



City of
ALACHUA

THE GOOD LIFE COMMUNITY

**FINANCE DEPARTMENT
FISCAL ANALYSIS
FOR THE PERIOD ENDING
JULY 31, 2017**

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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 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 three basic types of expenditures: operating, capital and debt. Operating expenditures include the day-to-day expenses such as salaries, 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. Expenditures 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 JULY 31, 2017

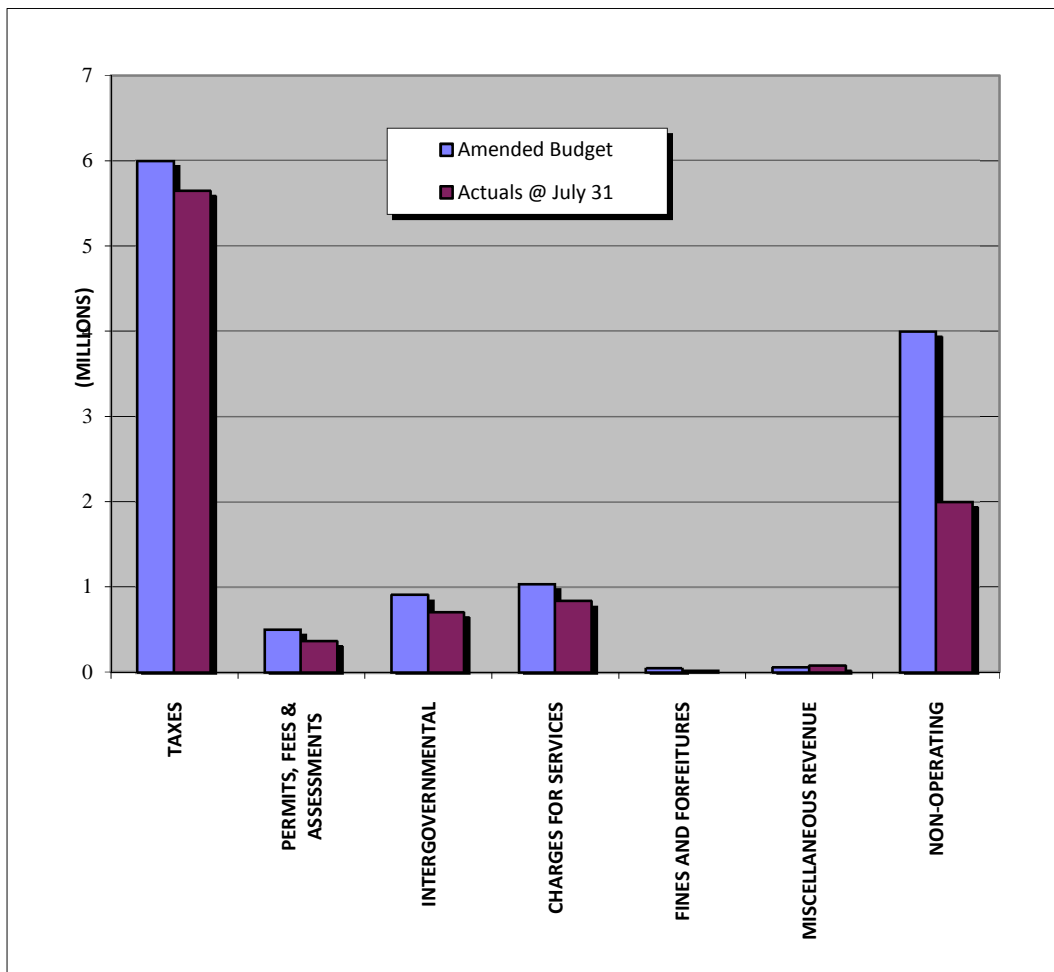
GENERAL FUND

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 16/17 APPROVED BUDGET	FY 16/17 AMENDED BUDGET	YEAR TO DATE FY 16/17	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	5,998,056	5,998,056	5,644,217	94%
PERMITS, FEES & ASSESSMENTS	503,800	503,800	370,645	74%
INTERGOVERNMENTAL	900,589	911,989	706,733	77%
CHARGES FOR SERVICES	1,039,350	1,039,350	845,097	81%
FINES AND FORFEITURES	32,000	51,030	26,721	52%
MISCELLANEOUS REVENUE	38,000	68,000	84,351	124%
NON-OPERATING	3,999,490	3,999,490	2,000,000	50%
	12,511,285	12,571,715	9,677,765	77%
EXPENSES:				
GENERAL GOVERNMENT	6,618,338	6,615,159	5,726,491	87%
PUBLIC SAFETY	3,684,620	3,718,229	3,106,541	84%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	666,300	666,300	659,119	99%
TRANSPORTATION	937,010	967,010	802,871	83%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	605,017	605,017	485,076	80%
	12,511,285	12,571,715	10,780,099	86%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	5,382,436	5,364,436	4,288,090	80%
OPERATING EXPENDITURES	3,319,985	3,343,780	2,792,074	84%
CAPITAL OUTLAY	569,792	634,151	570,692	90%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	47,228	47,228	33,300	71%
NON-OPERATING	3,191,844	3,182,120	3,095,943	97%
POWER COSTS	0	0	0	0%
	12,511,285	12,571,715	10,780,099	86%

