

City of
ALACHUA

THE GOOD LIFE COMMUNITY

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

TABLE OF CONTENTS

Introduction	I
General Fund Summary	1
General Fund Revenues	4
General Fund Expenditures by Major Category	5
Special Revenue Funds Summary	9
Special Revenue Funds Revenues	10
Special Revenue Funds Expenditures by Major Category	11
Debt Service Fund Summary	12
Debt Service Fund Revenues	13
Debt Service Fund Expenditures by Major Category	14
Capital Projects Funds Summary	15
Capital Projects Funds Revenues	16
Capital Projects Funds Expenditures by Major Category	17
Enterprise Funds Summary	19
Enterprise Funds Revenues	20
Enterprise Funds Expenditures by Major Category	21
Internal Service Fund Summary	22
Internal Service Fund Revenues	23
Internal Service Fund Expenditures by Major Category	24
All City Funds Summary	26
Revenues by Major Category All City Funds	27
Expenditures by Major Category All City Funds	28
Budget Performance by Function All City Funds	29
Investments and Cash	30

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 a 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 SEPTEMBER 30, 2018**

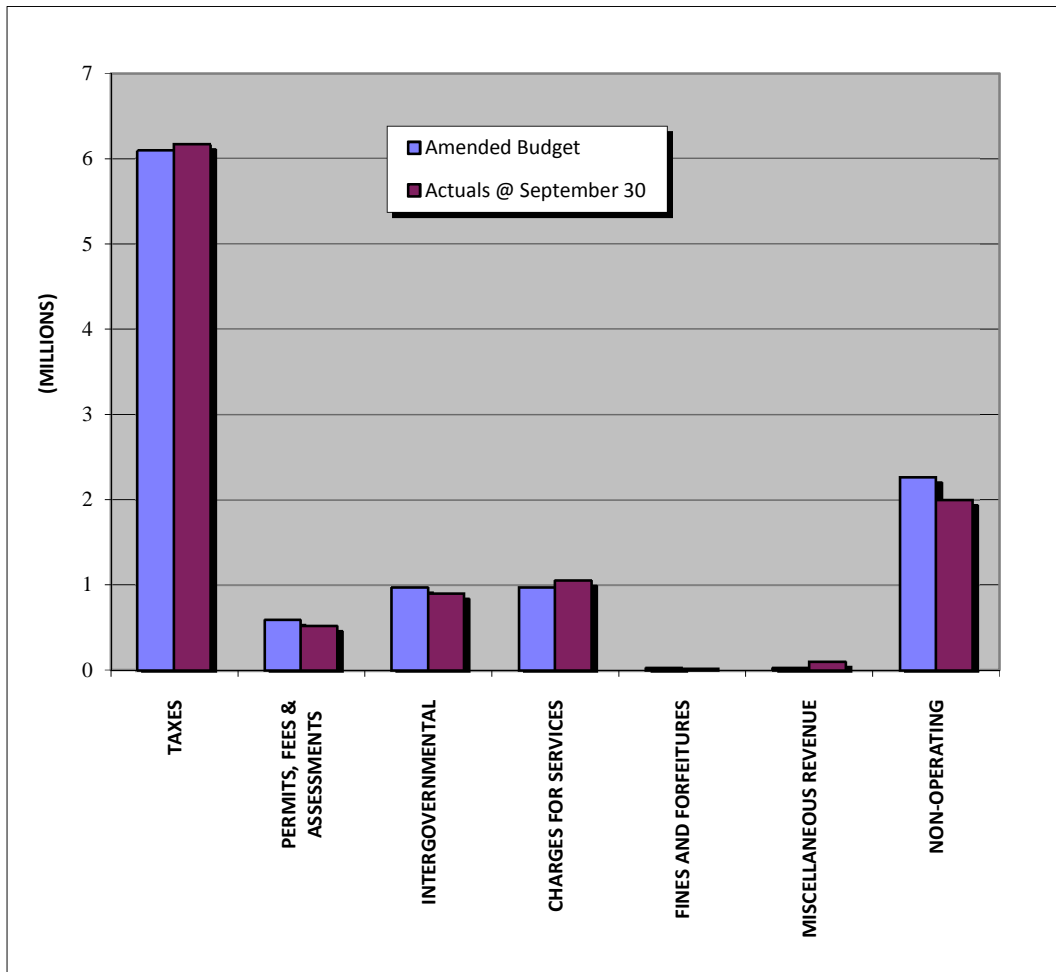
GENERAL FUND

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	6,165,761	101%
PERMITS, FEES & ASSESSMENTS	595,700	595,700	525,614	88%
INTERGOVERNMENTAL	974,961	974,961	904,857	93%
CHARGES FOR SERVICES	977,364	977,364	1,058,777	108%
FINES AND FORFEITURES	27,000	37,450	27,203	73%
MISCELLANEOUS REVENUE	40,550	40,550	111,469	275%
NON-OPERATING	2,271,690	2,271,690	2,000,000	88%
	10,980,354	10,990,804	10,793,681	98%
EXPENSES:				
GENERAL GOVERNMENT	5,066,730	5,020,237	4,327,669	86%
PUBLIC SAFETY	3,402,081	3,472,531	3,282,406	95%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	668,300	704,793	695,307	99%
TRANSPORTATION	967,090	917,090	671,928	73%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	876,153	876,153	826,039	94%
	10,980,354	10,990,804	9,803,349	89%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	5,940,542	5,935,204	5,777,514	97%
OPERATING EXPENDITURES	2,700,930	2,822,328	2,517,814	89%
CAPITAL OUTLAY	1,020,202	961,085	452,187	47%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	43,625	43,625	20,000	46%
NON-OPERATING	1,275,055	1,228,562	1,035,834	84%
POWER COSTS	0	0	0	0%
	10,980,354	10,990,804	9,803,349	89%

