

CITY OF ALACHUA



FISCAL ANALYSIS REPORT

FISCAL YEAR 2024-2025
THROUGH MAY 31, 2025

JUNE 23, 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 - 66.7%.**
- **Encumbrances: Funds committed for future expenses.**

ALL FUNDS SUMMARY



	FY 24/25 AMENDED BUDGET	PERCENT OF TOTAL BUDGET
GENERAL FUND	20,673,002	30.67%
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	54.68%
INTERNAL SERVICE FUND	<u>4,243,960</u>	<u>6.30%</u>
	67,404,633	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 (86%) –**

- Current Revenues: \$ 13.5M (65%)
- Budgeted Balances: \$ 4.4M (21%)

- **Uses of Funding (71%) –**

- Expenses: \$ 13.1M (63%)
- Encumbrances: \$ 1.5M (7%)

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 (89%) –**

- Current Revenues: \$ 2.1M (43%)
- Budgeted Balances: \$ 2.2M (46%)

- **Uses of Funding (30%) –**

- Expenses: \$ 751K (16%)
- Encumbrances: \$ 702K (15%)

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 (76%) –**

- Current Revenues: \$ 16.8M (46%)
- Budgeted Balances: \$ 10.9M (30%)

- **Uses of Funding (55%) –**

- Expenses: \$ 15.9M (43%)
- Encumbrances: \$ 4.4M (12%)

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 (58%) –**

- Expenses: \$ 2.4M (56%)
- Encumbrances: \$ 73K (2%)

ALL FUNDS SUMMARY



- **Amended FY 24/25 Budget = \$ 67,404,633**

- **Sources of Funding (82%) –**
 - Current Revenues: \$ 35.5M (53%)
 - Budgeted Balances: \$ 19.5M (29%)

- **Uses of Funding (59%) –**
 - Expenses: \$ 37.4M (56%)
 - Encumbrances: \$ 2.3M (3%)

INVESTMENTS / CASH HOLDINGS



- **Investment portfolio total = \$ 1,786,231.10**
 - State Board of Administration (SBA) = \$ 1.2M
 - Money Market Account = \$ 522K
 - Certificate of Deposit = \$ 30K

- **Cash holdings total = \$ 31,671,600.62**
 - Operating Account = \$ 25.5M
 - CRA Account = \$ 1.1M
 - Customer Deposit Accounts = \$ 2.2M
 - Series 2016 Repayment Account = \$ 878K
 - SRF Money Market account = \$ 79K
 - ARPA Account = \$ 1.7M
 - Other Accounts = \$ 70K

CONCLUSION



- **Revenues and Expenses**
- **FY 2025-2026 Budget**



City of
ALACHUA
the good life community

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

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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 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 MAY 31, 2025**

