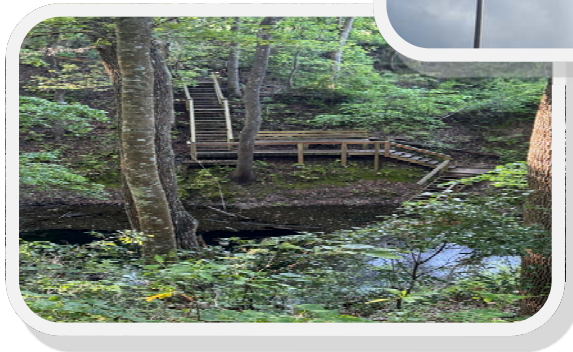
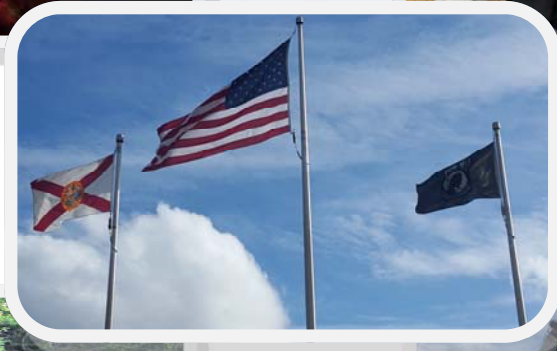




City of
ALACHUA

the good life community



FISCAL YEAR 2024-2025

FINAL BUDGET

CITY OF ALACHUA

PREPARED BY:

THE CITY OF ALACHUA FINANCE AND ADMINISTRATIVE SERVICES DEPARTMENT

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Stephanie L. Herlong	Utility Billing Manager
Gardhy M. Saint-Vil	IT Manager
Benjamin T. Love	Facilities Maintenance Manager
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Tyler S. Williams	Accounting Manager
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Sandra E. Heath	Customer Service Representative
Helen R. Benjamin	Receptionist
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Gavin W. Shiskin	Facilities Maintenance Worker
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Angelica M. Lugo	Facilities Custodial Worker
Torry L. Davis	Meter Technician Crew Foreman
James E. Porter	Meter Technician
Leroy M. Williams	Meter Technician
Logan T. Minnix	Meter Technician

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Tara L. Malone, Human Resources Director
Damon J. Messina, Recreation and Culture Director
Jesse J. Sandusky, Chief of Police
Grafton B. Wilson, Compliance and Risk Management Director
Kathy Winburn, Planning and Community Development Director

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

CITY OF ALACHUA GOVERNMENT

GENERAL INFORMATION

The City of Alachua is geographically located in North Central Florida. The City's boundaries encompass 36.5 square miles. The most current estimate of the City's population is 11,296.

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 2024-2025. 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 2024-2025 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 NW 142nd Terrace
Alachua, Florida 32615

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City of
ALACHUA
the good life community

SECTION 1
BUDGET
MESSAGE

City Manager's Fiscal Year 2024-2025 Budget Message



Honorable Mayor and Members of the City Commission,

It is my pleasure to present you with the Fiscal Year 2025 (FY 2025) tentative budget.

This tentative budget plan represents strong collaboration, thoughtful consideration, and some challenging decisions, with the goal of supporting our community in the year ahead. Most of all, the tentative budget centers the needs of the many who call Alachua (*The Good Life Community*), home.

The development of the tentative budget is one of the most important and challenging responsibilities of the City Manager, as well as being one of our most significant policy documents. It demonstrates our organization's commitment to our Commission's Strategic Plan, as well as serves 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.

The tentative budget totals \$64,729,871, and \$19,294,571 for the General Fund, a 3.8% increase above the prior fiscal year (adopted). This increase is also attributed mostly due to rising operating costs, additional positions, an effort to provide an increasingly

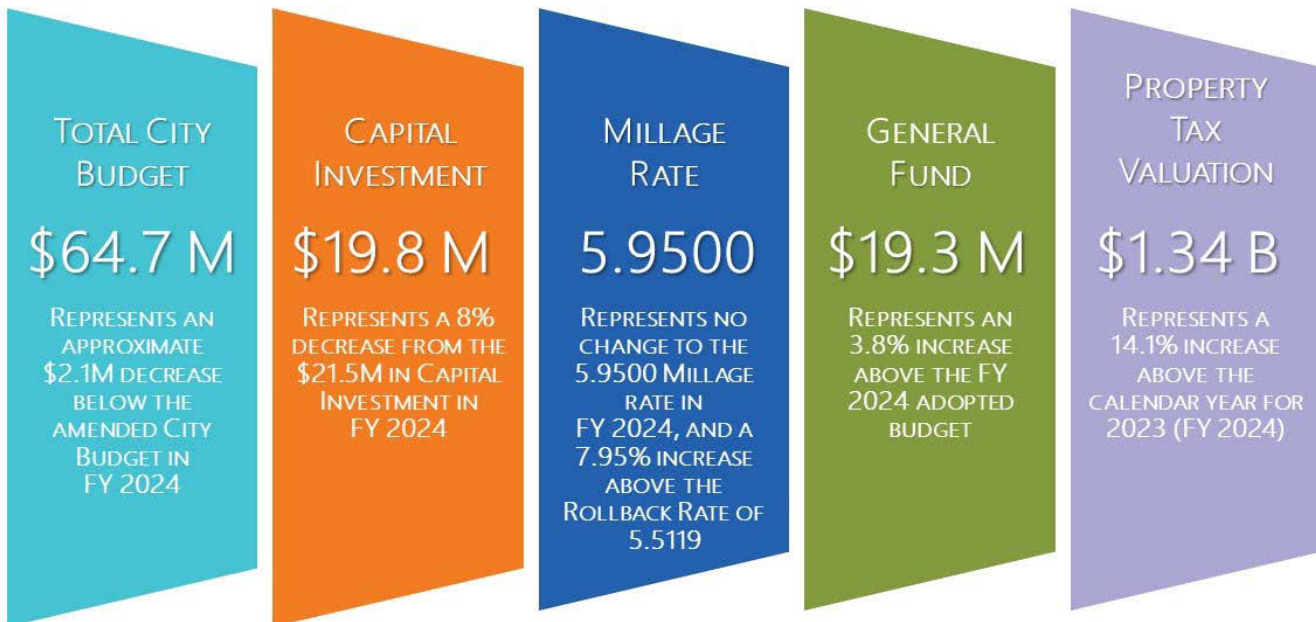
competitive presence within our workforce region and the increase and sustainability in the level of services.

The City's overall ad valorem revenues increased by 10.1%.

AT-A-GLANCE BUDGET

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

AT-A-GLANCE BUDGET FOR FY 2025



The tentative FY 2025 budget has also been assembled to consider all of the City's stakeholders' input and focus.

The City continues to benefit from a strong and vibrant economic foundation. Despite ongoing inflation constraints, the 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

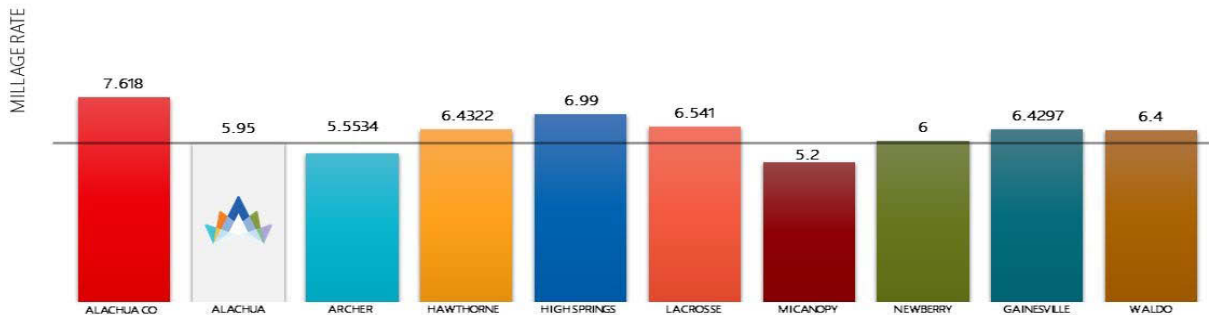
construction with several others occupying the official planning process. This is a positive sign for the City, which has focused on enhancing diversified housing options for the community.

Moreover, non-residential development also continues to thrive in Alachua, particularly retail, light manufacturing and other emerging technology companies. The City's recent investments in water and wastewater infrastructure expansion along the US 441 corridor continue to pay dividends, as these industries expand and locate in Alachua.

The City is again primed to experience strong growth in the year ahead. In fact, the tentative budget for FY 2025 is balanced with no increase in the millage rate of 5.9500 mills.

With the current and tentative rate of 5.9500, the City would have the third-lowest tentative millage rate (see graph below) among the County and our municipal peers.

Proposed County & Municipalities' Millage Rates FY 2025



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 the delivery and maintenance of those services.

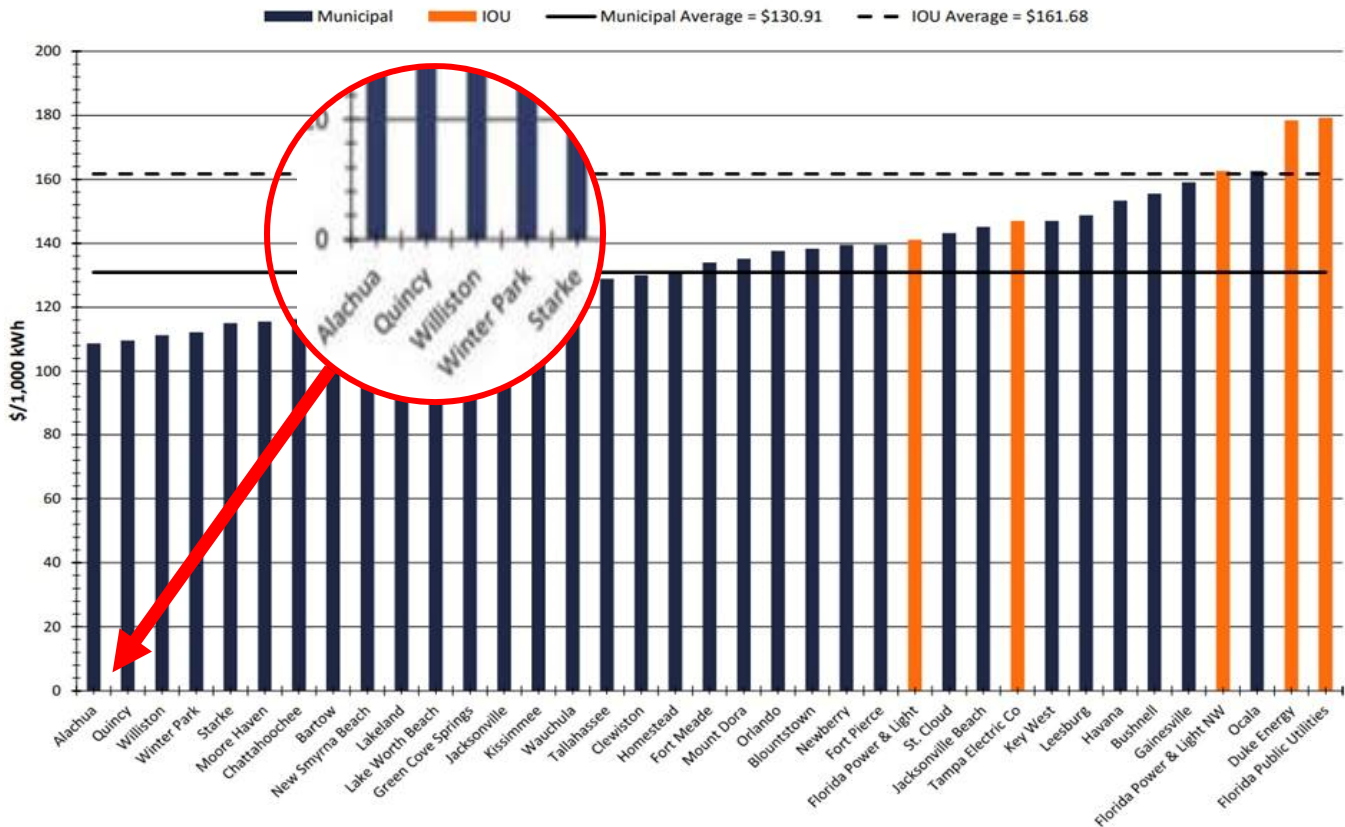
The water and wastewater budgets have been developed with a 7% and 5% rate increase, respectively. These increases take the annual Florida Public Service Commission Rate Index (3.24% for FY 2025), into consideration, and to keep pace with rising costs and maintenance of operating infrastructure. The tentative budget also includes a 7% and 5% rate increase in water and wastewater for Capital Facility Charges, respectively. This insulates current utility customers from the burden of new

development, and supports the long-standing vision of the Commission that “development should pay its own way.”

