

CITY OF ALACHUA



FISCAL ANALYSIS REPORT FISCAL YEAR 2021-2022 THROUGH NOVEMBER 30, 2021

JANUARY 24, 2022

KEY TERMS



- **Fiscal year: period beginning October 1, 2021 and ending September 30, 2022.**
- **Amended budget: budget including all changes since the beginning of the fiscal year.**
- **Period benchmark: percentage of fiscal year that has transpired - 16.67%.**
- **Encumbrances: Funds committed for future expenses.**

ALL FUNDS SUMMARY



	FY 21/22 AMENDED BUDGET	PERCENT OF TOTAL BUDGET
GENERAL FUND	13,922,052	29.17%
SPECIAL REVENUE FUNDS	1,987,900	4.17%
DEBT SERVICE FUND	647,742	1.36%
CAPITAL PROJECTS FUNDS	903,182	1.89%
ENTERPRISE FUNDS	26,740,481	56.04%
INTERNAL SERVICE FUND	<u>3,517,296</u>	<u>7.37%</u>
	47,718,653	100.00%

GENERAL FUND



- **Primary Revenue Source: Taxes**

- **Programs Funded:**
 - City Commission
 - City Manager (City Manager, Deputy City Clerk, Special Expense)
 - Human Resources
 - City Attorney
 - Finance & Admin. Svcs. (Finance, Grants, Purchasing, Facilities, Information & Tech.)
 - Community Planning & Development (Planning, Codes, Building Inspections)
 - Compliance & Risk Management
 - Residential Waste Collection
 - Public Works
 - Police
 - Recreation & Culture

GENERAL FUND



- **Sources of Funding (19%) –**

- Current Revenues: \$ 1.3M (9%)
- Budgeted Balances: \$ 1.4M (10%)

- **Uses of Funding (23%) –**

- Expenses: \$ 1.7M (12%)
- Encumbrances: \$ 1.6M (11%)

SPECIAL REVENUE FUNDS



- **Primary Revenue Source: Intergovernmental Revenue**
- **Programs Funded:**
 - Law Enforcement Training
 - Tree Bank
 - APD Explorers
 - T K Basin
 - Wild Spaces Public Places
 - Donation
 - Community Redevelopment Agency (CRA)

SPECIAL REVENUE FUNDS



- **Sources of Funding (38%) –**

- Current Revenues: \$ 76K (4%)
- Budgeted Balances: \$ 683K (34%)

- **Uses of Funding (11%) –**

- Expenses: \$ 115K (6%)
- Encumbrances: \$ 96K (5%)

DEBT SERVICE FUND



- **Primary Revenue Source: Inter-fund Transfers**
- **Programs Funded:**
 - Series 2016 Debt Payments

DEBT SERVICE FUND



- **Sources of Funding (-28%) –**

- Current Revenues: \$ 0K (0%)
- Budgeted Balances: \$ -180K (-28%)

- **Uses of Funding (68%) –**

- Expenses: \$ 441K (68%)
- Encumbrances: \$ ----- (0%)

CAPITAL PROJECTS FUNDS



- **Primary Revenue Source: Intergovernmental Revenue**
- **Programs Funded:**
 - San Felasco Conservation Corridor
 - Heritage Oaks
 - Mill Creek Sink
 - CDBG – Economic Development

CAPITAL PROJECTS FUNDS



- **Sources of Funding (1%) –**

- Current Revenues: \$ 0K (0%)
- Budgeted Balances: \$ 8K (1%)

- **Uses of Funding (99%) –**

- Expenses: \$ 0K (0%)
- Encumbrances: \$ 894K (99%)

ENTERPRISE FUNDS



- **Primary Revenue Source: Charges for Services**
- **Programs Funded:**
 - Electric
 - Water
 - Waste Water
 - Mosquito

ENTERPRISE FUNDS



- **Sources of Funding (19%) –**

- Current Revenues: \$ 3.7M (14%)
- Budgeted Balances: \$ 1.4M (5%)

- **Uses of Funding (8%) –**

- Expenses: \$ 1.4M (5%)
- Encumbrances: \$ 737K (3%)

INTERNAL SERVICE FUND



- **Primary Revenue Source: Charges for Services**

- **Programs Funded:**
 - **Utility Operations**
 - **Utility Billing**
 - **Utility Administration**
 - **Warehouse Operations**
 - **Human Resources**
 - **Information & Technology**
 - **Water Distribution/Collection**

INTERNAL SERVICE FUND



- **Sources of Funding (15%) –**

- Current Revenues: \$ 3K (0%)
- Balances: \$ 515K (15%)

- **Uses of Funding (85%) –**

- Expenses: \$ 2.7M (85%)
- Encumbrances: \$ 2K (<1%)

ALL FUNDS SUMMARY



- **Amended FY 21/22 Budget = \$ 47,718,653**

- **Sources of Funding (19%) –**
 - Current Revenues: \$ 5.1M (11%)
 - Budgeted Balances: \$ 3.8M (8%)

- **Uses of Funding (16%) –**
 - Expenses: \$ 5.1M (11%)
 - Encumbrances: \$ 2.4M (5%)

INVESTMENTS / CASH HOLDINGS



- **Investment portfolio total = \$ 1,615,384.83**
 - State Board of Administration (SBA) = \$ 1.1M
 - Money Market Account = \$ 515K
 - Certificate of Deposit = \$ 30K

- **Cash holdings total = \$ 20,547,145.47**
 - Operating Account = \$ 15.2M
 - CRA Account = \$ 654K
 - Customer Deposit Accounts = \$ 1.8M
 - Series 2016 Repayment Account = \$ 18K
 - SRF Money Market account = \$ 79K
 - ARPA Account = \$ 2.5M
 - Other Accounts = \$ 240K

CONCLUSION



- **FY 22: Beginning as anticipated**
- **Bulk of tax revenue Dec - Feb**
- **FY 21: Audit On-Going**



**FINANCE AND ADMINISTRATIVE SERVICES
FISCAL ANALYSIS
FY 2021-2022
THROUGH NOVEMBER 30, 2021**

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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, recommend 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 a 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 four basic types of expenditures: personal services, operating, capital and debt. Personal services include all salary and salary related expenditures. Operating expenditures include the day-to-day expenses such as 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. Expenditure 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 and Administrative Services Department welcomes any feedback you may have.

**CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2021**

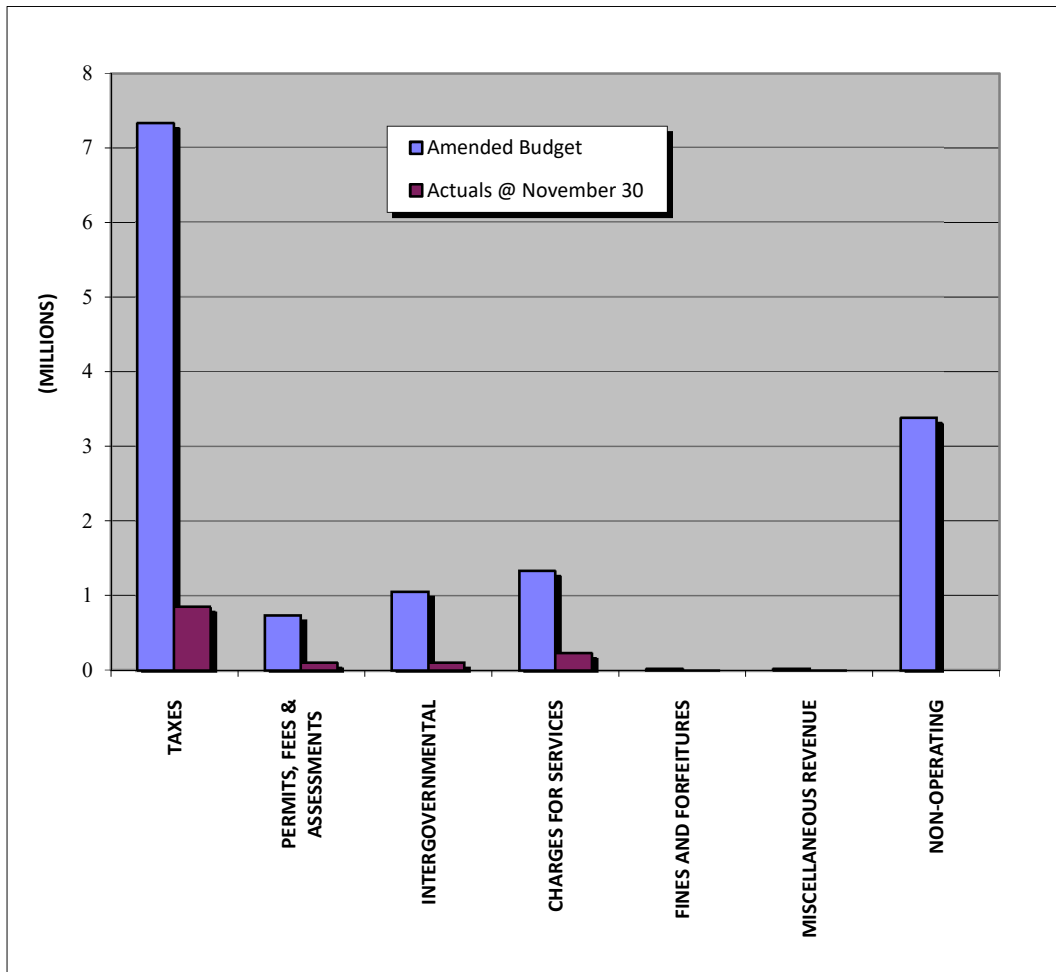
GENERAL FUND

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 21/22 APPROVED BUDGET	FY 21/22 AMENDED BUDGET	YEAR TO DATE FY 21/22	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	7,332,527	7,332,527	857,207	12%
PERMITS, FEES & ASSESSMENTS	743,989	743,989	105,684	14%
INTERGOVERNMENTAL	1,062,899	1,062,899	114,890	11%
CHARGES FOR SERVICES	1,334,742	1,334,742	235,964	18%
FINES AND FORFEITURES	30,000	30,000	2,148	7%
MISCELLANEOUS REVENUE	33,600	33,600	5,509	16%
NON-OPERATING	3,384,295	3,384,295	0	0%
	13,922,052	13,922,052	1,321,402	9%
EXPENSES:				
GENERAL GOVERNMENT	6,050,111	6,050,111	970,810	16%
PUBLIC SAFETY	4,396,364	4,396,364	980,628	22%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	736,948	736,948	722,178	98%
TRANSPORTATION	1,453,156	1,453,156	214,634	15%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	1,285,473	1,285,473	339,454	26%
	13,922,052	13,922,052	3,227,704	23%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	7,763,865	7,763,865	1,097,369	14%
OPERATING EXPENDITURES	3,740,380	3,740,380	1,779,134	48%
CAPITAL OUTLAY	1,106,611	1,106,611	348,509	31%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	84,000	84,000	2,692	3%
NON-OPERATING	1,227,196	1,227,196	0	0%
POWER COSTS	0	0	0	0%
	13,922,052	13,922,052	3,227,704	23%

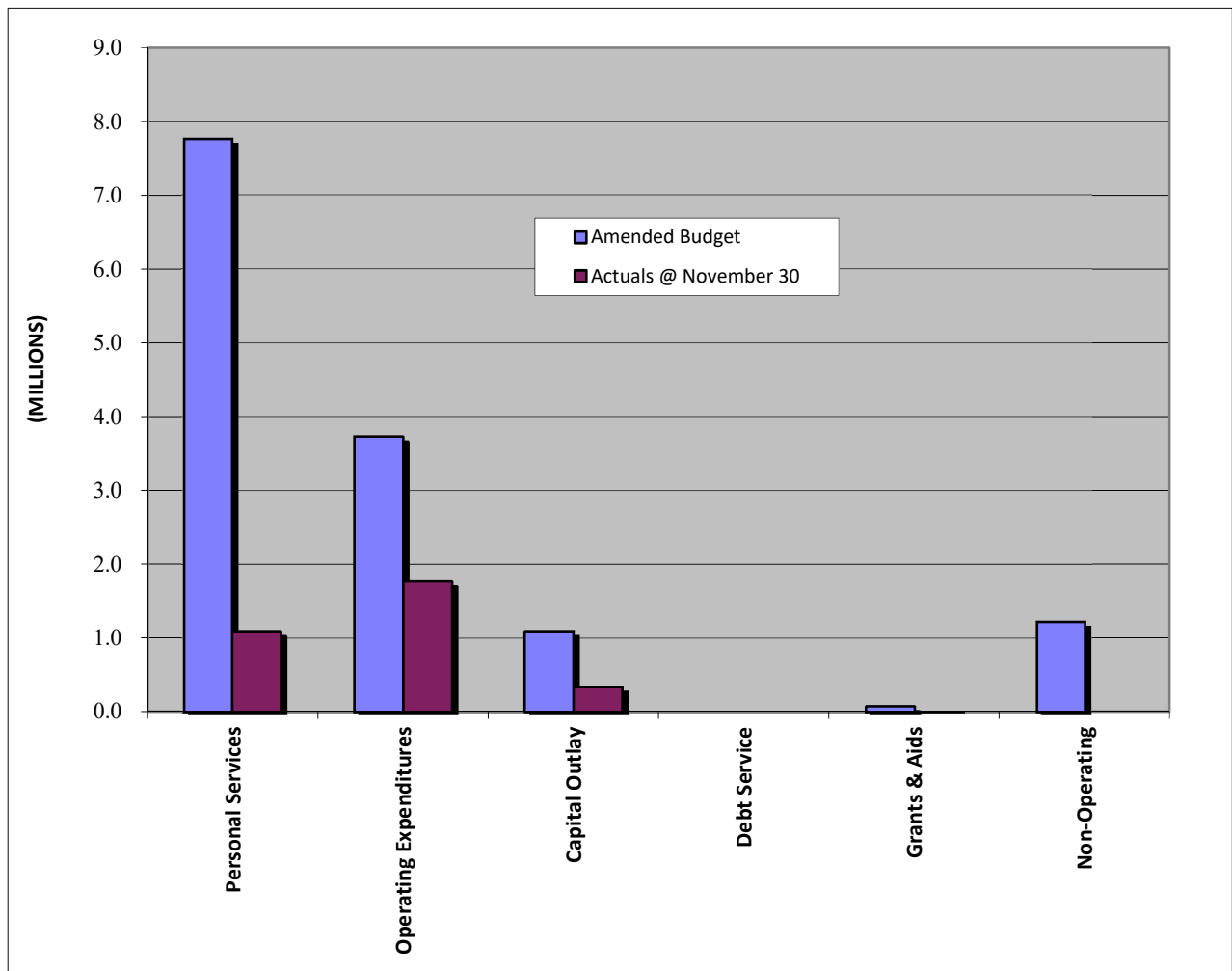
Revenues by Major Category General Fund

As of November 30, 2021, the City of Alachua collected 9% of budgeted General Fund revenues. Tax collections are at 12%. These revenues include property taxes, local option fuel taxes, utility taxes, and communication services taxes and account for \$7.3M, or just over half, of the General Fund annual budgeted revenues. Permits, Fees & Assessments are at 14%. The Intergovernmental Revenues are at 11%. Charges for Services are at 18%, Fines & Forfeitures are at 7%, Miscellaneous Revenues are at 16% and Non-Operating Revenues are at 0%.



Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 23%. Personal Services are at 14% with Operating Expenditures at 48%. The Capital Outlay category is at 31%, Grants & Aids are 3% and Non-Operating expenditures are at 0%. Encumbrances for legal and residential waste collection account for 24% of the expense line total (\$784K).



CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2021

GENERAL FUND REVENUES

<u>REVENUE SOURCE</u>	<u>FY 21/22 APPROVED BUDGET</u>	<u>FY 21/22 AMENDED BUDGET</u>	<u>YEAR TO DATE FY 21/22</u>	<u>PERCENT COLLECTED</u>
<u>TAXES</u>				
AD VALOREM TAXES	5,068,089	5,068,089	507,971	10%
LOCAL OPTION FUEL TAXES	282,438	282,438	26,438	9%
UTILITY SERVICES TAXES	1,600,000	1,600,000	252,762	16%
COMMUNICATIONS SERVICES TAXES	340,000	340,000	24,530	7%
LOCAL BUSINESS TAXES	42,000	42,000	45,506	108%
SUBTOTAL	7,332,527	7,332,527	857,207	12%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
BUILDING PERMITS	361,989	361,989	70,532	19%
FRANCHISE FEES	382,000	382,000	35,152	9%
SUBTOTAL	743,989	743,989	105,684	14%
<u>INTERGOVERNMENTAL REVENUE</u>				
STATE-SHARED REVENUES	1,051,829	1,051,829	114,890	11%
GRANTS	11,070	11,070	0	0%
SUBTOTAL	1,062,899	1,062,899	114,890	11%
<u>CHARGES FOR SERVICES</u>				
GENERAL GOVERNMENT	60,350	60,350	34,365	57%
PUBLIC SAFETY	322,000	322,000	31,140	10%
PHYSICAL ENVIRONMENT	850,392	850,392	139,629	16%
TRANSPORTATION	0	0	0	0%
CULTURE & RECREATION	102,000	102,000	30,830	30%
OTHER CHARGES FOR SVCS	0	0	0	0%
SUBTOTAL	1,334,742	1,334,742	235,964	18%
<u>FINES & FORFEITURES</u>				
FINES & FORFEITURES	30,000	30,000	2,148	7%
OTHER FINES & FORFEITURES	0	0	0	0%
SUBTOTAL	30,000	30,000	2,148	7%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	5,000	5,000	633	13%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	28,600	28,600	4,876	17%
SUBTOTAL	33,600	33,600	5,509	16%
<u>NON-OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	2,000,000	2,000,000	0	0%
FUND BALANCE & UNDER COLLECTION	1,384,295	1,384,295	0	0%
SUBTOTAL	3,384,295	3,384,295	0	0%
GENERAL FUND	13,922,052	13,922,052	1,321,402	9%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2021

GENERAL FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 21/22 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	115,260	18,042	16%	0	0%	16%
OPERATING EXPENDITURES	27,286	9,233	34%	0	0%	34%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	142,546	27,275	19%	0	0%	19%
CITY MANAGER'S OFFICE						
PERSONAL SERVICES	616,471	43,685	7%	0	0%	7%
OPERATING EXPENDITURES	73,753	18,985	26%	33,200	45%	71%
CAPITAL OUTLAY	25,000	32,261	129%	0	0%	129%
GRANTS & AIDS	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	715,224	94,931	13%	33,200	5%	18%
DEPUTY CITY CLERK						
PERSONAL SERVICES	138,373	23,569	17%	0	0%	17%
OPERATING EXPENDITURES	71,759	16,217	23%	3,442	5%	27%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	210,132	39,786	19%	3,442	2%	21%
CITY ATTORNEY						
OPERATING EXPENDITURES	186,831	11,525	6%	125,573	67%	73%
TOTAL EXPENDITURES	186,831	11,525	6%	125,573	67%	73%
INFORMATION & TECHNOLOGY SERVICES						
PERSONAL SERVICES	168,161	23,172	14%	0	0%	14%
OPERATING EXPENDITURES	77,840	17,123	22%	4,239	5%	27%
CAPITAL OUTLAY	150,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	396,001	40,295	10%	4,239	1%	11%
FINANCE						
PERSONAL SERVICES	575,896	76,087	13%	0	0%	13%
OPERATING EXPENDITURES	93,192	16,919	18%	24,520	26%	44%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	669,088	93,006	14%	24,520	4%	18%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2021

GENERAL FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 21/22 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
HUMAN RESOURCES						
PERSONAL SERVICES	251,899	31,233	12%	0	0%	12%
OPERATING EXPENDITURES	64,183	10,145	16%	4,187	7%	22%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	316,082	41,378	13%	4,187	1%	14%
FACILITIES MAINTENANCE						
PERSONAL SERVICES	550,877	77,447	14%	0	0%	14%
OPERATING EXPENDITURES	200,287	20,413	10%	14,544	7%	17%
CAPITAL OUTLAY	158,574	87,394	55%	0	0%	55%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	909,738	185,254	20%	14,544	2%	22%
GRANTS & CONTRACTS						
PERSONAL SERVICES	0	0	0%	0	0%	0%
OPERATING EXPENDITURES	55,500	133	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	55,500	133	0%	0	0%	0%
CP&D-PLANNING & DEVELOPMENT						
PERSONAL SERVICES	510,931	84,633	17%	0	0%	17%
OPERATING EXPENDITURES	116,637	6,695	6%	30,303	26%	32%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	627,568	91,328	15%	30,303	5%	19%
COMPLIANCE & RISK MANAGEMENT						
PERSONAL SERVICES	303,087	50,604	17%	0	0%	17%
OPERATING EXPENDITURES	38,244	1,556	4%	0	0%	4%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	341,331	52,160	15%	0	0%	15%
CP&D-BEAUTIFICATION BOARD						
OPERATING EXPENDITURES	23,000	2,730	12%	16,450	72%	83%
TOTAL EXPENDITURES	23,000	2,730	12%	16,450	72%	83%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2021

GENERAL FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 21/22 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
SPECIAL EXPENSE						
PERSONAL SERVICES	14,074	0	0%	0	0%	0%
OPERATING EXPENDITURES	106,800	8,480	8%	0	0%	8%
CAPITAL OUTLAY	25,000	0	0%	23,379	94%	94%
GRANTS & AIDS	84,000	2,692	3%	0	0%	3%
NON-OPERATING	1,227,196	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,457,070	11,172	1%	23,379	2%	2%
PS-SOLID WASTE DISPOSAL						
OPERATING EXPENDITURES	736,948	63,680	9%	658,498	89%	98%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	736,948	63,680	9%	658,498	89%	98%
PS-PUBLIC WORKS						
PERSONAL SERVICES	616,110	75,873	12%	0	0%	12%
OPERATING EXPENDITURES	320,046	24,968	8%	97,789	31%	38%
CAPITAL OUTLAY	517,000	0	0%	16,004	3%	3%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,453,156	100,841	7%	113,793	8%	15%
BUILDING INSPECTIONS						
PERSONAL SERVICES	194,788	19,671	10%	0	0%	10%
OPERATING EXPENDITURES	61,991	3,265	5%	0	0%	5%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	256,779	22,936	9%	0	0%	9%
APD-PATROL & ADMIN						
PERSONAL SERVICES	2,801,493	449,824	16%	0	0%	16%
OPERATING EXPENDITURES	753,617	91,797	12%	232,456	31%	43%
CAPITAL OUTLAY	156,713	0	0%	129,761	83%	83%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,711,823	541,621	15%	362,217	10%	24%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2021

