



City of
ALACHUA

THE GOOD LIFE COMMUNITY

**FINANCE DEPARTMENT
FISCAL ANALYSIS
FOR THE PERIOD ENDING
JUNE 30, 2017**

TABLE OF CONTENTS

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

INTRODUCTION TO FISCAL ANALYSIS REPORT

Purpose

The fiscal analysis report is used to report the operating condition of the City, and where applicable, identify potential trends and, if necessary, 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 JUNE 30, 2017

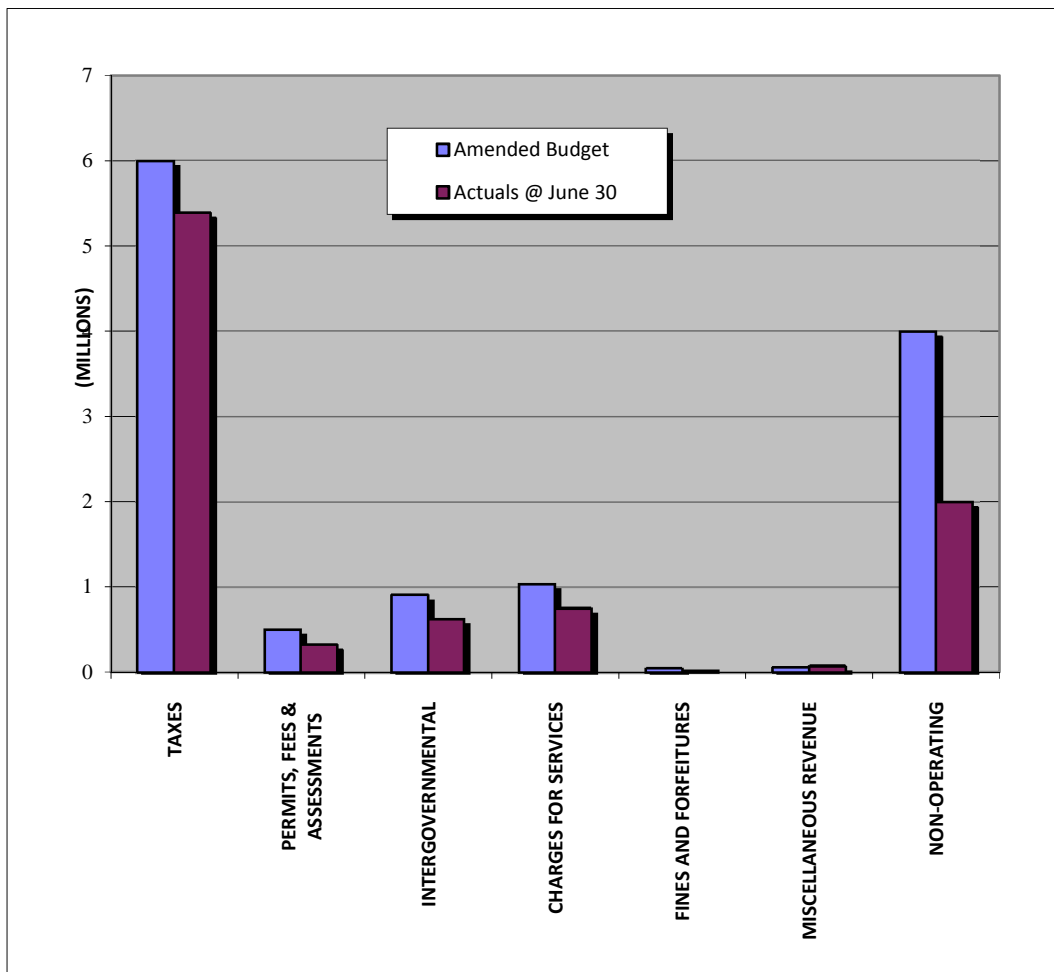
GENERAL FUND

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	5,391,013	90%
PERMITS, FEES & ASSESSMENTS	503,800	503,800	329,713	65%
INTERGOVERNMENTAL	900,589	911,989	631,609	69%
CHARGES FOR SERVICES	1,039,350	1,039,350	756,533	73%
FINES AND FORFEITURES	32,000	51,030	24,280	48%
MISCELLANEOUS REVENUE	38,000	68,000	80,599	119%
NON-OPERATING	3,999,490	3,999,490	2,000,000	50%
	<u>12,511,285</u>	<u>12,571,715</u>	<u>9,213,746</u>	<u>73%</u>
EXPENSES:				
GENERAL GOVERNMENT	6,618,338	6,615,159	5,501,682	83%
PUBLIC SAFETY	3,684,620	3,718,229	2,886,800	78%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	666,300	666,300	659,119	99%
TRANSPORTATION	937,010	967,010	768,265	79%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	605,017	605,017	447,550	74%
	<u>12,511,285</u>	<u>12,571,715</u>	<u>10,263,416</u>	<u>82%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	5,382,436	5,367,436	3,857,075	72%
OPERATING EXPENDITURES	3,319,985	3,325,780	2,706,407	81%
CAPITAL OUTLAY	569,792	649,151	570,692	88%
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%
	<u>12,511,285</u>	<u>12,571,715</u>	<u>10,263,416</u>	<u>82%</u>

