

# CITY OF ALACHUA



## **FISCAL ANALYSIS REPORT** FISCAL YEAR 2022-2023 THROUGH JANUARY 31, 2023

FEBRUARY 27, 2023

## 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 - 33.3%.**
- **Encumbrances: Funds committed for future expenses.**

## ALL FUNDS SUMMARY



	<b>FY 22/23 AMENDED BUDGET</b>	<b>PERCENT OF TOTAL BUDGET</b>
<b>GENERAL FUND</b>	15,375,163	25.35%
<b>SPECIAL REVENUE FUNDS</b>	2,457,864	4.05%
<b>DEBT SERVICE FUND</b>	802,217	1.32%
<b>CAPITAL PROJECTS FUNDS</b>	907,632	1.50%
<b>ENTERPRISE FUNDS</b>	37,263,316	61.43%
<b>INTERNAL SERVICE FUND</b>	<u>3,853,661</u>	<u>6.35%</u>
	<b>60,659,853</b>	<b>100.00%</b>

# GENERAL FUND



- **Primary Revenue Source: Taxes**
  
- **Programs Funded:**
  - City Commission
  - City Manager (City Manager, Deputy City Clerk, Special Expense)
  - City Attorney
  - Finance & Admin. Svcs. (Finance, Grants, Purchasing, Information & Tech., Facilities)
  - Human Resources
  - Community Planning & Development (Planning, Codes, Building Inspections)
  - Compliance & Risk Management
  - Residential Waste Collection
  - Public Works
  - Police
  - Recreation & Culture

# GENERAL FUND



- **Sources of Funding (59%) –**

- Current Revenues: \$ 7.0M (46%)
- Budgeted Balances: \$ 2.0M (13%)

- **Uses of Funding (47%) –**

- Expenses: \$ 5.1M (33%)
- Encumbrances: \$ 2.2M (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 (81%) –**

- Current Revenues: \$ 730K (30%)
- Budgeted Balances: \$ 1.3M (51%)

- **Uses of Funding (33%) –**

- Expenses: \$ 491K (20%)
- Encumbrances: \$ 311K (13%)

## DEBT SERVICE FUND



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



## DEBT SERVICE FUND



- **Sources of Funding (100%) –**

- Current Revenues: \$ 810K (101%)
- Budgeted Balances: \$ -8K ( -1%)

- **Uses of Funding (76%) –**

- Expenses: \$ 606K ( 76%)
- 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 (49%) –**

- Current Revenues: \$ 7.5M (20%)
- Budgeted Balances: \$ 1.4M (29%)

- **Uses of Funding (22%) –**

- Expenses: \$ 7.3M (20%)
- Encumbrances: \$ 842K ( 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 (50%) –**

- Current Revenues: \$ 1.8M (46%)
- Balances: \$ 136K ( 4%)

- **Uses of Funding (30%) –**

- Expenses: \$ 631K (29%)
- Encumbrances: \$ 96K ( 1%)

## ALL FUNDS SUMMARY



- **Amended FY 22/23 Budget = \$ 60,659,853**
  
- **Sources of Funding (54%) –**
  - Current Revenues: \$ 17.9M (30%)
  - Budgeted Balances: \$ 14.6M (24%)
  
- **Uses of Funding (30%) –**
  - Expenses: \$ 15.4M (26%)
  - Encumbrances: \$ 2.6M ( 4%)



## INVESTMENTS / CASH HOLDINGS



- **Investment portfolio total = \$ 1,639,826.29**
  - State Board of Administration (SBA) = \$ 1.1M
  - Money Market Account = \$ 516K
  - Certificate of Deposit = \$ 30K
  
- **Cash holdings total = \$ 26,754,588.51**
  - Operating Account = \$ 18.9M
  - CRA Account = \$ 825K
  - Customer Deposit Accounts = \$ 2.0M
  - Series 2016 Repayment Account = \$ 34K
  - SRF Money Market account = \$ 156K
  - ARPA Account = \$ 4.9M
  - Other Accounts = \$ 21K

## CONCLUSION



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



**FINANCE AND ADMINISTRATIVE SERVICES  
FISCAL ANALYSIS  
FY 2022-2023  
THROUGH JANUARY 31, 2023**

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# INTRODUCTION TO FISCAL ANALYSIS REPORT

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## **Purpose**

The fiscal analysis report is used to report the operating condition of the City, and where applicable, identify potential trends and, if necessary, recommend options for corrective action. The report first looks at all City Funds, and then looks at the major fund types (General Fund, Enterprise Funds, etc.). This report is merely a snapshot that fairly represents the City's financial position at a given point in time. While materially accurate, these are unaudited figures.

## **Defining Revenue**

Revenues are the financial resources available to the City. The City of Alachua has a variety of revenue sources. These revenue sources include taxes, permits and fees, charges for services, fines and forfeitures, grants, and other miscellaneous revenues.

## **Defining Expenditure**

Expenditures constitute a use of financial resources. There are four basic types of expenditures: personal services, operating, capital and debt. Personal services include all salary and salary related expenditures. Operating expenditures include the day-to-day expenses such as supplies, utilities, and equipment purchases. Capital expenditures include construction of roads, parks, buildings and the purchase of land. Debt is the expense related to principal and interest on long-term bonds and notes issued by the City. Expenditure figures within this report include encumbrances. Encumbrances are expenditure commitments that have not yet been actually incurred.

## **Defining Expenditure Function**

Expenditure functions are expenditure classifications according to the principal purposes for which expenditures are made. Examples are general government, public safety, economic environment, physical environment, transportation, and culture/recreation.

## **Defining Fund Balance**

Fund balances are the funds carried over from the previous fiscal year. The City has a variety of uses for fund balance including reserve for future capital projects, for emergencies and catastrophes, for certain bond issues, and for other contingencies and expenditures.

## **Conclusion**

The report gives a more comprehensive view by fund type of the financial operations of the City. The Finance and Administrative Services Department welcomes any feedback you may have.

**CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING JANUARY 31, 2023**

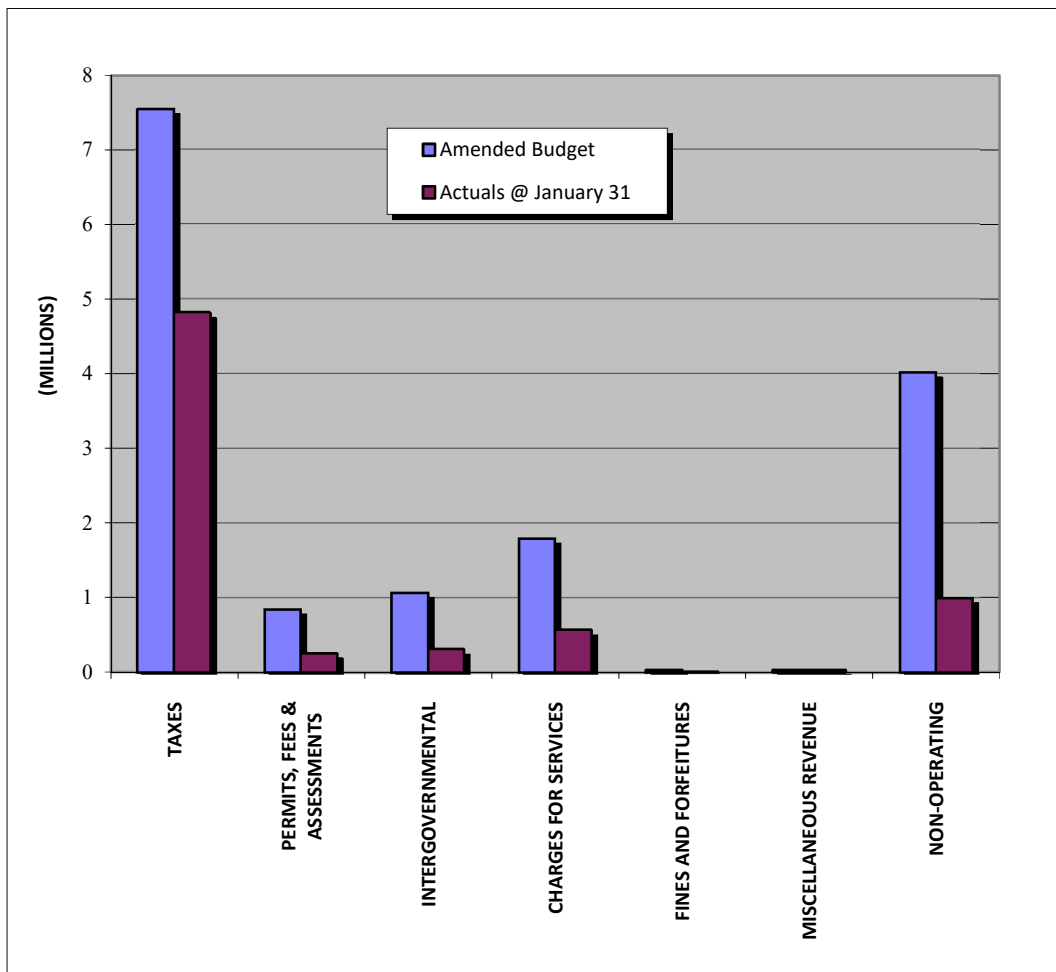
**GENERAL FUND**

**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.

	<b>FY 22/23 APPROVED BUDGET</b>	<b>FY 22/23 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 22/23</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
TAXES	7,546,146	7,546,146	4,823,275	64%
PERMITS, FEES & ASSESSMENTS	853,000	853,000	262,937	31%
INTERGOVERNMENTAL	1,076,265	1,076,265	313,615	29%
CHARGES FOR SERVICES	1,801,940	1,801,940	574,235	32%
FINES AND FORFEITURES	40,000	40,000	10,133	25%
MISCELLANEOUS REVENUE	40,600	40,600	41,155	101%
NON-OPERATING	4,017,212	4,017,212	1,000,000	25%
	<b>15,375,163</b>	<b>15,375,163</b>	<b>7,025,350</b>	<b>46%</b>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	6,210,366	6,210,366	2,834,269	46%
PUBLIC SAFETY	4,987,671	4,987,671	1,879,390	38%
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	867,279	53%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	1,463,062	1,463,062	612,832	42%
	<b>15,375,163</b>	<b>15,375,163</b>	<b>7,269,318</b>	<b>47%</b>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	8,457,892	8,457,892	2,764,858	33%
OPERATING EXPENDITURES	4,257,686	4,257,686	2,587,044	61%
CAPITAL OUTLAY	1,127,139	1,127,139	880,762	78%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	297,438	297,438	1,646	1%
NON-OPERATING	1,235,008	1,235,008	1,035,008	84%
POWER COSTS	0	0	0	0%
	<b>15,375,163</b>	<b>15,375,163</b>	<b>7,269,318</b>	<b>47%</b>

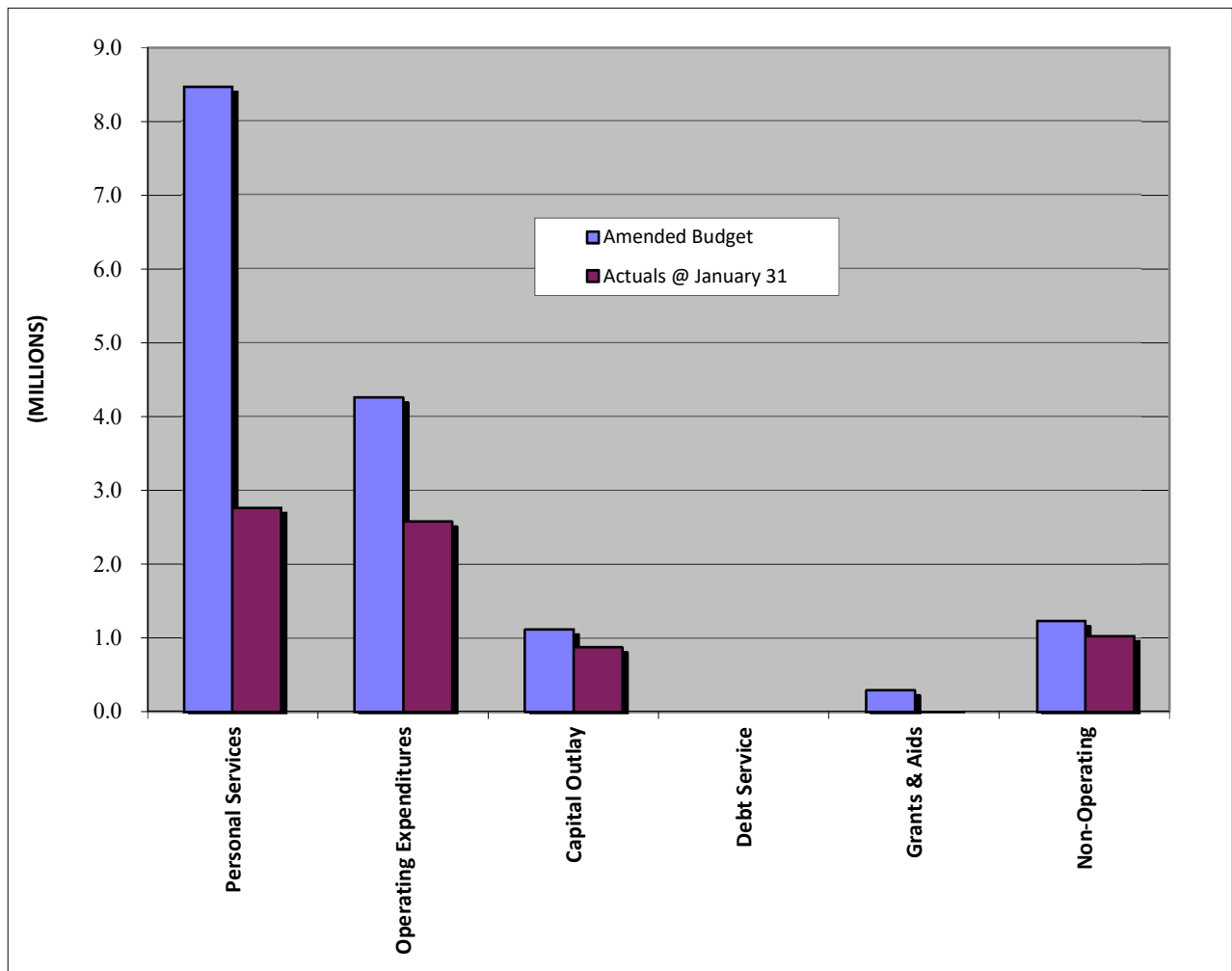
### Revenues by Major Category General Fund

As of January 31, 2023, the City of Alachua collected 46% of budgeted General Fund revenues. Tax collections are at 64%. These revenues include property taxes, local option fuel taxes, utility taxes, and communication services taxes and account for \$7.5M, or just under half, of the General Fund annual budgeted revenues. Permits, Fees & Assessments are at 31%. The Intergovernmental Revenues are at 29%. Charges for Services are at 32%, Fines & Forfeitures are at 25%, Miscellaneous Revenues are at 101% and Non-Operating Revenues are at 25%.



### Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 47%. Personal Services are at 33% with Operating Expenditures at 61%. The Capital Outlay category is at 78%, Grants & Aids are 1% and Non-Operating expenditures are at 84%. Encumbrances for legal and residential waste collection account for 13% of the expense line total (\$967K).





CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING JANUARY 31, 2023

GENERAL FUND REVENUES

REVENUE SOURCE	FY 22/23 APPROVED BUDGET	FY 22/23 AMENDED BUDGET	YEAR TO DATE FY 22/23	PERCENT COLLECTED
<b><u>TAXES</u></b>				
AD VALOREM TAXES	5,559,133	5,559,133	4,297,927	77%
LOCAL OPTION FUEL TAXES	328,013	328,013	77,778	24%
UTILITY SERVICES TAXES	1,300,000	1,300,000	324,402	25%
COMMUNICATIONS SERVICES TAXES	310,000	310,000	81,475	26%
LOCAL BUSINESS TAXES	49,000	49,000	41,693	85%
<b>SUBTOTAL</b>	<b>7,546,146</b>	<b>7,546,146</b>	<b>4,823,275</b>	<b>64%</b>
<b><u>PERMITS, FEES AND ASSESSMENTS</u></b>				
BUILDING PERMITS	413,000	413,000	127,022	31%
FRANCHISE FEES	440,000	440,000	135,915	31%
<b>SUBTOTAL</b>	<b>853,000</b>	<b>853,000</b>	<b>262,937</b>	<b>31%</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
STATE-SHARED REVENUES	1,076,265	1,076,265	313,615	29%
GRANTS	0	0	0	0%
<b>SUBTOTAL</b>	<b>1,076,265</b>	<b>1,076,265</b>	<b>313,615</b>	<b>29%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
GENERAL GOVERNMENT	83,025	83,025	41,220	50%
PUBLIC SAFETY	347,400	347,400	103,910	30%
PHYSICAL ENVIRONMENT	1,185,792	1,185,792	391,260	33%
TRANSPORTATION	47,723	47,723	0	0%
CULTURE & RECREATION	138,000	138,000	37,845	27%
OTHER CHARGES FOR SVCS	0	0	0	0%
<b>SUBTOTAL</b>	<b>1,801,940</b>	<b>1,801,940</b>	<b>574,235</b>	<b>32%</b>
<b><u>FINES &amp; FORFEITURES</u></b>				
FINES & FORFEITURES	40,000	40,000	10,095	25%
OTHER FINES & FORFEITURES	0	0	38	NA+
<b>SUBTOTAL</b>	<b>40,000</b>	<b>40,000</b>	<b>10,133</b>	<b>25%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST EARNINGS	9,000	9,000	10,509	117%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	31,600	31,600	30,646	97%
<b>SUBTOTAL</b>	<b>40,600</b>	<b>40,600</b>	<b>41,155</b>	<b>101%</b>
<b><u>NON-OPERATING</u></b>				
CONTRIBUTIONS FROM ENTERPRISE	2,000,000	2,000,000	1,000,000	50%
FUND BALANCE & UNDER COLLECTION	2,017,212	2,017,212	0	0%
<b>SUBTOTAL</b>	<b>4,017,212</b>	<b>4,017,212</b>	<b>1,000,000</b>	<b>25%</b>
<b>GENERAL FUND</b>	<b>15,375,163</b>	<b>15,375,163</b>	<b>7,025,350</b>	<b>46%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING JANUARY 31, 2023

