



City of  
**ALACHUA**

THE GOOD LIFE COMMUNITY

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

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## INTRODUCTION TO FISCAL ANALYSIS REPORT

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### **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 SEPTEMBER 30, 2017**

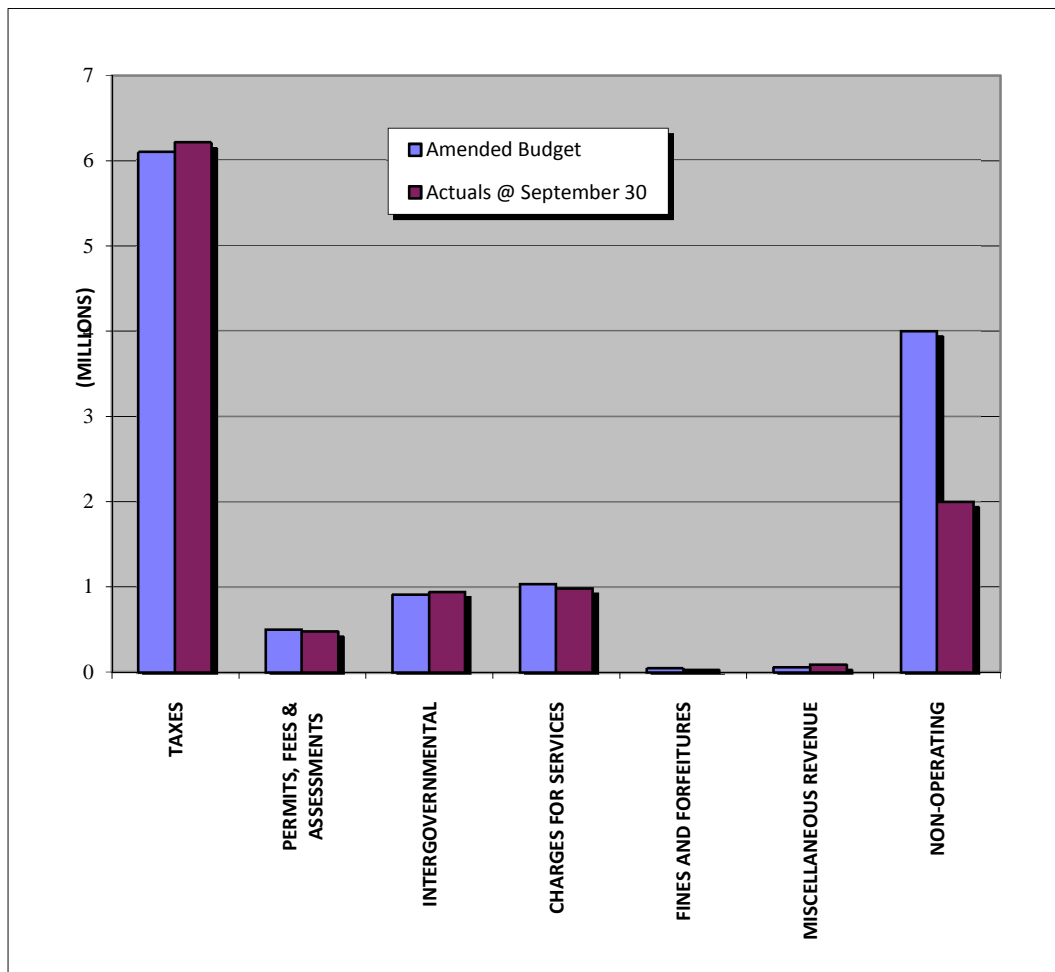
**GENERAL FUND**

**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.

	<b>FY 16/17 APPROVED BUDGET</b>	<b>FY 16/17 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 16/17</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
TAXES	5,998,056	6,093,860	6,205,669	102%
PERMITS, FEES & ASSESSMENTS	503,800	503,800	484,466	96%
INTERGOVERNMENTAL	900,589	911,989	944,754	104%
CHARGES FOR SERVICES	1,039,350	1,039,350	989,859	95%
FINES AND FORFEITURES	32,000	51,030	31,156	61%
MISCELLANEOUS REVENUE	38,000	68,000	98,597	145%
NON-OPERATING	3,999,490	3,999,490	2,000,000	50%
	<u>12,511,285</u>	<u>12,667,519</u>	<u>10,754,501</u>	<u>85%</u>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	6,618,338	6,656,772	6,309,199	95%
PUBLIC SAFETY	3,684,620	3,723,987	3,678,797	99%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	666,300	714,733	714,732	100%
TRANSPORTATION	937,010	967,010	860,803	89%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	605,017	605,017	586,539	97%
	<u>12,511,285</u>	<u>12,667,519</u>	<u>12,150,069</u>	<u>96%</u>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	5,382,436	5,483,081	5,398,220	98%
OPERATING EXPENDITURES	3,319,985	3,353,876	3,054,184	91%
CAPITAL OUTLAY	569,792	601,214	561,222	93%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	47,228	47,228	33,300	71%
NON-OPERATING	3,191,844	3,182,120	3,103,143	98%
POWER COSTS	0	0	0	0%
	<u>12,511,285</u>	<u>12,667,519</u>	<u>12,150,069</u>	<u>96%</u>

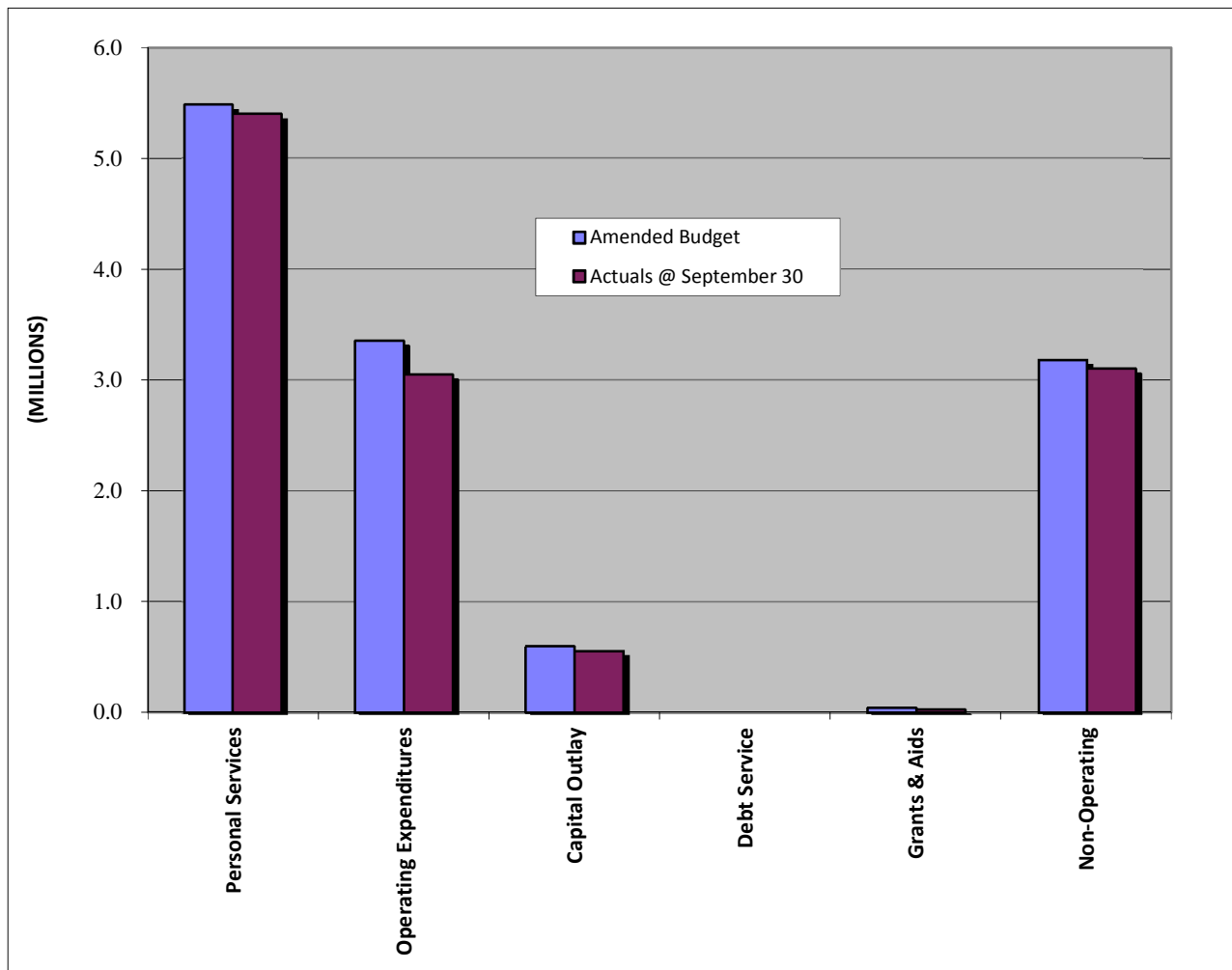
### Revenues by Major Category General Fund

