

City of
ALACHUA

THE GOOD LIFE COMMUNITY

**FINANCE DEPARTMENT
FISCAL ANALYSIS
FOR THE PERIOD ENDING
SEPTEMBER 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
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING SEPTEMBER 30, 2015

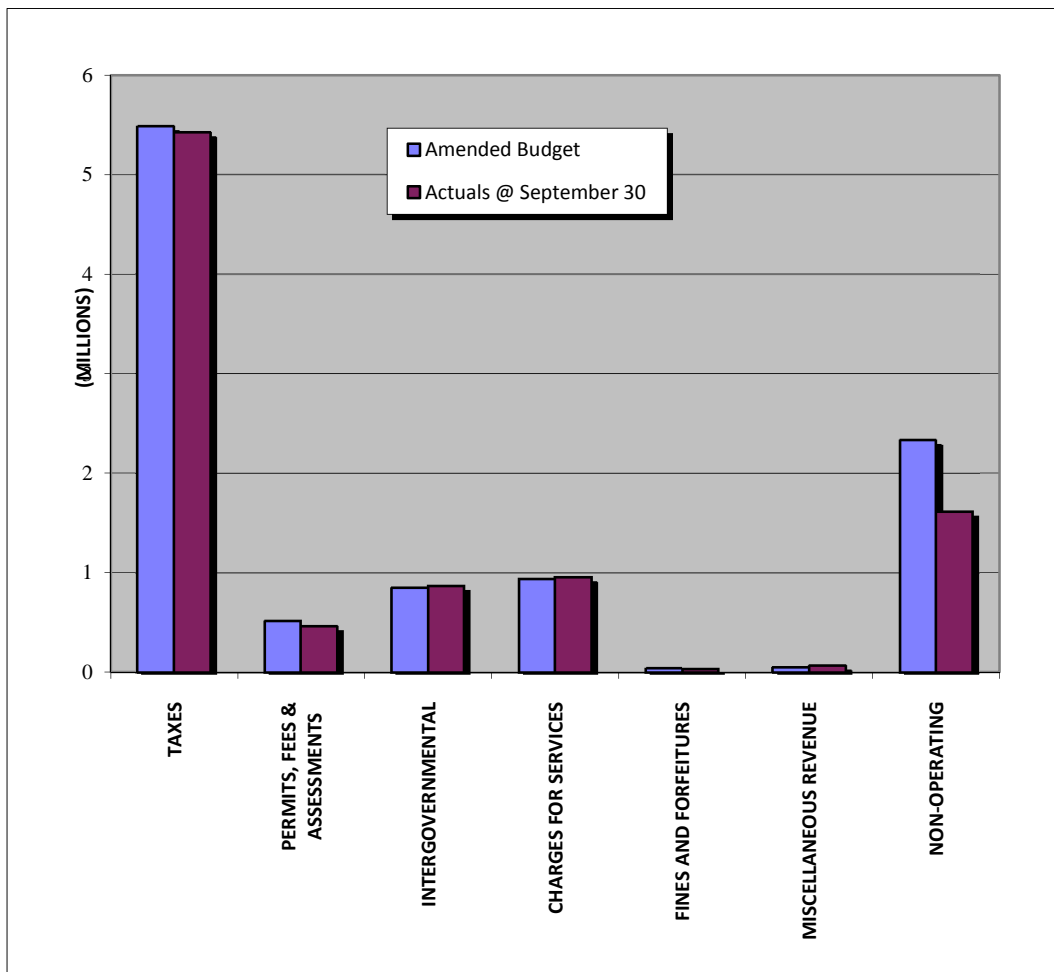
GENERAL FUND

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 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	5,430,546	99%
PERMITS, FEES & ASSESSMENTS	519,000	519,000	469,468	90%
INTERGOVERNMENTAL	805,287	852,770	872,324	102%
CHARGES FOR SERVICES	922,625	943,793	960,316	102%
FINES AND FORFEITURES	45,000	45,000	40,199	89%
MISCELLANEOUS REVENUE	35,700	57,005	74,757	131%
NON-OPERATING	2,335,505	2,335,505	1,621,117	69%
	<u>10,149,485</u>	<u>10,239,441</u>	<u>9,468,727</u>	<u>92%</u>
EXPENSES:				
GENERAL GOVERNMENT	4,235,921	4,395,341	4,010,523	91%
PUBLIC SAFETY	3,334,510	3,352,198	3,230,019	96%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	773,982	809,775	809,774	100%
TRANSPORTATION	1,057,178	931,066	690,015	74%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	747,894	751,061	750,951	100%
	<u>10,149,485</u>	<u>10,239,441</u>	<u>9,491,282</u>	<u>93%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	4,871,519	4,864,243	4,736,114	97%
OPERATING EXPENDITURES	3,167,140	3,214,032	2,980,826	93%
CAPITAL OUTLAY	735,605	634,525	423,811	67%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	12,250	12,250	2,148	18%
NON-OPERATING	1,362,971	1,514,391	1,348,383	89%
POWER COSTS	0	0	0	0%
	<u>10,149,485</u>	<u>10,239,441</u>	<u>9,491,282</u>	<u>93%</u>

