FINANCE DEPARTMENT
FISCAL ANALYSIS
FOR THE PERIOD ENDING
APRIL 30, 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.

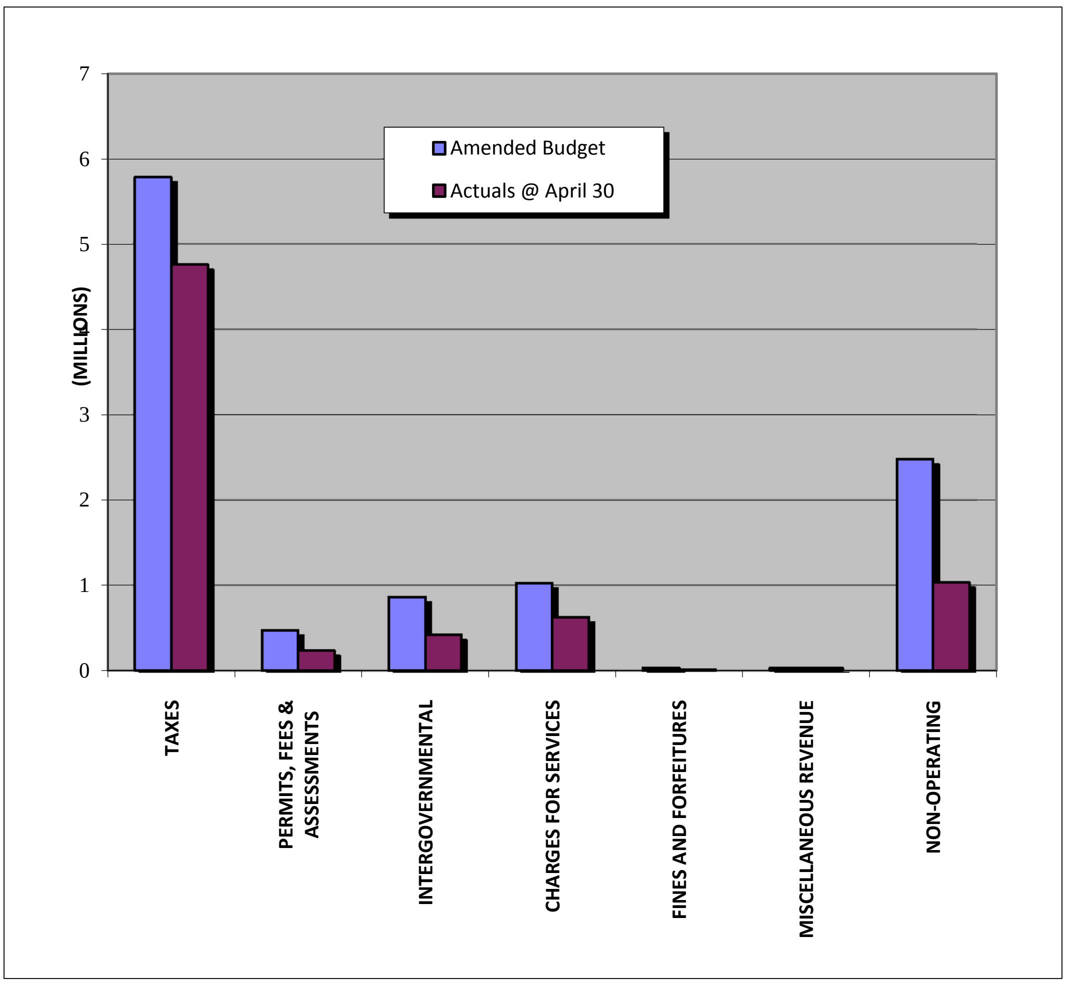
CITY OF ALACHUA **GENERAL FUND**
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING APRIL 30, 2016

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	4,766,110	82%
PERMITS, FEES & ASSESSMENTS	478,000	478,000	237,484	50%
INTERGOVERNMENTAL	854,122	867,122	421,570	49%
CHARGES FOR SERVICES	1,029,450	1,029,450	632,715	61%
FINES AND FORFEITURES	40,000	40,000	13,100	33%
MISCELLANEOUS REVENUE	37,800	37,800	40,351	107%
NON-OPERATING	2,483,394	2,483,394	1,035,559	42%
	10,712,838	10,725,838	7,146,889	67%
EXPENSES:				
GENERAL GOVERNMENT	4,559,124	4,559,124	3,065,184	67%
PUBLIC SAFETY	3,652,537	3,665,537	2,416,222	66%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	812,981	812,981	806,981	99%
TRANSPORTATION	1,007,179	1,007,179	538,702	53%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	681,017	681,017	410,072	60%
	10,712,838	10,725,838	7,237,161	67%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	5,068,646	5,068,646	2,818,420	56%
OPERATING EXPENDITURES	3,447,541	3,422,933	2,538,959	74%
CAPITAL OUTLAY	944,400	980,718	749,044	76%
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	7,237,161	67%

