

City of
ALACHUA

THE GOOD LIFE COMMUNITY

**FINANCE DEPARTMENT
FISCAL ANALYSIS
FOR THE PERIOD ENDING
SEPTEMBER 30, 2014**

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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.

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. We welcome any feedback you may have.

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING SEPTEMBER 30, 2014

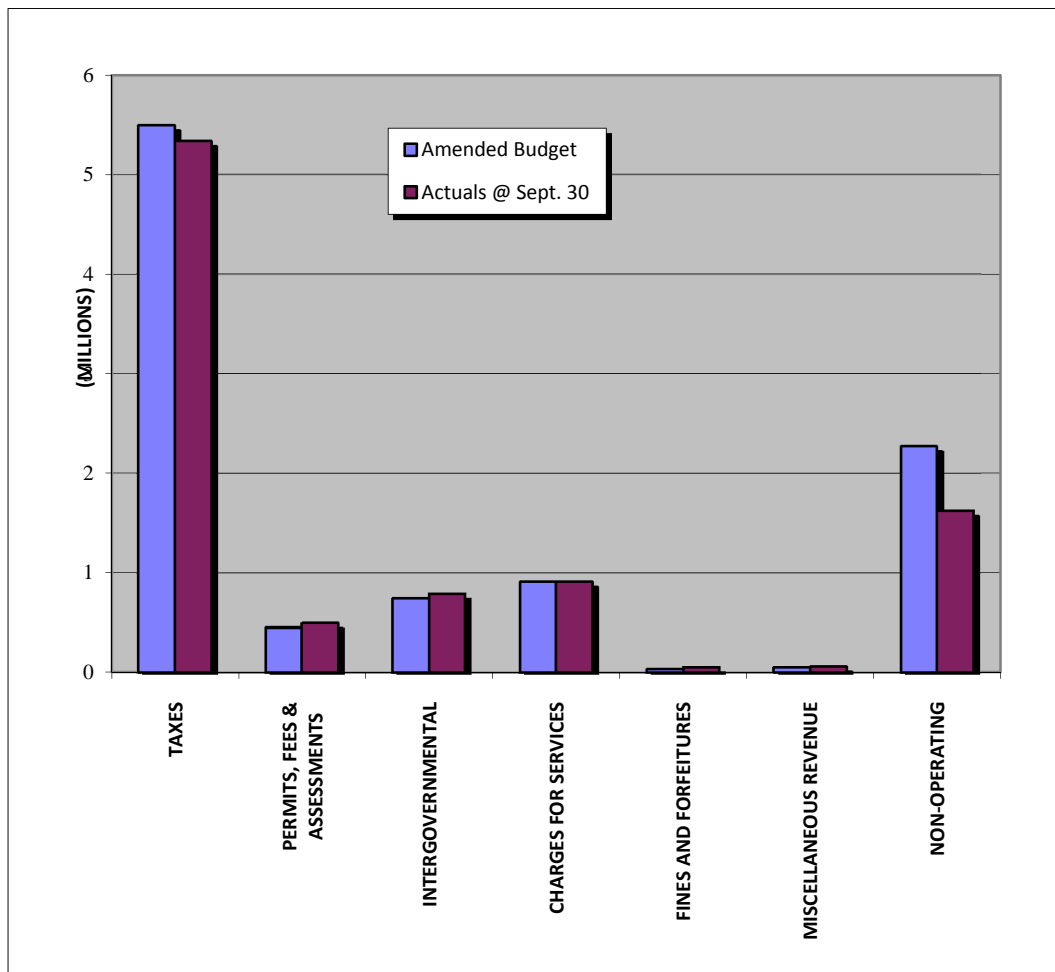
GENERAL FUND

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 13/14 APPROVED BUDGET	FY 13/14 AMENDED BUDGET	YEAR TO DATE FY 13/14	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	5,496,406	5,496,406	5,344,809	97%
PERMITS, FEES & ASSESSMENTS	455,000	455,000	500,205	110%
INTERGOVERNMENTAL	722,098	748,705	792,761	106%
CHARGES FOR SERVICES	913,625	913,625	915,106	100%
FINES AND FORFEITURES	40,000	40,000	57,006	143%
MISCELLANEOUS REVENUE	36,300	56,540	64,572	114%
NON-OPERATING	2,274,047	2,274,047	1,625,560	71%
	<u>9,937,476</u>	<u>9,984,323</u>	<u>9,300,019</u>	<u>93%</u>
EXPENSES:				
GENERAL GOVERNMENT	4,047,334	3,990,869	3,543,216	89%
PUBLIC SAFETY	3,268,301	3,290,148	3,127,494	95%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	750,322	750,322	753,670	100%
TRANSPORTATION	1,010,029	1,010,029	659,438	65%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	861,490	942,955	967,843	103%
	<u>9,937,476</u>	<u>9,984,323</u>	<u>9,051,661</u>	<u>91%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	4,655,881	4,624,881	4,445,000	96%
OPERATING EXPENDITURES	3,298,604	3,299,249	3,029,722	92%
CAPITAL OUTLAY	793,615	927,282	592,606	64%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	2,625	2,625	0	0%
NON-OPERATING	1,186,751	1,130,286	984,333	87%
POWER COSTS	0	0	0	0%
	<u>9,937,476</u>	<u>9,984,323</u>	<u>9,051,661</u>	<u>91%</u>