As of September 30, 2017, the City of Alachua collected 85% of budgeted General Fund revenues. Tax collections are at 102%. These revenues include property taxes, local option fuel taxes, utility taxes, and communication services taxes and account for \$6.2M, or almost half, of the General Fund annual budgeted revenues. Permits, Fees & Assessments are at 96%. The Intergovernmental Revenues are at 104%. Charges for Services are at 95%, Fines & Forfeitures are at 61%, Miscellaneous Revenues are at 145% and Non-Operating Revenues are at 50%.



### Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 96%. Personal Services are at 98% with Operating Expenditures at 91%. The Capital Outlay category is at 93%, Grants & Aids are 71% and Non-Operating expenditures are at 98%. Encumbrances account for less than 1% of the expense line total (aprox. \$16K).



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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
<b><u>TAXES</u></b>				
AD VALOREM TAXES	4,101,261	4,101,261	4,171,075	102%
LOCAL OPTION FUEL TAXES	250,162	250,162	250,227	100%
UTILITY SERVICES TAXES	1,250,000	1,345,804	1,423,860	106%
COMMUNICATIONS SERVICES TAXES	349,533	349,533	311,859	89%
LOCAL BUSINESS TAXES	47,100	47,100	48,648	103%
<b>SUBTOTAL</b>	<b>5,998,056</b>	<b>6,093,860</b>	<b>6,205,669</b>	<b>102%</b>
<b><u>PERMITS, FEES AND ASSESSMENTS</u></b>				
BUILDING PERMITS	209,800	209,800	174,875	83%
FRANCHISE FEES	294,000	294,000	309,591	105%
<b>SUBTOTAL</b>	<b>503,800</b>	<b>503,800</b>	<b>484,466</b>	<b>96%</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
STATE-SHARED REVENUES	900,589	900,589	933,354	104%
GRANTS	0	11,400	11,400	100%
<b>SUBTOTAL</b>	<b>900,589</b>	<b>911,989</b>	<b>944,754</b>	<b>104%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
GENERAL GOVERNMENT	102,725	102,725	46,967	46%
PUBLIC SAFETY	86,647	86,647	95,498	110%
PHYSICAL ENVIRONMENT	822,978	822,978	812,819	99%
TRANSPORTATION	0	0	0	0%
CULTURE & RECREATION	27,000	27,000	34,575	128%
OTHER CHARGES FOR SVCS	0	0	0	0%
<b>SUBTOTAL</b>	<b>1,039,350</b>	<b>1,039,350</b>	<b>989,859</b>	<b>95%</b>
<b><u>FINES &amp; FORFEITURES</u></b>				
FINES & FORFEITURES	32,000	32,000	24,989	78%
OTHER FINES & FORFEITURES	0	19,030	6,167	32%
<b>SUBTOTAL</b>	<b>32,000</b>	<b>51,030</b>	<b>31,156</b>	<b>61%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST EARNINGS	5,000	5,000	13,323	266%
RENTS & ROYALTIES	0	0	100	NA+
OTHER MISCELLANEOUS REVENUE	33,000	63,000	85,174	135%
<b>SUBTOTAL</b>	<b>38,000</b>	<b>68,000</b>	<b>98,597</b>	<b>145%</b>
<b><u>NON OPERATING</u></b>				
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%
<b>SUBTOTAL</b>	<b>3,999,490</b>	<b>3,999,490</b>	<b>2,000,000</b>	<b>50%</b>
<b>GENERAL FUND</b>	<b>12,511,285</b>	<b>12,667,519</b>	<b>10,754,501</b>	<b>85%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING SEPTEMBER 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
<b><u>CITY COMMISSION</u></b>						
PERSONAL SERVICES	108,233	108,138	100%	0	0%	100%
OPERATING EXPENDITURES	36,565	29,050	79%	0	0%	79%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>144,798</b>	<b>137,188</b>	<b>95%</b>	<b>0</b>	<b>0%</b>	<b>95%</b>
<b><u>CITY MANAGER'S OFFICE</u></b>						
PERSONAL SERVICES	409,225	407,735	100%	0	0%	100%
OPERATING EXPENDITURES	22,910	21,256	93%	1,900	8%	101%
CAPITAL OUTLAY	1,300	1,150	88%	0	0%	88%
GRANTS & AIDS	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>433,435</b>	<b>430,141</b>	<b>99%</b>	<b>1,900</b>	<b>0%</b>	<b>100%</b>
<b><u>DEPUTY CITY CLERK</u></b>						
PERSONAL SERVICES	135,948	130,984	96%	0	0%	96%
OPERATING EXPENDITURES	36,793	31,101	85%	0	0%	85%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>172,741</b>	<b>162,085</b>	<b>94%</b>	<b>0</b>	<b>0%</b>	<b>94%</b>
<b><u>CITY ATTORNEY</u></b>						
OPERATING EXPENDITURES	213,107	213,106	100%	9,844	5%	105%
<b>TOTAL EXPENDITURES</b>	<b>213,107</b>	<b>213,106</b>	<b>100%</b>	<b>9,844</b>	<b>5%</b>	<b>105%</b>
<b><u>INFORMATION &amp; TECHNOLOGY SERVICES</u></b>						
PERSONAL SERVICES	137,276	137,275	100%	0	0%	100%
OPERATING EXPENDITURES	55,020	53,767	98%	0	0%	98%
CAPITAL OUTLAY	20,896	14,650	70%	0	0%	70%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>213,192</b>	<b>205,692</b>	<b>96%</b>	<b>0</b>	<b>0%</b>	<b>96%</b>
<b><u>FINANCE</u></b>						
PERSONAL SERVICES	424,870	419,522	99%	0	0%	99%
OPERATING EXPENDITURES	73,952	58,098	79%	0	0%	79%
CAPITAL OUTLAY	2,600	2,541	98%	0	0%	98%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>501,422</b>	<b>480,161</b>	<b>96%</b>	<b>0</b>	<b>0%</b>	<b>96%</b>



