

CITY OF ALACHUA



FISCAL ANALYSIS REPORT FISCAL YEAR 2022-2023 THROUGH NOVEMBER 30, 2022

JANUARY 23, 2022

KEY TERMS



- **Fiscal year: period beginning October 1, 2022 and ending September 30, 2023.**
- **Amended budget: budget including all changes since the beginning of the fiscal year.**
- **Period benchmark: percentage of fiscal year that has transpired - 16.67%.**
- **Encumbrances: Funds committed for future expenses.**

ALL FUNDS SUMMARY



	FY 22/23 AMENDED BUDGET	PERCENT OF TOTAL BUDGET
GENERAL FUND	15,375,163	25.35%
SPECIAL REVENUE FUNDS	2,457,864	4.05%
DEBT SERVICE FUND	802,217	1.32%
CAPITAL PROJECTS FUNDS	907,632	1.50%
ENTERPRISE FUNDS	37,263,316	61.43%
INTERNAL SERVICE FUND	<u>3,853,661</u>	<u>6.35%</u>
	60,659,853	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 (23%) –**

- Current Revenues: \$ 1.6M (10%)
- Budgeted Balances: \$ 2.0M (13%)

- **Uses of Funding (26%) –**

- Expenses: \$ 1.9M (12%)
- Encumbrances: \$ 2.1M (14%)

SPECIAL REVENUE FUNDS



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

SPECIAL REVENUE FUNDS



- **Sources of Funding (67%) –**

- Current Revenues: \$ 384K (16%)
- Budgeted Balances: \$ 1.3M (51%)

- **Uses of Funding (29%) –**

- Expenses: \$ 106K (4%)
- Encumbrances: \$ 610K (25%)

DEBT SERVICE FUND



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

DEBT SERVICE FUND



- **Sources of Funding (-1%) –**

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

- **Uses of Funding (75%) –**

- Expenses: \$ 606K (75%)
- Encumbrances: \$ ----- (0%)

CAPITAL PROJECTS FUNDS



- **Primary Revenue Source: Intergovernmental Revenue**
- **Programs Funded:**
 - San Felasco Conservation Corridor
 - Heritage Oaks
 - CDBG – Neighborhood Revitalization

CAPITAL PROJECTS FUNDS



- **Sources of Funding (25%) –**

- Current Revenues: \$ 0K (0%)
- Budgeted Balances: \$ 228K (25%)

- **Uses of Funding (4%) –**

- Expenses: \$ 0K (0%)
- Encumbrances: \$ 36K (4%)

ENTERPRISE FUNDS



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

ENTERPRISE FUNDS



- **Sources of Funding (39%) –**

- Current Revenues: \$ 3.7M (10%)
- Budgeted Balances: \$ 1.4M (29%)

- **Uses of Funding (8%) –**

- Expenses: \$ 2.1M (6%)
- Encumbrances: \$ 727K (2%)

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 (4%) –**

- Current Revenues: \$ 0K (0%)
- Balances: \$ 136K (4%)

- **Uses of Funding (19%) –**

- Expenses: \$ 631K (16%)
- Encumbrances: \$ 96K (3%)

ALL FUNDS SUMMARY



- **Amended FY 22/23 Budget = \$ 60,659,853**

- **Sources of Funding (33%) –**
 - Current Revenues: \$ 5.6M (9%)
 - Budgeted Balances: \$ 14.6M (24%)

- **Uses of Funding (15%) –**
 - Expenses: \$ 5.4M (9%)
 - Encumbrances: \$ 3.5M (6%)

INVESTMENTS / CASH HOLDINGS



- **Investment portfolio total = \$ 1,631,303.19**
 - State Board of Administration (SBA) = \$ 1.1M
 - Money Market Account = \$ 516K
 - Certificate of Deposit = \$ 30K

- **Cash holdings total = \$ 24,101,148.96**
 - Operating Account = \$ 16.0M
 - CRA Account = \$ 847K
 - Customer Deposit Accounts = \$ 2.0M
 - Series 2016 Repayment Account = \$ 34K
 - SRF Money Market account = \$ 79K
 - ARPA Account = \$ 4.9M
 - Other Accounts = \$ 246K

CONCLUSION



- **FY 23: Beginning as anticipated**
- **Bulk of tax revenue Dec - Feb**
- **FY 22: Audit On-Going**



**FINANCE AND ADMINISTRATIVE SERVICES
FISCAL ANALYSIS
FY 2022-2023
THROUGH NOVEMBER 30, 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 NOVEMBER 30, 2022**

