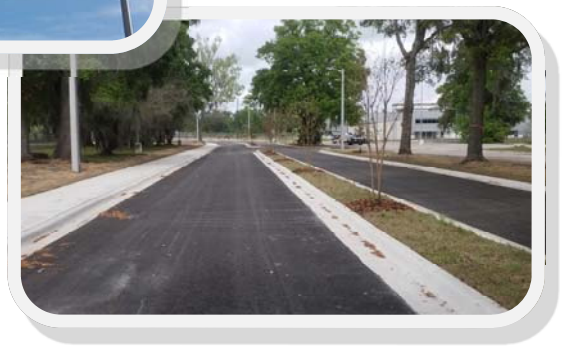
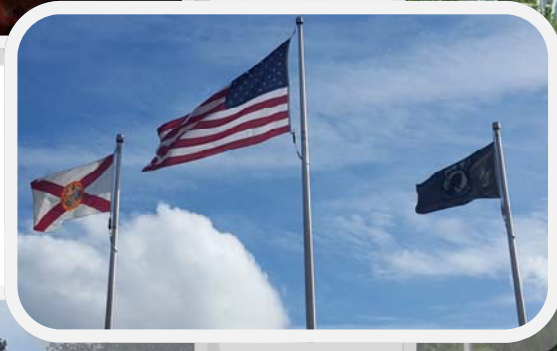




City of
ALACHUA

the good life community



FISCAL YEAR 2025-2026

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
Brandon D. Kestner	Meter Technician 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
Helen R. Benjamin	Receptionist
Anthony D. Nathan II	IT Security Coordinator
Diana A. Reyes	IT Technical Specialist
William P. Cone	Facilities Maintenance Supervisor
Kade T. Langford	Facilities Maintenance Technician
Thomas G. Williams	Facilities Maintenance Technician
Ronnie C. Jenkins	Facilities Maintenance Worker
Robert R. Cason	Facilities Maintenance Worker
Connie L. Sandusky	Facilities Custodial Worker
Kerri A. Watson	Facilities Custodial Worker
Torry L. Davis	Meter Technician Crew Foreman
James E. Porter	Meter Technician
Leroy M. Williams	Meter Technician
Logan T. Minnix	Meter Technician

CREDITS

City of Alachua Commission
Rodolfo J. Valladares, Interim City Manager
Marian B. Rush, Esq., City Attorney
Michael P. Carrillo, Public Services Director
Tara L. Malone, Human Resources Director
Damon J. Messina, Recreation and Culture Director
Jesse J. Sandusky, Chief of Police
Bryan S. Thomas, Planning and Community Development Director
Grafton B. Wilson, Compliance and Risk Management Director

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

CITY OF ALACHUA GOVERNMENT

GENERAL INFORMATION

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

FIVE-MEMBER COMMISSION

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

ROLE OF THE CITY MANAGER

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

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

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

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

INTRODUCTION

This document represents the City of Alachua's tentative financial budget for FY 2025-2026. 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 2025-2026 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 NW 142nd Terrace
Alachua, Florida 32615

TABLE OF CONTENTS

Section One: Budget Message

Budget Message	II
----------------------	----

Section Two: Budget Summary

Introduction to City Budgeting	2
The Budget Process	3
City Organizational Chart	5
Budget Sources and Uses	7
Budget Revenues by Source	8
Budget Uses by Function	9
Budget by Function - All Funds	10
Budget Revenues by Source – General Fund	12
Budget Uses by Function – General Fund	13
Budget by Function – General Fund	14
Full Time Equivalent Positions Summary	15
Estimation of the City’s Ending Fund Balance	16
Fund Balance Summary	17
Interfund Transfer Overview	18
Interfund Transfer Summary	19

Section Three: Fund Summaries

Basis of Accounting and Budgeting	22
Fund Accounting	23
Budget by Fund Type	24
General Fund	25
Electric Utility Fund	26
Water Utility Fund	27
Wastewater Utility Fund	28
Mosquito Control Fund	29
Additional Court Costs Fund	30
Tree Bank Fund	31
Explorer Post 537 Fund	32
TK Basin Stormwater Assessment Fund	33
Infrastructure Surtax Fund	34
Wild Spaces Public Places Fund	35
Children’s Trust Grant Fund	36
Debt Service Fund	37
Donation Fund	38
Community Redevelopment Agency Fund	39
San Felasco Conservation Corridor Fund	40
Heritage Oaks Improvements Fund	41
CDBG-Neighborhood Revitalization Fund	42
Internal Service Fund	43

Section Four: Department Summaries

City Commission..... 47
City Manager..... 48
City Attorney..... 49
Human Resources 50
Finance and Administrative Services 51
Planning and Community Development 53
Compliance and Risk Management..... 54
Recreation and Culture 55
Police Department 56
Public Services..... 58
Debt Service..... 61
Community Redevelopment Agency - CRA 62
Special Expense..... 63

Section Five: Glossary

Glossary..... 65



City of
ALACHUA
the good life community

SECTION 1
BUDGET
MESSAGE



City of Alachua

OFFICE OF THE CITY MANAGER
RODOLFO VALLADARES

2025-2026 BUDGET MESSAGE

Date: September 3, 2025

To: Honorable Mayor and Member of the City Commission

Fiscal Year 2025–2026

Honorable Mayor and Members of the City Commission,

I am pleased to present the Tentative Budget for Fiscal Year 2025–2026. This Budget reaffirms our commitment to delivering high-quality services, practicing responsible financial management, and advancing the community’s long-term vision. Following the guidance of the City Commission, this budget reflects the priorities established in the City’s Strategic Plan, honors the shared values of our residents, and positions the City to meet both today’s needs and tomorrow’s opportunities.

Economic and Community Outlook

Our City continues to experience steady growth in population and economic activity. New residential development and business investments are creating opportunities for future prosperity and strengthening our local economy. At the same time, we are mindful of the challenges created by rising costs of goods and services, increasing construction expenses, and extended lead times for machinery and specialized equipment. Future cost projections are further complicated by the introduction of tariffs that impact supply chains and inventories. Additionally, housing affordability and workforce recruitment remain pressing concerns for our community.

This budget is designed to address these challenges responsibly while ensuring that essential services remain strong and reliable.

Fiscal Outlook

The City remains in a sound financial position, supported by healthy reserves, conservative fiscal practices, and a strong record of debt management. Ad valorem revenues are projected to grow with the increase in taxable property values, while state-shared revenues are expected to remain stable. Expenditure pressures, including rising health insurance premiums, utilities, and construction costs, require careful prioritization and disciplined financial planning.

Budget Priorities

The FY 2025–2026 budget aligns with the Commission’s strategic priorities and addresses the community’s most pressing needs. Strategic investments focus on personnel, infrastructure, operational efficiency, and quality of life.

Highlights include:

- **Public Safety** – Strengthening police services through targeted investments in staffing, equipment, and training to maintain accreditation and ensure a safe, secure community.
- **Infrastructure & Capital Investment** – Enhancing electric, water, wastewater, and transportation systems with a focus on resilience, reliability, and long-term sustainability.
 - **Advancing Electric Systems** – Launching the City’s solar project to stabilize energy costs, promote environmental sustainability, and increase resilience.
 - **Improving Water Systems** – Completing the new wellfield to enhance water quality, increase system resiliency, and support long-term sustainability.
 - **Advancing Wastewater Management** – Finalizing a comprehensive master plan to guide improvements, optimize operations, protect public health, and ensure environmental compliance.
 - **Expanding Transportation Connectivity** – Conducting a mobility assessment and investing in roadway, pedestrian, and bicycle infrastructure to enhance safety and access.
- **Growth & Development** – Supporting planning and permitting processes to ensure that growth aligns with community expectations, available infrastructure, and sustainable practices.
- **Parks, Recreation & Culture** – Expanding programs, facilities, and community spaces to create inclusive opportunities for residents and strengthen the City’s quality of life. This includes the Hathcock Community Center Project, a transformative investment designed to expand recreational amenities, support youth and family programs, and improve service delivery. By modernizing facilities and creating new opportunities for engagement, this project will foster stronger community connections and serve current and future generations.
- **Technology & Innovation** – Advancing modern systems and digital services to improve efficiency and service delivery. This includes enhancing the City’s website for a more user-friendly and accessible experience, improving online transactions, and providing live streaming for public access. These investments promote government transparency, strengthen resident engagement, and improve overall customer service.
- **Workforce Training & Development** – Equipping staff with training, tools, and best practices to remain current with industry standards, safety protocols, and emerging technologies. These investments support professional growth, improve organizational effectiveness, and ensure that employees are well-prepared to meet the evolving needs of the community.

-
- **Community Engagement & Outreach** – Strengthening connections with residents through initiatives, and outreach programs that foster trust and encourage participation. The addition of a Public Information Officer expands the City’s capacity to communicate effectively, provide timely updates, and enhance access to City services and Commission decisions.

Challenges and Constraints

As with many municipalities across Florida, our City faces rising operating costs, workforce retention challenges, and limited flexibility in revenue. Addressing these constraints requires disciplined financial management, strategic use of reserves, and an active pursuit of grants and intergovernmental partnerships.

A continuing challenge is the persistence of vacancies in several departments. The City has taken proactive steps to remain competitive as an employer. These efforts intend to improve recruitment and retention without compromising the quality of services provided to our residents.

Looking Ahead

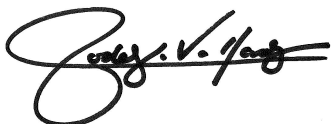
This budget is more than a financial plan, it is a blueprint for building resilience and vitality for years to come. Through multi-year capital planning, conservative fiscal practices, and sustained investment in both people and infrastructure, we are positioning our City for long-term success.

In Closing

The FY 2025–2026 Tentative Budget is balanced, responsible, and aligned with the Commission’s policy direction. I extend my appreciation to the Mayor and Commissioners for their leadership and to our dedicated staff for their hard work in developing a budget that reflects prudence, progress, and vision.

Together, we will continue delivering the high-quality services our residents expect while ensuring the City remains resilient, vibrant, and well-prepared for the future.

Respectfully submitted,



Rodolfo Valladares
City Manager



City of
ALACHUA
the good life community

SECTION 2

BUDGET

SUMMARY

INTRODUCTION TO CITY BUDGETING

Defining a City Budget

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

Defining Revenue

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

Defining Expenditure

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

Defining Fund Balance

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

Defining Fund Accounting

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

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

THE BUDGET PROCESS

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

The budget process began with a review and consideration of comments from the prior year budget process. This led to the budget “kick-off” meeting in April 2025 with the department directors. Parameters for the budget process were provided and written budget instructions were distributed. Departments were instructed to prepare budgets using a “continuation” funding level. “Continuation” level funding is the level of funding needed to provide the same level of service in the next fiscal year as was provided in the current fiscal year.

Following the City Commission Strategic Initiatives retreat in June, the City Manager formally presented the proposed budgets during budget workshops held during the months of July and August 2025. 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 2025. This includes public hearings with the City Commission to discuss the operating budget and the capital improvement program budget.

