



City of  
**ALACHUA**

THE GOOD LIFE COMMUNITY

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

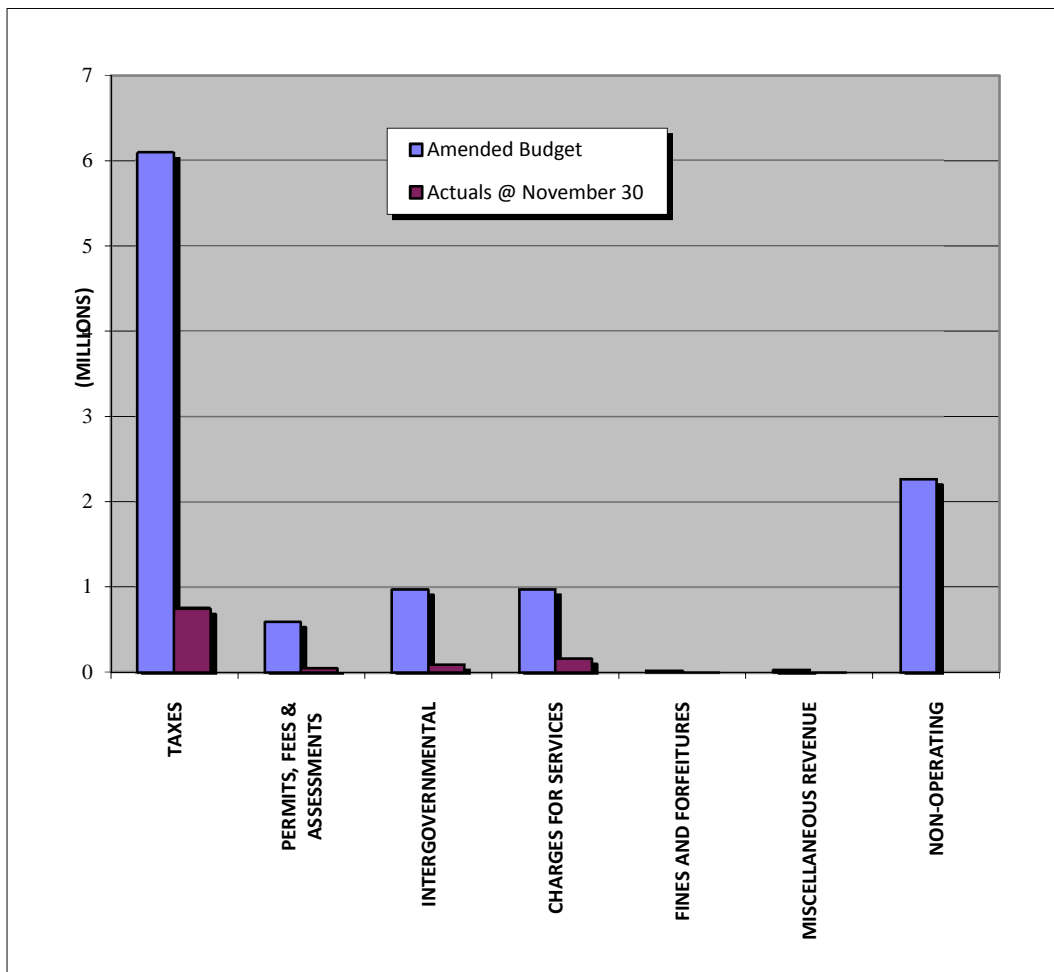
**GENERAL FUND**

**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 17/18 APPROVED BUDGET</b>	<b>FY 17/18 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 17/18</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
TAXES	6,093,089	6,093,089	755,109	12%
PERMITS, FEES & ASSESSMENTS	595,700	595,700	54,679	9%
INTERGOVERNMENTAL	974,961	974,961	95,748	10%
CHARGES FOR SERVICES	977,364	977,364	167,959	17%
FINES AND FORFEITURES	27,000	27,000	2,024	7%
MISCELLANEOUS REVENUE	40,550	40,550	7,353	18%
NON-OPERATING	2,271,690	2,271,690	0	0%
	<u>10,980,354</u>	<u>10,980,354</u>	<u>1,082,872</u>	<u>10%</u>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	5,066,730	5,066,730	613,724	12%
PUBLIC SAFETY	3,402,081	3,402,081	502,697	15%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	668,300	668,300	656,952	98%
TRANSPORTATION	967,090	967,090	109,927	11%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	876,153	876,153	199,049	23%
	<u>10,980,354</u>	<u>10,980,354</u>	<u>2,082,349</u>	<u>19%</u>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	5,940,542	5,940,542	858,570	14%
OPERATING EXPENDITURES	2,700,930	2,701,930	1,214,122	45%
CAPITAL OUTLAY	1,020,202	1,019,202	9,657	1%
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%
	<u>10,980,354</u>	<u>10,980,354</u>	<u>2,082,349</u>	<u>19%</u>

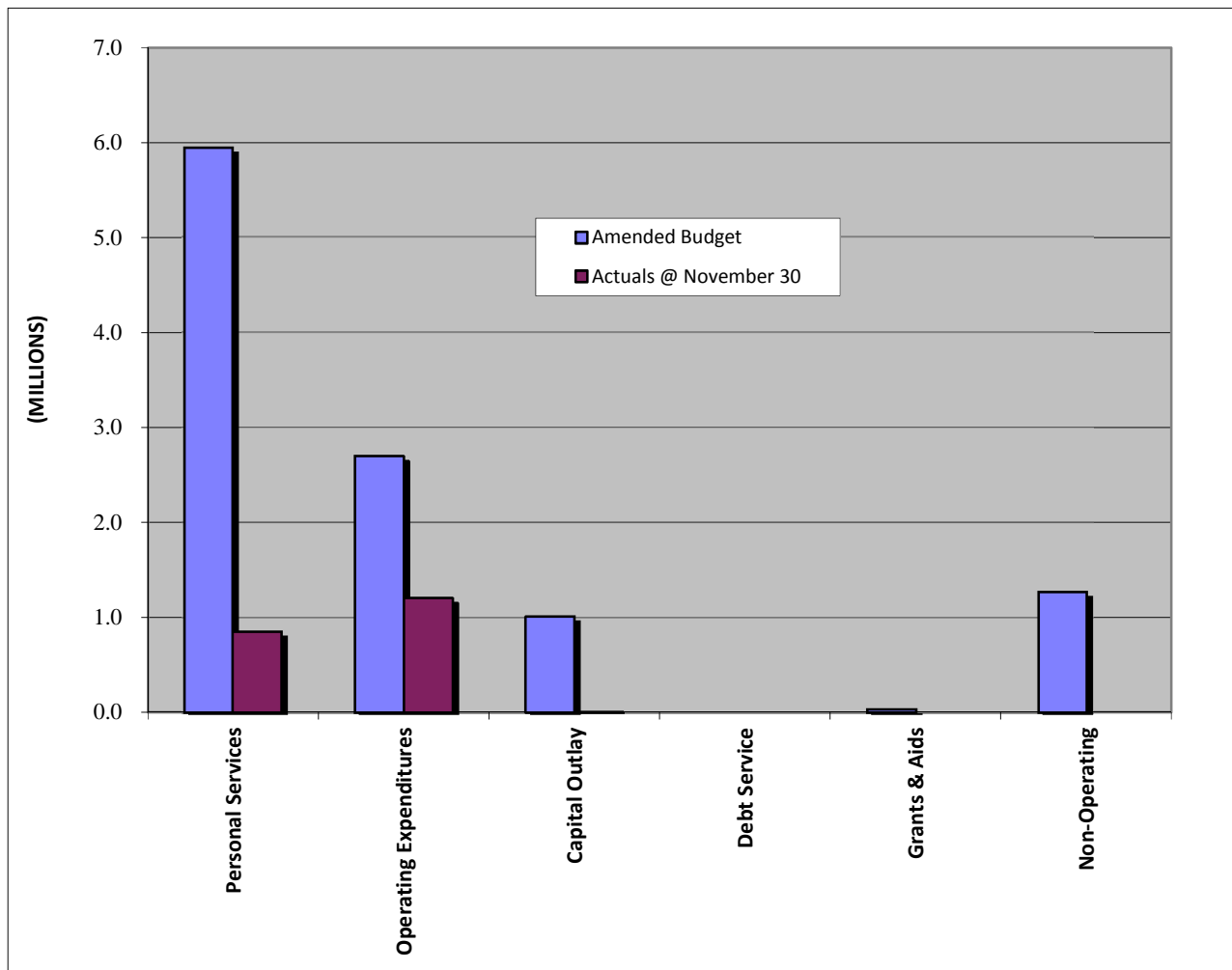
### Revenues by Major Category General Fund

