



City of  
**ALACHUA**

THE GOOD LIFE COMMUNITY

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

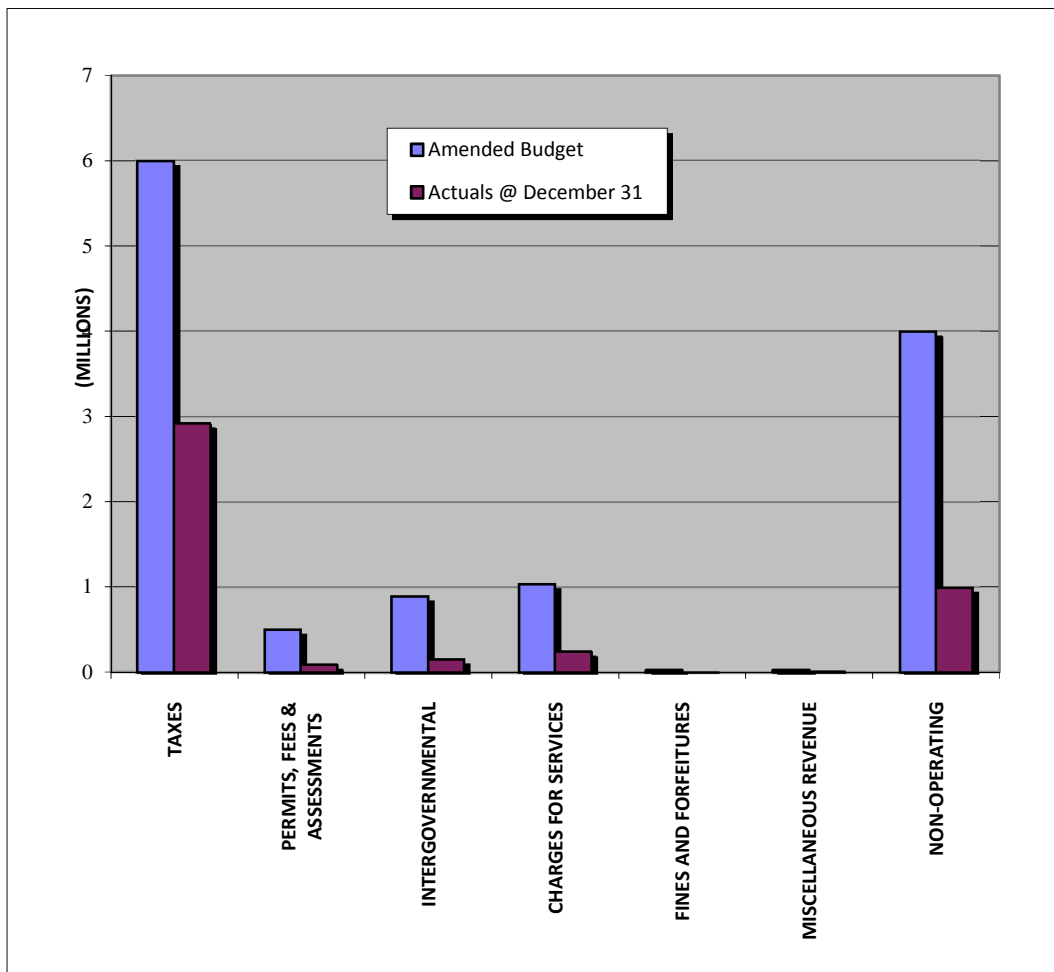
**GENERAL FUND**

**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.

	<b>FY 16/17 APPROVED BUDGET</b>	<b>FY 16/17 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 16/17</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
TAXES	5,998,056	5,998,056	2,917,854	49%
PERMITS, FEES & ASSESSMENTS	503,800	503,800	96,663	19%
INTERGOVERNMENTAL	900,589	900,589	160,291	18%
CHARGES FOR SERVICES	1,039,350	1,039,350	246,421	24%
FINES AND FORFEITURES	32,000	32,000	4,058	13%
MISCELLANEOUS REVENUE	38,000	38,000	10,154	27%
NON-OPERATING	3,999,490	3,999,490	1,000,000	25%
	<b>12,511,285</b>	<b>12,511,285</b>	<b>4,435,441</b>	<b>35%</b>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	6,618,338	6,619,038	1,826,565	28%
PUBLIC SAFETY	3,684,620	3,683,920	1,435,761	39%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	666,300	666,300	659,864	99%
TRANSPORTATION	937,010	937,010	211,923	23%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	605,017	605,017	150,091	25%
	<b>12,511,285</b>	<b>12,511,285</b>	<b>4,284,204</b>	<b>34%</b>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	5,382,436	5,382,436	1,218,403	23%
OPERATING EXPENDITURES	3,319,985	3,315,385	1,969,281	59%
CAPITAL OUTLAY	569,792	574,392	217,276	38%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	47,228	47,228	33,300	71%
NON-OPERATING	3,191,844	3,191,844	845,943	27%
POWER COSTS	0	0	0	0%
	<b>12,511,285</b>	<b>12,511,285</b>	<b>4,284,204</b>	<b>34%</b>

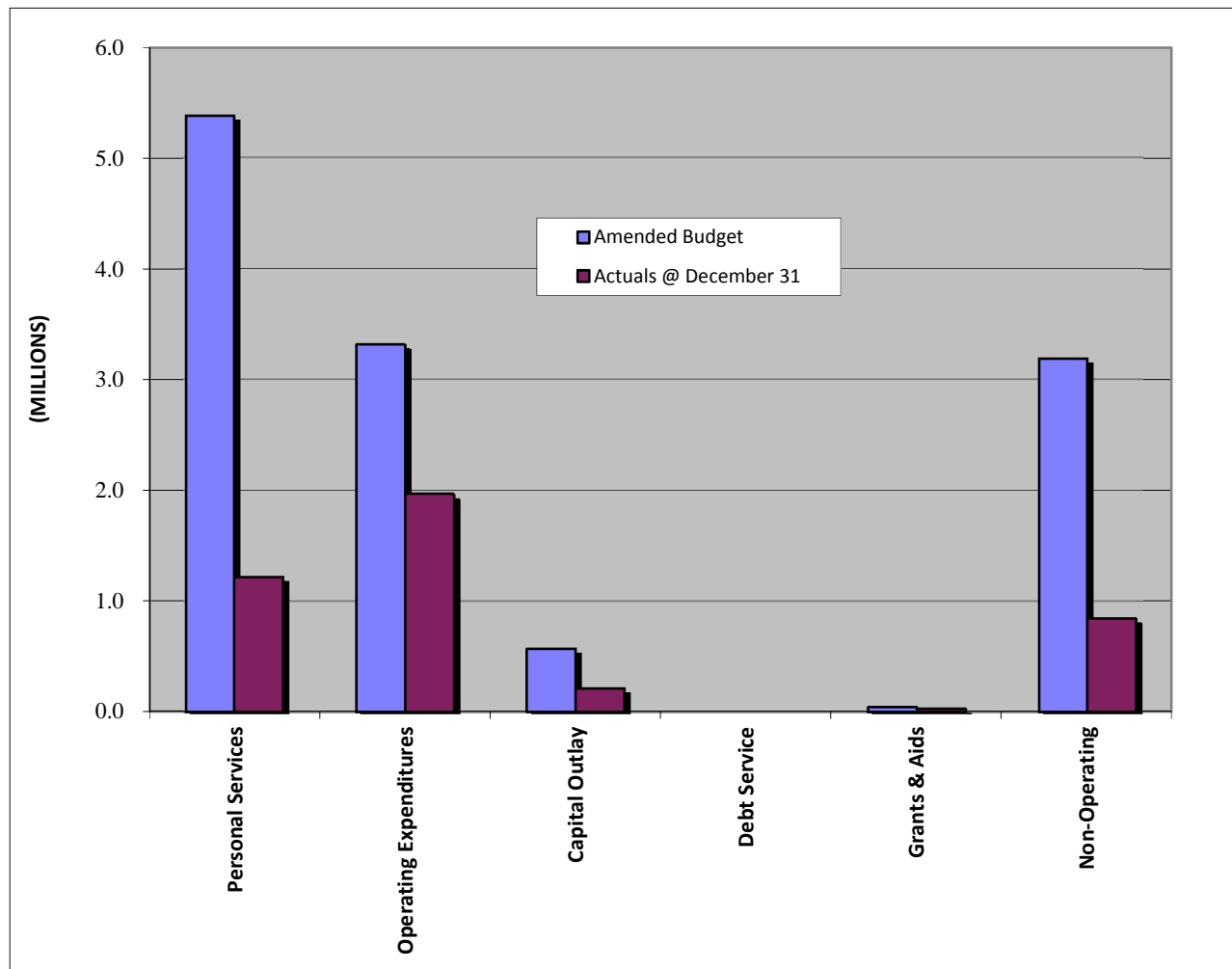
### Revenues by Major Category General Fund