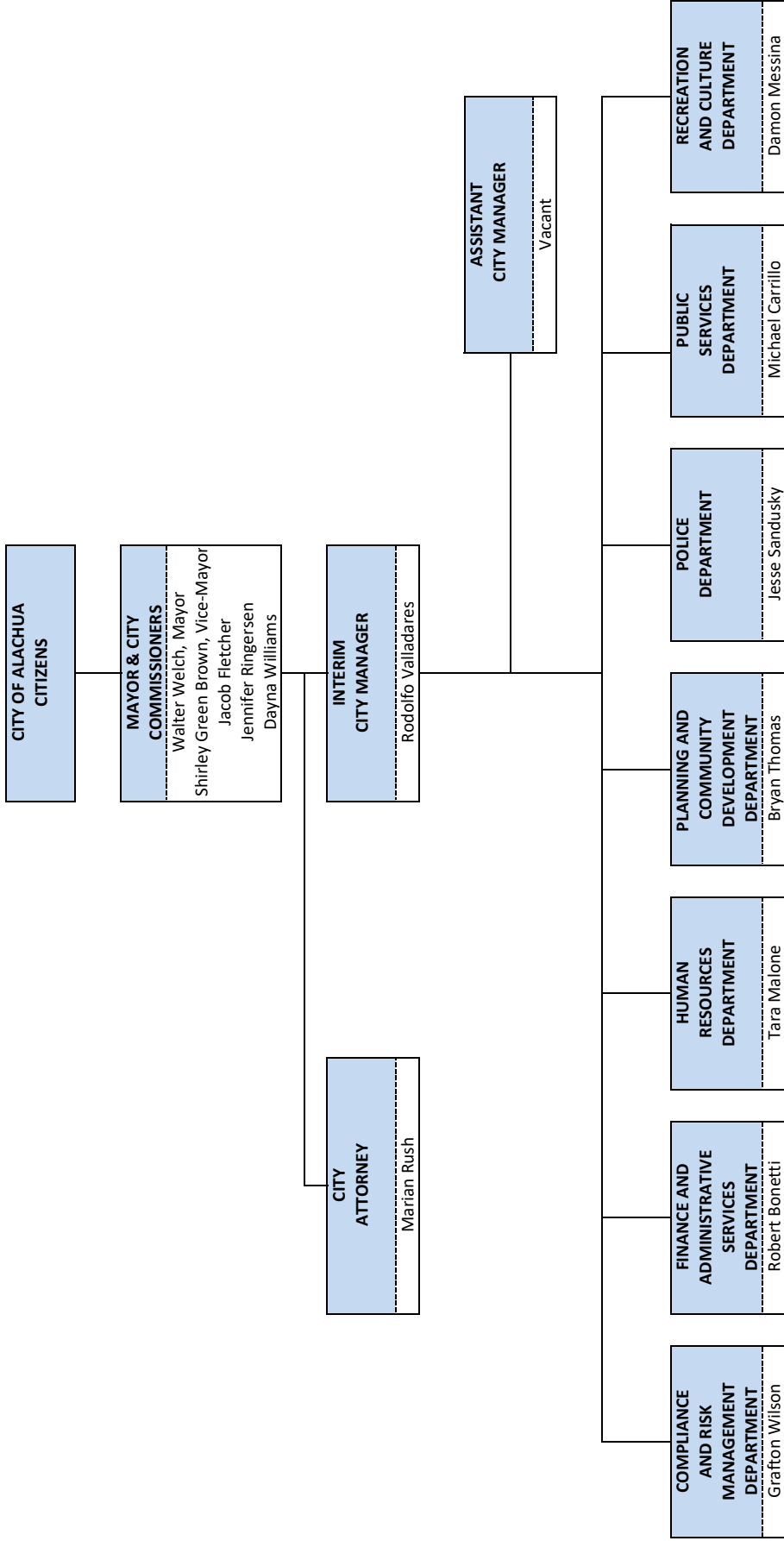
The proposed millage rate for FY 2025-2026 was established on July 28, 2025. The tentative millage rate was used by the Property Appraiser to prepare Truth-in-Millage or “TRIM” notices distributed in mid-August. TRIM notices advise County taxpayers of how tax rates proposed by all local taxing authorities, 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 8, 2025. After hearing public testimony, the City Commission will adopt the tentative millage rate and the FY 2025-2026 Tentative Budget. The second public hearing will be held on September 22, 2025. The hearing will be advertised by a published notice along with a published millage rate and a breakdown of the FY 2025-2026 Final Budget. Like the first public hearing, the City Commission will hear public testimony prior to adopting the final millage rate and the FY 2025-2026 Final Budget.

BUDGET PROCESS HIGHLIGHTS

Preparation	April 23	Budget Kickoff meeting held.
	May 29	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 17	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 11 and 25	City Manager presents proposed budgets to the City Commission.
	September 8	First Public Hearing to Adopt the Tentative Millage Rate for the 2025 Tax Roll Year and the FY 2025-2026 Tentative Budget (required by State law).
	September 22	Second Public Hearing to Adopt Final Millage Rate for the 2025 Tax Roll Year and the FY 2025-2026 Final Budget (required by State law).

CITY OF ALACHUA GOVERNMENT





INTENTIONALLY LEFT BLANK

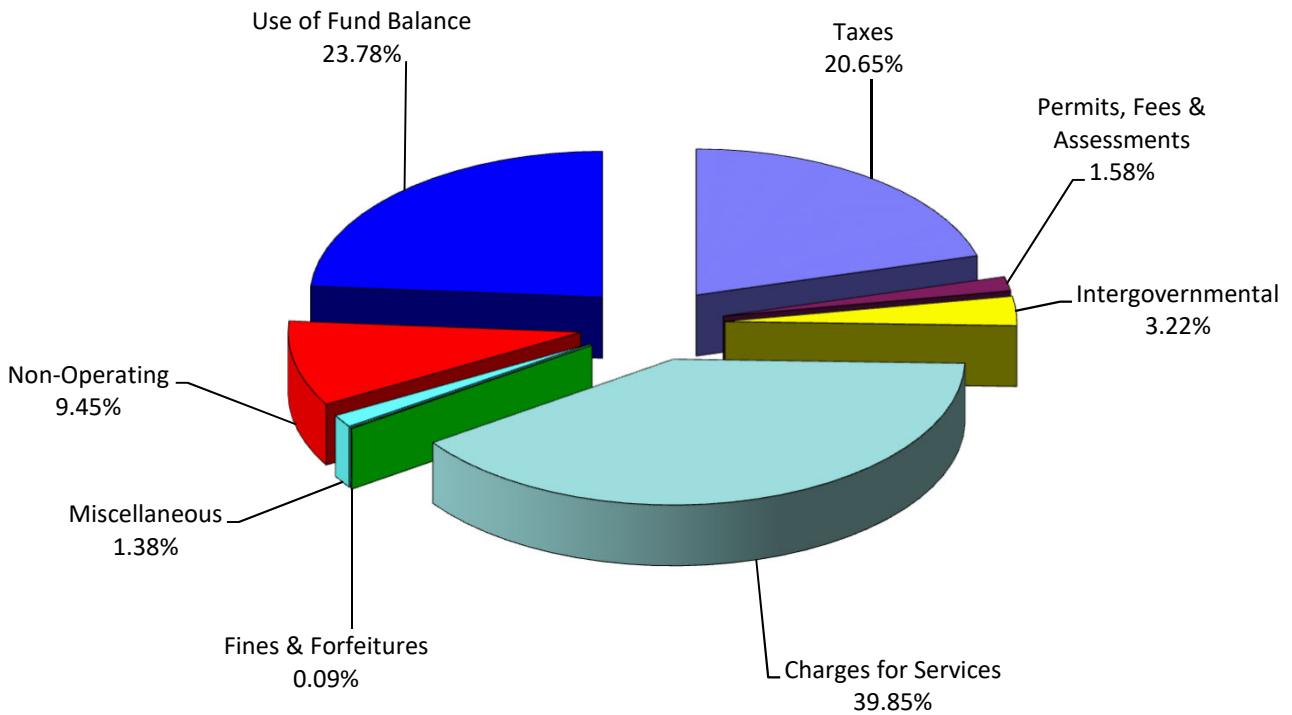
BUDGET SOURCES AND USES

Sources	FY 23 Actual	FY 24 Actual	FY 25 Approved	FY 26 Tentative
Use of Fund Balance	\$0	\$0	\$20,550,262	\$14,515,318
Revenue:				
Ad Valorem Taxes	5,585,088	7,028,965	7,667,200	8,779,646
Other Taxes	3,722,433	3,918,408	3,742,453	3,824,956
Permits, Fees & Assessments	1,058,643	1,071,741	1,044,800	964,800
Intergovernmental Revenue	1,995,643	4,951,680	1,919,154	1,965,183
Charges for Services	25,628,281	27,131,875	24,493,490	24,326,732
Fines and Forfeitures	48,080	78,054	51,900	54,200
Miscellaneous Revenue	2,931,321	1,208,622	806,350	841,570
Total Revenue	40,969,489	45,389,345	39,725,347	40,757,087
Transfers-In	3,035,007	3,073,523	8,171,479	6,751,063
Other Non-Revenues	496,177	338,771	0	0
Less Undercollection	0	0	(1,083,375)	(983,375)
	3,531,184	3,412,294	7,088,104	5,767,688
TOTAL SOURCES	\$44,500,673	\$48,801,639	\$67,363,713	\$61,040,093

USES	FY 23 Actual	FY 24 Actual	FY 25 Approved	FY 26 Tentative
Operating Budget				
Personnel Services	\$11,948,965	\$14,036,791	\$16,127,054	\$17,598,376
Operating Expenses	20,016,619	20,364,451	17,702,018	18,667,706
Capital Outlay	1,458,489	2,766,326	22,090,290	14,806,014
Total Operating Budget	33,424,073	37,167,568	55,919,362	51,072,096
Grants & Aids	63,513	56,307	309,000	154,000
Debt Service	1,311,091	1,188,166	1,868,872	1,870,934
Transfers to Other Funds	3,035,007	3,073,523	8,171,479	6,751,063
Other Uses	478,759	(101,193)	0	0
Contingency	0	0	1,095,000	1,192,000
TOTAL USES	\$38,312,443	\$41,384,371	\$67,363,713	\$ 61,040,093