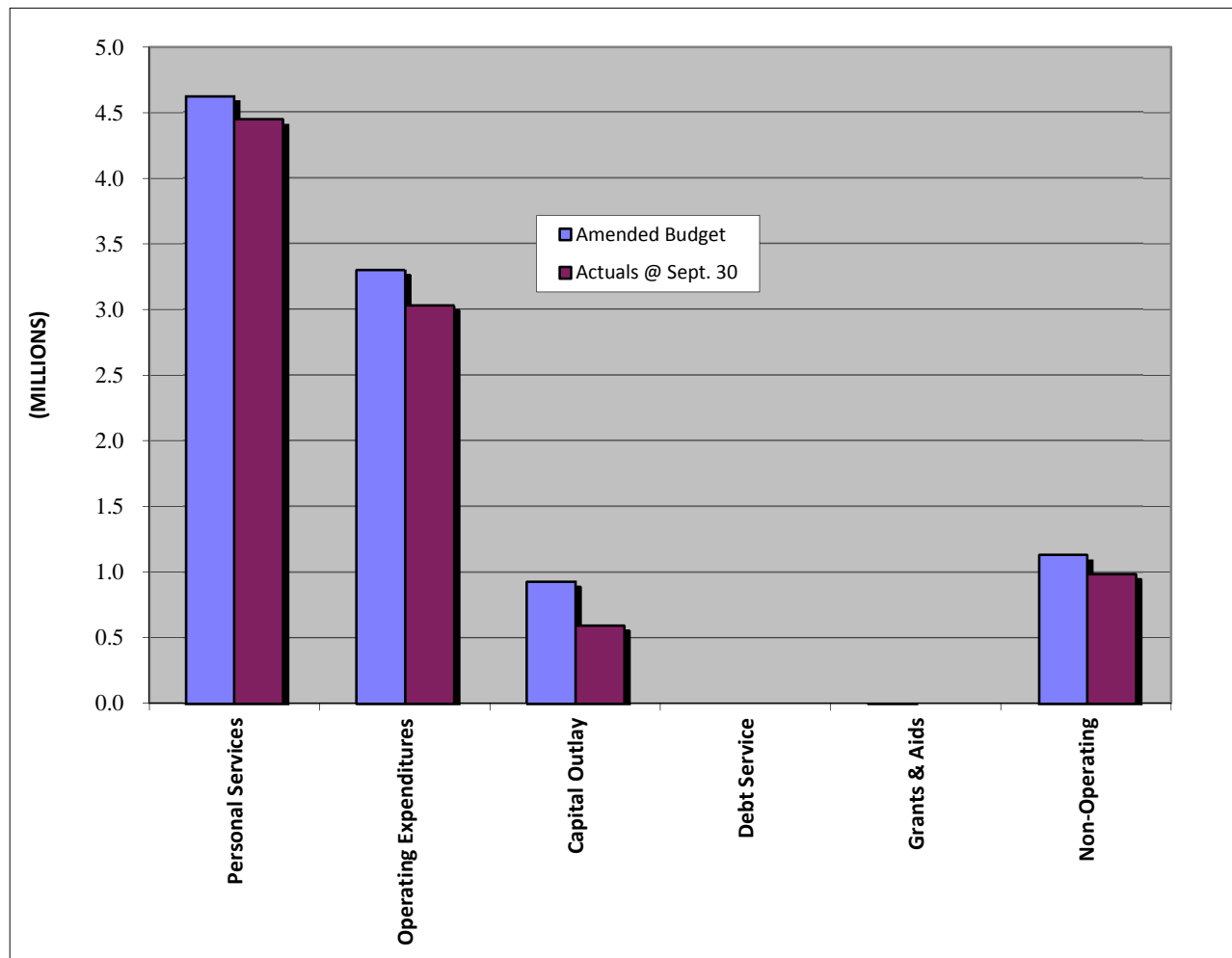
Revenues by Major Category General Fund

As of September 30, 2014, the City of Alachua collected 93% of budgeted General Fund revenues. This is due, primarily, to taxes being at 97%. These revenues include property taxes, local option fuel taxes, utility taxes, and communication services taxes and account for almost \$5.5M, or over half, of the General Fund annual budgeted revenues. Permits, Fees & Assessments are at 110%. The Intergovernmental Revenues are at 106%. Charges for Services are at 100%, Fines & Forfeitures are at 143%, Miscellaneous Revenues are at 114% and Non-Operating Revenues are at 71% of budget.



Expenditures by Major Category General Fund

Overall, General Fund expenditure categories are below the 100% benchmark. Personal Services are at 96% with Operating Expenditures at 92%. The Capital Outlay category is at 64% and Non-Operating expenditures are at 87%.



CITY OF ALACHUA
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GENERAL FUND REVENUES

REVENUE SOURCE	FY 13/14 APPROVED BUDGET	FY 13/14 AMENDED BUDGET	YEAR TO DATE FY 13/14	PERCENT COLLECTED
<u>TAXES</u>				
AD VALOREM TAXES	3,655,067	3,655,067	3,650,563	100%
LOCAL OPTION FUEL TAXES	209,339	209,339	215,679	103%
UTILITY SERVICES TAXES	1,250,000	1,250,000	1,118,050	89%
COMMUNICATIONS SERVICES TAXES	335,000	335,000	313,826	94%
LOCAL BUSINESS TAXES	<u>47,000</u>	<u>47,000</u>	<u>46,691</u>	<u>99%</u>
SUBTOTAL	5,496,406	5,496,406	5,344,809	97%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
BUILDING PERMITS	165,000	165,000	213,923	130%
FRANCHISE FEES	<u>290,000</u>	<u>290,000</u>	<u>286,282</u>	<u>99%</u>
SUBTOTAL	455,000	455,000	500,205	110%
<u>INTERGOVERNMENTAL REVENUE</u>				
STATE-SHARED REVENUES	707,154	707,154	756,333	107%
GRANTS	<u>14,944</u>	<u>41,551</u>	<u>36,428</u>	<u>88%</u>
SUBTOTAL	722,098	748,705	792,761	106%
<u>CHARGES FOR SERVICES</u>				
GENERAL GOVERNMENT	58,325	58,325	31,192	53%
PUBLIC SAFETY	2,300	2,300	18,278	795%
PHYSICAL ENVIRONMENT	821,000	821,000	838,393	102%
TRANSPORTATION	0	0	0	0%
CULTURE & RECREATION	32,000	32,000	27,083	85%
OTHER CHARGES FOR SVCS	<u>0</u>	<u>0</u>	<u>160</u>	<u>NA+</u>
SUBTOTAL	913,625	913,625	915,106	100%
<u>FINES & FORFEITURES</u>				
FINES & FORFEITURES	40,000	40,000	53,623	134%
OTHER FINES & FORFEITURES	<u>0</u>	<u>0</u>	<u>3,383</u>	<u>NA+</u>
SUBTOTAL	40,000	40,000	57,006	143%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	5,000	5,000	6,575	132%
RENTS & ROYALTIES	900	900	0	0%
OTHER MISCELLANEOUS REVENUE	<u>30,400</u>	<u>50,640</u>	<u>57,997</u>	<u>115%</u>
SUBTOTAL	36,300	56,540	64,572	114%
<u>NON OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	1,621,117	1,621,117	1,621,117	100%
OPERATING TRANSFERS IN	4,526	4,526	4,443	98%
FUND BALANCE & UNDER COLLECTION	<u>648,404</u>	<u>648,404</u>	<u>0</u>	<u>0%</u>
SUBTOTAL	2,274,047	2,274,047	1,625,560	71%
GENERAL FUND	<u>9,937,476</u>	<u>9,984,323</u>	<u>9,300,019</u>	<u>93%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
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GENERAL FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 13/14 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
CITY COMMISSION						
PERSONAL SERVICES	106,232	104,413	98%	0	0%	98%
OPERATING EXPENDITURES	32,353	28,558	88%	0	0%	88%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	138,585	132,971	96%	0	0%	96%
CITY MANAGER'S OFFICE						
PERSONAL SERVICES	314,773	314,614	100%	0	0%	100%
OPERATING EXPENDITURES	38,568	26,712	69%	0	0%	69%
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	353,341	341,326	97%	0	0%	97%
DEPUTY CITY CLERK						
PERSONAL SERVICES	122,756	121,995	99%	0	0%	99%
OPERATING EXPENDITURES	32,583	27,969	86%	0	0%	86%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	155,339	149,964	97%	0	0%	97%
CITY ATTORNEY						
PERSONAL SERVICES	0	0	0%	0	0%	0%
OPERATING EXPENDITURES	171,697	131,629	77%	16,489	10%	86%
TOTAL EXPENDITURES	171,697	131,629	77%	16,489	10%	86%
INFORMATION & TECHNOLOGY SERVICES						
PERSONAL SERVICES	109,567	90,903	83%	0	0%	83%
OPERATING EXPENDITURES	61,283	56,674	92%	0	0%	92%
CAPITAL OUTLAY	26,827	22,163	83%	0	0%	83%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	197,677	169,740	86%	0	0%	86%
FINANCE						
PERSONAL SERVICES	342,426	338,614	99%	0	0%	99%
OPERATING EXPENDITURES	66,333	59,094	89%	0	0%	89%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	408,759	397,708	97%	0	0%	97%

