

City of
ALACHUA

THE GOOD LIFE COMMUNITY

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

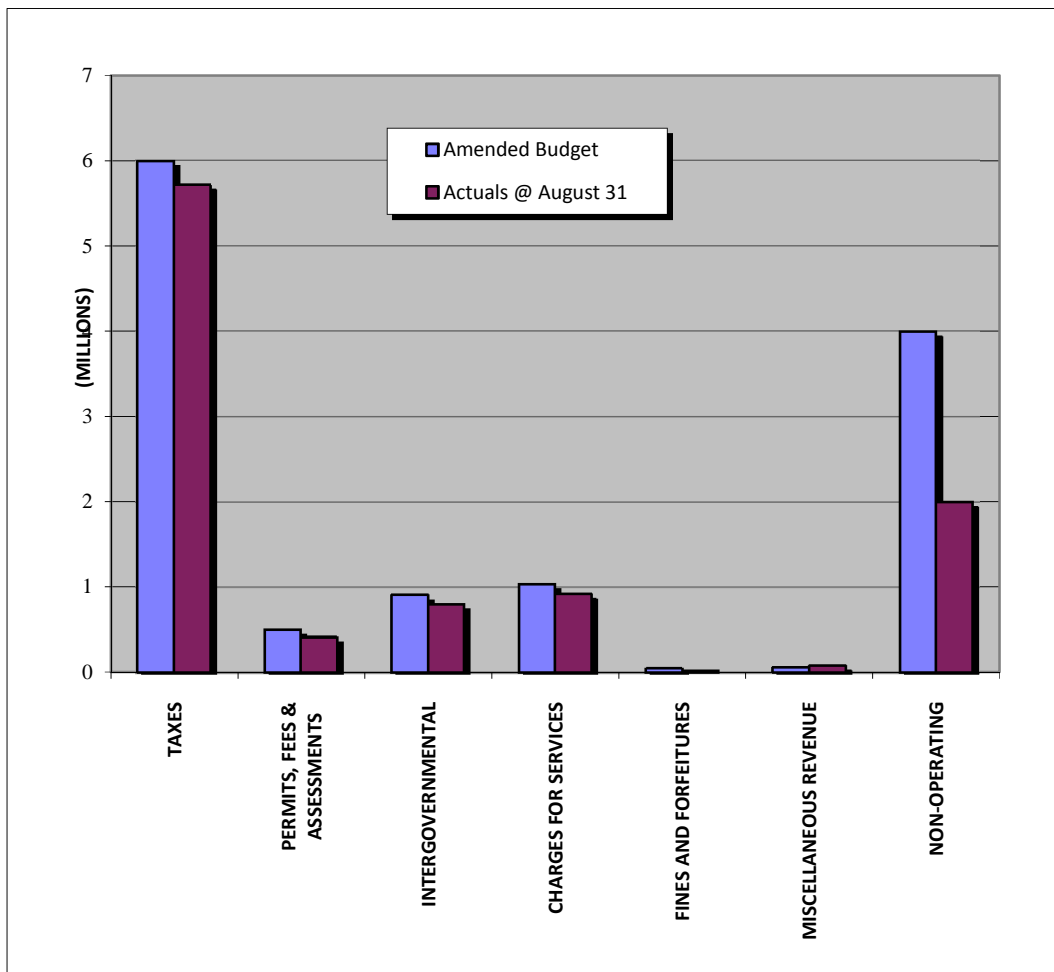
GENERAL FUND

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	5,718,499	95%
PERMITS, FEES & ASSESSMENTS	503,800	503,800	418,815	83%
INTERGOVERNMENTAL	900,589	911,989	803,332	88%
CHARGES FOR SERVICES	1,039,350	1,039,350	920,955	89%
FINES AND FORFEITURES	32,000	51,030	28,479	56%
MISCELLANEOUS REVENUE	38,000	68,000	89,925	132%
NON-OPERATING	3,999,490	3,999,490	2,000,000	50%
	<u>12,511,285</u>	<u>12,571,715</u>	<u>9,980,005</u>	<u>79%</u>
EXPENSES:				
GENERAL GOVERNMENT	6,618,338	6,615,159	6,064,874	92%
PUBLIC SAFETY	3,684,620	3,718,229	3,391,152	91%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	666,300	666,300	659,119	99%
TRANSPORTATION	937,010	967,010	846,321	88%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	605,017	605,017	534,399	88%
	<u>12,511,285</u>	<u>12,571,715</u>	<u>11,495,864</u>	<u>91%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	5,382,436	5,364,936	4,873,602	91%
OPERATING EXPENDITURES	3,319,985	3,351,780	2,920,623	87%
CAPITAL OUTLAY	569,792	625,651	572,396	91%
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>11,495,864</u>	<u>91%</u>

