



City of
ALACHUA

THE GOOD LIFE COMMUNITY

**FINANCE DEPARTMENT
FISCAL ANALYSIS
FOR THE PERIOD ENDING
OCTOBER 31, 2018**

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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, recommends 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 Department welcomes any feedback you may have.

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING OCTOBER 31, 2018

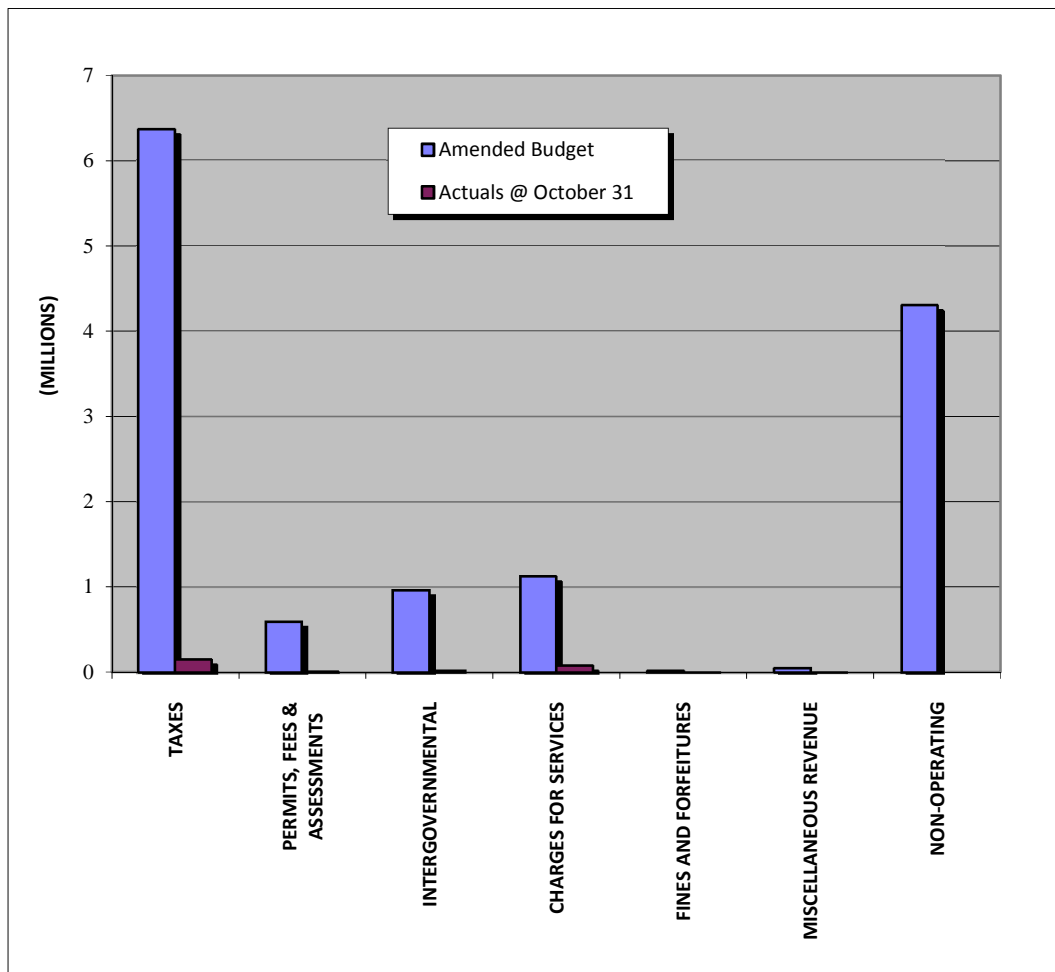
GENERAL FUND

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 18/19 APPROVED BUDGET	FY 18/19 AMENDED BUDGET	YEAR TO DATE FY 18/19	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	6,363,438	6,363,438	160,691	3%
PERMITS, FEES & ASSESSMENTS	598,000	598,000	13,473	2%
INTERGOVERNMENTAL	965,964	965,964	24,825	3%
CHARGES FOR SERVICES	1,128,828	1,128,828	84,694	8%
FINES AND FORFEITURES	25,000	25,000	809	3%
MISCELLANEOUS REVENUE	53,300	53,300	6,371	12%
NON-OPERATING	4,300,947	4,300,947	0	0%
	13,435,477	13,435,477	290,863	2%
EXPENSES:				
GENERAL GOVERNMENT	6,815,694	6,815,694	432,584	6%
PUBLIC SAFETY	3,649,690	3,649,690	291,510	8%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	699,312	699,312	686,619	98%
TRANSPORTATION	1,281,279	1,281,279	120,132	9%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	989,502	989,502	107,441	11%
	13,435,477	13,435,477	1,638,286	12%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	6,102,151	6,102,151	371,768	6%
OPERATING EXPENDITURES	2,971,502	2,971,502	1,057,447	36%
CAPITAL OUTLAY	1,467,542	1,467,542	209,071	14%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	43,625	43,625	0	0%
NON-OPERATING	2,850,657	2,850,657	0	0%
POWER COSTS	0	0	0	0%
	13,435,477	13,435,477	1,638,286	12%

