FINANCE DEPARTMENT
FISCAL ANALYSIS
FOR THE PERIOD ENDING
JANUARY 31, 2018

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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.

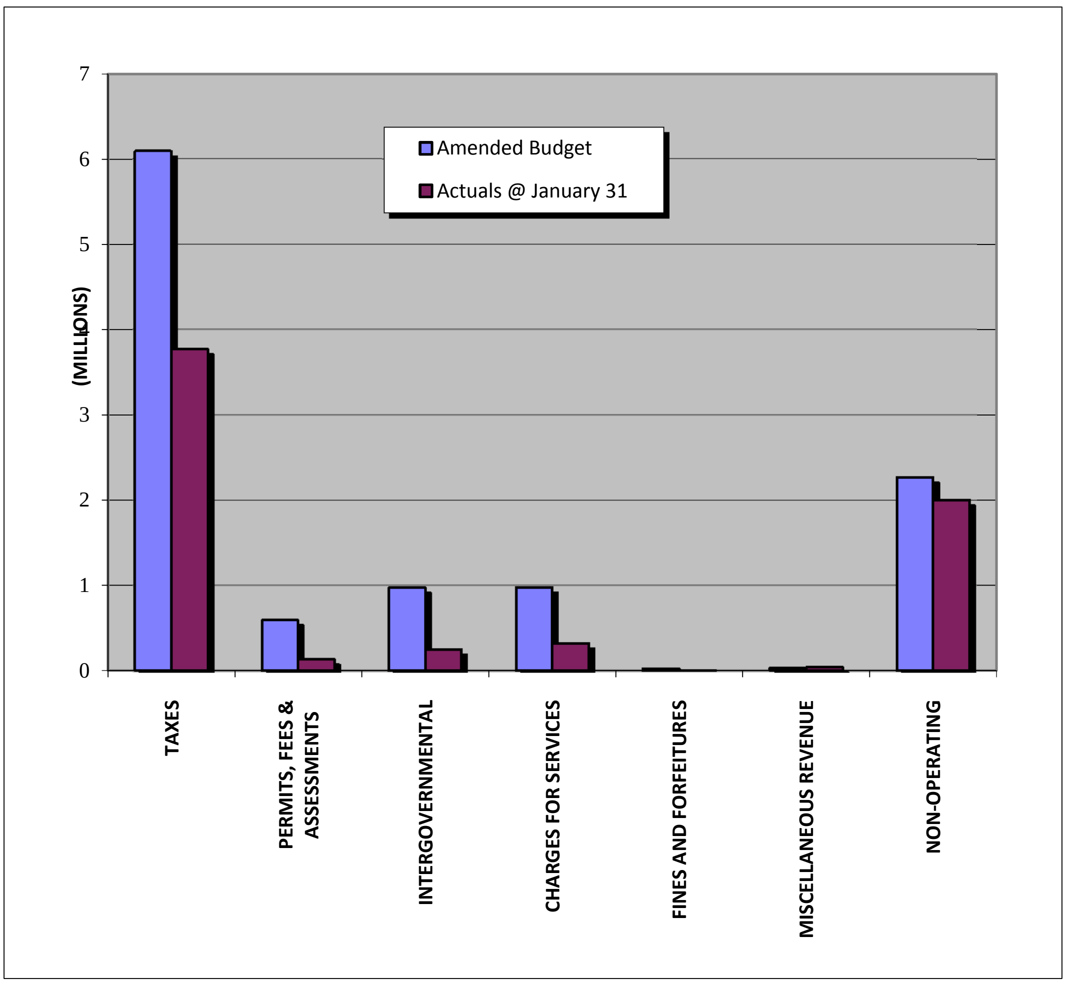
CITY OF ALACHUA **GENERAL FUND**
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 31, 2018

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	3,770,321	62%
PERMITS, FEES & ASSESSMENTS	595,700	595,700	134,030	22%
INTERGOVERNMENTAL	974,961	974,961	251,862	26%
CHARGES FOR SERVICES	977,364	977,364	326,257	33%
FINES AND FORFEITURES	27,000	27,000	4,180	15%
MISCELLANEOUS REVENUE	40,550	40,550	43,133	106%
NON-OPERATING	2,271,690	2,271,690	2,000,000	88%
	10,980,354	10,980,354	6,529,783	59%
EXPENSES:				
GENERAL GOVERNMENT	5,066,730	5,030,237	2,142,101	43%
PUBLIC SAFETY	3,402,081	3,402,081	1,008,297	30%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	668,300	704,793	693,445	98%
TRANSPORTATION	967,090	967,090	206,783	21%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	876,153	876,153	316,005	36%
	10,980,354	10,980,354	4,366,630	40%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	5,940,542	5,940,542	1,812,200	31%
OPERATING EXPENDITURES	2,700,930	2,738,423	1,530,061	56%
CAPITAL OUTLAY	1,020,202	1,019,202	18,536	2%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	43,625	43,625	20,000	46%
NON-OPERATING	1,275,055	1,238,562	985,834	80%
POWER COSTS	0	0	0	0%
	10,980,354	10,980,354	4,366,630	40%