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
<b>CITY COMMISSION</b>						
PERSONAL SERVICES	130,429	40,178	31%	0	0%	31%
OPERATING EXPENDITURES	25,878	9,032	35%	0	0%	35%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>156,307</b>	<b>49,210</b>	<b>31%</b>	<b>0</b>	<b>0%</b>	<b>31%</b>
<b>CITY MANAGER'S OFFICE</b>						
PERSONAL SERVICES	641,826	159,610	25%	0	0%	25%
OPERATING EXPENDITURES	47,332	25,088	53%	42,725	90%	143%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
GRANTS & AIDS	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>689,158</b>	<b>184,698</b>	<b>27%</b>	<b>42,725</b>	<b>6%</b>	<b>33%</b>
<b>DEPUTY CITY CLERK</b>						
PERSONAL SERVICES	152,453	53,528	35%	0	0%	35%
OPERATING EXPENDITURES	71,626	21,907	31%	5,228	7%	38%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>224,079</b>	<b>75,435</b>	<b>34%</b>	<b>5,228</b>	<b>2%</b>	<b>36%</b>
<b>CITY ATTORNEY</b>						
OPERATING EXPENDITURES	174,060	45,523	26%	165,248	95%	121%
<b>TOTAL EXPENDITURES</b>	<b>174,060</b>	<b>45,523</b>	<b>26%</b>	<b>165,248</b>	<b>95%</b>	<b>121%</b>
<b>INFORMATION &amp; TECHNOLOGY SERVICES</b>						
PERSONAL SERVICES	210,921	56,541	27%	0	0%	27%
OPERATING EXPENDITURES	115,133	59,031	51%	27,375	24%	75%
CAPITAL OUTLAY	125,000	17,223	14%	1,440	1%	15%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>451,054</b>	<b>132,795</b>	<b>29%</b>	<b>28,815</b>	<b>6%</b>	<b>36%</b>
<b>FINANCE</b>						
PERSONAL SERVICES	588,308	205,275	35%	0	0%	35%
OPERATING EXPENDITURES	98,433	63,394	64%	9,898	10%	74%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>686,741</b>	<b>268,669</b>	<b>39%</b>	<b>9,898</b>	<b>1%</b>	<b>41%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING JANUARY 31, 2023

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
<b>HUMAN RESOURCES</b>						
PERSONAL SERVICES	260,558	88,413	34%	0	0%	34%
OPERATING EXPENDITURES	68,975	23,470	34%	2,950	4%	38%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>329,533</b>	<b>111,883</b>	<b>34%</b>	<b>2,950</b>	<b>1%</b>	<b>35%</b>
<b>FACILITIES MAINTENANCE</b>						
PERSONAL SERVICES	386,335	141,411	37%	0	0%	37%
OPERATING EXPENDITURES	217,610	59,830	27%	12,838	6%	33%
CAPITAL OUTLAY	77,276	58,572	76%	18,704	24%	100%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>681,221</b>	<b>259,813</b>	<b>38%</b>	<b>31,542</b>	<b>5%</b>	<b>43%</b>
<b>GRANTS &amp; CONTRACTS</b>						
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%
<b>TOTAL EXPENDITURES</b>	<b>55,500</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b>CP&amp;D-PLANNING &amp; DEVELOPMENT</b>						
PERSONAL SERVICES	599,724	181,929	30%	0	0%	30%
OPERATING EXPENDITURES	113,152	12,084	11%	15,410	14%	24%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>712,876</b>	<b>194,013</b>	<b>27%</b>	<b>15,410</b>	<b>2%</b>	<b>29%</b>
<b>COMPLIANCE &amp; RISK MANAGEMENT</b>						
PERSONAL SERVICES	327,691	115,273	35%	0	0%	35%
OPERATING EXPENDITURES	44,576	14,124	32%	0	0%	32%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>372,267</b>	<b>129,397</b>	<b>35%</b>	<b>0</b>	<b>0%</b>	<b>35%</b>
<b>CP&amp;D-BEAUTIFICATION BOARD</b>						
OPERATING EXPENDITURES	23,000	3,377	15%	13,774	60%	75%
<b>TOTAL EXPENDITURES</b>	<b>23,000</b>	<b>3,377</b>	<b>15%</b>	<b>13,774</b>	<b>60%</b>	<b>75%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING JANUARY 31, 2023

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
<b>SPECIAL EXPENSE</b>						
PERSONAL SERVICES	14,074	0	0%	0	0%	0%
OPERATING EXPENDITURES	108,050	24,620	23%	2,592	2%	25%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
GRANTS & AIDS	297,438	1,646	1%	0	0%	1%
NON-OPERATING	1,235,008	1,035,008	84%	0	0%	84%
<b>TOTAL EXPENDITURES</b>	<b>1,654,570</b>	<b>1,061,274</b>	<b>64%</b>	<b>2,592</b>	<b>0%</b>	<b>64%</b>
<b>PS-SOLID WASTE DISPOSAL</b>						
OPERATING EXPENDITURES	1,079,066	273,749	25%	801,799	74%	100%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>1,079,066</b>	<b>273,749</b>	<b>25%</b>	<b>801,799</b>	<b>74%</b>	<b>100%</b>
<b>PS-PUBLIC WORKS</b>						
PERSONAL SERVICES	656,463	154,373	24%	0	0%	24%
OPERATING EXPENDITURES	346,599	55,256	16%	110,000	32%	48%
CAPITAL OUTLAY	631,936	9,600	2%	538,050	85%	87%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>1,634,998</b>	<b>219,229</b>	<b>13%</b>	<b>648,050</b>	<b>40%</b>	<b>53%</b>
<b>BUILDING INSPECTIONS</b>						
PERSONAL SERVICES	229,248	80,950	35%	0	0%	35%
OPERATING EXPENDITURES	44,155	9,548	22%	0	0%	22%
CAPITAL OUTLAY	35,000	38,788	111%	0	0%	111%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>308,403</b>	<b>129,286</b>	<b>42%</b>	<b>0</b>	<b>0%</b>	<b>42%</b>
<b>APD-PATROL &amp; ADMIN</b>						
PERSONAL SERVICES	3,105,810	1,132,122	36%	0	0%	36%
OPERATING EXPENDITURES	860,916	183,546	21%	99,516	12%	33%
CAPITAL OUTLAY	257,927	38,249	15%	160,136	62%	77%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>4,224,653</b>	<b>1,353,917</b>	<b>32%</b>	<b>259,652</b>	<b>6%</b>	<b>38%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING JANUARY 31, 2023

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
<b><u>APD-COMMUNICATIONS</u></b>						
PERSONAL SERVICES	399,628	124,606	31%	0	0%	31%
OPERATING EXPENDITURES	20,987	5,720	27%	0	0%	27%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>420,615</b>	<b>130,326</b>	<b>31%</b>	<b>0</b>	<b>0%</b>	<b>31%</b>
<b><u>APD-SCHOOL CROSSING GUARDS</u></b>						
OPERATING EXPENDITURES	29,000	6,209	21%	0	0%	21%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>29,000</b>	<b>6,209</b>	<b>21%</b>	<b>0</b>	<b>0%</b>	<b>21%</b>
<b><u>APD-EXPLORERS PROGRAM</u></b>						
OPERATING EXPENDITURES	2,000	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>2,000</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b><u>APD-RESERVE PROGRAM</u></b>						
OPERATING EXPENDITURES	3,000	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>3,000</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b><u>RECREATION &amp; CULTURE</u></b>						
PERSONAL SERVICES	754,424	230,649	31%	0	0%	31%
OPERATING EXPENDITURES	708,638	236,335	33%	145,848	21%	54%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>1,463,062</b>	<b>466,984</b>	<b>32%</b>	<b>145,848</b>	<b>10%</b>	<b>42%</b>
<b>GENERAL FUND</b>	<b>15,375,163</b>	<b>5,095,787</b>	<b>33%</b>	<b>2,173,531</b>	<b>14%</b>	<b>47%</b>

**CITY OF ALACHUA  
FINANCE DEPARTMENT ANALYSIS  
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**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.

