

CITY OF ALACHUA



FISCAL ANALYSIS REPORT

FISCAL YEAR 2020-2021
THROUGH JULY 31, 2021

SEPTEMBER 13, 2021

KEY TERMS



- **Fiscal year: period beginning October 1, 2020 and ending September 30, 2021.**
- **Amended budget: budget including all changes since the beginning of the fiscal year.**
- **Period benchmark: percentage of fiscal year that has transpired - 83.3%.**
- **Encumbrances: Funds committed for future expenses.**

ALL FUNDS SUMMARY



	FY 20/21 AMENDED BUDGET	PERCENT OF TOTAL BUDGET
GENERAL FUND	13,573,977	29.31%
SPECIAL REVENUE FUNDS	1,806,251	3.90%
DEBT SERVICE FUND	858,176	1.85%
CAPITAL PROJECTS FUNDS	1,404,926	3.03%
ENTERPRISE FUNDS	25,529,132	55.13%
INTERNAL SERVICE FUND	<u>3,138,619</u>	<u>6.78%</u>
	46,311,081	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 (94%) –**

- Current Revenues: \$ 11.2M (83%)
- Budgeted Balances: \$ 1.5M (11%)

- **Uses of Funding (83%) –**

- Expenses: \$ 10.6M (78%)
- Encumbrances: \$ 670K (5%)

SPECIAL REVENUE FUNDS



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

SPECIAL REVENUE FUNDS



- **Sources of Funding (93%) –**

- Current Revenues: \$ 1.1M (62%)
- Budgeted Balances: \$ 565K (31%)

- **Uses of Funding (29%) –**

- Expenses: \$ 469K (26%)
- Encumbrances: \$ 49K (3%)

DEBT SERVICE FUND



- **Primary Revenue Source: Inter-fund Transfers**
- **Programs Funded:**
 - Section 108 Debt Payments
 - Series 2016 Debt Payments

DEBT SERVICE FUND



- **Sources of Funding (100%) –**

- Current Revenues: \$ 857K (100%)
- Budgeted Balances: \$ 1K (<1%)

- **Uses of Funding (100%) –**

- Expenses: \$ 856K (100%)
- Encumbrances: \$ ----- (0%)

CAPITAL PROJECTS FUNDS



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

CAPITAL PROJECTS FUNDS



- **Sources of Funding (60%) –**

- Current Revenues: \$ 824K (59%)
- Budgeted Balances: \$ 8K (1%)

- **Uses of Funding (96%) –**

- Expenses: \$ 443K (32%)
- Encumbrances: \$ 904K (64%)

ENTERPRISE FUNDS



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

ENTERPRISE FUNDS



- **Sources of Funding (89%) –**
 - Current Revenues: \$ 16.4M (64%)
 - Budgeted Balances: \$ 6.4M (25%)

- **Uses of Funding (77%) –**
 - Expenses: \$ 18.7M (73%)
 - Encumbrances: \$ 974K (4%)

INTERNAL SERVICE FUND



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

- **Programs Funded:**
 - Utility Operations
 - Utility Billing
 - Utility Administration
 - Warehouse Operations
 - Compliance and Risk
 - Information & Technology
 - Water Distribution/Collection

INTERNAL SERVICE FUND



- **Sources of Funding (100%) –**

- Current Revenues: \$ 2.1M (67%)
- Balances: \$ 1.0M (33%)

- **Uses of Funding (72%) –**

- Expenses: \$ 2.2M (71%)
- Encumbrances: \$ 38K (1%)

ALL FUNDS SUMMARY



- **Amended FY 20/21 Budget = \$ 46,311,081**

- **Sources of Funding (91%) –**
 - Current Revenues: \$ 32.5M (70%)
 - Budgeted Balances: \$ 9.6M (21%)

- **Uses of Funding (77%) –**
 - Expenses: \$ 34.1M (74%)
 - Encumbrances: \$ 1.7M (3%)

INVESTMENTS / CASH HOLDINGS



- **Investment portfolio total = \$ 1,614,778.99**
 - State Board of Administration (SBA) = \$ 1.1M
 - Money Market Account = \$ 515K
 - Certificate of Deposit = \$ 30K

- **Cash holdings total = \$ 17,898,623.80**
 - Operating Account = \$ 14.3M
 - CRA Account = \$ 862K
 - Customer Deposit Accounts = \$ 1.8M
 - Series 2016 Repayment Account = \$ 614K
 - Section 108 Account = \$ 0K
 - SRF Money Market account = \$ 155K
 - Series 2019 Projects Account = \$ 30K
 - Other Accounts = \$ 97K

CONCLUSION



- **Revenues and Expenses**
- **Section 108**
- **FY 2021-2022 Budget**



**FINANCE AND ADMINISTRATIVE SERVICES
FISCAL ANALYSIS
FY 2020-2021
THROUGH JULY 31, 2021**

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INTRODUCTION TO FISCAL ANALYSIS REPORT

