

CITY OF ALACHUA



FISCAL ANALYSIS REPORT

FISCAL YEAR 2020-2021
THROUGH MARCH 31, 2021

APRIL 26, 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 - 50%.**
- **Encumbrances: Funds committed for future expenses.**

ALL FUNDS SUMMARY



	FY 20/21 AMENDED BUDGET	PERCENT OF TOTAL BUDGET
GENERAL FUND	13,573,977	29.81%
SPECIAL REVENUE FUNDS	1,676,591	3.68%
DEBT SERVICE FUND	858,176	1.89%
CAPITAL PROJECTS FUNDS	759,027	1.67%
ENTERPRISE FUNDS	25,529,132	56.06%
INTERNAL SERVICE FUND	<u>3,138,619</u>	<u>6.89%</u>
	45,535,522	100.00%

GENERAL FUND



- **Primary Revenue Source: Taxes**

- **Programs Funded:**
 - City Commission
 - City Manager (City Manager, Human Resources, Special Expense)
 - Deputy City Clerk
 - 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 (68%) –**

- Current Revenues: \$ 7.8M (57%)
- Budgeted Balances: \$ 1.5M (11%)

- **Uses of Funding (60%) –**

- Expenses: \$ 6.5M (48%)
- Encumbrances: \$ 1.6M (12%)

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 (80%) –**

- Current Revenues: \$ 773K (46%)
- Budgeted Balances: \$ 565K (34%)

- **Uses of Funding (22%) –**

- Expenses: \$ 243K (14%)
- Encumbrances: \$ 124K (8%)

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 (76%) –**

- Expenses: \$ 653K (76%)
- 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 (109%) –**

- Current Revenues: \$ 823K (108%)
- Budgeted Balances: \$ 8K (1%)

- **Uses of Funding (22%) –**

- Expenses: \$ 49K (7%)
- Encumbrances: \$ 114K (15%)

ENTERPRISE FUNDS



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

ENTERPRISE FUNDS



- **Sources of Funding (64%) –**

- Current Revenues: \$ 9.9M (39%)
- Budgeted Balances: \$ 6.4M (25%)

- **Uses of Funding (56%) –**

- Expenses: \$ 11.4M (45%)
- Encumbrances: \$ 2.9M (11%)

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 (67%) –**

- Current Revenues: \$ 1.1M (34%)
- Balances: \$ 1.0M (33%)

- **Uses of Funding (49%) –**

- Expenses: \$ 1.4M (45%)
- Encumbrances: \$ 138K (4%)

ALL FUNDS SUMMARY



- **Amended FY 20/21 Budget = \$ 45,535,522**

- **Sources of Funding (68%) –**
 - Current Revenues: \$ 21.2M (47%)
 - Budgeted Balances: \$ 9.6M (21%)

- **Uses of Funding (55%) –**
 - Expenses: \$ 20.0M (45%)
 - Encumbrances: \$ 4.7M (10%)

INVESTMENTS / CASH HOLDINGS



- **Investment portfolio total = \$ 1,614,154.31**
 - State Board of Administration (SBA) = \$ 1.1M
 - Money Market Account = \$ 514K
 - Certificate of Deposit = \$ 30K

- **Cash holdings total = \$ 19,288,761.02**
 - Operating Account = \$ 15.3M
 - CRA Account = \$ 1.0M
 - Customer Deposit Accounts = \$ 1.8M
 - Series 2016 Repayment Account = \$ 614K
 - Section 108 Account = \$ 116K
 - SRF Money Market account = \$ 232K
 - Series 2019 Projects Account = \$ 73K
 - Other Accounts = \$ 96K