As of December 31, 2016, the City of Alachua collected 35% of budgeted General Fund revenues. Tax collections are at 49%. These revenues include property taxes, local option fuel taxes, utility taxes, and communication services taxes and account for \$6.0M, or almost half, of the General Fund annual budgeted revenues. Permits, Fees & Assessments are at 19%. The Intergovernmental Revenues are at 18%. Charges for Services are at 24%, Fines & Forfeitures are at 13%, Miscellaneous Revenues are at 27% and Non-Operating Revenues are at 25%.



### Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 34%. Personal Services are at 23% with Operating Expenditures at 59%. The Capital Outlay category is at 38%, Grants & Aids are 71% and Non-Operating expenditures are at 27%. Encumbrances for legal, fire, and residential waste collection services account for about 28% of the expense line total (aprox. \$1.2M).



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

**GENERAL FUND REVENUES**

<b>REVENUE SOURCE</b>	<b>FY 16/17 APPROVED BUDGET</b>	<b>FY 16/17 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 16/17</b>	<b>PERCENT COLLECTED</b>
<b><u>TAXES</u></b>				
AD VALOREM TAXES	4,101,261	4,101,261	2,569,954	63%
LOCAL OPTION FUEL TAXES	250,162	250,162	41,640	17%
UTILITY SERVICES TAXES	1,250,000	1,250,000	240,238	19%
COMMUNICATIONS SERVICES TAXES	349,533	349,533	54,624	16%
LOCAL BUSINESS TAXES	47,100	47,100	11,398	24%
<b>SUBTOTAL</b>	<b>5,998,056</b>	<b>5,998,056</b>	<b>2,917,854</b>	<b>49%</b>
<b><u>PERMITS, FEES AND ASSESSMENTS</u></b>				
BUILDING PERMITS	209,800	209,800	49,749	24%
FRANCHISE FEES	294,000	294,000	46,914	16%
<b>SUBTOTAL</b>	<b>503,800</b>	<b>503,800</b>	<b>96,663</b>	<b>19%</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
STATE-SHARED REVENUES	900,589	900,589	160,291	18%
GRANTS	0	0	0	0%
<b>SUBTOTAL</b>	<b>900,589</b>	<b>900,589</b>	<b>160,291</b>	<b>18%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
GENERAL GOVERNMENT	102,725	102,725	5,740	6%
PUBLIC SAFETY	86,647	86,647	18,970	22%
PHYSICAL ENVIRONMENT	822,978	822,978	221,161	27%
TRANSPORTATION	0	0	0	0%
CULTURE & RECREATION	27,000	27,000	550	2%
OTHER CHARGES FOR SVCS	0	0	0	0%
<b>SUBTOTAL</b>	<b>1,039,350</b>	<b>1,039,350</b>	<b>246,421</b>	<b>24%</b>
<b><u>FINES &amp; FORFEITURES</u></b>				
FINES & FORFEITURES	32,000	32,000	4,058	13%
OTHER FINES & FORFEITURES	0	0	0	0%
<b>SUBTOTAL</b>	<b>32,000</b>	<b>32,000</b>	<b>4,058</b>	<b>13%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST EARNINGS	5,000	5,000	1,745	35%
RENTS & ROYALTIES	0	0	100	N/A+
OTHER MISCELLANEOUS REVENUE	33,000	33,000	8,309	25%
<b>SUBTOTAL</b>	<b>38,000</b>	<b>38,000</b>	<b>10,154</b>	<b>27%</b>
<b><u>NON OPERATING</u></b>				
CONTRIBUTIONS FROM ENTERPRISE	2,000,000	2,000,000	1,000,000	50%
FUND BALANCE & UNDER COLLECTION	1,999,490	1,999,490	0	0%
<b>SUBTOTAL</b>	<b>3,999,490</b>	<b>3,999,490</b>	<b>1,000,000</b>	<b>25%</b>
<b>GENERAL FUND</b>	<b>12,511,285</b>	<b>12,511,285</b>	<b>4,435,441</b>	<b>35%</b>

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

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

<b>DEPARTMENT/DIVISION</b>	<b>FY 16/17 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	107,910	27,029	25%	0	0%	25%
OPERATING EXPENDITURES	36,888	8,985	24%	1,103	3%	27%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>144,798</b>	<b>36,014</b>	<b>25%</b>	<b>1,103</b>	<b>1%</b>	<b>26%</b>
<b><u>CITY MANAGER'S OFFICE</u></b>						
PERSONAL SERVICES	400,329	101,860	25%	0	0%	25%
OPERATING EXPENDITURES	31,806	4,480	14%	566	2%	16%
CAPITAL OUTLAY	1,300	1,150	88%	51	4%	92%
GRANTS & AIDS	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>433,435</b>	<b>107,490</b>	<b>25%</b>	<b>617</b>	<b>0%</b>	<b>25%</b>
<b><u>DEPUTY CITY CLERK</u></b>						
PERSONAL SERVICES	135,446	30,806	23%	0	0%	23%
OPERATING EXPENDITURES	37,295	12,948	35%	2,645	7%	42%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>172,741</b>	<b>43,754</b>	<b>25%</b>	<b>2,645</b>	<b>2%</b>	<b>27%</b>
<b><u>CITY ATTORNEY</u></b>						
OPERATING EXPENDITURES	171,494	25,610	15%	110,000	64%	79%
<b>TOTAL EXPENDITURES</b>	<b>171,494</b>	<b>25,610</b>	<b>15%</b>	<b>110,000</b>	<b>64%</b>	<b>79%</b>
<b><u>INFORMATION &amp; TECHNOLOGY SERVICES</u></b>						
PERSONAL SERVICES	136,034	30,333	22%	0	0%	22%
OPERATING EXPENDITURES	56,262	14,116	25%	463	1%	26%
CAPITAL OUTLAY	20,896	5,307	25%	9,342	45%	70%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>213,192</b>	<b>49,756</b>	<b>23%</b>	<b>9,805</b>	<b>5%</b>	<b>28%</b>
<b><u>FINANCE</u></b>						
PERSONAL SERVICES	424,870	82,818	19%	0	0%	19%
OPERATING EXPENDITURES	70,707	37,963	54%	4,613	7%	60%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>495,577</b>	<b>120,781</b>	<b>24%</b>	<b>4,613</b>	<b>1%</b>	<b>25%</b>