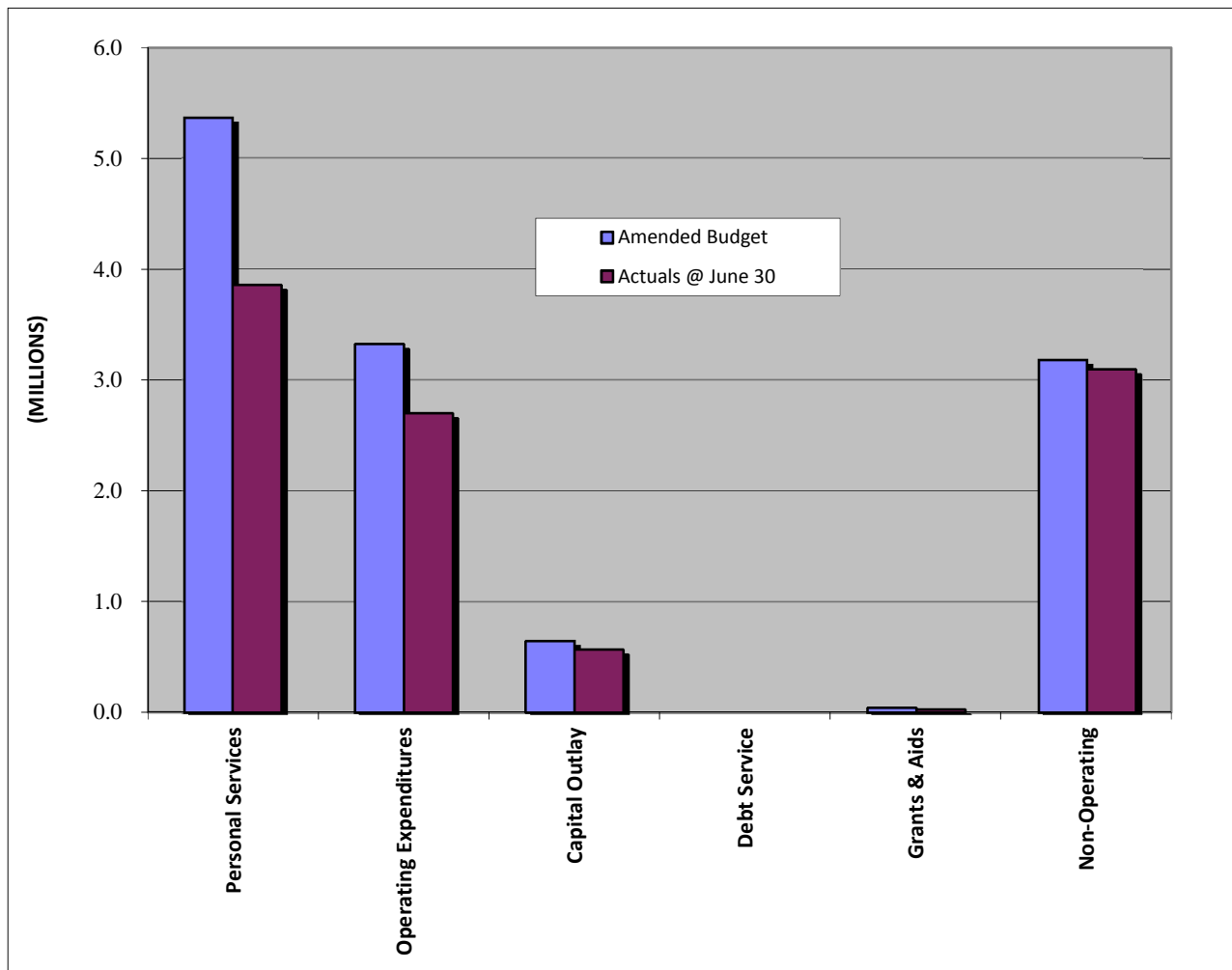
Revenues by Major Category General Fund

As of June 30, 2017, the City of Alachua collected 73% of budgeted General Fund revenues. Tax collections are at 90%. 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 65%. The Intergovernmental Revenues are at 69%. Charges for Services are at 73%, Fines & Forfeitures are at 48%, Miscellaneous Revenues are at 119% and Non-Operating Revenues are at 50%.



Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 82%. Personal Services are at 72% with Operating Expenditures at 81%. The Capital Outlay category is at 88%, Grants & Aids are 71% and Non-Operating expenditures are at 97%. Encumbrances for legal, fire, and residential waste collection services account for about 5% of the expense line total (aprox. \$488K).



CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JUNE 30, 2017

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	4,086,389	100%
LOCAL OPTION FUEL TAXES	250,162	250,162	166,852	67%
UTILITY SERVICES TAXES	1,250,000	1,250,000	883,629	71%
COMMUNICATIONS SERVICES TAXES	349,533	349,533	205,494	59%
LOCAL BUSINESS TAXES	47,100	47,100	48,648	103%
SUBTOTAL	5,998,056	5,998,056	5,391,013	90%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
BUILDING PERMITS	209,800	209,800	131,700	63%
FRANCHISE FEES	294,000	294,000	198,013	67%
SUBTOTAL	503,800	503,800	329,713	65%
<u>INTERGOVERNMENTAL REVENUE</u>				
STATE-SHARED REVENUES	900,589	900,589	631,609	70%
GRANTS	0	11,400	0	0%
SUBTOTAL	900,589	911,989	631,609	69%
<u>CHARGES FOR SERVICES</u>				
GENERAL GOVERNMENT	102,725	102,725	41,417	40%
PUBLIC SAFETY	86,647	86,647	70,798	82%
PHYSICAL ENVIRONMENT	822,978	822,978	615,267	75%
TRANSPORTATION	0	0	0	0%
CULTURE & RECREATION	27,000	27,000	29,050	108%
OTHER CHARGES FOR SVCS	0	0	0	0%
SUBTOTAL	1,039,350	1,039,350	756,533	73%
<u>FINES & FORFEITURES</u>				
FINES & FORFEITURES	32,000	32,000	18,113	57%
OTHER FINES & FORFEITURES	0	19,030	6,167	32%
SUBTOTAL	32,000	51,030	24,280	48%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	5,000	5,000	6,172	123%
RENTS & ROYALTIES	0	0	100	N/A+
OTHER MISCELLANEOUS REVENUE	33,000	63,000	74,328	118%
SUBTOTAL	38,000	68,000	80,599	119%
<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	9,213,746	73%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JUNE 30, 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>CITY COMMISSION</u>						
PERSONAL SERVICES	107,910	80,996	75%	0	0%	75%
OPERATING EXPENDITURES	36,888	20,302	55%	2,100	6%	61%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	144,798	101,297	70%	2,100	1%	71%
<u>CITY MANAGER'S OFFICE</u>						
PERSONAL SERVICES	400,329	287,548	72%	0	0%	72%
OPERATING EXPENDITURES	31,806	14,656	46%	1,146	4%	50%
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	303,354	70%	1,197	0%	70%
<u>DEPUTY CITY CLERK</u>						
PERSONAL SERVICES	135,446	93,773	69%	0	0%	69%
OPERATING EXPENDITURES	37,295	26,083	70%	531	1%	71%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	172,741	119,857	69%	531	0%	70%
<u>CITY ATTORNEY</u>						
OPERATING EXPENDITURES	171,494	143,801	84%	47,134	27%	111%
TOTAL EXPENDITURES	171,494	143,801	84%	47,134	27%	111%
<u>INFORMATION & TECHNOLOGY SERVICES</u>						
PERSONAL SERVICES	136,034	97,747	72%	0	0%	72%
OPERATING EXPENDITURES	56,262	41,054	73%	96	0%	73%
CAPITAL OUTLAY	20,896	14,650	70%	0	0%	70%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	213,192	153,451	72%	96	0%	72%
<u>FINANCE</u>						
PERSONAL SERVICES	424,870	299,416	70%	0	0%	70%
OPERATING EXPENDITURES	73,952	54,105	73%	0	0%	73%
CAPITAL OUTLAY	2,600	2,541	98%	0	0%	98%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	501,422	356,062	71%	0	0%	71%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JUNE 30, 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>HUMAN RESOURCES</u>						
PERSONAL SERVICES	136,072	94,101	69%	0	0%	69%
OPERATING EXPENDITURES	43,278	26,445	61%	0	0%	61%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	179,350	120,547	67%	0	0%	67%
<u>FACILITIES MAINTENANCE</u>						
PERSONAL SERVICES	310,699	212,141	68%	0	0%	68%
OPERATING EXPENDITURES	135,850	81,935	60%	3,529	3%	63%
CAPITAL OUTLAY	5,000	0	0%	1,500	30%	30%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	451,549	294,076	65%	5,029	1%	66%
<u>GRANTS & CONTRACTS</u>						
PERSONAL SERVICES	63,661	45,725	72%	0	0%	72%
OPERATING EXPENDITURES	5,073	2,993	59%	0	0%	59%
CAPITAL OUTLAY	1,300	1,271	98%	0	0%	98%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	70,034	49,989	71%	0	0%	71%
<u>CP&D-PLANNING & DEVELOPMENT</u>						
PERSONAL SERVICES	326,648	202,952	62%	0	0%	62%
OPERATING EXPENDITURES	125,737	34,936	28%	7,366	6%	34%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	452,385	237,887	53%	7,366	2%	54%
<u>COMPLIANCE & RISK MANAGEMENT</u>						
PERSONAL SERVICES	282,946	203,863	72%	0	0%	72%
OPERATING EXPENDITURES	55,236	14,339	26%	1,492	3%	29%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	338,182	218,202	65%	1,492	0%	65%
<u>CP&D-BEAUTIFICATION BOARD</u>						
OPERATING EXPENDITURES	10,115	7,214	71%	2,900	29%	100%
TOTAL EXPENDITURES	10,115	7,214	71%	2,900	29%	100%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JUNE 30, 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	74,311	67%	1,250	1%	68%
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	3,308,363	95%	19,738	1%	96%
<u>PS-SOLID WASTE DISPOSAL</u>						
OPERATING EXPENDITURES	666,300	439,132	66%	219,987	33%	99%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	666,300	439,132	66%	219,987	33%	99%
<u>PS-PUBLIC WORKS</u>						
PERSONAL SERVICES	373,409	267,707	72%	0	0%	72%
OPERATING EXPENDITURES	255,385	177,951	70%	28,359	11%	81%
CAPITAL OUTLAY	338,216	294,248	87%	0	0%	87%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	967,010	739,906	77%	28,359	3%	79%
<u>FIRE RESCUE SERVICES</u>						
OPERATING EXPENDITURES	703,616	444,736	63%	220,397	31%	95%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	703,616	444,736	63%	220,397	31%	95%
<u>BUILDING INSPECTIONS</u>						
PERSONAL SERVICES	165,782	118,941	72%	0	0%	72%
OPERATING EXPENDITURES	28,476	9,820	34%	206	1%	35%
CAPITAL OUTLAY	2,750	2,465	90%	0	0%	90%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	197,008	131,226	67%	206	0%	67%
<u>APD-PATROL & ADMIN</u>						
PERSONAL SERVICES	1,885,356	1,389,399	74%	0	0%	74%
OPERATING EXPENDITURES	377,337	282,441	75%	12,197	3%	78%
CAPITAL OUTLAY	152,109	109,539	72%	15,345	10%	82%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	2,414,802	1,781,379	74%	27,541	1%	75%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JUNE 30, 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	259,774	73%	0	0%	73%
OPERATING EXPENDITURES	12,000	7,225	60%	0	0%	60%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	368,306	266,999	72%	0	0%	72%
<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	275	14%	0	0%	14%
TOTAL EXPENDITURES	2,000	275	14%	0	0%	14%
<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	202,992	81%	0	0%	81%
OPERATING EXPENDITURES	354,449	213,638	60%	26,284	7%	68%
CAPITAL OUTLAY	0	4,637	NA-	0	0%	NA-
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	605,017	421,266	70%	26,284	4%	74%
GENERAL FUND	12,571,715	9,653,060	77%	610,356	5%	82%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JUNE 30, 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	183,033	58%
PERMITS, FEES & ASSESSMENTS	6,650	37,173	36,368	98%
INTERGOVERNMENTAL REVENUE	266,222	266,222	276,391	104%
CHARGES FOR SERVICES	2,800	2,800	1,988	71%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	200	200	20,243	10121%
NON-OPERATING	447,380	451,479	185,416	41%
	723,252	1,073,874	703,439	66%
EXPENSES:				
GENERAL GOVERNMENT	0	30,523	0	0%
PUBLIC SAFETY	10,518	10,518	2,572	24%
ECONOMIC ENVIRONMENT	644,560	648,659	272,556	42%
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	512,708	48%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	18,810	75,239	22,921	30%
OPERATING EXPENDITURES	309,062	260,508	126,428	49%
CAPITAL OUTLAY	256,100	594,748	264,079	44%
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	512,708	48%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JUNE 30, 2017

