

City of  
**ALACHUA**

THE GOOD LIFE COMMUNITY

**FINANCE DEPARTMENT  
FISCAL ANALYSIS  
FOR THE PERIOD ENDING  
FEBRUARY 28, 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  
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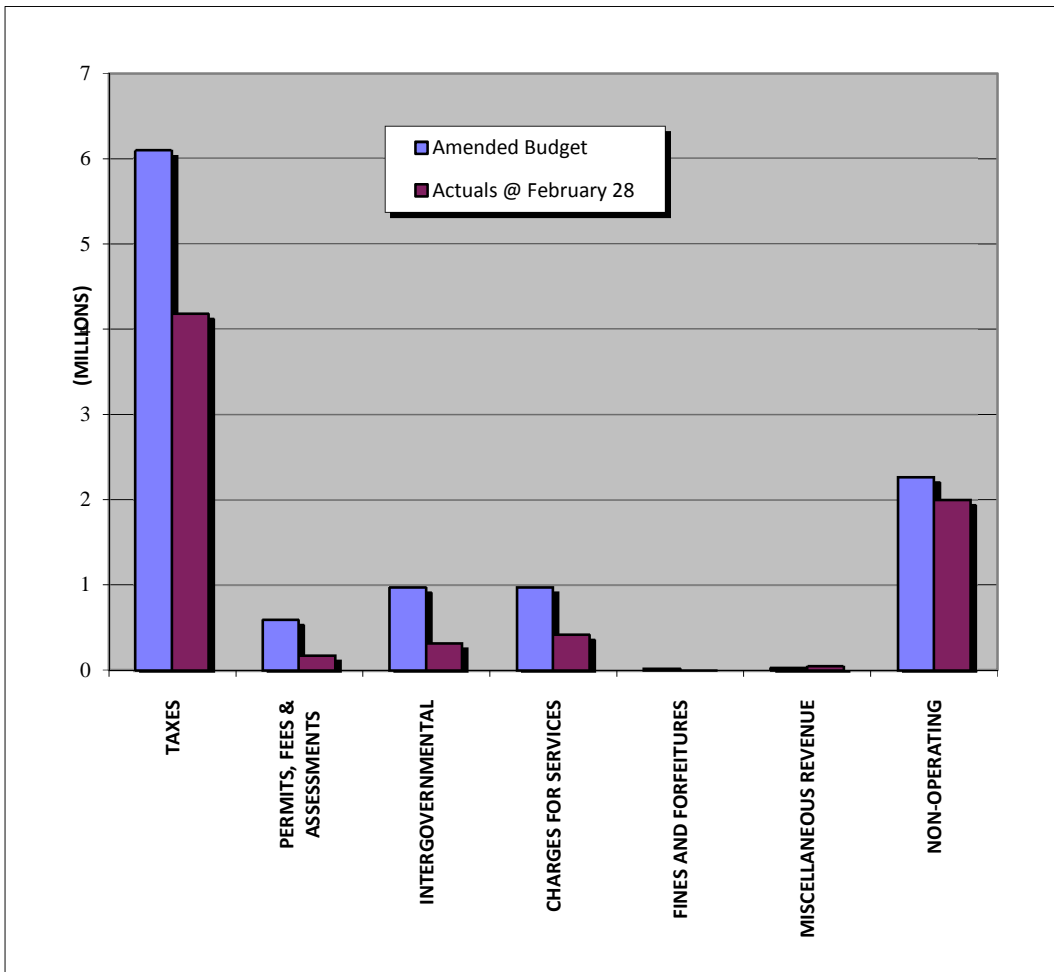
**GENERAL FUND**

**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	4,181,032	69%
PERMITS, FEES & ASSESSMENTS	595,700	595,700	181,808	31%
INTERGOVERNMENTAL	974,961	974,961	321,349	33%
CHARGES FOR SERVICES	977,364	977,364	422,803	43%
FINES AND FORFEITURES	27,000	27,000	5,750	21%
MISCELLANEOUS REVENUE	40,550	40,550	50,229	124%
NON-OPERATING	2,271,690	2,271,690	2,000,000	88%
	<b>10,980,354</b>	<b>10,980,354</b>	<b>7,162,971</b>	<b>65%</b>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	5,066,730	5,030,237	2,395,784	48%
PUBLIC SAFETY	3,402,081	3,402,081	1,266,513	37%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	668,300	704,793	693,187	98%
TRANSPORTATION	967,090	967,090	266,323	28%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	876,153	876,153	358,483	41%
	<b>10,980,354</b>	<b>10,980,354</b>	<b>4,980,290</b>	<b>45%</b>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	5,940,542	5,900,542	2,247,998	38%
OPERATING EXPENDITURES	2,700,930	2,783,423	1,679,290	60%
CAPITAL OUTLAY	1,020,202	1,014,202	47,169	5%
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%
	<b>10,980,354</b>	<b>10,980,354</b>	<b>4,980,290</b>	<b>45%</b>

