

City of
ALACHUA

THE GOOD LIFE COMMUNITY

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

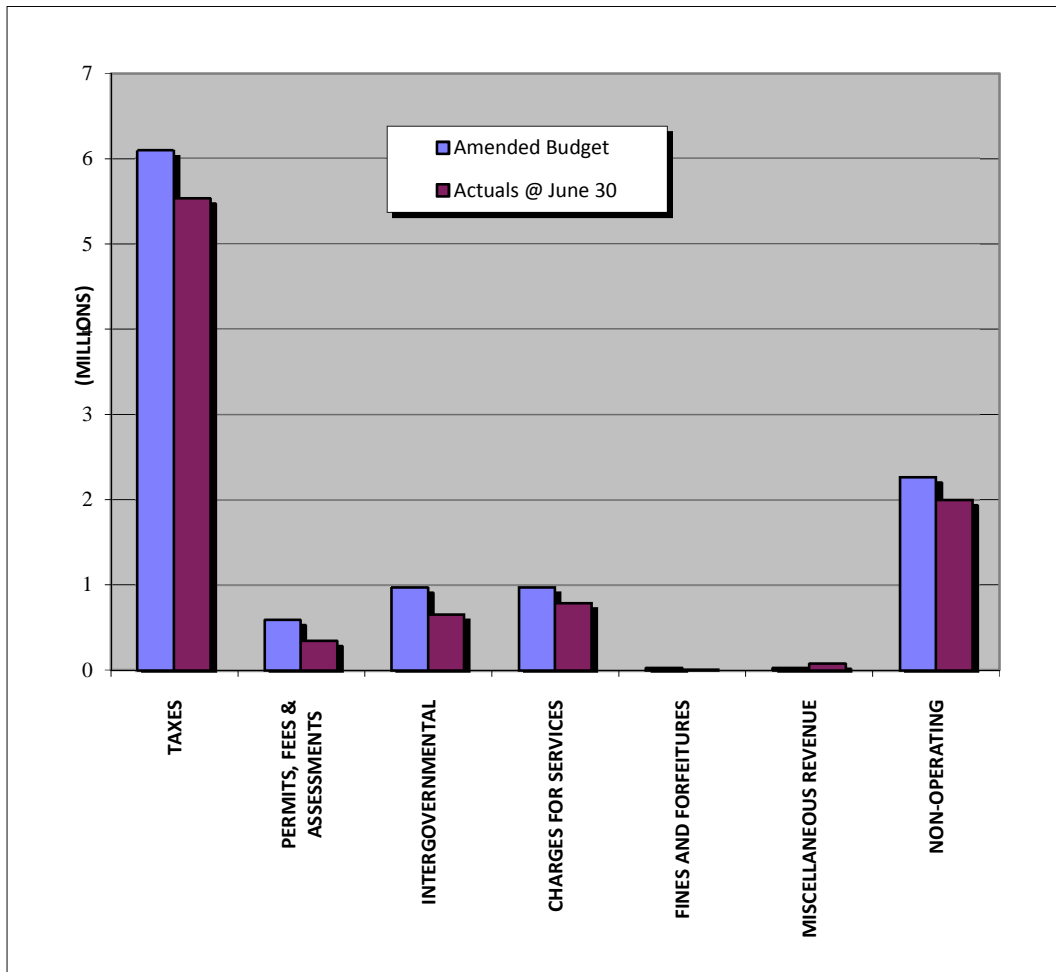
GENERAL FUND

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	5,534,179	91%
PERMITS, FEES & ASSESSMENTS	595,700	595,700	349,578	59%
INTERGOVERNMENTAL	974,961	974,961	658,717	68%
CHARGES FOR SERVICES	977,364	977,364	793,222	81%
FINES AND FORFEITURES	27,000	37,450	12,674	34%
MISCELLANEOUS REVENUE	40,550	40,550	85,379	211%
NON-OPERATING	2,271,690	2,271,690	2,000,000	88%
	10,980,354	10,990,804	9,433,749	86%
EXPENSES:				
GENERAL GOVERNMENT	5,066,730	5,020,237	3,483,844	69%
PUBLIC SAFETY	3,402,081	3,472,531	2,459,045	71%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	668,300	704,793	693,187	98%
TRANSPORTATION	967,090	917,090	503,100	55%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	876,153	876,153	651,867	74%
	10,980,354	10,990,804	7,791,043	71%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	5,940,542	5,869,017	4,189,079	71%
OPERATING EXPENDITURES	2,700,930	2,821,708	2,184,915	77%
CAPITAL OUTLAY	1,020,202	1,027,892	411,215	40%
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%
	10,980,354	10,990,804	7,791,043	71%