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	183,033	58%
SUBTOTAL	0	316,000	183,033	58%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
SPECIAL ASSESSMENTS	6,650	37,173	36,368	98%
SUBTOTAL	6,650	37,173	36,368	98%
<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	1,988	71%
OTHER MISCELLANEOUS CHARGES	0	0	0	0%
SUBTOTAL	2,800	2,800	1,988	71%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	200	200	303	151%
RENTALS AND LEASES	0	0	4,940	NA+
CONTRIBUTIONS AND DONATIONS	0	0	15,000	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	200	200	20,243	10121%
<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	703,439	66%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JUNE 30, 2017

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	1,162	6%	456	3%	9%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	17,920	1,162	6%	456	3%	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	22,921	30%	0	0%	30%
OPERATING EXPENDITURES	173,941	99,611	57%	18,522	11%	68%
CAPITAL OUTLAY	256,100	2,299	1%	29,923	12%	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	224,111	35%	48,445	7%	42%
SPECIAL REVENUE FUNDS	1,073,874	254,597	24%	258,110	24%	48%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JUNE 30, 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	634,712	65%
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>634,712</u>	<u>65%</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	634,712	65%
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>634,712</u>	<u>65%</u>

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JUNE 30, 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 JUNE 30, 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	7,621	5%	0	0%	5%
TOTAL EXPENDITURES	165,643	7,621	5%	0	0%	5%
<u>CAPITAL LEASE - MOTOROLA</u>						
DEBT SERVICE	93,686	0	0%	0	0%	0%
TOTAL EXPENDITURES	93,686	0	0%	0	0%	0%
<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	634,712	65%	0	0%	65%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JUNE 30, 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	16,832	48%
NON-OPERATING	7,186,618	7,186,618	2,574,126	36%
	7,540,163	7,975,163	2,964,307	37%
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%
	7,540,163	7,975,163	6,770,447	85%
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%
	7,540,163	7,975,163	6,770,447	85%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JUNE 30, 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	16,832	48%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	35,000	16,832	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	 2,964,307	 37%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JUNE 30, 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	6,181,483	94%	46,570	1%	95%
TOTAL EXPENDITURES	6,557,044	6,181,483	94%	46,570	1%	95%
CAPITAL PROJECT FUNDS	7,975,163	6,720,976	84%	49,470	1%	85%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JUNE 30, 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	12,448,856	74%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	276,320	276,320	224,208	81%
NON-OPERATING	4,134,903	4,134,903	0	0%
	21,121,425	21,121,425	12,673,064	60%

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	12,266,213	58%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	21,121,425	21,121,425	12,266,213	58%

MAJOR EXPENDITURE CATEGORIES:

PERSONAL SERVICES	1,426,180	1,426,180	1,010,125	71%
OPERATING EXPENDITURES	1,467,914	1,503,614	1,024,248	68%
CAPITAL OUTLAY	3,078,826	3,043,126	271,284	9%
DEBT SERVICE	1,180,911	1,180,911	1,158,811	98%
NON-OPERATING	4,690,094	4,690,094	4,034,346	86%
POWER COSTS	9,277,500	9,277,500	4,767,399	51%
	21,121,425	21,121,425	12,266,213	58%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JUNE 30, 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	9,548,045	74%
PHYSICAL ENVIRONMENT-WATER	1,487,971	1,487,971	1,185,927	80%
PHYSICAL ENVIRONMENT-WASTEWATER	2,199,393	2,199,393	1,671,021	76%
PHYSICAL ENVIRONMENT-MOSQUITO	58,000	58,000	43,863	76%
SUBTOTAL	16,710,202	16,710,202	12,448,856	74%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	3,820	3,820	7,679	201%
RENTS & ROYALTIES	29,100	29,100	29,271	101%
OTHER MISCELLANEOUS REVENUE	243,400	243,400	187,258	77%
SUBTOTAL	276,320	276,320	224,208	81%
<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	12,673,064	60%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JUNE 30, 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	625,030	74%	0	0%	74%
OPERATING EXPENDITURES	441,222	244,591	55%	55,581	13%	68%
CAPITAL OUTLAY	1,823,442	49,335	3%	79,930	4%	7%
DEBT SERVICE	465,770	465,770	100%	0	0%	100%
NON OPERATING	3,420,179	3,146,166	92%	0	0%	92%
POWER COSTS	9,277,500	4,767,399	51%	0	0%	51%
TOTAL EXPENDITURES	16,277,235	9,298,290	57%	135,511	1%	58%
<u>WATER UTILITY</u>						
PERSONAL SERVICES	189,780	121,236	64%	0	0%	64%
OPERATING EXPENDITURES	397,718	265,389	67%	15,544	4%	71%
CAPITAL OUTLAY	729,371	0	0%	42,401	6%	6%
DEBT SERVICE	170,850	148,751	87%	0	0%	87%
NON OPERATING	761,668	533,751	70%	0	0%	70%
TOTAL EXPENDITURES	2,249,387	1,069,127	48%	57,945	3%	50%
<u>WASTEWATER UTILITY</u>						
PERSONAL SERVICES	379,790	263,498	69%	0	0%	69%
OPERATING EXPENDITURES	639,364	410,078	64%	16,332	3%	67%
CAPITAL OUTLAY	487,113	0	0%	99,617	20%	20%
DEBT SERVICE	544,291	544,290	100%	0	0%	100%
NON OPERATING	489,122	343,835	70%	0	0%	70%
TOTAL EXPENDITURES	2,539,680	1,561,701	61%	115,949	5%	66%
<u>MOSQUITO CONTROL</u>						
PERSONAL SERVICES	7,488	361	5%	0	0%	5%
OPERATING EXPENDITURES	25,310	16,734	66%	0	0%	66%
CAPITAL OUTLAY	3,200	0	0%	0	0%	0%
NON OPERATING	19,125	10,594	55%	0	0%	55%
TOTAL EXPENDITURES	55,123	27,689	50%	0	0%	50%
ENTERPRISE FUNDS	21,121,425	11,956,808	57%	309,405	1%	58%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JUNE 30, 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	1,916	NA+
NON-OPERATING	6,665,533	6,665,533	1,652,244	25%
	<u>6,665,533</u>	<u>6,665,533</u>	<u>1,654,160</u>	<u>25%</u>
EXPENSES:				
GENERAL GOVERNMENT	6,157,947	6,157,947	2,798,784	45%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	507,586	507,586	278,426	55%
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>3,077,210</u>	<u>46%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	1,414,367	1,401,867	871,209	62%
OPERATING EXPENDITURES	434,168	446,668	231,540	52%
CAPITAL OUTLAY	4,610,303	4,610,303	1,805,220	39%
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>3,077,210</u>	<u>46%</u>

