



City of
ALACHUA

THE GOOD LIFE COMMUNITY

**FINANCE DEPARTMENT
FISCAL ANALYSIS
FOR THE PERIOD ENDING
JULY 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
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JULY 31, 2016

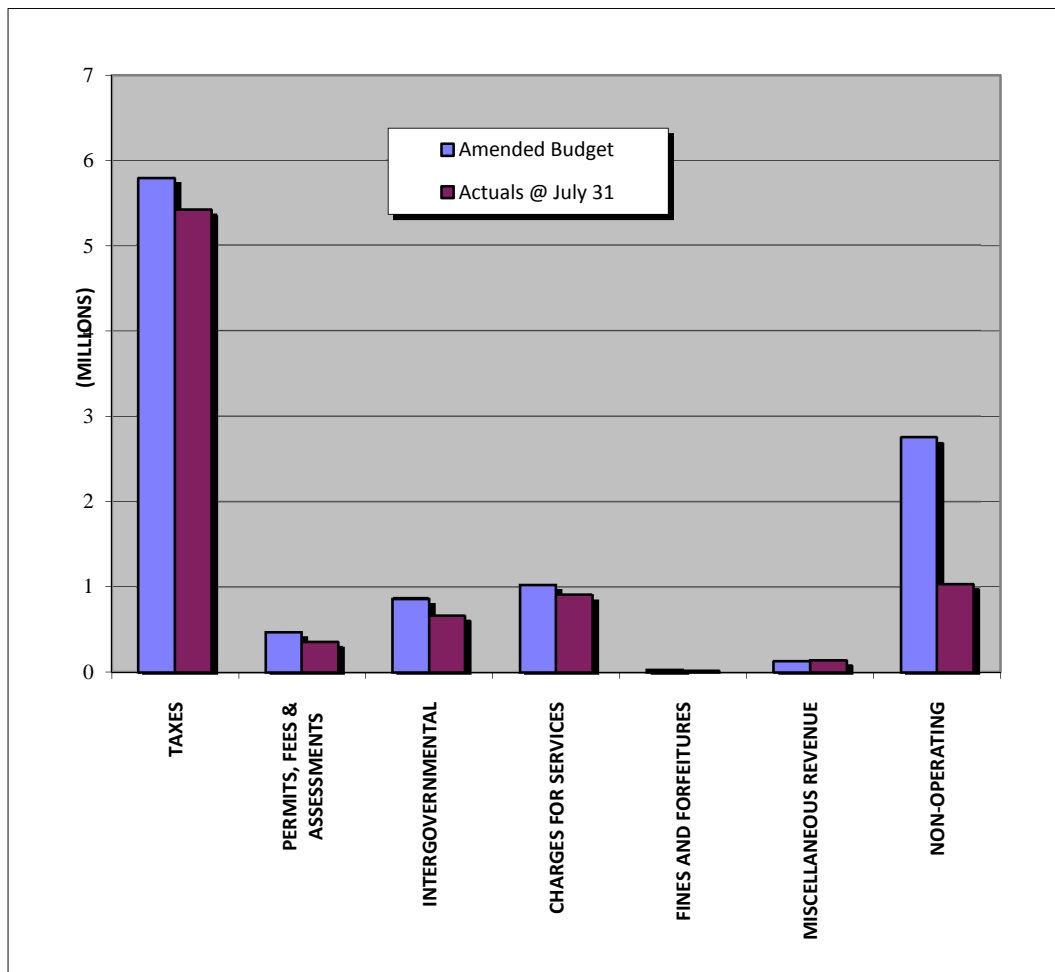
GENERAL FUND

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 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	5,418,808	94%
PERMITS, FEES & ASSESSMENTS	478,000	478,000	358,297	75%
INTERGOVERNMENTAL	854,122	868,744	666,741	77%
CHARGES FOR SERVICES	1,029,450	1,029,450	909,198	88%
FINES AND FORFEITURES	40,000	40,000	22,053	55%
MISCELLANEOUS REVENUE	37,800	137,800	152,058	110%
NON-OPERATING	2,483,394	2,753,522	1,035,559	38%
	10,712,838	11,097,588	8,562,714	77%
EXPENSES:				
GENERAL GOVERNMENT	4,559,124	4,731,714	3,840,786	81%
PUBLIC SAFETY	3,652,537	3,839,958	3,015,624	79%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	812,981	812,981	806,981	99%
TRANSPORTATION	1,007,179	1,016,918	850,756	84%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	681,017	696,017	556,464	80%
	10,712,838	11,097,588	9,070,611	82%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	5,068,646	5,068,646	3,974,393	78%
OPERATING EXPENDITURES	3,447,541	3,457,232	2,971,026	86%
CAPITAL OUTLAY	944,400	1,170,579	885,093	76%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	50,450	50,450	27,648	55%
NON-OPERATING	1,201,801	1,350,681	1,212,451	90%
POWER COSTS	0	0	0	0%
	10,712,838	11,097,588	9,070,611	82%