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

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

<b>DEPARTMENT/DIVISION</b>	<b>FY 16/17 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>HUMAN RESOURCES</u></b>						
PERSONAL SERVICES	136,072	43,028	32%	0	0%	32%
OPERATING EXPENDITURES	43,278	12,675	29%	3,266	8%	37%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>179,350</b>	<b>55,703</b>	<b>31%</b>	<b>3,266</b>	<b>2%</b>	<b>33%</b>
<b><u>FACILITIES MAINTENANCE</u></b>						
PERSONAL SERVICES	325,699	63,265	19%	0	0%	19%
OPERATING EXPENDITURES	120,850	23,248	19%	5,179	4%	24%
CAPITAL OUTLAY	5,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>451,549</b>	<b>86,513</b>	<b>19%</b>	<b>5,179</b>	<b>1%</b>	<b>20%</b>
<b><u>GRANTS &amp; CONTRACTS</u></b>						
PERSONAL SERVICES	63,661	14,820	23%	0	0%	23%
OPERATING EXPENDITURES	6,373	555	9%	0	0%	9%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>70,034</b>	<b>15,375</b>	<b>22%</b>	<b>0</b>	<b>0%</b>	<b>22%</b>
<b><u>CP&amp;D-PLANNING &amp; DEVELOPMENT</u></b>						
PERSONAL SERVICES	326,648	63,567	19%	0	0%	19%
OPERATING EXPENDITURES	127,152	16,349	13%	0	0%	13%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>453,800</b>	<b>79,916</b>	<b>18%</b>	<b>0</b>	<b>0%</b>	<b>18%</b>
<b><u>COMPLIANCE &amp; RISK MANAGEMENT</u></b>						
PERSONAL SERVICES	282,946	64,289	23%	0	0%	23%
OPERATING EXPENDITURES	55,236	4,334	8%	1,962	4%	11%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>338,182</b>	<b>68,623</b>	<b>20%</b>	<b>1,962</b>	<b>1%</b>	<b>21%</b>
<b><u>CP&amp;D-BEAUTIFICATION BOARD</u></b>						
OPERATING EXPENDITURES	8,700	1,450	17%	7,250	83%	100%
<b>TOTAL EXPENDITURES</b>	<b>8,700</b>	<b>1,450</b>	<b>17%</b>	<b>7,250</b>	<b>83%</b>	<b>100%</b>

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

GENERAL FUND EXPENDITURES  
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 16/17 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	11,400	0	0%	0	0%	0%
OPERATING EXPENDITURES	110,734	2,266	2%	2,661	2%	4%
CAPITAL OUTLAY	124,980	3,291	3%	101,680	81%	84%
GRANTS & AIDS	47,228	33,300	71%	0	0%	71%
NON-OPERATING	3,191,844	845,943	27%	0	0%	27%
<b>TOTAL EXPENDITURES</b>	<b>3,486,186</b>	<b>884,800</b>	<b>25%</b>	<b>104,341</b>	<b>3%</b>	<b>28%</b>
<b><u>PS-SOLID WASTE DISPOSAL</u></b>						
OPERATING EXPENDITURES	666,300	111,401	17%	548,463	82%	99%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>666,300</b>	<b>111,401</b>	<b>17%</b>	<b>548,463</b>	<b>82%</b>	<b>99%</b>
<b><u>PS-PUBLIC WORKS</u></b>						
PERSONAL SERVICES	373,409	91,264	24%	0	0%	24%
OPERATING EXPENDITURES	259,185	35,587	14%	70,156	27%	41%
CAPITAL OUTLAY	304,416	10,250	3%	4,666	2%	5%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>937,010</b>	<b>137,101</b>	<b>15%</b>	<b>74,822</b>	<b>8%</b>	<b>23%</b>
<b><u>FIRE RESCUE SERVICES</u></b>						
OPERATING EXPENDITURES	703,616	111,225	16%	551,050	78%	94%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>703,616</b>	<b>111,225</b>	<b>16%</b>	<b>551,050</b>	<b>78%</b>	<b>94%</b>
<b><u>BUILDING INSPECTIONS</u></b>						
PERSONAL SERVICES	165,782	37,419	23%	0	0%	23%
OPERATING EXPENDITURES	31,226	1,911	6%	754	2%	9%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>197,008</b>	<b>39,330</b>	<b>20%</b>	<b>754</b>	<b>0%</b>	<b>20%</b>
<b><u>APD-PATROL &amp; ADMIN</u></b>						
PERSONAL SERVICES	1,885,356	456,773	24%	0	0%	24%
OPERATING EXPENDITURES	377,337	97,946	26%	31,473	8%	34%
CAPITAL OUTLAY	117,800	0	0%	81,539	69%	69%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>2,380,493</b>	<b>554,719</b>	<b>23%</b>	<b>113,012</b>	<b>5%</b>	<b>28%</b>

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GENERAL FUND EXPENDITURES  
BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 16/17 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	356,306	59,580	17%	0	0%	17%
OPERATING EXPENDITURES	12,000	916	8%	0	0%	8%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>368,306</b>	<b>60,496</b>	<b>16%</b>	<b>0</b>	<b>0%</b>	<b>16%</b>
<b><u>APD-SCHOOL CROSSING GUARDS</u></b>						
OPERATING EXPENDITURES	27,789	3,170	11%	0	0%	11%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>27,789</b>	<b>3,170</b>	<b>11%</b>	<b>0</b>	<b>0%</b>	<b>11%</b>
<b><u>APD-EXPLORERS PROGRAM</u></b>						
OPERATING EXPENDITURES	2,000	156	8%	0	0%	8%
<b>TOTAL EXPENDITURES</b>	<b>2,000</b>	<b>156</b>	<b>8%</b>	<b>0</b>	<b>0%</b>	<b>8%</b>
<b><u>APD-RESERVE PROGRAM</u></b>						
OPERATING EXPENDITURES	4,708	1,849	39%	0	0%	39%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>4,708</b>	<b>1,849</b>	<b>39%</b>	<b>0</b>	<b>0%</b>	<b>39%</b>
<b><u>PARKS &amp; RECREATION</u></b>						
PERSONAL SERVICES	250,568	51,553	21%	0	0%	21%
OPERATING EXPENDITURES	354,449	59,151	17%	39,387	11%	28%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>605,017</b>	<b>110,704</b>	<b>18%</b>	<b>39,387</b>	<b>7%</b>	<b>25%</b>
<b>GENERAL FUND</b>	<b>12,511,285</b>	<b>2,705,936</b>	<b>22%</b>	<b>1,578,268</b>	<b>13%</b>	<b>34%</b>

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

	<b>FY 16/17 APPROVED BUDGET</b>	<b>FY 16/17 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 16/17</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	6,650	6,650	3,575	54%
INTERGOVERNMENTAL REVENUE	266,222	266,222	276,391	104%
CHARGES FOR SERVICES	2,800	2,800	440	16%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	200	200	4,211	2106%
NON-OPERATING	447,380	447,380	185,416	41%
	<u>723,252</u>	<u>723,252</u>	<u>470,033</u>	<u>65%</u>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	0	0	0	0%
PUBLIC SAFETY	10,518	10,518	1,475	14%
ECONOMIC ENVIRONMENT	644,560	644,560	155,779	24%
PHYSICAL ENVIRONMENT	17,920	17,920	1,368	8%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	50,254	50,254	25,683	51%
	<u>723,252</u>	<u>723,252</u>	<u>184,305</u>	<u>25%</u>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	18,810	18,810	0	0%
OPERATING EXPENDITURES	309,062	286,414	79,781	28%
CAPITAL OUTLAY	256,100	278,748	54,884	20%
DEBT SERVICE	99,280	99,280	49,640	50%
GRANTS & AIDS	30,000	30,000	0	0%
NON-OPERATING	10,000	10,000	0	0%
	<u>723,252</u>	<u>723,252</u>	<u>184,305</u>	<u>25%</u>

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SPECIAL REVENUE FUNDS REVENUE