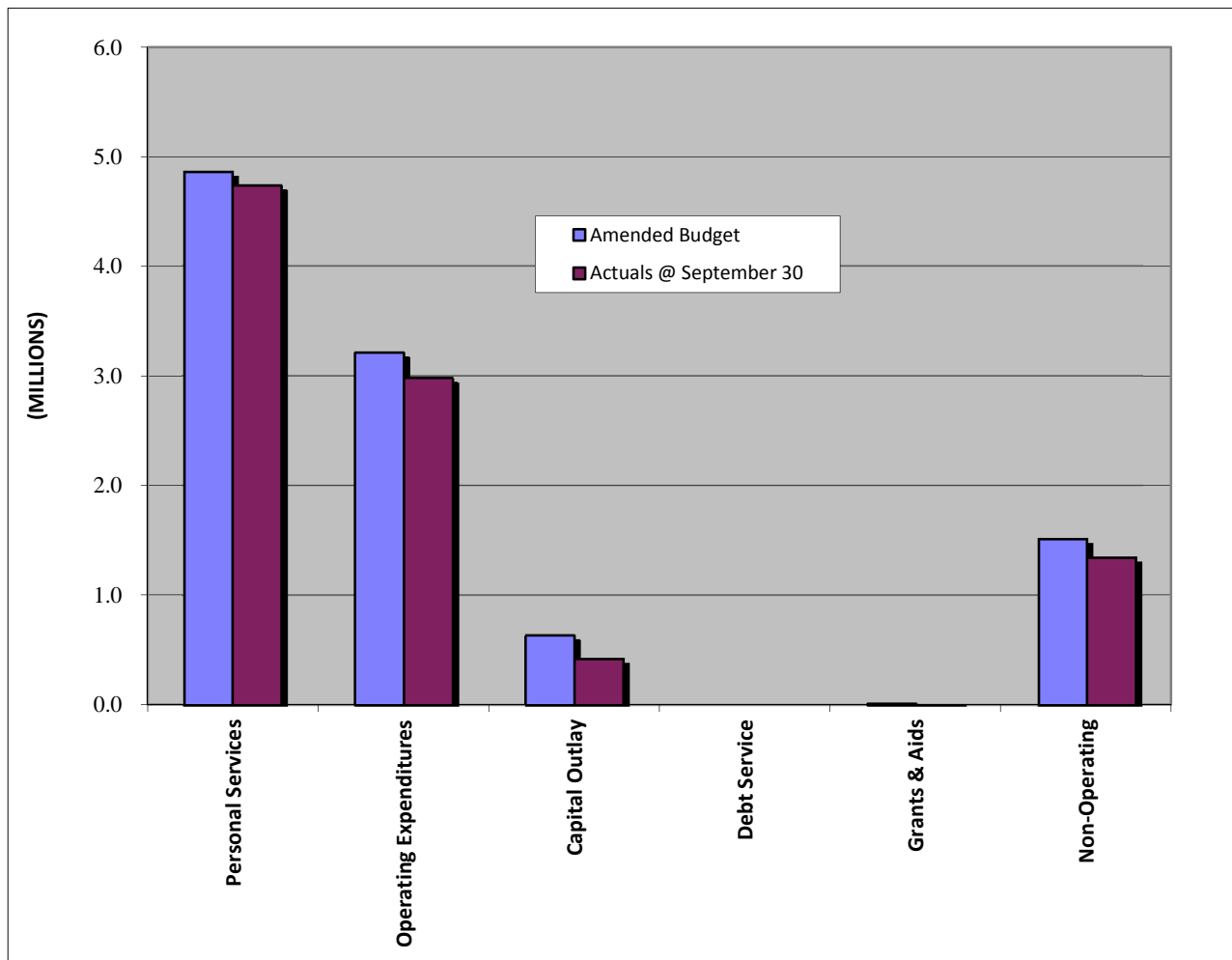
Revenues by Major Category General Fund

As of September 30, 2015, the City of Alachua collected 92% of budgeted General Fund revenues. This is due, primarily, to tax collections being at 99%. 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 90%. The Intergovernmental Revenues are at 102%. Charges for Services are at 102%, Fines & Forfeitures are at 89%, Miscellaneous Revenues are at 131% and Non-Operating Revenues are at 69%.



Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 93%. Personal Services are at 97% with Operating Expenditures at 93%. The Capital Outlay category is at 67%, Grants & Aids are 18% and Non-Operating expenditures are at 89%.



CITY OF ALACHUA
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GENERAL FUND REVENUES

REVENUE SOURCE	FY 14/15 APPROVED BUDGET	FY 14/15 AMENDED BUDGET	YEAR TO DATE FY 14/15	PERCENT COLLECTED
<u>TAXES</u>				
AD VALOREM TAXES	3,680,029	3,680,029	3,638,573	99%
LOCAL OPTION FUEL TAXES	209,339	209,339	230,127	110%
UTILITY SERVICES TAXES	1,250,000	1,250,000	1,165,926	93%
COMMUNICATIONS SERVICES TAXES	300,000	300,000	346,275	115%
LOCAL BUSINESS TAXES	<u>47,000</u>	<u>47,000</u>	<u>49,645</u>	<u>106%</u>
SUBTOTAL	5,486,368	5,486,368	5,430,546	99%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
BUILDING PERMITS	235,000	235,000	184,300	78%
FRANCHISE FEES	<u>284,000</u>	<u>284,000</u>	<u>285,168</u>	<u>100%</u>
SUBTOTAL	519,000	519,000	469,468	90%
<u>INTERGOVERNMENTAL REVENUE</u>				
STATE-SHARED REVENUES	739,212	739,212	804,190	109%
GRANTS	<u>66,075</u>	<u>113,558</u>	<u>68,134</u>	<u>60%</u>
SUBTOTAL	805,287	852,770	872,324	102%
<u>CHARGES FOR SERVICES</u>				
GENERAL GOVERNMENT	61,325	61,325	64,852	106%
PUBLIC SAFETY	3,300	3,300	8,039	244%
PHYSICAL ENVIRONMENT	831,000	852,168	855,524	100%
TRANSPORTATION	0	0	0	0%
CULTURE & RECREATION	27,000	27,000	31,901	118%
OTHER CHARGES FOR SVCS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
SUBTOTAL	922,625	943,793	960,316	102%
<u>FINES & FORFEITURES</u>				
FINES & FORFEITURES	45,000	45,000	29,516	66%
OTHER FINES & FORFEITURES	<u>0</u>	<u>0</u>	<u>10,683</u>	<u>NA+</u>
SUBTOTAL	45,000	45,000	40,199	89%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	5,000	5,000	6,141	123%
RENTS & ROYALTIES	0	0	100	NA+
OTHER MISCELLANEOUS REVENUE	<u>30,700</u>	<u>52,005</u>	<u>68,516</u>	<u>132%</u>
SUBTOTAL	35,700	57,005	74,757	131%
<u>NON OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	1,621,117	1,621,117	1,621,117	100%
OPERATING TRANSFERS IN	0	0	0	0%
FUND BALANCE & UNDER COLLECTION	<u>714,388</u>	<u>714,388</u>	<u>0</u>	<u>0%</u>
SUBTOTAL	2,335,505	2,335,505	1,621,117	69%
GENERAL FUND	<u>10,149,485</u>	<u>10,239,441</u>	<u>9,468,727</u>	<u>92%</u>

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING SEPTEMBER 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
<u>CITY COMMISSION</u>						
PERSONAL SERVICES	104,209	101,920	98%	0	0%	98%
OPERATING EXPENDITURES	31,022	28,754	93%	0	0%	93%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	135,231	130,674	97%	0	0%	97%
<u>CITY MANAGER'S OFFICE</u>						
PERSONAL SERVICES	395,483	368,386	93%	0	0%	93%
OPERATING EXPENDITURES	33,148	25,544	77%	0	0%	77%
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	393,930	92%	0	0%	92%
<u>DEPUTY CITY CLERK</u>						
PERSONAL SERVICES	128,385	128,103	100%	0	0%	100%
OPERATING EXPENDITURES	31,415	28,607	91%	0	0%	91%
CAPITAL OUTLAY	20,000	19,249	96%	0	0%	96%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	179,800	175,959	98%	0	0%	98%
<u>CITY ATTORNEY</u>						
PERSONAL SERVICES	0	0	0%	0	0%	0%
OPERATING EXPENDITURES	171,513	153,516	90%	11,251	7%	96%
TOTAL EXPENDITURES	171,513	153,516	90%	11,251	7%	96%
<u>INFORMATION & TECHNOLOGY SERVICES</u>						
PERSONAL SERVICES	127,692	127,786	100%	0	0%	100%
OPERATING EXPENDITURES	47,817	42,882	90%	0	0%	90%
CAPITAL OUTLAY	2,842	2,838	100%	0	0%	100%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	178,351	173,506	97%	0	0%	97%
<u>FINANCE</u>						
PERSONAL SERVICES	358,507	358,503	100%	0	0%	100%
OPERATING EXPENDITURES	56,728	51,525	91%	0	0%	91%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	415,235	410,028	99%	0	0%	99%