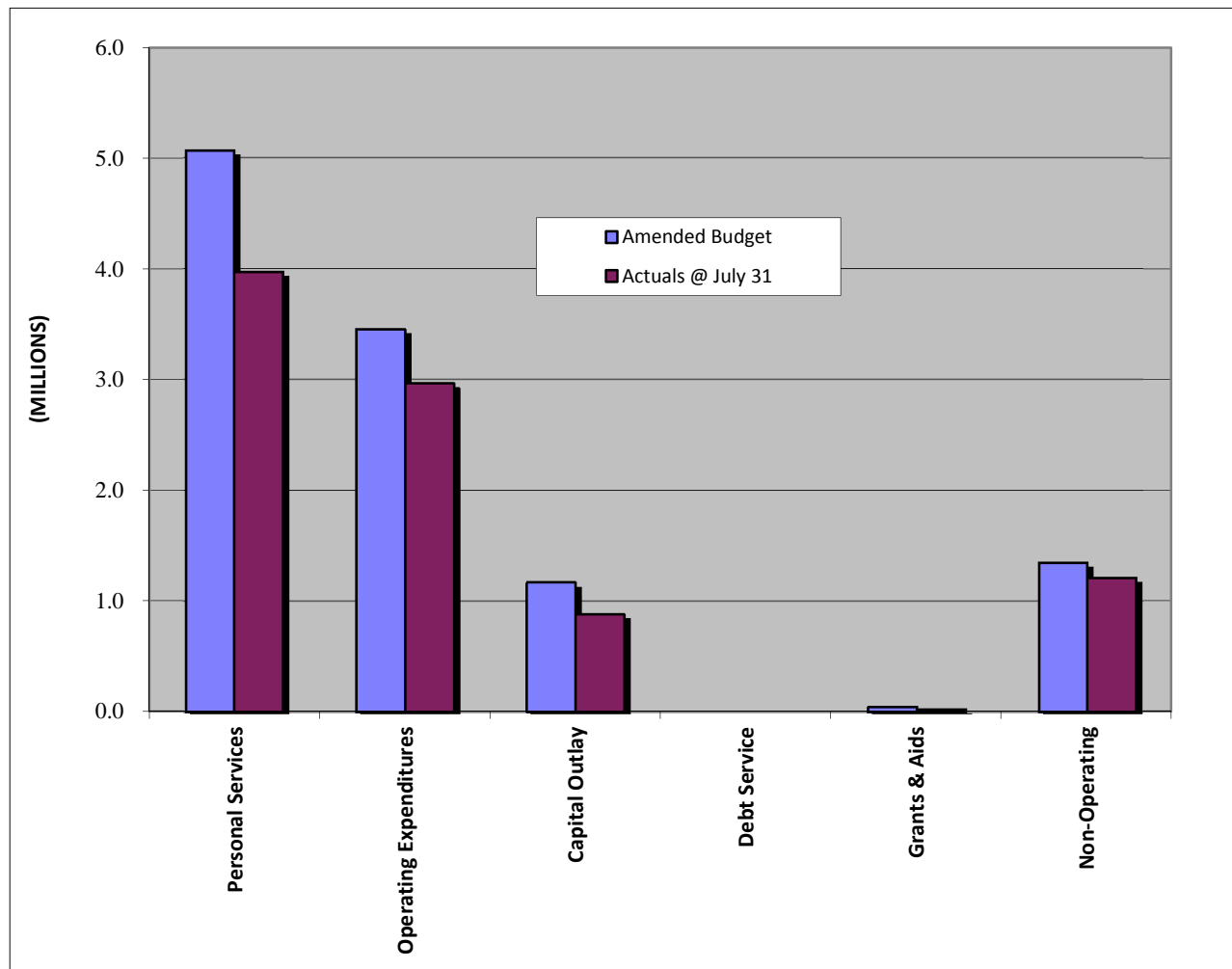
Revenues by Major Category General Fund

As of July 31, 2016, the City of Alachua collected 77% of budgeted General Fund revenues. This is due, primarily, to tax collections being at 94%. 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 75%. The Intergovernmental Revenues are at 77%. Charges for Services are at 88%, Fines & Forfeitures are at 55%, Miscellaneous Revenues are at 110% and Non-Operating Revenues are at 38%.



Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 82%. Personal Services are at 78% with Operating Expenditures at 86%. The Capital Outlay category is at 76%, Grants & Aids are 55% and Non-Operating expenditures are at 90%. Encumbrances for legal, fire, and waste services account for about 5% of the expense line total (aprox. \$492K).



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GENERAL FUND REVENUES

REVENUE SOURCE	FY 15/16 APPROVED BUDGET	FY 15/16 AMENDED BUDGET	YEAR TO DATE FY 15/16	PERCENT COLLECTED
<u>TAXES</u>				
AD VALOREM TAXES	4,011,905	4,011,905	3,977,998	99%
LOCAL OPTION FUEL TAXES	219,613	219,613	186,481	85%
UTILITY SERVICES TAXES	1,200,000	1,200,000	941,544	78%
COMMUNICATIONS SERVICES TAXES	311,554	311,554	264,999	85%
LOCAL BUSINESS TAXES	47,000	47,000	47,786	102%
SUBTOTAL	5,790,072	5,790,072	5,418,808	94%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
BUILDING PERMITS	190,000	190,000	136,096	72%
FRANCHISE FEES	288,000	288,000	222,201	77%
SUBTOTAL	478,000	478,000	358,297	75%
<u>INTERGOVERNMENTAL REVENUE</u>				
STATE-SHARED REVENUES	811,327	811,327	653,741	81%
GRANTS	42,795	57,417	13,000	23%
SUBTOTAL	854,122	868,744	666,741	77%
<u>CHARGES FOR SERVICES</u>				
GENERAL GOVERNMENT	64,025	64,025	76,488	119%
PUBLIC SAFETY	87,205	87,205	77,070	88%
PHYSICAL ENVIRONMENT	852,220	852,220	726,356	85%
TRANSPORTATION	0	0	0	0%
CULTURE & RECREATION	26,000	26,000	29,284	113%
OTHER CHARGES FOR SVCS	0	0	0	0%
SUBTOTAL	1,029,450	1,029,450	909,198	88%
<u>FINES & FORFEITURES</u>				
FINES & FORFEITURES	40,000	40,000	22,053	55%
OTHER FINES & FORFEITURES	0	0	0	0%
SUBTOTAL	40,000	40,000	22,053	55%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	5,000	5,000	5,823	116%
RENTS & ROYALTIES	0	100,000	100,100	100%
OTHER MISCELLANEOUS REVENUE	32,800	32,800	46,135	141%
SUBTOTAL	37,800	137,800	152,058	110%
<u>NON OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	1,821,117	1,821,117	910,559	50%
CAPITAL LEASE PROCEEDS	0	270,128	0	0%
OPERATING TRANSFERS IN	125,000	125,000	125,000	100%
FUND BALANCE & UNDER COLLECTION	537,277	537,277	0	0%
SUBTOTAL	2,483,394	2,753,522	1,035,559	38%
GENERAL FUND	10,712,838	11,097,588	8,562,714	77%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
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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	88,399	83%	0	0%	83%
OPERATING EXPENDITURES	30,888	25,248	82%	0	0%	82%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	137,010	113,647	83%	0	0%	83%
CITY MANAGER'S OFFICE						
PERSONAL SERVICES	412,128	341,717	83%	0	0%	83%
OPERATING EXPENDITURES	35,106	19,623	56%	206	1%	56%
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	361,340	81%	206	0%	81%
DEPUTY CITY CLERK						
PERSONAL SERVICES	129,959	104,432	80%	0	0%	80%
OPERATING EXPENDITURES	54,133	40,751	75%	1,205	2%	78%
CAPITAL OUTLAY	3,162	3,237	0%	2	0%	102%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	187,254	148,420	79%	1,207	1%	80%
CITY ATTORNEY						
PERSONAL SERVICES	0	0	0%	0	0%	0%
OPERATING EXPENDITURES	188,235	99,750	53%	40,626	22%	75%
TOTAL EXPENDITURES	188,235	99,750	53%	40,626	22%	75%
INFORMATION & TECHNOLOGY SERVICES						
PERSONAL SERVICES	131,050	105,566	81%	0	0%	81%
OPERATING EXPENDITURES	55,782	44,378	80%	0	0%	80%
CAPITAL OUTLAY	55,993	42,409	76%	0	0%	76%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	242,825	192,353	79%	0	0%	79%
FINANCE						
PERSONAL SERVICES	331,162	251,365	76%	0	0%	76%
OPERATING EXPENDITURES	64,907	50,001	77%	234	0%	77%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	396,069	301,366	76%	234	0%	76%

