

CITY OF ALACHUA



FISCAL ANALYSIS REPORT

FISCAL YEAR 2024-2025
THROUGH MARCH 31, 2025

MAY 5, 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 - 50.0%.**
- **Encumbrances: Funds committed for future expenses.**

ALL FUNDS SUMMARY



	FY 24/25 AMENDED BUDGET	PERCENT OF TOTAL BUDGET
GENERAL FUND	20,647,082	30.64%
SPECIAL REVENUE FUNDS	4,789,616	7.11%
DEBT SERVICE FUND	797,657	1.18%
CAPITAL PROJECTS FUNDS	40,414	0.06%
ENTERPRISE FUNDS	36,859,984	54.71%
INTERNAL SERVICE FUND	<u>4,243,960</u>	<u>6.30%</u>
	67,378,713	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)
 - Compliance & Risk Management
 - Building Inspections
 - Residential Waste Collection
 - Public Works
 - Police
 - Recreation & Culture

GENERAL FUND



- **Sources of Funding (79%) –**

- Current Revenues: \$ 12.0M (58%)
- Budgeted Balances: \$ 4.4M (21%)

- **Uses of Funding (60%) –**

- Expenses: \$ 10.0M (49%)
- Encumbrances: \$ 2.3M (11%)

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 (81%) –**

- Current Revenues: \$ 1.7M (35%)
- Budgeted Balances: \$ 2.2M (46%)

- **Uses of Funding (16%) –**

- Expenses: \$ 638K (13%)
- Encumbrances: \$ 142K (3%)

DEBT SERVICE FUND



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

DEBT SERVICE FUND



- **Sources of Funding (100%) –**

- Current Revenues: \$ 797K (100%)
- Budgeted Balances: \$ 1K (0%)

- **Uses of Funding (100%) –**

- Expenses: \$ 797K (100%)
- Encumbrances: \$ ----- (0%)

CAPITAL PROJECTS FUNDS



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

CAPITAL PROJECTS FUNDS



- **Sources of Funding (100%) –**

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

- **Uses of Funding (108%) –**

- Expenses: \$ 36K (89%)
- Encumbrances: \$ 7K (19%)

ENTERPRISE FUNDS



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

ENTERPRISE FUNDS



- **Sources of Funding (63%) –**

- Current Revenues: \$ 12.0M (33%)
- Budgeted Balances: \$ 10.9M (30%)

- **Uses of Funding (49%) –**

- Expenses: \$ 12.5M (34%)
- Encumbrances: \$ 5.4M (15%)

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 (100%) –**

- Current Revenues: \$ 2.3M (55%)
- Balances: \$ 1.9M (45%)

- **Uses of Funding (44%) –**

- Expenses: \$ 1.8M (42%)
- Encumbrances: \$ 112K (2%)

ALL FUNDS SUMMARY



- **Amended FY 24/25 Budget = \$ 67,378,713**

- **Sources of Funding (72%) –**
 - Current Revenues: \$ 28.8M (43%)
 - Budgeted Balances: \$ 19.5M (29%)

- **Uses of Funding (50%) –**
 - Expenses: \$ 31.2M (46%)
 - Encumbrances: \$ 2.6M (4%)

INVESTMENTS / CASH HOLDINGS



- **Investment portfolio total = \$ 1,776,607.14**
 - State Board of Administration (SBA) = \$ 1.2M
 - Money Market Account = \$ 522K
 - Certificate of Deposit = \$ 30K

- **Cash holdings total = \$ 33,170,035.03**
 - Operating Account = \$ 25.8M
 - CRA Account = \$ 1.2M
 - Customer Deposit Accounts = \$ 2.2M
 - Series 2016 Repayment Account = \$ 878K
 - SRF Money Market account = \$ 232K
 - ARPA Account = \$ 2.5M
 - Other Accounts = \$ 337K

CONCLUSION



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



**FINANCE AND ADMINISTRATIVE SERVICES
FISCAL ANALYSIS
FY 2024-2025
THROUGH MARCH 31, 2025**

TABLE OF CONTENTS

Introduction	I
General Fund Summary	1
General Fund Revenues	4
General Fund Expenditures by Major Category	5
Special Revenue Funds Summary	9
Special Revenue Funds Revenues	10
Special Revenue Funds Expenditures by Major Category	11
Debt Service Fund Summary	13
Debt Service Fund Revenues	14
Debt Service Fund Expenditures by Major Category	15
Capital Projects Funds Summary	16
Capital Projects Funds Revenues	17
Capital Projects Funds Expenditures by Major Category	18
Enterprise Funds Summary	19
Enterprise Funds Revenues	20
Enterprise Funds Expenditures by Major Category	21
Internal Service Fund Summary	22
Internal Service Fund Revenues	23
Internal Service Fund Expenditures by Major Category	24
All City Funds Summary	26
Revenues by Major Category All City Funds	27
Expenditures by Major Category All City Funds	28
Budget Performance by Function All City Funds	29
Investments and Cash	30

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 the major fund types (General Fund, Enterprise Funds, etc.), and then looks at all City Funds. This report is merely a snapshot that fairly represents the City's financial position at a given point in time. While materially accurate, these are unaudited figures.

