

CITY OF ALACHUA



FISCAL ANALYSIS REPORT

FISCAL YEAR 2024-2025
THROUGH NOVEMBER 30, 2024

JANUARY 27, 2025

KEY TERMS



- **Fiscal year: period beginning October 1, 2024 and ending September 30, 2025.**
- **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 24/25 AMENDED BUDGET	PERCENT OF TOTAL BUDGET
GENERAL FUND	20,647,082	30.65%
SPECIAL REVENUE FUNDS	4,774,616	7.09%
DEBT SERVICE FUND	797,657	1.18%
CAPITAL PROJECTS FUNDS	40,414	0.06%
ENTERPRISE FUNDS	36,859,984	54.72%
INTERNAL SERVICE FUND	<u>4,243,960</u>	<u>6.30%</u>
	67,363,713	100.00%

GENERAL FUND



- **Primary Revenue Source: Taxes**

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

GENERAL FUND



- **Sources of Funding (29%) –**

- Current Revenues: \$ 1.7M (8%)
- Budgeted Balances: \$ 4.4M (21%)

- **Uses of Funding (31%) –**

- Expenses: \$ 3.1M (15%)
- Encumbrances: \$ 3.2M (16%)

SPECIAL REVENUE FUNDS



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

SPECIAL REVENUE FUNDS



- **Sources of Funding (55%) –**

- Current Revenues: \$ 442K (9%)
- Budgeted Balances: \$ 2.2M (46%)

- **Uses of Funding (13%) –**

- Expenses: \$ 107K (2%)
- Encumbrances: \$ 498K (11%)

DEBT SERVICE FUND



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

DEBT SERVICE FUND



- **Sources of Funding (0%) –**

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

- **Uses of Funding (78%) –**

- Expenses: \$ 622K (78%)
- Encumbrances: \$ ----- (0%)

CAPITAL PROJECTS FUNDS



- **Primary Revenue Source: Intergovernmental Revenue**
- **Programs Funded:**
 - Heritage Oaks
 - CDBG – Neighborhood Revitalization

CAPITAL PROJECTS FUNDS



- **Sources of Funding (100%) –**

- Current Revenues: \$ 0K (0%)
- Budgeted Balances: \$ 40K (100%)

- **Uses of Funding (0%) –**

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

ENTERPRISE FUNDS



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

ENTERPRISE FUNDS



- **Sources of Funding (41%) –**

- Current Revenues: \$ 4.2M (11%)
- Budgeted Balances: \$ 10.9M (30%)

- **Uses of Funding (24%) –**

- Expenses: \$ 2.6M (7%)
- Encumbrances: \$ 6.3M (17%)

INTERNAL SERVICE FUND



- **Primary Revenue Source: Charges for Services**
- **Programs Funded:**
 - Utility Operations
 - Utility Billing
 - Utility Administration
 - Warehouse Operations
 - Human Resources
 - Information & Technology
 - Water Distribution/Collection

INTERNAL SERVICE FUND



- **Sources of Funding (45%) –**

- Current Revenues: \$ 5K (0%)
- Balances: \$ 1.9M (45%)

- **Uses of Funding (19%) –**

- Expenses: \$ 767K (18%)
- Encumbrances: \$ 60K (1%)

ALL FUNDS SUMMARY



- **Amended FY 24/25 Budget = \$ 67,363,713**

- **Sources of Funding (39%) –**
 - Current Revenues: \$ 6.4M (10%)
 - Budgeted Balances: \$ 19.5M (29%)

- **Uses of Funding (26%) –**
 - Expenses: \$ 13.5M (20%)
 - Encumbrances: \$ 3.9M (6%)

INVESTMENTS / CASH HOLDINGS



- **Investment portfolio total = \$ 1,757,317.76**
 - State Board of Administration (SBA) = \$ 1.2M
 - Money Market Account = \$ 521K
 - Certificate of Deposit = \$ 30K

- **Cash holdings total = \$ 29,592,743.26**
 - Operating Account = \$ 23.5M
 - CRA Account = \$ 632K
 - Customer Deposit Accounts = \$ 2.2M
 - Series 2016 Repayment Account = \$ 34K
 - SRF Money Market account = \$ 79K
 - ARPA Account = \$ 3.1M
 - Other Accounts = \$ 25K

CONCLUSION



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



**FINANCE AND ADMINISTRATIVE SERVICES
FISCAL ANALYSIS
FY 2024-2025
THROUGH NOVEMBER 30, 2024**

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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, 2024**