	<b>FY 22/23 APPROVED BUDGET</b>	<b>FY 22/23 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 22/23</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
TAXES	610,635	610,635	153,729	25%
PERMITS, FEES & ASSESSMENTS	19,600	19,600	14,154	72%
INTERGOVERNMENTAL REVENUE	324,236	324,236	324,236	100%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	5,000	5,000	1,878	38%
MISCELLANEOUS REVENUE	18,320	18,320	11,408	62%
NON-OPERATING	1,480,073	1,480,073	225,030	15%
	<u>2,457,864</u>	<u>2,457,864</u>	<u>730,435</u>	<u>30%</u>
<b>EXPENSES:</b>				
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	621,916	51%
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	162,123	17%
	<u>2,457,864</u>	<u>2,457,864</u>	<u>802,249</u>	<u>33%</u>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	122,597	122,597	23,217	19%
OPERATING EXPENDITURES	1,180,517	1,180,517	245,836	21%
CAPITAL OUTLAY	1,000,470	1,000,470	483,556	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%
	<u>2,457,864</u>	<u>2,457,864</u>	<u>802,249</u>	<u>33%</u>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING JANUARY 31, 2023

SPECIAL REVENUE FUNDS REVENUES

REVENUE SOURCE	FY 22/23 APPROVED BUDGET	FY 22/23 AMENDED BUDGET	RECEIVED TO DATE FY 22/23	PERCENT COLLECTED
<b><u>TAXES</u></b>				
DISCRETIONARY SALES SURTAX	610,635	610,635	153,729	25%
<b>SUBTOTAL</b>	<b>610,635</b>	<b>610,635</b>	<b>153,729</b>	<b>25%</b>
<b><u>PERMITS, FEES AND ASSESSMENTS</u></b>				
OTHER CHARGES AND FEES	0	0	0	0%
SPECIAL ASSESSMENTS	19,600	19,600	14,154	72%
<b>SUBTOTAL</b>	<b>19,600</b>	<b>19,600</b>	<b>14,154</b>	<b>72%</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
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%
<b>SUBTOTAL</b>	<b>324,236</b>	<b>324,236</b>	<b>324,236</b>	<b>100%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
CULTURE & RECREATION	0	0	0	0%
OTHER MISCELLANEOUS CHARGES	0	0	0	0%
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b><u>FINES AND FORFEITURES</u></b>				
ADDT'L CRT COSTS-\$2 FOR LEO TRAINING	5,000	5,000	1,878	38%
<b>SUBTOTAL</b>	<b>5,000</b>	<b>5,000</b>	<b>1,878</b>	<b>38%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST INCOME	320	320	878	274%
RENTALS AND LEASES	18,000	18,000	9,955	55%
CONTRIBUTIONS AND DONATIONS	0	0	575	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
<b>SUBTOTAL</b>	<b>18,320</b>	<b>18,320</b>	<b>11,408</b>	<b>62%</b>
<b><u>NON-OPERATING</u></b>				
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN	225,031	225,031	225,030	100%
USE OF FUND BALANCE/UNDERCOLLECTION	1,255,042	1,255,042	0	0%
<b>SUBTOTAL</b>	<b>1,480,073</b>	<b>1,480,073</b>	<b>225,030</b>	<b>15%</b>
<b>SPECIAL REVENUE FUNDS</b>	<b>2,457,864</b>	<b>2,457,864</b>	<b>730,435</b>	<b>30%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
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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
<b>ADDT'L COURT COST-\$2 FOR LEO TRAINING FUND</b>						
OPERATING EXPENDITURES	15,000	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>15,000</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b>TREE BANK FUND</b>						
OPERATING EXPENDITURES	201,400	0	0%	5,250	3%	3%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>201,400</b>	<b>0</b>	<b>0%</b>	<b>5,250</b>	<b>3%</b>	<b>3%</b>
<b>EXPLORER SPECIAL REVENUE FUND</b>						
OPERATING EXPENDITURES	5,000	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>5,000</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b>TK BASIN SPECIAL ASSESSMENT</b>						
OPERATING EXPENDITURES	23,800	4,320	18%	8,640	36%	54%
NON OPERATING	10,000	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>33,800</b>	<b>4,320</b>	<b>13%</b>	<b>8,640</b>	<b>26%</b>	<b>38%</b>
<b>WILD SPACES PUBLIC PLACES FUND</b>						
OPERATING EXPENDITURES	592,739	0	0%	45,150	0%	0%
CAPITAL OUTLAY	361,886	116,513	32%	373	0%	32%
<b>TOTAL EXPENDITURES</b>	<b>954,625</b>	<b>116,513</b>	<b>12%</b>	<b>45,523</b>	<b>5%</b>	<b>17%</b>
<b>DONATION FUND</b>						
OPERATING EXPENDITURES	19,161	87	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>19,161</b>	<b>87</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b>CRA FUND</b>						
PERSONAL SERVICES	122,597	23,217	19%	0	0%	19%
OPERATING EXPENDITURES	323,417	91,874	28%	90,515	28%	56%
CAPITAL OUTLAY	638,584	205,674	32%	160,996	25%	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%
<b>TOTAL EXPENDITURES</b>	<b>1,228,878</b>	<b>370,405</b>	<b>30%</b>	<b>251,511</b>	<b>20%</b>	<b>51%</b>
<b>SPECIAL REVENUE FUNDS</b>	<b>2,457,864</b>	<b>491,325</b>	<b>20%</b>	<b>310,924</b>	<b>13%</b>	<b>33%</b>



**CITY OF ALACHUA  
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**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.

	<b>FY 22/23 APPROVED BUDGET</b>	<b>FY 22/23 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 22/23</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
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	2	NA+
NON-OPERATING	802,217	802,217	809,977	101%
	<u>802,217</u>	<u>802,217</u>	<u>809,979</u>	<u>101%</u>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	802,217	802,217	606,278	76%
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>802,217</u>	<u>802,217</u>	<u>606,278</u>	<u>76%</u>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	0	0	0	0%
CAPITAL OUTLAY	0	0	0	0%
DEBT SERVICE	802,217	802,217	606,278	76%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	0	0	0	0%
POWER COSTS	0	0	0	0%
	<u>802,217</u>	<u>802,217</u>	<u>606,278</u>	<u>76%</u>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
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DEBT SERVICE FUND REVENUES

REVENUE SOURCE	FY 22/23 APPROVED BUDGET	FY 22/23 AMENDED BUDGET	YEAR TO DATE FY 22/23	PERCENT COLLECTED
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST EARNINGS	0	0	2	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>NA+</b>
<b><u>NON OPERATING</u></b>				
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN-GF	809,977	809,977	809,977	100%
FUND BALANCE & UNDER COLLECTION	(7,760)	(7,760)	0	0%
<b>SUBTOTAL</b>	<b>802,217</b>	<b>802,217</b>	<b>809,977</b>	<b>101%</b>
 <b>DEBT SERVICE FUND</b>	 <b>802,217</b>	 <b>802,217</b>	 <b>809,979</b>	 <b>101%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
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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
<b><u>OTHER DEBT COSTS</u></b>						
DEBT SERVICE	750	750	100%	0	0%	100%
<b><u>SERIES 2016 CAPITAL IMPROVEMENT</u></b>						
DEBT SERVICE	801,467	605,528	76%	0	0%	76%
<b>TOTAL EXPENDITURES</b>	<b>801,467</b>	<b>605,528</b>	<b>76%</b>	<b>0</b>	<b>0%</b>	<b>76%</b>
<b>DEBT SERVICE FUND</b>	<b>802,217</b>	<b>606,278</b>	<b>76%</b>	<b>0</b>	<b>0%</b>	<b>76%</b>

