

# CITY OF ALACHUA



## **FISCAL ANALYSIS REPORT** FISCAL YEAR 2024-2025 THROUGH SEPTEMBER 30, 2025

DECEMBER 8, 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 - 100%.**
- **Encumbrances: Funds committed for future expenses.**

## ALL FUNDS SUMMARY



	<b>FY 24/25 AMENDED BUDGET</b>	<b>PERCENT OF TOTAL BUDGET</b>
<b>GENERAL FUND</b>	20,673,002	29.98%
<b>SPECIAL REVENUE FUNDS</b>	4,839,916	7.02%
<b>DEBT SERVICE FUND</b>	797,657	1.16%
<b>CAPITAL PROJECTS FUNDS</b>	1,540,414	2.23%
<b>ENTERPRISE FUNDS</b>	36,859,984	53.46%
<b>INTERNAL SERVICE FUND</b>	<u>4,243,960</u>	<u>6.15%</u>
	<b>68,954,933</b>	<b>100.00%</b>

# 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 (103%) –**

- Current Revenues: \$ 17.0M (82%)
- Budgeted Balances: \$ 4.4M (21%)

- **Uses of Funding (91%) –**

- Expenses: \$ 18.2M (88%)
- Encumbrances: \$ 544K ( 3%)

## 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 (103%) –**

- Current Revenues: \$ 2.8M (58%)
- Budgeted Balances: \$ 2.2M (45%)

- **Uses of Funding (35%) –**

- Expenses: \$ 1.4M (30%)
- Encumbrances: \$ 246K ( 5%)

## 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 (4%) –**

- Current Revenues: \$ 10K (1%)
- Budgeted Balances: \$ 40K (3%)

- **Uses of Funding (9%) –**

- Expenses: \$ 46K (3%)
- Encumbrances: \$ 95K (6%)

## ENTERPRISE FUNDS



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

# ENTERPRISE FUNDS



- **Sources of Funding (101%) –**

- Current Revenues: \$ 26.3M (71%)
- Budgeted Balances: \$ 10.9M (30%)

- **Uses of Funding (72%) –**

- Expenses: \$ 24.5M (66%)
- Encumbrances: \$ 2.1M ( 6%)

## 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 (81%) –**
  - Expenses: \$ 3.4M (81%)
  - Encumbrances: \$ 18K (<1%)

## ALL FUNDS SUMMARY



- **Amended FY 24/25 Budget = \$ 68,954,933**
  
- **Sources of Funding (99%) –**
  - Current Revenues: \$ 42.0M (71%)
  - Budgeted Balances: \$ 19.5M (28%)
  
- **Uses of Funding (75%) –**
  - Expenses: \$ 48.4M (70%)
  - Encumbrances: \$ 3.0M ( 4%)

## INVESTMENTS / CASH HOLDINGS



- **Investment portfolio total = \$ 1,805,534.61**
  - State Board of Administration (SBA) = \$ 1.3M
  - Money Market Account = \$ 523K
  - Certificate of Deposit (CD) = \$ 30K
  
- **Cash holdings total = \$ 29,050,703.50**
  - Operating Account = \$ 24.6M
  - CRA Account = \$ 809K
  - Customer Deposit Accounts = \$ 2.3M
  - Series 2016 Repayment Account = \$ 27K
  - SRF Money Market account = \$ 232K
  - ARPA Account = \$ 767K
  - Other Accounts = \$ 353K

## 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 SEPTEMBER 30, 2025**

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# INTRODUCTION TO FISCAL ANALYSIS REPORT

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## **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 SEPTEMBER 30, 2025**

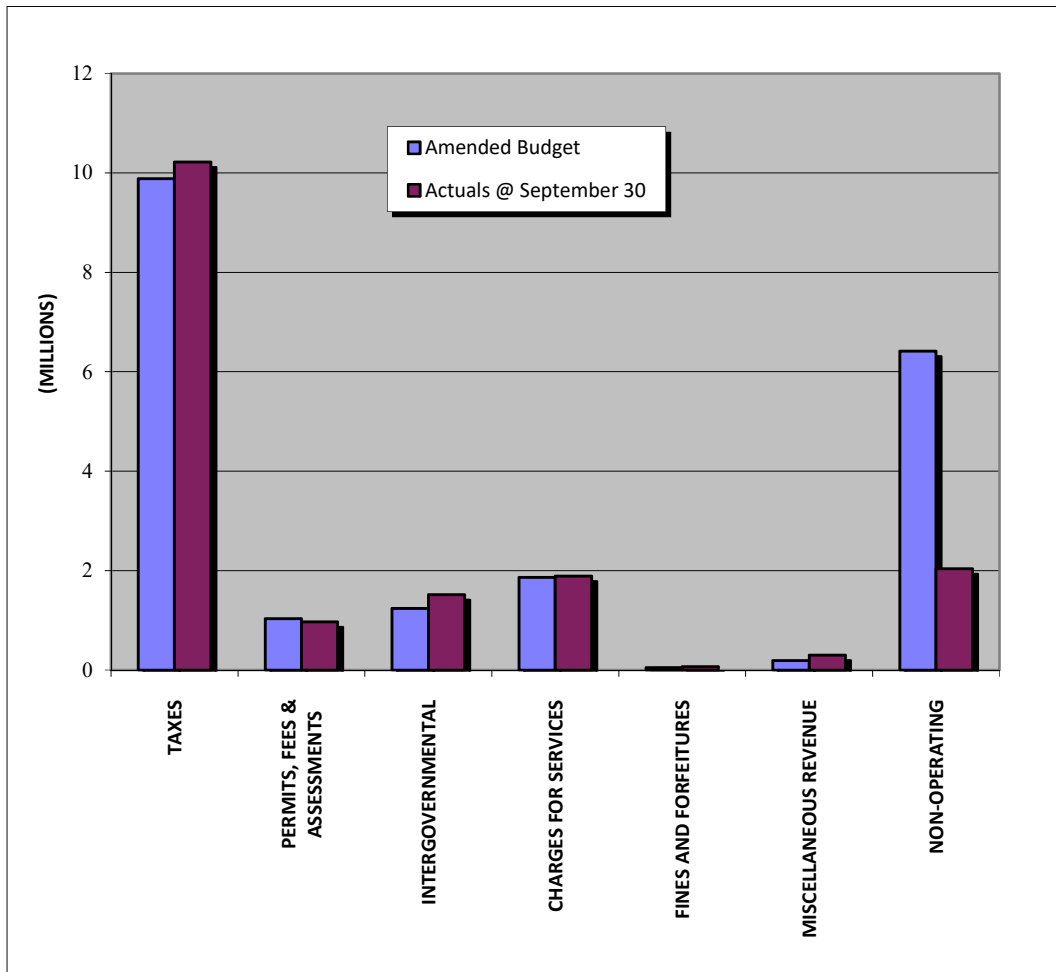
**GENERAL FUND**

**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.

	<b>FY 24/25 APPROVED BUDGET</b>	<b>FY 24/25 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 24/25</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
TAXES	9,882,225	9,882,225	10,218,586	103%
PERMITS, FEES & ASSESSMENTS	1,035,000	1,035,000	968,745	94%
INTERGOVERNMENTAL	1,213,334	1,239,254	1,519,228	123%
CHARGES FOR SERVICES	1,866,202	1,866,202	1,889,114	101%
FINES AND FORFEITURES	47,000	47,000	66,464	141%
MISCELLANEOUS REVENUE	187,200	187,200	301,026	161%
NON-OPERATING	6,416,121	6,416,121	2,036,087	32%
	<b>20,647,082</b>	<b>20,673,002</b>	<b>16,999,250</b>	<b>82%</b>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	8,135,052	7,956,991	7,030,922	88%
PUBLIC SAFETY	6,447,405	6,473,325	6,357,460	98%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	1,230,030	1,390,011	1,333,407	96%
TRANSPORTATION	3,426,503	3,426,503	2,636,358	77%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	1,408,092	1,426,172	1,425,746	100%
	<b>20,647,082</b>	<b>20,673,002</b>	<b>18,783,893</b>	<b>91%</b>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	10,370,935	10,015,786	9,495,857	95%
OPERATING EXPENDITURES	4,819,975	5,653,634	5,195,652	92%
CAPITAL OUTLAY	3,684,586	3,492,441	2,751,040	79%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	284,000	284,000	252,500	89%
NON-OPERATING	1,487,586	1,227,141	1,088,844	89%
POWER COSTS	0	0	0	0%
	<b>20,647,082</b>	<b>20,673,002</b>	<b>18,783,893</b>	<b>91%</b>