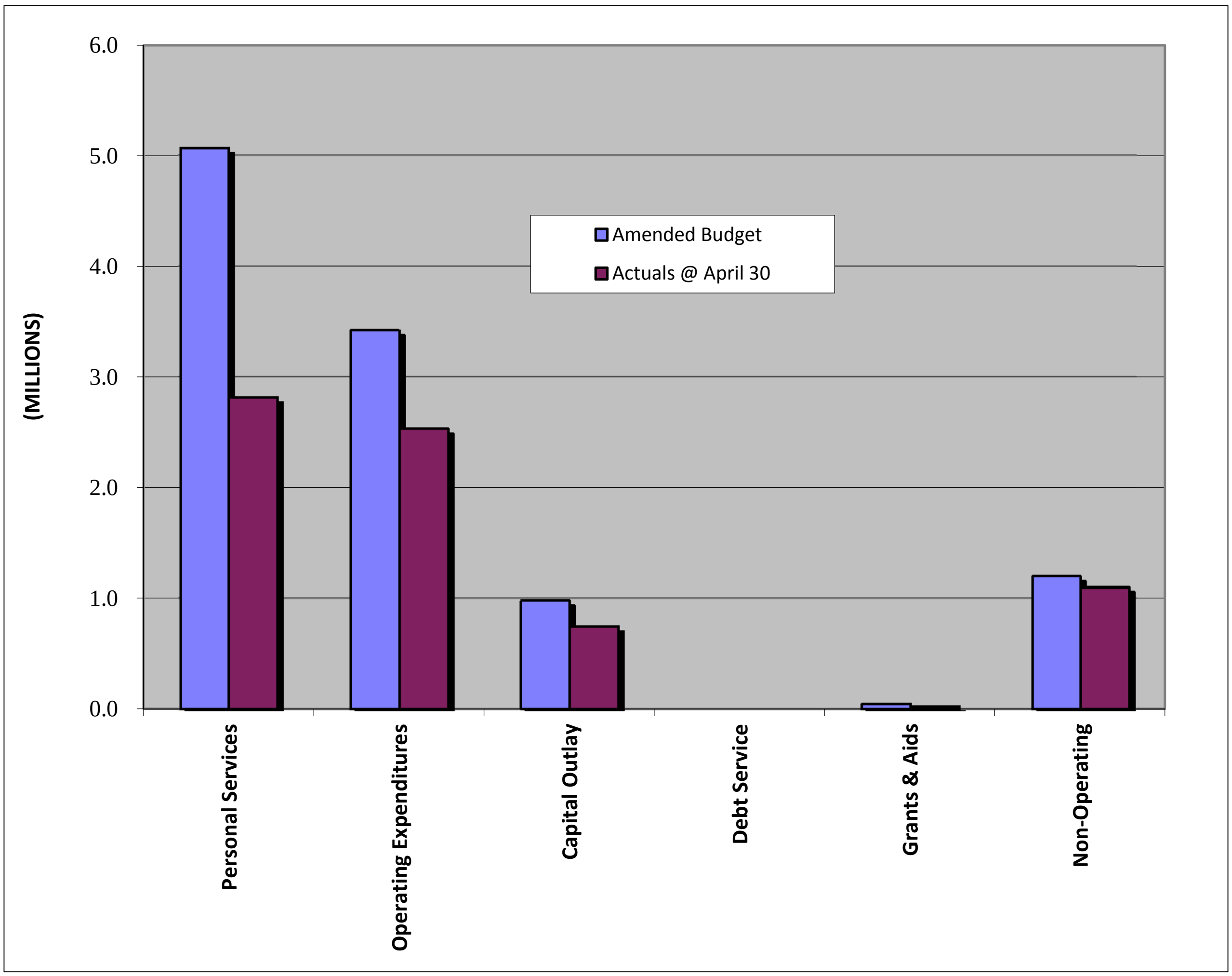
Revenues by Major Category
General Fund

As of April 30, 2016, the City of Alachua collected 67**%** of budgeted General Fund revenues. This is due, primarily, to tax collections being at 82%. 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 50%. The Intergovernmental Revenues are at 49%. Charges for Services are at 61%, Fines & Forfeitures are at 33%, Miscellaneous Revenues are at 107% and Non-Operating Revenues are at 42%.



Expenditures by Major Category
General Fund

Overall, General Fund expenditure categories were at 67%. Personal Services are at 56% with Operating Expenditures at 74%. The Capital Outlay category is at 76%, Grants & Aids are 55% and Non-Operating expenditures are at 92%. Encumbrances for legal, fire, and waste services account for about 11% of the expense line total (aprox. $808K).



