

# The Good Life Community



# THE CITY OF ALACHUA



## FISCAL YEAR 2011 APPROVED BUDGET

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## **City of Alachua**

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Mayor and City Commissioners

Gib Coerper, Mayor  
Gary Hardacre, Vice Mayor  
Orien Hills, Commissioner  
Ben Boukari, Commissioner  
Robert Wilford, Commissioner

Traci L. Cain, City Manager



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**GIB COERPER**  
**MAYOR**



# **CITY OF ALACHUA**

## **CITY**

### **COMMISSIONERS**



**ORIEN HILLS**  
**COMMISSIONER**



**GARY HARDACRE**  
**VICE-MAYOR**



**ROBERT WILFORD**  
**COMMISSIONER**



**BEN BOUKARI**  
**COMMISSIONER**



**TRACI L. CAIN**  
*CITY MANAGER*



**MARIAN RUSH**  
*CITY ATTORNEY*



# **APPOINTED OFFICIALS**

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# City of Alachua

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PREPARED BY:  
THE CITY OF ALACHUA FINANCE DEPARTMENT

**STAFF**

Marcian K. Brown, MBA  
Director

Robert A. Bonetti  
Assistant Finance Director

Regina Reed  
Financial Management Analyst

Gail Jones  
Accountant II

Stephanie Herlong  
Utility Billing Supervisor

Kristy Thornton  
Customer Service Clerk

Tami Adkins  
Customer Service Clerk

Pamela Philman  
Customer Service Clerk

Natasha Benton  
Customer Service Clerk

**CREDITS**

Danielle J. Judd, Assistant City Manager  
Adam Boukari, Assistant to the City Manager

A very special "thank you" to all City employees for their assistance and dedication

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# CITY OF ALACHUA GOVERNMENT

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## GENERAL INFORMATION

The City of Alachua is geographically located in North Central Florida. The City's boundaries encompass 46 square miles. The latest estimate of the city's population is 9,424.

## FIVE-MEMBER MAYOR & COMMISSION

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

## ROLE OF THE CITY MANAGER

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

The departments under the City Manager are responsible for providing road maintenance, parks and recreation, planning and zoning, law enforcement services, and utility services. Offices that provide support services (human resources, finance, information technology services and others) are also under the direction of the City Manager.

These services are grouped into the following departments: City Commission, Finance, Human Resources, City Attorney, City Manager, Recreation, Police, Grants and Contracts, Administrative Services, Planning and Community Development, Compliance and Risk Management, Information Technology Services, and Public Services. Support staff for the City Manager and City Commission report to the City Manager.

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## INTRODUCTION

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This document represents the approved financial budget for FY 2010/2011 for the City of Alachua. The document is divided into seven sections: Section One–Budget Summary, Section Two– Fund Summaries, Section-Three- Department Summaries, Section Four – Capital Improvement Program, Section Five-Debt Service, Section Six-Glossary, and Section Fiscal Policies.

Section One-Budget Summary contains information about the process of adopting the budget; graphs and information 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 Two-Fund Summaries include a budget by fund segment listing detailed information about various funds and their adopted funding levels.

Section Three– Department Summaries includes mission statements and summary budgets for each City department.

Section Four-Capital Improvement Program (CIP) includes a listing of the Capital Improvement Projects for fiscal years 2011-2015.

Section Five-Debt Service includes information about the City’s outstanding debt obligations.

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

Section Seven–Fiscal Policies includes fiscal policies for the City.

Persons interested in reviewing any materials or documents comprising the FY 11 approved budget at any level of detail are encouraged to contact the City of Alachua Finance Department at (386) 418-6100. The Finance Department’s mailing address is: P.O. Box 9, Alachua, Florida 32616. The office is located at: 15100 N.W. 142<sup>nd</sup> Terrace, Alachua, Florida 32615.



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## TABLE OF CONTENTS

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### Section One: Budget Summary

Introduction to City Budgeting.....	1
The Budget Process .....	2
City Organizational Chart.....	5
Summary Information.....	6
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
Major Revenue Sources.....	15
Chart: Ad Valorem History .....	17
Chart: Ad Valorem Property Tax .....	18
Chart: Local Option Fuel Tax.....	19
Chart: Public Service (Utility Tax).....	20
Chart: Licenses and Permits .....	21
Chart: State Revenue Sharing.....	22
Chart: Fines and Forfeitures .....	23
Chart: Electric Utility Residential .....	24
Chart: Electric Utility Commercial.....	25
Chart: Water Utility Residential.....	26
Chart: Water Utility Commercial .....	27
Chart: Wastewater Utility Residential .....	28
Chart: Wastewater Utility Commercial .....	29
Debt Service Budget Summary .....	30
Full Time Equivalent Summary.....	31
Estimation of the City’s Ending Fund Balance.....	32
Fund Balance Summary.....	33
Interfund Transfer Overview .....	34
Economic Indicators.....	36
Demographic & Economic Information .....	37

### Section Two: Fund Summaries

Budget By Fund.....	44
Basis of Accounting and Budgeting .....	45
Fund Accounting .....	46
Chart: Budget by Fund Type .....	48
General Fund .....	49
Electric Utility Fund .....	52
Water Utility Fund.....	54
Wastewater Utility Fund.....	56
Mosquito Control Fund.....	58
Building Operations Fund.....	60
Additional Court Costs Fund .....	62
Tree Bank Fund .....	64
Explorer Post 537 Fund .....	66
TK Basin Stormwater Assessment Fund .....	68
Debt Service Fund .....	70
Donation Fund .....	72
WWTF Expansion Fund .....	74
CRA Fund.....	76

San Felasco Conservation Corridor Fund .....	78
Recreation Surtax Fund .....	80
Wastewater Escrow Account Fund.....	82
Internal Service Fund.....	84
 Section Three: Department Summaries	
City Commission.....	87
City Manager .....	90
City Attorney.....	93
Deputy City Clerk .....	96
Grants and Contracts.....	99
Information Technology.....	102
Finance.....	105
Human Resources .....	108
Administrative Services .....	111
Planning and Community Development.....	114
Compliance & Risk Management .....	117
Recreation and Parks.....	120
Alachua Police Department.....	124
Public Services.....	128
Debt Service.....	132
CRA .....	134
Capital Projects .....	137
Special Expense .....	139
 Section Four: Capital Improvement Program (CIP)	
CIP Program Overview.....	142
FY2011-2015 Approved Capital Improvement Program.....	143
 Section Five: Debt Service	
Debt Service Overview.....	152
Current Debt Obligations.....	153
Chart: Long Term Debt Activity.....	155
 Section Six: Glossary	
Glossary .....	157
 Section Seven: Fiscal Policies	
Fiscal Policies .....	161



# SECTION 1 BUDGET SUMMARY

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# INTRODUCTION TO CITY BUDGETING

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## **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 revenue or sources and the expenditure or uses.

## **Defining Revenue**

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

## **Defining Expenditure**

An expenditure is a use of financial resources. There are three basic types of expenditures: operating, capital and debt. Operating expenditures include the day-to-day expenses such as salaries, supplies, utilities, and equipment purchases. Capital expenditures include construction of roads, parks, buildings and the purchase of land. Debt is the expense related to principal and interest on long-term bonds and notes issued by the City.

## **Defining Fund Balance**

Fund balance 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.

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## THE BUDGET PROCESS

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The process of compiling the City of Alachua annual budget is practically a year-round activity. The basis for the process are statutory deadlines established by the State of Florida. The Finance Department establishes the remainder of the process to insure 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 2010 with Department Directors. Directions for the budget process were provided and written budget instructions were distributed. Departments were instructed to prepare budgets using a “continuation” funding level. “Continuation” level funding is the level of funding needed to provide the same level of service in the next fiscal year as was provided in the current fiscal year.

The City Manager formally presented the Proposed Budgets in August 2010. The Commission and public review, changes and formal adoption lasts through late September.

This includes workshops with the Commission to discuss the operating budget and the capital improvement budget.

The proposed millage rates for FY 11 were set on July 26, 2010. The proposed millage rates were 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 13, 2010. After hearing public testimony, the Commission will adopt tentative millage rates and a proposed FY 11 budget. The second public hearing will be held on September 27, 2010. The hearing will be advertised by a published notice and a published breakdown of the millage rates and budget. Like the first public hearing, the Commission will hear public testimony prior to adopting the final millage rates and the final budget.

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## BUDGET PROCESS HIGHLIGHTS

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<b>Preparation</b>	April 15	Budget Kickoff Meeting
	May 14	Budget Submissions due from Departments
<b>Review</b>	May-July	Finance Department, Assistant City Managers, City Manager and Department Directors review budgets
	May 28	Preliminary tax roll information from Property Appraiser's Office
	July 1	Official preliminary taxable values provided by Property Appraiser's Office
<b>Adoption</b>	June-Aug	Workshops are held on the Operating and Capital Improvement Budgets, to set millage rates and discuss any budget issues
	August	City Manager presents proposed budgets to Commission
	September 13	First Public Hearing to Adopt Tentative Millage Rate and Budget (required by State law)
	September 27	Second Public Hearing to Adopt Final Millage Rates for 2010 Tax Roll and the FY 2011 Budget (required by State law)

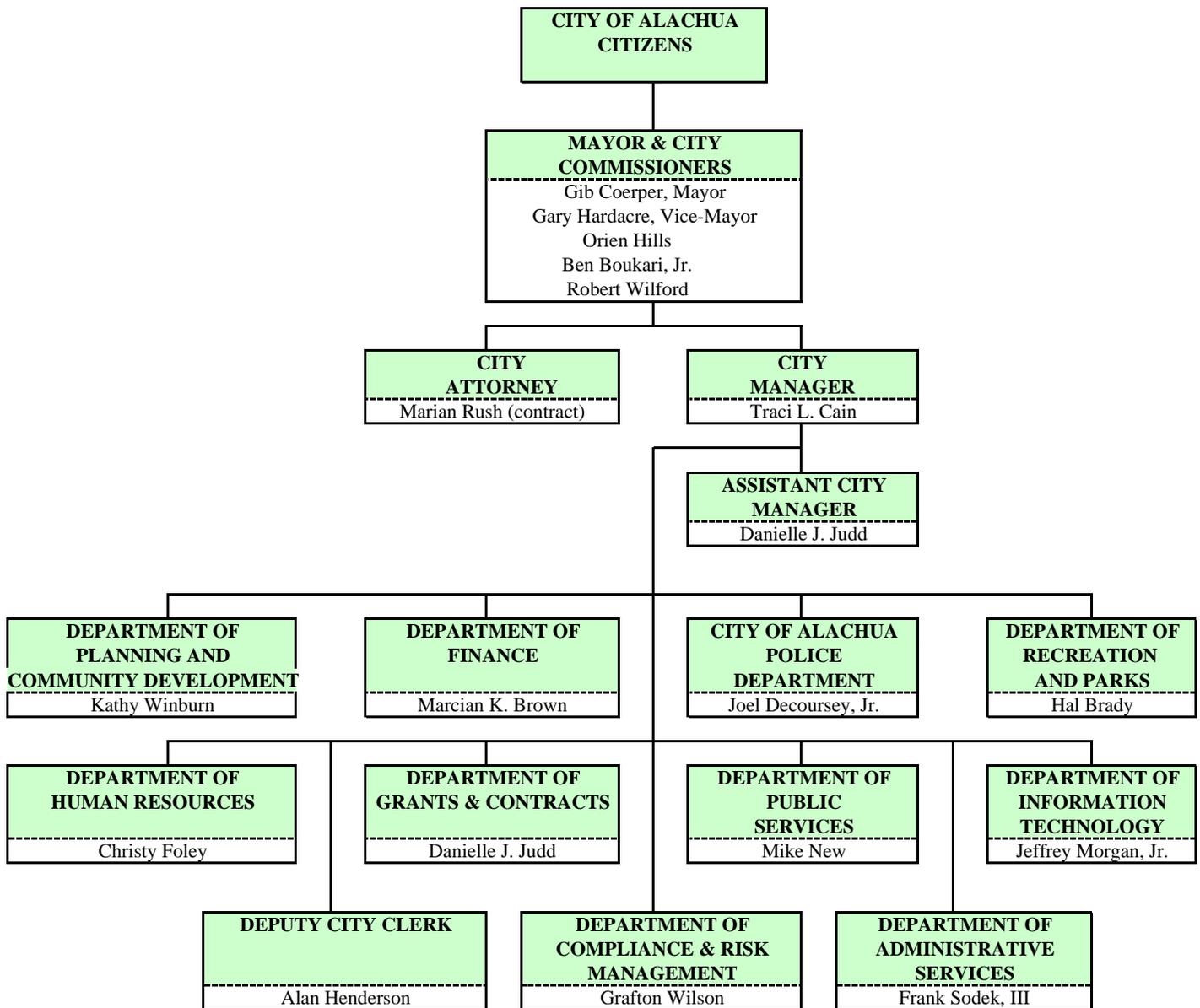
**CITY OF ALACHUA FY 2011 BUDGET CALENDAR**

<b>Date(s)</b>	<b>Activity</b>	<b>Participants</b>
<b>APRIL 2010</b>		
15	Budget Kick-Off Meeting: Budget packets submitted to Departments	City Manager, Finance, ACM, Departments
16-20	Finance meets with each Department	Finance, ACM, Departments
15-30	Finance begins inputting of Personal Service, Debt Service, and Insurance information into financial system.	Finance
15-30	Finance enters "Continuation" allocations into financial system.	Finance
15-30	Departments develop budget submittal packages	Departments
<b>MAY 2010</b>		
14	Budget submittals due back to Finance Department (including CIP requests) NO EXCEPTIONS	Departments
14-18	Submittals reviewed by Finance Department.	Finance
17-21	Submittals reviewed by Finance Department and Assistant City Manager	Finance and ACM
24	Budget Workshop-Introduction	Commission, City Manager, Finance, and Departments
26-28	Budget meetings between Assistant City Manager and Department Directors	ACM, Finance, and Departments
<b>JUNE 2010</b>		
7-11	Budget meetings between City Manager and Departments	City Manager, ACM, Finance, and Departments
14	Budget Workshop-Policy Directives	Commission, City Manager, Finance, Departments
<b>JULY 2010</b>		
19	Budget Workshops-Proposed Budget	Commission, City Manager, Finance, Departments
26	City Commission establishes proposed millage rate	Commission, City Manager
<b>AUGUST 2010</b>		
9	Budget Workshop-Proposed Budget	Commission, City Manager, Finance, Departments
23	Budget Workshop-Proposed Budget	Commission, City Manager, Finance, Departments
<b>SEPTEMBER 2010</b>		
13	First Budget Public Hearing	Commission, City Manager, Finance, Departments
27	Final Budget Public Hearing	Commission, City Manager, Finance, Departments

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# CITY OF ALACHUA GOVERNMENT

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## SUMMARY INFORMATION

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The approved budget for FY 11 decreased \$7.4 million from FY 10 approved budget. However, \$232 thousand or 3% of this total decrease is due to decreased property taxes related to decreased taxable values in the City. The remaining \$7.1 million is due to completion of several capital projects budgeted for in FY 10. These projects included recreation improvements (World Series), San Felasco Conservation Corridor recreation projects, drainage improvements, utility improvements, and radio system purchase for the police department. Also, the wastewater treatment plant expansion project reached an estimated completion mark of 71% during FY 10.

### The Operating Budget

#### Expenditures

The major component of the budget is the operating budget, which is the portion that pays for day-to-day services. The operating budget is composed of five types of expenditures: personal services, operating expenses, capital outlay, debt service, and grants and aids.

**Personal Services** reflects salaries of elected officials, salaried and hourly employees, and temporary employees. It includes overtime pay, mandatory contributions to the Florida Retirement System, social security and Medicare taxes, and employee health insurance and life insurance premiums. Increases in this area reflect benefit costs increases and changes in staffing levels.

**Operating Expense** reflects costs of supplies, utilities, fuel, rent, professional service contracts, etc. Increases in this area reflect mostly adjustments for growth in the area of parks maintenance, public services, facility maintenance, and police department needs.

**Capital Outlay** reflects costs of equipment, fleet, data processing and other equipment. The changes in this category represent mainly equipment and vehicles

necessary to replace an aging fleet and equipment in various City departments.

**Debt Service** reflects legally obligated payments (principal and interest), reserves, and debt administration costs on outstanding borrowings of the City.

**Grants and Aids** reflects amounts appropriated to regional governments, agencies, or other not-for-profit organizations to support programs or activities provided by those organizations that provide benefit to the City.

#### Revenues

**Property Taxes** – Overall, the City’s taxable value decreased by \$44 million or 5.51% from FY 10. New construction for FY 11 was \$17 million, down from the FY 10 amount of \$40 million. The City also experienced a \$15 million decrease in tangible personal property values from FY 10.

**Other Taxes** - Growth in other tax revenue reflects increased receipts from existing taxes, which include the Utility Service Tax, Communications Services Tax, Local Business Tax, and Local Gas Taxes.

**Charges for Services** – The charges and fees associated with the operations of the City’s utility system were increased during FY 10. The electric, water, and wastewater rates for FY 11 now better support the expenditures for these functions.

**Licenses and Permits** - The City Commission authorizes the collection of Building Permit Fees that are used to cover the cost of building inspection operations.

Additional detailed information on city revenues and millage rates can be found in the “Major City Revenues” section.

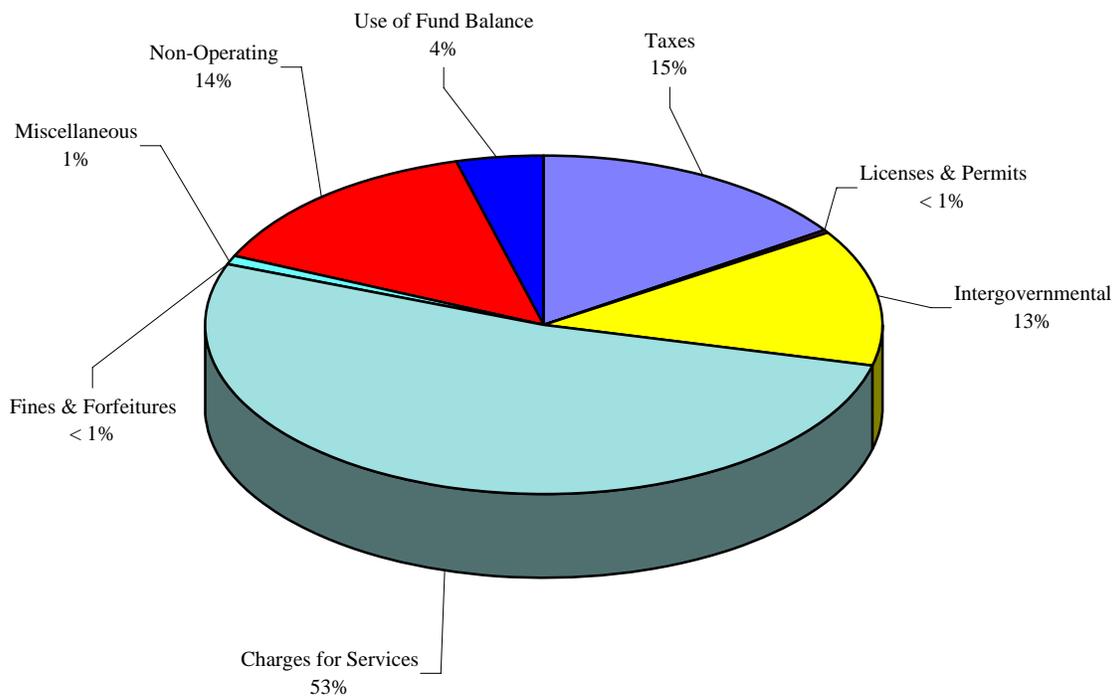
## BUDGET SOURCES AND USES

<b>Sources</b>	<b>FY 08 Actual</b>	<b>FY 09 Actual</b>	<b>FY 10 Approved</b>	<b>FY 11 Approved</b>
Use of Fund Balance	\$0	0	2,104,106	1,648,190
Revenue:				
Ad Valorem Taxes	3,071,385	3,464,378	4,279,071	4,045,496
Other Taxes	1,229,518	1,709,016	1,945,289	1,903,850
Licenses and Permits	415,244	388,187	223,788	176,518
Intergovernmental Revenue	1,645,224	1,001,259	14,251,135	5,009,588
Charges for Services	18,802,630	17,026,871	18,634,784	20,016,394
Fines and Forefeitures	64,719	115,367	96,829	60,000
Miscellaneous Revenue	461,236	153,860	377,792	316,770
Total Revenue	25,689,956	23,858,938	39,808,688	31,528,616
Transfers-In	3,567,534	2,951,899	4,696,813	3,774,243
Other Non-Revenues	694,401	345,032	-	2,215,348
Less Undercollection	0	0	(546,497)	(584,288)
	4,261,935	3,296,931	4,150,316	5,405,303
<b>TOTAL SOURCES</b>	<b>\$29,951,891</b>	<b>\$27,155,869</b>	<b>\$ 46,063,110</b>	<b>\$ 38,582,109</b>

<b>USES</b>	<b>FY 08 Actual</b>	<b>FY 09 Actual</b>	<b>FY 10 Approved</b>	<b>FY 11 Approved</b>
Operating Budget				
Personnel Services	6,600,181	7,091,701	6,963,620	7,071,035
Operating Expenses	17,340,255	16,206,702	15,705,538	15,418,054
Capital Outlay	195,526	103,063	408,489	1,122,807
Total Operating Budget	24,135,962	23,401,466	23,077,647	23,611,896
Capital Projects	1,796,471	150,419	15,934,182	8,343,854
Grants & Aids	20,000	5,000	-	0
Debt Service	1,192,715	1,155,420	1,819,361	2,214,764
Transfers to Other Funds	3,567,534	2,951,899	4,696,813	3,774,243
Other Uses	0	0	200,000	200,000
Reserves	0	0	335,107	437,352
<b>TOTAL USES</b>	<b>\$30,712,682</b>	<b>\$27,664,204</b>	<b>\$ 46,063,110</b>	<b>\$ 38,582,109</b>

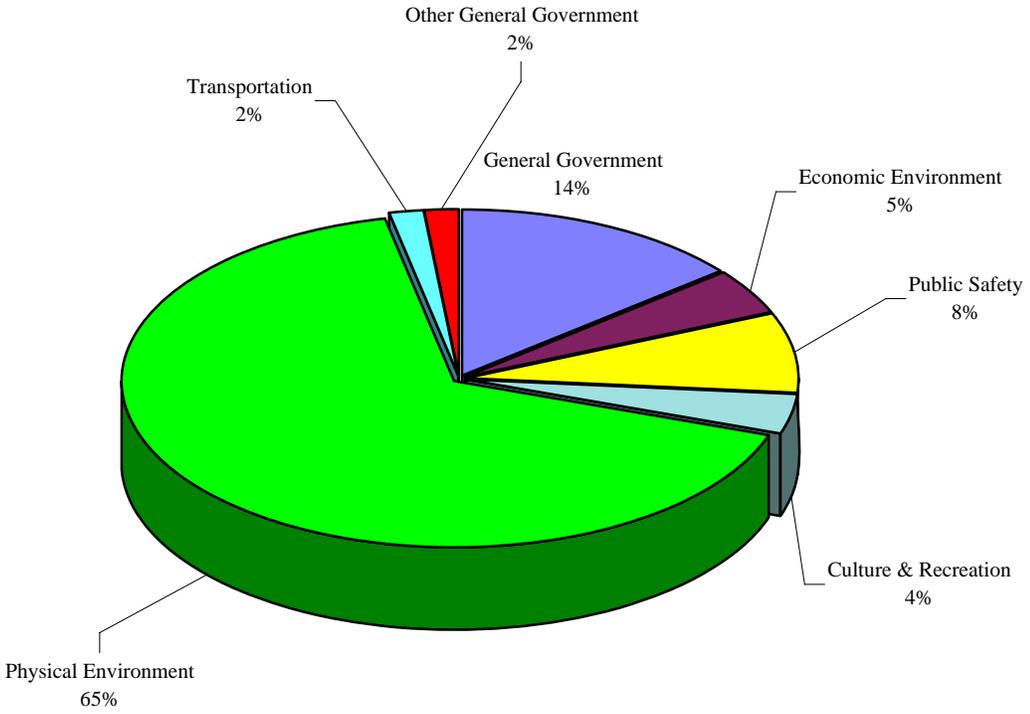
## FY 2010/11 BUDGET REVENUES BY SOURCE

Taxes	\$ 5,949,346
Licenses & Permits	176,518
Intergovernmental	5,009,588
Charges for Services	20,016,394
Fines & Forfeitures	60,000
Miscellaneous	316,770
Non-Operating	5,405,303
Use of Fund Balance	1,648,190
<b>TOTAL</b>	<b><u>\$ 38,582,109</u></b>



**FY 2010/11 BUDGET USES BY FUNCTION**

General Government	\$ 5,431,041
Economic Environment	1,764,427
Public Safety	3,021,693
Culture & Recreation	1,411,895
Physical Environment	25,654,057
Transportation	668,908
Other General Government	<u>630,088</u>
<b>TOTAL</b>	<b><u>\$ 38,582,109</u></b>



## BUDGET BY FUNCTION - ALL FUNDS

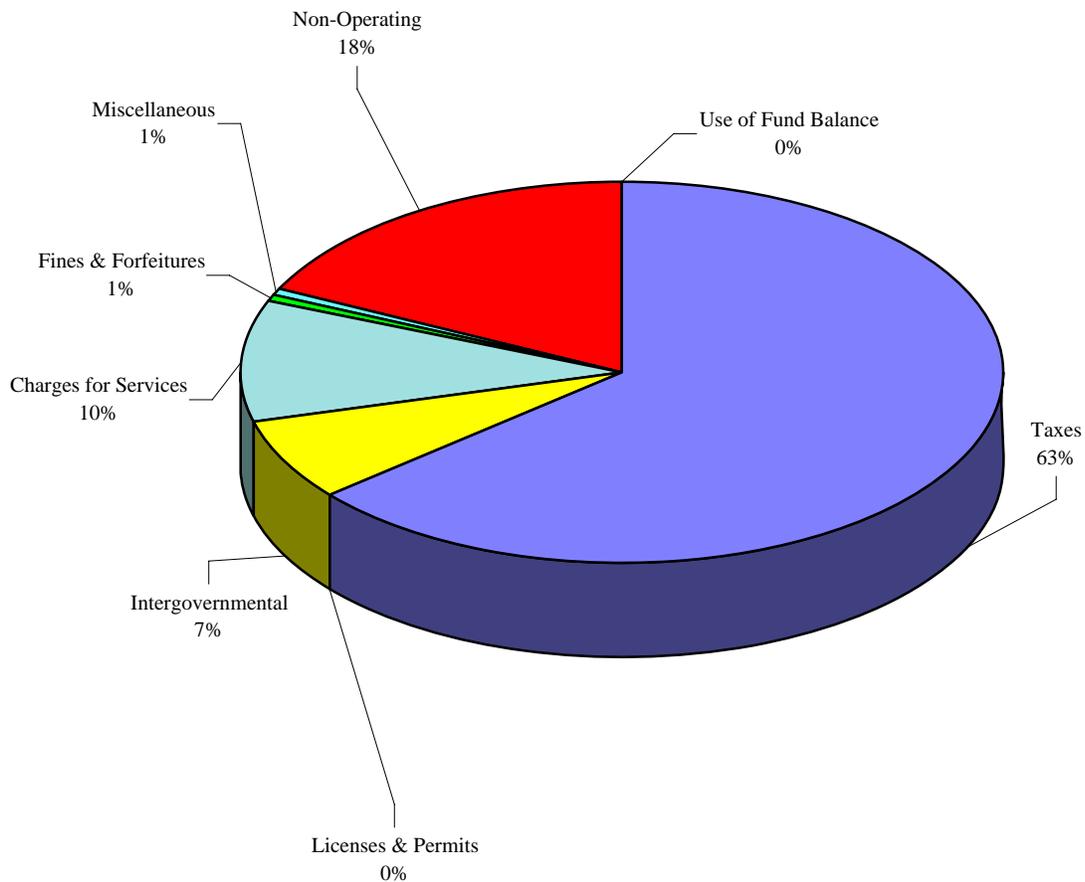
	FY 08 Actual	FY 09 Actual	FY 10 Approved	FY 11 Approved
<b>General Government</b>				
Legislative	\$ 160,772	\$ 154,988	\$ 154,210	\$ 134,745
Executive	1,254,127	1,455,449	1,380,008	1,208,210
Financial & Administrative	1,458,845	1,581,459	1,676,500	1,524,010
Legal Counsel	523,612	421,217	271,285	231,983
Comprehensive Planning	511,789	470,942	661,733	765,576
Debt Service Payments	641,895	637,653	634,050	630,088
Other General Government	278,386	268,220	193,949	403,724
Subtotal	4,829,426	4,989,928	4,971,735	4,898,336
<b>Public Safety</b>				
Law Enforcement	2,086,567	2,051,046	2,488,854	2,376,336
Fire Control	528,465	547,576	683,250	488,115
Protective Inspections	184,540	146,815	165,100	157,242
Other Public Safety	78,004	11,332	570,822	0
Subtotal	2,877,576	2,756,769	3,908,026	3,021,693
<b>Physical Environment</b>				
Electric Utility Services	12,650,644	11,837,668	12,602,600	12,747,056
Water Utility Services	1,316,491	1,237,384	1,024,591	1,164,991
Garbage/Solid Waste Services	480,743	643,018	735,383	777,474
Sewer/Wastewater Services	2,625,868	1,732,957	13,898,791	7,906,984
Flood Control/Stormwater Management	0	0	0	11,000
Mosquito Control	45,964	44,989	49,750	32,750
Subtotal	17,119,710	15,496,016	28,311,115	22,640,255
<b>Transportation</b>				
Transit Systems	139,583	13,453	40,000	0
Road & Street Facilities	497,401	482,015	553,067	668,908
Subtotal	497,401	482,015	593,067	668,908
<b>Economic Environment</b>				
Housing & Urban Development	0	0	0	0
Industry Development	320,226	2,618	8,233	0
Other Economic Environment	281,139	318,026	1,272,816	1,714,427
Subtotal	601,365	320,644	1,281,049	1,714,427
<b>Human Services</b>				
Health	0	0	0	0
Welfare	0	0	0	0
Other Human Services	0	0	0	0
Subtotal	0	0	0	0
<b>Culture &amp; Recreation</b>				
Parks and Recreation	1,149,878	660,206	1,766,198	1,226,895
Subtotal	1,149,878	660,206	1,766,198	1,226,895

**BUDGET BY FUNCTION - ALL FUNDS**

	<b>FY 08 Actual</b>	<b>FY 09 Actual</b>	<b>FY 10 Approved</b>	<b>FY 11 Approved</b>
<b>Courts</b>				
Court-Related Services	0	0	0	0
Subtotal	0	0	0	0
<b>Other Uses</b>				
Interfund Transfers	3,567,534	2,951,899	4,696,813	3,774,243
Contribution to Fund Balance			200,000	200,000
Contingency	0	0	335,107	437,352
Subtotal	3,567,534	2,951,899	5,231,920	4,411,595
<b>Grand Total</b>	<b>\$ 30,712,682</b>	<b>\$ 27,664,204</b>	<b>\$ 46,063,110</b>	<b>\$ 38,582,109</b>

## FY 2010/11 BUDGET REVENUES BY SOURCE - GENERAL FUND

Taxes	\$ 5,840,119
Licenses & Permits	-
Intergovernmental	627,188
Charges for Services	931,184
Fines & Forfeitures	60,000
Miscellaneous	61,500
Non-Operating	1,615,518
Use of Fund Balance	-
<b>TOTAL</b>	<b><u>\$ 9,135,509</u></b>

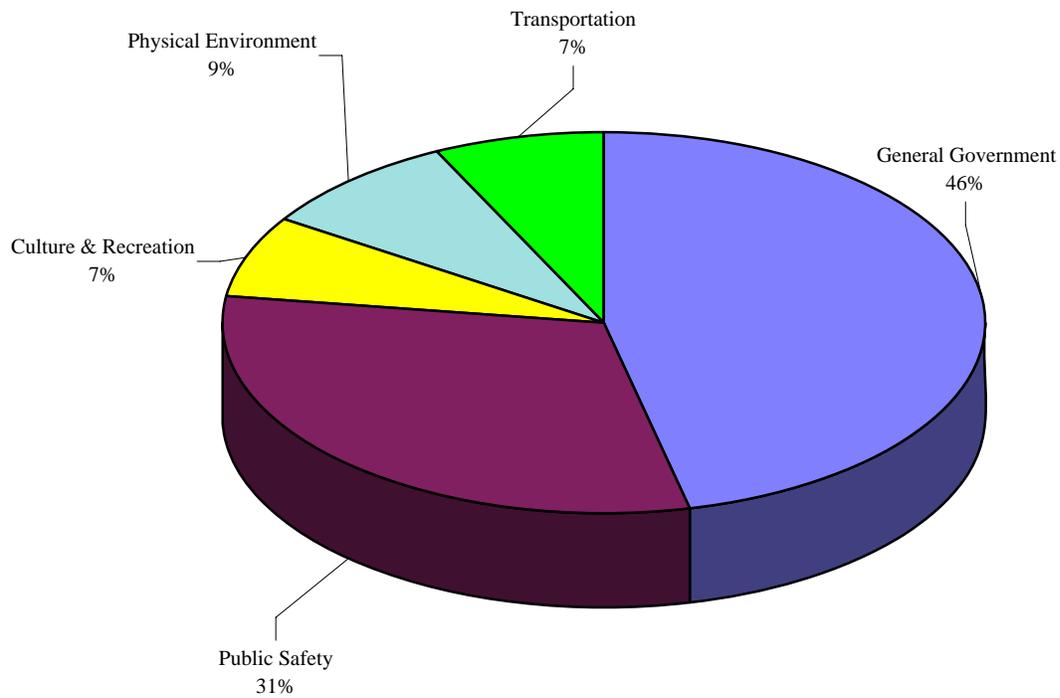


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## FY 2010/11 BUDGET USES BY FUNCTION - GENERAL FUND

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General Government	\$ 4,247,283
Public Safety	2,807,307
Culture & Recreation	634,537
Physical Environment	777,474
Transportation	668,908
<b>TOTAL</b>	<b><u>\$ 9,135,509</u></b>



## BUDGET BY FUNCTION - GENERAL FUND

	FY 08 Actual	FY 09 Actual	FY 10 Approved	FY 11 Approved
<b>General Government</b>				
Legislative	\$ 160,772	\$ 154,988	\$ 154,210	\$ 134,745
Executive	527,157	723,317	484,928	447,416
Financial & Administrative	1,173,956	1,291,095	1,257,137	1,108,312
Legal Counsel	523,612	421,217	271,285	231,983
Comprehensive Planning	511,789	470,942	654,399	758,310
Other General Government	231,095	259,048	193,949	403,724
Subtotal	3,128,381	3,320,607	3,015,908	3,084,490
<b>Public Safety</b>				
Law Enforcement	2,080,911	2,048,792	2,319,791	2,319,192
Protective Inspections	0	0	0	0
Fire Control	528,465	547,576	683,250	488,115
Subtotal	2,609,376	2,596,368	3,003,041	2,807,307
<b>Physical Environment</b>				
Garbage/Solid Waste Control Services	480,743	643,018	735,383	777,474
Subtotal	480,743	643,018	735,383	777,474
<b>Transportation</b>				
Road & Street Facilities	497,401	482,015	553,067	668,908
Subtotal	497,401	482,015	553,067	668,908
<b>Economic Environment</b>				
Employment Opportunity	0	0	0	0
Industry Development	0	0	0	0
Other Economic Development	0	0	0	0
Subtotal	0	0	0	0
<b>Human Services</b>				
Health	0	0		
Other Human Services	0	0		
Subtotal	0	0	0	0
<b>Culture &amp; Recreation</b>				
Parks and Recreation	703,751	626,810	720,851	634,537
Cultural Services	0	0	0	0
Subtotal	703,751	626,810	720,851	634,537
<b>Courts</b>				
Court-Related Services	0	0		
Subtotal	0	0	0	0
<b>Other Uses</b>				
Interfund Transfers	852,876	817,752	1,267,091	742,654
Contribution to Fund Balance	0	0	200,000	200,000
Contingency	0	0	50,000	220,139
Subtotal	852,876	817,752	1,517,091	1,162,793
<b>Grand Total</b>	<b>\$ 8,272,528</b>	<b>\$ 8,486,570</b>	<b>\$ 9,545,341</b>	<b>\$ 9,135,509</b>

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## **MAJOR REVENUE SOURCES**

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The City of Alachua relies on a variety of revenue sources to finance operations and construction activities. These sources include taxes, charges for services, fines, and intergovernmental funding.