I am excited, however, to report that despite having the lowest electric rates in the state between 2023-2024 (see graph below), the FY 2025 tentative budget – once again – does not include an increase in electric rates.



1,000 kWh Residential Bill Comparison: February 2023 - January 2024
Municipals & IOUs, Lowest to Highest



The FY 2025 tentative budget in its entirety is too extensive to present in this Budget Message, so I have taken the liberty of highlighting some of the key areas below:

- **INFRASTRUCTURE GROWTH, DIVERSIFICATION AND SUSTAINABILITY**
- **PUBLIC SAFETY**
- **RECREATION AND CULTURE ENHANCEMENT**

INFRASTRUCTURE GROWTH, DIVERSIFICATION AND SUSTAINABILITY

As we work to create a thriving and sustainable community, investing in infrastructure has been a mainstay of our forward-thinking Commission. Infrastructure investments today serve to provide smart growth opportunity, efficient and reliable utilities, well-maintained roadways, 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, completed water quality improvements to Mill Creek Sink and is nearing completion of 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.

Since the addition of the Legacy Substation and the most-recent bulk power agreements, City of Alachua electric customers have benefited greatly from the decisions made during that time, as evidenced by the lowest electric rates in the state.

However, with current vs. future costs, supply chain issues and future capacity needs in mind, I am recommending the purchase of a new substation power transformer for the Legacy Substation. To give some historical context, the only substation power transformer that was installed in the Legacy Substation (built and energized in 2020) was purchased in 2012 under similar, future-planning circumstances.

The FY 2025 tentative budget also includes funding to begin the process of replacing the City's primary Lift Station due to its age (originally installed in 1976) and vulnerability potential. This project will include an immense amount of coordination to maintain and prevent disruption to the City's wastewater collection service, but also will ensure continued services for years, if not decades, to come.



Lift Station #1, the City's Primary Lift Station, was originally installed in 1976.

The FY 2025 tentative budget also includes funding for an engineering study to analyze potential enhancements to the City's Wastewater Treatment Facility to address the growing impacts on existing concurrency levels, as well as precautionary improvements to process low-level industrial waste.

Chapter 163.3180 of the Florida Statutes requires a local government to monitor concurrency levels for sanitary sewer, potable water, solid waste and drainage of public facilities.

The Community Facilities Element in the City's Comprehensive Plan states that if the existing demand and reserved capacity of the committed use of the City's wastewater facility reaches 85% of the permitted design capacity, no further development orders for projects without reserved capacity will be issued until additional capacity becomes available or funds to increase facility capacity are committed in accordance with a development agreement.

The permitted capacity of the City's wastewater treatment plant is currently 1,500,000 gallons per day, and is operating at just 764,000 gallons per day (51%) capacity. However, when considering existing flows, added with the reserved capacities, the total is 1,199,759 gallons per day; which is 79.98% of the plant's capacity. In order to properly address the demand of future development, it is necessary to prepare for capacity expansion of the wastewater system.



Aerial view of the City's Wastewater Treatment plant.

Additionally, the tentative budget includes ongoing funding 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 preventative and sustainable approach to stewardship and growth.

KEY BUDGET ALLOCATIONS:

- Primary Lift Station (#1) Replacement - \$2 million
- Substation Power Transformer - \$1.25 million

- *Road Resurfacing - \$300,000*
- *Engineering Study for Wastewater Treatment Facility - \$290,000*

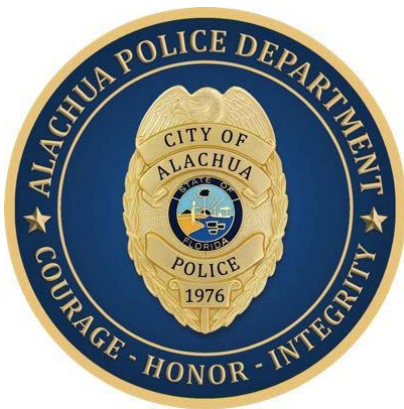
PUBLIC SAFETY

The benefits of the budget enhancement salary increases the Commission approved for FY 2024 have already produced substantial results for the Alachua Police Department, reducing critically low staffing and turnover.

In the last year, APD has filled open positions with eight (8) full-time and one (1) part-time officers and three (3) academy recruits, and has experienced the loss of one (1) officer within the agency since that time.

Simply put, the Commission's commitment to recruiting and retaining (new and experienced) officers is has been critical in ensuring ongoing, adequate police protection for our community.

The FY 2025 tentative budget includes funding for an additional two (2) more officers to address two factors facing our City. The first is to adequately police a fast-growing community with a population of 11,000-plus, and second, to address the demand for increased cost of overtime placed on the police department.



As residential and commercial growth continues to rise, policing a community that spans approximately 36.5-square miles requires the necessary tools to maintain public safety. For years, “critical staffing” for the agency required three officers and a sergeant to be on-duty at all times. With previous staffing numbers, any callouts or vacations for officers resulted in other officers covering shifts at an exponential overtime rate. As staffing numbers have risen over the past year, the need for overtime has slightly decreased, but with more and more demand for special duty (events, special detail, etc.), this strategy aims to further that trend.

The tentative FY 2025 budget not only includes funding for two (2) officers, but will also allow a change in mindset to staffing that will enable overtime to be reduced, significantly saving the City without compromising public safety. The “critical staffing” will remain at three officers and a sergeant, but four officers and a sergeant will be scheduled for each shift. Potential single callouts or vacation on any shift would still be able to meet “critical staffing” without requiring an overtime officer having to cover. The cost of the extra regular-time shift officer compared to the cost of an overtime officer will decrease overtime and produce significant net savings to the City.

The tentative budget proposes funding for newer, more advanced and cost-saving software and hardware for our state-accredited police department. The cost of software updates, storage and management (especially pertaining to real-time policing methods and evidence keeping) is a necessary expense in today's world. The tentative FY 2025 budget proposes a transition to Axon fleet in-car and body-worn cameras and evidence management system. This new Axon system is an advanced, forward-thinking approach to our current system, providing industry-leading support, integration and training opportunities, as well as significantly reducing the workload burden on City IT personnel and resource costs.

Additionally, the Axon system also incorporates new Taser equipment that includes precision-targeted probes and substantial cartridge replacement savings.

The addition of the new officers (and staffing mindset) and Axon is a continuation of our commitment to innovation that further bolsters the safety and security of Alachua's residents, business owners and visitors.



KEY BUDGET ALLOCATIONS:

- *Axon Fleet, In-Car, Body-Worn Cameras; Evidence Room and Taser - \$210,615*
- *Two (2) additional APD officers - \$183,000*

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, creating 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 a comprehensive recreation and cultural offering. In addition to a robust recreation program that includes an array of sports (baseball, basketball, soccer, softball, volleyball, etc.), the City also regularly hosts multi-cultural events including the Fourth of July Celebration (the largest City-organized event), Martin Luther King, Jr. Day Celebration, ballets, concerts, summer camp, senior activities, trips and other community gatherings.

The tentative budget includes the investment of County Infrastructure Surtax funding for the design, engineering and construction of a new, state-of-the art Cleather Hatchcock, Sr. Community and Culture Center. The use and needs of the current building – which was donated as a pre-owned modular building to the City approximately 20 years ago – have outgrown the structure.



The conceptual plan for this multipurpose center will explore the integration of a courtyard, meeting rooms and common gathering areas, featuring an array of displays highlighting Alachua's history, present and future.

Long-term plans for the new building would include various senior and community activities, healthcare opportunities, as well as a destination for citizens and visitors to learn about Alachua's rich, cultural and economic development history.

The tentative budget also includes funding for the expansion and renovation of Legacy Park and the Hal Brady Recreation Complex, respectively.

KEY BUDGET ALLOCATIONS:

- *Design, engineering and construction of Cleather Hathcock, Sr. Community and Culture Center - \$1.5 million**
- *Redesign and renovation of HBRC Skate Park - \$200,000***
- *Expansion of Legacy Park Disc Golf Course - \$50,000***
- *Expansion/enhancements of HBRC World Series Field - \$50,000***

****Items budgeted from Alachua County Infrastructure surtax funds***

*****Items budgeted from Alachua County Wild Spaces Public Places surtax funds***

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 have only served to fortify our commitment to ensure that the citizens of the City of Alachua receive the level of service they have come to expect and rely upon.

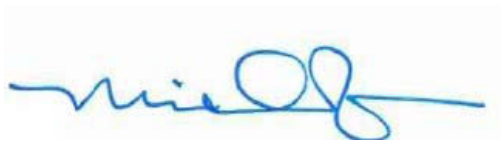
The City Commission has provided a clear vision that has been the compass by which the tentative FY 2025 budget has been developed.

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.

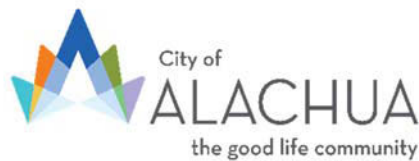
In spite of all the growth and success we have experienced in the past, we will not rest on our laurels, and I truly believe the best is yet to come for The Good Life Community.

Hence, it is my honor and privilege to submit to you this tentative FY 2025 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 small equipment purchases. Capital expenditures include vehicles, heavy equipment, 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 2024 with the department directors. Parameters 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 2024. 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 2024. This includes public hearings with the City Commission to discuss the operating budget and the capital improvement program budget.

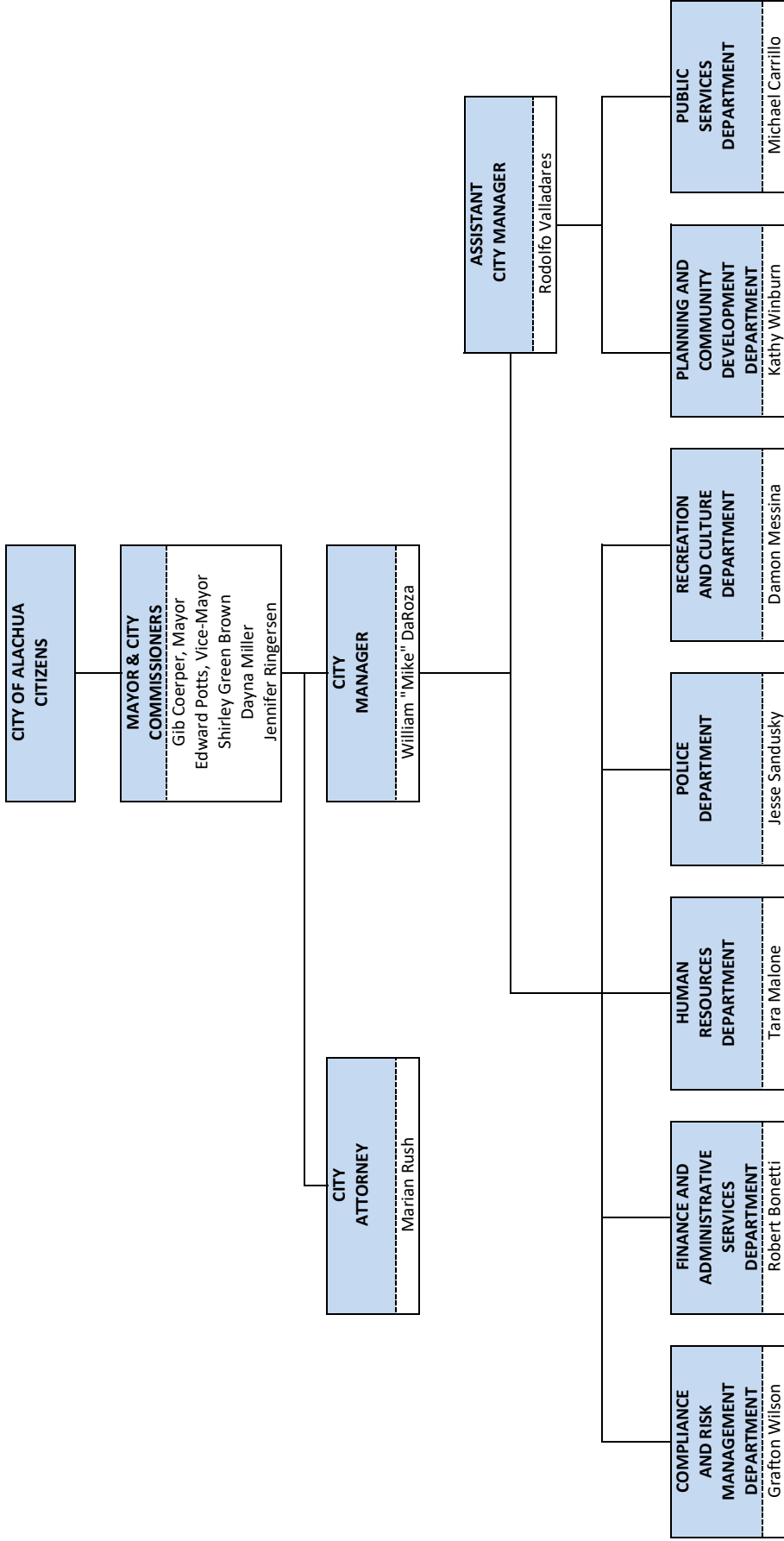
The proposed millage rate for FY 2024-2025 was established on July 22, 2024. The tentative millage rate was used by the Property Appraiser to prepare Truth-in-Millage or “TRIM” notices distributed in mid-August. TRIM notices advise County taxpayers of how tax rates proposed by all local taxing authorities, 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 9, 2024. After hearing public testimony, the City Commission adopted the tentative millage rate and the FY 2024-2025 Tentative Budget. The second public hearing will be held on September 23, 2024. The hearing will be advertised by a published notice along with a published millage rate and a breakdown of the FY 2024-2025 Final Budget. Like the first public hearing, the City Commission will hear public testimony prior to adopting the final millage rate and the FY 2024-2025 Final Budget.