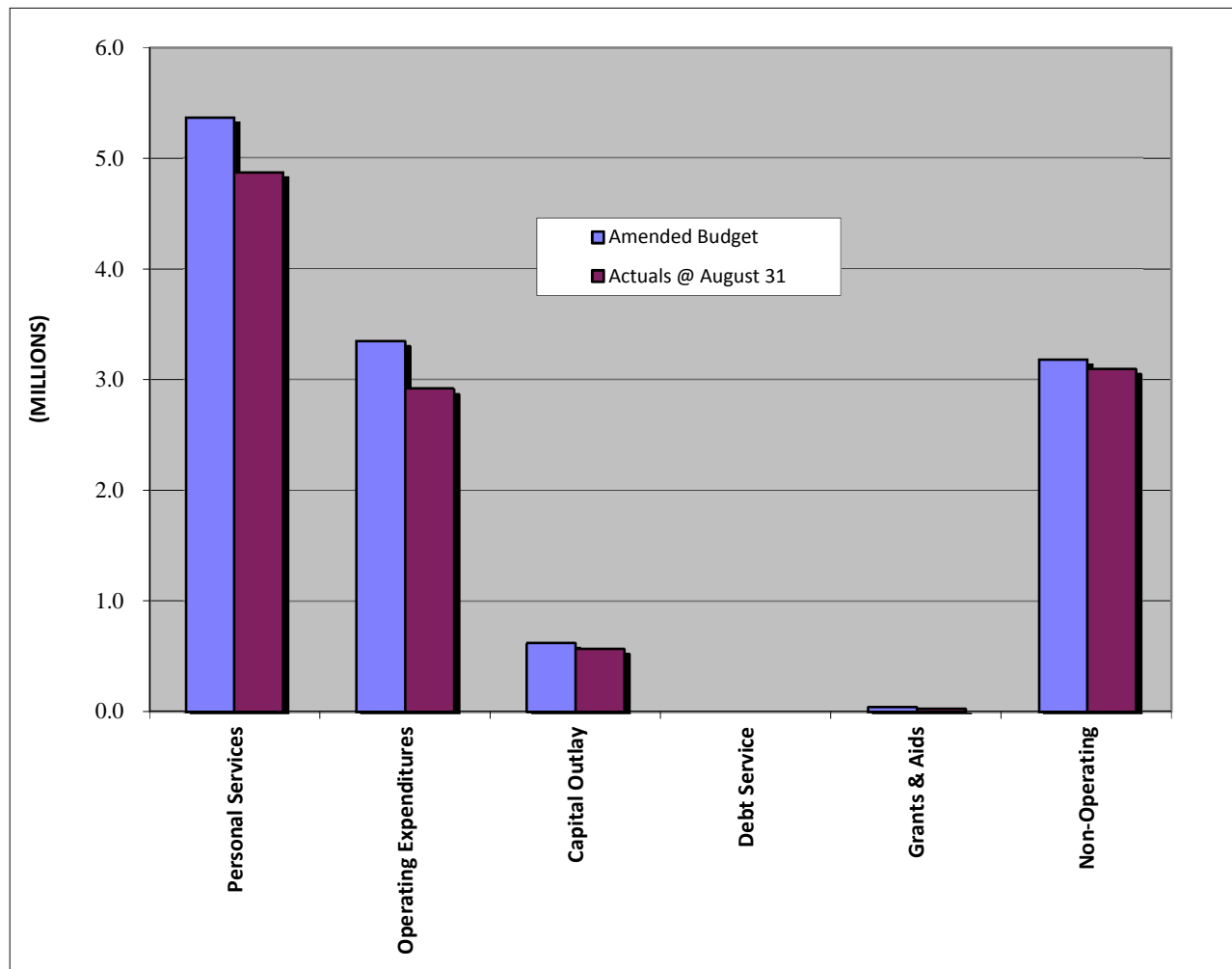
Revenues by Major Category General Fund

As of August 31, 2017, the City of Alachua collected 79% of budgeted General Fund revenues. Tax collections are at 95%. 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 83%. The Intergovernmental Revenues are at 88%. Charges for Services are at 89%, Fines & Forfeitures are at 56%, Miscellaneous Revenues are at 132% and Non-Operating Revenues are at 50%.



Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 91%. Personal Services are at 91% with Operating Expenditures at 87%. The Capital Outlay category is at 91%, 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. \$323K).



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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	4,168,522	102%
LOCAL OPTION FUEL TAXES	250,162	250,162	209,346	84%
UTILITY SERVICES TAXES	1,250,000	1,250,000	1,034,173	83%
COMMUNICATIONS SERVICES TAXES	349,533	349,533	257,966	74%
LOCAL BUSINESS TAXES	47,100	47,100	48,492	103%
SUBTOTAL	5,998,056	5,998,056	5,718,499	95%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
BUILDING PERMITS	209,800	209,800	166,383	79%
FRANCHISE FEES	294,000	294,000	252,432	86%
SUBTOTAL	503,800	503,800	418,815	83%
<u>INTERGOVERNMENTAL REVENUE</u>				
STATE-SHARED REVENUES	900,589	900,589	803,332	89%
GRANTS	0	11,400	0	0%
SUBTOTAL	900,589	911,989	803,332	88%
<u>CHARGES FOR SERVICES</u>				
GENERAL GOVERNMENT	102,725	102,725	46,192	45%
PUBLIC SAFETY	86,647	86,647	93,423	108%
PHYSICAL ENVIRONMENT	822,978	822,978	746,915	91%
TRANSPORTATION	0	0	0	0%
CULTURE & RECREATION	27,000	27,000	34,425	128%
OTHER CHARGES FOR SVCS	0	0	0	0%
SUBTOTAL	1,039,350	1,039,350	920,955	89%
<u>FINES & FORFEITURES</u>				
FINES & FORFEITURES	32,000	32,000	22,312	70%
OTHER FINES & FORFEITURES	0	19,030	6,167	32%
SUBTOTAL	32,000	51,030	28,479	56%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	5,000	5,000	9,025	181%
RENTS & ROYALTIES	0	0	100	NA+
OTHER MISCELLANEOUS REVENUE	33,000	63,000	80,800	128%
SUBTOTAL	38,000	68,000	89,925	132%
<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	9,980,005	79%

