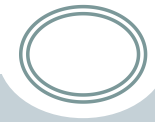


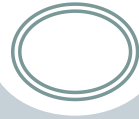
CITY OF ALACHUA



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

FEBRUARY 28, 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 - 33.3%.**
- **Encumbrances: Funds committed for future expenses.**

ALL FUNDS SUMMARY



	FY 21/22 AMENDED BUDGET	PERCENT OF TOTAL BUDGET
GENERAL FUND	13,924,076	29.18%
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	56.03%
INTERNAL SERVICE FUND	<u>3,517,296</u>	<u>7.37%</u>
	47,720,677	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 (66%) –**

- Current Revenues: \$ 7.7M (56%)
- Budgeted Balances: \$ 1.4M (10%)

- **Uses of Funding (43%) –**

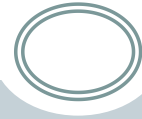
- Expenses: \$ 4.8M (34%)
- Encumbrances: \$ 1.2M (9%)

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 (70%) –**

- Current Revenues: \$ 722K (36%)
- Budgeted Balances: \$ 683K (34%)

- **Uses of Funding (15%) –**

- Expenses: \$ 205K (10%)
- Encumbrances: \$ 101K (5%)

DEBT SERVICE FUND



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

DEBT SERVICE FUND



- **Sources of Funding (100%) –**

- Current Revenues: \$ 828K (128%)
- 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 (57%) –**

- Current Revenues: \$ 512K (57%)
- Budgeted Balances: \$ 8K (<1%)

- **Uses of Funding (99%) –**

- Expenses: \$ 538K (60%)
- Encumbrances: \$ 357K (39%)

ENTERPRISE FUNDS



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

ENTERPRISE FUNDS



- **Sources of Funding (30%) –**

- Current Revenues: \$ 6.8M (25%)
- Budgeted Balances: \$ 1.4M (5%)

- **Uses of Funding (31%) –**

- Expenses: \$ 7.1M (26%)
- Encumbrances: \$ 1.2M (5%)

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 (65%) –**

- Current Revenues: \$ 1.7M (50%)
- Balances: \$ 515K (15%)

- **Uses of Funding (28%) –**

- Expenses: \$ 948K (27%)
- Encumbrances: \$ 29K (1%)

ALL FUNDS SUMMARY



- **Amended FY 21/22 Budget = \$ 47,720,677**

- **Sources of Funding (46%) –**
 - Current Revenues: \$ 18.3M (38%)
 - Budgeted Balances: \$ 3.8M (8%)

- **Uses of Funding (35%) –**
 - Expenses: \$ 14.3M (30%)
 - Encumbrances: \$ 2.6M (5%)

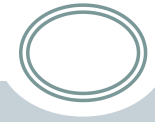
INVESTMENTS / CASH HOLDINGS



- **Investment portfolio total = \$ 1,615,676.91**
 - State Board of Administration (SBA) = \$ 1.1M
 - Money Market Account = \$ 515K
 - Certificate of Deposit = \$ 30K

- **Cash holdings total = \$ 23,561,717.41**
 - Operating Account = \$ 16.8M
 - CRA Account = \$ 1.1M
 - Customer Deposit Accounts = \$ 1.9M
 - Series 2016 Repayment Account = \$ 1.1M
 - SRF Money Market account = \$ 156K
 - ARPA Account = \$ 2.5M
 - Other Accounts = \$ 34K

CONCLUSION



- **Revenues and Expenses**
- **Audit Wrapping Up**



**FINANCE AND ADMINISTRATIVE SERVICES
FISCAL ANALYSIS
FY 2021-2022
THROUGH JANUARY 31, 2022**

TABLE OF CONTENTS

Introduction	I
General Fund Summary	1
General Fund Revenues	4
General Fund Expenditures by Major Category	5
Special Revenue Funds Summary	9
Special Revenue Funds Revenues	10
Special Revenue Funds Expenditures by Major Category	11
Debt Service Fund Summary	12
Debt Service Fund Revenues	13
Debt Service Fund Expenditures by Major Category	14
Capital Projects Funds Summary	15
Capital Projects Funds Revenues	16
Capital Projects Funds Expenditures by Major Category	17
Enterprise Funds Summary	18
Enterprise Funds Revenues	19
Enterprise Funds Expenditures by Major Category	20
Internal Service Fund Summary	21
Internal Service Fund Revenues	22
Internal Service Fund Expenditures by Major Category	23
All City Funds Summary	25
Revenues by Major Category All City Funds	26
Expenditures by Major Category All City Funds	27
Budget Performance by Function All City Funds	28
Investments and Cash	29

