FINANCE DEPARTMENT
FISCAL ANALYSIS
FOR THE PERIOD ENDING
MARCH 31, 2016

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INTRODUCTION TO FISCAL ANALYSIS REPORT

Purpose

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

Defining Revenue

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

Defining Expenditure

Expenditures constitute a use of financial resources. There are three basic types of expenditures: operating, capital and debt. Operating expenditures include the day-to-day expenses such as salaries, supplies, utilities, and equipment purchases. Capital expenditures include construction of roads, parks, buildings and the purchase of land. Debt is the expense related to principal and interest on long-term bonds and notes issued by the City. Expenditures figures within this report include encumbrances. Encumbrances are expenditure commitments that have not yet been actually incurred.

Defining Expenditure Function

Expenditure functions are expenditure classifications according to the principal purposes for which expenditures are made. Examples are general government, public safety, economic environment, physical environment, transportation, and culture/recreation.

Defining Fund Balance

Fund balances are the funds carried over from the previous fiscal year. The City has a variety of uses for fund balance including reserve for future capital projects, for emergencies and catastrophes, for certain bond issues, and for other contingencies and expenditures.

Conclusion

The report gives a more comprehensive view by fund type of the financial operations of the City. The Finance Department welcomes any feedback you may have.

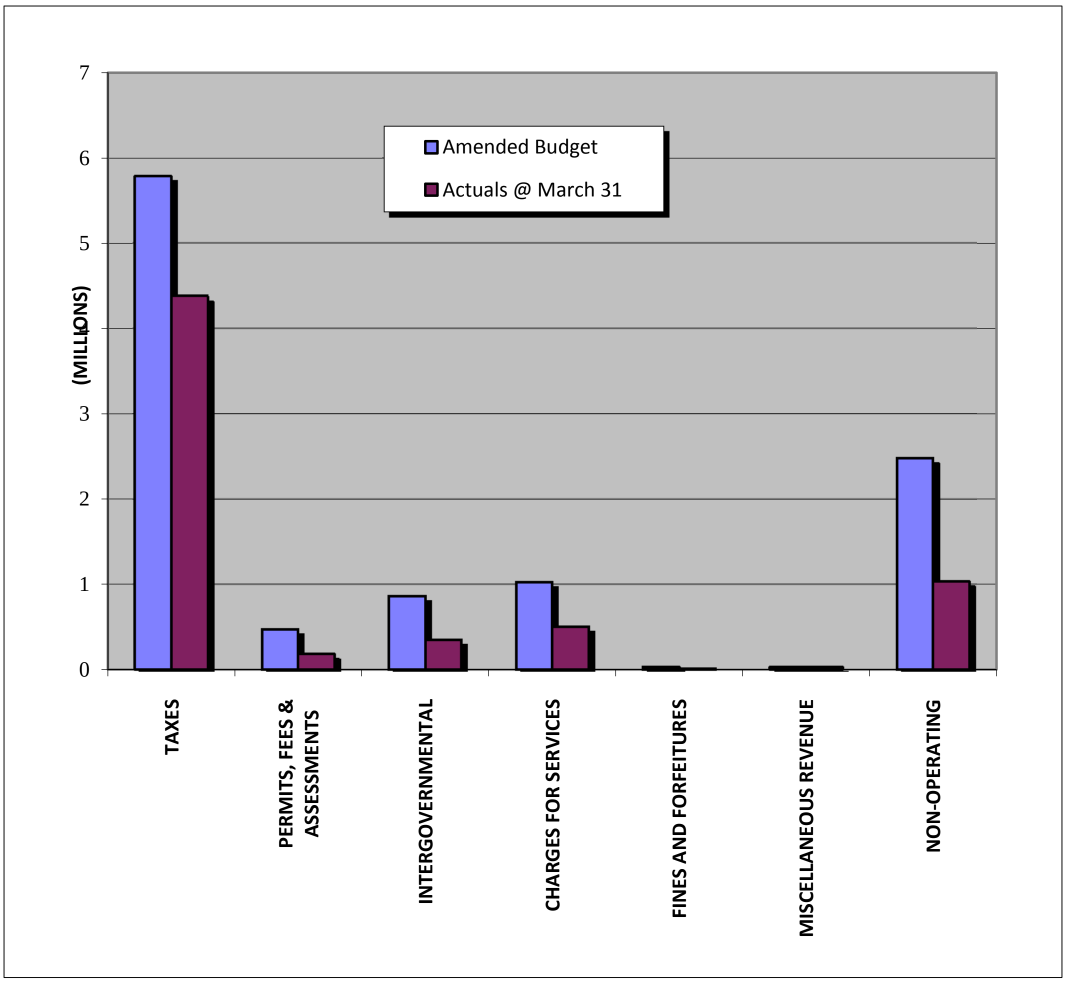
CITY OF ALACHUA **GENERAL FUND**
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 31, 2016

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 15/16 APPROVED BUDGET	FY 15/16 AMENDED BUDGET	YEAR TO DATE FY 15/16	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	5,790,072	5,790,072	4,382,523	76%
PERMITS, FEES & ASSESSMENTS	478,000	478,000	184,159	39%
INTERGOVERNMENTAL	854,122	867,122	356,162	41%
CHARGES FOR SERVICES	1,029,450	1,029,450	509,916	50%
FINES AND FORFEITURES	40,000	40,000	12,263	31%
MISCELLANEOUS REVENUE	37,800	37,800	35,882	95%
NON-OPERATING	2,483,394	2,483,394	1,035,559	42%
	10,712,838	10,725,838	6,516,464	61%
EXPENSES:				
GENERAL GOVERNMENT	4,559,124	4,559,124	2,859,225	63%
PUBLIC SAFETY	3,652,537	3,665,537	2,206,017	60%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	812,981	812,981	806,981	99%
TRANSPORTATION	1,007,179	1,007,179	460,129	46%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	681,017	681,017	345,818	51%
	10,712,838	10,725,838	6,678,170	62%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	5,068,646	5,068,646	2,434,004	48%
OPERATING EXPENDITURES	3,447,541	3,436,108	2,400,793	70%
CAPITAL OUTLAY	944,400	967,543	712,635	74%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	50,450	50,450	27,648	55%
NON-OPERATING	1,201,801	1,203,091	1,103,090	92%
POWER COSTS	0	0	0	0%
	10,712,838	10,725,838	6,678,170	62%

