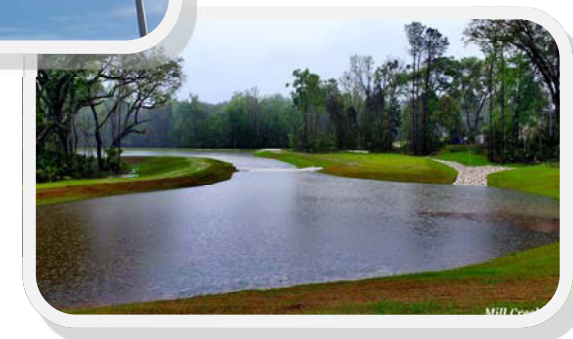
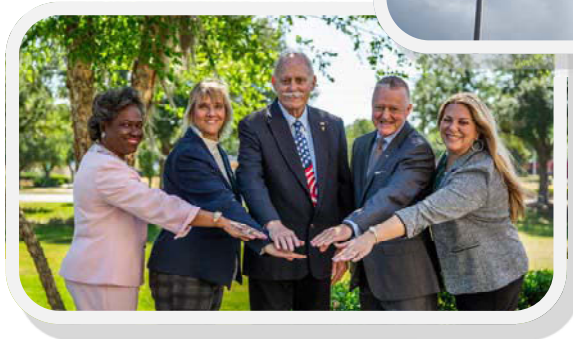




City of
ALACHUA

the good life community



FISCAL YEAR 2022-2023

FINAL BUDGET



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CITY OF ALACHUA

PREPARED BY:

THE CITY OF ALACHUA FINANCE AND ADMINISTRATIVE SERVICES DEPARTMENT

FINANCE AND ADMINISTRATIVE SERVICES STAFF

Robert A. Bonetti	Director
Stephanie L. Herlong	Utility Billing Manager
Gardhy M. Saint-Vil	IT Manager
Benjamin T. Love	Facilities Maintenance Manager
Donna G. Smith	Purchasing Coordinator
Allen A. Jones	Meter Reader Supervisor
Regina A. Reed	Senior Accountant
Tyler S. Williams	Senior Accountant
Heather L. Carter	Accountant
Katelynn T. Bayles	Accounts Payable Specialist
Megan E. Hoyt	Utility Billing Assistant
Tara Z. Clarke	Customer Service Representative
Kelly H. Jones	Customer Service Representative
Bibi S. Bacchus	Customer Service Representative
Lisa D. Baldree	Receptionist
Jason L. Baker	IT Technical Assistant
Anthony D. Nathan II	IT Technical Assistant
Alexander D. Watson	Facilities Maintenance Technician
William P. Cone	Facilities Maintenance Technician
Deondre S. Jerkins	Facilities Custodial Worker
Teresa E. Mills	Facilities Custodial Worker
Connie L. Sandusky	Facilities Custodial Worker
Torry L. Davis	Meter Reader
Brandon D. Kestner	Meter Reader
James E. Porter	Meter Reader
Leroy M. Williams	Meter Reader

CREDITS

City of Alachua Commission
Mike DaRoza, City Manager
Marian B. Rush, Esq., City Attorney
Elliot O. Harris, Recreation and Culture Director
Tara L. Malone, Human Resources Director
Jesse J. Sandusky, Chief of Police
Rodolfo Valladares, Public Services Director
Grafton B. Wilson, Compliance and Risk Management Director
Kathy Winburn, Planning and Community Development Director

A very special "thank you" to all City employees for their contribution to the budget process

CITY OF ALACHUA GOVERNMENT

GENERAL INFORMATION

The City of Alachua is geographically located in North Central Florida. The City's boundaries encompass 36.5 square miles. The most current estimate of the City's population is 10,844.

FIVE-MEMBER COMMISSION

The City of Alachua, a political subdivision of the State of Florida, is guided by an elected five-member body comprised of a Mayor and four Commissioners. The Mayor and Commissioners are elected in non-partisan elections to represent the entire City. The Vice-Mayor is selected annually by the Mayor and his/her fellow Commissioners. The Commission performs legislative functions of government by developing policies for the management of the City of Alachua. The City Manager, a professional appointed by the Commission, and the City Manager's staff are responsible for the implementation of those policies. The City contracts out for attorney services.

ROLE OF THE CITY MANAGER

The City Manager is an official appointed by the City Commission who is responsible for carrying out all decisions, policies, ordinances and motions of the Commission. The City Manager serves at the will of the City Commission.

In order to execute the City Commission's goals and initiatives, the City Manager is responsible for directing and providing all municipal services within the City.

Municipal service functions are grouped into the following departments: City Commission, City Manager, City Attorney, Compliance and Risk Management, Finance and Administrative Services, Human Resources, Planning and Community Development, Police, Public Services and Recreation/Culture.

Support staff for both the City Manager and City Commission report to the City Manager.

INTRODUCTION

This document represents the City of Alachua's final financial budget for FY 2022-2023. The document is divided into five sections:

- Section One - Budget Message
- Section Two - Budget Summary
- Section Three - Fund Summaries
- Section Four - Department Summaries
- Section Five - Glossary

Section One - Budget Message contains the City Manager's letter to the Commission regarding various elements of the budget.

Section Two - Budget Summary contains information and graphs about revenue sources; summary tables of the department budgets; a description and summary of the City's interfund transfers; and a summary of funded full-time equivalent positions.

Section Three - Fund Summaries include a budget by fund segment listing detailed information about various funds and their adopted funding levels.

Section Four - Department Summaries includes mission statements and summary budgets for each City department.

Section Five - Glossary includes a listing of various budget document terms.

Individuals interested in reviewing any materials or documents comprising the FY 2022-2023 Final Budget, at any level of detail, are encouraged to contact the Finance and Administrative Services Department.

Contact information for the Finance and Administrative Services Department is as follows:

Telephone: (386) 418-6100
Mail: P. O. Box 9
Alachua, Florida 32616-0009
Email: finance@cityofalachua.org
In person: City of Alachua City Hall
15100 N. W. 142nd Terrace
Alachua, Florida 32615

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City of
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SECTION 1
BUDGET
MESSAGE



City of Alachua

MAYOR GIB COERPER

Vice Mayor Jennifer Blalock
Commissioner Shirley Green Brown
Commissioner Dayna Miller
Commissioner Edward Potts

OFFICE OF THE CITY MANAGER

MIKE DAROZA

September 12, 2022

RE: CITY MANAGER'S FISCAL YEAR 2022-2023 BUDGET MESSAGE

Honorable Mayor and Members of the City Commission:

It is my honor and privilege to present the Fiscal Year 2022-2023 Budget for your consideration. The City Commission's Strategic Plan has served as the guiding light for the FY 2023 Budget, ensuring we continue to provide premium service delivery and a commitment to a strong quality of life.

As we continue to face residual impacts of the COVID-19 pandemic, City staff has remained flexible and prepared to augment operations and plans for this ever-evolving challenge. This charge includes the budget development process as we ensure the safety and welfare of City staff and the public at large.

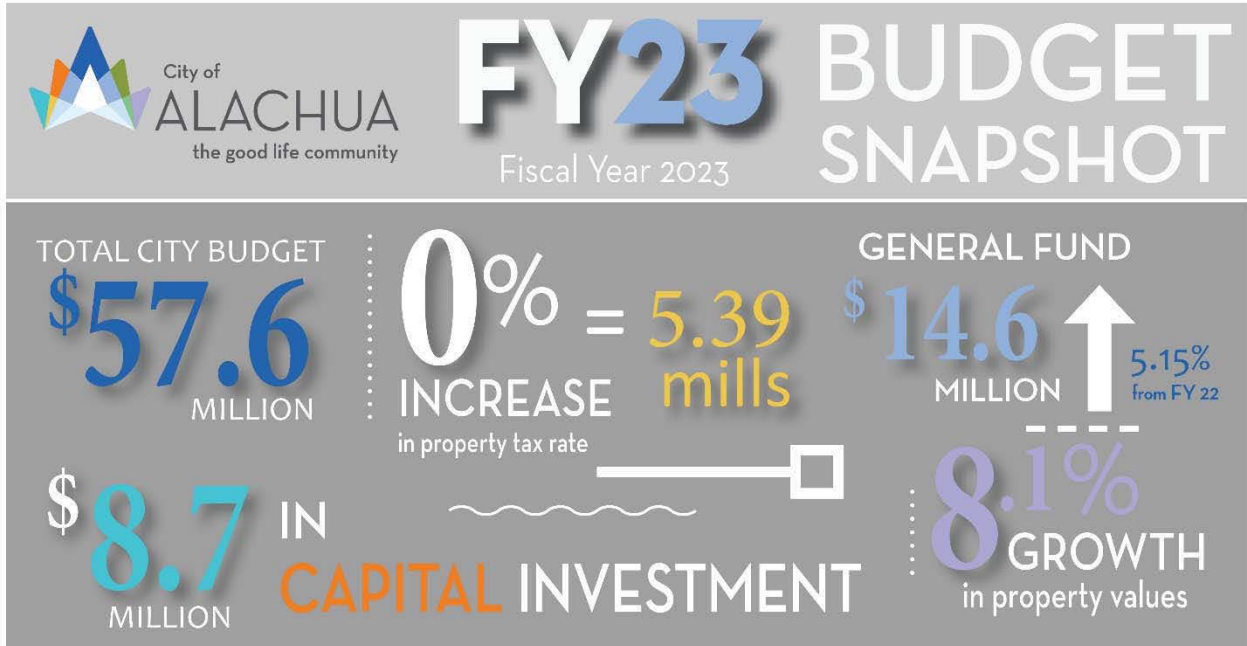
While the FY 2023 Budget highlights an increase in the levels of service to meet the continued growth of the city, it also focuses on building a stronger, vibrant and more sustainable community.

I am proud to submit the balanced Fiscal Year 2022-2023 Tentative Budget for the City of Alachua. As proposed, the Tentative Budget totals \$57,651,391, which represents an 18.29% increase from the prior fiscal year of \$48,738,643 (amended). The increase from the prior year is due in large part to capital projects and increased operating costs.

The General Fund Tentative Budget is \$14,651,246 an increase of 5.15% from the prior fiscal year amount of \$13,933,763 (amended). The increase is mostly due to operating costs for additional positions and an increase in levels of service. Ad valorem taxes, which make up 37.91% of the General Fund, are projected to generate \$5.6 million. The City's overall ad valorem revenues increased 8.1%.

Budget Snapshot

The City of Alachua budget development process is an inclusive and transparent process. All staff members of the City are able to contribute as well as the public through several public workshops conducted specifically for budget matters. The City Commission's vision for the community is outlined in the Strategic Plan, which provides initiatives that will carry out the goals of the community. The



FY 2023 Budget has been compiled to consider input and direction from all of these stakeholders and aspects.

The City continues to benefit from a strong economic environment, as the COVID-19 related economic impacts were short-lived. The national economy continues to be strong and the Florida economy is booming, particularly in residential development.

Locally, the City of Alachua is experiencing significant growth in diversified manner. Housing development has gained traction with several approved subdivisions under construction and several others in the development planning pipeline. This is a positive sign for the City, which has focused on enhancing diversified housing options for the community. Non-residential development continues to flourish in Alachua, particularly manufacturing, life sciences and technology companies.

The City’s recent investments in water and wastewater infrastructure expansion along the U.S. Hwy 441 corridor are paying dividends, as these industries expand and locate in Alachua. Furthermore, the business incentive program adopted by the City Commission has been implemented and is attracting businesses to the community.

The City is well positioned to experience strong growth in the year ahead. The Tentative Budget for FY 2023 is balanced at 5.3900 mills. Once again, this millage rate remains unchanged from the prior five fiscal years. As the City has to factor inflation and the increased costs associated with service delivery, maintaining a level millage rate is evidence of the easing of the tax burden that economic growth creates.

With a full service utilities operation, the City is responsible for ensuring all utilities are self-sustaining. The revenues of each utility must support the expenditures of each utility. The primary revenues for utilities are charges for services. Once again, the Tentative Budget for FY 2023

provides for no increase in electric rates. The water and wastewater budgets have been developed with a 6% and 3% rate increase, respectively, to meet rising costs.

The Tentative Budget focuses on four (4) major areas:

- Affordable Senior Housing
- Economic Development
- Infrastructure and Sustainability
- Talent Recruitment and Retention

The tentative Budget, both the operating and capital allocations, ensures that these major areas are supported and funded appropriately.

Affordable Senior Housing

Affordable Senior Housing is a pressing need being addressed by the City and ACHA as there is currently no dedicated public supported Senior Housing in the city.



The Alachua County Housing Authority (ACHA) and its Housing and Urban Development (HUD) recognized instrumentality, the Alachua County Development Corporation (wholly owned by ACHA), are dynamic entities that are professionally staffed, highly experienced and function professionally in the area of public financing of public and private home ownership. The ACHA and the City of Alachua are close partners in providing affordable housing in the city and are presently focused on improving current facilities and meeting the need for senior housing.

Key Budget Allocations:

- **Alachua County Housing Authority - \$200,000**
Funding to ensure the improvement of the quality of life of seniors in Alachua by increasing the amount of adequate, safe and affordable senior housing.

Economic Development

To ensure the City is able to continue to provide premium service delivery and a strong quality of life, it is essential we continue our efforts to foster economic development. For decades, the City of Alachua has exhibited a history of being at the forefront of economic development through strategic investments in community assets and creating a vibrant community with a strong quality of life.

As the community grows, the need for more advanced economic development activities is necessary to have the capacity and ability to realize business growth potential. Critical to this effort is ensuring



adequate staffing that enables the City to manage economic development activities. Additionally, by investing in key business retention and attraction activities, the City is cultivating a competitive environment for business to flourish.

The City Commission's focus on leveraging the existing bioscience cluster for future growth in this sector will be catalyzed by the biotech partnership as part of the City's overall economic development strategy.