CITY OF ALACHUA
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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
<u>ADMINISTRATIVE SERVICES-HR/PURCHASING</u>						
PERSONAL SERVICES	179,280	163,766	91%	0	0%	91%
OPERATING EXPENDITURES	52,842	39,235	74%	0	0%	74%
CAPITAL OUTLAY	2,000	1,984	99%	0	0%	99%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	234,122	204,985	88%	0	0%	88%
<u>ADMINISTRATIVE SERVICES-FACILITIES MAINTENANCE</u>						
PERSONAL SERVICES	137,421	128,232	93%	0	0%	93%
OPERATING EXPENDITURES	111,600	101,306	91%	3,800	3%	94%
CAPITAL OUTLAY	4,850	4,821	99%	0	0%	99%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	253,871	234,359	92%	3,800	1%	94%
<u>GRANTS & CONTRACTS</u>						
PERSONAL SERVICES	59,312	59,232	100%	0	0%	100%
OPERATING EXPENDITURES	6,377	2,306	36%	0	0%	36%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	65,689	61,538	94%	0	0%	94%
<u>CP&D-PLANNING & DEVELOPMENT</u>						
PERSONAL SERVICES	306,683	303,607	99%	0	0%	99%
OPERATING EXPENDITURES	98,320	36,044	37%	6,877	7%	44%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	405,003	339,651	84%	6,877	2%	86%
<u>COMPLIANCE & RISK MANAGEMENT</u>						
PERSONAL SERVICES	235,674	235,658	100%	0	0%	100%
OPERATING EXPENDITURES	28,066	18,026	64%	2,800	10%	74%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	263,740	253,684	96%	2,800	1%	97%
<u>CP&D-BEAUTIFICATION BOARD</u>						
OPERATING EXPENDITURES	8,100	8,091	100%	0	0%	100%
TOTAL EXPENDITURES	8,100	8,091	100%	0	0%	100%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING SEPTEMBER 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
<u>SPECIAL EXPENSE</u>						
PERSONAL SERVICES	9,900	4,645	47%	0	0%	47%
OPERATING EXPENDITURES	87,414	82,043	94%	0	0%	94%
CAPITAL OUTLAY	32,100	12,010	37%	0	0%	37%
GRANTS & AIDS	12,250	2,148	18%	0	0%	18%
NON-OPERATING	1,414,391	1,345,028	95%	0	0%	95%
TOTAL EXPENDITURES	1,556,055	1,445,874	93%	0	0%	93%
<u>SPECIAL EXPENSE-CFB</u>						
NON-OPERATING	100,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	100,000	0	0%	0	0%	0%
<u>PS-SOLID WASTE DISPOSAL</u>						
OPERATING EXPENDITURES	809,775	806,419	100%	0	0%	100%
NON-OPERATING	0	3,355	NA-	0	0%	NA-
TOTAL EXPENDITURES	809,775	809,774	100%	0	0%	100%
<u>PS-PUBLIC WORKS</u>						
PERSONAL SERVICES	333,968	316,272	95%	0	0%	95%
OPERATING EXPENDITURES	209,314	172,467	82%	0	0%	82%
CAPITAL OUTLAY	387,784	201,276	52%	0	0%	52%
DEBT SERVICE	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	931,066	690,015	74%	0	0%	74%
<u>FIRE RESCUE SERVICES</u>						
OPERATING EXPENDITURES	653,802	610,324	93%	0	0%	93%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	653,802	610,324	93%	0	0%	93%
<u>BUILDING INSPECTIONS</u>						
PERSONAL SERVICES	155,354	154,582	100%	0	0%	100%
OPERATING EXPENDITURES	36,294	28,151	78%	0	0%	78%
CAPITAL OUTLAY	25,799	25,799	100%	0	0%	100%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	217,447	208,532	96%	0	0%	96%
<u>APD-PATROL & ADMIN</u>						
PERSONAL SERVICES	1,706,384	1,690,396	99%	0	0%	99%
OPERATING EXPENDITURES	366,928	345,159	94%	16,060	4%	98%
CAPITAL OUTLAY	105,083	101,768	97%	0	0%	97%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	2,178,395	2,137,323	98%	16,060	1%	99%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
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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
<u>APD-COMMUNICATIONS</u>						
PERSONAL SERVICES	257,765	226,909	88%	0	0%	88%
OPERATING EXPENDITURES	12,000	7,871	66%	0	0%	66%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	269,765	234,780	87%	0	0%	87%
<u>APD-SCHOOL CROSSING GUARDS</u>						
PERSONAL SERVICES	0	0	0%	0	0%	0%
OPERATING EXPENDITURES	27,789	19,199	69%	0	0%	69%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	27,789	19,199	69%	0	0%	69%
<u>APD-EXPLORERS PROGRAM</u>						
OPERATING EXPENDITURES	2,000	847	42%	0	0%	42%
TOTAL EXPENDITURES	2,000	847	0%	0	0%	0%
<u>APD-RESERVE PROGRAM</u>						
OPERATING EXPENDITURES	3,000	2,954	98%	0	0%	98%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,000	2,954	98%	0	0%	98%
<u>PARKS & RECREATION</u>						
PERSONAL SERVICES	368,226	368,117	100%	0	0%	100%
OPERATING EXPENDITURES	328,768	328,768	100%	0	0%	100%
CAPITAL OUTLAY	54,067	54,066	100%	0	0%	100%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	751,061	750,951	100%	0	0%	100%
 GENERAL FUND	 <u>10,239,441</u>	 <u>9,450,494</u>	 <u>92%</u>	 <u>40,788</u>	 <u>0%</u>	 <u>93%</u>

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING SEPTEMBER 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	352,067	100%
CHARGES FOR SERVICES	5,200	5,200	4,570	88%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	4,655	158,155	152,613	96%
NON-OPERATING	555,710	763,614	404,505	53%
	838,817	1,287,121	918,839	71%
EXPENSES:				
GENERAL GOVERNMENT	2,507	2,507	2,507	100%
PUBLIC SAFETY	15,716	15,716	7,301	46%
ECONOMIC ENVIRONMENT	791,958	1,108,262	986,965	89%
PHYSICAL ENVIRONMENT	12,200	12,200	5,785	47%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	16,436	148,436	106,749	72%
	838,817	1,287,121	1,109,307	86%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	20,891	18,837	14,583	77%
OPERATING EXPENDITURES	253,729	386,983	273,547	71%
CAPITAL OUTLAY	454,917	772,021	715,127	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	1,102,536	86%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
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SPECIAL REVENUE FUNDS REVENUE

