

City of  
**ALACHUA**

THE GOOD LIFE COMMUNITY

**FINANCE DEPARTMENT  
FISCAL ANALYSIS  
FOR THE PERIOD ENDING  
FEBRUARY 28, 2015**

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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.

### **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 FEBRUARY 28, 2015**

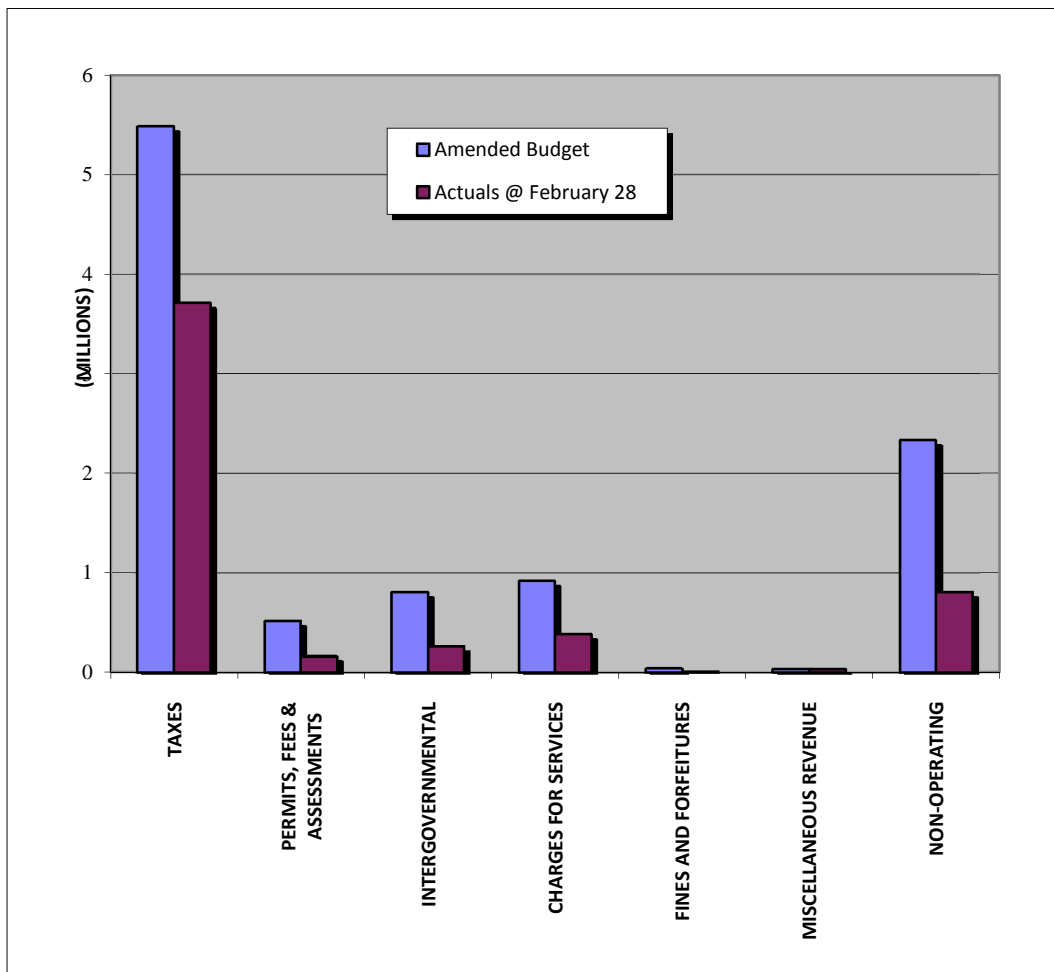
**GENERAL FUND**

**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 14/15 APPROVED BUDGET</b>	<b>FY 14/15 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 14/15</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
TAXES	5,486,368	5,486,368	3,715,727	68%
PERMITS, FEES & ASSESSMENTS	519,000	519,000	166,859	32%
INTERGOVERNMENTAL	805,287	809,975	269,143	33%
CHARGES FOR SERVICES	922,625	922,625	387,783	42%
FINES AND FORFEITURES	45,000	45,000	10,769	24%
MISCELLANEOUS REVENUE	35,700	35,700	36,097	101%
NON-OPERATING	2,335,505	2,335,505	810,559	35%
	<u>10,149,485</u>	<u>10,154,173</u>	<u>5,396,937</u>	<u>53%</u>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	4,235,921	4,235,921	2,068,728	49%
PUBLIC SAFETY	3,334,510	3,339,198	1,723,928	52%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	773,982	773,982	767,982	99%
TRANSPORTATION	1,057,178	1,057,178	415,527	39%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	747,894	747,894	339,895	45%
	<u>10,149,485</u>	<u>10,154,173</u>	<u>5,316,060</u>	<u>52%</u>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	4,871,519	4,867,954	1,815,761	37%
OPERATING EXPENDITURES	3,167,140	3,172,306	2,195,805	69%
CAPITAL OUTLAY	735,605	738,692	346,372	47%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	12,250	12,250	0	0%
NON-OPERATING	1,362,971	1,362,971	958,122	70%
POWER COSTS	0	0	0	0%
	<u>10,149,485</u>	<u>10,154,173</u>	<u>5,316,060</u>	<u>52%</u>

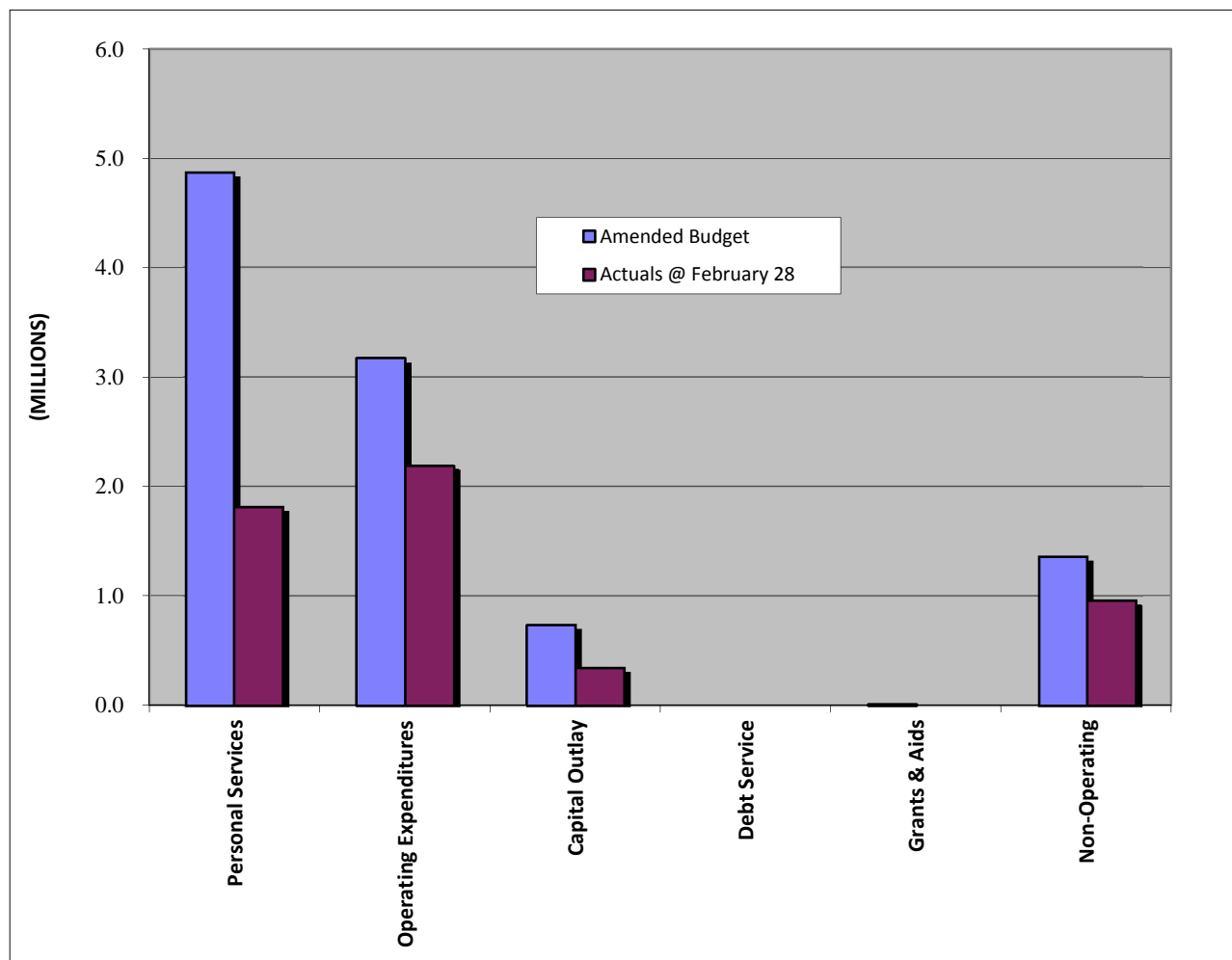
### Revenues by Major Category General Fund