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GENERAL FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 15/16 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>HUMAN RESOURCES</u>						
PERSONAL SERVICES	180,189	147,962	82%	0	0%	82%
OPERATING EXPENDITURES	42,178	29,171	69%	206	0%	70%
CAPITAL OUTLAY	2,100	1,775	85%	0	0%	85%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	224,467	178,908	80%	206	0%	80%
<u>FACILITIES MAINTENANCE</u>						
PERSONAL SERVICES	134,709	106,620	79%	0	0%	79%
OPERATING EXPENDITURES	117,500	83,658	71%	9,738	8%	79%
CAPITAL OUTLAY	1,950	1,930	99%	0	0%	99%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	254,159	192,208	76%	9,738	4%	79%
<u>GRANTS & CONTRACTS</u>						
PERSONAL SERVICES	60,502	48,414	80%	0	0%	80%
OPERATING EXPENDITURES	6,373	2,960	46%	0	0%	46%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	66,875	51,374	77%	0	0%	77%
<u>CP&D-PLANNING & DEVELOPMENT</u>						
PERSONAL SERVICES	315,083	251,302	80%	0	0%	80%
OPERATING EXPENDITURES	114,428	45,750	40%	30,337	27%	66%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	429,511	297,052	69%	30,337	7%	76%
<u>COMPLIANCE & RISK MANAGEMENT</u>						
PERSONAL SERVICES	268,189	202,746	76%	0	0%	76%
OPERATING EXPENDITURES	52,955	9,894	19%	1,602	3%	22%
CAPITAL OUTLAY	25,056	24,775	99%	0	0%	99%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	346,200	237,415	69%	1,602	0%	69%
<u>CP&D-BEAUTIFICATION BOARD</u>						
OPERATING EXPENDITURES	8,000	4,575	57%	2,000	25%	82%
TOTAL EXPENDITURES	8,000	4,575	57%	2,000	25%	82%

CITY OF ALACHUA
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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
<u>SPECIAL EXPENSE</u>						
PERSONAL SERVICES	12,000	0	0%	0	0%	0%
OPERATING EXPENDITURES	109,583	91,459	83%	44	0%	84%
CAPITAL OUTLAY	281,161	70,085	25%	174,535	62%	87%
GRANTS & AIDS	50,450	27,648	55%	0	0%	55%
NON-OPERATING	1,350,681	1,212,451	90%	0	0%	90%
TOTAL EXPENDITURES	1,803,875	1,401,643	78%	174,579	10%	87%
<u>SPECIAL EXPENSE-CFB</u>						
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	0	0	0%	0	0%	0%
<u>PS-SOLID WASTE DISPOSAL</u>						
OPERATING EXPENDITURES	812,981	534,106	66%	272,875	34%	99%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	812,981	534,106	66%	272,875	34%	99%
<u>PS-PUBLIC WORKS</u>						
PERSONAL SERVICES	359,174	284,486	79%	0	0%	79%
OPERATING EXPENDITURES	284,410	162,165	57%	69,846	25%	82%
CAPITAL OUTLAY	373,334	280,140	75%	54,119	14%	90%
DEBT SERVICE	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,016,918	726,791	71%	123,965	12%	84%
<u>FIRE RESCUE SERVICES</u>						
OPERATING EXPENDITURES	678,769	495,982	73%	178,531	26%	99%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	678,769	495,982	73%	178,531	26%	99%
<u>BUILDING INSPECTIONS</u>						
PERSONAL SERVICES	159,100	127,959	80%	0	0%	80%
OPERATING EXPENDITURES	31,926	14,131	44%	274	1%	45%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	191,026	142,090	74%	274	0%	75%
<u>APD-PATROL & ADMIN</u>						
PERSONAL SERVICES	1,862,492	1,444,266	78%	0	0%	78%
OPERATING EXPENDITURES	384,840	291,261	76%	9,279	2%	78%
CAPITAL OUTLAY	412,823	136,284	33%	93,686	23%	56%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	2,660,155	1,871,811	70%	102,965	4%	74%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 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
<u>APD-COMMUNICATIONS</u>						
PERSONAL SERVICES	265,219	201,167	76%	0	0%	76%
OPERATING EXPENDITURES	12,000	6,110	51%	0	0%	51%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	277,219	207,277	75%	0	0%	75%
<u>APD-SCHOOL CROSSING GUARDS</u>						
PERSONAL SERVICES	0	0	0%	0	0%	0%
OPERATING EXPENDITURES	27,789	16,559	60%	0	0%	60%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	27,789	16,559	60%	0	0%	60%
<u>APD-EXPLORERS PROGRAM</u>						
OPERATING EXPENDITURES	2,000	135	7%	0	0%	7%
TOTAL EXPENDITURES	2,000	135	7%	0	0%	7%
<u>APD-RESERVE PROGRAM</u>						
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%
<u>PARKS & RECREATION</u>						
PERSONAL SERVICES	341,568	267,992	78%	0	0%	78%
OPERATING EXPENDITURES	339,449	266,702	79%	19,654	6%	84%
CAPITAL OUTLAY	15,000	2,116	14%	0	0%	14%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	696,017	536,810	77%	19,654	3%	80%
GENERAL FUND	11,097,588	8,111,612	73%	958,999	9%	82%

CITY OF ALACHUA
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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	5,320	76%
INTERGOVERNMENTAL REVENUE	263,713	263,713	265,607	101%
CHARGES FOR SERVICES	4,500	4,500	2,634	59%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	310	310	29,293	9449%
NON-OPERATING	326,195	326,195	200,897	62%
	601,718	601,718	503,751	84%
EXPENSES:				
GENERAL GOVERNMENT	2,416	2,416	0	0%
PUBLIC SAFETY	13,057	13,057	3,271	25%
ECONOMIC ENVIRONMENT	526,945	526,945	416,138	79%
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	33,970	72%
	601,718	601,718	458,134	76%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	18,810	18,810	16,076	85%
OPERATING EXPENDITURES	287,943	291,884	201,453	69%
CAPITAL OUTLAY	185,685	181,744	141,326	78%
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%
	601,718	601,718	458,134	76%

