

City of
ALACHUA

THE GOOD LIFE COMMUNITY

**FINANCE DEPARTMENT
FISCAL ANALYSIS
FOR THE PERIOD ENDING
APRIL 30, 2018**

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INTRODUCTION TO FISCAL ANALYSIS REPORT

Purpose

The fiscal analysis report is used to report the operating condition of the City, and where applicable, identify potential trends and, if necessary, recommends options for corrective action. The report first looks at all City Funds, and then looks at the major fund types (General Fund, Enterprise Funds, etc.). This report is merely a snapshot that fairly represents the City's financial position at a given point in time. While materially accurate, these are unaudited figures.

Defining Revenue

Revenues are the financial resources available to the City. The City of Alachua has variety of revenue sources. These revenue sources include taxes, permits and fees, charges for services, fines and forfeitures, grants, and other miscellaneous revenues.

Defining Expenditure

Expenditures constitute a use of financial resources. There are three basic types of expenditures: operating, capital and debt. Operating expenditures include the day-to-day expenses such as salaries, supplies, utilities, and equipment purchases. Capital expenditures include construction of roads, parks, buildings and the purchase of land.

Debt is the expense related to principal and interest on long-term bonds and notes issued by the City. Expenditures figures within this report include encumbrances. Encumbrances are expenditure commitments that have not yet been actually incurred.

Defining Expenditure Function

Expenditure functions are expenditure classifications according to the principal purposes for which expenditures are made. Examples are general government, public safety, economic environment, physical environment, transportation, and culture/recreation.

Defining Fund Balance

Fund balances are the funds carried over from the previous fiscal year. The City has a variety of uses for fund balance including reserve for future capital projects, for emergencies and catastrophes, for certain bond issues, and for other contingencies and expenditures.

Conclusion

The report gives a more comprehensive view by fund type of the financial operations of the City. The Finance Department welcomes any feedback you may have.

**CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING APRIL 30, 2018**

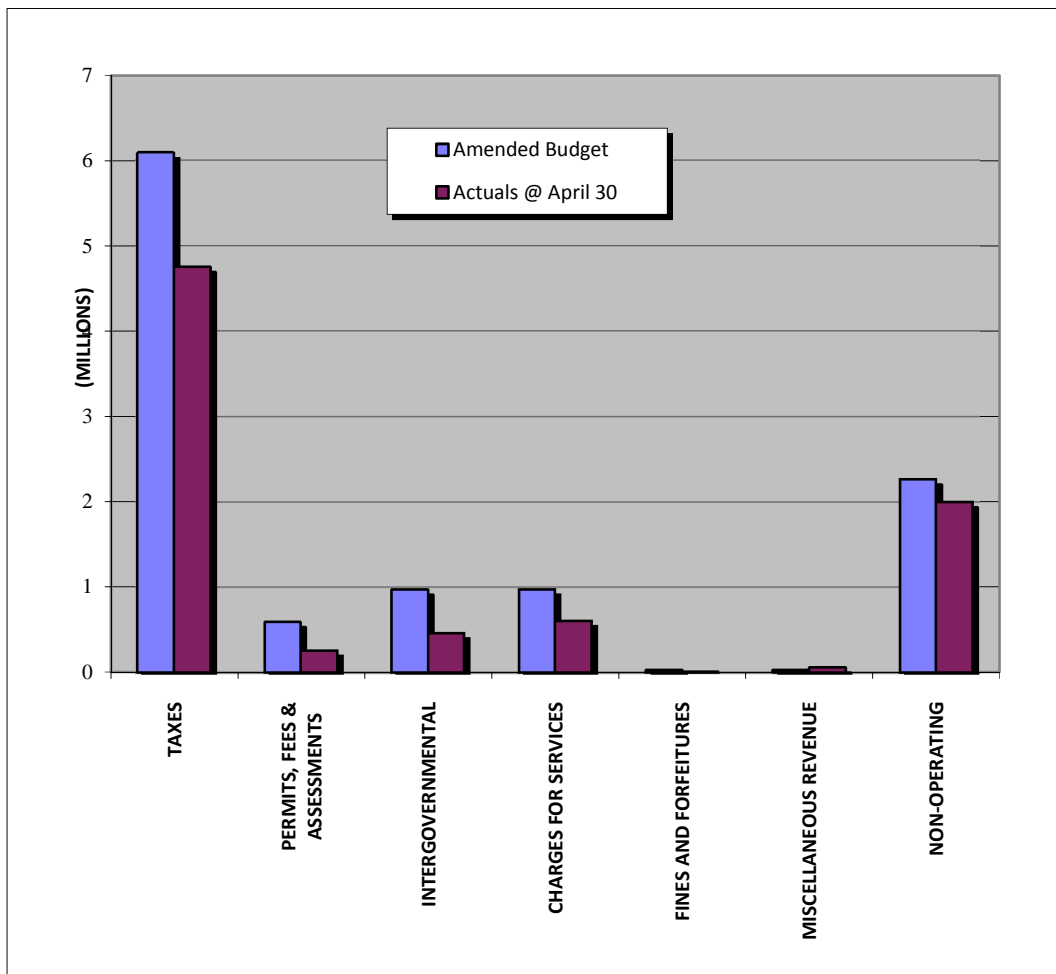
GENERAL FUND

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.

	FY 17/18 APPROVED BUDGET	FY 17/18 AMENDED BUDGET	YEAR TO DATE FY 17/18	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	6,093,089	6,093,089	4,759,859	78%
PERMITS, FEES & ASSESSMENTS	595,700	595,700	266,443	45%
INTERGOVERNMENTAL	974,961	974,961	469,248	48%
CHARGES FOR SERVICES	977,364	977,364	609,571	62%
FINES AND FORFEITURES	27,000	37,450	10,012	27%
MISCELLANEOUS REVENUE	40,550	40,550	65,740	162%
NON-OPERATING	2,271,690	2,271,690	2,000,000	88%
	<u>10,980,354</u>	<u>10,990,804</u>	<u>8,180,873</u>	<u>74%</u>
EXPENSES:				
GENERAL GOVERNMENT	5,066,730	5,020,237	2,968,744	59%
PUBLIC SAFETY	3,402,081	3,472,531	1,999,388	58%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	668,300	704,793	693,187	98%
TRANSPORTATION	967,090	917,090	389,519	42%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	876,153	876,153	517,376	59%
	<u>10,980,354</u>	<u>10,990,804</u>	<u>6,568,214</u>	<u>60%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	5,940,542	5,895,542	3,305,469	56%
OPERATING EXPENDITURES	2,700,930	2,795,183	1,906,203	68%
CAPITAL OUTLAY	1,020,202	1,027,892	350,708	34%
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%
	<u>10,980,354</u>	<u>10,990,804</u>	<u>6,568,214</u>	<u>60%</u>