Defining Revenue

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

Defining Expenditure

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

Defining Expenditure Function

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

Defining Fund Balance

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

Conclusion

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

**CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 31, 2025**

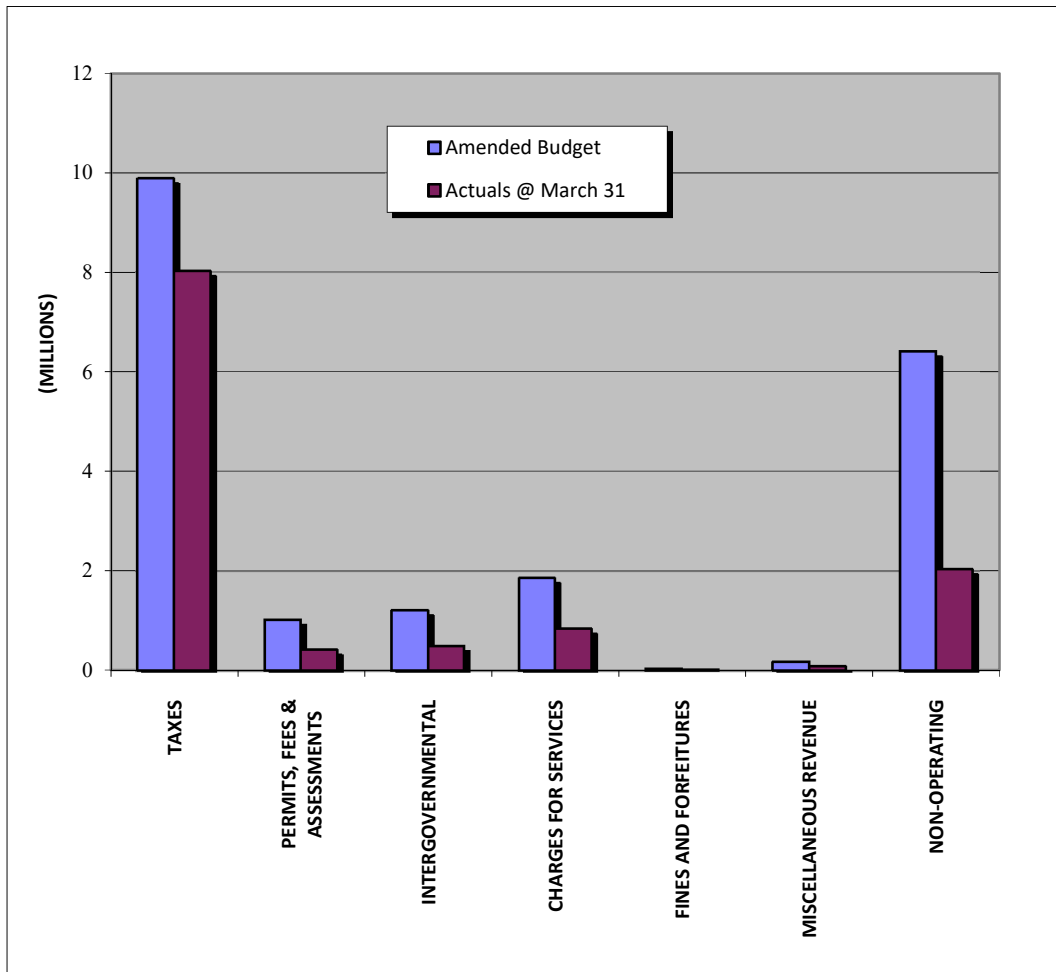
GENERAL FUND

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	8,030,826	81%
PERMITS, FEES & ASSESSMENTS	1,035,000	1,035,000	423,534	41%
INTERGOVERNMENTAL	1,213,334	1,213,334	503,432	41%
CHARGES FOR SERVICES	1,866,202	1,866,202	844,086	45%
FINES AND FORFEITURES	47,000	47,000	24,950	53%
MISCELLANEOUS REVENUE	187,200	187,200	98,655	53%
NON-OPERATING	6,416,121	6,416,121	2,036,087	32%
	20,647,082	20,647,082	11,961,570	58%
EXPENSES:				
GENERAL GOVERNMENT	8,135,052	7,975,071	4,543,381	57%
PUBLIC SAFETY	6,447,405	6,447,405	3,648,348	57%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	1,230,030	1,390,011	1,332,149	96%
TRANSPORTATION	3,426,503	3,426,503	2,058,167	60%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	1,408,092	1,408,092	768,983	55%
	20,647,082	20,647,082	12,351,028	60%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	10,370,935	10,370,935	4,952,683	48%
OPERATING EXPENDITURES	4,819,975	5,120,902	3,675,905	72%
CAPITAL OUTLAY	3,684,586	3,543,640	2,425,853	68%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	284,000	284,000	209,000	74%
NON-OPERATING	1,487,586	1,327,605	1,087,587	82%
POWER COSTS	0	0	0	0%
	20,647,082	20,647,082	12,351,028	60%

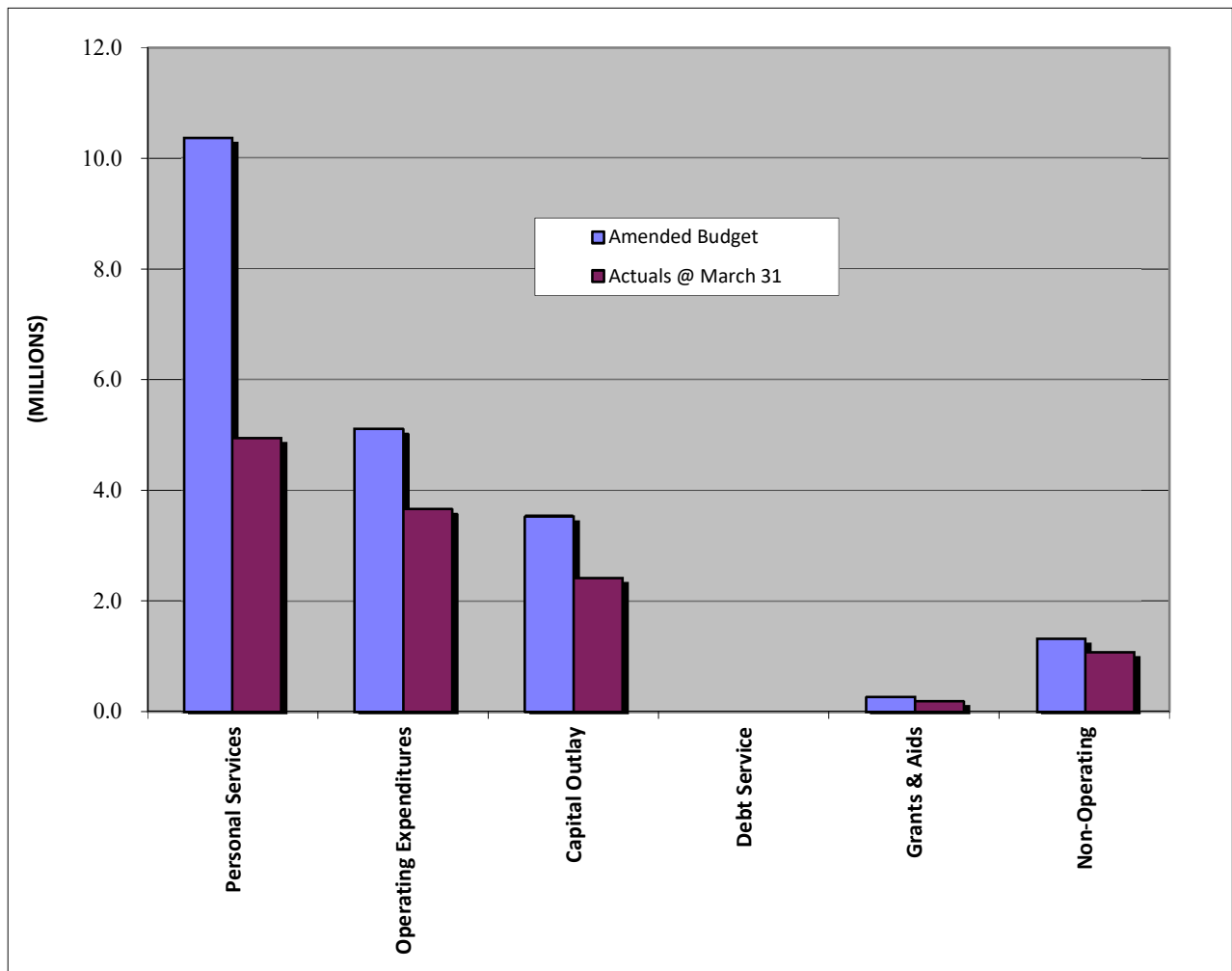
Revenues by Major Category General Fund

As of March 31, 2025, the City of Alachua has collected 58% of budgeted General Fund revenues. Tax collections are at 81%. These revenues include property taxes, local option fuel taxes, utility taxes, and communication services taxes and account for approx. \$10.0M, or just under half, of the General Fund annual budgeted revenues. Permits, Fees & Assessments are at 41%. The Intergovernmental Revenues are at 41%. Charges for Services are at 45%, Fines & Forfeitures are at 53%, Miscellaneous Revenues are at 53% and Non-Operating Revenues are at 32%.



Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 60%. Personal Services are at 48% with Operating Expenditures at 72%. The Capital Outlay category is at 68%, Grants & Aids are 74% and Non-Operating expenditures are at 82%. Encumbrances for legal and residential waste collection account for 6% of the expense line total (\$787K).



CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 31, 2025

GENERAL FUND REVENUES

<u>REVENUE SOURCE</u>	<u>FY 24/25 APPROVED BUDGET</u>	<u>FY 24/25 AMENDED BUDGET</u>	<u>YEAR TO DATE FY 24/25</u>	<u>PERCENT COLLECTED</u>
<u>TAXES</u>				
AD VALOREM TAXES	7,667,200	7,667,200	6,898,515	90%
LOCAL OPTION FUEL TAXES	328,025	328,025	151,488	46%
UTILITY SERVICES TAXES	1,500,000	1,500,000	792,548	53%
COMMUNICATIONS SERVICES TAXES	337,000	337,000	138,753	41%
LOCAL BUSINESS TAXES	50,000	50,000	49,522	99%
SUBTOTAL	9,882,225	9,882,225	8,030,826	81%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
BUILDING PERMITS	550,000	550,000	226,720	41%
FRANCHISE FEES	485,000	485,000	196,814	41%
SUBTOTAL	1,035,000	1,035,000	423,534	41%
<u>INTERGOVERNMENTAL REVENUE</u>				
STATE-SHARED REVENUES	1,213,334	1,213,334	498,432	41%
GRANTS	0	0	5,000	0%
SUBTOTAL	1,213,334	1,213,334	503,432	41%
<u>CHARGES FOR SERVICES</u>				
GENERAL GOVERNMENT	93,150	93,150	47,465	51%
PUBLIC SAFETY	334,874	334,874	133,482	40%
PHYSICAL ENVIRONMENT	1,267,200	1,267,200	631,369	50%
TRANSPORTATION	51,978	51,978	0	0%
CULTURE & RECREATION	119,000	119,000	31,770	27%
OTHER CHARGES FOR SVCS	0	0	0	0%
SUBTOTAL	1,866,202	1,866,202	844,086	45%
<u>FINES & FORFEITURES</u>				
FINES & FORFEITURES	47,000	47,000	24,759	53%
OTHER FINES & FORFEITURES	0	0	191	NA+
SUBTOTAL	47,000	47,000	24,950	53%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	160,000	160,000	75,737	47%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	27,200	27,200	22,918	84%
SUBTOTAL	187,200	187,200	98,655	53%
<u>NON-OPERATING</u>				
CONTRIBUTIONS FROM ENTERPRISE	2,000,000	2,000,000	2,000,000	100%
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	2,036,087	32%
GENERAL FUND	20,647,082	20,647,082	11,961,570	58%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 31, 2025

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
CITY COMMISSION						
PERSONAL SERVICES	129,019	57,629	45%	0	0%	45%
OPERATING EXPENDITURES	30,002	17,799	59%	0	0%	59%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	159,021	75,428	47%	0	0%	47%
CITY MANAGER'S OFFICE						
PERSONAL SERVICES	854,653	422,363	49%	0	0%	49%
OPERATING EXPENDITURES	65,692	22,624	34%	0	0%	34%
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	444,987	48%	0	0%	48%
DEPUTY CITY CLERK						
PERSONAL SERVICES	178,295	89,534	50%	0	0%	50%
OPERATING EXPENDITURES	87,238	42,084	48%	0	0%	48%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	265,533	131,618	50%	0	0%	50%
CITY ATTORNEY						
OPERATING EXPENDITURES	321,059	204,421	64%	95,295	30%	93%
TOTAL EXPENDITURES	321,059	204,421	64%	95,295	30%	93%
INFORMATION & TECHNOLOGY SERVICES						
PERSONAL SERVICES	245,238	114,004	46%	0	0%	46%
OPERATING EXPENDITURES	170,068	70,610	42%	59,536	35%	77%
CAPITAL OUTLAY	125,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	540,306	184,614	34%	59,536	11%	45%
FINANCE						
PERSONAL SERVICES	658,168	328,945	50%	0	0%	50%
OPERATING EXPENDITURES	119,416	68,174	57%	7,250	6%	63%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	777,584	397,119	51%	7,250	1%	52%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 31, 2025

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	148,800	49%	0	0%	49%
OPERATING EXPENDITURES	76,512	24,454	32%	3,250	4%	36%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	377,877	173,254	46%	3,250	1%	47%
<u>FACILITIES MAINTENANCE</u>						
PERSONAL SERVICES	712,042	323,563	45%	0	0%	45%
OPERATING EXPENDITURES	262,932	135,943	52%	24,479	9%	61%
CAPITAL OUTLAY	367,898	137,957	37%	69,500	19%	56%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,342,872	597,463	44%	93,979	7%	51%
<u>GRANTS & CONTRACTS</u>						
PERSONAL SERVICES	0	0	0%	0	0%	0%
OPERATING EXPENDITURES	73,890	5,781	8%	10,215	14%	22%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	73,890	5,781	8%	10,215	14%	22%
<u>CP&D-PLANNING & DEVELOPMENT</u>						
PERSONAL SERVICES	650,464	312,729	48%	0	0%	48%
OPERATING EXPENDITURES	119,956	23,539	20%	32,540	27%	47%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	770,420	336,268	44%	32,540	4%	48%
<u>COMPLIANCE & RISK MANAGEMENT</u>						
PERSONAL SERVICES	476,342	204,083	43%	0	0%	43%
OPERATING EXPENDITURES	50,693	14,704	29%	0	0%	29%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	527,035	218,787	42%	0	0%	42%
<u>CP&D-BEAUTIFICATION BOARD</u>						
OPERATING EXPENDITURES	37,000	5,109	14%	12,160	33%	47%
TOTAL EXPENDITURES	37,000	5,109	14%	12,160	33%	47%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 31, 2025

