

the good life community



FISCAL YEAR 2023-2024
FINAL BUDGET

## CITY OF ALACHUA

#### PREPARED BY:

#### THE CITY OF ALACHUA FINANCE AND ADMINISTRATIVE SERVICES DEPARTMENT

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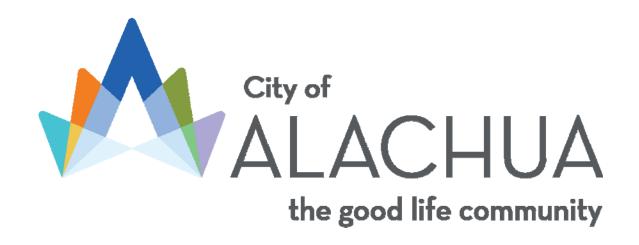
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#### **CREDITS**

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Kathy Winburn, Planning and Community Development Director



# **CITY COMMISSION**

Gib Coerper, Mayor

Dayna Miller, Vice-Mayor

Jennifer Blalock

**Shirley Green Brown** 

**Edward Potts** 

# 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 & 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 2023-2024. 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 2023-2024 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

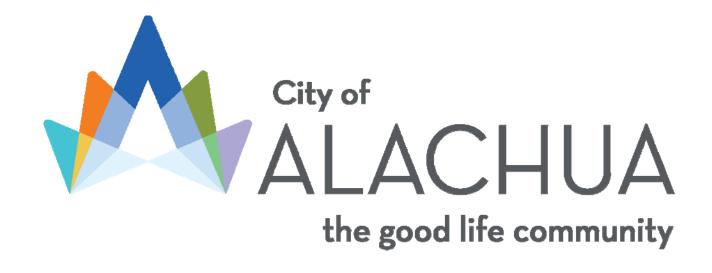
In person: City of Alachua City Hall

15100 N. W. 142<sup>nd</sup> Terrace Alachua, Florida 32615

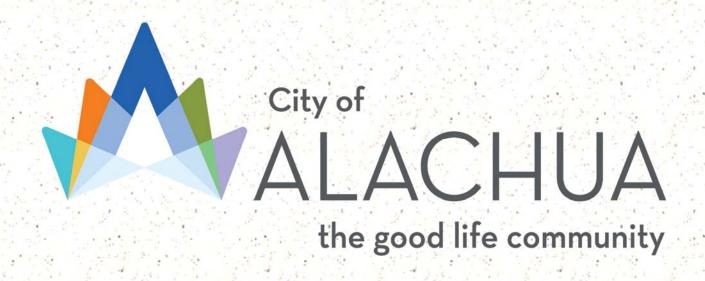
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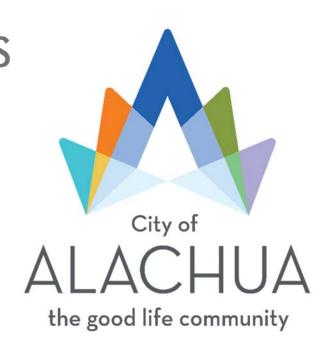


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SECTION 1
BUDGET
MESSAGE

# CITY MANAGER'S FISCAL YEAR 2023-2024 BUDGET MESSAGE



Honorable Mayor and Members of the City Commission,

I could not be more honored to present you with the Fiscal Year 2023-2024 Tentative Budget.

This budget plan reflects strong collaboration, thoughtful consideration, and some challenging decisions, with the goal of supporting our community in the year ahead. Most of all, it centers the needs of the many types of people who call Alachua, the Good Life Community, home.

The development of the Tentative Budget is one of the most important, challenging and exciting responsibilities of the City Manager. The annual budget is one of our most significant policy documents. It demonstrates our organization's commitment to our Commission's Strategic Plan, as well as serving the priorities and shared values of our community.

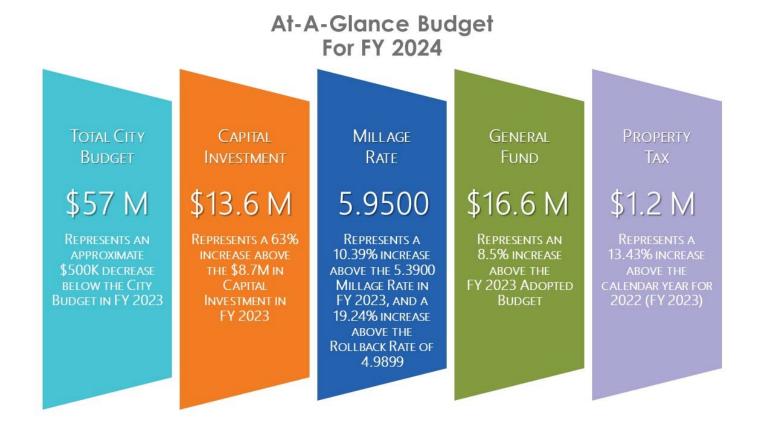
The process of developing this budget recommendation has been built on a year-long consideration and collaboration of all City departments to provide the necessary resources for the critical functions we perform, areas of desired improvement, continued sustainable growth and opportunities to achieve the high level of service our community expects.

As proposed, the Tentative Budget totals \$57,022,610, and the General Fund for the Tentative Budget is \$16,683,350, an 8.5% increase above the prior fiscal year (adopted). This increase is also attributed mostly due to rising operating costs additional positions, an effort to provide more competitive wages within the County and the increase in the level of services.

The City's overall ad valorem revenues increased by 13.43%.

## **BUDGET AT-A-GLANCE**

The City of Alachua budget development process is a transparent and inclusive cooperation in which staff members from all departments are encouraged to contribute. The City Commission's vision is outlined annually, which provides high, higher and highest priority initiatives to guide and perform the goals of the community.



The recommended FY 2024 budget has also been assembled to consider all of the City's stakeholders' input and direction.

The City continues to benefit from a strong and vibrant economic environment. Despite substantial rising inflation, Consumer Price Index and interest rates, Florida's economy continues to be resilient, particularly in residential development.

Similarly, the City of Alachua is also maintaining significant growth. Residential development is increasing, as multiple large-scale subdivisions are currently under construction with several others in the official planning queue. This is a positive sign for the City, which has focused on enhancing diversified housing options for the community. Non-residential development continues to thrive in Alachua, particularly retail, light manufacturing, life sciences and other emerging technology companies.

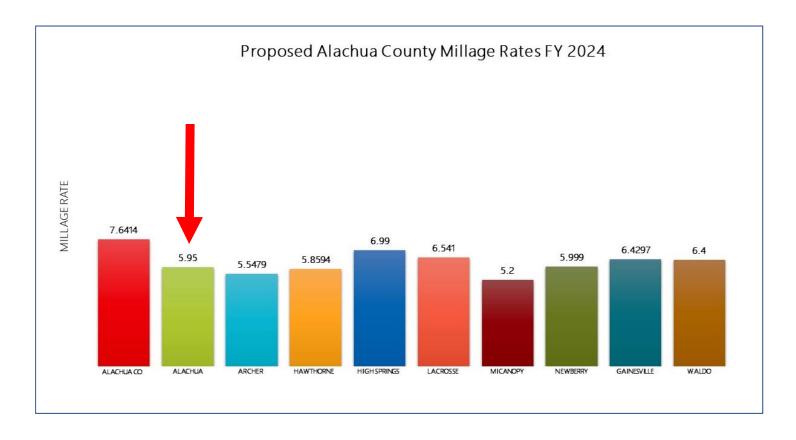
The City's recent investments in water and wastewater infrastructure expansion along the U.S. Hwy 441 corridor are paying dividends, as these industries expand and locate in Alachua.



San Felasco Tech City, a development that has benefitted by the City's Infrastructure Improvement Areas and Business Incentives Programs has brought nearly 60 companies (and accompanying jobs) to the City of Alachua in the past 48 months.

The City is well positioned to experience strong growth in the year ahead. The FY 2023-2024 Tentative Budget is balanced with a proposed millage rate of 5.9500 mills (a 10.39% increase above the 5.3900 rate in FY 2023). This millage rate increase is, in part, due to a factor in rising inflation and the increased costs associated with the creation, maintenance and service delivery of all City assets.

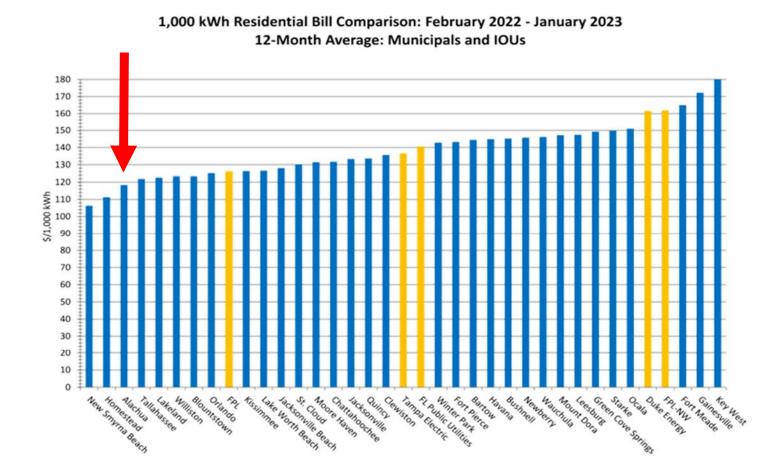
Despite the increase in millage rate, the City would remain favorably proportionate (see graph below) among the County and our municipal peers.



With a full-service utility 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 those services. Despite enduring a global and historic rise in natural gas energy prices, the FY 2023-2024 Tentative Budget - once again - does not include an increase in electric rates.

This alone has allowed, and will continue to allow, our electric ratepayers to enjoy some of the lowest electric rates (see graph below) in the state of Florida.

The water and wastewater budgets have been developed with a 7% and 5% rate increase, respectively. These increases are based in conjunction with the annual Florida Public Service Commission Rate Index (7.07% for FY 2024), and to keep pace with rising costs and maintenance of operating infrastructure.



The Tentative Budget is centered around four key areas:

- TALENT RETENTION AND RECRUITMENT
- Infrastructure Growth, Diversification and Sustainability
- ECONOMIC DEVELOPMENT
- RECREATION AND CULTURE ENHANCEMENT

## **TALENT RETENTION AND RECRUITMENT**

Few things are more vital to a municipal organization's ability to provide basic services than the employees doing the work. It is imperative that we continue to invest in the City's most important asset – the public servants who work day in and day out to keep our community safe and ensure the delivery of high-level services.

The Tentative Budget proposes to meet this commitment through continued investment in competitive pay, full staffing (especially in areas of public safety), citywide activities to promote staff retention and competitive recruitment, annual investments in employee professional development, merit and longevity recognition, etc.

#### POLICE DEPARTMENT

Salaries for Alachua Police Department officers have fallen below their peers within the County, especially at entry-level. The result has been critically low staffing numbers and turnover. Recruiting and retaining (new and experienced) officers is critical in ensuring adequate police protection for our community.

Entry-level salaries for APD officers currently ranks last among the six (6) law enforcement agencies within the County. To provide an example, the entry-level salary for High Springs Police Department (approximately 22-square miles, with a population



of just over 6,000) is \$40,600, compared to the APD (approximately 37-square miles, with a population of just under 11,000) entry-level salary of \$40,497.

AGENCY	FY 23 ENTRY-LEVEL SALARY	PROPOSED FY 24 ENTRY-LEVEL SALARY
Santa Fe College	\$50,000	\$50,000
University of Florida	\$49,816	No Change
GAINESVILLE	\$48,568	TBD
ALACHUA COUNTY	\$47,028	\$50,000
High Springs	\$40,600	\$42,000-\$43,000
ALACHUA	\$40,497 (6 <sup>™</sup> IN COUNTY)	\$47,500 (4 <sup>™</sup> IN COUNTY)



Additionally, the APD recently garnered the prestigious distinction of receiving Accreditation status by the Commission of Law Enforcement Accreditation. In order to receive Accreditation, law enforcement agencies must meet standards put forth by the Commission that are much higher than what is generally required of law enforcement agencies in the state. Moreover, only about half of all law enforcement agencies in the state have received such a status.

The Tentative budget proposes an investment that will bring APD entry-level salaries back to a competitive level within the County at \$47,500, with an enhanced Progressive Pay Plan that addresses retaining the talented officers we currently have in place.

#### **CITY STAFF**

The Tentative Budget, across all funds, proposes to add six (6) Full-time Equivalent positions (FTEs) and to our workforce, including the additional staffing necessary to address demand in Public Services, Compliance and Risk Management, Facilities and Recreation and Culture. This brings the total FTE count for the City of Alachua to 163.5.





The City has experienced significant turnover in various areas, especially in entry-level positions. To counter this trend, earlier this year I directed staff to increase the entry-level wage (minimum wage) among staff to \$15 per hour. This was implemented, in part, due to the *\$15 Minimum Wage Initiative legislation* that will require the state's minimum wage to be \$15 per hour by September 30, 2026.

The Tentative Budget proposes a move toward a more long-term plan to create a more competitive environment for the City by increasing the entry-level wage (minimum wage) among staff to \$16 per hour to bolster recruitment, with an added component of addressing compression impacts for a focus on retaining the tremendous staff already have in place.

### **Key Budget Allocations:**

- APD Entry-Level Salary Increases and City Staff Entry-Level, plus Compressions Increase - \$780,000
- o City Staff Merit Increase up to 4% \$194,000
- Longevity Incentive for APD and City Staff \$79,000

# INFRASTRUCTURE GROWTH, DIVERSIFICATION AND SUSTAINABILITY

As we work to create a thriving and sustainable community, investing in infrastructure has been a hallmark of our forward-thinking Commission. Infrastructure serves to provide efficient and reliable utilities, well-maintained roadways, pedestrian paths, etc.