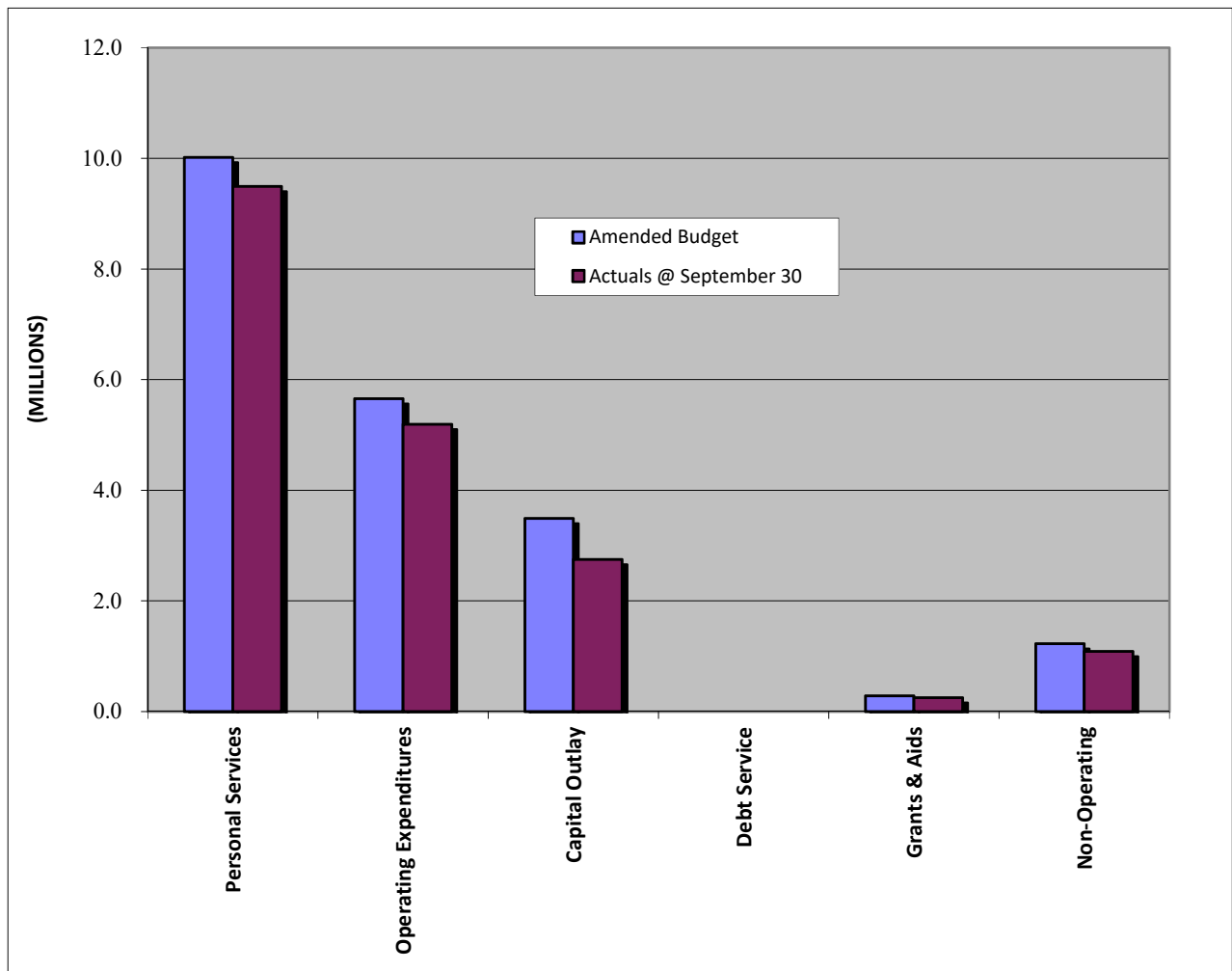
## Revenues by Major Category General Fund

As of September 30, 2025, the City of Alachua has collected 82% of budgeted General Fund revenues. Tax collections are at 103%. 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 94%. The Intergovernmental Revenues are at 123%. Charges for Services are at 101%, Fines & Forfeitures are at 141%, Miscellaneous Revenues are at 161% and Non-Operating Revenues are at 32%.



### Expenditures by Major Category General Fund

Overall, General Fund expenditure categories were at 91%. Personal Services are at 95% with Operating Expenditures at 92%. The Capital Outlay category is at 79%, Grants & Aids are 89% and Non-Operating expenditures are at 89%. Encumbrances for legal and residential waste collection account for less than 1% of the expense line total (\$30K).



CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING SEPTEMBER 30, 2025

GENERAL FUND REVENUES

REVENUE SOURCE	FY 24/25 APPROVED BUDGET	FY 24/25 AMENDED BUDGET	YEAR TO DATE FY 24/25	PERCENT COLLECTED
<b><u>TAXES</u></b>				
AD VALOREM TAXES	7,667,200	7,667,200	7,770,157	101%
LOCAL OPTION FUEL TAXES	328,025	328,025	358,627	109%
UTILITY SERVICES TAXES	1,500,000	1,500,000	1,699,060	113%
COMMUNICATIONS SERVICES TAXES	337,000	337,000	341,018	101%
LOCAL BUSINESS TAXES	50,000	50,000	49,724	99%
<b>SUBTOTAL</b>	<b>9,882,225</b>	<b>9,882,225</b>	<b>10,218,586</b>	<b>103%</b>
<b><u>PERMITS, FEES AND ASSESSMENTS</u></b>				
BUILDING PERMITS	550,000	550,000	467,485	85%
FRANCHISE FEES	485,000	485,000	501,260	103%
<b>SUBTOTAL</b>	<b>1,035,000</b>	<b>1,035,000</b>	<b>968,745</b>	<b>94%</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
STATE-SHARED REVENUES	1,213,334	1,213,334	1,183,460	98%
GRANTS	0	25,920	335,768	1295%
<b>SUBTOTAL</b>	<b>1,213,334</b>	<b>1,239,254</b>	<b>1,519,228</b>	<b>123%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
GENERAL GOVERNMENT	93,150	93,150	90,006	97%
PUBLIC SAFETY	334,874	334,874	330,181	99%
PHYSICAL ENVIRONMENT	1,267,200	1,267,200	1,285,159	101%
TRANSPORTATION	51,978	51,978	51,978	100%
CULTURE & RECREATION	119,000	119,000	131,790	111%
OTHER CHARGES FOR SVCS	0	0	0	0%
<b>SUBTOTAL</b>	<b>1,866,202</b>	<b>1,866,202</b>	<b>1,889,114</b>	<b>101%</b>
<b><u>FINES &amp; FORFEITURES</u></b>				
FINES & FORFEITURES	47,000	47,000	54,338	116%
OTHER FINES & FORFEITURES	0	0	12,126	NA+
<b>SUBTOTAL</b>	<b>47,000</b>	<b>47,000</b>	<b>66,464</b>	<b>141%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST EARNINGS	160,000	160,000	175,324	110%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	27,200	27,200	125,702	462%
<b>SUBTOTAL</b>	<b>187,200</b>	<b>187,200</b>	<b>301,026</b>	<b>161%</b>
<b><u>NON-OPERATING</u></b>				
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%
<b>SUBTOTAL</b>	<b>6,416,121</b>	<b>6,416,121</b>	<b>2,036,087</b>	<b>32%</b>
<b>GENERAL FUND</b>	<b>20,647,082</b>	<b>20,673,002</b>	<b>16,999,250</b>	<b>82%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING SEPTEMBER 30, 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
<b><u>CITY COMMISSION</u></b>						
PERSONAL SERVICES	126,522	126,519	100%	0	0%	100%
OPERATING EXPENDITURES	34,354	34,354	100%	0	0%	100%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>160,876</b>	<b>160,873</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>100%</b>
<b><u>CITY MANAGER'S OFFICE</u></b>						
PERSONAL SERVICES	854,653	784,310	92%	0	0%	92%
OPERATING EXPENDITURES	65,692	51,957	79%	0	0%	79%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
GRANTS & AIDS	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>920,345</b>	<b>836,267</b>	<b>91%</b>	<b>0</b>	<b>0%</b>	<b>91%</b>
<b><u>DEPUTY CITY CLERK</u></b>						
PERSONAL SERVICES	178,295	177,889	100%	0	0%	100%
OPERATING EXPENDITURES	87,238	69,371	80%	0	0%	80%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>265,533</b>	<b>247,260</b>	<b>93%</b>	<b>0</b>	<b>0%</b>	<b>93%</b>
<b><u>CITY ATTORNEY</u></b>						
OPERATING EXPENDITURES	395,641	365,431	92%	30,209	8%	100%
<b>TOTAL EXPENDITURES</b>	<b>395,641</b>	<b>365,431</b>	<b>92%</b>	<b>30,209</b>	<b>8%</b>	<b>100%</b>
<b><u>INFORMATION &amp; TECHNOLOGY SERVICES</u></b>						
PERSONAL SERVICES	245,238	230,842	94%	0	0%	94%
OPERATING EXPENDITURES	200,068	182,839	91%	3,335	2%	93%
CAPITAL OUTLAY	95,000	5,164	5%	0	0%	5%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>540,306</b>	<b>418,845</b>	<b>78%</b>	<b>3,335</b>	<b>1%</b>	<b>78%</b>
<b><u>FINANCE</u></b>						
PERSONAL SERVICES	658,168	648,241	98%	0	0%	98%
OPERATING EXPENDITURES	119,416	96,288	81%	0	0%	81%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>777,584</b>	<b>744,529</b>	<b>96%</b>	<b>0</b>	<b>0%</b>	<b>96%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING SEPTEMBER 30, 2025