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JUNE 30, 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	710	NA+
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	1,207	NA+
SUBTOTAL	0	0	1,916	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	1,652,244	75%
FUND BALANCE & UNDER COLLECTION	4,462,540	4,462,540	0	0%
SUBTOTAL	6,665,533	6,665,533	1,652,244	25%
 INTERNAL SERVICE FUND	 6,665,533	 6,665,533	 1,654,160	 25%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JUNE 30, 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	171,015	73%	0	0%	73%
OPERATING EXPENDITURES	29,880	10,165	34%	0	0%	34%
CAPITAL OUTLAY	20,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	283,136	181,179	64%	0	0%	64%
<u>FINANCE / UTILITY BILLING</u>						
PERSONAL SERVICES	280,819	179,341	64%	0	0%	64%
OPERATING EXPENDITURES	137,812	105,594	77%	0	0%	77%
CAPITAL OUTLAY	11,875	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	430,506	284,934	66%	0	0%	66%
<u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u>						
PERSONAL SERVICES	501,838	297,005	59%	0	0%	59%
OPERATING EXPENDITURES	117,654	32,916	28%	14,442	12%	40%
CAPITAL OUTLAY	29,754	0	0%	19,691	66%	66%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	649,246	329,922	51%	34,133	5%	56%
<u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u>						
PERSONAL SERVICES	51,643	33,251	64%	0	0%	64%
OPERATING EXPENDITURES	17,972	10,661	59%	0	0%	59%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	69,615	43,912	63%	0	0%	63%
<u>ISF - COMPLIANCE AND RISK MANAGEMENT</u>						
PERSONAL SERVICES	30,075	21,300	71%	0	0%	71%
TOTAL EXPENDITURES	30,075	21,300	71%	0	0%	71%
<u>PUBLIC SERVICES-WATER DISTRIBUTION/COLLECTION</u>						
PERSONAL SERVICES	304,236	169,298	56%	0	0%	56%
OPERATING EXPENDITURES	143,350	45,793	32%	11,969	8%	40%
CAPITAL OUTLAY	60,000	0	0%	51,365	86%	86%
TOTAL EXPENDITURES	507,586	215,091	42%	63,335	12%	55%
<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 JUNE 30, 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%	1,702,203	38%	39%
OTHER DEBT COSTS	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	4,488,674	31,961	1%	1,702,203	38%	39%
INTERNAL SERVICE FUND	6,665,533	1,277,540	19%	1,799,670	27%	46%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JUNE 30, 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	5,574,046	88%
PERMITS, FEES & ASSESSMENTS	510,450	540,973	366,081	68%
INTERGOVERNMENTAL	1,520,356	1,931,756	1,281,349	66%
CHARGES FOR SERVICES	17,752,352	17,752,352	13,207,377	74%
FINES AND FORFEITURES	32,000	51,030	24,280	48%
MISCELLANEOUS REVENUE	314,520	379,520	343,895	91%
NON-OPERATING	23,410,890	23,414,989	7,130,288	30%
	<u>49,538,624</u>	<u>50,384,676</u>	<u>27,927,315</u>	<u>55%</u>