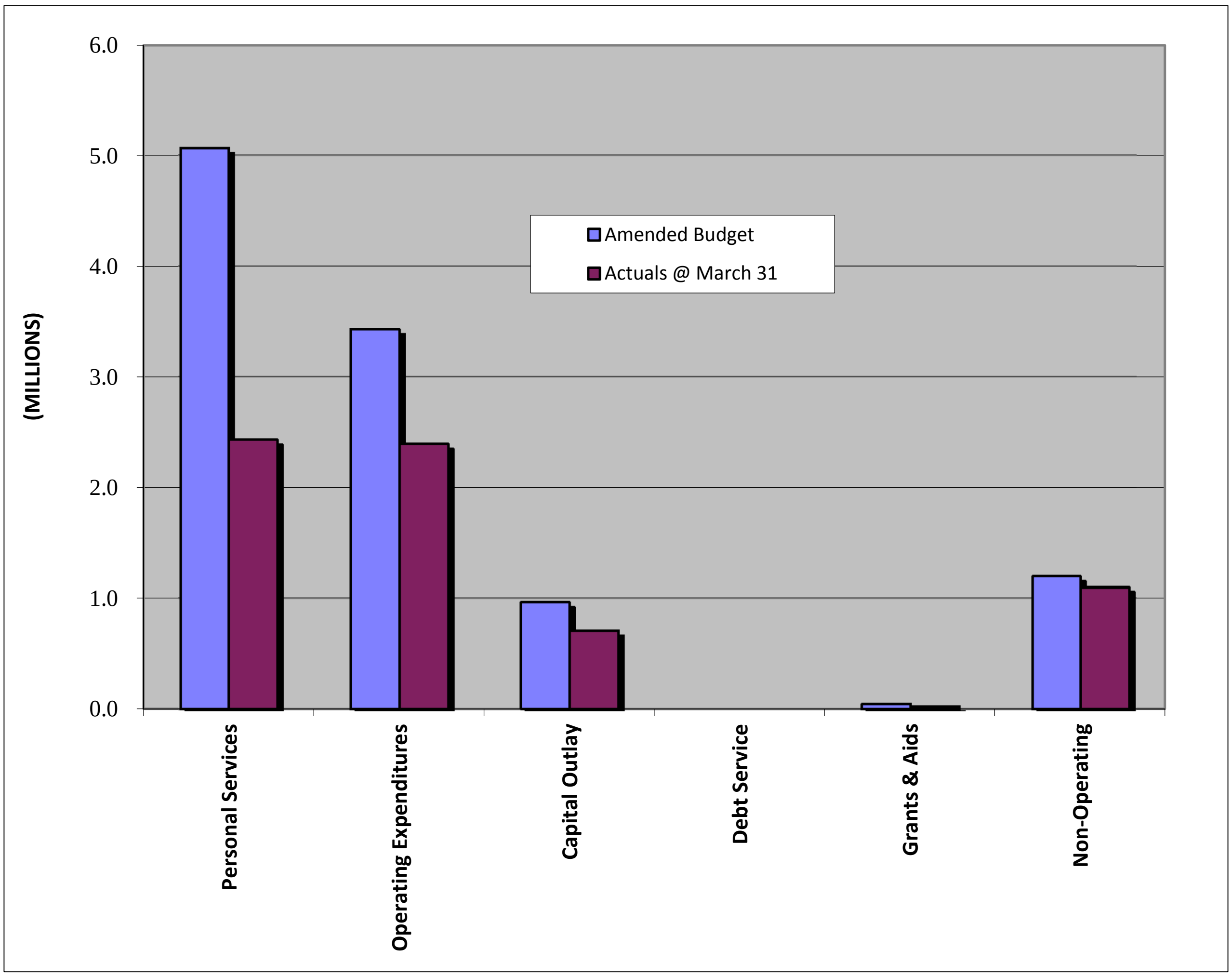
Revenues by Major Category
General Fund

As of March 31, 2016, the City of Alachua collected 61**%** of budgeted General Fund revenues. This is due, primarily, to tax collections being at 76%. These revenues include property taxes, local option fuel taxes, utility taxes, and communication services taxes and account for almost $5.8M, or over half, of the General Fund annual budgeted revenues. Permits, Fees & Assessments are at 39%. The Intergovernmental Revenues are at 41%. Charges for Services are at 50%, Fines & Forfeitures are at 31%, Miscellaneous Revenues are at 95% and Non-Operating Revenues are at 42%.



Expenditures by Major Category
General Fund

Overall, General Fund expenditure categories were at 62%. Personal Services are at 48% with Operating Expenditures at 70%. The Capital Outlay category is at 74%, Grants & Aids are 55% and Non-Operating expenditures are at 92%. Encumbrances for legal, fire, and waste services account for about 14% of the expense line total (aprox. $940K).



CITY OF ALACHUA

FINANCE DEPARTMENT ANALYSIS

FOR THE PERIOD ENDING MARCH 31, 2016

GENERAL FUND REVENUES

REVENUE SOURCE	FY 15/16 APPROVED BUDGET	FY 15/16 AMENDED BUDGET	YEAR TO DATE FY 15/16	PERCENT COLLECTED
TAXES				
AD VALOREM TAXES	4,011,905	4,011,905	3,598,564	90%
LOCAL OPTION FUEL TAXES	219,613	219,613	101,203	46%
UTILITY SERVICES TAXES	1,200,000	1,200,000	501,044	42%
COMMUNICATIONS SERVICES TAXES	311,554	311,554	135,836	44%
LOCAL BUSINESS TAXES	47,000	47,000	45,876	98%
SUBTOTAL	**5,790,072**	**5,790,072**	**4,382,523**	**76%**
PERMITS, FEES AND ASSESSMENTS				
BUILDING PERMITS	190,000	190,000	59,256	31%
FRANCHISE FEES	288,000	288,000	124,903	43%
SUBTOTAL	**478,000**	**478,000**	**184,159**	**39%**
INTERGOVERNMENTAL REVENUE				
STATE-SHARED REVENUES	811,327	824,327	356,162	43%
GRANTS	42,795	42,795	0	0%
SUBTOTAL	**854,122**	**867,122**	**356,162**	**41%**
CHARGES FOR SERVICES				
GENERAL GOVERNMENT	64,025	64,025	26,994	42%
PUBLIC SAFETY	87,205	87,205	41,403	47%
PHYSICAL ENVIRONMENT	852,220	852,220	434,544	51%
TRANSPORTATION	0	0	0	0%
CULTURE & RECREATION	26,000	26,000	6,975	27%
OTHER CHARGES FOR SVCS	0	0	0	0%
SUBTOTAL	**1,029,450**	**1,029,450**	**509,916**	**50%**
FINES & FORFEITURES				
FINES & FORFEITURES	40,000	40,000	12,263	31%
OTHER FINES & FORFEITURES	0	0	0	0%
SUBTOTAL	**40,000**	**40,000**	**12,263**	**31%**
MISCELLANEOUS REVENUE				
INTEREST EARNINGS	5,000	5,000	1,463	29%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	32,800	32,800	34,419	105%
SUBTOTAL	**37,800**	**37,800**	**35,882**	**95%**
NON OPERATING				
CONTRIBUTIONS FROM ENTERPRISE	1,821,117	1,821,117	910,559	50%
OPERATING TRANSFERS IN	125,000	125,000	125,000	100%
FUND BALANCE & UNDER COLLECTION	537,277	537,277	0	0%
SUBTOTAL	**2,483,394**	**2,483,394**	**1,035,559**	**42%**
GENERAL FUND	**10,712,838**	**10,725,838**	**6,516,464**	**61%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 31, 2016

GENERAL FUND EXPENDITURES
BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 15/16 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	106,122	53,861	51%	0	0%	51%
OPERATING EXPENDITURES	30,888	16,392	53%	0	0%	53%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**137,010**	**70,253**	**51%**	**0**	**0%**	**51%**
CITY MANAGER'S OFFICE						
PERSONAL SERVICES	412,128	215,744	52%	0	0%	52%
OPERATING EXPENDITURES	35,106	9,207	26%	411	1%	27%
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	**447,234**	**224,951**	**50%**	**411**	**0%**	**50%**
DEPUTY CITY CLERK						
PERSONAL SERVICES	129,959	64,322	49%	0	0%	49%
OPERATING EXPENDITURES	57,295	10,398	18%	21,827	38%	56%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**187,254**	**74,720**	**40%**	**21,827**	**12%**	**52%**
CITY ATTORNEY						
PERSONAL SERVICES	0	0	0%	0	0%	0%
OPERATING EXPENDITURES	188,235	58,630	31%	69,943	37%	68%
TOTAL EXPENDITURES	**188,235**	**58,630**	**31%**	**69,943**	**37%**	**68%**
INFORMATION & TECHNOLOGY SERVICES						
PERSONAL SERVICES	131,050	65,111	50%	0	0%	50%
OPERATING EXPENDITURES	53,782	26,547	49%	206	0%	50%
CAPITAL OUTLAY	57,993	42,409	73%	1,928	3%	76%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**242,825**	**134,067**	**55%**	**2,134**	**1%**	**56%**
FINANCE						
PERSONAL SERVICES	331,162	144,774	44%	0	0%	44%
OPERATING EXPENDITURES	64,907	38,982	60%	5,537	9%	69%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**396,069**	**183,756**	**46%**	**5,537**	**1%**	**48%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 31, 2016