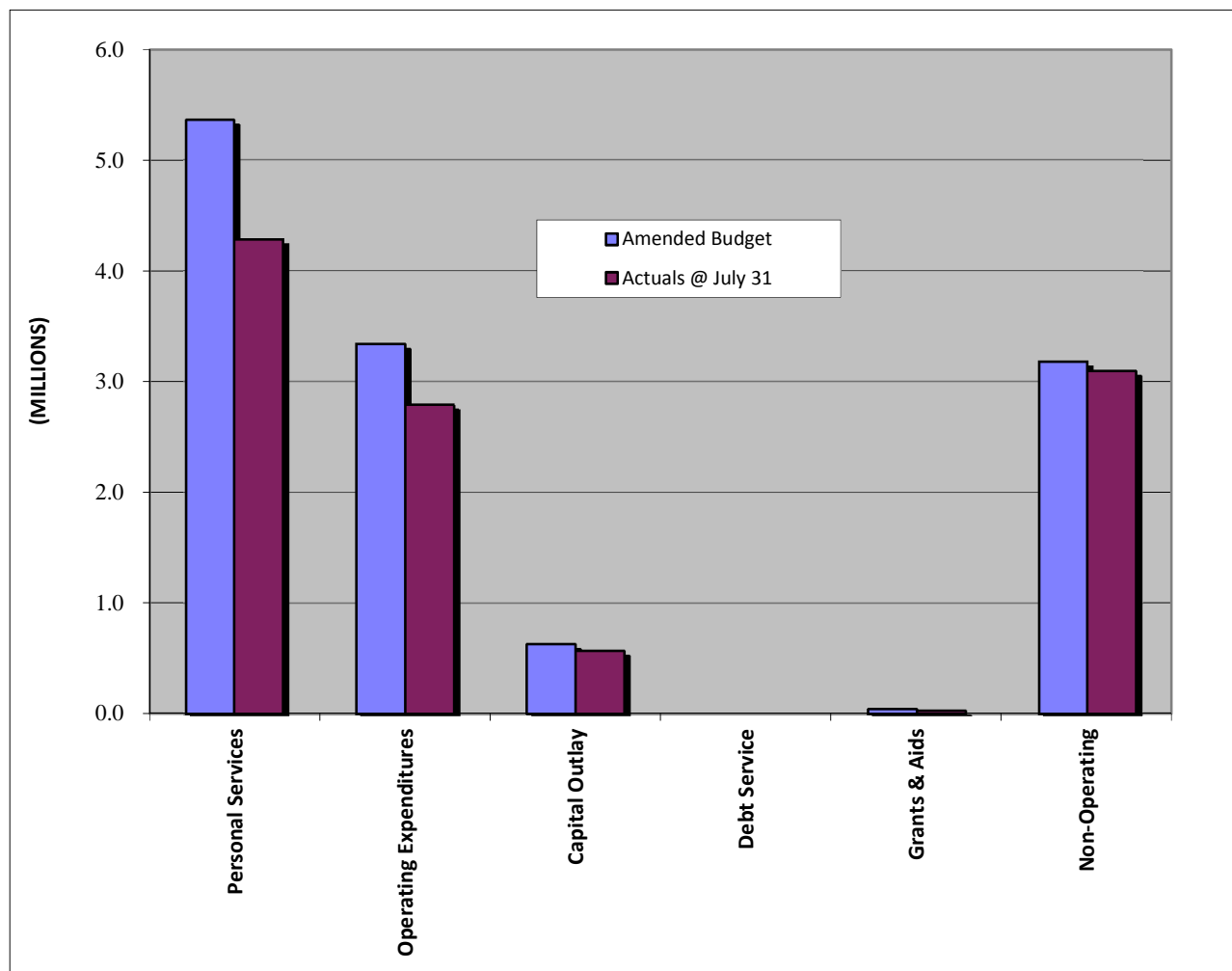
Revenues by Major Category General Fund

As of July 31, 2017, the City of Alachua collected 77% of budgeted General Fund revenues. Tax collections are at 94%. These revenues include property taxes, local option fuel taxes, utility taxes, and communication services taxes and account for \$6.0M, or almost half, of the General Fund annual budgeted revenues. Permits, Fees & Assessments are at 74%. The Intergovernmental Revenues are at 77%. Charges for Services are at 81%, Fines & Forfeitures are at 52%, Miscellaneous Revenues are at 124% and Non-Operating Revenues are at 50%.



Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 86%. Personal Services are at 80% with Operating Expenditures at 84%. The Capital Outlay category is at 90%, Grants & Aids are 71% and Non-Operating expenditures are at 97%. Encumbrances for legal, fire, and residential waste collection services account for about 3% of the expense line total (aprox. \$368K).



CITY OF ALACHUA
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GENERAL FUND REVENUES

REVENUE SOURCE	FY 16/17 APPROVED BUDGET	FY 16/17 AMENDED BUDGET	YEAR TO DATE FY 16/17	PERCENT COLLECTED
<u>TAXES</u>				
AD VALOREM TAXES	4,101,261	4,101,261	4,167,708	102%
LOCAL OPTION FUEL TAXES	250,162	250,162	189,414	76%
UTILITY SERVICES TAXES	1,250,000	1,250,000	1,005,966	80%
COMMUNICATIONS SERVICES TAXES	349,533	349,533	232,351	66%
LOCAL BUSINESS TAXES	47,100	47,100	48,778	104%
SUBTOTAL	5,998,056	5,998,056	5,644,217	94%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
BUILDING PERMITS	209,800	209,800	145,533	69%
FRANCHISE FEES	294,000	294,000	225,112	77%
SUBTOTAL	503,800	503,800	370,645	74%
<u>INTERGOVERNMENTAL REVENUE</u>				
STATE-SHARED REVENUES	900,589	900,589	706,733	78%
GRANTS	0	11,400	0	0%
SUBTOTAL	900,589	911,989	706,733	77%
<u>CHARGES FOR SERVICES</u>				
GENERAL GOVERNMENT	102,725	102,725	45,492	44%
PUBLIC SAFETY	86,647	86,647	84,948	98%
PHYSICAL ENVIRONMENT	822,978	822,978	680,882	83%
TRANSPORTATION	0	0	0	0%
CULTURE & RECREATION	27,000	27,000	33,775	125%
OTHER CHARGES FOR SVCS	0	0	0	0%
SUBTOTAL	1,039,350	1,039,350	845,097	81%
<u>FINES & FORFEITURES</u>				
FINES & FORFEITURES	32,000	32,000	20,554	64%
OTHER FINES & FORFEITURES	0	19,030	6,167	32%
SUBTOTAL	32,000	51,030	26,721	52%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	5,000	5,000	7,294	146%
RENTS & ROYALTIES	0	0	100	N/A+
OTHER MISCELLANEOUS REVENUE	33,000	63,000	76,957	122%
SUBTOTAL	38,000	68,000	84,351	124%
<u>NON OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	2,000,000	2,000,000	2,000,000	100%
FUND BALANCE & UNDER COLLECTION	1,999,490	1,999,490	0	0%
SUBTOTAL	3,999,490	3,999,490	2,000,000	50%
GENERAL FUND	12,511,285	12,571,715	9,677,765	77%

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

DEPARTMENT/DIVISION	FY 16/17 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	107,910	89,402	83%	0	0%	83%
OPERATING EXPENDITURES	36,888	26,232	71%	0	0%	71%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	144,798	115,634	80%	0	0%	80%
<u>CITY MANAGER'S OFFICE</u>						
PERSONAL SERVICES	400,329	318,495	80%	0	0%	80%
OPERATING EXPENDITURES	31,806	17,101	54%	96	0%	54%
CAPITAL OUTLAY	1,300	1,150	88%	51	4%	92%
GRANTS & AIDS	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	433,435	336,746	78%	147	0%	78%
<u>DEPUTY CITY CLERK</u>						
PERSONAL SERVICES	135,446	103,989	77%	0	0%	77%
OPERATING EXPENDITURES	37,295	26,641	71%	531	1%	73%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	172,741	130,630	76%	531	0%	76%
<u>CITY ATTORNEY</u>						
OPERATING EXPENDITURES	171,494	153,801	90%	37,134	22%	111%
TOTAL EXPENDITURES	171,494	153,801	90%	37,134	22%	111%
<u>INFORMATION & TECHNOLOGY SERVICES</u>						
PERSONAL SERVICES	136,034	108,099	79%	0	0%	79%
OPERATING EXPENDITURES	56,262	43,885	78%	96	0%	78%
CAPITAL OUTLAY	20,896	14,650	70%	0	0%	70%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	213,192	166,634	78%	96	0%	78%
<u>FINANCE</u>						
PERSONAL SERVICES	424,870	331,057	78%	0	0%	78%
OPERATING EXPENDITURES	73,952	54,710	74%	0	0%	74%
CAPITAL OUTLAY	2,600	2,541	98%	0	0%	98%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	501,422	388,308	77%	0	0%	77%