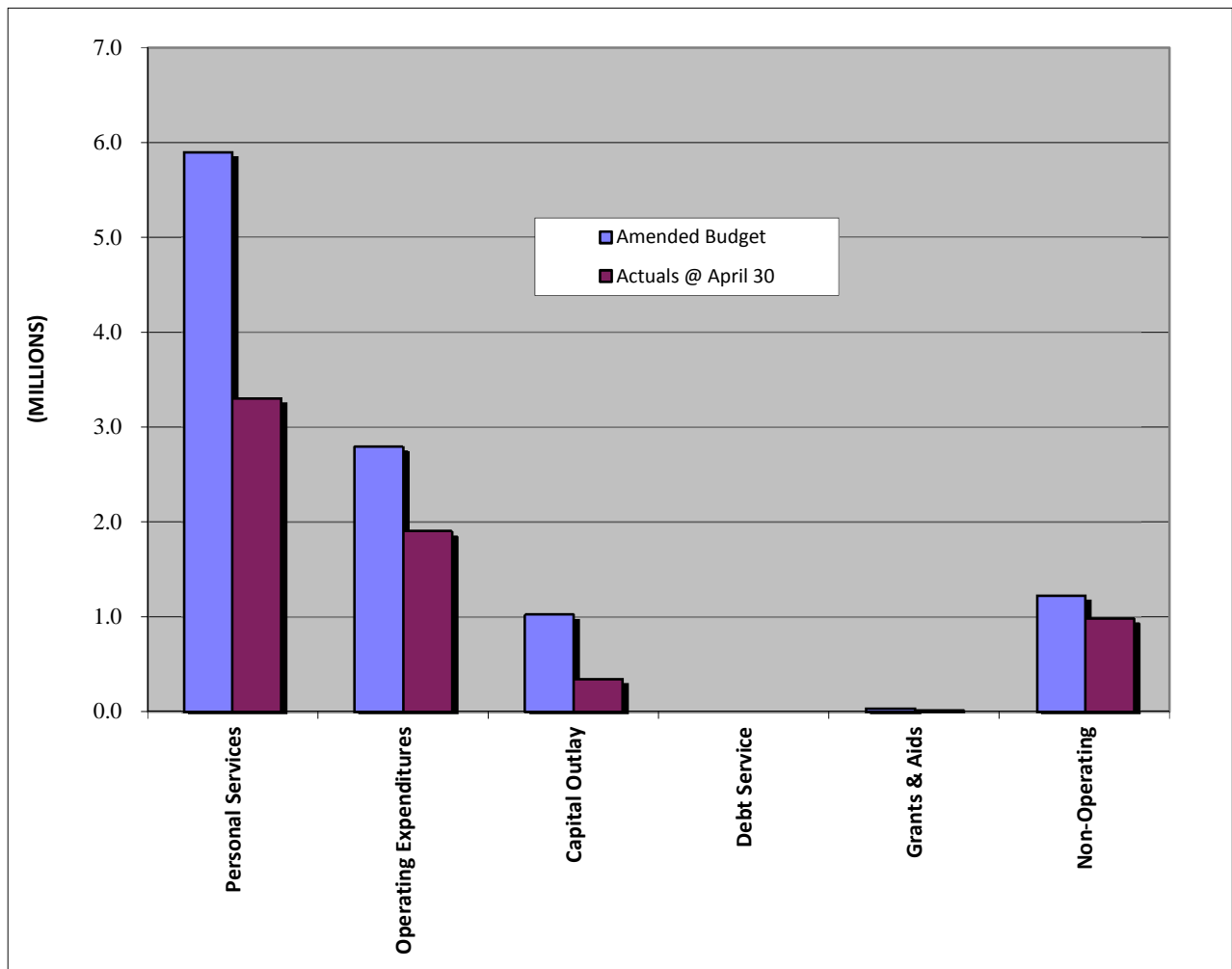
Revenues by Major Category General Fund

As of April 30, 2018, the City of Alachua collected 74% of budgeted General Fund revenues. Tax collections are at 78%. 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 45%. The Intergovernmental Revenues are at 48%. Charges for Services are at 62%, Fines & Forfeitures are at 27%, Miscellaneous Revenues are at 162% and Non-Operating Revenues are at 88%.



Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 60%. Personal Services are at 56% with Operating Expenditures at 68%. The Capital Outlay category is at 34%, Grants & Aids are 46% and Non-Operating expenditures are at 80%. Encumbrances for legal and residential waste collection account for 6% of the expense line total (aprox. \$394K).



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
<u>TAXES</u>				
AD VALOREM TAXES	4,065,604	4,065,604	3,702,488	91%
LOCAL OPTION FUEL TAXES	253,152	253,152	119,722	47%
UTILITY SERVICES TAXES	1,400,000	1,400,000	727,369	52%
COMMUNICATIONS SERVICES TAXES	326,333	326,333	161,233	49%
LOCAL BUSINESS TAXES	48,000	48,000	49,047	102%
SUBTOTAL	6,093,089	6,093,089	4,759,859	78%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
BUILDING PERMITS	295,700	295,700	107,051	36%
FRANCHISE FEES	300,000	300,000	159,392	53%
SUBTOTAL	595,700	595,700	266,443	45%
<u>INTERGOVERNMENTAL REVENUE</u>				
STATE-SHARED REVENUES	974,961	974,961	469,248	48%
GRANTS	0	0	0	0%
SUBTOTAL	974,961	974,961	469,248	48%
<u>CHARGES FOR SERVICES</u>				
GENERAL GOVERNMENT	70,275	70,275	46,800	67%
PUBLIC SAFETY	86,729	86,729	64,071	74%
PHYSICAL ENVIRONMENT	792,360	792,360	464,543	59%
TRANSPORTATION	0	0	0	0%
CULTURE & RECREATION	28,000	28,000	34,157	122%
OTHER CHARGES FOR SVCS	0	0	0	0%
SUBTOTAL	977,364	977,364	609,571	62%
<u>FINES & FORFEITURES</u>				
FINES & FORFEITURES	27,000	27,000	9,952	37%
OTHER FINES & FORFEITURES	0	10,450	60	1%
SUBTOTAL	27,000	37,450	10,012	27%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	7,250	7,250	24,072	332%
RENTS & ROYALTIES	100	100	24,390	24390%
OTHER MISCELLANEOUS REVENUE	33,200	33,200	17,278	52%
SUBTOTAL	40,550	40,550	65,740	162%
<u>NON OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	2,000,000	2,000,000	2,000,000	100%
FUND BALANCE & UNDER COLLECTION	271,690	271,690	0	0%
SUBTOTAL	2,271,690	2,271,690	2,000,000	88%
GENERAL FUND	10,980,354	10,990,804	8,180,873	74%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING APRIL 30, 2018

GENERAL FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 17/18 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
CITY COMMISSION						
PERSONAL SERVICES	110,070	62,590	57%	0	0%	57%
OPERATING EXPENDITURES	32,377	10,622	33%	0	0%	33%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	142,447	73,212	51%	0	0%	51%
CITY MANAGER'S OFFICE						
PERSONAL SERVICES	531,943	293,349	55%	0	0%	55%
OPERATING EXPENDITURES	33,453	11,906	36%	0	0%	36%
CAPITAL OUTLAY	2,000	0	0%	0	0%	0%
GRANTS & AIDS	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	567,396	305,255	54%	0	0%	54%
DEPUTY CITY CLERK						
PERSONAL SERVICES	137,840	79,814	58%	0	0%	58%
OPERATING EXPENDITURES	38,521	24,959	65%	0	0%	65%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	176,361	104,773	59%	0	0%	59%
CITY ATTORNEY						
OPERATING EXPENDITURES	182,194	65,823	36%	65,470	36%	72%
TOTAL EXPENDITURES	182,194	65,823	36%	65,470	36%	72%
INFORMATION & TECHNOLOGY SERVICES						
PERSONAL SERVICES	101,031	70,673	70%	0	0%	70%
OPERATING EXPENDITURES	95,771	44,730	47%	25,834	27%	74%
CAPITAL OUTLAY	150,000	56,408	38%	4,974	3%	41%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	346,802	171,811	50%	30,808	9%	58%
FINANCE						
PERSONAL SERVICES	425,458	224,318	53%	0	0%	53%
OPERATING EXPENDITURES	79,782	57,936	73%	5,945	7%	80%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	505,240	282,254	56%	5,945	1%	57%

