

CITY OF ALACHUA



FISCAL ANALYSIS REPORT

FISCAL YEAR 2024-2025
THROUGH JULY 31, 2025

AUGUST 25, 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 - 83.3%.**
- **Encumbrances: Funds committed for future expenses.**

ALL FUNDS SUMMARY



	FY 24/25 AMENDED BUDGET	PERCENT OF TOTAL BUDGET
GENERAL FUND	20,673,002	30.65%
SPECIAL REVENUE FUNDS	4,839,916	7.17%
DEBT SERVICE FUND	797,657	1.18%
CAPITAL PROJECTS FUNDS	40,414	0.06%
ENTERPRISE FUNDS	36,859,984	54.64%
INTERNAL SERVICE FUND	<u>4,243,960</u>	<u>6.30%</u>
	67,454,933	100.00%

GENERAL FUND



- **Primary Revenue Source: Taxes**

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

GENERAL FUND



- **Sources of Funding (95%) –**

- Current Revenues: \$ 15.3M (74%)
- Budgeted Balances: \$ 4.4M (21%)

- **Uses of Funding (82%) –**

- Expenses: \$ 15.9M (77%)
- Encumbrances: \$ 1.2M (6%)

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 (92%) –**

- Current Revenues: \$ 2.3M (48%)
- Budgeted Balances: \$ 2.2M (46%)

- **Uses of Funding (34%) –**

- Expenses: \$ 987K (20%)
- Encumbrances: \$ 640K (13%)

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 (88%) –**
 - Current Revenues: \$ 21.3M (58%)
 - Budgeted Balances: \$ 10.9M (30%)

- **Uses of Funding (62%) –**
 - Expenses: \$ 18.8M (51%)
 - Encumbrances: \$ 4.1M (11%)

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 (101%) –**

- Current Revenues: \$ 2.4M (56%)
- Balances: \$ 1.9M (45%)

- **Uses of Funding (70%) –**

- Expenses: \$ 2.9M (68%)
- Encumbrances: \$ 63K (1%)

ALL FUNDS SUMMARY



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

- **Sources of Funding (91%) –**
 - Current Revenues: \$ 42.0M (62%)
 - Budgeted Balances: \$ 19.5M (29%)

- **Uses of Funding (67%) –**
 - Expenses: \$ 43.4M (64%)
 - Encumbrances: \$ 1.9M (3%)

INVESTMENTS / CASH HOLDINGS



- **Investment portfolio total = \$ 1,795,897.90**
 - State Board of Administration (SBA) = \$ 1.2M
 - Money Market Account = \$ 523K
 - Certificate of Deposit (CD) = \$ 30K

- **Cash holdings total = \$ 31,231,705.68**
 - Operating Account = \$ 25.4M
 - CRA Account = \$ 997K
 - Customer Deposit Accounts = \$ 2.2M
 - Series 2016 Repayment Account = \$ 878K
 - SRF Money Market account = \$ 156K
 - ARPA Account = \$ 1.5M
 - Other Accounts = \$ 70K