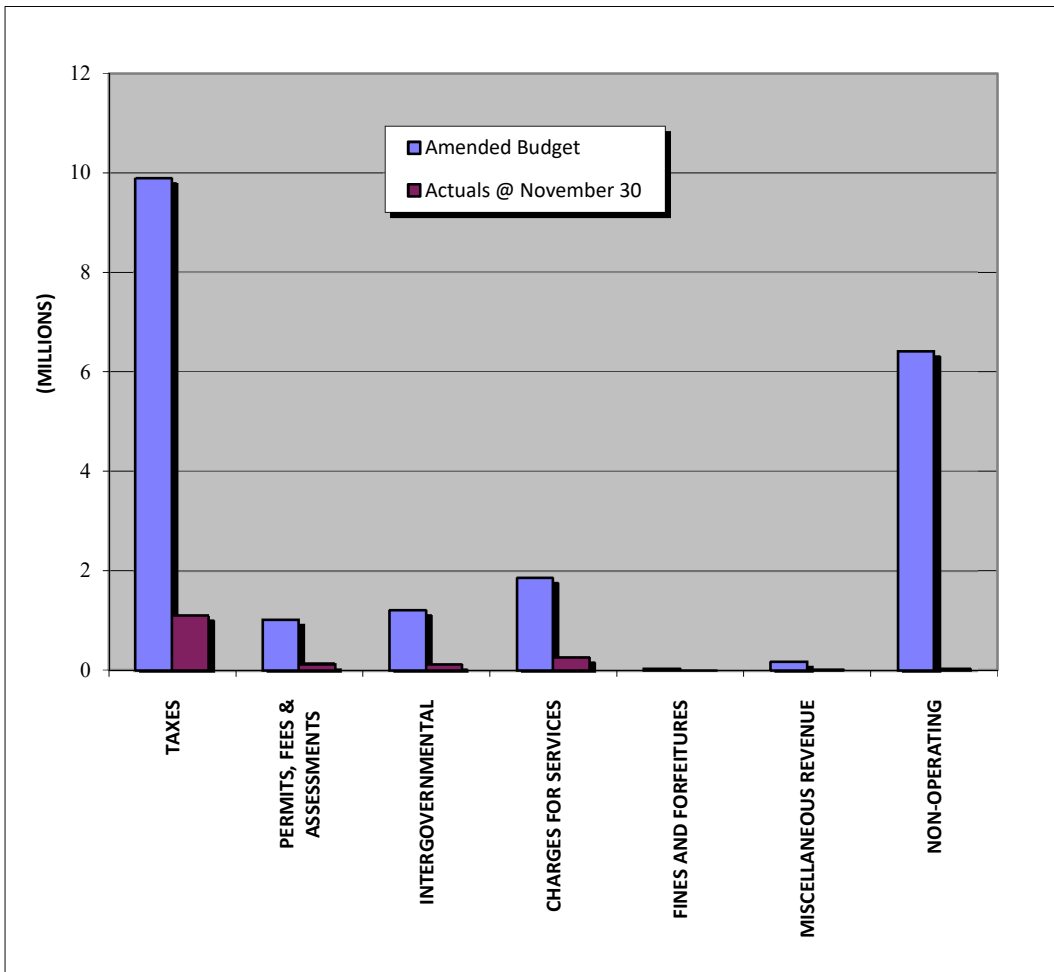
GENERAL FUND

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 24/25 APPROVED BUDGET	FY 24/25 AMENDED BUDGET	YEAR TO DATE FY 24/25	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	9,882,225	9,882,225	1,113,633	11%
PERMITS, FEES & ASSESSMENTS	1,035,000	1,035,000	141,608	14%
INTERGOVERNMENTAL	1,213,334	1,213,334	126,379	10%
CHARGES FOR SERVICES	1,866,202	1,866,202	268,109	14%
FINES AND FORFEITURES	47,000	47,000	4,992	11%
MISCELLANEOUS REVENUE	187,200	187,200	32,415	17%
NON-OPERATING	6,416,121	6,416,121	36,087	1%
	<u>20,647,082</u>	<u>20,647,082</u>	<u>1,723,223</u>	<u>8%</u>
EXPENSES:				
GENERAL GOVERNMENT	8,135,052	8,135,052	1,691,797	21%
PUBLIC SAFETY	6,447,405	6,447,405	1,669,421	26%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	1,230,030	1,230,030	1,188,168	97%
TRANSPORTATION	3,426,503	3,426,503	1,355,405	40%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	1,408,092	1,408,092	404,925	29%
	<u>20,647,082</u>	<u>20,647,082</u>	<u>6,309,716</u>	<u>31%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	10,370,935	10,370,935	1,953,471	19%
OPERATING EXPENDITURES	4,819,975	4,819,975	2,331,419	48%
CAPITAL OUTLAY	3,684,586	3,684,586	1,824,826	50%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	284,000	284,000	200,000	70%
NON-OPERATING	1,487,586	1,487,586	0	0%
POWER COSTS	0	0	0	0%
	<u>20,647,082</u>	<u>20,647,082</u>	<u>6,309,716</u>	<u>31%</u>

Revenues by Major Category General Fund

As of November 30, 2024, the City of Alachua collected 8% of budgeted General Fund revenues. Tax collections are at 11%. These revenues include property taxes, local option fuel taxes, utility taxes, and communication services taxes and account for \$10.0M, or just under half, of the General Fund annual budgeted revenues. Permits, Fees & Assessments are at 14%. The Intergovernmental Revenues are at 10%. Charges for Services are at 14%, Fines & Forfeitures are at 11%, Miscellaneous Revenues are at 17% and Non-Operating Revenues are at 1%.



**CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2024**

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 24/25 APPROVED BUDGET	FY 24/25 AMENDED BUDGET	YEAR TO DATE FY 24/25	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	9,882,225	9,882,225	1,113,633	11%
PERMITS, FEES & ASSESSMENTS	1,035,000	1,035,000	141,608	14%
INTERGOVERNMENTAL	1,213,334	1,213,334	126,379	10%
CHARGES FOR SERVICES	1,866,202	1,866,202	268,109	14%
FINES AND FORFEITURES	47,000	47,000	4,992	11%
MISCELLANEOUS REVENUE	187,200	187,200	32,415	17%
NON-OPERATING	6,416,121	6,416,121	36,087	1%
	20,647,082	20,647,082	1,723,223	8%
EXPENSES:				
GENERAL GOVERNMENT	8,135,052	8,135,052	1,691,798	21%
PUBLIC SAFETY	6,447,405	6,447,405	1,669,421	26%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	1,230,030	1,230,030	1,188,168	97%
TRANSPORTATION	3,426,503	3,426,503	1,355,405	40%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	1,408,092	1,408,092	404,925	29%
	20,647,082	20,647,082	6,309,717	31%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	10,370,935	10,370,935	1,953,471	19%
OPERATING EXPENDITURES	4,819,975	4,819,975	2,331,420	48%
CAPITAL OUTLAY	3,684,586	3,684,586	1,824,826	50%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	284,000	284,000	200,000	70%
NON-OPERATING	1,487,586	1,487,586	0	0%
POWER COSTS	0	0	0	0%
	20,647,082	20,647,082	6,309,717	31%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2024

GENERAL FUND REVENUES

REVENUE SOURCE	FY 24/25 APPROVED BUDGET	FY 24/25 AMENDED BUDGET	YEAR TO DATE FY 24/25	PERCENT COLLECTED
<u>TAXES</u>				
AD VALOREM TAXES	7,667,200	7,667,200	765,080	10%
LOCAL OPTION FUEL TAXES	328,025	328,025	28,626	9%
UTILITY SERVICES TAXES	1,500,000	1,500,000	244,016	16%
COMMUNICATIONS SERVICES TAXES	337,000	337,000	26,882	8%
LOCAL BUSINESS TAXES	50,000	50,000	49,029	98%
SUBTOTAL	9,882,225	9,882,225	1,113,633	11%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
BUILDING PERMITS	550,000	550,000	102,623	19%
FRANCHISE FEES	485,000	485,000	38,985	8%
SUBTOTAL	1,035,000	1,035,000	141,608	14%
<u>INTERGOVERNMENTAL REVENUE</u>				
STATE-SHARED REVENUES	1,213,334	1,213,334	126,379	10%
GRANTS	0	0	0	0%
SUBTOTAL	1,213,334	1,213,334	126,379	10%
<u>CHARGES FOR SERVICES</u>				
GENERAL GOVERNMENT	93,150	93,150	15,832	17%
PUBLIC SAFETY	334,874	334,874	24,965	7%
PHYSICAL ENVIRONMENT	1,267,200	1,267,200	208,312	16%
TRANSPORTATION	51,978	51,978	0	0%
CULTURE & RECREATION	119,000	119,000	19,000	16%
OTHER CHARGES FOR SVCS	0	0	0	0%
SUBTOTAL	1,866,202	1,866,202	268,109	14%
<u>FINES & FORFEITURES</u>				
FINES & FORFEITURES	47,000	47,000	4,992	11%
OTHER FINES & FORFEITURES	0	0	0	0%
SUBTOTAL	47,000	47,000	4,992	11%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	160,000	160,000	24,871	16%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	27,200	27,200	7,544	28%
SUBTOTAL	187,200	187,200	32,415	17%
<u>NON-OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	2,000,000	2,000,000	0	0%
OPERATING TRANSFERS IN	36,088	36,088	36,087	100%
FUND BALANCE & UNDER COLLECTION	4,380,033	4,380,033	0	0%
SUBTOTAL	6,416,121	6,416,121	36,087	1%
GENERAL FUND	20,647,082	20,647,082	1,723,223	8%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING NOVEMBER 30, 2024**