Key Budget Allocations:

- **Alachua Biotech Partnership - \$54,000**
Funding to attract, enhance and cultivate the growth of the life sciences industry in Alachua.
- **Business Incentive Program - \$79,000**
Funding to provide incentives for business retention, attraction and start-up activities, including, but not limited to, the Community Redevelopment Agency Area and life science, technology and emerging technologies sector of Alachua.
- **Business Retention, Attraction and Marketing - \$90,000**
Funding to provide assistance to business retention, attraction and marketing efforts through activities such as, but not limited to, video and online promotions, as well as partnerships with the Alachua and Gainesville Chambers of Commerce.
- **Community Redevelopment Area Business, Attraction and Marketing - \$43,000**
Funding targeted toward attracting and retaining business activities within the Community Redevelopment Agency Area through, but not limited to, promotions, events and lead generation.

Infrastructure and Sustainability

As we work to create a thriving and sustainable community, investing in infrastructure is a necessary activity. Infrastructure serves to provide efficient and reliable utilities, roadways, and pedestrian paths, among other services.

The citizens of the City of Alachua benefit from a robust infrastructure network, which promotes sustainability through environmental stewardship and growth. The City will continue building upon the water quality improvements to Mill Creek Sink in the year ahead by investing in a new

water well field to ensure the City’s potable water supply has improved redundancy and reliability. With the City’s recent completion of the state-of-the-art Legacy Electric Substation, investments in optimization will improve system operations in FY 2023, in addition to investments in rehabilitating critical wastewater infrastructure. As these investments and many others in infrastructure are made, the City will continue its sustainable approach to stewardship and growth.



Key Budget Allocations:

- **New Well Field - \$5,332,950**
Funding to design and construct a new well field that will establish enhanced protection and redundancy of the City’s drinking water supply.

- **Consumptive Use Permit - \$50,000**
Funding to apply for permitting to increase the specified amount of water drawn from City wells to meet future water demands.

- **Electric System Master Planning and Modeling - \$180,000**
Funding to provide for the commissioning of a master plan and model for the electric system, which will ensure optimization of the distribution network, improving reliability, redundancy and efficiency.

- **Lift Station Improvements - \$1,075,000**
Funding to provide for the rehabilitation of critical lift station infrastructure to ensure reliable service delivery.

- **Road Resurfacing - \$200,000**
Funding provides for the continued resurfacing of City roadways.

Talent Investment

The national and local labor markets have experienced a workforce shortage in the post COVID-19 pandemic era. This continues to impact employers’ ability to attract talent for a variety of reasons.

Now, more than ever, it is critical the City of Alachua continues to offer competitive, market-driven salaries, attractive benefits and a positive work environment. The City of Alachua workforce represents a talented team of professionals who are committed to serving the residents and businesses of our community.



Oftentimes, our public servants are called to duty during natural disasters, other emergency conditions, and, as we've learned over the last three (3) years, global pandemics. This is a high call of duty to meet and the staff of the City of Alachua answers every time. Ensuring our employees are fairly compensated and experience high levels of morale and dedication to our charge, requires continued investments in our most valued asset. The FY 2023 Budget strengthens this commitment to our public servants.

Key Budget Allocations:

- **Merit Increase** - \$174,991
Employees are able to earn up to a 4% merit increase based on performance evaluations.
- **Longevity Incentive** - \$77,000
Funding for milestone years of service accomplishments to promote employee retention.
- **Healthcare Increase** - \$253,701
Funding increase to continue employer-paid healthcare coverage for employees.

Looking Forward

As we prepare for the upcoming fiscal year, we are assured the City of Alachua is well prepared to strengthen our delivery of premium services and commitment to a strong quality of life. The challenges we've faced in the last year, particularly relating to residual impacts from the COVID-19 pandemic, have only strengthened our resolve to make certain the citizens of the City of Alachua receive the level of service they expect and deserve. The City Commission has provided a clear vision that has been the compass by which the FY 2023 Budget has been developed.

I look forward to the year ahead as we pursue the highest levels of public stewardship together. The staff of the City of Alachua is prepared to deliver for our citizens, just as we always have. I am optimistic and eager about the work ahead as we support the goals of the City Commission. It is with great respect and privilege I submit the FY 2023 Tentative Budget.

Sincerely,

A handwritten signature in black ink that reads "Mike DaRoza".

Mike DaRoza
City Manager



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City of
ALACHUA
the good life community

SECTION 2
BUDGET
SUMMARY

INTRODUCTION TO CITY BUDGETING

Defining a City Budget

A city budget is a plan for using City government's financial resources. The budget estimates proposed spending for a given period and estimates the proposed means of paying for them. Two components of a budget are the revenues (sources) and the expenditures (uses).

Defining Revenue

Revenues are the financial resources. The City of Alachua has a large variety of revenue sources including property taxes, licenses and permits, charges for services, fines, and grants.

Defining Expenditure

Expenditures are the usage 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.

Defining Fund Balance

Fund balances are 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.

Defining Fund Accounting

Government budgeting divides the budget into categories called funds. Fund accounting and budgeting allows a government to budget and account for revenues restricted by law or policy. Some restrictions are imposed by national accounting standards, the federal and state governments, and by the City Commission. As a result, the City develops a budget with categories to reflect the imposed restrictions. This is done by using a variety of funds. Funds allow the City to segregate the restricted revenues and the related expenditures.

The City budget has various funds that account for restricted revenues and expenditures. Each fund must balance - revenues (sources) must equal expenditures (uses) - and each fund must be separately monitored. The City budget, adopted each year by the Commission, is the total of all funds.

THE BUDGET PROCESS

The process of compiling the City of Alachua annual budget is practically a year-round activity. The basis for the process is statutory deadlines established by the State of Florida. The Finance and Administrative Services Department establishes the remainder of the process to ensure necessary information is collected, priorities are determined and recommendations can be made by the City Manager to the Commission. The City Manager is the official budget officer for the City of Alachua. The Commission establishes tax rates and adopts the annual budget.

The budget process began with a review and consideration of comments from the prior year budget process. This led to the budget “kick-off” meeting in April 2022 with Department Directors. Directions for the budget process were provided and written budget instructions were distributed. Departments were instructed to prepare budgets using a “continuation” funding level. “Continuation” level funding is the level of funding needed to provide the same level of service in the next fiscal year as was provided in the current fiscal year.

Following the City Commission Strategic Initiatives retreat in June, the City Manager formally presented the proposed budgets during budget workshops held during the months of July and August 2022. The workshops held in July and August provided an initial opportunity to enable the Commission and the public to review, comment and make changes to the budget prior to the formal adoption process that takes place through the month of September 2022. This includes public hearings with the City Commission to discuss the operating budget and the capital improvement program budget.

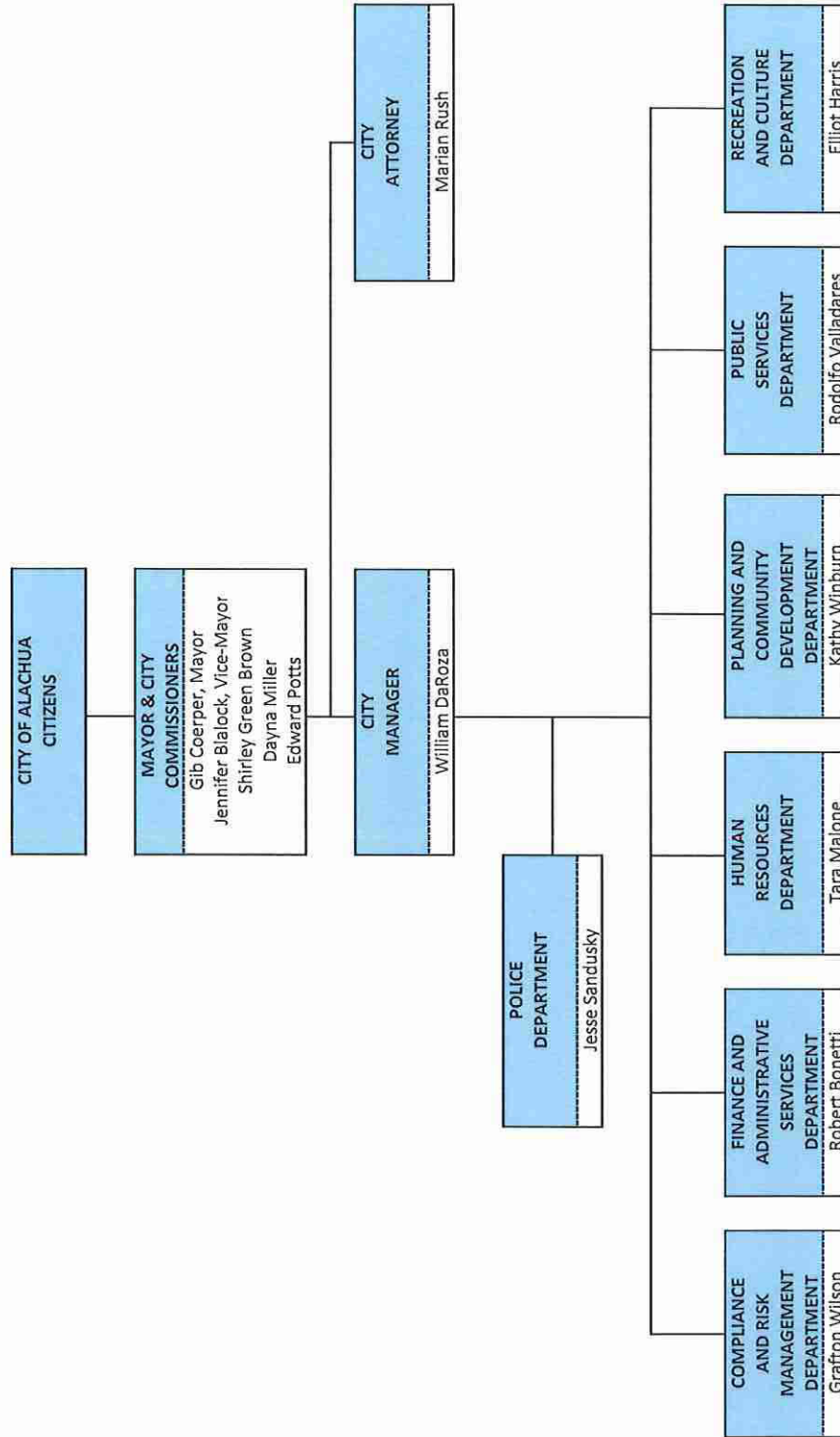
The proposed millage rate for FY 2022-2023 was established on July 25, 2022. The tentative millage rate was used by the Property Appraiser to prepare Truth-in-Millage or “TRIM” notices distributed in mid-August. TRIM notices advise County taxpayers of how tax rates proposed by all local taxing authorities, combines with current information on assessed value of real property, will affect the taxes on each taxed parcel of land. The TRIM notice also serves as the official notification of the time and place of the first public hearing for adoption of tentative millage rates and budget by each taxing authority.

State law requires two public budget hearings. The first public budget hearing was held on September 12, 2022. After hearing public testimony, the City Commission adopted the tentative millage rate and the FY 2022-2023 Tentative Budget. The second public hearing will be held on September 26, 2022. The hearing was advertised by a published notice along with a published millage rate and a breakdown of the FY 2022-2023 Final Budget. Like the first public hearing, the City Commission will hear public testimony prior to adopting the final millage rate and the FY 2022-2023 Final Budget.

BUDGET PROCESS HIGHLIGHTS

Preparation	April 14	Budget Kickoff meeting held.
	May 27	Budgetary submissions deadline for Departments.
Review	May-July	Submitted budgets are reviewed by the Finance and Administrative Services Department, City Manager with Department Directors to develop the proposed budget.
	June 1	Preliminary property tax roll information received from Property Appraiser's Office.
	June 14	Strategic Initiative Planning Retreat with City Commission and the public.
	July 1	Official preliminary taxable values are provided by Property Appraiser's Office.
Adoption	July-Aug	Workshops are held with the City Commission on the Operating and Capital Improvement Budgets, the tentative millage rate is set and budget issues are discussed.
	August 8 and 22	City Manager presents proposed budgets to the City Commission.
	September 12	First Public Hearing to Adopt the Tentative Millage Rate for the 2022 Tax Roll Year and the FY 2022-2023 Tentative Budget (required by State law).
	September 26	Second Public Hearing to Adopt Final Millage Rate for the 2022 Tax Roll Year and the FY 2022-2023 Final Budget (required by State law).