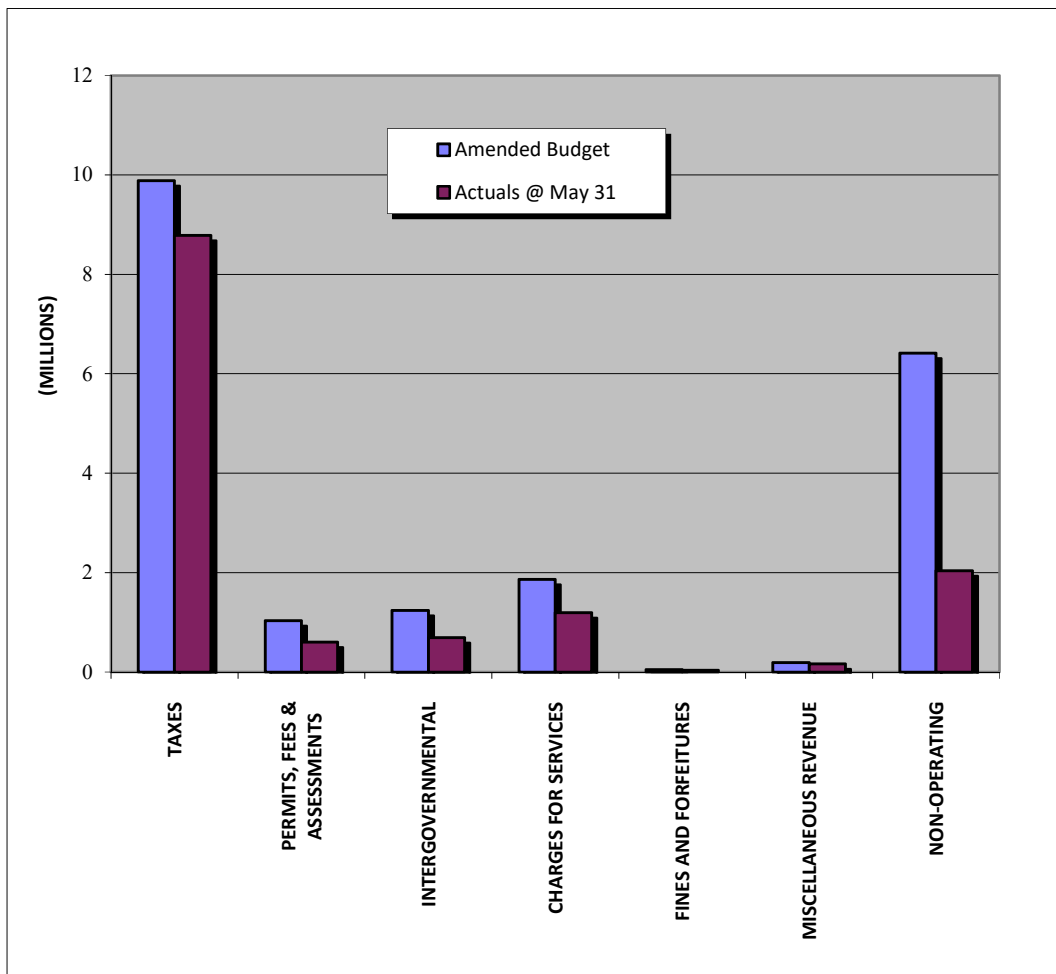
GENERAL FUND

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	8,782,920	89%
PERMITS, FEES & ASSESSMENTS	1,035,000	1,035,000	600,577	58%
INTERGOVERNMENTAL	1,213,334	1,239,254	693,880	56%
CHARGES FOR SERVICES	1,866,202	1,866,202	1,193,912	64%
FINES AND FORFEITURES	47,000	47,000	37,053	79%
MISCELLANEOUS REVENUE	187,200	187,200	164,280	88%
NON-OPERATING	6,416,121	6,416,121	2,036,087	32%
	20,647,082	20,673,002	13,508,709	65%
EXPENSES:				
GENERAL GOVERNMENT	8,135,052	7,975,071	5,411,554	68%
PUBLIC SAFETY	6,447,405	6,473,325	4,709,862	73%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	1,230,030	1,390,011	1,332,150	96%
TRANSPORTATION	3,426,503	3,426,503	2,201,892	64%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	1,408,092	1,408,092	981,444	70%
	20,647,082	20,673,002	14,636,902	71%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	10,370,935	10,370,935	6,663,762	64%
OPERATING EXPENDITURES	4,819,975	5,192,758	4,164,164	80%
CAPITAL OUTLAY	3,684,586	3,497,704	2,506,889	72%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	284,000	284,000	214,500	76%
NON-OPERATING	1,487,586	1,327,605	1,087,587	82%
POWER COSTS	0	0	0	0%
	20,647,082	20,673,002	14,636,902	71%

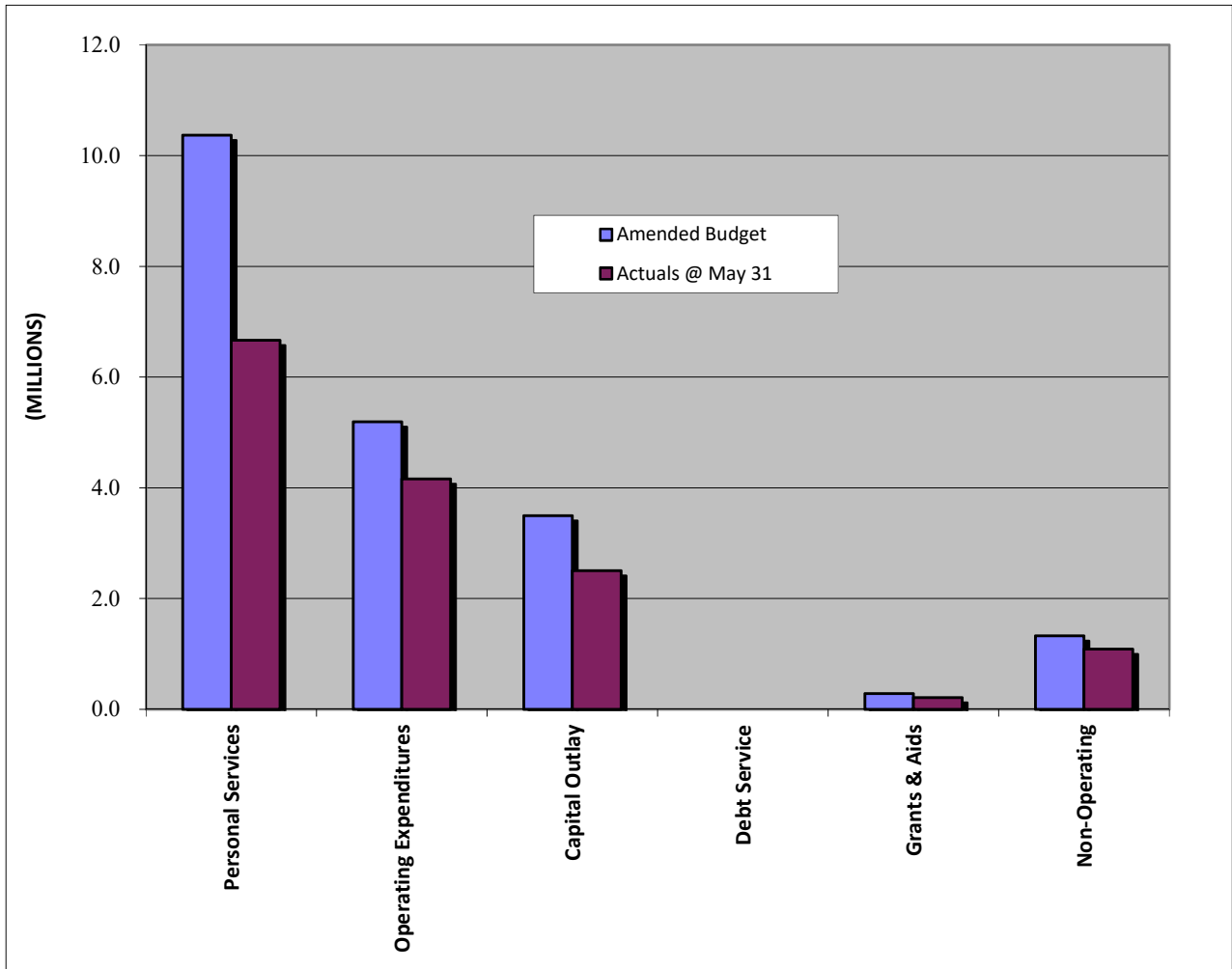
Revenues by Major Category General Fund

As of May 31, 2025, the City of Alachua has collected 65% of budgeted General Fund revenues. Tax collections are at 89%. 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 58%. The Intergovernmental Revenues are at 56%. Charges for Services are at 64%, Fines & Forfeitures are at 79%, Miscellaneous Revenues are at 88% and Non-Operating Revenues are at 32%.



Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 71%. Personal Services are at 64% with Operating Expenditures at 80%. The Capital Outlay category is at 72%, Grants & Aids are 76% and Non-Operating expenditures are at 82%. Encumbrances for legal and residential waste collection account for 4% of the expense line total (\$590K).