**GENERAL FUND EXPENDITURES
BY MAJOR CATEGORY**

DEPARTMENT/DIVISION	FY 24/25 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>CITY COMMISSION</u>						
PERSONAL SERVICES	129,019	21,534	17%	0	0%	17%
OPERATING EXPENDITURES	30,002	10,587	35%	0	0%	35%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	159,021	32,121	20%	0	0%	20%
<u>CITY MANAGER'S OFFICE</u>						
PERSONAL SERVICES	854,653	159,921	19%	0	0%	19%
OPERATING EXPENDITURES	65,692	8,832	13%	0	0%	13%
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	920,345	168,753	18%	0	0%	18%
<u>DEPUTY CITY CLERK</u>						
PERSONAL SERVICES	178,295	32,788	18%	0	0%	18%
OPERATING EXPENDITURES	87,238	34,543	40%	0	0%	40%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	265,533	67,331	25%	0	0%	25%
<u>CITY ATTORNEY</u>						
OPERATING EXPENDITURES	321,059	20,078	6%	194,639	61%	67%
TOTAL EXPENDITURES	321,059	20,078	6%	194,639	61%	67%
<u>INFORMATION & TECHNOLOGY SERVICES</u>						
PERSONAL SERVICES	245,238	43,429	18%	0	0%	18%
OPERATING EXPENDITURES	170,068	31,465	19%	5,600	3%	22%
CAPITAL OUTLAY	125,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	540,306	74,894	14%	5,600	1%	15%
<u>FINANCE</u>						
PERSONAL SERVICES	658,168	124,753	19%	0	0%	19%
OPERATING EXPENDITURES	119,416	39,705	33%	6,300	5%	39%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	777,584	164,458	21%	6,300	1%	22%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2024

GENERAL FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 24/25 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>HUMAN RESOURCES</u>						
PERSONAL SERVICES	301,365	56,055	19%	0	0%	19%
OPERATING EXPENDITURES	76,512	3,020	4%	0	0%	4%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	377,877	59,075	16%	0	0%	16%
<u>FACILITIES MAINTENANCE</u>						
PERSONAL SERVICES	712,042	123,285	17%	0	0%	17%
OPERATING EXPENDITURES	262,932	47,850	18%	45,166	17%	35%
CAPITAL OUTLAY	367,898	85,211	23%	65,084	18%	41%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,342,872	256,346	19%	110,250	8%	27%
<u>GRANTS & CONTRACTS</u>						
PERSONAL SERVICES	0	0	0%	0	0%	0%
OPERATING EXPENDITURES	73,890	3,561	5%	12,435	17%	22%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	73,890	3,561	5%	12,435	17%	22%
<u>CP&D-PLANNING & DEVELOPMENT</u>						
PERSONAL SERVICES	650,464	114,331	18%	0	0%	18%
OPERATING EXPENDITURES	119,956	5,321	4%	18,950	16%	20%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	770,420	119,652	16%	18,950	2%	18%
<u>COMPLIANCE & RISK MANAGEMENT</u>						
PERSONAL SERVICES	476,342	87,523	18%	0	0%	18%
OPERATING EXPENDITURES	50,693	11,601	23%	0	0%	23%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	527,035	99,124	19%	0	0%	19%
<u>CP&D-BEAUTIFICATION BOARD</u>						
OPERATING EXPENDITURES	37,000	1,170	3%	15,670	42%	46%
TOTAL EXPENDITURES	37,000	1,170	3%	15,670	42%	46%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2024

GENERAL FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 24/25 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
SPECIAL EXPENSE						
PERSONAL SERVICES	14,074	0	0%	0	0%	0%
OPERATING EXPENDITURES	138,450	3,901	3%	57,490	42%	44%
CAPITAL OUTLAY	98,000	0	0%	0	0%	0%
GRANTS & AIDS	284,000	200,000	70%	0	0%	70%
NON-OPERATING	1,487,586	0	0%	0	0%	0%
TOTAL EXPENDITURES	2,022,110	203,901	10%	57,490	3%	13%
PS-SOLID WASTE DISPOSAL						
OPERATING EXPENDITURES	1,230,030	101,891	8%	1,086,277	88%	97%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,230,030	101,891	8%	1,086,277	88%	97%
PS-PUBLIC WORKS						
PERSONAL SERVICES	748,804	122,639	16%	0	0%	16%
OPERATING EXPENDITURES	441,626	21,979	5%	60,946	14%	19%
CAPITAL OUTLAY	2,236,073	214,189	10%	935,652	42%	51%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,426,503	358,807	10%	996,598	29%	40%
BUILDING INSPECTIONS						
PERSONAL SERVICES	436,605	36,848	8%	0	0%	8%
OPERATING EXPENDITURES	73,625	16,012	22%	46,957	64%	86%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	510,230	52,860	10%	46,957	9%	20%
APD-PATROL & ADMIN						
PERSONAL SERVICES	3,776,903	844,619	22%	0	0%	22%
OPERATING EXPENDITURES	746,199	95,717	13%	28,625	4%	17%
CAPITAL OUTLAY	857,615	51,991	6%	467,300	54%	61%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	5,380,717	992,327	18%	495,925	9%	28%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2024

GENERAL FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 24/25 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	479,972	73,447	15%	0	0%	15%
OPERATING EXPENDITURES	24,486	1,821	7%	0	0%	7%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	504,458	75,268	15%	0	0%	15%
<u>APD-SCHOOL CROSSING GUARDS</u>						
OPERATING EXPENDITURES	47,000	6,084	13%	0	0%	13%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	47,000	6,084	13%	0	0%	13%
<u>APD-EXPLORERS PROGRAM</u>						
OPERATING EXPENDITURES	2,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	2,000	0	0%	0	0%	0%
<u>APD-RESERVE PROGRAM</u>						
OPERATING EXPENDITURES	3,000	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,000	0	0%	0	0%	0%
<u>RECREATION & CULTURE</u>						
PERSONAL SERVICES	708,991	112,299	16%	0	0%	16%
OPERATING EXPENDITURES	699,101	93,651	13%	193,576	28%	41%
CAPITAL OUTLAY	0	0	0%	5,399	NA-	NA-
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,408,092	205,950	15%	198,975	14%	29%
GENERAL FUND	20,647,082	3,063,651	15%	3,246,066	16%	31%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING NOVEMBER 30, 2024**

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 24/25 APPROVED BUDGET	FY 24/25 AMENDED BUDGET	YEAR TO DATE FY 24/25	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	1,527,428	1,527,428	98,264	6%
PERMITS, FEES & ASSESSMENTS	9,800	9,800	30	0%
INTERGOVERNMENTAL REVENUE	705,820	705,820	335,107	47%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	4,900	4,900	420	9%
MISCELLANEOUS REVENUE	48,350	48,350	8,647	18%
NON-OPERATING	2,478,318	2,478,318	0	0%
	4,774,616	4,774,616	442,468	9%
EXPENSES:				
GENERAL GOVERNMENT	2,733,491	2,733,491	22,636	1%
PUBLIC SAFETY	13,315	13,315	0	0%
ECONOMIC ENVIRONMENT	1,041,399	1,041,399	234,379	23%
PHYSICAL ENVIRONMENT	27,000	27,000	10,652	39%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	959,411	959,411	336,816	35%
	4,774,616	4,774,616	604,483	13%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	100,167	100,167	19,691	20%
OPERATING EXPENDITURES	739,806	739,806	245,890	33%
CAPITAL OUTLAY	3,879,643	3,879,643	338,902	9%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	25,000	25,000	0	0%
NON-OPERATING	30,000	30,000	0	0%
	4,774,616	4,774,616	604,483	13%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2024