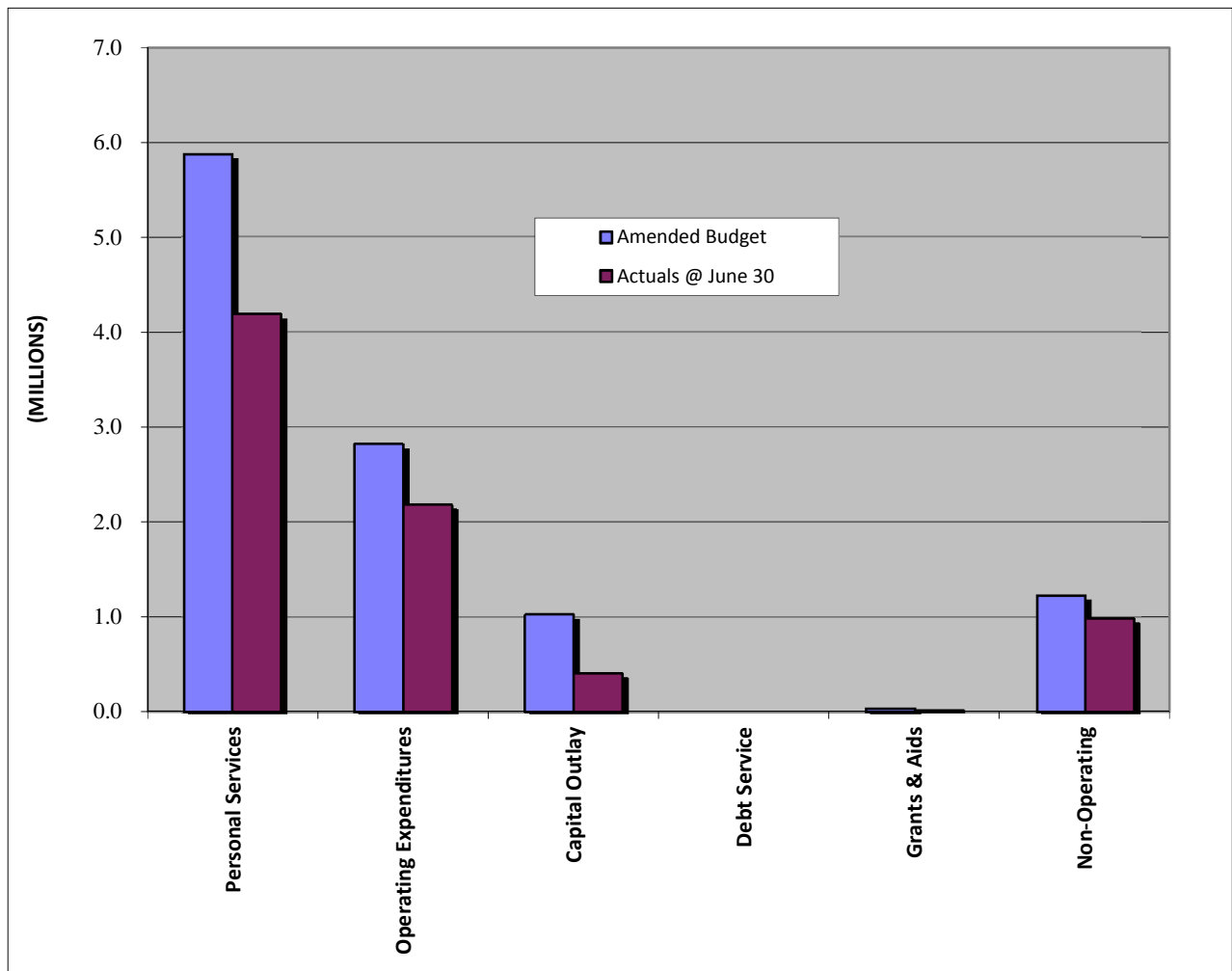
**Revenues by Major Category
General Fund**

As of June 30, 2018, the City of Alachua collected 86% of budgeted General Fund revenues. Tax collections are at 91%. 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 59%. The Intergovernmental Revenues are at 68%. Charges for Services are at 81%, Fines & Forfeitures are at 34%, Miscellaneous Revenues are at 211% and Non-Operating Revenues are at 88%.



Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 71%. Personal Services are at 71% with Operating Expenditures at 77%. The Capital Outlay category is at 40%, Grants & Aids are 46% and Non-Operating expenditures are at 80%. Encumbrances for legal and residential waste collection account for 3% of the expense line total (aprox. \$263K).



CITY OF ALACHUA
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 FOR THE PERIOD ENDING JUNE 30, 2018

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	4,086,305	101%
LOCAL OPTION FUEL TAXES	253,152	253,152	166,084	66%
UTILITY SERVICES TAXES	1,400,000	1,400,000	1,017,690	73%
COMMUNICATIONS SERVICES TAXES	326,333	326,333	214,598	66%
LOCAL BUSINESS TAXES	48,000	48,000	49,502	103%
SUBTOTAL	6,093,089	6,093,089	5,534,179	91%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
BUILDING PERMITS	295,700	295,700	141,007	48%
FRANCHISE FEES	300,000	300,000	208,570	70%
SUBTOTAL	595,700	595,700	349,578	59%
<u>INTERGOVERNMENTAL REVENUE</u>				
STATE-SHARED REVENUES	974,961	974,961	658,717	68%
GRANTS	0	0	0	0%
SUBTOTAL	974,961	974,961	658,717	68%
<u>CHARGES FOR SERVICES</u>				
GENERAL GOVERNMENT	70,275	70,275	68,875	98%
PUBLIC SAFETY	86,729	86,729	73,544	85%
PHYSICAL ENVIRONMENT	792,360	792,360	598,011	75%
TRANSPORTATION	0	0	0	0%
CULTURE & RECREATION	28,000	28,000	52,792	189%
OTHER CHARGES FOR SVCS	0	0	0	0%
SUBTOTAL	977,364	977,364	793,222	81%
<u>FINES & FORFEITURES</u>				
FINES & FORFEITURES	27,000	27,000	12,614	47%
OTHER FINES & FORFEITURES	0	10,450	60	1%
SUBTOTAL	27,000	37,450	12,674	34%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	7,250	7,250	36,307	501%
RENTS & ROYALTIES	100	100	24,390	24390%
OTHER MISCELLANEOUS REVENUE	33,200	33,200	24,682	74%
SUBTOTAL	40,550	40,550	85,379	211%
<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	9,433,749	86%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JUNE 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	78,291	71%	0	0%	71%
OPERATING EXPENDITURES	32,377	21,136	65%	3,250	10%	75%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	142,447	99,427	70%	3,250	2%	72%
CITY MANAGER'S OFFICE						
PERSONAL SERVICES	531,943	415,405	78%	0	0%	78%
OPERATING EXPENDITURES	33,453	15,941	48%	0	0%	48%
CAPITAL OUTLAY	2,000	2,315	116%	0	0%	116%
GRANTS & AIDS	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	567,396	433,661	76%	0	0%	76%
DEPUTY CITY CLERK						
PERSONAL SERVICES	137,840	99,605	72%	0	0%	72%
OPERATING EXPENDITURES	38,521	31,634	82%	0	0%	82%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	176,361	131,239	74%	0	0%	74%
CITY ATTORNEY						
OPERATING EXPENDITURES	182,194	86,836	48%	44,457	24%	72%
TOTAL EXPENDITURES	182,194	86,836	48%	44,457	24%	72%
INFORMATION & TECHNOLOGY SERVICES						
PERSONAL SERVICES	101,031	89,153	88%	0	0%	88%
OPERATING EXPENDITURES	95,771	63,086	66%	0	0%	66%
CAPITAL OUTLAY	150,000	71,641	48%	7,431	5%	53%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	346,802	223,880	65%	7,431	2%	67%
FINANCE						
PERSONAL SERVICES	420,258	279,060	66%	0	0%	66%
OPERATING EXPENDITURES	84,982	65,710	77%	3,200	4%	81%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	505,240	344,770	68%	3,200	1%	69%