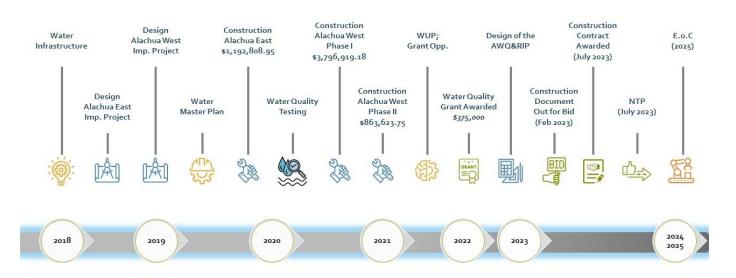


The citizens of the City of Alachua benefit from a robust infrastructure network, which promotes

sustainability through environmental stewardship and growth. The City has recently increased its water and wastewater infrastructure capacity, constructed and energized a state-of-the-art Legacy Electric Substation and completed water quality improvements to Mill Creek Sink.

The Tentative Budget proposes funding to construct a new water wellfield (the Alachua Water Quality & Resiliency Improvement Project) that will ensure the City's potable water supply has improved redundancy and reliability. The additional wellfield is a project that would complete a multi-year Strategic Initiative to prepare for future growth.

# Alachua Water Quality & Resiliency Improvement Project Timeline



The Tentative Budget includes funding for an engineering study to analyze potential enhancements to the City's Wastewater Treatment Facility to serve growing concurrency thresholds, as well as improvements to process low-level industrial waste.

Additionally, the Tentative Budget includes an increase in funds to provide for continued resurfacing of City roads to keep pace with rising construction and material costs.

As these investments and many others in infrastructure occur, the City will continue its sustainable approach to stewardship and growth.

### **Key Budget Allocations:**

- o New Water Wellfield \$2,736,625
- o Engineering Study for Wastewater Treatment Facility \$290,000
- o Road Resurfacing \$300,000

#### **ECONOMIC DEVELOPMENT**

Continued and intentional efforts to promote economic development is essential to ensuring the City is able to continue to provide premium service delivery and a strong quality of life. 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 and thriving community.





As Alachua continues to grow, 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 remains engaged in leveraging the existing bio and life science cluster for future growth in this sector, catalyzed by the North Florida Bio Partnership as part of the City's overall economic development strategy.

We are also committed to enhancing our downtown area and all other businesses in our community, from Fortune 100 companies such as Walmart (distribution), Publix Super Markets, CVS Health, Lowe's and Sysco, to each of the local businesses that call Alachua home.

### **Key Budget Allocations:**

- o North Florida Bio Partnership and Business Incentive Program \$58,000
- o Business Retention, Attraction and Marketing \$30,000
- Community Redevelopment Area Business Retention, Attraction and Marketing
   \$25,000

## RECREATION AND CULTURE ENHANCEMENT

The City has developed a reputation of providing a strong quality of life for residents. At the same time, the City's Recreation and Culture Department has a longstanding history of providing top-notch services to residents that create a sense of community.

With the recent construction of the Legacy Park Multipurpose Center, the Legacy Park Amphitheater and the renovation of all neighborhood parks, the City has invested in the facilities necessary to provide comprehensive recreation and cultural offering. In addition to a robust recreation program that includes an array of sports basketball. (baseball, soccer. softball. volleyball, etc.), the City also regularly hosts cultural events including the largest Cityorganized event (July Fourth Celebration), Martin Luther King, Jr. Day Celebration, ballets, concerts, art lessons and community gatherings.





The Tentative Budget proposes an investment in two (2) additional part-time staff to keep pace with a growing community, as well as the necessary equipment to enhance and maintain recreational facilities at a high level.

### **Key Budget Allocations:**

o Field Lighting at Alachua Elementary Field, Hal Brady Recreation Complex, Legacy Park, Preacher Copeland - \$1,345,531\*

\*New and Replacement items budgeted from Wild Spaces Public Places surtax funds

## THE BEST IS YET TO COME

As we move into this upcoming fiscal year, the City of Alachua is poised to strengthen our delivery of premium services and our commitment to continuous improvement. The challenges we have faced in the last year, from high-percentage inflation to historic natural gas energy prices, have only served to fortify our obligation to ensure the citizens of the City of Alachua receive the level of service they have come to expect.

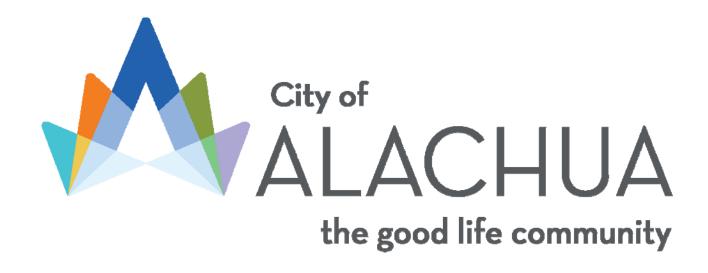
The City Commission has provided a clear vision that has been the compass by which the FY 2023-2024 Tentative Budget has been developed.

I look forward to the year ahead as we pursue the highest levels of public stewardship together. The City of Alachua staff is prepared to work harder than ever for our citizens. In spite of all the growth and success we have experienced in the past, the best is yet to come for the Good Life Community. It is my honor and privilege to submit the FY 2023-2024 Tentative Budget.

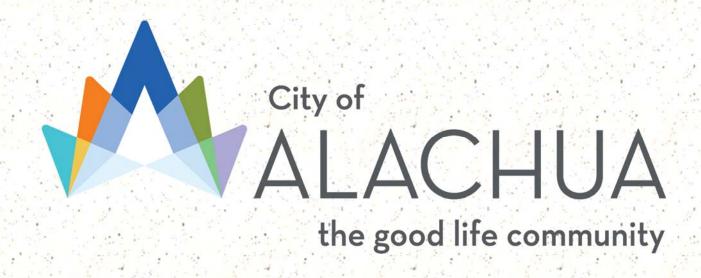
Sincerely,

Mike DaRoza
City Manager
City of Alachua





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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 2023 with the 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 2023. 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 2023. 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 2023-2024 was established on July 24, 2023. 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.

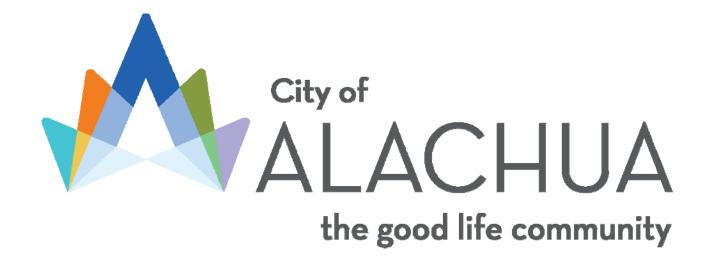
State law requires two public budget hearings. The first public budget hearing was held on September 6, 2023. After hearing public testimony, the City Commission adopted the tentative millage rate and the FY 2023-2024 Tentative Budget. The second public hearing will be held on September 25, 2023. The hearing will be advertised by a published notice along with a published millage rate and a breakdown of the FY 2023-2024 Final Budget. Like the first public hearing, the City Commission will hear public testimony prior to adopting the final millage rate and the FY 2023-2024 Final Budget.

# **BUDGET PROCESS HIGHLIGHTS**

Preparation	April	12	Budget Kickoff meeting held.
	May	25	Budgetary submissions deadline for Departments.
Review	May-Ju	ıly	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 15	5	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-Au	g	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	14 and 28	City Manager presents proposed budgets to the City Commission.
	Septem	nber 6	First Public Hearing to Adopt the Tentative Millage Rate for the 2023 Tax Roll Year and the FY 2023-2024 Tentative Budget (required by State law).
	Septem	nber 25	Second Public Hearing to Adopt Final Millage Rate for the 2023 Tax Roll Year and the FY 2023-2024 Final Budget (required by State law).

# RECREATION AND CULTURE DEPARTMENT Damon Messina ATTORNEY Marian Rush CITY Rodolfo Valladares PUBLIC SERVICES DEPARTMENT PLANNING AND COMMUNITY DEVELOPMENT DEPARTMENT Kathy Winburn COMMISSIONERS Gib Coerper, Mayor Dayna Miller, Vice-Mayor William "Mike" DaRoza Jennifer Blalock Shirley Green Brown CITY OF ALACHUA MAYOR & CITY **Edward Potts** MANAGER ∠LI0 HUMAN RESOURCES DEPARTMENT Tara Malone Jesse Sandusky DEPARTMENT POLICE FINANCE AND ADMINISTRATIVE DEPARTMENT Robert Bonetti SERVICES COMPLIANCE AND RISK MANAGEMENT DEPARTMENT Grafton Wilson

CITY OF ALACHUA GOVERNMENT



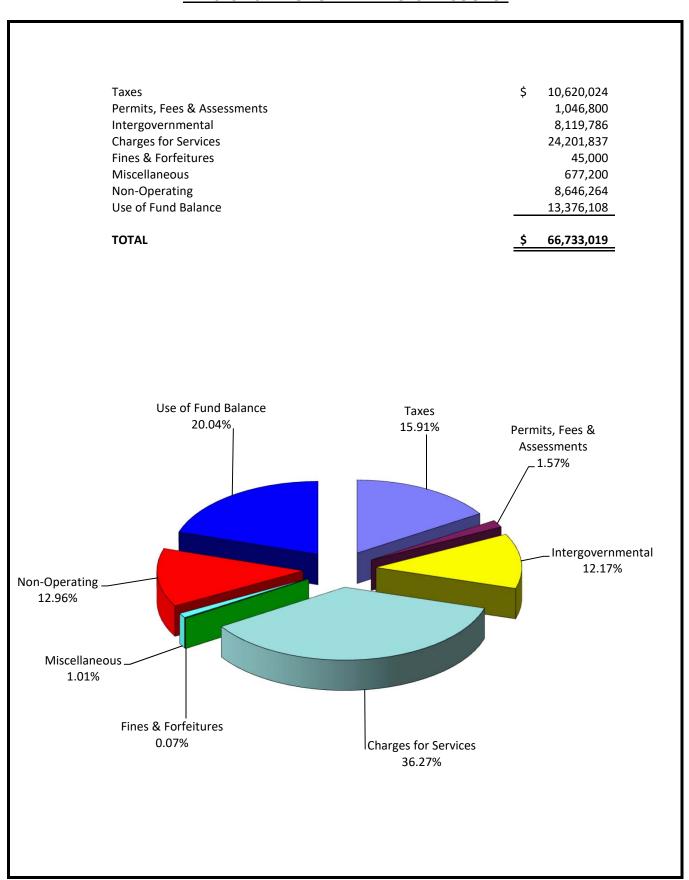
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# **BUDGET SOURCES AND USES**

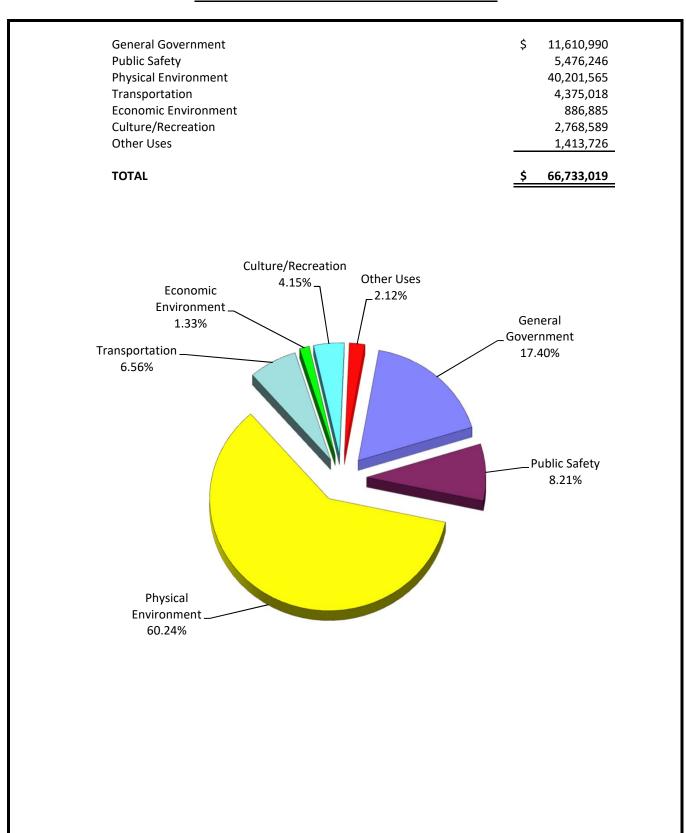
	FY 21	FY 22	FY 23	FY 24
Sources	Actual	Actual	Approved	Final
Use of Fund Balance	\$0	\$0	\$15,711,926	\$13,376,108
Revenue:				
Ad Valorem Taxes	4,727,001	5,079,268	5,559,133	6,929,631
Other Taxes	2,934,928	3,122,670	2,597,648	3,690,393
Permits, Fees & Assessments	798,258	1,006,502	872,600	1,046,800
Intergovernmental Revenue	2,923,312	2,836,503	6,795,536	8,119,786
Charges for Services	23,048,334	28,053,959	23,009,304	24,201,837
Fines and Forfeitures	46,208	56,253	45,000	45,000
Miscellaneous Revenue	671,461	933,756	472,420	677,200
Total Revenue	35,149,502	41,088,911	39,351,641	44,710,647
Transfers-In	3,048,522	3,248,809	6,752,279	9,829,429
Other Non-Revenues	138,665	0	0	0
Less Undercollection	0	0	(1,155,993)	(1,183,165)
	3,187,187	3,248,809	5,596,286	8,646,264
TOTAL SOURCES	\$38,336,689	\$44,337,720	\$60,659,853	\$66,733,019

