

CITY OF ALACHUA



FISCAL ANALYSIS REPORT

FISCAL YEAR 2021-2022
THROUGH JULY 31, 2022

OCTOBER 10, 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 - 83.3%.**
- **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 (96%) –**

- Current Revenues: \$ 12.0M (86%)
- Budgeted Balances: \$ 1.4M (10%)

- **Uses of Funding (80%) –**

- Expenses: \$ 10.3M (74%)
- Encumbrances: \$ 809K (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 (95%) –**

- Current Revenues: \$ 1.3M (62%)
- Budgeted Balances: \$ 683K (33%)

- **Uses of Funding (60%) –**

- Expenses: \$ 506K (25%)
- Encumbrances: \$ 729K (35%)

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 (31%) –**

- Current Revenues: \$ 565K (31%)
- Budgeted Balances: \$ 8K (<1%)

- **Uses of Funding (52%) –**

- Expenses: \$ 907K (50%)
- Encumbrances: \$ 46K (2%)

ENTERPRISE FUNDS



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

ENTERPRISE FUNDS



- **Sources of Funding (70%) –**

- Current Revenues: \$17.3M (65%)
- Budgeted Balances: \$ 1.4M (5%)

- **Uses of Funding (64%) –**

- Expenses: \$16.2M (61%)
- Encumbrances: \$ 851K (3%)

INTERNAL SERVICE FUND



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

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

INTERNAL SERVICE FUND



- **Sources of Funding (77%) –**

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

- **Uses of Funding (64%) –**

- Expenses: \$ 2.2M (62%)
- Encumbrances: \$ 72K (2%)

ALL FUNDS SUMMARY



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

- **Sources of Funding (78%) –**
 - Current Revenues: \$ 34.1M (70%)
 - Budgeted Balances: \$ 3.8M (8%)

- **Uses of Funding (68%) –**
 - Expenses: \$ 30.8M (63%)
 - Encumbrances: \$ 2.5M (5%)

INVESTMENTS / CASH HOLDINGS



- **Investment portfolio total = \$ 1,620,210.54**
 - State Board of Administration (SBA) = \$ 1.1M
 - Money Market Account = \$ 515K
 - Certificate of Deposit = \$ 30K

- **Cash holdings total = \$ 25,348,591.17**
 - Operating Account = \$ 16.5M
 - CRA Account = \$ 918K
 - Customer Deposit Accounts = \$ 2.0M
 - Series 2016 Repayment Account = \$ 852K
 - SRF Money Market account = \$ 156K
 - ARPA Account = \$ 5.0M
 - Other Accounts = \$ 30K

