



City of  
**ALACHUA**

THE GOOD LIFE COMMUNITY

**FINANCE DEPARTMENT  
FISCAL ANALYSIS  
FOR THE PERIOD ENDING  
SEPTEMBER 30, 2016**

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## INTRODUCTION TO FISCAL ANALYSIS REPORT

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### **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 SEPTEMBER 30, 2016**

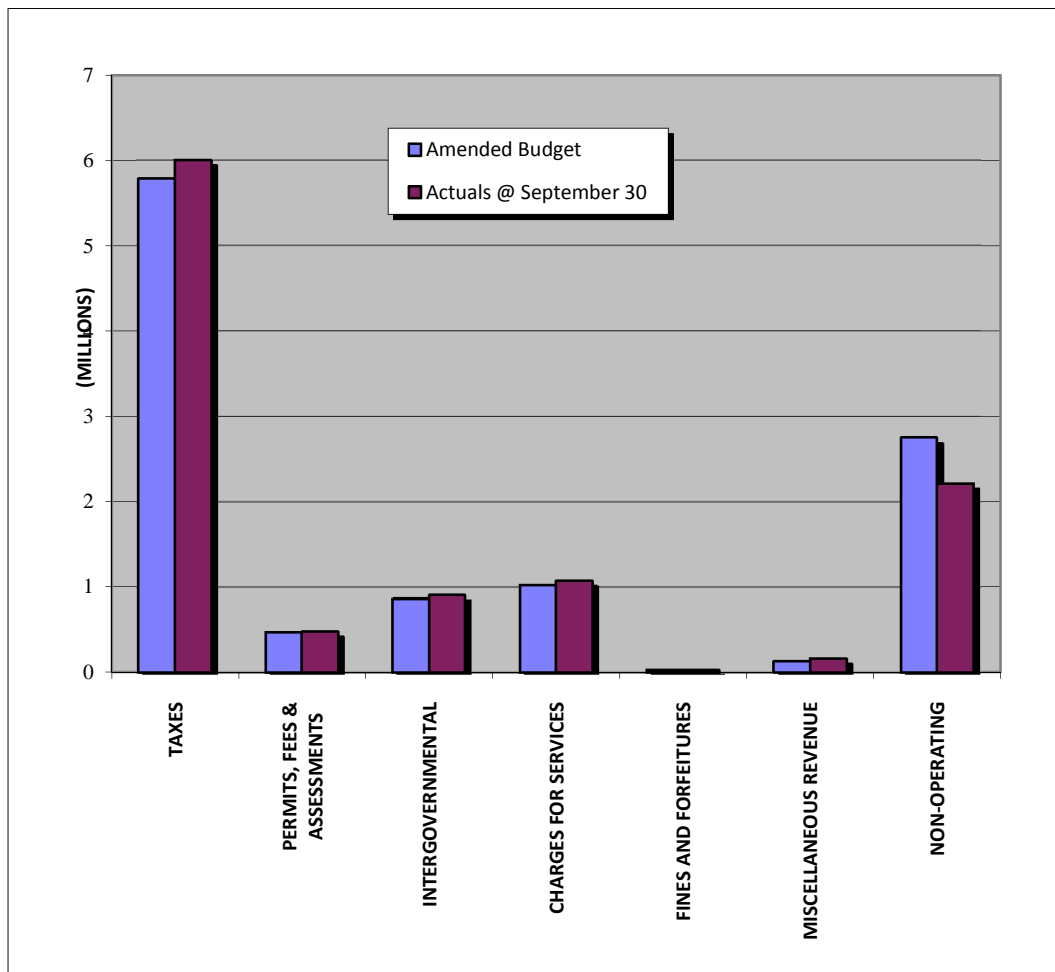
**GENERAL FUND**

**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.

	<b>FY 15/16 APPROVED BUDGET</b>	<b>FY 15/16 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 15/16</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
TAXES	5,790,072	5,790,072	6,008,605	104%
PERMITS, FEES & ASSESSMENTS	478,000	478,000	481,873	101%
INTERGOVERNMENTAL	854,122	868,744	911,125	105%
CHARGES FOR SERVICES	1,029,450	1,029,450	1,075,225	104%
FINES AND FORFEITURES	40,000	40,000	30,597	76%
MISCELLANEOUS REVENUE	37,800	137,800	169,827	123%
NON-OPERATING	2,483,394	2,753,522	2,216,245	80%
	<u>10,712,838</u>	<u>11,097,588</u>	<u>10,893,497</u>	<u>98%</u>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	4,559,124	4,698,814	4,363,698	93%
PUBLIC SAFETY	3,652,537	3,839,958	3,669,925	96%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	812,981	812,981	809,785	100%
TRANSPORTATION	1,007,179	1,016,918	944,236	93%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	681,017	728,917	677,164	93%
	<u>10,712,838</u>	<u>11,097,588</u>	<u>10,464,808</u>	<u>94%</u>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	5,068,646	5,072,823	4,929,890	97%
OPERATING EXPENDITURES	3,447,541	3,455,121	3,134,601	91%
CAPITAL OUTLAY	944,400	1,209,413	1,128,387	93%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	50,450	42,450	27,648	65%
NON-OPERATING	1,201,801	1,317,781	1,244,282	94%
POWER COSTS	0	0	0	0%
	<u>10,712,838</u>	<u>11,097,588</u>	<u>10,464,808</u>	<u>94%</u>

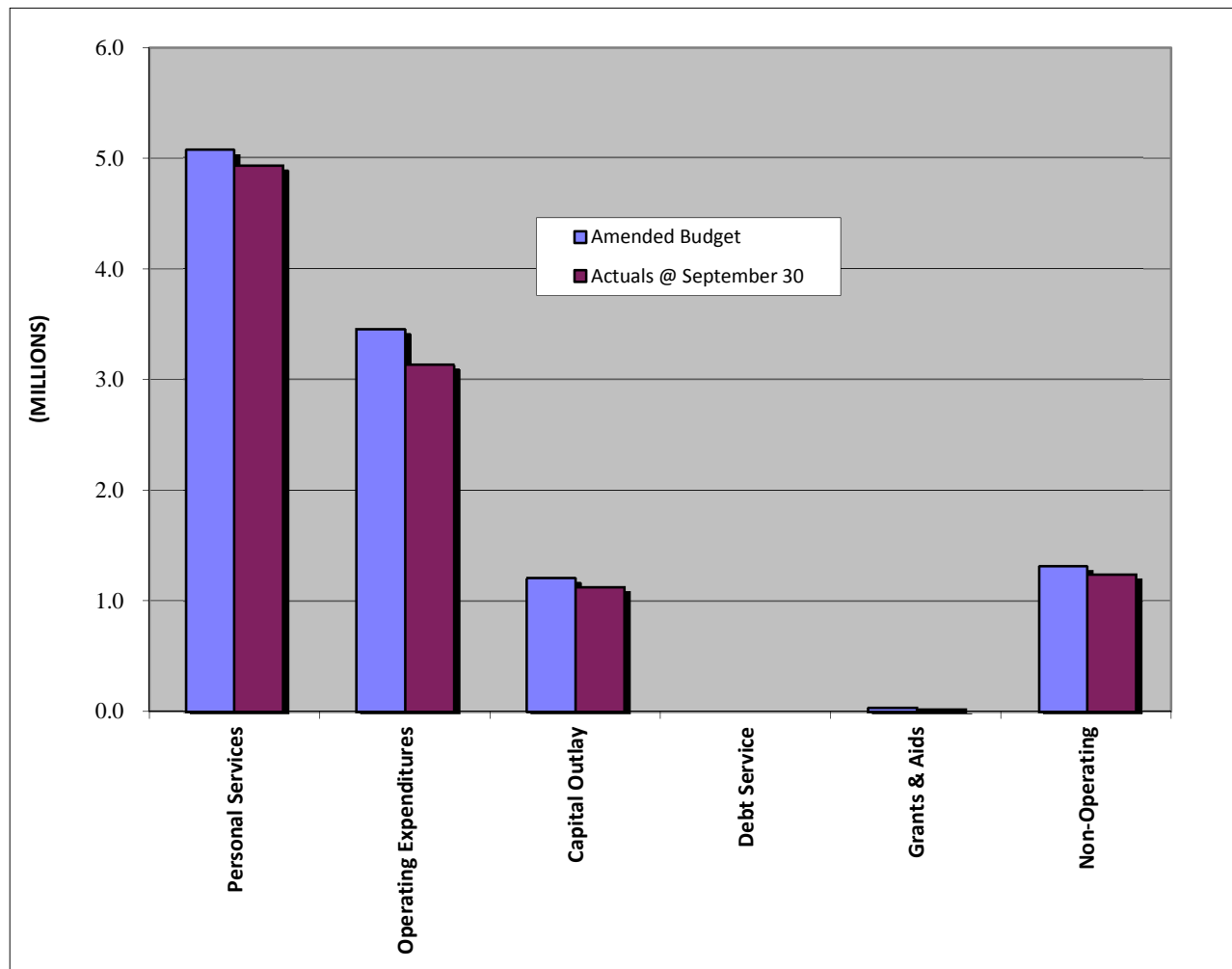
### Revenues by Major Category General Fund