CITY OF ALACHUA
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GENERAL FUND EXPENDITURES
BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 13/14 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>ADMINISTRATIVE SERVICES-HR/PURCHASING</u>						
PERSONAL SERVICES	172,770	162,974	94%	0	0%	94%
OPERATING EXPENDITURES	65,808	53,830	82%	0	0%	82%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	238,578	216,804	91%	0	0%	91%
<u>ADMINISTRATIVE SERVICES-FACILITIES MAINTENANCE</u>						
PERSONAL SERVICES	132,538	133,367	101%	0	0%	101%
OPERATING EXPENDITURES	124,298	111,566	90%	638	1%	90%
CAPITAL OUTLAY	1,546	1,546	100%	0	0%	100%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	258,382	246,479	95%	638	0%	96%
<u>GRANTS & CONTRACTS</u>						
PERSONAL SERVICES	58,905	57,572	98%	0	0%	98%
OPERATING EXPENDITURES	9,116	5,868	64%	0	0%	64%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	68,021	63,440	93%	0	0%	93%
<u>CP&D-PLANNING & DEVELOPMENT</u>						
PERSONAL SERVICES	280,517	271,156	97%	0	0%	97%
OPERATING EXPENDITURES	134,362	37,495	28%	4,092	3%	31%
CAPITAL OUTLAY	8,156	7,723	95%	0	0%	95%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	423,035	316,374	75%	4,092	1%	76%
<u>COMPLIANCE & RISK MANAGEMENT</u>						
PERSONAL SERVICES	262,014	258,133	99%	0	0%	99%
OPERATING EXPENDITURES	24,366	10,928	45%	0	0%	45%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	286,380	269,061	94%	0	0%	94%
<u>CP&D-BEAUTIFICATION BOARD</u>						
OPERATING EXPENDITURES	8,000	6,427	80%	0	0%	80%
TOTAL EXPENDITURES	8,000	6,427	80%	0	0%	80%

CITY OF ALACHUA
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 FOR THE PERIOD ENDING SEPTEMBER 30, 2014

GENERAL FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 13/14 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	15,000	5,000	33%	0	0%	33%
OPERATING EXPENDITURES	105,164	93,282	89%	2,069	2%	91%
CAPITAL OUTLAY	30,000	0	0%	0	0%	0%
GRANTS & AIDS	2,625	0	0%	0	0%	0%
NON-OPERATING	1,030,286	979,723	95%	0	0%	95%
TOTAL EXPENDITURES	1,183,075	1,078,005	91%	2,069	0%	91%
<u>SPECIAL EXPENSE-CFB</u>						
NON-OPERATING	100,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	100,000	0	0%	0	0%	0%
<u>PS-SOLID WASTE DISPOSAL</u>						
OPERATING EXPENDITURES	750,322	749,060	100%	0	0%	100%
NON-OPERATING	0	4,610	NA-	0	0%	NA-
TOTAL EXPENDITURES	750,322	753,670	100%	0	0%	100%
<u>PS-PUBLIC WORKS</u>						
PERSONAL SERVICES	324,011	302,902	93%	0	0%	93%
OPERATING EXPENDITURES	208,318	171,716	82%	5,350	3%	85%
CAPITAL OUTLAY	477,700	179,470	38%	0	0%	38%
DEBT SERVICE	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,010,029	654,088	65%	5,350	1%	65%
<u>FIRE RESCUE SERVICES</u>						
OPERATING EXPENDITURES	671,887	628,934	94%	0	0%	94%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	671,887	628,934	94%	0	0%	94%
<u>BUILDING INSPECTIONS</u>						
PERSONAL SERVICES	134,342	131,992	98%	0	0%	98%
OPERATING EXPENDITURES	25,005	26,066	104%	0	0%	104%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	159,347	158,058	99%	0	0%	99%
<u>APD-PATROL & ADMIN</u>						
PERSONAL SERVICES	1,651,872	1,612,307	98%	0	0%	98%
OPERATING EXPENDITURES	362,118	354,369	98%	5,973	2%	100%
CAPITAL OUTLAY	110,253	106,518	97%	0	0%	97%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	2,124,243	2,073,194	98%	5,973	0%	98%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING SEPTEMBER 30, 2014

GENERAL FUND EXPENDITURES
BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 13/14 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	259,313	210,401	81%	0	0%	81%
OPERATING EXPENDITURES	15,234	8,323	55%	1,100	7%	62%
CAPITAL OUTLAY	22,335	16,305	73%	0	0%	73%
TOTAL EXPENDITURES	296,882	235,029	79%	1,100	0%	80%
<u>APD-SCHOOL CROSSING GUARDS</u>						
PERSONAL SERVICES	0	0	0%	0	0%	0%
OPERATING EXPENDITURES	27,789	22,644	81%	0	0%	81%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	27,789	22,644	81%	0	0%	81%
<u>APD-EXPLORERS PROGRAM</u>						
OPERATING EXPENDITURES	2,000	1,662	83%	0	0%	83%
TOTAL EXPENDITURES	2,000	1,662	0%	0	0%	0%
<u>APD-RESERVE PROGRAM</u>						
OPERATING EXPENDITURES	8,000	900	11%	0	0%	11%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	8,000	900	11%	0	0%	11%
<u>PARKS & RECREATION</u>						
PERSONAL SERVICES	337,845	328,657	97%	0	0%	97%
OPERATING EXPENDITURES	354,645	376,818	106%	3,487	1%	107%
CAPITAL OUTLAY	250,465	256,289	102%	2,592	1%	103%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	942,955	961,764	102%	6,079	1%	103%
 GENERAL FUND	 <u>9,984,323</u>	 <u>9,009,871</u>	 <u>90%</u>	 <u>41,790</u>	 <u>0%</u>	 <u>91%</u>

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING SEPTEMBER 30, 2014

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 13/14 APPROVED BUDGET	FY 13/14 AMENDED BUDGET	YEAR TO DATE FY 13/14	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	7,000	7,000	6,866	98%
INTERGOVERNMENTAL REVENUE	270,114	274,053	274,053	100%
CHARGES FOR SERVICES	4,350	4,350	7,937	182%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	8,355	18,605	71,256	383%
NON-OPERATING	1,812,801	1,812,801	402,557	22%
	<u>2,102,620</u>	<u>2,116,809</u>	<u>762,669</u>	<u>36%</u>
EXPENSES:				
GENERAL GOVERNMENT	2,505	2,505	0	0%
PUBLIC SAFETY	101,801	109,801	11,349	10%
ECONOMIC ENVIRONMENT	1,840,450	1,844,389	1,327,282	72%
PHYSICAL ENVIRONMENT	12,200	12,200	6,123	50%
TRANSPORTATION	132,649	132,649	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	13,015	15,265	6,805	45%
	<u>2,102,620</u>	<u>2,116,809</u>	<u>1,351,559</u>	<u>64%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	20,481	20,481	17,406	85%
OPERATING EXPENDITURES	449,370	497,844	213,696	43%
CAPITAL OUTLAY	1,518,489	1,482,169	1,019,143	69%
DEBT SERVICE	99,280	101,315	101,314	100%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	15,000	15,000	0	0%
POWER COSTS	0	0	0	0%
	<u>2,102,620</u>	<u>2,116,809</u>	<u>1,351,559</u>	<u>64%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING SEPTEMBER 30, 2014