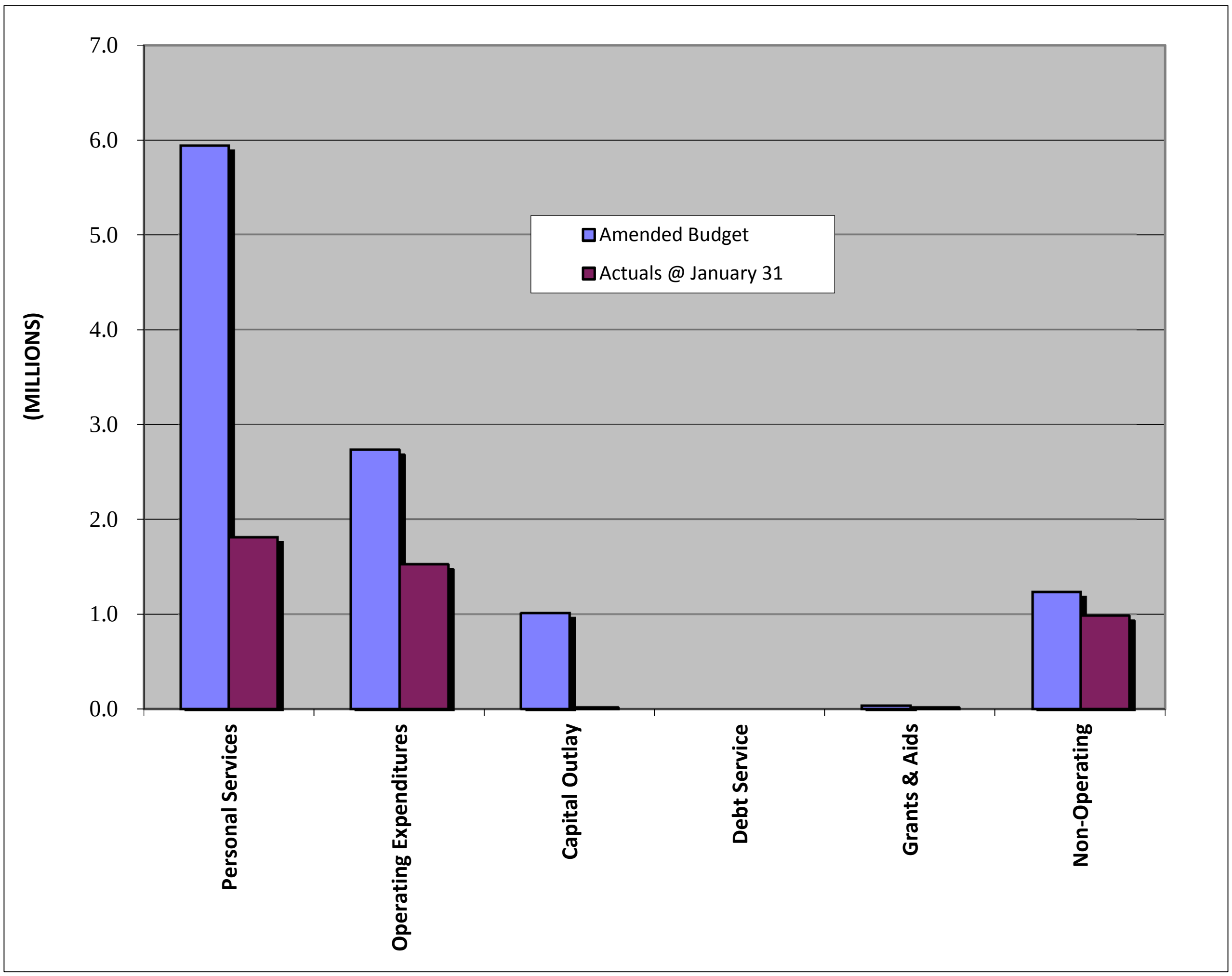
Revenues by Major Category
General Fund

As of January 31, 2018, the City of Alachua collected 59% of budgeted General Fund revenues. Tax collections are at 62%. 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 22%. The Intergovernmental Revenues are at 26%. Charges for Services are at 33%, Fines & Forfeitures are at 15%, Miscellaneous Revenues are at 106% and Non-Operating Revenues are at 88%.



Expenditures by Major Category
General Fund

Overall, General Fund expenditure categories were at 40%. Personal Services are at 31% with Operating Expenditures at 56%. The Capital Outlay category is at 2%, Grants & Aids are 46% and Non-Operating expenditures are at 80%. Encumbrances for legal and residential waste collection account for 14% of the expense line total (aprox. $592K).



CITY OF ALACHUA **GENERAL FUND REVENUES**
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 31, 2018

REVENUE SOURCE	FY 17/18 APPROVED BUDGET	FY 17/18 AMENDED BUDGET	YEAR TO DATE FY 17/18	PERCENT COLLECTED
TAXES				
AD VALOREM TAXES	4,065,604	4,065,604	3,235,195	80%
LOCAL OPTION FUEL TAXES	253,152	253,152	61,170	24%
UTILITY SERVICES TAXES	1,400,000	1,400,000	345,884	25%
COMMUNICATIONS SERVICES TAXES	326,333	326,333	78,305	24%
LOCAL BUSINESS TAXES	48,000	48,000	49,767	104%
SUBTOTAL	**6,093,089**	**6,093,089**	**3,770,321**	**62%**
PERMITS, FEES AND ASSESSMENTS				
BUILDING PERMITS	295,700	295,700	58,202	20%
FRANCHISE FEES	300,000	300,000	75,828	25%
SUBTOTAL	**595,700**	**595,700**	**134,030**	**22%**
INTERGOVERNMENTAL REVENUE				
STATE-SHARED REVENUES	974,961	974,961	251,862	26%
GRANTS	0	0	0	0%
SUBTOTAL	**974,961**	**974,961**	**251,862**	**26%**
CHARGES FOR SERVICES				
GENERAL GOVERNMENT	70,275	70,275	24,521	35%
PUBLIC SAFETY	86,729	86,729	28,139	32%
PHYSICAL ENVIRONMENT	792,360	792,360	264,717	33%
TRANSPORTATION	0	0	0	0%
CULTURE & RECREATION	28,000	28,000	8,880	32%
OTHER CHARGES FOR SVCS	0	0	0	0%
SUBTOTAL	**977,364**	**977,364**	**326,257**	**33%**
FINES & FORFEITURES				
FINES & FORFEITURES	27,000	27,000	4,120	15%
OTHER FINES & FORFEITURES	0	0	60	NA+
SUBTOTAL	**27,000**	**27,000**	**4,180**	**15%**
MISCELLANEOUS REVENUE				
INTEREST EARNINGS	7,250	7,250	9,355	129%
RENTS & ROYALTIES	100	100	24,390	24390%
OTHER MISCELLANEOUS REVENUE	33,200	33,200	9,388	28%
SUBTOTAL	**40,550**	**40,550**	**43,133**	**106%**
NON OPERATING				
CONTRIBUTIONS FROM ENTERPRISE	2,000,000	2,000,000	2,000,000	100%
FUND BALANCE & UNDER COLLECTION	271,690	271,690	0	0%
SUBTOTAL	**2,271,690**	**2,271,690**	**2,000,000**	**88%**
GENERAL FUND	**10,980,354**	**10,980,354**	**6,529,783**	**59%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 31, 2018

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
CITY COMMISSION						
PERSONAL SERVICES	110,070	34,444	31%	0	0%	31%
OPERATING EXPENDITURES	32,377	8,817	27%	0	0%	27%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**142,447**	**43,261**	**30%**	**0**	**0%**	**30%**
CITY MANAGER'S OFFICE						
PERSONAL SERVICES	531,943	156,381	29%	0	0%	29%
OPERATING EXPENDITURES	33,453	6,878	21%	0	0%	21%
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**	**163,259**	**29%**	**0**	**0%**	**29%**
DEPUTY CITY CLERK						
PERSONAL SERVICES	137,840	43,440	32%	0	0%	32%
OPERATING EXPENDITURES	38,521	16,111	42%	0	0%	42%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**176,361**	**59,550**	**34%**	**0**	**0%**	**34%**
CITY ATTORNEY						
OPERATING EXPENDITURES	182,194	31,100	17%	98,744	54%	71%
TOTAL EXPENDITURES	**182,194**	**31,100**	**17%**	**98,744**	**54%**	**71%**
INFORMATION & TECHNOLOGY SERVICES						
PERSONAL SERVICES	141,031	43,995	31%	0	0%	31%
OPERATING EXPENDITURES	55,771	17,135	31%	0	0%	31%
CAPITAL OUTLAY	150,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**346,802**	**61,130**	**18%**	**0**	**0%**	**18%**
FINANCE						
PERSONAL SERVICES	430,458	119,764	28%	0	0%	28%
OPERATING EXPENDITURES	74,782	48,895	65%	7,250	10%	75%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**505,240**	**168,659**	**33%**	**7,250**	**1%**	**35%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 31, 2018