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

DEPARTMENT/DIVISION	FY 16/17 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	136,072	104,755	77%	0	0%	77%
OPERATING EXPENDITURES	43,278	27,572	64%	96	0%	64%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	179,350	132,327	74%	96	0%	74%
<u>FACILITIES MAINTENANCE</u>						
PERSONAL SERVICES	307,699	238,242	77%	0	0%	77%
OPERATING EXPENDITURES	138,850	91,857	66%	3,254	2%	68%
CAPITAL OUTLAY	5,000	1,500	30%	0	0%	30%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	451,549	331,599	73%	3,254	1%	74%
<u>GRANTS & CONTRACTS</u>						
PERSONAL SERVICES	63,661	50,511	79%	0	0%	79%
OPERATING EXPENDITURES	5,073	3,074	61%	0	0%	61%
CAPITAL OUTLAY	1,300	1,271	98%	0	0%	98%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	70,034	54,855	78%	0	0%	78%
<u>CP&D-PLANNING & DEVELOPMENT</u>						
PERSONAL SERVICES	326,648	230,908	71%	0	0%	71%
OPERATING EXPENDITURES	125,737	48,069	38%	5,251	4%	42%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	452,385	278,977	62%	5,251	1%	63%
<u>COMPLIANCE & RISK MANAGEMENT</u>						
PERSONAL SERVICES	282,946	225,911	80%	0	0%	80%
OPERATING EXPENDITURES	55,236	16,965	31%	1,492	3%	33%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	338,182	242,876	72%	1,492	0%	72%
<u>CP&D-BEAUTIFICATION BOARD</u>						
OPERATING EXPENDITURES	10,115	7,939	78%	2,175	22%	100%
TOTAL EXPENDITURES	10,115	7,939	78%	2,175	22%	100%

CITY OF ALACHUA
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 FOR THE PERIOD ENDING JULY 31, 2017

GENERAL FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 16/17 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	110,734	82,200	74%	1,250	1%	75%
CAPITAL OUTLAY	124,980	104,809	84%	18,488	15%	99%
GRANTS & AIDS	47,228	33,300	71%	0	0%	71%
NON-OPERATING	3,182,120	3,095,943	97%	0	0%	97%
TOTAL EXPENDITURES	3,476,462	3,316,252	95%	19,738	1%	96%
<u>PS-SOLID WASTE DISPOSAL</u>						
OPERATING EXPENDITURES	666,300	493,878	74%	165,241	25%	99%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	666,300	493,878	74%	165,241	25%	99%
<u>PS-PUBLIC WORKS</u>						
PERSONAL SERVICES	373,409	293,370	79%	0	0%	79%
OPERATING EXPENDITURES	270,385	190,485	70%	24,768	9%	80%
CAPITAL OUTLAY	323,216	294,248	91%	0	0%	91%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	967,010	778,103	80%	24,768	3%	83%
<u>FIRE RESCUE SERVICES</u>						
OPERATING EXPENDITURES	703,616	500,195	71%	165,288	23%	95%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	703,616	500,195	71%	165,288	23%	95%
<u>BUILDING INSPECTIONS</u>						
PERSONAL SERVICES	165,782	138,726	84%	0	0%	84%
OPERATING EXPENDITURES	28,476	11,690	41%	206	1%	42%
CAPITAL OUTLAY	2,750	2,465	90%	0	0%	90%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	197,008	152,881	78%	206	0%	78%
<u>APD-PATROL & ADMIN</u>						
PERSONAL SERVICES	1,885,356	1,541,980	82%	0	0%	82%
OPERATING EXPENDITURES	377,337	301,181	80%	8,951	2%	82%
CAPITAL OUTLAY	152,109	109,539	72%	15,345	10%	82%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	2,414,802	1,952,700	81%	24,296	1%	82%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 2017

GENERAL FUND EXPENDITURES
BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 16/17 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	356,306	288,013	81%	0	0%	81%
OPERATING EXPENDITURES	12,000	8,485	71%	0	0%	71%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	368,306	296,498	81%	0	0%	81%
<u>APD-SCHOOL CROSSING GUARDS</u>						
OPERATING EXPENDITURES	27,789	11,942	43%	0	0%	43%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	27,789	11,942	43%	0	0%	43%
<u>APD-EXPLORERS PROGRAM</u>						
OPERATING EXPENDITURES	2,000	436	22%	0	0%	22%
TOTAL EXPENDITURES	2,000	436	22%	0	0%	22%
<u>APD-RESERVE PROGRAM</u>						
OPERATING EXPENDITURES	4,708	2,100	45%	0	0%	45%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	4,708	2,100	45%	0	0%	45%
<u>PARKS & RECREATION</u>						
PERSONAL SERVICES	250,568	224,633	90%	0	0%	90%
OPERATING EXPENDITURES	354,449	231,997	65%	23,809	7%	72%
CAPITAL OUTLAY	0	4,637	NA-	0	0%	NA-
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	605,017	461,267	76%	23,809	4%	80%
GENERAL FUND	12,571,715	10,306,578	82%	473,521	4%	86%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JULY 31, 2017**

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 16/17 APPROVED BUDGET	FY 16/17 AMENDED BUDGET	YEAR TO DATE FY 16/17	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	0	316,000	225,153	71%
PERMITS, FEES & ASSESSMENTS	6,650	37,173	37,244	100%
INTERGOVERNMENTAL REVENUE	266,222	266,222	276,391	104%
CHARGES FOR SERVICES	2,800	2,800	2,302	82%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	200	200	20,324	10162%
NON-OPERATING	447,380	451,479	185,416	41%
	723,252	1,073,874	746,829	70%

EXPENSES:				
GENERAL GOVERNMENT	0	30,523	0	0%
PUBLIC SAFETY	10,518	10,518	2,572	24%
ECONOMIC ENVIRONMENT	644,560	648,659	284,708	44%
PHYSICAL ENVIRONMENT	17,920	17,920	1,618	9%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	50,254	366,254	235,962	64%
	723,252	1,073,874	524,860	49%

MAJOR EXPENDITURE CATEGORIES:

PERSONAL SERVICES	18,810	75,239	27,407	36%
OPERATING EXPENDITURES	309,062	260,508	131,795	51%
CAPITAL OUTLAY	256,100	594,748	266,378	45%
DEBT SERVICE	99,280	99,280	99,279	100%
GRANTS & AIDS	30,000	30,000	0	0%
NON-OPERATING	10,000	14,099	0	0%
	723,252	1,073,874	524,860	49%

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SPECIAL REVENUE FUNDS REVENUE

REVENUE SOURCE	FY 16/17 APPROVED BUDGET	FY 16/17 AMENDED BUDGET	RECEIVED TO DATE FY 16/17	PERCENT COLLECTED
<u>TAXES</u>				
DISCRETIONARY SALES SURTAX	0	316,000	225,153	71%
SUBTOTAL	0	316,000	225,153	71%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
SPECIAL ASSESSMENTS	6,650	37,173	37,244	100%
SUBTOTAL	6,650	37,173	37,244	100%
<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)	266,222	266,222	276,391	104%
SUBTOTAL	266,222	266,222	276,391	104%
<u>CHARGES FOR SERVICES</u>				
ADDT'L CRT COSTS-\$2 FOR LEO TRAINING	2,800	2,800	2,302	82%
OTHER MISCELLANEOUS CHARGES	0	0	0	0%
SUBTOTAL	2,800	2,800	2,302	82%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	200	200	359	179%
RENTALS AND LEASES	0	0	4,965	NA+
CONTRIBUTIONS AND DONATIONS	0	0	15,000	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	200	200	20,324	10162%
<u>NON OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN	181,317	185,416	185,416	100%
USE OF FUND BALANCE/UNDERCOLLECTION	266,063	266,063	0	0%
SUBTOTAL	447,380	451,479	185,416	41%
SPECIAL REVENUE FUNDS	723,252	1,073,874	746,829	70%