CITY OF ALACHUA GOVERNMENT





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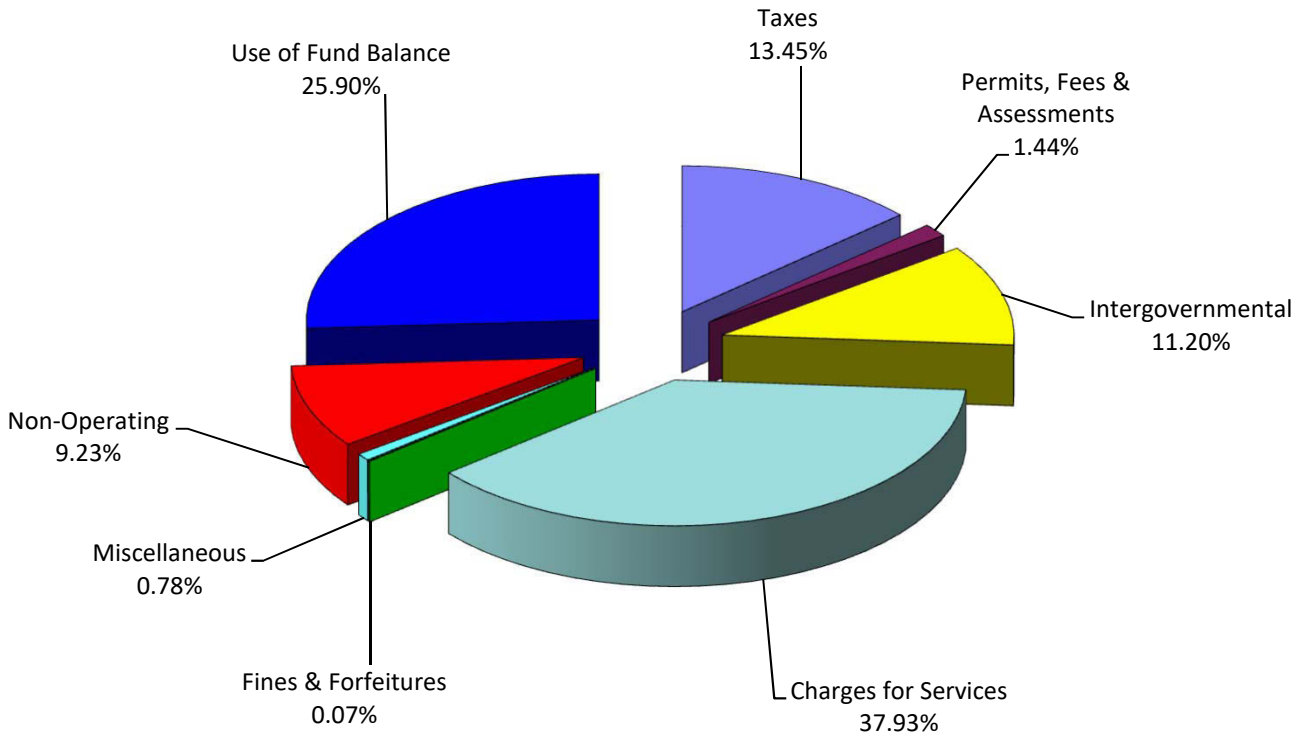
BUDGET SOURCES AND USES

Sources	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 23 Final
Use of Fund Balance	\$0	\$0	\$4,885,181	\$15,711,926
Revenue:				
Ad Valorem Taxes	4,489,384	4,727,001	5,068,089	5,559,133
Other Taxes	2,708,250	2,934,928	2,891,280	2,597,648
Permits, Fees & Assessments	582,274	798,258	768,489	872,600
Intergovernmental Revenue	8,205,851	2,923,312	2,623,682	6,795,536
Charges for Services	22,141,588	23,048,334	20,957,242	23,009,304
Fines and Forfeitures	39,937	46,208	33,500	45,000
Miscellaneous Revenue	597,460	671,461	417,320	472,420
Total Revenue	38,764,744	35,149,502	32,759,602	39,351,641
Transfers-In	3,033,621	3,048,522	6,029,630	6,752,279
Other Non-Revenues	0	138,665	0	0
Less Undercollection	0	0	(1,063,710)	(1,155,993)
	3,033,621	3,187,187	4,965,920	5,596,286
TOTAL SOURCES	\$41,798,365	\$38,336,689	\$42,610,703	\$60,659,853

USES	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 23 Final
Operating Budget				
Personnel Services	\$9,812,178	\$10,001,746	\$12,200,804	\$13,249,071
Operating Expenses	16,760,777	18,270,351	15,855,749	25,498,135
Capital Outlay	8,408,320	2,781,479	6,008,612	12,274,052
Total Operating Budget	34,981,275	31,053,576	34,065,165	51,021,258
Grants & Aids	4,134	62,527	109,000	322,438
Debt Service	1,476,797	867,990	1,971,908	1,968,878
Transfers to Other Funds	3,033,621	3,048,522	6,029,630	6,752,279
Other Uses	402,584	(141,770)	0	0
Contingency	0	0	435,000	595,000
TOTAL USES	\$39,898,411	\$34,890,845	\$ 42,610,703	\$ 60,659,853

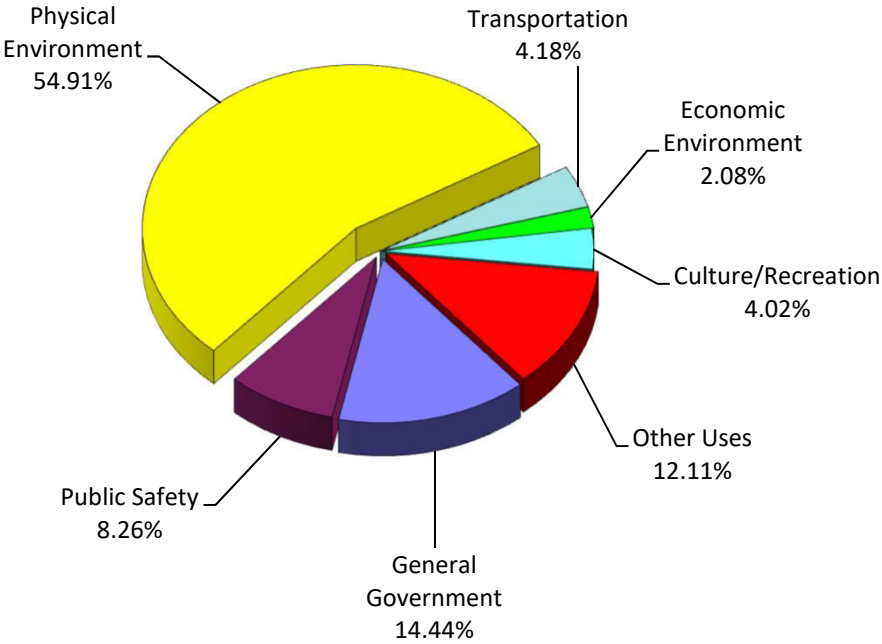
FY 2022-2023 BUDGET REVENUES BY SOURCE

Taxes	\$ 8,156,781
Permits, Fees & Assessments	872,600
Intergovernmental	6,795,536
Charges for Services	23,009,304
Fines & Forfeitures	45,000
Miscellaneous	472,420
Non-Operating	5,596,286
Use of Fund Balance	<u>15,711,926</u>
 TOTAL	 <u><u>\$ 60,659,853</u></u>



FY 2022-2023 BUDGET USES BY FUNCTION

General Government	\$ 8,757,546
Public Safety	5,007,671
Physical Environment	33,309,327
Transportation	2,536,647
Economic Environment	1,262,878
Culture/Recreation	2,438,505
Other Uses	<u>7,347,279</u>
TOTAL	<u>\$ 60,659,853</u>



FY 2022-2023 BUDGET BY FUNCTION - ALL FUNDS

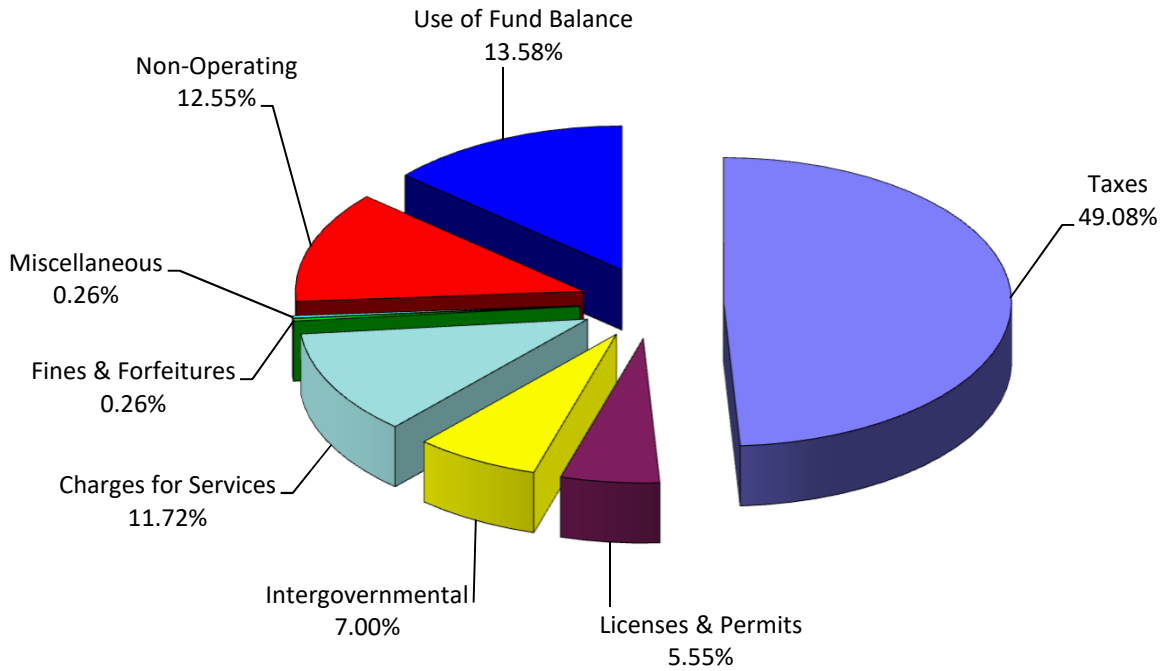
	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 23 Final
General Government				
Legislative	\$ 127,642	\$ 136,437	\$ 142,546	\$ 156,307
Executive	599,901	812,153	925,356	913,237
Financial & Administrative	2,836,384	3,378,412	3,840,878	3,170,083
Legal Counsel	172,500	233,861	186,831	174,060
Comprehensive Planning	921,096	960,207	1,077,469	1,309,543
Debt Service Payments	983,364	996,173	875,064	1,083,814
Other General Government	810,894	1,282,213	1,034,104	1,950,502
Subtotal	6,451,781	7,799,456	8,082,248	8,757,546
Public Safety				
Law Enforcement	3,905,089	3,736,983	4,150,635	4,699,268
Fire Services	0	0	0	0
Protective Inspections	196,821	225,072	256,779	308,403
Other Public Safety	0	0	0	0
Subtotal	4,101,910	3,962,055	4,407,414	5,007,671
Physical Environment				
Electric Utility Services	10,661,918	11,232,321	12,698,024	21,922,649
Water Utility Services	1,475,786	1,758,539	1,313,087	5,793,392
Garbage/Solid Waste Services	692,897	709,241	736,948	1,079,066
Sewer/Wastewater Services	2,666,896	2,689,827	2,597,272	3,556,023
Water Distribution/Collection Services	668,206	677,650	837,275	881,090
Flood Control/Stormwater Management	112,886	455,333	927,339	28,126
Mosquito Control	37,147	43,856	46,714	48,981
Subtotal	16,315,736	17,566,767	19,156,659	33,309,327
Transportation				
Transit Systems	0	0	0	0
Streets & Roads Facilities	7,317,357	934,116	1,459,456	2,536,647
Subtotal	7,317,357	934,116	1,459,456	2,536,647
Economic Environment				
Housing & Urban Development	0	0	0	0
Industry Development	0	10,077	54,000	54,000
Other Economic Environment	374,297	394,230	960,030	1,208,878
Subtotal	374,297	404,307	1,014,030	1,262,878
Human Services				
Health	0	0	0	0
Welfare	0	0	0	0
Other Human Services	51,786	128,524	0	0
Subtotal	51,786	128,524	0	0
Culture/Recreation				
Recreation and Culture	1,849,339	1,188,868	2,026,266	2,438,505
Subtotal	1,849,339	1,188,868	2,026,266	2,438,505

FY 2022-2023 BUDGET BY FUNCTION - ALL FUNDS

	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 23 Final
Courts				
Court-Related Services	0	0	0	0
Subtotal	0	0	0	0
Other Uses				
Interfund Transfers	3,033,621	3,048,522	6,029,630	6,752,279
Other Uses	402,584	(141,770)	0	0
Contingency	0	0	435,000	595,000
Subtotal	3,436,205	2,906,752	6,464,630	7,347,279
Grand Total	\$ 39,898,411	\$ 34,890,845	\$ 42,610,703	\$ 60,659,853

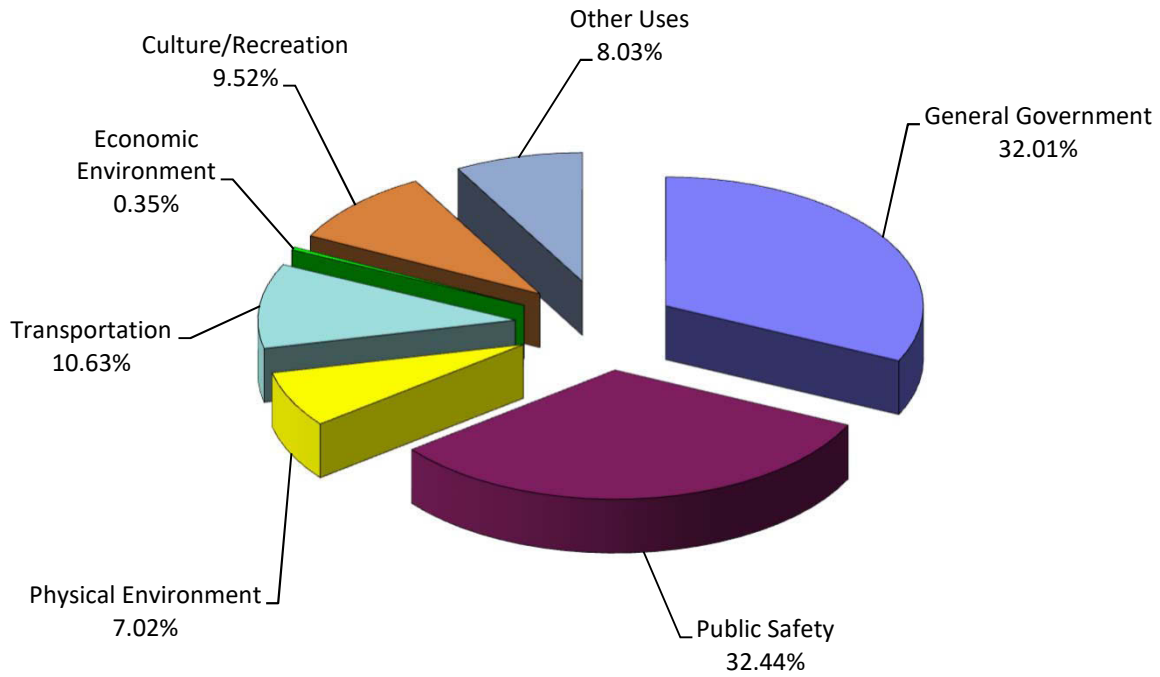
FY 2022-2023 BUDGET REVENUES BY SOURCE - GENERAL FUND

