



City of
ALACHUA

THE GOOD LIFE COMMUNITY

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

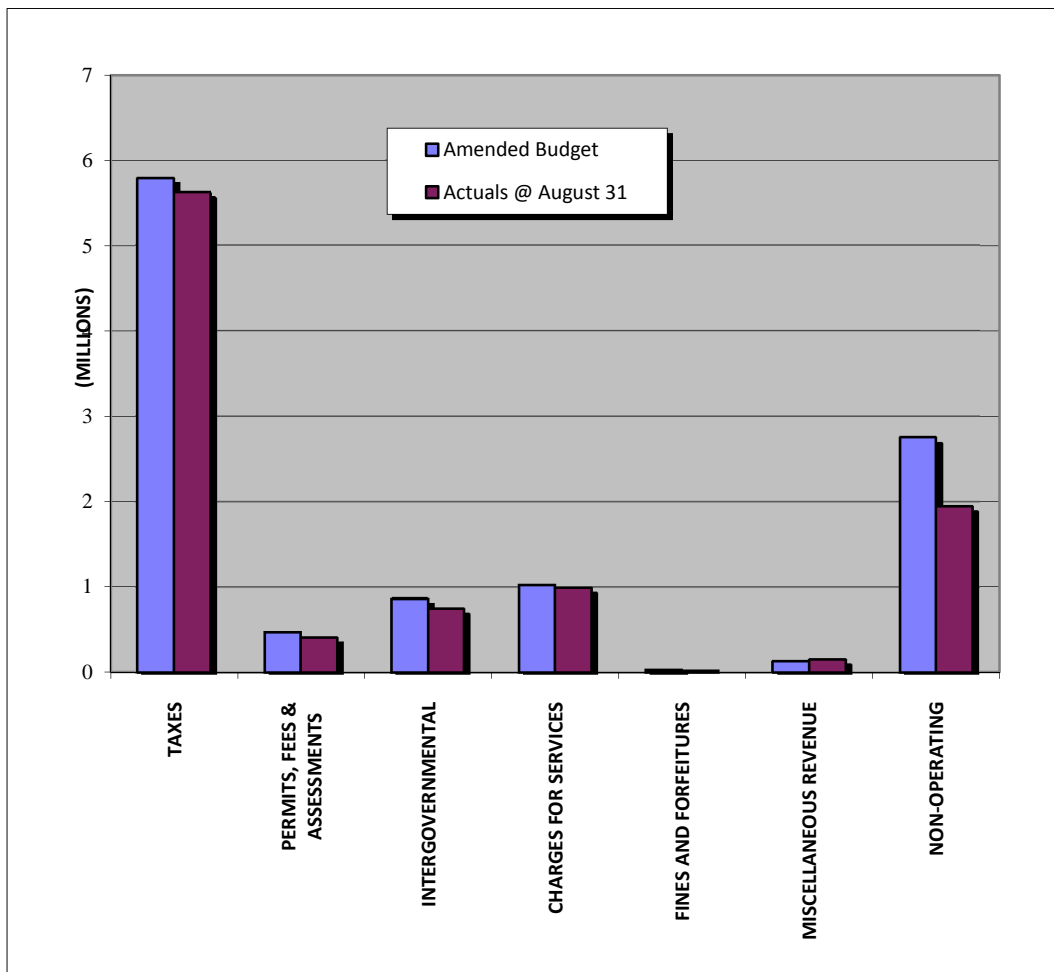
GENERAL FUND

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	5,621,606	97%
PERMITS, FEES & ASSESSMENTS	478,000	478,000	414,845	87%
INTERGOVERNMENTAL	854,122	868,744	749,460	86%
CHARGES FOR SERVICES	1,029,450	1,029,450	994,846	97%
FINES AND FORFEITURES	40,000	40,000	26,602	67%
MISCELLANEOUS REVENUE	37,800	137,800	159,733	116%
NON-OPERATING	2,483,394	2,753,522	1,946,117	71%
	<u>10,712,838</u>	<u>11,097,588</u>	<u>9,913,209</u>	<u>89%</u>
EXPENSES:				
GENERAL GOVERNMENT	4,559,124	4,698,814	4,185,451	89%
PUBLIC SAFETY	3,652,537	3,839,958	3,277,934	85%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	812,981	812,981	806,981	99%
TRANSPORTATION	1,007,179	1,016,918	907,018	89%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	681,017	728,917	643,949	88%
	<u>10,712,838</u>	<u>11,097,588</u>	<u>9,821,333</u>	<u>88%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	5,068,646	5,051,626	4,510,691	89%
OPERATING EXPENDITURES	3,447,541	3,476,318	3,105,195	89%
CAPITAL OUTLAY	944,400	1,209,413	941,532	78%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	50,450	42,450	27,648	65%
NON-OPERATING	1,201,801	1,317,781	1,236,267	94%
POWER COSTS	0	0	0	0%
	<u>10,712,838</u>	<u>11,097,588</u>	<u>9,821,333</u>	<u>88%</u>