CONCLUSION



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



City of

ALACHUA

the good life community

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

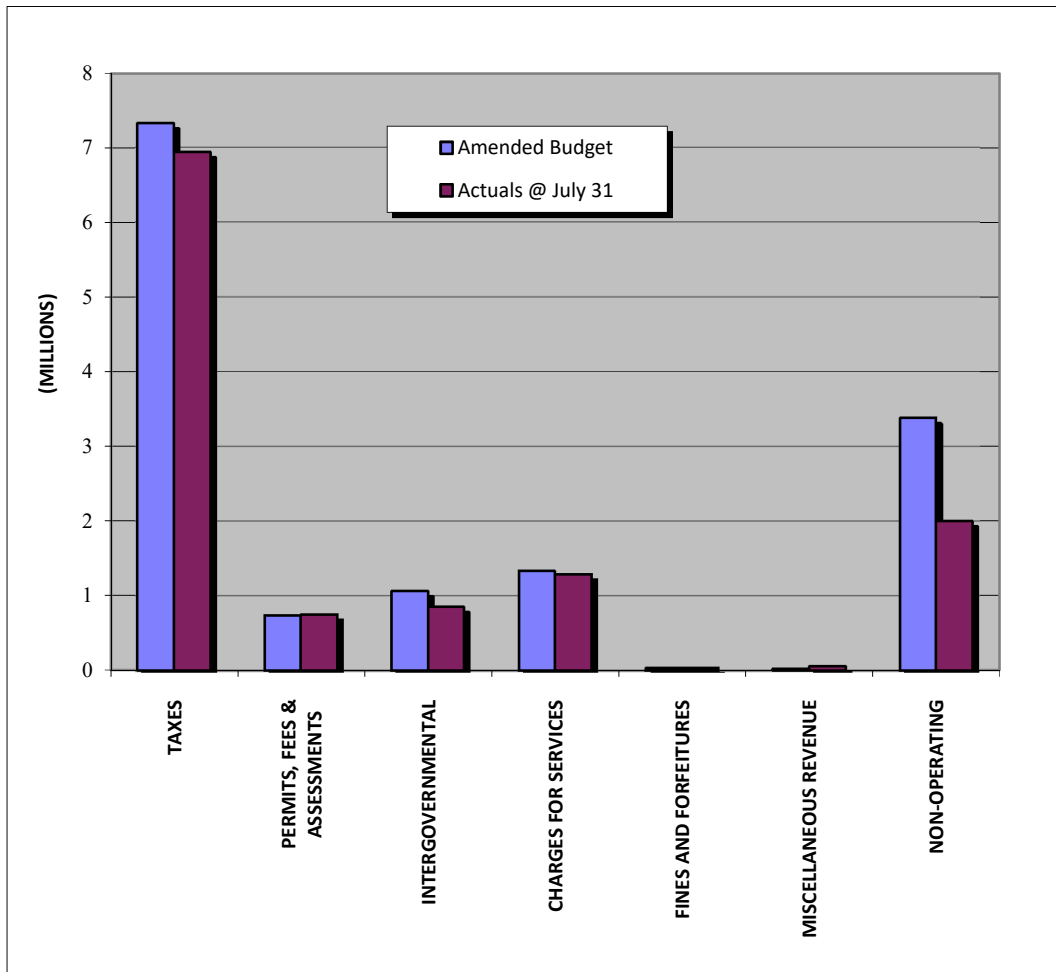
GENERAL FUND

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	6,946,436	95%
PERMITS, FEES & ASSESSMENTS	743,989	743,989	756,236	102%
INTERGOVERNMENTAL	1,062,899	1,064,923	856,514	80%
CHARGES FOR SERVICES	1,334,742	1,334,742	1,295,659	97%
FINES AND FORFEITURES	30,000	39,687	41,430	104%
MISCELLANEOUS REVENUE	33,600	33,600	60,321	180%
NON-OPERATING	3,384,295	3,384,295	2,000,000	59%
	13,922,052	13,933,763	11,956,596	86%
EXPENSES:				
GENERAL GOVERNMENT	5,996,111	6,217,725	4,693,501	75%
PUBLIC SAFETY	4,396,364	4,408,075	3,664,241	83%
ECONOMIC ENVIRONMENT	54,000	54,000	5,173	10%
PHYSICAL ENVIRONMENT	736,948	736,948	722,178	98%
TRANSPORTATION	1,453,156	1,231,542	938,842	76%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	1,285,473	1,285,473	1,083,562	84%
	13,922,052	13,933,763	11,107,497	80%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	7,763,865	7,718,008	5,996,943	78%
OPERATING EXPENDITURES	3,740,380	3,852,836	3,269,295	85%
CAPITAL OUTLAY	1,106,611	830,109	726,420	88%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	84,000	84,000	37,644	45%
NON-OPERATING	1,227,196	1,448,810	1,077,195	74%
POWER COSTS	0	0	0	0%
	13,922,052	13,933,763	11,107,497	80%

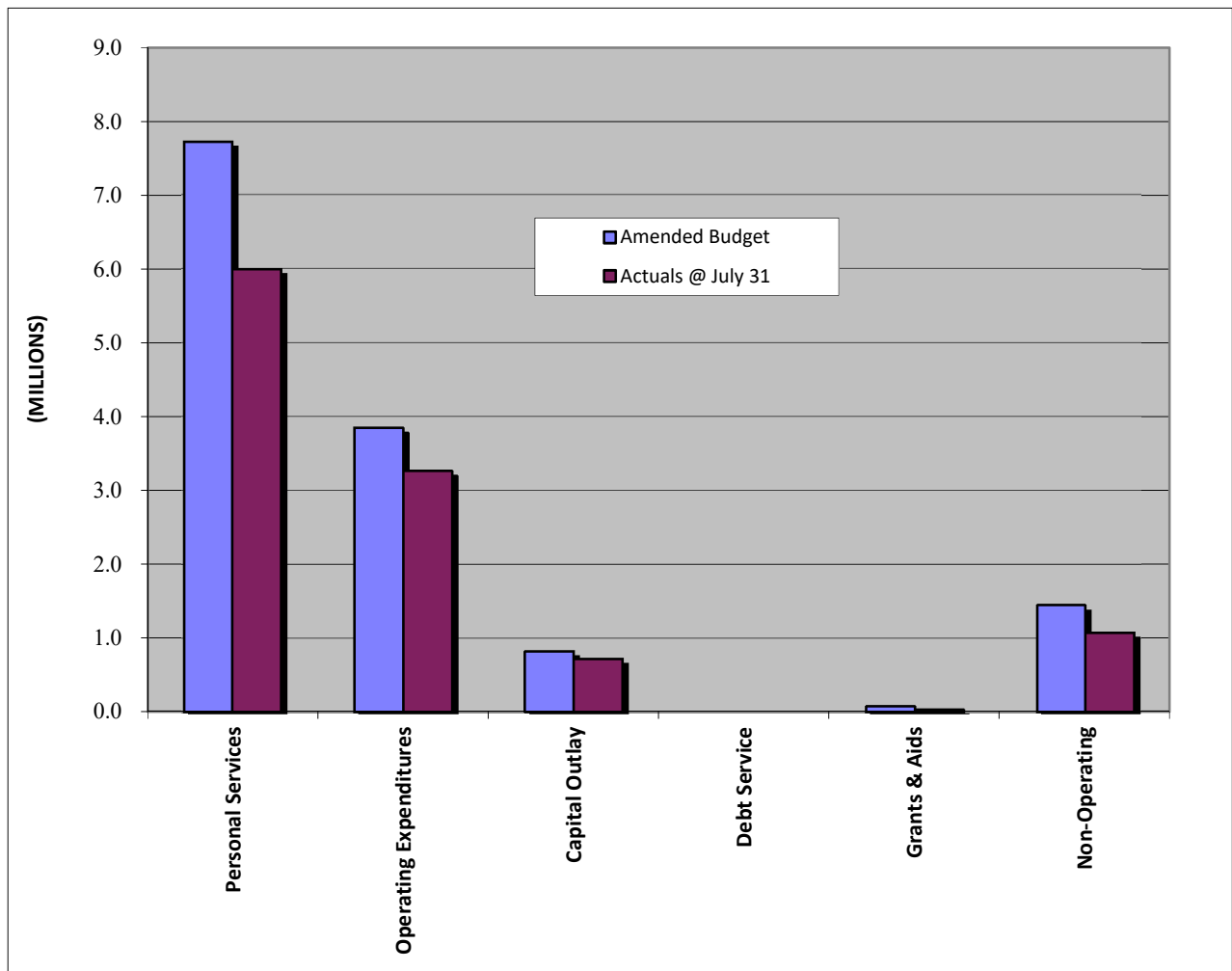
Revenues by Major Category General Fund

As of July 31, 2022, the City of Alachua collected 86% of budgeted General Fund revenues. Tax collections are at 95%. 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 102%. The Intergovernmental Revenues are at 80%. Charges for Services are at 97%, Fines & Forfeitures are at 104%, Miscellaneous Revenues are at 180% and Non-Operating Revenues are at 59%.



Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 80%. Personal Services are at 78% with Operating Expenditures at 85%. The Capital Outlay category is at 88%, Grants & Aids are 45% and Non-Operating expenditures are at 74%. Encumbrances for legal and residential waste collection account for 2% of the expense line total (\$241K).



CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 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	5,074,501	100%
LOCAL OPTION FUEL TAXES	282,438	282,438	235,360	83%
UTILITY SERVICES TAXES	1,600,000	1,600,000	1,353,477	85%
COMMUNICATIONS SERVICES TAXES	340,000	340,000	234,952	69%
LOCAL BUSINESS TAXES	42,000	42,000	48,146	115%
SUBTOTAL	7,332,527	7,332,527	6,946,436	95%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
BUILDING PERMITS	361,989	361,989	394,493	109%
FRANCHISE FEES	382,000	382,000	361,743	95%
SUBTOTAL	743,989	743,989	756,236	102%
<u>INTERGOVERNMENTAL REVENUE</u>				
STATE-SHARED REVENUES	1,051,829	1,051,829	856,514	81%
GRANTS	11,070	13,094	0	0%
SUBTOTAL	1,062,899	1,064,923	856,514	80%
<u>CHARGES FOR SERVICES</u>				
GENERAL GOVERNMENT	60,350	60,350	151,579	251%
PUBLIC SAFETY	322,000	322,000	248,390	77%
PHYSICAL ENVIRONMENT	850,392	850,392	702,938	83%
TRANSPORTATION	0	0	46,463	NA+
CULTURE & RECREATION	102,000	102,000	146,289	143%
OTHER CHARGES FOR SVCS	0	0	0	0%
SUBTOTAL	1,334,742	1,334,742	1,295,659	97%
<u>FINES & FORFEITURES</u>				
FINES & FORFEITURES	30,000	30,000	41,230	137%
OTHER FINES & FORFEITURES	0	9,687	200	2%
SUBTOTAL	30,000	39,687	41,430	104%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	5,000	5,000	6,735	135%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	28,600	28,600	53,586	187%
SUBTOTAL	33,600	33,600	60,321	180%
<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	11,956,596	86%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 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	98,118	85%	0	0%	85%
OPERATING EXPENDITURES	27,286	22,924	84%	0	0%	84%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	142,546	121,042	85%	0	0%	85%
CITY MANAGER'S OFFICE						
PERSONAL SERVICES	570,614	248,725	44%	0	0%	44%
OPERATING EXPENDITURES	112,348	93,579	83%	4,235	4%	87%
CAPITAL OUTLAY	32,262	32,261	100%	0	0%	100%
GRANTS & AIDS	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	715,224	374,565	52%	4,235	1%	53%
DEPUTY CITY CLERK						
PERSONAL SERVICES	138,373	119,822	87%	0	0%	87%
OPERATING EXPENDITURES	71,759	36,706	51%	3,367	5%	56%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	210,132	156,528	74%	3,367	2%	76%
CITY ATTORNEY						
OPERATING EXPENDITURES	186,831	94,746	51%	61,059	33%	83%
TOTAL EXPENDITURES	186,831	94,746	51%	61,059	33%	83%
INFORMATION & TECHNOLOGY SERVICES						
PERSONAL SERVICES	168,161	130,526	78%	0	0%	78%
OPERATING EXPENDITURES	142,840	163,585	115%	20,484	14%	129%
CAPITAL OUTLAY	85,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	396,001	294,111	74%	20,484	5%	79%
FINANCE						
PERSONAL SERVICES	575,896	456,939	79%	0	0%	79%
OPERATING EXPENDITURES	93,192	71,053	76%	1,876	2%	78%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	669,088	527,992	79%	1,876	0%	79%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 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>HUMAN RESOURCES</u>						
PERSONAL SERVICES	251,899	202,638	80%	0	0%	80%
OPERATING EXPENDITURES	64,183	49,960	78%	124	0%	78%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	316,082	252,598	80%	124	0%	80%
<u>FACILITIES MAINTENANCE</u>						
PERSONAL SERVICES	550,877	437,445	79%	0	0%	79%
OPERATING EXPENDITURES	200,287	111,153	55%	8,903	4%	60%
CAPITAL OUTLAY	173,874	87,394	50%	77,276	44%	95%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	925,038	635,992	69%	86,179	9%	78%
<u>GRANTS & CONTRACTS</u>						
PERSONAL SERVICES	0	0	0%	0	0%	0%
OPERATING EXPENDITURES	40,200	506	1%	0	0%	1%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	40,200	506	1%	0	0%	1%
<u>CP&D-PLANNING & DEVELOPMENT</u>						
PERSONAL SERVICES	510,931	442,652	87%	0	0%	87%
OPERATING EXPENDITURES	116,637	62,499	54%	22,103	19%	73%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	627,568	505,151	80%	22,103	4%	84%
<u>COMPLIANCE & RISK MANAGEMENT</u>						
PERSONAL SERVICES	303,087	257,397	85%	0	0%	85%
OPERATING EXPENDITURES	38,244	9,827	26%	0	0%	26%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	341,331	267,224	78%	0	0%	78%
<u>CP&D-BEAUTIFICATION BOARD</u>						
OPERATING EXPENDITURES	23,000	13,765	60%	5,415	24%	83%
TOTAL EXPENDITURES	23,000	13,765	60%	5,415	24%	83%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 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	98,501	92%	9,868	9%	101%
CAPITAL OUTLAY	25,000	23,379	94%	0	0%	94%
GRANTS & AIDS	84,000	37,644	45%	0	0%	45%
NON-OPERATING	1,448,810	1,077,195	74%	0	0%	74%
TOTAL EXPENDITURES	1,678,684	1,239,744	74%	9,868	1%	74%
PS-SOLID WASTE DISPOSAL						
OPERATING EXPENDITURES	736,948	542,588	74%	179,590	24%	98%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	736,948	542,588	74%	179,590	24%	98%
PS-PUBLIC WORKS						
PERSONAL SERVICES	616,110	377,088	61%	0	0%	61%
OPERATING EXPENDITURES	320,046	204,434	64%	55,180	17%	81%
CAPITAL OUTLAY	295,386	17,604	6%	284,536	96%	102%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,231,542	599,126	49%	339,716	28%	76%
BUILDING INSPECTIONS						
PERSONAL SERVICES	194,788	140,399	72%	0	0%	72%
OPERATING EXPENDITURES	61,991	18,974	31%	0	0%	31%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	256,779	159,373	62%	0	0%	62%
APD-PATROL & ADMIN						
PERSONAL SERVICES	2,801,493	2,388,448	85%	0	0%	85%
OPERATING EXPENDITURES	777,778	684,088	88%	6,377	1%	89%
CAPITAL OUTLAY	144,263	129,761	90%	14,499	10%	100%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,723,534	3,202,297	86%	20,876	1%	87%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 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	255,993	68%	0	0%	68%
OPERATING EXPENDITURES	19,701	12,811	65%	0	0%	65%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	393,762	268,804	68%	0	0%	68%
<u>APD-SCHOOL CROSSING GUARDS</u>						
OPERATING EXPENDITURES	29,000	12,891	44%	0	0%	44%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	29,000	12,891	44%	0	0%	44%