A number of factors influence revenues: changes in Countywide population, changes in a specific service population, increases or decreases in real disposable income, and inflation. One or more of these factors impact most revenues both directly and indirectly.

Estimates of revenues for budgetary purposes are gathered from several sources. Operating Departments provide estimates of revenue from

charges for services, State and federal grants, licenses and permits, and fines. The State Department of Revenue provides estimates of revenues from the Local Government Half-Cent Sales Tax, various State collected gasoline taxes and the State Revenue Sharing program. Ad valorem taxes are estimated from taxable property values provided by the Property Appraiser on July 1<sup>st</sup> of each year in conjunction with estimated millage rates.

This section discusses major revenues and how they have changed over time.

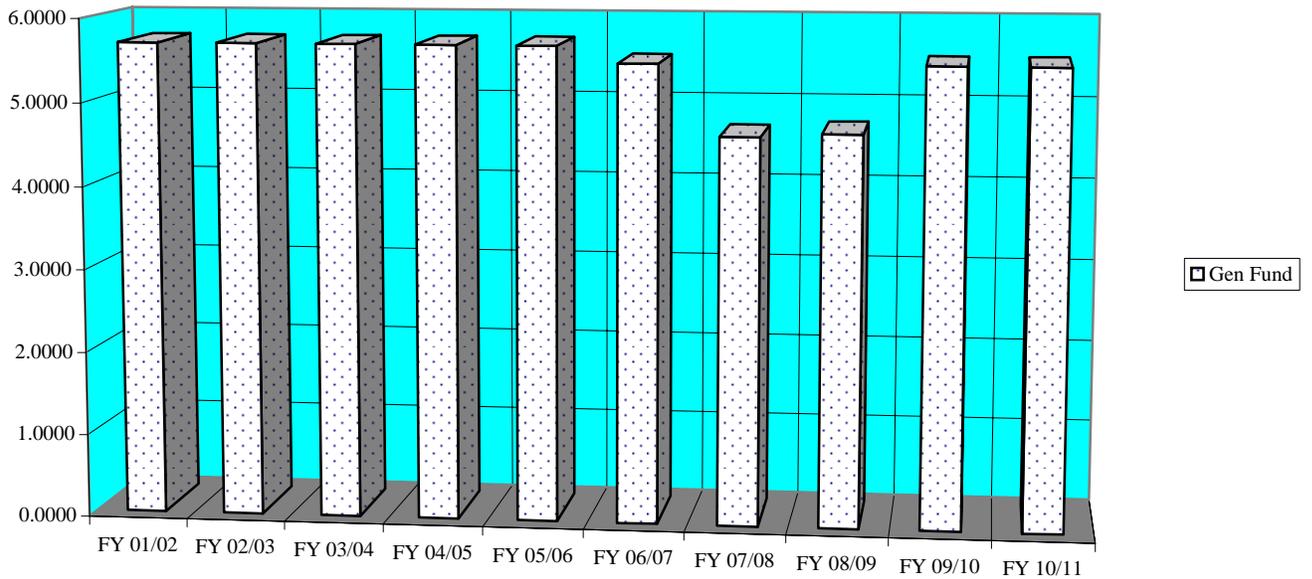
**Major Revenue Sources**  
**Fiscal Year 2010/11 Approved Budget**

<b>Major Revenue Source</b>	<b>FY 10/11 Approved Budget</b>	<b>FY 09/10 Approved Budget</b>	<b>FY 08/09 Actual</b>	<b>% Inc/Dec FY 09/10 to FY 10/11</b>	<b>% Inc/Dec FY 08/09 to FY 10/11</b>
Ad Valorem Tax - Gen Fund	\$ 4,045,496	\$ 4,279,071	\$ 3,464,378	-5.46%	16.77%
Local Option Fuel Tax	228,208	217,299	234,310	5.02%	-2.60%
Public (Utility) Service Taxes	800,000	637,426	666,161	25.50%	20.09%
Communications Svcs Tax	422,476	412,824	472,087	2.34%	-10.51%
Local Business Tax	45,000	45,000	46,050	0.00%	-2.28%
Licenses and Permits	165,518	178,588	107,619	-7.32%	53.80%
Local Govt 1/2 Cent Sales Tax	427,206	409,198	392,230	4.40%	8.92%
State Shared Revenue	195,982	180,709	190,565	8.45%	2.84%
Charges for Services-Electric	15,401,082	14,733,236	12,686,580	4.53%	21.40%
Charges for Services-Water	1,611,627	1,307,241	839,768	23.28%	91.91%
Charges for Services-Wastewater	2,015,187	1,500,647	1,280,165	34.29%	57.42%

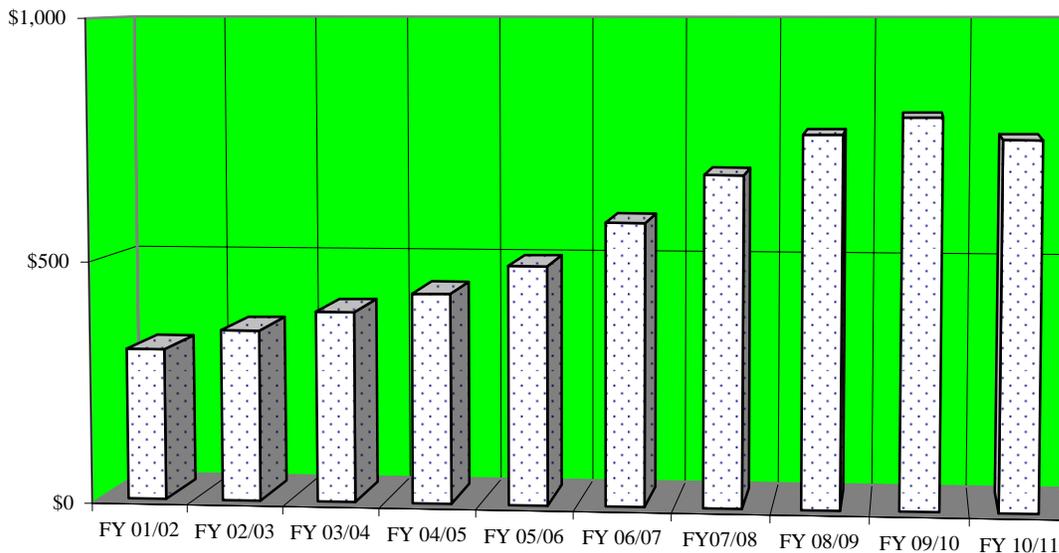
### Ad Valorem History

The City of Alachua tax base has sustained steady expansion in taxable components as can be seen by the graph below depicting a ten year history of Alachua's property values. The tax base has increased citywide 12.96% on average for the past ten fiscal years. For FY 2011, the General Fund citywide adopted operating millage remained at 5.5000 mills.

#### Millage Rate History



#### Taxable Value History (in millions of dollars)

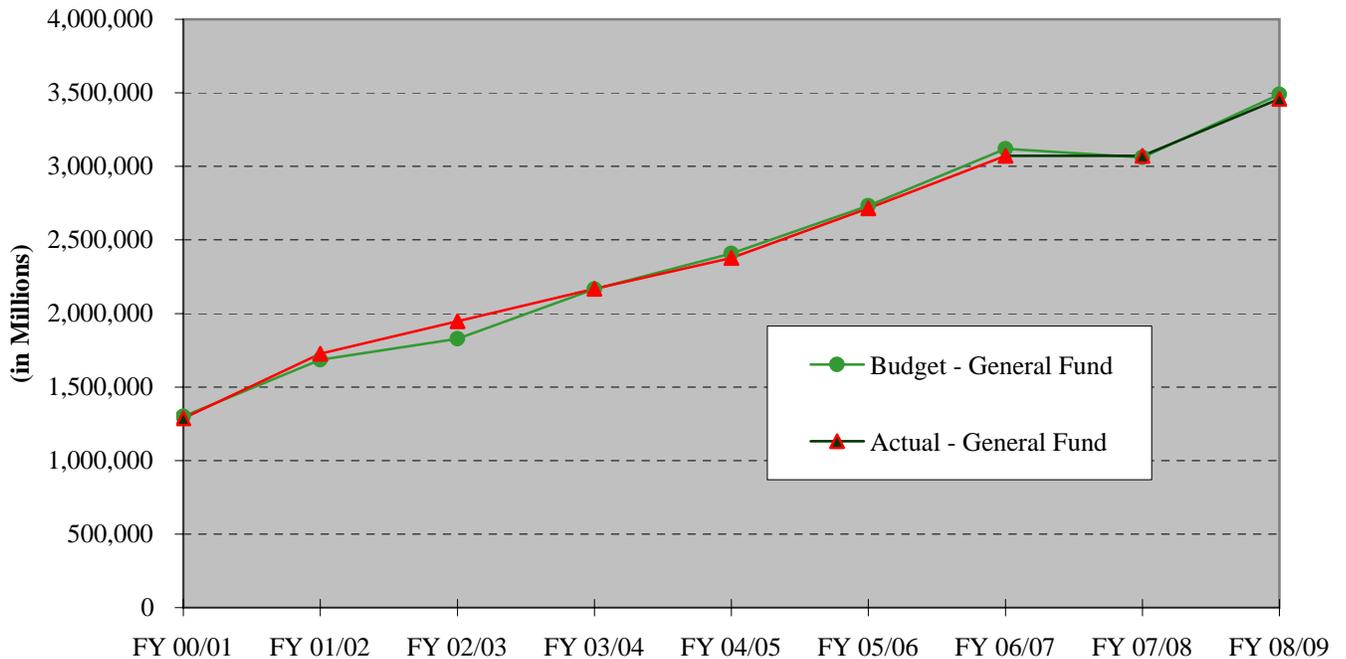


### Ad Valorem Property Tax

General fund Ad Valorem Property Taxes are derived from all non-exempt real and personal property located within the City of Alachua. General fund Ad Valorem Taxes are used to provide primary support for citywide programs such as fire services, park services, law enforcement, election services, and growth management services.

Actual tax collections in FY 2009 were 99% of the amount budgeted in the General Fund.

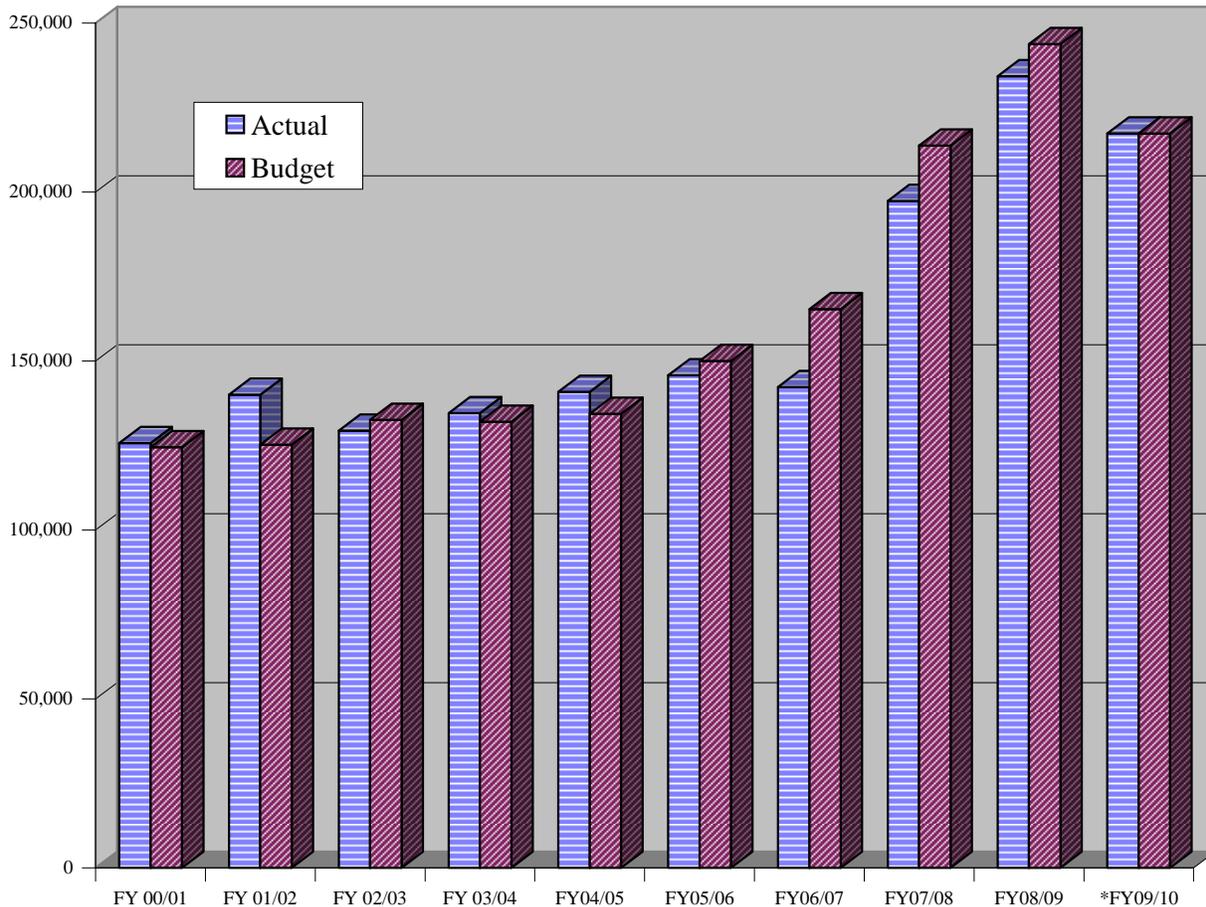
### Property Tax Collections



## Local Option Fuel Tax

The Local Option Fuel Tax is a six cents tax imposed by Alachua County on every gallon of fuel sold at the retail level. The tax became effective on September 1, 1985. The State collects the Local Option Fuel Tax and distributes it as follows: Alachua County 52.15%; **City of Alachua 1.875%** ; City of Archer .855%; City of Gainesville 38.635%; City of Hawthorne 1.06%; City of High Springs 2.11%; Town of LaCrosse 0.295%; Town of Micanopy 0.90%; City of Newberry 1.255%; and City of Waldo 0.865%. The Local Option Fuel Tax will sunset on August 31, 2015. This tax supports City of Alachua's road and street services such as road grading and sidewalk improvements. In FY 2009, combined Local Option Fuel Tax collections of \$234,310 were \$36,947 (18.72%) more than prior year collections of \$197,363. The FY 2010 budget of \$217,299 was \$26,516 (10.88%) less than the prior year budget of \$243,815 and is based on a historical analysis of prior year tax receipts. In FY 2008, Alachua County imposed an additional five cents on every gallon of fuel sold at the retail level. It is collected by the State and distributed using the existing percentages on the first six cents.

### Local Option Fuel Tax Collections (In Thousands)

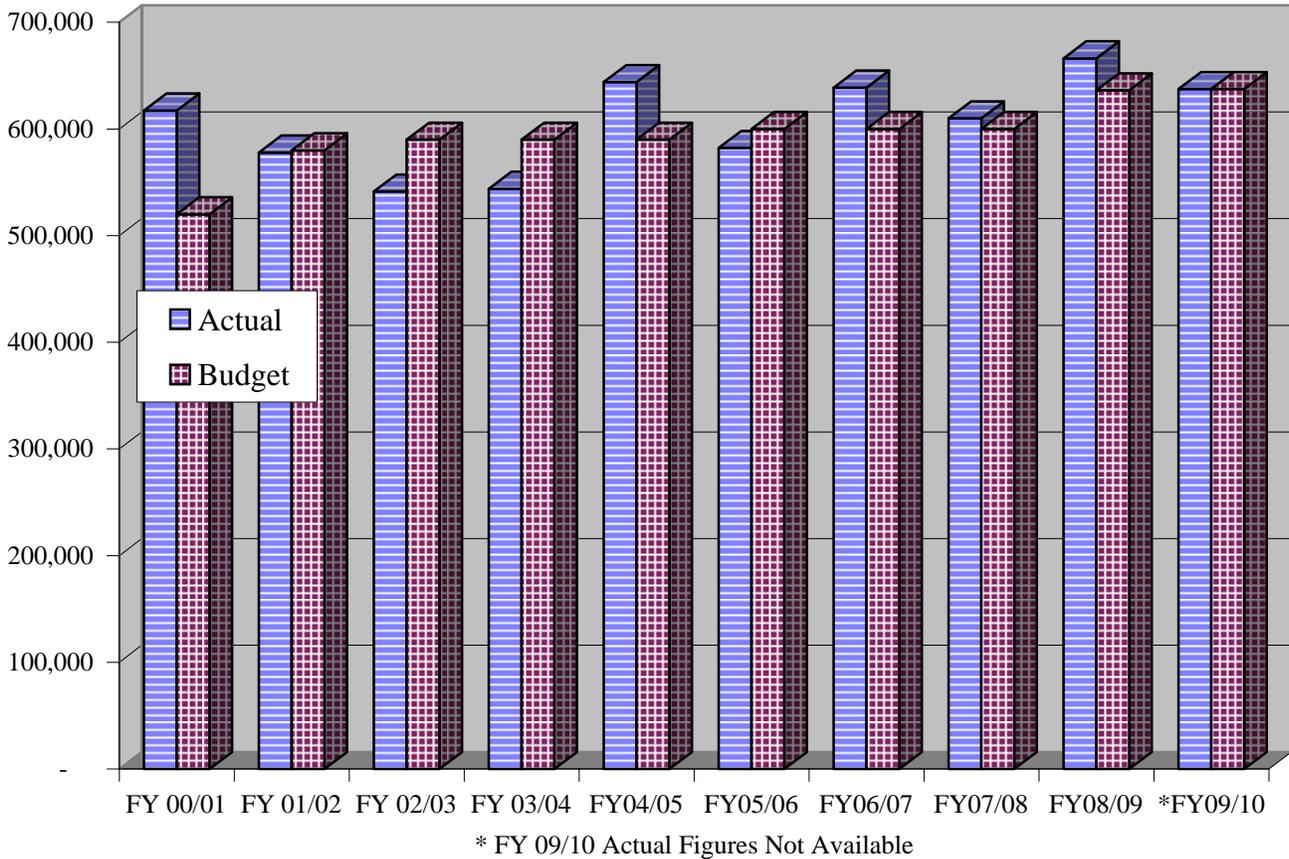


\* FY 09/10 Actual Figures Not Available

### Public Service Tax (Utility Tax)

Public Service Tax (Utility Tax) is levied by City of Alachua on each and every purchase in the city for electricity, metered and bottled gas (natural, liquefied petroleum gas, or manufactured), water service, and fuel oil. The Utility Service Tax rates in FY 2009 were as follows: Electricity 10%, Water 10%, Natural Gas 10%, Fuel Oil .04 cents per gallon, Gas: Liquefied petroleum 10%, Gas: Manufactured 10%. Fuel adjustment charges are exempt from Utilities Tax. In FY 2009, Public Service Tax collections of \$666,161 were \$56,169 (9.21%) more than the prior year collections of \$609,992. The FY 2010 budget of \$637,426 was \$16,626 (2.68%) more than the prior year budget of \$620,800 and was based on a historical analysis of prior year tax receipts.

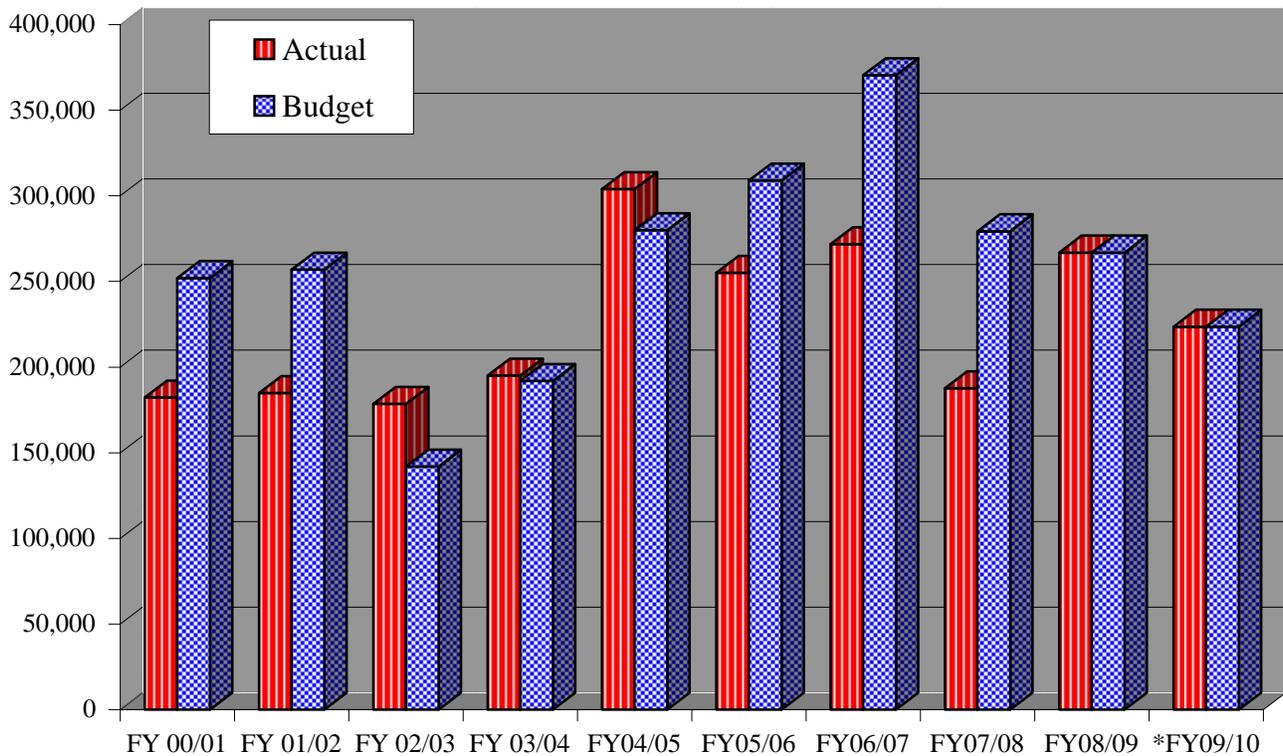
### Public Service Tax Collections (In Thousands)



## Licenses and Permits

License and Permit revenues are collected primarily from the issuance of contractor licenses, solid waste permits, building permits, septic tank permits, zoning fees and development review fees. Additionally, Local Business Taxes were imposed to grant the privilege of engaging in any business within the city. In FY 2009, collections for Local Business Tax and permits amounted to \$153,668. This amount was \$34,064 (18.15%) less than the prior year collections of \$187,732. The FY 2010 budget of \$223,588 was \$43,276 (16.22%) less than the prior year budget of \$266,864 and was based on a projections of future permit growth due to the increase in the size of the City.

### Licenses and Permits (In Thousands)



\* FY 09/10 Actual Figures Not Available

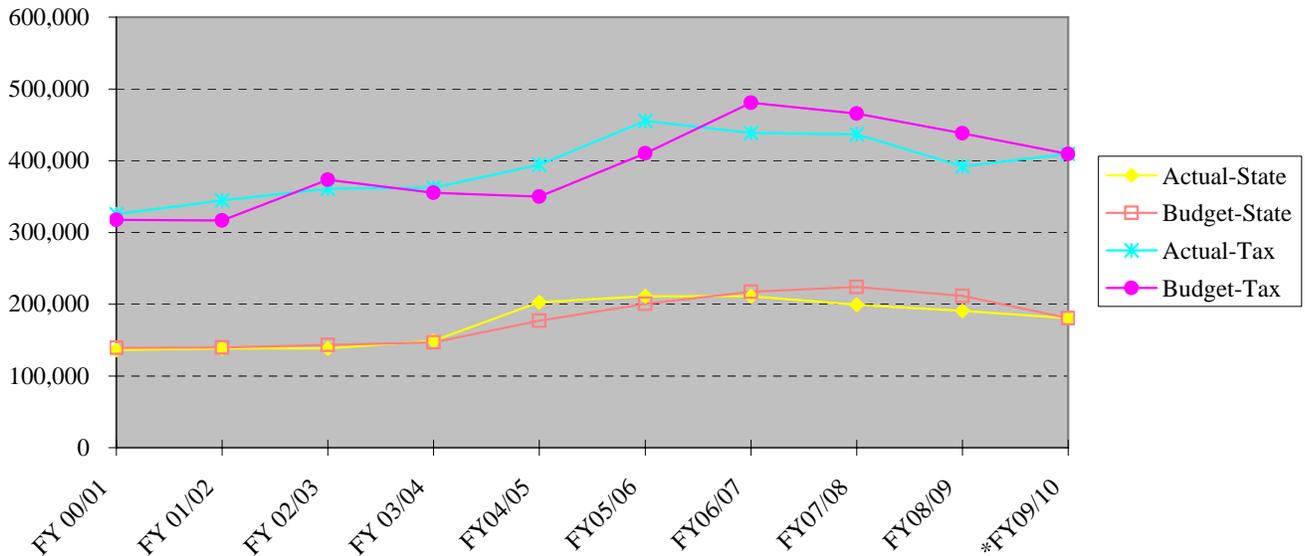
### State Revenue Sharing

State Shared Revenues include State Revenue Sharing Program as well as Insurance Agent License Fees, Mobile Home License Fees, Firefighter Supplement Compensation, and Alcoholic Beverage License Fees. In FY 2009, City of Alachua's State Revenue Sharing amounted to \$190,565. This amount was \$8,396 less than the prior year collections of \$198,961. The FY 2010 budget of \$180,709 was \$30,991 (14.64%) less than the prior year budget of \$211,700 and was based on projections from the State of Florida.

### Local Government Half Cent Sales Tax

This revenue program's primary purpose is to provide relief from ad valorem and utility taxes in addition to providing revenues for local programs. The Local Government Half Cent Sales Tax revenues are pledged to pay debt service. Any excess revenues are used to support citywide services. In FY 2009, Local Government Half Cent Sales Tax collections of \$392,230 were \$44,523 (10.19%) less than the prior year collections of \$436,753. The FY 2010 budget of \$409,198 was \$29,090 (6.64%) less than the prior year budget of \$438,288 and is based on projections from the State of Florida.

**State Shared Revenues & Half Cent Sales Tax Collections**

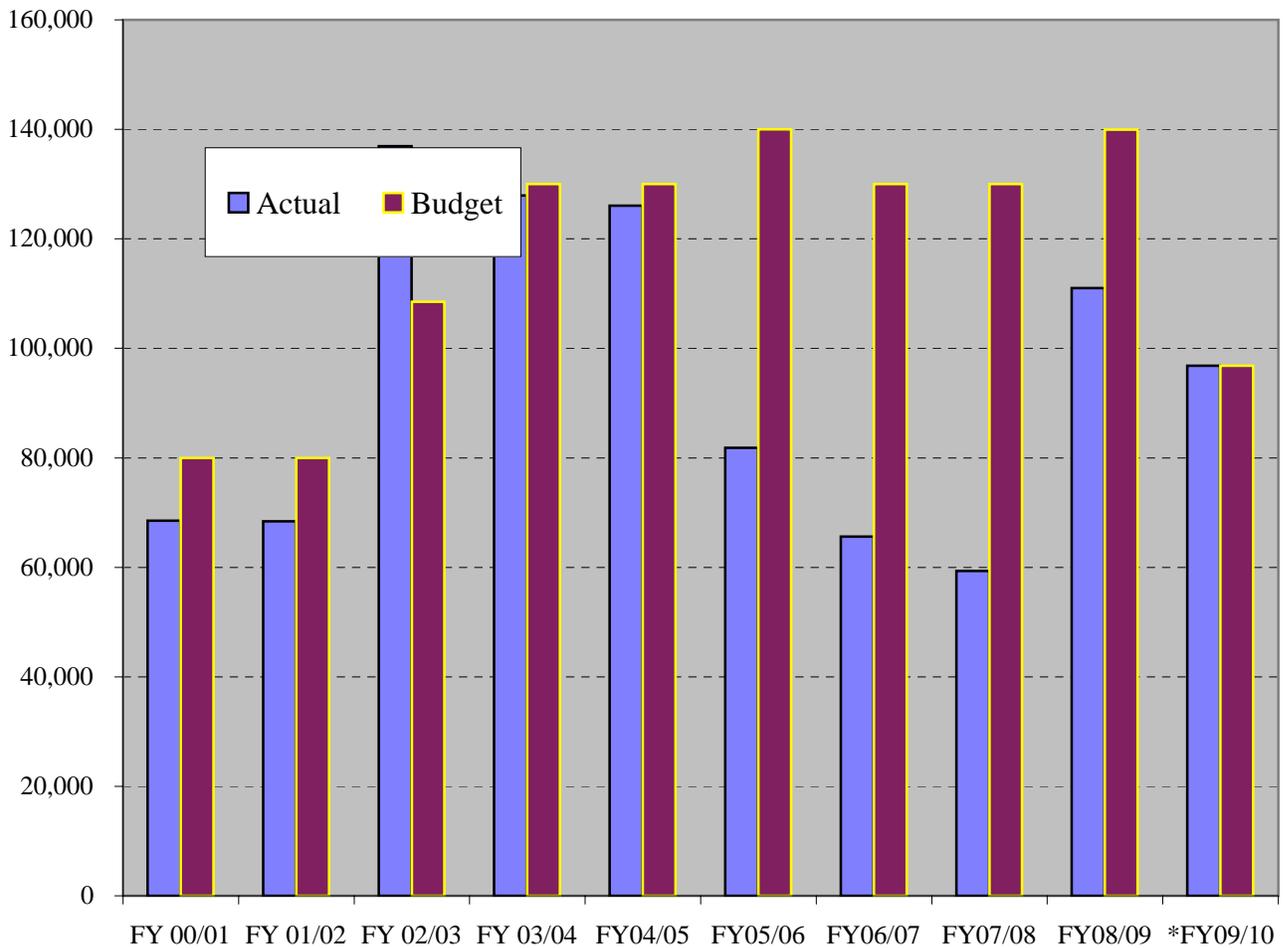


\* FY 09/10 Actual Figures Not Available

## Fines and Forfeitures

Fines and Forfeitures are collected from the fees and penalties that are imposed for statutory offenses, violation of city ordinances and imposed court costs. In FY 2009, actual collections of fines and forfeitures amounted to \$111,017. This amount was \$51,669 (87.06%) more than the prior year collections of \$59,348. The FY 2010 budget of \$96,829 is \$43,101 (30.80%) less than the prior year budget of \$139,930 and is based on a historical analysis of prior year collections.

### Fines and Forfeitures (In Thousands)

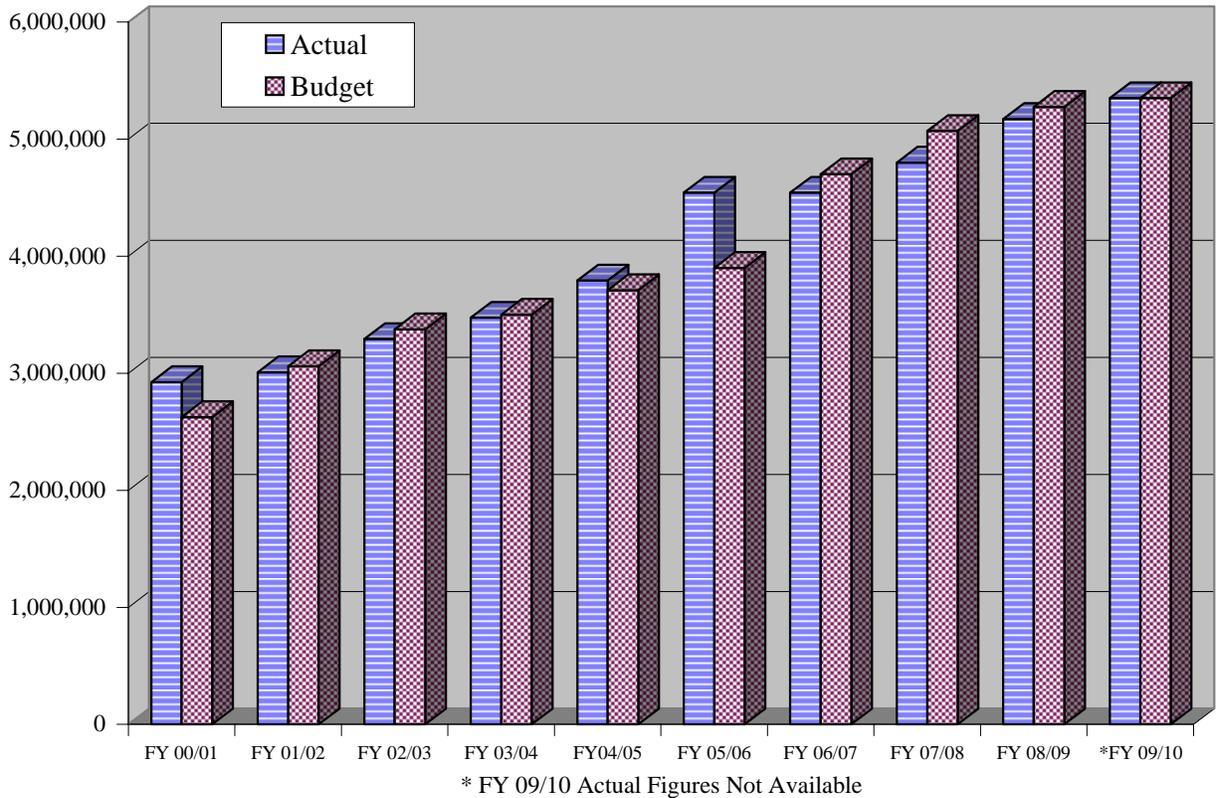


\* FY 09/10 Actual Figures Not Available

## Electric Utility-Residential

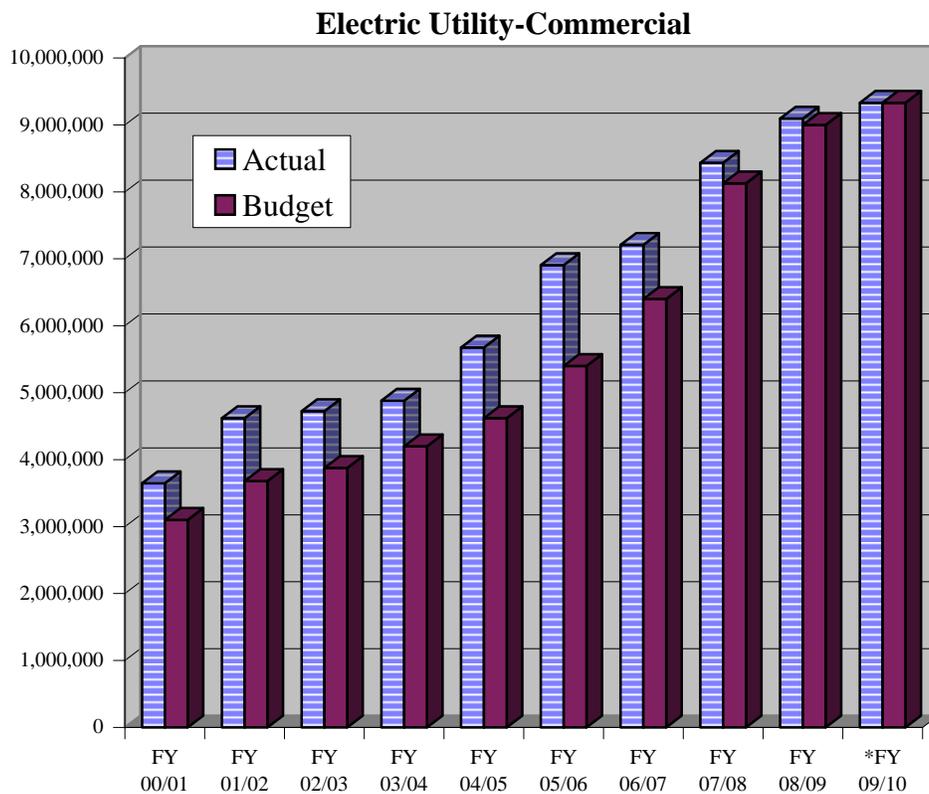
The City of Alachua purchases power from Gainesville Regional Utilities (GRU) at two different locations. In addition, the city owns an undivided interest in Florida Power Corporation's Crystal River Nuclear Plant and St. Lucie Nuclear Unit. The City of Alachua reserves the right and has the capabilities to periodically review its alternatives to determine the optimum source of its electric supply. The City of Alachua's Residential electric revenue has increased 5-9% annually during the last ten years. In FY 2009, residential electric collections of \$5,171,224 were \$371,982 (7.75%) more than the prior year collections of \$4,799,242. The number of residential electric customers in the city increased 1.67% reaching a total of 3,478 customers in FY 2009.