CITY OF ALACHUA
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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
CITY COMMISSION						
PERSONAL SERVICES	107,910	101,286	94%	0	0%	94%
OPERATING EXPENDITURES	36,888	26,308	71%	0	0%	71%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	144,798	127,594	88%	0	0%	88%
CITY MANAGER'S OFFICE						
PERSONAL SERVICES	400,329	363,294	91%	0	0%	91%
OPERATING EXPENDITURES	31,806	18,283	57%	0	0%	57%
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%
TOTAL EXPENDITURES	433,435	382,727	88%	0	0%	88%
DEPUTY CITY CLERK						
PERSONAL SERVICES	135,946	118,729	87%	0	0%	87%
OPERATING EXPENDITURES	36,795	27,643	75%	914	2%	78%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	172,741	146,372	85%	914	1%	85%
CITY ATTORNEY						
OPERATING EXPENDITURES	171,494	190,231	111%	32,719	19%	130%
TOTAL EXPENDITURES	171,494	190,231	111%	32,719	19%	130%
INFORMATION & TECHNOLOGY SERVICES						
PERSONAL SERVICES	136,034	123,089	90%	0	0%	90%
OPERATING EXPENDITURES	56,262	49,755	88%	0	0%	88%
CAPITAL OUTLAY	20,896	14,650	70%	0	0%	70%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	213,192	187,494	88%	0	0%	88%
FINANCE						
PERSONAL SERVICES	424,870	377,229	89%	0	0%	89%
OPERATING EXPENDITURES	73,952	56,306	76%	0	0%	76%
CAPITAL OUTLAY	2,600	2,541	98%	0	0%	98%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	501,422	436,076	87%	0	0%	87%

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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	119,273	88%	0	0%	88%
OPERATING EXPENDITURES	43,278	28,962	67%	0	0%	67%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	179,350	148,235	83%	0	0%	83%
<u>FACILITIES MAINTENANCE</u>						
PERSONAL SERVICES	307,699	273,489	89%	0	0%	89%
OPERATING EXPENDITURES	138,850	102,633	74%	2,979	2%	76%
CAPITAL OUTLAY	5,000	2,855	57%	0	0%	57%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	451,549	378,977	84%	2,979	1%	85%
<u>GRANTS & CONTRACTS</u>						
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%
TOTAL EXPENDITURES	70,034	65,201	93%	0	0%	93%
<u>CP&D-PLANNING & DEVELOPMENT</u>						
PERSONAL SERVICES	326,648	270,009	83%	0	0%	83%
OPERATING EXPENDITURES	125,737	53,874	43%	4,161	3%	46%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	452,385	323,883	72%	4,161	1%	73%
<u>COMPLIANCE & RISK MANAGEMENT</u>						
PERSONAL SERVICES	282,946	257,419	91%	0	0%	91%
OPERATING EXPENDITURES	55,236	21,882	40%	900	2%	41%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	338,182	279,301	83%	900	0%	83%
<u>CP&D-BEAUTIFICATION BOARD</u>						
OPERATING EXPENDITURES	10,115	8,664	86%	1,450	14%	100%
TOTAL EXPENDITURES	10,115	8,664	86%	1,450	14%	100%

CITY OF ALACHUA
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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>SPECIAL EXPENSE</u>						
PERSONAL SERVICES	11,400	0	0%	0	0%	0%
OPERATING EXPENDITURES	110,734	92,806	84%	1,250	1%	85%
CAPITAL OUTLAY	124,980	114,371	92%	9,325	7%	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	3,336,420	96%	10,575	0%	96%
<u>PS-SOLID WASTE DISPOSAL</u>						
OPERATING EXPENDITURES	666,300	548,624	82%	110,495	17%	99%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	666,300	548,624	82%	110,495	17%	99%
<u>PS-PUBLIC WORKS</u>						
PERSONAL SERVICES	373,409	329,156	88%	0	0%	88%
OPERATING EXPENDITURES	278,885	196,283	70%	26,634	10%	80%
CAPITAL OUTLAY	314,716	294,248	93%	0	0%	93%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	967,010	819,687	85%	26,634	3%	88%
<u>FIRE RESCUE SERVICES</u>						
OPERATING EXPENDITURES	703,616	557,204	79%	108,279	15%	95%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	703,616	557,204	79%	108,279	15%	95%
<u>BUILDING INSPECTIONS</u>						
PERSONAL SERVICES	165,782	155,380	94%	0	0%	94%
OPERATING EXPENDITURES	28,476	12,586	44%	0	0%	44%
CAPITAL OUTLAY	2,750	2,465	90%	0	0%	90%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	197,008	170,431	87%	0	0%	87%
<u>APD-PATROL & ADMIN</u>						
PERSONAL SERVICES	1,885,356	1,746,753	93%	0	0%	93%
OPERATING EXPENDITURES	377,337	331,263	88%	5,616	1%	89%
CAPITAL OUTLAY	152,109	123,035	81%	1,849	1%	82%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	2,414,802	2,201,051	91%	7,465	0%	91%