GENERAL FUND EXPENDITURES  
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 24/25 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<b>HUMAN RESOURCES</b>						
PERSONAL SERVICES	324,187	324,187	100%	0	0%	100%
OPERATING EXPENDITURES	61,137	61,136	100%	0	0%	100%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>385,324</b>	<b>385,323</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>100%</b>
<b>FACILITIES MAINTENANCE</b>						
PERSONAL SERVICES	675,042	628,122	93%	0	0%	93%
OPERATING EXPENDITURES	299,932	251,322	84%	4,046	1%	85%
CAPITAL OUTLAY	367,898	255,625	69%	78,778	21%	91%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>1,342,872</b>	<b>1,135,069</b>	<b>85%</b>	<b>82,824</b>	<b>6%</b>	<b>91%</b>
<b>GRANTS &amp; CONTRACTS</b>						
PERSONAL SERVICES	0	0	0%	0	0%	0%
OPERATING EXPENDITURES	73,890	7,566	10%	10,215	14%	24%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>73,890</b>	<b>7,566</b>	<b>10%</b>	<b>10,215</b>	<b>14%</b>	<b>24%</b>
<b>CP&amp;D-PLANNING &amp; DEVELOPMENT</b>						
PERSONAL SERVICES	612,917	498,807	81%	0	0%	81%
OPERATING EXPENDITURES	119,956	61,972	52%	53,965	45%	97%
CAPITAL OUTLAY	37,547	37,547	100%	0	0%	100%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>770,420</b>	<b>598,326</b>	<b>78%</b>	<b>53,965</b>	<b>7%</b>	<b>85%</b>
<b>COMPLIANCE &amp; RISK MANAGEMENT</b>						
PERSONAL SERVICES	476,342	413,165	87%	0	0%	87%
OPERATING EXPENDITURES	50,693	26,638	53%	4,225	8%	61%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>527,035</b>	<b>439,803</b>	<b>83%</b>	<b>4,225</b>	<b>0%</b>	<b>84%</b>
<b>CP&amp;D-BEAUTIFICATION BOARD</b>						
OPERATING EXPENDITURES	37,000	17,661	48%	0	0%	48%
<b>TOTAL EXPENDITURES</b>	<b>37,000</b>	<b>17,661</b>	<b>48%</b>	<b>0</b>	<b>0%</b>	<b>48%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING SEPTEMBER 30, 2025

GENERAL FUND EXPENDITURES  
 BY MAJOR CATEGORY

DEPARTMENT/DIVISION	FY 24/25 AMENDED BUDGET	EXPENDED TO DATE	PERCENT EXPENDED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT ENCUMBERED TO DATE	PERCENT EXPENDED & ENCUMBERED TO DATE
<b>SPECIAL EXPENSE</b>						
PERSONAL SERVICES	14,074	0	0%	0	0%	0%
OPERATING EXPENDITURES	138,450	112,065	81%	0	0%	81%
CAPITAL OUTLAY	98,000	37,044	38%	0	0%	38%
GRANTS & AIDS	284,000	252,500	89%	0	0%	89%
NON-OPERATING	1,225,641	1,087,587	89%	0	0%	89%
<b>TOTAL EXPENDITURES</b>	<b>1,760,165</b>	<b>1,489,196</b>	<b>85%</b>	<b>0</b>	<b>0%</b>	<b>85%</b>
<b>PS-SOLID WASTE DISPOSAL</b>						
OPERATING EXPENDITURES	1,388,511	1,332,150	96%	0	0%	96%
NON-OPERATING	1,500	1,257	84%	0	0%	84%
<b>TOTAL EXPENDITURES</b>	<b>1,390,011</b>	<b>1,333,407</b>	<b>96%</b>	<b>0</b>	<b>0%</b>	<b>96%</b>
<b>PS-PUBLIC WORKS</b>						
PERSONAL SERVICES	748,804	605,258	81%	0	0%	81%
OPERATING EXPENDITURES	441,626	343,121	78%	8,145	2%	80%
CAPITAL OUTLAY	2,236,073	1,422,164	64%	257,670	12%	75%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>3,426,503</b>	<b>2,370,543</b>	<b>69%</b>	<b>265,815</b>	<b>8%</b>	<b>77%</b>
<b>BUILDING INSPECTIONS</b>						
PERSONAL SERVICES	183,605	162,169	88%	0	0%	88%
OPERATING EXPENDITURES	326,625	193,877	59%	67,990	21%	80%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>510,230</b>	<b>356,046</b>	<b>70%</b>	<b>67,990</b>	<b>13%</b>	<b>83%</b>
<b>APD-PATROL &amp; ADMIN</b>						
PERSONAL SERVICES	3,914,503	3,904,039	100%	0	0%	100%
OPERATING EXPENDITURES	935,338	935,217	100%	0	0%	100%
CAPITAL OUTLAY	650,396	649,521	100%	0	0%	100%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>5,500,237</b>	<b>5,488,777</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>100%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING SEPTEMBER 30, 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
<b><u>APD-COMMUNICATIONS</u></b>						
PERSONAL SERVICES	391,972	381,270	97%	0	0%	97%
OPERATING EXPENDITURES	24,486	21,589	88%	0	0%	88%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>416,458</b>	<b>402,859</b>	<b>97%</b>	<b>0</b>	<b>0%</b>	<b>97%</b>
<b><u>APD-SCHOOL CROSSING GUARDS</u></b>						
OPERATING EXPENDITURES	44,000	41,788	95%	0	0%	95%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>44,000</b>	<b>41,788</b>	<b>95%</b>	<b>0</b>	<b>0%</b>	<b>95%</b>
<b><u>APD-EXPLORERS PROGRAM</u></b>						
OPERATING EXPENDITURES	1,000	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>1,000</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b><u>APD-RESERVE PROGRAM</u></b>						
OPERATING EXPENDITURES	1,400	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>1,400</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b><u>RECREATION &amp; CULTURE</u></b>						
PERSONAL SERVICES	611,464	611,039	100%	0	0%	100%
OPERATING EXPENDITURES	807,181	782,111	97%	25,069	3%	100%
CAPITAL OUTLAY	7,527	7,527	100%	0	0%	100%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>1,426,172</b>	<b>1,400,677</b>	<b>98%</b>	<b>25,069</b>	<b>2%</b>	<b>100%</b>
<b>GENERAL FUND</b>	<b>20,673,002</b>	<b>18,240,246</b>	<b>88%</b>	<b>543,647</b>	<b>3%</b>	<b>91%</b>

**CITY OF ALACHUA  
FINANCE DEPARTMENT ANALYSIS  
FOR THE PERIOD ENDING SEPTEMBER 30, 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.