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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
<b><u>HUMAN RESOURCES</u></b>						
PERSONAL SERVICES	136,072	132,091	97%	0	0%	97%
OPERATING EXPENDITURES	43,278	33,297	77%	0	0%	77%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>179,350</b>	<b>165,388</b>	<b>92%</b>	<b>0</b>	<b>0%</b>	<b>92%</b>
<b><u>FACILITIES MAINTENANCE</u></b>						
PERSONAL SERVICES	307,699	301,371	98%	0	0%	98%
OPERATING EXPENDITURES	138,850	112,951	81%	0	0%	81%
CAPITAL OUTLAY	5,000	2,855	57%	0	0%	57%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>451,549</b>	<b>417,177</b>	<b>92%</b>	<b>0</b>	<b>0%</b>	<b>92%</b>
<b><u>GRANTS &amp; CONTRACTS</u></b>						
PERSONAL SERVICES	63,661	60,857	96%	0	0%	96%
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%
<b>TOTAL EXPENDITURES</b>	<b>70,034</b>	<b>65,201</b>	<b>93%</b>	<b>0</b>	<b>0%</b>	<b>93%</b>
<b><u>CP&amp;D-PLANNING &amp; DEVELOPMENT</u></b>						
PERSONAL SERVICES	326,648	299,966	92%	0	0%	92%
OPERATING EXPENDITURES	125,737	58,253	46%	0	0%	46%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>452,385</b>	<b>358,219</b>	<b>79%</b>	<b>0</b>	<b>0%</b>	<b>79%</b>
<b><u>COMPLIANCE &amp; RISK MANAGEMENT</u></b>						
PERSONAL SERVICES	284,511	283,789	100%	0	0%	100%
OPERATING EXPENDITURES	53,671	28,717	54%	0	0%	54%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>338,182</b>	<b>312,506</b>	<b>92%</b>	<b>0</b>	<b>0%</b>	<b>92%</b>
<b><u>CP&amp;D-BEAUTIFICATION BOARD</u></b>						
OPERATING EXPENDITURES	10,115	10,114	100%	0	0%	100%
<b>TOTAL EXPENDITURES</b>	<b>10,115</b>	<b>10,114</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>100%</b>

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
<b><u>SPECIAL EXPENSE</u></b>						
PERSONAL SERVICES	11,400	0	0%	0	0%	0%
OPERATING EXPENDITURES	110,734	95,612	86%	1,250	1%	87%
CAPITAL OUTLAY	124,980	114,371	92%	0	0%	92%
GRANTS & AIDS	47,228	33,300	71%	0	0%	71%
NON-OPERATING	3,182,120	3,095,943	97%	0	0%	97%
<b>TOTAL EXPENDITURES</b>	<b>3,476,462</b>	<b>3,339,226</b>	<b>96%</b>	<b>1,250</b>	<b>0%</b>	<b>96%</b>
<b><u>PS-SOLID WASTE DISPOSAL</u></b>						
OPERATING EXPENDITURES	714,733	707,532	99%	0	0%	99%
NON-OPERATING	0	7,200	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>714,733</b>	<b>714,732</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>100%</b>
<b><u>PS-PUBLIC WORKS</u></b>						
PERSONAL SERVICES	373,409	353,263	95%	0	0%	95%
OPERATING EXPENDITURES	278,885	209,792	75%	3,500	1%	76%
CAPITAL OUTLAY	314,716	294,248	93%	0	0%	93%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>967,010</b>	<b>857,303</b>	<b>89%</b>	<b>3,500</b>	<b>0%</b>	<b>89%</b>
<b><u>FIRE RESCUE SERVICES</u></b>						
OPERATING EXPENDITURES	703,616	667,811	95%	0	0%	95%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>703,616</b>	<b>667,811</b>	<b>95%</b>	<b>0</b>	<b>0%</b>	<b>95%</b>
<b><u>BUILDING INSPECTIONS</u></b>						
PERSONAL SERVICES	170,484	169,584	99%	0	0%	99%
OPERATING EXPENDITURES	23,774	15,577	66%	0	0%	66%
CAPITAL OUTLAY	2,750	2,465	90%	0	0%	90%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>197,008</b>	<b>187,626</b>	<b>95%</b>	<b>0</b>	<b>0%</b>	<b>95%</b>
<b><u>APD-PATROL &amp; ADMIN</u></b>						
PERSONAL SERVICES	1,954,585	1,954,585	100%	0	0%	100%
OPERATING EXPENDITURES	362,283	362,283	100%	0	0%	100%
CAPITAL OUTLAY	123,035	123,035	100%	0	0%	100%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>2,439,903</b>	<b>2,439,903</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>100%</b>

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GENERAL FUND EXPENDITURES  
BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 16/17 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<b><u>APD-COMMUNICATIONS</u></b>						
PERSONAL SERVICES	355,424	355,424	100%	0	0%	100%
OPERATING EXPENDITURES	11,125	11,125	100%	0	0%	100%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>366,549</b>	<b>366,549</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>100%</b>
<b><u>APD-SCHOOL CROSSING GUARDS</u></b>						
OPERATING EXPENDITURES	13,693	13,692	100%	0	0%	100%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>13,693</b>	<b>13,692</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>100%</b>
<b><u>APD-EXPLORERS PROGRAM</u></b>						
OPERATING EXPENDITURES	1,117	1,116	100%	0	0%	100%
<b>TOTAL EXPENDITURES</b>	<b>1,117</b>	<b>1,116</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>100%</b>
<b><u>APD-RESERVE PROGRAM</u></b>						
OPERATING EXPENDITURES	2,101	2,100	100%	0	0%	100%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>2,101</b>	<b>2,100</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>100%</b>
<b><u>PARKS &amp; RECREATION</u></b>						
PERSONAL SERVICES	283,636	283,636	100%	0	0%	100%
OPERATING EXPENDITURES	316,744	298,266	94%	0	0%	94%
CAPITAL OUTLAY	4,637	4,637	100%	0	0%	100%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>605,017</b>	<b>586,539</b>	<b>97%</b>	<b>0</b>	<b>0%</b>	<b>97%</b>
<b>GENERAL FUND</b>	<b>12,667,519</b>	<b>12,133,575</b>	<b>96%</b>	<b>16,494</b>	<b>0%</b>	<b>96%</b>

**CITY OF ALACHUA**  
**FINANCE DEPARTMENT ANALYSIS**  
**FOR THE PERIOD ENDING SEPTEMBER 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.

	<b>FY 16/17 APPROVED BUDGET</b>	<b>FY 16/17 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 16/17</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
TAXES	0	316,000	325,986	103%
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	2,852	102%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	200	200	23,575	11788%
NON-OPERATING	447,380	451,479	185,416	41%
	<b>723,252</b>	<b>1,073,874</b>	<b>851,464</b>	<b>79%</b>

<b>EXPENSES:</b>				
GENERAL GOVERNMENT	0	30,523	0	0%
PUBLIC SAFETY	10,518	10,518	2,572	24%
ECONOMIC ENVIRONMENT	644,560	648,659	369,531	57%
PHYSICAL ENVIRONMENT	17,920	17,920	4,910	27%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	50,254	366,254	285,847	78%
	<b>723,252</b>	<b>1,073,874</b>	<b>662,861</b>	<b>62%</b>

**MAJOR EXPENDITURE CATEGORIES:**

PERSONAL SERVICES	18,810	75,239	54,914	73%
OPERATING EXPENDITURES	309,062	260,508	151,423	58%
CAPITAL OUTLAY	256,100	594,748	357,244	60%
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%
	<b>723,252</b>	<b>1,073,874</b>	<b>662,861</b>	<b>62%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
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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
<b><u>TAXES</u></b>				
DISCRETIONARY SALES SURTAX	0	316,000	325,986	103%
<b>SUBTOTAL</b>	<b>0</b>	<b>316,000</b>	<b>325,986</b>	<b>103%</b>
<b><u>PERMITS, FEES AND ASSESSMENTS</u></b>				
SPECIAL ASSESSMENTS	6,650	37,173	37,244	100%
<b>SUBTOTAL</b>	<b>6,650</b>	<b>37,173</b>	<b>37,244</b>	<b>100%</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
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%
<b>SUBTOTAL</b>	<b>266,222</b>	<b>266,222</b>	<b>276,391</b>	<b>104%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
ADDT'L CRT COSTS-\$2 FOR LEO TRAINING	2,800	2,800	2,852	102%
OTHER MISCELLANEOUS CHARGES	0	0	0	0%
<b>SUBTOTAL</b>	<b>2,800</b>	<b>2,800</b>	<b>2,852</b>	<b>102%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST INCOME	200	200	860	430%
RENTALS AND LEASES	0	0	7,115	NA+
CONTRIBUTIONS AND DONATIONS	0	0	15,600	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
<b>SUBTOTAL</b>	<b>200</b>	<b>200</b>	<b>23,575</b>	<b>11788%</b>
<b><u>NON OPERATING</u></b>				
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%
<b>SUBTOTAL</b>	<b>447,380</b>	<b>451,479</b>	<b>185,416</b>	<b>41%</b>
<b>SPECIAL REVENUE FUNDS</b>	<b>723,252</b>	<b>1,073,874</b>	<b>851,464</b>	<b>79%</b>