CITY OF ALACHUA
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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
<u>APD-COMMUNICATIONS</u>						
PERSONAL SERVICES	356,306	321,817	90%	0	0%	90%
OPERATING EXPENDITURES	12,000	9,927	83%	0	0%	83%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	368,306	331,744	90%	0	0%	90%
<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	936	47%	0	0%	47%
TOTAL EXPENDITURES	2,000	936	47%	0	0%	47%
<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	255,822	102%	0	0%	102%
OPERATING EXPENDITURES	354,449	257,326	73%	16,614	5%	77%
CAPITAL OUTLAY	0	4,637	NA-	0	0%	NA-
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	605,017	517,785	86%	16,614	3%	88%
GENERAL FUND	12,571,715	11,172,679	89%	323,185	3%	91%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING AUGUST 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	284,167	90%
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	2,548	91%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	200	200	21,245	10623%
NON-OPERATING	447,380	451,479	185,416	41%
	<u>723,252</u>	<u>1,073,874</u>	<u>807,011</u>	<u>75%</u>
EXPENSES:				
GENERAL GOVERNMENT	0	30,523	0	0%
PUBLIC SAFETY	10,518	10,518	2,572	24%
ECONOMIC ENVIRONMENT	644,560	648,659	337,967	52%
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	241,895	66%
	<u>723,252</u>	<u>1,073,874</u>	<u>584,053</u>	<u>54%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	18,810	75,239	33,832	45%
OPERATING EXPENDITURES	309,062	260,508	141,031	54%
CAPITAL OUTLAY	256,100	594,748	309,911	52%
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%
	<u>723,252</u>	<u>1,073,874</u>	<u>584,053</u>	<u>54%</u>

CITY OF ALACHUA
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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	284,167	90%
SUBTOTAL	0	316,000	284,167	90%
<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	2,548	91%
OTHER MISCELLANEOUS CHARGES	0	0	0	0%
SUBTOTAL	2,800	2,800	2,548	91%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	200	200	480	240%
RENTALS AND LEASES	0	0	5,465	NA+
CONTRIBUTIONS AND DONATIONS	0	0	15,300	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	200	200	21,245	10623%
<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	807,011	75%

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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	5,933	0%	209,209	66%	68%
TOTAL EXPENDITURES	316,000	5,933	2%	209,209	66%	68%
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	1,390	8%	228	1%	9%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	17,920	1,390	8%	228	1%	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	33,832	45%	0	0%	45%
OPERATING EXPENDITURES	173,941	115,209	66%	17,526	10%	76%
CAPITAL OUTLAY	256,100	2,299	1%	69,822	27%	28%
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	250,619	39%	87,348	13%	52%
SPECIAL REVENUE FUNDS	1,073,874	287,268	27%	296,785	28%	54%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING AUGUST 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	112	NA+
NON-OPERATING	976,966	976,966	718,502	74%
	<u>976,966</u>	<u>976,966</u>	<u>718,614</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 AUGUST 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
MISCELLANEOUS REVENUE				
INTEREST EARNINGS	0	0	112	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	0	112	NA+
NON OPERATING				
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	718,614	74%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING AUGUST 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 AUGUST 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	17,672	50%
NON-OPERATING	7,186,618	7,186,618	2,574,126	36%
	<u>7,540,163</u>	<u>7,975,163</u>	<u>2,965,147</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	6,275,912	96%
	<u>7,540,163</u>	<u>7,975,163</u>	<u>6,816,905</u>	<u>85%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	462,200	463,779	14,566	3%
CAPITAL OUTLAY	7,077,963	7,511,384	6,802,339	91%
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>6,816,905</u>	<u>85%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING AUGUST 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	17,672	50%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	35,000	17,672	50%
<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	 2,965,147	 37%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING AUGUST 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>						
OPERATING EXPENDITURES	1,579	1,579	100%	0	0%	100%
CAPITAL OUTLAY	6,555,465	6,205,386	95%	67,547	1%	96%
TOTAL EXPENDITURES	6,557,044	6,206,965	95%	67,547	1%	96%
CAPITAL PROJECT FUNDS	7,975,163	6,746,459	85%	70,447	1%	85%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING AUGUST 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	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%
	21,121,425	21,121,425	16,316,241	77%

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	14,630,159	69%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	21,121,425	21,121,425	14,630,159	69%

MAJOR EXPENDITURE CATEGORIES:

PERSONAL SERVICES	1,426,180	1,426,180	1,275,378	89%
OPERATING EXPENDITURES	1,467,914	1,588,167	1,125,019	71%
CAPITAL OUTLAY	3,078,826	2,958,573	171,900	6%
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	6,313,958	68%
	21,121,425	21,121,425	14,630,159	69%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING AUGUST 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	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%
SUBTOTAL	16,710,202	16,710,202	16,047,763	96%
<u>MISCELLANEOUS REVENUE</u>				
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%
SUBTOTAL	276,320	276,320	268,478	97%
<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	16,316,241	77%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING AUGUST 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	793,295	93%	0	0%	93%
OPERATING EXPENDITURES	463,222	291,098	63%	42,832	9%	72%
CAPITAL OUTLAY	1,801,442	14,467	1%	50,651	3%	4%
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	6,313,958	68%	0	0%	68%
TOTAL EXPENDITURES	16,277,235	11,298,766	69%	93,483	1%	70%
<u>WATER UTILITY</u>						
PERSONAL SERVICES	189,780	150,271	79%	0	0%	79%
OPERATING EXPENDITURES	462,718	304,705	66%	45,581	10%	76%
CAPITAL OUTLAY	664,371	0	0%	42,745	6%	6%
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	1,315,395	58%	88,326	4%	62%
<u>WASTEWATER UTILITY</u>						
PERSONAL SERVICES	379,790	329,625	87%	0	0%	87%
OPERATING EXPENDITURES	639,364	407,400	64%	16,323	3%	66%
CAPITAL OUTLAY	487,113	11,475	2%	47,620	10%	12%
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	1,731,912	68%	63,943	3%	71%
<u>MOSQUITO CONTROL</u>						
PERSONAL SERVICES	7,488	2,187	29%	0	0%	29%
OPERATING EXPENDITURES	22,863	16,953	74%	127	1%	75%
CAPITAL OUTLAY	5,647	0	0%	4,942	88%	0%
NON OPERATING	19,125	14,125	74%	0	0%	74%
TOTAL EXPENDITURES	55,123	33,265	60%	5,069	9%	70%
ENTERPRISE FUNDS	21,121,425	14,379,338	68%	250,821	1%	69%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING AUGUST 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	1,432	NA+
NON-OPERATING	6,665,533	6,665,533	2,202,992	33%
	<u>6,665,533</u>	<u>6,665,533</u>	<u>2,204,424</u>	<u>33%</u>
EXPENSES:				
GENERAL GOVERNMENT	6,157,947	6,157,947	2,432,094	39%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	507,586	507,586	293,752	58%
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>2,725,846</u>	<u>41%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	1,414,367	1,393,867	1,103,671	79%
OPERATING EXPENDITURES	434,168	463,302	241,110	52%
CAPITAL OUTLAY	4,610,303	4,601,669	1,211,824	26%
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>2,725,846</u>	<u>41%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING AUGUST 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	1,254	NA+
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	178	NA+
SUBTOTAL	0	0	1,432	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	 2,204,424	 33%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING AUGUST 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	215,700	92%	0	0%	92%
OPERATING EXPENDITURES	29,880	15,148	51%	0	0%	51%
CAPITAL OUTLAY	20,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	283,136	230,848	82%	0	0%	82%
<u>FINANCE / UTILITY BILLING</u>						
PERSONAL SERVICES	272,819	224,090	82%	0	0%	82%
OPERATING EXPENDITURES	145,812	120,646	83%	0	0%	83%
CAPITAL OUTLAY	11,875	0	0%	7,014	59%	59%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	430,506	344,736	80%	7,014	2%	82%
<u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u>						
PERSONAL SERVICES	501,838	374,666	75%	0	0%	75%
OPERATING EXPENDITURES	117,654	6,602	6%	11,040	9%	15%
CAPITAL OUTLAY	29,754	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	649,246	381,268	59%	11,040	2%	60%
<u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u>						
PERSONAL SERVICES	51,643	42,611	83%	0	0%	83%
OPERATING EXPENDITURES	17,972	13,287	74%	0	0%	74%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	69,615	55,898	80%	0	0%	80%
<u>ISF - COMPLIANCE AND RISK MANAGEMENT</u>						
PERSONAL SERVICES	30,075	27,239	91%	0	0%	91%
TOTAL EXPENDITURES	30,075	27,239	91%	0	0%	91%
<u>PUBLIC SERVICES-WATER DISTRIBUTION/COLLECTION</u>						
PERSONAL SERVICES	304,236	219,365	72%	0	0%	72%
OPERATING EXPENDITURES	151,984	62,925	41%	11,462	8%	49%
CAPITAL OUTLAY	51,366	0	0%	0	0%	0%
TOTAL EXPENDITURES	507,586	282,290	56%	11,462	2%	58%
<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 AUGUST 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	31,962	1%	1,172,848	26%	27%
OTHER DEBT COSTS	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	4,488,674	31,962	1%	1,172,848	26%	27%
INTERNAL SERVICE FUND	6,665,533	1,523,482	23%	1,202,364	18%	41%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING AUGUST 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	6,002,666	95%
PERMITS, FEES & ASSESSMENTS	510,450	540,973	456,059	84%
INTERGOVERNMENTAL	1,520,356	1,931,756	1,453,072	75%
CHARGES FOR SERVICES	17,752,352	17,752,352	16,971,266	96%
FINES AND FORFEITURES	32,000	51,030	28,479	56%
MISCELLANEOUS REVENUE	314,520	379,520	398,864	105%
NON-OPERATING	23,410,890	23,414,989	7,681,036	33%
	<u>49,538,624</u>	<u>50,384,676</u>	<u>32,991,442</u>	<u>65%</u>