CONCLUSION



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



City of
ALACHUA
the good life community

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

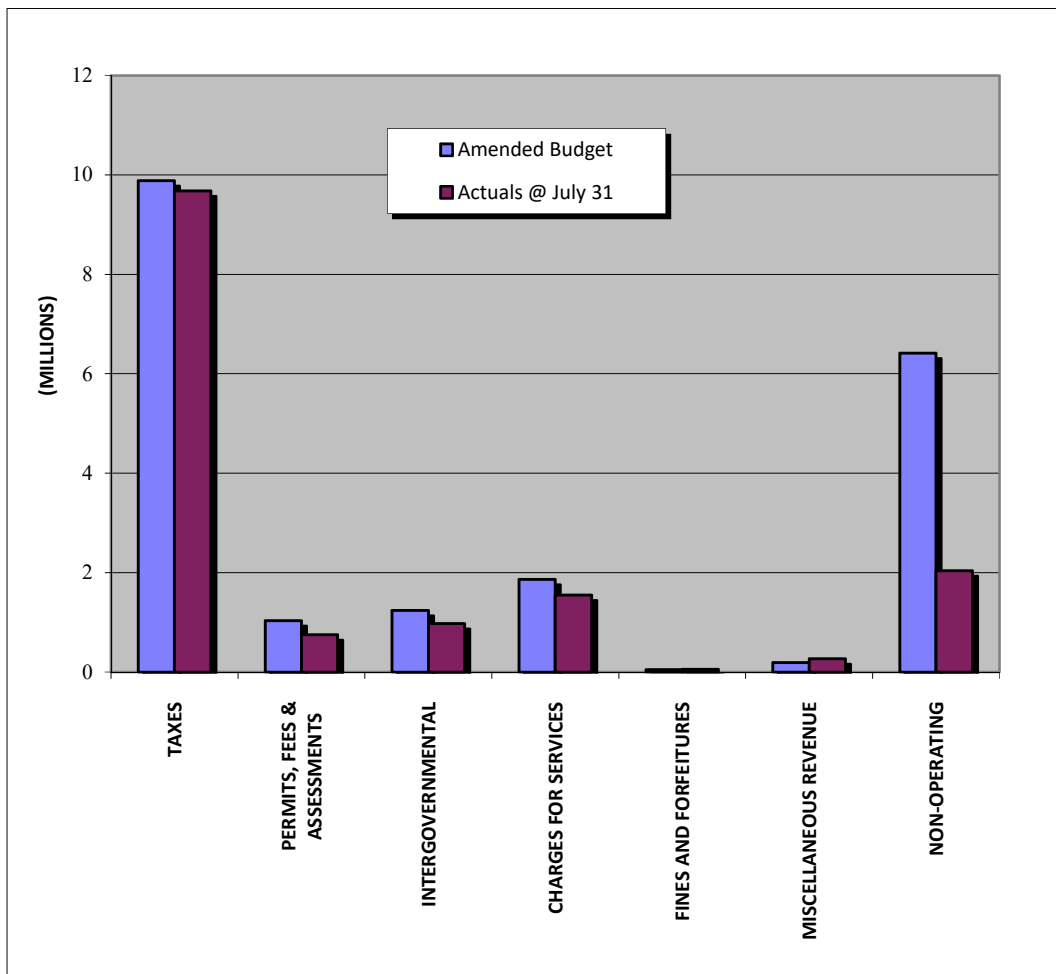
GENERAL FUND

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	9,676,538	98%
PERMITS, FEES & ASSESSMENTS	1,035,000	1,035,000	750,880	73%
INTERGOVERNMENTAL	1,213,334	1,239,254	975,564	79%
CHARGES FOR SERVICES	1,866,202	1,866,202	1,547,349	83%
FINES AND FORFEITURES	47,000	47,000	56,840	121%
MISCELLANEOUS REVENUE	187,200	187,200	264,497	141%
NON-OPERATING	6,416,121	6,416,121	2,036,087	32%
	20,647,082	20,673,002	15,307,755	74%
EXPENSES:				
GENERAL GOVERNMENT	8,135,052	7,975,071	6,334,115	79%
PUBLIC SAFETY	6,447,405	6,473,325	5,660,383	87%
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	2,470,927	72%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	1,408,092	1,408,092	1,242,745	88%
	20,647,082	20,673,002	17,040,320	82%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	10,370,935	10,073,408	8,124,818	81%
OPERATING EXPENDITURES	4,819,975	5,487,758	4,848,738	88%
CAPITAL OUTLAY	3,684,586	3,500,231	2,730,677	78%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	284,000	284,000	248,500	88%
NON-OPERATING	1,487,586	1,327,605	1,087,587	82%
POWER COSTS	0	0	0	0%
	20,647,082	20,673,002	17,040,320	82%

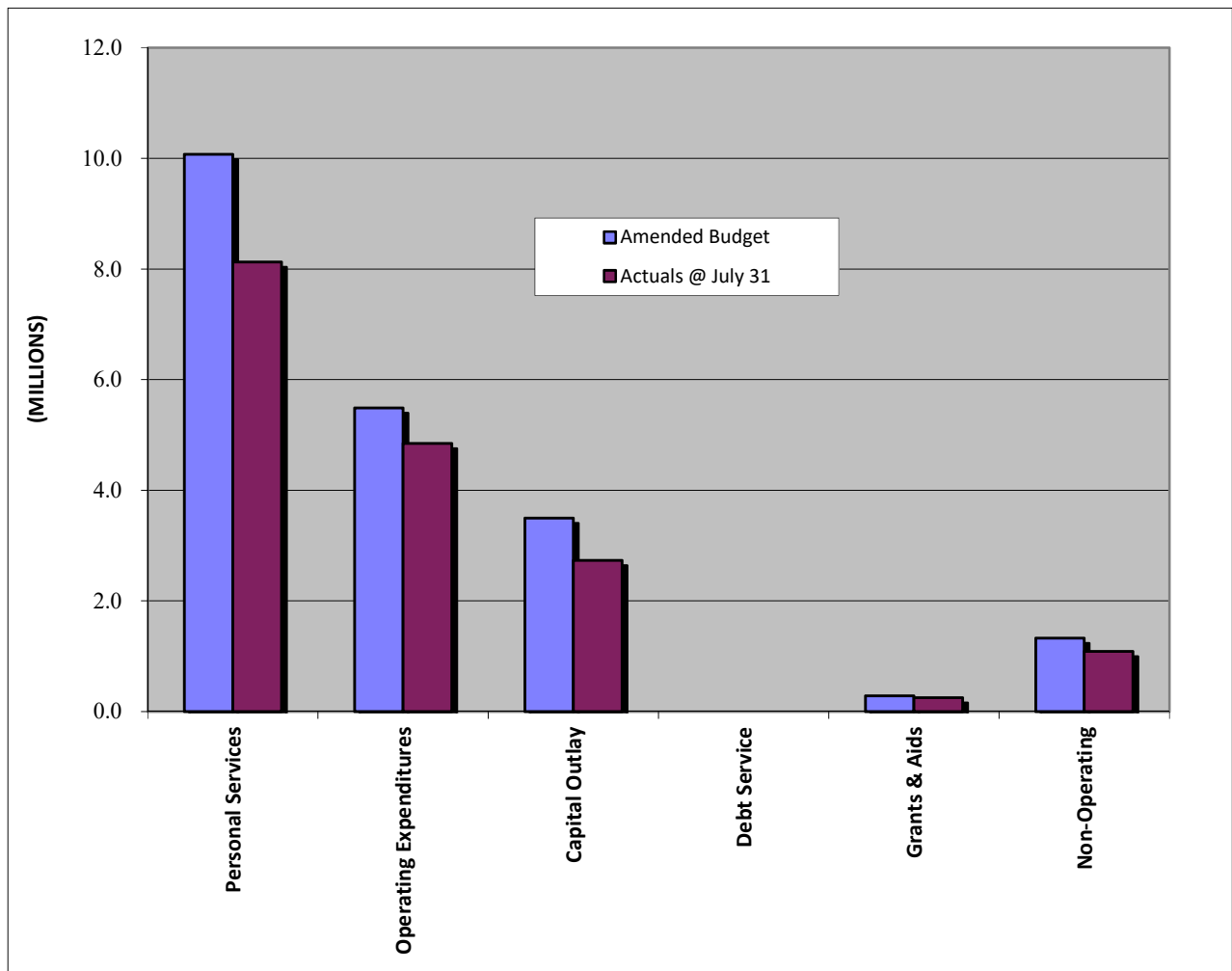
Revenues by Major Category General Fund

As of July 31, 2025, the City of Alachua has collected 74% of budgeted General Fund revenues. Tax collections are at 98%. 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 73%. The Intergovernmental Revenues are at 79%. Charges for Services are at 83%, Fines & Forfeitures are at 121%, Miscellaneous Revenues are at 141% and Non-Operating Revenues are at 32%.



Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 82%. Personal Services are at 81% with Operating Expenditures at 88%. The Capital Outlay category is at 78%, Grants & Aids are 88% and Non-Operating expenditures are at 82%. Encumbrances for legal and residential waste collection account for 2% of the expense line total (\$372K).



CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 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	7,767,792	101%
LOCAL OPTION FUEL TAXES	328,025	328,025	270,095	82%
UTILITY SERVICES TAXES	1,500,000	1,500,000	1,333,763	89%
COMMUNICATIONS SERVICES TAXES	337,000	337,000	254,961	76%
LOCAL BUSINESS TAXES	50,000	50,000	49,927	100%
SUBTOTAL	9,882,225	9,882,225	9,676,538	98%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
BUILDING PERMITS	550,000	550,000	392,340	71%
FRANCHISE FEES	485,000	485,000	358,540	74%
SUBTOTAL	1,035,000	1,035,000	750,880	73%
<u>INTERGOVERNMENTAL REVENUE</u>				
STATE-SHARED REVENUES	1,213,334	1,213,334	885,541	73%
GRANTS	0	25,920	90,023	347%
SUBTOTAL	1,213,334	1,239,254	975,564	79%
<u>CHARGES FOR SERVICES</u>				
GENERAL GOVERNMENT	93,150	93,150	73,027	78%
PUBLIC SAFETY	334,874	334,874	241,881	72%
PHYSICAL ENVIRONMENT	1,267,200	1,267,200	1,064,183	84%
TRANSPORTATION	51,978	51,978	51,978	100%
CULTURE & RECREATION	119,000	119,000	116,280	98%
OTHER CHARGES FOR SVCS	0	0	0	0%
SUBTOTAL	1,866,202	1,866,202	1,547,349	83%
<u>FINES & FORFEITURES</u>				
FINES & FORFEITURES	47,000	47,000	44,714	95%
OTHER FINES & FORFEITURES	0	0	12,126	NA+
SUBTOTAL	47,000	47,000	56,840	121%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	160,000	160,000	149,596	93%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	27,200	27,200	114,901	422%
SUBTOTAL	187,200	187,200	264,497	141%
<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	15,307,755	74%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 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	104,182	81%	0	0%	81%
OPERATING EXPENDITURES	30,002	29,499	98%	0	0%	98%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	159,021	133,681	84%	0	0%	84%
CITY MANAGER'S OFFICE						
PERSONAL SERVICES	854,653	700,841	82%	0	0%	82%
OPERATING EXPENDITURES	65,692	45,371	69%	0	0%	69%
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	746,212	81%	0	0%	81%
DEPUTY CITY CLERK						
PERSONAL SERVICES	178,295	148,541	83%	0	0%	83%
OPERATING EXPENDITURES	87,238	63,616	73%	0	0%	73%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	265,533	212,157	80%	0	0%	80%
CITY ATTORNEY						
OPERATING EXPENDITURES	321,059	295,920	92%	75,797	24%	116%
TOTAL EXPENDITURES	321,059	295,920	92%	75,797	24%	116%
INFORMATION & TECHNOLOGY SERVICES						
PERSONAL SERVICES	245,238	193,775	79%	0	0%	79%
OPERATING EXPENDITURES	200,068	167,791	84%	9,636	5%	89%
CAPITAL OUTLAY	95,000	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	540,306	361,566	67%	9,636	2%	69%
FINANCE						
PERSONAL SERVICES	658,168	544,787	83%	0	0%	83%
OPERATING EXPENDITURES	119,416	93,778	79%	0	0%	79%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	777,584	638,565	82%	0	0%	82%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 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	262,847	87%	0	0%	87%
OPERATING EXPENDITURES	76,512	46,406	61%	0	0%	61%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	377,877	309,253	82%	0	0%	82%
<u>FACILITIES MAINTENANCE</u>						
PERSONAL SERVICES	675,042	537,993	80%	0	0%	80%
OPERATING EXPENDITURES	299,932	224,186	75%	11,421	4%	79%
CAPITAL OUTLAY	367,898	255,625	69%	78,778	21%	91%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,342,872	1,017,804	76%	90,199	7%	83%
<u>GRANTS & CONTRACTS</u>						
PERSONAL SERVICES	0	0	0%	0	0%	0%
OPERATING EXPENDITURES	73,890	6,965	9%	10,215	14%	23%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	73,890	6,965	9%	10,215	14%	23%
<u>CP&D-PLANNING & DEVELOPMENT</u>						
PERSONAL SERVICES	650,464	439,039	67%	0	0%	67%
OPERATING EXPENDITURES	119,956	46,820	39%	45,009	38%	77%
CAPITAL OUTLAY	0	37,547	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	770,420	523,406	68%	45,009	6%	74%
<u>COMPLIANCE & RISK MANAGEMENT</u>						
PERSONAL SERVICES	476,342	335,943	71%	0	0%	71%
OPERATING EXPENDITURES	50,693	22,135	44%	0	0%	44%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	527,035	358,078	68%	0	0%	68%
<u>CP&D-BEAUTIFICATION BOARD</u>						
OPERATING EXPENDITURES	37,000	12,981	35%	4,680	13%	48%
TOTAL EXPENDITURES	37,000	12,981	35%	4,680	13%	48%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 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	104,743	76%	4,117	3%	79%
CAPITAL OUTLAY	98,000	0	0%	37,044	38%	38%
GRANTS & AIDS	284,000	248,500	88%	0	0%	88%
NON-OPERATING	1,327,605	1,087,587	82%	0	0%	82%
TOTAL EXPENDITURES	1,862,129	1,440,830	77%	41,161	2%	80%
PS-SOLID WASTE DISPOSAL						
OPERATING EXPENDITURES	1,390,011	1,035,892	75%	296,258	21%	96%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,390,011	1,035,892	75%	296,258	21%	96%
PS-PUBLIC WORKS						
PERSONAL SERVICES	748,804	523,524	70%	0	0%	70%
OPERATING EXPENDITURES	441,626	250,914	57%	31,854	7%	64%
CAPITAL OUTLAY	2,236,073	1,379,494	62%	285,141	13%	74%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	3,426,503	2,153,932	63%	316,995	9%	72%
BUILDING INSPECTIONS						
PERSONAL SERVICES	183,605	128,782	70%	0	0%	70%
OPERATING EXPENDITURES	326,625	162,461	50%	133,452	41%	91%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	510,230	291,243	57%	133,452	26%	83%
APD-PATROL & ADMIN						
PERSONAL SERVICES	3,776,903	3,367,318	89%	0	0%	89%
OPERATING EXPENDITURES	934,001	747,402	80%	96,906	10%	90%