**CITY OF ALACHUA  
FINANCE DEPARTMENT ANALYSIS  
FOR THE PERIOD ENDING JANUARY 31, 2023**

**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).

	<b>FY 22/23 APPROVED BUDGET</b>	<b>FY 22/23 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 22/23</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
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	2	NA+
NON-OPERATING	227,597	227,597	0	0%
	<b>907,632</b>	<b>907,632</b>	<b>2</b>	<b>0%</b>
<b>EXPENSES:</b>				
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%
	<b>907,632</b>	<b>907,632</b>	<b>36,086</b>	<b>4%</b>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
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%
	<b>907,632</b>	<b>907,632</b>	<b>36,086</b>	<b>4%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING JANUARY 31, 2023

CAPITAL PROJECTS FUNDS REVENUES

REVENUE SOURCE	FY 22/23 APPROVED BUDGET	FY 22/23 AMENDED BUDGET	RECEIVED TO DATE FY 22/23	PERCENT COLLECTED
<b><u>TAXES</u></b>				
DISCRETIONARY SALES SURTAX	0	0	0	0%
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
FEDERAL GRANTS	680,035	680,035	0	0%
STATE GRANTS	0	0	0	0%
GRANTS FROM OTHER LOCAL UNITS	0	0	0	0%
<b>SUBTOTAL</b>	<b>680,035</b>	<b>680,035</b>	<b>0</b>	<b>0%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST INCOME	0	0	2	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>NA+</b>
<b><u>NON-OPERATING</u></b>				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	0	0	0	0%
USE OF FUND BALANCE	227,597	227,597	0	0%
<b>SUBTOTAL</b>	<b>227,597</b>	<b>227,597</b>	<b>0</b>	<b>0%</b>
<b>CAPITAL PROJECTS FUNDS</b>	<b>907,632</b>	<b>907,632</b>	<b>2</b>	<b>0%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
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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
<b>SAN FELASCO CONSERVATION CORRIDOR</b>						
OPERATING EXPENDITURES	1,657	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>1,657</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b>HERITAGE OAKS</b>						
OPERATING EXPENSES	4,326	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>4,326</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b>CDBG - NEIGHBORHOOD REVITALIZATION</b>						
OPERATING EXPENDITURES	36,087	0	0%	36,086	100%	100%
CAPITAL OUTLAY	865,562	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>901,649</b>	<b>0</b>	<b>0%</b>	<b>36,086</b>	<b>4%</b>	<b>0%</b>
<b>CAPITAL PROJECT FUNDS</b>	<b>907,632</b>	<b>0</b>	<b>0%</b>	<b>36,086</b>	<b>4%</b>	<b>4%</b>

**CITY OF ALACHUA  
FINANCE DEPARTMENT ANALYSIS  
FOR THE PERIOD ENDING JANUARY 31, 2023**

**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.

	<b>FY 22/23 APPROVED BUDGET</b>	<b>FY 22/23 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 22/23</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	0	0	0	0%
INTERGOVERNMENTAL REVENUE	4,715,000	4,715,000	94,900	2%
CHARGES FOR SERVICES	21,207,364	21,207,364	7,279,739	34%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	412,800	412,800	172,474	42%
NON-OPERATING	10,928,152	10,928,152	0	0%
	<b>37,263,316</b>	<b>37,263,316</b>	<b>7,547,113</b>	<b>20%</b>
<b>EXPENSES:</b>				
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	8,108,047	22%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	<b>37,263,316</b>	<b>37,263,316</b>	<b>8,108,047</b>	<b>22%</b>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	2,120,005	2,120,005	637,461	30%
OPERATING EXPENDITURES	2,352,678	2,352,678	913,214	39%
CAPITAL OUTLAY	9,180,078	9,180,078	903,372	10%
DEBT SERVICE	785,784	785,784	499,619	64%
GRANTS AND AIDS	0	0	14,033	NA-
NON-OPERATING	5,942,271	5,942,271	2,781,645	47%
POWER COSTS	16,882,500	16,882,500	2,358,703	14%
	<b>37,263,316</b>	<b>37,263,316</b>	<b>8,108,047</b>	<b>22%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING JANUARY 31, 2023

ENTERPRISE FUNDS REVENUES

<b>REVENUE SOURCE</b>	<b>FY 22/23 APPROVED BUDGET</b>	<b>FY 22/23 AMENDED BUDGET</b>	<b>RECEIVED TO DATE FY 22/23</b>	<b>PERCENT COLLECTED</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
STATE GRANTS	215,000	215,000	94,900	44%
FEDERAL GRANTS	4,500,000	4,500,000	0	0%
<b>SUBTOTAL</b>	<b>4,715,000</b>	<b>4,715,000</b>	<b>94,900</b>	<b>2%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
PHYSICAL ENVIRONMENT-ELECTRIC	15,674,264	15,674,264	5,639,201	36%
PHYSICAL ENVIRONMENT-WATER	2,223,100	2,223,100	681,423	31%
PHYSICAL ENVIRONMENT-WASTEWATER	3,250,000	3,250,000	938,266	29%
PHYSICAL ENVIRONMENT-MOSQUITO	60,000	60,000	20,849	35%
<b>SUBTOTAL</b>	<b>21,207,364</b>	<b>21,207,364</b>	<b>7,279,739</b>	<b>34%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST EARNINGS	8,000	8,000	11,478	143%
RENTS & ROYALTIES	32,000	32,000	0	0%
OTHER MISCELLANEOUS REVENUE	372,800	372,800	160,996	43%
<b>SUBTOTAL</b>	<b>412,800</b>	<b>412,800</b>	<b>172,474</b>	<b>42%</b>
<b><u>NON-OPERATING</u></b>				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	0	0	0	0%
FUND BALANCE & UNDER COLLECTION	10,928,152	10,928,152	0	0%
<b>SUBTOTAL</b>	<b>10,928,152</b>	<b>10,928,152</b>	<b>0</b>	<b>0%</b>
<b>ENTERPRISE FUNDS</b>	<b>37,263,316</b>	<b>37,263,316</b>	<b>7,547,113</b>	<b>20%</b>



CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING JANUARY 31, 2023

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
<b><u>ELECTRIC UTILITY</u></b>						
PERSONAL SERVICES	1,427,905	408,474	29%	0	0%	29%
OPERATING EXPENDITURES	874,174	193,903	22%	143,460	16%	39%
CAPITAL OUTLAY	2,738,070	276,039	10%	236,987	9%	19%
DEBT SERVICE	0	0	0%	0	0%	0%
GRANTS & AIDS	0	14,033	NA-	0	0%	NA-
NON-OPERATING	3,391,913	2,391,913	71%	0	0%	71%
POWER COSTS	16,882,500	2,358,703	14%	0	0%	14%
<b>TOTAL EXPENDITURES</b>	<b>25,314,562</b>	<b>5,643,065</b>	<b>22%</b>	<b>380,447</b>	<b>2%</b>	<b>24%</b>
<b><u>WATER UTILITY</u></b>						
PERSONAL SERVICES	211,243	51,171	24%	0	0%	24%
OPERATING EXPENDITURES	594,004	90,437	15%	109,077	18%	34%
CAPITAL OUTLAY	4,823,925	129,006	3%	28,844	1%	3%
DEBT SERVICE	164,220	135,474	82%	0	0%	82%
NON-OPERATING	1,671,395	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>7,464,787</b>	<b>406,088</b>	<b>5%</b>	<b>137,921</b>	<b>2%</b>	<b>7%</b>
<b><u>WASTEWATER UTILITY</u></b>						
PERSONAL SERVICES	473,084	177,414	38%	0	0%	38%
OPERATING EXPENDITURES	843,292	216,149	26%	158,801	19%	44%
CAPITAL OUTLAY	1,618,083	67,357	4%	165,139	10%	14%
DEBT SERVICE	621,564	364,145	59%	0	0%	59%
NON-OPERATING	828,463	364,232	44%	0	0%	44%
<b>TOTAL EXPENDITURES</b>	<b>4,384,486</b>	<b>1,189,297</b>	<b>27%</b>	<b>323,940</b>	<b>7%</b>	<b>35%</b>
<b><u>MOSQUITO CONTROL</u></b>						
PERSONAL SERVICES	7,773	402	5%	0	0%	5%
OPERATING EXPENDITURES	41,208	1,387	3%	0	0%	3%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	50,500	25,500	50%	0	0%	50%
<b>TOTAL EXPENDITURES</b>	<b>99,481</b>	<b>27,289</b>	<b>27%</b>	<b>0</b>	<b>0%</b>	<b>27%</b>
<b>ENTERPRISE FUNDS</b>	<b>37,263,316</b>	<b>7,265,739</b>	<b>19%</b>	<b>842,308</b>	<b>2%</b>	<b>22%</b>