CITY OF ALACHUA
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GENERAL FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 17/18 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>HUMAN RESOURCES</u>						
PERSONAL SERVICES	139,029	78,595	57%	0	0%	57%
OPERATING EXPENDITURES	43,821	24,721	56%	0	0%	56%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	182,850	103,316	57%	0	0%	57%
<u>FACILITIES MAINTENANCE</u>						
PERSONAL SERVICES	360,910	196,210	54%	0	0%	54%
OPERATING EXPENDITURES	146,797	77,612	53%	15,925	11%	64%
CAPITAL OUTLAY	12,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	519,707	273,822	53%	15,925	3%	56%
<u>GRANTS & CONTRACTS</u>						
PERSONAL SERVICES	64,444	75	0%	0	0%	0%
OPERATING EXPENDITURES	5,999	391	7%	0	0%	7%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	70,443	466	1%	0	0%	1%
<u>CP&D-PLANNING & DEVELOPMENT</u>						
PERSONAL SERVICES	335,073	192,974	58%	0	0%	58%
OPERATING EXPENDITURES	90,372	16,683	18%	0	0%	18%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	425,445	209,657	49%	0	0%	49%
<u>COMPLIANCE & RISK MANAGEMENT</u>						
PERSONAL SERVICES	356,246	170,372	48%	0	0%	48%
OPERATING EXPENDITURES	53,545	6,998	13%	0	0%	13%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	409,791	177,370	43%	0	0%	43%
<u>CP&D-BEAUTIFICATION BOARD</u>						
OPERATING EXPENDITURES	20,000	7,761	39%	3,318	17%	55%
TOTAL EXPENDITURES	20,000	7,761	39%	3,318	17%	55%

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
SPECIAL EXPENSE						
PERSONAL SERVICES	11,400	0	0%	0	0%	0%
OPERATING EXPENDITURES	107,974	27,664	26%	38,260	35%	61%
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%
TOTAL EXPENDITURES	1,471,561	1,033,498	70%	38,260	3%	73%
PS-SOLID WASTE DISPOSAL						
OPERATING EXPENDITURES	704,793	364,711	52%	328,476	47%	98%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	704,793	364,711	52%	328,476	47%	98%
PS-PUBLIC WORKS						
PERSONAL SERVICES	388,941	220,297	57%	0	0%	57%
OPERATING EXPENDITURES	236,249	94,485	40%	35,183	15%	55%
CAPITAL OUTLAY	291,900	18,654	6%	20,900	7%	14%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	917,090	333,436	36%	56,083	6%	42%
FIRE RESCUE SERVICES						
OPERATING EXPENDITURES	10,858	4,711	43%	0	0%	43%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	10,858	4,711	43%	0	0%	43%
BUILDING INSPECTIONS						
PERSONAL SERVICES	164,803	93,748	57%	0	0%	57%
OPERATING EXPENDITURES	31,499	7,900	25%	0	0%	25%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	196,302	101,648	52%	0	0%	52%
APD-PATROL & ADMIN						
PERSONAL SERVICES	2,067,886	1,265,667	61%	0	0%	61%
OPERATING EXPENDITURES	386,500	204,009	53%	24,929	6%	59%
CAPITAL OUTLAY	193,090	6,480	3%	161,238	84%	87%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	2,647,476	1,476,156	56%	186,167	7%	63%

CITY OF ALACHUA
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GENERAL FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 17/18 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>APD-COMMUNICATIONS</u>						
PERSONAL SERVICES	378,156	177,613	47%	0	0%	47%
OPERATING EXPENDITURES	19,248	8,443	44%	1,577	8%	52%
CAPITAL OUTLAY	191,902	0	0%	28,633	15%	15%
TOTAL EXPENDITURES	589,306	186,056	32%	30,210	5%	37%
<u>APD-SCHOOL CROSSING GUARDS</u>						
OPERATING EXPENDITURES	23,589	13,163	56%	0	0%	56%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	23,589	13,163	56%	0	0%	56%
<u>APD-EXPLORERS PROGRAM</u>						
OPERATING EXPENDITURES	2,000	481	24%	0	0%	24%
TOTAL EXPENDITURES	2,000	481	24%	0	0%	24%
<u>APD-RESERVE PROGRAM</u>						
OPERATING EXPENDITURES	3,000	796	27%	0	0%	27%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,000	796	27%	0	0%	27%
<u>PARKS & RECREATION</u>						
PERSONAL SERVICES	322,312	179,174	56%	0	0%	56%
OPERATING EXPENDITURES	446,841	234,515	52%	50,266	11%	64%
CAPITAL OUTLAY	107,000	1,407	1%	52,014	49%	50%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	876,153	415,096	47%	102,280	12%	59%
GENERAL FUND	10,990,804	5,705,272	52%	862,942	8%	60%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING APRIL 30, 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.

	FY 17/18 APPROVED BUDGET	FY 17/18 AMENDED BUDGET	YEAR TO DATE FY 17/18	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	504,000	504,000	298,908	59%
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	1,136	42%
MISCELLANEOUS REVENUE	7,200	29,177	26,669	91%
NON-OPERATING	911,119	911,119	172,191	19%
	1,706,724	1,728,701	778,398	45%
EXPENSES:				
GENERAL GOVERNMENT	30,523	30,523	0	0%
PUBLIC SAFETY	11,828	11,828	190	2%
ECONOMIC ENVIRONMENT	779,721	779,721	393,717	50%
PHYSICAL ENVIRONMENT	23,663	23,663	3,600	15%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	860,989	882,966	436,099	49%
	1,706,724	1,728,701	833,606	48%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	78,492	78,492	55,359	71%
OPERATING EXPENDITURES	392,952	397,339	202,929	51%
CAPITAL OUTLAY	1,096,000	1,113,590	525,678	47%
DEBT SERVICE	99,280	99,280	49,640	50%
GRANTS & AIDS	30,000	30,000	0	0%
NON-OPERATING	10,000	10,000	0	0%
	1,706,724	1,728,701	833,606	48%

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SPECIAL REVENUE FUNDS REVENUE

REVENUE SOURCE	FY 17/18 APPROVED BUDGET	FY 17/18 AMENDED BUDGET	RECEIVED TO DATE FY 17/18	PERCENT COLLECTED
<u>TAXES</u>				
DISCRETIONARY SALES SURTAX	504,000	504,000	298,908	59%
SUBTOTAL	504,000	504,000	298,908	59%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
SPECIAL ASSESSMENTS	10,600	10,600	9,075	86%
SUBTOTAL	10,600	10,600	9,075	86%
<u>INTERGOVERNMENTAL REVENUE</u>				
FEDERAL GRANTS	0	0	0	0%
STATE GRANTS	0	0	0	0%
GRANTS FROM OTHER LOCAL UNITS	0	0	0	0%
PAYMENTS FROM LOCAL UNITS (FOR CRA)	271,105	271,105	270,419	100%
SUBTOTAL	271,105	271,105	270,419	100%
<u>CHARGES FOR SERVICES</u>				
OTHER MISCELLANEOUS CHARGES	0	0	0	0%
SUBTOTAL	0	0	0	0%
<u>FINES AND FORFEITURES</u>				
ADDT'L CRT COSTS-\$2 FOR LEO TRAINING	2,700	2,700	1,136	42%
SUBTOTAL	2,700	2,700	1,136	42%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	200	200	1,881	941%
RENTALS AND LEASES	7,000	7,000	5,750	82%
CONTRIBUTIONS AND DONATIONS	0	2,377	1,500	63%
OTHER MISCELLANEOUS REVENUE	0	19,600	17,538	89%
SUBTOTAL	7,200	29,177	26,669	91%
<u>NON OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN	178,079	178,079	172,191	97%
USE OF FUND BALANCE/UNDERCOLLECTION	733,040	733,040	0	0%
SUBTOTAL	911,119	911,119	172,191	19%
SPECIAL REVENUE FUNDS	1,706,724	1,728,701	778,398	45%