CAPITAL OUTLAY	695,733	649,521	93%	0	0%	93%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	5,406,637	4,764,241	88%	96,906	2%	90%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 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	321,149	67%	0	0%	67%
OPERATING EXPENDITURES	24,486	19,637	80%	0	0%	80%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	504,458	340,786	68%	0	0%	68%
<u>APD-SCHOOL CROSSING GUARDS</u>						
OPERATING EXPENDITURES	47,000	33,755	72%	0	0%	72%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	47,000	33,755	72%	0	0%	72%
<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	701,464	516,097	74%	0	0%	74%
OPERATING EXPENDITURES	699,101	654,363	94%	64,758	9%	103%
CAPITAL OUTLAY	7,527	7,527	NA-	0	0%	NA-
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,408,092	1,177,987	84%	64,758	5%	88%
GENERAL FUND	20,673,002	15,855,254	77%	1,185,066	6%	82%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JULY 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	1,123,462	74%
PERMITS, FEES & ASSESSMENTS	9,800	9,800	49,897	509%
INTERGOVERNMENTAL REVENUE	705,820	705,820	719,289	102%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	4,900	4,900	3,518	72%
MISCELLANEOUS REVENUE	48,350	113,650	115,326	101%
NON-OPERATING	2,478,318	2,478,318	290,930	12%
	4,774,616	4,839,916	2,302,422	48%
EXPENSES:				
GENERAL GOVERNMENT	2,733,491	2,733,491	120,658	4%
PUBLIC SAFETY	13,315	13,315	5,399	41%
ECONOMIC ENVIRONMENT	1,041,399	1,091,699	977,242	90%
PHYSICAL ENVIRONMENT	27,000	27,000	13,852	51%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	959,411	974,411	510,243	52%
	4,774,616	4,839,916	1,627,394	34%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	100,167	100,167	82,158	82%
OPERATING EXPENDITURES	739,806	839,232	431,584	51%
CAPITAL OUTLAY	3,879,643	3,845,517	1,107,522	29%
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	4,839,916	1,627,394	34%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 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	1,123,462	74%
SUBTOTAL	1,527,428	1,527,428	1,123,462	74%
<u>PERMITS, FEES AND ASSESSMENTS</u>				
OTHER CHARGES AND FEES	0	0	40,312	NA+
SPECIAL ASSESSMENTS	9,800	9,800	9,585	98%
SUBTOTAL	9,800	9,800	49,897	509%
<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	346,801	104%
PAYMENTS FROM LOCAL UNITS (FOR CRA)	372,487	372,487	372,488	100%
SUBTOTAL	705,820	705,820	719,289	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	3,518	72%
SUBTOTAL	4,900	4,900	3,518	72%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST INCOME	23,350	23,350	33,061	142%
RENTALS AND LEASES	25,000	25,000	16,965	68%
CONTRIBUTIONS AND DONATIONS	0	65,300	65,300	100%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	48,350	113,650	115,326	101%
<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	4,839,916	2,302,422	48%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 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	5,399	60%	0	0%	60%
TOTAL EXPENDITURES	9,000	5,399	60%	0	0%	60%
<u>TREE BANK FUND</u>						
OPERATING EXPENDITURES	350,444	33,041	9%	0	0%	9%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	350,444	33,041	9%	0	0%	9%
<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	9,376	55%	4,476	26%	81%
NON OPERATING	10,000	0	0%	0	0%	0%
TOTAL EXPENDITURES	27,000	9,376	35%	4,476	17%	51%
<u>INFRASTRUCTURE SURTAX FUND</u>						
OPERATING EXPENDITURES	0	0	0%	0	0%	0%
CAPITAL OUTLAY	2,383,047	1,350	0%	86,267	4%	4%
TOTAL EXPENDITURES	2,383,047	1,350	0%	86,267	4%	4%
<u>WILD SPACES PUBLIC PLACES FUND</u>						
OPERATING EXPENDITURES	114,000	42,963	38%	24,900	22%	60%
CAPITAL OUTLAY	843,946	429,565	51%	440	0%	51%
TOTAL EXPENDITURES	957,946	472,528	49%	25,340	3%	52%
<u>DONATION FUND</u>						
OPERATING EXPENDITURES	16,465	12,375	75%	0	0%	75%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	16,465	12,375	75%	0	0%	75%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 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	82,158	82%	0	0%	82%
OPERATING EXPENDITURES	328,008	255,647	78%	43,407	13%	91%
CAPITAL OUTLAY	618,524	109,478	18%	480,422	78%	95%
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	1,091,699	453,413	42%	523,829	48%	90%
SPECIAL REVENUE FUNDS	4,839,916	987,482	20%	639,912	13%	34%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JULY 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	81	NA+
NON-OPERATING	797,657	797,657	796,657	100%
	<u>797,657</u>	<u>797,657</u>	<u>796,738</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 JULY 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	81	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
SUBTOTAL	0	0	81	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	796,738	100%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 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 JULY 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 JULY 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 JULY 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 JULY 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	1,811,498	NA+
CHARGES FOR SERVICES	22,627,288	22,627,288	18,184,176	80%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	558,800	558,800	1,320,058	236%
NON-OPERATING	13,673,896	13,673,896	0	0%