Taxes	\$ 7,546,146
Licenses & Permits	853,000
Intergovernmental	1,076,265
Charges for Services	1,801,940
Fines & Forfeitures	40,000
Miscellaneous	40,600
Non-Operating	1,930,000
Use of Fund Balance	<u>2,087,212</u>
TOTAL	<u>\$ 15,375,163</u>



FY 2022-2023 BUDGET USES BY FUNCTION - GENERAL FUND

General Government	\$ 4,921,358
Public Safety	4,987,671
Physical Environment	1,079,066
Transportation	1,634,998
Economic Environment	54,000
Culture/Recreation	1,463,062
Other Uses	1,235,008
TOTAL	<u>\$ 15,375,163</u>



BUDGET BY FUNCTION - GENERAL FUND

	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 23 Final
General Government				
Legislative	\$ 127,642	\$ 136,437	\$ 142,546	\$ 156,307
Executive	599,901	812,153	925,356	913,237
Financial & Administrative	1,416,434	2,042,674	1,950,408	1,071,774
Legal Counsel	172,500	233,861	186,831	174,060
Comprehensive Planning	885,469	912,297	991,899	1,108,143
Other General Government	463,574	834,046	571,875	1,497,837
Subtotal	3,665,520	4,971,468	4,768,915	4,921,358
Public Safety				
Law Enforcement	3,903,250	3,734,893	4,139,585	4,679,268
Protective Inspections	196,821	225,072	256,779	308,403
Fire Rescue Services	0	0	0	0
Subtotal	4,100,071	3,959,965	4,396,364	4,987,671
Physical Environment				
Garbage/Solid Waste Control Services	694,688	710,191	736,948	1,079,066
Subtotal	694,688	710,191	736,948	1,079,066
Transportation				
Streets & Roads Facilities	815,574	920,319	1,453,156	1,634,998
Subtotal	815,574	920,319	1,453,156	1,634,998
Economic Environment				
Employment Opportunity	0	0	0	0
Industry Development	0	10,077	54,000	54,000
Other Economic Development	0	0	0	0
Subtotal	0	10,077	54,000	54,000
Human Services				
Health	0	0	0	0
Other Human Services	0	0	0	0
Subtotal	0	0	0	0
Culture/Recreation				
Recreation and Culture	1,260,404	1,186,844	1,285,473	1,463,062
Subtotal	1,260,404	1,186,844	1,285,473	1,463,062
Courts				
Court-Related Services	0	0	0	0
Subtotal	0	0	0	0
Other Uses				
Interfund Transfers	965,944	976,881	1,027,196	1,035,008
Contingency	0	0	200,000	200,000
Other Non-Operating	1,791	950	0	0
Contribution to Fund Balance	0	0	0	0
Subtotal	967,735	977,831	1,227,196	1,235,008
Grand Total	\$ 11,503,992	\$ 12,736,695	\$ 13,922,052	\$ 15,375,163

FULL-TIME EQUIVALENT (FTE) POSITIONS SUMMARY

Department Name	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Tentative FY 22/23
City Commission	5.00	5.00	5.00	5.00
City Manager (7)(8)	6.00	6.00	7.00	7.00
Human Resources (9)	2.00	2.00	3.00	3.00
Finance & Administrative Svcs. (1) (6) (10) (16)	27.00	28.00	29.00	26.00
Planning & Community Development (17)	9.00	9.00	9.00	10.00
Compliance & Risk Management (9)	4.00	4.00	3.00	3.00
Recreation & Culture (16) (18)	8.00	8.00	8.00	12.00
Alachua Police-APD (2) (11) (19) (20)	36.50	36.50	38.50	41.50
Public Services (3) (4) (5) (12) (13) (14) (15) (21) (22)	41.00	43.00	48.00	50.00
Personnel Totals	138.50	141.50	150.50	157.50

- (1) Finance & Administrative Services added a Facilities Custodial Worker (1.0 FTE) added for FY 20.
- (2) APD added two Police Officer positions (2.0 FTE) added to APD for FY 20.
- (3) Public Services added a Public Works Technician (1.0 FTE) for FY 20.
- (4) Public Services added a new Public Works Crew Leader position (1.0 FTE) for FY 21.
- (5) Public Services added a new Water System Supervisor position (1.0 FTE) for FY 21.
- (6) Finance & Administrative Services added a new Meter Reader position (1.0 FTE) for FY 21.
- (7) Assistant City Manager Position replaced by Assitant to the City Manager position for FY22.
- (8) City Manager's office has added an Economic Development Manager position (1.0 FTE) for FY 22.
- (9) Safety Specialist position has been transferred to Human Resources from Compliance & Risk Management for FY22.
- (10) Finance & Administrative Services added a new Facilities Custodial Worker position (1.0 FTE) for FY 22.
- (11) APD added two Police Officer positions (2.0 FTE) added to APD for FY 22.
- (12) Public Services added a new Public Services Assistant Director position (1.0 FTE) for FY22.
- (13) Public Services added a new Public Services Engineer position (1.0 FTE) for FY22.
- (14) Public Services added a new Electric Engineer position (1.0 FTE) for FY22.
- (15) Public Services added a new Electric Line Worker position (1.0 FTE) for FY22.
- (16) Finance & Administrative Services transfers maintenance positions to Recreation and Culture (3.0 FTE) for FY 23.
- (17) Planning & Community Development added a Planner position (1.0 FTE) for FY 23.
- (18) Recreation & Culture added two part-time Recreation Assistant positions (1.0 FTE) for FY 23.
- (19) APD added two Police Officer positions (2.0 FTE) added to APD for FY 23.
- (20) APD added a Evidence Technician position (1.0 FTE) for FY 23.
- (21) Public Services added a warehouse Staff Assistant position (1.0 FTE) for FY 23.
- (22) Public Services added a Public Services Systems Coordinator (1.0 FTE) for FY 23.

NOTE: Schedule includes part-time employees equivalent to 0.5 FTE each.

ESTIMATION OF THE CITY'S ENDING FUND BALANCE FOR FY 2022-2023

The City's estimation of ending fund balance, for budgetary purposes as of FY 23, represents the useable, unrestricted cash balance position on September 30, 2023. This modified measurement is utilized to ensure that the City maintains an annual unappropriated balance at a level sufficient to maintain adequate cash flow and to eliminate the need for short-term borrowing, separate from the reserve for contingency. The total unappropriated balance for the City is approximately \$10.1 million.

A factor that should be reviewed when estimating the City's position on September 30, 2023, is to project how much of the funds appropriated in the adopted budget will actually be spent, based on past experience and current trends. Any remaining (unspent) funds or excess revenues result in an ending fund balance. Excess revenues may result from a statutory requirement that governments appropriate 95% of certain revenues, which tends to understate collections from certain revenues.

Another factor to consider is to review the budgeted reserves and project what portion of reserves will not be appropriated during the fiscal year. Both factors should be included with the budgeted estimated ending fund balance at September 30, 2023.

Budgeted fund balances presented herein are not a reflection of equity or of the City's overall net position.

The following table presents a conservative fund-by-fund summary of budgeted ending fund balances.

FY 23 FINAL BUDGET FUND BALANCE SUMMARY

Fund Title	Estimated Beginning Fund Balance	Revenues/ Sources	Expenditures/ Uses	Estimated Ending Fund Balance
General Fund	\$ 5,922,100	\$ 13,287,951	\$ 15,375,163	\$ 3,834,888
Subtotal General Fund	5,922,100	13,287,951	15,375,163	3,834,888
Special Revenue Funds				
Additional Court Costs	14,191	5,000	15,000	4,191
Tree Bank Fund	201,400	0	201,400	0
Explorer Post 537 Fund	5,139	0	5,000	139
TK Basin Special Assessment Fund	18,761	19,620	33,800	4,581
Wild Spaces Public Places Fund	343,990	610,635	954,625	0
Donation Fund	19,161	0	19,161	0
Community Redevelopment Agency (CRA) Fund	859,650	567,567	1,228,878	198,339
Subtotal Special Revenue Funds	1,462,292	1,202,822	2,457,864	207,250
Debt Service Funds				
Debt Service Fund	701,441	809,977	802,217	709,201
Subtotal Debt Service Funds	701,441	809,977	802,217	709,201
Capital Projects Funds				
San Felasco Conservation Corridor Fund	1,657	0	1,657	0
Heritage Oaks Fund	4,326	0	4,326	0
CDBG Neighborhood Revitalization Grant Fund	221,614	680,035	901,649	0
CDBG Economic Development Grant Fund	0	0	0	0
Subtotal Capital Projects Funds	227,597	680,035	907,632	0
Enterprise Funds				
Electric Utility Fund	14,360,695	15,232,551	25,314,562	4,278,684
Water Utility Fund	867,211	6,846,420	7,464,787	248,844
Wastewater Utility Fund	1,805,850	3,112,400	4,384,486	533,764
Mosquito Control Fund	152,900	57,800	99,481	111,219
Subtotal Enterprise Funds	17,186,656	25,249,171	37,263,316	5,172,511
Internal Service Funds				
Utility Administration & Operations Fund	294,333	3,717,971	3,853,661	158,643
Subtotal Internal Service Funds	294,333	3,717,971	3,853,661	158,643
Trust & Agency Funds	0	0	0	0
Subtotal Trust & Agency Funds	0	0	0	0
Total	\$ 25,794,419	\$ 44,947,927	\$ 60,659,853	\$ 10,082,493

INTERFUND TRANSFER OVERVIEW

A transfer in or transfer out is the transfer of revenue from one governmental unit to another or from one fund to another as a means of financing the recipient unit or fund.

General Fund transfers are normally made to satisfy the general long-term debt obligations paid from the Debt Service Fund and to provide the required Tax Increment Financing (TIF) to the Community Redevelopment Agency (CRA) Fund.

Another significant transfer is made from the Electric Utility Fund to the General Fund to provide for supporting general government activities.

Additionally, each Utility Fund provides transfers into the Internal Services Fund for the operations of the Utility Administration, Utility Operations, Utility Billing, Water Distribution & Collection, Warehouse Operation, Information Technology and Safety divisions.

Lastly, the Electric and Water Utility Funds provide for the payment of the Internal Services Fund portion of the Series 2016 debt payment.

SUMMARY OF INTERFUND TRANSFERS FISCAL YEAR 2022-2023

TRANSFERS OUT	AMOUNT	TRANSFERS IN	AMOUNT
001 GENERAL FUND	\$ 1,035,008	070 DEBT SERVICE FUND	\$ 809,977
		057 WILD SPACES PUBLIC PLACES FUND	0
		303 MUNICIPAL COMPLEX FUND	0
		310 CRA FUND	225,031
010 ELECTRIC UTILITY FUND	3,391,913	001 GENERAL FUND	2,000,000
		303 MUNICIPAL COMPLEX FUND	0
		700 INTERNAL SERVICE FUND	1,391,913
020 WATER UTILITY FUND	1,571,395	700 INTERNAL SERVICE FUND	1,571,395
030 WASTEWATER UTILITY FUND	728,463	700 INTERNAL SERVICE FUND	728,463
042 MOSQUITO CONTROL FUND	25,500	700 INTERNAL SERVICE FUND	25,500
TOTAL TRANSFERS	\$ <u>6,752,279</u>		\$ <u>6,752,279</u>



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City of
ALACHUA
the good life community

SECTION 3
FUND
SUMMARIES

BASIS OF ACCOUNTING AND BUDGETING

Because the revenue and expenditure estimates contained in the Tentative Fiscal Year 2022-2023 Budget are based on GAAP, it is important that the reader have an overview of accounting principles as they relate to the estimates. The following is a brief review of the measurement focus and basis of accounting; the two principles which most directly affect those estimates.

Basis of accounting refers to the timing by which revenues and expenditures are recognized in the accounts and reported on the financial statements.

All Governmental Funds are accounted for using what is called the modified accrual basis of accounting. Under the modified accrual basis, revenues are recognized when they become measurable and available as net current assets. Primary revenues, including taxes, intergovernmental revenues, charges for services, rents, and interest are treated as susceptible to accrual under the modified accrual basis. Other revenue sources are not considered measurable and available, and are not treated as susceptible to accrual. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) principal and interest on general long-term debt, which is recognized when due; (2) accumulated unpaid vacation and sick pay amounts, which are not accrued; and (3) certain inventories of supplies, which are considered expenditures when purchased.

The Proprietary Funds are accounted for using the accrual basis of accounting. Under this method, revenues are recognized when they are earned and expenses are recognized when the related liability is incurred.



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FUND ACCOUNTING

All Fund Types: FY 23--\$60,659,853

THE FUND STRUCTURE AND GOVERNMENTAL ACCOUNTING AND BUDGETING

The City of Alachua developed the revenue and expenditure estimates contained in the Tentative Fiscal Year 2022-2023 Budget in a manner that follows Generally Accepted Accounting Principles (GAAP). The Budget is organized on the basis of funds, each of which is considered a separate budgetary and accounting entity. Government resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The purposes of the Commission's various funds and account group are as follows:

GOVERNMENTAL FUNDS

General Fund: FY 23--\$15,375,163

The General Fund is the general operating fund for the Commission. It is used to account for all financial resources, except for those required to be accounted for separately. These resources provide funding for programs such as General Government Administration, Recreation Services, Law Enforcement, Public Works and Planning Services to all residents of the City of Alachua.

Debt Service Funds: FY 23--\$802,217

Debt Service Funds are used to account for the accumulation of resources for, and the payment of general long-term debt, interest, and other related debt services charges.