REVENUE SOURCE	FY 16/17 APPROVED BUDGET	FY 16/17 AMENDED BUDGET	RECEIVED TO DATE FY 16/17	PERCENT COLLECTED
<b><u>PERMITS, FEES AND ASSESSMENTS</u></b>				
SPECIAL ASSESSMENTS	6,650	6,650	3,575	54%
<b>SUBTOTAL</b>	<b>6,650</b>	<b>6,650</b>	<b>3,575</b>	<b>54%</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)	266,222	266,222	276,391	104%
<b>SUBTOTAL</b>	<b>266,222</b>	<b>266,222</b>	<b>276,391</b>	<b>104%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
ADDT'L CRT COSTS-\$2 FOR LEO TRAINING	2,800	2,800	440	16%
OTHER MISCELLANEOUS CHARGES	0	0	0	0%
<b>SUBTOTAL</b>	<b>2,800</b>	<b>2,800</b>	<b>440</b>	<b>16%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST INCOME	200	200	61	31%
RENTALS AND LEASES	0	0	1,750	NA+
CONTRIBUTIONS AND DONATIONS	0	0	2,400	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
<b>SUBTOTAL</b>	<b>200</b>	<b>200</b>	<b>4,211</b>	<b>2106%</b>
<b><u>NON OPERATING</u></b>				
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN	181,317	181,317	185,416	102%
USE OF FUND BALANCE/UNDERCOLLECTION	266,063	266,063	0	0%
<b>SUBTOTAL</b>	<b>447,380</b>	<b>447,380</b>	<b>185,416</b>	<b>41%</b>
<b>SPECIAL REVENUE FUNDS</b>	<b>723,252</b>	<b>723,252</b>	<b>470,033</b>	<b>65%</b>

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SPECIAL REVENUE FUNDS EXPENDITURES  
 BY MAJOR CATEGORY

SPECIAL REVENUE FUND	FY 16/17 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	2,800	1,475	53%	0	0%	53%
<b>TOTAL EXPENDITURES</b>	<b>2,800</b>	<b>1,475</b>	<b>53%</b>	<b>0</b>	<b>0%</b>	<b>53%</b>
<b><u>EXPLORER SPECIAL REVENUE FUND</u></b>						
OPERATING EXPENDITURES	6,800	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>6,800</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	17,920	228	1%	1,140	6%	8%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>17,920</b>	<b>228</b>	<b>1%</b>	<b>1,140</b>	<b>6%</b>	<b>8%</b>
<b><u>DONATION FUND</u></b>						
OPERATING EXPENDITURES	28,524	3,036	11%	0	0%	11%
CAPITAL OUTLAY	22,648	0	0%	22,647	100%	100%
NON OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>51,172</b>	<b>3,036</b>	<b>6%</b>	<b>22,647</b>	<b>44%</b>	<b>50%</b>
<b><u>CRA FUND</u></b>						
PERSONAL SERVICES	18,810	0	0%	0	0%	0%
OPERATING EXPENDITURES	230,370	35,867	16%	38,035	17%	32%
CAPITAL OUTLAY	256,100	2,299	1%	29,938	12%	13%
DEBT SERVICE	99,280	49,640	50%	0	0%	50%
AIDS TO PRIVATE ORGANIZATIONS	30,000	0	0%	0	0%	0%
NON OPERATING	10,000	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>644,560</b>	<b>87,806</b>	<b>14%</b>	<b>67,973</b>	<b>11%</b>	<b>24%</b>
<b>SPECIAL REVENUE FUNDS</b>	<b>723,252</b>	<b>92,545</b>	<b>13%</b>	<b>91,760</b>	<b>13%</b>	<b>25%</b>

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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 16/17 APPROVED BUDGET</b>	<b>FY 16/17 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 16/17</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	12	NA+
NON-OPERATING	976,966	976,966	718,502	74%
	<u>976,966</u>	<u>976,966</u>	<u>718,514</u>	<u>74%</u>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	976,966	976,966	394,235	40%
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>976,966</u>	<u>976,966</u>	<u>394,235</u>	<u>40%</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	976,966	976,966	394,235	40%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	0	0	0	0%
POWER COSTS	0	0	0	0%
	<u>976,966</u>	<u>976,966</u>	<u>394,235</u>	<u>40%</u>

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**DEBT SERVICE FUND REVENUES**

<b>REVENUE SOURCE</b>	<b>FY 16/17 APPROVED BUDGET</b>	<b>FY 16/17 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 16/17</b>	<b>PERCENT COLLECTED</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST EARNINGS	0	0	12	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>12</b>	<b>0%</b>
<b><u>NON OPERATING</u></b>				
CONTRIBUTIONS FROM ENTERPRISE	57,975	57,975	57,975	100%
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN-GF	660,527	660,527	660,527	100%
FUND BALANCE & UNDER COLLECTION	258,464	258,464	0	0%
<b>SUBTOTAL</b>	<b>976,966</b>	<b>976,966</b>	<b>718,502</b>	<b>74%</b>
 <b>DEBT SERVICE FUND</b>	 <b>976,966</b>	 <b>976,966</b>	 <b>718,514</b>	 <b>74%</b>



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DEBT SERVICE FUND EXPENDITURES  
 BY MAJOR CATEGORY

DEBT OBLIGATION	FY 16/17 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	0	0%	0	0%	0%
	<b>750</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b><u>SECTION 108 LOAN</u></b>						
DEBT SERVICE	165,643	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>165,643</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b><u>CAPITAL LEASE - MOTOROLA</u></b>						
DEBT SERVICE	93,686	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>93,686</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b><u>ALACHUA COUNTY TDC</u></b>						
DEBT SERVICE	83,333	83,333	100%	0	0%	100%
<b>TOTAL EXPENDITURES</b>	<b>83,333</b>	<b>83,333</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>100%</b>
<b><u>SERIES 2016 CAPITAL IMPROVEMENT</u></b>						
DEBT SERVICE	633,554	310,902	49%	0	0%	49%
<b>TOTAL EXPENDITURES</b>	<b>633,554</b>	<b>310,902</b>	<b>49%</b>	<b>0</b>	<b>0%</b>	<b>49%</b>
<b>DEBT SERVICE FUND</b>	<b>976,966</b>	<b>394,235</b>	<b>40%</b>	<b>0</b>	<b>0%</b>	<b>40%</b>

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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 16/17 APPROVED BUDGET</b>	<b>FY 16/17 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 16/17</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	353,545	353,545	282,808	80%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	0	0	7,244	NA+
NON-OPERATING	7,186,618	7,186,618	324,126	5%
	<u>7,540,163</u>	<u>7,540,163</u>	<u>614,178</u>	<u>8%</u>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	324,126	324,126	0	0%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	333,940	333,940	98,635	30%
TRANSPORTATION	353,545	353,545	330,006	93%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	6,528,552	6,528,552	5,961,297	91%
	<u>7,540,163</u>	<u>7,540,163</u>	<u>6,389,938</u>	<u>85%</u>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	462,200	462,200	11,608	3%
CAPITAL OUTLAY	7,077,963	7,077,963	6,378,330	90%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	0	0	0	0%
POWER COSTS	0	0	0	0%
	<u>7,540,163</u>	<u>7,540,163</u>	<u>6,389,938</u>	<u>85%</u>

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CAPITAL PROJECTS FUNDS REVENUE

REVENUE SOURCE	FY 16/17 APPROVED BUDGET	FY 16/17 AMENDED BUDGET	RECEIVED TO DATE FY 16/17	PERCENT COLLECTED
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
FEDERAL GRANTS	353,545	353,545	282,808	80%
STATE GRANTS	0	0	0	0%
GRANTS FROM OTHER LOCAL UNITS	0	0	0	0%
<b>SUBTOTAL</b>	<b>353,545</b>	<b>353,545</b>	<b>282,808</b>	<b>80%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST INCOME	0	0	7,244	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>7,244</b>	<b>0%</b>
<b><u>NON OPERATING</u></b>				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	2,574,126	2,574,126	324,126	13%
USE OF FUND BALANCE	4,612,492	4,612,492	0	0%
<b>SUBTOTAL</b>	<b>7,186,618</b>	<b>7,186,618</b>	<b>324,126</b>	<b>5%</b>
 <b>CAPITAL PROJECTS FUNDS</b>	 <b>7,540,163</b>	 <b>7,540,163</b>	 <b>614,178</b>	 <b>8%</b>