<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	437,728	82%	0	0%	82%
OPERATING EXPENDITURES	678,765	531,728	78%	54,396	8%	86%
CAPITAL OUTLAY	74,324	59,710	80%	0	0%	80%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,285,473	1,029,166	80%	54,396	4%	84%
GENERAL FUND	13,933,763	10,298,209	74%	809,288	6%	80%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JULY 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	544,326	87%
PERMITS, FEES & ASSESSMENTS	24,500	24,500	151,739	619%
INTERGOVERNMENTAL REVENUE	290,770	507,435	319,677	63%
CHARGES FOR SERVICES	0	20,000	36,565	0%
FINES AND FORFEITURES	3,500	3,500	8,435	241%
MISCELLANEOUS REVENUE	10,020	10,020	22,390	223%
NON-OPERATING	882,268	882,268	199,238	23%
	1,837,900	2,074,565	1,282,370	62%
EXPENSES:				
GENERAL GOVERNMENT	85,570	85,570	11,900	14%
PUBLIC SAFETY	11,050	11,050	350	3%
ECONOMIC ENVIRONMENT	970,030	1,120,030	1,012,487	90%
PHYSICAL ENVIRONMENT	34,300	34,300	17,110	50%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	86,665	76,905	0%
CULTURE & RECREATION	736,950	736,950	116,886	16%
	1,837,900	2,074,565	1,235,638	60%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	118,634	118,634	73,657	62%
OPERATING EXPENDITURES	1,009,252	1,095,917	377,643	34%
CAPITAL OUTLAY	575,734	725,734	674,120	93%
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	1,235,638	60%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 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	544,326	87%
SUBTOTAL	626,842	626,842	544,326	87%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
OTHER CHARGES AND FEES	0	0	127,726	NA+
SPECIAL ASSESSMENTS	24,500	24,500	24,013	98%
SUBTOTAL	24,500	24,500	151,739	619%
<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	28,907	0%
PAYMENTS FROM LOCAL UNITS (FOR CRA)	290,770	290,770	290,770	100%
SUBTOTAL	290,770	507,435	319,677	63%
<u>CHARGES FOR SERVICES</u>				
CULTURE & RECREATION	0	20,000	36,565	183%
OTHER MISCELLANEOUS CHARGES	0	0	0	0%
SUBTOTAL	0	20,000	36,565	183%
<u>FINES AND FORFEITURES</u>				
ADDT'L CRT COSTS-\$2 FOR LEO TRAINING	3,500	3,500	8,435	241%
SUBTOTAL	3,500	3,500	8,435	241%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	420	420	540	129%
RENTALS AND LEASES	9,600	9,600	21,850	228%
CONTRIBUTIONS AND DONATIONS	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	10,020	10,020	22,390	223%
<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	1,282,370	62%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
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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	350	7%	0	0%	7%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	5,000	350	7%	0	0%	7%
<u>TK BASIN SPECIAL ASSESSMENT</u>						
OPERATING EXPENDITURES	34,300	12,450	36%	4,660	14%	50%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	34,300	12,450	36%	4,660	14%	50%
<u>WILD SPACES PUBLIC PLACES FUND</u>						
OPERATING EXPENDITURES	546,842	0	0%	0	0%	0%
CAPITAL OUTLAY	170,000	0	0%	116,886	69%	69%
TOTAL EXPENDITURES	716,842	0	0%	116,886	16%	16%
<u>CHILDREN'S TRUST FUND</u>						
PERSONAL SERVICES	0	0	0%	0	0%	0%
OPERATING EXPENDITURES	86,665	76,905	89%	0	0%	89%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	86,665	76,905	89%	0	0%	89%
<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
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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	73,657	62%	0	0%	62%
OPERATING EXPENDITURES	311,382	230,480	74%	40,898	13%	87%
CAPITAL OUTLAY	555,734	1,500	0%	555,734	100%	100%
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	415,855	37%	596,632	53%	90%
SPECIAL REVENUE FUNDS	2,074,565	506,260	24%	729,378	35%	60%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JULY 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	99	NA+
NON-OPERATING	647,742	647,742	827,957	128%
	647,742	647,742	828,056	128%
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%
	647,742	647,742	647,741	100%
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%
	647,742	647,742	647,741	100%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 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	99	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	0	99	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	828,056	128%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
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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 JULY 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	515,482	32%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	0	0	2	NA+
NON-OPERATING	8,169	229,783	50,000	22%
	903,182	1,824,796	565,484	31%
EXPENSES:				
GENERAL GOVERNMENT	0	0	0	0%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	893,039	893,039	888,712	100%
TRANSPORTATION	6,300	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	953,249	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	888,712	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	953,249	52%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 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	3,600	1%
STATE GRANTS	888,713	888,713	511,882	58%
GRANTS FROM OTHER LOCAL UNITS	0	0	0	0%
SUBTOTAL	895,013	1,595,013	515,482	32%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	0	0	2	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	0	2	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	565,484	31%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
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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	16,521	30%	39,530	71%	100%
CAPITAL OUTLAY	865,614	0	0%	0	0%	0%
TOTAL EXPENDITURES	921,614	16,521	2%	39,530	4%	6%
MILL CREEK SINK FUND						
OPERATING EXPENDITURES	0	0	0%	0	0%	0%
CAPITAL OUTLAY	888,713	888,712	100%	0	0%	100%