As of September 30, 2016, the City of Alachua collected 98% of budgeted General Fund revenues. This is due, primarily, to tax collections being at 104%. 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 101%. The Intergovernmental Revenues are at 105%. Charges for Services are at 104%, Fines & Forfeitures are at 76%, Miscellaneous Revenues are at 123% and Non-Operating Revenues are at 80%.



### Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 94%. Personal Services are at 97% with Operating Expenditures at 91%. The Capital Outlay category is at 93%, Grants & Aids are 65% and Non-Operating expenditures are at 94%. Encumbrances for legal, fire, and waste services account for about 0% of the expense line total (aprox. \$18.1K).



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

**GENERAL FUND REVENUES**

<b>REVENUE SOURCE</b>	<b>FY 15/16 APPROVED BUDGET</b>	<b>FY 15/16 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 15/16</b>	<b>PERCENT COLLECTED</b>
<b><u>TAXES</u></b>				
AD VALOREM TAXES	4,011,905	4,011,905	3,982,499	99%
LOCAL OPTION FUEL TAXES	219,613	219,613	247,657	113%
UTILITY SERVICES TAXES	1,200,000	1,200,000	1,391,301	116%
COMMUNICATIONS SERVICES TAXES	311,554	311,554	338,750	109%
LOCAL BUSINESS TAXES	47,000	47,000	48,398	103%
<b>SUBTOTAL</b>	<b>5,790,072</b>	<b>5,790,072</b>	<b>6,008,605</b>	<b>104%</b>
<b><u>PERMITS, FEES AND ASSESSMENTS</u></b>				
BUILDING PERMITS	190,000	190,000	168,253	89%
FRANCHISE FEES	288,000	288,000	313,620	109%
<b>SUBTOTAL</b>	<b>478,000</b>	<b>478,000</b>	<b>481,873</b>	<b>101%</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
STATE-SHARED REVENUES	811,327	811,327	855,567	105%
GRANTS	42,795	57,417	55,558	97%
<b>SUBTOTAL</b>	<b>854,122</b>	<b>868,744</b>	<b>911,125</b>	<b>105%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
GENERAL GOVERNMENT	64,025	64,025	80,363	126%
PUBLIC SAFETY	87,205	87,205	91,257	105%
PHYSICAL ENVIRONMENT	852,220	852,220	872,951	102%
TRANSPORTATION	0	0	0	0%
CULTURE & RECREATION	26,000	26,000	30,654	118%
OTHER CHARGES FOR SVCS	0	0	0	0%
<b>SUBTOTAL</b>	<b>1,029,450</b>	<b>1,029,450</b>	<b>1,075,225</b>	<b>104%</b>
<b><u>FINES &amp; FORFEITURES</u></b>				
FINES & FORFEITURES	40,000	40,000	30,564	76%
OTHER FINES & FORFEITURES	0	0	33	0%
<b>SUBTOTAL</b>	<b>40,000</b>	<b>40,000</b>	<b>30,597</b>	<b>76%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST EARNINGS	5,000	5,000	9,334	187%
RENTS & ROYALTIES	0	100,000	100,100	100%
OTHER MISCELLANEOUS REVENUE	32,800	32,800	60,393	184%
<b>SUBTOTAL</b>	<b>37,800</b>	<b>137,800</b>	<b>169,827</b>	<b>123%</b>
<b><u>NON OPERATING</u></b>				
CONTRIBUTIONS FROM ENTERPRISE	1,821,117	1,821,117	1,821,117	100%
CAPITAL LEASE PROCEEDS	0	270,128	270,128	100%
OPERATING TRANSFERS IN	125,000	125,000	125,000	100%
FUND BALANCE & UNDER COLLECTION	537,277	537,277	0	0%
<b>SUBTOTAL</b>	<b>2,483,394</b>	<b>2,753,522</b>	<b>2,216,245</b>	<b>80%</b>
<b>GENERAL FUND</b>	<b>10,712,838</b>	<b>11,097,588</b>	<b>10,893,497</b>	<b>98%</b>

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

**GENERAL FUND EXPENDITURES**  
**BY MAJOR CATEGORY**

<b>DEPARTMENT/DIVISION</b>	<b>FY 15/16 AMENDED BUDGET</b>	<b>EXPENDED TO DATE</b>	<b>PERCENT EXPENDED TO DATE</b>	<b>ENCUMBERED TO DATE</b>	<b>PERCENT ENCUMBERED TO DATE</b>	<b>PERCENT EXPENDED &amp; ENCUMBERED TO DATE</b>
<b><u>CITY COMMISSION</u></b>						
PERSONAL SERVICES	106,772	106,699	100%	0	0%	100%
OPERATING EXPENDITURES	30,238	29,562	98%	0	0%	98%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>137,010</b>	<b>136,261</b>	<b>99%</b>	<b>0</b>	<b>0%</b>	<b>99%</b>
<b><u>CITY MANAGER'S OFFICE</u></b>						
PERSONAL SERVICES	426,125	425,820	100%	0	0%	100%
OPERATING EXPENDITURES	32,109	23,304	73%	154	0%	73%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
GRANTS & AIDS	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>458,234</b>	<b>449,124</b>	<b>98%</b>	<b>154</b>	<b>0%</b>	<b>98%</b>
<b><u>DEPUTY CITY CLERK</u></b>						
PERSONAL SERVICES	130,059	129,660	100%	0	0%	100%
OPERATING EXPENDITURES	53,953	42,707	79%	793	1%	81%
CAPITAL OUTLAY	3,242	3,237	100%	0	0%	100%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>187,254</b>	<b>175,604</b>	<b>94%</b>	<b>793</b>	<b>0%</b>	<b>94%</b>
<b><u>CITY ATTORNEY</u></b>						
PERSONAL SERVICES	0	0	0%	0	0%	0%
OPERATING EXPENDITURES	177,235	148,625	84%	2,205	1%	85%
<b>TOTAL EXPENDITURES</b>	<b>177,235</b>	<b>148,625</b>	<b>84%</b>	<b>2,205</b>	<b>1%</b>	<b>85%</b>
<b><u>INFORMATION &amp; TECHNOLOGY SERVICES</u></b>						
PERSONAL SERVICES	131,100	131,060	100%	0	0%	100%
OPERATING EXPENDITURES	60,732	50,340	83%	0	0%	83%
CAPITAL OUTLAY	50,993	42,409	83%	0	0%	83%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>242,825</b>	<b>223,809</b>	<b>92%</b>	<b>0</b>	<b>0%</b>	<b>92%</b>
<b><u>FINANCE</u></b>						
PERSONAL SERVICES	331,162	320,339	97%	0	0%	97%
OPERATING EXPENDITURES	64,207	52,593	82%	83	0%	82%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>395,369</b>	<b>372,932</b>	<b>94%</b>	<b>83</b>	<b>0%</b>	<b>94%</b>