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CAPITAL PROJECTS FUNDS EXPENDITURES  
 BY MAJOR CATEGORY

CAPITAL PROJECT	FY 16/17 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<b>HERITAGE OAKS</b>						
OPERATING EXPENSES	120,066	0	0%	0	0%	0%
CAPITAL OUTLAY	213,874	9,400	4%	89,235	42%	46%
<b>TOTAL EXPENDITURES</b>	<b>333,940</b>	<b>9,400</b>	<b>3%</b>	<b>89,235</b>	<b>27%</b>	<b>30%</b>
<b>SAN FELASCO CONSERVATION CORRIDOR</b>						
OPERATING EXPENDITURES	6,508	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>6,508</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b>MUNICIPAL COMPLEX</b>						
OPERATING EXPENDITURES	324,126	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>324,126</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b>CDBG - NEIGHBORHOOD REVITALIZATION</b>						
OPERATING EXPENDITURES	11,500	11,608	101%	0	0%	101%
CAPITAL OUTLAY	342,045	318,398	93%	0	0%	93%
<b>TOTAL EXPENDITURES</b>	<b>353,545</b>	<b>330,006</b>	<b>93%</b>	<b>0</b>	<b>0%</b>	<b>93%</b>
<b>PROJECT LEGACY</b>						
CAPITAL OUTLAY	6,522,044	1,878,612	29%	4,082,685	63%	91%
<b>TOTAL EXPENDITURES</b>	<b>6,522,044</b>	<b>1,878,612</b>	<b>29%</b>	<b>4,082,685</b>	<b>63%</b>	<b>91%</b>
<b>CAPITAL PROJECT FUNDS</b>	<b>7,540,163</b>	<b>2,218,018</b>	<b>29%</b>	<b>4,171,920</b>	<b>55%</b>	<b>85%</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 16/17 APPROVED BUDGET</b>	<b>FY 16/17 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 16/17</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	16,710,202	16,710,202	4,220,907	25%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	276,320	276,320	61,305	22%
NON-OPERATING	4,134,903	4,134,903	0	0%
	<b>21,121,425</b>	<b>21,121,425</b>	<b>4,282,212</b>	<b>20%</b>

<b>EXPENSES:</b>				
GENERAL GOVERNMENT	0	0	0	0%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	21,121,425	21,121,425	4,912,249	23%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	<b>21,121,425</b>	<b>21,121,425</b>	<b>4,912,249</b>	<b>23%</b>

**MAJOR EXPENDITURE CATEGORIES:**

PERSONAL SERVICES	1,426,180	1,426,180	325,143	23%
OPERATING EXPENDITURES	1,467,914	1,467,914	450,254	31%
CAPITAL OUTLAY	3,078,826	3,078,826	155,878	5%
DEBT SERVICE	1,180,911	1,180,911	293,481	25%
NON-OPERATING	4,690,094	4,690,094	2,483,596	53%
POWER COSTS	9,277,500	9,277,500	1,203,898	13%
	<b>21,121,425</b>	<b>21,121,425</b>	<b>4,912,249</b>	<b>23%</b>

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ENTERPRISE FUNDS REVENUE

REVENUE SOURCE	FY 16/17 APPROVED BUDGET	FY 16/17 AMENDED BUDGET	RECEIVED TO DATE FY 16/17	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	12,964,838	12,964,838	3,305,469	25%
PHYSICAL ENVIRONMENT-WATER	1,487,971	1,487,971	376,335	25%
PHYSICAL ENVIRONMENT-WASTEWATER	2,199,393	2,199,393	524,506	24%
PHYSICAL ENVIRONMENT-MOSQUITO	58,000	58,000	14,597	25%
<b>SUBTOTAL</b>	<b>16,710,202</b>	<b>16,710,202</b>	<b>4,220,907</b>	<b>25%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST EARNINGS	3,820	3,820	2,469	65%
RENTS & ROYALTIES	29,100	29,100	0	0%
OTHER MISCELLANEOUS REVENUE	243,400	243,400	58,836	24%
<b>SUBTOTAL</b>	<b>276,320</b>	<b>276,320</b>	<b>61,305</b>	<b>22%</b>
<b><u>NON OPERATING</u></b>				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	0	0	0	0%
FUND BALANCE & UNDER COLLECTION	4,134,903	4,134,903	0	0%
<b>SUBTOTAL</b>	<b>4,134,903</b>	<b>4,134,903</b>	<b>0</b>	<b>0%</b>
<b>ENTERPRISE FUNDS</b>	<b>21,121,425</b>	<b>21,121,425</b>	<b>4,282,212</b>	<b>20%</b>

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

ENTERPRISE FUNDS EXPENDITURES  
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 16/17 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	849,122	197,209	23%	0	0%	23%
OPERATING EXPENDITURES	421,722	110,372	26%	25,126	6%	32%
CAPITAL OUTLAY	1,842,942	483	0%	4,009	0%	0%
DEBT SERVICE	465,770	15,044	3%	0	0%	3%
NON OPERATING	3,420,179	1,872,152	55%	0	0%	55%
POWER COSTS	9,277,500	1,203,898	13%	0	0%	13%
<b>TOTAL EXPENDITURES</b>	<b>16,277,235</b>	<b>3,399,158</b>	<b>21%</b>	<b>29,135</b>	<b>0%</b>	<b>21%</b>
<b><u>WATER UTILITY</u></b>						
PERSONAL SERVICES	189,780	42,806	23%	0	0%	23%
OPERATING EXPENDITURES	381,518	77,044	20%	43,529	11%	32%
CAPITAL OUTLAY	745,571	7,191	1%	32,937	4%	5%
DEBT SERVICE	170,850	62,818	37%	0	0%	37%
NON OPERATING	761,668	355,834	47%	0	0%	47%
<b>TOTAL EXPENDITURES</b>	<b>2,249,387</b>	<b>545,693</b>	<b>24%</b>	<b>76,466</b>	<b>3%</b>	<b>28%</b>
<b><u>WASTEWATER UTILITY</u></b>						
PERSONAL SERVICES	379,790	84,933	22%	0	0%	22%
OPERATING EXPENDITURES	639,364	129,557	20%	64,064	10%	30%
CAPITAL OUTLAY	487,113	0	0%	111,258	23%	23%
DEBT SERVICE	544,291	215,619	40%	0	0%	40%
NON OPERATING	489,122	248,548	51%	0	0%	51%
<b>TOTAL EXPENDITURES</b>	<b>2,539,680</b>	<b>678,657</b>	<b>27%</b>	<b>175,322</b>	<b>7%</b>	<b>34%</b>
<b><u>MOSQUITO CONTROL</u></b>						
PERSONAL SERVICES	7,488	195	3%	0	0%	3%
OPERATING EXPENDITURES	25,310	562	2%	0	0%	2%
CAPITAL OUTLAY	3,200	0	0%	0	0%	0%
NON OPERATING	19,125	7,062	37%	0	0%	37%
<b>TOTAL EXPENDITURES</b>	<b>55,123</b>	<b>7,819</b>	<b>14%</b>	<b>0</b>	<b>0%</b>	<b>14%</b>
<b>ENTERPRISE FUNDS</b>	<b>21,121,425</b>	<b>4,631,326</b>	<b>22%</b>	<b>280,923</b>	<b>1%</b>	<b>23%</b>

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

	<b>FY 16/17 APPROVED BUDGET</b>	<b>FY 16/17 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 16/17</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	156	NA+
NON-OPERATING	6,665,533	6,665,533	1,101,496	17%
	<u>6,665,533</u>	<u>6,665,533</u>	<u>1,101,652</u>	<u>17%</u>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	6,665,533	6,665,533	574,776	9%
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>6,665,533</u>	<u>6,665,533</u>	<u>574,776</u>	<u>9%</u>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	1,414,367	1,411,867	278,898	20%
OPERATING EXPENDITURES	434,168	436,668	129,487	30%
CAPITAL OUTLAY	4,610,303	4,610,303	78,701	2%
DEBT SERVICE	156,695	156,695	87,690	56%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	50,000	50,000	0	0%
POWER COSTS	0	0	0	0%
	<u>6,665,533</u>	<u>6,665,533</u>	<u>574,776</u>	<u>9%</u>