Purpose

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

Defining Revenue

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

Defining Expenditure

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

Defining Expenditure Function

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

Defining Fund Balance

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

Conclusion

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

**CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 2021**

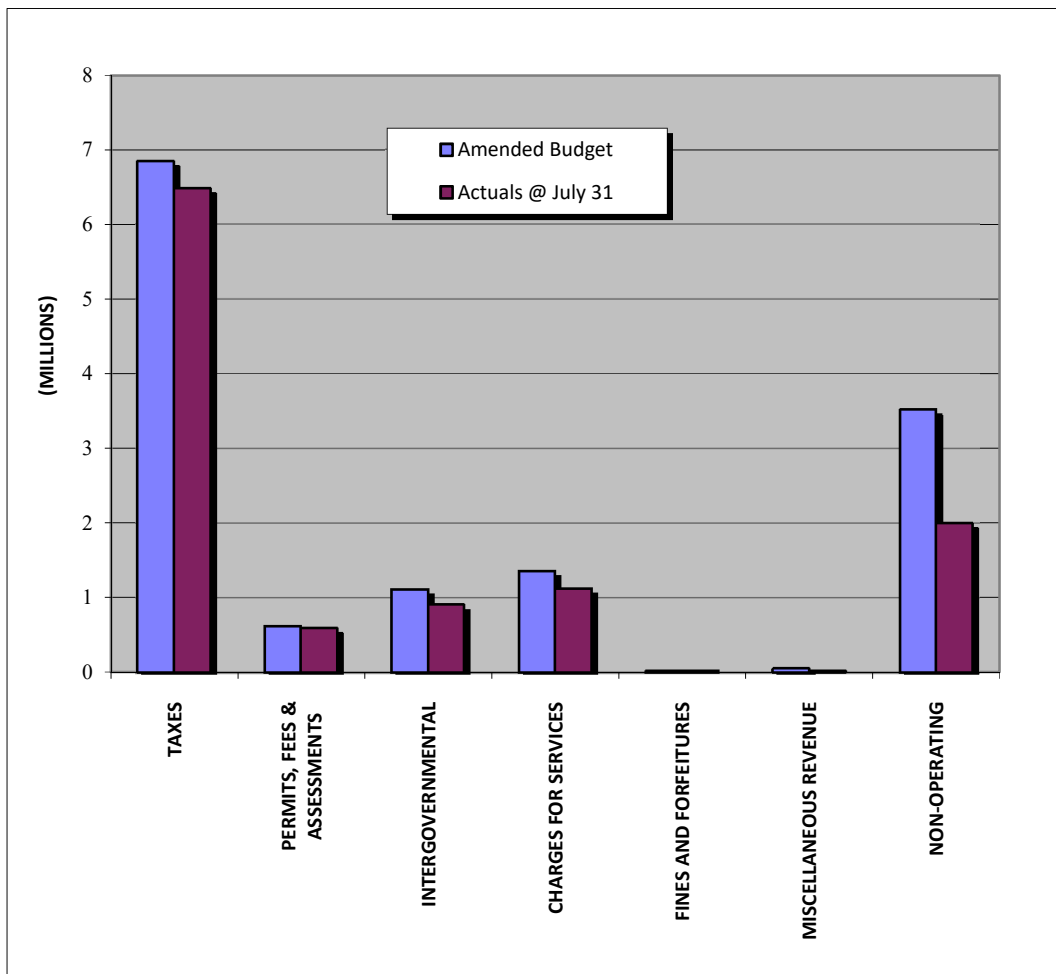
GENERAL FUND

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 20/21 APPROVED BUDGET	FY 20/21 AMENDED BUDGET	YEAR TO DATE FY 20/21	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	6,850,419	6,850,419	6,492,002	95%
PERMITS, FEES & ASSESSMENTS	624,515	624,515	599,675	96%
INTERGOVERNMENTAL	1,002,937	1,119,595	913,332	82%
CHARGES FOR SERVICES	1,295,495	1,368,095	1,131,090	83%
FINES AND FORFEITURES	27,000	27,000	33,586	124%
MISCELLANEOUS REVENUE	57,100	57,100	32,666	57%
NON-OPERATING	3,527,253	3,527,253	2,000,000	57%
	13,384,719	13,573,977	11,202,351	83%
EXPENSES:				
GENERAL GOVERNMENT	6,140,485	6,230,485	5,376,741	86%
PUBLIC SAFETY	3,950,862	4,039,950	3,313,477	82%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	712,850	723,020	709,241	98%
TRANSPORTATION	1,361,892	1,361,892	809,807	59%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	1,218,630	1,218,630	1,075,983	88%
	13,384,719	13,573,977	11,285,249	83%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	7,054,584	7,072,584	5,755,909	81%
OPERATING EXPENDITURES	3,406,752	3,595,283	3,096,227	86%
CAPITAL OUTLAY	1,707,145	1,799,222	1,398,083	78%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	40,000	40,000	58,142	145%
NON-OPERATING	1,176,238	1,066,888	976,888	92%
POWER COSTS	0	0	0	0%
	13,384,719	13,573,977	11,285,249	83%

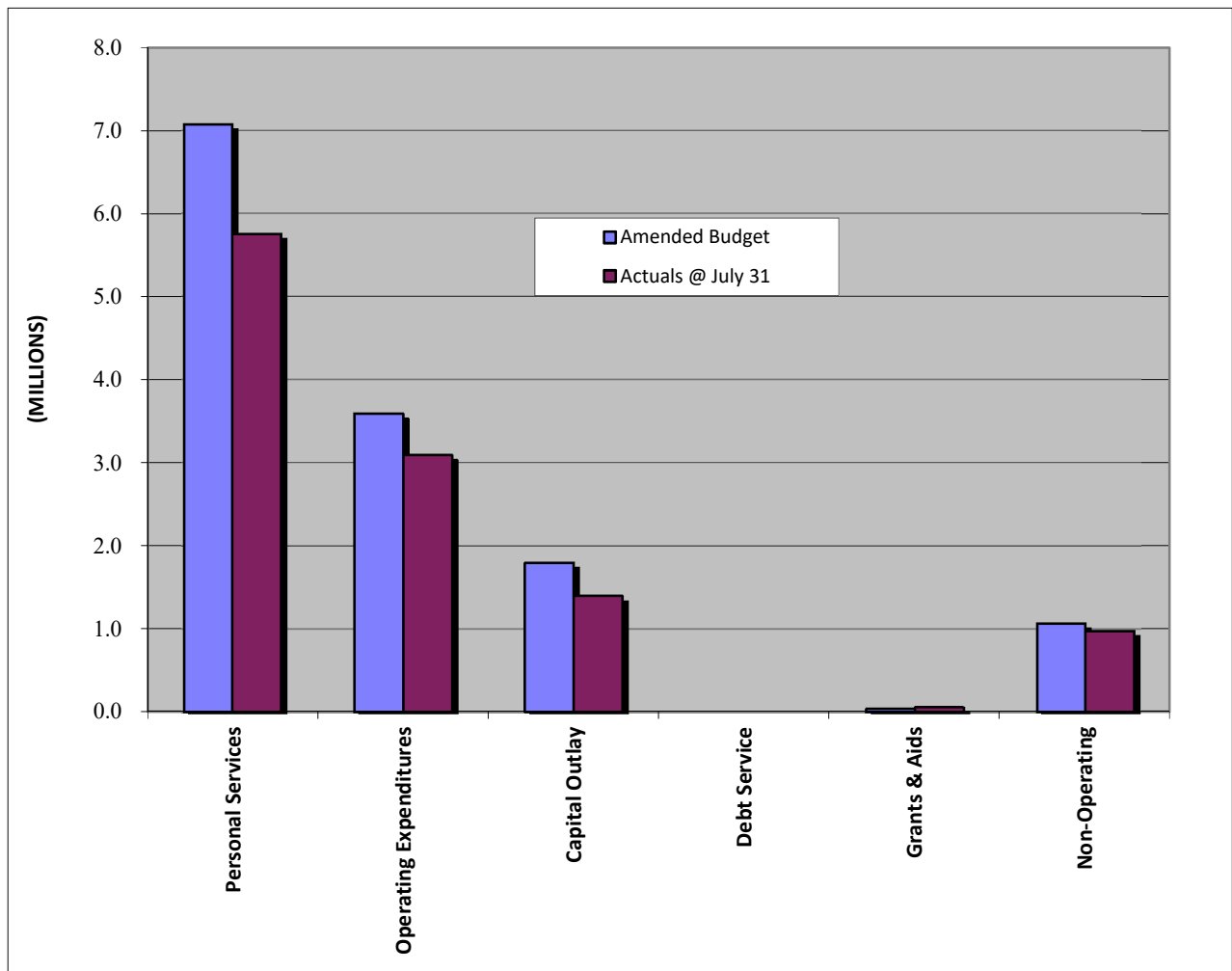
Revenues by Major Category General Fund

As of July 31, 2021, the City of Alachua collected 83% of budgeted General Fund revenues. Tax collections are at 95%. These revenues include property taxes, local option fuel taxes, utility taxes, and communication services taxes and account for \$6.8M, or just over half, of the General Fund annual budgeted revenues. Permits, Fees & Assessments are at 96%. The Intergovernmental Revenues are at 82%. Charges for Services are at 83%, Fines & Forfeitures are at 124%, Miscellaneous Revenues are at 57% and Non-Operating Revenues are at 57%.



Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 83%. Personal Services are at 81% with Operating Expenditures at 86%. The Capital Outlay category is at 78%, Grants & Aids are 145% and Non-Operating expenditures are at 92%. Encumbrances for legal and residential waste collection account for 2% of the expense line total (aprox. \$224K).



CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 2021

GENERAL FUND REVENUES

<u>REVENUE SOURCE</u>	<u>FY 20/21 APPROVED BUDGET</u>	<u>FY 20/21 AMENDED BUDGET</u>	<u>YEAR TO DATE FY 20/21</u>	<u>PERCENT COLLECTED</u>
<u>TAXES</u>				
AD VALOREM TAXES	4,701,906	4,701,906	4,723,477	100%
LOCAL OPTION FUEL TAXES	209,513	209,513	205,939	98%
UTILITY SERVICES TAXES	1,530,000	1,530,000	1,282,487	84%
COMMUNICATIONS SERVICES TAXES	360,000	360,000	240,371	67%
LOCAL BUSINESS TAXES	49,000	49,000	39,728	81%
SUBTOTAL	6,850,419	6,850,419	6,492,002	95%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
BUILDING PERMITS	257,515	257,515	316,537	123%
FRANCHISE FEES	367,000	367,000	283,138	77%
SUBTOTAL	624,515	624,515	599,675	96%
<u>INTERGOVERNMENTAL REVENUE</u>				
STATE-SHARED REVENUES	1,002,937	1,119,595	913,332	82%
GRANTS	0	0	0	0%
SUBTOTAL	1,002,937	1,119,595	913,332	82%
<u>CHARGES FOR SERVICES</u>				
GENERAL GOVERNMENT	64,975	64,975	83,575	129%
PUBLIC SAFETY	312,000	384,600	253,357	66%
PHYSICAL ENVIRONMENT	831,420	831,420	691,663	83%
TRANSPORTATION	0	0	0	0%
CULTURE & RECREATION	87,100	87,100	102,495	118%
OTHER CHARGES FOR SVCS	0	0	0	0%
SUBTOTAL	1,295,495	1,368,095	1,131,090	83%
<u>FINES & FORFEITURES</u>				
FINES & FORFEITURES	27,000	27,000	33,246	123%
OTHER FINES & FORFEITURES	0	0	340	NA+
SUBTOTAL	27,000	27,000	33,586	124%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	30,000	30,000	4,117	14%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	27,100	27,100	28,549	105%
SUBTOTAL	57,100	57,100	32,666	57%
<u>NON-OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	2,000,000	2,000,000	2,000,000	100%
FUND BALANCE & UNDER COLLECTION	1,527,253	1,527,253	0	0%
SUBTOTAL	3,527,253	3,527,253	2,000,000	57%
GENERAL FUND	13,384,719	13,573,977	11,202,351	83%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 2021

