FINANCE DEPARTMENT
FISCAL ANALYSIS
FOR THE PERIOD ENDING
JUNE 30, 2015

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INTRODUCTION TO FISCAL ANALYSIS REPORT

Purpose

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

Defining Revenue

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

Defining Expenditure

Expenditures constitute a use of financial resources. There are three basic types of expenditures: operating, capital and debt. Operating expenditures include the day-to-day expenses such as salaries, supplies, utilities, and equipment purchases. Capital expenditures include construction of roads, parks, buildings and the purchase of land. Debt is the expense related to principal and interest on long-term bonds and notes issued by the City.

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. We welcome any feedback you may have.

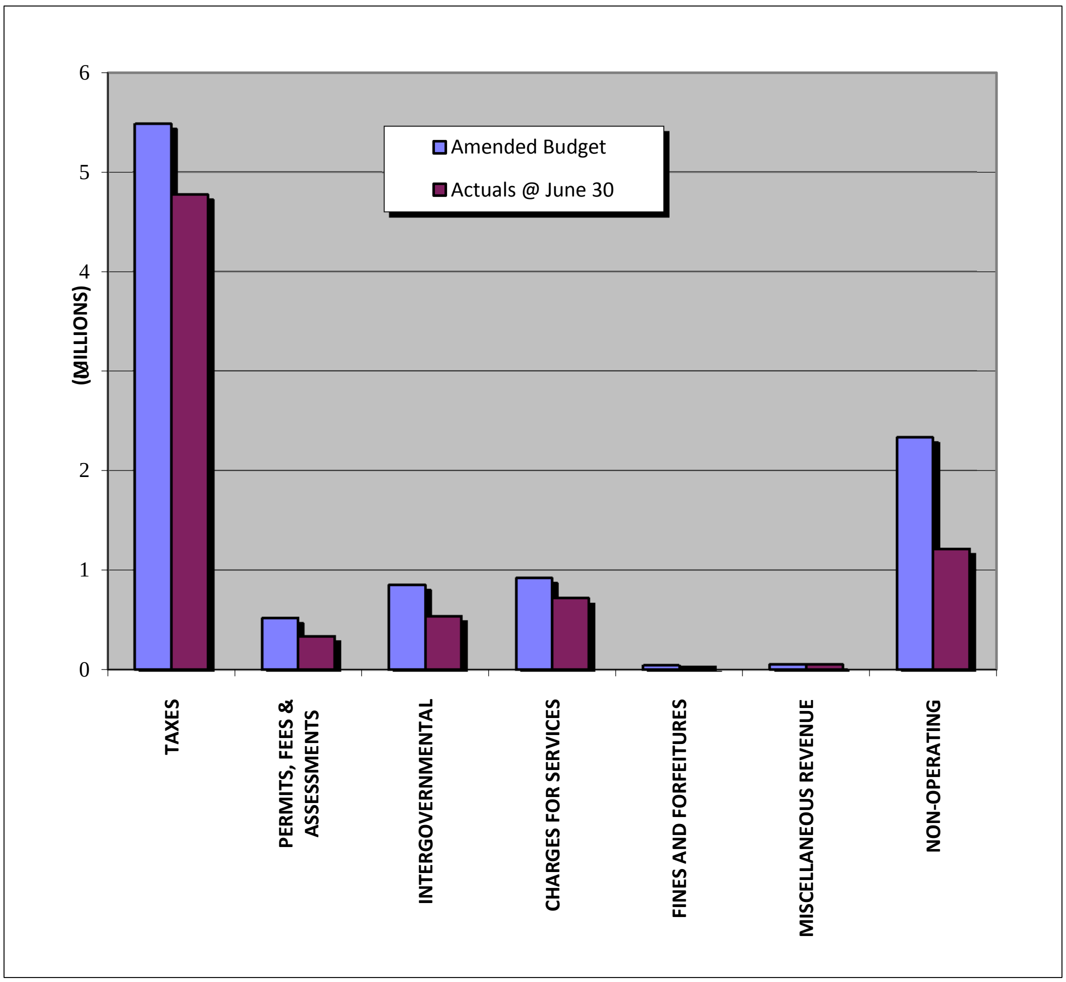
CITY OF ALACHUA **GENERAL FUND**
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JUNE 30, 2015

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 14/15 APPROVED BUDGET	FY 14/15 AMENDED BUDGET	YEAR TO DATE FY 14/15	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	5,486,368	5,486,368	4,781,615	87%
PERMITS, FEES & ASSESSMENTS	519,000	519,000	338,735	65%
INTERGOVERNMENTAL	805,287	852,770	537,587	63%
CHARGES FOR SERVICES	922,625	922,625	717,931	78%
FINES AND FORFEITURES	45,000	45,000	33,676	75%
MISCELLANEOUS REVENUE	35,700	57,005	52,969	93%
NON-OPERATING	2,335,505	2,335,505	1,215,838	52%
	10,149,485	10,218,273	7,678,351	75%
EXPENSES:				
GENERAL GOVERNMENT	4,235,921	4,413,133	3,335,014	76%
PUBLIC SAFETY	3,334,510	3,352,198	2,610,769	78%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	773,982	773,982	767,982	99%
TRANSPORTATION	1,057,178	931,066	573,773	62%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	747,894	747,894	577,744	77%
	10,149,485	10,218,273	7,865,282	77%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	4,871,519	4,867,554	3,440,744	71%
OPERATING EXPENDITURES	3,167,140	3,172,227	2,675,959	84%
CAPITAL OUTLAY	735,605	634,059	403,252	64%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	12,250	12,250	2,148	0%
NON-OPERATING	1,362,971	1,532,183	1,343,179	88%
POWER COSTS	0	0	0	0%
	10,149,485	10,218,273	7,865,282	77%

