Special City Commission Meeting
Agenda
September 6, 2023

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

City Manager Mike DaRoza
City Attorney Marian Rush

The City Commission will conduct a
Special City Commission Meeting
At 6:00 PM
to address the item(s) below.

Meeting Date: September 6, 2023

Meeting Location: James A Lewis Commission Chambers
15100 NW 142 Ter.

Special Meeting

Notice given pursuant to Section 286.0105, Florida Statutes. In order to appeal any decision made at this meeting, you will need a verbatim record of the proceedings. It will be your responsibility to ensure such a record is made.

I. CALL TO ORDER

II. PUBLIC HEARING

III. AGENDA ITEM

A. Resolution 23-16 Relating to the Levy of General Purpose Ad Valorem Taxes for the 2023 Tax Year; and Resolution 23-17 Relating to its Budget for the 2023-2024 Fiscal Year

IV. ADJOURN

Commission Agenda Item

MEETING DATE: 9/6/2023
SUBJECT: Resolution 23-16 Relating to the Levy of General Purpose Ad Valorem Taxes for the 2023 Tax Year; and Resolution 23-17 Relating to its Budget for the 2023-2024 Fiscal Year
PREPARED BY: Robert A. Bonetti, Finance & Administrative Services Director

RECOMMENDED ACTION:
1) Conduct Public Hearing;
2) Adopt Resolutions 23-16; and 23-17; and,
3) Authorize the Mayor's signature.

Summary

The City of Alachua Commission must hold a Public Hearing on the City's Fiscal Year 2023-2024 Tentative Millage Rate and Tentative Budget as required by Florida Statutes, Chapters 129 and 200, and as advertised in the Truth-In-Millage (TRIM) Notices distributed by the Alachua County Property Appraiser's Office.

This evening we will take a number of actions related to the adoption of the millage rate and proposed budgets. The Final Public Hearing on these matters will be held on Monday, September 25, 2023 at 6:00 p.m. in this same location, Alachua City Hall, James A. Lewis Commission Chambers.

During the month of August 2023, the City Manager presented to the City Commission the proposed budgets by major fund type. The tentative budgets presented, at that time, totaled $57,022,610. This is $6,487,353 less than the FY 2022-2023 Amended Budget of $63,509,963.

The General Fund tentative budget of $16,683,350 is based on a tax rate of 5.9500 mills. This tentative millage rate is 19.24% more than the rolled-back rate of 4.9899 mills.

In order to enact the proposed tentative millage rate, a majority vote must be passed by the City Commission at the final public hearing on the budget. By adopting these resolutions tonight, the Commission authorizes and directs the City Manager to prepare and publish all necessary and required notices prior to the hearing established herein, and to provide copies of these resolutions to all parties as may be required by applicable law.

FINANCIAL IMPACT: Yes

BUDGETED: Yes

AMOUNT:$57,022,610

FUNDING SOURCE: General Fund, Internal Services Fund, Electric Fund, Water Fund, Community Redevelopment Trust Fund, Mosquito Fund, Grants, Waste Water Fund, Other

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COMMISSION GOALS:
Economic Development, Quality of Life, Community Enhancement, Strengthen Community Services

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ATTACHMENTS:

	Description
🗋	Resolution 23-16
🗋	Resolution 23-17
🗋	City of Alachua Fiscal Year 2023-2024 Tentative Budget
🗋	Public Hearing Script

RESOLUTION 23-16

A RESOLUTION OF THE CITY OF ALACHUA, FLORIDA; RELATING TO THE LEVY OF GENERAL PURPOSE AD VALOREM TAXES FOR THE 2023 TAX YEAR; APPROVING THE TENTATIVE MILLAGE RATE; PROVIDING AN EFFECTIVE DATE.

WHEREAS, on July 24, 2023 the City of Alachua Commission adopted Resolution 23-12 certifying to the Alachua County Property Appraiser's Office a millage rate necessary to fund the said proposed general City budget;

WHEREAS, pursuant to law and utilizing the rates certified, on August 17, 2023, the Alachua County Property Appraiser mailed a Notice of Proposed Property Taxes to each taxpayer listed on the current year's assessment roll;

WHEREAS, said notice of proposed property taxes advised the recipients of a public hearing to be conducted by the City of Alachua Commission on September 6, 2023, for consideration of its tentative general City budget and the tentative millage necessary to fund the said budget;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF ALACHUA, FLORIDA:

SECTION 1. That the following tentative millage rate to fund the general City budget is hereby approved for further consideration in accordance with applicable law; General Fund 5.9500 mills.

SECTION 2. The millage levied herein is more than the rolled back rate of 4.9899 by 19.24 percent.

SECTION 3. That this resolution shall take effect immediately upon its adoption.

DULY ADOPTED in regular session, this 6th day of September, 2023.

CITY COMMISSION OF THE
CITY OF ALACHUA, FLORIDA

____
Gib Coerper, Mayor
SEAL

ATTEST:

____
Mike DaRoza, City Manager/Clerk

RESOLUTION 23-17

A RESOLUTION OF THE CITY OF ALACHUA, FLORIDA; RELATING TO ITS BUDGET FOR THE 2023-2024 FISCAL YEAR; REVISING THE ESTIMATE OF RECEIPTS AND OF BALANCES TO BE BROUGHT FORWARD; APPROVING A TENTATIVE GENERAL CITY BUDGET; SETTING A PUBLIC HEARING DATE; PROVIDING FOR PUBLICATION OF NOTICE; PROVIDING AN EFFECTIVE DATE.

WHEREAS, on August 14, 2023 and August 28, 2023, the City Manager presented the proposed budget for further consideration by the City of Alachua Commission; and ,

WHEREAS, said budget contained estimates of receipts and of balances brought forward as part of the budget presentation; and,

WHEREAS, the City of Alachua Commission wishes to revise the estimates of receipts and of balances to be brought forward based on the most current information available as of the date of this resolution; and,

WHEREAS, the City of Alachua Commission has complied with all conditions precedent to the adoption of a tentative general City budget; and,

WHEREAS, the City of Alachua Commission as of this date adopted a resolution approving the tentative millage to fund the tentative general City budget;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF ALACHUA, FLORIDA:

SECTION 1. In accordance with the requirements of Section 129.03, Florida Statutes, the estimates of receipts and of balances to be brought forward are revised as set out in the document entitled "City of Alachua Fiscal Year 2023-2024 Tentative Budget".

SECTION 2. The proposed general City budget contained in the document entitled "City of Alachua Fiscal Year 2023-2024 Tentative Budget" is hereby approved as adjusted by motion for further consideration at the public hearing established in this resolution.

SECTION 3. A public hearing will be held to consider the final millage rate and final budget for general City purposes on Monday the 25th of September, 2023, at 6:00 o'clock p.m., or soon thereafter as the matter may be heard, in the Alachua City Hall, James A. Lewis Commission Chambers, 15100 N.W. 142nd Terrace, Alachua, Florida, 32615.

SECTION 4. The City Manager is hereby authorized and directed to prepare and publish all necessary and required notices prior to the hearing established herein, and to provide copies of this resolution to all parties as may be required by applicable law.

SECTION 5. That this resolution shall take effect immediately upon its adoption.

DULY ADOPTED in regular session, this 6th day of September, 2023.

CITY COMMISSION OF THE CITY OF ALACHUA, FLORIDA

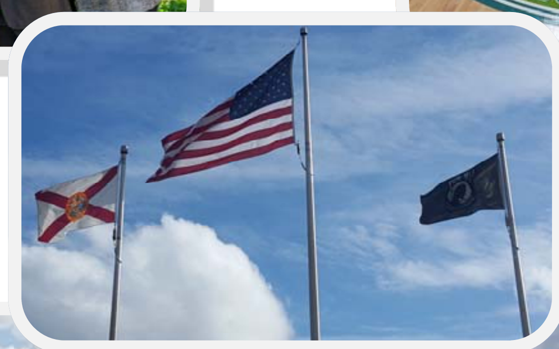
Gib Coerper, Mayor

SEAL

ATTEST:

Mike DaRoza, City Manager/Clerk

City of
ALACHUA
the good life community



FISCAL YEAR 2023-2024

TENTATIVE BUDGET

CITY OF ALACHUA

PREPARED BY:
THE CITY OF ALACHUA FINANCE AND ADMINISTRATIVE SERVICES DEPARTMENT

FINANCE AND ADMINISTRATIVE SERVICES STAFF

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

CREDITS

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

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

CITY OF ALACHUA GOVERNMENT

GENERAL INFORMATION

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

FIVE-MEMBER COMMISSION

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

ROLE OF THE CITY MANAGER

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

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

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

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

INTRODUCTION

This document represents the City of Alachua's tentative financial budget for FY 2023-2024. The document is divided into five sections:

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

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

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

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

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

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

Individuals interested in reviewing any materials or documents comprising the FY 2023-2024 Tentative Budget, at any level of detail, are encouraged to contact the Finance and Administrative Services Department.

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

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

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City of ALACHUA
the good life community

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City of ALACHUA the good life community

Section 1
Budget
Message

City Manager's Fiscal Year 2023-2024 Budget Message

Honorable Mayor and Members of the City Commission,

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

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

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

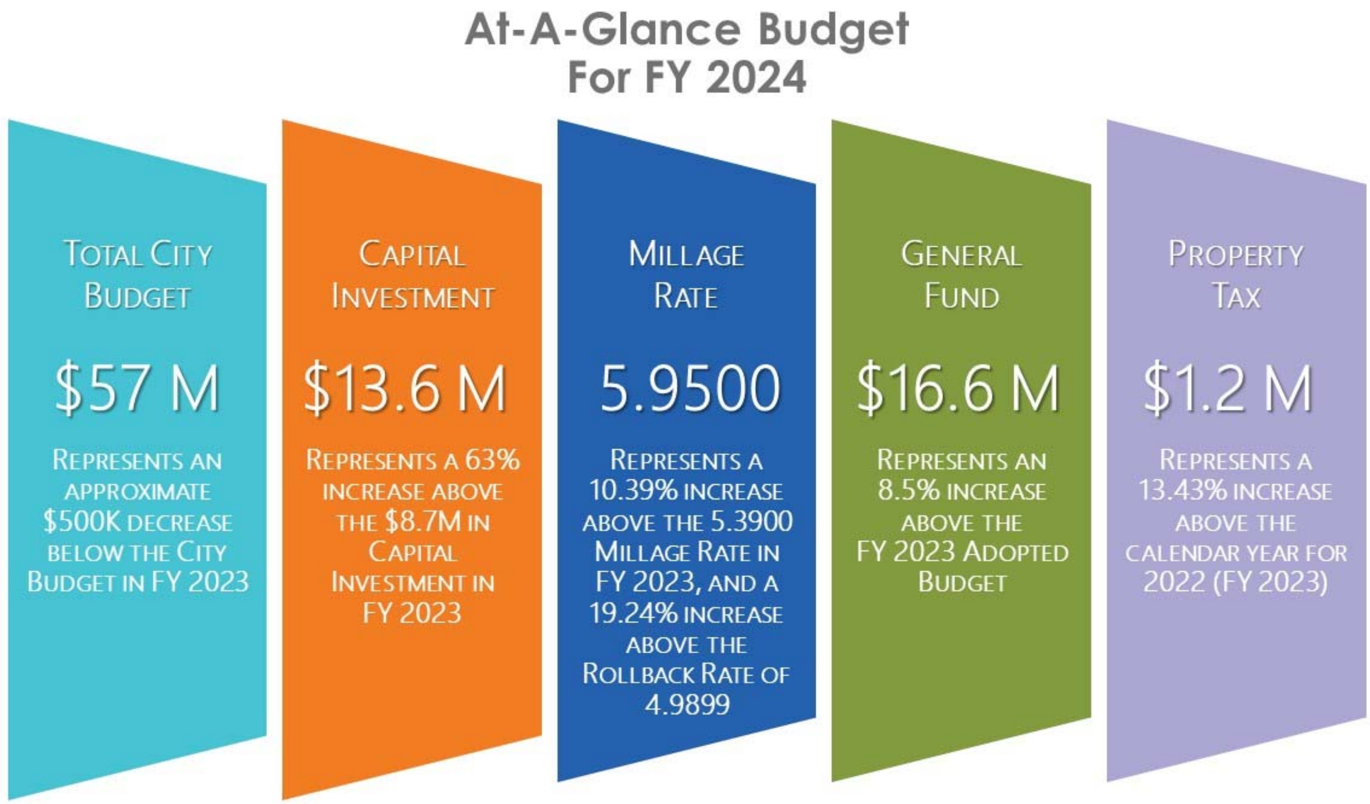
The process of developing this budget recommendation has been built on a year-long consideration and collaboration of all City departments to provide the necessary resources for the critical functions we perform, areas of desired improvement, continued sustainable growth and opportunities to achieve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