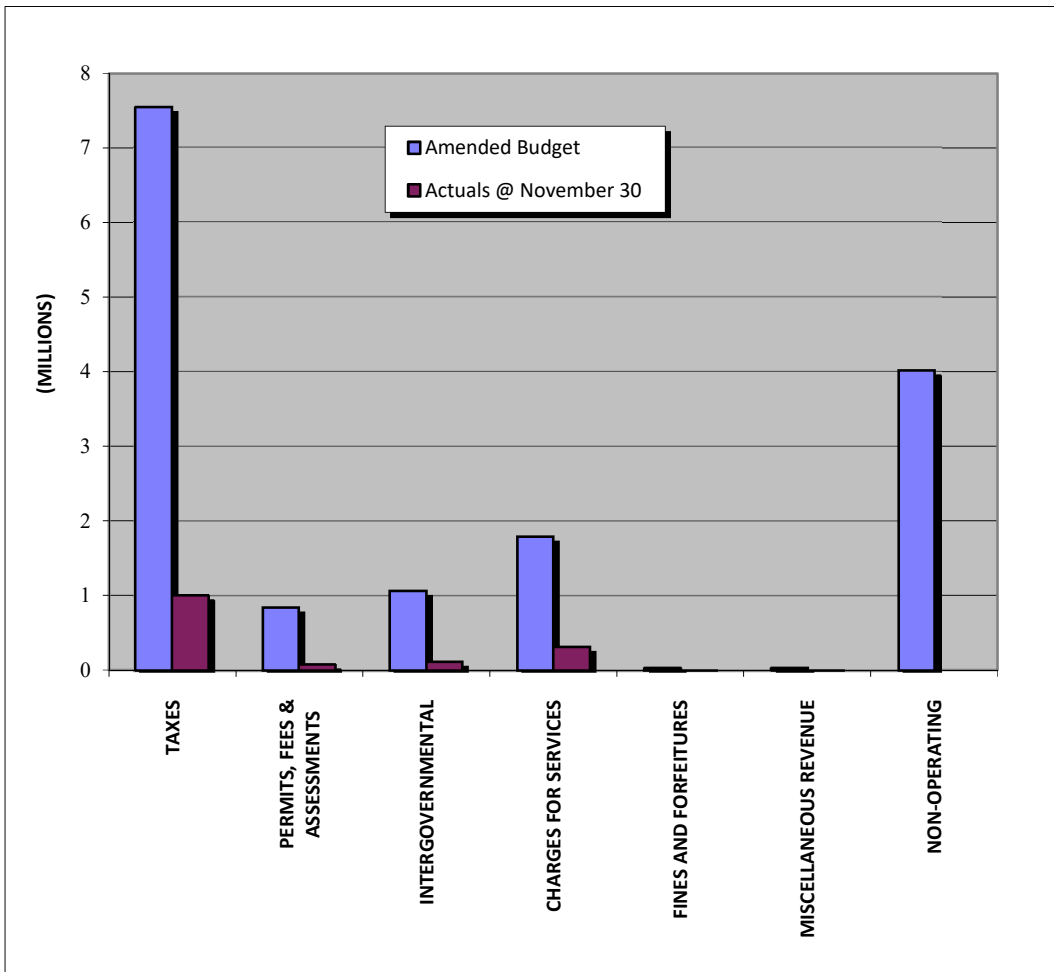
GENERAL FUND

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 22/23 APPROVED BUDGET	FY 22/23 AMENDED BUDGET	YEAR TO DATE FY 22/23	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	7,546,146	7,546,146	1,014,494	13%
PERMITS, FEES & ASSESSMENTS	853,000	853,000	88,806	10%
INTERGOVERNMENTAL	1,076,265	1,076,265	123,736	11%
CHARGES FOR SERVICES	1,801,940	1,801,940	322,951	18%
FINES AND FORFEITURES	40,000	40,000	3,555	9%
MISCELLANEOUS REVENUE	40,600	40,600	7,137	18%
NON-OPERATING	4,017,212	4,017,212	0	0%
	15,375,163	15,375,163	1,560,679	10%
EXPENSES:				
GENERAL GOVERNMENT	6,210,366	6,210,366	987,024	16%
PUBLIC SAFETY	4,987,671	4,987,671	1,068,437	21%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	1,079,066	1,079,066	1,075,548	100%
TRANSPORTATION	1,634,998	1,634,998	496,223	30%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	1,463,062	1,463,062	359,997	25%
	15,375,163	15,375,163	3,987,229	26%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	8,457,892	8,457,892	1,250,987	15%
OPERATING EXPENDITURES	4,257,686	4,257,686	2,138,412	50%
CAPITAL OUTLAY	1,127,139	1,127,139	597,830	53%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	297,438	297,438	0	0%
NON-OPERATING	1,235,008	1,235,008	0	0%
POWER COSTS	0	0	0	0%
	15,375,163	15,375,163	3,987,229	26%

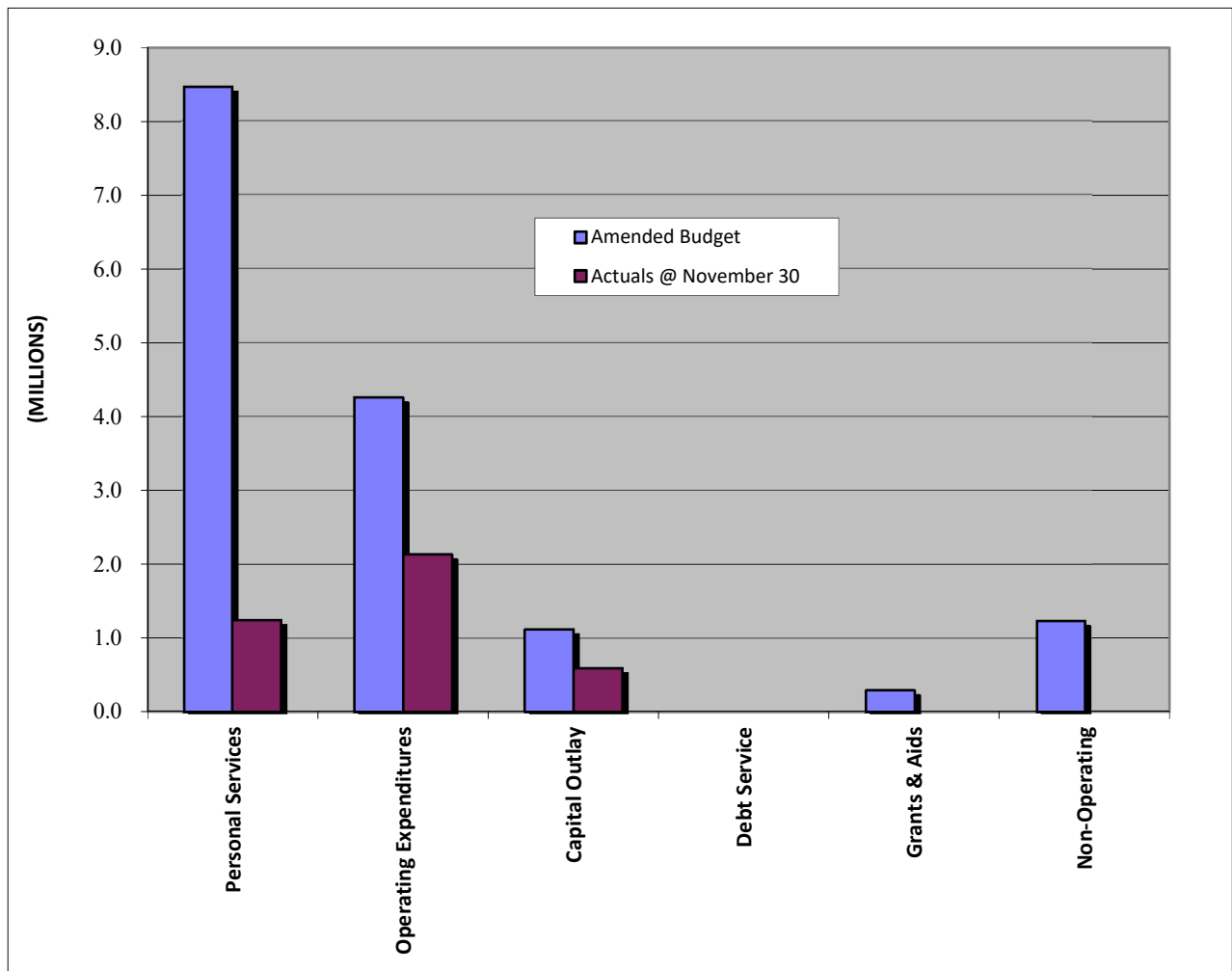
**Revenues by Major Category
General Fund**

As of November 30, 2022, the City of Alachua collected 10% of budgeted General Fund revenues. Tax collections are at 13%. These revenues include property taxes, local option fuel taxes, utility taxes, and communication services taxes and account for \$7.5M, or just under half, of the General Fund annual budgeted revenues. Permits, Fees & Assessments are at 10%. The Intergovernmental Revenues are at 11%. Charges for Services are at 18%, Fines & Forfeitures are at 9%, Miscellaneous Revenues are at 18% and Non-Operating Revenues are at 0%.



Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 26%. Personal Services are at 15% with Operating Expenditures at 50%. The Capital Outlay category is at 53%, Grants & Aids are 0% and Non-Operating expenditures are at 0%. Encumbrances for legal and residential waste collection account for 28% of the expense line total (\$1.1M).



CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2022

GENERAL FUND REVENUES

REVENUE SOURCE	FY 22/23 APPROVED BUDGET	FY 22/23 AMENDED BUDGET	YEAR TO DATE FY 22/23	PERCENT COLLECTED
<u>TAXES</u>				
AD VALOREM TAXES	5,559,133	5,559,133	812,354	15%
LOCAL OPTION FUEL TAXES	328,013	328,013	23,557	7%
UTILITY SERVICES TAXES	1,300,000	1,300,000	108,009	8%
COMMUNICATIONS SERVICES TAXES	310,000	310,000	26,980	9%
LOCAL BUSINESS TAXES	49,000	49,000	43,594	89%
SUBTOTAL	7,546,146	7,546,146	1,014,494	13%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
BUILDING PERMITS	413,000	413,000	43,913	11%
FRANCHISE FEES	440,000	440,000	44,893	10%
SUBTOTAL	853,000	853,000	88,806	10%
<u>INTERGOVERNMENTAL REVENUE</u>				
STATE-SHARED REVENUES	1,076,265	1,076,265	123,736	11%
GRANTS	0	0	0	0%
SUBTOTAL	1,076,265	1,076,265	123,736	11%
<u>CHARGES FOR SERVICES</u>				
GENERAL GOVERNMENT	83,025	83,025	22,790	27%
PUBLIC SAFETY	347,400	347,400	71,350	21%
PHYSICAL ENVIRONMENT	1,185,792	1,185,792	195,486	16%
TRANSPORTATION	47,723	47,723	0	0%
CULTURE & RECREATION	138,000	138,000	33,325	24%
OTHER CHARGES FOR SVCS	0	0	0	0%
SUBTOTAL	1,801,940	1,801,940	322,951	18%
<u>FINES & FORFEITURES</u>				
FINES & FORFEITURES	40,000	40,000	3,555	9%
OTHER FINES & FORFEITURES	0	0	0	0%
SUBTOTAL	40,000	40,000	3,555	9%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	9,000	9,000	3,897	43%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	31,600	31,600	3,240	10%
SUBTOTAL	40,600	40,600	7,137	18%
<u>NON-OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	2,000,000	2,000,000	0	0%
FUND BALANCE & UNDER COLLECTION	2,017,212	2,017,212	0	0%
SUBTOTAL	4,017,212	4,017,212	0	0%
GENERAL FUND	15,375,163	15,375,163	1,560,679	10%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2022

GENERAL FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 22/23 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	130,429	18,350	14%	0	0%	14%
OPERATING EXPENDITURES	25,878	4,663	18%	0	0%	18%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	156,307	23,013	15%	0	0%	15%
CITY MANAGER'S OFFICE						
PERSONAL SERVICES	641,826	73,109	11%	0	0%	11%
OPERATING EXPENDITURES	47,332	6,624	14%	54,000	114%	128%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
GRANTS & AIDS	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	689,158	79,733	12%	54,000	8%	19%
DEPUTY CITY CLERK						
PERSONAL SERVICES	152,453	24,870	16%	0	0%	16%
OPERATING EXPENDITURES	71,626	16,167	23%	3,367	5%	27%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	224,079	41,037	18%	3,367	2%	20%
CITY ATTORNEY						
OPERATING EXPENDITURES	174,060	36,544	21%	118,726	68%	89%
TOTAL EXPENDITURES	174,060	36,544	21%	118,726	68%	89%
INFORMATION & TECHNOLOGY SERVICES						
PERSONAL SERVICES	210,921	25,778	12%	0	0%	12%
OPERATING EXPENDITURES	115,133	33,727	29%	5,909	5%	34%
CAPITAL OUTLAY	125,000	5,595	4%	0	0%	4%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	451,054	65,100	14%	5,909	1%	16%
FINANCE						
PERSONAL SERVICES	588,308	91,721	16%	0	0%	16%
OPERATING EXPENDITURES	98,433	37,060	38%	26,953	27%	65%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	686,741	128,781	19%	26,953	4%	23%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2022

GENERAL FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 22/23 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
HUMAN RESOURCES						
PERSONAL SERVICES	260,558	40,641	16%	0	0%	16%
OPERATING EXPENDITURES	68,975	4,215	6%	0	0%	6%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	329,533	44,856	14%	0	0%	14%
FACILITIES MAINTENANCE						
PERSONAL SERVICES	386,335	39,436	10%	0	0%	10%
OPERATING EXPENDITURES	217,610	29,612	14%	13,598	6%	20%
CAPITAL OUTLAY	77,276	58,572	76%	18,704	24%	100%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	681,221	127,620	19%	32,302	5%	23%
GRANTS & CONTRACTS						
PERSONAL SERVICES	0	0	0%	0	0%	0%
OPERATING EXPENDITURES	55,500	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	55,500	0	0%	0	0%	0%
CP&D-PLANNING & DEVELOPMENT						
PERSONAL SERVICES	599,724	84,908	14%	0	0%	14%
OPERATING EXPENDITURES	113,152	9,068	8%	15,965	14%	22%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	712,876	93,976	13%	15,965	2%	15%
COMPLIANCE & RISK MANAGEMENT						
PERSONAL SERVICES	327,691	51,067	16%	0	0%	16%
OPERATING EXPENDITURES	44,576	12,243	27%	0	0%	27%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	372,267	63,310	17%	0	0%	17%
CP&D-BEAUTIFICATION BOARD						
OPERATING EXPENDITURES	23,000	259	1%	2,851	12%	14%
TOTAL EXPENDITURES	23,000	259	1%	2,851	12%	14%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2022

GENERAL FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 22/23 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
SPECIAL EXPENSE						
PERSONAL SERVICES	14,074	0	0%	0	0%	0%
OPERATING EXPENDITURES	108,050	20,130	19%	2,592	2%	21%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
GRANTS & AIDS	297,438	0	0%	0	0%	0%
NON-OPERATING	1,235,008	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,654,570	20,130	1%	2,592	0%	1%
PS-SOLID WASTE DISPOSAL						
OPERATING EXPENDITURES	1,079,066	95,571	9%	979,977	91%	100%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,079,066	95,571	9%	979,977	91%	100%
PS-PUBLIC WORKS						
PERSONAL SERVICES	656,463	77,901	12%	0	0%	12%
OPERATING EXPENDITURES	346,599	28,016	8%	112,520	32%	41%
CAPITAL OUTLAY	631,936	4,800	1%	272,986	43%	44%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,634,998	110,717	7%	385,506	24%	30%
BUILDING INSPECTIONS						
PERSONAL SERVICES	229,248	37,266	16%	0	0%	16%
OPERATING EXPENDITURES	44,155	5,071	11%	0	0%	11%
CAPITAL OUTLAY	35,000	38,788	111%	0	0%	111%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	308,403	81,125	26%	0	0%	26%
APD-PATROL & ADMIN						
PERSONAL SERVICES	3,105,810	523,264	17%	0	0%	17%
OPERATING EXPENDITURES	860,916	73,383	9%	127,303	15%	23%
CAPITAL OUTLAY	257,927	38,249	15%	160,136	62%	77%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	4,224,653	634,896	15%	287,439	7%	22%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2022

GENERAL FUND EXPENDITURES
BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 22/23 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	399,628	60,610	15%	0	0%	15%
OPERATING EXPENDITURES	20,987	2,165	10%	0	0%	10%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	420,615	62,775	15%	0	0%	15%
<u>APD-SCHOOL CROSSING GUARDS</u>						
OPERATING EXPENDITURES	29,000	2,202	8%	0	0%	8%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	29,000	2,202	8%	0	0%	8%
<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	754,424	102,066	14%	0	0%	14%
OPERATING EXPENDITURES	708,638	93,307	13%	164,624	23%	36%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,463,062	195,373	13%	164,624	11%	25%
GENERAL FUND	15,375,163	1,907,018	12%	2,080,211	14%	26%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING NOVEMBER 30, 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 22/23 APPROVED BUDGET	FY 22/23 AMENDED BUDGET	YEAR TO DATE FY 22/23	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	610,635	610,635	52,177	9%
PERMITS, FEES & ASSESSMENTS	19,600	19,600	122	1%
INTERGOVERNMENTAL REVENUE	324,236	324,236	324,236	100%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	5,000	5,000	1,520	30%
MISCELLANEOUS REVENUE	18,320	18,320	6,178	34%
NON-OPERATING	1,480,073	1,480,073	0	0%
	2,457,864	2,457,864	384,233	16%
EXPENSES:				
GENERAL GOVERNMENT	201,400	201,400	5,250	3%
PUBLIC SAFETY	20,000	20,000	0	0%
ECONOMIC ENVIRONMENT	1,228,878	1,228,878	580,615	47%
PHYSICAL ENVIRONMENT	33,800	33,800	12,960	38%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	973,786	973,786	116,886	12%
	2,457,864	2,457,864	715,711	29%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	122,597	122,597	15,646	13%
OPERATING EXPENDITURES	1,180,517	1,180,517	166,868	14%
CAPITAL OUTLAY	1,000,470	1,000,470	483,557	48%
DEBT SERVICE	99,280	99,280	49,640	50%
GRANTS & AIDS	25,000	25,000	0	0%
NON-OPERATING	30,000	30,000	0	0%
	2,457,864	2,457,864	715,711	29%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2022