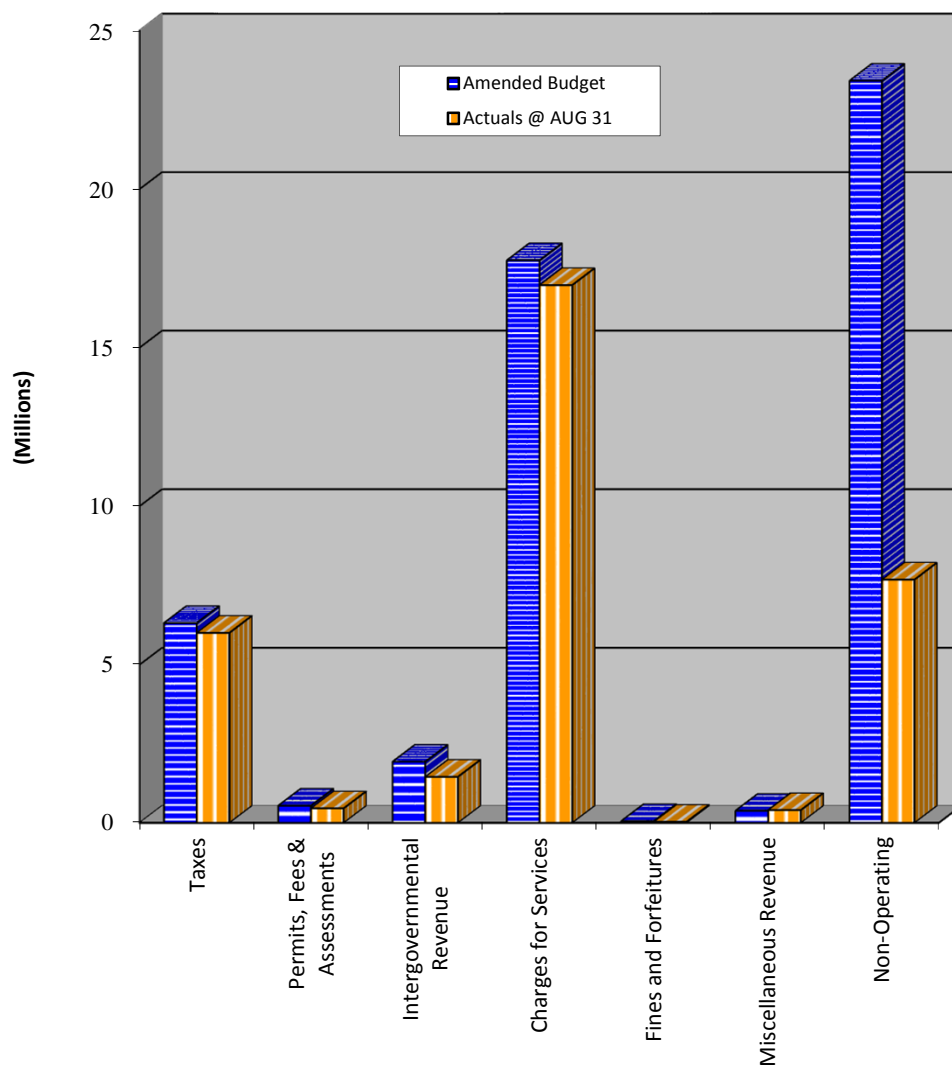
EXPENSES:				
GENERAL GOVERNMENT	14,077,377	14,104,721	9,442,669	67%
PUBLIC SAFETY	3,695,138	3,728,747	3,393,724	91%
ECONOMIC ENVIRONMENT	644,560	648,659	337,967	52%
PHYSICAL ENVIRONMENT	22,647,171	23,047,171	15,795,657	69%
TRANSPORTATION	1,290,555	1,320,555	1,176,306	89%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	7,183,823	7,534,823	7,052,205	94%
	<u>49,538,624</u>	<u>50,384,676</u>	<u>37,198,528</u>	<u>74%</u>

MAJOR EXPENDITURE CATEGORIES:

PERSONAL SERVICES	8,241,793	8,260,222	7,286,483	88%
OPERATING EXPENDITURES	5,993,329	6,127,536	4,502,031	73%
CAPITAL OUTLAY	15,592,984	16,292,025	9,068,369	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	6,313,958	68%
	<u>49,538,624</u>	<u>50,384,676</u>	<u>37,198,528</u>	<u>74%</u>

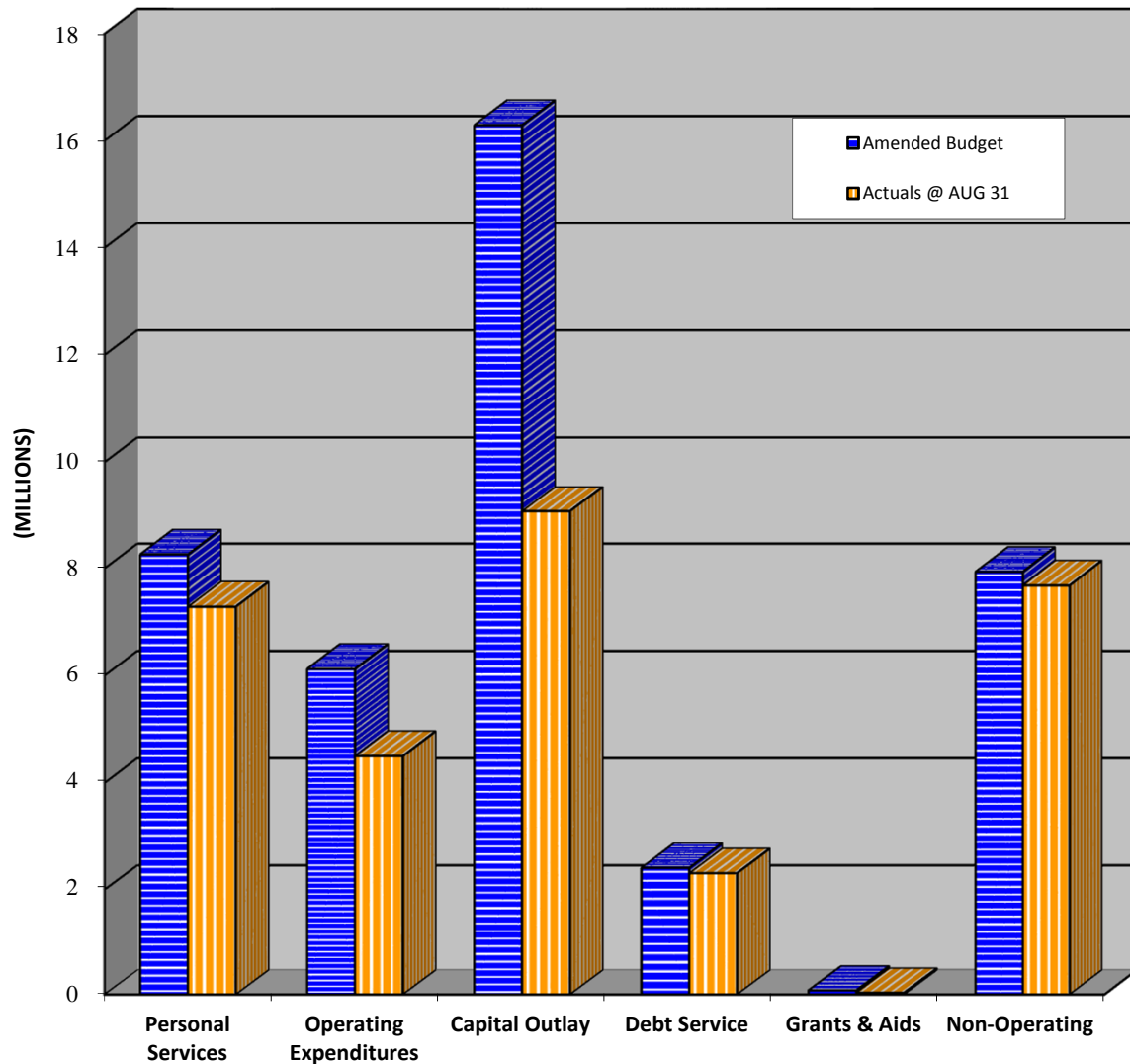
Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 65% of budget for the fiscal year. Taxes are at 95% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (84%); Intergovernmental Revenue (75%); Charges for Services (96%); Fines and Forfeitures (56%); Miscellaneous Revenue (105%); and Non-Operating Revenue (33%).