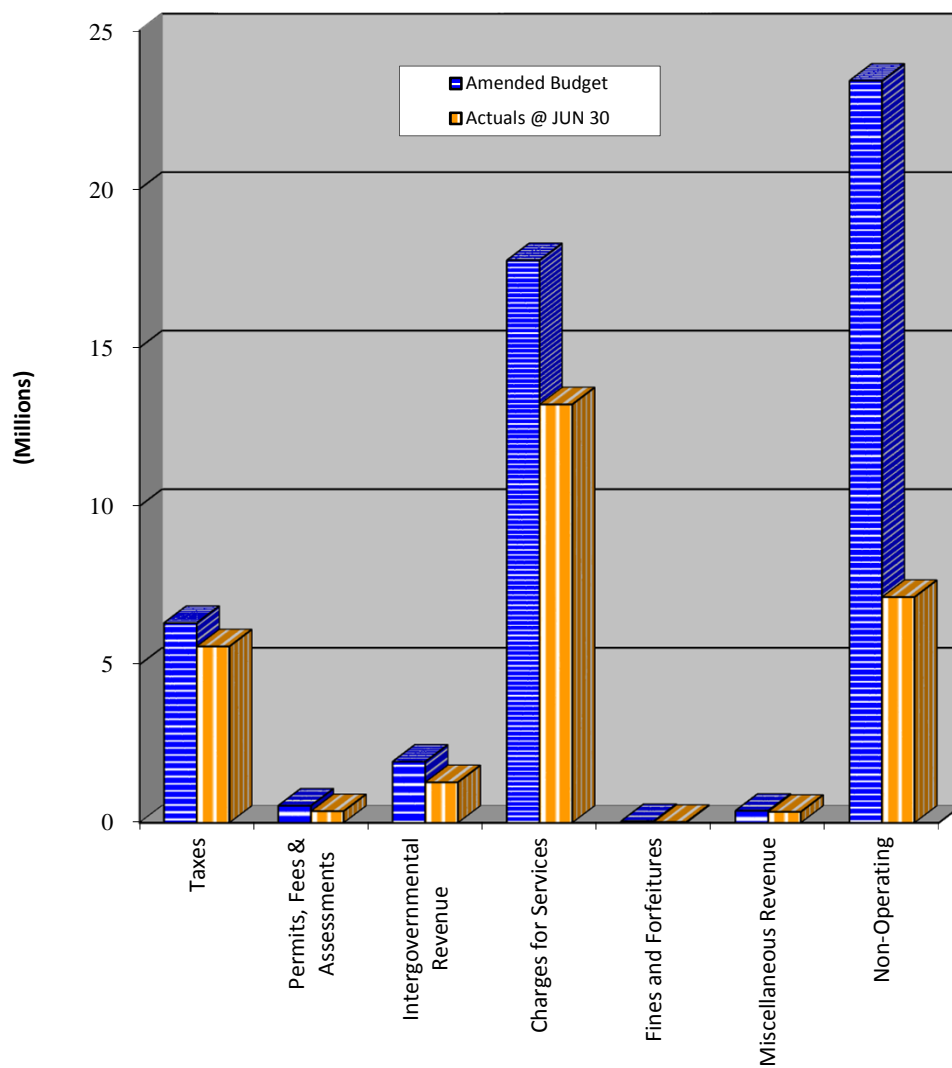
EXPENSES:				
GENERAL GOVERNMENT	14,077,377	14,104,721	8,935,179	63%
PUBLIC SAFETY	3,695,138	3,728,747	2,889,372	77%
ECONOMIC ENVIRONMENT	644,560	648,659	272,556	42%
PHYSICAL ENVIRONMENT	22,647,171	23,047,171	13,416,383	58%
TRANSPORTATION	1,290,555	1,320,555	1,098,250	83%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	7,183,823	7,534,823	6,912,965	92%
	<u>49,538,624</u>	<u>50,384,676</u>	<u>33,524,705</u>	<u>67%</u>

MAJOR EXPENDITURE CATEGORIES:

PERSONAL SERVICES	8,241,793	8,270,722	5,761,330	70%
OPERATING EXPENDITURES	5,993,329	5,998,770	4,101,610	68%
CAPITAL OUTLAY	15,592,984	16,410,291	9,668,734	59%
DEBT SERVICE	2,413,852	2,413,852	2,062,044	85%
GRANTS & AIDS	77,228	77,228	33,300	43%
NON-OPERATING	7,941,938	7,936,313	7,130,289	90%
POWER COSTS	9,277,500	9,277,500	4,767,399	51%
	<u>49,538,624</u>	<u>50,384,676</u>	<u>33,524,705</u>	<u>67%</u>