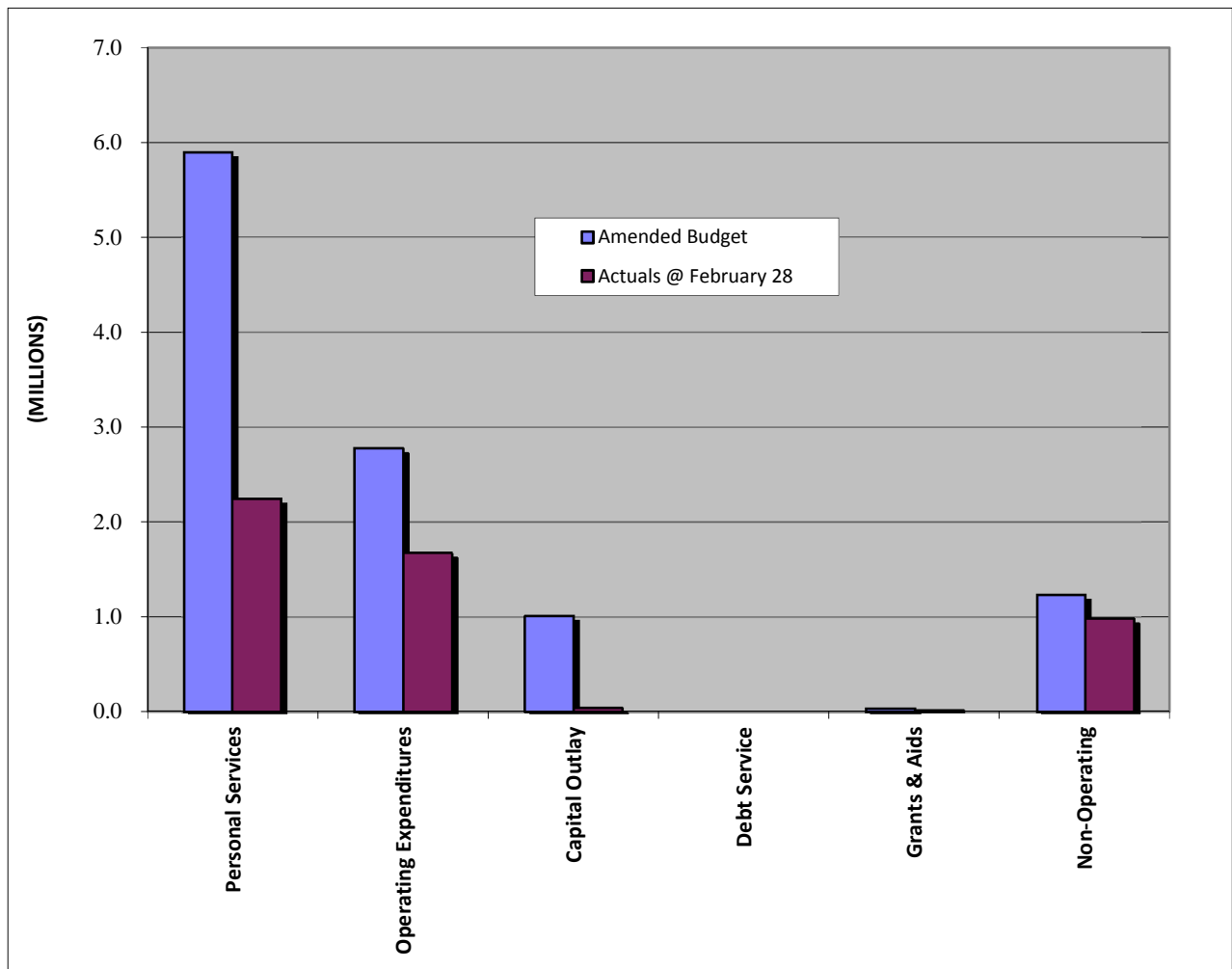
### Revenues by Major Category General Fund

As of February 28, 2018, the City of Alachua collected 65% of budgeted General Fund revenues. Tax collections are at 69%. 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 31%. The Intergovernmental Revenues are at 33%. Charges for Services are at 43%, Fines & Forfeitures are at 21%, Miscellaneous Revenues are at 124% and Non-Operating Revenues are at 88%.



## Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 45%. Personal Services are at 38% with Operating Expenditures at 60%. The Capital Outlay category is at 5%, Grants & Aids are 46% and Non-Operating expenditures are at 80%. Encumbrances for legal and residential waste collection account for 11% of the expense line total (aprox. \$527K).



CITY OF ALACHUA  
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GENERAL FUND REVENUES

REVENUE SOURCE	FY 17/18 APPROVED BUDGET	FY 17/18 AMENDED BUDGET	YEAR TO DATE FY 17/18	PERCENT COLLECTED
<b><u>TAXES</u></b>				
AD VALOREM TAXES	4,065,604	4,065,604	3,462,372	85%
LOCAL OPTION FUEL TAXES	253,152	253,152	81,062	32%
UTILITY SERVICES TAXES	1,400,000	1,400,000	480,634	34%
COMMUNICATIONS SERVICES TAXES	326,333	326,333	107,486	33%
LOCAL BUSINESS TAXES	48,000	48,000	49,478	103%
<b>SUBTOTAL</b>	<b>6,093,089</b>	<b>6,093,089</b>	<b>4,181,032</b>	<b>69%</b>
<b><u>PERMITS, FEES AND ASSESSMENTS</u></b>				
BUILDING PERMITS	295,700	295,700	75,922	26%
FRANCHISE FEES	300,000	300,000	105,886	35%
<b>SUBTOTAL</b>	<b>595,700</b>	<b>595,700</b>	<b>181,808</b>	<b>31%</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
STATE-SHARED REVENUES	974,961	974,961	321,349	33%
GRANTS	0	0	0	0%
<b>SUBTOTAL</b>	<b>974,961</b>	<b>974,961</b>	<b>321,349</b>	<b>33%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
GENERAL GOVERNMENT	70,275	70,275	33,100	47%
PUBLIC SAFETY	86,729	86,729	46,245	53%
PHYSICAL ENVIRONMENT	792,360	792,360	331,018	42%
TRANSPORTATION	0	0	0	0%
CULTURE & RECREATION	28,000	28,000	12,440	44%
OTHER CHARGES FOR SVCS	0	0	0	0%
<b>SUBTOTAL</b>	<b>977,364</b>	<b>977,364</b>	<b>422,803</b>	<b>43%</b>
<b><u>FINES &amp; FORFEITURES</u></b>				
FINES & FORFEITURES	27,000	27,000	5,690	21%
OTHER FINES & FORFEITURES	0	0	60	NA+
<b>SUBTOTAL</b>	<b>27,000</b>	<b>27,000</b>	<b>5,750</b>	<b>21%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST EARNINGS	7,250	7,250	14,068	194%
RENTS & ROYALTIES	100	100	24,390	24390%
OTHER MISCELLANEOUS REVENUE	33,200	33,200	11,771	35%
<b>SUBTOTAL</b>	<b>40,550</b>	<b>40,550</b>	<b>50,229</b>	<b>124%</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>10,980,354</b>	<b>7,162,971</b>	<b>65%</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>CITY COMMISSION</b>						
PERSONAL SERVICES	110,070	43,033	39%	0	0%	39%
OPERATING EXPENDITURES	32,377	8,939	28%	0	0%	28%
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>51,973</b>	<b>36%</b>	<b>0</b>	<b>0%</b>	<b>36%</b>
<b>CITY MANAGER'S OFFICE</b>						
PERSONAL SERVICES	531,943	196,130	37%	0	0%	37%
OPERATING EXPENDITURES	33,453	7,502	22%	0	0%	22%
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>203,632</b>	<b>36%</b>	<b>0</b>	<b>0%</b>	<b>36%</b>
<b>DEPUTY CITY CLERK</b>						
PERSONAL SERVICES	137,840	53,906	39%	0	0%	39%
OPERATING EXPENDITURES	38,521	16,669	43%	0	0%	43%
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>70,575</b>	<b>40%</b>	<b>0</b>	<b>0%</b>	<b>40%</b>
<b>CITY ATTORNEY</b>						
OPERATING EXPENDITURES	182,194	41,100	23%	88,744	49%	71%
<b>TOTAL EXPENDITURES</b>	<b>182,194</b>	<b>41,100</b>	<b>23%</b>	<b>88,744</b>	<b>49%</b>	<b>71%</b>
<b>INFORMATION &amp; TECHNOLOGY SERVICES</b>						
PERSONAL SERVICES	101,031	54,923	54%	0	0%	54%
OPERATING EXPENDITURES	95,771	26,167	27%	36,369	38%	65%
CAPITAL OUTLAY	150,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>346,802</b>	<b>81,089</b>	<b>23%</b>	<b>36,369</b>	<b>10%</b>	<b>34%</b>
<b>FINANCE</b>						
PERSONAL SERVICES	430,458	150,118	35%	0	0%	35%
OPERATING EXPENDITURES	74,782	50,787	68%	6,250	8%	76%
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>200,906</b>	<b>40%</b>	<b>6,250</b>	<b>1%</b>	<b>41%</b>