GENERAL FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 21/22 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	374,061	50,406	13%	0	0%	13%
OPERATING EXPENDITURES	19,701	2,216	11%	0	0%	11%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	393,762	52,622	13%	0	0%	13%
<u>APD-SCHOOL CROSSING GUARDS</u>						
OPERATING EXPENDITURES	29,000	1,232	4%	0	0%	4%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	29,000	1,232	4%	0	0%	4%
<u>APD-EXPLORERS PROGRAM</u>						
OPERATING EXPENDITURES	2,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	2,000	0	0%	0	0%	0%
<u>APD-RESERVE PROGRAM</u>						
OPERATING EXPENDITURES	3,000	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,000	0	0%	0	0%	0%
<u>RECREATION & CULTURE</u>						
PERSONAL SERVICES	532,384	73,123	14%	0	0%	14%
OPERATING EXPENDITURES	678,765	90,043	13%	116,578	17%	30%
CAPITAL OUTLAY	74,324	29,324	39%	30,386	41%	80%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,285,473	192,490	15%	146,964	11%	26%
GENERAL FUND	13,922,052	1,666,395	12%	1,561,309	11%	23%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING NOVEMBER 30, 2021**

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 21/22 APPROVED BUDGET	FY 21/22 AMENDED BUDGET	YEAR TO DATE FY 21/22	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	626,842	626,842	50,114	8%
PERMITS, FEES & ASSESSMENTS	24,500	24,500	17,834	73%
INTERGOVERNMENTAL REVENUE	290,770	440,770	0	0%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	3,500	3,500	5,255	150%
MISCELLANEOUS REVENUE	10,020	10,020	2,723	27%
NON-OPERATING	882,268	882,268	0	0%
	1,837,900	1,987,900	75,926	4%
EXPENSES:				
GENERAL GOVERNMENT	85,570	85,570	0	0%
PUBLIC SAFETY	11,050	11,050	0	0%
ECONOMIC ENVIRONMENT	970,030	1,120,030	206,609	18%
PHYSICAL ENVIRONMENT	34,300	34,300	4,950	14%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	736,950	736,950	0	0%
	1,837,900	1,987,900	211,559	11%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	118,634	118,634	15,153	13%
OPERATING EXPENDITURES	1,009,252	1,009,252	137,984	14%
CAPITAL OUTLAY	575,734	725,734	7,843	1%
DEBT SERVICE	99,280	99,280	49,640	50%
GRANTS & AIDS	25,000	25,000	939	4%
NON-OPERATING	10,000	10,000	0	0%
	1,837,900	1,987,900	211,559	11%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2021

SPECIAL REVENUE FUNDS REVENUES

REVENUE SOURCE	FY 21/22 APPROVED BUDGET	FY 21/22 AMENDED BUDGET	RECEIVED TO DATE FY 21/22	PERCENT COLLECTED
<u>TAXES</u>				
DISCRETIONARY SALES SURTAX	626,842	626,842	50,114	8%
SUBTOTAL	626,842	626,842	50,114	8%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
OTHER CHARGES AND FEES	0	0	17,759	NA+
SPECIAL ASSESSMENTS	24,500	24,500	75	0%
SUBTOTAL	24,500	24,500	17,834	73%
<u>INTERGOVERNMENTAL REVENUE</u>				
FEDERAL GRANTS	0	150,000	0	0%
STATE GRANTS	0	0	0	0%
GRANTS FROM OTHER LOCAL UNITS	0	0	0	0%
PAYMENTS FROM LOCAL UNITS (FOR CRA)	290,770	290,770	0	0%
SUBTOTAL	290,770	440,770	0	0%
<u>CHARGES FOR SERVICES</u>				
CULTURE & RECREATION	0	0	0	0%
OTHER MISCELLANEOUS CHARGES	0	0	0	0%
SUBTOTAL	0	0	0	0%
<u>FINES AND FORFEITURES</u>				
ADDT'L CRT COSTS-\$2 FOR LEO TRAINING	3,500	3,500	5,255	150%
SUBTOTAL	3,500	3,500	5,255	150%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	420	420	73	17%
RENTALS AND LEASES	9,600	9,600	2,650	28%
CONTRIBUTIONS AND DONATIONS	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	10,020	10,020	2,723	27%
<u>NON-OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN	199,239	199,239	0	0%
USE OF FUND BALANCE/UNDERCOLLECTION	683,029	683,029	0	0%
SUBTOTAL	882,268	882,268	0	0%
SPECIAL REVENUE FUNDS	1,837,900	1,987,900	75,926	4%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2021

SPECIAL REVENUE FUNDS EXPENDITURES
 BY MAJOR CATEGORY

SPECIAL REVENUE FUND	FY 21/22 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
ADDT'L COURT COST-\$2 FOR LEO TRAINING FUND						
OPERATING EXPENDITURES	6,050	0	0%	0	0%	0%
TOTAL EXPENDITURES	6,050	0	0%	0	0%	0%
TREE BANK FUND						
OPERATING EXPENDITURES	85,570	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	85,570	0	0%	0	0%	0%
EXPLORER SPECIAL REVENUE FUND						
OPERATING EXPENDITURES	5,000	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	5,000	0	0%	0	0%	0%
TK BASIN SPECIAL ASSESSMENT						
OPERATING EXPENDITURES	34,300	3,300	10%	1,650	5%	14%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	34,300	3,300	10%	1,650	5%	14%
WILD SPACES PUBLIC PLACES FUND						
OPERATING EXPENDITURES	546,842	0	0%	0	0%	0%
CAPITAL OUTLAY	170,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	716,842	0	0%	0	0%	0%
DONATION FUND						
OPERATING EXPENDITURES	20,108	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	20,108	0	0%	0	0%	0%
CRA FUND						
PERSONAL SERVICES	118,634	15,153	13%	0	0%	13%
OPERATING EXPENDITURES	311,382	46,114	15%	86,920	28%	43%
CAPITAL OUTLAY	555,734	0	0%	7,843	1%	1%
DEBT SERVICE	99,280	49,640	50%	0	0%	50%
AIDS TO PRIVATE ORGANIZATIONS	25,000	939	4%	0	0%	4%
NON OPERATING	10,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,120,030	111,846	10%	94,763	8%	18%
SPECIAL REVENUE FUNDS	1,987,900	115,146	6%	96,413	5%	11%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING NOVEMBER 30, 2021**

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 21/22 APPROVED BUDGET	FY 21/22 AMENDED BUDGET	YEAR TO DATE FY 21/22	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	1	NA+
NON-OPERATING	647,742	647,742	0	0%
	647,742	647,742	1	0%
EXPENSES:				
GENERAL GOVERNMENT	647,742	647,742	441,063	68%
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%
	647,742	647,742	441,063	68%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	0	0	0	0%
CAPITAL OUTLAY	0	0	0	0%
DEBT SERVICE	647,742	647,742	441,063	68%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	0	0	0	0%
POWER COSTS	0	0	0	0%
	647,742	647,742	441,063	68%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2021