CITY OF ALACHUA
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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
<u>PERMITS, FEES AND ASSESSMENTS</u>				
SPECIAL ASSESSMENTS	7,000	7,000	5,320	76%
SUBTOTAL	7,000	7,000	5,320	76%
<u>INTERGOVERNMENTAL REVENUE</u>				
FEDERAL GRANTS	0	0	0	0%
STATE GRANTS	0	0	0	0%
GRANTS FROM OTHER LOCAL UNITS	0	0	0	0%
PAYMENTS FROM LOCAL UNITS (FOR CRA)	263,713	263,713	265,607	101%
SUBTOTAL	263,713	263,713	265,607	101%
<u>CHARGES FOR SERVICES</u>				
ADDT'L CRT COSTS-\$2 FOR LEO TRAINING	4,500	4,500	2,634	59%
OTHER MISCELLANEOUS CHARGES	0	0	0	0%
SUBTOTAL	4,500	4,500	2,634	59%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	310	310	217	70%
RENTALS AND LEASES	0	0	3,675	NA+
CONTRIBUTIONS AND DONATIONS	0	0	21,615	NA+
OTHER MISCELLANEOUS REVENUE	0	0	3,786	NA+
SUBTOTAL	310	310	29,293	9449%
<u>NON OPERATING</u>				
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	503,751	84%

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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
<u>ADDT'L COURT COST-\$2 FOR LEO TRAINING FUND</u>						
OPERATING EXPENDITURES	6,980	3,271	47%	0	0%	47%
TOTAL EXPENDITURES	6,980	3,271	47%	0	0%	47%
<u>EXPLORER SPECIAL REVENUE FUND</u>						
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%
<u>TK BASIN SPECIAL ASSESSMENT</u>						
OPERATING EXPENDITURES	12,200	2,755	23%	2,000	16%	39%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	12,200	2,755	23%	2,000	16%	39%
<u>DONATION FUND</u>						
OPERATING EXPENDITURES	36,074	16,519	46%	0	0%	46%
CAPITAL OUTLAY	14,359	17,451	122%		0%	122%
NON OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	50,433	33,970	67%	0	0%	67%
<u>CRA FUND</u>						
PERSONAL SERVICES	18,810	16,076	85%	0	0%	85%
OPERATING EXPENDITURES	231,470	140,379	61%	36,529	16%	76%
CAPITAL OUTLAY	167,385	22,142	13%	101,733	61%	74%
DEBT SERVICE	99,280	99,279	100%	0	0%	100%
NON OPERATING	10,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	526,945	277,876	53%	138,262	26%	79%
SPECIAL REVENUE FUNDS	601,718	317,872	53%	140,262	23%	76%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JULY 31, 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	124	NA+
NON-OPERATING	570,737	7,802,972	7,799,329	100%
	<u>570,737</u>	<u>7,802,972</u>	<u>7,799,453</u>	<u>100%</u>
EXPENSES:				
GENERAL GOVERNMENT	570,737	7,802,972	7,705,643	99%
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>570,737</u>	<u>7,802,972</u>	<u>7,705,643</u>	<u>99%</u>
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	7,802,972	7,705,643	99%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	0	0	0	0%
POWER COSTS	0	0	0	0%
	<u>570,737</u>	<u>7,802,972</u>	<u>7,705,643</u>	<u>99%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 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
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	0	0	124	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	0	124	0%
<u>NON OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	54,742	54,742	54,742	100%
DEBT PROCEEDS	0	7,134,906	7,134,906	100%
TRANSFER IN-06 RESERVE	0	0	0	0%
TRANSFER IN-GF	515,995	613,324	609,681	99%
FUND BALANCE & UNDER COLLECTION	0	0	0	0%
SUBTOTAL	570,737	7,802,972	7,799,329	100%
 DEBT SERVICE FUND	 570,737	 7,802,972	 7,799,453	 100%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 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
<u>OTHER DEBT COSTS</u>						
DEBT SERVICE	750	750	100%	0	0%	100%
	750	750	100%	0	0%	100%
<u>SECTION 108 LOAN</u>						
DEBT SERVICE	156,405	156,405	100%	0	0%	100%
TOTAL EXPENDITURES	156,405	156,405	100%	0	0%	100%
<u>CAPITAL LEASE - MOTOROLA</u>						
DEBT SERVICE	97,329	0	0%	0	0%	0%
TOTAL EXPENDITURES	97,329	0	0%	0	0%	0%
<u>SERIES 2006 CAPITAL IMPROVEMENT/REFUNDING</u>						
DEBT SERVICE	7,548,488	7,548,488	100%	0	0%	100%
NON OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	7,548,488	7,548,488	100%	0	0%	100%
DEBT SERVICE FUND	7,802,972	7,705,643	99%	0	0%	99%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JULY 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	342,035	35%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	0	0	7,625	NA+
NON-OPERATING	1,405,375	7,223,469	6,404,292	89%
	<u>2,375,387</u>	<u>8,193,481</u>	<u>6,753,952</u>	<u>82%</u>
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	613,312	84%
TRANSPORTATION	1,095,012	1,095,012	1,041,513	95%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	242,581	6,060,675	3,701,663	61%
	<u>2,375,387</u>	<u>8,193,481</u>	<u>5,356,488</u>	<u>65%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	388,062	388,860	38,213	10%
CAPITAL OUTLAY	1,987,325	7,502,202	5,021,198	67%
DEBT SERVICE	0	302,419	297,077	98%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	0	0	0	0%
POWER COSTS	0	0	0	0%
	<u>2,375,387</u>	<u>8,193,481</u>	<u>5,356,488</u>	<u>65%</u>

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JULY 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
<u>TAXES</u>				
DISCRETIONARY SALES SURTAX	0	0	0	0%
SUBTOTAL	0	0	0	0%
<u>INTERGOVERNMENTAL REVENUE</u>				
FEDERAL GRANTS	680,736	680,736	10,000	1%
STATE GRANTS	289,276	289,276	332,035	115%
GRANTS FROM OTHER LOCAL UNITS	0	0	0	0%
SUBTOTAL	970,012	970,012	342,035	35%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	0	0	7,625	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	0	7,625	0%
<u>NON OPERATING</u>				
DEBT PROCEEDS	0	5,802,419	5,802,419	100%
TRANSFERS IN	586,199	601,874	601,873	100%
USE OF FUND BALANCE	819,176	819,176	0	0%
SUBTOTAL	1,405,375	7,223,469	6,404,292	89%
CAPITAL PROJECTS FUNDS	2,375,387	8,193,481	6,753,952	82%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
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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
<u>HERITAGE OAKS</u>						
OPERATING EXPENSES	31,200	167	1%	4,740	15%	16%
CAPITAL OUTLAY	695,395	11,375	2%	597,030	86%	87%
TOTAL EXPENDITURES	726,595	11,542	2%	601,770	83%	84%
<u>SAN FELASCO CONSERVATION CORRIDOR</u>						
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%
<u>MUNICIPAL COMPLEX</u>						
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%
<u>FDOT - NANO ROAD PROJECT</u>						
CAPITAL OUTLAY	289,276	263,197	91%	6,669	2%	93%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	289,276	263,197	91%	6,669	0%	93%
<u>CDBG - NEIGHBORHOOD REVITALIZATION</u>						
OPERATING EXPENDITURES	36,736	15,760	43%	14,500	39%	82%
CAPITAL OUTLAY	769,000	0	0%	741,387	96%	96%
TOTAL EXPENDITURES	805,736	15,760	2%	755,887	94%	96%
<u>PROJECT LEGACY</u>						
OPERATING EXPENDITURES	1,815	1,646	91%	0	0%	91%
OTHER DEBT COST	302,419	297,077	98%	0	0%	98%
CAPITAL OUTLAY	5,748,531	768,357	13%	2,633,183	46%	59%
TOTAL EXPENDITURES	6,052,765	1,067,080	18%	2,633,183	44%	61%
CAPITAL PROJECT FUNDS	8,193,481	1,358,979	17%	3,997,509	49%	65%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JULY 31, 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	15,609,856	78%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	268,851	268,851	897,492	334%
NON-OPERATING	1,255,962	1,255,962	0	0%
	21,550,228	21,550,228	16,507,348	77%