As of February 28, 2015, the City of Alachua collected 53% of budgeted General Fund revenues. This is due, primarily, to tax collections being at 68%. 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 32%. The Intergovernmental Revenues are at 33% due to the normal lag as they are received in arrears. Charges for Services are at 42%, Fines & Forfeitures are at 24%, Miscellaneous Revenues are at 101% and Non-Operating Revenues are at 35%.



### Expenditures by Major Category General Fund

Overall, General Fund expenditure categories are above the 42% benchmark. Personal Services are at 37% with Operating Expenditures at 69% due to encumbrances for Legal, Fire and Solid Waste services (\$1.0M). The Capital Outlay category is at 47% and Non-Operating expenditures are at 70%.



CITY OF ALACHUA  
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GENERAL FUND REVENUES

REVENUE SOURCE	FY 14/15 APPROVED BUDGET	FY 14/15 AMENDED BUDGET	YEAR TO DATE FY 14/15	PERCENT COLLECTED
<b><u>TAXES</u></b>				
AD VALOREM TAXES	3,680,029	3,680,029	3,127,665	85%
LOCAL OPTION FUEL TAXES	209,339	209,339	71,656	34%
UTILITY SERVICES TAXES	1,250,000	1,250,000	363,007	29%
COMMUNICATIONS SERVICES TAXES	300,000	300,000	107,476	36%
LOCAL BUSINESS TAXES	<u>47,000</u>	<u>47,000</u>	<u>45,923</u>	<u>98%</u>
<b>SUBTOTAL</b>	<b>5,486,368</b>	<b>5,486,368</b>	<b>3,715,727</b>	<b>68%</b>
<b><u>PERMITS, FEES AND ASSESSMENTS</u></b>				
BUILDING PERMITS	235,000	235,000	70,888	30%
FRANCHISE FEES	<u>284,000</u>	<u>284,000</u>	<u>95,971</u>	<u>34%</u>
<b>SUBTOTAL</b>	<b>519,000</b>	<b>519,000</b>	<b>166,859</b>	<b>32%</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
STATE-SHARED REVENUES	787,787	787,787	269,143	34%
GRANTS	<u>17,500</u>	<u>22,188</u>	<u>0</u>	<u>0%</u>
<b>SUBTOTAL</b>	<b>805,287</b>	<b>809,975</b>	<b>269,143</b>	<b>33%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
GENERAL GOVERNMENT	61,325	61,325	29,094	47%
PUBLIC SAFETY	3,300	3,300	300	9%
PHYSICAL ENVIRONMENT	831,000	831,000	353,869	43%
TRANSPORTATION	0	0	0	0%
CULTURE & RECREATION	27,000	27,000	4,520	17%
OTHER CHARGES FOR SVCS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
<b>SUBTOTAL</b>	<b>922,625</b>	<b>922,625</b>	<b>387,783</b>	<b>42%</b>
<b><u>FINES &amp; FORFEITURES</u></b>				
FINES & FORFEITURES	45,000	45,000	10,769	24%
OTHER FINES & FORFEITURES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
<b>SUBTOTAL</b>	<b>45,000</b>	<b>45,000</b>	<b>10,769</b>	<b>24%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST EARNINGS	5,000	5,000	0	0%
RENTS & ROYALTIES	0	0	100	NA+
OTHER MISCELLANEOUS REVENUE	<u>30,700</u>	<u>30,700</u>	<u>35,997</u>	<u>117%</u>
<b>SUBTOTAL</b>	<b>35,700</b>	<b>35,700</b>	<b>36,097</b>	<b>101%</b>
<b><u>NON OPERATING</u></b>				
CONTRIBUTIONS FROM ENTERPRISE	1,621,117	1,621,117	810,559	50%
OPERATING TRANSFERS IN	0	0	0	0%
FUND BALANCE & UNDER COLLECTION	<u>714,388</u>	<u>714,388</u>	<u>0</u>	<u>0%</u>
<b>SUBTOTAL</b>	<b>2,335,505</b>	<b>2,335,505</b>	<b>810,559</b>	<b>35%</b>
<b>GENERAL FUND</b>	<b><u>10,149,485</u></b>	<b><u>10,154,173</u></b>	<b><u>5,396,937</u></b>	<b><u>53%</u></b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING FEBRUARY 28, 2015

GENERAL FUND EXPENDITURES  
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 14/15 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<b>CITY COMMISSION</b>						
PERSONAL SERVICES	104,209	42,292	41%	0	0%	41%
OPERATING EXPENDITURES	31,022	14,365	46%	0	0%	46%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>135,231</b>	<b>56,657</b>	<b>42%</b>	<b>0</b>	<b>0%</b>	<b>42%</b>
<b>CITY MANAGER'S OFFICE</b>						
PERSONAL SERVICES	395,483	131,700	33%	0	0%	33%
OPERATING EXPENDITURES	33,148	8,963	27%	673	2%	29%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
GRANTS & AIDS	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>428,631</b>	<b>140,663</b>	<b>33%</b>	<b>673</b>	<b>0%</b>	<b>33%</b>
<b>DEPUTY CITY CLERK</b>						
PERSONAL SERVICES	127,335	50,131	39%	0	0%	39%
OPERATING EXPENDITURES	32,465	12,445	38%	3,682	11%	50%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>159,800</b>	<b>62,576</b>	<b>39%</b>	<b>3,682</b>	<b>2%</b>	<b>41%</b>
<b>CITY ATTORNEY</b>						
PERSONAL SERVICES	0	0	0%	0	0%	0%
OPERATING EXPENDITURES	171,513	43,824	26%	80,000	47%	72%
<b>TOTAL EXPENDITURES</b>	<b>171,513</b>	<b>43,824</b>	<b>26%</b>	<b>80,000</b>	<b>47%</b>	<b>72%</b>
<b>INFORMATION &amp; TECHNOLOGY SERVICES</b>						
PERSONAL SERVICES	127,692	49,997	39%	0	0%	39%
OPERATING EXPENDITURES	47,817	16,234	34%	1,889	4%	38%
CAPITAL OUTLAY	2,842	2,838	100%	0	0%	100%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>178,351</b>	<b>69,069</b>	<b>39%</b>	<b>1,889</b>	<b>1%</b>	<b>40%</b>
<b>FINANCE</b>						
PERSONAL SERVICES	350,307	137,428	39%	0	0%	39%
OPERATING EXPENDITURES	64,928	31,888	49%	7,447	11%	61%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>415,235</b>	<b>169,316</b>	<b>41%</b>	<b>7,447</b>	<b>2%</b>	<b>43%</b>