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

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	7,380,171	96%
LOCAL OPTION FUEL TAXES	328,025	328,025	210,441	64%
UTILITY SERVICES TAXES	1,500,000	1,500,000	944,693	63%
COMMUNICATIONS SERVICES TAXES	337,000	337,000	197,521	59%
LOCAL BUSINESS TAXES	50,000	50,000	50,094	100%
SUBTOTAL	9,882,225	9,882,225	8,782,920	89%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
BUILDING PERMITS	550,000	550,000	327,472	60%
FRANCHISE FEES	485,000	485,000	273,105	56%
SUBTOTAL	1,035,000	1,035,000	600,577	58%
<u>INTERGOVERNMENTAL REVENUE</u>				
STATE-SHARED REVENUES	1,213,334	1,213,334	688,880	57%
GRANTS	0	25,920	5,000	0%
SUBTOTAL	1,213,334	1,239,254	693,880	56%
<u>CHARGES FOR SERVICES</u>				
GENERAL GOVERNMENT	93,150	93,150	54,450	58%
PUBLIC SAFETY	334,874	334,874	163,437	49%
PHYSICAL ENVIRONMENT	1,267,200	1,267,200	847,242	67%
TRANSPORTATION	51,978	51,978	51,978	100%
CULTURE & RECREATION	119,000	119,000	76,805	65%
OTHER CHARGES FOR SVCS	0	0	0	0%
SUBTOTAL	1,866,202	1,866,202	1,193,912	64%
<u>FINES & FORFEITURES</u>				
FINES & FORFEITURES	47,000	47,000	34,168	73%
OTHER FINES & FORFEITURES	0	0	2,885	NA+
SUBTOTAL	47,000	47,000	37,053	79%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	160,000	160,000	108,251	68%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	27,200	27,200	56,029	206%
SUBTOTAL	187,200	187,200	164,280	88%
<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	20,673,002	13,508,709	65%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	82,161	64%	0	0%	64%
OPERATING EXPENDITURES	30,002	19,326	64%	0	0%	64%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	159,021	101,487	64%	0	0%	64%
CITY MANAGER'S OFFICE						
PERSONAL SERVICES	854,653	578,145	68%	0	0%	68%
OPERATING EXPENDITURES	65,692	31,129	47%	885	1%	49%
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	609,274	66%	885	0%	66%
DEPUTY CITY CLERK						
PERSONAL SERVICES	178,295	124,670	70%	0	0%	70%
OPERATING EXPENDITURES	87,238	59,398	68%	0	0%	68%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	265,533	184,068	69%	0	0%	69%
CITY ATTORNEY						
OPERATING EXPENDITURES	321,059	228,630	71%	96,087	30%	101%
TOTAL EXPENDITURES	321,059	228,630	71%	96,087	30%	101%
INFORMATION & TECHNOLOGY SERVICES						
PERSONAL SERVICES	245,238	158,008	64%	0	0%	64%
OPERATING EXPENDITURES	195,068	146,106	75%	6,920	4%	78%
CAPITAL OUTLAY	100,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	540,306	304,114	56%	6,920	1%	58%
FINANCE						
PERSONAL SERVICES	658,168	450,742	68%	0	0%	68%
OPERATING EXPENDITURES	119,416	87,762	73%	885	1%	74%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	777,584	538,504	69%	885	0%	69%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	206,032	68%	0	0%	68%
OPERATING EXPENDITURES	76,512	40,248	53%	0	0%	53%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	377,877	246,280	65%	0	0%	65%
<u>FACILITIES MAINTENANCE</u>						
PERSONAL SERVICES	712,042	444,646	62%	0	0%	62%
OPERATING EXPENDITURES	262,932	183,006	70%	17,629	7%	76%
CAPITAL OUTLAY	367,898	207,447	56%	9	0%	56%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,342,872	835,099	62%	17,638	1%	64%
<u>GRANTS & CONTRACTS</u>						
PERSONAL SERVICES	0	0	0%	0	0%	0%
OPERATING EXPENDITURES	73,890	6,240	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	6,240	8%	10,215	14%	22%
<u>CP&D-PLANNING & DEVELOPMENT</u>						
PERSONAL SERVICES	650,464	371,413	57%	0	0%	57%
OPERATING EXPENDITURES	119,956	35,457	30%	34,692	29%	58%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	770,420	406,870	53%	34,692	5%	57%
<u>COMPLIANCE & RISK MANAGEMENT</u>						
PERSONAL SERVICES	476,342	271,273	57%	0	0%	57%
OPERATING EXPENDITURES	50,693	17,751	35%	885	2%	37%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	527,035	289,024	55%	885	0%	55%
<u>CP&D-BEAUTIFICATION BOARD</u>						
OPERATING EXPENDITURES	37,000	9,011	24%	8,650	23%	48%
TOTAL EXPENDITURES	37,000	9,011	24%	8,650	23%	48%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	84,183	61%	15,235	11%	72%
CAPITAL OUTLAY	98,000	0	0%	74,591	0%	0%
GRANTS & AIDS	284,000	214,500	76%	0	0%	76%
NON-OPERATING	1,327,605	1,087,587	82%	0	0%	82%
TOTAL EXPENDITURES	1,862,129	1,386,270	74%	89,826	5%	79%