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	30,159	22%	52,970	38%	60%
CAPITAL OUTLAY	98,000	0	0%	74,591	0%	0%
GRANTS & AIDS	284,000	209,000	74%	0	0%	74%
NON-OPERATING	1,327,605	1,087,587	82%	0	0%	82%
TOTAL EXPENDITURES	1,862,129	1,326,746	71%	127,561	7%	78%
PS-SOLID WASTE DISPOSAL						
OPERATING EXPENDITURES	1,390,011	640,882	46%	691,267	50%	96%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,390,011	640,882	46%	691,267	50%	96%
PS-PUBLIC WORKS						
PERSONAL SERVICES	748,804	305,422	41%	0	0%	41%
OPERATING EXPENDITURES	441,626	92,893	21%	92,058	21%	42%
CAPITAL OUTLAY	2,236,073	964,082	43%	603,712	27%	70%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,426,503	1,362,397	40%	695,770	20%	60%
BUILDING INSPECTIONS						
PERSONAL SERVICES	436,605	87,180	20%	0	0%	20%
OPERATING EXPENDITURES	73,625	53,982	73%	85,987	117%	190%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	510,230	141,162	28%	85,987	17%	45%
APD-PATROL & ADMIN						
PERSONAL SERVICES	3,776,903	2,072,200	55%	0	0%	55%
OPERATING EXPENDITURES	887,145	372,621	42%	199,131	22%	64%
CAPITAL OUTLAY	716,669	481,238	67%	87,246	12%	79%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	5,380,717	2,926,059	54%	286,377	5%	60%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 31, 2025

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	183,789	38%	0	0%	38%
OPERATING EXPENDITURES	24,486	5,959	24%	0	0%	24%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	504,458	189,748	38%	0	0%	38%
<u>APD-SCHOOL CROSSING GUARDS</u>						
OPERATING EXPENDITURES	47,000	19,015	40%	0	0%	40%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	47,000	19,015	40%	0	0%	40%
<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	302,442	43%	0	0%	43%
OPERATING EXPENDITURES	699,101	330,767	47%	128,247	18%	66%
CAPITAL OUTLAY	0	7,527	NA-	0	0%	NA-
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,408,092	640,736	46%	128,247	9%	55%
GENERAL FUND	20,647,082	10,021,594	49%	2,329,434	11%	60%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 31, 2025**

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	599,879	39%
PERMITS, FEES & ASSESSMENTS	9,800	9,800	47,550	485%
INTERGOVERNMENTAL REVENUE	705,820	705,820	715,464	101%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	4,900	4,900	1,824	37%
MISCELLANEOUS REVENUE	48,350	63,350	42,035	66%
NON-OPERATING	2,478,318	2,478,318	290,930	12%
	4,774,616	4,789,616	1,697,682	35%
EXPENSES:				
GENERAL GOVERNMENT	2,733,491	2,733,491	27,459	1%
PUBLIC SAFETY	13,315	13,315	0	0%
ECONOMIC ENVIRONMENT	1,041,399	1,041,399	328,814	32%
PHYSICAL ENVIRONMENT	27,000	27,000	13,352	49%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	959,411	974,411	409,643	42%
	4,774,616	4,789,616	779,268	16%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	100,167	100,167	50,936	51%
OPERATING EXPENDITURES	739,806	751,032	326,085	43%
CAPITAL OUTLAY	3,879,643	3,883,417	396,117	10%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	25,000	25,000	6,130	25%
NON-OPERATING	30,000	30,000	0	0%
	4,774,616	4,789,616	779,268	16%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 31, 2025

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	599,879	39%
SUBTOTAL	1,527,428	1,527,428	599,879	39%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
OTHER CHARGES AND FEES	0	0	40,312	NA+
SPECIAL ASSESSMENTS	9,800	9,800	7,238	74%
SUBTOTAL	9,800	9,800	47,550	485%
<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	342,976	103%
PAYMENTS FROM LOCAL UNITS (FOR CRA)	372,487	372,487	372,488	100%
SUBTOTAL	705,820	705,820	715,464	101%
<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	1,824	37%
SUBTOTAL	4,900	4,900	1,824	37%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	23,350	23,350	16,995	73%
RENTALS AND LEASES	25,000	25,000	10,040	40%
CONTRIBUTIONS AND DONATIONS	0	15,000	15,000	100%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	48,350	63,350	42,035	66%
<u>NON-OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN	290,929	290,929	290,930	100%
USE OF FUND BALANCE/UNDERCOLLECTION	2,187,389	2,187,389	0	0%
SUBTOTAL	2,478,318	2,478,318	290,930	12%
SPECIAL REVENUE FUNDS	4,774,616	4,789,616	1,697,682	35%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 31, 2025

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	27,459	8%	0	0%	8%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	350,444	27,459	8%	0	0%	8%
<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	5,326	31%	8,026	47%	79%
NON OPERATING	10,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	27,000	5,326	20%	8,026	30%	49%
<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	24,376	NA-	0	0%	NA-
CAPITAL OUTLAY	957,946	367,867	38%	17,400	2%	40%
TOTAL EXPENDITURES	957,946	392,243	41%	17,400	2%	43%
<u>DONATION FUND</u>						
OPERATING EXPENDITURES	16,465	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	16,465	0	0%	0	0%	0%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 31, 2025

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	50,936	51%	0	0%	51%
OPERATING EXPENDITURES	353,808	152,026	43%	108,872	31%	74%
CAPITAL OUTLAY	542,424	3,595	1%	7,255	1%	2%
DEBT SERVICE	0	0	0%	0	0%	0%
AIDS TO PRIVATE ORGANIZATIONS	25,000	6,130	25%	0	0%	25%
NON OPERATING	20,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,041,399	212,687	20%	116,127	11%	32%
SPECIAL REVENUE FUNDS	4,789,616	637,715	13%	141,553	3%	16%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 31, 2025**

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	23	NA+
NON-OPERATING	797,657	797,657	796,657	100%
	<u>797,657</u>	<u>797,657</u>	<u>796,680</u>	<u>100%</u>
EXPENSES:				
GENERAL GOVERNMENT	797,657	797,657	796,656	100%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	0	0	0	0%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	<u>797,657</u>	<u>797,657</u>	<u>796,656</u>	<u>100%</u>
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	0	0	0	0%
CAPITAL OUTLAY	0	0	0	0%
DEBT SERVICE	797,657	797,657	796,656	100%
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>796,656</u>	<u>100%</u>

**CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 31, 2025**

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	23	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	0	23	NA+
<u>NON OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFER IN-GF	796,657	796,657	796,657	100%
FUND BALANCE & UNDER COLLECTION	1,000	1,000	0	0%
SUBTOTAL	797,657	797,657	796,657	100%
DEBT SERVICE FUND	797,657	797,657	796,680	100%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 31, 2025

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	796,656	100%	0	0%	100%
TOTAL EXPENDITURES	796,657	796,656	100%	0	0%	100%
DEBT SERVICE FUND	797,657	796,656	100%	0	0%	100%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 31, 2025**

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	43,587	121%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	40,414	40,414	43,587	108%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	4,326	4,326	7,500	173%
CAPITAL OUTLAY	0	0	0	0%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	0	0	0	0%
NON-OPERATING	36,088	36,088	36,087	100%
POWER COSTS	0	0	0	0%
	40,414	40,414	43,587	108%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 31, 2025

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
 FOR THE PERIOD ENDING MARCH 31, 2025