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 JANUARY 31, 2022**

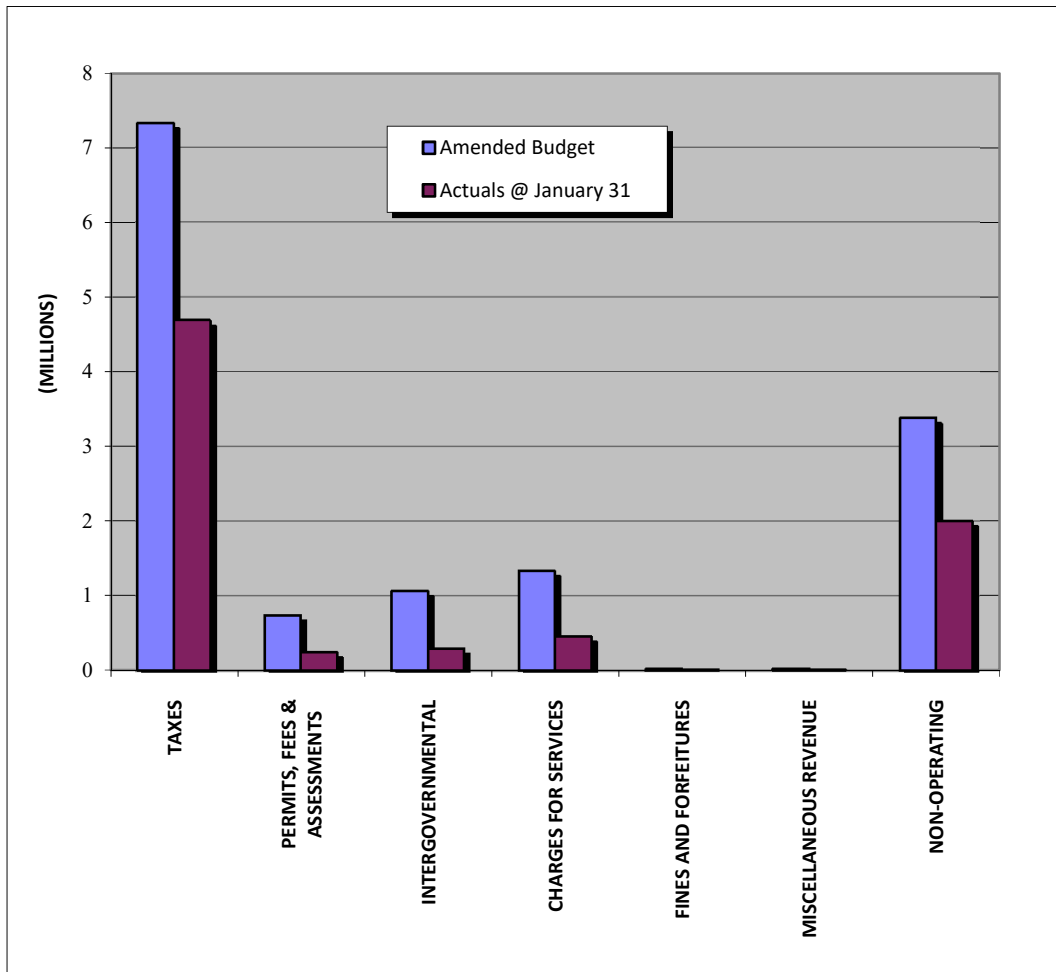
GENERAL FUND

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	4,693,766	64%
PERMITS, FEES & ASSESSMENTS	743,989	743,989	248,110	33%
INTERGOVERNMENTAL	1,062,899	1,064,923	297,481	28%
CHARGES FOR SERVICES	1,334,742	1,334,742	458,538	34%
FINES AND FORFEITURES	30,000	30,000	14,016	47%
MISCELLANEOUS REVENUE	33,600	33,600	18,889	56%
NON-OPERATING	3,384,295	3,384,295	2,000,000	59%
	13,922,052	13,924,076	7,730,800	56%
EXPENSES:				
GENERAL GOVERNMENT	5,996,111	5,996,111	2,658,114	44%
PUBLIC SAFETY	4,396,364	4,398,388	1,750,563	40%
ECONOMIC ENVIRONMENT	54,000	54,000	5,173	10%
PHYSICAL ENVIRONMENT	736,948	736,948	722,177	98%
TRANSPORTATION	1,453,156	1,453,156	319,047	22%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	1,285,473	1,285,473	535,828	42%
	13,922,052	13,924,076	5,990,902	43%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	7,763,865	7,763,865	2,519,519	32%
OPERATING EXPENDITURES	3,740,380	3,742,404	2,089,195	56%
CAPITAL OUTLAY	1,106,611	1,106,611	349,819	32%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	84,000	84,000	5,174	6%
NON-OPERATING	1,227,196	1,227,196	1,027,195	84%
POWER COSTS	0	0	0	0%
	13,922,052	13,924,076	5,990,902	43%

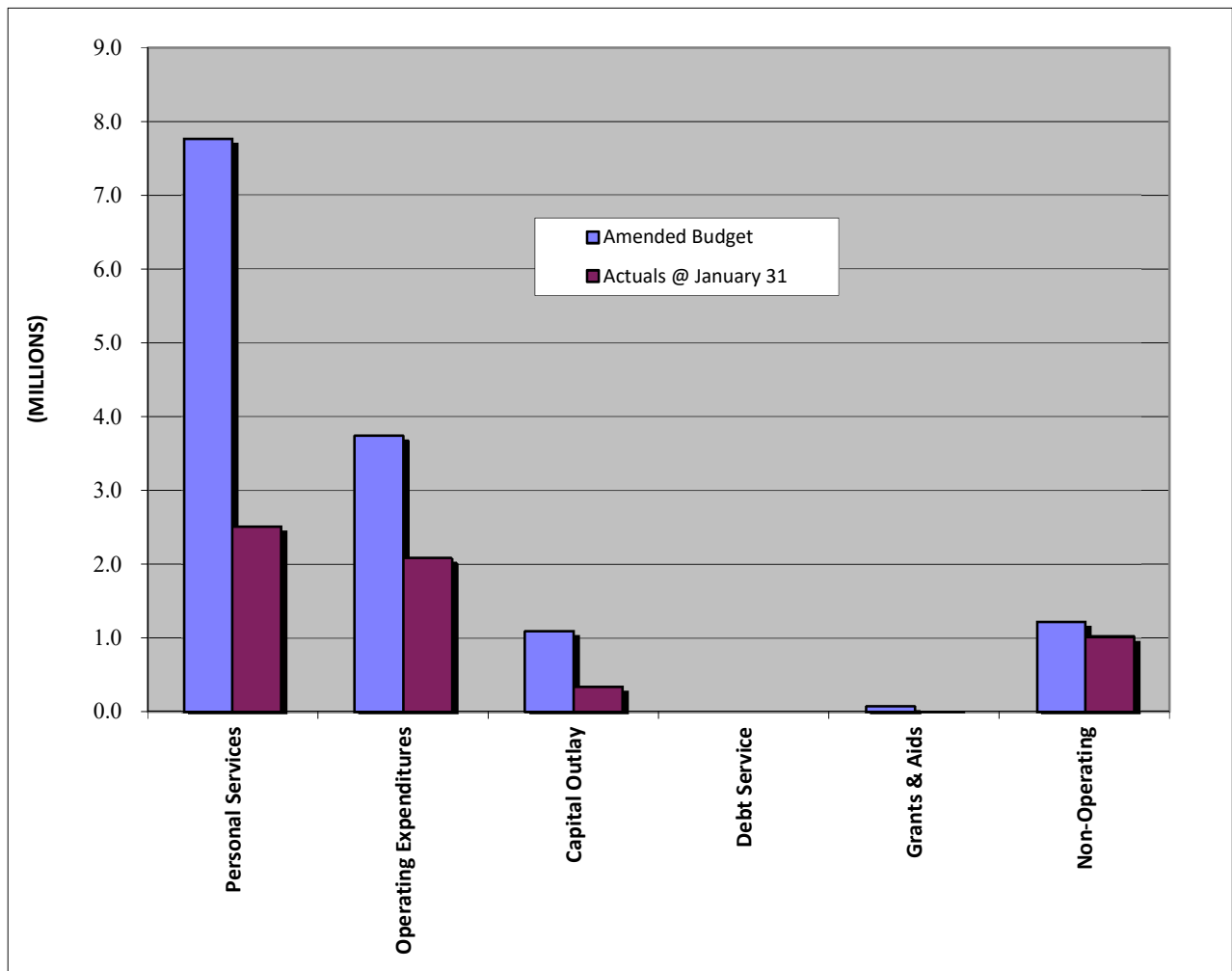
**Revenues by Major Category
General Fund**

As of January 31, 2022, the City of Alachua collected 56% of budgeted General Fund revenues. Tax collections are at 64%. 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 33%. The Intergovernmental Revenues are at 28%. Charges for Services are at 34%, Fines & Forfeitures are at 47%, Miscellaneous Revenues are at 56% and Non-Operating Revenues are at 59%.



Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 43%. Personal Services are at 32% with Operating Expenditures at 56%. The Capital Outlay category is at 32%, Grants & Aids are 6% and Non-Operating expenditures are at 84%. Encumbrances for legal and residential waste collection account for 11% of the expense line total (\$641K).



CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 31, 2022

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	4,088,570	81%
LOCAL OPTION FUEL TAXES	282,438	282,438	76,902	27%
UTILITY SERVICES TAXES	1,600,000	1,600,000	405,634	25%
COMMUNICATIONS SERVICES TAXES	340,000	340,000	75,734	22%
LOCAL BUSINESS TAXES	42,000	42,000	46,926	112%
SUBTOTAL	7,332,527	7,332,527	4,693,766	64%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
BUILDING PERMITS	361,989	361,989	130,664	36%
FRANCHISE FEES	382,000	382,000	117,446	31%
SUBTOTAL	743,989	743,989	248,110	33%
<u>INTERGOVERNMENTAL REVENUE</u>				
STATE-SHARED REVENUES	1,051,829	1,051,829	297,481	28%
GRANTS	11,070	13,094	0	0%
SUBTOTAL	1,062,899	1,064,923	297,481	28%
<u>CHARGES FOR SERVICES</u>				
GENERAL GOVERNMENT	60,350	60,350	55,725	92%
PUBLIC SAFETY	322,000	322,000	83,060	26%
PHYSICAL ENVIRONMENT	850,392	850,392	279,553	33%
TRANSPORTATION	0	0	0	0%
CULTURE & RECREATION	102,000	102,000	40,200	39%
OTHER CHARGES FOR SVCS	0	0	0	0%
SUBTOTAL	1,334,742	1,334,742	458,538	34%
<u>FINES & FORFEITURES</u>				
FINES & FORFEITURES	30,000	30,000	13,916	46%
OTHER FINES & FORFEITURES	0	0	100	NA+
SUBTOTAL	30,000	30,000	14,016	47%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	5,000	5,000	1,503	30%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	28,600	28,600	17,386	61%
SUBTOTAL	33,600	33,600	18,889	56%
<u>NON-OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	2,000,000	2,000,000	2,000,000	100%
FUND BALANCE & UNDER COLLECTION	1,384,295	1,384,295	0	0%
SUBTOTAL	3,384,295	3,384,295	2,000,000	59%
GENERAL FUND	13,922,052	13,924,076	7,730,800	56%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 31, 2022

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	41,305	36%	0	0%	36%
OPERATING EXPENDITURES	27,286	13,002	48%	0	0%	48%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	142,546	54,307	38%	0	0%	38%
CITY MANAGER'S OFFICE						
PERSONAL SERVICES	616,471	95,612	16%	0	0%	16%
OPERATING EXPENDITURES	73,753	46,118	63%	10,731	15%	77%
CAPITAL OUTLAY	25,000	32,261	129%	1,310	5%	134%
GRANTS & AIDS	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	715,224	173,991	24%	12,041	2%	26%
DEPUTY CITY CLERK						
PERSONAL SERVICES	138,373	48,035	35%	0	0%	35%
OPERATING EXPENDITURES	71,759	18,433	26%	3,367	5%	30%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	210,132	66,468	32%	3,367	2%	33%
CITY ATTORNEY						
OPERATING EXPENDITURES	186,831	34,525	18%	102,573	55%	73%
TOTAL EXPENDITURES	186,831	34,525	18%	102,573	55%	73%
INFORMATION & TECHNOLOGY SERVICES						
PERSONAL SERVICES	168,161	52,977	32%	0	0%	32%
OPERATING EXPENDITURES	77,840	43,019	55%	2,461	3%	58%
CAPITAL OUTLAY	150,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	396,001	95,996	24%	2,461	1%	25%
FINANCE						
PERSONAL SERVICES	575,896	184,113	32%	0	0%	32%
OPERATING EXPENDITURES	93,192	41,278	44%	1,876	2%	46%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	669,088	225,391	34%	1,876	0%	34%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 31, 2022

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	83,708	33%	0	0%	33%
OPERATING EXPENDITURES	64,183	22,491	35%	2,824	4%	39%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	316,082	106,199	34%	2,824	1%	34%
FACILITIES MAINTENANCE						
PERSONAL SERVICES	550,877	189,049	34%	0	0%	34%
OPERATING EXPENDITURES	200,287	39,076	20%	15,860	8%	27%
CAPITAL OUTLAY	158,574	87,394	55%	0	0%	55%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	909,738	315,519	35%	15,860	2%	36%
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	186,657	37%	0	0%	37%
OPERATING EXPENDITURES	116,637	29,430	25%	18,858	16%	41%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	627,568	216,087	34%	18,858	3%	37%
COMPLIANCE & RISK MANAGEMENT						
PERSONAL SERVICES	303,087	103,331	34%	0	0%	34%
OPERATING EXPENDITURES	38,244	3,308	9%	0	0%	9%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	341,331	106,639	31%	0	0%	31%
CP&D-BEAUTIFICATION BOARD						
OPERATING EXPENDITURES	23,000	7,135	31%	12,045	52%	83%
TOTAL EXPENDITURES	23,000	7,135	31%	12,045	52%	83%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 31, 2022