	36,859,984	36,859,984	21,315,732	58%
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	22,841,629	62%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	36,859,984	36,859,984	22,841,629	62%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	2,948,108	2,948,108	2,083,742	71%
OPERATING EXPENDITURES	2,711,702	2,928,702	2,178,084	74%
CAPITAL OUTLAY	14,431,061	14,193,061	7,773,337	55%
DEBT SERVICE	791,308	791,308	791,201	100%
GRANTS AND AIDS	0	21,000	16,244	77%
NON-OPERATING	7,572,805	7,572,805	4,311,180	57%
POWER COSTS	8,405,000	8,405,000	5,687,841	68%
	36,859,984	36,859,984	22,841,629	62%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 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	1,781,498	NA+
SUBTOTAL	0	0	1,811,498	NA+
<u>CHARGES FOR SERVICES</u>				
PHYSICAL ENVIRONMENT-ELECTRIC	16,460,061	16,460,061	11,431,866	69%
PHYSICAL ENVIRONMENT-WATER	2,563,527	2,563,527	2,862,616	112%
PHYSICAL ENVIRONMENT-WASTEWATER	3,538,700	3,538,700	3,833,747	108%
PHYSICAL ENVIRONMENT-MOSQUITO	65,000	65,000	55,947	86%
SUBTOTAL	22,627,288	22,627,288	18,184,176	80%
<u>MISCELLANEOUS REVENUE</u>				
INTEREST EARNINGS	93,000	93,000	131,517	141%
RENTS & ROYALTIES	32,000	32,000	32,621	102%
OTHER MISCELLANEOUS REVENUE	433,800	433,800	1,155,920	266%
SUBTOTAL	558,800	558,800	1,320,058	236%
<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	21,315,732	58%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 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	1,326,438	69%	0	0%	69%
OPERATING EXPENDITURES	1,147,013	772,127	67%	265,252	23%	90%
CAPITAL OUTLAY	4,536,483	1,591,616	35%	173,170	4%	39%
DEBT SERVICE	0	0	0%	0	0%	0%
GRANTS & AIDS	21,000	16,244	77%	0	0%	77%
NON-OPERATING	5,831,705	2,795,080	48%	0	0%	48%
POWER COSTS	8,405,000	5,687,841	68%	0	0%	68%
TOTAL EXPENDITURES	21,852,984	12,189,346	56%	438,422	2%	58%
<u>WATER UTILITY</u>						
PERSONAL SERVICES	338,682	219,822	65%	0	0%	65%
OPERATING EXPENDITURES	545,250	217,412	40%	17,689	3%	43%
CAPITAL OUTLAY	6,799,538	2,201,711	32%	3,273,849	48%	81%
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	3,718,508	42%	3,291,538	37%	79%
<u>WASTEWATER UTILITY</u>						
PERSONAL SERVICES	685,493	527,083	77%	0	0%	77%
OPERATING EXPENDITURES	1,194,681	624,377	52%	274,001	23%	75%
CAPITAL OUTLAY	2,857,040	472,083	17%	60,908	2%	19%
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	2,828,172	47%	334,909	6%	52%
<u>MOSQUITO CONTROL</u>						
PERSONAL SERVICES	12,150	10,399	86%	0	0%	86%
OPERATING EXPENDITURES	41,758	7,226	17%	0	0%	17%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	48,109	23,109	48%	0	0%	48%
TOTAL EXPENDITURES	102,017	40,734	40%	0	0%	40%
ENTERPRISE FUNDS	36,859,984	18,776,760	51%	4,064,869	11%	62%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JULY 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	17,873	0%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	12,000	12,000	40,114	334%
NON-OPERATING	4,231,960	4,231,960	2,311,180	55%
	4,243,960	4,243,960	2,369,552	56%
EXPENSES:				
GENERAL GOVERNMENT	3,367,184	3,367,184	2,406,274	71%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	876,776	876,776	554,586	63%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	4,243,960	4,243,960	2,960,860	70%
MAJOR EXPENDITURE CATEGORIES:				
PERSONAL SERVICES	2,707,844	2,707,844	1,972,808	73%
OPERATING EXPENDITURES	1,021,209	1,033,862	633,510	61%
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	2,960,860	70%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 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	17,873	NA+
SUBTOTAL	0	0	17,873	NA+
<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	28,489	237%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	11,625	NA+
SUBTOTAL	12,000	12,000	40,114	334%
<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	2,369,552	56%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 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	319,530	87%	0	0%	87%
OPERATING EXPENDITURES	134,780	81,787	61%	0	0%	61%
CAPITAL OUTLAY	37,347	37,347	0%	0	0%	100%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	540,930	438,664	81%	0	0%	81%
<u>FAS / UTILITY BILLING</u>						
PERSONAL SERVICES	425,958	344,503	81%	0	0%	81%
OPERATING EXPENDITURES	178,589	134,971	76%	0	0%	76%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	604,547	479,474	79%	0	0%	79%
<u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u>						
PERSONAL SERVICES	1,184,336	768,504	65%	0	0%	65%
OPERATING EXPENDITURES	289,819	164,763	57%	4,610	2%	58%
CAPITAL OUTLAY	45,000	0	0%	37,289	83%	83%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	1,519,155	933,267	61%	41,899	3%	64%
<u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u>						
PERSONAL SERVICES	145,447	127,818	88%	0	0%	88%
OPERATING EXPENDITURES	38,670	26,851	69%	5,000	13%	82%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	184,117	154,669	84%	5,000	3%	87%
<u>ISF - HUMAN RESOURCES</u>						
PERSONAL SERVICES	46,709	39,122	84%	0	0%	84%
OPERATING EXPENDITURES	777	775	100%	0	0%	100%
TOTAL EXPENDITURES	47,486	39,897	84%	0	0%	84%
<u>ISF - FAS / INFORMATION</u>						
PERSONAL SERVICES	37,042	30,013	81%	0	0%	81%
OPERATING EXPENDITURES	14,000	3,485	25%	0	0%	25%
TOTAL EXPENDITURES	51,042	33,498	66%	0	0%	66%