## Electric Utility-Residential



## Electric Utility-Commercial

Commercial Electric revenue has increased 2-8% annually during the last ten years. In FY 2009, commercial electric collections of \$9,095,025 were \$661,484 (7.84%) more than the prior year collections of \$8,433,541. The number of commercial electric customers in the city increased 5.92% to a total of 692 customers in FY 2009.

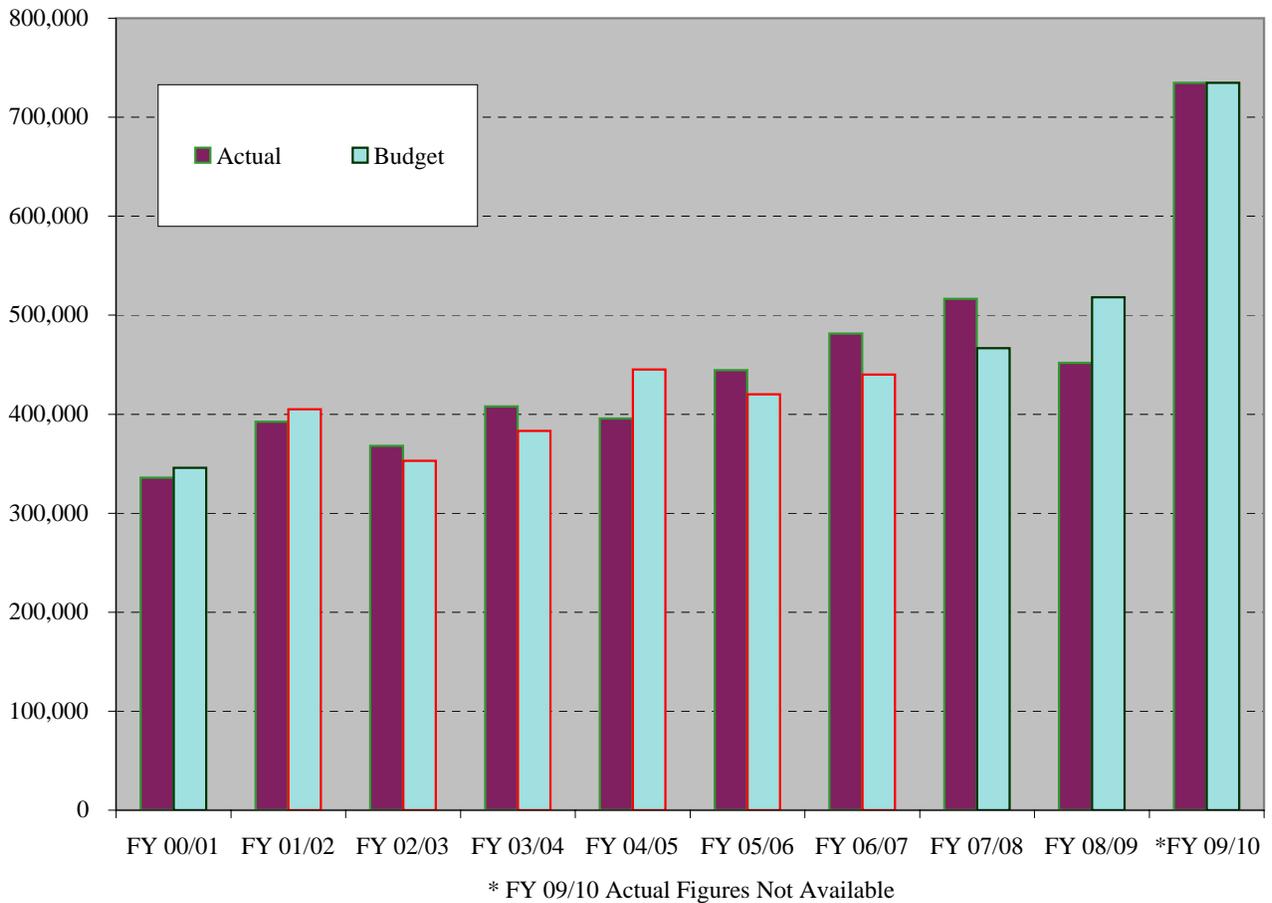


\* FY 09/10 Actual Figures Not Available

### Water Utility-Residential

The City of Alachua obtains its water supply from the upper portion of the Florida Aquifer. Three wells with depths of approximately 365 feet withdraw water from the Ocala limestone and discharge it into the City's distribution system. The quality of the City's water supply is such that chlorination and fluoridation are the only treatments which the water requires prior to distribution to meet all Federal and State requirements. The City of Alachua's Residential Water revenue has increased on the average 2-3% annually. In FY 2009, Residential Water collections of \$451,935 were \$14,643 (3.14%) less than the prior year collections of \$466,578. The number of Residential Water customers in the city increased 1.42% reaching a total of 3071 customers in FY 2009.

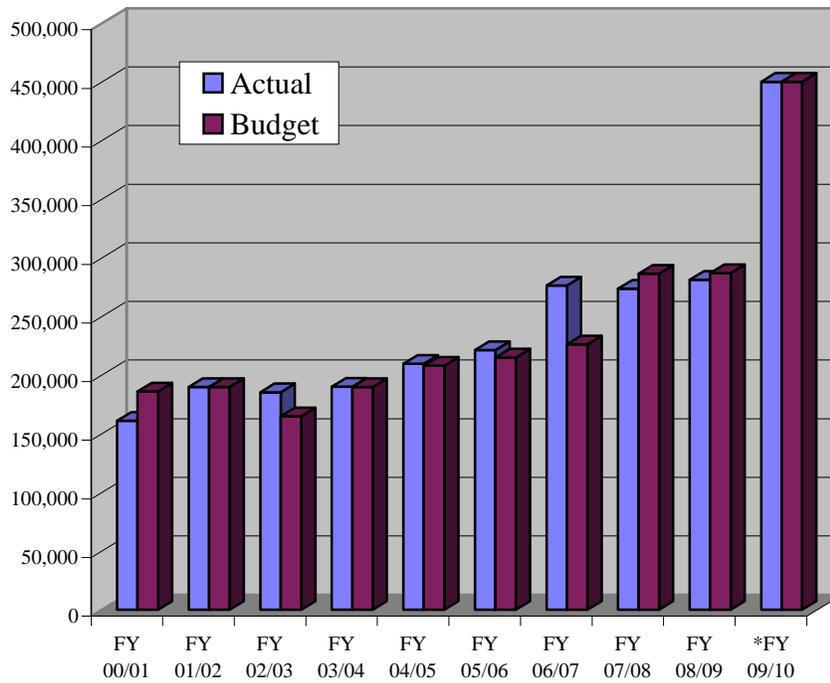
### Water Utility-Residential



## Water Utility-Commercial

The number of Commercial Water customers in the City increased 1.04% to a total of 487 customers in FY 2009. Commercial Water revenue has increased 6% annually on the average during the last ten years. In FY 2009, Commercial Water collections of \$281,419 were \$86,892 (44.67%) more than the prior year collections of \$194,527.

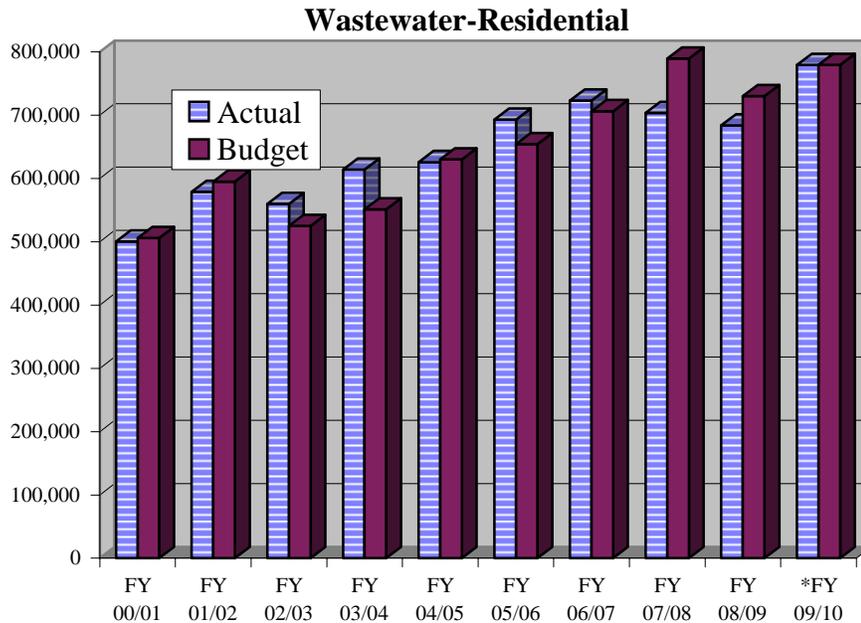
### Water Utility - Commercial



\*FY 09/10 Actual Figures Not Available

## Wastewater Utility-Residential

Wastewater generated within the existing service area is collected through a gravity sewer system and pumped to the City's wastewater treatment plant. The collected wastewater is treated in an activated sludge treatment facility which has a current capacity of 600,000 gallons per day. The effluent from the treatment facility is chlorinated and disposed of by spray irrigation. The existing treatment facility meets all Federal and State regulatory requirements. The City of Alachua's Residential Wastewater revenue has increased 1-2% annually on the average. In FY 2009, Residential Wastewater collections of \$683,833 were \$19,439 (2.76%) less than the prior year collections of \$703,272. The number of Residential Wastewater customers in the city increased 1.61% reaching a total of 2338 customers in FY 2009.

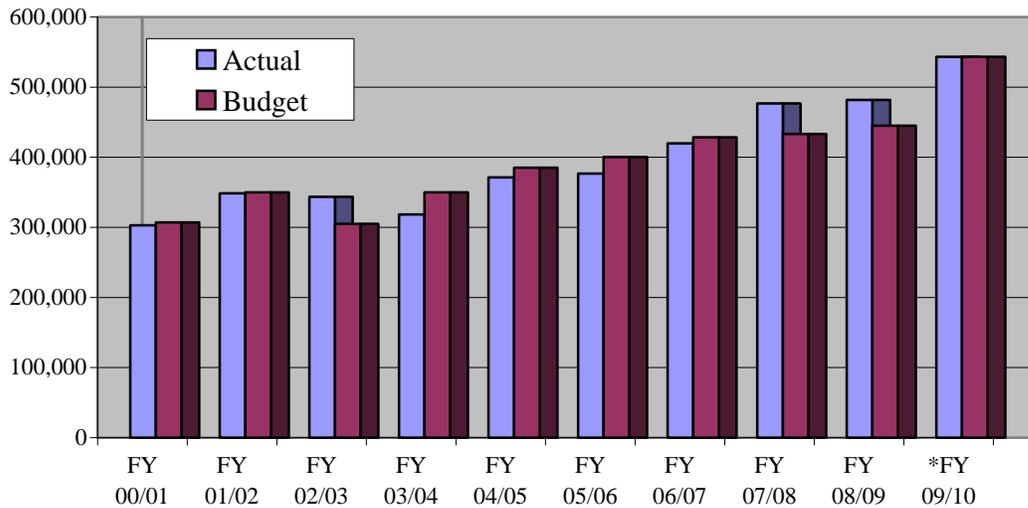


\* FY 08/09 Actual Figures Not Available

## Wastewater Utility-Commercial

Commercial Wastewater revenue has increased 7.0% annually on the average. In FY 2009, Commercial Wastewater collections of \$481,772 were \$4,981 (1.04%) more than the prior year collections of \$476,791. The number of Commercial Wastewater customers in the city increased 6.50% to a total of 295 customers in FY 2009.

### Wastewater-Commercial



\*FY 09/10 Actual Figures Not available

## DEBT SERVICE BUDGET SUMMARY

### Debt Requirements for the City of Alachua

	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Approved	FY 2010/11 Approved
Debt Service Budget				
Principal Payments	976,542	959,117	975,198	971,378
Interest and Fiscal Charges	892,953	860,554	844,163	801,112
<b>Total City Debt Service</b>	<b>1,869,495</b>	<b>1,819,671</b>	<b>1,819,361</b>	<b>1,772,490</b>
Operating Transfers Out	0	0	0	0
Other	1,400	1,400	0	233,727
<b>Total Debt Service Funds</b>	<b>1,870,895</b>	<b>1,821,071</b>	<b>1,819,361</b>	<b>2,006,217</b>
Total City Debt Issued	0	316,554	0	0
Total City Debt Outstanding	1,870,895	1,821,071	1,819,361	2,006,217
City Debt Outstanding By Type:				
Governmental Activities	683,981	679,737	676,136	658,687
Business-type Activities				
Electric	619,406	658,395	679,642	777,553
Water	210,817	230,353	210,609	236,833
Wastewater	356,691	252,586	252,974	333,144

\* During fiscal year 2006, the City issued Capital Improvement and Refunding bonds to pay for the construction of the new Municipal Complex.

\* During fiscal year 2007, the City entered into loan agreements with John Deere and Key Government Finance to purchase a backhoe and dumptruck respectively.

\* During fiscal year 2009, the City entered into a loan agreement with Capital City Bank to purchase two electric trucks.

## FULL-TIME EQUIVALENT POSITIONS SUMMARY

Department Name	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
City Commission	5.00	5.00	5.00	5.00
Administrative Services (1)	5.00	5.00	4.00	4.00
City Manager	3.00	4.00	3.00	2.75
Deputy City Clerk	2.00	2.00	2.00	2.00
Information Technology (7)	1.50	1.50	1.50	1.00
Grants and Contracts	2.00	2.00	2.00	2.00
Finance (2)	9.00	9.00	13.00	13.00
Human Resources (6)	4.00	4.00	4.00	2.25
Planning & Community Development (3)	9.00	8.42	8.00	6.00
Compliance & Risk Management (5)	0.00	0.00	0.00	3.00
Recreation (7)	7.50	7.50	7.50	6.00
APD (4)(7)	35.50	35.50	34.50	29.50
Public Services (1)(2)	41.00	41.00	38.00	38.00
<b>TOTALS</b>	<b>124.50</b>	<b>124.92</b>	<b>122.50</b>	<b>114.50</b>

(1) Warehouse Operations moved to Public Services 1 FTE in FY 10.

(2) Meter Reading function moved to Finance 4 FTEs in FY 10.

(3) Funding not provided for additional Building Inspector position.

(4) Unfunded Police Officer fte eliminated in FY 10.

(5) One Human Resources fte and two Code Enforcement ftes moved to new department in FY 11.

(6) Assistant City Manager fte eliminated.

(7) Part-time positions no longer run through City. They will run through Wal-Staff.

Note: This schedule includes some part-time employees.

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## ESTIMATION OF THE CITY'S ENDING FUND BALANCE FOR FY 11

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The City's estimation of ending fund balance can be looked at as its financial position on September 30, 2011. 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 fund balance for the City is \$342 thousand, excluding reserves.

A factor that should be reviewed when estimating the City's financial position on September 30, 2011 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 will create 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 estimated ending fund balance to get a true financial position at September 30, 2011.

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

## FY 11 APPROVED BUDGET FUND BALANCE SUMMARY

Fund Title	Estimated Beginning Fund Balance	Revenues/ Sources	Expenditures/ Uses	Estimated Ending Fund Balance
<b>General Fund</b>	\$ -	\$ 9,135,509	\$ 9,135,509	\$ -
<b>Subtotal General Fund</b>	<b>0</b>	<b>9,135,509</b>	<b>9,135,509</b>	<b>0</b>
<b>Special Revenue Funds</b>				
Building Operations	0	157,242	157,242	0
Tree Bank	4,955	0	4,955	0
Explorer Post 537	3,832	0	3,832	0
Additional Court Costs	15,472	4,379	10,673	9,178
TK Basin	0	11,000	11,000	0
Donation Fund	50,819	15,490	66,309	0
Community Redevelopment Agency (CRA)	1,309,002	455,425	1,764,427	0
<b>Subtotal Special Revenue Funds</b>	<b>1,384,080</b>	<b>643,536</b>	<b>2,018,438</b>	<b>9,178</b>
<b>Debt Service Funds</b>				
Debt Service Fund	0	630,287	630,088	199
<b>Subtotal Debt Service Funds</b>	<b>0</b>	<b>630,287</b>	<b>630,088</b>	<b>199</b>
<b>Capital Projects Funds</b>				
San Felasco Conservation Corridor	25,803	185,000	210,803	0
Recreation Surtax	435,789	109,407	545,196	0
WWTF Expansion	0	6,329,565	6,329,565	0
<b>Subtotal Capital Projects Funds</b>	<b>461,592</b>	<b>6,623,972</b>	<b>7,085,564</b>	<b>0</b>
<b>Enterprise Funds</b>				
Electric Utility	11,049	15,137,512	15,030,572	117,989
Water Utility	0	1,584,627	1,472,142	112,485
Wastewater Utility	31,177	1,971,687	1,975,245	27,619
Mosquito Control	81,556	51,992	58,059	75,489
<b>Subtotal Enterprise Funds</b>	<b>123,782</b>	<b>18,745,818</b>	<b>18,536,018</b>	<b>333,582</b>
<b>Internal Service Funds</b>				
Utility Administration & Operations	21,695	1,154,797	1,176,492	0
<b>Subtotal Internal Service Funds</b>	<b>21,695</b>	<b>1,154,797</b>	<b>1,176,492</b>	<b>0</b>
<b>Trust &amp; Agency Funds</b>	0	0	0	0
<b>Subtotal Trust &amp; Agency Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>\$ 1,991,149</b>	<b>\$ 36,933,919</b>	<b>\$ 38,582,109</b>	<b>\$ 342,959</b>

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## INTERFUND TRANSFER OVERVIEW

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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. The greatest amount of revenue transferred out of the General Fund is for payment of general long-term debt obligations paid from the Debt Service Fund.

Other significant transfers are from the Electric Utility Fund to the General Fund to help support government functions. Also, each Utility fund

transfers funds into the Internal Services fund for the operations of the Utility Administration, Utility Operations, Utility Billing, and Warehouse Operation divisions.

Several of the remaining transfers are for the purpose of grant match, where the matching funds required by the grant are transferred from the General Fund (or other fund) into the grant fund to ensure accountability.

## SUMMARY OF INTERFUND TRANSFERS FISCAL YEAR 2010-11

<u>TRANSFERS OUT</u>		<u>AMOUNT</u>	<u>TRANSFERS IN</u>		<u>AMOUNT</u>
001	GENERAL FUND	\$ 742,654	070	DEBT SERVICE	559,412
			310	CRA	183,242
010	ELECTRIC UTILITY FUND	2,198,516	001	GENERAL FUND	1,621,117
			700	INTERNAL SERVICE FUND	577,399
020	WATER UTILITY FUND	277,151	700	INTERNAL SERVICE FUND	277,151
030	WASTE WATER UTILITY FUND	347,826	070	DEBT SERVICE	70,675
			700	INTERNAL SERVICE FUND	277,151
042	MOSQUITO CONTROL	23,096	700	INTERNAL SERVICE FUND	23,096
316	RECREATION SURTAX	185,000	313	SAN FELASCO CONSERVATION CORRIDOR	185,000
<b>TOTAL TRANSFERS</b>		<b>\$ <u>3,774,243</u></b>			<b>\$ <u>3,774,243</u></b>

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## ECONOMIC INDICATORS

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### THE CITY

Alachua was established in 1884 on a railroad line, after the railroad had bypassed nearby Newnansville, Florida. Alachua got a post office in 1887 and was officially incorporated on April 12<sup>th</sup>, 1905, at which time it had a population of 526 people.

### FORM OF GOVERNMENT

The City has a charter government structure approved by referendum of the electors pursuant to the Constitution and laws of the State of Florida. The City operates under the City Manager form of government with a commission comprised of five elected members.

### ECONOMIC CONDITION AND OUTLOOK

The City of Alachua is located in Alachua County, and falls within the Gainesville Metropolitan Statistical Area (MSA). Therefore, various economic and employment information reported in this section will be reported on a countywide basis. Overall, the stability of the County economy can be attributed to the University of Florida, Santa Fe Community College, and other governmental employers in the area.

### ECONOMIC OUTLOOK

The future economic outlook for the City and County appears to be consistent with recent trends of the nation's recession. Compared to the entire state, the recession came to Alachua County area later, declined less and was over quicker. The area was cushioned from worse pain by moderately stable employment in the educational and healthcare sectors. The City has continued to attract firms associated with medical therapies, medical devices, and information technology to its customer base. This helps bring additional jobs to the area, and helps to stabilize the tax base.

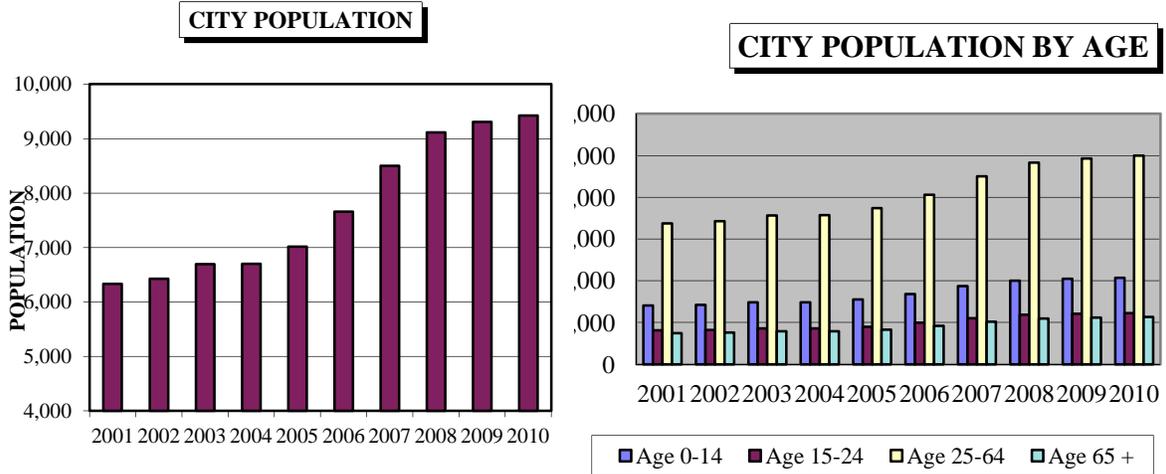
#### EMPLOYMENT DISTRIBUTION IN ALACHUA COUNTY

TITLE	TOTAL	PERCENT
Natural Resources, Mining & Construction	4,600	3.56%
Manufacturing	3,800	2.94%
Professional, Business & Information Services	17,900	13.85%
Government	43,000	33.28%
Trade, Transportation, and Utilities	18,300	14.16%
Education & Health Services	23,300	18.03%
Leisure & Hospitality	13,700	10.60%
Other Services	4,600	3.56%
<b>TOTALS</b>	<u>129,200</u>	<u>100.00%</u>

Source: Florida Agency for Workforce Innovation 09/10

## DEMOGRAPHICS & ECONOMIC INFORMATION

It is necessary to look at the City in the context of its environment to understand the City's financial position. The next several pages contain graphs and discussion about the City's economic and demographic environment.



The City of Alachua's population is increasing at a moderate rate. The growth is spread throughout all age groups. The largest segment of the population continues to be the 25 to 64 age group. This means that the majority of the City's residents are in their prime earning years. The population growth is mainly due to migration from other areas rather than from natural growth due to births. This is similar to the population increases in the State of Florida as a whole.

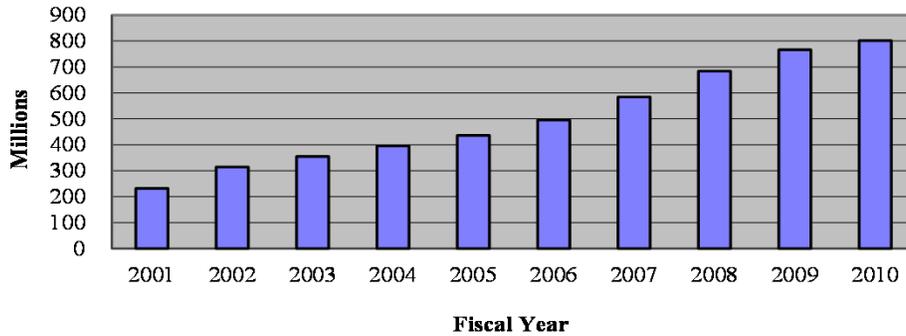
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## DEMOGRAPHICS & ECONOMIC INFORMATION

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The graph showing "total taxable value" reflects a steadily growing total taxable value from 2001 to 2010. The total taxable value has continued to increase for the past five fiscal years. The large increase in from 2007 through 2009 was due to the addition of several large distribution centers (Wal-Mart and Sysco) being added to the City's tax rolls. Increases during this time also reflect a combination of growth in residential and commercial property additions and increases in assessed values by the Property Appraiser.

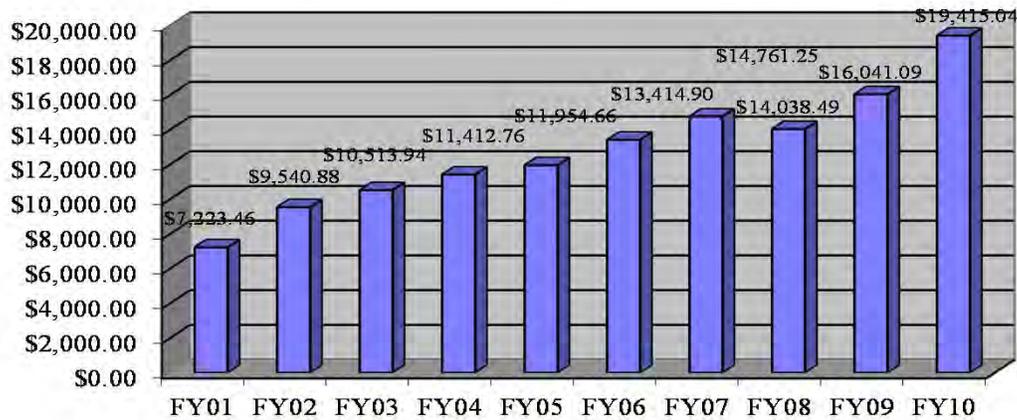
### TOTAL TAXABLE VALUE CONSTANT DOLLARS



## DEMOGRAPHICS & ECONOMIC INFORMATION

Property tax is a crucial revenue source to consider when evaluating financial condition. It is one of the City's largest revenue sources. Property taxes are used to fund services such as public safety, which includes fire rescue and law enforcement, recreation, planning and development, and other general government activities. Despite a reduction in property tax rates for Fiscal Years 2007 through 2009, current year property tax revenues continue to increase primarily due to assessed value growth and new construction added to the tax rolls.

**PROPERTY TAX REVENUE (CONSTANT DOLLARS)**



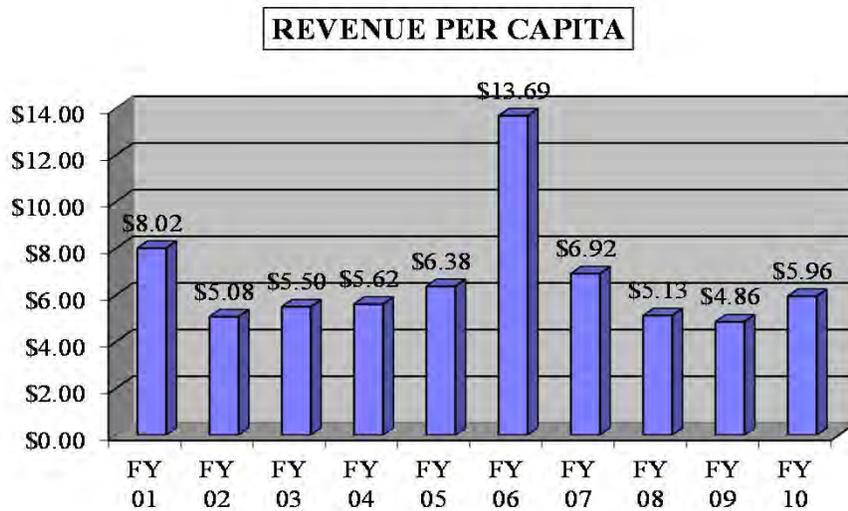
	FY01	FY02	FY03	FY04	FY05	FY06	FY07	FY08	FY09	FY10
Property Tax Revenue	\$1,287,943	\$1,726,899	\$1,947,182	\$2,167,283	\$2,376,586	\$2,721,884	\$3,077,574	\$3,071,384	\$3,464,378	\$4,241,001
Consumer Price Index	178.30	181.00	185.20	189.90	198.80	202.90	208.49	218.78	215.97	218.44
City property tax rate	5.9000	5.7000	5.7000	5.7000	5.7000	5.7000	5.5000	4.6480	4.6966	5.5000
Constant Dollar Property Tax Revenue	\$7,223.46	\$9,540.88	\$10,513.94	\$11,412.76	\$11,954.66	\$13,414.90	\$14,761.25	\$14,038.49	\$16,041.09	\$19,415.04

Sources: FY01-FY09 Annual Financial Statements, US-Labor Statistics for All Urban Consumers, FY 10 figures are unaudited.

Calculation: Property Tax Revenue/CPI

## DEMOGRAPHICS & ECONOMIC INFORMATION

Per capita revenue illustrates revenue changes relative to population changes. As the population increases, an assumption can be made that the need for services would increase proportionately and, therefore, the level of per capita revenue should remain at least constant in real terms. If per capita revenue is decreasing, it would be expected that the City would not be able to maintain existing service levels unless it were to find new revenue sources or financial savings, assuming cost of service correlates to population. Net constant dollar revenue per capita for the City increased in FY 2006 due to one-time debt proceeds received for the Municipal Complex and the OTTED Transportation capital projects. In FY 2007, the new constant dollar revenue decreased back to a normal level and has trended downward through FY 09.



	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10
Operating Revenue	\$9,055,878	\$5,909,535	\$6,821,108	\$7,149,727	\$8,903,743	\$21,275,446	\$12,271,527	\$10,223,665	\$9,767,511	\$12,261,631
Consumer Price Index	178.30	181.00	185.20	189.90	198.80	202.90	208.49	218.78	215.97	218.44
Current Population	6,336	6,428	6,694	6,700	7,020	7,657	8,500	9,115	9,306	9,424
Revenue per Capita	\$8.02	\$5.08	\$5.50	\$5.62	\$6.38	\$13.69	\$6.92	\$5.13	\$4.86	\$5.96

Sources: FY01-FY09 Annual Financial Statements, US-Labor Statistics for All Urban Consumers

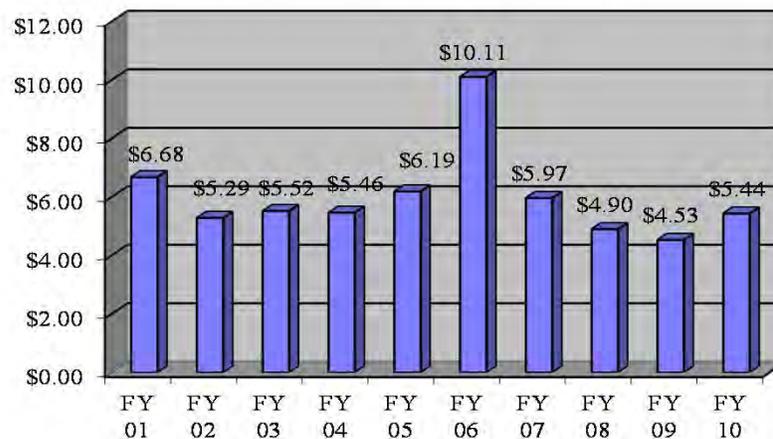
FY10 figures are unaudited.

Calculation: Operating Revenue/CPI/Population

## DEMOGRAPHICS & ECONOMIC INFORMATION

Per capita expenditures reflect changes in expenditures relative to changes in population. Increasing per capita expenditures may indicate that the cost of providing services is outstripping the City's ability to pay, especially if spending is increasing faster than the City's property, sales, or other relevant tax base. If the increase in spending is greater than what would be expected from continued inflation and cannot be explained by the addition of new services, it can be an indicator of declining productivity. The City's expenditures per capita (does not include utility operations) trended downward from 2001-2004. This can be attributed to a combination of better budget development and the City deferring expenditures (capital replacement, maintenance, etc.) during 2001-2003. The increase from 2005 to 2007 is a result of increased transportation, public safety, economic environment, and general government activity expenditures. Per capita expenditures trended downward from FY 08 through FY 09.

**EXPENDITURES PER CAPITA**



	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10
Operating Expenditures	\$7,548,928	\$6,150,492	\$6,844,951	\$6,952,028	\$8,642,358	\$15,705,029	\$10,578,479	\$9,774,928	\$9,112,268	\$11,193,968
Consumer Price Index	178.30	181.00	185.20	189.90	198.80	202.90	208.49	218.78	215.97	218.44
Current Population	6,336	6,428	6,694	6,700	7,020	7,657	8,500	9,115	9,306	9,424
Net Constant Dollar										
Expenditures Per Capita	\$6.68	\$5.29	\$5.52	\$5.46	\$6.19	\$10.11	\$5.97	\$4.90	\$4.53	\$5.44

Sources: FY01-FY09 Annual Financial Statements, US-Labor Statistics for All Urban Consumers

Calculation: Operating Expenditures/CPI/Population

FY10 figures are unaudited.



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# SECTION 2 FUND SUMMARIES

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## **BUDGET BY FUND**

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This section provides an overview of the City budget at the fund level. It includes budget amounts for FY 11. Also, there is a brief description on the basis of budgeting and accounting used by the City of Alachua. The schedules that follow provide, by fund, a three-

year comparison of revenues and appropriations according to classifications set by the State of Florida. Each schedule presents actuals for FY 08 and FY 09, approved budgets for FY 10, and approved budgets for FY 11.

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## **BASIS OF ACCOUNTING AND BUDGETING**

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Because the revenue and expenditure estimates contained in the Approved Fiscal Year 2010/11 Budget are based on GAAP, it is important that the reader have an overview of accounting principles as they relate to the estimates. The following is a brief review of the measurement focus and basis of accounting; the two principles which most directly affect those estimates.

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

All Governmental Funds are accounted for using what is called the modified accrual basis of accounting. Under the modified accrual basis, revenues are recognized when they become measurable and available as net current assets. Primary revenues, including taxes, intergovernmental revenues, charges

for services, rents, and interest are treated as susceptible to accrual under the modified accrual basis. Other revenue sources are not considered measurable and available, and are not treated as susceptible to accrual. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) principal and interest on general long-term debt, which is recognized when due; (2) accumulated unpaid vacation and sick pay amounts, which are not accrued; and (3) certain inventories of supplies, which are considered expenditures when purchased.