CITY OF ALACHUA **GENERAL FUND REVENUES**
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING APRIL 30, 2016

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	3,823,494	95%
LOCAL OPTION FUEL TAXES	219,613	219,613	121,621	55%
UTILITY SERVICES TAXES	1,200,000	1,200,000	610,723	51%
COMMUNICATIONS SERVICES TAXES	311,554	311,554	164,113	53%
LOCAL BUSINESS TAXES	47,000	47,000	46,159	98%
SUBTOTAL	**5,790,072**	**5,790,072**	**4,766,110**	**82%**
PERMITS, FEES AND ASSESSMENTS				
BUILDING PERMITS	190,000	190,000	86,519	46%
FRANCHISE FEES	288,000	288,000	150,965	52%
SUBTOTAL	**478,000**	**478,000**	**237,484**	**50%**
INTERGOVERNMENTAL REVENUE				
STATE-SHARED REVENUES	811,327	824,327	421,570	51%
GRANTS	42,795	42,795	0	0%
SUBTOTAL	**854,122**	**867,122**	**421,570**	**49%**
CHARGES FOR SERVICES				
GENERAL GOVERNMENT	64,025	64,025	57,429	90%
PUBLIC SAFETY	87,205	87,205	49,683	57%
PHYSICAL ENVIRONMENT	852,220	852,220	507,078	60%
TRANSPORTATION	0	0	0	0%
CULTURE & RECREATION	26,000	26,000	18,525	71%
OTHER CHARGES FOR SVCS	0	0	0	0%
SUBTOTAL	**1,029,450**	**1,029,450**	**632,715**	**61%**
FINES & FORFEITURES				
FINES & FORFEITURES	40,000	40,000	13,100	33%
OTHER FINES & FORFEITURES	0	0	0	0%
SUBTOTAL	**40,000**	**40,000**	**13,100**	**33%**
MISCELLANEOUS REVENUE				
INTEREST EARNINGS	5,000	5,000	2,930	59%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	32,800	32,800	37,421	114%
SUBTOTAL	**37,800**	**37,800**	**40,351**	**107%**
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**	**7,146,889**	**67%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING APRIL 30, 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	62,661	59%	0	0%	59%
OPERATING EXPENDITURES	30,888	19,227	62%	0	0%	62%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**137,010**	**81,888**	**60%**	**0**	**0%**	**60%**
CITY MANAGER'S OFFICE						
PERSONAL SERVICES	412,128	247,200	60%	0	0%	60%
OPERATING EXPENDITURES	35,106	10,606	30%	360	1%	31%
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**	**257,806**	**58%**	**360**	**0%**	**58%**
DEPUTY CITY CLERK						
PERSONAL SERVICES	129,959	74,484	57%	0	0%	57%
OPERATING EXPENDITURES	57,295	17,169	30%	21,416	37%	67%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**187,254**	**91,653**	**49%**	**21,416**	**11%**	**60%**
CITY ATTORNEY						
PERSONAL SERVICES	0	0	0%	0	0%	0%
OPERATING EXPENDITURES	188,235	69,339	37%	59,943	32%	69%
TOTAL EXPENDITURES	**188,235**	**69,339**	**37%**	**59,943**	**32%**	**69%**
INFORMATION & TECHNOLOGY SERVICES						
PERSONAL SERVICES	131,050	75,274	57%	0	0%	57%
OPERATING EXPENDITURES	53,782	29,313	55%	154	0%	55%
CAPITAL OUTLAY	57,993	42,409	73%	0	0%	73%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**242,825**	**146,996**	**61%**	**154**	**0%**	**61%**
FINANCE						
PERSONAL SERVICES	331,162	170,924	52%	0	0%	52%
OPERATING EXPENDITURES	64,907	41,165	63%	5,462	8%	72%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**396,069**	**212,089**	**54%**	**5,462**	**1%**	**55%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING APRIL 30, 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	118,906	66%	0	0%	66%
OPERATING EXPENDITURES	42,178	24,089	57%	360	1%	58%
CAPITAL OUTLAY	2,100	1,775	85%	0	0%	85%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**224,467**	**144,770**	**64%**	**360**	**0%**	**65%**
ADMINISTRATIVE SERVICES-FACILITIES MAINTENANCE						
PERSONAL SERVICES	134,709	61,579	46%	0	0%	46%
OPERATING EXPENDITURES	117,500	53,356	45%	7,888	7%	52%
CAPITAL OUTLAY	1,950	1,930	99%	0	0%	99%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**254,159**	**116,865**	**46%**	**7,888**	**3%**	**49%**
GRANTS & CONTRACTS						
PERSONAL SERVICES	60,502	34,501	57%	0	0%	57%
OPERATING EXPENDITURES	6,373	2,425	38%	0	0%	38%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**66,875**	**36,926**	**55%**	**0**	**0%**	**55%**
CP&D-PLANNING & DEVELOPMENT						
PERSONAL SERVICES	315,083	179,055	57%	0	0%	57%
OPERATING EXPENDITURES	114,428	28,190	25%	6,330	6%	30%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**429,511**	**207,245**	**48%**	**6,330**	**1%**	**50%**
COMPLIANCE & RISK MANAGEMENT						
PERSONAL SERVICES	268,189	139,020	52%	0	0%	52%
OPERATING EXPENDITURES	52,955	6,411	12%	360	1%	13%
CAPITAL OUTLAY	25,056	24,775	99%	0	0%	99%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**346,200**	**170,206**	**49%**	**360**	**0%**	**49%**
CP&D-BEAUTIFICATION BOARD						
OPERATING EXPENDITURES	8,000	3,300	41%	3,275	41%	82%
TOTAL EXPENDITURES	**8,000**	**3,300**	**41%**	**3,275**	**41%**	**82%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING APRIL 30, 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	44,689	47%	9,630	10%	57%
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**	**1,235,999**	**76%**	**184,554**	**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	399,602	49%	407,379	50%	99%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**812,981**	**399,602**	**49%**	**407,379**	**50%**	**99%**
PS-PUBLIC WORKS						
PERSONAL SERVICES	359,174	200,440	56%	0	0%	56%
OPERATING EXPENDITURES	264,410	103,506	39%	22,067	8%	47%
CAPITAL OUTLAY	383,595	168,802	44%	43,887	11%	55%
DEBT SERVICE	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**1,007,179**	**472,748**	**47%**	**65,954**	**7%**	**53%**
FIRE RESCUE SERVICES						
OPERATING EXPENDITURES	678,769	328,569	48%	341,162	50%	99%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**678,769**	**328,569**	**48%**	**341,162**	**50%**	**99%**
BUILDING INSPECTIONS						
PERSONAL SERVICES	159,100	91,180	57%	0	0%	57%
OPERATING EXPENDITURES	31,926	10,935	34%	480	2%	36%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**191,026**	**102,115**	**53%**	**480**	**0%**	**54%**
APD-PATROL & ADMIN						
PERSONAL SERVICES	1,862,492	1,025,472	55%	0	0%	55%
OPERATING EXPENDITURES	383,218	208,241	54%	21,056	5%	60%
CAPITAL OUTLAY	240,024	136,284	57%	93,686	39%	96%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**2,485,734**	**1,369,997**	**55%**	**114,742**	**5%**	**60%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING APRIL 30, 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	142,936	54%	0	0%	54%
OPERATING EXPENDITURES	12,000	4,152	35%	0	0%	35%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**277,219**	**147,088**	**53%**	**0**	**0%**	**53%**
APD-SCHOOL CROSSING GUARDS						
PERSONAL SERVICES	0	0	0%	0	0%	0%
OPERATING EXPENDITURES	27,789	11,934	43%	0	0%	43%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**27,789**	**11,934**	**43%**	**0**	**0%**	**43%**
APD-EXPLORERS PROGRAM						
OPERATING EXPENDITURES	2,000	135	7%	0	0%	7%
TOTAL EXPENDITURES	**2,000**	**135**	**7%**	**0**	**0%**	**7%**
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	194,788	57%	0	0%	57%
OPERATING EXPENDITURES	339,449	185,621	55%	29,663	9%	63%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**681,017**	**380,409**	**56%**	**29,663**	**4%**	**60%**
GENERAL FUND	**10,725,838**	**5,987,679**	**56%**	**1,249,482**	**12%**	**67%**

