

CITY OF ALACHUA



FISCAL ANALYSIS REPORT FISCAL YEAR 2021-2022 THROUGH MARCH 31, 2022

APRIL 25, 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 - 50.0%.**
- **Encumbrances: Funds committed for future expenses.**

ALL FUNDS SUMMARY



	FY 21/22 AMENDED BUDGET	PERCENT OF TOTAL BUDGET
GENERAL FUND	13,933,763	28.64%
SPECIAL REVENUE FUNDS	1,987,900	4.09%
DEBT SERVICE FUND	647,742	1.33%
CAPITAL PROJECTS FUNDS	1,824,796	3.75%
ENTERPRISE FUNDS	26,740,481	54.96%
INTERNAL SERVICE FUND	<u>3,517,296</u>	<u>7.23%</u>
	48,651,978	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 (76%) –**

- Current Revenues: \$ 9.2M (66%)
- Budgeted Balances: \$ 1.4M (10%)

- **Uses of Funding (54%) –**

- Expenses: \$ 6.6M (47%)
- Encumbrances: \$ 925K (7%)

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 (78%) –**

- Current Revenues: \$ 871K (44%)
- Budgeted Balances: \$ 683K (34%)

- **Uses of Funding (18%) –**

- Expenses: \$ 260K (13%)
- Encumbrances: \$ 92K (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 (100%) –**

- Expenses: \$ 648K (100%)
- Encumbrances: \$ ----- (0%)

CAPITAL PROJECTS FUNDS



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

CAPITAL PROJECTS FUNDS



- **Sources of Funding (28%) –**

- Current Revenues: \$ 512K (28%)
- Budgeted Balances: \$ 8K (<1%)

- **Uses of Funding (52%) –**

- Expenses: \$ 791K (43%)
- Encumbrances: \$ 162K (9%)

ENTERPRISE FUNDS



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

ENTERPRISE FUNDS



- **Sources of Funding (42%) –**

- Current Revenues: \$ 9.8M (37%)
- Budgeted Balances: \$ 1.4M (5%)

- **Uses of Funding (41%) –**

- Expenses: \$ 9.8M (37%)
- Encumbrances: \$ 1.2M (4%)

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 (41%) –**

- Expenses: \$ 1.4M (39%)
- Encumbrances: \$ 63K (2%)

ALL FUNDS SUMMARY



- **Amended FY 21/22 Budget = \$ 48,651,978**

- **Sources of Funding (55%) –**
 - Current Revenues: \$ 23.0M (47%)
 - Budgeted Balances: \$ 3.8M (8%)

- **Uses of Funding (45%) –**
 - Expenses: \$ 19.6M (40%)
 - Encumbrances: \$ 2.3M (5%)

INVESTMENTS / CASH HOLDINGS



- **Investment portfolio total = \$ 1,616,211.89**
 - State Board of Administration (SBA) = \$ 1.1M
 - Money Market Account = \$ 515K
 - Certificate of Deposit = \$ 30K

- **Cash holdings total = \$ 23,120,912.79**
 - Operating Account = \$ 16.6M
 - CRA Account = \$ 1.0M
 - Customer Deposit Accounts = \$ 1.9M
 - Series 2016 Repayment Account = \$ 852K
 - SRF Money Market account = \$ 232K
 - ARPA Account = \$ 2.5M
 - Other Accounts = \$ 34K

CONCLUSION



- **Revenues and Expenses Recap**
- **Audit Completed**



City of

ALACHUA

the good life community

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

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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 MARCH 31, 2022**