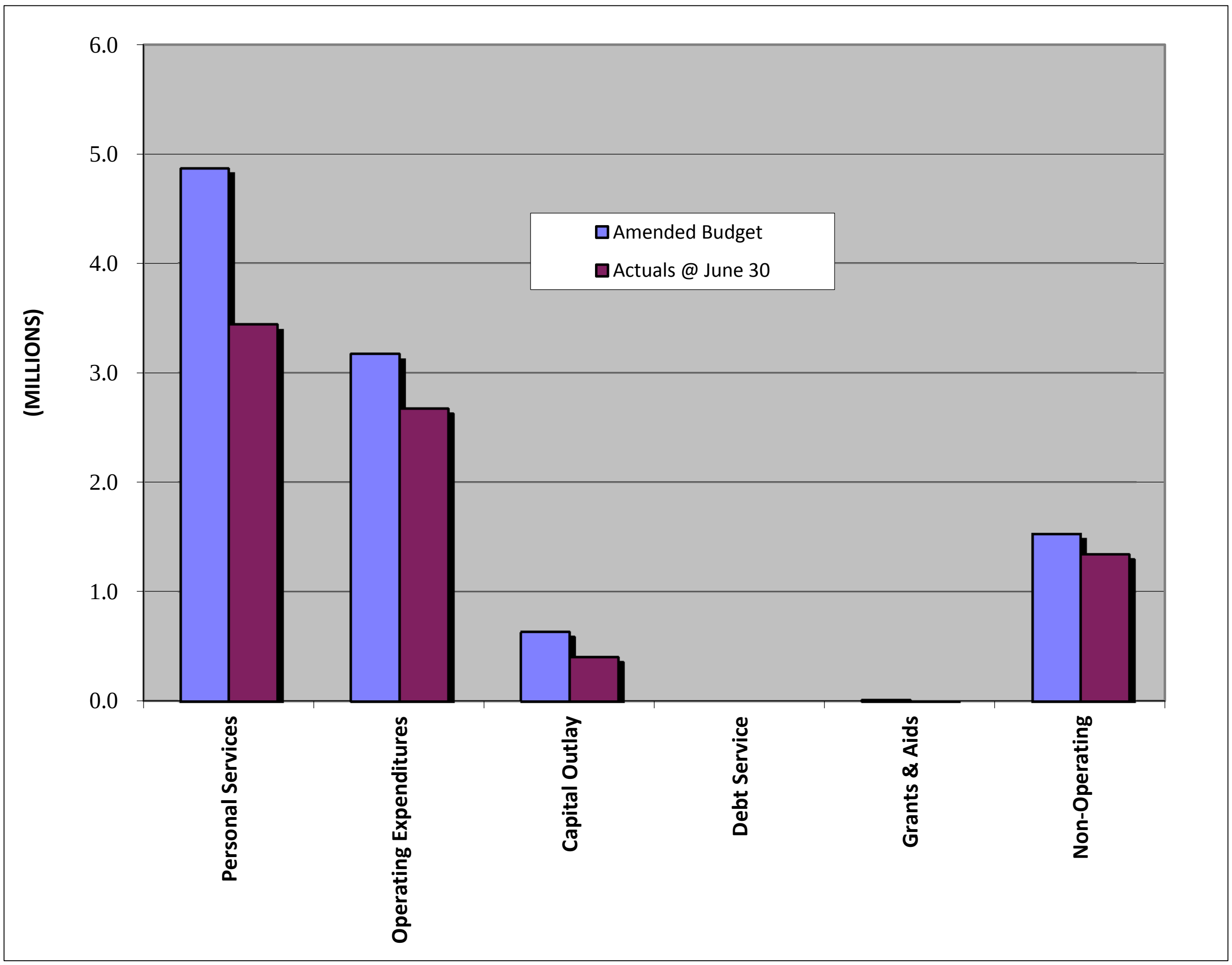
Revenues by Major Category
General Fund

As of June 30, 2015, the City of Alachua collected 75% of budgeted General Fund revenues. This is due, primarily, to tax collections being at 87%. These revenues include property taxes, local option fuel taxes, utility taxes, and communication services taxes and account for almost $5.5M, or over half, of the General Fund annual budgeted revenues. Permits, Fees & Assessments are at 65%. The Intergovernmental Revenues are at 63% due to the normal lag as they are received in arrears. Charges for Services are at 78%, Fines & Forfeitures are at 75%, Miscellaneous Revenues are at 93% and Non-Operating Revenues are at 52%.



Expenditures by Major Category
General Fund

Overall, General Fund expenditure categories are slightly above the 75% benchmark. Personal Services are at 71% with Operating Expenditures at 84% due to encumbrances for Legal, Fire and Solid Waste services ($533K). The Capital Outlay category is at 64% and Non-Operating expenditures are at 88%.



CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JUNE 30, 2015

GENERAL FUND REVENUES

REVENUE SOURCE	FY 14/15 APPROVED BUDGET	FY 14/15 AMENDED BUDGET	YEAR TO DATE FY 14/15	PERCENT COLLECTED
TAXES				
AD VALOREM TAXES	3,680,029	3,680,029	3,635,755	99%
LOCAL OPTION FUEL TAXES	209,339	209,339	148,861	71%
UTILITY SERVICES TAXES	1,250,000	1,250,000	727,719	58%
COMMUNICATIONS SERVICES TAXES	300,000	300,000	219,954	73%
LOCAL BUSINESS TAXES	47,000	47,000	49,326	105%
SUBTOTAL	**5,486,368**	**5,486,368**	**4,781,615**	**87%**
PERMITS, FEES AND ASSESSMENTS				
BUILDING PERMITS	235,000	235,000	142,684	61%
FRANCHISE FEES	284,000	284,000	196,051	69%
SUBTOTAL	**519,000**	**519,000**	**338,735**	**65%**
INTERGOVERNMENTAL REVENUE				
STATE-SHARED REVENUES	787,787	787,787	533,848	68%
GRANTS	17,500	64,983	3,739	6%
SUBTOTAL	**805,287**	**852,770**	**537,587**	**63%**
CHARGES FOR SERVICES				
GENERAL GOVERNMENT	61,325	61,325	45,828	75%
PUBLIC SAFETY	3,300	3,300	3,880	118%
PHYSICAL ENVIRONMENT	831,000	831,000	639,988	77%
TRANSPORTATION	0	0	0	0%
CULTURE & RECREATION	27,000	27,000	28,235	105%
OTHER CHARGES FOR SVCS	0	0	0	0%
SUBTOTAL	**922,625**	**922,625**	**717,931**	**78%**
FINES & FORFEITURES				
FINES & FORFEITURES	45,000	45,000	22,993	51%
OTHER FINES & FORFEITURES	0	0	10,683	NA+
SUBTOTAL	**45,000**	**45,000**	**33,676**	**75%**
MISCELLANEOUS REVENUE				
INTEREST EARNINGS	5,000	5,000	3,711	74%
RENTS & ROYALTIES	0	0	100	NA+
OTHER MISCELLANEOUS REVENUE	30,700	52,005	49,158	95%
SUBTOTAL	**35,700**	**57,005**	**52,969**	**93%**
NON OPERATING				
CONTRIBUTIONS FROM ENTERPRISE	1,621,117	1,621,117	1,215,838	75%
OPERATING TRANSFERS IN	0	0	0	0%
FUND BALANCE & UNDER COLLECTION	714,388	714,388	0	0%
SUBTOTAL	**2,335,505**	**2,335,505**	**1,215,838**	**52%**
GENERAL FUND	**10,149,485**	**10,218,273**	**7,678,351**	**75%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JUNE 30, 2015

GENERAL FUND EXPENDITURES
BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 14/15 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	104,209	77,042	74%	0	0%	74%
OPERATING EXPENDITURES	31,022	22,878	74%	0	0%	74%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**135,231**	**99,920**	**74%**	**0**	**0%**	**74%**
CITY MANAGER'S OFFICE						
PERSONAL SERVICES	395,483	260,024	66%	0	0%	66%
OPERATING EXPENDITURES	33,148	19,208	58%	385	1%	59%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
GRANTS & AIDS	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**428,631**	**279,232**	**65%**	**385**	**0%**	**65%**
DEPUTY CITY CLERK						
PERSONAL SERVICES	127,335	93,715	74%	0	0%	74%
OPERATING EXPENDITURES	32,465	17,674	54%	6,718	21%	75%
CAPITAL OUTLAY	20,000	19,249	96%	0	0%	96%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**179,800**	**130,638**	**73%**	**6,718**	**4%**	**76%**
CITY ATTORNEY						
PERSONAL SERVICES	0	0	0%	0	0%	0%
OPERATING EXPENDITURES	171,513	87,894	51%	63,015	37%	88%
TOTAL EXPENDITURES	**171,513**	**87,894**	**51%**	**63,015**	**37%**	**88%**
INFORMATION & TECHNOLOGY SERVICES						
PERSONAL SERVICES	127,692	93,181	73%	0	0%	73%
OPERATING EXPENDITURES	47,817	32,171	67%	384	1%	68%
CAPITAL OUTLAY	2,842	2,838	100%	0	0%	100%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**178,351**	**128,190**	**72%**	**384**	**0%**	**72%**
FINANCE						
PERSONAL SERVICES	350,307	255,355	73%	0	0%	73%
OPERATING EXPENDITURES	64,928	43,419	67%	2,116	3%	70%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**415,235**	**298,774**	**72%**	**2,116**	**1%**	**72%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JUNE 30, 2015