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GENERAL FUND EXPENDITURES  
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 14/15 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<b>ADMINISTRATIVE SERVICES-HR/PURCHASING</b>						
PERSONAL SERVICES	179,280	70,021	39%	0	0%	39%
OPERATING EXPENDITURES	52,842	20,512	39%	3,073	6%	45%
CAPITAL OUTLAY	2,000	1,984	99%	0	0%	99%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>234,122</b>	<b>92,517</b>	<b>40%</b>	<b>3,073</b>	<b>1%</b>	<b>41%</b>
<b>ADMINISTRATIVE SERVICES-FACILITIES MAINTENANCE</b>						
PERSONAL SERVICES	137,421	54,279	39%	0	0%	39%
OPERATING EXPENDITURES	116,450	35,345	30%	4,650	4%	34%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>253,871</b>	<b>89,624</b>	<b>35%</b>	<b>4,650</b>	<b>2%</b>	<b>37%</b>
<b>GRANTS &amp; CONTRACTS</b>						
PERSONAL SERVICES	59,312	23,383	39%	0	0%	39%
OPERATING EXPENDITURES	6,377	734	12%	0	0%	12%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>65,689</b>	<b>24,117</b>	<b>37%</b>	<b>0</b>	<b>0%</b>	<b>37%</b>
<b>CP&amp;D-PLANNING &amp; DEVELOPMENT</b>						
PERSONAL SERVICES	306,683	118,710	39%	0	0%	39%
OPERATING EXPENDITURES	110,420	10,889	10%	5,668	5%	15%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>417,103</b>	<b>129,599</b>	<b>31%</b>	<b>5,668</b>	<b>1%</b>	<b>32%</b>
<b>COMPLIANCE &amp; RISK MANAGEMENT</b>						
PERSONAL SERVICES	231,674	92,258	40%	0	0%	40%
OPERATING EXPENDITURES	32,066	2,619	8%	673	2%	10%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>263,740</b>	<b>94,877</b>	<b>36%</b>	<b>673</b>	<b>0%</b>	<b>36%</b>
<b>CP&amp;D-BEAUTIFICATION BOARD</b>						
OPERATING EXPENDITURES	8,000	2,200	28%	4,400	55%	83%
<b>TOTAL EXPENDITURES</b>	<b>8,000</b>	<b>2,200</b>	<b>28%</b>	<b>4,400</b>	<b>55%</b>	<b>83%</b>

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GENERAL FUND EXPENDITURES  
BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 14/15 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	9,900	0	0%	0	0%	0%
OPERATING EXPENDITURES	87,414	8,535	10%	2,867	3%	13%
CAPITAL OUTLAY	32,100	12,010	37%	0	0%	37%
GRANTS & AIDS	12,250	0	0%	0	0%	0%
NON-OPERATING	1,262,971	958,122	76%	0	0%	76%
<b>TOTAL EXPENDITURES</b>	<b>1,404,635</b>	<b>978,667</b>	<b>70%</b>	<b>2,867</b>	<b>0%</b>	<b>70%</b>
<b><u>SPECIAL EXPENSE-CFB</u></b>						
NON-OPERATING	100,000	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>100,000</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b><u>PS-SOLID WASTE DISPOSAL</u></b>						
OPERATING EXPENDITURES	773,982	278,092	36%	489,890	63%	99%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>773,982</b>	<b>278,092</b>	<b>36%</b>	<b>489,890</b>	<b>63%</b>	<b>99%</b>
<b><u>PS-PUBLIC WORKS</u></b>						
PERSONAL SERVICES	333,968	118,819	36%	0	0%	36%
OPERATING EXPENDITURES	209,314	67,354	32%	56,980	27%	59%
CAPITAL OUTLAY	513,896	28,673	6%	143,701	28%	34%
DEBT SERVICE	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>1,057,178</b>	<b>214,846</b>	<b>20%</b>	<b>200,681</b>	<b>19%</b>	<b>39%</b>
<b><u>FIRE RESCUE SERVICES</u></b>						
OPERATING EXPENDITURES	653,802	200,412	31%	442,906	68%	98%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>653,802</b>	<b>200,412</b>	<b>31%</b>	<b>442,906</b>	<b>68%</b>	<b>98%</b>
<b><u>BUILDING INSPECTIONS</u></b>						
PERSONAL SERVICES	155,695	60,081	39%	0	0%	39%
OPERATING EXPENDITURES	23,953	15,313	64%	1,045	4%	68%
CAPITAL OUTLAY	25,799	25,799	0%	0	0%	100%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>205,447</b>	<b>101,193</b>	<b>49%</b>	<b>1,045</b>	<b>1%</b>	<b>50%</b>
<b><u>APD-PATROL &amp; ADMIN</u></b>						
PERSONAL SERVICES	1,717,484	638,704	37%	0	0%	37%
OPERATING EXPENDITURES	357,911	130,843	37%	24,923	7%	44%
CAPITAL OUTLAY	102,000	67,775	66%	12,000	12%	78%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>2,177,395</b>	<b>837,322</b>	<b>38%</b>	<b>36,923</b>	<b>2%</b>	<b>40%</b>

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

DEPARTMENT/DIVISION	FY 14/15 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	257,765	92,640	36%	0	0%	36%
OPERATING EXPENDITURES	12,000	2,169	18%	0	0%	18%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>269,765</b>	<b>94,809</b>	<b>35%</b>	<b>0</b>	<b>0%</b>	<b>35%</b>
<b><u>APD-SCHOOL CROSSING GUARDS</u></b>						
PERSONAL SERVICES	0	0	0%	0	0%	0%
OPERATING EXPENDITURES	27,789	8,799	32%	0	0%	32%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>27,789</b>	<b>8,799</b>	<b>32%</b>	<b>0</b>	<b>0%</b>	<b>32%</b>
<b><u>APD-EXPLORERS PROGRAM</u></b>						
OPERATING EXPENDITURES	2,000	285	14%	0	0%	14%
<b>TOTAL EXPENDITURES</b>	<b>2,000</b>	<b>285</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b><u>APD-RESERVE PROGRAM</u></b>						
OPERATING EXPENDITURES	3,000	234	8%	0	0%	8%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>3,000</b>	<b>234</b>	<b>8%</b>	<b>0</b>	<b>0%</b>	<b>8%</b>
<b><u>PARKS &amp; RECREATION</u></b>						
PERSONAL SERVICES	373,746	135,318	36%	0	0%	36%
OPERATING EXPENDITURES	314,093	141,375	45%	11,610	4%	49%
CAPITAL OUTLAY	60,055	2,592	4%	49,000	82%	86%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>747,894</b>	<b>279,285</b>	<b>37%</b>	<b>60,610</b>	<b>8%</b>	<b>45%</b>
 <b>GENERAL FUND</b>	 <b><u>10,154,173</u></b>	 <b><u>3,968,983</u></b>	 <b><u>39%</u></b>	 <b><u>1,347,077</u></b>	 <b><u>13%</u></b>	 <b><u>52%</u></b>

**CITY OF ALACHUA  
FINANCE DEPARTMENT ANALYSIS  
FOR THE PERIOD ENDING FEBRUARY 28, 2015**

**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 14/15 APPROVED BUDGET</b>	<b>FY 14/15 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 14/15</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	7,000	7,000	2,468	35%
INTERGOVERNMENTAL REVENUE	266,252	266,252	265,167	100%
CHARGES FOR SERVICES	5,200	5,200	1,650	32%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	4,655	4,655	29,736	639%
NON-OPERATING	555,710	555,710	182,603	33%
	<b>838,817</b>	<b>838,817</b>	<b>481,624</b>	<b>57%</b>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	2,507	2,507	0	0%
PUBLIC SAFETY	15,716	15,716	408	3%
ECONOMIC ENVIRONMENT	791,958	791,958	403,091	51%
PHYSICAL ENVIRONMENT	12,200	12,200	3,240	27%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	16,436	16,436	300	2%
	<b>838,817</b>	<b>838,817</b>	<b>407,039</b>	<b>49%</b>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	20,891	20,891	10,415	50%
OPERATING EXPENDITURES	253,729	253,729	94,435	37%
CAPITAL OUTLAY	454,917	454,917	252,549	56%
DEBT SERVICE	99,280	99,280	49,640	50%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	10,000	10,000	0	0%
POWER COSTS	0	0	0	0%
	<b>838,817</b>	<b>838,817</b>	<b>407,039</b>	<b>49%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
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SPECIAL REVENUE FUNDS REVENUE