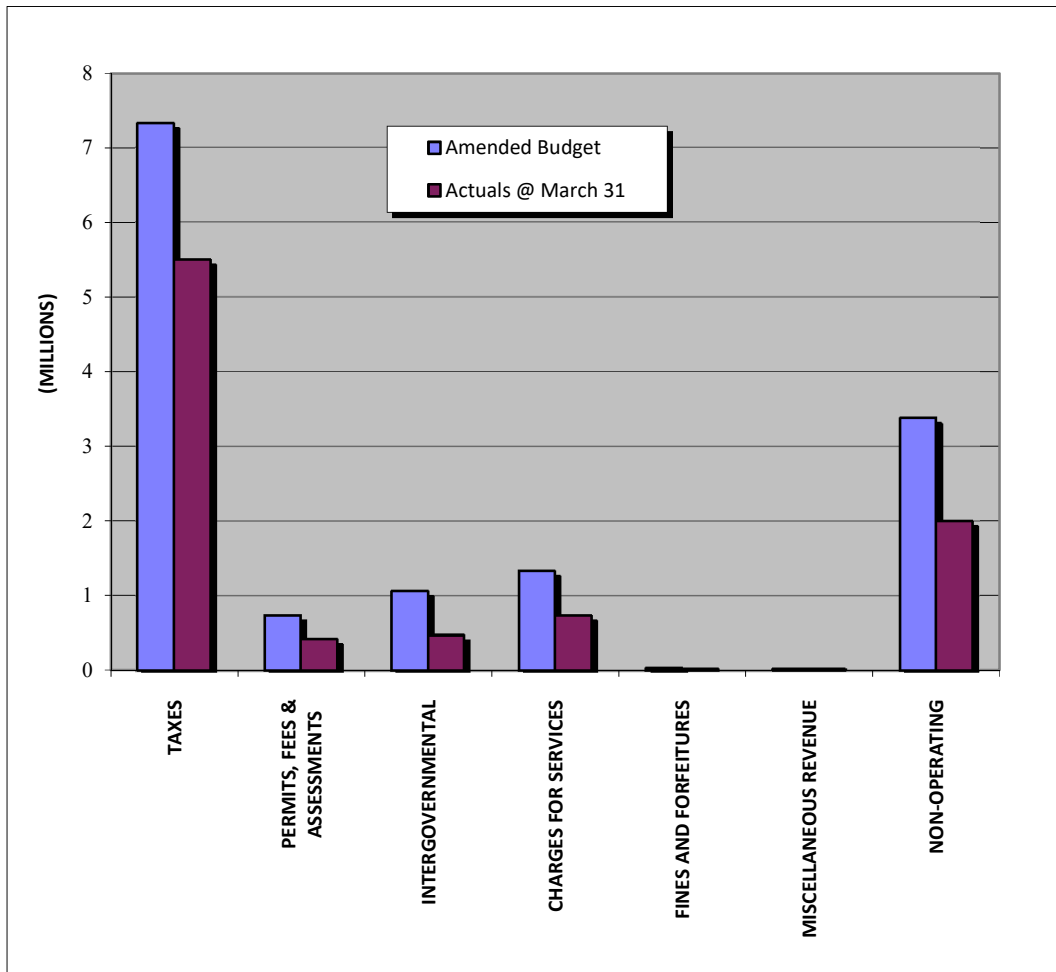
GENERAL FUND

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	5,507,063	75%
PERMITS, FEES & ASSESSMENTS	743,989	743,989	421,719	57%
INTERGOVERNMENTAL	1,062,899	1,064,923	478,477	45%
CHARGES FOR SERVICES	1,334,742	1,334,742	738,288	55%
FINES AND FORFEITURES	30,000	39,687	24,624	62%
MISCELLANEOUS REVENUE	33,600	33,600	25,018	74%
NON-OPERATING	3,384,295	3,384,295	2,000,000	59%
	13,922,052	13,933,763	9,195,189	66%
EXPENSES:				
GENERAL GOVERNMENT	5,996,111	6,217,725	3,308,088	53%
PUBLIC SAFETY	4,396,364	4,408,075	2,353,487	53%
ECONOMIC ENVIRONMENT	54,000	54,000	5,173	10%
PHYSICAL ENVIRONMENT	736,948	736,948	722,177	98%
TRANSPORTATION	1,453,156	1,231,542	418,095	34%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	1,285,473	1,285,473	713,763	56%
	13,922,052	13,933,763	7,520,783	54%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	7,763,865	7,763,865	3,617,242	47%
OPERATING EXPENDITURES	3,740,380	3,752,091	2,497,203	67%
CAPITAL OUTLAY	1,106,611	884,997	353,969	40%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	84,000	84,000	25,174	30%
NON-OPERATING	1,227,196	1,448,810	1,027,195	71%
POWER COSTS	0	0	0	0%
	13,922,052	13,933,763	7,520,783	54%

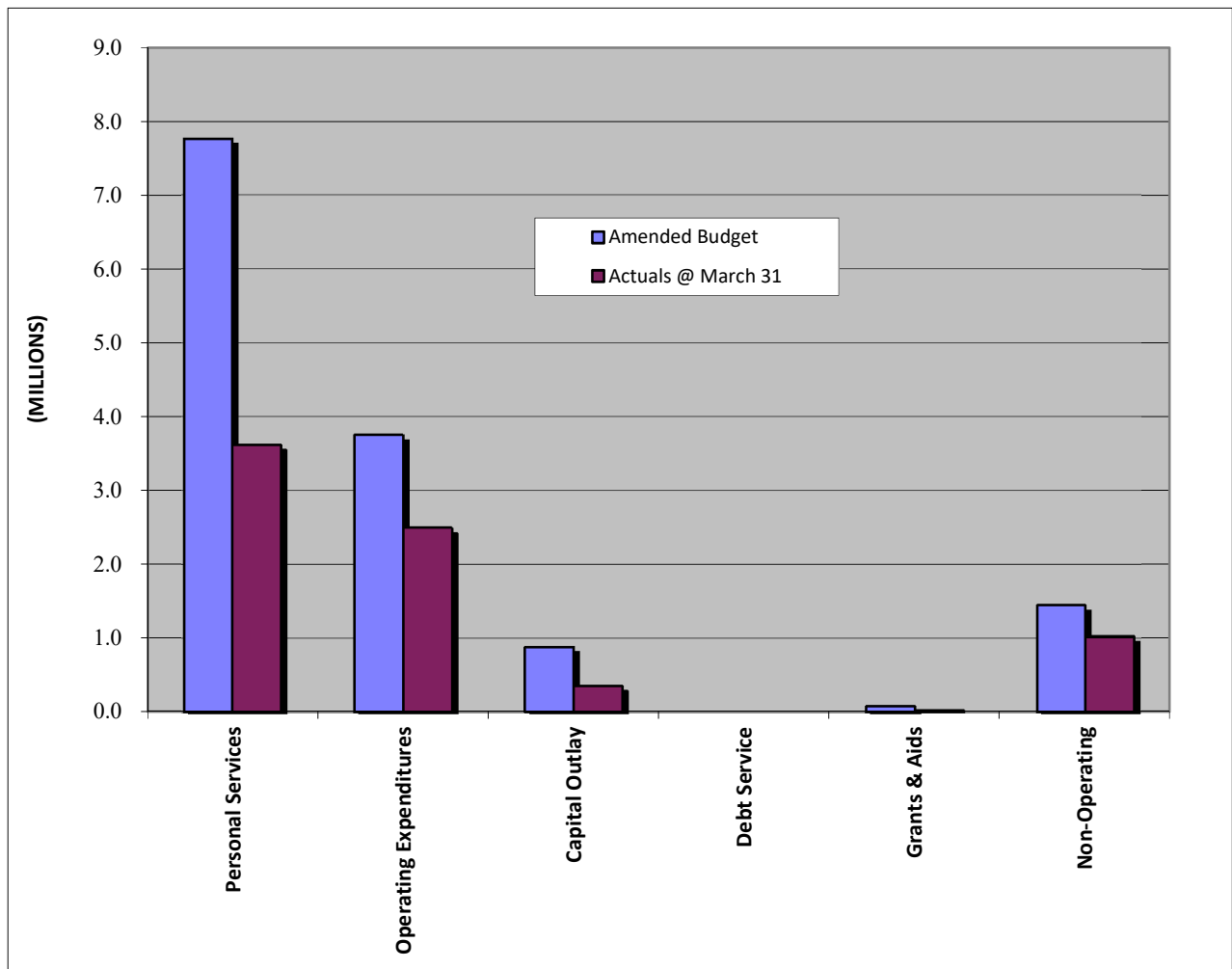
Revenues by Major Category General Fund

As of March 31, 2022, the City of Alachua collected 66% of budgeted General Fund revenues. Tax collections are at 75%. 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 57%. The Intergovernmental Revenues are at 45%. Charges for Services are at 55%, Fines & Forfeitures are at 62%, Miscellaneous Revenues are at 74% and Non-Operating Revenues are at 59%.



Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 54%. Personal Services are at 47% with Operating Expenditures at 67%. The Capital Outlay category is at 40%, Grants & Aids are 30% and Non-Operating expenditures are at 71%. Encumbrances for legal and residential waste collection account for 7% of the expense line total (\$498K).



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

GENERAL FUND REVENUES

REVENUE SOURCE	FY 21/22 APPROVED BUDGET	FY 21/22 AMENDED BUDGET	YEAR TO DATE FY 21/22	PERCENT COLLECTED
<u>TAXES</u>				
AD VALOREM TAXES	5,068,089	5,068,089	4,533,770	89%
LOCAL OPTION FUEL TAXES	282,438	282,438	126,796	45%
UTILITY SERVICES TAXES	1,600,000	1,600,000	668,419	42%
COMMUNICATIONS SERVICES TAXES	340,000	340,000	130,348	38%
LOCAL BUSINESS TAXES	42,000	42,000	47,730	114%
SUBTOTAL	7,332,527	7,332,527	5,507,063	75%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
BUILDING PERMITS	361,989	361,989	226,190	62%
FRANCHISE FEES	382,000	382,000	195,529	51%
SUBTOTAL	743,989	743,989	421,719	57%
<u>INTERGOVERNMENTAL REVENUE</u>				
STATE-SHARED REVENUES	1,051,829	1,051,829	478,477	45%
GRANTS	11,070	13,094	0	0%
SUBTOTAL	1,062,899	1,064,923	478,477	45%
<u>CHARGES FOR SERVICES</u>				
GENERAL GOVERNMENT	60,350	60,350	101,605	168%
PUBLIC SAFETY	322,000	322,000	142,030	44%
PHYSICAL ENVIRONMENT	850,392	850,392	420,283	49%
TRANSPORTATION	0	0	0	0%
CULTURE & RECREATION	102,000	102,000	74,370	73%
OTHER CHARGES FOR SVCS	0	0	0	0%
SUBTOTAL	1,334,742	1,334,742	738,288	55%
<u>FINES & FORFEITURES</u>				
FINES & FORFEITURES	30,000	30,000	24,424	81%
OTHER FINES & FORFEITURES	0	9,687	200	2%
SUBTOTAL	30,000	39,687	24,624	62%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	5,000	5,000	2,599	52%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	28,600	28,600	22,419	78%
SUBTOTAL	33,600	33,600	25,018	74%
<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	13,933,763	9,195,189	66%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	59,347	51%	0	0%	51%
OPERATING EXPENDITURES	27,286	14,695	54%	0	0%	54%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	142,546	74,042	52%	0	0%	52%
CITY MANAGER'S OFFICE						
PERSONAL SERVICES	616,471	142,478	23%	0	0%	23%
OPERATING EXPENDITURES	73,753	65,921	89%	20,235	27%	117%
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	240,660	34%	21,545	3%	37%
DEPUTY CITY CLERK						
PERSONAL SERVICES	138,373	69,954	51%	0	0%	51%
OPERATING EXPENDITURES	71,759	21,309	30%	3,367	5%	34%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	210,132	91,263	43%	3,367	2%	45%
CITY ATTORNEY						
OPERATING EXPENDITURES	186,831	57,725	31%	79,373	42%	73%
TOTAL EXPENDITURES	186,831	57,725	31%	79,373	42%	73%
INFORMATION & TECHNOLOGY SERVICES						
PERSONAL SERVICES	168,161	76,924	46%	0	0%	46%
OPERATING EXPENDITURES	77,840	65,224	84%	5,215	7%	90%
CAPITAL OUTLAY	150,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	396,001	142,148	36%	5,215	1%	37%
FINANCE						
PERSONAL SERVICES	575,896	265,676	46%	0	0%	46%
OPERATING EXPENDITURES	93,192	60,498	65%	1,876	2%	67%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	669,088	326,174	49%	1,876	0%	49%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	122,574	49%	0	0%	49%
OPERATING EXPENDITURES	64,183	29,259	46%	7,384	12%	57%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	316,082	151,833	48%	7,384	2%	50%
FACILITIES MAINTENANCE						
PERSONAL SERVICES	550,877	259,279	47%	0	0%	47%
OPERATING EXPENDITURES	200,287	60,850	30%	13,616	7%	37%
CAPITAL OUTLAY	158,574	87,394	55%	0	0%	55%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	909,738	407,523	45%	13,616	1%	46%
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	265,321	52%	0	0%	52%
OPERATING EXPENDITURES	116,637	62,311	53%	22,373	19%	73%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	627,568	327,632	52%	22,373	4%	56%
COMPLIANCE & RISK MANAGEMENT						
PERSONAL SERVICES	303,087	151,079	50%	0	0%	50%
OPERATING EXPENDITURES	38,244	4,377	11%	3,834	10%	21%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	341,331	155,456	46%	3,834	0%	47%
CP&D-BEAUTIFICATION BOARD						
OPERATING EXPENDITURES	23,000	9,865	43%	9,315	41%	83%
TOTAL EXPENDITURES	23,000	9,865	43%	9,315	41%	83%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	1,375	10%	0	0%	10%
OPERATING EXPENDITURES	106,800	29,995	28%	53,791	50%	78%
CAPITAL OUTLAY	25,000	0	0%	23,379	94%	94%
GRANTS & AIDS	84,000	25,174	30%	0	0%	30%
NON-OPERATING	1,448,810	1,027,195	71%	0	0%	71%
TOTAL EXPENDITURES	1,678,684	1,083,739	65%	77,170	5%	69%
PS-SOLID WASTE DISPOSAL						
OPERATING EXPENDITURES	736,948	303,133	41%	419,044	57%	98%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	736,948	303,133	41%	419,044	57%	98%
PS-PUBLIC WORKS						
PERSONAL SERVICES	616,110	239,086	39%	0	0%	39%
OPERATING EXPENDITURES	320,046	79,195	25%	79,660	25%	50%
CAPITAL OUTLAY	295,386	16,004	5%	4,150	1%	7%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,231,542	334,285	27%	83,810	7%	34%
BUILDING INSPECTIONS						
PERSONAL SERVICES	194,788	76,720	39%	0	0%	39%
OPERATING EXPENDITURES	61,991	10,036	16%	0	0%	16%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	256,779	86,756	34%	0	0%	34%
APD-PATROL & ADMIN						
PERSONAL SERVICES	2,801,493	1,477,971	53%	0	0%	53%
OPERATING EXPENDITURES	765,328	385,543	50%	93,804	12%	63%
CAPITAL OUTLAY	156,713	129,761	83%	0	0%	83%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,723,534	1,993,275	54%	93,804	3%	56%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	161,182	43%	0	0%	43%
OPERATING EXPENDITURES	19,701	9,332	47%	0	0%	47%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	393,762	170,514	43%	0	0%	43%
<u>APD-SCHOOL CROSSING GUARDS</u>						
OPERATING EXPENDITURES	29,000	9,138	32%	0	0%	32%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	29,000	9,138	32%	0	0%	32%
<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	248,276	47%	0	0%	47%
OPERATING EXPENDITURES	678,765	322,488	48%	83,289	12%	60%
CAPITAL OUTLAY	74,324	59,710	80%	0	0%	80%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,285,473	630,474	49%	83,289	6%	56%
GENERAL FUND	13,933,763	6,595,768	47%	925,015	7%	54%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 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	290,744	46%
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	7,059	202%
MISCELLANEOUS REVENUE	10,020	10,020	13,782	138%
NON-OPERATING	882,268	882,268	199,238	23%
	1,837,900	1,987,900	871,414	44%
EXPENSES:				
GENERAL GOVERNMENT	85,570	85,570	700	1%
PUBLIC SAFETY	11,050	11,050	0	0%
ECONOMIC ENVIRONMENT	970,030	1,120,030	334,323	30%
PHYSICAL ENVIRONMENT	34,300	34,300	16,450	48%
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	351,473	18%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	118,634	118,634	47,038	40%
OPERATING EXPENDITURES	1,009,252	1,009,252	246,013	24%
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	351,473	18%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	290,744	46%
SUBTOTAL	626,842	626,842	290,744	46%
<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	7,059	202%
SUBTOTAL	3,500	3,500	7,059	202%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	420	420	282	67%
RENTALS AND LEASES	9,600	9,600	13,500	141%
CONTRIBUTIONS AND DONATIONS	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	10,020	10,020	13,782	138%
<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	871,414	44%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	700	1%	0	0%	1%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	85,570	700	1%	0	0%	1%
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	7,950	23%	8,500	25%	48%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	34,300	7,950	23%	8,500	25%	48%
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	47,038	40%	0	0%	40%
OPERATING EXPENDITURES	311,382	153,603	49%	75,260	24%	73%
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	251,220	22%	83,103	7%	30%
SPECIAL REVENUE FUNDS	1,987,900	259,870	13%	91,603	5%	18%

**CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	42	NA+
NON-OPERATING	647,742	647,742	827,957	128%
	<u>647,742</u>	<u>647,742</u>	<u>827,999</u>	<u>128%</u>
EXPENSES:				
GENERAL GOVERNMENT	647,742	647,742	647,741	100%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	0	0	0	0%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	<u>647,742</u>	<u>647,742</u>	<u>647,741</u>	<u>100%</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	647,741	100%
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>647,741</u>	<u>100%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	42	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	0	42	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	 827,999	 128%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	646,991	100%	0	0%	100%
TOTAL EXPENDITURES	646,992	646,991	100%	0	0%	100%
DEBT SERVICE FUND	647,742	647,741	100%	0	0%	100%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 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	1,595,013	511,882	32%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	0	0	1	NA+
NON-OPERATING	8,169	229,783	0	0%
	903,182	1,824,796	511,883	28%
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	888,713	100%
TRANSPORTATION	6,300	927,914	62,300	7%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	3,843	3,843	1,947	51%
	903,182	1,824,796	952,960	52%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	14,469	70,469	64,247	91%
CAPITAL OUTLAY	888,713	1,754,327	888,713	51%
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	1,824,796	952,960	52%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	706,300	0	0%
STATE GRANTS	888,713	888,713	511,882	58%
GRANTS FROM OTHER LOCAL UNITS	0	0	0	0%
SUBTOTAL	895,013	1,595,013	511,882	32%
<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	221,614	0	0%
USE OF FUND BALANCE	8,169	8,169	0	0%
SUBTOTAL	8,169	229,783	0	0%
CAPITAL PROJECTS FUNDS	903,182	1,824,796	511,883	28%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	1,947	51%	0	0%	51%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,843	1,947	51%	0	0%	51%
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%
CDBG - NEIGHBORHOOD REVITALIZATION						
OPERATING EXPENDITURES	56,000	11,554	21%	44,446	79%	100%
CAPITAL OUTLAY	865,614	0	0%	0	0%	0%
TOTAL EXPENDITURES	921,614	11,554	1%	44,446	5%	6%
MILL CREEK SINK FUND						
OPERATING EXPENDITURES	0	0	0%	0	0%	0%
CAPITAL OUTLAY	888,713	777,522	87%	111,191	13%	100%
TOTAL EXPENDITURES	888,713	777,522	87%	111,191	13%	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	1,824,796	791,023	43%	161,937	9%	52%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 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	9,664,568	49%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	373,450	373,450	181,282	49%
NON-OPERATING	1,411,581	1,411,581	0	0%
	21,782,531	26,740,481	9,845,850	37%
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	11,023,023	41%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	21,782,531	26,740,481	11,023,023	41%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	2,002,776	2,002,776	884,428	44%
OPERATING EXPENDITURES	2,010,477	2,010,477	1,092,955	54%
CAPITAL OUTLAY	3,181,980	8,139,930	1,309,314	16%
DEBT SERVICE	997,564	997,564	762,191	76%
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	3,235,490	38%
	21,782,531	26,740,481	11,023,023	41%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	7,016,991	47%
PHYSICAL ENVIRONMENT-WATER	1,825,000	1,825,000	1,058,744	58%
PHYSICAL ENVIRONMENT-WASTEWATER	2,736,500	2,736,500	1,557,986	57%
PHYSICAL ENVIRONMENT-MOSQUITO	61,000	61,000	30,847	51%
SUBTOTAL	19,622,500	19,622,500	9,664,568	49%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	5,700	5,700	2,494	44%
RENTS & ROYALTIES	32,000	32,000	0	0%
OTHER MISCELLANEOUS REVENUE	335,750	335,750	178,788	53%
SUBTOTAL	373,450	373,450	181,282	49%
<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	9,845,850	37%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	520,236	39%	0	0%	39%
OPERATING EXPENDITURES	815,222	374,731	46%	118,399	15%	60%
CAPITAL OUTLAY	2,097,434	305,964	15%	355,784	17%	32%
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	3,235,490	38%	0	0%	38%
TOTAL EXPENDITURES	15,837,337	7,575,734	48%	474,183	3%	51%
<u>WATER UTILITY</u>						
PERSONAL SERVICES	205,391	114,790	56%	0	0%	56%
OPERATING EXPENDITURES	344,231	127,071	37%	64,026	19%	56%
CAPITAL OUTLAY	5,451,305	71,534	1%	435,673	8%	9%
DEBT SERVICE	270,110	266,760	99%	0	0%	99%
NON-OPERATING	1,313,789	0	0%	0	0%	0%
TOTAL EXPENDITURES	7,584,826	580,155	8%	499,699	7%	14%
<u>WASTEWATER UTILITY</u>						
PERSONAL SERVICES	466,604	246,510	53%	0	0%	53%
OPERATING EXPENDITURES	812,023	290,468	36%	115,907	14%	50%
CAPITAL OUTLAY	591,191	52,095	9%	88,264	15%	24%
DEBT SERVICE	727,454	495,431	68%	0	0%	68%
NON-OPERATING	629,332	579,332	92%	0	0%	92%
TOTAL EXPENDITURES	3,226,604	1,663,836	52%	204,171	6%	58%
<u>MOSQUITO CONTROL</u>						
PERSONAL SERVICES	7,713	2,892	37%	0	0%	37%
OPERATING EXPENDITURES	39,001	2,353	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	25,245	28%	0	0%	28%
ENTERPRISE FUNDS	26,740,481	9,844,970	37%	1,178,053	4%	41%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 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	220	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	3,854	1542%
NON-OPERATING	3,517,046	3,517,046	1,738,645	49%
	<u>3,517,296</u>	<u>3,517,296</u>	<u>1,742,719</u>	<u>50%</u>
EXPENSES:				
GENERAL GOVERNMENT	2,680,021	2,680,021	1,171,749	44%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	837,275	837,275	287,338	34%
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>1,459,087</u>	<u>41%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	2,315,529	2,315,529	899,574	39%
OPERATING EXPENDITURES	806,445	821,445	321,045	39%
CAPITAL OUTLAY	68,000	53,000	11,147	21%
DEBT SERVICE	227,322	227,322	227,321	100%
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>1,459,087</u>	<u>41%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	220	NA+
SUBTOTAL	0	0	220	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	194	78%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	3,660	NA+
SUBTOTAL	250	250	3,854	1542%
<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	1,742,719	50%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	175,256	51%	0	0%	51%
OPERATING EXPENDITURES	43,557	11,951	27%	0	0%	27%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	388,339	187,207	48%	0	0%	48%
<u>FAS / UTILITY BILLING</u>						
PERSONAL SERVICES	351,302	130,024	37%	0	0%	37%
OPERATING EXPENDITURES	145,332	70,982	49%	0	0%	49%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	496,634	201,006	40%	0	0%	40%
<u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u>						
PERSONAL SERVICES	980,114	327,610	33%	0	0%	33%
OPERATING EXPENDITURES	255,854	86,313	34%	41,769	16%	50%
CAPITAL OUTLAY	25,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,260,968	413,923	33%	41,769	3%	36%
<u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u>						
PERSONAL SERVICES	63,024	33,127	53%	0	0%	53%
OPERATING EXPENDITURES	29,475	12,213	41%	0	0%	41%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	92,499	45,340	49%	0	0%	49%
<u>ISF - HUMAN RESOURCES</u>						
PERSONAL SERVICES	39,788	18,622	47%	0	0%	47%
OPERATING EXPENDITURES	581	422	73%	0	0%	73%
TOTAL EXPENDITURES	40,369	19,044	47%	0	0%	47%
<u>ISF - FAS / INFORMATION</u>						
PERSONAL SERVICES	66,890	34,834	52%	0	0%	52%
OPERATING EXPENDITURES	7,000	1,305	19%	0	0%	19%
TOTAL EXPENDITURES	73,890	36,139	49%	0	0%	49%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	180,101	38%	0	0%	38%
OPERATING EXPENDITURES	339,646	74,843	22%	21,247	6%	28%
CAPITAL OUTLAY	28,000	11,147	40%	0	0%	40%
TOTAL EXPENDITURES	837,275	266,091	32%	21,247	3%	34%
<u>DEBT SERVICE FUND - SERIES 2016</u>						
DEBT SERVICE	227,322	227,321	100%	0	0%	100%
TOTAL EXPENDITURES	227,322	227,321	100%	0	0%	100%
<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	1,396,071	40%	63,016	2%	41%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 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	5,797,807	73%
PERMITS, FEES & ASSESSMENTS	768,489	768,489	491,760	64%
INTERGOVERNMENTAL	2,623,682	8,433,656	1,281,129	15%
CHARGES FOR SERVICES	20,957,242	20,957,242	10,402,856	50%
FINES AND FORFEITURES	33,500	43,187	31,683	73%
MISCELLANEOUS REVENUE	417,320	417,320	223,979	54%
NON-OPERATING	9,851,101	10,072,715	4,765,840	47%
	42,610,703	48,651,978	22,995,054	47%