DEBT SERVICE FUND REVENUES

REVENUE SOURCE	FY 21/22 APPROVED BUDGET	FY 21/22 AMENDED BUDGET	YEAR TO DATE FY 21/22	PERCENT COLLECTED
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	0	0	1	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	0	1	NA+
<u>NON OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN-GF	827,957	827,957	0	0%
FUND BALANCE & UNDER COLLECTION	(180,215)	(180,215)	0	0%
SUBTOTAL	647,742	647,742	0	0%
DEBT SERVICE FUND	647,742	647,742	1	0%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2021

DEBT SERVICE FUND EXPENDITURES
 BY MAJOR CATEGORY

DEBT OBLIGATION	FY 21/22 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%
<u>SERIES 2016 CAPITAL IMPROVEMENT</u>						
DEBT SERVICE	646,992	441,063	68%	0	0%	68%
TOTAL EXPENDITURES	646,992	441,063	68%	0	0%	68%
DEBT SERVICE FUND	647,742	441,063	68%	0	0%	68%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING NOVEMBER 30, 2021**

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 21/22 APPROVED BUDGET	FY 21/22 AMENDED BUDGET	YEAR TO DATE FY 21/22	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	0	0	0	0%
INTERGOVERNMENTAL REVENUE	895,013	895,013	0	0%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	0	0	0	0%
NON-OPERATING	8,169	8,169	0	0%
	903,182	903,182	0	0%
EXPENSES:				
GENERAL GOVERNMENT	0	0	0	0%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	893,039	893,039	888,712	100%
TRANSPORTATION	6,300	6,300	6,300	100%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	3,843	3,843	0	0%
	903,182	903,182	895,012	99%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	14,469	14,469	6,300	44%
CAPITAL OUTLAY	888,713	888,713	888,712	100%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	0	0	0	0%
POWER COSTS	0	0	0	0%
	903,182	903,182	895,012	99%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2021

CAPITAL PROJECTS FUNDS REVENUES

REVENUE SOURCE	FY 21/22 APPROVED BUDGET	FY 21/22 AMENDED BUDGET	RECEIVED TO DATE FY 21/22	PERCENT COLLECTED
<u>TAXES</u>				
DISCRETIONARY SALES SURTAX	0	0	0	0%
SUBTOTAL	0	0	0	0%
<u>INTERGOVERNMENTAL REVENUE</u>				
FEDERAL GRANTS	6,300	6,300	0	0%
STATE GRANTS	888,713	888,713	0	0%
GRANTS FROM OTHER LOCAL UNITS	0	0	0	0%
SUBTOTAL	895,013	895,013	0	0%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	0	0	0%
<u>NON-OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	0	0	0	0%
USE OF FUND BALANCE	8,169	8,169	0	0%
SUBTOTAL	8,169	8,169	0	0%
CAPITAL PROJECTS FUNDS	903,182	903,182	0	0%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2021

CAPITAL PROJECTS FUNDS EXPENDITURES
 BY MAJOR CATEGORY

CAPITAL PROJECT	FY 21/22 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
SAN FELASCO CONSERVATION CORRIDOR						
OPERATING EXPENDITURES	3,843	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,843	0	0%	0	0%	0%
HERITAGE OAKS						
OPERATING EXPENSES	4,326	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	4,326	0	0%	0	0%	0%
MILL CREEK SINK FUND						
OPERATING EXPENDITURES	0	0	0%	0	0%	0%
CAPITAL OUTLAY	888,713	1,115	0%	887,597	100%	100%
TOTAL EXPENDITURES	888,713	1,115	0%	887,597	100%	100%
CDBG - ECONOMIC DEVELOPMENT						
OPERATING EXPENDITURES	6,300	0	0%	6,300	100%	100%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	6,300	0	0%	6,300	100%	100%
CAPITAL PROJECT FUNDS	903,182	1,115	0%	893,897	99%	99%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING NOVEMBER 30, 2021**

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 21/22 APPROVED BUDGET	FY 21/22 AMENDED BUDGET	YEAR TO DATE FY 21/22	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	0	0	0	0%
INTERGOVERNMENTAL REVENUE	375,000	5,332,950	0	0%
CHARGES FOR SERVICES	19,622,500	19,622,500	3,635,757	19%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	373,450	373,450	69,979	19%
NON-OPERATING	1,411,581	1,411,581	0	0%
	21,782,531	26,740,481	3,705,736	14%
EXPENSES:				
GENERAL GOVERNMENT	0	0	0	0%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	21,782,531	26,740,481	2,161,053	8%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	21,782,531	26,740,481	2,161,053	8%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	2,002,776	2,002,776	252,899	13%
OPERATING EXPENDITURES	2,010,477	2,010,477	578,725	29%
CAPITAL OUTLAY	3,181,980	8,139,930	565,786	7%
DEBT SERVICE	997,564	997,564	701,281	70%
GRANTS AND AIDS	0	0	0	0%
NON-OPERATING	5,127,434	5,127,434	0	0%
POWER COSTS	8,462,300	8,462,300	62,362	1%
	21,782,531	26,740,481	2,161,053	8%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2021

ENTERPRISE FUNDS REVENUES

REVENUE SOURCE	FY 21/22 APPROVED BUDGET	FY 21/22 AMENDED BUDGET	RECEIVED TO DATE FY 21/22	PERCENT COLLECTED
<u>INTERGOVERNMENTAL REVENUE</u>				
STATE GRANTS	375,000	375,000	0	0%
FEDERAL GRANTS	0	4,957,950	0	0%
SUBTOTAL	375,000	5,332,950	0	0%
<u>CHARGES FOR SERVICES</u>				
PHYSICAL ENVIRONMENT-ELECTRIC	15,000,000	15,000,000	2,713,209	18%
PHYSICAL ENVIRONMENT-WATER	1,825,000	1,825,000	358,708	20%
PHYSICAL ENVIRONMENT-WASTEWATER	2,736,500	2,736,500	553,584	20%
PHYSICAL ENVIRONMENT-MOSQUITO	61,000	61,000	10,256	17%
SUBTOTAL	19,622,500	19,622,500	3,635,757	19%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	5,700	5,700	1,054	18%
RENTS & ROYALTIES	32,000	32,000	0	0%
OTHER MISCELLANEOUS REVENUE	335,750	335,750	68,925	21%
SUBTOTAL	373,450	373,450	69,979	19%
<u>NON-OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	0	0	0	0%
FUND BALANCE & UNDER COLLECTION	1,411,581	1,411,581	0	0%
SUBTOTAL	1,411,581	1,411,581	0	0%
ENTERPRISE FUNDS	21,782,531	26,740,481	3,705,736	14%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2021