REVENUE SOURCE	FY 14/15 APPROVED BUDGET	FY 14/15 AMENDED BUDGET	RECEIVED TO DATE FY 14/15	PERCENT COLLECTED
<u>PERMITS, FEES AND ASSESSMENTS</u>				
SPECIAL ASSESSMENTS	<u>7,000</u>	<u>7,000</u>	<u>5,084</u>	<u>73%</u>
SUBTOTAL	<u>7,000</u>	<u>7,000</u>	<u>5,084</u>	<u>73%</u>
<u>INTERGOVERNMENTAL REVENUE</u>				
FEDERAL GRANTS	0	0	0	0%
STATE GRANTS	0	0	0	0%
GRANTS FROM OTHER LOCAL UNITS	0	86,900	86,900	100%
PAYMENTS FROM LOCAL UNITS (FOR CRA)	<u>266,252</u>	<u>266,252</u>	<u>265,167</u>	<u>100%</u>
SUBTOTAL	<u>266,252</u>	<u>353,152</u>	<u>352,067</u>	<u>100%</u>
<u>CHARGES FOR SERVICES</u>				
ADDT'L CRT COSTS-\$2 FOR LEO TRAINING	5,200	5,200	3,570	69%
OTHER MISCELLANEOUS CHARGES	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>NA+</u>
SUBTOTAL	<u>5,200</u>	<u>5,200</u>	<u>4,570</u>	<u>88%</u>
<u>MISCELLANEOUS REVENUE</u>				
INSURANCE SETTLEMENTS	0	0	0	0%
INTEREST INCOME	655	655	309	47%
CONTRIBUTIONS AND DONATIONS	4,000	76,500	19,626	26%
OTHER MISCELLANEOUS REVENUE	<u>0</u>	<u>81,000</u>	<u>132,678</u>	<u>164%</u>
SUBTOTAL	<u>4,655</u>	<u>158,155</u>	<u>152,613</u>	<u>96%</u>
<u>NON OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN	183,282	405,186	404,505	100%
USE OF FUND BALANCE/UNDERCOLLECTION	<u>372,428</u>	<u>358,428</u>	<u>0</u>	<u>0%</u>
SUBTOTAL	<u>555,710</u>	<u>763,614</u>	<u>404,505</u>	<u>53%</u>
SPECIAL REVENUE FUNDS	<u>838,817</u>	<u>1,287,121</u>	<u>918,839</u>	<u>71%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING SEPTEMBER 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
<u>ADDT'L COURT COST-\$2 FOR LEO TRAINING FUND</u>						
OPERATING EXPENDITURES	9,708	5,999	62%	0	0%	62%
TOTAL EXPENDITURES	9,708	5,999	62%	0	0%	62%
<u>TREE BANK FUND</u>						
OPERATING EXPENDITURES	93	93	100%	0	0%	100%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	93	93	100%	0	0%	100%
<u>EXPLORER SPECIAL REVENUE FUND</u>						
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%
<u>TK BASIN SPECIAL ASSESSMENT</u>						
OPERATING EXPENDITURES	12,200	5,785	47%	0	0%	47%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	12,200	5,785	47%	0	0%	47%
<u>DONATION FUND</u>						
OPERATING EXPENDITURES	146,188	99,213	68%	3,179	2%	70%
CAPITAL OUTLAY	5,000	0	0%	0	0%	0%
NON OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	151,188	99,213	66%	3,179	2%	68%
<u>CRA FUND</u>						
PERSONAL SERVICES	18,837	14,583	77%	0	0%	77%
OPERATING EXPENDITURES	213,124	157,976	74%	0	0%	74%
CAPITAL OUTLAY	767,021	710,415	93%	4,712	1%	93%
DEBT SERVICE	99,280	99,279	100%	0	0%	100%
NON OPERATING	10,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,108,262	982,253	89%	4,712	0%	89%
 SPECIAL REVENUE FUNDS	 <u>1,287,121</u>	 <u>1,094,645</u>	 <u>85%</u>	 <u>7,891</u>	 <u>1%</u>	 <u>86%</u>

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.

	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	156	NA+
NON-OPERATING	628,358	1,797,445	1,796,514	100%
	628,358	1,797,445	1,796,670	100%
EXPENSES:				
GENERAL GOVERNMENT	628,358	1,797,445	1,797,445	100%
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	1,797,445	1,797,445	100%
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	1,797,445	1,797,445	100%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	0	0	0	0%
POWER COSTS	0	0	0	0%
	628,358	1,797,445	1,797,445	100%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING SEPTEMBER 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
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	0	0	156	NA+
OTHER MISCELLANEOUS REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
SUBTOTAL	0	0	156	0%
<u>NON OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	73,439	73,439	73,439	100%
DEBT PROCEEDS	0	1,150,000	1,150,000	100%
TRANSFER IN-06 RESERVE	0	0	0	0%
TRANSFER IN-GF	554,919	574,006	572,919	100%
FUND BALANCE & UNDER COLLECTION	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
SUBTOTAL	628,358	1,797,445	1,796,358	100%
 DEBT SERVICE FUND	 <u>628,358</u>	 <u>1,797,445</u>	 <u>1,796,514</u>	 <u>100%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
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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
<u>OTHER DEBT COSTS</u>						
DEBT SERVICE	16,900	16,900	100%	0	0%	100%
	16,900	16,900	100%	0	0%	100%
<u>SECTION 108 LOAN</u>						
DEBT SERVICE	1,362,762	1,362,762	100%	0	0%	100%
TOTAL EXPENDITURES	1,362,762	1,362,762	100%	0	0%	100%
<u>SERIES 2006 CAPITAL IMPROVEMENT/REFUNDING</u>						
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	<u>1,797,445</u>	<u>1,797,445</u>	<u>100%</u>	<u>0</u>	<u>0%</u>	<u>100%</u>