CITY OF ALACHUA  
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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
<b>ADDT'L COURT COST-\$2 FOR LEO TRAINING FUND</b>						
OPERATING EXPENDITURES	2,800	2,572	92%	0	0%	92%
<b>TOTAL EXPENDITURES</b>	<b>2,800</b>	<b>2,572</b>	<b>92%</b>	<b>0</b>	<b>0%</b>	<b>92%</b>
<b>WILD SPACES PUBLIC PLACES FUND</b>						
CAPITAL OUTLAY	316,000	73,669	0%	183,532	58%	81%
<b>TOTAL EXPENDITURES</b>	<b>316,000</b>	<b>73,669</b>	<b>23%</b>	<b>183,532</b>	<b>58%</b>	<b>81%</b>
<b>EXPLORER SPECIAL REVENUE FUND</b>						
OPERATING EXPENDITURES	6,800	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>6,800</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b>TREE BANK FUND</b>						
OPERATING EXPENDITURES	30,523	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>30,523</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b>TK BASIN SPECIAL ASSESSMENT</b>						
OPERATING EXPENDITURES	17,920	4,910	27%	0	0%	27%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>17,920</b>	<b>4,910</b>	<b>27%</b>	<b>0</b>	<b>0%</b>	<b>27%</b>
<b>DONATION FUND</b>						
OPERATING EXPENDITURES	28,524	5,999	21%	0	0%	21%
CAPITAL OUTLAY	22,648	22,647	100%	0	0%	100%
NON OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>51,172</b>	<b>28,646</b>	<b>56%</b>	<b>0</b>	<b>0%</b>	<b>56%</b>
<b>CRA FUND</b>						
PERSONAL SERVICES	75,239	54,914	73%	0	0%	73%
OPERATING EXPENDITURES	173,941	131,321	75%	6,621	4%	79%
CAPITAL OUTLAY	256,100	13,899	5%	63,497	25%	30%
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%
<b>TOTAL EXPENDITURES</b>	<b>648,659</b>	<b>299,413</b>	<b>46%</b>	<b>70,118</b>	<b>11%</b>	<b>57%</b>
<b>SPECIAL REVENUE FUNDS</b>	<b>1,073,874</b>	<b>409,211</b>	<b>38%</b>	<b>253,650</b>	<b>24%</b>	<b>62%</b>

**CITY OF ALACHUA**  
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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.

	<b>FY 16/17 APPROVED BUDGET</b>	<b>FY 16/17 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 16/17</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
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	130	NA+
NON-OPERATING	976,966	976,966	718,502	74%
	<u>976,966</u>	<u>976,966</u>	<u>718,632</u>	<u>74%</u>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	976,966	976,966	870,076	89%
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>870,076</u>	<u>89%</u>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	0	0	0	0%
CAPITAL OUTLAY	0	0	0	0%
DEBT SERVICE	976,966	976,966	870,076	89%
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>870,076</u>	<u>89%</u>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
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DEBT SERVICE FUND REVENUES

REVENUE SOURCE	FY 16/17 APPROVED BUDGET	FY 16/17 AMENDED BUDGET	YEAR TO DATE FY 16/17	PERCENT COLLECTED
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST EARNINGS	0	0	130	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>130</b>	<b>NA+</b>
<b><u>NON OPERATING</u></b>				
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%
<b>SUBTOTAL</b>	<b>976,966</b>	<b>976,966</b>	<b>718,502</b>	<b>74%</b>
 <b>DEBT SERVICE FUND</b>	 <b>976,966</b>	 <b>976,966</b>	 <b>718,632</b>	 <b>74%</b>



CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
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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
<b><u>OTHER DEBT COSTS</u></b>						
DEBT SERVICE	750	750	100%	0	0%	100%
	<b>750</b>	<b>750</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>100%</b>
<b><u>SECTION 108 LOAN</u></b>						
DEBT SERVICE	165,643	165,243	100%	0	0%	100%
<b>TOTAL EXPENDITURES</b>	<b>165,643</b>	<b>165,243</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>100%</b>
<b><u>CAPITAL LEASE - MOTOROLA</u></b>						
DEBT SERVICE	93,686	93,686	100%	0	0%	100%
<b>TOTAL EXPENDITURES</b>	<b>93,686</b>	<b>93,686</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>100%</b>
<b><u>ALACHUA COUNTY TDC</u></b>						
DEBT SERVICE	83,333	83,333	100%	0	0%	100%
<b>TOTAL EXPENDITURES</b>	<b>83,333</b>	<b>83,333</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>100%</b>
<b><u>SERIES 2016 CAPITAL IMPROVEMENT</u></b>						
DEBT SERVICE	633,554	527,064	83%	0	0%	83%
<b>TOTAL EXPENDITURES</b>	<b>633,554</b>	<b>527,064</b>	<b>83%</b>	<b>0</b>	<b>0%</b>	<b>83%</b>
<b>DEBT SERVICE FUND</b>	<b>976,966</b>	<b>870,076</b>	<b>89%</b>	<b>0</b>	<b>0%</b>	<b>89%</b>

**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).

	<b>FY 16/17 APPROVED BUDGET</b>	<b>FY 16/17 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 16/17</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
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	18,562	53%
NON-OPERATING	7,186,618	7,186,618	2,574,126	36%
	<u>7,540,163</u>	<u>7,975,163</u>	<u>2,966,037</u>	<u>37%</u>
<b>EXPENSES:</b>				
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	6,234,494	95%
	<u>7,540,163</u>	<u>7,975,163</u>	<u>6,775,488</u>	<u>85%</u>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	462,200	469,393	17,328	4%
CAPITAL OUTLAY	7,077,963	7,505,770	6,758,159	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>6,775,488</u>	<u>85%</u>

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 FINANCE DEPARTMENT ANALYSIS  
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CAPITAL PROJECTS FUNDS REVENUE

REVENUE SOURCE	FY 16/17 APPROVED BUDGET	FY 16/17 AMENDED BUDGET	RECEIVED TO DATE FY 16/17	PERCENT COLLECTED
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
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%
<b>SUBTOTAL</b>	<b>353,545</b>	<b>753,545</b>	<b>373,349</b>	<b>50%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST INCOME	0	35,000	18,562	53%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
<b>SUBTOTAL</b>	<b>0</b>	<b>35,000</b>	<b>18,562</b>	<b>53%</b>
<b><u>NON OPERATING</u></b>				
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%
<b>SUBTOTAL</b>	<b>7,186,618</b>	<b>7,186,618</b>	<b>2,574,126</b>	<b>36%</b>
 <b>CAPITAL PROJECTS FUNDS</b>	 <b>7,540,163</b>	 <b>7,975,163</b>	 <b>2,966,037</b>	 <b>37%</b>

