



City of  
**ALACHUA**

THE GOOD LIFE COMMUNITY

**FINANCE DEPARTMENT  
FISCAL ANALYSIS  
FOR THE PERIOD ENDING  
MARCH 31, 2018**

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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 MARCH 31, 2018**

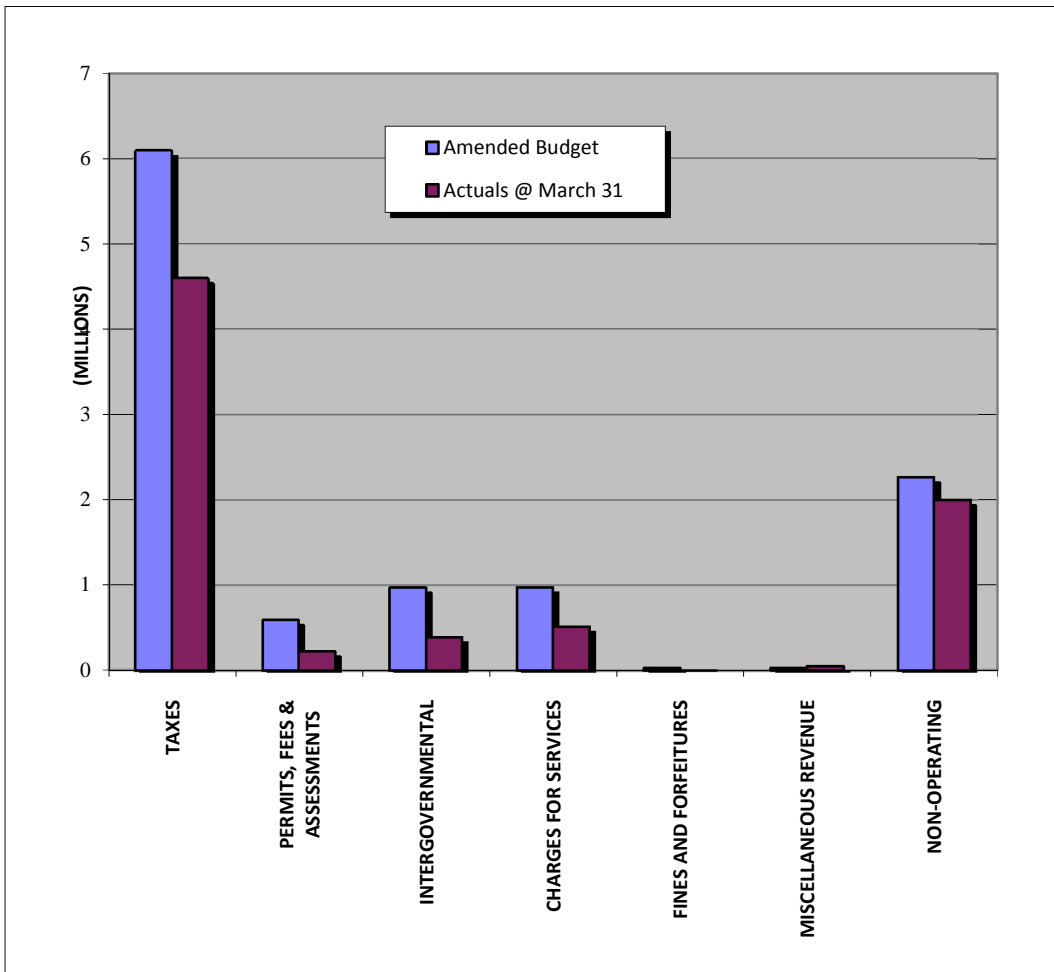
**GENERAL FUND**

**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	4,597,924	75%
PERMITS, FEES & ASSESSMENTS	595,700	595,700	226,909	38%
INTERGOVERNMENTAL	974,961	974,961	393,094	40%
CHARGES FOR SERVICES	977,364	977,364	516,047	53%
FINES AND FORFEITURES	27,000	37,450	7,533	20%
MISCELLANEOUS REVENUE	40,550	40,550	58,013	143%
NON-OPERATING	2,271,690	2,271,690	2,000,000	88%
	<b>10,980,354</b>	<b>10,990,804</b>	<b>7,799,520</b>	<b>71%</b>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	5,066,730	5,020,237	2,740,858	55%
PUBLIC SAFETY	3,402,081	3,472,531	1,702,618	49%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	668,300	704,793	693,187	98%
TRANSPORTATION	967,090	917,090	324,687	35%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	876,153	876,153	419,718	48%
	<b>10,980,354</b>	<b>10,990,804</b>	<b>5,881,068</b>	<b>54%</b>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	5,940,542	5,895,542	2,857,043	48%
OPERATING EXPENDITURES	2,700,930	2,795,183	1,788,522	64%
CAPITAL OUTLAY	1,020,202	1,027,892	229,669	22%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	43,625	43,625	20,000	46%
NON-OPERATING	1,275,055	1,228,562	985,834	80%
POWER COSTS	0	0	0	0%
	<b>10,980,354</b>	<b>10,990,804</b>	<b>5,881,068</b>	<b>54%</b>

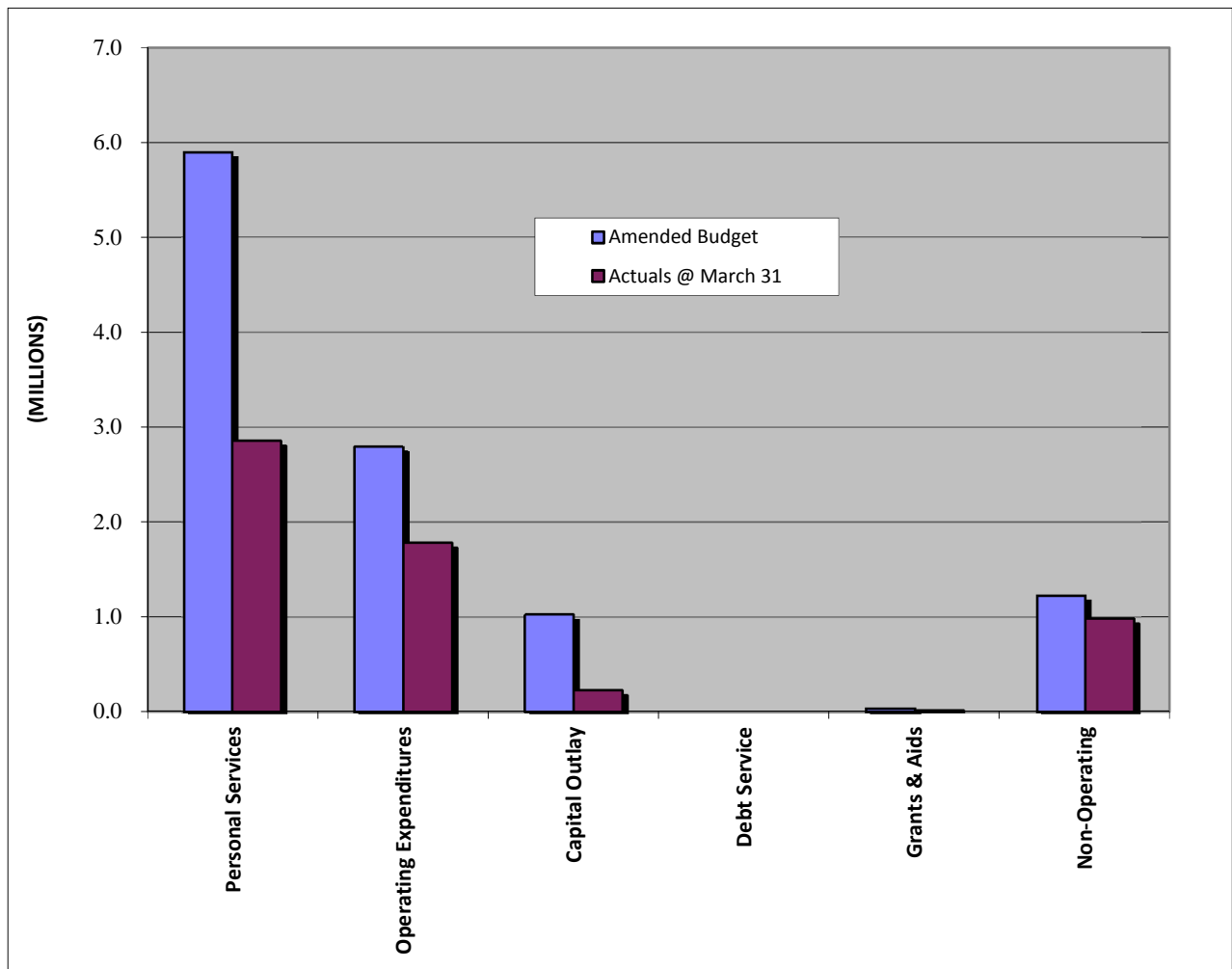
### Revenues by Major Category General Fund