ENTERPRISE FUNDS EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 21/22 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	1,323,068	146,348	11%	0	0%	11%
OPERATING EXPENDITURES	815,222	125,289	15%	117,845	14%	30%
CAPITAL OUTLAY	2,097,434	132,681	6%	354,259	17%	23%
DEBT SERVICE	0	0	0%	0	0%	0%
NON-OPERATING	3,139,313	0	0%	0	0%	0%
POWER COSTS	8,462,300	62,362	1%	0	0%	1%
TOTAL EXPENDITURES	15,837,337	466,680	3%	472,104	3%	6%
<u>WATER UTILITY</u>						
PERSONAL SERVICES	205,391	33,340	16%	0	0%	16%
OPERATING EXPENDITURES	344,231	50,490	15%	60,091	17%	32%
CAPITAL OUTLAY	5,451,305	0	0%	125	0%	0%
DEBT SERVICE	270,110	236,305	87%	0	0%	87%
NON-OPERATING	1,313,789	0	0%	0	0%	0%
TOTAL EXPENDITURES	7,584,826	320,135	4%	60,216	1%	5%
<u>WASTEWATER UTILITY</u>						
PERSONAL SERVICES	466,604	70,319	15%	0	0%	15%
OPERATING EXPENDITURES	812,023	93,116	11%	131,368	16%	28%
CAPITAL OUTLAY	591,191	5,120	1%	73,601	12%	13%
DEBT SERVICE	727,454	464,976	64%	0	0%	64%
NON-OPERATING	629,332	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,226,604	633,531	20%	204,969	6%	26%
<u>MOSQUITO CONTROL</u>						
PERSONAL SERVICES	7,713	2,892	37%	0	0%	37%
OPERATING EXPENDITURES	39,001	526	1%	0	0%	1%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	45,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	91,714	3,418	4%	0	0%	4%
ENTERPRISE FUNDS	26,740,481	1,423,764	5%	737,289	3%	8%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING NOVEMBER 30, 2021**

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 21/22 APPROVED BUDGET	FY 21/22 AMENDED BUDGET	YEAR TO DATE FY 21/22	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	0	0	110	NA+
INTERGOVERNMENTAL REVENUE	0	0	0	0%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	250	250	2,684	1074%
NON-OPERATING	3,517,046	3,517,046	0	0%
	3,517,296	3,517,296	2,794	0%
EXPENSES:				
GENERAL GOVERNMENT	2,680,021	2,680,021	495,144	18%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	837,275	837,275	77,501	9%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	3,517,296	3,517,296	572,645	16%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	2,315,529	2,315,529	271,615	12%
OPERATING EXPENDITURES	806,445	806,445	146,062	18%
CAPITAL OUTLAY	68,000	68,000	0	0%
DEBT SERVICE	227,322	227,322	154,968	68%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	100,000	100,000	0	0%
POWER COSTS	0	0	0	0%
	3,517,296	3,517,296	572,645	16%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2021

INTERNAL SERVICE FUND REVENUES

REVENUE SOURCE	FY 21/22 APPROVED BUDGET	FY 21/22 AMENDED BUDGET	YEAR TO DATE FY 21/22	PERCENT COLLECTED
<u>PERMITS, FEES & ASSESSMENTS</u>				
OTHER LICENSES, FEES, AND PERMITS	0	0	110	NA+
SUBTOTAL	0	0	110	NA+
<u>INTERGOVERNMENTAL REVENUE</u>				
OTHER FEDERAL GRANTS	0	0	0	0%
SUBTOTAL	0	0	0	0%
<u>CHARGES FOR SERVICES</u>				
OTHER MISCELLANEOUS CHARGES	0	0	0	0%
SUBTOTAL	0	0	0	0%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	250	250	8	3%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	2,676	NA+
SUBTOTAL	250	250	2,684	1074%
<u>NON-OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	0	0	0	0%
SERIES 2016 DEBT PROCEEDS	0	0	0	0%
INTERFUND TRANSFER	3,002,434	3,002,434	0	0%
FUND BALANCE & UNDER COLLECTION	514,612	514,612	0	0%
SUBTOTAL	3,517,046	3,517,046	0	0%
INTERNAL SERVICE FUND	3,517,296	3,517,296	2,794	0%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2021

INTERNAL SERVICE FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 21/22 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>FAS / UTILITY OPERATIONS</u>						
PERSONAL SERVICES	344,782	52,092	15%	0	0%	15%
OPERATING EXPENDITURES	43,557	3,821	9%	0	0%	9%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	388,339	55,913	14%	0	0%	14%
<u>FAS / UTILITY BILLING</u>						
PERSONAL SERVICES	351,302	39,232	11%	0	0%	11%
OPERATING EXPENDITURES	145,332	21,485	15%	0	0%	15%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	496,634	60,717	12%	0	0%	12%
<u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u>						
PERSONAL SERVICES	980,114	97,351	10%	0	0%	10%
OPERATING EXPENDITURES	255,854	77,248	30%	20,415	8%	38%
CAPITAL OUTLAY	25,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,260,968	174,599	14%	20,415	2%	15%
<u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u>						
PERSONAL SERVICES	63,024	10,124	16%	0	0%	16%
OPERATING EXPENDITURES	29,475	2,177	7%	0	0%	7%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	92,499	12,301	13%	0	0%	13%
<u>ISF - HUMAN RESOURCES</u>						
PERSONAL SERVICES	39,788	5,509	14%	0	0%	14%
OPERATING EXPENDITURES	581	141	24%	0	0%	24%
TOTAL EXPENDITURES	40,369	5,650	14%	0	0%	14%
<u>ISF - FAS / INFORMATION</u>						
PERSONAL SERVICES	66,890	10,581	16%	0	0%	16%
OPERATING EXPENDITURES	7,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	73,890	10,581	14%	0	0%	14%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2021

INTERNAL SERVICE FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 21/22 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>PUBLIC SERVICES-WATER DISTRIBUTION/COLLECTION</u>						
PERSONAL SERVICES	469,629	56,726	12%	0	0%	12%
OPERATING EXPENDITURES	324,646	19,423	6%	1,352	0%	6%
CAPITAL OUTLAY	43,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	837,275	76,149	9%	1,352	0%	9%
<u>DEBT SERVICE FUND - SERIES 2016</u>						
DEBT SERVICE	227,322	154,968	68%	0	0%	68%
TOTAL EXPENDITURES	227,322	154,968	68%	0	0%	68%
<u>INTERNAL SERVICE FUND RESERVES</u>						
NON-OPERATING	100,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	100,000	0	0%	0	0%	0%
INTERNAL SERVICE FUND	3,517,296	550,878	16%	21,767	1%	16%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING NOVEMBER 30, 2021**

ALL CITY FUNDS

	FY 21/22 APPROVED BUDGET	FY 21/22 AMENDED BUDGET	YEAR TO DATE FY 21/22	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	7,959,369	7,959,369	907,321	11%
PERMITS, FEES & ASSESSMENTS	768,489	768,489	123,628	16%
INTERGOVERNMENTAL	2,623,682	7,731,632	114,890	1%
CHARGES FOR SERVICES	20,957,242	20,957,242	3,871,721	18%
FINES AND FORFEITURES	33,500	33,500	7,403	22%
MISCELLANEOUS REVENUE	417,320	417,320	80,896	19%
NON-OPERATING	9,851,101	9,851,101	0	0%
	42,610,703	47,718,653	5,105,859	11%