CITY OF ALACHUA  
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 FOR THE PERIOD ENDING SEPTEMBER 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
<b><u>HUMAN RESOURCES</u></b>						
PERSONAL SERVICES	184,089	184,087	100%	0	0%	100%
OPERATING EXPENDITURES	38,278	35,609	93%	103	0%	93%
CAPITAL OUTLAY	2,100	1,775	85%	0	0%	85%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>224,467</b>	<b>221,471</b>	<b>99%</b>	<b>103</b>	<b>0%</b>	<b>99%</b>
<b><u>FACILITIES MAINTENANCE</u></b>						
PERSONAL SERVICES	127,189	126,570	100%	0	0%	100%
OPERATING EXPENDITURES	125,720	112,965	90%	0	0%	90%
CAPITAL OUTLAY	1,950	1,930	99%	0	0%	99%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>254,859</b>	<b>241,465</b>	<b>95%</b>	<b>0</b>	<b>0%</b>	<b>95%</b>
<b><u>GRANTS &amp; CONTRACTS</u></b>						
PERSONAL SERVICES	60,502	60,105	99%	0	0%	99%
OPERATING EXPENDITURES	6,373	3,111	49%	0	0%	49%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>66,875</b>	<b>63,216</b>	<b>95%</b>	<b>0</b>	<b>0%</b>	<b>95%</b>
<b><u>CP&amp;D-PLANNING &amp; DEVELOPMENT</u></b>						
PERSONAL SERVICES	315,083	312,261	99%	0	0%	99%
OPERATING EXPENDITURES	114,428	58,745	51%	14,265	12%	64%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>429,511</b>	<b>371,006</b>	<b>86%</b>	<b>14,265</b>	<b>3%</b>	<b>90%</b>
<b><u>COMPLIANCE &amp; RISK MANAGEMENT</u></b>						
PERSONAL SERVICES	268,189	257,559	96%	0	0%	96%
OPERATING EXPENDITURES	50,101	18,972	38%	1,499	3%	41%
CAPITAL OUTLAY	27,910	27,629	99%	0	0%	99%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>346,200</b>	<b>304,160</b>	<b>88%</b>	<b>1,499</b>	<b>0%</b>	<b>88%</b>
<b><u>CP&amp;D-BEAUTIFICATION BOARD</u></b>						
OPERATING EXPENDITURES	8,000	7,025	88%	0	0%	88%
<b>TOTAL EXPENDITURES</b>	<b>8,000</b>	<b>7,025</b>	<b>88%</b>	<b>0</b>	<b>0%</b>	<b>88%</b>

CITY OF ALACHUA  
FINANCE DEPARTMENT ANALYSIS  
FOR THE PERIOD ENDING SEPTEMBER 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
<b><u>SPECIAL EXPENSE</u></b>						
PERSONAL SERVICES	5,000	0	0%	0	0%	0%
OPERATING EXPENDITURES	116,583	96,868	83%	0	0%	83%
CAPITAL OUTLAY	289,161	167,435	58%	101,680	35%	93%
GRANTS & AIDS	42,450	27,648	65%	0	0%	65%
NON-OPERATING	1,317,781	1,236,267	94%	0	0%	94%
<b>TOTAL EXPENDITURES</b>	<b>1,770,975</b>	<b>1,528,218</b>	<b>86%</b>	<b>101,680</b>	<b>6%</b>	<b>92%</b>
<b><u>SPECIAL EXPENSE-CFB</u></b>						
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b><u>PS-SOLID WASTE DISPOSAL</u></b>						
OPERATING EXPENDITURES	812,981	801,770	99%	0	0%	99%
NON-OPERATING	0	8,015	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>812,981</b>	<b>809,785</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>100%</b>
<b><u>PS-PUBLIC WORKS</u></b>						
PERSONAL SERVICES	359,174	352,963	98%	0	0%	98%
OPERATING EXPENDITURES	284,410	214,934	76%	48,274	17%	93%
CAPITAL OUTLAY	373,334	313,149	84%	14,916	4%	88%
DEBT SERVICE	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>1,016,918</b>	<b>881,046</b>	<b>87%</b>	<b>63,190</b>	<b>6%</b>	<b>93%</b>
<b><u>FIRE RESCUE SERVICES</u></b>						
OPERATING EXPENDITURES	678,769	662,131	98%	15,901	2%	100%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>678,769</b>	<b>662,131</b>	<b>98%</b>	<b>15,901</b>	<b>2%</b>	<b>100%</b>
<b><u>BUILDING INSPECTIONS</u></b>						
PERSONAL SERVICES	159,100	158,567	100%	0	0%	100%
OPERATING EXPENDITURES	31,926	15,287	48%	137	0%	48%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>191,026</b>	<b>173,854</b>	<b>91%</b>	<b>137</b>	<b>0%</b>	<b>91%</b>
<b><u>APD-PATROL &amp; ADMIN</u></b>						
PERSONAL SERVICES	1,862,492	1,790,020	96%	0	0%	96%
OPERATING EXPENDITURES	384,840	344,367	89%	0	0%	89%
CAPITAL OUTLAY	412,823	406,411	98%	0	0%	98%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>2,660,155</b>	<b>2,540,798</b>	<b>96%</b>	<b>0</b>	<b>0%</b>	<b>96%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING SEPTEMBER 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
<b><u>APD-COMMUNICATIONS</u></b>						
PERSONAL SERVICES	265,219	248,294	94%	0	0%	94%
OPERATING EXPENDITURES	12,000	8,219	68%	0	0%	68%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>277,219</b>	<b>256,513</b>	<b>93%</b>	<b>0</b>	<b>0%</b>	<b>93%</b>
<b><u>APD-SCHOOL CROSSING GUARDS</u></b>						
PERSONAL SERVICES	0	0	0%	0	0%	0%
OPERATING EXPENDITURES	27,789	17,339	62%	0	0%	62%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>27,789</b>	<b>17,339</b>	<b>62%</b>	<b>0</b>	<b>0%</b>	<b>62%</b>
<b><u>APD-EXPLORERS PROGRAM</u></b>						
OPERATING EXPENDITURES	2,000	492	25%	0	0%	25%
<b>TOTAL EXPENDITURES</b>	<b>2,000</b>	<b>492</b>	<b>25%</b>	<b>0</b>	<b>0%</b>	<b>25%</b>
<b><u>APD-RESERVE PROGRAM</u></b>						
OPERATING EXPENDITURES	3,000	1,134	38%	1,626	54%	92%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>3,000</b>	<b>1,134</b>	<b>38%</b>	<b>1,626</b>	<b>54%</b>	<b>92%</b>
<b><u>PARKS &amp; RECREATION</u></b>						
PERSONAL SERVICES	341,568	325,886	95%	0	0%	95%
OPERATING EXPENDITURES	339,449	303,462	89%	0	0%	89%
CAPITAL OUTLAY	47,900	47,816	100%	0	0%	100%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>728,917</b>	<b>677,164</b>	<b>93%</b>	<b>0</b>	<b>0%</b>	<b>93%</b>
<b>GENERAL FUND</b>	<b>11,097,588</b>	<b>10,263,172</b>	<b>92%</b>	<b>201,636</b>	<b>2%</b>	<b>94%</b>

