



City of  
**ALACHUA**

THE GOOD LIFE COMMUNITY

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

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# INTRODUCTION TO FISCAL ANALYSIS REPORT

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## **Purpose**

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

## **Defining Revenue**

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

## **Defining Expenditure**

Expenditures constitute a use of financial resources. There are four basic types of expenditures: personal services, operating, capital and debt. Personal services include all salary and salary related expenditures. Operating expenditures include the day-to-day expenses such as 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. Expenditure 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 AUGUST 31, 2018**

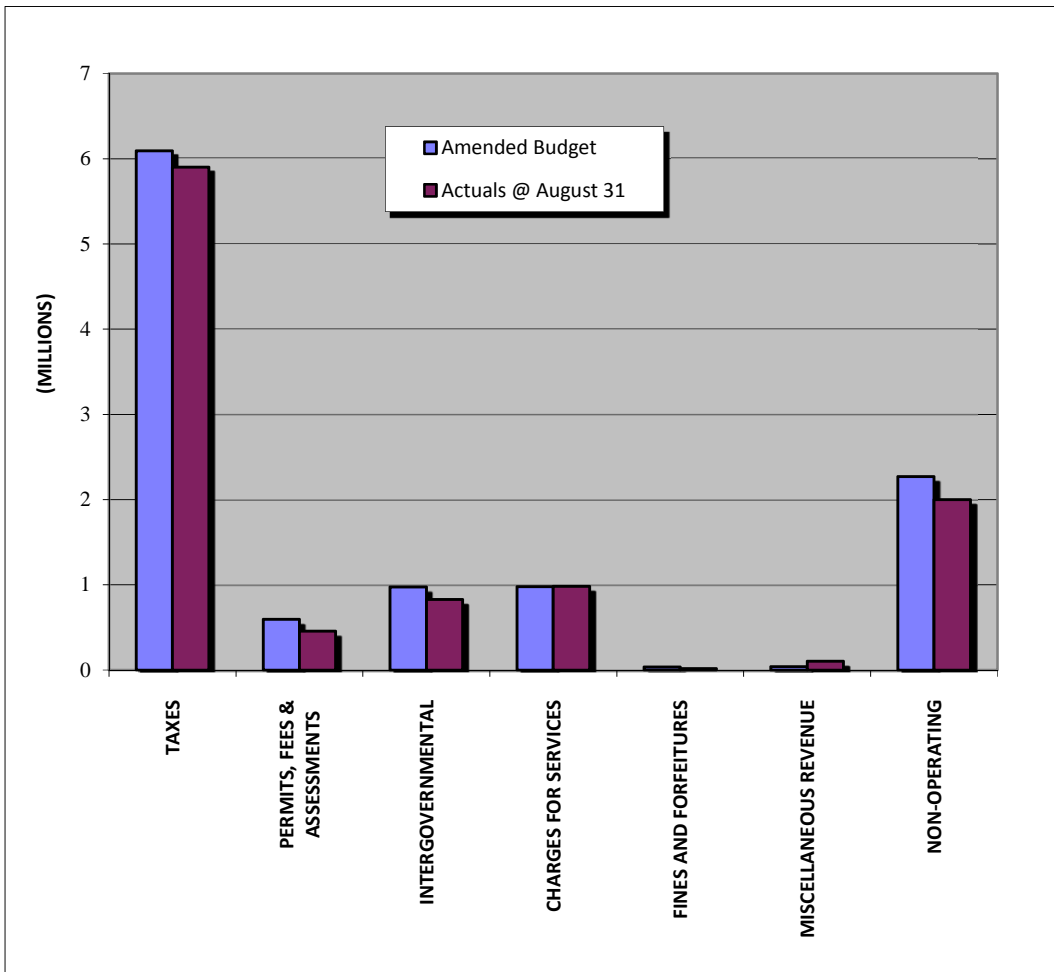
**GENERAL FUND**

**FUND 001 - GENERAL FUND:** The General Fund is the general operating fund for the Alachua City Commission. This fund is used to account for all financial resources, except those required to be accounted for separately. These resources provide funding for programs such as Fire Services, Recreation Services, General Government Administration, Capital Improvement Projects, Law Enforcement and Planning Services to all residents of the City of Alachua.

	<b>FY 17/18 APPROVED BUDGET</b>	<b>FY 17/18 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 17/18</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
TAXES	6,093,089	6,093,089	5,901,447	97%
PERMITS, FEES & ASSESSMENTS	595,700	595,700	455,392	76%
INTERGOVERNMENTAL	974,961	974,961	829,755	85%
CHARGES FOR SERVICES	977,364	977,364	983,287	101%
FINES AND FORFEITURES	27,000	37,450	15,802	42%
MISCELLANEOUS REVENUE	40,550	40,550	102,198	252%
NON-OPERATING	2,271,690	2,271,690	2,000,000	88%
	<b>10,980,354</b>	<b>10,990,804</b>	<b>10,287,881</b>	<b>94%</b>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	5,066,730	5,020,237	4,012,748	80%
PUBLIC SAFETY	3,402,081	3,472,531	3,016,545	87%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	668,300	704,793	693,187	98%
TRANSPORTATION	967,090	917,090	617,817	67%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	876,153	876,153	779,538	89%
	<b>10,980,354</b>	<b>10,990,804</b>	<b>9,119,835</b>	<b>83%</b>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	5,940,542	5,857,117	5,257,655	90%
OPERATING EXPENDITURES	2,700,930	2,863,258	2,408,331	84%
CAPITAL OUTLAY	1,020,202	998,242	448,015	45%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	43,625	43,625	20,000	46%
NON-OPERATING	1,275,055	1,228,562	985,834	80%
POWER COSTS	0	0	0	0%
	<b>10,980,354</b>	<b>10,990,804</b>	<b>9,119,835</b>	<b>83%</b>

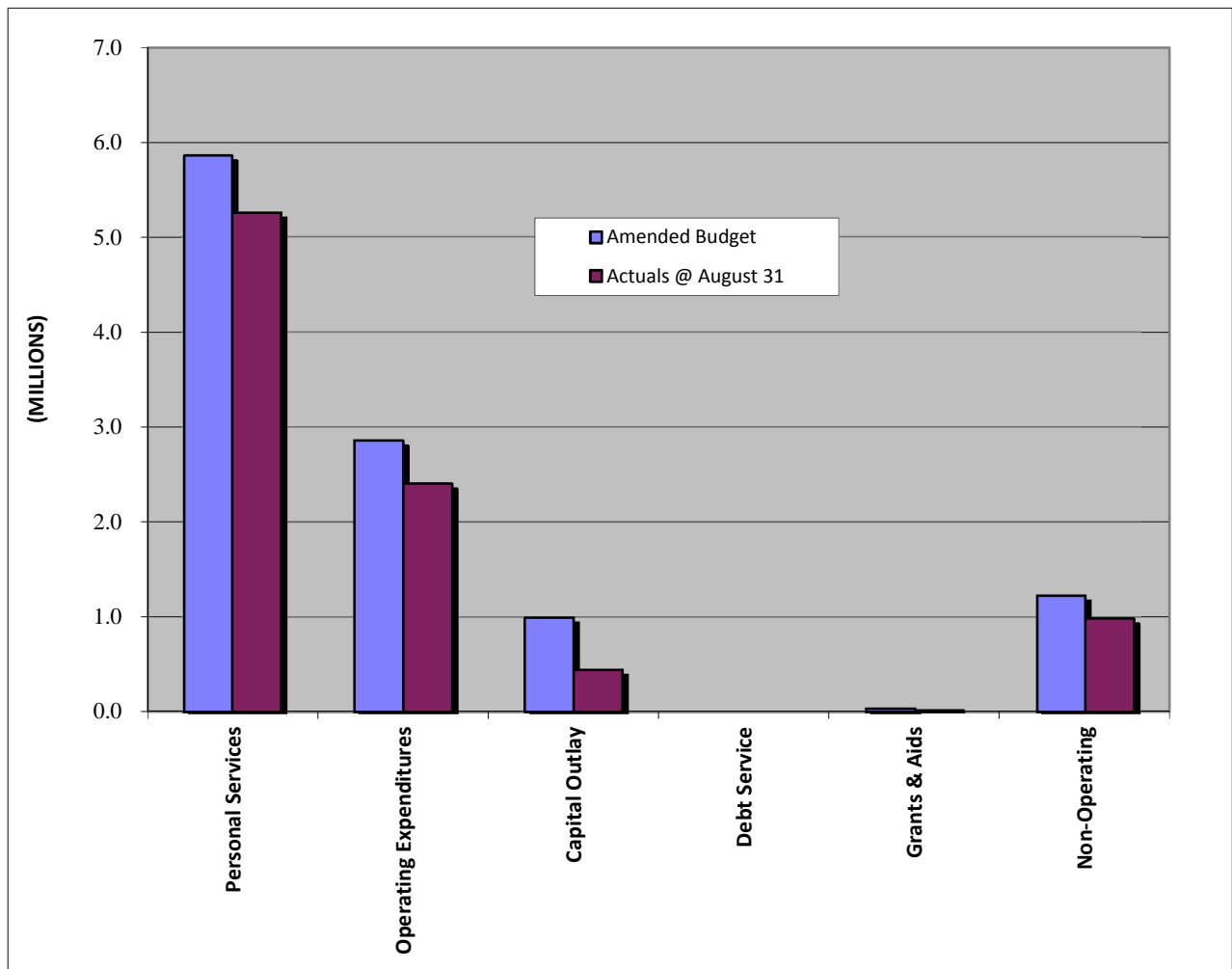
### Revenues by Major Category General Fund