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

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

BUDGET AT-A-GLANCE

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



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

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

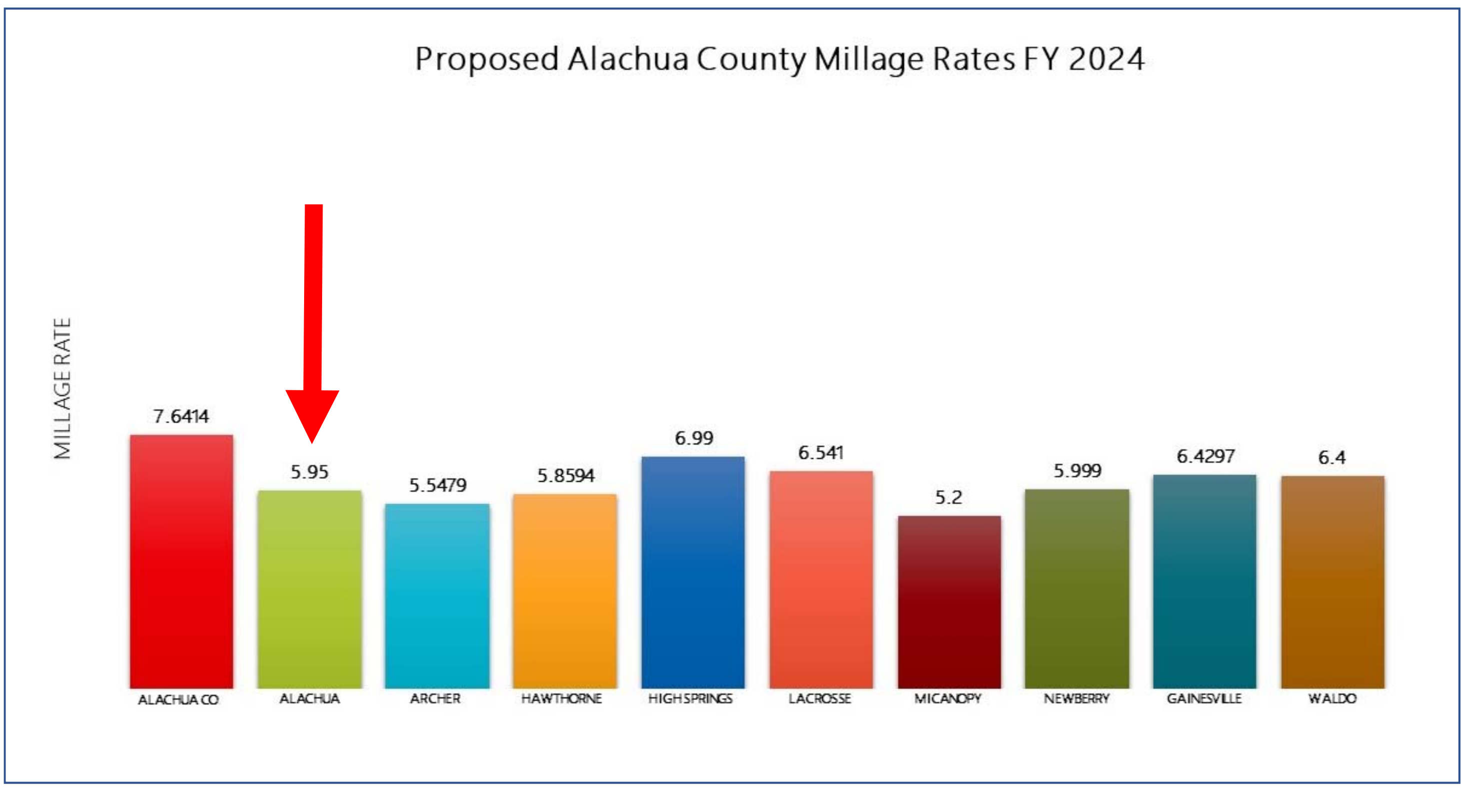
Similarly, the City of Alachua is also maintaining significant growth. Residential development is increasing, as multiple large-scale subdivisions are currently under construction with several others in the official planning queue. This is a positive sign for the City, which has focused on enhancing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

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

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

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

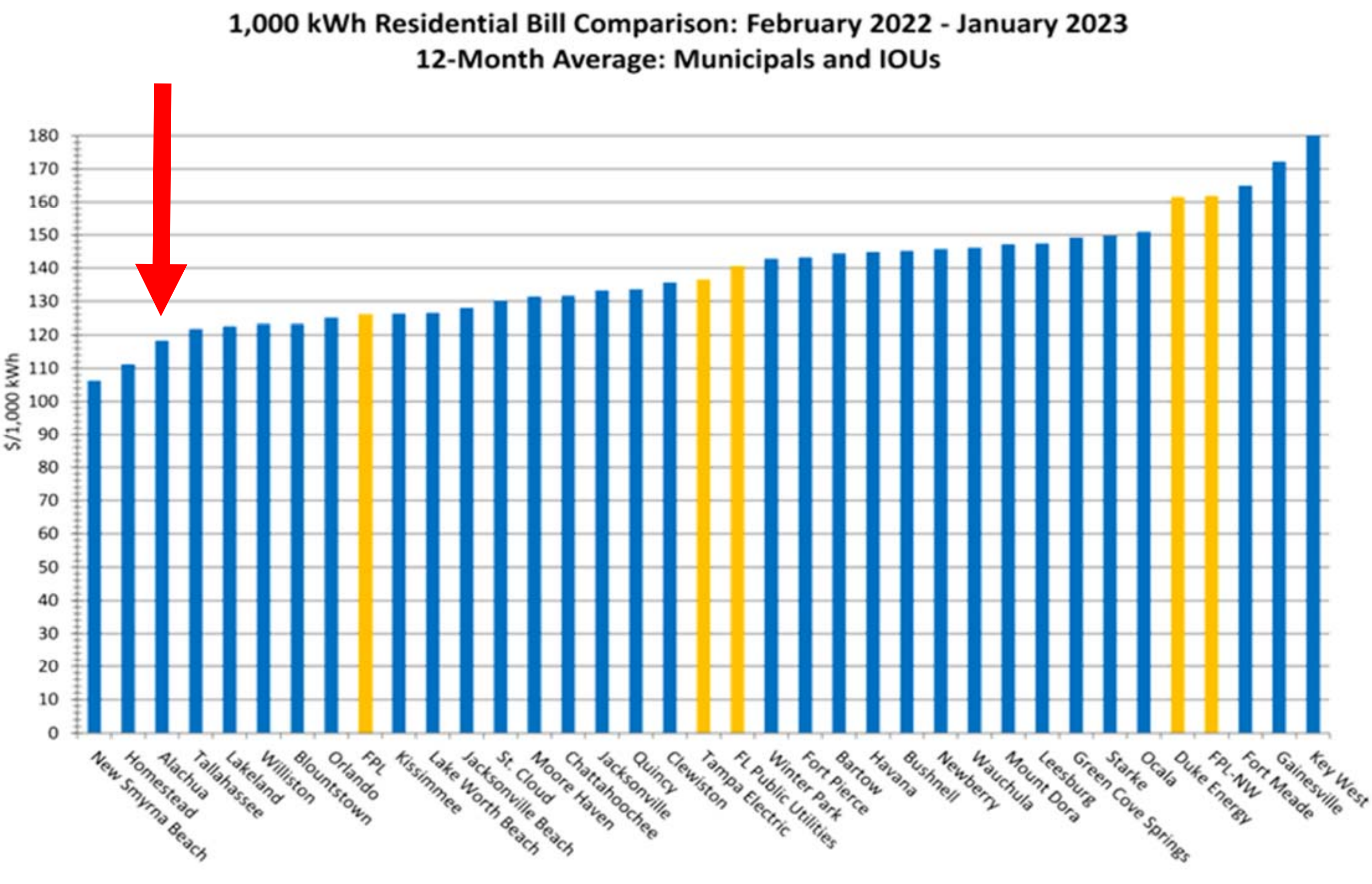
Despite the increase in millage rate, the City would remain favorably proportionate (see graph below) among the County and our municipal peers.



With a full-service utility operation, the City is responsible for ensuring all utilities are self-sustaining. The revenues of each utility must support the expenditures of each utility. The primary revenues for utilities are charges for those services. Despite enduring a global and historic rise in natural gas energy prices, the FY 2023-2024 Tentative Budget - once again - does not include an increase in electric rates.

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

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



The Tentative Budget is centered around four key areas:

- **Talent Retention and Recruitment**
- **Infrastructure Growth, Diversification and Sustainability**
- **Economic Development**
- **Recreation and Culture enhancement**

Talent Retention and Recruitment

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

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

Police Department

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

Entry-level salaries for APD officers currently ranks last among the six (6) law enforcement agencies within the County. To provide an example, the entry-level salary for High Springs Police Department (approximately 22-square miles, with a population of just over 6,000) is $40,600, compared to the APD (approximately 37-square miles, with a population of just under 11,000) entry-level salary of $40,497.

Agency	FY 23 Entry-Level Salary	Proposed FY 24 Entry-Level Salary
Santa Fe College	$50,000	$50,000
University of Florida	$49,816	No Change
Gainesville	$48,568	TBD
Alachua County	$47,028	$50,000
High Springs	$40,600	$42,000-$43,000
Alachua	$40,497 (6th in County)	$47,500 (4th in County)

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

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

CITY STAFF

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

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

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

Key Budget Allocations:

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

INFRASTRUCTURE GROWTH, DIVERSIFICATION AND SUSTAINABILITY

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

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

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

Alachua Water Quality & Resiliency Improvement Project Timeline

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

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

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

Key Budget Allocations:

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

ECONOMIC DEVELOPMENT

Continued and intentional efforts to promote economic development is essential to ensuring the City is able to continue to provide premium service delivery and a strong quality of life. For decades, the City of Alachua has exhibited a history of being at the forefront of economic development through strategic investments in community assets and creating a vibrant and thriving community.

As Alachua continues to grow, the need for more advanced economic development activities is necessary to have the capacity and ability to realize business growth potential. Critical to this effort is ensuring adequate staffing that enables the City to manage economic development activities. Additionally, by investing in key business retention and attraction activities, the City is cultivating a competitive environment for business to flourish.

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

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

Key Budget Allocations:

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

Recreation and Culture Enhancement

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

With the recent construction of the Legacy Park Multipurpose Center, the Legacy Park Amphitheater and the renovation of all neighborhood parks, the City has invested in the facilities necessary to provide 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 cultural events including the largest City-organized event (July Fourth Celebration), Martin Luther King, Jr. Day Celebration, ballets, concerts, art lessons and community gatherings.

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

Key Budget Allocations:

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

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

THE BEST IS YET TO COME

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

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

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

Sincerely,

Mike DaRoza
City Manager
City of Alachua

City of ALACHUA the good life community

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ALACHUA
the good life community

Section 2 Budget Summary

INTRODUCTION TO CITY BUDGETING

Defining a City Budget

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

Defining Revenue

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

Defining Expenditure

Expenditures are the usage of financial resources. There are four basic types of expenditures: personal services, operating, capital and debt. Personal services include all salary and salary related expenditures. Operating expenditures include the day-to-day expenses such as supplies, utilities, and equipment purchases. Capital expenditures include construction of roads, parks, buildings and the purchase of land. Debt is the expense related to principal and interest on long-term bonds and notes issued by the City.

Defining Fund Balance

Fund balances are funds carried over from the previous fiscal year. The City has a variety of uses for fund balance including reserve for future capital projects, for emergencies and catastrophes, for certain bond issues, and for other contingencies and expenditures.

Defining Fund Accounting

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

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

THE BUDGET PROCESS

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

The budget process began with a review and consideration of comments from the prior year budget process. This led to the budget “kick-off” meeting in April 2023 with the department directors. Directions for the budget process were provided and written budget instructions were distributed. Departments were instructed to prepare budgets using a “continuation” funding level. “Continuation” level funding is the level of funding needed to provide the same level of service in the next fiscal year as was provided in the current fiscal year.

Following the City Commission Strategic Initiatives retreat in June, the City Manager formally presented the proposed budgets during budget workshops held during the months of July and August 2023. The workshops held in July and August provided an initial opportunity to enable the Commission and the public to review, comment and make changes to the budget prior to the formal adoption process that takes place through the month of September 2023. This includes public hearings with the City Commission to discuss the operating budget and the capital improvement program budget.