	FY 21	FY 22	FY 23	FY 24
USES	Actual	Actual	Approved	Final
Operating Budget				
Personnel Services	\$10,513,980	\$10,895,469	\$13,249,071	\$14,927,361
Operating Expenses	18,242,681	22,863,366	25,498,135	17,557,626
Capital Outlay	1,757,448	1,450,247	12,274,052	21,637,202
Total Operating Budget	30,514,109	35,209,082	51,021,258	54,122,189
Grants & Aids	62,527	50,931	322,438	316,501
Debt Service	1,407,457	1,179,963	1,968,878	1,869,900
Transfers to Other Funds	3,048,522	3,248,809	6,752,279	9,829,429
Other Uses	(141,770)	337,352	0	0
Contingency	0	0	595,000	595,000
TOTAL USES	\$34,890,845	\$40,026,137	\$60,659,853	\$ 66,733,019

## FY 2023-2024 BUDGET REVENUES BY SOURCE



## FY 2023-2024 BUDGET USES BY FUNCTION



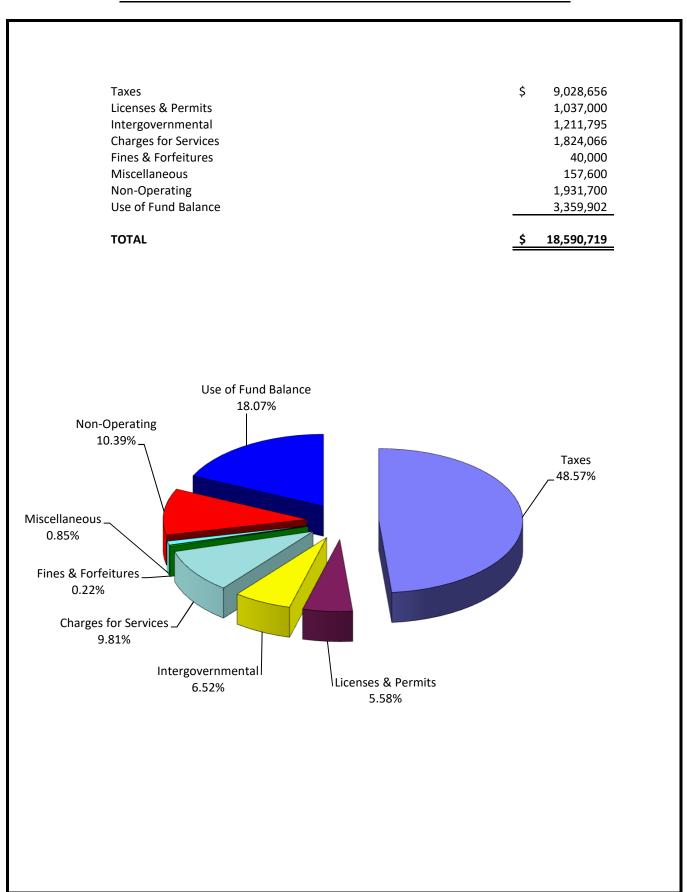
# **FY 2023-2024 BUDGET BY FUNCTION - ALL FUNDS**

	FY 21	FY 22	FY 23	FY 24
	Actual	Actual	Approved	Final
General Government			•	
Legislative	\$ 136,437	\$ 142,936	\$ 156,307	\$ 157,090
Executive	812,153	644,896	913,237	991,135
Financial & Administrative	3,378,412	3,255,440	3,170,083	3,659,141
Legal Counsel	233,861	146,341	174,060	232,063
Comprehensive Planning	960,207	962,076	1,309,543	1,488,520
Debt Service Payments	996,173	788,538	1,083,814	1,081,188
Other General Government	1,282,213	993,584	1,950,502	4,001,853
Subtotal	7,799,456	6,933,811	8,757,546	11,610,990
Public Safety				
Law Enforcement	3,736,983	4,155,576	4,699,268	5,046,202
Fire Services	0	0	4,033,200	0,040,202
Protective Inspections	225,072	204,779	308,403	430,044
Other Public Safety	0	0	0	130,044
Subtotal	3,962,055	4,360,355	5,007,671	5,476,246
	0,00=,000	,,,,,,,,,,	2,201,01	, , , , , , ,
Physical Environment	44 222 224	45 260 744	24 022 640	45 022 444
Electric Utility Services	11,232,321	15,268,741	21,922,649	15,022,144
Water Utility Services	1,758,539	2,051,395	5,793,392	8,797,186
Garbage/Solid Waste Services	709,241	722,178	1,079,066	1,111,762
Sewer/Wastewater Services	2,689,827	2,849,220	3,556,023	5,206,715
Water Distribution/Collection Services	677,650	552,417	881,090	1,000,987
Flood Control/Stormwater Management	455,333	906,180	28,126	18,326
Mosquito Control	43,856	48,870	48,981	53,742
Subtotal	17,566,767	22,399,001	33,309,327	31,210,862
Transportation				
Transit Systems	0	0	0	0
Streets & Roads Facilities	934,116	743,938	2,536,647	4,375,018
Subtotal	934,116	743,938	2,536,647	4,375,018
Economic Environment				
Housing & Urban Development	0	0	0	0
Industry Development	10,077	7,644	54,000	58,063
Other Economic Environment	394,230	672,575	1,208,878	808,822
Subtotal	404,307	680,219	1,262,878	866,885
Human Services				
Health	0	0	0	0
Welfare			0	
Other Human Services	128,524	86,665	0	
Subtotal	128,524	86,665	0	0
	120,324	30,003		
Culture/Recreation				
Recreation and Culture	1,188,868	1,235,987	2,438,505	2,768,589
Subtotal	1,188,868	1,235,987	2,438,505	2,768,589

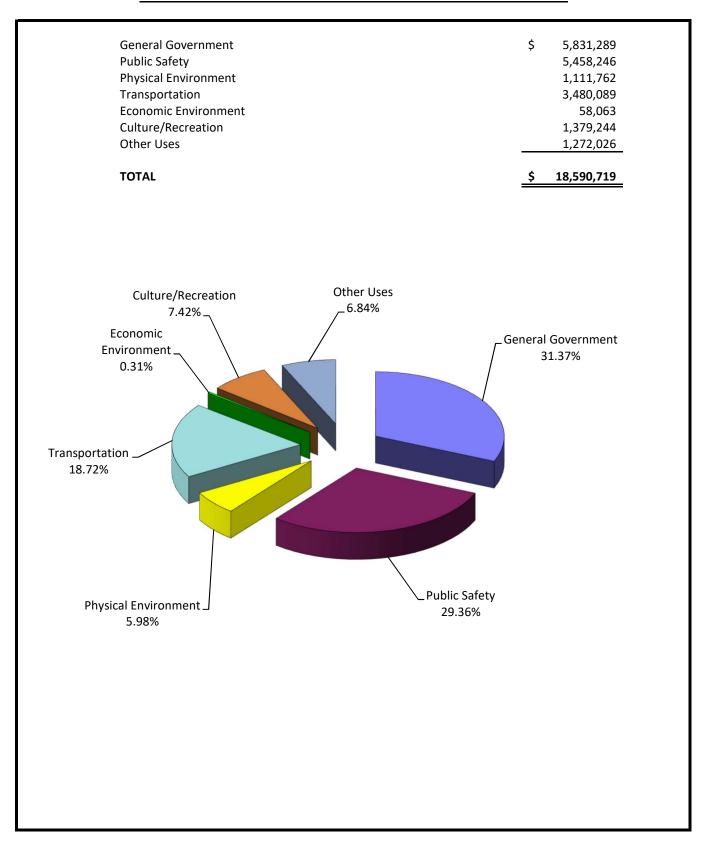
# FY 2023-2024 BUDGET BY FUNCTION - ALL FUNDS

		FY 21	FY 22	FY 23	FY 24
		Actual	Actual	Approved	Final
Courts					
Court-Related Services		0	0	0	0
	Subtotal	0	0	0	0
Other Uses					
Interfund Transfers		3,048,522	3,248,809	6,752,279	9,829,429
Other Uses		(141,770)	337,352	0	0
Contingency		0	0	595,000	595,000
	Subtotal	2,906,752	3,586,161	7,347,279	10,424,429
	-				
	<b>Grand Total</b>	\$ 34,890,845	\$ 40,026,137	\$ 60,659,853	\$ 66,733,019

# FY 2023-2024 BUDGET REVENUES BY SOURCE - GENERAL FUND



# FY 2023-2024 BUDGET USES BY FUNCTION - GENERAL FUND



# **BUDGET BY FUNCTION - GENERAL FUND**

	FY 21	FY 22	FY 23	FY 24
	Actual	Actual	Approved	Final
General Government				
Legislative	\$ 136,437			
Executive	812,153	644,896	913,237	991,135
Financial & Administrative	2,042,674	1,674,938	1,071,774	1,160,326
Legal Counsel	233,861	146,341	174,060	232,063
Comprehensive Planning	912,297	949,875	1,108,143	1,287,009
Other General Government	834,046	535,757	1,497,837	2,003,666
Subtota	4,971,468	4,094,743	4,921,358	5,831,289
Public Safety				
Law Enforcement	3,734,893	4,155,576	4,679,268	5,028,202
Protective Inspections	225,072	204,779	308,403	430,044
Fire Rescue Services	223,072	204,779	0	430,044
Subtota		4,360,355	4,987,671	5,458,246
	3,939,903	4,300,333	4,367,071	3,436,240
Physical Environment				
Garbage/Solid Waste Control Services	710,191	733,993	1,079,066	1,111,762
Subtota	710,191	733,993	1,079,066	1,111,762
Transportation				
Streets & Roads Facilities	920,319	723,973	1,634,998	3,480,089
Subtota		723,973	1,634,998	3,480,089
Jubiota	520,313	723,373	1,034,338	3,400,003
Economic Environment				
Employment Opportunity	0	0	0	0
Industry Development	10,077	7,644	54,000	58,063
Other Economic Development	0	0	0	0
Subtota	10,077	7,644	54,000	58,063
Human Services				
Health	0	0	0	0
Other Human Services				
Subtota		0	0	0
	'			
Culture/Recreation				
Recreation and Culture	1,186,844	1,233,801	1,463,062	1,379,244
Subtota	1,186,844	1,233,801	1,463,062	1,379,244
Courts				
Court-Related Services	0	0	0	0
Subtota		0	0	0
Other Uses				
Interfund Transfers	976,881	1,248,809	1,035,008	1,072,026
Contingency	0	0	200,000	200,000
Other Non-Operating	0	3,493	0	0
Contribution to Fund Balance	0	0	0	0
Subtota	976,881	1,252,302	1,235,008	1,272,026
Grand Tota	12,735,745	\$ 12,406,811	\$ 15,375,163	\$ 18,590,719

## **FULL-TIME EQUIVALENT (FTE) POSITIONS SUMMARY**

Department Name	Actual FY 20/21	Actual FY 21/22	Approved FY 22/23	Final FY 23/24
City Commission	5.00	5.00	5.00	5.00
City Manager (1)(2)	6.00	7.00	7.00	7.00
Human Resources (3)	2.00	3.00	3.00	3.00
Finance & Administrative Svcs. (4) (10) (17) (20)	28.00	29.00	26.00	30.00
Planning & Community Development (11)	9.00	9.00	10.00	10.00
Compliance & Risk Management (18)	4.00	3.00	3.00	4.00
Recreation & Culture (10) (12) (19) (20)	8.00	8.00	12.00	10.00
Alachua Police-APD (5) (13) (14)	36.50	38.50	41.50	41.50
Public Services (6) (7) (8) (9) (15) (16) (21) (22) (23)	43.00	48.00	50.00	53.00
Personnel Totals	141.50	150.50	157.50	163.50

- (1) Assistant City Manager Position replaced by Assistant to the City Manager position for FY22.
- (2) City Manager's office has added an Economic Development Manager position (1.0 FTE) for FY 22.
- (3) Safety Specialist position transferred to Human Resources from Compliance & Risk Management for FY22.
- (4) Finance & Administrative Services added a new Facilities Custodial Worker position (1.0 FTE) for FY 22.
- (5) APD added two Police Officer positions (2.0 FTE) added to APD for FY 22.
- (6) Public Services added a new Public Services Assistant Director position (1.0 FTE) for FY22.
- (7) Public Services added a new Public Services Engineer position (1.0 FTE) for FY22.
- (8) Public Services added a new Electric Engineer position (1.0 FTE) for FY22.
- (9) Public Services added a new Electric Line Worker position (1.0 FTE) for FY22.
- (10) Finance & Administrative Services transfers maintenance positions to Recreation and Culture (3.0 FTE) for FY 23.
- (11) Planning & Community Development added a Planner position (1.0 FTE) for FY 23.
- (12) Recreation & Culture added two part-time Recreation Assistant positions (1.0 FTE) for FY 23.
- (13) APD added two Police Officer positions (2.0 FTE) added to APD for FY 23.
- (14) APD added a Evidence Technician position (1.0 FTE) for FY 23.
- (15) Public Services added a warehouse Staff Assistant position (1.0 FTE) for FY 23.
- (16) Public Services added a Public Services Systems Coordinator (1.0 FTE) for FY 23.
- (17) Finance & Administrative Services added a new Facilities Maintenance Technician position (1.0 FTE) for FY 24.
- (18) Compliance & Risk Management added an Assistant Director position (1.0 FTE) for FY 24.
- (19) Recreation & Culture added two part-time Recreation Assistant positions (1.0 FTE) for FY 24.
- (20) Recreation & Culture maintenance positions reassigned to Finance & Administrative Services (3.0 FTE) for FY 24.
- (21) Public Services added a Project Manager position (1.0 FTE) for FY 24.
- (22) Public Services added a Water Plant Operator position (1.0 FTE) for FY 24.
- (23) Public Services added a Wastewater Treatment Apprentice position (1.0 FTE) for FY 24.