GENERAL FUND EXPENDITURES
BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 20/21 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	102,129	89,762	88%	0	0%	88%
OPERATING EXPENDITURES	29,786	23,814	80%	0	0%	80%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	131,915	113,576	86%	0	0%	86%
CITY MANAGER'S OFFICE						
PERSONAL SERVICES	540,770	444,688	82%	0	0%	82%
OPERATING EXPENDITURES	29,220	16,553	57%	2,000	7%	63%
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	569,990	461,241	81%	2,000	0%	81%
DEPUTY CITY CLERK						
PERSONAL SERVICES	160,624	124,787	78%	0	0%	78%
OPERATING EXPENDITURES	54,695	43,852	80%	211	0%	81%
CAPITAL OUTLAY	0	6,508	NA-	0	0%	NA-
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	215,319	175,147	81%	211	0%	81%
CITY ATTORNEY						
OPERATING EXPENDITURES	242,920	185,787	76%	47,172	19%	96%
TOTAL EXPENDITURES	242,920	185,787	76%	47,172	19%	96%
INFORMATION & TECHNOLOGY SERVICES						
PERSONAL SERVICES	158,054	120,058	76%	0	0%	76%
OPERATING EXPENDITURES	63,340	101,295	160%	3,158	5%	165%
CAPITAL OUTLAY	306,307	259,021	85%	0	0%	85%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	527,701	480,374	91%	3,158	1%	92%
FINANCE						
PERSONAL SERVICES	535,026	460,456	86%	0	0%	86%
OPERATING EXPENDITURES	92,082	76,189	83%	0	0%	83%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	627,108	536,645	86%	0	0%	86%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 2021

GENERAL FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 20/21 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	171,280	152,991	89%	0	0%	89%
OPERATING EXPENDITURES	48,395	41,943	87%	0	0%	87%
CAPITAL OUTLAY	1,500	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	221,175	194,934	88%	0	0%	88%
FACILITIES MAINTENANCE						
PERSONAL SERVICES	495,402	400,316	81%	0	0%	81%
OPERATING EXPENDITURES	197,880	184,693	93%	14,360	7%	101%
CAPITAL OUTLAY	569,632	471,436	83%	59,178	10%	93%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,262,914	1,056,445	84%	73,538	6%	89%
GRANTS & CONTRACTS						
PERSONAL SERVICES	0	0	0%	0	0%	0%
OPERATING EXPENDITURES	8,500	416	5%	0	0%	5%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	8,500	416	5%	0	0%	5%
CP&D-PLANNING & DEVELOPMENT						
PERSONAL SERVICES	474,102	389,491	82%	0	0%	82%
OPERATING EXPENDITURES	109,572	44,329	40%	16,038	15%	55%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	583,674	433,820	74%	16,038	3%	77%
COMPLIANCE & RISK MANAGEMENT						
PERSONAL SERVICES	316,883	260,622	82%	0	0%	82%
OPERATING EXPENDITURES	49,385	17,336	35%	0	0%	35%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	366,268	277,958	76%	0	0%	76%
CP&D-BEAUTIFICATION BOARD						
OPERATING EXPENDITURES	20,000	15,573	78%	6,490	32%	110%
TOTAL EXPENDITURES	20,000	15,573	78%	6,490	32%	110%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 2021

GENERAL FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 20/21 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	14,474	2,562	18%	0	0%	18%
OPERATING EXPENDITURES	255,189	185,160	73%	2,792	1%	74%
CAPITAL OUTLAY	76,450	28,115	37%	42,559	56%	92%
GRANTS & AIDS	40,000	58,142	145%	0	0%	145%
NON-OPERATING	1,066,888	976,888	92%	0	0%	92%
TOTAL EXPENDITURES	1,453,001	1,250,867	86%	45,351	3%	89%
PS-SOLID WASTE DISPOSAL						
OPERATING EXPENDITURES	723,020	532,035	74%	177,206	25%	98%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	723,020	532,035	74%	177,206	25%	98%
PS-PUBLIC WORKS						
PERSONAL SERVICES	540,464	309,874	57%	0	0%	57%
OPERATING EXPENDITURES	291,428	174,655	60%	74,368	26%	85%
CAPITAL OUTLAY	530,000	235,746	44%	15,164	3%	47%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,361,892	720,275	53%	89,532	7%	59%
BUILDING INSPECTIONS						
PERSONAL SERVICES	191,393	144,278	75%	0	0%	75%
OPERATING EXPENDITURES	104,591	18,411	18%	0	0%	18%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	295,984	162,689	55%	0	0%	55%
APD-PATROL & ADMIN						
PERSONAL SERVICES	2,514,179	2,143,558	85%	0	0%	85%
OPERATING EXPENDITURES	564,011	418,622	74%	38,885	7%	81%
CAPITAL OUTLAY	106,366	101,045	95%	0	0%	95%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,184,556	2,663,225	84%	38,885	1%	85%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 2021

GENERAL FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 20/21 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	380,909	304,760	80%	0	0%	80%
OPERATING EXPENDITURES	44,787	26,183	58%	1,680	4%	62%
CAPITAL OUTLAY	104,614	0	0%	97,673	93%	93%
TOTAL EXPENDITURES	530,310	330,943	62%	99,353	19%	81%
<u>APD-SCHOOL CROSSING GUARDS</u>						
OPERATING EXPENDITURES	24,100	17,110	71%	0	0%	71%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	24,100	17,110	71%	0	0%	71%
<u>APD-EXPLORERS PROGRAM</u>						
OPERATING EXPENDITURES	2,000	21	1%	0	0%	1%
TOTAL EXPENDITURES	2,000	21	1%	0	0%	1%
<u>APD-RESERVE PROGRAM</u>						
OPERATING EXPENDITURES	3,000	1,251	42%	0	0%	42%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,000	1,251	42%	0	0%	42%
<u>RECREATION & CULTURE</u>						
PERSONAL SERVICES	476,895	407,706	85%	0	0%	85%
OPERATING EXPENDITURES	637,382	551,334	86%	35,305	6%	92%
CAPITAL OUTLAY	104,353	45,676	44%	35,962	34%	78%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,218,630	1,004,716	82%	71,267	6%	88%
GENERAL FUND	13,573,977	10,615,048	78%	670,201	5%	83%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JULY 31, 2021**

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 20/21 APPROVED BUDGET	FY 20/21 AMENDED BUDGET	YEAR TO DATE FY 20/21	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	535,793	535,793	489,432	91%
PERMITS, FEES & ASSESSMENTS	10,560	10,560	41,316	391%
INTERGOVERNMENTAL REVENUE	364,535	464,595	343,695	74%
CHARGES FOR SERVICES	0	29,600	38,696	131%
FINES AND FORFEITURES	2,800	2,800	4,790	171%
MISCELLANEOUS REVENUE	7,950	7,950	10,742	135%
NON-OPERATING	754,953	754,953	191,106	25%
	1,676,591	1,806,251	1,119,777	62%
EXPENSES:				
GENERAL GOVERNMENT	67,735	67,735	12,805	19%
PUBLIC SAFETY	11,200	11,200	2,090	19%
ECONOMIC ENVIRONMENT	932,050	932,050	375,273	40%
PHYSICAL ENVIRONMENT	24,300	24,300	18,934	78%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	83,723	213,383	107,694	50%
CULTURE & RECREATION	557,583	557,583	1,064	0%
	1,676,591	1,806,251	517,860	29%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	114,102	114,102	64,047	56%
OPERATING EXPENDITURES	985,003	1,114,663	345,300	31%
CAPITAL OUTLAY	443,206	443,206	9,234	2%
DEBT SERVICE	99,280	99,280	99,279	100%
GRANTS & AIDS	25,000	25,000	0	0%
NON-OPERATING	10,000	10,000	0	0%
	1,676,591	1,806,251	517,860	29%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 2021