REVENUE SOURCE	FY 14/15 APPROVED BUDGET	FY 14/15 AMENDED BUDGET	RECEIVED TO DATE FY 14/15	PERCENT COLLECTED
<b><u>PERMITS, FEES AND ASSESSMENTS</u></b>				
SPECIAL ASSESSMENTS	<u>7,000</u>	<u>7,000</u>	<u>2,468</u>	<u>35%</u>
<b>SUBTOTAL</b>	<b><u>7,000</u></b>	<b><u>7,000</u></b>	<b><u>2,468</u></b>	<b><u>35%</u></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)	<u>266,252</u>	<u>266,252</u>	<u>265,167</u>	<u>100%</u>
<b>SUBTOTAL</b>	<b><u>266,252</u></b>	<b><u>266,252</u></b>	<b><u>265,167</u></b>	<b><u>100%</u></b>
<b><u>CHARGES FOR SERVICES</u></b>				
ADDT'L CRT COSTS-\$2 FOR LEO TRAINING	5,200	5,200	1,150	22%
OTHER MISCELLANEOUS CHARGES	<u>0</u>	<u>0</u>	<u>500</u>	<u>NA+</u>
<b>SUBTOTAL</b>	<b><u>5,200</u></b>	<b><u>5,200</u></b>	<b><u>1,650</u></b>	<b><u>32%</u></b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INSURANCE SETTLEMENTS	0	0	0	0%
INTEREST INCOME	655	655	90	14%
CONTRIBUTIONS AND DONATIONS	4,000	4,000	29,646	741%
OTHER MISCELLANEOUS REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
<b>SUBTOTAL</b>	<b><u>4,655</u></b>	<b><u>4,655</u></b>	<b><u>29,736</u></b>	<b><u>639%</u></b>
<b><u>NON OPERATING</u></b>				
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN	183,282	183,282	182,603	100%
USE OF FUND BALANCE/UNDERCOLLECTION	<u>372,428</u>	<u>372,428</u>	<u>0</u>	<u>0%</u>
<b>SUBTOTAL</b>	<b><u>555,710</u></b>	<b><u>555,710</u></b>	<b><u>182,603</u></b>	<b><u>33%</u></b>
<b>SPECIAL REVENUE FUNDS</b>	<b><u>838,817</u></b>	<b><u>838,817</u></b>	<b><u>481,624</u></b>	<b><u>57%</u></b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
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SPECIAL REVENUE FUNDS EXPENDITURES  
 BY MAJOR CATEGORY

SPECIAL REVENUE FUND	FY 14/15 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	9,708	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>9,708</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b><u>TREE BANK FUND</u></b>						
OPERATING EXPENDITURES	93	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>93</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b><u>EXPLORER SPECIAL REVENUE FUND</u></b>						
OPERATING EXPENDITURES	5,670	408	7%	0	0%	7%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>5,670</b>	<b>408</b>	<b>7%</b>	<b>0</b>	<b>0%</b>	<b>7%</b>
<b><u>TK BASIN SPECIAL ASSESSMENT</u></b>						
OPERATING EXPENDITURES	12,200	1,080	9%	2,160	18%	27%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>12,200</b>	<b>1,080</b>	<b>9%</b>	<b>2,160</b>	<b>0%</b>	<b>27%</b>
<b><u>DONATION FUND</u></b>						
OPERATING EXPENDITURES	14,188	300	2%	0	0%	2%
CAPITAL OUTLAY	5,000	0	0%	0	0%	0%
NON OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>19,188</b>	<b>300</b>	<b>2%</b>	<b>0</b>	<b>0%</b>	<b>2%</b>
<b><u>CRA FUND</u></b>						
PERSONAL SERVICES	20,891	10,415	50%	0	0%	50%
OPERATING EXPENDITURES	211,870	72,762	34%	17,725	8%	43%
CAPITAL OUTLAY	449,917	146,315	33%	106,234	24%	56%
DEBT SERVICE	99,280	49,640	50%	0	0%	50%
NON OPERATING	10,000	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>791,958</b>	<b>279,132</b>	<b>35%</b>	<b>123,959</b>	<b>16%</b>	<b>51%</b>
 <b>SPECIAL REVENUE FUNDS</b>	 <b><u>838,817</u></b>	 <b><u>280,920</u></b>	 <b><u>33%</u></b>	 <b><u>126,119</u></b>	 <b><u>15%</u></b>	 <b><u>49%</u></b>

**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.

	<b>FY 14/15 APPROVED BUDGET</b>	<b>FY 14/15 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 14/15</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	48	0%
NON-OPERATING	628,358	628,358	628,358	100%
	<u>628,358</u>	<u>628,358</u>	<u>628,406</u>	<u>100%</u>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	628,358	628,358	455,946	73%
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>628,358</u>	<u>628,358</u>	<u>455,946</u>	<u>73%</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	628,358	628,358	455,946	73%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	0	0	0	0%
POWER COSTS	0	0	0	0%
	<u>628,358</u>	<u>628,358</u>	<u>455,946</u>	<u>73%</u>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
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DEBT SERVICE FUND REVENUES

REVENUE SOURCE	FY 14/15 APPROVED BUDGET	FY 14/15 AMENDED BUDGET	YEAR TO DATE FY 14/15	PERCENT COLLECTED
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST EARNINGS	0	0	48	NA+
OTHER MISCELLANEOUS REVENUE	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>48</b>	<b>0%</b>
<b><u>NON OPERATING</u></b>				
CONTRIBUTIONS FROM ENTERPRISE	73,439	73,439	73,439	100%
TRANSFER IN-06 RESERVE	0	0	0	0%
TRANSFER IN-GF	554,919	554,919	554,919	100%
FUND BALANCE & UNDER COLLECTION	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
<b>SUBTOTAL</b>	<b>628,358</b>	<b>628,358</b>	<b>628,358</b>	<b>100%</b>
 <b>DEBT SERVICE FUND</b>	 <b><u>628,358</u></b>	 <b><u>628,358</u></b>	 <b><u>628,406</u></b>	 <b><u>100%</u></b>



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

DEBT OBLIGATION	FY 14/15 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<b><u>OTHER DEBT COSTS</u></b>						
DEBT SERVICE	750	750	100%	0	0%	100%
	<b>750</b>	<b>750</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>100%</b>
<b><u>SECTION 108 LOAN</u></b>						
DEBT SERVICE	209,825	37,413	18%	0	0%	18%
<b>TOTAL EXPENDITURES</b>	<b>209,825</b>	<b>37,413</b>	<b>18%</b>	<b>0</b>	<b>0%</b>	<b>18%</b>
<b><u>SERIES 2006 CAPITAL IMPROVEMENT/REFUNDING</u></b>						
DEBT SERVICE	417,783	417,783	100%	0	0%	100%
NON OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>417,783</b>	<b>417,783</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>100%</b>
<b>DEBT SERVICE FUND</b>	<b><u>628,358</u></b>	<b><u>455,946</u></b>	<b><u>73%</u></b>	<b><u>0</u></b>	<b><u>0%</u></b>	<b><u>73%</u></b>

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

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

	<b>FY 14/15 APPROVED BUDGET</b>	<b>FY 14/15 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 14/15</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	988,250	1,702,089	12,000	1%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	775,039	775,039	2	0%
NON-OPERATING	334,622	334,622	157,455	47%
	<u>2,097,911</u>	<u>2,811,750</u>	<u>169,457</u>	<u>6%</u>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	0	0	0	0%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	5,000	0%
PHYSICAL ENVIRONMENT	775,035	775,035	72,078	9%
TRANSPORTATION	988,250	1,702,089	12,000	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	334,626	334,626	18,255	5%
	<u>2,097,911</u>	<u>2,811,750</u>	<u>107,333</u>	<u>4%</u>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	203,771	259,771	5,978	2%
CAPITAL OUTLAY	1,877,285	2,535,124	79,500	3%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	16,855	16,855	16,855	100%
POWER COSTS	0	0	0	0%
	<u>2,097,911</u>	<u>2,811,750</u>	<u>102,333</u>	<u>4%</u>