**CITY OF ALACHUA  
FINANCE DEPARTMENT ANALYSIS  
FOR THE PERIOD ENDING JANUARY 31, 2023**

**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.

	<b>FY 22/23 APPROVED BUDGET</b>	<b>FY 22/23 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 22/23</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	0	0	275	NA+
INTERGOVERNMENTAL REVENUE	0	0	0	0%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	700	700	1,198	171%
NON-OPERATING	3,852,961	3,852,961	1,781,645	46%
	<b>3,853,661</b>	<b>3,853,661</b>	<b>1,783,118</b>	<b>46%</b>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	2,972,571	2,972,571	948,211	32%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	881,090	881,090	222,203	25%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	<b>3,853,661</b>	<b>3,853,661</b>	<b>1,170,414</b>	<b>30%</b>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	2,548,577	2,548,577	720,153	28%
OPERATING EXPENDITURES	867,487	867,487	237,508	27%
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%
	<b>3,853,661</b>	<b>3,853,661</b>	<b>1,170,414</b>	<b>30%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING JANUARY 31, 2023

INTERNAL SERVICE FUND REVENUES

REVENUE SOURCE	FY 22/23 APPROVED BUDGET	FY 22/23 AMENDED BUDGET	YEAR TO DATE FY 22/23	PERCENT COLLECTED
<b><u>PERMITS, FEES &amp; ASSESSMENTS</u></b>				
OTHER LICENSES, FEES, AND PERMITS	0	0	275	NA+
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>275</b>	<b>NA+</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
OTHER FEDERAL GRANTS	0	0	0	0%
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
OTHER MISCELLANEOUS CHARGES	0	0	0	0%
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST EARNINGS	700	700	587	84%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	611	NA+
<b>SUBTOTAL</b>	<b>700</b>	<b>700</b>	<b>1,198</b>	<b>171%</b>
<b><u>NON-OPERATING</u></b>				
CONTRIBUTIONS FROM ENTERPRISE	0	0	0	0%
SERIES 2016 DEBT PROCEEDS	0	0	0	0%
INTERFUND TRANSFER	3,717,271	3,717,271	1,781,645	48%
FUND BALANCE & UNDER COLLECTION	135,690	135,690	0	0%
<b>SUBTOTAL</b>	<b>3,852,961</b>	<b>3,852,961</b>	<b>1,781,645</b>	<b>46%</b>
<b>INTERNAL SERVICE FUND</b>	<b>3,853,661</b>	<b>3,853,661</b>	<b>1,783,118</b>	<b>46%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING JANUARY 31, 2023

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
<b><u>FAS / UTILITY OPERATIONS</u></b>						
PERSONAL SERVICES	357,571	129,509	36%	0	0%	36%
OPERATING EXPENDITURES	55,436	14,462	26%	107	0%	26%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>413,007</b>	<b>143,971</b>	<b>35%</b>	<b>107</b>	<b>0%</b>	<b>35%</b>
<b><u>FAS / UTILITY BILLING</u></b>						
PERSONAL SERVICES	362,837	125,621	35%	0	0%	35%
OPERATING EXPENDITURES	154,120	50,258	33%	7,750	5%	38%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>516,957</b>	<b>175,879</b>	<b>34%</b>	<b>7,750</b>	<b>1%</b>	<b>36%</b>
<b><u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u></b>						
PERSONAL SERVICES	1,092,545	284,551	26%	0	0%	26%
OPERATING EXPENDITURES	290,588	44,856	15%	29,896	10%	26%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>1,383,133</b>	<b>329,407</b>	<b>24%</b>	<b>29,896</b>	<b>2%</b>	<b>26%</b>
<b><u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u></b>						
PERSONAL SERVICES	127,406	24,878	20%	0	0%	20%
OPERATING EXPENDITURES	28,728	6,046	21%	0	0%	21%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>156,134</b>	<b>30,924</b>	<b>20%</b>	<b>0</b>	<b>0%</b>	<b>20%</b>
<b><u>ISF - HUMAN RESOURCES</u></b>						
PERSONAL SERVICES	41,582	13,989	34%	0	0%	34%
OPERATING EXPENDITURES	503	251	50%	0	0%	50%
<b>TOTAL EXPENDITURES</b>	<b>42,085</b>	<b>14,240</b>	<b>34%</b>	<b>0</b>	<b>0%</b>	<b>34%</b>
<b><u>ISF - FAS / INFORMATION</u></b>						
PERSONAL SERVICES	32,658	2,786	9%	0	0%	9%
OPERATING EXPENDITURES	7,000	498	7%	0	0%	7%
<b>TOTAL EXPENDITURES</b>	<b>39,658</b>	<b>3,284</b>	<b>8%</b>	<b>0</b>	<b>0%</b>	<b>8%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING JANUARY 31, 2023

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
<b><u>PUBLIC SERVICES-WATER DISTRIBUTION/COLLECTION</u></b>						
PERSONAL SERVICES	533,978	138,819	26%	0	0%	26%
OPERATING EXPENDITURES	331,112	58,389	18%	24,995	8%	25%
CAPITAL OUTLAY	16,000	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>881,090</b>	<b>197,208</b>	<b>22%</b>	<b>24,995</b>	<b>3%</b>	<b>25%</b>
<b><u>DEBT SERVICE FUND - SERIES 2016</u></b>						
DEBT SERVICE	281,597	212,753	76%	0	0%	76%
<b>TOTAL EXPENDITURES</b>	<b>281,597</b>	<b>212,753</b>	<b>76%</b>	<b>0</b>	<b>0%</b>	<b>76%</b>
<b><u>INTERNAL SERVICE FUND RESERVES</u></b>						
NON-OPERATING	140,000	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>140,000</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b>INTERNAL SERVICE FUND</b>	<b>3,853,661</b>	<b>1,107,666</b>	<b>29%</b>	<b>62,748</b>	<b>2%</b>	<b>30%</b>

**CITY OF ALACHUA  
FINANCE DEPARTMENT ANALYSIS  
FOR THE PERIOD ENDING JANUARY 31, 2023**

**ALL CITY FUNDS**

	<b>FY 22/23 APPROVED BUDGET</b>	<b>FY 22/23 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 22/23</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
TAXES	8,156,781	8,156,781	4,977,004	61%
PERMITS, FEES & ASSESSMENTS	872,600	872,600	277,366	32%
INTERGOVERNMENTAL	6,795,536	6,795,536	732,751	11%
CHARGES FOR SERVICES	23,009,304	23,009,304	7,853,974	34%
FINES AND FORFEITURES	45,000	45,000	12,011	27%
MISCELLANEOUS REVENUE	472,420	472,420	226,239	48%
NON-OPERATING	21,308,212	21,308,212	3,816,652	18%
	<b>60,659,853</b>	<b>60,659,853</b>	<b>17,895,997</b>	<b>30%</b>

