



City of
ALACHUA

THE GOOD LIFE COMMUNITY

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

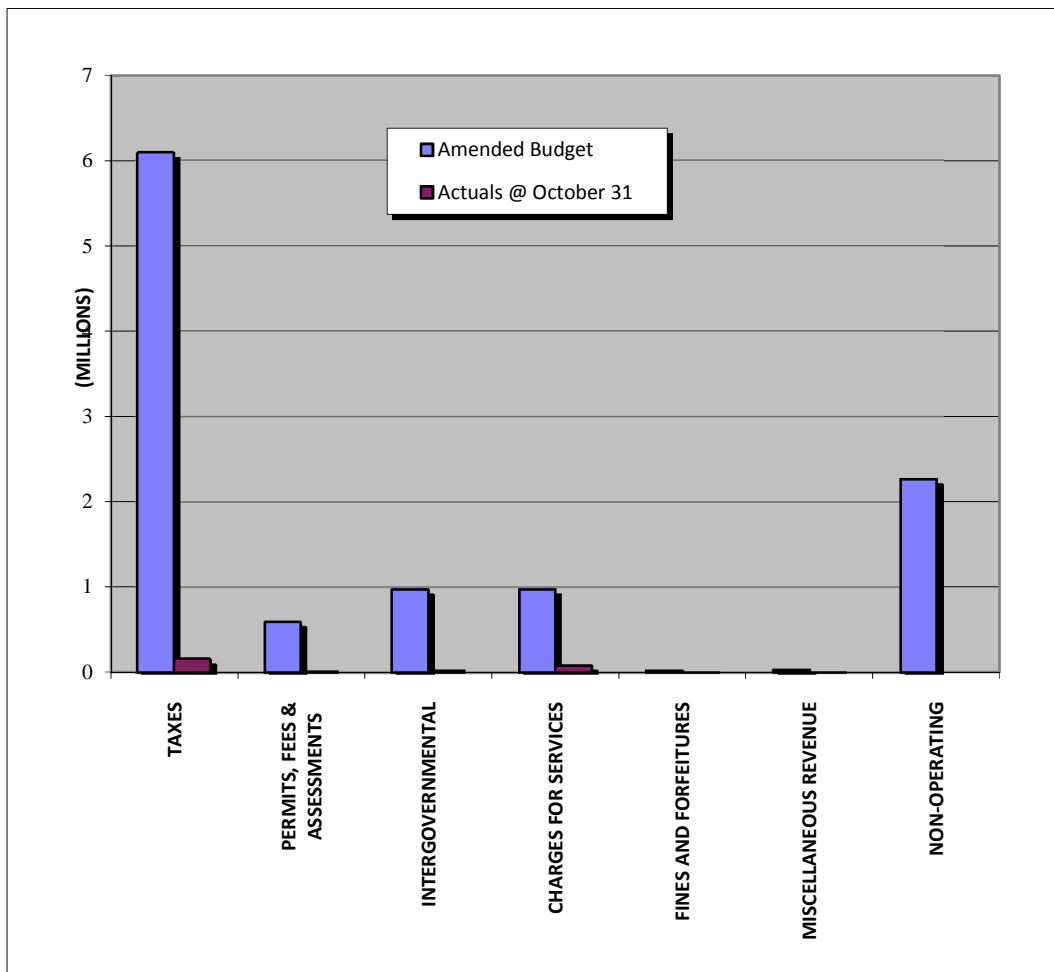
GENERAL FUND

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 17/18 APPROVED BUDGET	FY 17/18 AMENDED BUDGET	YEAR TO DATE FY 17/18	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	6,093,089	6,093,089	162,118	3%
PERMITS, FEES & ASSESSMENTS	595,700	595,700	17,054	3%
INTERGOVERNMENTAL	974,961	974,961	23,522	2%
CHARGES FOR SERVICES	977,364	977,364	83,842	9%
FINES AND FORFEITURES	27,000	27,000	847	3%
MISCELLANEOUS REVENUE	40,550	40,550	3,240	8%
NON-OPERATING	2,271,690	2,271,690	0	0%
	10,980,354	10,980,354	290,623	3%
EXPENSES:				
GENERAL GOVERNMENT	5,066,730	5,066,730	408,251	8%
PUBLIC SAFETY	3,402,081	3,402,081	269,271	8%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	668,300	668,300	656,952	98%
TRANSPORTATION	967,090	967,090	65,703	7%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	876,153	876,153	75,527	9%
	10,980,354	10,980,354	1,475,704	13%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	5,940,542	5,940,542	435,374	7%
OPERATING EXPENDITURES	2,700,930	2,701,930	1,040,330	39%
CAPITAL OUTLAY	1,020,202	1,019,202	0	0%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	43,625	43,625	0	0%
NON-OPERATING	1,275,055	1,275,055	0	0%
POWER COSTS	0	0	0	0%
	10,980,354	10,980,354	1,475,704	13%