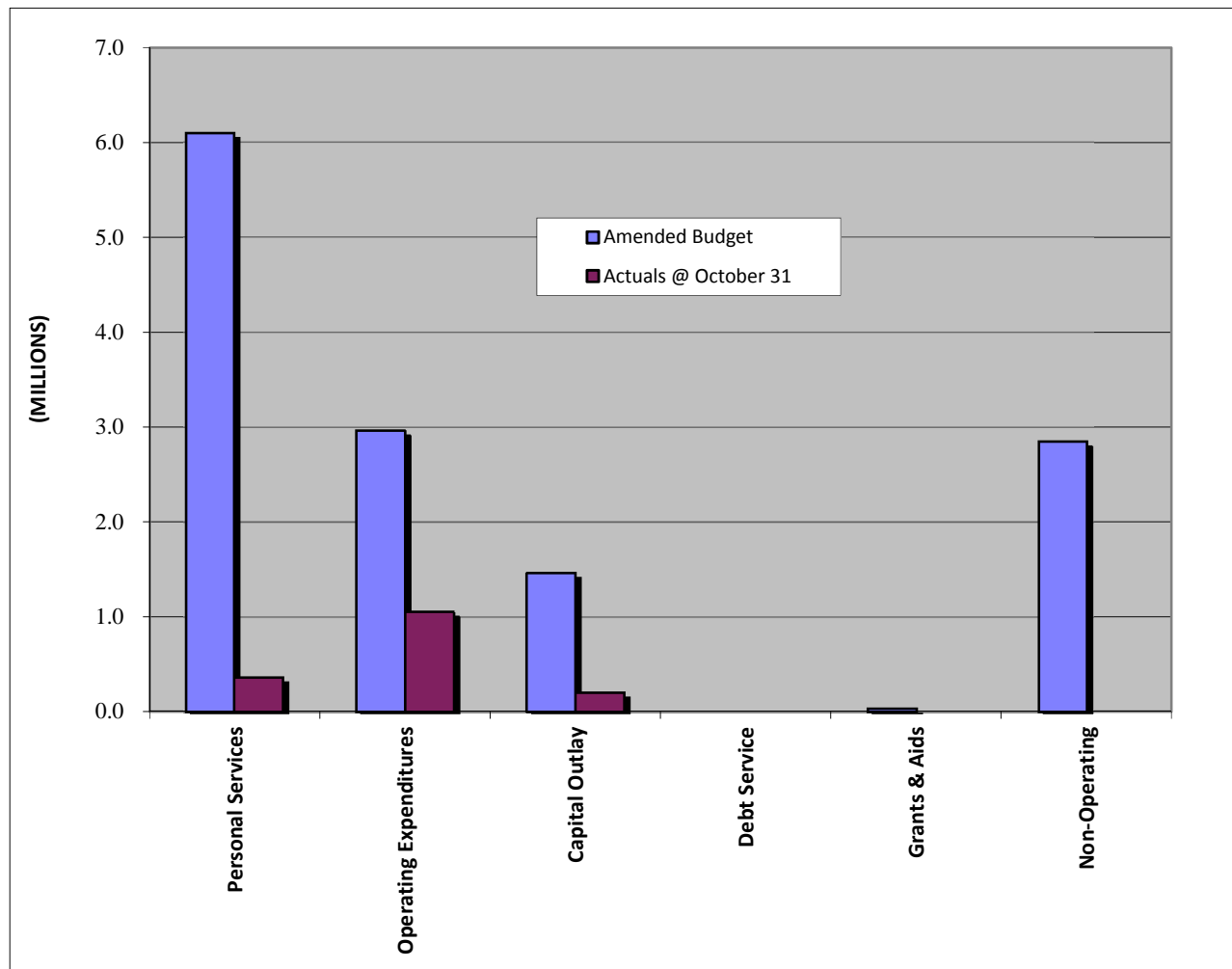
Revenues by Major Category General Fund

As of October 31, 2018, the City of Alachua collected 2% of budgeted General Fund revenues. Tax collections are at 3%. These revenues include property taxes, local option fuel taxes, utility taxes, and communication services taxes and account for \$6.4M, or over half, of the General Fund annual budgeted revenues. Permits, Fees & Assessments are at 2%. The Intergovernmental Revenues are at 3%. Charges for Services are at 8%, Fines & Forfeitures are at 3%, Miscellaneous Revenues are at 12% and Non-Operating Revenues are at 0%.



Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 12%. Personal Services are at 6% with Operating Expenditures at 36%. The Capital Outlay category is at 14%, Grants & Aids are 0% and Non-Operating expenditures are at 0%. Encumbrances for legal and residential waste collection account for 49% of the expense line total (aprox. \$807K).



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GENERAL FUND REVENUES

REVENUE SOURCE	FY 18/19 APPROVED BUDGET	FY 18/19 AMENDED BUDGET	YEAR TO DATE FY 18/19	PERCENT COLLECTED
<u>TAXES</u>				
AD VALOREM TAXES	4,233,238	4,233,238	0	0%
LOCAL OPTION FUEL TAXES	261,603	261,603	0	0%
UTILITY SERVICES TAXES	1,500,000	1,500,000	113,793	8%
COMMUNICATIONS SERVICES TAXES	319,597	319,597	0	0%
LOCAL BUSINESS TAXES	49,000	49,000	46,898	96%
SUBTOTAL	6,363,438	6,363,438	160,691	3%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
BUILDING PERMITS	288,000	288,000	13,473	5%
FRANCHISE FEES	310,000	310,000	0	0%
SUBTOTAL	598,000	598,000	13,473	2%
<u>INTERGOVERNMENTAL REVENUE</u>				
STATE-SHARED REVENUES	965,964	965,964	24,825	3%
GRANTS	0	0	0	0%
SUBTOTAL	965,964	965,964	24,825	3%
<u>CHARGES FOR SERVICES</u>				
GENERAL GOVERNMENT	85,550	85,550	12,675	15%
PUBLIC SAFETY	188,918	188,918	1,320	1%
PHYSICAL ENVIRONMENT	792,360	792,360	67,244	8%
TRANSPORTATION	0	0	0	0%
CULTURE & RECREATION	62,000	62,000	3,455	6%
OTHER CHARGES FOR SVCS	0	0	0	0%
SUBTOTAL	1,128,828	1,128,828	84,694	8%
<u>FINES & FORFEITURES</u>				
FINES & FORFEITURES	25,000	25,000	709	3%
OTHER FINES & FORFEITURES	0	0	100	NA+
SUBTOTAL	25,000	25,000	809	3%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	20,000	20,000	4,993	25%
RENTS & ROYALTIES	100	100	0	0%
OTHER MISCELLANEOUS REVENUE	33,200	33,200	1,378	4%
SUBTOTAL	53,300	53,300	6,371	12%
<u>NON OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	2,000,000	2,000,000	0	0%
FUND BALANCE & UNDER COLLECTION	2,300,947	2,300,947	0	0%
SUBTOTAL	4,300,947	4,300,947	0	0%
GENERAL FUND	13,435,477	13,435,477	290,863	2%

CITY OF ALACHUA
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GENERAL FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 18/19 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>CITY COMMISSION</u>						
PERSONAL SERVICES	100,994	9,585	9%	0	0%	9%
OPERATING EXPENDITURES	29,216	2,705	9%	1,100	4%	13%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	130,210	12,290	9%	1,100	1%	10%
<u>CITY MANAGER'S OFFICE</u>						
PERSONAL SERVICES	370,563	20,732	6%	0	0%	6%
OPERATING EXPENDITURES	75,443	925	1%	11,215	15%	16%
CAPITAL OUTLAY	6,000	0	0%	0	0%	0%
GRANTS & AIDS	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	452,006	21,657	5%	11,215	2%	7%
<u>DEPUTY CITY CLERK</u>						
PERSONAL SERVICES	144,971	8,741	6%	0	0%	6%
OPERATING EXPENDITURES	40,517	8,837	22%	0	0%	22%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	185,488	17,578	9%	0	0%	9%
<u>CITY ATTORNEY</u>						
OPERATING EXPENDITURES	156,000	4,153	3%	120,000	77%	80%
TOTAL EXPENDITURES	156,000	4,153	3%	120,000	77%	80%
<u>INFORMATION & TECHNOLOGY SERVICES</u>						
PERSONAL SERVICES	145,288	7,389	5%	0	0%	5%
OPERATING EXPENDITURES	56,467	1,402	2%	0	0%	2%
CAPITAL OUTLAY	214,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	415,755	8,791	2%	0	0%	2%
<u>FINANCE</u>						
PERSONAL SERVICES	484,910	28,799	6%	0	0%	6%
OPERATING EXPENDITURES	90,518	8,313	9%	0	0%	9%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	575,428	37,112	6%	0	0%	6%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
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GENERAL FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 18/19 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	155,768	8,914	6%	0	0%	6%
OPERATING EXPENDITURES	67,567	3,623	5%	2,700	4%	9%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	223,335	12,537	6%	2,700	1%	7%
<u>FACILITIES MAINTENANCE</u>						
PERSONAL SERVICES	394,941	26,838	7%	0	0%	7%
OPERATING EXPENDITURES	160,707	11,282	7%	20,500	13%	20%
CAPITAL OUTLAY	34,000	2,598	8%	32,707	96%	104%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	589,648	40,718	7%	53,207	9%	16%
<u>GRANTS & CONTRACTS</u>						
PERSONAL SERVICES	0	0	0%	0	0%	0%
OPERATING EXPENDITURES	68,390	108	0%	14,790	22%	22%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	68,390	108	0%	14,790	22%	22%
<u>CP&D-PLANNING & DEVELOPMENT</u>						
PERSONAL SERVICES	422,149	21,461	5%	0	0%	5%
OPERATING EXPENDITURES	85,962	1,355	2%	0	0%	2%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	508,111	22,816	4%	0	0%	4%
<u>COMPLIANCE & RISK MANAGEMENT</u>						
PERSONAL SERVICES	297,131	22,100	7%	0	0%	7%
OPERATING EXPENDITURES	48,836	751	2%	0	0%	2%
CAPITAL OUTLAY	15,000	14,689	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	360,967	37,540	10%	0	0%	10%
<u>CP&D-BEAUTIFICATION BOARD</u>						
OPERATING EXPENDITURES	20,000	0	0%	6,720	34%	34%
TOTAL EXPENDITURES	20,000	0	0%	6,720	34%	34%