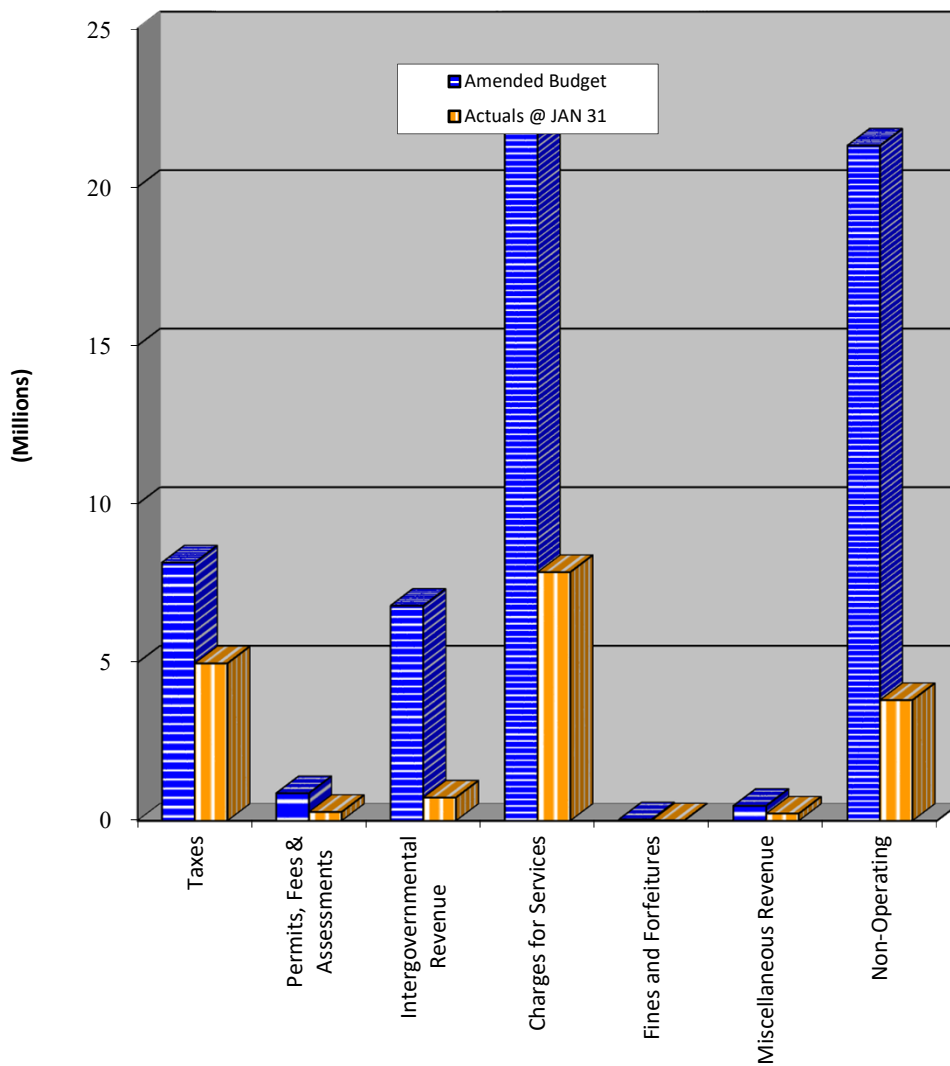
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	10,186,554	10,186,554	4,394,008	38%
PUBLIC SAFETY	5,007,671	5,007,671	1,879,390	38%
ECONOMIC ENVIRONMENT	1,228,878	1,228,878	621,916	51%
PHYSICAL ENVIRONMENT	39,261,598	39,261,598	9,418,758	24%
TRANSPORTATION	2,536,647	2,536,647	903,365	36%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	2,438,505	2,438,505	774,955	32%
	<b>60,659,853</b>	<b>60,659,853</b>	<b>17,992,392</b>	<b>30%</b>

**MAJOR EXPENDITURE CATEGORIES:**

PERSONAL SERVICES	13,249,071	13,249,071	4,145,689	31%
OPERATING EXPENDITURES	8,700,438	8,700,438	4,019,688	46%
CAPITAL OUTLAY	12,189,249	12,189,249	2,267,690	19%
DEBT SERVICE	1,968,878	1,968,878	1,368,290	69%
GRANTS & AIDS	322,438	322,438	15,679	5%
NON-OPERATING	7,347,279	7,347,279	3,816,653	52%
POWER COSTS	16,882,500	16,882,500	2,358,703	14%
	<b>60,659,853</b>	<b>60,659,853</b>	<b>17,992,392</b>	<b>30%</b>

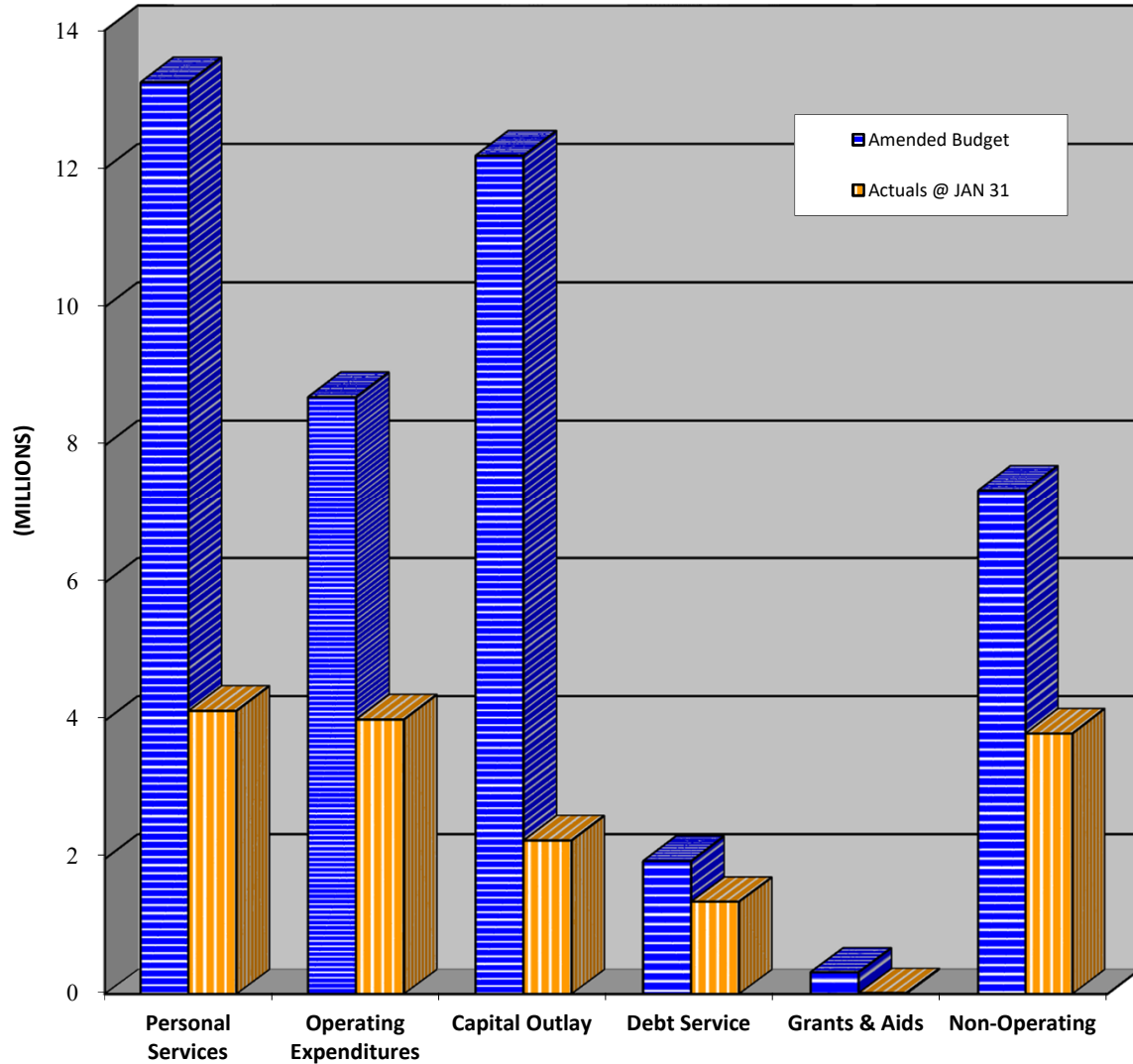
## Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 30% of budget for the fiscal year. Taxes are at 61% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (32%); Intergovernmental Revenue (11%); Charges for Services (34%); Fines and Forfeitures (27%); Miscellaneous Revenue (48%); and Non-Operating Revenue (18%).



## Expenditures by Major Category All City Funds

Overall, City expenditures and encumbrances are at 30% of budget for the period. The Personal Services category is at 31% of budget for the fiscal year. The Operating Expenditures category is at 46%, with encumbrances for legal and residential waste collection services of \$967K. Capital Outlay is at 19%, Debt Service is 69%, Grants & Aids is 5% and Non-Operating Expenditures are at 52%. Encumbrances for future expenditures account for 4.3% (aprox. \$2.6m) of the budget total.

