

CITY OF ALACHUA



FISCAL ANALYSIS REPORT FISCAL YEAR 2020-2021 THROUGH NOVEMBER 30, 2020

JANUARY 25, 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 - 16.67%.**
- **Encumbrances: Funds committed for future expenses.**

ALL FUNDS SUMMARY



	FY 20/21 AMENDED BUDGET	PERCENT OF TOTAL BUDGET
GENERAL FUND	13,401,207	29.54%
SPECIAL REVENUE FUNDS	1,676,591	3.70%
DEBT SERVICE FUND	858,176	1.89%
CAPITAL PROJECTS FUNDS	759,027	1.67%
ENTERPRISE FUNDS	25,529,132	56.28%
INTERNAL SERVICE FUND	<u>3,138,619</u>	<u>6.92%</u>
	45,362,752	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 (19%) –**

- Current Revenues: \$ 1.1M (8%)
- Budgeted Balances: \$ 1.5M (11%)

- **Uses of Funding (23%) –**

- Expenses: \$ 1.4M (11%)
- 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 (38%) –**

- Current Revenues: \$ 70K (4%)
- Budgeted Balances: \$ 565K (34%)

- **Uses of Funding (11%) –**

- Expenses: \$ 92K (6%)
- Encumbrances: \$ 87K (5%)

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 (0%) –**

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

- **Uses of Funding (51%) –**

- Expenses: \$ 439K (51%)
- 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 (1%) –**

- Current Revenues: \$ 3K (0%)
- Budgeted Balances: \$ 8K (1%)

- **Uses of Funding (7%) –**

- Expenses: \$ 23K (3%)
- Encumbrances: \$ 32K (4%)

ENTERPRISE FUNDS



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

ENTERPRISE FUNDS



- **Sources of Funding (38%) –**

- Current Revenues: \$ 3.4M (13%)
- Budgeted Balances: \$ 6.4M (25%)

- **Uses of Funding (32%) –**

- Expenses: \$ 2.3M (9%)
- Encumbrances: \$ 5.8M (23%)

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 (33%) –**

- Current Revenues: \$ 1K (0%)
- Balances: \$ 1.0M (33%)

- **Uses of Funding (18%) –**

- Expenses: \$ 519K (17%)
- Encumbrances: \$ 46K (1%)

ALL FUNDS SUMMARY



- **Amended FY 20/21 Budget = \$ 45,362,752**

- **Sources of Funding (31%) –**
 - Current Revenues: \$ 4.6M (10%)
 - Budgeted Balances: \$ 9.6M (21%)

- **Uses of Funding (27%) –**
 - Expenses: \$ 4.9M (10%)
 - Encumbrances: \$ 7.6M (17%)

INVESTMENTS / CASH HOLDINGS



- **Investment portfolio total = \$ 1,613,206.23**
 - State Board of Administration (SBA) = \$ 1.1M
 - Money Market Account = \$ 514K
 - Certificate of Deposit = \$ 30K

- **Cash holdings total = \$ 18,401,463.15**
 - Operating Account = \$ 15.1M
 - CRA Account = \$ 583K
 - Customer Deposit Accounts = \$ 1.8M
 - Series 2016 Repayment Account = \$ 17K
 - Section 108 Account = \$ 26K
 - SRF Money Market account = \$ 79K
 - Series 2019 Projects Account = \$ 658K
 - Other Accounts = \$ 97K

CONCLUSION



- **FY 21: Beginning as anticipated**
- **Bulk of tax revenue Dec - Feb**
- **FY 20: Audit On-Going**



City of
ALACHUA

THE GOOD LIFE COMMUNITY

**FINANCE AND ADMINISTRATIVE SERVICES
FISCAL ANALYSIS
FY 2020-2021
THROUGH NOVEMBER 30, 2020**

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INTRODUCTION TO FISCAL ANALYSIS REPORT