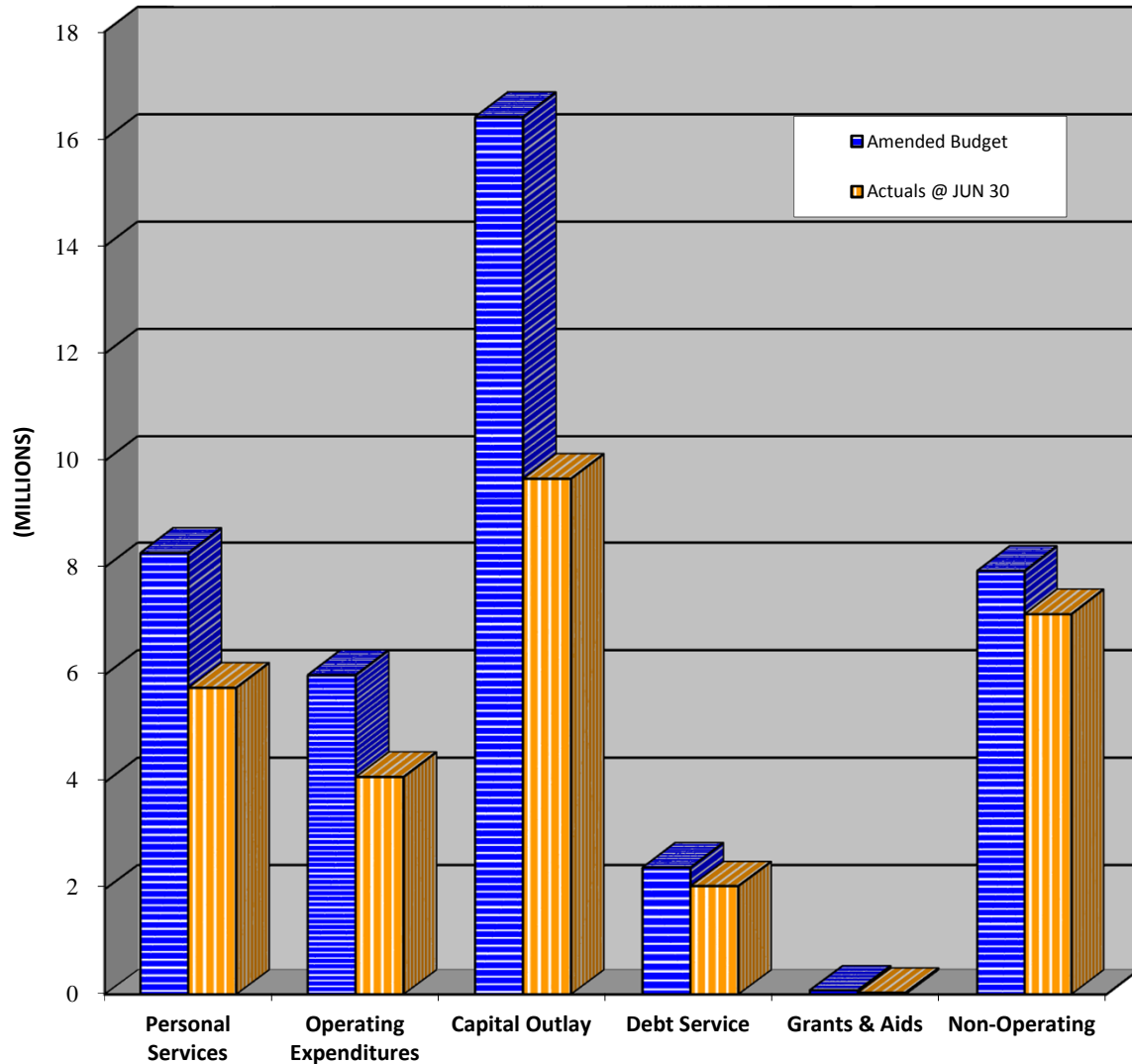
Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 55% of budget for the fiscal year. Taxes are at 88% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (68%); Intergovernmental Revenue (66%); Charges for Services (74%); Fines and Forfeitures (48%); Miscellaneous Revenue (91%); and Non-Operating Revenue (30%).



Expenditures by Major Category All City Funds

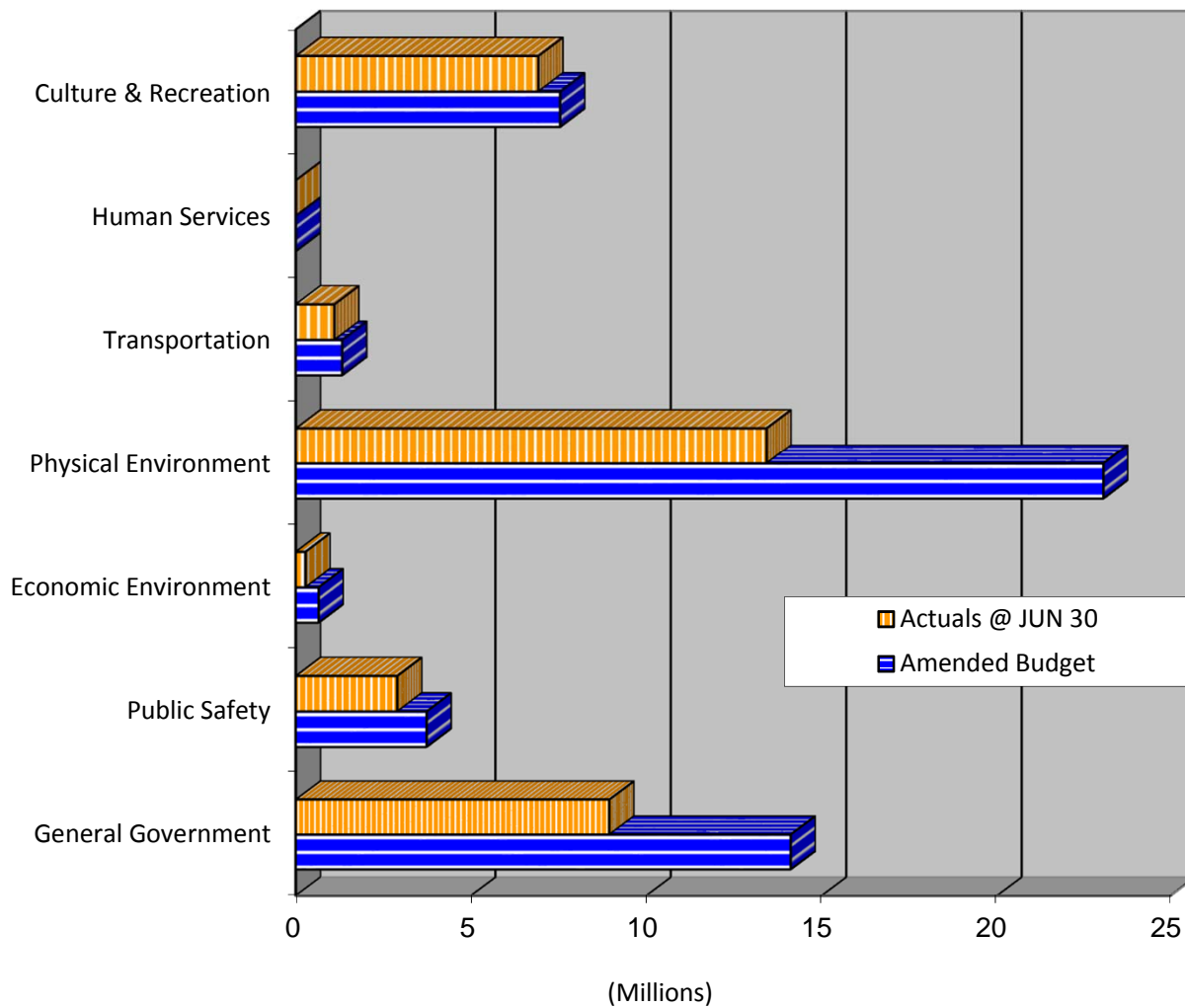
Overall, City expenditures and encumbrances are at 67% of budget for the period. The Personal Services category is at 70% of budget for the fiscal year. The Operating Expenditures category is at 68%, with encumbrances for legal, fire, and residential waste collection services of approximately \$488K. Capital Outlay is at 59%, Debt Service is 85%, Grants & Aids is 43% and Non-Operating Expenditures are at 90%. Encumbrances for future expenditures account for 9% (aprox. \$3.0M) 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 67% of budget with General Government expenses at 63%, Public Safety at 77%, Economic Environment at 42%, Physical Environment at 58% (Enterprise Funds, Water Collection and Distribution & residential waste collection services), Transportation at 83%, 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