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



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## FUND ACCOUNTING

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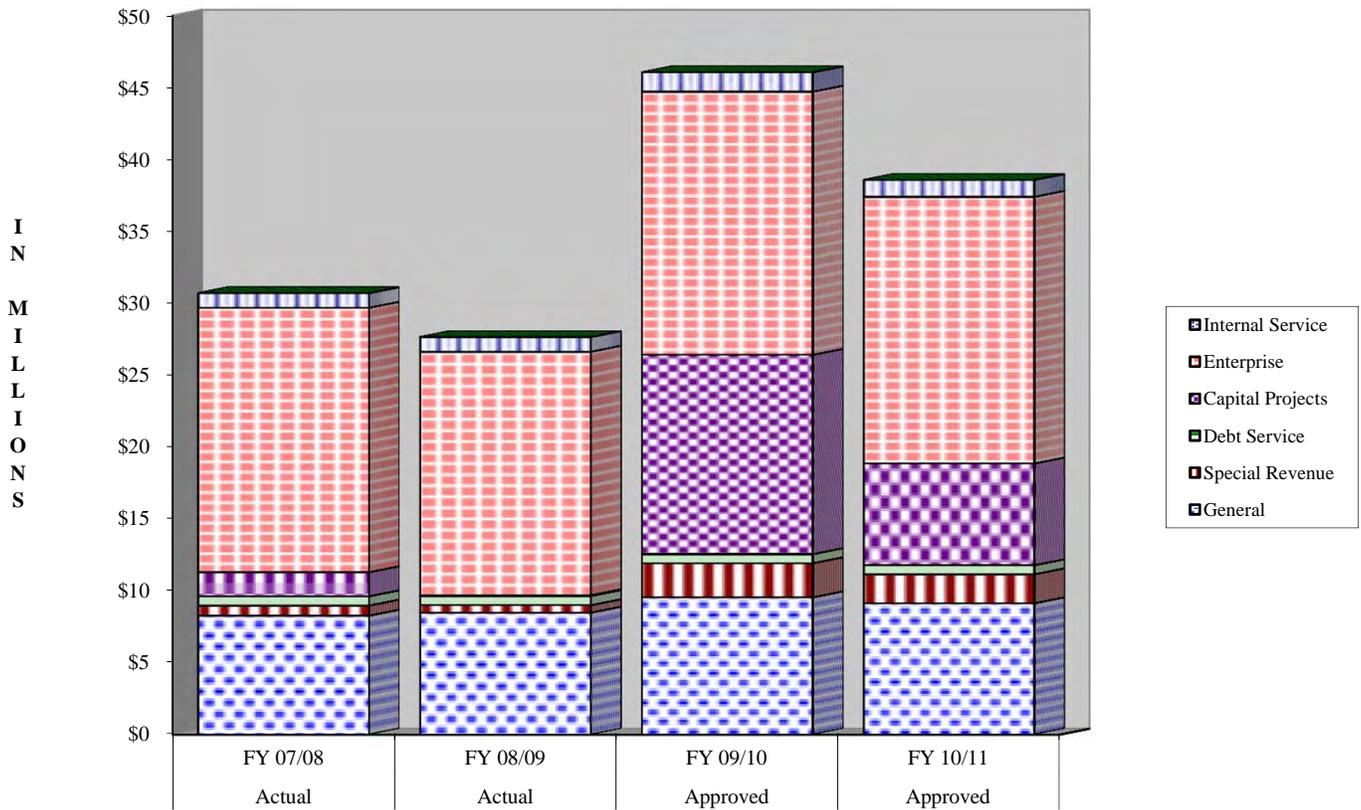
### **FIDUCIARY FUNDS**

#### **Trust and Agency Funds:                      FY 11-\$0**

Trust and Agency Funds are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

## BUDGET BY FUND TYPE

	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
General	\$ 8,272,528	\$ 8,486,568	\$ 9,545,341	\$ 9,135,509
Special Revenue	707,102	520,114	2,376,119	2,018,438
Debt Service	641,895	637,653	634,050	630,088
Capital Projects	1,672,825	52,717	13,872,257	7,085,564
Enterprise	18,404,906	16,944,658	18,284,642	18,536,018
Internal Service	1,012,056	1,022,494	1,348,701	1,176,492
Trust & Agency	1,370	-	2,000	-
<b>Total</b>	<b>\$30,712,682</b>	<b>\$27,664,204</b>	<b>\$46,063,110</b>	<b>\$38,582,109</b>



**GENERAL FUND (001)**

REVENUE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING REVENUE:</b>				
TAXES	\$ 4,527,920	\$ 5,117,504	\$ 5,832,657	\$ 5,840,119
LICENSES & PERMITS	44,545	46,050	45,000	0
INTERGOVERNMENTAL REVENUE	648,166	582,795	589,907	627,188
CHARGES FOR SERVICES	857,208	912,600	1,038,502	931,184
FINES AND FORFEITURES	59,348	111,017	96,829	60,000
MISCELLANEOUS REVENUE	184,908	92,729	65,054	61,500
<b>TOTAL OPERATING</b>	<b>6,322,095</b>	<b>6,862,695</b>	<b>7,667,949</b>	<b>7,519,991</b>
<b>NON-OPERATING REVENUE:</b>				
OPERATING TRANSFERS IN	2,025,929	2,021,117	1,821,117	1,621,117
TRANSFER FROM CONST. OFFICERS	0	0	0	0
USE OF FUND BALANCE	0	0	64,254	0
OTHER NON-REVENUES	0	0	(7,979)	(5,599)
<b>TOTAL NON-OPERATING</b>	<b>2,025,929</b>	<b>2,021,117</b>	<b>1,877,392</b>	<b>1,615,518</b>
<b>TOTAL REVENUE</b>	<b>\$ 8,348,024</b>	<b>\$ 8,883,812</b>	<b>\$ 9,545,341</b>	<b>\$ 9,135,509</b>

EXPENDITURE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 4,257,161	\$ 4,653,124	\$ 4,440,392	\$ 4,507,881
OPERATING EXPENSES	3,036,614	2,927,439	3,428,813	3,053,610
CAPITAL OUTLAY	105,877	79,402	159,045	202,678
DEBT SERVICE	0	0	0	208,547
GRANTS AND AIDS	20,000	5,000	0	0
<b>TOTAL OPERATING</b>	<b>7,419,652</b>	<b>7,664,965</b>	<b>8,028,250</b>	<b>7,972,716</b>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	852,876	817,752	1,267,091	742,654
RESERVE FOR CONTINGENCY	0	0	50,000	220,139
NON-OPERATING	0	3,851	0	0
CONTRIBUTION TO FUND BALANCE	0	0	200,000	200,000
<b>TOTAL NON-OPERATING</b>	<b>852,876</b>	<b>821,603</b>	<b>1,517,091</b>	<b>1,162,793</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,272,528</b>	<b>\$ 8,486,568</b>	<b>\$ 9,545,341</b>	<b>\$ 9,135,509</b>

**GENERAL FUND (001)**

REVENUE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING REVENUE:</b>				
TAXES	\$ 4,527,920	\$ 5,117,504	\$ 5,832,657	\$ 5,840,119
LICENSES & PERMITS	44,545	46,050	45,000	0
INTERGOVERNMENTAL REVENUE	648,166	582,795	589,907	627,188
CHARGES FOR SERVICES	857,208	912,600	1,038,502	931,184
FINES AND FORFEITURES	59,348	111,017	96,829	60,000
MISCELLANEOUS REVENUE	184,908	92,729	65,054	61,500
<b>TOTAL OPERATING</b>	<b>6,322,095</b>	<b>6,862,695</b>	<b>7,667,949</b>	<b>7,519,991</b>
<b>NON-OPERATING REVENUE:</b>				
OPERATING TRANSFERS IN	2,025,929	2,021,117	1,821,117	1,621,117
TRANSFER FROM CONST. OFFICERS	0	0	0	0
USE OF FUND BALANCE	0	0	64,254	0
OTHER NON-REVENUES	0	0	(7,979)	(5,599)
<b>TOTAL NON-OPERATING</b>	<b>2,025,929</b>	<b>2,021,117</b>	<b>1,877,392</b>	<b>1,615,518</b>
<b>TOTAL REVENUE</b>	<b>\$ 8,348,024</b>	<b>\$ 8,883,812</b>	<b>\$ 9,545,341</b>	<b>\$ 9,135,509</b>

EXPENDITURE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING EXPENDITURES:</b>				
<b>GENERAL GOVERNMENT</b>				
PERSONAL SERVICES	\$ 1,882,487	\$ 2,241,052	\$ 1,901,485	\$ 1,877,543
OPERATING EXPENSES	1,221,438	1,058,513	1,114,423	988,096
CAPITAL OUTLAY	4,456	16,041	0	10,304
DEBT SERVICE	0	0	0	208,547
GRANTS AND AIDS	20,000	5,000	0	0
NON-OPERATING	0	0	0	0
<b>COURT RELATED</b>				
PERSONAL SERVICES	0	0	0	0
OPERATING EXPENSES	0	0	0	0
CAPITAL OUTLAY	0	0	0	0
<b>PUBLIC SAFETY</b>				
PERSONAL SERVICES	1,740,504	1,757,664	1,876,604	1,958,746
OPERATING EXPENSES	852,872	803,728	1,026,082	818,561
CAPITAL OUTLAY	16,000	34,975	100,355	30,000
NON-OPERATING	0	0	0	0
<b>PHYSICAL ENVIRONMENT</b>				
PERSONAL SERVICES	0	0	0	0
OPERATING EXPENSES	480,743	639,167	735,383	777,474
CAPITAL OUTLAY	0	0	0	0
NON-OPERATING	0	3,851	0	0
<b>TRANSPORTATION</b>				
PERSONAL SERVICES	278,707	289,897	312,072	314,663
OPERATING EXPENSES	185,526	174,307	208,805	202,245
CAPITAL OUTLAY	33,168	17,811	32,190	152,000
DEBT SERVICE	0	0	0	0
<b>ECONOMIC ENVIRONMENT</b>				
PERSONAL SERVICES	0	0	0	0
OPERATING EXPENSES	0	0	0	0
GRANTS AND AIDS	0	0	0	0
<b>HUMAN SERVICES</b>				
PERSONAL SERVICES	0	0	0	0
OPERATING EXPENSES	0	0	0	0
CAPITAL OUTLAY	0	0	0	0

**GENERAL FUND (001)**

EXPENDITURE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>CULTURE/RECREATION</b>				
PERSONAL SERVICES	355,463	364,511	350,231	356,929
OPERATING EXPENSES	296,035	251,724	344,120	267,234
CAPITAL OUTLAY	52,253	10,575	26,500	10,374
GRANTS AND AIDS	0	0	0	0
<b>TOTAL OPERATING</b>	<b>7,419,652</b>	<b>7,668,816</b>	<b>8,028,250</b>	<b>7,972,716</b>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	852,876	817,752	1,267,091	742,654
RESERVE FOR CONTINGENCY	0	0	50,000	220,139
CONTRIBUTION TO FUND BALANCE	0	0	200,000	200,000
REFUNDS	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<b>852,876</b>	<b>817,752</b>	<b>1,517,091</b>	<b>1,162,793</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,272,528</b>	<b>\$ 8,486,568</b>	<b>\$ 9,545,341</b>	<b>\$ 9,135,509</b>

## ELECTRIC UTILITY (010)

REVENUE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING REVENUE:</b>				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	14,168,256	12,686,580	14,733,236	15,401,082
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	551,130	210,854	199,564	204,600
TOTAL OPERATING	<u>14,719,386</u>	<u>12,897,434</u>	<u>14,932,800</u>	<u>15,605,682</u>
<b>NON-OPERATING REVENUE:</b>				
USE OF FUND BALANCE	0	0	606,139	(106,940)
OTHER NON-REVENUES	(2,872)	0	(444,984)	(468,170)
TOTAL NON-OPERATING	<u>(2,872)</u>	<u>0</u>	<u>161,155</u>	<u>(575,110)</u>
<b>TOTAL REVENUE</b>	<b>\$ 14,716,514</b>	<b>\$ 12,897,434</b>	<b>\$ 15,093,955</b>	<b>\$ 15,030,572</b>

EXPENDITURE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 627,120	\$ 668,672	\$ 645,114	\$ 667,977
OPERATING EXPENSES	11,733,436	10,885,808	10,650,844	10,759,538
CAPITAL OUTLAY	0	0	627,000	541,988
DEBT SERVICE	238,365	232,121	679,642	777,553
TOTAL OPERATING	<u>12,598,921</u>	<u>11,786,601</u>	<u>12,602,600</u>	<u>12,747,056</u>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	2,022,255	2,021,784	2,410,119	2,198,516
OTHER NON-OPERATING	11,711	13,228	0	0
RESERVES	0	0	81,236	85,000
TOTAL NON-OPERATING	<u>2,033,966</u>	<u>2,035,012</u>	<u>2,491,355</u>	<u>2,283,516</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 14,632,887</b>	<b>\$ 13,821,613</b>	<b>\$ 15,093,955</b>	<b>\$ 15,030,572</b>

## ELECTRIC UTILITY (010)

REVENUE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING REVENUE:</b>				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	14,168,256	12,686,580	14,733,236	15,401,082
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	551,130	210,854	199,564	204,600
TOTAL OPERATING	<u>14,719,386</u>	<u>12,897,434</u>	<u>14,932,800</u>	<u>15,605,682</u>
<b>NON-OPERATING REVENUE:</b>				
USE OF FUND BALANCE	0	0	606,139	(106,940)
OTHER NON-REVENUES	(2,872)	0	(444,984)	(468,170)
TOTAL NON-OPERATING	<u>(2,872)</u>	<u>0</u>	<u>161,155</u>	<u>(575,110)</u>
<b>TOTAL REVENUE</b>	<b>\$ 14,716,514</b>	<b>\$ 12,897,434</b>	<b>\$ 15,093,955</b>	<b>\$ 15,030,572</b>

EXPENDITURE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING EXPENDITURES:</b>				
<b>PHYSICAL ENVIRONMENT</b>				
PERSONAL SERVICES	\$ 627,120	\$ 668,672	\$ 645,114	\$ 667,977
OPERATING EXPENSES	11,733,436	10,885,808	10,650,844	10,759,538
CAPITAL OUTLAY	0	0	627,000	541,988
DEBT SERVICE	238,365	232,121	679,642	777,553
TOTAL OPERATING	<u>12,598,921</u>	<u>11,786,601</u>	<u>12,602,600</u>	<u>12,747,056</u>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	2,022,255	2,021,784	2,410,119	2,198,516
OTHER NON-OPERATING	11,711	13,228	0	0
RESERVES	0	0	81,236	85,000
TOTAL NON-OPERATING	<u>2,033,966</u>	<u>2,035,012</u>	<u>2,491,355</u>	<u>2,283,516</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 14,632,887</b>	<b>\$ 13,821,613</b>	<b>\$ 15,093,955</b>	<b>\$ 15,030,572</b>

## WATER UTILITY (020)

REVENUE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING REVENUE:</b>				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	902,176	839,768	1,307,241	1,611,627
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	11,753	15,071	13,000	13,000
TOTAL OPERATING	<u>913,929</u>	<u>854,839</u>	<u>1,320,241</u>	<u>1,624,627</u>
<b>NON-OPERATING REVENUE:</b>				
USE OF FUND BALANCE	0	0	55,509	(112,485)
OTHER NON-REVENUES	150,192	5,334	(39,607)	(40,000)
TOTAL NON-OPERATING	<u>150,192</u>	<u>5,334</u>	<u>15,902</u>	<u>(152,485)</u>
<b>TOTAL REVENUE</b>	<b>\$ 1,064,121</b>	<b>\$ 860,173</b>	<b>\$ 1,336,143</b>	<b>\$ 1,472,142</b>

EXPENDITURE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 319,194	\$ 327,989	\$ 353,573	\$ 394,625
OPERATING EXPENSES	867,033	821,424	376,909	379,633
CAPITAL OUTLAY	0	0	83,500	153,900
DEBT SERVICE	85,877	78,712	210,609	236,833
TOTAL OPERATING	<u>1,272,104</u>	<u>1,228,125</u>	<u>1,024,591</u>	<u>1,164,991</u>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	99	0	282,721	277,151
OTHER NON-OPERATING	593	1,018	0	0
RESERVES	0	0	28,831	30,000
TOTAL NON-OPERATING	<u>692</u>	<u>1,018</u>	<u>311,552</u>	<u>307,151</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,272,796</b>	<b>\$ 1,229,143</b>	<b>\$ 1,336,143</b>	<b>\$ 1,472,142</b>

## WATER UTILITY (020)

REVENUE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING REVENUE:</b>				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	902,176	839,768	1,307,241	1,611,627
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	11,753	15,071	13,000	13,000
TOTAL OPERATING	<u>913,929</u>	<u>854,839</u>	<u>1,320,241</u>	<u>1,624,627</u>
<b>NON-OPERATING REVENUE:</b>				
USE OF FUND BALANCE	0	0	55,509	(112,485)
OTHER NON-REVENUES	150,192	5,334	(39,607)	(40,000)
TOTAL NON-OPERATING	<u>150,192</u>	<u>5,334</u>	<u>15,902</u>	<u>(152,485)</u>
<b>TOTAL REVENUE</b>	<b>\$ 1,064,121</b>	<b>\$ 860,173</b>	<b>\$ 1,336,143</b>	<b>\$ 1,472,142</b>

EXPENDITURE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING EXPENDITURES:</b>				
<b>PHYSICAL ENVIRONMENT</b>				
PERSONAL SERVICES	\$ 319,194	\$ 327,989	\$ 353,573	\$ 394,625
OPERATING EXPENSES	867,033	821,424	376,909	379,633
CAPITAL OUTLAY	0	0	83,500	153,900
DEBT SERVICE	85,877	78,712	210,609	236,833
TOTAL OPERATING	<u>1,272,104</u>	<u>1,228,125</u>	<u>1,024,591</u>	<u>1,164,991</u>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	99	0	282,721	277,151
OTHER NON-OPERATING	593	1,018	0	0
RESERVES	0	0	28,831	30,000
TOTAL NON-OPERATING	<u>692</u>	<u>1,018</u>	<u>311,552</u>	<u>307,151</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,272,796</b>	<b>\$ 1,229,143</b>	<b>\$ 1,336,143</b>	<b>\$ 1,472,142</b>

## WASTEWATER UTILITY (030)

REVENUE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING REVENUE:</b>				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	1,319,765	1,280,165	1,500,647	2,015,187
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	30,304	12,160	15,750	17,000
TOTAL OPERATING	<u>1,350,069</u>	<u>1,292,325</u>	<u>1,516,397</u>	<u>2,032,187</u>
<b>NON-OPERATING REVENUE:</b>				
USE OF FUND BALANCE	0	0	308,580	3,558
OTHER NON-REVENUES	546,413	0	(45,492)	(60,500)
TOTAL NON-OPERATING	<u>546,413</u>	<u>0</u>	<u>263,088</u>	<u>(56,942)</u>
<b>TOTAL REVENUE</b>	<b>\$ 1,896,482</b>	<b>\$ 1,292,325</b>	<b>\$ 1,779,485</b>	<b>\$ 1,975,245</b>

EXPENDITURE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 440,937	\$ 469,453	\$ 463,030	\$ 447,161
OPERATING EXPENSES	1,141,469	1,141,282	578,287	597,114
CAPITAL OUTLAY	0	0	102,500	200,000
DEBT SERVICE	108,539	98,909	252,974	333,144
TOTAL OPERATING	<u>1,690,945</u>	<u>1,709,644</u>	<u>1,396,791</u>	<u>1,577,419</u>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	685,506	71,540	353,558	347,826
OTHER NON-OPERATING	853	1,787	0	0
RESERVES	0	0	29,136	50,000
TOTAL NON-OPERATING	<u>686,359</u>	<u>73,327</u>	<u>382,694</u>	<u>397,826</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,377,304</b>	<b>\$ 1,782,971</b>	<b>\$ 1,779,485</b>	<b>\$ 1,975,245</b>

## WASTEWATER UTILITY (030)

REVENUE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING REVENUE:</b>				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	1,319,765	1,280,165	1,500,647	2,015,187
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	30,304	12,160	15,750	17,000
TOTAL OPERATING	<u>1,350,069</u>	<u>1,292,325</u>	<u>1,516,397</u>	<u>2,032,187</u>
<b>NON-OPERATING REVENUE:</b>				
USE OF FUND BALANCE	0	0	308,580	3,558
OTHER NON-REVENUES	546,413	0	(45,492)	(60,500)
TOTAL NON-OPERATING	<u>546,413</u>	<u>0</u>	<u>263,088</u>	<u>(56,942)</u>
<b>TOTAL REVENUE</b>	<b>\$ 1,896,482</b>	<b>\$ 1,292,325</b>	<b>\$ 1,779,485</b>	<b>\$ 1,975,245</b>

EXPENDITURE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING EXPENDITURES:</b>				
<b>PHYSICAL ENVIRONMENT</b>				
PERSONAL SERVICES	\$ 440,937	\$ 469,453	\$ 463,030	\$ 447,161
OPERATING EXPENSES	1,141,469	1,141,282	578,287	597,114
CAPITAL OUTLAY	0	0	102,500	200,000
DEBT SERVICE	108,539	98,909	252,974	333,144
TOTAL OPERATING	<u>1,690,945</u>	<u>1,709,644</u>	<u>1,396,791</u>	<u>1,577,419</u>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	685,506	71,540	353,558	347,826
OTHER NON-OPERATING RESERVES	853	1,787	0	0
	0	0	29,136	50,000
TOTAL NON-OPERATING	<u>686,359</u>	<u>73,327</u>	<u>382,694</u>	<u>397,826</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,377,304</b>	<b>\$ 1,782,971</b>	<b>\$ 1,779,485</b>	<b>\$ 1,975,245</b>

## MOSQUITO CONTROL (042)

REVENUE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING REVENUE:</b>				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	48,186	48,794	50,000	52,800
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	1,900	(35)	800	800
TOTAL OPERATING	<u>50,086</u>	<u>48,759</u>	<u>50,800</u>	<u>53,600</u>
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	25,783	6,067
OTHER NON-REVENUES	0	0	(1,524)	(1,608)
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>24,259</u>	<u>4,459</u>
<b>TOTAL REVENUE</b>	<b>\$ 50,086</b>	<b>\$ 48,759</b>	<b>\$ 75,059</b>	<b>\$ 58,059</b>

EXPENDITURE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 5,669	\$ 3,930	\$ 6,111	\$ 6,111
OPERATING EXPENSES	40,074	40,770	26,639	26,639
CAPITAL OUTLAY	0	0	17,000	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>45,743</u>	<u>44,700</u>	<u>49,750</u>	<u>32,750</u>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	0	0	23,559	23,096
OTHER NON-OPERATING RESERVES	221	289	0	0
TOTAL NON-OPERATING	<u>221</u>	<u>289</u>	<u>1,750</u>	<u>2,213</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 45,964</b>	<b>\$ 44,989</b>	<b>\$ 75,059</b>	<b>\$ 58,059</b>

## MOSQUITO CONTROL (042)

REVENUE	Actual FY07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING REVENUE:</b>				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	48,186	48,794	50,000	52,800
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	1,900	(35)	800	800
TOTAL OPERATING	<u>50,086</u>	<u>48,759</u>	<u>50,800</u>	<u>53,600</u>
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	25,783	6,067
OTHER NON-REVENUES	0	0	(1,524)	(1,608)
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>24,259</u>	<u>4,459</u>
<b>TOTAL REVENUE</b>	<b>\$ 50,086</b>	<b>\$ 48,759</b>	<b>\$ 75,059</b>	<b>\$ 58,059</b>

EXPENDITURE	Actual FY07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING EXPENDITURES:</b>				
<b>PHYSICAL ENVIRONMENT</b>				
PERSONAL SERVICES	\$ 5,669	\$ 3,930	\$ 6,111	\$ 6,111
OPERATING EXPENSES	40,074	40,770	26,639	26,639
CAPITAL OUTLAY	0	0	17,000	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>45,743</u>	<u>44,700</u>	<u>49,750</u>	<u>32,750</u>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	0	0	23,559	23,096
OTHER NON-OPERATING	221	289	0	0
RESERVES	0	0	1,750	2,213
TOTAL NON-OPERATING	<u>221</u>	<u>289</u>	<u>25,309</u>	<u>25,309</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 45,964</b>	<b>\$ 44,989</b>	<b>\$ 75,059</b>	<b>\$ 58,059</b>

**BUILDING OPERATIONS FUND (043)**

REVENUE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING REVENUE:</b>				
LICENSES & PERMITS	\$ 143,187	\$ 107,619	\$ 178,588	\$ 165,518
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	305	(138)	0	0
<b>TOTAL OPERATING</b>	<b>143,492</b>	<b>107,481</b>	<b>178,588</b>	<b>165,518</b>
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	(6,750)	(8,276)
<b>TOTAL NON-OPERATING</b>	<b>0</b>	<b>0</b>	<b>(6,750)</b>	<b>(8,276)</b>
<b>TOTAL REVENUE</b>	<b>\$ 143,492</b>	<b>\$ 107,481</b>	<b>\$ 171,838</b>	<b>\$ 157,242</b>

EXPENDITURE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 134,810	\$ 109,641	\$ 132,053	\$ 132,104
OPERATING EXPENSES	14,729	19,813	28,408	25,138
CAPITAL OUTLAY	35,000	17,361	4,639	0
DEBT SERVICE	0	0	0	0
<b>TOTAL OPERATING</b>	<b>184,539</b>	<b>146,815</b>	<b>165,100</b>	<b>157,242</b>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING RESERVES	0	0	6,738	0
<b>TOTAL NON-OPERATING</b>	<b>0</b>	<b>0</b>	<b>6,738</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 184,539</b>	<b>\$ 146,815</b>	<b>\$ 171,838</b>	<b>\$ 157,242</b>

## BUILDING OPERATIONS FUND (043)

REVENUE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING REVENUE:</b>				
LICENSES & PERMITS	\$ 143,187	\$ 107,619	\$ 178,588	\$ 165,518
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	305	(138)	0	0
TOTAL OPERATING	<u>143,492</u>	<u>107,481</u>	<u>178,588</u>	<u>165,518</u>
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	(6,750)	(8,276)
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>(6,750)</u>	<u>(8,276)</u>
<b>TOTAL REVENUE</b>	<b>\$ 143,492</b>	<b>\$ 107,481</b>	<b>\$ 171,838</b>	<b>\$ 157,242</b>

EXPENDITURE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING EXPENDITURES:</b>				
<b>PUBLIC SAFETY</b>				
PERSONAL SERVICES	\$ 134,810	\$ 109,641	\$ 132,053	\$ 132,104
OPERATING EXPENSES	14,729	19,813	28,408	25,138
CAPITAL OUTLAY	35,000	17,361	4,639	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>184,539</u>	<u>146,815</u>	<u>165,100</u>	<u>157,242</u>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	6,738	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>6,738</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 184,539</b>	<b>\$ 146,815</b>	<b>\$ 171,838</b>	<b>\$ 157,242</b>

**ADDITIONAL COURT COSTS FUND (044)**

REVENUE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING REVENUE:</b>				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	5,371	4,350	5,158	4,514
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	130	(134)	0	0
<b>TOTAL OPERATING</b>	<b>5,501</b>	<b>4,216</b>	<b>5,158</b>	<b>4,514</b>
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	5,670	6,294
OTHER NON-REVENUES	0	0	(155)	(135)
<b>TOTAL NON-OPERATING</b>	<b>0</b>	<b>0</b>	<b>5,515</b>	<b>6,159</b>
<b>TOTAL REVENUE</b>	<b>\$ 5,501</b>	<b>\$ 4,216</b>	<b>\$ 10,673</b>	<b>\$ 10,673</b>

EXPENDITURE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	153	10,673	10,673
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
<b>TOTAL OPERATING</b>	<b>0</b>	<b>153</b>	<b>10,673</b>	<b>10,673</b>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING RESERVES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 0</b>	<b>\$ 153</b>	<b>\$ 10,673</b>	<b>\$ 10,673</b>

**ADDITIONAL COURT COSTS FUND (044)**

REVENUE	Actual FY07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING REVENUE:</b>				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	5,371	4,350	5,158	4,514
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	130	(134)	0	0
<b>TOTAL OPERATING</b>	<b>5,501</b>	<b>4,216</b>	<b>5,158</b>	<b>4,514</b>
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	5,670	6,294
OTHER NON-REVENUES	0	0	(155)	(135)
<b>TOTAL NON-OPERATING</b>	<b>0</b>	<b>0</b>	<b>5,515</b>	<b>6,159</b>
<b>TOTAL REVENUE</b>	<b>\$ 5,501</b>	<b>\$ 4,216</b>	<b>\$ 10,673</b>	<b>\$ 10,673</b>

EXPENDITURE	Actual FY07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING EXPENDITURES:</b>				
<b>PUBLIC SAFETY</b>				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	153	10,673	10,673
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
<b>TOTAL OPERATING</b>	<b>0</b>	<b>153</b>	<b>10,673</b>	<b>10,673</b>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 0</b>	<b>\$ 153</b>	<b>\$ 10,673</b>	<b>\$ 10,673</b>

**TREE BANK FUND (046)**

REVENUE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING REVENUE:</b>				
LICENSES & PERMITS	\$ 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	(45)	0	0
<b>TOTAL OPERATING</b>	<u>0</u>	<u>(45)</u>	<u>0</u>	<u>0</u>
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	5,000	4,955
OTHER NON-REVENUES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>4,955</u>
<b>TOTAL REVENUE</b>	<u>\$ 0</u>	<u>\$ (45)</u>	<u>\$ 5,000</u>	<u>\$ 4,955</u>

EXPENDITURE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	5,000	4,955
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
<b>TOTAL OPERATING</b>	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>4,955</u>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING RESERVES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,000</u>	<u>\$ 4,955</u>

**TREE BANK FUND (046)**

REVENUE	Actual FY07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING REVENUE:</b>				
LICENSES & PERMITS	\$ 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	(45)	0	0
<b>TOTAL OPERATING</b>	<u>0</u>	<u>(45)</u>	<u>0</u>	<u>0</u>
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	5,000	4,955
OTHER NON-REVENUES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>4,955</u>
<b>TOTAL REVENUE</b>	<u>\$ 0</u>	<u>\$ (45)</u>	<u>\$ 5,000</u>	<u>\$ 4,955</u>

EXPENDITURE	Actual FY07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING EXPENDITURES:</b>				
<b>GENERAL GOVERNMENT</b>				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	5,000	4,955
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
<b>TOTAL OPERATING</b>	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>4,955</u>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,000</u>	<u>\$ 4,955</u>

**EXPLORER POST 537 FUND (052)**

REVENUE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING REVENUE:</b>				
LICENSES & PERMITS	\$ 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	2,457	0	0
<b>TOTAL OPERATING</b>	<u>0</u>	<u>2,457</u>	<u>0</u>	<u>0</u>
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	1,957	3,832
OTHER NON-REVENUES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<u>0</u>	<u>0</u>	<u>1,957</u>	<u>3,832</u>
<b>TOTAL REVENUE</b>	<u>\$ 0</u>	<u>\$ 2,457</u>	<u>\$ 1,957</u>	<u>\$ 3,832</u>

EXPENDITURE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	720	1,957	3,832
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
<b>TOTAL OPERATING</b>	<u>0</u>	<u>720</u>	<u>1,957</u>	<u>3,832</u>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING RESERVES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 0</u>	<u>\$ 720</u>	<u>\$ 1,957</u>	<u>\$ 3,832</u>

**EXPLORER POST 537 FUND (052)**

REVENUE	Actual FY07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING REVENUE:</b>				
LICENSES & PERMITS	\$ 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	2,457	0	0
<b>TOTAL OPERATING</b>	<u>0</u>	<u>2,457</u>	<u>0</u>	<u>0</u>
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	1,957	3,832
OTHER NON-REVENUES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<u>0</u>	<u>0</u>	<u>1,957</u>	<u>3,832</u>
<b>TOTAL REVENUE</b>	<u>\$ 0</u>	<u>\$ 2,457</u>	<u>\$ 1,957</u>	<u>\$ 3,832</u>

EXPENDITURE	Actual FY07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING EXPENDITURES:</b>				
<b>PUBLIC SAFETY</b>				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	720	1,957	3,832
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
<b>TOTAL OPERATING</b>	<u>0</u>	<u>720</u>	<u>1,957</u>	<u>3,832</u>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 0</u>	<u>\$ 720</u>	<u>\$ 1,957</u>	<u>\$ 3,832</u>

**TK BASIN STORMWATER ASSESSMENT (054)**

REVENUE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING REVENUE:</b>				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 11,000
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
<b>TOTAL OPERATING</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,000</u>
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL REVENUE</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 11,000</u>

EXPENDITURE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	0	11,000
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
<b>TOTAL OPERATING</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,000</u>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING RESERVES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 11,000</u>

## TK BASIN STORMWATER ASSESSMENT (054)

REVENUE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING REVENUE:</b>				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 11,000
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	0	0	0	11,000
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
<b>TOTAL REVENUE</b>	\$ 0	\$ 0	\$ 0	\$ 11,000

EXPENDITURE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING EXPENDITURES:</b>				
<b>PHYSICAL ENVIRONMENT</b>				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	0	11,000
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	0	0	0	11,000
<b>NON-OPERATING:</b>				
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
<b>TOTAL EXPENDITURES</b>	\$ 0	\$ 0	\$ 0	\$ 11,000

## DEBT SERVICE (070)

REVENUE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING REVENUE:</b>				
LICENSES & PERMITS	\$ 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	1,436	(20)	401	200
TOTAL OPERATING	<u>1,436</u>	<u>(20)</u>	<u>401</u>	<u>200</u>
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	647,940	637,253	633,649	630,087
USE OF FUND BALANCE	0	0	0	(199)
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>647,940</u>	<u>637,253</u>	<u>633,649</u>	<u>629,888</u>
<b>TOTAL REVENUE</b>	<b>\$ 649,376</b>	<b>\$ 637,233</b>	<b>\$ 634,050</b>	<b>\$ 630,088</b>

EXPENDITURE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	641,895	637,653	634,050	630,088
TOTAL OPERATING	<u>641,895</u>	<u>637,653</u>	<u>634,050</u>	<u>630,088</u>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING RESERVES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 641,895</b>	<b>\$ 637,653</b>	<b>\$ 634,050</b>	<b>\$ 630,088</b>

## DEBT SERVICE (070)

REVENUE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING REVENUE:</b>				
LICENSES & PERMITS	\$ 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	1,436	(20)	401	200
TOTAL OPERATING	<u>1,436</u>	<u>(20)</u>	<u>401</u>	<u>200</u>
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	647,940	637,253	633,649	630,087
USE OF FUND BALANCE	0	0	0	(199)
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>647,940</u>	<u>637,253</u>	<u>633,649</u>	<u>629,888</u>
<b>TOTAL REVENUE</b>	<b>\$ 649,376</b>	<b>\$ 637,233</b>	<b>\$ 634,050</b>	<b>\$ 630,088</b>

EXPENDITURE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING EXPENDITURES:</b>				
<b>GENERAL GOVERNMENT</b>				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	641,895	637,653	634,050	630,088
TOTAL OPERATING	<u>641,895</u>	<u>637,653</u>	<u>634,050</u>	<u>630,088</u>
<b>NON-OPERATING:</b>				
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>
<b>TOTAL EXPENDITURES</b>	<b>\$ 641,895</b>	<b>\$ 637,653</b>	<b>\$ 634,050</b>	<b>\$ 630,088</b>

## DONATION FUND (167)

REVENUE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING REVENUE:</b>				
LICENSES & PERMITS	\$ 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	15,830	24,122	3,140	15,490
TOTAL OPERATING	15,830	24,122	3,140	15,490
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	15,039	50,819
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	15,039	50,819
<b>TOTAL REVENUE</b>	<b>\$ 15,830</b>	<b>\$ 24,122</b>	<b>\$ 18,179</b>	<b>\$ 66,309</b>

EXPENDITURE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	14,139	20,797	18,179	53,459
CAPITAL OUTLAY	0	0	0	12,850
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	14,139	20,797	18,179	66,309
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 14,139</b>	<b>\$ 20,797</b>	<b>\$ 18,179</b>	<b>\$ 66,309</b>

## DONATION FUND (167)

REVENUE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING REVENUE:</b>				
LICENSES & PERMITS	\$ 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	15,830	24,122	3,140	15,490
TOTAL OPERATING	<u>15,830</u>	<u>24,122</u>	<u>3,140</u>	<u>15,490</u>
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	15,039	50,819
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>15,039</u>	<u>50,819</u>
<b>TOTAL REVENUE</b>	<b>\$ 15,830</b>	<b>\$ 24,122</b>	<b>\$ 18,179</b>	<b>\$ 66,309</b>