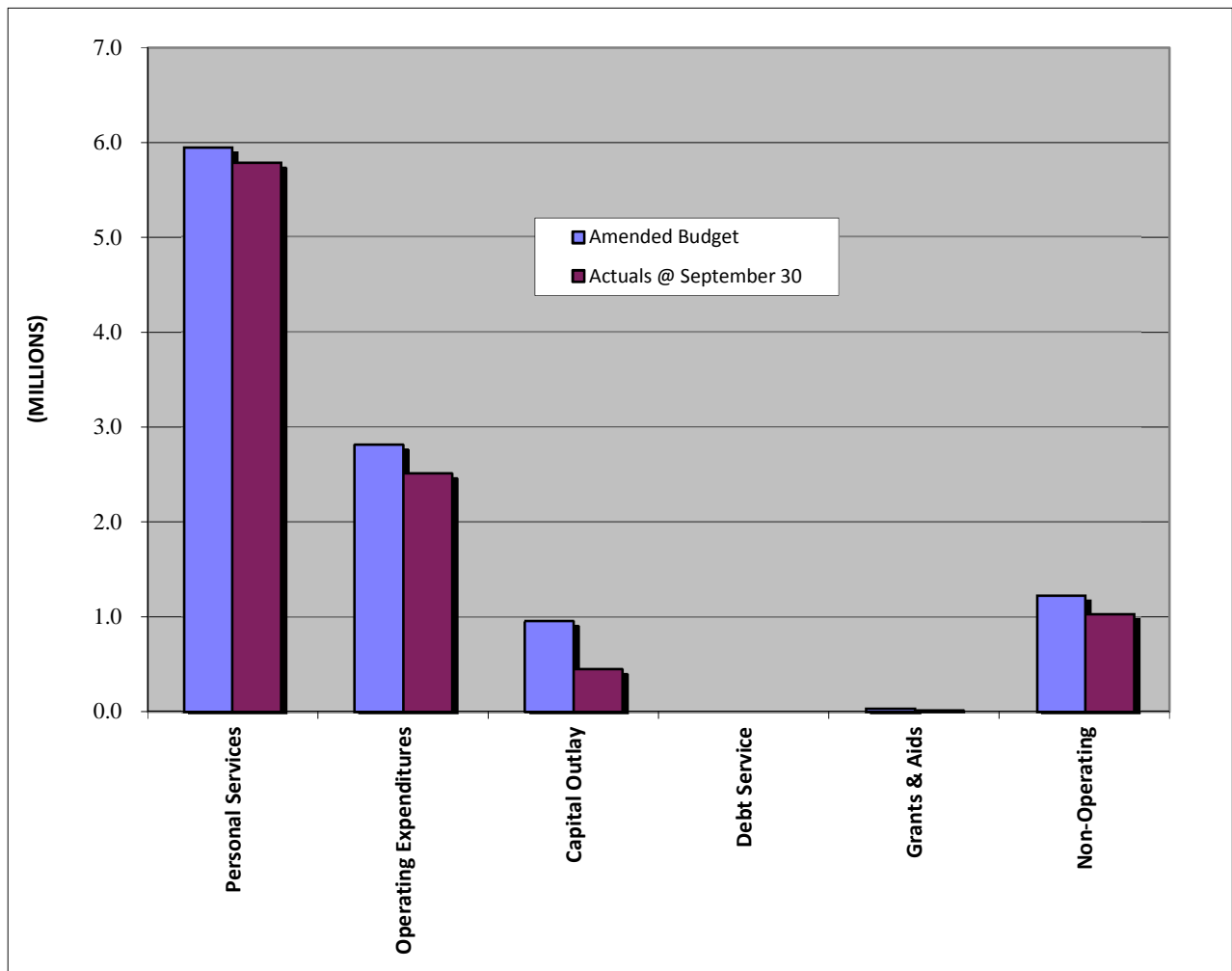
Revenues by Major Category General Fund

As of September 30, 2018, the City of Alachua collected 98% of budgeted General Fund revenues. Tax collections are at 101%. 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 88%. The Intergovernmental Revenues are at 93%. Charges for Services are at 108%, Fines & Forfeitures are at 73%, Miscellaneous Revenues are at 275% and Non-Operating Revenues are at 88%.



Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 89%. Personal Services are at 97% with Operating Expenditures at 89%. The Capital Outlay category is at 47%, Grants & Aids are 46% and Non-Operating expenditures are at 84%.



CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING SEPTEMBER 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	4,090,646	101%
LOCAL OPTION FUEL TAXES	253,152	253,152	251,329	99%
UTILITY SERVICES TAXES	1,400,000	1,400,000	1,450,486	104%
COMMUNICATIONS SERVICES TAXES	326,333	326,333	323,330	99%
LOCAL BUSINESS TAXES	48,000	48,000	49,970	104%
SUBTOTAL	6,093,089	6,093,089	6,165,761	101%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
BUILDING PERMITS	295,700	295,700	197,268	67%
FRANCHISE FEES	300,000	300,000	328,346	109%
SUBTOTAL	595,700	595,700	525,614	88%
<u>INTERGOVERNMENTAL REVENUE</u>				
STATE-SHARED REVENUES	974,961	974,961	904,857	93%
GRANTS	0	0	0	0%
SUBTOTAL	974,961	974,961	904,857	93%
<u>CHARGES FOR SERVICES</u>				
GENERAL GOVERNMENT	70,275	70,275	96,517	137%
PUBLIC SAFETY	86,729	86,729	94,235	109%
PHYSICAL ENVIRONMENT	792,360	792,360	798,433	101%
TRANSPORTATION	0	0	0	0%
CULTURE & RECREATION	28,000	28,000	69,592	249%
OTHER CHARGES FOR SVCS	0	0	0	0%
SUBTOTAL	977,364	977,364	1,058,777	108%
<u>FINES & FORFEITURES</u>				
FINES & FORFEITURES	27,000	27,000	17,879	66%
OTHER FINES & FORFEITURES	0	10,450	9,324	89%
SUBTOTAL	27,000	37,450	27,203	73%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	7,250	7,250	53,133	733%
RENTS & ROYALTIES	100	100	24,390	24390%
OTHER MISCELLANEOUS REVENUE	33,200	33,200	33,946	102%
SUBTOTAL	40,550	40,550	111,469	275%
<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	10,793,681	98%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING SEPTEMBER 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	105,242	96%	0	0%	96%
OPERATING EXPENDITURES	32,377	29,597	91%	0	0%	91%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	142,447	134,839	95%	0	0%	95%
CITY MANAGER'S OFFICE						
PERSONAL SERVICES	531,943	512,446	96%	0	0%	96%
OPERATING EXPENDITURES	33,137	24,563	74%	0	0%	74%
CAPITAL OUTLAY	2,316	2,315	100%	0	0%	100%
GRANTS & AIDS	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	567,396	539,324	95%	0	0%	95%
DEPUTY CITY CLERK						
PERSONAL SERVICES	138,790	138,323	100%	0	0%	100%
OPERATING EXPENDITURES	37,571	36,421	97%	0	0%	97%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	176,361	174,744	99%	0	0%	99%
CITY ATTORNEY						
OPERATING EXPENDITURES	182,194	128,024	70%	0	0%	70%
TOTAL EXPENDITURES	182,194	128,024	70%	0	0%	70%
INFORMATION & TECHNOLOGY SERVICES						
PERSONAL SERVICES	128,241	128,240	100%	0	0%	100%
OPERATING EXPENDITURES	75,771	75,264	99%	0	0%	99%
CAPITAL OUTLAY	142,790	85,008	60%	0	0%	60%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	346,802	288,512	83%	0	0%	83%
FINANCE						
PERSONAL SERVICES	420,258	401,157	95%	0	0%	95%
OPERATING EXPENDITURES	84,982	68,678	81%	0	0%	81%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	505,240	469,835	93%	0	0%	93%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING SEPTEMBER 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
<u>HUMAN RESOURCES</u>						
PERSONAL SERVICES	140,045	140,045	100%	0	0%	100%
OPERATING EXPENDITURES	42,805	38,698	90%	0	0%	90%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	182,850	178,743	98%	0	0%	98%
<u>FACILITIES MAINTENANCE</u>						
PERSONAL SERVICES	342,606	342,605	100%	0	0%	100%
OPERATING EXPENDITURES	174,751	157,465	90%	1,200	1%	91%
CAPITAL OUTLAY	2,350	2,329	99%	0	0%	99%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	519,707	502,399	97%	1,200	0%	97%
<u>GRANTS & CONTRACTS</u>						
PERSONAL SERVICES	49,654	100	0%	0	0%	0%
OPERATING EXPENDITURES	20,789	538	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	638	1%	14,790	21%	22%
<u>CP&D-PLANNING & DEVELOPMENT</u>						
PERSONAL SERVICES	338,300	338,299	100%	0	0%	100%
OPERATING EXPENDITURES	87,145	46,546	53%	0	0%	53%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	425,445	384,845	90%	0	0%	90%
<u>COMPLIANCE & RISK MANAGEMENT</u>						
PERSONAL SERVICES	356,246	323,523	91%	0	0%	91%
OPERATING EXPENDITURES	53,545	17,976	34%	0	0%	34%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	409,791	341,499	83%	0	0%	83%
<u>CP&D-BEAUTIFICATION BOARD</u>						
OPERATING EXPENDITURES	20,000	11,106	56%	0	0%	56%
TOTAL EXPENDITURES	20,000	11,106	56%	0	0%	56%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING SEPTEMBER 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	95,520	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	1,035,834	84%	0	0%	84%
TOTAL EXPENDITURES	1,471,561	1,151,354	78%	5,817	0%	79%
PS-SOLID WASTE DISPOSAL						
OPERATING EXPENDITURES	704,793	695,307	99%	0	0%	99%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	704,793	695,307	99%	0	0%	99%
PS-PUBLIC WORKS						
PERSONAL SERVICES	388,941	385,571	99%	0	0%	99%
OPERATING EXPENDITURES	256,249	177,346	69%	12,682	5%	74%
CAPITAL OUTLAY	271,900	66,270	24%	30,059	11%	35%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	917,090	629,187	69%	42,741	5%	73%
FIRE RESCUE SERVICES						
OPERATING EXPENDITURES	10,858	7,230	67%	0	0%	67%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	10,858	7,230	67%	0	0%	67%
BUILDING INSPECTIONS						
PERSONAL SERVICES	164,803	162,899	99%	0	0%	99%
OPERATING EXPENDITURES	31,499	15,074	48%	0	0%	48%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	196,302	177,973	91%	0	0%	91%
APD-PATROL & ADMIN						
PERSONAL SERVICES	2,188,681	2,188,681	100%	0	0%	100%
OPERATING EXPENDITURES	367,586	366,492	100%	1,094	0%	100%
CAPITAL OUTLAY	170,290	164,618	97%	5,655	3%	100%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	2,726,557	2,719,791	100%	6,749	0%	100%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING SEPTEMBER 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
<u>APD-COMMUNICATIONS</u>						
PERSONAL SERVICES	303,813	301,558	99%	0	0%	99%
OPERATING EXPENDITURES	19,197	17,172	89%	0	0%	89%
CAPITAL OUTLAY	191,902	28,105	15%	0	0%	15%
TOTAL EXPENDITURES	514,912	346,835	67%	0	0%	67%
<u>APD-SCHOOL CROSSING GUARDS</u>						
OPERATING EXPENDITURES	20,802	20,802	100%	0	0%	100%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	20,802	20,802	100%	0	0%	100%
<u>APD-EXPLORERS PROGRAM</u>						
OPERATING EXPENDITURES	1,100	1,077	98%	0	0%	98%
TOTAL EXPENDITURES	1,100	1,077	98%	0	0%	98%
<u>APD-RESERVE PROGRAM</u>						
OPERATING EXPENDITURES	2,000	1,949	97%	0	0%	97%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	2,000	1,949	97%	0	0%	97%
<u>PARKS & RECREATION</u>						
PERSONAL SERVICES	321,413	308,825	96%	0	0%	96%
OPERATING EXPENDITURES	455,203	453,854	100%	1,349	0%	100%
CAPITAL OUTLAY	99,537	62,011	62%	0	0%	62%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	876,153	824,690	94%	1,349	0%	94%
GENERAL FUND	10,990,804	9,730,703	89%	72,646	1%	89%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING SEPTEMBER 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	560,839	111%
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	2,027	75%
MISCELLANEOUS REVENUE	7,200	29,177	35,524	122%
NON-OPERATING	911,119	911,119	172,191	19%
	1,706,724	1,728,701	1,051,482	61%
EXPENSES:				
GENERAL GOVERNMENT	30,523	30,523	0	0%
PUBLIC SAFETY	11,828	11,828	3,472	29%
ECONOMIC ENVIRONMENT	779,721	779,721	545,769	70%
PHYSICAL ENVIRONMENT	23,663	23,663	6,383	27%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	860,989	882,966	450,206	51%
	1,706,724	1,728,701	1,005,830	58%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	78,492	85,157	85,156	100%
OPERATING EXPENDITURES	392,952	402,264	260,099	65%
CAPITAL OUTLAY	1,096,000	1,102,000	561,296	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%
	1,706,724	1,728,701	1,005,830	58%