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SPECIAL REVENUE FUNDS EXPENDITURES
BY MAJOR CATEGORY

SPECIAL REVENUE FUND	FY 16/17 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
ADDT'L COURT COST-\$2 FOR LEO TRAINING FUND						
OPERATING EXPENDITURES	2,800	2,572	92%	0	0%	92%
TOTAL EXPENDITURES	2,800	2,572	92%	0	0%	92%
WILD SPACES PUBLIC PLACES FUND						
CAPITAL OUTLAY	316,000	0	0%	209,209	66%	66%
TOTAL EXPENDITURES	316,000	0	0%	209,209	66%	66%
EXPLORER SPECIAL REVENUE FUND						
OPERATING EXPENDITURES	6,800	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	6,800	0	0%	0	0%	0%
TREE BANK FUND						
OPERATING EXPENDITURES	30,523	0	0%	0	0%	0%
TOTAL EXPENDITURES	30,523	0	0%	0	0%	0%
TK BASIN SPECIAL ASSESSMENT						
OPERATING EXPENDITURES	17,920	1,276	7%	342	2%	9%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	17,920	1,276	7%	342	2%	9%
DONATION FUND						
OPERATING EXPENDITURES	28,524	4,106	14%	0	0%	14%
CAPITAL OUTLAY	22,648	22,647	100%	0	0%	100%
NON OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	51,172	26,753	52%	0	0%	52%
CRA FUND						
PERSONAL SERVICES	75,239	27,407	36%	0	0%	36%
OPERATING EXPENDITURES	173,941	108,812	63%	14,688	8%	71%
CAPITAL OUTLAY	256,100	2,299	1%	32,222	13%	13%
DEBT SERVICE	99,280	99,279	100%	0	0%	100%
AIDS TO PRIVATE ORGANIZATIONS	30,000	0	0%	0	0%	0%
NON OPERATING	14,099	0	0%	0	0%	0%
TOTAL EXPENDITURES	648,659	237,797	37%	46,911	7%	44%
SPECIAL REVENUE FUNDS	1,073,874	268,398	25%	256,462	24%	49%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JULY 31, 2017

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 16/17 APPROVED BUDGET	FY 16/17 AMENDED BUDGET	YEAR TO DATE FY 16/17	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	0	0	97	NA+
NON-OPERATING	976,966	976,966	718,502	74%
	<u>976,966</u>	<u>976,966</u>	<u>718,599</u>	<u>74%</u>
EXPENSES:				
GENERAL GOVERNMENT	976,966	976,966	886,019	91%
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%
	<u>976,966</u>	<u>976,966</u>	<u>886,019</u>	<u>91%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	0	0	0	0%
CAPITAL OUTLAY	0	0	0	0%
DEBT SERVICE	976,966	976,966	886,019	91%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	0	0	0	0%
POWER COSTS	0	0	0	0%
	<u>976,966</u>	<u>976,966</u>	<u>886,019</u>	<u>91%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 2017

DEBT SERVICE FUND REVENUES

REVENUE SOURCE	FY 16/17 APPROVED BUDGET	FY 16/17 AMENDED BUDGET	YEAR TO DATE FY 16/17	PERCENT COLLECTED
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	0	0	97	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	0	97	NA+
<u>NON OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	57,975	57,975	57,975	100%
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN-GF	660,527	660,527	660,527	100%
FUND BALANCE & UNDER COLLECTION	258,464	258,464	0	0%
SUBTOTAL	976,966	976,966	718,502	74%
 DEBT SERVICE FUND	 976,966	 976,966	 718,599	 74%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JULY 31, 2017

DEBT SERVICE FUND EXPENDITURES
BY MAJOR CATEGORY

DEBT OBLIGATION	FY 16/17 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	165,643	165,243	100%	0	0%	100%
TOTAL EXPENDITURES	165,643	165,243	100%	0	0%	100%
<u>CAPITAL LEASE - MOTOROLA</u>						
DEBT SERVICE	93,686	93,686	100%	0	0%	100%
TOTAL EXPENDITURES	93,686	93,686	100%	0	0%	100%
<u>ALACHUA COUNTY TDC</u>						
DEBT SERVICE	83,333	83,333	100%	0	0%	100%
TOTAL EXPENDITURES	83,333	83,333	100%	0	0%	100%
<u>SERIES 2016 CAPITAL IMPROVEMENT</u>						
DEBT SERVICE	633,554	543,007	86%	0	0%	86%
TOTAL EXPENDITURES	633,554	543,007	86%	0	0%	86%
DEBT SERVICE FUND	976,966	886,019	91%	0	0%	91%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JULY 31, 2017

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 16/17 APPROVED BUDGET	FY 16/17 AMENDED BUDGET	YEAR TO DATE FY 16/17	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	0	0	0	0%
INTERGOVERNMENTAL REVENUE	353,545	753,545	373,349	50%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	0	35,000	16,833	48%
NON-OPERATING	7,186,618	7,186,618	2,574,126	36%
	<u>7,540,163</u>	<u>7,975,163</u>	<u>2,964,308</u>	<u>37%</u>
EXPENSES:				
GENERAL GOVERNMENT	324,126	324,126	0	0%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	333,940	733,940	211,008	29%
TRANSPORTATION	353,545	353,545	329,985	93%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	6,528,552	6,563,552	6,229,453	95%
	<u>7,540,163</u>	<u>7,975,163</u>	<u>6,770,446</u>	<u>85%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	462,200	462,200	12,987	3%
CAPITAL OUTLAY	7,077,963	7,512,963	6,757,459	90%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	0	0	0	0%
POWER COSTS	0	0	0	0%
	<u>7,540,163</u>	<u>7,975,163</u>	<u>6,770,446</u>	<u>85%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 2017

CAPITAL PROJECTS FUNDS REVENUE

REVENUE SOURCE	FY 16/17 APPROVED BUDGET	FY 16/17 AMENDED BUDGET	RECEIVED TO DATE FY 16/17	PERCENT COLLECTED
<u>INTERGOVERNMENTAL REVENUE</u>				
FEDERAL GRANTS	353,545	353,545	373,349	106%
STATE GRANTS	0	0	0	0%
GRANTS FROM OTHER LOCAL UNITS	0	400,000	0	0%
SUBTOTAL	353,545	753,545	373,349	50%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	0	35,000	16,833	48%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	35,000	16,833	48%
<u>NON OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	2,574,126	2,574,126	2,574,126	100%
USE OF FUND BALANCE	4,612,492	4,612,492	0	0%
SUBTOTAL	7,186,618	7,186,618	2,574,126	36%
 CAPITAL PROJECTS FUNDS	 7,540,163	 7,975,163	 2,964,308	 37%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JULY 31, 2017