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	5,349	76%
INTERGOVERNMENTAL REVENUE	263,713	263,713	265,607	101%
CHARGES FOR SERVICES	4,500	4,500	1,525	34%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	310	310	26,663	8601%
NON-OPERATING	326,195	326,195	200,897	62%
	601,718	601,718	500,041	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	255,540	48%
PHYSICAL ENVIRONMENT	12,200	12,200	4,755	39%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	47,100	47,100	16,096	34%
	601,718	601,718	278,943	46%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	18,810	18,810	5,874	31%
OPERATING EXPENDITURES	287,943	301,884	172,533	57%
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	278,943	46%

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SPECIAL REVENUE FUNDS REVENUE

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	5,349	76%
SUBTOTAL	**7,000**	**7,000**	**5,349**	**76%**
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	1,525	34%
OTHER MISCELLANEOUS CHARGES	0	0	0	0%
SUBTOTAL	**4,500**	**4,500**	**1,525**	**34%**
MISCELLANEOUS REVENUE				
INTEREST INCOME	310	310	117	38%
RENTALS AND LEASES	0	0	3,100	NA+
CONTRIBUTIONS AND DONATIONS	0	0	19,760	NA+
OTHER MISCELLANEOUS REVENUE	0	0	3,686	NA+
SUBTOTAL	**310**	**310**	**26,663**	**8601%**
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**	**500,041**	**83%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING APRIL 30, 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%	3,135	26%	39%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**12,200**	**1,620**	**13%**	**3,135**	**26%**	**39%**
DONATION FUND						
OPERATING EXPENDITURES	46,074	11,908	26%	0	0%	26%
CAPITAL OUTLAY	4,359	4,188	96%	0	0%	96%
NON OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**50,433**	**16,096**	**32%**	**0**	**0%**	**32%**
CRA FUND						
PERSONAL SERVICES	18,810	5,874	31%	0	0%	31%
OPERATING EXPENDITURES	231,470	99,996	43%	53,322	23%	66%
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**	**158,768**	**30%**	**96,772**	**18%**	**48%**
SPECIAL REVENUE FUNDS	**601,718**	**179,036**	**30%**	**99,907**	**17%**	**46%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING APRIL 30, 2016

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 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	75	NA+
NON-OPERATING	570,737	7,705,643	570,737	7%
	570,737	7,705,643	570,812	7%
EXPENSES:				
GENERAL GOVERNMENT	570,737	7,705,643	422,535	5%
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	7,705,643	422,535	5%
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	7,705,643	422,535	5%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	0	0	0	0%
POWER COSTS	0	0	0	0%
	570,737	7,705,643	422,535	5%

CITY OF ALACHUA **DEBT SERVICE FUND REVENUES**
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING APRIL 30, 2016

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	75	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	**0**	**0**	**75**	**0%**
NON OPERATING				
CONTRIBUTIONS FROM ENTERPRISE	54,742	54,742	54,742	100%
DEBT PROCEEDS	0	7,134,906	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**	**7,705,643**	**570,737**	**7%**
DEBT SERVICE FUND	**570,737**	**7,705,643**	**570,812**	**7%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING APRIL 30, 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	7,548,488	413,583	5%	0	0%	5%
NON OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**7,548,488**	**413,583**	**5%**	**0**	**0%**	**5%**
DEBT SERVICE FUND	**7,705,643**	**422,535**	**5%**	**0**	**0%**	**5%**

CITY OF ALACHUA **CAPITAL PROJECTS FUNDS**
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING APRIL 30, 2016

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	7,207,794	586,198	8%
	2,375,387	8,177,806	918,233	11%
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	6,045,000	305,204	5%
	2,375,387	8,177,806	578,568	7%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	388,062	388,860	13,213	3%
CAPITAL OUTLAY	1,987,325	7,486,527	495,970	7%
DEBT SERVICE	0	302,419	69,385	0%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	0	0	0	0%
POWER COSTS	0	0	0	0%
	2,375,387	8,177,806	578,568	7%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING APRIL 30, 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	5,802,419	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**	**7,207,794**	**586,198**	**8%**
CAPITAL PROJECTS FUNDS	**2,375,387**	**8,177,806**	**918,233**	**11%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING APRIL 30, 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%
OTHER DEBT COST	302,419	67,305	22%	2,080	1%	23%
CAPITAL OUTLAY	5,732,856	184,432	3%	48,341	1%	4%
TOTAL EXPENDITURES	**6,037,090**	**253,383**	**4%**	**50,421**	**1%**	**5%**
CAPITAL PROJECT FUNDS	**8,177,806**	**528,147**	**6%**	**50,421**	**1%**	**7%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING APRIL 30, 2016

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 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	10,576,203	53%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	268,851	268,851	836,135	311%
NON-OPERATING	1,255,962	1,255,962	0	0%
	21,550,228	21,550,228	11,412,338	53%
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	9,859,328	46%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	21,550,228	21,550,228	9,859,328	46%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	1,507,216	1,507,216	846,750	56%
OPERATING EXPENDITURES	1,560,153	1,560,153	789,763	51%
CAPITAL OUTLAY	1,984,913	1,984,913	259,402	13%
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	4,425,239	38%
	21,550,228	21,550,228	9,859,328	46%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING APRIL 30, 2016