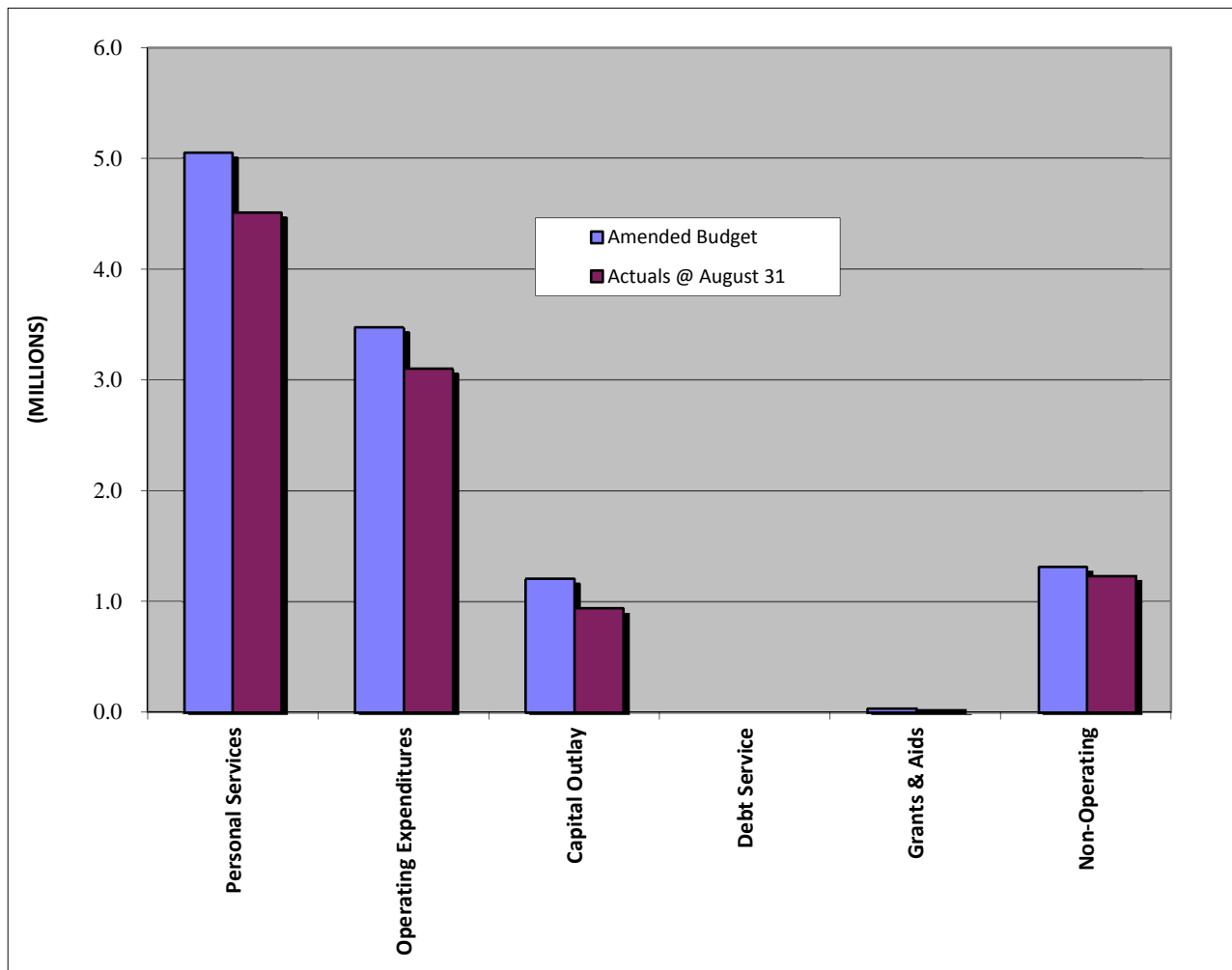
Revenues by Major Category General Fund

As of August 31, 2016, the City of Alachua collected 89% of budgeted General Fund revenues. This is due, primarily, to tax collections being at 97%. 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 87%. The Intergovernmental Revenues are at 86%. Charges for Services are at 97%, Fines & Forfeitures are at 67%, Miscellaneous Revenues are at 116% and Non-Operating Revenues are at 71%.



Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 88%. Personal Services are at 89% with Operating Expenditures at 89%. The Capital Outlay category is at 78%, Grants & Aids are 65% and Non-Operating expenditures are at 94%. Encumbrances for legal, fire, and waste services account for about 4% of the expense line total (aprox. \$361K).