SPECIAL REVENUE FUNDS REVENUE

REVENUE SOURCE	FY 13/14 APPROVED BUDGET	FY 13/14 AMENDED BUDGET	RECEIVED TO DATE FY 13/14	PERCENT COLLECTED
<u>PERMITS, FEES AND ASSESSMENTS</u>				
SPECIAL ASSESSMENTS	<u>7,000</u>	<u>7,000</u>	<u>6,866</u>	<u>98%</u>
SUBTOTAL	7,000	7,000	6,866	98%
<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)	<u>270,114</u>	<u>274,053</u>	<u>274,053</u>	<u>100%</u>
SUBTOTAL	270,114	274,053	274,053	100%
<u>CHARGES FOR SERVICES</u>				
ADDT'L CRT COSTS-\$2 FOR LEO TRAINING	4,350	4,350	6,387	147%
OTHER MISCELLANEOUS CHARGES	<u>0</u>	<u>0</u>	<u>1,550</u>	<u>NA+</u>
SUBTOTAL	4,350	4,350	7,937	182%
<u>MISCELLANEOUS REVENUE</u>				
INSURANCE SETTLEMENTS	0	0	0	0%
INTEREST INCOME	2,355	2,355	1,159	49%
CONTRIBUTIONS AND DONATIONS	6,000	16,250	70,097	431%
OTHER MISCELLANEOUS REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
SUBTOTAL	8,355	18,605	71,256	383%
<u>NON OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN	429,450	429,450	402,557	94%
USE OF FUND BALANCE/UNDERCOLLECTION	<u>1,383,351</u>	<u>1,383,351</u>	<u>0</u>	<u>0%</u>
SUBTOTAL	1,812,801	1,812,801	402,557	22%
SPECIAL REVENUE FUNDS	<u>2,102,620</u>	<u>2,116,809</u>	<u>762,669</u>	<u>36%</u>

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING SEPTEMBER 30, 2014

SPECIAL REVENUE FUNDS EXPENDITURES
BY MAJOR CATEGORY

SPECIAL REVENUE FUND	FY 13/14 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>BUILDING FUNCTION FUND</u>						
PERSONAL SERVICES	0	0	0%	0	0%	0%
OPERATING EXPENDITURES	91,397	0	0%	0	0%	0%
TOTAL EXPENDITURES	91,397	0	0%	0	0%	0%
<u>ADDT'L COURT COST-\$2 FOR LEO TRAINING FUND</u>						
OPERATING EXPENDITURES	6,400	3,859	60%	0	0%	60%
TOTAL EXPENDITURES	6,400	3,859	60%	0	0%	60%
<u>TREE BANK FUND</u>						
OPERATING EXPENDITURES	93	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	93	0	0%	0	0%	0%
<u>EXPLORER SPECIAL REVENUE FUND</u>						
OPERATING EXPENDITURES	3,803	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,803	0	0%	0	0%	0%
<u>TK BASIN SPECIAL ASSESSMENT</u>						
OPERATING EXPENDITURES	12,200	6,123	50%	0	0%	50%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	12,200	6,123	50%	0	0%	50%
<u>CATS FUND</u>						
OPERATING EXPENDITURES	132,649	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	132,649	0	0%	0	0%	0%
<u>DONATION FUND</u>						
OPERATING EXPENDITURES	17,878	8,295	46%	0	0%	46%
CAPITAL OUTLAY	8,000	6,000	75%	0	0%	75%
NON OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	25,878	14,295	55%	0	0%	55%
<u>CRA FUND</u>						
PERSONAL SERVICES	20,481	17,406	85%	0	0%	85%
OPERATING EXPENDITURES	233,424	174,900	75%	20,519	9%	84%
CAPITAL OUTLAY	1,474,169	999,430	68%	13,713	1%	69%
DEBT SERVICE	101,315	101,314	100%	0	0%	100%
NON OPERATING	15,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,844,389	1,293,050	70%	34,232	2%	72%
SPECIAL REVENUE FUNDS	<u>2,116,809</u>	<u>1,317,327</u>	<u>62%</u>	<u>34,232</u>	<u>2%</u>	<u>64%</u>

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
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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.

	FY 13/14 APPROVED BUDGET	FY 13/14 AMENDED BUDGET	YEAR TO DATE FY 13/14	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	480	480	547	114%
NON-OPERATING	624,820	624,820	624,820	100%
	625,300	625,300	625,367	100%
EXPENSES:				
GENERAL GOVERNMENT	625,300	625,300	624,820	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%
	625,300	625,300	624,820	100%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	0	0	0	0%
CAPITAL OUTLAY	0	0	0	0%
DEBT SERVICE	625,300	625,300	624,820	100%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	0	0	0	0%
POWER COSTS	0	0	0	0%
	625,300	625,300	624,820	100%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING SEPTEMBER 30, 2014

DEBT SERVICE FUND REVENUES

REVENUE SOURCE	FY 13/14 APPROVED BUDGET	FY 13/14 AMENDED BUDGET	YEAR TO DATE FY 13/14	PERCENT COLLECTED
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	480	480	547	114%
OTHER MISCELLANEOUS REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
SUBTOTAL	480	480	547	0%
<u>NON OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	72,638	72,638	72,638	100%
TRANSFER IN-06 RESERVE	0	0	0	0%
TRANSFER IN-GF	552,182	552,182	552,182	100%
FUND BALANCE & UNDER COLLECTION	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
SUBTOTAL	624,820	624,820	624,820	100%
 DEBT SERVICE FUND	 <u>625,300</u>	 <u>625,300</u>	 <u>625,367</u>	 <u>100%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
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DEBT SERVICE FUND EXPENDITURES
 BY MAJOR CATEGORY

DEBT OBLIGATION	FY 13/14 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	880	400	45%	0	0%	45%
	880	400	45%	0	0%	45%
<u>SECTION 108 LOAN</u>						
DEBT SERVICE	207,537	207,537	100%	0	0%	100%
TOTAL EXPENDITURES	207,537	207,537	100%	0	0%	100%
<u>SERIES 2006 CAPITAL IMPROVEMENT/REFUNDING</u>						
DEBT SERVICE	416,883	416,883	100%	0	0%	100%
NON OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	416,883	416,883	100%	0	0%	100%
DEBT SERVICE FUND	<u>625,300</u>	<u>624,820</u>	<u>100%</u>	<u>0</u>	<u>0%</u>	<u>100%</u>

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
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CAPITAL PROJECTS FUNDS

FUND 3XX - CAPITAL PROJECTS FUNDS: Capital Project Funds are used to account for financial resources to be used for the acquisition, construction, or improvement of major capital facilities (other than those financed by the Enterprise Funds or Special Assessments).

	FY 13/14 APPROVED BUDGET	FY 13/14 AMENDED BUDGET	YEAR TO DATE FY 13/14	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	0	0	0	0%
INTERGOVERNMENTAL REVENUE	1,085,000	1,085,000	82,911	8%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	821,070	821,070	41,455	5%
NON-OPERATING	81,913	81,913	37,687	46%
	<u>1,987,983</u>	<u>1,987,983</u>	<u>162,053</u>	<u>8%</u>
EXPENSES:				
GENERAL GOVERNMENT	0	0	0	0%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	821,000	821,000	41,416	5%
TRANSPORTATION	1,085,000	1,085,000	96,750	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	81,983	81,983	14,103	17%
	<u>1,987,983</u>	<u>1,987,983</u>	<u>152,269</u>	<u>8%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	67,872	92,872	35,566	38%
CAPITAL OUTLAY	1,887,543	1,862,543	104,000	6%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	32,568	32,568	12,703	39%
POWER COSTS	0	0	0	0%
	<u>1,987,983</u>	<u>1,987,983</u>	<u>152,269</u>	<u>8%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING SEPTEMBER 30, 2014