CITY OF ALACHUA  
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GENERAL FUND EXPENDITURES  
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 17/18 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<b><u>HUMAN RESOURCES</u></b>						
PERSONAL SERVICES	139,029	53,154	38%	0	0%	38%
OPERATING EXPENDITURES	43,821	17,374	40%	2,700	6%	46%
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>70,529</b>	<b>39%</b>	<b>2,700</b>	<b>1%</b>	<b>40%</b>
<b><u>FACILITIES MAINTENANCE</u></b>						
PERSONAL SERVICES	360,910	132,905	37%	0	0%	37%
OPERATING EXPENDITURES	146,797	56,386	38%	12,235	8%	47%
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>189,291</b>	<b>36%</b>	<b>12,235</b>	<b>2%</b>	<b>39%</b>
<b><u>GRANTS &amp; CONTRACTS</u></b>						
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%
<b>TOTAL EXPENDITURES</b>	<b>70,443</b>	<b>346</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b><u>CP&amp;D-PLANNING &amp; DEVELOPMENT</u></b>						
PERSONAL SERVICES	335,073	130,325	39%	0	0%	39%
OPERATING EXPENDITURES	90,372	11,048	12%	0	0%	12%
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>141,373</b>	<b>33%</b>	<b>0</b>	<b>0%</b>	<b>33%</b>
<b><u>COMPLIANCE &amp; RISK MANAGEMENT</u></b>						
PERSONAL SERVICES	356,246	115,195	32%	0	0%	32%
OPERATING EXPENDITURES	53,545	3,895	7%	0	0%	7%
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>119,091</b>	<b>29%</b>	<b>0</b>	<b>0%</b>	<b>29%</b>
<b><u>CP&amp;D-BEAUTIFICATION BOARD</u></b>						
OPERATING EXPENDITURES	20,000	5,014	25%	5,338	27%	52%
<b>TOTAL EXPENDITURES</b>	<b>20,000</b>	<b>5,014</b>	<b>25%</b>	<b>5,338</b>	<b>27%</b>	<b>52%</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>SPECIAL EXPENSE</b>						
PERSONAL SERVICES	11,400	0	0%	0	0%	0%
OPERATING EXPENDITURES	107,974	20,326	19%	43,070	40%	59%
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%
<b>TOTAL EXPENDITURES</b>	<b>1,481,561</b>	<b>1,026,161</b>	<b>69%</b>	<b>43,070</b>	<b>3%</b>	<b>72%</b>
<b>PS-SOLID WASTE DISPOSAL</b>						
OPERATING EXPENDITURES	704,793	255,219	36%	437,968	62%	98%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>704,793</b>	<b>255,219</b>	<b>36%</b>	<b>437,968</b>	<b>62%</b>	<b>98%</b>
<b>PS-PUBLIC WORKS</b>						
PERSONAL SERVICES	388,941	149,516	38%	0	0%	38%
OPERATING EXPENDITURES	236,249	64,388	27%	35,290	15%	42%
CAPITAL OUTLAY	341,900	13,232	4%	3,897	1%	5%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>967,090</b>	<b>227,136</b>	<b>23%</b>	<b>39,187</b>	<b>4%</b>	<b>28%</b>
<b>FIRE RESCUE SERVICES</b>						
OPERATING EXPENDITURES	10,858	1,887	17%	1,650	15%	33%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>10,858</b>	<b>1,887</b>	<b>17%</b>	<b>1,650</b>	<b>15%</b>	<b>33%</b>
<b>BUILDING INSPECTIONS</b>						
PERSONAL SERVICES	164,803	62,964	38%	0	0%	38%
OPERATING EXPENDITURES	31,499	4,870	15%	0	0%	15%
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>67,835</b>	<b>35%</b>	<b>0</b>	<b>0%</b>	<b>35%</b>
<b>APD-PATROL &amp; ADMIN</b>						
PERSONAL SERVICES	2,067,886	861,087	42%	0	0%	42%
OPERATING EXPENDITURES	379,740	140,930	37%	26,331	7%	44%
CAPITAL OUTLAY	129,400	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>2,577,026</b>	<b>1,002,017</b>	<b>39%</b>	<b>26,331</b>	<b>1%</b>	<b>40%</b>

CITY OF ALACHUA  
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GENERAL FUND EXPENDITURES  
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 17/18 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<b><u>APD-COMMUNICATIONS</u></b>						
PERSONAL SERVICES	378,156	121,513	32%	0	0%	32%
OPERATING EXPENDITURES	19,248	6,974	36%	0	0%	36%
CAPITAL OUTLAY	191,902	0	0%	28,633	15%	15%
<b>TOTAL EXPENDITURES</b>	<b>589,306</b>	<b>128,487</b>	<b>22%</b>	<b>28,633</b>	<b>5%</b>	<b>27%</b>
<b><u>APD-SCHOOL CROSSING GUARDS</u></b>						
OPERATING EXPENDITURES	23,589	9,382	40%	0	0%	40%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>23,589</b>	<b>9,382</b>	<b>40%</b>	<b>0</b>	<b>0%</b>	<b>40%</b>
<b><u>APD-EXPLORERS PROGRAM</u></b>						
OPERATING EXPENDITURES	2,000	291	15%	0	0%	15%
<b>TOTAL EXPENDITURES</b>	<b>2,000</b>	<b>291</b>	<b>15%</b>	<b>0</b>	<b>0%</b>	<b>15%</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	123,176	38%	0	0%	38%
OPERATING EXPENDITURES	446,841	170,599	38%	63,301	14%	52%
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>295,182</b>	<b>34%</b>	<b>63,301</b>	<b>7%</b>	<b>41%</b>
<b>GENERAL FUND</b>	<b>10,980,354</b>	<b>4,188,514</b>	<b>38%</b>	<b>791,776</b>	<b>7%</b>	<b>45%</b>