As of November 30, 2017, the City of Alachua collected 10% of budgeted General Fund revenues. Tax collections are at 12%. 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 9%. The Intergovernmental Revenues are at 10%. Charges for Services are at 17%, Fines & Forfeitures are at 7%, Miscellaneous Revenues are at 18% and Non-Operating Revenues are at 0%.



### Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 19%. Personal Services are at 14% with Operating Expenditures at 45%. The Capital Outlay category is at 1%, Grants & Aids are 0% and Non-Operating expenditures are at 0%. Encumbrances for legal and residential waste collection account for 35% of the expense line total (aprox. \$722K).



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

GENERAL FUND REVENUES

REVENUE SOURCE	FY 17/18 APPROVED BUDGET	FY 17/18 AMENDED BUDGET	YEAR TO DATE FY 17/18	PERCENT COLLECTED
<b><u>TAXES</u></b>				
AD VALOREM TAXES	4,065,604	4,065,604	434,964	11%
LOCAL OPTION FUEL TAXES	253,152	253,152	19,046	8%
UTILITY SERVICES TAXES	1,400,000	1,400,000	225,647	16%
COMMUNICATIONS SERVICES TAXES	326,333	326,333	25,679	8%
LOCAL BUSINESS TAXES	48,000	48,000	49,773	104%
<b>SUBTOTAL</b>	<b>6,093,089</b>	<b>6,093,089</b>	<b>755,109</b>	<b>12%</b>
<b><u>PERMITS, FEES AND ASSESSMENTS</u></b>				
BUILDING PERMITS	295,700	295,700	30,434	10%
FRANCHISE FEES	300,000	300,000	24,245	8%
<b>SUBTOTAL</b>	<b>595,700</b>	<b>595,700</b>	<b>54,679</b>	<b>9%</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
STATE-SHARED REVENUES	974,961	974,961	95,748	10%
GRANTS	0	0	0	0%
<b>SUBTOTAL</b>	<b>974,961</b>	<b>974,961</b>	<b>95,748</b>	<b>10%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
GENERAL GOVERNMENT	70,275	70,275	15,247	22%
PUBLIC SAFETY	86,729	86,729	17,786	21%
PHYSICAL ENVIRONMENT	792,360	792,360	132,076	17%
TRANSPORTATION	0	0	0	0%
CULTURE & RECREATION	28,000	28,000	2,850	10%
OTHER CHARGES FOR SVCS	0	0	0	0%
<b>SUBTOTAL</b>	<b>977,364</b>	<b>977,364</b>	<b>167,959</b>	<b>17%</b>
<b><u>FINES &amp; FORFEITURES</u></b>				
FINES & FORFEITURES	27,000	27,000	1,964	7%
OTHER FINES & FORFEITURES	0	0	60	NA+
<b>SUBTOTAL</b>	<b>27,000</b>	<b>27,000</b>	<b>2,024</b>	<b>7%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST EARNINGS	7,250	7,250	3,706	51%
RENTS & ROYALTIES	100	100	0	0%
OTHER MISCELLANEOUS REVENUE	33,200	33,200	3,647	11%
<b>SUBTOTAL</b>	<b>40,550</b>	<b>40,550</b>	<b>7,353</b>	<b>18%</b>
<b><u>NON OPERATING</u></b>				
CONTRIBUTIONS FROM ENTERPRISE	2,000,000	2,000,000	0	0%
FUND BALANCE & UNDER COLLECTION	271,690	271,690	0	0%
<b>SUBTOTAL</b>	<b>2,271,690</b>	<b>2,271,690</b>	<b>0</b>	<b>0%</b>
<b>GENERAL FUND</b>	<b>10,980,354</b>	<b>10,980,354</b>	<b>1,082,872</b>	<b>10%</b>

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

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
<b>CITY COMMISSION</b>						
PERSONAL SERVICES	110,070	17,222	16%	0	0%	16%
OPERATING EXPENDITURES	32,377	5,162	16%	0	0%	16%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>142,447</b>	<b>22,384</b>	<b>16%</b>	<b>0</b>	<b>0%</b>	<b>16%</b>
<b>CITY MANAGER'S OFFICE</b>						
PERSONAL SERVICES	531,943	73,213	14%	0	0%	14%
OPERATING EXPENDITURES	33,453	4,240	13%	0	0%	13%
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%
<b>TOTAL EXPENDITURES</b>	<b>567,396</b>	<b>77,453</b>	<b>14%</b>	<b>0</b>	<b>0%</b>	<b>14%</b>
<b>DEPUTY CITY CLERK</b>						
PERSONAL SERVICES	137,840	21,304	15%	0	0%	15%
OPERATING EXPENDITURES	38,521	9,538	25%	0	0%	25%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>176,361</b>	<b>30,842</b>	<b>17%</b>	<b>0</b>	<b>0%</b>	<b>17%</b>
<b>CITY ATTORNEY</b>						
OPERATING EXPENDITURES	182,194	10,250	6%	119,594	66%	71%
<b>TOTAL EXPENDITURES</b>	<b>182,194</b>	<b>10,250</b>	<b>6%</b>	<b>119,594</b>	<b>66%</b>	<b>71%</b>
<b>INFORMATION &amp; TECHNOLOGY SERVICES</b>						
PERSONAL SERVICES	141,031	21,726	15%	0	0%	15%
OPERATING EXPENDITURES	55,771	7,767	14%	0	0%	14%
CAPITAL OUTLAY	150,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>346,802</b>	<b>29,493</b>	<b>9%</b>	<b>0</b>	<b>0%</b>	<b>9%</b>
<b>FINANCE</b>						
PERSONAL SERVICES	430,458	54,074	13%	0	0%	13%
OPERATING EXPENDITURES	74,782	9,024	12%	27,250	36%	49%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>505,240</b>	<b>63,098</b>	<b>12%</b>	<b>27,250</b>	<b>5%</b>	<b>18%</b>

