

FISCAL YEAR 2016 APPROVED BUDGET



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City of Alachua

Mayor and City Commissioners

Gib Coerper, Mayor
Ben Boukari, Jr., Vice-Mayor
Shirley Green Brown, Commissioner
Gary Hardacre , Commissioner
Robert Wilford, Commissioner

Traci L. Cain, City Manager
Marian Rush, City Attorney



**GIB COERPER
MAYOR**



CITY OF ALACHUA CITY COMMISSIONERS



**BEN BOUKARI, JR.
VICE-MAYOR**



**SHIRLEY GREEN BROWN
COMMISSIONER**



**GARY HARDACRE
COMMISSIONER**



**ROBERT WILFORD
COMMISSIONER**



TRACI L. CAIN
CITY MANAGER



MARIAN RUSH
CITY ATTORNEY



APPOINTED OFFICIALS

CITY OF ALACHUA

PREPARED BY:
THE CITY OF ALACHUA FINANCE DEPARTMENT

STAFF

Robert A. Bonetti
Director

Regina Reed
Financial Management Analyst

Gail Jones
Accountant

Stephanie Herlong
Utility Billing Supervisor

Tami Adkins
Staff Assistant

Pamela Philman
Customer Service Clerk

Summer Depew
Customer Service Clerk

Meghan Evans
Customer Service Clerk

CREDITS

Adam Boukari, Assistant City Manager
Diane Morgan, Grant Specialist
Marcian K. Brown, former Finance Director

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

CITY OF ALACHUA GOVERNMENT

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 9,479.

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, City Attorney, City Manager, Recreation, Police, 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.

INTRODUCTION

This document represents the approved financial budget for FY 2015-2016 for the City of Alachua. The document is divided into seven sections:

- Section One - Budget Message
- Section Two - Budget Summary
- Section Three - Fund Summaries
- Section Four - Department Summaries
- Section Five – Capital Improvement Program
- Section Six – Debt Service
- Section Seven - Glossary

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

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

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

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

Section Five - Capital Improvement Program (CIP) includes a listing of the capital improvement projects for fiscal years 2016-2020.

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

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

Persons interested in reviewing any materials or documents comprising the FY 16 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. 142nd Terrace, Alachua, Florida 32615.

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SECTION 1 BUDGET MESSAGE



City of Alachua

MAYOR GIB COERPER

Vice Mayor Ben Boukari, Jr.
Commissioner Shirley Green Brown
Commissioner Gary Hardacre
Commissioner Robert Wilford

OFFICE OF THE CITY MANAGER

TRACI L. CAIN

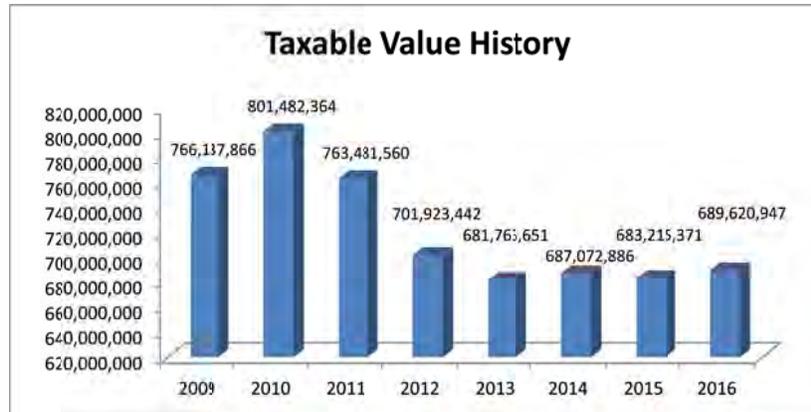
September 14, 2015

RE: CITY MANAGER'S FISCAL YEAR 2015-2016 BUDGET MESSAGE

Honorable Mayor and Members of the City Commission:

It is my honor to respectfully submit the proposed balanced Fiscal Year 2015-2016 Budget for the City of Alachua. As proposed, the Budget totals \$36,169,311, which represents a 7.32% decrease from the prior fiscal year of \$38,353,339 (amended). The decrease from the prior year is due in large part to the completion of the Swick House restoration, roadway projects and the refinancing of the Section 108 loan. The proposed General Fund budget is \$10,420,461, a slight increase of 1.98% from the prior fiscal year of \$10,218,273 (amended). Ad valorem taxes, which make up a little more than a third of the General Fund, are projected to generate \$4.01 million. The City's overall taxable value increased slightly at 1%. The total budget for Enterprise Funds is \$16,850,496, which is a decrease of 19.48% from the previous fiscal year that totaled \$20,926,119 (amended).

The City continues to experience positive commercial development, particularly along the U.S. Hwy 441 corridor. Residential development has also been positive as existing subdivisions are continuing to reach their build-out potential. New residential developments are in the planning stages that will provide for additional housing opportunities. The City Commission and the Administration have demonstrated a strong commitment to fund core services at a level that provides a high quality of life for the citizens of Alachua. As the City continues to achieve self-sustainability, fiscally responsible measures must be taken to ensure core services and the quality of life of residents are protected. Therefore, the proposed Budget has been balanced at 5.9900 mills, representing a millage increase of .4900 mills. The additional ad valorem taxes generated by the increase are approximately \$330,000. Funding of public safety and transportation functions are key drivers of the recommended millage increase and are further explained in the Budget Message. The City Commission has not adjusted the City's millage rate since FY 2010 and while economic conditions have improved greatly, property valuation has not increased by any significant measure. The following table demonstrates the taxable value history since FY 2009.



As the table demonstrates, the City reached its peak taxable value in FY 2010 at \$801,482,364, which generated approximately \$4,234,528 in ad valorem taxes at 5.5000 mills. In FY 2015, the taxable value of \$683,215,371 generated \$3,757,685 at 5.5000 mills. This calculation results in a difference of \$476,843 in ad valorem taxes generated for one year from 2010 to 2015. The same calculation can be performed for all years between 2010 and 2015. In effect, this means the City has had to provide the same services it did in 2010 for subsequent years, yet with significantly less ad valorem tax revenue. With advancing technologies, increasing costs for public safety functions and the need to continue to invest in infrastructure, adjusting the millage in FY 2016 to 5.9900 mills is recommended by the Administration. As the City ensures its utility funds are self-sustaining, the FY 2016 Budget has been balanced with a proposed overall increase in water and wastewater rates by 3% and electric rates by 1.5%. Increasing the millage rate, utility rates or other City fees are always the last option explored and only after every other possible avenue has been thoroughly vetted and weighed. As stewards of the public, this responsibility is carried with the weight it rightfully bears.

The adoption of the City's Strategic Plan will serve as the guiding document for goal achievement for all departments in the City. Accordingly, the FY 2016 Budget was crafted with considerations to the fiscal impact of various initiatives of the Strategic Plan. FY 2016 Budget highlights include significant capital outlay in technology as the City advances with the changes in service delivery. Additionally, advancing the City's commitment to core services is demonstrated throughout major budget areas. Other highlights include long-term community planning and strategy implementation as well as talent investment.

Advancing with Technology

Perhaps one of the most unpredictable elements of City operations is keeping up with advances in technology. The City maintains a regular replacement program of major information technology infrastructure and user devices, and participates in regular conferences and workshops to prepare for industry trends and shifts that can create unforeseen considerations. The FY 2016 Budget initiates a three-year program to replace aging police radio equipment at an annual cost of \$102,000. The existing equipment is no longer sold and repair/replacement parts are becoming more difficult to obtain. Furthermore, new industry encryption is coming on line that will inhibit the Police Department's ability to communicate with other local law enforcement agencies if the City does not upgrade the equipment. Communication with other

agencies is vital and necessary for citizen and officer safety. Additional public safety considerations in the Budget include the allocation of \$18,000 for six (6) tablets for patrol vehicles to replace aged and existing hardware. The tablets also promote officer safety as they can be removed from the vehicle during a traffic stop, thus allowing officers to maintain contact with individuals for the duration of the stop. The City currently has six (6) vehicles equipped with the tablets, four (4) of which were acquired with grant funding.

Another major budget allocation for FY 2016 is for the acquisition of enterprise resource planning (ERP) software totaling \$250,000 (equally split funded between General Fund and Internal Service Fund). The City's current ERP software is antiquated, support is difficult and it does not provide the advanced functionality that exists in the market today. The ERP software is used to handle major fiscal components of the City such as accounts payable/receivable, utility billing, budget, payroll, purchasing, building, code enforcement, etc. The acquisition of new ERP software will provide for the consolidation of processes into one City-wide software, digitizing processes for efficiency and faster service delivery.

Additional advancements include the upgrading of the City's main servers that support all information technology functions of the City. The FY 2016 Budget includes an allocation of \$48,000 for replacement servers as the existing servers run on an operating system that is no longer supported or for which updates are issued. Of course with these types of upgrades the servers will be able to run more efficiently and provide for better data storage and security.

Core Services and Infrastructure Investment

The City continues major investment in core services and infrastructure for FY 2016. The largest project in both fiscal impact and scope is the resurfacing of roads in the Criswell Park and Merrillwood area, totaling \$805,000. Of the total funding for the project, only \$125,000 are matching funds from the City, with the remaining funding coming from the Community Development Block Grant, Neighborhood Revitalization program. The project will resurface approximately 20,000 linear feet of City roadways. Additionally, the FY 2016 Budget continues to fund the ongoing commitment to address the repair of City roadways with an allocation of \$250,000 in roadway improvements. This is an increase from prior years in which \$197,000 has been budgeted. The Budget also includes \$20,000 in funding for sidewalk improvements. Furthermore, an allocation of \$30,000 has been provided for the purchase of a new two-ton flatbed truck for the Public Works Division, replacing an aging and high-mileage vehicle that has significant maintenance/repair work necessary to utilize.

As part of addressing bottlenecking issues with the water and wastewater infrastructure, the FY 2016 Budget includes respective allocations. Upgrading of the wastewater gravity main along U.S. Hwy 441 is budgeted at \$70,000 and the construction of a 16" water distribution main along the same corridor has a \$97,500 appropriation. These improvements will help provide for additional volume and flows to support development and better serve existing customers. The replacement of a well pump and exploring additional well improvements total \$110,000 in the FY 2016 Budget. In addition, design and site work related to a new electric substation are budgeted at a total cost of \$525,000 with expansion of the existing electric substation funded at \$175,000. Both projects are critical in providing for reliability and redundancy in the electric

system infrastructure as well as positioning the City for competitive bulk power supply delivery options.

The acquisition of three (3) new police vehicles has been included in the Budget at a total cost of \$90,000. With the purchase of the vehicles, the City will have replaced all of the marked Ford Crown Victoria vehicles. The upgraded fleet will ensure maintenance is minimized and thus downtime of vehicles on the streets is diminished. Additional funding has been provided for school resource officers in the public schools in Alachua per the approved interlocal agreement with the School Board of Alachua County (SBAC). The SBAC will be providing funding in the amount of \$82,000 for the program.

Long-term Community Planning and Implementation

The City Commission has made clear the vision of planning now for the future. This often times includes assessing the current environment, standards, trends, etc. and considering future opportunities to determine the best way forward. One prime example of this visionary methodology has been the development of the Project Legacy site near the Hal Brady Recreation Complex. With the master planning of the 105-acre site being completed in FY 2015, the next steps include the implementation of the first phase of the master plan. The FY 2016 Budget provides \$200,000 – of which \$50,000 is a carry forward from FY 2015 design services – for construction design services for the first phase.

The City's only Community Redevelopment Agency (CRA) encompasses the downtown area and is active to 2043. With additional western growth along I-75 and U.S. Hwy 441, a focus on ensuring the CRA continues to promote vitality and commercial growth is critical. Again, this is another focus on planning today for success in the future. As such, the FY 2016 Budget allocates \$40,000 for an economic development marketing analysis to be performed with implementation strategies recommended. The analysis is equally split funded between the General Fund and CRA. The results of the analysis and strategy will ensure the City is able to leverage the best resources possible for the top return on investment for the downtown district. Furthermore, utilizing consulting firms that specialize in this field will offer assurances to the City and community at large that the strategies developed are the most optimal for success. Other CRA activities include funding for the downtown parking lot design along NW 150th Ave. and NW 142nd Ter. - \$60,000, Main Street trees replacement - \$90,000 (includes \$60,000 carry forward) and ongoing lighting repair and replacement - \$20,000.

Yet another example of forethought and advance planning is the study of the City's transportation infrastructure. The City's corporate limits include roadways owned and maintained by the City, County and State. With major national and regional transportation corridors such as I-75 and U.S. Hwy 441, analyzing the current transportation environment and applying metrics for future growth and development will be beneficial for the City to have in ensuring a long-term approach and costs/benefits analysis is applied in making development decisions. The FY 2016 Budget includes an allocation of \$60,000 for such a study to be performed.

Talent Investment

As the national economic condition has improved, so has the local labor market and opportunities for employment. Maintaining competitive compensation and benefits packages is critical to retaining and attracting well qualified staff to perform the work necessary to carry out the goals of the City Commission. The City's current workforce is approximately 115 employees. During the recession that took hold in 2008 and subsequent years, the City began to make necessary budgetary cuts to address falling revenues without impacting service levels. Measures included the suspension of many longstanding employee benefits, such as longevity and merit increases, cost of living adjustments, and the educational support program, among others. The FY 2016 Budget proposes the continued suspension of these benefits with the exception of a cost of living adjustment. The Budget proposes a 3% cost of living adjustment for employees, resulting in a total impact of \$185,000. The FY 2016 Budget continues to fund employee-only health, dental, vision and life coverages.

Maintaining employee safety is vital, especially given the various professions of the workforce in the City. Regular safety training and programs serve as a constant reminder and proactive approach to reducing workplace accidents. The City has utilized various consultants for safety-related programming over the years, however, the need exists for a member of City staff to be dedicated to the City safety program. The FY 2016 Budget provides funding of \$29,000 for a part-time safety specialist. The additional position will ensure there is a committed focus to holding regular training courses, accident follow through procedures and awareness campaigns. Of course, the most important metric of any employee safety program is that the workforce is able to work in the safest environment possible to prevent accidents. The additional benefit is the reduction of workplace accidents also results in reduced insurance premiums for various policies.

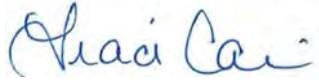
Summary

The components of the FY 2016 Budget make up a focused fiscal approach to accomplishing the goals of the City Commission in the most efficient and effective manner possible. The end goal is always to provide the best service delivery to the citizens of Alachua and the proposed Budget accomplishes this one again. Through the several public workshops and meetings, staff has been able to assemble a Budget that is comprehensive in addressing the needs of the community. The budget process has been transparent and the many discussions have resulted in fiscal parameters that will accomplish the City Commission's goals.

The development of the City's first-ever Strategic Plan has also been critical in establishing departmental direction and incorporation into the budget process. With the Strategic Plan in hand, staff will be able to utilize allocated resources to complete clearly defined steps that will result in accomplishing the initiatives set forth by the City Commission. The commitment of the City Commission to fiscal responsibility and stewardship has been unwavering, often times making decisions that are not popular, but are certainly necessary. For that reason, the City's financial strength has improved to great levels and the citizens are able to enjoy the quality of life they have come to expect. Furthermore, Alachua has become one of the most attractive communities to raise a family or build a business. The Administration and staff share the

dedication of the City Commission to bring prosperity to the community for generations. I look positively forward at the work ahead of us and maintain great confidence that we are well positioned to take advantage of opportunities. It is my humble honor to submit the FY 2016 Budget to the City Commission and I am excited at the work we have before us.

Sincerely,



Traci L. Cain
City Manager



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SECTION 2 BUDGET SUMMARY

INTRODUCTION TO CITY BUDGETING

Defining a City Budget

A city budget is a plan for using City government's financial resources. The budget estimates proposed spending for a given period and estimates the proposed means of paying for them. Two components of a budget are the 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 balances are funds carried over from the previous fiscal year. The City has a variety of uses for fund balance including reserve for future capital projects, for emergencies and catastrophes, for certain bond issues, and for other contingencies and expenditures.

Defining Fund Accounting

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

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

THE BUDGET PROCESS

The process of compiling the City of Alachua annual budget is practically a year-round activity. The basis for the process is statutory deadlines established by the State of Florida. The Finance 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 2015 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 2015. 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.

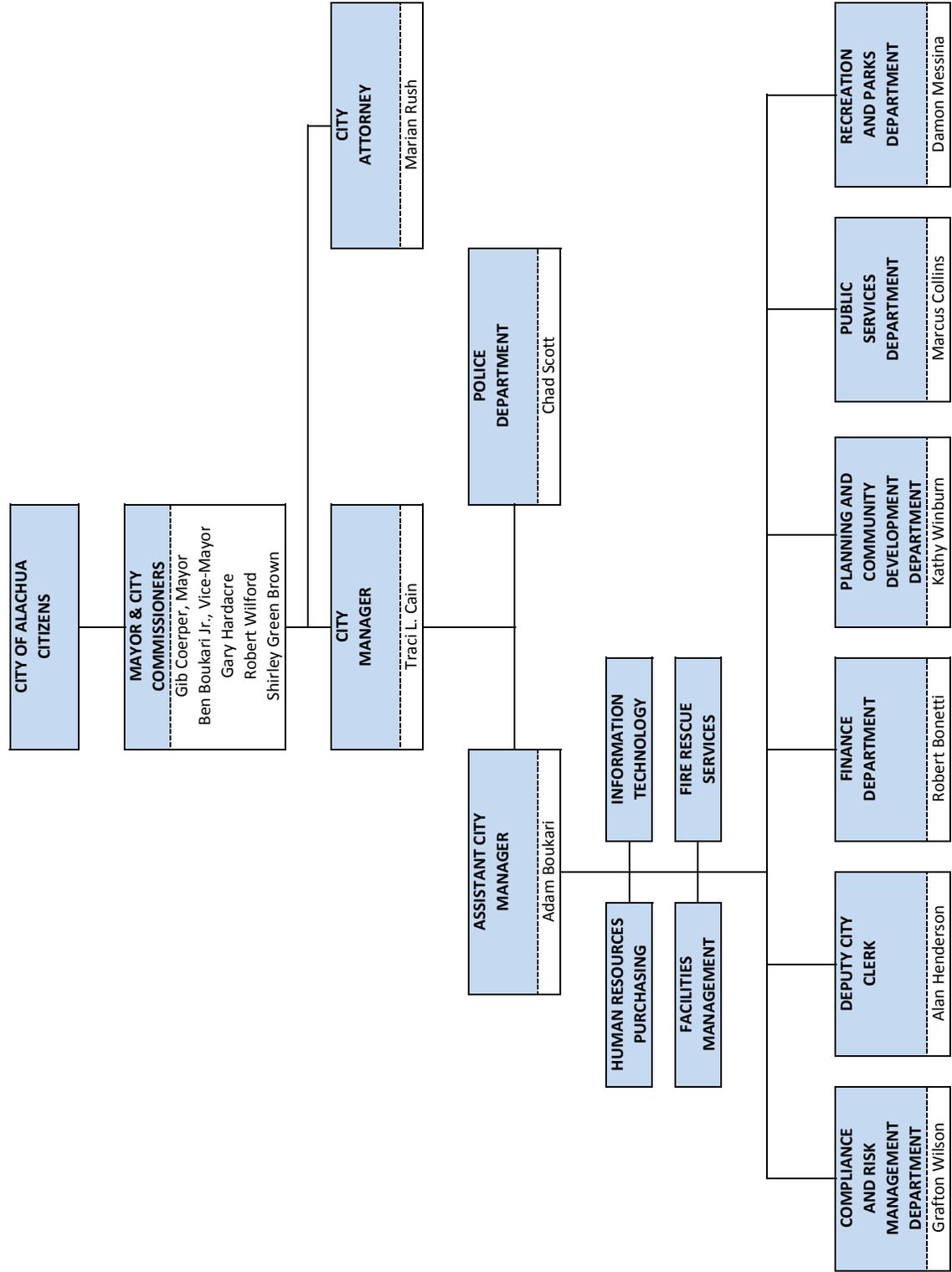
The proposed millage rate for FY 16 was established on July 27, 2015. The proposed millage rate was used by the Property Appraiser to prepare Truth-in-Millage or “TRIM” notices distributed in mid-August. TRIM notices advise County taxpayers of how tax rates proposed by all local taxing authorities, combined with current information on assessed value of real property, will affect the taxes on each taxed parcel of land. The TRIM notice also serves as the official notification of the time and place of the first public hearing for adoption of tentative millage rates and budget by each taxing authority.