SPECIAL REVENUE FUNDS REVENUES

REVENUE SOURCE	FY 20/21 APPROVED BUDGET	FY 20/21 AMENDED BUDGET	RECEIVED TO DATE FY 20/21	PERCENT COLLECTED
<u>TAXES</u>				
DISCRETIONARY SALES SURTAX	535,793	535,793	489,432	91%
SUBTOTAL	535,793	535,793	489,432	91%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
OTHER CHARGES AND FEES	0	0	30,702	NA+
SPECIAL ASSESSMENTS	10,560	10,560	10,614	101%
SUBTOTAL	10,560	10,560	41,316	391%
<u>INTERGOVERNMENTAL REVENUE</u>				
FEDERAL GRANTS	0	0	0	0%
STATE GRANTS	0	0	0	0%
GRANTS FROM OTHER LOCAL UNITS	83,723	183,783	63,826	35%
PAYMENTS FROM LOCAL UNITS (FOR CRA)	280,812	280,812	279,869	100%
SUBTOTAL	364,535	464,595	343,695	74%
<u>CHARGES FOR SERVICES</u>				
CULTURE & RECREATION	0	29,600	38,696	131%
OTHER MISCELLANEOUS CHARGES	0	0	0	0%
SUBTOTAL	0	29,600	38,696	131%
<u>FINES AND FORFEITURES</u>				
ADDT'L CRT COSTS-\$2 FOR LEO TRAINING	2,800	2,800	4,790	171%
SUBTOTAL	2,800	2,800	4,790	171%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	450	450	417	93%
RENTALS AND LEASES	7,500	7,500	10,325	138%
CONTRIBUTIONS AND DONATIONS	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	7,950	7,950	10,742	135%
<u>NON-OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN	190,456	190,456	191,106	100%
USE OF FUND BALANCE/UNDERCOLLECTION	564,497	564,497	0	0%
SUBTOTAL	754,953	754,953	191,106	25%
SPECIAL REVENUE FUNDS	1,676,591	1,806,251	1,119,777	62%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 2021

SPECIAL REVENUE FUNDS EXPENDITURES
 BY MAJOR CATEGORY

SPECIAL REVENUE FUND	FY 20/21 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>ADDT'L COURT COST-\$2 FOR LEO TRAINING FUND</u>						
OPERATING EXPENDITURES	6,200	2,090	34%	0	0%	34%
TOTAL EXPENDITURES	6,200	2,090	34%	0	0%	34%
<u>TREE BANK FUND</u>						
OPERATING EXPENDITURES	67,735	12,805	19%	0	0%	19%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	67,735	12,805	19%	0	0%	19%
<u>EXPLORER SPECIAL REVENUE FUND</u>						
OPERATING EXPENDITURES	5,000	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	5,000	0	0%	0	0%	0%
<u>TK BASIN SPECIAL ASSESSMENT</u>						
OPERATING EXPENDITURES	24,300	11,100	46%	7,834	32%	78%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	24,300	11,100	46%	7,834	32%	78%
<u>WILD SPACES PUBLIC PLACES FUND</u>						
OPERATING EXPENDITURES	445,793	0	0%	0	0%	0%
CAPITAL OUTLAY	90,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	535,793	0	0%	0	0%	0%
<u>CHILDREN'S TRUST FUND</u>						
OPERATING EXPENDITURES	213,383	107,694	50%	0	0%	50%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	213,383	107,694	50%	0	0%	50%
<u>DONATION FUND</u>						
OPERATING EXPENDITURES	21,790	1,064	5%	0	0%	5%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	21,790	1,064	5%	0	0%	5%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
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SPECIAL REVENUE FUNDS EXPENDITURES
BY MAJOR CATEGORY

SPECIAL REVENUE FUND	FY 20/21 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>CRA FUND</u>						
PERSONAL SERVICES	114,102	64,047	56%	0	0%	56%
OPERATING EXPENDITURES	330,462	171,014	52%	31,699	10%	61%
CAPITAL OUTLAY	353,206	0	0%	9,234	3%	3%
DEBT SERVICE	99,280	99,279	100%	0	0%	100%
AIDS TO PRIVATE ORGANIZATIONS	25,000	0	0%	0	0%	0%
NON OPERATING	10,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	932,050	334,340	36%	40,933	4%	40%
SPECIAL REVENUE FUNDS	1,806,251	469,093	26%	48,767	3%	29%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JULY 31, 2021**

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 20/21 APPROVED BUDGET	FY 20/21 AMENDED BUDGET	YEAR TO DATE FY 20/21	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	0	0	0	0%
INTERGOVERNMENTAL	0	0	0	0%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	0	0	71	NA+
NON-OPERATING	858,176	858,176	857,427	100%
	<u>858,176</u>	<u>858,176</u>	<u>857,498</u>	<u>100%</u>
EXPENSES:				
GENERAL GOVERNMENT	858,176	858,176	856,326	100%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	0	0	0	0%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	<u>858,176</u>	<u>858,176</u>	<u>856,326</u>	<u>100%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	0	0	0	0%
CAPITAL OUTLAY	0	0	0	0%
DEBT SERVICE	858,176	858,176	856,326	100%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	0	0	0	0%
POWER COSTS	0	0	0	0%
	<u>858,176</u>	<u>858,176</u>	<u>856,326</u>	<u>100%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 2021

DEBT SERVICE FUND REVENUES

REVENUE SOURCE	FY 20/21 APPROVED BUDGET	FY 20/21 AMENDED BUDGET	YEAR TO DATE FY 20/21	PERCENT COLLECTED
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	0	0	71	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	0	71	NA+
<u>NON OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	71,645	71,645	71,645	100%
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN-GF	785,782	785,782	785,782	100%
FUND BALANCE & UNDER COLLECTION	749	749	0	0%
SUBTOTAL	858,176	858,176	857,427	100%
DEBT SERVICE FUND	858,176	858,176	857,498	100%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 2021

DEBT SERVICE FUND EXPENDITURES
 BY MAJOR CATEGORY

DEBT OBLIGATION	FY 20/21 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>OTHER DEBT COSTS</u>						
DEBT SERVICE	750	750	100%	0	0%	100%
	750	750	100%	0	0%	100%
<u>SECTION 108 LOAN</u>						
DEBT SERVICE	204,700	204,700	100%	0	0%	100%
TOTAL EXPENDITURES	204,700	204,700	100%	0	0%	100%
<u>SERIES 2016 CAPITAL IMPROVEMENT</u>						
DEBT SERVICE	652,726	650,876	100%	0	0%	100%
TOTAL EXPENDITURES	652,726	650,876	100%	0	0%	100%
DEBT SERVICE FUND	858,176	856,326	100%	0	0%	100%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JULY 31, 2021**

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 20/21 APPROVED BUDGET	FY 20/21 AMENDED BUDGET	YEAR TO DATE FY 20/21	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	0	0	0	0%
INTERGOVERNMENTAL REVENUE	750,877	1,396,776	824,402	59%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	0	0	2	NA+
NON-OPERATING	8,150	8,150	0	0%
	759,027	1,404,926	824,404	59%
EXPENSES:				
GENERAL GOVERNMENT	0	0	0	0%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	721,234	1,367,133	1,326,792	97%
TRANSPORTATION	33,969	33,969	20,097	59%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	3,824	3,824	0	0%
	759,027	1,404,926	1,346,889	96%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	25,247	25,247	17,097	68%
CAPITAL OUTLAY	733,780	1,379,679	1,329,792	96%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	0	0	0	0%
POWER COSTS	0	0	0	0%
	759,027	1,404,926	1,346,889	96%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 2021