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

SPECIAL REVENUE FUNDS REVENUES

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	560,839	111%
SUBTOTAL	504,000	504,000	560,839	111%
<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	2,027	75%
SUBTOTAL	2,700	2,700	2,027	75%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	200	200	5,089	2545%
RENTALS AND LEASES	7,000	7,000	8,275	118%
CONTRIBUTIONS AND DONATIONS	0	2,377	2,677	113%
OTHER MISCELLANEOUS REVENUE	0	19,600	19,483	99%
SUBTOTAL	7,200	29,177	35,524	122%
<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	1,051,482	61%

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

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	2,553	71%	0	0%	71%
TOTAL EXPENDITURES	3,600	2,553	71%	0	0%	71%
<u>WILD SPACES PUBLIC PLACES FUND</u>						
OPERATING EXPENDITURES	14,290	12,180	85%	0	0%	85%
CAPITAL OUTLAY	807,710	388,130	48%	0	0%	48%
TOTAL EXPENDITURES	822,000	400,310	49%	0	0%	49%
<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	6,383	27%	0	0%	27%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	23,663	6,383	27%	0	0%	27%
<u>DONATION FUND</u>						
OPERATING EXPENDITURES	43,385	32,929	76%	0	0%	76%
CAPITAL OUTLAY	18,500	17,886	97%	0	0%	97%
NON OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	61,885	50,815	82%	0	0%	82%
<u>CRA FUND</u>						
PERSONAL SERVICES	85,157	85,156	100%	0	0%	100%
OPERATING EXPENDITURES	279,494	200,854	72%	5,200	2%	74%
CAPITAL OUTLAY	275,790	124,683	45%	30,597	11%	56%
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	509,972	65%	35,797	5%	70%
SPECIAL REVENUE FUNDS	1,728,701	970,033	56%	35,797	2%	58%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING SEPTEMBER 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	127	127%
NON-OPERATING	1,008,318	1,008,318	876,240	87%
	<u>1,008,418</u>	<u>1,008,418</u>	<u>876,367</u>	<u>87%</u>
EXPENSES:				
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>
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	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
 FOR THE PERIOD ENDING SEPTEMBER 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
MISCELLANEOUS REVENUE				
INTEREST EARNINGS	100	100	127	127%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	100	100	127	127%
NON OPERATING				
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	876,367	87%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING SEPTEMBER 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	178,848	100%	0	0%	100%
TOTAL EXPENDITURES	178,848	178,848	100%	0	0%	100%
<u>CAPITAL LEASE - MOTOROLA</u>						
DEBT SERVICE	93,686	93,686	100%	0	0%	100%
TOTAL EXPENDITURES	93,686	93,686	100%	0	0%	100%
<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	925,085	92%	0	0%	92%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING SEPTEMBER 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	10,114,964	8,000	0%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	0	0	37	NA+
NON-OPERATING	342,444	392,444	350,000	89%
	742,444	10,507,408	358,037	3%
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	292,051	21%
TRANSPORTATION	0	8,764,964	150,264	2%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	36,678	36,678	32,957	90%
	742,444	10,507,408	475,272	5%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	310,887	479,297	172,068	36%
CAPITAL OUTLAY	431,557	10,028,111	303,204	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%
	742,444	10,507,408	475,272	5%

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

CAPITAL PROJECTS FUNDS REVENUES

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	1,959,964	8,000	0%
STATE GRANTS	0	7,755,000	0	0%
GRANTS FROM OTHER LOCAL UNITS	400,000	400,000	0	0%
SUBTOTAL	400,000	10,114,964	8,000	0%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	0	0	37	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	0	37	NA+
<u>NON OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	300,000	350,000	350,000	100%
USE OF FUND BALANCE	42,444	42,444	0	0%
SUBTOTAL	342,444	392,444	350,000	89%
CAPITAL PROJECTS FUNDS	742,444	10,507,408	358,037	3%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING SEPTEMBER 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	95,590	7%	196,461	14%	21%
TOTAL EXPENDITURES	1,400,000	95,590	7%	196,461	14%	21%
HERITAGE OAKS						
OPERATING EXPENSES	2,866	0	0%	0	0%	0%
CAPITAL OUTLAY	2,900	0	0%	0	0%	0%
TOTAL EXPENDITURES	5,766	0	0%	0	0%	0%
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						
OPERATING EXPENDITURES	109	109	100%	0	0%	100%
CAPITAL OUTLAY	6,754,891	0	0%	0	0%	0%
TOTAL EXPENDITURES	6,755,000	109	0%	0	0%	0%
CDBG - NEIGHBORHOOD REVITALIZATION						
OPERATING EXPENDITURES	50,000	16,783	34%	32,575	65%	99%
CAPITAL OUTLAY	700,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	750,000	16,783	2%	32,575	4%	7%
CDBG - ECONOMIC DEVELOPMENT						
OPERATING EXPENDITURES	100,797	8,000	8%	92,797	92%	100%
CAPITAL OUTLAY	1,159,167	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,259,964	8,000	1%	92,797	7%	8%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING SEPTEMBER 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
<u>PROJECT LEGACY</u>						
OPERATING EXPENDITURES	20,404	20,404	100%	0	0%	100%
CAPITAL OUTLAY	11,153	11,153	100%	0	0%	100%
TOTAL EXPENDITURES	31,557	31,557	100%	0	0%	100%
CAPITAL PROJECT FUNDS	10,507,408	153,439	1%	321,833	3%	5%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING SEPTEMBER 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	18,227,714	102%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	265,860	265,860	369,560	139%
NON-OPERATING	4,229,436	4,229,436	0	0%
	22,412,815	22,412,815	18,597,274	83%
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	16,029,556	72%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	22,412,815	22,412,815	16,029,556	72%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	1,497,264	1,497,264	1,307,853	87%
OPERATING EXPENDITURES	1,515,896	1,535,896	1,292,386	84%
CAPITAL OUTLAY	4,499,419	4,479,419	908,637	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	6,500,445	74%
	22,412,815	22,412,815	16,029,556	72%