State law requires two public budget hearings. The first public budget hearing was held on September 14, 2015. After hearing public testimony, the Commission adopted, on first hearing, the millage rate and a proposed FY 16 budget. The second public hearing was held on September 28, 2015. The hearing was advertised by a published notice and a published breakdown of the millage rate and budget. Like the first public hearing, the Commission heard public testimony prior to adopting the final millage rate and the final budget.

BUDGET PROCESS HIGHLIGHTS

Preparation	April 15	Budget Kickoff Meeting
	May 14	Budget Submissions due from Departments
Review	May-July	Finance Department, Assistant City Manager, City Manager and Department Directors review budgets
	June 1	Preliminary tax roll information from Property Appraiser's Office
	July 1	Official preliminary taxable values provided by Property Appraiser's Office
Adoption	June-Aug	Workshops are held on the Operating and Capital Improvement Budgets, to set millage rate and discuss any budget issues
	August	City Manager presents proposed budgets to Commission
	September 14	First Public Hearing to Adopt Tentative Millage Rate and Proposed Budget (required by State law)
	September 28	Second Public Hearing to Adopt Final Millage Rate for 2015 Tax Roll and the FY 2016 Budget (required by State law)

CITY OF ALACHUA GOVERNMENT



SUMMARY INFORMATION

The approved budget for FY 16 increased \$1,619,744 from the FY 15 approved budget. The increase is mainly due to General and Enterprise Fund increased levels of service and infrastructure investment costs being allocated within the FY 16 budget plan.

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 part-time 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 retirement costs increases and cost of living salary adjustment.

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 reflect 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 gross taxable value increased by \$6.4 million or 1.0% from FY 15. New construction for FY 16 was \$9.9 million, up from the FY 15 amount of \$6.2 million.

Other Taxes – The decline in other tax revenue reflects an anticipated decrease in receipts from Utility Service Taxes based on current trend.

Charges for Services – The charges and fees associated with the operations of the City’s utility system were increased for FY 16. The approved electric, water, wastewater and reclaimed rates for FY 16 were established to better support the infrastructure and expenditures needs 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.

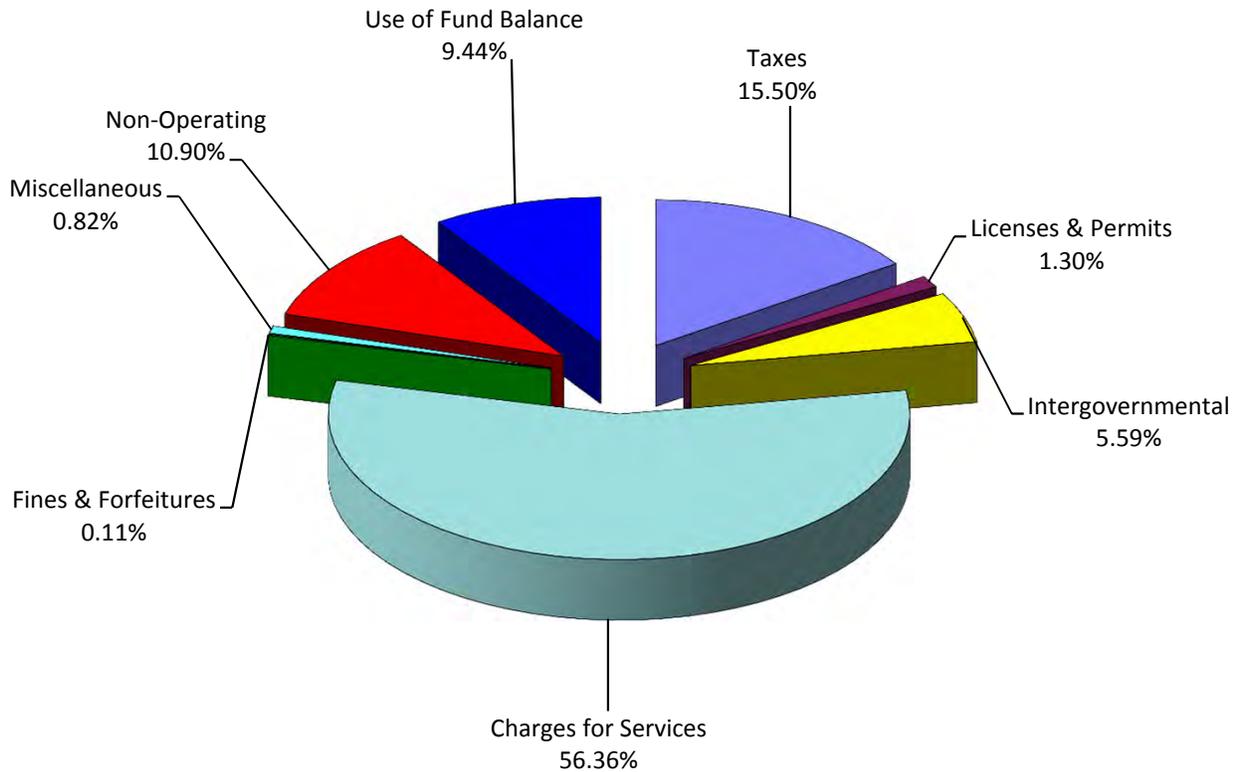
BUDGET SOURCES AND USES

Sources	FY 13 Actual	FY 14 Actual	FY 15 Approved	FY 16 Approved
Use of Fund Balance	\$0	0	4,081,846	3,526,588
Revenue:				
Ad Valorem Taxes	3,650,565	3,650,563	3,680,029	4,011,905
Other Taxes	1,714,151	1,694,246	1,806,339	1,778,167
Licenses and Permits	448,531	507,102	526,000	485,000
Intergovernmental Revenue	1,590,108	1,149,737	2,065,867	2,087,847
Charges for Services	18,326,946	20,640,718	18,859,171	21,059,365
Fines and Forefeitures	48,181	63,393	45,000	40,000
Miscellaneous Revenue	279,966	310,152	1,068,540	306,961
Total Revenue	26,058,448	28,015,911	28,050,946	29,769,245
Transfers-In	2,456,000	2,557,976	4,172,913	4,691,676
Other Non-Revenues	2,218,414	662,887	0	0
Less Undercollection	0	0	(558,437)	(620,497)
	4,674,414	3,220,863	3,614,476	4,071,179
TOTAL SOURCES	\$30,732,862	\$31,236,774	\$ 35,747,268	\$ 37,367,012

USES	FY 13 Actual	FY 14 Actual	FY 15 Approved	FY 16 Approved
Operating Budget				
Personnel Services	6,655,910	6,813,804	7,447,344	7,587,020
Operating Expenses	15,377,955	17,149,259	15,912,789	17,696,154
Capital Outlay	1,744,099	1,685,605	5,787,056	5,227,201
Total Operating Budget	23,777,964	25,648,668	29,147,189	30,510,375
Grants & Aids	0	0	12,250	50,450
Debt Service	1,069,080	1,150,022	1,848,456	1,812,511
Transfers to Other Funds	2,456,000	2,557,976	4,172,913	4,691,676
Other Uses	0	0	100,000	-
Reserves	0	0	466,460	302,000
TOTAL USES	\$27,303,044	\$29,356,666	\$ 35,747,268	\$ 37,367,012

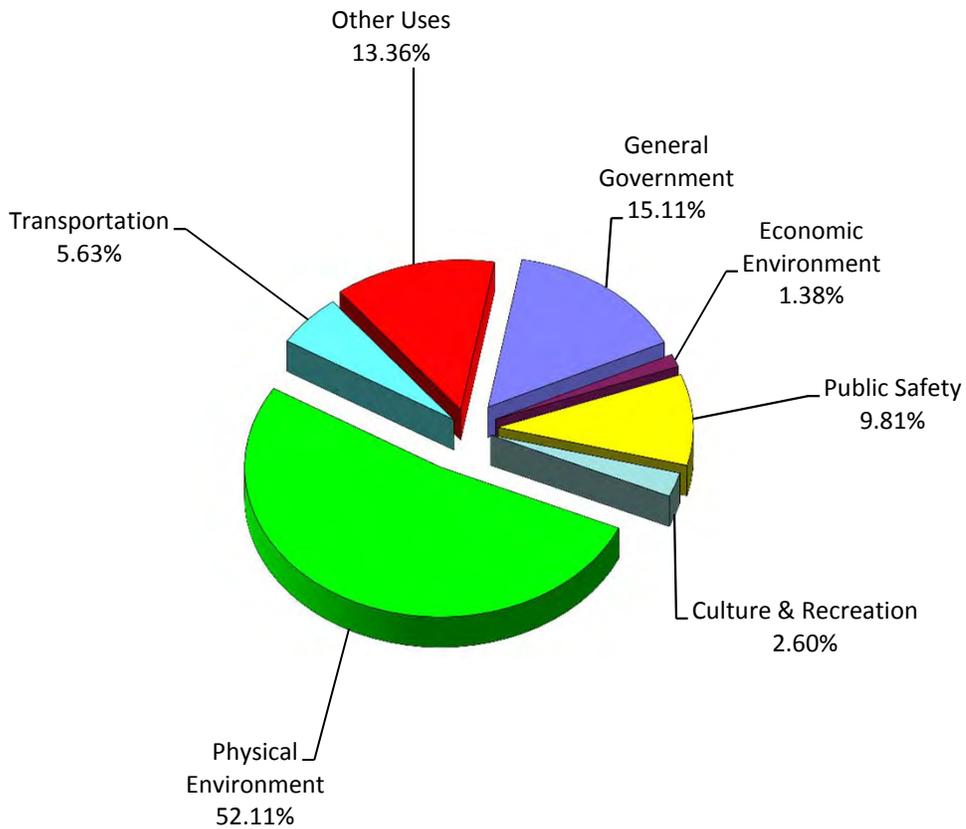
FY 2015-2016 BUDGET REVENUES BY SOURCE

Taxes	\$ 5,790,072
Licenses & Permits	485,000
Intergovernmental	2,087,847
Charges for Services	21,059,365
Fines & Forfeitures	40,000
Miscellaneous	306,961
Non-Operating	4,071,179
Use of Fund Balance	<u>3,526,588</u>
TOTAL	<u>\$ 37,367,012</u>



FY 2015-2016 BUDGET USES BY FUNCTION

General Government	\$ 5,647,779
Economic Environment	516,945
Public Safety	3,665,594
Culture & Recreation	970,698
Physical Environment	19,470,129
Transportation	2,102,191
Other Uses	4,993,676
TOTAL	<u>\$ 37,367,012</u>

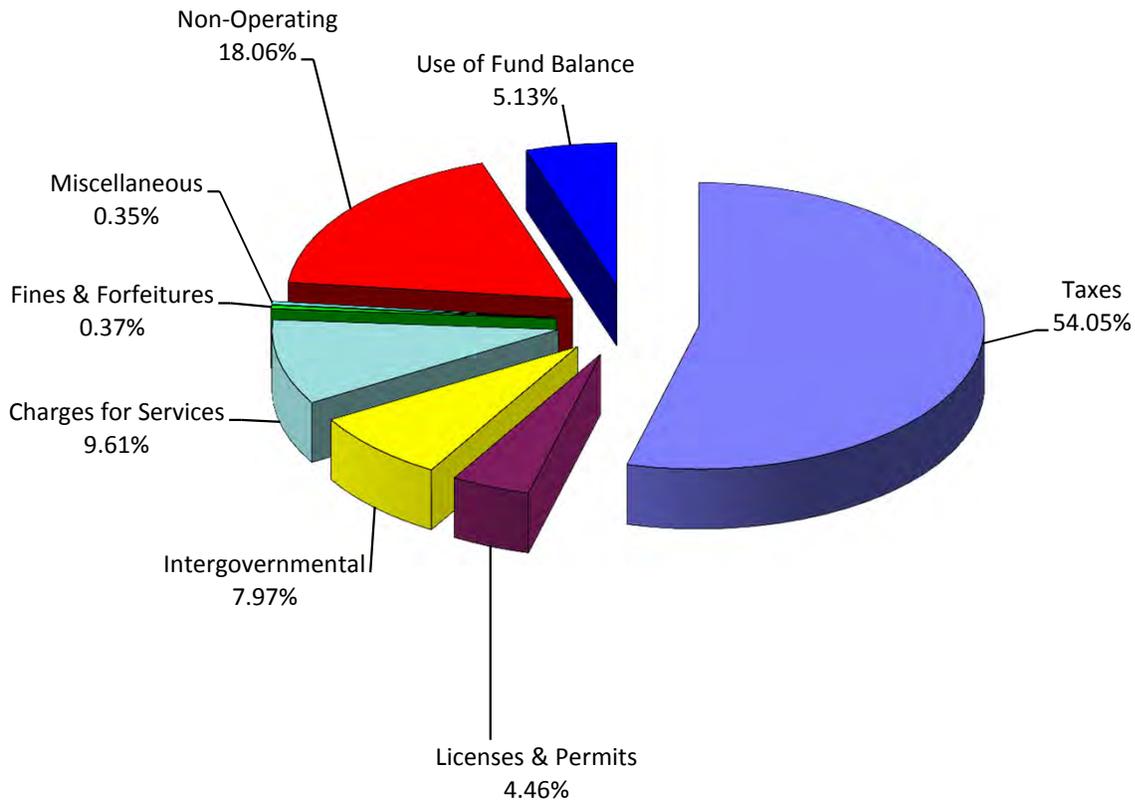


BUDGET BY FUNCTION - ALL FUNDS

	FY 13 Actual	FY 14 Actual	FY 15 Approved	FY 16 Approved
General Government				
Legislative	\$ 131,403	\$ 132,971	\$ 135,231	\$ 137,010
Executive	925,862	491,290	588,431	634,488
Financial & Administrative	1,297,015	2,022,826	2,572,318	2,074,742
Legal Counsel	181,354	131,629	171,513	188,235
Comprehensive Planning	610,500	591,863	691,350	786,127
Debt Service Payments	629,970	628,046	628,358	570,737
Other General Government	553,990	270,806	588,437	1,256,440
Subtotal	4,330,094	4,269,431	5,375,638	5,647,779
Public Safety				
Law Enforcement	2,295,425	2,346,011	2,490,977	2,795,799
Fire Rescue Services	591,605	628,934	653,802	678,769
Protective Inspections	131,270	158,057	205,447	191,026
Other Public Safety	0	0	0	0
Subtotal	3,018,300	3,133,002	3,350,226	3,665,594
Physical Environment				
Electric Utility Services	10,100,459	11,893,408	13,576,480	14,761,643
Water Utility Services	1,198,147	1,237,417	1,202,765	1,299,387
Garbage/Solid Waste Services	736,644	749,060	773,982	812,981
Sewer/Wastewater Services	2,435,460	2,412,211	1,996,020	1,825,902
Flood Control/Stormwater Management	101,622	47,539	787,235	738,795
Mosquito Control	50,562	54,645	36,062	31,421
Subtotal	14,622,894	16,394,280	18,372,544	19,470,129
Transportation				
Transit Systems	0	0	0	0
Road & Street Facilities	655,970	736,999	2,045,428	2,102,191
Subtotal	655,970	736,999	2,045,428	2,102,191
Economic Environment				
Housing & Urban Development	0	0	0	0
Industry Development	0	0	0	0
Other Economic Environment	1,485,411	1,298,235	781,958	516,945
Subtotal	1,485,411	1,298,235	781,958	516,945
Human Services				
Health	0	0	0	0
Welfare	0	0	0	0
Other Human Services	0	0	0	0
Subtotal	0	0	0	0
Culture & Recreation				
Parks and Recreation	734,375	966,743	1,082,101	970,698
Subtotal	734,375	966,743	1,082,101	970,698

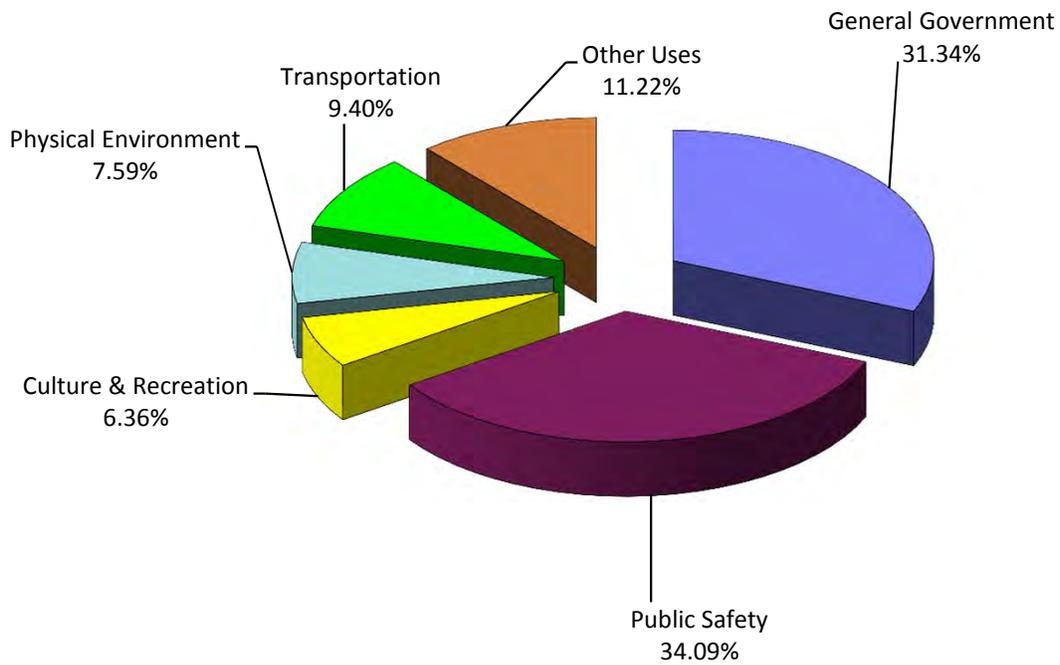
FY 2015-2016 BUDGET REVENUES BY SOURCE - GENERAL FUND

Taxes	\$ 5,790,072
Licenses & Permits	478,000
Intergovernmental	854,122
Charges for Services	1,029,450
Fines & Forfeitures	40,000
Miscellaneous	37,800
Non-Operating	1,934,359
Use of Fund Balance	<u>549,035</u>
TOTAL	<u><u>\$ 10,712,838</u></u>



FY 2015-2016 BUDGET USES BY FUNCTION - GENERAL FUND

General Government	\$ 3,357,323
Public Safety	3,652,537
Culture & Recreation	681,017
Physical Environment	812,981
Transportation	1,007,179
Other Uses	1,201,801
	<hr/>
TOTAL	<u><u>\$ 10,712,838</u></u>



BUDGET BY FUNCTION - GENERAL FUND

	FY 13 Actual	FY 14 Actual	FY 15 Approved	FY 16 Approved
General Government				
Legislative	\$ 131,403	\$ 132,971	\$ 135,231	\$ 137,010
Executive	451,813	491,290	588,431	634,488
Financial & Administrative	901,540	921,430	968,917	941,570
Legal Counsel	181,354	131,629	171,513	188,235
Comprehensive Planning	610,450	591,863	688,843	783,711
Other General Government	292,740	270,807	320,015	672,309
Subtotal	2,569,300	2,539,990	2,872,950	3,357,323
Public Safety				
Law Enforcement	2,289,652	2,334,662	2,475,261	2,782,742
Protective Inspections	131,270	158,057	205,447	191,026
Fire Rescue Services	591,605	628,934	653,802	678,769
Subtotal	3,012,527	3,121,653	3,334,510	3,652,537
Physical Environment				
Garbage/Solid Waste Control Services	736,644	753,671	773,982	812,981
Subtotal	736,644	753,671	773,982	812,981
Transportation				
Road & Street Facilities	655,970	654,088	1,057,178	1,007,179
Subtotal	655,970	654,088	1,057,178	1,007,179
Economic Environment				
Employment Opportunity	0	0	0	0
Industry Development	0	0	0	0
Other Economic Development	0	0	0	0
Subtotal	0	0	0	0
Human Services				
Health	0	0		
Other Human Services	0	0		
Subtotal	0	0	0	0
Culture & Recreation				
Parks and Recreation	697,309	961,765	747,894	681,017
Cultural Services	0	0	0	0
Subtotal	697,309	961,765	747,894	681,017
Courts				
Court-Related Services	0	0		
Subtotal	0	0	0	0
Other Uses				
Interfund Transfers	725,793	990,403	1,108,801	1,101,801
Contribution to Fund Balance	0	0	100,000	0
Contingency	0	0	154,170	100,000
Subtotal	725,793	990,403	1,362,971	1,201,801
Grand Total	\$ 8,397,543	\$ 9,021,570	\$ 10,149,485	\$ 10,712,838

MAJOR REVENUE SOURCES

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 1st of each year in conjunction with estimated millage rates.