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SPECIAL REVENUE FUNDS EXPENDITURES
BY MAJOR CATEGORY

SPECIAL REVENUE FUND	FY 17/18 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>ADD'L COURT COST-\$2 FOR LEO TRAINING FUND</u>						
OPERATING EXPENDITURES	3,600	190	5%	0	0%	5%
TOTAL EXPENDITURES	3,600	190	5%	0	0%	5%
<u>WILD SPACES PUBLIC PLACES FUND</u>						
OPERATING EXPENDITURES	0	12,430	NA-	0	0%	NA-
CAPITAL OUTLAY	822,000	250,988	31%	128,877	16%	46%
TOTAL EXPENDITURES	822,000	263,418	32%	128,877	16%	48%
<u>EXPLORER SPECIAL REVENUE FUND</u>						
OPERATING EXPENDITURES	7,309	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	7,309	0	0%	0	0%	0%
<u>TREE BANK FUND</u>						
OPERATING EXPENDITURES	30,523	0	0%	0	0%	0%
TOTAL EXPENDITURES	30,523	0	0%	0	0%	0%
<u>TK BASIN SPECIAL ASSESSMENT</u>						
OPERATING EXPENDITURES	23,663	1,800	8%	1,800	8%	15%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	23,663	1,800	8%	1,800	8%	15%
<u>DONATION FUND</u>						
OPERATING EXPENDITURES	46,085	24,826	54%	1,092	2%	56%
CAPITAL OUTLAY	15,800	17,886	113%	0	0%	113%
NON OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	61,885	42,712	69%	1,092	2%	71%
<u>CRA FUND</u>						
PERSONAL SERVICES	78,492	55,359	71%	0	0%	71%
OPERATING EXPENDITURES	286,159	116,319	41%	44,472	16%	56%
CAPITAL OUTLAY	275,790	44,135	16%	83,792	30%	46%
DEBT SERVICE	99,280	49,640	50%	0	0%	50%
AIDS TO PRIVATE ORGANIZATIONS	30,000	0	0%	0	0%	0%
NON OPERATING	10,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	779,721	265,453	34%	128,264	16%	50%
SPECIAL REVENUE FUNDS	1,728,701	573,573	33%	260,033	15%	48%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING APRIL 30, 2018**

DEBT SERVICE FUND

FUND 070 - DEBT SERVICE FUND: The Debt Service Fund is used to account for the accumulation of resources for, and the payment of the City's general long-term debt, interest, and other related debt service charges. Debt obligations related to the Enterprise funds are accounted for in those specific funds.

	FY 17/18 APPROVED BUDGET	FY 17/18 AMENDED BUDGET	YEAR TO DATE FY 17/18	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	0	0	0	0%
INTERGOVERNMENTAL	0	0	0	0%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	100	100	58	58%
NON-OPERATING	1,008,318	1,008,318	876,240	87%
	<u>1,008,418</u>	<u>1,008,418</u>	<u>876,298</u>	<u>87%</u>
EXPENSES:				
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>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	0	0	0	0%
CAPITAL OUTLAY	0	0	0	0%
DEBT SERVICE	1,008,418	1,008,418	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
 FOR THE PERIOD ENDING APRIL 30, 2018

DEBT SERVICE FUND REVENUES

REVENUE SOURCE	FY 17/18 APPROVED BUDGET	FY 17/18 AMENDED BUDGET	YEAR TO DATE FY 17/18	PERCENT COLLECTED
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	100	100	58	58%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	100	100	58	58%
<u>NON OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	62,597	62,597	62,597	100%
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN-GF	896,976	896,976	813,643	91%
FUND BALANCE & UNDER COLLECTION	48,745	48,745	0	0%
SUBTOTAL	1,008,318	1,008,318	876,240	87%
DEBT SERVICE FUND	1,008,418	1,008,418	876,298	87%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING APRIL 30, 2018

DEBT SERVICE FUND EXPENDITURES
 BY MAJOR CATEGORY

DEBT OBLIGATION	FY 17/18 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>OTHER DEBT COSTS</u>						
DEBT SERVICE	750	750	100%	0	0%	100%
	750	750	100%	0	0%	100%
<u>SECTION 108 LOAN</u>						
DEBT SERVICE	178,848	6,924	4%	0	0%	4%
TOTAL EXPENDITURES	178,848	6,924	4%	0	0%	4%
<u>CAPITAL LEASE - MOTOROLA</u>						
DEBT SERVICE	93,686	0	0%	0	0%	0%
TOTAL EXPENDITURES	93,686	0	0%	0	0%	0%
<u>ALACHUA COUNTY TDC</u>						
DEBT SERVICE	83,333	0	0%	0	0%	0%
TOTAL EXPENDITURES	83,333	0	0%	0	0%	0%
<u>SERIES 2016 CAPITAL IMPROVEMENT</u>						
DEBT SERVICE	651,801	651,801	100%	0	0%	100%
TOTAL EXPENDITURES	651,801	651,801	100%	0	0%	100%
DEBT SERVICE FUND	1,008,418	659,475	65%	0	0%	65%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING APRIL 30, 2018**

CAPITAL PROJECTS FUNDS

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

	FY 17/18 APPROVED BUDGET	FY 17/18 AMENDED BUDGET	YEAR TO DATE FY 17/18	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	0	0	0	0%
INTERGOVERNMENTAL REVENUE	400,000	8,855,000	0	0%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	0	0	19	NA+
NON-OPERATING	342,444	392,444	300,000	76%
	<u>742,444</u>	<u>9,247,444</u>	<u>300,019</u>	<u>3%</u>
EXPENSES:				
GENERAL GOVERNMENT	300,000	300,000	0	0%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	405,766	1,405,766	294,951	21%
TRANSPORTATION	0	7,505,000	52,508	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	36,678	36,678	32,957	90%
	<u>742,444</u>	<u>9,247,444</u>	<u>380,416</u>	<u>4%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	310,887	358,051	74,312	21%
CAPITAL OUTLAY	431,557	8,889,393	306,104	3%
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>9,247,444</u>	<u>380,416</u>	<u>4%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING APRIL 30, 2018

CAPITAL PROJECTS FUNDS REVENUE

REVENUE SOURCE	FY 17/18 APPROVED BUDGET	FY 17/18 AMENDED BUDGET	RECEIVED TO DATE FY 17/18	PERCENT COLLECTED
<u>TAXES</u>				
DISCRETIONARY SALES SURTAX	0	0	0	0%
SUBTOTAL	0	0	0	0%
<u>INTERGOVERNMENTAL REVENUE</u>				
FEDERAL GRANTS	0	700,000	0	0%
STATE GRANTS	0	7,755,000	0	0%
GRANTS FROM OTHER LOCAL UNITS	400,000	400,000	0	0%
SUBTOTAL	400,000	8,855,000	0	0%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	0	0	19	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	0	19	NA+
<u>NON OPERATING</u>				
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%
SUBTOTAL	342,444	392,444	300,000	76%
CAPITAL PROJECTS FUNDS	742,444	9,247,444	300,019	3%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING APRIL 30, 2018