CONCLUSION



- **Revenues and Expenses Recap**
- **Audit Completed**



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

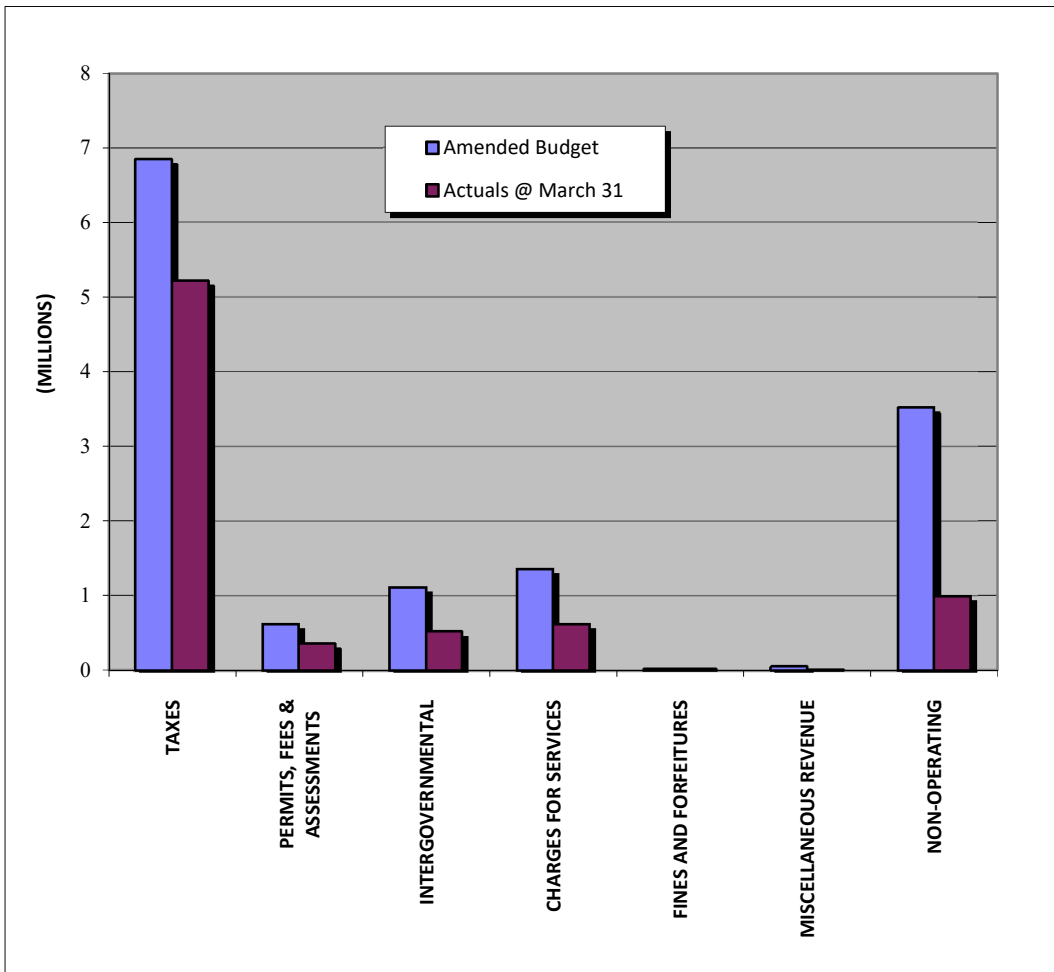
GENERAL FUND

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	5,230,172	76%
PERMITS, FEES & ASSESSMENTS	624,515	624,515	366,546	59%
INTERGOVERNMENTAL	1,002,937	1,119,595	527,873	47%
CHARGES FOR SERVICES	1,295,495	1,368,095	630,668	46%
FINES AND FORFEITURES	27,000	27,000	21,673	80%
MISCELLANEOUS REVENUE	57,100	57,100	20,099	35%
NON-OPERATING	3,527,253	3,527,253	1,000,000	28%
	13,384,719	13,573,977	7,797,031	57%
EXPENSES:				
GENERAL GOVERNMENT	6,140,485	6,230,485	3,989,792	64%
PUBLIC SAFETY	3,950,862	4,039,950	2,106,274	52%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	712,850	723,020	709,240	98%
TRANSPORTATION	1,361,892	1,361,892	566,410	42%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	1,218,630	1,218,630	744,766	61%
	13,384,719	13,573,977	8,116,482	60%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	7,054,584	7,054,584	3,355,051	48%
OPERATING EXPENDITURES	3,406,752	3,551,179	2,395,777	67%
CAPITAL OUTLAY	1,707,145	1,751,326	1,346,766	77%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	40,000	40,000	42,000	105%
NON-OPERATING	1,176,238	1,176,888	976,888	83%
POWER COSTS	0	0	0	0%
	13,384,719	13,573,977	8,116,482	60%

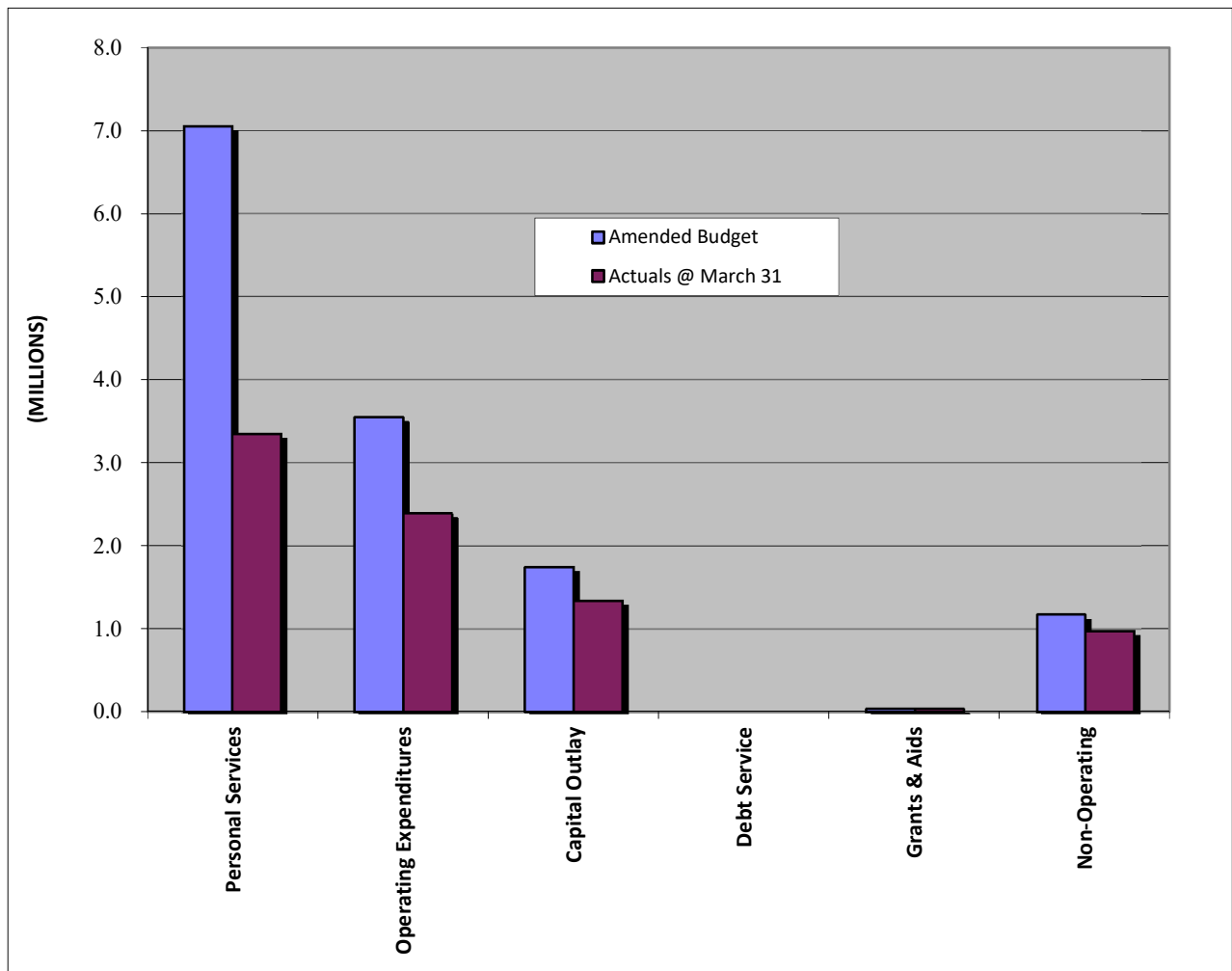
Revenues by Major Category General Fund

As of March 31, 2021, the City of Alachua collected 57% of budgeted General Fund revenues. Tax collections are at 76%. 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 59%. The Intergovernmental Revenues are at 47%. Charges for Services are at 46%, Fines & Forfeitures are at 80%, Miscellaneous Revenues are at 35% and Non-Operating Revenues are at 28%.



Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 60%. Personal Services are at 48% with Operating Expenditures at 67%. The Capital Outlay category is at 77%, Grants & Aids are 105% and Non-Operating expenditures are at 83%. Encumbrances for legal and residential waste collection account for 6% of the expense line total (aprox. \$502K).



CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	4,178,418	89%
LOCAL OPTION FUEL TAXES	209,513	209,513	106,486	51%
UTILITY SERVICES TAXES	1,530,000	1,530,000	767,840	50%
COMMUNICATIONS SERVICES TAXES	360,000	360,000	134,495	37%
LOCAL BUSINESS TAXES	49,000	49,000	42,933	88%
SUBTOTAL	6,850,419	6,850,419	5,230,172	76%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
BUILDING PERMITS	257,515	257,515	205,993	80%
FRANCHISE FEES	367,000	367,000	160,553	44%
SUBTOTAL	624,515	624,515	366,546	59%
<u>INTERGOVERNMENTAL REVENUE</u>				
STATE-SHARED REVENUES	1,002,937	1,119,595	527,873	47%
GRANTS	0	0	0	0%
SUBTOTAL	1,002,937	1,119,595	527,873	47%
<u>CHARGES FOR SERVICES</u>				
GENERAL GOVERNMENT	64,975	64,975	37,675	58%
PUBLIC SAFETY	312,000	384,600	140,358	36%
PHYSICAL ENVIRONMENT	831,420	831,420	413,755	50%
TRANSPORTATION	0	0	0	0%
CULTURE & RECREATION	87,100	87,100	38,880	45%
OTHER CHARGES FOR SVCS	0	0	0	0%
SUBTOTAL	1,295,495	1,368,095	630,668	46%
<u>FINES & FORFEITURES</u>				
FINES & FORFEITURES	27,000	27,000	21,433	79%
OTHER FINES & FORFEITURES	0	0	240	NA+
SUBTOTAL	27,000	27,000	21,673	80%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	30,000	30,000	2,568	9%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	27,100	27,100	17,531	65%
SUBTOTAL	57,100	57,100	20,099	35%
<u>NON-OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	2,000,000	2,000,000	1,000,000	50%
FUND BALANCE & UNDER COLLECTION	1,527,253	1,527,253	0	0%
SUBTOTAL	3,527,253	3,527,253	1,000,000	28%
GENERAL FUND	13,384,719	13,573,977	7,797,031	57%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	52,918	52%	0	0%	52%
OPERATING EXPENDITURES	29,786	11,310	38%	0	0%	38%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	131,915	64,228	49%	0	0%	49%
CITY MANAGER'S OFFICE						
PERSONAL SERVICES	540,770	250,206	46%	0	0%	46%
OPERATING EXPENDITURES	29,220	11,592	40%	2,000	7%	47%
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	261,798	46%	2,000	0%	46%
DEPUTY CITY CLERK						
PERSONAL SERVICES	160,624	78,837	49%	0	0%	49%
OPERATING EXPENDITURES	54,695	24,919	46%	211	0%	46%
CAPITAL OUTLAY	0	6,508	NA-	0	0%	NA-
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	215,319	110,264	51%	211	0%	51%
CITY ATTORNEY						
OPERATING EXPENDITURES	207,920	109,676	53%	88,283	42%	95%
TOTAL EXPENDITURES	207,920	109,676	53%	88,283	42%	95%
INFORMATION & TECHNOLOGY SERVICES						
PERSONAL SERVICES	158,054	69,165	44%	0	0%	44%
OPERATING EXPENDITURES	63,340	43,500	69%	5	0%	69%
CAPITAL OUTLAY	306,307	77,965	25%	221,872	72%	98%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	527,701	190,630	36%	221,877	42%	78%
FINANCE						
PERSONAL SERVICES	535,026	257,099	48%	0	0%	48%
OPERATING EXPENDITURES	92,082	60,540	66%	11,000	12%	78%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	627,108	317,639	51%	11,000	2%	52%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	84,023	49%	0	0%	49%
OPERATING EXPENDITURES	48,395	24,971	52%	2,700	6%	57%
CAPITAL OUTLAY	1,500	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	221,175	108,994	49%	2,700	1%	51%
FACILITIES MAINTENANCE						
PERSONAL SERVICES	477,402	239,378	50%	0	0%	50%
OPERATING EXPENDITURES	197,880	92,119	47%	12,526	6%	53%
CAPITAL OUTLAY	512,632	125,965	25%	332,368	65%	89%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,187,914	457,462	39%	344,894	29%	68%
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	224,630	47%	0	0%	47%
OPERATING EXPENDITURES	109,572	30,504	28%	11,440	10%	38%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	583,674	255,134	44%	11,440	2%	46%
COMPLIANCE & RISK MANAGEMENT						
PERSONAL SERVICES	316,883	150,461	47%	0	0%	47%
OPERATING EXPENDITURES	49,385	12,791	26%	0	0%	26%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	366,268	163,252	45%	0	0%	45%
CP&D-BEAUTIFICATION BOARD						
OPERATING EXPENDITURES	20,000	7,150	36%	13,894	69%	105%
TOTAL EXPENDITURES	20,000	7,150	36%	13,894	69%	105%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	1,901	13%	0	0%	13%
OPERATING EXPENDITURES	255,189	161,034	63%	2,792	1%	64%
CAPITAL OUTLAY	76,450	2,785	4%	59,450	78%	81%
GRANTS & AIDS	40,000	42,000	105%	0	0%	105%
NON-OPERATING	1,176,888	976,888	83%	0	0%	83%
TOTAL EXPENDITURES	1,563,001	1,184,608	76%	62,242	4%	80%
PS-SOLID WASTE DISPOSAL						
OPERATING EXPENDITURES	723,020	295,761	41%	413,479	57%	98%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	723,020	295,761	41%	413,479	57%	98%
PS-PUBLIC WORKS						
PERSONAL SERVICES	540,464	172,876	32%	0	0%	32%
OPERATING EXPENDITURES	291,428	79,715	27%	78,073	27%	54%
CAPITAL OUTLAY	530,000	235,746	44%	0	0%	44%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,361,892	488,337	36%	78,073	6%	42%
BUILDING INSPECTIONS						
PERSONAL SERVICES	191,393	98,953	52%	0	0%	52%
OPERATING EXPENDITURES	104,591	7,667	7%	0	0%	7%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	295,984	106,620	36%	0	0%	36%
APD-PATROL & ADMIN						
PERSONAL SERVICES	2,514,179	1,285,562	51%	0	0%	51%
OPERATING EXPENDITURES	554,907	257,380	46%	56,509	10%	57%
CAPITAL OUTLAY	115,470	101,045	88%	5,204	5%	92%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,184,556	1,643,987	52%	61,713	2%	54%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	157,673	41%	0	0%	41%
OPERATING EXPENDITURES	44,787	10,034	22%	16,272	36%	59%
CAPITAL OUTLAY	104,614	0	0%	97,673	93%	93%
TOTAL EXPENDITURES	530,310	167,707	32%	113,945	21%	53%
<u>APD-SCHOOL CROSSING GUARDS</u>						
OPERATING EXPENDITURES	24,100	11,030	46%	0	0%	46%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	24,100	11,030	46%	0	0%	46%
<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	231,369	49%	0	0%	49%
OPERATING EXPENDITURES	637,382	347,971	55%	85,241	13%	68%
CAPITAL OUTLAY	104,353	0	0%	80,185	77%	77%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,218,630	579,340	48%	165,426	14%	61%
GENERAL FUND	13,573,977	6,525,305	48%	1,591,177	12%	60%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 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	265,165	49%
PERMITS, FEES & ASSESSMENTS	10,560	10,560	7,948	75%
INTERGOVERNMENTAL REVENUE	364,535	364,535	302,691	83%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	2,800	2,800	1,647	59%
MISCELLANEOUS REVENUE	7,950	7,950	4,242	53%
NON-OPERATING	754,953	754,953	191,106	25%
	1,676,591	1,676,591	772,799	46%
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	286,615	31%
PHYSICAL ENVIRONMENT	24,300	24,300	23,934	98%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	83,723	83,723	40,367	48%
CULTURE & RECREATION	557,583	557,583	1,064	0%
	1,676,591	1,676,591	366,875	22%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	114,102	114,102	37,455	33%
OPERATING EXPENDITURES	985,003	985,003	270,546	27%
CAPITAL OUTLAY	443,206	443,206	9,234	2%
DEBT SERVICE	99,280	99,280	49,640	50%
GRANTS & AIDS	25,000	25,000	0	0%
NON-OPERATING	10,000	10,000	0	0%
	1,676,591	1,676,591	366,875	22%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	265,165	49%
SUBTOTAL	535,793	535,793	265,165	49%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
OTHER CHARGES AND FEES	0	0	100	NA+
SPECIAL ASSESSMENTS	10,560	10,560	7,848	74%
SUBTOTAL	10,560	10,560	7,948	75%
<u>INTERGOVERNMENTAL REVENUE</u>				
FEDERAL GRANTS	0	0	0	0%
STATE GRANTS	0	0	0	0%
GRANTS FROM OTHER LOCAL UNITS	83,723	83,723	22,822	27%
PAYMENTS FROM LOCAL UNITS (FOR CRA)	280,812	280,812	279,869	100%
SUBTOTAL	364,535	364,535	302,691	83%
<u>CHARGES FOR SERVICES</u>				
OTHER MISCELLANEOUS CHARGES	0	0	0	0%
SUBTOTAL	0	0	0	0%
<u>FINES AND FORFEITURES</u>				
ADDT'L CRT COSTS-\$2 FOR LEO TRAINING	2,800	2,800	1,647	59%
SUBTOTAL	2,800	2,800	1,647	59%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	450	450	242	54%
RENTALS AND LEASES	7,500	7,500	4,000	53%
CONTRIBUTIONS AND DONATIONS	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	7,950	7,950	4,242	53%
<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	1,676,591	772,799	46%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	4,000	16%	19,934	82%	98%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	24,300	4,000	16%	19,934	82%	98%
<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	83,723	40,367	48%	0	0%	48%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	83,723	40,367	48%	0	0%	48%
<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	37,455	33%	0	0%	33%
OPERATING EXPENDITURES	330,462	95,217	29%	95,069	29%	58%
CAPITAL OUTLAY	353,206	0	0%	9,234	3%	3%
DEBT SERVICE	99,280	49,640	50%	0	0%	50%
AIDS TO PRIVATE ORGANIZATIONS	25,000	0	0%	0	0%	0%
NON OPERATING	10,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	932,050	182,312	20%	104,303	11%	31%
SPECIAL REVENUE FUNDS	1,676,591	242,638	14%	124,237	7%	22%

**CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
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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.

	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	44	NA+
NON-OPERATING	858,176	858,176	857,427	100%
	<u>858,176</u>	<u>858,176</u>	<u>857,471</u>	<u>100%</u>
EXPENSES:				
GENERAL GOVERNMENT	858,176	858,176	653,226	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>858,176</u>	<u>858,176</u>	<u>653,226</u>	<u>76%</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	653,226	76%
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>653,226</u>	<u>76%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	44	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	0	44	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	857,471	100%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	0	0%	0	0%	0%
	750	0	0%	0	0%	0%
<u>SECTION 108 LOAN</u>						
DEBT SERVICE	204,700	2,350	1%	0	0%	1%
TOTAL EXPENDITURES	204,700	2,350	1%	0	0%	1%
<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	653,226	76%	0	0%	76%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 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	750,877	822,562	110%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	0	0	1	NA+
NON-OPERATING	8,150	8,150	0	0%
	759,027	759,027	822,563	108%
EXPENSES:				
GENERAL GOVERNMENT	0	0	0	0%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	721,234	721,234	143,629	20%
TRANSPORTATION	33,969	33,969	20,097	59%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	3,824	3,824	0	0%
	759,027	759,027	163,726	22%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	25,247	25,247	17,097	68%
CAPITAL OUTLAY	733,780	733,780	146,629	20%
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	759,027	163,726	22%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	733,780	813,562	111%
GRANTS FROM OTHER LOCAL UNITS	0	0	0	0%
SUBTOTAL	750,877	750,877	822,562	110%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	0	0	1	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	0	1	0%
<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	759,027	822,563	108%