BUDGET PROCESS HIGHLIGHTS

Preparation	April 10	Budget Kickoff meeting held.
	May 28	Budgetary submissions deadline for Departments.
Review	May-July	Submitted budgets are reviewed by the Finance and Administrative Services Department, City Manager with Department Directors to develop the proposed budget.
	June 1	Preliminary property tax roll information received from Property Appraiser's Office.
	June 11	Strategic Initiative Planning Retreat with City Commission and the public.
	July 1	Official preliminary taxable values are provided by Property Appraiser's Office.
Adoption	July-Aug	Workshops are held with the City Commission on the Operating and Capital Improvement Budgets, the tentative millage rate is set and budget issues are discussed.
	August 12 and 26	City Manager presents proposed budgets to the City Commission.
	September 9	First Public Hearing to Adopt the Tentative Millage Rate for the 2024 Tax Roll Year and the FY 2024-2025 Tentative Budget (required by State law).
	September 23	Second Public Hearing to Adopt Final Millage Rate for the 2023 Tax Roll Year and the FY 2024-2025 Final Budget (required by State law).

CITY OF ALACHUA GOVERNMENT





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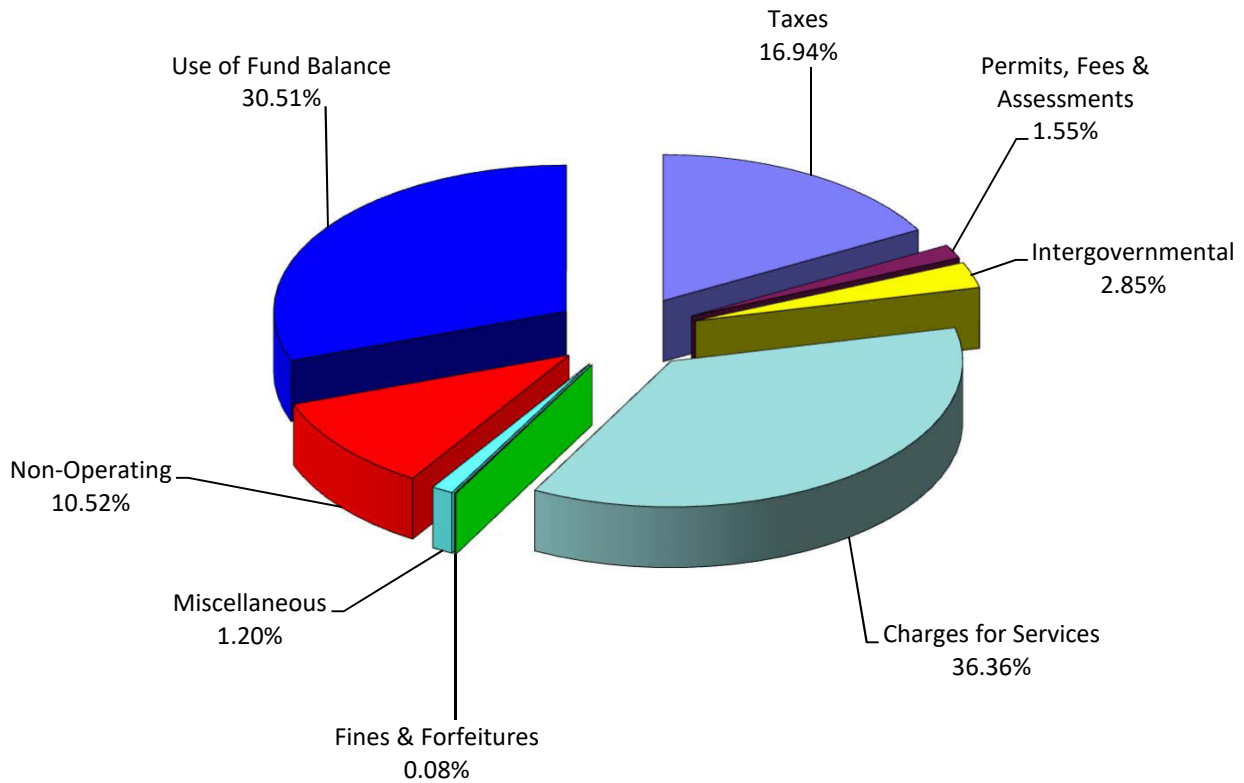
BUDGET SOURCES AND USES

Sources	FY 22 Actual	FY 23 Actual	FY 24 Approved	FY 25 Final
Use of Fund Balance	\$0	\$0	\$13,376,108	\$20,550,262
Revenue:				
Ad Valorem Taxes	5,079,268	5,585,088	6,929,631	7,667,200
Other Taxes	3,122,670	3,722,433	3,690,393	3,742,453
Permits, Fees & Assessments	1,006,502	1,058,643	1,046,800	1,044,800
Intergovernmental Revenue	2,836,503	1,995,643	8,119,786	1,919,154
Charges for Services	28,053,959	25,628,281	24,201,837	24,493,490
Fines and Forfeitures	56,253	48,080	45,000	51,900
Miscellaneous Revenue	933,756	2,931,321	677,200	806,350
Total Revenue	41,088,911	40,969,489	44,710,647	39,725,347
Transfers-In	3,248,809	3,035,007	9,829,429	8,171,479
Other Non-Revenues	0	496,177	0	0
Less Undercollection	0	0	(1,183,165)	(1,083,375)
	3,248,809	3,531,184	8,646,264	7,088,104
TOTAL SOURCES	\$44,337,720	\$44,500,673	\$66,733,019	\$67,363,713

USES	FY 22 Actual	FY 23 Actual	FY 24 Approved	FY 25 Final
Operating Budget				
Personnel Services	\$10,895,469	\$11,948,965	\$14,927,361	\$16,127,054
Operating Expenses	22,863,366	20,016,619	17,557,626	17,702,018
Capital Outlay	1,450,247	1,458,489	21,637,202	22,090,290
Total Operating Budget	35,209,082	33,424,073	54,122,189	55,919,362
Grants & Aids	50,931	63,513	316,501	309,000
Debt Service	1,179,963	1,311,091	1,869,900	1,868,872
Transfers to Other Funds	3,248,809	3,035,007	9,829,429	8,171,479
Other Uses	337,352	478,759	0	0
Contingency	0	0	595,000	1,095,000
TOTAL USES	\$40,026,137	\$38,312,443	\$66,733,019	\$ 67,363,713

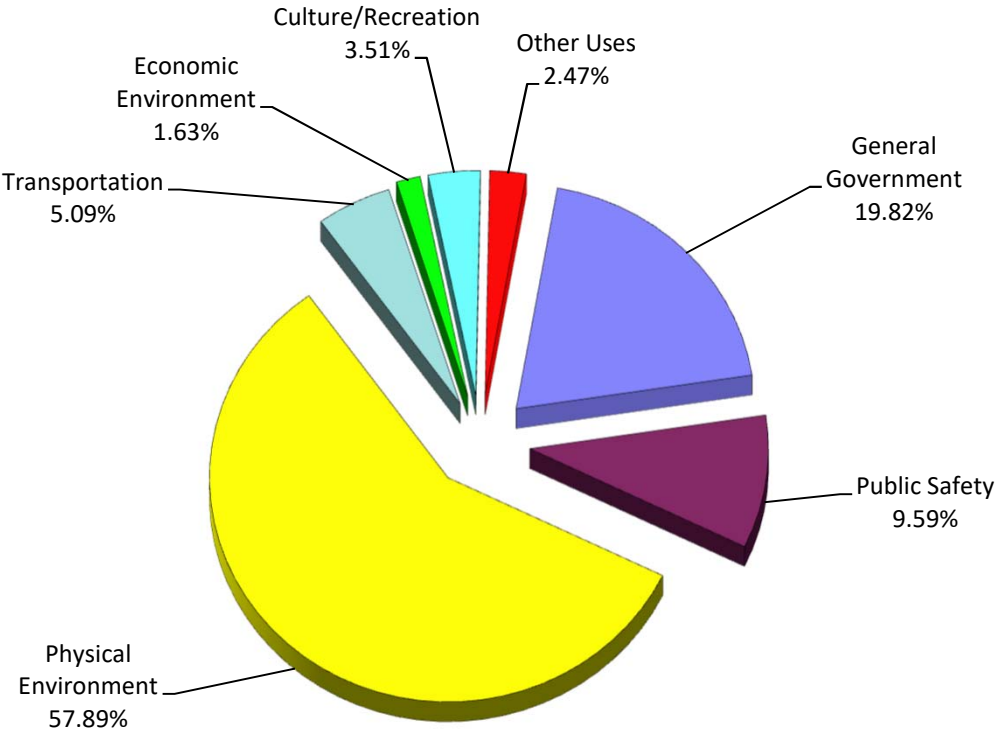
FY 2024-2025 BUDGET REVENUES BY SOURCE

Taxes	\$ 11,409,653
Permits, Fees & Assessments	1,044,800
Intergovernmental	1,919,154
Charges for Services	24,493,490
Fines & Forfeitures	51,900
Miscellaneous	806,350
Non-Operating	7,088,104
Use of Fund Balance	<u>20,550,262</u>
 TOTAL	 <u><u>\$ 67,363,713</u></u>



FY 2024-2025 BUDGET USES BY FUNCTION

General Government	\$ 13,351,798
Public Safety	6,460,720
Physical Environment	38,998,116
Transportation	3,426,503
Economic Environment	1,095,399
Culture/Recreation	2,367,503
Other Uses	<u>1,663,674</u>
TOTAL	<u>\$ 67,363,713</u>