CAPITAL PROJECTS FUNDS EXPENDITURES
 BY MAJOR CATEGORY

CAPITAL PROJECT	FY 17/18 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
MILL CREEK SINK FUND						
CAPITAL OUTLAY	1,400,000	0	0%	292,051	21%	21%
TOTAL EXPENDITURES	1,400,000	0	0%	292,051	21%	21%
HERITAGE OAKS						
OPERATING EXPENSES	2,866	0	0%	0	0%	0%
CAPITAL OUTLAY	2,900	0	0%	2,900	100%	100%
TOTAL EXPENDITURES	5,766	0	0%	2,900	50%	50%
SAN FELASCO CONSERVATION CORRIDOR						
OPERATING EXPENDITURES	5,121	1,400	27%	0	0%	27%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	5,121	1,400	27%	0	0%	27%
MUNICIPAL COMPLEX						
OPERATING EXPENDITURES	300,000	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	300,000	0	0%	0	0%	0%
FL JOB GROWTH - SAN FELASCO PARKWAY						
CAPITAL OUTLAY	6,755,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	6,755,000	0	0%	0	0%	0%
CDBG - NEIGHBORHOOD REVITALIZATION						
OPERATING EXPENDITURES	50,000	6,908	14%	45,600	91%	105%
CAPITAL OUTLAY	700,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	750,000	6,908	1%	45,600	6%	7%
PROJECT LEGACY						
OPERATING EXPENDITURES	64	20,404	31881%	0	0%	31881%
CAPITAL OUTLAY	31,493	11,153	35%	0	0%	35%
TOTAL EXPENDITURES	31,557	31,557	100%	0	0%	100%
CAPITAL PROJECT FUNDS	9,247,444	39,865	0%	340,551	4%	4%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING APRIL 30, 2018**

ENTERPRISE FUNDS

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

	FY 17/18 APPROVED BUDGET	FY 17/18 AMENDED BUDGET	YEAR TO DATE FY 17/18	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	0	0	0	0%
INTERGOVERNMENTAL REVENUE	0	0	0	0%
CHARGES FOR SERVICES	17,917,519	17,917,519	10,287,391	57%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	265,860	265,860	176,968	67%
NON-OPERATING	4,229,436	4,229,436	0	0%
	22,412,815	22,412,815	10,464,359	47%
EXPENSES:				
GENERAL GOVERNMENT	0	0	0	0%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	22,412,815	22,412,815	11,553,934	52%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	22,412,815	22,412,815	11,553,934	52%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	1,497,264	1,497,264	755,448	50%
OPERATING EXPENDITURES	1,515,896	1,535,896	814,392	53%
CAPITAL OUTLAY	4,499,419	4,479,419	491,608	11%
DEBT SERVICE	1,184,684	1,184,684	1,002,589	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	3,654,346	42%
	22,412,815	22,412,815	11,553,934	52%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING APRIL 30, 2018

ENTERPRISE FUNDS REVENUE

REVENUE SOURCE	FY 17/18 APPROVED BUDGET	FY 17/18 AMENDED BUDGET	RECEIVED TO DATE FY 17/18	PERCENT COLLECTED
<u>INTERGOVERNMENTAL REVENUE</u>				
GRANTS FROM LOCAL UNITS	0	0	0	0%
SUBTOTAL	0	0	0	0%
<u>CHARGES FOR SERVICES</u>				
PHYSICAL ENVIRONMENT-ELECTRIC	13,644,597	13,644,597	7,992,074	59%
PHYSICAL ENVIRONMENT-WATER	1,685,482	1,685,482	906,083	54%
PHYSICAL ENVIRONMENT-WASTEWATER	2,529,240	2,529,240	1,354,806	54%
PHYSICAL ENVIRONMENT-MOSQUITO	58,200	58,200	34,428	59%
SUBTOTAL	17,917,519	17,917,519	10,287,391	57%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	8,760	8,760	36,763	420%
RENTS & ROYALTIES	29,000	29,000	0	0%
OTHER MISCELLANEOUS REVENUE	228,100	228,100	140,205	61%
SUBTOTAL	265,860	265,860	176,968	67%
<u>NON OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	0	0	0	0%
FUND BALANCE & UNDER COLLECTION	4,229,436	4,229,436	0	0%
SUBTOTAL	4,229,436	4,229,436	0	0%
ENTERPRISE FUNDS	22,412,815	22,412,815	10,464,359	47%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING APRIL 30, 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
<u>ELECTRIC UTILITY</u>						
PERSONAL SERVICES	903,905	438,621	49%	0	0%	49%
OPERATING EXPENDITURES	446,634	197,446	44%	75,564	17%	61%
CAPITAL OUTLAY	2,258,897	109,118	5%	166,459	7%	12%
DEBT SERVICE	468,321	468,321	100%	0	0%	100%
NON OPERATING	3,224,924	3,224,923	100%	0	0%	100%
POWER COSTS	8,770,000	3,654,346	42%	0	0%	42%
TOTAL EXPENDITURES	16,072,681	8,092,775	50%	242,023	2%	52%
<u>WATER UTILITY</u>						
PERSONAL SERVICES	195,113	96,788	50%	0	0%	50%
OPERATING EXPENDITURES	369,849	156,838	42%	28,328	8%	50%
CAPITAL OUTLAY	1,038,370	19,850	2%	75,640	7%	9%
DEBT SERVICE	84,924	84,924	100%	0	0%	100%
NON OPERATING	1,115,935	1,065,935	96%	0	0%	96%
TOTAL EXPENDITURES	2,804,191	1,424,335	51%	103,968	4%	55%
<u>WASTEWATER UTILITY</u>						
PERSONAL SERVICES	390,733	218,337	56%	0	0%	56%
OPERATING EXPENDITURES	694,378	294,996	42%	42,892	6%	49%
CAPITAL OUTLAY	1,171,652	83,927	7%	35,080	3%	10%
DEBT SERVICE	631,439	449,344	71%	0	0%	71%
NON OPERATING	579,929	529,929	91%	0	0%	91%
TOTAL EXPENDITURES	3,468,131	1,576,533	45%	77,972	2%	48%
<u>MOSQUITO CONTROL</u>						
PERSONAL SERVICES	7,513	1,702	23%	0	0%	23%
OPERATING EXPENDITURES	25,035	524	2%	17,804	71%	73%
CAPITAL OUTLAY	10,500	1,534	15%	0	0%	15%
NON OPERATING	24,764	14,764	60%	0	0%	60%
TOTAL EXPENDITURES	67,812	18,524	27%	17,804	26%	54%
ENTERPRISE FUNDS	22,412,815	11,112,167	50%	441,767	2%	52%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING APRIL 30, 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.