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	716,908	35,679	5%	107,950	15%	20%
TOTAL EXPENDITURES	716,908	35,679	5%	107,950	15%	20%
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	759,027	49,476	7%	114,250	15%	22%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 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	0	0	0	0%
CHARGES FOR SERVICES	18,834,278	18,834,278	9,441,647	50%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	285,150	285,150	413,739	145%
NON-OPERATING	6,409,704	6,409,704	0	0%
	<u>25,529,132</u>	<u>25,529,132</u>	<u>9,855,386</u>	<u>39%</u>
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	14,262,279	56%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	<u>25,529,132</u>	<u>25,529,132</u>	<u>14,262,279</u>	<u>56%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	1,835,403	1,835,403	826,241	45%
OPERATING EXPENDITURES	1,702,702	1,702,702	1,092,745	64%
CAPITAL OUTLAY	8,228,560	8,228,560	6,329,615	77%
DEBT SERVICE	996,125	996,125	759,985	76%
GRANTS AND AIDS	0	0	0	0%
NON-OPERATING	4,276,342	4,276,342	2,148,129	50%
POWER COSTS	8,490,000	8,490,000	3,105,564	37%
	<u>25,529,132</u>	<u>25,529,132</u>	<u>14,262,279</u>	<u>56%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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>				
GRANTS FROM LOCAL UNITS	0	0	0	0%
SUBTOTAL	0	0	0	0%
<u>CHARGES FOR SERVICES</u>				
PHYSICAL ENVIRONMENT-ELECTRIC	14,261,884	14,261,884	7,233,744	51%
PHYSICAL ENVIRONMENT-WATER	1,775,000	1,775,000	888,842	50%
PHYSICAL ENVIRONMENT-WASTEWATER	2,722,394	2,722,394	1,273,572	47%
PHYSICAL ENVIRONMENT-MOSQUITO	75,000	75,000	45,489	61%
SUBTOTAL	18,834,278	18,834,278	9,441,647	50%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	16,550	16,550	3,467	21%
RENTS & ROYALTIES	32,000	32,000	0	0%
OTHER MISCELLANEOUS REVENUE	236,600	236,600	410,272	173%
SUBTOTAL	285,150	285,150	413,739	145%
<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	9,855,386	39%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	456,282	42%	0	0%	42%
OPERATING EXPENDITURES	559,258	431,437	77%	84,706	15%	92%
CAPITAL OUTLAY	6,354,495	2,727,369	43%	2,487,887	39%	82%
DEBT SERVICE	0	0	0%	0	0%	0%
NON-OPERATING	2,728,413	1,728,413	63%	0	0%	63%
POWER COSTS	8,490,000	3,105,564	37%	0	0%	37%
TOTAL EXPENDITURES	19,221,378	8,449,065	44%	2,572,593	13%	57%
<u>WATER UTILITY</u>						
PERSONAL SERVICES	300,182	147,677	49%	0	0%	49%
OPERATING EXPENDITURES	374,481	134,152	36%	77,407	21%	56%
CAPITAL OUTLAY	1,134,726	604,002	53%	12,339	1%	54%
DEBT SERVICE	269,391	265,657	99%	0	0%	99%
NON-OPERATING	990,444	235,111	24%	0	0%	24%
TOTAL EXPENDITURES	3,069,224	1,386,599	45%	89,746	3%	48%
<u>WASTEWATER UTILITY</u>						
PERSONAL SERVICES	438,362	222,282	51%	0	0%	51%
OPERATING EXPENDITURES	721,291	254,385	35%	94,094	13%	48%
CAPITAL OUTLAY	739,339	371,375	50%	126,643	17%	67%
DEBT SERVICE	726,734	494,328	68%	0	0%	68%
NON-OPERATING	525,485	172,605	33%	0	0%	33%
TOTAL EXPENDITURES	3,151,211	1,514,975	48%	220,737	7%	55%
<u>MOSQUITO CONTROL</u>						
PERSONAL SERVICES	7,647	0	0%	0	0%	0%
OPERATING EXPENDITURES	47,672	16,564	35%	0	0%	35%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	32,000	12,000	38%	0	0%	38%
TOTAL EXPENDITURES	87,319	28,564	33%	0	0%	33%
ENTERPRISE FUNDS	25,529,132	11,379,203	45%	2,883,076	11%	56%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 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	55	NA+
INTERGOVERNMENTAL REVENUE	0	0	0	0%
CHARGES FOR SERVICES	0	0	435	NA+
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	8,000	8,000	3,046	38%
NON-OPERATING	3,130,619	3,130,619	1,076,484	34%
	3,138,619	3,138,619	1,080,020	34%
EXPENSES:				
GENERAL GOVERNMENT	2,362,403	2,362,403	1,113,547	47%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	776,216	776,216	423,318	55%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	3,138,619	3,138,619	1,536,865	49%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	1,911,963	1,911,963	845,699	44%
OPERATING EXPENDITURES	709,242	709,242	343,067	48%
CAPITAL OUTLAY	188,727	188,727	119,413	63%
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	1,536,865	49%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	55	NA+
SUBTOTAL	0	0	55	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	435	NA+
SUBTOTAL	0	0	435	NA+
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	8,000	8,000	174	2%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	2,872	NA+
SUBTOTAL	8,000	8,000	3,046	38%
<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	1,076,484	52%
FUND BALANCE & UNDER COLLECTION	1,045,922	1,045,922	0	0%
SUBTOTAL	3,130,619	3,130,619	1,076,484	34%
INTERNAL SERVICE FUND	3,138,619	3,138,619	1,080,020	34%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	157,290	48%	0	0%	48%
OPERATING EXPENDITURES	33,882	16,158	48%	0	0%	48%
CAPITAL OUTLAY	25,000	0	0%	23,422	94%	94%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	383,581	173,448	45%	23,422	6%	51%
<u>FAS / UTILITY BILLING</u>						
PERSONAL SERVICES	342,922	133,989	39%	0	0%	39%
OPERATING EXPENDITURES	134,332	69,445	52%	13,581	10%	62%
CAPITAL OUTLAY	3,900	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	481,154	203,434	42%	13,581	3%	45%
<u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u>						
PERSONAL SERVICES	692,113	311,351	45%	0	0%	45%
OPERATING EXPENDITURES	239,174	62,466	26%	6,080	3%	29%
CAPITAL OUTLAY	32,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	963,287	373,817	39%	6,080	1%	39%
<u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u>						
PERSONAL SERVICES	58,970	27,621	47%	0	0%	47%
OPERATING EXPENDITURES	19,475	15,703	81%	0	0%	81%
CAPITAL OUTLAY	18,972	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	97,417	43,324	44%	0	0%	44%
<u>ISF - COMPLIANCE AND RISK MANAGEMENT</u>						
PERSONAL SERVICES	37,052	17,467	47%	0	0%	47%
OPERATING EXPENDITURES	581	381	66%	0	0%	66%
TOTAL EXPENDITURES	37,633	17,848	47%	0	0%	47%
<u>ISF - FAS / INFORMATION</u>						
PERSONAL SERVICES	63,644	29,907	47%	0	0%	47%
OPERATING EXPENDITURES	7,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	70,644	29,907	42%	0	0%	42%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 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	168,074	43%	0	0%	43%
OPERATING EXPENDITURES	274,798	149,760	54%	9,493	3%	58%
CAPITAL OUTLAY	108,855	10,855	10%	85,136	78%	88%
TOTAL EXPENDITURES	776,216	328,689	42%	94,629	12%	55%
<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	1,399,153	45%	137,712	4%	49%