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

#### **ESTIMATION OF THE CITY'S ENDING FUND BALANCE**

The City's estimation of ending fund balance, for budgetary purposes as of FY 24, represents the useable, unrestricted cash balance position on September 30, 2024. 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 \$8.4 million.

A factor that should be reviewed when estimating the City's position on September 30, 2024, 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, 2024.

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 24 FINAL BUDGET FUND BALANCE SUMMARY**

	E	stimated						Estimated
	E	Beginning		Revenues/	Ex	penditures/		Ending
Fund Title		nd Balance		Sources		Uses	Fι	und Balance
General Fund	\$	6,075,530	\$	15,230,817	\$	18,590,719	\$	2,715,628
Subtotal General Fund		6,075,530		15,230,817		18,590,719		2,715,628
Special Revenue Funds								
Additional Court Costs		12,862		5,000		13,000		4,862
Tree Bank Fund		201,511		0		201,511		0
Explorer Post 537 Fund		5,139		0		5,000		139
TK Basin Special Assessment Fund		18,100		10,100		24,000		4,200
Infrastructure Surtax Fund		375,130		1,129,017		1,504,147		0
Wild Spaces Public Places Fund		255,413		1,129,018		1,384,431		0
Donation Fund		4,914		0		4,914		0
Community Redevelopment Agency (CRA) Fund		419,152		636,084		828,822		226,414
Subtotal Special Revenue Funds		1,292,221		2,909,219		3,965,825		235,615
Debt Service Funds								
Debt Service Fund		725,798		807,572		800,274		733,096
Subtotal Debt Service Funds		725,798		807,572		800,274		733,096
Capital Projects Funds								
San Felasco Conservation Corridor Fund		1,700		0		1,700		0
Heritage Oaks Fund		4,326		0		4,326		0
CDBG Neighborhhod Revitalization Grant Fund		221,614		673,315		894,929		0
Subtotal Capital Projects Funds		227,640		673,315		900,955		0
Enterprise Funds								
Electric Utility Fund		8,639,101		16,370,971		21,352,032		3,658,040
Water Utility Fund		1,026,611		9,313,679		10,323,867		16,423
Wastewater Utility Fund		2,523,283		3,967,335		6,250,849		239,769
Mosquito Control Fund		273,900		64,925		133,742		205,083
Subtotal Enterprise Funds		12,462,895		29,716,910		38,060,490		4,119,315
Internal Service Funds								
Utility Administration & Operations Fund		1,066,341		4,019,078		4,414,756		670,663
Subtotal Internal Service Funds		1,066,341		4,019,078		4,414,756		670,663
Trust & Agency Funds		0		0		0		0
Subtotal Trust & Agency Funds		0		0		0		0
Total	\$	21,850,425	\$	53,356,911	\$	66,733,019	\$	8,474,317
10001	١ ٧	,000,720	Υ	55,555,511	۲	55,755,013	7	5,474,517

#### 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.

A transfer from the Electric Utility Fund to the General Fund is budgeted to provide for supporting general government activities.

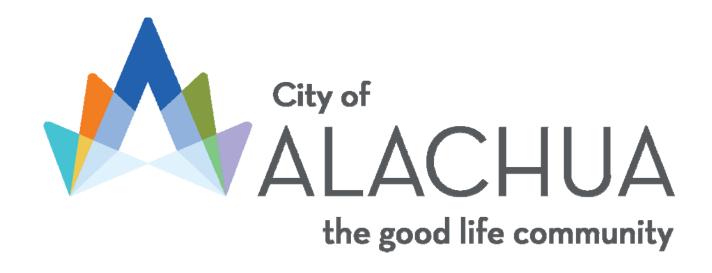
Another transfer is budgeted from the Electric Utility Fund to the Water Utility Fund to account for an anticipated interfund loan to support funding of the Alachua Water Quality and Resiliency Improvement Project.

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.

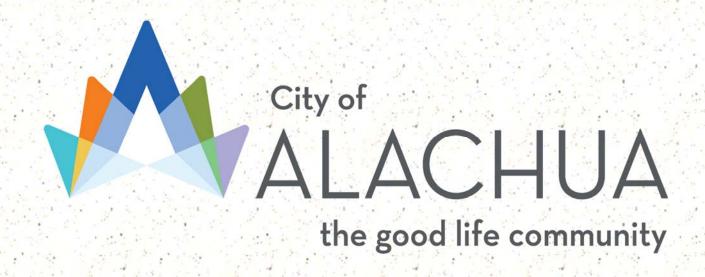
Lastly, the Electric and Water Utility Funds provide for the payment of the Internal Services Fund portion of the Series 2016 debt payment.

#### **SUMMARY OF INTERFUND TRANSFERS FISCAL YEAR 2023-2024**

	TRANSFERS OUT	AMOUNT		TRANSFERS IN	 AMOUNT
001	GENERAL FUND	\$ 1,072,026	070 310	DEBT SERVICE FUND CRA FUND	\$ 807,572 264,454
010	ELECTRIC UTILITY FUND	6,329,888	001 020 700	GENERAL FUND WATER UTILITY FUND INTERNAL SERVICE FUND	2,000,000 2,736,625 1,593,263
020	WATER UTILITY FUND	1,426,681	700	INTERNAL SERVICE FUND	1,426,681
030	WASTEWATER UTILITY FUND	944,134	700	INTERNAL SERVICE FUND	944,134
042	MOSQUITO CONTROL FUND	55,000	700	INTERNAL SERVICE FUND	55,000
313	SAN FELASCO CONS. CORRIDOR FUND	1,700	001	GENERAL FUND	1,700
TOTAL	TRANSFERS	\$ 9,829,429			\$ 9,829,429



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# SECTION 3 FUND SUMMARIES

#### BASIS OF ACCOUNTING AND BUDGETING

Because the revenue and expenditure estimates contained in the Final Fiscal Year 2023-2024 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.

#### **FUND ACCOUNTING**

All Fund Types: FY 24--\$66,733,019

#### THE FUND STRUCTURE AND GOVERNMENTAL ACCOUNTING AND BUDGETING

The City of Alachua developed the revenue and expenditure estimates contained in the Tentative Fiscal Year 2023-2024 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 24--\$18,590,719

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 24--\$800,274

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 24--\$3,965,825

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 24--\$900,955

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**

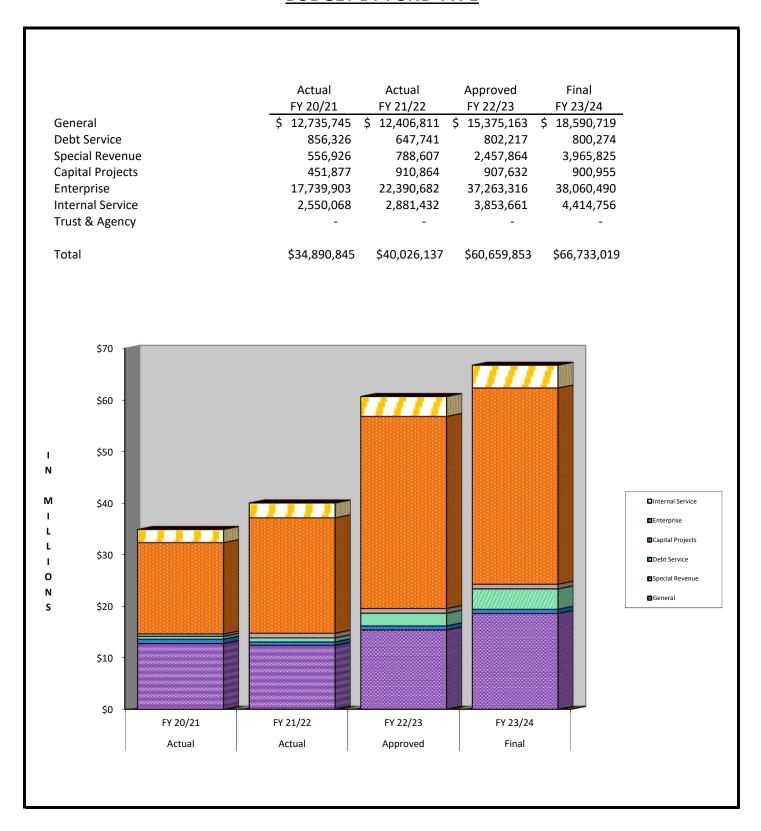
#### Enterprise Funds: FY 24--\$38,060,490

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 24--\$4,414,756

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**



# **GENERAL FUND (001)**

REVENUE		Actual FY20/21		Actual FY 21/22		Approved FY 22/23		Final FY 23/24
OPERATING REVENUE: TAXES PERMITS, FEES & ASSESSMENTS INTERGOVERNMENTAL REVENUE CHARGES FOR SERVICES FINES AND FORFEITURES MISCELLANEOUS REVENUE TOTAL OPERATING	\$	6,977,373 787,149 1,304,384 1,415,203 40,762 39,665 10,564,536	\$	7,427,211 981,829 1,228,830 1,586,129 47,266 69,941 11,341,206	\$	7,546,146 853,000 1,076,265 1,801,940 40,000 40,600 11,357,951	\$	9,028,656 1,037,000 1,211,795 1,824,066 40,000 157,600 13,299,117
NON-OPERATING REVENUE: OPERATING TRANSFERS IN USE OF FUND BALANCE OTHER NON-REVENUES TOTAL NON-OPERATING	_	2,000,000 0 0 2,000,000	<u>-</u>	2,000,000 0 0 2,000,000	<u>-</u>	2,000,000 2,087,212 (70,000) 4,017,212	_	2,001,700 3,359,902 (70,000) 5,291,602

EXPENDITURE		Actual FY20/21		Actual FY 21/22		Approved FY 22/23		Final FY 23/24
OPERATING EXPENDITURES: PERSONAL SERVICES OPERATING EXPENSES CAPITAL OUTLAY DEBT SERVICE GRANTS AND AIDS TOTAL OPERATING	\$	7,039,475 3,339,543 1,316,369 0 62,527 11,757,914	\$	7,191,722 3,542,358 370,970 0 37,644 11,142,694	\$	8,457,892 4,172,883 1,211,942 0 297,438 14,140,155	\$	9,537,777 4,356,915 3,132,500 0 291,501 17,318,693
NON-OPERATING: OPERATING TRANSFERS OUT RESERVE FOR CONTINGENCY NON-OPERATING CONTRIBUTION TO FUND BALANCE TOTAL NON-OPERATING	_	976,881 0 950 0 977,831	_	1,248,809 0 15,308 0 1,264,117	_	1,035,008 200,000 0 0 1,235,008	_	1,072,026 200,000 0 0 1,272,026
TOTAL EXPENDITURES	\$	12,735,745	\$	12,406,811	\$	15,375,163	\$	18,590,719

# **ELECTRIC UTILITY FUND (010)**

REVENUE	Actual	Actual	Approved	Final
	FY20/21	FY 21/22	FY 22/23	FY 23/24
OPERATING REVENUE: TAXES PERMITS, FEES & ASSESSMENTS INTERGOVT REVENUE CHARGES FOR SERVICES FINES & FORFEITURES MISC REVENUE TOTAL OPERATING	\$ 0	\$ 0	\$ 0	\$ 0
	0	0	0	0
	0	0	0	0
	14,332,165	17,902,003	15,674,264	16,786,971
	0	0	0	0
	569,791	778,277	360,000	414,000
	14,901,956	18,680,280	16,034,264	17,200,971
NON-OPERATING REVENUE: USE OF FUND BALANCE OTHER NON-REVENUES TOTAL NON-OPERATING	0	0	10,082,011	4,981,061
	0	0	(801,713)	(830,000)
	0	0	9,280,298	4,151,061
	\$ 14,901,956	\$ 18,680,280	\$ 25,314,562	\$ 21,352,032

EXPENDITURE	l	Actual FY20/21		Actual FY 21/22		Approved FY 22/23		Final FY 23/24
OPERATING EXPENDITURES: PERSONAL SERVICES OPERATING EXPENSES CAPITAL OUTLAY DEBT SERVICE TOTAL OPERATING	\$	945,714 10,286,608 0 0 11,232,322	\$	1,039,085 14,229,656 0 0 15,268,741	\$	1,427,905 17,756,674 2,738,070 0 21,922,649	\$	1,521,242 9,852,457 3,648,445 0 15,022,144
NON-OPERATING: OPERATING TRANSFERS OUT OTHER NON-OPERATING RESERVES TOTAL NON-OPERATING	_	2,000,000 (31,514) 0 1,968,486	I	2,000,000 91,186 0 2,091,186	l	3,391,913 0 0 0 3,391,913	•	6,329,888 0 0 6,329,888
TOTAL EXPENDITURES	\$	13,200,808	\$	17,359,927	\$	25,314,562	\$	21,352,032

