



City of
ALACHUA

THE GOOD LIFE COMMUNITY

**FINANCE DEPARTMENT
FISCAL ANALYSIS
FOR THE PERIOD ENDING
JANUARY 31, 2017**

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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 JANUARY 31, 2017

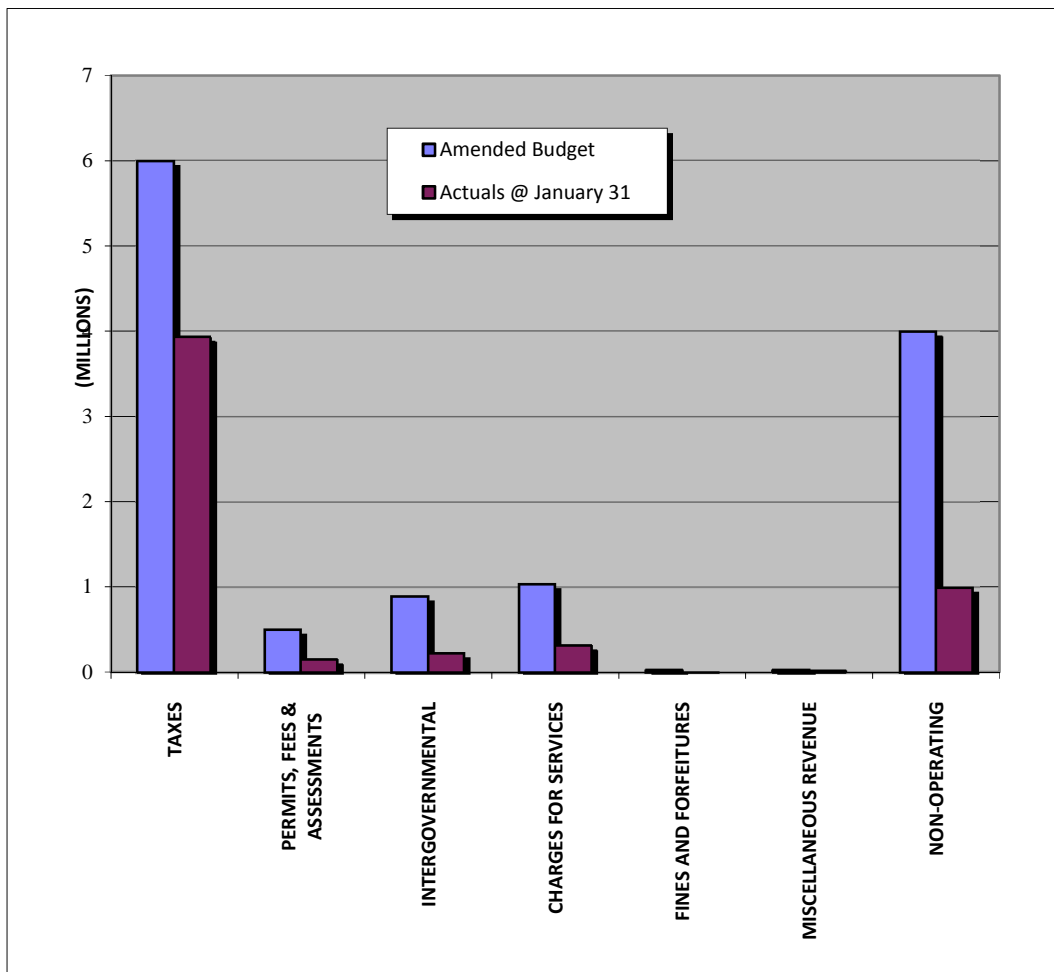
GENERAL FUND

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 16/17 APPROVED BUDGET	FY 16/17 AMENDED BUDGET	YEAR TO DATE FY 16/17	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	5,998,056	5,998,056	3,934,681	66%
PERMITS, FEES & ASSESSMENTS	503,800	503,800	157,210	31%
INTERGOVERNMENTAL	900,589	900,589	231,821	26%
CHARGES FOR SERVICES	1,039,350	1,039,350	321,694	31%
FINES AND FORFEITURES	32,000	32,000	7,056	22%
MISCELLANEOUS REVENUE	38,000	38,000	25,183	66%
NON-OPERATING	3,999,490	3,999,490	1,000,000	25%
	12,511,285	12,511,285	5,677,645	45%
EXPENSES:				
GENERAL GOVERNMENT	6,618,338	6,615,159	2,074,190	31%
PUBLIC SAFETY	3,684,620	3,687,799	1,647,475	45%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	666,300	666,300	660,214	99%
TRANSPORTATION	937,010	937,010	268,346	29%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	605,017	605,017	204,994	34%
	12,511,285	12,511,285	4,855,219	39%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	5,382,436	5,367,436	1,643,979	31%
OPERATING EXPENDITURES	3,319,985	3,336,230	2,122,585	64%
CAPITAL OUTLAY	569,792	578,271	209,412	36%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	47,228	47,228	33,300	71%
NON-OPERATING	3,191,844	3,182,120	845,943	27%
POWER COSTS	0	0	0	0%
	12,511,285	12,511,285	4,855,219	39%