CITY OF ALACHUA
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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	3,978,876	99%
LOCAL OPTION FUEL TAXES	219,613	219,613	206,865	94%
UTILITY SERVICES TAXES	1,200,000	1,200,000	1,099,090	92%
COMMUNICATIONS SERVICES TAXES	311,554	311,554	288,852	93%
LOCAL BUSINESS TAXES	47,000	47,000	47,923	102%
SUBTOTAL	5,790,072	5,790,072	5,621,606	97%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
BUILDING PERMITS	190,000	190,000	158,719	84%
FRANCHISE FEES	288,000	288,000	256,126	89%
SUBTOTAL	478,000	478,000	414,845	87%
<u>INTERGOVERNMENTAL REVENUE</u>				
STATE-SHARED REVENUES	811,327	811,327	734,838	91%
GRANTS	42,795	57,417	14,622	25%
SUBTOTAL	854,122	868,744	749,460	86%
<u>CHARGES FOR SERVICES</u>				
GENERAL GOVERNMENT	64,025	64,025	79,688	124%
PUBLIC SAFETY	87,205	87,205	85,350	98%
PHYSICAL ENVIRONMENT	852,220	852,220	799,579	94%
TRANSPORTATION	0	0	0	0%
CULTURE & RECREATION	26,000	26,000	30,229	116%
OTHER CHARGES FOR SVCS	0	0	0	0%
SUBTOTAL	1,029,450	1,029,450	994,846	97%
<u>FINES & FORFEITURES</u>				
FINES & FORFEITURES	40,000	40,000	26,569	66%
OTHER FINES & FORFEITURES	0	0	33	0%
SUBTOTAL	40,000	40,000	26,602	67%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	5,000	5,000	7,317	146%
RENTS & ROYALTIES	0	100,000	100,100	100%
OTHER MISCELLANEOUS REVENUE	32,800	32,800	52,316	160%
SUBTOTAL	37,800	137,800	159,733	116%
<u>NON OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	1,821,117	1,821,117	1,821,117	100%
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	1,946,117	71%
GENERAL FUND	10,712,838	11,097,588	9,913,209	89%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING AUGUST 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>CITY COMMISSION</u>						
PERSONAL SERVICES	106,122	100,057	94%	0	0%	94%
OPERATING EXPENDITURES	30,888	25,519	83%	0	0%	83%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	137,010	125,576	92%	0	0%	92%
<u>CITY MANAGER'S OFFICE</u>						
PERSONAL SERVICES	412,128	389,786	95%	0	0%	95%
OPERATING EXPENDITURES	35,106	21,056	60%	154	0%	60%
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	410,842	92%	154	0%	92%
<u>DEPUTY CITY CLERK</u>						
PERSONAL SERVICES	129,959	118,808	91%	0	0%	91%
OPERATING EXPENDITURES	54,053	42,091	78%	999	2%	80%
CAPITAL OUTLAY	3,242	3,237	100%	2	0%	100%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	187,254	164,136	88%	1,001	1%	88%
<u>CITY ATTORNEY</u>						
PERSONAL SERVICES	0	0	0%	0	0%	0%
OPERATING EXPENDITURES	188,235	128,625	68%	30,626	16%	85%
TOTAL EXPENDITURES	188,235	128,625	68%	30,626	16%	85%
<u>INFORMATION & TECHNOLOGY SERVICES</u>						
PERSONAL SERVICES	131,050	120,140	92%	0	0%	92%
OPERATING EXPENDITURES	60,782	49,058	81%	0	0%	81%
CAPITAL OUTLAY	50,993	42,409	83%	0	0%	83%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	242,825	211,607	87%	0	0%	87%
<u>FINANCE</u>						
PERSONAL SERVICES	331,162	290,567	88%	0	0%	88%
OPERATING EXPENDITURES	64,207	50,539	79%	159	0%	79%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	395,369	341,106	86%	159	0%	86%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING AUGUST 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>HUMAN RESOURCES</u>						
PERSONAL SERVICES	180,189	168,485	94%	0	0%	94%
OPERATING EXPENDITURES	42,178	32,882	78%	154	0%	78%
CAPITAL OUTLAY	2,100	1,775	85%	0	0%	85%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	224,467	203,142	90%	154	0%	91%
<u>FACILITIES MAINTENANCE</u>						
PERSONAL SERVICES	124,689	117,767	94%	0	0%	94%
OPERATING EXPENDITURES	128,220	98,015	76%	13,382	10%	87%
CAPITAL OUTLAY	1,950	1,930	99%	0	0%	99%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	254,859	217,712	85%	13,382	5%	91%
<u>GRANTS & CONTRACTS</u>						
PERSONAL SERVICES	60,502	55,098	91%	0	0%	91%
OPERATING EXPENDITURES	6,373	3,097	49%	0	0%	49%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	66,875	58,195	87%	0	0%	87%
<u>CP&D-PLANNING & DEVELOPMENT</u>						
PERSONAL SERVICES	315,083	286,139	91%	0	0%	91%
OPERATING EXPENDITURES	114,428	56,976	50%	23,551	21%	70%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	429,511	343,115	80%	23,551	5%	85%
<u>COMPLIANCE & RISK MANAGEMENT</u>						
PERSONAL SERVICES	268,189	234,006	87%	0	0%	87%
OPERATING EXPENDITURES	50,101	12,151	24%	2,550	5%	29%
CAPITAL OUTLAY	27,910	26,355	94%	1,274	5%	99%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	346,200	272,512	79%	3,824	1%	80%
<u>CP&D-BEAUTIFICATION BOARD</u>						
OPERATING EXPENDITURES	8,000	5,575	70%	1,450	18%	88%
TOTAL EXPENDITURES	8,000	5,575	70%	1,450	18%	88%

CITY OF ALACHUA
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FOR THE PERIOD ENDING AUGUST 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>SPECIAL EXPENSE</u>						
PERSONAL SERVICES	5,000	0	0%	0	0%	0%
OPERATING EXPENDITURES	116,583	96,063	82%	44	0%	82%
CAPITAL OUTLAY	289,161	146,940	51%	122,045	42%	93%
GRANTS & AIDS	42,450	27,648	65%	0	0%	65%
NON-OPERATING	1,317,781	1,236,267	94%	0	0%	94%
TOTAL EXPENDITURES	1,770,975	1,506,918	85%	122,089	7%	92%
<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	601,359	74%	205,622	25%	99%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	812,981	601,359	74%	205,622	25%	99%
<u>PS-PUBLIC WORKS</u>						
PERSONAL SERVICES	359,174	321,691	90%	0	0%	90%
OPERATING EXPENDITURES	284,410	198,993	70%	55,755	20%	90%
CAPITAL OUTLAY	373,334	313,149	84%	17,430	5%	89%
DEBT SERVICE	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,016,918	833,833	82%	73,185	7%	89%
<u>FIRE RESCUE SERVICES</u>						
OPERATING EXPENDITURES	678,769	553,261	82%	124,321	18%	100%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	678,769	553,261	82%	124,321	18%	100%
<u>BUILDING INSPECTIONS</u>						
PERSONAL SERVICES	159,100	145,416	91%	0	0%	91%
OPERATING EXPENDITURES	31,926	14,495	45%	206	1%	46%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	191,026	159,911	84%	206	0%	84%
<u>APD-PATROL & ADMIN</u>						
PERSONAL SERVICES	1,862,492	1,636,062	88%	0	0%	88%
OPERATING EXPENDITURES	384,840	317,878	83%	4,067	1%	84%
CAPITAL OUTLAY	412,823	136,284	33%	93,686	23%	56%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	2,660,155	2,090,224	79%	97,753	4%	82%

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

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>APD-COMMUNICATIONS</u>						
PERSONAL SERVICES	265,219	225,358	85%	0	0%	85%
OPERATING EXPENDITURES	12,000	7,090	59%	0	0%	59%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	277,219	232,448	84%	0	0%	84%
<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	492	25%	0	0%	25%
TOTAL EXPENDITURES	2,000	492	25%	0	0%	25%
<u>APD-RESERVE PROGRAM</u>						
OPERATING EXPENDITURES	3,000	1,052	35%	1,707	57%	92%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,000	1,052	35%	1,707	57%	92%
<u>PARKS & RECREATION</u>						
PERSONAL SERVICES	341,568	301,311	88%	0	0%	88%
OPERATING EXPENDITURES	339,449	290,553	86%	17,069	5%	91%
CAPITAL OUTLAY	47,900	2,116	4%	32,900	69%	73%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	728,917	593,980	81%	49,969	7%	88%
GENERAL FUND	11,097,588	9,072,180	82%	749,153	7%	88%

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

SPECIAL REVENUE FUNDS

FUND VARIOUS - SPECIAL REVENUE FUNDS: Special Revenue Funds are used to account for the proceeds of specific revenue sources that are designated for specified purposes or are restricted in use.