CITY OF ALACHUA
 FINANCE DEPARTMENT ANALYSIS
 FOR THE PERIOD ENDING JULY 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	343,318	69%	0	0%	69%
OPERATING EXPENDITURES	377,227	194,764	52%	16,504	4%	56%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
TOTAL EXPENDITURES	876,776	538,082	61%	16,504	2%	63%
<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	2,897,457	68%	63,403	1%	70%

**CITY OF ALACHUA
FINANCE DEPARTMENT ANALYSIS
FOR THE PERIOD ENDING JULY 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	10,672,664	94%
PERMITS, FEES & ASSESSMENTS	1,044,800	1,044,800	801,162	77%
INTERGOVERNMENTAL	1,919,154	1,945,074	3,524,224	181%
CHARGES FOR SERVICES	24,493,490	24,493,490	19,731,525	81%
FINES AND FORFEITURES	51,900	51,900	60,358	116%
MISCELLANEOUS REVENUE	806,350	871,650	1,727,153	198%
NON-OPERATING	27,638,366	27,638,366	5,434,854	20%
	67,363,713	67,454,933	41,951,940	62%

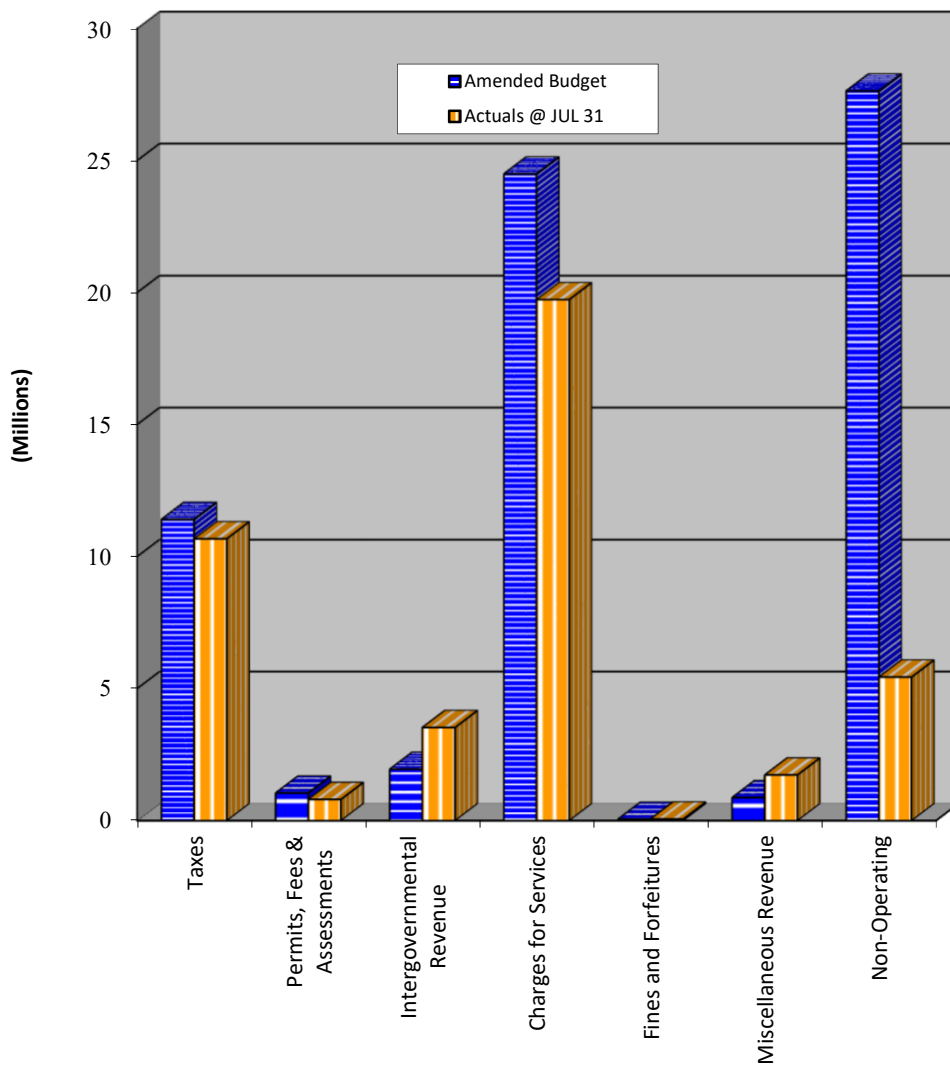
EXPENSES:				
GENERAL GOVERNMENT	15,033,384	14,873,403	9,657,703	87%
PUBLIC SAFETY	6,460,720	6,486,640	5,665,782	87%
ECONOMIC ENVIRONMENT	1,041,399	1,091,699	977,242	90%
PHYSICAL ENVIRONMENT	38,998,116	39,158,097	24,742,217	63%
TRANSPORTATION	3,462,591	3,462,591	2,514,514	73%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	2,367,503	2,382,503	1,752,988	74%
	67,363,713	67,454,933	45,310,446	67%

MAJOR EXPENDITURE CATEGORIES:

PERSONAL SERVICES	16,127,054	15,829,527	12,263,526	77%
OPERATING EXPENDITURES	9,297,018	10,293,880	8,099,416	79%
CAPITAL OUTLAY	22,090,290	21,621,156	11,686,172	54%
DEBT SERVICE	1,868,872	1,868,872	1,867,763	100%
GRANTS & AIDS	309,000	330,000	270,874	82%
NON-OPERATING	9,266,479	9,106,498	5,434,854	60%
POWER COSTS	8,405,000	8,405,000	5,687,841	68%
	67,363,713	67,454,933	45,310,446	67%