FY 2024-2025 BUDGET BY FUNCTION - ALL FUNDS

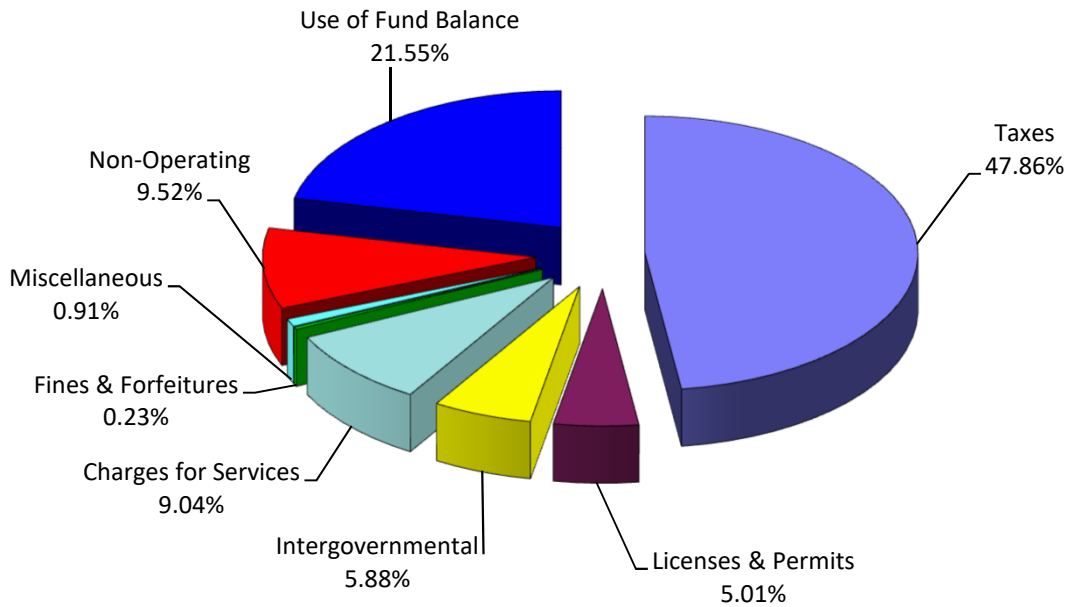
	FY 22 Actual	FY 23 Actual	FY 24 Approved	FY 25 Final
General Government				
Legislative	\$ 142,936	\$ 142,993	\$ 157,090	\$ 159,021
Executive	644,896	744,865	991,135	1,185,878
Financial & Administrative	3,255,440	2,735,042	3,659,141	3,584,656
Legal Counsel	146,341	192,863	232,063	321,059
Comprehensive Planning	962,076	980,974	1,488,520	1,684,899
Debt Service Payments	788,538	933,503	1,081,188	1,077,564
Other General Government	993,584	1,674,473	4,001,853	5,338,721
Subtotal	6,933,811	7,404,713	11,610,990	13,351,798
Public Safety				
Law Enforcement	4,155,576	4,482,420	5,046,202	5,950,490
Fire Services	0	0	0	0
Protective Inspections	204,779	322,578	430,044	510,230
Other Public Safety	0	0	0	0
Subtotal	4,360,355	4,804,998	5,476,246	6,460,720
Physical Environment				
Electric Utility Services	15,268,741	11,447,171	15,022,144	16,021,279
Water Utility Services	2,051,395	2,380,042	8,797,186	7,850,452
Garbage/Solid Waste Services	722,178	1,075,548	1,111,762	1,230,030
Sewer/Wastewater Services	2,849,220	3,108,515	5,206,715	5,361,540
Water Distribution/Collection Services	552,417	664,665	1,000,987	876,776
Flood Control/Stormwater Management	906,180	16,247	18,326	21,326
Mosquito Control	48,870	49,774	53,742	53,908
Subtotal	22,399,001	18,741,962	31,210,862	31,415,311
Transportation				
Transit Systems	0	0	0	0
Streets & Roads Facilities	743,938	1,289,195	4,375,018	3,426,503
Subtotal	743,938	1,289,195	4,375,018	3,426,503
Economic Environment				
Housing & Urban Development	0	0	0	0
Industry Development	7,644	9,480	58,063	54,000
Other Economic Environment	672,575	885,535	808,822	1,021,399
Subtotal	680,219	895,015	866,885	1,075,399
Human Services				
Health	0	0	0	0
Welfare	0	0	0	0
Other Human Services	86,665	79,111	0	0
Subtotal	86,665	79,111	0	0
Culture/Recreation				
Recreation and Culture	1,235,987	1,583,683	2,768,589	2,367,503
Subtotal	1,235,987	1,583,683	2,768,589	2,367,503

FY 2024-2025 BUDGET BY FUNCTION - ALL FUNDS

	FY 22 Actual	FY 23 Actual	FY 24 Approved	FY 25 Final
Courts				
Court-Related Services	0	0	0	0
Subtotal	0	0	0	0
Other Uses				
Interfund Transfers	3,248,809	3,035,007	9,829,429	8,171,479
Other Uses	337,352	478,759	0	0
Contingency	0	0	595,000	1,095,000
Subtotal	3,586,161	3,513,766	10,424,429	9,266,479
Grand Total	\$ 40,026,137	\$ 38,312,443	\$ 66,733,019	\$ 67,363,713

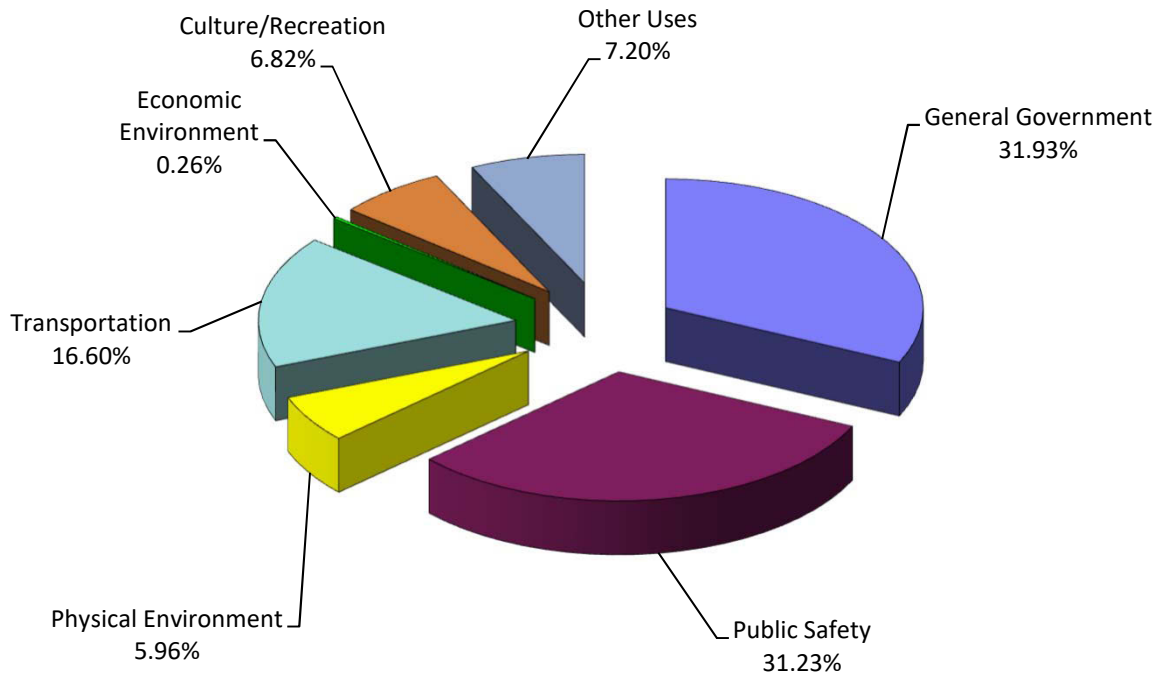
FY 2024-2025 BUDGET REVENUES BY SOURCE - GENERAL FUND

Taxes	\$ 9,882,225
Licenses & Permits	1,035,000
Intergovernmental	1,213,334
Charges for Services	1,866,202
Fines & Forfeitures	47,000
Miscellaneous	187,200
Non-Operating	1,966,088
Use of Fund Balance	<u>4,450,033</u>
TOTAL	<u><u>\$ 20,647,082</u></u>



FY 2024-2025 BUDGET USES BY FUNCTION - GENERAL FUND

General Government	\$ 6,593,466
Public Safety	6,447,405
Physical Environment	1,230,030
Transportation	3,426,503
Economic Environment	54,000
Culture/Recreation	1,408,092
Other Uses	1,487,586
TOTAL	<u>\$ 20,647,082</u>



BUDGET BY FUNCTION - GENERAL FUND

	FY 22 Actual	FY 23 Actual	FY 24 Approved	FY 25 Final
General Government				
Legislative	\$ 142,936	\$ 142,993	\$ 157,090	\$ 159,021
Executive	644,896	744,865	991,135	1,185,878
Financial & Administrative	1,674,938	983,491	1,160,326	1,229,351
Legal Counsel	146,341	192,863	232,063	321,059
Comprehensive Planning	949,875	972,041	1,287,009	1,334,455
Other General Government	535,757	1,243,721	2,003,666	2,363,702
Subtotal	4,094,743	4,279,974	5,831,289	6,593,466
Public Safety				
Law Enforcement	4,155,576	4,473,892	5,028,202	5,937,175
Protective Inspections	204,779	322,578	430,044	510,230
Fire Rescue Services	0	0	0	0
Subtotal	4,360,355	4,796,470	5,458,246	6,447,405
Physical Environment				
Garbage/Solid Waste Control Services	733,993	1,076,992	1,111,762	1,230,030
Subtotal	733,993	1,076,992	1,111,762	1,230,030
Transportation				
Streets & Roads Facilities	723,973	1,289,195	3,480,089	3,426,503
Subtotal	723,973	1,289,195	3,480,089	3,426,503
Economic Environment				
Employment Opportunity	0	0	0	0
Industry Development	7,644	9,480	58,063	54,000
Other Economic Development	0	0	0	0
Subtotal	7,644	9,480	58,063	54,000
Human Services				
Health	0	0	0	0
Other Human Services	0	0	0	0
Subtotal	0	0	0	0
Culture/Recreation				
Recreation and Culture	1,233,801	1,428,427	1,379,244	1,408,092
Subtotal	1,233,801	1,428,427	1,379,244	1,408,092
Courts				
Court-Related Services	0	0	0	0
Subtotal	0	0	0	0
Other Uses				
Interfund Transfers	1,248,809	1,035,007	1,072,026	1,087,586
Contingency	0	0	200,000	400,000
Other Non-Operating	3,493	0	0	0
Contribution to Fund Balance	0	0	0	0
Subtotal	1,252,302	1,035,007	1,272,026	1,487,586
Grand Total	\$ 12,406,811	\$ 13,915,545	\$ 18,590,719	\$ 20,647,082

FULL-TIME EQUIVALENT (FTE) POSITIONS SUMMARY

Department Name	Actual FY 21/22	Actual FY 22/23	Approved FY 23/24	Final FY 24/25
City Commission	5.00	5.00	5.00	5.00
City Manager (15)	7.00	7.00	7.00	8.00
Human Resources	3.00	3.00	3.00	3.00
Finance & Administrative Svcs. (1) (8) (11)	29.00	26.00	30.00	30.00
Planning & Community Development (2)(16)	9.00	10.00	10.00	7.00
Compliance & Risk Management (9)	3.00	3.00	4.00	4.00
Recreation & Culture (3) (10) (11)	8.00	12.00	10.00	10.00
Alachua Police-APD (4) (5) (17)	38.50	41.50	41.50	43.50
Public Services (6) (7) (12) (13) (14) (16) (18) (19) (20)	48.00	50.00	53.00	62.00
Personnel Totals	150.50	157.50	163.50	172.50

- (1) Finance & Administrative Services transfers maintenance positions to Recreation and Culture (3.0 FTE) for FY 23.
- (2) Planning & Community Development added a Planner position (1.0 FTE) for FY 23.
- (3) Recreation & Culture added two part-time Recreation Assistant positions (1.0 FTE) for FY 23.
- (4) APD added two Police Officer positions (2.0 FTE) added for FY 23.
- (5) APD added a Evidence Technician position (1.0 FTE) for FY 23.
- (6) Public Services added a warehouse Staff Assistant position (1.0 FTE) for FY 23.
- (7) Public Services added a Public Services Systems Coordinator (1.0 FTE) for FY 23.
- (8) Finance & Administrative Services added a new Facilities Maintenance Technician position (1.0 FTE) for FY 24.
- (9) Compliance & Risk Management added an Assistant Director position (1.0 FTE) for FY 24.
- (10) Recreation & Culture added two part-time Recreation Assistant positions (1.0 FTE) for FY 24.
- (11) Recreation & Culture maintenance positions reassigned to Finance & Administrative Services (3.0 FTE) for FY 24.
- (12) Public Services added a Project Manager position (1.0 FTE) for FY 24.
- (13) Public Services added a Water Plant Operator position (1.0 FTE) for FY 24.
- (14) Public Services added a Wastewater Treatment Apprentice position (1.0 FTE) for FY 24.
- (15) City Manager added an Executive Assistance (1.0 FTE) for FY 25.
- (16) Building Division moved from Planning & Community Development to Public Services (3.0 FTE) for FY 25.
- (17) APD added two Police Officer positions (2.0 FTE) added for FY 25.
- (18) Public Services added an additional Building Inspector (1.0 FTE) added for FY 25.
- (19) Public Services added a Foreman, two Linemen and a System Planner (4.0 FTE) to its Electric Division for FY 25.
- (20) Public Services added an Instrumentation and Control Technician (1.0 FTE) to Wastewater Division for FY25.

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 25, represents the useable, unrestricted cash balance position on September 30, 2025. 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 \$14.1 million.

A factor that should be reviewed when estimating the City's position on September 30, 2025, 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, 2025.