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

	<b>FY 15/16 APPROVED BUDGET</b>	<b>FY 15/16 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 15/16</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
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	3,716	83%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	310	310	32,971	10636%
NON-OPERATING	326,195	326,195	200,897	62%
	<b>601,718</b>	<b>601,718</b>	<b>508,511</b>	<b>85%</b>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	2,416	2,416	0	0%
PUBLIC SAFETY	13,057	13,057	6,771	52%
ECONOMIC ENVIRONMENT	526,945	526,945	419,200	80%
PHYSICAL ENVIRONMENT	12,200	12,200	7,531	62%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	47,100	47,100	35,770	76%
	<b>601,718</b>	<b>601,718</b>	<b>469,272</b>	<b>78%</b>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	18,810	16,849	16,076	95%
OPERATING EXPENDITURES	287,943	290,922	214,288	74%
CAPITAL OUTLAY	185,685	184,667	139,629	76%
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%
	<b>601,718</b>	<b>601,718</b>	<b>469,272</b>	<b>78%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
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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
<b><u>PERMITS, FEES AND ASSESSMENTS</u></b>				
SPECIAL ASSESSMENTS	7,000	7,000	5,320	76%
<b>SUBTOTAL</b>	<b>7,000</b>	<b>7,000</b>	<b>5,320</b>	<b>76%</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
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%
<b>SUBTOTAL</b>	<b>263,713</b>	<b>263,713</b>	<b>265,607</b>	<b>101%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
ADDT'L CRT COSTS-\$2 FOR LEO TRAINING	4,500	4,500	3,716	83%
OTHER MISCELLANEOUS CHARGES	0	0	0	0%
<b>SUBTOTAL</b>	<b>4,500</b>	<b>4,500</b>	<b>3,716</b>	<b>83%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST INCOME	310	310	319	103%
RENTALS AND LEASES	0	0	4,145	NA+
CONTRIBUTIONS AND DONATIONS	0	0	22,215	NA+
OTHER MISCELLANEOUS REVENUE	0	0	6,292	NA+
<b>SUBTOTAL</b>	<b>310</b>	<b>310</b>	<b>32,971</b>	<b>10636%</b>
<b><u>NON OPERATING</u></b>				
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%
<b>SUBTOTAL</b>	<b>326,195</b>	<b>326,195</b>	<b>200,897</b>	<b>62%</b>
<b>SPECIAL REVENUE FUNDS</b>	<b>601,718</b>	<b>601,718</b>	<b>508,511</b>	<b>85%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
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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
<b><u>ADDT'L COURT COST-\$2 FOR LEO TRAINING FUND</u></b>						
OPERATING EXPENDITURES	6,980	6,771	97%	0	0%	97%
<b>TOTAL EXPENDITURES</b>	<b>6,980</b>	<b>6,771</b>	<b>97%</b>	<b>0</b>	<b>0%</b>	<b>97%</b>
<b><u>EXPLORER SPECIAL REVENUE FUND</u></b>						
OPERATING EXPENDITURES	5,160	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>5,160</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b><u>TK BASIN SPECIAL ASSESSMENT</u></b>						
OPERATING EXPENDITURES	12,200	7,531	62%	0	0%	62%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>12,200</b>	<b>7,531</b>	<b>62%</b>	<b>0</b>	<b>0%</b>	<b>62%</b>
<b><u>DONATION FUND</u></b>						
OPERATING EXPENDITURES	36,074	18,319	51%	0	0%	51%
CAPITAL OUTLAY	14,359	17,451	122%	0	0%	122%
NON OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>50,433</b>	<b>35,770</b>	<b>71%</b>	<b>0</b>	<b>0%</b>	<b>71%</b>
<b><u>CRA FUND</u></b>						
PERSONAL SERVICES	16,849	16,076	95%	0	0%	95%
OPERATING EXPENDITURES	230,508	181,667	79%	0	0%	79%
CAPITAL OUTLAY	170,308	87,045	51%	35,133	21%	72%
DEBT SERVICE	99,280	99,279	100%	0	0%	100%
NON OPERATING	10,000	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>526,945</b>	<b>384,067</b>	<b>73%</b>	<b>35,133</b>	<b>7%</b>	<b>80%</b>
<b>SPECIAL REVENUE FUNDS</b>	<b>601,718</b>	<b>434,139</b>	<b>72%</b>	<b>35,133</b>	<b>6%</b>	<b>78%</b>

**CITY OF ALACHUA**  
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**DEBT SERVICE FUND**

**FUND 070 - DEBT SERVICE FUND:** The Debt Service Fund is used to account for the accumulation of resources for, and the payment of the City's general long-term debt, interest, and other related debt service charges. Debt obligations related to the Enterprise funds are accounted for in those specific funds.

	<b>FY 15/16 APPROVED BUDGET</b>	<b>FY 15/16 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 15/16</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
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	161	NA+
NON-OPERATING	570,737	7,802,972	7,799,329	100%
	<u>570,737</u>	<u>7,802,972</u>	<u>7,799,490</u>	<u>100%</u>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	570,737	7,802,972	7,799,329	100%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	0	0	0	0%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	<u>570,737</u>	<u>7,802,972</u>	<u>7,799,329</u>	<u>100%</u>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
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	7,799,329	100%
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>7,799,329</u>	<u>100%</u>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
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DEBT SERVICE FUND REVENUES

REVENUE SOURCE	FY 15/16 APPROVED BUDGET	FY 15/16 AMENDED BUDGET	YEAR TO DATE FY 15/16	PERCENT COLLECTED
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST EARNINGS	0	0	161	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>161</b>	<b>0%</b>
<b><u>NON OPERATING</u></b>				
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%
<b>SUBTOTAL</b>	<b>570,737</b>	<b>7,802,972</b>	<b>7,799,329</b>	<b>100%</b>
 <b>DEBT SERVICE FUND</b>	 <b>570,737</b>	 <b>7,802,972</b>	 <b>7,799,490</b>	 <b>100%</b>



CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
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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
<b><u>OTHER DEBT COSTS</u></b>						
DEBT SERVICE	750	750	100%	0	0%	100%
	<b>750</b>	<b>750</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>100%</b>
<b><u>SECTION 108 LOAN</u></b>						
DEBT SERVICE	156,405	156,405	100%	0	0%	100%
<b>TOTAL EXPENDITURES</b>	<b>156,405</b>	<b>156,405</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>100%</b>
<b><u>CAPITAL LEASE - MOTOROLA</u></b>						
DEBT SERVICE	97,329	93,686	96%	0	0%	96%
<b>TOTAL EXPENDITURES</b>	<b>97,329</b>	<b>93,686</b>	<b>96%</b>	<b>0</b>	<b>0%</b>	<b>96%</b>
<b><u>SERIES 2006 CAPITAL IMPROVEMENT/REFUNDING</u></b>						
DEBT SERVICE	7,548,488	7,548,488	100%	0	0%	100%
NON OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>7,548,488</b>	<b>7,548,488</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>100%</b>
<b>DEBT SERVICE FUND</b>	<b>7,802,972</b>	<b>7,799,329</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>100%</b>

**CITY OF ALACHUA**  
**FINANCE DEPARTMENT ANALYSIS**  
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**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).

	<b>FY 15/16 APPROVED BUDGET</b>	<b>FY 15/16 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 15/16</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	0	0	0	0%
INTERGOVERNMENTAL REVENUE	970,012	970,012	480,426	50%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	0	0	15,879	NA+
NON-OPERATING	1,405,375	7,247,285	6,428,108	89%
	<u>2,375,387</u>	<u>8,217,297</u>	<u>6,924,413</u>	<u>84%</u>
<b>EXPENSES:</b>				
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	608,572	84%
TRANSPORTATION	1,095,012	1,095,012	1,045,287	95%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	242,581	6,084,491	3,808,103	63%
	<u>2,375,387</u>	<u>8,217,297</u>	<u>5,461,962</u>	<u>66%</u>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	388,062	388,860	33,473	9%
CAPITAL OUTLAY	1,987,325	7,526,018	5,130,132	68%
DEBT SERVICE	0	302,419	298,357	99%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	0	0	0	0%
POWER COSTS	0	0	0	0%
	<u>2,375,387</u>	<u>8,217,297</u>	<u>5,461,962</u>	<u>66%</u>

**CITY OF ALACHUA**  
**FINANCE DEPARTMENT ANALYSIS**  
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**CAPITAL PROJECTS FUNDS REVENUE**