GENERAL FUND EXPENDITURES
BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 14/15 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
ADMINISTRATIVE SERVICES-HR/PURCHASING						
PERSONAL SERVICES	179,280	112,548	63%	0	0%	63%
OPERATING EXPENDITURES	52,842	31,121	59%	385	1%	60%
CAPITAL OUTLAY	2,000	1,984	99%	0	0%	99%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**234,122**	**145,653**	**62%**	**385**	**0%**	**62%**
ADMINISTRATIVE SERVICES-FACILITIES MAINTENANCE						
PERSONAL SERVICES	137,421	100,973	73%	0	0%	73%
OPERATING EXPENDITURES	116,450	66,633	57%	5,250	5%	62%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**253,871**	**167,606**	**66%**	**5,250**	**2%**	**68%**
GRANTS & CONTRACTS						
PERSONAL SERVICES	59,312	43,344	73%	0	0%	73%
OPERATING EXPENDITURES	6,377	2,007	31%	0	0%	31%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**65,689**	**45,351**	**69%**	**0**	**0%**	**69%**
CP&D-PLANNING & DEVELOPMENT						
PERSONAL SERVICES	306,683	221,142	72%	0	0%	72%
OPERATING EXPENDITURES	98,420	23,499	24%	7,386	8%	31%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**405,103**	**244,641**	**60%**	**7,386**	**2%**	**62%**
COMPLIANCE & RISK MANAGEMENT						
PERSONAL SERVICES	231,674	171,777	74%	0	0%	74%
OPERATING EXPENDITURES	32,066	9,952	31%	4,473	14%	45%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**263,740**	**181,729**	**69%**	**4,473**	**2%**	**71%**
CP&D-BEAUTIFICATION BOARD						
OPERATING EXPENDITURES	8,000	4,950	62%	1,650	21%	83%
TOTAL EXPENDITURES	**8,000**	**4,950**	**62%**	**1,650**	**21%**	**83%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JUNE 30, 2015

GENERAL FUND EXPENDITURES
BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 14/15 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	9,900	4,645	47%	0	0%	47%
OPERATING EXPENDITURES	87,414	66,692	76%	0	0%	76%
CAPITAL OUTLAY	32,100	12,010	37%	0	0%	37%
GRANTS & AIDS	12,250	2,148	18%	0	0%	18%
NON-OPERATING	1,432,183	1,343,179	94%	0	0%	94%
TOTAL EXPENDITURES	**1,573,847**	**1,428,674**	**91%**	**0**	**0%**	**91%**
SPECIAL EXPENSE-CFB						
NON-OPERATING	100,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	**100,000**	**0**	**0%**	**0**	**0%**	**0%**
PS-SOLID WASTE DISPOSAL						
OPERATING EXPENDITURES	773,982	542,626	70%	225,356	29%	99%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**773,982**	**542,626**	**70%**	**225,356**	**29%**	**99%**
PS-PUBLIC WORKS						
PERSONAL SERVICES	333,968	226,171	68%	0	0%	68%
OPERATING EXPENDITURES	209,314	126,669	61%	31,381	15%	76%
CAPITAL OUTLAY	387,784	189,552	49%	0	0%	49%
DEBT SERVICE	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**931,066**	**542,392**	**58%**	**31,381**	**3%**	**62%**
FIRE RESCUE SERVICES						
OPERATING EXPENDITURES	653,802	406,079	62%	244,386	37%	99%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**653,802**	**406,079**	**62%**	**244,386**	**37%**	**99%**
BUILDING INSPECTIONS						
PERSONAL SERVICES	155,295	112,637	73%	0	0%	73%
OPERATING EXPENDITURES	36,353	24,764	68%	509	1%	70%
CAPITAL OUTLAY	25,799	25,799	100%	0	0%	100%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**217,447**	**163,200**	**75%**	**509**	**0%**	**75%**
APD-PATROL & ADMIN						
PERSONAL SERVICES	1,717,484	1,238,696	72%	0	0%	72%
OPERATING EXPENDITURES	357,432	239,082	67%	22,502	6%	73%
CAPITAL OUTLAY	103,479	96,675	93%	1,079	1%	94%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**2,178,395**	**1,574,453**	**72%**	**23,581**	**1%**	**73%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JUNE 30, 2015

GENERAL FUND EXPENDITURES
BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 14/15 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
APD-COMMUNICATIONS						
PERSONAL SERVICES	257,765	169,752	66%	0	0%	66%
OPERATING EXPENDITURES	12,000	7,693	64%	0	0%	64%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**269,765**	**177,445**	**66%**	**0**	**0%**	**66%**
APD-SCHOOL CROSSING GUARDS						
PERSONAL SERVICES	0	0	0%	0	0%	0%
OPERATING EXPENDITURES	27,789	15,316	55%	0	0%	55%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**27,789**	**15,316**	**55%**	**0**	**0%**	**55%**
APD-EXPLORERS PROGRAM						
OPERATING EXPENDITURES	2,000	392	20%	0	0%	20%
TOTAL EXPENDITURES	**2,000**	**392**	**0%**	**0**	**0%**	**0%**
APD-RESERVE PROGRAM						
OPERATING EXPENDITURES	3,000	2,954	98%	2,454	82%	180%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**3,000**	**2,954**	**98%**	**2,454**	**82%**	**180%**
PARKS & RECREATION						
PERSONAL SERVICES	373,746	259,742	69%	0	0%	69%
OPERATING EXPENDITURES	314,093	251,277	80%	12,659	4%	84%
CAPITAL OUTLAY	60,055	54,066	90%	0	0%	90%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**747,894**	**565,085**	**76%**	**12,659**	**2%**	**77%**
GENERAL FUND	**10,218,273**	**7,233,194**	**71%**	**632,088**	**6%**	**77%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JUNE 30, 2015

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 14/15 APPROVED BUDGET	FY 14/15 AMENDED BUDGET	YEAR TO DATE FY 14/15	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	7,000	7,000	5,084	73%
INTERGOVERNMENTAL REVENUE	266,252	353,152	265,167	75%
CHARGES FOR SERVICES	5,200	5,200	3,716	71%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	4,655	158,155	65,286	41%
NON-OPERATING	555,710	763,614	404,505	53%
	838,817	1,287,121	743,758	58%
EXPENSES:				
GENERAL GOVERNMENT	2,507	2,507	0	0%
PUBLIC SAFETY	15,716	15,716	4,954	32%
ECONOMIC ENVIRONMENT	791,958	1,108,262	968,165	87%
PHYSICAL ENVIRONMENT	12,200	12,200	6,480	53%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	16,436	148,436	56,009	38%
	838,817	1,287,121	1,035,608	80%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	20,891	20,891	14,583	70%
OPERATING EXPENDITURES	253,729	385,729	202,138	52%
CAPITAL OUTLAY	454,917	771,221	719,608	93%
DEBT SERVICE	99,280	99,280	99,279	100%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	10,000	10,000	0	0%
POWER COSTS	0	0	0	0%
	838,817	1,287,121	1,035,608	80%

CITY OF ALACHUA **SPECIAL REVENUE FUNDS REVENUE**

FINANCE DEPARTMENT ANALYSIS

FOR THE PERIOD ENDING JUNE 30, 2015

REVENUE SOURCE	FY 14/15 APPROVED BUDGET	FY 14/15 AMENDED BUDGET	RECEIVED TO DATE FY 14/15	PERCENT COLLECTED
PERMITS, FEES AND ASSESSMENTS				
SPECIAL ASSESSMENTS	7,000	7,000	5,084	73%
SUBTOTAL	**7,000**	**7,000**	**5,084**	**73%**
INTERGOVERNMENTAL REVENUE				
FEDERAL GRANTS	0	0	0	0%
STATE GRANTS	0	0	0	0%
GRANTS FROM OTHER LOCAL UNITS	0	86,900	0	0%
PAYMENTS FROM LOCAL UNITS (FOR CRA)	266,252	266,252	265,167	100%
SUBTOTAL	**266,252**	**353,152**	**265,167**	**75%**
CHARGES FOR SERVICES				
ADDT'L CRT COSTS-$2 FOR LEO TRAINING	5,200	5,200	2,716	52%
OTHER MISCELLANEOUS CHARGES	0	0	1,000	NA+
SUBTOTAL	**5,200**	**5,200**	**3,716**	**71%**
MISCELLANEOUS REVENUE				
INSURANCE SETTLEMENTS	0	0	0	0%
INTEREST INCOME	655	655	213	33%
CONTRIBUTIONS AND DONATIONS	4,000	76,500	59,776	78%
OTHER MISCELLANEOUS REVENUE	0	81,000	5,297	7%
SUBTOTAL	**4,655**	**158,155**	**65,286**	**41%**
NON OPERATING				
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN	183,282	405,186	404,505	100%
USE OF FUND BALANCE/UNDERCOLLECTION	372,428	358,428	0	0%
SUBTOTAL	**555,710**	**763,614**	**404,505**	**53%**
SPECIAL REVENUE FUNDS	**838,817**	**1,287,121**	**743,758**	**58%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JUNE 30, 2015