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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
<b><u>HUMAN RESOURCES</u></b>						
PERSONAL SERVICES	139,029	20,950	15%	0	0%	15%
OPERATING EXPENDITURES	43,821	5,753	13%	2,700	6%	19%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>182,850</b>	<b>26,703</b>	<b>15%</b>	<b>2,700</b>	<b>1%</b>	<b>16%</b>
<b><u>FACILITIES MAINTENANCE</u></b>						
PERSONAL SERVICES	360,910	51,081	14%	0	0%	14%
OPERATING EXPENDITURES	146,797	18,260	12%	14,125	10%	22%
CAPITAL OUTLAY	12,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>519,707</b>	<b>69,341</b>	<b>13%</b>	<b>14,125</b>	<b>3%</b>	<b>16%</b>
<b><u>GRANTS &amp; CONTRACTS</u></b>						
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%
<b>TOTAL EXPENDITURES</b>	<b>70,443</b>	<b>410</b>	<b>1%</b>	<b>0</b>	<b>0%</b>	<b>1%</b>
<b><u>CP&amp;D-PLANNING &amp; DEVELOPMENT</u></b>						
PERSONAL SERVICES	335,073	50,977	15%	0	0%	15%
OPERATING EXPENDITURES	90,372	2,851	3%	0	0%	3%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>425,445</b>	<b>53,828</b>	<b>13%</b>	<b>0</b>	<b>0%</b>	<b>13%</b>
<b><u>COMPLIANCE &amp; RISK MANAGEMENT</u></b>						
PERSONAL SERVICES	356,246	45,277	13%	0	0%	13%
OPERATING EXPENDITURES	53,545	2,680	5%	0	0%	5%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>409,791</b>	<b>47,957</b>	<b>12%</b>	<b>0</b>	<b>0%</b>	<b>12%</b>
<b><u>CP&amp;D-BEAUTIFICATION BOARD</u></b>						
OPERATING EXPENDITURES	20,000	560	3%	6,160	31%	34%
<b>TOTAL EXPENDITURES</b>	<b>20,000</b>	<b>560</b>	<b>3%</b>	<b>6,160</b>	<b>31%</b>	<b>34%</b>

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
<b><u>SPECIAL EXPENSE</u></b>						
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%
<b>TOTAL EXPENDITURES</b>	<b>1,518,054</b>	<b>10,326</b>	<b>1%</b>	<b>1,250</b>	<b>0%</b>	<b>1%</b>
<b><u>PS-SOLID WASTE DISPOSAL</u></b>						
OPERATING EXPENDITURES	668,300	54,746	8%	602,206	90%	98%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>668,300</b>	<b>54,746</b>	<b>8%</b>	<b>602,206</b>	<b>90%</b>	<b>98%</b>
<b><u>PS-PUBLIC WORKS</u></b>						
PERSONAL SERVICES	388,941	57,465	15%	0	0%	15%
OPERATING EXPENDITURES	236,249	26,055	11%	16,750	7%	18%
CAPITAL OUTLAY	341,900	0	0%	9,657	3%	3%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>967,090</b>	<b>83,520</b>	<b>9%</b>	<b>26,407</b>	<b>3%</b>	<b>11%</b>
<b><u>FIRE RESCUE SERVICES</u></b>						
OPERATING EXPENDITURES	10,858	214	2%	0	0%	2%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>10,858</b>	<b>214</b>	<b>2%</b>	<b>0</b>	<b>0%</b>	<b>2%</b>
<b><u>BUILDING INSPECTIONS</u></b>						
PERSONAL SERVICES	164,803	24,586	15%	0	0%	15%
OPERATING EXPENDITURES	31,499	1,845	6%	0	0%	6%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>196,302</b>	<b>26,431</b>	<b>13%</b>	<b>0</b>	<b>0%</b>	<b>13%</b>
<b><u>APD-PATROL &amp; ADMIN</u></b>						
PERSONAL SERVICES	2,067,886	324,697	16%	0	0%	16%
OPERATING EXPENDITURES	379,740	65,869	17%	36,529	10%	27%
CAPITAL OUTLAY	129,400	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>2,577,026</b>	<b>390,566</b>	<b>15%</b>	<b>36,529</b>	<b>1%</b>	<b>17%</b>

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

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
<b><u>APD-COMMUNICATIONS</u></b>						
PERSONAL SERVICES	378,156	46,091	12%	0	0%	12%
OPERATING EXPENDITURES	19,248	822	4%	0	0%	4%
CAPITAL OUTLAY	191,902	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>589,306</b>	<b>46,913</b>	<b>8%</b>	<b>0</b>	<b>0%</b>	<b>8%</b>
<b><u>APD-SCHOOL CROSSING GUARDS</u></b>						
OPERATING EXPENDITURES	23,589	1,954	8%	0	0%	8%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>23,589</b>	<b>1,954</b>	<b>8%</b>	<b>0</b>	<b>0%</b>	<b>8%</b>
<b><u>APD-EXPLORERS PROGRAM</u></b>						
OPERATING EXPENDITURES	2,000	90	5%	0	0%	5%
<b>TOTAL EXPENDITURES</b>	<b>2,000</b>	<b>90</b>	<b>5%</b>	<b>0</b>	<b>0%</b>	<b>5%</b>
<b><u>APD-RESERVE PROGRAM</u></b>						
OPERATING EXPENDITURES	3,000	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>3,000</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b><u>PARKS &amp; RECREATION</u></b>						
PERSONAL SERVICES	322,312	49,882	15%	0	0%	15%
OPERATING EXPENDITURES	441,841	61,418	14%	87,749	20%	34%
CAPITAL OUTLAY	112,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>876,153</b>	<b>111,300</b>	<b>13%</b>	<b>87,749</b>	<b>10%</b>	<b>23%</b>
<b>GENERAL FUND</b>	<b>10,980,354</b>	<b>1,158,379</b>	<b>11%</b>	<b>923,970</b>	<b>8%</b>	<b>19%</b>