Purpose

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

Defining Revenue

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

Defining Expenditure

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

Defining Expenditure Function

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

Defining Fund Balance

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

Conclusion

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

**CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2020**

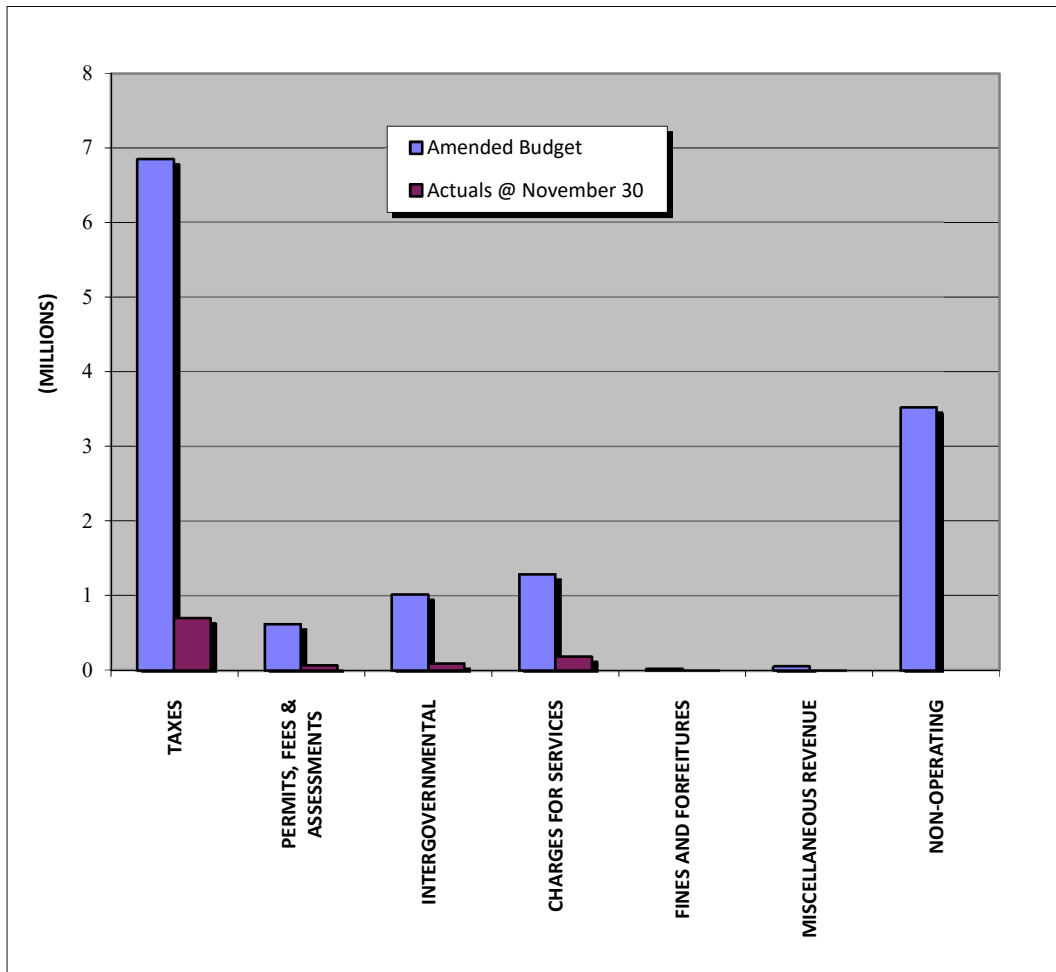
GENERAL FUND

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	705,333	10%
PERMITS, FEES & ASSESSMENTS	624,515	624,515	71,813	11%
INTERGOVERNMENTAL	1,002,937	1,019,425	98,393	10%
CHARGES FOR SERVICES	1,295,495	1,295,495	191,025	15%
FINES AND FORFEITURES	27,000	27,000	7,731	29%
MISCELLANEOUS REVENUE	57,100	57,100	4,654	8%
NON-OPERATING	3,527,253	3,527,253	0	0%
	13,384,719	13,401,207	1,078,949	8%
EXPENSES:				
GENERAL GOVERNMENT	6,140,485	6,140,485	845,710	14%
PUBLIC SAFETY	3,950,862	3,967,350	753,477	19%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	712,850	712,850	691,409	97%
TRANSPORTATION	1,361,892	1,361,892	435,500	32%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	1,218,630	1,218,630	327,190	27%
	13,384,719	13,401,207	3,053,286	23%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	7,054,584	7,054,584	879,419	12%
OPERATING EXPENDITURES	3,406,752	3,411,240	1,601,000	47%
CAPITAL OUTLAY	1,707,145	1,719,145	572,867	33%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	40,000	40,000	0	0%
NON-OPERATING	1,176,238	1,176,238	0	0%
POWER COSTS	0	0	0	0%
	13,384,719	13,401,207	3,053,286	23%

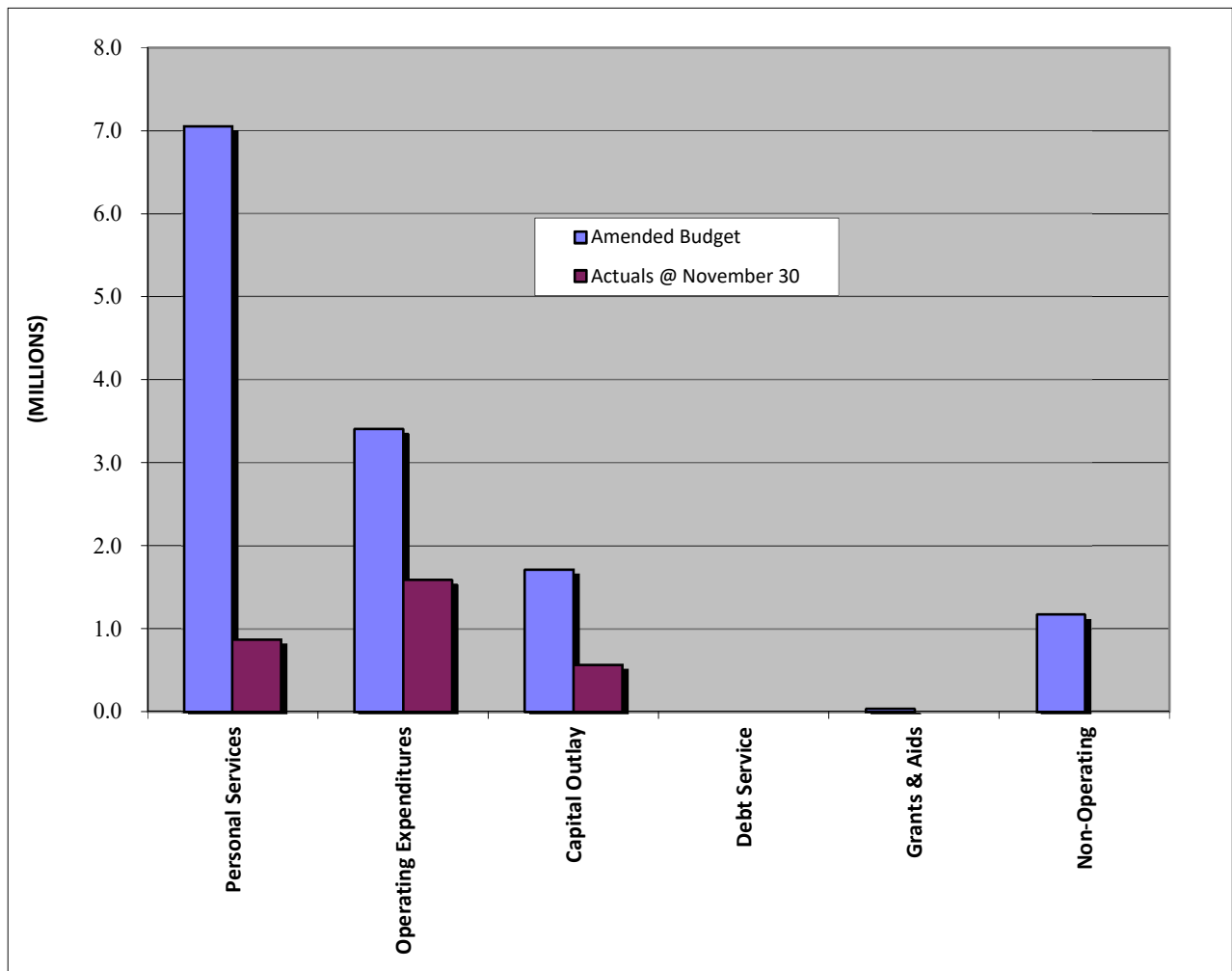
Revenues by Major Category General Fund

As of November 30, 2020, the City of Alachua collected 8% of budgeted General Fund revenues. Tax collections are at 10%. 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 11%. The Intergovernmental Revenues are at 10%. Charges for Services are at 15%, Fines & Forfeitures are at 29%, Miscellaneous Revenues are at 8% and Non-Operating Revenues are at 0%.



Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 23%. Personal Services are at 12% with Operating Expenditures at 47%. The Capital Outlay category is at 33%, Grants & Aids are 0% and Non-Operating expenditures are at 0%. Encumbrances for legal and residential waste collection account for 25% of the expense line total (aprox. \$759K).



CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2020

GENERAL FUND REVENUES

REVENUE SOURCE	FY 20/21 APPROVED BUDGET	FY 20/21 AMENDED BUDGET	YEAR TO DATE FY 20/21	PERCENT COLLECTED
<u>TAXES</u>				
AD VALOREM TAXES	4,701,906	4,701,906	364,132	8%
LOCAL OPTION FUEL TAXES	209,513	209,513	20,649	10%
UTILITY SERVICES TAXES	1,530,000	1,530,000	249,563	16%
COMMUNICATIONS SERVICES TAXES	360,000	360,000	28,004	8%
LOCAL BUSINESS TAXES	49,000	49,000	42,985	88%
SUBTOTAL	6,850,419	6,850,419	705,333	10%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
BUILDING PERMITS	257,515	257,515	38,138	15%
FRANCHISE FEES	367,000	367,000	33,675	9%
SUBTOTAL	624,515	624,515	71,813	11%
<u>INTERGOVERNMENTAL REVENUE</u>				
STATE-SHARED REVENUES	1,002,937	1,019,425	98,393	10%
GRANTS	0	0	0	0%
SUBTOTAL	1,002,937	1,019,425	98,393	10%
<u>CHARGES FOR SERVICES</u>				
GENERAL GOVERNMENT	64,975	64,975	15,175	23%
PUBLIC SAFETY	312,000	312,000	28,270	9%
PHYSICAL ENVIRONMENT	831,420	831,420	137,665	17%
TRANSPORTATION	0	0	0	0%
CULTURE & RECREATION	87,100	87,100	9,915	11%
OTHER CHARGES FOR SVCS	0	0	0	0%
SUBTOTAL	1,295,495	1,295,495	191,025	15%
<u>FINES & FORFEITURES</u>				
FINES & FORFEITURES	27,000	27,000	7,591	28%
OTHER FINES & FORFEITURES	0	0	140	NA+
SUBTOTAL	27,000	27,000	7,731	29%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	30,000	30,000	867	3%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	27,100	27,100	3,787	14%
SUBTOTAL	57,100	57,100	4,654	8%
<u>NON-OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	2,000,000	2,000,000	0	0%
FUND BALANCE & UNDER COLLECTION	1,527,253	1,527,253	0	0%
SUBTOTAL	3,527,253	3,527,253	0	0%
GENERAL FUND	13,384,719	13,401,207	1,078,949	8%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2020

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	17,641	17%	0	0%	17%
OPERATING EXPENDITURES	29,786	8,716	29%	0	0%	29%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	131,915	26,357	20%	0	0%	20%
CITY MANAGER'S OFFICE						
PERSONAL SERVICES	540,770	57,524	11%	0	0%	11%
OPERATING EXPENDITURES	29,220	4,465	15%	2,000	7%	22%
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	61,989	11%	2,000	0%	11%
DEPUTY CITY CLERK						
PERSONAL SERVICES	160,624	21,435	13%	0	0%	13%
OPERATING EXPENDITURES	54,695	15,139	28%	6,135	11%	39%
CAPITAL OUTLAY	0	6,508	NA-	0	0%	NA-
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	215,319	43,082	20%	6,135	3%	23%
CITY ATTORNEY						
OPERATING EXPENDITURES	187,920	10,000	5%	124,859	66%	72%
TOTAL EXPENDITURES	187,920	10,000	5%	124,859	66%	72%
INFORMATION & TECHNOLOGY SERVICES						
PERSONAL SERVICES	158,054	18,478	12%	0	0%	12%
OPERATING EXPENDITURES	63,340	14,657	23%	2,500	4%	27%
CAPITAL OUTLAY	306,307	40,104	13%	40,104	13%	26%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	527,701	73,239	14%	42,604	8%	22%
FINANCE						
PERSONAL SERVICES	535,026	67,469	13%	0	0%	13%
OPERATING EXPENDITURES	92,082	14,731	16%	22,687	25%	41%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	627,108	82,200	13%	22,687	4%	17%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2020

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	21,444	13%	0	0%	13%
OPERATING EXPENDITURES	48,395	4,768	10%	0	0%	10%
CAPITAL OUTLAY	1,500	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	221,175	26,212	12%	0	0%	12%
FACILITIES MAINTENANCE						
PERSONAL SERVICES	477,402	65,810	14%	0	0%	14%
OPERATING EXPENDITURES	197,880	27,312	14%	23,217	12%	26%
CAPITAL OUTLAY	405,632	1,248	0%	351	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,080,914	94,370	9%	23,568	2%	11%
GRANTS & CONTRACTS						
PERSONAL SERVICES	0	0	0%	0	0%	0%
OPERATING EXPENDITURES	55,500	5	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	55,500	5	0%	0	0%	0%
CP&D-PLANNING & DEVELOPMENT						
PERSONAL SERVICES	474,102	60,088	13%	0	0%	13%
OPERATING EXPENDITURES	109,572	1,357	1%	14,937	14%	15%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	583,674	61,445	11%	14,937	3%	13%
COMPLIANCE & RISK MANAGEMENT						
PERSONAL SERVICES	316,883	40,477	13%	0	0%	13%
OPERATING EXPENDITURES	49,385	2,035	4%	0	0%	4%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	366,268	42,512	12%	0	0%	12%
CP&D-BEAUTIFICATION BOARD						
OPERATING EXPENDITURES	20,000	2,490	12%	14,050	70%	83%
TOTAL EXPENDITURES	20,000	2,490	12%	14,050	70%	83%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2020

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	70	0%	0	0%	0%
OPERATING EXPENDITURES	255,839	9,636	4%	60,313	24%	27%
CAPITAL OUTLAY	66,450	0	0%	950	1%	1%
GRANTS & AIDS	40,000	0	0%	0	0%	0%
NON-OPERATING	1,176,238	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,553,001	9,706	1%	61,263	4%	5%
PS-SOLID WASTE DISPOSAL						
OPERATING EXPENDITURES	712,850	57,583	8%	633,826	89%	97%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	712,850	57,583	8%	633,826	89%	97%
PS-PUBLIC WORKS						
PERSONAL SERVICES	540,464	46,262	9%	0	0%	9%
OPERATING EXPENDITURES	291,428	30,232	10%	123,260	42%	53%
CAPITAL OUTLAY	530,000	0	0%	235,746	44%	44%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,361,892	76,494	6%	359,006	26%	32%
BUILDING INSPECTIONS						
PERSONAL SERVICES	191,393	24,450	13%	0	0%	13%
OPERATING EXPENDITURES	31,991	808	3%	0	0%	3%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	223,384	25,258	11%	0	0%	11%
APD-PATROL & ADMIN						
PERSONAL SERVICES	2,514,179	343,133	14%	0	0%	14%
OPERATING EXPENDITURES	498,296	64,286	13%	64,674	13%	26%
CAPITAL OUTLAY	172,081	102,115	59%	11,244	7%	66%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,184,556	509,534	16%	75,918	2%	18%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2020