CAPITAL PROJECTS FUNDS REVENUES

REVENUE SOURCE	FY 20/21 APPROVED BUDGET	FY 20/21 AMENDED BUDGET	RECEIVED TO DATE FY 20/21	PERCENT COLLECTED
<u>TAXES</u>				
DISCRETIONARY SALES SURTAX	0	0	0	0%
SUBTOTAL	0	0	0	0%
<u>INTERGOVERNMENTAL REVENUE</u>				
FEDERAL GRANTS	17,097	17,097	9,000	53%
STATE GRANTS	733,780	1,379,679	815,402	59%
GRANTS FROM OTHER LOCAL UNITS	0	0	0	0%
SUBTOTAL	750,877	1,396,776	824,402	59%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	0	0	2	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	0	2	NA+
<u>NON-OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	0	0	0	0%
USE OF FUND BALANCE	8,150	8,150	0	0%
SUBTOTAL	8,150	8,150	0	0%
CAPITAL PROJECTS FUNDS	759,027	1,404,926	824,404	59%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
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CAPITAL PROJECTS FUNDS EXPENDITURES
 BY MAJOR CATEGORY

CAPITAL PROJECT	FY 20/21 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
SAN FELASCO CONSERVATION CORRIDOR						
OPERATING EXPENDITURES	3,824	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,824	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%
MILL CREEK SINK FUND						
OPERATING EXPENDITURES	0	0	0%	0	0%	0%
CAPITAL OUTLAY	1,362,807	428,769	31%	898,023	66%	97%
TOTAL EXPENDITURES	1,362,807	428,769	31%	898,023	66%	97%
FL JOB GROWTH - SAN FELASCO PARKWAY						
OPERATING EXPENDITURES	0	0	0%	0	0%	0%
CAPITAL OUTLAY	16,872	3,000	18%	0	0%	18%
TOTAL EXPENDITURES	16,872	3,000	18%	0	0%	18%
CDBG - ECONOMIC DEVELOPMENT						
OPERATING EXPENDITURES	17,097	10,797	63%	6,300	37%	100%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	17,097	10,797	63%	6,300	37%	100%
CAPITAL PROJECT FUNDS	1,404,926	442,566	32%	904,323	64%	96%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JULY 31, 2021**

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 20/21 APPROVED BUDGET	FY 20/21 AMENDED BUDGET	YEAR TO DATE FY 20/21	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	0	0	0	0%
INTERGOVERNMENTAL REVENUE	15,000	15,000	15,000	100%
CHARGES FOR SERVICES	18,819,278	18,819,278	15,838,789	84%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	285,150	285,150	569,539	200%
NON-OPERATING	6,409,704	6,409,704	0	0%
	25,529,132	25,529,132	16,423,328	64%
EXPENSES:				
GENERAL GOVERNMENT	0	0	0	0%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	25,529,132	25,529,132	19,608,289	77%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	25,529,132	25,529,132	19,608,289	77%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	1,835,403	1,835,403	1,386,289	76%
OPERATING EXPENDITURES	1,702,702	2,022,702	1,630,761	81%
CAPITAL OUTLAY	8,228,560	7,908,560	5,718,770	72%
DEBT SERVICE	996,125	996,125	988,657	99%
GRANTS AND AIDS	0	0	0	0%
NON-OPERATING	4,276,342	4,276,342	4,156,342	97%
POWER COSTS	8,490,000	8,490,000	5,727,470	67%
	25,529,132	25,529,132	19,608,289	77%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 2021

ENTERPRISE FUNDS REVENUES

REVENUE SOURCE	FY 20/21 APPROVED BUDGET	FY 20/21 AMENDED BUDGET	RECEIVED TO DATE FY 20/21	PERCENT COLLECTED
<u>INTERGOVERNMENTAL REVENUE</u>				
FEDERAL GRANTS	15,000	15,000	15,000	100%
SUBTOTAL	15,000	15,000	15,000	0%
<u>CHARGES FOR SERVICES</u>				
PHYSICAL ENVIRONMENT-ELECTRIC	14,261,884	14,261,884	11,866,804	83%
PHYSICAL ENVIRONMENT-WATER	1,775,000	1,775,000	1,618,991	91%
PHYSICAL ENVIRONMENT-WASTEWATER	2,722,394	2,722,394	2,302,074	85%
PHYSICAL ENVIRONMENT-MOSQUITO	60,000	60,000	50,920	85%
SUBTOTAL	18,819,278	18,819,278	15,838,789	84%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	16,550	16,550	5,085	31%
RENTS & ROYALTIES	32,000	32,000	32,472	101%
OTHER MISCELLANEOUS REVENUE	236,600	236,600	531,982	225%
SUBTOTAL	285,150	285,150	569,539	200%
<u>NON-OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	0	0	0	0%
FUND BALANCE & UNDER COLLECTION	6,409,704	6,409,704	0	0%
SUBTOTAL	6,409,704	6,409,704	0	0%
ENTERPRISE FUNDS	25,529,132	25,529,132	16,423,328	64%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 2021

ENTERPRISE FUNDS EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 20/21 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	1,089,212	793,002	73%	0	0%	73%
OPERATING EXPENDITURES	849,258	550,413	65%	180,813	21%	86%
CAPITAL OUTLAY	6,064,495	3,992,249	66%	521,237	9%	74%
DEBT SERVICE	0	0	0%	0	0%	0%
NON-OPERATING	2,728,413	2,728,413	100%	0	0%	100%
POWER COSTS	8,490,000	5,727,470	67%	0	0%	67%
TOTAL EXPENDITURES	19,221,378	13,791,547	72%	702,050	4%	75%
<u>WATER UTILITY</u>						
PERSONAL SERVICES	300,182	215,667	72%	0	0%	72%
OPERATING EXPENDITURES	374,481	201,261	54%	59,554	16%	70%
CAPITAL OUTLAY	1,134,726	660,685	58%	43,170	4%	62%
DEBT SERVICE	269,391	265,657	99%	0	0%	99%
NON-OPERATING	990,444	940,444	95%	0	0%	95%
TOTAL EXPENDITURES	3,069,224	2,283,714	74%	102,724	3%	78%
<u>WASTEWATER UTILITY</u>						
PERSONAL SERVICES	438,362	376,698	86%	0	0%	86%
OPERATING EXPENDITURES	751,291	516,252	69%	94,958	13%	81%
CAPITAL OUTLAY	709,339	435,348	61%	66,081	9%	71%
DEBT SERVICE	726,734	723,000	99%	0	0%	99%
NON-OPERATING	525,485	475,485	90%	0	0%	90%
TOTAL EXPENDITURES	3,151,211	2,526,783	80%	161,039	5%	85%
<u>MOSQUITO CONTROL</u>						
PERSONAL SERVICES	7,647	922	12%	0	0%	12%
OPERATING EXPENDITURES	47,672	18,926	40%	8,584	18%	58%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	32,000	12,000	38%	0	0%	38%
TOTAL EXPENDITURES	87,319	31,848	36%	8,584	10%	46%
ENTERPRISE FUNDS	25,529,132	18,633,892	73%	974,397	4%	77%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JULY 31, 2021**

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 20/21 APPROVED BUDGET	FY 20/21 AMENDED BUDGET	YEAR TO DATE FY 20/21	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	0	0	330	NA+
INTERGOVERNMENTAL REVENUE	0	0	0	0%
CHARGES FOR SERVICES	0	0	920	NA+
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	8,000	8,000	3,141	39%
NON-OPERATING	3,130,619	3,130,619	2,084,697	67%
	3,138,619	3,138,619	2,089,088	67%
EXPENSES:				
GENERAL GOVERNMENT	2,362,403	2,362,403	1,672,604	71%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	776,216	776,216	588,859	76%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	3,138,619	3,138,619	2,261,463	72%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	1,911,963	1,888,963	1,430,413	76%
OPERATING EXPENDITURES	709,242	740,974	482,951	65%
CAPITAL OUTLAY	188,727	179,995	119,413	66%
DEBT SERVICE	228,687	228,687	228,686	100%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	100,000	100,000	0	0%
POWER COSTS	0	0	0	0%
	3,138,619	3,138,619	2,261,463	72%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 2021