As of March 31, 2018, the City of Alachua collected 71% of budgeted General Fund revenues. Tax collections are at 75%. 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 38%. The Intergovernmental Revenues are at 40%. Charges for Services are at 53%, Fines & Forfeitures are at 20%, Miscellaneous Revenues are at 143% and Non-Operating Revenues are at 88%.



### Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 54%. Personal Services are at 48% with Operating Expenditures at 64%. The Capital Outlay category is at 22%, Grants & Aids are 46% and Non-Operating expenditures are at 80%. Encumbrances for legal and residential waste collection account for 8% of the expense line total (aprox. \$462K).



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

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	3,702,488	91%
LOCAL OPTION FUEL TAXES	253,152	253,152	99,985	39%
UTILITY SERVICES TAXES	1,400,000	1,400,000	611,376	44%
COMMUNICATIONS SERVICES TAXES	326,333	326,333	135,034	41%
LOCAL BUSINESS TAXES	48,000	48,000	49,041	102%
<b>SUBTOTAL</b>	<b>6,093,089</b>	<b>6,093,089</b>	<b>4,597,924</b>	<b>75%</b>
<b><u>PERMITS, FEES AND ASSESSMENTS</u></b>				
BUILDING PERMITS	295,700	295,700	92,035	31%
FRANCHISE FEES	300,000	300,000	134,874	45%
<b>SUBTOTAL</b>	<b>595,700</b>	<b>595,700</b>	<b>226,909</b>	<b>38%</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
STATE-SHARED REVENUES	974,961	974,961	393,094	40%
GRANTS	0	0	0	0%
<b>SUBTOTAL</b>	<b>974,961</b>	<b>974,961</b>	<b>393,094</b>	<b>40%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
GENERAL GOVERNMENT	70,275	70,275	43,150	61%
PUBLIC SAFETY	86,729	86,729	55,118	64%
PHYSICAL ENVIRONMENT	792,360	792,360	397,722	50%
TRANSPORTATION	0	0	0	0%
CULTURE & RECREATION	28,000	28,000	20,057	72%
OTHER CHARGES FOR SVCS	0	0	0	0%
<b>SUBTOTAL</b>	<b>977,364</b>	<b>977,364</b>	<b>516,047</b>	<b>53%</b>
<b><u>FINES &amp; FORFEITURES</u></b>				
FINES & FORFEITURES	27,000	27,000	7,473	28%
OTHER FINES & FORFEITURES	0	10,450	60	1%
<b>SUBTOTAL</b>	<b>27,000</b>	<b>37,450</b>	<b>7,533</b>	<b>20%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST EARNINGS	7,250	7,250	19,008	262%
RENTS & ROYALTIES	100	100	24,390	24390%
OTHER MISCELLANEOUS REVENUE	33,200	33,200	14,615	44%
<b>SUBTOTAL</b>	<b>40,550</b>	<b>40,550</b>	<b>58,013</b>	<b>143%</b>
<b><u>NON OPERATING</u></b>				
CONTRIBUTIONS FROM ENTERPRISE	2,000,000	2,000,000	2,000,000	100%
FUND BALANCE & UNDER COLLECTION	271,690	271,690	0	0%
<b>SUBTOTAL</b>	<b>2,271,690</b>	<b>2,271,690</b>	<b>2,000,000</b>	<b>88%</b>
<b>GENERAL FUND</b>	<b>10,980,354</b>	<b>10,990,804</b>	<b>7,799,520</b>	<b>71%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING MARCH 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
<b>CITY COMMISSION</b>						
PERSONAL SERVICES	110,070	54,717	50%	0	0%	50%
OPERATING EXPENDITURES	32,377	9,428	29%	0	0%	29%
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>64,145</b>	<b>45%</b>	<b>0</b>	<b>0%</b>	<b>45%</b>
<b>CITY MANAGER'S OFFICE</b>						
PERSONAL SERVICES	531,943	253,448	48%	0	0%	48%
OPERATING EXPENDITURES	33,453	8,515	25%	0	0%	25%
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>261,963</b>	<b>46%</b>	<b>0</b>	<b>0%</b>	<b>46%</b>
<b>DEPUTY CITY CLERK</b>						
PERSONAL SERVICES	137,840	68,980	50%	0	0%	50%
OPERATING EXPENDITURES	38,521	18,276	47%	0	0%	47%
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>87,256</b>	<b>49%</b>	<b>0</b>	<b>0%</b>	<b>49%</b>
<b>CITY ATTORNEY</b>						
OPERATING EXPENDITURES	182,194	51,100	28%	79,168	43%	71%
<b>TOTAL EXPENDITURES</b>	<b>182,194</b>	<b>51,100</b>	<b>28%</b>	<b>79,168</b>	<b>43%</b>	<b>71%</b>
<b>INFORMATION &amp; TECHNOLOGY SERVICES</b>						
PERSONAL SERVICES	101,031	64,189	64%	0	0%	64%
OPERATING EXPENDITURES	95,771	33,935	35%	31,854	33%	69%
CAPITAL OUTLAY	150,000	56,408	38%	4,974	3%	41%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>346,802</b>	<b>154,532</b>	<b>45%</b>	<b>36,828</b>	<b>11%</b>	<b>55%</b>
<b>FINANCE</b>						
PERSONAL SERVICES	425,458	193,784	46%	0	0%	46%
OPERATING EXPENDITURES	79,782	54,858	69%	8,445	11%	79%
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>248,642</b>	<b>49%</b>	<b>8,445</b>	<b>2%</b>	<b>51%</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>HUMAN RESOURCES</b>						
PERSONAL SERVICES	139,029	68,134	49%	0	0%	49%
OPERATING EXPENDITURES	43,821	19,510	45%	2,700	6%	51%
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>87,644</b>	<b>48%</b>	<b>2,700</b>	<b>1%</b>	<b>49%</b>
<b>FACILITIES MAINTENANCE</b>						
PERSONAL SERVICES	360,910	168,425	47%	0	0%	47%
OPERATING EXPENDITURES	146,797	64,161	44%	11,960	8%	52%
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>232,586</b>	<b>45%</b>	<b>11,960</b>	<b>2%</b>	<b>47%</b>
<b>GRANTS &amp; CONTRACTS</b>						
PERSONAL SERVICES	64,444	50	0%	0	0%	0%