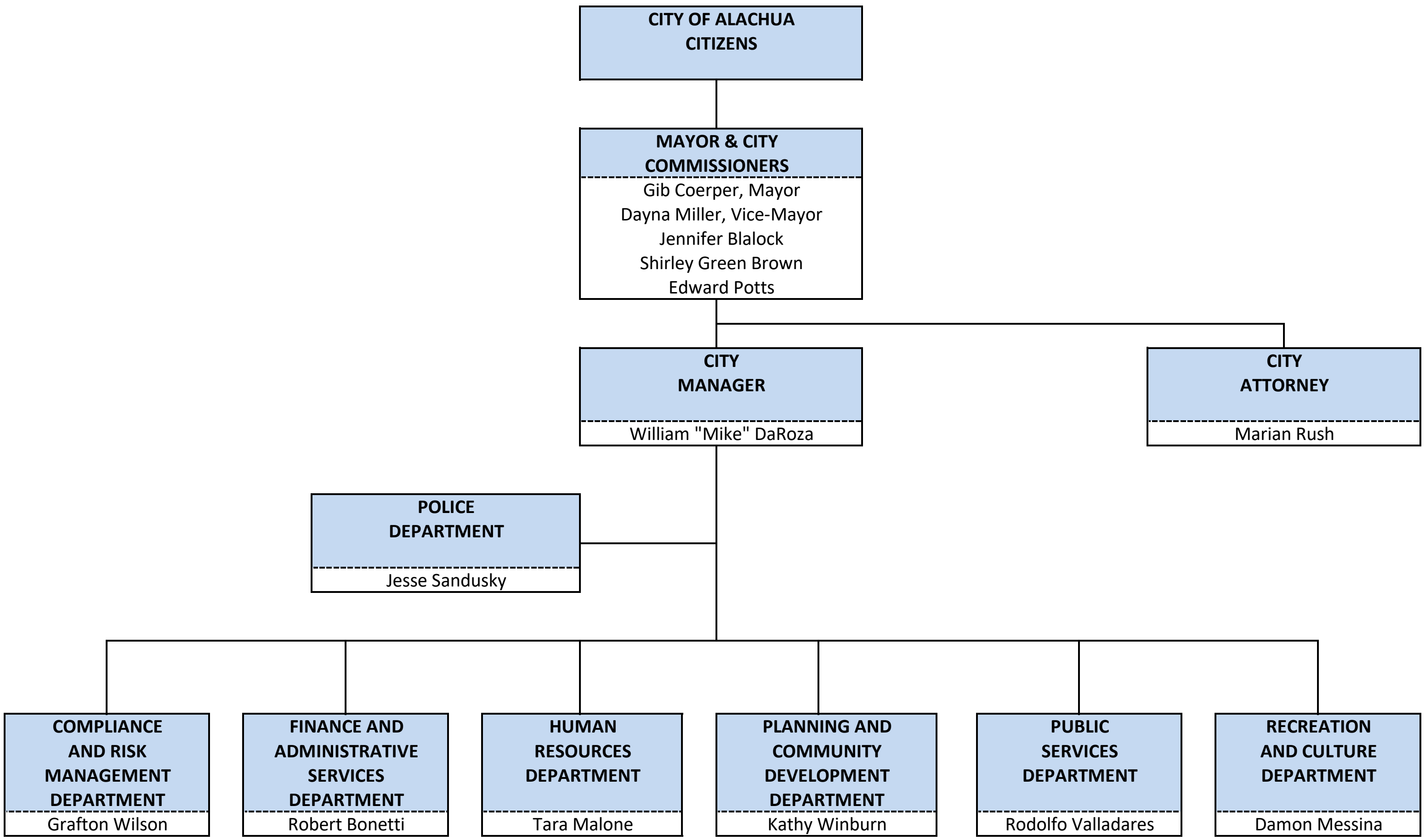
The proposed millage rate for FY 2023-2024 was established on July 24, 2023. The tentative millage rate was used by the Property Appraiser to prepare Truth-in-Millage or “TRIM” notices distributed in mid-August. TRIM notices advise County taxpayers of how tax rates proposed by all local taxing authorities, combines with current information on assessed value of real property, will affect the taxes on each taxed parcel of land. The TRIM notice also serves as the official notification of the time and place of the first public hearing for adoption of tentative millage rates and budget by each taxing authority.

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

BUDGET PROCESS HIGHLIGHTS

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

CITY OF ALACHUA GOVERNMENT



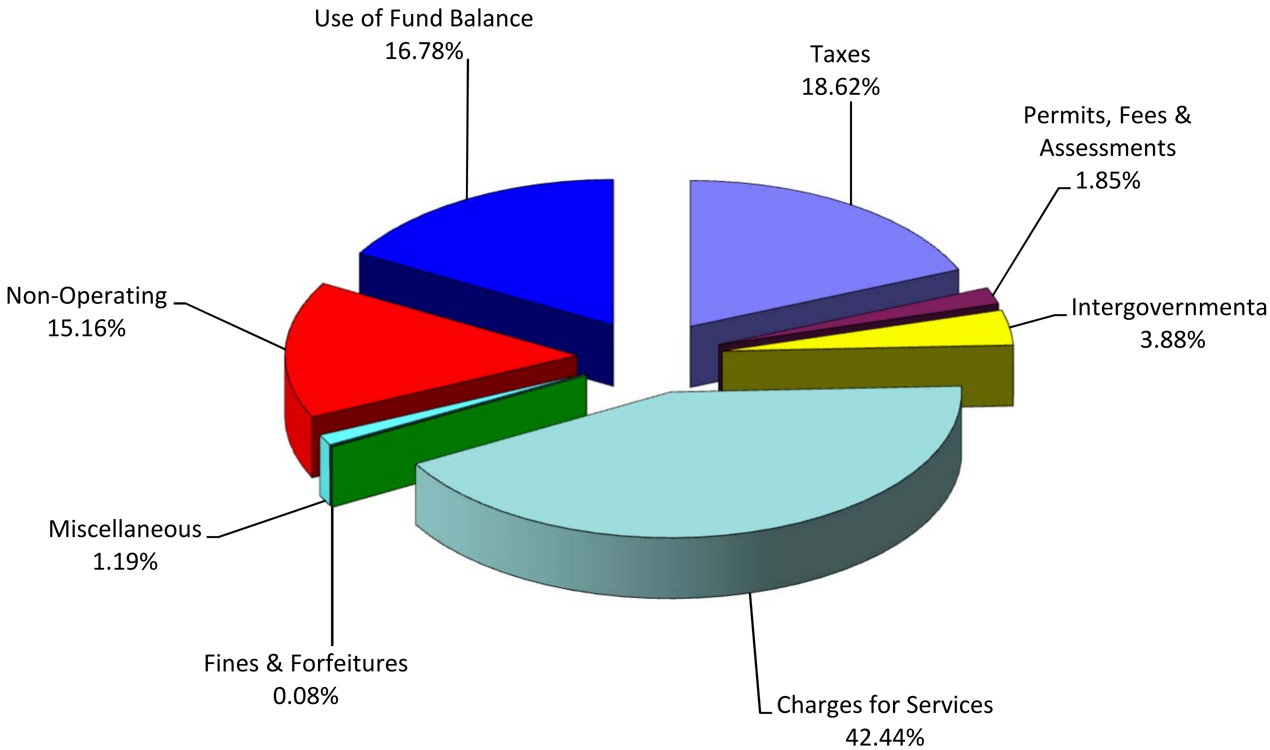
BUDGET SOURCES AND USES

Sources	FY 21 Actual	FY 22 Actual	FY 23 Approved	FY 24 Tentative
Use of Fund Balance	$0	$0	$15,711,926	$9,565,788
Revenue:				
Ad Valorem Taxes	4,727,001	5,079,268	5,559,133	6,929,631
Other Taxes	2,934,928	3,122,670	2,597,648	3,690,393
Permits, Fees & Assessments	798,258	1,006,502	872,600	1,053,660
Intergovernmental Revenue	2,923,312	2,836,503	6,795,536	2,212,837
Charges for Services	23,048,334	28,053,959	23,009,304	24,201,837
Fines and Forfeitures	46,208	56,253	45,000	45,000
Miscellaneous Revenue	671,461	933,756	472,420	677,200
Total Revenue	35,149,502	41,088,911	39,351,641	38,810,558
Transfers-In	3,048,522	3,248,809	6,752,279	9,829,429
Other Non-Revenues	138,665	0	0	0
Less Undercollection	0	0	(1,155,993)	(1,183,165)
	3,187,187	3,248,809	5,596,286	8,646,264
TOTAL SOURCES	**$38,336,689**	**$44,337,720**	**$60,659,853**	**$57,022,610**

USES	FY 21 Actual	FY 22 Actual	FY 23 Approved	FY 24 Tentative
Operating Budget				
Personnel Services	$10,513,980	$10,895,469	$13,249,071	$14,591,929
Operating Expenses	18,242,681	22,863,366	25,498,135	17,315,267
Capital Outlay	1,757,448	1,450,247	12,274,052	12,169,152
Total Operating Budget	30,514,109	35,209,082	51,021,258	44,076,348
Grants & Aids	62,527	50,931	322,438	316,501
Debt Service	1,407,457	1,179,963	1,968,878	1,869,900
Transfers to Other Funds	3,048,522	3,248,809	6,752,279	9,829,429
Other Uses	(141,770)	337,352	0	0
Contingency	0	0	595,000	930,432
TOTAL USES	**$34,890,845**	**$40,026,137**	**$60,659,853**	**$ 57,022,610**

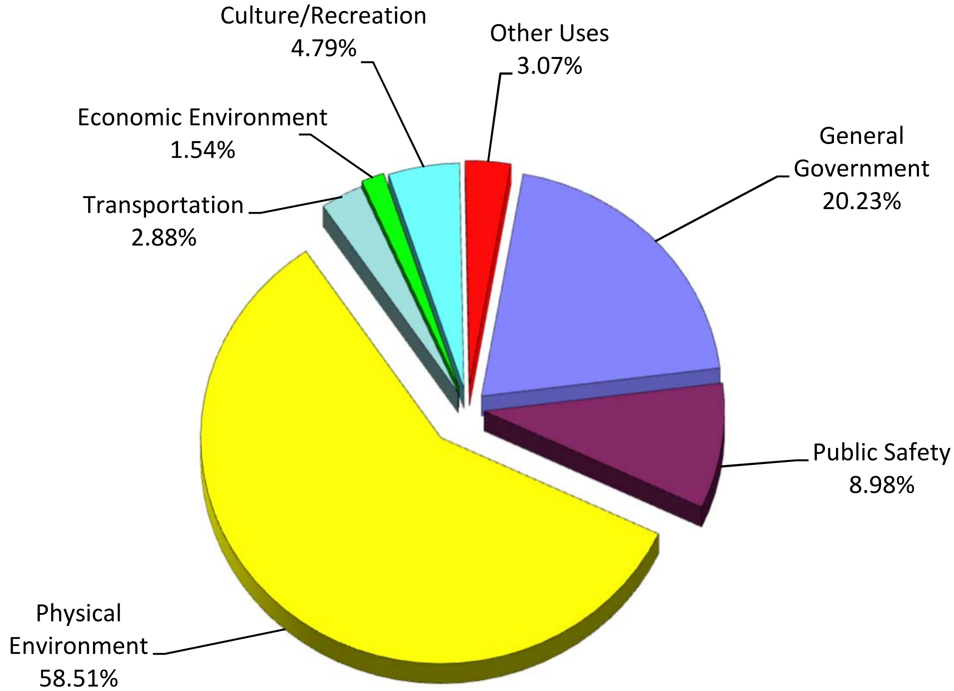
FY 2023-2024 BUDGET REVENUES BY SOURCE

Taxes	$ 10,620,024
Permits, Fees & Assessments	1,053,660
Intergovernmental	2,212,837
Charges for Services	24,201,837
Fines & Forfeitures	45,000
Miscellaneous	677,200
Non-Operating	8,646,264
Use of Fund Balance	9,565,788
TOTAL	**$ 57,022,610**



FY 2023-2024 BUDGET USES BY FUNCTION

General Government	$ 11,536,229
Public Safety	5,123,159
Physical Environment	33,361,927
Transportation	1,642,438
Economic Environment	880,010
Culture/Recreation	2,729,689
Other Uses	1,749,158
TOTAL	**$ 57,022,610**