SPECIAL REVENUE FUNDS EXPENDITURES
BY MAJOR CATEGORY

SPECIAL REVENUE FUND	FY 14/15 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
ADDT'L COURT COST-$2 FOR LEO TRAINING FUND						
OPERATING EXPENDITURES	9,708	3,652	38%	0	0%	38%
TOTAL EXPENDITURES	**9,708**	**3,652**	**38%**	**0**	**0%**	**38%**
TREE BANK FUND						
OPERATING EXPENDITURES	93	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**93**	**0**	**0%**	**0**	**0%**	**0%**
EXPLORER SPECIAL REVENUE FUND						
OPERATING EXPENDITURES	5,670	1,302	23%	0	0%	23%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**5,670**	**1,302**	**23%**	**0**	**0%**	**23%**
TK BASIN SPECIAL ASSESSMENT						
OPERATING EXPENDITURES	12,200	2,745	23%	3,735	31%	53%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**12,200**	**2,745**	**23%**	**3,735**	**0%**	**53%**
DONATION FUND						
OPERATING EXPENDITURES	146,188	56,009	38%	0	0%	38%
CAPITAL OUTLAY	5,000	0	0%	0	0%	0%
NON OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**151,188**	**56,009**	**37%**	**0**	**0%**	**37%**
CRA FUND						
PERSONAL SERVICES	20,891	14,583	70%	0	0%	70%
OPERATING EXPENDITURES	211,870	123,018	58%	11,677	6%	64%
CAPITAL OUTLAY	766,221	360,420	47%	359,188	47%	94%
DEBT SERVICE	99,280	99,279	100%	0	0%	100%
NON OPERATING	10,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	**1,108,262**	**597,300**	**54%**	**370,865**	**33%**	**87%**
SPECIAL REVENUE FUNDS	**1,287,121**	**661,008**	**51%**	**374,600**	**29%**	**80%**

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 14/15 APPROVED BUDGET	FY 14/15 AMENDED BUDGET	YEAR TO DATE FY 14/15	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	0	0	104	0%
NON-OPERATING	628,358	646,358	644,508	100%
	628,358	646,358	644,612	100%
EXPENSES:				
GENERAL GOVERNMENT	628,358	646,358	509,508	79%
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%
	628,358	646,358	509,508	79%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	0	0	0	0%
CAPITAL OUTLAY	0	0	0	0%
DEBT SERVICE	628,358	646,358	509,508	79%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	0	0	0	0%
POWER COSTS	0	0	0	0%
	628,358	646,358	509,508	79%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JUNE 30, 2015

DEBT SERVICE FUND REVENUES

REVENUE SOURCE	FY 14/15 APPROVED BUDGET	FY 14/15 AMENDED BUDGET	YEAR TO DATE FY 14/15	PERCENT COLLECTED
MISCELLANEOUS REVENUE				
INTEREST EARNINGS	0	0	104	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	**0**	**0**	**104**	**0%**
NON OPERATING				
CONTRIBUTIONS FROM ENTERPRISE	73,439	73,439	73,439	100%
TRANSFER IN-06 RESERVE	0	0	0	0%
TRANSFER IN-GF	554,919	572,919	571,069	100%
FUND BALANCE & UNDER COLLECTION	0	0	0	0%
SUBTOTAL	**628,358**	**646,358**	**644,508**	**100%**
DEBT SERVICE FUND	**628,358**	**646,358**	**644,612**	**100%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JUNE 30, 2015

DEBT SERVICE FUND EXPENDITURES
BY MAJOR CATEGORY

DEBT OBLIGATION	FY 14/15 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
OTHER DEBT COSTS						
DEBT SERVICE	18,750	16,900	90%	0	0%	90%
	18,750	**16,900**	**90%**	**0**	**0%**	**90%**
SECTION 108 LOAN						
DEBT SERVICE	209,825	74,825	36%	0	0%	36%
TOTAL EXPENDITURES	**209,825**	**74,825**	**36%**	**0**	**0%**	**36%**
SERIES 2006 CAPITAL IMPROVEMENT/REFUNDING						
DEBT SERVICE	417,783	417,783	100%	0	0%	100%
NON OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**417,783**	**417,783**	**100%**	**0**	**0%**	**100%**
DEBT SERVICE FUND	**646,358**	**509,508**	**79%**	**0**	**0%**	**79%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JUNE 30, 2015

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 14/15 APPROVED BUDGET	FY 14/15 AMENDED BUDGET	YEAR TO DATE FY 14/15	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	0	0	0	0%
INTERGOVERNMENTAL REVENUE	988,250	1,702,089	18,539	1%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	775,039	775,039	24,169	3%
NON-OPERATING	334,622	337,619	307,455	91%
	2,097,911	2,814,747	350,163	12%
EXPENSES:				
GENERAL GOVERNMENT	0	0	0	0%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	775,035	775,035	76,183	10%
TRANSPORTATION	988,250	1,702,089	1,029,544	60%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	334,626	337,623	120,457	36%
	2,097,911	2,814,747	1,226,184	44%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	203,771	259,771	59,347	23%
CAPITAL OUTLAY	1,877,285	2,535,124	1,146,987	45%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	16,855	19,852	19,850	100%
POWER COSTS	0	0	0	0%
	2,097,911	2,814,747	1,226,184	44%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JUNE 30, 2015

CAPITAL PROJECTS FUNDS REVENUE

REVENUE SOURCE	FY 14/15 APPROVED BUDGET	FY 14/15 AMENDED BUDGET	RECEIVED TO DATE FY 14/15	PERCENT COLLECTED
TAXES				
DISCRETIONARY SALES SURTAX	0	0	0	0%
SUBTOTAL	**0**	**0**	**0**	**0%**
INTERGOVERNMENTAL REVENUE				
FEDERAL GRANTS	0	700,000	5,000	1%
STATE GRANTS	988,250	1,002,089	13,539	1%
GRANTS FROM OTHER LOCAL UNITS	0	0	0	0%
SUBTOTAL	**988,250**	**1,702,089**	**18,539**	**1%**
MISCELLANEOUS REVENUE				
INTEREST INCOME	4	4	6	150%
OTHER MISCELLANEOUS REVENUE	775,035	775,035	24,163	3%
SUBTOTAL	**775,039**	**775,039**	**24,169**	**3%**
NON OPERATING				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	307,455	307,455	307,455	100%
USE OF FUND BALANCE	27,167	30,164	0	0%
SUBTOTAL	**334,622**	**337,619**	**307,455**	**91%**
CAPITAL PROJECTS FUNDS	**2,097,911**	**2,814,747**	**350,163**	**12%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JUNE 30, 2015