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

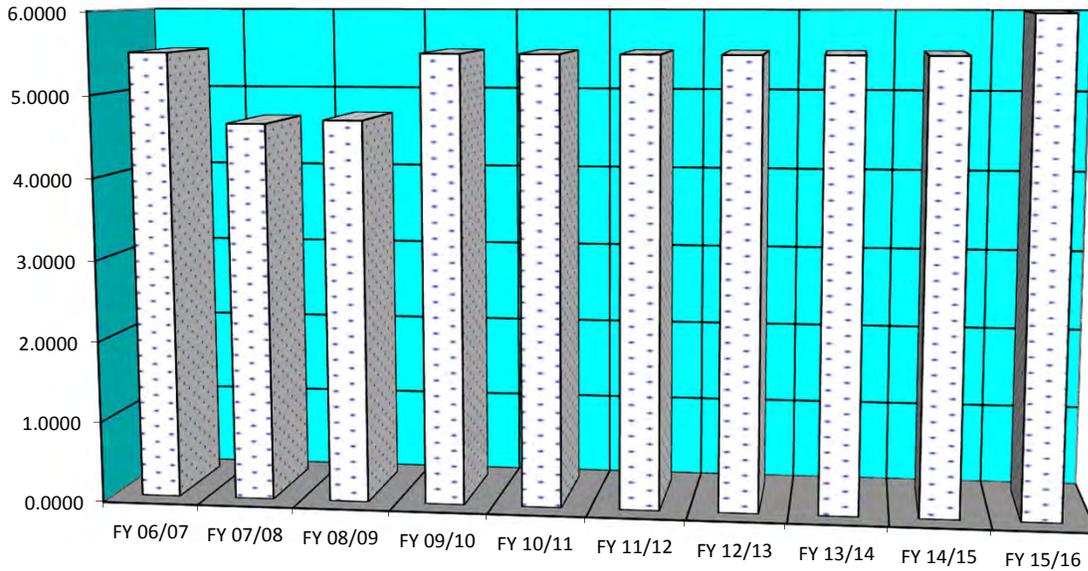
Major Revenue Sources
Fiscal Year 2015-2016 Approved Budget

Major Revenue Source	FY 15/16 Approved Budget	FY 14/15 Approved Budget	FY 13/14 Actual	% Inc/Dec FY 14/15 to FY 15/16	% Inc/Dec FY 13/14 to FY 15/16
Ad Valorem Tax - General Fund	\$ 4,011,905	\$ 3,680,029	\$ 3,650,563	9.02%	9.90%
Local Option Fuel Tax	219,613	209,339	215,679	4.91%	1.82%
Public (Utility) Service Taxes	1,200,000	1,250,000	1,118,050	-4.00%	7.33%
Communications Services Tax	311,554	300,000	313,826	3.85%	-0.72%
Local Business Tax	47,000	47,000	46,691	0.00%	0.66%
Licenses and Permits	478,000	519,000	500,206	-7.90%	-4.44%
Local Govt 1/2 Cent Sales Tax	528,275	490,926	496,497	7.61%	6.40%
State Shared Revenue	243,948	219,130	223,696	11.33%	9.05%
Charges for Services - Electric	16,609,955	14,424,794	14,966,381	15.15%	10.98%
Charges for Services - Water	1,331,307	1,397,516	1,323,681	-4.74%	0.58%
Charges for Services - Wastewater	2,028,106	2,052,989	1,990,091	-1.21%	1.91%

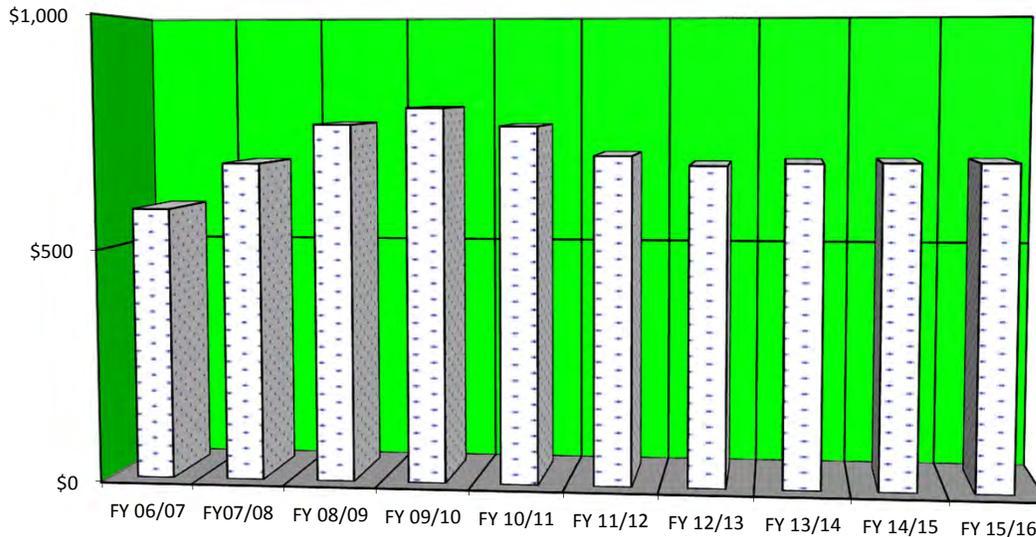
Ad Valorem History

The City of Alachua tax base has slightly increased as the economy slowly recovers. The City's decline prior to the economic recovery was been mitigated to some degree by its stable commercial and industrial tax base. The tax base has increased citywide at about 3.7% on average for the past ten fiscal years but has remained fairly flat over the last five years. For FY 2016, the General Fund citywide adopted operating millage remained at 5.9900 mills.

Millage Rate History



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

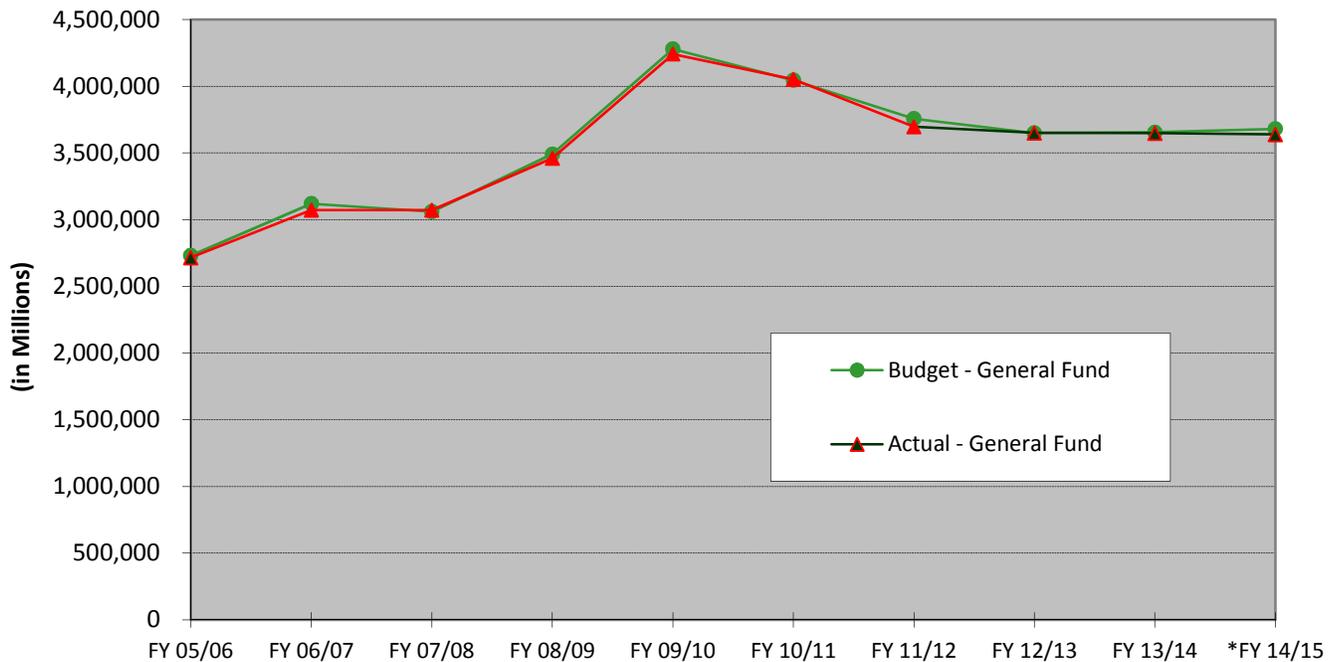


Ad Valorem Property Tax

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 general administration, election services, fire services, park services, law enforcement, roadway maintenance and growth management services.

Actual tax collections in FY 2015 were 99% of the amount budgeted in the General Fund.

Property Tax Collections

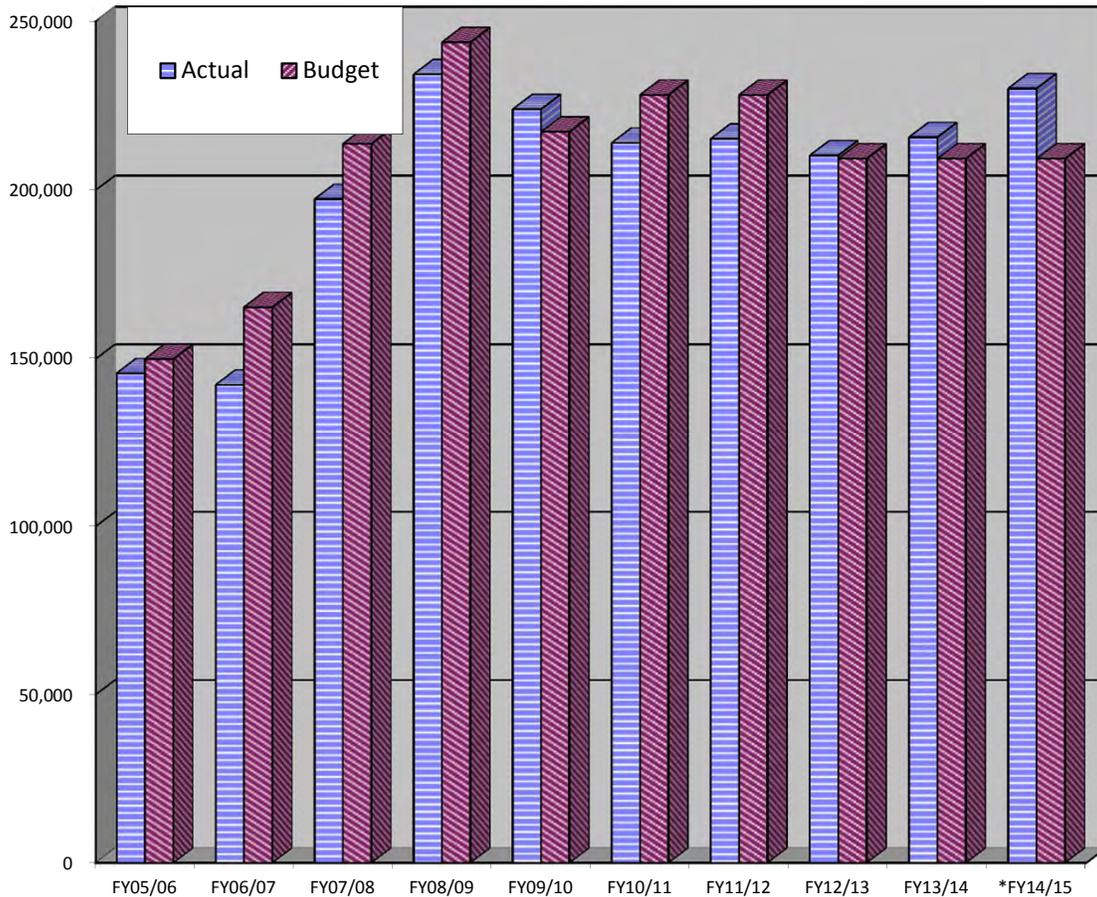


*FY 14/15 Figures Are Unaudited

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 2015, combined Local Option Fuel Tax collections of \$230,127 were \$14,448 more than prior year collections of \$215,679. The FY 2015 budget of \$209,339 was the same as the prior year budget, 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)**

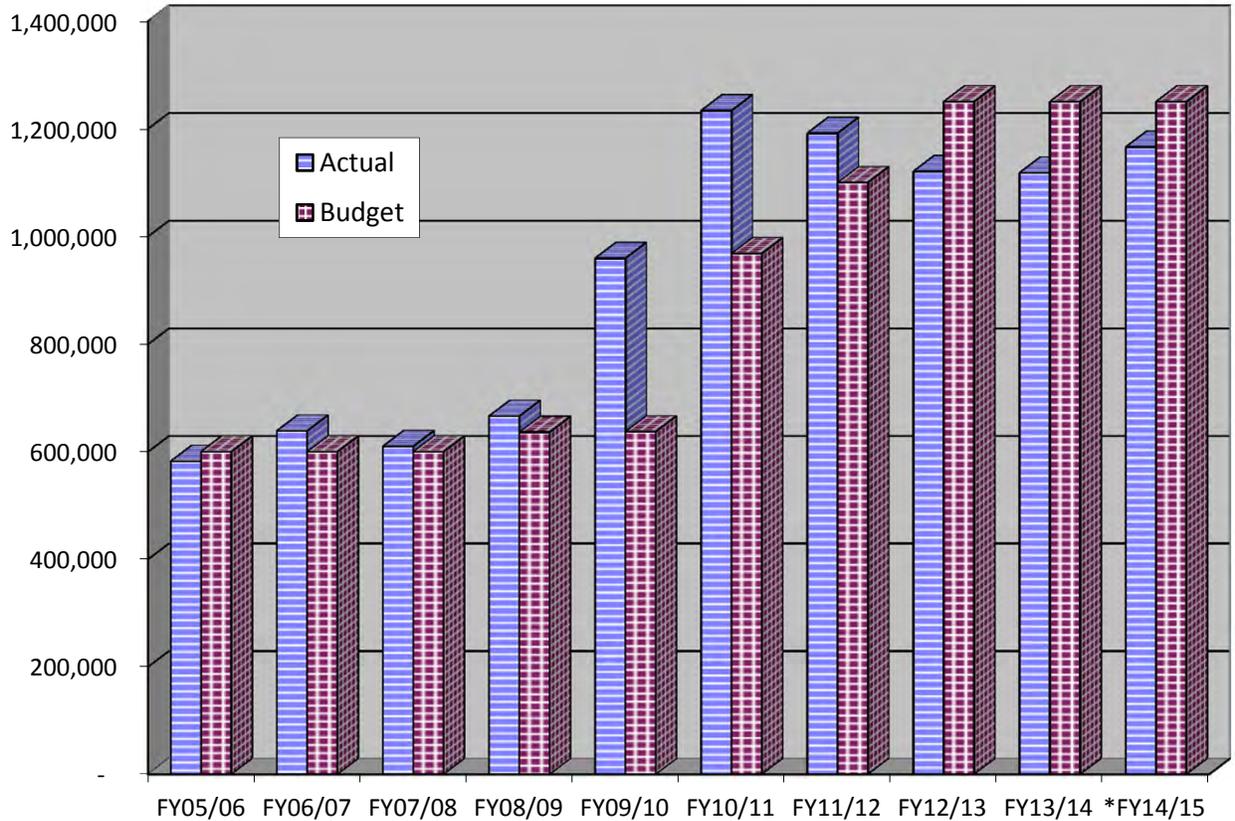


* FY 14/15 Figures Unaudited

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 2014 were as follows: Electricity 10%, Water 10%, Natural Gas 10%, Fuel Oil 4 cents per gallon, Gas: Liquefied petroleum 10%, Gas: Manufactured 10%. Fuel (power) adjustment charges are exempt from Utilities Tax. In FY 2015, Public Service Tax collections of \$1,165,926 were \$47,876 more than the prior year collections of \$1,118,050. The FY 2015 budget of \$1,250,000 was the same as the prior year budget and was based on a historical analysis of prior year tax receipts.

**Public Service Tax Collections
(In Thousands)**

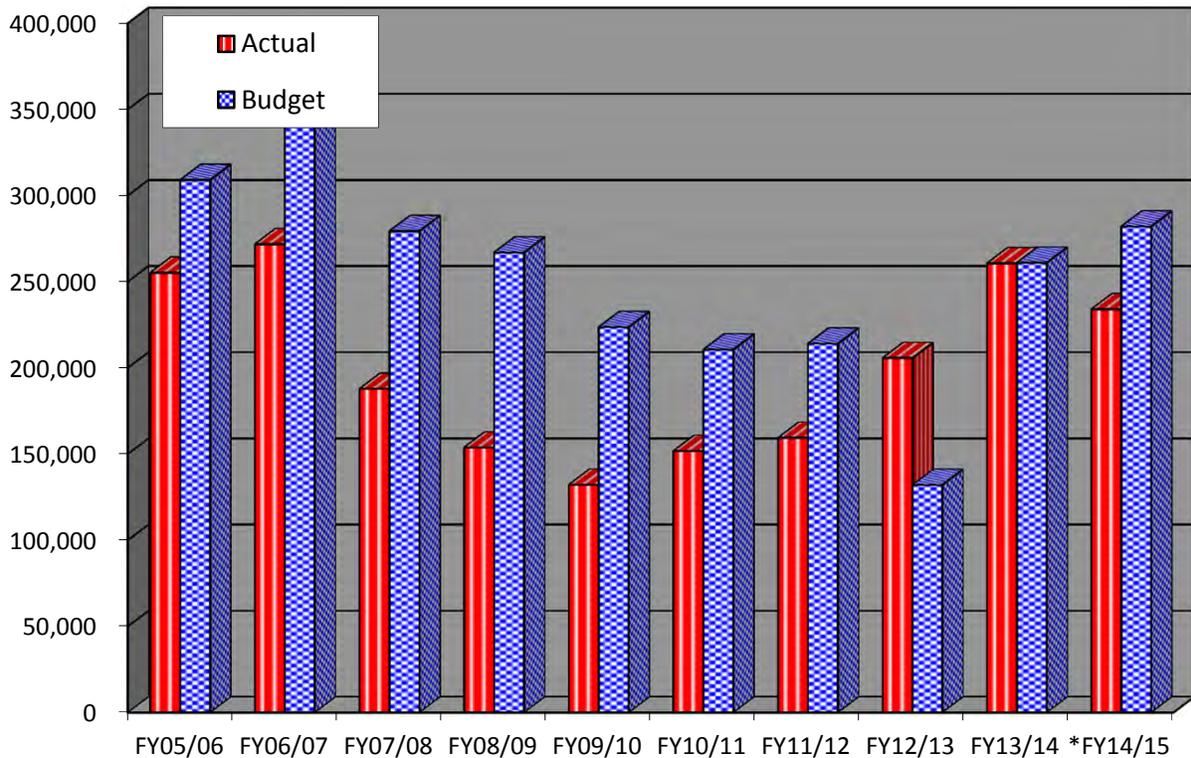


* FY 14/15 Figures Unaudited

Local Business Tax and Permits

Local Business Tax 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 2015, collections for Local Business Tax and permits amounted to \$233,945. This amount was \$26,669 less than the prior year collections of \$260,614. The FY 2015 budget of \$282,000 was \$21,077 less than the prior year budget of \$260,923 and was based on a projections of future permit growth provided by City of Alachua Development staff.