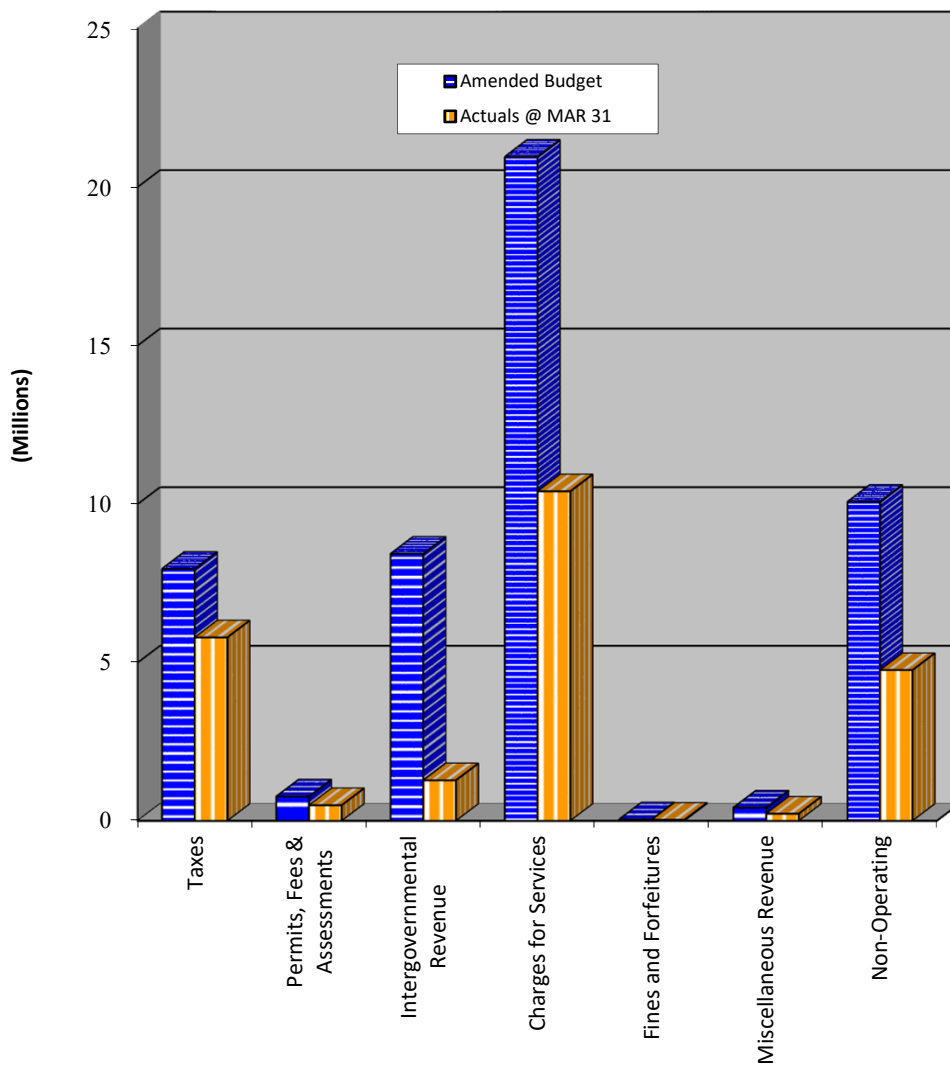
EXPENSES:				
GENERAL GOVERNMENT	9,409,444	9,631,058	5,128,278	53%
PUBLIC SAFETY	4,407,414	4,419,125	2,353,487	53%
ECONOMIC ENVIRONMENT	1,024,030	1,174,030	339,496	29%
PHYSICAL ENVIRONMENT	24,284,093	29,242,043	12,937,701	44%
TRANSPORTATION	1,459,456	2,159,456	480,395	22%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	2,026,266	2,026,266	715,710	35%
	42,610,703	48,651,978	21,955,067	45%