# **WATER UTILITY FUND (020)**

REVENUE	Actual FY20/21	Actual FY 21/22	Approved FY 22/23	Final FY 23/24
OPERATING REVENUE: TAXES PERMITS, FEES & ASSESSMENTS INTERGOVT REVENUE CHARGES FOR SERVICES FINES & FORFEITURES MISC REVENUE TOTAL OPERATING	\$ ( 2,060,093 ( 18,513 2,078,600	0 3 22,323	2,223,100 0 20,500	\$ 0 0 4,430,054 2,240,000 0 20,000 6,690,054
NON-OPERATING REVENUE: USE OF FUND BALANCE OTHER NON-REVENUES TOTAL NON-OPERATING	47,18; 47,18;	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	618,367 (112,180) 506,187	1,010,188 2,623,625 3,633,813
TOTAL REVENUE	\$ 2,125,788	\$ 2,567,525	\$ 7,464,787	\$ 10,323,

EXPENDITURE	ı	Actual FY20/21		Actual FY 21/22		Approved FY 22/23		Final FY 23/24
OPERATING EXPENDITURES: PERSONAL SERVICES OPERATING EXPENSES CAPITAL OUTLAY DEBT SERVICE TOTAL OPERATING	\$	245,896 1,445,194 0 67,449 1,758,539	\$	213,201 1,777,265 0 60,929 2,051,395	\$	211,243 594,004 4,823,925 164,220 5,793,392	\$	344,663 499,358 7,787,481 165,684 8,797,186
NON-OPERATING: OPERATING TRANSFERS OUT OTHER NON-OPERATING RESERVES TOTAL NON-OPERATING	_	0 (4,050) 0 (4,050)	l	0 6,395 0 6,395	I	1,571,395 0 100,000 1,671,395	-	1,426,681 0 100,000 1,526,681
TOTAL EXPENDITURES	\$	1,754,489	\$	2,057,790	\$	7,464,787	\$	10,323,867

# **WASTEWATER UTILITY FUND (030)**

OPERATING REVENUE:         \$ 0 \$ 0 \$         \$ 0 \$	REVENUE	Actual FY 20/21	Actual FY 21/22	Approved FY 23/24	Final FY 23/24
NON-OPERATING REVENUE:	TAXES PERMITS, FEES & ASSESSMENTS INTERGOVT REVENUE CHARGES FOR SERVICES FINES & FORFEITURES MISC REVENUE	0 25,081	0 33,216	0 0 3,250,000 0 31,500	\$ 0 0 798,325 3,285,800 0 50,000
OTHER NON-REVENUES         91,483         0         (169,100)           TOTAL NON-OPERATING         91,483         0         1,102,986           TOTAL REVENUE         \$ 3,164,875         \$ 3,166,366         \$ 4,384,486         \$	NON-OPERATING REVENUE: USE OF FUND BALANCE OTHER NON-REVENUES TOTAL NON-OPERATING	0 91,483 91,483	0 0 0	1,272,086 (169,100) 1,102,986	4,134,125 2,283,514 (166,790) 2,116,724 \$ 6,250,849

EXPENDITURE	Actual Y 20/21	Actual FY 21/22	Approved FY 23/24		Final FY 23/24
OPERATING EXPENDITURES: PERSONAL SERVICES OPERATING EXPENSES CAPITAL OUTLAY DEBT SERVICE TOTAL OPERATING	\$ 460,556 1,984,717 0 244,555 2,689,828	\$ 490,901 2,127,102 0 231,217 2,849,220	\$ 473,084 843,292 1,618,083 621,564 3,556,023	\$	569,210 1,132,183 2,882,294 623,028 5,206,715
NON-OPERATING: OPERATING TRANSFERS OUT OTHER NON-OPERATING RESERVES TOTAL NON-OPERATING	  71,641 (20,716) 0 50,925	74,330 0 74,330	728,463 0 100,000 828,463	-	944,134 0 100,000 1,044,134
TOTAL EXPENDITURES	\$ 2,740,753	\$ 2,923,550	\$ 4,384,486	\$	6,250,849

# **MOSQUITO CONTROL FUND (042)**

REVENUE		Actual / 20/21		Actual FY 21/22		Approved FY 22/23		Final FY 23/24
OPERATING REVENUE: TAXES PERMITS, FEES & ASSESSMENTS INTERGOVT REVENUE CHARGES FOR SERVICES	\$	0 0 15,000	\$	0 0 0	\$	0 0	\$	0 0
CHARGES FOR SERVICES FINES & FORFEITURES MISC REVENUE TOTAL OPERATING	_	61,171 0 913 77,084	-	61,972 0 1,083 63,055	-	60,000 0 800 60,800	-	65,000 0 3,300 68,300
NON-OPERATING REVENUE: TRANSFERS IN USE OF FUND BALANCE OTHER NON-REVENUES TOTAL NON-OPERATING		0 0 0	_	0 0 0	_	0 41,681 (3,000) 38,681	_	0 68,817 (3,375 <u>)</u> 65,442
TOTAL REVENUE	\$	77,084	\$	63,055	\$	99,481	\$	133,742

EXPENDITURE	Actual Y 20/21		Actual FY 21/22		Approved FY 22/23		Final FY 23/24
OPERATING EXPENDITURES: PERSONAL SERVICES OPERATING EXPENSES CAPITAL OUTLAY DEBT SERVICE TOTAL OPERATING	\$ 1,619 42,237 0 0 43,856	\$	4,568 44,302 0 0 48,870	\$	7,773 41,208 0 0 48,981	\$	12,124 41,618 0 0 53,742
NON-OPERATING: OPERATING TRANSFERS OUT OTHER NON-OPERATING RESERVES TOTAL NON-OPERATING	 0 (3) 0 (3)	l	0 545 0 545	·	25,500 0 25,000 50,500	-	55,000 0 25,000 80,000
TOTAL EXPENDITURES	\$ 43,853	\$	49,415	\$	99,481	\$	133,742

# **ADDITIONAL COURT COSTS FUND (044)**

REVENUE	Actual FY20/21			Actual FY 21/22		Approved FY 22/23	Final FY 23/24	
OPERATING REVENUE: TAXES PERMITS, FEES & ASSESSMENTS INTERGOVT REVENUE CHARGES FOR SERVICES FINES & FORFEITURES MISC REVENUE TOTAL OPERATING	\$	0 0 0 0 5,446 3 5,449	\$	0 0 0 0 8,987 16 9,003	\$	0 0 0 0 5,000 0 5,000	\$	0 0 0 0 5,000 0 5,000
NON-OPERATING REVENUE: TRANSFERS IN USE OF FUND BALANCE OTHER NON-REVENUES TOTAL NON-OPERATING	_	0 0 0	_	0 0 0	_	0 10,000 0 10,000	-	0 8,000 0 8,000
TOTAL REVENUE	\$	5,449	\$	9,003	\$	15,000	\$	13,000

EXPENDITURE	Actual FY20/21			Actual FY 21/22		Approved FY 22/23	Final FY 23/24	
OPERATING EXPENDITURES: PERSONAL SERVICES OPERATING EXPENSES CAPITAL OUTLAY DEBT SERVICE TOTAL OPERATING	\$	0 2,090 0 0 2,090	\$	0 0 0 0	\$	0 15,000 0 0 15,000	\$	0 13,000 0 0 13,000
NON-OPERATING: OPERATING TRANSFERS OUT OTHER NON-OPERATING RESERVES TOTAL NON-OPERATING	_	0 0 0	I	0 0 0		0 0 0		0 0 0
TOTAL EXPENDITURES	\$	2,090	\$	0	\$	15,000	\$	13,000

# **TREE BANK FUND (046)**

REVENUE	Actual FY20/21		Actual FY 21/22			Approved FY 22/23	Final FY 23/24	
OPERATING REVENUE:								
TAXES PERMITS, FEES & ASSESSMENTS	\$	0	Ş	0	Ş	0	Ş	0
INTERGOVT REVENUE		0		0		0		0
CHARGES FOR SERVICES		30,602		127,726		Ö		Ö
FINES & FORFEITURES		0		0		0		0
MISC REVENUE		40	_	169	_	0	_	0
TOTAL OPERATING		30,642		127,895		0		0
NON-OPERATING REVENUE:								
TRANSFERS IN		0		0		0		0
USE OF FUND BALANCE		0		0		201,400		201,511
OTHER NON-REVENUES		0		0	_	0	_	0
TOTAL NON-OPERATING		0		0		201,400		201,511
TOTAL REVENUE	\$	30,642	\$	127,895	\$	201,400	\$	201,511

EXPENDITURE	Actual FY20/21			Actual FY 21/22		Approved FY 22/23	Final FY 23/24	
OPERATING EXPENDITURES: PERSONAL SERVICES OPERATING EXPENSES CAPITAL OUTLAY DEBT SERVICE TOTAL OPERATING	\$	0 12,805 0 0 12,805	\$	0 11,900 0 0 11,900	\$	0 201,400 0 0 201,400	\$	0 201,511 0 0 201,511
NON-OPERATING: OPERATING TRANSFERS OUT OTHER NON-OPERATING RESERVES TOTAL NON-OPERATING	_	0 0 0	-	0 0 0	-	0 0 0	-	0 0 0
TOTAL EXPENDITURES	\$	12,805	\$	11,900	\$	201,400	\$	201,511

# **EXPLORER POST 537 FUND (052)**

REVENUE	Actual FY20/21		Actu FY 21	-		roved 22/23	Final FY 23/24		
OPERATING REVENUE:									
TAXES	\$	0	\$	0	\$	0	\$	0	
PERMITS, FEES & ASSESSMENTS		0		0		0		0	
INTERGOVT REVENUE		0		0		0		0	
CHARGES FOR SERVICES		100		0		0		0	
FINES & FORFEITURES		0		0		0		0	
MISC REVENUE		0		0		0	_	0	
TOTAL OPERATING		100		0		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	<u>-</u>	5,000	_	5,000	
TOTAL REVENUE	\$	100	\$	0	\$	5,000	\$	5,000	

EXPENDITURE	Actual FY20/21		Actual FY 21/22		Approved FY 22/23	Final FY 23/24	
OPERATING EXPENDITURES: PERSONAL SERVICES OPERATING EXPENSES CAPITAL OUTLAY DEBT SERVICE TOTAL OPERATING	\$ 0 0 0 0	\$	0 0 0 0	\$	0 5,000 0 0 5,000	\$	0 5,000 0 0 5,000
NON-OPERATING: OPERATING TRANSFERS OUT OTHER NON-OPERATING RESERVES TOTAL NON-OPERATING	 0 0 0		0 0 0	I	0 0 0	•	0 0 0
TOTAL EXPENDITURES	\$ 0	\$	0	\$	5,000	\$	5,000

# **TK BASIN STORMWATER ASSESSMENT FUND (054)**

REVENUE	Actual FY20/21		Actual FY 21/22		Approved FY 22/23	Final FY 23/24	
OPERATING REVENUE:							
TAXES	\$	0	\$	0	\$ 0	\$	0
PERMITS, FEES & ASSESSMENTS		10,614		24,013	19,600		9,800
INTERGOVT REVENUE		0		0	0		0
CHARGES FOR SERVICES		0		0	0		0
FINES & FORFEITURES		0		0	0		0
MISC REVENUE		12	_	26	20	_	300
TOTAL OPERATING		10,626		24,039	 19,620	-	10,100
NON-OPERATING REVENUE:							
TRANSFERS IN		0		0	0		0
USE OF FUND BALANCE		0		0	14,180		13,900
OTHER NON-REVENUES		0		0	0		0
TOTAL NON-OPERATING		0		0	14,180	_	13,900
TOTAL REVENUE	\$	10,626	\$	24,039	\$ 33,800	\$	24,000

EXPENDITURE	Actual FY20/21			Actual FY 21/22		Approved FY 22/23	Final FY 23/24	
OPERATING EXPENDITURES: PERSONAL SERVICES OPERATING EXPENSES CAPITAL OUTLAY DEBT SERVICE TOTAL OPERATING	\$	0 17,253 0 0 17,253	\$	0 17,467 0 0 17,467	\$	0 23,800 0 0 23,800	\$	0 14,000 0 0 14,000
NON-OPERATING: OPERATING TRANSFERS OUT OTHER NON-OPERATING RESERVES TOTAL NON-OPERATING	_	0 0 0	I	0 0 0	-	0 0 10,000 10,000	-	0 0 10,000 10,000
TOTAL EXPENDITURES	\$	17,253	\$	17,467	\$	33,800	\$	24,000

# **INFRASTRUCTURE SURTAX FUND (056)**

			Final FY 23/24	
\$ 0 0 0 0 0 0	\$ 0 0 0 0 0 0	\$ 0 0 0 0 0	\$ 795,684 0 333,333 0 0 0 0 1,129,017	
0 0 0	0 0 0	0 0 0	0 375,130 0 375,130 \$ 1,504,147	
	\$ 0 0 0 0 0 0 0	0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	

EXPENDITURE	Actual FY20/21		tual 1/22	Appro FY 22		Final FY 23/24	
OPERATING EXPENDITURES: PERSONAL SERVICES OPERATING EXPENSES CAPITAL OUTLAY DEBT SERVICE TOTAL OPERATING	\$	0 0 0 0	\$ 0 0 0 0	\$	0 0 0 0	\$	0 0 1,504,147 0 1,504,147
NON-OPERATING: OPERATING TRANSFERS OUT OTHER NON-OPERATING RESERVES TOTAL NON-OPERATING		0 0 0	0 0 0		0 0 0	_	0 0 0
TOTAL EXPENDITURES	\$	0	\$ 0	\$	0	\$	1,504,147