ENTERPRISE FUNDS REVENUE

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	8,434,020	51%
PHYSICAL ENVIRONMENT-WATER	1,331,307	1,331,307	861,898	65%
PHYSICAL ENVIRONMENT-WASTEWATER	2,028,106	2,028,106	1,246,785	61%
PHYSICAL ENVIRONMENT-MOSQUITO	56,047	56,047	33,500	60%
SUBTOTAL	**20,025,415**	**20,025,415**	**10,576,203**	**53%**
MISCELLANEOUS REVENUE				
INTEREST EARNINGS	2,600	2,600	349	13%
RENTS & ROYALTIES	28,544	28,544	72,091	253%
OTHER MISCELLANEOUS REVENUE	237,707	237,707	763,695	321%
SUBTOTAL	**268,851**	**268,851**	**836,135**	**311%**
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**	**11,412,338**	**53%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING APRIL 30, 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	401,010	54%	0	0%	54%
OPERATING EXPENDITURES	415,337	150,002	36%	54,155	13%	49%
CAPITAL OUTLAY	1,415,138	168,893	12%	0	0%	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	4,425,239	38%	0	0%	38%
TOTAL EXPENDITURES	**17,742,840**	**7,600,497**	**43%**	**54,155**	**0%**	**43%**
WATER UTILITY						
PERSONAL SERVICES	368,376	216,598	59%	0	0%	59%
OPERATING EXPENDITURES	423,910	164,164	39%	25,844	6%	45%
CAPITAL OUTLAY	393,900	44,765	11%	0	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**	**792,213**	**50%**	**25,844**	**2%**	**52%**
WASTEWATER UTILITY						
PERSONAL SERVICES	394,853	228,200	58%	0	0%	58%
OPERATING EXPENDITURES	695,596	316,854	46%	61,182	9%	54%
CAPITAL OUTLAY	175,875	17,593	10%	28,151	16%	26%
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**	**1,264,892**	**58%**	**89,333**	**4%**	**62%**
MOSQUITO CONTROL						
PERSONAL SERVICES	6,111	942	15%	0	0%	15%
OPERATING EXPENDITURES	25,310	16,070	63%	1,492	6%	69%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON OPERATING	15,890	13,890	87%	0	0%	87%
TOTAL EXPENDITURES	**47,311**	**30,902**	**65%**	**1,492**	**3%**	**68%**
ENTERPRISE FUNDS	**21,550,228**	**9,688,504**	**45%**	**170,824**	**1%**	**46%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING APRIL 30, 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	6,142,335	1,389,276	23%
	1,556,104	6,142,335	1,389,536	23%
EXPENSES:				
GENERAL GOVERNMENT	1,556,104	6,142,335	857,518	14%
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	6,142,335	857,518	14%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	992,348	992,348	531,599	54%
OPERATING EXPENDITURES	288,878	288,878	152,530	53%
CAPITAL OUTLAY	124,878	4,624,878	48,389	1%
DEBT SERVICE	0	86,231	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	6,142,335	857,518	14%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING APRIL 30, 2016

INTERNAL SERVICE FUND REVENUES

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%
SERIES 2016 DEBT PROCEEDS	0	4,586,231	0	0%
INTERFUND TRANSFER	1,389,016	1,389,016	1,389,276	100%
FUND BALANCE & UNDER COLLECTION	167,088	167,088	0	0%
SUBTOTAL	**1,556,104**	**6,142,335**	**1,389,276**	**23%**
INTERNAL SERVICE FUND	**1,556,104**	**6,142,335**	**1,389,536**	**23%**

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING APRIL 30, 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	123,330	56%	0	0%	56%
OPERATING EXPENDITURES	27,515	9,847	36%	0	0%	36%
CAPITAL OUTLAY	26,874	6,850	25%	32,694	122%	147%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**272,932**	**140,027**	**51%**	**32,694**	**12%**	**63%**
FINANCE / UTILITY BILLING						
PERSONAL SERVICES	241,470	140,516	58%	0	0%	58%
OPERATING EXPENDITURES	143,162	77,406	54%	9,899	7%	61%
CAPITAL OUTLAY	11,875	0	0%	0	0%	0%
NON-OPERATING	125,000	125,000	100%	0	0%	100%
TOTAL EXPENDITURES	**521,507**	**342,922**	**66%**	**9,899**	**2%**	**68%**
PUBLIC SERVICES / UTILITY ADMINISTRATION						
PERSONAL SERVICES	484,488	238,061	49%	0	0%	49%
OPERATING EXPENDITURES	100,229	36,915	37%	13,216	13%	50%
CAPITAL OUTLAY	86,129	8,845	10%	0	0%	10%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**670,846**	**283,821**	**42%**	**13,216**	**2%**	**44%**
PUBLIC SERVICES-WAREHOUSE OPERATIONS						
PERSONAL SERVICES	47,847	29,692	62%	0	0%	62%
OPERATING EXPENDITURES	17,972	5,247	29%	0	0%	29%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	**65,819**	**34,939**	**53%**	**0**	**0%**	**53%**
INTERNAL SERVICE FUND RESERVES						
NON-OPERATING	25,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	**25,000**	**0**	**0%**	**0**	**0%**	**0%**
CP OPS/WAREHOUSE						
CAPITAL OUTLAY	4,500,000	0	0%	0	0%	0%
OTHER DEBT COSTS	86,231	0	0%	0	0%	0%
TOTAL EXPENDITURES	**4,586,231**	**0**	**0%**	**0**	**0%**	**0%**
INTERNAL SERVICE FUND	**6,142,335**	**801,709**	**13%**	**55,809**	**1%**	**14%**