OPERATING EXPENDITURES	5,999	276	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>70,443</b>	<b>326</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b>CP&amp;D-PLANNING &amp; DEVELOPMENT</b>						
PERSONAL SERVICES	335,073	167,029	50%	0	0%	50%
OPERATING EXPENDITURES	90,372	12,972	14%	0	0%	14%
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>180,001</b>	<b>42%</b>	<b>0</b>	<b>0%</b>	<b>42%</b>
<b>COMPLIANCE &amp; RISK MANAGEMENT</b>						
PERSONAL SERVICES	356,246	147,535	41%	0	0%	41%
OPERATING EXPENDITURES	53,545	4,616	9%	0	0%	9%
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>152,151</b>	<b>37%</b>	<b>0</b>	<b>0%</b>	<b>37%</b>
<b>CP&amp;D-BEAUTIFICATION BOARD</b>						
OPERATING EXPENDITURES	20,000	5,574	28%	4,778	24%	52%
<b>TOTAL EXPENDITURES</b>	<b>20,000</b>	<b>5,574</b>	<b>28%</b>	<b>4,778</b>	<b>24%</b>	<b>52%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
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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>SPECIAL EXPENSE</b>						
PERSONAL SERVICES	11,400	0	0%	0	0%	0%
OPERATING EXPENDITURES	107,974	24,655	23%	40,570	38%	60%
CAPITAL OUTLAY	80,000	0	0%	0	0%	0%
GRANTS & AIDS	43,625	20,000	46%	0	0%	46%
NON-OPERATING	1,228,562	985,834	80%	0	0%	80%
<b>TOTAL EXPENDITURES</b>	<b>1,471,561</b>	<b>1,030,489</b>	<b>70%</b>	<b>40,570</b>	<b>3%</b>	<b>73%</b>
<b>PS-SOLID WASTE DISPOSAL</b>						
OPERATING EXPENDITURES	704,793	309,965	44%	383,222	54%	98%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>704,793</b>	<b>309,965</b>	<b>44%</b>	<b>383,222</b>	<b>54%</b>	<b>98%</b>
<b>PS-PUBLIC WORKS</b>						
PERSONAL SERVICES	388,941	187,013	48%	0	0%	48%
OPERATING EXPENDITURES	236,249	76,980	33%	42,990	18%	51%
CAPITAL OUTLAY	291,900	17,704	6%	0	0%	6%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>917,090</b>	<b>281,697</b>	<b>31%</b>	<b>42,990</b>	<b>5%</b>	<b>35%</b>
<b>FIRE RESCUE SERVICES</b>						
OPERATING EXPENDITURES	10,858	4,497	41%	0	0%	41%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>10,858</b>	<b>4,497</b>	<b>41%</b>	<b>0</b>	<b>0%</b>	<b>41%</b>
<b>BUILDING INSPECTIONS</b>						
PERSONAL SERVICES	164,803	80,831	49%	0	0%	49%
OPERATING EXPENDITURES	31,499	6,032	19%	0	0%	19%
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>86,863</b>	<b>44%</b>	<b>0</b>	<b>0%</b>	<b>44%</b>
<b>APD-PATROL &amp; ADMIN</b>						
PERSONAL SERVICES	2,067,886	1,092,253	53%	0	0%	53%
OPERATING EXPENDITURES	386,500	163,677	42%	31,909	8%	51%
CAPITAL OUTLAY	193,090	0	0%	120,543	62%	62%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>2,647,476</b>	<b>1,255,930</b>	<b>47%</b>	<b>152,452</b>	<b>6%</b>	<b>53%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
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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>APD-COMMUNICATIONS</u></b>						
PERSONAL SERVICES	378,156	155,994	41%	0	0%	41%
OPERATING EXPENDITURES	19,248	6,894	36%	0	0%	36%
CAPITAL OUTLAY	191,902	0	0%	28,633	15%	15%
<b>TOTAL EXPENDITURES</b>	<b>589,306</b>	<b>162,888</b>	<b>28%</b>	<b>28,633</b>	<b>5%</b>	<b>32%</b>
<b><u>APD-SCHOOL CROSSING GUARDS</u></b>						
OPERATING EXPENDITURES	23,589	10,969	47%	0	0%	47%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>23,589</b>	<b>10,969</b>	<b>47%</b>	<b>0</b>	<b>0%</b>	<b>47%</b>
<b><u>APD-EXPLORERS PROGRAM</u></b>						
OPERATING EXPENDITURES	2,000	386	19%	0	0%	19%
<b>TOTAL EXPENDITURES</b>	<b>2,000</b>	<b>386</b>	<b>19%</b>	<b>0</b>	<b>0%</b>	<b>19%</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	154,661	48%	0	0%	48%
OPERATING EXPENDITURES	446,841	205,898	46%	57,752	13%	59%
CAPITAL OUTLAY	107,000	1,407	1%	0	0%	1%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>876,153</b>	<b>361,966</b>	<b>41%</b>	<b>57,752</b>	<b>7%</b>	<b>48%</b>
<b>GENERAL FUND</b>	<b>10,990,804</b>	<b>5,031,570</b>	<b>46%</b>	<b>849,498</b>	<b>8%</b>	<b>54%</b>

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

**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	255,042	51%
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	888	33%
MISCELLANEOUS REVENUE	7,200	22,200	21,873	99%
NON-OPERATING	911,119	911,119	172,191	19%
	<b>1,706,724</b>	<b>1,721,724</b>	<b>729,488</b>	<b>42%</b>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	30,523	30,523	0	0%
PUBLIC SAFETY	11,828	11,828	190	2%
ECONOMIC ENVIRONMENT	779,721	779,721	340,268	44%
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	424,614	48%
	<b>1,706,724</b>	<b>1,721,724</b>	<b>768,672</b>	<b>45%</b>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	78,492	78,492	45,348	58%
OPERATING EXPENDITURES	392,952	406,162	192,461	47%
CAPITAL OUTLAY	1,096,000	1,097,790	481,223	44%
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%
	<b>1,706,724</b>	<b>1,721,724</b>	<b>768,672</b>	<b>45%</b>