CAPITAL PROJECTS FUNDS EXPENDITURES
BY MAJOR CATEGORY

CAPITAL PROJECT	FY 14/15 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
NEIGHBORHOOD COMM. CENTER						
OPERATING EXPENDITURES	157,455	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**157,455**	**0**	**0%**	**0**	**0%**	**0%**
HERITAGE OAKS						
OPERATING EXPENSES	36,000	8,683	24%	0	0%	24%
CAPITAL OUTLAY	739,035	34,438	5%	33,062	4%	9%
TOTAL EXPENDITURES	**775,035**	**43,121**	**6%**	**33,062**	**4%**	**10%**
SAN FELASCO CONSERVATION CORRIDOR						
OPERATING EXPENDITURES	9,299	1,400	15%	0	0%	15%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**9,299**	**1,400**	**15%**	**0**	**0%**	**15%**
RECREATION SURTAX						
OPERATING EXPENDITURES	0	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	19,852	19,850	100%	0	0%	100%
TOTAL EXPENDITURES	**19,852**	**19,850**	**100%**	**0**	**0%**	**100%**
FDOT - NANO ROAD PROJECT						
CAPITAL OUTLAY	1,002,089	14,659	1%	965,621	96%	98%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**1,002,089**	**14,659**	**1%**	**965,621**	**0%**	**98%**
CDBG - NEIGHBORHOOD REVITALIZATION						
OPERATING EXPENDITURES	56,000	11,264	20%	38,000	68%	88%
CAPITAL OUTLAY	644,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	**700,000**	**11,264**	**2%**	**38,000**	**5%**	**7%**
PROJECT LEGACY						
OPERATING EXPENDITURES	1,017	0	0%	0	0%	0%
CAPITAL OUTLAY	150,000	0	0%	99,207	66%	66%
TOTAL EXPENDITURES	**151,017**	**0**	**0%**	**99,207**	**66%**	**66%**
CAPITAL PROJECT FUNDS	**2,814,747**	**90,294**	**3%**	**1,135,890**	**40%**	**44%**

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 14/15 APPROVED BUDGET	FY 14/15 AMENDED BUDGET	YEAR TO DATE FY 14/15	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	0	0	0	0%
INTERGOVERNMENTAL REVENUE	6,078	6,078	0	0%
CHARGES FOR SERVICES	17,931,346	17,931,346	12,760,559	71%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	253,146	457,289	439,951	96%
NON-OPERATING	1,949,942	1,949,942	0	0%
	20,140,512	20,344,655	13,200,510	65%
EXPENSES:				
GENERAL GOVERNMENT	0	0	0	0%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	20,140,512	20,344,655	12,351,228	61%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	20,140,512	20,344,655	12,351,228	61%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	1,568,219	1,568,219	1,099,150	70%
OPERATING EXPENDITURES	1,563,540	1,614,290	1,149,423	71%
CAPITAL OUTLAY	2,116,089	2,269,482	56,748	3%
DEBT SERVICE	1,120,818	1,120,818	1,120,817	100%
GRANTS AND AIDS	0	0	0	0%
NON-OPERATING	3,329,185	3,329,185	2,641,978	79%
POWER COSTS	10,442,661	10,442,661	6,283,112	60%
	20,140,512	20,344,655	12,351,228	61%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JUNE 30, 2015

ENTERPRISE FUNDS REVENUE

REVENUE SOURCE	FY 14/15 APPROVED BUDGET	FY 14/15 AMENDED BUDGET	RECEIVED TO DATE FY 14/15	PERCENT COLLECTED
INTERGOVERNMENTAL REVENUE				
GRANTS FROM LOCAL UNITS	6,078	6,078	0	0%
SUBTOTAL	**6,078**	**6,078**	**0**	**0%**
CHARGES FOR SERVICES				
PHYSICAL ENVIRONMENT-ELECTRIC	14,424,794	14,424,794	10,270,443	71%
PHYSICAL ENVIRONMENT-WATER	1,397,516	1,397,516	1,001,352	72%
PHYSICAL ENVIRONMENT-WASTEWATER	2,052,989	2,052,989	1,446,468	70%
PHYSICAL ENVIRONMENT-MOSQUITO	56,047	56,047	42,296	75%
SUBTOTAL	**17,931,346**	**17,931,346**	**12,760,559**	**71%**
MISCELLANEOUS REVENUE				
INTEREST EARNINGS	2,600	2,600	2,423	93%
RENTS & ROYALTIES	46,646	46,646	46,860	100%
OTHER MISCELLANEOUS REVENUE	203,900	408,043	390,668	96%
SUBTOTAL	**253,146**	**457,289**	**439,951**	**96%**
NON OPERATING				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	0	0	0	0%
FUND BALANCE & UNDER COLLECTION	1,949,942	1,949,942	0	0%
SUBTOTAL	**1,949,942**	**1,949,942**	**0**	**0%**
ENTERPRISE FUNDS	**20,140,512**	**20,344,655**	**13,200,510**	**65%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JUNE 30, 2015

ENTERPRISE FUNDS EXPENDITURES
BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 14/15 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
ELECTRIC UTILITY						
PERSONAL SERVICES	745,172	547,454	73%	0	0%	73%
OPERATING EXPENDITURES	481,817	339,733	71%	21,516	4%	75%
CAPITAL OUTLAY	1,640,698	1,778	0%	5,563	0%	0%
DEBT SERVICE	470,275	470,274	100%	0	0%	100%
NON OPERATING	2,580,622	2,072,440	80%	0	0%	80%
POWER COSTS	10,442,661	6,283,112	60%	0	0%	60%
TOTAL EXPENDITURES	**16,361,245**	**9,714,791**	**59%**	**27,079**	**0%**	**60%**
WATER UTILITY						
PERSONAL SERVICES	371,931	268,818	72%	0	0%	72%
OPERATING EXPENDITURES	411,987	267,766	65%	17,457	4%	69%
CAPITAL OUTLAY	268,139	0	0%	0	0%	0%
DEBT SERVICE	150,708	150,708	100%	0	0%	100%
NON OPERATING	389,144	261,886	67%	0	0%	67%
TOTAL EXPENDITURES	**1,591,909**	**949,178**	**60%**	**17,457**	**1%**	**61%**
WASTEWATER UTILITY						
PERSONAL SERVICES	445,005	280,503	63%	0	0%	63%
OPERATING EXPENDITURES	695,160	441,181	63%	45,867	7%	70%
CAPITAL OUTLAY	356,020	0	0%	49,407	14%	14%
DEBT SERVICE	499,835	499,835	100%	0	0%	100%
NON OPERATING	345,092	295,325	86%	0	0%	86%
TOTAL EXPENDITURES	**2,341,112**	**1,516,844**	**65%**	**95,274**	**4%**	**69%**
MOSQUITO CONTROL						
PERSONAL SERVICES	6,111	2,375	39%	0	0%	39%
OPERATING EXPENDITURES	25,326	4,704	19%	11,199	44%	63%
CAPITAL OUTLAY	4,625	0	0%	0	0%	0%
NON OPERATING	14,327	12,327	86%	0	0%	86%
TOTAL EXPENDITURES	**50,389**	**19,406**	**39%**	**11,199**	**22%**	**61%**
ENTERPRISE FUNDS	**20,344,655**	**12,200,219**	**60%**	**151,009**	**1%**	**61%**

CITY OF ALACHUA | **INTERNAL SERVICE FUND**
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JUNE 30, 2015

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 14/15 APPROVED BUDGET	FY 14/15 AMENDED BUDGET	YEAR TO DATE FY 14/15	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	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	0	0	690	NA+
NON-OPERATING	1,892,185	1,892,185	1,432,701	76%
	1,892,185	1,892,185	1,433,391	76%
EXPENSES:				
GENERAL GOVERNMENT	1,892,185	1,892,185	1,109,263	59%
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%
	1,892,185	1,892,185	1,109,263	59%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	986,715	953,432	694,905	73%
OPERATING EXPENDITURES	281,948	280,448	175,080	62%
CAPITAL OUTLAY	603,160	637,943	239,278	38%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	20,362	20,362	0	0%
POWER COSTS	0	0	0	0%
	1,892,185	1,892,185	1,109,263	59%