As of August 31, 2018, the City of Alachua collected 94% of budgeted General Fund revenues. Tax collections are at 97%. 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 76%. The Intergovernmental Revenues are at 85%. Charges for Services are at 101%, Fines & Forfeitures are at 42%, Miscellaneous Revenues are at 252% and Non-Operating Revenues are at 88%.



### Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 83%. Personal Services are at 90% with Operating Expenditures at 84%. The Capital Outlay category is at 45%, Grants & Aids are 46% and Non-Operating expenditures are at 80%. Encumbrances for legal and residential waste collection account for 1% of the expense line total (aprox. \$129K).



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

GENERAL FUND REVENUES

REVENUE SOURCE	FY 17/18 APPROVED BUDGET	FY 17/18 AMENDED BUDGET	YEAR TO DATE FY 17/18	PERCENT COLLECTED
<b><u>TAXES</u></b>				
AD VALOREM TAXES	4,065,604	4,065,604	4,089,185	101%
LOCAL OPTION FUEL TAXES	253,152	253,152	208,675	82%
UTILITY SERVICES TAXES	1,400,000	1,400,000	1,283,593	92%
COMMUNICATIONS SERVICES TAXES	326,333	326,333	270,620	83%
LOCAL BUSINESS TAXES	48,000	48,000	49,374	103%
<b>SUBTOTAL</b>	<b>6,093,089</b>	<b>6,093,089</b>	<b>5,901,447</b>	<b>97%</b>
<b><u>PERMITS, FEES AND ASSESSMENTS</u></b>				
BUILDING PERMITS	295,700	295,700	189,177	64%
FRANCHISE FEES	300,000	300,000	266,215	89%
<b>SUBTOTAL</b>	<b>595,700</b>	<b>595,700</b>	<b>455,392</b>	<b>76%</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
STATE-SHARED REVENUES	974,961	974,961	829,755	85%
GRANTS	0	0	0	0%
<b>SUBTOTAL</b>	<b>974,961</b>	<b>974,961</b>	<b>829,755</b>	<b>85%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
GENERAL GOVERNMENT	70,275	70,275	93,450	133%
PUBLIC SAFETY	86,729	86,729	91,100	105%
PHYSICAL ENVIRONMENT	792,360	792,360	731,745	92%
TRANSPORTATION	0	0	0	0%
CULTURE & RECREATION	28,000	28,000	66,992	239%
OTHER CHARGES FOR SVCS	0	0	0	0%
<b>SUBTOTAL</b>	<b>977,364</b>	<b>977,364</b>	<b>983,287</b>	<b>101%</b>
<b><u>FINES &amp; FORFEITURES</u></b>				
FINES & FORFEITURES	27,000	27,000	15,602	58%
OTHER FINES & FORFEITURES	0	10,450	200	2%
<b>SUBTOTAL</b>	<b>27,000</b>	<b>37,450</b>	<b>15,802</b>	<b>42%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST EARNINGS	7,250	7,250	47,754	659%
RENTS & ROYALTIES	100	100	24,390	24390%
OTHER MISCELLANEOUS REVENUE	33,200	33,200	30,054	91%
<b>SUBTOTAL</b>	<b>40,550</b>	<b>40,550</b>	<b>102,198</b>	<b>252%</b>
<b><u>NON OPERATING</u></b>				
CONTRIBUTIONS FROM ENTERPRISE	2,000,000	2,000,000	2,000,000	100%
FUND BALANCE & UNDER COLLECTION	271,690	271,690	0	0%
<b>SUBTOTAL</b>	<b>2,271,690</b>	<b>2,271,690</b>	<b>2,000,000</b>	<b>88%</b>
<b>GENERAL FUND</b>	<b>10,980,354</b>	<b>10,990,804</b>	<b>10,287,881</b>	<b>94%</b>