	<b>FY 24/25 APPROVED BUDGET</b>	<b>FY 24/25 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 24/25</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
TAXES	1,527,428	1,527,428	1,611,536	106%
PERMITS, FEES & ASSESSMENTS	9,800	9,800	49,897	509%
INTERGOVERNMENTAL REVENUE	705,820	705,820	722,157	102%
CHARGES FOR SERVICES	0	0	0	0%
FINES AND FORFEITURES	4,900	4,900	4,376	89%
MISCELLANEOUS REVENUE	48,350	113,650	131,429	116%
NON-OPERATING	2,478,318	2,478,318	290,930	12%
	<b>4,774,616</b>	<b>4,839,916</b>	<b>2,810,325</b>	<b>58%</b>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	2,733,491	2,733,491	125,700	5%
PUBLIC SAFETY	13,315	13,315	7,492	56%
ECONOMIC ENVIRONMENT	1,041,399	1,091,699	1,017,365	93%
PHYSICAL ENVIRONMENT	27,000	27,000	13,261	49%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	959,411	974,411	529,207	54%
	<b>4,774,616</b>	<b>4,839,916</b>	<b>1,693,025</b>	<b>35%</b>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	100,167	100,167	96,576	96%
OPERATING EXPENDITURES	739,806	839,232	431,362	51%
CAPITAL OUTLAY	3,879,643	3,855,017	1,158,392	30%
DEBT SERVICE	0	0	0	0%
GRANTS & AIDS	25,000	15,500	6,695	43%
NON-OPERATING	30,000	30,000	0	0%
	<b>4,774,616</b>	<b>4,839,916</b>	<b>1,693,025</b>	<b>35%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING SEPTEMBER 30, 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
<b><u>TAXES</u></b>				
DISCRETIONARY SALES SURTAX	1,527,428	1,527,428	1,611,536	106%
<b>SUBTOTAL</b>	<b>1,527,428</b>	<b>1,527,428</b>	<b>1,611,536</b>	<b>106%</b>
<b><u>PERMITS, FEES AND ASSESSMENTS</u></b>				
OTHER CHARGES AND FEES	0	0	40,312	NA+
SPECIAL ASSESSMENTS	9,800	9,800	9,585	98%
<b>SUBTOTAL</b>	<b>9,800</b>	<b>9,800</b>	<b>49,897</b>	<b>509%</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
FEDERAL GRANTS	0	0	0	0%
STATE GRANTS	0	0	0	0%
GRANTS FROM OTHER LOCAL UNITS	333,333	333,333	349,669	105%
PAYMENTS FROM LOCAL UNITS (FOR CRA)	372,487	372,487	372,488	100%
<b>SUBTOTAL</b>	<b>705,820</b>	<b>705,820</b>	<b>722,157</b>	<b>102%</b>
<b><u>CHARGES FOR SERVICES</u></b>				
CULTURE & RECREATION	0	0	0	0%
OTHER MISCELLANEOUS CHARGES	0	0	0	0%
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b><u>FINES AND FORFEITURES</u></b>				
ADDT'L CRT COSTS-\$2 FOR LEO TRAINING	4,900	4,900	4,376	89%
<b>SUBTOTAL</b>	<b>4,900</b>	<b>4,900</b>	<b>4,376</b>	<b>89%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST INCOME	23,350	23,350	44,539	191%
RENTALS AND LEASES	25,000	25,000	21,590	86%
CONTRIBUTIONS AND DONATIONS	0	65,300	65,300	100%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
<b>SUBTOTAL</b>	<b>48,350</b>	<b>113,650</b>	<b>131,429</b>	<b>116%</b>
<b><u>NON-OPERATING</u></b>				
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%
<b>SUBTOTAL</b>	<b>2,478,318</b>	<b>2,478,318</b>	<b>290,930</b>	<b>12%</b>
<b>SPECIAL REVENUE FUNDS</b>	<b>4,774,616</b>	<b>4,839,916</b>	<b>2,810,325</b>	<b>58%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING SEPTEMBER 30, 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
<b><u>ADDT'L COURT COST-\$2 FOR LEO TRAINING FUND</u></b>						
OPERATING EXPENDITURES	9,000	7,492	83%	0	0%	83%
<b>TOTAL EXPENDITURES</b>	<b>9,000</b>	<b>7,492</b>	<b>83%</b>	<b>0</b>	<b>0%</b>	<b>83%</b>
<b><u>TREE BANK FUND</u></b>						
OPERATING EXPENDITURES	350,444	33,041	9%	0	0%	9%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>350,444</b>	<b>33,041</b>	<b>9%</b>	<b>0</b>	<b>0%</b>	<b>9%</b>
<b><u>EXPLORER SPECIAL REVENUE FUND</u></b>						
OPERATING EXPENDITURES	4,315	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>4,315</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b><u>TK BASIN SPECIAL ASSESSMENT</u></b>						
OPERATING EXPENDITURES	17,000	13,261	78%	0	0%	78%
NON OPERATING	10,000	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>27,000</b>	<b>13,261</b>	<b>49%</b>	<b>0</b>	<b>0%</b>	<b>49%</b>
<b><u>INFRASTRUCTURE SURTAX FUND</u></b>						
OPERATING EXPENDITURES	0	0	0%	0	0%	0%
CAPITAL OUTLAY	2,383,047	56,246	2%	36,413	2%	4%
<b>TOTAL EXPENDITURES</b>	<b>2,383,047</b>	<b>56,246</b>	<b>2%</b>	<b>36,413</b>	<b>2%</b>	<b>4%</b>
<b><u>WILD SPACES PUBLIC PLACES FUND</u></b>						
OPERATING EXPENDITURES	114,000	52,547	46%	0	0%	46%
CAPITAL OUTLAY	843,946	456,665	54%	7,620	1%	55%
<b>TOTAL EXPENDITURES</b>	<b>957,946</b>	<b>509,212</b>	<b>53%</b>	<b>7,620</b>	<b>1%</b>	<b>54%</b>
<b><u>DONATION FUND</u></b>						
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%
<b>TOTAL EXPENDITURES</b>	<b>16,465</b>	<b>12,375</b>	<b>75%</b>	<b>0</b>	<b>0%</b>	<b>75%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING SEPTEMBER 30, 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
<b>CRA FUND</b>						
PERSONAL SERVICES	100,167	96,576	96%	0	0%	96%
OPERATING EXPENDITURES	328,008	304,534	93%	8,112	2%	95%
CAPITAL OUTLAY	628,024	407,268	65%	194,180	31%	96%
DEBT SERVICE	0	0	0%	0	0%	0%
AIDS TO PRIVATE ORGANIZATIONS	15,500	6,695	43%	0	0%	43%
NON OPERATING	20,000	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>1,091,699</b>	<b>815,073</b>	<b>75%</b>	<b>202,292</b>	<b>19%</b>	<b>93%</b>
<b>SPECIAL REVENUE FUNDS</b>	<b>4,839,916</b>	<b>1,446,700</b>	<b>30%</b>	<b>246,325</b>	<b>5%</b>	<b>35%</b>

**CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING SEPTEMBER 30, 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.

	<b>FY 24/25 APPROVED BUDGET</b>	<b>FY 24/25 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 24/25</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
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	107	NA+
NON-OPERATING	797,657	797,657	796,657	100%
	<u>797,657</u>	<u>797,657</u>	<u>796,764</u>	<u>100%</u>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	797,657	797,657	797,481	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>797,481</u>	<u>100%</u>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	0	0	0	0%
CAPITAL OUTLAY	0	0	0	0%
DEBT SERVICE	797,657	797,657	797,481	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>797,481</u>	<u>100%</u>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING SEPTEMBER 30, 2025

DEBT SERVICE FUND REVENUES

<b>REVENUE SOURCE</b>	<b>FY 24/25 APPROVED BUDGET</b>	<b>FY 24/25 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 24/25</b>	<b>PERCENT COLLECTED</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST EARNINGS	0	0	107	NA+
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>107</b>	<b>NA+</b>
<b><u>NON OPERATING</u></b>				
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%
<b>SUBTOTAL</b>	<b>797,657</b>	<b>797,657</b>	<b>796,657</b>	<b>100%</b>
<b>DEBT SERVICE FUND</b>	<b>797,657</b>	<b>797,657</b>	<b>796,764</b>	<b>100%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING SEPTEMBER 30, 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
<b><u>OTHER DEBT COSTS</u></b>						
DEBT SERVICE	1,000	825	83%	0	0%	83%
<b><u>SERIES 2016 CAPITAL IMPROVEMENT</u></b>						
DEBT SERVICE	796,657	796,656	100%	0	0%	100%
<b>TOTAL EXPENDITURES</b>	<b>796,657</b>	<b>796,656</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>100%</b>
<b>DEBT SERVICE FUND</b>	<b>797,657</b>	<b>797,481</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>100%</b>

**CITY OF ALACHUA  
FINANCE DEPARTMENT ANALYSIS  
FOR THE PERIOD ENDING SEPTEMBER 30, 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).