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	38,584	10%	0	0%	10%
OPERATING EXPENDITURES	27,579	2,249	8%	0	0%	8%
CAPITAL OUTLAY	121,822	0	0%	97,773	80%	80%
TOTAL EXPENDITURES	530,310	40,833	8%	97,773	18%	26%
<u>APD-SCHOOL CROSSING GUARDS</u>						
OPERATING EXPENDITURES	24,100	3,192	13%	0	0%	13%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	24,100	3,192	13%	0	0%	13%
<u>APD-EXPLORERS PROGRAM</u>						
OPERATING EXPENDITURES	2,000	21	1%	230	12%	13%
TOTAL EXPENDITURES	2,000	21	1%	230	12%	13%
<u>APD-RESERVE PROGRAM</u>						
OPERATING EXPENDITURES	3,000	718	24%	0	0%	24%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,000	718	24%	0	0%	24%
<u>RECREATION & CULTURE</u>						
PERSONAL SERVICES	476,895	56,554	12%	0	0%	12%
OPERATING EXPENDITURES	626,382	111,572	18%	122,340	20%	37%
CAPITAL OUTLAY	115,353	0	0%	36,724	32%	32%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,218,630	168,126	14%	159,064	13%	27%
GENERAL FUND	13,401,207	1,415,366	11%	1,637,920	12%	23%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING NOVEMBER 30, 2020**

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	64,642	12%
PERMITS, FEES & ASSESSMENTS	10,560	10,560	3,934	37%
INTERGOVERNMENTAL REVENUE	364,535	364,535	0	0%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	2,800	2,800	566	20%
MISCELLANEOUS REVENUE	7,950	7,950	1,140	14%
NON-OPERATING	754,953	754,953	0	0%
	1,676,591	1,676,591	70,282	4%
EXPENSES:				
GENERAL GOVERNMENT	67,735	67,735	12,805	19%
PUBLIC SAFETY	11,200	11,200	0	0%
ECONOMIC ENVIRONMENT	932,050	932,050	140,995	15%
PHYSICAL ENVIRONMENT	24,300	24,300	9,600	40%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	83,723	83,723	13,963	17%
CULTURE & RECREATION	557,583	557,583	1,000	0%
	1,676,591	1,676,591	178,363	11%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	114,102	114,102	10,240	9%
OPERATING EXPENDITURES	985,003	985,003	109,249	11%
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	178,363	11%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2020

SPECIAL REVENUE FUNDS REVENUES

<u>REVENUE SOURCE</u>	<u>FY 20/21 APPROVED BUDGET</u>	<u>FY 20/21 AMENDED BUDGET</u>	<u>RECEIVED TO DATE FY 20/21</u>	<u>PERCENT COLLECTED</u>
<u>TAXES</u>				
DISCRETIONARY SALES SURTAX	535,793	535,793	64,642	12%
SUBTOTAL	535,793	535,793	64,642	12%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
OTHER CHARGES AND FEES	0	0	100	NA+
SPECIAL ASSESSMENTS	10,560	10,560	3,834	36%
SUBTOTAL	10,560	10,560	3,934	37%
<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	0	0%
PAYMENTS FROM LOCAL UNITS (FOR CRA)	280,812	280,812	0	0%
SUBTOTAL	364,535	364,535	0	0%
<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	566	20%
SUBTOTAL	2,800	2,800	566	20%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	450	450	65	14%
RENTALS AND LEASES	7,500	7,500	1,075	14%
CONTRIBUTIONS AND DONATIONS	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	7,950	7,950	1,140	14%
<u>NON-OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN	190,456	190,456	0	0%
USE OF FUND BALANCE/UNDERCOLLECTION	564,497	564,497	0	0%
SUBTOTAL	754,953	754,953	0	0%
SPECIAL REVENUE FUNDS	1,676,591	1,676,591	70,282	4%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2020

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	0	0%	0	0%	0%
TOTAL EXPENDITURES	6,200	0	0%	0	0%	0%
<u>TREE BANK FUND</u>						
OPERATING EXPENDITURES	67,735	0	0%	12,805	19%	19%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	67,735	0	0%	12,805	19%	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	800	3%	8,800	36%	40%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	24,300	800	3%	8,800	36%	40%
<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	13,609	16%	354	0%	17%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	83,723	13,609	16%	354	0%	17%
<u>DONATION FUND</u>						
OPERATING EXPENDITURES	21,790	1,000	5%	0	0%	5%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	21,790	1,000	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	10,240	9%	0	0%	9%
OPERATING EXPENDITURES	330,462	16,354	5%	55,527	17%	22%
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	76,234	8%	64,761	7%	15%
SPECIAL REVENUE FUNDS	1,676,591	91,643	5%	86,720	5%	11%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING NOVEMBER 30, 2020**

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	3	NA+
NON-OPERATING	858,176	858,176	0	0%
	<u>858,176</u>	<u>858,176</u>	<u>3</u>	<u>0%</u>
EXPENSES:				
GENERAL GOVERNMENT	858,176	858,176	439,213	51%
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>439,213</u>	<u>51%</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	439,213	51%
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>439,213</u>	<u>51%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2020

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	3	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	0	3	NA+
<u>NON OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	71,645	71,645	0	0%
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN-GF	785,782	785,782	0	0%
FUND BALANCE & UNDER COLLECTION	749	749	0	0%
SUBTOTAL	858,176	858,176	0	0%
DEBT SERVICE FUND	858,176	858,176	3	0%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2020

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	0	0%	0	0%	0%
TOTAL EXPENDITURES	204,700	0	0%	0	0%	0%
<u>SERIES 2016 CAPITAL IMPROVEMENT</u>						
DEBT SERVICE	652,726	439,213	67%	0	0%	67%
TOTAL EXPENDITURES	652,726	439,213	67%	0	0%	67%
DEBT SERVICE FUND	858,176	439,213	51%	0	0%	51%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING NOVEMBER 30, 2020**

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	3,000	0%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	0	0	0	0%
NON-OPERATING	8,150	8,150	0	0%
	<u>759,027</u>	<u>759,027</u>	<u>3,000</u>	<u>0%</u>
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	35,678	5%
TRANSPORTATION	33,969	33,969	20,097	59%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	3,824	3,824	0	0%
	<u>759,027</u>	<u>759,027</u>	<u>55,775</u>	<u>7%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	25,247	25,247	17,097	68%
CAPITAL OUTLAY	733,780	733,780	38,678	5%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	0	0	0	0%
POWER COSTS	0	0	0	0%
	<u>759,027</u>	<u>759,027</u>	<u>55,775</u>	<u>7%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2020

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	0	0%
STATE GRANTS	733,780	733,780	3,000	0%
GRANTS FROM OTHER LOCAL UNITS	0	0	0	0%
SUBTOTAL	750,877	750,877	3,000	0%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	0	0	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	3,000	0%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2020