CITY OF ALACHUA  
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CAPITAL PROJECTS FUNDS REVENUE

REVENUE SOURCE	FY 14/15 APPROVED BUDGET	FY 14/15 AMENDED BUDGET	RECEIVED TO DATE FY 14/15	PERCENT COLLECTED
<b><u>TAXES</u></b>				
DISCRETIONARY SALES SURTAX	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
FEDERAL GRANTS	0	700,000	0	0%
STATE GRANTS	988,250	1,002,089	12,000	1%
GRANTS FROM OTHER LOCAL UNITS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
<b>SUBTOTAL</b>	<b>988,250</b>	<b>1,702,089</b>	<b>12,000</b>	<b>0%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST INCOME	4	4	2	50%
OTHER MISCELLANEOUS REVENUE	<u>775,035</u>	<u>775,035</u>	<u>0</u>	<u>0%</u>
<b>SUBTOTAL</b>	<b>775,039</b>	<b>775,039</b>	<b>2</b>	<b>0%</b>
<b><u>NON OPERATING</u></b>				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	307,455	307,455	157,455	51%
USE OF FUND BALANCE	<u>27,167</u>	<u>27,167</u>	<u>0</u>	<u>0%</u>
<b>SUBTOTAL</b>	<b>334,622</b>	<b>334,622</b>	<b>157,455</b>	<b>47%</b>
 <b>CAPITAL PROJECTS FUNDS</b>	 <b><u>2,097,911</u></b>	 <b><u>2,811,750</u></b>	 <b><u>169,457</u></b>	 <b><u>6%</u></b>

CITY OF ALACHUA  
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CAPITAL PROJECTS FUNDS EXPENDITURES  
 BY MAJOR CATEGORY

CAPITAL PROJECT	FY 14/15 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<b><u>NEIGHBORHOOD COMM. CENTER</u></b>						
OPERATING EXPENDITURES	157,455	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>157,455</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b><u>HERITAGE OAKS</u></b>						
OPERATING EXPENSES	36,000	4,578	13%	0	0%	13%
CAPITAL OUTLAY	739,035	17,500	2%	50,000	7%	9%
<b>TOTAL EXPENDITURES</b>	<b>775,035</b>	<b>22,078</b>	<b>3%</b>	<b>50,000</b>	<b>6%</b>	<b>9%</b>
<b><u>SAN FELASCO CONSERVATION CORRIDOR</u></b>						
OPERATING EXPENDITURES	9,299	1,400	15%	0	0%	15%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>9,299</b>	<b>1,400</b>	<b>15%</b>	<b>0</b>	<b>0%</b>	<b>15%</b>
<b><u>RECREATION SURTAX</u></b>						
OPERATING EXPENDITURES	0	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	16,855	16,855	100%	0	0%	100%
<b>TOTAL EXPENDITURES</b>	<b>16,855</b>	<b>16,855</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>100%</b>
<b><u>FDOT - NANO ROAD PROJECT</u></b>						
CAPITAL OUTLAY	1,002,089	12,000	1%	0	0%	1%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>1,002,089</b>	<b>12,000</b>	<b>1%</b>	<b>0</b>	<b>0%</b>	<b>1%</b>
<b><u>CDBG - NEIGHBORHOOD REVITALIZATION</u></b>						
OPERATING EXPENDITURES	56,000	5,000	9%	0	0%	9%
CAPITAL OUTLAY	644,000	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>700,000</b>	<b>5,000</b>	<b>1%</b>	<b>0</b>	<b>0%</b>	<b>1%</b>
<b><u>PROJECT LEGACY</u></b>						
OPERATING EXPENDITURES	1,017	0	0%	0	0%	0%
CAPITAL OUTLAY	150,000	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>151,017</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b>CAPITAL PROJECT FUNDS</b>	<b><u>2,811,750</u></b>	<b><u>57,333</u></b>	<b><u>2%</u></b>	<b><u>50,000</u></b>	<b><u>2%</u></b>	<b><u>4%</u></b>

**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.

	<b>FY 14/15 APPROVED BUDGET</b>	<b>FY 14/15 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 14/15</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	6,078	6,078	0	0%
CHARGES FOR SERVICES	17,931,346	17,931,346	6,958,206	39%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	253,146	253,146	269,290	106%
NON-OPERATING	1,949,942	1,949,942	0	0%
	<u>20,140,512</u>	<u>20,140,512</u>	<u>7,227,496</u>	<u>36%</u>

<b>EXPENSES:</b>				
GENERAL GOVERNMENT	0	0	0	0%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	20,140,512	20,140,512	6,606,998	33%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	<u>20,140,512</u>	<u>20,140,512</u>	<u>6,606,998</u>	<u>33%</u>

**MAJOR EXPENDITURE CATEGORIES:**

PERSONAL SERVICES	1,568,219	1,568,219	591,604	38%
OPERATING EXPENDITURES	1,563,540	1,583,229	711,778	45%
CAPITAL OUTLAY	2,116,089	2,096,400	267,727	13%
DEBT SERVICE	1,120,818	1,120,818	276,809	25%
GRANTS AND AIDS	0	0	0	0%
NON-OPERATING	3,329,185	3,329,185	1,560,349	47%
POWER COSTS	10,442,661	10,442,661	3,198,731	31%
	<u>20,140,512</u>	<u>20,140,512</u>	<u>6,606,998</u>	<u>33%</u>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING FEBRUARY 28, 2015

ENTERPRISE FUNDS REVENUE

REVENUE SOURCE	FY 14/15 APPROVED BUDGET	FY 14/15 AMENDED BUDGET	RECEIVED TO DATE FY 14/15	PERCENT COLLECTED
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
GRANTS FROM LOCAL UNITS	<u>6,078</u>	<u>6,078</u>	<u>0</u>	<u>0%</u>
<b>SUBTOTAL</b>	<b><u>6,078</u></b>	<b><u>6,078</u></b>	<b><u>0</u></b>	<b><u>0%</u></b>
<b><u>CHARGES FOR SERVICES</u></b>				
PHYSICAL ENVIRONMENT-ELECTRIC	14,424,794	14,424,794	5,652,863	39%
PHYSICAL ENVIRONMENT-WATER	1,397,516	1,397,516	528,969	38%
PHYSICAL ENVIRONMENT-WASTEWATER	2,052,989	2,052,989	752,980	37%
PHYSICAL ENVIRONMENT-MOSQUITO	<u>56,047</u>	<u>56,047</u>	<u>23,394</u>	<u>42%</u>
<b>SUBTOTAL</b>	<b><u>17,931,346</u></b>	<b><u>17,931,346</u></b>	<b><u>6,958,206</u></b>	<b><u>39%</u></b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST EARNINGS	2,600	2,600	98	4%
RENTS & ROYALTIES	46,646	46,646	0	0%
OTHER MISCELLANEOUS REVENUE	<u>203,900</u>	<u>203,900</u>	<u>269,192</u>	<u>132%</u>
<b>SUBTOTAL</b>	<b><u>253,146</u></b>	<b><u>253,146</u></b>	<b><u>269,290</u></b>	<b><u>106%</u></b>
<b><u>NON OPERATING</u></b>				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	0	0	0	0%
FUND BALANCE & UNDER COLLECTION	<u>1,949,942</u>	<u>1,949,942</u>	<u>0</u>	<u>0%</u>
<b>SUBTOTAL</b>	<b><u>1,949,942</u></b>	<b><u>1,949,942</u></b>	<b><u>0</u></b>	<b><u>0%</u></b>
 <b>ENTERPRISE FUNDS</b>	 <b><u>20,140,512</u></b>	 <b><u>20,140,512</u></b>	 <b><u>7,227,496</u></b>	 <b><u>36%</u></b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING FEBRUARY 28, 2015