	FY 15/16 APPROVED BUDGET	FY 15/16 AMENDED BUDGET	YEAR TO DATE FY 15/16	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	7,000	7,000	5,320	76%
INTERGOVERNMENTAL REVENUE	263,713	263,713	265,607	101%
CHARGES FOR SERVICES	4,500	4,500	3,226	72%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	310	310	27,304	8808%
NON-OPERATING	326,195	326,195	200,897	62%
	601,718	601,718	502,354	83%

EXPENSES:				
GENERAL GOVERNMENT	2,416	2,416	0	0%
PUBLIC SAFETY	13,057	13,057	7,121	55%
ECONOMIC ENVIRONMENT	526,945	526,945	438,094	83%
PHYSICAL ENVIRONMENT	12,200	12,200	5,270	43%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	47,100	47,100	33,970	72%
	601,718	601,718	484,455	81%

MAJOR EXPENDITURE CATEGORIES:

PERSONAL SERVICES	18,810	16,849	16,076	95%
OPERATING EXPENDITURES	287,943	290,922	222,202	76%
CAPITAL OUTLAY	185,685	184,667	146,898	80%
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	484,455	81%

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	3,226	72%
OTHER MISCELLANEOUS CHARGES	0	0	0	0%
SUBTOTAL	4,500	4,500	3,226	72%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	310	310	259	84%
RENTALS AND LEASES	0	0	3,850	NA+
CONTRIBUTIONS AND DONATIONS	0	0	21,915	NA+
OTHER MISCELLANEOUS REVENUE	0	0	1,280	NA+
SUBTOTAL	310	310	27,304	8808%
<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	502,354	83%

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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	7,121	102%	0	0%	102%
TOTAL EXPENDITURES	6,980	7,121	102%	0	0%	102%
<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	4,042	33%	1,228	10%	43%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	12,200	4,042	33%	1,228	10%	43%
<u>DONATION FUND</u>						
OPERATING EXPENDITURES	36,074	16,519	46%	0	0%	46%
CAPITAL OUTLAY	14,359	17,451	122%	0	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	16,849	16,076	95%	0	0%	95%
OPERATING EXPENDITURES	230,508	164,852	72%	28,440	12%	84%
CAPITAL OUTLAY	170,308	86,090	51%	43,357	25%	76%
DEBT SERVICE	99,280	99,279	100%	0	0%	100%
NON OPERATING	10,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	526,945	366,297	70%	71,797	14%	83%
SPECIAL REVENUE FUNDS	601,718	411,430	68%	73,025	12%	81%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING AUGUST 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	140	NA+
NON-OPERATING	570,737	7,802,972	7,799,329	100%
	<u>570,737</u>	<u>7,802,972</u>	<u>7,799,469</u>	<u>100%</u>
EXPENSES:				
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>
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	7,799,329	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
FOR THE PERIOD ENDING AUGUST 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	140	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	0	140	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	 7,799,469	 100%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING AUGUST 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	93,686	96%	0	0%	96%
TOTAL EXPENDITURES	97,329	93,686	96%	0	0%	96%
<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	7,799,329	100%	0	0%	100%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING AUGUST 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	347,775	36%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	0	0	10,306	NA+
NON-OPERATING	1,405,375	7,247,285	6,428,108	89%
	<u>2,375,387</u>	<u>8,217,297</u>	<u>6,786,189</u>	<u>83%</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	1,034,844	95%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	242,581	6,084,491	3,707,041	61%
	<u>2,375,387</u>	<u>8,217,297</u>	<u>5,355,197</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	7,526,018	5,018,627	67%
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>5,355,197</u>	<u>65%</u>

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING AUGUST 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	15,740	2%
STATE GRANTS	289,276	289,276	332,035	115%
GRANTS FROM OTHER LOCAL UNITS	0	0	0	0%
SUBTOTAL	970,012	970,012	347,775	36%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	0	0	10,306	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	0	10,306	0%
<u>NON OPERATING</u>				
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%
SUBTOTAL	1,405,375	7,247,285	6,428,108	89%
CAPITAL PROJECTS FUNDS	2,375,387	8,217,297	6,786,189	83%

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

CAPITAL PROJECTS FUNDS EXPENDITURES
 BY MAJOR CATEGORY

CAPITAL PROJECT	FY 15/16 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>HERITAGE OAKS</u>						
OPERATING EXPENSES	31,200	167	1%	4,740	15%	16%
CAPITAL OUTLAY	695,395	336,550	48%	271,855	39%	87%
TOTAL EXPENDITURES	726,595	336,717	46%	276,595	38%	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%	0	0%	91%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	289,276	263,197	91%	0	0%	91%
<u>CDBG - NEIGHBORHOOD REVITALIZATION</u>						
OPERATING EXPENDITURES	36,736	17,260	47%	13,000	35%	82%
CAPITAL OUTLAY	769,000	144,057	0%	597,330	78%	96%
TOTAL EXPENDITURES	805,736	161,317	20%	610,330	76%	96%
<u>PROJECT LEGACY</u>						
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	1,136,412	20%	2,269,226	39%	59%
TOTAL EXPENDITURES	6,076,581	1,436,415	24%	2,269,226	37%	61%
CAPITAL PROJECT FUNDS	8,217,297	2,199,046	27%	3,156,151	38%	65%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING AUGUST 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	17,477,253	87%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	268,851	268,851	930,380	346%
NON-OPERATING	1,255,962	1,255,962	14,907	1%
	21,550,228	21,550,228	18,422,540	85%