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	36,087	100%	0	0%	100%
TOTAL EXPENDITURES	36,088	36,087	100%	0	0%	100%
<u>CDBG - ECONOMIC DEVELOPMENT</u>						
OPERATING EXPENDITURES	0	0	0%	7,500	NA-	NA-
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	0	0	0%	7,500	NA-	NA-
CAPITAL PROJECT FUNDS	40,414	36,087	89%	7,500	19%	108%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 31, 2025**

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	731,347	NA+
CHARGES FOR SERVICES	22,627,288	22,627,288	10,384,825	46%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	558,800	558,800	872,569	156%
NON-OPERATING	13,673,896	13,673,896	0	0%
	36,859,984	36,859,984	11,988,741	33%
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	17,884,980	49%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	36,859,984	36,859,984	17,884,980	49%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	2,948,108	2,948,108	1,267,727	43%
OPERATING EXPENDITURES	2,711,702	2,711,702	1,626,339	60%
CAPITAL OUTLAY	14,431,061	14,431,061	7,078,974	49%
DEBT SERVICE	791,308	791,308	562,529	71%
GRANTS AND AIDS	0	0	9,270	NA-
NON-OPERATING	7,572,805	7,572,805	4,311,180	57%
POWER COSTS	8,405,000	8,405,000	3,028,961	36%
	36,859,984	36,859,984	17,884,980	49%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 31, 2025

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	21,000	NA+
FEDERAL GRANTS	0	0	710,347	NA+
SUBTOTAL	0	0	731,347	NA+
<u>CHARGES FOR SERVICES</u>				
PHYSICAL ENVIRONMENT-ELECTRIC	16,460,061	16,460,061	6,565,386	40%
PHYSICAL ENVIRONMENT-WATER	2,563,527	2,563,527	1,621,119	63%
PHYSICAL ENVIRONMENT-WASTEWATER	3,538,700	3,538,700	2,165,143	61%
PHYSICAL ENVIRONMENT-MOSQUITO	65,000	65,000	33,177	51%
SUBTOTAL	22,627,288	22,627,288	10,384,825	46%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	93,000	93,000	75,123	81%
RENTS & ROYALTIES	32,000	32,000	0	0%
OTHER MISCELLANEOUS REVENUE	433,800	433,800	797,446	184%
SUBTOTAL	558,800	558,800	872,569	156%
<u>NON-OPERATING</u>				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	2,736,625	2,736,625	0	0%
FUND BALANCE & UNDER COLLECTION	10,937,271	10,937,271	0	0%
SUBTOTAL	13,673,896	13,673,896	0	0%
ENTERPRISE FUNDS	36,859,984	36,859,984	11,988,741	33%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 31, 2025

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	812,376	42%	0	0%	42%
OPERATING EXPENDITURES	930,013	441,875	48%	332,107	36%	83%
CAPITAL OUTLAY	4,774,483	1,051,449	22%	123,625	3%	25%
DEBT SERVICE	0	0	0%	0	0%	0%
GRANTS & AIDS	0	9,270	NA-	0	0%	NA-
NON-OPERATING	5,831,705	2,795,080	48%	0	0%	48%
POWER COSTS	8,405,000	3,028,961	36%	0	0%	36%
TOTAL EXPENDITURES	21,852,984	8,139,011	37%	455,732	2%	39%
<u>WATER UTILITY</u>						
PERSONAL SERVICES	338,682	131,910	39%	0	0%	39%
OPERATING EXPENDITURES	545,250	130,030	24%	31,277	6%	30%
CAPITAL OUTLAY	6,799,538	1,031,290	15%	4,375,388	64%	80%
DEBT SERVICE	166,982	166,929	100%	0	0%	100%
NON-OPERATING	1,012,634	912,634	90%	0	0%	90%
TOTAL EXPENDITURES	8,863,086	2,372,793	27%	4,406,665	50%	76%
<u>WASTEWATER UTILITY</u>						
PERSONAL SERVICES	685,493	322,098	47%	0	0%	47%
OPERATING EXPENDITURES	1,194,681	330,616	28%	355,629	30%	57%
CAPITAL OUTLAY	2,857,040	364,165	13%	133,057	5%	17%
DEBT SERVICE	624,326	395,600	63%	0	0%	63%
NON-OPERATING	680,357	580,357	85%	0	0%	85%
TOTAL EXPENDITURES	6,041,897	1,992,836	33%	488,686	8%	41%
<u>MOSQUITO CONTROL</u>						
PERSONAL SERVICES	12,150	1,343	11%	0	0%	11%
OPERATING EXPENDITURES	41,758	4,805	12%	0	0%	12%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	48,109	23,109	48%	0	0%	48%
TOTAL EXPENDITURES	102,017	29,257	29%	0	0%	29%
ENTERPRISE FUNDS	36,859,984	12,533,897	34%	5,351,083	15%	49%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 31, 2025**

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	330	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	27,403	228%
NON-OPERATING	4,231,960	4,231,960	2,311,180	55%
	4,243,960	4,243,960	2,338,913	55%
EXPENSES:				
GENERAL GOVERNMENT	3,367,184	3,367,184	1,579,486	47%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	876,776	876,776	308,162	35%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	4,243,960	4,243,960	1,887,648	44%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	2,707,844	2,707,844	1,178,870	44%
OPERATING EXPENDITURES	1,021,209	1,021,209	354,236	35%
CAPITAL OUTLAY	95,000	95,000	74,636	79%
DEBT SERVICE	279,907	279,907	279,906	100%
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	1,887,648	44%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 31, 2025

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	330	NA+
SUBTOTAL	0	0	330	NA+
<u>INTERGOVERNMENTAL REVENUE</u>				
OTHER FEDERAL GRANTS	0	0	0	0%
SUBTOTAL	0	0	0	0%
<u>CHARGES FOR SERVICES</u>				
OTHER MISCELLANEOUS CHARGES	0	0	0	0%
SUBTOTAL	0	0	0	0%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	12,000	12,000	15,778	131%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	11,625	NA+
SUBTOTAL	12,000	12,000	27,403	228%
<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	2,311,180	100%
FUND BALANCE & UNDER COLLECTION	1,920,780	1,920,780	0	0%
SUBTOTAL	4,231,960	4,231,960	2,311,180	55%
INTERNAL SERVICE FUND	4,243,960	4,243,960	2,338,913	55%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 31, 2025