ENTERPRISE FUNDS EXPENDITURES  
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 14/15 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	745,172	294,211	39%	0	0%	39%
OPERATING EXPENDITURES	451,829	156,469	35%	81,731	18%	53%
CAPITAL OUTLAY	1,466,543	38,384	3%	178,792	12%	15%
DEBT SERVICE	470,275	22,209	5%	0	0%	5%
NON OPERATING	2,580,622	1,238,860	48%	0	0%	48%
POWER COSTS	10,442,661	3,198,731	31%	0	0%	31%
<b>TOTAL EXPENDITURES</b>	<b>16,157,102</b>	<b>4,948,864</b>	<b>31%</b>	<b>260,523</b>	<b>2%</b>	<b>32%</b>
<b><u>WATER UTILITY</u></b>						
PERSONAL SERVICES	371,931	145,085	39%	0	0%	39%
OPERATING EXPENDITURES	410,914	143,856	35%	29,333	7%	42%
CAPITAL OUTLAY	269,212	299	0%	6,550	2%	3%
DEBT SERVICE	150,708	61,582	41%	0	0%	41%
NON OPERATING	389,144	130,943	34%	0	0%	34%
<b>TOTAL EXPENDITURES</b>	<b>1,591,909</b>	<b>481,765</b>	<b>30%</b>	<b>35,883</b>	<b>2%</b>	<b>33%</b>
<b><u>WASTEWATER UTILITY</u></b>						
PERSONAL SERVICES	445,005	151,056	34%	0	0%	34%
OPERATING EXPENDITURES	695,160	221,293	32%	75,708	11%	43%
CAPITAL OUTLAY	356,020	0	0%	43,702	12%	12%
DEBT SERVICE	499,835	193,018	39%	0	0%	39%
NON OPERATING	345,092	184,382	53%	0	0%	53%
<b>TOTAL EXPENDITURES</b>	<b>2,341,112</b>	<b>749,749</b>	<b>32%</b>	<b>119,410</b>	<b>5%</b>	<b>37%</b>
<b><u>MOSQUITO CONTROL</u></b>						
PERSONAL SERVICES	6,111	1,252	20%	0	0%	20%
OPERATING EXPENDITURES	25,326	3,388	13%	0	0%	13%
CAPITAL OUTLAY	4,625	0	0%	0	0%	0%
NON OPERATING	14,327	6,164	43%	0	0%	43%
<b>TOTAL EXPENDITURES</b>	<b>50,389</b>	<b>10,804</b>	<b>21%</b>	<b>0</b>	<b>0%</b>	<b>21%</b>
 <b>ENTERPRISE FUNDS</b>	 <b><u>20,140,512</u></b>	 <b><u>6,191,182</u></b>	 <b><u>31%</u></b>	 <b><u>415,816</u></b>	 <b><u>2%</u></b>	 <b><u>33%</u></b>

**CITY OF ALACHUA**  
**FINANCE DEPARTMENT ANALYSIS**  
**FOR THE PERIOD ENDING FEBRUARY 28, 2015**

**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 14/15 APPROVED BUDGET</b>	<b>FY 14/15 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 14/15</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	55	NA+
NON-OPERATING	1,892,185	1,892,185	756,351	40%
	<u>1,892,185</u>	<u>1,892,185</u>	<u>756,406</u>	<u>40%</u>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	1,892,185	1,892,185	506,656	27%
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>1,892,185</u>	<u>1,892,185</u>	<u>506,656</u>	<u>27%</u>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	986,715	986,715	368,720	37%
OPERATING EXPENDITURES	281,948	280,448	118,145	42%
CAPITAL OUTLAY	603,160	604,660	19,791	3%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	20,362	20,362	0	0%
POWER COSTS	0	0	0	0%
	<u>1,892,185</u>	<u>1,892,185</u>	<u>506,656</u>	<u>27%</u>



CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING FEBRUARY 28, 2015

INTERNAL SERVICE FUND REVENUES

REVENUE SOURCE	FY 14/15 APPROVED BUDGET	FY 14/15 AMENDED BUDGET	YEAR TO DATE FY 14/15	PERCENT COLLECTED
<b><u>PERMITS, FEES &amp; ASSESSMENTS</u></b>				
OTHER LICENSES, FEES, AND PERMITS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
OTHER FEDERAL GRANTS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>
<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	0	0%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	<u>0</u>	<u>0</u>	<u>55</u>	<u>NA+</u>
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>55</b>	<b>NA+</b>
<b><u>NON OPERATING</u></b>				
CONTRIBUTIONS FROM ENTERPRISE	0	0	0	0%
CAPITAL ASSET TRANSFER	0	0	0	0%
INTERFUND TRANSFER	1,432,701	1,432,701	756,351	53%
FUND BALANCE & UNDER COLLECTION	<u>459,484</u>	<u>459,484</u>	<u>0</u>	<u>0%</u>
<b>SUBTOTAL</b>	<b>1,892,185</b>	<b>1,892,185</b>	<b>756,351</b>	<b>40%</b>
 <b>INTERNAL SERVICE FUND</b>	 <b><u>1,892,185</u></b>	 <b><u>1,892,185</u></b>	 <b><u>756,406</u></b>	 <b><u>40%</u></b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING FEBRUARY 28, 2015

INTERNAL SERVICE FUND EXPENDITURES  
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 14/15 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	214,104	85,665	40%	0	0%	40%
OPERATING EXPENDITURES	27,533	6,442	23%	1,495	5%	29%
CAPITAL OUTLAY	26,785	0	0%	19,791	74%	74%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>268,422</b>	<b>92,107</b>	<b>34%</b>	<b>21,286</b>	<b>8%</b>	<b>42%</b>
<b><u>FINANCE / UTILITY BILLING</u></b>						
PERSONAL SERVICES	233,755	91,430	39%	0	0%	39%
OPERATING EXPENDITURES	143,303	65,484	46%	13,442	9%	55%
CAPITAL OUTLAY	11,875	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>388,933</b>	<b>156,914</b>	<b>40%</b>	<b>13,442</b>	<b>3%</b>	<b>44%</b>
<b><u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u></b>						
PERSONAL SERVICES	497,976	173,490	35%	0	0%	35%
OPERATING EXPENDITURES	93,212	19,424	21%	6,453	7%	28%
CAPITAL OUTLAY	566,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>1,157,188</b>	<b>192,914</b>	<b>17%</b>	<b>6,453</b>	<b>1%</b>	<b>17%</b>
<b><u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u></b>						
PERSONAL SERVICES	40,880	18,135	44%	0	0%	44%
OPERATING EXPENDITURES	16,400	5,405	33%	0	0%	33%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>57,280</b>	<b>23,540</b>	<b>41%</b>	<b>0</b>	<b>0%</b>	<b>41%</b>
<b><u>INTERNAL SERVICE FUND RESERVES</u></b>						
NON-OPERATING	20,362	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>20,362</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b>INTERNAL SERVICE FUND</b>	<b><u>1,892,185</u></b>	<b><u>465,475</u></b>	<b><u>25%</u></b>	<b><u>41,181</u></b>	<b><u>2%</u></b>	<b><u>27%</u></b>

**CITY OF ALACHUA  
FINANCE DEPARTMENT ANALYSIS  
FOR THE PERIOD ENDING FEBRUARY 28, 2015**

**ALL CITY FUNDS**

	<b>FY 14/15 APPROVED BUDGET</b>	<b>FY 14/15 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 14/15</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
TAXES	5,486,368	5,486,368	3,715,727	68%
PERMITS, FEES & ASSESSMENTS	526,000	526,000	169,327	32%
INTERGOVERNMENTAL	2,065,867	2,784,394	546,310	20%
CHARGES FOR SERVICES	18,859,171	18,859,171	7,347,639	39%
FINES AND FORFEITURES	45,000	45,000	10,769	24%
MISCELLANEOUS REVENUE	1,068,540	1,068,540	335,228	31%
NON-OPERATING	7,696,322	7,696,322	2,535,326	33%
	<b>35,747,268</b>	<b>36,465,795</b>	<b>14,660,326</b>	<b>40%</b>