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	12,697,032	59%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	21,550,228	21,550,228	12,697,032	59%

MAJOR EXPENDITURE CATEGORIES:

PERSONAL SERVICES	1,507,216	1,507,216	1,204,337	80%
OPERATING EXPENDITURES	1,560,153	1,560,153	1,078,901	69%
CAPITAL OUTLAY	1,984,913	1,984,913	252,458	13%
DEBT SERVICE	1,142,494	1,142,494	1,142,493	100%
GRANTS AND AIDS	0	0	0	0%
NON-OPERATING	3,631,875	3,631,875	2,569,224	71%
POWER COSTS	11,723,577	11,723,577	6,449,619	55%
	21,550,228	21,550,228	12,697,032	59%

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

ENTERPRISE FUNDS REVENUE

REVENUE SOURCE	FY 15/16 APPROVED BUDGET	FY 15/16 AMENDED BUDGET	RECEIVED TO DATE FY 15/16	PERCENT COLLECTED
<u>INTERGOVERNMENTAL REVENUE</u>				
GRANTS FROM LOCAL UNITS	0	0	0	0%
SUBTOTAL	0	0	0	0%
<u>CHARGES FOR SERVICES</u>				
PHYSICAL ENVIRONMENT-ELECTRIC	16,609,955	16,609,955	12,334,153	74%
PHYSICAL ENVIRONMENT-WATER	1,331,307	1,331,307	1,330,092	100%
PHYSICAL ENVIRONMENT-WASTEWATER	2,028,106	2,028,106	1,897,666	94%
PHYSICAL ENVIRONMENT-MOSQUITO	56,047	56,047	47,945	86%
SUBTOTAL	20,025,415	20,025,415	15,609,856	78%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	2,600	2,600	2,479	95%
RENTS & ROYALTIES	28,544	28,544	72,091	253%
OTHER MISCELLANEOUS REVENUE	237,707	237,707	822,922	346%
SUBTOTAL	268,851	268,851	897,492	334%
<u>NON OPERATING</u>				
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	 16,507,348	 77%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 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
<u>ELECTRIC UTILITY</u>						
PERSONAL SERVICES	737,876	575,684	78%	0	0%	78%
OPERATING EXPENDITURES	415,337	258,918	62%	13,576	3%	66%
CAPITAL OUTLAY	1,415,138	70,483	5%	9,056	1%	6%
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	6,449,619	55%	0	0%	55%
TOTAL EXPENDITURES	17,742,840	9,810,057	55%	22,632	0%	55%
<u>WATER UTILITY</u>						
PERSONAL SERVICES	368,376	304,741	83%	0	0%	83%
OPERATING EXPENDITURES	423,910	260,824	62%	25,369	6%	68%
CAPITAL OUTLAY	393,900	0	0%	57,851	15%	15%
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	932,251	59%	83,220	5%	64%
<u>WASTEWATER UTILITY</u>						
PERSONAL SERVICES	394,853	319,750	81%	0	0%	81%
OPERATING EXPENDITURES	695,596	467,883	67%	33,287	5%	72%
CAPITAL OUTLAY	175,875	0	0%	115,068	65%	65%
DEBT SERVICE	559,578	556,116	99%	0	0%	99%
NON OPERATING	354,765	319,672	90%	0	0%	90%
TOTAL EXPENDITURES	2,180,667	1,663,421	76%	148,355	7%	83%
<u>MOSQUITO CONTROL</u>						
PERSONAL SERVICES	6,111	4,162	68%	0	0%	68%
OPERATING EXPENDITURES	25,310	19,044	75%	0	0%	75%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON OPERATING	15,890	13,890	87%	0	0%	87%
TOTAL EXPENDITURES	47,311	37,096	78%	0	0%	78%
ENTERPRISE FUNDS	21,550,228	12,442,825	58%	254,207	1%	59%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JULY 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	598	NA+
NON-OPERATING	1,556,104	6,142,335	5,924,928	96%
	<u>1,556,104</u>	<u>6,142,335</u>	<u>5,925,526</u>	<u>96%</u>
EXPENSES:				
GENERAL GOVERNMENT	1,556,104	6,142,335	5,191,069	85%
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>1,556,104</u>	<u>6,142,335</u>	<u>5,191,069</u>	<u>85%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	992,348	992,348	728,652	73%
OPERATING EXPENDITURES	288,878	288,878	209,733	73%
CAPITAL OUTLAY	124,878	4,624,878	4,101,805	89%
DEBT SERVICE	0	86,231	25,879	0%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	150,000	150,000	125,000	83%
POWER COSTS	0	0	0	0%
	<u>1,556,104</u>	<u>6,142,335</u>	<u>5,191,069</u>	<u>85%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 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
<u>PERMITS, FEES & ASSESSMENTS</u>				
OTHER LICENSES, FEES, AND PERMITS	0	0	0	0%
SUBTOTAL	0	0	0	0%
<u>INTERGOVERNMENTAL REVENUE</u>				
OTHER FEDERAL GRANTS	0	0	0	0%
SUBTOTAL	0	0	0	0%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	0	0	166	NA+
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	432	NA+
SUBTOTAL	0	0	598	NA+
<u>NON OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	0	0	0	0%
SERIES 2016 DEBT PROCEEDS	0	4,586,231	4,535,912	99%
INTERFUND TRANSFER	1,389,016	1,389,016	1,389,016	100%
FUND BALANCE & UNDER COLLECTION	167,088	167,088		0%
SUBTOTAL	1,556,104	6,142,335	5,924,928	96%
INTERNAL SERVICE FUND	1,556,104	6,142,335	5,925,526	96%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JULY 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
<u>FINANCE / UTILITY OPERATIONS</u>						
PERSONAL SERVICES	218,543	175,592	80%	0	0%	80%
OPERATING EXPENDITURES	27,515	16,189	59%	0	0%	59%
CAPITAL OUTLAY	26,874	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	272,932	191,781	70%	0	0%	70%
<u>FINANCE / UTILITY BILLING</u>						
PERSONAL SERVICES	241,470	198,129	82%	0	0%	82%
OPERATING EXPENDITURES	143,162	106,098	74%	2,458	2%	76%
CAPITAL OUTLAY	11,875	0	0%	0	0%	0%
NON-OPERATING	125,000	125,000	100%	0	0%	100%
TOTAL EXPENDITURES	521,507	429,227	82%	2,458	0%	83%
<u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u>						
PERSONAL SERVICES	484,488	313,305	65%	0	0%	65%
OPERATING EXPENDITURES	100,229	56,604	56%	20,248	20%	77%
CAPITAL OUTLAY	86,129	0	0%	8,754	10%	10%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	670,846	369,909	55%	29,002	4%	59%
<u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u>						
PERSONAL SERVICES	47,847	41,626	87%	0	0%	87%
OPERATING EXPENDITURES	17,972	8,136	45%	0	0%	45%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	65,819	49,762	76%	0	0%	76%
<u>INTERNAL SERVICE FUND RESERVES</u>						
NON-OPERATING	25,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	25,000	0	0%	0	0%	0%
<u>CP OPS/WAREHOUSE</u>						
CAPITAL OUTLAY	4,500,000	0	0%	4,093,051	91%	91%
OTHER DEBT COSTS	86,231	25,879	30%	0	0%	30%
TOTAL EXPENDITURES	4,586,231	25,879	1%	4,093,051	89%	90%
INTERNAL SERVICE FUND	6,142,335	1,066,558	17%	4,124,511	67%	85%