Special Revenue Funds: FY 23--\$2,457,864

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. Special Revenue Funds include Grant Funds.

Capital Project Funds: FY 23--\$907,632

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 Proprietary Funds and Special Assessment Funds).

PROPRIETARY FUNDS

Enterprise Funds: FY 23--\$37,263,316

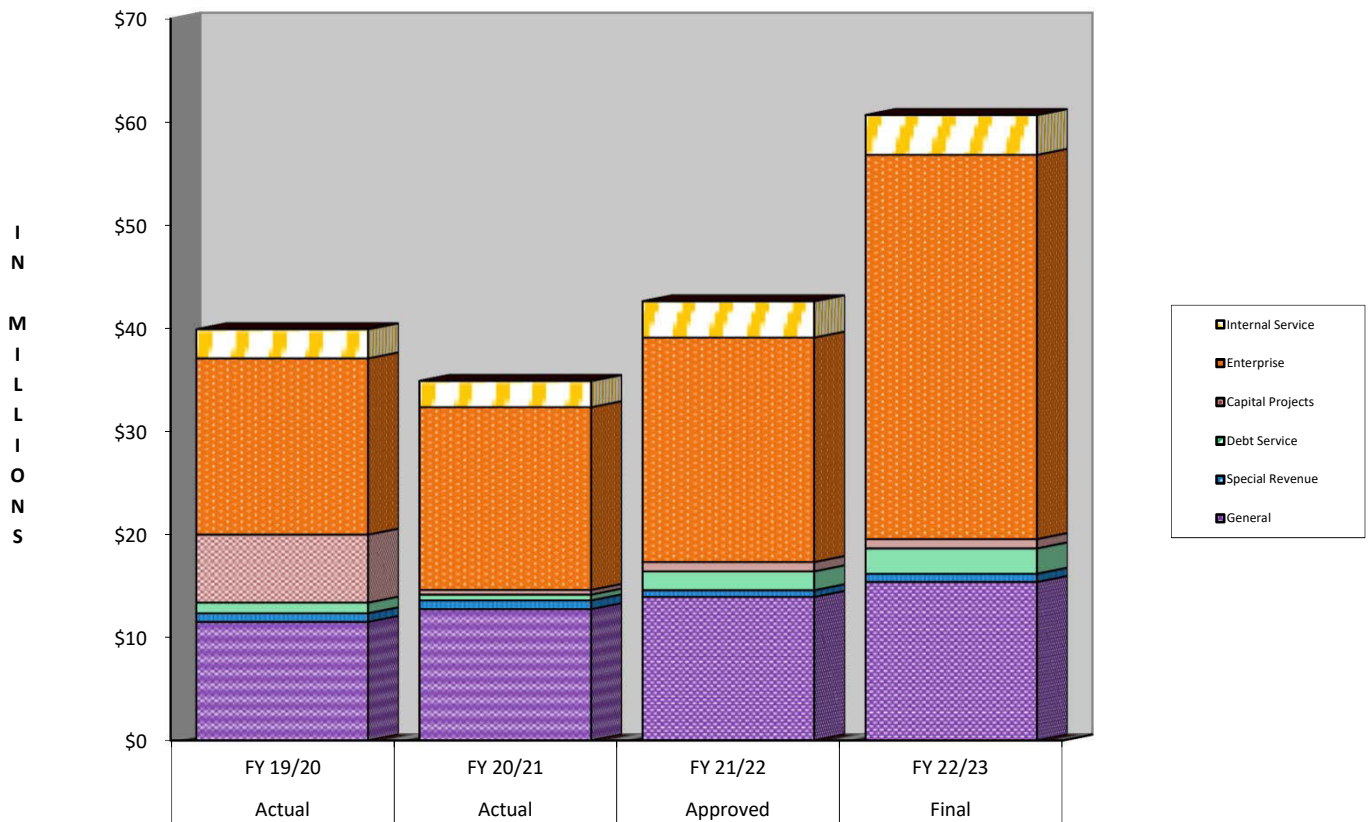
Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises in which the intent of the governing body is that all costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Internal Service Funds: FY 23--\$3,853,661

Internal Service Funds are used to account for the provision of goods or services by Utility Administration, Utility Operations, Utility Billing, Warehouse Operations, and Postage Services to other departments on a cost reimbursement basis.

BUDGET BY FUND TYPE

	<u>Actual</u> <u>FY 19/20</u>	<u>Actual</u> <u>FY 20/21</u>	<u>Approved</u> <u>FY 21/22</u>	<u>Final</u> <u>FY 22/23</u>
General	\$ 11,502,201	\$ 12,735,745	\$ 13,922,052	\$ 15,375,163
Debt Service	837,127	856,326	647,742	802,217
Special Revenue	1,029,797	556,926	1,837,900	2,457,864
Capital Projects	6,601,729	451,877	903,182	907,632
Enterprise	17,104,951	17,739,903	21,782,531	37,263,316
Internal Service	2,822,606	2,550,068	3,517,296	3,853,661
Trust & Agency	-	-	-	-
Total	\$39,898,411	\$34,890,845	\$42,610,703	\$60,659,853



GENERAL FUND (001)

REVENUE	Actual FY19/20	Actual FY 20/21	Approved FY 21/22	Final FY 22/23
OPERATING REVENUE:				
TAXES	\$ 6,626,107	\$ 6,977,373	\$ 7,332,527	\$ 7,546,146
PERMITS, FEES & ASSESSMENTS	571,211	787,149	743,989	853,000
INTERGOVERNMENTAL REVENUE	988,730	1,304,384	1,062,899	1,076,265
CHARGES FOR SERVICES	1,312,746	1,415,203	1,334,742	1,801,940
FINES AND FORFEITURES	37,367	40,762	30,000	40,000
MISCELLANEOUS REVENUE	63,170	39,665	33,600	40,600
TOTAL OPERATING	9,599,331	10,564,536	10,537,757	11,357,951
NON-OPERATING REVENUE:				
OPERATING TRANSFERS IN	2,000,000	2,000,000	2,000,000	2,000,000
USE OF FUND BALANCE	0	0	1,454,295	2,087,212
OTHER NON-REVENUES	0	0	(70,000)	(70,000)
TOTAL NON-OPERATING	2,000,000	2,000,000	3,384,295	4,017,212
TOTAL REVENUE	\$ 11,599,331	\$ 12,564,536	\$ 13,922,052	\$ 15,375,163

EXPENDITURE	Actual FY19/20	Actual FY 20/21	Approved FY 21/22	Final FY 22/23
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 6,444,642	\$ 7,039,475	\$ 7,763,865	\$ 8,457,892
OPERATING EXPENSES	2,863,471	3,339,543	3,552,806	4,172,883
CAPITAL OUTLAY	1,226,353	1,316,369	1,294,185	1,211,942
DEBT SERVICE	0	0	0	0
GRANTS AND AIDS	0	62,527	84,000	297,438
TOTAL OPERATING	10,534,466	11,757,914	12,694,856	14,140,155
NON-OPERATING:				
OPERATING TRANSFERS OUT	965,944	976,881	1,027,196	1,035,008
RESERVE FOR CONTINGENCY	0	0	200,000	200,000
NON-OPERATING	1,791	950	0	0
CONTRIBUTION TO FUND BALANCE	0	0	0	0
TOTAL NON-OPERATING	967,735	977,831	1,227,196	1,235,008
TOTAL EXPENDITURES	\$ 11,502,201	\$ 12,735,745	\$ 13,922,052	\$ 15,375,163

ELECTRIC UTILITY FUND (010)

REVENUE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Final FY 22/23
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	8	0	0	0
CHARGES FOR SERVICES	14,096,528	14,332,165	15,000,000	15,674,264
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	474,203	569,791	329,000	360,000
TOTAL OPERATING	14,570,739	14,901,956	15,329,000	16,034,264
NON-OPERATING REVENUE:				
USE OF FUND BALANCE	0	0	1,274,787	10,082,011
OTHER NON-REVENUES	0	0	(766,450)	(801,713)
TOTAL NON-OPERATING	0	0	508,337	9,280,298
TOTAL REVENUE	\$ 14,570,739	\$ 14,901,956	\$ 15,837,337	\$ 25,314,562

EXPENDITURE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Final FY 22/23
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 911,259	\$ 945,714	\$ 1,323,068	\$ 1,427,905
OPERATING EXPENSES	9,756,841	10,297,267	9,277,522	17,756,674
CAPITAL OUTLAY	0	0	2,097,434	2,738,070
DEBT SERVICE	16,242	0	0	0
TOTAL OPERATING	10,684,342	11,242,981	12,698,024	21,922,649
NON-OPERATING:				
OPERATING TRANSFERS OUT	2,000,000	2,000,000	3,139,313	3,391,913
OTHER NON-OPERATING RESERVES	97,829	(42,173)	0	0
	0	0	0	0
TOTAL NON-OPERATING	2,097,829	1,957,827	3,139,313	3,391,913
TOTAL EXPENDITURES	\$ 12,782,171	\$ 13,200,808	\$ 15,837,337	\$ 25,314,562

WATER UTILITY FUND (020)

REVENUE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Final FY 22/23
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	375,000	4,715,000
CHARGES FOR SERVICES	1,793,847	2,060,093	1,825,000	2,223,100
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	14,193	18,513	18,200	20,500
TOTAL OPERATING	1,808,040	2,078,606	2,218,200	6,958,600
NON-OPERATING REVENUE:				
USE OF FUND BALANCE	0	0	499,836	618,367
OTHER NON-REVENUES	0	47,182	(91,160)	(112,180)
TOTAL NON-OPERATING	0	47,182	408,676	506,187
TOTAL REVENUE	\$ 1,808,040	\$ 2,125,788	\$ 2,626,876	\$ 7,464,787

EXPENDITURE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Final FY 22/23
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 210,029	\$ 245,896	\$ 205,391	\$ 211,243
OPERATING EXPENSES	1,180,542	1,451,409	344,231	594,004
CAPITAL OUTLAY	0	0	493,355	4,823,925
DEBT SERVICE	87,276	67,449	270,110	164,220
TOTAL OPERATING	1,477,847	1,764,754	1,313,087	5,793,392
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	1,263,789	1,571,395
OTHER NON-OPERATING RESERVES	20,506	(10,266)	0	0
TOTAL NON-OPERATING	20,506	(10,266)	1,313,789	1,671,395
TOTAL EXPENDITURES	\$ 1,498,353	\$ 1,754,488	\$ 2,626,876	\$ 7,464,787

WASTEWATER UTILITY FUND (030)

REVENUE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Final FY 22/23
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	2,550,539	3,048,311	2,736,500	3,250,000
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	20,697	25,081	25,500	31,500
TOTAL OPERATING	2,571,236	3,073,392	2,762,000	3,281,500
NON-OPERATING REVENUE:				
USE OF FUND BALANCE	0	0	597,704	1,272,086
OTHER NON-REVENUES	0	91,483	(133,100)	(169,100)
TOTAL NON-OPERATING	0	91,483	464,604	1,102,986
TOTAL REVENUE	\$ 2,571,236	\$ 3,164,875	\$ 3,226,604	\$ 4,384,486

EXPENDITURE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Final FY 22/23
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 435,941	\$ 460,556	\$ 466,604	\$ 473,084
OPERATING EXPENSES	1,942,708	1,986,888	812,023	843,292
CAPITAL OUTLAY	0	0	591,191	1,618,083
DEBT SERVICE	290,636	244,555	727,454	621,564
TOTAL OPERATING	2,669,285	2,691,999	2,597,272	3,556,023
NON-OPERATING:				
OPERATING TRANSFERS OUT	67,677	71,641	579,332	728,463
OTHER NON-OPERATING RESERVES	49,584	(22,886)	0	0
	0	0	50,000	100,000
TOTAL NON-OPERATING	117,261	48,755	629,332	828,463
TOTAL EXPENDITURES	\$ 2,786,546	\$ 2,740,754	\$ 3,226,604	\$ 4,384,486

MOSQUITO CONTROL FUND (042)

REVENUE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Final FY 22/23
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	196	15,000	0	0
CHARGES FOR SERVICES	60,410	61,171	61,000	60,000
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	1,018	913	750	800
TOTAL OPERATING	61,624	77,084	61,750	60,800
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	32,964	41,681
OTHER NON-REVENUES	0	0	(3,000)	(3,000)
TOTAL NON-OPERATING	0	0	29,964	38,681
TOTAL REVENUE	\$ 61,624	\$ 77,084	\$ 91,714	\$ 99,481

EXPENDITURE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Final FY 22/23
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 4,208	\$ 1,619	\$ 7,713	\$ 7,773
OPERATING EXPENSES	33,121	42,365	39,001	41,208
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	37,329	43,984	46,714	48,981
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	20,000	25,500
OTHER NON-OPERATING	551	(131)	0	0
RESERVES	0	0	25,000	25,000
TOTAL NON-OPERATING	551	(131)	45,000	50,500
TOTAL EXPENDITURES	\$ 37,880	\$ 43,853	\$ 91,714	\$ 99,481

ADDITIONAL COURT COSTS FUND (044)

REVENUE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Final FY 22/23
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	2,570	5,446	3,500	5,000
MISC REVENUE	11	3	0	0
TOTAL OPERATING	2,581	5,449	3,500	5,000
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	2,550	10,000
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	2,550	10,000
TOTAL REVENUE	\$ 2,581	\$ 5,449	\$ 6,050	\$ 15,000

EXPENDITURE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Final FY 22/23
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	2,090	6,050	15,000
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	0	2,090	6,050	15,000
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL EXPENDITURES	\$ 0	\$ 2,090	\$ 6,050	\$ 15,000

TREE BANK FUND (046)

REVENUE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Final FY 22/23
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	30,602	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	302	40	0	0
TOTAL OPERATING	302	30,642	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	85,570	201,400
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	85,570	201,400
TOTAL REVENUE	\$ 302	\$ 30,642	\$ 85,570	\$ 201,400