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	23,376	22%	9,868	9%	31%
CAPITAL OUTLAY	25,000	0	0%	23,379	94%	94%
GRANTS & AIDS	84,000	5,174	6%	0	0%	6%
NON-OPERATING	1,227,196	1,027,195	84%	0	0%	84%
TOTAL EXPENDITURES	1,457,070	1,055,745	72%	33,247	2%	75%
PS-SOLID WASTE DISPOSAL						
OPERATING EXPENDITURES	736,948	183,406	25%	538,771	73%	98%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	736,948	183,406	25%	538,771	73%	98%
PS-PUBLIC WORKS						
PERSONAL SERVICES	616,110	166,596	27%	0	0%	27%
OPERATING EXPENDITURES	320,046	57,651	18%	78,796	25%	43%
CAPITAL OUTLAY	517,000	16,004	3%	0	0%	3%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,453,156	240,251	17%	78,796	5%	22%
BUILDING INSPECTIONS						
PERSONAL SERVICES	194,788	52,695	27%	0	0%	27%
OPERATING EXPENDITURES	61,991	5,321	9%	0	0%	9%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	256,779	58,016	23%	0	0%	23%
APD-PATROL & ADMIN						
PERSONAL SERVICES	2,801,493	1,030,872	37%	0	0%	37%
OPERATING EXPENDITURES	755,641	284,915	38%	120,436	16%	54%
CAPITAL OUTLAY	156,713	23,441	15%	106,320	68%	83%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,713,847	1,339,228	36%	226,756	6%	42%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 31, 2022

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	117,079	31%	0	0%	31%
OPERATING EXPENDITURES	19,701	4,120	21%	0	0%	21%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	393,762	121,199	31%	0	0%	31%
<u>APD-SCHOOL CROSSING GUARDS</u>						
OPERATING EXPENDITURES	29,000	5,364	18%	0	0%	18%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	29,000	5,364	18%	0	0%	18%
<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	167,490	31%	0	0%	31%
OPERATING EXPENDITURES	678,765	197,127	29%	111,501	16%	45%
CAPITAL OUTLAY	74,324	29,324	39%	30,386	41%	80%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,285,473	393,941	31%	141,887	11%	42%
GENERAL FUND	13,924,076	4,799,540	34%	1,191,362	9%	43%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 31, 2022**

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	149,149	24%
PERMITS, FEES & ASSESSMENTS	24,500	24,500	69,821	285%
INTERGOVERNMENTAL REVENUE	290,770	440,770	290,770	66%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	3,500	3,500	6,209	177%
MISCELLANEOUS REVENUE	10,020	10,020	6,575	66%
NON-OPERATING	882,268	882,268	199,238	23%
	1,837,900	1,987,900	721,762	36%
EXPENSES:				
GENERAL GOVERNMENT	85,570	85,570	0	0%
PUBLIC SAFETY	11,050	11,050	0	0%
ECONOMIC ENVIRONMENT	970,030	1,120,030	291,560	26%
PHYSICAL ENVIRONMENT	34,300	34,300	13,950	41%
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	305,510	15%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	118,634	118,634	35,002	30%
OPERATING EXPENDITURES	1,009,252	1,009,252	212,086	21%
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	305,510	15%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 31, 2022

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	149,149	24%
SUBTOTAL	626,842	626,842	149,149	24%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
OTHER CHARGES AND FEES	0	0	51,691	NA+
SPECIAL ASSESSMENTS	24,500	24,500	18,130	74%
SUBTOTAL	24,500	24,500	69,821	285%
<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	290,770	100%
SUBTOTAL	290,770	440,770	290,770	66%
<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	6,209	177%
SUBTOTAL	3,500	3,500	6,209	177%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	420	420	175	42%
RENTALS AND LEASES	9,600	9,600	6,400	67%
CONTRIBUTIONS AND DONATIONS	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	10,020	10,020	6,575	66%
<u>NON-OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN	199,239	199,239	199,238	100%
USE OF FUND BALANCE/UNDERCOLLECTION	683,029	683,029	0	0%
SUBTOTAL	882,268	882,268	199,238	23%
SPECIAL REVENUE FUNDS	1,837,900	1,987,900	721,762	36%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 31, 2022

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	5,950	17%	8,000	23%	41%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	34,300	5,950	17%	8,000	23%	41%
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	35,002	30%	0	0%	30%
OPERATING EXPENDITURES	311,382	113,057	36%	85,079	27%	64%
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	198,638	18%	92,922	8%	26%
SPECIAL REVENUE FUNDS	1,987,900	204,588	10%	100,922	5%	15%

**CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 31, 2022**

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	8	NA+
NON-OPERATING	647,742	647,742	827,957	128%
	<u>647,742</u>	<u>647,742</u>	<u>827,965</u>	<u>128%</u>
EXPENSES:				
GENERAL GOVERNMENT	647,742	647,742	441,813	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%
	<u>647,742</u>	<u>647,742</u>	<u>441,813</u>	<u>68%</u>
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	441,813	68%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	0	0	0	0%
POWER COSTS	0	0	0	0%
	<u>647,742</u>	<u>647,742</u>	<u>441,813</u>	<u>68%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 31, 2022

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	8	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	0	8	NA+
<u>NON OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN-GF	827,957	827,957	827,957	100%
FUND BALANCE & UNDER COLLECTION	(180,215)	(180,215)	0	0%
SUBTOTAL	647,742	647,742	827,957	128%
DEBT SERVICE FUND	647,742	647,742	827,965	128%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 31, 2022

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	750	100%	0	0%	100%
<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	441,813	68%	0	0%	68%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 31, 2022**

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	511,882	57%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	0	0	1	NA+
NON-OPERATING	8,169	8,169	0	0%
	903,182	903,182	511,883	57%
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 JANUARY 31, 2022

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	511,882	58%
GRANTS FROM OTHER LOCAL UNITS	0	0	0	0%
SUBTOTAL	895,013	895,013	511,882	57%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	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%
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	511,883	57%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 31, 2022

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	538,094	61%	350,618	39%	100%
TOTAL EXPENDITURES	888,713	538,094	61%	350,618	39%	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	538,094	60%	356,918	40%	99%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 31, 2022**

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	6,639,139	34%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	373,450	373,450	121,704	33%
NON-OPERATING	1,411,581	1,411,581	0	0%
	21,782,531	26,740,481	6,760,843	25%
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	8,304,723	31%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	21,782,531	26,740,481	8,304,723	31%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	2,002,776	2,002,776	602,091	30%
OPERATING EXPENDITURES	2,010,477	2,010,477	809,155	40%
CAPITAL OUTLAY	3,181,980	8,139,930	1,186,551	15%
DEBT SERVICE	997,564	997,564	701,281	70%
GRANTS AND AIDS	0	0	0	0%
NON-OPERATING	5,127,434	5,127,434	3,738,645	73%
POWER COSTS	8,462,300	8,462,300	1,267,000	15%
	21,782,531	26,740,481	8,304,723	31%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 31, 2022