Licenses and Permits (In Thousands)



*FY 14/15 Figures Unaudited

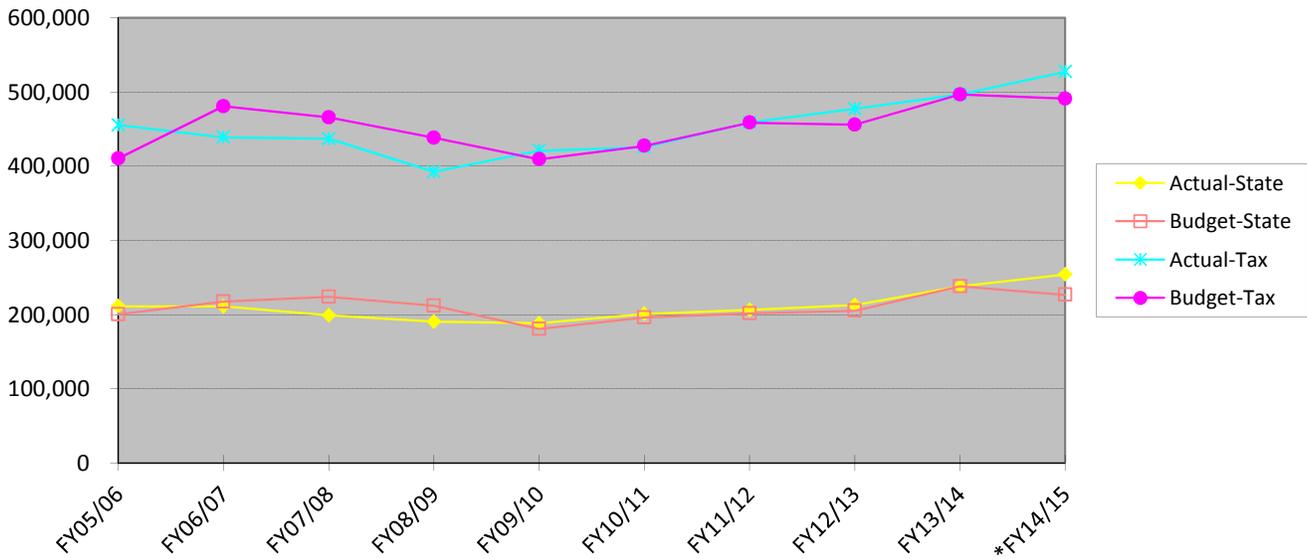
State Revenue Sharing

State Shared Revenues include State Revenue Sharing Program as well as Mobile Home License Fees and Alcoholic Beverage License Fees. In FY 2015, City of Alachua's State Revenue Sharing amounted to \$254,073. This amount was \$15,993 more than the prior year collections of \$238,080. The FY 2015 budget of \$226,630 was \$11,438 less than the prior year budget of \$238,068 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 2015, Local Government Half Cent Sales Tax collections of \$527,152 were \$30,655 more than the prior year collections of \$496,497. The FY 2015 budget of \$490,926 was \$5,571 less than the prior year budget of \$496,497 and was based on projections from the State of Florida.

State Shared Revenues & Half Cent Sales Tax Collections

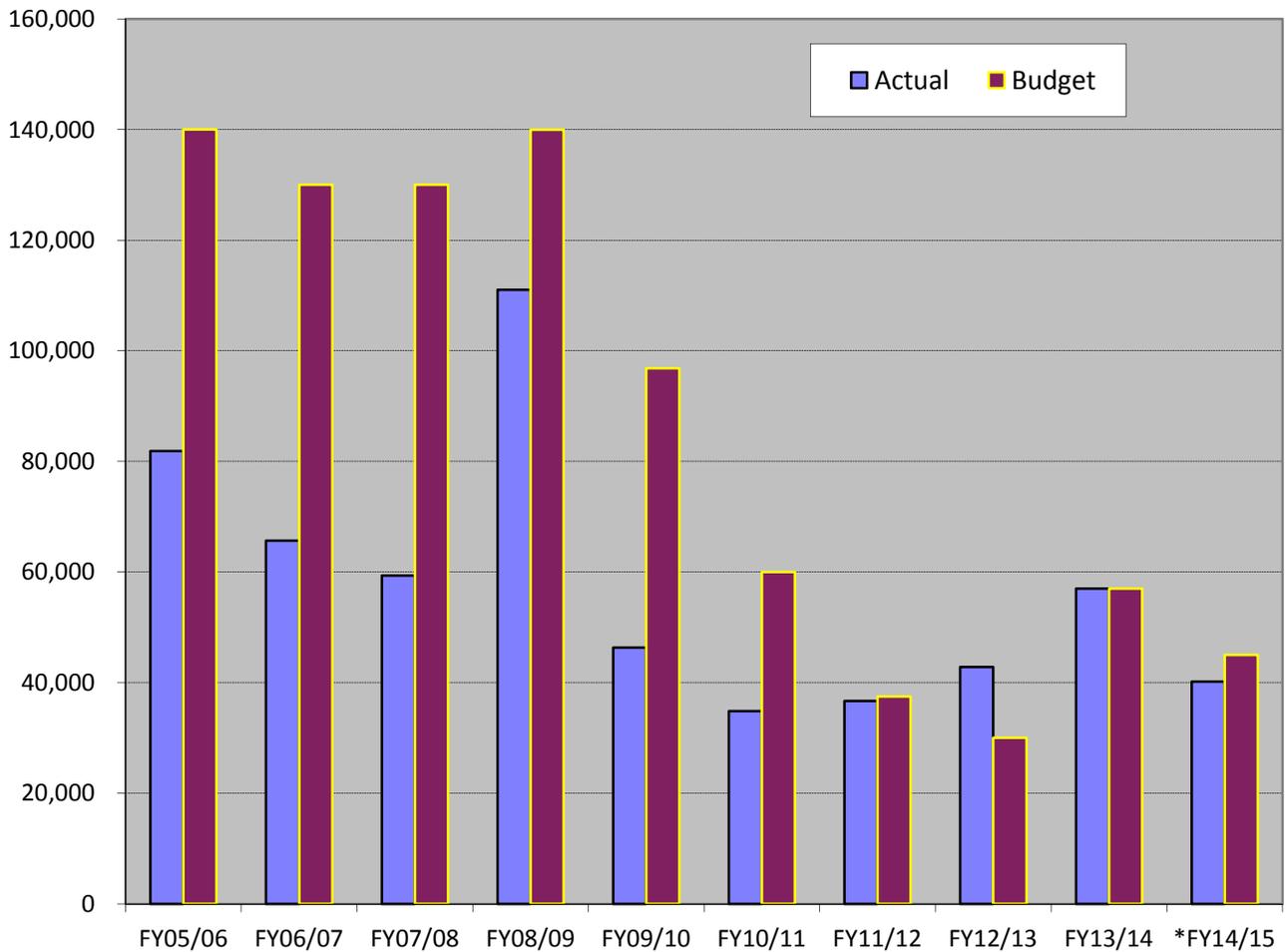


* FY 14/15 Figures Unaudited

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 2015, actual collections of fines and forfeitures amounted to \$40,199. This amount was \$16,807 less than the prior year collections of \$57,006. The FY 2015 budget of \$45,000 is \$12,006 less than the prior year budget of \$57,006 and is based on a historical analysis of prior year collections.

Fines and Forfeitures (In Thousands)

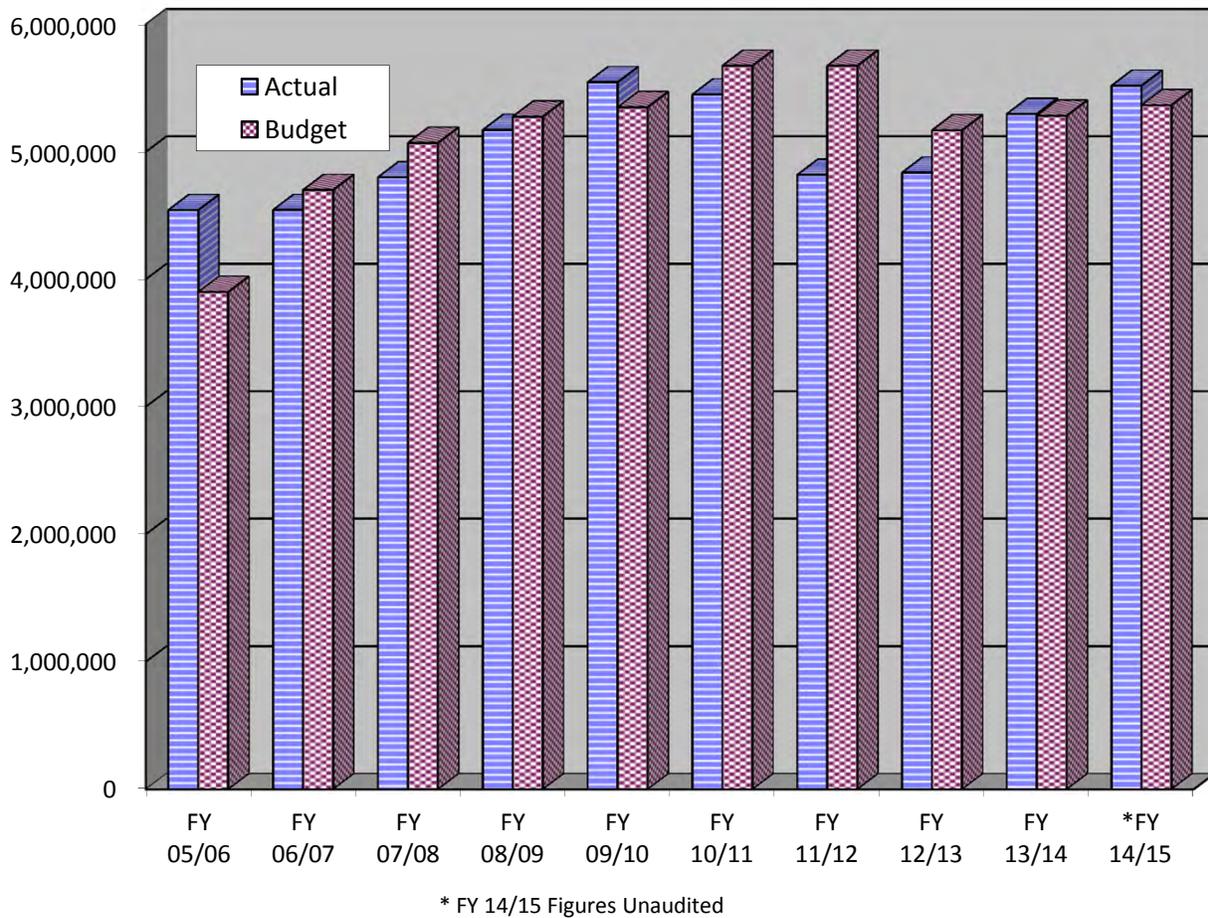


* FY 14/15 Figures Unaudited

Electric Utility-Residential

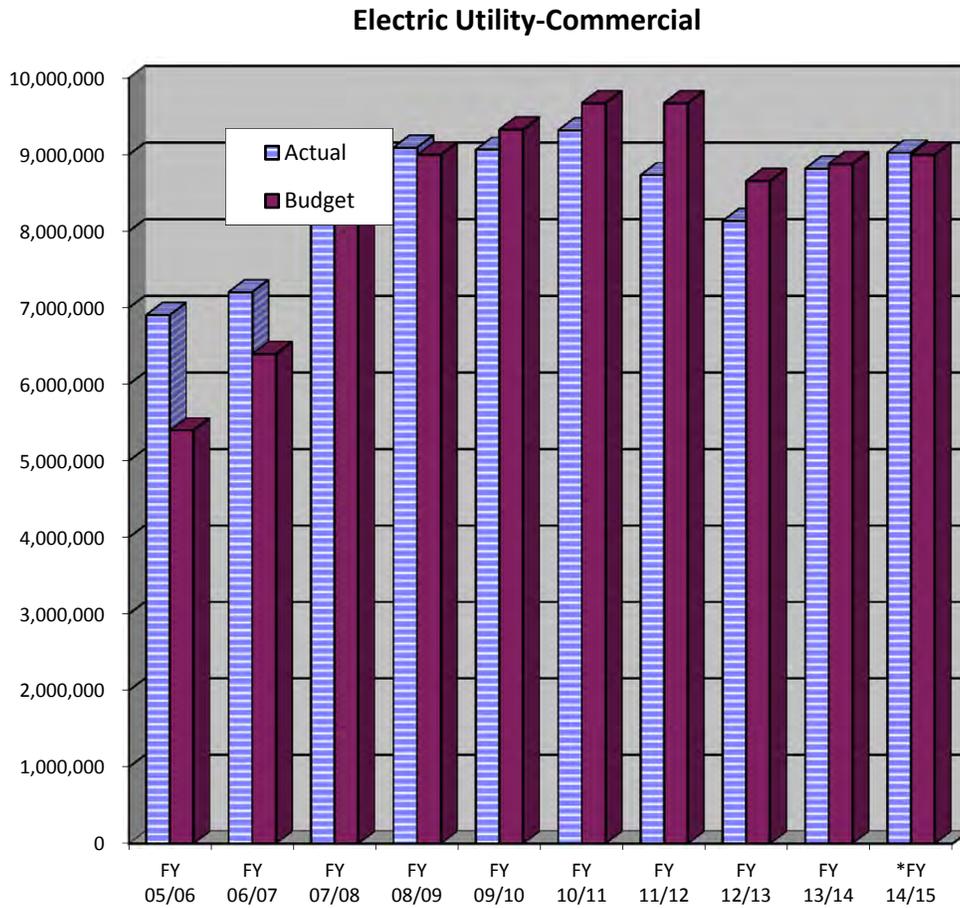
The City of Alachua purchases power from Gainesville Regional Utilities (GRU) and receives it from two different locations. In addition, the City owns an undivided interest in Florida Power Corporation's Crystal River Nuclear Plant and St. Lucie Nuclear Unit. The City of Alachua reserves the right and has the capabilities to periodically review its alternatives to determine the optimum source of its electric supply. In FY 2015, residential electric collections of \$5,517,823 were \$221,191 more than the prior year collections of \$5,296,632.

Electric Utility-Residential



Electric Utility-Commercial

Commercial Electric revenue collections have increased 5% on average annually during the last ten years. In FY 2015, commercial electric collections of \$9,002,012 were \$183,197 more than the prior year collections of \$8,880,552.

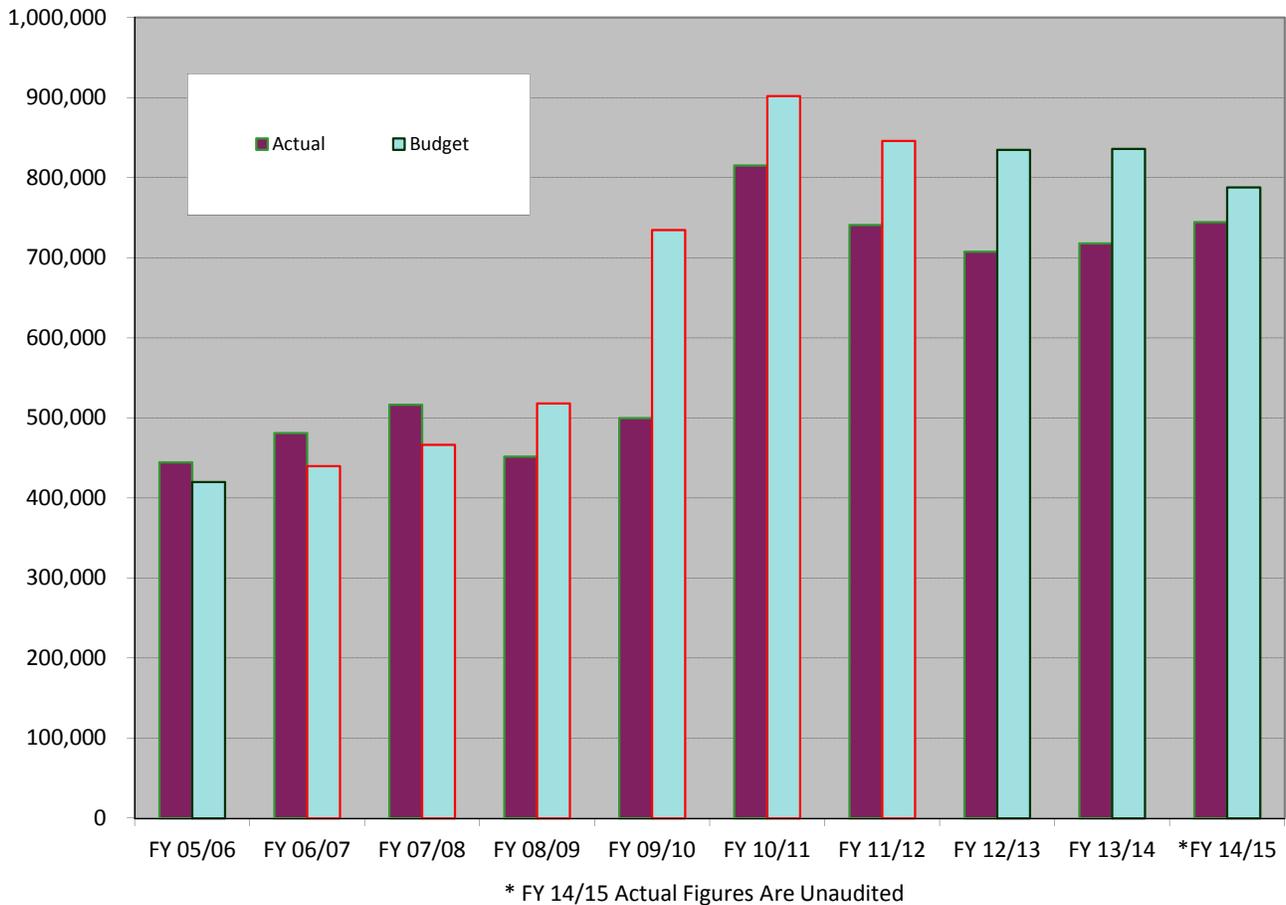


* FY 14/15 Figures Are Unaudited

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 8% annually. In FY 2015, Residential Water collections of \$744,635 were \$26,446 more than the prior year collections of \$718,189.

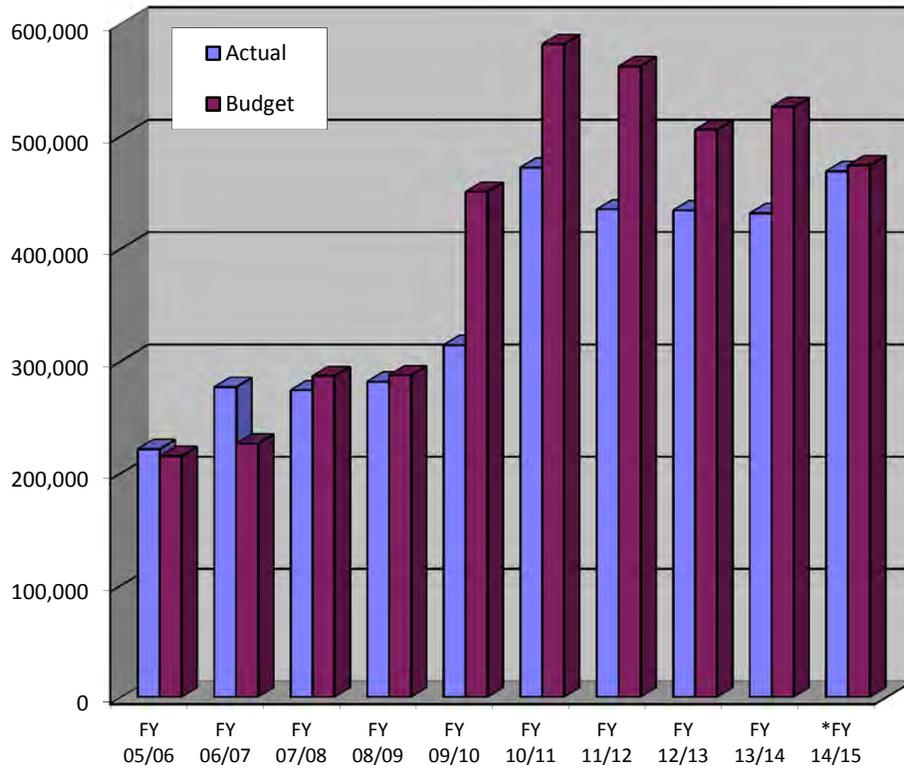
Water Utility-Residential



Water Utility-Commercial

Commercial Water revenue has increased on average by 9% annually during the last ten years. The City increased its rates for FY 2015. In FY 2015, Commercial Water collections of \$468,590 were \$37,368 more than the prior year collections of \$431,222.