SPECIAL REVENUE FUNDS REVENUES

REVENUE SOURCE	FY 24/25 APPROVED BUDGET	FY 24/25 AMENDED BUDGET	RECEIVED TO DATE FY 24/25	PERCENT COLLECTED
<u>TAXES</u>				
DISCRETIONARY SALES SURTAX	1,527,428	1,527,428	98,264	6%
SUBTOTAL	1,527,428	1,527,428	98,264	6%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
OTHER CHARGES AND FEES	0	0	0	0%
SPECIAL ASSESSMENTS	9,800	9,800	30	0%
SUBTOTAL	9,800	9,800	30	0%
<u>INTERGOVERNMENTAL REVENUE</u>				
FEDERAL GRANTS	0	0	0	0%
STATE GRANTS	0	0	0	0%
GRANTS FROM OTHER LOCAL UNITS	333,333	333,333	335,107	101%
PAYMENTS FROM LOCAL UNITS (FOR CRA)	372,487	372,487	0	0%
SUBTOTAL	705,820	705,820	335,107	47%
<u>CHARGES FOR SERVICES</u>				
CULTURE & RECREATION	0	0	0	0%
OTHER MISCELLANEOUS CHARGES	0	0	0	0%
SUBTOTAL	0	0	0	0%
<u>FINES AND FORFEITURES</u>				
ADDT'L CRT COSTS-\$2 FOR LEO TRAINING	4,900	4,900	420	9%
SUBTOTAL	4,900	4,900	420	9%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	23,350	23,350	5,172	22%
RENTALS AND LEASES	25,000	25,000	3,475	14%
CONTRIBUTIONS AND DONATIONS	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	48,350	48,350	8,647	18%
<u>NON-OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN	290,929	290,929	0	0%
USE OF FUND BALANCE/UNDERCOLLECTION	2,187,389	2,187,389	0	0%
SUBTOTAL	2,478,318	2,478,318	0	0%
SPECIAL REVENUE FUNDS	4,774,616	4,774,616	442,468	9%

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

SPECIAL REVENUE FUND	FY 24/25 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	9,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	9,000	0	0%	0	0%	0%
<u>TREE BANK FUND</u>						
OPERATING EXPENDITURES	350,444	0	0%	22,636	6%	6%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	350,444	0	0%	22,636	6%	6%
<u>EXPLORER SPECIAL REVENUE FUND</u>						
OPERATING EXPENDITURES	4,315	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	4,315	0	0%	0	0%	0%
<u>TK BASIN SPECIAL ASSESSMENT</u>						
OPERATING EXPENDITURES	17,000	888	5%	9,764	57%	63%
NON OPERATING	10,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	27,000	888	3%	9,764	36%	39%
<u>INFRASTRUCTURE SURTAX FUND</u>						
OPERATING EXPENDITURES	0	0	0%	0	0%	0%
CAPITAL OUTLAY	2,383,047	0	0%	0	0%	0%
TOTAL EXPENDITURES	2,383,047	0	0%	0	0%	0%
<u>WILD SPACES PUBLIC PLACES FUND</u>						
OPERATING EXPENDITURES	0	2,050	NA-	3,999	NA-	NA-
CAPITAL OUTLAY	957,946	51,295	5%	279,472	29%	35%
TOTAL EXPENDITURES	957,946	53,345	6%	283,471	30%	35%
<u>DONATION FUND</u>						
OPERATING EXPENDITURES	1,465	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,465	0	0%	0	0%	0%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2024

SPECIAL REVENUE FUNDS EXPENDITURES
 BY MAJOR CATEGORY

SPECIAL REVENUE FUND	FY 24/25 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
CRA FUND						
PERSONAL SERVICES	100,167	19,691	20%	0	0%	20%
OPERATING EXPENDITURES	357,582	32,758	9%	173,795	49%	58%
CAPITAL OUTLAY	538,650	0	0%	8,135	2%	2%
DEBT SERVICE	0	0	0%	0	0%	0%
AIDS TO PRIVATE ORGANIZATIONS	25,000	0	0%	0	0%	0%
NON OPERATING	20,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,041,399	52,449	5%	181,930	17%	23%
SPECIAL REVENUE FUNDS	4,774,616	106,682	2%	497,801	10%	13%

**CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2024**

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 24/25 APPROVED BUDGET	FY 24/25 AMENDED BUDGET	YEAR TO DATE FY 24/25	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	0	0	0	0%
INTERGOVERNMENTAL	0	0	0	0%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	0	0	1	NA+
NON-OPERATING	797,657	797,657	0	0%
	<u>797,657</u>	<u>797,657</u>	<u>1</u>	<u>0%</u>
EXPENSES:				
GENERAL GOVERNMENT	797,657	797,657	622,086	78%
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>797,657</u>	<u>797,657</u>	<u>622,086</u>	<u>78%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	0	0	0	0%
CAPITAL OUTLAY	0	0	0	0%
DEBT SERVICE	797,657	797,657	622,086	78%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	0	0	0	0%
POWER COSTS	0	0	0	0%
	<u>797,657</u>	<u>797,657</u>	<u>622,086</u>	<u>78%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2024

DEBT SERVICE FUND REVENUES

REVENUE SOURCE	FY 24/25 APPROVED BUDGET	FY 24/25 AMENDED BUDGET	YEAR TO DATE FY 24/25	PERCENT COLLECTED
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	0	0	1	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	0	1	NA+
<u>NON OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN-GF	796,657	796,657	0	0%
FUND BALANCE & UNDER COLLECTION	1,000	1,000	0	0%
SUBTOTAL	797,657	797,657	0	0%
DEBT SERVICE FUND	797,657	797,657	1	0%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2024

DEBT SERVICE FUND EXPENDITURES
 BY MAJOR CATEGORY

DEBT OBLIGATION	FY 24/25 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	1,000	0	0%	0	0%	0%
<u>SERIES 2016 CAPITAL IMPROVEMENT</u>						
DEBT SERVICE	796,657	622,086	78%	0	0%	78%
TOTAL EXPENDITURES	796,657	622,086	78%	0	0%	78%
DEBT SERVICE FUND	797,657	622,086	78%	0	0%	78%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING NOVEMBER 30, 2024**

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 24/25 APPROVED BUDGET	FY 24/25 AMENDED BUDGET	YEAR TO DATE FY 24/25	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	0	0	0	0%
NON-OPERATING	40,414	40,414	0	0%
	40,414	40,414	0	0%
EXPENSES:				
GENERAL GOVERNMENT	0	0	0	0%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	4,326	4,326	0	0%
TRANSPORTATION	36,088	36,088	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	40,414	40,414	0	0%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	4,326	4,326	0	0%
CAPITAL OUTLAY	0	0	0	0%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	36,088	36,088	0	0%
POWER COSTS	0	0	0	0%
	40,414	40,414	0	0%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2024

CAPITAL PROJECTS FUNDS REVENUES

REVENUE SOURCE	FY 24/25 APPROVED BUDGET	FY 24/25 AMENDED BUDGET	RECEIVED TO DATE FY 24/25	PERCENT COLLECTED
<u>TAXES</u>				
DISCRETIONARY SALES SURTAX	0	0	0	0%
SUBTOTAL	0	0	0	0%
<u>INTERGOVERNMENTAL REVENUE</u>				
FEDERAL GRANTS	0	0	0	0%
STATE GRANTS	0	0	0	0%
GRANTS FROM OTHER LOCAL UNITS	0	0	0	0%
SUBTOTAL	0	0	0	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	40,414	40,414	0	0%
SUBTOTAL	40,414	40,414	0	0%
CAPITAL PROJECTS FUNDS	40,414	40,414	0	0%

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

CAPITAL PROJECT	FY 24/25 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<u>HERITAGE OAKS</u>						
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%
<u>CDBG - NEIGHBORHOOD REVITALIZATION</u>						
OPERATING EXPENDITURES	0	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	36,088	0	0%	0	0%	0%
TOTAL EXPENDITURES	36,088	0	0%	0	0%	0%
CAPITAL PROJECT FUNDS	40,414	0	0%	0	0%	0%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING NOVEMBER 30, 2024**