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	14,630,107	68%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	21,550,228	21,550,228	14,630,107	68%

MAJOR EXPENDITURE CATEGORIES:

PERSONAL SERVICES	1,507,216	1,508,116	1,373,362	91%
OPERATING EXPENDITURES	1,560,153	1,559,253	1,163,316	75%
CAPITAL OUTLAY	1,984,913	1,984,913	174,758	9%
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	3,479,782	96%
POWER COSTS	11,723,577	11,723,577	7,296,396	62%
	21,550,228	21,550,228	14,630,107	68%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING AUGUST 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	13,820,156	83%
PHYSICAL ENVIRONMENT-WATER	1,331,307	1,331,307	1,490,006	112%
PHYSICAL ENVIRONMENT-WASTEWATER	2,028,106	2,028,106	2,114,317	104%
PHYSICAL ENVIRONMENT-MOSQUITO	56,047	56,047	52,774	94%
SUBTOTAL	20,025,415	20,025,415	17,477,253	87%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	2,600	2,600	3,878	149%
RENTS & ROYALTIES	28,544	28,544	72,091	253%
OTHER MISCELLANEOUS REVENUE	237,707	237,707	854,411	359%
SUBTOTAL	268,851	268,851	930,380	346%
<u>NON OPERATING</u>				
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%
SUBTOTAL	1,255,962	1,255,962	14,907	1%
ENTERPRISE FUNDS	21,550,228	21,550,228	18,422,540	85%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING AUGUST 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	659,200	89%	0	0%	89%
OPERATING EXPENDITURES	415,337	278,095	67%	9,713	2%	69%
CAPITAL OUTLAY	1,415,138	(4,993)	0%	34,509	2%	2%
DEBT SERVICE	469,715	469,714	100%	0	0%	100%
NON OPERATING	2,981,197	2,896,197	97%	0	0%	97%
POWER COSTS	11,723,577	7,296,396	62%	0	0%	62%
TOTAL EXPENDITURES	17,742,840	11,594,609	65%	44,222	0%	66%
<u>WATER UTILITY</u>						
PERSONAL SERVICES	368,376	346,422	94%	0	0%	94%
OPERATING EXPENDITURES	423,910	299,842	71%	23,204	5%	76%
CAPITAL OUTLAY	393,900	0	0%	40,129	10%	10%
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	1,012,950	64%	63,333	4%	68%
<u>WASTEWATER UTILITY</u>						
PERSONAL SERVICES	394,853	362,892	92%	0	0%	92%
OPERATING EXPENDITURES	695,596	503,547	72%	26,317	4%	76%
CAPITAL OUTLAY	175,875	0	0%	105,113	60%	60%
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	1,742,227	80%	131,430	6%	86%
<u>MOSQUITO CONTROL</u>						
PERSONAL SERVICES	7,011	4,848	69%	0	0%	69%
OPERATING EXPENDITURES	24,410	22,598	93%	0	0%	93%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON OPERATING	15,890	13,890	87%	0	0%	87%
TOTAL EXPENDITURES	47,311	41,336	87%	0	0%	87%
ENTERPRISE FUNDS	21,550,228	14,391,122	67%	238,985	1%	68%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING AUGUST 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	1,257	NA+
NON-OPERATING	1,556,104	6,142,335	5,924,928	96%
	<u>1,556,104</u>	<u>6,142,335</u>	<u>5,926,185</u>	<u>96%</u>
EXPENSES:				
GENERAL GOVERNMENT	1,556,104	6,142,335	5,307,509	86%
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>5,307,509</u>	<u>86%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	992,348	992,348	831,337	84%
OPERATING EXPENDITURES	288,878	288,878	216,746	75%
CAPITAL OUTLAY	124,878	4,624,878	4,108,186	89%
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>5,307,509</u>	<u>86%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING AUGUST 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	425	NA+
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	832	NA+
SUBTOTAL	0	0	1,257	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	0%
SUBTOTAL	1,556,104	6,142,335	5,924,928	96%
INTERNAL SERVICE FUND	1,556,104	6,142,335	5,926,185	96%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING AUGUST 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	198,961	91%	0	0%	91%
OPERATING EXPENDITURES	27,515	17,058	62%	0	0%	62%
CAPITAL OUTLAY	26,874	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	272,932	216,019	79%	0	0%	79%
<u>FINANCE / UTILITY BILLING</u>						
PERSONAL SERVICES	241,470	225,753	93%	0	0%	93%
OPERATING EXPENDITURES	143,162	109,851	77%	2,281	2%	78%
CAPITAL OUTLAY	11,875	0	0%	0	0%	0%
NON-OPERATING	125,000	125,000	100%	0	0%	100%
TOTAL EXPENDITURES	521,507	460,604	88%	2,281	0%	89%
<u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u>						
PERSONAL SERVICES	484,488	359,215	74%	0	0%	74%
OPERATING EXPENDITURES	100,229	60,500	60%	17,569	18%	78%
CAPITAL OUTLAY	86,129	0	0%	15,135	18%	18%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	670,846	419,715	63%	32,704	5%	67%
<u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u>						
PERSONAL SERVICES	47,847	47,408	99%	0	0%	99%
OPERATING EXPENDITURES	17,972	9,487	53%	0	0%	53%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	65,819	56,895	86%	0	0%	86%
<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	26,240	30%	0	0%	30%
TOTAL EXPENDITURES	4,586,231	26,240	1%	4,093,051	89%	90%
INTERNAL SERVICE FUND	6,142,335	1,179,473	19%	4,128,036	67%	86%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING AUGUST 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	5,621,606	97%
PERMITS, FEES & ASSESSMENTS	485,000	485,000	420,165	87%
INTERGOVERNMENTAL	2,087,847	2,102,469	1,362,842	65%
CHARGES FOR SERVICES	21,059,365	21,059,365	18,475,325	88%
FINES AND FORFEITURES	40,000	40,000	26,602	67%
MISCELLANEOUS REVENUE	306,961	406,961	1,129,120	277%
NON-OPERATING	7,597,767	25,528,271	22,314,286	87%
	<u>37,367,012</u>	<u>55,412,138</u>	<u>49,349,946</u>	<u>89%</u>