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

INTERNAL SERVICE FUND REVENUES

REVENUE SOURCE	FY 16/17 APPROVED BUDGET	FY 16/17 AMENDED BUDGET	YEAR TO DATE FY 16/17	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	156	NA+
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>156</b>	<b>NA+</b>
<b><u>NON OPERATING</u></b>				
CONTRIBUTIONS FROM ENTERPRISE	0	0	0	0%
SERIES 2016 DEBT PROCEEDS	0	0	0	0%
INTERFUND TRANSFER	2,202,993	2,202,993	1,101,496	50%
FUND BALANCE & UNDER COLLECTION	4,462,540	4,462,540	0	0%
<b>SUBTOTAL</b>	<b>6,665,533</b>	<b>6,665,533</b>	<b>1,101,496</b>	<b>17%</b>
 <b>INTERNAL SERVICE FUND</b>	 <b>6,665,533</b>	 <b>6,665,533</b>	 <b>1,101,652</b>	 <b>17%</b>

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

**INTERNAL SERVICE FUND EXPENDITURES  
BY MAJOR CATEGORY**

DEPARTMENT/DIVISION	FY 16/17 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<b><u>FINANCE / UTILITY OPERATIONS</u></b>						
PERSONAL SERVICES	233,256	58,872	25%	0	0%	25%
OPERATING EXPENDITURES	29,880	3,690	12%	0	0%	12%
CAPITAL OUTLAY	20,000	0	0%	19,596	98%	98%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>283,136</b>	<b>62,562</b>	<b>22%</b>	<b>19,596</b>	<b>7%</b>	<b>29%</b>
<b><u>FINANCE / UTILITY BILLING</u></b>						
PERSONAL SERVICES	290,819	62,023	21%	0	0%	21%
OPERATING EXPENDITURES	127,812	54,875	43%	9,251	7%	50%
CAPITAL OUTLAY	11,875	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>430,506</b>	<b>116,898</b>	<b>27%</b>	<b>9,251</b>	<b>2%</b>	<b>29%</b>
<b><u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u></b>						
PERSONAL SERVICES	501,838	92,460	18%	0	0%	18%
OPERATING EXPENDITURES	117,654	24,530	21%	9,288	8%	29%
CAPITAL OUTLAY	29,754	0	0%	7,740	26%	26%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>649,246</b>	<b>116,990</b>	<b>18%</b>	<b>17,028</b>	<b>3%</b>	<b>21%</b>
<b><u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u></b>						
PERSONAL SERVICES	51,643	10,054	19%	0	0%	19%
OPERATING EXPENDITURES	17,972	3,673	20%	0	0%	20%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>69,615</b>	<b>13,727</b>	<b>20%</b>	<b>0</b>	<b>0%</b>	<b>20%</b>
<b><u>ISF - COMPLIANCE AND RISK MANAGEMENT</u></b>						
PERSONAL SERVICES	30,075	5,781	19%	0	0%	19%
<b>TOTAL EXPENDITURES</b>	<b>30,075</b>	<b>5,781</b>	<b>19%</b>	<b>0</b>	<b>0%</b>	<b>19%</b>
<b><u>PUBLIC SERVICES-WATER DISTRIBUTION/COLLECTION</u></b>						
PERSONAL SERVICES	304,236	49,708	16%	0	0%	16%
OPERATING EXPENDITURES	143,350	4,281	3%	19,899	14%	17%
CAPITAL OUTLAY	60,000	0	0%	51,365	86%	86%
<b>TOTAL EXPENDITURES</b>	<b>507,586</b>	<b>53,989</b>	<b>11%</b>	<b>71,264</b>	<b>14%</b>	<b>25%</b>
<b><u>DEBT SERVICE FUND - SERIES 2016</u></b>						
DEBT SERVICE	156,695	87,690	56%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>156,695</b>	<b>87,690</b>	<b>56%</b>	<b>0</b>	<b>0%</b>	<b>56%</b>

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

INTERNAL SERVICE FUND EXPENDITURES  
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 16/17 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<b><u>INTERNAL SERVICE FUND RESERVES</u></b>						
NON-OPERATING	50,000	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>50,000</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	4,488,674	0	0%	0	0%	0%
OTHER DEBT COSTS	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>4,488,674</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b>INTERNAL SERVICE FUND</b>	<b>6,665,533</b>	<b>457,637</b>	<b>7%</b>	<b>117,139</b>	<b>2%</b>	<b>9%</b>

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

**ALL CITY FUNDS**

	<b>FY 16/17 APPROVED BUDGET</b>	<b>FY 16/17 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 16/17</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
TAXES	5,998,056	5,998,056	2,917,854	49%
PERMITS, FEES & ASSESSMENTS	510,450	510,450	100,238	20%
INTERGOVERNMENTAL	1,520,356	1,520,356	719,490	47%
CHARGES FOR SERVICES	17,752,352	17,752,352	4,467,768	25%
FINES AND FORFEITURES	32,000	32,000	4,058	13%
MISCELLANEOUS REVENUE	314,520	314,520	83,082	26%
NON-OPERATING	23,410,890	23,410,890	3,329,540	14%
	<u>49,538,624</u>	<u>49,538,624</u>	<u>11,622,030</u>	<u>23%</u>

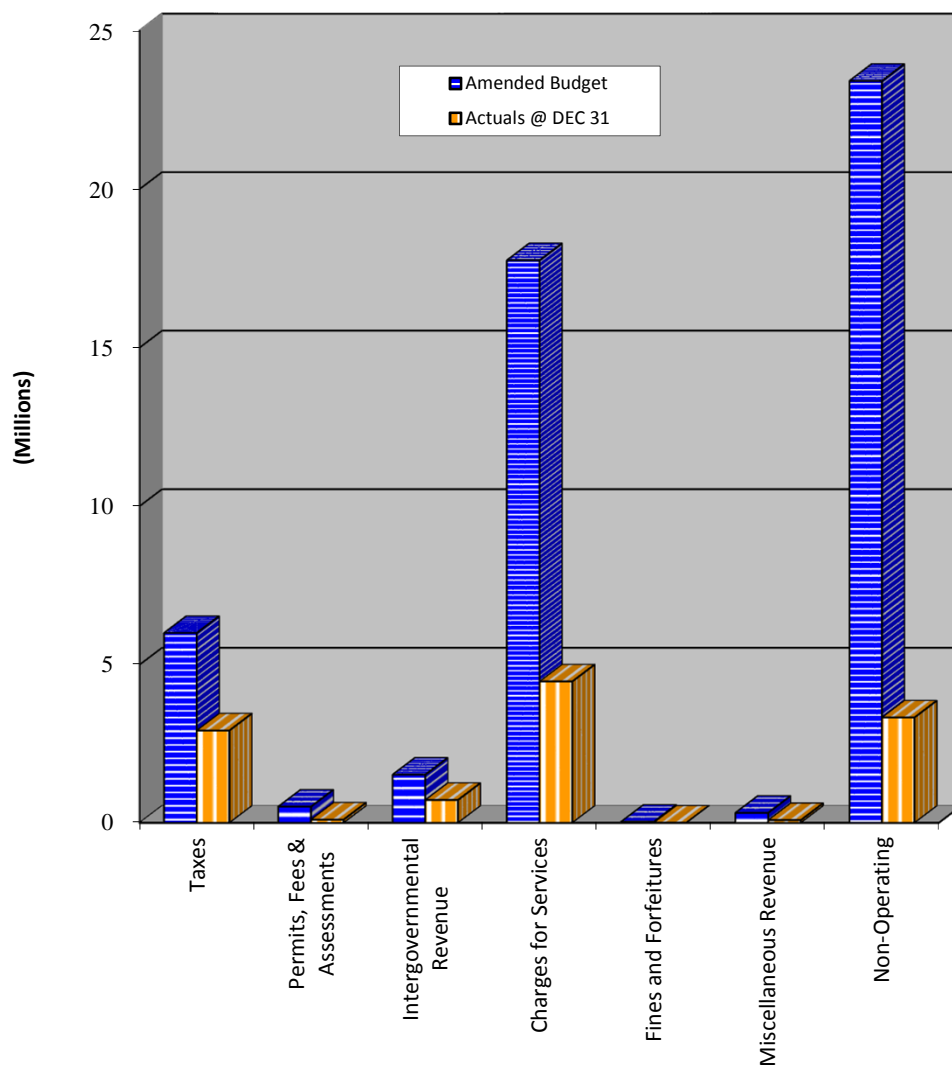
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	14,584,963	14,585,663	2,795,576	19%
PUBLIC SAFETY	3,695,138	3,694,438	1,437,236	39%
ECONOMIC ENVIRONMENT	644,560	644,560	155,779	24%
PHYSICAL ENVIRONMENT	22,139,585	22,139,585	5,672,116	26%
TRANSPORTATION	1,290,555	1,290,555	541,929	42%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	7,183,823	7,183,823	6,137,071	85%
	<u>49,538,624</u>	<u>49,538,624</u>	<u>16,739,707</u>	<u>34%</u>