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 24/25 APPROVED BUDGET	FY 24/25 AMENDED BUDGET	YEAR TO DATE FY 24/25	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	22,627,288	22,627,288	3,594,294	16%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	558,800	558,800	644,092	115%
NON-OPERATING	13,673,896	13,673,896	0	0%
	36,859,984	36,859,984	4,238,386	11%
EXPENSES:				
GENERAL GOVERNMENT	0	0	0	0%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	36,859,984	36,859,984	8,901,334	24%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	36,859,984	36,859,984	8,901,334	24%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	2,948,108	2,948,108	526,487	18%
OPERATING EXPENDITURES	2,711,702	2,711,702	581,927	21%
CAPITAL OUTLAY	14,431,061	14,431,061	6,694,180	46%
DEBT SERVICE	791,308	791,308	512,545	65%
GRANTS AND AIDS	0	0	3,250	0%
NON-OPERATING	7,572,805	7,572,805	17,160	0%
POWER COSTS	8,405,000	8,405,000	565,785	7%
	36,859,984	36,859,984	8,901,334	24%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2024

ENTERPRISE FUNDS REVENUES

REVENUE SOURCE	FY 24/25 APPROVED BUDGET	FY 24/25 AMENDED BUDGET	RECEIVED TO DATE FY 24/25	PERCENT COLLECTED
<u>INTERGOVERNMENTAL REVENUE</u>				
STATE GRANTS	0	0	0	0%
FEDERAL GRANTS	0	0	0	0%
SUBTOTAL	0	0	0	0%
<u>CHARGES FOR SERVICES</u>				
PHYSICAL ENVIRONMENT-ELECTRIC	16,460,061	16,460,061	2,287,911	14%
PHYSICAL ENVIRONMENT-WATER	2,563,527	2,563,527	558,021	22%
PHYSICAL ENVIRONMENT-WASTEWATER	3,538,700	3,538,700	737,410	21%
PHYSICAL ENVIRONMENT-MOSQUITO	65,000	65,000	10,952	17%
SUBTOTAL	22,627,288	22,627,288	3,594,294	16%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	93,000	93,000	32,097	35%
RENTS & ROYALTIES	32,000	32,000	0	0%
OTHER MISCELLANEOUS REVENUE	433,800	433,800	611,995	141%
SUBTOTAL	558,800	558,800	644,092	115%
<u>NON-OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	0	0	0	0%
FUND BALANCE & UNDER COLLECTION	13,673,896	13,673,896	0	0%
SUBTOTAL	13,673,896	13,673,896	0	0%
ENTERPRISE FUNDS	36,859,984	36,859,984	4,238,386	11%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2024

ENTERPRISE FUNDS EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 24/25 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	1,911,783	346,347	18%	0	0%	18%
OPERATING EXPENDITURES	930,013	140,690	15%	112,354	12%	27%
CAPITAL OUTLAY	4,774,483	225,067	5%	628,859	13%	18%
DEBT SERVICE	0	0	0%	0	0%	0%
GRANTS & AIDS	0	3,250	NA-	0	0%	NA-
NON-OPERATING	5,831,705	11,907	0%	0	0%	0%
POWER COSTS	8,405,000	565,785	7%	0	0%	7%
TOTAL EXPENDITURES	21,852,984	1,293,046	6%	741,213	3%	9%
<u>WATER UTILITY</u>						
PERSONAL SERVICES	338,682	50,979	15%	0	0%	15%
OPERATING EXPENDITURES	545,250	45,873	8%	16,700	3%	11%
CAPITAL OUTLAY	6,799,538	277,948	4%	5,083,564	75%	79%
DEBT SERVICE	166,982	141,937	85%	0	0%	85%
NON-OPERATING	1,012,634	2,515	0%	0	0%	0%
TOTAL EXPENDITURES	8,863,086	519,252	6%	5,100,264	58%	63%
<u>WASTEWATER UTILITY</u>						
PERSONAL SERVICES	685,493	127,818	19%	0	0%	19%
OPERATING EXPENDITURES	1,194,681	85,246	7%	180,598	15%	22%
CAPITAL OUTLAY	2,857,040	175,119	6%	303,623	11%	17%
DEBT SERVICE	624,326	370,608	59%	0	0%	59%
NON-OPERATING	680,357	2,582	0%	0	0%	0%
TOTAL EXPENDITURES	6,041,897	761,373	13%	484,221	8%	21%
<u>MOSQUITO CONTROL</u>						
PERSONAL SERVICES	12,150	1,343	11%	0	0%	11%
OPERATING EXPENDITURES	41,758	466	1%	0	0%	1%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	48,109	156	0%	0	0%	0%
TOTAL EXPENDITURES	102,017	1,965	2%	0	0%	2%
ENTERPRISE FUNDS	36,859,984	2,575,636	7%	6,325,698	17%	24%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING NOVEMBER 30, 2024**

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 24/25 APPROVED BUDGET	FY 24/25 AMENDED BUDGET	YEAR TO DATE FY 24/25	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	0	0	165	NA+
INTERGOVERNMENTAL REVENUE	0	0	0	0%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	12,000	12,000	4,847	40%
NON-OPERATING	4,231,960	4,231,960	0	0%
	4,243,960	4,243,960	5,012	0%
EXPENSES:				
GENERAL GOVERNMENT	3,367,184	3,367,184	726,635	22%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	876,776	876,776	100,757	11%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	4,243,960	4,243,960	827,392	19%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	2,707,844	2,707,844	461,544	17%
OPERATING EXPENDITURES	1,021,209	1,021,209	147,277	14%
CAPITAL OUTLAY	95,000	95,000	0	0%
DEBT SERVICE	279,907	279,907	218,571	78%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	140,000	140,000	0	0%
POWER COSTS	0	0	0	0%
	4,243,960	4,243,960	827,392	19%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2024

INTERNAL SERVICE FUND REVENUES

REVENUE SOURCE	FY 24/25 APPROVED BUDGET	FY 24/25 AMENDED BUDGET	YEAR TO DATE FY 24/25	PERCENT COLLECTED
<u>PERMITS, FEES & ASSESSMENTS</u>				
OTHER LICENSES, FEES, AND PERMITS	0	0	165	NA+
SUBTOTAL	0	0	165	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	0	0%
SUBTOTAL	0	0	0	0%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	12,000	12,000	4,847	40%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	12,000	12,000	4,847	40%
<u>NON-OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	0	0	0	0%
SERIES 2016 DEBT PROCEEDS	0	0	0	0%
INTERFUND TRANSFER	2,311,180	2,311,180	0	0%
FUND BALANCE & UNDER COLLECTION	1,920,780	1,920,780	0	0%
SUBTOTAL	4,231,960	4,231,960	0	0%
INTERNAL SERVICE FUND	4,243,960	4,243,960	5,012	0%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2024