CITY OF ALACHUA
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GENERAL FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 18/19 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>SPECIAL EXPENSE</u>						
PERSONAL SERVICES	11,400	0	0%	0	0%	0%
OPERATING EXPENDITURES	132,974	195	0%	1,540	1%	1%
CAPITAL OUTLAY	91,700	0	0%	5,817	6%	6%
GRANTS & AIDS	43,625	0	0%	0	0%	0%
NON-OPERATING	2,850,657	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,130,356	195	0%	7,357	0%	0%
<u>PS-SOLID WASTE DISPOSAL</u>						
OPERATING EXPENDITURES	699,312	0	0%	686,619	98%	98%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	699,312	0	0%	686,619	98%	98%
<u>PS-PUBLIC WORKS</u>						
PERSONAL SERVICES	414,213	28,740	7%	0	0%	7%
OPERATING EXPENDITURES	275,542	9,181	3%	25,425	9%	13%
CAPITAL OUTLAY	591,524	0	0%	56,786	10%	10%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,281,279	37,921	3%	82,211	6%	9%
<u>FIRE RESCUE SERVICES</u>						
OPERATING EXPENDITURES	10,854	214	2%	0	0%	2%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	10,854	214	2%	0	0%	2%
<u>BUILDING INSPECTIONS</u>						
PERSONAL SERVICES	170,050	10,488	6%	0	0%	6%
OPERATING EXPENDITURES	31,491	602	2%	0	0%	2%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	201,541	11,090	6%	0	0%	6%
<u>APD-PATROL & ADMIN</u>						
PERSONAL SERVICES	2,220,680	139,487	6%	0	0%	6%
OPERATING EXPENDITURES	428,209	22,347	5%	13,195	3%	8%
CAPITAL OUTLAY	186,718	0	0%	87,915	47%	47%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	2,835,607	161,834	6%	101,110	4%	9%

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GENERAL FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 18/19 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	390,766	16,504	4%	0	0%	4%
OPERATING EXPENDITURES	19,233	758	4%	0	0%	4%
CAPITAL OUTLAY	163,100	0	0%	0	0%	0%
TOTAL EXPENDITURES	573,099	17,262	3%	0	0%	3%
<u>APD-SCHOOL CROSSING GUARDS</u>						
OPERATING EXPENDITURES	23,589	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	23,589	0	0%	0	0%	0%
<u>APD-EXPLORERS PROGRAM</u>						
OPERATING EXPENDITURES	2,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	2,000	0	0%	0	0%	0%
<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>PARKS & RECREATION</u>						
PERSONAL SERVICES	378,327	21,990	6%	0	0%	6%
OPERATING EXPENDITURES	445,675	32,608	7%	44,284	10%	17%
CAPITAL OUTLAY	165,500	0	0%	8,559	5%	5%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	989,502	54,598	6%	52,843	5%	11%
GENERAL FUND	13,435,477	498,414	4%	1,139,872	8%	12%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
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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 18/19 APPROVED BUDGET	FY 18/19 AMENDED BUDGET	YEAR TO DATE FY 18/19	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	604,596	604,596	0	0%
PERMITS, FEES & ASSESSMENTS	10,560	10,560	0	0%
INTERGOVERNMENTAL REVENUE	784,119	784,119	0	0%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	1,800	1,800	78	4%
MISCELLANEOUS REVENUE	9,670	32,670	4,364	13%
NON-OPERATING	2,703,378	2,703,378	0	0%
	4,114,123	4,137,123	4,442	0%
EXPENSES:				
GENERAL GOVERNMENT	30,843	30,843	0	0%
PUBLIC SAFETY	10,709	10,709	512	5%
ECONOMIC ENVIRONMENT	670,222	670,222	85,643	13%
PHYSICAL ENVIRONMENT	31,105	31,105	0	0%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	3,371,244	3,394,244	2,948	0%
	4,114,123	4,137,123	89,103	2%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	104,229	104,229	4,586	4%
OPERATING EXPENDITURES	361,652	384,652	53,920	14%
CAPITAL OUTLAY	3,518,962	3,518,962	30,597	1%
DEBT SERVICE	99,280	99,280	0	0%
GRANTS & AIDS	20,000	20,000	0	0%
NON-OPERATING	10,000	10,000	0	0%
	4,114,123	4,137,123	89,103	2%

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SPECIAL REVENUE FUNDS REVENUES

REVENUE SOURCE	FY 18/19 APPROVED BUDGET	FY 18/19 AMENDED BUDGET	RECEIVED TO DATE FY 18/19	PERCENT COLLECTED
<u>TAXES</u>				
DISCRETIONARY SALES SURTAX	604,596	604,596	0	0%
SUBTOTAL	604,596	604,596	0	0%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
SPECIAL ASSESSMENTS	10,560	10,560	0	0%
SUBTOTAL	10,560	10,560	0	0%
<u>INTERGOVERNMENTAL REVENUE</u>				
FEDERAL GRANTS	0	0	0	0%
STATE GRANTS	0	0	0	0%
GRANTS FROM OTHER LOCAL UNITS	500,000	500,000	0	0%
PAYMENTS FROM LOCAL UNITS (FOR CRA)	284,119	284,119	0	0%
SUBTOTAL	784,119	784,119	0	0%
<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	1,800	1,800	78	4%
SUBTOTAL	1,800	1,800	78	4%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	2,170	2,170	749	35%
RENTALS AND LEASES	7,500	7,500	800	11%
CONTRIBUTIONS AND DONATIONS	0	0	300	0%
OTHER MISCELLANEOUS REVENUE	0	23,000	2,515	11%
SUBTOTAL	9,670	32,670	4,364	13%
<u>NON-OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN	1,700,000	1,700,000	0	0%
USE OF FUND BALANCE/UNDERCOLLECTION	1,003,378	1,003,378	0	0%
SUBTOTAL	2,703,378	2,703,378	0	0%
SPECIAL REVENUE FUNDS	4,114,123	4,137,123	4,442	0%

