

CITY OF ALACHUA



FISCAL ANALYSIS REPORT

FISCAL YEAR 2021-2022
THROUGH MAY 31, 2022

JULY 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 - 66.7%.**
- **Encumbrances: Funds committed for future expenses.**

ALL FUNDS SUMMARY



	FY 21/22 AMENDED BUDGET	PERCENT OF TOTAL BUDGET
GENERAL FUND	13,933,763	28.59%
SPECIAL REVENUE FUNDS	2,074,565	4.26%
DEBT SERVICE FUND	647,742	1.33%
CAPITAL PROJECTS FUNDS	1,824,796	3.74%
ENTERPRISE FUNDS	26,740,481	54.86%
INTERNAL SERVICE FUND	<u>3,517,296</u>	<u>7.22%</u>
	48,738,643	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 (86%) –**

- Current Revenues: \$ 10.6M (76%)
- Budgeted Balances: \$ 1.4M (10%)

- **Uses of Funding (66%) –**

- Expenses: \$ 8.3M (60%)
- Encumbrances: \$ 897K (6%)

SPECIAL REVENUE FUNDS



- **Primary Revenue Source: Intergovernmental Revenue**
- **Programs Funded:**
 - Law Enforcement Training
 - Tree Bank
 - APD Explorers
 - T K Basin
 - Wild Spaces Public Places
 - Children's Trust
 - Donation
 - Community Redevelopment Agency (CRA)

SPECIAL REVENUE FUNDS



- **Sources of Funding (82%) –**

- Current Revenues: \$ 1.0M (49%)
- Budgeted Balances: \$ 683K (33%)

- **Uses of Funding (23%) –**

- Expenses: \$ 372K (18%)
- Encumbrances: \$ 112K (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 (32%) –**

- Current Revenues: \$ 577K (32%)
- Budgeted Balances: \$ 8K (<1%)

- **Uses of Funding (52%) –**

- Expenses: \$ 844K (46%)
- Encumbrances: \$ 109K (6%)

ENTERPRISE FUNDS



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

ENTERPRISE FUNDS



- **Sources of Funding (55%) –**

- Current Revenues: \$13.3M (50%)
- Budgeted Balances: \$ 1.4M (5%)

- **Uses of Funding (51%) –**

- Expenses: \$12.6M (47%)
- Encumbrances: \$ 1.1M (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 (77%) –**

- Current Revenues: \$ 2.2M (62%)
- Balances: \$ 515K (15%)

- **Uses of Funding (51%) –**

- Expenses: \$ 1.8M (50%)
- Encumbrances: \$ 43K (1%)

ALL FUNDS SUMMARY



- **Amended FY 21/22 Budget = \$ 48,738,643**

- **Sources of Funding (66%) –**
 - Current Revenues: \$ 28.5M (58%)
 - Budgeted Balances: \$ 3.8M (8%)

- **Uses of Funding (55%) –**
 - Expenses: \$ 24.6M (51%)
 - Encumbrances: \$ 2.2M (4%)

INVESTMENTS / CASH HOLDINGS



- **Investment portfolio total = \$ 1,617,424.27**
 - State Board of Administration (SBA) = \$ 1.1M
 - Money Market Account = \$ 515K
 - Certificate of Deposit = \$ 30K

- **Cash holdings total = \$ 23,260,572.22**
 - Operating Account = \$ 16.7M
 - CRA Account = \$ 954K
 - Customer Deposit Accounts = \$ 1.9M
 - Series 2016 Repayment Account = \$ 852K
 - SRF Money Market account = \$ 79K
 - ARPA Account = \$ 2.5M
 - Other Accounts = \$ 235K

CONCLUSION



- **Revenues and Expenses Recap**
- **FY 2022-2023 Budget**



**FINANCE AND ADMINISTRATIVE SERVICES
FISCAL ANALYSIS
FY 2021-2022
THROUGH MAY 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	13
Debt Service Fund Revenues	14
Debt Service Fund Expenditures by Major Category	15
Capital Projects Funds Summary	16
Capital Projects Funds Revenues	17
Capital Projects Funds Expenditures by Major Category	18
Enterprise Funds Summary	19
Enterprise Funds Revenues	20
Enterprise Funds Expenditures by Major Category	21
Internal Service Fund Summary	22
Internal Service Fund Revenues	23
Internal Service Fund Expenditures by Major Category	24
All City Funds Summary	26
Revenues by Major Category All City Funds	27
Expenditures by Major Category All City Funds	28
Budget Performance by Function All City Funds	29
Investments and Cash	30