SPECIAL REVENUE FUNDS REVENUES

REVENUE SOURCE	FY 22/23 APPROVED BUDGET	FY 22/23 AMENDED BUDGET	RECEIVED TO DATE FY 22/23	PERCENT COLLECTED
<u>TAXES</u>				
DISCRETIONARY SALES SURTAX	610,635	610,635	52,177	9%
SUBTOTAL	610,635	610,635	52,177	9%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
OTHER CHARGES AND FEES	0	0	0	0%
SPECIAL ASSESSMENTS	19,600	19,600	122	1%
SUBTOTAL	19,600	19,600	122	1%
<u>INTERGOVERNMENTAL REVENUE</u>				
FEDERAL GRANTS	0	0	0	0%
STATE GRANTS	0	0	0	0%
GRANTS FROM OTHER LOCAL UNITS	0	0	0	0%
PAYMENTS FROM LOCAL UNITS (FOR CRA)	324,236	324,236	324,236	100%
SUBTOTAL	324,236	324,236	324,236	100%
<u>CHARGES FOR SERVICES</u>				
CULTURE & RECREATION	0	0	0	0%
OTHER MISCELLANEOUS CHARGES	0	0	0	0%
SUBTOTAL	0	0	0	0%
<u>FINES AND FORFEITURES</u>				
ADDT'L CRT COSTS-\$2 FOR LEO TRAINING	5,000	5,000	1,520	30%
SUBTOTAL	5,000	5,000	1,520	30%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	320	320	353	110%
RENTALS AND LEASES	18,000	18,000	5,825	32%
CONTRIBUTIONS AND DONATIONS	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	18,320	18,320	6,178	34%
<u>NON-OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN	225,031	225,031	0	0%
USE OF FUND BALANCE/UNDERCOLLECTION	1,255,042	1,255,042	0	0%
SUBTOTAL	1,480,073	1,480,073	0	0%
SPECIAL REVENUE FUNDS	2,457,864	2,457,864	384,233	16%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2022

SPECIAL REVENUE FUNDS EXPENDITURES
 BY MAJOR CATEGORY

SPECIAL REVENUE FUND	FY 22/23 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
ADDT'L COURT COST-\$2 FOR LEO TRAINING FUND						
OPERATING EXPENDITURES	15,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	15,000	0	0%	0	0%	0%
TREE BANK FUND						
OPERATING EXPENDITURES	201,400	0	0%	5,250	3%	3%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	201,400	0	0%	5,250	3%	3%
EXPLORER SPECIAL REVENUE FUND						
OPERATING EXPENDITURES	5,000	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	5,000	0	0%	0	0%	0%
TK BASIN SPECIAL ASSESSMENT						
OPERATING EXPENDITURES	23,800	2,160	9%	10,800	45%	54%
NON OPERATING	10,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	33,800	2,160	6%	10,800	32%	38%
WILD SPACES PUBLIC PLACES FUND						
OPERATING EXPENDITURES	592,739	0	0%	0	0%	0%
CAPITAL OUTLAY	361,886	0	0%	116,886	32%	32%
TOTAL EXPENDITURES	954,625	0	0%	116,886	12%	12%
DONATION FUND						
OPERATING EXPENDITURES	19,161	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	19,161	0	0%	0	0%	0%
CRA FUND						
PERSONAL SERVICES	122,597	15,646	13%	0	0%	13%
OPERATING EXPENDITURES	323,417	38,376	12%	110,282	34%	46%
CAPITAL OUTLAY	638,584	0	0%	366,671	57%	57%
DEBT SERVICE	99,280	49,640	50%	0	0%	50%
AIDS TO PRIVATE ORGANIZATIONS	25,000	0	0%	0	0%	0%
NON OPERATING	20,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,228,878	103,662	8%	476,953	39%	47%
SPECIAL REVENUE FUNDS	2,457,864	105,822	4%	609,889	25%	29%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING NOVEMBER 30, 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 22/23 APPROVED BUDGET	FY 22/23 AMENDED BUDGET	YEAR TO DATE FY 22/23	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	0	0	0	0%
INTERGOVERNMENTAL	0	0	0	0%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	0	0	1	NA+
NON-OPERATING	802,217	802,217	0	0%
	802,217	802,217	1	0%
EXPENSES:				
GENERAL GOVERNMENT	802,217	802,217	605,528	75%
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%
	802,217	802,217	605,528	75%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	0	0	0	0%
CAPITAL OUTLAY	0	0	0	0%
DEBT SERVICE	802,217	802,217	605,528	75%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	0	0	0	0%
POWER COSTS	0	0	0	0%
	802,217	802,217	605,528	75%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2022

DEBT SERVICE FUND REVENUES

REVENUE SOURCE	FY 22/23 APPROVED BUDGET	FY 22/23 AMENDED BUDGET	YEAR TO DATE FY 22/23	PERCENT COLLECTED
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	0	0	1	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	0	1	NA+
<u>NON OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN-GF	809,977	809,977	0	0%
FUND BALANCE & UNDER COLLECTION	(7,760)	(7,760)	0	0%
SUBTOTAL	802,217	802,217	0	0%
DEBT SERVICE FUND	802,217	802,217	1	0%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2022

DEBT SERVICE FUND EXPENDITURES
 BY MAJOR CATEGORY

DEBT OBLIGATION	FY 22/23 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>OTHER DEBT COSTS</u>						
DEBT SERVICE	750	0	0%	0	0%	0%
<u>SERIES 2016 CAPITAL IMPROVEMENT</u>						
DEBT SERVICE	801,467	605,528	76%	0	0%	76%
TOTAL EXPENDITURES	801,467	605,528	76%	0	0%	76%
DEBT SERVICE FUND	802,217	605,528	75%	0	0%	75%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING NOVEMBER 30, 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 22/23 APPROVED BUDGET	FY 22/23 AMENDED BUDGET	YEAR TO DATE FY 22/23	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	0	0	0	0%
INTERGOVERNMENTAL REVENUE	680,035	680,035	0	0%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	0	0	1	NA+
NON-OPERATING	227,597	227,597	0	0%
	907,632	907,632	1	0%
EXPENSES:				
GENERAL GOVERNMENT	0	0	0	0%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	4,326	4,326	0	0%
TRANSPORTATION	901,649	901,649	36,086	4%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	1,657	1,657	0	0%
	907,632	907,632	36,086	4%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	42,070	42,070	36,086	86%
CAPITAL OUTLAY	865,562	865,562	0	0%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	0	0	0	0%
POWER COSTS	0	0	0	0%
	907,632	907,632	36,086	4%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2022