TOTAL EXPENDITURES	888,713	888,712	100%	0	0%	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	907,419	50%	45,830	3%	52%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JULY 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	16,891,118	86%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	373,450	373,450	350,412	94%
NON-OPERATING	1,411,581	1,411,581	0	0%
	21,782,531	26,740,481	17,279,490	65%
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	17,085,378	64%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	21,782,531	26,740,481	17,085,378	64%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	2,002,776	2,002,776	1,445,862	72%
OPERATING EXPENDITURES	2,010,477	2,113,477	1,604,628	76%
CAPITAL OUTLAY	3,181,980	8,036,930	1,602,770	20%
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	7,281,347	86%
	21,782,531	26,740,481	17,085,378	64%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
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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	12,278,835	82%
PHYSICAL ENVIRONMENT-WATER	1,825,000	1,825,000	1,855,090	102%
PHYSICAL ENVIRONMENT-WASTEWATER	2,736,500	2,736,500	2,705,631	99%
PHYSICAL ENVIRONMENT-MOSQUITO	61,000	61,000	51,562	85%
SUBTOTAL	19,622,500	19,622,500	16,891,118	86%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	5,700	5,700	6,941	122%
RENTS & ROYALTIES	32,000	32,000	32,423	101%
OTHER MISCELLANEOUS REVENUE	335,750	335,750	311,048	93%
SUBTOTAL	373,450	373,450	350,412	94%
<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	17,279,490	65%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 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	856,539	65%	0	0%	65%
OPERATING EXPENDITURES	918,222	690,919	75%	98,237	11%	86%
CAPITAL OUTLAY	1,994,434	551,361	28%	216,302	11%	38%
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	7,281,347	86%	0	0%	86%
TOTAL EXPENDITURES	15,837,337	12,519,479	79%	314,539	2%	81%
<u>WATER UTILITY</u>						
PERSONAL SERVICES	205,391	181,435	88%	0	0%	88%
OPERATING EXPENDITURES	344,231	216,070	63%	27,147	8%	71%
CAPITAL OUTLAY	5,451,305	251,852	5%	278,692	5%	10%
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	1,337,380	18%	305,839	4%	22%
<u>WASTEWATER UTILITY</u>						
PERSONAL SERVICES	466,604	403,352	86%	0	0%	86%
OPERATING EXPENDITURES	812,023	494,371	61%	73,510	9%	70%
CAPITAL OUTLAY	591,191	146,958	25%	157,605	27%	52%
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	2,348,116	73%	231,115	7%	80%
<u>MOSQUITO CONTROL</u>						
PERSONAL SERVICES	7,713	4,536	59%	0	0%	59%
OPERATING EXPENDITURES	39,001	4,374	11%	0	0%	11%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	45,000	20,000	44%	0	0%	44%
TOTAL EXPENDITURES	91,714	28,910	32%	0	0%	32%
ENTERPRISE FUNDS	26,740,481	16,233,885	61%	851,493	3%	64%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JULY 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	5,264	2106%
NON-OPERATING	3,517,046	3,517,046	2,159,908	61%
	<u>3,517,296</u>	<u>3,517,296</u>	<u>2,165,557</u>	<u>62%</u>
EXPENSES:				
GENERAL GOVERNMENT	2,680,021	2,680,021	1,780,473	66%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	837,275	837,275	482,415	58%
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>2,262,888</u>	<u>64%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	2,315,529	2,315,529	1,534,250	66%
OPERATING EXPENDITURES	806,445	821,445	490,170	60%
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>2,262,888</u>	<u>64%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 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	422	169%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	4,842	NA+
SUBTOTAL	250	250	5,264	2106%
<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	2,165,557	62%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 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	288,259	84%	0	0%	84%
OPERATING EXPENDITURES	43,557	25,414	58%	0	0%	58%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	388,339	313,673	81%	0	0%	81%
<u>FAS / UTILITY BILLING</u>						
PERSONAL SERVICES	351,302	241,767	69%	0	0%	69%
OPERATING EXPENDITURES	145,332	104,878	72%	0	0%	72%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	496,634	346,645	70%	0	0%	70%
<u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u>						
PERSONAL SERVICES	980,114	553,807	57%	0	0%	57%
OPERATING EXPENDITURES	255,854	150,264	59%	19,021	7%	66%
CAPITAL OUTLAY	25,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,260,968	704,071	56%	19,021	2%	57%
<u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u>						
PERSONAL SERVICES	63,024	55,927	89%	0	0%	89%
OPERATING EXPENDITURES	29,475	16,613	56%	0	0%	56%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	92,499	72,540	78%	0	0%	78%
<u>ISF - HUMAN RESOURCES</u>						
PERSONAL SERVICES	39,788	32,240	81%	0	0%	81%
OPERATING EXPENDITURES	581	562	97%	0	0%	97%
TOTAL EXPENDITURES	40,369	32,802	81%	0	0%	81%
<u>ISF - FAS / INFORMATION</u>						
PERSONAL SERVICES	66,890	58,874	88%	0	0%	88%
OPERATING EXPENDITURES	7,000	5,526	79%	0	0%	79%
TOTAL EXPENDITURES	73,890	64,400	87%	0	0%	87%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 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	303,376	65%	0	0%	65%
OPERATING EXPENDITURES	339,646	114,832	34%	53,060	16%	49%
CAPITAL OUTLAY	28,000	11,147	40%	0	0%	40%
TOTAL EXPENDITURES	837,275	429,355	51%	53,060	6%	58%
<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	2,190,807	62%	72,081	2%	64%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JULY 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	7,490,762	94%
PERMITS, FEES & ASSESSMENTS	768,489	768,489	908,360	118%
INTERGOVERNMENTAL	2,623,682	8,500,321	1,729,633	20%
CHARGES FOR SERVICES	20,957,242	20,977,242	18,223,342	87%
FINES AND FORFEITURES	33,500	43,187	49,865	115%
MISCELLANEOUS REVENUE	417,320	417,320	438,488	105%
NON-OPERATING	9,851,101	10,072,715	5,237,103	52%
	42,610,703	48,738,643	34,077,553	70%