GENERAL FUND EXPENDITURES
BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 15/16 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	180,189	102,129	57%	0	0%	57%
OPERATING EXPENDITURES	42,178	18,850	45%	2,811	7%	51%
CAPITAL OUTLAY	2,100	1,775	85%	0	0%	85%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**224,467**	**122,754**	**55%**	**2,811**	**1%**	**56%**
ADMINISTRATIVE SERVICES-FACILITIES MAINTENANCE						
PERSONAL SERVICES	134,709	52,572	39%	0	0%	39%
OPERATING EXPENDITURES	117,500	44,501	38%	6,238	5%	43%
CAPITAL OUTLAY	1,950	1,930	99%	0	0%	99%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**254,159**	**99,003**	**39%**	**6,238**	**2%**	**41%**
GRANTS & CONTRACTS						
PERSONAL SERVICES	60,502	29,851	49%	0	0%	49%
OPERATING EXPENDITURES	6,373	1,919	30%	0	0%	30%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**66,875**	**31,770**	**48%**	**0**	**0%**	**48%**
CP&D-PLANNING & DEVELOPMENT						
PERSONAL SERVICES	315,083	154,937	49%	0	0%	49%
OPERATING EXPENDITURES	114,428	22,390	20%	4,999	4%	24%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**429,511**	**177,327**	**41%**	**4,999**	**1%**	**42%**
COMPLIANCE & RISK MANAGEMENT						
PERSONAL SERVICES	268,189	119,694	45%	0	0%	45%
OPERATING EXPENDITURES	52,955	4,036	8%	411	1%	8%
CAPITAL OUTLAY	25,056	24,775	99%	0	0%	99%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**346,200**	**148,505**	**43%**	**411**	**0%**	**43%**
CP&D-BEAUTIFICATION BOARD						
OPERATING EXPENDITURES	8,000	3,300	41%	0	0%	41%
TOTAL EXPENDITURES	**8,000**	**3,300**	**41%**	**0**	**0%**	**41%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 31, 2016

GENERAL FUND EXPENDITURES
BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 15/16 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	12,000	0	0%	0	0%	0%
OPERATING EXPENDITURES	95,744	44,427	46%	5,217	5%	52%
CAPITAL OUTLAY	270,000	60,572	22%	174,924	65%	87%
GRANTS & AIDS	50,450	27,648	55%	0	0%	55%
NON-OPERATING	1,203,091	1,103,090	92%	0	0%	92%
TOTAL EXPENDITURES	**1,631,285**	**1,235,737**	**76%**	**180,141**	**11%**	**87%**
SPECIAL EXPENSE-CFB						
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**0**	**0**	**0%**	**0**	**0%**	**0%**
PS-SOLID WASTE DISPOSAL						
OPERATING EXPENDITURES	812,981	332,350	41%	474,631	58%	99%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**812,981**	**332,350**	**41%**	**474,631**	**58%**	**99%**
PS-PUBLIC WORKS						
PERSONAL SERVICES	359,174	170,511	47%	0	0%	47%
OPERATING EXPENDITURES	275,210	92,399	34%	24,623	9%	43%
CAPITAL OUTLAY	372,795	131,934	35%	40,662	11%	46%
DEBT SERVICE	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**1,007,179**	**394,844**	**39%**	**65,285**	**6%**	**46%**
FIRE RESCUE SERVICES						
OPERATING EXPENDITURES	678,769	273,371	40%	395,372	58%	99%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**678,769**	**273,371**	**40%**	**395,372**	**58%**	**99%**
BUILDING INSPECTIONS						
PERSONAL SERVICES	159,100	78,780	50%	0	0%	50%
OPERATING EXPENDITURES	31,926	10,197	32%	549	2%	34%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**191,026**	**88,977**	**47%**	**549**	**0%**	**47%**
APD-PATROL & ADMIN						
PERSONAL SERVICES	1,862,492	888,311	48%	0	0%	48%
OPERATING EXPENDITURES	385,593	165,746	43%	25,404	7%	50%
CAPITAL OUTLAY	237,649	136,284	57%	95,442	40%	98%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**2,485,734**	**1,190,341**	**48%**	**120,846**	**5%**	**53%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 31, 2016

GENERAL FUND EXPENDITURES
BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 15/16 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	265,219	123,395	47%	0	0%	47%
OPERATING EXPENDITURES	12,000	3,925	33%	0	0%	33%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**277,219**	**127,320**	**46%**	**0**	**0%**	**46%**
APD-SCHOOL CROSSING GUARDS						
PERSONAL SERVICES	0	0	0%	0	0%	0%
OPERATING EXPENDITURES	27,789	9,127	33%	0	0%	33%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**27,789**	**9,127**	**33%**	**0**	**0%**	**33%**
APD-EXPLORERS PROGRAM						
OPERATING EXPENDITURES	2,000	114	6%	0	0%	6%
TOTAL EXPENDITURES	**2,000**	**114**	**6%**	**0**	**0%**	**6%**
APD-RESERVE PROGRAM						
OPERATING EXPENDITURES	3,000	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**3,000**	**0**	**0%**	**0**	**0%**	**0%**
PARKS & RECREATION						
PERSONAL SERVICES	341,568	170,012	50%	0	0%	50%
OPERATING EXPENDITURES	339,449	160,883	47%	14,923	4%	52%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**681,017**	**330,895**	**49%**	**14,923**	**2%**	**51%**
GENERAL FUND	**10,725,838**	**5,312,112**	**50%**	**1,366,058**	**13%**	**62%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 31, 2016

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 15/16 APPROVED BUDGET	FY 15/16 AMENDED BUDGET	YEAR TO DATE FY 15/16	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	7,000	7,000	4,932	70%
INTERGOVERNMENTAL REVENUE	263,713	263,713	265,607	101%
CHARGES FOR SERVICES	4,500	4,500	1,394	31%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	310	310	25,737	8302%
NON-OPERATING	326,195	326,195	200,897	62%
	601,718	601,718	498,567	83%
EXPENSES:				
GENERAL GOVERNMENT	2,416	2,416	0	0%
PUBLIC SAFETY	13,057	13,057	2,552	20%
ECONOMIC ENVIRONMENT	526,945	526,945	225,545	43%
PHYSICAL ENVIRONMENT	12,200	12,200	1,620	13%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	47,100	47,100	15,796	34%
	601,718	601,718	245,513	41%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	18,810	18,810	0	0%
OPERATING EXPENDITURES	287,943	301,884	144,977	48%
CAPITAL OUTLAY	185,685	171,744	50,896	30%
DEBT SERVICE	99,280	99,280	49,640	50%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	10,000	10,000	0	0%
POWER COSTS	0	0	0	0%
	601,718	601,718	245,513	41%