CAPITAL PROJECTS FUNDS REVENUE

REVENUE SOURCE	FY 13/14 APPROVED BUDGET	FY 13/14 AMENDED BUDGET	RECEIVED TO DATE FY 13/14	PERCENT COLLECTED
<u>TAXES</u>				
DISCRETIONARY SALES SURTAX	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
SUBTOTAL	0	0	0	0%
<u>INTERGOVERNMENTAL REVENUE</u>				
FEDERAL GRANTS	0	0	0	0%
STATE GRANTS	1,085,000	1,085,000	82,911	8%
GRANTS FROM OTHER LOCAL UNITS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
SUBTOTAL	1,085,000	1,085,000	82,911	0%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	70	70	39	56%
OTHER MISCELLANEOUS REVENUE	<u>821,000</u>	<u>821,000</u>	<u>41,416</u>	<u>5%</u>
SUBTOTAL	821,070	821,070	41,455	5%
<u>NON OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	37,687	37,687	37,687	100%
USE OF FUND BALANCE	<u>44,226</u>	<u>44,226</u>	<u>0</u>	<u>0%</u>
SUBTOTAL	81,913	81,913	37,687	46%
 CAPITAL PROJECTS FUNDS	 <u>1,987,983</u>	 <u>1,987,983</u>	 <u>162,053</u>	 <u>8%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
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CAPITAL PROJECTS FUNDS EXPENDITURES
 BY MAJOR CATEGORY

CAPITAL PROJECT	FY 13/14 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>NEIGHBORHOOD COMM. CENTER</u>						
OPERATING EXPENDITURES	37,687	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	37,687	0	0%	0	0%	0%
<u>HERITAGE OAKS</u>						
OPERATING EXPENSES	43,457	34,166	79%	0	0%	79%
CAPITAL OUTLAY	777,543	7,250	1%	0	0%	1%
TOTAL EXPENDITURES	821,000	41,416	5%	0	0%	5%
<u>SAN FELASCO CONSERVATION CORRIDOR</u>						
OPERATING EXPENDITURES	10,712	1,400	13%	0	0%	13%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	10,712	1,400	13%	0	0%	13%
<u>RECREATION SURTAX</u>						
OPERATING EXPENDITURES	0	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	32,568	12,703	39%	0	0%	39%
TOTAL EXPENDITURES	32,568	12,703	39%	0	0%	39%
<u>FDOT - NANO ROAD PROJECT</u>						
CAPITAL OUTLAY	1,085,000	82,911	8%	13,839	1%	9%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,085,000	82,911	8%	13,839	0%	9%
<u>PROJECT LEGACY</u>						
OPERATING EXPENDITURES	1,016	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,016	0	0%	0	0%	0%
CAPITAL PROJECT FUNDS	<u>1,987,983</u>	<u>138,430</u>	<u>7%</u>	<u>13,839</u>	<u>1%</u>	<u>8%</u>

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
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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.

	FY 13/14 APPROVED BUDGET	FY 13/14 AMENDED BUDGET	YEAR TO DATE FY 13/14	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	0	0	0	0%
INTERGOVERNMENTAL REVENUE	72,681	72,681	24,527	34%
CHARGES FOR SERVICES	17,932,830	17,932,830	17,493,336	98%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	251,309	959,736	1,028,393	107%
NON-OPERATING	400,569	400,569	0	0%
	18,657,389	19,365,816	18,546,256	96%

EXPENSES:				
GENERAL GOVERNMENT	0	0	0	0%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	18,657,389	19,365,816	16,694,745	86%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	18,657,389	19,365,816	16,694,745	86%

MAJOR EXPENDITURE CATEGORIES:

PERSONAL SERVICES	1,576,609	1,576,609	1,481,720	94%
OPERATING EXPENDITURES	1,595,654	1,629,302	1,368,294	84%
CAPITAL OUTLAY	1,700,138	2,374,917	198,799	8%
DEBT SERVICE	1,000,936	1,000,936	1,002,475	100%
GRANTS AND AIDS	0	0	0	0%
NON-OPERATING	3,037,628	3,037,628	2,921,650	96%
POWER COSTS	9,746,424	9,746,424	9,721,807	100%
	18,657,389	19,365,816	16,694,745	86%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING SEPTEMBER 30, 2014

ENTERPRISE FUNDS REVENUE

REVENUE SOURCE	FY 13/14 APPROVED BUDGET	FY 13/14 AMENDED BUDGET	RECEIVED TO DATE FY 13/14	PERCENT COLLECTED
<u>INTERGOVERNMENTAL REVENUE</u>				
GRANTS FROM LOCAL UNITS	<u>72,681</u>	<u>72,681</u>	<u>24,527</u>	34%
SUBTOTAL	<u>72,681</u>	<u>72,681</u>	<u>24,527</u>	34%
<u>CHARGES FOR SERVICES</u>				
PHYSICAL ENVIRONMENT-ELECTRIC	14,295,337	14,295,337	14,121,217	99%
PHYSICAL ENVIRONMENT-WATER	1,484,173	1,484,173	1,340,953	90%
PHYSICAL ENVIRONMENT-WASTEWATER	2,097,273	2,097,273	1,975,559	94%
PHYSICAL ENVIRONMENT-MOSQUITO	<u>56,047</u>	<u>56,047</u>	<u>55,607</u>	<u>99%</u>
SUBTOTAL	<u>17,932,830</u>	<u>17,932,830</u>	<u>17,493,336</u>	98%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	2,600	2,600	6,411	247%
RENTS & ROYALTIES	46,909	46,909	46,646	99%
OTHER MISCELLANEOUS REVENUE	<u>201,800</u>	<u>910,227</u>	<u>975,336</u>	<u>107%</u>
SUBTOTAL	<u>251,309</u>	<u>959,736</u>	<u>1,028,393</u>	107%
<u>NON OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	0	0	0	0%
FUND BALANCE & UNDER COLLECTION	<u>400,569</u>	<u>400,569</u>	<u>0</u>	<u>0%</u>
SUBTOTAL	<u>400,569</u>	<u>400,569</u>	<u>0</u>	0%
 ENTERPRISE FUNDS	 <u>18,657,389</u>	 <u>19,365,816</u>	 <u>18,546,256</u>	 <u>96%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING SEPTEMBER 30, 2014

ENTERPRISE FUNDS EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 13/14 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	678,633	687,558	101%	0	0%	101%
OPERATING EXPENDITURES	436,755	356,822	82%	7,089	2%	83%
CAPITAL OUTLAY	1,710,233	0	0%	114,917	7%	7%
DEBT SERVICE	467,396	468,405	100%	0	0%	100%
NON OPERATING	2,286,410	2,217,399	97%	0	0%	97%
POWER COSTS	9,746,424	9,721,807	100%	0	0%	100%
TOTAL EXPENDITURES	15,325,851	13,451,991	88%	122,006	1%	89%
<u>WATER UTILITY</u>						
PERSONAL SERVICES	421,714	385,048	91%	0	0%	91%
OPERATING EXPENDITURES	454,776	340,831	75%	6,166	1%	76%
CAPITAL OUTLAY	250,627	0	0%	31,382	13%	13%
DEBT SERVICE	150,441	150,624	100%	0	0%	100%
NON OPERATING	324,828	278,541	86%	0	0%	86%
TOTAL EXPENDITURES	1,602,386	1,155,044	72%	37,548	2%	74%
<u>WASTEWATER UTILITY</u>						
PERSONAL SERVICES	470,151	402,819	86%	0	0%	86%
OPERATING EXPENDITURES	712,483	611,860	86%	25,089	4%	89%
CAPITAL OUTLAY	399,557	0	0%	50,375	13%	13%
DEBT SERVICE	383,099	383,446	100%	0	0%	100%
NON OPERATING	401,179	402,179	100%	0	0%	100%
TOTAL EXPENDITURES	2,366,469	1,800,304	76%	75,464	3%	79%
<u>MOSQUITO CONTROL</u>						
PERSONAL SERVICES	6,111	6,295	103%	0	0%	103%
OPERATING EXPENDITURES	25,288	20,437	81%	0	0%	81%
CAPITAL OUTLAY	14,500	0	0%	2,125	15%	15%
NON OPERATING	25,211	23,531	93%	0	0%	93%
TOTAL EXPENDITURES	71,110	50,263	71%	2,125	3%	74%
ENTERPRISE FUNDS	<u>19,365,816</u>	<u>16,457,602</u>	<u>85%</u>	<u>237,143</u>	<u>1%</u>	<u>86%</u>