	<b>FY 24/25 APPROVED BUDGET</b>	<b>FY 24/25 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 24/25</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	0	0	0	0%
INTERGOVERNMENTAL REVENUE	0	1,500,000	10,000	1%
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%
	<b>40,414</b>	<b>1,540,414</b>	<b>10,000</b>	<b>1%</b>
<b>EXPENSES:</b>				
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	1,536,088	141,087	9%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	<b>40,414</b>	<b>1,540,414</b>	<b>141,087</b>	<b>9%</b>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	0	0	0	0%
OPERATING EXPENDITURES	4,326	109,326	105,000	96%
CAPITAL OUTLAY	0	1,395,000	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%
	<b>40,414</b>	<b>1,540,414</b>	<b>141,087</b>	<b>9%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING SEPTEMBER 30, 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
<b><u>TAXES</u></b>				
DISCRETIONARY SALES SURTAX	0	0	0	0%
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
FEDERAL GRANTS	0	1,500,000	10,000	1%
STATE GRANTS	0	0	0	0%
GRANTS FROM OTHER LOCAL UNITS	0	0	0	0%
<b>SUBTOTAL</b>	<b>0</b>	<b>1,500,000</b>	<b>10,000</b>	<b>1%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST INCOME	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	0	0%
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b><u>NON-OPERATING</u></b>				
DEBT PROCEEDS	0	0	0	0%
TRANSFERS IN	0	0	0	0%
USE OF FUND BALANCE	40,414	40,414	0	0%
<b>SUBTOTAL</b>	<b>40,414</b>	<b>40,414</b>	<b>0</b>	<b>0%</b>
<b>CAPITAL PROJECTS FUNDS</b>	<b>40,414</b>	<b>1,540,414</b>	<b>10,000</b>	<b>1%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING SEPTEMBER 30, 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
<b><u>HERITAGE OAKS</u></b>						
OPERATING EXPENSES	4,326	0	0%	0	0%	0%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>4,326</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b><u>CDBG - NEIGHBORHOOD REVITALIZATION</u></b>						
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%
<b>TOTAL EXPENDITURES</b>	<b>36,088</b>	<b>36,087</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>100%</b>
<b><u>CDBG - ECONOMIC DEVELOPMENT</u></b>						
OPERATING EXPENDITURES	105,000	10,000	10%	95,000	90%	100%
CAPITAL OUTLAY	1,395,000	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>1,500,000</b>	<b>10,000</b>	<b>0%</b>	<b>95,000</b>	<b>6%</b>	<b>7%</b>
<b>CAPITAL PROJECT FUNDS</b>	<b>1,540,414</b>	<b>46,087</b>	<b>3%</b>	<b>95,000</b>	<b>6%</b>	<b>9%</b>

**CITY OF ALACHUA  
FINANCE DEPARTMENT ANALYSIS  
FOR THE PERIOD ENDING SEPTEMBER 30, 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.

	<b>FY 24/25 APPROVED BUDGET</b>	<b>FY 24/25 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 24/25</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	0	0	0	0%
INTERGOVERNMENTAL REVENUE	0	0	3,115,684	NA+
CHARGES FOR SERVICES	22,627,288	22,627,288	21,834,411	96%
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	558,800	558,800	1,303,643	233%
NON-OPERATING	13,673,896	13,673,896	0	0%
	<b>36,859,984</b>	<b>36,859,984</b>	<b>26,253,738</b>	<b>71%</b>
<b>EXPENSES:</b>				
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	26,573,628	72%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	<b>36,859,984</b>	<b>36,859,984</b>	<b>26,573,628</b>	<b>72%</b>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	2,948,108	2,951,758	2,383,980	81%
OPERATING EXPENDITURES	2,711,702	2,957,052	2,457,796	83%
CAPITAL OUTLAY	14,431,061	14,161,061	8,472,626	60%
DEBT SERVICE	791,308	791,308	791,201	100%
GRANTS AND AIDS	0	21,000	20,171	96%
NON-OPERATING	7,572,805	7,572,805	4,327,634	57%
POWER COSTS	8,405,000	8,405,000	8,120,220	97%
	<b>36,859,984</b>	<b>36,859,984</b>	<b>26,573,628</b>	<b>72%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING SEPTEMBER 30, 2025

ENTERPRISE FUNDS REVENUES

REVENUE SOURCE	FY 24/25 APPROVED BUDGET	FY 24/25 AMENDED BUDGET	RECEIVED TO DATE FY 24/25	PERCENT COLLECTED
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
STATE GRANTS	0	0	30,000	NA+
FEDERAL GRANTS	0	0	3,085,684	NA+
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>3,115,684</b>	<b>NA+</b>
<b><u>CHARGES FOR SERVICES</u></b>				
PHYSICAL ENVIRONMENT-ELECTRIC	16,460,061	16,460,061	14,204,766	86%
PHYSICAL ENVIRONMENT-WATER	2,563,527	2,563,527	3,256,917	127%
PHYSICAL ENVIRONMENT-WASTEWATER	3,538,700	3,538,700	4,305,190	122%
PHYSICAL ENVIRONMENT-MOSQUITO	65,000	65,000	67,538	104%
<b>SUBTOTAL</b>	<b>22,627,288</b>	<b>22,627,288</b>	<b>21,834,411</b>	<b>96%</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST EARNINGS	93,000	93,000	179,248	193%
RENTS & ROYALTIES	32,000	32,000	32,621	102%
OTHER MISCELLANEOUS REVENUE	433,800	433,800	1,091,774	252%
<b>SUBTOTAL</b>	<b>558,800</b>	<b>558,800</b>	<b>1,303,643</b>	<b>233%</b>
<b><u>NON-OPERATING</u></b>				
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%
<b>SUBTOTAL</b>	<b>13,673,896</b>	<b>13,673,896</b>	<b>0</b>	<b>0%</b>
<b>ENTERPRISE FUNDS</b>	<b>36,859,984</b>	<b>36,859,984</b>	<b>26,253,738</b>	<b>71%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING SEPTEMBER 30, 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
<b><u>ELECTRIC UTILITY</u></b>						
PERSONAL SERVICES	1,911,783	1,495,364	78%	0	0%	78%
OPERATING EXPENDITURES	1,179,013	937,749	80%	203,249	17%	97%
CAPITAL OUTLAY	4,504,483	1,909,659	42%	80,368	2%	44%
DEBT SERVICE	0	0	0%	0	0%	0%
GRANTS & AIDS	21,000	20,171	96%	0	0%	96%
NON-OPERATING	5,831,705	2,805,368	48%	0	0%	48%
POWER COSTS	8,405,000	8,120,220	97%	0	0%	97%
<b>TOTAL EXPENDITURES</b>	<b>21,852,984</b>	<b>15,288,531</b>	<b>70%</b>	<b>283,617</b>	<b>1%</b>	<b>71%</b>
<b><u>WATER UTILITY</u></b>						
PERSONAL SERVICES	338,682	257,429	76%	0	0%	76%
OPERATING EXPENDITURES	545,250	300,725	55%	7,499	1%	57%
CAPITAL OUTLAY	6,799,538	4,341,796	64%	1,626,710	24%	88%
DEBT SERVICE	166,982	166,929	100%	0	0%	100%
NON-OPERATING	1,012,634	916,121	90%	0	0%	90%
<b>TOTAL EXPENDITURES</b>	<b>8,863,086</b>	<b>5,983,000</b>	<b>68%</b>	<b>1,634,209</b>	<b>18%</b>	<b>86%</b>
<b><u>WASTEWATER UTILITY</u></b>						
PERSONAL SERVICES	685,493	616,916	90%	0	0%	90%
OPERATING EXPENDITURES	1,194,681	814,174	68%	165,408	14%	82%
CAPITAL OUTLAY	2,857,040	502,044	18%	12,049	0%	18%
DEBT SERVICE	624,326	624,272	100%	0	0%	100%
NON-OPERATING	680,357	582,912	86%	0	0%	86%
<b>TOTAL EXPENDITURES</b>	<b>6,041,897</b>	<b>3,140,318</b>	<b>52%</b>	<b>177,457</b>	<b>3%</b>	<b>55%</b>
<b><u>MOSQUITO CONTROL</u></b>						
PERSONAL SERVICES	15,800	14,271	90%	0	0%	90%
OPERATING EXPENDITURES	38,108	28,992	76%	0	0%	76%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	48,109	23,233	48%	0	0%	48%
<b>TOTAL EXPENDITURES</b>	<b>102,017</b>	<b>66,496</b>	<b>65%</b>	<b>0</b>	<b>0%</b>	<b>65%</b>
<b>ENTERPRISE FUNDS</b>	<b>36,859,984</b>	<b>24,478,345</b>	<b>66%</b>	<b>2,095,283</b>	<b>6%</b>	<b>72%</b>

**CITY OF ALACHUA  
FINANCE DEPARTMENT ANALYSIS  
FOR THE PERIOD ENDING SEPTEMBER 30, 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.