CITY OF ALACHUA **SPECIAL REVENUE FUNDS REVENUE**
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 31, 2016

REVENUE SOURCE	FY 15/16 APPROVED BUDGET	FY 15/16 AMENDED BUDGET	RECEIVED TO DATE FY 15/16	PERCENT COLLECTED
PERMITS, FEES AND ASSESSMENTS				
SPECIAL ASSESSMENTS	7,000	7,000	4,932	70%
SUBTOTAL	**7,000**	**7,000**	**4,932**	**70%**
INTERGOVERNMENTAL REVENUE				
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)	263,713	263,713	265,607	101%
SUBTOTAL	**263,713**	**263,713**	**265,607**	**101%**
CHARGES FOR SERVICES				
ADDT'L CRT COSTS-$2 FOR LEO TRAINING	4,500	4,500	1,394	31%
OTHER MISCELLANEOUS CHARGES	0	0	0	0%
SUBTOTAL	**4,500**	**4,500**	**1,394**	**31%**
MISCELLANEOUS REVENUE				
INTEREST INCOME	310	310	91	29%
RENTALS AND LEASES	0	0	2,500	NA+
CONTRIBUTIONS AND DONATIONS	0	0	19,460	NA+
OTHER MISCELLANEOUS REVENUE	0	0	3,686	NA+
SUBTOTAL	**310**	**310**	**25,737**	**8302%**
NON OPERATING				
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN	199,607	199,607	200,897	101%
USE OF FUND BALANCE/UNDERCOLLECTION	126,588	126,588	0	0%
SUBTOTAL	**326,195**	**326,195**	**200,897**	**62%**
SPECIAL REVENUE FUNDS	**601,718**	**601,718**	**498,567**	**83%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 31, 2016

SPECIAL REVENUE FUNDS EXPENDITURES
BY MAJOR CATEGORY

SPECIAL REVENUE FUND	FY 15/16 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	6,980	2,552	37%	0	0%	37%
TOTAL EXPENDITURES	**6,980**	**2,552**	**37%**	**0**	**0%**	**37%**
EXPLORER SPECIAL REVENUE FUND						
OPERATING EXPENDITURES	5,160	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**5,160**	**0**	**0%**	**0**	**0%**	**0%**
TK BASIN SPECIAL ASSESSMENT						
OPERATING EXPENDITURES	12,200	1,620	13%	0	0%	13%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**12,200**	**1,620**	**13%**	**0**	**0%**	**13%**
DONATION FUND						
OPERATING EXPENDITURES	46,074	11,608	25%	0	0%	25%
CAPITAL OUTLAY	4,359	4,188	96%	0	0%	96%
NON OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**50,433**	**15,796**	**31%**	**0**	**0%**	**31%**
CRA FUND						
PERSONAL SERVICES	18,810	0	0%	0	0%	0%
OPERATING EXPENDITURES	231,470	67,054	29%	62,143	27%	56%
CAPITAL OUTLAY	167,385	3,258	2%	43,450	26%	28%
DEBT SERVICE	99,280	49,640	50%	0	0%	50%
NON OPERATING	10,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	**526,945**	**119,952**	**23%**	**105,593**	**20%**	**43%**
SPECIAL REVENUE FUNDS	**601,718**	**139,920**	**23%**	**105,593**	**18%**	**41%**

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 15/16 APPROVED BUDGET	FY 15/16 AMENDED BUDGET	YEAR TO DATE FY 15/16	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	60	NA+
NON-OPERATING	570,737	570,737	570,737	100%
	570,737	570,737	570,797	100%
EXPENSES:				
GENERAL GOVERNMENT	570,737	570,737	422,535	74%
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%
	570,737	570,737	422,535	74%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	0	0	0	0%
CAPITAL OUTLAY	0	0	0	0%
DEBT SERVICE	570,737	570,737	422,535	74%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	0	0	0	0%
POWER COSTS	0	0	0	0%
	570,737	570,737	422,535	74%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 31, 2016

DEBT SERVICE FUND REVENUES

REVENUE SOURCE	FY 15/16 APPROVED BUDGET	FY 15/16 AMENDED BUDGET	YEAR TO DATE FY 15/16	PERCENT COLLECTED
MISCELLANEOUS REVENUE				
INTEREST EARNINGS	0	0	60	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	**0**	**0**	**60**	**0%**
NON OPERATING				
CONTRIBUTIONS FROM ENTERPRISE	54,742	54,742	54,742	100%
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN-06 RESERVE	0	0	0	0%
TRANSFER IN-GF	515,995	515,995	515,995	100%
FUND BALANCE & UNDER COLLECTION	0	0	0	0%
SUBTOTAL	**570,737**	**570,737**	**570,737**	**100%**
DEBT SERVICE FUND	**570,737**	**570,737**	**570,797**	**100%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 31, 2016

DEBT SERVICE FUND EXPENDITURES
BY MAJOR CATEGORY

DEBT OBLIGATION	FY 15/16 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	750	750	100%	0	0%	100%
	750	**750**	**100%**	**0**	**0%**	**100%**
SECTION 108 LOAN						
DEBT SERVICE	156,405	8,202	5%	0	0%	5%
TOTAL EXPENDITURES	**156,405**	**8,202**	**5%**	**0**	**0%**	**5%**
SERIES 2006 CAPITAL IMPROVEMENT/REFUNDING						
DEBT SERVICE	413,582	413,583	100%	0	0%	100%
NON OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**413,582**	**413,583**	**100%**	**0**	**0%**	**100%**
DEBT SERVICE FUND	**570,737**	**422,535**	**74%**	**0**	**0%**	**74%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 31, 2016

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 15/16 APPROVED BUDGET	FY 15/16 AMENDED BUDGET	YEAR TO DATE FY 15/16	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	0	0	0	0%
INTERGOVERNMENTAL REVENUE	970,012	970,012	332,035	34%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	0	0	0	0%
NON-OPERATING	1,405,375	1,405,375	586,198	42%
	2,375,387	2,375,387	918,233	39%
EXPENSES:				
GENERAL GOVERNMENT	311,199	311,199	0	0%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	726,595	726,595	167	0%
TRANSPORTATION	1,095,012	1,095,012	273,197	25%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	242,581	242,581	235,819	97%
	2,375,387	2,375,387	509,183	21%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	388,062	388,860	13,213	3%
CAPITAL OUTLAY	1,987,325	1,986,527	495,970	25%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	0	0	0	0%
POWER COSTS	0	0	0	0%
	2,375,387	2,375,387	509,183	21%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 31, 2016

CAPITAL PROJECTS FUNDS REVENUE

REVENUE SOURCE	FY 15/16 APPROVED BUDGET	FY 15/16 AMENDED BUDGET	RECEIVED TO DATE FY 15/16	PERCENT COLLECTED
TAXES				
DISCRETIONARY SALES SURTAX	0	0	0	0%
SUBTOTAL	**0**	**0**	**0**	**0%**
INTERGOVERNMENTAL REVENUE				
FEDERAL GRANTS	680,736	680,736	0	0%
STATE GRANTS	289,276	289,276	332,035	115%
GRANTS FROM OTHER LOCAL UNITS	0	0	0	0%
SUBTOTAL	**970,012**	**970,012**	**332,035**	**34%**
MISCELLANEOUS REVENUE				
INTEREST INCOME	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	**0**	**0**	**0**	**0%**
NON OPERATING				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	586,199	586,199	586,198	100%
USE OF FUND BALANCE	819,176	819,176	0	0%
SUBTOTAL	**1,405,375**	**1,405,375**	**586,198**	**42%**
CAPITAL PROJECTS FUNDS	**2,375,387**	**2,375,387**	**918,233**	**39%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 31, 2016