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	193,479	52%	0	0%	52%
OPERATING EXPENDITURES	122,127	52,873	43%	50	0%	43%
CAPITAL OUTLAY	50,000	0	0%	37,347	75%	75%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	540,930	246,352	46%	37,397	7%	52%
<u>FAS / UTILITY BILLING</u>						
PERSONAL SERVICES	425,958	202,366	48%	0	0%	48%
OPERATING EXPENDITURES	178,589	86,975	49%	7,250	4%	53%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	604,547	289,341	48%	7,250	1%	49%
<u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u>						
PERSONAL SERVICES	1,184,336	451,171	38%	0	0%	38%
OPERATING EXPENDITURES	289,819	77,905	27%	24,126	8%	35%
CAPITAL OUTLAY	45,000	0	0%	37,289	83%	83%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,519,155	529,076	35%	61,415	4%	39%
<u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u>						
PERSONAL SERVICES	145,447	78,049	54%	0	0%	54%
OPERATING EXPENDITURES	38,670	9,595	25%	0	0%	25%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	184,117	87,644	48%	0	0%	48%
<u>ISF - HUMAN RESOURCES</u>						
PERSONAL SERVICES	46,709	22,984	49%	0	0%	49%
OPERATING EXPENDITURES	777	389	50%	0	0%	50%
TOTAL EXPENDITURES	47,486	23,373	49%	0	0%	49%
<u>ISF - FAS / INFORMATION</u>						
PERSONAL SERVICES	37,042	17,417	47%	0	0%	47%
OPERATING EXPENDITURES	14,000	315	2%	0	0%	2%
TOTAL EXPENDITURES	51,042	17,732	35%	0	0%	35%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MARCH 31, 2025

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	213,404	43%	0	0%	43%
OPERATING EXPENDITURES	377,227	88,683	24%	6,075	2%	25%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	876,776	302,087	34%	6,075	1%	35%
<u>DEBT SERVICE FUND - SERIES 2016</u>						
DEBT SERVICE	279,907	279,906	100%	0	0%	100%
TOTAL EXPENDITURES	279,907	279,906	100%	0	0%	100%
<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	1,775,511	42%	112,137	3%	44%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MARCH 31, 2025**

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	8,630,705	76%
PERMITS, FEES & ASSESSMENTS	1,044,800	1,044,800	471,414	45%
INTERGOVERNMENTAL	1,919,154	1,919,154	1,950,243	102%
CHARGES FOR SERVICES	24,493,490	24,493,490	11,228,911	46%
FINES AND FORFEITURES	51,900	51,900	26,774	52%
MISCELLANEOUS REVENUE	806,350	821,350	1,040,685	127%
NON-OPERATING	27,638,366	27,638,366	5,434,854	20%
	67,363,713	67,378,713	28,783,586	43%

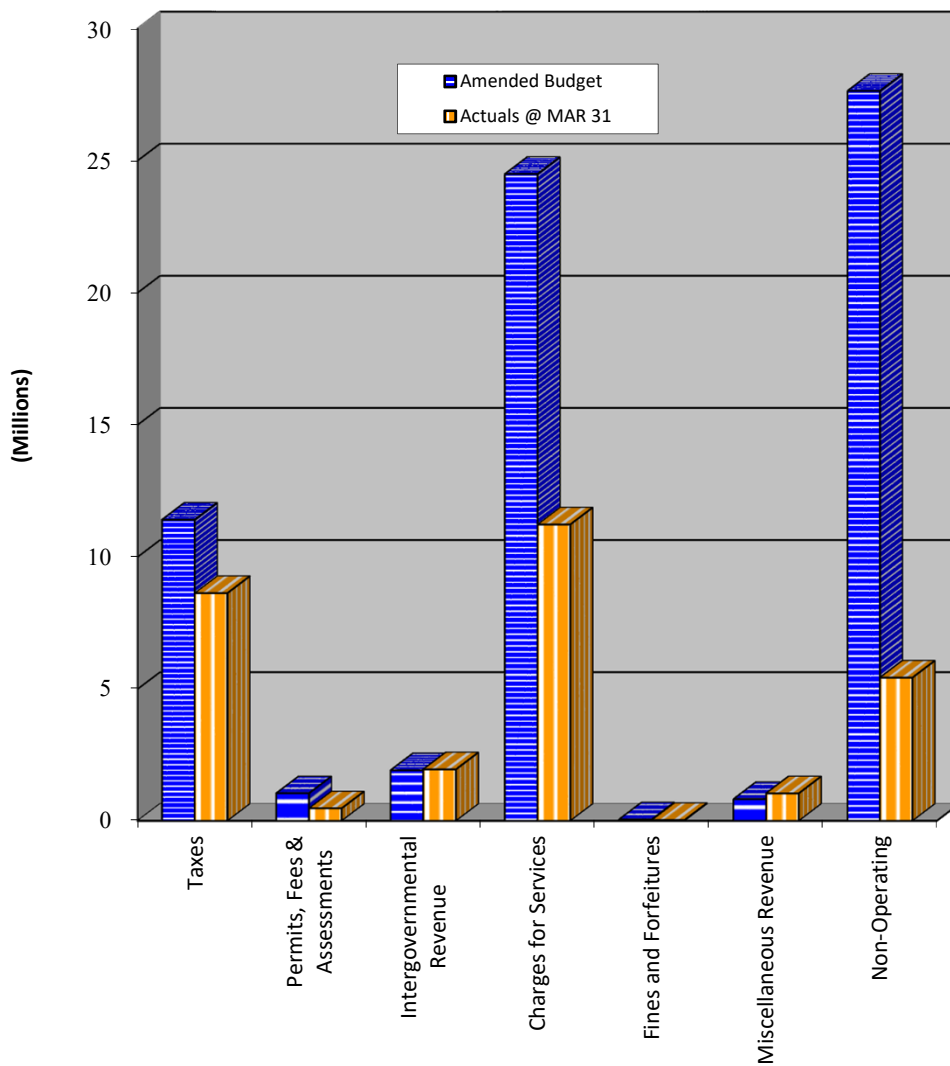
EXPENSES:				
GENERAL GOVERNMENT	15,033,384	14,873,403	6,946,982	56%
PUBLIC SAFETY	6,460,720	6,460,720	3,648,348	56%
ECONOMIC ENVIRONMENT	1,041,399	1,041,399	328,814	32%
PHYSICAL ENVIRONMENT	38,998,116	39,158,097	19,538,643	50%
TRANSPORTATION	3,462,591	3,462,591	2,101,754	61%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	2,367,503	2,382,503	1,178,626	49%
	67,363,713	67,378,713	33,743,167	50%

MAJOR EXPENDITURE CATEGORIES:

PERSONAL SERVICES	16,127,054	16,127,054	7,450,216	46%
OPERATING EXPENDITURES	9,297,018	9,609,171	5,990,065	62%
CAPITAL OUTLAY	22,090,290	21,953,118	9,975,580	45%
DEBT SERVICE	1,868,872	1,868,872	1,639,091	88%
GRANTS & AIDS	309,000	309,000	224,400	73%
NON-OPERATING	9,266,479	9,106,498	5,434,854	60%
POWER COSTS	8,405,000	8,405,000	3,028,961	36%
	67,363,713	67,378,713	33,743,167	50%