CAPITAL PROJECTS FUNDS EXPENDITURES
BY MAJOR CATEGORY

CAPITAL PROJECT	FY 16/17 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	400,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	400,000	0	0%	0	0%	0%
<u>HERITAGE OAKS</u>						
OPERATING EXPENSES	120,066	0	0%	0	0%	0%
CAPITAL OUTLAY	213,874	208,108	97%	2,900	1%	99%
TOTAL EXPENDITURES	333,940	208,108	62%	2,900	1%	63%
<u>SAN FELASCO CONSERVATION CORRIDOR</u>						
OPERATING EXPENDITURES	6,508	1,400	22%	0	0%	22%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	6,508	1,400	22%	0	0%	22%
<u>MUNICIPAL COMPLEX</u>						
OPERATING EXPENDITURES	324,126	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	324,126	0	0%	0	0%	0%
<u>CDBG - NEIGHBORHOOD REVITALIZATION</u>						
OPERATING EXPENDITURES	11,500	11,587	101%	0	0%	101%
CAPITAL OUTLAY	342,045	318,398	93%	0	0%	93%
TOTAL EXPENDITURES	353,545	329,985	93%	0	0%	93%
<u>PROJECT LEGACY</u>						
CAPITAL OUTLAY	6,557,044	6,191,256	94%	36,797	1%	95%
TOTAL EXPENDITURES	6,557,044	6,191,256	94%	36,797	1%	95%
CAPITAL PROJECT FUNDS	7,975,163	6,730,749	84%	39,697	0%	85%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JULY 31, 2017

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 16/17 APPROVED BUDGET	FY 16/17 AMENDED BUDGET	YEAR TO DATE FY 16/17	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	16,710,202	16,710,202	14,235,470	85%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	276,320	276,320	247,640	90%
NON-OPERATING	4,134,903	4,134,903	0	0%
	21,121,425	21,121,425	14,483,110	69%

EXPENSES:				
GENERAL GOVERNMENT	0	0	0	0%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	21,121,425	21,121,425	13,704,343	65%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	21,121,425	21,121,425	13,704,343	65%

MAJOR EXPENDITURE CATEGORIES:

PERSONAL SERVICES	1,426,180	1,426,180	1,116,514	78%
OPERATING EXPENDITURES	1,467,914	1,528,614	1,108,547	73%
CAPITAL OUTLAY	3,078,826	3,018,126	228,949	8%
DEBT SERVICE	1,180,911	1,180,911	1,158,811	98%
NON-OPERATING	4,690,094	4,690,094	4,585,093	98%
POWER COSTS	9,277,500	9,277,500	5,506,428	59%
	21,121,425	21,121,425	13,704,343	65%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 2017

ENTERPRISE FUNDS REVENUE

REVENUE SOURCE	FY 16/17 APPROVED BUDGET	FY 16/17 AMENDED BUDGET	RECEIVED TO DATE FY 16/17	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	12,964,838	12,964,838	11,003,697	85%
PHYSICAL ENVIRONMENT-WATER	1,487,971	1,487,971	1,320,496	89%
PHYSICAL ENVIRONMENT-WASTEWATER	2,199,393	2,199,393	1,862,541	85%
PHYSICAL ENVIRONMENT-MOSQUITO	58,000	58,000	48,736	84%
SUBTOTAL	16,710,202	16,710,202	14,235,470	85%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	3,820	3,820	9,638	252%
RENTS & ROYALTIES	29,100	29,100	29,271	101%
OTHER MISCELLANEOUS REVENUE	243,400	243,400	208,731	86%
SUBTOTAL	276,320	276,320	247,640	90%
<u>NON OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	0	0	0	0%
FUND BALANCE & UNDER COLLECTION	4,134,903	4,134,903	0	0%
SUBTOTAL	4,134,903	4,134,903	0	0%
ENTERPRISE FUNDS	21,121,425	21,121,425	14,483,110	69%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 2017

ENTERPRISE FUNDS EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 16/17 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	849,122	691,504	81%	0	0%	81%
OPERATING EXPENDITURES	461,222	272,893	59%	46,374	10%	69%
CAPITAL OUTLAY	1,803,442	43,545	2%	64,653	4%	6%
DEBT SERVICE	465,770	465,770	100%	0	0%	100%
NON OPERATING	3,420,179	3,420,178	100%	0	0%	100%
POWER COSTS	9,277,500	5,506,428	59%	0	0%	59%
TOTAL EXPENDITURES	16,277,235	10,400,317	64%	111,027	1%	65%
<u>WATER UTILITY</u>						
PERSONAL SERVICES	189,780	133,247	70%	0	0%	70%
OPERATING EXPENDITURES	402,718	285,490	71%	24,149	6%	77%
CAPITAL OUTLAY	724,371	0	0%	32,211	4%	4%
DEBT SERVICE	170,850	148,751	87%	0	0%	87%
NON OPERATING	761,668	711,668	93%	0	0%	93%
TOTAL EXPENDITURES	2,249,387	1,279,157	57%	56,360	3%	59%
<u>WASTEWATER UTILITY</u>						
PERSONAL SERVICES	379,790	290,575	77%	0	0%	77%
OPERATING EXPENDITURES	639,364	445,743	70%	16,759	3%	72%
CAPITAL OUTLAY	487,113	0	0%	88,541	18%	18%
DEBT SERVICE	544,291	544,290	100%	0	0%	100%
NON OPERATING	489,122	439,122	90%	0	0%	90%
TOTAL EXPENDITURES	2,539,680	1,719,731	68%	105,299	4%	72%
<u>MOSQUITO CONTROL</u>						
PERSONAL SERVICES	7,488	1,188	16%	0	0%	16%
OPERATING EXPENDITURES	25,310	17,139	68%	0	0%	68%
CAPITAL OUTLAY	3,200	0	0%	0	0%	0%
NON OPERATING	19,125	14,125	74%	0	0%	74%
TOTAL EXPENDITURES	55,123	32,452	59%	0	0%	59%
ENTERPRISE FUNDS	21,121,425	13,431,657	64%	272,686	1%	65%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JULY 31, 2017

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 16/17 APPROVED BUDGET	FY 16/17 AMENDED BUDGET	YEAR TO DATE FY 16/17	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	0	0	2,568	NA+
NON-OPERATING	6,665,533	6,665,533	2,202,992	33%
	<u>6,665,533</u>	<u>6,665,533</u>	<u>2,205,560</u>	<u>33%</u>
EXPENSES:				
GENERAL GOVERNMENT	6,157,947	6,157,947	2,564,257	42%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	507,586	507,586	254,113	50%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	<u>6,665,533</u>	<u>6,665,533</u>	<u>2,818,371</u>	<u>42%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	1,414,367	1,393,867	970,010	70%
OPERATING EXPENDITURES	434,168	454,668	255,681	56%
CAPITAL OUTLAY	4,610,303	4,610,303	1,423,439	31%
DEBT SERVICE	156,695	156,695	169,241	108%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	50,000	50,000	0	0%
POWER COSTS	0	0	0	0%
	<u>6,665,533</u>	<u>6,665,533</u>	<u>2,818,371</u>	<u>42%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 2017

INTERNAL SERVICE FUND REVENUES

REVENUE SOURCE	FY 16/17 APPROVED BUDGET	FY 16/17 AMENDED BUDGET	YEAR TO DATE FY 16/17	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	0	0	886	NA+
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	1,682	NA+
SUBTOTAL	0	0	2,568	NA+
<u>NON OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	0	0	0	0%
SERIES 2016 DEBT PROCEEDS	0	0	0	0%
INTERFUND TRANSFER	2,202,993	2,202,993	2,202,992	100%
FUND BALANCE & UNDER COLLECTION	4,462,540	4,462,540	0	0%
SUBTOTAL	6,665,533	6,665,533	2,202,992	33%
 INTERNAL SERVICE FUND	 6,665,533	 6,665,533	 2,205,560	 33%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JULY 31, 2017