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

ENTERPRISE FUNDS REVENUES

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	14,123,686	104%
PHYSICAL ENVIRONMENT-WATER	1,685,482	1,685,482	1,620,157	96%
PHYSICAL ENVIRONMENT-WASTEWATER	2,529,240	2,529,240	2,424,722	96%
PHYSICAL ENVIRONMENT-MOSQUITO	58,200	58,200	59,149	102%
SUBTOTAL	17,917,519	17,917,519	18,227,714	102%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	8,760	8,760	86,839	991%
RENTS & ROYALTIES	29,000	29,000	32,637	113%
OTHER MISCELLANEOUS REVENUE	228,100	228,100	250,084	110%
SUBTOTAL	265,860	265,860	369,560	139%
<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	18,597,274	83%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING SEPTEMBER 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	762,413	84%	0	0%	84%
OPERATING EXPENDITURES	446,634	363,905	81%	63,128	14%	96%
CAPITAL OUTLAY	2,258,897	354,942	16%	0	0%	16%
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	6,500,445	74%	0	0%	74%
TOTAL EXPENDITURES	16,072,681	11,674,949	73%	63,128	0%	73%
<u>WATER UTILITY</u>						
PERSONAL SERVICES	195,113	166,291	85%	0	0%	85%
OPERATING EXPENDITURES	369,849	293,046	79%	52,307	14%	93%
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%
TOTAL EXPENDITURES	2,804,191	1,667,201	59%	140,825	5%	64%
<u>WASTEWATER UTILITY</u>						
PERSONAL SERVICES	390,733	372,374	95%	0	0%	95%
OPERATING EXPENDITURES	694,378	495,472	71%	4,623	1%	72%
CAPITAL OUTLAY	1,171,652	152,305	13%	251,763	21%	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	2,181,519	63%	256,386	7%	70%
<u>MOSQUITO CONTROL</u>						
PERSONAL SERVICES	7,513	6,775	90%	0	0%	90%
OPERATING EXPENDITURES	25,035	19,905	80%	0	0%	80%
CAPITAL OUTLAY	10,500	4,104	39%	0	0%	39%
NON OPERATING	24,764	14,764	60%	0	0%	60%
TOTAL EXPENDITURES	67,812	45,548	67%	0	0%	67%
ENTERPRISE FUNDS	22,412,815	15,569,217	69%	460,339	2%	72%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING SEPTEMBER 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	16,472	2196%
NON-OPERATING	3,740,716	3,740,716	2,472,954	66%
	<u>3,741,466</u>	<u>3,741,466</u>	<u>2,489,701</u>	<u>67%</u>
EXPENSES:				
GENERAL GOVERNMENT	3,067,809	3,067,809	2,561,534	83%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	673,657	673,657	563,751	84%
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>3,125,285</u>	<u>84%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	1,608,408	1,595,529	1,409,730	88%
OPERATING EXPENDITURES	660,158	736,720	520,054	71%
CAPITAL OUTLAY	1,193,889	1,130,206	966,489	86%
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>3,125,285</u>	<u>84%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING SEPTEMBER 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	12,692	1692%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	3,780	NA+
SUBTOTAL	750	750	16,472	2196%
<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	2,489,701	67%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING SEPTEMBER 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	244,966	244,965	100%	0	0%	100%
OPERATING EXPENDITURES	29,171	22,554	77%	0	0%	77%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	274,137	267,519	98%	0	0%	98%
<u>FAS / UTILITY BILLING</u>						
PERSONAL SERVICES	288,624	259,581	90%	0	0%	90%
OPERATING EXPENDITURES	147,813	133,444	90%	0	0%	90%
CAPITAL OUTLAY	25,289	11,694	46%	0	0%	46%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	461,726	404,719	88%	0	0%	88%
<u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u>						
PERSONAL SERVICES	587,731	479,092	82%	0	0%	82%
OPERATING EXPENDITURES	200,035	92,012	46%	0	0%	46%
CAPITAL OUTLAY	26,000	25,225	97%	0	0%	97%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	813,766	596,329	73%	0	0%	73%
<u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u>						
PERSONAL SERVICES	53,086	50,718	96%	0	0%	96%
OPERATING EXPENDITURES	26,991	20,945	78%	4,006	15%	92%
CAPITAL OUTLAY	15,000	7,150	48%	0	0%	48%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	95,077	78,813	83%	4,006	4%	87%
<u>ISF - COMPLIANCE AND RISK MANAGEMENT</u>						
PERSONAL SERVICES	31,777	31,383	99%	0	0%	99%
OPERATING EXPENDITURES	462	415	90%	0	0%	90%
TOTAL EXPENDITURES	32,239	31,798	99%	0	0%	99%
<u>ISF - FAS / INFORMATION</u>						
PERSONAL SERVICES	56,853	35,836	63%	0	0%	63%
OPERATING EXPENDITURES	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	56,853	35,836	63%	0	0%	63%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING SEPTEMBER 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	308,155	93%	0	0%	93%
OPERATING EXPENDITURES	283,511	197,942	70%	0	0%	70%
CAPITAL OUTLAY	57,654	57,654	100%	0	0%	100%
TOTAL EXPENDITURES	673,657	563,751	84%	0	0%	84%
<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	48,737	48,737	100%	0	0%	100%
CAPITAL OUTLAY	1,006,263	861,568	86%	3,198	0%	86%
OTHER DEBT COSTS	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,055,000	910,305	86%	3,198	0%	87%
INTERNAL SERVICE FUND	3,741,466	3,118,081	83%	7,204	0%	84%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING SEPTEMBER 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	6,726,600	102%
PERMITS, FEES & ASSESSMENTS	606,300	606,300	536,371	88%
INTERGOVERNMENTAL	1,646,066	11,361,030	1,183,276	10%
CHARGES FOR SERVICES	18,894,883	18,894,883	19,286,491	102%
FINES AND FORFEITURES	29,700	40,150	29,230	73%
MISCELLANEOUS REVENUE	314,460	336,437	533,189	158%
NON-OPERATING	12,503,723	12,553,723	5,871,385	47%
	40,592,221	50,389,612	34,166,542	68%