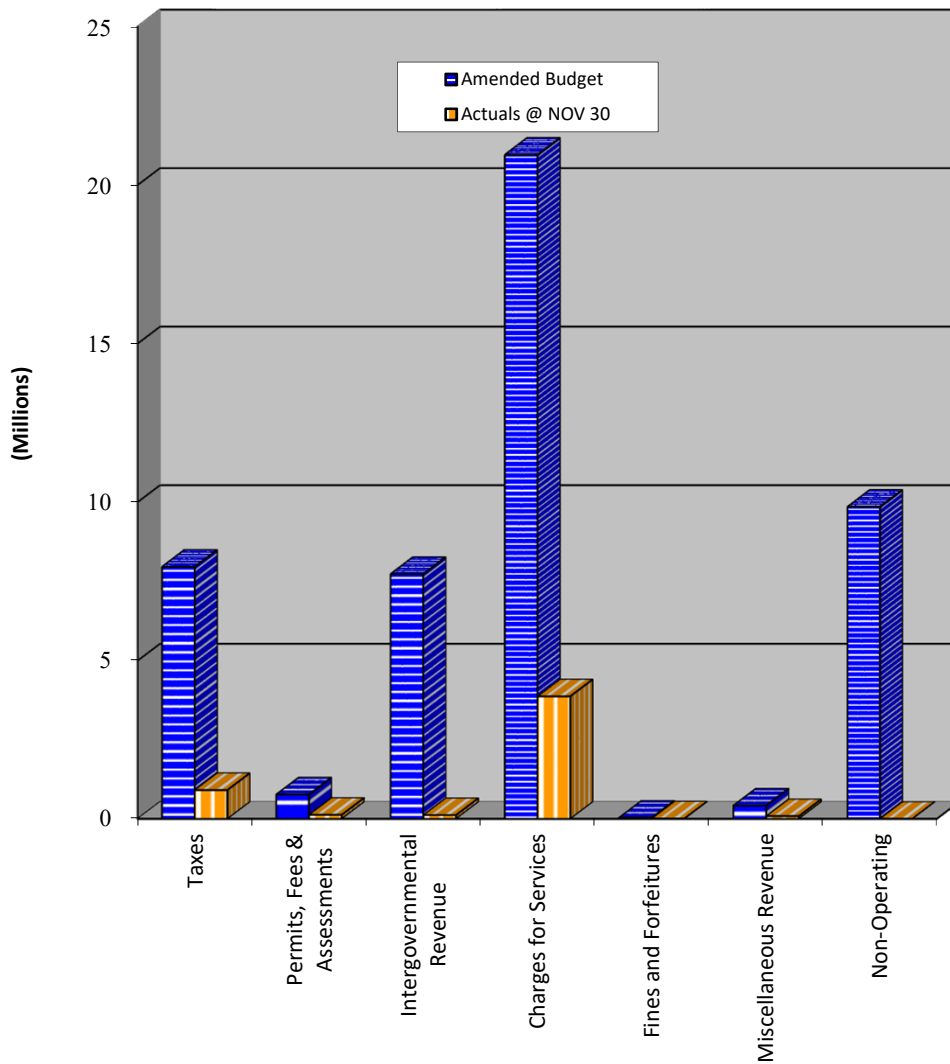
EXPENSES:				
GENERAL GOVERNMENT	9,463,444	9,463,444	1,907,017	20%
PUBLIC SAFETY	4,407,414	4,407,414	980,628	22%
ECONOMIC ENVIRONMENT	970,030	1,120,030	206,609	18%
PHYSICAL ENVIRONMENT	24,284,093	29,242,043	3,854,394	13%
TRANSPORTATION	1,459,456	1,459,456	220,934	15%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	2,026,266	2,026,266	339,454	17%
	42,610,703	47,718,653	7,509,036	16%

MAJOR EXPENDITURE CATEGORIES:

PERSONAL SERVICES	12,200,804	12,200,804	1,637,036	13%
OPERATING EXPENDITURES	7,581,023	7,581,023	2,648,205	35%
CAPITAL OUTLAY	5,821,038	10,928,988	1,810,850	17%
DEBT SERVICE	1,971,908	1,971,908	1,346,952	68%
GRANTS & AIDS	109,000	109,000	3,631	3%
NON-OPERATING	6,464,630	6,464,630	0	0%
POWER COSTS	8,462,300	8,462,300	62,362	1%
	42,610,703	47,718,653	7,509,036	16%

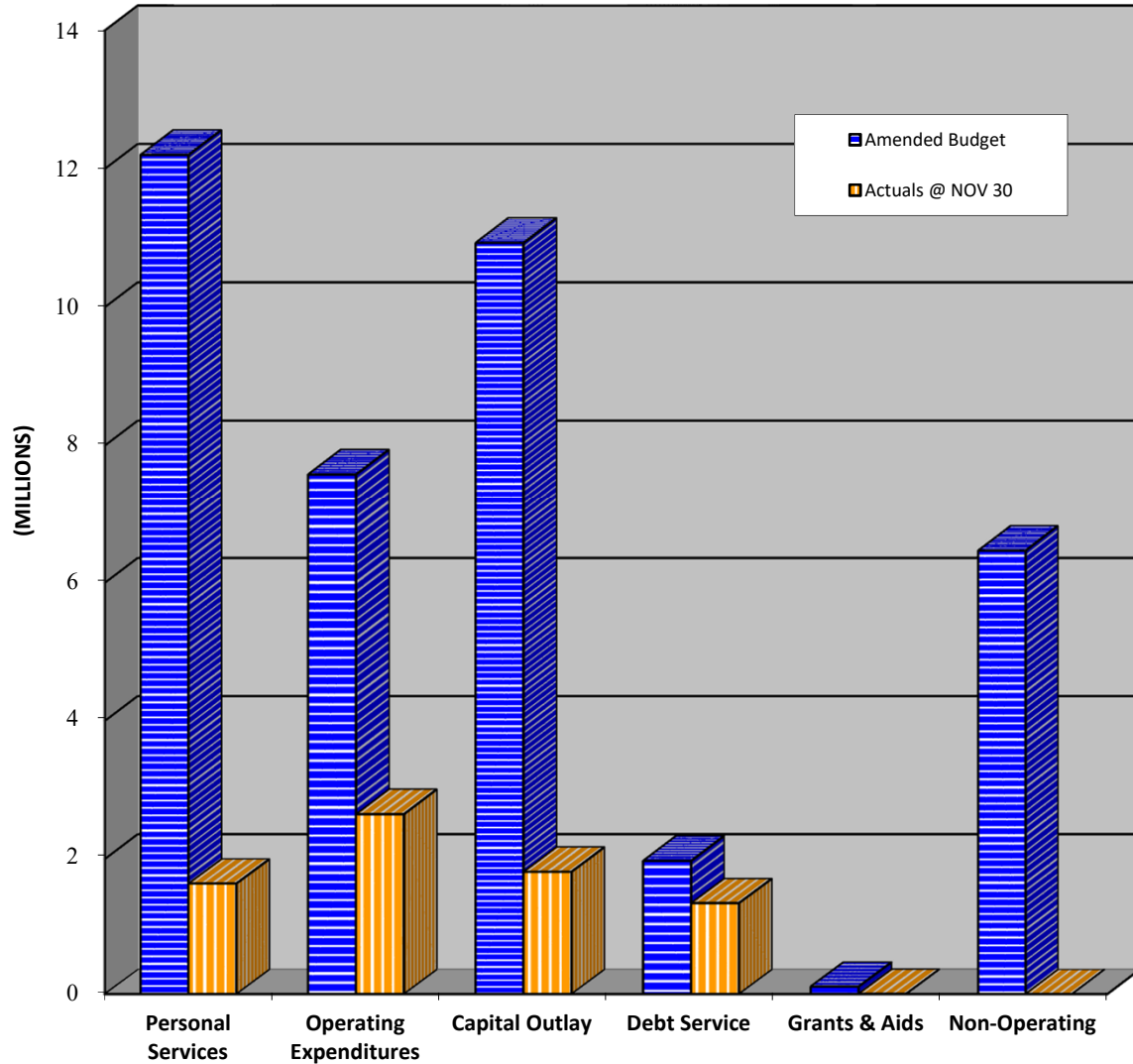
Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 11% of budget for the fiscal year. Taxes are at 11% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (16%); Intergovernmental Revenue (1%); Charges for Services (18%); Fines and Forfeitures (22%); Miscellaneous Revenue (19%); and Non-Operating Revenue (0%).