	FY 17/18 APPROVED BUDGET	FY 17/18 AMENDED BUDGET	YEAR TO DATE FY 17/18	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	0	0	165	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	6,668	889%
NON-OPERATING	3,740,716	3,740,716	2,472,954	66%
	<u>3,741,466</u>	<u>3,741,466</u>	<u>2,479,787</u>	<u>66%</u>
EXPENSES:				
GENERAL GOVERNMENT	3,067,809	3,067,809	1,997,343	65%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	673,657	673,657	347,925	52%
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>2,345,268</u>	<u>63%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	1,608,408	1,608,408	804,400	50%
OPERATING EXPENDITURES	660,158	660,158	329,963	50%
CAPITAL OUTLAY	1,193,889	1,193,889	981,894	82%
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>2,345,268</u>	<u>63%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING APRIL 30, 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
<u>PERMITS, FEES & ASSESSMENTS</u>				
OTHER LICENSES, FEES, AND PERMITS	0	0	165	NA+
SUBTOTAL	0	0	165	NA+
<u>INTERGOVERNMENTAL REVENUE</u>				
OTHER FEDERAL GRANTS	0	0	0	0%
SUBTOTAL	0	0	0	0%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	750	750	6,668	889%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	750	750	6,668	889%
<u>NON OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	0	0	0	0%
SERIES 2016 DEBT PROCEEDS	0	0	0	0%
INTERFUND TRANSFER	2,472,955	2,472,955	2,472,954	100%
FUND BALANCE & UNDER COLLECTION	1,267,761	1,267,761	0	0%
SUBTOTAL	3,740,716	3,740,716	2,472,954	66%
INTERNAL SERVICE FUND	3,741,466	3,741,466	2,479,787	66%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING APRIL 30, 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
<u>FAS / UTILITY OPERATIONS</u>						
PERSONAL SERVICES	242,645	143,281	59%	0	0%	59%
OPERATING EXPENDITURES	31,492	12,976	41%	0	0%	41%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	274,137	156,257	57%	0	0%	57%
<u>FAS / UTILITY BILLING</u>						
PERSONAL SERVICES	303,824	152,494	50%	0	0%	50%
OPERATING EXPENDITURES	129,213	76,086	59%	4,210	3%	62%
CAPITAL OUTLAY	28,689	11,694	41%	0	0%	41%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	461,726	240,274	52%	4,210	1%	53%
<u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u>						
PERSONAL SERVICES	587,731	272,273	46%	0	0%	46%
OPERATING EXPENDITURES	200,035	59,313	30%	3,342	2%	31%
CAPITAL OUTLAY	26,000	25,225	97%	0	0%	97%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	813,766	356,811	44%	3,342	0%	44%
<u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u>						
PERSONAL SERVICES	53,086	29,089	55%	0	0%	55%
OPERATING EXPENDITURES	26,991	12,408	46%	0	0%	46%
CAPITAL OUTLAY	15,000	7,150	48%	0	0%	48%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	95,077	48,647	51%	0	0%	51%
<u>ISF - COMPLIANCE AND RISK MANAGEMENT</u>						
PERSONAL SERVICES	31,777	18,808	59%	0	0%	59%
OPERATING EXPENDITURES	462	300	65%	0	0%	65%
TOTAL EXPENDITURES	32,239	19,108	59%	0	0%	59%
<u>ISF - FAS / INFORMATION</u>						
PERSONAL SERVICES	56,853	10,775	19%	0	0%	19%
OPERATING EXPENDITURES	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	56,853	10,775	19%	0	0%	19%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING APRIL 30, 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
<u>PUBLIC SERVICES-WATER DISTRIBUTION/COLLECTION</u>						
PERSONAL SERVICES	332,492	177,680	53%	0	0%	53%
OPERATING EXPENDITURES	271,965	97,661	36%	14,930	5%	41%
CAPITAL OUTLAY	69,200	6,626	10%	51,028	74%	83%
TOTAL EXPENDITURES	673,657	281,967	42%	65,958	10%	52%
<u>DEBT SERVICE FUND - SERIES 2016</u>						
DEBT SERVICE	229,011	229,011	100%	0	0%	100%
TOTAL EXPENDITURES	229,011	229,011	100%	0	0%	100%
<u>INTERNAL SERVICE FUND RESERVES</u>						
NON-OPERATING	50,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	50,000	0	0%	0	0%	0%
<u>CP OPS/WAREHOUSE</u>						
OPERATING EXPENDITURES	0	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%
TOTAL EXPENDITURES	1,055,000	893,990	85%	34,918	3%	88%
INTERNAL SERVICE FUND	3,741,466	2,236,840	60%	108,428	3%	63%

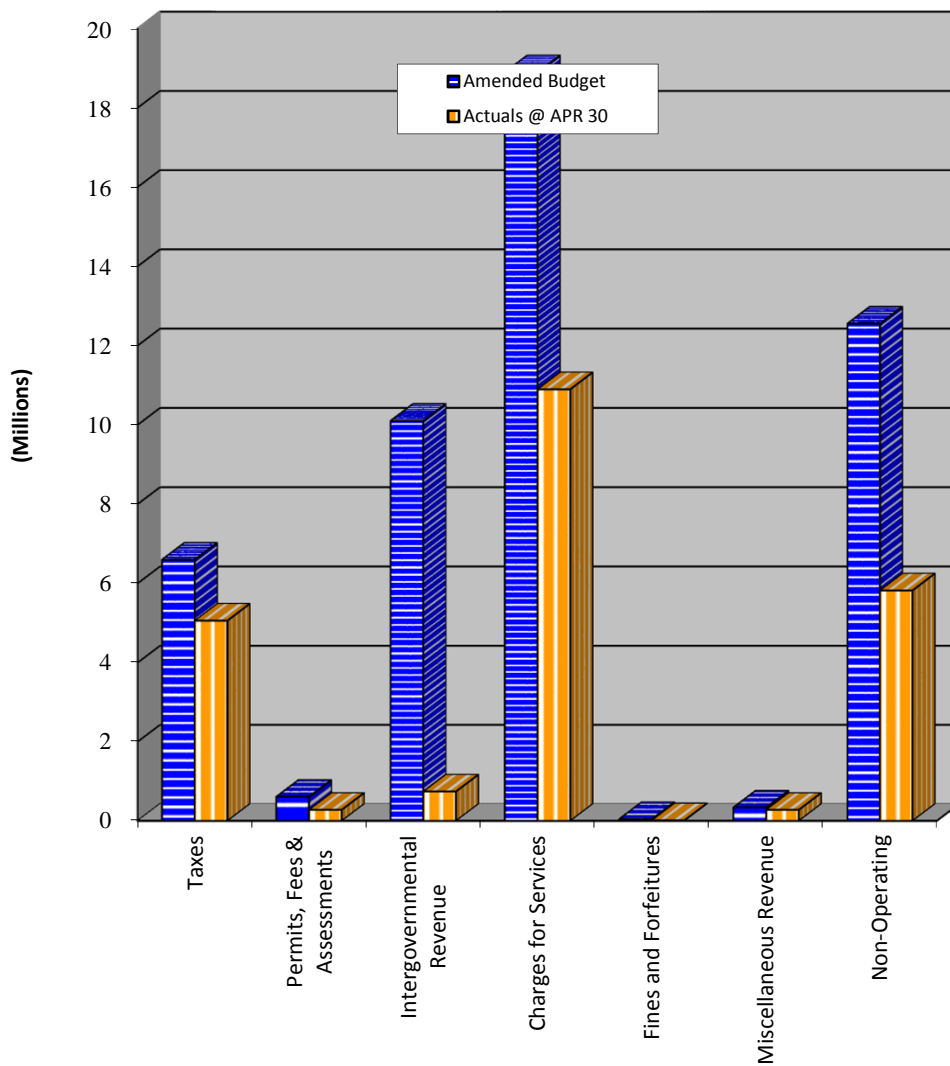
**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING APRIL 30, 2018**

ALL CITY FUNDS

	FY 17/18 APPROVED BUDGET	FY 17/18 AMENDED BUDGET	YEAR TO DATE FY 17/18	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	6,597,089	6,597,089	5,058,767	77%
PERMITS, FEES & ASSESSMENTS	606,300	606,300	275,683	45%
INTERGOVERNMENTAL	1,646,066	10,101,066	739,667	7%
CHARGES FOR SERVICES	18,894,883	18,894,883	10,896,962	58%
FINES AND FORFEITURES	29,700	40,150	11,148	28%
MISCELLANEOUS REVENUE	314,460	336,437	276,122	82%
NON-OPERATING	12,503,723	12,553,723	5,821,385	46%
	<u>40,592,221</u>	<u>49,129,648</u>	<u>23,079,734</u>	<u>47%</u>
EXPENSES:				
GENERAL GOVERNMENT	9,473,480	9,426,987	5,625,562	60%
PUBLIC SAFETY	3,413,909	3,484,359	1,999,578	57%
ECONOMIC ENVIRONMENT	779,721	779,721	393,717	50%
PHYSICAL ENVIRONMENT	24,184,201	25,220,694	12,893,597	51%
TRANSPORTATION	967,090	8,422,090	442,027	5%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	1,773,820	1,795,797	986,432	55%
	<u>40,592,221</u>	<u>49,129,648</u>	<u>22,340,913</u>	<u>45%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	9,124,706	9,079,706	4,920,676	54%
OPERATING EXPENDITURES	5,580,823	5,746,627	3,327,798	58%
CAPITAL OUTLAY	8,241,067	16,704,183	2,655,992	16%
DEBT SERVICE	2,521,393	2,521,393	1,940,715	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	3,654,346	42%
	<u>40,592,221</u>	<u>49,129,648</u>	<u>22,340,913</u>	<u>45%</u>