PS-SOLID WASTE DISPOSAL						
OPERATING EXPENDITURES	1,390,011	838,387	60%	493,763	36%	96%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,390,011	838,387	60%	493,763	36%	96%
PS-PUBLIC WORKS						
PERSONAL SERVICES	748,804	427,562	57%	0	0%	57%
OPERATING EXPENDITURES	441,626	170,912	39%	35,624	8%	47%
CAPITAL OUTLAY	2,236,073	1,286,296	58%	281,498	13%	70%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,426,503	1,884,770	55%	317,122	9%	64%
BUILDING INSPECTIONS						
PERSONAL SERVICES	436,605	110,008	25%	0	0%	25%
OPERATING EXPENDITURES	73,625	59,180	80%	153,052	208%	288%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	510,230	169,188	33%	153,052	30%	63%
APD-PATROL & ADMIN						
PERSONAL SERVICES	3,776,903	2,759,581	73%	0	0%	73%
OPERATING EXPENDITURES	934,001	486,337	52%	186,524	20%	72%
CAPITAL OUTLAY	695,733	649,521	93%	0	0%	93%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	5,406,637	3,895,439	72%	186,524	3%	75%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	260,274	54%	0	0%	54%
OPERATING EXPENDITURES	24,486	17,175	70%	0	0%	70%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	504,458	277,449	55%	0	0%	55%
<u>APD-SCHOOL CROSSING GUARDS</u>						
OPERATING EXPENDITURES	47,000	28,210	60%	0	0%	60%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	47,000	28,210	60%	0	0%	60%
<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	419,247	59%	0	0%	59%
OPERATING EXPENDITURES	699,101	454,986	65%	99,684	14%	79%
CAPITAL OUTLAY	0	7,527	NA-	0	0%	NA-
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,408,092	881,760	63%	99,684	7%	70%
GENERAL FUND	20,673,002	13,120,074	63%	1,516,828	7%	71%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MAY 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	914,748	60%
PERMITS, FEES & ASSESSMENTS	9,800	9,800	47,986	490%
INTERGOVERNMENTAL REVENUE	705,820	705,820	717,376	102%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	4,900	4,900	2,528	52%
MISCELLANEOUS REVENUE	48,350	63,350	105,154	166%
NON-OPERATING	2,478,318	2,478,318	290,930	12%
	4,774,616	4,789,616	2,078,722	43%
EXPENSES:				
GENERAL GOVERNMENT	2,733,491	2,733,491	28,241	1%
PUBLIC SAFETY	13,315	13,315	1,116	8%
ECONOMIC ENVIRONMENT	1,041,399	1,041,399	940,081	90%
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	466,522	48%
	4,774,616	4,789,616	1,449,312	30%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	100,167	100,167	67,942	68%
OPERATING EXPENDITURES	739,806	751,032	402,048	54%
CAPITAL OUTLAY	3,879,643	3,883,417	976,817	25%
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	1,452,937	30%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	914,748	60%
SUBTOTAL	1,527,428	1,527,428	914,748	60%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
OTHER CHARGES AND FEES	0	0	40,312	NA+
SPECIAL ASSESSMENTS	9,800	9,800	7,674	78%
SUBTOTAL	9,800	9,800	47,986	490%
<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	344,888	103%
PAYMENTS FROM LOCAL UNITS (FOR CRA)	372,487	372,487	372,488	100%
SUBTOTAL	705,820	705,820	717,376	102%
<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	2,528	52%
SUBTOTAL	4,900	4,900	2,528	52%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	23,350	23,350	24,814	106%
RENTALS AND LEASES	25,000	25,000	15,040	60%
CONTRIBUTIONS AND DONATIONS	0	15,000	15,000	100%
OTHER MISCELLANEOUS REVENUE	0	0	50,300	NA+
SUBTOTAL	48,350	63,350	105,154	166%
<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	2,078,722	43%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	1,116	12%	0	0%	12%
TOTAL EXPENDITURES	9,000	1,116	12%	0	0%	12%
<u>TREE BANK FUND</u>						
OPERATING EXPENDITURES	350,444	28,241	8%	0	0%	8%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	350,444	28,241	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	7,101	42%	6,251	37%	79%
NON OPERATING	10,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	27,000	7,101	26%	6,251	23%	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	24,587	NA-	47,918	NA-	NA-
CAPITAL OUTLAY	957,946	394,017	41%	0	0%	41%
TOTAL EXPENDITURES	957,946	418,604	44%	47,918	5%	49%
<u>DONATION FUND</u>						
OPERATING EXPENDITURES	16,465	3,625	22%	0	0%	22%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	16,465	3,625	22%	0	0%	22%