**CITY OF ALACHUA  
FINANCE DEPARTMENT ANALYSIS  
FOR THE PERIOD ENDING FEBRUARY 28, 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	213,103	42%
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	682	25%
MISCELLANEOUS REVENUE	7,200	22,200	20,470	92%
NON-OPERATING	911,119	911,119	172,191	19%
	<b>1,706,724</b>	<b>1,721,724</b>	<b>685,940</b>	<b>40%</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	300,777	39%
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	404,925	46%
	<b>1,706,724</b>	<b>1,721,724</b>	<b>709,492</b>	<b>41%</b>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	78,492	78,492	35,512	45%
OPERATING EXPENDITURES	392,952	406,162	182,552	45%
CAPITAL OUTLAY	1,096,000	1,097,790	441,788	40%
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>709,492</b>	<b>41%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
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SPECIAL REVENUE FUNDS REVENUE

REVENUE SOURCE	FY 17/18 APPROVED BUDGET	FY 17/18 AMENDED BUDGET	RECEIVED TO DATE FY 17/18	PERCENT COLLECTED
<b><u>TAXES</u></b>				
DISCRETIONARY SALES SURTAX	504,000	504,000	213,103	42%
<b>SUBTOTAL</b>	<b>504,000</b>	<b>504,000</b>	<b>213,103</b>	<b>42%</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	682	25%
<b>SUBTOTAL</b>	<b>2,700</b>	<b>2,700</b>	<b>682</b>	<b>25%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST INCOME	200	200	1,107	554%
RENTALS AND LEASES	7,000	7,000	3,450	49%
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>20,470</b>	<b>92%</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>685,940</b>	<b>40%</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>ADDT'L COURT COST-\$2 FOR LEO TRAINING FUND</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>WILD SPACES PUBLIC PLACES FUND</b>						
OPERATING EXPENDITURES	0	12,180	NA-	0	0%	NA-
CAPITAL OUTLAY	822,000	194,969	24%	175,086	21%	45%
<b>TOTAL EXPENDITURES</b>	<b>822,000</b>	<b>207,149</b>	<b>25%</b>	<b>175,086</b>	<b>21%</b>	<b>47%</b>
<b>EXPLORER SPECIAL REVENUE FUND</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>TREE BANK FUND</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>TK BASIN SPECIAL ASSESSMENT</b>						
OPERATING EXPENDITURES	23,663	1,200	5%	2,400	10%	15%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>23,663</b>	<b>1,200</b>	<b>5%</b>	<b>2,400</b>	<b>10%</b>	<b>15%</b>
<b>DONATION FUND</b>						
OPERATING EXPENDITURES	54,908	21,187	39%	214	0%	39%
CAPITAL OUTLAY	0	0	0%	1,289	0%	0%
NON OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>54,908</b>	<b>21,187</b>	<b>39%</b>	<b>1,503</b>	<b>3%</b>	<b>41%</b>
<b>CRA FUND</b>						
PERSONAL SERVICES	78,492	35,512	45%	0	0%	45%
OPERATING EXPENDITURES	286,159	84,019	29%	61,162	21%	51%
CAPITAL OUTLAY	275,790	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%
<b>TOTAL EXPENDITURES</b>	<b>779,721</b>	<b>210,268</b>	<b>27%</b>	<b>90,509</b>	<b>12%</b>	<b>39%</b>
<b>SPECIAL REVENUE FUNDS</b>	<b>1,721,724</b>	<b>439,994</b>	<b>26%</b>	<b>269,498</b>	<b>16%</b>	<b>41%</b>