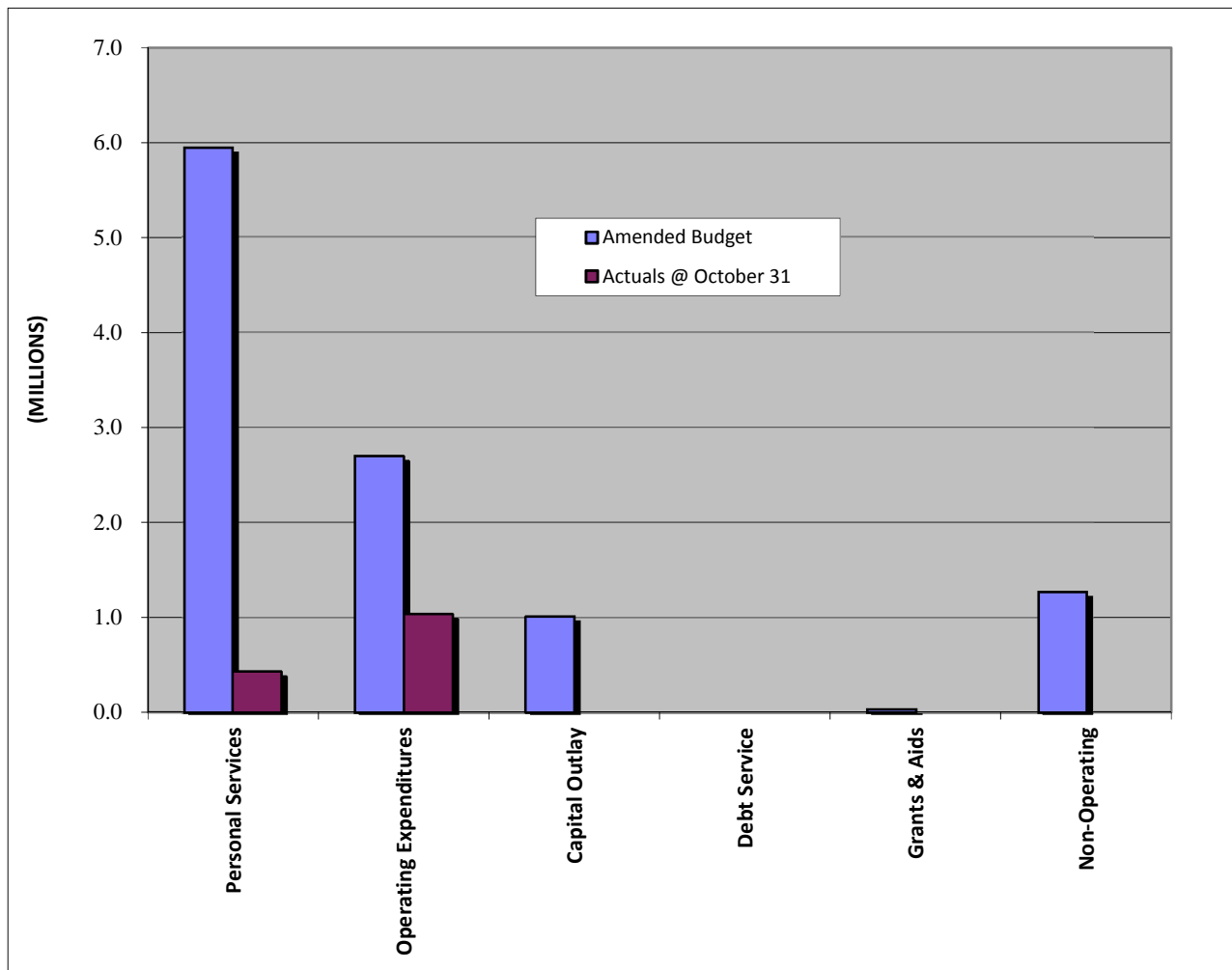
Revenues by Major Category General Fund

As of October 31, 2017, the City of Alachua collected 3% of budgeted General Fund revenues. Tax collections are at 3%. These revenues include property taxes, local option fuel taxes, utility taxes, and communication services taxes and account for \$6.1M, or over half, of the General Fund annual budgeted revenues. Permits, Fees & Assessments are at 3%. The Intergovernmental Revenues are at 2%. Charges for Services are at 9%, Fines & Forfeitures are at 3%, Miscellaneous Revenues are at 8% and Non-Operating Revenues are at 0%.



Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 13%. Personal Services are at 7% with Operating Expenditures at 39%. The Capital Outlay category is at 0%, Grants & Aids are 0% and Non-Operating expenditures are at 0%. Encumbrances for legal and residential waste collection account for 53% of the expense line total (aprox. \$787K).



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GENERAL FUND REVENUES

REVENUE SOURCE	FY 17/18 APPROVED BUDGET	FY 17/18 AMENDED BUDGET	YEAR TO DATE FY 17/18	PERCENT COLLECTED
<u>TAXES</u>				
AD VALOREM TAXES	4,065,604	4,065,604	0	0%
LOCAL OPTION FUEL TAXES	253,152	253,152	0	0%
UTILITY SERVICES TAXES	1,400,000	1,400,000	112,973	8%
COMMUNICATIONS SERVICES TAXES	326,333	326,333	0	0%
LOCAL BUSINESS TAXES	48,000	48,000	49,145	102%
SUBTOTAL	6,093,089	6,093,089	162,118	3%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
BUILDING PERMITS	295,700	295,700	17,054	6%
FRANCHISE FEES	300,000	300,000	0	0%
SUBTOTAL	595,700	595,700	17,054	3%
<u>INTERGOVERNMENTAL REVENUE</u>				
STATE-SHARED REVENUES	974,961	974,961	23,522	2%
GRANTS	0	0	0	0%
SUBTOTAL	974,961	974,961	23,522	2%
<u>CHARGES FOR SERVICES</u>				
GENERAL GOVERNMENT	70,275	70,275	8,974	13%
PUBLIC SAFETY	86,729	86,729	8,633	10%
PHYSICAL ENVIRONMENT	792,360	792,360	65,735	8%
TRANSPORTATION	0	0	0	0%
CULTURE & RECREATION	28,000	28,000	500	2%
OTHER CHARGES FOR SVCS	0	0	0	0%
SUBTOTAL	977,364	977,364	83,842	9%
<u>FINES & FORFEITURES</u>				
FINES & FORFEITURES	27,000	27,000	847	3%
OTHER FINES & FORFEITURES	0	0	0	0%
SUBTOTAL	27,000	27,000	847	3%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	7,250	7,250	1,920	26%
RENTS & ROYALTIES	100	100	0	0%
OTHER MISCELLANEOUS REVENUE	33,200	33,200	1,320	4%
SUBTOTAL	40,550	40,550	3,240	8%
<u>NON OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	2,000,000	2,000,000	0	0%
FUND BALANCE & UNDER COLLECTION	271,690	271,690	0	0%
SUBTOTAL	2,271,690	2,271,690	0	0%
GENERAL FUND	10,980,354	10,980,354	290,623	3%

CITY OF ALACHUA
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GENERAL FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 17/18 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	110,070	8,636	8%	0	0%	8%
OPERATING EXPENDITURES	32,377	3,249	10%	0	0%	10%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	142,447	11,885	8%	0	0%	8%
<u>CITY MANAGER'S OFFICE</u>						
PERSONAL SERVICES	531,943	34,242	6%	0	0%	6%
OPERATING EXPENDITURES	33,453	3,079	9%	0	0%	9%
CAPITAL OUTLAY	2,000	0	0%	0	0%	0%
GRANTS & AIDS	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	567,396	37,321	7%	0	0%	7%
<u>DEPUTY CITY CLERK</u>						
PERSONAL SERVICES	137,840	10,794	8%	0	0%	8%
OPERATING EXPENDITURES	38,521	8,358	22%	0	0%	22%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	176,361	19,152	11%	0	0%	11%
<u>CITY ATTORNEY</u>						
OPERATING EXPENDITURES	182,194	0	0%	129,844	71%	71%
TOTAL EXPENDITURES	182,194	0	0%	129,844	71%	71%
<u>INFORMATION & TECHNOLOGY SERVICES</u>						
PERSONAL SERVICES	141,031	10,878	8%	0	0%	8%
OPERATING EXPENDITURES	55,771	4,321	8%	0	0%	8%
CAPITAL OUTLAY	150,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	346,802	15,199	4%	0	0%	4%
<u>FINANCE</u>						
PERSONAL SERVICES	430,458	27,976	6%	0	0%	6%
OPERATING EXPENDITURES	74,782	811	1%	30,750	41%	42%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	505,240	28,787	6%	30,750	6%	12%

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GENERAL FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 17/18 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>HUMAN RESOURCES</u>						
PERSONAL SERVICES	139,029	10,495	8%	0	0%	8%
OPERATING EXPENDITURES	43,821	869	2%	5,400	12%	14%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	182,850	11,364	6%	5,400	3%	9%
<u>FACILITIES MAINTENANCE</u>						
PERSONAL SERVICES	360,910	25,952	7%	0	0%	7%
OPERATING EXPENDITURES	146,797	10,347	7%	12,750	9%	16%
CAPITAL OUTLAY	12,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	519,707	36,299	7%	12,750	2%	9%
<u>GRANTS & CONTRACTS</u>						
PERSONAL SERVICES	64,444	25	0%	0	0%	0%
OPERATING EXPENDITURES	5,999	385	6%	0	0%	6%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	70,443	410	1%	0	0%	1%
<u>CP&D-PLANNING & DEVELOPMENT</u>						
PERSONAL SERVICES	335,073	25,335	8%	0	0%	8%
OPERATING EXPENDITURES	90,372	1,881	2%	0	0%	2%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	425,445	27,216	6%	0	0%	6%
<u>COMPLIANCE & RISK MANAGEMENT</u>						
PERSONAL SERVICES	356,246	22,844	6%	0	0%	6%
OPERATING EXPENDITURES	53,545	734	1%	0	0%	1%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	409,791	23,578	6%	0	0%	6%
<u>CP&D-BEAUTIFICATION BOARD</u>						
OPERATING EXPENDITURES	20,000	560	3%	6,160	31%	34%
TOTAL EXPENDITURES	20,000	560	3%	6,160	31%	34%