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
CRA FUND						
PERSONAL SERVICES	100,167	67,942	68%	0	0%	68%
OPERATING EXPENDITURES	353,808	207,529	59%	75,680	21%	80%
CAPITAL OUTLAY	542,424	10,850	2%	571,950	105%	107%
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	292,451	28%	647,630	62%	90%
SPECIAL REVENUE FUNDS	4,789,616	751,138	16%	701,799	15%	30%

**CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	52	NA+
NON-OPERATING	797,657	797,657	796,657	100%
	<u>797,657</u>	<u>797,657</u>	<u>796,709</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 MAY 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	52	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	0	52	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	796,709	100%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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 MAY 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%
	<u>40,414</u>	<u>40,414</u>	<u>0</u>	<u>0%</u>
EXPENSES:				
GENERAL GOVERNMENT	0	0	0	0%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	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%
	<u>40,414</u>	<u>40,414</u>	<u>43,587</u>	<u>108%</u>
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%
	<u>40,414</u>	<u>40,414</u>	<u>43,587</u>	<u>108%</u>

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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 MAY 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
HERITAGE OAKS						
OPERATING EXPENSES	4,326	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	4,326	0	0%	0	0%	0%
CDBG - NEIGHBORHOOD REVITALIZATION						
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%
CDBG - ECONOMIC DEVELOPMENT						
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 MAY 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	1,504,699	NA+
CHARGES FOR SERVICES	22,627,288	22,627,288	14,160,205	63%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	558,800	558,800	1,148,444	206%
NON-OPERATING	13,673,896	13,673,896	0	0%
	36,859,984	36,859,984	16,813,348	46%
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	20,306,359	55%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	36,859,984	36,859,984	20,306,359	55%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	2,948,108	2,948,108	1,722,592	58%
OPERATING EXPENDITURES	2,711,702	2,711,702	1,914,662	71%
CAPITAL OUTLAY	14,431,061	14,431,061	7,441,498	52%
DEBT SERVICE	791,308	791,308	791,201	100%
GRANTS AND AIDS	0	0	12,692	NA-
NON-OPERATING	7,572,805	7,572,805	4,311,180	57%
POWER COSTS	8,405,000	8,405,000	4,112,534	49%
	36,859,984	36,859,984	20,306,359	55%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	30,000	NA+
FEDERAL GRANTS	0	0	1,474,699	NA+
SUBTOTAL	0	0	1,504,699	NA+
<u>CHARGES FOR SERVICES</u>				
PHYSICAL ENVIRONMENT-ELECTRIC	16,460,061	16,460,061	8,794,266	53%
PHYSICAL ENVIRONMENT-WATER	2,563,527	2,563,527	2,269,341	89%
PHYSICAL ENVIRONMENT-WASTEWATER	3,538,700	3,538,700	3,052,058	86%
PHYSICAL ENVIRONMENT-MOSQUITO	65,000	65,000	44,540	69%
SUBTOTAL	22,627,288	22,627,288	14,160,205	63%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	93,000	93,000	102,142	110%
RENTS & ROYALTIES	32,000	32,000	32,621	102%
OTHER MISCELLANEOUS REVENUE	433,800	433,800	1,013,681	234%
SUBTOTAL	558,800	558,800	1,148,444	206%
<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	16,813,348	46%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	1,101,736	58%	0	0%	58%
OPERATING EXPENDITURES	930,013	611,305	66%	328,740	35%	101%
CAPITAL OUTLAY	4,774,483	1,383,786	29%	112,850	2%	31%
DEBT SERVICE	0	0	0%	0	0%	0%
GRANTS & AIDS	0	12,692	NA-	0	0%	NA-
NON-OPERATING	5,831,705	2,795,080	48%	0	0%	48%
POWER COSTS	8,405,000	4,112,534	49%	0	0%	49%
TOTAL EXPENDITURES	21,852,984	10,017,133	46%	441,590	2%	48%
<u>WATER UTILITY</u>						
PERSONAL SERVICES	338,682	180,045	53%	0	0%	53%
OPERATING EXPENDITURES	545,250	176,001	32%	24,483	4%	37%
CAPITAL OUTLAY	6,799,538	1,849,316	27%	3,584,954	53%	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	3,284,925	37%	3,609,437	41%	78%
<u>WASTEWATER UTILITY</u>						
PERSONAL SERVICES	685,493	433,483	63%	0	0%	63%
OPERATING EXPENDITURES	1,194,681	464,341	39%	303,995	25%	64%
CAPITAL OUTLAY	2,857,040	416,442	15%	94,150	3%	18%
DEBT SERVICE	624,326	624,272	100%	0	0%	100%
NON-OPERATING	680,357	580,357	85%	0	0%	85%
TOTAL EXPENDITURES	6,041,897	2,518,895	42%	398,145	7%	48%
<u>MOSQUITO CONTROL</u>						
PERSONAL SERVICES	12,150	7,328	60%	0	0%	60%
OPERATING EXPENDITURES	41,758	5,797	14%	0	0%	14%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	48,109	23,109	48%	0	0%	48%
TOTAL EXPENDITURES	102,017	36,234	36%	0	0%	36%
ENTERPRISE FUNDS	36,859,984	15,857,187	43%	4,449,172	12%	55%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MAY 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	385	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	34,294	286%
NON-OPERATING	4,231,960	4,231,960	2,311,180	55%
	4,243,960	4,243,960	2,345,859	55%
EXPENSES:				
GENERAL GOVERNMENT	3,367,184	3,367,184	2,028,330	60%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	876,776	876,776	433,930	49%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	4,243,960	4,243,960	2,462,260	58%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	2,707,844	2,707,844	1,606,670	59%
OPERATING EXPENDITURES	1,021,209	1,033,862	501,048	48%
CAPITAL OUTLAY	95,000	82,347	74,636	91%
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	2,462,260	58%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	385	NA+
SUBTOTAL	0	0	385	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	22,669	189%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	11,625	NA+
SUBTOTAL	12,000	12,000	34,294	286%
<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	2,345,859	55%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	261,863	71%	0	0%	71%
OPERATING EXPENDITURES	134,780	68,592	51%	665	0%	51%
CAPITAL OUTLAY	37,347	37,347	0%	0	0%	100%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	540,930	367,802	68%	665	0%	68%
<u>FAS / UTILITY BILLING</u>						
PERSONAL SERVICES	425,958	278,745	65%	0	0%	65%
OPERATING EXPENDITURES	178,589	113,117	63%	0	0%	63%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	604,547	391,862	65%	0	0%	65%
<u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u>						
PERSONAL SERVICES	1,184,336	622,999	53%	0	0%	53%
OPERATING EXPENDITURES	289,819	115,622	40%	24,342	8%	48%
CAPITAL OUTLAY	45,000	0	0%	37,289	83%	83%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,519,155	738,621	49%	61,631	4%	53%
<u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u>						
PERSONAL SERVICES	145,447	105,237	72%	0	0%	72%
OPERATING EXPENDITURES	38,670	22,265	58%	665	2%	59%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	184,117	127,502	69%	665	0%	70%
<u>ISF - HUMAN RESOURCES</u>						
PERSONAL SERVICES	46,709	31,831	68%	0	0%	68%
OPERATING EXPENDITURES	777	582	75%	0	0%	75%
TOTAL EXPENDITURES	47,486	32,413	68%	0	0%	68%
<u>ISF - FAS / INFORMATION</u>						
PERSONAL SERVICES	37,042	24,304	66%	0	0%	66%
OPERATING EXPENDITURES	14,000	2,959	21%	0	0%	21%
TOTAL EXPENDITURES	51,042	27,263	53%	0	0%	53%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING MAY 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	281,691	56%	0	0%	56%
OPERATING EXPENDITURES	377,227	142,621	38%	9,618	3%	40%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	876,776	424,312	48%	9,618	1%	49%
<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	2,389,681	56%	72,579	2%	58%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING MAY 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	9,697,668	85%
PERMITS, FEES & ASSESSMENTS	1,044,800	1,044,800	648,948	62%
INTERGOVERNMENTAL	1,919,154	1,945,074	2,915,955	150%
CHARGES FOR SERVICES	24,493,490	24,493,490	15,354,117	63%
FINES AND FORFEITURES	51,900	51,900	39,581	76%
MISCELLANEOUS REVENUE	806,350	821,350	1,452,224	177%
NON-OPERATING	27,638,366	27,638,366	5,434,854	20%
	67,363,713	67,404,633	35,543,347	53%