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
HUMAN RESOURCES						
PERSONAL SERVICES	139,029	42,591	31%	0	0%	31%
OPERATING EXPENDITURES	43,821	15,534	35%	2,700	6%	42%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**182,850**	**58,125**	**32%**	**2,700**	**1%**	**33%**
FACILITIES MAINTENANCE						
PERSONAL SERVICES	360,910	107,501	30%	0	0%	30%
OPERATING EXPENDITURES	146,797	41,954	29%	13,575	9%	38%
CAPITAL OUTLAY	12,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**519,707**	**149,456**	**29%**	**13,575**	**3%**	**31%**
GRANTS & CONTRACTS						
PERSONAL SERVICES	64,444	50	0%	0	0%	0%
OPERATING EXPENDITURES	5,999	296	5%	0	0%	5%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**70,443**	**346**	**0%**	**0**	**0%**	**0%**
CP&D-PLANNING & DEVELOPMENT						
PERSONAL SERVICES	335,073	104,724	31%	0	0%	31%
OPERATING EXPENDITURES	90,372	6,450	7%	1,920	2%	9%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**425,445**	**111,174**	**26%**	**1,920**	**0%**	**27%**
COMPLIANCE & RISK MANAGEMENT						
PERSONAL SERVICES	356,246	92,782	26%	0	0%	26%
OPERATING EXPENDITURES	53,545	3,565	7%	0	0%	7%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**409,791**	**96,347**	**24%**	**0**	**0%**	**24%**
CP&D-BEAUTIFICATION BOARD						
OPERATING EXPENDITURES	20,000	4,097	20%	5,898	29%	50%
TOTAL EXPENDITURES	**20,000**	**4,097**	**20%**	**5,898**	**29%**	**50%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 31, 2018

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
SPECIAL EXPENSE						
PERSONAL SERVICES	11,400	0	0%	0	0%	0%
OPERATING EXPENDITURES	107,974	16,247	15%	43,430	40%	55%
CAPITAL OUTLAY	80,000	0	0%	0	0%	0%
GRANTS & AIDS	43,625	20,000	46%	0	0%	46%
NON-OPERATING	1,238,562	985,834	80%	0	0%	80%
TOTAL EXPENDITURES	**1,481,561**	**1,022,081**	**69%**	**43,430**	**3%**	**72%**
PS-SOLID WASTE DISPOSAL						
OPERATING EXPENDITURES	704,793	200,473	28%	492,971	70%	98%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**704,793**	**200,473**	**28%**	**492,971**	**70%**	**98%**
PS-PUBLIC WORKS						
PERSONAL SERVICES	388,941	119,650	31%	0	0%	31%
OPERATING EXPENDITURES	236,249	49,461	21%	20,543	9%	30%
CAPITAL OUTLAY	341,900	13,232	4%	3,897	1%	5%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**967,090**	**182,343**	**19%**	**24,440**	**3%**	**21%**
FIRE RESCUE SERVICES						
OPERATING EXPENDITURES	10,858	1,887	17%	0	0%	17%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**10,858**	**1,887**	**17%**	**0**	**0%**	**17%**
BUILDING INSPECTIONS						
PERSONAL SERVICES	164,803	50,624	31%	0	0%	31%
OPERATING EXPENDITURES	31,499	3,875	12%	0	0%	12%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**196,302**	**54,499**	**28%**	**0**	**0%**	**28%**
APD-PATROL & ADMIN						
PERSONAL SERVICES	2,067,886	693,885	34%	0	0%	34%
OPERATING EXPENDITURES	379,740	121,278	32%	25,964	7%	39%
CAPITAL OUTLAY	129,400	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**2,577,026**	**815,163**	**32%**	**25,964**	**1%**	**33%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 31, 2018

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
APD-COMMUNICATIONS						
PERSONAL SERVICES	378,156	97,671	26%	0	0%	26%
OPERATING EXPENDITURES	19,248	5,847	30%	0	0%	30%
CAPITAL OUTLAY	191,902	0	0%	0	0%	0%
TOTAL EXPENDITURES	**589,306**	**103,518**	**18%**	**0**	**0%**	**18%**
APD-SCHOOL CROSSING GUARDS						
OPERATING EXPENDITURES	23,589	7,176	30%	0	0%	30%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**23,589**	**7,176**	**30%**	**0**	**0%**	**30%**
APD-EXPLORERS PROGRAM						
OPERATING EXPENDITURES	2,000	90	5%	0	0%	5%
TOTAL EXPENDITURES	**2,000**	**90**	**5%**	**0**	**0%**	**5%**
APD-RESERVE PROGRAM						
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%**
PARKS & RECREATION						
PERSONAL SERVICES	322,312	104,697	32%	0	0%	32%
OPERATING EXPENDITURES	441,841	137,446	31%	72,454	16%	48%
CAPITAL OUTLAY	112,000	1,407	1%	0	0%	1%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**876,153**	**243,550**	**28%**	**72,454**	**8%**	**36%**
GENERAL FUND	**10,980,354**	**3,577,284**	**33%**	**789,346**	**7%**	**40%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 31, 2018

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	151,637	30%
PERMITS, FEES & ASSESSMENTS	10,600	10,600	9,075	86%
INTERGOVERNMENTAL REVENUE	271,105	271,105	270,419	100%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	2,700	2,700	504	19%
MISCELLANEOUS REVENUE	7,200	22,200	18,012	81%
NON-OPERATING	911,119	911,119	172,191	19%
	1,706,724	1,721,724	621,838	36%
EXPENSES:				
GENERAL GOVERNMENT	30,523	30,523	0	0%
PUBLIC SAFETY	11,828	11,828	0	0%
ECONOMIC ENVIRONMENT	779,721	779,721	289,236	37%
PHYSICAL ENVIRONMENT	23,663	23,663	3,600	15%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	860,989	875,989	387,136	44%
	1,706,724	1,721,724	679,972	39%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	78,492	78,492	30,844	39%
OPERATING EXPENDITURES	392,952	406,252	267,772	66%
CAPITAL OUTLAY	1,096,000	1,097,700	331,716	30%
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%
	1,706,724	1,721,724	679,972	39%

CITY OF ALACHUA **SPECIAL REVENUE FUNDS REVENUE**
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 31, 2018

REVENUE SOURCE	FY 17/18 APPROVED BUDGET	FY 17/18 AMENDED BUDGET	RECEIVED TO DATE FY 17/18	PERCENT COLLECTED
TAXES				
DISCRETIONARY SALES SURTAX	504,000	504,000	151,637	30%
SUBTOTAL	**504,000**	**504,000**	**151,637**	**30%**
PERMITS, FEES AND ASSESSMENTS				
SPECIAL ASSESSMENTS	10,600	10,600	9,075	86%
SUBTOTAL	**10,600**	**10,600**	**9,075**	**86%**
INTERGOVERNMENTAL REVENUE				
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	270,419	100%
SUBTOTAL	**271,105**	**271,105**	**270,419**	**100%**
CHARGES FOR SERVICES				
OTHER MISCELLANEOUS CHARGES	0	0	0	0%
SUBTOTAL	**0**	**0**	**0**	**0%**
FINES AND FORFEITURES				
ADDT'L CRT COSTS-$2 FOR LEO TRAINING	2,700	2,700	504	19%
SUBTOTAL	**2,700**	**2,700**	**504**	**19%**
MISCELLANEOUS REVENUE				
INTEREST INCOME	200	200	783	392%
RENTALS AND LEASES	7,000	7,000	3,985	57%
CONTRIBUTIONS AND DONATIONS	0	0	900	NA+
OTHER MISCELLANEOUS REVENUE	0	15,000	12,344	82%
SUBTOTAL	**7,200**	**22,200**	**18,012**	**81%**
NON OPERATING				
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN	178,079	178,079	172,191	97%
USE OF FUND BALANCE/UNDERCOLLECTION	733,040	733,040	0	0%
SUBTOTAL	**911,119**	**911,119**	**172,191**	**19%**
SPECIAL REVENUE FUNDS	**1,706,724**	**1,721,724**	**621,838**	**36%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 31, 2018