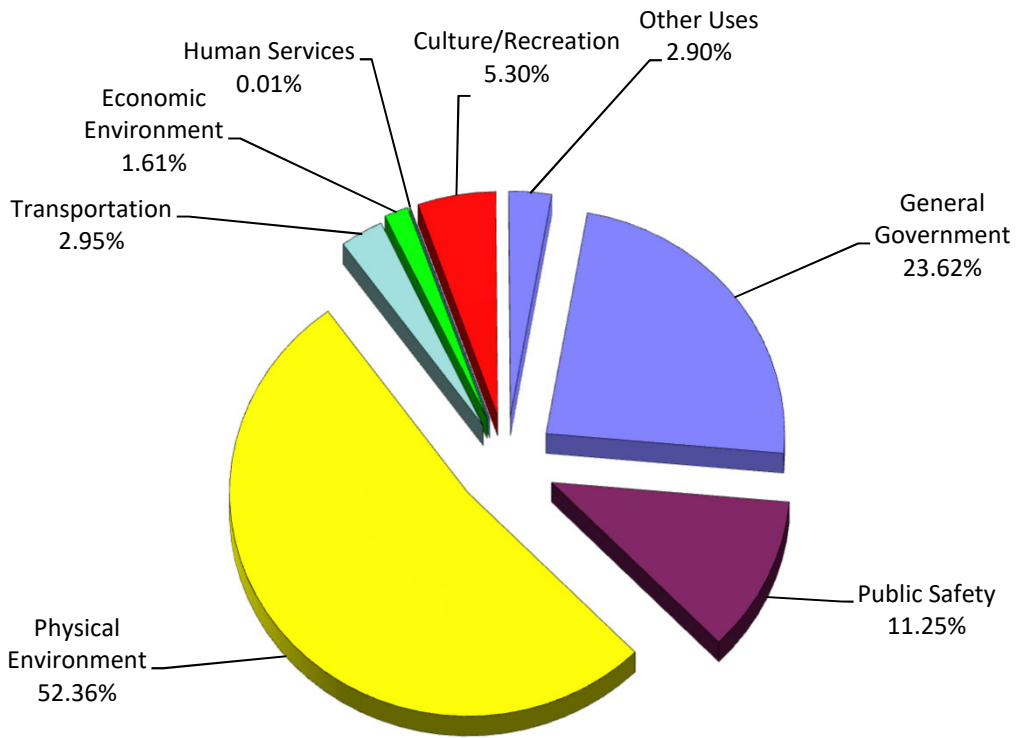
FY 2025-2026 BUDGET REVENUES BY SOURCE

Taxes	\$ 12,604,602
Permits, Fees & Assessments	964,800
Intergovernmental	1,965,183
Charges for Services	24,326,732
Fines & Forfeitures	54,200
Miscellaneous	841,570
Non-Operating	5,767,688
Use of Fund Balance	<u>14,515,318</u>
TOTAL	<u>\$ 61,040,093</u>



FY 2025-2026 BUDGET USES BY FUNCTION

General Government	\$ 14,418,606
Public Safety	6,866,248
Physical Environment	31,959,474
Transportation	1,802,587
Economic Environment	984,533
Human Services	7,627
Culture/Recreation	3,231,560
Other Uses	1,769,458
TOTAL	<u>\$ 61,040,093</u>

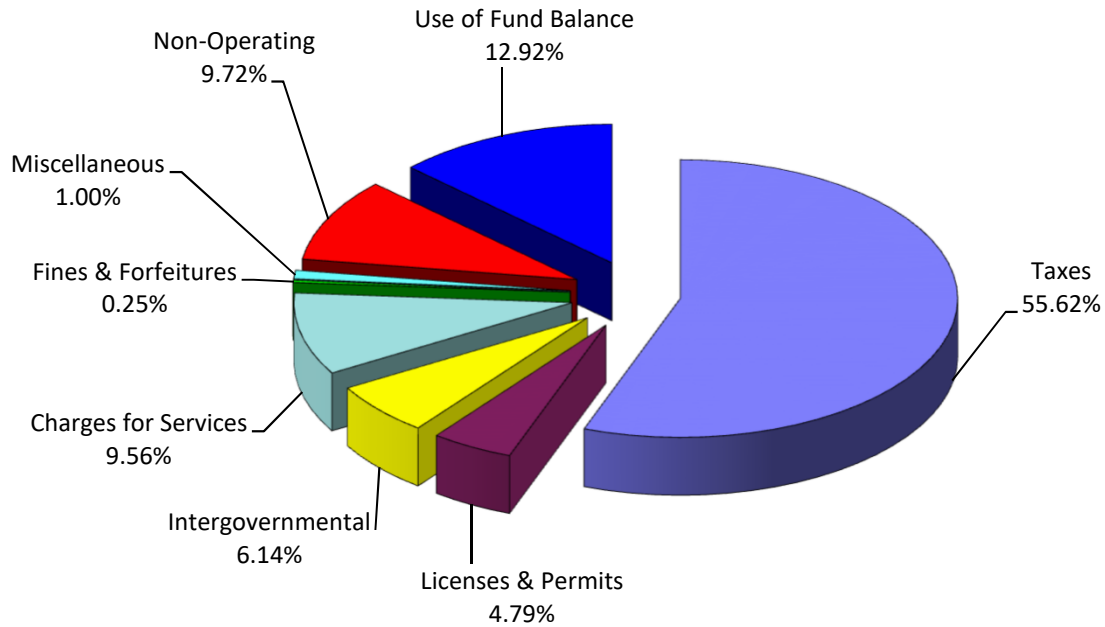


FY 2025-2026 BUDGET BY FUNCTION - ALL FUNDS

	FY 23 Actual	FY 24 Actual	FY 25 Approved	FY 26 Tentative
General Government				
Legislative	\$ 142,993	\$ 145,794	\$ 159,021	\$ 175,679
Executive	744,865	1,023,832	1,185,878	1,209,878
Financial & Administrative	2,735,042	2,905,260	3,584,656	3,858,346
Legal Counsel	192,863	237,250	321,059	192,000
Comprehensive Planning	980,974	1,163,960	1,684,899	1,695,453
Debt Service Payments	933,503	924,292	1,077,564	1,072,438
Other General Government	1,674,473	2,003,791	5,338,721	6,214,812
Subtotal	7,404,713	8,404,179	13,351,798	14,418,606
Public Safety				
Law Enforcement	4,482,420	5,391,024	5,950,490	6,122,383
Fire Services	0	0	0	0
Protective Inspections	322,578	413,047	510,230	743,865
Other Public Safety	0	0	0	0
Subtotal	4,804,998	5,804,071	6,460,720	6,866,248
Physical Environment				
Electric Utility Services	11,447,171	11,640,452	16,021,279	17,282,152
Water Utility Services	2,380,042	2,214,804	7,850,452	1,126,043
Garbage/Solid Waste Services	1,075,548	1,098,308	1,230,030	1,280,304
Sewer/Wastewater Services	3,108,515	3,405,586	5,361,540	4,872,093
Water Distribution/Collection Services	664,665	694,678	876,776	1,077,001
Flood Control/Stormwater Management	16,247	13,371	21,326	21,326
Mosquito Control	49,774	76,649	53,908	154,577
Subtotal	18,741,962	19,143,848	31,415,311	25,813,496
Transportation				
Transit Systems	0	0	0	0
Streets & Roads Facilities	1,289,195	2,035,677	3,426,503	1,802,587
Subtotal	1,289,195	2,035,677	3,426,503	1,802,587
Economic Environment				
Housing & Urban Development	0	0	0	0
Industry Development	9,480	16,075	54,000	54,000
Other Economic Environment	885,535	432,169	1,021,399	910,533
Subtotal	895,015	448,244	1,075,399	964,533
Human Services				
Health	0	0	0	0
Welfare	0	0	0	0
Other Human Services	79,111	65,222	0	0
Subtotal	79,111	65,222	0	0
Culture/Recreation				
Recreation and Culture	1,583,683	2,510,800	2,367,503	3,231,560
Subtotal	1,583,683	2,510,800	2,367,503	3,231,560

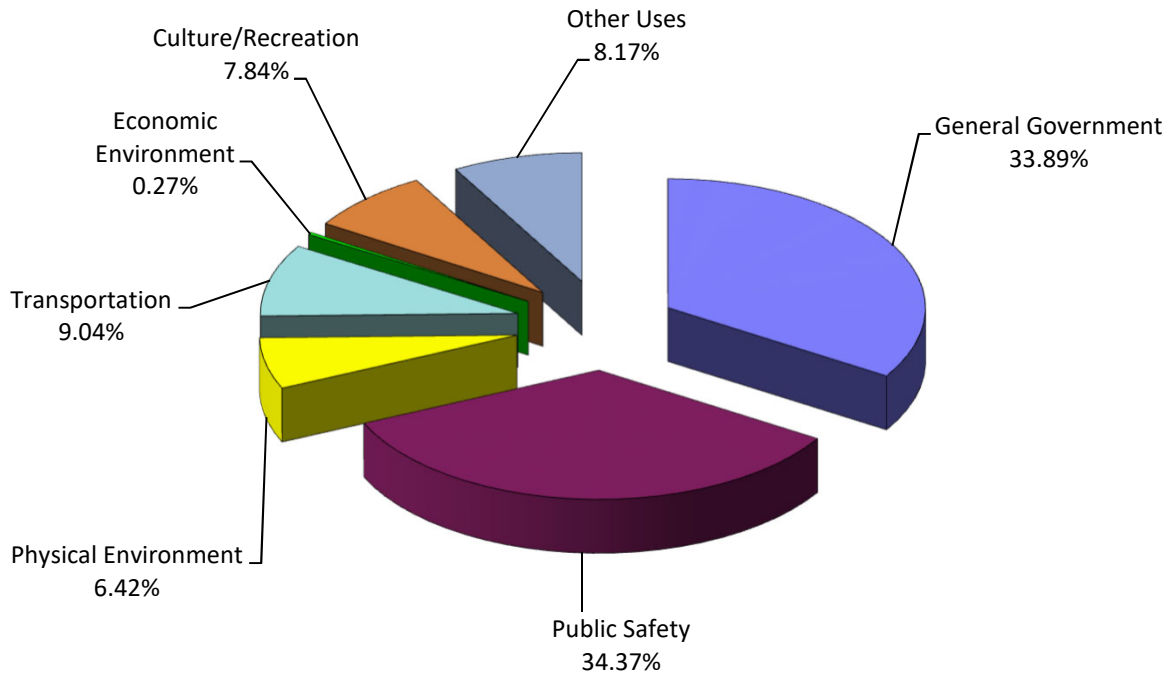
FY 2025-2026 BUDGET REVENUES BY SOURCE - GENERAL FUND

Taxes	\$ 11,091,646
Licenses & Permits	955,000
Intergovernmental	1,223,800
Charges for Services	1,905,770
Fines & Forfeitures	50,000
Miscellaneous	199,200
Non-Operating	1,937,627
Use of Fund Balance	<u>2,576,394</u>
TOTAL	<u>\$ 19,939,437</u>



FY 2025-2026 BUDGET USES BY FUNCTION - GENERAL FUND

General Government	\$ 6,756,103
Public Safety	6,853,248
Physical Environment	1,280,304
Transportation	1,802,587
Economic Environment	54,000
Culture/Recreation	1,563,737
Other Uses	1,629,458
TOTAL	<u>\$ 19,939,437</u>