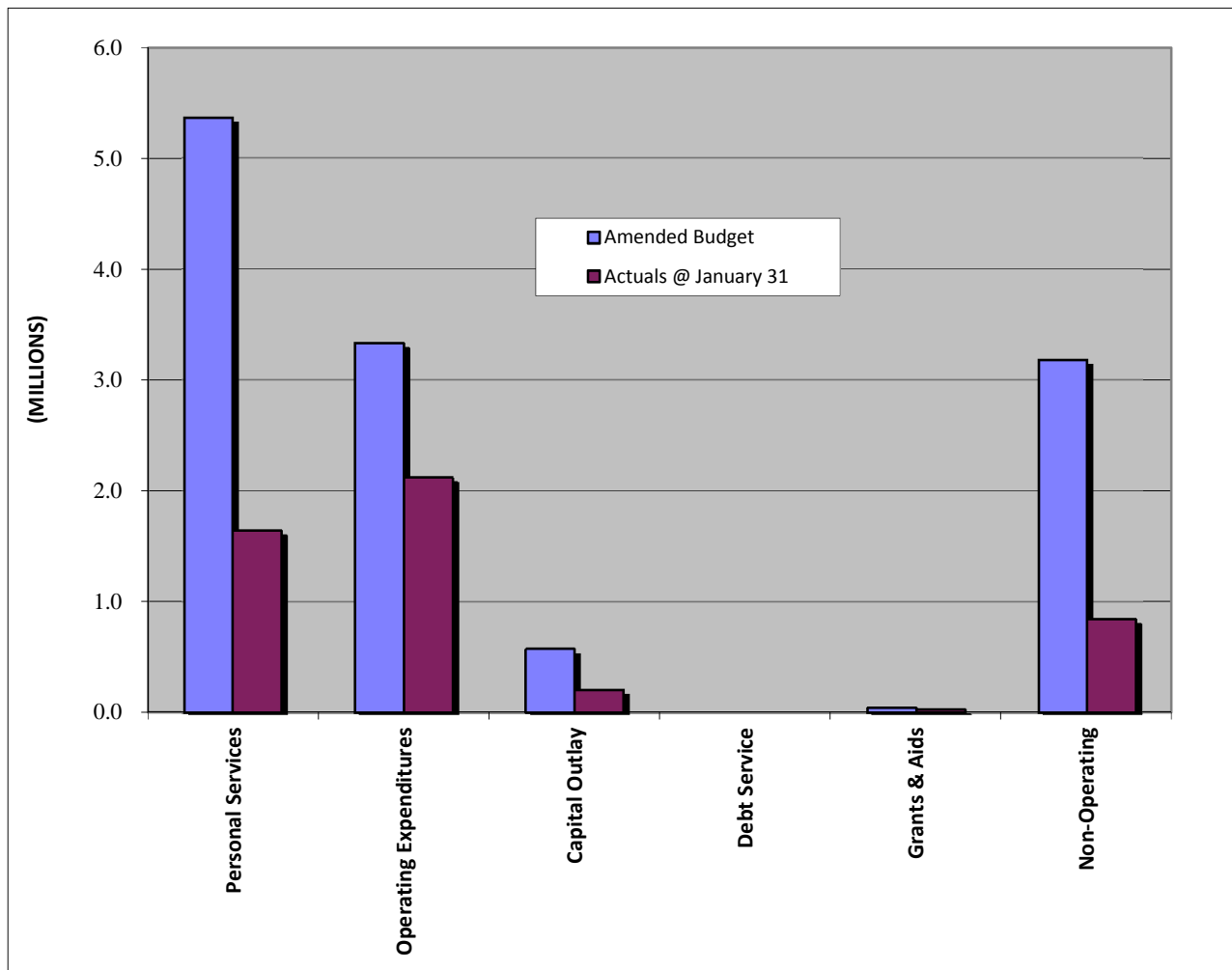
Revenues by Major Category General Fund

As of January 31, 2017, the City of Alachua collected 45% of budgeted General Fund revenues. Tax collections are at 66%. 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 31%. The Intergovernmental Revenues are at 26%. Charges for Services are at 31%, Fines & Forfeitures are at 22%, Miscellaneous Revenues are at 66% and Non-Operating Revenues are at 25%.



Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 39%. Personal Services are at 31% with Operating Expenditures at 64%. The Capital Outlay category is at 36%, Grants & Aids are 71% and Non-Operating expenditures are at 27%. Encumbrances for legal, fire, and residential waste collection services account for about 22% of the expense line total (aprox. \$1.1M).



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GENERAL FUND REVENUES

REVENUE SOURCE	FY 16/17 APPROVED BUDGET	FY 16/17 AMENDED BUDGET	YEAR TO DATE FY 16/17	PERCENT COLLECTED
<u>TAXES</u>				
AD VALOREM TAXES	4,101,261	4,101,261	3,440,194	84%
LOCAL OPTION FUEL TAXES	250,162	250,162	62,819	25%
UTILITY SERVICES TAXES	1,250,000	1,250,000	339,948	27%
COMMUNICATIONS SERVICES TAXES	349,533	349,533	79,837	23%
LOCAL BUSINESS TAXES	47,100	47,100	11,883	25%
SUBTOTAL	5,998,056	5,998,056	3,934,681	66%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
BUILDING PERMITS	209,800	209,800	83,841	40%
FRANCHISE FEES	294,000	294,000	73,369	25%
SUBTOTAL	503,800	503,800	157,210	31%
<u>INTERGOVERNMENTAL REVENUE</u>				
STATE-SHARED REVENUES	900,589	900,589	231,821	26%
GRANTS	0	0	0	0%
SUBTOTAL	900,589	900,589	231,821	26%
<u>CHARGES FOR SERVICES</u>				
GENERAL GOVERNMENT	102,725	102,725	6,024	6%
PUBLIC SAFETY	86,647	86,647	28,514	33%
PHYSICAL ENVIRONMENT	822,978	822,978	286,381	35%
TRANSPORTATION	0	0	0	0%
CULTURE & RECREATION	27,000	27,000	775	3%
OTHER CHARGES FOR SVCS	0	0	0	0%
SUBTOTAL	1,039,350	1,039,350	321,694	31%
<u>FINES & FORFEITURES</u>				
FINES & FORFEITURES	32,000	32,000	7,056	22%
OTHER FINES & FORFEITURES	0	0	0	0%
SUBTOTAL	32,000	32,000	7,056	22%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	5,000	5,000	1,860	37%
RENTS & ROYALTIES	0	0	100	N/A+
OTHER MISCELLANEOUS REVENUE	33,000	33,000	23,223	70%
SUBTOTAL	38,000	38,000	25,183	66%
<u>NON OPERATING</u>				
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%
SUBTOTAL	3,999,490	3,999,490	1,000,000	25%
GENERAL FUND	12,511,285	12,511,285	5,677,645	45%

CITY OF ALACHUA
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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
<u>CITY COMMISSION</u>						
PERSONAL SERVICES	107,910	35,435	33%	0	0%	33%
OPERATING EXPENDITURES	36,888	9,418	26%	1,103	3%	29%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	144,798	44,853	31%	1,103	1%	32%
<u>CITY MANAGER'S OFFICE</u>						
PERSONAL SERVICES	400,329	136,637	34%	0	0%	34%
OPERATING EXPENDITURES	31,806	5,537	17%	514	2%	19%
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%
TOTAL EXPENDITURES	433,435	143,324	33%	565	0%	33%
<u>DEPUTY CITY CLERK</u>						
PERSONAL SERVICES	135,446	41,178	30%	0	0%	30%
OPERATING EXPENDITURES	37,295	14,341	38%	2,439	7%	45%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	172,741	55,518	32%	2,439	1%	34%
<u>CITY ATTORNEY</u>						
OPERATING EXPENDITURES	171,494	62,549	36%	101,582	59%	96%
TOTAL EXPENDITURES	171,494	62,549	36%	101,582	59%	96%
<u>INFORMATION & TECHNOLOGY SERVICES</u>						
PERSONAL SERVICES	136,034	40,793	30%	0	0%	30%
OPERATING EXPENDITURES	56,262	18,937	34%	411	1%	34%
CAPITAL OUTLAY	20,896	5,452	26%	9,198	44%	70%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	213,192	65,182	31%	9,609	5%	35%
<u>FINANCE</u>						
PERSONAL SERVICES	424,870	110,558	26%	0	0%	26%
OPERATING EXPENDITURES	76,552	38,716	51%	10,252	13%	64%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	501,422	149,274	30%	10,252	2%	32%