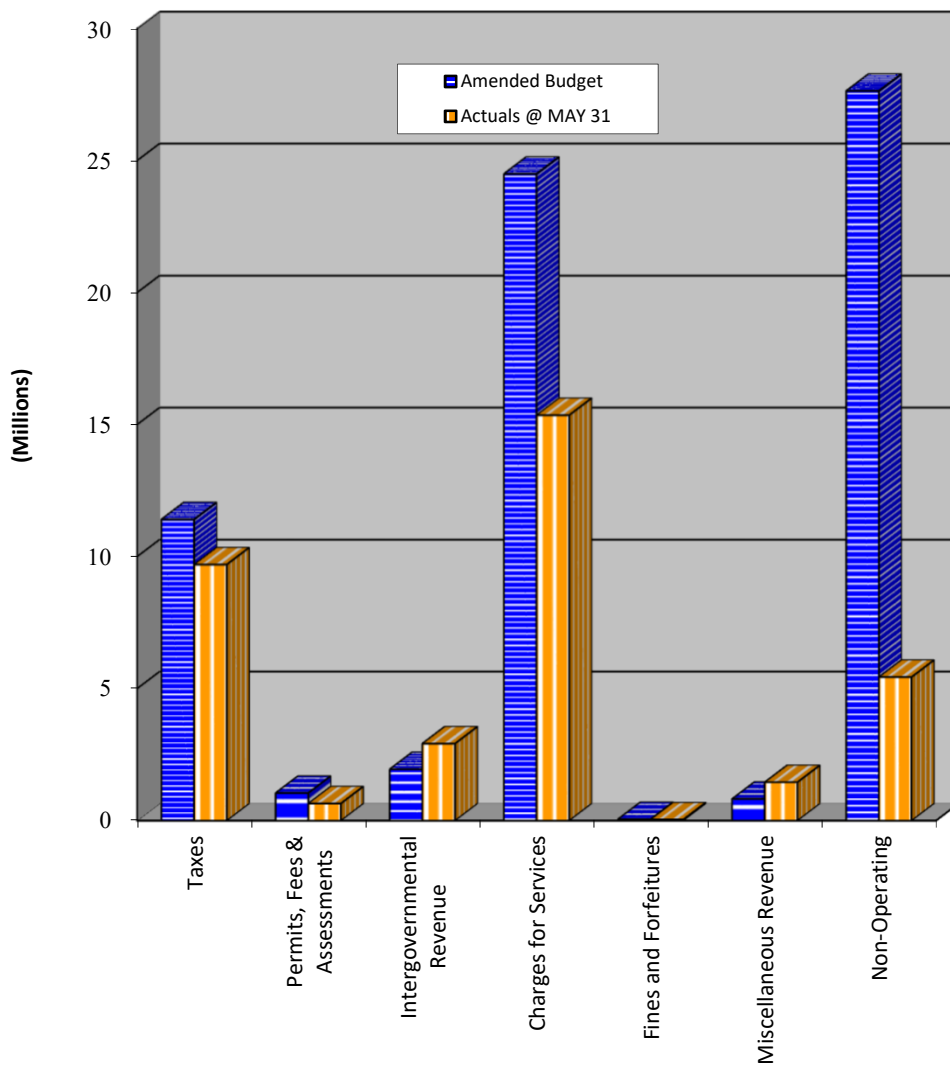
EXPENSES:				
GENERAL GOVERNMENT	15,033,384	14,873,403	8,264,781	73%
PUBLIC SAFETY	6,460,720	6,486,640	4,710,978	73%
ECONOMIC ENVIRONMENT	1,041,399	1,041,399	940,081	90%
PHYSICAL ENVIRONMENT	38,998,116	39,158,097	22,085,791	56%
TRANSPORTATION	3,462,591	3,462,591	2,245,479	65%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	2,367,503	2,382,503	1,447,966	61%
	67,363,713	67,404,633	39,695,076	59%

MAJOR EXPENDITURE CATEGORIES:

PERSONAL SERVICES	16,127,054	16,127,054	10,060,966	62%
OPERATING EXPENDITURES	9,297,018	9,693,680	6,989,422	72%
CAPITAL OUTLAY	22,090,290	21,894,529	10,999,840	50%
DEBT SERVICE	1,868,872	1,868,872	1,867,763	100%
GRANTS & AIDS	309,000	309,000	233,322	76%
NON-OPERATING	9,266,479	9,106,498	5,434,854	60%
POWER COSTS	8,405,000	8,405,000	4,112,534	49%
	67,363,713	67,404,633	39,698,701	59%