**CITY OF ALACHUA  
FINANCE DEPARTMENT ANALYSIS  
FOR THE PERIOD ENDING NOVEMBER 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 17/18 APPROVED BUDGET</b>	<b>FY 17/18 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 17/18</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
TAXES	504,000	504,000	58,571	12%
PERMITS, FEES & ASSESSMENTS	10,600	10,600	64	1%
INTERGOVERNMENTAL REVENUE	271,105	271,105	0	0%
CHARGES FOR SERVICES	2,700	2,700	250	9%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	7,200	7,200	2,600	36%
NON-OPERATING	911,119	911,119	0	0%
	<u>1,706,724</u>	<u>1,706,724</u>	<u>61,485</u>	<u>4%</u>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	30,523	30,523	0	0%
PUBLIC SAFETY	11,828	11,828	0	0%
ECONOMIC ENVIRONMENT	779,721	779,721	238,171	31%
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	187,116	22%
	<u>1,706,724</u>	<u>1,706,724</u>	<u>428,887</u>	<u>25%</u>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	78,492	78,492	17,263	22%
OPERATING EXPENDITURES	392,952	391,252	112,336	29%
CAPITAL OUTLAY	1,096,000	1,097,700	249,648	23%
DEBT SERVICE	99,280	99,280	49,640	50%
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>428,887</u>	<u>25%</u>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
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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
<b><u>TAXES</u></b>				
DISCRETIONARY SALES SURTAX	504,000	504,000	58,571	12%
<b>SUBTOTAL</b>	<b>504,000</b>	<b>504,000</b>	<b>58,571</b>	<b>12%</b>
<b><u>PERMITS, FEES AND ASSESSMENTS</u></b>				
SPECIAL ASSESSMENTS	10,600	10,600	64	1%
<b>SUBTOTAL</b>	<b>10,600</b>	<b>10,600</b>	<b>64</b>	<b>1%</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)	271,105	271,105	0	0%
<b>SUBTOTAL</b>	<b>271,105</b>	<b>271,105</b>	<b>0</b>	<b>0%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
ADDT'L CRT COSTS-\$2 FOR LEO TRAINING	2,700	2,700	250	9%
OTHER MISCELLANEOUS CHARGES	0	0	0	0%
<b>SUBTOTAL</b>	<b>2,700</b>	<b>2,700</b>	<b>250</b>	<b>9%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST INCOME	200	200	350	175%
RENTALS AND LEASES	7,000	7,000	1,650	24%
CONTRIBUTIONS AND DONATIONS	0	0	600	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
<b>SUBTOTAL</b>	<b>7,200</b>	<b>7,200</b>	<b>2,600</b>	<b>36%</b>
<b><u>NON OPERATING</u></b>				
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%
<b>SUBTOTAL</b>	<b>911,119</b>	<b>911,119</b>	<b>0</b>	<b>0%</b>
<b>SPECIAL REVENUE FUNDS</b>	<b>1,706,724</b>	<b>1,706,724</b>	<b>61,485</b>	<b>4%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
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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
<b><u>ADD'L COURT COST-\$2 FOR LEO TRAINING FUND</u></b>						
OPERATING EXPENDITURES	3,600	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>3,600</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b><u>WILD SPACES PUBLIC PLACES FUND</u></b>						
OPERATING EXPENDITURES	0	602	NA-	0	0%	NA-
CAPITAL OUTLAY	822,000	160,945	20%	24,587	3%	23%
<b>TOTAL EXPENDITURES</b>	<b>822,000</b>	<b>161,547</b>	<b>20%</b>	<b>24,587</b>	<b>3%</b>	<b>23%</b>
<b><u>EXPLORER SPECIAL REVENUE FUND</u></b>						
OPERATING EXPENDITURES	7,309	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>7,309</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b><u>TREE BANK FUND</u></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><u>TK BASIN SPECIAL ASSESSMENT</u></b>						
OPERATING EXPENDITURES	23,663	300	1%	3,300	14%	15%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>23,663</b>	<b>300</b>	<b>1%</b>	<b>3,300</b>	<b>14%</b>	<b>15%</b>
<b><u>DONATION FUND</u></b>						
OPERATING EXPENDITURES	39,908	982	2%	0	0%	2%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>39,908</b>	<b>982</b>	<b>2%</b>	<b>0</b>	<b>0%</b>	<b>2%</b>
<b><u>CRA FUND</u></b>						
PERSONAL SERVICES	78,492	17,263	22%	0	0%	22%
OPERATING EXPENDITURES	286,249	20,761	7%	86,391	30%	37%
CAPITAL OUTLAY	275,700	18,619	7%	45,497	17%	23%
DEBT SERVICE	99,280	49,640	50%	0	0%	50%
AIDS TO PRIVATE ORGANIZATIONS	30,000	0	0%	0	0%	0%
NON OPERATING	10,000	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>779,721</b>	<b>106,283</b>	<b>14%</b>	<b>131,888</b>	<b>17%</b>	<b>31%</b>
<b>SPECIAL REVENUE FUNDS</b>	<b>1,706,724</b>	<b>269,112</b>	<b>16%</b>	<b>159,775</b>	<b>9%</b>	<b>25%</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 17/18 APPROVED BUDGET</b>	<b>FY 17/18 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 17/18</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	100	100	2	2%
NON-OPERATING	1,008,318	1,008,318	0	0%
	<u>1,008,418</u>	<u>1,008,418</u>	<u>2</u>	<u>0%</u>
<b>EXPENSES:</b>				
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>
<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	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  
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DEBT SERVICE FUND REVENUES

REVENUE SOURCE	FY 17/18 APPROVED BUDGET	FY 17/18 AMENDED BUDGET	YEAR TO DATE FY 17/18	PERCENT COLLECTED
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST EARNINGS	100	100	2	2%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
<b>SUBTOTAL</b>	<b>100</b>	<b>100</b>	<b>2</b>	<b>2%</b>
<b><u>NON OPERATING</u></b>				
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%
<b>SUBTOTAL</b>	<b>1,008,318</b>	<b>1,008,318</b>	<b>0</b>	<b>0%</b>
 <b>DEBT SERVICE FUND</b>	 <b>1,008,418</b>	 <b>1,008,418</b>	 <b>2</b>	 <b>0%</b>

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
<b><u>OTHER DEBT COSTS</u></b>						
DEBT SERVICE	750	0	0%	0	0%	0%
	<b>750</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b><u>SECTION 108 LOAN</u></b>						
DEBT SERVICE	178,848	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>178,848</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b><u>CAPITAL LEASE - MOTOROLA</u></b>						
DEBT SERVICE	93,686	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>93,686</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b><u>ALACHUA COUNTY TDC</u></b>						
DEBT SERVICE	83,333	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>83,333</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b><u>SERIES 2016 CAPITAL IMPROVEMENT</u></b>						
DEBT SERVICE	651,801	424,506	65%	0	0%	65%
<b>TOTAL EXPENDITURES</b>	<b>651,801</b>	<b>424,506</b>	<b>65%</b>	<b>0</b>	<b>0%</b>	<b>65%</b>
<b>DEBT SERVICE FUND</b>	<b>1,008,418</b>	<b>424,506</b>	<b>42%</b>	<b>0</b>	<b>0%</b>	<b>42%</b>

**CITY OF ALACHUA**  
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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 17/18 APPROVED BUDGET</b>	<b>FY 17/18 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 17/18</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	400,000	400,000	0	0%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	0	0	5	NA+
NON-OPERATING	342,444	342,444	0	0%
	<u>742,444</u>	<u>742,444</u>	<u>5</u>	<u>0%</u>
<b>EXPENSES:</b>				
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>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
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
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
FEDERAL GRANTS	0	0	0	0%
STATE GRANTS	0	0	0	0%
GRANTS FROM OTHER LOCAL UNITS	400,000	400,000	0	0%
<b>SUBTOTAL</b>	<b>400,000</b>	<b>400,000</b>	<b>0</b>	<b>0%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST INCOME	0	0	5	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>5</b>	<b>NA+</b>
<b><u>NON OPERATING</u></b>				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	300,000	300,000	0	0%
USE OF FUND BALANCE	42,444	42,444	0	0%
<b>SUBTOTAL</b>	<b>342,444</b>	<b>342,444</b>	<b>0</b>	<b>0%</b>
 <b>CAPITAL PROJECTS FUNDS</b>	 <b>742,444</b>	 <b>742,444</b>	 <b>5</b>	 <b>0%</b>