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SPECIAL REVENUE FUNDS EXPENDITURES
BY MAJOR CATEGORY

SPECIAL REVENUE FUND	FY 18/19 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	512	13%	0	0%	13%
TOTAL EXPENDITURES	3,800	512	13%	0	0%	13%
<u>WILD SPACES PUBLIC PLACES FUND</u>						
OPERATING EXPENDITURES	0	0	0%	0	0%	0%
CAPITAL OUTLAY	3,358,388	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,358,388	0	0%	0	0%	0%
<u>EXPLORER SPECIAL REVENUE FUND</u>						
OPERATING EXPENDITURES	6,909	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	6,909	0	0%	0	0%	0%
<u>TREE BANK FUND</u>						
OPERATING EXPENDITURES	30,843	0	0%	0	0%	0%
TOTAL EXPENDITURES	30,843	0	0%	0	0%	0%
<u>TK BASIN SPECIAL ASSESSMENT</u>						
OPERATING EXPENDITURES	31,105	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	31,105	0	0%	0	0%	0%
<u>DONATION FUND</u>						
OPERATING EXPENDITURES	35,856	2,948	8%	0	0%	8%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	35,856	2,948	8%	0	0%	8%
<u>CRA FUND</u>						
PERSONAL SERVICES	104,229	4,586	4%	0	0%	4%
OPERATING EXPENDITURES	276,139	7,792	3%	42,668	15%	18%
CAPITAL OUTLAY	160,574	0	0%	30,597	19%	19%
DEBT SERVICE	99,280	0	0%	0	0%	0%
AIDS TO PRIVATE ORGANIZATIONS	20,000	0	0%	0	0%	0%
NON OPERATING	10,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	670,222	12,378	2%	73,265	11%	13%
SPECIAL REVENUE FUNDS	4,137,123	15,838	0%	73,265	2%	2%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
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DEBT SERVICE FUND

FUND 070 - DEBT SERVICE FUND: The Debt Service Fund is used to account for the accumulation of resources for, and the payment of the City's general long-term debt, interest, and other related debt service charges. Debt obligations related to the Enterprise funds are accounted for in those specific funds.

	FY 18/19 APPROVED BUDGET	FY 18/19 AMENDED BUDGET	YEAR TO DATE FY 18/19	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	150	150	1	1%
NON-OPERATING	836,649	836,649	0	0%
	836,799	836,799	1	0%
EXPENSES:				
GENERAL GOVERNMENT	836,799	836,799	427,096	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%
	836,799	836,799	427,096	51%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	0	0	0	0%
CAPITAL OUTLAY	0	0	0	0%
DEBT SERVICE	836,799	836,799	427,096	51%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	0	0	0	0%
POWER COSTS	0	0	0	0%
	836,799	836,799	427,096	51%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
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DEBT SERVICE FUND REVENUES

REVENUE SOURCE	FY 18/19 APPROVED BUDGET	FY 18/19 AMENDED BUDGET	YEAR TO DATE FY 18/19	PERCENT COLLECTED
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	150	150	1	1%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	150	150	1	1%
<u>NON OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	65,329	65,329	0	0%
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN-GF	769,425	769,425	0	0%
FUND BALANCE & UNDER COLLECTION	1,895	1,895	0	0%
SUBTOTAL	836,649	836,649	0	0%
 DEBT SERVICE FUND	 836,799	 836,799	 1	 0%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
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DEBT SERVICE FUND EXPENDITURES
 BY MAJOR CATEGORY

DEBT OBLIGATION	FY 18/19 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	0	0%	0	0%	0%
	750	0	0%	0	0%	0%
<u>SECTION 108 LOAN</u>						
DEBT SERVICE	186,653	0	0%	0	0%	0%
TOTAL EXPENDITURES	186,653	0	0%	0	0%	0%
<u>SERIES 2016 CAPITAL IMPROVEMENT</u>						
DEBT SERVICE	649,396	427,096	66%	0	0%	66%
TOTAL EXPENDITURES	649,396	427,096	66%	0	0%	66%
DEBT SERVICE FUND	836,799	427,096	51%	0	0%	51%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
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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 18/19 APPROVED BUDGET	FY 18/19 AMENDED BUDGET	YEAR TO DATE FY 18/19	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	0	0	0	0%
INTERGOVERNMENTAL REVENUE	10,087,575	10,087,575	0	0%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	0	0	4	NA+
NON-OPERATING	44,993	44,993	0	0%
	<u>10,132,568</u>	<u>10,132,568</u>	<u>4</u>	<u>0%</u>
EXPENSES:				
GENERAL GOVERNMENT	0	0	0	0%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	1,386,377	1,386,377	196,461	14%
TRANSPORTATION	8,742,464	8,742,464	605,772	7%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	3,727	3,727	0	0%
	<u>10,132,568</u>	<u>10,132,568</u>	<u>802,233</u>	<u>8%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	137,790	137,790	125,772	91%
CAPITAL OUTLAY	9,994,778	9,994,778	676,461	7%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	0	0	0	0%
POWER COSTS	0	0	0	0%
	<u>10,132,568</u>	<u>10,132,568</u>	<u>802,233</u>	<u>8%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING OCTOBER 31, 2018

CAPITAL PROJECTS FUNDS REVENUES

REVENUE SOURCE	FY 18/19 APPROVED BUDGET	FY 18/19 AMENDED BUDGET	RECEIVED TO DATE FY 18/19	PERCENT COLLECTED
<u>TAXES</u>				
DISCRETIONARY SALES SURTAX	0	0	0	0%
SUBTOTAL	0	0	0	0%
<u>INTERGOVERNMENTAL REVENUE</u>				
FEDERAL GRANTS	8,706,964	8,706,964	0	0%
STATE GRANTS	1,000,000	1,000,000	0	0%
GRANTS FROM OTHER LOCAL UNITS	380,611	380,611	0	0%
SUBTOTAL	10,087,575	10,087,575	0	0%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	0	0	4	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	0	4	NA+
<u>NON OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	0	0	0	0%
USE OF FUND BALANCE	44,993	44,993	0	0%
SUBTOTAL	44,993	44,993	0	0%
 CAPITAL PROJECTS FUNDS	 10,132,568	 10,132,568	 4	 0%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
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CAPITAL PROJECTS FUNDS EXPENDITURES
 BY MAJOR CATEGORY

CAPITAL PROJECT	FY 18/19 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>MILL CREEK SINK FUND</u>						
CAPITAL OUTLAY	1,380,611	0	0%	196,461	14%	14%
TOTAL EXPENDITURES	1,380,611	0	0%	196,461	14%	14%
<u>HERITAGE OAKS</u>						
OPERATING EXPENSES	5,766	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	5,766	0	0%	0	0%	0%
<u>SAN FELASCO CONSERVATION CORRIDOR</u>						
OPERATING EXPENDITURES	3,727	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,727	0	0%	0	0%	0%
<u>FL JOB GROWTH - SAN FELASCO PARKWAY</u>						
OPERATING EXPENDITURES	0	0	0%	0	0%	0%
CAPITAL OUTLAY	6,755,000	0	0%	480,000	0%	0%
TOTAL EXPENDITURES	6,755,000	0	0%	480,000	0%	7%
<u>CDBG - NEIGHBORHOOD REVITALIZATION</u>						
OPERATING EXPENDITURES	35,500	1,900	5%	30,675	86%	92%
CAPITAL OUTLAY	700,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	735,500	1,900	0%	30,675	4%	4%
<u>CDBG - ECONOMIC DEVELOPMENT</u>						
OPERATING EXPENDITURES	92,797	400	0%	92,797	100%	100%
CAPITAL OUTLAY	1,159,167	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,251,964	400	0%	92,797	7%	7%
CAPITAL PROJECT FUNDS	10,132,568	2,300	0%	799,933	8%	8%