CITY OF ALACHUA  
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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
<b><u>MILL CREEK SINK FUND</u></b>						
CAPITAL OUTLAY	400,000	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>400,000</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b><u>HERITAGE OAKS</u></b>						
OPERATING EXPENSES	120,066	0	0%	0	0%	0%
CAPITAL OUTLAY	213,874	208,108	97%	2,900	1%	99%
<b>TOTAL EXPENDITURES</b>	<b>333,940</b>	<b>208,108</b>	<b>62%</b>	<b>2,900</b>	<b>1%</b>	<b>63%</b>
<b><u>SAN FELASCO CONSERVATION CORRIDOR</u></b>						
OPERATING EXPENDITURES	6,508	1,400	22%	0	0%	22%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>6,508</b>	<b>1,400</b>	<b>22%</b>	<b>0</b>	<b>0%</b>	<b>22%</b>
<b><u>MUNICIPAL COMPLEX</u></b>						
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%
<b>TOTAL EXPENDITURES</b>	<b>324,126</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b><u>CDBG - NEIGHBORHOOD REVITALIZATION</u></b>						
OPERATING EXPENDITURES	11,588	11,587	100%	0	0%	100%
CAPITAL OUTLAY	341,957	318,398	93%	0	0%	93%
<b>TOTAL EXPENDITURES</b>	<b>353,545</b>	<b>329,985</b>	<b>93%</b>	<b>0</b>	<b>0%</b>	<b>93%</b>
<b><u>PROJECT LEGACY</u></b>						
OPERATING EXPENDITURES	7,105	4,341	61%	0	0%	61%
CAPITAL OUTLAY	6,549,939	6,197,197	95%	31,556	0%	95%
<b>TOTAL EXPENDITURES</b>	<b>6,557,044</b>	<b>6,201,538</b>	<b>95%</b>	<b>31,556</b>	<b>0%</b>	<b>95%</b>
<b>CAPITAL PROJECT FUNDS</b>	<b>7,975,163</b>	<b>6,741,032</b>	<b>85%</b>	<b>34,456</b>	<b>0%</b>	<b>85%</b>

**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.

	<b>FY 16/17 APPROVED BUDGET</b>	<b>FY 16/17 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 16/17</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
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	16,047,763	96%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	276,320	276,320	268,478	97%
NON-OPERATING	4,134,903	4,134,903	0	0%
	<b>21,121,425</b>	<b>21,121,425</b>	<b>16,316,241</b>	<b>77%</b>

<b>EXPENSES:</b>				
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	16,489,130	78%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	<b>21,121,425</b>	<b>21,121,425</b>	<b>16,489,130</b>	<b>78%</b>

**MAJOR EXPENDITURE CATEGORIES:**

PERSONAL SERVICES	1,426,180	1,475,571	1,428,222	97%
OPERATING EXPENDITURES	1,467,914	1,538,776	1,315,189	85%
CAPITAL OUTLAY	3,078,826	2,958,573	109,320	4%
DEBT SERVICE	1,180,911	1,180,911	1,158,811	98%
GRANTS AND AIDS	0	0	0	0%
NON-OPERATING	4,690,094	4,690,094	4,590,812	98%
POWER COSTS	9,277,500	9,277,500	7,886,777	85%
	<b>21,121,425</b>	<b>21,121,425</b>	<b>16,489,130</b>	<b>78%</b>

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ENTERPRISE FUNDS REVENUE

REVENUE SOURCE	FY 16/17 APPROVED BUDGET	FY 16/17 AMENDED BUDGET	RECEIVED TO DATE FY 16/17	PERCENT COLLECTED
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
GRANTS FROM LOCAL UNITS	0	0	0	0%
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
PHYSICAL ENVIRONMENT-ELECTRIC	12,964,838	12,964,838	12,488,478	96%
PHYSICAL ENVIRONMENT-WATER	1,487,971	1,487,971	1,450,875	98%
PHYSICAL ENVIRONMENT-WASTEWATER	2,199,393	2,199,393	2,054,769	93%
PHYSICAL ENVIRONMENT-MOSQUITO	58,000	58,000	53,641	92%
<b>SUBTOTAL</b>	<b>16,710,202</b>	<b>16,710,202</b>	<b>16,047,763</b>	<b>96%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST EARNINGS	3,820	3,820	12,283	322%
RENTS & ROYALTIES	29,100	29,100	29,271	101%
OTHER MISCELLANEOUS REVENUE	243,400	243,400	226,924	93%
<b>SUBTOTAL</b>	<b>276,320</b>	<b>276,320</b>	<b>268,478</b>	<b>97%</b>
<b><u>NON OPERATING</u></b>				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	0	0	0	0%
FUND BALANCE & UNDER COLLECTION	4,134,903	4,134,903	0	0%
<b>SUBTOTAL</b>	<b>4,134,903</b>	<b>4,134,903</b>	<b>0</b>	<b>0%</b>
<b>ENTERPRISE FUNDS</b>	<b>21,121,425</b>	<b>21,121,425</b>	<b>16,316,241</b>	<b>77%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING SEPTEMBER 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
<b><u>ELECTRIC UTILITY</u></b>						
PERSONAL SERVICES	898,513	903,704	101%	0	0%	101%
OPERATING EXPENDITURES	413,831	396,526	96%	4,466	1%	97%
CAPITAL OUTLAY	1,801,442	0	0%	38,338	2%	2%
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	7,886,777	85%	0	0%	85%
<b>TOTAL EXPENDITURES</b>	<b>16,277,235</b>	<b>13,072,955</b>	<b>80%</b>	<b>42,804</b>	<b>0%</b>	<b>81%</b>
<b><u>WATER UTILITY</u></b>						
PERSONAL SERVICES	189,780	152,469	80%	0	0%	80%
OPERATING EXPENDITURES	462,718	336,537	73%	41,416	9%	82%
CAPITAL OUTLAY	664,371	0	0%	27,969	4%	4%
DEBT SERVICE	170,850	84,461	49%	0	0%	49%
NON OPERATING	761,668	714,251	94%	0	0%	94%
<b>TOTAL EXPENDITURES</b>	<b>2,249,387</b>	<b>1,287,718</b>	<b>57%</b>	<b>69,385</b>	<b>3%</b>	<b>60%</b>
<b><u>WASTEWATER UTILITY</u></b>						
PERSONAL SERVICES	379,790	368,378	97%	0	0%	97%
OPERATING EXPENDITURES	639,364	514,488	80%	3,710	1%	81%
CAPITAL OUTLAY	487,113	0	0%	41,652	9%	9%
DEBT SERVICE	544,291	608,580	112%	0	0%	112%
NON OPERATING	489,122	441,719	90%	0	0%	90%
<b>TOTAL EXPENDITURES</b>	<b>2,539,680</b>	<b>1,933,165</b>	<b>76%</b>	<b>45,362</b>	<b>2%</b>	<b>78%</b>
<b><u>MOSQUITO CONTROL</u></b>						
PERSONAL SERVICES	7,488	3,671	49%	0	0%	49%
OPERATING EXPENDITURES	22,863	18,046	79%	0	0%	79%
CAPITAL OUTLAY	5,647	0	0%	1,361	24%	0%
NON OPERATING	19,125	14,664	77%	0	0%	77%
<b>TOTAL EXPENDITURES</b>	<b>55,123</b>	<b>36,381</b>	<b>66%</b>	<b>1,361</b>	<b>2%</b>	<b>68%</b>
<b>ENTERPRISE FUNDS</b>	<b>21,121,425</b>	<b>16,330,218</b>	<b>77%</b>	<b>158,912</b>	<b>1%</b>	<b>78%</b>

**CITY OF ALACHUA**  
**FINANCE DEPARTMENT ANALYSIS**  
**FOR THE PERIOD ENDING SEPTEMBER 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.