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING SEPTEMBER 30, 2014**

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 13/14 APPROVED BUDGET	FY 13/14 AMENDED BUDGET	YEAR TO DATE FY 13/14	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	1,439	NA+
NON-OPERATING	1,407,379	1,407,379	1,160,586	82%
	<u>1,407,379</u>	<u>1,407,379</u>	<u>1,162,025</u>	<u>83%</u>
EXPENSES:				
GENERAL GOVERNMENT	1,407,379	1,407,379	1,096,000	78%
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>1,407,379</u>	<u>1,407,379</u>	<u>1,096,000</u>	<u>78%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	932,387	928,387	860,359	93%
OPERATING EXPENDITURES	275,808	278,608	231,198	83%
CAPITAL OUTLAY	158,085	159,285	0	0%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	41,099	41,099	4,443	11%
POWER COSTS	0	0	0	0%
	<u>1,407,379</u>	<u>1,407,379</u>	<u>1,096,000</u>	<u>78%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING SEPTEMBER 30, 2014

INTERNAL SERVICE FUND REVENUES

REVENUE SOURCE	FY 13/14 APPROVED BUDGET	FY 13/14 AMENDED BUDGET	YEAR TO DATE FY 13/14	PERCENT COLLECTED
<u>PERMITS, FEES & ASSESSMENTS</u>				
OTHER LICENSES, FEES, AND PERMITS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
SUBTOTAL	0	0	0	0%
<u>INTERGOVERNMENTAL REVENUE</u>				
OTHER FEDERAL GRANTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
SUBTOTAL	0	0	0	0%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	0	0	919	NA+
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	<u>0</u>	<u>0</u>	<u>520</u>	<u>NA+</u>
SUBTOTAL	0	0	1,439	NA+
<u>NON OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	0	0	0	0%
CAPITAL ASSET TRANSFER	0	0	0	0%
INTERFUND TRANSFER	1,160,586	1,160,586	1,160,586	100%
FUND BALANCE & UNDER COLLECTION	<u>246,793</u>	<u>246,793</u>	<u>0</u>	<u>0%</u>
SUBTOTAL	1,407,379	1,407,379	1,160,586	82%
 INTERNAL SERVICE FUND	 <u>1,407,379</u>	 <u>1,407,379</u>	 <u>1,162,025</u>	 <u>83%</u>

CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING SEPTEMBER 30, 2014

INTERNAL SERVICE FUND EXPENDITURES
BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 13/14 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	212,418	199,752	94%	0	0%	94%
OPERATING EXPENDITURES	27,710	20,270	73%	0	0%	73%
CAPITAL OUTLAY	1,800	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	241,928	220,022	91%	0	0%	91%
<u>FINANCE / UTILITY BILLING</u>						
PERSONAL SERVICES	222,747	216,947	97%	0	0%	97%
OPERATING EXPENDITURES	142,308	131,802	93%	0	0%	93%
CAPITAL OUTLAY	4,275	0	0%	0	0%	0%
NON-OPERATING	4,526	4,443	98%	0	0%	98%
TOTAL EXPENDITURES	373,856	353,192	94%	0	0%	94%
<u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u>						
PERSONAL SERVICES	441,369	400,991	91%	0	0%	91%
OPERATING EXPENDITURES	87,590	53,511	61%	7,871	9%	70%
CAPITAL OUTLAY	153,210	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	682,169	454,502	67%	7,871	1%	68%
<u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u>						
PERSONAL SERVICES	51,853	42,669	82%	0	0%	82%
OPERATING EXPENDITURES	21,000	17,744	84%	0	0%	84%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	72,853	60,413	83%	0	0%	83%
<u>INTERNAL SERVICE FUND RESERVES</u>						
NON-OPERATING	36,573	0	0%	0	0%	0%
TOTAL EXPENDITURES	36,573	0	0%	0	0%	0%
INTERNAL SERVICE FUND	<u>1,407,379</u>	<u>1,088,129</u>	<u>77%</u>	<u>7,871</u>	<u>1%</u>	<u>78%</u>

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING SEPTEMBER 30, 2014**

ALL CITY FUNDS

	FY 13/14 APPROVED BUDGET	FY 13/14 AMENDED BUDGET	YEAR TO DATE FY 13/14	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	5,496,406	5,496,406	5,344,809	97%
PERMITS, FEES & ASSESSMENTS	462,000	462,000	507,071	110%
INTERGOVERNMENTAL	2,149,893	2,180,439	1,174,252	54%
CHARGES FOR SERVICES	18,850,805	18,850,805	18,416,379	98%
FINES AND FORFEITURES	40,000	40,000	57,006	143%
MISCELLANEOUS REVENUE	1,117,514	1,856,431	1,207,662	65%
NON-OPERATING	6,601,529	6,601,529	3,851,210	58%
	34,718,147	35,487,610	30,558,389	86%