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

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 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	663,240	39%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	775,039	775,039	777,542	100%
NON-OPERATING	334,622	337,619	307,454	91%
	<u>2,097,911</u>	<u>2,814,747</u>	<u>1,748,236</u>	<u>62%</u>
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	81,936	11%
TRANSPORTATION	988,250	1,702,089	1,029,543	60%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	334,626	337,623	120,457	36%
	<u>2,097,911</u>	<u>2,814,747</u>	<u>1,231,936</u>	<u>44%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	203,771	259,771	64,584	25%
CAPITAL OUTLAY	1,877,285	2,535,124	1,147,502	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%
	<u>2,097,911</u>	<u>2,814,747</u>	<u>1,231,936</u>	<u>44%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING SEPTEMBER 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
<u>TAXES</u>				
DISCRETIONARY SALES SURTAX	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
SUBTOTAL	0	0	0	0%
<u>INTERGOVERNMENTAL REVENUE</u>				
FEDERAL GRANTS	0	700,000	19,264	3%
STATE GRANTS	988,250	1,002,089	643,976	64%
GRANTS FROM OTHER LOCAL UNITS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
SUBTOTAL	988,250	1,702,089	663,240	39%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	4	4	8	200%
OTHER MISCELLANEOUS REVENUE	<u>775,035</u>	<u>775,035</u>	<u>777,534</u>	<u>100%</u>
SUBTOTAL	775,039	775,039	777,542	100%
<u>NON OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	307,455	307,455	307,454	100%
USE OF FUND BALANCE	<u>27,167</u>	<u>30,164</u>	<u>0</u>	<u>0%</u>
SUBTOTAL	334,622	337,619	307,454	91%
 CAPITAL PROJECTS FUNDS	 <u>2,097,911</u>	 <u>2,814,747</u>	 <u>1,748,236</u>	 <u>62%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING SEPTEMBER 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
<u>NEIGHBORHOOD COMM. CENTER</u>						
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%
<u>HERITAGE OAKS</u>						
OPERATING EXPENSES	36,000	9,120	25%	4,800	13%	39%
CAPITAL OUTLAY	739,035	41,704	6%	26,312	4%	9%
TOTAL EXPENDITURES	775,035	50,824	7%	31,112	4%	11%
<u>SAN FELASCO CONSERVATION CORRIDOR</u>						
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%
<u>RECREATION SURTAX</u>						
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%
<u>FDOT - NANO ROAD PROJECT</u>						
CAPITAL OUTLAY	1,002,089	712,813	71%	267,466	27%	98%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,002,089	712,813	71%	267,466	0%	98%
<u>CDBG - NEIGHBORHOOD REVITALIZATION</u>						
OPERATING EXPENDITURES	56,000	19,264	34%	30,000	54%	88%
CAPITAL OUTLAY	644,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	700,000	19,264	3%	30,000	4%	7%
<u>PROJECT LEGACY</u>						
OPERATING EXPENDITURES	1,017	0	0%	0	0%	0%
CAPITAL OUTLAY	150,000	85,742	0%	13,465	9%	66%
TOTAL EXPENDITURES	151,017	85,742	57%	13,465	9%	66%
CAPITAL PROJECT FUNDS	<u>2,814,747</u>	<u>889,893</u>	<u>32%</u>	<u>342,043</u>	<u>12%</u>	<u>44%</u>

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

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 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	18,705,152	104%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	253,146	457,289	499,991	109%
NON-OPERATING	1,949,942	1,949,942	0	0%
	20,140,512	20,344,655	19,205,143	94%

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	17,100,111	84%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	20,140,512	20,344,655	17,100,111	84%

MAJOR EXPENDITURE CATEGORIES:

PERSONAL SERVICES	1,568,219	1,569,219	1,474,300	94%
OPERATING EXPENDITURES	1,563,540	1,635,790	1,338,310	82%
CAPITAL OUTLAY	2,116,089	2,246,982	101,502	5%
DEBT SERVICE	1,120,818	1,120,818	1,016,783	91%
GRANTS AND AIDS	0	0	0	0%
NON-OPERATING	3,329,185	3,329,185	3,077,517	92%
POWER COSTS	10,442,661	10,442,661	10,091,699	97%
	20,140,512	20,344,655	17,100,111	84%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING SEPTEMBER 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
<u>INTERGOVERNMENTAL REVENUE</u>				
GRANTS FROM LOCAL UNITS	<u>6,078</u>	<u>6,078</u>	<u>0</u>	<u>0%</u>
SUBTOTAL	<u>6,078</u>	<u>6,078</u>	<u>0</u>	<u>0%</u>
<u>CHARGES FOR SERVICES</u>				
PHYSICAL ENVIRONMENT-ELECTRIC	14,424,794	14,424,794	15,258,656	106%
PHYSICAL ENVIRONMENT-WATER	1,397,516	1,397,516	1,382,517	99%
PHYSICAL ENVIRONMENT-WASTEWATER	2,052,989	2,052,989	2,007,468	98%
PHYSICAL ENVIRONMENT-MOSQUITO	<u>56,047</u>	<u>56,047</u>	<u>56,511</u>	<u>101%</u>
SUBTOTAL	<u>17,931,346</u>	<u>17,931,346</u>	<u>18,705,152</u>	<u>104%</u>
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	2,600	2,600	3,828	147%
RENTS & ROYALTIES	46,646	46,646	46,860	100%
OTHER MISCELLANEOUS REVENUE	<u>203,900</u>	<u>408,043</u>	<u>449,303</u>	<u>110%</u>
SUBTOTAL	<u>253,146</u>	<u>457,289</u>	<u>499,991</u>	<u>109%</u>
<u>NON OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	0	0	0	0%
FUND BALANCE & UNDER COLLECTION	<u>1,949,942</u>	<u>1,949,942</u>	<u>0</u>	<u>0%</u>
SUBTOTAL	<u>1,949,942</u>	<u>1,949,942</u>	<u>0</u>	<u>0%</u>
 ENTERPRISE FUNDS	 <u>20,140,512</u>	 <u>20,344,655</u>	 <u>19,205,143</u>	 <u>94%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING SEPTEMBER 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
<u>ELECTRIC UTILITY</u>						
PERSONAL SERVICES	745,172	719,351	97%	0	0%	97%
OPERATING EXPENDITURES	481,817	366,147	76%	6,075	1%	77%
CAPITAL OUTLAY	1,640,698	0	0%	49,410	3%	3%
DEBT SERVICE	470,275	470,274	100%	0	0%	100%
NON OPERATING	2,580,622	2,503,876	97%	0	0%	97%
POWER COSTS	10,442,661	10,091,699	97%	0	0%	97%
TOTAL EXPENDITURES	16,361,245	14,151,347	86%	55,485	0%	87%
<u>WATER UTILITY</u>						
PERSONAL SERVICES	371,931	366,909	99%	0	0%	99%
OPERATING EXPENDITURES	431,987	347,164	80%	8,155	2%	82%
CAPITAL OUTLAY	248,139	0	0%	0	0%	0%
DEBT SERVICE	150,708	137,125	91%	0	0%	91%
NON OPERATING	389,144	263,500	68%	0	0%	68%
TOTAL EXPENDITURES	1,591,909	1,114,698	70%	8,155	1%	71%
<u>WASTEWATER UTILITY</u>						
PERSONAL SERVICES	445,005	381,032	86%	0	0%	86%
OPERATING EXPENDITURES	695,160	577,498	83%	9,001	1%	84%
CAPITAL OUTLAY	356,020	0	0%	52,092	15%	15%
DEBT SERVICE	499,835	409,384	82%	0	0%	82%
NON OPERATING	345,092	297,496	86%	0	0%	86%
TOTAL EXPENDITURES	2,341,112	1,665,410	71%	61,093	3%	74%
<u>MOSQUITO CONTROL</u>						
PERSONAL SERVICES	7,111	7,008	99%	0	0%	99%
OPERATING EXPENDITURES	26,826	24,270	90%	0	0%	90%
CAPITAL OUTLAY	2,125	0	0%	0	0%	0%
NON OPERATING	14,327	12,645	88%	0	0%	88%
TOTAL EXPENDITURES	50,389	43,923	87%	0	0%	87%
 ENTERPRISE FUNDS	 <u>20,344,655</u>	 <u>16,975,378</u>	 <u>83%</u>	 <u>124,733</u>	 <u>1%</u>	 <u>84%</u>