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 25 FINAL BUDGET FUND BALANCE SUMMARY

Fund Title	Estimated Beginning Fund Balance	Revenues/ Sources	Expenditures/ Uses	Estimated Ending Fund Balance
General Fund	\$ 10,792,056	\$ 16,197,049	\$ 20,647,082	\$ 6,342,023
Subtotal General Fund	10,792,056	16,197,049	20,647,082	6,342,023
Special Revenue Funds				
Additional Court Costs	7,582	5,000	9,000	3,582
Tree Bank Fund	347,444	3,000	350,444	0
Explorer Post 537 Fund	4,315	0	4,315	0
TK Basin Special Assessment Fund	21,673	10,050	27,000	4,723
Infrastructure Surtax Fund	1,272,000	1,111,047	2,383,047	0
Wild Spaces Public Places Fund	193,232	764,714	957,946	0
Donation Fund	1,465	0	1,465	0
Community Redevelopment Agency (CRA) Fund	677,918	693,416	1,041,399	329,935
Subtotal Special Revenue Funds	2,525,629	2,587,227	4,774,616	338,240
Debt Service Funds				
Debt Service Fund	733,272	796,657	797,657	732,272
Subtotal Debt Service Funds	733,272	796,657	797,657	732,272
Capital Projects Funds				
Heritage Oaks Fund	4,326	0	4,326	0
CDBG Neighborhood Revitalization Grant Fund	36,088	0	36,088	0
Subtotal Capital Projects Funds	40,414	0	40,414	0
Enterprise Funds				
Electric Utility Fund	8,893,715	16,195,061	21,852,984	3,235,792
Water Utility Fund	4,909,998	5,200,152	8,863,086	1,247,064
Wastewater Utility Fund	3,991,144	3,448,700	6,041,897	1,397,947
Mosquito Control Fund	178,024	65,425	102,017	141,432
Subtotal Enterprise Funds	17,972,881	24,909,338	36,859,984	6,022,235
Internal Service Funds				
Utility Administration & Operations Fund	2,565,807	2,323,180	4,243,960	645,027
Subtotal Internal Service Funds	2,565,807	2,323,180	4,243,960	645,027
Trust & Agency Funds	0	0	0	0
Subtotal Trust & Agency Funds	0	0	0	0
Total	\$ 34,630,059	\$ 46,813,451	\$ 67,363,713	\$ 14,079,797

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.

Each Utility Fund provides transfers into the Internal Services Fund (ISF) for the operations of the Utility Administration, Utility Operations, Utility Billing, Water Distribution & Collection, Warehouse Operation, Information Technology and Safety divisions. Also included in the transfer to the ISF, are funds from the Electric and Water Utility Funds provide for the payment of the Internal Services Fund portion of the Series 2016 debt payment.

Lastly, a transfer from the Community Redevelopment Block Grant Neighborhood Revitalization (CDBG-NR) Fund is being made to return unspent funds to the General Fund.

SUMMARY OF INTERFUND TRANSFERS FISCAL YEAR 2024-2025

TRANSFERS OUT	AMOUNT	TRANSFERS IN	AMOUNT
001 GENERAL FUND	\$ 1,087,586	070 DEBT SERVICE FUND	\$ 796,657
		310 CRA FUND	290,929
010 ELECTRIC UTILITY FUND	5,531,705	001 GENERAL FUND	2,000,000
		020 WATER UTILITY FUND	2,736,625
		700 INTERNAL SERVICE FUND	795,080
020 WATER UTILITY FUND	912,634	700 INTERNAL SERVICE FUND	912,634
030 WASTEWATER UTILITY FUND	580,357	700 INTERNAL SERVICE FUND	580,357
042 MOSQUITO CONTROL FUND	23,109	700 INTERNAL SERVICE FUND	23,109
322 CDBG-NR FUND	36,088	001 GENERAL FUND	36,088
TOTAL TRANSFERS	\$ <u>8,171,479</u>		\$ <u>8,171,479</u>



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City of
ALACHUA
the good life community

SECTION 3 FUND SUMMARIES

BASIS OF ACCOUNTING AND BUDGETING

Because the revenue and expenditure estimates contained in the Final Fiscal Year 2024-2025 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 25--\$67,363,713**

THE FUND STRUCTURE AND GOVERNMENTAL ACCOUNTING AND BUDGETING

The City of Alachua developed the revenue and expenditure estimates contained in the Final Fiscal Year 2024-2025 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 25--\$20,647,082**

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 25--\$797,657**

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 25--\$4,774,616**

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 25--\$40,414**

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 25--\$36,859,984**

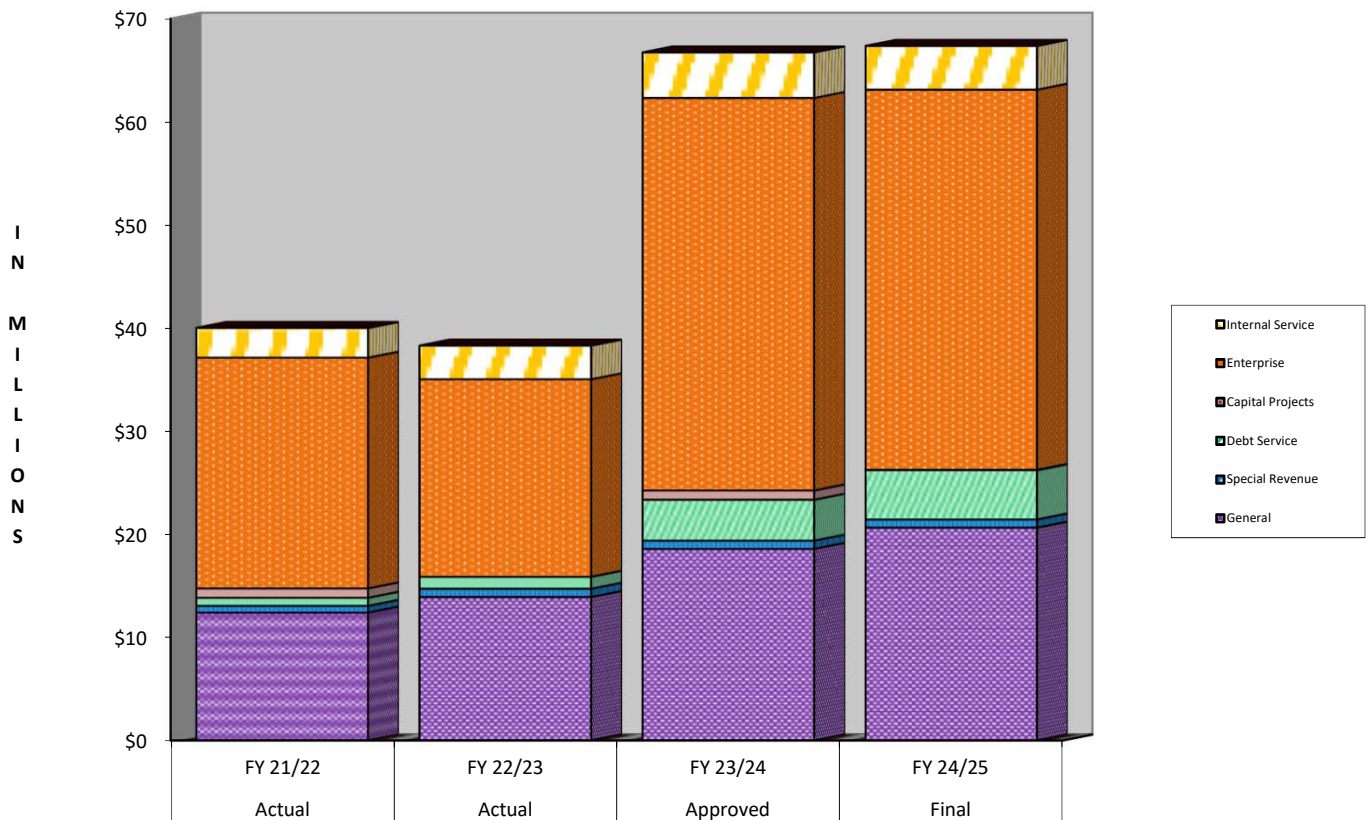
Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises in which the intent of the governing body is that all costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily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

Internal Service Funds: **FY 25--\$4,243,960**

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

	Actual FY 21/22	Actual FY 22/23	Approved FY 23/24	Final FY 24/25
General	\$ 12,406,811	\$ 13,915,545	\$ 18,590,719	\$ 20,647,082
Debt Service	647,741	802,216	800,274	797,657
Special Revenue	788,607	1,153,735	3,965,825	4,774,616
Capital Projects	910,864	-	900,955	40,414
Enterprise	22,390,682	19,180,786	38,060,490	36,859,984
Internal Service	2,881,432	3,260,161	4,414,756	4,243,960
Trust & Agency	-	-	-	-
Total	\$40,026,137	\$38,312,443	\$66,733,019	\$67,363,713



GENERAL FUND (001)

REVENUE	Actual FY21/22	Actual FY 22/23	Approved FY 23/24	Final FY 24/25
OPERATING REVENUE:				
TAXES	\$ 7,427,211	\$ 8,033,609	\$ 9,028,656	\$ 9,882,225
PERMITS, FEES & ASSESSMENTS	981,829	1,038,744	1,037,000	1,035,000
INTERGOVERNMENTAL REVENUE	1,228,830	1,240,653	1,211,795	1,213,334
CHARGES FOR SERVICES	1,586,129	1,837,924	1,824,066	1,866,202
FINES AND FORFEITURES	47,266	41,916	40,000	47,000
MISCELLANEOUS REVENUE	69,941	2,024,882	157,600	187,200
TOTAL OPERATING	<u>11,341,206</u>	<u>14,217,728</u>	<u>13,299,117</u>	<u>14,230,961</u>
NON-OPERATING REVENUE:				
OPERATING TRANSFERS IN	2,000,000	2,000,000	2,001,700	2,036,088
USE OF FUND BALANCE	0	0	3,359,902	4,450,033
OTHER NON-REVENUES	0	0	(70,000)	(70,000)
TOTAL NON-OPERATING	<u>2,000,000</u>	<u>2,000,000</u>	<u>5,291,602</u>	<u>6,416,121</u>
TOTAL REVENUE	\$ 13,341,206	\$ 16,217,728	\$ 18,590,719	\$ 20,647,082

EXPENDITURE	Actual FY21/22	Actual FY 22/23	Approved FY 23/24	Final FY 24/25
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 7,191,722	\$ 7,945,279	\$ 9,537,777	\$ 10,370,935
OPERATING EXPENSES	3,542,358	4,013,292	4,356,915	4,819,975
CAPITAL OUTLAY	370,970	871,043	3,132,500	3,684,586
DEBT SERVICE	0	0	0	0
GRANTS AND AIDS	37,644	49,480	291,501	284,000
TOTAL OPERATING	<u>11,142,694</u>	<u>12,879,094</u>	<u>17,318,693</u>	<u>19,159,496</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	1,248,809	1,035,007	1,072,026	1,087,586
RESERVE FOR CONTINGENCY	0	0	200,000	400,000
NON-OPERATING	15,308	1,444	0	0
CONTRIBUTION TO FUND BALANCE	0	0	0	0
TOTAL NON-OPERATING	<u>1,264,117</u>	<u>1,036,451</u>	<u>1,272,026</u>	<u>1,487,586</u>
TOTAL EXPENDITURES	\$ 12,406,811	\$ 13,915,545	\$ 18,590,719	\$ 20,647,082

ELECTRIC UTILITY FUND (010)

REVENUE	Actual FY21/22	Actual FY 22/23	Approved FY 23/24	Final FY 24/25
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	17,902,003	14,149,725	16,786,971	16,460,061
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	778,277	737,681	414,000	485,000
TOTAL OPERATING	18,680,280	14,887,406	17,200,971	16,945,061
NON-OPERATING REVENUE:				
USE OF FUND BALANCE	0	0	4,981,061	5,657,923
OTHER NON-REVENUES	0	100,540	(830,000)	(750,000)
TOTAL NON-OPERATING	0	100,540	4,151,061	4,907,923
TOTAL REVENUE	\$ 18,680,280	\$ 14,987,946	\$ 21,352,032	\$ 21,852,984

EXPENDITURE	Actual FY21/22	Actual FY 22/23	Approved FY 23/24	Final FY 24/25
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 1,039,085	\$ 1,149,627	\$ 1,521,242	\$ 1,911,783
OPERATING EXPENSES	14,229,656	10,283,510	9,852,457	9,335,013
CAPITAL OUTLAY	0	0	3,648,445	4,774,483
DEBT SERVICE	0	0	0	0
GRANTS AND AIDS	0	14,033	0	0
TOTAL OPERATING	15,268,741	11,447,170	15,022,144	16,021,279
NON-OPERATING:				
OPERATING TRANSFERS OUT	2,000,000	2,000,000	6,329,888	5,531,705
OTHER NON-OPERATING	91,186	171,020	0	0
RESERVES	0	0	0	300,000
TOTAL NON-OPERATING	2,091,186	2,171,020	6,329,888	5,831,705
TOTAL EXPENDITURES	\$ 17,359,927	\$ 13,618,190	\$ 21,352,032	\$ 21,852,984

WATER UTILITY FUND (020)

REVENUE	Actual FY21/22	Actual FY 22/23	Approved FY 23/24	Final FY 24/25
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	341,422	143,578	4,430,054	0
CHARGES FOR SERVICES	2,203,780	2,460,921	2,240,000	2,563,527
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	22,323	61,112	20,000	20,000
TOTAL OPERATING	2,567,525	2,665,611	6,690,054	2,583,527
NON-OPERATING REVENUE:				
OPERATING TRANSFERS IN	0	0	2,736,625	2,736,625
USE OF FUND BALANCE	0	0	1,010,188	3,662,934
OTHER NON-REVENUES	0	154,956	(113,000)	(120,000)
TOTAL NON-OPERATING	0	154,956	3,633,813	6,279,559
TOTAL REVENUE	\$ 2,567,525	\$ 2,820,567	\$ 10,323,867	\$ 8,863,086