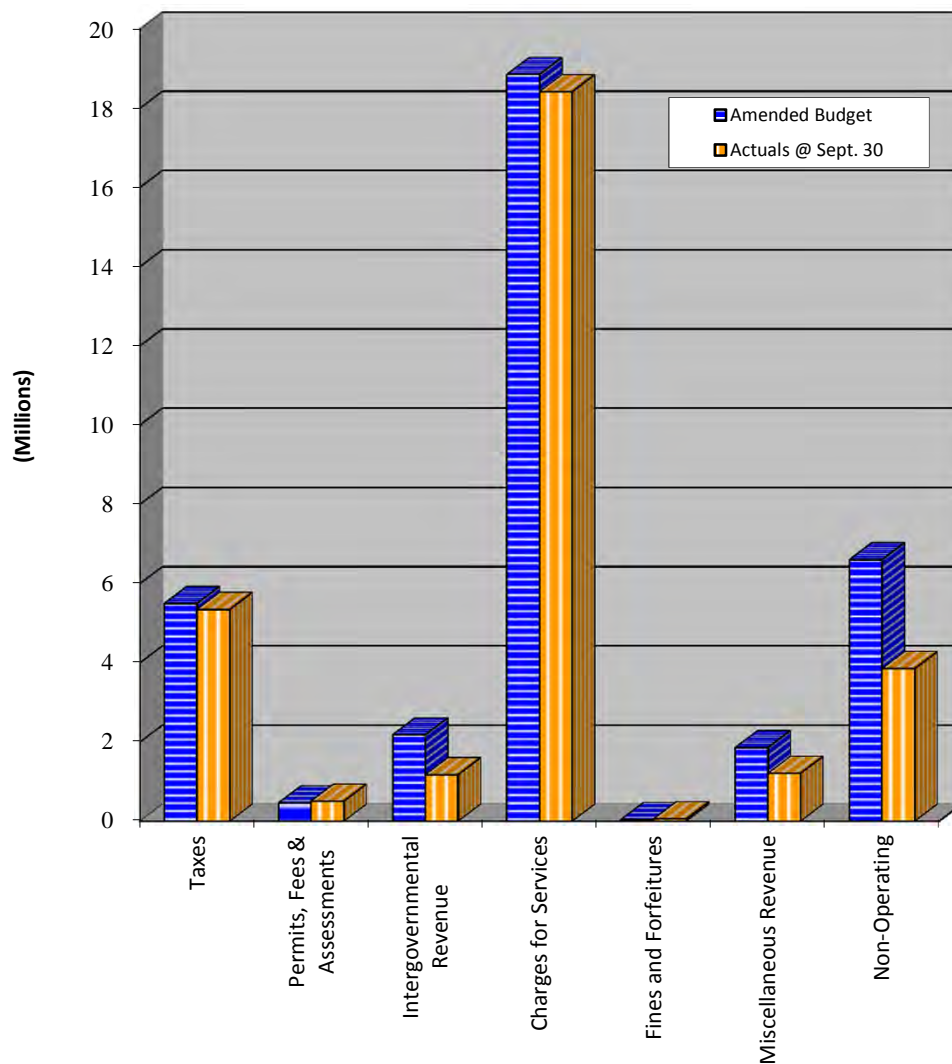
EXPENSES:				
GENERAL GOVERNMENT	6,082,518	6,026,053	5,264,036	87%
PUBLIC SAFETY	3,370,102	3,399,949	3,138,843	92%
ECONOMIC ENVIRONMENT	1,840,450	1,844,389	1,327,282	72%
PHYSICAL ENVIRONMENT	20,240,911	20,949,338	17,495,954	84%
TRANSPORTATION	2,227,678	2,227,678	756,188	34%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	956,488	1,040,203	988,751	95%
	34,718,147	35,487,610	28,971,054	82%

MAJOR EXPENDITURE CATEGORIES:

PERSONAL SERVICES	7,185,358	7,150,358	6,804,485	95%
OPERATING EXPENDITURES	5,687,308	5,797,875	4,878,476	84%
CAPITAL OUTLAY	6,057,870	6,806,196	1,914,548	28%
DEBT SERVICE	1,725,516	1,727,551	1,728,609	100%
GRANTS & AIDS	2,625	2,625	0	0%
NON-OPERATING	4,313,046	4,256,581	3,923,129	92%
POWER COSTS	9,746,424	9,746,424	9,721,807	100%
	34,718,147	35,487,610	28,971,054	82%

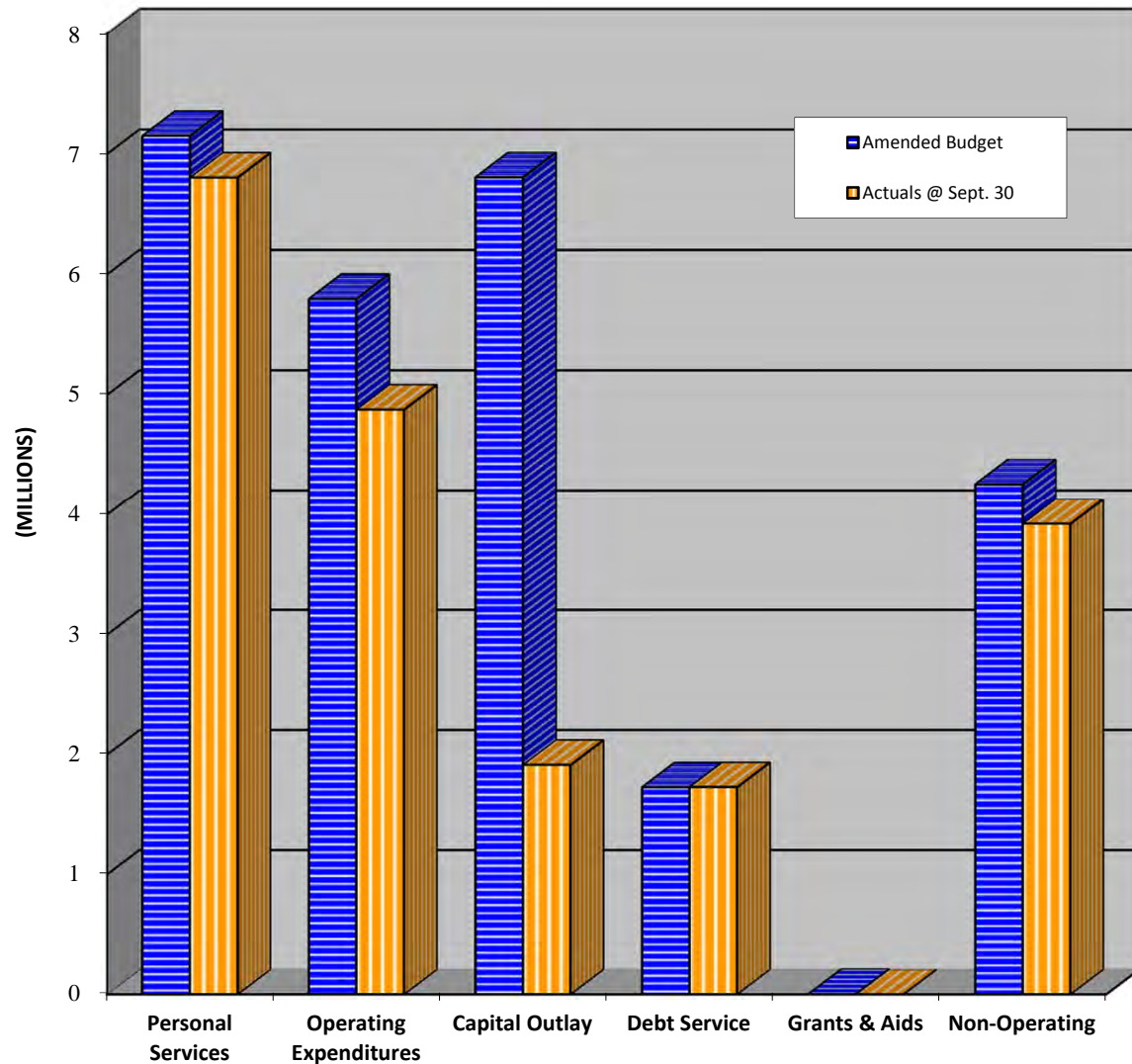
Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 86% 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 (110%); Intergovernmental Revenue (54%); Charges for Services (98%); Fines and Forfeitures (143%); Miscellaneous Revenue (65%); and Non-Operating Revenue (58%). Overall, revenues are being received as anticipated as Intergovernmental Revenues are, generally, received in arrears.