CAPITAL PROJECTS FUNDS EXPENDITURES
BY MAJOR CATEGORY

CAPITAL PROJECT	FY 15/16 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
HERITAGE OAKS						
OPERATING EXPENSES	31,200	167	1%	0	0%	1%
CAPITAL OUTLAY	695,395	0	0%	0	0%	0%
TOTAL EXPENDITURES	**726,595**	**167**	**0%**	**0**	**0%**	**0%**
SAN FELASCO CONSERVATION CORRIDOR						
OPERATING EXPENDITURES	7,910	1,400	18%	0	0%	18%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**7,910**	**1,400**	**18%**	**0**	**0%**	**18%**
MUNICIPAL COMPLEX						
OPERATING EXPENDITURES	311,199	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**311,199**	**0**	**0%**	**0**	**0%**	**0%**
FDOT - NANO ROAD PROJECT						
CAPITAL OUTLAY	289,276	263,197	91%	0	0%	91%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**289,276**	**263,197**	**91%**	**0**	**0%**	**91%**
CDBG - NEIGHBORHOOD REVITALIZATION						
OPERATING EXPENDITURES	36,736	10,000	27%	0	0%	27%
CAPITAL OUTLAY	769,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	**805,736**	**10,000**	**1%**	**0**	**0%**	**1%**
PROJECT LEGACY						
OPERATING EXPENDITURES	1,815	1,646	91%	0	0%	91%
CAPITAL OUTLAY	232,856	184,432	79%	48,341	21%	100%
TOTAL EXPENDITURES	**234,671**	**186,078**	**79%**	**48,341**	**21%**	**100%**
CAPITAL PROJECT FUNDS	**2,375,387**	**460,842**	**19%**	**48,341**	**2%**	**21%**

CITY OF ALACHUA **ENTERPRISE FUNDS**
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 31, 2016

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 15/16 APPROVED BUDGET	FY 15/16 AMENDED BUDGET	YEAR TO DATE FY 15/16	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	20,025,415	20,025,415	9,056,348	45%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	268,851	268,851	800,057	298%
NON-OPERATING	1,255,962	1,255,962	0	0%
	21,550,228	21,550,228	9,856,405	46%
EXPENSES:				
GENERAL GOVERNMENT	0	0	0	0%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	21,550,228	21,550,228	8,903,364	41%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	21,550,228	21,550,228	8,903,364	41%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	1,507,216	1,507,216	727,699	48%
OPERATING EXPENDITURES	1,560,153	1,560,153	658,318	42%
CAPITAL OUTLAY	1,984,913	1,984,913	230,203	12%
DEBT SERVICE	1,142,494	1,142,494	983,857	86%
GRANTS AND AIDS	0	0	0	0%
NON-OPERATING	3,631,875	3,631,875	2,554,317	70%
POWER COSTS	11,723,577	11,723,577	3,748,970	32%
	21,550,228	21,550,228	8,903,364	41%

CITY OF ALACHUA **ENTERPRISE FUNDS REVENUE**

FINANCE DEPARTMENT ANALYSIS

FOR THE PERIOD ENDING MARCH 31, 2016

REVENUE SOURCE	FY 15/16 APPROVED BUDGET	FY 15/16 AMENDED BUDGET	RECEIVED TO DATE FY 15/16	PERCENT COLLECTED
INTERGOVERNMENTAL REVENUE				
GRANTS FROM LOCAL UNITS	0	0	0	0%
SUBTOTAL	**0**	**0**	**0**	**0%**
CHARGES FOR SERVICES				
PHYSICAL ENVIRONMENT-ELECTRIC	16,609,955	16,609,955	7,221,360	43%
PHYSICAL ENVIRONMENT-WATER	1,331,307	1,331,307	737,193	55%
PHYSICAL ENVIRONMENT-WASTEWATER	2,028,106	2,028,106	1,069,078	53%
PHYSICAL ENVIRONMENT-MOSQUITO	56,047	56,047	28,717	51%
SUBTOTAL	**20,025,415**	**20,025,415**	**9,056,348**	**45%**
MISCELLANEOUS REVENUE				
INTEREST EARNINGS	2,600	2,600	297	11%
RENTS & ROYALTIES	28,544	28,544	72,091	253%
OTHER MISCELLANEOUS REVENUE	237,707	237,707	727,669	306%
SUBTOTAL	**268,851**	**268,851**	**800,057**	**298%**
NON OPERATING				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	0	0	0	0%
FUND BALANCE & UNDER COLLECTION	1,255,962	1,255,962	0	0%
SUBTOTAL	**1,255,962**	**1,255,962**	**0**	**0%**
ENTERPRISE FUNDS	**21,550,228**	**21,550,228**	**9,856,405**	**46%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 31, 2016

ENTERPRISE FUNDS EXPENDITURES
BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 15/16 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	737,876	342,943	46%	0	0%	46%
OPERATING EXPENDITURES	415,337	121,018	29%	59,113	14%	43%
CAPITAL OUTLAY	1,415,138	55,513	4%	113,582	8%	12%
DEBT SERVICE	469,715	469,714	100%	0	0%	100%
NON OPERATING	2,981,197	1,985,639	67%	0	0%	67%
POWER COSTS	11,723,577	3,748,970	32%	0	0%	32%
TOTAL EXPENDITURES	**17,742,840**	**6,723,797**	**38%**	**172,695**	**1%**	**39%**
WATER UTILITY						
PERSONAL SERVICES	368,376	186,216	51%	0	0%	51%
OPERATING EXPENDITURES	423,910	135,556	32%	21,431	5%	37%
CAPITAL OUTLAY	393,900	41,643	11%	1,872	0%	11%
DEBT SERVICE	113,201	116,663	103%	0	0%	103%
NON OPERATING	280,023	250,023	89%	0	0%	89%
TOTAL EXPENDITURES	**1,579,410**	**730,101**	**46%**	**23,303**	**1%**	**48%**
WASTEWATER UTILITY						
PERSONAL SERVICES	394,853	197,598	50%	0	0%	50%
OPERATING EXPENDITURES	695,596	250,053	36%	62,680	9%	45%
CAPITAL OUTLAY	175,875	17,593	10%	0	0%	10%
DEBT SERVICE	559,578	397,480	71%	0	0%	71%
NON OPERATING	354,765	304,765	86%	0	0%	86%
TOTAL EXPENDITURES	**2,180,667**	**1,167,489**	**54%**	**62,680**	**3%**	**56%**
MOSQUITO CONTROL						
PERSONAL SERVICES	6,111	942	15%	0	0%	15%
OPERATING EXPENDITURES	25,310	8,467	33%	0	0%	33%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON OPERATING	15,890	13,890	87%	0	0%	87%
TOTAL EXPENDITURES	**47,311**	**23,299**	**49%**	**0**	**0%**	**49%**
ENTERPRISE FUNDS	**21,550,228**	**8,644,686**	**40%**	**258,678**	**1%**	**41%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 31, 2016

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 15/16 APPROVED BUDGET	FY 15/16 AMENDED BUDGET	YEAR TO DATE FY 15/16	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	260	NA+
NON-OPERATING	1,556,104	1,556,104	1,389,016	89%
	1,556,104	1,556,104	1,389,276	89%
EXPENSES:				
GENERAL GOVERNMENT	1,556,104	1,556,104	774,710	50%
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%
	1,556,104	1,556,104	774,710	50%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	992,348	992,348	466,730	47%
OPERATING EXPENDITURES	288,878	288,878	133,173	46%
CAPITAL OUTLAY	124,878	124,878	49,807	40%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	150,000	150,000	125,000	83%
POWER COSTS	0	0	0	0%
	1,556,104	1,556,104	774,710	50%