EXPENDITURE	Actual FY21/22	Actual FY 22/23	Approved FY 23/24	Final FY 24/25
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 213,201	\$ 188,911	\$ 344,663	\$ 338,682
OPERATING EXPENSES	1,777,265	2,133,648	499,358	545,250
CAPITAL OUTLAY	0	0	7,787,481	6,799,538
DEBT SERVICE	60,929	57,483	165,684	166,982
TOTAL OPERATING	2,051,395	2,380,042	8,797,186	7,850,452
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	1,426,681	912,634
OTHER NON-OPERATING	6,395	4,764	0	0
RESERVES	0	0	100,000	100,000
TOTAL NON-OPERATING	6,395	4,764	1,526,681	1,012,634
TOTAL EXPENDITURES	\$ 2,057,790	\$ 2,384,806	\$ 10,323,867	\$ 8,863,086

WASTEWATER UTILITY FUND (030)

REVENUE	Actual FY 21/22	Actual FY 22/23	Approved FY 23/24	Final FY 24/25
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	82,525	798,325	0
CHARGES FOR SERVICES	3,133,150	3,375,079	3,285,800	3,538,700
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	33,216	47,310	50,000	50,000
TOTAL OPERATING	3,166,366	3,504,914	4,134,125	3,588,700
NON-OPERATING REVENUE:				
USE OF FUND BALANCE	0	0	2,283,514	2,593,197
OTHER NON-REVENUES	0	240,681	(166,790)	(140,000)
TOTAL NON-OPERATING	0	240,681	2,116,724	2,453,197
TOTAL REVENUE	\$ 3,166,366	\$ 3,745,595	\$ 6,250,849	\$ 6,041,897

EXPENDITURE	Actual FY 21/22	Actual FY 22/23	Approved FY 23/24	Final FY 24/25
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 490,901	\$ 490,186	\$ 569,210	\$ 685,493
OPERATING EXPENSES	2,127,102	2,397,504	1,132,183	1,194,681
CAPITAL OUTLAY	0	0	2,882,294	2,857,040
DEBT SERVICE	231,217	220,825	623,028	624,326
TOTAL OPERATING	2,849,220	3,108,515	5,206,715	5,361,540
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	944,134	580,357
OTHER NON-OPERATING RESERVES	74,330	14,670	0	0
TOTAL NON-OPERATING	74,330	14,670	1,044,134	680,357
TOTAL EXPENDITURES	\$ 2,923,550	\$ 3,123,185	\$ 6,250,849	\$ 6,041,897

MOSQUITO CONTROL FUND (042)

REVENUE	Actual FY 21/22	Actual FY 22/23	Approved FY 23/24	Final FY 24/25
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	61,972	62,902	65,000	65,000
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	1,083	3,342	3,300	3,800
TOTAL OPERATING	63,055	66,244	68,300	68,800
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	68,817	33,217
OTHER NON-REVENUES	0	0	(3,375)	0
TOTAL NON-OPERATING	0	0	65,442	33,217
TOTAL REVENUE	\$ 63,055	\$ 66,244	\$ 133,742	\$ 102,017

EXPENDITURE	Actual FY 21/22	Actual FY 22/23	Approved FY 23/24	Final FY 24/25
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 4,568	\$ 9,597	\$ 12,124	\$ 12,150
OPERATING EXPENSES	44,302	40,177	41,618	41,758
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	48,870	49,774	53,742	53,908
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	55,000	23,109
OTHER NON-OPERATING	545	4,830	0	0
RESERVES	0	0	25,000	25,000
TOTAL NON-OPERATING	545	4,830	80,000	48,109
TOTAL EXPENDITURES	\$ 49,415	\$ 54,604	\$ 133,742	\$ 102,017

ADDITIONAL COURT COSTS FUND (044)

REVENUE	Actual FY 21/22	Actual FY 22/23	Approved FY 23/24	Final FY 24/25
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	8,987	6,164	5,000	4,900
MISC REVENUE	16	167	0	100
TOTAL OPERATING	9,003	6,331	5,000	5,000
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	8,000	4,000
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	8,000	4,000
TOTAL REVENUE	\$ 9,003	\$ 6,331	\$ 13,000	\$ 9,000

EXPENDITURE	Actual FY 21/22	Actual FY 22/23	Approved FY 23/24	Final FY 24/25
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	8,528	13,000	9,000
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	0	8,528	13,000	9,000
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL EXPENDITURES	\$ 0	\$ 8,528	\$ 13,000	\$ 9,000

TREE BANK FUND (046)

REVENUE	Actual FY21/22	Actual FY 22/23	Approved FY 23/24	Final FY 24/25
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	127,726	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	169	1,920	0	3,000
TOTAL OPERATING	127,895	1,920	0	3,000
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	201,511	347,444
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	201,511	347,444
TOTAL REVENUE	\$ 127,895	\$ 1,920	\$ 201,511	\$ 350,444

EXPENDITURE	Actual FY21/22	Actual FY 22/23	Approved FY 23/24	Final FY 24/25
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	11,900	9,058	201,511	350,444
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	11,900	9,058	201,511	350,444
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL EXPENDITURES	\$ 11,900	\$ 9,058	\$ 201,511	\$ 350,444

EXPLORER POST 537 FUND (052)

REVENUE	Actual FY21/22	Actual FY 22/23	Approved FY 23/24	Final FY 24/25
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	5,000	4,315
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>4,315</u>
TOTAL REVENUE	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,000</u>	<u>\$ 4,315</u>

EXPENDITURE	Actual FY21/22	Actual FY 22/23	Approved FY 23/24	Final FY 24/25
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	5,000	4,315
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>4,315</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,000</u>	<u>\$ 4,315</u>

TK BASIN STORMWATER ASSESSMENT FUND (054)

REVENUE	Actual FY21/22	Actual FY 22/23	Approved FY 23/24	Final FY 24/25
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	24,013	19,239	9,800	9,800
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	26	264	300	250
TOTAL OPERATING	24,039	19,503	10,100	10,050
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	13,900	16,950
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	13,900	16,950
TOTAL REVENUE	\$ 24,039	\$ 19,503	\$ 24,000	\$ 27,000

EXPENDITURE	Actual FY21/22	Actual FY 22/23	Approved FY 23/24	Final FY 24/25
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	17,467	16,247	14,000	17,000
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	17,467	16,247	14,000	17,000
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	10,000	10,000
TOTAL NON-OPERATING	0	0	10,000	10,000
TOTAL EXPENDITURES	\$ 17,467	\$ 16,247	\$ 24,000	\$ 27,000

INFRASTRUCTURE SURTAX FUND (056)

REVENUE	Actual FY21/22	Actual FY 22/23	Approved FY 23/24	Final FY 24/25
OPERATING REVENUE:				
TAXES	\$ 0	\$ 510,225	\$ 795,684	\$ 763,714
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	333,333	333,333
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	1,389	0	14,000
TOTAL OPERATING	0	511,614	1,129,017	1,111,047
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	375,130	1,272,000
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	375,130	1,272,000
TOTAL REVENUE	\$ 0	\$ 511,614	\$ 1,504,147	\$ 2,383,047

EXPENDITURE	Actual FY21/22	Actual FY 22/23	Approved FY 23/24	Final FY 24/25
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	0	0
CAPITAL OUTLAY	0	0	1,504,147	2,383,047
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	0	0	1,504,147	2,383,047
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL EXPENDITURES	\$ 0	\$ 0	\$ 1,504,147	\$ 2,383,047

WILD SPACES PUBLIC PLACES FUND (057)

REVENUE	Actual FY21/22	Actual FY 22/23	Approved FY 23/24	Final FY 24/25
OPERATING REVENUE:				
TAXES	\$ 774,727	\$ 763,687	\$ 795,684	\$ 763,714
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	333,334	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	483	0	1,000
TOTAL OPERATING	774,727	764,170	1,129,018	764,714
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	255,413	193,232
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	255,413	193,232
TOTAL REVENUE	\$ 774,727	\$ 764,170	\$ 1,384,431	\$ 957,946

EXPENDITURE	Actual FY21/22	Actual FY 22/23	Approved FY 23/24	Final FY 24/25
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	7,622	0	0
CAPITAL OUTLAY	0	128,473	1,384,431	957,946
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	0	136,095	1,384,431	957,946
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL EXPENDITURES	\$ 0	\$ 136,095	\$ 1,384,431	\$ 957,946

CHILDREN'S TRUST GRANT FUND (061)

REVENUE	Actual FY21/22	Actual FY 22/23	Approved FY 23/24	Final FY 24/25
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	50,900	54,651	0	0
CHARGES FOR SERVICES	36,765	23,459	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	87,665	78,110	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	\$ 87,665	\$ 78,110	\$ 0	\$ 0

EXPENDITURE	Actual FY21/22	Actual FY 22/23	Approved FY 23/24	Final FY 24/25
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	86,665	79,111	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	86,665	79,111	0	0
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL EXPENDITURES	\$ 86,665	\$ 79,111	\$ 0	\$ 0

DEBT SERVICE FUND (070)

REVENUE	Actual FY21/22	Actual FY 22/23	Approved FY 23/24	Final FY 24/25
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	124	95	0	0
TOTAL OPERATING	124	95	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	827,957	809,977	807,572	796,657
USE OF FUND BALANCE	0	0	(7,298)	1,000
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	827,957	809,977	800,274	797,657
TOTAL REVENUE	\$ 828,081	\$ 810,072	\$ 800,274	\$ 797,657

EXPENDITURE	Actual FY21/22	Actual FY 22/23	Approved FY 23/24	Final FY 24/25
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	647,741	802,216	800,274	797,657
TOTAL OPERATING	647,741	802,216	800,274	797,657
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL EXPENDITURES	\$ 647,741	\$ 802,216	\$ 800,274	\$ 797,657

DONATION FUND (167)

REVENUE	Actual FY21/22	Actual FY 22/23	Approved FY 23/24	Final FY 24/25
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	20	4,909	0	0
TOTAL OPERATING	<u>20</u>	<u>4,909</u>	<u>0</u>	<u>0</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	4,914	1,465
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>4,914</u>	<u>1,465</u>
TOTAL REVENUE	<u>\$ 20</u>	<u>\$ 4,909</u>	<u>\$ 4,914</u>	<u>\$ 1,465</u>

EXPENDITURE	Actual FY21/22	Actual FY 22/23	Approved FY 23/24	Final FY 24/25
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	19,161	4,914	1,465
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>0</u>	<u>19,161</u>	<u>4,914</u>	<u>1,465</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 0</u>	<u>\$ 19,161</u>	<u>\$ 4,914</u>	<u>\$ 1,465</u>

COMMUNITY REDEVELOPMENT AGENCY - CRA FUND (310)

REVENUE	Actual FY21/22	Actual FY 22/23	Approved FY 23/24	Final FY 24/25
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	290,770	474,236	339,630	372,487
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	27,003	36,529	32,000	30,000
TOTAL OPERATING	317,773	510,765	371,630	402,487
NON-OPERATING REVENUE:				
TRANSFERS IN	199,238	225,030	264,454	290,929
USE OF FUND BALANCE	0	0	192,738	347,983
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	199,238	225,030	457,192	638,912
TOTAL REVENUE	\$ 517,011	\$ 735,795	\$ 828,822	\$ 1,041,399

EXPENDITURE	Actual FY21/22	Actual FY 22/23	Approved FY 23/24	Final FY 24/25
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 86,118	\$ 60,931	\$ 126,713	\$ 100,167
OPERATING EXPENSES	283,328	266,351	395,234	357,582
CAPITAL OUTLAY	190,563	458,973	261,875	538,650
GRANTS AND AIDS	13,287	0	25,000	25,000
DEBT SERVICE	99,279	99,280	0	0
TOTAL OPERATING	672,575	885,535	808,822	1,021,399
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	20,000	20,000
TOTAL NON-OPERATING	0	0	20,000	20,000
TOTAL EXPENDITURES	\$ 672,575	\$ 885,535	\$ 828,822	\$ 1,041,399

SAN FELASCO CONSERVATION CORRIDOR FUND (313)

REVENUE	Actual FY 21/22	Actual FY 22/23	Approved FY 23/24	Final FY 24/25
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	2	16	0	0
TOTAL OPERATING	<u>2</u>	<u>16</u>	<u>0</u>	<u>0</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	1,700	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>1,700</u>	<u>0</u>
TOTAL REVENUE	<u>\$ 2</u>	<u>\$ 16</u>	<u>\$ 1,700</u>	<u>\$ 0</u>