**MAJOR EXPENDITURE CATEGORIES:**

PERSONAL SERVICES	8,241,793	8,239,293	1,822,444	22%
OPERATING EXPENDITURES	5,993,329	5,968,581	2,640,412	44%
CAPITAL OUTLAY	15,592,984	15,620,232	6,885,069	44%
DEBT SERVICE	2,413,852	2,413,852	825,045	34%
GRANTS & AIDS	77,228	77,228	33,300	43%
NON-OPERATING	7,941,938	7,941,938	3,329,539	42%
POWER COSTS	9,277,500	9,277,500	1,203,898	13%
	<u>49,538,624</u>	<u>49,538,624</u>	<u>16,739,707</u>	<u>34%</u>

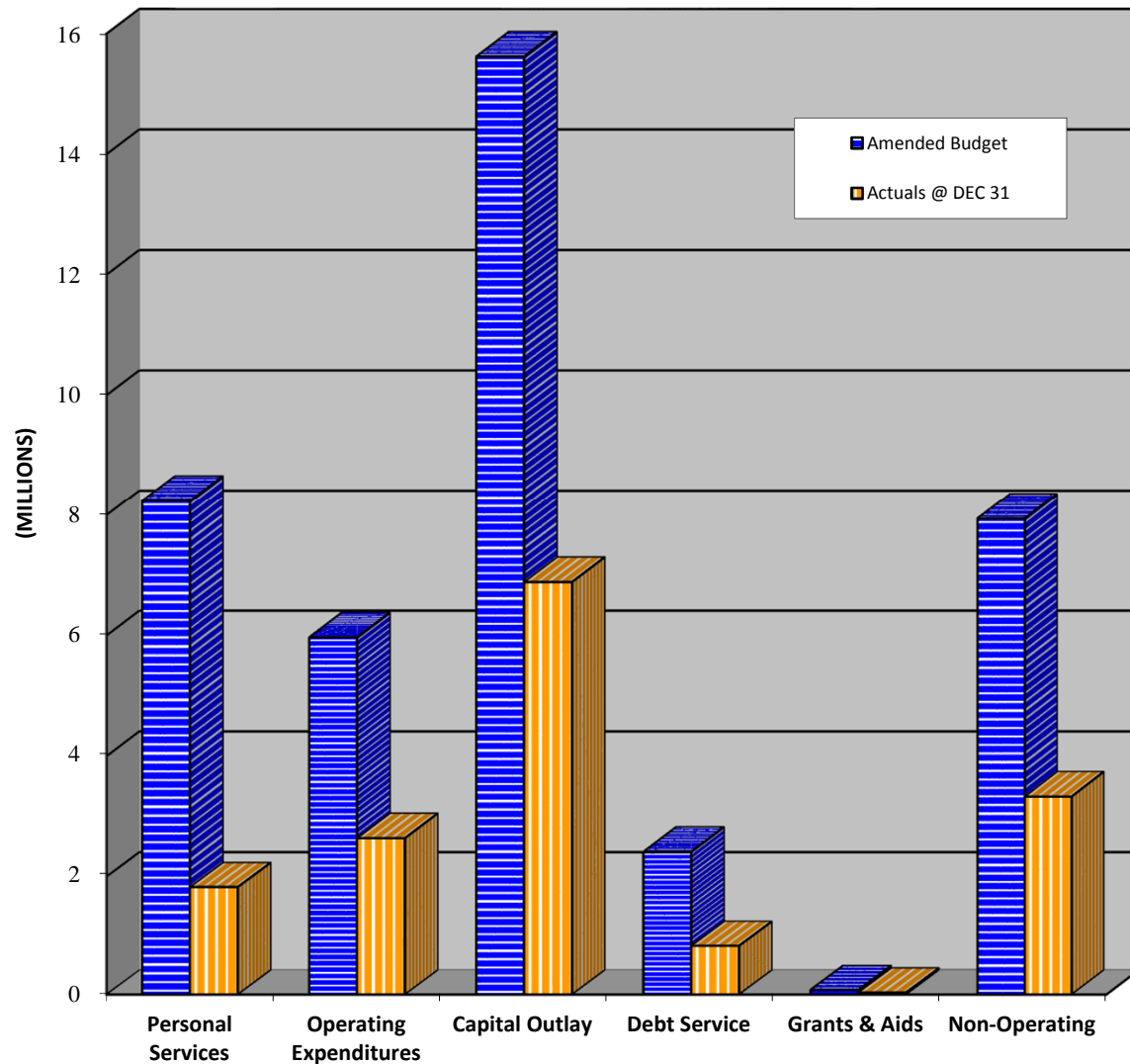
## Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 23% of budget for the fiscal year. Taxes are at 49% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (20%); Intergovernmental Revenue (47%); Charges for Services (25%); Fines and Forfeitures (13%); Miscellaneous Revenue (26%); and Non-Operating Revenue (14%).