CITY OF ALACHUA **INTERNAL SERVICE FUND REVENUES**
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 31, 2016

REVENUE SOURCE	FY 15/16 APPROVED BUDGET	FY 15/16 AMENDED BUDGET	YEAR TO DATE FY 15/16	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	0	0%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	260	NA+
SUBTOTAL	**0**	**0**	**260**	**0%**
NON OPERATING				
CONTRIBUTIONS FROM ENTERPRISE	0	0	0	0%
CAPITAL ASSET TRANSFER	0	0	0	0%
INTERFUND TRANSFER	1,389,016	1,389,016	1,389,016	100%
FUND BALANCE & UNDER COLLECTION	167,088	167,088	0	0%
SUBTOTAL	**1,556,104**	**1,556,104**	**1,389,016**	**89%**
INTERNAL SERVICE FUND	**1,556,104**	**1,556,104**	**1,389,276**	**89%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 31, 2016

INTERNAL SERVICE FUND EXPENDITURES
BY MAJOR CATEGORY

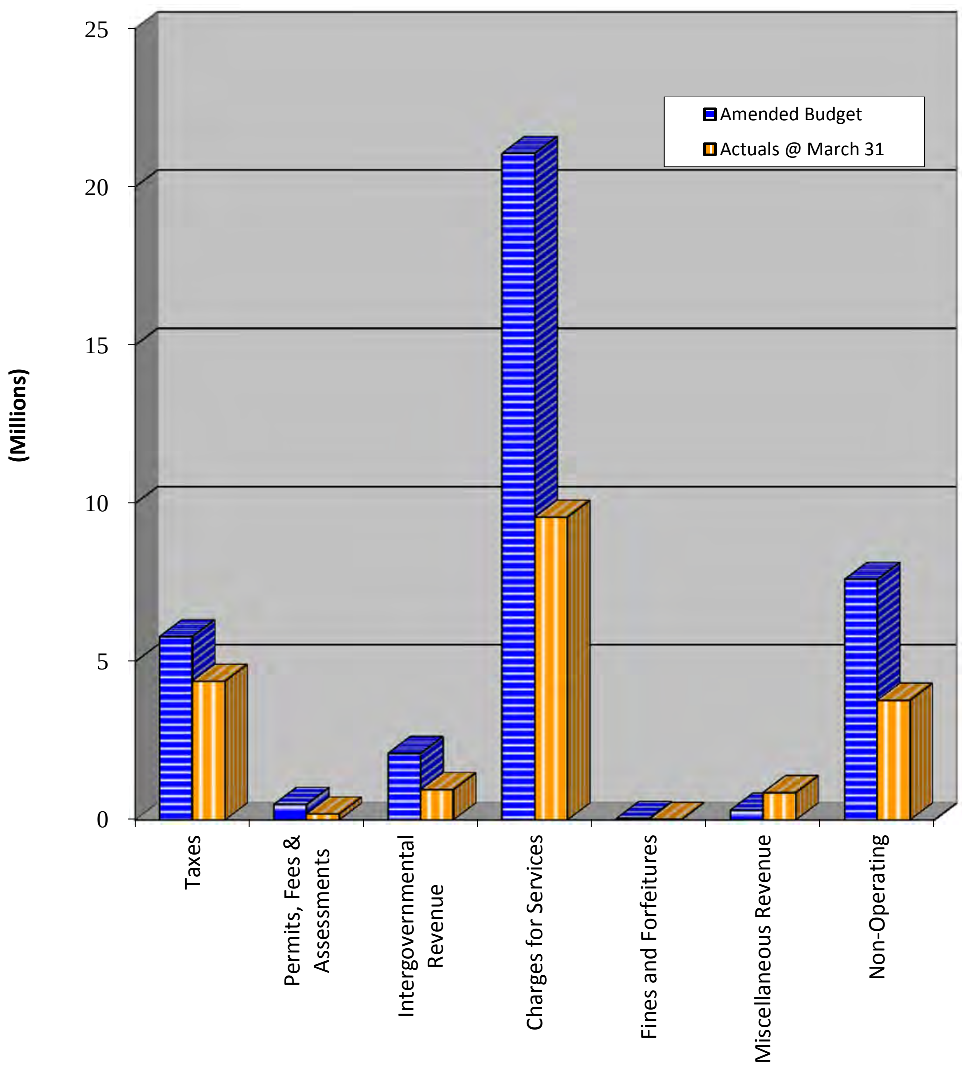
DEPARTMENT/DIVISION	FY 15/16 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
FINANCE / UTILITY OPERATIONS						
PERSONAL SERVICES	218,543	106,123	49%	0	0%	49%
OPERATING EXPENDITURES	27,515	6,558	24%	0	0%	24%
CAPITAL OUTLAY	26,874	0	0%	40,962	152%	152%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**272,932**	**112,681**	**41%**	**40,962**	**15%**	**56%**
FINANCE / UTILITY BILLING						
PERSONAL SERVICES	241,470	121,548	50%	0	0%	50%
OPERATING EXPENDITURES	143,162	74,889	52%	10,076	7%	59%
CAPITAL OUTLAY	11,875	0	0%	0	0%	0%
NON-OPERATING	125,000	125,000	100%	0	0%	100%
TOTAL EXPENDITURES	**521,507**	**321,437**	**62%**	**10,076**	**2%**	**64%**
PUBLIC SERVICES / UTILITY ADMINISTRATION						
PERSONAL SERVICES	484,488	213,490	44%	0	0%	44%
OPERATING EXPENDITURES	100,229	33,924	34%	3,357	3%	37%
CAPITAL OUTLAY	86,129	8,845	10%	0	0%	10%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**670,846**	**256,259**	**38%**	**3,357**	**1%**	**39%**
PUBLIC SERVICES-WAREHOUSE OPERATIONS						
PERSONAL SERVICES	47,847	25,569	53%	0	0%	53%
OPERATING EXPENDITURES	17,972	4,369	24%	0	0%	24%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**65,819**	**29,938**	**45%**	**0**	**0%**	**45%**
INTERNAL SERVICE FUND RESERVES						
NON-OPERATING	25,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	**25,000**	**0**	**0%**	**0**	**0%**	**0%**
INTERNAL SERVICE FUND	**1,556,104**	**720,315**	**46%**	**54,395**	**3%**	**50%**

CITY OF ALACHUA **ALL CITY FUNDS**
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 31, 2016