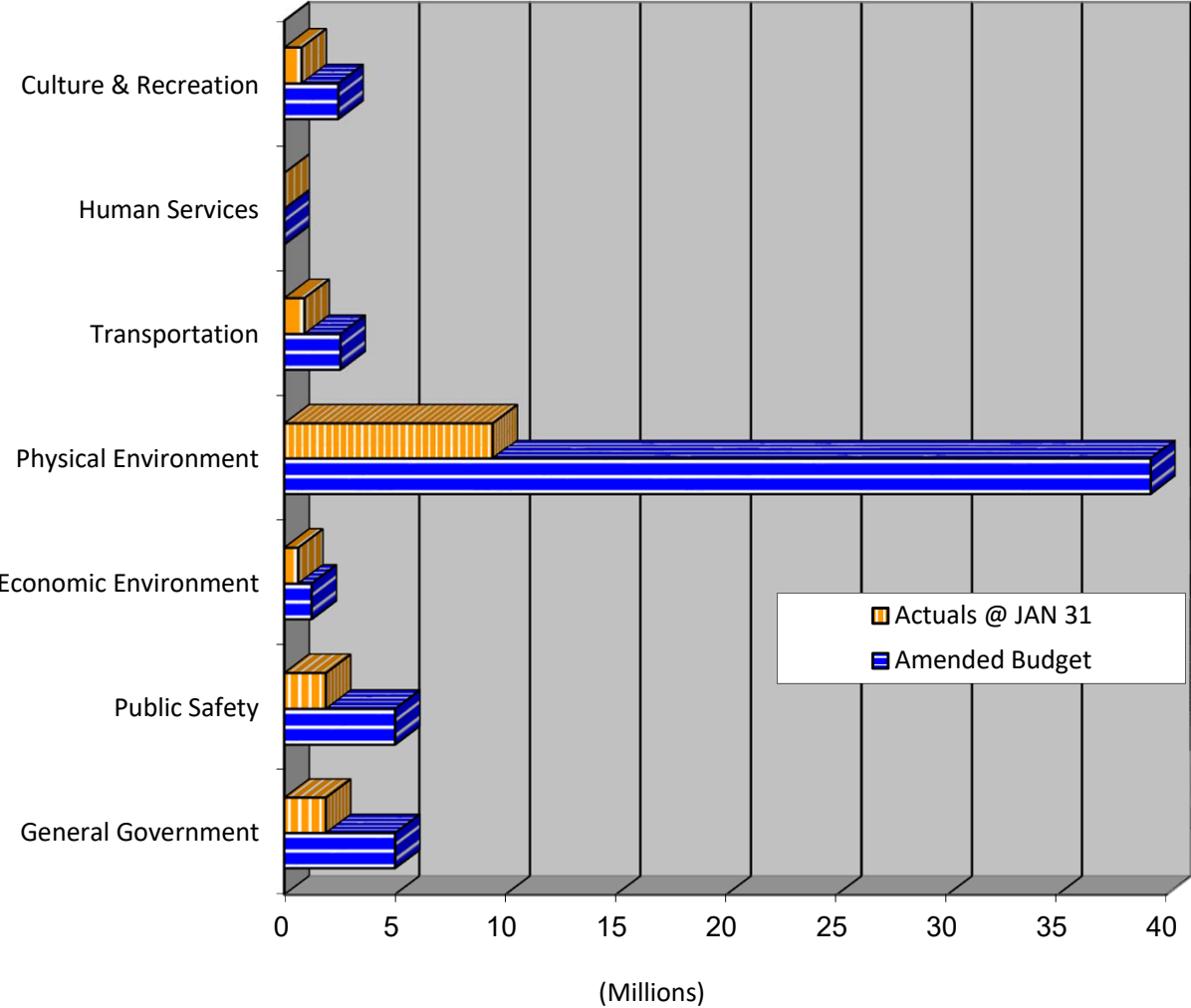


\* Encumbered activity are purchase orders that are reserved for payment, but have not been paid as of the report date.



### Budget Performance by Function All City Funds

Overall, expenditures are at 30% of budget with General Government expenses at 38%, Public Safety at 38%, Economic Environment at 51%, Physical Environment at 24% (Enterprise Funds, Water Collection and Distribution & residential waste collection services), Transportation at 36%, Human Services at 0%, and Culture & Recreation at 32%.



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## INVESTMENTS AND CASH

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### **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**

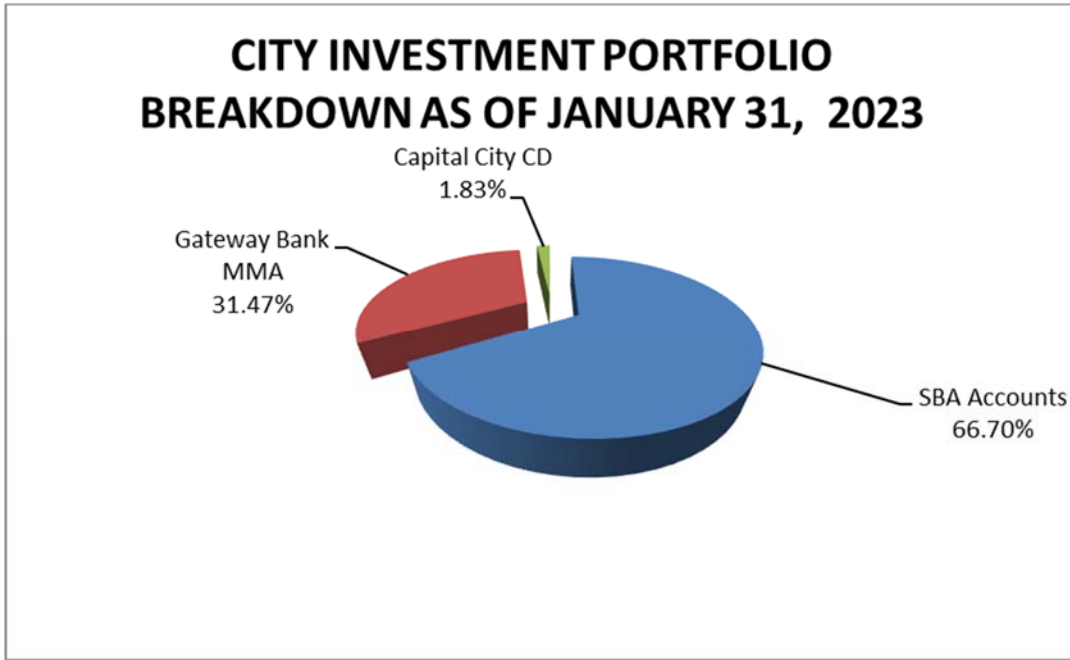
The City's cash and investments are pursuant to Section 218.415, Florida Statutes as well as the City's own adopted Investment Policy. To ensure that the City's funds are effectively managed, the Finance Director and other appropriate staff shall annually complete eight (8) hours of continuing professional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

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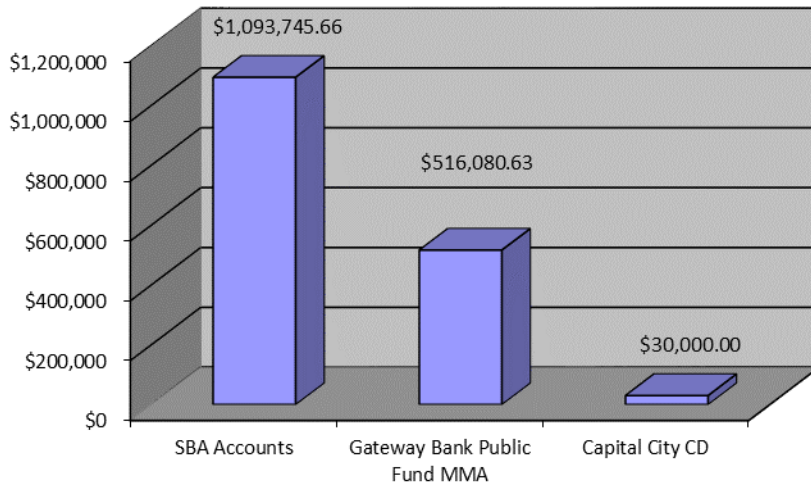
## INVESTMENTS AND CASH

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As of January 31, 2023, the City's investment portfolio totaled **\$1,639,826.29**. The portfolio consists of: two State Board of Administration Investment Pool (SBA) accounts, one money market account and a certificate of deposit account. The graphs below illustrate the breakdown, by percentage, of each investment.



### INVESTMENTS AS OF JANUARY 31, 2023



## INVESTMENTS AND CASH

As of January 31, 2023, 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 **\$26,754,588.51**. 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:

<b>Bank Account</b>	<b>January Balance</b>	<b>Percentage of Total</b>
Operating Account	\$18,854,151.69	70.47%
Payroll Account	\$7,861.99	0.03%
CRA Account	\$825,261.21	3.08%
Police Forfeiture Account	\$3,386.93	0.01%
Series 2016 Repayment Account	\$34,204.80	0.13%
Deposit Account	\$1,992,809.00	7.45%
Explorer Account	\$5,139.29	0.02%
Heritage Oaks Account	\$4,325.46	0.02%
Savannag Station Phase 2A Surety Account	\$6,489.00	0.02%
SRF Repayment Account	\$155,734.91	0.58%
ARPA Account	\$4,865,224.23	18.18%
<b>TOTAL</b>	<b>\$26,754,588.51</b>	<b>100.00%</b>