Water Utility - Commercial

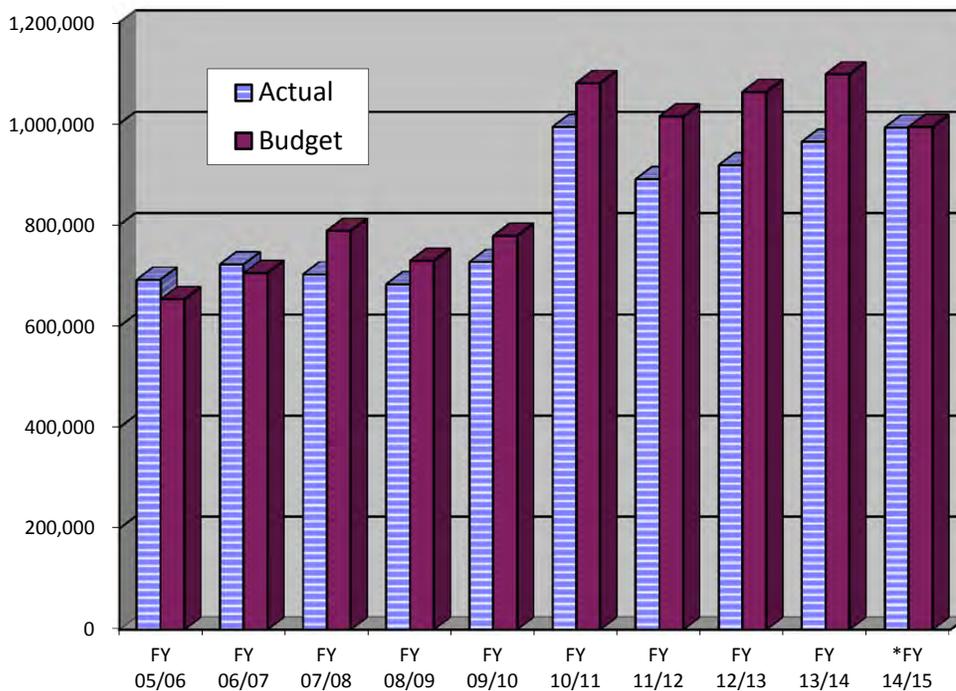


*FY 14/15 Figures Are Unaudited

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. The effluent from the treatment facility is chlorinated and disposed of by spray irrigation or sold as reclaimed water. The existing treatment facility meets all Federal and State regulatory requirements. The City of Alachua's Residential Wastewater revenue has increased 5% annually on the average. In FY 2015, Residential Wastewater collections of \$993,322 were \$65,643 more than the prior year collections of \$965,047.

Wastewater Utility-Residential

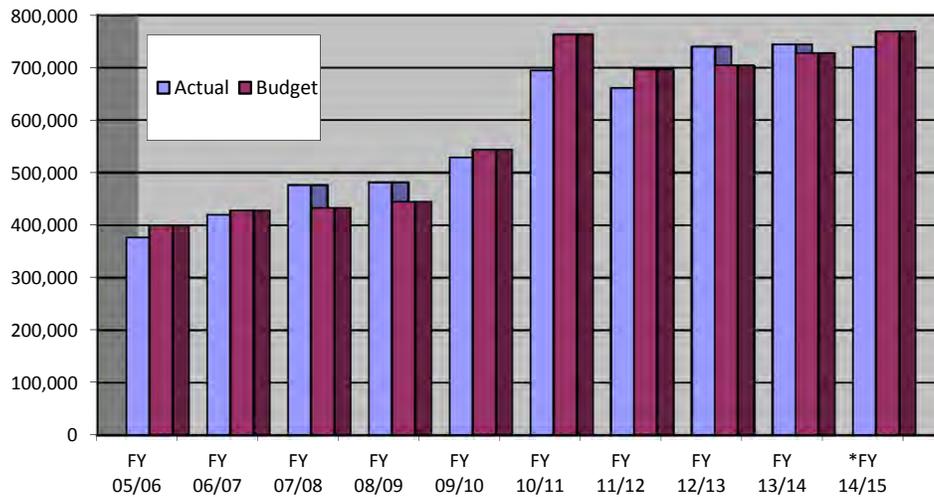


* FY 14/15 Figures Are Unaudited

Wastewater Utility-Commercial

Commercial Wastewater revenue has increased 7.0% annually on the average. In FY 2015, Commercial Wastewater collections of \$739,047 were \$5,731 less than the prior year collections of \$744,778. The City increased rates during FY 2015.

Wastewater-Commercial



*FY 14/15 Figures Are Unaudited

DEBT SERVICE BUDGET SUMMARY

Debt Requirements for the City of Alachua

	FY 2012/13 Actual	FY 2013/14 Actual	FY 2014/15 Approved	FY 2015/16 Approved
Debt Service Budget				
Principal Payments	7,866,709	1,014,620	1,140,334	1,189,977
Interest and Fiscal Charges	769,346	711,736	707,372	621,784
Total City Debt Service	8,636,055	1,726,356	1,847,706	1,811,761
Operating Transfers Out	0	0	0	0
Other	84,735	3,975	750	750
Total Debt Service Funds	8,720,790	1,730,331	1,848,456	1,812,511
 Total City Debt Issued	 5,685,500	 0	 0	 0
 Total Funded Outstanding City Debt	 8,720,790	 1,730,331	 1,848,456	 1,812,511
 City Debt Outstanding By Type:				
Governmental Activities	645,470	726,134	727,638	670,017
Business-type Activities				
Electric	4,334,135	464,931	470,275	469,715
Water	600,571	148,419	150,708	113,201
Wastewater	3,140,614	390,847	499,835	559,578

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

* During fiscal years 2010, 2011, and 2012 the City entered into a State Revolving Fund Loan Agreement with the Florida Department of Environmental Protection for the construction on a new wastewater treatment plant.

* During fiscal year 2013, the City issued Utility Refunding Bond to payoff Series 1979 and Series 2013 Utility Revenue Bonds.

* During fiscal year 2013, the City issued a Redevelopment Note to pay for redevelopment projects located within the Community Redevelopment Agency area.

* During fiscal year 2015, the City refinanced the remaining \$1,150,000 Series 2001A Section 108 Note which is not reflected as it was not part of the Approved FY15 Budget.

FULL-TIME EQUIVALENT POSITIONS SUMMARY

Department Name	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
City Commission	5.00	5.00	5.00	5.00
City Manager (1)	3.00	3.00	4.00	4.00
Administrative Services	8.00	8.00	8.00	8.00
Deputy City Clerk	2.00	2.00	2.00	2.00
Finance	14.00	14.00	14.00	14.00
Planning & Community Development (2)	6.00	6.00	7.00	7.00
Compliance & Risk Management (2) (5)	4.00	4.00	3.00	3.50
Recreation	7.00	7.00	7.00	7.00
APD (3) (6)	29.50	29.50	30.00	31.50
Public Services (4)	38.00	38.00	37.00	37.00
TOTALS	116.50	116.50	117.00	119.00

(1) Additional FTE added during FY 15 for Project Coordinator.

(2) Clerical Assistant (1 FTE) position transferred from Compliance to Planning in FY 15 - reclassified as Building Assistant I.

(3) Additional 0.5 FTE for part-time Police Officer added in FY 15.

(4) Distribution/Collections Technician FTE not funded in FY 15.

(5) Additional 0.5 FTE for part-time Safety Specialist position added in FY 16.

(6) Additional 1.5 FTE for three part-time Police Officer positions added in FY 16.

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

ESTIMATION OF THE CITY'S ENDING FUND BALANCE FOR FY 16

The City's estimation of ending fund balance can be looked at as its financial position on September 30, 2016. 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 \$34 million, excluding reserves.

A factor that should be reviewed when estimating the City's financial position on September 30, 2016 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, 2016.

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

FY 16 APPROVED BUDGET FUND BALANCE SUMMARY

Fund Title	Estimated Beginning Fund Balance	Revenues/ Sources	Expenditures/ Uses	Estimated Ending Fund Balance
General Fund	\$ 5,535,109	\$ 10,163,803	\$ 10,712,838	\$ 4,986,074
Subtotal General Fund	5,535,109	10,163,803	10,712,838	4,986,074
Special Revenue Funds				
Explorer Post 537	5,160	0	5,160	0
Additional Court Costs	4,615	4,365	6,980	2,000
TK Basin	13,495	7,010	12,200	8,305
Donation Fund	50,433	0	50,433	0
Community Redevelopment Agency (CRA)	209,182	463,620	526,945	145,857
Subtotal Special Revenue Funds	282,885	474,995	601,718	156,162
Debt Service Funds				
Debt Service Fund	0	570,737	570,737	0
Subtotal Debt Service Funds	0	570,737	570,737	0
Capital Projects Funds				
San Felasco Conservation Corridor	7,910	0	7,910	0
Municipal Complex Projects	0	311,199	311,199	0
Project Legacy	84,671	150,000	234,671	0
Heritage Oaks	726,595	0	726,595	0
FDOT-EDTP Grant	0	289,276	289,276	0
CDBG Neighborhood Revitalization Grant	0	805,736	805,736	0
Subtotal Capital Projects Funds	819,176	1,556,211	2,375,387	0
Enterprise Funds				
Electric Utility	11,809,158	16,336,872	17,742,840	10,403,190
Water Utility	1,979,615	1,305,918	1,579,410	1,706,123
Wastewater Utility	16,729,964	1,987,633	2,180,667	16,536,930
Mosquito Control	116,232	55,239	47,311	124,160
Subtotal Enterprise Funds	30,634,969	19,685,662	21,550,228	28,770,403
Internal Service Funds				
Utility Administration & Operations	380,772	1,389,016	1,556,104	213,684
Subtotal Internal Service Funds	380,772	1,389,016	1,556,104	213,684
Trust & Agency Funds	0	0	0	0
Subtotal Trust & Agency Funds	0	0	0	0
Total	\$ 37,652,911	\$ 33,840,424	\$ 37,367,012	\$ 34,126,323

INTERFUND TRANSFER OVERVIEW

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

The remaining transfer from the Recreation Surtax Fund is for Recreation related improvements at the Swick House.

SUMMARY OF INTERFUND TRANSFERS FISCAL YEAR 2015-2016

TRANSFERS OUT		AMOUNT	TRANSFERS IN		AMOUNT
001	GENERAL FUND	\$ 1,101,801	070	DEBT SERVICE FUND	515,995
			303	MUNICIPAL COMPLEX FUND	111,199
			310	CRA FUND	199,607
			318	PROJECT LEGACY FUND	150,000
			322	CDBG-NR GRANT FUND	125,000
010	ELECTRIC UTILITY FUND	2,896,197	001	GENERAL FUND	1,821,117
			303	MUNICIPAL COMPLEX FUND	200,000
			700	INTERNAL SERVICE FUND	875,080
020	WATER UTILITY FUND	250,023	700	INTERNAL SERVICE FUND	250,023
030	WASTE WATER UTILITY FUND	304,765	070	DEBT SERVICE FUND	54,742
			700	INTERNAL SERVICE FUND	250,023
042	MOSQUITO CONTROL FUND	13,890	700	INTERNAL SERVICE FUND	13,890
700	INTERNAL SERVICE FUND	125,000	001	GENERAL FUND	125,000
TOTAL TRANSFERS		\$ <u>4,691,676</u>			\$ <u>4,691,676</u>



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SECTION 3 FUND SUMMARIES

BUDGET BY FUND

This section provides an overview of the City budget at the fund level. It includes budget amounts for FY 16. 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 13 and FY 14, along with the approved budgets for FY 15 and FY 16.

BASIS OF ACCOUNTING AND BUDGETING

Because the revenue and expenditure estimates contained in the Proposed Fiscal Year 2015-2016 Budget are based on GAAP, it is important that the reader have an overview of accounting principles as they relate to the estimates. The following is a brief review of the measurement focus and basis of accounting; the two principles which most directly affect those estimates.

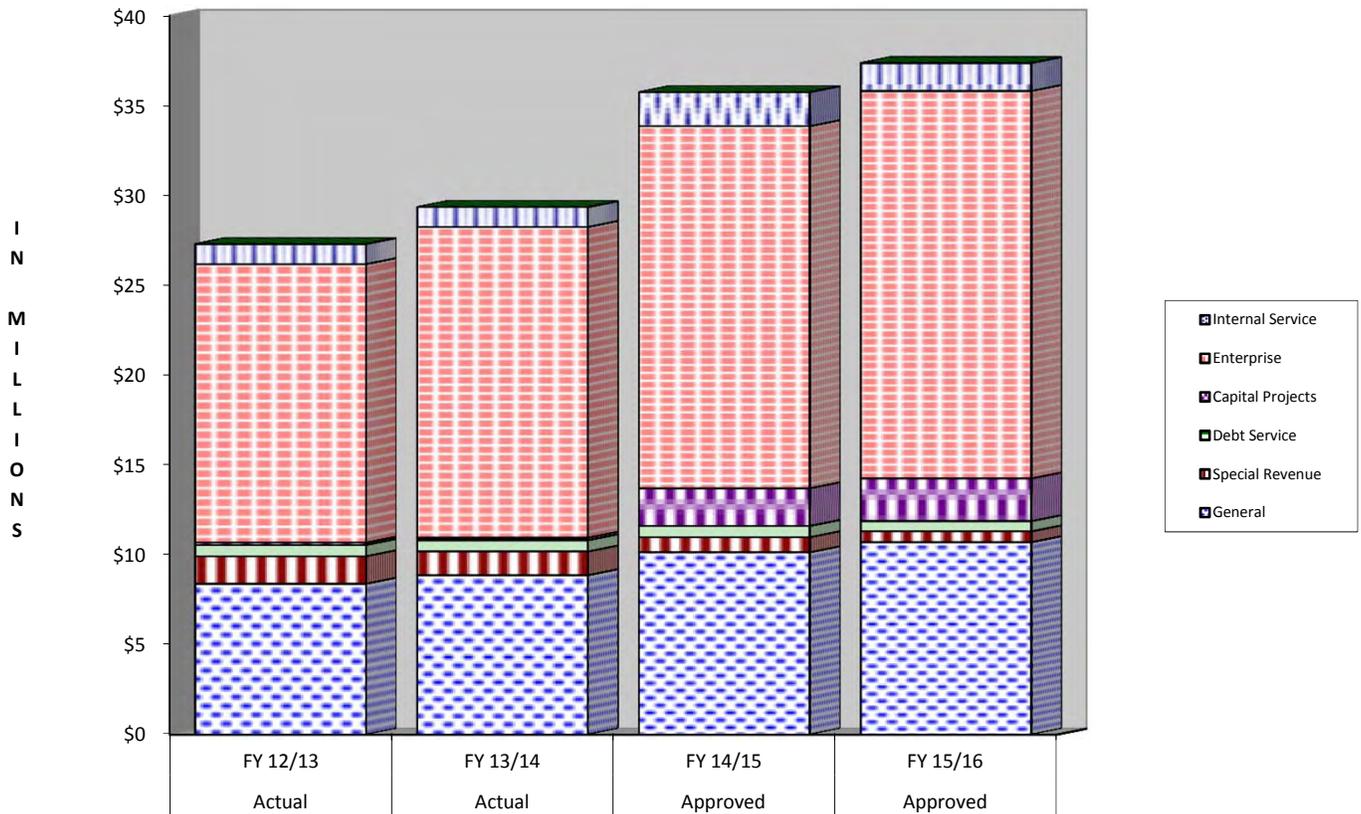
Basis of accounting refers to the timing by which revenues and expenditures are recognized in the accounts and reported on the financial statements.

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

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

BUDGET BY FUND TYPE

	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
General	\$ 8,397,543	\$ 8,873,630	\$ 10,149,485	\$ 10,712,838
Special Revenue	1,533,430	1,322,512	838,817	601,718
Debt Service	629,970	624,820	628,358	570,737
Capital Projects	126,684	138,430	2,097,911	2,375,387
Enterprise	15,498,254	17,291,436	20,140,512	21,550,228
Internal Service	1,117,163	1,105,838	1,892,185	1,556,104
Trust & Agency	-	-	-	-
Total	\$27,303,044	\$29,356,666	\$35,747,268	\$37,367,012



GENERAL FUND (001)

REVENUE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING REVENUE:				
TAXES	\$ 5,364,716	\$ 5,344,809	\$ 5,486,368	\$ 5,790,072
PERMITS, FEES & ASSESSMENTS	437,723	500,206	519,000	478,000
INTERGOVERNMENTAL REVENUE	770,402	792,773	805,287	854,122
CHARGES FOR SERVICES	903,806	905,105	922,625	1,029,450
FINES AND FORFEITURES	42,814	57,006	45,000	40,000
MISCELLANEOUS REVENUE	58,716	66,781	35,700	37,800
TOTAL OPERATING	7,578,177	7,666,680	7,813,980	8,229,444
NON-OPERATING REVENUE:				
OPERATING TRANSFERS IN	1,656,710	1,625,560	1,621,117	1,946,117
USE OF FUND BALANCE	0	0	727,248	549,035
OTHER NON-REVENUES	11,270	0	(12,860)	(11,758)
TOTAL NON-OPERATING	1,667,980	1,625,560	2,335,505	2,483,394
TOTAL REVENUE	\$ 9,246,157	\$ 9,292,240	\$ 10,149,485	\$ 10,712,838

EXPENDITURE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 4,306,562	\$ 4,445,000	\$ 4,871,519	\$ 5,068,646
OPERATING EXPENSES	2,972,278	2,996,151	3,167,140	3,447,541
CAPITAL OUTLAY	392,910	590,014	735,605	944,400
DEBT SERVICE	0	0	0	0
GRANTS AND AIDS	0	0	12,250	50,450
TOTAL OPERATING	7,671,750	8,031,165	8,786,514	9,511,037
NON-OPERATING:				
OPERATING TRANSFERS OUT	725,793	990,403	1,108,801	1,101,801
RESERVE FOR CONTINGENCY	0	0	154,170	100,000
NON-OPERATING	0	0	0	0
CONTRIBUTION TO FUND BALANCE	0	0	100,000	0
TOTAL NON-OPERATING	725,793	990,403	1,362,971	1,201,801
TOTAL EXPENDITURES	\$ 8,397,543	\$ 9,021,568	\$ 10,149,485	\$ 10,712,838

ELECTRIC UTILITY (010)

REVENUE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	13,073,827	14,966,381	14,424,794	16,609,955
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	88,279	297,249	216,246	231,951
TOTAL OPERATING	<u>13,162,106</u>	<u>15,263,630</u>	<u>14,641,040</u>	<u>16,841,906</u>
NON-OPERATING REVENUE:				
USE OF FUND BALANCE	0	0	1,955,076	1,405,968
OTHER NON-REVENUES	220,674	662,887	(439,014)	(505,034)
TOTAL NON-OPERATING	<u>220,674</u>	<u>662,887</u>	<u>1,516,062</u>	<u>900,934</u>
TOTAL REVENUE	\$ 13,382,780	\$ 15,926,517	\$ 16,157,102	\$ 17,742,840

EXPENDITURE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 640,588	\$ 689,708	\$ 745,172	\$ 737,876
OPERATING EXPENSES	9,287,687	11,101,184	10,879,157	12,138,914
CAPITAL OUTLAY	0	0	1,481,876	1,415,138
DEBT SERVICE	173,223	48,904	470,275	469,715
TOTAL OPERATING	<u>10,101,498</u>	<u>11,839,796</u>	<u>13,576,480</u>	<u>14,761,643</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	1,623,029	0	2,477,719	2,896,197
OTHER NON_OPERATING	0	1,637,106	0	0
RESERVES	0	0	102,903	85,000
TOTAL NON-OPERATING	<u>1,623,029</u>	<u>1,637,106</u>	<u>2,580,622</u>	<u>2,981,197</u>
TOTAL EXPENDITURES	\$ 11,724,527	\$ 13,476,902	\$ 16,157,102	\$ 17,742,840

WATER UTILITY (020)

REVENUE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	24,527	6,078	0
CHARGES FOR SERVICES	1,304,055	1,323,681	1,397,516	1,331,307
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	1,650	26,141	15,000	15,000
TOTAL OPERATING	<u>1,305,705</u>	<u>1,374,349</u>	<u>1,418,594</u>	<u>1,346,307</u>
NON-OPERATING REVENUE:				
USE OF FUND BALANCE	0	0	215,690	273,492
OTHER NON-REVENUES	88,008	0	(42,375)	(40,389)
TOTAL NON-OPERATING	<u>88,008</u>	<u>0</u>	<u>173,315</u>	<u>233,103</u>
TOTAL REVENUE	\$ 1,393,713	\$ 1,374,349	\$ 1,591,909	\$ 1,579,410

EXPENDITURE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 360,611	\$ 386,840	\$ 371,931	\$ 368,376
OPERATING EXPENSES	786,586	816,748	406,558	423,910
CAPITAL OUTLAY	0	0	273,568	393,900
DEBT SERVICE	53,726	27,978	150,708	113,201
TOTAL OPERATING	<u>1,200,923</u>	<u>1,231,566</u>	<u>1,202,765</u>	<u>1,299,387</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	261,886	250,023
OTHER NON_OPERATING	0	1,968	0	0
RESERVES	0	0	127,258	30,000
TOTAL NON-OPERATING	<u>0</u>	<u>1,968</u>	<u>389,144</u>	<u>280,023</u>
TOTAL EXPENDITURES	\$ 1,200,923	\$ 1,233,534	\$ 1,591,909	\$ 1,579,410