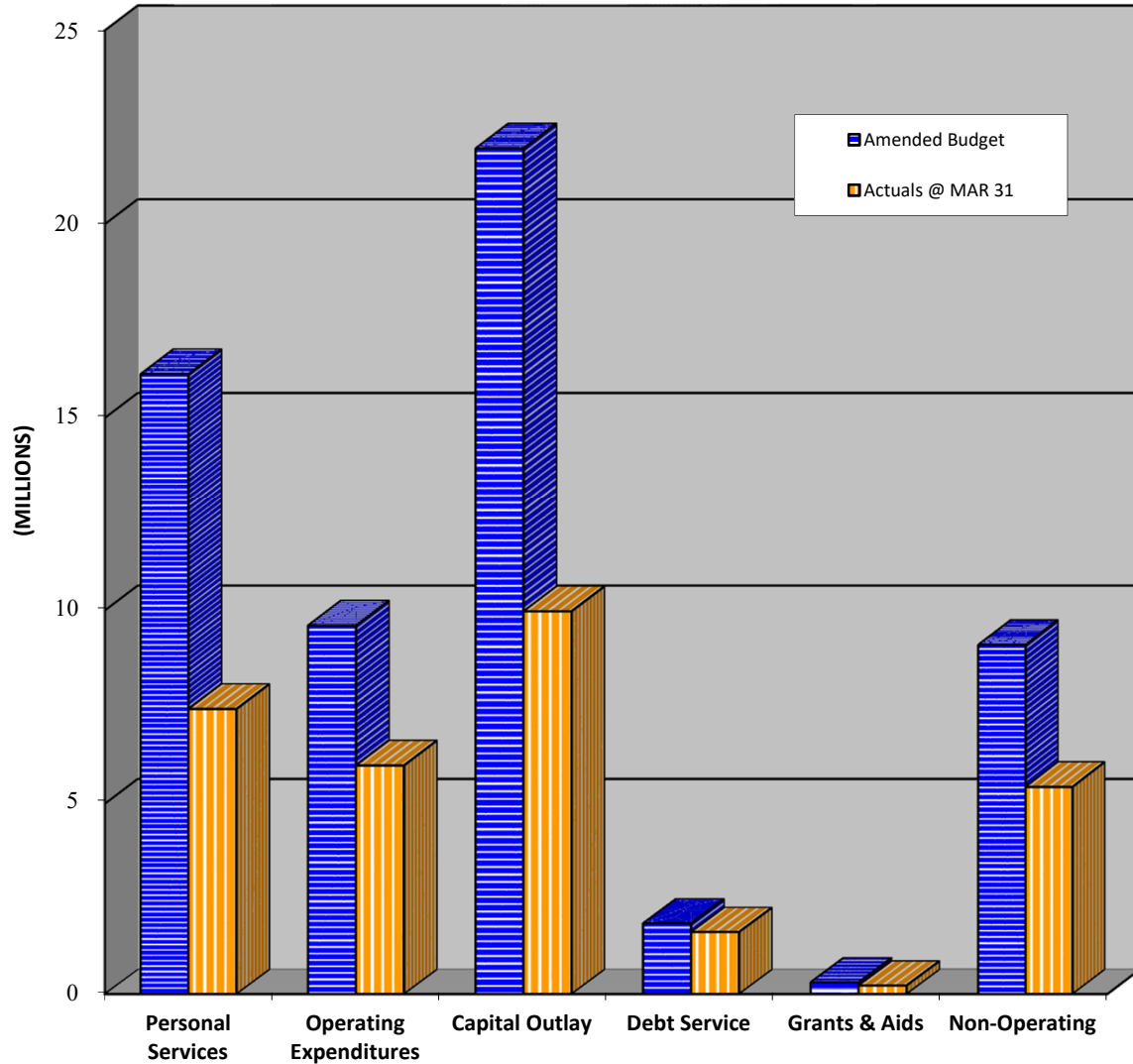
Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 43% of budget for the fiscal year. Taxes are at 76% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (45%); Intergovernmental Revenue (102%); Charges for Services (46%); Fines and Forfeitures (52%); Miscellaneous Revenue (127%); and Non-Operating Revenue (20%).



Expenditures by Major Category All City Funds

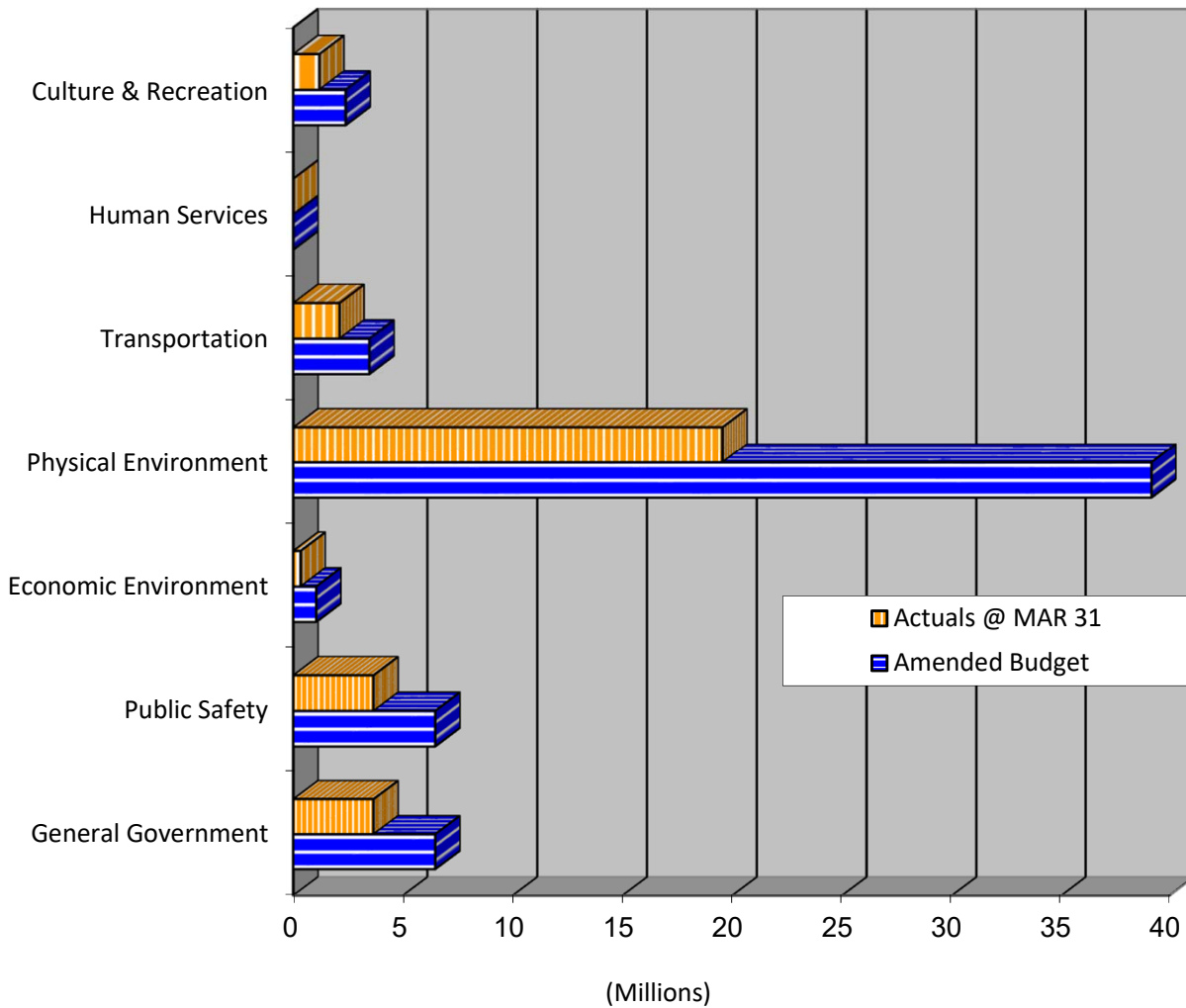
Overall, City expenditures and encumbrances are at 50% of budget for the period. The Personal Services category is at 46% of budget for the fiscal year. The Operating Expenditures category is at 62%, with encumbrances for legal and residential waste collection services of \$787K. Capital Outlay is at 45%, Debt Service is 88%, Grants & Aids is 73% and Non-Operating Expenditures are at 60%. Encumbrances for future expenditures account for 3.8% (aprox. \$2.6M) of the budget total.