CITY OF ALACHUA **ALL CITY FUNDS**

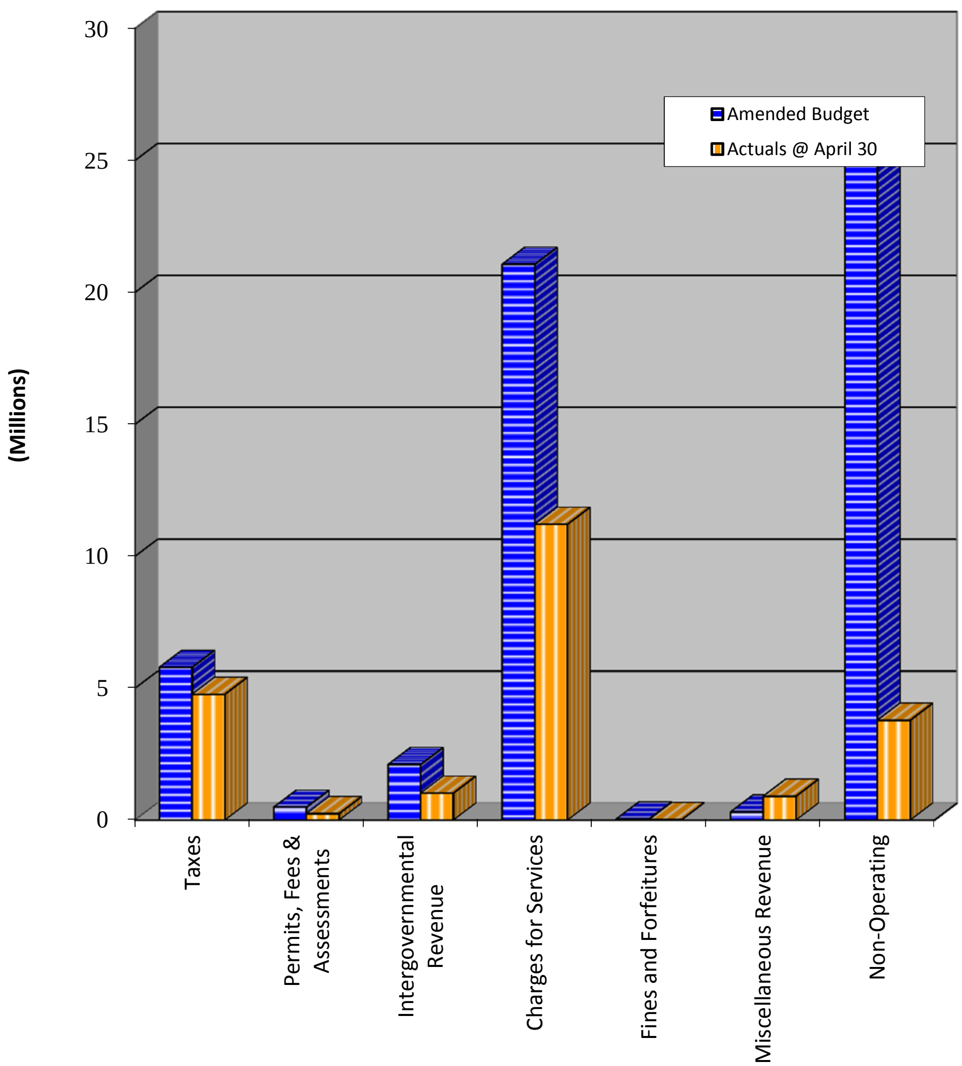
FINANCE DEPARTMENT ANALYSIS

FOR THE PERIOD ENDING APRIL 30, 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	4,766,110	82%
PERMITS, FEES & ASSESSMENTS	485,000	485,000	242,833	50%
INTERGOVERNMENTAL	2,087,847	2,100,847	1,019,212	49%
CHARGES FOR SERVICES	21,059,365	21,059,365	11,210,443	53%
FINES AND FORFEITURES	40,000	40,000	13,100	33%
MISCELLANEOUS REVENUE	306,961	306,961	903,484	294%
NON-OPERATING	7,597,767	25,121,323	3,782,667	15%
	37,367,012	54,903,568	21,937,849	40%
EXPENSES:				
GENERAL GOVERNMENT	6,999,580	18,720,717	4,345,237	23%
PUBLIC SAFETY	3,665,594	3,678,594	2,418,774	66%
ECONOMIC ENVIRONMENT	526,945	526,945	255,540	48%
PHYSICAL ENVIRONMENT	23,102,004	23,102,004	10,671,231	46%
TRANSPORTATION	2,102,191	2,102,191	811,899	39%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	970,698	6,773,117	731,372	11%
	37,367,012	54,903,568	19,234,053	35%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	7,587,020	7,587,020	4,202,643	55%
OPERATING EXPENDITURES	5,972,577	5,962,708	3,666,998	61%
CAPITAL OUTLAY	5,227,201	15,248,780	1,603,701	11%
DEBT SERVICE	1,812,511	9,336,067	1,525,417	16%
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	4,425,239	38%
	37,367,012	54,903,568	19,234,053	35%

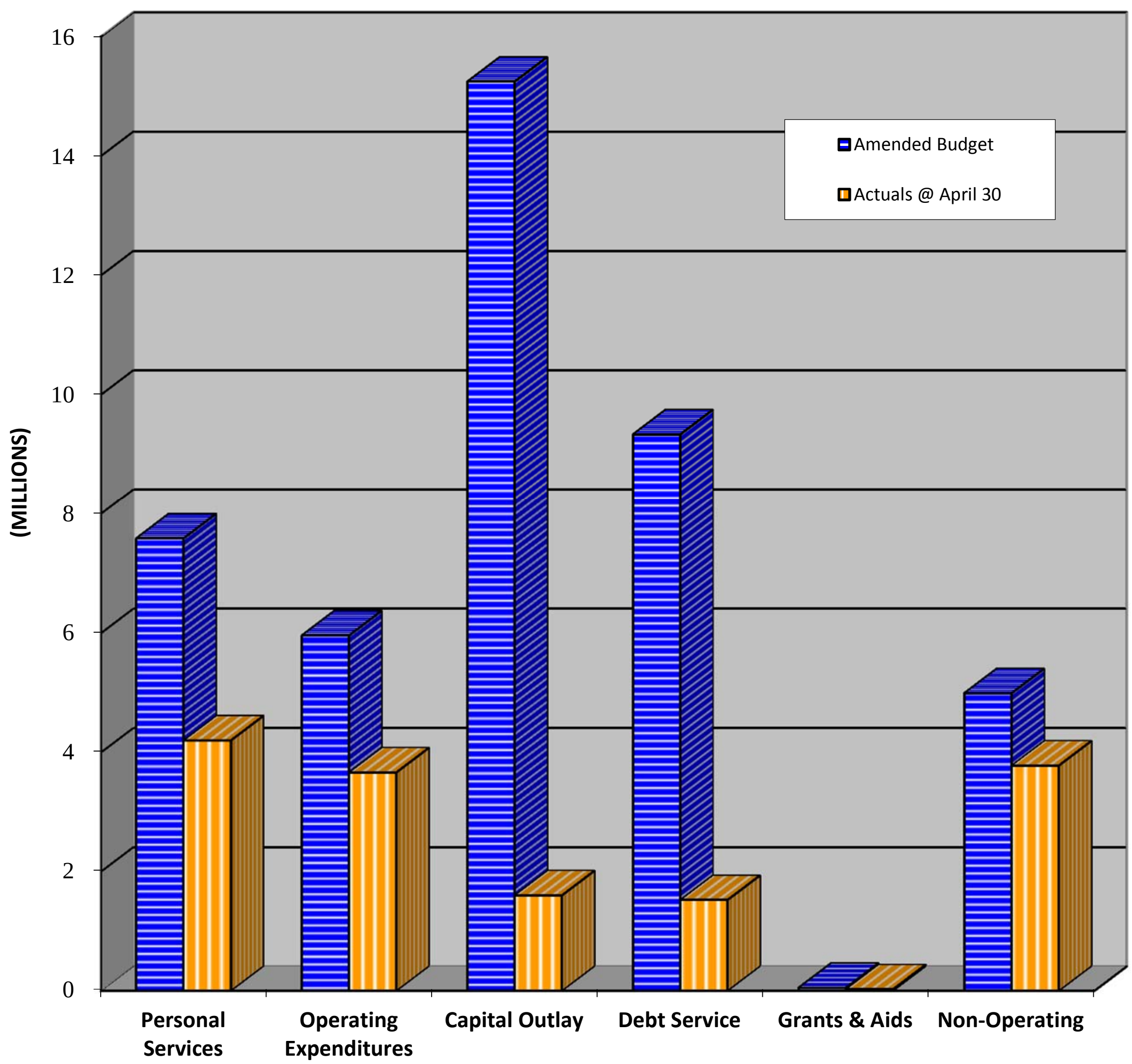
Revenues by Major Category
All City Funds