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

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	255,042	51%
<b>SUBTOTAL</b>	<b>504,000</b>	<b>504,000</b>	<b>255,042</b>	<b>51%</b>
<b><u>PERMITS, FEES AND ASSESSMENTS</u></b>				
SPECIAL ASSESSMENTS	10,600	10,600	9,075	86%
<b>SUBTOTAL</b>	<b>10,600</b>	<b>10,600</b>	<b>9,075</b>	<b>86%</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	270,419	100%
<b>SUBTOTAL</b>	<b>271,105</b>	<b>271,105</b>	<b>270,419</b>	<b>100%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
OTHER MISCELLANEOUS CHARGES	0	0	0	0%
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b><u>FINES AND FORFEITURES</u></b>				
ADDT'L CRT COSTS-\$2 FOR LEO TRAINING	2,700	2,700	888	33%
<b>SUBTOTAL</b>	<b>2,700</b>	<b>2,700</b>	<b>888</b>	<b>33%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST INCOME	200	200	1,485	743%
RENTALS AND LEASES	7,000	7,000	4,475	64%
CONTRIBUTIONS AND DONATIONS	0	0	1,200	NA+
OTHER MISCELLANEOUS REVENUE	0	15,000	14,713	98%
<b>SUBTOTAL</b>	<b>7,200</b>	<b>22,200</b>	<b>21,873</b>	<b>99%</b>
<b><u>NON OPERATING</u></b>				
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%
<b>SUBTOTAL</b>	<b>911,119</b>	<b>911,119</b>	<b>172,191</b>	<b>19%</b>
<b>SPECIAL REVENUE FUNDS</b>	<b>1,706,724</b>	<b>1,721,724</b>	<b>729,488</b>	<b>42%</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	190	5%	0	0%	5%
<b>TOTAL EXPENDITURES</b>	<b>3,600</b>	<b>190</b>	<b>5%</b>	<b>0</b>	<b>0%</b>	<b>5%</b>
<b><u>WILD SPACES PUBLIC PLACES FUND</u></b>						
OPERATING EXPENDITURES	0	12,180	NA-	0	0%	NA-
CAPITAL OUTLAY	822,000	208,074	25%	161,981	20%	45%
<b>TOTAL EXPENDITURES</b>	<b>822,000</b>	<b>220,254</b>	<b>27%</b>	<b>161,981</b>	<b>20%</b>	<b>47%</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	1,500	6%	2,100	9%	15%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>23,663</b>	<b>1,500</b>	<b>6%</b>	<b>2,100</b>	<b>9%</b>	<b>15%</b>
<b><u>DONATION FUND</u></b>						
OPERATING EXPENDITURES	54,908	24,493	45%	100	0%	45%
CAPITAL OUTLAY	0	5,530	0%	12,256	0%	0%
NON OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>54,908</b>	<b>30,023</b>	<b>55%</b>	<b>12,356</b>	<b>23%</b>	<b>77%</b>
<b><u>CRA FUND</u></b>						
PERSONAL SERVICES	78,492	45,348	58%	0	0%	58%
OPERATING EXPENDITURES	286,159	97,368	34%	54,530	19%	53%
CAPITAL OUTLAY	275,790	44,135	16%	49,247	18%	34%
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>236,491</b>	<b>30%</b>	<b>103,777</b>	<b>13%</b>	<b>44%</b>
<b>SPECIAL REVENUE FUNDS</b>	<b>1,721,724</b>	<b>488,458</b>	<b>28%</b>	<b>280,214</b>	<b>16%</b>	<b>45%</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	43	43%
NON-OPERATING	1,008,318	1,008,318	876,240	87%
	<u>1,008,418</u>	<u>1,008,418</u>	<u>876,283</u>	<u>87%</u>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	1,008,418	1,008,418	659,475	65%
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>659,475</u>	<u>65%</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	659,475	65%
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>659,475</u>	<u>65%</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	43	43%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
<b>SUBTOTAL</b>	<b>100</b>	<b>100</b>	<b>43</b>	<b>43%</b>
<b><u>NON OPERATING</u></b>				
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%
<b>SUBTOTAL</b>	<b>1,008,318</b>	<b>1,008,318</b>	<b>876,240</b>	<b>87%</b>
<b>DEBT SERVICE FUND</b>	<b>1,008,418</b>	<b>1,008,418</b>	<b>876,283</b>	<b>87%</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	750	100%	0	0%	100%
	<b>750</b>	<b>750</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>100%</b>
<b><u>SECTION 108 LOAN</u></b>						
DEBT SERVICE	178,848	6,924	4%	0	0%	4%
<b>TOTAL EXPENDITURES</b>	<b>178,848</b>	<b>6,924</b>	<b>4%</b>	<b>0</b>	<b>0%</b>	<b>4%</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	651,801	100%	0	0%	100%
<b>TOTAL EXPENDITURES</b>	<b>651,801</b>	<b>651,801</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>100%</b>
<b>DEBT SERVICE FUND</b>	<b>1,008,418</b>	<b>659,475</b>	<b>65%</b>	<b>0</b>	<b>0%</b>	<b>65%</b>

**CITY OF ALACHUA  
FINANCE DEPARTMENT ANALYSIS  
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**CAPITAL PROJECTS FUNDS**

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

	<b>FY 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	1,100,000	0	0%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	0	0	16	NA+
NON-OPERATING	342,444	392,444	300,000	76%
	<b>742,444</b>	<b>1,492,444</b>	<b>300,016</b>	<b>20%</b>
<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	750,000	52,500	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	36,678	36,678	228,338	623%
	<b>742,444</b>	<b>1,492,444</b>	<b>283,738</b>	<b>19%</b>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	310,887	360,951	74,304	21%
CAPITAL OUTLAY	431,557	1,131,493	209,434	19%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	0	0	0	0%
POWER COSTS	0	0	0	0%
	<b>742,444</b>	<b>1,492,444</b>	<b>283,738</b>	<b>19%</b>

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>TAXES</u></b>				
DISCRETIONARY SALES SURTAX	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>				
FEDERAL GRANTS	0	700,000	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>1,100,000</b>	<b>0</b>	<b>0%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST INCOME	0	0	16	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>16</b>	<b>NA+</b>
<b><u>NON OPERATING</u></b>				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	300,000	350,000	300,000	86%
USE OF FUND BALANCE	42,444	42,444	0	0%
<b>SUBTOTAL</b>	<b>342,444</b>	<b>392,444</b>	<b>300,000</b>	<b>76%</b>
<b>CAPITAL PROJECTS FUNDS</b>	<b>742,444</b>	<b>1,492,444</b>	<b>300,016</b>	<b>20%</b>