<b>REVENUE SOURCE</b>	<b>FY 15/16 APPROVED BUDGET</b>	<b>FY 15/16 AMENDED BUDGET</b>	<b>RECEIVED TO DATE FY 15/16</b>	<b>PERCENT COLLECTED</b>
<b><u>TAXES</u></b>				
DISCRETIONARY SALES SURTAX	0	0	0	0%
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
FEDERAL GRANTS	680,736	680,736	148,391	22%
STATE GRANTS	289,276	289,276	332,035	115%
GRANTS FROM OTHER LOCAL UNITS	0	0	0	0%
<b>SUBTOTAL</b>	<b>970,012</b>	<b>970,012</b>	<b>480,426</b>	<b>50%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST INCOME	0	0	15,879	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>15,879</b>	<b>0%</b>
<b><u>NON OPERATING</u></b>				
DEBT PROCEEDS	0	5,802,419	5,802,419	100%
TRANSFERS IN	586,199	625,690	625,689	100%
USE OF FUND BALANCE	819,176	819,176	0	0%
<b>SUBTOTAL</b>	<b>1,405,375</b>	<b>7,247,285</b>	<b>6,428,108</b>	<b>89%</b>
 <b>CAPITAL PROJECTS FUNDS</b>	 <b>2,375,387</b>	 <b>8,217,297</b>	 <b>6,924,413</b>	 <b>84%</b>

CITY OF ALACHUA  
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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
<b><u>HERITAGE OAKS</u></b>						
OPERATING EXPENSES	31,200	167	1%	0	0%	1%
CAPITAL OUTLAY	695,395	512,670	74%	95,735	14%	87%
<b>TOTAL EXPENDITURES</b>	<b>726,595</b>	<b>512,837</b>	<b>71%</b>	<b>95,735</b>	<b>13%</b>	<b>84%</b>
<b><u>SAN FELASCO CONSERVATION CORRIDOR</u></b>						
OPERATING EXPENDITURES	7,910	1,400	18%	0	0%	18%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>7,910</b>	<b>1,400</b>	<b>18%</b>	<b>0</b>	<b>0%</b>	<b>18%</b>
<b><u>MUNICIPAL COMPLEX</u></b>						
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%
<b>TOTAL EXPENDITURES</b>	<b>311,199</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b><u>FDOT - NANO ROAD PROJECT</u></b>						
CAPITAL OUTLAY	289,276	263,197	91%	0	0%	91%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>289,276</b>	<b>263,197</b>	<b>91%</b>	<b>0</b>	<b>0%</b>	<b>91%</b>
<b><u>CDBG - NEIGHBORHOOD REVITALIZATION</u></b>						
OPERATING EXPENDITURES	36,736	18,760	51%	11,500	31%	82%
CAPITAL OUTLAY	769,000	433,432	56%	318,398	41%	98%
<b>TOTAL EXPENDITURES</b>	<b>805,736</b>	<b>452,192</b>	<b>56%</b>	<b>329,898</b>	<b>41%</b>	<b>97%</b>
<b><u>PROJECT LEGACY</u></b>						
OPERATING EXPENDITURES	1,815	1,646	91%	0	0%	91%
OTHER DEBT COST	302,419	298,357	99%	0	0%	99%
CAPITAL OUTLAY	5,772,347	1,808,445	31%	1,698,255	29%	61%
<b>TOTAL EXPENDITURES</b>	<b>6,076,581</b>	<b>2,108,448</b>	<b>35%</b>	<b>1,698,255</b>	<b>28%</b>	<b>63%</b>
<b>CAPITAL PROJECT FUNDS</b>	<b>8,217,297</b>	<b>3,338,074</b>	<b>41%</b>	<b>2,123,888</b>	<b>26%</b>	<b>66%</b>

**CITY OF ALACHUA**  
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**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.

	<b>FY 15/16 APPROVED BUDGET</b>	<b>FY 15/16 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 15/16</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
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	18,670,108	93%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	268,851	268,851	951,492	354%
NON-OPERATING	1,255,962	1,255,962	14,907	1%
	<b>21,550,228</b>	<b>21,550,228</b>	<b>19,636,507</b>	<b>91%</b>

<b>EXPENSES:</b>				
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	17,865,860	83%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	<b>21,550,228</b>	<b>21,550,228</b>	<b>17,865,860</b>	<b>83%</b>

**MAJOR EXPENDITURE CATEGORIES:**

PERSONAL SERVICES	1,507,216	1,528,116	1,522,466	100%
OPERATING EXPENDITURES	1,560,153	1,556,927	2,627,178	169%
CAPITAL OUTLAY	1,984,913	1,963,739	183,375	9%
DEBT SERVICE	1,142,494	1,145,994	1,142,493	100%
GRANTS AND AIDS	0	0	0	0%
NON-OPERATING	3,631,875	3,631,875	3,510,761	97%
POWER COSTS	11,723,577	11,723,577	8,879,587	76%
	<b>21,550,228</b>	<b>21,550,228</b>	<b>17,865,860</b>	<b>83%</b>

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 FOR THE PERIOD ENDING SEPTEMBER 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
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
GRANTS FROM LOCAL UNITS	0	0	0	0%
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
PHYSICAL ENVIRONMENT-ELECTRIC	16,609,955	16,609,955	14,703,680	89%
PHYSICAL ENVIRONMENT-WATER	1,331,307	1,331,307	1,613,740	121%
PHYSICAL ENVIRONMENT-WASTEWATER	2,028,106	2,028,106	2,295,071	113%
PHYSICAL ENVIRONMENT-MOSQUITO	56,047	56,047	57,617	103%
<b>SUBTOTAL</b>	<b>20,025,415</b>	<b>20,025,415</b>	<b>18,670,108</b>	<b>93%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST EARNINGS	2,600	2,600	6,522	251%
RENTS & ROYALTIES	28,544	28,544	72,091	253%
OTHER MISCELLANEOUS REVENUE	237,707	237,707	872,879	367%
<b>SUBTOTAL</b>	<b>268,851</b>	<b>268,851</b>	<b>951,492</b>	<b>354%</b>
<b><u>NON OPERATING</u></b>				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	0	0	14,907	NA+
FUND BALANCE & UNDER COLLECTION	1,255,962	1,255,962	0	0%
<b>SUBTOTAL</b>	<b>1,255,962</b>	<b>1,255,962</b>	<b>14,907</b>	<b>1%</b>
<b>ENTERPRISE FUNDS</b>	<b>21,550,228</b>	<b>21,550,228</b>	<b>19,636,507</b>	<b>91%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING SEPTEMBER 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
<b><u>ELECTRIC UTILITY</u></b>						
PERSONAL SERVICES	737,876	741,371	100%	0	0%	100%
OPERATING EXPENDITURES	413,011	694,473	168%	1,193	0%	168%
CAPITAL OUTLAY	1,417,464	0	0%	30,941	2%	2%
DEBT SERVICE	469,715	469,714	100%	0	0%	100%
NON OPERATING	2,981,197	2,922,516	98%	0	0%	98%
POWER COSTS	11,723,577	8,879,587	76%	0	0%	76%
<b>TOTAL EXPENDITURES</b>	<b>17,742,840</b>	<b>13,707,661</b>	<b>77%</b>	<b>32,134</b>	<b>0%</b>	<b>77%</b>
<b><u>WATER UTILITY</u></b>						
PERSONAL SERVICES	388,376	381,268	98%	0	0%	98%
OPERATING EXPENDITURES	423,910	488,545	115%	25,262	6%	121%
CAPITAL OUTLAY	370,400	0	0%	47,321	13%	13%
DEBT SERVICE	116,701	116,663	100%	0	0%	100%
NON OPERATING	280,023	251,701	90%	0	0%	90%
<b>TOTAL EXPENDITURES</b>	<b>1,579,410</b>	<b>1,238,177</b>	<b>78%</b>	<b>72,583</b>	<b>5%</b>	<b>83%</b>
<b><u>WASTEWATER UTILITY</u></b>						
PERSONAL SERVICES	394,853	393,979	100%	0	0%	100%
OPERATING EXPENDITURES	695,596	1,380,720	198%	12,895	2%	200%
CAPITAL OUTLAY	175,875	0	0%	105,113	60%	60%
DEBT SERVICE	559,578	556,116	99%	0	0%	99%
NON OPERATING	354,765	322,052	91%	0	0%	91%
<b>TOTAL EXPENDITURES</b>	<b>2,180,667</b>	<b>2,652,867</b>	<b>122%</b>	<b>118,008</b>	<b>5%</b>	<b>127%</b>
<b><u>MOSQUITO CONTROL</u></b>						
PERSONAL SERVICES	7,011	5,848	83%	0	0%	83%
OPERATING EXPENDITURES	24,410	24,090	99%	0	0%	99%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON OPERATING	15,890	14,492	91%	0	0%	91%
<b>TOTAL EXPENDITURES</b>	<b>47,311</b>	<b>44,430</b>	<b>94%</b>	<b>0</b>	<b>0%</b>	<b>94%</b>
<b>ENTERPRISE FUNDS</b>	<b>21,550,228</b>	<b>17,643,135</b>	<b>82%</b>	<b>222,725</b>	<b>1%</b>	<b>83%</b>