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	18,534	3%	17,144	2%	5%
TOTAL EXPENDITURES	716,908	18,534	3%	17,144	2%	5%
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	1,800	11%	15,297	89%	100%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	17,097	1,800	11%	15,297	89%	100%
CAPITAL PROJECT FUNDS	759,027	23,334	3%	32,441	4%	7%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING NOVEMBER 30, 2020**

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	3,363,319	18%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	285,150	285,150	81,959	29%
NON-OPERATING	6,409,704	6,409,704	0	0%
	<u>25,529,132</u>	<u>25,529,132</u>	<u>3,445,278</u>	<u>13%</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	8,096,234	32%
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>8,096,234</u>	<u>32%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	1,835,403	1,835,403	214,838	12%
OPERATING EXPENDITURES	1,702,702	1,702,702	684,853	40%
CAPITAL OUTLAY	8,228,560	8,228,560	5,805,376	71%
DEBT SERVICE	996,125	996,125	692,696	70%
GRANTS AND AIDS	0	0	0	0%
NON-OPERATING	4,276,342	4,276,342	0	0%
POWER COSTS	8,490,000	8,490,000	698,471	8%
	<u>25,529,132</u>	<u>25,529,132</u>	<u>8,096,234</u>	<u>32%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2020

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	2,680,979	19%
PHYSICAL ENVIRONMENT-WATER	1,775,000	1,775,000	280,712	16%
PHYSICAL ENVIRONMENT-WASTEWATER	2,722,394	2,722,394	391,497	14%
PHYSICAL ENVIRONMENT-MOSQUITO	75,000	75,000	10,131	14%
SUBTOTAL	18,834,278	18,834,278	3,363,319	18%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	16,550	16,550	1,493	9%
RENTS & ROYALTIES	32,000	32,000	0	0%
OTHER MISCELLANEOUS REVENUE	236,600	236,600	80,466	34%
SUBTOTAL	285,150	285,150	81,959	29%
<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	3,445,278	13%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
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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	127,672	12%	0	0%	12%
OPERATING EXPENDITURES	559,258	176,218	32%	213,182	38%	70%
CAPITAL OUTLAY	6,354,495	123,469	2%	4,638,796	73%	75%
DEBT SERVICE	0	0	0%	0	0%	0%
NON-OPERATING	2,728,413	0	0%	0	0%	0%
POWER COSTS	8,490,000	698,471	8%	0	0%	8%
TOTAL EXPENDITURES	19,221,378	1,125,830	6%	4,851,978	25%	31%
<u>WATER UTILITY</u>						
PERSONAL SERVICES	300,182	31,824	11%	0	0%	11%
OPERATING EXPENDITURES	374,481	62,084	17%	42,310	11%	28%
CAPITAL OUTLAY	1,134,726	175,008	15%	438,921	39%	54%
DEBT SERVICE	269,391	232,013	86%	0	0%	86%
NON-OPERATING	990,444	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,069,224	500,929	16%	481,231	16%	32%
<u>WASTEWATER UTILITY</u>						
PERSONAL SERVICES	438,362	55,342	13%	0	0%	13%
OPERATING EXPENDITURES	721,291	68,301	9%	106,690	15%	24%
CAPITAL OUTLAY	739,339	95,645	13%	333,536	45%	58%
DEBT SERVICE	726,734	460,684	63%	0	0%	63%
NON-OPERATING	525,485	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,151,211	679,972	22%	440,226	14%	36%
<u>MOSQUITO CONTROL</u>						
PERSONAL SERVICES	7,647	0	0%	0	0%	0%
OPERATING EXPENDITURES	47,672	1,068	2%	15,000	31%	34%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	32,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	87,319	1,068	1%	15,000	17%	18%
ENTERPRISE FUNDS	25,529,132	2,307,799	9%	5,788,435	23%	32%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING NOVEMBER 30, 2020**

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	0	0%
INTERGOVERNMENTAL REVENUE	0	0	0	0%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	8,000	8,000	1,135	14%
NON-OPERATING	3,130,619	3,130,619	0	0%
	3,138,619	3,138,619	1,135	0%
EXPENSES:				
GENERAL GOVERNMENT	2,362,403	2,362,403	404,546	17%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	776,216	776,216	160,354	21%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	3,138,619	3,138,619	564,900	18%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	1,911,963	1,911,963	233,953	12%
OPERATING EXPENDITURES	709,242	709,242	158,043	22%
CAPITAL OUTLAY	188,727	188,727	18,586	10%
DEBT SERVICE	228,687	228,687	154,318	67%
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	564,900	18%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2020

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	0	0%
SUBTOTAL	0	0	0	0%
<u>INTERGOVERNMENTAL REVENUE</u>				
OTHER FEDERAL GRANTS	0	0	0	0%
SUBTOTAL	0	0	0	0%
<u>CHARGES FOR SERVICES</u>				
OTHER MISCELLANEOUS CHARGES	0	0	0	0%
SUBTOTAL	0	0	0	0%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	8,000	8,000	53	1%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	1,082	NA+
SUBTOTAL	8,000	8,000	1,135	14%
<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	0	0%
FUND BALANCE & UNDER COLLECTION	1,045,922	1,045,922	0	0%
SUBTOTAL	3,130,619	3,130,619	0	0%
INTERNAL SERVICE FUND	3,138,619	3,138,619	1,135	0%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2020

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	41,566	13%	0	0%	13%
OPERATING EXPENDITURES	33,882	5,703	17%	0	0%	17%
CAPITAL OUTLAY	25,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	383,581	47,269	12%	0	0%	12%
<u>FAS / UTILITY BILLING</u>						
PERSONAL SERVICES	342,922	38,657	11%	0	0%	11%
OPERATING EXPENDITURES	134,332	22,124	16%	0	0%	16%
CAPITAL OUTLAY	3,900	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	481,154	60,781	13%	0	0%	13%
<u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u>						
PERSONAL SERVICES	692,113	85,130	12%	0	0%	12%
OPERATING EXPENDITURES	239,174	16,171	7%	10,284	4%	11%
CAPITAL OUTLAY	32,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	963,287	101,301	11%	10,284	1%	12%
<u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u>						
PERSONAL SERVICES	58,970	7,565	13%	0	0%	13%
OPERATING EXPENDITURES	19,475	2,261	12%	0	0%	12%
CAPITAL OUTLAY	18,972	0	0%	7,731	41%	41%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	97,417	9,826	10%	7,731	8%	18%
<u>ISF - COMPLIANCE AND RISK MANAGEMENT</u>						
PERSONAL SERVICES	37,052	4,776	13%	0	0%	13%
OPERATING EXPENDITURES	581	127	22%	0	0%	22%
TOTAL EXPENDITURES	37,633	4,903	13%	0	0%	13%
<u>ISF - FAS / INFORMATION</u>						
PERSONAL SERVICES	63,644	8,133	13%	0	0%	13%
OPERATING EXPENDITURES	7,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	70,644	8,133	12%	0	0%	12%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2020