INTERNAL SERVICE FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 24/25 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	368,803	77,768	21%	0	0%	21%
OPERATING EXPENDITURES	122,127	7,573	6%	30,270	25%	31%
CAPITAL OUTLAY	50,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	540,930	85,341	16%	30,270	6%	21%
<u>FAS / UTILITY BILLING</u>						
PERSONAL SERVICES	425,958	76,492	18%	0	0%	18%
OPERATING EXPENDITURES	178,589	35,416	20%	0	0%	20%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	604,547	111,908	19%	0	0%	19%
<u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u>						
PERSONAL SERVICES	1,184,336	179,674	15%	0	0%	15%
OPERATING EXPENDITURES	289,819	24,403	8%	25,597	9%	17%
CAPITAL OUTLAY	45,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,519,155	204,077	13%	25,597	2%	15%
<u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u>						
PERSONAL SERVICES	145,447	33,177	23%	0	0%	23%
OPERATING EXPENDITURES	38,670	2,198	6%	0	0%	6%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	184,117	35,375	19%	0	0%	19%
<u>ISF - HUMAN RESOURCES</u>						
PERSONAL SERVICES	46,709	8,546	18%	0	0%	18%
OPERATING EXPENDITURES	777	194	25%	0	0%	25%
TOTAL EXPENDITURES	47,486	8,740	18%	0	0%	18%
<u>ISF - FAS / INFORMATION</u>						
PERSONAL SERVICES	37,042	6,659	18%	0	0%	18%
OPERATING EXPENDITURES	14,000	97	1%	0	0%	1%
TOTAL EXPENDITURES	51,042	6,756	13%	0	0%	13%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING NOVEMBER 30, 2024

INTERNAL SERVICE FUND EXPENDITURES
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 24/25 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	499,549	79,228	16%	0	0%	16%
OPERATING EXPENDITURES	377,227	17,409	5%	4,120	1%	6%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	876,776	96,637	11%	4,120	0%	11%
<u>DEBT SERVICE FUND - SERIES 2016</u>						
DEBT SERVICE	279,907	218,571	78%	0	0%	78%
TOTAL EXPENDITURES	279,907	218,571	78%	0	0%	78%
<u>INTERNAL SERVICE FUND RESERVES</u>						
NON-OPERATING	140,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	140,000	0	0%	0	0%	0%
INTERNAL SERVICE FUND	4,243,960	767,405	18%	59,987	1%	19%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING NOVEMBER 30, 2024**

ALL CITY FUNDS

	FY 24/25 APPROVED BUDGET	FY 24/25 AMENDED BUDGET	YEAR TO DATE FY 24/25	PERCENT OF BUDGET COLLECTED OR EXPENDED
REVENUES:				
TAXES	11,409,653	11,409,653	1,211,897	11%
PERMITS, FEES & ASSESSMENTS	1,044,800	1,044,800	141,803	14%
INTERGOVERNMENTAL	1,919,154	1,919,154	461,486	24%
CHARGES FOR SERVICES	24,493,490	24,493,490	3,862,403	16%
FINES AND FORFEITURES	51,900	51,900	5,412	10%
MISCELLANEOUS REVENUE	806,350	806,350	690,002	86%
NON-OPERATING	27,638,366	27,638,366	36,087	0%
	67,363,713	67,363,713	6,409,090	10%

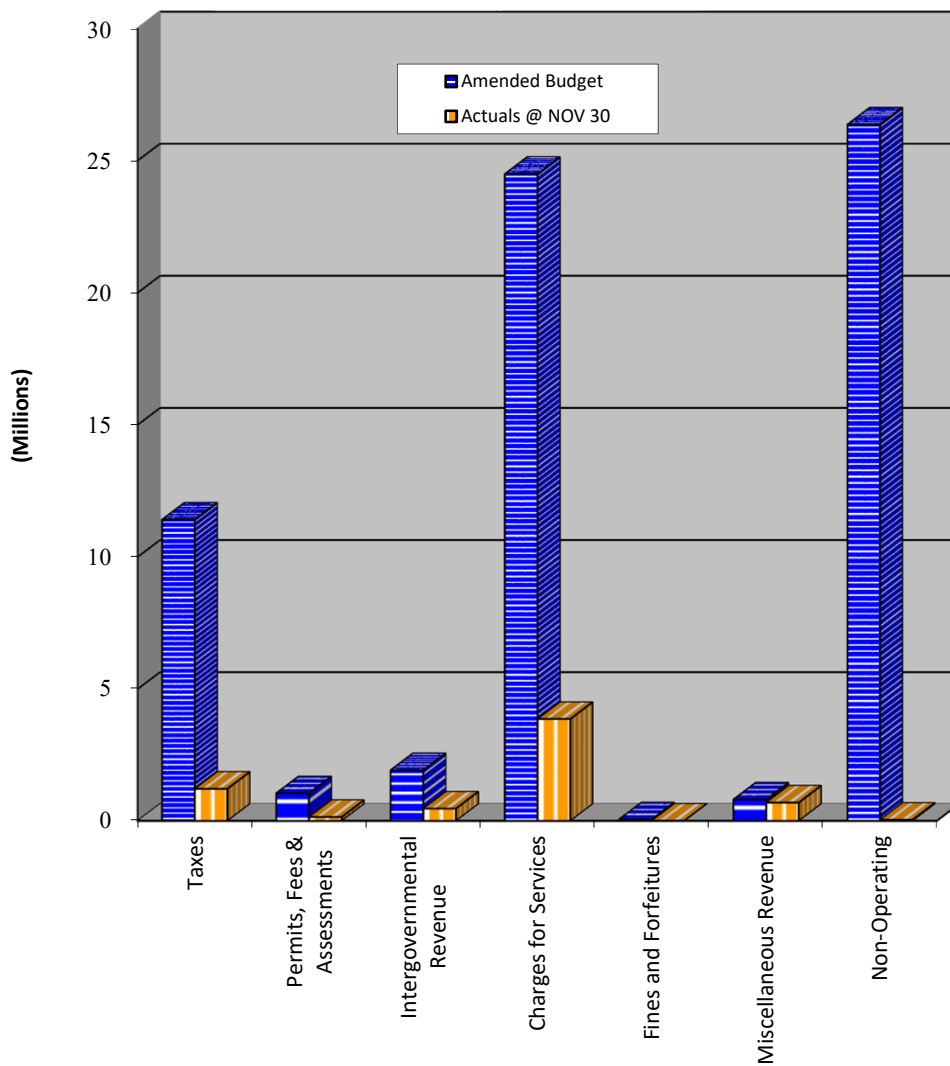
EXPENSES:				
GENERAL GOVERNMENT	15,033,384	15,033,384	3,063,155	26%
PUBLIC SAFETY	6,460,720	6,460,720	1,669,421	26%
ECONOMIC ENVIRONMENT	1,041,399	1,041,399	234,379	23%
PHYSICAL ENVIRONMENT	38,998,116	38,998,116	10,200,911	26%
TRANSPORTATION	3,462,591	3,462,591	1,355,405	39%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	2,367,503	2,367,503	741,741	31%
	67,363,713	67,363,713	17,265,012	26%

MAJOR EXPENDITURE CATEGORIES:

PERSONAL SERVICES	16,127,054	16,127,054	2,961,193	18%
OPERATING EXPENDITURES	9,297,018	9,297,018	3,306,514	36%
CAPITAL OUTLAY	22,090,290	22,090,290	8,857,908	40%
DEBT SERVICE	1,868,872	1,868,872	1,353,202	72%
GRANTS & AIDS	309,000	309,000	203,250	66%
NON-OPERATING	9,266,479	9,266,479	17,160	0%
POWER COSTS	8,405,000	8,405,000	565,785	7%
	67,363,713	67,363,713	17,265,012	26%