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 MAY 31, 2022**

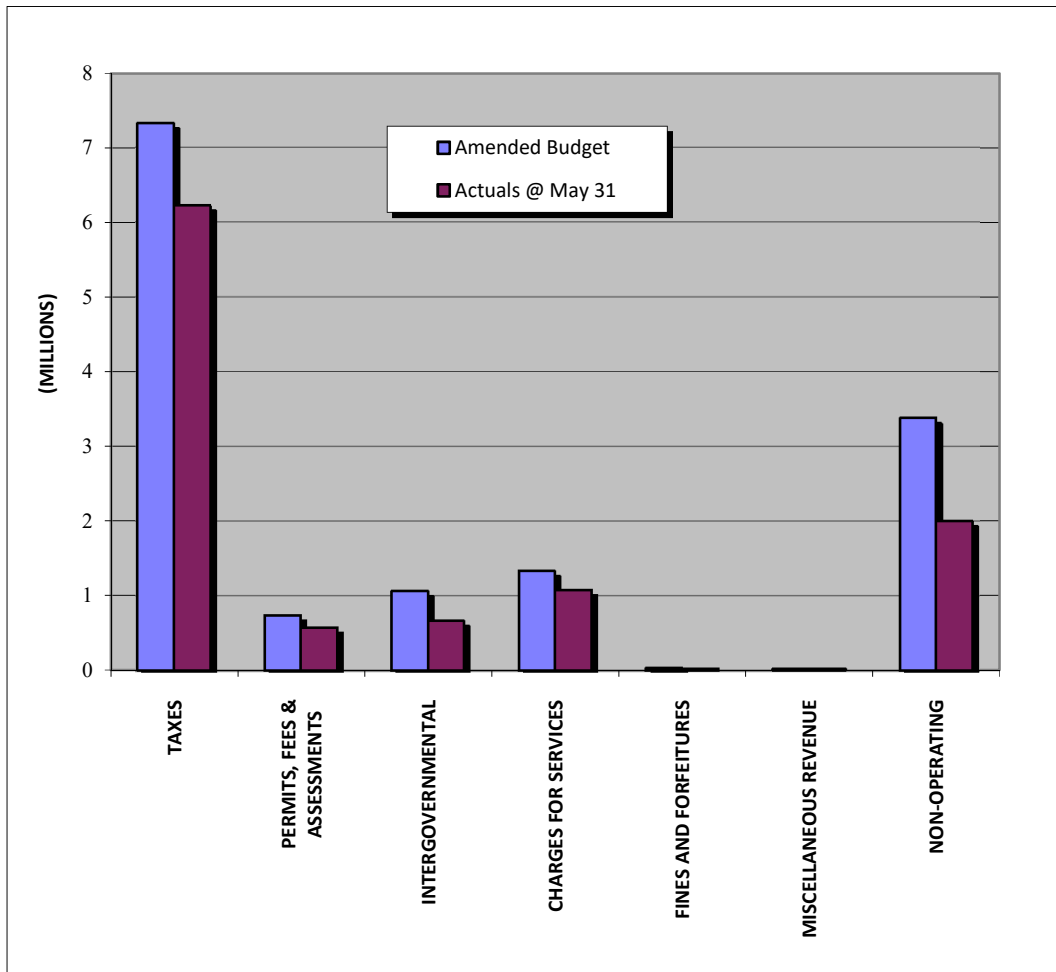
GENERAL FUND

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	6,227,769	85%
PERMITS, FEES & ASSESSMENTS	743,989	743,989	581,275	78%
INTERGOVERNMENTAL	1,062,899	1,064,923	666,902	63%
CHARGES FOR SERVICES	1,334,742	1,334,742	1,085,545	81%
FINES AND FORFEITURES	30,000	39,687	32,426	82%
MISCELLANEOUS REVENUE	33,600	33,600	32,788	98%
NON-OPERATING	3,384,295	3,384,295	2,000,000	59%
	13,922,052	13,933,763	10,626,705	76%
EXPENSES:				
GENERAL GOVERNMENT	5,996,111	6,217,725	4,043,782	65%
PUBLIC SAFETY	4,396,364	4,408,075	2,936,300	67%
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	507,524	41%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	1,285,473	1,285,473	969,701	75%
	13,922,052	13,933,763	9,184,657	66%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	7,763,865	7,718,008	4,683,175	61%
OPERATING EXPENDITURES	3,740,380	3,840,386	2,885,471	75%
CAPITAL OUTLAY	1,106,611	842,559	513,642	61%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	84,000	84,000	25,174	30%
NON-OPERATING	1,227,196	1,448,810	1,077,195	74%
POWER COSTS	0	0	0	0%
	13,922,052	13,933,763	9,184,657	66%

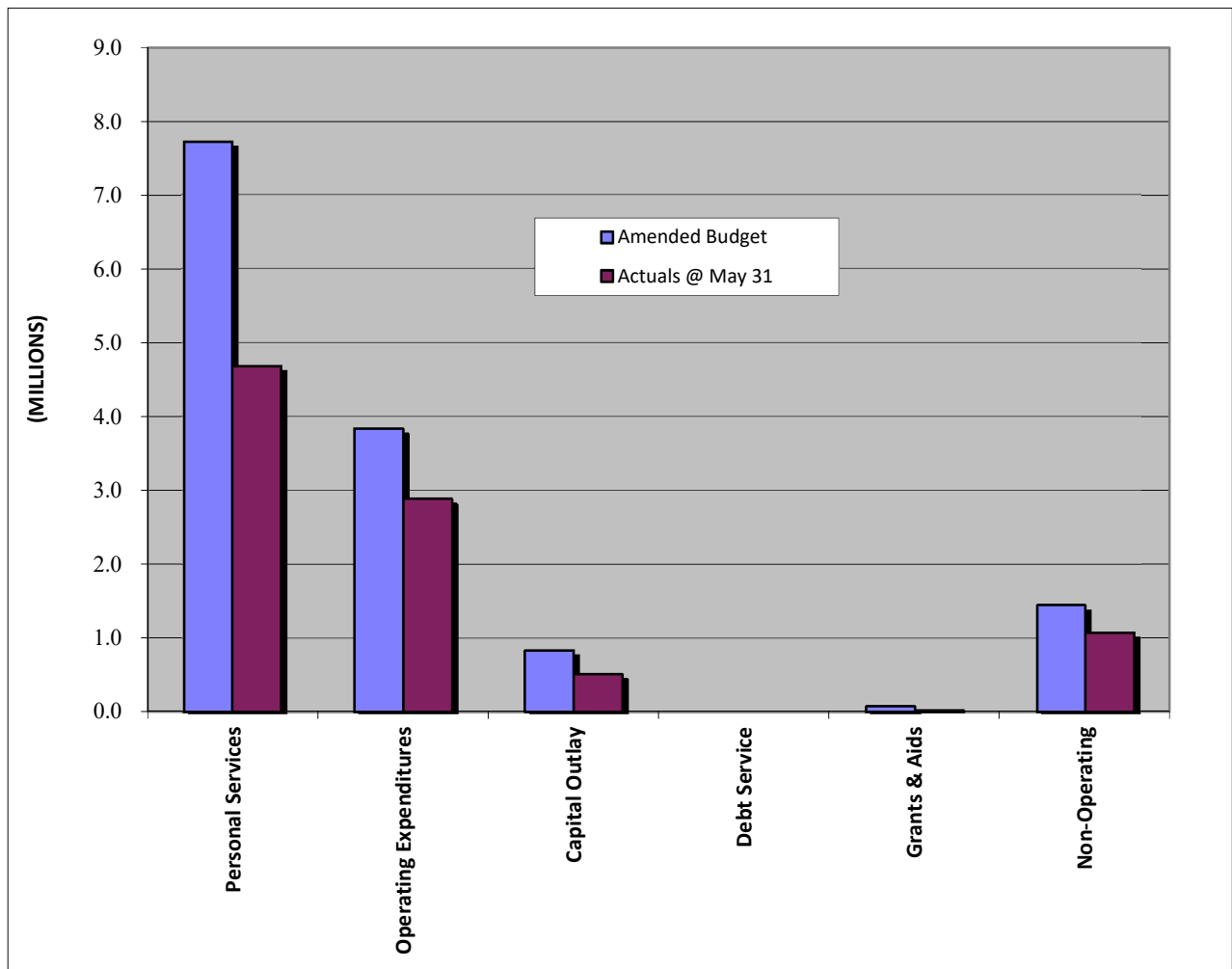
**Revenues by Major Category
General Fund**

As of May 31, 2022, the City of Alachua collected 76% of budgeted General Fund revenues. Tax collections are at 85%. 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 78%. The Intergovernmental Revenues are at 63%. Charges for Services are at 81%, Fines & Forfeitures are at 82%, Miscellaneous Revenues are at 98% and Non-Operating Revenues are at 59%.



Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 66%. Personal Services are at 61% with Operating Expenditures at 75%. The Capital Outlay category is at 61%, Grants & Aids are 30% and Non-Operating expenditures are at 74%. Encumbrances for legal and residential waste collection account for 4% of the expense line total (\$363K).



CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	4,754,495	94%
LOCAL OPTION FUEL TAXES	282,438	282,438	180,796	64%
UTILITY SERVICES TAXES	1,600,000	1,600,000	1,061,674	66%
COMMUNICATIONS SERVICES TAXES	340,000	340,000	182,346	54%
LOCAL BUSINESS TAXES	42,000	42,000	48,458	115%
SUBTOTAL	7,332,527	7,332,527	6,227,769	85%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
BUILDING PERMITS	361,989	361,989	311,070	86%
FRANCHISE FEES	382,000	382,000	270,205	71%
SUBTOTAL	743,989	743,989	581,275	78%
<u>INTERGOVERNMENTAL REVENUE</u>				
STATE-SHARED REVENUES	1,051,829	1,051,829	666,902	63%
GRANTS	11,070	13,094	0	0%
SUBTOTAL	1,062,899	1,064,923	666,902	63%
<u>CHARGES FOR SERVICES</u>				
GENERAL GOVERNMENT	60,350	60,350	132,634	220%
PUBLIC SAFETY	322,000	322,000	194,730	60%
PHYSICAL ENVIRONMENT	850,392	850,392	561,183	66%
TRANSPORTATION	0	0	46,463	0%
CULTURE & RECREATION	102,000	102,000	150,535	148%
OTHER CHARGES FOR SVCS	0	0	0	0%
SUBTOTAL	1,334,742	1,334,742	1,085,545	81%
<u>FINES & FORFEITURES</u>				
FINES & FORFEITURES	30,000	30,000	32,226	107%
OTHER FINES & FORFEITURES	0	9,687	200	2%
SUBTOTAL	30,000	39,687	32,426	82%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	5,000	5,000	3,864	77%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	28,600	28,600	28,924	101%
SUBTOTAL	33,600	33,600	32,788	98%
<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	10,626,705	76%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	76,645	66%	0	0%	66%
OPERATING EXPENDITURES	27,286	15,342	56%	0	0%	56%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	142,546	91,987	65%	0	0%	65%
CITY MANAGER'S OFFICE						
PERSONAL SERVICES	570,614	191,079	33%	0	0%	33%
OPERATING EXPENDITURES	112,348	76,086	68%	18,610	17%	84%
CAPITAL OUTLAY	32,262	32,261	100%	1,310	4%	104%
GRANTS & AIDS	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	715,224	299,426	42%	19,920	3%	45%
DEPUTY CITY CLERK						
PERSONAL SERVICES	138,373	92,357	67%	0	0%	67%
OPERATING EXPENDITURES	71,759	32,769	46%	3,367	5%	50%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	210,132	125,126	60%	3,367	2%	61%
CITY ATTORNEY						
OPERATING EXPENDITURES	186,831	81,949	44%	63,856	34%	78%
TOTAL EXPENDITURES	186,831	81,949	44%	63,856	34%	78%
INFORMATION & TECHNOLOGY SERVICES						
PERSONAL SERVICES	168,161	100,827	60%	0	0%	60%
OPERATING EXPENDITURES	142,840	130,719	92%	5,215	4%	95%
CAPITAL OUTLAY	85,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	396,001	231,546	58%	5,215	1%	60%
FINANCE						
PERSONAL SERVICES	575,896	350,309	61%	0	0%	61%
OPERATING EXPENDITURES	93,192	68,309	73%	1,876	2%	75%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	669,088	418,618	63%	1,876	0%	63%