EXPENDITURE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING EXPENDITURES:</b>				
<b>GENERAL GOVERNMENT</b>				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	2,334	2,311
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>0</u>	<u>0</u>	<u>2,334</u>	<u>2,311</u>
<b>PUBLIC SAFETY</b>				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	2,686	42,639
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>0</u>	<u>0</u>	<u>2,686</u>	<u>42,639</u>
<b>CULTURE/RECREATION</b>				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	14,139	20,797	13,159	8,509
CAPITAL OUTLAY	0	0	0	12,850
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>14,139</u>	<u>20,797</u>	<u>13,159</u>	<u>21,359</u>
<b>NON-OPERATING:</b>				
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>
<b>TOTAL EXPENDITURES</b>	<b>\$ 14,139</b>	<b>\$ 20,797</b>	<b>\$ 18,179</b>	<b>\$ 66,309</b>

**WWTF EXPANSION FUND (309)**

REVENUE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING REVENUE:</b>				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	56,093	325,635	12,500,000	4,114,217
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	3,500	(244)	0	0
<b>TOTAL OPERATING</b>	<b>59,593</b>	<b>325,391</b>	<b>12,500,000</b>	<b>4,114,217</b>
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	616,196	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	2,215,348
<b>TOTAL NON-OPERATING</b>	<b>616,196</b>	<b>0</b>	<b>0</b>	<b>2,215,348</b>
<b>TOTAL REVENUE</b>	<b>\$ 675,789</b>	<b>\$ 325,391</b>	<b>\$ 12,500,000</b>	<b>\$ 6,329,565</b>

EXPENDITURE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	73,967	0	0	0
CAPITAL OUTLAY	798,155	0	12,500,000	6,329,565
DEBT SERVICE	0	0	0	0
<b>TOTAL OPERATING</b>	<b>872,122</b>	<b>0</b>	<b>12,500,000</b>	<b>6,329,565</b>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING RESERVES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 872,122</b>	<b>\$ 0</b>	<b>\$ 12,500,000</b>	<b>\$ 6,329,565</b>

**WWTF EXPANSION FUND (309)**

REVENUE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING REVENUE:</b>				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	56,093	325,635	12,500,000	4,114,217
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	3,500	(244)	0	0
<b>TOTAL OPERATING</b>	<u>59,593</u>	<u>325,391</u>	<u>12,500,000</u>	<u>4,114,217</u>
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	616,196	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	2,215,348
<b>TOTAL NON-OPERATING</b>	<u>616,196</u>	<u>0</u>	<u>0</u>	<u>2,215,348</u>
<b>TOTAL REVENUE</b>	<u>\$ 675,789</u>	<u>\$ 325,391</u>	<u>\$ 12,500,000</u>	<u>\$ 6,329,565</u>

EXPENDITURE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING EXPENDITURES:</b>				
<b>PHYSICAL ENVIRONMENT</b>				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	73,967	0	0	0
CAPITAL OUTLAY	798,155	0	12,500,000	6,329,565
DEBT SERVICE	0	0	0	0
<b>TOTAL OPERATING</b>	<u>872,122</u>	<u>0</u>	<u>12,500,000</u>	<u>6,329,565</u>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 872,122</u>	<u>\$ 0</u>	<u>\$ 12,500,000</u>	<u>\$ 6,329,565</u>

**CRA (310)**

REVENUE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING REVENUE:</b>				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	318,411	383,520	427,892	268,183
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	22,910	3,922	4,000	4,000
<b>TOTAL OPERATING</b>	<b>341,321</b>	<b>387,442</b>	<b>431,892</b>	<b>272,183</b>
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	193,541	237,919	292,367	183,242
USE OF FUND BALANCE	0	0	679,644	1,309,002
OTHER NON-REVENUES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<b>193,541</b>	<b>237,919</b>	<b>972,011</b>	<b>1,492,244</b>
<b>TOTAL REVENUE</b>	<b>\$ 534,862</b>	<b>\$ 625,361</b>	<b>\$ 1,403,903</b>	<b>\$ 1,764,427</b>

EXPENDITURE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 23,253	\$ 32,333	\$ 39,895	\$ 40,368
OPERATING EXPENSES	90,297	108,408	238,590	202,170
CAPITAL OUTLAY	125,505	135,201	952,245	1,443,290
DEBT SERVICE	42,084	42,084	42,086	28,599
<b>TOTAL OPERATING</b>	<b>281,139</b>	<b>318,026</b>	<b>1,272,816</b>	<b>1,714,427</b>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	1,789	3,323	27,929	0
OTHER NON-OPERATING RESERVES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<b>1,789</b>	<b>3,323</b>	<b>131,087</b>	<b>50,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 282,928</b>	<b>\$ 321,349</b>	<b>\$ 1,403,903</b>	<b>\$ 1,764,427</b>

**CRA (310)**

REVENUE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING REVENUE:</b>				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	318,411	383,520	427,892	268,183
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	22,910	3,922	4,000	4,000
<b>TOTAL OPERATING</b>	<b>341,321</b>	<b>387,442</b>	<b>431,892</b>	<b>272,183</b>
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	193,541	237,919	292,367	183,242
USE OF FUND BALANCE	0	0	679,644	1,309,002
OTHER NON-REVENUES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<b>193,541</b>	<b>237,919</b>	<b>972,011</b>	<b>1,492,244</b>
<b>TOTAL REVENUE</b>	<b>\$ 534,862</b>	<b>\$ 625,361</b>	<b>\$ 1,403,903</b>	<b>\$ 1,764,427</b>

EXPENDITURE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING EXPENDITURES:</b>				
<b>ECONOMIC ENVIRONMENT</b>				
PERSONAL SERVICES	\$ 23,253	\$ 32,333	\$ 39,895	\$ 40,368
OPERATING EXPENSES	90,297	108,408	238,590	202,170
CAPITAL OUTLAY	125,505	135,201	952,245	1,443,290
DEBT SERVICE	42,084	42,084	42,086	28,599
<b>TOTAL OPERATING</b>	<b>281,139</b>	<b>318,026</b>	<b>1,272,816</b>	<b>1,714,427</b>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	1,789	3,323	27,929	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	103,158	50,000
<b>TOTAL NON-OPERATING</b>	<b>1,789</b>	<b>3,323</b>	<b>131,087</b>	<b>50,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 282,928</b>	<b>\$ 321,349</b>	<b>\$ 1,403,903</b>	<b>\$ 1,764,427</b>

**SAN FELASCO CONSERVATION CORRIDOR (313)**

REVENUE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING REVENUE:</b>				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	0	0	112,500	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	154	0	0
<b>TOTAL OPERATING</b>	<b>0</b>	<b>154</b>	<b>112,500</b>	<b>0</b>
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	0	37,500	271,836	185,000
USE OF FUND BALANCE	0	0	16,164	25,803
OTHER NON-REVENUES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<b>0</b>	<b>37,500</b>	<b>288,000</b>	<b>210,803</b>
<b>TOTAL REVENUE</b>	<b>\$ 0</b>	<b>\$ 37,654</b>	<b>\$ 400,500</b>	<b>\$ 210,803</b>

EXPENDITURE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	1,631	0	0	25,803
CAPITAL OUTLAY	0	9,880	400,500	185,000
DEBT SERVICE	0	0	0	0
<b>TOTAL OPERATING</b>	<b>1,631</b>	<b>9,880</b>	<b>400,500</b>	<b>210,803</b>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING RESERVES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,631</b>	<b>\$ 9,880</b>	<b>\$ 400,500</b>	<b>\$ 210,803</b>

**SAN FELASCO CONSERVATION CORRIDOR (313)**

REVENUE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING REVENUE:</b>				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	0	0	112,500	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	154	0	0
<b>TOTAL OPERATING</b>	<b>0</b>	<b>154</b>	<b>112,500</b>	<b>0</b>
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	0	37,500	271,836	185,000
USE OF FUND BALANCE	0	0	16,164	25,803
OTHER NON-REVENUES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<b>0</b>	<b>37,500</b>	<b>288,000</b>	<b>210,803</b>
<b>TOTAL REVENUE</b>	<b>\$ 0</b>	<b>\$ 37,654</b>	<b>\$ 400,500</b>	<b>\$ 210,803</b>

EXPENDITURE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING EXPENDITURES:</b>				
<b>CULTURE/RECREATION</b>				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	1,631	0	0	25,803
CAPITAL OUTLAY	0	9,880	400,500	185,000
DEBT SERVICE	0	0	0	0
<b>TOTAL OPERATING</b>	<b>1,631</b>	<b>9,880</b>	<b>400,500</b>	<b>210,803</b>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,631</b>	<b>\$ 9,880</b>	<b>\$ 400,500</b>	<b>\$ 210,803</b>

## RECREATION SURTAX FUND (316)

REVENUE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING REVENUE:</b>				
TAXES	\$ 0	\$ 290,408	\$ 391,703	\$ 109,227
LICENSES & PERMITS	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	146	58	180
TOTAL OPERATING	0	290,554	391,761	109,407
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	237,763	435,789
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	237,763	435,789
<b>TOTAL REVENUE</b>	<b>\$ 0</b>	<b>\$ 290,554</b>	<b>\$ 629,524</b>	<b>\$ 545,196</b>

EXPENDITURE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	0	0
CAPITAL OUTLAY	0	0	297,688	360,196
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	0	0	297,688	360,196
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	0	37,500	331,836	185,000
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	37,500	331,836	185,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 0</b>	<b>\$ 37,500</b>	<b>\$ 629,524</b>	<b>\$ 545,196</b>

## RECREATION SURTAX FUND (316)

REVENUE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING REVENUE:</b>				
TAXES	\$ 0	\$ 290,408	\$ 391,703	\$ 109,227
LICENSES & PERMITS	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	146	58	180
TOTAL OPERATING	<u>0</u>	<u>290,554</u>	<u>391,761</u>	<u>109,407</u>
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	237,763	435,789
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>237,763</u>	<u>435,789</u>
<b>TOTAL REVENUE</b>	<u>\$ 0</u>	<u>\$ 290,554</u>	<u>\$ 629,524</u>	<u>\$ 545,196</u>

EXPENDITURE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING EXPENDITURES:</b>				
CULTURE/RECREATION				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	0	0
CAPITAL OUTLAY	0	0	297,688	360,196
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>0</u>	<u>0</u>	<u>297,688</u>	<u>360,196</u>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	0	37,500	331,836	185,000
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>37,500</u>	<u>331,836</u>	<u>185,000</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 0</u>	<u>\$ 37,500</u>	<u>\$ 629,524</u>	<u>\$ 545,196</u>

**WASTEWATER ESCROW ACCOUNT FUND (600)**

REVENUE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING REVENUE:</b>				
LICENSES & PERMITS	\$ 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	41,732	0	2,400	0
<b>TOTAL OPERATING</b>	<b>41,732</b>	<b>0</b>	<b>2,400</b>	<b>0</b>
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUE</b>	<b>\$ 41,732</b>	<b>\$ 0</b>	<b>\$ 2,400</b>	<b>\$ 0</b>

EXPENDITURE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	1,370	0	2,000	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
<b>TOTAL OPERATING</b>	<b>1,370</b>	<b>0</b>	<b>2,000</b>	<b>0</b>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING RESERVES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,370</b>	<b>\$ 0</b>	<b>\$ 2,000</b>	<b>\$ 0</b>

**WASTEWATER ESCROW ACCOUNT FUND (600)**

REVENUE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING REVENUE:</b>				
LICENSES & PERMITS	\$ 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	41,732	0	2,400	0
<b>TOTAL OPERATING</b>	<u>41,732</u>	<u>0</u>	<u>2,400</u>	<u>0</u>
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	(400)	0
<b>TOTAL NON-OPERATING</b>	<u>0</u>	<u>0</u>	<u>(400)</u>	<u>0</u>
<b>TOTAL REVENUE</b>	<u>\$ 41,732</u>	<u>\$ 0</u>	<u>\$ 2,000</u>	<u>\$ 0</u>

EXPENDITURE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING EXPENDITURES:</b>				
<b>PHYSICAL ENVIRONMENT</b>				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	1,370	0	2,000	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
<b>TOTAL OPERATING</b>	<u>1,370</u>	<u>0</u>	<u>2,000</u>	<u>0</u>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 1,370</u>	<u>\$ 0</u>	<u>\$ 2,000</u>	<u>\$ 0</u>

## INTERNAL SERVICE (700)

REVENUE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING REVENUE:</b>				
LICENSES & PERMITS	\$ 495	\$ 385	\$ 200	\$ 0
INTERGOVT REVENUE	0	0	87,500	0
CHARGES FOR SERVICES	1,089,793	1,089,793	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	863	(1,868)	0	0
TOTAL OPERATING	<u>1,091,151</u>	<u>1,088,310</u>	<u>87,700</u>	<u>0</u>
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	0	0	1,178,003	1,154,797
USE OF FUND BALANCE	0	0	83,004	21,695
OTHER NON-REVENUES	668	0	(6)	0
TOTAL NON-OPERATING	<u>668</u>	<u>0</u>	<u>1,261,001</u>	<u>1,176,492</u>
<b>TOTAL REVENUE</b>	<b>\$ 1,091,819</b>	<b>\$ 1,088,310</b>	<b>\$ 1,348,701</b>	<b>\$ 1,176,492</b>

EXPENDITURE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 771,953	\$ 818,910	\$ 883,452	\$ 874,808
OPERATING EXPENSES	239,938	203,584	311,743	290,293
CAPITAL OUTLAY	0	0	119,248	11,391
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>1,011,891</u>	<u>1,022,494</u>	<u>1,314,443</u>	<u>1,176,492</u>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	165	0	0	0
OTHER NON-OPERATING RESERVES	0	0	0	0
TOTAL NON-OPERATING	<u>165</u>	<u>0</u>	<u>34,258</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,012,056</b>	<b>\$ 1,022,494</b>	<b>\$ 1,348,701</b>	<b>\$ 1,176,492</b>

## INTERNAL SERVICE (700)

REVENUE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING REVENUE:</b>				
LICENSES & PERMITS	\$ 495	\$ 385	\$ 200	\$ 0
INTERGOVT REVENUE	0	0	87,500	0
CHARGES FOR SERVICES	1,089,793	1,089,793	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	863	(1,868)	0	0
TOTAL OPERATING	<u>1,091,151</u>	<u>1,088,310</u>	<u>87,700</u>	<u>0</u>
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	0	0	1,178,003	1,154,797
USE OF FUND BALANCE	0	0	83,004	21,695
OTHER NON-REVENUES	668	0	(6)	0
TOTAL NON-OPERATING	<u>668</u>	<u>0</u>	<u>1,261,001</u>	<u>1,176,492</u>
<b>TOTAL REVENUE</b>	<b>\$ 1,091,819</b>	<b>\$ 1,088,310</b>	<b>\$ 1,348,701</b>	<b>\$ 1,176,492</b>

EXPENDITURE	Actual FY 07/08	Actual FY 08/09	Approved FY 09/10	Approved FY 10/11
<b>OPERATING EXPENDITURES:</b>				
<b>GENERAL GOVERNMENT</b>				
PERSONAL SERVICES	\$ 771,953	\$ 818,910	\$ 883,452	\$ 874,808
OPERATING EXPENSES	239,938	203,584	311,743	290,293
CAPITAL OUTLAY	0	0	119,248	11,391
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>1,011,891</u>	<u>1,022,494</u>	<u>1,314,443</u>	<u>1,176,492</u>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	165	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	34,258	0
TOTAL NON-OPERATING	<u>165</u>	<u>0</u>	<u>34,258</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,012,056</b>	<b>\$ 1,022,494</b>	<b>\$ 1,348,701</b>	<b>\$ 1,176,492</b>



# SECTION 3 DEPARTMENT SUMMARIES

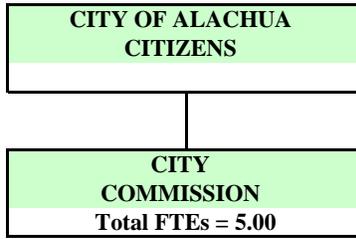


# CITY COMMISSION

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# CITY COMMISSION

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**CITY COMMISSION**

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**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 millage rates necessary to fund the operations of all City offices, departments and programs.

<b>EXPENDITURES</b>	<b>FY 08 Actual</b>	<b>FY 09 Actual</b>	<b>FY 10 Approved</b>	<b>FY 11 Approved</b>
Personal Services	108,149	103,221	107,800	102,735
Operating Expenditures	52,624	51,767	46,410	32,010
Capital Outlay	0	0	0	0
Grants & Aids	0	0	0	0
<b>Grand Total</b>	<b>160,773</b>	<b>154,988</b>	<b>154,210</b>	<b>134,745</b>

<b>FUNDING SOURCES</b>	<b>FY 08 Actual</b>	<b>FY 09 Actual</b>	<b>FY 10 Approved</b>	<b>FY 11 Approved</b>
General Fund	160,773	154,988	154,210	134,745
<b>Grand Total</b>	<b>160,773</b>	<b>154,988</b>	<b>154,210</b>	<b>134,745</b>

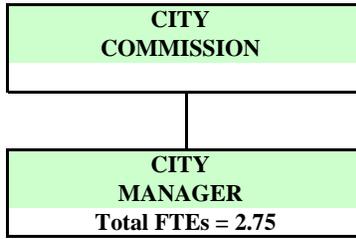


# CITY MANAGER

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# CITY MANAGER

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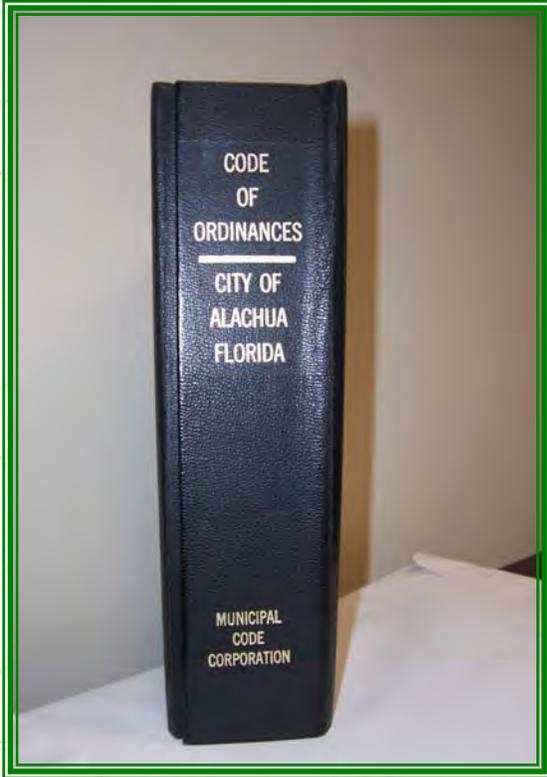
## CITY MANAGER

**Mission of Department:**

The City Manager is primarily responsible for the managing of general city government as well as implementing the directives and administering the policies established by the City Commission. The City Manager also serves as the chief liaison between the City Commission, the citizens and City staff.

EXPENDITURES	FY 08 Actual	FY 09 Actual	FY 10 Approved	FY 11 Approved
<u>City Manager's Office</u>				
Personal Services	316,431	518,199	257,968	245,490
Operating Expenditures	49,104	38,107	50,776	46,422
Capital Outlay	0	10,795	0	0
Grants and Aids	20,000	5,000	0	0
Non Operating Expenditures	0	0	0	0
Totals	385,535	572,101	308,744	291,912
<u>Seasonal Community Events Donations</u>				
Operating Expenditures	0	0	0	0
Totals	0	0	0	0
<b>Grand Total</b>	<b>385,535</b>	<b>572,101</b>	<b>308,744</b>	<b>291,912</b>

FUNDING SOURCES	FY 08 Actual	FY 09 Actual	FY 10 Approved	FY 11 Approved
General Fund	385,535	572,101	308,744	291,912
Special Revenue	0	0	0	0
<b>Grand Total</b>	<b>385,535</b>	<b>572,101</b>	<b>308,744</b>	<b>291,912</b>

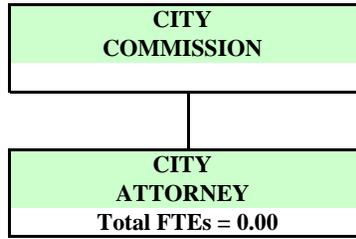


# CITY ATTORNEY

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# CITY ATTORNEY

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## CITY ATTORNEY

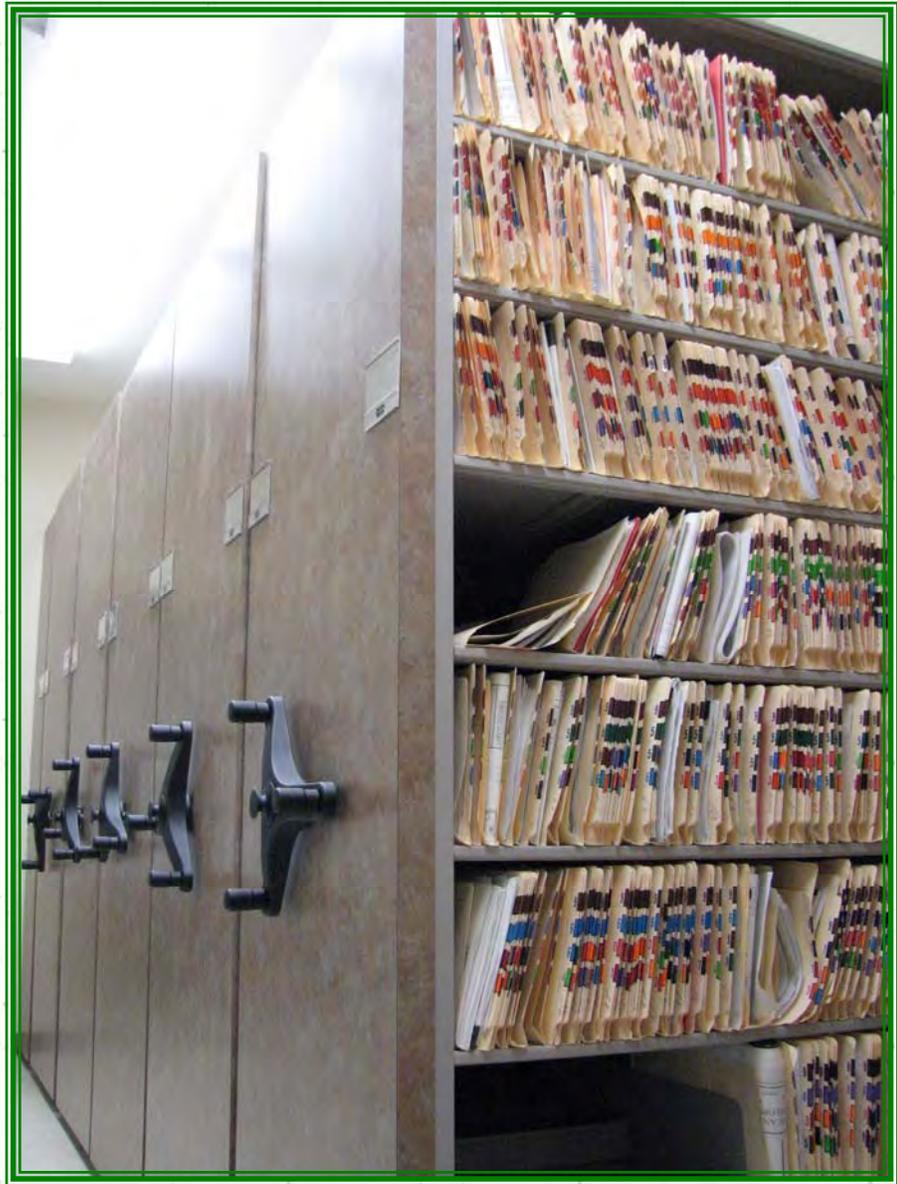
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**Mission of Department:**

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 08 Actual	FY 09 Actual	FY 10 Approved	FY 11 Approved
<u>City Attorney's Office</u>				
Personal Services	0	0	0	0
Operating Expenditures	523,612	421,217	271,285	231,983
Capital Outlay	0	0	0	0
Totals	523,612	421,217	271,285	231,983
Non-Operating Expenditures	0	0	0	0
<b>Grand Total</b>	<b>523,612</b>	<b>421,217</b>	<b>271,285</b>	<b>231,983</b>

FUNDING SOURCES	FY 08 Actual	FY 09 Actual	FY 10 Approved	FY 11 Approved
General Fund	523,612	421,217	271,285	231,983
<b>Grand Total</b>	<b>523,612</b>	<b>421,217</b>	<b>271,285</b>	<b>231,983</b>



# DEPUTY CITY CLERK

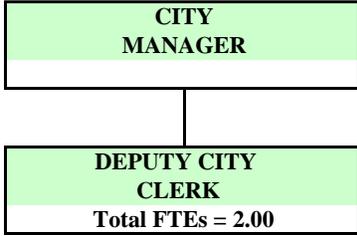
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**DEPUTY CITY CLERK**

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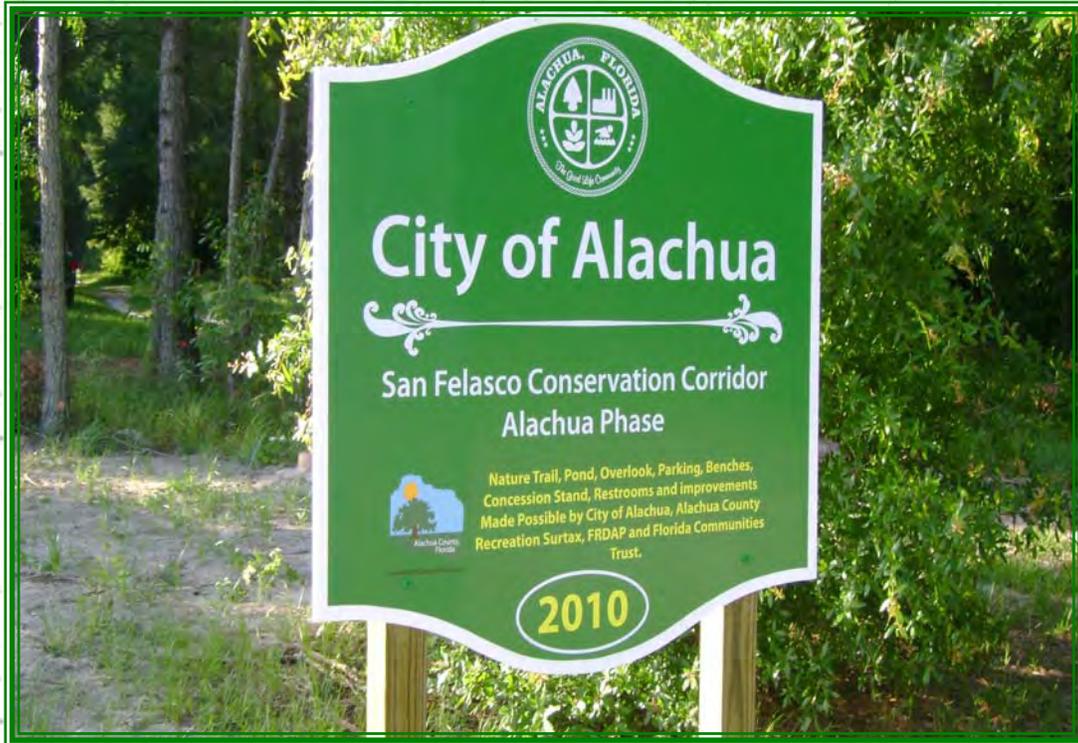
## DEPUTY CITY CLERK

**Mission of Department:**

The Office of the Deputy City Clerk collects, manages and disseminates information produced and used by the City. The Office maintains and archives the official records of City business. It is charged with preparing and managing the agenda for City Commission meetings, and is responsible for running City elections in concert with the Supervisor of Elections.

EXPENDITURES	FY 08 Actual	FY 09 Actual	FY 10 Approved	FY 11 Approved
Personal Services	111,428	122,518	121,355	113,520
Operating Expenditures	30,194	28,697	54,829	41,984
Capital Outlay	0	0	0	0
Grants & Aids	0	0	0	0
<b>Grand Total</b>	<b>141,622</b>	<b>151,215</b>	<b>176,184</b>	<b>155,504</b>

FUNDING SOURCES	FY 08 Actual	FY 09 Actual	FY 10 Approved	FY 11 Approved
General Fund	141,622	151,215	176,184	155,504
<b>Grand Total</b>	<b>141,622</b>	<b>151,215</b>	<b>176,184</b>	<b>155,504</b>

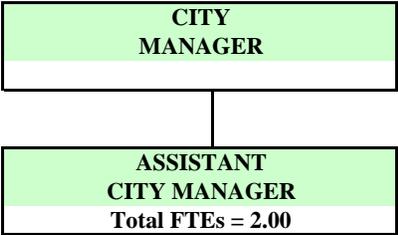


# GRANTS & CONTRACTS

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# GRANTS AND CONTRACTS

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## GRANTS AND CONTRACTS

**Mission of Department:**

The mission of the Grants and Contracts department is to secure and administer grants, agreements, and contracts to achieve the maximum utilization of resources available to the organization.

EXPENDITURES	FY 08 Actual	FY 09 Actual	FY 10 Approved	FY 11 Approved
<u>Office of Grants and Contracts</u>				
Personal Services	142,121	176,083	182,488	189,213
Operating Expenditures	9,631	19,756	9,175	9,175
Capital Outlay	1,075	1,230	0	0
Totals	152,827	197,069	191,663	198,388
<u>DCA Hazard Mitigation</u>				
Operating Expenditures	0	5,033	9,376	0
Capital Outlay	54,650	6,300	561,446	0
	54,650	11,333	570,822	0
<b>Grand Total</b>	<b>208,128</b>	<b>208,402</b>	<b>762,485</b>	<b>198,388</b>

FUNDING SOURCES	FY 08 Actual	FY 09 Actual	FY 10 Approved	FY 11 Approved
General Fund	152,827	197,069	191,663	198,388
Special Revenue	55,301	11,333	570,822	0
Capital Projects	0	0	0	0
<b>Grand Total</b>	<b>208,128</b>	<b>208,402</b>	<b>762,485</b>	<b>198,388</b>

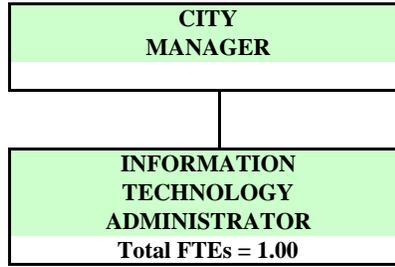


# INFORMATION TECHNOLOGY

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## INFORMATION TECHNOLOGY

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## INFORMATION TECHNOLOGY

**Mission of Department:**

To provide support services to City government for computer hardware, software, networks, and telecommunications using current technology.

EXPENDITURES	FY 08 Actual	FY 09 Actual	FY 10 Approved	FY 11 Approved
<u>Information Technology</u>				
Personal Services	82,957	96,404	96,984	99,403
Operating Expenditures	75,000	75,743	48,801	47,610
Capital Outlay	1,543	4,016	0	0
Totals	159,500	176,163	145,785	147,013
<b>Grand Total</b>	<b>159,500</b>	<b>176,163</b>	<b>145,785</b>	<b>147,013</b>

FUNDING SOURCES	FY 08 Actual	FY 09 Actual	FY 10 Approved	FY 11 Approved
General Fund	159,500	176,163	145,785	147,013
<b>Grand Total</b>	<b>159,500</b>	<b>176,163</b>	<b>145,785</b>	<b>147,013</b>

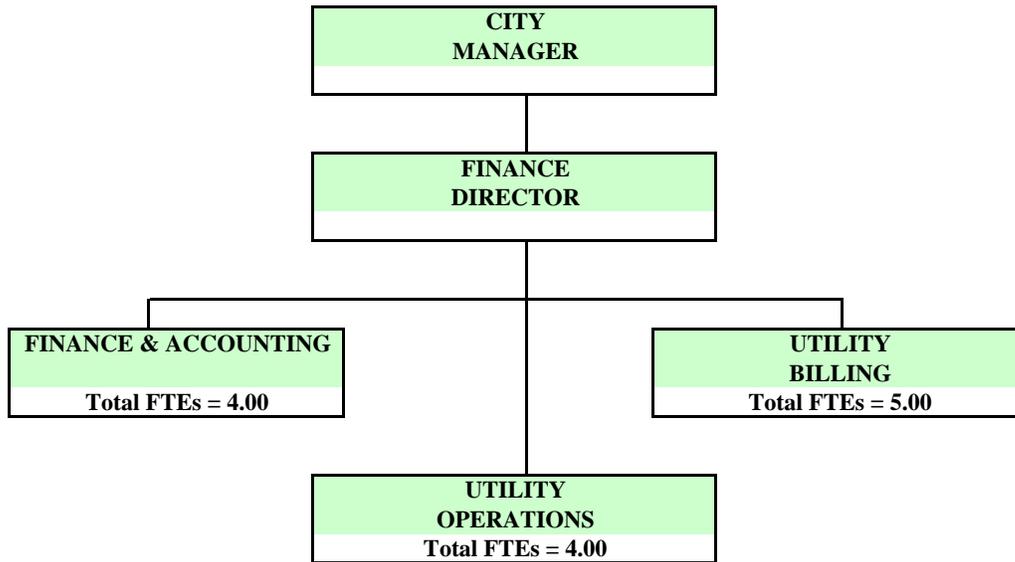


# FINANCE

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# FINANCE

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## FINANCE

**Mission of Department:**

To safeguard the City's financial assets and ensure maximum utilization of revenues; provide financial information and projections to support the needs of the City Commission, City staff, and the citizens of Alachua.

EXPENDITURES	FY 08 Actual	FY 09 Actual	FY 10 Approved	FY 11 Approved
<b><u>Finance and Accounting</u></b>				
Personal Services	\$321,819	\$318,236	\$295,900	\$322,113
Operating Expenditures	63,139	55,145	78,653	64,653
Capital Outlay	0	0	0	0
Non-Operating	0	0	0	0
Totals	384,958	373,381	374,553	386,766
<b><u>Utility Billing</u></b>				
Personal Services	164,385	187,546	209,698	208,887
Operating Expenditures	120,536	102,817	141,067	138,328
Capital Outlay	0	0	0	0
Non-Operating	0	0	34,258	0
Totals	284,921	290,363	385,023	347,215
<b><u>Utility Operations</u></b>				
Personal Services	0	0	201,918	201,357
Operating Expenditures	0	0	26,932	22,932
Capital Outlay	0	0	31,748	4,000
Non-Operating	0	0	0	0
Totals	0	0	260,598	228,289
<b>Grand Total</b>	<b>669,879</b>	<b>663,744</b>	<b>1,020,174</b>	<b>962,270</b>

FUNDING SOURCES	FY 08 Actual	FY 09 Actual	FY 10 Approved	FY 11 Approved
General Fund	384,958	373,381	635,151	386,766
Internal Service Fund	284,921	290,363	385,023	575,504
<b>Grand Total</b>	<b>669,879</b>	<b>663,744</b>	<b>1,020,174</b>	<b>962,270</b>

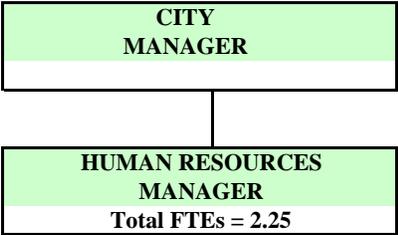


# HUMAN RESOURCES

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# HUMAN RESOURCES

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## HUMAN RESOURCES

**Mission of Department:**

To attract, recruit, and retain highly qualified and diverse employees by offering exceptional benefits, equitable and competitive compensation, and a challenging work environment. To support the success of the employees, we will continually provide professional leadership and encourage training and educational opportunities to increase job satisfaction and performance and promote careers with the City.