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
ADDT'L COURT COST-$2 FOR LEO TRAINING FUND						
OPERATING EXPENDITURES	3,600	0	0%	0	0%	0%
TOTAL EXPENDITURES	**3,600**	**0**	**0%**	**0**	**0%**	**0%**
WILD SPACES PUBLIC PLACES FUND						
OPERATING EXPENDITURES	0	5,558	NA-	112,156	0%	NA-
CAPITAL OUTLAY	822,000	198,091	24%	63,180	8%	32%
TOTAL EXPENDITURES	**822,000**	**203,649**	**25%**	**175,336**	**21%**	**46%**
EXPLORER SPECIAL REVENUE FUND						
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%**
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	23,663	900	4%	2,700	11%	15%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**23,663**	**900**	**4%**	**2,700**	**11%**	**15%**
DONATION FUND						
OPERATING EXPENDITURES	54,908	8,151	15%	0	0%	15%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**54,908**	**8,151**	**15%**	**0**	**0%**	**15%**
CRA FUND						
PERSONAL SERVICES	78,492	30,844	39%	0	0%	39%
OPERATING EXPENDITURES	286,249	65,472	23%	72,835	25%	48%
CAPITAL OUTLAY	275,700	41,097	15%	29,347	11%	26%
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%
TOTAL EXPENDITURES	**779,721**	**187,054**	**24%**	**102,182**	**13%**	**37%**
SPECIAL REVENUE FUNDS	**1,721,724**	**399,754**	**23%**	**280,218**	**16%**	**39%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 31, 2018

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	9	9%
NON-OPERATING	1,008,318	1,008,318	876,240	87%
	1,008,418	1,008,418	876,249	87%
EXPENSES:				
GENERAL GOVERNMENT	1,008,418	1,008,418	432,180	43%
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%
	1,008,418	1,008,418	432,180	43%
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	432,180	43%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	0	0	0	0%
POWER COSTS	0	0	0	0%
	1,008,418	1,008,418	432,180	43%

CITY OF ALACHUA

FINANCE DEPARTMENT ANALYSIS

FOR THE PERIOD ENDING JANUARY 31, 2018

DEBT SERVICE FUND REVENUES

REVENUE SOURCE	FY 17/18 APPROVED BUDGET	FY 17/18 AMENDED BUDGET	YEAR TO DATE FY 17/18	PERCENT COLLECTED
MISCELLANEOUS REVENUE				
INTEREST EARNINGS	100	100	9	9%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	**100**	**100**	**9**	9%
NON OPERATING				
CONTRIBUTIONS FROM ENTERPRISE	62,597	62,597	62,597	100%
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN-GF	896,976	896,976	813,643	91%
FUND BALANCE & UNDER COLLECTION	48,745	48,745	0	0%
SUBTOTAL	**1,008,318**	**1,008,318**	**876,240**	**87%**
DEBT SERVICE FUND	**1,008,418**	**1,008,418**	**876,249**	**87%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 31, 2018

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
OTHER DEBT COSTS						
DEBT SERVICE	750	750	100%	0	0%	100%
	750	**750**	**100%**	**0**	**0%**	**100%**
SECTION 108 LOAN						
DEBT SERVICE	178,848	6,924	4%	0	0%	4%
TOTAL EXPENDITURES	**178,848**	**6,924**	**4%**	**0**	**0%**	**4%**
CAPITAL LEASE - MOTOROLA						
DEBT SERVICE	93,686	0	0%	0	0%	0%
TOTAL EXPENDITURES	**93,686**	**0**	**0%**	**0**	**0%**	**0%**
ALACHUA COUNTY TDC						
DEBT SERVICE	83,333	0	0%	0	0%	0%
TOTAL EXPENDITURES	**83,333**	**0**	**0%**	**0**	**0%**	**0%**
SERIES 2016 CAPITAL IMPROVEMENT						
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**	**432,180**	**43%**	**0**	**0%**	**43%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 31, 2018

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	10	NA+
NON-OPERATING	342,444	342,444	300,000	88%
	742,444	742,444	300,010	40%
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	32,957	90%
	742,444	742,444	35,857	5%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	310,887	310,951	1,464	0%
CAPITAL OUTLAY	431,557	431,493	34,393	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%
	742,444	742,444	35,857	5%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 31, 2018

CAPITAL PROJECTS FUNDS REVENUE

REVENUE SOURCE	FY 17/18 APPROVED BUDGET	FY 17/18 AMENDED BUDGET	RECEIVED TO DATE FY 17/18	PERCENT COLLECTED
INTERGOVERNMENTAL REVENUE				
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%**
MISCELLANEOUS REVENUE				
INTEREST INCOME	0	0	10	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	**0**	**0**	**10**	**NA+**
NON OPERATING				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	300,000	300,000	300,000	100%
USE OF FUND BALANCE	42,444	42,444	0	0%
SUBTOTAL	**342,444**	**342,444**	**300,000**	**88%**
CAPITAL PROJECTS FUNDS	**742,444**	**742,444**	**300,010**	**40%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 31, 2018

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
MILL CREEK SINK FUND						
CAPITAL OUTLAY	400,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	**400,000**	**0**	**0%**	**0**	**0%**	**0%**
HERITAGE OAKS						
OPERATING EXPENSES	5,766	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	2,900	NA-	NA-
TOTAL EXPENDITURES	**5,766**	**0**	**0%**	**2,900**	**50%**	**50%**
SAN FELASCO CONSERVATION CORRIDOR						
OPERATING EXPENDITURES	5,121	0	0%	1,400	27%	27%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**5,121**	**0**	**0%**	**1,400**	**27%**	**27%**
MUNICIPAL COMPLEX						
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%**
CDBG - NEIGHBORHOOD REVITALIZATION						
OPERATING EXPENDITURES	0	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**0**	**0**	**0%**	**0**	**0%**	**0%**
PROJECT LEGACY						
OPERATING EXPENDITURES	64	64	100%	0	0%	100%
CAPITAL OUTLAY	31,493	31,493	100%	0	0%	100%
TOTAL EXPENDITURES	**31,557**	**31,557**	**100%**	**0**	**0%**	**100%**
CAPITAL PROJECT FUNDS	**742,444**	**31,557**	**4%**	**4,300**	**1%**	**5%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 31, 2018

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	5,949,584	33%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	265,860	265,860	105,587	40%
NON-OPERATING	4,229,436	4,229,436	0	0%
	22,412,815	22,412,815	6,055,171	27%
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	8,207,402	37%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	22,412,815	22,412,815	8,207,402	37%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	1,497,264	1,497,264	421,167	28%
OPERATING EXPENDITURES	1,515,896	1,515,896	476,767	31%
CAPITAL OUTLAY	4,499,419	4,499,419	332,663	7%
DEBT SERVICE	1,184,684	1,184,684	301,504	25%
GRANTS AND AIDS	0	0	0	0%
NON-OPERATING	4,945,552	4,945,552	4,835,551	98%
POWER COSTS	8,770,000	8,770,000	1,839,750	21%
	22,412,815	22,412,815	8,207,402	37%