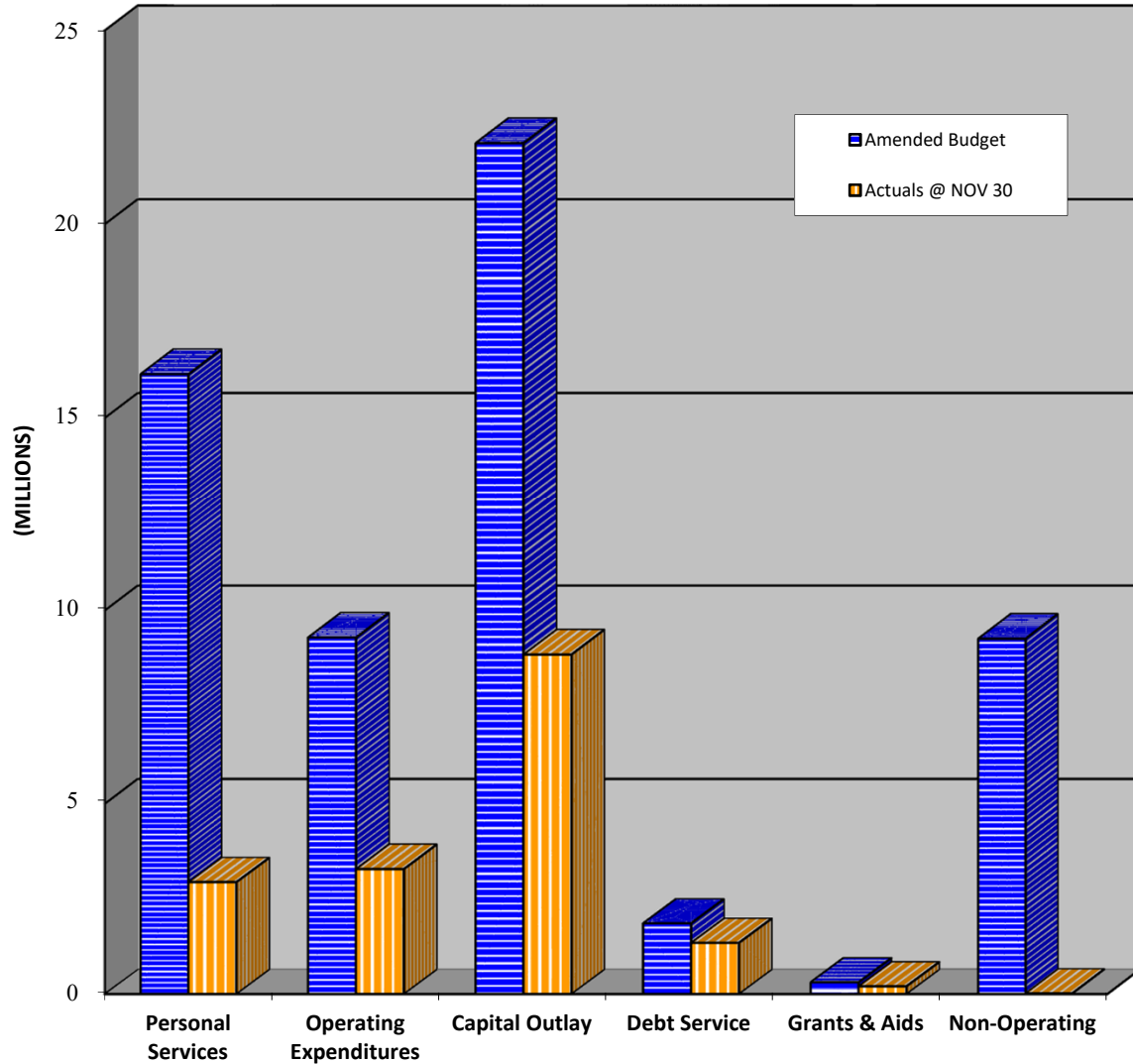
Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 10% of budget for the fiscal year. Taxes are at 11% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (14%); Intergovernmental Revenue (24%); Charges for Services (16%); Fines and Forfeitures (10%); Miscellaneous Revenue (86%); and Non-Operating Revenue (0%).



Expenditures by Major Category All City Funds

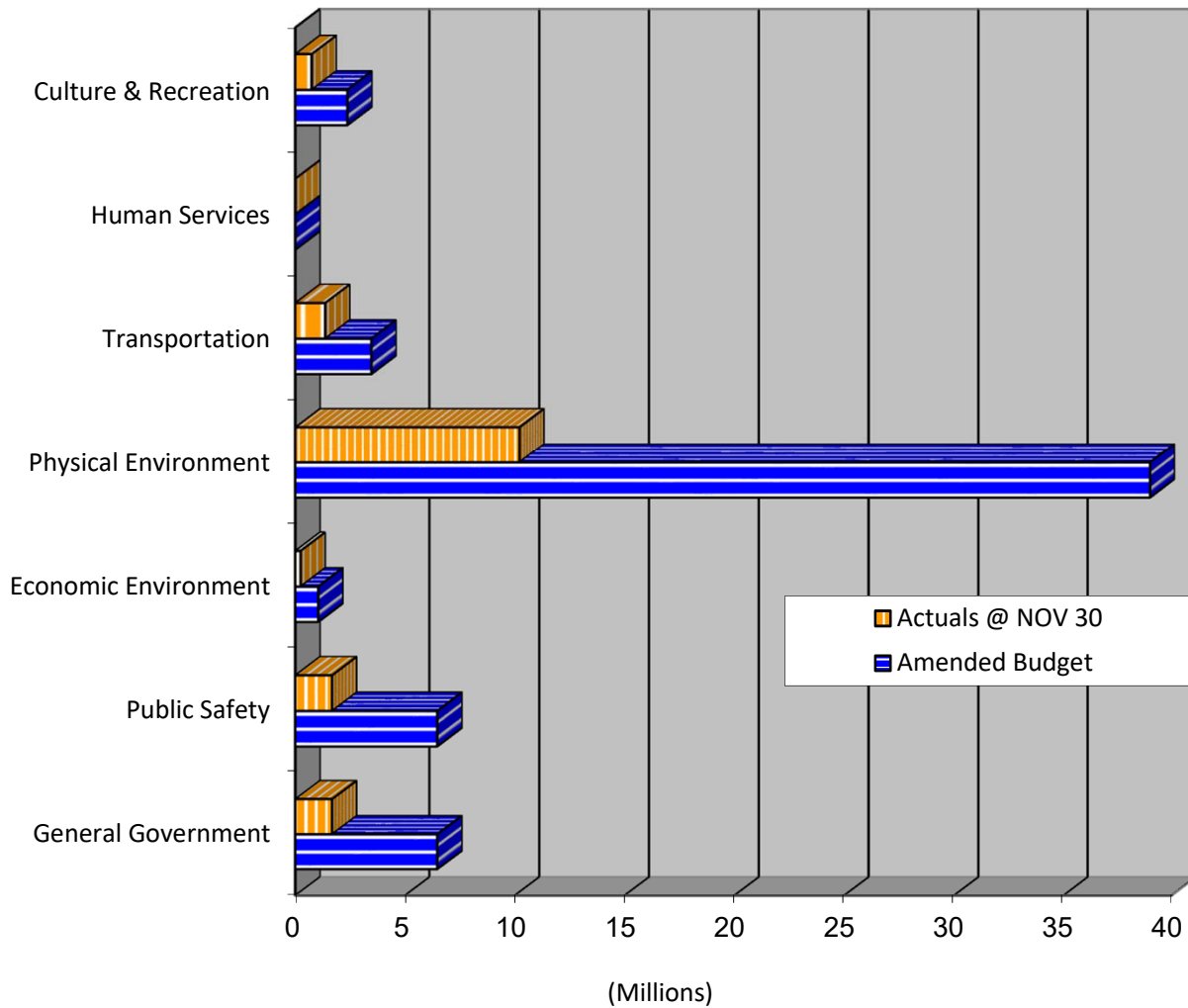
Overall, City expenditures and encumbrances are at 26% of budget for the period. The Personal Services category is at 18% of budget for the fiscal year. The Operating Expenditures category is at 36%, with encumbrances for legal and residential waste collection services of \$1.3M. Capital Outlay is at 40%, Debt Service is 72%, Grants & Aids is 66% and Non-Operating Expenditures are at 0%. Encumbrances for future expenditures account for 5.6% (aprox. \$3.8M) 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 26% of budget with General Government expenses at 26%, Public Safety at 26%, Economic Environment at 23%, Physical Environment at 26% (Enterprise Funds, Water Collection and Distribution & residential waste collection services), Transportation at 39%, Human Services at 0%, and Culture & Recreation at 31%.