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

GENERAL FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 21/22 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>HUMAN RESOURCES</u>						
PERSONAL SERVICES	251,899	163,611	65%	0	0%	65%
OPERATING EXPENDITURES	64,183	40,770	64%	4,234	7%	70%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	316,082	204,381	65%	4,234	1%	66%
<u>FACILITIES MAINTENANCE</u>						
PERSONAL SERVICES	550,877	336,564	61%	0	0%	61%
OPERATING EXPENDITURES	200,287	87,208	44%	10,162	5%	49%
CAPITAL OUTLAY	173,874	87,394	50%	77,276	44%	95%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	925,038	511,166	55%	87,438	9%	65%
<u>GRANTS & CONTRACTS</u>						
PERSONAL SERVICES	0	0	0%	0	0%	0%
OPERATING EXPENDITURES	40,200	379	1%	0	0%	1%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	40,200	379	1%	0	0%	1%
<u>CP&D-PLANNING & DEVELOPMENT</u>						
PERSONAL SERVICES	510,931	346,150	68%	0	0%	68%
OPERATING EXPENDITURES	116,637	79,103	68%	22,250	19%	87%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	627,568	425,253	68%	22,250	4%	71%
<u>COMPLIANCE & RISK MANAGEMENT</u>						
PERSONAL SERVICES	303,087	198,879	66%	0	0%	66%
OPERATING EXPENDITURES	38,244	8,848	23%	0	0%	23%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	341,331	207,727	61%	0	0%	61%
<u>CP&D-BEAUTIFICATION BOARD</u>						
OPERATING EXPENDITURES	23,000	12,595	55%	6,585	29%	83%
TOTAL EXPENDITURES	23,000	12,595	55%	6,585	29%	83%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	3,025	21%	0	0%	21%
OPERATING EXPENDITURES	106,800	44,758	42%	50,530	47%	89%
CAPITAL OUTLAY	25,000	23,379	94%	0	0%	94%
GRANTS & AIDS	84,000	25,174	30%	0	0%	30%
NON-OPERATING	1,448,810	1,077,195	74%	0	0%	74%
TOTAL EXPENDITURES	1,678,684	1,173,531	70%	50,530	3%	73%
PS-SOLID WASTE DISPOSAL						
OPERATING EXPENDITURES	736,948	422,860	57%	299,317	41%	98%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	736,948	422,860	57%	299,317	41%	98%
PS-PUBLIC WORKS						
PERSONAL SERVICES	616,110	301,479	49%	0	0%	49%
OPERATING EXPENDITURES	320,046	110,006	34%	80,035	25%	59%
CAPITAL OUTLAY	295,386	16,004	5%	0	0%	5%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,231,542	427,489	35%	80,035	6%	41%
BUILDING INSPECTIONS						
PERSONAL SERVICES	194,788	105,635	54%	0	0%	54%
OPERATING EXPENDITURES	61,991	14,556	23%	0	0%	23%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	256,779	120,191	47%	0	0%	47%
APD-PATROL & ADMIN						
PERSONAL SERVICES	2,801,493	1,880,917	67%	0	0%	67%
OPERATING EXPENDITURES	765,328	494,623	65%	86,221	11%	76%
CAPITAL OUTLAY	156,713	129,761	83%	0	0%	83%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,723,534	2,505,301	67%	86,221	2%	70%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	201,194	54%	0	0%	54%
OPERATING EXPENDITURES	19,701	10,931	55%	0	0%	55%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	393,762	212,125	54%	0	0%	54%
<u>APD-SCHOOL CROSSING GUARDS</u>						
OPERATING EXPENDITURES	29,000	12,462	43%	0	0%	43%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	29,000	12,462	43%	0	0%	43%
<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	334,504	63%	0	0%	63%
OPERATING EXPENDITURES	678,765	409,769	60%	79,171	12%	72%
CAPITAL OUTLAY	74,324	59,710	80%	86,547	116%	197%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,285,473	803,983	63%	165,718	13%	75%
GENERAL FUND	13,933,763	8,288,095	59%	896,562	6%	66%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MAY 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	438,047	70%
PERMITS, FEES & ASSESSMENTS	24,500	24,500	69,821	285%
INTERGOVERNMENTAL REVENUE	290,770	507,435	290,770	57%
CHARGES FOR SERVICES	0	20,000	0	0%
FINES AND FORFEITURES	3,500	3,500	7,702	220%
MISCELLANEOUS REVENUE	10,020	10,020	18,145	181%
NON-OPERATING	882,268	882,268	199,238	23%
	1,837,900	2,074,565	1,023,723	49%
EXPENSES:				
GENERAL GOVERNMENT	85,570	85,570	11,900	14%
PUBLIC SAFETY	11,050	11,050	0	0%
ECONOMIC ENVIRONMENT	970,030	1,120,030	425,347	38%
PHYSICAL ENVIRONMENT	34,300	34,300	16,450	48%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	86,665	0	0%
CULTURE & RECREATION	736,950	736,950	30,339	4%
	1,837,900	2,074,565	484,036	23%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	118,634	118,634	59,060	50%
OPERATING EXPENDITURES	1,009,252	1,095,917	276,576	25%
CAPITAL OUTLAY	575,734	725,734	38,182	5%
DEBT SERVICE	99,280	99,280	99,279	100%
GRANTS & AIDS	25,000	25,000	10,939	44%
NON-OPERATING	10,000	10,000	0	0%
	1,837,900	2,074,565	484,036	23%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	438,047	70%
SUBTOTAL	626,842	626,842	438,047	70%
<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	66,665	0	0%
PAYMENTS FROM LOCAL UNITS (FOR CRA)	290,770	290,770	290,770	100%
SUBTOTAL	290,770	507,435	290,770	57%
<u>CHARGES FOR SERVICES</u>				
CULTURE & RECREATION	0	20,000	0	0%
OTHER MISCELLANEOUS CHARGES	0	0	0	0%
SUBTOTAL	0	20,000	0	0%
<u>FINES AND FORFEITURES</u>				
ADDT'L CRT COSTS-\$2 FOR LEO TRAINING	3,500	3,500	7,702	220%
SUBTOTAL	3,500	3,500	7,702	220%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	420	420	395	94%
RENTALS AND LEASES	9,600	9,600	17,750	185%
CONTRIBUTIONS AND DONATIONS	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	10,020	10,020	18,145	181%
<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	2,074,565	1,023,723	49%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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
<u>ADDT'L COURT COST-\$2 FOR LEO TRAINING FUND</u>						
OPERATING EXPENDITURES	6,050	0	0%	0	0%	0%
TOTAL EXPENDITURES	6,050	0	0%	0	0%	0%
<u>TREE BANK FUND</u>						
OPERATING EXPENDITURES	85,570	700	1%	11,200	13%	14%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	85,570	700	1%	11,200	13%	14%
<u>EXPLORER SPECIAL REVENUE FUND</u>						
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%
<u>TK BASIN SPECIAL ASSESSMENT</u>						
OPERATING EXPENDITURES	34,300	9,950	29%	6,500	19%	48%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	34,300	9,950	29%	6,500	19%	48%
<u>WILD SPACES PUBLIC PLACES FUND</u>						
OPERATING EXPENDITURES	546,842	0	0%	0	0%	0%
CAPITAL OUTLAY	170,000	0	0%	30,339	18%	18%
TOTAL EXPENDITURES	716,842	0	0%	30,339	4%	4%
<u>CHILDREN'S TRUST FUND</u>						
PERSONAL SERVICES	0	0	0%	0	0%	0%
OPERATING EXPENDITURES	86,665	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	86,665	0	0%	0	0%	0%
<u>DONATION FUND</u>						
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%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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
CRA FUND						
PERSONAL SERVICES	118,634	59,060	50%	0	0%	50%
OPERATING EXPENDITURES	311,382	191,654	62%	56,572	18%	80%
CAPITAL OUTLAY	555,734	0	0%	7,843	1%	1%
DEBT SERVICE	99,280	99,279	100%	0	0%	100%
AIDS TO PRIVATE ORGANIZATIONS	25,000	10,939	44%	0	0%	44%
NON OPERATING	10,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,120,030	360,932	32%	64,415	6%	38%
SPECIAL REVENUE FUNDS	2,074,565	371,582	18%	112,454	5%	23%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MAY 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	71	NA+
NON-OPERATING	647,742	647,742	827,957	128%
	<u>647,742</u>	<u>647,742</u>	<u>828,028</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 MAY 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	71	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	0	71	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	828,028	128%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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 MAY 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	527,087	33%