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GENERAL FUND EXPENDITURES
BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 17/18 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	107,974	10,326	10%	1,250	1%	11%
CAPITAL OUTLAY	80,000	0	0%	0	0%	0%
GRANTS & AIDS	43,625	0	0%	0	0%	0%
NON-OPERATING	1,275,055	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,518,054	10,326	1%	1,250	0%	1%
<u>PS-SOLID WASTE DISPOSAL</u>						
OPERATING EXPENDITURES	668,300	0	0%	656,952	98%	98%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	668,300	0	0%	656,952	98%	98%
<u>PS-PUBLIC WORKS</u>						
PERSONAL SERVICES	388,941	31,015	8%	0	0%	8%
OPERATING EXPENDITURES	236,249	17,938	8%	16,750	7%	15%
CAPITAL OUTLAY	341,900	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	967,090	48,953	5%	16,750	2%	7%
<u>FIRE RESCUE SERVICES</u>						
OPERATING EXPENDITURES	10,858	214	2%	0	0%	2%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	10,858	214	2%	0	0%	2%
<u>BUILDING INSPECTIONS</u>						
PERSONAL SERVICES	164,803	12,449	8%	0	0%	8%
OPERATING EXPENDITURES	31,499	940	3%	0	0%	3%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	196,302	13,389	7%	0	0%	7%
<u>APD-PATROL & ADMIN</u>						
PERSONAL SERVICES	2,067,886	165,680	8%	0	0%	8%
OPERATING EXPENDITURES	379,740	24,972	7%	39,807	10%	17%
CAPITAL OUTLAY	129,400	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	2,577,026	190,652	7%	39,807	2%	9%

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GENERAL FUND EXPENDITURES
BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 17/18 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	378,156	23,509	6%	0	0%	6%
OPERATING EXPENDITURES	19,248	758	4%	0	0%	4%
CAPITAL OUTLAY	191,902	0	0%	0	0%	0%
TOTAL EXPENDITURES	589,306	24,267	4%	0	0%	4%
<u>APD-SCHOOL CROSSING GUARDS</u>						
OPERATING EXPENDITURES	23,589	942	4%	0	0%	4%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	23,589	942	4%	0	0%	4%
<u>APD-EXPLORERS PROGRAM</u>						
OPERATING EXPENDITURES	2,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	2,000	0	0%	0	0%	0%
<u>APD-RESERVE PROGRAM</u>						
OPERATING EXPENDITURES	3,000	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,000	0	0%	0	0%	0%
<u>PARKS & RECREATION</u>						
PERSONAL SERVICES	322,312	25,544	8%	0	0%	8%
OPERATING EXPENDITURES	441,841	17,321	4%	32,662	7%	11%
CAPITAL OUTLAY	112,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	876,153	42,865	5%	32,662	4%	9%
GENERAL FUND	10,980,354	543,379	5%	932,325	8%	13%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING OCTOBER 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 17/18 APPROVED BUDGET	FY 17/18 AMENDED BUDGET	YEAR TO DATE FY 17/18	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	504,000	504,000	0	0%
PERMITS, FEES & ASSESSMENTS	10,600	10,600	6	0%
INTERGOVERNMENTAL REVENUE	271,105	271,105	0	0%
CHARGES FOR SERVICES	2,700	2,700	118	4%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	7,200	7,200	1,361	19%
NON-OPERATING	911,119	911,119	0	0%
	<u>1,706,724</u>	<u>1,706,724</u>	<u>1,485</u>	<u>0%</u>
EXPENSES:				
GENERAL GOVERNMENT	30,523	30,523	0	0%
PUBLIC SAFETY	11,828	11,828	0	0%
ECONOMIC ENVIRONMENT	779,721	779,721	161,420	21%
PHYSICAL ENVIRONMENT	23,663	23,663	3,600	15%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	860,989	860,989	186,634	22%
	<u>1,706,724</u>	<u>1,706,724</u>	<u>351,654</u>	<u>21%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	78,492	78,492	5,954	8%
OPERATING EXPENDITURES	392,952	392,952	96,371	25%
CAPITAL OUTLAY	1,096,000	1,096,000	249,329	23%
DEBT SERVICE	99,280	99,280	0	0%
GRANTS & AIDS	30,000	30,000	0	0%
NON-OPERATING	10,000	10,000	0	0%
	<u>1,706,724</u>	<u>1,706,724</u>	<u>351,654</u>	<u>21%</u>

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SPECIAL REVENUE FUNDS REVENUE

REVENUE SOURCE	FY 17/18 APPROVED BUDGET	FY 17/18 AMENDED BUDGET	RECEIVED TO DATE FY 17/18	PERCENT COLLECTED
<u>TAXES</u>				
DISCRETIONARY SALES SURTAX	504,000	504,000	0	0%
SUBTOTAL	504,000	504,000	0	0%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
SPECIAL ASSESSMENTS	10,600	10,600	6	0%
SUBTOTAL	10,600	10,600	6	0%
<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)	271,105	271,105	0	0%
SUBTOTAL	271,105	271,105	0	0%
<u>CHARGES FOR SERVICES</u>				
ADDT'L CRT COSTS-\$2 FOR LEO TRAINING	2,700	2,700	118	4%
OTHER MISCELLANEOUS CHARGES	0	0	0	0%
SUBTOTAL	2,700	2,700	118	4%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	200	200	186	93%
RENTALS AND LEASES	7,000	7,000	875	13%
CONTRIBUTIONS AND DONATIONS	0	0	300	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	7,200	7,200	1,361	19%
<u>NON OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN	178,079	178,079	0	0%
USE OF FUND BALANCE/UNDERCOLLECTION	733,040	733,040	0	0%
SUBTOTAL	911,119	911,119	0	0%
SPECIAL REVENUE FUNDS	1,706,724	1,706,724	1,485	0%