CITY OF ALACHUA  
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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><u>MILL CREEK SINK FUND</u></b>						
CAPITAL OUTLAY	400,000	0	0%	195,381	49%	49%
<b>TOTAL EXPENDITURES</b>	<b>400,000</b>	<b>0</b>	<b>0%</b>	<b>195,381</b>	<b>0%</b>	<b>0%</b>
<b><u>HERITAGE OAKS</u></b>						
OPERATING EXPENSES	5,766	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	2,900	NA-	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><u>SAN FELASCO CONSERVATION CORRIDOR</u></b>						
OPERATING EXPENDITURES	5,121	1,400	27%	0	0%	27%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>5,121</b>	<b>1,400</b>	<b>27%</b>	<b>0</b>	<b>0%</b>	<b>27%</b>
<b><u>MUNICIPAL COMPLEX</u></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><u>CDBG - NEIGHBORHOOD REVITALIZATION</u></b>						
OPERATING EXPENDITURES	50,000	5,000	10%	47,500	95%	105%
CAPITAL OUTLAY	700,000	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>750,000</b>	<b>5,000</b>	<b>1%</b>	<b>47,500</b>	<b>6%</b>	<b>7%</b>
<b><u>PROJECT LEGACY</u></b>						
OPERATING EXPENDITURES	64	20,404	31881%	0	0%	31881%
CAPITAL OUTLAY	31,493	11,153	35%	0	0%	35%
<b>TOTAL EXPENDITURES</b>	<b>31,557</b>	<b>31,557</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>100%</b>
<b>CAPITAL PROJECT FUNDS</b>	<b>1,492,444</b>	<b>37,957</b>	<b>3%</b>	<b>245,781</b>	<b>16%</b>	<b>19%</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	9,040,252	50%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	265,860	265,860	144,854	54%
NON-OPERATING	4,229,436	4,229,436	0	0%
	<b>22,412,815</b>	<b>22,412,815</b>	<b>9,185,106</b>	<b>41%</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	10,264,196	46%
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>10,264,196</b>	<b>46%</b>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	1,497,264	1,497,264	652,183	44%
OPERATING EXPENDITURES	1,515,896	1,535,896	731,073	48%
CAPITAL OUTLAY	4,499,419	4,479,419	469,334	10%
DEBT SERVICE	1,184,684	1,184,684	1,004,466	85%
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	2,571,589	29%
	<b>22,412,815</b>	<b>22,412,815</b>	<b>10,264,196</b>	<b>46%</b>

CITY OF ALACHUA  
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ENTERPRISE FUNDS REVENUE

<b>REVENUE SOURCE</b>	<b>FY 17/18 APPROVED BUDGET</b>	<b>FY 17/18 AMENDED BUDGET</b>	<b>RECEIVED TO DATE FY 17/18</b>	<b>PERCENT COLLECTED</b>
<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	7,032,953	52%
PHYSICAL ENVIRONMENT-WATER	1,685,482	1,685,482	790,089	47%
PHYSICAL ENVIRONMENT-WASTEWATER	2,529,240	2,529,240	1,187,738	47%
PHYSICAL ENVIRONMENT-MOSQUITO	58,200	58,200	29,472	51%
<b>SUBTOTAL</b>	<b>17,917,519</b>	<b>17,917,519</b>	<b>9,040,252</b>	<b>50%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST EARNINGS	8,760	8,760	30,358	347%
RENTS & ROYALTIES	29,000	29,000	0	0%
OTHER MISCELLANEOUS REVENUE	228,100	228,100	114,496	50%
<b>SUBTOTAL</b>	<b>265,860</b>	<b>265,860</b>	<b>144,854</b>	<b>54%</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>9,185,106</b>	<b>41%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING MARCH 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
<b><u>ELECTRIC UTILITY</u></b>						
PERSONAL SERVICES	903,905	377,991	42%	0	0%	42%
OPERATING EXPENDITURES	446,634	150,187	34%	97,922	22%	56%
CAPITAL OUTLAY	2,258,897	69,869	3%	194,945	9%	12%
DEBT SERVICE	468,321	469,551	100%	0	0%	100%
NON OPERATING	3,224,924	3,224,923	100%	0	0%	100%
POWER COSTS	8,770,000	2,571,589	29%	0	0%	29%
<b>TOTAL EXPENDITURES</b>	<b>16,072,681</b>	<b>6,864,110</b>	<b>43%</b>	<b>292,867</b>	<b>2%</b>	<b>45%</b>
<b><u>WATER UTILITY</u></b>						
PERSONAL SERVICES	195,113	83,265	43%	0	0%	43%
OPERATING EXPENDITURES	369,849	158,924	43%	33,213	9%	52%
CAPITAL OUTLAY	1,038,370	19,850	2%	68,245	7%	8%
DEBT SERVICE	84,924	85,147	100%	0	0%	100%
NON OPERATING	1,115,935	1,065,935	96%	0	0%	96%
<b>TOTAL EXPENDITURES</b>	<b>2,804,191</b>	<b>1,413,121</b>	<b>50%</b>	<b>101,458</b>	<b>4%</b>	<b>54%</b>
<b><u>WASTEWATER UTILITY</u></b>						
PERSONAL SERVICES	390,733	189,225	48%	0	0%	48%
OPERATING EXPENDITURES	694,378	244,798	35%	45,638	7%	42%
CAPITAL OUTLAY	1,171,652	58,142	5%	56,749	5%	10%
DEBT SERVICE	631,439	449,768	71%	0	0%	71%
NON OPERATING	579,929	529,929	91%	0	0%	91%
<b>TOTAL EXPENDITURES</b>	<b>3,468,131</b>	<b>1,471,862</b>	<b>42%</b>	<b>102,387</b>	<b>3%</b>	<b>45%</b>
<b><u>MOSQUITO CONTROL</u></b>						
PERSONAL SERVICES	7,513	1,702	23%	0	0%	23%
OPERATING EXPENDITURES	25,035	391	2%	0	0%	2%
CAPITAL OUTLAY	10,500	1,534	15%	0	0%	15%
NON OPERATING	24,764	14,764	60%	0	0%	60%
<b>TOTAL EXPENDITURES</b>	<b>67,812</b>	<b>18,391</b>	<b>27%</b>	<b>0</b>	<b>0%</b>	<b>27%</b>
<b>ENTERPRISE FUNDS</b>	<b>22,412,815</b>	<b>9,767,484</b>	<b>44%</b>	<b>496,712</b>	<b>2%</b>	<b>46%</b>

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

**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	110	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	5,316	709%
NON-OPERATING	3,740,716	3,740,716	2,472,954	66%
	<u>3,741,466</u>	<u>3,741,466</u>	<u>2,478,380</u>	<u>66%</u>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	3,067,809	3,067,809	1,895,960	62%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	673,657	673,657	246,456	37%
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>2,142,416</u>	<u>57%</u>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	1,608,408	1,608,408	692,202	43%
OPERATING EXPENDITURES	660,158	660,158	290,337	44%
CAPITAL OUTLAY	1,193,889	1,193,889	930,866	78%
DEBT SERVICE	229,011	229,011	229,011	100%
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>2,142,416</u>	<u>57%</u>



CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING MARCH 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
<b><u>PERMITS, FEES &amp; ASSESSMENTS</u></b>				
OTHER LICENSES, FEES, AND PERMITS	0	0	110	NA+
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>110</b>	<b>NA+</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	5,316	709%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
<b>SUBTOTAL</b>	<b>750</b>	<b>750</b>	<b>5,316</b>	<b>709%</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	2,472,954	100%
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>2,472,954</b>	<b>66%</b>
<b>INTERNAL SERVICE FUND</b>	<b>3,741,466</b>	<b>3,741,466</b>	<b>2,478,380</b>	<b>66%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING MARCH 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
<b><u>FAS / UTILITY OPERATIONS</u></b>						
PERSONAL SERVICES	242,645	124,079	51%	0	0%	51%
OPERATING EXPENDITURES	31,492	8,239	26%	1,725	5%	32%
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>132,318</b>	<b>48%</b>	<b>1,725</b>	<b>1%</b>	<b>49%</b>
<b><u>FAS / UTILITY BILLING</u></b>						
PERSONAL SERVICES	303,824	131,291	43%	0	0%	43%
OPERATING EXPENDITURES	129,213	70,476	55%	5,210	4%	59%
CAPITAL OUTLAY	28,689	11,694	41%	0	0%	41%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>461,726</b>	<b>213,461</b>	<b>46%</b>	<b>5,210</b>	<b>1%</b>	<b>47%</b>
<b><u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u></b>						
PERSONAL SERVICES	587,731	231,981	39%	0	0%	39%
OPERATING EXPENDITURES	200,035	58,537	29%	3,754	2%	31%
CAPITAL OUTLAY	26,000	25,225	97%	0	0%	97%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>813,766</b>	<b>315,743</b>	<b>39%</b>	<b>3,754</b>	<b>0%</b>	<b>39%</b>
<b><u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u></b>						
PERSONAL SERVICES	53,086	25,149	47%	0	0%	47%
OPERATING EXPENDITURES	26,991	10,772	40%	0	0%	40%
CAPITAL OUTLAY	15,000	7,150	48%	0	0%	48%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>95,077</b>	<b>43,071</b>	<b>45%</b>	<b>0</b>	<b>0%</b>	<b>45%</b>
<b><u>ISF - COMPLIANCE AND RISK MANAGEMENT</u></b>						
PERSONAL SERVICES	31,777	16,271	51%	0	0%	51%
OPERATING EXPENDITURES	462	185	40%	0	0%	40%
<b>TOTAL EXPENDITURES</b>	<b>32,239</b>	<b>16,456</b>	<b>51%</b>	<b>0</b>	<b>0%</b>	<b>51%</b>
<b><u>ISF - FAS / INFORMATION</u></b>						
PERSONAL SERVICES	56,853	6,303	11%	0	0%	11%
OPERATING EXPENDITURES	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>56,853</b>	<b>6,303</b>	<b>11%</b>	<b>0</b>	<b>0%</b>	<b>11%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING MARCH 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
<b><u>PUBLIC SERVICES-WATER DISTRIBUTION/COLLECTION</u></b>						
PERSONAL SERVICES	332,492	157,128	47%	0	0%	47%
OPERATING EXPENDITURES	271,965	62,047	23%	20,655	8%	30%
CAPITAL OUTLAY	69,200	5,677	8%	949	1%	10%
<b>TOTAL EXPENDITURES</b>	<b>673,657</b>	<b>224,852</b>	<b>33%</b>	<b>21,604</b>	<b>3%</b>	<b>37%</b>
<b><u>DEBT SERVICE FUND - SERIES 2016</u></b>						
DEBT SERVICE	229,011	229,011	100%	0	0%	100%
<b>TOTAL EXPENDITURES</b>	<b>229,011</b>	<b>229,011</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>100%</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	48,737	NA-	0	0%	NA-
CAPITAL OUTLAY	1,055,000	845,253	80%	34,918	3%	83%
OTHER DEBT COSTS	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>1,055,000</b>	<b>893,990</b>	<b>85%</b>	<b>34,918</b>	<b>3%</b>	<b>88%</b>
<b>INTERNAL SERVICE FUND</b>	<b>3,741,466</b>	<b>2,075,205</b>	<b>55%</b>	<b>67,211</b>	<b>2%</b>	<b>57%</b>

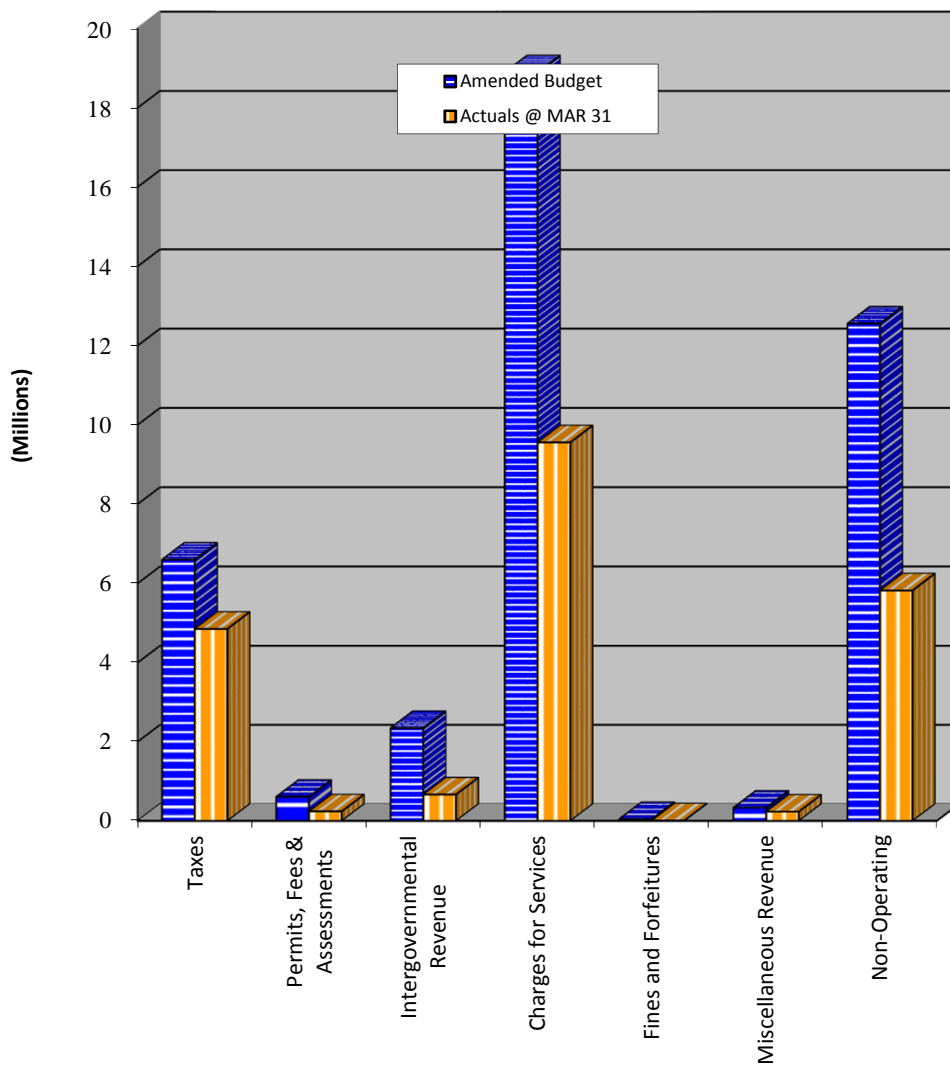
**CITY OF ALACHUA  
FINANCE DEPARTMENT ANALYSIS  
FOR THE PERIOD ENDING MARCH 31, 2018**