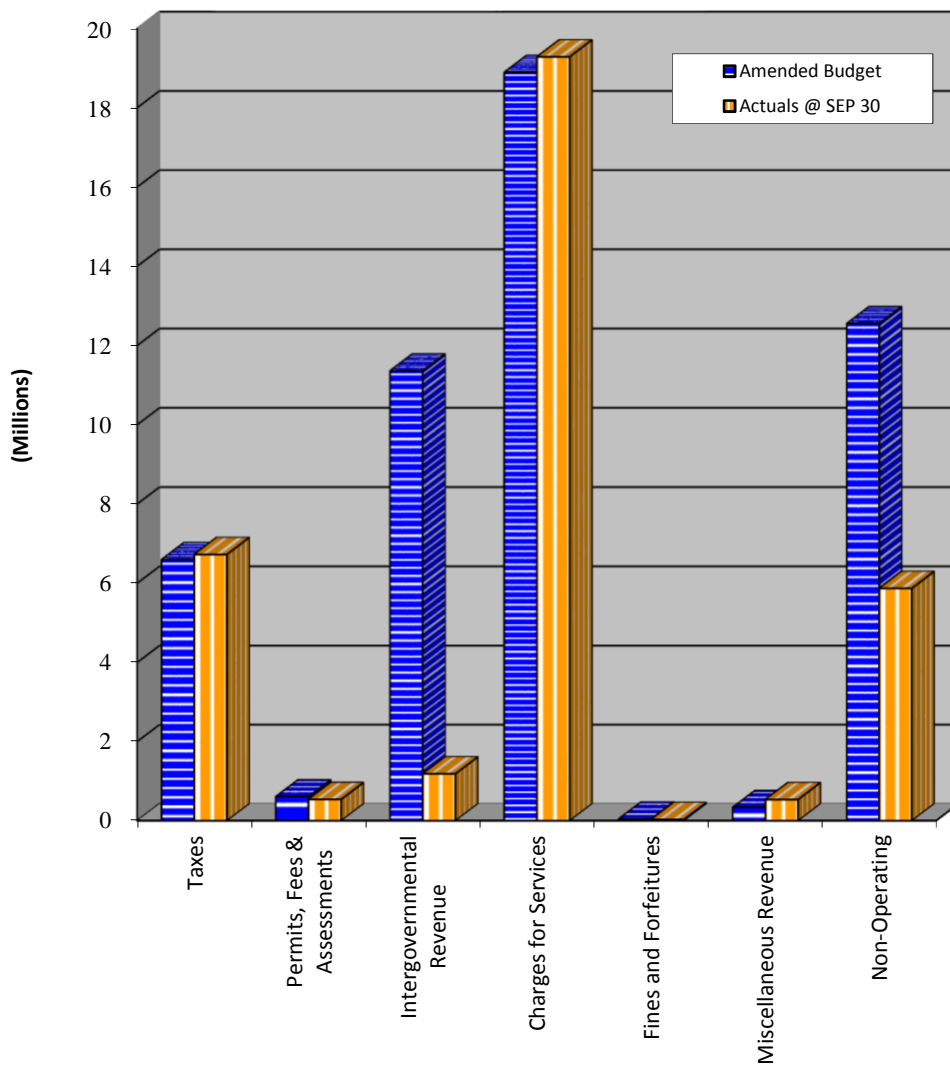
EXPENSES:				
GENERAL GOVERNMENT	9,473,480	9,426,987	7,814,288	83%
PUBLIC SAFETY	3,413,909	3,484,359	3,285,878	94%
ECONOMIC ENVIRONMENT	779,721	779,721	545,769	70%
PHYSICAL ENVIRONMENT	24,184,201	25,220,694	17,587,048	70%
TRANSPORTATION	967,090	9,682,054	822,192	8%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	1,773,820	1,795,797	1,309,202	73%
	40,592,221	50,389,612	31,364,377	62%

MAJOR EXPENDITURE CATEGORIES:

PERSONAL SERVICES	9,124,706	9,113,154	8,580,253	94%
OPERATING EXPENDITURES	5,580,823	5,976,505	4,762,421	80%
CAPITAL OUTLAY	8,241,067	17,700,821	3,191,814	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	5,871,385	94%
POWER COSTS	8,770,000	8,770,000	6,500,445	74%
	40,592,221	50,389,612	31,364,377	62%