FY 2023-2024 BUDGET BY FUNCTION - ALL FUNDS

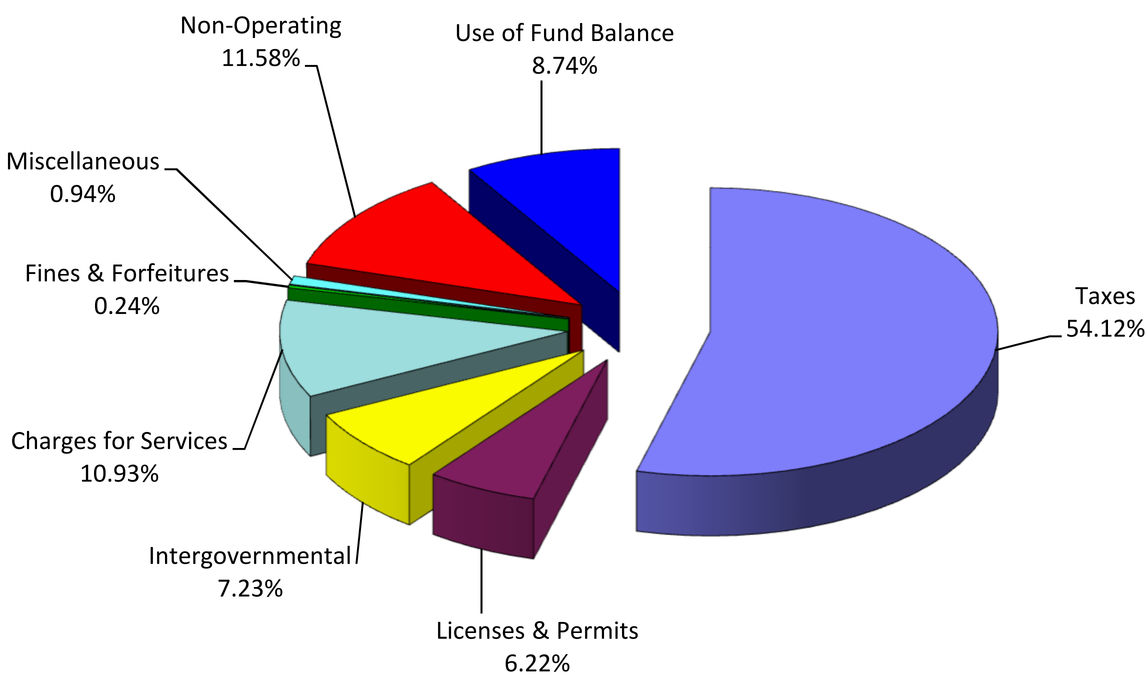
	FY 21 Actual	FY 22 Actual	FY 23 Approved	FY 24 Tentative
General Government				
Legislative	$ 136,437	$ 142,936	$ 156,307	$ 157,090
Executive	812,153	644,896	913,237	991,135
Financial & Administrative	3,378,412	3,255,440	3,170,083	3,652,056
Legal Counsel	233,861	146,341	174,060	185,000
Comprehensive Planning	960,207	962,076	1,309,543	1,483,520
Debt Service Payments	996,173	788,538	1,083,814	1,081,188
Other General Government	1,282,213	993,584	1,950,502	3,986,240
Subtotal	7,799,456	6,933,811	8,757,546	11,536,229
Public Safety				
Law Enforcement	3,736,983	4,155,576	4,699,268	4,693,115
Fire Services	0	0	0	0
Protective Inspections	225,072	204,779	308,403	430,044
Other Public Safety	0	0	0	0
Subtotal	3,962,055	4,360,355	5,007,671	5,123,159
Physical Environment				
Electric Utility Services	11,232,321	15,268,741	21,922,649	14,797,046
Water Utility Services	1,758,539	2,051,395	5,793,392	4,031,966
Garbage/Solid Waste Services	709,241	722,178	1,079,066	1,111,762
Sewer/Wastewater Services	2,689,827	2,849,220	3,556,023	3,366,546
Water Distribution/Collection Services	677,650	552,417	881,090	985,336
Flood Control/Stormwater Management	455,333	906,180	28,126	24,826
Mosquito Control	43,856	48,870	48,981	53,742
Subtotal	17,566,767	22,399,001	33,309,327	24,371,224
Transportation				
Transit Systems	0	0	0	0
Streets & Roads Facilities	934,116	743,938	2,536,647	1,642,438
Subtotal	934,116	743,938	2,536,647	1,642,438
Economic Environment				
Housing & Urban Development	0	0	0	0
Industry Development	10,077	7,644	54,000	58,063
Other Economic Environment	394,230	672,575	1,208,878	801,947
Subtotal	404,307	680,219	1,262,878	860,010
Human Services				
Health	0	0	0	0
Welfare	0	0	0	0
Other Human Services	128,524	86,665	0	0
Subtotal	128,524	86,665	0	0
Culture/Recreation				
Recreation and Culture	1,188,868	1,235,987	2,438,505	2,729,689
Subtotal	1,188,868	1,235,987	2,438,505	2,729,689

FY 2023-2024 BUDGET BY FUNCTION - ALL FUNDS

	FY 21 Actual	FY 22 Actual	FY 23 Approved	FY 24 Tentative
Courts				
Court-Related Services	0	0	0	0
Subtotal	0	0	0	0
Other Uses				
Interfund Transfers	3,048,522	3,248,809	6,752,279	9,829,429
Other Uses	(141,770)	337,352	0	0
Contingency	0	0	595,000	930,432
Subtotal	2,906,752	3,586,161	7,347,279	10,759,861
Grand Total	**$ 34,890,845**	**$ 40,026,137**	**$ 60,659,853**	**$ 57,022,610**

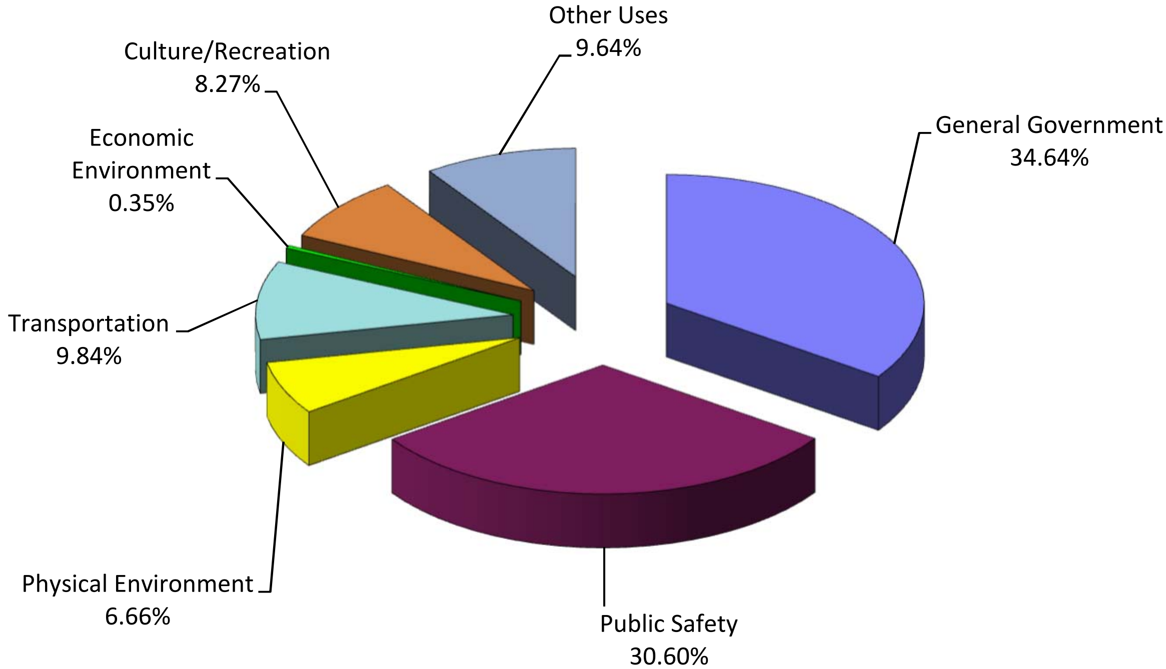
FY 2023-2024 BUDGET REVENUES BY SOURCE - GENERAL FUND

Taxes	$	9,028,656
Licenses & Permits		1,037,000
Intergovernmental		1,206,540
Charges for Services		1,824,066
Fines & Forfeitures		40,000
Miscellaneous		157,600
Non-Operating		1,931,700
Use of Fund Balance		1,457,788
TOTAL	**$**	**16,683,350**



FY 2023-2024 BUDGET USES BY FUNCTION - GENERAL FUND

General Government	$ 5,779,226
Public Safety	5,105,159
Physical Environment	1,111,762
Transportation	1,642,438
Economic Environment	58,063
Culture/Recreation	1,379,244
Other Uses	1,607,458
TOTAL	**$ 16,683,350**



BUDGET BY FUNCTION - GENERAL FUND

	FY 21 Actual	FY 22 Actual	FY 23 Approved	FY 24 Tentative
General Government				
Legislative	$ 136,437	$ 142,936	$ 156,307	$ 157,090
Executive	812,153	644,896	913,237	991,135
Financial & Administrative	2,042,674	1,674,938	1,071,774	1,160,326
Legal Counsel	233,861	146,341	174,060	185,000
Comprehensive Planning	912,297	949,875	1,108,143	1,282,009
Other General Government	834,046	535,757	1,497,837	2,003,666
Subtotal	4,971,468	4,094,743	4,921,358	5,779,226
Public Safety				
Law Enforcement	3,734,893	4,155,576	4,679,268	4,675,115
Protective Inspections	225,072	204,779	308,403	430,044
Fire Rescue Services	0	0	0	0
Subtotal	3,959,965	4,360,355	4,987,671	5,105,159
Physical Environment				
Garbage/Solid Waste Control Services	710,191	733,993	1,079,066	1,111,762
Subtotal	710,191	733,993	1,079,066	1,111,762
Transportation				
Streets & Roads Facilities	920,319	723,973	1,634,998	1,642,438
Subtotal	920,319	723,973	1,634,998	1,642,438
Economic Environment				
Employment Opportunity	0	0	0	0
Industry Development	10,077	7,644	54,000	58,063
Other Economic Development	0	0	0	0
Subtotal	10,077	7,644	54,000	58,063
Human Services				
Health	0	0	0	0
Other Human Services	0	0	0	0
Subtotal	0	0	0	0
Culture/Recreation				
Recreation and Culture	1,186,844	1,233,801	1,463,062	1,379,244
Subtotal	1,186,844	1,233,801	1,463,062	1,379,244
Courts				
Court-Related Services	0	0	0	0
Subtotal	0	0	0	0
Other Uses				
Interfund Transfers	976,881	1,248,809	1,035,008	1,072,026
Contingency	0	0	200,000	535,432
Other Non-Operating	0	3,493	0	0
Contribution to Fund Balance	0	0	0	0
Subtotal	976,881	1,252,302	1,235,008	1,607,458
Grand Total	**$ 12,735,745**	**$ 12,406,811**	**$ 15,375,163**	**$ 16,683,350**

FULL-TIME EQUIVALENT (FTE) POSITIONS SUMMARY

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

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

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

ESTIMATION OF THE CITY'S ENDING FUND BALANCE

The City's estimation of ending fund balance, for budgetary purposes as of FY 24, represents the useable, unrestricted cash balance position on September 30, 2024. This modified measurement is utilized to ensure that the City maintains an annual unappropriated balance at a level sufficient to maintain adequate cash flow and to eliminate the need for short-term borrowing, separate from the reserve for contingency. The total unappropriated balance for the City is approximately $10.3 million.

A factor that should be reviewed when estimating the City's position on September 30, 2024, is to project how much of the funds appropriated in the adopted budget will actually be spent, based on past experience and current trends. Any remaining (unspent) funds or excess revenues result in an ending fund balance. Excess revenues may result from a statutory requirement that governments appropriate 95% of certain revenues, which tends to understate collections from certain revenues.

Another factor to consider is to review the budgeted reserves and project what portion of reserves will not be appropriated during the fiscal year. Both factors should be included with the budgeted estimated ending fund balance at September 30, 2024.