**CITY OF ALACHUA  
FINANCE DEPARTMENT ANALYSIS  
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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	26	26%
NON-OPERATING	1,008,318	1,008,318	876,240	87%
	<u>1,008,418</u>	<u>1,008,418</u>	<u>876,266</u>	<u>87%</u>
<b>EXPENSES:</b>				
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%
	<u>1,008,418</u>	<u>1,008,418</u>	<u>432,180</u>	<u>43%</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	432,180	43%
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>432,180</u>	<u>43%</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	26	26%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
<b>SUBTOTAL</b>	<b>100</b>	<b>100</b>	<b>26</b>	<b>26%</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>876,266</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	424,506	65%	0	0%	65%
<b>TOTAL EXPENDITURES</b>	<b>651,801</b>	<b>424,506</b>	<b>65%</b>	<b>0</b>	<b>0%</b>	<b>65%</b>
<b>DEBT SERVICE FUND</b>	<b>1,008,418</b>	<b>432,180</b>	<b>43%</b>	<b>0</b>	<b>0%</b>	<b>43%</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	400,000	0	0%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	0	0	13	NA+
NON-OPERATING	342,444	342,444	300,000	88%
	<u>742,444</u>	<u>742,444</u>	<u>300,013</u>	<u>40%</u>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	300,000	300,000	0	0%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	405,766	405,766	2,900	1%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	36,678	36,678	228,338	623%
	<u>742,444</u>	<u>742,444</u>	<u>231,238</u>	<u>31%</u>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	310,887	310,951	21,804	7%
CAPITAL OUTLAY	431,557	431,493	209,434	49%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	0	0	0	0%
POWER COSTS	0	0	0	0%
	<u>742,444</u>	<u>742,444</u>	<u>231,238</u>	<u>31%</u>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
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CAPITAL PROJECTS 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>				
FEDERAL GRANTS	0	0	0	0%
STATE GRANTS	0	0	0	0%
GRANTS FROM OTHER LOCAL UNITS	400,000	400,000	0	0%
<b>SUBTOTAL</b>	<b>400,000</b>	<b>400,000</b>	<b>0</b>	<b>0%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST INCOME	0	0	13	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>13</b>	<b>NA+</b>
<b><u>NON OPERATING</u></b>				
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%
<b>SUBTOTAL</b>	<b>342,444</b>	<b>342,444</b>	<b>300,000</b>	<b>88%</b>
<b>CAPITAL PROJECTS FUNDS</b>	<b>742,444</b>	<b>742,444</b>	<b>300,013</b>	<b>40%</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>MILL CREEK SINK FUND</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>HERITAGE OAKS</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>SAN FELASCO CONSERVATION CORRIDOR</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>MUNICIPAL COMPLEX</b>						
OPERATING EXPENDITURES	300,000	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>300,000</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b>CDBG - NEIGHBORHOOD REVITALIZATION</b>						
OPERATING EXPENDITURES	0	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b>PROJECT LEGACY</b>						
OPERATING EXPENDITURES	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>742,444</b>	<b>32,957</b>	<b>4%</b>	<b>198,281</b>	<b>27%</b>	<b>31%</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	7,537,451	42%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	265,860	265,860	126,862	48%
NON-OPERATING	4,229,436	4,229,436	0	0%
	<b>22,412,815</b>	<b>22,412,815</b>	<b>7,664,313</b>	<b>34%</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	9,258,400	41%
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>9,258,400</b>	<b>41%</b>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	1,497,264	1,497,264	515,179	34%
OPERATING EXPENDITURES	1,515,896	1,515,896	657,371	43%
CAPITAL OUTLAY	4,499,419	4,499,419	399,760	9%
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	2,549,035	29%
	<b>22,412,815</b>	<b>22,412,815</b>	<b>9,258,400</b>	<b>41%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
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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	5,871,193	43%
PHYSICAL ENVIRONMENT-WATER	1,685,482	1,685,482	659,661	39%
PHYSICAL ENVIRONMENT-WASTEWATER	2,529,240	2,529,240	982,055	39%
PHYSICAL ENVIRONMENT-MOSQUITO	58,200	58,200	24,542	42%
<b>SUBTOTAL</b>	<b>17,917,519</b>	<b>17,917,519</b>	<b>7,537,451</b>	<b>42%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST EARNINGS	8,760	8,760	24,522	280%
RENTS & ROYALTIES	29,000	29,000	0	0%
OTHER MISCELLANEOUS REVENUE	228,100	228,100	102,340	45%
<b>SUBTOTAL</b>	<b>265,860</b>	<b>265,860</b>	<b>126,862</b>	<b>48%</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>7,664,313</b>	<b>34%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING FEBRUARY 28, 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	297,718	33%	0	0%	33%
OPERATING EXPENDITURES	446,634	122,793	27%	102,485	23%	50%
CAPITAL OUTLAY	2,258,897	61,164	3%	197,578	9%	11%
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	2,549,035	29%	0	0%	29%
<b>TOTAL EXPENDITURES</b>	<b>16,072,681</b>	<b>6,267,039</b>	<b>39%</b>	<b>300,063</b>	<b>2%</b>	<b>41%</b>
<b><u>WATER UTILITY</u></b>						
PERSONAL SERVICES	195,113	65,992	34%	0	0%	34%
OPERATING EXPENDITURES	369,849	140,725	38%	37,631	10%	48%
CAPITAL OUTLAY	1,038,370	12,111	1%	18,394	2%	3%
DEBT SERVICE	84,924	2,068	2%	0	0%	2%
NON OPERATING	1,115,935	1,065,935	96%	0	0%	96%
<b>TOTAL EXPENDITURES</b>	<b>2,804,191</b>	<b>1,286,831</b>	<b>46%</b>	<b>56,025</b>	<b>2%</b>	<b>48%</b>
<b><u>WASTEWATER UTILITY</u></b>						
PERSONAL SERVICES	390,733	149,767	38%	0	0%	38%
OPERATING EXPENDITURES	674,378	206,212	31%	47,109	7%	38%
CAPITAL OUTLAY	1,191,652	15,126	1%	93,853	8%	9%
DEBT SERVICE	631,439	288,030	46%	0	0%	46%
NON OPERATING	579,929	529,929	91%	0	0%	91%
<b>TOTAL EXPENDITURES</b>	<b>3,468,131</b>	<b>1,189,064</b>	<b>34%</b>	<b>140,962</b>	<b>4%</b>	<b>38%</b>
<b><u>MOSQUITO CONTROL</u></b>						
PERSONAL SERVICES	7,513	1,702	23%	0	0%	23%
OPERATING EXPENDITURES	25,035	416	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>18,416</b>	<b>27%</b>	<b>0</b>	<b>0%</b>	<b>27%</b>
<b>ENTERPRISE FUNDS</b>	<b>22,412,815</b>	<b>8,761,350</b>	<b>39%</b>	<b>497,050</b>	<b>2%</b>	<b>41%</b>

**CITY OF ALACHUA  
FINANCE DEPARTMENT ANALYSIS  
FOR THE PERIOD ENDING FEBRUARY 28, 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	3,894	519%
NON-OPERATING	3,740,716	3,740,716	2,472,954	66%
	<u>3,741,466</u>	<u>3,741,466</u>	<u>2,476,958</u>	<u>66%</u>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	3,067,809	3,067,809	1,652,389	54%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	673,657	673,657	207,157	31%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	<u>3,741,466</u>	<u>3,741,466</u>	<u>1,859,547</u>	<u>50%</u>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	1,608,408	1,608,408	538,790	33%
OPERATING EXPENDITURES	660,158	660,158	244,086	37%
CAPITAL OUTLAY	1,193,889	1,193,889	927,519	78%
DEBT SERVICE	229,011	229,011	149,151	65%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	50,000	50,000	0	0%
POWER COSTS	0	0	0	0%
	<u>3,741,466</u>	<u>3,741,466</u>	<u>1,859,547</u>	<u>50%</u>



CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING FEBRUARY 28, 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	3,894	519%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
<b>SUBTOTAL</b>	<b>750</b>	<b>750</b>	<b>3,894</b>	<b>519%</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>2,476,958</b>	<b>66%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING FEBRUARY 28, 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	99,067	41%	0	0%	41%
OPERATING EXPENDITURES	31,492	7,436	24%	0	0%	24%
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>106,503</b>	<b>39%</b>	<b>0</b>	<b>0%</b>	<b>39%</b>
<b><u>FAS / UTILITY BILLING</u></b>						
PERSONAL SERVICES	303,824	102,467	34%	0	0%	34%
OPERATING EXPENDITURES	129,213	59,627	46%	12,888	10%	56%
CAPITAL OUTLAY	28,689	8,081	28%	3,614	13%	41%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>461,726</b>	<b>170,175</b>	<b>37%</b>	<b>16,502</b>	<b>4%</b>	<b>40%</b>
<b><u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u></b>						
PERSONAL SERVICES	587,731	177,323	30%	0	0%	30%
OPERATING EXPENDITURES	200,035	35,513	18%	4,954	2%	20%
CAPITAL OUTLAY	26,000	5,592	22%	18,632	72%	93%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>813,766</b>	<b>218,429</b>	<b>27%</b>	<b>23,586</b>	<b>3%</b>	<b>30%</b>
<b><u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u></b>						
PERSONAL SERVICES	53,086	19,642	37%	0	0%	37%
OPERATING EXPENDITURES	26,991	8,784	33%	0	0%	33%
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>35,576</b>	<b>37%</b>	<b>0</b>	<b>0%</b>	<b>37%</b>
<b><u>ISF - COMPLIANCE AND RISK MANAGEMENT</u></b>						
PERSONAL SERVICES	31,777	12,664	40%	0	0%	40%
OPERATING EXPENDITURES	462	206	45%	0	0%	45%
<b>TOTAL EXPENDITURES</b>	<b>32,239</b>	<b>12,870</b>	<b>40%</b>	<b>0</b>	<b>0%</b>	<b>40%</b>
<b><u>ISF - FAS / INFORMATION</u></b>						
PERSONAL SERVICES	56,853	43	0%	0	0%	0%
OPERATING EXPENDITURES	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>56,853</b>	<b>43</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING FEBRUARY 28, 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	127,584	38%	0	0%	38%
OPERATING EXPENDITURES	271,965	51,422	19%	23,126	9%	27%
CAPITAL OUTLAY	69,200	5,025	7%	0	0%	7%
<b>TOTAL EXPENDITURES</b>	<b>673,657</b>	<b>184,031</b>	<b>27%</b>	<b>23,126</b>	<b>3%</b>	<b>31%</b>
<b><u>DEBT SERVICE FUND - SERIES 2016</u></b>						
DEBT SERVICE	229,011	149,151	65%	0	0%	65%
<b>TOTAL EXPENDITURES</b>	<b>229,011</b>	<b>149,151</b>	<b>65%</b>	<b>0</b>	<b>0%</b>	<b>65%</b>
<b><u>INTERNAL SERVICE FUND RESERVES</u></b>						
NON-OPERATING	50,000	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>50,000</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b><u>CP OPS/WAREHOUSE</u></b>						
OPERATING EXPENDITURES	0	29,612	NA-	10,518	NA-	NA-
CAPITAL OUTLAY	1,055,000	837,726	79%	41,699	4%	83%
OTHER DEBT COSTS	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>1,055,000</b>	<b>867,338</b>	<b>82%</b>	<b>52,217</b>	<b>5%</b>	<b>87%</b>
<b>INTERNAL SERVICE FUND</b>	<b>3,741,466</b>	<b>1,744,115</b>	<b>47%</b>	<b>115,431</b>	<b>3%</b>	<b>50%</b>