**CITY OF ALACHUA  
FINANCE DEPARTMENT ANALYSIS  
FOR THE PERIOD ENDING SEPTEMBER 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.

	<b>FY 15/16 APPROVED BUDGET</b>	<b>FY 15/16 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 15/16</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
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	1,465	NA+
NON-OPERATING	1,556,104	6,142,335	5,924,928	96%
	<u>1,556,104</u>	<u>6,142,335</u>	<u>5,926,393</u>	<u>96%</u>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	1,556,104	6,142,335	5,407,837	88%
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>5,407,837</u>	<u>88%</u>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	992,348	1,009,548	907,665	90%
OPERATING EXPENDITURES	288,878	271,678	256,379	94%
CAPITAL OUTLAY	124,878	4,624,878	4,092,553	88%
DEBT SERVICE	0	86,231	26,240	30%
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>5,407,837</u>	<u>88%</u>



CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING SEPTEMBER 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
<b><u>PERMITS, FEES &amp; ASSESSMENTS</u></b>				
OTHER LICENSES, FEES, AND PERMITS	0	0	0	0%
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
OTHER FEDERAL GRANTS	0	0	0	0%
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST EARNINGS	0	0	644	NA+
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	821	NA+
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>1,465</b>	<b>NA+</b>
<b><u>NON OPERATING</u></b>				
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	0%
<b>SUBTOTAL</b>	<b>1,556,104</b>	<b>6,142,335</b>	<b>5,924,928</b>	<b>96%</b>
<b>INTERNAL SERVICE FUND</b>	<b>1,556,104</b>	<b>6,142,335</b>	<b>5,926,393</b>	<b>96%</b>

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

**INTERNAL SERVICE FUND EXPENDITURES**  
**BY MAJOR CATEGORY**

<b>DEPARTMENT/DIVISION</b>	<b>FY 15/16 AMENDED BUDGET</b>	<b>EXPENDED TO DATE</b>	<b>PERCENT EXPENDED TO DATE</b>	<b>ENCUMBERED TO DATE</b>	<b>PERCENT ENCUMBERED TO DATE</b>	<b>PERCENT EXPENDED &amp; ENCUMBERED TO DATE</b>
<b><u>FINANCE / UTILITY OPERATIONS</u></b>						
PERSONAL SERVICES	224,893	224,877	100%	0	0%	100%
OPERATING EXPENDITURES	21,165	19,413	92%	0	0%	92%
CAPITAL OUTLAY	26,874	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>272,932</b>	<b>244,290</b>	<b>90%</b>	<b>0</b>	<b>0%</b>	<b>90%</b>
<b><u>FINANCE / UTILITY BILLING</u></b>						
PERSONAL SERVICES	247,470	246,563	100%	0	0%	100%
OPERATING EXPENDITURES	137,162	145,251	106%	193	0%	106%
CAPITAL OUTLAY	11,875	0	0%	0	0%	0%
NON-OPERATING	125,000	125,000	100%	0	0%	100%
<b>TOTAL EXPENDITURES</b>	<b>521,507</b>	<b>516,814</b>	<b>99%</b>	<b>193</b>	<b>0%</b>	<b>99%</b>
<b><u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u></b>						
PERSONAL SERVICES	484,488	383,907	79%	0	0%	79%
OPERATING EXPENDITURES	100,229	64,181	64%	16,427	16%	80%
CAPITAL OUTLAY	86,129	0	0%	8,754	10%	10%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>670,846</b>	<b>448,088</b>	<b>67%</b>	<b>25,181</b>	<b>4%</b>	<b>71%</b>
<b><u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u></b>						
PERSONAL SERVICES	52,697	52,318	99%	0	0%	99%
OPERATING EXPENDITURES	13,122	10,914	83%	0	0%	83%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>65,819</b>	<b>63,232</b>	<b>96%</b>	<b>0</b>	<b>0%</b>	<b>96%</b>
<b><u>INTERNAL SERVICE FUND RESERVES</u></b>						
NON-OPERATING	25,000	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>25,000</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b><u>CP OPS/WAREHOUSE</u></b>						
CAPITAL OUTLAY	4,500,000	0	0%	4,083,799	91%	91%
OTHER DEBT COSTS	86,231	26,240	30%	0	0%	30%
<b>TOTAL EXPENDITURES</b>	<b>4,586,231</b>	<b>26,240</b>	<b>1%</b>	<b>4,083,799</b>	<b>89%</b>	<b>90%</b>
<b>INTERNAL SERVICE FUND</b>	<b>6,142,335</b>	<b>1,298,664</b>	<b>21%</b>	<b>4,109,173</b>	<b>67%</b>	<b>88%</b>

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

**ALL CITY FUNDS**

	<b>FY 15/16 APPROVED BUDGET</b>	<b>FY 15/16 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 15/16</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
TAXES	5,790,072	5,790,072	6,008,605	104%
PERMITS, FEES & ASSESSMENTS	485,000	485,000	487,193	100%
INTERGOVERNMENTAL	2,087,847	2,102,469	1,657,158	79%
CHARGES FOR SERVICES	21,059,365	21,059,365	19,749,049	94%
FINES AND FORFEITURES	40,000	40,000	30,597	76%
MISCELLANEOUS REVENUE	306,961	406,961	1,171,795	288%
NON-OPERATING	7,597,767	25,528,271	22,584,414	88%
	<u>37,367,012</u>	<u>55,412,138</u>	<u>51,688,811</u>	<u>93%</u>