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
<b>MILL CREEK SINK FUND</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>HERITAGE OAKS</b>						
OPERATING EXPENSES	5,766	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	2,900	0%	NA-
<b>TOTAL EXPENDITURES</b>	<b>5,766</b>	<b>0</b>	<b>0%</b>	<b>2,900</b>	<b>50%</b>	<b>50%</b>
<b>SAN FELASCO CONSERVATION CORRIDOR</b>						
OPERATING EXPENDITURES	5,121	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>5,121</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b>MUNICIPAL COMPLEX</b>						
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%
<b>TOTAL EXPENDITURES</b>	<b>300,000</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b>CDBG - NEIGHBORHOOD REVITALIZATION</b>						
OPERATING EXPENDITURES	0	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b>PROJECT LEGACY</b>						
OPERATING EXPENDITURES	0	64	NA-	0	0%	NA-
CAPITAL OUTLAY	31,557	11,153	35%	20,403	65%	100%
<b>TOTAL EXPENDITURES</b>	<b>31,557</b>	<b>11,217</b>	<b>36%</b>	<b>20,403</b>	<b>65%</b>	<b>100%</b>
<b>CAPITAL PROJECT FUNDS</b>	<b>742,444</b>	<b>11,217</b>	<b>2%</b>	<b>23,303</b>	<b>3%</b>	<b>5%</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 17/18 APPROVED BUDGET</b>	<b>FY 17/18 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 17/18</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	17,917,519	17,917,519	3,293,255	18%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	265,860	265,860	76,499	29%
NON-OPERATING	4,229,436	4,229,436	0	0%
	<b>22,412,815</b>	<b>22,412,815</b>	<b>3,369,754</b>	<b>15%</b>

<b>EXPENSES:</b>				
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	1,647,500	7%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	<b>22,412,815</b>	<b>22,412,815</b>	<b>1,647,500</b>	<b>7%</b>

**MAJOR EXPENDITURE CATEGORIES:**

PERSONAL SERVICES	1,497,264	1,497,264	207,835	14%
OPERATING EXPENDITURES	1,515,896	1,515,896	365,053	24%
CAPITAL OUTLAY	4,499,419	4,499,419	184,986	4%
DEBT SERVICE	1,184,684	1,184,684	199,504	17%
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	690,122	8%
	<b>22,412,815</b>	<b>22,412,815</b>	<b>1,647,500</b>	<b>7%</b>

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
<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	13,644,597	13,644,597	2,589,115	19%
PHYSICAL ENVIRONMENT-WATER	1,685,482	1,685,482	279,249	17%
PHYSICAL ENVIRONMENT-WASTEWATER	2,529,240	2,529,240	415,093	16%
PHYSICAL ENVIRONMENT-MOSQUITO	58,200	58,200	9,798	17%
<b>SUBTOTAL</b>	<b>17,917,519</b>	<b>17,917,519</b>	<b>3,293,255</b>	<b>18%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST EARNINGS	8,760	8,760	9,482	108%
RENTS & ROYALTIES	29,000	29,000	0	0%
OTHER MISCELLANEOUS REVENUE	228,100	228,100	67,017	29%
<b>SUBTOTAL</b>	<b>265,860</b>	<b>265,860</b>	<b>76,499</b>	<b>29%</b>
<b><u>NON OPERATING</u></b>				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	0	0	0	0%
FUND BALANCE & UNDER COLLECTION	4,229,436	4,229,436	0	0%
<b>SUBTOTAL</b>	<b>4,229,436</b>	<b>4,229,436</b>	<b>0</b>	<b>0%</b>
<b>ENTERPRISE FUNDS</b>	<b>22,412,815</b>	<b>22,412,815</b>	<b>3,369,754</b>	<b>15%</b>

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

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
<b><u>ELECTRIC UTILITY</u></b>						
PERSONAL SERVICES	903,905	124,707	14%	0	0%	14%
OPERATING EXPENDITURES	446,634	62,628	14%	28,115	6%	20%
CAPITAL OUTLAY	2,258,897	15,847	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	690,122	8%	0	0%	8%
<b>TOTAL EXPENDITURES</b>	<b>16,072,681</b>	<b>904,710</b>	<b>6%</b>	<b>66,453</b>	<b>0%</b>	<b>6%</b>
<b><u>WATER UTILITY</u></b>						
PERSONAL SERVICES	195,113	25,744	13%	0	0%	13%
OPERATING EXPENDITURES	369,849	64,568	17%	55,100	15%	32%
CAPITAL OUTLAY	1,038,370	0	0%	54,329	5%	5%
DEBT SERVICE	84,924	2,068	2%	0	0%	2%
NON OPERATING	1,115,935	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>2,804,191</b>	<b>92,380</b>	<b>3%</b>	<b>109,429</b>	<b>4%</b>	<b>7%</b>
<b><u>WASTEWATER UTILITY</u></b>						
PERSONAL SERVICES	390,733	55,682	14%	0	0%	14%
OPERATING EXPENDITURES	674,378	70,460	10%	83,917	12%	23%
CAPITAL OUTLAY	1,191,652	4,736	0%	70,202	6%	6%
DEBT SERVICE	631,439	186,030	29%	0	0%	29%
NON OPERATING	579,929	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>3,468,131</b>	<b>316,908</b>	<b>9%</b>	<b>154,119</b>	<b>4%</b>	<b>14%</b>
<b><u>MOSQUITO CONTROL</u></b>						
PERSONAL SERVICES	7,513	1,702	23%	0	0%	23%
OPERATING EXPENDITURES	25,035	265	1%	0	0%	1%
CAPITAL OUTLAY	10,500	1,534	15%	0	0%	15%
NON OPERATING	24,764	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>67,812</b>	<b>3,501</b>	<b>5%</b>	<b>0</b>	<b>0%</b>	<b>5%</b>
<b>ENTERPRISE FUNDS</b>	<b>22,412,815</b>	<b>1,317,499</b>	<b>6%</b>	<b>330,001</b>	<b>1%</b>	<b>7%</b>

**CITY OF ALACHUA**  
**FINANCE DEPARTMENT ANALYSIS**  
**FOR THE PERIOD ENDING NOVEMBER 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 17/18 APPROVED BUDGET</b>	<b>FY 17/18 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 17/18</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	750	750	1,096	146%
NON-OPERATING	3,740,716	3,740,716	0	0%
	<u>3,741,466</u>	<u>3,741,466</u>	<u>1,096</u>	<u>0%</u>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	3,067,809	3,067,809	1,022,564	33%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	673,657	673,657	98,897	15%
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>1,121,461</u>	<u>30%</u>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	1,608,408	1,608,408	198,422	12%
OPERATING EXPENDITURES	660,158	660,158	129,594	20%
CAPITAL OUTLAY	1,193,889	1,193,889	644,294	54%
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>1,121,461</u>	<u>30%</u>

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

INTERNAL SERVICE FUND REVENUES

REVENUE SOURCE	FY 17/18 APPROVED BUDGET	FY 17/18 AMENDED BUDGET	YEAR TO DATE FY 17/18	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	750	750	1,096	146%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
<b>SUBTOTAL</b>	<b>750</b>	<b>750</b>	<b>1,096</b>	<b>146%</b>
<b><u>NON OPERATING</u></b>				
CONTRIBUTIONS FROM ENTERPRISE	0	0	0	0%
SERIES 2016 DEBT PROCEEDS	0	0	0	0%
INTERFUND TRANSFER	2,472,955	2,472,955	0	0%
FUND BALANCE & UNDER COLLECTION	1,267,761	1,267,761	0	0%
<b>SUBTOTAL</b>	<b>3,740,716</b>	<b>3,740,716</b>	<b>0</b>	<b>0%</b>
 <b>INTERNAL SERVICE FUND</b>	 <b>3,741,466</b>	 <b>3,741,466</b>	 <b>1,096</b>	 <b>0%</b>