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SPECIAL REVENUE FUNDS EXPENDITURES
 BY MAJOR CATEGORY

SPECIAL REVENUE FUND	FY 17/18 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>ADD'L COURT COST-\$2 FOR LEO TRAINING FUND</u>						
OPERATING EXPENDITURES	3,600	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,600	0	0%	0	0%	0%
<u>WILD SPACES PUBLIC PLACES FUND</u>						
OPERATING EXPENDITURES	0	602	NA-	0	0%	NA-
CAPITAL OUTLAY	822,000	0	0%	185,532	23%	23%
TOTAL EXPENDITURES	822,000	602	0%	185,532	23%	23%
<u>EXPLORER SPECIAL REVENUE FUND</u>						
OPERATING EXPENDITURES	7,309	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	7,309	0	0%	0	0%	0%
<u>TREE BANK FUND</u>						
OPERATING EXPENDITURES	30,523	0	0%	0	0%	0%
TOTAL EXPENDITURES	30,523	0	0%	0	0%	0%
<u>TK BASIN SPECIAL ASSESSMENT</u>						
OPERATING EXPENDITURES	23,663	0	0%	3,600	15%	15%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	23,663	0	0%	3,600	15%	15%
<u>DONATION FUND</u>						
OPERATING EXPENDITURES	39,908	500	1%	0	0%	1%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	39,908	500	1%	0	0%	1%
<u>CRA FUND</u>						
PERSONAL SERVICES	78,492	5,954	8%	0	0%	8%
OPERATING EXPENDITURES	287,949	5,872	2%	85,797	30%	32%
CAPITAL OUTLAY	274,000	15,025	5%	48,772	18%	23%
DEBT SERVICE	99,280	0	0%	0	0%	0%
AIDS TO PRIVATE ORGANIZATIONS	30,000	0	0%	0	0%	0%
NON OPERATING	10,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	779,721	26,851	3%	134,569	17%	21%
SPECIAL REVENUE FUNDS	1,706,724	27,953	2%	323,701	19%	21%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING OCTOBER 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 17/18 APPROVED BUDGET	FY 17/18 AMENDED BUDGET	YEAR TO DATE FY 17/18	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	100	100	1	1%
NON-OPERATING	1,008,318	1,008,318	0	0%
	<u>1,008,418</u>	<u>1,008,418</u>	<u>1</u>	<u>0%</u>
EXPENSES:				
GENERAL GOVERNMENT	1,008,418	1,008,418	424,506	42%
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>1,008,418</u>	<u>1,008,418</u>	<u>424,506</u>	<u>42%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	0	0	0	0%
CAPITAL OUTLAY	0	0	0	0%
DEBT SERVICE	1,008,418	1,008,418	424,506	42%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	0	0	0	0%
POWER COSTS	0	0	0	0%
	<u>1,008,418</u>	<u>1,008,418</u>	<u>424,506</u>	<u>42%</u>

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

DEBT SERVICE FUND REVENUES

REVENUE SOURCE	FY 17/18 APPROVED BUDGET	FY 17/18 AMENDED BUDGET	YEAR TO DATE FY 17/18	PERCENT COLLECTED
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	100	100	1	1%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	100	100	1	1%
<u>NON OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	62,597	62,597	0	0%
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN-GF	896,976	896,976	0	0%
FUND BALANCE & UNDER COLLECTION	48,745	48,745	0	0%
SUBTOTAL	1,008,318	1,008,318	0	0%
 DEBT SERVICE FUND	 1,008,418	 1,008,418	 1	 0%

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

DEBT OBLIGATION	FY 17/18 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>OTHER DEBT COSTS</u>						
DEBT SERVICE	750	0	0%	0	0%	0%
	750	0	0%	0	0%	0%
<u>SECTION 108 LOAN</u>						
DEBT SERVICE	178,848	0	0%	0	0%	0%
TOTAL EXPENDITURES	178,848	0	0%	0	0%	0%
<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	0	0%	0	0%	0%
TOTAL EXPENDITURES	83,333	0	0%	0	0%	0%
<u>SERIES 2016 CAPITAL IMPROVEMENT</u>						
DEBT SERVICE	651,801	424,506	65%	0	0%	65%
TOTAL EXPENDITURES	651,801	424,506	65%	0	0%	65%
DEBT SERVICE FUND	1,008,418	424,506	42%	0	0%	42%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
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CAPITAL PROJECTS FUNDS

FUND 3XX - CAPITAL PROJECTS FUNDS: Capital Project Funds are used to account for financial resources to be used for the acquisition, construction, or improvement of major capital facilities (other than those financed by the Enterprise Funds or Special Assessments).

	FY 17/18 APPROVED BUDGET	FY 17/18 AMENDED BUDGET	YEAR TO DATE FY 17/18	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	0	0	0	0%
INTERGOVERNMENTAL REVENUE	400,000	400,000	0	0%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	0	0	2	NA+
NON-OPERATING	342,444	342,444	0	0%
	<u>742,444</u>	<u>742,444</u>	<u>2</u>	<u>0%</u>
EXPENSES:				
GENERAL GOVERNMENT	300,000	300,000	0	0%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	405,766	405,766	2,900	1%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	36,678	36,678	31,620	86%
	<u>742,444</u>	<u>742,444</u>	<u>34,520</u>	<u>5%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	310,887	310,887	64	0%
CAPITAL OUTLAY	431,557	431,557	34,456	8%
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>742,444</u>	<u>742,444</u>	<u>34,520</u>	<u>5%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
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CAPITAL PROJECTS FUNDS REVENUE

REVENUE SOURCE	FY 17/18 APPROVED BUDGET	FY 17/18 AMENDED BUDGET	RECEIVED TO DATE FY 17/18	PERCENT COLLECTED
<u>INTERGOVERNMENTAL REVENUE</u>				
FEDERAL GRANTS	0	0	0	0%
STATE GRANTS	0	0	0	0%
GRANTS FROM OTHER LOCAL UNITS	400,000	400,000	0	0%
SUBTOTAL	400,000	400,000	0	0%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	0	0	2	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	0	2	NA+
<u>NON OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	300,000	300,000	0	0%
USE OF FUND BALANCE	42,444	42,444	0	0%
SUBTOTAL	342,444	342,444	0	0%
 CAPITAL PROJECTS FUNDS	 742,444	 742,444	 2	 0%

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

CAPITAL PROJECT	FY 17/18 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	5,766	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	2,900	0%	NA-
TOTAL EXPENDITURES	5,766	0	0%	2,900	50%	50%
<u>SAN FELASCO CONSERVATION CORRIDOR</u>						
OPERATING EXPENDITURES	5,121	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	5,121	0	0%	0	0%	0%
<u>MUNICIPAL COMPLEX</u>						
OPERATING EXPENDITURES	300,000	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	300,000	0	0%	0	0%	0%
<u>CDBG - NEIGHBORHOOD REVITALIZATION</u>						
OPERATING EXPENDITURES	0	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	0	0	0%	0	0%	0%
<u>PROJECT LEGACY</u>						
OPERATING EXPENDITURES	0	64	NA-	0	0%	NA-
CAPITAL OUTLAY	31,557	0	0%	31,556	100%	100%
TOTAL EXPENDITURES	31,557	64	0%	31,556	100%	100%
CAPITAL PROJECT FUNDS	742,444	64	0%	34,456	5%	5%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
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ENTERPRISE FUNDS

FUND 010, 020, 030, 042 - ENTERPRISE FUNDS: Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises in which the intent of the governing body is that all costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The City's Electric, Water, Wastewater, and Mosquito Control services reside in Enterprise funds.