INTERNAL SERVICE FUND EXPENDITURES
BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 16/17 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>FINANCE / UTILITY OPERATIONS</u>						
PERSONAL SERVICES	233,256	191,019	82%	0	0%	82%
OPERATING EXPENDITURES	29,880	14,154	47%	0	0%	47%
CAPITAL OUTLAY	20,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	283,136	205,173	72%	0	0%	72%
<u>FINANCE / UTILITY BILLING</u>						
PERSONAL SERVICES	272,819	198,751	73%	0	0%	73%
OPERATING EXPENDITURES	145,812	117,391	81%	0	0%	81%
CAPITAL OUTLAY	11,875	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	430,506	316,142	73%	0	0%	73%
<u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u>						
PERSONAL SERVICES	501,838	328,587	65%	0	0%	65%
OPERATING EXPENDITURES	117,654	38,417	33%	10,639	9%	42%
CAPITAL OUTLAY	29,754	0	0%	19,691	66%	66%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	649,246	367,003	57%	30,330	5%	61%
<u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u>						
PERSONAL SERVICES	51,643	37,281	72%	0	0%	72%
OPERATING EXPENDITURES	17,972	11,605	65%	0	0%	65%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	69,615	48,886	70%	0	0%	70%
<u>ISF - COMPLIANCE AND RISK MANAGEMENT</u>						
PERSONAL SERVICES	30,075	23,734	79%	0	0%	79%
TOTAL EXPENDITURES	30,075	23,734	79%	0	0%	79%
<u>PUBLIC SERVICES-WATER DISTRIBUTION/COLLECTION</u>						
PERSONAL SERVICES	304,236	190,639	63%	0	0%	63%
OPERATING EXPENDITURES	143,350	53,096	37%	10,379	7%	44%
CAPITAL OUTLAY	60,000	0	0%		0%	0%
TOTAL EXPENDITURES	507,586	243,735	48%	10,379	2%	50%
<u>DEBT SERVICE FUND - SERIES 2016</u>						
DEBT SERVICE	156,695	169,241	108%	0	0%	108%
TOTAL EXPENDITURES	156,695	169,241	108%	0	0%	108%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 2017

INTERNAL SERVICE FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 16/17 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>INTERNAL SERVICE FUND RESERVES</u>						
NON-OPERATING	50,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	50,000	0	0%	0	0%	0%
<u>CP OPS/WAREHOUSE</u>						
CAPITAL OUTLAY	4,488,674	31,961	1%	1,371,787	31%	31%
OTHER DEBT COSTS	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	4,488,674	31,961	1%	1,371,787	31%	31%
INTERNAL SERVICE FUND	6,665,533	1,405,875	21%	1,412,496	21%	42%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JULY 31, 2017**

ALL CITY FUNDS

	FY 16/17 APPROVED BUDGET	FY 16/17 AMENDED BUDGET	YEAR TO DATE FY 16/17	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	5,998,056	6,314,056	5,869,370	93%
PERMITS, FEES & ASSESSMENTS	510,450	540,973	407,889	75%
INTERGOVERNMENTAL	1,520,356	1,931,756	1,356,473	70%
CHARGES FOR SERVICES	17,752,352	17,752,352	15,082,869	85%
FINES AND FORFEITURES	32,000	51,030	26,721	52%
MISCELLANEOUS REVENUE	314,520	379,520	371,813	98%
NON-OPERATING	23,410,890	23,414,989	7,681,036	33%
	<u>49,538,624</u>	<u>50,384,676</u>	<u>30,796,172</u>	<u>61%</u>

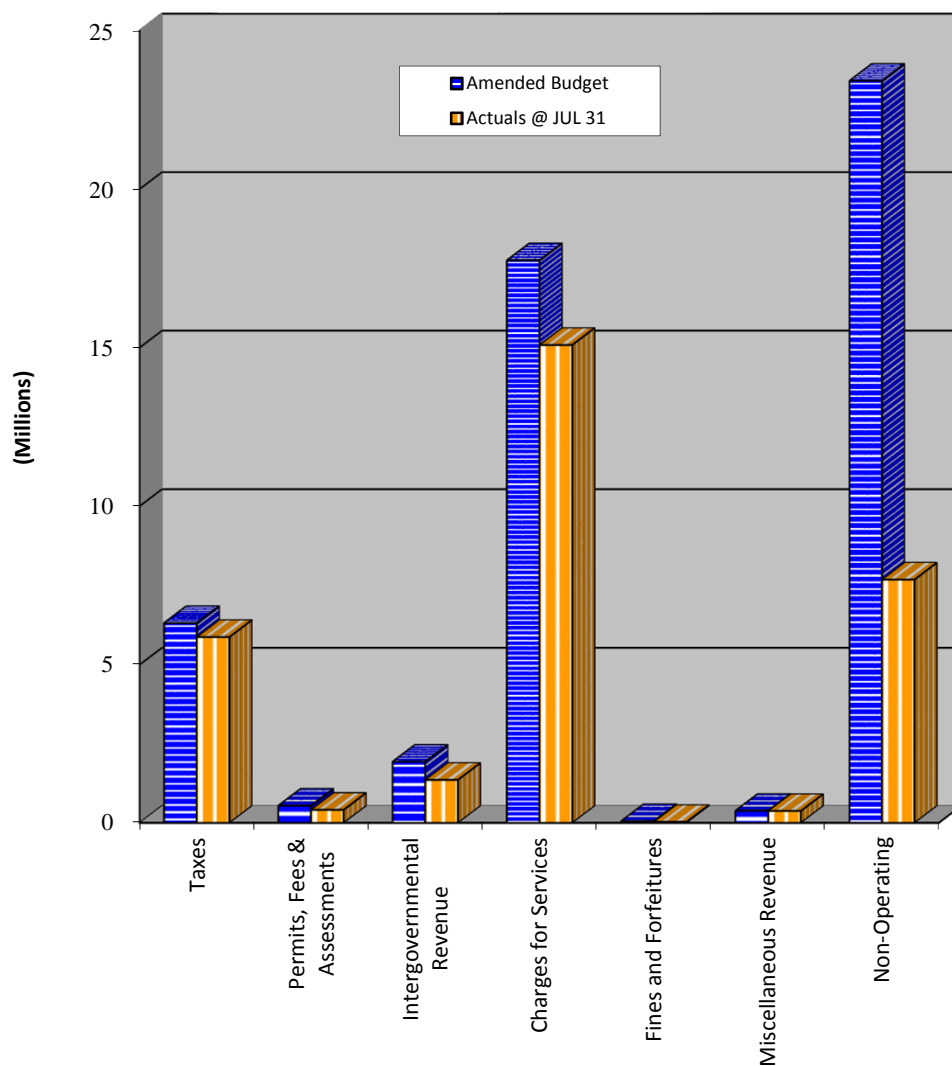
EXPENSES:				
GENERAL GOVERNMENT	14,077,377	14,104,721	9,176,768	65%
PUBLIC SAFETY	3,695,138	3,728,747	3,109,113	83%
ECONOMIC ENVIRONMENT	644,560	648,659	284,708	44%
PHYSICAL ENVIRONMENT	22,647,171	23,047,171	14,830,201	64%
TRANSPORTATION	1,290,555	1,320,555	1,132,857	86%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	7,183,823	7,534,823	6,950,491	92%
	<u>49,538,624</u>	<u>50,384,676</u>	<u>35,484,137</u>	<u>70%</u>