	FY 15/16 APPROVED BUDGET	FY 15/16 AMENDED BUDGET	YEAR TO DATE FY 15/16	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	5,790,072	5,790,072	4,382,523	76%
PERMITS, FEES & ASSESSMENTS	485,000	485,000	189,091	39%
INTERGOVERNMENTAL	2,087,847	2,100,847	953,804	45%
CHARGES FOR SERVICES	21,059,365	21,059,365	9,567,658	45%
FINES AND FORFEITURES	40,000	40,000	12,263	31%
MISCELLANEOUS REVENUE	306,961	306,961	861,996	281%
NON-OPERATING	7,597,767	7,597,767	3,782,407	50%
	37,367,012	37,380,012	19,749,742	53%
EXPENSES:				
GENERAL GOVERNMENT	6,999,580	6,999,580	4,056,470	58%
PUBLIC SAFETY	3,665,594	3,678,594	2,208,569	60%
ECONOMIC ENVIRONMENT	526,945	526,945	225,545	43%
PHYSICAL ENVIRONMENT	23,102,004	23,102,004	9,712,132	42%
TRANSPORTATION	2,102,191	2,102,191	733,326	35%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	970,698	970,698	597,433	62%
	37,367,012	37,380,012	17,533,475	47%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	7,587,020	7,587,020	3,628,433	48%
OPERATING EXPENDITURES	5,972,577	5,975,883	3,350,474	56%
CAPITAL OUTLAY	5,227,201	5,235,605	1,539,511	29%
DEBT SERVICE	1,812,511	1,812,511	1,456,032	80%
GRANTS & AIDS	50,450	50,450	27,648	55%
NON-OPERATING	4,993,676	4,994,966	3,782,407	76%
POWER COSTS	11,723,577	11,723,577	3,748,970	32%
	37,367,012	37,380,012	17,533,475	47%

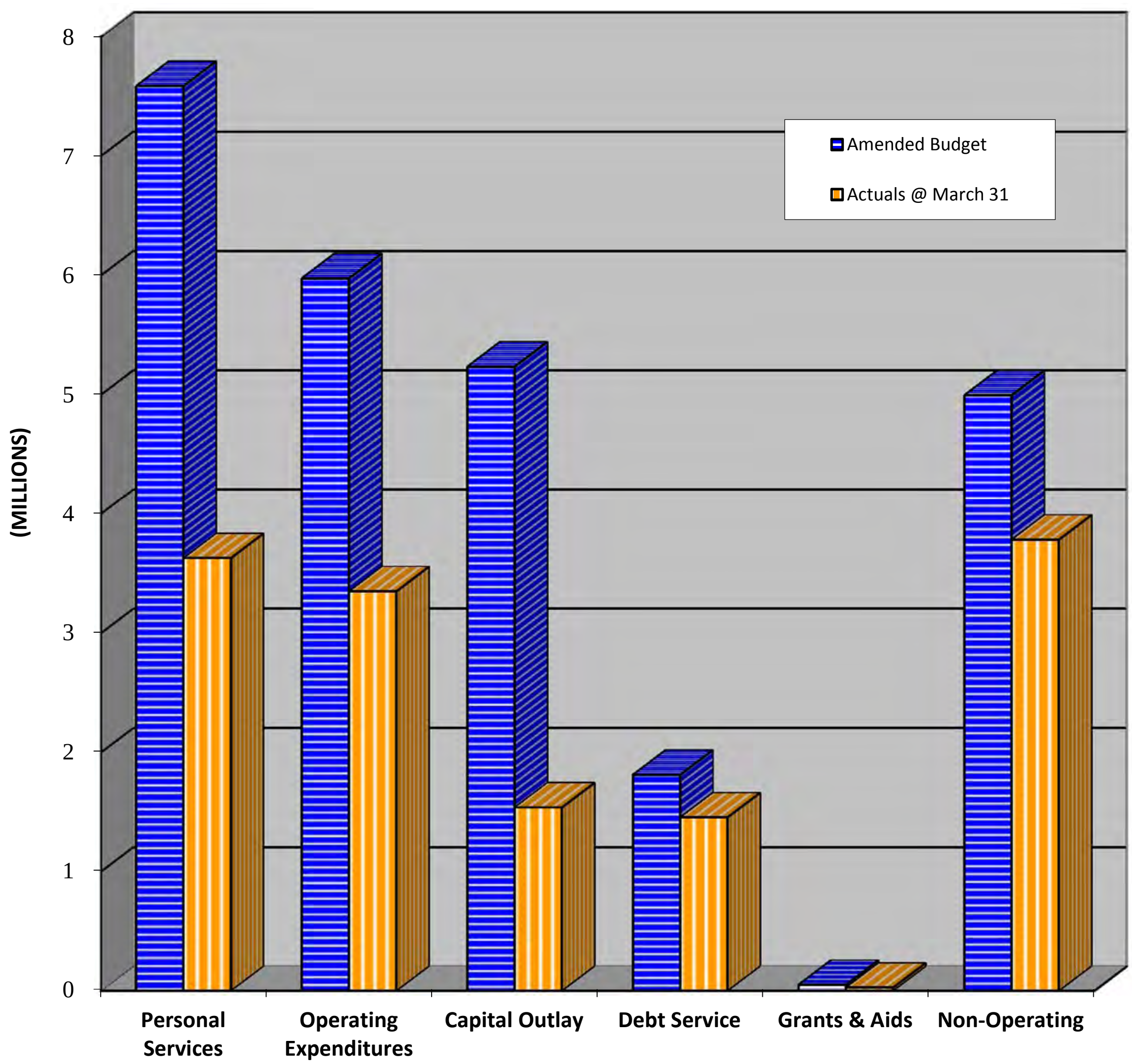
Revenues by Major Category
All City Funds

The City of Alachua's overall revenues are at 53% of budget for the fiscal year. Taxes are at 76% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (39%); Intergovernmental Revenue (45%); Charges for Services (45%); Fines and Forfeitures (31%); Miscellaneous Revenue (281%); and Non-Operating Revenue (50%). Overall, revenues were received as anticipated due to the fact that the majority of taxes are not received until after December and State revenues are received in arrears.