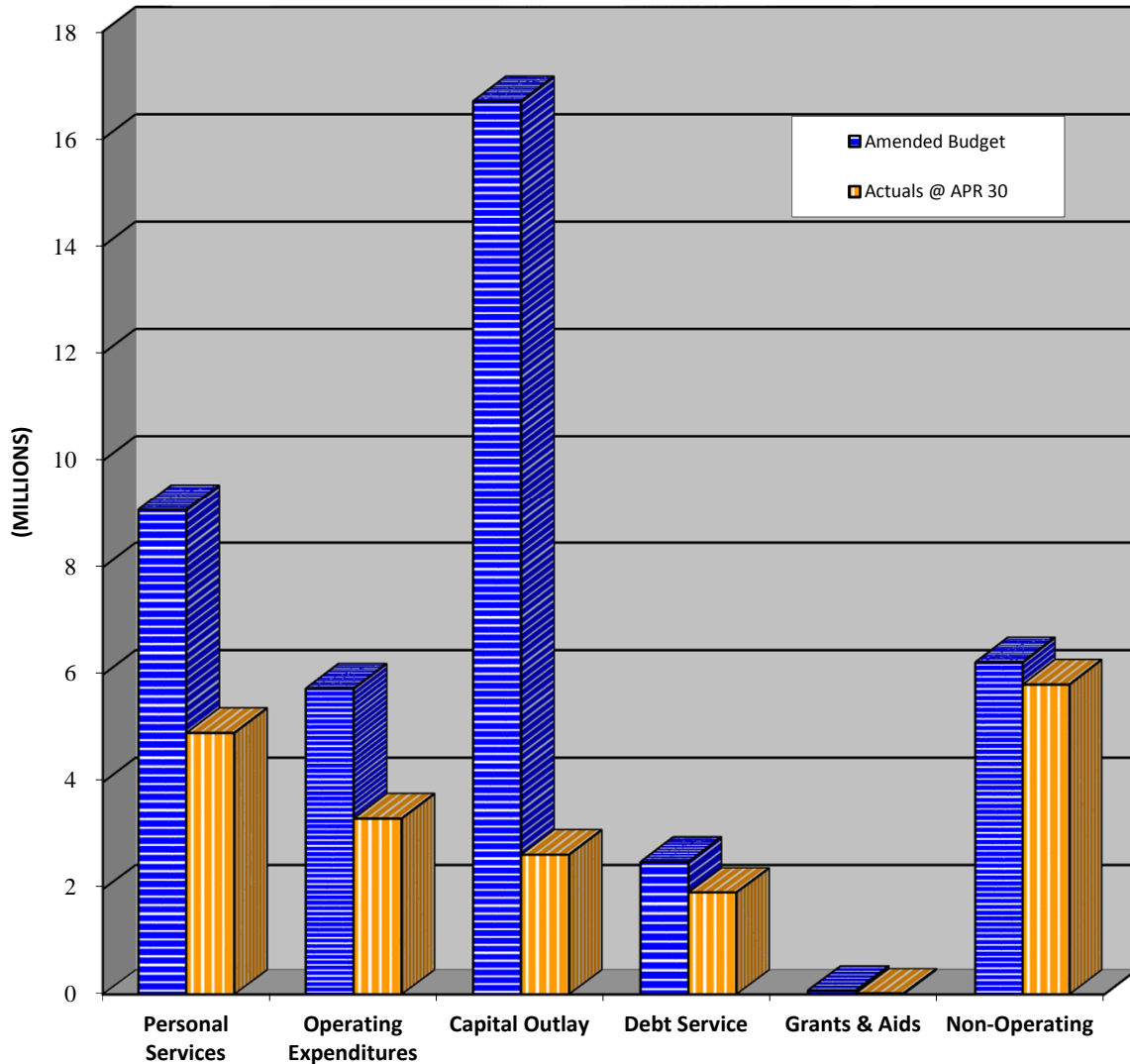
Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 47% of budget for the fiscal year. Taxes are at 77% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (45%); Intergovernmental Revenue (7%); Charges for Services (58%); Fines and Forfeitures (28%); Miscellaneous Revenue (82%); and Non-Operating Revenue (46%).



Expenditures by Major Category All City Funds

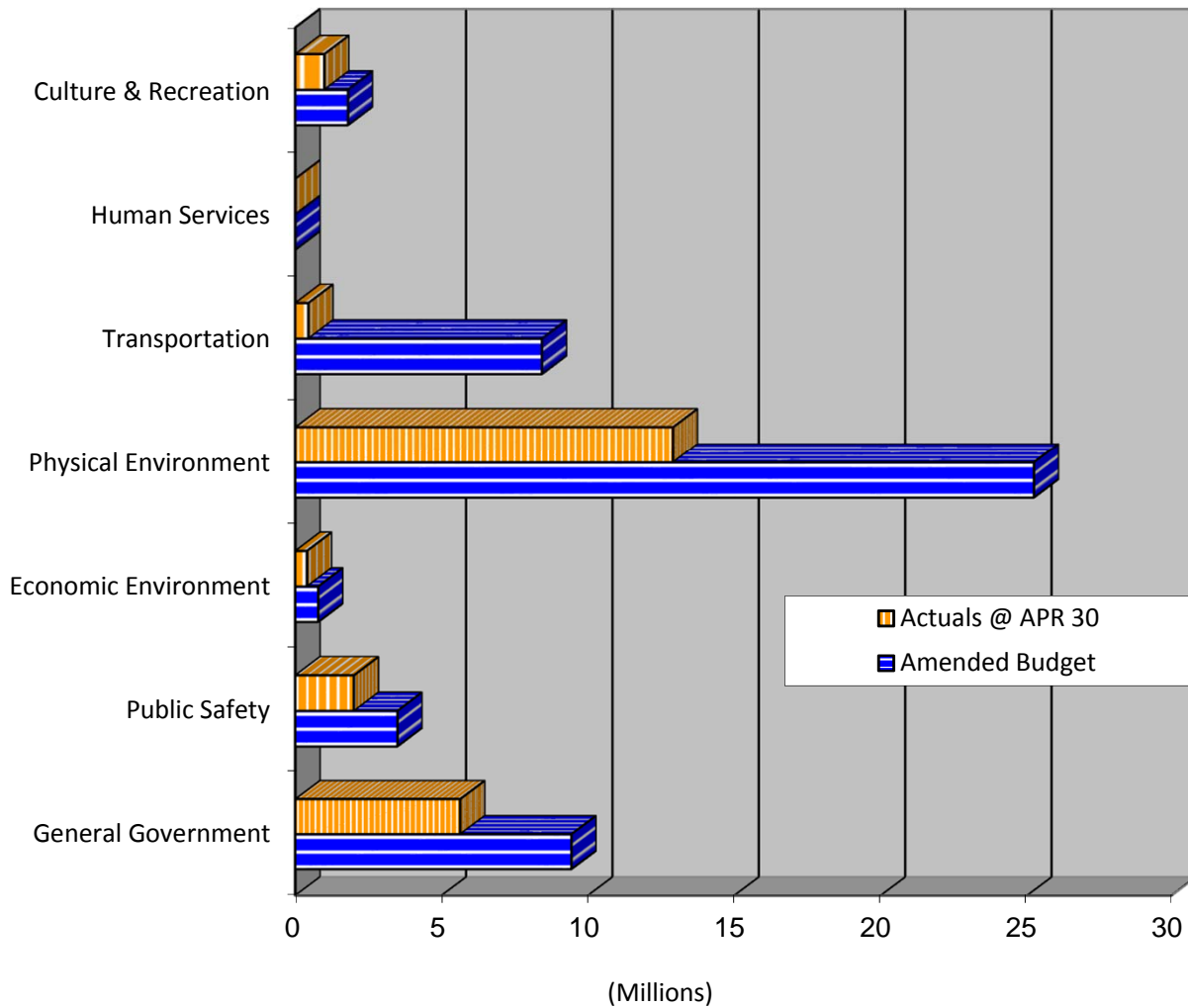
Overall, City expenditures and encumbrances are at 45% of budget for the period. The Personal Services category is at 54% of budget for the fiscal year. The Operating Expenditures category is at 58%, with encumbrances for legal and residential waste collection services of approximately \$394K. Capital Outlay is at 16%, Debt Service is 77%, Grants & Aids is 27% and Non-Operating Expenditures are at 93%. Encumbrances for future expenditures account for 4.1% (aprox. \$2.0M) 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 45% of budget with General Government expenses at 60%, Public Safety at 57%, Economic Environment at 50%, Physical Environment at 51% (Enterprise Funds, Water Collection and Distribution & residential waste collection services), Transportation at 5%, and Culture & Recreation at 55%.