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

GENERAL FUND EXPENDITURES  
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 17/18 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<b>CITY COMMISSION</b>						
PERSONAL SERVICES	110,070	99,165	90%	0	0%	90%
OPERATING EXPENDITURES	32,377	23,949	74%	3,250	10%	84%
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>123,114</b>	<b>86%</b>	<b>3,250</b>	<b>2%</b>	<b>89%</b>
<b>CITY MANAGER'S OFFICE</b>						
PERSONAL SERVICES	531,943	480,096	90%	0	0%	90%
OPERATING EXPENDITURES	33,453	20,030	60%	0	0%	60%
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%
<b>TOTAL EXPENDITURES</b>	<b>567,396</b>	<b>502,441</b>	<b>89%</b>	<b>0</b>	<b>0%</b>	<b>89%</b>
<b>DEPUTY CITY CLERK</b>						
PERSONAL SERVICES	138,790	125,389	90%	0	0%	90%
OPERATING EXPENDITURES	37,571	33,496	89%	0	0%	89%
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>158,885</b>	<b>90%</b>	<b>0</b>	<b>0%</b>	<b>90%</b>
<b>CITY ATTORNEY</b>						
OPERATING EXPENDITURES	182,194	106,836	59%	20,000	11%	70%
<b>TOTAL EXPENDITURES</b>	<b>182,194</b>	<b>106,836</b>	<b>59%</b>	<b>20,000</b>	<b>11%</b>	<b>70%</b>
<b>INFORMATION &amp; TECHNOLOGY SERVICES</b>						
PERSONAL SERVICES	101,031	115,016	114%	0	0%	114%
OPERATING EXPENDITURES	95,771	71,895	75%	0	0%	75%
CAPITAL OUTLAY	150,000	78,543	52%	6,993	5%	57%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>346,802</b>	<b>265,454</b>	<b>77%</b>	<b>6,993</b>	<b>2%</b>	<b>79%</b>
<b>FINANCE</b>						
PERSONAL SERVICES	420,258	357,095	85%	0	0%	85%
OPERATING EXPENDITURES	84,982	67,113	79%	0	0%	79%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>505,240</b>	<b>424,208</b>	<b>84%</b>	<b>0</b>	<b>0%</b>	<b>84%</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	129,748	93%	0	0%	93%
OPERATING EXPENDITURES	43,821	32,068	73%	3,800	9%	82%
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>161,816</b>	<b>88%</b>	<b>3,800</b>	<b>2%</b>	<b>91%</b>
<b><u>FACILITIES MAINTENANCE</u></b>						
PERSONAL SERVICES	341,525	307,721	90%	0	0%	90%
OPERATING EXPENDITURES	175,832	134,816	77%	12,655	7%	84%
CAPITAL OUTLAY	2,350	2,329	99%	0	0%	99%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>519,707</b>	<b>444,866</b>	<b>86%</b>	<b>12,655</b>	<b>2%</b>	<b>88%</b>
<b><u>GRANTS &amp; CONTRACTS</u></b>						
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%
<b>TOTAL EXPENDITURES</b>	<b>70,443</b>	<b>632</b>	<b>1%</b>	<b>14,790</b>	<b>21%</b>	<b>22%</b>
<b><u>CP&amp;D-PLANNING &amp; DEVELOPMENT</u></b>						
PERSONAL SERVICES	335,073	305,859	91%	0	0%	91%
OPERATING EXPENDITURES	90,372	33,180	37%	1,095	1%	38%
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>339,039</b>	<b>80%</b>	<b>1,095</b>	<b>0%</b>	<b>80%</b>
<b><u>COMPLIANCE &amp; RISK MANAGEMENT</u></b>						
PERSONAL SERVICES	356,246	288,614	81%	0	0%	81%
OPERATING EXPENDITURES	53,545	16,916	32%	0	0%	32%
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>305,530</b>	<b>75%</b>	<b>0</b>	<b>0%</b>	<b>75%</b>
<b><u>CP&amp;D-BEAUTIFICATION BOARD</u></b>						
OPERATING EXPENDITURES	20,000	10,355	52%	751	4%	56%
<b>TOTAL EXPENDITURES</b>	<b>20,000</b>	<b>10,355</b>	<b>52%</b>	<b>751</b>	<b>4%</b>	<b>56%</b>

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

GENERAL FUND EXPENDITURES  
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 17/18 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<b>SPECIAL EXPENSE</b>						
PERSONAL SERVICES	11,400	0	0%	0	0%	0%
OPERATING EXPENDITURES	107,974	94,587	88%	0	0%	88%
CAPITAL OUTLAY	80,000	0	0%	5,817	7%	7%
GRANTS & AIDS	43,625	20,000	46%	0	0%	46%
NON-OPERATING	1,228,562	985,834	80%	0	0%	80%
<b>TOTAL EXPENDITURES</b>	<b>1,471,561</b>	<b>1,100,421</b>	<b>75%</b>	<b>5,817</b>	<b>0%</b>	<b>75%</b>
<b>PS-SOLID WASTE DISPOSAL</b>						
OPERATING EXPENDITURES	704,793	583,695	83%	109,492	16%	98%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>704,793</b>	<b>583,695</b>	<b>83%</b>	<b>109,492</b>	<b>16%</b>	<b>98%</b>
<b>PS-PUBLIC WORKS</b>						
PERSONAL SERVICES	388,941	350,763	90%	0	0%	90%
OPERATING EXPENDITURES	256,249	144,217	56%	31,208	12%	68%
CAPITAL OUTLAY	271,900	57,120	21%	34,509	13%	34%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>917,090</b>	<b>552,100</b>	<b>60%</b>	<b>65,717</b>	<b>7%</b>	<b>67%</b>
<b>FIRE RESCUE SERVICES</b>						
OPERATING EXPENDITURES	10,858	6,649	61%	0	0%	61%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>10,858</b>	<b>6,649</b>	<b>61%</b>	<b>0</b>	<b>0%</b>	<b>61%</b>
<b>BUILDING INSPECTIONS</b>						
PERSONAL SERVICES	164,803	147,638	90%	0	0%	90%
OPERATING EXPENDITURES	31,499	15,574	49%	0	0%	49%
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>163,212</b>	<b>83%</b>	<b>0</b>	<b>0%</b>	<b>83%</b>
<b>APD-PATROL &amp; ADMIN</b>						
PERSONAL SERVICES	2,067,886	1,994,147	96%	0	0%	96%
OPERATING EXPENDITURES	386,500	334,248	86%	6,211	2%	88%
CAPITAL OUTLAY	193,090	164,618	85%	5,655	3%	88%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>2,647,476</b>	<b>2,493,013</b>	<b>94%</b>	<b>11,866</b>	<b>0%</b>	<b>95%</b>

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

GENERAL FUND EXPENDITURES  
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 17/18 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<b><u>APD-COMMUNICATIONS</u></b>						
PERSONAL SERVICES	378,156	276,217	73%	0	0%	73%
OPERATING EXPENDITURES	19,248	17,070	89%	0	0%	89%
CAPITAL OUTLAY	191,902	28,105	15%	0	0%	15%
<b>TOTAL EXPENDITURES</b>	<b>589,306</b>	<b>321,392</b>	<b>55%</b>	<b>0</b>	<b>0%</b>	<b>55%</b>
<b><u>APD-SCHOOL CROSSING GUARDS</u></b>						
OPERATING EXPENDITURES	23,589	17,577	75%	0	0%	75%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>23,589</b>	<b>17,577</b>	<b>75%</b>	<b>0</b>	<b>0%</b>	<b>75%</b>
<b><u>APD-EXPLORERS PROGRAM</u></b>						
OPERATING EXPENDITURES	2,000	887	44%	0	0%	44%
<b>TOTAL EXPENDITURES</b>	<b>2,000</b>	<b>887</b>	<b>44%</b>	<b>0</b>	<b>0%</b>	<b>44%</b>
<b><u>APD-RESERVE PROGRAM</u></b>						
OPERATING EXPENDITURES	3,000	1,949	65%	0	0%	65%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>3,000</b>	<b>1,949</b>	<b>65%</b>	<b>0</b>	<b>0%</b>	<b>65%</b>
<b><u>PARKS &amp; RECREATION</u></b>						
PERSONAL SERVICES	322,312	280,087	87%	0	0%	87%
OPERATING EXPENDITURES	446,841	400,698	90%	36,742	8%	98%
CAPITAL OUTLAY	107,000	62,011	58%	0	0%	58%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>876,153</b>	<b>742,796</b>	<b>85%</b>	<b>36,742</b>	<b>4%</b>	<b>89%</b>
<b>GENERAL FUND</b>	<b>10,990,804</b>	<b>8,826,867</b>	<b>80%</b>	<b>292,968</b>	<b>3%</b>	<b>83%</b>

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

**SPECIAL REVENUE FUNDS**

**FUND VARIOUS - SPECIAL REVENUE FUNDS:** Special Revenue Funds are used to account for the proceeds of specific revenue sources that are designated for specified purposes or are restricted in use.