	<b>FY 24/25 APPROVED BUDGET</b>	<b>FY 24/25 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 24/25</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
TAXES	0	0	0	0%
PERMITS, FEES & ASSESSMENTS	0	0	495	NA+
INTERGOVERNMENTAL REVENUE	0	0	36,165	NA+
CHARGES FOR SERVICES	0	0	572	NA+
FINES AND FORFEITURES	0	0	0	0%
MISCELLANEOUS REVENUE	12,000	12,000	43,655	364%
NON-OPERATING	4,231,960	4,231,960	2,311,180	55%
	<b>4,243,960</b>	<b>4,243,960</b>	<b>2,392,067</b>	<b>56%</b>
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	3,367,184	3,367,184	2,745,073	82%
PUBLIC SAFETY	0	0	0	0%
ECONOMIC ENVIRONMENT	0	0	0	0%
PHYSICAL ENVIRONMENT	876,776	876,776	711,691	81%
TRANSPORTATION	0	0	0	0%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	0	0	0	0%
	<b>4,243,960</b>	<b>4,243,960</b>	<b>3,456,764</b>	<b>81%</b>
<b>MAJOR EXPENDITURE CATEGORIES:</b>				
PERSONAL SERVICES	2,707,844	2,713,344	2,343,322	86%
OPERATING EXPENDITURES	1,021,209	1,028,362	758,900	74%
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%
	<b>4,243,960</b>	<b>4,243,960</b>	<b>3,456,764</b>	<b>81%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING SEPTEMBER 30, 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
<b><u>PERMITS, FEES &amp; ASSESSMENTS</u></b>				
OTHER LICENSES, FEES, AND PERMITS	0	0	495	NA+
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>495</b>	<b>NA+</b>
<b><u>INTERGOVERNMENTAL REVENUE</u></b>				
OTHER FEDERAL GRANTS	0	0	36,165	NA+
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>36,165</b>	<b>NA+</b>
<b><u>CHARGES FOR SERVICES</u></b>				
OTHER MISCELLANEOUS CHARGES	0	0	572	NA+
<b>SUBTOTAL</b>	<b>0</b>	<b>0</b>	<b>572</b>	<b>NA+</b>
<b><u>MISCELLANEOUS REVENUE</u></b>				
INTEREST EARNINGS	12,000	12,000	35,218	293%
RENTS & ROYALTIES	0	0	0	0%
OTHER MISCELLANEOUS REVENUE	0	0	8,437	NA+
<b>SUBTOTAL</b>	<b>12,000</b>	<b>12,000</b>	<b>43,655</b>	<b>364%</b>
<b><u>NON-OPERATING</u></b>				
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%
<b>SUBTOTAL</b>	<b>4,231,960</b>	<b>4,231,960</b>	<b>2,311,180</b>	<b>55%</b>
<b>INTERNAL SERVICE FUND</b>	<b>4,243,960</b>	<b>4,243,960</b>	<b>2,392,067</b>	<b>56%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING SEPTEMBER 30, 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
<b><u>FAS / UTILITY OPERATIONS</u></b>						
PERSONAL SERVICES	374,303	373,543	100%	0	0%	100%
OPERATING EXPENDITURES	129,280	94,236	73%	0	0%	73%
CAPITAL OUTLAY	37,347	37,347	0%	0	0%	100%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>540,930</b>	<b>505,126</b>	<b>93%</b>	<b>0</b>	<b>0%</b>	<b>93%</b>
<b><u>FAS / UTILITY BILLING</u></b>						
PERSONAL SERVICES	425,958	399,515	94%	0	0%	94%
OPERATING EXPENDITURES	178,589	151,778	85%	15,678	9%	94%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>604,547</b>	<b>551,293</b>	<b>91%</b>	<b>15,678</b>	<b>3%</b>	<b>94%</b>
<b><u>PUBLIC SERVICES / UTILITY ADMINISTRATION</u></b>						
PERSONAL SERVICES	1,181,336	903,577	76%	0	0%	76%
OPERATING EXPENDITURES	289,819	180,453	62%	0	0%	62%
CAPITAL OUTLAY	45,000	37,289	0%	0	0%	83%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>1,516,155</b>	<b>1,121,319</b>	<b>74%</b>	<b>0</b>	<b>0%</b>	<b>74%</b>
<b><u>PUBLIC SERVICES-WAREHOUSE OPERATIONS</u></b>						
PERSONAL SERVICES	148,447	147,909	100%	0	0%	100%
OPERATING EXPENDITURES	38,670	37,073	96%	0	0%	96%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
NON-OPERATING	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>187,117</b>	<b>184,982</b>	<b>99%</b>	<b>0</b>	<b>0%</b>	<b>99%</b>
<b><u>ISF - HUMAN RESOURCES</u></b>						
PERSONAL SERVICES	46,709	46,643	100%	0	0%	100%
OPERATING EXPENDITURES	777	775	100%	0	0%	100%
<b>TOTAL EXPENDITURES</b>	<b>47,486</b>	<b>47,418</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>100%</b>
<b><u>ISF - FAS / INFORMATION</u></b>						
PERSONAL SERVICES	37,042	35,824	97%	0	0%	97%
OPERATING EXPENDITURES	14,000	3,527	25%	0	0%	25%
<b>TOTAL EXPENDITURES</b>	<b>51,042</b>	<b>39,351</b>	<b>77%</b>	<b>0</b>	<b>0%</b>	<b>77%</b>

CITY OF ALACHUA  
 FINANCE DEPARTMENT ANALYSIS  
 FOR THE PERIOD ENDING SEPTEMBER 30, 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
<b><u>PUBLIC SERVICES-WATER DISTRIBUTION/COLLECTION</u></b>						
PERSONAL SERVICES	499,549	436,311	87%	0	0%	87%
OPERATING EXPENDITURES	377,227	272,866	72%	2,514	1%	73%
CAPITAL OUTLAY	0	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>876,776</b>	<b>709,177</b>	<b>81%</b>	<b>2,514</b>	<b>0%</b>	<b>81%</b>
<b><u>DEBT SERVICE FUND - SERIES 2016</u></b>						
DEBT SERVICE	279,907	279,906	100%	0	0%	100%
<b>TOTAL EXPENDITURES</b>	<b>279,907</b>	<b>279,906</b>	<b>100%</b>	<b>0</b>	<b>0%</b>	<b>100%</b>
<b><u>INTERNAL SERVICE FUND RESERVES</u></b>						
NON-OPERATING	140,000	0	0%	0	0%	0%
<b>TOTAL EXPENDITURES</b>	<b>140,000</b>	<b>0</b>	<b>0%</b>	<b>0</b>	<b>0%</b>	<b>0%</b>
<b>INTERNAL SERVICE FUND</b>	<b>4,243,960</b>	<b>3,438,572</b>	<b>81%</b>	<b>18,192</b>	<b>0%</b>	<b>81%</b>

**CITY OF ALACHUA  
FINANCE DEPARTMENT ANALYSIS  
FOR THE PERIOD ENDING SEPTEMBER 30, 2025**

**ALL CITY FUNDS**

	<b>FY 24/25 APPROVED BUDGET</b>	<b>FY 24/25 AMENDED BUDGET</b>	<b>YEAR TO DATE FY 24/25</b>	<b>PERCENT OF BUDGET COLLECTED OR EXPENDED</b>
<b>REVENUES:</b>				
TAXES	11,409,653	11,409,653	11,830,122	104%
PERMITS, FEES & ASSESSMENTS	1,044,800	1,044,800	1,019,137	98%
INTERGOVERNMENTAL	1,919,154	3,445,074	5,403,234	157%
CHARGES FOR SERVICES	24,493,490	24,493,490	23,724,097	97%
FINES AND FORFEITURES	51,900	51,900	70,840	136%
MISCELLANEOUS REVENUE	806,350	871,650	1,779,860	204%
NON-OPERATING	27,638,366	27,638,366	5,434,854	20%
	<b>67,363,713</b>	<b>68,954,933</b>	<b>49,262,144</b>	<b>71%</b>