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	48,126	12%	0	0%	12%
OPERATING EXPENDITURES	274,798	82,992	30%	18,381	7%	37%
CAPITAL OUTLAY	108,855	1,737	2%	9,118	8%	10%
TOTAL EXPENDITURES	776,216	132,855	17%	27,499	4%	21%
<u>DEBT SERVICE FUND - SERIES 2016</u>						
DEBT SERVICE	228,687	154,318	67%	0	0%	67%
TOTAL EXPENDITURES	228,687	154,318	67%	0	0%	67%
<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	519,386	17%	45,514	1%	18%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING NOVEMBER 30, 2020**

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	769,975	10%
PERMITS, FEES & ASSESSMENTS	635,075	635,075	75,747	12%
INTERGOVERNMENTAL	2,118,349	2,134,837	101,393	5%
CHARGES FOR SERVICES	20,129,773	20,129,773	3,554,344	18%
FINES AND FORFEITURES	29,800	29,800	8,297	28%
MISCELLANEOUS REVENUE	358,200	358,200	88,891	25%
NON-OPERATING	14,688,855	14,688,855	0	0%
	45,346,264	45,362,752	4,598,647	10%

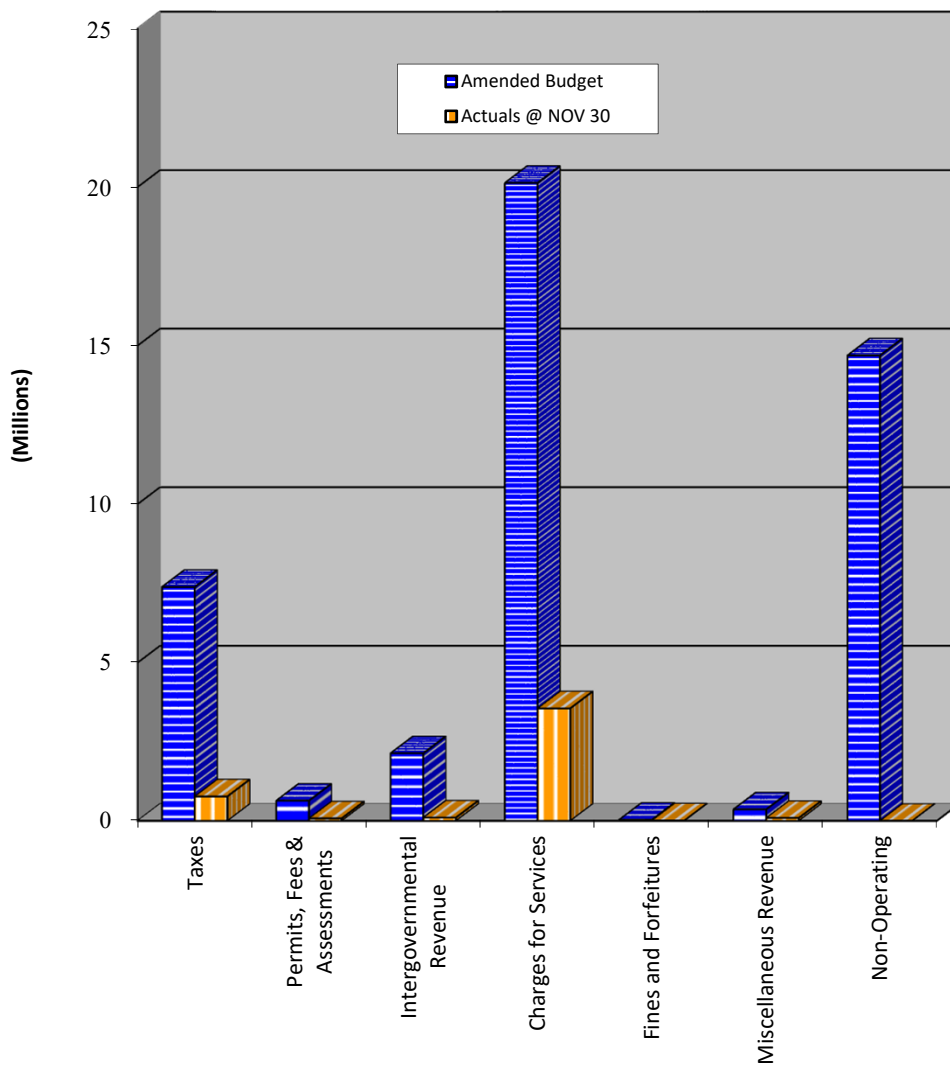
EXPENSES:				
GENERAL GOVERNMENT	9,428,799	9,428,799	1,702,273	18%
PUBLIC SAFETY	3,962,062	3,978,550	753,477	19%
ECONOMIC ENVIRONMENT	932,050	932,050	140,995	15%
PHYSICAL ENVIRONMENT	27,763,732	27,763,732	8,993,276	32%
TRANSPORTATION	1,395,861	1,395,861	455,597	33%
HUMAN SERVICES	83,723	83,723	13,963	17%
CULTURE & RECREATION	1,780,037	1,780,037	328,190	18%
	45,346,264	45,362,752	12,387,771	27%

MAJOR EXPENDITURE CATEGORIES:

PERSONAL SERVICES	10,916,052	10,916,052	1,338,450	12%
OPERATING EXPENDITURES	6,828,946	6,833,434	2,570,242	38%
CAPITAL OUTLAY	11,301,418	11,313,418	6,444,741	57%
DEBT SERVICE	2,182,268	2,182,268	1,335,867	61%
GRANTS & AIDS	65,000	65,000	0	0%
NON-OPERATING	5,562,580	5,562,580	0	0%
POWER COSTS	8,490,000	8,490,000	698,471	8%
	45,346,264	45,362,752	12,387,771	27%