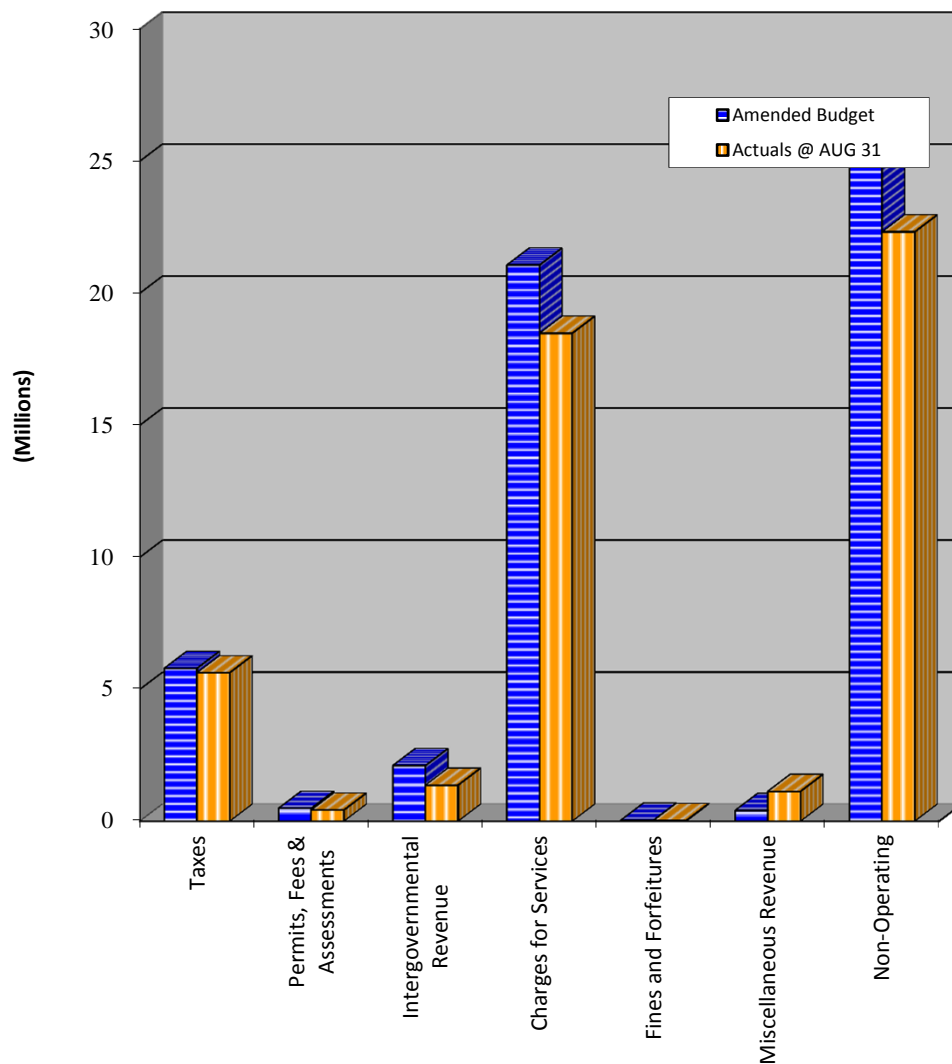
EXPENSES:				
GENERAL GOVERNMENT	6,999,580	18,957,736	17,292,289	91%
PUBLIC SAFETY	3,665,594	3,853,015	3,285,055	85%
ECONOMIC ENVIRONMENT	526,945	526,945	438,094	83%
PHYSICAL ENVIRONMENT	23,102,004	23,102,004	16,055,670	69%
TRANSPORTATION	2,102,191	2,111,930	1,941,862	92%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	970,698	6,860,508	4,384,960	64%
	<u>37,367,012</u>	<u>55,412,138</u>	<u>43,397,930</u>	<u>78%</u>

MAJOR EXPENDITURE CATEGORIES:

PERSONAL SERVICES	7,587,020	7,568,939	6,731,466	89%
OPERATING EXPENDITURES	5,972,577	6,004,231	4,745,672	79%
CAPITAL OUTLAY	5,227,201	15,529,889	10,390,001	67%
DEBT SERVICE	1,812,511	9,433,396	9,365,698	99%
GRANTS & AIDS	50,450	42,450	27,648	65%
NON-OPERATING	4,993,676	5,109,656	4,841,049	95%
POWER COSTS	11,723,577	11,723,577	7,296,396	62%
	<u>37,367,012</u>	<u>55,412,138</u>	<u>43,397,930</u>	<u>78%</u>