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

**INTERNAL SERVICE FUND EXPENDITURES**  
**BY MAJOR CATEGORY**

<b>DEPARTMENT/DIVISION</b>	<b>FY 17/18 AMENDED BUDGET</b>	<b>EXPENDED TO DATE</b>	<b>PERCENT EXPENDED TO DATE</b>	<b>ENCUMBERED TO DATE</b>	<b>PERCENT ENCUMBERED TO DATE</b>	<b>PERCENT EXPENDED &amp; ENCUMBERED TO DATE</b>
<b><u>FAS / UTILITY OPERATIONS</u></b>						
PERSONAL SERVICES	242,645	36,754	15%	0	0%	15%
OPERATING EXPENDITURES	31,492	3,587	11%	0	0%	11%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>274,137</b>	<b>40,341</b>	<b>15%</b>	<b>0</b>	<b>0%</b>	<b>15%</b>
<b><u>FAS / UTILITY BILLING</u></b>						
PERSONAL SERVICES	303,824	39,107	13%	0	0%	13%
OPERATING EXPENDITURES	129,213	19,678	15%	23,250	18%	33%
CAPITAL OUTLAY	28,689	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>461,726</b>	<b>58,785</b>	<b>13%</b>	<b>23,250</b>	<b>5%</b>	<b>18%</b>
<b><u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u></b>						
PERSONAL SERVICES	587,731	67,824	12%	0	0%	12%
OPERATING EXPENDITURES	200,035	18,758	9%	8,763	4%	14%
CAPITAL OUTLAY	26,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>813,766</b>	<b>86,582</b>	<b>11%</b>	<b>8,763</b>	<b>1%</b>	<b>12%</b>
<b><u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u></b>						
PERSONAL SERVICES	53,086	7,860	15%	0	0%	15%
OPERATING EXPENDITURES	26,991	4,847	18%	0	0%	18%
CAPITAL OUTLAY	15,000	6,900	46%	0	0%	46%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>95,077</b>	<b>19,607</b>	<b>21%</b>	<b>0</b>	<b>0%</b>	<b>21%</b>
<b><u>ISF - COMPLIANCE AND RISK MANAGEMENT</u></b>						
PERSONAL SERVICES	31,777	0	0%	0	0%	0%
OPERATING EXPENDITURES	462	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>32,239</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b><u>ISF - FAS / INFORMATION</u></b>						
PERSONAL SERVICES	56,853	0	0%	0	0%	0%
OPERATING EXPENDITURES	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>56,853</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>

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

**INTERNAL SERVICE FUND EXPENDITURES**  
**BY MAJOR CATEGORY**

<b>DEPARTMENT/DIVISION</b>	<b>FY 17/18 AMENDED BUDGET</b>	<b>EXPENDED TO DATE</b>	<b>PERCENT EXPENDED TO DATE</b>	<b>ENCUMBERED TO DATE</b>	<b>PERCENT ENCUMBERED TO DATE</b>	<b>PERCENT EXPENDED &amp; ENCUMBERED TO DATE</b>
<b><u>PUBLIC SERVICES-WATER DISTRIBUTION/COLLECTION</u></b>						
PERSONAL SERVICES	332,492	46,877	14%	0	0%	14%
OPERATING EXPENDITURES	271,965	34,581	13%	12,414	5%	17%
CAPITAL OUTLAY	69,200	0	0%	5,025	7%	7%
<b>TOTAL EXPENDITURES</b>	<b>673,657</b>	<b>81,458</b>	<b>12%</b>	<b>17,439</b>	<b>3%</b>	<b>15%</b>
<b><u>DEBT SERVICE FUND - SERIES 2016</u></b>						
DEBT SERVICE	229,011	149,151	65%	0	0%	65%
<b>TOTAL EXPENDITURES</b>	<b>229,011</b>	<b>149,151</b>	<b>65%</b>	<b>0</b>	<b>0%</b>	<b>65%</b>
<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	0	3,436	NA-	280	NA-	NA-
CAPITAL OUTLAY	1,055,000	381,568	36%	250,801	24%	60%
OTHER DEBT COSTS	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>1,055,000</b>	<b>385,004</b>	<b>36%</b>	<b>251,081</b>	<b>24%</b>	<b>60%</b>
<b>INTERNAL SERVICE FUND</b>	<b>3,741,466</b>	<b>820,928</b>	<b>22%</b>	<b>300,533</b>	<b>8%</b>	<b>30%</b>