CITY OF ALACHUA
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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
<u>HUMAN RESOURCES</u>						
PERSONAL SERVICES	136,072	57,783	42%	0	0%	42%
OPERATING EXPENDITURES	43,278	14,511	34%	3,214	7%	41%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	179,350	72,294	40%	3,214	2%	42%
<u>FACILITIES MAINTENANCE</u>						
PERSONAL SERVICES	310,699	84,033	27%	0	0%	27%
OPERATING EXPENDITURES	135,850	40,172	30%	4,904	4%	33%
CAPITAL OUTLAY	5,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	451,549	124,205	28%	4,904	1%	29%
<u>GRANTS & CONTRACTS</u>						
PERSONAL SERVICES	63,661	19,644	31%	0	0%	31%
OPERATING EXPENDITURES	6,373	1,831	29%	0	0%	29%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	70,034	21,475	31%	0	0%	31%
<u>CP&D-PLANNING & DEVELOPMENT</u>						
PERSONAL SERVICES	326,648	85,069	26%	0	0%	26%
OPERATING EXPENDITURES	127,152	21,680	17%	0	0%	17%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	453,800	106,749	24%	0	0%	24%
<u>COMPLIANCE & RISK MANAGEMENT</u>						
PERSONAL SERVICES	282,946	85,828	30%	0	0%	30%
OPERATING EXPENDITURES	55,236	5,795	10%	1,910	3%	14%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	338,182	91,623	27%	1,910	1%	28%
<u>CP&D-BEAUTIFICATION BOARD</u>						
OPERATING EXPENDITURES	8,700	2,882	33%	7,232	83%	116%
TOTAL EXPENDITURES	8,700	2,882	33%	7,232	83%	116%

CITY OF ALACHUA
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FOR THE PERIOD ENDING JANUARY 31, 2017

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
<u>SPECIAL EXPENSE</u>						
PERSONAL SERVICES	11,400	0	0%	0	0%	0%
OPERATING EXPENDITURES	110,734	4,577	4%	2,661	2%	7%
CAPITAL OUTLAY	124,980	95,646	77%	9,325	7%	84%
GRANTS & AIDS	47,228	33,300	71%	0	0%	71%
NON-OPERATING	3,182,120	845,943	27%	0	0%	27%
TOTAL EXPENDITURES	3,476,462	979,466	28%	11,986	0%	29%
<u>PS-SOLID WASTE DISPOSAL</u>						
OPERATING EXPENDITURES	666,300	166,497	25%	493,717	74%	99%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	666,300	166,497	25%	493,717	74%	99%
<u>PS-PUBLIC WORKS</u>						
PERSONAL SERVICES	373,409	118,171	32%	0	0%	32%
OPERATING EXPENDITURES	259,185	74,750	29%	58,390	23%	51%
CAPITAL OUTLAY	304,416	14,870	5%	2,166	1%	6%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	937,010	207,791	22%	60,556	6%	29%
<u>FIRE RESCUE SERVICES</u>						
OPERATING EXPENDITURES	703,616	166,584	24%	495,941	70%	94%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	703,616	166,584	24%	495,941	70%	94%
<u>BUILDING INSPECTIONS</u>						
PERSONAL SERVICES	165,782	50,039	30%	0	0%	30%
OPERATING EXPENDITURES	31,226	2,100	7%	754	2%	9%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	197,008	52,139	26%	754	0%	27%
<u>APD-PATROL & ADMIN</u>						
PERSONAL SERVICES	1,885,356	623,383	33%	0	0%	33%
OPERATING EXPENDITURES	377,337	122,039	32%	26,688	7%	39%
CAPITAL OUTLAY	121,679	66,918	55%	0	0%	55%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	2,384,372	812,340	34%	26,688	1%	35%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
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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
<u>APD-COMMUNICATIONS</u>						
PERSONAL SERVICES	356,306	84,384	24%	0	0%	24%
OPERATING EXPENDITURES	12,000	1,244	10%	1,100	9%	20%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	368,306	85,628	23%	1,100	0%	24%
<u>APD-SCHOOL CROSSING GUARDS</u>						
OPERATING EXPENDITURES	27,789	4,296	15%	0	0%	15%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	27,789	4,296	15%	0	0%	15%
<u>APD-EXPLORERS PROGRAM</u>						
OPERATING EXPENDITURES	2,000	156	8%	0	0%	8%
TOTAL EXPENDITURES	2,000	156	8%	0	0%	8%
<u>APD-RESERVE PROGRAM</u>						
OPERATING EXPENDITURES	4,708	1,849	39%	0	0%	39%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	4,708	1,849	39%	0	0%	39%
<u>PARKS & RECREATION</u>						
PERSONAL SERVICES	250,568	71,045	28%	0	0%	28%
OPERATING EXPENDITURES	354,449	94,038	27%	35,275	10%	36%
CAPITAL OUTLAY	0	4,637	NA+	0	0%	NA+
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	605,017	169,719	28%	35,275	6%	34%
GENERAL FUND	12,511,285	3,586,392	29%	1,268,827	10%	39%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 31, 2017**

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 16/17 APPROVED BUDGET	FY 16/17 AMENDED BUDGET	YEAR TO DATE FY 16/17	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
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	772	28%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	200	200	5,762	2881%
NON-OPERATING	447,380	451,479	185,416	41%
	<u>723,252</u>	<u>727,351</u>	<u>471,916</u>	<u>65%</u>
EXPENSES:				
GENERAL GOVERNMENT	0	0	0	0%
PUBLIC SAFETY	10,518	10,518	1,475	14%
ECONOMIC ENVIRONMENT	644,560	648,659	173,245	27%
PHYSICAL ENVIRONMENT	17,920	17,920	1,618	9%
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>727,351</u>	<u>202,020</u>	<u>28%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	18,810	78,139	440	1%
OPERATING EXPENDITURES	309,062	227,085	97,056	43%
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	14,099	0	0%
	<u>723,252</u>	<u>727,351</u>	<u>202,020</u>	<u>28%</u>

CITY OF ALACHUA
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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
<u>PERMITS, FEES AND ASSESSMENTS</u>				
SPECIAL ASSESSMENTS	6,650	6,650	3,575	54%
SUBTOTAL	6,650	6,650	3,575	54%
<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)	266,222	266,222	276,391	104%
SUBTOTAL	266,222	266,222	276,391	104%
<u>CHARGES FOR SERVICES</u>				
ADDT'L CRT COSTS-\$2 FOR LEO TRAINING	2,800	2,800	772	28%
OTHER MISCELLANEOUS CHARGES	0	0	0	0%
SUBTOTAL	2,800	2,800	772	28%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	200	200	92	46%
RENTALS AND LEASES	0	0	2,520	NA+
CONTRIBUTIONS AND DONATIONS	0	0	3,150	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	200	200	5,762	2881%
<u>NON OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN	181,317	185,416	185,416	100%
USE OF FUND BALANCE/UNDERCOLLECTION	266,063	266,063	0	0%
SUBTOTAL	447,380	451,479	185,416	41%
SPECIAL REVENUE FUNDS	723,252	727,351	471,916	65%