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	50,000	22%
	903,182	1,824,796	577,088	32%
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	62,351	7%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	3,843	3,843	2,186	57%
	903,182	1,824,796	953,250	52%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	14,469	70,469	64,537	92%
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	953,250	52%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	15,205	2%
STATE GRANTS	888,713	888,713	511,882	58%
GRANTS FROM OTHER LOCAL UNITS	0	0	0	0%
SUBTOTAL	895,013	1,595,013	527,087	33%
<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	50,000	23%
USE OF FUND BALANCE	8,169	8,169	0	0%
SUBTOTAL	8,169	229,783	50,000	22%
CAPITAL PROJECTS FUNDS	903,182	1,824,796	577,088	32%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	2,186	57%	0	0%	57%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,843	2,186	57%	0	0%	57%
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	13,245	24%	42,806	76%	100%
CAPITAL OUTLAY	865,614	0	0%	0	0%	0%
TOTAL EXPENDITURES	921,614	13,245	1%	42,806	5%	6%
MILL CREEK SINK FUND						
OPERATING EXPENDITURES	0	0	0%	0	0%	0%
CAPITAL OUTLAY	888,713	828,506	93%	60,207	7%	100%
TOTAL EXPENDITURES	888,713	828,506	93%	60,207	7%	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	843,937	46%	109,313	6%	52%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MAY 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	37,960	1%
CHARGES FOR SERVICES	19,622,500	19,622,500	13,001,454	66%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	373,450	373,450	250,072	67%
NON-OPERATING	1,411,581	1,411,581	0	0%
	21,782,531	26,740,481	13,289,486	50%
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	13,686,526	51%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	21,782,531	26,740,481	13,686,526	51%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	2,002,776	2,002,776	1,133,215	57%
OPERATING EXPENDITURES	2,010,477	2,010,477	1,263,693	63%
CAPITAL OUTLAY	3,181,980	8,139,930	1,457,852	18%
DEBT SERVICE	997,564	997,564	990,863	99%
GRANTS AND AIDS	0	0	0	0%
NON-OPERATING	5,127,434	5,127,434	4,159,908	81%
POWER COSTS	8,462,300	8,462,300	4,680,995	55%
	21,782,531	26,740,481	13,686,526	51%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	37,960	10%
FEDERAL GRANTS	0	4,957,950	0	0%
SUBTOTAL	375,000	5,332,950	37,960	1%
<u>CHARGES FOR SERVICES</u>				
PHYSICAL ENVIRONMENT-ELECTRIC	15,000,000	15,000,000	9,363,540	62%
PHYSICAL ENVIRONMENT-WATER	1,825,000	1,825,000	1,451,914	80%
PHYSICAL ENVIRONMENT-WASTEWATER	2,736,500	2,736,500	2,144,823	78%
PHYSICAL ENVIRONMENT-MOSQUITO	61,000	61,000	41,177	68%
SUBTOTAL	19,622,500	19,622,500	13,001,454	66%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	5,700	5,700	3,728	65%
RENTS & ROYALTIES	32,000	32,000	0	0%
OTHER MISCELLANEOUS REVENUE	335,750	335,750	246,344	73%
SUBTOTAL	373,450	373,450	250,072	67%
<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	13,289,486	50%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	665,993	50%	0	0%	50%
OPERATING EXPENDITURES	815,222	475,882	58%	92,080	11%	70%
CAPITAL OUTLAY	2,097,434	449,582	21%	336,192	16%	37%
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	4,680,995	55%	0	0%	55%
TOTAL EXPENDITURES	15,837,337	9,411,765	59%	428,272	3%	62%
<u>WATER UTILITY</u>						
PERSONAL SERVICES	205,391	147,617	72%	0	0%	72%
OPERATING EXPENDITURES	344,231	163,247	47%	56,849	17%	64%
CAPITAL OUTLAY	5,451,305	101,051	2%	416,693	8%	9%
DEBT SERVICE	270,110	266,760	99%	0	0%	99%
NON-OPERATING	1,313,789	421,263	32%	0	0%	32%
TOTAL EXPENDITURES	7,584,826	1,099,938	15%	473,542	6%	21%
<u>WASTEWATER UTILITY</u>						
PERSONAL SERVICES	466,604	315,145	68%	0	0%	68%
OPERATING EXPENDITURES	812,023	390,728	48%	80,861	10%	58%
CAPITAL OUTLAY	591,191	79,552	13%	74,782	13%	26%
DEBT SERVICE	727,454	724,103	100%	0	0%	100%
NON-OPERATING	629,332	579,332	92%	0	0%	92%
TOTAL EXPENDITURES	3,226,604	2,088,860	65%	155,643	5%	70%
<u>MOSQUITO CONTROL</u>						
PERSONAL SERVICES	7,713	4,460	58%	0	0%	58%
OPERATING EXPENDITURES	39,001	4,046	10%	0	0%	10%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	45,000	20,000	44%	0	0%	44%
TOTAL EXPENDITURES	91,714	28,506	31%	0	0%	31%
ENTERPRISE FUNDS	26,740,481	12,629,069	47%	1,057,457	4%	51%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MAY 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	385	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	3,972	1589%
NON-OPERATING	3,517,046	3,517,046	2,159,908	61%
	<u>3,517,296</u>	<u>3,517,296</u>	<u>2,164,265</u>	<u>62%</u>
EXPENSES:				
GENERAL GOVERNMENT	2,680,021	2,680,021	1,445,110	54%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	837,275	837,275	358,037	43%
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>1,803,147</u>	<u>51%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	2,315,529	2,315,529	1,181,412	51%
OPERATING EXPENDITURES	806,445	821,445	383,267	47%
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>1,803,147</u>	<u>51%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	385	NA+
SUBTOTAL	0	0	385	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	297	119%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	3,675	NA+
SUBTOTAL	250	250	3,972	1589%
<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	2,159,908	72%
FUND BALANCE & UNDER COLLECTION	514,612	514,612	0	0%
SUBTOTAL	3,517,046	3,517,046	2,159,908	61%
INTERNAL SERVICE FUND	3,517,296	3,517,296	2,164,265	62%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	226,106	66%	0	0%	66%
OPERATING EXPENDITURES	43,557	20,394	47%	0	0%	47%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	388,339	246,500	63%	0	0%	63%
<u>FAS / UTILITY BILLING</u>						
PERSONAL SERVICES	351,302	183,651	52%	0	0%	52%
OPERATING EXPENDITURES	145,332	89,110	61%	0	0%	61%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	496,634	272,761	55%	0	0%	55%
<u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u>						
PERSONAL SERVICES	980,114	429,637	44%	0	0%	44%
OPERATING EXPENDITURES	255,854	113,973	45%	24,426	10%	54%
CAPITAL OUTLAY	25,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,260,968	543,610	43%	24,426	2%	45%
<u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u>						
PERSONAL SERVICES	63,024	43,470	69%	0	0%	69%
OPERATING EXPENDITURES	29,475	14,172	48%	0	0%	48%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	92,499	57,642	62%	0	0%	62%
<u>ISF - HUMAN RESOURCES</u>						
PERSONAL SERVICES	39,788	24,772	62%	0	0%	62%
OPERATING EXPENDITURES	581	422	73%	0	0%	73%
TOTAL EXPENDITURES	40,369	25,194	62%	0	0%	62%
<u>ISF - FAS / INFORMATION</u>						
PERSONAL SERVICES	66,890	45,681	68%	0	0%	68%
OPERATING EXPENDITURES	7,000	1,975	28%	0	0%	28%
TOTAL EXPENDITURES	73,890	47,656	64%	0	0%	64%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	228,095	49%	0	0%	49%
OPERATING EXPENDITURES	339,646	100,176	29%	18,619	5%	35%
CAPITAL OUTLAY	28,000	11,147	40%	0	0%	40%
TOTAL EXPENDITURES	837,275	339,418	41%	18,619	2%	43%
<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	1,760,102	50%	43,045	1%	51%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MAY 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	6,665,816	84%
PERMITS, FEES & ASSESSMENTS	768,489	768,489	651,481	85%
INTERGOVERNMENTAL	2,623,682	8,500,321	1,522,719	18%
CHARGES FOR SERVICES	20,957,242	20,977,242	14,086,999	67%
FINES AND FORFEITURES	33,500	43,187	40,128	93%
MISCELLANEOUS REVENUE	417,320	417,320	305,049	73%
NON-OPERATING	9,851,101	10,072,715	5,237,103	52%
	42,610,703	48,738,643	28,509,295	58%