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	97,645	70%	0	0%	70%
OPERATING EXPENDITURES	43,821	28,014	64%	0	0%	64%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	182,850	125,659	69%	0	0%	69%
<u>FACILITIES MAINTENANCE</u>						
PERSONAL SERVICES	354,375	243,909	69%	0	0%	69%
OPERATING EXPENDITURES	153,332	101,699	66%	22,365	15%	81%
CAPITAL OUTLAY	12,000	2,329	19%	0	0%	19%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	519,707	347,937	67%	22,365	4%	71%
<u>GRANTS & CONTRACTS</u>						
PERSONAL SERVICES	49,654	100	0%	0	0%	0%
OPERATING EXPENDITURES	20,789	532	3%	14,790	71%	74%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	70,443	632	1%	14,790	21%	22%
<u>CP&D-PLANNING & DEVELOPMENT</u>						
PERSONAL SERVICES	335,073	241,114	72%	0	0%	72%
OPERATING EXPENDITURES	90,372	20,518	23%	0	0%	23%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	425,445	261,632	61%	0	0%	61%
<u>COMPLIANCE & RISK MANAGEMENT</u>						
PERSONAL SERVICES	356,246	220,489	62%	0	0%	62%
OPERATING EXPENDITURES	53,545	11,779	22%	3,507	7%	29%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	409,791	232,268	57%	3,507	0%	58%
<u>CP&D-BEAUTIFICATION BOARD</u>						
OPERATING EXPENDITURES	20,000	8,321	42%	2,758	14%	55%
TOTAL EXPENDITURES	20,000	8,321	42%	2,758	14%	55%

CITY OF ALACHUA
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 FOR THE PERIOD ENDING JUNE 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
SPECIAL EXPENSE						
PERSONAL SERVICES	11,400	0	0%	0	0%	0%
OPERATING EXPENDITURES	107,974	78,593	73%	1,397	1%	74%
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	1,084,427	74%	1,397	0%	74%
PS-SOLID WASTE DISPOSAL						
OPERATING EXPENDITURES	704,793	474,203	67%	218,984	31%	98%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	704,793	474,203	67%	218,984	31%	98%
PS-PUBLIC WORKS						
PERSONAL SERVICES	388,941	278,107	72%	0	0%	72%
OPERATING EXPENDITURES	236,249	127,247	54%	33,075	14%	68%
CAPITAL OUTLAY	291,900	28,304	10%	36,367	12%	22%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	917,090	433,658	47%	69,442	8%	55%
FIRE RESCUE SERVICES						
OPERATING EXPENDITURES	10,858	5,124	47%	0	0%	47%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	10,858	5,124	47%	0	0%	47%
BUILDING INSPECTIONS						
PERSONAL SERVICES	164,803	117,124	71%	0	0%	71%
OPERATING EXPENDITURES	31,499	11,034	35%	0	0%	35%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	196,302	128,158	65%	0	0%	65%
APD-PATROL & ADMIN						
PERSONAL SERVICES	2,067,886	1,587,587	77%	0	0%	77%
OPERATING EXPENDITURES	386,500	275,709	71%	12,769	3%	75%
CAPITAL OUTLAY	193,090	139,653	72%	28,165	15%	87%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	2,647,476	2,002,948	76%	40,934	2%	77%

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
<u>APD-COMMUNICATIONS</u>						
PERSONAL SERVICES	378,156	218,076	58%	0	0%	58%
OPERATING EXPENDITURES	19,248	11,705	61%	0	0%	61%
CAPITAL OUTLAY	191,902	28,105	15%	4,894	3%	17%
TOTAL EXPENDITURES	589,306	257,886	44%	4,894	1%	45%
<u>APD-SCHOOL CROSSING GUARDS</u>						
OPERATING EXPENDITURES	23,589	16,481	70%	0	0%	70%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	23,589	16,481	70%	0	0%	70%
<u>APD-EXPLORERS PROGRAM</u>						
OPERATING EXPENDITURES	2,000	671	34%	0	0%	34%
TOTAL EXPENDITURES	2,000	671	34%	0	0%	34%
<u>APD-RESERVE PROGRAM</u>						
OPERATING EXPENDITURES	3,000	1,949	65%	0	0%	65%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,000	1,949	65%	0	0%	65%
<u>PARKS & RECREATION</u>						
PERSONAL SERVICES	322,312	223,415	69%	0	0%	69%
OPERATING EXPENDITURES	446,841	321,174	72%	45,267	10%	82%
CAPITAL OUTLAY	107,000	57,299	54%	4,712	4%	58%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	876,153	601,888	69%	49,979	6%	74%
GENERAL FUND	10,990,804	7,303,656	66%	487,388	4%	71%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JUNE 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	409,523	81%
PERMITS, FEES & ASSESSMENTS	10,600	10,600	10,482	99%
INTERGOVERNMENTAL REVENUE	271,105	271,105	270,419	100%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	2,700	2,700	1,437	53%
MISCELLANEOUS REVENUE	7,200	29,177	32,500	111%
NON-OPERATING	911,119	911,119	172,191	19%
	<u>1,706,724</u>	<u>1,728,701</u>	<u>896,552</u>	<u>52%</u>
EXPENSES:				
GENERAL GOVERNMENT	30,523	30,523	0	0%
PUBLIC SAFETY	11,828	11,828	597	5%
ECONOMIC ENVIRONMENT	779,721	779,721	498,273	64%
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	324,568	37%
	<u>1,706,724</u>	<u>1,728,701</u>	<u>827,038</u>	<u>48%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	78,492	78,492	65,398	83%
OPERATING EXPENDITURES	392,952	397,339	223,867	56%
CAPITAL OUTLAY	1,096,000	1,113,590	438,494	39%
DEBT SERVICE	99,280	99,280	99,279	100%
GRANTS & AIDS	30,000	30,000	0	0%
NON-OPERATING	10,000	10,000	0	0%
	<u>1,706,724</u>	<u>1,728,701</u>	<u>827,038</u>	<u>48%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
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SPECIAL REVENUE FUNDS REVENUE