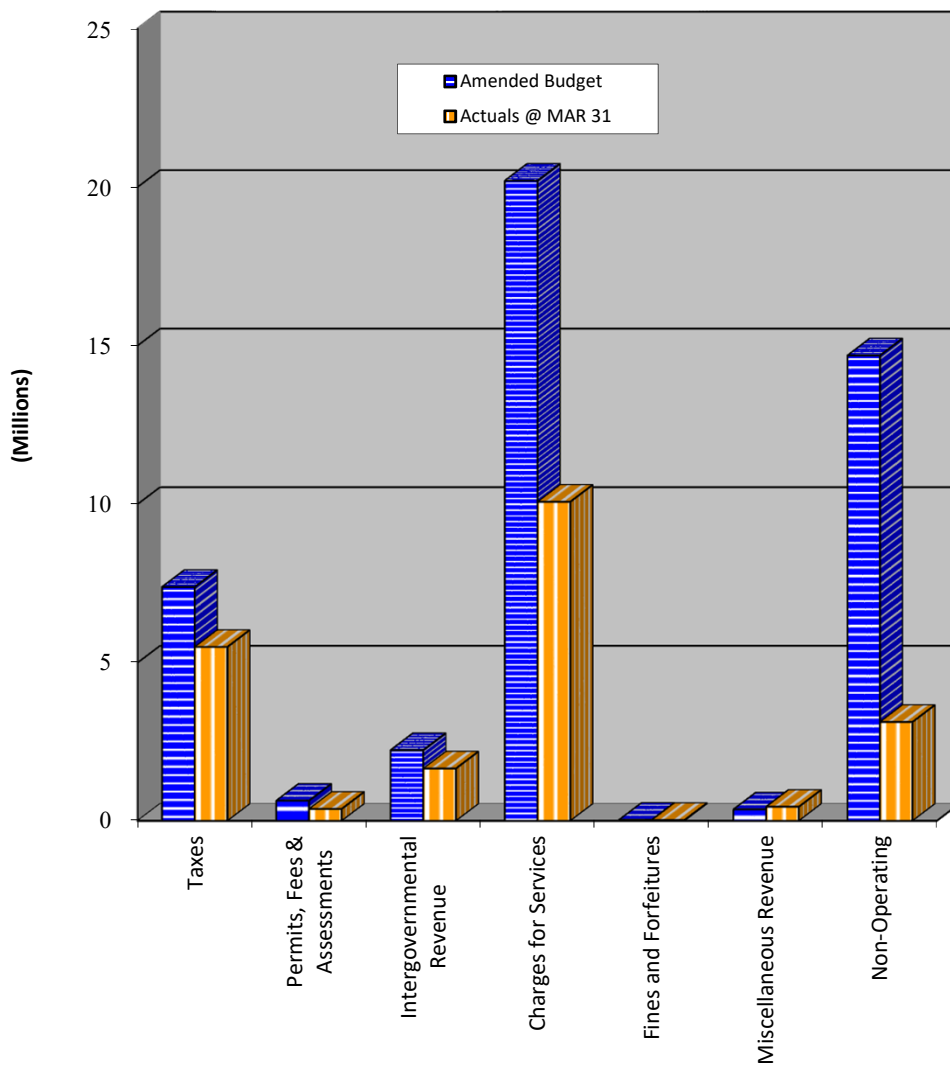
**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 31, 2021**

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	5,495,337	74%
PERMITS, FEES & ASSESSMENTS	635,075	635,075	374,549	59%
INTERGOVERNMENTAL	2,118,349	2,235,007	1,653,126	74%
CHARGES FOR SERVICES	20,129,773	20,202,373	10,072,750	50%
FINES AND FORFEITURES	29,800	29,800	23,320	78%
MISCELLANEOUS REVENUE	358,200	358,200	441,171	123%
NON-OPERATING	14,688,855	14,688,855	3,125,017	21%
	45,346,264	45,535,522	21,185,270	47%
EXPENSES:				
GENERAL GOVERNMENT	9,428,799	9,518,799	5,769,370	61%
PUBLIC SAFETY	3,962,062	4,051,150	2,108,364	52%
ECONOMIC ENVIRONMENT	932,050	932,050	286,615	31%
PHYSICAL ENVIRONMENT	27,763,732	27,773,902	15,562,400	56%
TRANSPORTATION	1,395,861	1,395,861	586,507	42%
HUMAN SERVICES	83,723	83,723	40,367	48%
CULTURE & RECREATION	1,780,037	1,780,037	745,830	42%
	45,346,264	45,535,522	25,099,453	55%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	10,916,052	10,916,052	5,064,446	46%
OPERATING EXPENDITURES	6,828,946	6,973,373	4,119,232	59%
CAPITAL OUTLAY	11,301,418	11,345,599	7,951,657	70%
DEBT SERVICE	2,182,268	2,182,268	1,691,537	78%
GRANTS & AIDS	65,000	65,000	42,000	65%
NON-OPERATING	5,562,580	5,563,230	3,125,017	56%
POWER COSTS	8,490,000	8,490,000	3,105,564	37%
	45,346,264	45,535,522	25,099,453	55%