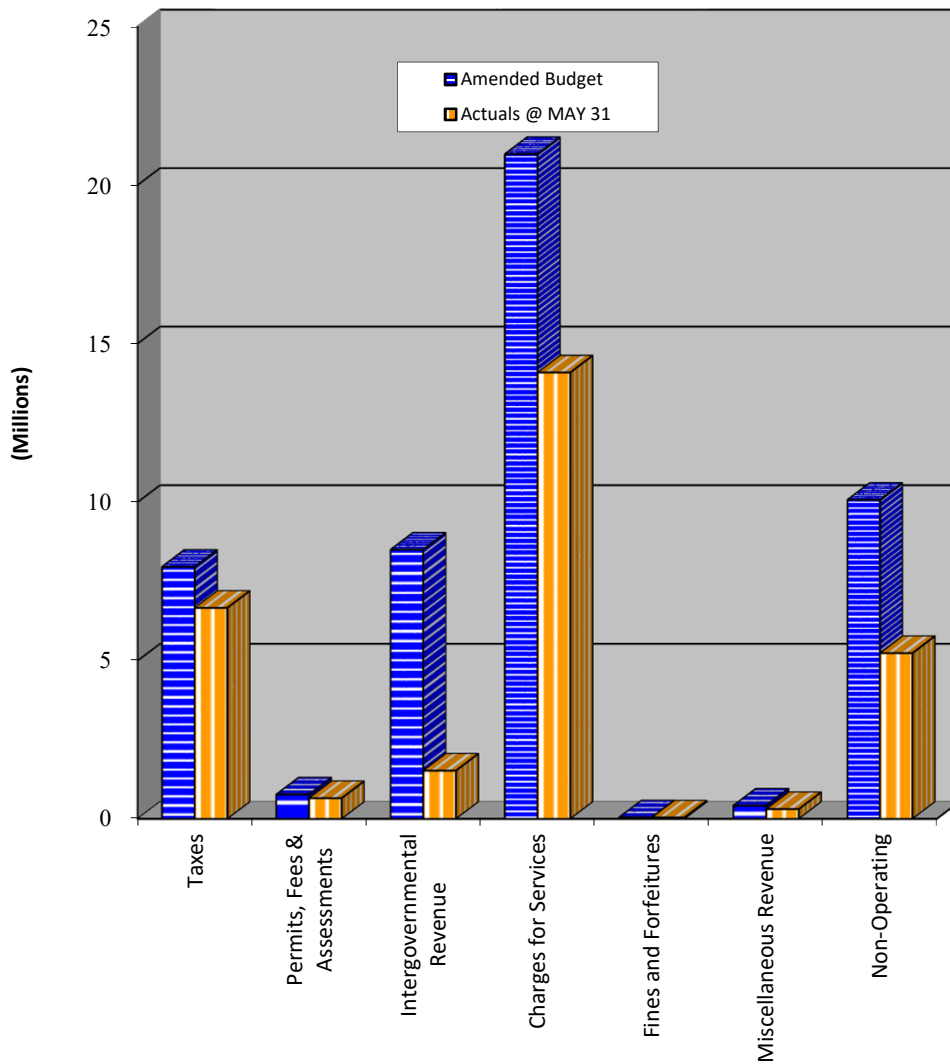
EXPENSES:				
GENERAL GOVERNMENT	9,409,444	9,631,058	6,148,655	64%
PUBLIC SAFETY	4,407,414	4,419,125	2,936,300	66%
ECONOMIC ENVIRONMENT	1,024,030	1,174,030	430,520	37%
PHYSICAL ENVIRONMENT	24,284,093	29,242,043	15,671,903	54%
TRANSPORTATION	1,459,456	2,159,456	569,875	26%
HUMAN SERVICES	0	86,665	0	0%
CULTURE & RECREATION	2,026,266	2,026,266	1,002,226	49%
	42,610,703	48,738,643	26,759,479	55%