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 18/19 APPROVED BUDGET	FY 18/19 AMENDED BUDGET	YEAR TO DATE FY 18/19	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	18,476,742	18,476,742	1,845,162	10%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	319,400	319,400	38,761	12%
NON-OPERATING	3,042,730	3,042,730	0	0%
	21,838,872	21,838,872	1,883,923	9%

EXPENSES:				
GENERAL GOVERNMENT	0	0	0	0%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	21,838,872	21,838,872	912,206	4%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	21,838,872	21,838,872	912,206	4%

MAJOR EXPENDITURE CATEGORIES:

PERSONAL SERVICES	1,561,342	1,561,342	99,174	6%
OPERATING EXPENDITURES	1,504,350	1,504,350	345,579	23%
CAPITAL OUTLAY	4,536,803	4,536,803	347,046	8%
DEBT SERVICE	1,214,576	1,214,576	120,407	10%
GRANTS AND AIDS	0	0	0	0%
NON-OPERATING	4,639,801	4,639,801	0	0%
POWER COSTS	8,382,000	8,382,000	0	0%
	21,838,872	21,838,872	912,206	4%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
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ENTERPRISE FUNDS REVENUES

REVENUE SOURCE	FY 18/19 APPROVED BUDGET	FY 18/19 AMENDED BUDGET	RECEIVED TO DATE FY 18/19	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	14,100,000	14,100,000	1,489,528	11%
PHYSICAL ENVIRONMENT-WATER	1,708,938	1,708,938	135,994	8%
PHYSICAL ENVIRONMENT-WASTEWATER	2,609,604	2,609,604	214,662	8%
PHYSICAL ENVIRONMENT-MOSQUITO	58,200	58,200	4,978	9%
SUBTOTAL	18,476,742	18,476,742	1,845,162	10%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	75,000	75,000	13,409	18%
RENTS & ROYALTIES	29,000	29,000	0	0%
OTHER MISCELLANEOUS REVENUE	215,400	215,400	25,352	12%
SUBTOTAL	319,400	319,400	38,761	12%
<u>NON-OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	0	0	0	0%
FUND BALANCE & UNDER COLLECTION	3,042,730	3,042,730	0	0%
SUBTOTAL	3,042,730	3,042,730	0	0%
ENTERPRISE FUNDS	21,838,872	21,838,872	1,883,923	9%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING OCTOBER 31, 2018

ENTERPRISE FUNDS EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 18/19 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	945,848	64,060	7%	0	0%	7%
OPERATING EXPENDITURES	466,673	41,832	9%	62,505	13%	22%
CAPITAL OUTLAY	2,054,480	6,764	0%	0	0%	0%
DEBT SERVICE	470,708	7,686	2%	0	0%	2%
NON OPERATING	2,892,165	0	0%	0	0%	0%
POWER COSTS	8,382,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	15,211,874	120,342	1%	62,505	0%	1%
<u>WATER UTILITY</u>						
PERSONAL SERVICES	203,260	11,167	5%	0	0%	5%
OPERATING EXPENDITURES	394,541	21,295	5%	81,578	21%	26%
CAPITAL OUTLAY	1,100,780	28,540	3%	59,979	5%	8%
DEBT SERVICE	85,357	1,394	2%	0	0%	2%
NON OPERATING	1,132,965	0	0%	0	0%	0%
TOTAL EXPENDITURES	2,916,903	62,396	2%	141,557	5%	7%
<u>WASTEWATER UTILITY</u>						
PERSONAL SERVICES	404,684	23,014	6%	0	0%	6%
OPERATING EXPENDITURES	614,104	41,656	7%	96,532	16%	23%
CAPITAL OUTLAY	1,371,043	1,628	0%	250,135	18%	18%
DEBT SERVICE	658,511	111,327	17%	0	0%	17%
NON OPERATING	599,084	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,647,426	177,625	5%	346,667	10%	14%
<u>MOSQUITO CONTROL</u>						
PERSONAL SERVICES	7,550	933	12%	0	0%	12%
OPERATING EXPENDITURES	29,032	181	1%	0	0%	1%
CAPITAL OUTLAY	10,500	0	0%	0	0%	0%
NON OPERATING	15,587	0	0%	0	0%	0%
TOTAL EXPENDITURES	62,669	1,114	2%	0	0%	2%
ENTERPRISE FUNDS	21,838,872	361,477	2%	550,729	3%	4%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
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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 18/19 APPROVED BUDGET	FY 18/19 AMENDED BUDGET	YEAR TO DATE FY 18/19	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	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	9,000	9,000	800	9%
NON-OPERATING	2,807,348	2,807,348	0	0%
	<u>2,816,348</u>	<u>2,816,348</u>	<u>800</u>	<u>0%</u>
EXPENSES:				
GENERAL GOVERNMENT	2,031,288	2,031,288	265,117	13%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	785,060	785,060	32,903	4%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	<u>2,816,348</u>	<u>2,816,348</u>	<u>298,020</u>	<u>11%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	1,675,992	1,675,992	99,480	6%
OPERATING EXPENDITURES	765,301	765,301	48,479	6%
CAPITAL OUTLAY	96,889	96,889	0	0%
DEBT SERVICE	228,166	228,166	150,061	66%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	50,000	50,000	0	0%
POWER COSTS	0	0	0	0%
	<u>2,816,348</u>	<u>2,816,348</u>	<u>298,020</u>	<u>11%</u>

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING OCTOBER 31, 2018**

INTERNAL SERVICE FUND REVENUES

REVENUE SOURCE	FY 18/19 APPROVED BUDGET	FY 18/19 AMENDED BUDGET	YEAR TO DATE FY 18/19	PERCENT COLLECTED
<u>PERMITS, FEES & ASSESSMENTS</u>				
OTHER LICENSES, FEES, AND PERMITS	0	0	0	0%
SUBTOTAL	0	0	0	0%
<u>INTERGOVERNMENTAL REVENUE</u>				
OTHER FEDERAL GRANTS	0	0	0	0%
SUBTOTAL	0	0	0	0%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	9,000	9,000	800	9%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	9,000	9,000	800	9%
<u>NON OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	0	0	0	0%
SERIES 2016 DEBT PROCEEDS	0	0	0	0%
INTERFUND TRANSFER	2,474,472	2,474,472	0	0%
FUND BALANCE & UNDER COLLECTION	332,876	332,876	0	0%
SUBTOTAL	2,807,348	2,807,348	0	0%
INTERNAL SERVICE FUND	2,816,348	2,816,348	800	0%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING OCTOBER 31, 2018