	<b>FY 16/17 APPROVED BUDGET</b>	<b>FY 16/17 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 16/17</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
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	1,904	NA+
NON-OPERATING	6,665,533	6,665,533	2,202,992	33%
	<u>6,665,533</u>	<u>6,665,533</u>	<u>2,204,896</u>	<u>33%</u>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	6,157,947	6,157,947	5,561,448	90%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	507,586	507,586	343,332	68%
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>5,904,780</u>	<u>89%</u>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	1,414,367	1,396,313	1,239,913	89%
OPERATING EXPENDITURES	434,168	463,671	303,142	65%
CAPITAL OUTLAY	4,610,303	4,598,854	4,176,540	91%
DEBT SERVICE	156,695	156,695	185,185	118%
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>5,904,780</u>	<u>89%</u>



CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING SEPTEMBER 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
<b><u>PERMITS, FEES &amp; ASSESSMENTS</u></b>				
OTHER LICENSES, FEES, AND PERMITS	0	0	0	0%
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
OTHER FEDERAL GRANTS	0	0	0	0%
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST EARNINGS	0	0	2,082	NA+
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>2,082</b>	<b>NA+</b>
<b><u>NON OPERATING</u></b>				
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%
<b>SUBTOTAL</b>	<b>6,665,533</b>	<b>6,665,533</b>	<b>2,202,992</b>	<b>33%</b>
 <b>INTERNAL SERVICE FUND</b>	 <b>6,665,533</b>	 <b>6,665,533</b>	 <b>2,205,074</b>	 <b>33%</b>

**CITY OF ALACHUA**  
**FINANCE DEPARTMENT ANALYSIS**  
**FOR THE PERIOD ENDING SEPTEMBER 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
<b><u>FINANCE / UTILITY OPERATIONS</u></b>						
PERSONAL SERVICES	235,702	235,477	100%	0	0%	100%
OPERATING EXPENDITURES	27,434	19,234	70%	0	0%	70%
CAPITAL OUTLAY	20,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>283,136</b>	<b>254,711</b>	<b>90%</b>	<b>0</b>	<b>0%</b>	<b>90%</b>
<b><u>FINANCE / UTILITY BILLING</u></b>						
PERSONAL SERVICES	272,819	246,962	91%	0	0%	91%
OPERATING EXPENDITURES	145,812	123,848	85%	0	0%	85%
CAPITAL OUTLAY	11,875	0	0%	7,014	59%	59%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>430,506</b>	<b>370,810</b>	<b>86%</b>	<b>7,014</b>	<b>2%</b>	<b>88%</b>
<b><u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u></b>						
PERSONAL SERVICES	501,838	420,679	84%	0	0%	84%
OPERATING EXPENDITURES	117,654	49,502	42%	7,794	7%	49%
CAPITAL OUTLAY	29,754	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>649,246</b>	<b>470,181</b>	<b>72%</b>	<b>7,794</b>	<b>1%</b>	<b>74%</b>
<b><u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u></b>						
PERSONAL SERVICES	51,643	46,966	91%	0	0%	91%
OPERATING EXPENDITURES	17,972	14,380	80%	0	0%	80%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>69,615</b>	<b>61,346</b>	<b>88%</b>	<b>0</b>	<b>0%</b>	<b>88%</b>
<b><u>ISF - COMPLIANCE AND RISK MANAGEMENT</u></b>						
PERSONAL SERVICES	30,075	31,282	104%	0	0%	104%
<b>TOTAL EXPENDITURES</b>	<b>30,075</b>	<b>31,282</b>	<b>104%</b>	<b>0</b>	<b>0%</b>	<b>104%</b>
<b><u>PUBLIC SERVICES-WATER DISTRIBUTION/COLLECTION</u></b>						
PERSONAL SERVICES	304,236	258,547	85%	0	0%	85%
OPERATING EXPENDITURES	151,984	69,835	46%	14,950	10%	56%
CAPITAL OUTLAY	51,366	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>507,586</b>	<b>328,382</b>	<b>65%</b>	<b>14,950</b>	<b>3%</b>	<b>68%</b>
<b><u>DEBT SERVICE FUND - SERIES 2016</u></b>						
DEBT SERVICE	156,695	185,185	118%	0	0%	118%
<b>TOTAL EXPENDITURES</b>	<b>156,695</b>	<b>185,185</b>	<b>118%</b>	<b>0</b>	<b>0%</b>	<b>118%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING SEPTEMBER 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
<b><u>INTERNAL SERVICE FUND RESERVES</u></b>						
NON-OPERATING	50,000	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>50,000</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b><u>CP OPS/WAREHOUSE</u></b>						
OPERATING EXPENDITURES	2,815	3,599	128%	0	0%	128%
CAPITAL OUTLAY	4,485,859	3,592,755	80%	576,771	13%	93%
OTHER DEBT COSTS	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>4,488,674</b>	<b>3,596,354</b>	<b>80%</b>	<b>576,771</b>	<b>13%</b>	<b>93%</b>
<b>INTERNAL SERVICE FUND</b>	<b>6,665,533</b>	<b>5,298,251</b>	<b>79%</b>	<b>606,529</b>	<b>9%</b>	<b>89%</b>

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

**ALL CITY FUNDS**

	<b>FY 16/17 APPROVED BUDGET</b>	<b>FY 16/17 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 16/17</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
TAXES	5,998,056	6,409,860	6,531,655	102%
PERMITS, FEES & ASSESSMENTS	510,450	540,973	521,710	96%
INTERGOVERNMENTAL	1,520,356	1,931,756	1,594,494	83%
CHARGES FOR SERVICES	17,752,352	17,752,352	17,040,474	96%
FINES AND FORFEITURES	32,000	51,030	31,156	61%
MISCELLANEOUS REVENUE	314,520	379,520	411,246	108%
NON-OPERATING	23,410,890	23,414,989	7,681,036	33%
	<u>49,538,624</u>	<u>50,480,480</u>	<u>33,811,771</u>	<u>67%</u>

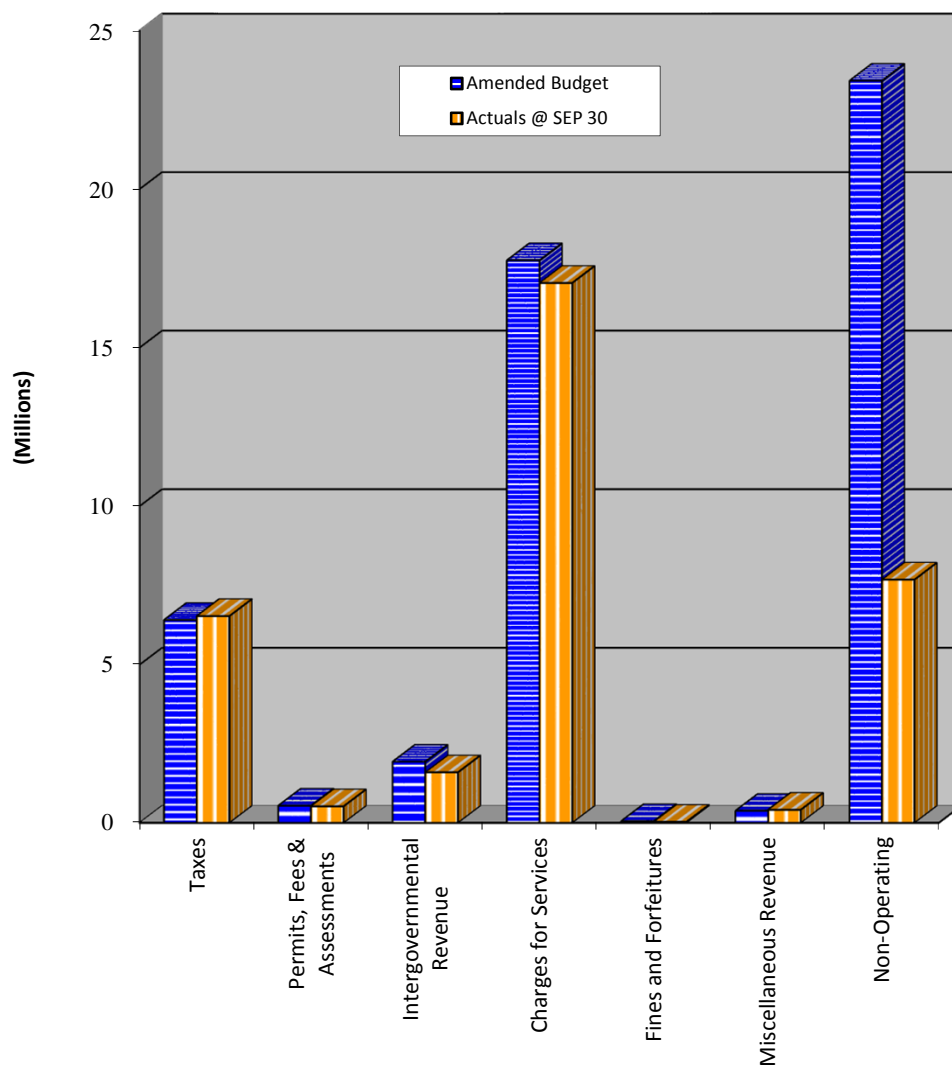
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	14,077,377	14,146,334	12,768,825	90%
PUBLIC SAFETY	3,695,138	3,734,505	3,681,794	99%
ECONOMIC ENVIRONMENT	644,560	648,659	369,531	57%
PHYSICAL ENVIRONMENT	22,647,171	23,095,604	17,803,259	77%
TRANSPORTATION	1,290,555	1,320,555	1,190,788	90%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	7,183,823	7,534,823	7,107,620	94%
	<u>49,538,624</u>	<u>50,480,480</u>	<u>42,921,818</u>	<u>85%</u>