CAPITAL PROJECTS FUNDS REVENUES

REVENUE SOURCE	FY 22/23 APPROVED BUDGET	FY 22/23 AMENDED BUDGET	RECEIVED TO DATE FY 22/23	PERCENT COLLECTED
<u>TAXES</u>				
DISCRETIONARY SALES SURTAX	0	0	0	0%
SUBTOTAL	0	0	0	0%
<u>INTERGOVERNMENTAL REVENUE</u>				
FEDERAL GRANTS	680,035	680,035	0	0%
STATE GRANTS	0	0	0	0%
GRANTS FROM OTHER LOCAL UNITS	0	0	0	0%
SUBTOTAL	680,035	680,035	0	0%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	0	0	1	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	0	1	NA+
<u>NON-OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	0	0	0	0%
USE OF FUND BALANCE	227,597	227,597	0	0%
SUBTOTAL	227,597	227,597	0	0%
CAPITAL PROJECTS FUNDS	907,632	907,632	1	0%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2022

CAPITAL PROJECTS FUNDS EXPENDITURES
 BY MAJOR CATEGORY

CAPITAL PROJECT	FY 22/23 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	1,657	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,657	0	0%	0	0%	0%
HERITAGE OAKS						
OPERATING EXPENSES	4,326	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	4,326	0	0%	0	0%	0%
CDBG - NEIGHBORHOOD REVITALIZATION						
OPERATING EXPENDITURES	36,087	0	0%	36,086	100%	100%
CAPITAL OUTLAY	865,562	0	0%	0	0%	0%
TOTAL EXPENDITURES	901,649	0	0%	36,086	4%	0%
CAPITAL PROJECT FUNDS	907,632	0	0%	36,086	4%	4%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING NOVEMBER 30, 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 22/23 APPROVED BUDGET	FY 22/23 AMENDED BUDGET	YEAR TO DATE FY 22/23	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	0	0	0	0%
INTERGOVERNMENTAL REVENUE	4,500,000	4,500,000	0	0%
CHARGES FOR SERVICES	21,422,364	21,422,364	3,640,357	17%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	412,800	412,800	74,369	18%
NON-OPERATING	10,928,152	10,928,152	0	0%
	37,263,316	37,263,316	3,714,726	10%
EXPENSES:				
GENERAL GOVERNMENT	0	0	0	0%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	37,263,316	37,263,316	2,840,603	8%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	37,263,316	37,263,316	2,840,603	8%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	2,120,005	2,120,005	292,486	14%
OPERATING EXPENDITURES	2,352,678	2,352,678	584,368	25%
CAPITAL OUTLAY	9,180,078	9,180,078	646,964	7%
DEBT SERVICE	785,784	785,784	499,619	64%
GRANTS AND AIDS	0	0	0	0%
NON-OPERATING	5,942,271	5,942,271	0	0%
POWER COSTS	16,882,500	16,882,500	817,166	5%
	37,263,316	37,263,316	2,840,603	8%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2022

ENTERPRISE FUNDS REVENUES

REVENUE SOURCE	FY 22/23 APPROVED BUDGET	FY 22/23 AMENDED BUDGET	RECEIVED TO DATE FY 22/23	PERCENT COLLECTED
<u>INTERGOVERNMENTAL REVENUE</u>				
STATE GRANTS	0	0	0	0%
FEDERAL GRANTS	4,500,000	4,500,000	0	0%
SUBTOTAL	4,500,000	4,500,000	0	0%
<u>CHARGES FOR SERVICES</u>				
PHYSICAL ENVIRONMENT-ELECTRIC	15,674,264	15,674,264	2,852,086	18%
PHYSICAL ENVIRONMENT-WATER	2,438,100	2,438,100	326,302	13%
PHYSICAL ENVIRONMENT-WASTEWATER	3,250,000	3,250,000	451,542	14%
PHYSICAL ENVIRONMENT-MOSQUITO	60,000	60,000	10,427	17%
SUBTOTAL	21,422,364	21,422,364	3,640,357	17%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	8,000	8,000	5,609	70%
RENTS & ROYALTIES	32,000	32,000	0	0%
OTHER MISCELLANEOUS REVENUE	372,800	372,800	68,760	18%
SUBTOTAL	412,800	412,800	74,369	18%
<u>NON-OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	0	0	0	0%
FUND BALANCE & UNDER COLLECTION	10,928,152	10,928,152	0	0%
SUBTOTAL	10,928,152	10,928,152	0	0%
ENTERPRISE FUNDS	37,263,316	37,263,316	3,714,726	10%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2022

ENTERPRISE FUNDS EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 22/23 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	1,427,905	183,646	13%	0	0%	13%
OPERATING EXPENDITURES	874,174	84,399	10%	115,745	13%	23%
CAPITAL OUTLAY	2,738,070	116,225	4%	233,930	9%	13%
DEBT SERVICE	0	0	0%	0	0%	0%
NON-OPERATING	3,391,913	0	0%	0	0%	0%
POWER COSTS	16,882,500	817,166	5%	0	0%	5%
TOTAL EXPENDITURES	25,314,562	1,201,436	5%	349,675	1%	6%
<u>WATER UTILITY</u>						
PERSONAL SERVICES	211,243	24,447	12%	0	0%	12%
OPERATING EXPENDITURES	594,004	38,648	7%	73,069	12%	19%
CAPITAL OUTLAY	4,823,925	116,847	2%	35,423	1%	3%
DEBT SERVICE	164,220	135,474	82%	0	0%	82%
NON-OPERATING	1,671,395	0	0%	0	0%	0%
TOTAL EXPENDITURES	7,464,787	315,416	4%	108,492	1%	6%
<u>WASTEWATER UTILITY</u>						
PERSONAL SERVICES	473,084	83,991	18%	0	0%	18%
OPERATING EXPENDITURES	843,292	85,466	10%	186,508	22%	32%
CAPITAL OUTLAY	1,618,083	62,000	4%	82,539	5%	9%
DEBT SERVICE	621,564	364,145	59%	0	0%	59%
NON-OPERATING	828,463	0	0%	0	0%	0%
TOTAL EXPENDITURES	4,384,486	595,602	14%	269,047	6%	20%
<u>MOSQUITO CONTROL</u>						
PERSONAL SERVICES	7,773	402	5%	0	0%	5%
OPERATING EXPENDITURES	41,208	533	1%	0	0%	1%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	50,500	0	0%	0	0%	0%
TOTAL EXPENDITURES	99,481	935	1%	0	0%	1%
ENTERPRISE FUNDS	37,263,316	2,113,389	6%	727,214	2%	8%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING NOVEMBER 30, 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 22/23 APPROVED BUDGET	FY 22/23 AMENDED BUDGET	YEAR TO DATE FY 22/23	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	0	0	0	0%
INTERGOVERNMENTAL REVENUE	0	0	0	0%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	700	700	188	27%
NON-OPERATING	3,852,961	3,852,961	0	0%
	3,853,661	3,853,661	188	0%
EXPENSES:				
GENERAL GOVERNMENT	2,972,571	2,972,571	606,800	20%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	881,090	881,090	119,646	14%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	3,853,661	3,853,661	726,446	19%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	2,548,577	2,548,577	338,223	13%
OPERATING EXPENDITURES	867,487	867,487	175,470	20%
CAPITAL OUTLAY	16,000	16,000	0	0%
DEBT SERVICE	281,597	281,597	212,753	76%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	140,000	140,000	0	0%
POWER COSTS	0	0	0	0%
	3,853,661	3,853,661	726,446	19%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2022