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	4,843,350	32%
PHYSICAL ENVIRONMENT-WATER	1,825,000	1,825,000	710,841	39%
PHYSICAL ENVIRONMENT-WASTEWATER	2,736,500	2,736,500	1,064,426	39%
PHYSICAL ENVIRONMENT-MOSQUITO	61,000	61,000	20,522	34%
SUBTOTAL	19,622,500	19,622,500	6,639,139	34%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	5,700	5,700	2,065	36%
RENTS & ROYALTIES	32,000	32,000	0	0%
OTHER MISCELLANEOUS REVENUE	335,750	335,750	119,639	36%
SUBTOTAL	373,450	373,450	121,704	33%
<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	6,760,843	25%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 31, 2022

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	351,314	27%	0	0%	27%
OPERATING EXPENDITURES	815,222	235,718	29%	119,265	15%	44%
CAPITAL OUTLAY	2,097,434	166,503	8%	387,478	18%	26%
DEBT SERVICE	0	0	0%	0	0%	0%
NON-OPERATING	3,139,313	3,139,313	100%	0	0%	100%
POWER COSTS	8,462,300	1,267,000	15%	0	0%	15%
TOTAL EXPENDITURES	15,837,337	5,159,848	33%	506,743	3%	36%
<u>WATER UTILITY</u>						
PERSONAL SERVICES	205,391	74,193	36%	0	0%	36%
OPERATING EXPENDITURES	344,231	90,688	26%	57,133	17%	43%
CAPITAL OUTLAY	5,451,305	17,896	0%	481,211	9%	9%
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	419,082	6%	538,344	7%	13%
<u>WASTEWATER UTILITY</u>						
PERSONAL SERVICES	466,604	173,692	37%	0	0%	37%
OPERATING EXPENDITURES	812,023	194,087	24%	110,073	14%	37%
CAPITAL OUTLAY	591,191	38,486	7%	94,977	16%	23%
DEBT SERVICE	727,454	464,976	64%	0	0%	64%
NON-OPERATING	629,332	579,332	92%	0	0%	92%
TOTAL EXPENDITURES	3,226,604	1,450,573	45%	205,050	6%	51%
<u>MOSQUITO CONTROL</u>						
PERSONAL SERVICES	7,713	2,892	37%	0	0%	37%
OPERATING EXPENDITURES	39,001	2,191	6%	0	0%	6%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	45,000	20,000	44%	0	0%	44%
TOTAL EXPENDITURES	91,714	25,083	27%	0	0%	27%
ENTERPRISE FUNDS	26,740,481	7,054,586	26%	1,250,137	5%	31%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 31, 2022**

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	165	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	3,778	1511%
NON-OPERATING	3,517,046	3,517,046	1,738,645	49%
	<u>3,517,296</u>	<u>3,517,296</u>	<u>1,742,588</u>	<u>50%</u>
EXPENSES:				
GENERAL GOVERNMENT	2,680,021	2,680,021	783,063	29%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	837,275	837,275	193,899	23%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	<u>3,517,296</u>	<u>3,517,296</u>	<u>976,962</u>	<u>28%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	2,315,529	2,315,529	633,937	27%
OPERATING EXPENDITURES	806,445	821,445	176,910	22%
CAPITAL OUTLAY	68,000	53,000	11,147	21%
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%
	<u>3,517,296</u>	<u>3,517,296</u>	<u>976,962</u>	<u>28%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 31, 2022

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	165	NA+
SUBTOTAL	0	0	165	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	118	47%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	3,660	NA+
SUBTOTAL	250	250	3,778	1511%
<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	1,738,645	58%
FUND BALANCE & UNDER COLLECTION	514,612	514,612	0	0%
SUBTOTAL	3,517,046	3,517,046	1,738,645	49%
INTERNAL SERVICE FUND	3,517,296	3,517,296	1,742,588	50%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 31, 2022

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	124,080	36%	0	0%	36%
OPERATING EXPENDITURES	43,557	7,113	16%	0	0%	16%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	388,339	131,193	34%	0	0%	34%
<u>FAS / UTILITY BILLING</u>						
PERSONAL SERVICES	351,302	88,822	25%	0	0%	25%
OPERATING EXPENDITURES	145,332	36,654	25%	0	0%	25%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	496,634	125,476	25%	0	0%	25%
<u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u>						
PERSONAL SERVICES	980,114	233,660	24%	0	0%	24%
OPERATING EXPENDITURES	255,854	56,611	22%	16,116	6%	28%
CAPITAL OUTLAY	25,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,260,968	290,271	23%	16,116	1%	24%
<u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u>						
PERSONAL SERVICES	63,024	22,800	36%	0	0%	36%
OPERATING EXPENDITURES	29,475	4,996	17%	0	0%	17%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	92,499	27,796	30%	0	0%	30%
<u>ISF - HUMAN RESOURCES</u>						
PERSONAL SERVICES	39,788	12,953	33%	0	0%	33%
OPERATING EXPENDITURES	581	281	48%	0	0%	48%
TOTAL EXPENDITURES	40,369	13,234	33%	0	0%	33%
<u>ISF - FAS / INFORMATION</u>						
PERSONAL SERVICES	66,890	24,009	36%	0	0%	36%
OPERATING EXPENDITURES	7,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	73,890	24,009	32%	0	0%	32%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JANUARY 31, 2022

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	127,613	27%	0	0%	27%
OPERATING EXPENDITURES	339,646	53,504	16%	1,635	0%	16%
CAPITAL OUTLAY	28,000	0	0%	11,147	40%	40%
TOTAL EXPENDITURES	837,275	181,117	22%	12,782	2%	23%
<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	948,064	27%	28,898	1%	28%