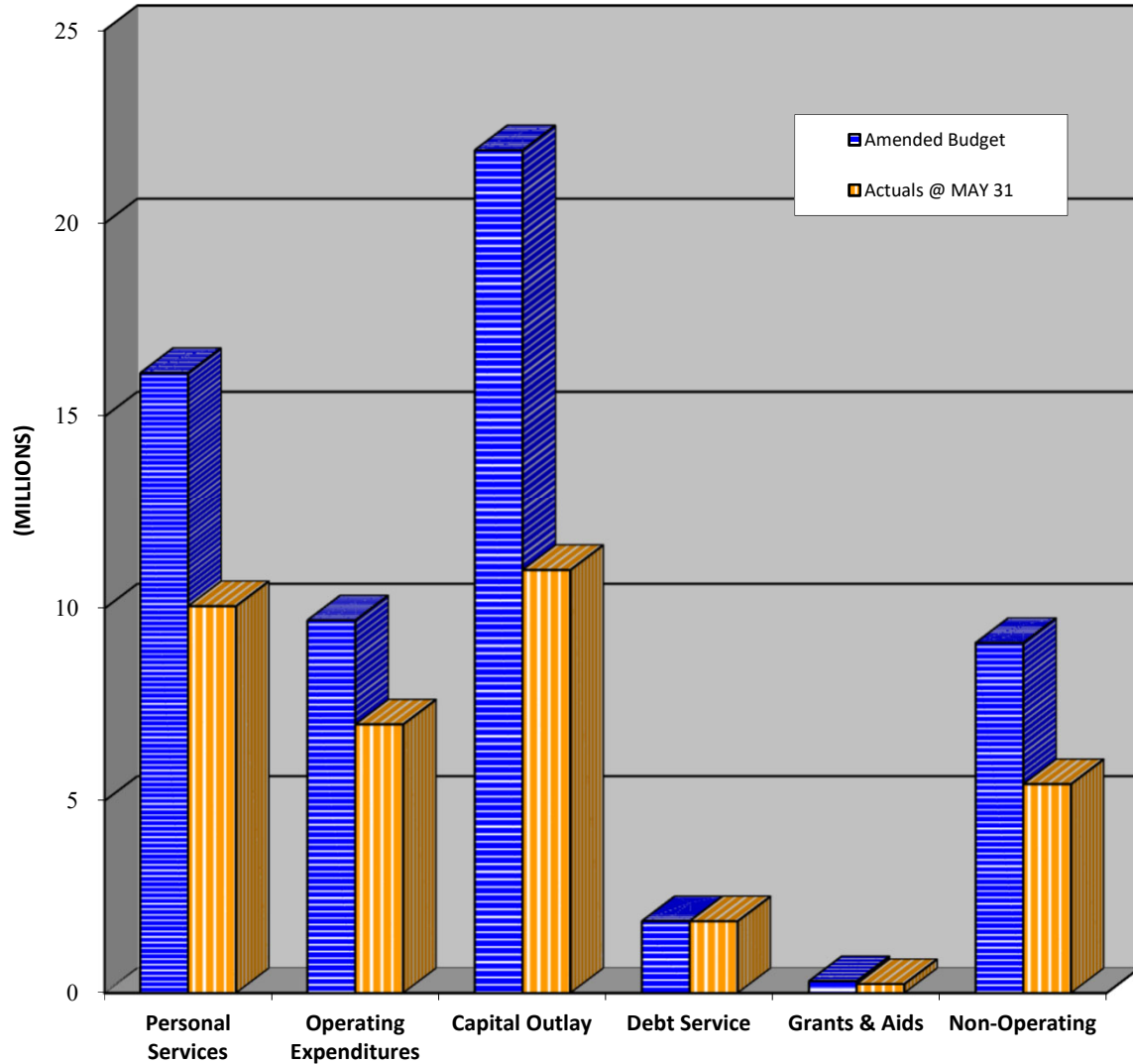
Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 53% of budget for the fiscal year. Taxes are at 85% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (62%); Intergovernmental Revenue (150%); Charges for Services (63%); Fines and Forfeitures (76%); Miscellaneous Revenue (177%); and Non-Operating Revenue (20%).



Expenditures by Major Category All City Funds

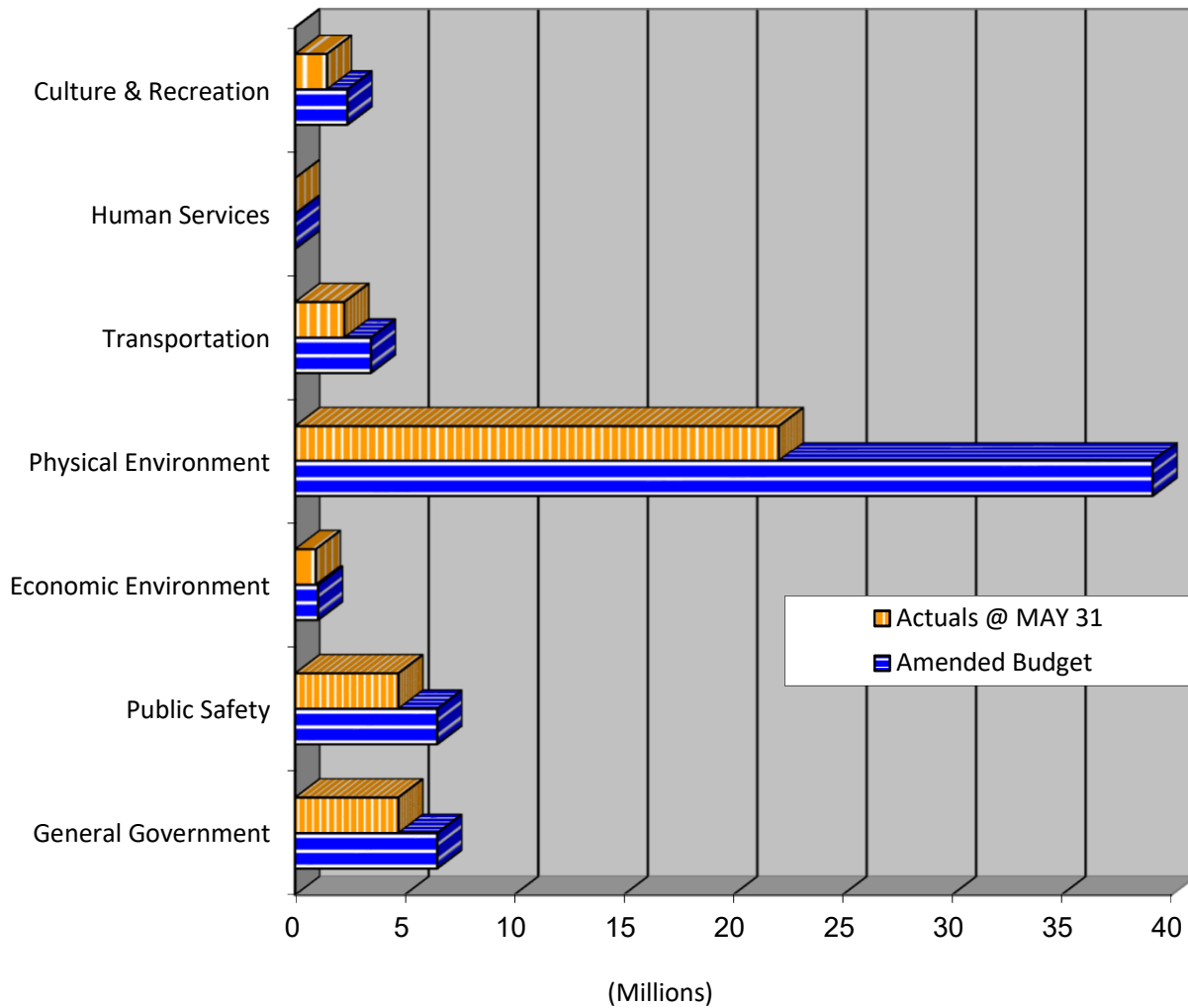
Overall, City expenditures and encumbrances are at 59% of budget for the period. The Personal Services category is at 62% of budget for the fiscal year. The Operating Expenditures category is at 72%, with encumbrances for legal and residential waste collection services of \$590K. Capital Outlay is at 50%, Debt Service is 100%, Grants & Aids is 76% and Non-Operating Expenditures are at 60%. Encumbrances for future expenditures account for 3.4% (aprox. \$2.3M) 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 59% of budget with General Government expenses at 73%, Public Safety at 73%, Economic Environment at 90%, Physical Environment at 56% (Enterprise Funds, Water Collection and Distribution & residential waste collection services), Transportation at 65%, Human Services at 0%, and Culture & Recreation at 61%.