INTERNAL SERVICE FUND REVENUES

REVENUE SOURCE	FY 20/21 APPROVED BUDGET	FY 20/21 AMENDED BUDGET	YEAR TO DATE FY 20/21	PERCENT COLLECTED
<u>PERMITS, FEES & ASSESSMENTS</u>				
OTHER LICENSES, FEES, AND PERMITS	0	0	330	NA+
SUBTOTAL	0	0	330	NA+
<u>INTERGOVERNMENTAL REVENUE</u>				
OTHER FEDERAL GRANTS	0	0	0	0%
SUBTOTAL	0	0	0	0%
<u>CHARGES FOR SERVICES</u>				
OTHER MISCELLANEOUS CHARGES	0	0	920	NA+
SUBTOTAL	0	0	920	NA+
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	8,000	8,000	270	3%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	2,871	NA+
SUBTOTAL	8,000	8,000	3,141	39%
<u>NON-OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	0	0	0	0%
SERIES 2016 DEBT PROCEEDS	0	0	0	0%
INTERFUND TRANSFER	2,084,697	2,084,697	2,084,697	100%
FUND BALANCE & UNDER COLLECTION	1,045,922	1,045,922	0	0%
SUBTOTAL	3,130,619	3,130,619	2,084,697	67%
INTERNAL SERVICE FUND	3,138,619	3,138,619	2,089,088	67%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 2021

INTERNAL SERVICE FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 20/21 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	324,699	265,476	82%	0	0%	82%
OPERATING EXPENDITURES	33,882	25,576	75%	0	0%	75%
CAPITAL OUTLAY	25,000	23,422	94%	0	0%	94%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	383,581	314,474	82%	0	0%	82%
<u>FAS / UTILITY BILLING</u>						
PERSONAL SERVICES	319,922	223,184	70%	0	0%	70%
OPERATING EXPENDITURES	157,332	111,116	71%	2,040	1%	72%
CAPITAL OUTLAY	3,900	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	481,154	334,300	69%	2,040	0%	70%
<u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u>						
PERSONAL SERVICES	692,113	537,392	78%	0	0%	78%
OPERATING EXPENDITURES	239,174	89,369	37%	11,489	5%	42%
CAPITAL OUTLAY	32,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	963,287	626,761	65%	11,489	1%	66%
<u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u>						
PERSONAL SERVICES	58,970	47,635	81%	0	0%	81%
OPERATING EXPENDITURES	28,207	21,005	74%	522	2%	76%
CAPITAL OUTLAY	10,240	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	97,417	68,640	70%	522	1%	71%
<u>ISF - COMPLIANCE AND RISK MANAGEMENT</u>						
PERSONAL SERVICES	37,052	28,778	78%	0	0%	78%
OPERATING EXPENDITURES	581	508	87%	0	0%	87%
TOTAL EXPENDITURES	37,633	29,286	78%	0	0%	78%
<u>ISF - FAS / INFORMATION</u>						
PERSONAL SERVICES	63,644	51,695	81%	0	0%	81%
OPERATING EXPENDITURES	7,000	4,711	67%	0	0%	67%
TOTAL EXPENDITURES	70,644	56,406	80%	0	0%	80%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 31, 2021

INTERNAL SERVICE FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 20/21 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	392,563	276,253	70%	0	0%	70%
OPERATING EXPENDITURES	274,798	193,154	70%	23,461	9%	79%
CAPITAL OUTLAY	108,855	95,991	88%	0	0%	88%
TOTAL EXPENDITURES	776,216	565,398	73%	23,461	3%	76%
<u>DEBT SERVICE FUND - SERIES 2016</u>						
DEBT SERVICE	228,687	228,686	100%	0	0%	100%
TOTAL EXPENDITURES	228,687	228,686	100%	0	0%	100%
<u>INTERNAL SERVICE FUND RESERVES</u>						
NON-OPERATING	100,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	100,000	0	0%	0	0%	0%
INTERNAL SERVICE FUND	3,138,619	2,223,951	71%	37,512	1%	72%

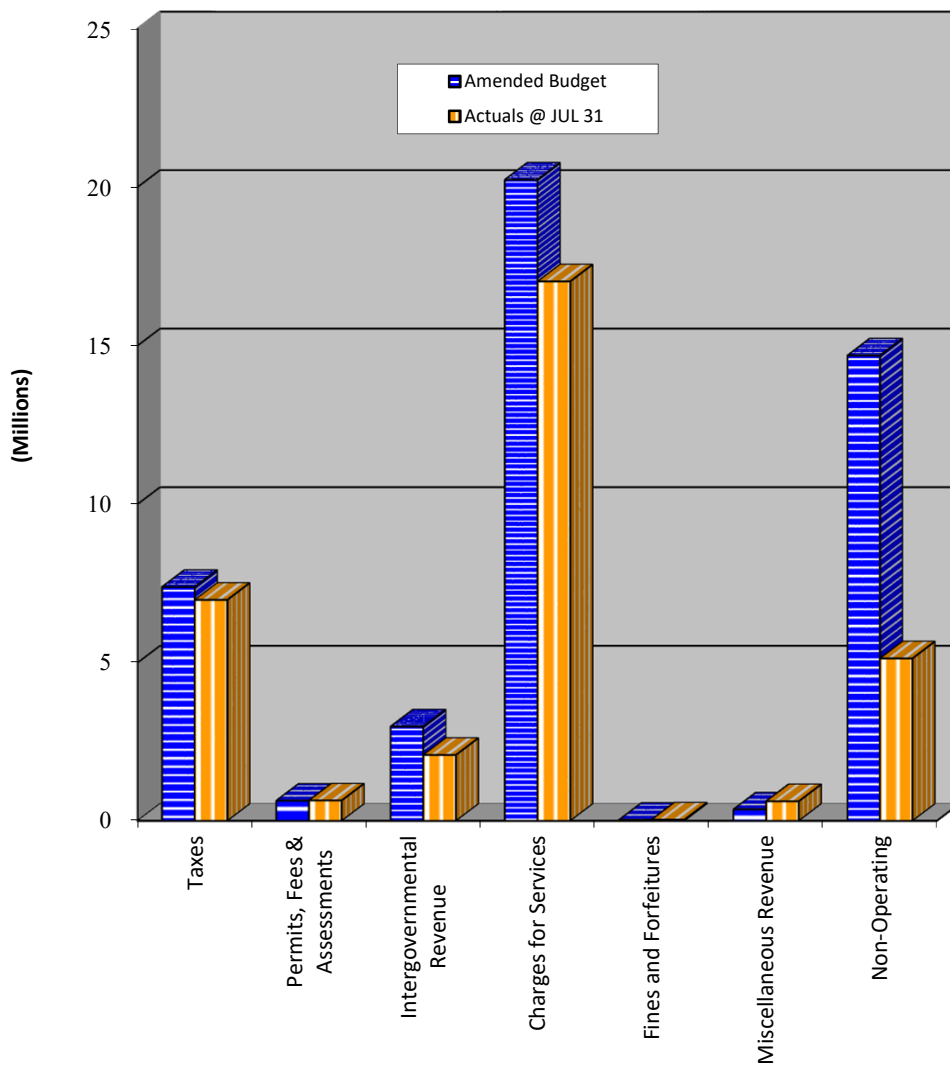
**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JUL 31, 2021**