INTERNAL SERVICE FUND REVENUES

REVENUE SOURCE	FY 22/23 APPROVED BUDGET	FY 22/23 AMENDED BUDGET	YEAR TO DATE FY 22/23	PERCENT COLLECTED
<u>PERMITS, FEES & ASSESSMENTS</u>				
OTHER LICENSES, FEES, AND PERMITS	0	0	0	0%
SUBTOTAL	0	0	0	0%
<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	700	700	188	27%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	700	700	188	27%
<u>NON-OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	0	0	0	0%
SERIES 2016 DEBT PROCEEDS	0	0	0	0%
INTERFUND TRANSFER	3,717,271	3,717,271	0	0%
FUND BALANCE & UNDER COLLECTION	135,690	135,690	0	0%
SUBTOTAL	3,852,961	3,852,961	0	0%
INTERNAL SERVICE FUND	3,853,661	3,853,661	188	0%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2022

INTERNAL SERVICE FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 22/23 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	357,571	62,102	17%	0	0%	17%
OPERATING EXPENDITURES	55,436	4,414	8%	5,502	10%	18%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	413,007	66,516	16%	5,502	1%	17%
<u>FAS / UTILITY BILLING</u>						
PERSONAL SERVICES	362,837	58,272	16%	0	0%	16%
OPERATING EXPENDITURES	154,120	18,241	12%	25,250	16%	28%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	516,957	76,513	15%	25,250	5%	20%
<u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u>						
PERSONAL SERVICES	1,092,545	130,403	12%	0	0%	12%
OPERATING EXPENDITURES	290,588	23,517	8%	42,706	15%	23%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,383,133	153,920	11%	42,706	3%	14%
<u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u>						
PERSONAL SERVICES	127,406	11,994	9%	0	0%	9%
OPERATING EXPENDITURES	28,728	2,049	7%	0	0%	7%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	156,134	14,043	9%	0	0%	9%
<u>ISF - HUMAN RESOURCES</u>						
PERSONAL SERVICES	41,582	6,304	15%	0	0%	15%
OPERATING EXPENDITURES	503	125	25%	0	0%	25%
TOTAL EXPENDITURES	42,085	6,429	15%	0	0%	15%
<u>ISF - FAS / INFORMATION</u>						
PERSONAL SERVICES	32,658	2,770	8%	0	0%	8%
OPERATING EXPENDITURES	7,000	398	6%	0	0%	6%
TOTAL EXPENDITURES	39,658	3,168	8%	0	0%	8%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2022

INTERNAL SERVICE FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 22/23 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	533,978	66,378	12%	0	0%	12%
OPERATING EXPENDITURES	331,112	30,886	9%	22,382	7%	16%
CAPITAL OUTLAY	16,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	881,090	97,264	11%	22,382	3%	14%
<u>DEBT SERVICE FUND - SERIES 2016</u>						
DEBT SERVICE	281,597	212,753	76%	0	0%	76%
TOTAL EXPENDITURES	281,597	212,753	76%	0	0%	76%
<u>INTERNAL SERVICE FUND RESERVES</u>						
NON-OPERATING	140,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	140,000	0	0%	0	0%	0%
INTERNAL SERVICE FUND	3,853,661	630,606	16%	95,840	2%	19%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING NOVEMBER 30, 2022**

ALL CITY FUNDS

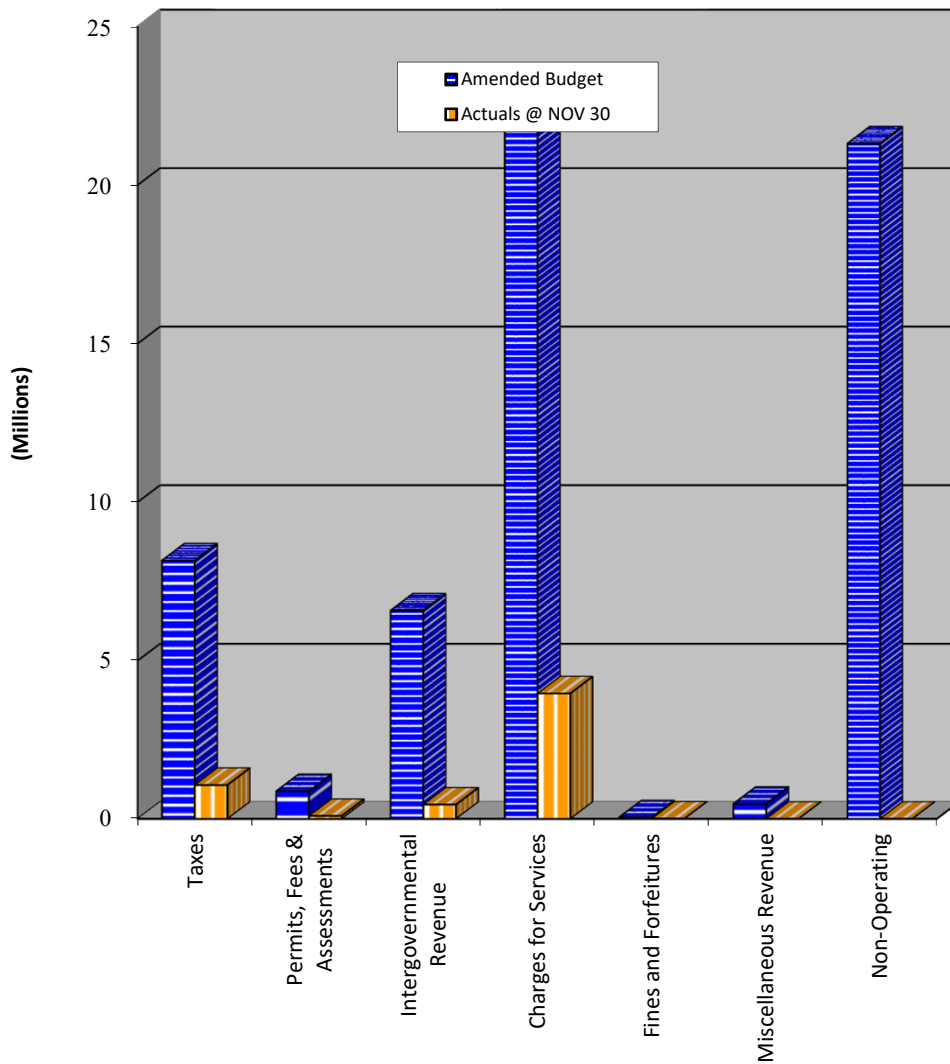
	FY 22/23 APPROVED BUDGET	FY 22/23 AMENDED BUDGET	YEAR TO DATE FY 22/23	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	8,156,781	8,156,781	1,066,671	13%
PERMITS, FEES & ASSESSMENTS	872,600	872,600	88,928	10%
INTERGOVERNMENTAL	6,580,536	6,580,536	447,972	7%
CHARGES FOR SERVICES	23,224,304	23,224,304	3,963,308	17%
FINES AND FORFEITURES	45,000	45,000	5,075	11%
MISCELLANEOUS REVENUE	472,420	472,420	0	0%
NON-OPERATING	21,308,212	21,308,212	0	0%
	60,659,853	60,659,853	5,571,954	9%