# **WILD SPACES PUBLIC PLACES FUND (057)**

REVENUE	Actual FY20/21			Actual FY 21/22		Approved FY 22/23	Final FY 23/24	
OPERATING REVENUE: TAXES PERMITS, FEES & ASSESSMENTS INTERGOVT REVENUE CHARGES FOR SERVICES FINES & FORFEITURES MISC REVENUE TOTAL OPERATING	\$	684,556 0 0 0 0 0 0	\$	774,727 0 0 0 0 0 0 774,727	\$	610,635 0 0 0 0 0 0 610,635	\$	795,684 0 333,334 0 0 0 1,129,018
NON-OPERATING REVENUE: TRANSFERS IN USE OF FUND BALANCE OTHER NON-REVENUES TOTAL NON-OPERATING	_	0 0 0	_	0 0 0	_	0 343,990 0 343,990	-	0 255,413 0 255,413
TOTAL REVENUE	\$	684,556	\$	774,727	\$	954,625	\$	1,384,431

EXPENDITURE	Actual FY20/21		tual 21/22	Approved FY 22/23	Final FY 23/24	
OPERATING EXPENDITURES: PERSONAL SERVICES OPERATING EXPENSES CAPITAL OUTLAY DEBT SERVICE TOTAL OPERATING	\$	0 0 0 0	\$ 0 0 0 0	\$ 0 592,739 361,886 0 954,625	\$	0 38,900 1,345,531 0 1,384,431
NON-OPERATING: OPERATING TRANSFERS OUT OTHER NON-OPERATING RESERVES TOTAL NON-OPERATING		0 0 0	 0 0 0	 0 0 0	-	0 0 0
TOTAL EXPENDITURES	\$	0	\$ 0	\$ 954,625	\$	1,384,431

# **CHILDREN'S TRUST GRANT FUND (061)**

REVENUE	Actual FY20/21	Actual FY 21/22	Approved FY 22/23	Final FY 23/24
OPERATING REVENUE: TAXES PERMITS, FEES & ASSESSMENTS INTERGOVT REVENUE CHARGES FOR SERVICES FINES & FORFEITURES MISC REVENUE	\$ 0 113,451 15,072 0	·	\$ 0 0 0 0	\$ 0 0 0 0
TOTAL OPERATING NON-OPERATING REVENUE: TRANSFERS IN USE OF FUND BALANCE OTHER NON-REVENUES TOTAL NON-OPERATING	128,523 0 0 0 0	87,665 0 0 0	0 0 0 0	0 0 0 0
TOTAL REVENUE	\$ 128,523	\$ 87,665	\$ 0	\$ 0

EXPENDITURE		Actual Y20/21		Actual FY 21/22		Approved FY 22/23		Final FY 23/24
OPERATING EXPENDITURES: PERSONAL SERVICES OPERATING EXPENSES CAPITAL OUTLAY DEBT SERVICE TOTAL OPERATING	\$	0 128,524 0 0 128,524	\$	0 86,665 0 0 86,665	\$	0 0 0 0	\$	0 0 0 0
NON-OPERATING: OPERATING TRANSFERS OUT OTHER NON-OPERATING RESERVES TOTAL NON-OPERATING	_	0 0 0	_	0 0 0		0 0 0		0 0 0
TOTAL EXPENDITURES	\$	128,524	\$	86,665	\$	0	\$	0

# **DEBT SERVICE FUND (070)**

REVENUE	Actual FY20/21		Actual FY 21/22		Approved FY 22/23	Final FY 23/24		
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		89	 124	_	0		0	
TOTAL OPERATING		89	124		0		0	
NON-OPERATING REVENUE:								
TRANSFERS IN		857,416	827,957		809,977		807,572	
USE OF FUND BALANCE		0	0		(7,760)		(7,298)	
OTHER NON-REVENUES		0	0		0		0	
TOTAL NON-OPERATING		857,416	827,957		802,217		800,274	
TOTAL REVENUE	\$	857,505	\$ 828,081	\$	802,217	\$	800,274	

EXPENDITURE	Actual Y20/21		Actual FY 21/22	The second secon		Final FY 23/24	
OPERATING EXPENDITURES: PERSONAL SERVICES OPERATING EXPENSES CAPITAL OUTLAY DEBT SERVICE TOTAL OPERATING	\$ 0 0 0 856,326 856,326	\$	0 0 0 647,741 647,741	\$	0 0 0 802,217 802,217	\$	0 0 0 800,274 800,274
NON-OPERATING: OPERATING TRANSFERS OUT OTHER NON-OPERATING RESERVES TOTAL NON-OPERATING	 0 0 0	l	0 0 0	-	0 0 0	-	0 0 0
TOTAL EXPENDITURES	\$ 856,326	\$	647,741	\$	802,217	\$	800,274

# **DONATION FUND (167)**

REVENUE	Actu FY20/		tual 21/22	Approved FY 22/23		Final FY 23/24	
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		11	 20		0	_	0
TOTAL OPERATING		11	20		0		0
NON-OPERATING REVENUE:							
TRANSFERS IN		0	0		0		0
USE OF FUND BALANCE		0	0		19,161		4,914
OTHER NON-REVENUES		0	0		0		0
TOTAL NON-OPERATING		0	 0		19,161		4,914
TOTAL REVENUE	\$	11	\$ 20	\$	19,161	\$	4,914

EXPENDITURE	Actual FY20/21		Actual Approved FY 21/22 FY 22/23			Final FY 23/24	
OPERATING EXPENDITURES: PERSONAL SERVICES OPERATING EXPENSES CAPITAL OUTLAY DEBT SERVICE TOTAL OPERATING	\$ 0 2,024 0 0 2,024	\$	0 0 0 0	\$	0 19,161 0 0 19,161	\$	0 4,914 0 0 4,914
NON-OPERATING: OPERATING TRANSFERS OUT OTHER NON-OPERATING RESERVES TOTAL NON-OPERATING	0 0 0	l	0 0 0	-	0 0 0	-	0 0 0
TOTAL EXPENDITURES	\$ 2,024	\$	0	\$	19,161	\$	4,914

# **COMMUNITY REDEVELOPMENT AGENCY - CRA FUND (310)**

REVENUE	Actual FY20/21		Actual FY 21/22		Approved FY 22/23		Final FY 23/24	
OPERATING REVENUE:								
TAXES	\$	0	\$	0	\$	0	\$	0
PERMITS, FEES & ASSESSMENTS		0		0		0		0
INTERGOVT REVENUE		282,740		290,770		324,236		339,630
CHARGES FOR SERVICES		0		0		0		0
FINES & FORFEITURES		0		0		0		0
MISC REVENUE		12,909		27,003		18,300	_	32,000
TOTAL OPERATING		295,649	_	317,773	_	342,536	_	371,630
NON-OPERATING REVENUE:								
TRANSFERS IN		191,106		199,238		225,031		264,454
USE OF FUND BALANCE		0		0		661,311		192,738
OTHER NON-REVENUES		0		0		0		0
TOTAL NON-OPERATING	_	191,106		199,238	_	886,342		457,192
TOTAL REVENUE	\$	486,755	\$	517,011	\$	1,228,878	\$	828,822

EXPENDITURE	Actual Actual FY20/21 FY 21/22				Approved FY 22/23	Final FY 23/24		
OPERATING EXPENDITURES: PERSONAL SERVICES OPERATING EXPENSES CAPITAL OUTLAY GRANTS AND AIDS DEBT SERVICE TOTAL OPERATING	\$	77,839 217,111 0 99,280 394,230	\$	86,118 283,328 190,563 13,287 99,279 672,575	\$	122,597 323,417 638,584 25,000 99,280 1,208,878	\$	126,713 395,234 261,875 25,000 0 808,822
NON-OPERATING: OPERATING TRANSFERS OUT OTHER NON-OPERATING RESERVES TOTAL NON-OPERATING	_	0 0 0	-	0 0 0 0	_	0 0 20,000 20,000	-	0 0 20,000 20,000
TOTAL EXPENDITURES	\$	394,230	\$	672,575	\$	1,228,878	\$	828,822

### **SAN FELASCO CONSERVATION CORRIDOR FUND (313)**

REVENUE	Actual FY 20/21	Actual FY 21/22	Approved FY 22/23	Final FY 23/24
OPERATING REVENUE:				
TAXES	\$ (	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	(	0	0	0
INTERGOVT REVENUE	(	0	0	0
CHARGES FOR SERVICES	(	0	0	0
FINES & FORFEITURES	(	0	0	0
MISC REVENUE		2	0	0
TOTAL OPERATING	2	2	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	(	0	0	0
USE OF FUND BALANCE	(	0	1,657	1,700
OTHER NON-REVENUES	(	0	0	0
TOTAL NON-OPERATING		0	1,657	1,700
TOTAL REVENUE	\$ 2	\$ 2	\$ 1,657	\$ 1,700

EXPENDITURE	Actual FY 20/21		Actual FY 21/22		Approved FY 22/23	Final FY 23/24
OPERATING EXPENDITURES: PERSONAL SERVICES OPERATING EXPENSES CAPITAL OUTLAY DEBT SERVICE TOTAL OPERATING	\$	0	\$	0 2,186 0 0 2,186	\$ 0 1,657 0 0 1,657	\$ 0 0 0 0
NON-OPERATING: OPERATING TRANSFERS OUT OTHER NON-OPERATING RESERVES TOTAL NON-OPERATING		0	_	0 0 0	0 0 0	1,700 0 0 1,700
TOTAL EXPENDITURES	\$	)	\$	2,186	\$ 1,657	\$ 1,700

# **HERITAGE OAKS IMPROVEMENTS FUND (319)**

REVENUE	Actua FY20/2		Actual FY 21/22		 roved 2/23	Final FY 23/24		
OPERATING REVENUE: TAXES PERMITS, FEES & ASSESSMENTS INTERGOVT REVENUE CHARGES FOR SERVICES FINES & FORFEITURES MISC REVENUE TOTAL OPERATING	\$	0 0 0 0	\$	0 0 0 0 0	\$ 0 0 0 0	\$	0 0 0 0	
NON-OPERATING REVENUE: TRANSFERS IN USE OF FUND BALANCE OTHER NON-REVENUES TOTAL NON-OPERATING		0 0 0		0 0 0	0 4,326 0 4,326	_	0 4,326 0 4,326	
TOTAL REVENUE	\$	0	\$	0	\$ 4,326	\$	4,326	

EXPENDITURE	Actual FY20/21	Actual FY 21/22	• • • • • • • • • • • • • • • • • • • •	
OPERATING EXPENDITURES: PERSONAL SERVICES OPERATING EXPENSES CAPITAL OUTLAY DEBT SERVICE TOTAL OPERATING	\$ 00 00 00	\$ 0 0 0 0	\$ 0 4,326 0 0 4,326	\$ 0 4,326 0 0 4,326
NON-OPERATING: OPERATING TRANSFERS OUT OTHER NON-OPERATING RESERVES TOTAL NON-OPERATING		0 0 0	0 0 0	0 0 0
TOTAL EXPENDITURES	\$ 0	\$ 0	\$ 4,326	\$ 4,326

# **CDBG-NEIGHBORHOOD REVITALIZATION FUND (322)**

REVENUE	Actu FY20/	-		Actual FY 21/22		Approved FY 22/23		Final FY 23/24
OPERATING REVENUE: TAXES PERMITS, FEES & ASSESSMENTS INTERGOVT REVENUE CHARGES FOR SERVICES FINES & FORFEITURES MISC REVENUE	\$	0 0	\$	0 0 13,245 0 0	\$	0 0 680,035 0 0	\$	0 0 673,315 0 0
TOTAL OPERATING	-	0	-	13,245	_	680,035	-	673,315
NON-OPERATING REVENUE: TRANSFERS IN USE OF FUND BALANCE OTHER NON-REVENUES TOTAL NON-OPERATING		0 0 0	_	221,614 0 0 221,614	_	0 221,614 0 221,614	_	0 221,614 0 221,614
TOTAL REVENUE	\$	0	\$	234,859	\$	901,649	\$	894,929

EXPENDITURE	Actua FY20/			Actual FY 21/22	approved FY 22/23		Final FY 23/24
OPERATING EXPENDITURES: TRANSPORTATION PERSONAL SERVICES OPERATING EXPENSES CAPITAL OUTLAY DEBT SERVICE TOTAL OPERATING	\$	0 0 0 0	\$	0 19,965 0 0 19,965	\$ 0 36,087 865,562 0 901,649	\$	0 0 894,929 0 894,929
NON-OPERATING: OPERATING TRANSFERS OUT OTHER NON-OPERATING RESERVES TOTAL NON-OPERATING		0 0 0	_	0 0 0	0 0 0	-	0 0 0 0
TOTAL EXPENDITURES	\$	0	\$	19,965	\$ 901,649	\$	894,929

# **MILL CREEK SINK FUND (323)**

REVENUE	Actual Y20/21	Actual FY 21/22	 roved 22/23		Final FY 23/24
OPERATING REVENUE:					
TAXES	\$ 0	\$ 0	\$ 0	\$	0
PERMITS, FEES & ASSESSMENTS	0	0	0		0
INTERGOVT REVENUE	419,057	907,736	0		0
CHARGES FOR SERVICES	0	0	0		0
FINES & FORFEITURES	0	0	0		0
MISC REVENUE	 0	0	 0	_	0
TOTAL OPERATING	 419,057	 907,736	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	\$ 419,057	\$ 907,736	\$ 0	\$	0