BUDGET BY FUNCTION - GENERAL FUND

	FY 23 Actual	FY 24 Actual	FY 25 Approved	FY 26 Tentative
General Government				
Legislative	\$ 142,993	\$ 145,794	\$ 159,021	\$ 175,679
Executive	744,865	1,023,832	1,185,878	1,209,878
Financial & Administrative	983,491	1,093,568	1,229,351	1,391,924
Legal Counsel	192,863	237,250	321,059	192,000
Comprehensive Planning	972,041	1,159,385	1,334,455	1,333,432
Other General Government	1,243,721	1,526,591	2,363,702	2,453,190
Subtotal	4,279,974	5,186,420	6,593,466	6,756,103
Public Safety				
Law Enforcement	4,473,892	5,378,208	5,937,175	6,109,383
Protective Inspections	322,578	413,047	510,230	743,865
Fire Rescue Services	0	0	0	0
Subtotal	4,796,470	5,791,255	6,447,405	6,853,248
Physical Environment				
Garbage/Solid Waste Control Services	1,076,992	1,100,028	1,230,030	1,280,304
Subtotal	1,076,992	1,100,028	1,230,030	1,280,304
Transportation				
Streets & Roads Facilities	1,289,195	1,170,115	3,426,503	1,802,587
Subtotal	1,289,195	1,170,115	3,426,503	1,802,587
Economic Environment				
Employment Opportunity	0	0	0	0
Industry Development	9,480	3,875	54,000	54,000
Other Economic Development	0	0	0	0
Subtotal	9,480	3,875	54,000	54,000
Human Services				
Health	0	0	0	0
Other Human Services	0	0	0	0
Subtotal	0	0	0	0
Culture/Recreation				
Recreation and Culture	1,428,427	1,317,877	1,408,092	1,563,737
Subtotal	1,428,427	1,317,877	1,408,092	1,563,737
Courts				
Court-Related Services	0	0	0	0
Subtotal	0	0	0	0
Other Uses				
Interfund Transfers	1,035,007	1,071,843	1,087,586	1,129,458
Contingency	0	0	400,000	500,000
Other Non-Operating	0	0	0	0
Contribution to Fund Balance	0	0	0	0
Subtotal	1,035,007	1,071,843	1,487,586	1,629,458
Grand Total	\$ 13,915,545	\$ 15,641,413	\$ 20,647,082	\$ 19,939,437

FULL-TIME EQUIVALENT (FTE) POSITIONS SUMMARY

Department Name	Actual FY 22/23	Actual FY 23/24	Approved FY 24/25	Tentative FY 25/26
City Commission	5.00	5.00	5.00	5.00
City Manager (8)	7.00	7.00	8.00	8.00
Human Resources (15)	3.00	3.00	3.00	4.00
Finance & Administrative Svcs. (1) (4) (14) (18)	26.00	30.00	30.00	32.00
Planning & Community Development (9)	10.00	10.00	7.00	7.00
Compliance & Risk Management (2)	3.00	4.00	4.00	4.00
Recreation & Culture (3) (4) (16)	12.00	10.00	10.00	11.00
Alachua Police-APD (10)	41.50	41.50	43.50	43.50
Public Services (5) (6) (7) (9) (11) (12) (13) (17)	50.00	53.00	62.00	63.00
Personnel Totals	157.50	163.50	172.50	177.50

- (1) Finance & Administrative Services added a new Facilities Maintenance Technician position (1.0 FTE) for FY 24.
- (2) Compliance & Risk Management added an Assistant Director position (1.0 FTE) for FY 24.
- (3) Recreation & Culture added two part-time Recreation Assistant positions (1.0 FTE) for FY 24.
- (4) Recreation & Culture maintenance positions reassigned to Finance & Administrative Services (3.0 FTE) for FY 24.
- (5) Public Services added a Project Manager position (1.0 FTE) for FY 24.
- (6) Public Services added a Water Plant Operator position (1.0 FTE) for FY 24.
- (7) Public Services added a Wastewater Treatment Apprentice position (1.0 FTE) for FY 24.
- (8) City Manager added an Executive Assistance (1.0 FTE) for FY 25.
- (9) Building Division moved from Planning & Community Development to Public Services (3.0 FTE) for FY 25.
- (10) APD added two Police Officer positions (2.0 FTE) for FY 25.
- (11) Public Services added an additional Building Inspector (1.0 FTE) for FY 25.
- (12) Public Services added a Foreman, two Linemen and a System Planner (4.0 FTE) to its Electric Division for FY 25.
- (13) Public Services added an Instrumentation and Control Technician (1.0 FTE) to Wastewater Division for FY25.
- (14) Finance & Administrative Services added a new Accountant position (1.0 FTE) for FY 26.
- (15) Human Resources added a new Human Resources Generalist position (1.0 FTE) for FY 26.
- (16) Recreation & Culture added a new Recreation Assistant position (1.0 FTE) for FY 26.
- (17) Public Services added a new Industrial Waste Pretreatment Coordinator (1.0 FTE) for FY 26.
- (18) Finance & Administrative Services added a new Meter Technician position (1.0 FTE) for FY 26.

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 26, represents the useable, unrestricted cash balance position on September 30, 2026. 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 \$12.4 million.

A factor that should be reviewed when estimating the City's position on September 30, 2026, 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, 2026.

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 26 TENTATIVE BUDGET FUND BALANCE SUMMARY

Fund Title	Estimated Beginning Fund Balance	Revenues/ Sources	Expenditures/ Uses	Estimated Ending Fund Balance
General Fund	\$ 7,207,942	\$ 17,363,043	\$ 19,939,437	\$ 4,631,548
Subtotal General Fund	7,207,942	17,363,043	19,939,437	4,631,548
Special Revenue Funds				
Additional Court Costs	4,432	4,300	6,000	2,732
Tree Bank Fund	359,021	3,000	362,021	0
Explorer Post 537 Fund	9,115	0	7,000	2,115
TK Basin Special Assessment Fund	16,881	10,050	24,000	2,931
Infrastructure Surtax Fund	2,021,530	1,101,811	3,123,341	0
Wild Spaces Public Places Fund	906,860	759,478	1,666,338	0
Children's Trust Fund	7,627	0	7,627	0
Donation Fund	1,465	20	1,485	0
Community Redevelopment Agency (CRA) Fund	327,559	750,421	930,533	147,447
Subtotal Special Revenue Funds	3,654,490	2,629,080	6,128,345	155,225
Debt Service Funds				
Debt Service Fund	733,438	811,087	793,864	750,661
Subtotal Debt Service Funds	733,438	811,087	793,864	750,661
Capital Projects Funds				
Heritage Oaks Fund	4,326	0	4,326	0
Subtotal Capital Projects Funds	4,326	0	4,326	0
Enterprise Funds				
Electric Utility Fund	7,225,471	15,221,962	21,001,365	1,446,068
Water Utility Fund	1,147,016	2,780,000	2,521,208	1,405,808
Wastewater Utility Fund	5,650,971	4,020,000	5,823,693	3,847,278
Mosquito Control Fund	270,454	65,625	227,577	108,502
Subtotal Enterprise Funds	14,293,912	22,087,587	29,573,843	6,807,656
Internal Service Funds				
Utility Administration & Operations Fund	1,021,151	3,633,978	4,600,278	54,851
Subtotal Internal Service Funds	1,021,151	3,633,978	4,600,278	54,851
Trust & Agency Funds	0	0	0	0
Subtotal Trust & Agency Funds	0	0	0	0
Total	\$ 26,915,259	\$ 46,524,775	\$ 61,040,093	\$ 12,399,941

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.

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

Lastly, a transfer from the Children's Trust Grant Fund is being made to return unspent funds to the General Fund.

SUMMARY OF INTERFUND TRANSFERS FISCAL YEAR 2025-2026

TRANSFERS OUT	AMOUNT	TRANSFERS IN	AMOUNT
001 GENERAL FUND	\$ 1,129,458	070 DEBT SERVICE FUND	\$ 811,087
		310 CRA FUND	318,371
010 ELECTRIC UTILITY FUND	3,419,213	001 GENERAL FUND	2,000,000
		700 INTERNAL SERVICE FUND	1,419,213
020 WATER UTILITY FUND	1,295,165	700 INTERNAL SERVICE FUND	1,295,165
030 WASTEWATER UTILITY FUND	851,600	700 INTERNAL SERVICE FUND	851,600
042 MOSQUITO CONTROL FUND	48,000	700 INTERNAL SERVICE FUND	48,000
061 CHILDREN'S TRUST GRANT FUND	7,627	001 GENERAL FUND	7,627
TOTAL TRANSFERS	\$ <u>6,751,063</u>		\$ <u>6,751,063</u>



INTENTIONALLY LEFT BLANK



City of
ALACHUA
the good life community

SECTION 3 FUND SUMMARIES

BASIS OF ACCOUNTING AND BUDGETING

Because the revenue and expenditure estimates contained in the Tentative Fiscal Year 2025-2026 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.

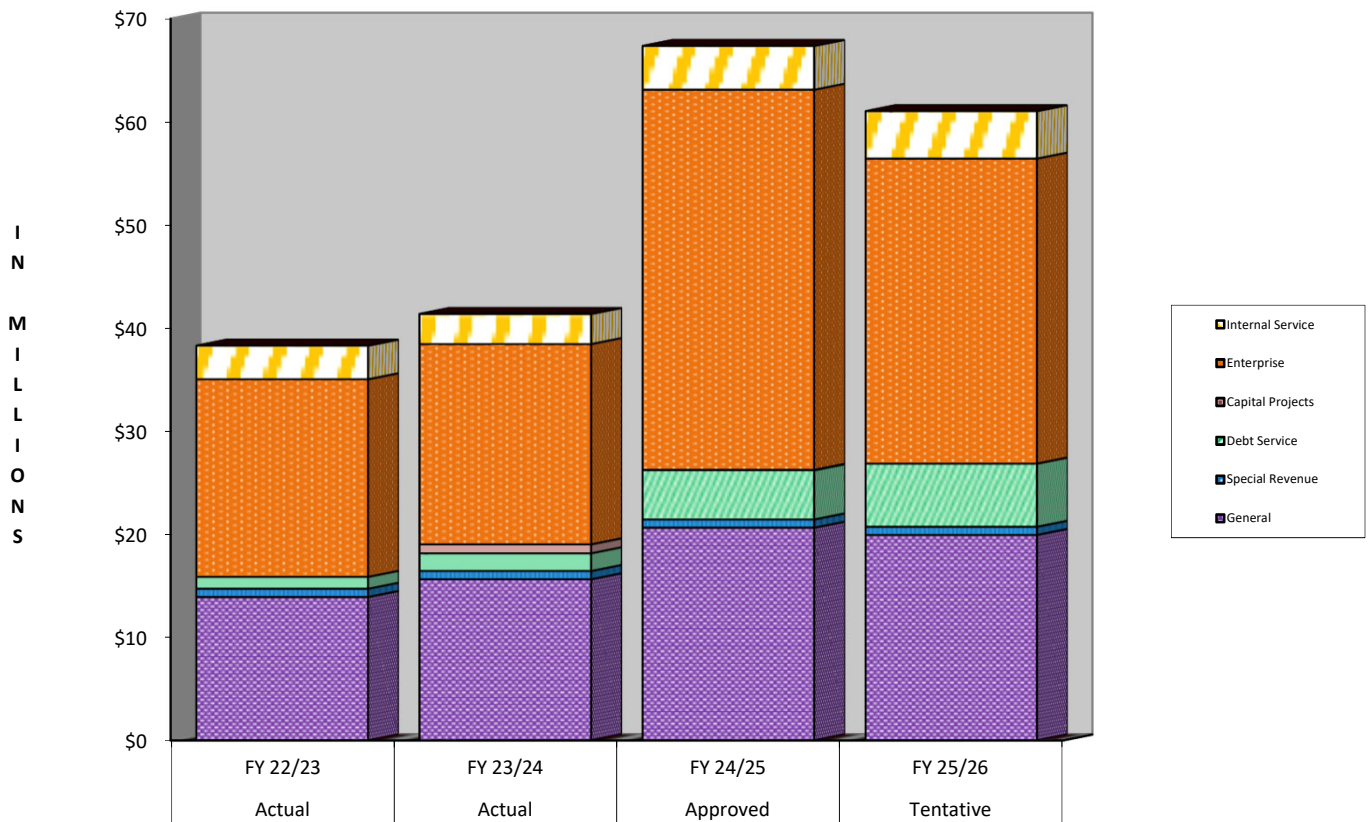
Basis of accounting refers to the timing by which revenues and expenditures are recognized in the accounts and reported on the financial statements.