MAJOR EXPENDITURE CATEGORIES:

PERSONAL SERVICES	8,241,793	8,259,722	6,402,021	78%
OPERATING EXPENDITURES	5,993,329	6,049,770	4,301,085	71%
CAPITAL OUTLAY	15,592,984	16,370,291	9,246,916	56%
DEBT SERVICE	2,413,852	2,413,852	2,313,351	96%
GRANTS & AIDS	77,228	77,228	33,300	43%
NON-OPERATING	7,941,938	7,936,313	7,681,036	97%
POWER COSTS	9,277,500	9,277,500	5,506,428	59%
	<u>49,538,624</u>	<u>50,384,676</u>	<u>35,484,137</u>	<u>70%</u>

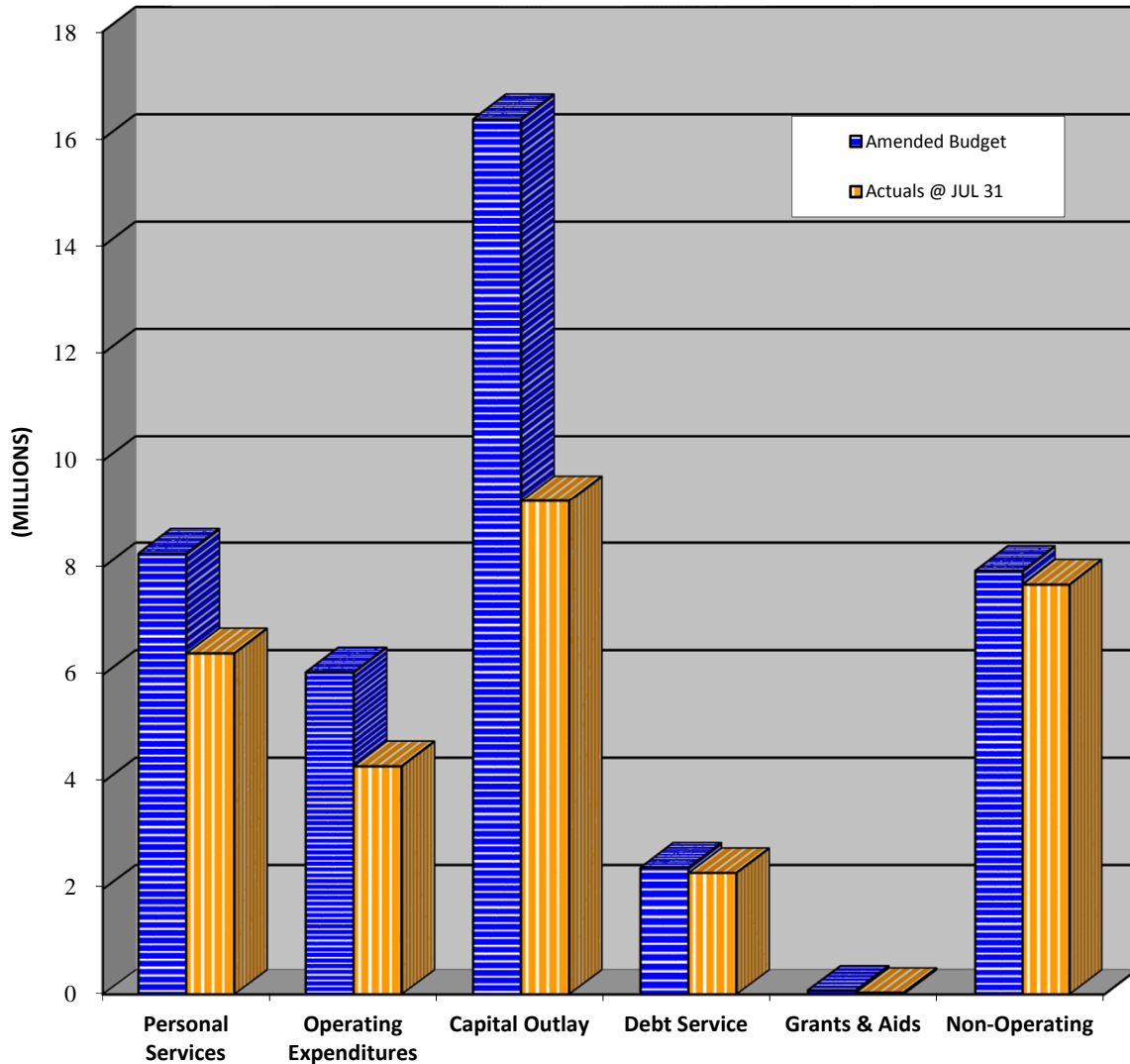
Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 61% of budget for the fiscal year. Taxes are at 93% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (75%); Intergovernmental Revenue (70%); Charges for Services (85%); Fines and Forfeitures (52%); Miscellaneous Revenue (98%); and Non-Operating Revenue (33%).