	FY 17/18 APPROVED BUDGET	FY 17/18 AMENDED BUDGET	YEAR TO DATE FY 17/18	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	17,917,519	17,917,519	1,803,810	10%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	265,860	265,860	58,014	22%
NON-OPERATING	4,229,436	4,229,436	0	0%
	22,412,815	22,412,815	1,861,824	8%
EXPENSES:				
GENERAL GOVERNMENT	0	0	0	0%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	22,412,815	22,412,815	1,311,026	6%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	22,412,815	22,412,815	1,311,026	6%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	1,497,264	1,497,264	105,083	7%
OPERATING EXPENDITURES	1,515,896	1,515,896	310,642	20%
CAPITAL OUTLAY	4,499,419	4,499,419	163,496	4%
DEBT SERVICE	1,184,684	1,184,684	17,409	1%
GRANTS AND AIDS	0	0	0	0%
NON-OPERATING	4,945,552	4,945,552	0	0%
POWER COSTS	8,770,000	8,770,000	714,396	8%
	22,412,815	22,412,815	1,311,026	6%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
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ENTERPRISE FUNDS REVENUE

REVENUE SOURCE	FY 17/18 APPROVED BUDGET	FY 17/18 AMENDED BUDGET	RECEIVED TO DATE FY 17/18	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	13,644,597	13,644,597	1,443,392	11%
PHYSICAL ENVIRONMENT-WATER	1,685,482	1,685,482	141,882	8%
PHYSICAL ENVIRONMENT-WASTEWATER	2,529,240	2,529,240	213,651	8%
PHYSICAL ENVIRONMENT-MOSQUITO	58,200	58,200	4,885	8%
SUBTOTAL	17,917,519	17,917,519	1,803,810	10%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	8,760	8,760	4,683	53%
RENTS & ROYALTIES	29,000	29,000	0	0%
OTHER MISCELLANEOUS REVENUE	228,100	228,100	53,331	23%
SUBTOTAL	265,860	265,860	58,014	22%
<u>NON OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	0	0	0	0%
FUND BALANCE & UNDER COLLECTION	4,229,436	4,229,436	0	0%
SUBTOTAL	4,229,436	4,229,436	0	0%
ENTERPRISE FUNDS	22,412,815	22,412,815	1,861,824	8%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
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ENTERPRISE FUNDS EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 17/18 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	903,905	61,885	7%	0	0%	7%
OPERATING EXPENDITURES	446,634	43,646	10%	27,625	6%	16%
CAPITAL OUTLAY	2,258,897	15,466	1%	38,338	2%	2%
DEBT SERVICE	468,321	11,406	2%	0	0%	2%
NON OPERATING	3,224,924	0	0%	0	0%	0%
POWER COSTS	8,770,000	714,396	8%	0	0%	8%
TOTAL EXPENDITURES	16,072,681	846,799	5%	65,963	0%	6%
<u>WATER UTILITY</u>						
PERSONAL SERVICES	195,113	13,328	7%	0	0%	7%
OPERATING EXPENDITURES	369,849	34,258	9%	64,182	17%	27%
CAPITAL OUTLAY	1,038,370	0	0%	32,994	3%	3%
DEBT SERVICE	84,924	2,068	2%	0	0%	2%
NON OPERATING	1,115,935	0	0%	0	0%	0%
TOTAL EXPENDITURES	2,804,191	49,654	2%	97,176	3%	5%
<u>WASTEWATER UTILITY</u>						
PERSONAL SERVICES	390,733	28,168	7%	0	0%	7%
OPERATING EXPENDITURES	674,378	51,462	8%	89,288	13%	21%
CAPITAL OUTLAY	1,191,652	0	0%	75,164	6%	6%
DEBT SERVICE	631,439	3,935	1%	0	0%	1%
NON OPERATING	579,929	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,468,131	83,565	2%	164,452	5%	7%
<u>MOSQUITO CONTROL</u>						
PERSONAL SERVICES	7,513	1,702	23%	0	0%	23%
OPERATING EXPENDITURES	25,035	181	1%	0	0%	1%
CAPITAL OUTLAY	10,500	1,534	15%	0	0%	15%
NON OPERATING	24,764	0	0%	0	0%	0%
TOTAL EXPENDITURES	67,812	3,417	5%	0	0%	5%
ENTERPRISE FUNDS	22,412,815	983,435	4%	327,591	1%	6%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
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INTERNAL SERVICE FUND

FUND 700 - INTERNAL SERVICE FUND: The Internal Service Fund is used to account for the provision of goods or services by Utility Administration, Utility Operations, Utility Billing, Warehouse Operations, and postage services for the City's utility system and other departments.

	FY 17/18 APPROVED BUDGET	FY 17/18 AMENDED BUDGET	YEAR TO DATE FY 17/18	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	750	750	321	43%
NON-OPERATING	3,740,716	3,740,716	0	0%
	<u>3,741,466</u>	<u>3,741,466</u>	<u>321</u>	<u>0%</u>
EXPENSES:				
GENERAL GOVERNMENT	3,067,809	3,067,809	881,489	29%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	673,657	673,657	54,222	8%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	<u>3,741,466</u>	<u>3,741,466</u>	<u>935,711</u>	<u>25%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	1,608,408	1,608,408	101,378	6%
OPERATING EXPENDITURES	660,158	660,158	93,471	14%
CAPITAL OUTLAY	1,193,889	1,193,889	591,711	50%
DEBT SERVICE	229,011	229,011	149,151	65%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	50,000	50,000	0	0%
POWER COSTS	0	0	0	0%
	<u>3,741,466</u>	<u>3,741,466</u>	<u>935,711</u>	<u>25%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
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INTERNAL SERVICE FUND REVENUES

REVENUE SOURCE	FY 17/18 APPROVED BUDGET	FY 17/18 AMENDED BUDGET	YEAR TO DATE FY 17/18	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	750	750	321	43%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	750	750	321	43%
<u>NON OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	0	0	0	0%
SERIES 2016 DEBT PROCEEDS	0	0	0	0%
INTERFUND TRANSFER	2,472,955	2,472,955	0	0%
FUND BALANCE & UNDER COLLECTION	1,267,761	1,267,761	0	0%
SUBTOTAL	3,740,716	3,740,716	0	0%
INTERNAL SERVICE FUND	3,741,466	3,741,466	321	0%

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

DEPARTMENT/DIVISION	FY 17/18 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>FAS / UTILITY OPERATIONS</u>						
PERSONAL SERVICES	242,645	19,073	8%	0	0%	8%
OPERATING EXPENDITURES	31,492	1,096	3%	0	0%	3%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	274,137	20,169	7%	0	0%	7%
<u>FAS / UTILITY BILLING</u>						
PERSONAL SERVICES	303,824	19,604	6%	0	0%	6%
OPERATING EXPENDITURES	129,213	10,117	8%	30,750	24%	32%
CAPITAL OUTLAY	28,689	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	461,726	29,721	6%	30,750	7%	13%
<u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u>						
PERSONAL SERVICES	587,731	35,327	6%	0	0%	6%
OPERATING EXPENDITURES	200,035	5,636	3%	13,119	7%	9%
CAPITAL OUTLAY	26,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	813,766	40,963	5%	13,119	2%	7%
<u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u>						
PERSONAL SERVICES	53,086	3,940	7%	0	0%	7%
OPERATING EXPENDITURES	26,991	2,361	9%	0	0%	9%
CAPITAL OUTLAY	15,000	6,900	46%	0	0%	46%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	95,077	13,201	14%	0	0%	14%
<u>ISF - COMPLIANCE AND RISK MANAGEMENT</u>						
PERSONAL SERVICES	31,777	0	0%	0	0%	0%
OPERATING EXPENDITURES	462	0	0%	0	0%	0%
TOTAL EXPENDITURES	32,239	0	0%	0	0%	0%
<u>ISF - FAS / INFORMATION</u>						
PERSONAL SERVICES	56,853	0	0%	0	0%	0%
OPERATING EXPENDITURES	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	56,853	0	0%	0	0%	0%