CITY OF ALACHUA **ENTERPRISE FUNDS REVENUE**

FINANCE DEPARTMENT ANALYSIS

FOR THE PERIOD ENDING JANUARY 31, 2018

REVENUE SOURCE	FY 17/18 APPROVED BUDGET	FY 17/18 AMENDED BUDGET	RECEIVED TO DATE FY 17/18	PERCENT COLLECTED
INTERGOVERNMENTAL REVENUE				
GRANTS FROM LOCAL UNITS	0	0	0	0%
SUBTOTAL	**0**	**0**	**0**	**0%**
CHARGES FOR SERVICES				
PHYSICAL ENVIRONMENT-ELECTRIC	13,644,597	13,644,597	4,614,828	34%
PHYSICAL ENVIRONMENT-WATER	1,685,482	1,685,482	532,675	32%
PHYSICAL ENVIRONMENT-WASTEWATER	2,529,240	2,529,240	782,453	31%
PHYSICAL ENVIRONMENT-MOSQUITO	58,200	58,200	19,628	34%
SUBTOTAL	**17,917,519**	**17,917,519**	**5,949,584**	**33%**
MISCELLANEOUS REVENUE				
INTEREST EARNINGS	8,760	8,760	19,412	222%
RENTS & ROYALTIES	29,000	29,000	0	0%
OTHER MISCELLANEOUS REVENUE	228,100	228,100	86,175	38%
SUBTOTAL	**265,860**	**265,860**	**105,587**	**40%**
NON OPERATING				
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**	**6,055,171**	**27%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 31, 2018

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
ELECTRIC UTILITY						
PERSONAL SERVICES	903,905	242,755	27%	0	0%	27%
OPERATING EXPENDITURES	446,634	64,970	15%	100,364	22%	37%
CAPITAL OUTLAY	2,258,897	18,785	1%	200,615	9%	10%
DEBT SERVICE	468,321	11,406	2%	0	0%	2%
NON OPERATING	3,224,924	3,224,923	100%	0	0%	100%
POWER COSTS	8,770,000	1,839,750	21%	0	0%	21%
TOTAL EXPENDITURES	**16,072,681**	**5,402,589**	**34%**	**300,979**	**2%**	**35%**
WATER UTILITY						
PERSONAL SERVICES	195,113	55,062	28%	0	0%	28%
OPERATING EXPENDITURES	369,849	107,533	29%	46,099	12%	42%
CAPITAL OUTLAY	1,038,370	29,868	3%	16,519	2%	4%
DEBT SERVICE	84,924	2,068	2%	0	0%	2%
NON OPERATING	1,115,935	1,065,935	96%	0	0%	96%
TOTAL EXPENDITURES	**2,804,191**	**1,260,466**	**45%**	**62,618**	**2%**	**47%**
WASTEWATER UTILITY						
PERSONAL SERVICES	390,733	121,648	31%	0	0%	31%
OPERATING EXPENDITURES	674,378	100,868	15%	56,765	8%	23%
CAPITAL OUTLAY	1,191,652	3,140	0%	63,736	5%	6%
DEBT SERVICE	631,439	288,030	46%	0	0%	46%
NON OPERATING	579,929	529,929	91%	0	0%	91%
TOTAL EXPENDITURES	**3,468,131**	**1,043,615**	**30%**	**120,501**	**3%**	**34%**
MOSQUITO CONTROL						
PERSONAL SERVICES	7,513	1,702	23%	0	0%	23%
OPERATING EXPENDITURES	25,035	168	1%	0	0%	1%
CAPITAL OUTLAY	10,500	0	0%	0	0%	0%
NON OPERATING	24,764	14,764	60%	0	0%	60%
TOTAL EXPENDITURES	**67,812**	**16,634**	**25%**	**0**	**0%**	**25%**
ENTERPRISE FUNDS	**22,412,815**	**7,723,304**	**34%**	**484,098**	**2%**	**37%**

CITY OF ALACHUA **INTERNAL SERVICE FUND**
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 31, 2018

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	55	NA+
INTERGOVERNMENTAL REVENUE	0	0	0	0%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	750	750	2,494	333%
NON-OPERATING	3,740,716	3,740,716	2,472,954	66%
	3,741,466	3,741,466	2,475,503	66%
EXPENSES:				
GENERAL GOVERNMENT	3,067,809	3,067,809	1,482,575	48%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	673,657	673,657	170,134	25%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	3,741,466	3,741,466	1,652,709	44%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	1,608,408	1,608,408	429,953	27%
OPERATING EXPENDITURES	660,158	660,158	190,840	29%
CAPITAL OUTLAY	1,193,889	1,193,889	882,764	74%
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%
	3,741,466	3,741,466	1,652,709	44%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 31, 2018

INTERNAL SERVICE FUND REVENUES

REVENUE SOURCE	FY 17/18 APPROVED BUDGET	FY 17/18 AMENDED BUDGET	YEAR TO DATE FY 17/18	PERCENT COLLECTED
PERMITS, FEES & ASSESSMENTS				
OTHER LICENSES, FEES, AND PERMITS	0	0	55	NA+
SUBTOTAL	**0**	**0**	**55**	**NA+**
INTERGOVERNMENTAL REVENUE				
OTHER FEDERAL GRANTS	0	0	0	0%
SUBTOTAL	**0**	**0**	**0**	**0%**
MISCELLANEOUS REVENUE				
INTEREST EARNINGS	750	750	2,494	333%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	**750**	**750**	**2,494**	**333%**
NON OPERATING				
CONTRIBUTIONS FROM ENTERPRISE	0	0	0	0%
SERIES 2016 DEBT PROCEEDS	0	0	0	0%
INTERFUND TRANSFER	2,472,955	2,472,955	2,472,954	100%
FUND BALANCE & UNDER COLLECTION	1,267,761	1,267,761	0	0%
SUBTOTAL	**3,740,716**	**3,740,716**	**2,472,954**	**66%**
INTERNAL SERVICE FUND	**3,741,466**	**3,741,466**	**2,475,503**	**66%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 31, 2018