MAJOR EXPENDITURE CATEGORIES:

PERSONAL SERVICES	12,200,804	12,154,947	7,056,862	58%
OPERATING EXPENDITURES	7,581,023	7,838,694	4,873,667	62%
CAPITAL OUTLAY	5,821,038	11,515,550	2,909,535	25%
DEBT SERVICE	1,971,908	1,971,908	1,965,204	100%
GRANTS & AIDS	109,000	109,000	36,113	33%
NON-OPERATING	6,464,630	6,686,244	5,237,103	78%
POWER COSTS	8,462,300	8,462,300	4,680,995	55%
	42,610,703	48,738,643	26,759,479	55%

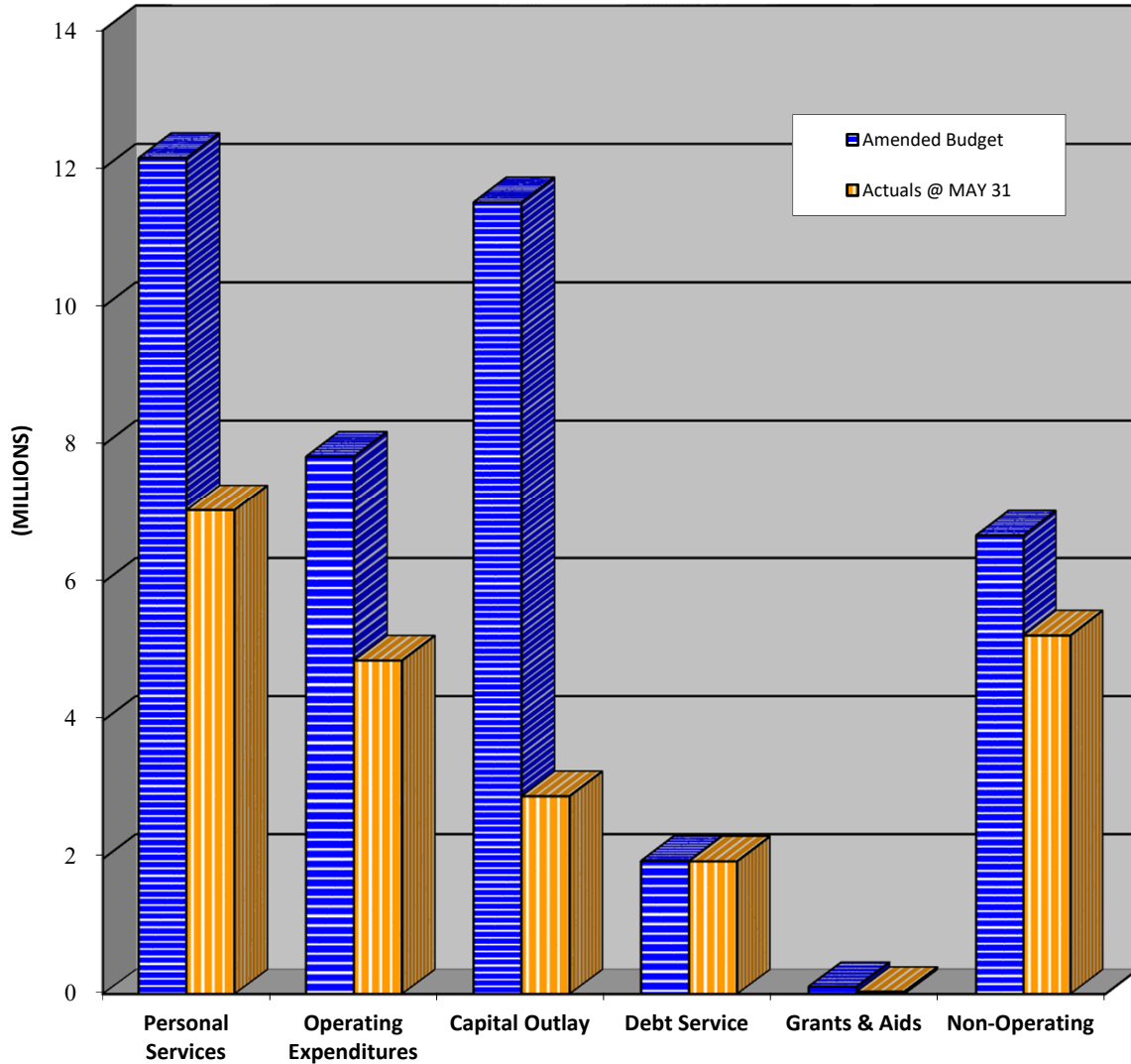
Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 58% of budget for the fiscal year. Taxes are at 84% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (85%); Intergovernmental Revenue (18%); Charges for Services (67%); Fines and Forfeitures (93%); Miscellaneous Revenue (73%); and Non-Operating Revenue (52%).



Expenditures by Major Category All City Funds

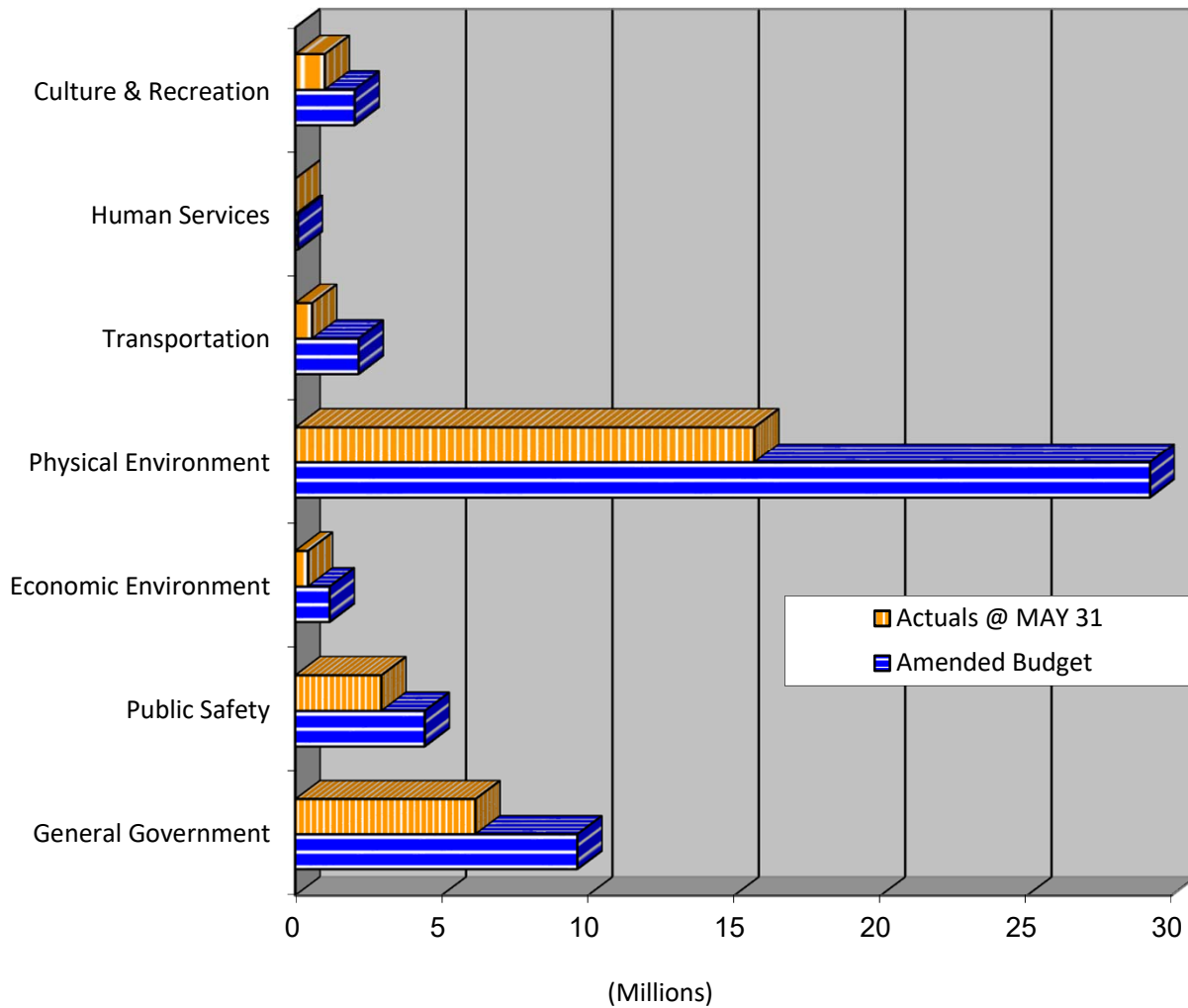
Overall, City expenditures and encumbrances are at 55% of budget for the period. The Personal Services category is at 58% of budget for the fiscal year. The Operating Expenditures category is at 62%, with encumbrances for legal and residential waste collection services of \$363K. Capital Outlay is at 25%, Debt Service is 100%, Grants & Aids is 33% and Non-Operating Expenditures are at 78%. Encumbrances for future expenditures account for 4.4% (aprox. \$2.2M) 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 55% of budget with General Government expenses at 64%, Public Safety at 66%, Economic Environment at 37%, Physical Environment at 54% (Enterprise Funds, Water Collection and Distribution & residential waste collection services), Transportation at 26%, Human Services at 0%, and Culture & Recreation at 49%.