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

**INTERNAL SERVICE FUND EXPENDITURES
BY MAJOR CATEGORY**

DEPARTMENT/DIVISION	FY 17/18 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>PUBLIC SERVICES-WATER DISTRIBUTION/COLLECTION</u>						
PERSONAL SERVICES	332,492	23,434	7%	0	0%	7%
OPERATING EXPENDITURES	271,965	17,013	6%	13,775	5%	11%
CAPITAL OUTLAY	69,200	0	0%	0	0%	0%
TOTAL EXPENDITURES	673,657	40,447	6%	13,775	2%	8%
<u>DEBT SERVICE FUND - SERIES 2016</u>						
DEBT SERVICE	229,011	149,151	65%	0	0%	65%
TOTAL EXPENDITURES	229,011	149,151	65%	0	0%	65%
<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>						
OPERATING EXPENDITURES	0	(676)	NA+	280	NA-	NA+
CAPITAL OUTLAY	1,055,000	23,506	2%	561,305	53%	55%
OTHER DEBT COSTS	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,055,000	22,830	2%	561,585	53%	55%
INTERNAL SERVICE FUND	3,741,466	316,482	8%	619,229	17%	25%

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

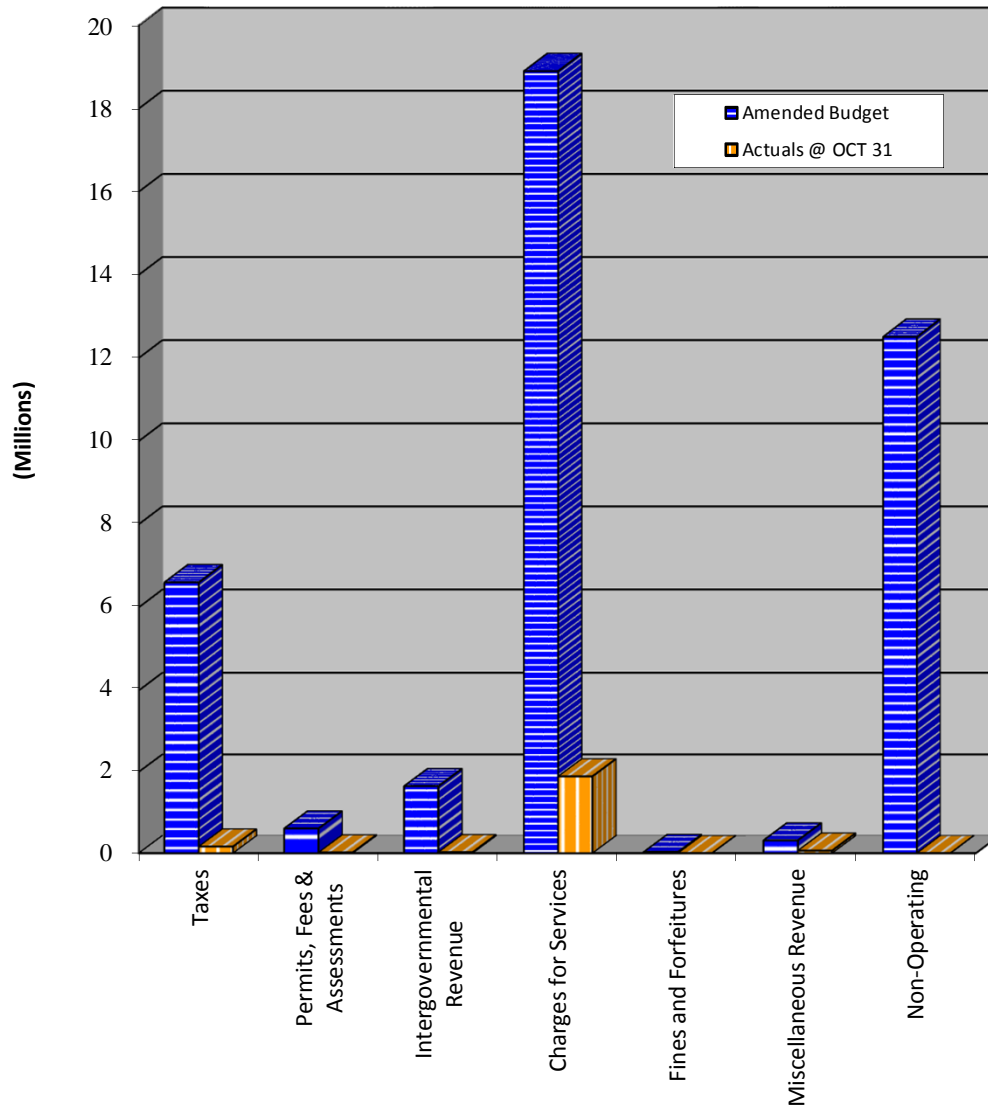
ALL CITY FUNDS

	FY 17/18 APPROVED BUDGET	FY 17/18 AMENDED BUDGET	YEAR TO DATE FY 17/18	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	6,597,089	6,597,089	162,118	2%
PERMITS, FEES & ASSESSMENTS	606,300	606,300	17,060	3%
INTERGOVERNMENTAL	1,646,066	1,646,066	23,522	1%
CHARGES FOR SERVICES	18,897,583	18,897,583	1,887,770	10%
FINES AND FORFEITURES	27,000	27,000	847	3%
MISCELLANEOUS REVENUE	314,460	314,460	62,939	20%
NON-OPERATING	12,503,723	12,503,723	0	0%
	<u>40,592,221</u>	<u>40,592,221</u>	<u>2,154,256</u>	<u>5%</u>

EXPENSES:				
GENERAL GOVERNMENT	9,473,480	9,473,480	1,714,246	18%
PUBLIC SAFETY	3,413,909	3,413,909	269,271	8%
ECONOMIC ENVIRONMENT	779,721	779,721	161,420	21%
PHYSICAL ENVIRONMENT	24,184,201	24,184,201	2,028,700	8%
TRANSPORTATION	967,090	967,090	65,703	7%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	1,773,820	1,773,820	293,781	17%
	<u>40,592,221</u>	<u>40,592,221</u>	<u>4,533,121</u>	<u>11%</u>