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
FAS / UTILITY OPERATIONS						
PERSONAL SERVICES	242,645	81,876	34%	0	0%	34%
OPERATING EXPENDITURES	31,492	6,660	21%	0	0%	21%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**274,137**	**88,535**	**32%**	**0**	**0%**	**32%**
FAS / UTILITY BILLING						
PERSONAL SERVICES	303,824	81,801	27%	0	0%	27%
OPERATING EXPENDITURES	129,213	56,379	44%	11,066	9%	52%
CAPITAL OUTLAY	28,689	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**461,726**	**138,179**	**30%**	**11,066**	**2%**	**32%**
PUBLIC SERVICES / UTILITY ADMINISTRATION						
PERSONAL SERVICES	587,731	139,631	24%	0	0%	24%
OPERATING EXPENDITURES	200,035	27,350	14%	5,726	3%	17%
CAPITAL OUTLAY	26,000	5,592	22%	0	0%	22%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**813,766**	**172,573**	**21%**	**5,726**	**1%**	**22%**
PUBLIC SERVICES-WAREHOUSE OPERATIONS						
PERSONAL SERVICES	53,086	15,721	30%	0	0%	30%
OPERATING EXPENDITURES	26,991	7,247	27%	0	0%	27%
CAPITAL OUTLAY	15,000	7,150	48%	0	0%	48%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**95,077**	**30,119**	**32%**	**0**	**0%**	**32%**
ISF - COMPLIANCE AND RISK MANAGEMENT						
PERSONAL SERVICES	31,777	10,134	32%	0	0%	32%
OPERATING EXPENDITURES	462	206	45%	0	0%	45%
TOTAL EXPENDITURES	**32,239**	**10,340**	**32%**	**0**	**0%**	**32%**
ISF - FAS / INFORMATION						
PERSONAL SERVICES	56,853	43	0%	0	0%	0%
OPERATING EXPENDITURES	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**56,853**	**43**	**0%**	**0**	**0%**	**0%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 31, 2018

INTERNAL SERVICE FUND EXPENDITURES
BY MAJOR CATEGORY

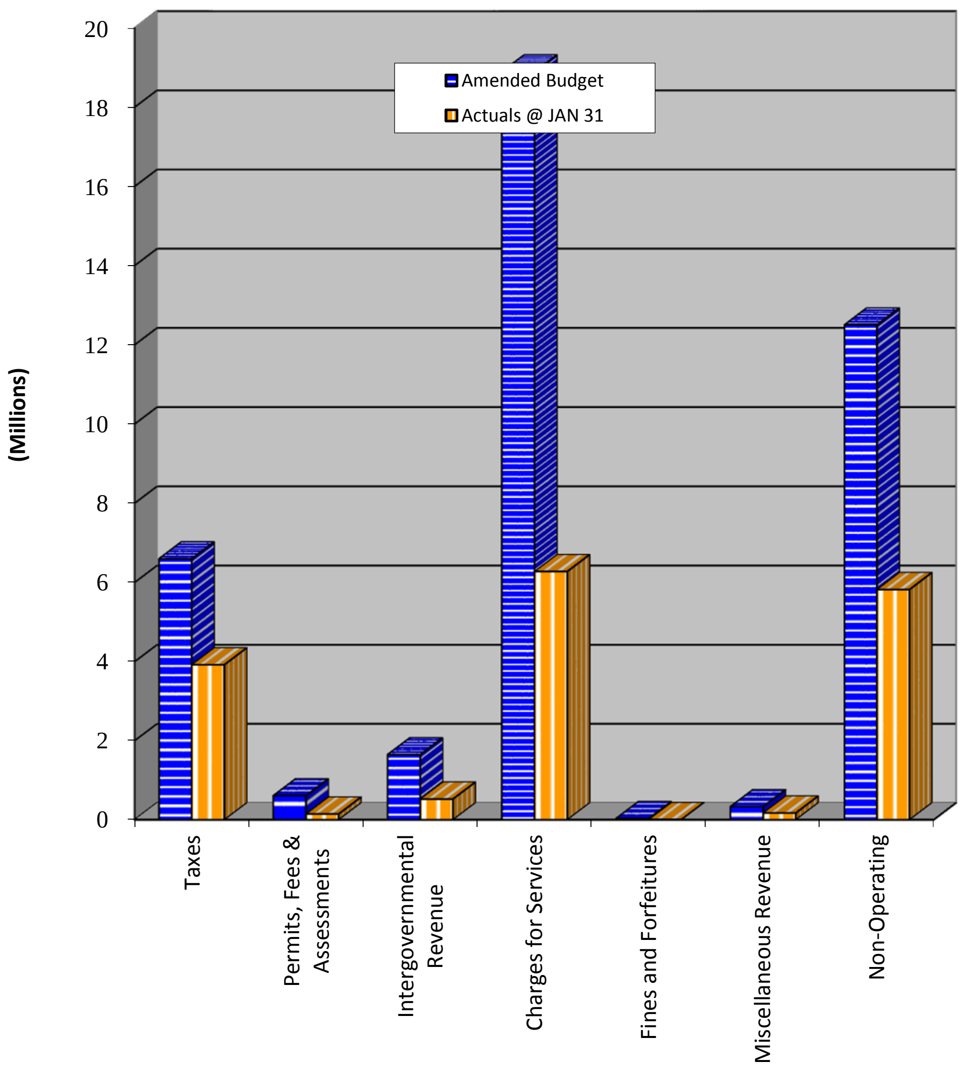
DEPARTMENT/DIVISION	FY 17/18 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
PUBLIC SERVICES-WATER DISTRIBUTION/COLLECTION						
PERSONAL SERVICES	332,492	100,748	30%	0	0%	30%
OPERATING EXPENDITURES	271,965	47,342	17%	17,019	6%	24%
CAPITAL OUTLAY	69,200	5,025	7%	0	0%	7%
TOTAL EXPENDITURES	**673,657**	**153,115**	**23%**	**17,019**	**3%**	**25%**
DEBT SERVICE FUND - SERIES 2016						
DEBT SERVICE	229,011	149,151	65%	0	0%	65%
TOTAL EXPENDITURES	**229,011**	**149,151**	**65%**	**0**	**0%**	**65%**
INTERNAL SERVICE FUND RESERVES						
NON-OPERATING	50,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	**50,000**	**0**	**0%**	**0**	**0%**	**0%**
CP OPS/WAREHOUSE						
OPERATING EXPENDITURES	0	11,567	NA-	280	NA-	NA-
CAPITAL OUTLAY	1,055,000	824,559	78%	40,438	4%	82%
OTHER DEBT COSTS	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**1,055,000**	**836,126**	**79%**	**40,718**	**4%**	**83%**
INTERNAL SERVICE FUND	**3,741,466**	**1,578,180**	**42%**	**74,529**	**2%**	**44%**

CITY OF ALACHUA **ALL CITY FUNDS**
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 31, 2018

	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	3,921,958	59%
PERMITS, FEES & ASSESSMENTS	606,300	606,300	143,160	24%
INTERGOVERNMENTAL	1,646,066	1,646,066	522,281	32%
CHARGES FOR SERVICES	18,894,883	18,894,883	6,275,841	33%
FINES AND FORFEITURES	29,700	29,700	4,684	16%
MISCELLANEOUS REVENUE	314,460	329,460	169,245	51%
NON-OPERATING	12,503,723	12,503,723	5,821,385	47%
	40,592,221	40,607,221	16,858,555	42%
EXPENSES:				
GENERAL GOVERNMENT	9,473,480	9,436,987	4,056,855	43%
PUBLIC SAFETY	3,413,909	3,413,909	1,008,297	30%
ECONOMIC ENVIRONMENT	779,721	779,721	289,236	37%
PHYSICAL ENVIRONMENT	24,184,201	24,220,694	9,077,480	37%
TRANSPORTATION	967,090	967,090	206,783	21%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	1,773,820	1,788,820	736,098	41%
	40,592,221	40,607,221	15,374,750	38%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	9,124,706	9,124,706	2,694,164	30%
OPERATING EXPENDITURES	5,580,823	5,631,680	2,466,904	44%
CAPITAL OUTLAY	8,241,067	8,241,703	1,600,072	19%
DEBT SERVICE	2,521,393	2,521,393	932,475	37%
GRANTS & AIDS	73,625	73,625	20,000	27%
NON-OPERATING	6,280,607	6,244,114	5,821,385	93%
POWER COSTS	8,770,000	8,770,000	1,839,750	21%
	40,592,221	40,607,221	15,374,750	38%