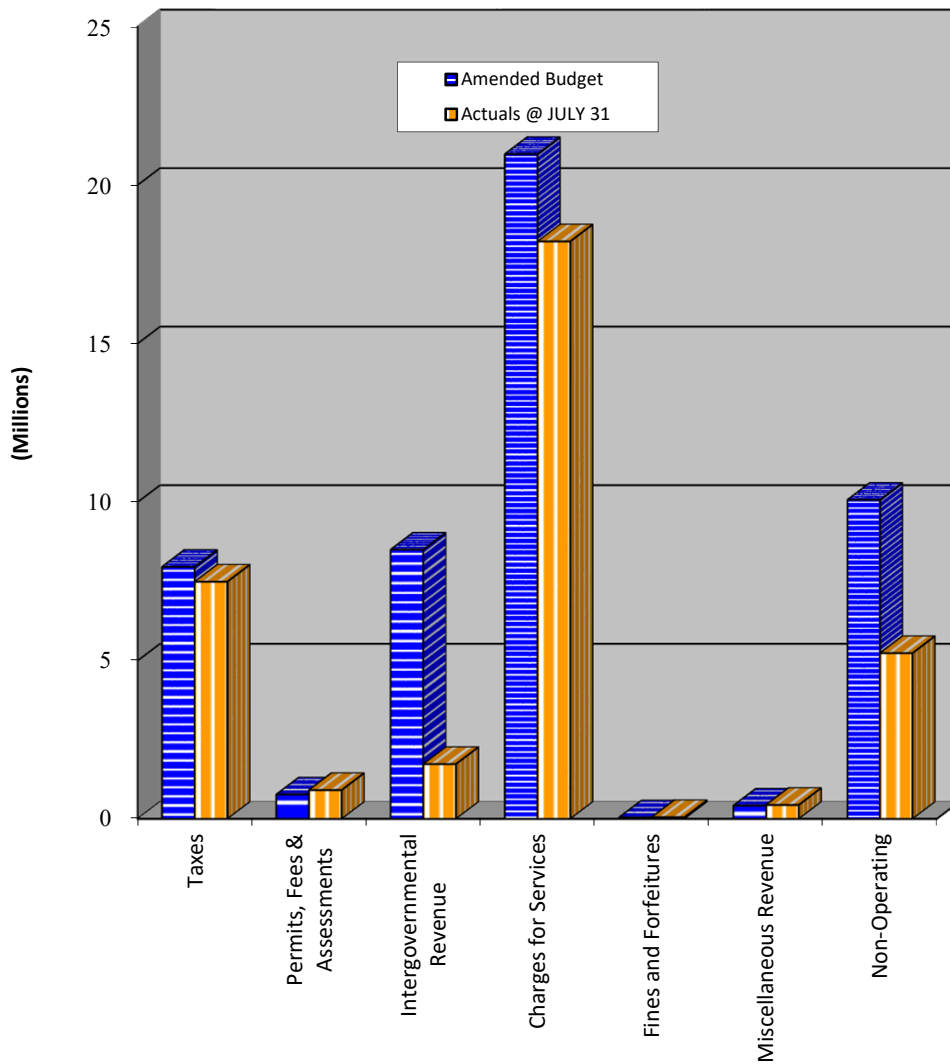
EXPENSES:				
GENERAL GOVERNMENT	9,409,444	9,631,058	7,133,615	74%
PUBLIC SAFETY	4,407,414	4,419,125	3,664,591	83%
ECONOMIC ENVIRONMENT	1,024,030	1,174,030	1,017,660	87%
PHYSICAL ENVIRONMENT	24,284,093	29,242,043	19,195,793	66%
TRANSPORTATION	1,459,456	2,159,456	1,001,193	46%
HUMAN SERVICES	0	86,665	76,905	89%
CULTURE & RECREATION	2,026,266	2,026,266	1,202,634	59%
	42,610,703	48,738,643	33,292,391	68%