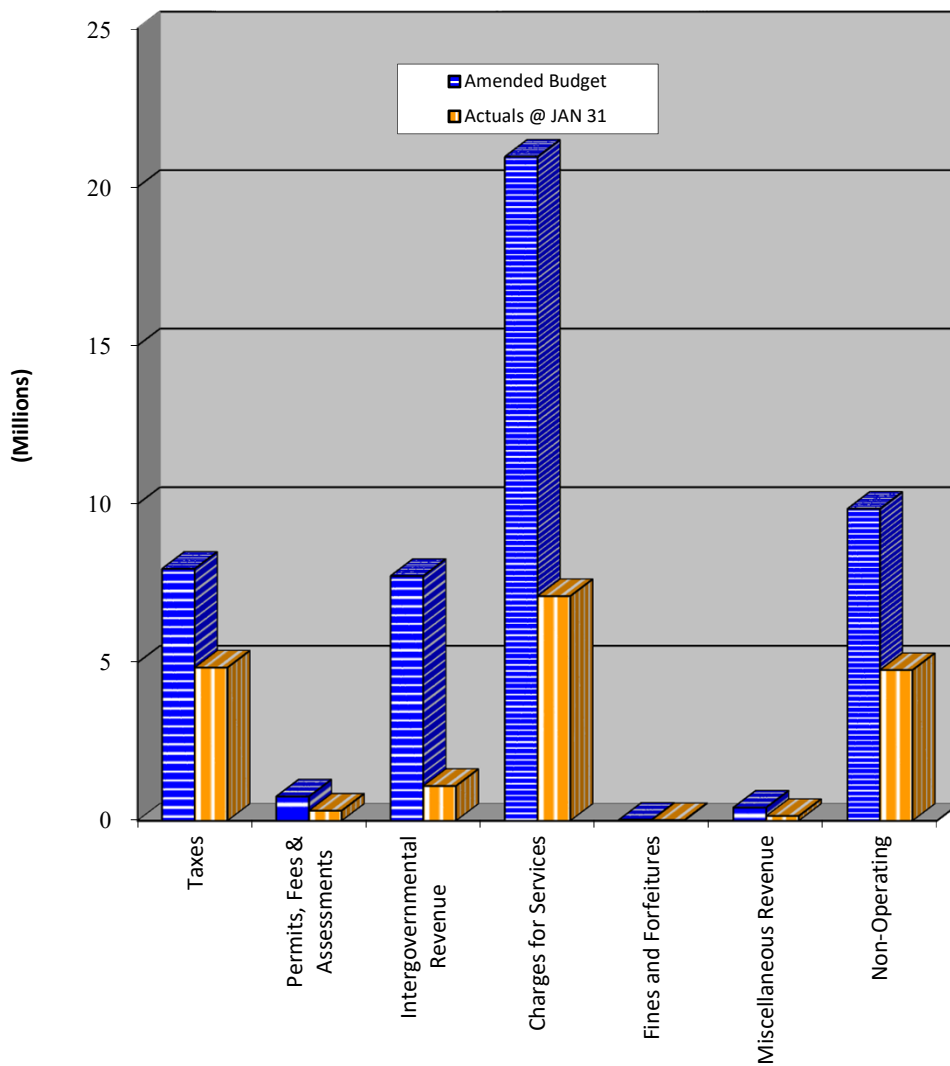
**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JANUARY 31, 2022**

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	4,842,915	61%
PERMITS, FEES & ASSESSMENTS	768,489	768,489	318,096	41%
INTERGOVERNMENTAL	2,623,682	7,733,656	1,100,133	14%
CHARGES FOR SERVICES	20,957,242	20,957,242	7,097,677	34%
FINES AND FORFEITURES	33,500	33,500	20,225	60%
MISCELLANEOUS REVENUE	417,320	417,320	150,955	36%
NON-OPERATING	9,851,101	9,851,101	4,765,840	48%
	42,610,703	47,720,677	18,295,841	38%
EXPENSES:				
GENERAL GOVERNMENT	9,409,444	9,409,444	3,882,990	41%
PUBLIC SAFETY	4,407,414	4,409,438	1,750,563	40%
ECONOMIC ENVIRONMENT	1,024,030	1,174,030	296,733	25%
PHYSICAL ENVIRONMENT	24,284,093	29,242,043	10,123,461	35%
TRANSPORTATION	1,459,456	1,459,456	325,347	22%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	2,026,266	2,026,266	535,828	26%
	42,610,703	47,720,677	16,914,922	35%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	12,200,804	12,200,804	3,790,549	31%
OPERATING EXPENDITURES	7,581,023	7,598,047	3,293,646	43%
CAPITAL OUTLAY	5,821,038	10,913,988	2,444,072	22%
DEBT SERVICE	1,971,908	1,971,908	1,347,702	68%
GRANTS & AIDS	109,000	109,000	6,113	6%
NON-OPERATING	6,464,630	6,464,630	4,765,840	74%
POWER COSTS	8,462,300	8,462,300	1,267,000	15%
	42,610,703	47,720,677	16,914,922	35%