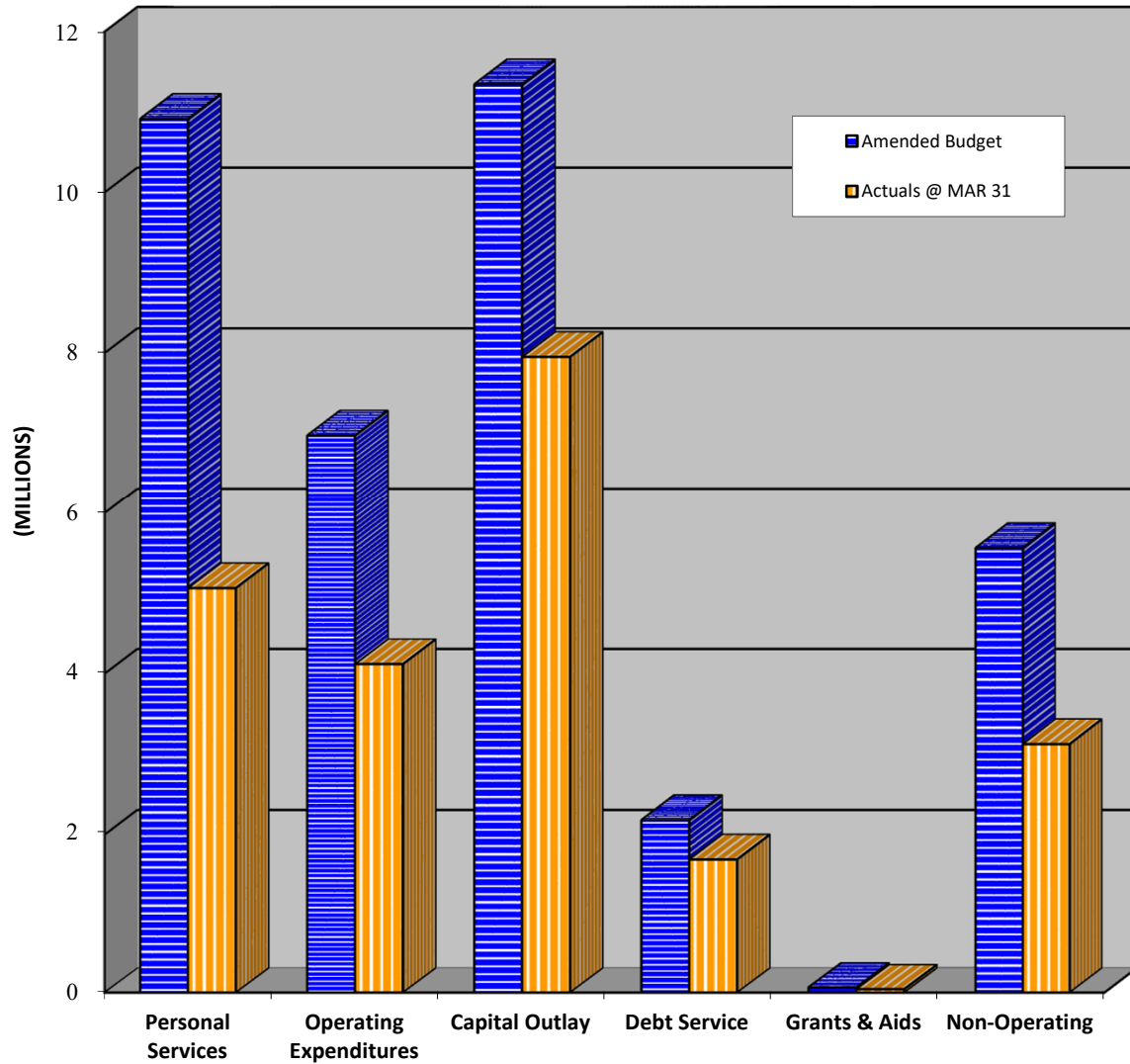
Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 47% of budget for the fiscal year. Taxes are at 74% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (59%); Intergovernmental Revenue (74%); Charges for Services (50%); Fines and Forfeitures (78%); Miscellaneous Revenue (123%); and Non-Operating Revenue (21%).



Expenditures by Major Category All City Funds

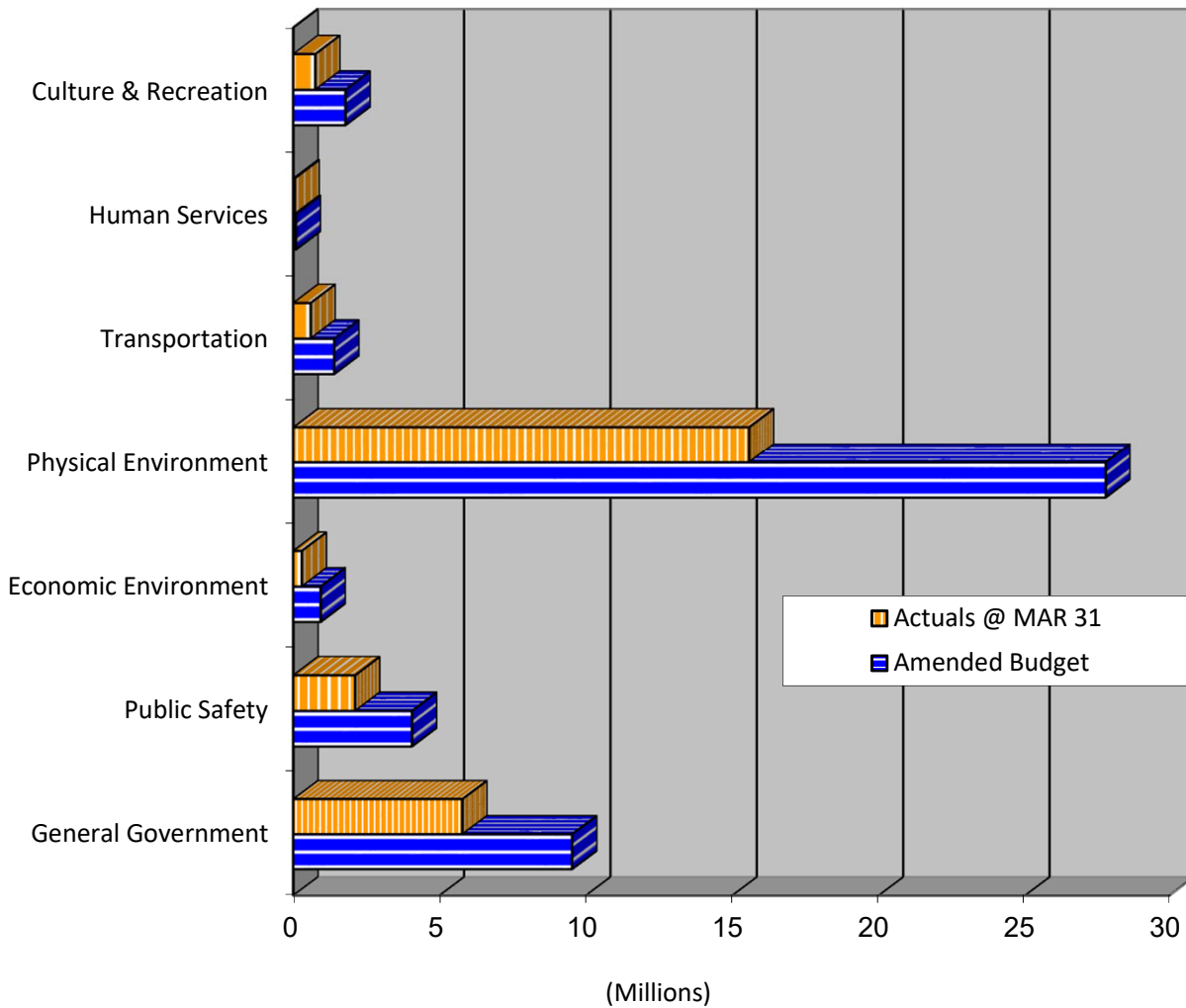
Overall, City expenditures and encumbrances are at 55% of budget for the period. The Personal Services category is at 46% of budget for the fiscal year. The Operating Expenditures category is at 59%, with encumbrances for legal and residential waste collection services of approximately \$502K. Capital Outlay is at 70%, Debt Service is 78%, Grants & Aids is 65% and Non-Operating Expenditures are at 56%. Encumbrances for future expenditures account for 10.4% (aprox. \$4.7M) 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 55% of budget with General Government expenses at 61%, Public Safety at 52%, Economic Environment at 31%, Physical Environment at 56% (Enterprise Funds, Water Collection and Distribution & residential waste collection services), Transportation at 42%, Human Services at 48%, and Culture & Recreation at 42%.