MAJOR EXPENDITURE CATEGORIES:

PERSONAL SERVICES	12,200,804	12,154,947	9,050,712	74%
OPERATING EXPENDITURES	7,581,023	7,954,144	5,806,273	73%
CAPITAL OUTLAY	5,821,038	11,400,100	3,903,169	34%
DEBT SERVICE	1,971,908	1,971,908	1,965,204	100%
GRANTS & AIDS	109,000	109,000	48,583	45%
NON-OPERATING	6,464,630	6,686,244	5,237,103	78%
POWER COSTS	8,462,300	8,462,300	7,281,347	86%
	42,610,703	48,738,643	33,292,391	68%

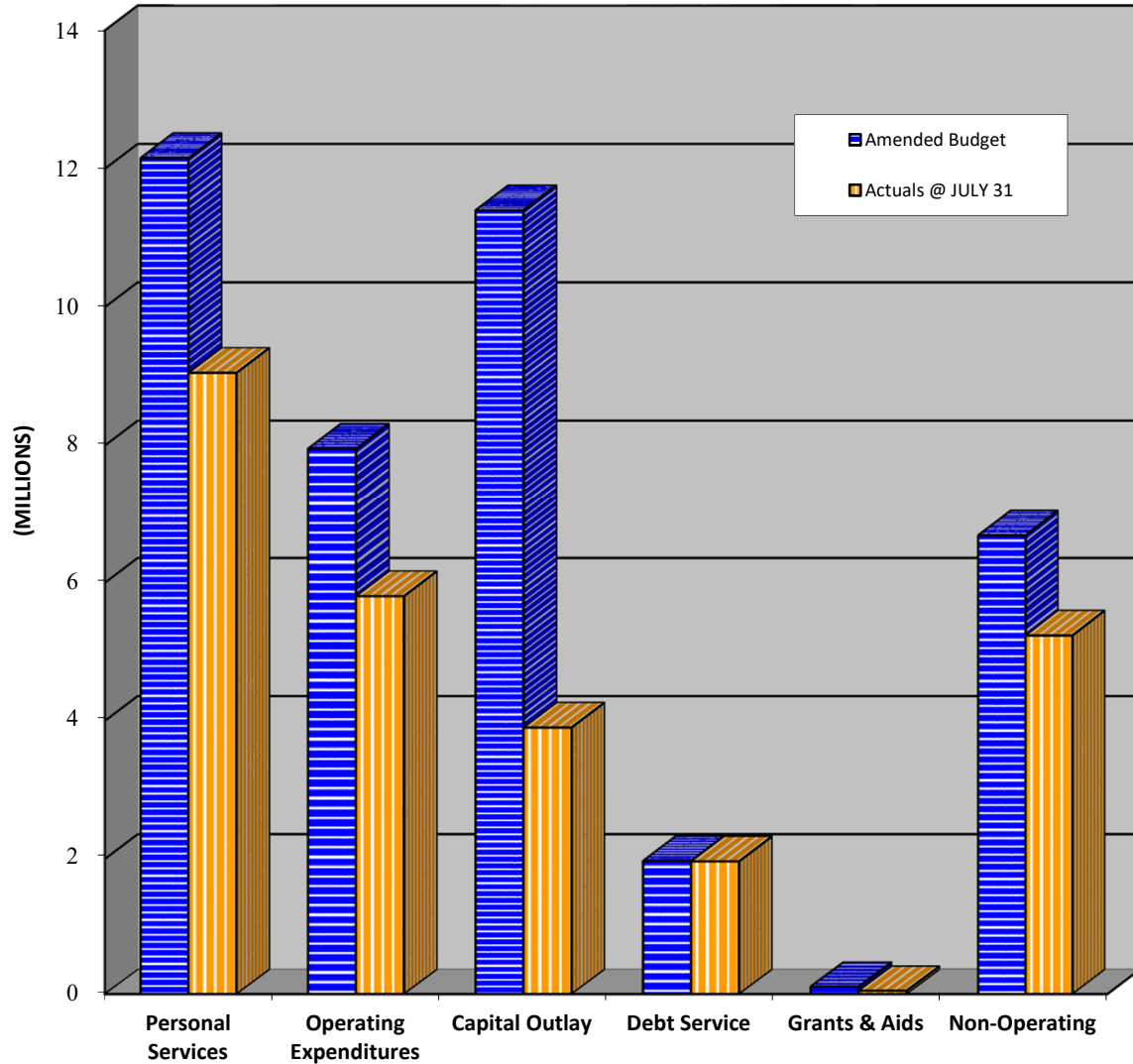
Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 70% of budget for the fiscal year. Taxes are at 94% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (118%); Intergovernmental Revenue (20%); Charges for Services (87%); Fines and Forfeitures (115%); Miscellaneous Revenue (105%); and Non-Operating Revenue (52%).



Expenditures by Major Category All City Funds

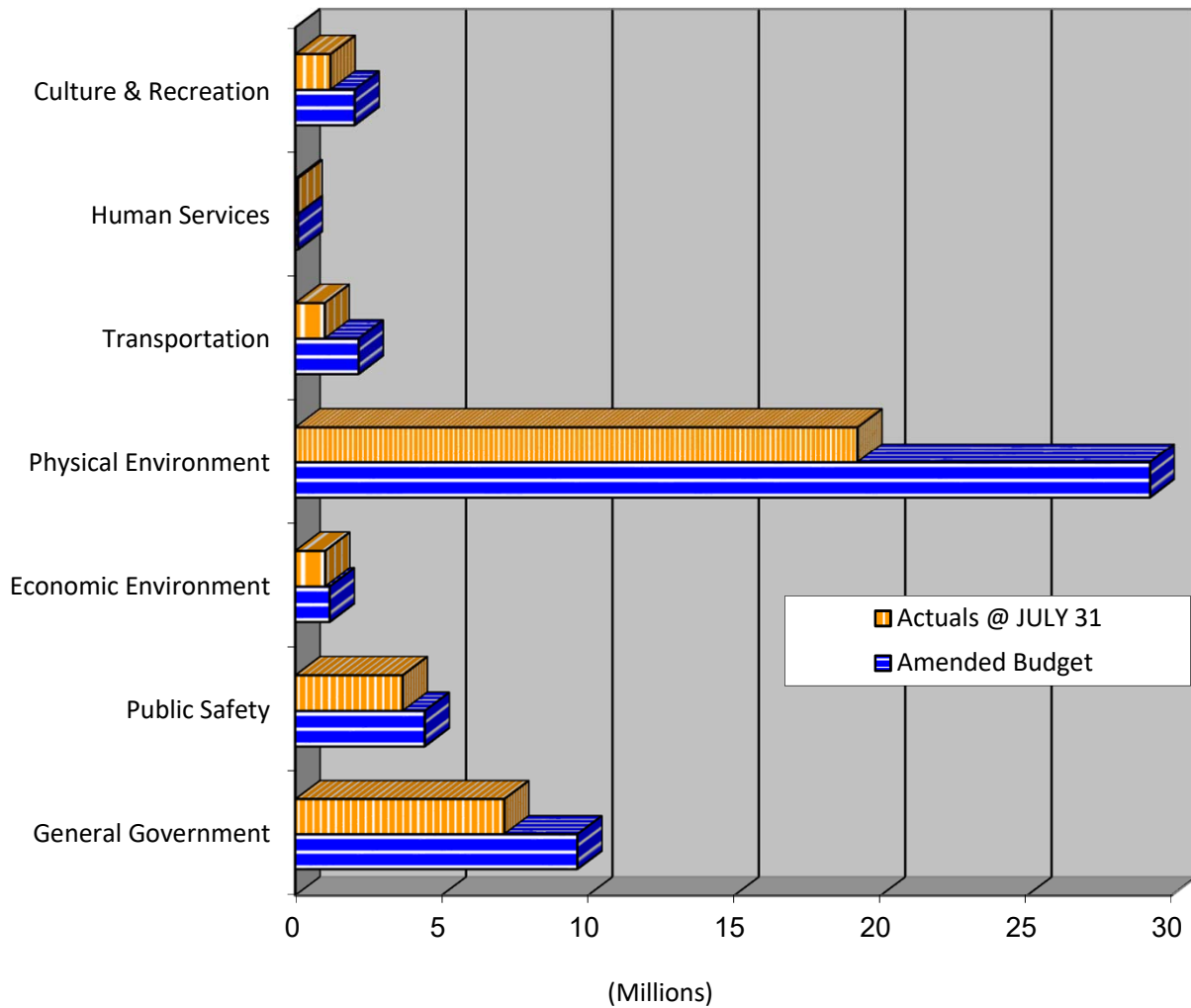
Overall, City expenditures and encumbrances are at 68% of budget for the period. The Personal Services category is at 74% of budget for the fiscal year. The Operating Expenditures category is at 73%, with encumbrances for legal and residential waste collection services of \$241K. Capital Outlay is at 34%, Debt Service is 100%, Grants & Aids is 45% and Non-Operating Expenditures are at 78%. Encumbrances for future expenditures account for 5.1% (aprox. \$2.5M) 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 68% of budget with General Government expenses at 74%, Public Safety at 83%, Economic Environment at 87%, Physical Environment at 66% (Enterprise Funds, Water Collection and Distribution & residential waste collection services), Transportation at 46%, Human Services at 89%, and Culture & Recreation at 59%.