REVENUE SOURCE	FY 17/18 APPROVED BUDGET	FY 17/18 AMENDED BUDGET	RECEIVED TO DATE FY 17/18	PERCENT COLLECTED
<u>TAXES</u>				
DISCRETIONARY SALES SURTAX	504,000	504,000	409,523	81%
SUBTOTAL	504,000	504,000	409,523	81%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
SPECIAL ASSESSMENTS	10,600	10,600	10,482	99%
SUBTOTAL	10,600	10,600	10,482	99%
<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	1,437	53%
SUBTOTAL	2,700	2,700	1,437	53%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	200	200	3,056	1528%
RENTALS AND LEASES	7,000	7,000	7,475	107%
CONTRIBUTIONS AND DONATIONS	0	2,377	2,677	113%
OTHER MISCELLANEOUS REVENUE	0	19,600	19,292	98%
SUBTOTAL	7,200	29,177	32,500	111%
<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	896,552	52%

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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	597	17%	0	0%	17%
TOTAL EXPENDITURES	3,600	597	17%	0	0%	17%
<u>WILD SPACES PUBLIC PLACES FUND</u>						
OPERATING EXPENDITURES	0	12,180	NA-	0	0%	NA-
CAPITAL OUTLAY	822,000	254,649	31%	9,810	1%	32%
TOTAL EXPENDITURES	822,000	266,829	32%	9,810	1%	34%
<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	2,400	10%	1,200	5%	15%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	23,663	2,400	10%	1,200	5%	15%
<u>DONATION FUND</u>						
OPERATING EXPENDITURES	46,085	30,043	65%	0	0%	65%
CAPITAL OUTLAY	15,800	17,886	113%	0	0%	113%
NON OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	61,885	47,929	77%	0	0%	77%
<u>CRA FUND</u>						
PERSONAL SERVICES	78,492	65,398	83%	0	0%	83%
OPERATING EXPENDITURES	286,159	143,045	50%	34,402	12%	62%
CAPITAL OUTLAY	275,790	108,602	39%	47,547	17%	57%
DEBT SERVICE	99,280	99,279	100%	0	0%	100%
AIDS TO PRIVATE ORGANIZATIONS	30,000	0	0%	0	0%	0%
NON OPERATING	10,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	779,721	416,324	53%	81,949	11%	64%
SPECIAL REVENUE FUNDS	1,728,701	734,079	42%	92,959	5%	48%

**CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JUNE 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	92	92%
NON-OPERATING	1,008,318	1,008,318	876,240	87%
	<u>1,008,418</u>	<u>1,008,418</u>	<u>876,332</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 JUNE 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	92	92%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	100	100	92	92%
<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	876,332	87%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JUNE 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 JUNE 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	26	NA+
NON-OPERATING	342,444	392,444	300,000	76%
	<u>742,444</u>	<u>9,247,444</u>	<u>300,026</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	48,983	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>376,890</u>	<u>4%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	310,887	378,390	70,786	19%
CAPITAL OUTLAY	431,557	8,869,054	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>376,890</u>	<u>4%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JUNE 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	26	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	0	26	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	300,026	3%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JUNE 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	8,113	0%	283,938	20%	21%
TOTAL EXPENDITURES	1,400,000	8,113	1%	283,938	20%	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	10,708	21%	38,275	77%	98%
CAPITAL OUTLAY	700,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	750,000	10,708	1%	38,275	5%	7%
PROJECT LEGACY						
OPERATING EXPENDITURES	20,403	20,404	100%	0	0%	100%
CAPITAL OUTLAY	11,154	11,153	100%	0	0%	100%
TOTAL EXPENDITURES	31,557	31,557	100%	0	0%	100%
CAPITAL PROJECT FUNDS	9,247,444	51,777	1%	325,113	4%	4%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JUNE 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	13,065,423	73%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	265,860	265,860	225,261	85%
NON-OPERATING	4,229,436	4,229,436	0	0%
	22,412,815	22,412,815	13,290,684	59%
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	13,700,442	61%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	22,412,815	22,412,815	13,700,442	61%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	1,497,264	1,497,264	947,619	63%
OPERATING EXPENDITURES	1,515,896	1,535,896	1,026,140	67%
CAPITAL OUTLAY	4,499,419	4,479,419	804,980	18%
DEBT SERVICE	1,184,684	1,184,684	1,184,684	100%
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	4,901,468	56%
	22,412,815	22,412,815	13,700,442	61%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JUNE 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	10,044,422	74%
PHYSICAL ENVIRONMENT-WATER	1,685,482	1,685,482	1,202,571	71%
PHYSICAL ENVIRONMENT-WASTEWATER	2,529,240	2,529,240	1,774,110	70%
PHYSICAL ENVIRONMENT-MOSQUITO	58,200	58,200	44,320	76%
SUBTOTAL	17,917,519	17,917,519	13,065,423	73%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	8,760	8,760	53,957	616%
RENTS & ROYALTIES	29,000	29,000	0	0%
OTHER MISCELLANEOUS REVENUE	228,100	228,100	171,304	75%
SUBTOTAL	265,860	265,860	225,261	85%
<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	13,290,684	59%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JUNE 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	555,853	61%	0	0%	61%
OPERATING EXPENDITURES	446,634	240,433	54%	86,257	19%	73%
CAPITAL OUTLAY	2,258,897	285,118	13%	3,508	0%	13%
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	4,901,468	56%	0	0%	56%
TOTAL EXPENDITURES	16,072,681	9,676,116	60%	89,765	1%	61%
<u>WATER UTILITY</u>						
PERSONAL SERVICES	195,113	119,488	61%	0	0%	61%
OPERATING EXPENDITURES	369,849	208,149	56%	66,985	18%	74%
CAPITAL OUTLAY	1,038,370	27,137	3%	88,526	9%	11%
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	1,505,633	54%	155,511	6%	59%
<u>WASTEWATER UTILITY</u>						
PERSONAL SERVICES	390,733	269,975	69%	0	0%	69%
OPERATING EXPENDITURES	694,378	376,755	54%	28,518	4%	58%
CAPITAL OUTLAY	1,171,652	131,408	11%	265,179	23%	34%
DEBT SERVICE	631,439	631,439	100%	0	0%	100%
NON OPERATING	579,929	529,929	91%	0	0%	91%
TOTAL EXPENDITURES	3,468,131	1,939,506	56%	293,697	8%	64%
<u>MOSQUITO CONTROL</u>						
PERSONAL SERVICES	7,513	2,303	31%	0	0%	31%
OPERATING EXPENDITURES	25,035	19,043	76%	0	0%	76%
CAPITAL OUTLAY	10,500	1,534	15%	2,570	24%	39%
NON OPERATING	24,764	14,764	60%	0	0%	60%
TOTAL EXPENDITURES	67,812	37,644	56%	2,570	4%	59%
ENTERPRISE FUNDS	22,412,815	13,158,899	59%	541,543	2%	61%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JUNE 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	275	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	10,663	1422%
NON-OPERATING	3,740,716	3,740,716	2,472,954	66%
	<u>3,741,466</u>	<u>3,741,466</u>	<u>2,483,892</u>	<u>66%</u>
EXPENSES:				
GENERAL GOVERNMENT	3,067,809	3,067,809	2,208,627	72%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	673,657	673,657	412,830	61%
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>2,621,457</u>	<u>70%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	1,608,408	1,608,408	1,009,479	63%
OPERATING EXPENDITURES	660,158	663,558	397,875	60%
CAPITAL OUTLAY	1,193,889	1,190,489	985,092	83%
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>2,621,457</u>	<u>70%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JUNE 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	275	NA+
SUBTOTAL	0	0	275	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	9,512	1268%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	1,151	NA+
SUBTOTAL	750	750	10,663	1422%
<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	2,483,892	66%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JUNE 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	177,328	73%	0	0%	73%
OPERATING EXPENDITURES	31,492	16,655	53%	0	0%	53%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	274,137	193,983	71%	0	0%	71%
<u>FAS / UTILITY BILLING</u>						
PERSONAL SERVICES	303,824	190,222	63%	0	0%	63%
OPERATING EXPENDITURES	132,613	99,372	75%	2,105	2%	77%
CAPITAL OUTLAY	25,289	11,694	46%	0	0%	46%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	461,726	301,288	65%	2,105	0%	66%
<u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u>						
PERSONAL SERVICES	587,731	344,380	59%	0	0%	59%
OPERATING EXPENDITURES	200,035	74,590	37%	2,518	1%	39%
CAPITAL OUTLAY	26,000	25,225	97%	0	0%	97%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	813,766	444,196	55%	2,518	0%	55%
<u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u>						
PERSONAL SERVICES	53,086	36,276	68%	0	0%	68%
OPERATING EXPENDITURES	26,991	16,436	61%	0	0%	61%
CAPITAL OUTLAY	15,000	7,150	48%	0	0%	48%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	95,077	59,862	63%	0	0%	63%
<u>ISF - COMPLIANCE AND RISK MANAGEMENT</u>						
PERSONAL SERVICES	31,777	23,413	74%	0	0%	74%
OPERATING EXPENDITURES	462	415	90%	0	0%	90%
TOTAL EXPENDITURES	32,239	23,828	74%	0	0%	74%
<u>ISF - FAS / INFORMATION</u>						
PERSONAL SERVICES	56,853	19,731	35%	0	0%	35%
OPERATING EXPENDITURES	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	56,853	19,731	35%	0	0%	35%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JUNE 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	218,129	66%	0	0%	66%
OPERATING EXPENDITURES	271,965	131,858	48%	5,189	2%	50%
CAPITAL OUTLAY	69,200	50,679	73%	6,975	10%	83%
TOTAL EXPENDITURES	673,657	400,666	59%	12,164	2%	61%
<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	852,906	81%	30,462	3%	84%
OTHER DEBT COSTS	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,055,000	901,643	85%	30,462	3%	88%
INTERNAL SERVICE FUND	3,741,466	2,574,208	69%	47,249	1%	70%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JUNE 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	5,943,702	90%
PERMITS, FEES & ASSESSMENTS	606,300	606,300	360,335	59%
INTERGOVERNMENTAL	1,646,066	10,101,066	929,136	9%
CHARGES FOR SERVICES	18,894,883	18,894,883	13,858,645	73%
FINES AND FORFEITURES	29,700	40,150	14,111	35%
MISCELLANEOUS REVENUE	314,460	336,437	353,921	105%
NON-OPERATING	12,503,723	12,553,723	5,821,385	46%
	40,592,221	49,129,648	27,281,235	56%