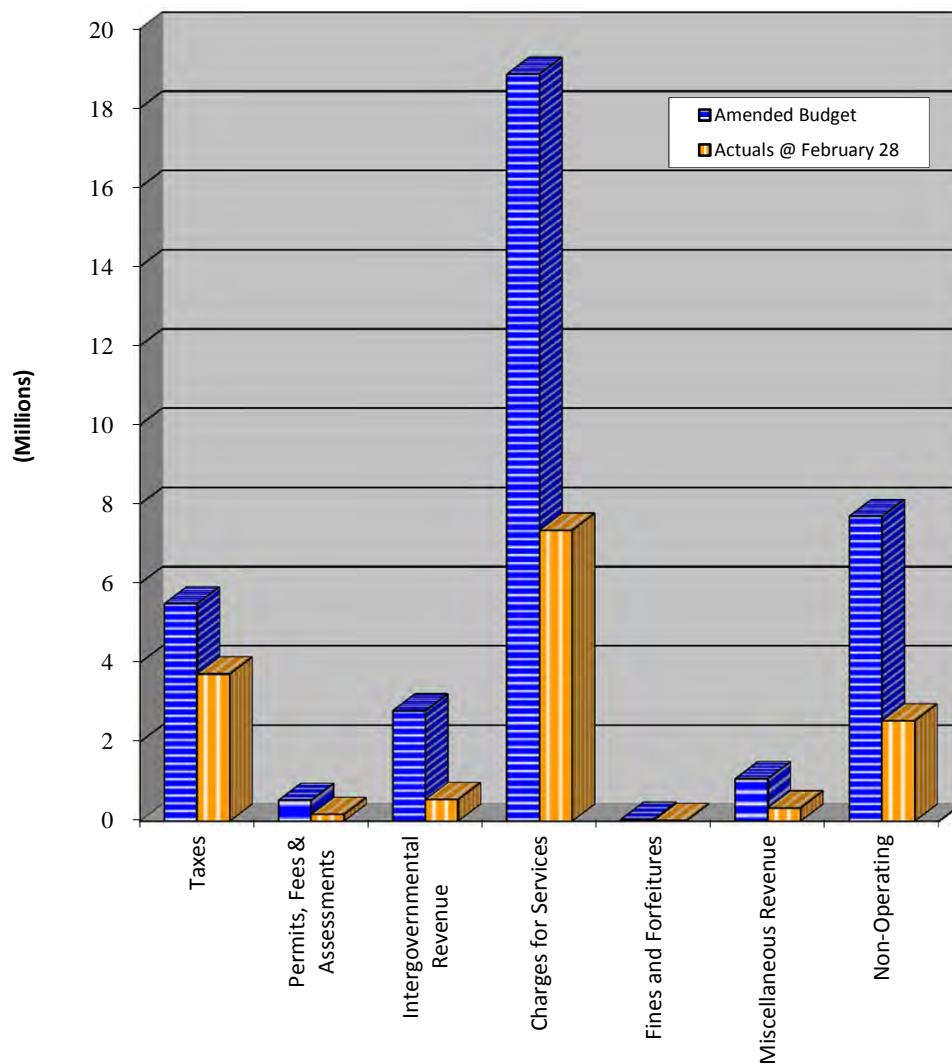
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	6,758,971	6,758,971	3,031,330	45%
PUBLIC SAFETY	3,350,226	3,354,914	1,724,336	51%
ECONOMIC ENVIRONMENT	791,958	791,958	408,091	52%
PHYSICAL ENVIRONMENT	21,701,729	21,701,729	7,450,298	34%
TRANSPORTATION	2,045,428	2,759,267	427,527	15%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	1,098,956	1,098,956	358,450	33%
	<b>35,747,268</b>	<b>36,465,795</b>	<b>13,400,032</b>	<b>37%</b>

**MAJOR EXPENDITURE CATEGORIES:**

PERSONAL SERVICES	7,447,344	7,443,779	2,786,500	37%
OPERATING EXPENDITURES	5,470,128	5,549,483	3,126,141	56%
CAPITAL OUTLAY	5,787,056	6,429,793	965,939	15%
DEBT SERVICE	1,848,456	1,848,456	782,395	42%
GRANTS & AIDS	12,250	12,250	0	0%
NON-OPERATING	4,739,373	4,739,373	2,535,326	53%
POWER COSTS	10,442,661	10,442,661	3,198,731	31%
	<b>35,747,268</b>	<b>36,465,795</b>	<b>13,395,032</b>	<b>37%</b>

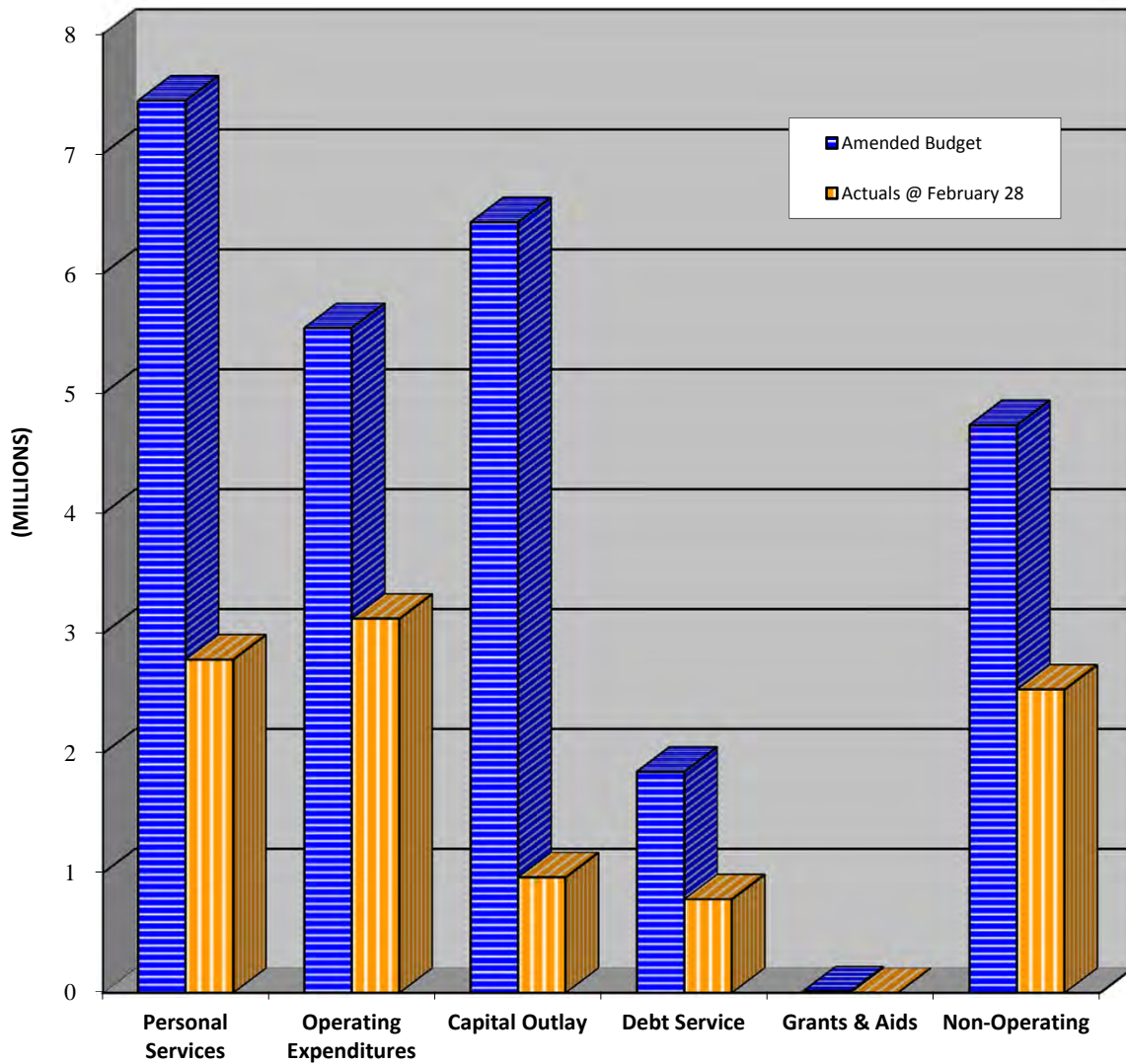
## Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 40% of budget for the fiscal year. Taxes are at 68% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (32%); Intergovernmental Revenue (20%); Charges for Services (39%); Fines and Forfeitures (24%); Miscellaneous Revenue (31%); and Non-Operating Revenue (33%). Overall, revenues are being received as anticipated. Taxes tend to lag at the beginning of the fiscal year. Additionally, Charges for Services and Intergovernmental Revenues are, generally, received in arrears.