CITY OF ALACHUA **INTERNAL SERVICE FUND REVENUES**
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JUNE 30, 2015

REVENUE SOURCE	FY 14/15 APPROVED BUDGET	FY 14/15 AMENDED BUDGET	YEAR TO DATE FY 14/15	PERCENT COLLECTED
PERMITS, FEES & ASSESSMENTS				
OTHER LICENSES, FEES, AND PERMITS	0	0	0	0%
SUBTOTAL	**0**	**0**	**0**	**0%**
INTERGOVERNMENTAL REVENUE				
OTHER FEDERAL GRANTS	0	0	0	0%
SUBTOTAL	**0**	**0**	**0**	**0%**
MISCELLANEOUS REVENUE				
INTEREST EARNINGS	0	0	297	NA+
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	393	NA+
SUBTOTAL	**0**	**0**	**690**	**NA+**
NON OPERATING				
CONTRIBUTIONS FROM ENTERPRISE	0	0	0	0%
CAPITAL ASSET TRANSFER	0	0	0	0%
INTERFUND TRANSFER	1,432,701	1,432,701	1,432,701	100%
FUND BALANCE & UNDER COLLECTION	459,484	459,484	0	0%
SUBTOTAL	**1,892,185**	**1,892,185**	**1,432,701**	**76%**
INTERNAL SERVICE FUND	**1,892,185**	**1,892,185**	**1,433,391**	**76%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JUNE 30, 2015

INTERNAL SERVICE FUND EXPENDITURES
BY MAJOR CATEGORY

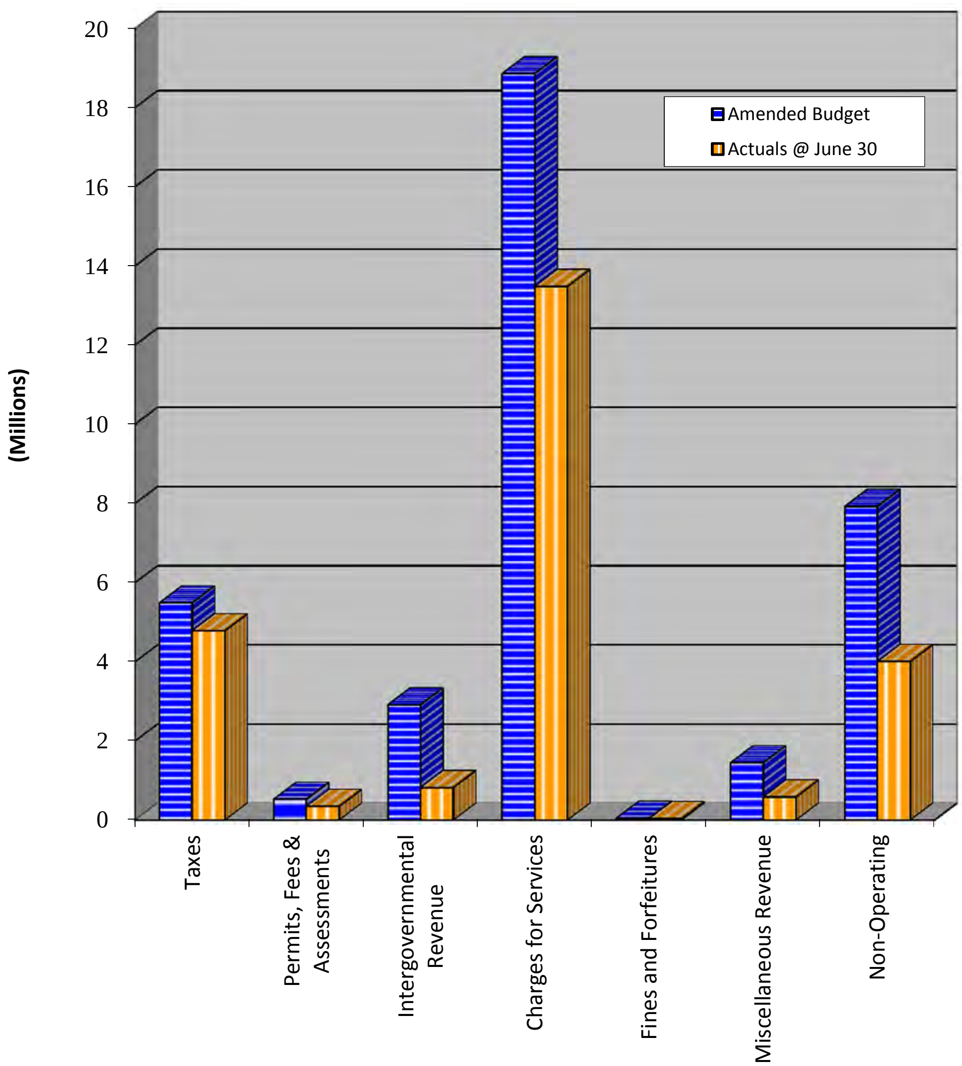
DEPARTMENT/DIVISION	FY 14/15 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
FINANCE / UTILITY OPERATIONS						
PERSONAL SERVICES	214,104	158,463	74%	0	0%	74%
OPERATING EXPENDITURES	27,533	17,338	63%	0	0%	63%
CAPITAL OUTLAY	26,785	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**268,422**	**175,801**	**65%**	**0**	**0%**	**65%**
FINANCE / UTILITY BILLING						
PERSONAL SERVICES	233,755	171,243	73%	0	0%	73%
OPERATING EXPENDITURES	143,303	101,290	71%	2,647	2%	73%
CAPITAL OUTLAY	11,875	0	0%	1,853	16%	16%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**388,933**	**272,533**	**70%**	**4,500**	**1%**	**71%**
PUBLIC SERVICES / UTILITY ADMINISTRATION						
PERSONAL SERVICES	464,693	331,639	71%	0	0%	71%
OPERATING EXPENDITURES	93,212	37,093	40%	7,366	8%	48%
CAPITAL OUTLAY	599,283	0	0%	237,425	40%	40%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**1,157,188**	**368,732**	**32%**	**244,791**	**21%**	**53%**
PUBLIC SERVICES-WAREHOUSE OPERATIONS						
PERSONAL SERVICES	40,880	33,560	82%	0	0%	82%
OPERATING EXPENDITURES	16,400	9,346	57%	0	0%	57%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**57,280**	**42,906**	**75%**	**0**	**0%**	**75%**
INTERNAL SERVICE FUND RESERVES						
NON-OPERATING	20,362	0	0%	0	0%	0%
TOTAL EXPENDITURES	**20,362**	**0**	**0%**	**0**	**0%**	**0%**
INTERNAL SERVICE FUND	**1,892,185**	**859,972**	**45%**	**249,291**	**13%**	**59%**

CITY OF ALACHUA **ALL CITY FUNDS**
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JUNE 30, 2015

	FY 14/15 APPROVED BUDGET	FY 14/15 AMENDED BUDGET	YEAR TO DATE FY 14/15	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	5,486,368	5,486,368	4,781,615	87%
PERMITS, FEES & ASSESSMENTS	526,000	526,000	343,819	65%
INTERGOVERNMENTAL	2,065,867	2,914,089	821,293	28%
CHARGES FOR SERVICES	18,859,171	18,859,171	13,482,206	71%
FINES AND FORFEITURES	45,000	45,000	33,676	75%
MISCELLANEOUS REVENUE	1,068,540	1,447,488	583,169	40%
NON-OPERATING	7,696,322	7,925,223	4,005,007	51%
	35,747,268	37,203,339	24,050,785	65%
EXPENSES:				
GENERAL GOVERNMENT	6,758,971	6,954,183	4,953,785	71%
PUBLIC SAFETY	3,350,226	3,367,914	2,615,723	78%
ECONOMIC ENVIRONMENT	791,958	1,108,262	968,165	87%
PHYSICAL ENVIRONMENT	21,701,729	21,905,872	13,201,873	60%
TRANSPORTATION	2,045,428	2,633,155	1,603,317	61%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	1,098,956	1,233,953	754,210	61%
	35,747,268	37,203,339	24,097,073	65%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	7,447,344	7,410,096	5,249,382	71%
OPERATING EXPENDITURES	5,470,128	5,712,465	4,261,947	75%
CAPITAL OUTLAY	5,787,056	6,847,829	2,565,873	37%
DEBT SERVICE	1,848,456	1,866,456	1,729,604	93%
GRANTS & AIDS	12,250	12,250	2,148	0%
NON-OPERATING	4,739,373	4,911,582	4,005,007	82%
POWER COSTS	10,442,661	10,442,661	6,283,112	60%
	35,747,268	37,203,339	24,097,073	65%