	<b>FY 17/18 APPROVED BUDGET</b>	<b>FY 17/18 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 17/18</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
TAXES	504,000	504,000	518,068	103%
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	1,785	66%
MISCELLANEOUS REVENUE	7,200	29,177	34,030	117%
NON-OPERATING	911,119	911,119	172,191	19%
	<b>1,706,724</b>	<b>1,728,701</b>	<b>1,006,975</b>	<b>58%</b>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	30,523	30,523	0	0%
PUBLIC SAFETY	11,828	11,828	2,553	22%
ECONOMIC ENVIRONMENT	779,721	779,721	529,175	68%
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	441,950	50%
	<b>1,706,724</b>	<b>1,728,701</b>	<b>977,278</b>	<b>57%</b>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	78,492	78,492	79,037	101%
OPERATING EXPENDITURES	392,952	411,629	243,797	59%
CAPITAL OUTLAY	1,096,000	1,099,300	555,165	51%
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%
	<b>1,706,724</b>	<b>1,728,701</b>	<b>977,278</b>	<b>57%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
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SPECIAL REVENUE FUNDS REVENUES

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	518,068	103%
<b>SUBTOTAL</b>	<b>504,000</b>	<b>504,000</b>	<b>518,068</b>	<b>103%</b>
<b><u>PERMITS, FEES AND ASSESSMENTS</u></b>				
SPECIAL ASSESSMENTS	10,600	10,600	10,482	99%
<b>SUBTOTAL</b>	<b>10,600</b>	<b>10,600</b>	<b>10,482</b>	<b>99%</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	1,785	66%
<b>SUBTOTAL</b>	<b>2,700</b>	<b>2,700</b>	<b>1,785</b>	<b>66%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST INCOME	200	200	4,370	2185%
RENTALS AND LEASES	7,000	7,000	7,500	107%
CONTRIBUTIONS AND DONATIONS	0	2,377	2,677	113%
OTHER MISCELLANEOUS REVENUE	0	19,600	19,483	99%
<b>SUBTOTAL</b>	<b>7,200</b>	<b>29,177</b>	<b>34,030</b>	<b>117%</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>1,728,701</b>	<b>1,006,975</b>	<b>58%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
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SPECIAL REVENUE FUNDS EXPENDITURES  
BY MAJOR CATEGORY

SPECIAL REVENUE FUND	FY 17/18 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<b><u>ADDT'L COURT COST-\$2 FOR LEO TRAINING FUND</u></b>						
OPERATING EXPENDITURES	3,600	2,553	71%	0	0%	71%
<b>TOTAL EXPENDITURES</b>	<b>3,600</b>	<b>2,553</b>	<b>71%</b>	<b>0</b>	<b>0%</b>	<b>71%</b>
<b><u>WILD SPACES PUBLIC PLACES FUND</u></b>						
OPERATING EXPENDITURES	14,290	12,180	85%	0	0%	85%
CAPITAL OUTLAY	807,710	339,826	42%	41,304	5%	47%
<b>TOTAL EXPENDITURES</b>	<b>822,000</b>	<b>352,006</b>	<b>43%</b>	<b>41,304</b>	<b>5%</b>	<b>48%</b>
<b><u>EXPLORER SPECIAL REVENUE FUND</u></b>						
OPERATING EXPENDITURES	7,309	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>7,309</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b><u>TREE BANK FUND</u></b>						
OPERATING EXPENDITURES	30,523	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>30,523</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b><u>TK BASIN SPECIAL ASSESSMENT</u></b>						
OPERATING EXPENDITURES	23,663	3,000	13%	600	3%	15%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>23,663</b>	<b>3,000</b>	<b>13%</b>	<b>600</b>	<b>3%</b>	<b>15%</b>
<b><u>DONATION FUND</u></b>						
OPERATING EXPENDITURES	46,085	30,754	67%	0	0%	67%
CAPITAL OUTLAY	15,800	17,886	113%	0	0%	113%
NON OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>61,885</b>	<b>48,640</b>	<b>79%</b>	<b>0</b>	<b>0%</b>	<b>79%</b>
<b><u>CRA FUND</u></b>						
PERSONAL SERVICES	78,492	79,037	101%	0	0%	101%
OPERATING EXPENDITURES	286,159	176,195	62%	18,515	6%	68%
CAPITAL OUTLAY	275,790	113,352	41%	42,797	16%	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%
<b>TOTAL EXPENDITURES</b>	<b>779,721</b>	<b>467,863</b>	<b>60%</b>	<b>61,312</b>	<b>8%</b>	<b>68%</b>
<b>SPECIAL REVENUE FUNDS</b>	<b>1,728,701</b>	<b>874,062</b>	<b>51%</b>	<b>103,216</b>	<b>6%</b>	<b>57%</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	119	119%
NON-OPERATING	1,008,318	1,008,318	876,240	87%
	<u>1,008,418</u>	<u>1,008,418</u>	<u>876,359</u>	<u>87%</u>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	1,008,418	1,008,418	925,085	92%
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>925,085</u>	<u>92%</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	925,085	92%
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>925,085</u>	<u>92%</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	119	119%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
<b>SUBTOTAL</b>	<b>100</b>	<b>100</b>	<b>119</b>	<b>119%</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>876,359</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	178,848	100%	0	0%	100%
<b>TOTAL EXPENDITURES</b>	<b>178,848</b>	<b>178,848</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>100%</b>
<b><u>CAPITAL LEASE - MOTOROLA</u></b>						
DEBT SERVICE	93,686	93,686	100%	0	0%	100%
<b>TOTAL EXPENDITURES</b>	<b>93,686</b>	<b>93,686</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>100%</b>
<b><u>ALACHUA COUNTY TDC</u></b>						
DEBT SERVICE	83,333	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>83,333</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b><u>SERIES 2016 CAPITAL IMPROVEMENT</u></b>						
DEBT SERVICE	651,801	651,801	100%	0	0%	100%
<b>TOTAL EXPENDITURES</b>	<b>651,801</b>	<b>651,801</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>100%</b>
<b>DEBT SERVICE FUND</b>	<b>1,008,418</b>	<b>925,085</b>	<b>92%</b>	<b>0</b>	<b>0%</b>	<b>92%</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	10,114,964	0	0%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	0	0	34	NA+
NON-OPERATING	342,444	392,444	300,000	76%
	<b>742,444</b>	<b>10,507,408</b>	<b>300,034</b>	<b>3%</b>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	300,000	300,000	0	0%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	405,766	1,405,766	294,951	21%
TRANSPORTATION	0	8,764,964	150,264	2%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	36,678	36,678	32,957	90%
	<b>742,444</b>	<b>10,507,408</b>	<b>478,172</b>	<b>5%</b>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	310,887	479,296	172,068	36%
CAPITAL OUTLAY	431,557	10,028,112	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%
	<b>742,444</b>	<b>10,507,408</b>	<b>478,172</b>	<b>5%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
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CAPITAL PROJECTS FUNDS REVENUES

REVENUE SOURCE	FY 17/18 APPROVED BUDGET	FY 17/18 AMENDED BUDGET	RECEIVED TO DATE FY 17/18	PERCENT COLLECTED
<b><u>TAXES</u></b>				
DISCRETIONARY SALES SURTAX	0	0	0	0%
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
FEDERAL GRANTS	0	1,959,964	0	0%
STATE GRANTS	0	7,755,000	0	0%
GRANTS FROM OTHER LOCAL UNITS	400,000	400,000	0	0%
<b>SUBTOTAL</b>	<b>400,000</b>	<b>10,114,964</b>	<b>0</b>	<b>0%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST INCOME	0	0	34	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>34</b>	<b>NA+</b>
<b><u>NON OPERATING</u></b>				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	300,000	350,000	300,000	86%
USE OF FUND BALANCE	42,444	42,444	0	0%
<b>SUBTOTAL</b>	<b>342,444</b>	<b>392,444</b>	<b>300,000</b>	<b>76%</b>
<b>CAPITAL PROJECTS FUNDS</b>	<b>742,444</b>	<b>10,507,408</b>	<b>300,034</b>	<b>3%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
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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	1,400,000	19,389	0%	272,662	19%	21%
<b>TOTAL EXPENDITURES</b>	<b>1,400,000</b>	<b>19,389</b>	<b>1%</b>	<b>272,662</b>	<b>19%</b>	<b>21%</b>
<b>HERITAGE OAKS</b>						
OPERATING EXPENSES	2,866	0	0%	0	0%	0%
CAPITAL OUTLAY	2,900	0	0%	2,900	100%	100%
<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>FL JOB GROWTH - SAN FELASCO PARKWAY</b>						
OPERATING EXPENDITURES	109	109	100%	0	0%	100%
CAPITAL OUTLAY	6,754,891	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>6,755,000</b>	<b>109</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b>CDBG - NEIGHBORHOOD REVITALIZATION</b>						
OPERATING EXPENDITURES	50,000	14,883	30%	34,475	69%	99%
CAPITAL OUTLAY	700,000	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>750,000</b>	<b>14,883</b>	<b>2%</b>	<b>34,475</b>	<b>5%</b>	<b>7%</b>
<b>CDBG - ECONOMIC DEVELOPMENT</b>						
OPERATING EXPENDITURES	100,797	8,000	8%	92,797	92%	100%
CAPITAL OUTLAY	1,159,167	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>1,259,964</b>	<b>8,000</b>	<b>1%</b>	<b>92,797</b>	<b>7%</b>	<b>8%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
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CAPITAL PROJECTS FUNDS EXPENDITURES  
BY MAJOR CATEGORY