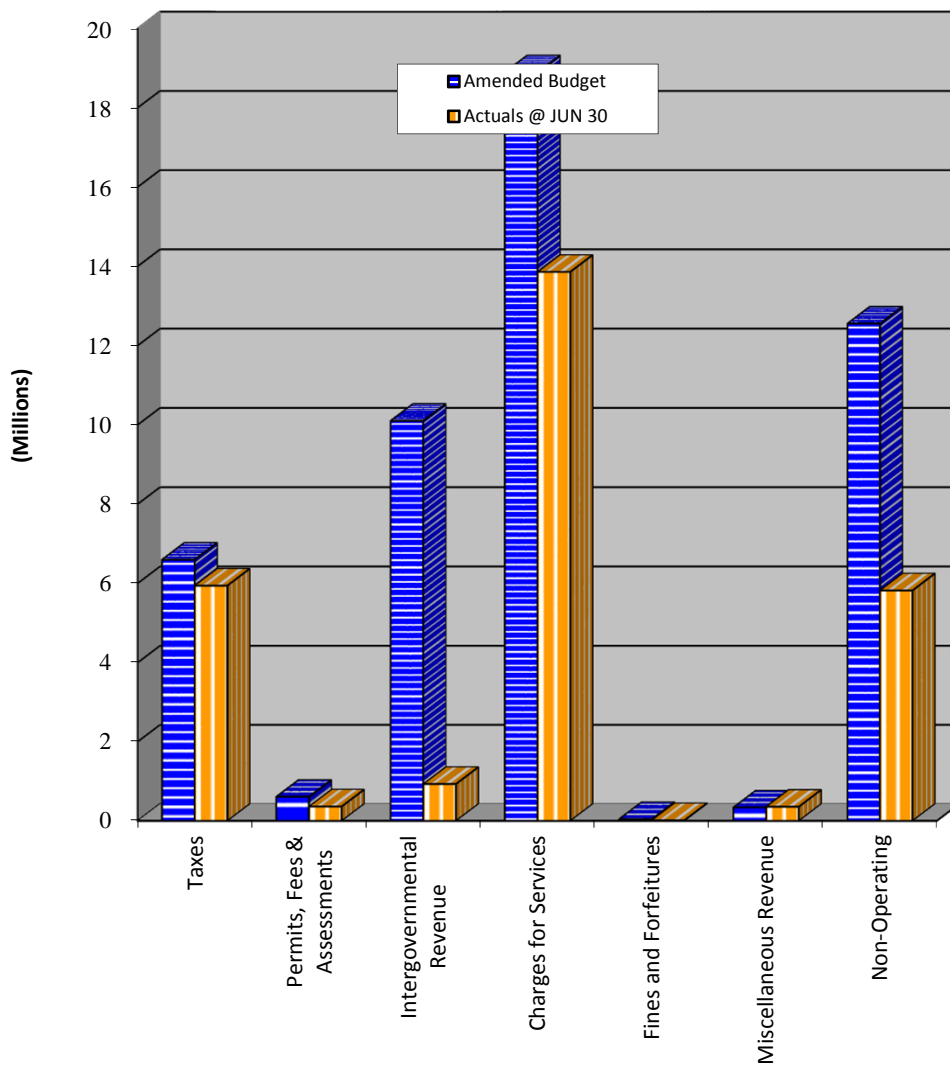
EXPENSES:				
GENERAL GOVERNMENT	9,473,480	9,426,987	6,351,946	67%
PUBLIC SAFETY	3,413,909	3,484,359	2,459,642	71%
ECONOMIC ENVIRONMENT	779,721	779,721	498,273	64%
PHYSICAL ENVIRONMENT	24,184,201	25,220,694	15,105,009	60%
TRANSPORTATION	967,090	8,422,090	552,083	7%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	1,773,820	1,795,797	1,009,392	56%
	40,592,221	49,129,648	25,976,345	53%

MAJOR EXPENDITURE CATEGORIES:

PERSONAL SERVICES	9,124,706	9,053,181	6,211,575	69%
OPERATING EXPENDITURES	5,580,823	5,796,891	3,903,583	67%
CAPITAL OUTLAY	8,241,067	16,680,444	2,945,885	18%
DEBT SERVICE	2,521,393	2,521,393	2,172,449	86%
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	4,901,468	56%
	40,592,221	49,129,648	25,976,345	53%