**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	4,852,966	74%
PERMITS, FEES & ASSESSMENTS	606,300	606,300	236,094	39%
INTERGOVERNMENTAL	1,646,066	2,346,066	663,513	28%
CHARGES FOR SERVICES	18,894,883	18,894,883	9,556,299	51%
FINES AND FORFEITURES	29,700	40,150	8,421	21%
MISCELLANEOUS REVENUE	314,460	329,460	230,115	70%
NON-OPERATING	12,503,723	12,553,723	5,821,385	46%
	<b>40,592,221</b>	<b>41,367,671</b>	<b>21,368,793</b>	<b>52%</b>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	9,473,480	9,426,987	5,296,293	56%
PUBLIC SAFETY	3,413,909	3,484,359	1,702,808	49%
ECONOMIC ENVIRONMENT	779,721	779,721	340,268	44%
PHYSICAL ENVIRONMENT	24,184,201	24,220,694	11,210,339	46%
TRANSPORTATION	967,090	1,667,090	377,187	23%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	1,773,820	1,788,820	1,072,670	60%
	<b>40,592,221</b>	<b>41,367,671</b>	<b>19,999,565</b>	<b>48%</b>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	9,124,706	9,079,706	4,246,776	47%
OPERATING EXPENDITURES	5,580,823	5,758,350	3,076,697	53%
CAPITAL OUTLAY	8,241,067	8,930,483	2,320,526	26%
DEBT SERVICE	2,521,393	2,521,393	1,942,592	77%
GRANTS & AIDS	73,625	73,625	20,000	27%
NON-OPERATING	6,280,607	6,234,114	5,821,385	93%
POWER COSTS	8,770,000	8,770,000	2,571,589	29%
	<b>40,592,221</b>	<b>41,367,671</b>	<b>19,999,565</b>	<b>48%</b>

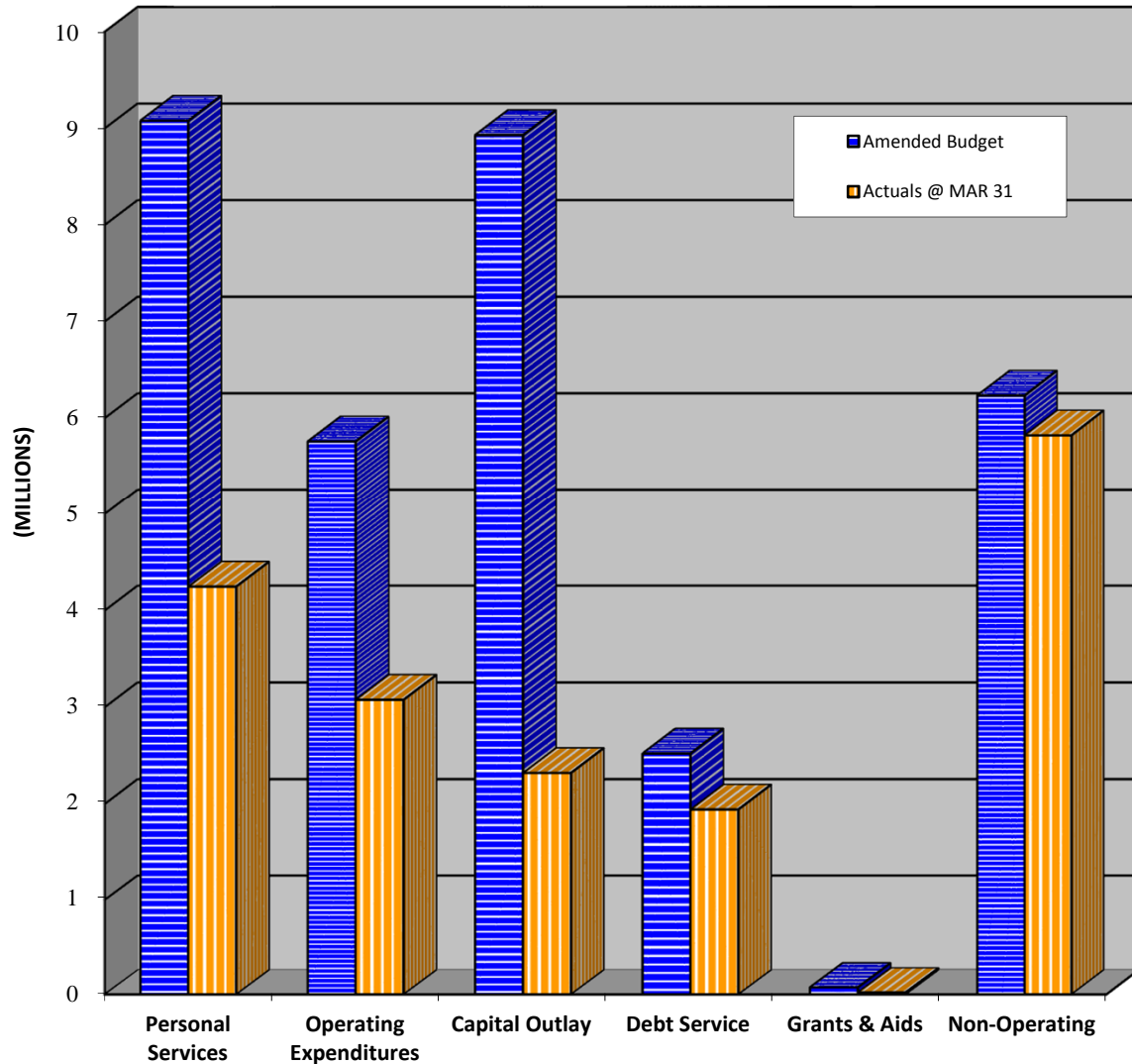
## Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 52% of budget for the fiscal year. Taxes are at 74% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (39%); Intergovernmental Revenue (28%); Charges for Services (51%); Fines and Forfeitures (21%); Miscellaneous Revenue (70%); and Non-Operating Revenue (46%).