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.

BUDGET BY FUND TYPE

	<u>Actual</u> <u>FY 22/23</u>	<u>Actual</u> <u>FY 23/24</u>	<u>Approved</u> <u>FY 24/25</u>	<u>Tentative</u> <u>FY 25/26</u>
General	\$ 13,915,545	\$ 15,641,413	\$ 20,647,082	\$ 19,939,437
Debt Service	802,216	800,135	797,657	793,864
Special Revenue	1,153,735	1,723,096	4,774,616	6,128,345
Capital Projects	-	867,242	40,414	4,326
Enterprise	19,180,786	19,434,309	36,859,984	29,573,843
Internal Service	3,260,161	2,918,176	4,243,960	4,600,278
Trust & Agency	-	-	-	-
Total	\$38,312,443	\$41,384,371	\$67,363,713	\$61,040,093



GENERAL FUND (001)

REVENUE	Actual FY 22/23	Actual FY 23/24	Approved FY 24/25	Tentative FY 25/26
OPERATING REVENUE:				
TAXES	\$ 8,033,609	\$ 9,371,179	\$ 9,882,225	\$ 11,091,646
PERMITS, FEES & ASSESSMENTS	1,038,744	1,061,579	1,035,000	955,000
INTERGOVERNMENTAL REVENUE	1,240,653	1,232,317	1,213,334	1,223,800
CHARGES FOR SERVICES	1,837,924	1,898,066	1,866,202	1,905,770
FINES AND FORFEITURES	41,916	73,247	47,000	50,000
MISCELLANEOUS REVENUE	2,024,882	286,696	187,200	199,200
TOTAL OPERATING	14,217,728	13,923,084	14,230,961	15,425,416
NON-OPERATING REVENUE:				
OPERATING TRANSFERS IN	2,000,000	2,001,680	2,036,088	2,007,627
USE OF FUND BALANCE	0	0	4,450,033	2,576,394
OTHER NON-REVENUES	0	0	(70,000)	(70,000)
TOTAL NON-OPERATING	2,000,000	2,001,680	6,416,121	4,514,021
TOTAL REVENUE	\$ 16,217,728	\$ 15,924,764	\$ 20,647,082	\$ 19,939,437

EXPENDITURE	Actual FY 22/23	Actual FY 23/24	Approved FY 24/25	Tentative FY 25/26
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 7,945,279	\$ 9,547,648	\$ 10,370,935	\$ 11,235,153
OPERATING EXPENSES	4,013,292	4,225,440	4,819,975	5,356,211
CAPITAL OUTLAY	871,043	758,887	3,684,586	1,634,615
DEBT SERVICE	0	0	0	0
GRANTS AND AIDS	49,480	35,875	284,000	84,000
TOTAL OPERATING	12,879,094	14,567,850	19,159,496	18,309,979
NON-OPERATING:				
OPERATING TRANSFERS OUT	1,035,007	1,071,843	1,087,586	1,129,458
RESERVE FOR CONTINGENCY	0	0	400,000	500,000
NON-OPERATING	1,444	1,720	0	0
CONTRIBUTION TO FUND BALANCE	0	0	0	0
TOTAL NON-OPERATING	1,036,451	1,073,563	1,487,586	1,629,458
TOTAL EXPENDITURES	\$ 13,915,545	\$ 15,641,413	\$ 20,647,082	\$ 19,939,437

ELECTRIC UTILITY FUND (010)

REVENUE	Actual FY 22/23	Actual FY 23/24	Approved FY 24/25	Tentative FY 25/26
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	14,149,725	13,518,666	16,460,061	15,395,962
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	737,681	675,393	485,000	476,000
TOTAL OPERATING	14,887,406	14,194,059	16,945,061	15,871,962
NON-OPERATING REVENUE:				
USE OF FUND BALANCE	0	0	5,657,923	5,779,403
OTHER NON-REVENUES	100,540	103,845	(750,000)	(650,000)
TOTAL NON-OPERATING	100,540	103,845	4,907,923	5,129,403
TOTAL REVENUE	\$ 14,987,946	\$ 14,297,904	\$ 21,852,984	\$ 21,001,365

EXPENDITURE	Actual FY 22/23	Actual FY 23/24	Approved FY 24/25	Tentative FY 25/26
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 1,149,627	\$ 1,384,749	\$ 1,911,783	\$ 2,024,032
OPERATING EXPENSES	10,283,510	10,255,703	9,335,013	9,702,900
CAPITAL OUTLAY	0	0	4,774,483	5,555,220
DEBT SERVICE	0	0	0	0
GRANTS AND AIDS	14,033	12,200	0	0
TOTAL OPERATING	11,447,170	11,652,652	16,021,279	17,282,152
NON-OPERATING:				
OPERATING TRANSFERS OUT	2,000,000	2,000,000	5,531,705	3,419,213
OTHER NON-OPERATING	171,020	30,653	0	0
RESERVES	0	0	300,000	300,000
TOTAL NON-OPERATING	2,171,020	2,030,653	5,831,705	3,719,213
TOTAL EXPENDITURES	\$ 13,618,190	\$ 13,683,305	\$ 21,852,984	\$ 21,001,365

WATER UTILITY FUND (020)

REVENUE	Actual FY22/23	Actual FY 23/24	Approved FY 24/25	Tentative FY 25/26
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	143,578	1,868,911	0	0
CHARGES FOR SERVICES	2,460,921	3,148,030	2,563,527	2,875,000
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	61,112	75,372	20,000	25,000
TOTAL OPERATING	2,665,611	5,092,313	2,583,527	2,900,000
NON-OPERATING REVENUE:				
OPERATING TRANSFERS IN	0	0	2,736,625	0
USE OF FUND BALANCE	0	0	3,662,934	(258,792)
OTHER NON-REVENUES	154,956	131,489	(120,000)	(120,000)
TOTAL NON-OPERATING	154,956	131,489	6,279,559	(378,792)
TOTAL REVENUE	\$ 2,820,567	\$ 5,223,802	\$ 8,863,086	\$ 2,521,208

EXPENDITURE	Actual FY22/23	Actual FY 23/24	Approved FY 24/25	Tentative FY 25/26
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 188,911	\$ 216,913	\$ 338,682	\$ 353,616
OPERATING EXPENSES	2,133,649	1,944,037	545,250	581,851
CAPITAL OUTLAY	0	0	6,799,538	20,000
DEBT SERVICE	57,483	53,854	166,982	170,576
TOTAL OPERATING	2,380,043	2,214,804	7,850,452	1,126,043
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	912,634	1,295,165
OTHER NON-OPERATING	4,764	(1,454)	0	0
RESERVES	0	0	100,000	100,000
TOTAL NON-OPERATING	4,764	(1,454)	1,012,634	1,395,165
TOTAL EXPENDITURES	\$ 2,384,807	\$ 2,213,350	\$ 8,863,086	\$ 2,521,208

WASTEWATER UTILITY FUND (030)

REVENUE	Actual FY 22/23	Actual FY 23/24	Approved FY 24/25	Tentative FY 25/26
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	82,525	737,475	0	0
CHARGES FOR SERVICES	3,375,079	4,324,686	3,538,700	4,085,000
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	47,310	70,618	50,000	75,000
TOTAL OPERATING	3,504,914	5,132,779	3,588,700	4,160,000
NON-OPERATING REVENUE:				
USE OF FUND BALANCE	0	0	2,593,197	1,803,693
OTHER NON-REVENUES	240,681	103,437	(140,000)	(140,000)
TOTAL NON-OPERATING	240,681	103,437	2,453,197	1,663,693
TOTAL REVENUE	\$ 3,745,595	\$ 5,236,216	\$ 6,041,897	\$ 5,823,693

EXPENDITURE	Actual FY 22/23	Actual FY 23/24	Approved FY 24/25	Tentative FY 25/26
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 490,186	\$ 593,289	\$ 685,493	\$ 835,892
OPERATING EXPENSES	2,397,504	2,602,276	1,194,681	1,178,281
CAPITAL OUTLAY	0	0	2,857,040	2,230,000
DEBT SERVICE	220,825	210,020	624,326	627,920
TOTAL OPERATING	3,108,515	3,405,585	5,361,540	4,872,093
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	580,357	851,600
OTHER NON-OPERATING RESERVES	14,670	58,260	0	0
TOTAL NON-OPERATING	14,670	58,260	680,357	951,600
TOTAL EXPENDITURES	\$ 3,123,185	\$ 3,463,845	\$ 6,041,897	\$ 5,823,693

MOSQUITO CONTROL FUND (042)

REVENUE	Actual FY 22/23	Actual FY 23/24	Approved FY 24/25	Tentative FY 25/26
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	62,902	64,228	65,000	65,000
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	3,342	4,890	3,800	4,000
TOTAL OPERATING	66,244	69,118	68,800	69,000
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	36,592	161,952
OTHER NON-REVENUES	0	0	(3,375)	(3,375)
TOTAL NON-OPERATING	0	0	33,217	158,577
TOTAL REVENUE	\$ 66,244	\$ 69,118	\$ 102,017	\$ 227,577

EXPENDITURE	Actual FY 22/23	Actual FY 23/24	Approved FY 24/25	Tentative FY 25/26
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 9,597	\$ 8,148	\$ 12,150	\$ 15,819
OPERATING EXPENSES	40,177	68,501	41,758	43,758
CAPITAL OUTLAY	0	0	0	95,000
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	49,774	76,649	53,908	154,577
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	23,109	48,000
OTHER NON-OPERATING	4,830	(2,841)	0	0
RESERVES	0	0	25,000	25,000
TOTAL NON-OPERATING	4,830	(2,841)	48,109	73,000
TOTAL EXPENDITURES	\$ 54,604	\$ 73,808	\$ 102,017	\$ 227,577