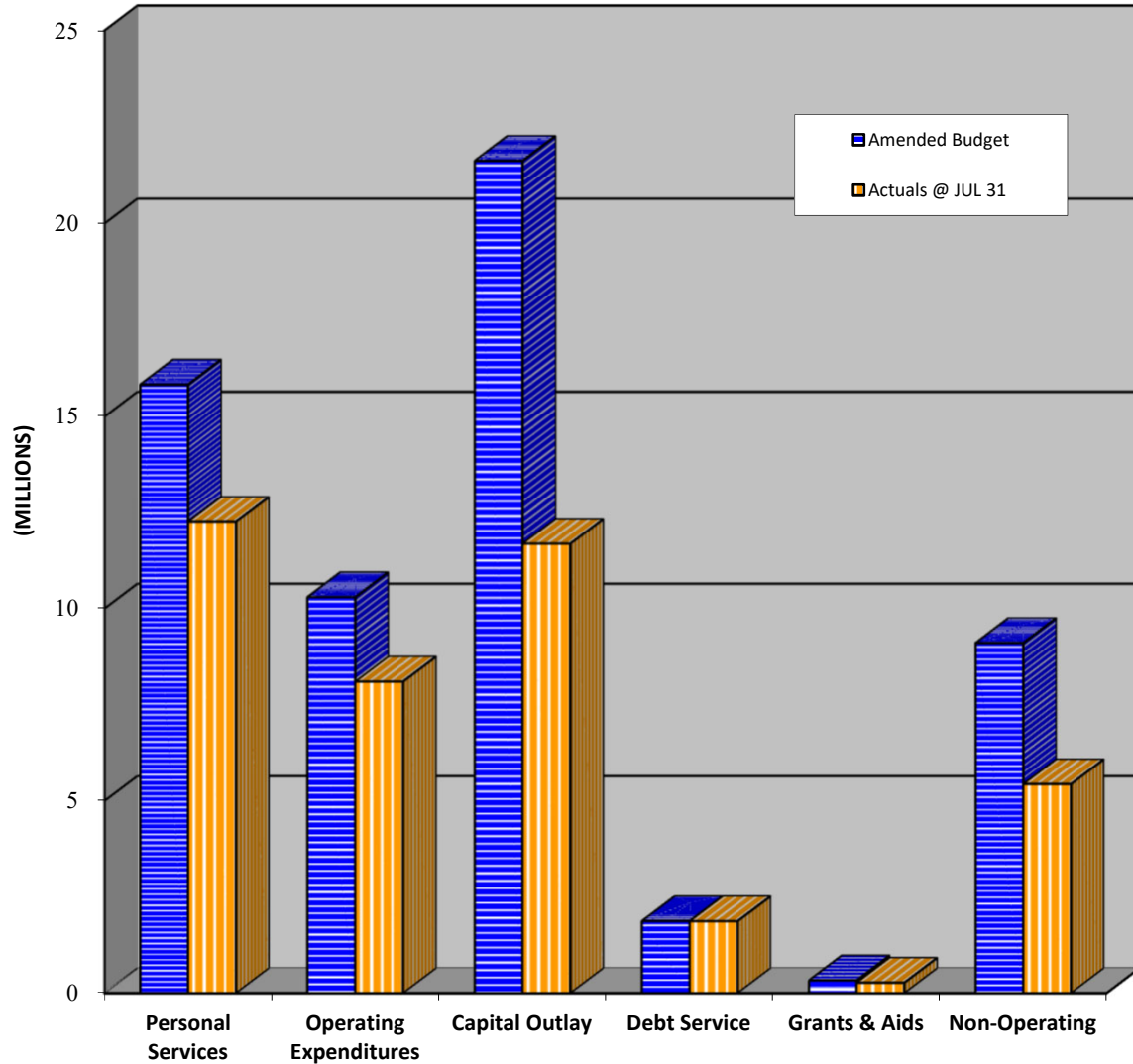
Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 62% of budget for the fiscal year. Taxes are at 94% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (77%); Intergovernmental Revenue (181%); Charges for Services (81%); Fines and Forfeitures (116%); Miscellaneous Revenue (198%); and Non-Operating Revenue (20%).



Expenditures by Major Category All City Funds

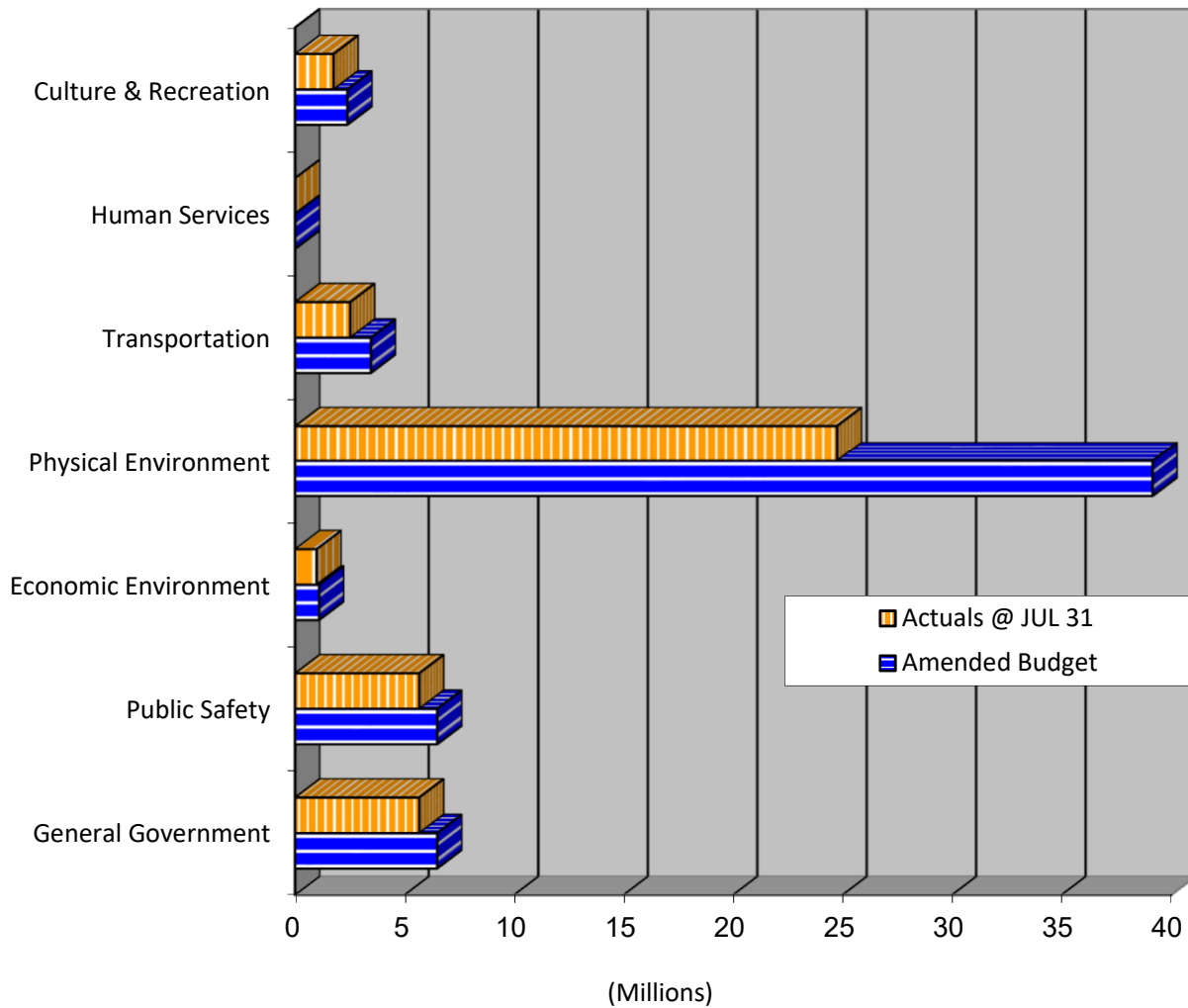
Overall, City expenditures and encumbrances are at 67% of budget for the period. The Personal Services category is at 77% of budget for the fiscal year. The Operating Expenditures category is at 79%, with encumbrances for legal and residential waste collection services of \$372K. Capital Outlay is at 54%, Debt Service is 100%, Grants & Aids is 82% 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 67% of budget with General Government expenses at 87%, Public Safety at 87%, Economic Environment at 90%, Physical Environment at 63% (Enterprise Funds, Water Collection and Distribution & residential waste collection services), Transportation at 73%, Human Services at 0%, and Culture & Recreation at 74%.