<b>CAPITAL PROJECT</b>	<b>FY 17/18 AMENDED BUDGET</b>	<b>EXPENDED TO DATE</b>	<b>PERCENT EXPENDED TO DATE</b>	<b>ENCUMBERED TO DATE</b>	<b>PERCENT ENCUMBERED TO DATE</b>	<b>PERCENT EXPENDED &amp; ENCUMBERED TO DATE</b>
<b><u>PROJECT LEGACY</u></b>						
OPERATING EXPENDITURES	20,403	20,404	100%	0	0%	100%
CAPITAL OUTLAY	11,154	11,153	100%	0	0%	100%
<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>10,507,408</b>	<b>75,338</b>	<b>1%</b>	<b>402,834</b>	<b>4%</b>	<b>5%</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	16,551,213	92%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	265,860	265,860	345,764	130%
NON-OPERATING	4,229,436	4,229,436	0	0%
	<u>22,412,815</u>	<u>22,412,815</u>	<u>16,896,977</u>	<u>75%</u>
<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	14,948,957	67%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	<u>22,412,815</u>	<u>22,412,815</u>	<u>14,948,957</u>	<u>67%</u>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	1,497,264	1,497,264	1,183,544	79%
OPERATING EXPENDITURES	1,515,896	1,535,896	1,148,765	75%
CAPITAL OUTLAY	4,499,419	4,479,419	901,674	20%
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	5,694,740	65%
	<u>22,412,815</u>	<u>22,412,815</u>	<u>14,948,957</u>	<u>67%</u>

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

ENTERPRISE FUNDS REVENUES

REVENUE SOURCE	FY 17/18 APPROVED BUDGET	FY 17/18 AMENDED BUDGET	RECEIVED TO DATE FY 17/18	PERCENT COLLECTED
<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	12,776,906	94%
PHYSICAL ENVIRONMENT-WATER	1,685,482	1,685,482	1,491,794	89%
PHYSICAL ENVIRONMENT-WASTEWATER	2,529,240	2,529,240	2,228,291	88%
PHYSICAL ENVIRONMENT-MOSQUITO	58,200	58,200	54,222	93%
<b>SUBTOTAL</b>	<b>17,917,519</b>	<b>17,917,519</b>	<b>16,551,213</b>	<b>92%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST EARNINGS	8,760	8,760	74,975	856%
RENTS & ROYALTIES	29,000	29,000	32,637	113%
OTHER MISCELLANEOUS REVENUE	228,100	228,100	238,152	104%
<b>SUBTOTAL</b>	<b>265,860</b>	<b>265,860</b>	<b>345,764</b>	<b>130%</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>16,896,977</b>	<b>75%</b>

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

ENTERPRISE FUNDS EXPENDITURES  
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 17/18 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<b><u>ELECTRIC UTILITY</u></b>						
PERSONAL SERVICES	903,905	689,112	76%	0	0%	76%
OPERATING EXPENDITURES	446,634	279,300	63%	89,000	20%	82%
CAPITAL OUTLAY	2,258,897	332,588	15%	15,783	1%	15%
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	5,694,740	65%	0	0%	65%
<b>TOTAL EXPENDITURES</b>	<b>16,072,681</b>	<b>10,688,984</b>	<b>67%</b>	<b>104,783</b>	<b>1%</b>	<b>67%</b>
<b><u>WATER UTILITY</u></b>						
PERSONAL SERVICES	195,113	151,039	77%	0	0%	77%
OPERATING EXPENDITURES	369,849	238,576	65%	64,166	17%	82%
CAPITAL OUTLAY	1,038,370	57,005	5%	88,518	9%	14%
DEBT SERVICE	84,924	84,924	100%	0	0%	100%
NON OPERATING	1,115,935	1,065,935	96%	0	0%	96%
<b>TOTAL EXPENDITURES</b>	<b>2,804,191</b>	<b>1,597,479</b>	<b>57%</b>	<b>152,684</b>	<b>5%</b>	<b>62%</b>
<b><u>WASTEWATER UTILITY</u></b>						
PERSONAL SERVICES	390,733	338,384	87%	0	0%	87%
OPERATING EXPENDITURES	694,378	444,974	64%	13,412	2%	66%
CAPITAL OUTLAY	1,171,652	146,372	12%	257,304	22%	34%
DEBT SERVICE	631,439	631,439	100%	0	0%	100%
NON OPERATING	579,929	529,929	91%	0	0%	91%
<b>TOTAL EXPENDITURES</b>	<b>3,468,131</b>	<b>2,091,097</b>	<b>60%</b>	<b>270,716</b>	<b>8%</b>	<b>68%</b>
<b><u>MOSQUITO CONTROL</u></b>						
PERSONAL SERVICES	7,513	5,009	67%	0	0%	67%
OPERATING EXPENDITURES	25,035	19,337	77%	0	0%	77%
CAPITAL OUTLAY	10,500	4,104	39%	0	0%	39%
NON OPERATING	24,764	14,764	60%	0	0%	60%
<b>TOTAL EXPENDITURES</b>	<b>67,812</b>	<b>43,214</b>	<b>64%</b>	<b>0</b>	<b>0%</b>	<b>64%</b>
<b>ENTERPRISE FUNDS</b>	<b>22,412,815</b>	<b>14,420,774</b>	<b>64%</b>	<b>528,183</b>	<b>2%</b>	<b>67%</b>



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

**INTERNAL SERVICE FUND**

**FUND 700 - INTERNAL SERVICE FUND:** The Internal Service Fund is used to account for the provision of goods or services by Utility Administration, Utility Operations, Utility Billing, Warehouse Operations, and postage services for the City's utility system and other departments.