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

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

FY 24 TENTATIVE BUDGET FUND BALANCE SUMMARY

Fund Title	Estimated Beginning Fund Balance	Revenues/ Sources	Expenditures/ Uses	Estimated Ending Fund Balance
General Fund	$ 5,912,416	$ 15,225,562	$ 16,683,350	$ 4,454,628
Subtotal General Fund	**5,912,416**	**15,225,562**	**16,683,350**	**4,454,628**
Special Revenue Funds				
Additional Court Costs	12,862	5,000	13,000	4,862
Tree Bank Fund	201,511	0	201,511	0
Explorer Post 537 Fund	5,139	0	5,000	139
TK Basin Special Assessment Fund	18,100	16,960	30,500	4,560
Infrastructure Surtax Fund	375,130	1,129,017	1,504,147	0
Wild Spaces Public Places Fund	216,513	1,129,018	1,345,531	0
Donation Fund	4,914	0	4,914	0
Community Redevelopment Agency (CRA) Fund	412,277	636,084	821,947	226,414
Subtotal Special Revenue Funds	**1,246,446**	**2,916,079**	**3,926,550**	**235,975**
Debt Service Funds				
Debt Service Fund	725,798	807,572	800,274	733,096
Subtotal Debt Service Funds	**725,798**	**807,572**	**800,274**	**733,096**
Capital Projects Funds				
San Felasco Conservation Corridor Fund	1,700	0	1,700	0
Heritage Oaks Fund	4,326	0	4,326	0
CDBG Neighborhhod Revitalization Grant Fund	0	0	0	0
CDBG Economic Development Grant Fund	0	0	0	0
Subtotal Capital Projects Funds	**6,026**	**0**	**6,026**	**0**
Enterprise Funds				
Electric Utility Fund	8,414,003	16,370,971	21,126,934	3,658,040
Water Utility Fund	786,876	4,883,625	5,558,647	111,854
Wastewater Utility Fund	1,481,439	3,169,010	4,410,680	239,769
Mosquito Control Fund	273,900	64,925	133,742	205,083
Subtotal Enterprise Funds	**10,956,218**	**24,488,531**	**31,230,003**	**4,214,746**
Internal Service Funds				
Utility Administration & Operations Fund	1,027,992	4,019,078	4,376,407	670,663
Subtotal Internal Service Funds	**1,027,992**	**4,019,078**	**4,376,407**	**670,663**
Trust & Agency Funds	0	0	0	0
Subtotal Trust & Agency Funds	**0**	**0**	**0**	**0**
Total	**$ 19,874,896**	**$ 47,456,822**	**$ 57,022,610**	**$ 10,309,108**

INTERFUND TRANSFER OVERVIEW

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

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

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

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

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

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

SUMMARY OF INTERFUND TRANSFERS FISCAL YEAR 2023-2024

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

City of ALACHUA
the good life community

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SECTION 3
FUND
SUMMARIES

BASIS OF ACCOUNTING AND BUDGETING

Because the revenue and expenditure estimates contained in the Tentative Fiscal Year 2023-2024 Budget are based on GAAP, it is important that the reader have an overview of accounting principles as they relate to the estimates. The following is a brief review of the measurement focus and basis of accounting; the two principles which most directly affect those estimates.

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

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

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

FUND ACCOUNTING

All Fund Types: **FY 24--$57,022,610**

THE FUND STRUCTURE AND GOVERNMENTAL ACCOUNTING AND BUDGETING

The City of Alachua developed the revenue and expenditure estimates contained in the Tentative Fiscal Year 2023-2024 Budget in a manner that follows Generally Accepted Accounting Principles (GAAP). The Budget is organized on the basis of funds, each of which is considered a separate budgetary and accounting entity. Government resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The purposes of the Commission's various funds and account group are as follows:

GOVERNMENTAL FUNDS

General Fund: **FY 24--$16,683,350**

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

Debt Service Funds: **FY 24--$800,274**

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

Special Revenue Funds: **FY 24--$3,926,550**

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are designated for specified purposes or are restricted in use. Special Revenue Funds include Grant Funds.

Capital Project Funds: **FY 24--$6,026**

Capital Project Funds are used to account for financial resources to be used for the acquisition, construction, or improvement of major capital facilities (other than those financed by the Proprietary Funds and Special Assessment Funds).

PROPRIETARY FUNDS

Enterprise Funds: **FY 24--$31,230,003**

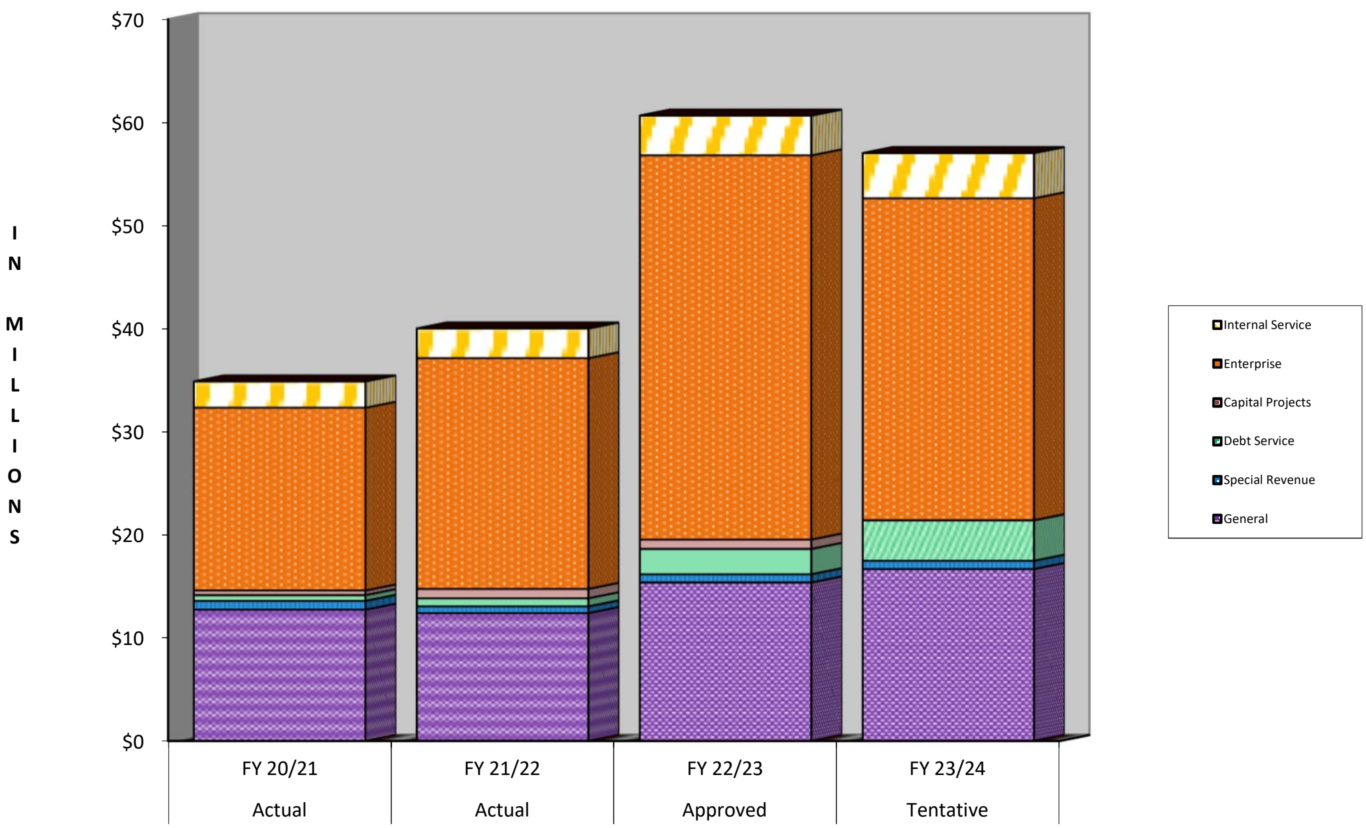
Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises in which the intent of the governing body is that all costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily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

Internal Service Funds: **FY 24--$4,376,407**

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 20/21	Actual FY 21/22	Approved FY 22/23	Tentative FY 23/24
General	$ 12,735,745	$ 12,406,811	$ 15,375,163	$ 16,683,350
Debt Service	856,326	647,741	802,217	800,274
Special Revenue	556,926	788,607	2,457,864	3,926,550
Capital Projects	451,877	910,864	907,632	6,026
Enterprise	17,739,903	22,390,682	37,263,316	31,230,003
Internal Service	2,550,068	2,881,432	3,853,661	4,376,407
Trust & Agency	-	-	-	-
Total	$34,890,845	$40,026,137	$60,659,853	$57,022,610



GENERAL FUND (001)

REVENUE	Actual FY20/21	Actual FY 21/22	Approved FY 22/23	Tentative FY 23/24
OPERATING REVENUE:				
TAXES	$ 6,977,373	$ 7,427,211	$ 7,546,146	$ 9,028,656
PERMITS, FEES & ASSESSMENTS	787,149	981,829	853,000	1,037,000
INTERGOVERNMENTAL REVENUE	1,304,384	1,228,830	1,076,265	1,206,540
CHARGES FOR SERVICES	1,415,203	1,586,129	1,801,940	1,824,066
FINES AND FORFEITURES	40,762	47,266	40,000	40,000
MISCELLANEOUS REVENUE	39,665	69,941	40,600	157,600
TOTAL OPERATING	10,564,536	11,341,206	11,357,951	13,293,862
NON-OPERATING REVENUE:				
OPERATING TRANSFERS IN	2,000,000	2,000,000	2,000,000	2,001,700
USE OF FUND BALANCE	0	0	2,087,212	1,457,788
OTHER NON-REVENUES	0	0	(70,000)	(70,000)
TOTAL NON-OPERATING	2,000,000	2,000,000	4,017,212	3,389,488
TOTAL REVENUE	$ 12,564,536	$ 13,341,206	$ 15,375,163	$ 16,683,350

EXPENDITURE	Actual FY20/21	Actual FY 21/22	Approved FY 22/23	Tentative FY 23/24
OPERATING EXPENDITURES:				
PERSONAL SERVICES	$ 7,039,475	$ 7,191,722	$ 8,457,892	$ 9,202,345
OPERATING EXPENSES	3,339,543	3,542,358	4,172,883	4,286,546
CAPITAL OUTLAY	1,316,369	370,970	1,211,942	1,295,500
DEBT SERVICE	0	0	0	0
GRANTS AND AIDS	62,527	37,644	297,438	291,501
TOTAL OPERATING	11,757,914	11,142,694	14,140,155	15,075,892
NON-OPERATING:				
OPERATING TRANSFERS OUT	976,881	1,248,809	1,035,008	1,072,026
RESERVE FOR CONTINGENCY	0	0	200,000	535,432
NON-OPERATING	950	15,308	0	0
CONTRIBUTION TO FUND BALANCE	0	0	0	0
TOTAL NON-OPERATING	977,831	1,264,117	1,235,008	1,607,458
TOTAL EXPENDITURES	$ 12,735,745	$ 12,406,811	$ 15,375,163	$ 16,683,350

ELECTRIC UTILITY FUND (010)

REVENUE	Actual FY20/21	Actual FY 21/22	Approved FY 22/23	Tentative FY 23/24
OPERATING REVENUE:				
TAXES	$ 0	$ 0	$ 0	$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	14,332,165	17,902,003	15,674,264	16,786,971
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	569,791	778,277	360,000	414,000
TOTAL OPERATING	14,901,956	18,680,280	16,034,264	17,200,971
NON-OPERATING REVENUE:				
USE OF FUND BALANCE	0	0	10,082,011	4,755,963
OTHER NON-REVENUES	0	0	(801,713)	(830,000)
TOTAL NON-OPERATING	0	0	9,280,298	3,925,963
TOTAL REVENUE	$ 14,901,956	$ 18,680,280	$ 25,314,562	$ 21,126,934

EXPENDITURE	Actual FY20/21	Actual FY 21/22	Approved FY 22/23	Tentative FY 23/24
OPERATING EXPENDITURES:				
PERSONAL SERVICES	$ 945,714	$ 1,039,085	$ 1,427,905	$ 1,521,242
OPERATING EXPENSES	10,286,608	14,229,656	17,756,674	9,787,179
CAPITAL OUTLAY	0	0	2,738,070	3,488,625
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	11,232,322	15,268,741	21,922,649	14,797,046
NON-OPERATING:				
OPERATING TRANSFERS OUT	2,000,000	2,000,000	3,391,913	6,329,888
OTHER NON-OPERATING	(31,514)	91,186	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	1,968,486	2,091,186	3,391,913	6,329,888
TOTAL EXPENDITURES	$ 13,200,808	$ 17,359,927	$ 25,314,562	$ 21,126,934

WATER UTILITY FUND (020)

REVENUE	Actual FY20/21	Actual FY 21/22	Approved FY 22/23	Tentative FY 23/24
OPERATING REVENUE:				
TAXES	$ 0	$ 0	$ 0	$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	341,422	4,715,000	0
CHARGES FOR SERVICES	2,060,093	2,203,780	2,223,100	2,240,000
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	18,513	22,323	20,500	20,000
TOTAL OPERATING	2,078,606	2,567,525	6,958,600	2,260,000
NON-OPERATING REVENUE:				
USE OF FUND BALANCE	0	0	618,367	675,022
OTHER NON-REVENUES	47,182	0	(112,180)	2,623,625
TOTAL NON-OPERATING	47,182	0	506,187	3,298,647
TOTAL REVENUE	$ 2,125,788	$ 2,567,525	$ 7,464,787	$ 5,558,647

EXPENDITURE	Actual FY20/21	Actual FY 21/22	Approved FY 22/23	Tentative FY 23/24
OPERATING EXPENDITURES:				
PERSONAL SERVICES	$ 245,896	$ 213,201	$ 211,243	$ 344,663
OPERATING EXPENSES	1,445,194	1,777,265	594,004	467,270
CAPITAL OUTLAY	0	0	4,823,925	3,054,349
DEBT SERVICE	67,449	60,929	164,220	165,684
TOTAL OPERATING	1,758,539	2,051,395	5,793,392	4,031,966
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	1,571,395	1,426,681
OTHER NON-OPERATING	(4,050)	6,395	0	0
RESERVES	0	0	100,000	100,000
TOTAL NON-OPERATING	(4,050)	6,395	1,671,395	1,526,681
TOTAL EXPENDITURES	$ 1,754,489	$ 2,057,790	$ 7,464,787	$ 5,558,647