EXPENDITURES	FY 08 Actual	FY 09 Actual	FY 10 Approved	FY 11 Approved
Personal Services	222,214	282,023	265,803	120,011
Operating Expenditures	47,239	40,012	68,474	38,748
Capital Outlay	0	0	0	10,304
<b>Grand Total</b>	<b>269,453</b>	<b>322,035</b>	<b>334,277</b>	<b>169,063</b>

FUNDING SOURCES	FY 08 Actual	FY 09 Actual	FY 10 Approved	FY 11 Approved
General Fund	269,453	322,035	334,277	169,063
<b>Grand Total</b>	<b>269,453</b>	<b>322,035</b>	<b>334,277</b>	<b>169,063</b>

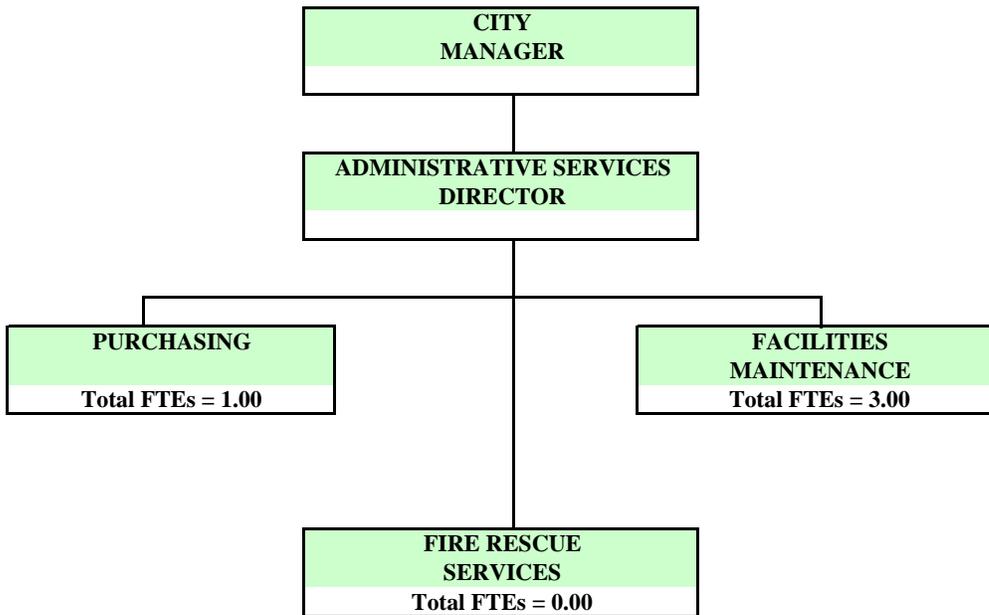


# ADMINISTRATIVE SERVICES

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## ADMINISTRATIVE SERVICES

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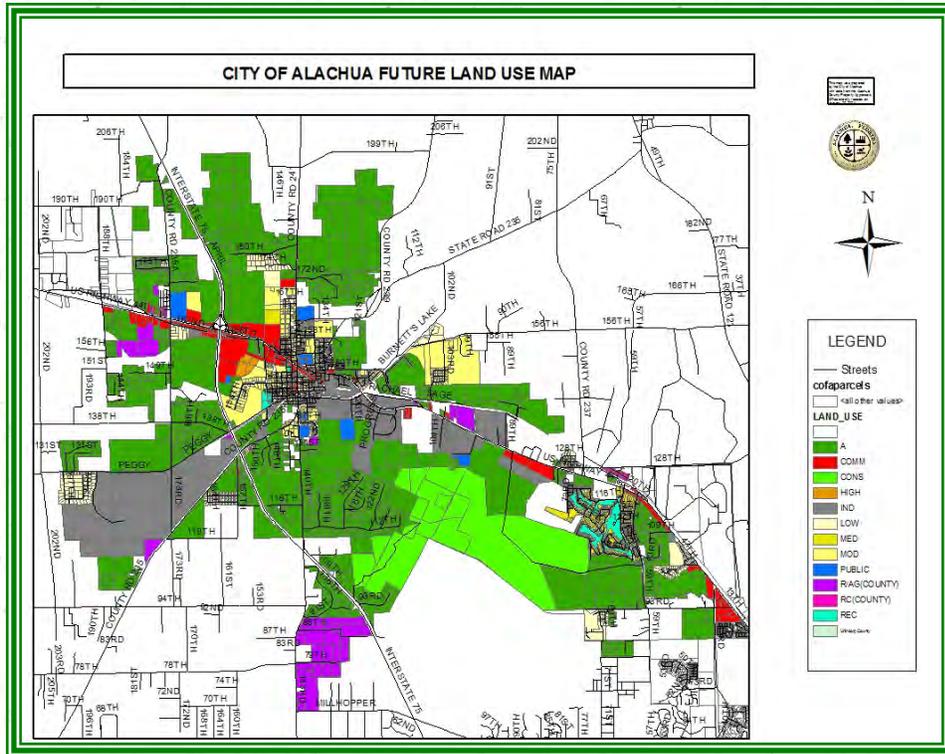
## ADMINISTRATIVE SERVICES

**Mission of Department:**

The Administrative Services Department provides support to City government in the areas of Purchasing, Facilities Maintenance, Fire Rescue, Special Project administration, and certain areas of Risk Management.

EXPENDITURES	FY 08 Actual	FY 09 Actual	FY 10 Approved	FY 11 Approved
<b><u>Administration/Purchasing</u></b>				
Personal Services	\$89,996	\$98,460	\$98,333	\$99,465
Operating Expenditures	12,397	8,873	15,685	10,685
Capital Outlay	0	0	0	0
Non-Operating	0	0	0	0
Totals	102,393	107,333	114,018	110,150
<b><u>Warehouse Operations</u></b>				
Personal Services	55,300	56,754	0	0
Operating Expenditures	11,712	10,000	0	0
Capital Outlay	0	0	0	0
Non-Operating	0	0	0	0
Totals	67,012	66,754	0	0
<b><u>Facilities Maintenance</u></b>				
Personal Services	111,812	119,878	119,554	116,101
Operating Expenditures	85,469	104,644	123,072	127,844
Capital Outlay	0	0	0	0
Non-Operating	32	0	0	0
Totals	197,313	224,522	242,626	243,945
<b><u>Fire Rescue Services</u></b>				
Personal Services	0	0	0	0
Operating Expenditures	528,465	547,576	683,250	488,115
Capital Outlay	0	0	0	0
Non-Operating	0	0	0	0
Totals	528,465	547,576	683,250	488,115
<b>Grand Total</b>	<b>895,183</b>	<b>946,185</b>	<b>1,039,894</b>	<b>842,210</b>

FUNDING SOURCES	FY 08 Actual	FY 09 Actual	FY 10 Approved	FY 11 Approved
General Fund	895,183	946,185	1,039,894	842,210
<b>Grand Total</b>	<b>895,183</b>	<b>946,185</b>	<b>1,039,894</b>	<b>842,210</b>

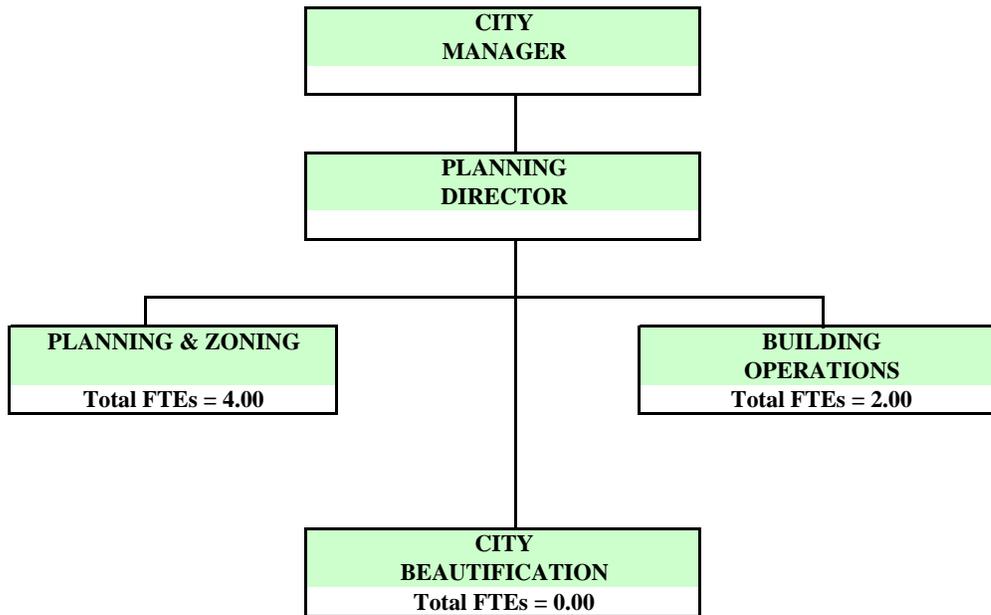


# PLANNING & COMMUNITY DEVELOPMENT

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## PLANNING & COMMUNITY DEVELOPMENT

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## PLANNING AND COMMUNITY DEVELOPMENT

**Mission of Department:**

To provide a sense of place, pride in the community, and economic prosperity to the citizens of Alachua through an enhanced planning and regulatory effort that achieve a balance between a high-quality built environment and a high-quality natural environment.

EXPENDITURES	FY 08 Actual	FY 09 Actual	FY 10 Approved	FY 11 Approved
<b><u>Planning and Zoning</u></b>				
Personal Services	225,526	253,722	257,819	267,418
Operating Expenditures	175,214	93,474	260,149	251,795
Capital Outlay	1,838	0	0	0
Grants & Aids	0	0	0	0
Totals	402,578	347,196	517,968	519,213
<b><u>Building</u></b>				
Personal Services	134,810	109,641	132,053	132,104
Operating Expenditures	14,729	19,813	28,408	25,138
Capital Outlay	35,000	17,361	4,639	0
Non operating	0	0	6,738	0
Totals	184,539	146,815	171,838	157,242
<b><u>Codes Enforcement</u></b>				
Personal Services	86,268	89,945	92,481	0
Operating Expenditures	13,648	21,427	31,950	0
Capital Outlay	0	0	0	0
Non operating	0	0	0	0
Totals	99,916	111,372	124,431	0
<b><u>City Beautification Board</u></b>				
Operating Expenditures	9,295	12,375	12,000	16,000
Totals	9,295	12,375	12,000	16,000
<b><u>Beautification Board Donations</u></b>				
Operating Expenditures	0	0	2,334	2,311
Totals	0	0	2,334	2,311
<b><u>Tree Bank</u></b>				
Operating Expenditures	0	0	5,000	4,955
Capital Outlay	0	0	0	0
Totals	0	0	5,000	4,955
<b>Grand Total</b>	<b>696,328</b>	<b>617,758</b>	<b>833,571</b>	<b>699,721</b>

FUNDING SOURCES	FY 08 Actual	FY 09 Actual	FY 10 Approved	FY 11 Approved
General Fund	696,328	617,758	654,399	535,213
Special Revenue	0	0	179,172	164,508
<b>Grand Total</b>	<b>696,328</b>	<b>617,758</b>	<b>833,571</b>	<b>699,721</b>

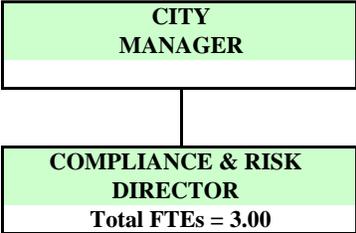


# COMPLIANCE AND RISK MANAGEMENT

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# COMPLIANCE & RISK MANAGEMENT

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## COMPLIANCE AND RISK MANAGEMENT

**Mission of Department:**

The Office of Compliance is charged with the responsibility of enforcing the City of Alachua Code of Ordinances. The Office also administers the Local Business Tax and enforces its provisions. The primary responsibility of the Office of Risk Management is to protect the public and employees from personal injury or damage to property from any foreseeable cause.

EXPENDITURES	FY 08 Actual	FY 09 Actual	FY 10 Approved	FY 11 Approved
Personal Services	0	0	0	197,074
Operating Expenditures	0	0	0	26,023
Capital Outlay	0	0	0	0
Grants & Aids	0	0	0	0
<b>Grand Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>223,097</b>

FUNDING SOURCES	FY 08 Actual	FY 09 Actual	FY 10 Approved	FY 11 Approved
General Fund	0	0	0	223,097
<b>Grand Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>223,097</b>

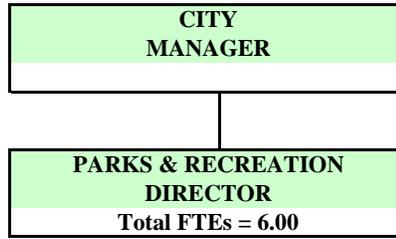


# RECREATION AND PARKS

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## RECREATION AND PARKS

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## RECREATION AND PARKS

**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 08 Actual	FY 09 Actual	FY 10 Approved	FY 11 Approved
<b><u>Recreation and Parks</u></b>				
Personal Services	355,463	364,511	350,231	356,929
Operating Expenditures	296,035	251,724	344,120	267,234
Capital Outlay	52,253	10,575	26,500	10,374
Non-Operating	76,300	0	199,000	0
Totals	780,051	626,810	919,851	634,537
<b><u>Recreation Donations</u></b>				
Operating Expenditures	8,375	20,199	8,811	3,563
Capital Outlay	0	0	0	12,850
Totals	8,375	20,199	8,811	16,413
<b><u>FRDAP 06-Rec Ctr Improvements</u></b>				
Operating Expenditures	2,806	0	0	0
Capital Outlay	131,066	0	0	0
Totals	133,872	0	0	0
<b><u>San Felasco Conservation Corridor</u></b>				
Operating Expenditures	1,631	0	0	25,803
Capital Outlay	0	9,880	400,500	185,000
Totals	1,631	9,880	400,500	210,803
<b><u>FRDAP 07-Spraypark/Skatepark</u></b>				
Operating Expenditures	2,239	1,019	0	0
Capital Outlay	294,247	1,700	0	0
Totals	296,486	2,719	0	0
<b><u>Recreation Surtax</u></b>				
Capital Outlay	0	0	297,688	360,196
Non-Operating	0	37,500	331,836	185,000
Totals	0	37,500	629,524	545,196

## RECREATION AND PARKS

<b><u>World Series</u></b>				
Capital Outlay	0	0	334,000	0
Non-Operating	0	0	0	0
Totals	0	0	334,000	0
<b>Grand Total</b>	<b>1,220,415</b>	<b>697,108</b>	<b>2,292,686</b>	<b>1,406,949</b>

FUNDING SOURCES	FY 08 Actual	FY 09 Actual	FY 10 Approved	FY 11 Approved
General Fund	780,051	626,810	919,851	634,537
Special Revenue	8,375	20,199	8,811	16,413
Capital Project	431,989	50,099	1,364,024	755,999
<b>Grand Total</b>	<b>1,220,415</b>	<b>697,108</b>	<b>2,292,686</b>	<b>1,406,949</b>

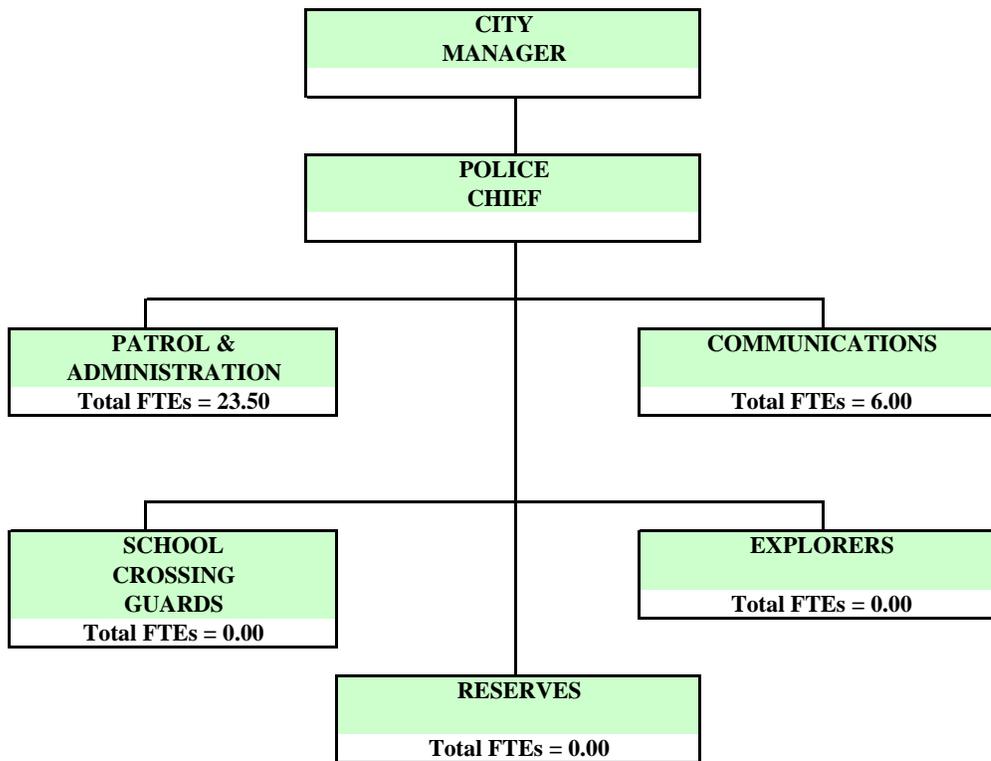


# ALACHUA POLICE DEPARTMENT

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# ALACHUA POLICE DEPARTMENT

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# ALACHUA POLICE DEPARTMENT

**Mission of Department:**

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

EXPENDITURES	FY 08 Actual	FY 09 Actual	FY 10 Approved	FY 11 Approved
<b><u>Patrol &amp; Administration</u></b>				
Personal Services	1,527,841	1,534,419	1,572,474	1,665,896
Operating Expenditures	317,987	253,074	324,497	312,111
Capital Outlay	16,000	34,975	100,355	30,000
Non-Operating	2,524	0	0	0
Totals	1,864,352	1,822,468	1,997,326	2,008,007
<b><u>Communications</u></b>				
Personal Services	187,254	204,613	270,803	259,698
Operating Expenditures	0	0	7,935	7,935
Totals	187,254	204,613	278,738	267,633
<b><u>School Crossing Guard</u></b>				
Personal Services	25,409	18,632	33,327	33,152
Operating Expenditures	0	0	400	400
Totals	25,409	18,632	33,727	33,552
<b><u>DOT Traffic Enforcement Grant</u></b>				
Non-Operating	2,962	0	0	0
Totals	2,962	0	0	0
<b><u>LLEB 2009 Grant</u></b>				
Operating Expenditures	0	1,381	0	0
Capital Outlay	0	0	0	0
Totals	0	1,381	0	0
<b><u>Explorer Program-GF</u></b>				
Operating Expenditures	1,327	3,078	0	0
Totals	1,327	3,078	0	0
<b><u>Explorer Post 537</u></b>				
Personal Services	0	0	0	0
Operating Expenditures	0	720	1,957	3,832
Capital Outlay	0	0	0	0
Totals	0	720	1,957	3,832
<b><u>Edward Byrne Grant</u></b>				
Personal Services	0	0	0	0
Operating Expenditures	0	0	0	0
Capital Outlay	0	0	125,000	0
Totals	0	0	125,000	0

**ALACHUA POLICE DEPARTMENT**

<b><u>APD Donations</u></b>				
Operating Expenditures	0	0	2,686	42,639
Capital Outlay	0	0	0	0
Totals	0	0	2,686	42,639
<b><u>Recovery Act Edward Byrne Grant</u></b>				
Operating Expenditures	0	0	0	0
Capital Outlay	0	0	28,747	0
Totals	0	0	28,747	0
<b><u>FDLE LLEBG 08</u></b>				
Operating Expenditures	5,656	0	0	0
Capital Outlay	0	0	0	0
Totals	5,656	0	0	0
<b><u>Reserve Program</u></b>				
Operating Expenditures	5,093	0	10,000	10,000
Capital Outlay	0	0	0	0
Totals	5,093	0	10,000	10,000
<b><u>Additional Court Costs</u></b>				
Operating Expenditures	0	153	10,673	10,673
Capital Outlay	0	0	0	0
Totals	0	153	10,673	10,673
<b>Grand Total</b>	<b>2,092,053</b>	<b>2,051,045</b>	<b>2,488,854</b>	<b>2,376,336</b>

<b>FUNDING SOURCES</b>	<b>FY 08 Actual</b>	<b>FY 09 Actual</b>	<b>FY 10 Approved</b>	<b>FY 11 Approved</b>
General Fund	2,083,435	2,048,791	2,319,791	2,319,192
Special Revenue	8,618	2,254	169,063	57,144
<b>Grand Total</b>	<b>2,092,053</b>	<b>2,051,045</b>	<b>2,488,854</b>	<b>2,376,336</b>

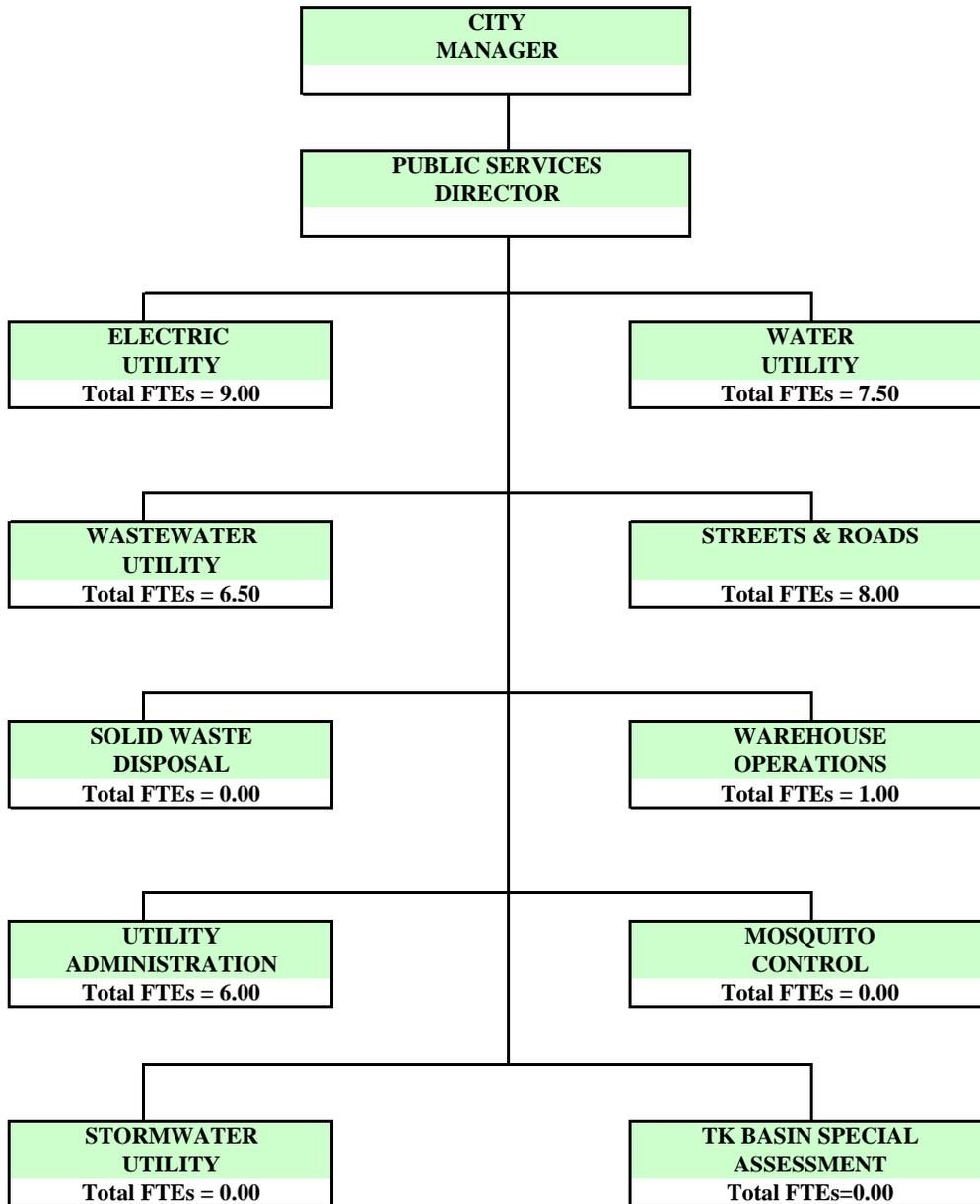


# PUBLIC SERVICES

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# PUBLIC SERVICES

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## PUBLIC SERVICES

**Mission of Department:**

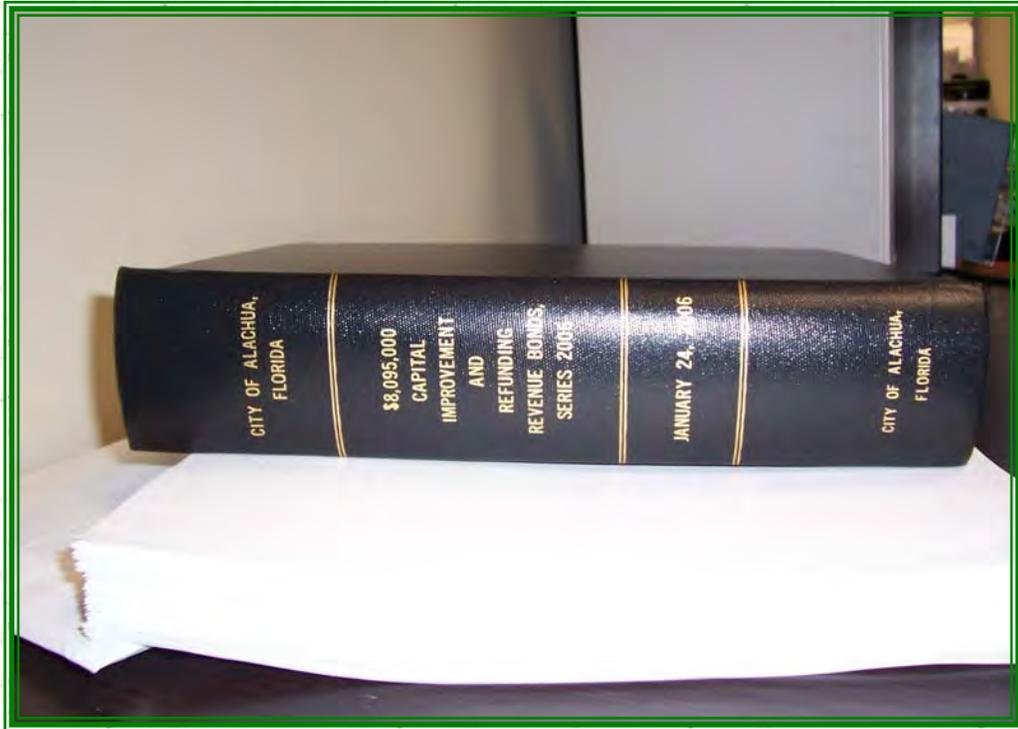
We provide stewardship of assigned city-owned infrastructure and equipment, and work with the community to support growth that balances environmental, social and community development needs.

EXPENDITURES	FY 08 Actual	FY 09 Actual	FY 10 Approved	FY 11 Approved
<b><u>Electric Utility</u></b>				
Personal Services	\$627,120	\$668,672	\$645,114	\$667,977
Operating Expenditures	1,343,567	1,282,798	431,661	424,885
Capital Outlay	0	0	627,000	541,988
Purchased Power Costs	10,389,869	9,603,010	10,219,183	10,334,653
Debt Service	238,365	232,121	679,642	777,553
Non-Operating	2,033,966	2,035,012	2,491,355	2,283,516
Totals	14,632,887	13,821,613	15,093,955	15,030,572
<b><u>Water Utility</u></b>				
Personal Services	319,194	327,989	353,573	394,625
Operating Expenditures	867,033	821,424	376,909	379,633
Capital Outlay	0	0	83,500	153,900
Debt Service	85,877	78,712	210,609	236,833
Non-Operating	692	1,018	311,552	307,151
Totals	1,272,796	1,229,143	1,336,143	1,472,142
<b><u>Waste Water Utility</u></b>				
Personal Services	440,937	469,453	463,030	447,161
Operating Expenditures	1,141,469	1,141,282	578,287	597,114
Capital Outlay	0	0	102,500	200,000
Debt Service	108,539	98,909	252,974	333,144
Non-Operating	686,360	73,327	382,694	397,826
Totals	2,377,305	1,782,971	1,779,485	1,975,245
<b><u>Public Works</u></b>				
Personal Services	278,707	289,897	312,072	314,663
Operating Expenditures	185,526	174,307	208,805	202,245
Capital Outlay	33,168	17,811	32,190	152,000
Debt Service				
Non-Operating	1,493	0	0	0
Totals	498,894	482,015	553,067	668,908
<b><u>Solid Waste Disposal</u></b>				
Operating Expenditures	480,743	643,018	735,383	777,474
Non-Operating	0	0	0	0
Totals	480,743	643,018	735,383	777,474

**PUBLIC SERVICES**

<b><u>Utility Operations</u></b>				
Personal Services	207,525	214,762	0	0
Operating Expenditures	51,208	46,415	0	0
Capital Outlay	0	0	0	0
Non-Operating	39			
Totals	258,772	261,177	0	0
<b><u>Utility Administration</u></b>				
Personal Services	400,043	416,602	419,238	411,581
Operating Expenditures	68,194	54,352	127,744	113,533
Capital Outlay				7,391
Non-Operating	126	0	87,500	0
Totals	468,363	470,954	634,482	532,505
<b><u>Mosquito Control</u></b>				
Personal Services	5,669	3,930	6,111	6,111
Operating Expenditures	40,074	40,770	26,639	26,639
Capital Outlay	0	0	17,000	0
Non-Operating	221	289	25,309	25,309
Totals	45,964	44,989	75,059	58,059
<b><u>Warehouse Operations</u></b>				
Personal Services	0	0	52,598	52,983
Operating Expenditures	0	0	16,000	15,500
Capital Outlay	0	0	0	0
Non-Operating	0	0	0	0
Totals	0	0	68,598	68,483
<b><u>CATS</u></b>				
Operating Expenditures	139,583	13,453	40,000	0
Capital Outlay	0	0	0	0
Totals	139,583	13,453	40,000	0
<b><u>TK Basin Special Assessment</u></b>				
Operating Expenditures	0	0	0	11,000
Capital Outlay	0	0	0	0
Totals	0	0	0	11,000
<b><u>WW Escrow Account</u></b>				
Operating Expenditures	1,370	0	2,000	0
Non-Operating	0	0	0	0
Totals	1,370	0	2,000	0
<b>Grand Total</b>	<b>20,176,677</b>	<b>18,749,333</b>	<b>20,318,172</b>	<b>20,594,388</b>

<b>FUNDING SOURCES</b>	<b>FY 08 Actual</b>	<b>FY 09 Actual</b>	<b>FY 10 Approved</b>	<b>FY 11 Approved</b>
General Fund	979,637	1,125,033	1,288,450	1,446,382
Special Revenue Fund	139,583	13,453	40,000	11,000
Enterprise Fund	18,328,952	16,878,716	18,284,642	18,536,018
Internal Service Fund	727,135	732,131	703,080	600,988
Trust & Agency Fund	1,370	0	2,000	0
<b>Grand Total</b>	<b>20,176,677</b>	<b>18,749,333</b>	<b>20,318,172</b>	<b>20,594,388</b>



# DEBT SERVICE

## 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 debt-service. This budget is administered by the Finance Department.

EXPENDITURES	FY 08 Actual	FY 09 Actual	FY 10 Approved	FY 11 Approved
<u>Debt Service-Long Term</u>				
Debt Service	641,895	637,653	634,050	630,088
Non-Operating	0	0	0	0
Totals	641,895	637,653	634,050	630,088
<b>Grand Total</b>	<b>641,895</b>	<b>637,653</b>	<b>634,050</b>	<b>630,088</b>

FUNDING SOURCES	FY 08 Actual	FY 09 Actual	FY 10 Approved	FY 11 Approved
Debt Service	641,895	637,653	634,050	630,088
<b>Grand Total</b>	<b>641,895</b>	<b>637,653</b>	<b>634,050</b>	<b>630,088</b>

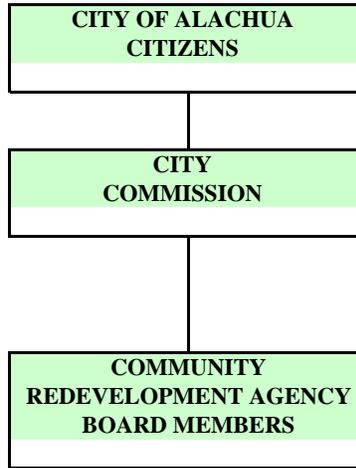


# COMMUNITY REDEVELOPMENT AGENCY

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# COMMUNITY REDEVELOPMENT AGENCY

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## COMMUNITY REDEVELOPMENT AGENCY

**Mission of Department:**

The Community Redevelopment Agency is a public body created by the City Commission following Florida Statutes guidelines. The CRA creates a redevelopment plan that will identify specifically any publicly funded capital projects to be undertaken within the community redevelopment area. It is funded through tax increment financing from the City of Alachua and the Alachua County Board of County Commissioners.

EXPENDITURES	FY 08 Actual	FY 09 Actual	FY 10 Approved	FY 11 Approved
<b><u>Downtown CRA</u></b>				
Personal Services	23,253	32,333	39,895	40,368
Operating Expenditures	90,297	108,408	238,590	202,170
Capital Outlay	125,505	135,201	952,245	1,443,290
Debt Service	42,084	42,084	42,086	28,599
Non Operating Expenditures	1,789	3,323	131,087	50,000
Totals	282,928	321,349	1,403,903	1,764,427
<b>Grand Total</b>	<b>282,928</b>	<b>321,349</b>	<b>1,403,903</b>	<b>1,764,427</b>

FUNDING SOURCES	FY 08 Actual	FY 09 Actual	FY 10 Approved	FY 11 Approved
Special Revenue	282,928	321,349	1,403,903	1,764,427
<b>Grand Total</b>	<b>282,928</b>	<b>321,349</b>	<b>1,403,903</b>	<b>1,764,427</b>



# CAPITAL PROJECTS

## CAPITAL PROJECTS

**Mission of Department:**

These projects include specific facility projects, park improvements, housing rehabilitation and other various projects.