### Expenditures by Major Category All City Funds

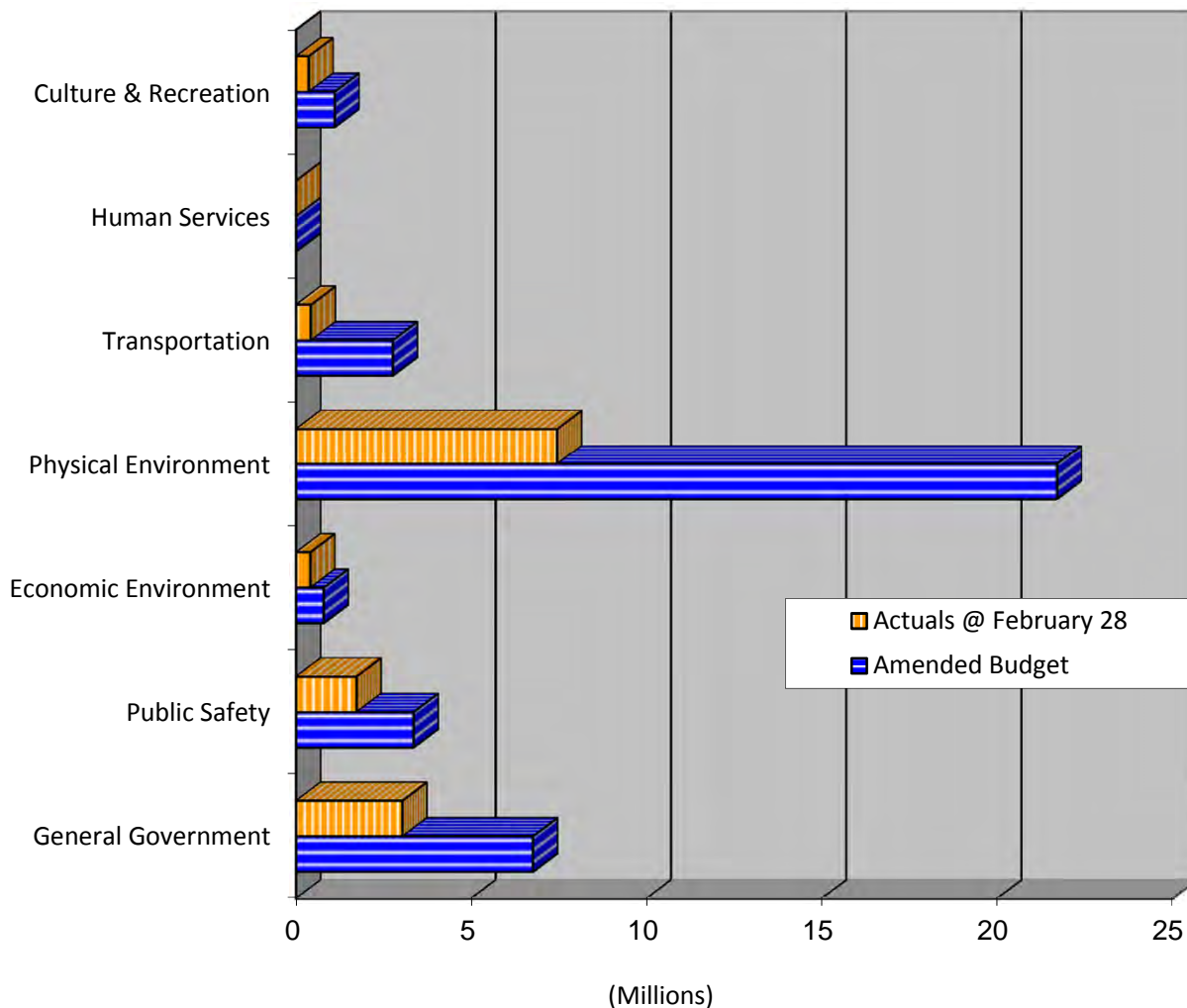
Overall, City expenditures and encumbrances are at 37% of budget for the period. The Personal Services category is at 37% of budget for the fiscal year. The Operating Expenditures category is at 56% due, primarily, to encumbrances related to Legal, Fire and Solid Waste services (1.0M). Capital Outlay is at 15%, Debt Service is 42% and Non-Operating Expenditures are at 53%.



\* 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 37% of budget with General Government expenses at 45%, Public Safety at 51%, Economic Environment at 52%, Physical Environment at 34% (Enterprise Funds & solid waste services), Transportation at 15%, and Culture & Recreation at 33%.



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

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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.

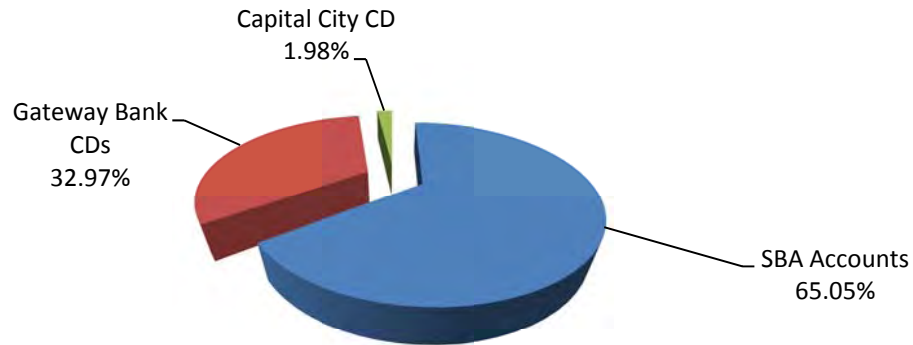
### **Conclusion**

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.

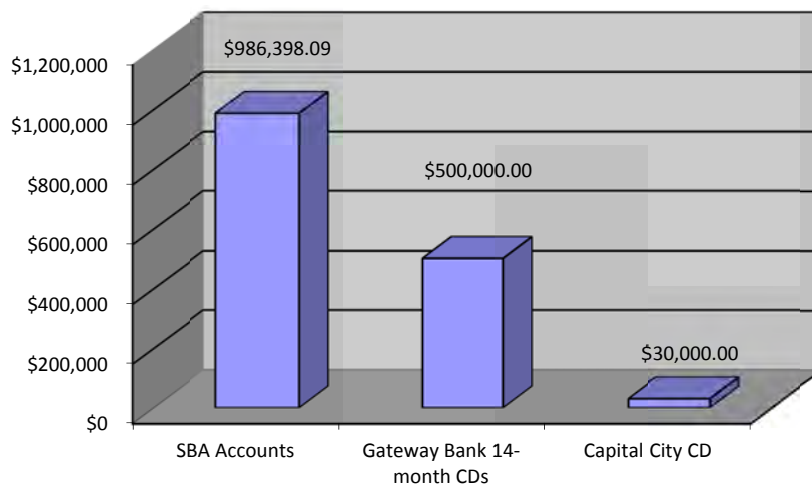
## INVESTMENTS AND CASH

As of February 28, 2015, the City's investment portfolio totaled **\$1,516,398.09**. The portfolio consists of: two State Board of Administration Investment Pool (SBA) accounts and three certificate of deposit accounts. The graphs below illustrate the breakdown, by percentage, of each investment.

### CITY INVESTMENT PORTFOLIO BREAKDOWN AS OF FEBRUARY 28, 2015



### INVESTMENTS AS OF FEBRUARY 28, 2015





## INVESTMENTS AND CASH

As of February 28, 2015, the City had cash holdings in several accounts with Capital City Bank, Gateway Bank and Heritage Bank (formerly Alarion) that totaled **\$15,350,771.47**. 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. As of February 20, 2015 the account is closed and funds have been moved to a Gateway Bank MMA.
- SRF Repayment Money Market account: This account was formerly held with PNC Bank. 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:

	February 28, 2015
Bank Account	Balance
Main Operating Account	\$11,424,694.48
Payroll Account	\$10,457.81
CRA Account	\$657,224.32
Police Forfeiture Account	\$15,464.06
Section 108 Account	\$65,222.03
Ser. 06 Debt Reserve Account	\$627,013.94
Deposit Account	\$1,302,400.64
Recreation Surtax Account	\$2,995.20
Explorer Account	\$6,402.73
Project Legacy Account	\$1,016.50
PNC Bank WW MMA (closed as of 2/20/15)	\$0.00
SRF Repayment Account	\$480,702.31
Heritage Oaks Account	<u>\$757,177.45</u>
<b>TOTAL</b>	<b>\$15,350,771.47</b>