WASTEWATER UTILITY FUND (030)

REVENUE	Actual FY20/21	Actual FY 21/22	Approved FY 22/23	Tentative FY 23/24
OPERATING REVENUE:				
TAXES	$ 0	$ 0	$ 0	$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	3,048,311	3,133,150	3,250,000	3,285,800
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	25,081	33,216	31,500	50,000
TOTAL OPERATING	3,073,392	3,166,366	3,281,500	3,335,800
NON-OPERATING REVENUE:				
USE OF FUND BALANCE	0	0	1,272,086	1,241,670
OTHER NON-REVENUES	91,483	0	(169,100)	(166,790)
TOTAL NON-OPERATING	91,483	0	1,102,986	1,074,880
TOTAL REVENUE	$ 3,164,875	$ 3,166,366	$ 4,384,486	$ 4,410,680

EXPENDITURE	Actual FY20/21	Actual FY 21/22	Approved FY 22/23	Tentative FY 23/24
OPERATING EXPENDITURES:				
PERSONAL SERVICES	$ 460,556	$ 490,901	$ 473,084	$ 569,210
OPERATING EXPENSES	1,984,717	2,127,102	843,292	1,128,308
CAPITAL OUTLAY	0	0	1,618,083	1,046,000
DEBT SERVICE	244,555	231,217	621,564	623,028
TOTAL OPERATING	2,689,828	2,849,220	3,556,023	3,366,546
NON-OPERATING:				
OPERATING TRANSFERS OUT	71,641	0	728,463	944,134
OTHER NON-OPERATING	(20,716)	74,330	0	0
RESERVES	0	0	100,000	100,000
TOTAL NON-OPERATING	50,925	74,330	828,463	1,044,134
TOTAL EXPENDITURES	$ 2,740,753	$ 2,923,550	$ 4,384,486	$ 4,410,680

MOSQUITO CONTROL FUND (042)

REVENUE	Actual FY20/21	Actual FY 21/22	Approved FY 22/23	Tentative FY 23/24
OPERATING REVENUE:				
TAXES	$ 0	$ 0	$ 0	$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	15,000	0	0	0
CHARGES FOR SERVICES	61,171	61,972	60,000	65,000
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	913	1,083	800	3,300
TOTAL OPERATING	77,084	63,055	60,800	68,300
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	41,681	68,817
OTHER NON-REVENUES	0	0	(3,000)	(3,375)
TOTAL NON-OPERATING	0	0	38,681	65,442
TOTAL REVENUE	$ 77,084	$ 63,055	$ 99,481	$ 133,742

EXPENDITURE	Actual FY20/21	Actual FY 21/22	Approved FY 22/23	Tentative FY 23/24
OPERATING EXPENDITURES:				
PERSONAL SERVICES	$ 1,619	$ 4,568	$ 7,773	$ 12,124
OPERATING EXPENSES	42,237	44,302	41,208	41,618
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	43,856	48,870	48,981	53,742
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	25,500	55,000
OTHER NON-OPERATING	(3)	545	0	0
RESERVES	0	0	25,000	25,000
TOTAL NON-OPERATING	(3)	545	50,500	80,000
TOTAL EXPENDITURES	$ 43,853	$ 49,415	$ 99,481	$ 133,742

ADDITIONAL COURT COSTS FUND (044)

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

EXPENDITURE	Actual FY20/21	Actual FY 21/22	Approved FY 22/23	Tentative FY 23/24
OPERATING EXPENDITURES:				
PERSONAL SERVICES	$ 0	$ 0	$ 0	$ 0
OPERATING EXPENSES	2,090	0	15,000	13,000
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	2,090	0	15,000	13,000
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	$ 2,090	$ 0	$ 15,000	$ 13,000

TREE BANK FUND (046)

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

EXPENDITURE	Actual FY20/21	Actual FY 21/22	Approved FY 22/23	Tentative FY 23/24
OPERATING EXPENDITURES:				
GENERAL GOVERNMENT				
PERSONAL SERVICES	$ 0	$ 0	$ 0	$ 0
OPERATING EXPENSES	12,805	11,900	201,400	201,511
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	12,805	11,900	201,400	201,511
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	$ 12,805	$ 11,900	$ 201,400	$ 201,511

EXPLORER POST 537 FUND (052)

REVENUE	Actual FY20/21	Actual FY 21/22	Approved FY 22/23	Tentative FY 23/24
OPERATING REVENUE:				
TAXES	$ 0	$ 0	$ 0	$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	100	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	100	0	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	5,000	5,000
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	5,000	5,000
TOTAL REVENUE	$ 100	$ 0	$ 5,000	$ 5,000

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

TK BASIN STORMWATER ASSESSMENT FUND (054)

REVENUE	Actual FY20/21	Actual FY 21/22	Approved FY 22/23	Tentative FY 23/24
OPERATING REVENUE:				
TAXES	$ 0	$ 0	$ 0	$ 0
PERMITS, FEES & ASSESSMENTS	10,614	24,013	19,600	16,660
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	12	26	20	300
TOTAL OPERATING	10,626	24,039	19,620	16,960
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	14,180	13,540
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	14,180	13,540
TOTAL REVENUE	$ 10,626	$ 24,039	$ 33,800	$ 30,500

EXPENDITURE	Actual FY20/21	Actual FY 21/22	Approved FY 22/23	Tentative FY 23/24
OPERATING EXPENDITURES:				
PERSONAL SERVICES	$ 0	$ 0	$ 0	$ 0
OPERATING EXPENSES	17,253	17,467	23,800	20,500
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	17,253	17,467	23,800	20,500
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	$ 17,253	$ 17,467	$ 33,800	$ 30,500

INFRASTRUCTURE SURTAX FUND (056)

REVENUE	Actual FY20/21	Actual FY 21/22	Approved FY 22/23	Tentative FY 23/24
OPERATING REVENUE:				
TAXES	$ 0	$ 0	$ 0	$ 795,684
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	333,333
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	0	0	0	1,129,017
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	0	375,130
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	375,130
TOTAL REVENUE	$ 0	$ 0	$ 0	$ 1,504,147

EXPENDITURE	Actual FY20/21	Actual FY 21/22	Approved FY 22/23	Tentative FY 23/24
OPERATING EXPENDITURES:				
PERSONAL SERVICES	$ 0	$ 0	$ 0	$ 0
OPERATING EXPENSES	0	0	0	0
CAPITAL OUTLAY	0	0	0	1,504,147
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	0	0	0	1,504,147
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	$ 0	$ 1,504,147

WILD SPACES PUBLIC PLACES FUND (057)

REVENUE	Actual FY20/21	Actual FY 21/22	Approved FY 22/23	Tentative FY 23/24
OPERATING REVENUE:				
TAXES	$ 684,556	$ 774,727	$ 610,635	$ 795,684
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	333,334
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	684,556	774,727	610,635	1,129,018
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	343,990	216,513
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	343,990	216,513
TOTAL REVENUE	$ 684,556	$ 774,727	$ 954,625	$ 1,345,531

EXPENDITURE	Actual FY20/21	Actual FY 21/22	Approved FY 22/23	Tentative FY 23/24
OPERATING EXPENDITURES:				
PERSONAL SERVICES	$ 0	$ 0	$ 0	$ 0
OPERATING EXPENSES	0	0	592,739	0
CAPITAL OUTLAY	0	0	361,886	1,345,531
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	0	0	954,625	1,345,531
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	$ 954,625	$ 1,345,531

CHILDREN'S TRUST GRANT FUND (061)

REVENUE	Actual FY20/21	Actual FY 21/22	Approved FY 22/23	Tentative FY 23/24
OPERATING REVENUE:				
TAXES	$ 0	$ 0	$ 0	$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	113,451	50,900	0	0
CHARGES FOR SERVICES	15,072	36,765	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	128,523	87,665	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	$ 128,523	$ 87,665	$ 0	$ 0

EXPENDITURE	Actual FY20/21	Actual FY 21/22	Approved FY 22/23	Tentative FY 23/24
OPERATING EXPENDITURES:				
PERSONAL SERVICES	$ 0	$ 0	$ 0	$ 0
OPERATING EXPENSES	128,524	86,665	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	128,524	86,665	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	$ 128,524	$ 86,665	$ 0	$ 0

DEBT SERVICE FUND (070)

REVENUE	Actual FY20/21	Actual FY 21/22	Approved FY 22/23	Tentative FY 23/24
OPERATING REVENUE:				
TAXES	$ 0	$ 0	$ 0	$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	89	124	0	0
TOTAL OPERATING	89	124	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	857,416	827,957	809,977	807,572
USE OF FUND BALANCE	0	0	(7,760)	(7,298)
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	857,416	827,957	802,217	800,274
TOTAL REVENUE	$ 857,505	$ 828,081	$ 802,217	$ 800,274

EXPENDITURE	Actual FY20/21	Actual FY 21/22	Approved FY 22/23	Tentative FY 23/24
OPERATING EXPENDITURES:				
PERSONAL SERVICES	$ 0	$ 0	$ 0	$ 0
OPERATING EXPENSES	0	0	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	856,326	647,741	802,217	800,274
TOTAL OPERATING	856,326	647,741	802,217	800,274
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	$ 856,326	$ 647,741	$ 802,217	$ 800,274

DONATION FUND (167)

REVENUE	Actual FY20/21	Actual FY 21/22	Approved FY 22/23	Tentative FY 23/24
OPERATING REVENUE:				
TAXES	$ 0	$ 0	$ 0	$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	11	20	0	0
TOTAL OPERATING	11	20	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	19,161	4,914
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	19,161	4,914
TOTAL REVENUE	$ 11	$ 20	$ 19,161	$ 4,914

EXPENDITURE	Actual FY20/21	Actual FY 21/22	Approved FY 22/23	Tentative FY 23/24
OPERATING EXPENDITURES:				
PERSONAL SERVICES	$ 0	$ 0	$ 0	$ 0
OPERATING EXPENSES	2,024	0	19,161	4,914
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	2,024	0	19,161	4,914
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	$ 2,024	$ 0	$ 19,161	$ 4,914

COMMUNITY REDEVELOPMENT AGENCY - CRA FUND (310)

REVENUE	Actual FY20/21	Actual FY 21/22	Approved FY 22/23	Tentative FY 23/24
OPERATING REVENUE:				
TAXES	$ 0	$ 0	$ 0	$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	282,740	290,770	324,236	339,630
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	12,909	27,003	18,300	32,000
TOTAL OPERATING	295,649	317,773	342,536	371,630
NON-OPERATING REVENUE:				
TRANSFERS IN	191,106	199,238	225,031	264,454
USE OF FUND BALANCE	0	0	661,311	185,863
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	191,106	199,238	886,342	450,317
TOTAL REVENUE	$ 486,755	$ 517,011	$ 1,228,878	$ 821,947

EXPENDITURE	Actual FY20/21	Actual FY 21/22	Approved FY 22/23	Tentative FY 23/24
OPERATING EXPENDITURES:				
PERSONAL SERVICES	$ 77,839	$ 86,118	$ 122,597	$ 126,713
OPERATING EXPENSES	217,111	283,328	323,417	395,234
CAPITAL OUTLAY	0	190,563	638,584	255,000
GRANTS AND AIDS	0	13,287	25,000	25,000
DEBT SERVICE	99,280	99,279	99,280	0
TOTAL OPERATING	394,230	672,575	1,208,878	801,947
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	$ 394,230	$ 672,575	$ 1,228,878	$ 821,947

SAN FELASCO CONSERVATION CORRIDOR FUND (313)

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

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

HERITAGE OAKS IMPROVEMENTS FUND (319)

REVENUE	Actual FY20/21	Actual FY 21/22	Approved FY 22/23	Tentative FY 23/24
OPERATING REVENUE:				
TAXES	$ 0	$ 0	$ 0	$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	0	0	0	0
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	0	0	4,326	4,326
TOTAL REVENUE	$ 0	$ 0	$ 4,326	$ 4,326

EXPENDITURE	Actual FY20/21	Actual FY 21/22	Approved FY 22/23	Tentative FY 23/24
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	0	0	4,326	4,326
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	$ 4,326	$ 4,326

CDBG-NEIGHBORHOOD REVITALIZATION FUND (322)