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

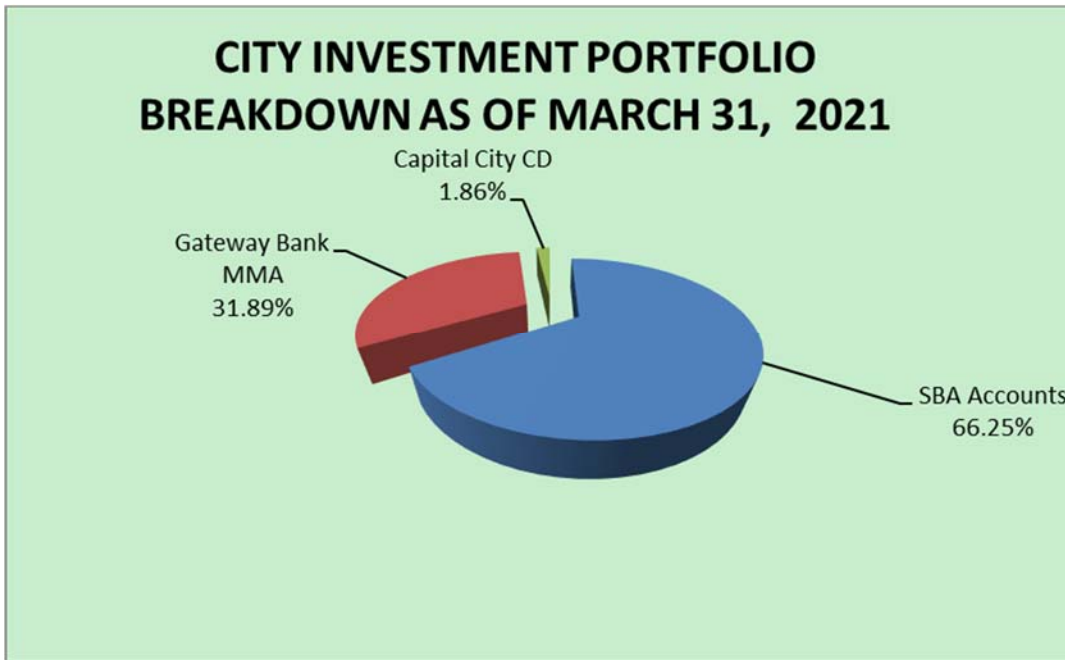
The Rate of Return on Investment refers to the benefits (the profits) to an investor or organization relative to the cost of the initial investment. It is similar to the rate of profit as a measure of profitability.

Conclusion

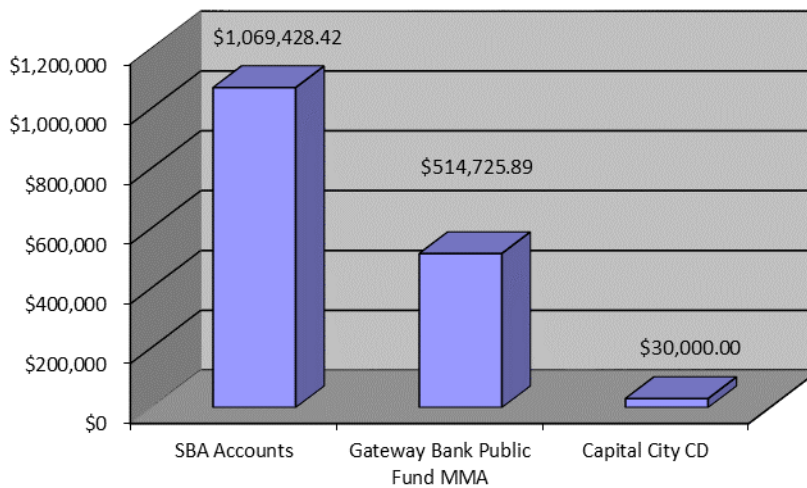
The City's cash and investments are pursuant to Section 218.415, Florida Statutes as well as the City's own adopted Investment Policy. To ensure that the City's funds are effectively managed, the Finance Director and other appropriate staff shall annually complete eight (8) hours of continuing professional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

INVESTMENTS AND CASH

As of March 31, 2021, the City's investment portfolio totaled **\$1,614,154.31**. 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 MARCH 31, 2021



INVESTMENTS AND CASH

As of March 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 **\$19,288,761.02**. 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	March Balance	Percentage of Total
Operating Account	\$15,337,029.06	79.51%
Payroll Account	\$6,760.91	0.04%
CRA Account	\$979,186.43	5.08%
Police Forfeiture Account	\$12,430.48	0.06%
Section 108 Account	\$115,872.51	0.60%
Series 2016 Repayment Account	\$613,551.01	3.18%
Series 2019 Projects Account	\$73,102.50	0.38%
Deposit Account	\$1,842,444.26	9.55%
Explorer Account	\$5,139.29	0.03%
SRF Repayment Account	\$231,630.38	1.20%
Heritage Oaks Account	\$8,429.40	0.04%
Tara Village Surety Account	\$63,184.79	0.33%
TOTAL	\$19,288,761.02	100.00%