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

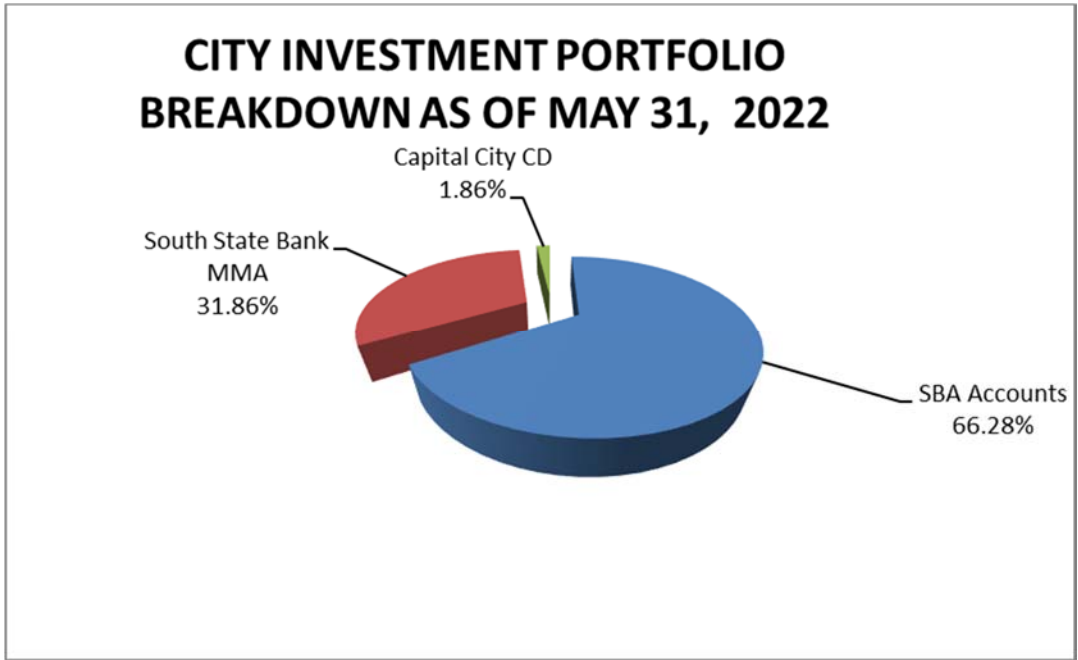
The Rate of Return on Investment refers to the benefits (the profits) to an investor or organization relative to the cost of the initial investment. It is similar to the rate of profit as a measure of profitability.

Conclusion

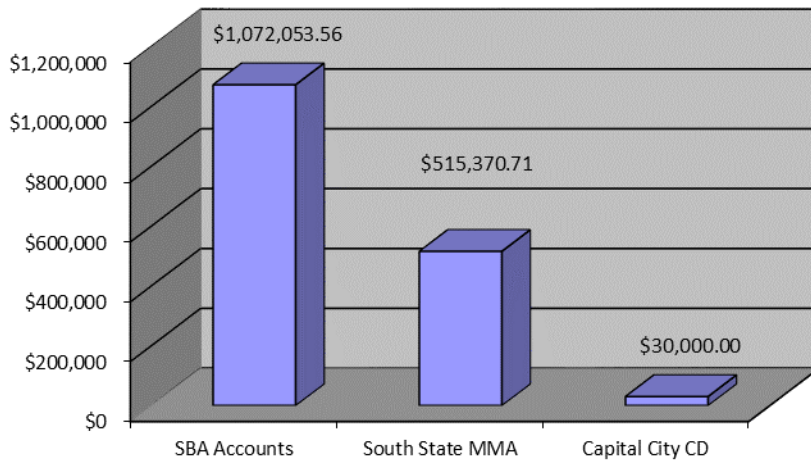
The City's cash and investments are pursuant to Section 218.415, Florida Statutes as well as the City's own adopted Investment Policy. To ensure that the City's funds are effectively managed, the Finance Director and other appropriate staff shall annually complete eight (8) hours of continuing professional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

INVESTMENTS AND CASH

As of May 31, 2022, the City's investment portfolio totaled **\$1,617,424.27**. 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 MAY 31, 2022



INVESTMENTS AND CASH

As of May 31, 2022, the City had cash holdings in several accounts with Capital City Bank, South State Bank (formerly CenterState Bank) and Renasant Bank (formerly Alarion & Heritage) that totaled **\$23,260,572.22**. 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	May Balance	Percentage of Total
Operating Account	\$16,741,314.69	71.97%
Payroll Account	\$212,080.47	0.91%
CRA Account	\$954,071.35	4.10%
Police Forfeiture Account	\$13,070.35	0.06%
Series 2016 Repayment Account	\$852,430.80	3.66%
Deposit Account	\$1,912,529.00	8.22%
Explorer Account	\$5,139.29	0.02%
Heritage Oaks Account	\$4,325.46	0.02%
Savannah Station Phase 2A Surety Account	\$6,489.00	0.03%
SRF Repayment Account	\$79,338.47	0.34%
ARPA Account	\$2,479,783.34	10.66%
TOTAL	\$23,260,572.22	100.00%