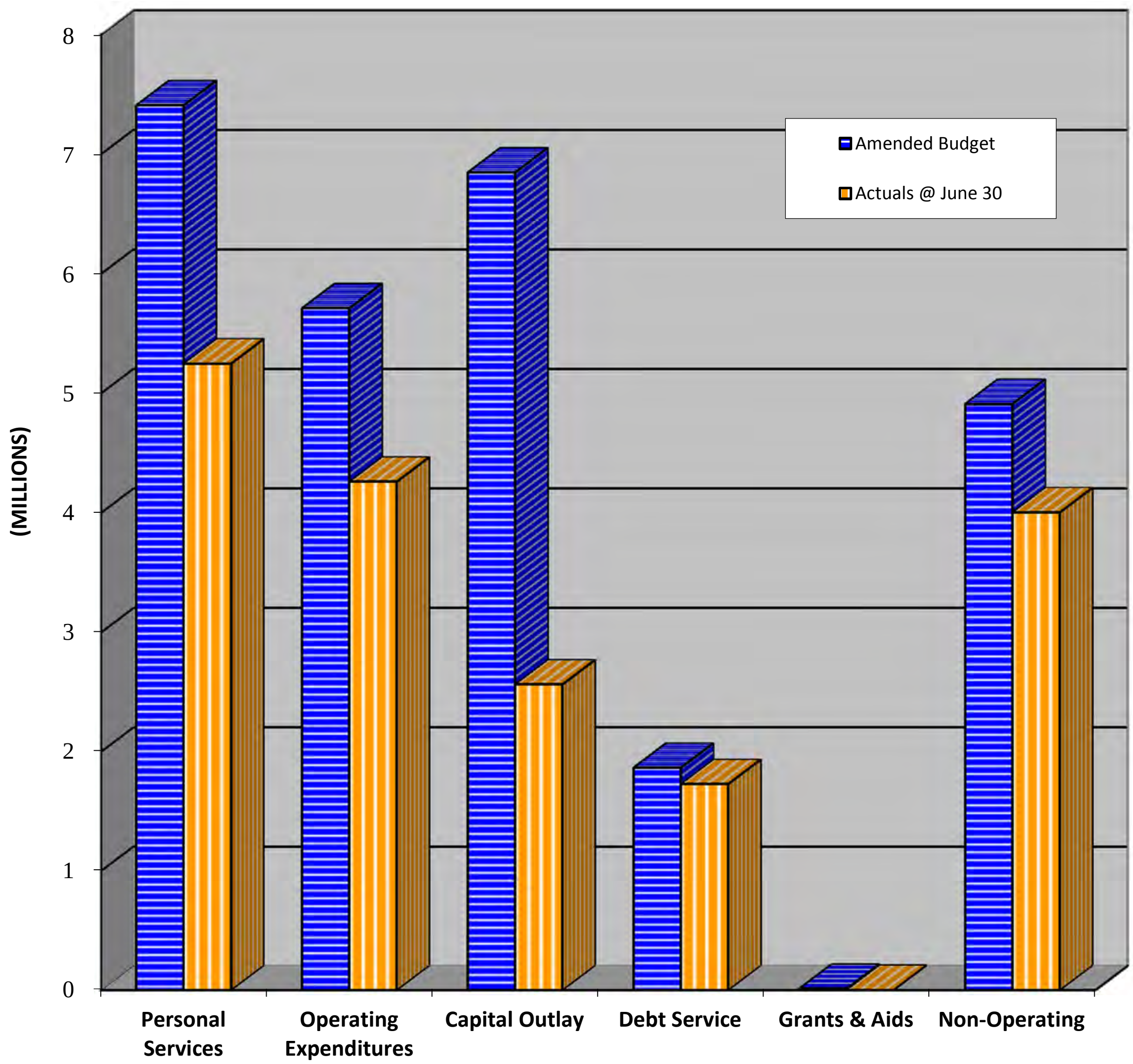
Revenues by Major Category
All City Funds

The City of Alachua's overall revenues are at 65% of budget for the fiscal year. Taxes are at 87% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (65%); Intergovernmental Revenue (28%); Charges for Services (71%); Fines and Forfeitures (75%); Miscellaneous Revenue (40%); and Non-Operating Revenue (51%). Overall, revenues are being received as anticipated. Taxes tend to lag at the beginning of the fiscal year. Additionally, Charges for Services and Intergovernmental Revenues are, generally, received in arrears.



Expenditures by Major Category
All City Funds

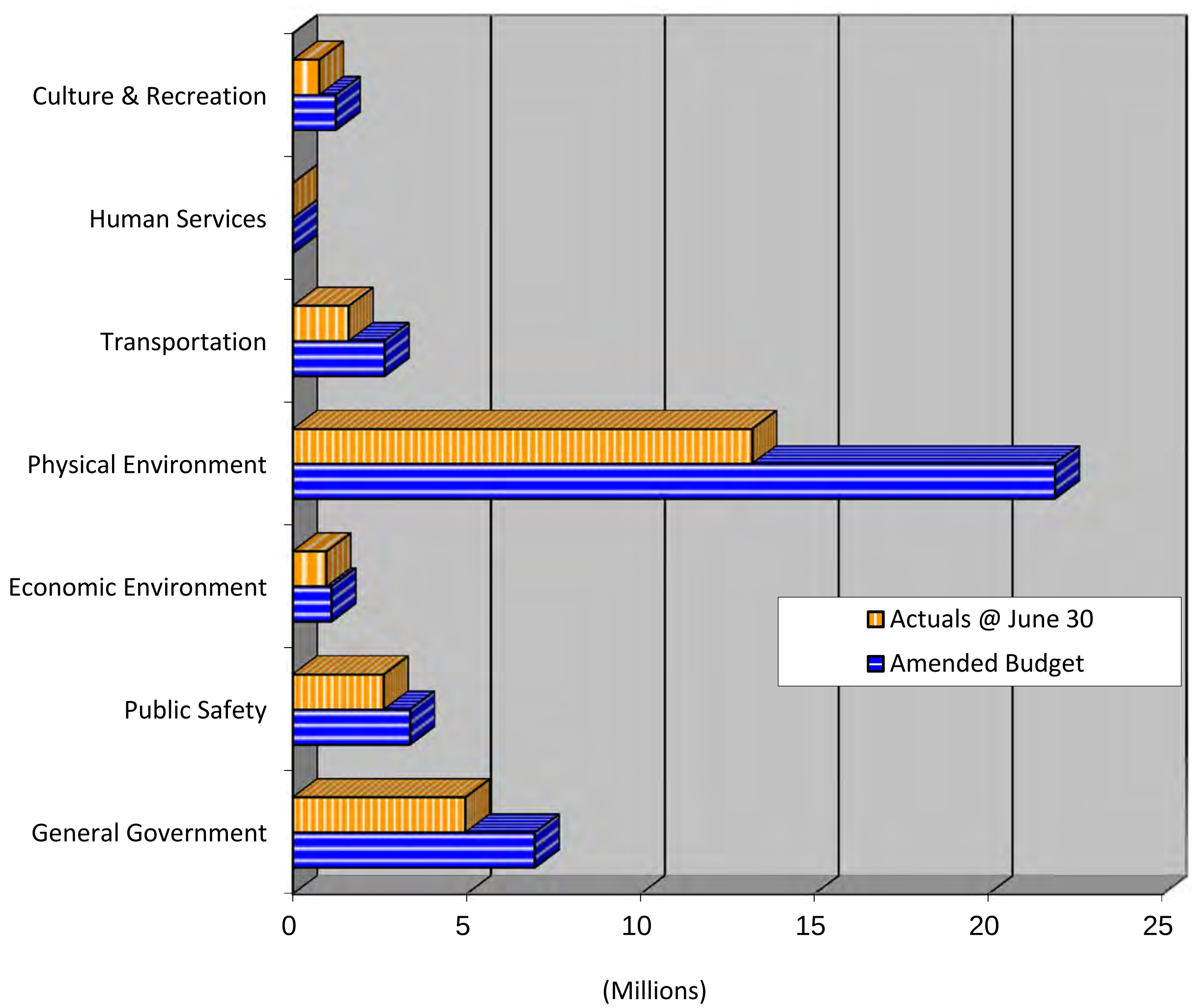
Overall, City expenditures and encumbrances are at 65% of budget for the period. The Personal Services category is at 71% of budget for the fiscal year. The Operating Expenditures category is at 75% due, primarily, to encumbrances related to Legal, Fire and Solid Waste services (533K). Capital Outlay is at 37%, Debt Service is 93% and Non-Operating Expenditures are at 82%.