ALL CITY FUNDS

	FY 20/21 APPROVED BUDGET	FY 20/21 AMENDED BUDGET	YEAR TO DATE FY 20/21	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	7,386,212	7,386,212	6,981,434	95%
PERMITS, FEES & ASSESSMENTS	635,075	635,075	641,321	101%
INTERGOVERNMENTAL	2,133,349	2,995,966	2,096,429	70%
CHARGES FOR SERVICES	20,114,773	20,216,973	17,009,495	84%
FINES AND FORFEITURES	29,800	29,800	38,376	129%
MISCELLANEOUS REVENUE	358,200	358,200	616,161	172%
NON-OPERATING	14,688,855	14,688,855	5,133,230	35%
	45,346,264	46,311,081	32,516,446	70%
EXPENSES:				
GENERAL GOVERNMENT	9,428,799	9,518,799	7,918,476	83%
PUBLIC SAFETY	3,962,062	4,051,150	3,315,567	82%
ECONOMIC ENVIRONMENT	932,050	932,050	375,273	40%
PHYSICAL ENVIRONMENT	27,763,732	28,419,801	22,252,115	78%
TRANSPORTATION	1,395,861	1,395,861	829,904	59%
HUMAN SERVICES	83,723	213,383	107,694	50%
CULTURE & RECREATION	1,780,037	1,780,037	1,077,047	61%
	45,346,264	46,311,081	35,876,076	77%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	10,916,052	10,911,052	8,636,658	79%
OPERATING EXPENDITURES	6,828,946	7,498,869	5,572,336	74%
CAPITAL OUTLAY	11,301,418	11,710,662	8,575,292	73%
DEBT SERVICE	2,182,268	2,182,268	2,172,948	100%
GRANTS & AIDS	65,000	65,000	58,142	89%
NON-OPERATING	5,562,580	5,453,230	5,133,230	94%
POWER COSTS	8,490,000	8,490,000	5,727,470	67%
	45,346,264	46,311,081	35,876,076	77%

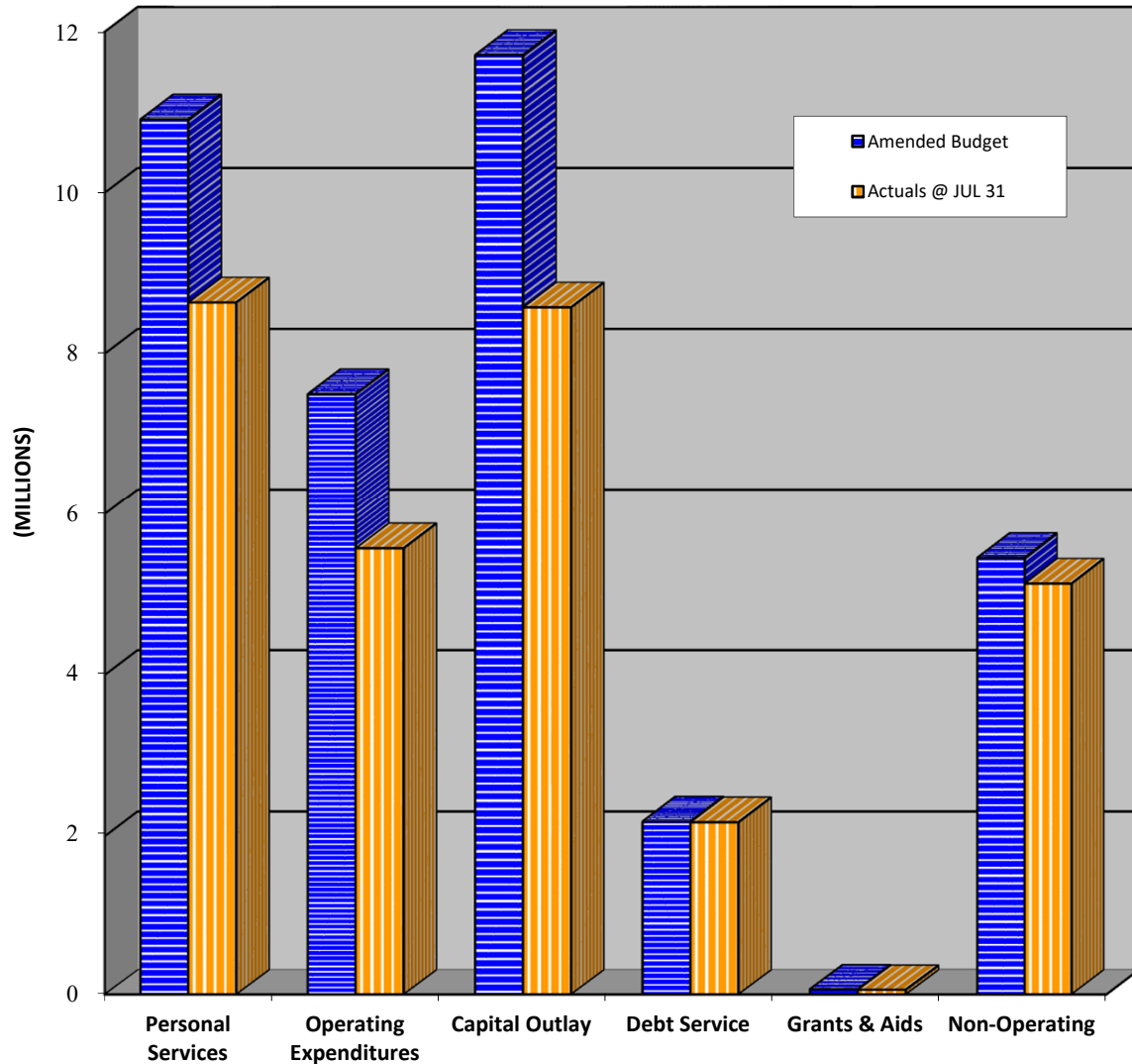
Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 70% of budget for the fiscal year. Taxes are at 95% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (101%); Intergovernmental Revenue (70%); Charges for Services (84%); Fines and Forfeitures (129%); Miscellaneous Revenue (172%); and Non-Operating Revenue (35%).



Expenditures by Major Category All City Funds

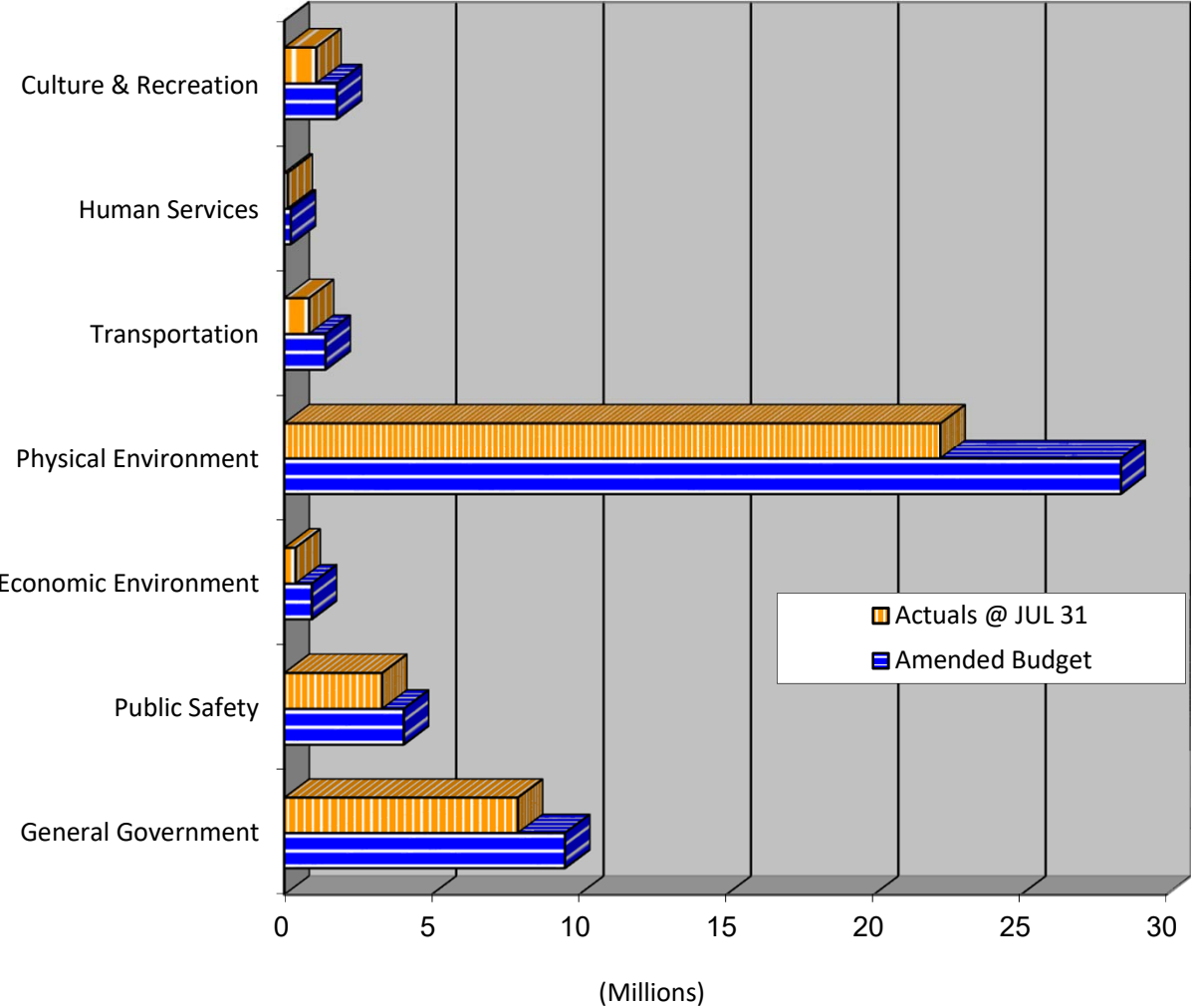
Overall, City expenditures and encumbrances are at 77% of budget for the period. The Personal Services category is at 79% of budget for the fiscal year. The Operating Expenditures category is at 74%, with encumbrances for legal and residential waste collection services of approximately \$224K. Capital Outlay is at 73%, Debt Service is 100%, Grants & Aids is 89% and Non-Operating Expenditures are at 94%. Encumbrances for future expenditures account for 3.8% (approx. \$1.7M) 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 77% of budget with General Government expenses at 83%, Public Safety at 82%, Economic Environment at 40%, Physical Environment at 78% (Enterprise Funds, Water Collection and Distribution & residential waste collection services), Transportation at 59%, Human Services at 50%, and Culture & Recreation at 61%.