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

EXPENDITURE	Actual FY20/21	Actual FY 21/22	Approved FY 22/23	Tentative FY 23/24
OPERATING EXPENDITURES:				
TRANSPORTATION				
PERSONAL SERVICES	$ 0	$ 0	$ 0	$ 0
OPERATING EXPENSES	0	19,965	36,087	0
CAPITAL OUTLAY	0	0	865,562	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	0	19,965	901,649	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	$ 0	$ 19,965	$ 901,649	$ 0

MILL CREEK SINK FUND (323)

REVENUE	Actual FY20/21	Actual FY 21/22	Approved FY 22/23	Tentative FY 23/24
OPERATING REVENUE:				
TAXES	$ 0	$ 0	$ 0	$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	419,057	907,736	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	419,057	907,736	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL REVENUE	$ 419,057	$ 907,736	$ 0	$ 0

EXPENDITURE	Actual FY20/21	Actual FY 21/22	Approved FY 22/23	Tentative FY 23/24
OPERATING EXPENDITURES:				
PERSONAL SERVICES	$ 0	$ 0	$ 0	$ 0
OPERATING EXPENSES	0	0	0	0
CAPITAL OUTLAY	438,080	888,713	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	438,080	888,713	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	$ 438,080	$ 888,713	$ 0	$ 0

FLORIDA JOB GROWTH GRANT FUND (324)

REVENUE	Actual FY20/21	Actual FY 21/22	Approved FY 22/23	Tentative FY 23/24
OPERATING REVENUE:				
TAXES	$ 0	$ 0	$ 0	$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	777,883	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	777,883	0	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	$ 777,883	$ 0	$ 0	$ 0

EXPENDITURE	Actual FY20/21	Actual FY 21/22	Approved FY 22/23	Tentative FY 23/24
OPERATING EXPENDITURES:				
PERSONAL SERVICES	$ 0	$ 0	$ 0	$ 0
OPERATING EXPENSES	0	0	0	0
CAPITAL OUTLAY	3,000	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	3,000	0	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	$ 3,000	$ 0	$ 0	$ 0

CDBG ECONOMIC DEVELOPMENT FUND (325)

REVENUE	Actual FY20/21	Actual FY 21/22	Approved FY 22/23	Tentative FY 23/24
OPERATING REVENUE:				
TAXES	$ 0	$ 0	$ 0	$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	10,797	3,600	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	10,797	3,600	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	$ 10,797	$ 3,600	$ 0	$ 0

EXPENDITURE	Actual FY20/21	Actual FY 21/22	Approved FY 22/23	Tentative FY 23/24
OPERATING EXPENDITURES:				
PERSONAL SERVICES	$ 0	$ 0	$ 0	$ 0
OPERATING EXPENSES	10,797	0	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	10,797	0	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	$ 10,797	$ 0	$ 0	$ 0

INTERNAL SERVICE FUND (700)

REVENUE	Actual FY20/21	Actual FY 21/22	Approved FY 22/23	Tentative FY 23/24
OPERATING REVENUE:				
TAXES	$ 0	$ 0	$ 0	$ 0
PERMITS, FEES & ASSESSMENTS	495	660	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	2,084,697	3,002,434	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	5,352	1,556	700	0
TOTAL OPERATING	2,090,544	3,004,650	700	0
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	3,717,271	4,019,078
USE OF FUND BALANCE	0	0	135,690	357,329
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	3,852,961	4,376,407
TOTAL REVENUE	$ 2,090,544	$ 3,004,650	$ 3,853,661	$ 4,376,407

EXPENDITURE	Actual FY20/21	Actual FY 21/22	Approved FY 22/23	Tentative FY 23/24
OPERATING EXPENDITURES:				
PERSONAL SERVICES	$ 1,742,881	$ 1,869,874	$ 2,548,577	$ 2,815,632
OPERATING EXPENSES	753,779	721,173	867,487	959,861
CAPITAL OUTLAY	0	0	16,000	180,000
DEBT SERVICE	139,847	140,797	281,597	280,914
TOTAL OPERATING	2,636,507	2,731,844	3,713,661	4,236,407
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	(86,439)	149,588	0	0
RESERVES	0	0	140,000	140,000
TOTAL NON-OPERATING	(86,439)	149,588	140,000	140,000
TOTAL EXPENDITURES	$ 2,550,068	$ 2,881,432	$ 3,853,661	$ 4,376,407

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

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

CITY MANAGER

Mission of Department:

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

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

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

CITY ATTORNEY

Mission of Department:

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

EXPENDITURES	FY 21 Actual	FY 22 Actual	FY 23 Approved	FY 24 Tentative
City Attorney				
Personal Services	0	0	0	0
Operating Expenditures	233,861	146,341	174,060	185,000
Capital Outlay	0	0	0	0
Totals	233,861	146,341	174,060	185,000
Grand Total	**233,861**	**146,341**	**174,060**	**185,000**

FUNDING SOURCES	FY 21 Actual	FY 22 Actual	FY 23 Approved	FY 24 Tentative
General Fund	233,861	146,341	174,060	185,000
Grand Total	**233,861**	**146,341**	**174,060**	**185,000**

HUMAN RESOURCES

Mission of Department:

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

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

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

FINANCE AND ADMINISTRATIVE SERVICES

Mission of Department:

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

EXPENDITURES	FY 21 Actual	FY 22 Actual	FY 23 Approved	FY 24 Tentative
Finance and Accounting				
Personal Services	526,464	543,433	588,308	633,777
Operating Expenditures	79,141	73,098	98,433	113,228
Capital Outlay	0	0	0	0
Totals	605,605	616,531	686,741	747,005
Grants				
Personal Services	0	0	0	0
Operating Expenditures	1,064	762	55,500	55,000
Capital Outlay	0	0	0	0
Totals	1,064	762	55,500	55,000
Utility Billing				
Personal Services	273,043	306,727	362,837	408,514
Operating Expenditures	135,688	118,036	154,120	157,274
Capital Outlay	0	0	0	0
Totals	408,731	424,763	516,957	565,788
Utility Operations				
Personal Services	322,577	344,991	357,571	364,212
Operating Expenditures	33,474	37,215	55,436	75,110
Capital Outlay	0	0	0	0
Totals	356,051	382,206	413,007	439,322
Facilities Maintenance				
Personal Services	483,681	522,790	386,335	693,048
Operating Expenditures	210,106	145,814	217,610	237,777
Capital Outlay	502,584	87,394	77,276	200,000
Totals	1,196,371	755,998	681,221	1,130,825

FINANCE AND ADMINISTRATIVE SERVICES

EXPENDITURES	FY 21 Actual	FY 22 Actual	FY 23 Approved	FY 24 Tentative
Information Technology				
Personal Services	211,209	225,455	243,579	266,991
Operating Expenditures	112,557	224,905	122,133	131,393
Capital Outlay	259,021	0	125,000	125,000
Totals	582,787	450,360	490,712	523,384
Grand Total	**3,150,609**	**2,630,620**	**2,844,138**	**3,461,324**

FUNDING SOURCES	FY 21 Actual	FY 22 Actual	FY 23 Approved	FY 24 Tentative
General Fund	2,317,133	1,748,030	1,874,516	2,417,109
Internal Service	833,476	882,590	969,622	1,044,215
Grand Total	**3,150,609**	**2,630,620**	**2,844,138**	**3,461,324**

PLANNING AND COMMUNITY DEVELOPMENT

Mission of Department:

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

EXPENDITURES	FY 21 Actual	FY 22 Actual	FY 23 Approved	FY 24 Tentative
Planning and Zoning				
Personal Services	479,204	520,883	599,724	612,349
Operating Expenditures	70,197	91,970	113,152	115,987
Capital Outlay	0	0	0	20,000
Totals	549,401	612,853	712,876	748,336
Building				
Personal Services	196,469	180,627	229,248	303,857
Operating Expenditures	28,603	24,152	44,155	73,187
Capital Outlay	0	0	35,000	53,000
Totals	225,072	204,779	308,403	430,044
Beautification				
Operating Expenditures	18,693	19,398	23,000	23,000
Totals	18,693	19,398	23,000	23,000
Tree Bank				
Operating Expenditures	12,805	11,900	201,400	201,511
Capital Outlay	0	0	0	0
Totals	12,805	11,900	201,400	201,511
Grand Total	**805,971**	**848,930**	**1,245,679**	**1,402,891**

FUNDING SOURCES	FY 21 Actual	FY 22 Actual	FY 23 Approved	FY 24 Tentative
General Fund	793,166	837,030	1,044,279	1,201,380
Special Revenue	12,805	11,900	201,400	201,511
Grand Total	**805,971**	**848,930**	**1,245,679**	**1,402,891**

COMPLIANCE AND RISK MANAGEMENT

Mission of Department:

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

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

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

RECREATION AND CULTURE

Mission of Department:

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

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

RECREATION AND CULTURE

EXPENDITURES	FY 21 Actual	FY 22 Actual	FY 23 Approved	FY 24 Tentative
Children's Trust Grant				
Operating Expenditures	128,524	86,665	0	0
Capital Outlay	0	0	0	0
Totals	128,524	86,665	0	0
Wild Spaces Public Places				
Operating Expenditures	0	0	592,739	0
Capital Outlay	0	0	361,886	1,345,531
Totals	0	0	954,625	1,345,531
Grand Total	**1,317,392**	**1,322,652**	**2,438,505**	**2,731,389**

FUNDING SOURCES	FY 21 Actual	FY 22 Actual	FY 23 Approved	FY 24 Tentative
General Fund	1,186,844	1,233,801	1,463,062	1,379,244
Special Revenue	130,548	86,665	973,786	1,350,445
Capital Project	0	2,186	1,657	1,700
Grand Total	**1,317,392**	**1,322,652**	**2,438,505**	**2,731,389**

POLICE DEPARTMENT

Mission of Department:

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

EXPENDITURES	FY 21 Actual	FY 22 Actual	FY 23 Approved	FY 24 Tentative
Patrol & Administration				
Personal Services	2,608,986	2,866,544	3,105,810	3,172,518
Operating Expenditures	506,812	801,857	776,113	685,522
Capital Outlay	108,015	144,222	342,730	352,000
Non-Operating	0	0	0	0
Totals	3,223,813	3,812,623	4,224,653	4,210,040
Communications				
Personal Services	372,864	312,172	399,628	408,106
Operating Expenditures	34,458	15,729	20,987	22,969
Capital Outlay	82,560	0	0	0
Non-Operating	0	0	0	0
Totals	489,882	327,901	420,615	431,075
School Crossing Guard				
Personal Services	0	0	0	0
Operating Expenditures	19,926	15,052	29,000	29,000
Capital Outlay	0	0	0	0
Non-Operating	0	0	0	0
Totals	19,926	15,052	29,000	29,000
Explorer Program - GF				
Operating Expenditures	21	0	2,000	2,000
Totals	21	0	2,000	2,000
Explorer Post 537				
Personal Services	0	0	0	0
Operating Expenditures	0	0	5,000	5,000
Capital Outlay	0	0	0	0
Totals	0	0	5,000	5,000

POLICE DEPARTMENT

EXPENDITURES	FY 21 Actual	FY 22 Actual	FY 23 Approved	FY 24 Tentative
Reserve Program				
Operating Expenditures	1,251	0	3,000	3,000
Capital Outlay	0	0	0	0
Totals	1,251	0	3,000	3,000
Additional Court Costs				
Operating Expenditures	2,090	0	15,000	13,000
Capital Outlay	0	0	0	0
Totals	2,090	0	15,000	13,000
Grand Total	**3,736,983**	**4,155,576**	**4,699,268**	**4,693,115**

FUNDING SOURCES	FY 21 Actual	FY 22 Actual	FY 23 Approved	FY 24 Tentative
General Fund	3,734,893	4,155,576	4,679,268	4,675,115
Special Revenue	2,090	0	20,000	18,000
Grand Total	**3,736,983**	**4,155,576**	**4,699,268**	**4,693,115**