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

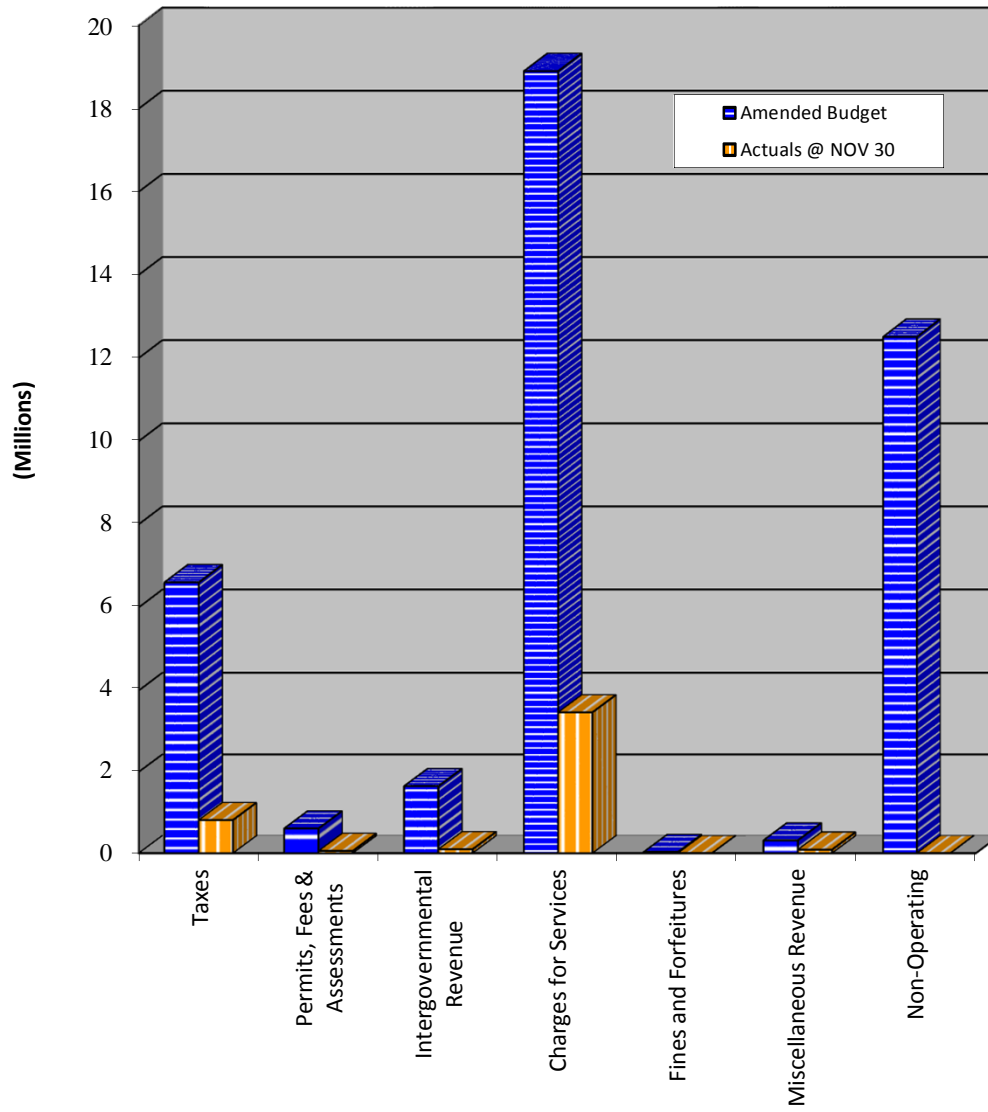
**ALL CITY FUNDS**

	<b>FY 17/18 APPROVED BUDGET</b>	<b>FY 17/18 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 17/18</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
TAXES	6,597,089	6,597,089	813,680	12%
PERMITS, FEES & ASSESSMENTS	606,300	606,300	54,743	9%
INTERGOVERNMENTAL	1,646,066	1,646,066	95,748	6%
CHARGES FOR SERVICES	18,897,583	18,897,583	3,461,464	18%
FINES AND FORFEITURES	27,000	27,000	2,024	7%
MISCELLANEOUS REVENUE	314,460	314,460	87,017	28%
NON-OPERATING	12,503,723	12,503,723	0	0%
	<b>40,592,221</b>	<b>40,592,221</b>	<b>4,514,676</b>	<b>11%</b>

<b>EXPENSES:</b>				
GENERAL GOVERNMENT	9,473,480	9,473,480	2,060,794	22%
PUBLIC SAFETY	3,413,909	3,413,909	502,697	15%
ECONOMIC ENVIRONMENT	779,721	779,721	238,171	31%
PHYSICAL ENVIRONMENT	24,184,201	24,184,201	2,409,849	10%
TRANSPORTATION	967,090	967,090	109,927	11%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	1,773,820	1,773,820	417,785	24%
	<b>40,592,221</b>	<b>40,592,221</b>	<b>5,739,223</b>	<b>14%</b>

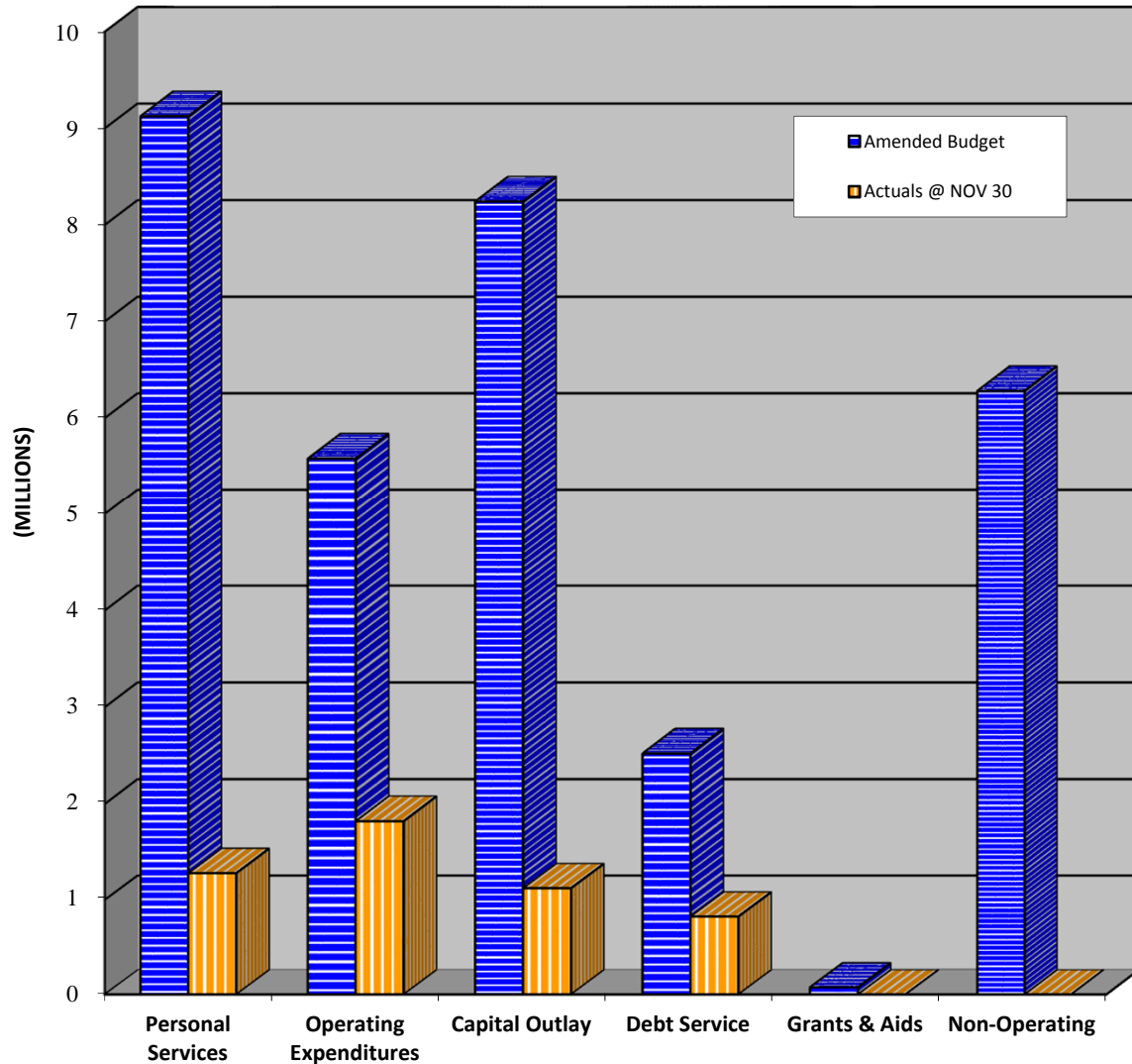
**MAJOR EXPENDITURE CATEGORIES:**

PERSONAL SERVICES	9,124,706	9,124,706	1,282,090	14%
OPERATING EXPENDITURES	5,580,823	5,580,123	1,821,169	33%
CAPITAL OUTLAY	8,241,067	8,241,767	1,123,041	14%
DEBT SERVICE	2,521,393	2,521,393	822,801	33%
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	690,122	8%
	<b>40,592,221</b>	<b>40,592,221</b>	<b>5,739,223</b>	<b>14%</b>