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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
<u>ADDT'L COURT COST-\$2 FOR LEO TRAINING FUND</u>						
OPERATING EXPENDITURES	2,800	1,475	53%	0	0%	53%
TOTAL EXPENDITURES	2,800	1,475	53%	0	0%	53%
<u>EXPLORER SPECIAL REVENUE FUND</u>						
OPERATING EXPENDITURES	6,800	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	6,800	0	0%	0	0%	0%
<u>TK BASIN SPECIAL ASSESSMENT</u>						
OPERATING EXPENDITURES	17,920	467	3%	1,151	6%	9%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	17,920	467	3%	1,151	6%	9%
<u>DONATION FUND</u>						
OPERATING EXPENDITURES	28,524	3,036	11%	0	0%	11%
CAPITAL OUTLAY	22,648	0	0%	22,647	100%	0%
NON OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	51,172	3,036	6%	22,647	44%	50%
<u>CRA FUND</u>						
PERSONAL SERVICES	78,139	440	1%	0	0%	1%
OPERATING EXPENDITURES	171,041	49,668	29%	41,260	24%	53%
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	14,099	0	0%	0	0%	0%
TOTAL EXPENDITURES	648,659	102,048	16%	71,197	11%	27%
SPECIAL REVENUE FUNDS	727,351	107,025	15%	94,995	13%	28%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 31, 2017

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 16/17 APPROVED BUDGET	FY 16/17 AMENDED BUDGET	YEAR TO DATE FY 16/17	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	15	NA+
NON-OPERATING	976,966	976,966	718,502	74%
	<u>976,966</u>	<u>976,966</u>	<u>718,517</u>	<u>74%</u>
EXPENSES:				
GENERAL GOVERNMENT	976,966	976,966	401,856	41%
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>401,856</u>	<u>41%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	0	0	0	0%
CAPITAL OUTLAY	0	0	0	0%
DEBT SERVICE	976,966	976,966	401,856	41%
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>401,856</u>	<u>41%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 31, 2017

DEBT SERVICE FUND REVENUES

REVENUE SOURCE	FY 16/17 APPROVED BUDGET	FY 16/17 AMENDED BUDGET	YEAR TO DATE FY 16/17	PERCENT COLLECTED
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	0	0	15	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	0	15	0%
<u>NON OPERATING</u>				
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%
SUBTOTAL	976,966	976,966	718,502	74%
 DEBT SERVICE FUND	 976,966	 976,966	 718,517	 74%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 31, 2017

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
<u>OTHER DEBT COSTS</u>						
DEBT SERVICE	750	0	0%	0	0%	0%
	750	0	0%	0	0%	0%
<u>SECTION 108 LOAN</u>						
DEBT SERVICE	165,643	7,621	5%	0	0%	5%
TOTAL EXPENDITURES	165,643	7,621	5%	0	0%	5%
<u>CAPITAL LEASE - MOTOROLA</u>						
DEBT SERVICE	93,686	0	0%	0	0%	0%
TOTAL EXPENDITURES	93,686	0	0%	0	0%	0%
<u>ALACHUA COUNTY TDC</u>						
DEBT SERVICE	83,333	83,333	100%	0	0%	100%
TOTAL EXPENDITURES	83,333	83,333	100%	0	0%	100%
<u>SERIES 2016 CAPITAL IMPROVEMENT</u>						
DEBT SERVICE	633,554	310,902	49%	0	0%	49%
TOTAL EXPENDITURES	633,554	310,902	49%	0	0%	49%
DEBT SERVICE FUND	976,966	401,856	41%	0	0%	41%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 31, 2017

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 16/17 APPROVED BUDGET	FY 16/17 AMENDED BUDGET	YEAR TO DATE FY 16/17	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
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	9,185	NA+
NON-OPERATING	7,186,618	7,186,618	324,126	5%
	<u>7,540,163</u>	<u>7,540,163</u>	<u>616,119</u>	<u>8%</u>
EXPENSES:				
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	102,385	31%
TRANSPORTATION	353,545	353,545	330,006	93%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	6,528,552	6,528,552	6,011,676	92%
	<u>7,540,163</u>	<u>7,540,163</u>	<u>6,444,067</u>	<u>85%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	462,200	462,200	13,008	3%
CAPITAL OUTLAY	7,077,963	7,077,963	6,431,059	91%
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>6,444,067</u>	<u>85%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 31, 2017

CAPITAL PROJECTS FUNDS REVENUE

REVENUE SOURCE	FY 16/17 APPROVED BUDGET	FY 16/17 AMENDED BUDGET	RECEIVED TO DATE FY 16/17	PERCENT COLLECTED
<u>INTERGOVERNMENTAL REVENUE</u>				
FEDERAL GRANTS	353,545	353,545	282,808	80%
STATE GRANTS	0	0	0	0%
GRANTS FROM OTHER LOCAL UNITS	0	0	0	0%
SUBTOTAL	353,545	353,545	282,808	80%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	0	0	9,185	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	0	9,185	0%
<u>NON OPERATING</u>				
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%
SUBTOTAL	7,186,618	7,186,618	324,126	5%
 CAPITAL PROJECTS FUNDS	 7,540,163	 7,540,163	 616,119	 8%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 31, 2017

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
<u>HERITAGE OAKS</u>						
OPERATING EXPENSES	120,066	0	0%	0	0%	0%
CAPITAL OUTLAY	213,874	38,300	18%	64,085	30%	48%
TOTAL EXPENDITURES	333,940	38,300	11%	64,085	19%	31%
<u>SAN FELASCO CONSERVATION CORRIDOR</u>						
OPERATING EXPENDITURES	6,508	1,400	22%	0	0%	22%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	6,508	1,400	22%	0	0%	22%
<u>MUNICIPAL COMPLEX</u>						
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%
TOTAL EXPENDITURES	324,126	0	0%	0	0%	0%
<u>CDBG - NEIGHBORHOOD REVITALIZATION</u>						
OPERATING EXPENDITURES	11,500	11,608	101%	0	0%	101%
CAPITAL OUTLAY	342,045	318,398	93%	0	0%	93%
TOTAL EXPENDITURES	353,545	330,006	93%	0	0%	93%
<u>PROJECT LEGACY</u>						
CAPITAL OUTLAY	6,522,044	2,676,535	41%	3,333,741	51%	92%
TOTAL EXPENDITURES	6,522,044	2,676,535	41%	3,333,741	51%	92%
CAPITAL PROJECT FUNDS	7,540,163	3,046,241	40%	3,397,826	45%	85%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 31, 2017