EXPENSES:				
GENERAL GOVERNMENT	10,186,554	10,186,554	2,204,602	21%
PUBLIC SAFETY	5,007,671	5,007,671	1,068,437	21%
ECONOMIC ENVIRONMENT	1,228,878	1,228,878	580,615	47%
PHYSICAL ENVIRONMENT	39,261,598	39,261,598	4,048,757	10%
TRANSPORTATION	2,536,647	2,536,647	532,309	21%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	2,438,505	2,438,505	476,883	20%
	60,659,853	60,659,853	8,911,603	15%

MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	13,249,071	13,249,071	1,897,342	14%
OPERATING EXPENDITURES	8,700,438	8,700,438	3,101,204	36%
CAPITAL OUTLAY	12,189,249	12,189,249	1,728,351	14%
DEBT SERVICE	1,968,878	1,968,878	1,367,540	69%
GRANTS & AIDS	322,438	322,438	0	0%
NON-OPERATING	7,347,279	7,347,279	0	0%
POWER COSTS	16,882,500	16,882,500	817,166	5%
	60,659,853	60,659,853	8,911,603	15%

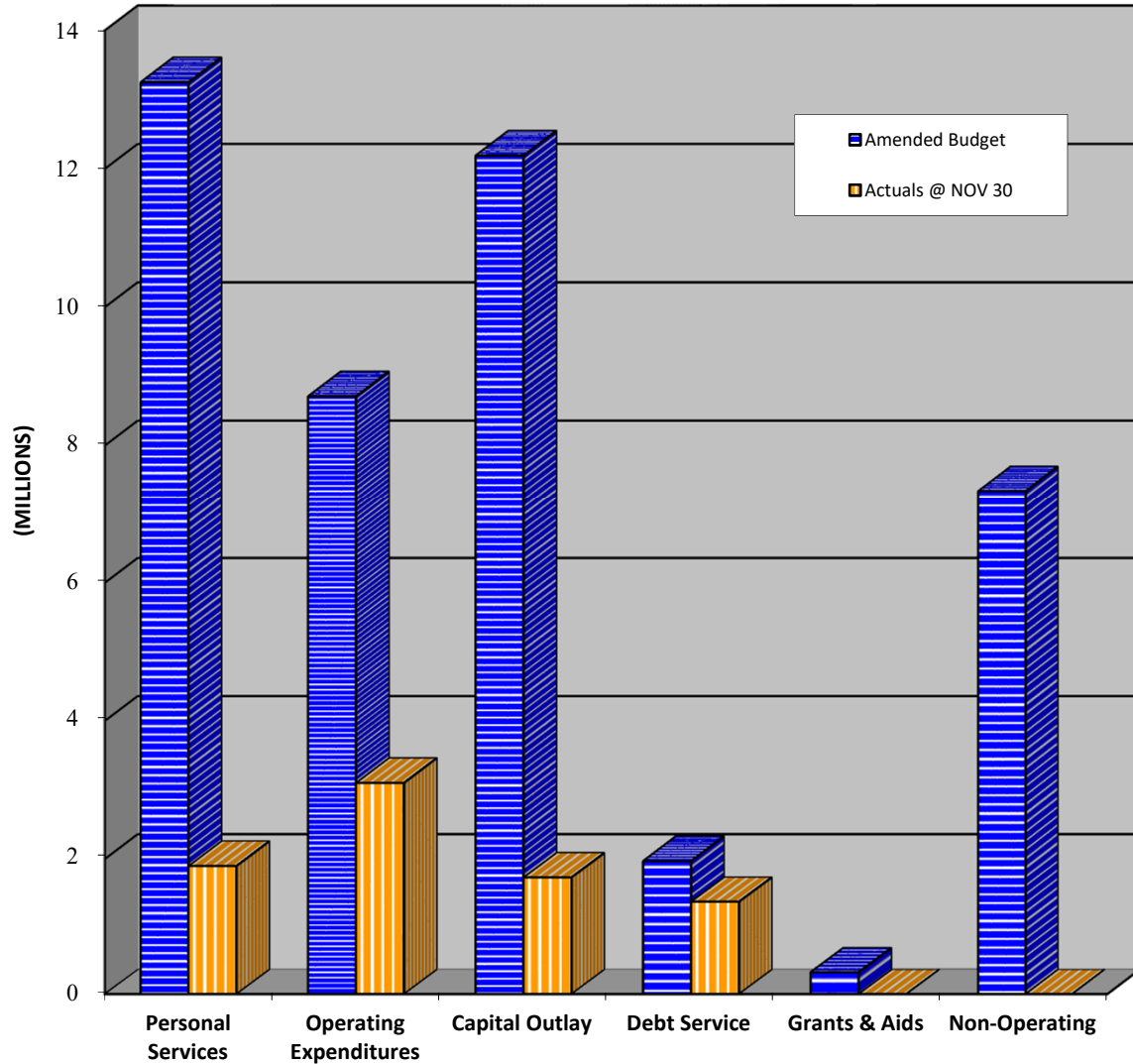
Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 9% of budget for the fiscal year. Taxes are at 13% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (10%); Intergovernmental Revenue (7%); Charges for Services (17%); Fines and Forfeitures (11%); Miscellaneous Revenue (0%); and Non-Operating Revenue (0%).



Expenditures by Major Category All City Funds

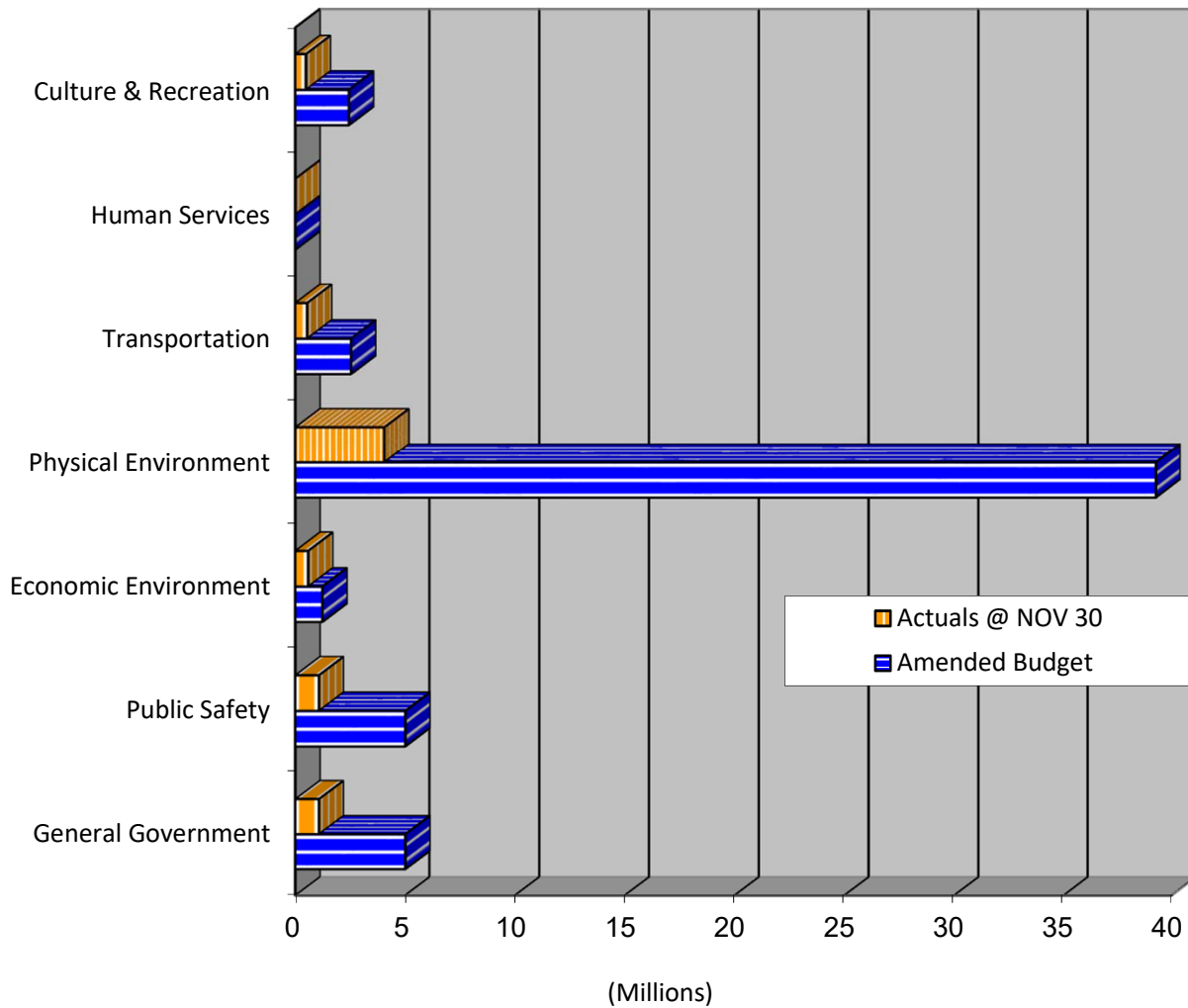
Overall, City expenditures and encumbrances are at 15% of budget for the period. The Personal Services category is at 14% of budget for the fiscal year. The Operating Expenditures category is at 36%, with encumbrances for legal and residential waste collection services of \$1.1M. Capital Outlay is at 14%, Debt Service is 69%, Grants & Aids is 0% and Non-Operating Expenditures are at 0%. Encumbrances for future expenditures account for 5.9% (aprox. \$3.5m) 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 15% of budget with General Government expenses at 21%, Public Safety at 21%, Economic Environment at 47%, Physical Environment at 10% (Enterprise Funds, Water Collection and Distribution & residential waste collection services), Transportation at 21%, Human Services at 0%, and Culture & Recreation at 20%.