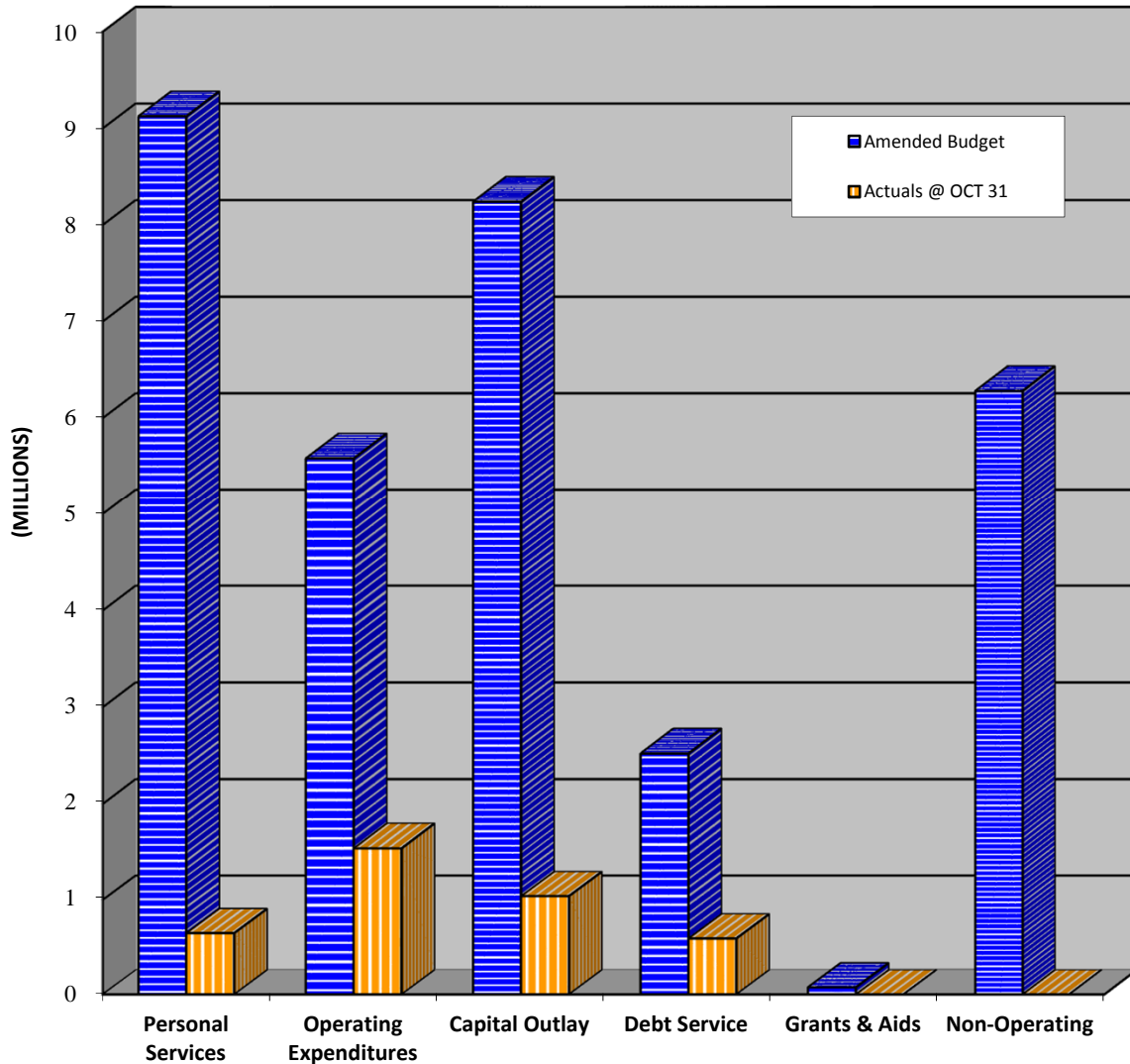
MAJOR EXPENDITURE CATEGORIES:

PERSONAL SERVICES	9,124,706	9,124,706	647,789	7%
OPERATING EXPENDITURES	5,580,823	5,581,823	1,540,878	28%
CAPITAL OUTLAY	8,241,067	8,240,067	1,038,992	13%
DEBT SERVICE	2,521,393	2,521,393	591,066	23%
GRANTS & AIDS	73,625	73,625	0	0%
NON-OPERATING	6,280,607	6,280,607	0	0%
POWER COSTS	8,770,000	8,770,000	714,396	8%
	<u>40,592,221</u>	<u>40,592,221</u>	<u>4,533,121</u>	<u>11%</u>



Expenditures by Major Category All City Funds

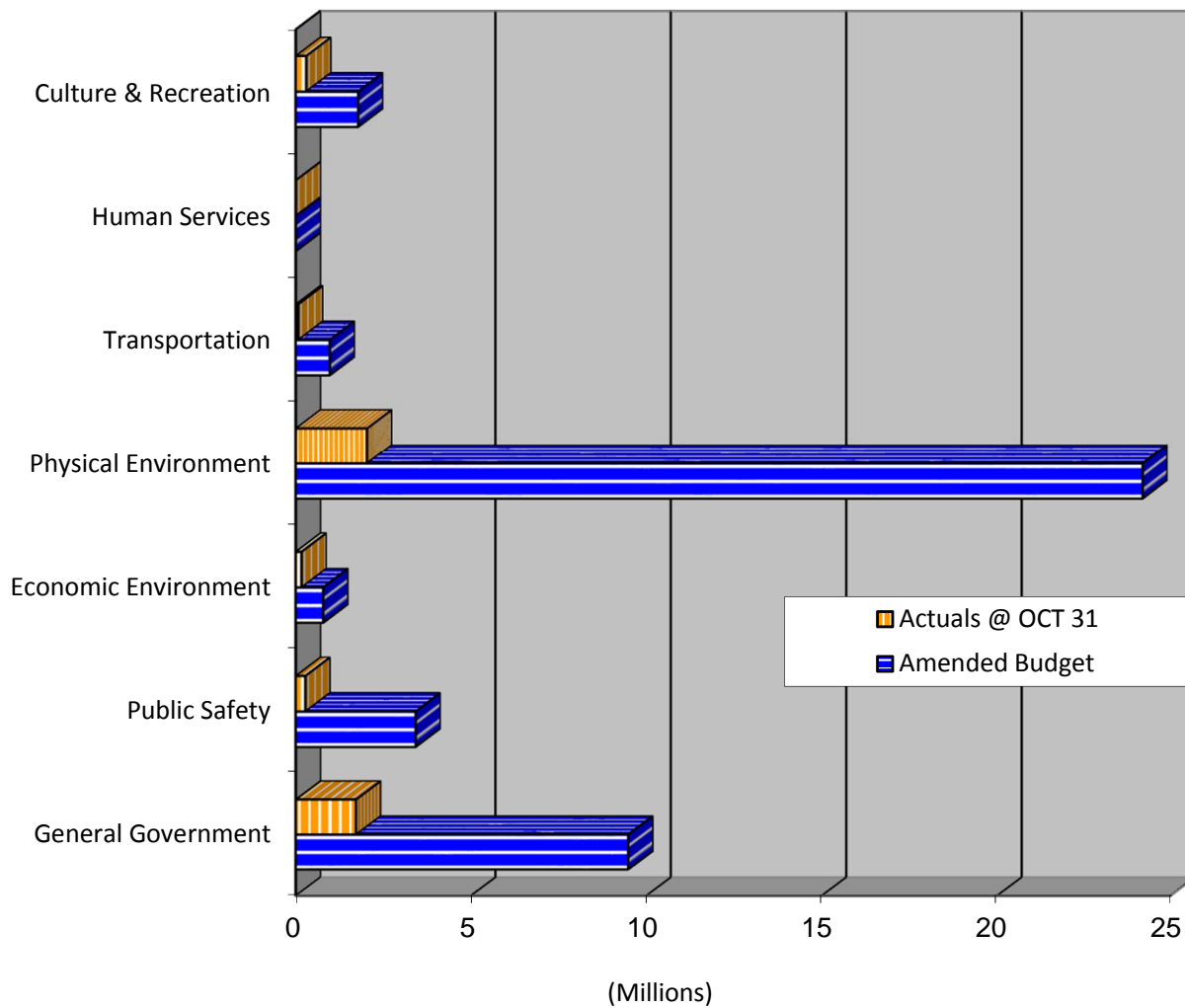
Overall, City expenditures and encumbrances are at 11% of budget for the period. The Personal Services category is at 7% of budget for the fiscal year. The Operating Expenditures category is at 28%, with encumbrances for legal and residential waste collection services of approximately \$787K. Capital Outlay is at 13%, Debt Service is 23%, Grants & Aids is 0% and Non-Operating Expenditures are at 0%. Encumbrances for future expenditures account for 54.5% (approx. \$2.2M) 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 11% of budget with General Government expenses at 18%, Public Safety at 8%, Economic Environment at 21%, Physical Environment at 8% (Enterprise Funds, Water Collection and Distribution & residential waste collection services), Transportation at 7%, and Culture & Recreation at 17%.