The City of Alachua's overall revenues are at 40% of budget for the fiscal year. Taxes are at 82% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (50%); Intergovernmental Revenue (49%); Charges for Services (53%); Fines and Forfeitures (33%); Miscellaneous Revenue (294%); and Non-Operating Revenue (15%). 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

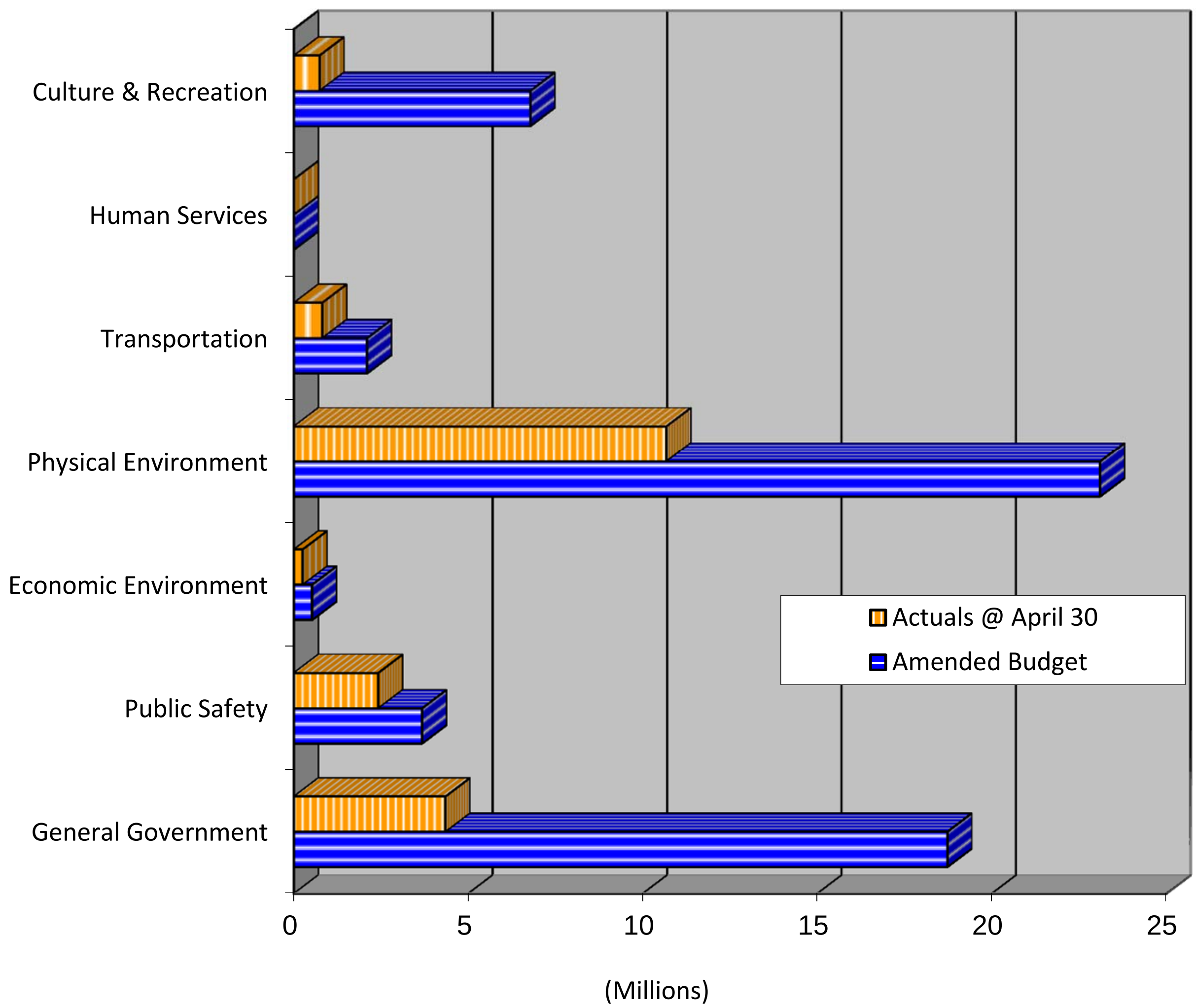
Overall, City expenditures and encumbrances are at 35% of budget for the period. The Personal Services category is at 55% of budget for the fiscal year. The Operating Expenditures category is at 61%, with encumbrances for legal, fire, and solid waste services of approximately $808K. Capital Outlay is at 11%, Debt Service is 16%, Grants & Aids is 55% and Non-Operating Expenditures are at 76%. Encumbrances for future expenditures account for 8.5% (aprox. $1.6M) 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 35% of budget with General Government expenses at 23%, Public Safety at 66%, Economic Environment at 48%, Physical Environment at 46% (Enterprise Funds & solid waste services), Transportation at 39%, and Culture & Recreation at 11%.