EXPENDITURES	FY 08 Actual	FY 09 Actual	FY 10 Approved	FY 11 Approved
<b><u>CP-Donations Community Ctr</u></b>				
Operating Expenditures	5,764	598	4,348	4,946
Capital Outlay	0	0	0	0
Totals	5,764	598	4,348	4,946
<b><u>CP-WWTF Expansion</u></b>				
Operating Expenditures	73,967	0	0	0
Capital Outlay	798,155	0	12,500,000	6,329,565
Totals	872,122	0	12,500,000	6,329,565
<b><u>CP-ATM Project</u></b>				
Operating Expenditures	31,412	2,618	8,233	0
Capital Outlay	288,814	0	0	0
Totals	320,226	2,618	8,233	0
<b>Grand Total</b>	<b>1,198,112</b>	<b>3,216</b>	<b>12,512,581</b>	<b>6,334,511</b>

FUNDING SOURCES	FY 08 Actual	FY 09 Actual	FY 10 Approved	FY 11 Approved
Special Revenue	5,764	598	4,348	4,946
Debt Service	0	0	0	0
Capital Project Funds	1,192,348	2,618	12,508,233	6,329,565
<b>Grand Total</b>	<b>1,198,112</b>	<b>3,216</b>	<b>12,512,581</b>	<b>6,334,511</b>



# SPECIAL EXPENSE

## 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 Department.

EXPENDITURES	FY 08 Actual	FY 09 Actual	FY 10 Approved	FY 11 Approved
<b><u>Special Expense-General Gov't</u></b>				
Personal Services	8,466	5,609	5,000	5,000
Operating Expenditures	63,130	77,276	43,164	43,164
Capital Outlay	0	0	0	0
Debt Service	0	0	0	208,547
Grants and Aids	0	0	0	0
Non-Operating Expenditures	579,018	817,752	1,118,091	962,793
Totals	650,614	900,637	1,166,255	1,219,504
<b><u>Special Expense-Contribution to Fund Balance</u></b>				
Personal Services	0	0	0	0
Operating Expenditures	0	0	0	0
Capital Outlay	0	0	0	0
Grants and Aids	0	0	0	0
Non-Operating Expenditures	0	0	200,000	200,000
Totals	0	0	200,000	200,000
<b>Grand Total</b>	<b>650,614</b>	<b>900,637</b>	<b>1,366,255</b>	<b>1,419,504</b>

FUNDING SOURCES	FY 08 Actual	FY 09 Actual	FY 10 Approved	FY 11 Approved
General Fund	650,614	900,637	1,366,255	1,419,504
Special Revenue	0	0	0	0
<b>Grand Total</b>	<b>650,614</b>	<b>900,637</b>	<b>1,366,255</b>	<b>1,419,504</b>



# SECTION 4 CAPITAL IMPROVEMENT PROGRAM

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## CAPITAL IMPROVEMENT PROGRAM OVERVIEW

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This Capital Improvement Program (CIP) provides for the acquisition, reconstruction, initial fixtures and equipment of facilities and any related costs for land acquisitions, land improvements, design, and engineering. Examples of capital projects include: construction of new facilities, expansion of existing facilities,

rehabilitation of roads, construction of sidewalks, and beautification of parks. The summary is organized by activity and by type of project. Within each subsection there is a summary of funding sources and additional cost associated with the project

FY 2011 - 2015 APPROVED CAPITAL IMPROVEMENT PROGRAM

**CITY FACILITIES**

PROJECT	10/11	11/12	FUNDING SOURCE	12/13	13/14	14/15	TOTAL
Public Services Operations Center & Warehouse	0	75,000	Loan/Utility Revenue/General Fund	525,000	525,000	0	1,125,000
Fiber Optic Loop	0	0	Utility Revenue	50,000	50,000	50,000	150,000
Radio Communications System (Yr 1:25 radios, Yr 2: 15 radios)	0	52,500	Grant Utility Revenue	0	0	0	52,500
Automatic Meter Reading System Implementation Project-Evaluation	0	0	Utility Revenue	0	0	0	0
Automatic Meter Reading System Implementation Project	0	100,000	Utility Revenue	100,000	100,000	100,000	400,000
Commission Chambers Media Streaming Project	0	45,000	General Fund	0	0	0	45,000
<b>SUBTOTAL</b>	<b>0</b>	<b>272,500</b>		<b>675,000</b>	<b>675,000</b>	<b>150,000</b>	<b>1,772,500</b>

**COMMUNITY DEVELOPMENT**

PROJECT	10/11	11/12	FUNDING SOURCE	12/13	13/14	14/15	TOTAL
Affordable Housing for Seniors and Families in the City of Alachua	500,000	500,000	Grants/Developers/Land/Infrastructure/contributions	0	0	0	1,000,000
<b>SUBTOTAL</b>	<b>500,000</b>	<b>500,000</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>

**PUBLIC SAFETY**

PROJECT	10/11	11/12	FUNDING SOURCE	12/13	13/14	14/15	TOTAL
New Fire Station	0	0	Grants	1,000,000	0	0	1,000,000
Renovation of Station 21 Living Quarters	0	133,290	General Fund	0	0	0	133,290
New patrol vehicles for APD (2 per year beginning 2011)	30,000	60,000	General Fund	60,000	60,000	60,000	270,000
<b>SUBTOTAL</b>	<b>30,000</b>	<b>193,290</b>		<b>1,060,000</b>	<b>60,000</b>	<b>60,000</b>	<b>1,403,290</b>

**ELECTRIC**

<b>PROJECT</b>	<b>10/11</b>	<b>11/12</b>	<b>FUNDING SOURCE</b>	<b>12/13</b>	<b>13/14</b>	<b>14/15</b>	<b>TOTAL</b>
<b><u>SUBSTATION IMPROVEMENT PROJECTS</u></b>							
New Electric Substation-Expansion of existing	125,000	0	Electric Utility Revenue/Loan	800,000	0	0	925,000
Electric substation transformer-20 MVA	0	900,000	Electric Utility Revenue/Loan	0	0	0	900,000
New Circuit Breaker 1134 & Associated Controls	0	0	Electric Utility Revenue	0	0	0	0
New High Voltage Circuit Switches (1110 & 1111)	0	175,000	Electric Utility Revenue	0	0	0	175,000
New Low Voltage Circuit Switches (1192 & 1193)	0	125,000	Electric Utility Revenue	0	0	0	125,000
New Low Side Tie Breaker Switch (1136)	25,000	0	Electric Utility Revenue	0	0	0	25,000
Substation Security System	17,500	0	Electric Utility Revenue	0	0	0	17,500
<b><u>SUBSTATION REMOVAL &amp; REPLACEMENT PROJECTS</u></b>							
Replace Under-frequency Relays	26,500	0	Electric Utility Revenue	0	0	0	26,500
Replace Substation Backup Battery System	0	21,000	Electric Utility Revenue	0	0	0	21,000
<b><u>OVERHEAD DISTRIBUTION IMPROVEMENT PROJECTS</u></b>							
336 Feeder/Lighting to I-75	0	0	Electric Utility Revenue	0	0	0	0
Alachua Highlands backfeed (2600lf)	0	0	Electric Utility Revenue	0	0	82,000	82,000
Burnetts Lake OH Feeder	0	0	Electric Utility Revenue	0	0	80,000	80,000
Feeder Regulator/Capacitor Enhancements	0	40,000	Electric Utility Revenue	40,000	40,000	40,000	160,000
<b><u>UNDERGROUND DISTRIBUTION IMPROVEMENT PROJECTS</u></b>							
Switchgear installation/radial feed elimination	36,000	36,000	Electric Utility Revenue	36,000	36,000	36,000	180,000
Progress Corp Park UG Feeder Enhancements	100,000	0	Electric Utility Revenue	0	0	0	100,000
<b><u>OVERHEAD DISTRIBUTION REMOVAL &amp; REPLACEMENT PROJECTS</u></b>							
US 441 Corridor Electric Feeder R & R	0	150,000	Electric Utility Revenue	150,000	0	0	300,000
Major Circuit R & R (3.5% annually)	10,000	10,000	Electric Utility Revenue	10,000	10,000	10,000	50,000
Minor Circuit R & R (3.5% annually)	10,000	10,000	Electric Utility Revenue	10,000	10,000	10,000	50,000
SR 235 Corridor Electric Feeder R & R	0	0	Electric Utility Revenue	0	75,000	75,000	150,000
Wood Pole Replacement on US 441 Corridor	0	20,000	Electric Utility Revenue	20,000	20,000	20,000	80,000
<b><u>UNDERGROUND DISTRIBUTION REMOVAL &amp; REPLACEMENT PROJECTS</u></b>							
Turkey Creek	37,500	37,500	Electric Utility Revenue	37,500	37,500	37,500	187,500
Other UG subdivisions (Woodland Oaks, Bahia Country, etc.)	37,500	37,500	Electric Utility Revenue	37,500	37,500	37,500	187,500
<b><u>STREET LIGHT INSTALLATION PROJECTS</u></b>							
Neighborhood street lighting	8,000	8,000	Electric Utility Revenue	8,000	8,000	8,000	40,000
Lighting: SR 235 from US 441 south to CR 241 (BP)	0	0	Electric Utility Revenue/FDOT	75,000	0	0	75,000
Lighting: US 441 from SR 235 east to Hunter Marine	0	0	Electric Utility Revenue/FDOT	0	75,000	0	75,000
Lighting: US 441 from Hunter Marine east to Progress Corporate Park	0	0	Electric Utility Revenue/FDOT	0	0	75,000	75,000
Lighting: US 441 from SR 235 west to I-75	0	75,000	Electric Utility Revenue/FDOT	0	0	0	75,000
Lighting: Progress Corporate Park	22,000	22,000	Electric Utility Revenue/FDOT	22,000	22,000	22,000	110,000
<b><u>MISCELLANEOUS PROJECTS</u></b>							
System Fusing upgrade	5,000	5,000	Electric Utility Revenue	5,000	5,000	5,000	25,000
System transformer upgrade	25,000	10,000	Electric Utility Revenue	10,000	10,000	10,000	65,000
Electric meter change out program (250 annually)	8,000	8,000	Electric Utility Revenue	8,000	8,000	8,000	40,000
Outage Management software w/IVR system	0	55,000	Electric Utility Revenue	27,500	0	0	82,500
<b>SUBTOTAL</b>	<b>493,000</b>	<b>1,745,000</b>		<b>1,296,500</b>	<b>394,000</b>	<b>556,000</b>	<b>4,484,500</b>

**WATER**

<b>PROJECT</b>	<b>10/11</b>	<b>11/12</b>	<b>FUNDING SOURCE</b>	<b>12/13</b>	<b>13/14</b>	<b>14/15</b>	<b>TOTAL</b>
<b><u>WTF IMPROVEMENT PROJECTS</u></b>							
Ground Storage Tank Well Construction	0	225,000	Water Utility Revenue	150,000	300,000	0	675,000
Western wellfield/water plant development	0	0	Water Utility Revenue/grant/development consortium	75,000	1,250,000	1,250,000	2,575,000
Facility security improvements (WTP, GST, elevated tanks)	10,000	5,000	Water Utility Revenue	5,000	5,000	0	25,000
Well water level monitoring system	5,000	0	Water Utility Revenue	0	0	0	5,000
GST Fire Suppression System Control R & R	48,500	0	Water Utility Revenue	0	0	0	48,500
WTP office expansion (office space, bathrooms, generator enclosure)	0	100,000	Water Utility Revenue	0	0	0	100,000
<b><u>WTF REMOVAL &amp; REPLACEMENT PROJECTS</u></b>							
Ground storage tank equipment storage facility	0	12,000	Water Utility Revenue	0	0	0	12,000
Turkey Creek WTP Restoration	6,000	50,000	Water Utility Revenue	0	0	0	56,000
<b><u>WATER DISTRIBUTION SYSTEM IMPROVEMENT PROJECTS</u></b>							
16" US 441 Corridor transmission main (1,500 lf annually)	0	97,500	Water Utility Revenue/grant/development consortium	97,500	97,500	97,500	390,000
Oaks at Hague water system	0	0	Assessment/grant	0	0	500,000	500,000
McGinley Industrial center water system @ Hague	0	0	Assessment/grant	0	0	0	0
12" CR 2054 (from I-75 to CR 235A) Water Main (2,500 lf annually)	0	125,000	Development Consortium/Water	125,000	0	0	250,000
Staghorn Water system	0	0	Assessment/grant	0	0	150,000	150,000
<b><u>WATER DISTRIBUTION SYSTEM REMOVAL &amp; REPLACEMENT PROJECTS</u></b>							
Downtown water main upgrade (increase diameter, loop system)	12,500	15,000	Water Utility Revenue	15,000	15,000	15,000	72,500
Fire Hydrant R & R	8,000	8,250	Water Utility Revenue	8,500	8,750	9,000	42,500
<b><u>MISCELLANEOUS PROJECTS</u></b>							
SCADA system improvements	10,000	10,000	Water Utility Revenue	0	0	0	20,000
Pressure monitoring stations	5,000	15,000	Water Utility Revenue	4,000	4,000	0	28,000
Water meter changeout program (250 meters annually)	8,000	10,000	Water Utility Revenue	10,000	10,000	10,000	48,000
Ground Storage Facility Lay-Down Yard Improvements	6,500	15,000	Water Utility Revenue	15,000	0	0	36,500
<b>SUBTOTAL</b>	<b>119,500</b>	<b>687,750</b>		<b>505,000</b>	<b>1,690,250</b>	<b>2,031,500</b>	<b>5,034,000</b>

**WASTEWATER**

<b>PROJECT</b>	<b>10/11</b>	<b>11/12</b>	<b>FUNDING SOURCE</b>	<b>12/13</b>	<b>13/14</b>	<b>14/15</b>	<b>TOTAL</b>
<b>WWTF IMPROVEMENT PROJECTS</b>							
RCW-5 MG Prestressed Storage Reservoir & HS Pumping Station	0	0	FDEP WW Grant/SRF Loan/WW Rev	0	0	0	0
WWTP Upgrade/Expansion	10,000,000	1,500,000	FDEP WW Grant/SRF Loan/WW Rev	0	0	0	11,500,000
<b>WWTF REMOVAL &amp; REPLACEMENT PROJECTS</b>							
Sprayfield sprayhead R & R (10 annually)	0	10,000	Wastewater Revenue	10,000	10,000	10,000	40,000
<b>LIFT STATION IMPROVEMENT PROJECTS</b>							
I-75/US 441 Activity center Master LS	0	0	Developer Consortium	0	0	0	0
Alachua Professional Park Activity Center LS	0	175,000	Developer	0	0	0	175,000
Brooke Point Activity Center LS	0	200,000	Developer	0	0	0	200,000
US 441 / NW 43rd street Activity Center LS	0	0	Developer Consortium	0	0	175,000	175,000
Master LS Auxiliary Generator Installation (3 per year)	0	50,000	Wastewater Revenue	50,000	50,000	50,000	200,000
<b>LIFT STATION REMOVAL &amp; REPLACEMENT PROJECTS</b>							
Lift station #1 upgrade	168,000	0	Wastewater Revenue/Developer	0	0	0	168,000
Lift station #2 Valve Vault Replacement	3,000	0	Wastewater Revenue/CDBG Grant	0	0	0	3,000
Lift Station pump replacement	10,000	15,000	Wastewater Revenue	15,000	15,000	15,000	70,000
Lift station control panel replacement (1 CP per year)	0	15,000	Wastewater Revenue	15,000	15,000	15,000	60,000
Lift station Scada System conversion (5 units per year, then 1)	0	5,000	Wastewater Revenue	5,000	5,000	5,000	20,000
Lift station site improvements (fencing,drives,lighting,water) (LS #15, #21)	0	5,000	Wastewater Revenue	5,000	5,000	5,000	20,000
LS#3 Upgrade (liner, pumps, control panel)	0	150,000	Wastewater Revenue	0	0	0	150,000
<b>WW COLLECTION SYSTEM IMPROVEMENTS PROJECTS</b>							
I-75/US 441 Activity center force main (4000 lf 8"PVC)	0	160,000	Developer Consortium	1,600,000	0	0	1,760,000
Oaks at Hague wastewater system	0	0	Assessment/Grant	0	0	425,000	425,000
West Alachua Force Main (17,500 lf 8" & 12" PVC)	0	0	Development Consortium	0	1,875,000	0	1,875,000
East US 441/Turkey Creek Force Main (7,500 lf 8" PVC)	0	0	CDBG Grant/Development Consortium	375,000	230,000	0	605,000
US 441 10" Force Main Modifications (2 sections-LS 19, LS 20)	0	0	Wastewater Revenue	0	0	0	0
Autumn Leaves/Bears Den Gravity Extension to eliminate LS# 11	0	0	Wastewater Rev (50%)/development (50%)	175,000	0	0	175,000
<b>WW COLLECTION SYSTEM REPLACEMENT &amp; REMOVAL PROJECTS</b>							
ARV R & R project	0	5,000	Wastewater Revenue	5,000	5,000	5,000	20,000
Manhole Rehab Prorgam (10 manholes annually)	15,000	25,000	Wastewater Revenue	25,000	25,000	25,000	115,000
<b>RECLAIMED WATER MAIN IMPROVEMENT PROJECTS</b>							
RCW to Progress Park Baseball Complex	0	10,000	Wastewater Revenue	0	0	0	10,000
RCW to Recreation Center Complex	0	0	Wastewater Revenue	0	0	75,000	75,000
RCW to US 441 Corridor (Progress Park to I-75)	0	0	Wastewater Revenue	0	0	0	0
RCW to GREC Biomass Facility	0	1,500,000	Developer (GREC/GRU)/Grant	0	0	0	1,500,000
RCW System Enhancements	0	0	SRWMD/FDEP LOAN	250,000	250,000	250,000	750,000
<b>SUBTOTAL</b>	<b>10,196,000</b>	<b>3,825,000</b>		<b>2,530,000</b>	<b>2,485,000</b>	<b>1,055,000</b>	<b>20,091,000</b>

**PUBLIC WORKS**

<b>PROJECT</b>	<b>10/11</b>	<b>11/12</b>	<b>FUNDING SOURCE</b>	<b>12/13</b>	<b>13/14</b>	<b>14/15</b>	<b>TOTAL</b>
<b><u>STREET &amp; ROAD IMPROVEMENT PROJECTS</u></b>							
NW 158 Place Paving (Hathcock Community Center)	0	52,000	General Fund	0	0	0	52,000
Traffic Calming Devices	0	10,500	General Fund	10,500	10,500	10,500	42,000
San Felasco Parkway (8mile 441 parallel alternate)	0	0	Development/Special Assessment/grant	0	25,000,000	25,000,000	50,000,000
<b><u>STREET &amp; ROAD R &amp; R PROJECTS</u></b>							
Resurfacing City streets (1.15 mi annually)	152,000	156,560	General Fund	161,257	166,095	171,077	806,989
Chip-seal unpaved City streets	0	0	General Fund/Special Assessment	50,000	50,000	50,000	150,000
Chip-seal NW 59 Terrace	0	0	General Fund/Special Assessment	0	552,000	552,000	1,104,000
<b><u>SIDEWALK / BICYCLE PATH IMPROVEMENT PROJECTS</u></b>							
Neighborhood sidewalks construction	0	20,600	General Fund	21,218	21,855	22,510	86,183
<b><u>DRAINAGE SYSTEM IMPROVEMENT PROJECTS</u></b>							
Magahee Stormwater Drainage Improvements	0	50,000	Development consortium/SRWMD	0	0	0	50,000
Drainage basin construction (mostly in downtown areas of need)	0	20,000	General Fund/SW Utility	20,000	20,000	20,000	80,000
Ditching / drainage improvements	0	15,000	General Fund/SW Utility	15,000	15,000	15,000	60,000
<b><u>DRAINAGE SYSTEM RENEWAL &amp; REPLACEMENT PROJECTS</u></b>							
Drainage basin R & R	0	20,000	General Fund/SW Utility	20,000	20,000	20,000	80,000
<b>SUBTOTAL</b>	<b>152,000</b>	<b>292,660</b>		<b>297,975</b>	<b>25,855,450</b>	<b>25,861,087</b>	<b>52,459,172</b>

**MOSQUITO CONTROL**

<b>PROJECT</b>	<b>10/11</b>	<b>11/12</b>	<b>FUNDING SOURCE</b>	<b>12/13</b>	<b>13/14</b>	<b>14/15</b>	<b>TOTAL</b>
Mosquito Control Operations and Maintenance Building	0	205,000	Mosquito Utility Revenue	0	0	0	205,000
<b>SUBTOTAL</b>	<b>0</b>	<b>205,000</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>205,000</b>

**GAS UTILITY**

<b>PROJECT</b>	<b>10/11</b>	<b>11/12</b>	<b>FUNDING SOURCE</b>	<b>12/13</b>	<b>13/14</b>	<b>14/15</b>	<b>TOTAL</b>
Gas System Acquisition (Yr 1:feasibility study; Yr 2:Acquisition)	0	75,000	Loan	3,500,000	0	0	3,575,000
<b>SUBTOTAL</b>	<b>0</b>	<b>75,000</b>		<b>3,500,000</b>	<b>0</b>	<b>0</b>	<b>3,575,000</b>

**PARKS & RECREATION**

<b>PROJECT</b>	<b>10/11</b>	<b>11/12</b>	<b>FUNDING SOURCE</b>	<b>12/13</b>	<b>13/14</b>	<b>14/15</b>	<b>TOTAL</b>
<b><u>SAN FELASCO CONSERVATION CORRIDOR PROJECTS</u></b>							
SFCC/FCT Project-Playground equipment	40,000	0	Grants/General Fund/Sales Tax	0	0	0	40,000
SFCC/FCT Project-Picnic Pavilion	20,000	0	Grants/General Fund/Sales Tax	0	0	0	20,000
SFCC/FCT Project-Interpretive Kiosk & Signage	25,000	0	Grants/General Fund/Sales Tax	0	0	0	25,000
SFCC/FCT Project-Upland Restoration	75,000	75,000	Grants/General Fund/Sales Tax	0	0	0	150,000
SFCC/FCT Project - Landscaping	25,000	0	Grants/General Fund/Sales Tax	0	0	0	25,000
SFCC/FCT Project- Invasive Exotic Plant Removal	20,000	20,000	Grants/General Fund/Sales Tax	20,000	0	0	60,000
<b><u>RECREATION CENTER PROJECTS</u></b>							
Recreation Center-Gymnasium Ceiling Renovations	80,000	0	Grants/General Fund/Sales Tax	0	0	0	80,000
Recreation Center-Phase II-Spray Pool	0	150,000	Grants/General Fund/Sales Tax	0	0	0	150,000
Recreation Center-Equipment Storage Facility	0	60,000	Grants/General Fund/Sales Tax	0	0	0	60,000
Recreation Center-Gymnasium Vent Renovation	8,000	0	General Fund/Donations	0	0	0	8,000
Recreation Center-Resurface Outside Courts	13,000	0	General Fund/Donations	0	0	0	13,000
<b><u>SWICK PROPERTY PROJECTS</u></b>							
Swick Property-Covered Benches	0	25,000	Grants/General Fund/Sales Tax	0	0	0	25,000
Swick Property-Horseshoe Court	0	10,000	Grants/General Fund/Sales Tax	0	0	0	10,000
Swick Property-Gazebo	0	10,000	Grants/General Fund/Sales Tax	0	0	0	10,000
Swick Property-House Renovations (a/c, plumbing, etc.)	0	500,000	Grants/General Fund/Sales Tax	0	0	0	500,000
Swick Property-Picnic Tables	0	2,000	Grants/General Fund/Sales Tax	0	0	0	2,000
<b><u>PROJECT LRGACY</u></b>							
Land Purchase off CR 2054	1,150,000	0	Grants//Sales Tax/Donations	0	0	0	1,150,000
Multi-purpose building	0	0	Grants//Sales Tax/Donations	0	0	1,200,000	1,200,000
Multi-Use Trails	0	0	Grants/Sales Tax/Donations	0	0	52,000	52,000
Football field with improvements	0	0	Grants/Sales Tax/Donations	0	0	195,000	195,000
4 Soccer fields/4 softball/adult multi-purpose baseball 300' fields with concession stands	0	0	Grants/General Fund/Sales Tax	0	0	525,000	525,000
8 big soccer net goals on wheels	0	0	Grants/General Fund/Sales Tax	0	0	12,000	12,000
Concession/restroom building	0	0	Grants/General Fund/Sales Tax	0	0	120,000	120,000
Picnic Pavilion	0	0	Grants/General Fund/Sales Tax	0	0	20,000	20,000
Playground	0	0	Grants/General Fund/Sales Tax	0	0	60,000	60,000
Chain link fence, back stop and benches	0	0	Grants/General Fund/Sales Tax	0	0	60,000	60,000
Ornamental fence around property	0	0	Grants/General Fund/Sales Tax	0	0	100,000	100,000
Parking lot	0	0	Grants/General Fund/Sales Tax	0	0	500,000	500,000
Lighting	0	0	Grants/General Fund/Sales Tax	0	0	250,000	250,000
6 Tennis Courts	0	0	Grants/General Fund/Sales Tax	0	0	200,000	200,000
<b><u>CLEATHER HATHCOCK COMMUNITY CTR</u></b>							
Phase II Acquisition (Land)	0	175,000	Grants/General Fund/Sales Tax	0	0	0	175,000
Phase II Development (Building Expansion)	0	165,000	Grants/General Fund/Sales Tax	0	0	0	165,000
Playground, benches, and picnic tables for Community Ctr	0	30,000	Grants/General Fund/Sales Tax	0	0	0	30,000
<b><u>MISCELLANEOUS PROJECTS</u></b>							
Kingsland Pocket Park	0	25,000	Grants/Donations	0	0	0	25,000
Land purchase next to St. Matthew's and Maude Lewis Park	0	50,000	Grants/General Fund/Sales Tax	0	0	0	50,000
<b>SUBTOTAL</b>	<b>1,456,000</b>	<b>1,297,000</b>		<b>20,000</b>	<b>0</b>	<b>3,294,000</b>	<b>6,067,000</b>

**DOWNTOWN REDEVELOPMENT DISTRICT**

<b>PROJECT</b>	<b>10/11</b>	<b>11/12</b>	<b>FUNDING SOURCE</b>	<b>12/13</b>	<b>13/14</b>	<b>14/15</b>	<b>TOTAL</b>
<b><u>STREET &amp; ROAD IMPROVEMENT PROJECTS</u></b>							
Traffic Calming Devices-Downtown Area	10,000	10,000	Tax Increment Revenue (TIR)	10,000	10,000	10,000	50,000
<b><u>STREET &amp; ROAD R &amp; R PROJECTS</u></b>							
Resurfacing City Streets-CRA area	100,000	100,000	Tax Increment Revenue (TIR)	100,000	100,000	100,000	500,000
NW 150 Ave Reconstruction,C&G,S/Ws-Main St to NW 142 Terr (450 lf)	225,000	0	Tax Increment Revenue (TIR)	0	0	0	225,000
NW 142 Terr Reconstruction-C&G, S/Ws-US 441 to NW 14800 block (625 lf)	312,500	0	Tax Increment Revenue (TIR)	0	0	0	312,500
NW 142 Terr Reconstruction,C&G,S/Ws-NW 14800 block to CR 2054 (1,200 lf)	0	60,000	Tax Increment Revenue (TIR)	400,000	0	0	460,000
Main St Reconstruction,C&G,S/Ws-CR 2054 to NW 142 Terr (850 lf)	255,000	0	Tax Increment Revenue (TIR)	0	0	0	255,000
NW 154 Ave Reconstruction,C&G,S/Ws-US 441 to NW 141 St (650 lf)	25,000	150,000	Tax Increment Revenue (TIR)	0	0	0	175,000
NW 154 Ave Resurfacing & S/Ws-NW 141 St to SR 235 (475 lf)	20,000	20,000	Tax Increment Revenue (TIR)	125,000	0	0	165,000
<b><u>SIDEWALK/BICYCLE PATH IMPROVEMENT PROJECTS</u></b>							
Sidewalk construction-Side streets off of Main St	38,000	40,000	Tax Increment Revenue	42,000	44,000	44,000	208,000
<b><u>DOWNTOWN PARKING FACILITY IMPROVEMENTS</u></b>							
Building Dept/Skinner Field Parking Lot Improvements	0	0	Tax Increment Revenue (TIR)	0	0	0	0
Parking Lot Acquisition	150,000	150,000	Tax Increment Revenue (TIR)	150,000	0	0	450,000
Parking Lot Construction	150,000	150,000	Tax Increment Revenue (TIR)	150,000	150,000	150,000	750,000
<b><u>DRAINAGE SYSTEM IMPROVEMENT PROJECTS</u></b>							
Skinner Field UG Drainage Project	350,000	0	Tax Increment Revenue (TIR)	0	0	0	350,000
<b><u>DRAINAGE SYSTEM RENEWAL &amp; REPLACEMENT PROJECTS</u></b>							
NW 142 Terr Drainage basin Improvements	100,000	0	Tax Increment Revenue (TIR)	0	0	0	100,000
<b><u>RECREATION PROJECTS</u></b>							
Resurfacing Downtown basketball and tennis courts, upgrade lighting	0	0	Tax Increment Revenue (TIR)	0	0	0	0
<b><u>MISCELLANEOUS PROJECTS</u></b>							
Streetlights in CRA-Sidestreets off of Main St	10,000	10,000	Tax Increment Revenue (TIR)	10,000	10,000	10,000	50,000
UG electric in CRA-Sidestreets off of Main St	50,000	50,000	Tax Increment Revenue (TIR)	50,000	50,000	50,000	250,000
<b>SUBTOTAL</b>	<b>1,795,500</b>	<b>740,000</b>		<b>1,037,000</b>	<b>364,000</b>	<b>364,000</b>	<b>4,300,500</b>
<b>TOTAL:</b>	<b>14,742,000</b>	<b>9,859,200</b>		<b>10,921,475</b>	<b>31,523,700</b>	<b>33,371,587</b>	<b>100,417,962</b>



# SECTION 5

# DEBT SERVICE

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## DEBT SERVICE OVERVIEW

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Municipalities in Florida are authorized by State Statutes (Section 166.111, F.S.) to borrow money, contract loans, and issue bonds (the term bonds is defined to include bonds, debentures, notes, certificates of indebtedness, mortgage certificates, or other obligations or evidences of indebtedness of any type or character) from time to time to finance the undertaking of any capital or other project for the purposes permitted by the State Constitution and may pledge the funds, credit, property and taxing power of the municipality for the payment of such debts and bonds.

The City of Alachua has always been conservative towards debt and has taken every opportunity to refinance existing bonds when interest rates have dropped. This has saved thousands of dollars in interest payments over the life of obligations. The City's external auditors review all bond covenants on an annual basis. They also prepare the annual arbitrage rebate calculations on all of the city's bond issues. If the city earns more on the bond funds while they are invested prior to being expended on bond projects than allowed by the Internal Revenue Service (IRS), then the City must rebate that amount to the IRS.

At the end of fiscal year 2009, the City had total outstanding long-term debt of \$19.5 million. The City's debt represents bonds or notes secured by specific revenue sources. The City's outstanding debt decreased by \$561 thousand during the fiscal year 2009. This decrease was due to scheduled principal and interest payments.

Listed below is a summary of the City's Long Term Debt at September 30, 2009:

Description	Interest Rate	Principal Balance	Final Maturity
1993 Utility Acquisition Bonds	7.00%	780,000	2019
2003 Utility Refunding	2.0%-4.55%	7,675,000	2020
1979 Utility Revenue Bonds	5.00%	381,000	2019
1998 State Revolving Fund Loan	2.70%	846,954	2021
2000 Tax Increment Road Improvement Note	4.38%	66,568	2010
2001A Section 108 Loan	3.66% -6.67%	1,695,000	2021
2009 Promissory Note, Capital City Bank	4.81%	271,946	2009
2007 Dump Truck Capital Lease	4.57%	29,110	2013
2006 Capital Improvement and Refunding Revenue Bonds	3.25%-4.5%	<u>7,810,000</u>	2035
	TOTAL	\$19,555,578	

## Current Debt Obligations

**Tax Increment Road Improvement Revenue Note, Series 2000** – On January 8, 2001, the City issued \$300,000 Tax Increment Road Improvement Revenue Note, Series 2000, to finance improvements and renovations to Main Street within the City's Community Redevelopment District.

The note is secured by the tax increment revenues of the Community Redevelopment District. Principal and interest are payable annually on the first day of February for ten years. As of February 2, 2006, interest was reset to the five-year U.S. Treasury index which was 4.38%. The City may prepay the note in whole or in part, at any time, without penalty.

**Section 108 Government Guaranteed Participation certificates, series HUD 2001A**– On August 2, 2001, the City executed a loan agreement with the U.S. department of Housing and Urban Development (the sponsor) to borrow \$2,250,000 from the sponsor's \$313,756,000 Section 108 Government Guaranteed Participation Certificates, Series HUD 2001A. The City used the proceeds of the note to repay the outstanding balances on its Taxable Sales Tax Revenue Note, Series 1999A and 1999B.

The note is secured by the City's local government half-cent sales tax, utility franchise fees, and state revenue sharing. Principal is payable annually and interest semiannually for twenty years. Interest accrues at the certificates rates which vary from 3.66% to 6.67 % over the life of the note.

**Utility acquisition Bonds, Series 1993** – On October 18, 1993, the City adopted Resolution R-93-24 authorizing the issuance of \$1,300,000 Utility acquisition Bonds, Series 1993 to provide the necessary funds for the acquisition of the private water and wastewater systems in the Turkey Creek residential community in the City. The bonds are secured by the gross revenues of the combined electric, water and wastewater systems of the City.

The bonds were issued without premium or discount and are payable at 7% interest, with interest payable semiannually beginning April 1, 1994 and principal payable annually beginning October 1, 1994.

**Utilities Revenue Bond of 1979** – On August 6, 1979, the City adopted a resolution to issue the Utilities Revenue Bond of 1979. The bond was issued on December 17, 1979 to partially finance the cost of the construction of additions to the utility system. Net utility revenues and utilities service taxes are pledged as collateral for the revenue bond, which has a coupon rate of 5%.

**State Revolving Fund Loan – State of Florida Department of Environmental Protection** – This loan is to finance preconstruction wastewater control facility costs. Repayment commenced in May 2004 and is over a term of twenty years bearing a 2.7% interest rate.

**Utility Refunding Revenue Bonds, Series 2003** – On August 18, 2003, the City adopted Resolution R-03-31, authorizing the issuance of \$9,180,000 Utility Refunding Revenue Bonds, Series 2003. The bonds were issued to provide the funds required to refund the City's outstanding Utility Revenue Bonds, Series 1993.

**Capital Improvement and Refunding Revenue Bonds, Series 2006** – On January 26, 2006, the City issued bonds in the amount of \$8,095,000 to be used to pay the cost of (1) construction of the new City Hall and Police Administration Building, including the acquisition and installation of furniture, fixtures, and equipment, (2) the refunding of the City’s outstanding Governmental Unit note evidencing a loan to the City of Arcadia, Florida, from its Local Government Revenue Bonds, Series 1993, Dedicated Pool, Sales Tax Revenue Note, Series 1995, and Sales Tax Revenue Note, Series 2000 outstanding in the aggregate principal amount of \$871,171, and (3) to pay certain costs of issuance incurred with respect to the issue.

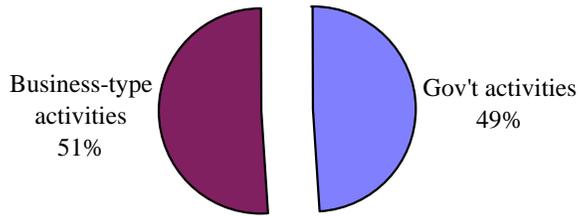
**2007 Key Government Finance Loan** – City of Alachua entered into an agreement (an installment Sale Contract) with Key Government Finance of Superior, Colorado, in the purchase of a dump truck. Total payment price including finance charges and official fees was \$113,834. Annual interest rate was 4.574%. This loan will have been paid in its entirety by December of 2009.

**2009 Promissory Note, Capital City Bank** – On February 20, 2009, the City entered into a promissory note in the amount of \$316,555 with Capital City Bank. The note is payable quarterly in the amount of \$17,180, including interest 4.81%, with the final payment due December 31, 2013. The note is secured by a 2008 International Bucket Truck and an International Digger Derrick Truck.

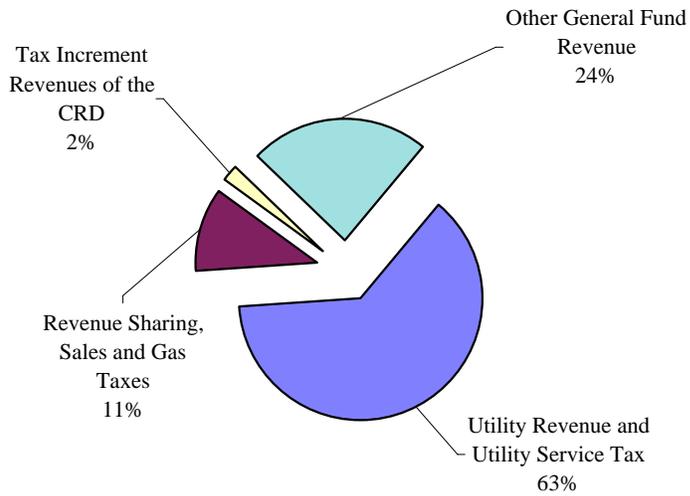
**DEBT SERVICE**

**TOTAL LONG TERM DEBT BY ACTIVITY AS OF FYE 2009:**

Governmental activities	\$9,571,568
Business-type activities:	
Electric/Water/Wastewater	<u>9,984,010</u>
Total	<u><u>\$19,555,578</u></u>



**CITY REVENUE USED TO PAY DEBT:**





# SECTION 6 GLOSSARY

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## GLOSSARY OF KEY TERMS

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**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 \$1,000 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.



# SECTION 7 FISCAL POLICIES

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# FISCAL POLICIES

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The City Manager has the responsibility for all financial planning for the City of Alachua Commission including operating, capital, and debt service budgets; and the allocation of resources to facilitate accomplishing Commission goals to which these duties have been delegated to the Finance Department. To execute these responsibilities and to maintain sound financial management practices, it is important to have fiscal policies and related procedures that complement the statutory requirements and professional standards, which establish local governments' financial framework.

## POLICIES AND GUIDELINES

### DEBT MANAGEMENT POLICIES

Debt management policies are intended to provide a comprehensive and viable debt management policy which recognizes the capital improvement needs of the City as well as the taxpayers' ability to pay while taking into account existing legal, economic, financial, and debt market considerations.

#### I. PURPOSE OF THE DEBT MANAGEMENT POLICY:

The purpose of this policy is to establish guidance for the issuance and management of the debt of the City of Alachua, Florida (hereinafter referred to as the "City").

Debt includes short-term and long-term obligations issued by the City and any associated financing entities.