INVESTMENTS AND CASH

Purpose

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

Investment Objectives

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

Defining Principal

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

Defining of Portfolio

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

Defining Rate of Return on Investment

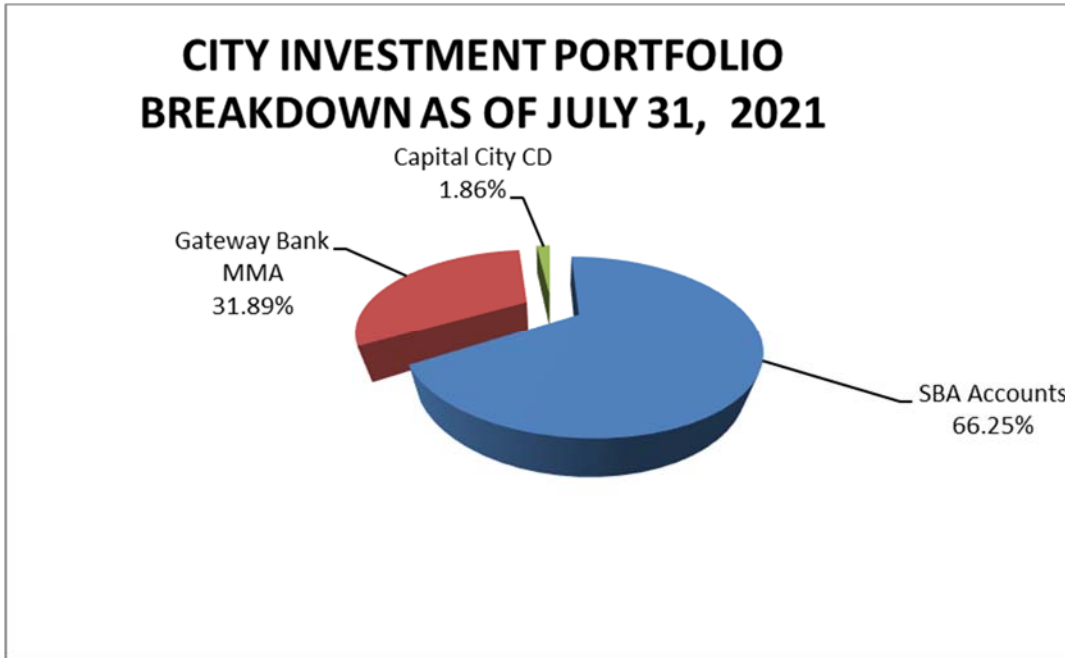
The Rate of Return on Investment refers to the benefits (the profits) to an investor or organization relative to the cost of the initial investment. It is similar to the rate of profit as a measure of profitability.

Conclusion

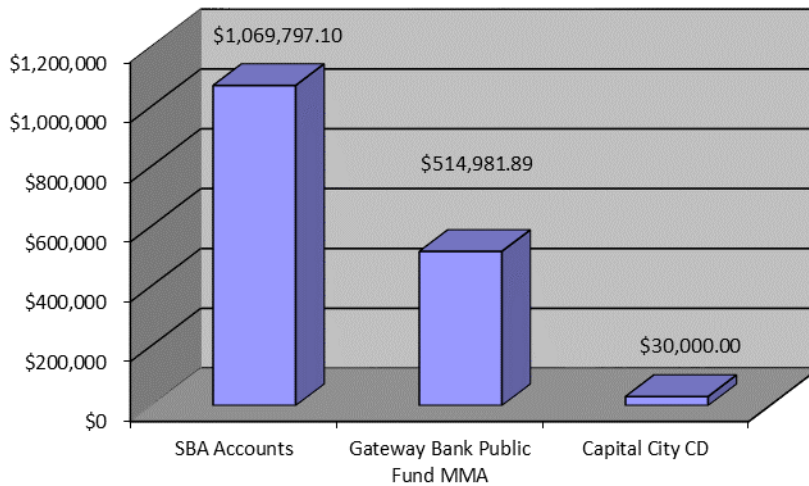
The City's cash and investments are pursuant to Section 218.415, Florida Statutes as well as the City's own adopted Investment Policy. To ensure that the City's funds are effectively managed, the Finance Director and other appropriate staff shall annually complete eight (8) hours of continuing professional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

INVESTMENTS AND CASH

As of July 31, 2021, the City's investment portfolio totaled **\$1,614,778.99**. The portfolio consists of: two State Board of Administration Investment Pool (SBA) accounts, one money market account and a certificate of deposit account. The graphs below illustrate the breakdown, by percentage, of each investment.



INVESTMENTS AS OF JULY 31, 2021



INVESTMENTS AND CASH

As of July 31, 2021, the City had cash holdings in several accounts with Capital City Bank, CenterState Bank (formerly Gateway Bank) and Renasant Bank (formerly Alarion & Heritage) that totaled **\$17,898,623.80**. 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.
- Section 108 account: This account is for the pay-down of the City's Section 108 outstanding debt that was related to infrastructure within the City.
- Series 2016 Repayment: This account is intended to be utilized to make the annual Series 2016 Debt payments.
- Restricted Deposit account: This account is for utility customer deposits only.
- Explorer account: This account is for deposits and expenses related to Police Explorer activities.
- Heritage Oaks account: This account is for funds related to the completion of improvements to the Heritage Oaks subdivision Phase I.
- SRF Repayment Money Market account: This account is for the repayment of the State Revolving Fund (SRF) loan related to the construction of the waste water facility.
- Series 2019 Projects Account: This account is utilized to fund the water and wastewater infrastructure improvements along US Highway 441.
- Tara Village Surety: This account is for funds related to the completion of improvements to the Tara Village subdivision Phase I.

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

Bank Account	July Balance	Percentage of Total
Operating Account	\$14,297,791.87	79.88%
Payroll Account	\$7,861.99	0.04%
CRA Account	\$862,315.20	4.82%
Police Forfeiture Account	\$12,432.03	0.07%
Section 108 Account	\$10.46	0.00%
Series 2016 Repayment Account	\$613,592.02	3.43%
Series 2019 Projects Account	\$29,943.68	0.17%
Deposit Account	\$1,842,444.26	10.29%
Explorer Account	\$5,139.29	0.03%
SRF Repayment Account	\$155,478.81	0.87%
Heritage Oaks Account	\$8,429.40	0.05%
Tara Village Surety Account	\$63,184.79	0.35%
TOTAL	\$17,898,623.80	100.00%