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

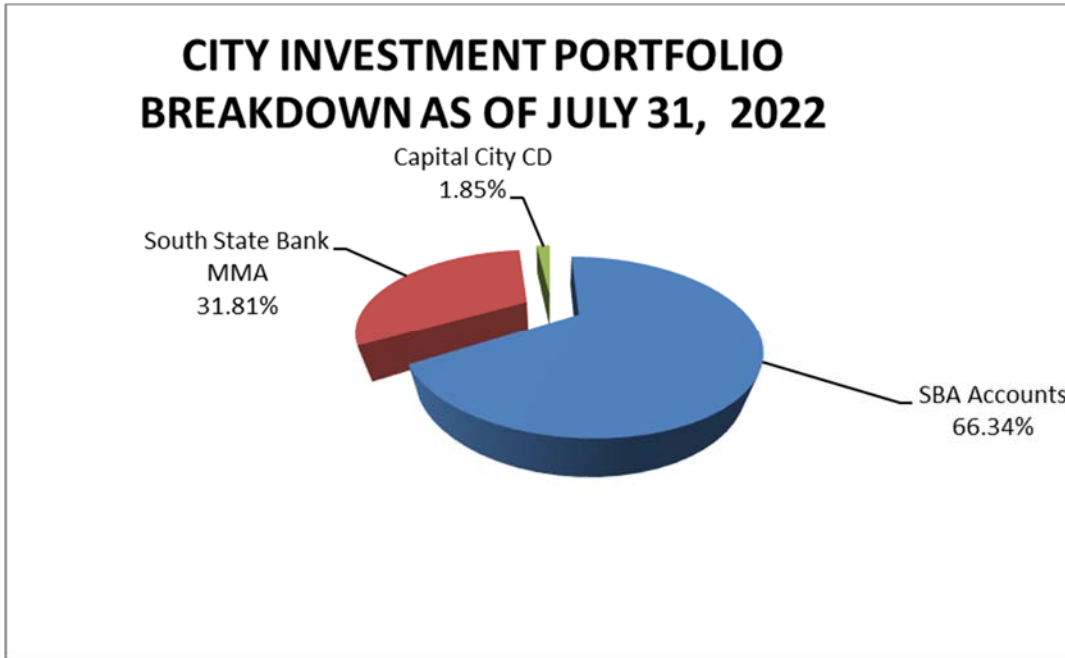
The Rate of Return on Investment refers to the benefits (the profits) to an investor or organization relative to the cost of the initial investment. It is similar to the rate of profit as a measure of profitability.

Conclusion

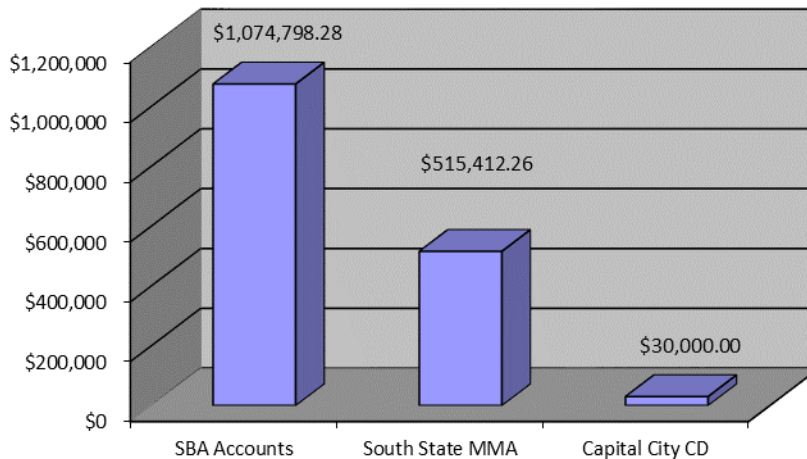
The City's cash and investments are pursuant to Section 218.415, Florida Statutes as well as the City's own adopted Investment Policy. To ensure that the City's funds are effectively managed, the Finance Director and other appropriate staff shall annually complete eight (8) hours of continuing professional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

INVESTMENTS AND CASH

As of July 31, 2022, the City's investment portfolio totaled **\$1,620,210.54**. 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 JULY 31, 2022



INVESTMENTS AND CASH

As of July 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 **\$25,348,591.17**. 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.
- Savannah Station Phase 2A Surety Account: This account is for funds related to the completion of improvements to the Savannah Station subdivision Phase 2A.
- SRF Repayment Money Market account: This account is for the repayment of the State Revolving Fund (SRF) loan related to the construction of the waste water facility.
- ARPA Account: This account is for funds received from the Federal Government through the American Rescue Plan Act. Funds are intended to be used to make necessary investments in water infrastructure.

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

Bank Account	July Balance	Percentage of Total
Operating Account	\$16,454,705.90	64.91%
Payroll Account	\$7,861.99	0.03%
CRA Account	\$918,209.76	3.62%
Police Forfeiture Account	\$13,071.98	0.05%
Series 2016 Repayment Account	\$852,459.30	3.36%
Deposit Account	\$1,972,136.16	7.78%
Explorer Account	\$4,789.29	0.02%
Heritage Oaks Account	\$4,325.46	0.02%
Savannah Station Phase 2A Surety Account	\$6,489.00	0.03%
SRF Repayment Account	\$155,566.57	0.61%
ARPA Account	\$4,958,975.76	19.56%
TOTAL	\$25,348,591.17	100.00%