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 21 Actual	FY 22 Actual	FY 23 Approved	FY 24 Tentative
Electric Utility				
Personal Services	945,714	1,039,085	1,427,905	1,521,242
Operating Expenditures	2,011,554	2,559,559	874,174	882,179
Capital Outlay	0	0	2,738,070	3,488,625
Purchased Power Costs	8,275,054	11,670,097	16,882,500	8,905,000
Debt Service	0	0	0	0
Non-Operating	1,968,486	2,091,186	3,391,913	6,329,888
Totals	13,200,808	17,359,927	25,314,562	21,126,934
Water Utility				
Personal Services	245,896	213,201	211,243	344,663
Operating Expenditures	1,445,194	1,777,265	594,004	467,270
Capital Outlay	0	0	4,823,925	3,054,349
Debt Service	67,449	60,929	164,220	165,684
Non-Operating	(4,050)	6,395	1,671,395	1,526,681
Totals	1,754,489	2,057,790	7,464,787	5,558,647
Wastewater Utility				
Personal Services	460,556	490,901	473,084	569,210
Operating Expenditures	1,984,717	2,127,102	843,292	1,128,308
Capital Outlay	0	0	1,618,083	1,046,000
Debt Service	244,555	231,217	621,564	623,028
Non-Operating	50,925	74,330	828,463	1,044,134
Totals	2,740,753	2,923,550	4,384,486	4,410,680
Public Works				
Personal Services	385,225	436,973	656,463	717,544
Operating Expenditures	299,348	262,996	346,599	407,394
Capital Outlay	235,746	24,004	631,936	517,500
Totals	920,319	723,973	1,634,998	1,642,438
Solid Waste Disposal				
Operating Expenditures	709,241	722,178	1,079,066	1,111,762
Non-Operating	950	11,815	0	0
Totals	710,191	733,993	1,079,066	1,111,762
Mosquito Control				
Personal Services	1,619	4,568	7,773	12,124
Operating Expenditures	42,237	44,302	41,208	41,618
Capital Outlay	0	0	0	0
Non-Operating	(3)	545	50,500	80,000
Totals	43,853	49,415	99,481	133,742
Utility Administration				
Personal Services	653,971	671,645	1,092,545	1,274,438
Operating Expenditures	309,295	367,032	290,588	326,715
Capital Outlay	0	0	0	0
Non-Operating	(86,439)	149,588	0	0
Totals	876,827	1,188,265	1,383,133	1,601,153

PUBLIC SERVICES

EXPENDITURES	FY 21 Actual	FY 22 Actual	FY 23 Approved	FY 24 Tentative
Water Collection and Distribution				
Personal Services	335,261	368,386	533,978	550,711
Operating Expenditures	246,398	172,884	331,112	364,625
Capital Outlay	0	0	16,000	70,000
Totals	581,659	541,270	881,090	985,336
Warehouse Operations				
Personal Services	59,449	68,118	127,406	137,116
Operating Expenditures	23,705	19,918	28,728	31,430
Capital Outlay	0	0	0	110,000
Totals	83,154	88,036	156,134	278,546
TK Basin Special Assessment				
Operating Expenditures	17,253	17,467	23,800	20,500
Non-Operating	0	0	10,000	10,000
Totals	17,253	17,467	33,800	30,500
CP - Heritage Oaks				
Operating Expenditures	0	0	4,326	4,326
Capital Outlay	0	0	0	0
Totals	0	0	4,326	4,326
CP - CDBG Neighborhood Revitalization				
Operating Expenditures	0	19,965	36,087	0
Capital Outlay	0	0	865,562	0
Totals	0	19,965	901,649	0
CP - Millcreek Sink				
Capital Outlay	438,080	888,713	0	0
Totals	438,080	888,713	0	0
CP - FL Job Growth Grant				
Operating Expenditures	0	0	0	0
Capital Outlay	3,000	0	0	0
Totals	3,000	0	0	0
CP - CDBG Economic Development				
Operating Expenditures	10,797	0	0	0
Capital Outlay	0	0	0	0
Totals	10,797	0	0	0
Grand Total	**21,381,183**	**26,592,364**	**43,337,512**	**36,884,064**

PUBLIC SERVICES

FUNDING SOURCES	FY 21 Actual	FY 22 Actual	FY 23 Approved	FY 24 Tentative
General Fund	1,630,510	1,457,966	2,714,064	2,754,200
Special Revenue	17,253	17,467	33,800	30,500
Enterprise	17,739,903	22,390,682	37,263,316	31,230,003
Internal Service	1,541,640	1,817,571	2,420,357	2,865,035
Capital Projects	451,877	908,678	905,975	4,326
Trust & Agency	0	0	0	0
Grand Total	**21,381,183**	**26,592,364**	**43,337,512**	**36,884,064**

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

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

COMMUNITY REDEVELOPMENT AGENCY - CRA

Mission of Department:

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

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

EXPENDITURES	FY 21 Actual	FY 22 Actual	FY 23 Approved	FY 24 Tentative
Downtown CRA				
Personal Services	77,839	86,118	122,597	126,713
Operating Expenditures	217,111	283,328	323,417	395,234
Capital Outlay	0	190,563	638,584	255,000
Debt Service	99,280	99,279	99,280	0
Grants and Aids	0	13,287	25,000	25,000
Non-Operating	0	0	20,000	20,000
Totals	394,230	672,575	1,228,878	821,947
Grand Total	**394,230**	**672,575**	**1,228,878**	**821,947**

FUNDING SOURCES	FY 21 Actual	FY 22 Actual	FY 23 Approved	FY 24 Tentative
Special Revenue	394,230	672,575	1,228,878	821,947
Grand Total	**394,230**	**672,575**	**1,228,878**	**821,947**

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 21 Actual	FY 22 Actual	FY 23 Approved	FY 24 Tentative
Special Expense-General Gov't				
Personal Services	1,934	3,025	14,074	14,074
Operating Expenditures	194,495	104,614	108,050	133,050
Capital Outlay	71,074	23,379	0	8,000
Grants and Aids	62,527	37,644	297,438	291,501
Non-Operating	976,881	1,252,302	1,235,008	1,607,458
Totals	1,306,911	1,420,964	1,654,570	2,054,083
Infrastructure Surtax				
Operating Expenditures	0	0	0	0
Capital Outlay	0	0	0	1,504,147
Totals	0	0	0	1,504,147
Special Expense-ISF Contingency				
Non-Operating	0	0	140,000	140,000
Totals	0	0	140,000	140,000
Grand Total	**1,306,911**	**1,420,964**	**1,794,570**	**3,698,230**

FUNDING SOURCES	FY 21 Actual	FY 22 Actual	FY 23 Approved	FY 24 Tentative
General Fund	1,306,911	1,420,964	1,654,570	2,054,083
Special Revenue	0	0	0	1,504,147
Internal Service	0	0	140,000	140,000
Grand Total	**1,306,911**	**1,420,964**	**1,794,570**	**3,698,230**

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 2023-2024
TENTATIVE BUDGET

City of
ALACHUA
the good life community

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CITY OF ALACHUA COMMISSION
PUBLIC HEARING AGENDA AND SCRIPT

SEPTEMBER 6, 2023

FIRST PUBLIC HEARING

FISCAL YEAR 2023-2024 TENTATIVE MILLAGE RATE AND BUDGET

I. Introduction to Public Hearing on City of Alachua 2023 Tax Roll Year Tentative Millage and Fiscal Year 2023-2024 Tentative Budget

FINANCE & ADMINISTRATIVE SERVICES DIRECTOR:
Overview of Public Hearing.

CITY MANAGER:
Present a summary of FY 2023-2024 Budget Message.

MAYOR:

The City of Alachua Commission convenes the Public Hearing on the City of Alachua Fiscal Year 2023-2024 Proposed Tentative Millage and Tentative Budget as required by Florida Statutes, Chapters 129 and 200, and as advertised in the TRIM Notices.

If anyone in our audience is here for the purpose of contesting their assessment, a petition for adjustment with the Value Adjustment Board should be filed prior to 5:00 p.m., Monday, September 11th, 2023. The petition for adjustment forms are available from the Alachua County Clerk of Circuit Court.

This evening we will take a number of actions related to the adoption of the tentative millage and budgets. The Final Public Hearing on these matters will be held on Monday, September 25th, 2023 at 6:00 p.m. at this same location, Alachua City Hall Commission Chambers.

I encourage you, if you have not already done so, to get a copy of the agenda so you may more easily follow the proceedings this evening. Citizen comments will be taken following the overview of the proposed budget by the City Manager and the Finance and Administrative Services Director.

The City Attorney will now present an overview of the Truth-In-Millage Legislation followed by the City Manager's explanation of the tentative and rolled-back millage rates.

III. Fiscal Year 2023-2024 Proposed Tentative Millage Rate and Tentative General City Budget

A. Overview of Truth-in-Millage Legislation

CITY ATTORNEY:

In 1980, the Florida Legislature adopted what is known as the Truth in Millage Legislation or TRIM, as it's called. The goal of the legislation was to ensure that taxpayers were advised of the public hearings at which the local taxing authorities' budgets and millage rates are considered and adopted. Each year, the Property Appraiser completes an assessment of the value of all property and certifies to each taxing authority the taxable value of the property in its jurisdiction. Each taxing authority then notifies the Property Appraiser of its proposed millage rate, its rolled-back rate and the date, time and place of the public hearing to consider the proposed tentative millage rate and budget. Once the Property Appraiser receives the information, notice is sent by first class mail to every taxpayer on the assessment roll. The notice contains the information from the taxing authorities as to the proposed millage rate and the time and place of the public hearing. The notice sent to taxpayers is called the TRIM notice. The TRIM notice lists what the taxes were for the prior year, what the taxes will be if the proposed budget changes are made, and what the taxes will be if no budget changes are made. This information is listed for each taxing authority. The notice also lists all voted levies for debt service. The purpose of the TRIM notice is to provide taxpayers with sufficient basic information to enable them to participate in the public hearing process.

B. Explanation of the General City Tentative and Rolled-back Millage Rates

CITY MANAGER:

One of the requirements of the Truth-in-Millage legislation is to provide information about why proposed millage rates are higher or lower than the rolled-back millage rates. The tentative millage being proposed for the City of Alachua is 5.9500 mills, which is 19.24% more than the rolled-back rate of 4.9899 mills. Rolled-back millage rate is defined as "the millage rate, which exclusive of new construction, additions to structure, deletions, and property added due to geographic boundary changes, will provide the same ad valorem tax revenue for each taxing authority as was levied during the prior year”.

The rolled-back millage rate in the General Fund would have generated approximately $1,163,925 less than the tentative millage rate will. This $1,163,925 reflects the increase in taxes due to an increased millage rate and property valuation within the corporate limits of the City. The tentative millage rate of 5.9500 will enable the City to provide for continued growth, maintenance of infrastructure, the furthering of commission goals and the provision of increased levels of service to the citizens of Alachua.

Robert Bonetti, Finance and Administrative Services Director will now present an overview of the proposed budget for fiscal year 2023-2024.

C. Overview of Fiscal Year 2023-2024 Tentative Budget and of Adjustments made to that Budget

FINANCE & ADMINISTRATIVE SERVICES DIRECTOR:

The total City tentative budget for fiscal year 2023-2024 is **$57,022,610** which is a net decrease from the amended fiscal year 2022-2023 budget of **$6,487,353**. This equates to a 10.21% decrease. This reduction is mainly due to decreases in appropriations within the enterprise fund budgets and carry-forward capital costs yet to be appropriated.

This budget total of **$57,022,610** is the same amount that was presented to you at the budget workshops that took place during the past month of August.

Additional carry forward appropriations for unfinished projects and open purchase orders will be included in the final budget to be presented at the public hearing on September 25, 2023.

Mister Mayor that concludes my comments regarding the tentative budget that is being presented.

IV. Citizens Comments on Fiscal Year 2023-2024 Tentative Millage Rate and Tentative Budget

MAYOR:

I would now like to invite citizens to comment on the Fiscal Year 2023-2024 proposed tentative millage rate and tentative budget. Please come forward to the podium if you wish to address the Commission. We do request that each speaker try to limit his or her comments to three minutes. The hearing will continue until everyone who wishes to address the Commission has had an opportunity to speak.

V. City of Alachua Action on FY 2023-2024 Tentative Millage and Tentative Budgets

FINANCE & ADMINISTRATIVE SERVICES DIRECTOR:

Mister Mayor, the document before you, the "City of Alachua Fiscal Year 2023-2024 Tentative Budget", includes the budget amounts that were previously discussed.

A. Resolution Establishing Fiscal Year 2023-2024 Tentative General City Millage Rate

CITY ATTORNEY:

[Reading of Resolution 23-16 by title only – if not previously read]

CITY MANAGER:

Florida Statutes require that the name of the taxing authority, the millage rate to be levied, the rolled-back rate and the percentage increase over rolled-back rate be publicly announced. Accordingly, the City of Alachua Commission has determined that a tentative millage rate of 5.9500 mills is necessary to fund the tentative general City budget. The tentative millage rate represents a 19.24% increase from the rolled-back rate of 4.9899 mills.

CITY COMMISSION:

Discussion of Resolution 23-16

Citizen Comments related to of Resolution 23-16

CITY COMMISSION:

Roll Call vote on motion to Resolution 23-16

B. Adoption of Resolution Adopting Changes, Revenue Estimates and the Fiscal Year 2023-2024 Proposed General City Budget

CITY ATTORNEY:

[Reading of Resolution 23-17 by title only – if not previously read]

CITY COMMISSION:

Discussion of Resolution 23-17

Citizen Comments related to Resolution 23-17

CITY COMMISSION:

Roll Call vote on motion to Resolution 23-17

C. Adjournment