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 16/17 APPROVED BUDGET	FY 16/17 AMENDED BUDGET	YEAR TO DATE FY 16/17	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	16,710,202	16,710,202	5,580,556	33%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	276,320	276,320	79,129	29%
NON-OPERATING	4,134,903	4,134,903	0	0%
	21,121,425	21,121,425	5,659,685	27%

EXPENSES:				
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	5,717,931	27%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	21,121,425	21,121,425	5,717,931	27%

MAJOR EXPENDITURE CATEGORIES:

PERSONAL SERVICES	1,426,180	1,426,180	431,477	30%
OPERATING EXPENDITURES	1,467,914	1,467,914	576,217	39%
CAPITAL OUTLAY	3,078,826	3,078,826	147,004	5%
DEBT SERVICE	1,180,911	1,180,911	293,481	25%
NON-OPERATING	4,690,094	4,690,094	2,483,597	53%
POWER COSTS	9,277,500	9,277,500	1,786,156	19%
	21,121,425	21,121,425	5,717,931	27%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
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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
<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	12,964,838	12,964,838	4,314,395	33%
PHYSICAL ENVIRONMENT-WATER	1,487,971	1,487,971	519,835	35%
PHYSICAL ENVIRONMENT-WASTEWATER	2,199,393	2,199,393	726,896	33%
PHYSICAL ENVIRONMENT-MOSQUITO	58,000	58,000	19,430	33%
SUBTOTAL	16,710,202	16,710,202	5,580,556	33%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	3,820	3,820	2,486	65%
RENTS & ROYALTIES	29,100	29,100	0	0%
OTHER MISCELLANEOUS REVENUE	243,400	243,400	76,643	31%
SUBTOTAL	276,320	276,320	79,129	29%
<u>NON OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	0	0	0	0%
FUND BALANCE & UNDER COLLECTION	4,134,903	4,134,903	0	0%
SUBTOTAL	4,134,903	4,134,903	0	0%
ENTERPRISE FUNDS	21,121,425	21,121,425	5,659,685	27%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 31, 2017

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
<u>ELECTRIC UTILITY</u>						
PERSONAL SERVICES	849,122	261,906	31%	0	0%	31%
OPERATING EXPENDITURES	421,722	112,494	27%	74,351	18%	44%
CAPITAL OUTLAY	1,842,942	1,118	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	1,786,156	19%	0	0%	19%
TOTAL EXPENDITURES	16,277,235	4,048,870	25%	78,360	0%	25%
<u>WATER UTILITY</u>						
PERSONAL SERVICES	189,780	54,916	29%	0	0%	29%
OPERATING EXPENDITURES	381,518	127,122	33%	36,940	10%	43%
CAPITAL OUTLAY	745,571	7,191	1%	30,317	4%	5%
DEBT SERVICE	170,850	62,818	37%	0	0%	37%
NON OPERATING	761,668	355,834	47%	0	0%	47%
TOTAL EXPENDITURES	2,249,387	607,881	27%	67,257	3%	30%
<u>WASTEWATER UTILITY</u>						
PERSONAL SERVICES	379,790	114,459	30%	0	0%	30%
OPERATING EXPENDITURES	639,364	183,613	29%	40,514	6%	35%
CAPITAL OUTLAY	487,113	0	0%	104,369	21%	21%
DEBT SERVICE	544,291	215,619	40%	0	0%	40%
NON OPERATING	489,122	248,548	51%	0	0%	51%
TOTAL EXPENDITURES	2,539,680	762,239	30%	144,883	6%	36%
<u>MOSQUITO CONTROL</u>						
PERSONAL SERVICES	7,488	195	3%	0	0%	3%
OPERATING EXPENDITURES	25,310	1,184	5%	0	0%	5%
CAPITAL OUTLAY	3,200	0	0%	0	0%	0%
NON OPERATING	19,125	7,063	37%	0	0%	37%
TOTAL EXPENDITURES	55,123	8,441	15%	0	0%	15%
ENTERPRISE FUNDS	21,121,425	5,427,431	26%	290,500	1%	27%

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 31, 2017

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 16/17 APPROVED BUDGET	FY 16/17 AMENDED BUDGET	YEAR TO DATE FY 16/17	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	824	NA+
NON-OPERATING	6,665,533	6,665,533	1,101,496	17%
	<u>6,665,533</u>	<u>6,665,533</u>	<u>1,102,320</u>	<u>17%</u>
EXPENSES:				
GENERAL GOVERNMENT	6,665,533	6,665,533	4,367,930	66%
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>4,367,930</u>	<u>66%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	1,414,367	1,401,867	369,855	26%
OPERATING EXPENDITURES	434,168	446,668	136,021	30%
CAPITAL OUTLAY	4,610,303	4,610,303	3,774,364	82%
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>4,367,930</u>	<u>66%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 31, 2017

INTERNAL SERVICE FUND REVENUES

REVENUE SOURCE	FY 16/17 APPROVED BUDGET	FY 16/17 AMENDED BUDGET	YEAR TO DATE FY 16/17	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	156	NA+
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	668	NA+
SUBTOTAL	0	0	824	NA+
<u>NON OPERATING</u>				
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%
SUBTOTAL	6,665,533	6,665,533	1,101,496	17%
 INTERNAL SERVICE FUND	 6,665,533	 6,665,533	 1,102,320	 17%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 31, 2017**

**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
<u>FINANCE / UTILITY OPERATIONS</u>						
PERSONAL SERVICES	233,256	75,916	33%	0	0%	33%
OPERATING EXPENDITURES	29,880	5,073	17%	0	0%	17%
CAPITAL OUTLAY	20,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	283,136	80,989	29%	0	0%	29%
<u>FINANCE / UTILITY BILLING</u>						
PERSONAL SERVICES	280,819	82,156	29%	0	0%	29%
OPERATING EXPENDITURES	137,812	60,837	44%	8,771	6%	51%
CAPITAL OUTLAY	11,875	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	430,506	142,993	33%	8,771	2%	35%
<u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u>						
PERSONAL SERVICES	501,838	123,731	25%	0	0%	25%
OPERATING EXPENDITURES	117,654	21,137	18%	9,288	8%	26%
CAPITAL OUTLAY	29,754	1,014	3%	7,740	26%	29%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	649,246	145,882	22%	17,028	3%	25%
<u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u>						
PERSONAL SERVICES	51,643	13,526	26%	0	0%	26%
OPERATING EXPENDITURES	17,972	4,991	28%	0	0%	28%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	69,615	18,517	27%	0	0%	27%
<u>ISF - COMPLIANCE AND RISK MANAGEMENT</u>						
PERSONAL SERVICES	30,075	8,150	27%	0	0%	27%
TOTAL EXPENDITURES	30,075	8,150	27%	0	0%	27%
<u>PUBLIC SERVICES-WATER DISTRIBUTION/COLLECTION</u>						
PERSONAL SERVICES	304,236	66,376	22%	0	0%	22%
OPERATING EXPENDITURES	143,350	7,195	5%	18,729	13%	18%
CAPITAL OUTLAY	60,000	0	0%	51,365	86%	86%
TOTAL EXPENDITURES	507,586	73,571	14%	70,095	14%	28%
<u>DEBT SERVICE FUND - SERIES 2016</u>						
DEBT SERVICE	156,695	87,690	56%	0	0%	0%
TOTAL EXPENDITURES	156,695	87,690	56%	0	0%	56%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 31, 2017