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

Budget Performance by Function All City Funds

Overall, expenditures are at 50% of budget with General Government expenses at 56%, Public Safety at 56%, Economic Environment at 32%, Physical Environment at 50% (Enterprise Funds, Water Collection and Distribution & residential waste collection services), Transportation at 61%, Human Services at 0%, and Culture & Recreation at 49%.



INVESTMENTS AND CASH

Purpose

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

Investment Objectives

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

Defining Principal

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

Defining of Portfolio

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

Defining Rate of Return on Investment

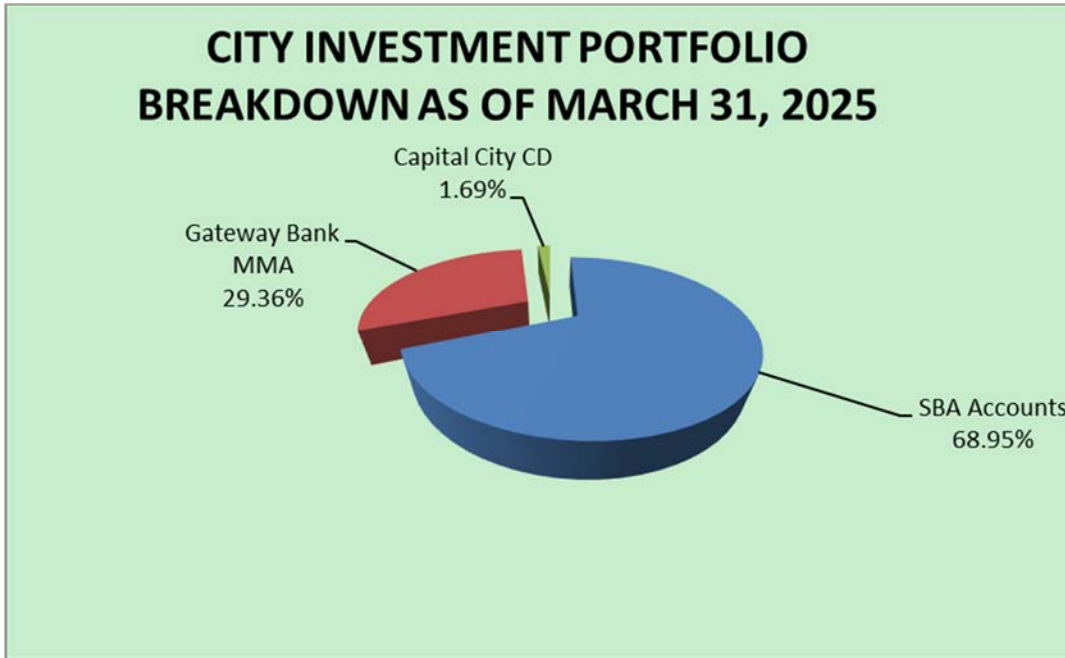
The Rate of Return on Investment refers to the benefits (the profits) to an investor or organization relative to the cost of the initial investment. It is similar to the rate of profit as a measure of profitability.

Conclusion

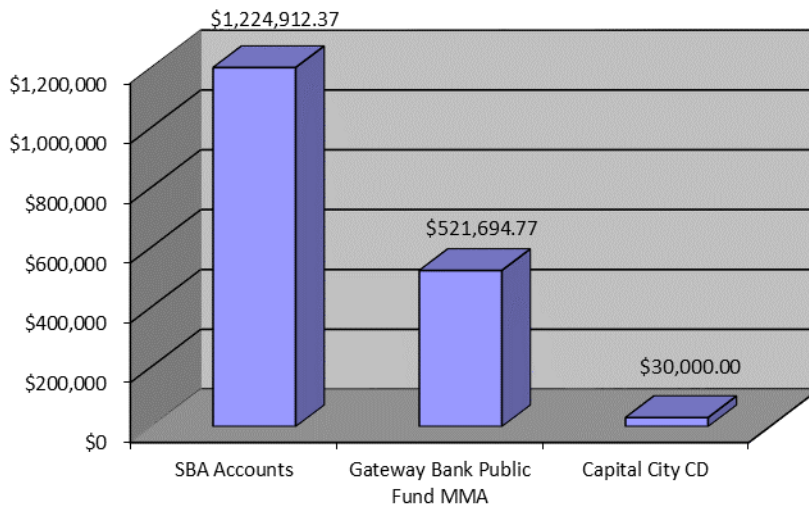
The City's cash and investments are pursuant to Section 218.415, Florida Statutes as well as the City's own adopted Investment Policy. To ensure that the City's funds are effectively managed, the Finance Director and other appropriate staff shall annually complete eight (8) hours of continuing professional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

INVESTMENTS AND CASH

As of March 31, 2025, the City's investment portfolio totaled **\$1,776,607.14**. The portfolio consists of: two State Board of Administration Investment Pool (SBA) accounts, one money market account and a certificate of deposit account. The graphs below illustrate the breakdown, by percentage, of each investment.



INVESTMENTS AS OF MARCH 31, 2025



INVESTMENTS AND CASH

As of March 31, 2025, 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 **\$33,170,035.03**. 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.
- Tara Baywood Surety Account: This account is for funds related to the completion of improvements related to Tara Baywood.

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

Bank Account	March Balance	Percentage of Total
Operating Account	\$25,823,108.37	77.85%
Payroll Account	\$275,461.21	0.83%
CRA Account	\$1,210,064.31	3.65%
Police Forfeiture Account	\$3,390.74	0.01%
Series 2016 Repayment Account	\$877,739.45	2.65%
Deposit Account	\$2,226,687.50	6.71%
Tara Baywood Surety Account	\$45,003.82	0.14%
Explorer Account	\$9,115.29	0.03%
Heritage Oaks Account	\$4,325.46	0.01%
SRF Repayment Account	\$231,730.81	0.70%
ARPA Account	\$2,463,408.07	7.43%
TOTAL	\$33,170,035.03	100.00%