WASTEWATER UTILITY (030)

REVENUE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	551,284	0	0	0
CHARGES FOR SERVICES	1,840,372	1,990,091	2,052,989	2,028,106
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	1,246	42,830	21,000	21,000
TOTAL OPERATING	<u>2,392,902</u>	<u>2,032,921</u>	<u>2,073,989</u>	<u>2,049,106</u>
NON-OPERATING REVENUE:				
USE OF FUND BALANCE	0	0	329,343	193,034
OTHER NON-REVENUES	1,012,962	0	(62,220)	(61,473)
TOTAL NON-OPERATING	<u>1,012,962</u>	<u>0</u>	<u>267,123</u>	<u>131,561</u>
TOTAL REVENUE	\$ 3,405,864	\$ 2,032,921	\$ 2,341,112	\$ 2,180,667

EXPENDITURE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 437,240	\$ 404,372	\$ 445,005	\$ 394,853
OPERATING EXPENSES	1,739,179	1,723,518	695,160	695,596
CAPITAL OUTLAY	0	0	356,020	175,875
DEBT SERVICE	274,620	217,315	499,835	559,578
TOTAL OPERATING	<u>2,451,039</u>	<u>2,345,205</u>	<u>1,996,020</u>	<u>1,825,902</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	71,585	72,638	295,325	304,765
OTHER NON_OPERATING	0	51,000	0	0
RESERVES	0	0	49,767	50,000
TOTAL NON-OPERATING	<u>71,585</u>	<u>123,638</u>	<u>345,092</u>	<u>354,765</u>
TOTAL EXPENDITURES	\$ 2,522,624	\$ 2,468,843	\$ 2,341,112	\$ 2,180,667

MOSQUITO CONTROL (042)

REVENUE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	53,997	54,585	56,047	56,047
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	999	31	900	900
TOTAL OPERATING	<u>54,996</u>	<u>54,616</u>	<u>56,947</u>	<u>56,947</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	(4,850)	(7,928)
OTHER NON-REVENUES	0	0	(1,708)	(1,708)
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>(6,558)</u>	<u>(9,636)</u>
TOTAL REVENUE	\$ 54,996	\$ 54,616	\$ 50,389	\$ 47,311

EXPENDITURE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 3,610	\$ 6,295	\$ 6,111	\$ 6,111
OPERATING EXPENSES	46,572	48,349	25,326	25,310
CAPITAL OUTLAY	0	0	4,625	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>50,182</u>	<u>54,644</u>	<u>36,062</u>	<u>31,421</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	12,327	13,890
OTHER NON_OPERATING	379	320	0	0
RESERVES	0	0	2,000	2,000
TOTAL NON-OPERATING	<u>379</u>	<u>320</u>	<u>14,327</u>	<u>15,890</u>
TOTAL EXPENDITURES	\$ 50,561	\$ 54,964	\$ 50,389	\$ 47,311

BUILDING OPERATIONS FUND (043)

REVENUE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	1,266	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	<u>1,266</u>	<u>0</u>	<u>0</u>	<u>0</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	0	85,904	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>85,904</u>	<u>0</u>	<u>0</u>
TOTAL REVENUE	<u>\$ 1,266</u>	<u>\$ 85,904</u>	<u>\$ 0</u>	<u>\$ 0</u>

EXPENDITURE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON_OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

ADDITIONAL COURT COSTS FUND (044)

REVENUE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	5,367	6,387	5,200	4,500
MISC REVENUE	12	7	20	0
TOTAL OPERATING	<u>5,379</u>	<u>6,394</u>	<u>5,220</u>	<u>4,500</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	4,748	2,615
OTHER NON-REVENUES	0	0	(260)	(135)
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>4,488</u>	<u>2,480</u>
TOTAL REVENUE	<u>\$ 5,379</u>	<u>\$ 6,394</u>	<u>\$ 9,708</u>	<u>\$ 6,980</u>

EXPENDITURE	Actual FY 12/13	Approved FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	5,766	3,859	9,708	6,980
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>5,766</u>	<u>3,859</u>	<u>9,708</u>	<u>6,980</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 5,766</u>	<u>\$ 3,859</u>	<u>\$ 9,708</u>	<u>\$ 6,980</u>

TREE BANK FUND (046)

REVENUE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	93	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>93</u>	<u>0</u>
TOTAL REVENUE	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 93</u>	<u>\$ 0</u>

EXPENDITURE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	49	0	93	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>49</u>	<u>0</u>	<u>93</u>	<u>0</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 49</u>	<u>\$ 0</u>	<u>\$ 93</u>	<u>\$ 0</u>

FDOT ALACHUA TRANSIT CORRIDOR FUND (048)

REVENUE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	0	132,648	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>132,648</u>	<u>0</u>	<u>0</u>
TOTAL REVENUE	<u>\$ 0</u>	<u>\$ 132,648</u>	<u>\$ 0</u>	<u>\$ 0</u>

EXPENDITURE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

EXPLORER POST 537 FUND (052)

REVENUE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	949	1,550	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	450	507	0	0
TOTAL OPERATING	1,399	2,057	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	5,670	5,160
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	5,670	5,160
TOTAL REVENUE	\$ 1,399	\$ 2,057	\$ 5,670	\$ 5,160

EXPENDITURE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	7	0	5,670	5,160
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	7	0	5,670	5,160
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL EXPENDITURES	\$ 7	\$ 0	\$ 5,670	\$ 5,160

TK BASIN STORMWATER ASSESSMENT (054)

REVENUE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	10,808	6,896	7,000	7,000
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	37	23	35	10
TOTAL OPERATING	<u>10,845</u>	<u>6,919</u>	<u>7,035</u>	<u>7,010</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	5,165	5,190
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>5,165</u>	<u>5,190</u>
TOTAL REVENUE	\$ 10,845	\$ 6,919	\$ 12,200	\$ 12,200

EXPENDITURE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	6,572	6,123	12,200	12,200
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>6,572</u>	<u>6,123</u>	<u>12,200</u>	<u>12,200</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	\$ 6,572	\$ 6,123	\$ 12,200	\$ 12,200

DEBT SERVICE (070)

REVENUE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	730	547	0	0
TOTAL OPERATING	<u>730</u>	<u>547</u>	<u>0</u>	<u>0</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	625,625	624,820	628,358	570,737
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>625,625</u>	<u>624,820</u>	<u>628,358</u>	<u>570,737</u>
TOTAL REVENUE	<u>\$ 626,355</u>	<u>\$ 625,367</u>	<u>\$ 628,358</u>	<u>\$ 570,737</u>

EXPENDITURE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	629,970	624,820	628,358	570,737
TOTAL OPERATING	<u>629,970</u>	<u>624,820</u>	<u>628,358</u>	<u>570,737</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 629,970</u>	<u>\$ 624,820</u>	<u>\$ 628,358</u>	<u>\$ 570,737</u>

DONATION FUND (167)

REVENUE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	27,729	19,613	4,000	0
TOTAL OPERATING	<u>27,729</u>	<u>19,613</u>	<u>4,000</u>	<u>0</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	15,188	50,433
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>15,188</u>	<u>50,433</u>
TOTAL REVENUE	<u>\$ 27,729</u>	<u>\$ 19,613</u>	<u>\$ 19,188</u>	<u>\$ 50,433</u>

EXPENDITURE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	26,873	8,295	14,188	50,433
CAPITAL OUTLAY	8,751	6,000	5,000	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>35,624</u>	<u>14,295</u>	<u>19,188</u>	<u>50,433</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 35,624</u>	<u>\$ 14,295</u>	<u>\$ 19,188</u>	<u>\$ 50,433</u>

NEIGHBORHOOD COMMUNITY CENTER FUND (302)

REVENUE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	0	37,687	157,455	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>37,687</u>	<u>157,455</u>	<u>0</u>
TOTAL REVENUE	<u>\$ 0</u>	<u>\$ 37,687</u>	<u>\$ 157,455</u>	<u>\$ 0</u>

EXPENDITURE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	157,455	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>0</u>	<u>0</u>	<u>157,455</u>	<u>0</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 157,455</u>	<u>\$ 0</u>

MUNICIPAL COMPLEX PROJECTS FUND (303)

REVENUE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	311,199
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>311,199</u>
TOTAL REVENUE	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 311,199</u>

EXPENDITURE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	0	311,199
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>311,199</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 311,199</u>

CRA (310)

REVENUE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	268,422	274,053	266,252	263,713
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	4,583	51,106	600	300
TOTAL OPERATING	273,005	325,159	266,852	264,013
NON-OPERATING REVENUE:				
TRANSFERS IN	171,753	184,005	183,282	199,607
USE OF FUND BALANCE	0	0	341,824	63,325
OTHER NON-REVENUES	885,500	0	0	0
TOTAL NON-OPERATING	1,057,253	184,005	525,106	262,932
TOTAL REVENUE	\$ 1,330,258	\$ 509,164	\$ 791,958	\$ 526,945

EXPENDITURE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 16,268	\$ 17,406	\$ 20,891	\$ 18,810
OPERATING EXPENSES	145,655	180,084	211,870	213,170
CAPITAL OUTLAY	1,307,989	999,430	449,917	185,685
DEBT SERVICE	15,500	101,314	99,280	99,280
TOTAL OPERATING	1,485,412	1,298,234	781,958	516,945
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON_OPERATING	0	0	0	0
RESERVES	0	0	10,000	10,000
TOTAL NON-OPERATING	0	0	10,000	10,000
TOTAL EXPENDITURES	\$ 1,485,412	\$ 1,298,234	\$ 791,958	\$ 526,945

SAN FELASCO CONSERVATION CORRIDOR (313)

REVENUE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	33	15	0	0
TOTAL OPERATING	33	15	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	9,299	7,910
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	9,299	7,910
TOTAL REVENUE	\$ 33	\$ 15	\$ 9,299	\$ 7,910

EXPENDITURE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	1,442	1,400	9,299	7,910
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	1,442	1,400	9,299	7,910
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL EXPENDITURES	\$ 1,442	\$ 1,400	\$ 9,299	\$ 7,910

RECREATION SURTAX FUND (316)

REVENUE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	80	24	4	0
TOTAL OPERATING	<u>80</u>	<u>24</u>	<u>4</u>	<u>0</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	16,851	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>16,851</u>	<u>0</u>
TOTAL REVENUE	<u>\$ 80</u>	<u>\$ 24</u>	<u>\$ 16,855</u>	<u>\$ 0</u>

EXPENDITURE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	12,703	16,855	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>12,703</u>	<u>16,855</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 0</u>	<u>\$ 12,703</u>	<u>\$ 16,855</u>	<u>\$ 0</u>

PROJECT LEGACY FUND (318)

REVENUE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	1	1	0	0
TOTAL OPERATING	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	150,000	150,000
USE OF FUND BALANCE	0	0	1,017	84,671
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>151,017</u>	<u>234,671</u>
TOTAL REVENUE	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 151,017</u>	<u>\$ 234,671</u>

EXPENDITURE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	1,017	1,017
CAPITAL OUTLAY	0	0	150,000	233,654
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>0</u>	<u>0</u>	<u>151,017</u>	<u>234,671</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 151,017</u>	<u>\$ 234,671</u>

HERITAGE OAKS IMPROVEMENTS FUND (319)

REVENUE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	95,049	41,416	775,035	0
TOTAL OPERATING	<u>95,049</u>	<u>41,416</u>	<u>775,035</u>	<u>0</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	0	726,595
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>726,595</u>
TOTAL REVENUE	\$ 95,049	\$ 41,416	\$ 775,035	\$ 726,595

EXPENDITURE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	58,049	34,166	36,000	31,200
CAPITAL OUTLAY	37,000	7,250	739,035	695,395
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>95,049</u>	<u>41,416</u>	<u>775,035</u>	<u>726,595</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	\$ 95,049	\$ 41,416	\$ 775,035	\$ 726,595

FDOT - NANO ROAD PROJECT FUND (321)

REVENUE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	82,911	988,250	289,276
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	0	82,911	988,250	289,276
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL REVENUE	\$ 0	\$ 82,911	\$ 988,250	\$ 289,276

EXPENDITURE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	0	0
CAPITAL OUTLAY	0	82,911	988,250	289,276
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	0	82,911	988,250	289,276
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL EXPENDITURES	\$ 0	\$ 82,911	\$ 988,250	\$ 289,276

CDBG-NEIGHBORHOOD REVITALIZATION FUND (322)

REVENUE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	680,736
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>680,736</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	125,000
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>125,000</u>
TOTAL REVENUE	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 805,736</u>

EXPENDITURE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	0	36,736
CAPITAL OUTLAY	0	0	0	769,000
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>805,736</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 805,736</u>

INTERNAL SERVICE (700)

REVENUE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	110	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	1,148,086	1,160,586	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	1,340	1,329	0	0
TOTAL OPERATING	<u>1,149,426</u>	<u>1,162,025</u>	<u>0</u>	<u>0</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	1,912	0	1,432,701	1,389,016
USE OF FUND BALANCE	0	0	459,484	167,088
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>1,912</u>	<u>0</u>	<u>1,892,185</u>	<u>1,556,104</u>
TOTAL REVENUE	\$ 1,151,338	\$ 1,162,025	\$ 1,892,185	\$ 1,556,104

EXPENDITURE	Actual FY 12/13	Actual FY 13/14	Approved FY 14/15	Approved FY 15/16
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 891,034	\$ 864,182	\$ 986,715	\$ 992,348
OPERATING EXPENSES	220,729	237,212	281,948	288,878
CAPITAL OUTLAY	0	0	603,160	124,878
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>1,111,763</u>	<u>1,101,394</u>	<u>1,871,823</u>	<u>1,406,104</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	5,400	4,443	0	125,000
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	20,362	25,000
TOTAL NON-OPERATING	<u>5,400</u>	<u>4,443</u>	<u>20,362</u>	<u>150,000</u>
TOTAL EXPENDITURES	\$ 1,117,163	\$ 1,105,837	\$ 1,892,185	\$ 1,556,104



SECTION 4 DEPARTMENT SUMMARIES

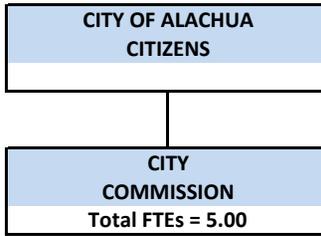
DEPARTMENT SUMMARIES

The Departmental Summaries in this section include mission statements and summary budgets, for each individual department and various other organizations funded by the City of Alachua Commission.



CITY COMMISSION

CITY COMMISSION



CITY COMMISSION

Mission of Department:

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

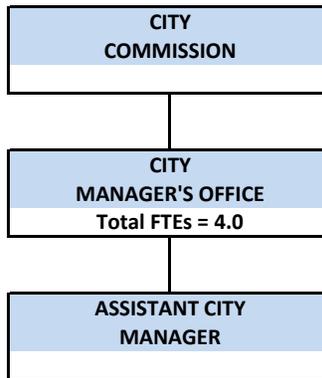
EXPENDITURES	FY 13 Actual	FY 14 Actual	FY 15 Approved	FY 16 Approved
City Commission				
Personal Services	103,379	104,413	104,209	106,122
Operating Expenditures	28,024	28,558	31,022	30,888
Capital Outlay	0	0	0	0
Grants & Aids	0		0	0
Totals	131,403	132,971	135,231	137,010
Grand Total	131,403	132,971	135,231	137,010

FUNDING SOURCES	FY 13 Actual	FY 14 Actual	FY 15 Approved	FY 16 Approved
General Fund	131,403	132,971	135,231	137,010
Grand Total	131,403	132,971	135,231	137,010



CITY MANAGER

CITY MANAGER



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.

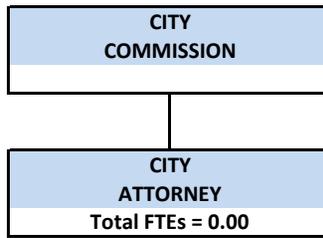
EXPENDITURES	FY 13 Actual	FY 14 Actual	FY 15 Approved	FY 16 Approved
City Manager				
Personal Services	290,292	314,614	395,483	412,128
Operating Expenditures	23,451	26,712	33,148	35,106
Capital Outlay	0	0	0	0
Grants and Aids	0	0	0	0
Non Operating Expenditures	0	0	0	0
Totals	313,743	341,326	428,631	447,234
Grand Total	313,743	341,326	428,631	447,234

FUNDING SOURCES	FY 13 Actual	FY 14 Actual	FY 15 Approved	FY 16 Approved
General Fund	313,743	341,326	428,631	447,234
Grand Total	313,743	341,326	428,631	447,234



CITY ATTORNEY

CITY ATTORNEY



CITY ATTORNEY

Mission of Department:

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

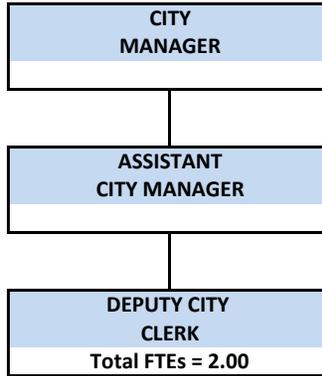
EXPENDITURES	FY 13 Actual	FY 14 Actual	FY 15 Approved	FY 16 Approved
City Attorney				
Personal Services	0	0	0	0
Operating Expenditures	181,354	131,629	171,513	188,235
Capital Outlay	0	0	0	0
Totals	181,354	131,629	171,513	188,235
Grand Total	181,354	131,629	171,513	188,235

FUNDING SOURCES	FY 13 Actual	FY 14 Actual	FY 15 Approved	FY 16 Approved
General Fund	181,354	131,629	171,513	188,235
Grand Total	181,354	131,629	171,513	188,235



DEPUTY CITY CLERK

DEPUTY CITY CLERK



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.