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

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 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	70,928	NA+
NON-OPERATING	1,892,185	1,892,185	1,434,213	76%
	<u>1,892,185</u>	<u>1,892,185</u>	<u>1,505,141</u>	<u>80%</u>
EXPENSES:				
GENERAL GOVERNMENT	1,892,185	1,892,185	1,217,767	64%
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>1,892,185</u>	<u>1,892,185</u>	<u>1,217,767</u>	<u>64%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	986,715	966,051	958,192	99%
OPERATING EXPENDITURES	281,948	267,829	238,938	89%
CAPITAL OUTLAY	603,160	637,943	20,637	3%
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%
	<u>1,892,185</u>	<u>1,892,185</u>	<u>1,217,767</u>	<u>64%</u>

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

INTERNAL SERVICE FUND REVENUES

REVENUE SOURCE	FY 14/15 APPROVED BUDGET	FY 14/15 AMENDED BUDGET	YEAR TO DATE FY 14/15	PERCENT COLLECTED
<u>PERMITS, FEES & ASSESSMENTS</u>				
OTHER LICENSES, FEES, AND PERMITS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
SUBTOTAL	0	0	0	0%
<u>INTERGOVERNMENTAL REVENUE</u>				
OTHER FEDERAL GRANTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
SUBTOTAL	0	0	0	0%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	0	0	447	NA+
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	<u>0</u>	<u>0</u>	<u>70,481</u>	<u>NA+</u>
SUBTOTAL	0	0	70,928	NA+
<u>NON OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	0	0	0	0%
CAPITAL ASSET TRANSFER	0	0	1,512	NA+
INTERFUND TRANSFER	1,432,701	1,432,701	1,432,701	100%
FUND BALANCE & UNDER COLLECTION	<u>459,484</u>	<u>459,484</u>	<u>0</u>	<u>0%</u>
SUBTOTAL	1,892,185	1,892,185	1,434,213	76%
 INTERNAL SERVICE FUND	 <u>1,892,185</u>	 <u>1,892,185</u>	 <u>1,505,141</u>	 <u>80%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING SEPTEMBER 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
<u>FINANCE / UTILITY OPERATIONS</u>						
PERSONAL SERVICES	219,755	218,834	100%	0	0%	100%
OPERATING EXPENDITURES	21,882	21,395	98%	0	0%	98%
CAPITAL OUTLAY	26,785	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	268,422	240,229	89%	0	0%	89%
<u>FINANCE / UTILITY BILLING</u>						
PERSONAL SERVICES	234,505	237,480	101%	0	0%	101%
OPERATING EXPENDITURES	142,553	138,012	97%	0	0%	97%
CAPITAL OUTLAY	11,875	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	388,933	375,492	97%	0	0%	97%
<u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u>						
PERSONAL SERVICES	464,693	454,795	98%	0	0%	98%
OPERATING EXPENDITURES	87,394	48,208	55%	17,645	20%	75%
CAPITAL OUTLAY	599,283	0	0%	20,637	3%	3%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,151,370	503,003	44%	38,282	3%	47%
<u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u>						
PERSONAL SERVICES	47,098	47,083	100%	0	0%	100%
OPERATING EXPENDITURES	16,000	13,678	85%	0	0%	85%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	63,098	60,761	96%	0	0%	96%
<u>INTERNAL SERVICE FUND RESERVES</u>						
NON-OPERATING	20,362	0	0%	0	0%	0%
TOTAL EXPENDITURES	20,362	0	0%	0	0%	0%
INTERNAL SERVICE FUND	<u>1,892,185</u>	<u>1,179,485</u>	<u>62%</u>	<u>38,282</u>	<u>2%</u>	<u>64%</u>

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

ALL CITY 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	5,486,368	5,486,368	5,430,546	99%
PERMITS, FEES & ASSESSMENTS	526,000	526,000	474,552	90%
INTERGOVERNMENTAL	2,065,867	2,914,089	1,887,631	65%
CHARGES FOR SERVICES	18,859,171	18,880,339	19,670,038	104%
FINES AND FORFEITURES	45,000	45,000	40,199	89%
MISCELLANEOUS REVENUE	1,068,540	1,447,488	1,575,987	109%
NON-OPERATING	7,696,322	9,076,310	5,563,803	61%
	35,747,268	38,375,594	34,642,756	90%

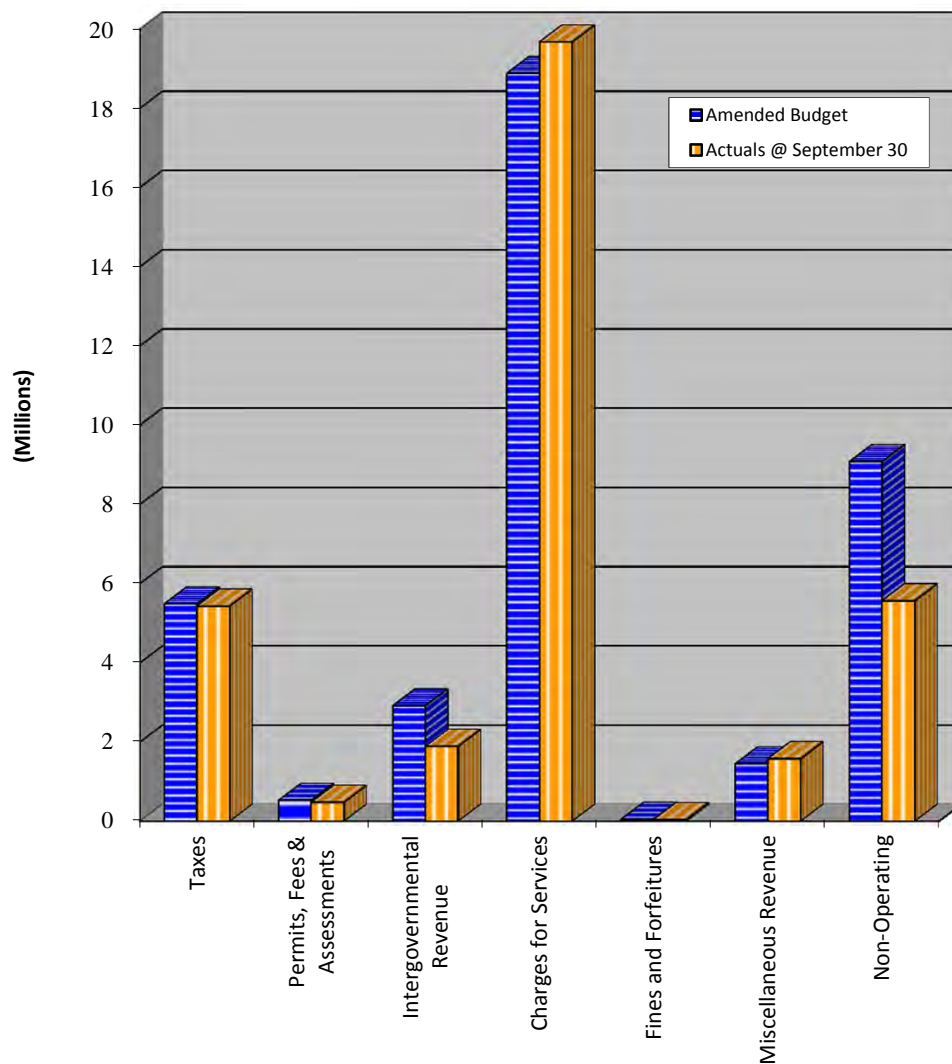
EXPENSES:				
GENERAL GOVERNMENT	6,758,971	8,087,478	7,028,242	87%
PUBLIC SAFETY	3,350,226	3,367,914	3,237,320	96%
ECONOMIC ENVIRONMENT	791,958	1,108,262	986,965	89%
PHYSICAL ENVIRONMENT	21,701,729	21,941,665	17,997,606	82%
TRANSPORTATION	2,045,428	2,633,155	1,719,558	65%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	1,098,956	1,237,120	978,157	79%
	35,747,268	38,375,594	31,947,848	83%