Expenditures by Major Category All City Funds

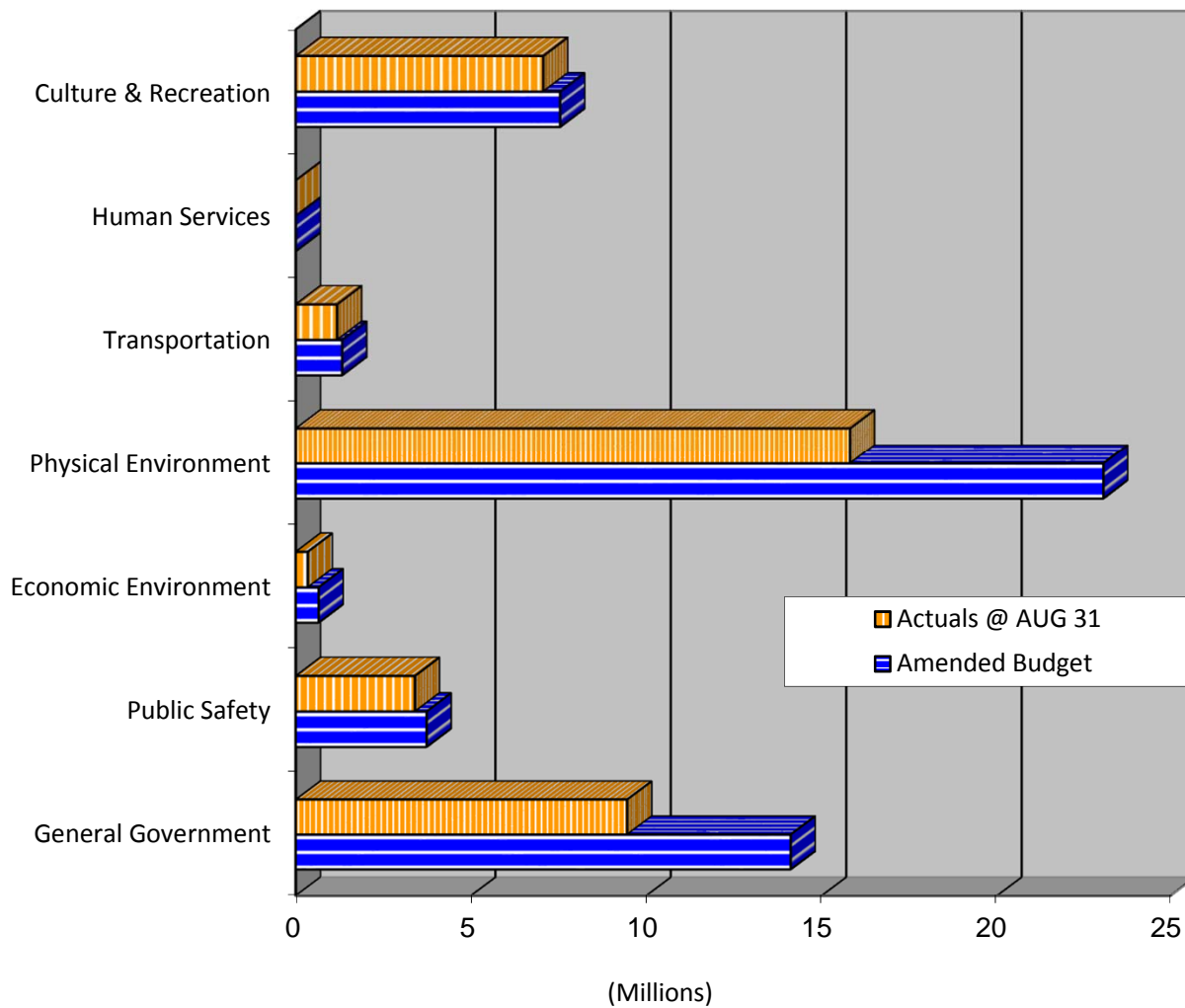
Overall, City expenditures and encumbrances are at 74% of budget for the period. The Personal Services category is at 88% of budget for the fiscal year. The Operating Expenditures category is at 73%, with encumbrances for legal, fire, and residential waste collection services of approximately \$368K. 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 4% (approx. \$2.1M) 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 74% of budget with General Government expenses at 67%, Public Safety at 91%, Economic Environment at 52%, Physical Environment at 69% (Enterprise Funds, Water Collection and Distribution & residential waste collection services), Transportation at 89%, and Culture & Recreation at 94%.