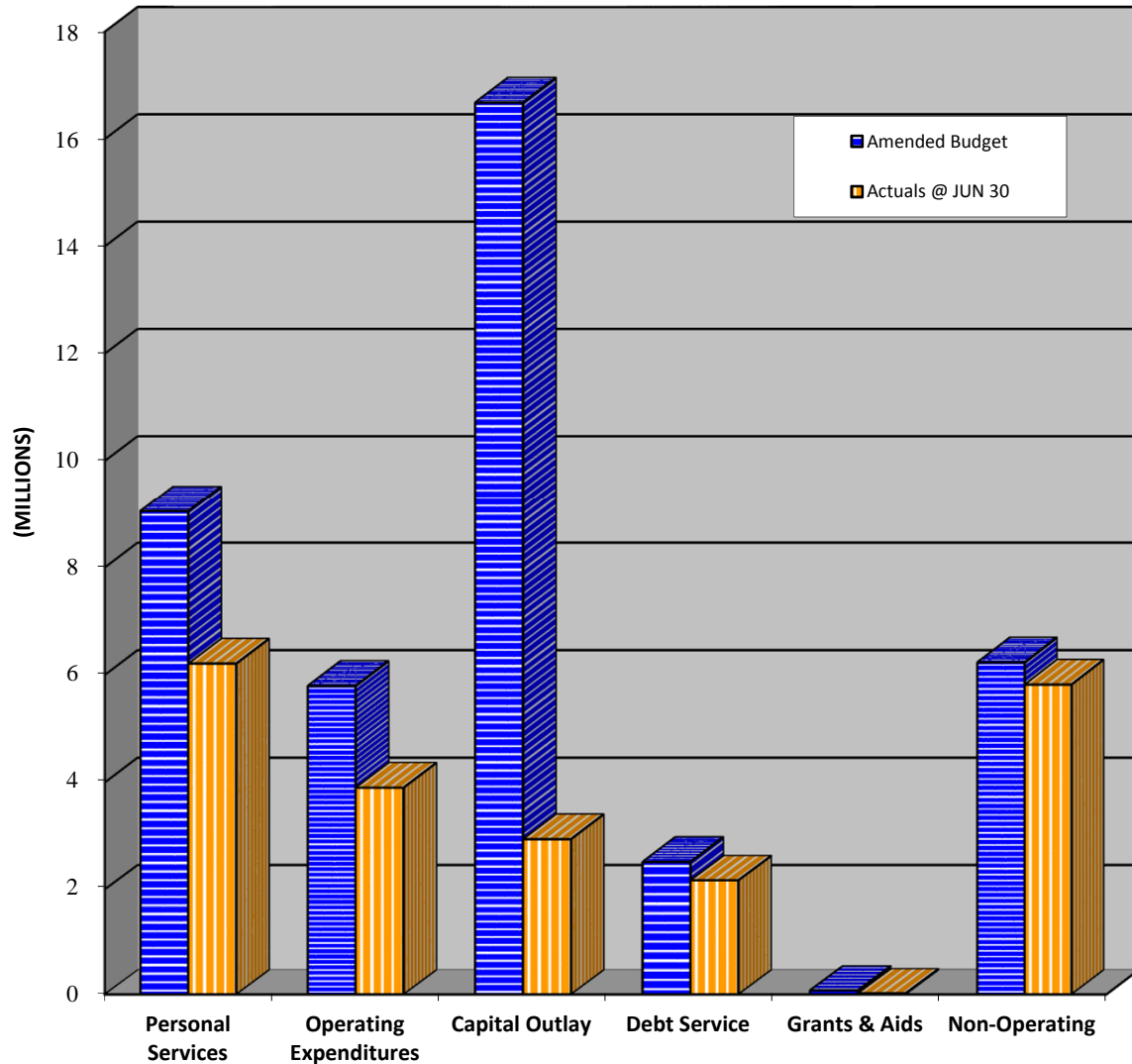
Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 56% of budget for the fiscal year. Taxes are at 90% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (59%); Intergovernmental Revenue (9%); Charges for Services (73%); Fines and Forfeitures (35%); Miscellaneous Revenue (105%); and Non-Operating Revenue (46%).



Expenditures by Major Category All City Funds

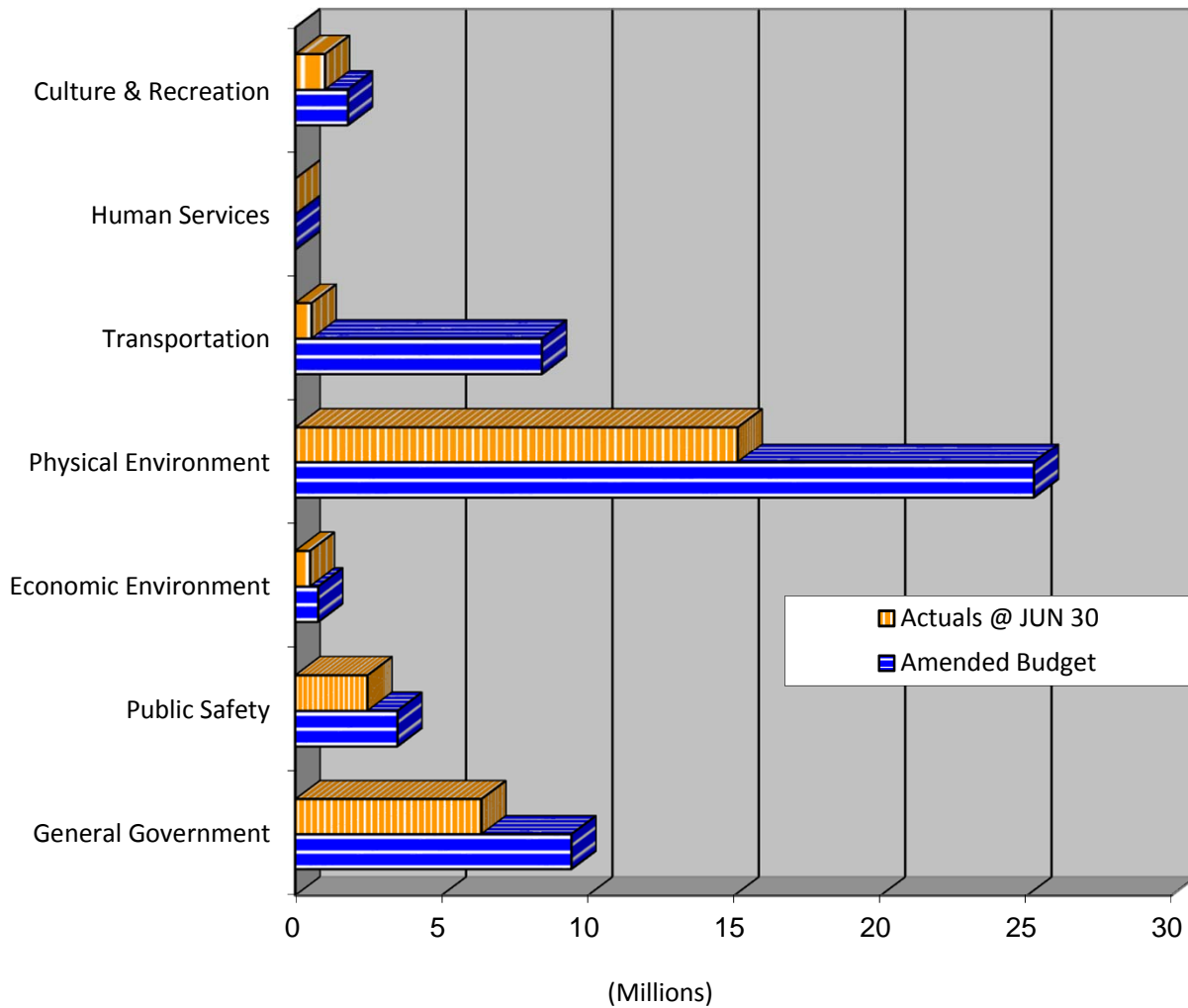
Overall, City expenditures and encumbrances are at 53% of budget for the period. The Personal Services category is at 69% of budget for the fiscal year. The Operating Expenditures category is at 67%, with encumbrances for legal and residential waste collection services of approximately \$263K. Capital Outlay is at 18%, Debt Service is 86%, Grants & Aids is 27% and Non-Operating Expenditures are at 93%. Encumbrances for future expenditures account for 3.0% (aprox. \$1.5M) 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 53% of budget with General Government expenses at 67%, Public Safety at 71%, Economic Environment at 64%, Physical Environment at 60% (Enterprise Funds, Water Collection and Distribution & residential waste collection services), Transportation at 7%, and Culture & Recreation at 56%.