* 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 65% of budget with General Government expenses at 71%, Public Safety at 78%, Economic Environment at 87%, Physical Environment at 60% (Enterprise Funds & solid waste services), Transportation at 61%, and Culture & Recreation at 61%.



* Encumbered activity are purchase orders that are reserved for payment, but have not been paid as of the report date.

INVESTMENTS AND CASH

Purpose

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

Investment Objectives

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

Defining Principal

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

Defining of Portfolio

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

Defining Rate of Return on Investment

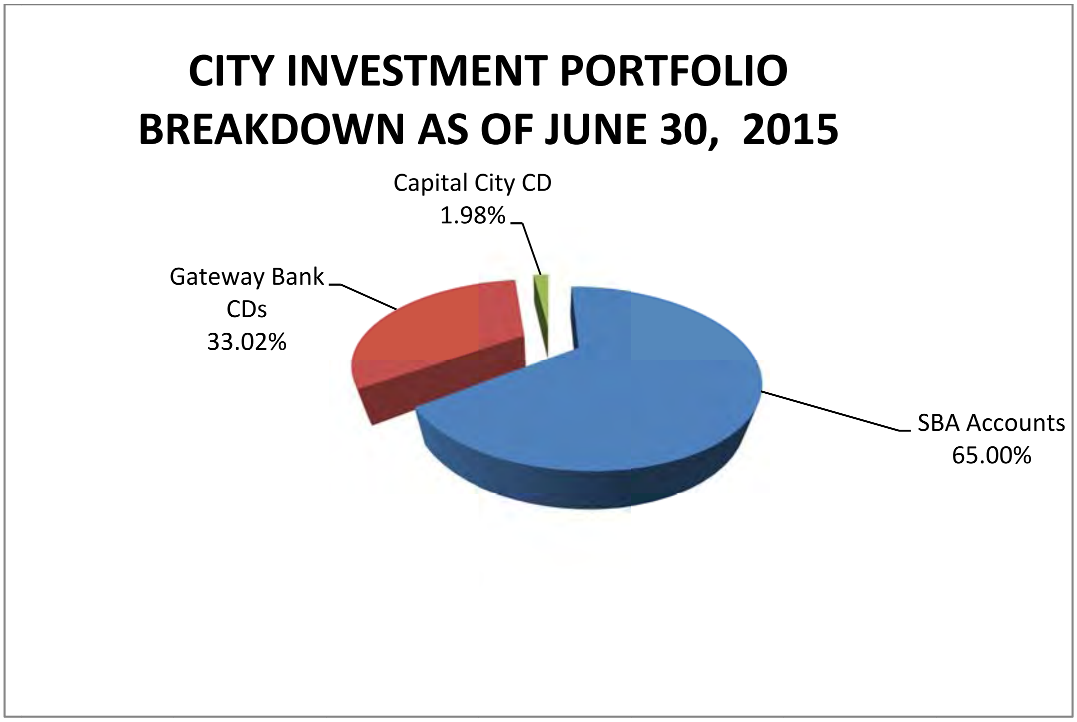
The Rate of Return on Investment refers to the benefits (the profits) to an investor or organization relative to the cost of the initial investment. It is similar to the rate of profit as a measure of profitability.

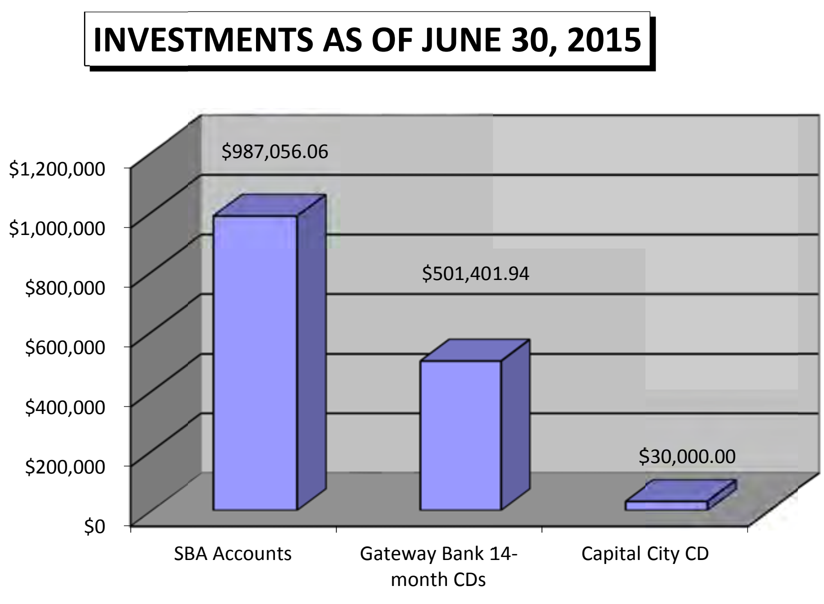
Conclusion

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

INVESTMENTS AND CASH

As of June 30, 2015, the City's investment portfolio totaled **$1,518,458.00.** The portfolio consists of: two State Board of Administration Investment Pool (SBA) accounts and three certificate of deposit accounts. The graphs below illustrate the breakdown, by percentage, of each investment.





INVESTMENTS AND CASH

As of June 30, 2015, the City had cash holdings in several accounts with Capital City Bank, Gateway Bank and Renasant Bank (formerly Alarion & Heritage) that totaled **$13,530,918.58.** 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 2006 Debt Reserve account: This account is for debt reserves as required by bond covenants.
- Restricted Deposit account: This account is for utility customer deposits only.
- Recreation Surtax account: This account is for deposits and expenses related to recreation infrastructure activities.
- Explorer account: This account is for deposits and expenses related to Police Explorer activities.
- Project Legacy account: This account is for deposits and expenses related to Project Legacy activities.
- Heritage Oaks account: This account is for funds related to the completion of improvements to the Heritage Oaks subdivision Phase I.
- PNC Bank WW Money Market account: Prior to May 2014, was classified as an investment account. As of February 20, 2015 the account is closed and funds have been moved to a Gateway Bank MMA.
- SRF Repayment Money Market account: This account was formerly held with PNC Bank. This account is for the repayment of the State Revolving Fund (SRF) loan related to the construction of the waste water facility.

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

Bank Account	June 30, 2015 Balance
Main Operating Account	$9,529,956.48
Payroll Account	$10,683.39
CRA Account	$571,297.86
Police Forfeiture Account	$15,467.90
Section 108 Account	$160,089.92
Ser. 06 Debt Reserve Account	$627,055.86
Deposit Account	$1,338,160.72
Recreation Surtax Account (closed as of 05/06/15)	$0.00
Explorer Account	$6,158.94
Project Legacy Account	$151,016.50
PNC Bank WW MMA (closed as of 2/20/15)	$0.00
SRF Repayment Account	$380,181.00
Heritage Oaks Account	$740,850.01
TOTAL	**$13,530,918.58**