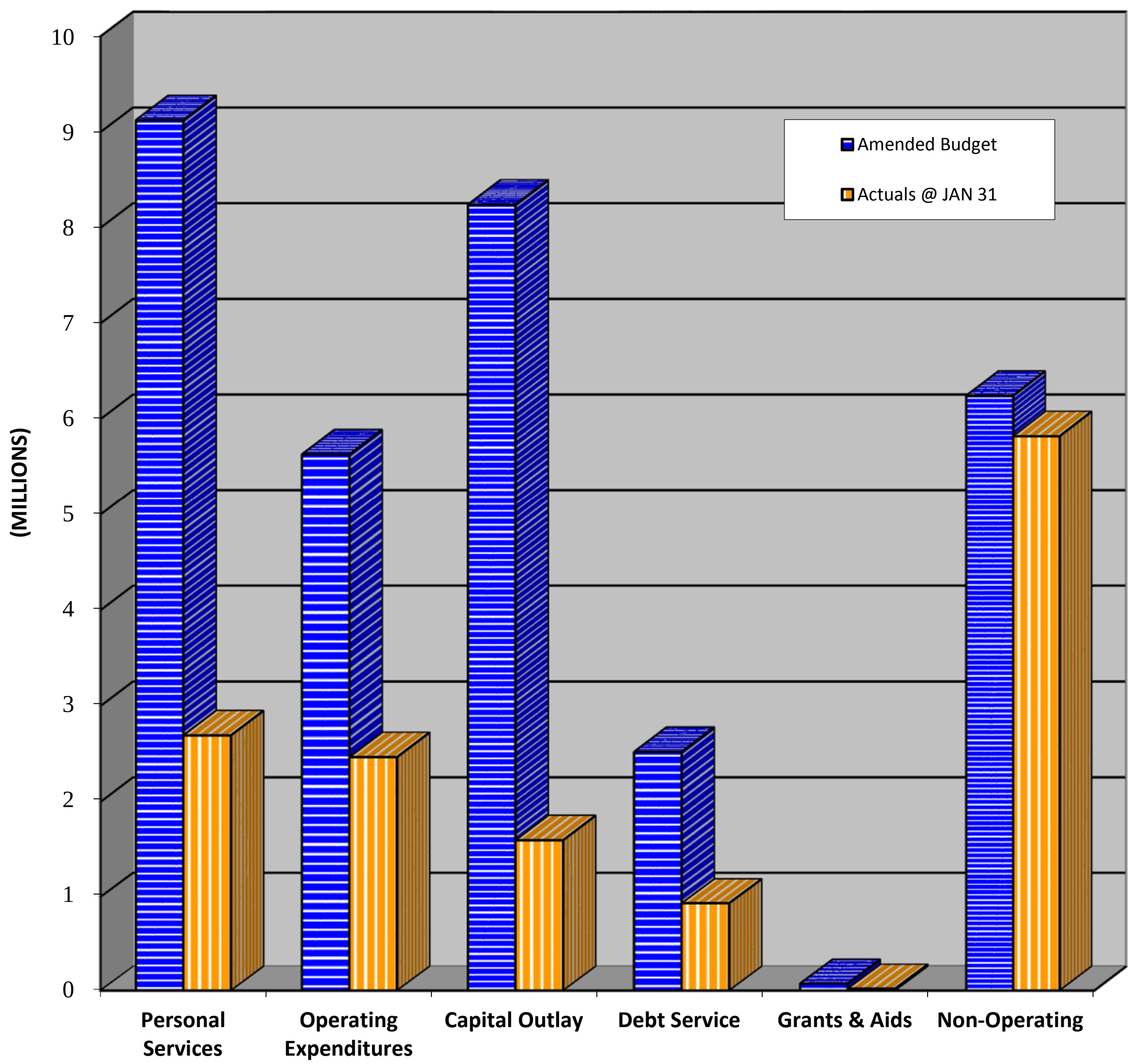
Revenues by Major Category
All City Funds

The City of Alachua's overall revenues are at 42% of budget for the fiscal year. Taxes are at 59% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (24%); Intergovernmental Revenue (32%); Charges for Services (33%); Fines and Forfeitures (16%); Miscellaneous Revenue (51%); and Non-Operating Revenue (47%).



Expenditures by Major Category
All City Funds

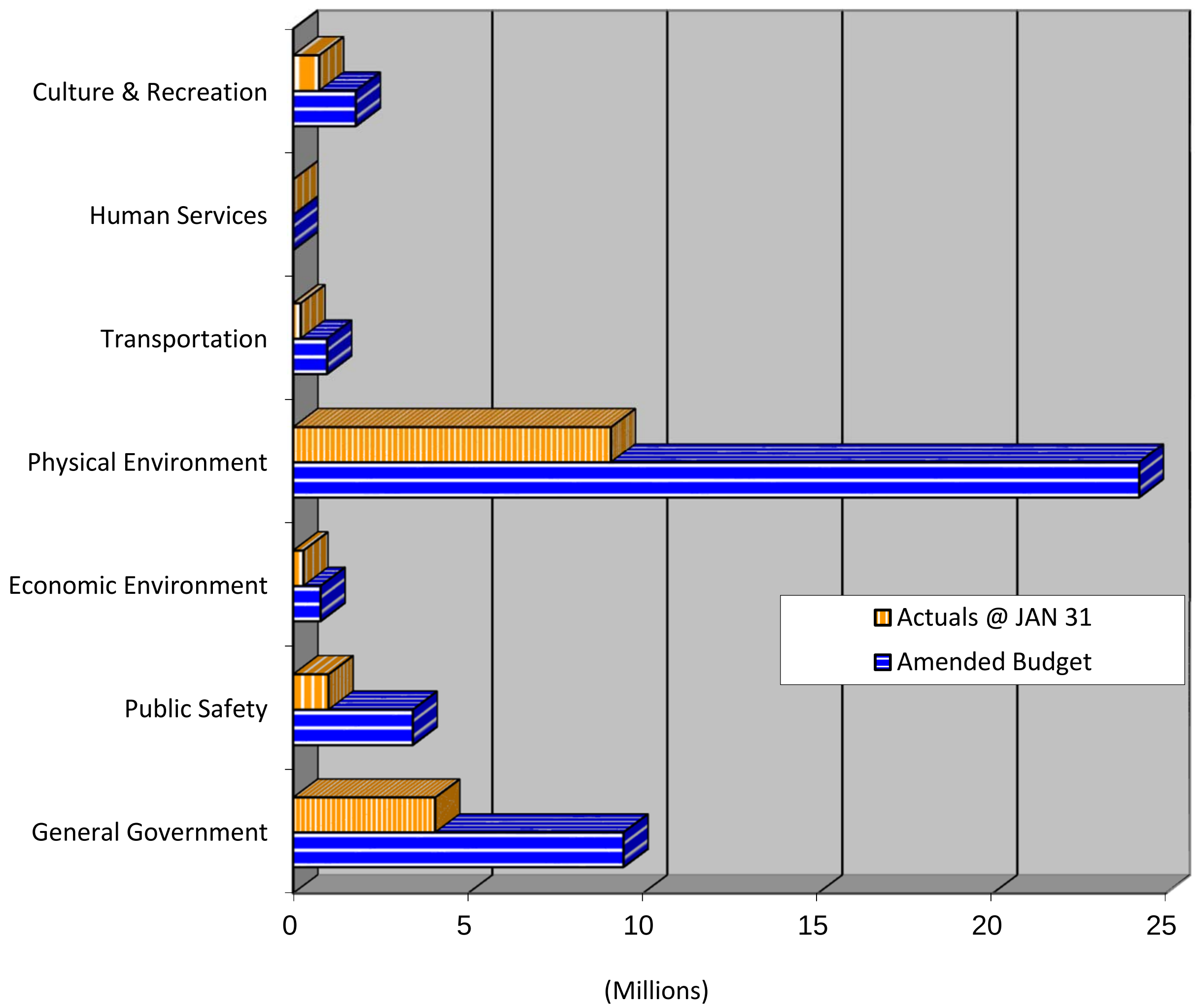
Overall, City expenditures and encumbrances are at 38% of budget for the period. The Personal Services category is at 30% of budget for the fiscal year. The Operating Expenditures category is at 44%, with encumbrances for legal and residential waste collection services of approximately $592K. Capital Outlay is at 19%, Debt Service is 37%, Grants & Aids is 27% and Non-Operating Expenditures are at 93%. Encumbrances for future expenditures account for 10% (aprox. $1.6M) 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 38% of budget with General Government expenses at 43%, Public Safety at 30%, Economic Environment at 37%, Physical Environment at 37% (Enterprise Funds, Water Collection and Distribution & residential waste collection services), Transportation at 21%, and Culture & Recreation at 41%.