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

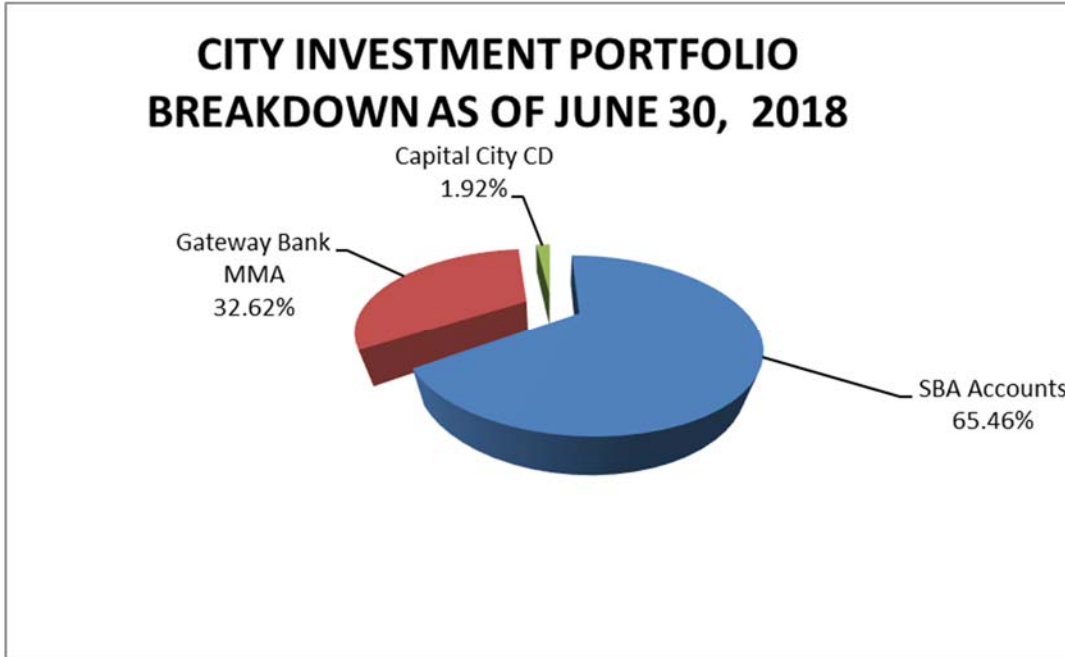
The Rate of Return on Investment refers to the benefits (the profits) to an investor or organization relative to the cost of the initial investment. It is similar to the rate of profit as a measure of profitability.

Conclusion

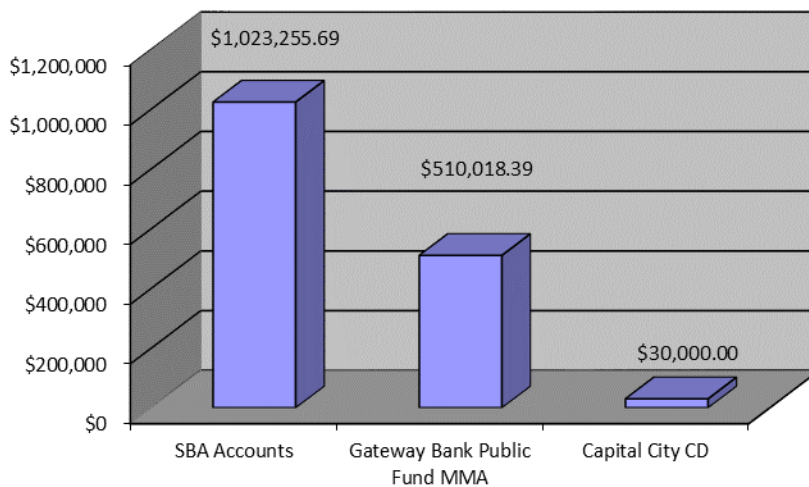
The City's cash and investments are pursuant to Section 218.415, Florida Statutes as well as the City's own adopted Investment Policy. To ensure that the City's funds are effectively managed, the Finance Director and other appropriate staff shall annually complete eight (8) hours of continuing professional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

INVESTMENTS AND CASH

As of June 30, 2018, the City's investment portfolio totaled **\$1,563,274.08**. 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 JUNE 30, 2018



INVESTMENTS AND CASH

As of June 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 **\$20,617,953.10**. 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	June Balance	Percentage of Total
Operating Account	\$17,262,096.63	83.72%
Payroll Account	\$7,861.99	0.04%
CRA Account	\$581,186.04	2.82%
Police Forfeiture Account	\$10,452.12	0.05%
Section 108 Account	\$196,041.30	0.95%
Project Legacy Account	\$0.00	0.00%
Series 2016 Repayment Account	\$411,349.24	2.00%
Deposit Account	\$1,712,233.38	8.30%
Series 2016 Projects	\$223,048.96	1.08%
Explorer Account	\$6,908.94	0.03%
SRF Repayment Account	\$98,410.67	0.48%
Heritage Oaks Account	\$108,363.83	0.53%
TOTAL	\$20,617,953.10	100.00%