Expenditures by Major Category All City Funds

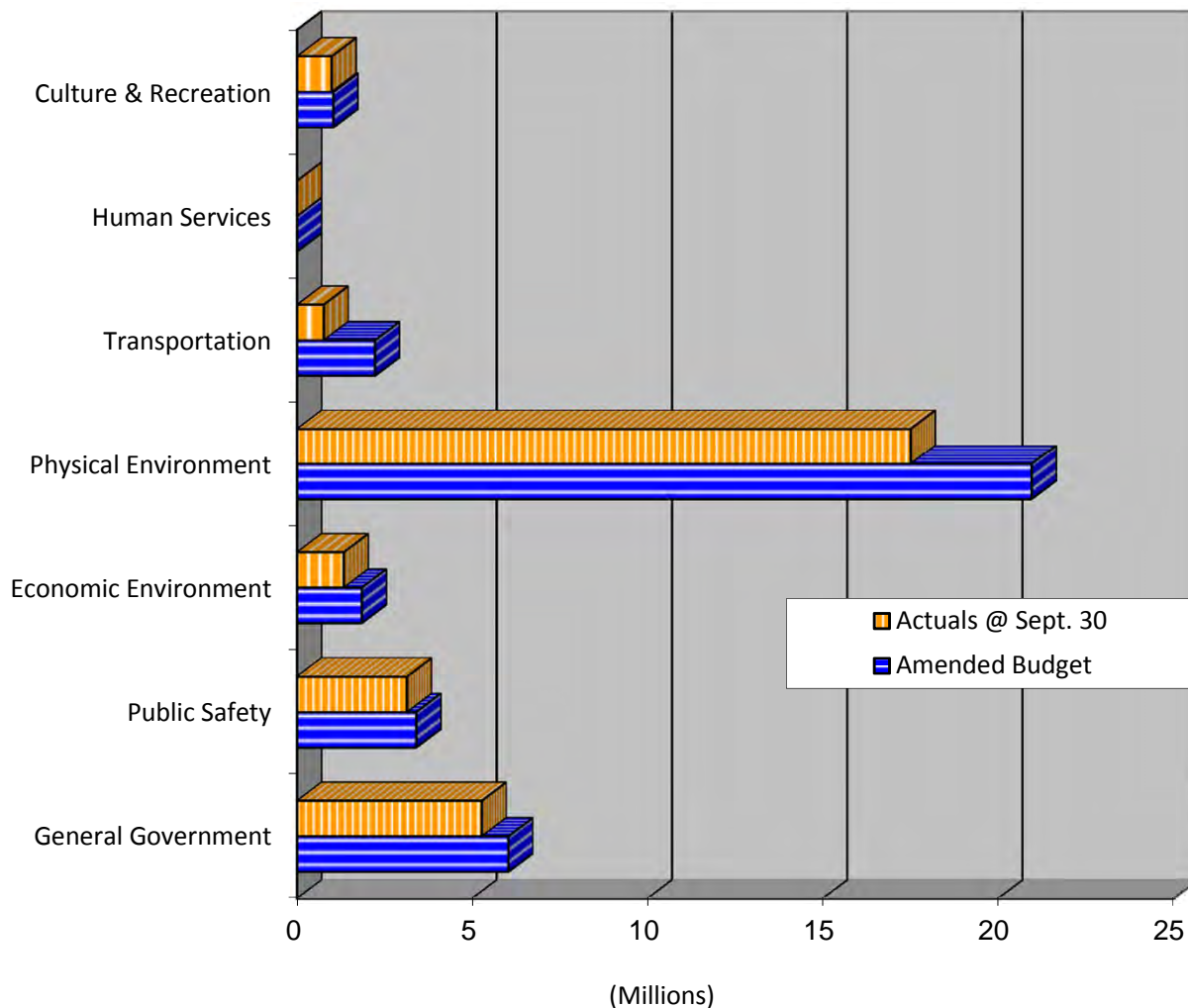
Overall, City expenditures and encumbrances are at 82% of budget for the period. The Personal Services category is at 95% of budget for the fiscal year. The Operating Expenditures category is at 84%, Capital Outlay is at 28%, Debt Service is 100% and Non-Operating Expenditures are at 92%.



* 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 82% of budget with General Government expenses at 87%, Public Safety at 92%, Economic Environment at 72%, Physical Environment at 84% (Enterprise Funds & solid waste services), Transportation at 34%, and Culture & Recreation at 95%.



* Encumbered activity are purchase orders that are reserved for payment, but have not been paid as of the report date.

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

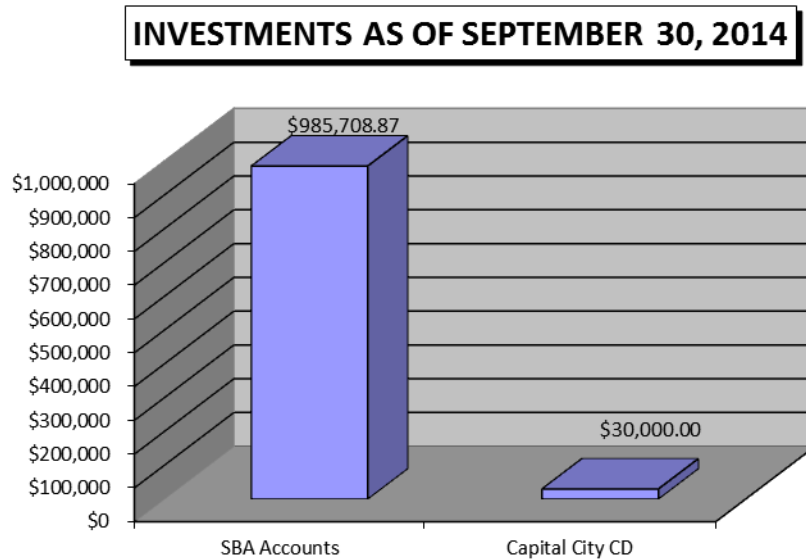
The Rate of Return on Investment refers to the benefits (the profits) to an investor or organization relative to the cost of the initial investment. It is similar to the rate of profit as a measure of profitability.

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 September 30, 2014, the City's investment portfolio totaled **\$1,015,708.87**. The portfolio consists of: two State Board of Administration Investment Pool (SBA) accounts and a certificate of deposit. The graphs below illustrate the breakdown, by percentage, of each investment.



INVESTMENTS AND CASH

As of September 30, 2014, the City had cash holdings in several accounts with Capital City Bank, Gateway Bank, PNC Bank, and Alarion Bank that totaled **\$13,525,935.51**. 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:** This account is for debt reserves as required by bond covenants.
- **Restricted Deposit account:** This account is for utility customer deposits only.
- **Recreation Surtax account:** This account is for deposits and expenses related to recreation infrastructure activities.
- **Explorer account:** This account is for deposits and expenses related to Police Explorer activities.
- **Project Legacy account:** This account is for deposits and expenses related to Project Legacy activities.
- **Heritage Oaks account:** This account is for funds related to the completion of improvements to the Heritage Oaks subdivision Phase I.
- **PNC Bank WW Money Market account:** Prior to May 2014, was classified as an investment account. This account is for the repayment of the Wastewater State Revolving Fund (SRF) Loan related to the construction of the wastewater facility.
- **Reclaimed Water Project account:** This now closed account (not listed) was for deposits and expense activities related to the reclaim water main extension project to service the Gainesville Renewable Energy Center. This account is now closed as the project is complete and the remaining \$62,635.02 has been returned to Gainesville Regional Utilities.

The bank account balances as of the end of the report period are as follows:

	September 30, 2014
Bank Account	Balance
Main Operating Account	\$9,628,847.40
Payroll Account	\$157,829.10
CRA Account	\$480,047.09
Police Forfeiture Account	\$15,462.11
Section 108 Account	\$20,214.56
Ser. 06 Debt Reserve Account	\$626,962.07
Deposit Account	\$1,286,982.40
Recreation Surtax Account	\$19,847.93
Explorer Account	\$6,010.48
Project Legacy Account	\$1,016.50
PNC Bank WW MMA	\$505,181.46
Heritage Oaks Account	<u>\$777,534.41</u>
TOTAL	<u>\$13,525,935.51</u>