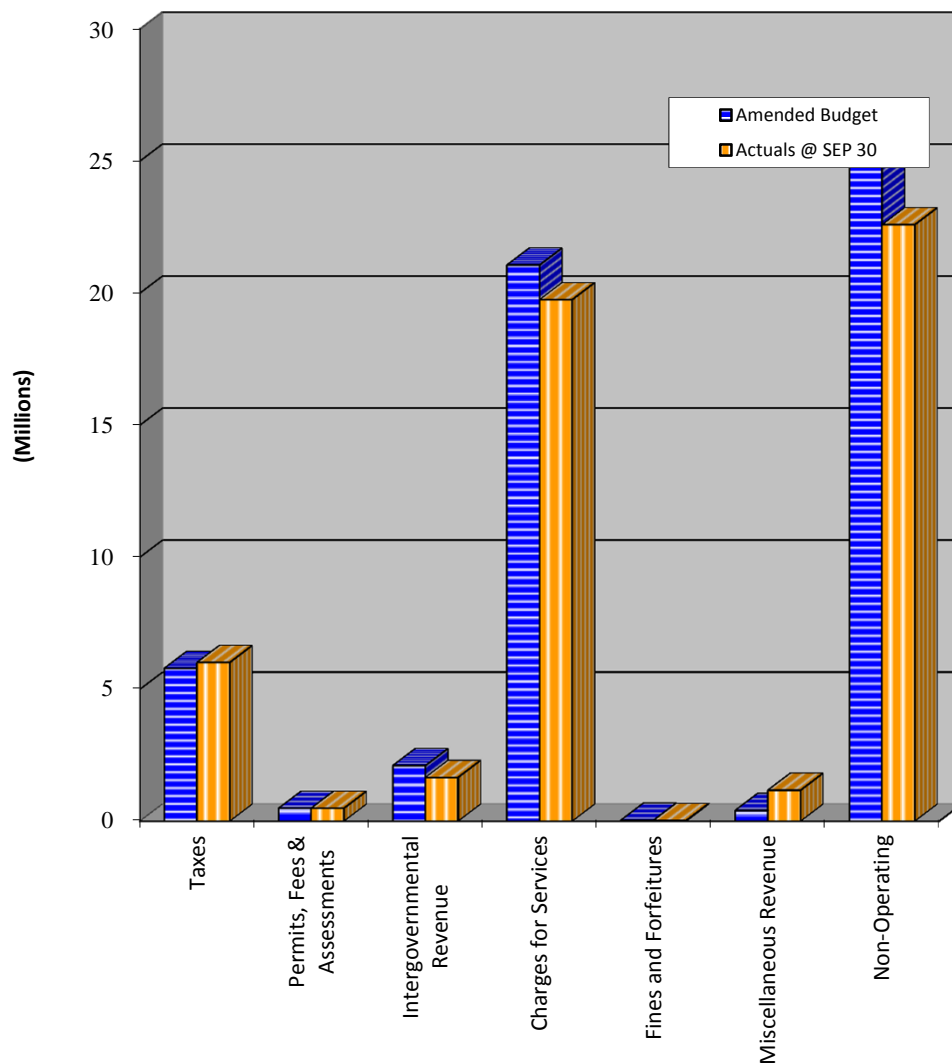
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	6,999,580	18,957,736	17,570,864	93%
PUBLIC SAFETY	3,665,594	3,853,015	3,676,696	95%
ECONOMIC ENVIRONMENT	526,945	526,945	419,200	80%
PHYSICAL ENVIRONMENT	23,102,004	23,102,004	19,291,748	84%
TRANSPORTATION	2,102,191	2,111,930	1,989,523	94%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	970,698	6,860,508	4,521,037	66%
	<u>37,367,012</u>	<u>55,412,138</u>	<u>47,469,068</u>	<u>86%</u>

**MAJOR EXPENDITURE CATEGORIES:**

PERSONAL SERVICES	7,587,020	7,627,336	7,376,097	97%
OPERATING EXPENDITURES	5,972,577	5,963,508	6,265,919	105%
CAPITAL OUTLAY	5,227,201	15,508,715	10,674,076	69%
DEBT SERVICE	1,812,511	9,436,896	9,365,698	99%
GRANTS & AIDS	50,450	42,450	27,648	65%
NON-OPERATING	4,993,676	5,109,656	4,880,043	96%
POWER COSTS	11,723,577	11,723,577	8,879,587	76%
	<u>37,367,012</u>	<u>55,412,138</u>	<u>47,469,068</u>	<u>86%</u>

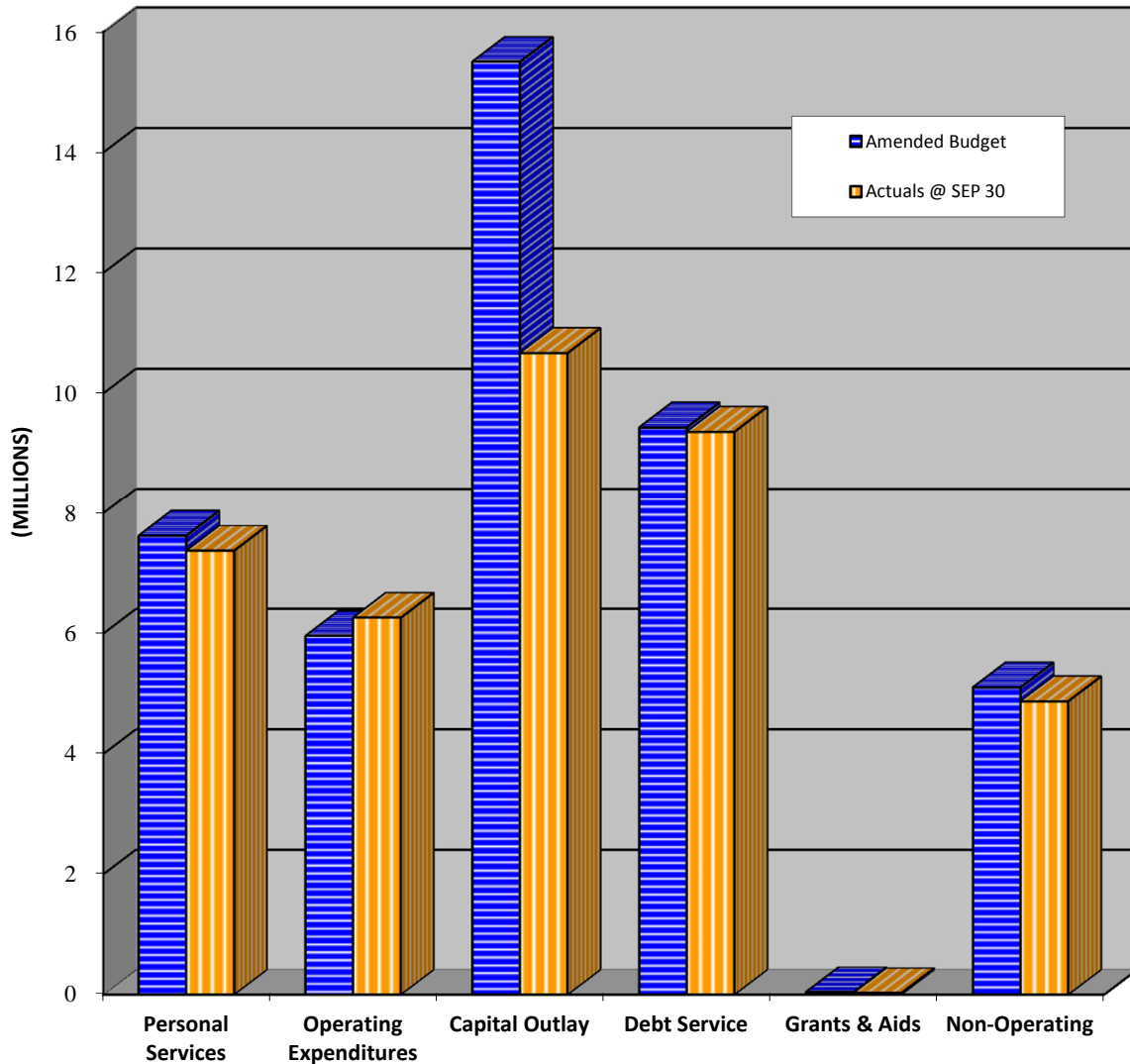
## Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 93% of budget for the fiscal year. Taxes are at 104% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (100%); Intergovernmental Revenue (79%); Charges for Services (94%); Fines and Forfeitures (76%); Miscellaneous Revenue (288%); and Non-Operating Revenue (88%).