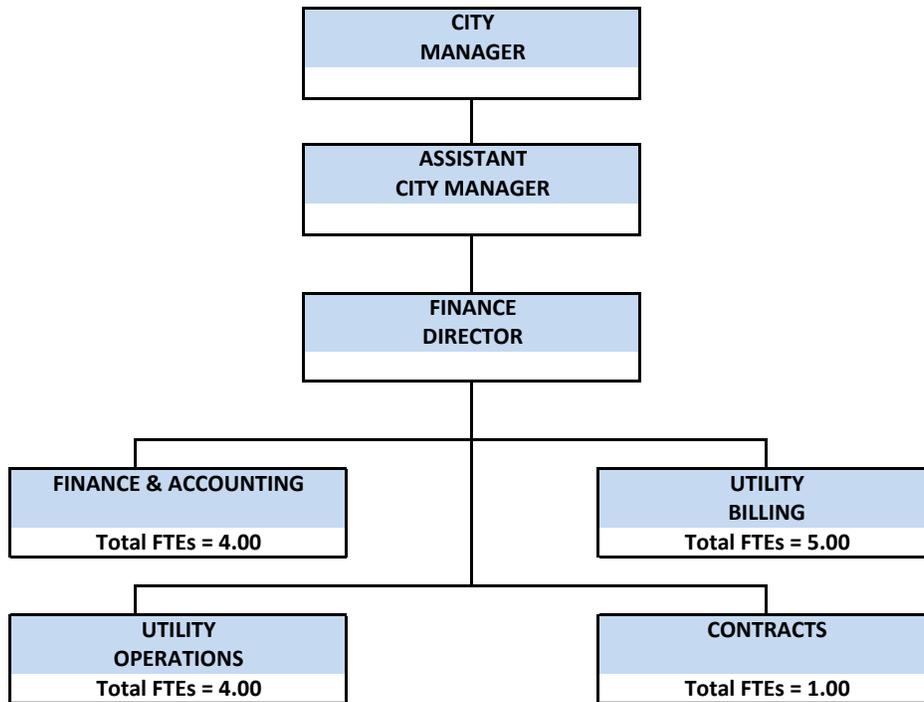
EXPENDITURES	FY 13 Actual	FY 14 Actual	FY 15 Approved	FY 16 Approved
Personal Services	119,562	121,995	127,335	129,959
Operating Expenditures	18,508	27,969	32,465	57,295
Capital Outlay	0	0	0	0
Grants & Aids	0	0	0	0
Totals	138,070	149,964	159,800	187,254
Grand Total	138,070	149,964	159,800	187,254

FUNDING SOURCES	FY 13 Actual	FY 14 Actual	FY 15 Approved	FY 16 Approved
General Fund	138,070	149,964	159,800	187,254
Grand Total	138,070	149,964	159,800	187,254



FINANCE

FINANCE



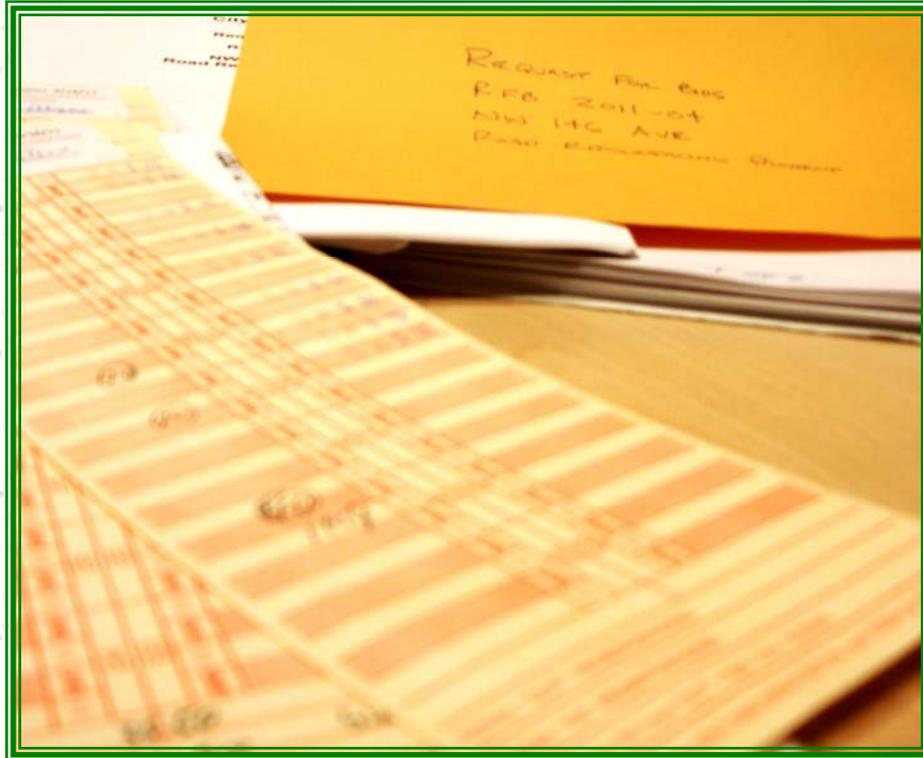
FINANCE

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. The Finance Department includes the Grants division that secures and administers grant agreements in order to achieve maximum utilization of available financial resources.

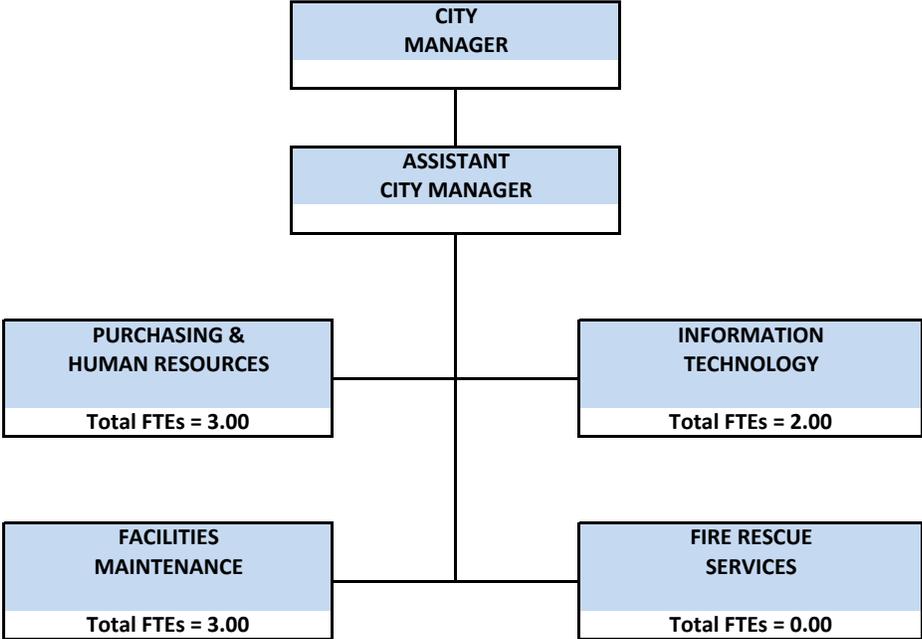
EXPENDITURES	FY 13 Actual	FY 14 Actual	FY 15 Approved	FY 16 Approved
<u>Finance and Accounting</u>				
Personal Services	308,819	338,614	350,307	331,162
Operating Expenditures	57,887	59,094	64,928	64,907
Capital Outlay	0	0	0	0
Totals	366,706	397,708	415,235	396,069
<u>Grants</u>				
Personal Services	56,881	57,572	59,312	60,502
Operating Expenditures	2,454	2,868	6,377	6,373
Capital Outlay	0	0	0	0
Totals	59,335	60,440	65,689	66,875
<u>Utility Billing</u>				
Personal Services	211,803	216,947	233,755	241,470
Operating Expenditures	111,845	131,802	143,303	143,162
Capital Outlay	0	0	11,875	11,875
Non-Operating	5,400	4,443	0	125,000
Totals	329,048	353,192	388,933	521,507
<u>Utility Operations</u>				
Personal Services	211,612	203,575	214,104	218,543
Operating Expenditures	30,625	34,155	27,533	27,515
Capital Outlay	0	0	26,785	26,874
Totals	242,237	237,730	268,422	272,932

FUNDING SOURCES	FY 13 Actual	FY 14 Actual	FY 15 Approved	FY 16 Approved
General Fund	426,041	458,148	480,924	462,944
Special Revenue	0	0	0	0
Capital Projects	0	0	0	0
Internal Service	571,285	590,922	657,355	794,439
Grand Total	997,326	1,049,070	1,138,279	1,257,383



ADMINISTRATIVE SERVICES

ADMINISTRATIVE SERVICES



ADMINISTRATIVE SERVICES

Mission of Department:

The Administrative Services Department provides support to City government in the areas of Purchasing, Human Resources, Facilities Maintenance, Fire Rescue, Information Technology and Special Project administration.

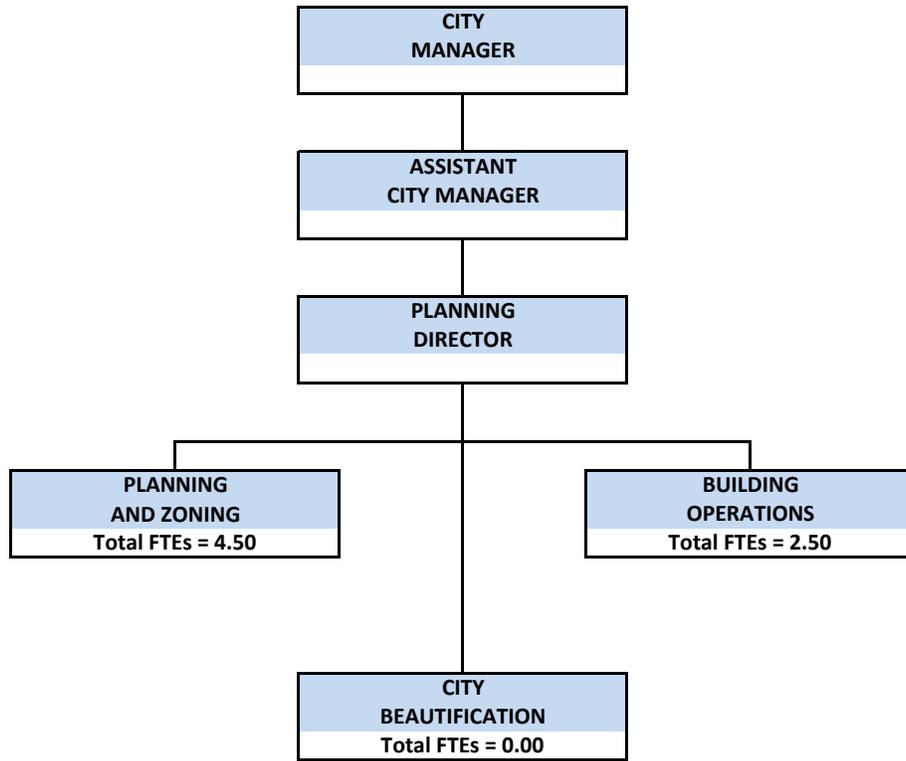
EXPENDITURES	FY 13 Actual	FY 14 Actual	FY 15 Approved	FY 16 Approved
<u>Human Resources & Purchasing</u>				
Personal Services	168,342	162,974	181,280	180,189
Operating Expenditures	39,448	53,830	52,842	43,278
Capital Outlay	1,131	0	0	1,000
Non-Operating	0	0	0	0
Totals	208,921	216,804	234,122	224,467
<u>Facilities Maintenance</u>				
Personal Services	128,123	133,367	137,421	134,709
Operating Expenditures	110,617	111,566	116,450	119,450
Capital Outlay	27,840	1,546	0	0
Non-Operating			0	0
Totals	266,580	246,479	253,871	254,159
<u>Information Technology</u>				
Personal Services	105,730	90,903	127,692	131,050
Operating Expenditures	37,498	56,674	47,817	53,782
Capital Outlay	4,880	22,163	2,842	57,993
Totals	148,108	169,740	178,351	242,825
<u>Fire Rescue Services</u>				
Personal Services	0	0	0	0
Operating Expenditures	590,405	628,934	653,802	678,769
Capital Outlay	1,200	0	0	0
Totals	591,605	628,934	653,802	678,769
<u>CP - Municipal Complex</u>				
Operating Expenditures	0	0	0	311,199
Totals	0	0	0	311,199
Grand Total	1,215,214	1,261,957	1,320,146	1,711,419

FUNDING SOURCES	FY 13 Actual	FY 14 Actual	FY 15 Approved	FY 16 Approved
General Fund	1,215,214	1,261,957	1,320,146	1,400,220
Capital Projects	0	0	0	311,199
Grand Total	1,215,214	1,261,957	1,320,146	1,711,419



PLANNING & COMMUNITY DEVELOPMENT

PLANNING & COMMUNITY DEVELOPMENT



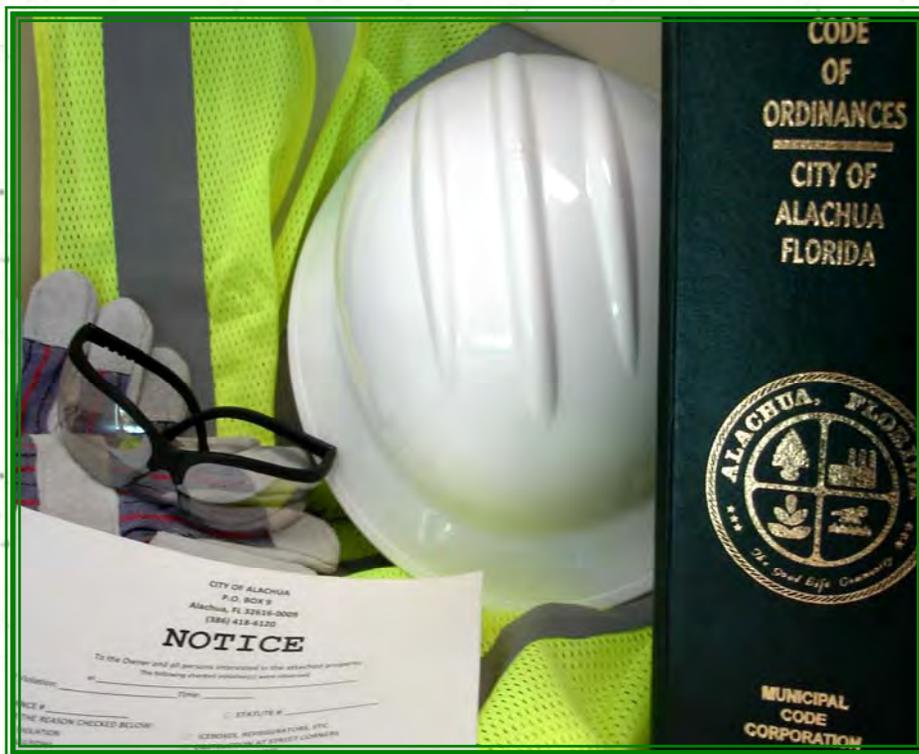
PLANNING AND COMMUNITY DEVELOPMENT

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.

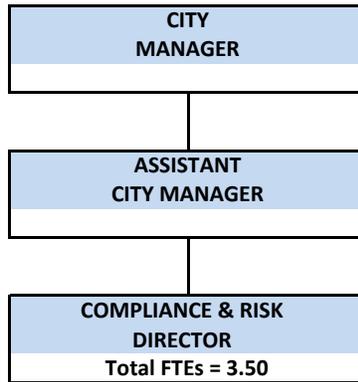
EXPENDITURES	FY 13 Actual	FY 14 Actual	FY 15 Approved	FY 16 Approved
<u>Planning and Zoning</u>				
Personal Services	261,721	271,156	306,683	315,083
Operating Expenditures	60,435	37,495	110,420	114,428
Capital Outlay	0	7,723	0	0
Totals	322,156	316,374	417,103	429,511
<u>Building</u>				
Personal Services	95,306	131,992	155,695	159,100
Operating Expenditures	35,963	26,066	24,752	31,926
Capital Outlay	0	0	25,000	0
Totals	131,269	158,058	205,447	191,026
<u>City Beautification Board</u>				
Operating Expenditures	0	6,427	8,000	8,000
Totals	0	6,427	8,000	8,000
<u>Beautification Board Donations</u>				
Operating Expenditures	0	0	2,414	2,416
Totals	0	0	2,414	2,416
<u>Tree Bank</u>				
Operating Expenditures	49	0	93	0
Capital Outlay	0	0	0	0
Totals	49	0	93	0
Grand Total	453,474	480,859	633,057	630,953

FUNDING SOURCES	FY 13 Actual	FY 14 Actual	FY 15 Approved	FY 16 Approved
General Fund	322,156	322,801	630,550	628,537
Special Revenue	131,318	158,058	2,507	2,416
Grand Total	453,474	480,859	633,057	630,953



COMPLIANCE AND RISK MANAGEMENT

COMPLIANCE & RISK MANAGEMENT



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 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.

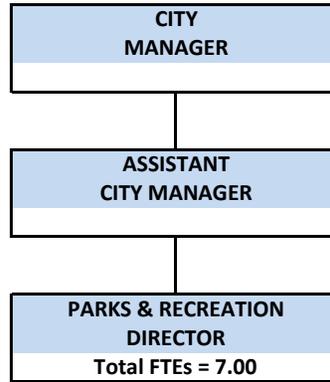
EXPENDITURES	FY 13 Actual	FY 14 Actual	FY 15 Approved	FY 16 Approved
<u>Compliance & Risk Management</u>				
Personal Services	244,611	258,133	231,674	268,189
Operating Expenditures	25,497	10,928	32,066	55,680
Capital Outlay	10,261	0	0	22,331
Totals	280,369	269,061	263,740	346,200
Grand Total	280,369	269,061	263,740	346,200

FUNDING SOURCES	FY 13 Actual	FY 14 Actual	FY 15 Approved	FY 16 Approved
General Fund	280,369	269,061	263,740	346,200
Grand Total	280,369	269,061	263,740	346,200



RECREATION AND PARKS

RECREATION AND PARKS



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 13 Actual	FY 14 Actual	FY 15 Approved	FY 16 Approved
<u>Recreation and Parks</u>				
Personal Services	321,824	328,657	373,746	341,568
Operating Expenditures	312,274	376,818	314,093	339,449
Capital Outlay	63,211	256,289	60,055	0
Non-Operating	0	0	0	0
Totals	697,309	961,764	747,894	681,017
<u>Recreation Donations</u>				
Operating Expenditures	22,341	3,348	6,933	10,838
Capital Outlay	0	0	0	0
Totals	22,341	3,348	6,933	10,838
<u>Project Legacy</u>				
Operating Expenditures	0	0	1,017	1,017
Capital Outlay	0	0	150,000	233,654
Totals	0	0	151,017	234,671
<u>San Felasco Conservation Corridor</u>				
Operating Expenditures	1,442	1,400	9,299	7,910
Capital Outlay	0	0	0	0
Totals	1,442	1,400	9,299	7,910
<u>Recreation Surtax</u>				
Capital Outlay	0	0	0	0
Non-Operating	30,193	12,703	16,855	0
Totals	30,193	12,703	16,855	0
<u>Community Center Donations</u>				
Operating Expenditures	4,532	3,457	4,503	12,007
Capital Outlay	8,751	0	5,000	0
Totals	13,283	3,457	9,503	12,007

RECREATION AND PARKS

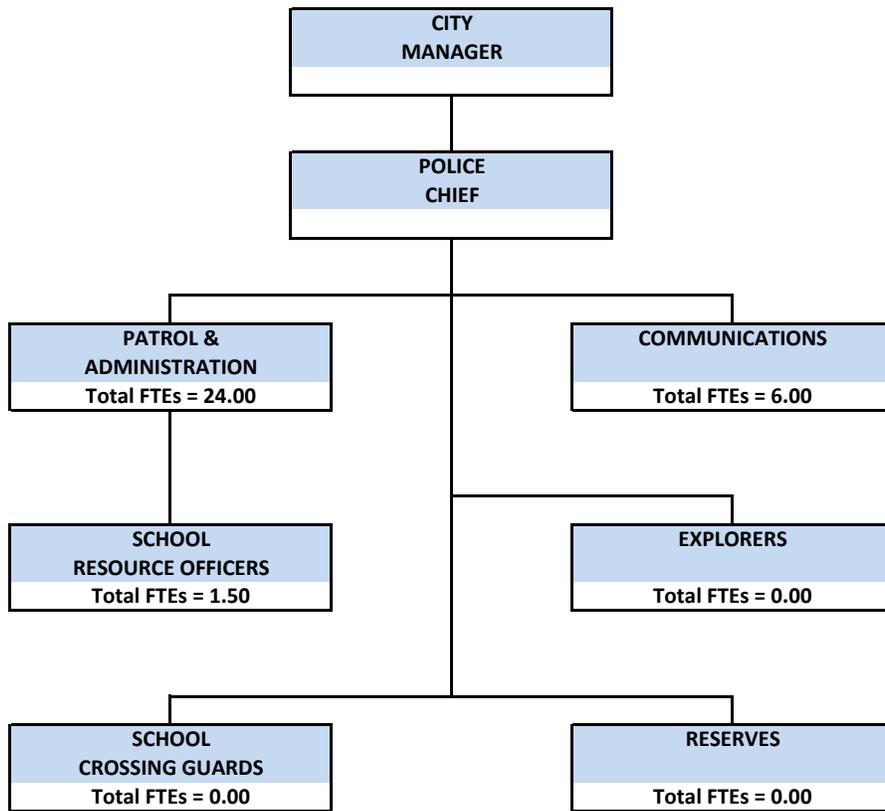
EXPENDITURES	FY 13 Actual	FY 14 Actual	FY 15 Approved	FY 16 Approved
<u>Tournaments Donation</u>				
Operating Expenditures	0	0	0	24,255
Non-Operating	0	0	0	0
Totals	0	0	0	24,255
<u>Community Center</u>				
Operating Expenditures	0	0	157,455	0
Non-Operating	0	0	0	0
Totals	0	0	157,455	0
Grand Total	764,568	982,672	1,098,956	970,698

FUNDING SOURCES	FY 13 Actual	FY 14 Actual	FY 15 Approved	FY 16 Approved
General Fund	697,309	961,764	747,894	681,017
Special Revenue	35,624	6,805	16,436	47,100
Capital Project	31,635	14,103	334,626	242,581
Grand Total	764,568	982,672	1,098,956	970,698