**CITY OF ALACHUA  
FINANCE DEPARTMENT ANALYSIS  
FOR THE PERIOD ENDING FEBRUARY 28, 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	4,394,135	67%
PERMITS, FEES & ASSESSMENTS	606,300	606,300	190,993	32%
INTERGOVERNMENTAL	1,646,066	1,646,066	591,768	36%
CHARGES FOR SERVICES	18,894,883	18,894,883	7,960,254	42%
FINES AND FORFEITURES	29,700	29,700	6,432	22%
MISCELLANEOUS REVENUE	314,460	329,460	201,494	61%
NON-OPERATING	12,503,723	12,503,723	5,821,385	47%
	<u>40,592,221</u>	<u>40,607,221</u>	<u>19,166,461</u>	<u>47%</u>

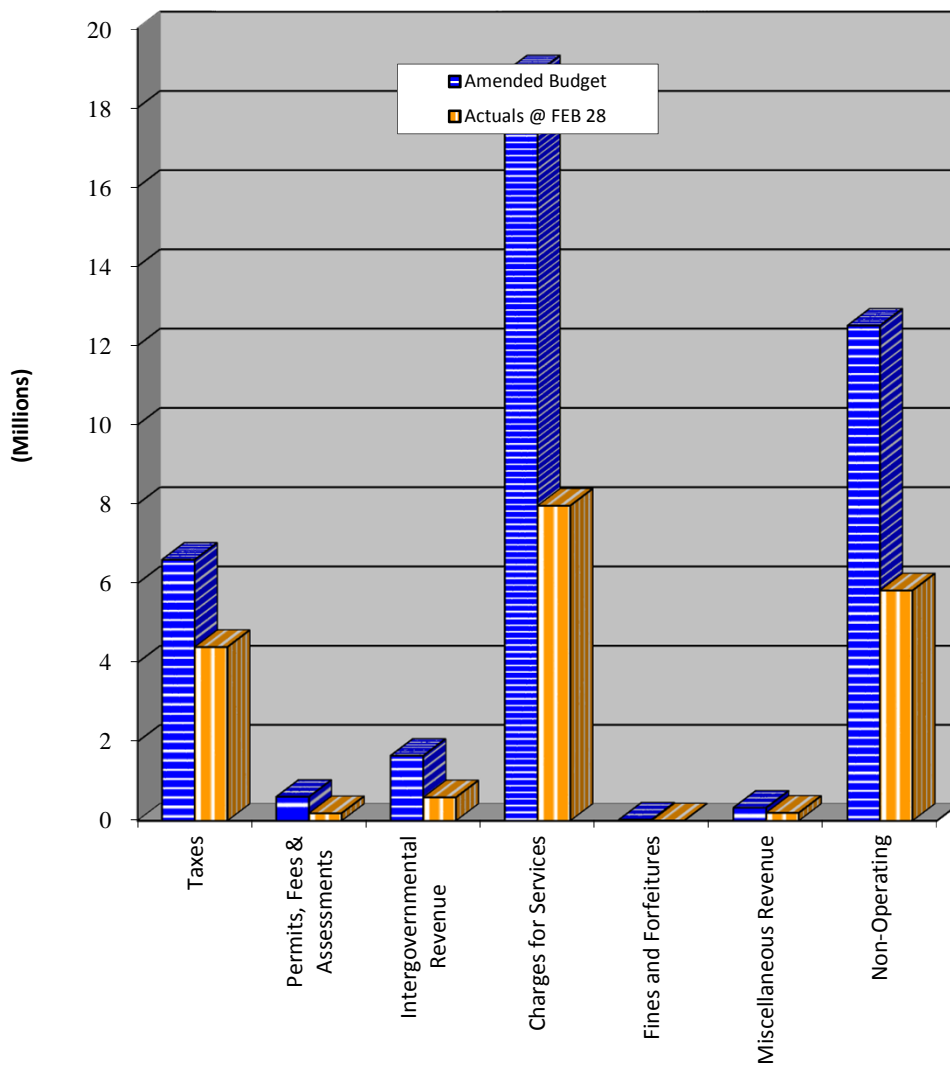
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	9,473,480	9,436,987	4,480,354	47%
PUBLIC SAFETY	3,413,909	3,413,909	1,266,703	37%
ECONOMIC ENVIRONMENT	779,721	779,721	300,777	39%
PHYSICAL ENVIRONMENT	24,184,201	24,220,694	10,165,244	42%
TRANSPORTATION	967,090	967,090	266,323	28%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	1,773,820	1,788,820	991,746	55%
	<u>40,592,221</u>	<u>40,607,221</u>	<u>17,471,147</u>	<u>43%</u>

**MAJOR EXPENDITURE CATEGORIES:**

PERSONAL SERVICES	9,124,706	9,084,706	3,337,479	37%
OPERATING EXPENDITURES	5,580,823	5,676,590	2,785,103	49%
CAPITAL OUTLAY	8,241,067	8,236,793	2,025,670	25%
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	2,549,035	29%
	<u>40,592,221</u>	<u>40,607,221</u>	<u>17,471,147</u>	<u>43%</u>