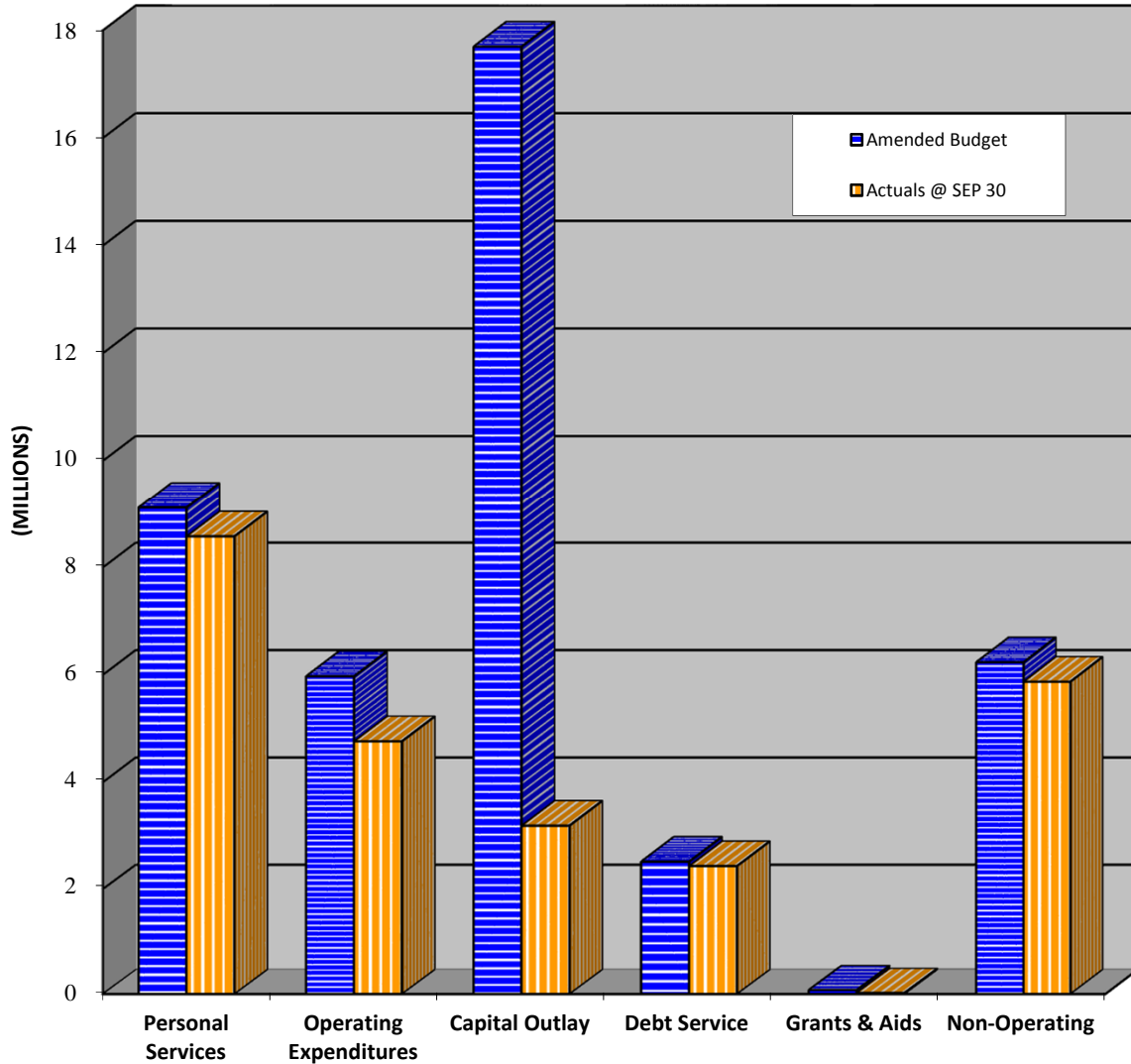
Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 68% of budget for the fiscal year. Taxes are at 101% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (88%); Intergovernmental Revenue (10%); Charges for Services (102%); Fines and Forfeitures (72%); Miscellaneous Revenue (158%); and Non-Operating Revenue (47%).



Expenditures by Major Category All City Funds

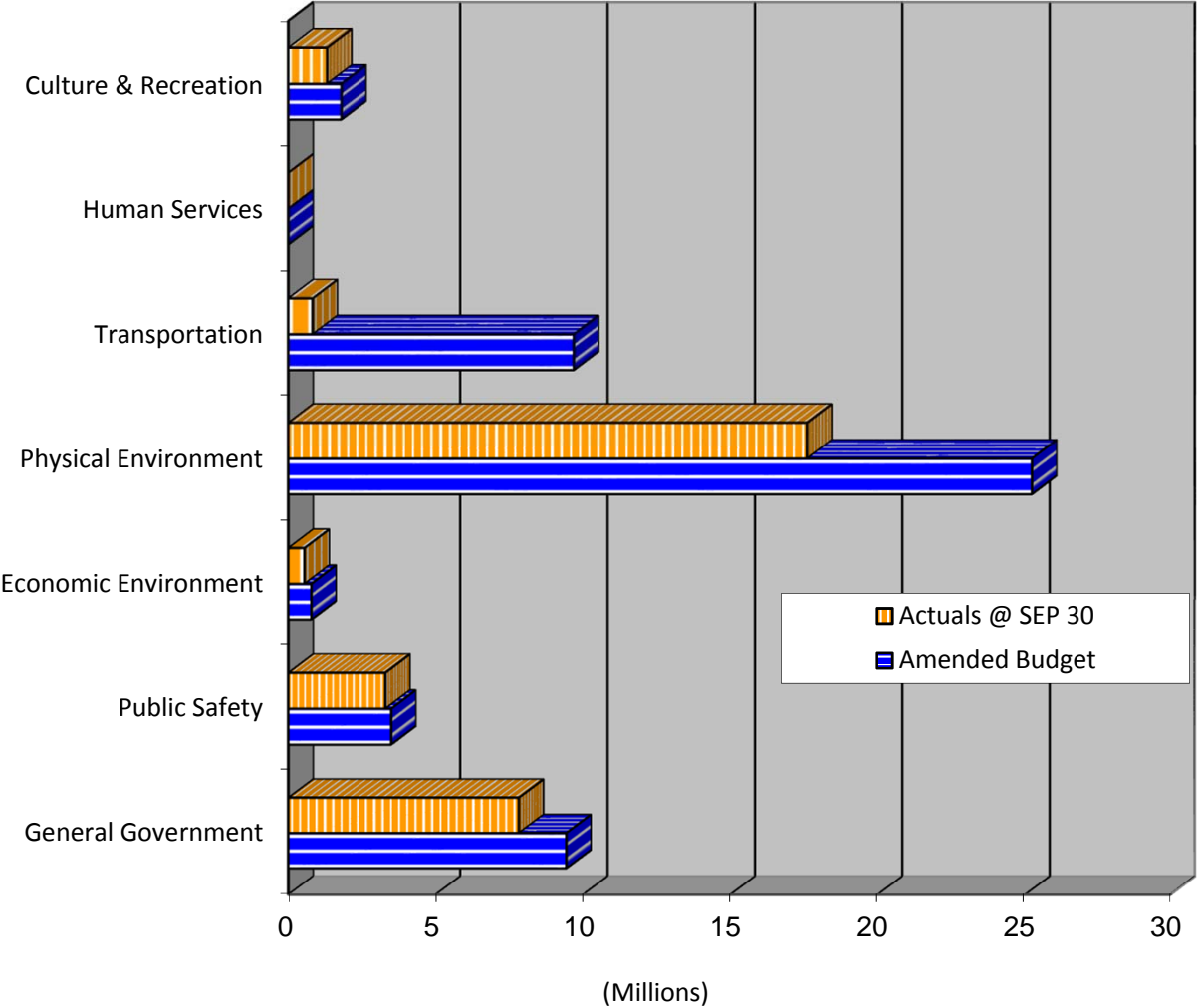
Overall, City expenditures and encumbrances are at 62% of budget for the period. The Personal Services category is at 94% of budget for the fiscal year. The Operating Expenditures category is at 80%. Capital Outlay is at 18%, Debt Service is 97%, Grants & Aids is 27% and Non-Operating Expenditures are at 94%. Encumbrances for future expenditures account for 1.8% (aprox. \$900K) 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 62% of budget with General Government expenses at 83%, Public Safety at 94%, Economic Environment at 70%, Physical Environment at 70% (Enterprise Funds, Water Collection and Distribution & residential waste collection services), Transportation at 8%, and Culture & Recreation at 73%.