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

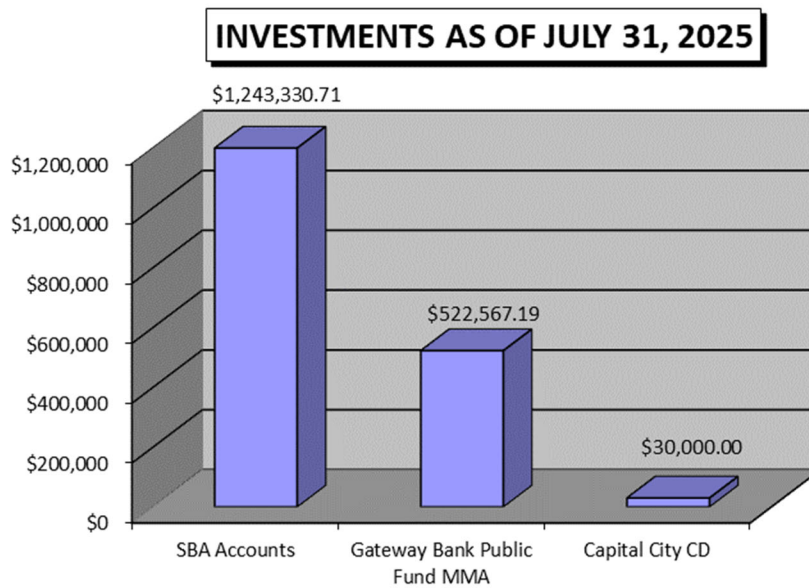
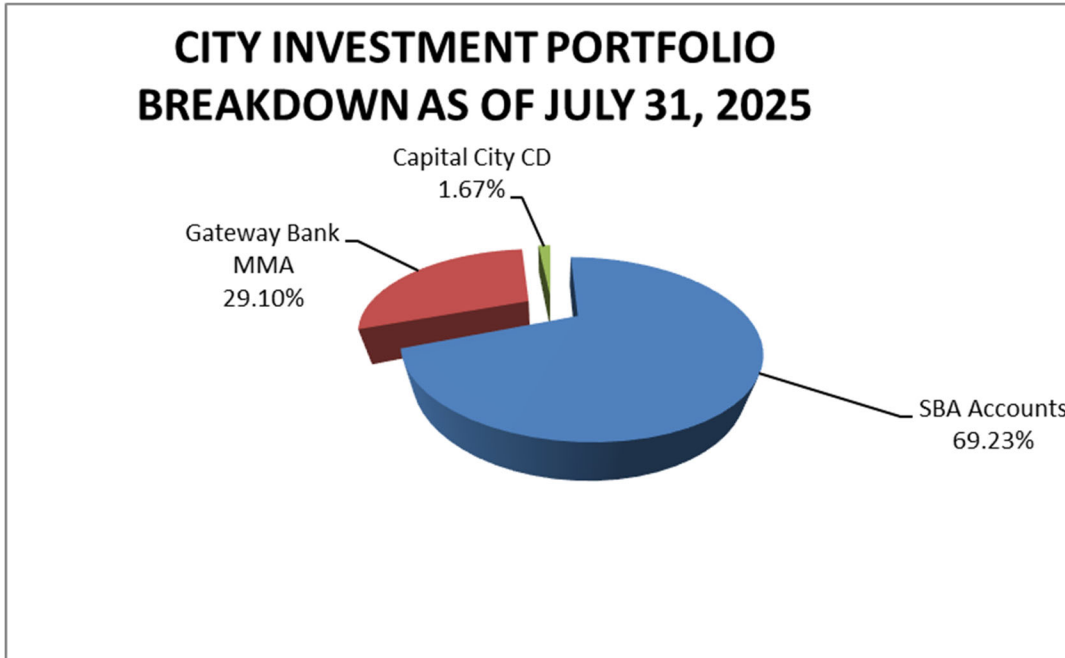
The Rate of Return on Investment refers to the benefits (the profits) to an investor or organization relative to the cost of the initial investment. It is similar to the rate of profit as a measure of profitability.

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 July 31, 2025, the City's investment portfolio totaled **\$1,795,897.90**. 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 AND CASH

As of July 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 **\$31,231,705.68**. 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	July Balance	Percentage of Total
Operating Account	\$25,359,545.62	81.20%
Payroll Account	\$7,861.99	0.03%
CRA Account	\$996,628.24	3.19%
Police Forfeiture Account	\$3,391.14	0.01%
Series 2016 Repayment Account	\$877,798.13	2.81%
Deposit Account	\$2,243,681.50	7.18%
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	\$155,621.36	0.50%
ARPA Account	\$1,528,733.13	4.90%
TOTAL	\$31,231,705.68	100.00%