INVESTMENTS AND CASH

Purpose

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

Investment Objectives

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

Defining Principal

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

Defining of Portfolio

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

Defining Rate of Return on Investment

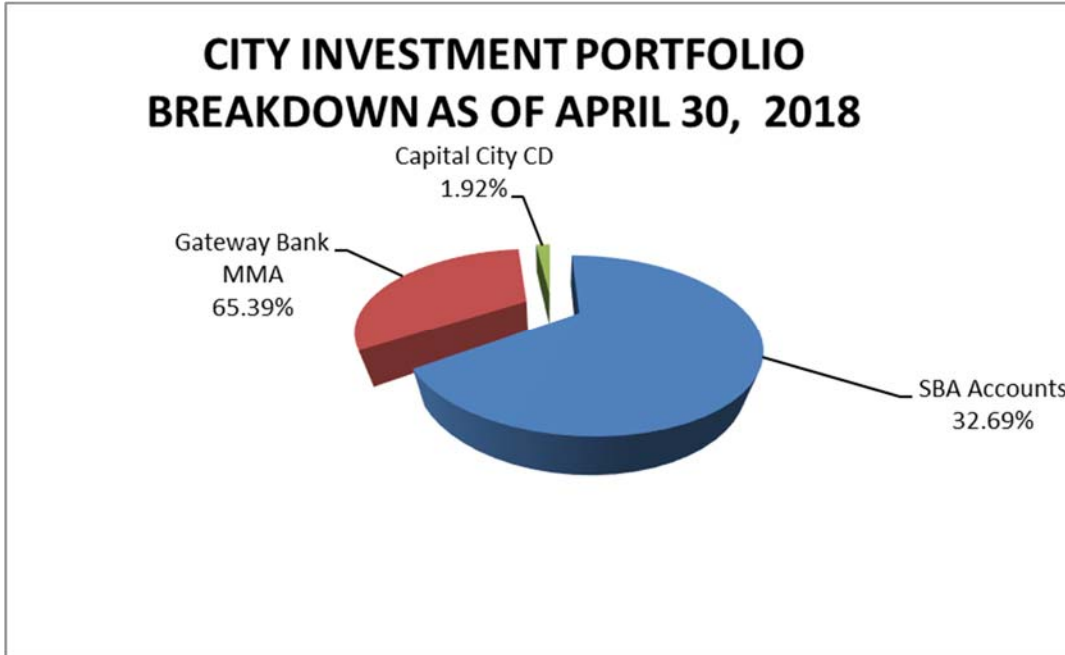
The Rate of Return on Investment refers to the benefits (the profits) to an investor or organization relative to the cost of the initial investment. It is similar to the rate of profit as a measure of profitability.

Conclusion

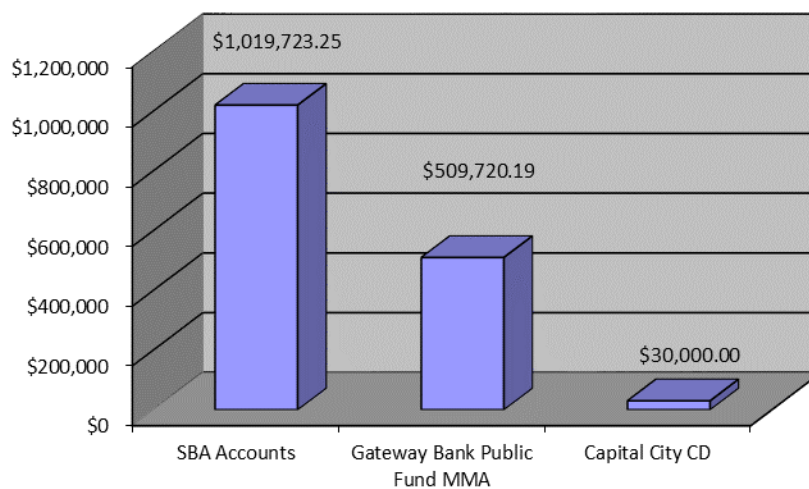
The City's cash and investments are pursuant to Section 218.415, Florida Statutes as well as the City's own adopted Investment Policy. To ensure that the City's funds are effectively managed, the Finance Director and other appropriate staff shall annually complete eight (8) hours of continuing professional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

INVESTMENTS AND CASH

As of April 30, 2018, the City's investment portfolio totaled **\$1,559,443.44**. 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 APRIL 30, 2018



INVESTMENTS AND CASH

As of April 30, 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 **\$21,003,254.00**. Each bank account has a specific purpose. The accounts are listed as follows:

- Main Operating account: This account is for the City's daily deposits (utility payments, grant revenue, etc.) and expenses (vendor payments, debt service payments, etc.).
- Payroll account: This account is for payroll-related expenses (salaries payable).
- Community Redevelopment Agency (CRA) account: This account is for deposits and expenses related to CRA activities.
- Police Forfeiture account: This account is for fines and forfeiture funds received by the Alachua Police Department. Expenditures from this account will not be permitted without Commission approval.
- Section 108 account: This account is for the pay-down of the City's Section 108 outstanding debt that was related to infrastructure within the City.
- Series 2016 Repayment: This account contains is intended to be utilized to make the annual Series 2016 Debt payments.
- Restricted Deposit account: This account is for utility customer deposits only.
- Series 2016 Projects: This account is for the proceeds and expenses related to the Series 2016 bonds.
- Explorer account: This account is for deposits and expenses related to Police Explorer activities.
- Heritage Oaks account: This account is for funds related to the completion of improvements to the Heritage Oaks subdivision Phase I.
- Project Legacy account: This account is for non-bond funded expenses related to Project Legacy. This account was closed in November, 2017.
- SRF Repayment Money Market account: This account is for the repayment of the State Revolving Fund (SRF) loan related to the construction of the waste water facility.

The bank account balances as of the end of the report period are as follows:

Bank Account	April Balance	Percentage of Total
Operating Account	\$17,437,552.54	83.02%
Payroll Account	\$7,861.99	0.04%
CRA Account	\$770,159.28	3.67%
Police Forfeiture Account	\$10,450.81	0.05%
Section 108 Account	\$138,718.69	0.66%
Project Legacy Account	\$0.00	0.00%
Series 2016 Repayment Account	\$411,329.94	1.96%
Deposit Account	\$1,694,534.50	8.07%
Series 2016 Projects	\$230,607.36	1.10%
Explorer Account	\$6,908.94	0.03%
SRF Repayment Account	\$66,105.25	0.31%
Heritage Oaks Account	\$229,024.70	1.09%
TOTAL	\$21,003,254.00	100.00%