EXPENDITURE	Actual FY 21/22	Actual FY 22/23	Approved FY 23/24	Final FY 24/25
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	2,186	0	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>2,186</u>	<u>0</u>	<u>0</u>	<u>0</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	1,700	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>1,700</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 2,186</u>	<u>\$ 0</u>	<u>\$ 1,700</u>	<u>\$ 0</u>

HERITAGE OAKS IMPROVEMENTS FUND (319)

REVENUE	Actual FY21/22	Actual FY 22/23	Approved FY 23/24	Final FY 24/25
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	4,326	4,326
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>4,326</u>	<u>4,326</u>
TOTAL REVENUE	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,326</u>	<u>\$ 4,326</u>

EXPENDITURE	Actual FY21/22	Actual FY 22/23	Approved FY 23/24	Final FY 24/25
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	4,326	4,326
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>0</u>	<u>0</u>	<u>4,326</u>	<u>4,326</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,326</u>	<u>\$ 4,326</u>

CDBG-NEIGHBORHOOD REVITALIZATION FUND (322)

REVENUE	Actual FY21/22	Actual FY 22/23	Approved FY 23/24	Final FY 24/25
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	13,245	0	673,315	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	13,245	0	673,315	0
NON-OPERATING REVENUE:				
TRANSFERS IN	221,614	0	0	0
USE OF FUND BALANCE	0	0	221,614	36,088
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	221,614	0	221,614	36,088
TOTAL REVENUE	\$ 234,859	\$ 0	\$ 894,929	\$ 36,088

EXPENDITURE	Actual FY21/22	Actual FY 22/23	Approved FY 23/24	Final FY 24/25
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	19,965	0	0	0
CAPITAL OUTLAY	0	0	894,929	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	19,965	0	894,929	0
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	36,088
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	36,088
TOTAL EXPENDITURES	\$ 19,965	\$ 0	\$ 894,929	\$ 36,088

MILL CREEK SINK FUND (323)

REVENUE	Actual FY21/22	Actual FY 22/23	Approved FY 23/24	Final FY 24/25
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	907,736	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	<u>907,736</u>	<u>0</u>	<u>0</u>	<u>0</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUE	<u>\$ 907,736</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

EXPENDITURE	Actual FY21/22	Actual FY 22/23	Approved FY 23/24	Final FY 24/25
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	0	0
CAPITAL OUTLAY	888,713	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>888,713</u>	<u>0</u>	<u>0</u>	<u>0</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 888,713</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

CDBG ECONOMIC DEVELOPMENT FUND (325)

REVENUE	Actual FY21/22	Actual FY 22/23	Approved FY 23/24	Final FY 24/25
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	3,600	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	<u>3,600</u>	<u>0</u>	<u>0</u>	<u>0</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUE	<u>\$ 3,600</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

EXPENDITURE	Actual FY21/22	Actual FY 22/23	Approved FY 23/24	Final FY 24/25
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

INTERNAL SERVICE FUND (700)

REVENUE	Actual FY21/22	Actual FY 22/23	Approved FY 23/24	Final FY 24/25
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	660	660	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	3,002,434	3,718,271	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	1,556	11,222	0	12,000
TOTAL OPERATING	<u>3,004,650</u>	<u>3,730,153</u>	<u>0</u>	<u>12,000</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	4,019,078	2,311,180
USE OF FUND BALANCE	0	0	395,678	1,920,780
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>4,414,756</u>	<u>4,231,960</u>
TOTAL REVENUE	<u>\$ 3,004,650</u>	<u>\$ 3,730,153</u>	<u>\$ 4,414,756</u>	<u>\$ 4,243,960</u>

EXPENDITURE	Actual FY21/22	Actual FY 22/23	Approved FY 23/24	Final FY 24/25
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 1,869,874	\$ 2,104,434	\$ 2,815,632	\$ 2,707,844
OPERATING EXPENSES	721,173	742,409	998,210	1,021,209
CAPITAL OUTLAY	0	0	180,000	95,000
DEBT SERVICE	140,797	131,287	280,914	279,907
TOTAL OPERATING	<u>2,731,844</u>	<u>2,978,130</u>	<u>4,274,756</u>	<u>4,103,960</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	149,588	282,031	0	0
RESERVES	0	0	140,000	140,000
TOTAL NON-OPERATING	<u>149,588</u>	<u>282,031</u>	<u>140,000</u>	<u>140,000</u>
TOTAL EXPENDITURES	<u>\$ 2,881,432</u>	<u>\$ 3,260,161</u>	<u>\$ 4,414,756</u>	<u>\$ 4,243,960</u>



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City of
ALACHUA
the good life community

SECTION 4

DEPARTMENT SUMMARIES

DEPARTMENT SUMMARIES

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

CITY COMMISSION

Mission of Department:

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

EXPENDITURES	FY 22 Actual	FY 23 Actual	FY 24 Approved	FY 25 Final
<u>City Commission</u>				
Personal Services	115,211	116,858	128,672	129,019
Operating Expenditures	27,725	26,135	28,418	30,002
Capital Outlay	0	0	0	0
Grants & Aids	0	0	0	0
Totals	142,936	142,993	157,090	159,021
Grand Total	142,936	142,993	157,090	159,021

FUNDING SOURCES	FY 22 Actual	FY 23 Actual	FY 24 Approved	FY 25 Final
General Fund	142,936	142,993	157,090	159,021
Grand Total	142,936	142,993	157,090	159,021

CITY MANAGER

Mission of Department:

The City Manager is primarily responsible for managing the City's 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 through the beginning part of FY 24, the City Manager directed all Deputy City Clerk operations. Albeit reported as separate departments, the City Manager administers the City Commission and City Attorney budgets.

EXPENDITURES	FY 22 Actual	FY 23 Actual	FY 24 Approved	FY 25 Final
<u>City Manager</u>				
Personal Services	323,676	462,725	692,242	854,653
Operating Expenditures	103,892	90,818	53,551	65,692
Capital Outlay	32,261	0	0	0
Grants and Aids	0	0	0	0
Non-Operating Expenditures	0	0	0	0
Totals	459,829	553,543	745,793	920,345
<u>Deputy City Clerk</u>				
Personal Services	144,592	155,602	169,477	0
Operating Expenditures	40,475	35,720	75,865	0
Capital Outlay	0	0	0	0
Grants and Aids	0	0	0	0
Non-Operating Expenditures	0	0	0	0
Totals	185,067	191,322	245,342	0
Grand Total	644,896	744,865	991,135	920,345

FUNDING SOURCES	FY 22 Actual	FY 23 Actual	FY 24 Approved	FY 25 Final
General Fund	644,896	744,865	991,135	920,345
Grand Total	644,896	744,865	991,135	920,345

CITY ATTORNEY

Mission of Department:

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

EXPENDITURES	FY 22 Actual	FY 23 Actual	FY 24 Approved	FY 25 Final
<u>City Attorney</u>				
Personal Services	0	0	0	0
Operating Expenditures	146,341	192,863	232,063	321,059
Capital Outlay	0	0	0	0
Totals	146,341	192,863	232,063	321,059
Grand Total	146,341	192,863	232,063	321,059

FUNDING SOURCES	FY 22 Actual	FY 23 Actual	FY 24 Approved	FY 25 Final
General Fund	146,341	192,863	232,063	321,059
Grand Total	146,341	192,863	232,063	321,059

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, equitable and competitive benefits and compensation to retain valuable employees. Additionally, beginning during FY 24, Human Resources oversees and directs the operations of the Deputy City Clerk. This department also supports the City in maintaining a safe work environment with proper incident reporting and risk assesment.

EXPENDITURES	FY 22 Actual	FY 23 Actual	FY 24 Approved	FY 25 Final
<u>Human Resources</u>				
Personal Services	283,255	298,451	330,363	348,074
Operating Expenditures	58,565	59,045	74,201	77,289
Capital Outlay	0	0	0	0
Totals	341,820	357,496	404,564	425,363
<u>Deputy City Clerk</u>				
Personal Services	0	0	0	178,295
Operating Expenditures	0	0	0	87,238
Capital Outlay	0	0	0	0
Totals	0	0	0	265,533
Grand Total	341,820	357,496	404,564	690,896

FUNDING SOURCES	FY 22 Actual	FY 23 Actual	FY 24 Approved	FY 25 Final
General Fund	301,647	315,603	358,321	643,410
Internal Service Fund	40,173	41,893	46,243	47,486
Grand Total	341,820	357,496	404,564	690,896

FINANCE AND ADMINISTRATIVE SERVICES

Mission of Department:

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

EXPENDITURES	FY 22 Actual	FY 23 Actual	FY 24 Approved	FY 25 Final
<u>Finance and Accounting</u>				
Personal Services	543,433	584,079	633,777	658,168
Operating Expenditures	73,098	83,254	113,228	119,416
Capital Outlay	0	0	0	0
Totals	616,531	667,333	747,005	777,584
<u>Grants</u>				
Personal Services	0	0	0	0
Operating Expenditures	762	555	55,000	73,890
Capital Outlay	0	0	0	0
Totals	762	555	55,000	73,890
<u>Utility Billing</u>				
Personal Services	306,727	344,433	408,514	425,958
Operating Expenditures	118,036	114,011	157,274	178,589
Capital Outlay	0	0	0	0
Totals	424,763	458,444	565,788	604,547
<u>Utility Operations</u>				
Personal Services	344,991	365,789	364,212	368,803
Operating Expenditures	37,215	38,632	90,723	122,127
Capital Outlay	0	0	0	50,000
Totals	382,206	404,421	454,935	540,930
<u>Facilities Maintenance</u>				
Personal Services	522,790	382,187	693,048	712,042
Operating Expenditures	145,814	195,455	237,777	262,932
Capital Outlay	87,394	77,275	200,000	367,898
Totals	755,998	654,917	1,130,825	1,342,872

FINANCE AND ADMINISTRATIVE SERVICES

EXPENDITURES	FY 22 Actual	FY 23 Actual	FY 24 Approved	FY 25 Final
<u>Information Technology</u>				
Personal Services	225,455	208,697	266,991	282,280
Operating Expenditures	224,905	203,827	131,393	184,068
Capital Outlay	0	31,764	125,000	125,000
Totals	450,360	444,288	523,384	591,348
Grand Total	2,630,620	2,629,958	3,476,937	3,931,171

FUNDING SOURCES	FY 22 Actual	FY 23 Actual	FY 24 Approved	FY 25 Final
General Fund	1,748,030	1,740,762	2,417,109	2,734,652
Internal Service	882,590	889,196	1,059,828	1,196,519
Grand Total	2,630,620	2,629,958	3,476,937	3,931,171

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 achieves a balance between a high-quality built environment and a high-quality natural environment. Planning and Community Development is also responsible for the processing of City Code Violations before the Special Magistrate. Building Division moved under Public Services during FY 24.