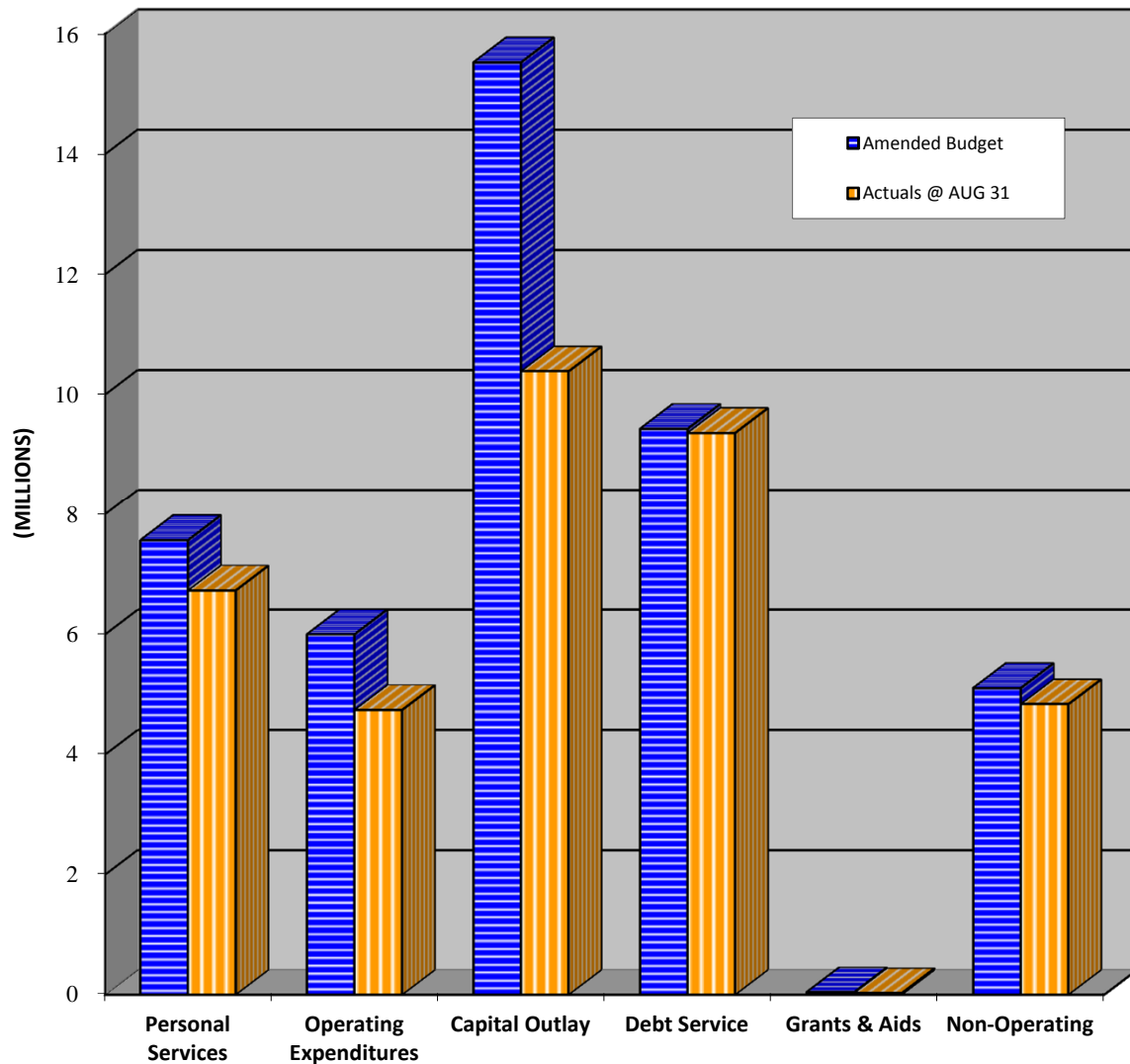
Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 89% of budget for the fiscal year. Taxes are at 97% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (87%); Intergovernmental Revenue (65%); Charges for Services (88%); Fines and Forfeitures (67%); Miscellaneous Revenue (277%); and Non-Operating Revenue (87%).