MAJOR EXPENDITURE CATEGORIES:

PERSONAL SERVICES	12,200,804	12,200,804	5,448,282	45%
OPERATING EXPENDITURES	7,581,023	7,663,734	4,221,463	55%
CAPITAL OUTLAY	5,821,038	11,557,988	2,570,986	22%
DEBT SERVICE	1,971,908	1,971,908	1,686,893	86%
GRANTS & AIDS	109,000	109,000	26,113	24%
NON-OPERATING	6,464,630	6,686,244	4,765,840	71%
POWER COSTS	8,462,300	8,462,300	3,235,490	38%
	42,610,703	48,651,978	21,955,067	45%

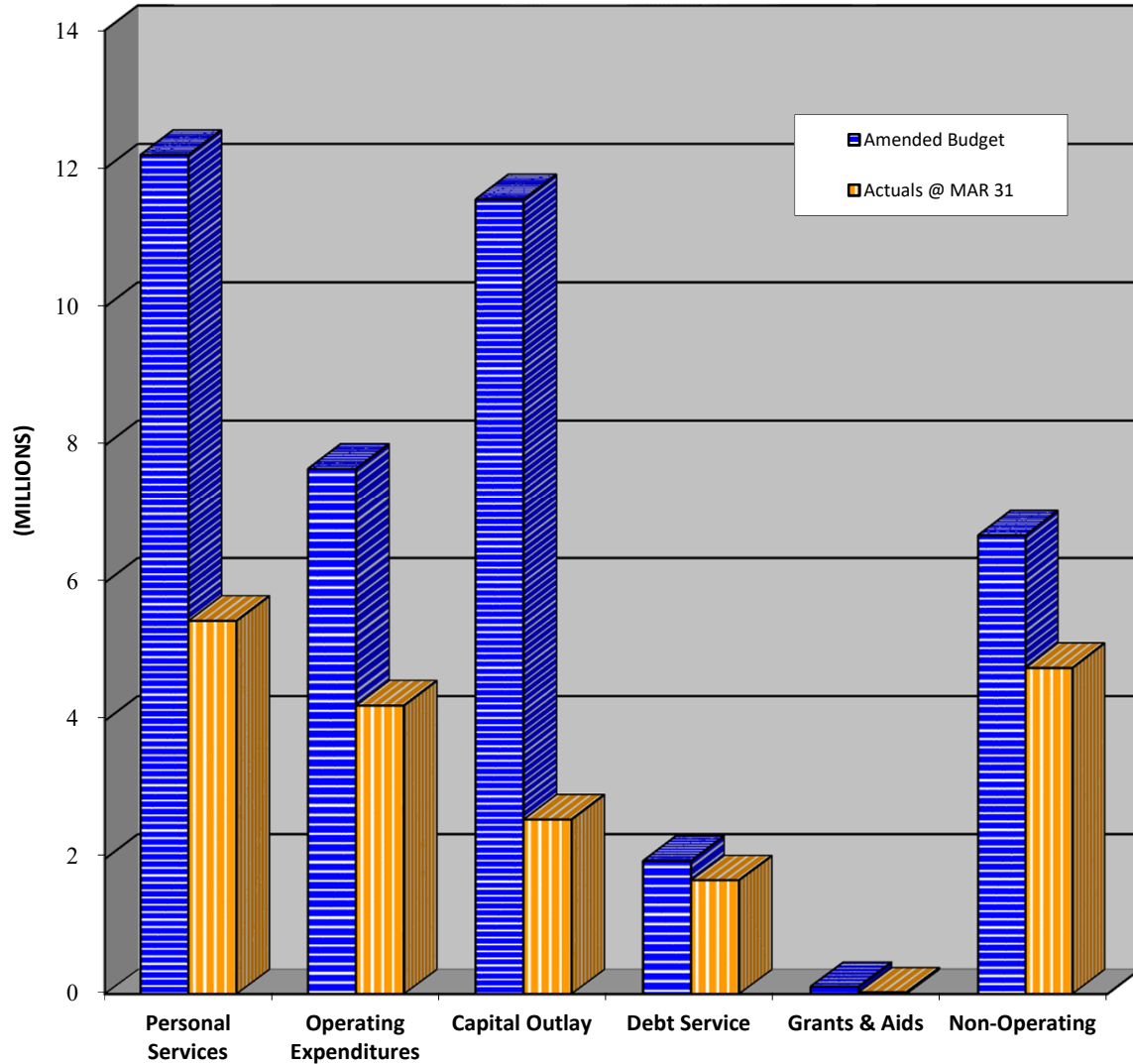
Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 47% of budget for the fiscal year. Taxes are at 73% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (64%); Intergovernmental Revenue (15%); Charges for Services (50%); Fines and Forfeitures (73%); Miscellaneous Revenue (54%); and Non-Operating Revenue (47%).



Expenditures by Major Category All City Funds

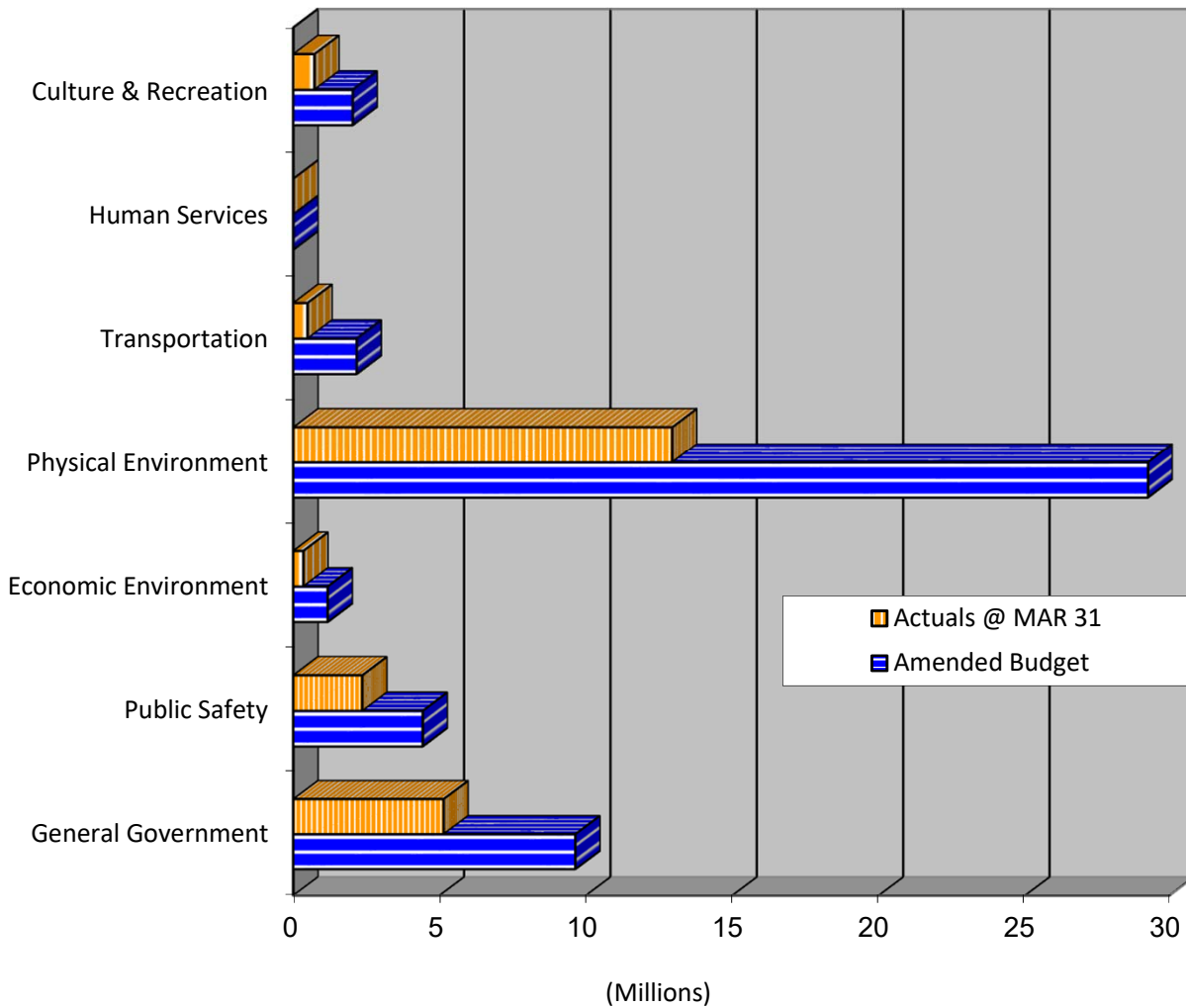
Overall, City expenditures and encumbrances are at 45% of budget for the period. The Personal Services category is at 45% of budget for the fiscal year. The Operating Expenditures category is at 55%, with encumbrances for legal and residential waste collection services of \$498K. Capital Outlay is at 22%, Debt Service is 86%, Grants & Aids is 24% and Non-Operating Expenditures are at 71%. Encumbrances for future expenditures account for 4.7% (aprox. \$2.3M) 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 45% of budget with General Government expenses at 53%, Public Safety at 53%, Economic Environment at 29%, Physical Environment at 44% (Enterprise Funds, Water Collection and Distribution & residential waste collection services), Transportation at 22%, Human Services at 0%, and Culture & Recreation at 35%.