	<b>FY 17/18 APPROVED BUDGET</b>	<b>FY 17/18 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 17/18</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	0	0	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	13,622	1816%
NON-OPERATING	3,740,716	3,740,716	2,472,954	66%
	<u>3,741,466</u>	<u>3,741,466</u>	<u>2,486,851</u>	<u>66%</u>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	3,067,809	3,067,809	2,451,607	80%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	673,657	673,657	485,265	72%
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>2,936,872</u>	<u>78%</u>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	1,608,408	1,608,408	1,273,611	79%
OPERATING EXPENDITURES	660,158	723,841	450,289	62%
CAPITAL OUTLAY	1,193,889	1,130,206	983,961	87%
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>2,936,872</u>	<u>78%</u>

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

INTERNAL SERVICE FUND REVENUES

<u>REVENUE SOURCE</u>	<u>FY 17/18 APPROVED BUDGET</u>	<u>FY 17/18 AMENDED BUDGET</u>	<u>YEAR TO DATE FY 17/18</u>	<u>PERCENT COLLECTED</u>
<b><u>PERMITS, FEES &amp; ASSESSMENTS</u></b>				
OTHER LICENSES, FEES, AND PERMITS	0	0	275	NA+
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>275</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	11,766	1569%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	1,856	NA+
<b>SUBTOTAL</b>	<b>750</b>	<b>750</b>	<b>13,622</b>	<b>1816%</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>2,486,851</b>	<b>66%</b>

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

INTERNAL SERVICE FUND EXPENDITURES  
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 17/18 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<b><u>FAS / UTILITY OPERATIONS</u></b>						
PERSONAL SERVICES	242,645	222,105	92%	0	0%	92%
OPERATING EXPENDITURES	31,492	20,095	64%	0	0%	64%
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>242,200</b>	<b>88%</b>	<b>0</b>	<b>0%</b>	<b>88%</b>
<b><u>FAS / UTILITY BILLING</u></b>						
PERSONAL SERVICES	303,824	236,143	78%	0	0%	78%
OPERATING EXPENDITURES	132,613	124,936	94%	2,105	2%	96%
CAPITAL OUTLAY	25,289	11,694	46%	0	0%	46%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>461,726</b>	<b>372,773</b>	<b>81%</b>	<b>2,105</b>	<b>0%</b>	<b>81%</b>
<b><u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u></b>						
PERSONAL SERVICES	587,731	432,031	74%	0	0%	74%
OPERATING EXPENDITURES	200,035	83,664	42%	524	0%	42%
CAPITAL OUTLAY	26,000	25,225	97%	0	0%	97%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>813,766</b>	<b>540,921</b>	<b>66%</b>	<b>524</b>	<b>0%</b>	<b>67%</b>
<b><u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u></b>						
PERSONAL SERVICES	53,086	45,990	87%	0	0%	87%
OPERATING EXPENDITURES	26,991	19,531	72%	0	0%	72%
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>72,671</b>	<b>76%</b>	<b>0</b>	<b>0%</b>	<b>76%</b>
<b><u>ISF - COMPLIANCE AND RISK MANAGEMENT</u></b>						
PERSONAL SERVICES	31,777	29,567	93%	0	0%	93%
OPERATING EXPENDITURES	462	415	90%	0	0%	90%
<b>TOTAL EXPENDITURES</b>	<b>32,239</b>	<b>29,982</b>	<b>93%</b>	<b>0</b>	<b>0%</b>	<b>93%</b>
<b><u>ISF - FAS / INFORMATION</u></b>						
PERSONAL SERVICES	56,853	30,446	54%	0	0%	54%
OPERATING EXPENDITURES	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>56,853</b>	<b>30,446</b>	<b>54%</b>	<b>0</b>	<b>0%</b>	<b>54%</b>

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

INTERNAL SERVICE FUND EXPENDITURES  
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 17/18 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<b><u>PUBLIC SERVICES-WATER DISTRIBUTION/COLLECTION</u></b>						
PERSONAL SERVICES	332,492	277,329	83%	0	0%	83%
OPERATING EXPENDITURES	283,511	149,742	53%	540	0%	53%
CAPITAL OUTLAY	57,654	57,654	100%	0	0%	100%
<b>TOTAL EXPENDITURES</b>	<b>673,657</b>	<b>484,725</b>	<b>72%</b>	<b>540</b>	<b>0%</b>	<b>72%</b>
<b><u>DEBT SERVICE FUND - SERIES 2016</u></b>						
DEBT SERVICE	229,011	229,011	100%	0	0%	100%
<b>TOTAL EXPENDITURES</b>	<b>229,011</b>	<b>229,011</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>100%</b>
<b><u>INTERNAL SERVICE FUND RESERVES</u></b>						
NON-OPERATING	50,000	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>50,000</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b><u>CP OPS/WAREHOUSE</u></b>						
OPERATING EXPENDITURES	48,737	48,737	100%	0	0%	100%
CAPITAL OUTLAY	1,006,263	861,568	86%	20,670	2%	88%
OTHER DEBT COSTS	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>1,055,000</b>	<b>910,305</b>	<b>86%</b>	<b>20,670</b>	<b>2%</b>	<b>88%</b>
<b>INTERNAL SERVICE FUND</b>	<b>3,741,466</b>	<b>2,913,033</b>	<b>78%</b>	<b>23,839</b>	<b>1%</b>	<b>78%</b>

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

**ALL CITY FUNDS**

	<b>FY 17/18 APPROVED BUDGET</b>	<b>FY 17/18 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 17/18</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
TAXES	6,597,089	6,597,089	6,419,515	97%
PERMITS, FEES & ASSESSMENTS	606,300	606,300	466,149	77%
INTERGOVERNMENTAL	1,646,066	11,361,030	1,100,174	10%
CHARGES FOR SERVICES	18,894,883	18,894,883	17,534,500	93%
FINES AND FORFEITURES	29,700	40,150	17,587	44%
MISCELLANEOUS REVENUE	314,460	336,437	495,767	147%
NON-OPERATING	12,503,723	12,553,723	5,821,385	46%
	<b>40,592,221</b>	<b>50,389,612</b>	<b>31,855,077</b>	<b>63%</b>

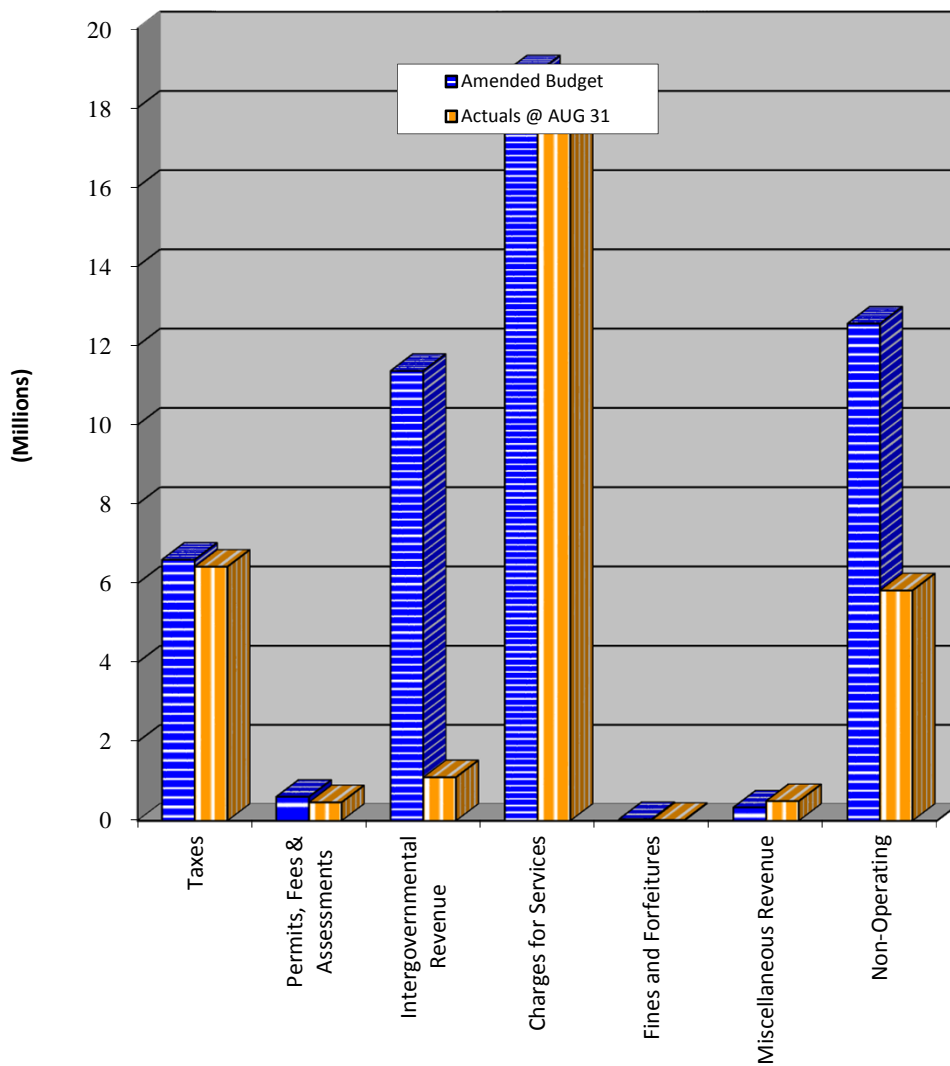
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	9,473,480	9,426,987	7,389,441	78%
PUBLIC SAFETY	3,413,909	3,484,359	3,019,098	87%
ECONOMIC ENVIRONMENT	779,721	779,721	529,175	68%
PHYSICAL ENVIRONMENT	24,184,201	25,220,694	16,425,960	65%
TRANSPORTATION	967,090	9,682,054	768,081	8%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	1,773,820	1,795,797	1,254,445	70%
	<b>40,592,221</b>	<b>50,389,612</b>	<b>29,386,201</b>	<b>58%</b>