Expenditures by Major Category
All City Funds

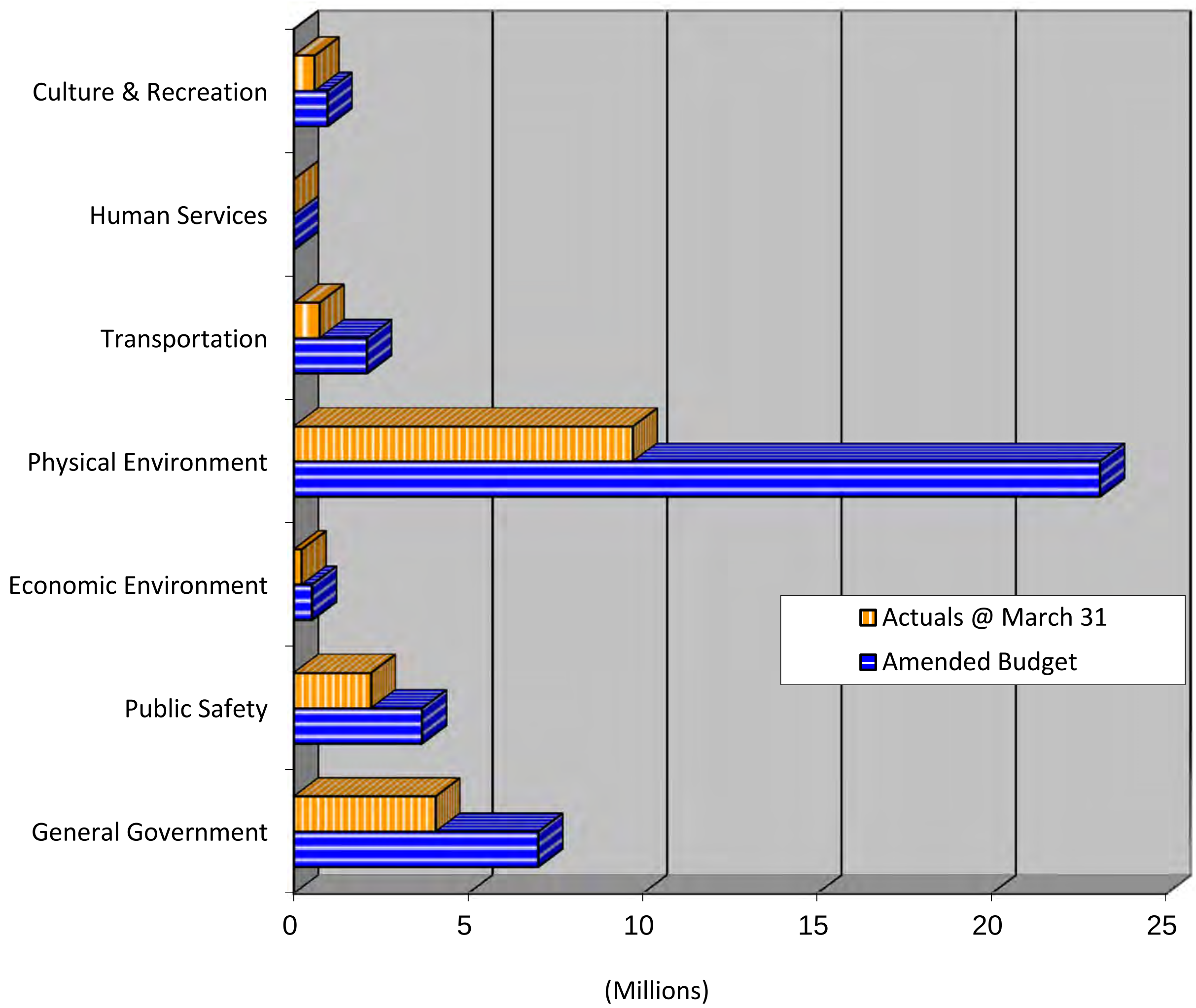
Overall, City expenditures and encumbrances are at 47% of budget for the period. The Personal Services category is at 48% of budget for the fiscal year. The Operating Expenditures category is at 56%, with encumbrances for legal, fire, and solid waste services of approximately $940K. Capital Outlay is at 29%, Debt Service is 80%, Grants & Aids is 55% and Non-Operating Expenditures are at 76%. Encumbrances for future expenditures account for 10.5% (aprox. $1.8M) 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 47% of budget with General Government expenses at 58%, Public Safety at 60%, Economic Environment at 43%, Physical Environment at 42% (Enterprise Funds & solid waste services), Transportation at 35%, and Culture & Recreation at 62%.



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

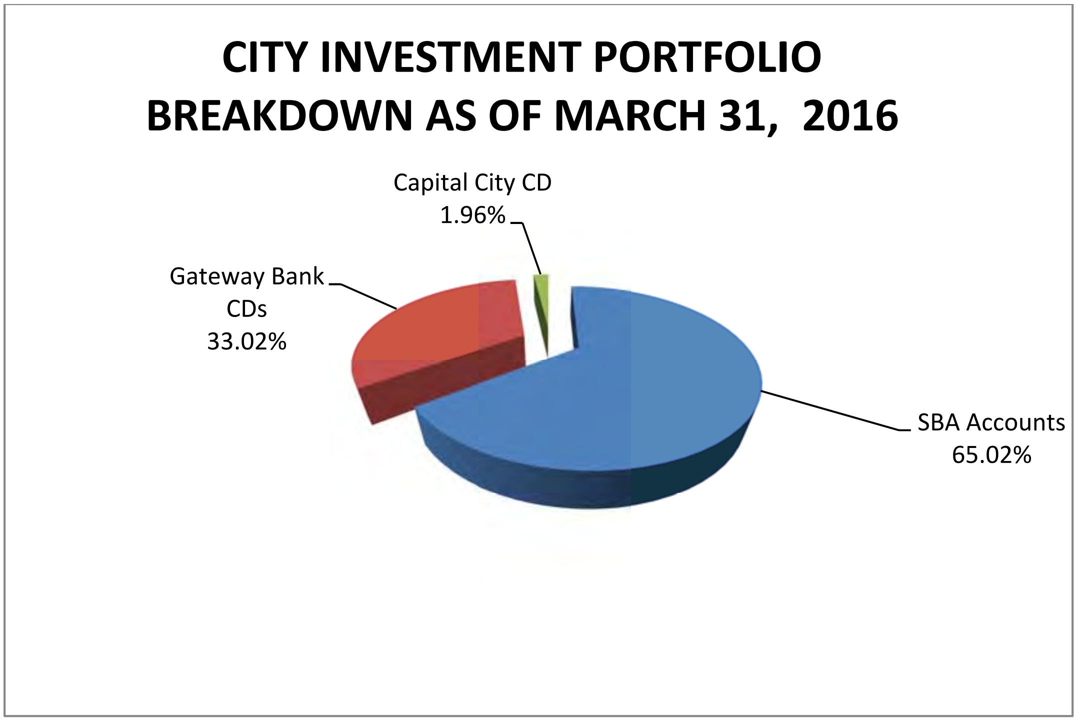
The Rate of Return on Investment refers to the benefits (the profits) to an investor or organization relative to the cost of the initial investment. It is similar to the rate of profit as a measure of profitability.

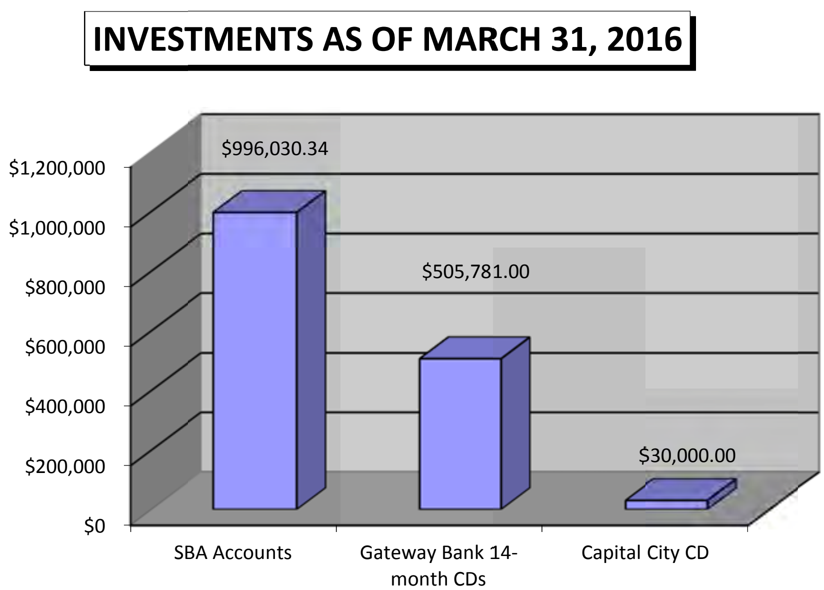
Conclusion

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 March 31, 2016, the City's investment portfolio totaled **$1,531,811.34.** 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 March 31, 2016, the City had cash holdings in several accounts with Capital City Bank, Gateway Bank and Renasant Bank (formerly Alarion & Heritage) that totaled **$16,423,073.90.** 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.
- 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.
- 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	**March 31, 2016 Balance**
Main Operating Account	$12,335,483.02
Payroll Account	$13,046.90
CRA Account	$619,428.62
Police Forfeiture Account	$26,160.92
Section 108 Account	$98,121.41
Ser. 06 Debt Reserve Account	$627,150.27
Deposit Account	$1,490,657.67
Series 2016 Projects	$163,350.00
Explorer Account	$6,358.94
Project Legacy Account	$30,035.78
SRF Repayment Account	$286,736.72
Heritage Oaks Account	$726,543.65
TOTAL	**$16,423,073.90**