Expenditures by Major Category All City Funds

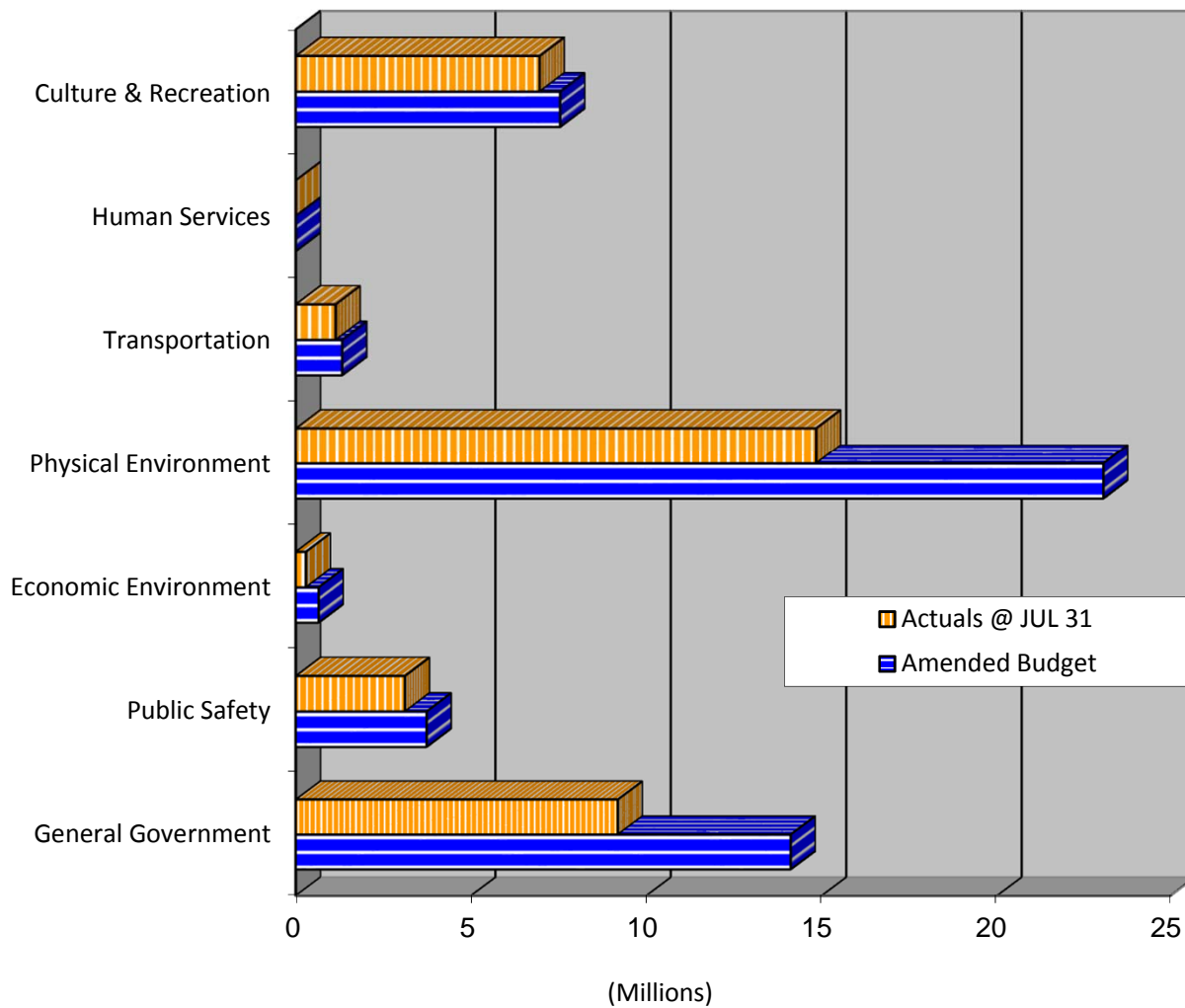
Overall, City expenditures and encumbrances are at 70% of budget for the period. The Personal Services category is at 78% of budget for the fiscal year. The Operating Expenditures category is at 71%, with encumbrances for legal, fire, and residential waste collection services of approximately \$368K. Capital Outlay is at 56%, Debt Service is 96%, Grants & Aids is 43% and Non-Operating Expenditures are at 97%. Encumbrances for future expenditures account for 7% (aprox. \$2.5M) 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 70% of budget with General Government expenses at 65%, Public Safety at 83%, Economic Environment at 44%, Physical Environment at 64% (Enterprise Funds, Water Collection and Distribution & residential waste collection services), Transportation at 86%, and Culture & Recreation at 92%.



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

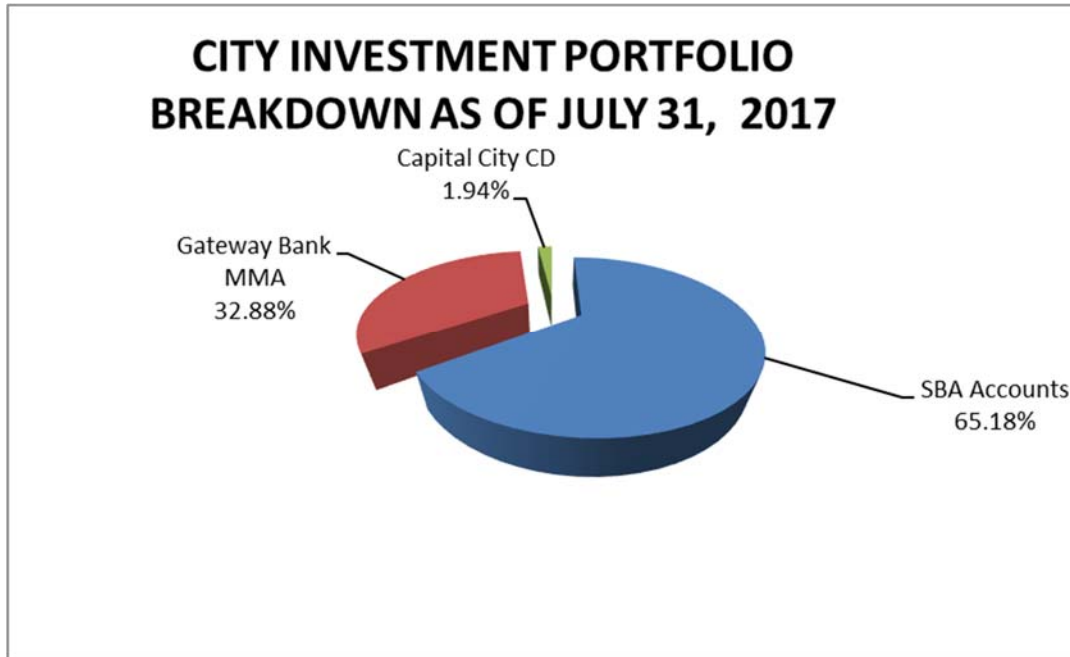
The Rate of Return on Investment refers to the benefits (the profits) to an investor or organization relative to the cost of the initial investment. It is similar to the rate of profit as a measure of profitability.

Conclusion

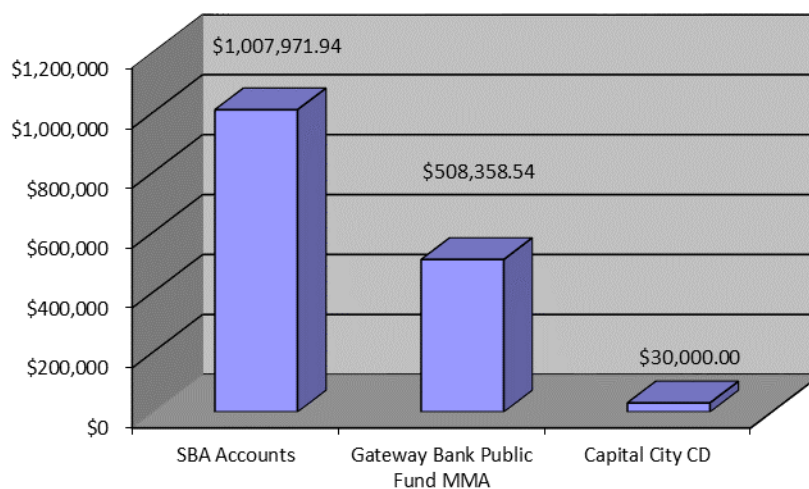
The City's cash and investments are pursuant to Section 218.415, Florida Statutes as well as the City's own adopted Investment Policy. To ensure that the City's funds are effectively managed, the Finance Director and other appropriate staff shall annually complete eight (8) hours of continuing professional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

INVESTMENTS AND CASH

As of July 31, 2017, the City's investment portfolio totaled **\$1,546,330.48**. 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 JULY 31, 2017



INVESTMENTS AND CASH

As of July 31, 2017, 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 **\$20,376,944.95**. 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.
- 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	July Balance
Main Operating Account	\$14,700,021.64
Payroll Account	\$11,323.17
CRA Account	\$615,219.00
Police Forfeiture Account	\$26,177.24
Section 108 Account	\$25,236.19
Project Legacy Account	\$233,124.90
Series 2016 Repayment Account	\$573,768.46
Deposit Account	\$1,692,634.75
Series 2016 Projects	\$2,140,545.15
Explorer Account	\$7,308.94
SRF Repayment Account	\$122,560.81
Heritage Oaks Account	<u>\$229,024.70</u>
TOTAL	<u><u>\$20,376,944.95</u></u>