## Expenditures by Major Category All City Funds

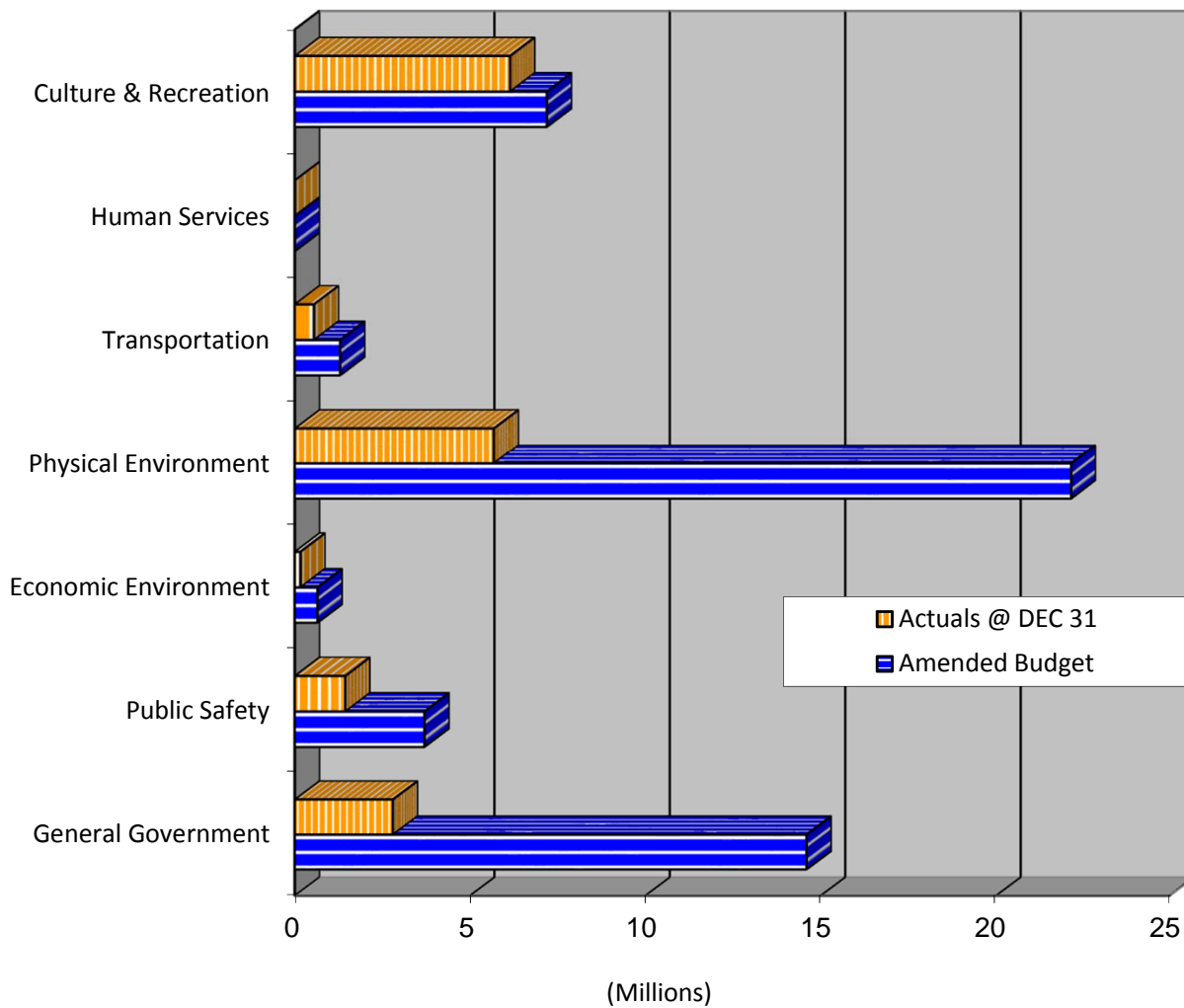
Overall, City expenditures and encumbrances are at 34% of budget for the period. The Personal Services category is at 22% of budget for the fiscal year. The Operating Expenditures category is at 44%, with encumbrances for legal, fire, and residential waste collection services of approximately \$1.2M. Capital Outlay is at 44%, Debt Service is 34%, Grants & Aids is 43% and Non-Operating Expenditures are at 42%. Encumbrances for future expenditures account for 37.3% (aprox. \$6.2M) 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 34% of budget with General Government expenses at 19%, Public Safety at 39%, Economic Environment at 24%, Physical Environment at 26% (Enterprise Funds & residential waste collection services), Transportation at 42%, and Culture & Recreation at 85%.



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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.

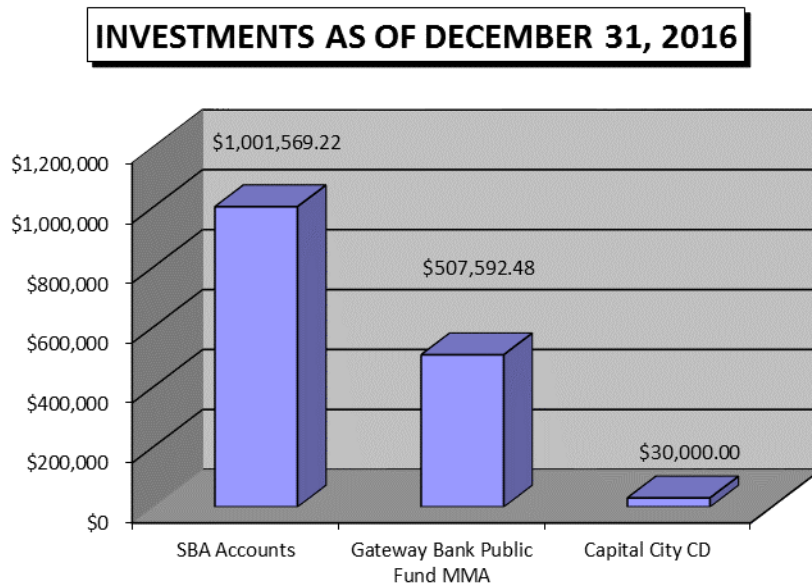
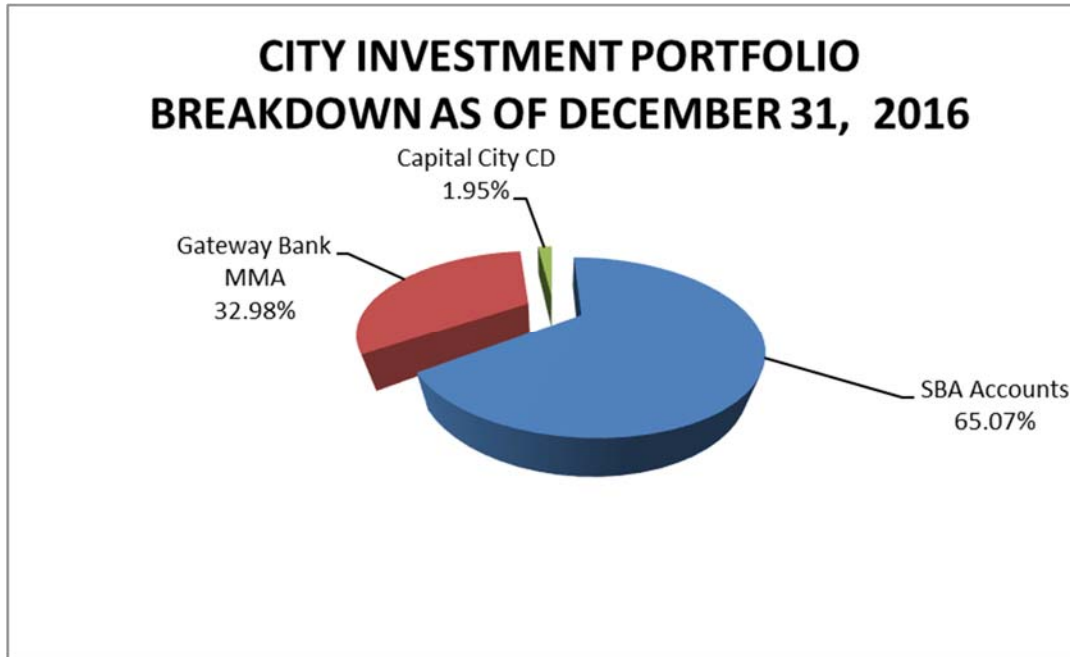
### **Conclusion**

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 December 31, 2016, the City's investment portfolio totaled **\$1,539,161.70**. 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.



## INVESTMENTS AND CASH

As of December 31, 2016, the City had cash holdings in several accounts with Capital City Bank, Gateway Bank and Renasant Bank (formerly Alarion & Heritage) that totaled **\$26,345,627.08**. 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 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>December 31 Balance</b>
Main Operating Account	\$16,688,897.11
Payroll Account	\$11,506.17
CRA Account	\$735,998.58
Police Forfeiture Account	\$26,170.75
Section 108 Account	\$31,670.38
Series 2016 Repayment Account	\$228,630.67
Deposit Account	\$1,656,501.58
Series 2016 Projects	\$6,516,672.95
Explorer Account	\$7,308.94
SRF Repayment Account	\$86,205.93
Heritage Oaks Account	<u>\$356,064.02</u>
<b>TOTAL</b>	<b><u><u>\$26,345,627.08</u></u></b>