**MAJOR EXPENDITURE CATEGORIES:**

PERSONAL SERVICES	9,124,706	9,041,281	7,793,847	86%
OPERATING EXPENDITURES	5,580,823	6,013,920	4,423,249	74%
CAPITAL OUTLAY	8,241,067	17,735,279	3,194,920	18%
DEBT SERVICE	2,521,393	2,521,393	2,438,059	97%
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	5,694,740	65%
	<b>40,592,221</b>	<b>50,389,612</b>	<b>29,386,201</b>	<b>58%</b>

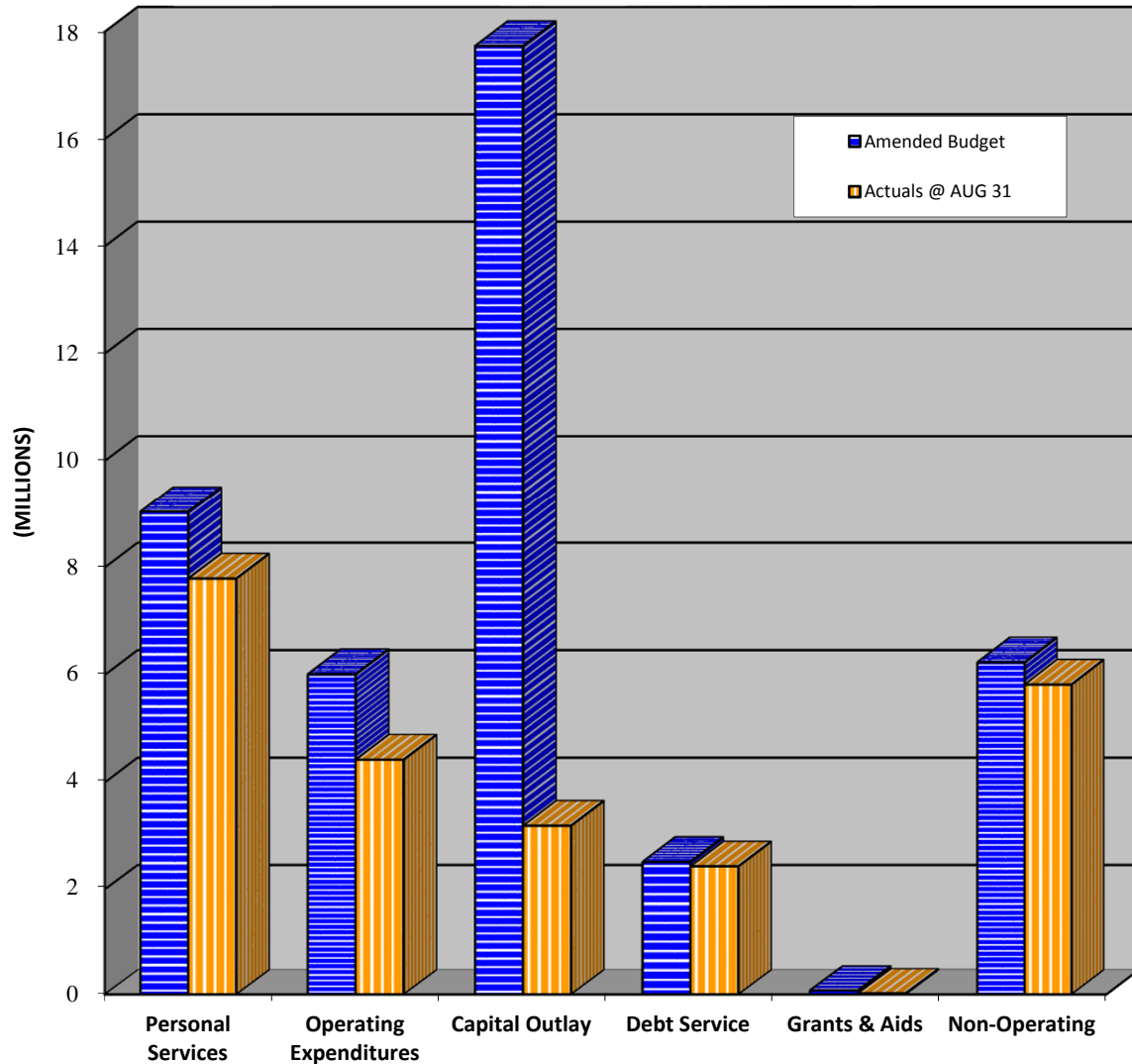
## Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 63% of budget for the fiscal year. Taxes are at 97% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (77%); Intergovernmental Revenue (10%); Charges for Services (93%); Fines and Forfeitures (44%); Miscellaneous Revenue (147%); and Non-Operating Revenue (46%).