**MAJOR EXPENDITURE CATEGORIES:**

PERSONAL SERVICES	8,241,793	8,432,327	8,121,269	96%
OPERATING EXPENDITURES	5,993,329	6,084,101	4,887,439	80%
CAPITAL OUTLAY	15,592,984	16,259,159	11,985,727	74%
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	7,693,955	97%
POWER COSTS	9,277,500	9,277,500	7,886,777	85%
	<u>49,538,624</u>	<u>50,480,480</u>	<u>42,921,818</u>	<u>85%</u>

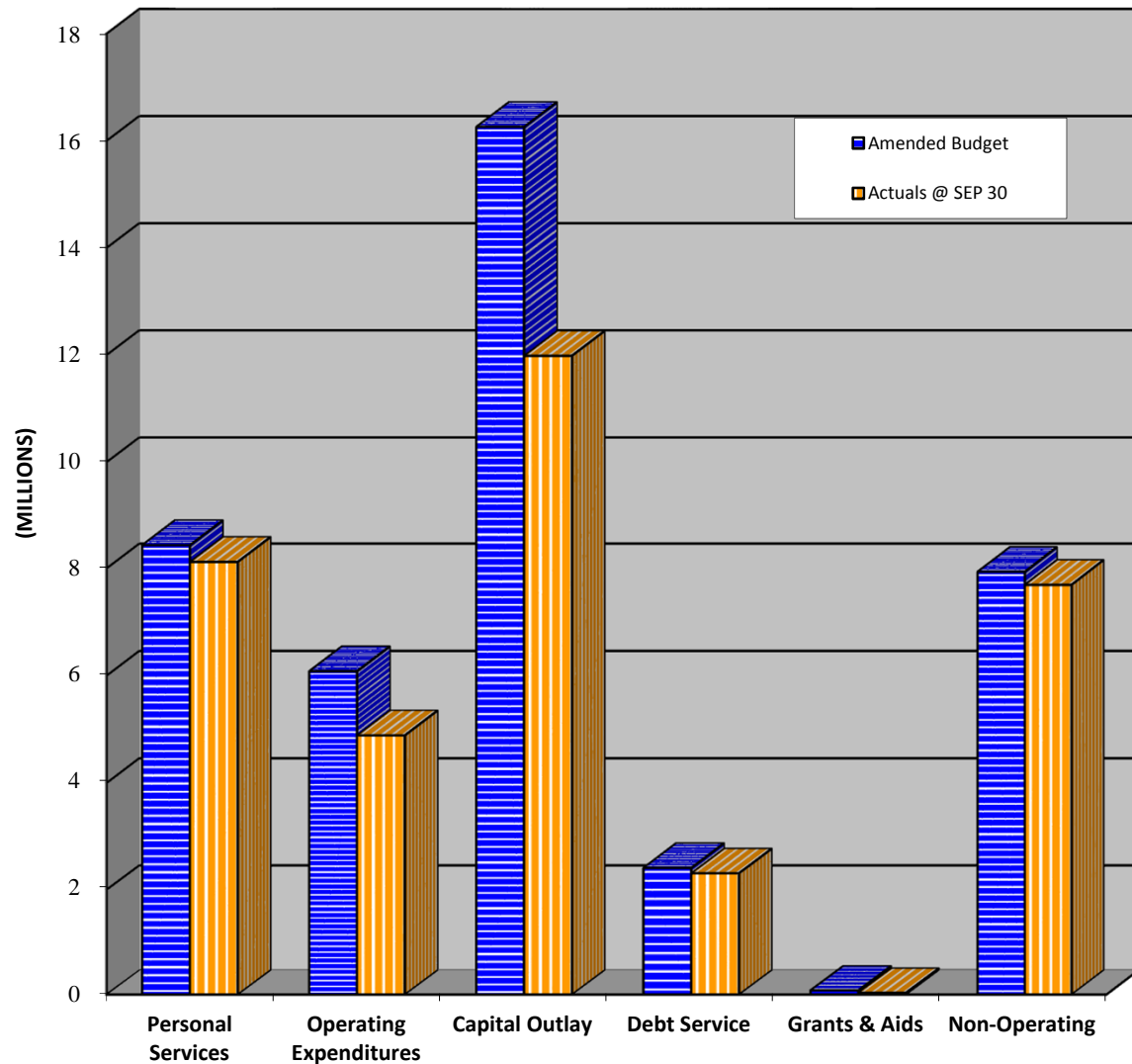
## Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 67% of budget for the fiscal year. Taxes are at 102% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (96%); Intergovernmental Revenue (83%); Charges for Services (96%); Fines and Forfeitures (61%); Miscellaneous Revenue (108%); and Non-Operating Revenue (33%).