ADDITIONAL COURT COSTS FUND (044)

REVENUE	Actual FY 22/23	Actual FY 23/24	Approved FY 24/25	Tentative FY 25/26
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	6,164	4,807	4,900	4,200
MISC REVENUE	167	145	100	100
TOTAL OPERATING	6,331	4,952	5,000	4,300
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	4,000	1,700
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	4,000	1,700
TOTAL REVENUE	\$ 6,331	\$ 4,952	\$ 9,000	\$ 6,000

EXPENDITURE	Actual FY 22/23	Actual FY 23/24	Approved FY 24/25	Tentative FY 25/26
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	8,528	12,816	9,000	6,000
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	8,528	12,816	9,000	6,000
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	\$ 8,528	\$ 12,816	\$ 9,000	\$ 6,000

TREE BANK FUND (046)

REVENUE	Actual FY 22/23	Actual FY 23/24	Approved FY 24/25	Tentative FY 25/26
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	155,110	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	1,920	4,805	3,000	3,000
TOTAL OPERATING	<u>1,920</u>	<u>159,915</u>	<u>3,000</u>	<u>3,000</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	347,444	359,021
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>347,444</u>	<u>359,021</u>
TOTAL REVENUE	<u>\$ 1,920</u>	<u>\$ 159,915</u>	<u>\$ 350,444</u>	<u>\$ 362,021</u>

EXPENDITURE	Actual FY 22/23	Actual FY 23/24	Approved FY 24/25	Tentative FY 25/26
OPERATING EXPENDITURES:				
GENERAL GOVERNMENT				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	9,058	6,595	350,444	362,021
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>9,058</u>	<u>6,595</u>	<u>350,444</u>	<u>362,021</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 9,058</u>	<u>\$ 6,595</u>	<u>\$ 350,444</u>	<u>\$ 362,021</u>

EXPLORER POST 537 FUND (052)

REVENUE	Actual FY 22/23	Actual FY 23/24	Approved FY 24/25	Tentative FY 25/26
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	3,976	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	0	3,976	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	4,315	7,000
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	4,315	7,000
TOTAL REVENUE	\$ 0	\$ 3,976	\$ 4,315	\$ 7,000

EXPENDITURE	Actual FY 22/23	Actual FY 23/24	Approved FY 24/25	Tentative FY 25/26
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	4,315	7,000
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	0	0	4,315	7,000
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	\$ 4,315	\$ 7,000

TK BASIN STORMWATER ASSESSMENT FUND (054)

REVENUE	Actual FY 22/23	Actual FY 23/24	Approved FY 24/25	Tentative FY 25/26
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	19,239	9,612	9,800	9,800
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	264	419	250	250
TOTAL OPERATING	19,503	10,031	10,050	10,050
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	16,950	13,950
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	16,950	13,950
TOTAL REVENUE	\$ 19,503	\$ 10,031	\$ 27,000	\$ 24,000

EXPENDITURE	Actual FY 22/23	Actual FY 23/24	Approved FY 24/25	Tentative FY 25/26
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	16,247	13,371	17,000	17,000
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	16,247	13,371	17,000	17,000
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	10,000	7,000
TOTAL NON-OPERATING	0	0	10,000	7,000
TOTAL EXPENDITURES	\$ 16,247	\$ 13,371	\$ 27,000	\$ 24,000

INFRASTRUCTURE SURTAX FUND (056)

REVENUE	Actual FY 22/23	Actual FY 23/24	Approved FY 24/25	Tentative FY 25/26
OPERATING REVENUE:				
TAXES	\$ 510,225	\$ 788,097	\$ 763,714	\$ 756,478
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	333,333	333,333
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	1,389	12,908	14,000	12,000
TOTAL OPERATING	511,614	801,005	1,111,047	1,101,811
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	1,272,000	2,021,530
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	1,272,000	2,021,530
TOTAL REVENUE	\$ 511,614	\$ 801,005	\$ 2,383,047	\$ 3,123,341

EXPENDITURE	Actual FY 22/23	Actual FY 23/24	Approved FY 24/25	Tentative FY 25/26
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	0	0
CAPITAL OUTLAY	0	0	2,383,047	3,123,341
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	0	0	2,383,047	3,123,341
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	\$ 2,383,047	\$ 3,123,341

WILD SPACES PUBLIC PLACES FUND (057)

REVENUE	Actual FY 22/23	Actual FY 23/24	Approved FY 24/25	Tentative FY 25/26
OPERATING REVENUE:				
TAXES	\$ 763,687	\$ 788,097	\$ 763,714	\$ 756,478
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	483	7,922	1,000	3,000
TOTAL OPERATING	764,170	796,019	764,714	759,478
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	193,232	906,860
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	193,232	906,860
TOTAL REVENUE	\$ 764,170	\$ 796,019	\$ 957,946	\$ 1,666,338

EXPENDITURE	Actual FY 22/23	Actual FY 23/24	Approved FY 24/25	Tentative FY 25/26
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	7,622	71,783	0	51,500
CAPITAL OUTLAY	128,473	1,117,686	957,946	1,614,838
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	136,095	1,189,469	957,946	1,666,338
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	\$ 136,095	\$ 1,189,469	\$ 957,946	\$ 1,666,338

CHILDREN'S TRUST GRANT FUND (061)

REVENUE	Actual FY 22/23	Actual FY 23/24	Approved FY 24/25	Tentative FY 25/26
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	54,651	72,848	0	0
CHARGES FOR SERVICES	23,459	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	78,110	72,848	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	0	7,627
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	7,627
TOTAL REVENUE	\$ 78,110	\$ 72,848	\$ 0	\$ 7,627

EXPENDITURE	Actual FY 22/23	Actual FY 23/24	Approved FY 24/25	Tentative FY 25/26
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	79,111	65,222	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	79,111	65,222	0	0
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	7,627
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	7,627
TOTAL EXPENDITURES	\$ 79,111	\$ 65,222	\$ 0	\$ 7,627

DEBT SERVICE FUND (070)

REVENUE	Actual FY 22/23	Actual FY 23/24	Approved FY 24/25	Tentative FY 25/26
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	95	98	0	0
TOTAL OPERATING	95	98	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	809,977	807,572	796,657	811,087
USE OF FUND BALANCE	0	0	1,000	(17,223)
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	809,977	807,572	797,657	793,864
TOTAL REVENUE	\$ 810,072	\$ 807,670	\$ 797,657	\$ 793,864

EXPENDITURE	Actual FY 22/23	Actual FY 23/24	Approved FY 24/25	Tentative FY 25/26
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	802,216	800,135	797,657	793,864
TOTAL OPERATING	802,216	800,135	797,657	793,864
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	\$ 802,216	\$ 800,135	\$ 797,657	\$ 793,864

DONATION FUND (167)

REVENUE	Actual FY 22/23	Actual FY 23/24	Approved FY 24/25	Tentative FY 25/26
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	4,909	36	0	20
TOTAL OPERATING	<u>4,909</u>	<u>36</u>	<u>0</u>	<u>20</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	1,465	1,465
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>1,465</u>	<u>1,465</u>
TOTAL REVENUE	<u>\$ 4,909</u>	<u>\$ 36</u>	<u>\$ 1,465</u>	<u>\$ 1,485</u>

EXPENDITURE	Actual FY 22/23	Actual FY 23/24	Approved FY 24/25	Tentative FY 25/26
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	19,161	3,454	1,465	1,485
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>19,161</u>	<u>3,454</u>	<u>1,465</u>	<u>1,485</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 19,161</u>	<u>\$ 3,454</u>	<u>\$ 1,465</u>	<u>\$ 1,485</u>

COMMUNITY REDEVELOPMENT AGENCY - CRA FUND (310)

REVENUE	Actual FY 22/23	Actual FY 23/24	Approved FY 24/25	Tentative FY 25/26
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	474,236	353,374	372,487	408,050
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	36,529	32,056	30,000	24,000
TOTAL OPERATING	510,765	385,430	402,487	432,050
NON-OPERATING REVENUE:				
TRANSFERS IN	225,030	264,271	290,929	318,371
USE OF FUND BALANCE	0	0	347,983	180,112
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	225,030	264,271	638,912	498,483
TOTAL REVENUE	\$ 735,795	\$ 649,701	\$ 1,041,399	\$ 930,533

EXPENDITURE	Actual FY 22/23	Actual FY 23/24	Approved FY 24/25	Tentative FY 25/26
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 60,931	\$ 96,414	\$ 100,167	\$ 106,051
OPERATING EXPENSES	266,351	303,333	357,582	414,482
CAPITAL OUTLAY	458,973	24,190	538,650	320,000
GRANTS AND AIDS	0	8,232	25,000	70,000
DEBT SERVICE	99,280	0	0	0
TOTAL OPERATING	885,535	432,169	1,021,399	910,533
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	\$ 885,535	\$ 432,169	\$ 1,041,399	\$ 930,533

SAN FELASCO CONSERVATION CORRIDOR FUND (313)

REVENUE	Actual FY 22/23	Actual FY 23/24	Approved FY 24/25	Tentative FY 25/26
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	16	4	0	0
TOTAL OPERATING	<u>16</u>	<u>4</u>	<u>0</u>	<u>0</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUE	<u>\$ 16</u>	<u>\$ 4</u>	<u>\$ 0</u>	<u>\$ 0</u>

EXPENDITURE	Actual FY 22/23	Actual FY 23/24	Approved FY 24/25	Tentative FY 25/26
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	1,680	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>1,680</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 0</u>	<u>\$ 1,680</u>	<u>\$ 0</u>	<u>\$ 0</u>

HERITAGE OAKS IMPROVEMENTS FUND (319)

REVENUE	Actual FY 22/23	Actual FY 23/24	Approved FY 24/25	Tentative FY 25/26
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	4,326	4,326
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>4,326</u>	<u>4,326</u>
TOTAL REVENUE	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,326</u>	<u>\$ 4,326</u>

EXPENDITURE	Actual FY 22/23	Actual FY 23/24	Approved FY 24/25	Tentative FY 25/26
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	4,326	4,326
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>0</u>	<u>0</u>	<u>4,326</u>	<u>4,326</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,326</u>	<u>\$ 4,326</u>

CDBG-NEIGHBORHOOD REVITALIZATION FUND (322)

REVENUE	Actual FY 22/23	Actual FY 23/24	Approved FY 24/25	Tentative FY 25/26
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	686,755	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	0	686,755	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	36,088	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	36,088	0
TOTAL REVENUE	\$ 0	\$ 686,755	\$ 36,088	\$ 0

EXPENDITURE	Actual FY 22/23	Actual FY 23/24	Approved FY 24/25	Tentative FY 25/26
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	0	0
CAPITAL OUTLAY	0	865,562	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	0	865,562	0	0
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	36,088	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	0	36,088	0
TOTAL EXPENDITURES	\$ 0	\$ 865,562	\$ 36,088	\$ 0