EXPENDITURE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Final FY 22/23
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	12,805	85,570	201,400
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	0	12,805	85,570	201,400
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL EXPENDITURES	\$ 0	\$ 12,805	\$ 85,570	\$ 201,400

EXPLORER POST 537 FUND (052)

REVENUE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Final FY 22/23
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	1,050	100	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	1,050	100	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	5,000	5,000
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	5,000	5,000
TOTAL REVENUE	\$ 1,050	\$ 100	\$ 5,000	\$ 5,000

EXPENDITURE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Final FY 22/23
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	1,839	0	5,000	5,000
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	1,839	0	5,000	5,000
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL EXPENDITURES	\$ 1,839	\$ 0	\$ 5,000	\$ 5,000

TK BASIN STORMWATER ASSESSMENT FUND (054)

REVENUE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Final FY 22/23
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	10,623	10,614	24,500	19,600
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	112	12	20	20
TOTAL OPERATING	10,735	10,626	24,520	19,620
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	9,780	14,180
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	9,780	14,180
TOTAL REVENUE	\$ 10,735	\$ 10,626	\$ 34,300	\$ 33,800

EXPENDITURE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Final FY 22/23
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	12,940	17,253	34,300	23,800
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	12,940	17,253	34,300	23,800
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	10,000
TOTAL NON-OPERATING	0	0	0	10,000
TOTAL EXPENDITURES	\$ 12,940	\$ 17,253	\$ 34,300	\$ 33,800

WILD SPACES PUBLIC PLACES FUND (057)

REVENUE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Final FY 22/23
OPERATING REVENUE:				
TAXES	\$ 571,527	\$ 684,556	\$ 626,842	\$ 610,635
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	571,527	684,556	626,842	610,635
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	90,000	343,990
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	90,000	343,990
TOTAL REVENUE	\$ 571,527	\$ 684,556	\$ 716,842	\$ 954,625

EXPENDITURE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Final FY 22/23
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	546,842	592,739
CAPITAL OUTLAY	586,753	0	170,000	361,886
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	586,753	0	716,842	954,625
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL EXPENDITURES	\$ 586,753	\$ 0	\$ 716,842	\$ 954,625

CHILDREN'S TRUST GRANT FUND (061)

REVENUE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Final FY 22/23
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	51,787	113,451	0	0
CHARGES FOR SERVICES	0	15,072	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	51,787	128,523	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL REVENUE	\$ 51,787	\$ 128,523	\$ 0	\$ 0

EXPENDITURE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Final FY 22/23
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	51,786	128,524	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	51,786	128,524	0	0
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL EXPENDITURES	\$ 51,786	\$ 128,524	\$ 0	\$ 0

DEBT SERVICE FUND (070)

REVENUE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Final FY 22/23
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	109	89	0	0
TOTAL OPERATING	109	89	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	849,789	857,416	827,957	809,977
USE OF FUND BALANCE	0	0	(180,215)	(7,760)
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	849,789	857,416	647,742	802,217
TOTAL REVENUE	\$ 849,898	\$ 857,505	\$ 647,742	\$ 802,217

EXPENDITURE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Final FY 22/23
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	837,127	856,326	647,742	802,217
TOTAL OPERATING	837,127	856,326	647,742	802,217
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL EXPENDITURES	\$ 837,127	\$ 856,326	\$ 647,742	\$ 802,217

DONATION FUND (167)

REVENUE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Final FY 22/23
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	8,066	11	0	0
TOTAL OPERATING	<u>8,066</u>	<u>11</u>	<u>0</u>	<u>0</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	20,108	19,161
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>20,108</u>	<u>19,161</u>
TOTAL REVENUE	<u>\$ 8,066</u>	<u>\$ 11</u>	<u>\$ 20,108</u>	<u>\$ 19,161</u>

EXPENDITURE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Final FY 22/23
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	2,182	2,024	20,108	19,161
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>2,182</u>	<u>2,024</u>	<u>20,108</u>	<u>19,161</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 2,182</u>	<u>\$ 2,024</u>	<u>\$ 20,108</u>	<u>\$ 19,161</u>

COMMUNITY REDEVELOPMENT AGENCY - CRA FUND (310)

REVENUE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Final FY 22/23
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	282,352	282,740	290,770	324,236
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	6,131	12,909	10,000	18,300
TOTAL OPERATING	288,483	295,649	300,770	342,536
NON-OPERATING REVENUE:				
TRANSFERS IN	183,832	191,106	199,239	225,031
USE OF FUND BALANCE	0	0	470,021	661,311
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	183,832	191,106	669,260	886,342
TOTAL REVENUE	\$ 472,315	\$ 486,755	\$ 970,030	\$ 1,228,878

EXPENDITURE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Final FY 22/23
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 79,647	\$ 77,839	\$ 118,634	\$ 122,597
OPERATING EXPENSES	150,038	217,111	311,382	323,417
CAPITAL OUTLAY	41,199	0	405,734	638,584
GRANTS AND AIDS	4,134	0	25,000	25,000
DEBT SERVICE	99,279	99,280	99,280	99,280
TOTAL OPERATING	374,297	394,230	960,030	1,208,878
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	10,000	20,000
TOTAL NON-OPERATING	0	0	10,000	20,000
TOTAL EXPENDITURES	\$ 374,297	\$ 394,230	\$ 970,030	\$ 1,228,878

SAN FELASCO CONSERVATION CORRIDOR FUND (313)

REVENUE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Final FY 22/23
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	17	2	0	0
TOTAL OPERATING	<u>17</u>	<u>2</u>	<u>0</u>	<u>0</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	3,843	1,657
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>3,843</u>	<u>1,657</u>
TOTAL REVENUE	<u>\$ 17</u>	<u>\$ 2</u>	<u>\$ 3,843</u>	<u>\$ 1,657</u>

EXPENDITURE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Final FY 22/23
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	3,843	1,657
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>0</u>	<u>0</u>	<u>3,843</u>	<u>1,657</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,843</u>	<u>\$ 1,657</u>

HERITAGE OAKS IMPROVEMENTS FUND (319)

REVENUE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Final FY 22/23
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	4,326	4,326
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>4,326</u>	<u>4,326</u>
TOTAL REVENUE	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,326</u>	<u>\$ 4,326</u>

EXPENDITURE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Final FY 22/23
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	1,440	0	4,326	4,326
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>1,440</u>	<u>0</u>	<u>4,326</u>	<u>4,326</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 1,440</u>	<u>\$ 0</u>	<u>\$ 4,326</u>	<u>\$ 4,326</u>

CDBG-NEIGHBORHOOD REVITALIZATION FUND (322)

REVENUE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Final FY 22/23
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	371,743	0	0	680,035
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	371,743	0	0	680,035
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	0	221,614
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	221,614
TOTAL REVENUE	\$ 371,743	\$ 0	\$ 0	\$ 901,649

EXPENDITURE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Final FY 22/23
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	7,875	0	0	36,087
CAPITAL OUTLAY	336,295	0	0	865,562
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	344,170	0	0	901,649
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL EXPENDITURES	\$ 344,170	\$ 0	\$ 0	\$ 901,649

MILL CREEK SINK FUND (323)

REVENUE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Final FY 22/23
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	112,261	419,057	888,713	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	<u>112,261</u>	<u>419,057</u>	<u>888,713</u>	<u>0</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUE	<u>\$ 112,261</u>	<u>\$ 419,057</u>	<u>\$ 888,713</u>	<u>\$ 0</u>

EXPENDITURE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Final FY 22/23
OPERATING EXPENDITURES:				
PHYSICAL ENVIRONMENT				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	0	0
CAPITAL OUTLAY	98,506	438,080	888,713	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>98,506</u>	<u>438,080</u>	<u>888,713</u>	<u>0</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 98,506</u>	<u>\$ 438,080</u>	<u>\$ 888,713</u>	<u>\$ 0</u>

FLORIDA JOB GROWTH GRANT FUND (324)

REVENUE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Final FY 22/23
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	5,442,603	777,883	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	<u>5,442,603</u>	<u>777,883</u>	<u>0</u>	<u>0</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUE	<u>\$ 5,442,603</u>	<u>\$ 777,883</u>	<u>\$ 0</u>	<u>\$ 0</u>

EXPENDITURE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Final FY 22/23
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	0	0
CAPITAL OUTLAY	5,225,748	3,000	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>5,225,748</u>	<u>3,000</u>	<u>0</u>	<u>0</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING RESERVES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 5,225,748</u>	<u>\$ 3,000</u>	<u>\$ 0</u>	<u>\$ 0</u>

CDBG ECONOMIC DEVELOPMENT FUND (325)

REVENUE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Final FY 22/23
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	952,263	10,797	6,300	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	952,263	10,797	6,300	0
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL REVENUE	\$ 952,263	\$ 10,797	\$ 6,300	\$ 0

EXPENDITURE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Final FY 22/23
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	38,400	10,797	6,300	0
CAPITAL OUTLAY	893,465	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	931,865	10,797	6,300	0
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL EXPENDITURES	\$ 931,865	\$ 10,797	\$ 6,300	\$ 0

INTERNAL SERVICE FUND (700)

REVENUE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Final FY 22/23
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	440	495	0	0
INTERGOVT REVENUE	3,908	0	0	0
CHARGES FOR SERVICES	2,322,110	2,084,697	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	13,789	5,352	250	700
TOTAL OPERATING	<u>2,340,247</u>	<u>2,090,544</u>	<u>250</u>	<u>700</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	3,002,434	3,717,271
USE OF FUND BALANCE	0	0	514,612	135,690
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>3,517,046</u>	<u>3,852,961</u>
TOTAL REVENUE	<u>\$ 2,340,247</u>	<u>\$ 2,090,544</u>	<u>\$ 3,517,296</u>	<u>\$ 3,853,661</u>

EXPENDITURE	Actual FY 19/20	Actual FY 20/21	Approved FY 21/22	Final FY 22/23
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 1,726,452	\$ 1,742,881	\$ 2,315,529	\$ 2,548,577
OPERATING EXPENSES	744,651	753,779	806,445	867,487
CAPITAL OUTLAY	0	0	68,000	16,000
DEBT SERVICE	146,237	139,847	227,322	281,597
TOTAL OPERATING	<u>2,617,340</u>	<u>2,636,507</u>	<u>3,417,296</u>	<u>3,713,661</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	205,266	(86,439)	0	0
RESERVES	0	0	100,000	140,000
TOTAL NON-OPERATING	<u>205,266</u>	<u>(86,439)</u>	<u>100,000</u>	<u>140,000</u>
TOTAL EXPENDITURES	<u>\$ 2,822,606</u>	<u>\$ 2,550,068</u>	<u>\$ 3,517,296</u>	<u>\$ 3,853,661</u>



City of
ALACHUA
the good life community

SECTION 4
DEPARTMENT
SUMMARIES

DEPARTMENT SUMMARIES

The Departmental Summaries in this section include mission statements and summary budgets for each individual department, dependent districts and distinct functions funded by the City of Alachua Commission.

CITY COMMISSION

Mission of Department:

The City Commission serves as the legislative and policy-making body for the City of Alachua. The Commission also approves the budget and sets the millage rates necessary to fund the operations of all City offices, departments and programs.

EXPENDITURES	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 23 Final
<u>City Commission</u>				
Personal Services	101,351	105,794	115,260	130,429
Operating Expenditures	25,144	30,643	27,286	25,878
Capital Outlay	1,147	0	0	0
Grants & Aids	0	0	0	0
Totals	127,642	136,437	142,546	156,307
Grand Total	127,642	136,437	142,546	156,307

FUNDING SOURCES	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 23 Final
General Fund	127,642	136,437	142,546	156,307
Grand Total	127,642	136,437	142,546	156,307

CITY MANAGER

Mission of Department:

The City Manager is primarily responsible for the managing of general city government as well as implementing the directives and administering the policies established by the City Commission. The City Manager also serves as the chief liaison between the City Commission, the citizens and City staff. Additionally, the City Manager directs and oversees all Deputy City Clerk operations and, albeit reported as separate departments, administers the City Commission and City Attorney budgets.

EXPENDITURES	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 23 Final
<u>City Manager</u>				
Personal Services	370,777	582,124	616,471	641,826
Operating Expenditures	39,846	24,127	73,753	47,332
Capital Outlay	0	0	25,000	0
Grants and Aids	0	0	0	0
Non-Operating Expenditures	0	0	0	0
Totals	410,623	606,251	715,224	689,158
<u>Deputy City Clerk</u>				
Personal Services	156,245	149,315	138,373	152,453
Operating Expenditures	30,994	50,079	71,759	71,626
Capital Outlay	2,039	6,508	0	0
Grants and Aids	0	0	0	0
Non-Operating Expenditures	0	0	0	0
Totals	189,278	205,902	210,132	224,079
Grand Total	599,901	812,153	925,356	913,237

FUNDING SOURCES	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 23 Final
General Fund	599,901	812,153	925,356	913,237
Grand Total	599,901	812,153	925,356	913,237

CITY ATTORNEY

Mission of Department:

The City Attorney provides legal representation and advice to the City Commission, the City departments, and other City boards and agencies. Duties include responding to requests for advice and opinions; preparation and review of contracts, leases, agreements, ordinances, and resolutions; review of costs and fees of the City; review of bond forfeiture remissions; and providing other legal services as necessary.

EXPENDITURES	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 23 Final
<u>City Attorney</u>				
Personal Services	0	0	0	0
Operating Expenditures	172,500	233,861	186,831	174,060
Capital Outlay	0	0	0	0
Totals	172,500	233,861	186,831	174,060
Grand Total	172,500	233,861	186,831	174,060

FUNDING SOURCES	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 23 Final
General Fund	172,500	233,861	186,831	174,060
Grand Total	172,500	233,861	186,831	174,060

HUMAN RESOURCES

Mission of Department:

Human Resources is primarily responsible for attracting, recruiting and supporting qualified talent for the City. Human Resources is charged with providing exceptional benefits, equitable and competitive compensation to retain valuable employees. It is charged with maintaining an environment that is characterized by fair treatment, open communications, personal accountability, trust and mutual respect. This department also supports the City in maintaining a safe work environment with proper incident reporting and risk assesment.