## Expenditures by Major Category All City Funds

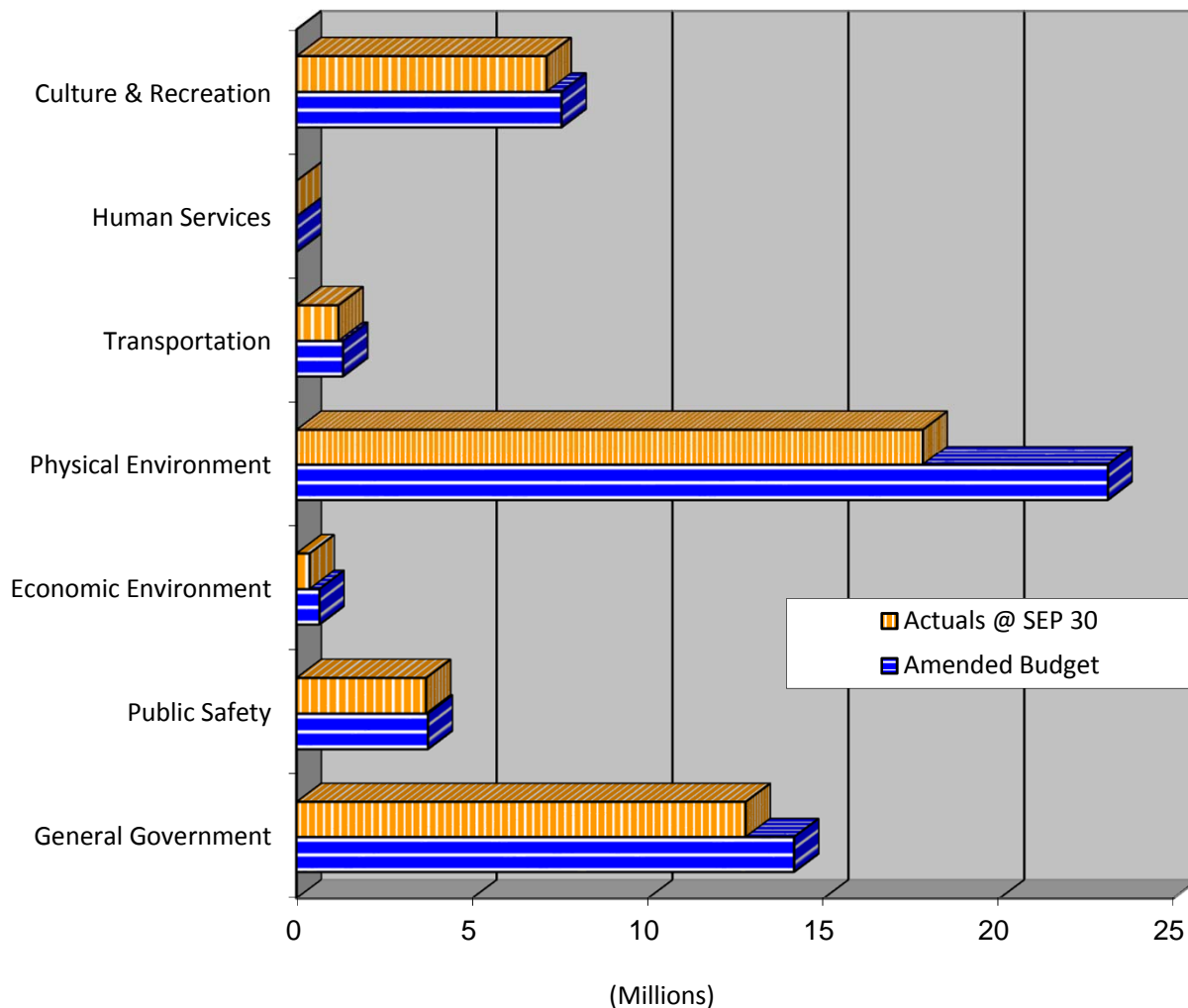
Overall, City expenditures and encumbrances are at 85% of budget for the period. The Personal Services category is at 96% of budget for the fiscal year. The Operating Expenditures category is at 80%, with encumbrances for legal, fire, and residential waste collection services of approximately \$16K. Capital Outlay is at 74%, Debt Service is 96%, Grants & Aids is 43% and Non-Operating Expenditures are at 97%. Encumbrances for future expenditures account for 2.5% (aprox. \$1.1M) 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 85% of budget with General Government expenses at 90%, Public Safety at 99%, Economic Environment at 57%, Physical Environment at 77% (Enterprise Funds, Water Collection and Distribution & residential waste collection services), Transportation at 90%, and Culture & Recreation at 94%.



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## INVESTMENTS AND CASH

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### **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.

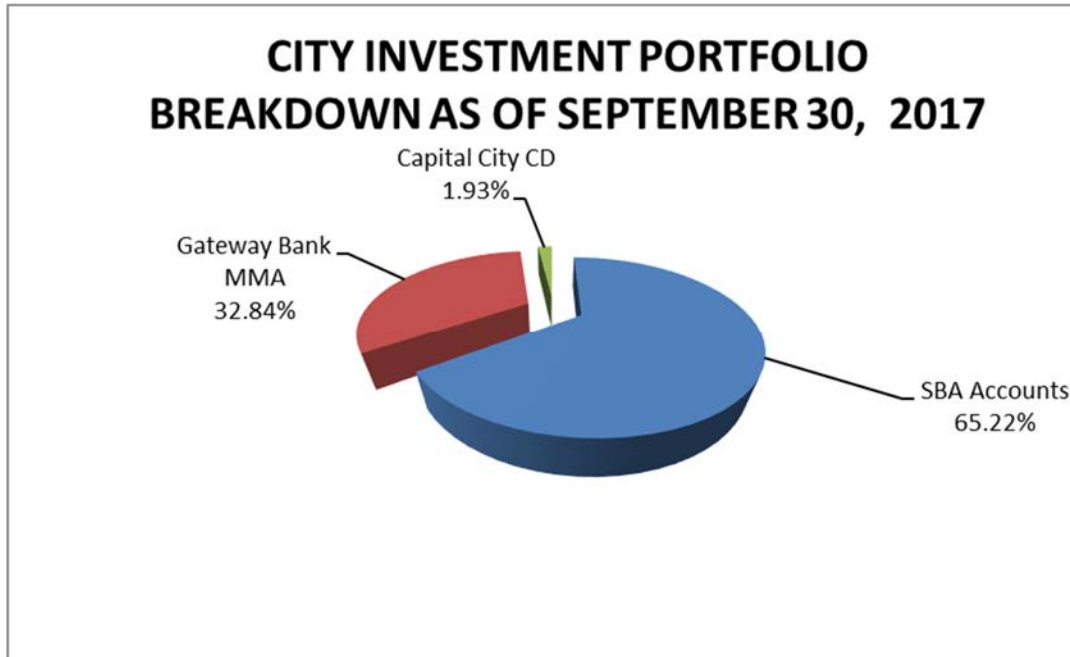
### **Conclusion**

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.

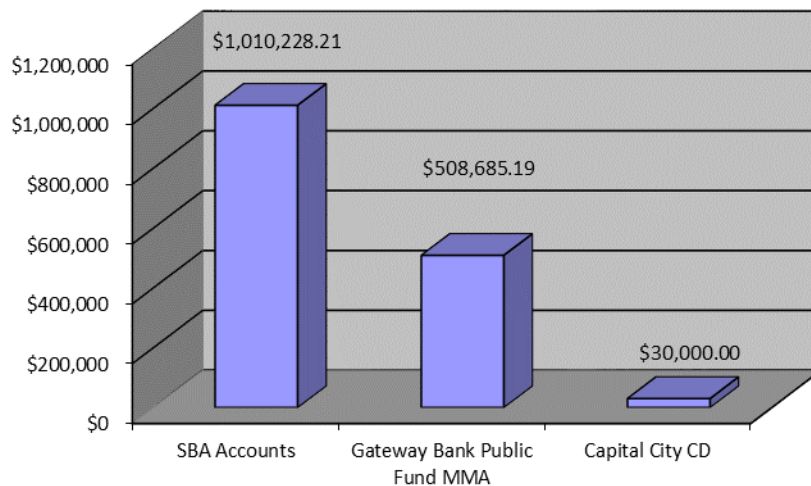


## INVESTMENTS AND CASH

As of September 30, 2017, the City's investment portfolio totaled **\$1,548,913.40**. 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 SEPTEMBER 30, 2017



## INVESTMENTS AND CASH

As of September 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 **\$19,306,887.83**. 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:

<b>Bank Account</b>	<b>SEPTEMBER Balance</b>	<b>Percentage of Total</b>
Operating Account	\$14,686,514.02	76.07%
Payroll Account	\$20,817.20	0.11%
CRA Account	\$565,231.99	2.93%
Police Forfeiture Account	\$10,448.21	0.05%
Section 108 Account	\$27,546.35	0.14%
Project Legacy Account	\$224,367.13	1.16%
Series 2016 Repayment Account	\$137.98	0.00%
Deposit Account	\$1,692,634.75	8.77%
Series 2016 Projects	\$1,658,996.03	8.59%
Explorer Account	\$7,808.94	0.04%
SRF Repayment Account	\$183,360.53	0.95%
Heritage Oaks Account	\$229,024.70	1.19%
<b>TOTAL</b>	<b>\$19,306,887.83</b>	<b>100.00%</b>