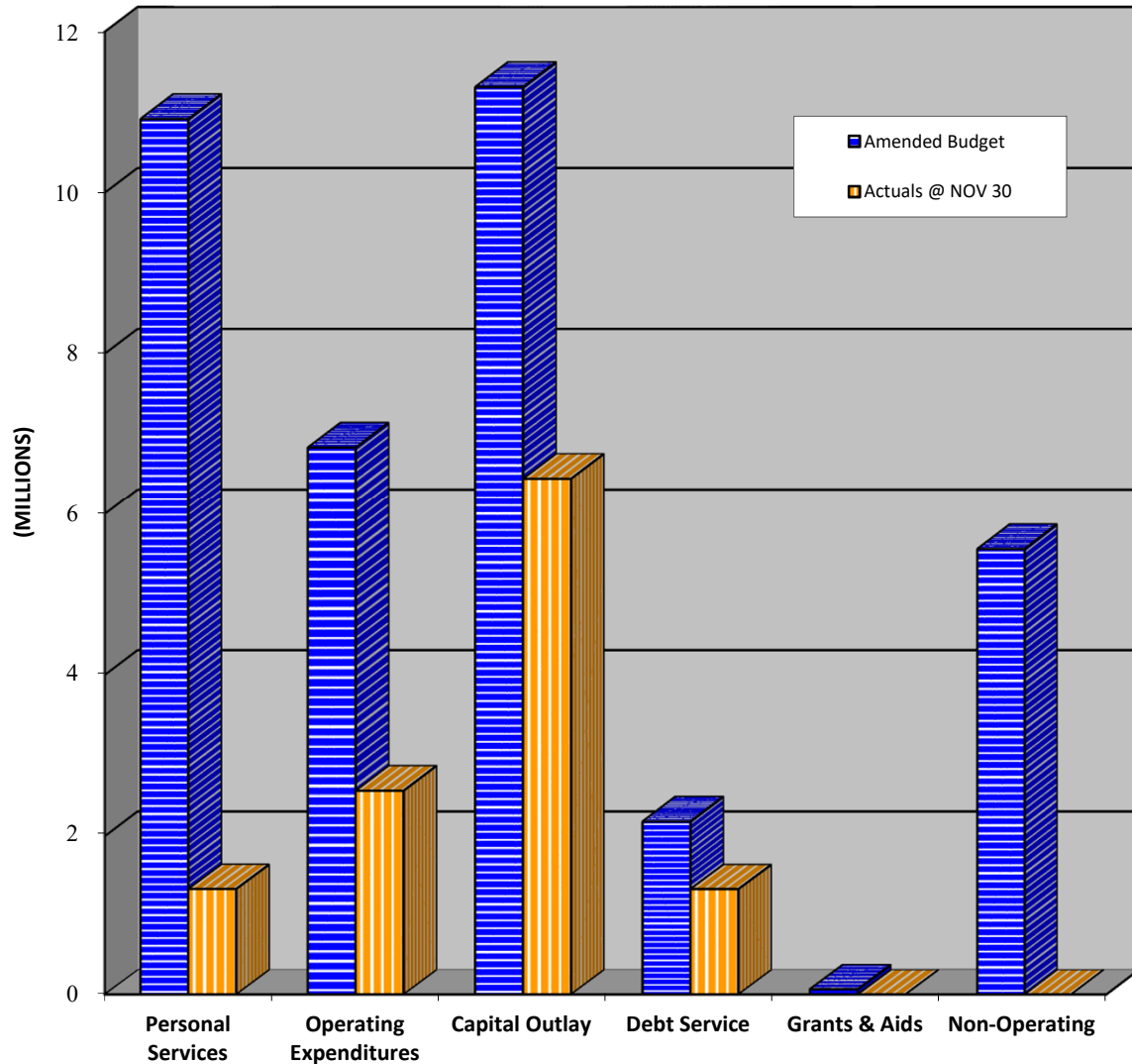
Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 10% of budget for the fiscal year. Taxes are at 10% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (12%); Intergovernmental Revenue (5%); Charges for Services (18%); Fines and Forfeitures (28%); Miscellaneous Revenue (25%); and Non-Operating Revenue (0%).



Expenditures by Major Category All City Funds

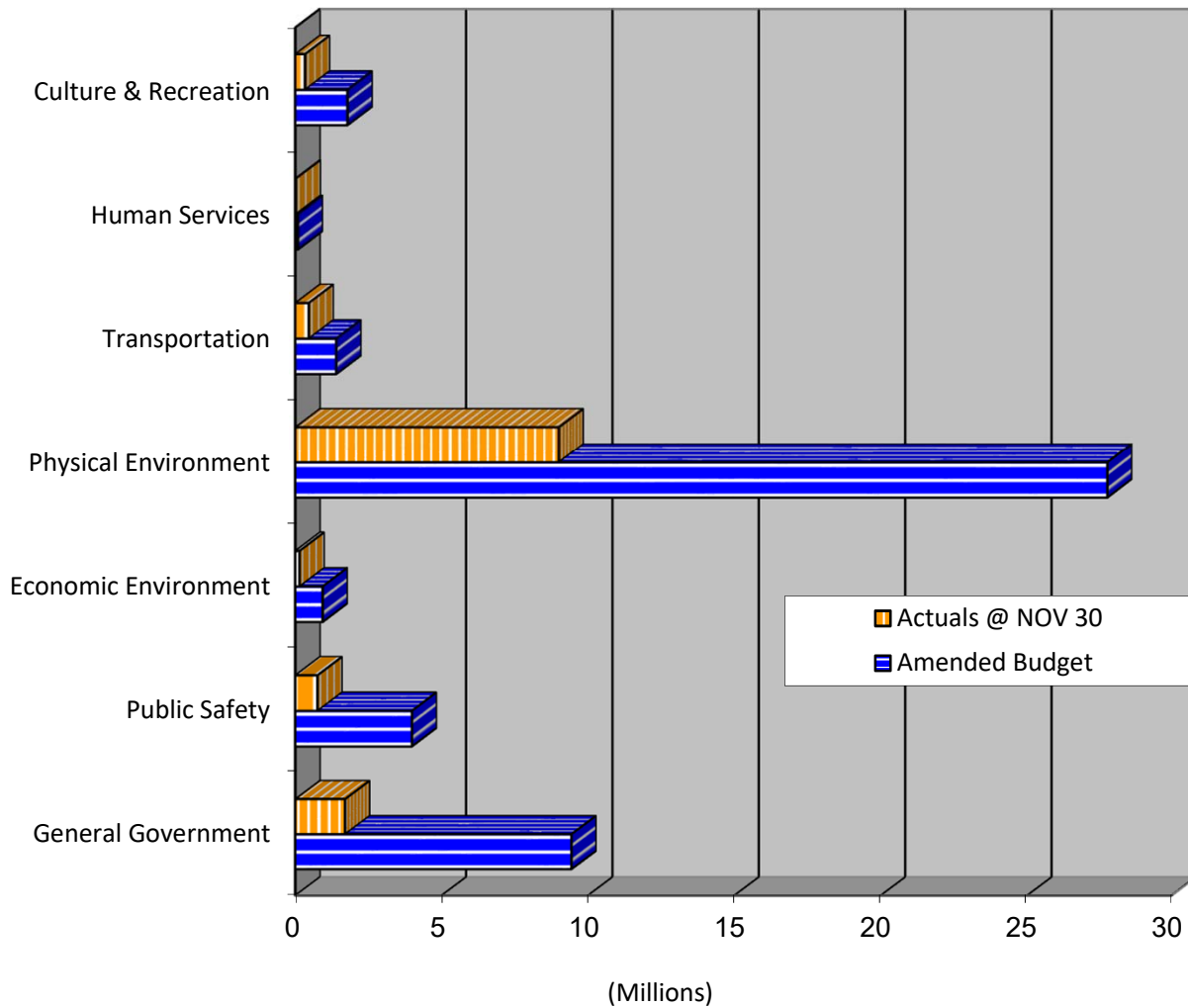
Overall, City expenditures and encumbrances are at 27% of budget for the period. The Personal Services category is at 12% of budget for the fiscal year. The Operating Expenditures category is at 38%, with encumbrances for legal and residential waste collection services of approximately \$759K. Capital Outlay is at 57%, Debt Service is 61%, Grants & Aids is 0% and Non-Operating Expenditures are at 0%. Encumbrances for future expenditures account for 16.7% (aprox. \$7.6M) of the budget total.



