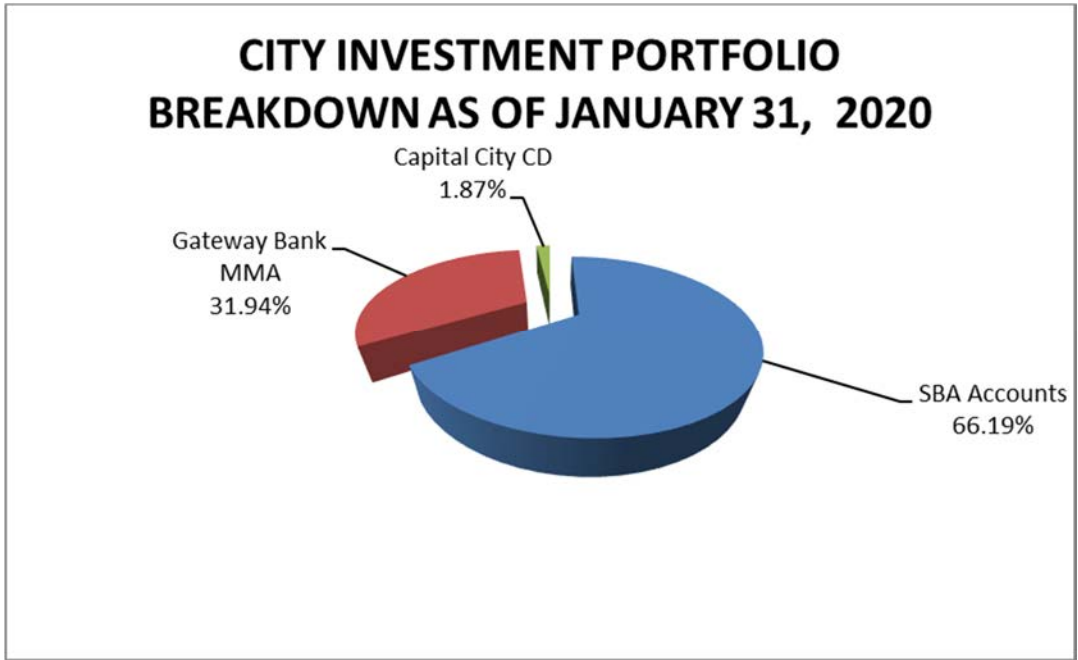
The Rate of Return on Investment refers to the benefits (the profits) to an investor or organization relative to the cost of the initial investment. It is similar to the rate of profit as a measure of profitability.

Conclusion

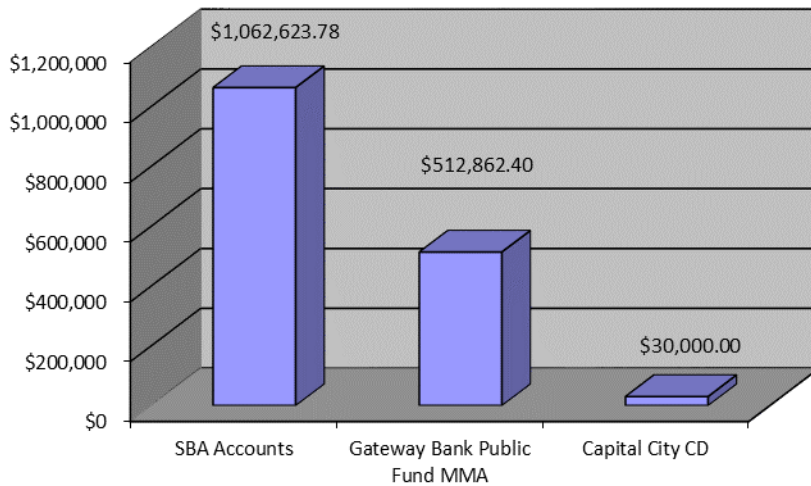
The City's cash and investments are pursuant to Section 218.415, Florida Statutes as well as the City's own adopted Investment Policy. To ensure that the City's funds are effectively managed, the Finance Director and other appropriate staff shall annually complete eight (8) hours of continuing professional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

INVESTMENTS AND CASH

As of January 31, 2020, the City's investment portfolio totaled **\$1,605,486.18**. 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 JANUARY 31, 2020



INVESTMENTS AND CASH

As of January 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 **\$20,904,756.71**. 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	January Balance	Percentage of Total
Operating Account	\$16,764,874.95	80.20%
Payroll Account	\$7,861.99	0.04%
CRA Account	\$908,699.15	4.35%
Police Forfeiture Account	\$12,422.75	0.06%
Section 108 Account	\$55,975.48	0.27%
Series 2016 Repayment Account	\$17,308.49	0.08%
Series 2019 Projects Account	\$1,175,791.95	5.62%
Deposit Account	\$1,746,085.41	8.35%
Explorer Account	\$5,039.29	0.02%
SRF Repayment Account	\$139,083.06	0.67%
Heritage Oaks Account	\$8,429.40	0.04%
Tara Village Surety Account	\$63,184.79	0.30%
TOTAL	\$20,904,756.71	100.00%