EXPENDITURES	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 23 Final
Personal Services	159,941	189,291	291,687	302,140
Operating Expenditures	37,676	50,343	64,764	69,478
Capital Outlay	0	0	0	0
Grants & Aids	0	0	0	0
Totals	197,617	239,634	356,451	371,618
Grand Total	197,617	239,634	356,451	371,618

FUNDING SOURCES	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 23 Final
General Fund	197,617	239,634	316,082	329,533
Internal Service Fund	0	0	40,369	42,085
Grand Total	197,617	239,634	356,451	371,618

FINANCE AND ADMINISTRATIVE SERVICES

Mission of Department:

Finance and Administrative Services purpose is to safeguard and maximize the use of the City's financial, technological and structural assets, ensure adherence to Florida Statutes, Governmental Accounting Standards Board (GASB) guidelines and City policy with regard to expending public funds and to protect City assets and infrastructure in order to support the needs and demands, both present and future, of the City Commission, City staff and the citizens of Alachua.

EXPENDITURES	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 23 Final
<u>Finance and Accounting</u>				
Personal Services	510,404	526,464	575,896	588,308
Operating Expenditures	69,173	79,141	93,192	98,433
Capital Outlay	0	0	0	0
Totals	579,577	605,605	669,088	686,741
<u>Grants</u>				
Personal Services	0	0	0	0
Operating Expenditures	921	1,064	55,500	55,500
Capital Outlay	0	0	0	0
Totals	921	1,064	55,500	55,500
<u>Utility Billing</u>				
Personal Services	321,451	273,043	351,302	362,837
Operating Expenditures	113,998	135,688	145,332	154,120
Capital Outlay	0	0	0	0
Totals	435,449	408,731	496,634	516,957
<u>Utility Operations</u>				
Personal Services	264,051	322,577	344,782	357,571
Operating Expenditures	21,252	33,474	43,557	55,436
Capital Outlay	0	0	0	0
Totals	285,303	356,051	388,339	413,007
<u>Facilities Maintenance</u>				
Personal Services	459,866	483,681	550,877	386,335
Operating Expenditures	160,562	210,106	200,287	217,610
Capital Outlay	17,891	502,584	158,574	77,276
Totals	638,319	1,196,371	909,738	681,221

FINANCE AND ADMINISTRATIVE SERVICES

EXPENDITURES	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 23 Final
<u>Information Technology</u>				
Personal Services	201,200	211,209	235,051	243,579
Operating Expenditures	169,019	112,557	84,840	122,133
Capital Outlay	32,700	259,021	150,000	125,000
Totals	402,919	582,787	469,891	490,712
<u>Fire Rescue Services</u>				
Personal Services	0	0	0	0
Operating Expenditures	0	0	0	0
Capital Outlay	0	0	0	0
Totals	0	0	0	0
Grand Total	2,342,488	3,150,609	2,989,190	2,844,138

FUNDING SOURCES	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 23 Final
General Fund	1,559,719	2,317,133	2,030,327	1,874,516
Internal Service	782,769	833,476	958,863	969,622
Grand Total	2,342,488	3,150,609	2,989,190	2,844,138

PLANNING AND COMMUNITY DEVELOPMENT

Mission of Department:

Planning and Community Development is tasked with providing a sense of place, pride in the community, and economic prosperity to the citizens of Alachua through an enhanced planning and regulatory effort that achieve a balance between a high-quality built environment and a high-quality natural environment.

EXPENDITURES	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 23 Final
<u>Planning and Zoning</u>				
Personal Services	449,037	479,204	510,931	599,724
Operating Expenditures	96,606	70,197	116,637	113,152
Capital Outlay	0	0	0	0
Totals	545,643	549,401	627,568	712,876
<u>Building</u>				
Personal Services	179,510	196,469	194,788	229,248
Operating Expenditures	17,311	28,603	61,991	44,155
Capital Outlay	0	0	0	35,000
Totals	196,821	225,072	256,779	308,403
<u>City Beautification Board</u>				
Operating Expenditures	18,554	18,693	23,000	23,000
Totals	18,554	18,693	23,000	23,000
<u>Tree Bank</u>				
Operating Expenditures	0	12,805	85,570	201,400
Capital Outlay	0	0	0	0
Totals	0	12,805	85,570	201,400
Grand Total	761,018	805,971	992,917	1,245,679

FUNDING SOURCES	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 23 Final
General Fund	761,018	793,166	907,347	1,044,279
Special Revenue	0	12,805	85,570	201,400
Grand Total	761,018	805,971	992,917	1,245,679

COMPLIANCE AND RISK MANAGEMENT

Mission of Department:

Compliance and Risk Management is responsible for the processing of City Code Violations before the Special Magistrate; Acting as City Bargaining Agent in union negotiations; drafting, reviewing and amending City Contracts; coordinating and processing Land Right matters; developing, negotiating and recommending both the Commercial and Employee Benefit Insurance packages; and, providing other support services.

EXPENDITURES	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 23 Final
<u>Compliance & Risk Management</u>				
Personal Services	336,011	354,356	303,087	327,691
Operating Expenditures	20,888	24,952	38,244	44,576
Capital Outlay	0	0	0	0
Totals	356,899	379,308	341,331	372,267
Grand Total	356,899	379,308	341,331	372,267

FUNDING SOURCES	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 23 Final
General Fund	321,272	344,203	341,331	372,267
Internal Service Fund	35,627	35,105	0	0
Grand Total	356,899	379,308	341,331	372,267

RECREATION AND CULTURE

Mission of Department:

To give all children and adults an opportunity to enjoy sports and leisure activities and family outings in a safe environment. Let no race, age, religion, gender or disadvantaged person be discriminated against in their recreation of choice. We encourage volunteers to have a major voice in our community.

EXPENDITURES	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 23 Final
<u>Recreation and Culture</u>				
Personal Services	437,947	491,139	532,384	754,424
Operating Expenditures	514,744	644,844	678,765	708,638
Capital Outlay	307,713	50,861	74,324	0
Non-Operating	0	0	0	0
Totals	1,260,404	1,186,844	1,285,473	1,463,062
<u>Recreation Donations</u>				
Operating Expenditures	1,255	1,000	19,427	18,832
Capital Outlay	0	0	0	0
Totals	1,255	1,000	19,427	18,832
<u>San Felasco Conservation Corridor</u>				
Operating Expenditures	0	0	3,843	1,657
Capital Outlay	0	0	0	0
Totals	0	0	3,843	1,657
<u>Youth Volleyball</u>				
Operating Expenditures	650	1,024	352	0
Non-Operating	0	0	0	0
Totals	650	1,024	352	0
<u>Community Center Donations</u>				
Operating Expenditures	0	0	329	329
Capital Outlay	0	0	0	0
Totals	0	0	329	329

RECREATION AND CULTURE

EXPENDITURES	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 23 Final
<u>Youth Basketball</u>				
Operating Expenditures	0	0	0	0
Non-Operating	0	0	0	0
Totals	0	0	0	0
<u>Youth Flag Football</u>				
Operating Expenditures	277	0	0	0
Non-Operating	0	0	0	0
Totals	277	0	0	0
<u>Children's Trust Grant</u>				
Operating Expenditures	51,786	128,524	0	0
Capital Outlay	0	0	0	0
Totals	51,786	128,524	0	0
<u>Wild Spaces Public Places</u>				
Operating Expenditures	0	0	546,842	592,739
Capital Outlay	586,753	0	170,000	361,886
Totals	586,753	0	716,842	954,625
Grand Total	1,901,125	1,317,392	2,026,266	2,438,505

FUNDING SOURCES	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 23 Final
General Fund	1,260,404	1,186,844	1,285,473	1,463,062
Special Revenue	640,721	130,548	736,950	973,786
Capital Project	0	0	3,843	1,657
Grand Total	1,901,125	1,317,392	2,026,266	2,438,505

POLICE DEPARTMENT

Mission of Department:

We, the Alachua Police Department, exist to provide quality service to all people within our jurisdiction with respect, fairness, and compassion. We are committed to the enhancement of the quality of life by providing a safe and secure environment; the enforcement of laws and ordinances; the prevention and detection of crime, and the apprehension and prosecution of violators; to continually improve the professional operations of the department; and to seek the support of the entire community.

EXPENDITURES	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 23 Final
<u>Patrol & Administration</u>				
Personal Services	2,499,786	2,608,986	2,801,493	3,105,810
Operating Expenditures	443,021	506,812	566,043	776,113
Capital Outlay	297,933	108,015	344,287	342,730
Non-Operating	0	0	0	0
Totals	3,240,740	3,223,813	3,711,823	4,224,653
<u>Communications</u>				
Personal Services	318,222	372,864	374,061	399,628
Operating Expenditures	35,806	34,458	19,701	20,987
Capital Outlay	293,477	82,560	0	0
Non-Operating	0	0	0	0
Totals	647,505	489,882	393,762	420,615
<u>School Crossing Guard</u>				
Personal Services	0	0	0	0
Operating Expenditures	13,314	19,926	29,000	29,000
Capital Outlay	0	0	0	0
Non-Operating	0	0	0	0
Totals	13,314	19,926	29,000	29,000
<u>Explorer Program - GF</u>				
Operating Expenditures	1,691	21	2,000	2,000
Totals	1,691	21	2,000	2,000
<u>Explorer Post 537</u>				
Personal Services	0	0	0	0
Operating Expenditures	1,839	0	5,000	5,000
Capital Outlay	0	0	0	0
Totals	1,839	0	5,000	5,000

POLICE DEPARTMENT

EXPENDITURES	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 23 Final
<u>APD Donations</u>				
Operating Expenditures	0	0	0	0
Capital Outlay	0	0	0	0
Totals	0	0	0	0
<u>Reserve Program</u>				
Operating Expenditures	0	1,251	3,000	3,000
Capital Outlay	0	0	0	0
Totals	0	1,251	3,000	3,000
<u>Additional Court Costs</u>				
Operating Expenditures	0	2,090	6,050	15,000
Capital Outlay	0	0	0	0
Totals	0	2,090	6,050	15,000
Grand Total	3,905,089	3,736,983	4,150,635	4,699,268

FUNDING SOURCES	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 23 Final
General Fund	3,903,250	3,734,893	4,139,585	4,679,268
Special Revenue	1,839	2,090	11,050	20,000
Grand Total	3,905,089	3,736,983	4,150,635	4,699,268

PUBLIC SERVICES

Mission of Department:

Public Services provides stewardship of assigned city-owned utility and transportation infrastructure and equipment, and works with the community to support growth that balances environmental, social and community development needs.

EXPENDITURES	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 23 Final
<u>Electric Utility</u>				
Personal Services	911,259	945,714	1,323,068	1,427,905
Operating Expenditures	1,811,859	2,022,214	815,222	874,174
Capital Outlay	0	0	2,097,434	2,738,070
Purchased Power Costs	7,944,982	8,275,054	8,462,300	16,882,500
Debt Service	16,242	0	0	0
Non-Operating	2,097,829	1,957,827	3,139,313	3,391,913
Totals	12,782,171	13,200,809	15,837,337	25,314,562
<u>Water Utility</u>				
Personal Services	210,029	245,896	205,391	211,243
Operating Expenditures	1,180,542	1,451,409	344,231	594,004
Capital Outlay	0	0	493,355	4,823,925
Debt Service	87,276	67,449	270,110	164,220
Non-Operating	20,506	(10,266)	1,313,789	1,671,395
Totals	1,498,353	1,754,488	2,626,876	7,464,787
<u>Wastewater Utility</u>				
Personal Services	435,941	460,556	466,604	473,084
Operating Expenditures	1,942,708	1,986,888	812,023	843,292
Capital Outlay	0	0	591,191	1,618,083
Debt Service	290,636	244,555	727,454	621,564
Non-Operating	117,261	48,755	629,332	828,463
Totals	2,786,546	2,740,754	3,226,604	4,384,486
<u>Public Works</u>				
Personal Services	349,564	385,225	616,110	656,463
Operating Expenditures	196,557	299,348	320,046	346,599
Capital Outlay	269,453	235,746	517,000	631,936
Totals	815,574	920,319	1,453,156	1,634,998
<u>Solid Waste Disposal</u>				
Operating Expenditures	694,688	710,191	736,948	1,079,066
Totals	694,688	710,191	736,948	1,079,066
<u>Mosquito Control</u>				
Personal Services	4,208	1,619	7,713	7,773
Operating Expenditures	33,121	42,365	39,001	41,208
Capital Outlay	0	0	0	0
Non-Operating	551	(131)	45,000	50,500
Totals	37,880	43,853	91,714	99,481
<u>Utility Administration</u>				
Personal Services	633,992	653,971	980,114	1,092,545
Operating Expenditures	312,707	309,295	255,854	290,588
Capital Outlay	0	0	25,000	0
Non-Operating	205,266	(86,439)	0	0
Totals	1,151,965	876,827	1,260,968	1,383,133

PUBLIC SERVICES

EXPENDITURES	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 23 Final
<u>Water Collection and Distribution</u>				
Personal Services	357,131	335,261	469,629	533,978
Operating Expenditures	279,684	246,398	324,646	331,112
Capital Outlay	0	0	43,000	16,000
Totals	636,815	581,659	837,275	881,090
<u>Warehouse Operations</u>				
Personal Services	54,284	59,449	63,024	127,406
Operating Expenditures	14,909	23,705	29,475	28,728
Capital Outlay	0	0	0	0
Totals	69,193	83,154	92,499	156,134
<u>FDOT Highway Beautification</u>				
Capital Outlay	0	0	0	0
Totals	0	0	0	0
<u>TK Basin Special Assessment</u>				
Operating Expenditures	12,940	17,253	34,300	23,800
Non-Operating	0	0	0	10,000
Totals	12,940	17,253	34,300	33,800
<u>CP - Heritage Oaks</u>				
Operating Expenditures	1,440	0	4,326	4,326
Capital Outlay	0	0	0	0
Totals	1,440	0	4,326	4,326
<u>CP - CDBG Neighborhood Revitalization</u>				
Operating Expenditures	7,875	0	0	36,087
Capital Outlay	336,295	0	0	865,562
Totals	344,170	0	0	901,649
<u>CP - Millcreek Sink</u>				
Capital Outlay	98,506	438,080	888,713	0
Totals	98,506	438,080	888,713	0
<u>CP - FL Job Growth Grant</u>				
Operating Expenditures	0	0	0	0
Capital Outlay	5,225,748	3,000	0	0
Totals	5,225,748	3,000	0	0
<u>CP - CDBG Economic Development</u>				
Operating Expenditures	38,400	10,797	6,300	0
Capital Outlay	893,465	0	0	0
Totals	931,865	10,797	6,300	0
Grand Total	27,087,854	21,381,184	27,097,016	43,337,512

PUBLIC SERVICES

FUNDING SOURCES	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 23 Final
General Fund	1,510,262	1,630,510	2,190,104	2,714,064
Special Revenue	12,940	17,253	34,300	33,800
Enterprise	17,104,950	17,739,904	21,782,531	37,263,316
Internal Service	1,857,973	1,541,640	2,190,742	2,420,357
Capital Projects	6,601,729	451,877	899,339	905,975
Trust & Agency	0	0	0	0
Grand Total	27,087,854	21,381,184	27,097,016	43,337,512

DEBT SERVICE

Mission of Department:

This budget accounts for expenditures which are non-departmental in nature; it includes the City's outstanding General Long-Term and Internal Service Fund debt service. These budgets are administered by the Finance and Administrative Services Department.