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

ALL CITY 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	5,790,072	5,790,072	5,418,808	94%
PERMITS, FEES & ASSESSMENTS	485,000	485,000	363,617	75%
INTERGOVERNMENTAL	2,087,847	2,102,469	1,274,383	61%
CHARGES FOR SERVICES	21,059,365	21,059,365	16,521,688	78%
FINES AND FORFEITURES	40,000	40,000	22,053	55%
MISCELLANEOUS REVENUE	306,961	406,961	1,087,190	267%
NON-OPERATING	7,597,767	25,504,455	21,365,005	84%
	<u>37,367,012</u>	<u>55,388,322</u>	<u>46,052,744</u>	<u>83%</u>

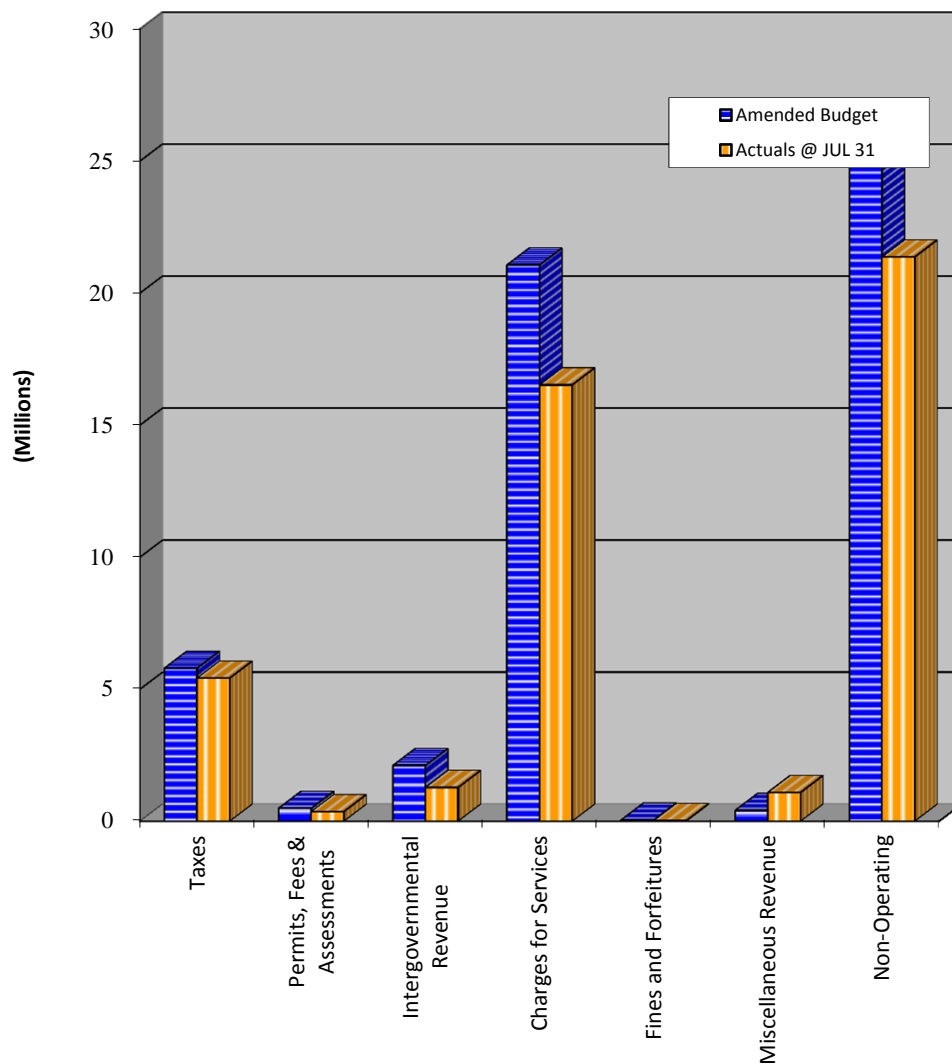
EXPENSES:				
GENERAL GOVERNMENT	6,999,580	18,990,636	16,737,498	88%
PUBLIC SAFETY	3,665,594	3,853,015	3,018,895	78%
ECONOMIC ENVIRONMENT	526,945	526,945	416,138	79%
PHYSICAL ENVIRONMENT	23,102,004	23,102,004	14,122,080	61%
TRANSPORTATION	2,102,191	2,111,930	1,892,269	90%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	970,698	6,803,792	4,292,097	63%
	<u>37,367,012</u>	<u>55,388,322</u>	<u>40,478,977</u>	<u>73%</u>

MAJOR EXPENDITURE CATEGORIES:

PERSONAL SERVICES	7,587,020	7,587,020	5,923,458	78%
OPERATING EXPENDITURES	5,972,577	5,987,007	4,499,326	75%
CAPITAL OUTLAY	5,227,201	15,464,316	10,401,880	67%
DEBT SERVICE	1,812,511	9,433,396	9,270,371	98%
GRANTS & AIDS	50,450	50,450	27,648	55%
NON-OPERATING	4,993,676	5,142,556	3,906,675	76%
POWER COSTS	11,723,577	11,723,577	6,449,619	55%
	<u>37,367,012</u>	<u>55,388,322</u>	<u>40,478,977</u>	<u>73%</u>

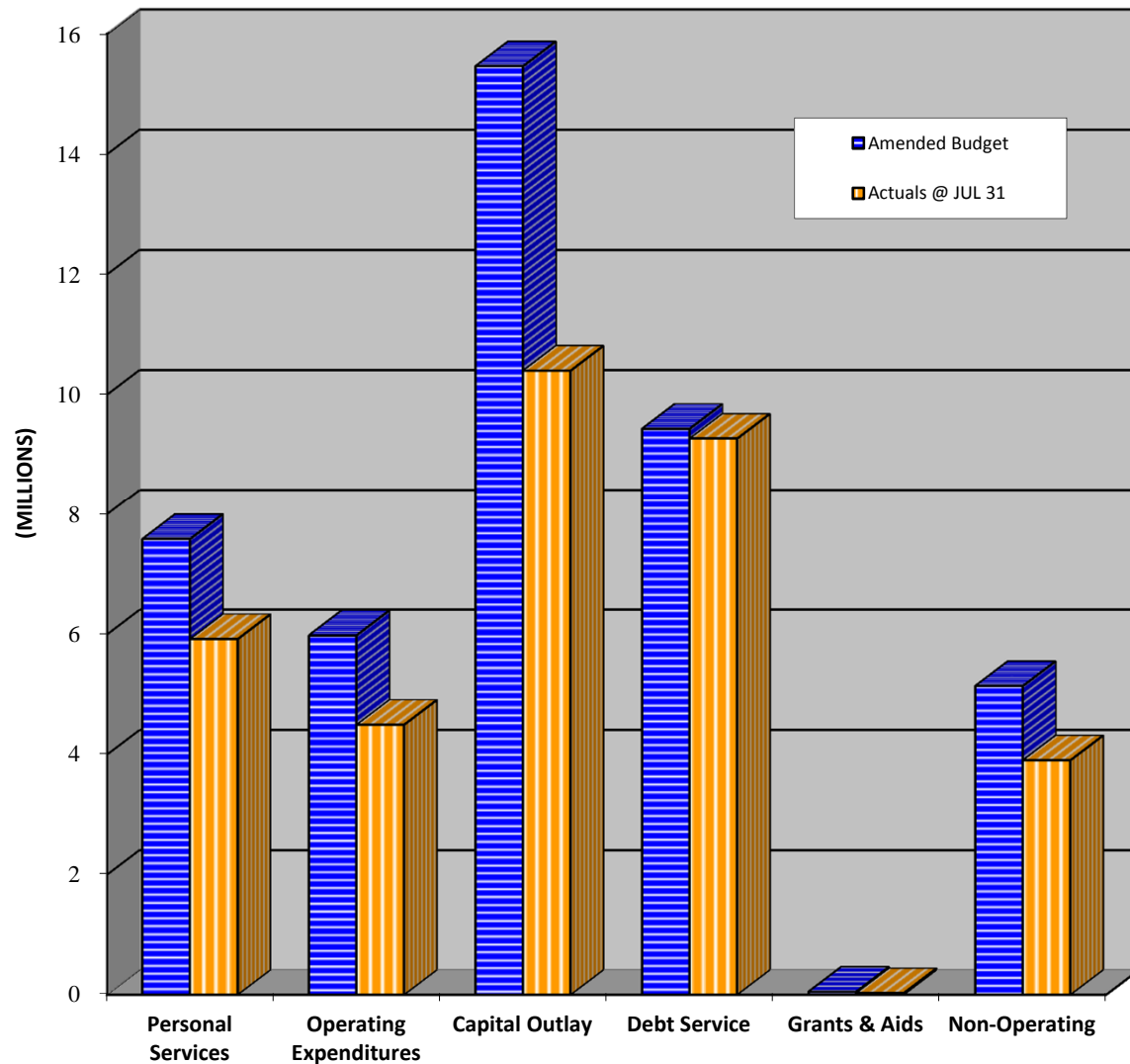
Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 83% of budget for the fiscal year. Taxes are at 94% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (75%); Intergovernmental Revenue (61%); Charges for Services (78%); Fines and Forfeitures (55%); Miscellaneous Revenue (267%); and Non-Operating Revenue (84%). 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