INVESTMENTS AND CASH

Purpose

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

Investment Objectives

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

Defining Principal

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

Defining of Portfolio

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

Defining Rate of Return on Investment

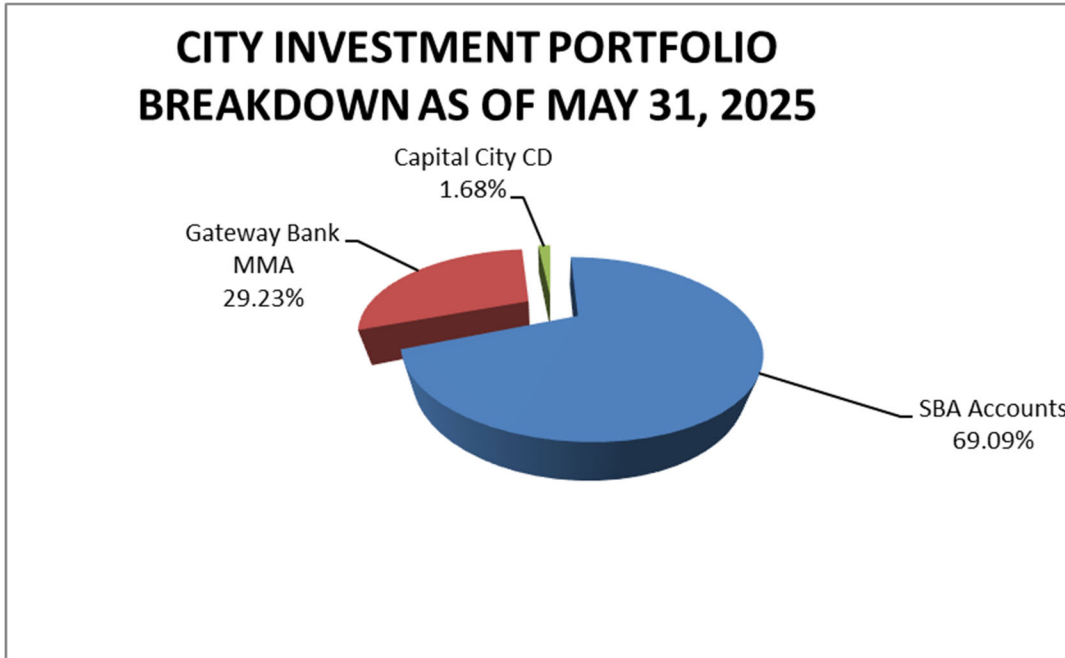
The Rate of Return on Investment refers to the benefits (the profits) to an investor or organization relative to the cost of the initial investment. It is similar to the rate of profit as a measure of profitability.

Conclusion

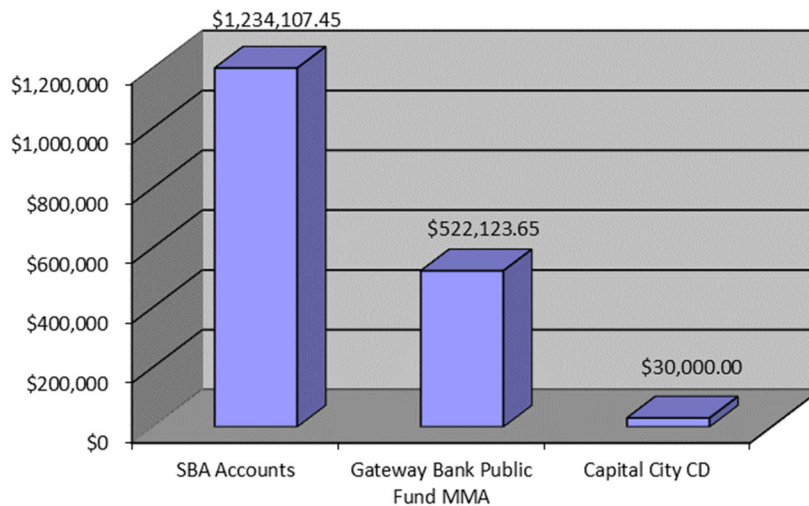
The City's cash and investments are pursuant to Section 218.415, Florida Statutes as well as the City's own adopted Investment Policy. To ensure that the City's funds are effectively managed, the Finance Director and other appropriate staff shall annually complete eight (8) hours of continuing professional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

INVESTMENTS AND CASH

As of May 31, 2025, the City's investment portfolio totaled **\$1,786,231.10**. 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 MAY 31, 2025



INVESTMENTS AND CASH

As of May 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 **\$31,671,600.62**. 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	May Balance	Percentage of Total
Operating Account	\$25,537,570.48	80.63%
Payroll Account	\$7,861.99	0.02%
CRA Account	\$1,138,356.78	3.59%
Police Forfeiture Account	\$3,390.74	0.01%
Series 2016 Repayment Account	\$877,768.79	2.77%
Deposit Account	\$2,228,607.50	7.04%
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	\$79,298.59	0.25%
ARPA Account	\$1,740,301.18	5.49%
TOTAL	\$31,671,600.62	100.00%