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

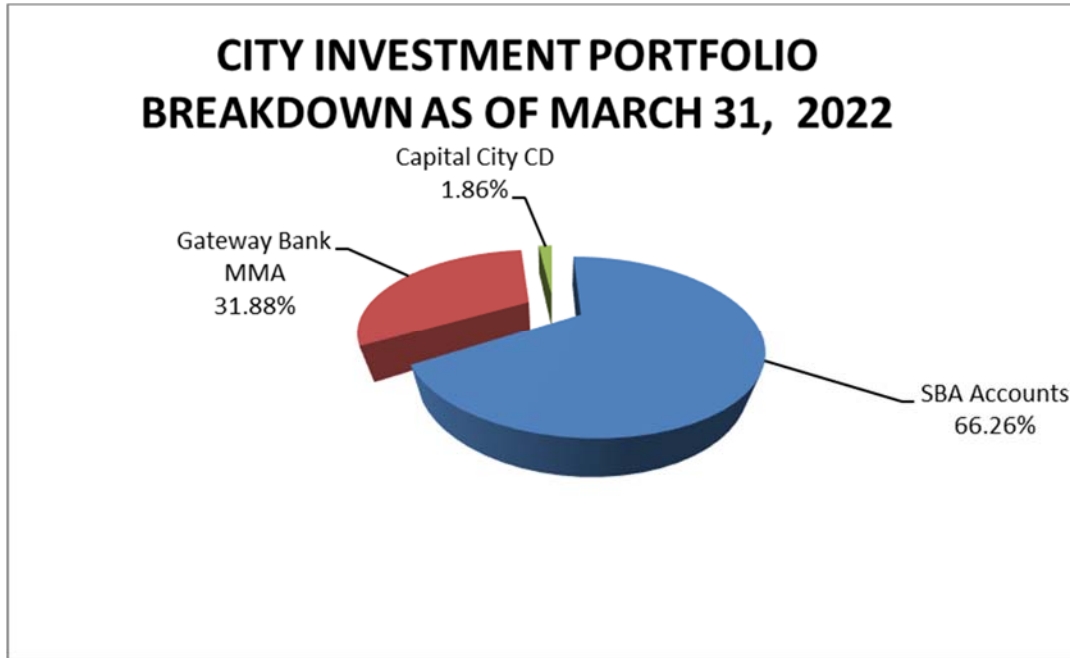
The Rate of Return on Investment refers to the benefits (the profits) to an investor or organization relative to the cost of the initial investment. It is similar to the rate of profit as a measure of profitability.

Conclusion

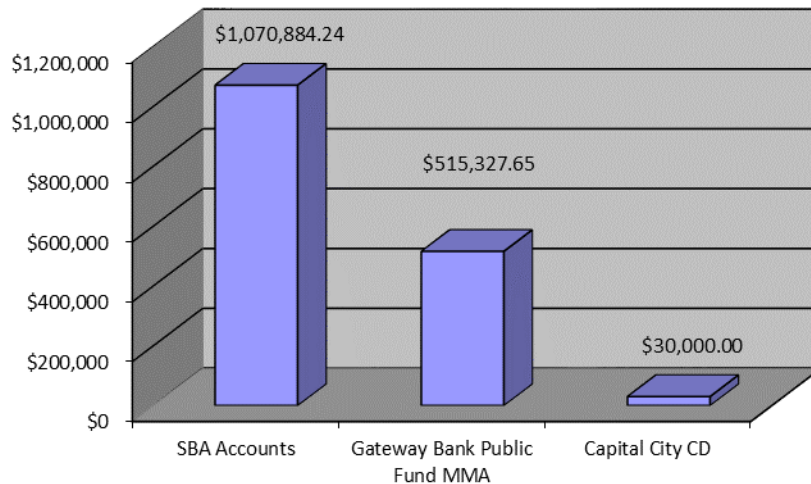
The City's cash and investments are pursuant to Section 218.415, Florida Statutes as well as the City's own adopted Investment Policy. To ensure that the City's funds are effectively managed, the Finance Director and other appropriate staff shall annually complete eight (8) hours of continuing professional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

INVESTMENTS AND CASH

As of March 31, 2022, the City's investment portfolio totaled \$1,616,211.89. 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 MARCH 31, 2022



INVESTMENTS AND CASH

As of March 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 **\$23,120,912.79**. 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.
- Savannah Station Phase 2A Surety Account: This account is for funds related to the completion of improvements to the Savannah Station subdivision Phase 2A.

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

Bank Account	March Balance	Percentage of Total
Operating Account	\$16,563,052.76	71.64%
Payroll Account	\$7,861.99	0.03%
CRA Account	\$1,046,837.82	4.53%
Police Forfeiture Account	\$13,070.35	0.06%
Series 2016 Repayment Account	\$852,402.31	3.69%
Deposit Account	\$1,906,275.85	8.24%
Explorer Account	\$5,139.29	0.02%
Heritage Oaks Account	\$8,429.40	0.04%
Savannah Station Phase 2A Surety Account	\$6,489.00	0.03%
SRF Repayment Account	\$231,777.88	1.00%
ARPA Account	\$2,479,576.14	10.72%
TOTAL	\$23,120,912.79	100.00%