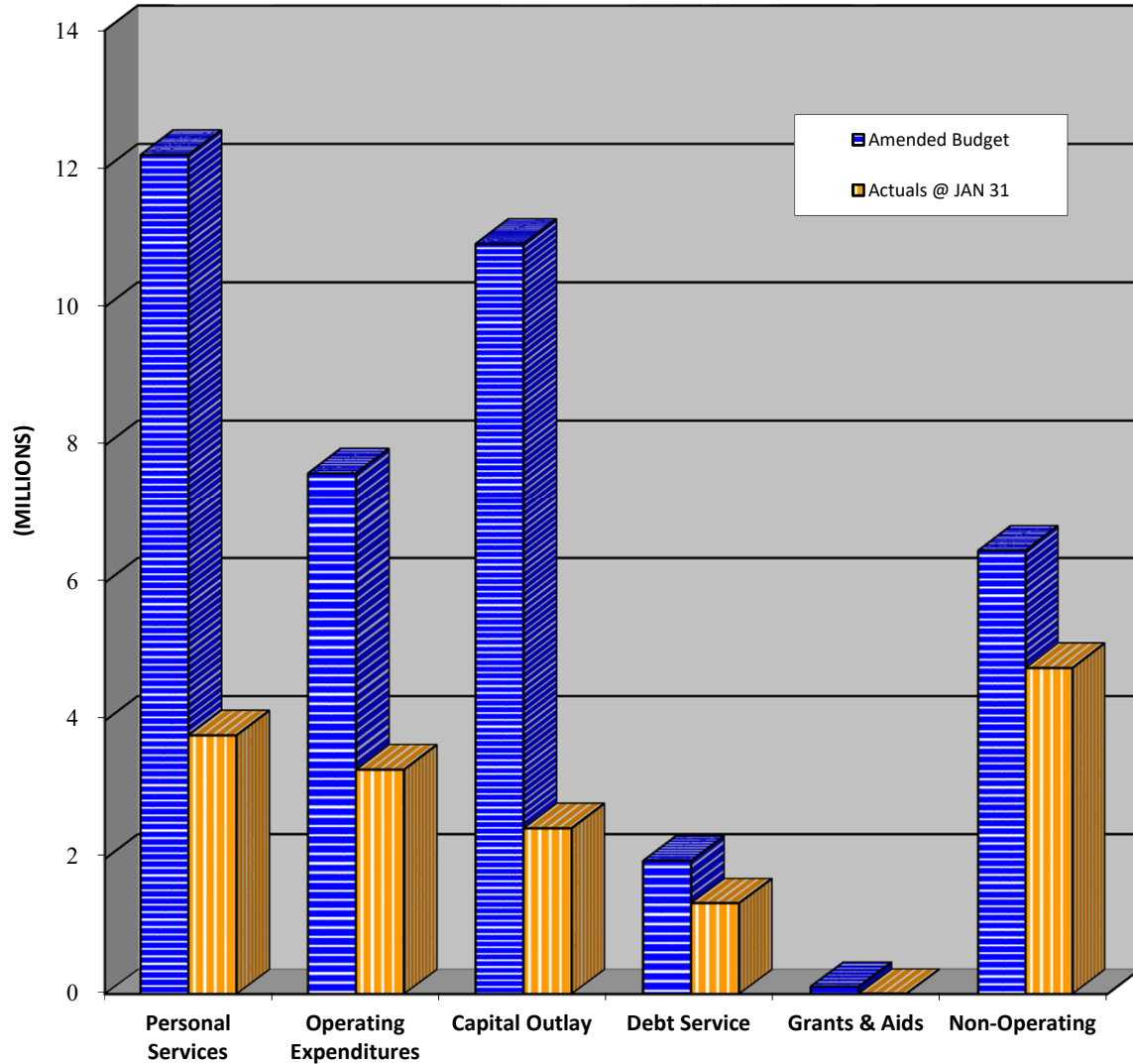
Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 38% of budget for the fiscal year. Taxes are at 61% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (41%); Intergovernmental Revenue (14%); Charges for Services (34%); Fines and Forfeitures (60%); Miscellaneous Revenue (36%); and Non-Operating Revenue (48%).



Expenditures by Major Category All City Funds

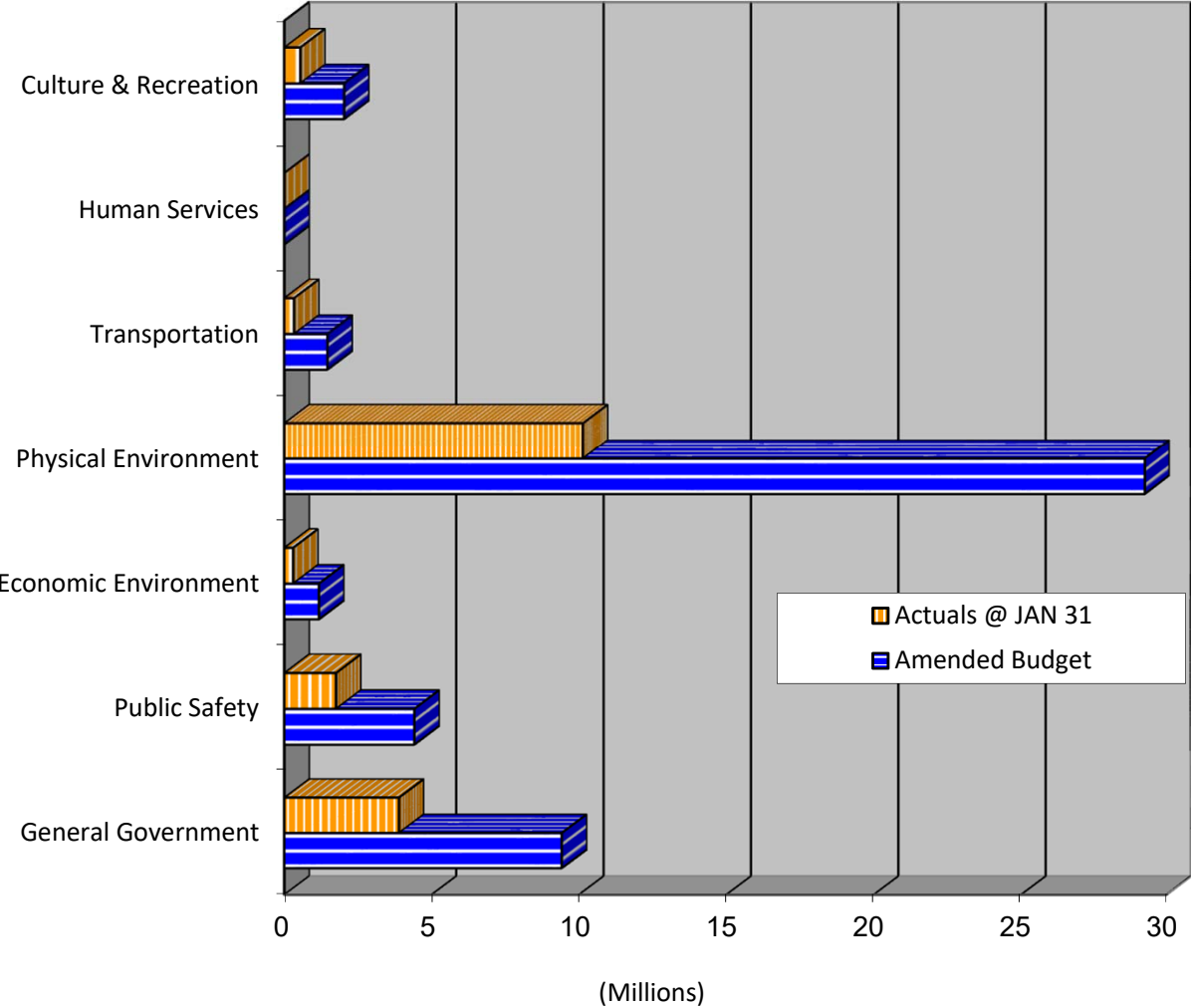
Overall, City expenditures and encumbrances are at 35% of budget for the period. The Personal Services category is at 31% of budget for the fiscal year. The Operating Expenditures category is at 43%, with encumbrances for legal and residential waste collection services of \$641K. Capital Outlay is at 22%, Debt Service is 68%, Grants & Aids is 6% and Non-Operating Expenditures are at 74%. Encumbrances for future expenditures account for 5.4% (aprox. \$2.6m) 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 35% of budget with General Government expenses at 41%, Public Safety at 40%, Economic Environment at 25%, Physical Environment at 35% (Enterprise Funds, Water Collection and Distribution & residential waste collection services), Transportation at 22%, Human Services at 0%, and Culture & Recreation at 26%.