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

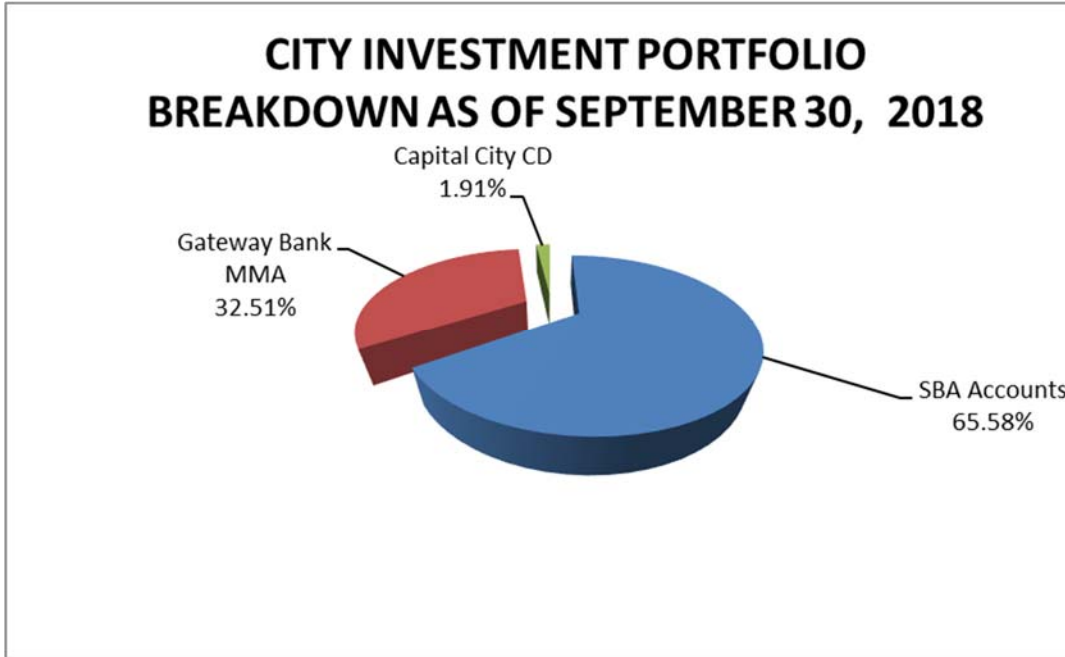
The Rate of Return on Investment refers to the benefits (the profits) to an investor or organization relative to the cost of the initial investment. It is similar to the rate of profit as a measure of profitability.

Conclusion

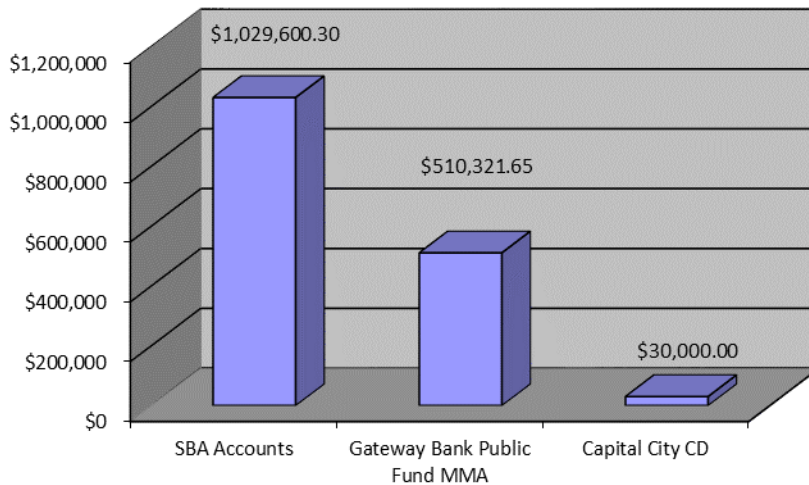
The City's cash and investments are pursuant to Section 218.415, Florida Statutes as well as the City's own adopted Investment Policy. To ensure that the City's funds are effectively managed, the Finance Director and other appropriate staff shall annually complete eight (8) hours of continuing professional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

INVESTMENTS AND CASH

As of September 30, 2018, the City's investment portfolio totaled **\$1,569,921.95**. 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 SEPTEMBER 30, 2018



INVESTMENTS AND CASH

As of September 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 **\$20,997,374.71**. 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	September Balance	Percentage of Total
Operating Account	\$18,440,263.75	87.82%
Payroll Account	\$7,861.99	0.04%
CRA Account	\$513,212.82	2.44%
Police Forfeiture Account	\$3,693.40	0.02%
Section 108 Account	\$27,039.71	0.13%
Project Legacy Account	\$0.00	0.00%
Series 2016 Repayment Account	\$222.74	0.00%
Deposit Account	\$1,741,603.50	8.30%
Series 2016 Projects	\$0.00	0.00%
Explorer Account	\$6,908.94	0.03%
SRF Repayment Account	\$195,399.28	0.93%
Heritage Oaks Account	\$61,168.58	0.29%
TOTAL	\$20,997,374.71	100.00%