INTERNAL SERVICE FUND EXPENDITURES
BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 18/19 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	249,912	16,221	6%	0	0%	6%
OPERATING EXPENDITURES	32,977	1,127	3%	0	0%	3%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	282,889	17,348	6%	0	0%	6%
<u>FAS / UTILITY BILLING</u>						
PERSONAL SERVICES	312,020	15,307	5%	0	0%	5%
OPERATING EXPENDITURES	132,950	9,870	7%	0	0%	7%
CAPITAL OUTLAY	25,289	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	470,259	25,177	5%	0	0%	5%
<u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u>						
PERSONAL SERVICES	604,311	32,725	5%	0	0%	5%
OPERATING EXPENDITURES	217,932	25,703	12%	0	0%	12%
CAPITAL OUTLAY	4,600	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	826,843	58,428	7%	0	0%	7%
<u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u>						
PERSONAL SERVICES	53,151	3,290	6%	0	0%	6%
OPERATING EXPENDITURES	26,980	1,102	4%	4,006	15%	19%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	80,131	4,392	5%	4,006	5%	10%
<u>ISF - COMPLIANCE AND RISK MANAGEMENT</u>						
PERSONAL SERVICES	33,687	2,029	6%	0	0%	6%
OPERATING EXPENDITURES	460	115	25%	0	0%	25%
TOTAL EXPENDITURES	34,147	2,144	6%	0	0%	6%
<u>ISF - FAS / INFORMATION</u>						
PERSONAL SERVICES	58,853	3,561	6%	0	0%	6%
OPERATING EXPENDITURES	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	58,853	3,561	6%	0	0%	6%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING OCTOBER 31, 2018**

**INTERNAL SERVICE FUND EXPENDITURES
BY MAJOR CATEGORY**

DEPARTMENT/DIVISION	FY 18/19 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	364,058	26,347	7%	0	0%	7%
OPERATING EXPENDITURES	354,002	6,556	2%	0	0%	2%
CAPITAL OUTLAY	67,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	785,060	32,903	4%	0	0%	4%
<u>DEBT SERVICE FUND - SERIES 2016</u>						
DEBT SERVICE	228,166	150,061	66%	0	0%	66%
TOTAL EXPENDITURES	228,166	150,061	66%	0	0%	66%
<u>INTERNAL SERVICE FUND RESERVES</u>						
NON-OPERATING	50,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	50,000	0	0%	0	0%	0%
INTERNAL SERVICE FUND	2,816,348	294,014	10%	4,006	0%	11%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING OCTOBER 31, 2018

ALL CITY FUNDS

	FY 18/19 APPROVED BUDGET	FY 18/19 AMENDED BUDGET	YEAR TO DATE FY 18/19	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	6,968,034	6,968,034	160,691	2%
PERMITS, FEES & ASSESSMENTS	608,560	608,560	13,473	2%
INTERGOVERNMENTAL	11,837,658	11,837,658	24,825	0%
CHARGES FOR SERVICES	19,605,570	19,605,570	1,929,856	10%
FINES AND FORFEITURES	26,800	26,800	887	3%
MISCELLANEOUS REVENUE	391,520	414,520	50,301	12%
NON-OPERATING	13,736,045	13,736,045	0	0%
	53,174,187	53,197,187	2,180,033	4%

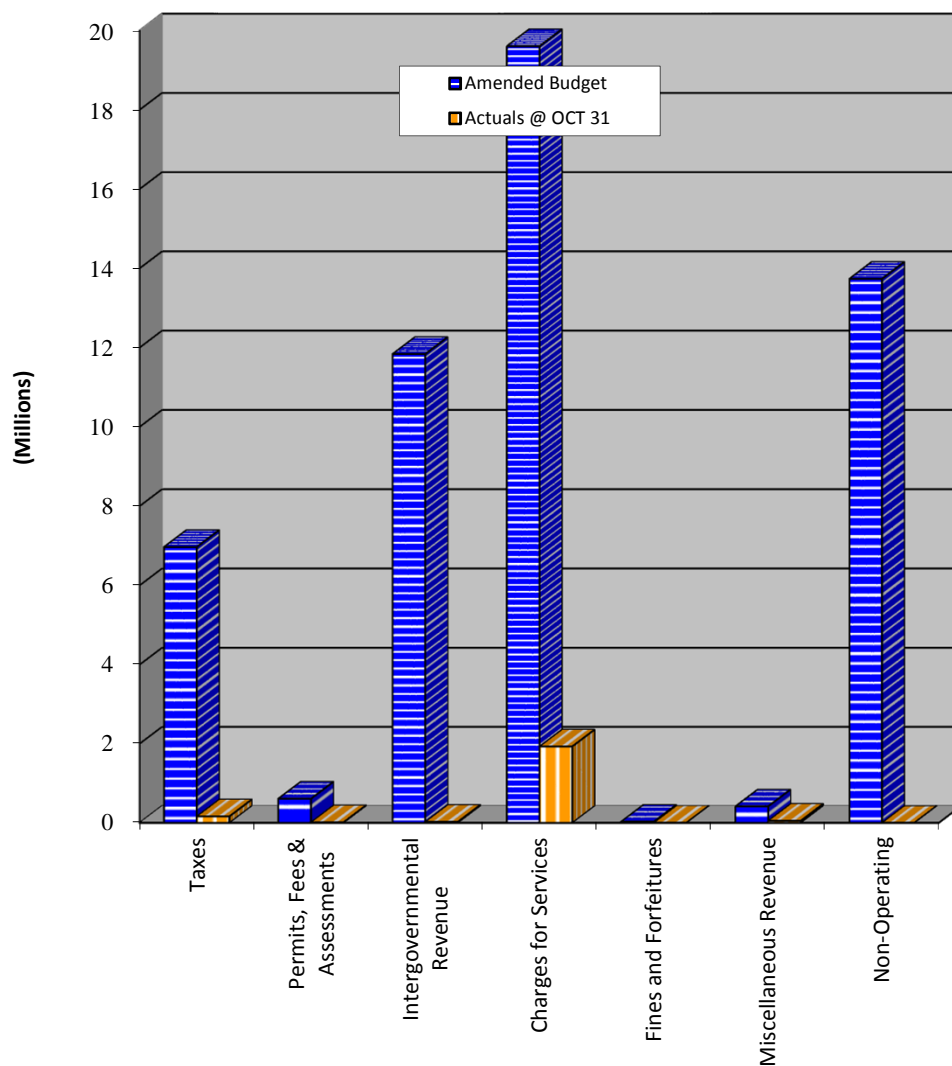
EXPENSES:				
GENERAL GOVERNMENT	9,714,624	9,714,624	1,124,797	12%
PUBLIC SAFETY	3,660,399	3,660,399	292,022	8%
ECONOMIC ENVIRONMENT	670,222	670,222	85,643	13%
PHYSICAL ENVIRONMENT	24,740,726	24,740,726	1,828,189	7%
TRANSPORTATION	10,023,743	10,023,743	725,904	7%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	4,364,473	4,387,473	110,389	3%
	53,174,187	53,197,187	4,166,944	8%

MAJOR EXPENDITURE CATEGORIES:

PERSONAL SERVICES	9,443,714	9,443,714	575,008	6%
OPERATING EXPENDITURES	5,740,595	5,763,595	1,631,197	28%
CAPITAL OUTLAY	19,614,974	19,614,974	1,263,175	6%
DEBT SERVICE	2,378,821	2,378,821	697,564	29%
GRANTS & AIDS	63,625	63,625	0	0%
NON-OPERATING	7,550,458	7,550,458	0	0%
POWER COSTS	8,382,000	8,382,000	0	0%
	53,174,187	53,197,187	4,166,944	8%

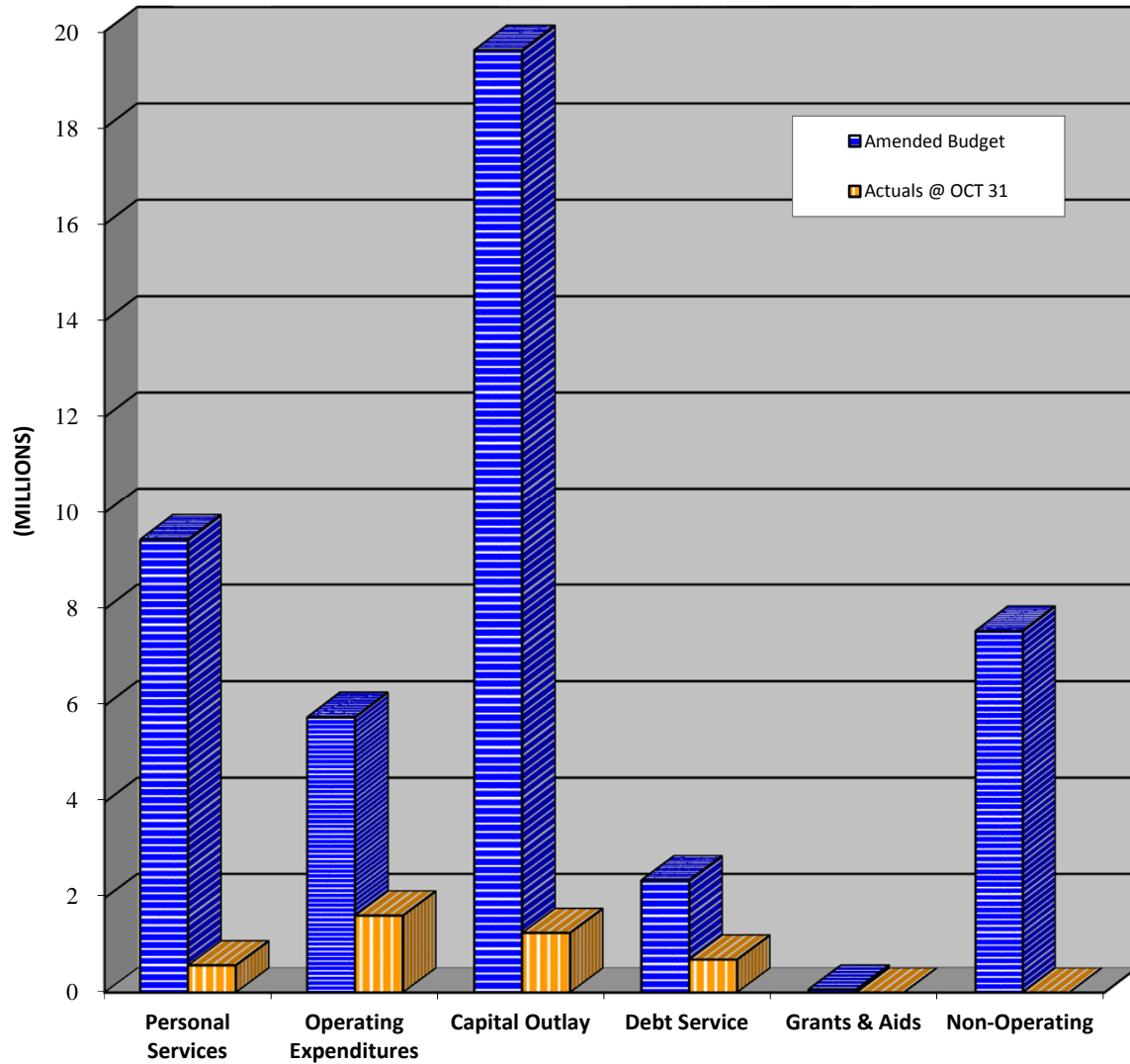
Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 4% of budget for the fiscal year. Taxes are at 2% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (2%); Intergovernmental Revenue (0%); Charges for Services (10%); Fines and Forfeitures (3%); Miscellaneous Revenue (12%); and Non-Operating Revenue (0%).



Expenditures by Major Category All City Funds

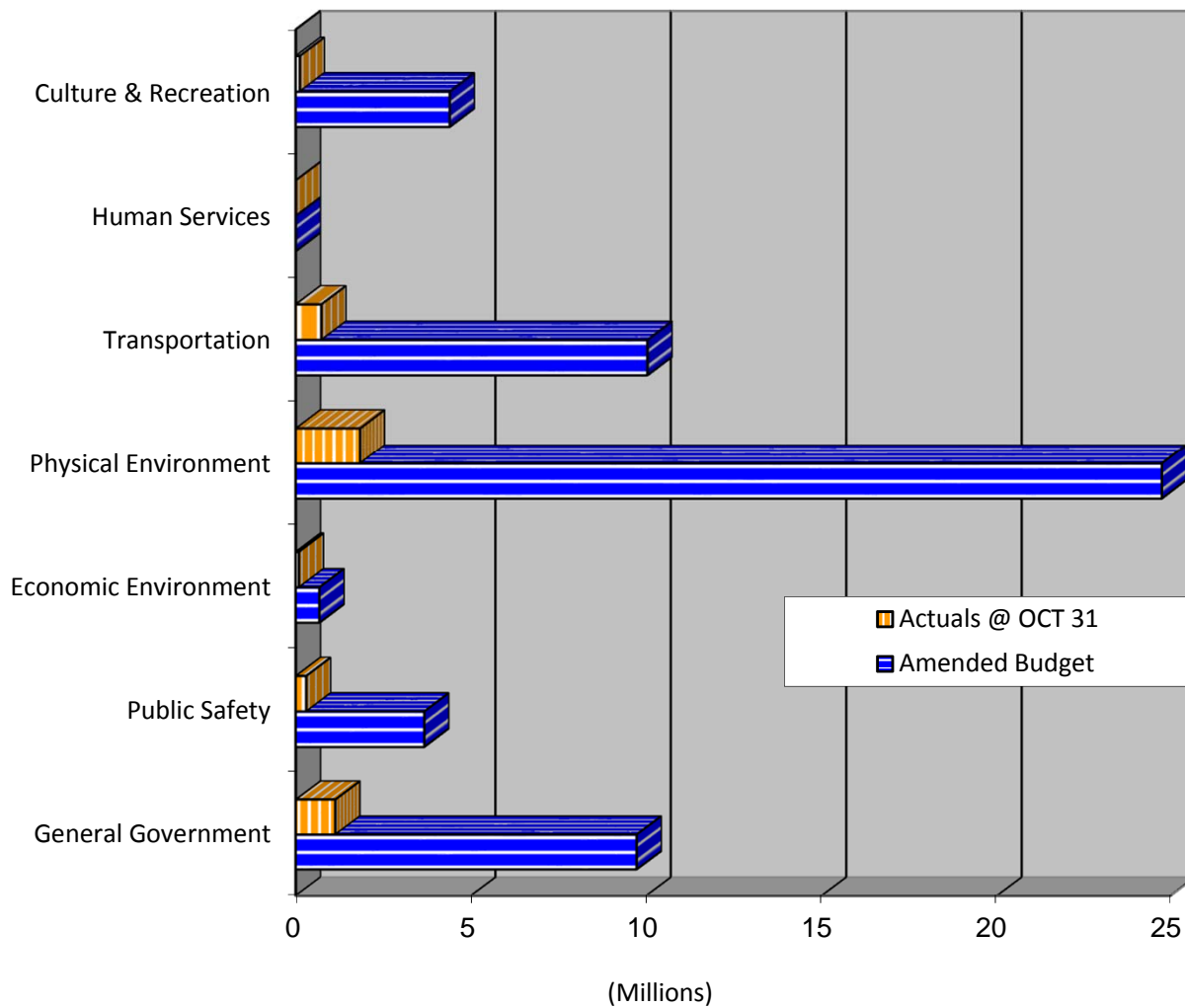
Overall, City expenditures and encumbrances are at 8% of budget for the period. The Personal Services category is at 6% of budget for the fiscal year. The Operating Expenditures category is at 28%, with encumbrances for legal and residential waste collection services of approximately \$807K. Capital Outlay is at 6%, Debt Service is 29%, Grants & Aids is 0% and Non-Operating Expenditures are at 0%. Encumbrances for future expenditures account for 4.8% (aprox. \$2.6M) of the expense line 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 8% of budget with General Government expenses at 12%, Public Safety at 8%, Economic Environment at 13%, Physical Environment at 7% (Enterprise Funds, Water Collection and Distribution & residential waste collection services), Transportation at 7%, and Culture & Recreation at 3%.