## Expenditures by Major Category All City Funds

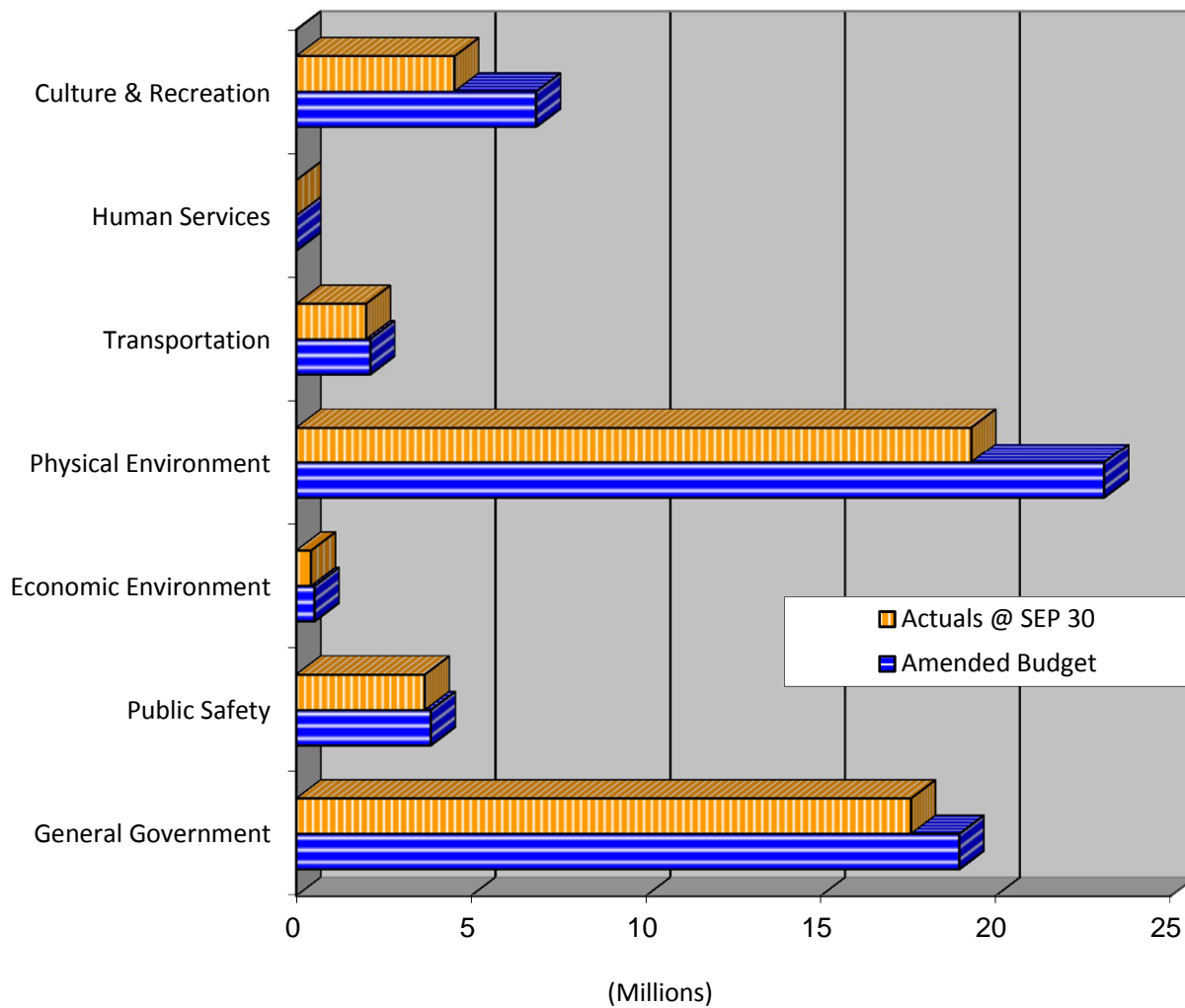
Overall, City expenditures and encumbrances are at 86% of budget for the period. The Personal Services category is at 97% of budget for the fiscal year. The Operating Expenditures category is at 105%, with encumbrances for legal, fire, and solid waste services of approximately \$18.1K. Capital Outlay is at 69%, Debt Service is 99%, Grants & Aids is 65% and Non-Operating Expenditures are at 96%. Encumbrances for future expenditures account for 14.1% (aprox. \$6.7M) 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 86% of budget with General Government expenses at 93%, Public Safety at 95%, Economic Environment at 80%, Physical Environment at 84% (Enterprise Funds & solid waste services), Transportation at 94%, and Culture & Recreation at 66%.



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## INVESTMENTS AND CASH

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### **Purpose**

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

### **Investment Objectives**

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

### **Defining Principal**

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

### **Defining of Portfolio**

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

### **Defining Rate of Return on Investment**

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

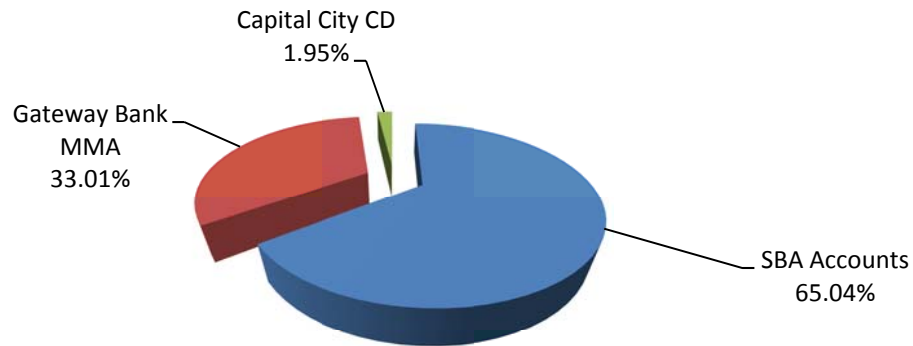
### **Conclusion**

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

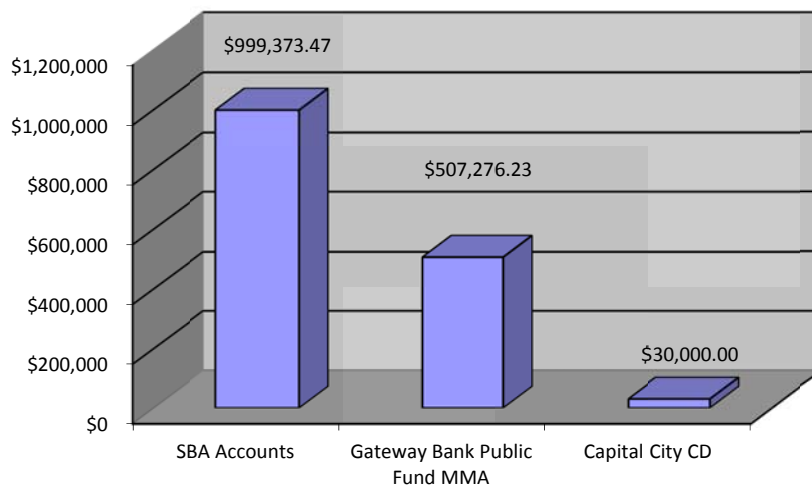
## INVESTMENTS AND CASH

As of September 30, 2016, the City's investment portfolio totaled **\$1,536,649.70**. 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 SEPTEMBER 30, 2016



### INVESTMENTS AS OF SEPTEMBER 30, 2016





## INVESTMENTS AND CASH

As of September 30, 2016, the City had cash holdings in several accounts with Capital City Bank, Gateway Bank and Renasant Bank (formerly Alarion & Heritage) that totaled **\$25,434,104.23**. 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:

<b>Bank Account</b>	<b>September 30 Balance</b>
Main Operating Account	\$13,703,840.73
Payroll Account	\$13,699.45
CRA Account	\$355,870.05
Police Forfeiture Account	\$26,167.46
Section 108 Account	\$27,855.98
Series 2006 Debt Service Reserve Account	\$0.00
Series 2016 Repayment Account	\$228,619.14
Deposit Account	\$1,656,501.58
Series 2016 Projects	\$8,877,415.64
Explorer Account	\$7,308.94
SRF Repayment Account	\$171,361.24
Heritage Oaks Account	\$365,464.02
<b>TOTAL</b>	<b><u>\$25,434,104.23</u></b>