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
<u>INTERNAL SERVICE FUND RESERVES</u>						
NON-OPERATING	50,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	50,000	0	0%	0	0%	0%
<u>CP OPS/WAREHOUSE</u>						
CAPITAL OUTLAY	4,488,674	30,947	1%	3,683,297	82%	83%
OTHER DEBT COSTS	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	4,488,674	30,947	1%	3,683,297	82%	83%
INTERNAL SERVICE FUND	6,665,533	588,740	9%	3,779,191	57%	66%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 31, 2017**

ALL CITY FUNDS

	FY 16/17 APPROVED BUDGET	FY 16/17 AMENDED BUDGET	YEAR TO DATE FY 16/17	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	5,998,056	5,998,056	3,934,681	66%
PERMITS, FEES & ASSESSMENTS	510,450	510,450	160,785	31%
INTERGOVERNMENTAL	1,520,356	1,520,356	791,020	52%
CHARGES FOR SERVICES	17,752,352	17,752,352	5,903,023	33%
FINES AND FORFEITURES	32,000	32,000	7,056	22%
MISCELLANEOUS REVENUE	314,520	314,520	120,099	38%
NON-OPERATING	23,410,890	23,414,989	3,329,540	14%
	<u>49,538,624</u>	<u>49,542,723</u>	<u>14,246,203</u>	<u>29%</u>

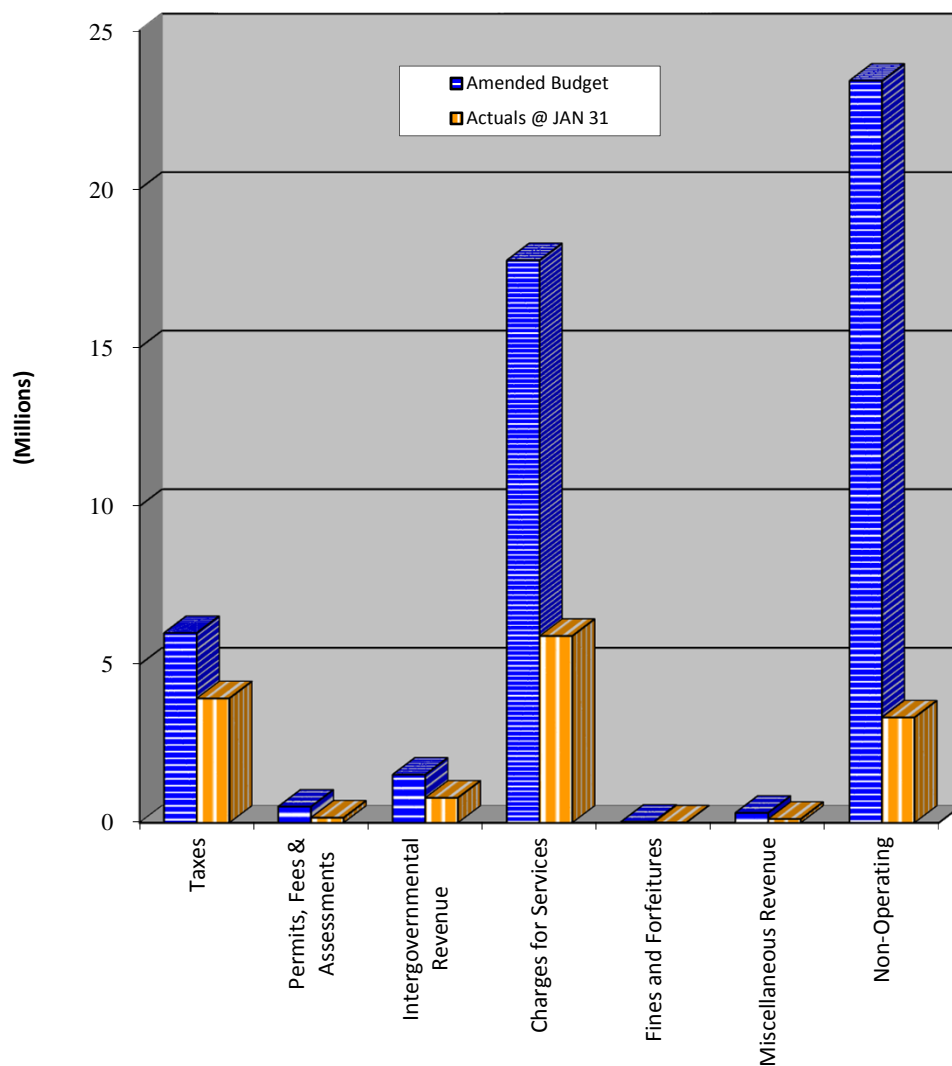
EXPENSES:				
GENERAL GOVERNMENT	14,584,963	14,581,784	6,843,976	47%
PUBLIC SAFETY	3,695,138	3,698,317	1,648,950	45%
ECONOMIC ENVIRONMENT	644,560	648,659	173,245	27%
PHYSICAL ENVIRONMENT	22,139,585	22,139,585	6,482,148	29%
TRANSPORTATION	1,290,555	1,290,555	598,352	46%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	7,183,823	7,183,823	6,242,353	87%
	<u>49,538,624</u>	<u>49,542,723</u>	<u>21,989,024</u>	<u>44%</u>

MAJOR EXPENDITURE CATEGORIES:

PERSONAL SERVICES	8,241,793	8,273,622	2,445,751	30%
OPERATING EXPENDITURES	5,993,329	5,940,097	2,944,887	50%
CAPITAL OUTLAY	15,592,984	15,624,111	10,616,723	68%
DEBT SERVICE	2,413,852	2,413,852	832,667	34%
GRANTS & AIDS	77,228	77,228	33,300	43%
NON-OPERATING	7,941,938	7,936,313	3,329,540	42%
POWER COSTS	9,277,500	9,277,500	1,786,156	19%
	<u>49,538,624</u>	<u>49,542,723</u>	<u>21,989,024</u>	<u>44%</u>