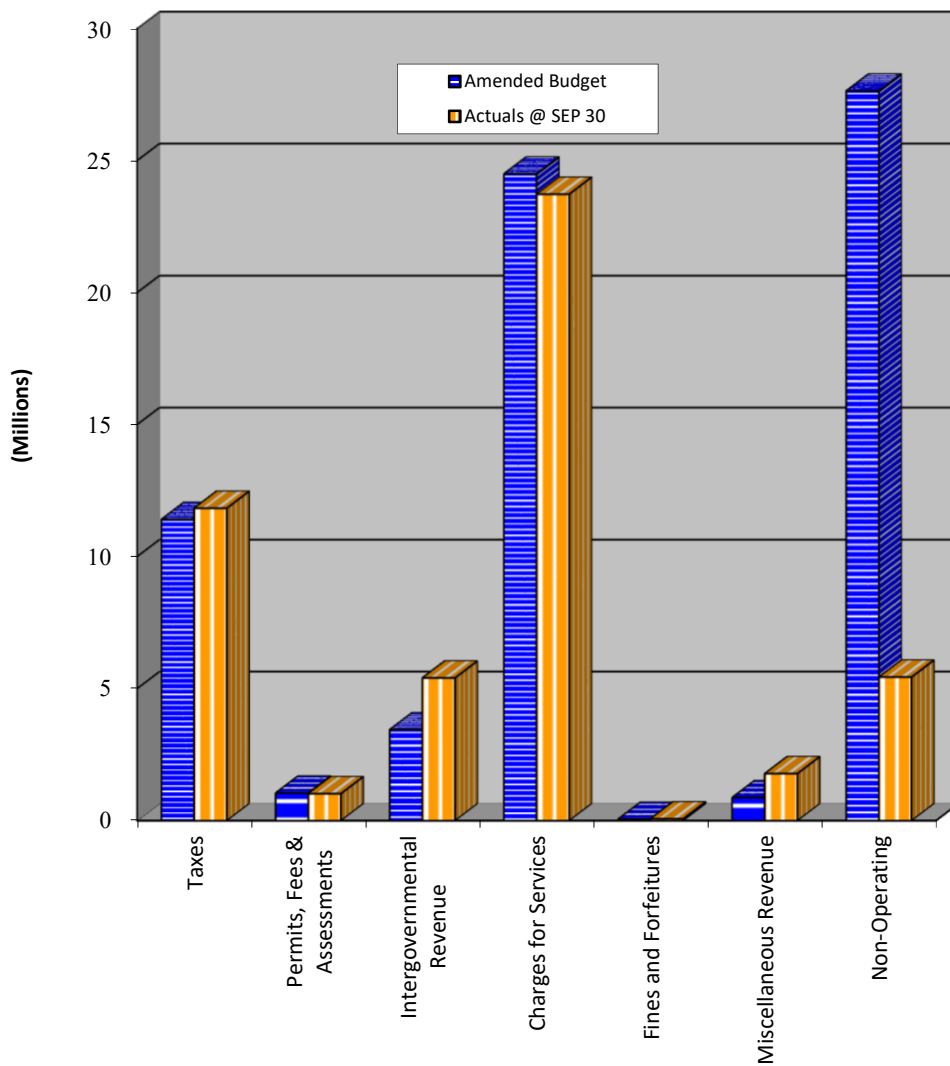
<b>EXPENSES:</b>				
GENERAL GOVERNMENT	15,033,384	14,855,323	10,699,176	98%
PUBLIC SAFETY	6,460,720	6,486,640	6,364,952	98%
ECONOMIC ENVIRONMENT	1,041,399	1,091,699	1,017,365	93%
PHYSICAL ENVIRONMENT	38,998,116	39,158,097	28,631,987	73%
TRANSPORTATION	3,462,591	4,962,591	2,777,445	56%
HUMAN SERVICES	0	0	0	0%
CULTURE & RECREATION	2,367,503	2,400,583	1,954,953	81%
	<b>67,363,713</b>	<b>68,954,933</b>	<b>51,445,878</b>	<b>75%</b>

**MAJOR EXPENDITURE CATEGORIES:**

PERSONAL SERVICES	16,127,054	15,781,055	14,319,735	91%
OPERATING EXPENDITURES	9,297,018	10,587,606	8,948,710	85%
CAPITAL OUTLAY	22,090,290	22,985,866	12,456,694	54%
DEBT SERVICE	1,868,872	1,868,872	1,868,588	100%
GRANTS & AIDS	309,000	320,500	279,366	87%
NON-OPERATING	9,266,479	9,006,034	5,452,565	61%
POWER COSTS	8,405,000	8,405,000	8,120,220	97%
	<b>67,363,713</b>	<b>68,954,933</b>	<b>51,445,878</b>	<b>75%</b>

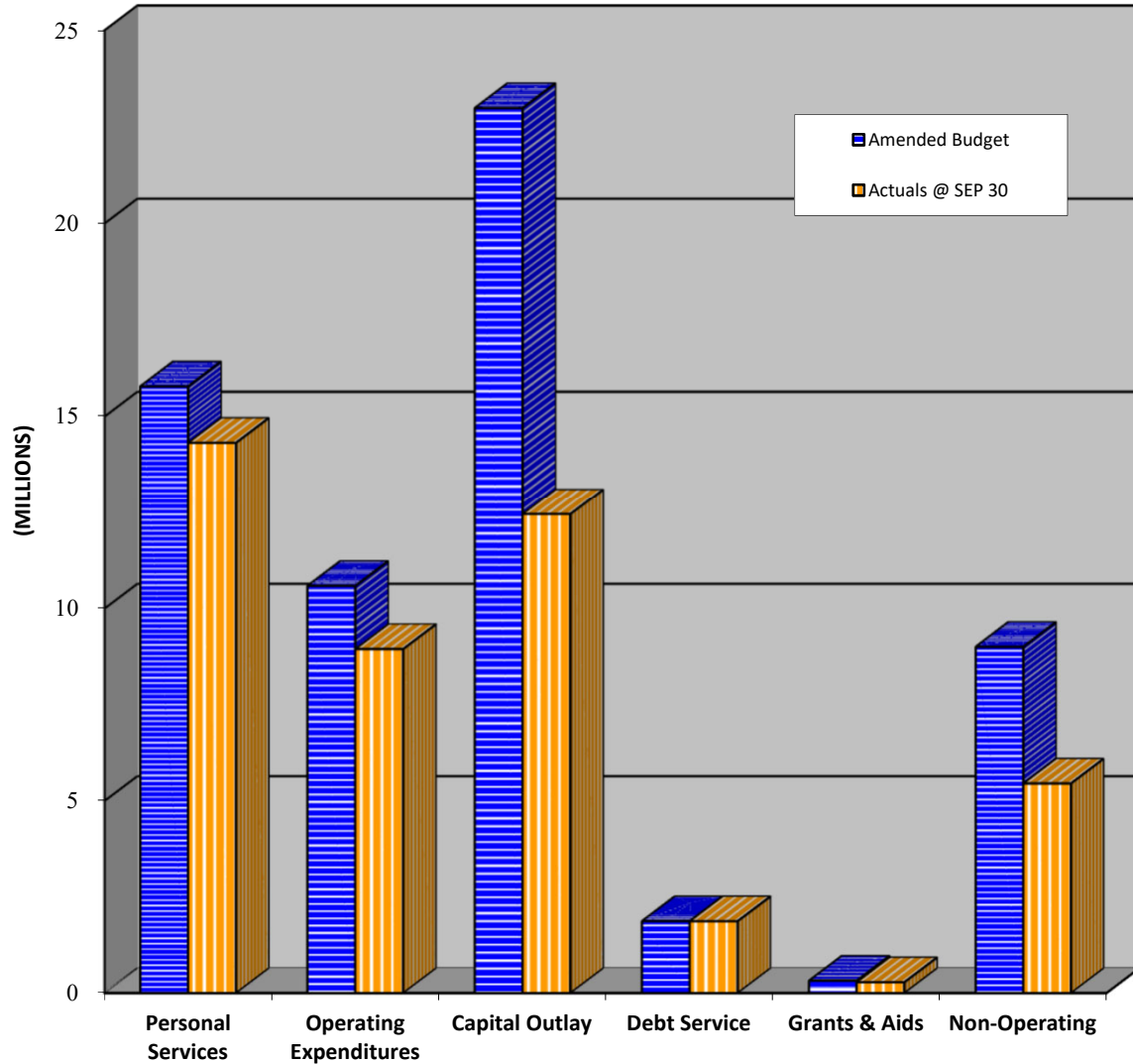
## Revenues by Major Category All City Funds

The City of Alachua's overall revenues are at 71% of budget for the fiscal year. Taxes are at 104% of budget. These include ad valorem property taxes and public utility taxes. Other revenue sources are: Permits, Fees and Assessments (98%); Intergovernmental Revenue (157%); Charges for Services (97%); Fines and Forfeitures (136%); Miscellaneous Revenue (204%); and Non-Operating Revenue (20%).