## Expenditures by Major Category All City Funds

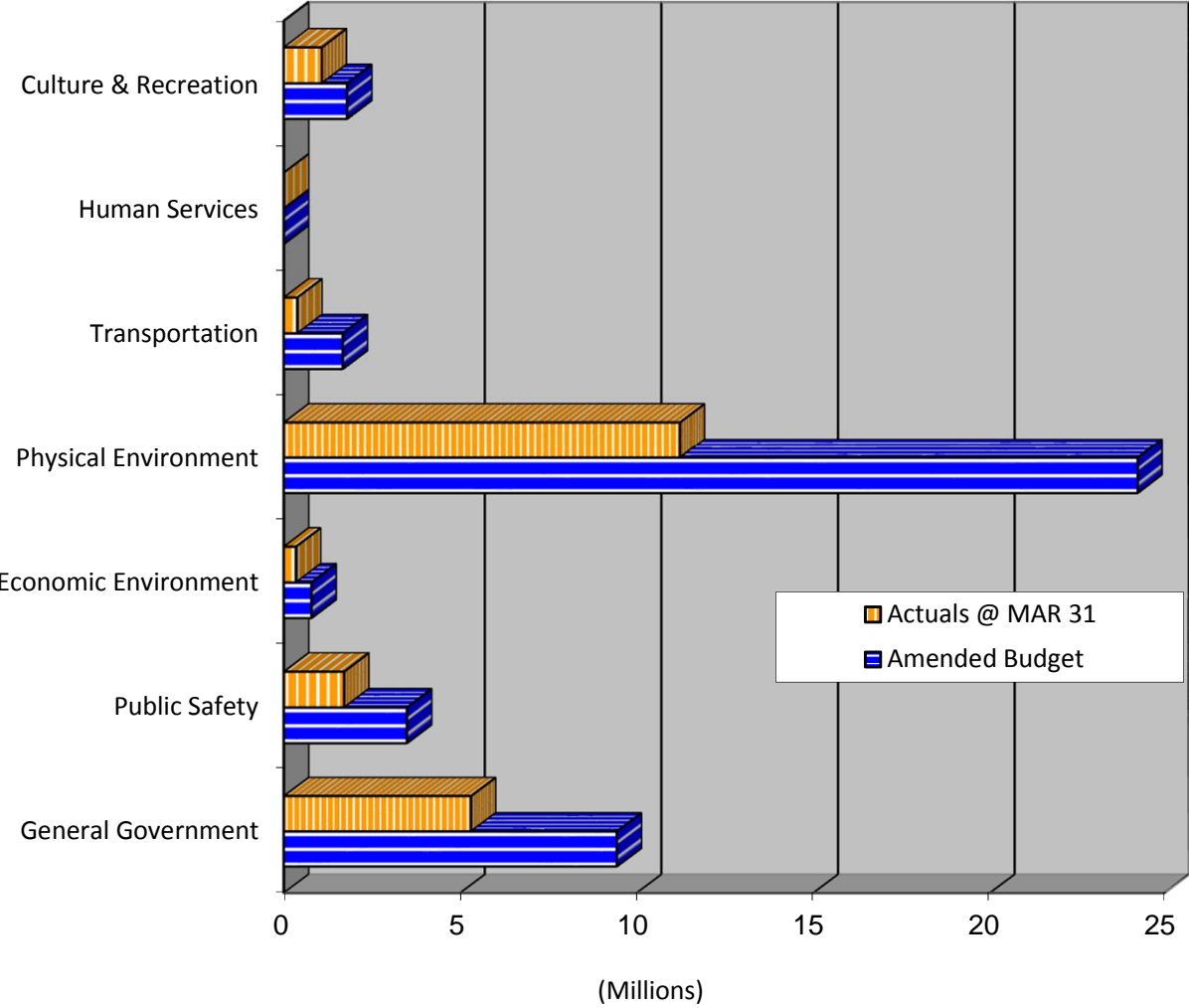
Overall, City expenditures and encumbrances are at 48% of budget for the period. The Personal Services category is at 47% of budget for the fiscal year. The Operating Expenditures category is at 53%, with encumbrances for legal and residential waste collection services of approximately \$462K. Capital Outlay is at 26%, Debt Service is 77%, Grants & Aids is 27% and Non-Operating Expenditures are at 93%. Encumbrances for future expenditures account for 9.7% (aprox. \$1.9M) 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 48% of budget with General Government expenses at 56%, Public Safety at 49%, Economic Environment at 44%, Physical Environment at 46% (Enterprise Funds, Water Collection and Distribution & residential waste collection services), Transportation at 23%, and Culture & Recreation at 60%.



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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.

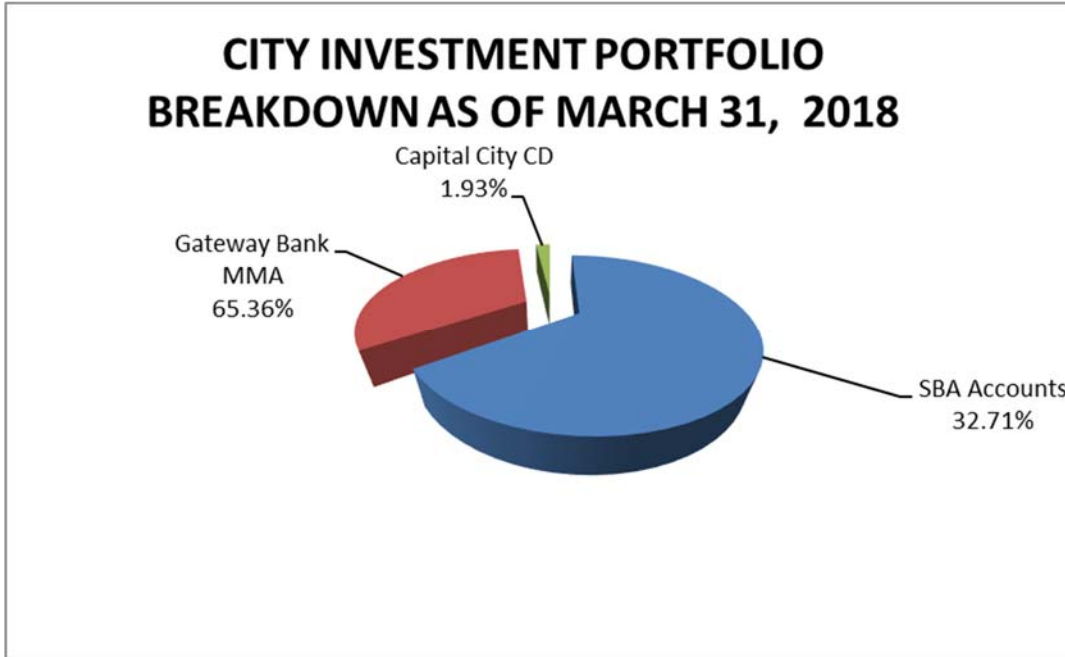
### **Conclusion**

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.

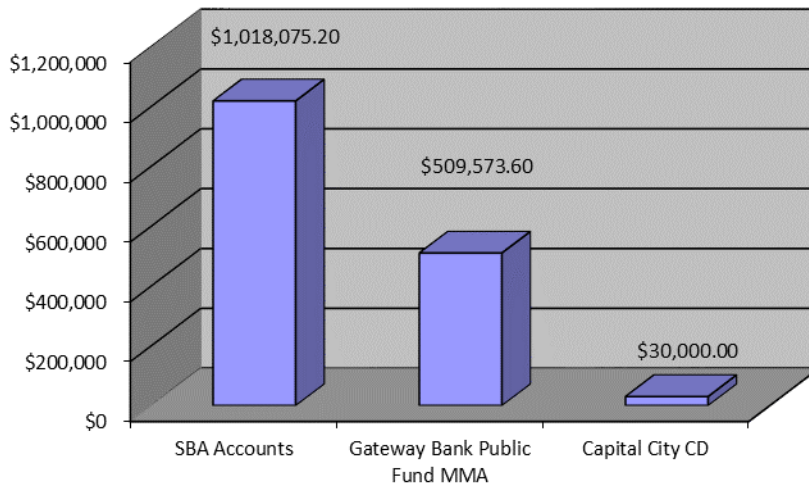


## INVESTMENTS AND CASH

As of March 31, 2018, the City's investment portfolio totaled **\$1,557,648.80**. 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 MARCH 31, 2018



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## INVESTMENTS AND CASH

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As of March 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 **\$21,052,101.62**. 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:

<b>Bank Account</b>	<b>March Balance</b>	<b>Percentage of Total</b>
Operating Account	\$17,319,140.36	82.27%
Payroll Account	\$7,861.99	0.04%
CRA Account	\$787,737.06	3.74%
Police Forfeiture Account	\$10,450.81	0.05%
Section 108 Account	\$138,713.34	0.66%
Project Legacy Account	\$0.00	0.00%
Series 2016 Repayment Account	\$411,320.45	1.95%
Deposit Account	\$1,694,534.50	8.05%
Series 2016 Projects	\$230,555.21	1.10%
Explorer Account	\$6,908.94	0.03%
SRF Repayment Account	\$215,854.26	1.03%
Heritage Oaks Account	\$229,024.70	1.09%
<b>TOTAL</b>	<b>\$21,052,101.62</b>	<b>100.00%</b>