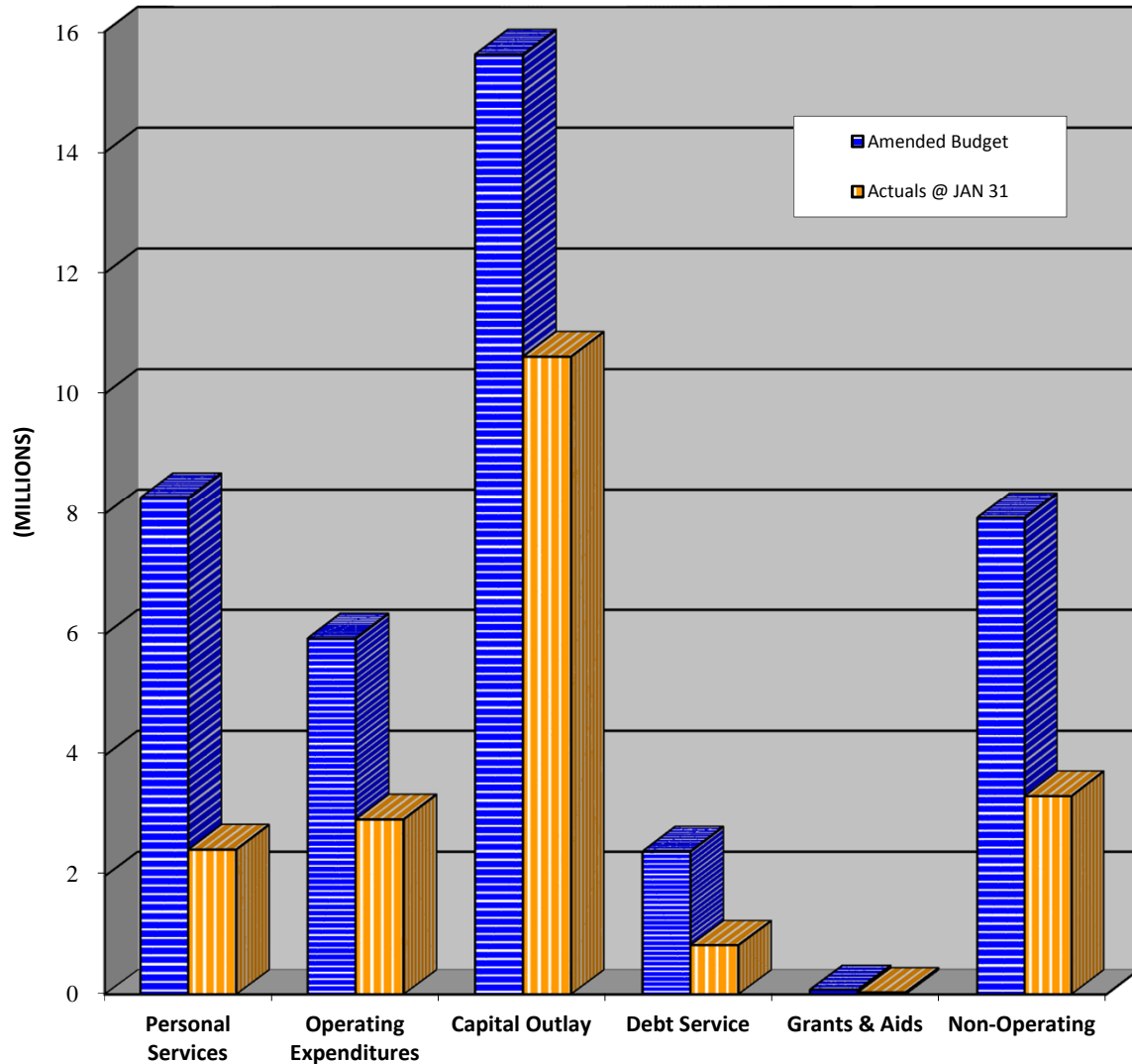
Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 29% of budget for the fiscal year. Taxes are at 66% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (31%); Intergovernmental Revenue (52%); Charges for Services (33%); Fines and Forfeitures (22%); Miscellaneous Revenue (38%); and Non-Operating Revenue (14%).



Expenditures by Major Category All City Funds

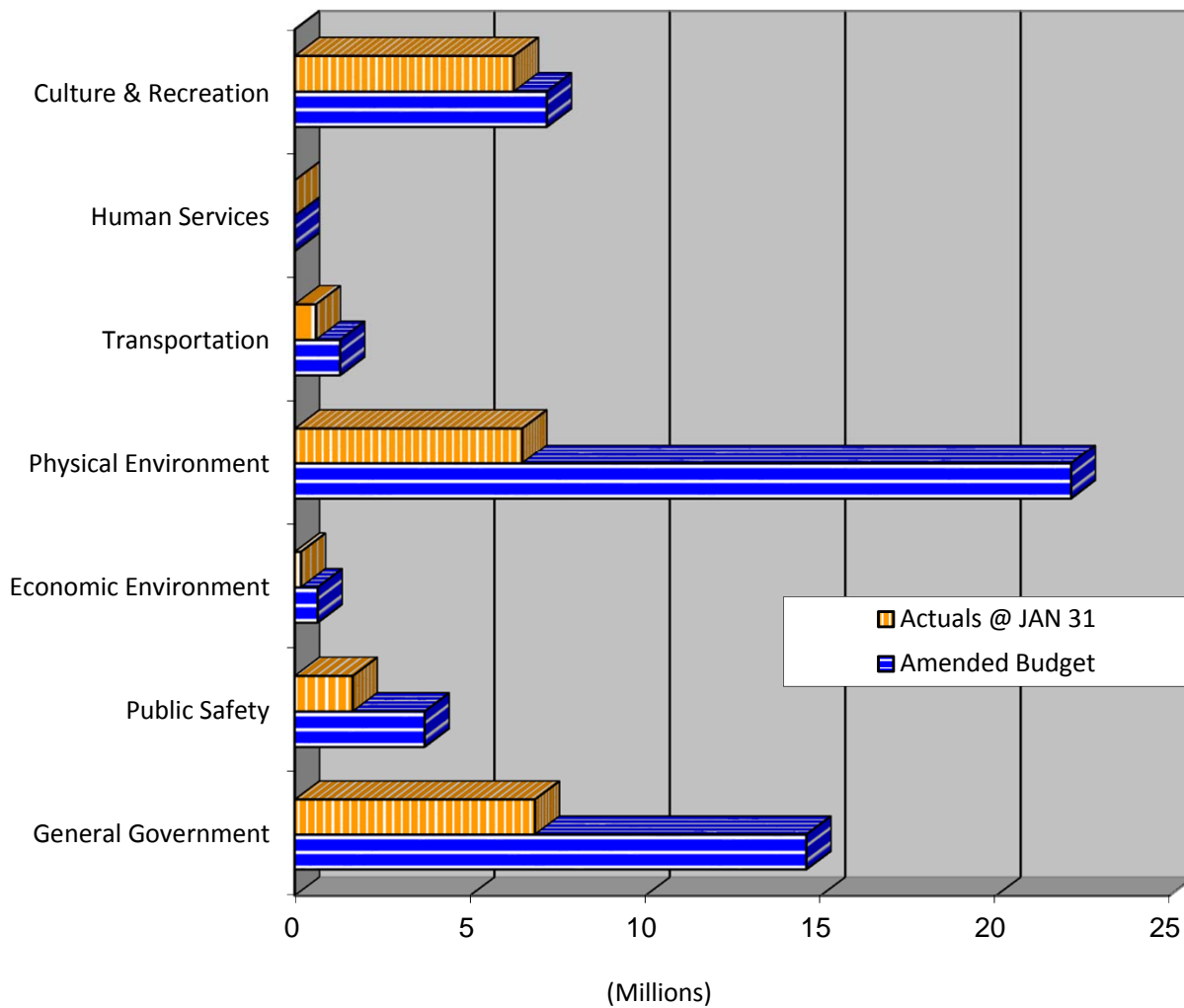
Overall, City expenditures and encumbrances are at 44% of budget for the period. The Personal Services category is at 30% of budget for the fiscal year. The Operating Expenditures category is at 50%, with encumbrances for legal, fire, and residential waste collection services of approximately \$1.1M. Capital Outlay is at 68%, Debt Service is 34%, Grants & Aids is 43% and Non-Operating Expenditures are at 42%. Encumbrances for future expenditures account for 40.2% (aprox. \$8.8M) 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 44% of budget with General Government expenses at 47%, Public Safety at 45%, Economic Environment at 27%, Physical Environment at 29% (Enterprise Funds & residential waste collection services), Transportation at 46%, and Culture & Recreation at 87%.