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

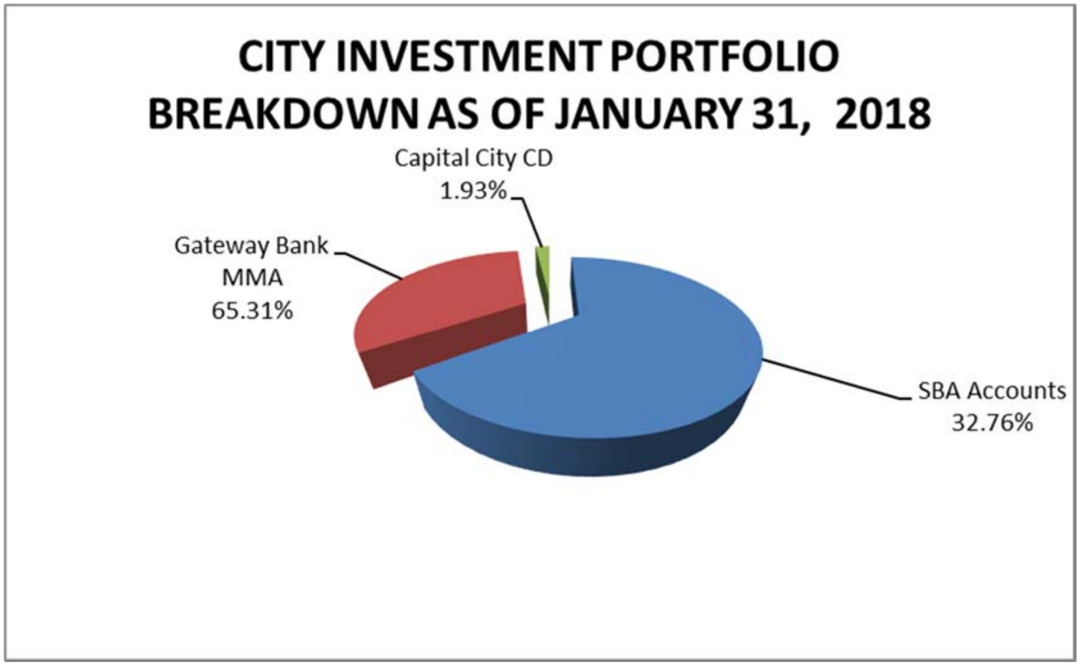
The Rate of Return on Investment refers to the benefits (the profits) to an investor or organization relative to the cost of the initial investment. It is similar to the rate of profit as a measure of profitability.

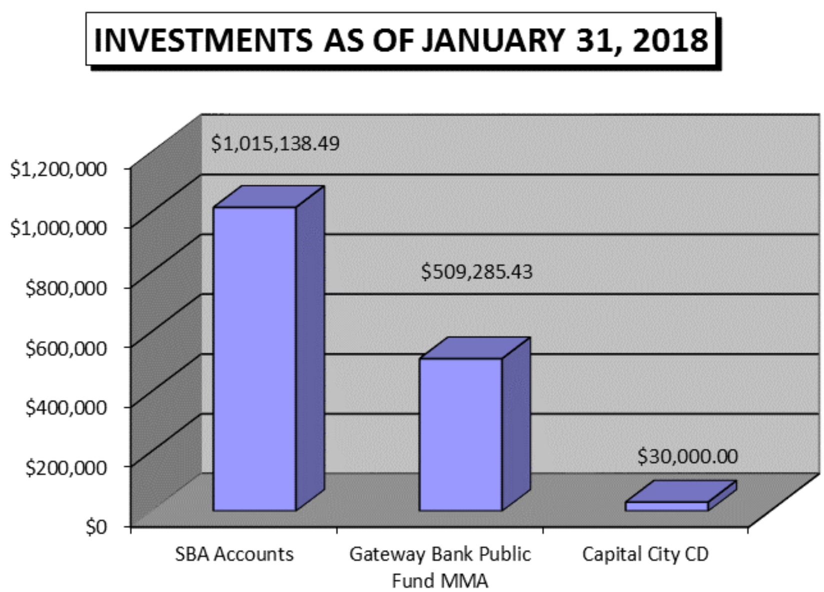
Conclusion

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 January 31, 2018, the City's investment portfolio totaled **$1,554,423.92.** 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 AND CASH

As of January 31, 2018, the City had cash holdings in several accounts with Capital City Bank, CenterState Bank (formerly Gateway Bank) and Renasant Bank (formerly Alarion & Heritage) that totaled **$21,091,544.92.** 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. This account was closed in November, 2017.
- 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	January Balance	Percentage of Total
Operating Account	$16,918,118.41	80.21%
Payroll Account	$177,514.41	0.84%
CRA Account	$815,491.92	3.87%
Police Forfeiture Account	$10,449.53	0.05%
Section 108 Account	$52,744.17	0.25%
Project Legacy Account	$0.00	0.00%
Series 2016 Repayment Account	$638,589.20	3.03%
Deposit Account	$1,694,534.50	8.03%
Series 2016 Projects	$425,391.49	2.02%
Explorer Account	$6,908.94	0.03%
SRF Repayment Account	$122,777.65	0.58%
Heritage Oaks Account	$229,024.70	1.09%
TOTAL	**$21,091,544.92**	100.00%