INVESTMENTS AND CASH

Purpose

The purpose of this section is to report the City's cash and investment holdings at the end of each month. These funds are managed in accordance with the City's Investment Policies, which are designed to ensure the prudent management of public funds, the availability of operating and capital funds when needed, and an investment return competitive with comparable funds and financial market indices.

Investment Objectives

The foremost objective of the City's investment program is the safety of the principal of those funds within the portfolios. The portfolio is managed in a manner that funds are available to meet reasonably anticipated cash flow requirements in an orderly manner. The portfolio is designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. However, return on investment is insignificant in comparison to the safety and liquidity objectives described above. The City's core investments are limited to relatively low risk investment instruments in anticipation of earning fair return relative to the risk being assumed.

Defining Principal

Principal, when dealing with investments can be defined as the original amount invested in a security.

Defining of Portfolio

A portfolio can be defined as various investment instruments possessed by an individual or organization.

Defining Rate of Return on Investment

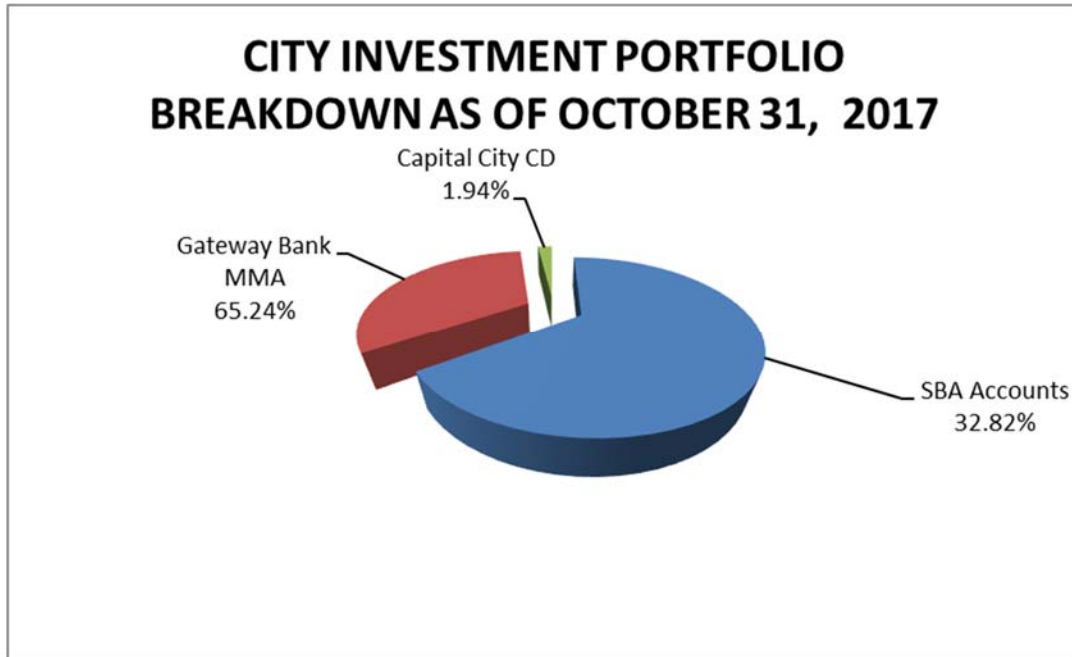
The Rate of Return on Investment refers to the benefits (the profits) to an investor or organization relative to the cost of the initial investment. It is similar to the rate of profit as a measure of profitability.

Conclusion

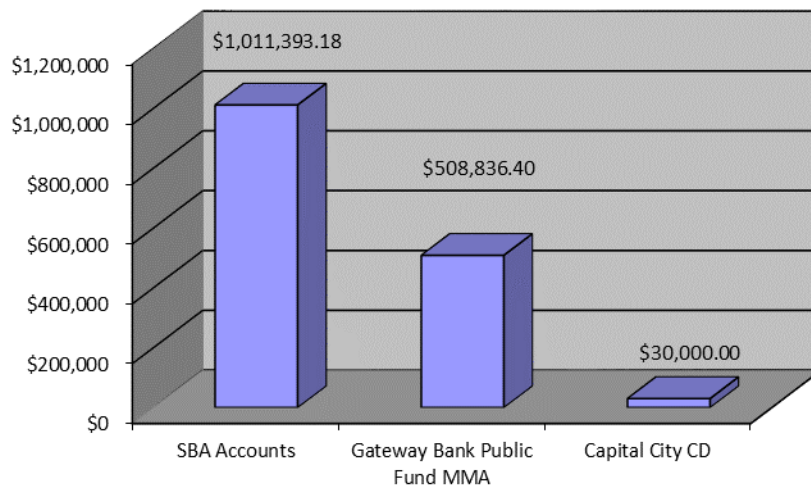
The City's cash and investments are pursuant to Section 218.415, Florida Statutes as well as the City's own adopted Investment Policy. To ensure that the City's funds are effectively managed, the Finance Director and other appropriate staff shall annually complete eight (8) hours of continuing professional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

INVESTMENTS AND CASH

As of October 31, 2017, the City's investment portfolio totaled **\$1,550,229.58**. The portfolio consists of: two State Board of Administration Investment Pool (SBA) accounts, one money market account and a certificate of deposit account. The graphs below illustrate the breakdown, by percentage, of each investment.



INVESTMENTS AS OF OCTOBER 31, 2017



INVESTMENTS AND CASH

As of October 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 **\$18,998,576.65**. 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	October Balance	Percentage of Total
Operating Account	\$15,190,430.26	79.96%
Payroll Account	\$11,839.99	0.06%
CRA Account	\$528,844.76	2.78%
Police Forfeiture Account	\$10,448.21	0.05%
Section 108 Account	\$28,701.51	0.15%
Project Legacy Account	\$0.00	0.00%
Series 2016 Repayment Account	\$137.98	0.00%
Deposit Account	\$1,692,634.75	8.91%
Series 2016 Projects	\$1,085,839.06	5.72%
Explorer Account	\$6,908.94	0.04%
SRF Repayment Account	\$213,766.49	1.13%
Heritage Oaks Account	\$229,024.70	1.21%
TOTAL	\$18,998,576.65	100.00%