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

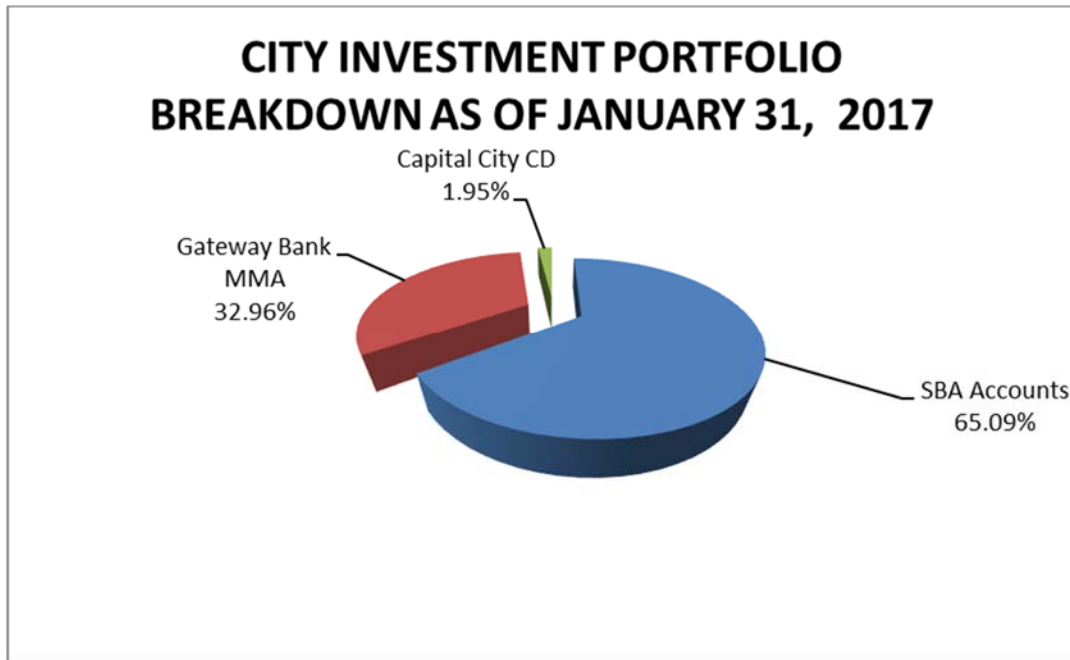
The Rate of Return on Investment refers to the benefits (the profits) to an investor or organization relative to the cost of the initial investment. It is similar to the rate of profit as a measure of profitability.

Conclusion

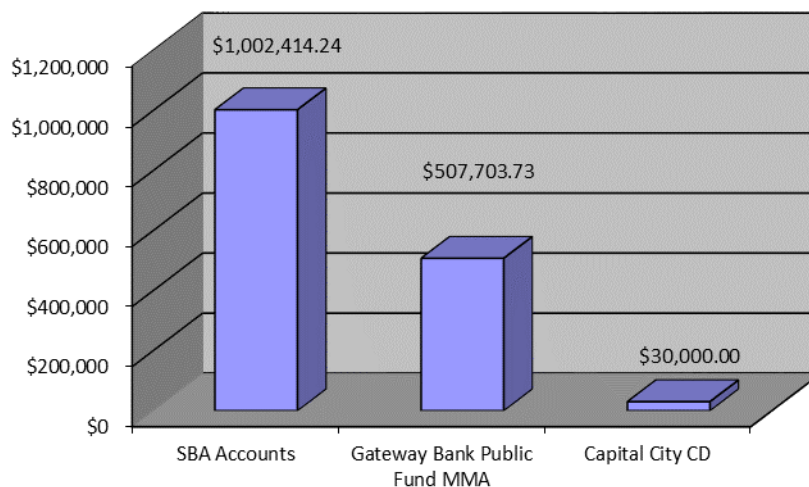
The City's cash and investments are pursuant to Section 218.415, Florida Statutes as well as the City's own adopted Investment Policy. To ensure that the City's funds are effectively managed, the Finance Director and other appropriate staff shall annually complete eight (8) hours of continuing professional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

INVESTMENTS AND CASH

As of January 31, 2017, the City's investment portfolio totaled **\$1,540,117.97**. 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 AS OF JANUARY 31, 2017



INVESTMENTS AND CASH

As of January 31, 2017, the City had cash holdings in several accounts with Capital City Bank, Gateway Bank and Renasant Bank (formerly Alarion & Heritage) that totaled **\$26,254,590.81**. 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:

Bank Account	January 31 Balance
Main Operating Account	\$17,190,261.89
Payroll Account	\$173,873.62
CRA Account	\$722,812.17
Police Forfeiture Account	\$26,170.75
Section 108 Account	\$50,321.53
Series 2016 Repayment Account	\$228,634.55
Deposit Account	\$1,656,501.58
Series 2016 Projects	\$5,754,033.49
Explorer Account	\$7,308.94
SRF Repayment Account	\$114,618.27
Heritage Oaks Account	<u>\$330,054.02</u>
TOTAL	<u><u>\$26,254,590.81</u></u>