EXPENDITURE		Actual Y20/21		Actual FY 21/22		Approved FY 22/23	Final FY 23/24
OPERATING EXPENDITURES: PERSONAL SERVICES OPERATING EXPENSES CAPITAL OUTLAY DEBT SERVICE TOTAL OPERATING	\$	0 0 438,080 0 438,080	\$	0 0 888,713 0 888,713	\$	0 0 0 0	\$ 0 0 0 0
NON-OPERATING: OPERATING TRANSFERS OUT OTHER NON-OPERATING RESERVES TOTAL NON-OPERATING	_	0 0 0	l	0 0 0	l	0 0 0	0 0 0
TOTAL EXPENDITURES	\$	438,080	\$	888,713	\$	0	\$ 0

### **FLORIDA JOB GROWTH GRANT FUND (324)**

REVENUE	Actual FY20/21	Actual FY 21/22	Approved FY 22/23	Final FY 23/24
OPERATING REVENUE: TAXES PERMITS, FEES & ASSESSMENTS INTERGOVT REVENUE CHARGES FOR SERVICES FINES & FORFEITURES MISC REVENUE TOTAL OPERATING	\$ 0 777,883 0 0 0 777,883	0 0 0	\$ 0 0 0 0 0 0	\$ 0 0 0 0 0 0
NON-OPERATING REVENUE: TRANSFERS IN USE OF FUND BALANCE OTHER NON-REVENUES TOTAL NON-OPERATING		0 0 0	0 0 0	0 0 0
TOTAL REVENUE	\$ 777,883	\$ 0	\$ 0	\$ 0

EXPENDITURE	ctual '20/21	Act FY 2	ual 1/22	Appro FY 22			Final FY 23/24
OPERATING EXPENDITURES: PERSONAL SERVICES OPERATING EXPENSES CAPITAL OUTLAY DEBT SERVICE TOTAL OPERATING	\$ 0 0 3,000 0 3,000	\$	0 0 0 0	\$	0 0 0 0	\$	0 0 0 0
NON-OPERATING: OPERATING TRANSFERS OUT OTHER NON-OPERATING RESERVES TOTAL NON-OPERATING	 0 0 0		0 0 0		0 0 0	_	0 0 0
TOTAL EXPENDITURES	\$ 3,000	\$	0	\$	0	\$	0

# **CDBG ECONOMIC DEVELOPMENT FUND (325)**

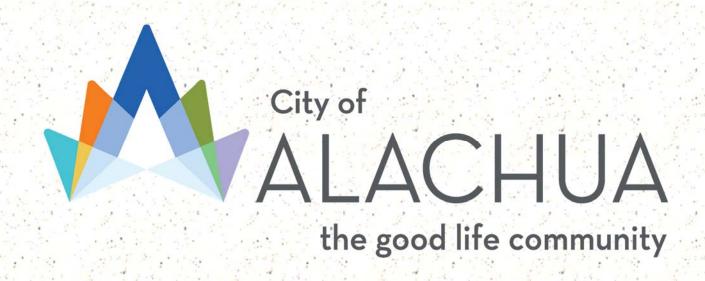
REVENUE	Actual FY20/21	Actual FY 21/22	Approved FY 22/23	Final FY 23/24
OPERATING REVENUE: TAXES PERMITS, FEES & ASSESSMENTS INTERGOVT REVENUE CHARGES FOR SERVICES FINES & FORFEITURES MISC REVENUE	\$ 0 0 10,797 0 0	0 0 0	\$ 0 0 0 0 0	\$ 0 0 0 0
TOTAL OPERATING NON-OPERATING REVENUE: TRANSFERS IN USE OF FUND BALANCE OTHER NON-REVENUES TOTAL NON-OPERATING	0 0 0	3,600 0 0 0	0 0 0 0	0 0 0 0
TOTAL REVENUE	\$ 10,797	\$ 3,600	\$ 0	\$ 0

EXPENDITURE		Actual Y20/21	ctual 21/22	 roved 22/23		Final FY 23/24
OPERATING EXPENDITURES: PERSONAL SERVICES OPERATING EXPENSES CAPITAL OUTLAY DEBT SERVICE TOTAL OPERATING	\$	0 10,797 0 0 10,797	\$ 0 0 0 0	\$ 0 0 0 0	\$	0 0 0 0
NON-OPERATING: OPERATING TRANSFERS OUT OTHER NON-OPERATING RESERVES TOTAL NON-OPERATING	_	0 0 0	 0 0 0	 0 0 0	_	0 0 0
TOTAL EXPENDITURES	\$	10,797	\$ 0	\$ 0	\$	0

# **INTERNAL SERVICE FUND (700)**

REVENUE		Actual FY20/21		Actual FY 21/22		Approved FY 22/23		Final FY 23/24
OPERATING REVENUE: TAXES PERMITS, FEES & ASSESSMENTS INTERGOVT REVENUE CHARGES FOR SERVICES FINES & FORFEITURES MISC REVENUE TOTAL OPERATING	\$	0 495 0 2,084,697 0 5,352 2,090,544	\$	0 660 0 3,002,434 0 1,556 3,004,650	\$	0 0 0 0 0 700 700	\$	0 0 0 0 0
NON-OPERATING REVENUE: TRANSFERS IN USE OF FUND BALANCE OTHER NON-REVENUES TOTAL NON-OPERATING	_	0 0 0	_	0 0 0	_	3,717,271 135,690 0 3,852,961	-	4,019,078 395,678 0 4,414,756
TOTAL REVENUE	Ş	2,090,544	\$	3,004,650	Ş	3,853,661	\$	4,414,756

EXPENDITURE	ı	Actual FY20/21		Actual FY 21/22	Approved FY 22/23			Final FY 23/24
OPERATING EXPENDITURES: PERSONAL SERVICES OPERATING EXPENSES CAPITAL OUTLAY DEBT SERVICE TOTAL OPERATING	\$	1,742,881 753,779 0 139,847 2,636,507	\$	1,869,874 721,173 0 140,797 2,731,844	\$	2,548,577 867,487 16,000 281,597 3,713,661	\$	2,815,632 998,210 180,000 280,914 4,274,756
NON-OPERATING: OPERATING TRANSFERS OUT OTHER NON-OPERATING RESERVES TOTAL NON-OPERATING	_	0 (86,439) 0 (86,439)	_	0 149,588 0 149,588		0 0 140,000 140,000	_	0 0 140,000 140,000
TOTAL EXPENDITURES	\$	2,550,068	\$	2,881,432	\$	3,853,661	\$	4,414,756



# 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.

	FY 21	FY 22	FY 23	FY 24
EXPENDITURES	Actual	Actual	Approved	Final
<u>City Commission</u>				
Personal Services	105,794	115,211	130,429	128,672
Operating Expenditures	30,643	27,725	25,878	28,418
Capital Outlay	0	0	0	0
Grants & Aids	0	0	0	0
Totals	136,437	142,936	156,307	157,090
Grand Total	136,437	142,936	156,307	157,090

FUNDING SOURCES	FY 21 Actual	FY 22 Actual	FY 23 Approved	FY 24 Final
General Fund	136,437	142,936	156,307	157,090
Grand Total	136,437	142,936	156,307	157,090

#### **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.

	FY 21	FY 22	FY 23	FY 24
EXPENDITURES	Actual	Actual	Approved	Final
City Manager				
Personal Services	582,124	323,676	641,826	692,242
Operating Expenditures	24,127	103,892	47,332	53,551
Capital Outlay	0	32,261	0	0
Grants and Aids	0	0	0	0
Non-Operating Expenditures	0	0	0	0
Totals	606,251	459,829	689,158	745,793
Deputy City Clerk				
Personal Services	149,315	144,592	152,453	169,477
Operating Expenditures	50,079	40,475	71,626	75,865
Capital Outlay	6,508	0	0	0
Grants and Aids	0	0	0	0
Non-Operating Expenditures	0	0	0	0
Totals	205,902	185,067	224,079	245,342
Grand Total	812,153	644,896	913,237	991,135

FUNDING SOURCES	FY 21 Actual	FY 22 Actual	FY 23 Approved	FY 24 Final
General Fund	812,153	644,896	913,237	991,135
Grand Total	812,153	644,896	913,237	991,135

#### **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.

	FY 21	FY 22	FY 23	FY 24
EXPENDITURES	Actual	Actual	Approved	Final
City Attorney				
Personal Services	0	0	0	0
Operating Expenditures	233,861	146,341	174,060	232,063
Capital Outlay	0	0	0	0
Totals	233,861	146,341	174,060	232,063
Grand Total	233,861	146,341	174,060	232,063

FUNDING SOURCES	FY 21 Actual	FY 22 Actual	FY 23 Approved	FY 24 Final
General Fund	233,861	146,341	174,060	232,063
Grand Total	233,861	146,341	174,060	232,063

#### **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 assessment.

	FY 21	FY 22	FY 23	FY 24
EXPENDITURES	Actual	Actual	Approved	Final
Personal Services	189,291	283,255	302,140	330,363
Operating Expenditures	50,343	58,565	69,478	74,201
Capital Outlay	0	0	0	0
Grants & Aids	0	0	0	0
Totals	239,634	341,820	371,618	404,564
Grand Total	239,634	341,820	371,618	404,564

	FY 21	FY 22	FY 23	FY 24
FUNDING SOURCES	Actual	Actual	Approved	Final
General Fund	239,634	301,647	329,533	358,321
Internal Service Fund	0	40,173	42,085	46,243
Grand Total	239,634	341,820	371,618	404,564

#### 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.

		FY 21	FY 22	FY 23	FY 24
EXPENDITURES		Actual	Actual	Approved	Final
Finance and Accounting					
Personal Services		526,464	543,433	588,308	633,777
Operating Expenditures		79,141	73,098	98,433	113,228
Capital Outlay	L	0	0	0	0
	Totals	605,605	616,531	686,741	747,005
<u>Grants</u>					
Personal Services		0	0	0	0
Operating Expenditures		1,064	762	55,500	55,000
Capital Outlay	l.	0	0	0	0
	Totals	1,064	762	55,500	55,000
Utility Billing					
Personal Services		273,043	306,727	362,837	408,514
Operating Expenditures		135,688	118,036	154,120	157,274
Capital Outlay	l.	0	0	0	0
	Totals	408,731	424,763	516,957	565,788
<u>Utility Operations</u>					
Personal Services		322,577	344,991	357,571	364,212
Operating Expenditures		33,474	37,215	55,436	90,723
Capital Outlay		0	0	0	0
	Totals	356,051	382,206	413,007	454,935
<u>Facilities Maintenance</u>					
Personal Services		483,681	522,790	386,335	693,048
Operating Expenditures		210,106	145,814	217,610	237,777
Capital Outlay	Į.	502,584	87,394	77,276	200,000
	Totals	1,196,371	755,998	681,221	1,130,825

# **FINANCE AND ADMINISTRATIVE SERVICES**

	FY 21	FY 22	FY 23	FY 24
EXPENDITURES	Actual	Actual	Approved	Final
Information Technology				
Personal Services	211,209	225,455	243,579	266,991
Operating Expenditures	112,557	224,905	122,133	131,393
Capital Outlay	259,021	0	125,000	125,000
Total	s 582,787	450,360	490,712	523,384
Grand Tota	3,150,609	2,630,620	2,844,138	3,476,937

	FY 21	FY 22	FY 23	FY 24
FUNDING SOURCES	Actual	Actual	Approved	Final
General Fund	2,317,133	1,748,030	1,874,516	2,417,109
Internal Service	833,476	882,590	969,622	1,059,828
Grand Total	3,150,609	2,630,620	2,844,138	3,476,937

# 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.

		FY 21	FY 22	FY 23	FY 24
EXPENDITURES		Actual	Actual	Approved	Final
Planning and Zoning					
Personal Services		479,204	520,883	599,724	612,349
Operating Expenditures		70,197	91,970	113,152	120,987
Capital Outlay		0	0	0	20,000
	Totals	549,401	612,853	712,876	753,336
<u>Building</u>					
Personal Services		196,469	180,627	229,248	303,857
Operating Expenditures		28,603	24,152	44,155	73,187
Capital Outlay		0	0	35,000	53,000
	Totals	225,072	204,779	308,403	430,044
<u>Beautification</u>					
Operating Expenditures		18,693	19,398	23,000	23,000
	Totals	18,693	19,398	23,000	23,000
Tree Bank					
Operating Expenditures		12,805	11,900	201,400	201,511
Capital Outlay		0	0	0	0
	Totals	12,805	11,900	201,400	201,511
	<b>Grand Total</b>	805,971	848,930	1,245,679	1,407,891

FUNDING SOURCES	FY 21	FY 22	FY 23	FY 24
	Actual	Actual	Approved	Final
General Fund	793,166	837,030	1,044,279	1,206,380
Special Revenue	12,805	11,900	201,400	201,511
Grand Total	805,971	848,930	1,245,679	1,407,891

#### **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.

		FY 21	FY 22	FY 23	FY 24
EXPENDITURES		Actual	Actual	Approved	Final
Compliance & Risk Management					
Personal Services		354,356	306,702	327,691	458,910
Operating Expenditures		24,952	11,223	44,576	51,763
Capital Outlay		0	0	0	0
	Totals	379,308	317,925	372,267	510,673
	<b>Grand Total</b>	379,308	317,925	372,267	510,673

FUNDING SOURCES	FY 21	FY 22	FY 23	FY 24
	Actual	Actual	Approved	Final
General Fund	344,203	317,624	372,267	510,673
Internal Service Fund	35,105	301	0	0
Grand Total	379,308	317,925	372,267	510,673