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

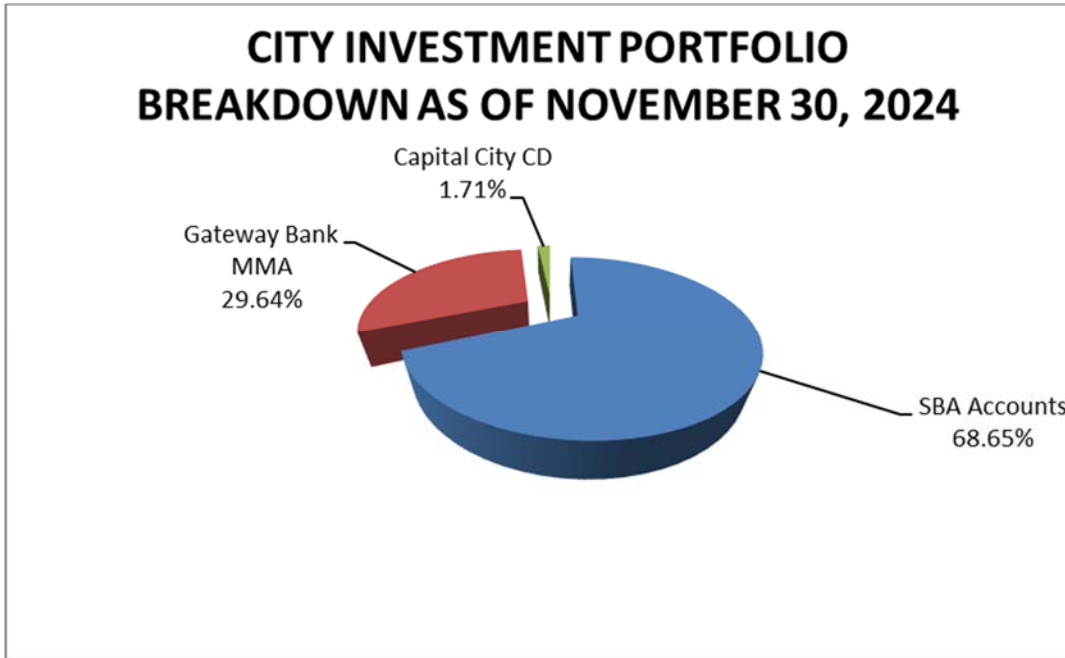
The Rate of Return on Investment refers to the benefits (the profits) to an investor or organization relative to the cost of the initial investment. It is similar to the rate of profit as a measure of profitability.

Conclusion

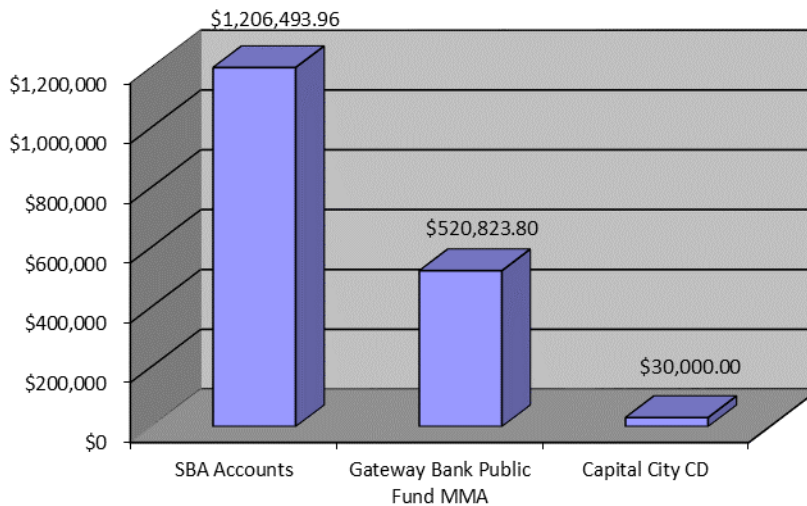
The City's cash and investments are pursuant to Section 218.415, Florida Statutes as well as the City's own adopted Investment Policy. To ensure that the City's funds are effectively managed, the Finance Director and other appropriate staff shall annually complete eight (8) hours of continuing professional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

INVESTMENTS AND CASH

As of November 30, 2024, the City's investment portfolio totaled **\$1,757,317.76**. 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, 2024



INVESTMENTS AND CASH

As of November 30, 2024, the City had cash holdings in several accounts with Capital City Bank, South State Bank (formerly CenterState Bank) and Renasant Bank (formerly Alarion & Heritage) that totaled **\$29,592,743.26**. Each bank account has a specific purpose. The accounts are listed as follows:

- Main Operating account: This account is for the City’s daily deposits (utility payments, grant revenue, etc.) and expenses (vendor payments, debt service payments, etc.).
- Payroll account: This account is for payroll-related expenses (salaries payable).
- Community Redevelopment Agency (CRA) account: This account is for deposits and expenses related to CRA activities.
- Police Forfeiture account: This account is for fines and forfeiture funds received by the Alachua Police Department. Expenditures from this account will not be permitted without Commission approval.
- Series 2016 Repayment: This account is intended to be utilized to make the annual Series 2016 Debt payments.
- Restricted Deposit account: This account is for utility customer deposits only.
- Explorer account: This account is for deposits and expenses related to Police Explorer activities.
- Heritage Oaks account: This account is for funds related to the completion of improvements to the Heritage Oaks subdivision Phase I.
- SRF Repayment Money Market account: This account is for the repayment of the State Revolving Fund (SRF) loan related to the construction of the waste water facility.
- ARPA Account: This account is for funds received from the Federal Government through the American Rescue Plan Act. Funds are intended to be used to make necessary investments in water infrastructure.

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

Bank Account	November Balance	Percentage of Total
Operating Account	\$23,538,822.22	79.54%
Payroll Account	\$7,861.99	0.03%
CRA Account	\$632,238.00	2.14%
Police Forfeiture Account	\$3,389.90	0.01%
Series 2016 Repayment Account	\$34,396.56	0.12%
Deposit Account	\$2,152,135.50	7.27%
Explorer Account	\$9,115.29	0.03%
Heritage Oaks Account	\$4,325.46	0.01%
SRF Repayment Account	\$79,447.75	0.27%
ARPA Account	\$3,131,010.59	10.58%
TOTAL	\$29,592,743.26	100.00%