The policy includes, but is not limited to, traditional financing vehicles such as General Obligation Bonds, Revenue Bonds, Special Tax Bonds and short-term notes. This policy is designed to:

- Set forth a liability management structure to facilitate the sound and efficient management of City debt, addressing both practical aspects of liability management and philosophical aspects.
- Provide guidelines that control the overall debt management process so that all liabilities are managed in accordance with stated objectives.
- Encourage and require communication between staff, the City Commission and the City's advisors (legal and financial).
- Develop formalized criteria for evaluating and establishing the basis for comparing actual performance results achieved by debt management.

#### II. SCOPE AND AUTHORITY

The City's Finance Director on behalf of the City Manager shall be responsible for the implementation of the policies set forth in this Debt Management Policy (the "Policy").

The Policy should be reviewed and revised as needed due to evolution of the financial markets, but not less than every three (3) years.

#### III. PERMISSIBLE DEBT

Debt is an integral part of the City's ongoing financial management program. Both short-term and long-term debt help the City accomplish its core goals. While the City rarely uses short-term debt it can be a tool to facilitate the match of revenues and expenses.

##### A. Short-Term Debt

The City may issue obligations with a maturity of not more than one year ("Notes") to fund anticipated short-term cash flow needs due to the timing of the receipts of the annual current year ad valorem tax collections from the County Tax Collector and other revenues. The principal of the Notes and the interest thereon will be payable from and secured by a pledge of such ad valorem taxes and other revenues, as may be appropriate.

Unless the City's desire is to issue taxable obligations, the City will comply with Internal Revenue Code (the "Code") requirements prior to and subsequent to the issuance of the Notes in order that the interest on the Notes not be included in gross income for federal income tax purposes and that proceeds are spent in a manner consistent with exceptions to the Code.

##### B. Long-Term Debt

The City will not issue long-term debt obligations or use long-term debt proceeds to finance current operations (except when using excess proceeds to make debt service/lease payments as provided for in the financing documents). For purposes of this Policy, long-term debt includes bonds, leases and other similar obligations.

The City may utilize long-term debt for the acquisition, construction or renovation of facilities or the acquisition of equipment that cannot be funded from current revenue sources or in such cases where it is more equitable to finance the facility or equipment over

its useful life. The City may also issue long-term debt to refund all or a portion of its outstanding debt subject to limitations detailed in this Policy.

When debt is used to finance capital improvements, the financing term will be for a period not to exceed the useful life of the facilities or equipment, but never greater than 30 years.

#### **IV. MEASURES OF DEBT LEVELS AND DEBT ISSUANCE LIMITS**

##### **A. Short-term Debt**

The City will not exceed the maximum allowable issuance size, if any, as determined by regulations governing the federal taxability of the interest earned by holders of such debt.

##### **B. Long-term Debt**

###### **1. For General Obligation Bonds**

The measure shall be the outstanding debt-to-taxable property ratio and shall not exceed 10%.

###### **2. For Revenue Bonds**

Each revenue is unique and debt levels will be driven by rating and bond insurer requirements for debt service coverage, reserve requirements and rate covenants.

Additionally, the City will comply with the various Florida statutory requirements, and take into account other factors suggested or required by the credit rating agencies and/or bond insurers when preparing its capital budget and each specific plan of finance.

#### **V. SELECTING DEBT SALE METHODS**

##### **A. Short-Term Debt**

Short-term debt shall be issued through a competitive bid process, except in instances where a private placement or a negotiated sale is more cost effective because of unique market conditions or other extraordinary factors.

##### **B. Long-Term Debt**

The City and its Financial Advisor will determine whether the sale of long-term debt shall be sold via competitive sale or negotiated sale after considering such factors as the size, complexity of the offering, market conditions and timing of the transaction.

#### **VI. FINANCING STRUCTURE**

The financing structure—consisting of principal amortization, call provisions, coupons/yields, credit enhancement—will be developed for each financing after considering relevant market conditions and then current practices. Each structure will be developed to provide the lowest long-term effective financing cost while providing the greatest flexibility to extract additional value as market conditions change over time.

##### **A. Amortization Structure**

Principal should be structured to provide level debt service payments for the life of the transaction. “Wrapped debt service” and “bullet maturities” may be appropriate for certain financings, but should only be employed when deemed necessary.

##### **B. Issuing Variable Rate Debt**

The City may issue variable rate obligations in amounts and in proportion to its fixed rate debt that the City and its Financial Advisor determine are appropriate to achieve the City’s goals.

##### **C. Credit Ratings**

The credit review process incorporates both quantitative analysis (fund balance, debt levels, and wealth levels) and qualitative factors (management experience, political climate and policies/procedures). As a result, credit ratings provide an indication of both the short-term and long-term financial health of the City. Higher credit ratings also result in reduced borrowing costs and decreased cost of bond insurance. The City will exercise prudence and diligence in preparing its budget and managing its finances to maintain credit ratings consistent with Florida local governments of similar size and demographic makeup.

##### **D. Credit Enhancements**

Credit enhancements (insurance, letters of credit, etc.) will be used only in those instances where the anticipated present value savings in terms of reduced interest expense exceeds the cost of the credit enhancement.

##### **E. Investing Debt Proceeds**

Safety of capital is regarded as the highest priority in handling of investment of debt proceeds. All other investment objectives are secondary to the safety of

capital. City staff, the Finance Committee and the Investment Advisor will develop investment strategies that are consistent with the investment policy and provide the maximum return while complying with the Code. Specifically, the Finance Committee, City staff, the Financial Advisor and Investment Advisor will attempt to structure investments that allow the City to meet exceptions to the rebate requirements in the Code.

Debt proceeds are only to be invested in permitted investments, as defined in financing agreements, escrow agreements, resolutions, law and the City's written investment policy. Neither the City nor any other person under its control or direction will make any investment of bond proceeds in any manner that would cause the bonds to be deemed private activity bonds or arbitrage bonds by the Internal Revenue Service. The City will comply with all federal tax arbitrage regulations.

## **VII. DEBT REFUNDING**

The City will monitor outstanding debt in relation to existing conditions in the debt market and may refund any outstanding debt when sufficient cost savings can be realized. Outstanding debt may be refunded as long as the net present value savings is equal to or greater than 3% of the refunded obligation's par amount. This general criterion will be adjusted as outlined in the Guidelines.

## **VIII. COMPLIANCE AND REPORTING**

### **A. Disclosure Policy**

The City will provide full and fair disclosure in connection with the initial sale and distribution of its publicly marketed debt instruments and to provide ongoing secondary market information, in compliance with the requirements of applicable federal and state securities laws, rules and regulations, including Securities and Exchange Commission Rule 15c 2-12.

### **B. Budget Debt Service Payments**

Annually the City Manager will include in the proposed budget presented to the City Commission for its consideration and approval the amounts necessary to make the required debt service payments during the fiscal year.

### **C. Compliance with Financing Covenants, Federal and State Law**

The City shall comply with all covenants and requirements of financing resolutions, and State and

Federal laws authorizing and governing the issuance and administration of debt obligations.

## **D. Bond Yield Arbitrage Monitoring**

The City shall contract for arbitrage calculation services to monitor the earnings on its debt proceeds for each debt series and determine whether a rebate is necessary.

## **INVESTMENT POLICY**

### **I. PURPOSE**

The purpose of this Investment Policy (the "Policy") is to set forth the investment objectives and parameters for the management of public funds of the City of Alachua, Florida (hereinafter "City"). These policies are designed to ensure the prudent management of public funds, the availability of operating and capital funds when needed, and an investment return competitive with comparable funds and financial market indices.

### **II. SCOPE**

In accordance with Section 218.415, Florida Statutes, this investment Policy applies to all cash and investments held or controlled by the City with the exception of Pension Funds and funds related to the issuance of debt where there are other existing policies or indentures in effect for such funds. Funds held by state agencies (e.g., Department of Revenue) are not subject to the provisions of this Policy.

### **III. INVESTMENT OBJECTIVES**

#### **Safety of Principal**

The foremost objective of this investment program is the safety of the principal of those funds within the portfolios. Investment transactions shall seek to keep capital losses at a minimum, whether they are from securities defaults or erosion of market value. To attain this objective, diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

#### **Maintenance of Liquidity**

The portfolios shall be managed in such a manner that funds are available to meet reasonably anticipated cash flow requirements in an orderly manner. Periodical cash flow analyses will be completed in order to ensure that the portfolios are positioned to provide sufficient liquidity.

### **Return on Investment**

Investment portfolios shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of least importance compared to the safety and liquidity objectives described above. The core of investments is limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed.

## **IV. DELEGATION OF AUTHORITY**

In accordance with the Charter of the City of Alachua, the responsibility for providing oversight and direction in regard to the management of the investment program resides with the City Manager. The daily management responsibility for all City funds in the investment program and investment transactions is delegated to the Finance Director. The Finance Director shall establish written procedures for the operation of the investment portfolio and a system of internal accounting and administrative controls to regulate the activities of employees. The City may employ an Investment Manager to assist in managing some of the City's portfolios. Such Investment Manager must be registered under the Investment Advisors Act of 1940.

## **V. STANDARDS OF PRUDENCE**

The standard of prudence to be used by investment officials shall be the "Prudent Person" standard and shall be applied in the context of managing the overall investment program. Investment officers acting in accordance with written procedures and this Policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectation are reported to the City Manager in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this Policy. The "Prudent Person" rule states the following:

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived from the investment.

While the standard of prudence to be used by investment officials who are officers or employees is the "Prudent Person" standard, any person or firm hired or retained to invest, monitor, or advise concerning these assets shall be held to the higher standard of

"Prudent Expert". The standard shall be that in investing and reinvesting moneys and in acquiring, retaining, managing, and disposing of investments of these funds, the contractor shall exercise: the judgment, care, skill, prudence, and diligence under the circumstances then prevailing, which persons of prudence, discretion, and intelligence, acting in a like capacity and familiar with such matters would use in the conduct of an enterprise of like character and with like aims by diversifying the investments of the funds, so as to minimize the risk, considering the probable income as well as the probable safety of their capital.

## **VI. ETHICS AND CONFLICTS OF INTEREST**

Employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Also, employees involved in the investment process shall disclose to the City Manager and the Mayor any material financial interests in financial institutions that conduct business with the City, and they shall further disclose any material personal financial/investment positions that could be related to the performance of the City's investment program.

## **VII. INTERNAL CONTROLS AND INVESTMENT PROCEDURES**

The Finance Director shall establish a system of internal controls and operational procedures that are in writing and made a part of the City's operational procedures. The internal controls should be designed to prevent losses of funds, which might arise from fraud, employee error, and misrepresentation, by third parties, or imprudent actions by employees. The written procedures should include reference to safekeeping, repurchase agreements, separation of transaction authority from accounting and record keeping, wire transfer agreements, banking service contracts and collateral/depository agreements. No person may engage in an investment transaction except as authorized under the terms of this Policy.

Independent auditors as a normal part of the annual financial audit to the City shall conduct a review of the system of internal controls to ensure compliance with policies and procedures.

## **VIII. CONTINUING EDUCATION**

The Finance Director and other appropriate staff shall annually complete 8 hours of continuing education in subjects or courses of study related to investment practices and products.

## **IX. AUTHORIZED INVESTMENT INSTITUTIONS AND DEALERS**

Authorized City staff and Investment Advisors shall only purchase securities from financial institutions, which are qualified as public depositories by the Treasurer of the State of Florida, institutions designated as “Primary Securities Dealers” by the Federal Reserve Bank of New York, or from direct issuers of commercial paper and bankers’ acceptances.

Authorized City staff and Investment Advisors shall only enter into repurchase agreements with financial institutions that are state qualified public depositories and primary securities dealers as designated by the Federal Reserve Bank of New York.

## **X. MATURITY AND LIQUIDITY REQUIREMENTS**

To the extent possible, an attempt will be made to match investment maturities with known cash needs and anticipated cash flow requirements. Investments of current operating funds shall have maturities of no longer than twenty-four (24) months.

Investments of bond reserves, construction funds, and other non-operating funds (“core funds”) shall have a term appropriate to the need for funds and in accordance with debt covenants, but in no event shall exceed five (5) years.

The maturities of the underlying securities of a repurchase agreement will follow the requirements of the Master Repurchase Agreement.

## **XI. COMPETITIVE SELECTION OF INVESTMENT INSTRUMENTS**

After the Finance Director or the Investment Advisor, has determined the approximate maturity date based on cash flow needs and market conditions and has analyzed and selected one or more optimal types of investments, a minimum of three (3) qualified banks and/or approved broker/dealers must be contacted and asked to provide bids/offers on securities in questions. Bids will be held in confidence until the bid deemed to best meet the investment objectives is determined and selected.

However, if obtaining bids/offers are not feasible and appropriate, securities may be purchased utilizing the comparison to current market price method on an exception basis. Acceptable current market price providers include, but are not limited to:

- A. Telerate Information System
- B. Bloomberg Information Systems
- C. Wall Street Journal or a comparable nationally recognized financial publication providing daily market pricing
- D. Daily market pricing provided by the City’s custodian or their correspondent institutions

The Finance Director or the Investment Advisor shall utilize the competitive bid process to select the securities to be purchased or sold. Selection by comparison to a current market price, as indicated above, shall only be utilized when, in judgment of the Finance Director or the Investment Advisor, competitive bidding would inhibit the selection process.

Examples of when this method may be used include:

- A. When time constraints due to unusual circumstances preclude the use of the competitive bidding process
- B. When no active market exists for the issue being traded due to the age or depth of the issue
- C. When a security is unique to a single dealer, for example, a private placement
- D. When the transaction involves new issues or issues in the “when issued” market

Overnight sweep repurchase agreements will not be bid, but may be placed with the City’s depository bank relating to the demand account for which the repurchase agreement was purchased.

## **XII. AUTHORIZED INVESTMENTS AND PORTFOLIO COMPOSITION**

Investments should be made subject to the cash flow needs and such cash flows are subject to revisions as market conditions and the City’s needs change. However, when the invested funds are needed in whole or in part for the purpose originally intended or for more optimal investments, the Finance Director may sell the investment at the then-prevailing market price and place the proceeds into the proper account at the City’s custodian.

The following are the investment requirements and allocation limits on security types, issuers, and maturities as established by the City. The Finance Director shall have the option to further restrict investment percentages from time to time based on market conditions, risk, and diversification investment

strategies. The percentage allocations requirements for investment types and issuers are calculated based on the original cost of each investment. Investments not listed in this Policy are prohibited.

A. The Florida Local Government Surplus Funds Trust Fund (“SBA”)

1. Investment Authorization

The Finance Director may invest in the SBA.

2. Portfolio Composition

A maximum of 100% of available funds may be invested in the SBA.

B. United States Government Securities

1. Purchase Authorization

The Finance Director may invest in negotiable direct obligations, or obligations the principal and interest of which are unconditionally guaranteed by the United States Government. Such securities will include, but not be limited to the following:

- Cash Management Bills
- Treasury Securities – State and Local Government Series (“SLGS”)
- Treasury Bills
- Treasury Notes
- Treasury Bonds
- Treasury Strips

2. Portfolio Composition

A maximum of 100% of available funds may be invested in the United States Government Securities.

3. Maturity Limitations

The maximum length to maturity of any direct investment in the United States Government Securities is five (5) years from the date of purchase.

C. United States Government Agencies

1. Purchase Authorization

The Finance Director may invest in bonds, debentures, notes or callables issued or guaranteed by the United States Governments agencies, provided such obligations are backed by the full faith and credit of the United States Government. Such securities will

include, but not be limited to the following:

- United States Export – Import Bank
  - Direct obligations or fully guaranteed certificates of beneficial ownership
- Farmer Home Administration
  - Certificates of beneficial ownership
- Federal Financing Bank
  - Discount notes, notes and bonds
- Federal Housing Administration Debentures
- General Services Administration
- United States Maritime Administration Guaranteed
  - Title XI Financing
- New Communities Debentures
  - United States Government guaranteed debentures
- United States Public Housing Notes and Bonds
  - United States Government guaranteed public housing notes and bonds
- United States Department of Housing and Urban Development
  - Project notes and local authority bonds

2. Portfolio Composition

A maximum of 50% of available funds may be invested in United States Government agencies.

3. Limits on Individual Issuers

A maximum of 25% of available funds may be invested in individual United States Government agencies.

4. Maturity Limitations

The maximum length to maturity for an investment in any United States Government agency security is five (5) years from the date of purchase.

D. Federal Instrumentalities (United States Government sponsored agencies)

1. Purchase Authorization

The Finance Director may invest in bonds, debentures, notes or callables issued or guaranteed by United States Government sponsored agencies (Federal Instrumentalities) which are non-full faith and credit agencies limited to the following:

- Federal Farm Credit Bank (FFCB)
- Federal Home Loan Bank or its district banks (FHLB)
- Federal National Mortgage Association (FNMA)
- Federal Home Loan Mortgage Corporation (Freddie-Macs) including Federal -Home Loan Mortgage Corporation participation certificates
- Student Loan Marketing Association (Sallie-Mae)

2. Portfolio Composition

A maximum of 80% of available funds may be invested in Federal Instrumentalities.

3. Limits on Individual Issuers

A maximum of 40% of available funds may be invested in any one issuer.

4. Maturity Limitations

The maximum length to maturity for an investment in any Federal Instrumentality security is five (5) years from the date of purchase.

E. Interest Bearing Time Deposit or Saving Accounts

1. Purchase Authorization

The Finance Director may invest in non-negotiable interest bearing time certificates of deposit or savings accounts in banks organized under the laws of this state and/or in national banks organized under the laws of the United States and doing business and situated in the State of Florida, provided that any such deposits are secured by the Florida Security for Public Deposits Act, Chapter 280, Florida Statutes. Additionally, the bank shall not be listed with any recognized credit watch information service.

2. Portfolio Composition

A maximum of 25% of available funds may be invested in non-negotiable interest bearing time certificates of deposit.

3. Limits on Individual Issuers

A maximum of 15% of available funds may be deposited with any one issuer.

4. The maximum maturity on any certificate shall be no greater than one (1) year from the date of purchase.

F. Repurchase Agreements

1. Purchase Authorization

- a. The Finance Director may invest in repurchase agreements composed of only those investments based on the requirements set forth by the City's Master Repurchase Agreement. All firms are required to sign the Master Repurchase Agreement prior to the

execution of a repurchase agreement transaction.

- b. A third party custodian with whom the City has a current custodial agreement shall hold the collateral for all repurchase agreements with a term longer than one (1) business day. A clearly marked receipt that shows evidence of ownership must be supplied to the Finance Director and retained.

- c. Securities authorized for collateral are negotiable direct obligations of the United States Government, Government Agencies, and Federal Instrumentalities with maturities under five (5) years and must have a market value for the principal and accrued interest of 102 percent of the value and for the term of the repurchase agreement. Immaterial short-term deviations from 102 percent requirement are permissible only upon the approval of the Finance Director.

2. Portfolio Composition

A maximum of 50% of available funds may be invested in repurchase agreements excluding one (1) business day agreements and overnight sweep agreements.

3. Limits on Individual Issuers

A maximum of 25% of available funds may be invested with any one institution.

4. Limits on Maturities

The maximum length to maturity of any repurchase agreement is 90 days from the date of purchase.

G. Registered Investment Companies (Money Market Funds)

1. Investment Authorization

The Finance Director may invest in shares in open-end and no-load money market funds provided such funds are registered under the Federal Investment Company Act of 1940 and operated in accordance with 17 C.F.R. § 270.2a-7.

2. Portfolio Composition

A maximum of 50% of available funds may be invested in money market funds.

3. Rating Requirements

The money market funds shall be rated “AAm” or “AAm-G” or better by Standard & Poor’s, or the equivalent by another rating agency.

#### 4. Due Diligence Requirements

A thorough review of any investment money market funds is required prior to investing, and on a continual basis. There shall be a questionnaire developed by the Finance Director that will contain a list of questions that covers the major aspects of any money market fund.

#### H. Intergovernmental Investment Pool

##### 1. Investment Authorization

The Finance Director may invest in intergovernmental investment pools that are authorized pursuant to the Florida Interlocal Cooperation Act, as provided in Section 163.01, Florida Statutes and provided that said funds contain no derivatives.

##### 2. Portfolio Composition

A maximum of 25% of available funds may be invested in intergovernmental investment pools.

##### 3. Due Diligence Requirements

A thorough review of any investment pool/fund is required prior to investing, and on a continual basis. There shall be a questionnaire developed by the Finance Director that will contain a list of questions that covers the major aspects of any investment pool/fund.

### **XIII. DERIVATIVES AND REVERSE REPURCHASE AGREEMENTS**

Investments in any derivative products or the use of reverse repurchase agreements are prohibited. A “derivative” is defined as a financial instrument the value of which depends on, or is derived from, the value of one or more underlying assets or indices or asset values.

### **XIV. PERFORMANCE MEASUREMENTS**

In order to assist in the evaluation of the portfolio’s performance, the City will use performance benchmarks for short-term and long-term portfolios. The use of benchmarks will allow the City to measure its returns against other investors in the same markets.

- A. The State Board of Administration’s Local

Government Surplus Funds Trust Fund (“SBA Pool”) will be used as a benchmark as compared to the portfolios’ net book value rate of return for current operating funds.

- B. Investment performance of funds designated as core funds and other non-operating funds that have a longer-term investment horizon will be compared to an index comprised of U. S. Treasury or Government securities. The appropriate index will have a duration and asset mix that approximates the portfolios and will be utilized as a benchmark to be compared to the portfolio’s total rate of return.
- C. Investment advisors will report performance on both book value and total rate of return basis and compare results to the above-stated benchmarks.

### **XV. REPORTING**

The Finance Director shall provide the City Manager with quarterly investment reports. Schedules in the quarterly report should include the following:

- A. A listing of individual securities held at the end of the reporting period
- B. Percentage of available funds represented by each investment type
- C. Coupon, discount or earning rate
- D. Average life or duration and final maturity of all investments
- E. Par value and market value

On an annual basis, the Finance Director shall prepare and submit to the City Council a written report on all invested funds. The annual report shall provide all, but not limited to, the following: a complete list of all invested funds, name or type of security in which the funds are invested, the amount invested, the maturity date, earned income, the book value, the market value and the yield on each investment.

The annual report will show performance on both a book value and total rate of return basis and will compare the results to the above-stated performance benchmarks. All investments shall be reported at fair value per GASB standards. Investment reports shall be available to the public.

### **XVI. THIRD-PARTY CUSTODIAL AGREEMENTS**

Securities, with the exception of certificates of deposits,

shall be held with a third party custodian; and all securities purchased by, and all collateral obtained by, the City should be properly designated as an asset of the City. The securities must be held in an account separate and apart from the assets of the financial institution. A third party custodian is defined as any bank depository chartered by the Federal Government, the State of Florida, or any other state or territory of the United States which has a branch or principal place of business in the State of Florida as defined in Section 658.12, Florida Statutes, or by a national association organized and existing under the laws of the United States which is authorized to accept and execute trusts and which is doing business in the State of Florida. Certificates of deposits will be placed in the provider's safekeeping department for the term of the deposit.

The custodian shall accept transaction instructions only from those persons who have been duly authorized by the Finance Director and which authorization has been provided, in writing, to the custodian. No withdrawal of securities, in whole or in part, shall be made from safekeeping, shall be permitted unless by such a duly authorized person.

The custodian shall provide the Finance Director with safekeeping receipts that provide detail information on the securities held by the custodian. Security transactions between a broker/dealer and the custodian involving the purchase or sale of securities by transfer of money or securities must be made on a "delivery vs. payment" basis, if applicable, to ensure that the custodian will have the security or money, as appropriate, in hand at the conclusion of the transaction. Securities held as collateral shall be held free and clear of any liens.

## **XVII. INVESTMENT POLICY ADOPTION**

The Investment Policy shall be adopted by a City resolution. The Finance Director shall review the Policy annually and the City Council shall approve any modification made thereto.

### **BUDGET ADOPTION PROCESS AND REQUIREMENTS**

An annual budget shall be prepared, approved and adopted for each fiscal year. The budget controls the levy of taxes and expenditure of money for all City purposes. The budget shall be conducted in accordance with Chapters 166, 200 and 218 of the Florida Statutes, as amended.

By July 1, the Property Appraiser must certify the (initial) taxable value of property within each taxing district.

Within 35 days of either July 1, or the date the Property Appraiser certifies the taxable value of property, whichever is later, the City Commission must set proposed millage rates. At that time, a date, time and place is set for a public hearing on the proposed budget and millage rates.

Within 65 to 80 days of July 1, or the date the Property Appraiser certifies the taxable value, the City Commission must hold a public hearing, after 5:00 p.m., to hear public testimony and to adopt a proposed budget and proposed millage rates. The percentage increase in the proposed millage rate over the rolled-back rate and the specific purposed for which ad valorem tax revenues are being increased must be discussed in a public hearing. The City Commission may amend the proposed budget as it deems necessary, adopt the amended proposed budget, recomputed its proposed millage rates and publicly announce the percent, if any, by which the recomputed proposed millage exceeds the rolled-back rate. A date, time, and place for a second public hearing is set at this hearing, also to be held after 5:00 p.m.

Within fifteen days after the first public hearing, the City must publish two adjacent budget ads in a newspaper of the general circulation in the County. One advertisement notifies City residents of the City Commission's intent to finally adopt millage rates and a budget, identifying any increase in property taxes. The second advertisement summarizes the proposed budget, showing for each budget and for the total of all budgets, the proposed millage rates, balances, reserves, and major revenues and expenditures classifications. Specific size, placement, and working requirements apply, as set forth in Chapter 200.065(2)(g) of the Florida Statutes, as amended.

Within two to five days after the advertisements are published, a second public hearing is held to hear public testimony and to adopt a final budget and final millage rates. If, for any reason, the adoption of the final budget is delayed beyond the start of the next fiscal year, the City Commission can expend moneys as outlined in Chapter 200.065(2)(g) of the Florida Statutes, as amended.

Copies of completed resolutions adopting the final millages are forwarded to the Property Appraiser and the Tax Collector by the City Manager within approximately 100 days of certification of preliminary taxable value by the Property Appraiser.

Within 30 days following adoption of a resolution establishing a property tax levy, the City Commission shall certify to the Florida Department of Revenue,

compliance with the provisions of Chapter 200 of the Florida Statutes, as amended. This includes a statement of compliance, a copy of the adopted millage resolution, a copy of the budget advertisements including proof of publication, and a copy of the Certification of Taxable Value form.

Upon final adoption of the budget, the budget shall regulate the expenditures of the City and the budget shall not be amended, except as provided for in Chapter 166, Florida Statutes, as amended, unless otherwise specified in the City's charter.

## **BUDGETARY REPORTING**

The City will establish and maintain a system of budgetary and financial reporting to:

1. Maintain accounting and reporting practices in conformance with the Uniform Accounting System of the State of Florida and Generally Accepted Accounting Principles (GAAP).
2. Maintain budget and financial reporting system records on a basis consistent with the accepted standards for local government accounting according to Governmental Accounting and Financial Reporting (GAFR), the National Council on Governmental Accounting (NCGA), the Governmental Accounting Standards Board (GASB), and in compliance with Florida Statutes Chapters 129 and 200.
3. Maintain a system of quarterly reporting to the City Commission by the Finance Department on the operating condition of the City, and, where applicable, identify potential trends and, if necessary, recommend options for corrective action.
4. Seek, annually when possible, the Government Finance Officers' Association (GFOA) Distinguished Budget Presentation Award.
5. The City will request that the Finance Department submit when possible, the City's Comprehensive Annual Financial Report to GFOA for the Certificate of Achievement for Excellence in Financial Reporting Program.
6. An annual audit will be performed by an independent public accounting firm in accordance with Florida Statutes with an audit opinion to be included with the City's published Comprehensive Annual Financial Report (CAFR).

## **BUDGET AMENDMENTS**

The City will establish and maintain practices for the administration and amendment of the annual budget to:

1. Provide that all budget amendments/transfers will first be reviewed by the director (or authorized designee) of the requesting department/division, followed by a second review from the Finance Department, prior to the subsequent approval/denial by the City Manager and/or the City Commission, as set forth by the following provisions of this policy.
2. Budgetary Levels of Authority:
  - a. Budget Transfer: Transfers requested within a major expenditure categories, and/or between divisions within the same Department, or between activity codes within the same department require approval by the Finance Director and City Manager.
  - b. Budget Amendment: Transfers between Departments or from Reserve for Contingency require City Commission approval.
  - c. Budget Amendment: Establishing a budget for revenues that were not anticipated during the annual budget process requires that the City Commission adopt a resolution to recognize the revenue, appropriate the revenue, and establish a new fund if appropriate.
  - d. Budget Adjustments: Upon completion of the prior fiscal year's Comprehensive Annual Financial Report, the operating budget may be adjusted to reflect actual beginning fund balances if deemed necessary by the Finance Director. Amendments not specifically authorized in F.S. Chapter 129.06(2)(a-e) require the amendment by authorized by resolution or ordinance of the City Commission and adopted following a public hearing. The public hearing must be advertised at least 2 days, but not more than 5 days, before the date of the hearing. The advertisement and adoption procedures are similar to those required for adoption of the annual budget.

## **CONTINGENCY RESERVES/CASH CARRY FORWARD BALANCES**

Contingency reserves are established to provide for the following:

- Funding for authorized mid-year increases that will provide for a level of service that was not anticipated during the budget

process.

- Funding for unexpected increases in the cost of providing existing levels of service.
- Temporary and nonrecurring funding for unanticipated projects.
- Funding of a local match for public or private grants.
- Funding to off-set losses in revenue caused by actions of other governmental bodies and/or unanticipated economic downturns.
- Funding to accommodate unanticipated program mandates from other governmental bodies.
- Funding for emergencies, whether economic, natural disaster or act of war.

1. Reserve for contingency requests must be approved by the City Commission. The Commission will use the procedures and evaluation criteria set forth in this policy. Such requests will be evaluated to insure consistency with other City policy; the urgency if the request; the scope of services to be provided; the short and long-term fiscal impact of the request; a review of alternative methods of funding or providing the services; a review for duplication of services with other agencies; a review of efforts to secure non-City funding; a discussion of why funding was not sought during the normal budget cycle; and a review of the impact of not funding or delaying funding to the next fiscal year.
2. A reserve for contingency will be calculated and established by the Finance Department for each operating fund in an amount not greater than 10% of the total budget and in accordance with Florida Statutes 129.01(2)(c).
3. The reserve for contingency shall be separate from any cash carry forward balances.
4. The City's budget will be amended at such time as the City Commission authorizes the use of contingency reserves. All requests for the use of any reserve for contingency shall be accompanied by information prepared by the Finance Department showing the year-to-date activity of the reserve account as well as the current account balance and the net effect on the account balance.
5. The City will maintain an annual unappropriated or cash carry forward

balance at a level sufficient to maintain adequate cash flow and to eliminate the need for short-term borrowing. The unappropriated fund balance shall be separate from the reserve for contingency.

6. The amount of cash carry forward to be budgeted shall be analyzed and determined during the annual budget process; the carry forward balances will be jointly agreed upon by the Finance Director and City Manager.

## **CAPITAL MANAGEMENT POLICIES**

Capital Management Policies are intended to provide parameters and guidance for the management, monitoring, assessment and evaluation of the Capital Improvement Program. The Capital Improvement Program (CIP) shall consist of projects/equipment with a cost estimate of at least \$25,000 and an asset life of at least five (5) years. A CIP project, under this definition, is intended to include those projects that involve a new purchase of capital outlay, infrastructure and any new construction or renovation of City infrastructure. However, the purchase of vehicles or equipment within an existing replacement fund or which are on a fleet replacement schedule, which must be submitted during the budget process, shall not constitute a CIP project.

1. Annually, a five-year Capital Improvement program (CIP) will be developed. The CIP will be consistent with and implement the Capital Improvement Element (CIE) of the City's Comprehensive Plan. The CIE established Level of Service Standards for facilities required by law to address the impacts of development, level of service guidelines for other public facilities, and priorities for capital improvement projects.
2. Annual updates of the CIP shall be coordinated through the Finance, Public Services, and Community Development and Planning departments.
3. The Capital Improvement Plan will include, in addition to current maintenance expenditures, adequate funding to support repair and replacement of deteriorating infrastructure and to avoid any significant unfunded liability.
4. Ensure that debt financings are planned and the details are incorporated in the Capital Improvement Program. Proposed capital projects will be reviewed by a cross-

departmental team regarding accurate costing (design, capital, and operating) estimates.

5. The City will make all capital improvement expenditures in accordance with the Capital Improvement Program (CIP).
6. The first year of the 5-year Capital Improvement Program will be used as the basis for formal fiscal year appropriations during the annual budget process. Appropriations made in prior years for which expenditures have not been incurred nor projects completed, will be reevaluated and incorporated into appropriations for the new fiscal year.
7. The City will report upon the progress of the Capital Improvement Plan on a quarterly basis to the City Commission.

## **WIRE TRANSFERS**

Wire transfer transactions involving investment or restricted accounts will be approved by the City Commission prior to transmittal. Wire transfers involving normal, already appropriated debt service payments will require written authorization by the Mayor and the City Manager prior to transmittal.

## **Cash and Investment Internal Control Procedures**

### **General Accounting & Reporting - Investments**

- I. All cash transactions are approved before entry into the financial system.
  - A. Wire transfers from banks to Investments must be approved by the City Commission (SBA, RBC Money Market Account, Certificate of Deposit)
    - 1. Outgoing transfer documentation must be signed by:
      - a. City Manager
      - b. Mayor
      - c. Dual banking controls requires input by Financial Management Analyst and approval of payment by Assistant Finance Director or Finance Director
  - B. Wire transfers from Investments to banks must be approved by the City Commission
    - 1. Incoming transfer documentation must be signed by:
      - a. City Manager
      - b. Mayor
      - c. Dual banking controls require input by Financial Management Analyst and approval of receipt by Assistant Finance Director or Finance Director
  - C. Wire transfers to vendors
    - 1. Outgoing must be signed by:
      - a. City Manager
      - b. Mayor
      - c. Dual banking controls requires input by Financial Management Analyst and completion of payment process by Assistant Finance Director or Finance Director
      - d. Vendor wire templates require information input by one person and approval of the template by an authorized person other than the person who input the information
  - D. Treasury Purchases must be approved by City Commission
    - 1. Purchase transaction documentation must be approved by (signed by):
      - a. Director or Assistant Director of Finance
      - b. City Manager
  - E. Bank Fraud Protection
    - 1. Depository Accounts will not accept any debits unless initiated by staff
    - 2. Banks have implemented ACH Blocks on payables, payroll, and utility accounts. Notification and decisions are made via online banking website
    - 3. Each banking institution uses multi-factor identification for on-line services

- II. Segregation of incompatible duties - No single individual should be 1) able to authorize a transaction, 2) record the transaction, 3) maintain custody of the assets
  - A. All transactions recorded by the Financial Management Analyst, Assistant Finance Director, or Finance Director are authorized by other parties, resolutions, or statutes.
  - B. Cash and securities are kept by the following major third-party custodians:
    - 1. SBA (State Board of Administration) Investment Pool
    - 2. Capital City Bank (Cash)
    - 3. Alarion Bank (Cash)
    - 4. Gateway Bank (Cash)
    - 4. RBC money market
    - 5. CD with Capital City Bank
  
- III. Adequate Documentation & Record Keeping
  - A. Monthly:
    - 1. Cash and Investment holdings summary to City Commission
  
- IV. Periodic Reconciliation
  - A. Daily:
    - 1. Reconcile bank detailed activity report with deposits
    - 2. Reconcile wire transfers reported by bank with wire transfer file
  
  - B. Monthly:
    - 1. Reconcile all bank accounts to bank statements by Financial Management Analyst
      - a. All notes to monthly bank audit are reviewed and corrective action is taken when required
  
  - C. Annual:
    - 1. Review and update of all procedures
  
- V. Security for check stock, signature plates, and electronic checks
  - A. Check stock and signature plates are kept in locked storage on site
  
- VI. Potential Risk Assessment
  - Problem:
    - Fraudulent electronic ACH debits to Capital City Bank accounts
  
  - Proposed Solution:
    - Implementation of ACH Blocks and Filters and procedures for monitoring



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**CITY OF ALACHUA  
FISCAL YEAR 2011  
APPROVED BUDGET**



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