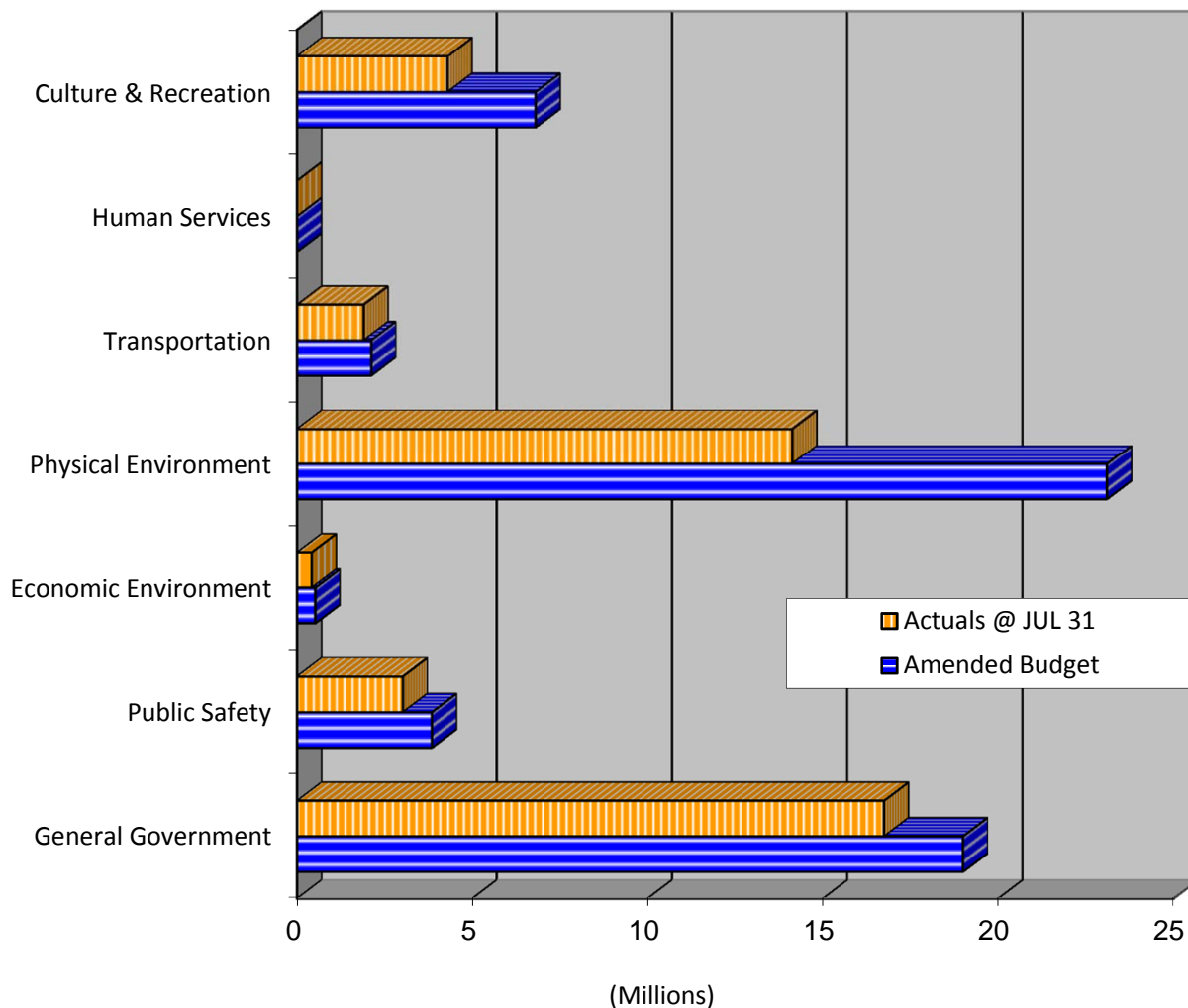
Overall, City expenditures and encumbrances are at 73% of budget for the period. The Personal Services category is at 78% of budget for the fiscal year. The Operating Expenditures category is at 75%, with encumbrances for legal, fire, and solid waste services of approximately \$492K. Capital Outlay is at 67%, Debt Service is 98%, Grants & Aids is 55% and Non-Operating Expenditures are at 76%. Encumbrances for future expenditures account for 23.4% (aprox. \$9.5M) 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 73% of budget with General Government expenses at 88%, Public Safety at 78%, Economic Environment at 79%, Physical Environment at 61% (Enterprise Funds & solid waste services), Transportation at 90%, and Culture & Recreation at 63%.



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.

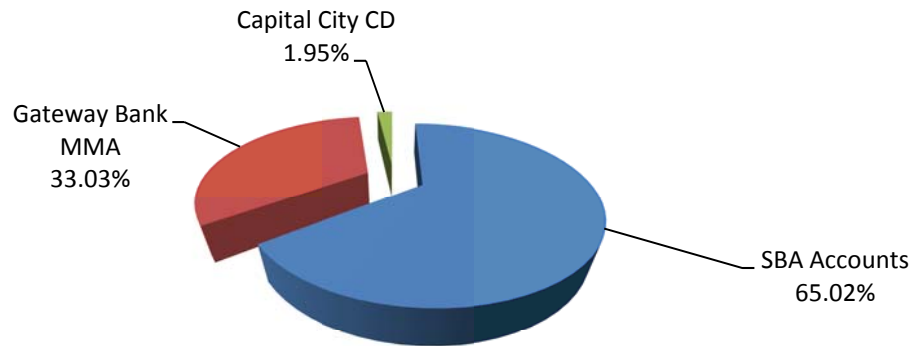
Conclusion

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.

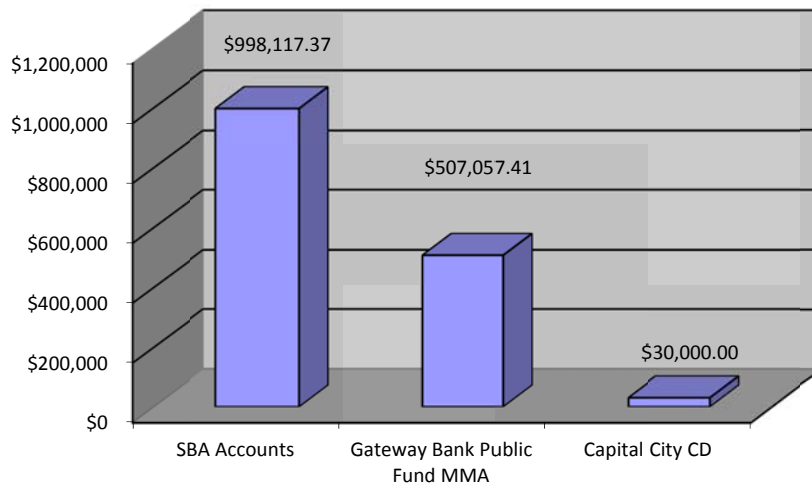
INVESTMENTS AND CASH

As of July 31, 2016, the City's investment portfolio totaled **\$1,535,174.78**. 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.

CITY INVESTMENT PORTFOLIO BREAKDOWN AS OF JULY 31, 2016



INVESTMENTS AS OF JULY 31, 2016



INVESTMENTS AND CASH

As of July 31, 2016, the City had cash holdings in several accounts with Capital City Bank, Gateway Bank and Renasant Bank (formerly Alarion & Heritage) that totaled **\$27,329,387.34**. 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: Account balance is currently zero. Account closed in May 2016 due to the refunding of the Series 2006 bonds.
- Series 2016 Repayment: This account contains is intended to be utilized to make the annual Series 2016 Debt payments.
- Restricted Deposit account: This account is for utility customer deposits only.
- Series 2016 Projects: This account is for the proceeds and expenses related to the Series 2016 bonds.
- Explorer account: This account is for deposits and expenses related to Police Explorer activities.
- Heritage Oaks account: This account is for funds related to the completion of improvements to the Heritage Oaks subdivision Phase I.
- 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:

	July 31, 2016
Bank Account	Balance
Main Operating Account	\$14,033,193.09
Payroll Account	\$7,862.01
CRA Account	\$460,664.22
Police Forfeiture Account	\$26,164.17
Section 108 Account	\$25,313.31
Series 2006 Debt Service Reserve Account	\$0.00
Series 2016 Repayment Account	\$627,192.15
Deposit Account	\$1,643,900.87
Series 2016 Projects	\$9,523,083.42
Explorer Account	\$7,308.94
SRF Repayment Account	\$156,938.14
Heritage Oaks Account	<u>\$817,767.02</u>
TOTAL	<u><u>\$27,329,387.34</u></u>