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

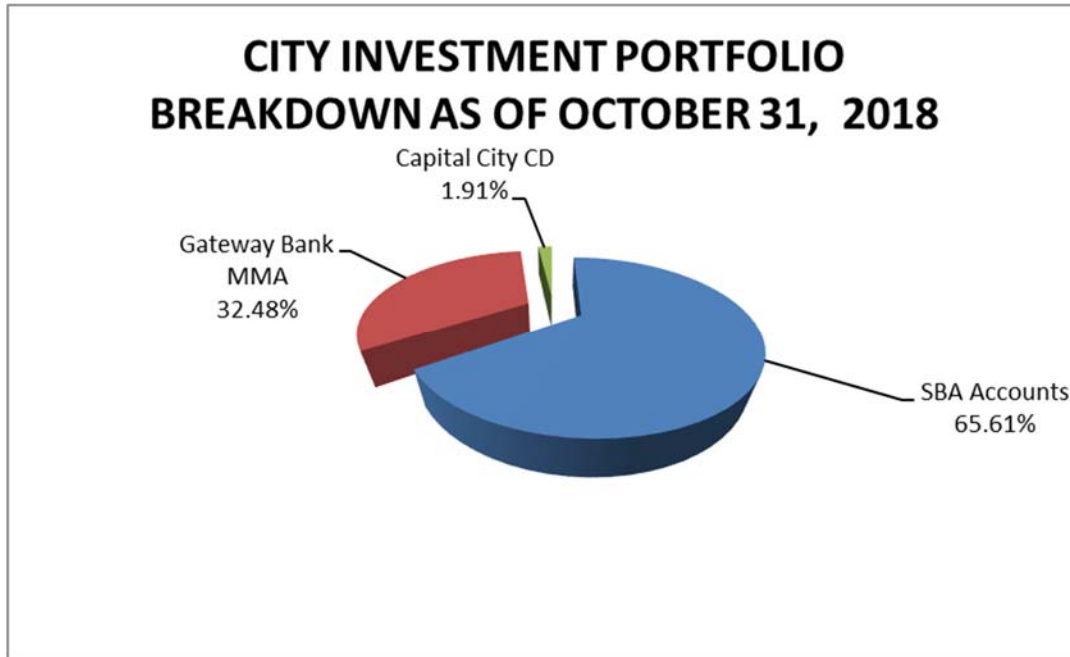
The Rate of Return on Investment refers to the benefits (the profits) to an investor or organization relative to the cost of the initial investment. It is similar to the rate of profit as a measure of profitability.

Conclusion

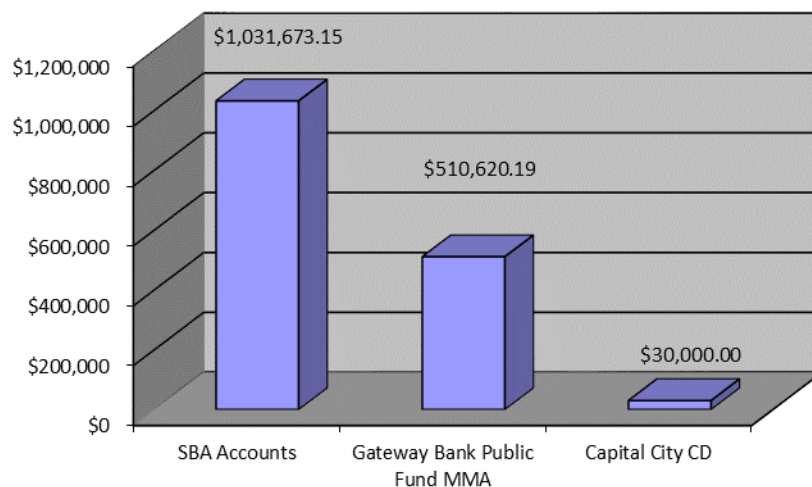
The City's cash and investments are pursuant to Section 218.415, Florida Statutes as well as the City's own adopted Investment Policy. To ensure that the City's funds are effectively managed, the Finance Director and other appropriate staff shall annually complete eight (8) hours of continuing professional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

INVESTMENTS AND CASH

As of October 31, 2018, the City's investment portfolio totaled **\$1,572,293.34**. 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 OCTOBER 31, 2018



INVESTMENTS AND CASH

As of October 31, 2018, 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 **\$22,400,283.61**. 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 contains is intended to be utilized to make the annual Series 2016 Debt payments.
- Restricted Deposit account: This account is for utility customer deposits only.
- Series 2016 Projects: This account is for the proceeds and expenses related to the Series 2016 bonds.
- 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.
- Project Legacy account: This account is for non-bond funded expenses related to Project Legacy. This account was closed in November, 2017.
- 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.

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

Bank Account	October Balance	Percentage of Total
Operating Account	\$19,807,494.27	88.43%
Payroll Account	\$7,861.99	0.04%
CRA Account	\$503,500.75	2.25%
Police Forfeiture Account	\$12,817.40	0.06%
Section 108 Account	\$28,011.97	0.12%
Project Legacy Account	\$0.00	0.00%
Series 2016 Repayment Account	\$222.75	0.00%
Deposit Account	\$1,744,546.00	7.79%
Series 2016 Projects	\$0.00	0.00%
Explorer Account	\$6,908.94	0.03%
SRF Repayment Account	\$227,750.96	1.01%
Heritage Oaks Account	\$61,168.58	0.27%
TOTAL	\$22,400,283.61	100.00%