# **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.

		FY 21	FY 22	FY 23	FY 24
EXPENDITURES		Actual	Actual	Approved	Final
Recreation and Culture					
Personal Services		491,139	516,391	754,424	681,058
Operating Expenditures		644,844	657,700	708,638	678,186
Capital Outlay		50,861	59,710	0	20,000
Non-Operating		0	0	0	0
Т	otals	1,186,844	1,233,801	1,463,062	1,379,244
Recreation Donations					
Operating Expenditures		1,000	0	18,832	4,914
Capital Outlay		0	0	0	0
Т	otals	1,000	0	18,832	4,914
San Falassa Consequation Corridor					
San Felasco Conservation Corridor Operating Expenditures		0	2,186	1,657	0
Non-Operating		0	2,186	0	1,700
	otals	0	2,186	1,657	1,700
'	Otais	O	2,180	1,037	1,700
Youth Volleyball					
Operating Expenditures		1,024	0	0	0
Non-Operating		0	0	0	0
Т	otals	1,024	0	0	0
<b>Community Center Donations</b>					
Operating Expenditures		0	0	329	0
Capital Outlay		0	0	0	0
Т	otals	0	0	329	0

# **RECREATION AND CULTURE**

		FY 21	FY 22	FY 23	FY 24
EXPENDITURES		Actual	Actual	Approved	Final
Children's Trust Grant					
Operating Expenditures		128,524	86,665	0	0
Capital Outlay	_	0	0	0	0
	Totals	128,524	86,665	0	0
Wild Spaces Public Places					
Operating Expenditures		0	0	592,739	38,900
Capital Outlay		0	0	361,886	1,345,531
	Totals	0	0	954,625	1,384,431
	_				
Grand	d Total	1,317,392	1,322,652	2,438,505	2,770,289

	FY 21	FY 22	FY 23	FY 24
FUNDING SOURCES	Actual	Actual	Approved	Final
General Fund	1,186,844	1,233,801	1,463,062	1,379,244
Special Revenue	130,548	86,665	973,786	1,389,345
Capital Project	0	2,186	1,657	1,700
Grand Total	1,317,392	1,322,652	2,438,505	2,770,289

## **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.

	FY 21	FY 22	FY 23	FY 24
EXPENDITURES	Actual	Actual	Approved	Final
Patrol & Administration				
Personal Services	2,608,986	2,866,544	3,105,810	3,468,017
Operating Expenditures	506,812	801,857	776,113	703,177
Capital Outlay	108,015	144,222	342,730	352,000
Non-Operating	0	0	0	0
Tota	ls 3,223,813	3,812,623	4,224,653	4,523,194
<u>Communications</u>				
Personal Services	372,864	312,172	399,628	448,039
Operating Expenditures	34,458	15,729	20,987	22,969
Capital Outlay	82,560	0	0	0
Non-Operating	0	0	0	0
Tota	ls 489,882	327,901	420,615	471,008
School Crossing Guard				
Personal Services	0	0	0	0
Operating Expenditures	19,926	15,052	29,000	29,000
Capital Outlay	0	0	0	0
Non-Operating	0	0	0	0
Tota	ls 19,926	15,052	29,000	29,000
Explorer Program - GF				
Operating Expenditures	21	0	2,000	2,000
Tota	ls 21	0	2,000	2,000
Explorer Post 537				
Personal Services	0	0	0	0
Operating Expenditures	0	0	5,000	5,000
Capital Outlay	0	0	0	0
Tota	ls 0	0	5,000	5,000

# **POLICE DEPARTMENT**

		FY 21	FY 22	FY 23	FY 24
EXPENDITURES		Actual	Actual	Approved	Final
Reserve Program					
Operating Expenditures		1,251	0	3,000	3,000
Capital Outlay		0	0	0	0
	Totals	1,251	0	3,000	3,000
Additional Court Costs					
Operating Expenditures		2,090	0	15,000	13,000
Capital Outlay		0	0	0	0
	Totals	2,090	0	15,000	13,000
Gran	nd Total	3,736,983	4,155,576	4,699,268	5,046,202

FUNDING SOURCES	FY 21	FY 22	FY 23	FY 24
	Actual	Actual	Approved	Final
General Fund	3,734,893	4,155,576	4,679,268	5,028,202
Special Revenue	2,090	0	20,000	18,000
Grand Total	,	4,155,576	4,699,268	5,046,202

#### **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.

		FY 21	FY 22	FY 23	FY 24
EXPENDITURES		Actual	Actual	Approved	Final
Electric Utility					
Personal Services		945,714	1,039,085	1,427,905	1,521,242
Operating Expenditures		2,011,554	2,559,559	874,174	947,457
Capital Outlay		0	0	2,738,070	3,648,445
Purchased Power Costs		8,275,054	11,670,097	16,882,500	8,905,000
Debt Service		0	0	0	0
Non-Operating		1,968,486	2,091,186	3,391,913	6,329,888
	Totals	13,200,808	17,359,927	25,314,562	21,352,032
Water Utility					
Personal Services		245,896	213,201	211,243	344,663
Operating Expenditures		1,445,194	1,777,265	594,004	499,358
Capital Outlay		0	0	4,823,925	7,787,481
Debt Service		67,449	60,929	164,220	165,684
Non-Operating		(4,050)	6,395	1,671,395	1,526,681
	Totals	1,754,489	2,057,790	7,464,787	10,323,867
Wastewater Utility					
Personal Services		460,556	490,901	473,084	569,210
Operating Expenditures		1,984,717	2,127,102	843,292	1,132,183
Capital Outlay		0	0	1,618,083	2,882,294
Debt Service		244,555	231,217	621,564	623,028
Non-Operating		50,925	74,330	828,463	1,044,134
	Totals	2,740,753	2,923,550	4,384,486	6,250,849
Public Works					
Personal Services		385,225	436,973	656,463	717,544
Operating Expenditures		299,348	262,996	346,599	408,045
Capital Outlay		235,746	24,004	631,936	2,354,500
	Totals	920,319	723,973	1,634,998	3,480,089
Solid Waste Disposal					
Operating Expenditures		709,241	722,178	1,079,066	1,111,762
Non-Operating		950	11,815	0	0
	Totals	710,191	733,993	1,079,066	1,111,762
Mosquito Control					
Personal Services		1,619	4,568	7,773	12,124
Operating Expenditures		42,237	44,302	41,208	41,618
Capital Outlay		0	0	0	0
Non-Operating		(3)	545	50,500	80,000
	Totals	43,853	49,415	99,481	133,742
<b>Utility Administration</b>					
Personal Services		653,971	671,645	1,092,545	1,274,438
Operating Expenditures		309,295	367,032	290,588	333,800
Capital Outlay		0	0	0	0
Non-Operating		(86,439)	149,588	0	0
	Totals	876,827	1,188,265	1,383,133	1,608,238

# **PUBLIC SERVICES**

		FY 21	FY 22	FY 23	FY 24
EXPENDITURES		Actual	Actual	Approved	Final
Water Collection and Distribution					
Personal Services		335,261	368,386	533,978	550,711
Operating Expenditures		246,398	172,884	331,112	380,276
Capital Outlay		0	0	16,000	70,000
	Totals	581,659	541,270	881,090	1,000,987
Warehouse Operations					
Personal Services		59,449	68,118	127,406	137,116
Operating Expenditures		23,705	19,918	28,728	31,430
Capital Outlay	L	0	0	0	110,000
	Totals	83,154	88,036	156,134	278,546
TK Basin Special Assessment					
Operating Expenditures		17,253	17,467	23,800	14,000
Non-Operating		0	0	10,000	10,000
	Totals	17,253	17,467	33,800	24,000
CP - Heritage Oaks					
Operating Expenditures		0	0	4,326	4,326
Capital Outlay		0	0	0	0
	Totals	0	0	4,326	4,326
CP - CDBG Neighborhood Revitalization					
Operating Expenditures		0	19,965	36,087	0
Capital Outlay		0	0	865,562	894,929
	Totals	0	19,965	901,649	894,929
CP - Millcreek Sink					
Capital Outlay		438,080	888,713	0	0
	Totals	438,080	888,713	0	0
CP - FL Job Growth Grant					
Operating Expenditures		0	0	0	0
Capital Outlay	L	3,000	0	0	0
	Totals	3,000	0	0	0
CP - CDBG Economic Development					
Operating Expenditures		10,797	0	0	0
Capital Outlay		0	0	0	0
	Totals	10,797	0	0	0
Gi	rand Total	21,381,183	26,592,364	43,337,512	46,463,367

# **PUBLIC SERVICES**

	FY 21	FY 22	FY 23	FY 24
FUNDING SOURCES	Actual	Actual	Approved	Final
General Fund	1,630,510	1,457,966	2,714,064	4,591,851
Special Revenue	17,253	17,467	33,800	24,000
Enterprise	17,739,903	22,390,682	37,263,316	38,060,490
Internal Service	1,541,640	1,817,571	2,420,357	2,887,771
Capital Projects	451,877	908,678	905,975	899,255
Trust & Agency	0	0	0	0
Grand Total	21,381,183	26,592,364	43,337,512	46,463,367

# **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.

	FY 21	FY 22	FY 23	FY 24
EXPENDITURES	Actual	Actual	Approved	Final
Debt Service-L/T Gen. Government				
Debt Service	856,326	647,741	802,217	800,274
Non-Operating	0	0	0	0
Totals	856,326	647,741	802,217	800,274
Debt Service-L/T Internal Service Fund				
Debt Service	139,847	140,797	281,597	280,914
Non-Operating	0	0	0	0
Totals	139,847	140,797	281,597	280,914
Grand Total	996,173	788,538	1,083,814	1,081,188

FUNDING SOURCES	FY 21	FY 22	FY 23	FY 24
	Actual	Actual	Approved	Final
General Government - Debt Service	856,326	647,741	802,217	800,274
Internal Service Fund	139,847	140,797	281,597	280,914
Grand Total	996,173	788,538	1,083,814	1,081,188

## **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 21 Actual	FY 22 Actual	FY 23 Approved	FY 24 Final
EA ENDITORES	710100.	7100001	7.66.000	
Downtown CRA				
Personal Services	77,839	86,118	122,597	126,713
Operating Expenditures	217,111	283,328	323,417	395,234
Capital Outlay	0	190,563	638,584	261,875
Debt Service	99,280	99,279	99,280	0
Grants and Aids	0	13,287	25,000	25,000
Non-Operating	0	0	20,000	20,000
Totals	394,230	672,575	1,228,878	828,822
Grand Total	394,230	672,575	1,228,878	828,822

FUNDING SOURCES	FY 21 Actual	FY 22 Actual	FY 23 Approved	FY 24 Final
Special Revenue	394,230	672,575	1,228,878	828,822
Grand Total	394,230	672,575	1,228,878	828,822

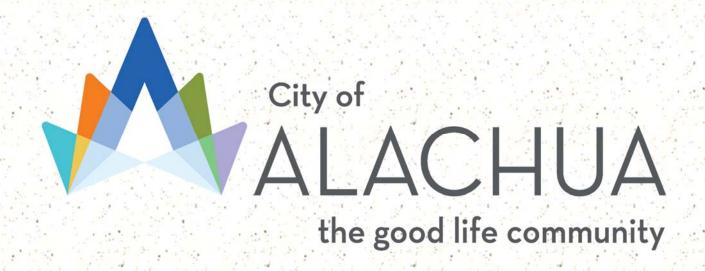
#### **SPECIAL EXPENSE**

#### **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.

		FY 21	FY 22	FY 23	FY 24
EXPENDITURES		Actual	Actual	Approved	Final
Special Expense-General Gov't					
Personal Services		1,934	3,025	14,074	14,074
Operating Expenditures		194,495	104,614	108,050	133,050
Capital Outlay		71,074	23,379	0	8,000
Grants and Aids		62,527	37,644	297,438	291,501
Non-Operating		976,881	1,252,302	1,235,008	1,272,026
	Totals	1,306,911	1,420,964	1,654,570	1,718,651
Infrastructure Surtax					
Operating Expenditures		0	0	0	0
Capital Outlay		0	0	0	1,504,147
	Totals	0	0	0	1,504,147
Special Expense-ISF Contingency					
Non-Operating		0	0	140,000	140,000
	Totals	0	0	140,000	140,000
	<b>Grand Total</b>	1,306,911	1,420,964	1,794,570	3,362,798

	FY 21	FY 22	FY 23	FY 24
FUNDING SOURCES	Actual	Actual	Approved	Final
		_	_	_
General Fund	1,306,911	1,420,964	1,654,570	1,718,651
Special Revenue	0	0	0	1,504,147
Internal Service	0	0	140,000	140,000
Grand Total	1,306,911	1,420,964	1,794,570	3,362,798



# 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.

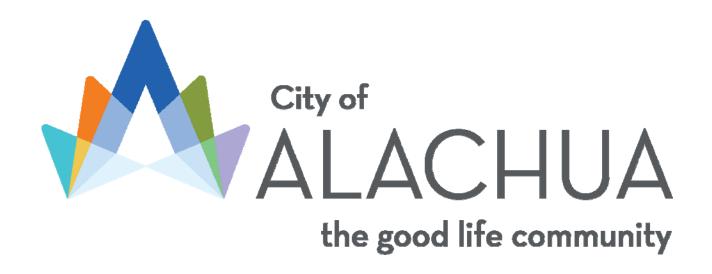
TRIM is an acronym for Truth In Millage Law. See the definition for TRUTH IN MILLAGE LAW.

**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 2023-2024 FINAL BUDGET



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