INVESTMENTS AND CASH

Purpose

The purpose of this section is to report the City's cash and investment holdings at the end of each month. These funds are managed in accordance with the City's Investment Policies, which are designed to ensure the prudent management of public funds, the availability of operating and capital funds when needed, and an investment return competitive with comparable funds and financial market indices.

Investment Objectives

The foremost objective of the City's investment program is the safety of the principal of those funds within the portfolios. The portfolio is managed in a manner that funds are available to meet reasonably anticipated cash flow requirements in an orderly manner. The portfolio is designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. However, return on investment is insignificant in comparison to the safety and liquidity objectives described above. The City's core investments are limited to relatively low risk investment instruments in anticipation of earning fair return relative to the risk being assumed.

Defining Principal

Principal, when dealing with investments, can be defined as the original amount invested in a security.

Defining of Portfolio

A portfolio can be defined as various investment instruments possessed by an individual or organization.

Defining Rate of Return on Investment

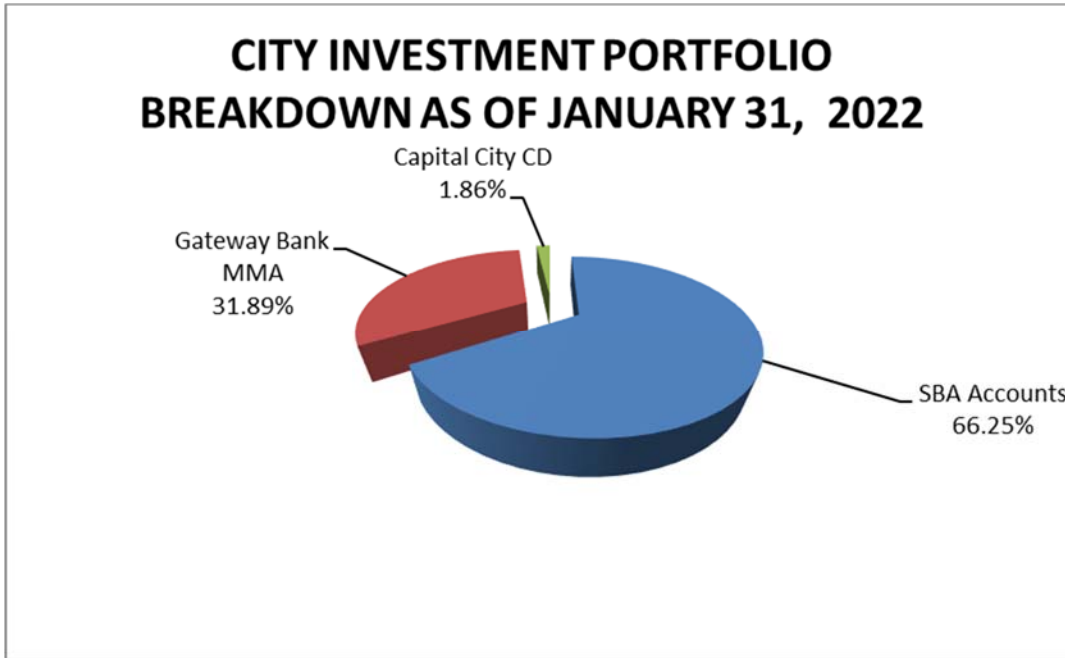
The Rate of Return on Investment refers to the benefits (the profits) to an investor or organization relative to the cost of the initial investment. It is similar to the rate of profit as a measure of profitability.

Conclusion

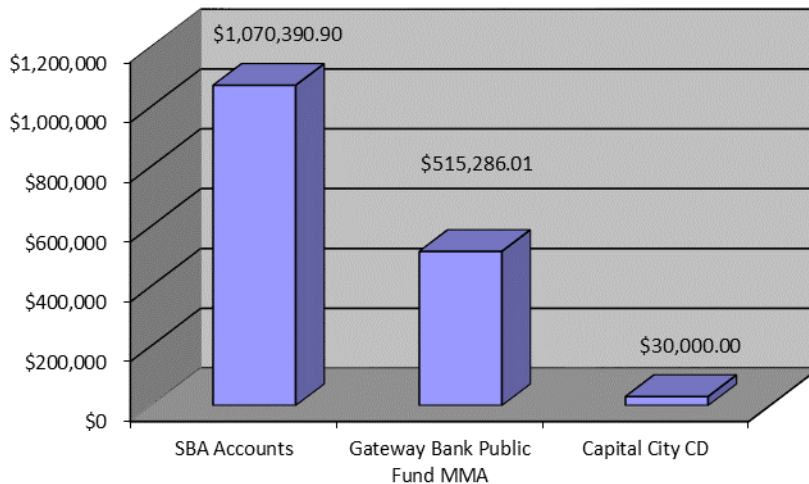
The City's cash and investments are pursuant to Section 218.415, Florida Statutes as well as the City's own adopted Investment Policy. To ensure that the City's funds are effectively managed, the Finance Director and other appropriate staff shall annually complete eight (8) hours of continuing professional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

INVESTMENTS AND CASH

As of January 31, 2022, the City's investment portfolio totaled **\$1,615,676.91**. The portfolio consists of: two State Board of Administration Investment Pool (SBA) accounts, one money market account and a certificate of deposit account. The graphs below illustrate the breakdown, by percentage, of each investment.



INVESTMENTS AS OF JANUARY 31, 2022



INVESTMENTS AND CASH

As of January 31, 2022, 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 **\$23,561,717.41**. 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	January Balance	Percentage of Total
Operating Account	\$16,823,793.45	71.40%
Payroll Account	\$7,861.99	0.03%
CRA Account	\$1,080,407.99	4.59%
Police Forfeiture Account	\$13,068.76	0.06%
Series 2016 Repayment Account	\$1,130,649.76	4.80%
Deposit Account	\$1,857,449.17	7.88%
Explorer Account	\$5,139.29	0.02%
Heritage Oaks Account	\$8,429.40	0.04%
SRF Repayment Account	\$155,541.86	0.66%
ARPA Account	\$2,479,375.74	10.52%
TOTAL	\$23,561,717.41	100.00%