Expenditures by Major Category All City Funds

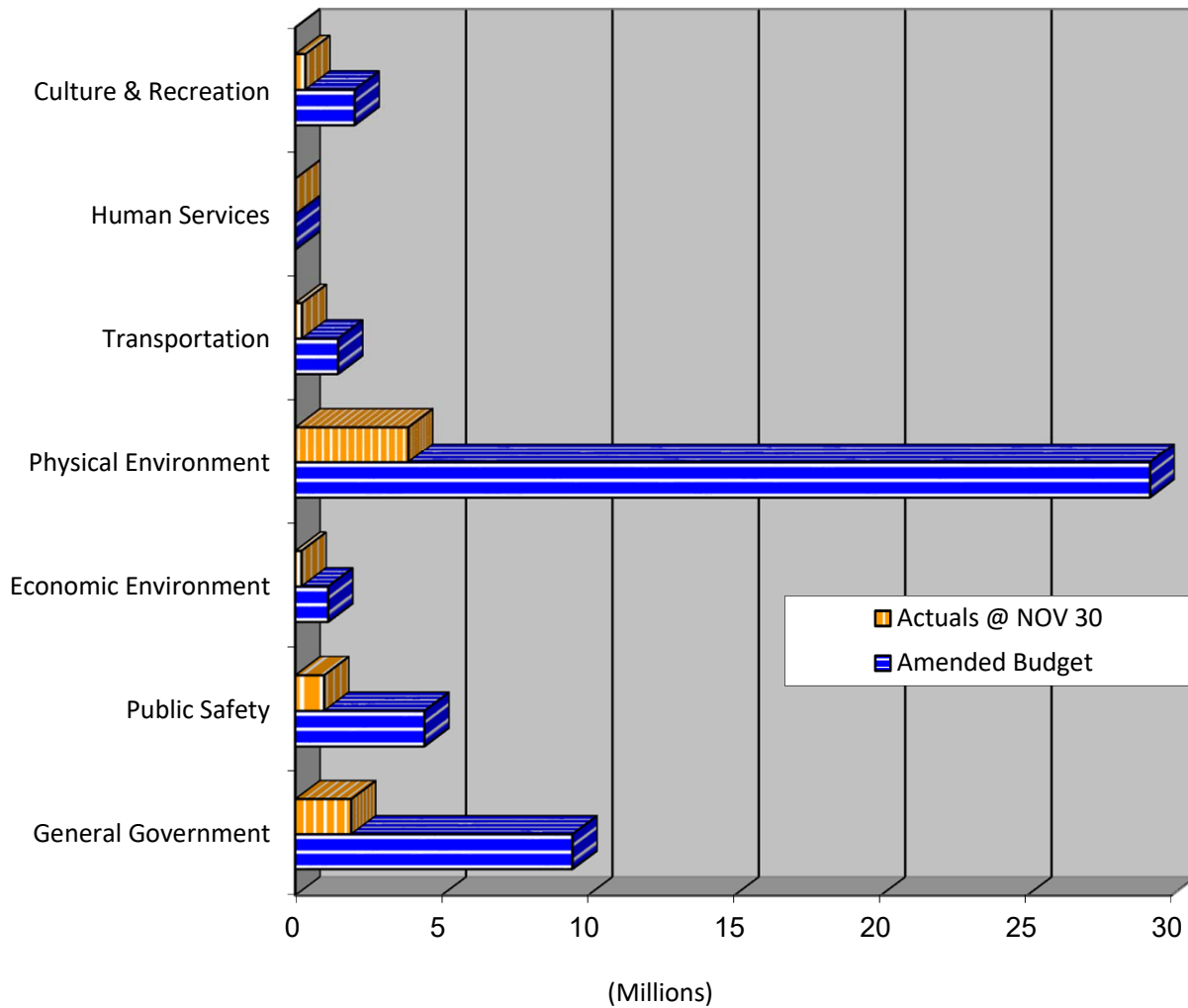
Overall, City expenditures and encumbrances are at 16% of budget for the period. The Personal Services category is at 13% of budget for the fiscal year. The Operating Expenditures category is at 35%, with encumbrances for legal and residential waste collection services of \$784K. Capital Outlay is at 17%, Debt Service is 68%, Grants & Aids is 3% and Non-Operating Expenditures are at 0%. Encumbrances for future expenditures account for 5.1% (aprox. \$2.4m) of the budget 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 16% of budget with General Government expenses at 20%, Public Safety at 22%, Economic Environment at 18%, Physical Environment at 13% (Enterprise Funds, Water Collection and Distribution & residential waste collection services), Transportation at 15%, Human Services at 0%, and Culture & Recreation at 17%.



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

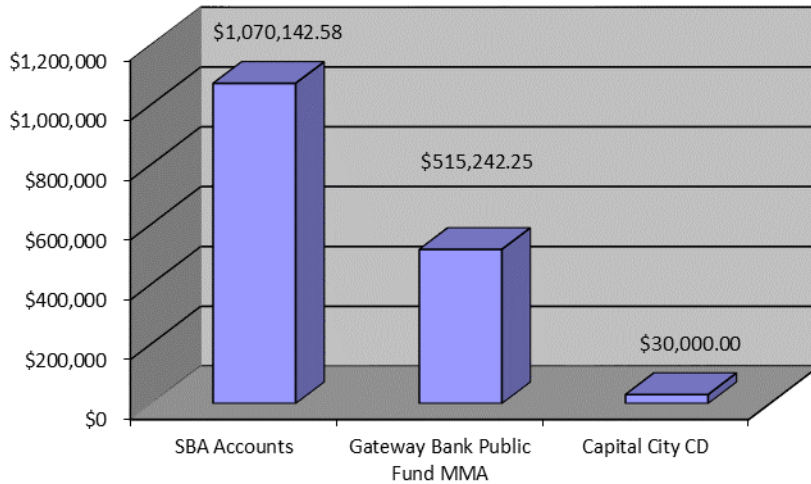
The City's cash and investments are pursuant to Section 218.415, Florida Statutes as well as the City's own adopted Investment Policy. To ensure that the City's funds are effectively managed, the Finance Director and other appropriate staff shall annually complete eight (8) hours of continuing professional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

INVESTMENTS AND CASH

As of November 30, 2021, the City's investment portfolio totaled **\$1,615,384.83**. 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 NOVEMBER 30, 2021



INVESTMENTS AND CASH

As of November 30, 2021, the City had cash holdings in several accounts with Capital City Bank, CenterState Bank (formerly Gateway Bank) and Renasant Bank (formerly Alarion & Heritage) that totaled **\$20,547,145.47**. 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.
- Series 2016 Repayment: This account is intended to be utilized to make the annual Series 2016 Debt payments.
- Restricted Deposit account: This account is for utility customer deposits only.
- 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.
- ARPA Account: This account is for funds received from the Federal Government through the American Rescue Plan Act. Funds are intended to be used to make necessary investments in water infrastructure.

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

Bank Account	November Balance	Percentage of Total
Operating Account	\$15,234,220.66	74.14%
Payroll Account	\$214,475.29	1.04%
CRA Account	\$653,976.87	3.18%
Police Forfeiture Account	\$12,433.59	0.06%
Series 2016 Repayment Account	\$17,579.25	0.09%
Deposit Account	\$1,842,444.26	8.97%
Explorer Account	\$5,139.29	0.03%
Heritage Oaks Account	\$8,429.40	0.04%
SRF Repayment Account	\$79,281.68	0.39%
ARPA Account	\$2,479,165.18	12.07%
TOTAL	\$20,547,145.47	100.00%