Expenditures by Major Category All City Funds

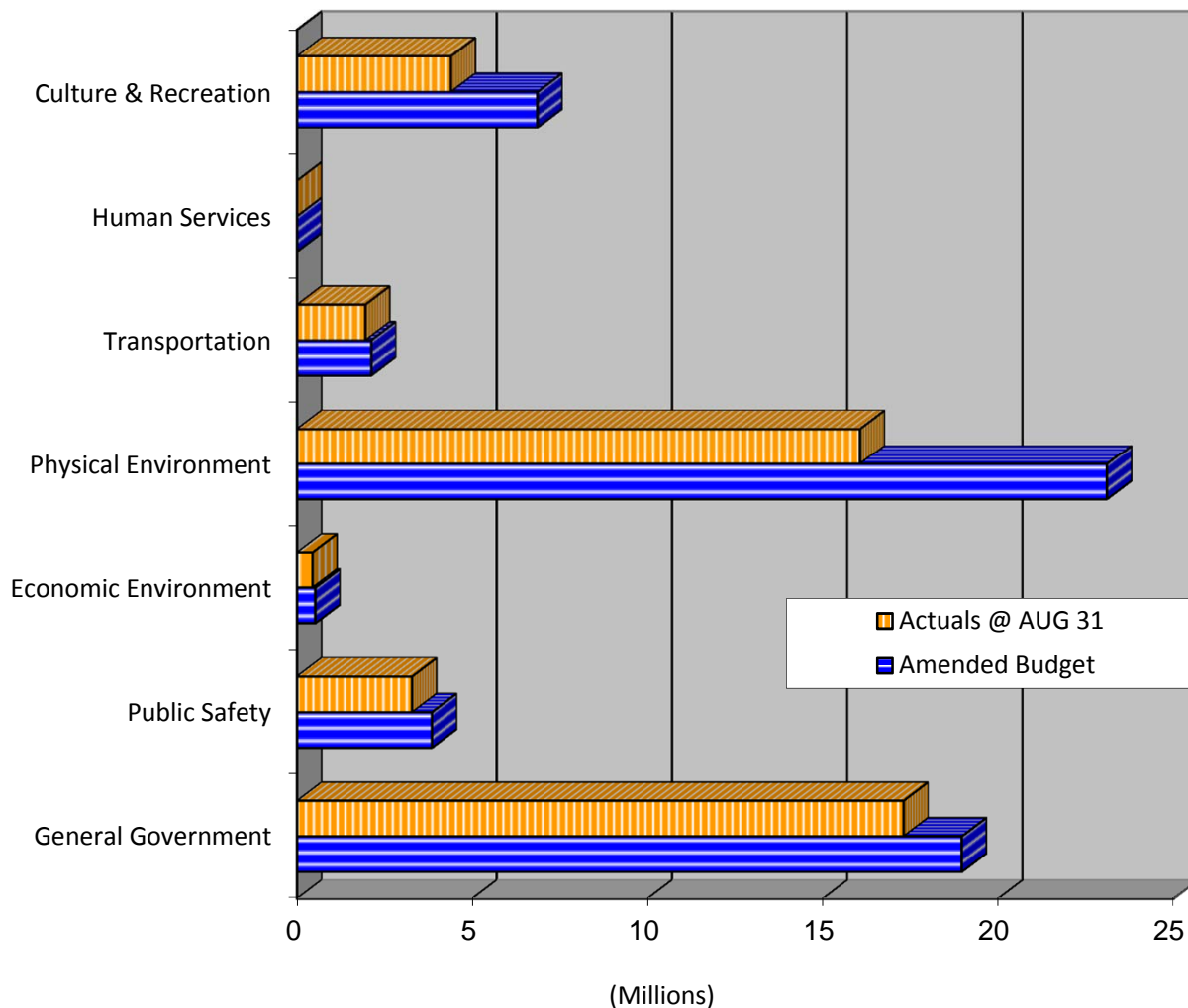
Overall, City expenditures and encumbrances are at 78% of budget for the period. The Personal Services category is at 89% of budget for the fiscal year. The Operating Expenditures category is at 79%, with encumbrances for legal, fire, and solid waste services of approximately \$361K. Capital Outlay is at 67%, Debt Service is 99%, Grants & Aids is 65% and Non-Operating Expenditures are at 95%. Encumbrances for future expenditures account for 19.2% (aprox. \$8.3M) 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 78% of budget with General Government expenses at 91%, Public Safety at 85%, Economic Environment at 83%, Physical Environment at 69% (Enterprise Funds & solid waste services), Transportation at 92%, and Culture & Recreation at 64%.



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.

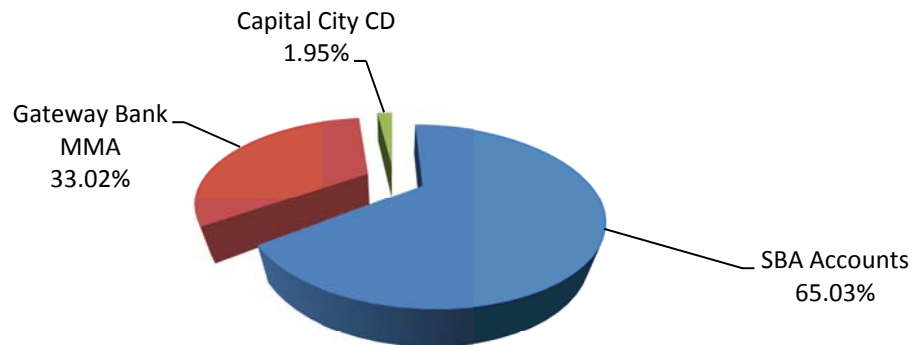
Conclusion

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.

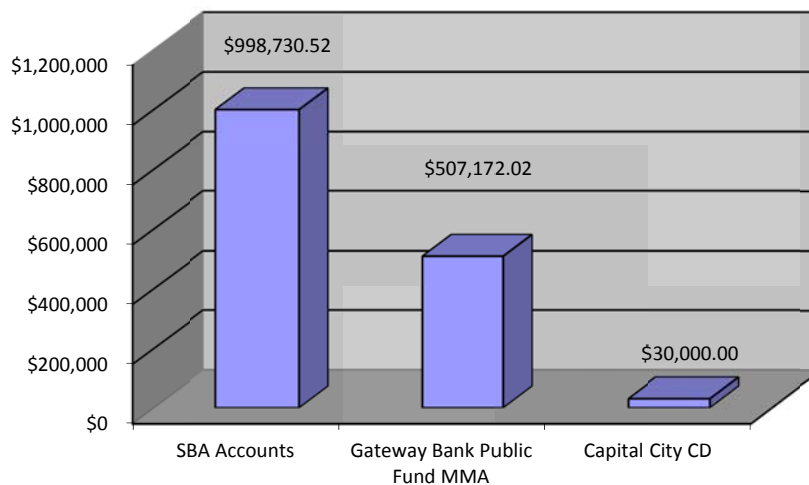
INVESTMENTS AND CASH

As of August 31, 2016, the City's investment portfolio totaled **\$1,535,902.54**. 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 AUGUST 31, 2016



INVESTMENTS AS OF AUGUST 31, 2016



INVESTMENTS AND CASH

As of August 31, 2016, the City had cash holdings in several accounts with Capital City Bank, Gateway Bank and Renasant Bank (formerly Alarion & Heritage) that totaled **\$26,818,213.07**. 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:

Bank Account	August 31, 2016 Balance
Main Operating Account	\$14,217,158.30
Payroll Account	\$18,107.32
CRA Account	\$373,863.16
Police Forfeiture Account	\$26,164.17
Section 108 Account	\$26,584.64
Series 2006 Debt Service Reserve Account	\$0.00
Series 2016 Repayment Account	\$627,202.81
Deposit Account	\$1,643,900.87
Series 2016 Projects	\$9,189,150.43
Explorer Account	\$7,308.94
SRF Repayment Account	\$164,150.41
Heritage Oaks Account	\$524,622.02
TOTAL	<u>\$26,818,213.07</u>