EXPENDITURES	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 23 Final
<u>Debt Service-L/T Gen. Government</u>				
Debt Service	837,127	856,326	647,742	802,217
Non-Operating	0	0	0	0
Totals	837,127	856,326	647,742	802,217
<u>Debt Service-L/T Internal Service Fund</u>				
Debt Service	146,237	139,847	227,322	281,597
Non-Operating	0	0	0	0
Totals	146,237	139,847	227,322	281,597
Grand Total	983,364	996,173	875,064	1,083,814

FUNDING SOURCES	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 23 Final
General Government - Debt Service	837,127	856,326	647,742	802,217
Internal Service Fund	146,237	139,847	227,322	281,597
Grand Total	983,364	996,173	875,064	1,083,814

COMMUNITY REDEVELOPMENT AGENCY - CRA

Mission of Department:

The purpose of the Community Redevelopment Agency is to rehabilitate, conserve, and redevelop areas within its geographical boundaries as shown on the Community Redevelopment District Map in accordance with a Community Redevelopment Plan.

The Community Redevelopment Agency was established in 1982 upon a finding by the Alachua City Commission of slum and blight within a designated area. The members of the City Commission also serve as the Community Redevelopment Agency and governing board. The Agency receives recommendations from an appointed five member advisory board. Budget oversight rests with Planning and Community Development.

EXPENDITURES	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 23 Final
<u>Downtown CRA</u>				
Personal Services	79,647	77,839	118,634	122,597
Operating Expenditures	150,038	217,111	311,382	323,417
Capital Outlay	41,199	0	405,734	638,584
Debt Service	99,279	99,280	99,280	99,280
Grants and Aids	4,134	0	25,000	25,000
Non-Operating	0	0	10,000	20,000
Totals	374,297	394,230	970,030	1,228,878
Grand Total	374,297	394,230	970,030	1,228,878

FUNDING SOURCES	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 23 Final
Special Revenue	374,297	394,230	970,030	1,228,878
Grand Total	374,297	394,230	970,030	1,228,878

SPECIAL EXPENSE

Mission of Department:

The Special Expense budget accounts for expenditures which are non-departmental in nature. Examples include Citywide unemployment compensation expenses, July 4th expenses, City CRA contribution, grants and aid to private organizations, reserves, and transfers out for debt service. This budget is administered by the Finance and Administrative Services Department.

EXPENDITURES	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 23 Final
<u>Special Expense-General Gov't</u>				
Personal Services	10,324	1,934	14,074	14,074
Operating Expenditures	108,348	194,495	106,800	108,050
Capital Outlay	4,000	71,074	25,000	0
Grants and Aids	0	62,527	84,000	297,438
Non-Operating	965,944	976,881	1,227,196	1,235,008
Totals	1,088,616	1,306,911	1,457,070	1,654,570
<u>Special Expense-ISF Contingency</u>				
Non-Operating	0	0	100,000	140,000
Totals	0	0	100,000	140,000
Grand Total	1,088,616	1,306,911	1,557,070	1,794,570

FUNDING SOURCES	FY 20 Actual	FY 21 Actual	FY 22 Approved	FY 23 Final
General Fund	1,088,616	1,306,911	1,457,070	1,654,570
Special Revenue	0	0	0	0
Internal Service	0	0	100,000	140,000
Grand Total	1,088,616	1,306,911	1,557,070	1,794,570



City of
ALACHUA
the good life community

SECTION 5

GLOSSARY

GLOSSARY OF KEY TERMS

AD VALOREM TAX is a tax levied in proportion (usually expressed in mills) to the assessed value of the property on which it is levied. This tax is also called **PROPERTY TAX**.

ADOPTED BUDGET is the financial plan for the fiscal year beginning October 1. Florida Statutes require the City Commission to approve this budget at the second of two public hearings.

AMENDED OR REVISED BUDGET is the current year adopted budget adjusted to reflect all budget amendments approved by the City Commission through the date indicated.

APPROPRIATION is the legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

ASSESSED VALUE is a value set upon real estate or other personal property by a government as a basis for levying taxes. The assessed value in the City of Alachua is set by the Property Appraiser.

BALANCED BUDGET is a budget in which revenues and expenditures are equal.

BUDGET is a plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single year. It is usually necessary to specify whether the budget under consideration is preliminary, tentative or whether it has been approved by the appropriating body.

BUDGET MESSAGE is a general discussion of the proposed budget as presented in writing by the City Manager to the legislative body.

CAPITAL IMPROVEMENT PROGRAM (CIP) is the financial plan of approved capital projects, their timing and cost over a five year period. The CIP is designed to meet City infrastructure needs in a responsive and efficient manner. It includes projects which are, or will become the property of the City of Alachua, as well as projects that although not owned by the City, will be part of a joint project agreement.

CAPITAL OUTLAY or CAPITAL EQUIPMENT is an item such as office furniture, fleet equipment, data processing equipment or other equipment with a unit cost of \$5,000 or more.

CAPITAL PROJECT is any improvement or acquisition of major facilities with a useful life of at least five years such as roads, bridges, buildings, or land.

CHARGES FOR SERVICES are revenues stemming from charges for current services. They include all revenue related to services performed whether received from private individuals or other governmental units.

CONTINGENCY is an appropriation of funds set aside to cover unforeseen events that occur during the fiscal year, such as new State mandates, shortfalls in revenue and unanticipated expenditures.

DEBT SERVICE is the dollars required to repay funds borrowed by means of an issuance of bonds or a bank loan. The components of the debt services payment typically include an amount to retire a portion of the principal amount borrowed as well as interest on the remaining outstanding unpaid principal balance.

DEFICIT is the excess of expenditures or expenses over resources.

DEPARTMENT is, for budgeting purposes, any distinct government organizational entity receiving direct funding approved by the City Commission in order to provide a major governmental function, such as Public Services.

DIVISION is a sub-unit of a department engaging in the provision of a large multi-service program. An example would be the division of Utility Operations within the department of Public Services.

ENDING FUND BALANCE is funds carried over at the end of the fiscal year. Within a fund, the revenue on hand at the beginning of the fiscal year, plus revenues received during the year, less expenses equals ending fund balance.

ENTERPRISE FUND is a fund used to account for operations that are financed and operated in a manner similar to private business enterprises, wherein the stated intent is that costs (including depreciation) of providing goods and services be financed from revenues recovered primarily through user fees.

FISCAL YEAR is a 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The fiscal year for the City of Alachua is October 1 through September 30.

FIXED ASSETS are long-term assets which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery, and equipment.

FTE is the acronym for Full-time Equivalent. See the definition for **FULL-TIME EQUIVALENT**.

FULL-TIME EQUIVALENT is one position funded for a full year. For example, a permanent employee funded and paid for 40 hours/week and 52 weeks/year or 2 employees funded and paid for 20 hours/week and 52 weeks/year would be equal to one full-time equivalent.

FUNCTIONAL CLASSIFICATION is the expenditure classification according to the principal purposes for which expenditures are made. Examples are general government, public safety, and transportation.

FUND is an accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE represents the excess of fund current assets over its current liabilities. For accounting purposes, fund balance is calculated as of year end and is based on the difference between actual revenues and expenditures for the fiscal year.

GENERAL FUND is a fund that accounts for all financial transactions except those required to be accounted for separately. The funds resources, ad valorem taxes, and other revenue provide services or benefits to all residents of the City of Alachua.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) comprises the uniform minimum standards of, and guidelines for external financial reporting that govern the form and content of the basic financial statements. They include not only broad guidelines of general application, but also detailed practices and procedures.

GOVERNMENTAL ACCOUNTING AND FINANCIAL REPORTING (GAFR) is a specific method of reporting "government-type activities" usually not found in private enterprises. GAFR standards are set by the Governmental Accounting Standards Board (GASB).

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) is an independent private organization responsible for establishing financial accounting standards, otherwise known as GAAP, for state and local government entities.

GOVERNMENT FINANCE OFFICERS' ASSOCIATION (GFOA) is a national organization consisting of members from state and local governments throughout the United States. Its purpose is to promote improved accountability for state and local governments by providing practical guidance through seminars and publications.

GRANTS AND AIDS includes all grants, subsidies, and contributions from other government agencies or private organizations.

INFRASTRUCTURE is a permanent installation such as a building, road, or wastewater collection system that provides public services.

INTERFUND TRANSFER is the movement of funds from one accounting entity to another within a single government.

INTERGOVERNMENTAL REVENUES are revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

LEVY is the action of imposing taxes, special assessments, or service charges for the support of City activities.

MAJOR ACCOUNT CODE is a broad designation for more specific line item accounts. The City of Alachua adopts its budget within six major account codes: Personal Services, Operating Expenses, Grants and Aids, Debt Service, Non-Operating and Capital Outlay.

MILL is a monetary measure equating to 0.001 of a dollar. When referring to the AD VALOREM TAX it means that a 1-mill tax is one dollar of tax on \$1,000 of taxable value.

MILLAGE RATE is the rate per \$1,000 of taxable property value which, when multiplied by the taxable value, yields the tax billing for a given parcel.

MISSION STATEMENT is a broad statement of purposes that is derived from organization and/or community values and goals.

NON-OPERATING EXPENDITURES are costs of government services that are not directly attributable to a specific City program or operation. Examples include debt service obligations and contributions to community service organizations.

NON-OPERATING REVENUES comprise income received by a government not directly attributable to providing a service. An example would include debt proceeds received from a bond issue.

OPERATING BUDGET is the budget including appropriations for recurring and certain one-time expenditures that will be consumed in a fixed period of time to provide for day-to-day operations (e.g. salaries and related benefits, operating supplies, professional services and operating equipment).

OPERATING TRANSFERS are legally authorized transfer of money from one fund to another fund from which the resources are to be expended.

PROPERTY TAX is another term for ad valorem tax. See definition for **AD VALOREM TAX**.

PROPRIETARY FUND is a fund category which often emulates the private sector and focuses on the measurement of net income. Expenditures are funded by user charges and fees.

PUBLIC SAFETY is a major category of services related to the security of persons and property.

RESERVES AND REFUNDS refers to budget category for funds required to meet both anticipated and unanticipated needs; the balance of anticipated earmarked revenues not required for operation in the budget year; estimated reimbursements to organizations, state, or federal governments for revenues received and not spent, and those required to be set aside by bond covenants.

RETAINED EARNINGS APPROPRIATION refers to funds set aside within an Enterprise Fund for future appropriation by the City Manager and/or City Commission approval.

REVENUE are funds that governments receive as income, including such items as tax payments, fees for specific services, receipts from other governments, fines and forfeitures, grants, shared revenues and interest income.

REVENUE BONDS are bonds usually sold for constructing or purchasing capital projects. Reliable revenue other than ad valorem taxes is pledged as the source for funding to pay bond principal and interest.

SPECIAL REVENUE FUNDS are funds used to account for proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

STATUTE is a written law enacted by a duly organized and constituted legislative body. Citations are often followed by "F.S." to indicate Florida Statute.

SURPLUS is an excess of resources over expenditures or expenses.

TAXES are compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

TAX RATE is the amount of tax stated in terms of a unit of the tax base. For example, 4.000 mills yield \$4 per \$1,000 of taxable value.

TAXABLE VALUATION is the value used for computing ad valorem taxes levied against property. Taxable value is the assessed value less any exemptions allowed by law. The most common exemption is the homestead exemption (up to \$50,000) allowed when the owner uses the property as a principal residence. Exemptions are also granted for disability, government owned and non-profit owned property.

TRIM is an acronym for Truth In Millage Law. See the definition for **TRUTH IN MILLAGE LAW**.

TRUST AND AGENCY FUNDS are funds used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

TRUTH IN MILLAGE LAW (TRIM) is a Florida Law enacted in 1980 which changed the budget process for local taxing governments. It was designed to keep the public informed about the taxing intentions of various taxing authorities.

USER (FEES) CHARGES are payments of a fee for receipt of a public service by those individuals benefiting from the service.

**CITY OF ALACHUA
FISCAL YEAR 2022-2023
FINAL BUDGET**



City of
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the good life community

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