EXPENDITURES	FY 22 Actual	FY 23 Actual	FY 24 Approved	FY 25 Final
<u>Planning and Zoning</u>				
Personal Services	520,883	527,723	612,349	650,464
Operating Expenditures	91,970	59,199	120,987	119,956
Capital Outlay	0	0	20,000	0
Totals	612,853	586,922	753,336	770,420
<u>Building</u>				
Personal Services	180,627	234,546	303,857	0
Operating Expenditures	24,152	49,244	73,187	0
Capital Outlay	0	38,788	53,000	0
Totals	204,779	322,578	430,044	0
<u>Beautification</u>				
Operating Expenditures	19,398	22,835	23,000	37,000
Totals	19,398	22,835	23,000	37,000
<u>Tree Bank</u>				
Operating Expenditures	11,900	9,058	201,511	350,444
Capital Outlay	0	0	0	0
Totals	11,900	9,058	201,511	350,444
Grand Total	848,930	941,393	1,407,891	1,157,864

FUNDING SOURCES	FY 22 Actual	FY 23 Actual	FY 24 Approved	FY 25 Final
General Fund	837,030	932,335	1,206,380	807,420
Special Revenue	11,900	9,058	201,511	350,444
Grand Total	848,930	941,393	1,407,891	1,157,864

COMPLIANCE AND RISK MANAGEMENT

Mission of Department:

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

EXPENDITURES	FY 22 Actual	FY 23 Actual	FY 24 Approved	FY 25 Final
<u>Compliance & Risk Management</u>				
Personal Services	306,702	338,943	458,910	476,342
Operating Expenditures	11,223	23,216	51,763	50,693
Capital Outlay	0	0	0	0
Totals	317,925	362,159	510,673	527,035
Grand Total	317,925	362,159	510,673	527,035

FUNDING SOURCES	FY 22 Actual	FY 23 Actual	FY 24 Approved	FY 25 Final
General Fund	317,624	362,284	510,673	527,035
Internal Service Fund	301	(125)	0	0
Grand Total	317,925	362,159	510,673	527,035

RECREATION AND CULTURE

Mission of Department:

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

EXPENDITURES	FY 22 Actual	FY 23 Actual	FY 24 Approved	FY 25 Final
<u>Recreation and Culture</u>				
Personal Services	516,391	707,937	681,058	708,991
Operating Expenditures	657,700	720,490	678,186	699,101
Capital Outlay	59,710	0	20,000	0
Non-Operating	0	0	0	0
Totals	1,233,801	1,428,427	1,379,244	1,408,092
<u>Recreation Donations</u>				
Operating Expenditures	0	19,161	4,914	1,465
Capital Outlay	0	0	0	0
Totals	0	19,161	4,914	1,465
<u>San Felasco Conservation Corridor</u>				
Operating Expenditures	2,186	0	0	0
Non-Operating	0	0	1,700	0
Totals	2,186	0	1,700	0
<u>Children's Trust Grant</u>				
Operating Expenditures	86,665	79,111	0	0
Capital Outlay	0	0	0	0
Totals	86,665	79,111	0	0
<u>Wild Spaces Public Places</u>				
Operating Expenditures	0	7,622	38,900	0
Capital Outlay	0	128,473	1,345,531	957,946
Totals	0	136,095	1,384,431	957,946
Grand Total	1,322,652	1,662,794	2,770,289	2,367,503

FUNDING SOURCES	FY 22 Actual	FY 23 Actual	FY 24 Approved	FY 25 Final
General Fund	1,233,801	1,428,427	1,379,244	1,408,092
Special Revenue	86,665	234,367	1,389,345	959,411
Capital Project	2,186	0	1,700	0
Grand Total	1,322,652	1,662,794	2,770,289	2,367,503

POLICE DEPARTMENT

Mission of Department:

The Alachua Police Department exists to provide quality service within the "Good Life Community" that embodies respect, fairness, and compassion. We are committed to the enhancement of quality of life by providing a safe and secure environment; the enforcement of laws and ordinances; the prevention and detection of crime; the apprehension and prosecution of violators; and, the continual improvement of the operational professionalism of the department in providing community policing.

EXPENDITURES	FY 22 Actual	FY 23 Actual	FY 24 Approved	FY 25 Final
<u>Patrol & Administration</u>				
Personal Services	2,866,544	3,172,939	3,468,017	3,776,903
Operating Expenditures	801,857	724,657	703,177	746,199
Capital Outlay	144,222	209,997	352,000	857,615
Non-Operating	0	0	0	0
Totals	3,812,623	4,107,593	4,523,194	5,380,717
<u>Communications</u>				
Personal Services	312,172	334,454	448,039	479,972
Operating Expenditures	15,729	13,602	22,969	24,486
Capital Outlay	0	0	0	0
Non-Operating	0	0	0	0
Totals	327,901	348,056	471,008	504,458
<u>School Crossing Guard</u>				
Personal Services	0	0	0	0
Operating Expenditures	15,052	17,779	29,000	47,000
Capital Outlay	0	0	0	0
Non-Operating	0	0	0	0
Totals	15,052	17,779	29,000	47,000
<u>Explorer Program - GF</u>				
Operating Expenditures	0	464	2,000	2,000
Totals	0	464	2,000	2,000
<u>Explorer Post 537</u>				
Personal Services	0	0	0	0
Operating Expenditures	0	0	5,000	4,315
Capital Outlay	0	0	0	0
Totals	0	0	5,000	4,315

POLICE DEPARTMENT

EXPENDITURES	FY 22 Actual	FY 23 Actual	FY 24 Approved	FY 25 Final
<u>Reserve Program</u>				
Operating Expenditures	0	0	3,000	3,000
Capital Outlay	0	0	0	0
Totals	0	0	3,000	3,000
<u>Additional Court Costs</u>				
Operating Expenditures	0	8,528	13,000	9,000
Capital Outlay	0	0	0	0
Totals	0	8,528	13,000	9,000
Grand Total	4,155,576	4,482,420	5,046,202	5,950,490

FUNDING SOURCES	FY 22 Actual	FY 23 Actual	FY 24 Approved	FY 25 Final
General Fund	4,155,576	4,473,892	5,028,202	5,937,175
Special Revenue	0	8,528	18,000	13,315
Grand Total	4,155,576	4,482,420	5,046,202	5,950,490

PUBLIC SERVICES

Mission of Department:

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

EXPENDITURES	FY 22 Actual	FY 23 Actual	FY 24 Approved	FY 25 Final
<u>Electric Utility</u>				
Personal Services	1,039,085	1,149,627	1,521,242	1,911,783
Operating Expenditures	2,559,559	2,781,180	947,457	930,013
Capital Outlay	0	0	3,648,445	4,774,483
Purchased Power Costs	11,670,097	7,502,330	8,905,000	8,405,000
Grants and Aids	0	14,033	0	0
Non-Operating	2,091,186	2,171,020	6,329,888	5,831,705
Totals	17,359,927	13,618,190	21,352,032	21,852,984
<u>Water Utility</u>				
Personal Services	213,201	188,911	344,663	338,682
Operating Expenditures	1,777,265	2,133,648	499,358	545,250
Capital Outlay	0	0	7,787,481	6,799,538
Debt Service	60,929	57,483	165,684	166,982
Non-Operating	6,395	4,764	1,526,681	1,012,634
Totals	2,057,790	2,384,806	10,323,867	8,863,086
<u>Wastewater Utility</u>				
Personal Services	490,901	490,186	569,210	685,493
Operating Expenditures	2,127,102	2,397,504	1,132,183	1,194,681
Capital Outlay	0	0	2,882,294	2,857,040
Debt Service	231,217	220,825	623,028	624,326
Non-Operating	74,330	14,670	1,044,134	680,357
Totals	2,923,550	3,123,185	6,250,849	6,041,897
<u>Building</u>				
Personal Services	0	0	0	436,605
Operating Expenditures	0	0	0	73,625
Capital Outlay	0	0	0	0
Totals	0	0	0	510,230
<u>Public Works</u>				
Personal Services	436,973	483,670	717,544	748,804
Operating Expenditures	262,996	292,306	408,045	441,626
Capital Outlay	24,004	513,219	2,354,500	2,236,073
Totals	723,973	1,289,195	3,480,089	3,426,503
<u>Solid Waste Disposal</u>				
Operating Expenditures	722,178	1,075,548	1,111,762	1,230,030
Non-Operating	11,815	1,444	0	0
Totals	733,993	1,076,992	1,111,762	1,230,030

PUBLIC SERVICES

EXPENDITURES	FY 22 Actual	FY 23 Actual	FY 24 Approved	FY 25 Final
<u>Mosquito Control</u>				
Personal Services	4,568	9,597	12,124	12,150
Operating Expenditures	44,302	40,177	41,618	41,758
Capital Outlay	0	0	0	0
Non-Operating	545	4,830	80,000	48,109
Totals	49,415	54,604	133,742	102,017
<u>Utility Administration</u>				
Personal Services	671,645	797,591	1,274,438	1,184,336
Operating Expenditures	367,032	318,817	333,800	289,819
Capital Outlay	0	0	0	45,000
Non-Operating	149,588	282,031	0	0
Totals	1,188,265	1,398,439	1,608,238	1,519,155
<u>Water Distribution and Collection</u>				
Personal Services	368,386	426,209	550,711	499,549
Operating Expenditures	172,884	238,456	380,276	377,227
Capital Outlay	0	0	70,000	0
Totals	541,270	664,665	1,000,987	876,776
<u>Warehouse Operations</u>				
Personal Services	68,118	107,430	137,116	145,447
Operating Expenditures	19,918	27,376	31,430	38,670
Capital Outlay	0	0	110,000	0
Totals	88,036	134,806	278,546	184,117
<u>TK Basin Special Assessment</u>				
Operating Expenditures	17,467	16,247	14,000	17,000
Non-Operating	0	0	10,000	10,000
Totals	17,467	16,247	24,000	27,000
<u>CP - Heritage Oaks</u>				
Operating Expenditures	0	0	4,326	4,326
Capital Outlay	0	0	0	0
Totals	0	0	4,326	4,326
<u>CP - CDBG Neighborhood Revitalization</u>				
Operating Expenditures	19,965	0	0	0
Capital Outlay	0	0	894,929	0
Non-Operating	0	0	0	36,088
Totals	19,965	0	894,929	36,088

PUBLIC SERVICES

FUNDING SOURCES	FY 22 Actual	FY 23 Actual	FY 24 Approved	FY 25 Final
<u>CP - Millcreek Sink</u>				
Capital Outlay	888,713	0	0	0
Totals	888,713	0	0	0
Grand Total	26,592,364	23,761,129	46,463,367	44,674,209

FUNDING SOURCES	FY 22 Actual	FY 23 Actual	FY 24 Approved	FY 25 Final
General Fund	1,457,966	2,366,187	4,591,851	5,166,763
Special Revenue	17,467	16,247	24,000	27,000
Enterprise	22,390,682	19,180,785	38,060,490	36,859,984
Internal Service	1,817,571	2,197,910	2,887,771	2,580,048
Capital Projects	908,678	0	899,255	40,414
Trust & Agency	0	0	0	0
Grand Total	26,592,364	23,761,129	46,463,367	44,674,209

DEBT SERVICE

Mission of Department:

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

EXPENDITURES	FY 22 Actual	FY 23 Actual	FY 24 Approved	FY 25 Final
<u>Debt Service-L/T Gen. Government</u>				
Debt Service	647,741	802,216	800,274	797,657
Non-Operating	0	0	0	0
Totals	647,741	802,216	800,274	797,657
<u>Debt Service-L/T Internal Service Fund</u>				
Debt Service	140,797	131,287	280,914	279,907
Non-Operating	0	0	0	0
Totals	140,797	131,287	280,914	279,907
Grand Total	788,538	933,503	1,081,188	1,077,564

FUNDING SOURCES	FY 22 Actual	FY 23 Actual	FY 24 Approved	FY 25 Final
General Government - Debt Service	647,741	802,216	800,274	797,657
Internal Service Fund	140,797	131,287	280,914	279,907
Grand Total	788,538	933,503	1,081,188	1,077,564

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 its 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 22 Actual	FY 23 Actual	FY 24 Approved	FY 25 Final
<u>Downtown CRA</u>				
Personal Services	86,118	60,931	126,713	100,167
Operating Expenditures	283,328	266,351	395,234	357,582
Capital Outlay	190,563	458,973	261,875	538,650
Debt Service	99,279	99,280	0	0
Grants and Aids	13,287	0	25,000	25,000
Non-Operating	0	0	20,000	20,000
Totals	672,575	885,535	828,822	1,041,399
Grand Total	672,575	885,535	828,822	1,041,399

FUNDING SOURCES	FY 22 Actual	FY 23 Actual	FY 24 Approved	FY 25 Final
Special Revenue	672,575	885,535	828,822	1,041,399
Grand Total	672,575	885,535	828,822	1,041,399

SPECIAL EXPENSE

Mission of Department:

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

EXPENDITURES	FY 22 Actual	FY 23 Actual	FY 24 Approved	FY 25 Final
<u>Special Expense-General Gov't</u>				
Personal Services	3,025	(550)	14,074	14,074
Operating Expenditures	104,614	131,397	133,050	138,450
Capital Outlay	23,379	0	8,000	98,000
Grants and Aids	37,644	49,480	291,501	284,000
Non-Operating	1,252,302	1,035,007	1,272,026	1,487,586
Totals	1,420,964	1,215,334	1,718,651	2,022,110
<u>Infrastructure Surtax</u>				
Operating Expenditures	0	0	0	0
Capital Outlay	0	0	1,504,147	2,383,047
Totals	0	0	1,504,147	2,383,047
<u>Special Expense-ISF Contingency</u>				
Non-Operating	0	0	140,000	140,000
Totals	0	0	140,000	140,000
Grand Total	1,420,964	1,215,334	3,362,798	4,545,157

FUNDING SOURCES	FY 22 Actual	FY 23 Actual	FY 24 Approved	FY 25 Final
General Fund	1,420,964	1,215,334	1,718,651	2,022,110
Special Revenue	0	0	1,504,147	2,383,047
Internal Service	0	0	140,000	140,000
Grand Total	1,420,964	1,215,334	3,362,798	4,545,157



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City of
ALACHUA
the good life community

SECTION 5

GLOSSARY

GLOSSARY OF KEY TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

DEFICIT is the excess of expenditures or expenses over resources.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SURPLUS is an excess of resources over expenditures or expenses.

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

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

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

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

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

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

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

**CITY OF ALACHUA
FISCAL YEAR 2024-2025
FINAL BUDGET**



City of
ALACHUA
the good life community

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