## Expenditures by Major Category All City Funds

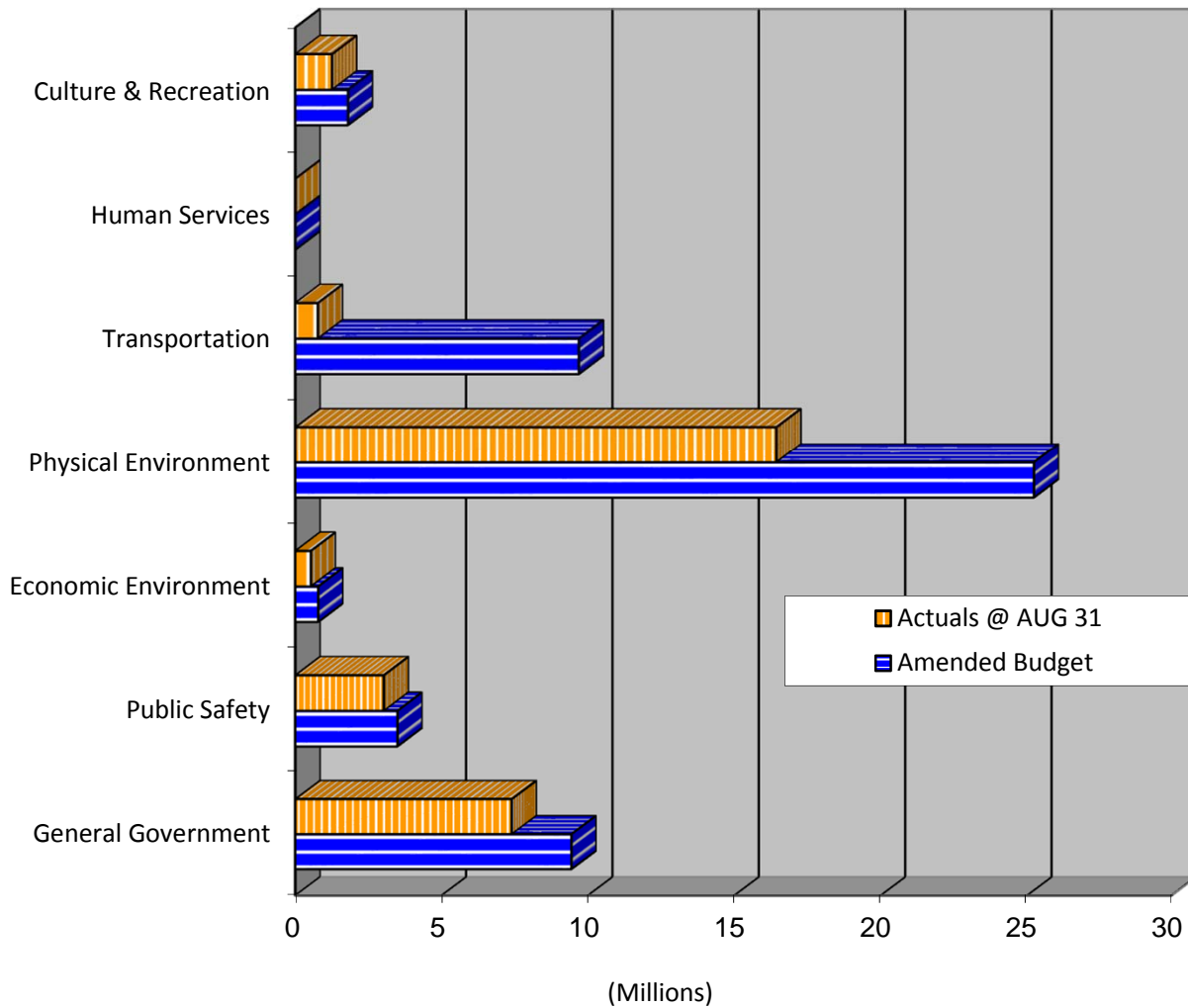
Overall, City expenditures and encumbrances are at 58% of budget for the period. The Personal Services category is at 86% of budget for the fiscal year. The Operating Expenditures category is at 74%, with encumbrances for legal and residential waste collection services of approximately \$129K. Capital Outlay is at 18%, Debt Service is 97%, Grants & Aids is 27% and Non-Operating Expenditures are at 93%. Encumbrances for future expenditures account for 2.7% (aprox. \$1.35M) 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 58% of budget with General Government expenses at 78%, Public Safety at 87%, Economic Environment at 68%, Physical Environment at 65% (Enterprise Funds, Water Collection and Distribution & residential waste collection services), Transportation at 8%, and Culture & Recreation at 70%.





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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**

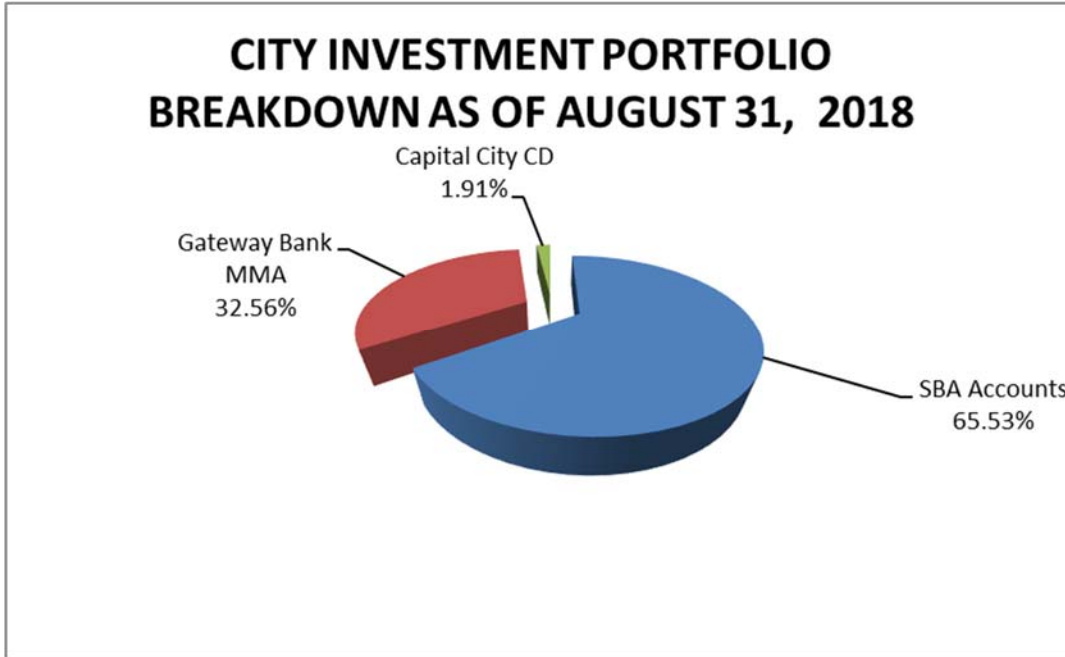
The City's cash and investments are pursuant to Section 218.415, Florida Statutes as well as the City's own adopted Investment Policy. To ensure that the City's funds are effectively managed, the Finance Director and other appropriate staff shall annually complete eight (8) hours of continuing professional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

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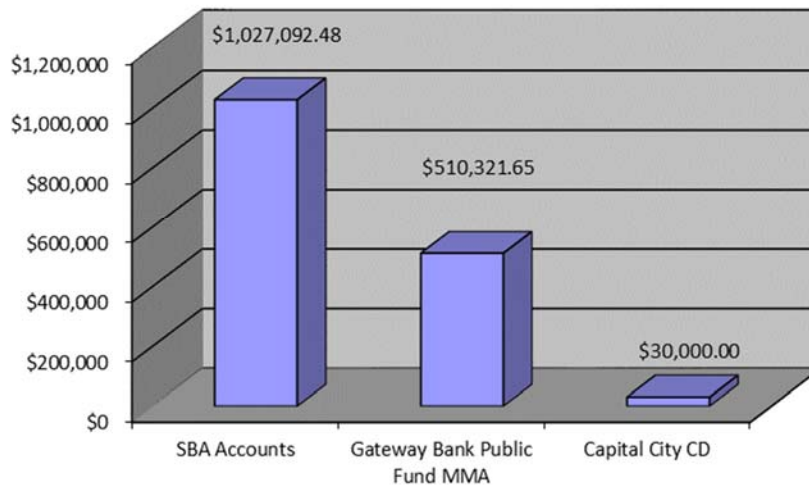
## INVESTMENTS AND CASH

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As of August 31, 2018, the City's investment portfolio totaled **\$1,567,414.13**. 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 AUGUST 31, 2018



## INVESTMENTS AND CASH

As of August 31, 2018, the City had cash holdings in several accounts with Capital City Bank, CenterState Bank (formerly Gateway Bank) and Renasant Bank (formerly Alarion & Heritage) that totaled **\$21,652,508.47**. 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>August Balance</b>	<b>Percentage of Total</b>
Operating Account	\$18,604,760.28	85.92%
Payroll Account	\$7,861.99	0.04%
CRA Account	\$543,132.49	2.51%
Police Forfeiture Account	\$10,452.12	0.05%
Section 108 Account	\$26,067.53	0.12%
Project Legacy Account	\$0.00	0.00%
Series 2016 Repayment Account	\$411,368.85	1.90%
Deposit Account	\$1,739,556.00	8.03%
Series 2016 Projects	\$78,171.98	0.36%
Explorer Account	\$6,908.94	0.03%
SRF Repayment Account	\$163,059.71	0.75%
Heritage Oaks Account	\$61,168.58	0.28%
<b>TOTAL</b>	<b>\$21,652,508.47</b>	<b>100.00%</b>