## Expenditures by Major Category All City Funds

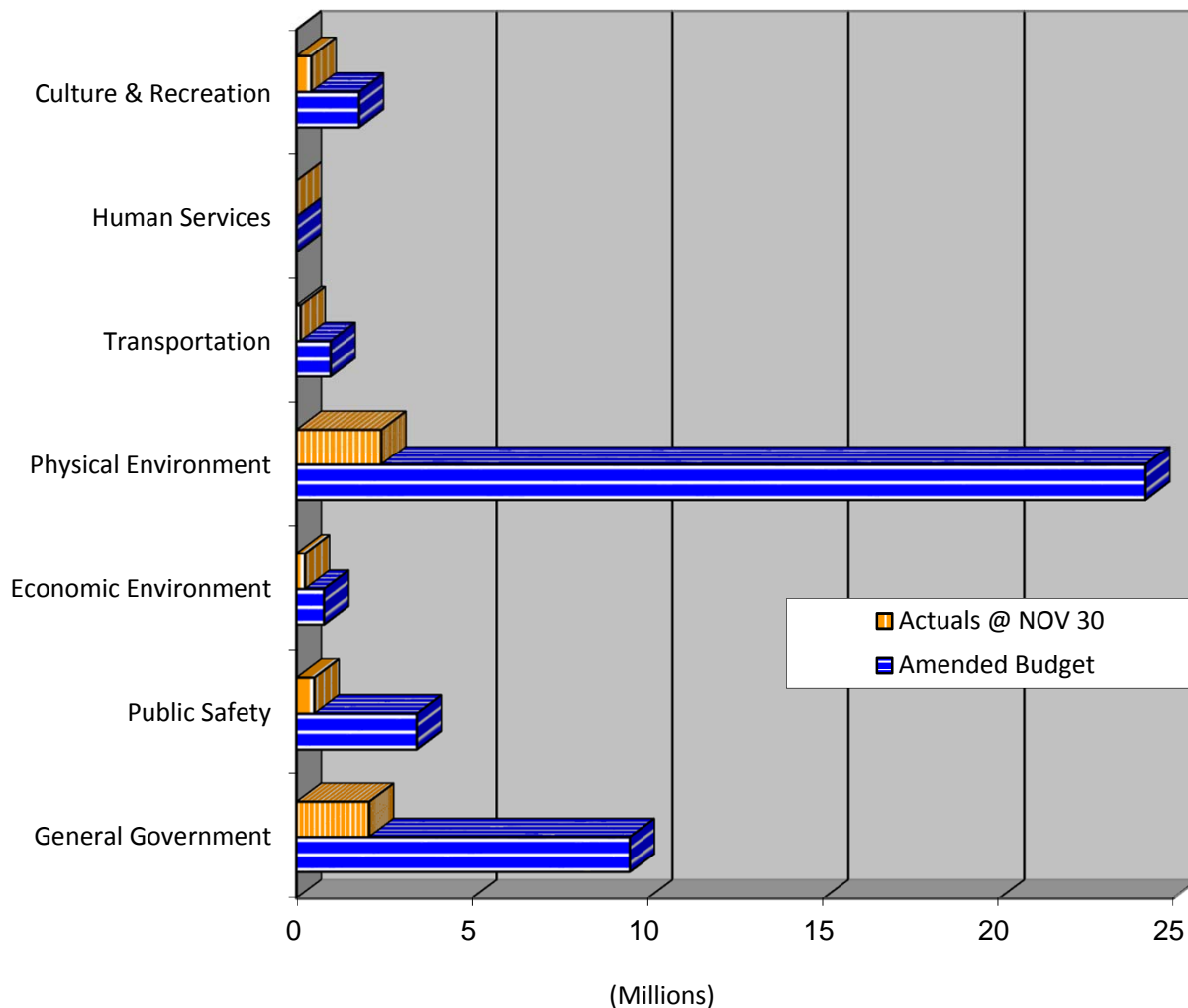
Overall, City expenditures and encumbrances are at 14% of budget for the period. The Personal Services category is at 14% of budget for the fiscal year. The Operating Expenditures category is at 33%, with encumbrances for legal and residential waste collection services of approximately \$722K. Capital Outlay is at 14%, Debt Service is 33%, Grants & Aids is 0% and Non-Operating Expenditures are at 0%. Encumbrances for future expenditures account for 32.7% (approx. \$1.7M) 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 14% of budget with General Government expenses at 22%, Public Safety at 15%, Economic Environment at 31%, Physical Environment at 10% (Enterprise Funds, Water Collection and Distribution & residential waste collection services), Transportation at 11%, and Culture & Recreation at 24%.



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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.

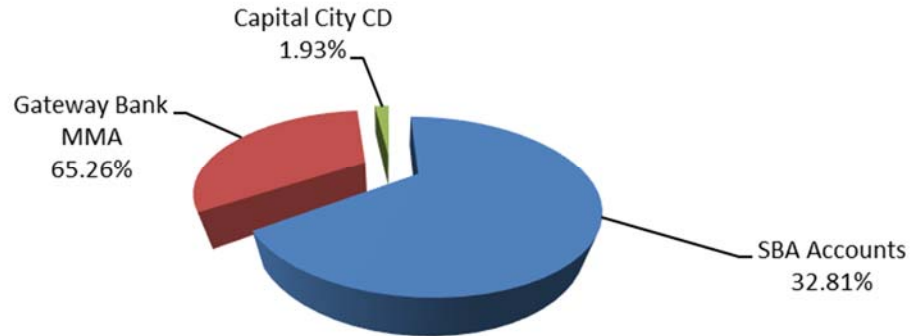
### **Conclusion**

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.

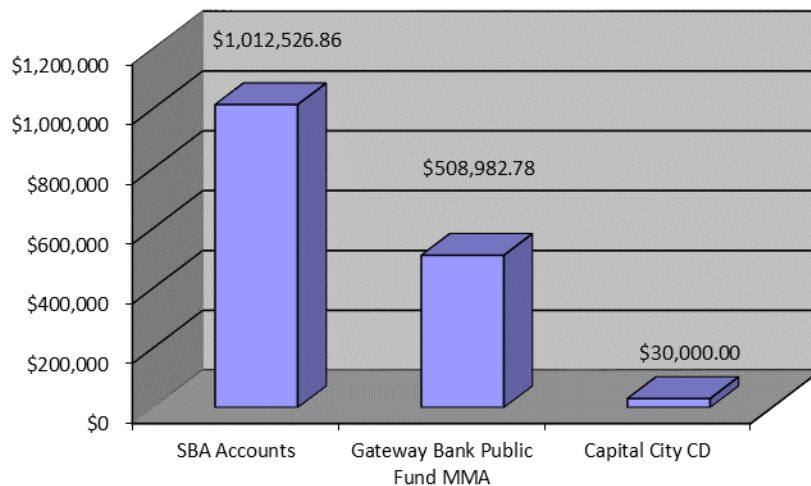
## INVESTMENTS AND CASH

As of November 30, 2017, the City's investment portfolio totaled **\$1,551,509.64**. 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.

### CITY INVESTMENT PORTFOLIO BREAKDOWN AS OF NOVEMBER 30, 2017



### INVESTMENTS AS OF NOVEMBER 30, 2017



## INVESTMENTS AND CASH

As of November 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 **\$18,980,071.97**. 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>November Balance</b>	<b>Percentage of Total</b>
Operating Account	\$15,810,003.68	83.30%
Payroll Account	\$9,624.91	0.05%
CRA Account	\$444,314.88	2.34%
Police Forfeiture Account	\$10,448.21	0.06%
Section 108 Account	\$28,702.69	0.15%
Project Legacy Account	\$0.00	0.00%
Series 2016 Repayment Account	\$137.98	0.00%
Deposit Account	\$1,692,634.75	8.92%
Series 2016 Projects	\$716,580.26	3.78%
Explorer Account	\$6,908.94	0.04%
SRF Repayment Account	\$31,690.97	0.17%
Heritage Oaks Account	\$229,024.70	1.21%
<b>TOTAL</b>	<b>\$18,980,071.97</b>	<b>100.00%</b>