INTERNAL SERVICE FUND (700)

REVENUE	Actual FY 22/23	Actual FY 23/24	Approved FY 24/25	Tentative FY 25/26
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	660	550	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	3,718,271	4,019,113	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	11,222	37,260	12,000	20,000
TOTAL OPERATING	3,730,153	4,056,923	12,000	20,000
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	2,311,180	3,613,978
USE OF FUND BALANCE	0	0	1,920,780	966,300
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	4,231,960	4,580,278
TOTAL REVENUE	\$ 3,730,153	\$ 4,056,923	\$ 4,243,960	\$ 4,600,278

EXPENDITURE	Actual FY 22/23	Actual FY 23/24	Approved FY 24/25	Tentative FY 25/26
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 2,104,434	\$ 2,189,630	\$ 2,707,844	\$ 3,027,813
OPERATING EXPENSES	742,409	791,920	1,021,209	940,891
CAPITAL OUTLAY	0	0	95,000	213,000
DEBT SERVICE	131,287	124,157	279,907	278,574
TOTAL OPERATING	2,978,130	3,105,707	4,103,960	4,460,278
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	282,031	(187,531)	0	0
RESERVES	0	0	140,000	140,000
TOTAL NON-OPERATING	282,031	(187,531)	140,000	140,000
TOTAL EXPENDITURES	\$ 3,260,161	\$ 2,918,176	\$ 4,243,960	\$ 4,600,278



INTENTIONALLY LEFT BLANK



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 23 Actual	FY 24 Actual	FY 25 Approved	FY 26 Tentative
<u>City Commission</u>				
Personal Services	116,858	115,175	129,019	143,177
Operating Expenditures	26,135	30,619	30,002	32,502
Capital Outlay	0	0	0	0
Grants & Aids	0	0	0	0
Totals	142,993	145,794	159,021	175,679
Grand Total	142,993	145,794	159,021	175,679

FUNDING SOURCES	FY 23 Actual	FY 24 Actual	FY 25 Approved	FY 26 Tentative
General Fund	142,993	145,794	159,021	175,679
Grand Total	142,993	145,794	159,021	175,679

CITY MANAGER

Mission of Department:

The City Manager is primarily responsible for managing the City's government as well as implementing the directives and administering the policies established by the City Commission. The City Manager also serves as the chief liaison between the City Commission, the citizens and City staff. Additionally, towards the end of FY 25, the City Manager directed all Deputy City Clerk operations. Albeit reported as separate departments, the City Manager administers the City Commission and City Attorney budgets.

EXPENDITURES	FY 23 Actual	FY 24 Actual	FY 25 Approved	FY 26 Tentative
<u>City Manager</u>				
Personal Services	462,725	734,554	854,653	886,089
Operating Expenditures	90,818	45,670	65,692	69,692
Capital Outlay	0	0	0	0
Grants and Aids	0	0	0	0
Non-Operating Expenditures	0	0	0	0
Totals	553,543	780,224	920,345	955,781
<u>Deputy City Clerk</u>				
Personal Services	155,602	171,919	0	185,873
Operating Expenditures	35,720	71,689	0	68,224
Capital Outlay	0	0	0	0
Grants and Aids	0	0	0	0
Non-Operating Expenditures	0	0	0	0
Totals	191,322	243,608	0	254,097
Grand Total	744,865	1,023,832	920,345	1,209,878

FUNDING SOURCES	FY 23 Actual	FY 24 Actual	FY 25 Approved	FY 26 Tentative
General Fund	744,865	1,023,832	920,345	1,209,878
Grand Total	744,865	1,023,832	920,345	1,209,878

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 23 Actual	FY 24 Actual	FY 25 Approved	FY 26 Tentative
<u>City Attorney</u>				
Personal Services	0	0	0	0
Operating Expenditures	192,863	237,250	321,059	192,000
Capital Outlay	0	0	0	0
Totals	192,863	237,250	321,059	192,000
Grand Total	192,863	237,250	321,059	192,000

FUNDING SOURCES	FY 23 Actual	FY 24 Actual	FY 25 Approved	FY 26 Tentative
General Fund	192,863	237,250	321,059	192,000
Grand Total	192,863	237,250	321,059	192,000

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, equitable and competitive benefits and compensation to retain valuable employees. Additionally, continuing through most of FY 25, Human Resources oversaw and directed the operations of the Deputy City Clerk. This department also supports the City in maintaining a safe work environment with proper incident reporting and risk assesment.

EXPENDITURES	FY 23 Actual	FY 24 Actual	FY 25 Approved	FY 26 Tentative
<u>Human Resources</u>				
Personal Services	298,451	336,145	348,074	444,517
Operating Expenditures	59,045	62,650	77,289	78,374
Capital Outlay	0	0	0	0
Totals	357,496	398,795	425,363	522,891
<u>Deputy City Clerk</u>				
Personal Services	0	0	178,295	0
Operating Expenditures	0	0	87,238	0
Capital Outlay	0	0	0	0
Totals	0	0	265,533	0
Grand Total	357,496	398,795	690,896	522,891

FUNDING SOURCES	FY 23 Actual	FY 24 Actual	FY 25 Approved	FY 26 Tentative
General Fund	315,603	350,718	643,410	472,352
Internal Service Fund	41,893	48,077	47,486	50,539
Grand Total	357,496	398,795	690,896	522,891

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 23 Actual	FY 24 Actual	FY 25 Approved	FY 26 Tentative
<u>Finance and Accounting</u>				
Personal Services	584,079	632,176	658,168	779,156
Operating Expenditures	83,254	84,839	119,416	85,416
Capital Outlay	0	0	0	0
Totals	667,333	717,015	777,584	864,572
<u>Grants</u>				
Personal Services	0	0	0	0
Operating Expenditures	555	25,835	73,890	55,000
Capital Outlay	0	0	0	0
Totals	555	25,835	73,890	55,000
<u>Utility Billing</u>				
Personal Services	344,433	364,957	425,958	449,164
Operating Expenditures	114,011	129,818	178,589	178,589
Capital Outlay	0	0	0	0
Totals	458,444	494,775	604,547	627,753
<u>Utility Operations</u>				
Personal Services	365,789	365,477	368,803	456,545
Operating Expenditures	38,632	72,610	122,127	88,922
Capital Outlay	0	0	50,000	50,000
Totals	404,421	438,087	540,930	595,467
<u>Facilities Maintenance</u>				
Personal Services	382,187	614,483	712,042	746,318
Operating Expenditures	195,455	262,596	262,932	267,082
Capital Outlay	77,275	82,286	367,898	300,000
Totals	654,917	959,365	1,342,872	1,313,400

FINANCE AND ADMINISTRATIVE SERVICES

EXPENDITURES	FY 23 Actual	FY 24 Actual	FY 25 Approved	FY 26 Tentative
<u>Information Technology</u>				
Personal Services	208,697	254,100	282,280	298,132
Operating Expenditures	203,827	172,608	184,068	533,548
Capital Outlay	31,764	24,742	125,000	125,000
Totals	444,288	451,450	591,348	956,680
Grand Total	2,629,958	3,086,527	3,931,171	4,412,872

FUNDING SOURCES	FY 23 Actual	FY 24 Actual	FY 25 Approved	FY 26 Tentative
General Fund	1,740,762	2,114,552	2,734,652	3,146,838
Internal Service	889,196	971,975	1,196,519	1,266,034
Grand Total	2,629,958	3,086,527	3,931,171	4,412,872

PLANNING AND COMMUNITY DEVELOPMENT

Mission of Department:

Planning and Community Development is tasked with providing a sense of place, pride in the community, and economic prosperity to the citizens of Alachua through an enhanced planning and regulatory effort that achieves a balance between a high-quality built environment and a high-quality natural environment. Planning and Community Development is also responsible for the processing of City Code Violations before the Special Magistrate. Building Division moved under Planning and Community Development during FY 25.

EXPENDITURES	FY 23 Actual	FY 24 Actual	FY 25 Approved	FY 26 Tentative
<u>Planning and Zoning</u>				
Personal Services	527,723	595,530	650,464	638,810
Operating Expenditures	59,199	57,851	119,956	120,856
Capital Outlay	0	13,853	0	0
Totals	586,922	667,234	770,420	759,666
<u>Building</u>				
Personal Services	234,546	252,223	0	455,240
Operating Expenditures	49,244	118,209	0	288,625
Capital Outlay	38,788	42,615	0	0
Totals	322,578	413,047	0	743,865
<u>Beautification</u>				
Operating Expenditures	22,835	29,460	37,000	37,000
Totals	22,835	29,460	37,000	37,000
<u>Tree Bank</u>				
Operating Expenditures	9,058	6,595	350,444	362,021
Capital Outlay	0	0	0	0
Totals	9,058	6,595	350,444	362,021
Grand Total	941,393	1,116,336	1,157,864	1,902,552

FUNDING SOURCES	FY 23 Actual	FY 24 Actual	FY 25 Approved	FY 26 Tentative
General Fund	932,335	1,109,741	807,420	1,540,531
Special Revenue	9,058	6,595	350,444	362,021
Grand Total	941,393	1,116,336	1,157,864	1,902,552

COMPLIANCE AND RISK MANAGEMENT

Mission of Department:

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

EXPENDITURES	FY 23 Actual	FY 24 Actual	FY 25 Approved	FY 26 Tentative
<u>Compliance & Risk Management</u>				
Personal Services	338,943	440,384	476,342	486,073
Operating Expenditures	23,216	20,287	50,693	50,693
Capital Outlay	0	0	0	0
Totals	362,159	460,671	527,035	536,766
Grand Total	362,159	460,671	527,035	536,766

FUNDING SOURCES	FY 23 Actual	FY 24 Actual	FY 25 Approved	FY 26 Tentative
General Fund	362,284	462,691	527,035	536,766
Internal Service Fund	(125)	(2,020)	0	0
Grand Total	362,159	460,671	527,035	536,766

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 23 Actual	FY 24 Actual	FY 25 Approved	FY 26 Tentative
<u>Recreation and Culture</u>				
Personal Services	707,937	610,186	708,991	812,018
Operating Expenditures	720,490	684,426	699,101	751,719
Capital Outlay	0	23,265	0	0
Non-Operating	0	0	0	0
Totals	1,428,427	1,317,877	1,408,092	1,563,737
<u>Recreation Donations</u>				
Operating Expenditures	19,161	3,454	1,465	1,485
Capital Outlay	0	0	0	0
Totals	19,161	3,454	1,465	1,485
<u>San Felasco Conservation Corridor</u>				
Operating Expenditures	0	0	0	0
Non-Operating	0	1,680	0	0
Totals	0	1,680	0	0
<u>Children's Trust Grant</u>				
Operating Expenditures	79,111	65,222	0	0
Non-Operating	0	0	0	7,627
Totals	79,111	65,222	0	7,627
<u>Wild Spaces Public Places</u>				
Operating Expenditures	7,622	71,783	0	51,500
Capital Outlay	128,473	1,117,686	957,946	1,614,838
Totals	136,095	1,189,469	957,946	1,666,338
Grand Total	1,662,794	2,577,702	2,367,503	3,239,187