MAJOR EXPENDITURE CATEGORIES:

PERSONAL SERVICES	7,447,344	7,418,350	7,183,189	97%
OPERATING EXPENDITURES	5,470,128	5,764,405	4,896,205	85%
CAPITAL OUTLAY	5,787,056	6,826,595	2,408,579	35%
DEBT SERVICE	1,848,456	3,017,543	2,913,507	97%
GRANTS & AIDS	12,250	12,250	2,148	18%
NON-OPERATING	4,739,373	4,893,790	4,445,750	91%
POWER COSTS	10,442,661	10,442,661	10,091,699	97%
	35,747,268	38,375,594	31,941,077	83%

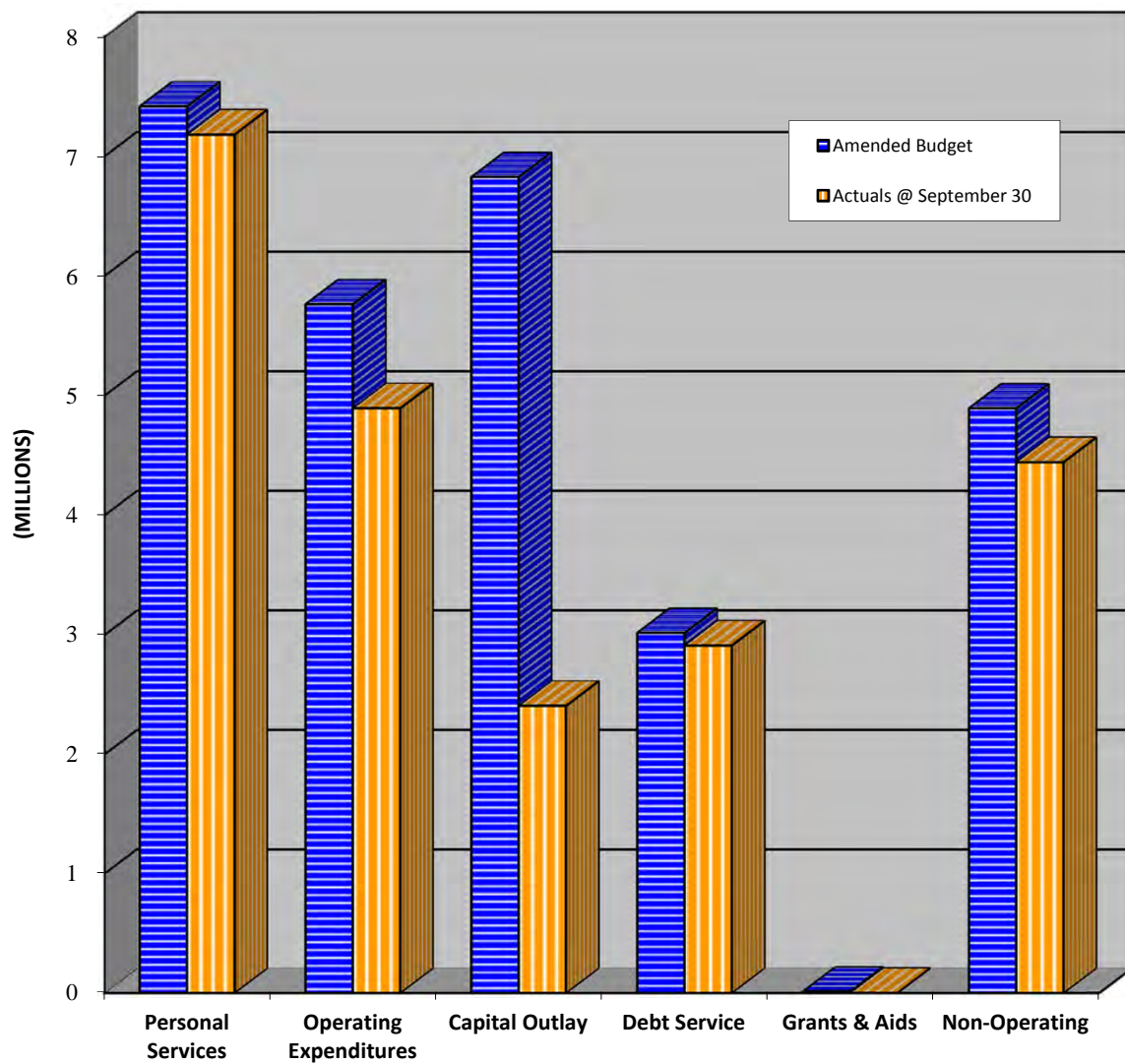
Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 90% of budget for the fiscal year. Taxes are at 99% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (90%); Intergovernmental Revenue (65%); Charges for Services (104%); Fines and Forfeitures (89%); Miscellaneous Revenue (109%); and Non-Operating Revenue (61%). Overall, revenues were received as anticipated.