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

Budget Performance by Function All City Funds

Overall, expenditures are at 27% of budget with General Government expenses at 18%, Public Safety at 19%, Economic Environment at 15%, Physical Environment at 32% (Enterprise Funds, Water Collection and Distribution & residential waste collection services), Transportation at 33%, Human Services at 17%, and Culture & Recreation at 18%.



INVESTMENTS AND CASH

Purpose

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

Investment Objectives

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

Defining Principal

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

Defining of Portfolio

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

Defining Rate of Return on Investment

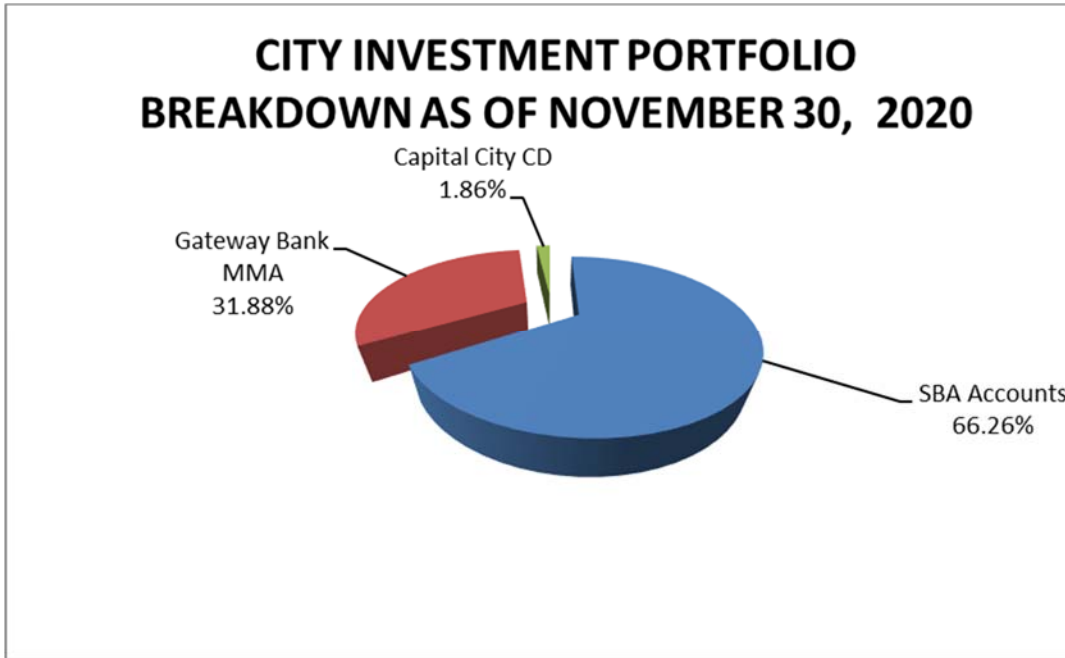
The Rate of Return on Investment refers to the benefits (the profits) to an investor or organization relative to the cost of the initial investment. It is similar to the rate of profit as a measure of profitability.

Conclusion

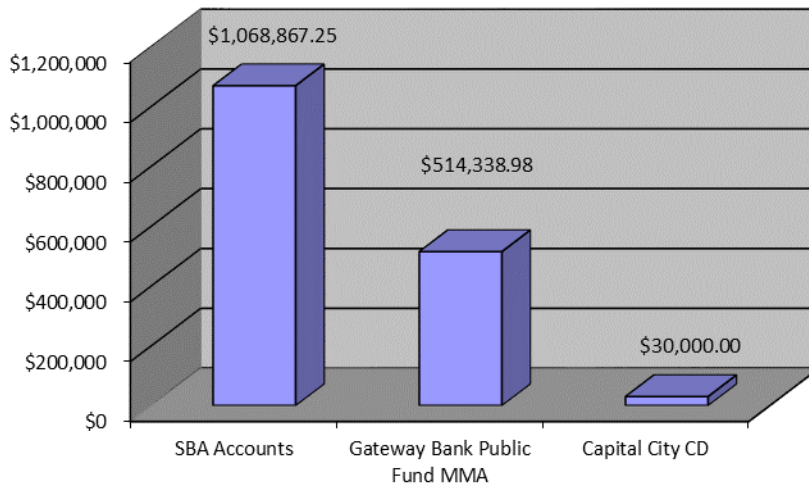
The City's cash and investments are pursuant to Section 218.415, Florida Statutes as well as the City's own adopted Investment Policy. To ensure that the City's funds are effectively managed, the Finance Director and other appropriate staff shall annually complete eight (8) hours of continuing professional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

INVESTMENTS AND CASH

As of November 30, 2020, the City's investment portfolio totaled **\$1,613,208.23**. The portfolio consists of: two State Board of Administration Investment Pool (SBA) accounts, one money market account and a certificate of deposit account. The graphs below illustrate the breakdown, by percentage, of each investment.



INVESTMENTS AS OF NOVEMBER 30, 2020



INVESTMENTS AND CASH

As of November 30, 2020, 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 **\$18,401,463.15**. 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	November Balance	Percentage of Total
Operating Account	\$15,105,372.45	82.09%
Payroll Account	\$7,861.99	0.04%
CRA Account	\$583,052.07	3.17%
Police Forfeiture Account	\$12,427.38	0.07%
Section 108 Account	\$26,444.49	0.14%
Series 2016 Repayment Account	\$17,372.10	0.09%
Series 2019 Projects Account	\$658,168.52	3.58%
Deposit Account	\$1,834,970.51	9.97%
Explorer Account	\$5,139.29	0.03%
SRF Repayment Account	\$79,040.16	0.43%
Heritage Oaks Account	\$8,429.40	0.05%
Tara Village Surety Account	\$63,184.79	0.34%
TOTAL	\$18,401,463.15	100.00%