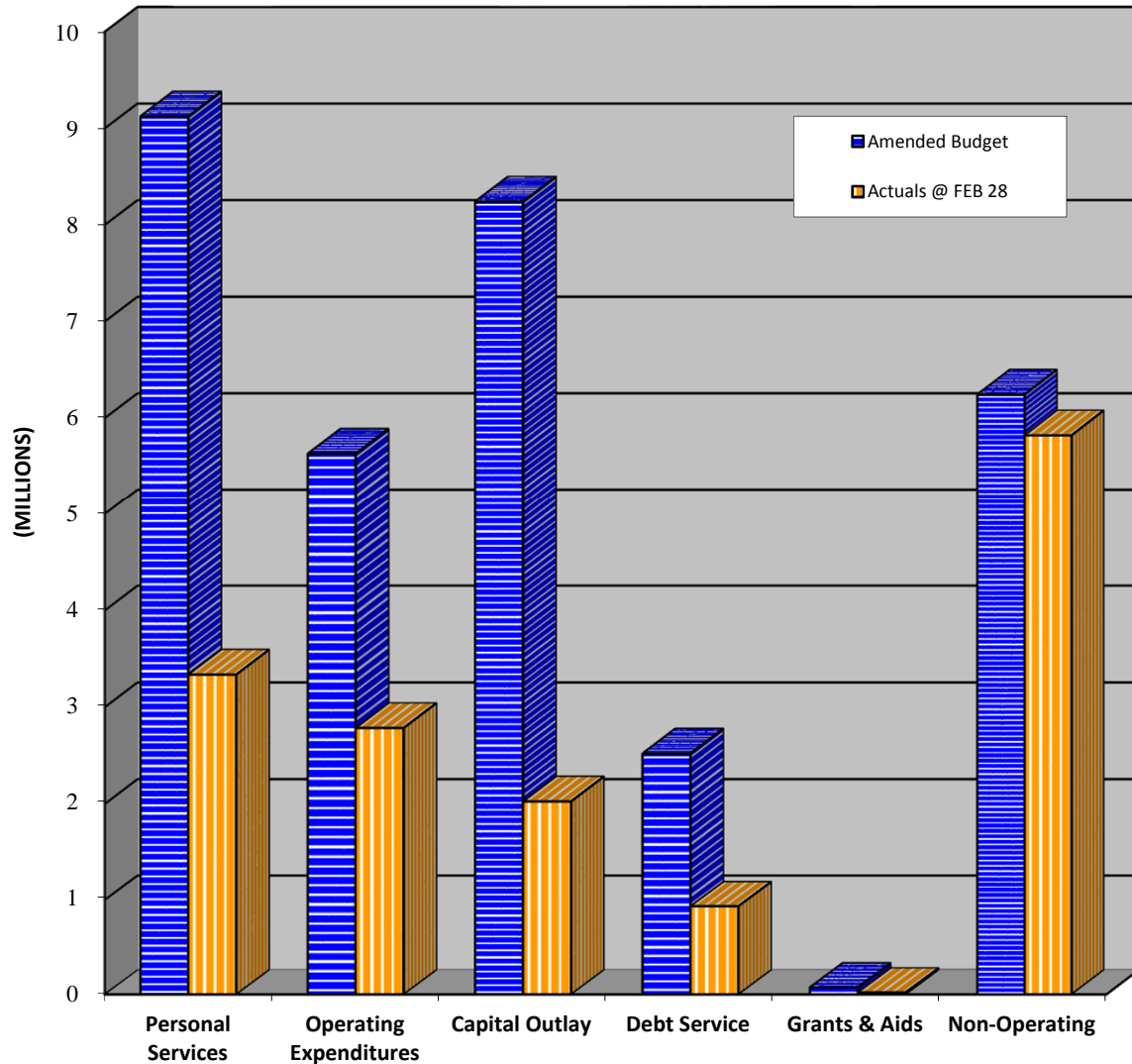
## Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 47% of budget for the fiscal year. Taxes are at 67% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (32%); Intergovernmental Revenue (36%); Charges for Services (42%); Fines and Forfeitures (22%); Miscellaneous Revenue (61%); and Non-Operating Revenue (47%).



## Expenditures by Major Category All City Funds

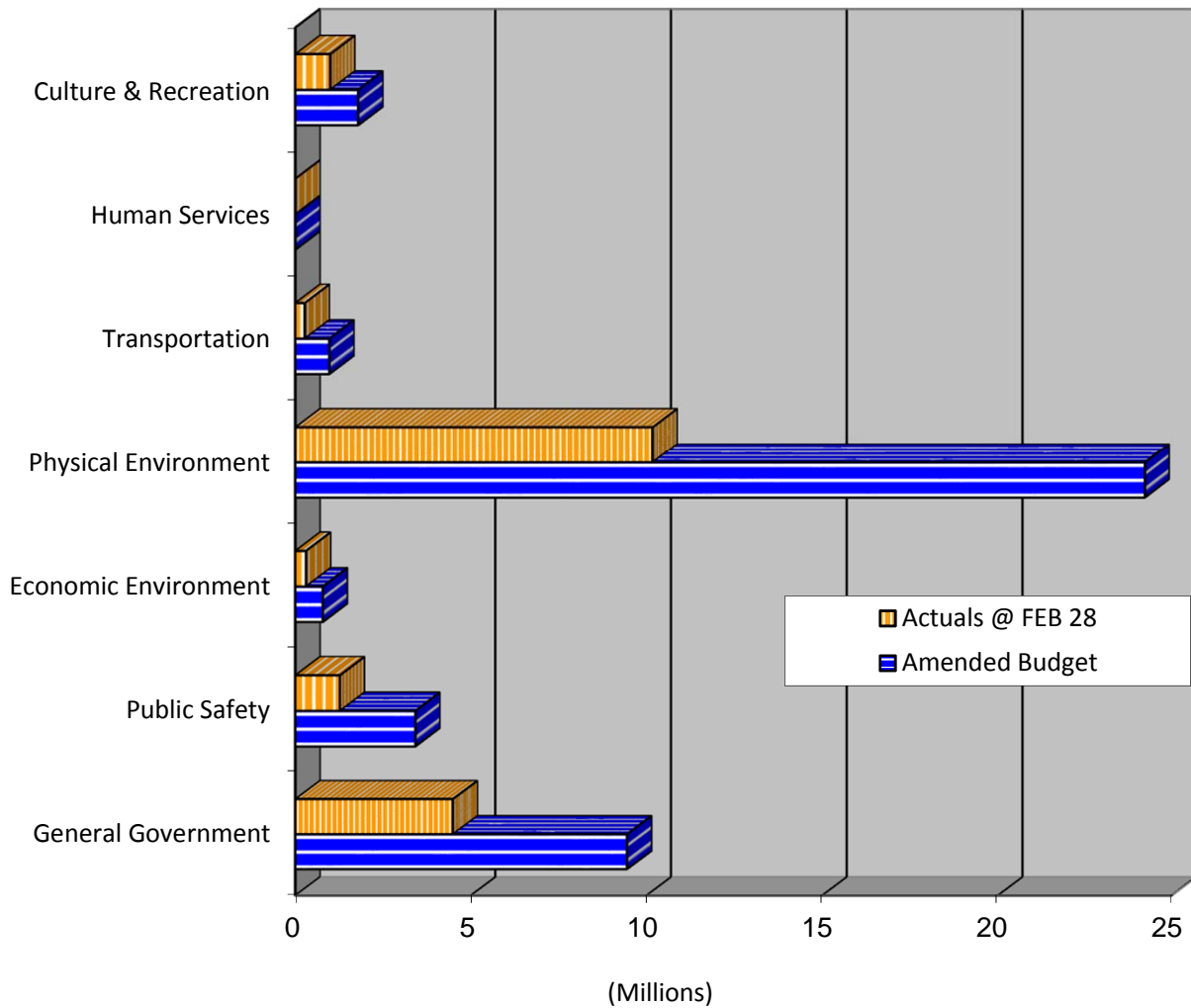
Overall, City expenditures and encumbrances are at 43% of budget for the period. The Personal Services category is at 37% of budget for the fiscal year. The Operating Expenditures category is at 49%, with encumbrances for legal and residential waste collection services of approximately \$527K. Capital Outlay is at 25%, Debt Service is 37%, Grants & Aids is 27% and Non-Operating Expenditures are at 93%. Encumbrances for future expenditures account for 11% (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 43% of budget with General Government expenses at 47%, Public Safety at 37%, Economic Environment at 39%, Physical Environment at 42% (Enterprise Funds, Water Collection and Distribution & residential waste collection services), Transportation at 28%, and Culture & Recreation at 55%.