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

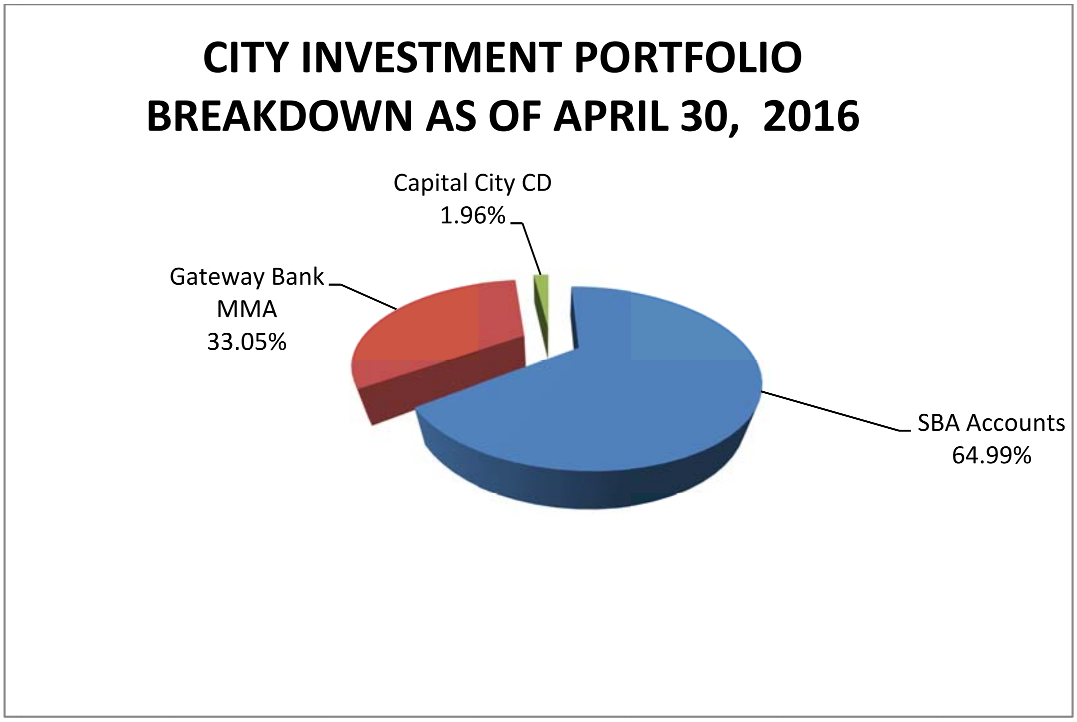
The Rate of Return on Investment refers to the benefits (the profits) to an investor or organization relative to the cost of the initial investment. It is similar to the rate of profit as a measure of profitability.

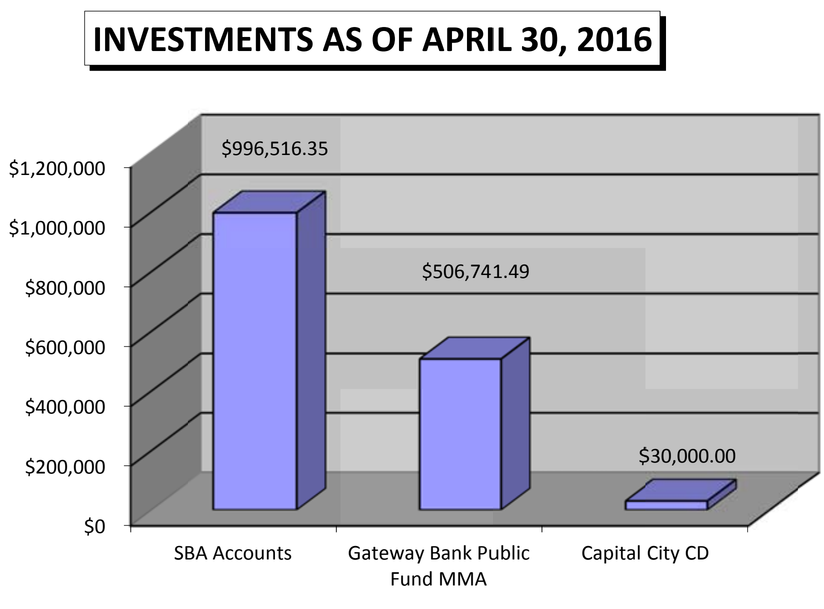
Conclusion

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 April 30, 2016, the City's investment portfolio totaled **$1,533,257.84.** The portfolio consists of: two State Board of Administration Investment Pool (SBA) accounts, one money market account and a certificate of deposit account. The graphs below illustrate the breakdown, by percentage, of each investment.





INVESTMENTS AND CASH

As of April 30, 2016, the City had cash holdings in several accounts with Capital City Bank, Gateway Bank and Renasant Bank (formerly Alarion & Heritage) that totaled **$26,779,086.06.** 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	April 30, 2016 Balance
Main Operating Account	$12,730,463.07
Payroll Account	$15,699.72
CRA Account	$575,392.58
Police Forfeiture Account	$26,160.92
Section 108 Account	$122,826.62
Ser. 06 Debt Reserve Account	$627,160.55
Deposit Account	$1,490,657.67
Series 2016 Projects	$10,134,659.75
Explorer Account	$6,358.94
Project Legacy Account	$29,196.46
SRF Repayment Account	$293,966.13
Heritage Oaks Account	$726,543.65
TOTAL	**$26,779,086.06**