FUNDING SOURCES	FY 23 Actual	FY 24 Actual	FY 25 Approved	FY 26 Tentative
General Fund	1,428,427	1,317,877	1,408,092	1,563,737
Special Revenue	234,367	1,258,145	959,411	1,675,450
Capital Project	0	1,680	0	0
Grand Total	1,662,794	2,577,702	2,367,503	3,239,187

POLICE DEPARTMENT

Mission of Department:

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

EXPENDITURES	FY 23 Actual	FY 24 Actual	FY 25 Approved	FY 26 Tentative
<u>Patrol & Administration</u>				
Personal Services	3,172,939	3,822,945	3,776,903	4,154,059
Operating Expenditures	724,657	822,775	746,199	749,419
Capital Outlay	209,997	275,839	857,615	644,615
Non-Operating	0	0	0	0
Totals	4,107,593	4,921,559	5,380,717	5,548,093
<u>Communications</u>				
Personal Services	334,454	421,744	479,972	484,804
Operating Expenditures	13,602	10,651	24,486	24,486
Capital Outlay	0	0	0	0
Non-Operating	0	0	0	0
Totals	348,056	432,395	504,458	509,290
<u>School Crossing Guard</u>				
Personal Services	0	0	0	0
Operating Expenditures	17,779	22,950	47,000	47,000
Capital Outlay	0	0	0	0
Non-Operating	0	0	0	0
Totals	17,779	22,950	47,000	47,000
<u>Explorer Program - GF</u>				
Operating Expenditures	464	1,304	2,000	2,000
Totals	464	1,304	2,000	2,000
<u>Explorer Post 537</u>				
Personal Services	0	0	0	0
Operating Expenditures	0	0	4,315	7,000
Capital Outlay	0	0	0	0
Totals	0	0	4,315	7,000

POLICE DEPARTMENT

EXPENDITURES	FY 23 Actual	FY 24 Actual	FY 25 Approved	FY 26 Tentative
<u>Reserve Program</u>				
Operating Expenditures	0	0	3,000	3,000
Capital Outlay	0	0	0	0
Totals	0	0	3,000	3,000
<u>Additional Court Costs</u>				
Operating Expenditures	8,528	12,816	9,000	6,000
Capital Outlay	0	0	0	0
Totals	8,528	12,816	9,000	6,000
Grand Total	4,482,420	5,391,024	5,950,490	6,122,383

FUNDING SOURCES	FY 23 Actual	FY 24 Actual	FY 25 Approved	FY 26 Tentative
General Fund	4,473,892	5,378,208	5,937,175	6,109,383
Special Revenue	8,528	12,816	13,315	13,000
Grand Total	4,482,420	5,391,024	5,950,490	6,122,383

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 23 Actual	FY 24 Actual	FY 25 Approved	FY 26 Tentative
<u>Electric Utility</u>				
Personal Services	1,149,627	1,384,749	1,911,783	2,024,032
Operating Expenditures	2,781,181	3,157,361	930,013	922,900
Capital Outlay	0	0	4,774,483	5,555,220
Purchased Power Costs	7,502,330	7,098,342	8,405,000	8,780,000
Grants and Aids	14,033	12,200	0	0
Non-Operating	2,171,020	2,030,653	5,831,705	3,719,213
Totals	13,618,191	13,683,305	21,852,984	21,001,365
<u>Water Utility</u>				
Personal Services	188,911	216,913	338,682	353,616
Operating Expenditures	2,133,648	1,944,037	545,250	581,851
Capital Outlay	0	0	6,799,538	20,000
Debt Service	57,483	53,854	166,982	170,576
Non-Operating	4,764	(1,454)	1,012,634	1,395,165
Totals	2,384,806	2,213,350	8,863,086	2,521,208
<u>Wastewater Utility</u>				
Personal Services	490,186	593,289	685,493	835,892
Operating Expenditures	2,397,504	2,602,277	1,194,681	1,178,281
Capital Outlay	0	0	2,857,040	2,230,000
Debt Service	220,825	210,020	624,326	627,920
Non-Operating	14,670	58,260	680,357	951,600
Totals	3,123,185	3,463,846	6,041,897	5,823,693
<u>Building</u>				
Personal Services	0	0	436,605	0
Operating Expenditures	0	0	73,625	0
Capital Outlay	0	0	0	0
Totals	0	0	510,230	0
<u>Public Works</u>				
Personal Services	483,670	626,828	748,804	786,389
Operating Expenditures	292,306	247,000	441,626	451,198
Capital Outlay	513,219	296,287	2,236,073	565,000
Totals	1,289,195	1,170,115	3,426,503	1,802,587
<u>Solid Waste Disposal</u>				
Operating Expenditures	1,075,548	1,098,308	1,230,030	1,280,304
Non-Operating	1,444	1,720	0	0
Totals	1,076,992	1,100,028	1,230,030	1,280,304

PUBLIC SERVICES

EXPENDITURES	FY 23 Actual	FY 24 Actual	FY 25 Approved	FY 26 Tentative
<u>Mosquito Control</u>				
Personal Services	9,597	8,148	12,150	15,819
Operating Expenditures	40,177	68,501	41,758	43,758
Capital Outlay	0	0	0	95,000
Non-Operating	4,830	(2,841)	48,109	73,000
Totals	54,604	73,808	102,017	227,577
<u>Utility Administration</u>				
Personal Services	797,591	806,525	1,184,336	1,321,233
Operating Expenditures	318,817	355,575	289,819	256,708
Capital Outlay	0	0	45,000	0
Non-Operating	282,031	(187,531)	0	0
Totals	1,398,439	974,569	1,519,155	1,577,941
<u>Water Distribution and Collection</u>				
Personal Services	426,209	427,606	499,549	555,776
Operating Expenditures	238,456	198,627	377,227	373,225
Capital Outlay	0	0	0	148,000
Totals	664,665	626,233	876,776	1,077,001
<u>Warehouse Operations</u>				
Personal Services	107,430	144,321	145,447	156,519
Operating Expenditures	27,376	30,864	38,670	38,670
Capital Outlay	0	0	0	15,000
Totals	134,806	175,185	184,117	210,189
<u>TK Basin Special Assessment</u>				
Operating Expenditures	16,247	13,371	17,000	17,000
Non-Operating	0	0	10,000	7,000
Totals	16,247	13,371	27,000	24,000
<u>CP - Heritage Oaks</u>				
Operating Expenditures	0	0	4,326	4,326
Capital Outlay	0	0	0	0
Totals	0	0	4,326	4,326
<u>CP - CDBG Neighborhood Revitalization</u>				
Operating Expenditures	0	0	0	0
Capital Outlay	0	865,562	0	0
Non-Operating	0	0	36,088	0
Totals	0	865,562	36,088	0
Grand Total	23,761,130	24,359,372	44,674,209	35,550,191

PUBLIC SERVICES

FUNDING SOURCES	FY 23 Actual	FY 24 Actual	FY 25 Approved	FY 26 Tentative
General Fund	2,366,187	2,270,143	5,166,763	3,082,891
Special Revenue	16,247	13,371	27,000	24,000
Enterprise	19,180,786	19,434,309	36,859,984	29,573,843
Internal Service	2,197,910	1,775,987	2,580,048	2,865,131
Capital Projects	0	865,562	40,414	4,326
Trust & Agency	0	0	0	0
Grand Total	23,761,130	24,359,372	44,674,209	35,550,191

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 23 Actual	FY 24 Actual	FY 25 Approved	FY 26 Tentative
<u>Debt Service-L/T Gen. Government</u>				
Debt Service	802,216	800,135	797,657	793,864
Non-Operating	0	0	0	0
Totals	802,216	800,135	797,657	793,864
<u>Debt Service-L/T Internal Service Fund</u>				
Debt Service	131,287	124,157	279,907	278,574
Non-Operating	0	0	0	0
Totals	131,287	124,157	279,907	278,574
Grand Total	933,503	924,292	1,077,564	1,072,438

FUNDING SOURCES	FY 23 Actual	FY 24 Actual	FY 25 Approved	FY 26 Tentative
General Government - Debt Service	802,216	800,135	797,657	793,864
Internal Service Fund	131,287	124,157	279,907	278,574
Grand Total	933,503	924,292	1,077,564	1,072,438

COMMUNITY REDEVELOPMENT AGENCY - CRA

Mission of Department:

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

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

EXPENDITURES	FY 23 Actual	FY 24 Actual	FY 25 Approved	FY 26 Tentative
<u>Downtown CRA</u>				
Personal Services	60,931	96,414	100,167	106,051
Operating Expenditures	266,351	303,333	357,582	414,482
Capital Outlay	458,973	24,190	538,650	320,000
Debt Service	99,280	0	0	0
Grants and Aids	0	8,232	25,000	70,000
Non-Operating	0	0	20,000	20,000
Totals	885,535	432,169	1,041,399	930,533
Grand Total	885,535	432,169	1,041,399	930,533

FUNDING SOURCES	FY 23 Actual	FY 24 Actual	FY 25 Approved	FY 26 Tentative
Special Revenue	885,535	432,169	1,041,399	930,533
Grand Total	885,535	432,169	1,041,399	930,533

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 23 Actual	FY 24 Actual	FY 25 Approved	FY 26 Tentative
<u>Special Expense-General Gov't</u>				
Personal Services	(550)	0	14,074	23,074
Operating Expenditures	131,397	122,889	138,450	172,850
Capital Outlay	0	0	98,000	0
Grants and Aids	49,480	35,875	284,000	84,000
Non-Operating	1,035,007	1,071,843	1,487,586	1,629,458
Totals	1,215,334	1,230,607	2,022,110	1,909,382
<u>Infrastructure Surtax</u>				
Operating Expenditures	0	0	0	0
Capital Outlay	0	0	2,383,047	3,123,341
Totals	0	0	2,383,047	3,123,341
<u>Special Expense-ISF Contingency</u>				
Non-Operating	0	0	140,000	140,000
Totals	0	0	140,000	140,000
Grand Total	1,215,334	1,230,607	4,545,157	5,172,723

FUNDING SOURCES	FY 23 Actual	FY 24 Actual	FY 25 Approved	FY 26 Tentative
General Fund	1,215,334	1,230,607	2,022,110	1,909,382
Special Revenue	0	0	2,383,047	3,123,341
Internal Service	0	0	140,000	140,000
Grand Total	1,215,334	1,230,607	4,545,157	5,172,723



INTENTIONALLY LEFT BLANK



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 2025-2026
TENTATIVE BUDGET**



City of
ALACHUA
the good life community

**P. O. BOX 9
15100 NW 142ND TERRACE
ALACHUA, FLORIDA 32616-0009
WWW.CITYOFALACHUA.COM**