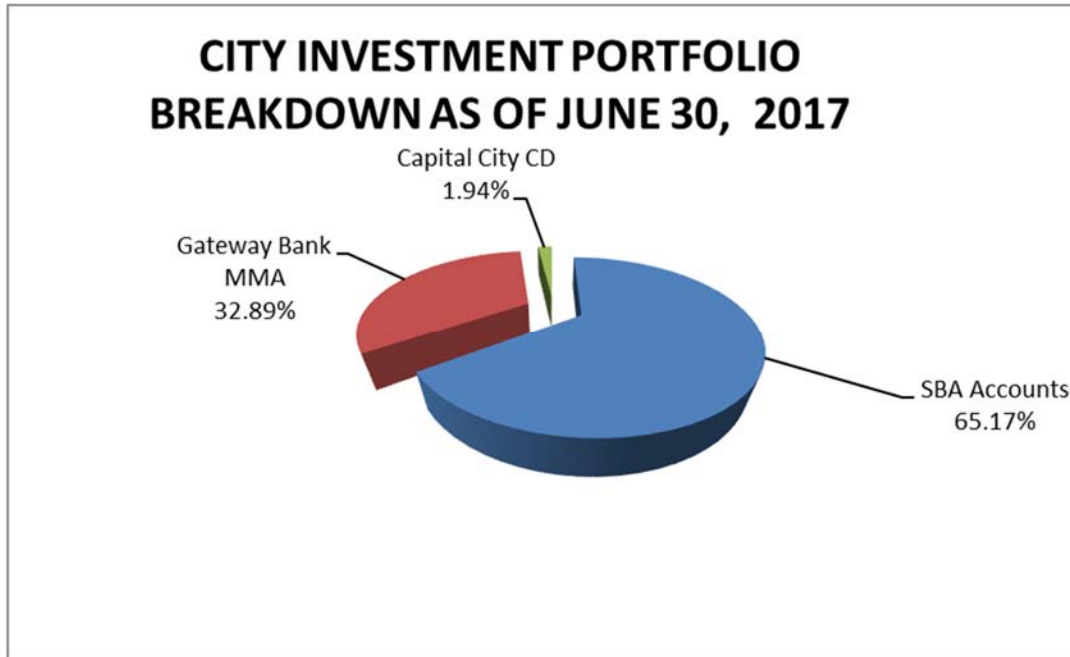
The Rate of Return on Investment refers to the benefits (the profits) to an investor or organization relative to the cost of the initial investment. It is similar to the rate of profit as a measure of profitability.

Conclusion

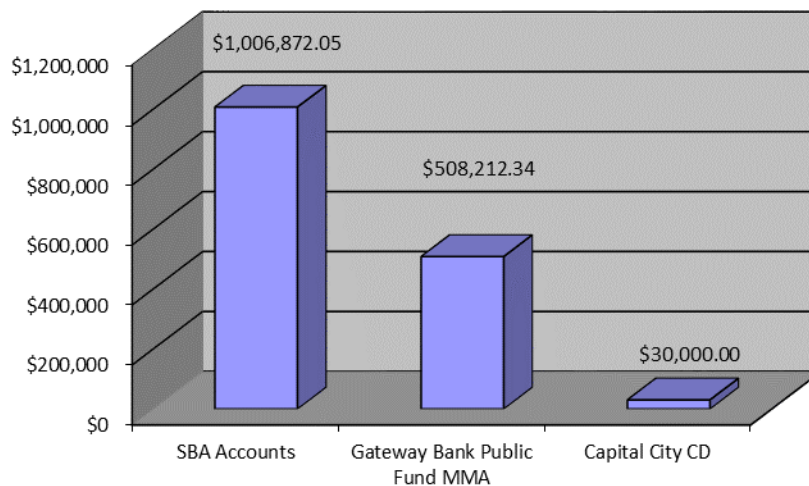
The City's cash and investments are pursuant to Section 218.415, Florida Statutes as well as the City's own adopted Investment Policy. To ensure that the City's funds are effectively managed, the Finance Director and other appropriate staff shall annually complete eight (8) hours of continuing professional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

INVESTMENTS AND CASH

As of June 30, 2017, the City's investment portfolio totaled \$1,545,084.39. 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 JUNE 30, 2017



INVESTMENTS AND CASH

As of June 30, 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 **\$21,284,835.73**. 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	June Balance
Main Operating Account	\$14,427,239.83
Payroll Account	\$7,862.01
CRA Account	\$624,789.15
Police Forfeiture Account	\$26,177.24
Section 108 Account	\$181,698.10
Project Legacy Account	\$241,852.04
Series 2016 Repayment Account	\$573,768.46
Deposit Account	\$1,692,634.75
Series 2016 Projects	\$3,180,292.93
Explorer Account	\$7,308.94
SRF Repayment Account	\$92,187.58
Heritage Oaks Account	<u>\$229,024.70</u>
TOTAL	<u><u>\$21,284,835.73</u></u>