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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.

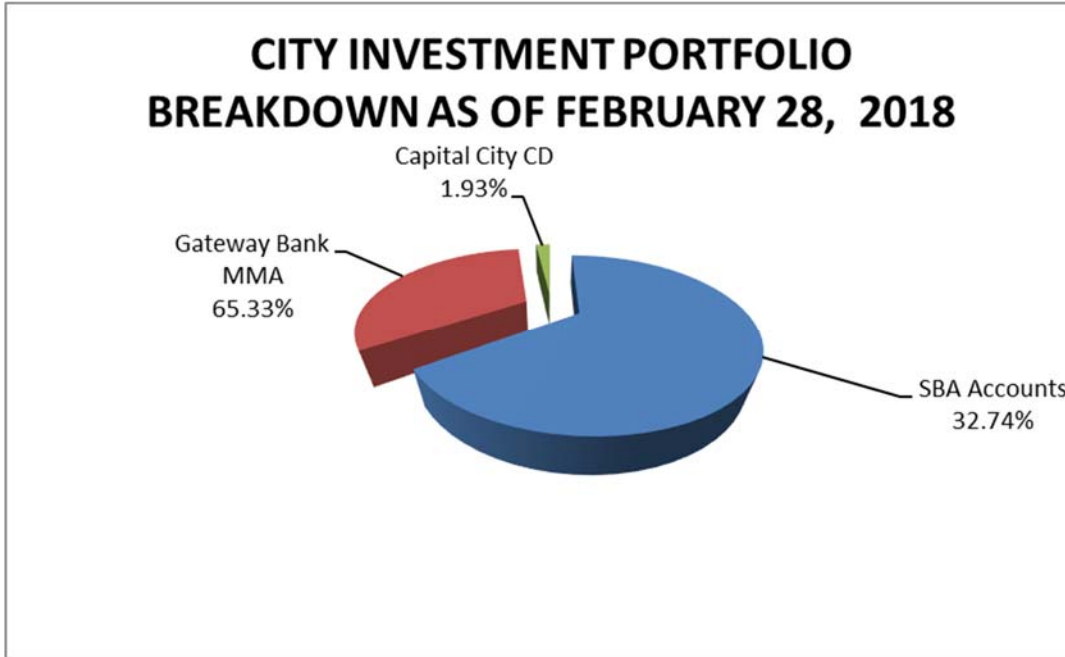
### **Conclusion**

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.

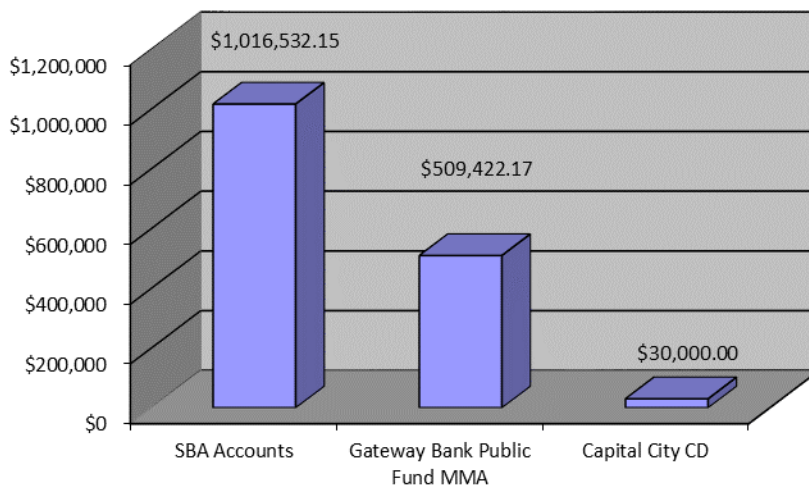


## INVESTMENTS AND CASH

As of February 28, 2018, the City's investment portfolio totaled **\$1,555,954.32**. 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 FEBRUARY 28, 2018



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## INVESTMENTS AND CASH

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As of February 28, 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 **\$21,836,498.78**. 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>February Balance</b>	<b>Percentage of Total</b>
Operating Account	\$17,642,512.82	80.79%
Payroll Account	\$177,986.15	0.82%
CRA Account	\$799,778.73	3.66%
Police Forfeiture Account	\$10,449.53	0.05%
Section 108 Account	\$81,401.22	0.37%
Project Legacy Account	\$0.00	0.00%
Series 2016 Repayment Account	\$638,602.77	2.92%
Deposit Account	\$1,694,534.50	7.76%
Series 2016 Projects	\$402,131.82	1.84%
Explorer Account	\$6,908.94	0.03%
SRF Repayment Account	\$153,167.60	0.70%
Heritage Oaks Account	\$229,024.70	1.05%
<b>TOTAL</b>	<b>\$21,836,498.78</b>	<b>100.00%</b>