Expenditures by Major Category All City Funds

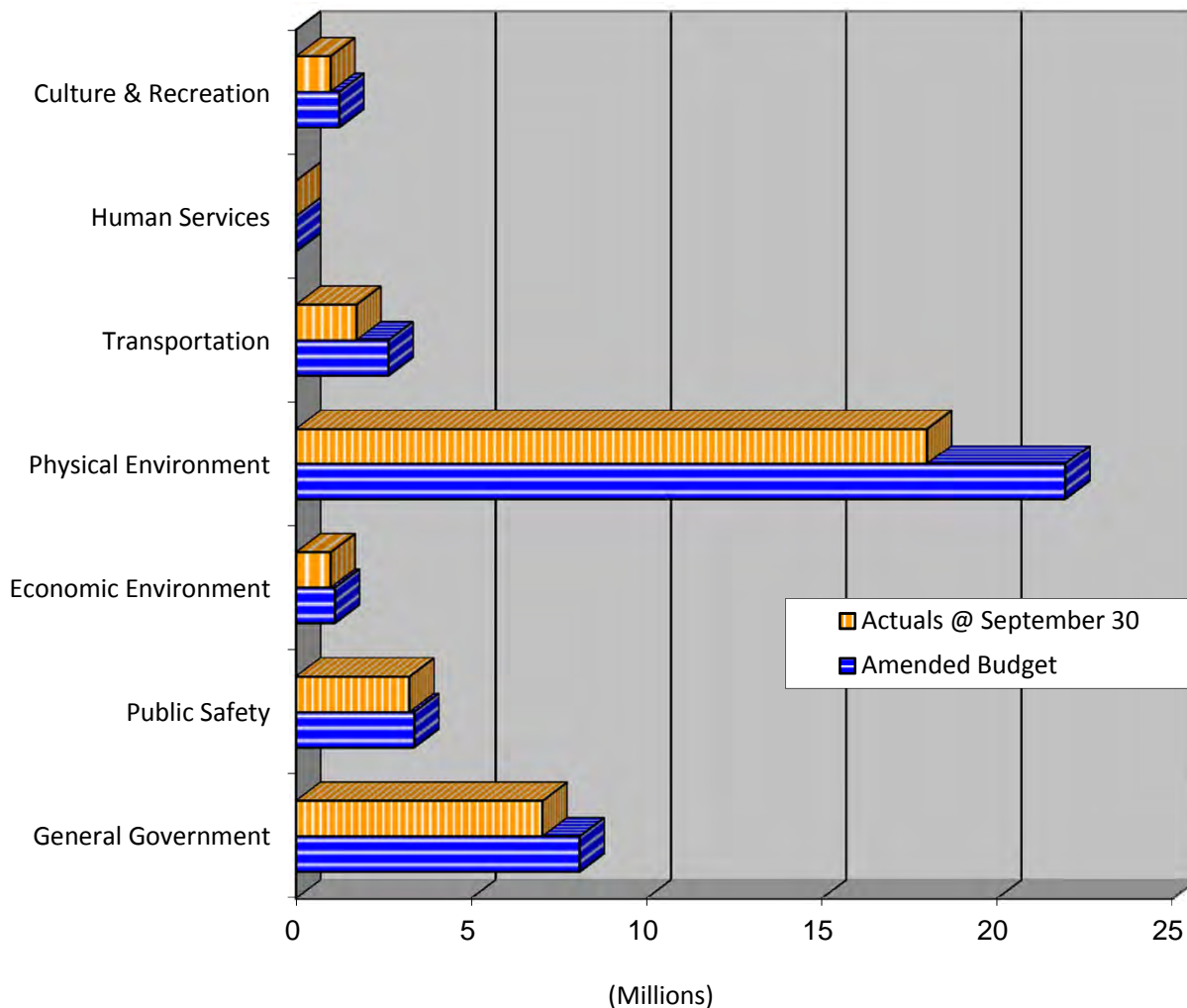
Overall, City expenditures and encumbrances are at 83% of budget for the period. The Personal Services category is at 97% of budget for the fiscal year. The Operating Expenditures category is at 85%. Capital Outlay is at 35%, Debt Service is 97%, Grants & Aids is 18% and Non-Operating Expenditures are at 91%.



* 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 83% of budget with General Government expenses at 87%, Public Safety at 96%, Economic Environment at 89%, Physical Environment at 82% (Enterprise Funds & solid waste services), Transportation at 65%, and Culture & Recreation at 79%.



* 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.

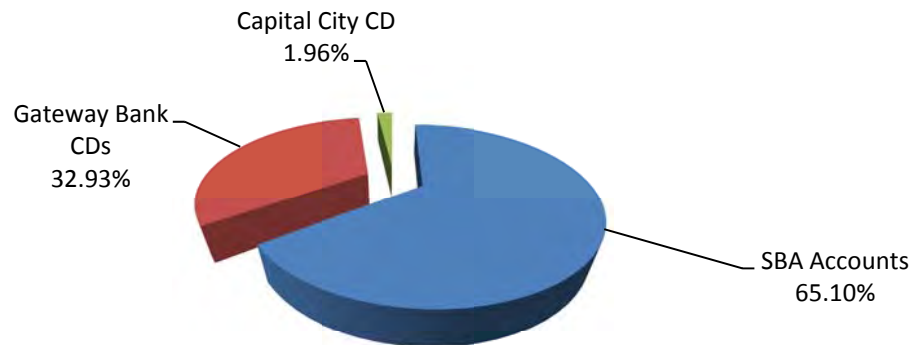
Conclusion

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.

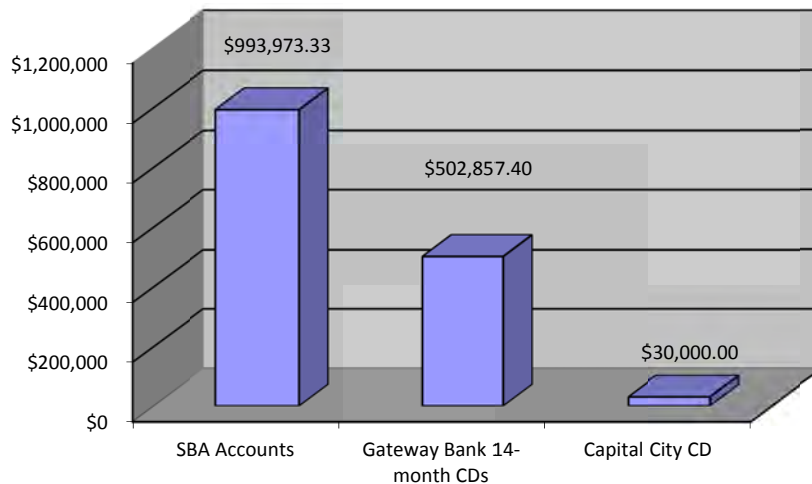
INVESTMENTS AND CASH

As of September 30, 2015, the City's investment portfolio totaled **\$1,526,830.73**. 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.

CITY INVESTMENT PORTFOLIO BREAKDOWN AS OF SEPTEMBER 30, 2015



INVESTMENTS AS OF SEPTEMBER 30, 2015



INVESTMENTS AND CASH

As of September 30, 2015, the City had cash holdings in several accounts with Capital City Bank, Gateway Bank and Renasant Bank (formerly Alarion & Heritage) that totaled **\$12,598,389.60**. 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.
- 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.
- 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 30, 2015 Balance
Main Operating Account	\$8,997,299.76
Payroll Account	\$16,339.66
CRA Account	\$313,155.39
Police Forfeiture Account	\$26,151.07
Section 108 Account	\$28,109.63
Ser. 06 Debt Reserve Account	\$627,087.47
Deposit Account	\$1,370,846.88
Explorer Account	\$6,158.94
Project Legacy Account	\$84,670.86
SRF Repayment Account	\$401,975.33
Heritage Oaks Account	<u>\$726,594.61</u>
TOTAL	\$12,598,389.60