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

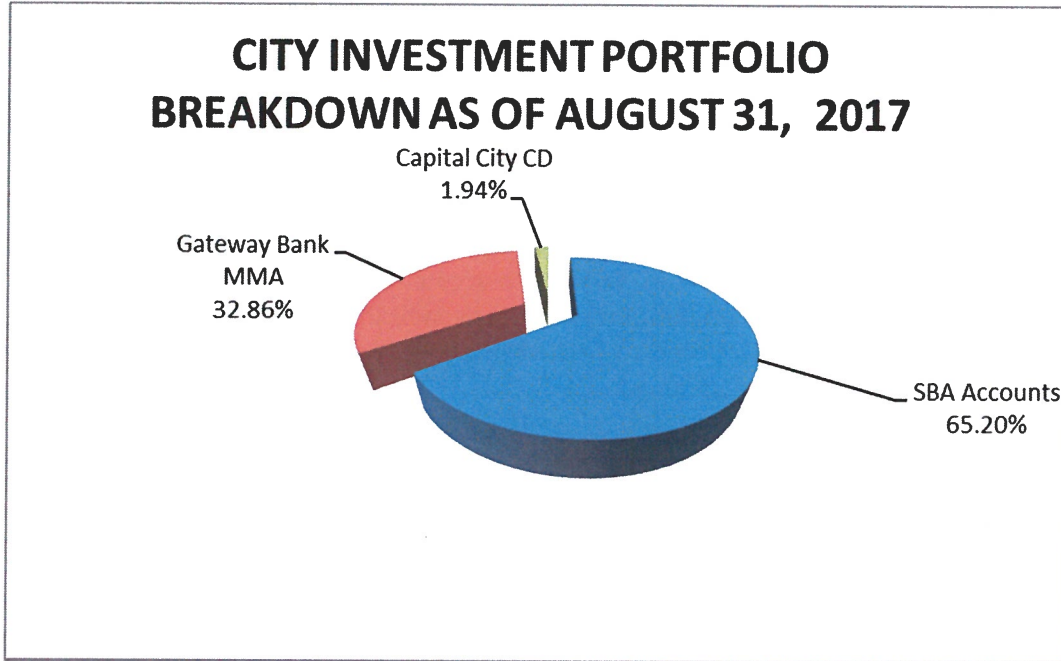
The Rate of Return on Investment refers to the benefits (the profits) to an investor or organization relative to the cost of the initial investment. It is similar to the rate of profit as a measure of profitability.

Conclusion

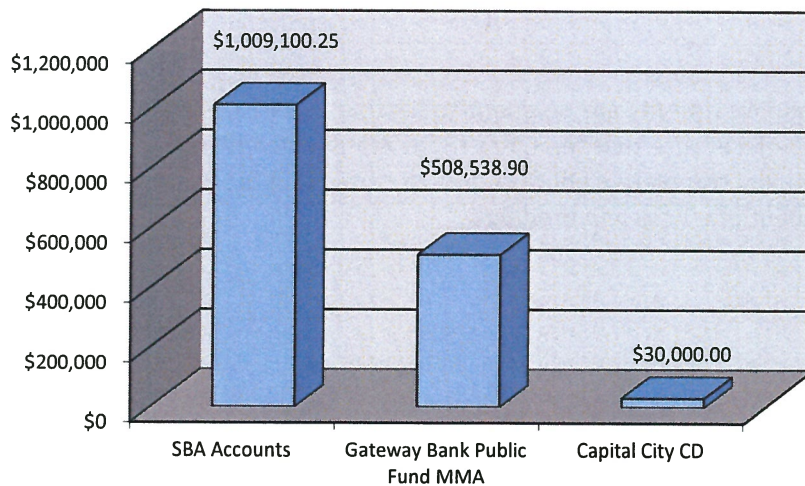
The City's cash and investments are pursuant to Section 218.415, Florida Statutes as well as the City's own adopted Investment Policy. To ensure that the City's funds are effectively managed, the Finance Director and other appropriate staff shall annually complete eight (8) hours of continuing professional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

INVESTMENTS AND CASH

As of August 31, 2017, the City's investment portfolio totaled **\$1,547,639.15**. 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 AUGUST 31, 2017



INVESTMENTS AND CASH

As of August 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 **\$20,291,036.75**. 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	August Balance	Percentage of Total
Operating Account	\$14,881,018.11	73.34%
Payroll Account	\$24,534.18	0.12%
CRA Account	\$573,605.76	2.83%
Police Forfeiture Account	\$26,177.24	0.13%
Section 108 Account	\$26,391.27	0.13%
Project Legacy Account	\$218,876.46	1.08%
Series 2016 Repayment Account	\$573,787.95	2.83%
Deposit Account	\$1,692,634.75	8.34%
Series 2016 Projects	\$1,884,216.69	9.29%
Explorer Account	\$7,808.94	0.04%
SRF Repayment Account	\$152,960.70	0.75%
Heritage Oaks Account	\$229,024.70	1.13%
TOTAL	\$20,291,036.75	100.00%