INVESTMENTS AND CASH

Purpose

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

Investment Objectives

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

Defining Principal

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

Defining of Portfolio

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

Defining Rate of Return on Investment

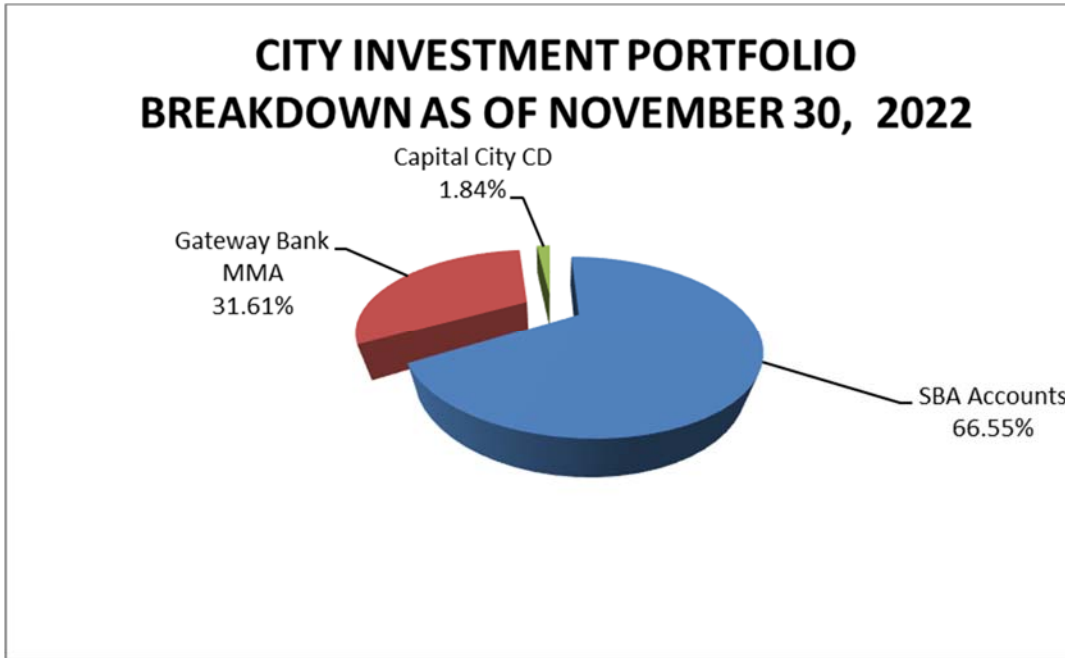
The Rate of Return on Investment refers to the benefits (the profits) to an investor or organization relative to the cost of the initial investment. It is similar to the rate of profit as a measure of profitability.

Conclusion

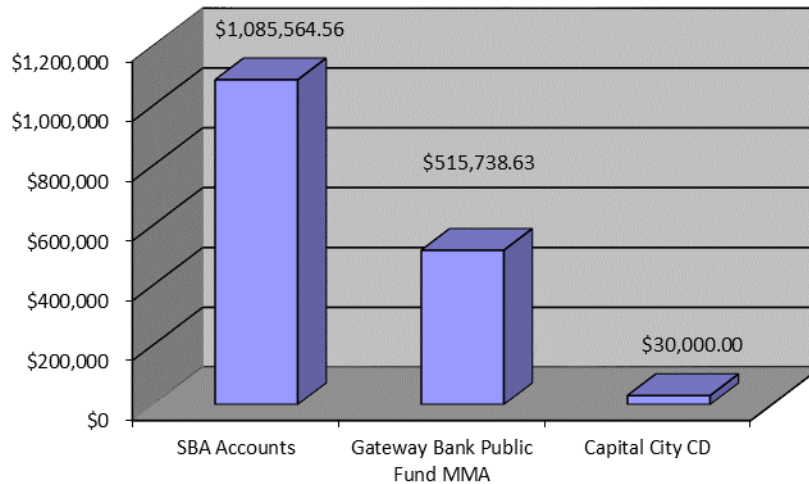
The City's cash and investments are pursuant to Section 218.415, Florida Statutes as well as the City's own adopted Investment Policy. To ensure that the City's funds are effectively managed, the Finance Director and other appropriate staff shall annually complete eight (8) hours of continuing professional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

INVESTMENTS AND CASH

As of November 30, 2022, the City's investment portfolio totaled **\$1,631,303.19**. The portfolio consists of: two State Board of Administration Investment Pool (SBA) accounts, one money market account and a certificate of deposit account. The graphs below illustrate the breakdown, by percentage, of each investment.



INVESTMENTS AS OF NOVEMBER 30, 2022



INVESTMENTS AND CASH

As of November 30, 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 **\$24,101,148.96**. 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	November Balance	Percentage of Total
Operating Account	\$16,023,257.18	66.48%
Payroll Account	\$233,241.44	0.97%
CRA Account	\$847,489.06	3.52%
Police Forfeiture Account	\$3,386.51	0.01%
Series 2016 Repayment Account	\$34,203.64	0.14%
Deposit Account	\$1,992,809.00	8.27%
Explorer Account	\$5,139.29	0.02%
Heritage Oaks Account	\$4,325.46	0.02%
Savannag Station Phase 2A Surety Account	\$6,489.00	0.03%
SRF Repayment Account	\$79,418.48	0.33%
ARPA Account	\$4,871,389.90	20.21%
TOTAL	\$24,101,148.96	100.00%