## Expenditures by Major Category All City Funds

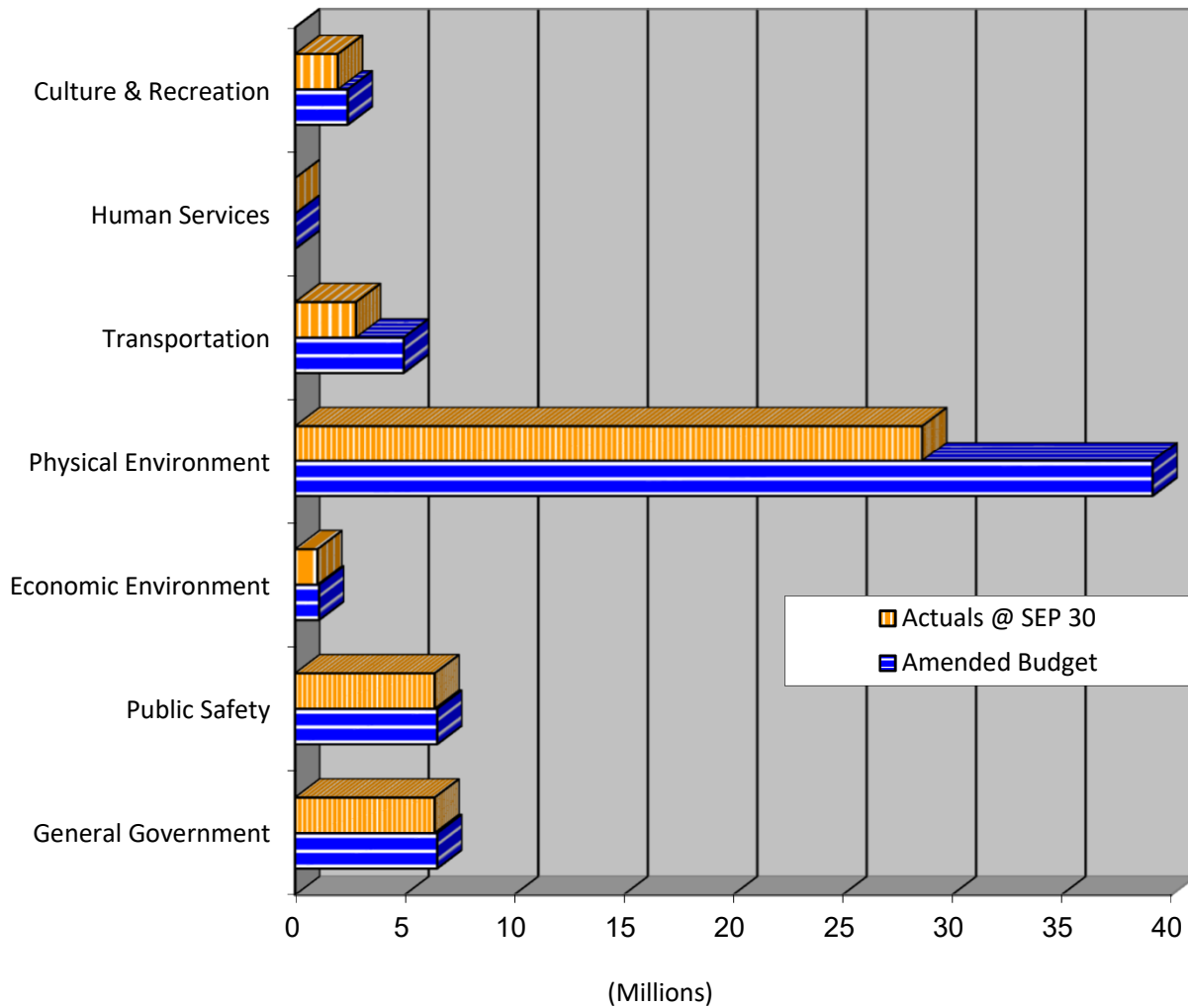
Overall, City expenditures and encumbrances are at 75% of budget for the period. The Personal Services category is at 91% of budget for the fiscal year. The Operating Expenditures category is at 85%, with encumbrances for legal and residential waste collection services of \$30K. Capital Outlay is at 54%, Debt Service is 100%, Grants & Aids is 87% and Non-Operating Expenditures are at 61%. Encumbrances for future expenditures account for 4.3% (aprox. \$3.0M) 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 75% of budget with General Government expenses at 98%, Public Safety at 98%, Economic Environment at 93%, Physical Environment at 73% (Enterprise Funds, Water Collection and Distribution & residential waste collection services), Transportation at 56%, Human Services at 0%, and Culture & Recreation at 81%.



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## INVESTMENTS AND CASH

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### **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**

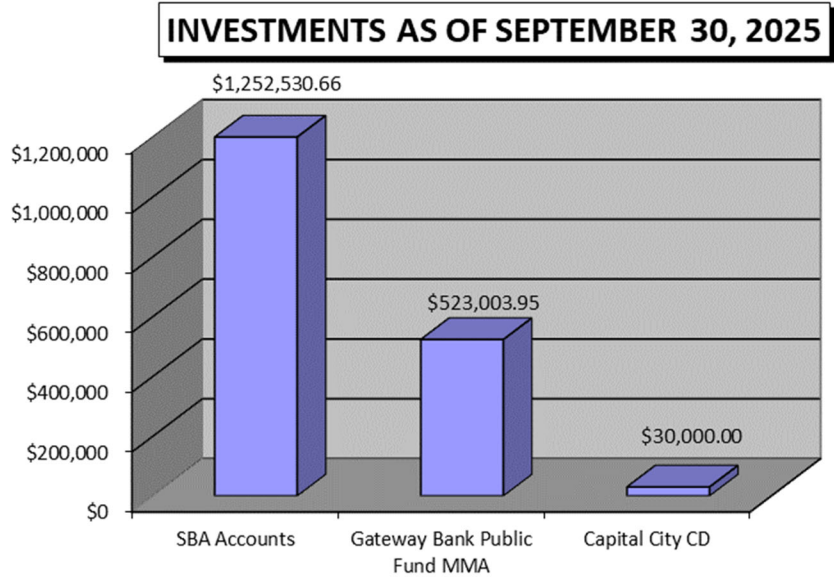
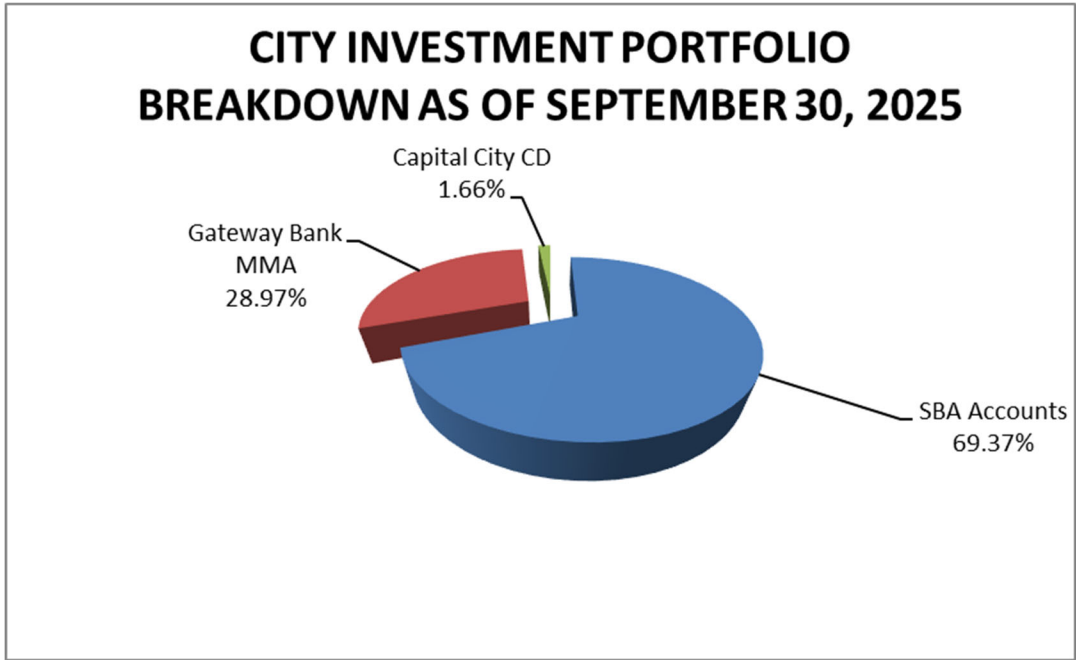
The City's cash and investments are pursuant to Section 218.415, Florida Statutes as well as the City's own adopted Investment Policy. To ensure that the City's funds are effectively managed, the Finance Director and other appropriate staff shall annually complete eight (8) hours of continuing professional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

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## INVESTMENTS AND CASH

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As of September 30, 2025, the City's investment portfolio totaled **\$1,805,534.61**. 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 September 30, 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 **\$29,050,703.50**. 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:

<b>Bank Account</b>	<b>September Balance</b>	<b>Percentage of Total</b>
Operating Account	\$24,604,468.24	84.69%
Payroll Account	\$291,442.51	1.00%
CRA Account	\$809,317.39	2.79%
Police Forfeiture Account	\$3,391.57	0.01%
Series 2016 Repayment Account	\$26,917.48	0.09%
Deposit Account	\$2,258,124.21	7.77%
Tara Baywood Surety Account	\$45,003.82	0.16%
Explorer Account	\$9,115.29	0.03%
Heritage Oaks Account	\$4,325.46	0.02%
SRF Repayment Account	\$232,011.79	0.80%
ARPA Account	\$766,585.74	2.64%
<b>TOTAL</b>	<b>\$29,050,703.50</b>	<b>100.00%</b>