POLICE DEPARTMENT

ALACHUA POLICE DEPARTMENT



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 13 Actual	FY 14 Actual	FY 15 Approved	FY 16 Approved
<u>Patrol & Administration</u>				
Personal Services	1,589,276	1,612,307	1,716,949	1,862,492
Operating Expenditures	366,747	355,601	355,258	399,961
Capital Outlay	99,565	106,518	100,500	210,281
Non-Operating	0	0	0	0
Totals	2,055,588	2,074,426	2,172,707	2,472,734
<u>Communications</u>				
Personal Services	198,295	210,401	257,765	265,219
Operating Expenditures	7,413	8,323	12,000	12,000
Capital Outlay	0	16,305	0	0
Non-Operating	0	0	0	0
Totals	205,708	235,029	269,765	277,219
<u>School Crossing Guard</u>				
Personal Services	0	0	0	0
Operating Expenditures	22,242	22,644	27,789	27,789
Capital Outlay	0	0	0	0
Non-Operating	0	0	0	0
Totals	22,242	22,644	27,789	27,789
<u>Explorer Program - GF</u>				
Operating Expenditures	1,205	1,662	2,000	2,000
Totals	1,205	1,662	2,000	2,000
<u>Explorer Post 537</u>				
Personal Services	0	0	0	0
Operating Expenditures	7	0	5,670	5,160
Capital Outlay	0	0	0	0
Totals	7	0	5,670	5,160

POLICE DEPARTMENT

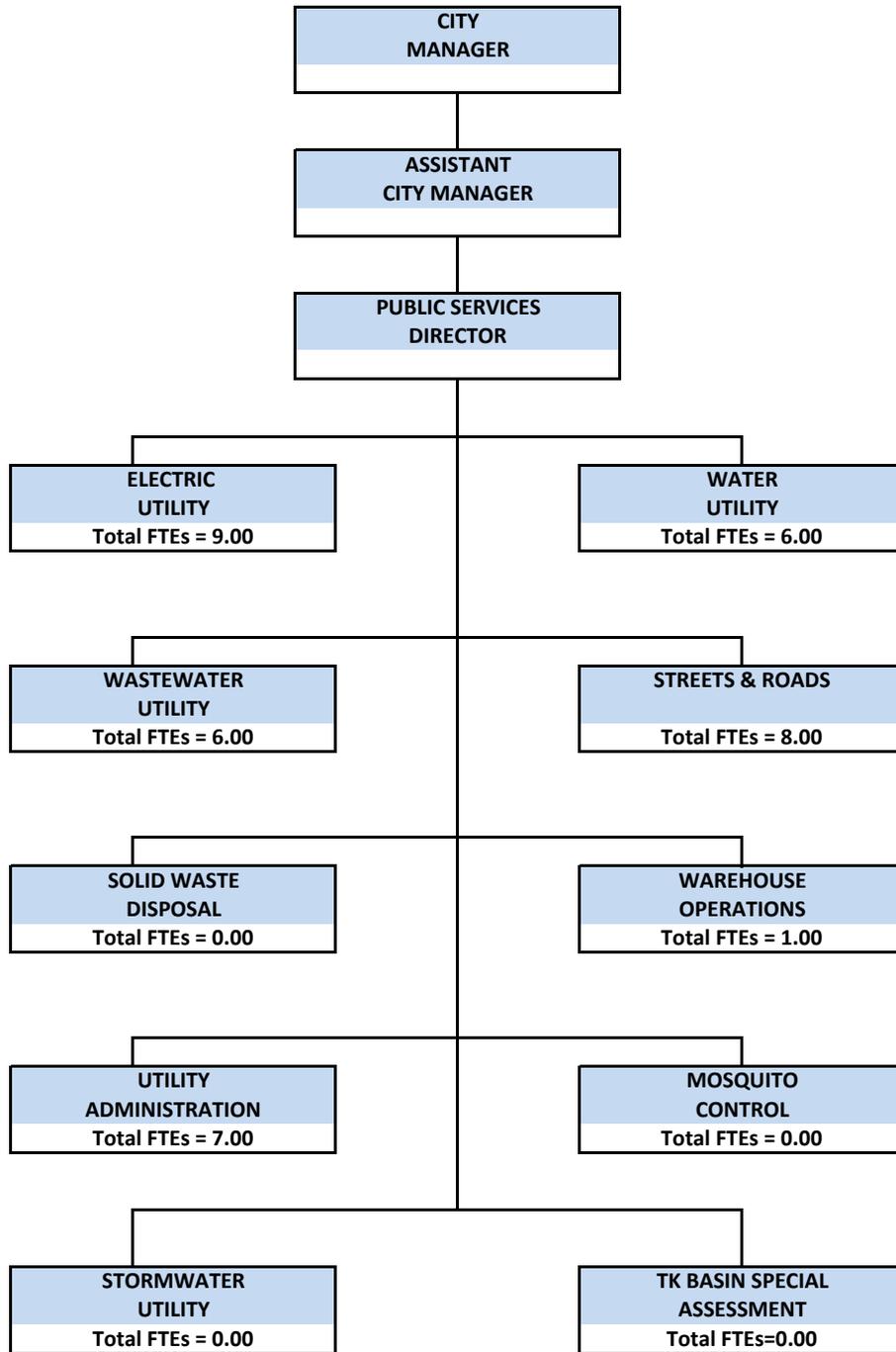
EXPENDITURES	FY 13 Actual	FY 14 Actual	FY 15 Approved	FY 16 Approved
<u>APD Donations</u>				
Operating Expenditures	0	1,490	338	917
Capital Outlay	0	6,000	0	0
Totals	0	7,490	338	917
<u>Reserve Program</u>				
Operating Expenditures	2,335	900	3,000	3,000
Capital Outlay	2,574	0	0	0
Totals	4,909	900	3,000	3,000
<u>Additional Court Costs</u>				
Operating Expenditures	5,766	3,859	9,708	6,980
Capital Outlay	0	0	0	0
Totals	5,766	3,859	9,708	6,980
Grand Total	2,295,425	2,346,010	2,490,977	2,795,799

FUNDING SOURCES	FY 13 Actual	FY 14 Actual	FY 15 Approved	FY 16 Approved
General Fund	2,289,652	2,334,661	2,475,261	2,782,742
Special Revenue	5,773	11,349	15,716	13,057
Grand Total	2,295,425	2,346,010	2,490,977	2,795,799



PUBLIC SERVICES

PUBLIC SERVICES



PUBLIC SERVICES

Mission of Department:

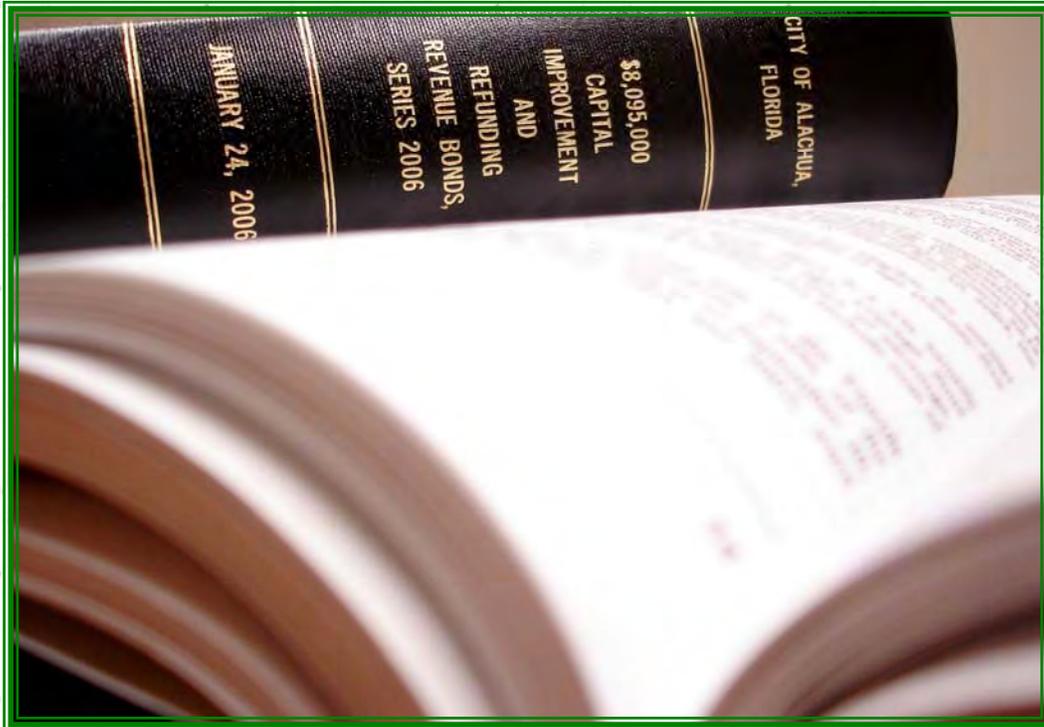
We provide stewardship of assigned city-owned infrastructure and equipment, and work with the community to support growth that balances environmental, social and community development needs.

EXPENDITURES	FY 13 Actual	FY 14 Actual	FY 15 Approved	FY 16 Approved
<u>Electric Utility</u>				
Personal Services	640,588	689,708	745,172	737,876
Operating Expenditures	1,395,811	1,379,377	436,496	415,337
Capital Outlay	0	0	1,481,876	1,415,138
Purchased Power Costs	7,944,448	9,721,807	10,442,661	11,723,577
Debt Service	119,612	48,904	470,275	469,715
Non-Operating	1,621,117	1,637,106	2,580,622	2,981,197
Totals	11,721,576	13,476,902	16,157,102	17,742,840
<u>Water Utility</u>				
Personal Services	360,611	386,840	371,931	368,376
Operating Expenditures	786,587	816,748	406,558	423,910
Capital Outlay	0	0	273,568	393,900
Debt Service	47,874	27,978	150,708	113,201
Non-Operating	3,074	1,968	389,144	280,023
Totals	1,198,146	1,233,534	1,591,909	1,579,410
<u>Waste Water Utility</u>				
Personal Services	437,240	404,372	445,005	394,853
Operating Expenditures	1,739,183	1,723,518	695,160	695,596
Capital Outlay	0	0	356,020	175,875
Debt Service	256,124	217,315	499,835	559,578
Non-Operating	74,499	123,638	345,092	354,765
Totals	2,507,046	2,468,843	2,341,112	2,180,667
<u>Public Works</u>				
Personal Services	313,006	302,902	333,968	359,174
Operating Expenditures	160,715	171,716	206,002	265,210
Capital Outlay	182,249	179,470	517,208	382,795
Debt Service	0	0	0	0
Non-Operating	0	0	0	0
Totals	655,970	654,088	1,057,178	1,007,179
<u>Solid Waste Disposal</u>				
Operating Expenditures	736,644	753,671	773,982	812,981
Non-Operating	0	0	0	0
Totals	736,644	753,671	773,982	812,981
<u>Utility Administration</u>				
Personal Services	412,325	400,991	497,976	484,488
Operating Expenditures	61,724	53,511	94,712	100,229
Capital Outlay	0	0	564,500	86,129
Non-Operating	0	0	0	0
Totals	474,049	454,502	1,157,188	670,846

PUBLIC SERVICES

EXPENDITURES	FY 13 Actual	FY 14 Actual	FY 15 Approved	FY 16 Approved
<u>Mosquito Control</u>				
Personal Services	3,610	6,295	6,111	6,111
Operating Expenditures	46,572	48,349	25,326	25,310
Capital Outlay	0	0	4,625	0
Non-Operating	379	320	14,327	15,890
Totals	50,561	54,964	50,389	47,311
<u>Warehouse Operations</u>				
Personal Services	55,294	42,669	40,880	47,847
Operating Expenditures	16,533	17,744	16,400	17,972
Capital Outlay	0	0	0	0
Non-Operating	0	0	0	0
Totals	71,827	60,413	57,280	65,819
<u>TK Basin Special Assessment</u>				
Operating Expenditures	6,573	6,123	12,200	12,200
Capital Outlay	0	0	0	0
Totals	6,573	6,123	12,200	12,200
<u>CP - Heritage Oaks</u>				
Operating Expenditures	58,049	34,166	36,000	31,200
Capital Outlay	37,000	7,250	739,035	695,395
Totals	95,049	41,416	775,035	726,595
<u>CP - FDOT EDTP Grant</u>				
Operating Expenditures	0	0	0	0
Capital Outlay	0	82,911	988,250	289,276
Totals	0	82,911	988,250	289,276
<u>CP - CDBG Neighborhood Revitalization</u>				
Operating Expenditures	0	0	0	36,736
Capital Outlay	0	0	0	769,000
Totals	0	0	0	805,736
Grand Total	17,517,441	19,287,367	24,961,625	25,940,860

FUNDING SOURCES	FY 13 Actual	FY 14 Actual	FY 15 Approved	FY 16 Approved
General Fund	1,392,614	1,407,759	1,831,160	1,820,160
Special Revenue	6,573	6,123	12,200	12,200
Enterprise	15,477,329	17,234,243	20,140,512	21,550,228
Internal Service	545,876	514,915	1,214,468	736,665
Capital Projects	95,049	124,327	1,763,285	1,821,607
Trust & Agency	0	0	0	0
Grand Total	17,517,441	19,287,367	24,961,625	25,940,860



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 13 Actual	FY 14 Actual	FY 15 Approved	FY 16 Approved
<u>Debt Service-Long Term</u>				
Debt Service	629,970	624,820	628,358	570,737
Non-Operating	0	0	0	0
Totals	629,970	624,820	628,358	570,737
Grand Total	629,970	624,820	628,358	570,737

FUNDING SOURCES	FY 13 Actual	FY 14 Actual	FY 15 Approved	FY 16 Approved
Debt Service	629,970	624,820	628,358	570,737
Grand Total	629,970	624,820	628,358	570,737



COMMUNITY REDEVELOPMENT AGENCY

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. Budget oversight rests with the Planning and Community Development Department.

EXPENDITURES	FY 13 Actual	FY 14 Actual	FY 15 Approved	FY 16 Approved
<u>Downtown CRA</u>				
Personal Services	16,267	17,406	20,891	18,810
Operating Expenditures	145,655	180,084	211,870	213,170
Capital Outlay	1,307,989	999,430	449,917	185,685
Debt Service	0	101,314	99,280	99,280
Non Operating Expenditures	15,500	0	10,000	10,000
Totals	1,485,411	1,298,234	791,958	526,945
Grand Total	1,485,411	1,298,234	791,958	526,945

FUNDING SOURCES	FY 13 Actual	FY 14 Actual	FY 15 Approved	FY 16 Approved
Special Revenue	1,485,411	1,298,234	791,958	526,945
Grand Total	1,485,411	1,298,234	791,958	526,945



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 13 Actual	FY 14 Actual	FY 15 Approved	FY 16 Approved
<u>Special Expense-General Gov't</u>				
Personal Services	1,393	5,000	12,000	12,000
Operating Expenditures	148,670	96,066	87,414	97,034
Capital Outlay	0	0	30,000	270,000
Debt Service	0	0	0	0
Grants and Aids	0	0	12,250	50,450
Non-Operating Expenditures	725,793	990,403	1,262,971	1,201,801
Totals	875,856	1,091,469	1,404,635	1,631,285
<u>Special Expense-Contribution to Fund Balance</u>				
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	100,000	0
Totals	0	0	100,000	0
<u>Special Expense-ISF Contingency</u>				
Non-Operating Expenditures	0	0	20,362	25,000
Totals	0	0	20,362	25,000
Grand Total	875,856	1,091,469	1,524,997	1,656,285

FUNDING SOURCES	FY 13 Actual	FY 14 Actual	FY 15 Approved	FY 16 Approved
General Fund	875,856	1,091,469	1,504,635	1,631,285
Special Revenue	0	0	0	0
Internal Service	0	0	20,362	25,000
Grand Total	875,856	1,091,469	1,524,997	1,656,285



SECTION 5 CIP

FY 2016 - 2020 CAPITAL IMPROVEMENT PROGRAM

CITY FACILITIES

PROJECT	15/16	16/17	FUNDING SOURCE	17/18	18/19	19/20	TOTAL
Public Services Operations Center & Warehouse	4,500,000	0	Loan/Utility Revenue/General Fund	0	0	0	4,500,000
Fiber Optic Loop	0	0	Utility Revenue	50,000	50,000	50,000	150,000
Automatic Meter Reading System Implementation Project	0	0	Utility Revenue	15,000	1,200,000	0	1,215,000
Commission Chambers Media Streaming Project	0	45,000	General Fund	0	0	0	45,000
SUBTOTAL	4,500,000	45,000		65,000	1,250,000	50,000	5,910,000

COMMUNITY DEVELOPMENT

PROJECT	15/16	16/17	FUNDING SOURCE	17/18	18/19	19/20	TOTAL
Affordable Housing for Seniors and Families in the City of Alachua	0	0	Grants/Developers/Land/Infrastructure/contributio	0	500,000	500,000	1,000,000
SUBTOTAL	0	0		0	500,000	500,000	1,000,000

PUBLIC SAFETY

PROJECT	15/16	16/17	FUNDING SOURCE	17/18	18/19	19/20	TOTAL
New Fire Station	0	0	Grants	0	1,000,000	0	1,000,000
Renovation of Station 21 Living Quarters	0	0	General Fund	0	133,290	0	133,290
Radio Equipment and Consoles	102,281	102,281	General Fund	102,281	0	0	306,843
Records Management System (RMS)	0	196,842	General Fund	0	0	0	196,842
Computer Aided Dispatch (CAD) System	0	133,420	General Fund	0	0	0	133,420
Laptops for patrol vehicles (4 per year fy 17-20)	18,000	12,000	General Fund	12,000	12,000	12,000	66,000
New patrol vehicles for APD	90,000	90,000	General Fund	90,000	90,000	900,000	1,260,000
SUBTOTAL	210,281	534,543		204,281	1,235,290	912,000	3,096,395

ELECTRIC		15/16	16/17	FUNDING SOURCE	17/18	18/19	19/20	TOTAL
SUBSTATION IMPROVEMENT PROJECTS								
New Electric Substation-Expansion of existing	175,000	750,000	Electric Utility Revenue/Loan	0	0	0	0	925,000
New Electric Substation-Phase I (design and site work)	525,000	1,500,000	Electric Utility Revenue/Loan	0	0	0	0	2,025,000
Substation SCADA System	25,000	0	Electric Utility Revenue	0	0	0	0	25,000
Substation Security System	25,000	0	Electric Utility Revenue	0	0	0	0	25,000
Transmission System Substation No.1 to No.2	0	2,000,000	Electric Utility Revenue/Loan	0	0	0	0	2,000,000
SUBSTATION REMOVAL & REPLACEMENT PROJECTS								
Replace Circuit Breaker 1132	55,884	0	Electric Utility Revenue	0	0	0	0	55,884
Replace Circuit Breaker 1131	55,844	0	Electric Utility Revenue	0	0	0	0	55,844
High side CBS Replace	0	90,000	Electric Utility Revenue	90,000	0	0	0	180,000
OVERHEAD DISTRIBUTION IMPROVEMENT PROJECTS								
US 441/NW 104 Ave Tie Circuit-1132 to 1131	0	60,000	Electric Utility Revenue	0	0	0	0	60,000
Circuit 1134 Feeder-Substation No.1 to Progress Corp Park (10,250ft @\$20/ft)	0	205,000	Electric Utility Revenue	0	0	0	0	205,000
Circuit 1135 Feeder-Substation No.1 to CR 241 (13,250ft @\$15/ft)	0	0	Electric Utility Revenue	265,000	0	0	0	265,000
Alachua Highlands OH Feeder(2600ft)	0	0	Electric Utility Revenue	0	82,000	0	82,000	164,000
Burnetts Lake OH Feeder	0	0	Electric Utility Revenue	0	0	0	80,000	80,000
US 441/CR 2054 Tie-Circuit-795 AAAC (2150ft-OH phase @ 20/ft)	0	0	Electric Utility Revenue	0	43,000	0	43,000	86,000
Feeder Sectionalizers/Reclosers	15,000	15,000	Electric Utility Revenue	15,000	15,000	0	15,000	75,000
Feeder Regulator/Capacitor Enhancements	40,000	40,000	Electric Utility Revenue	40,000	40,000	0	40,000	200,000
UNDERGROUND DISTRIBUTION IMPROVEMENT PROJECTS								
Switchgear installation/radial feed elimination	36,000	36,000	Electric Utility Revenue	36,000	36,000	0	36,000	180,000
Progress Corp Park UG Feeder Enhancements	0	40,000	Electric Utility Revenue	40,000	0	0	0	80,000
US 441/CR 2054 Tie-Circuit-1000 MCM (4000ft-UG phase @ 50/ft)	0	0	Electric Utility Revenue	0	200,000	0	200,000	400,000
I-75/US 441 Interchange UG conversion	75,000	0	Electric Utility Revenue	0	0	0	0	75,000
OVERHEAD DISTRIBUTION REMOVAL & REPLACEMENT PROJECTS								
US 441 Corridor Electric Feeder R & R	0	50,000	Electric Utility Revenue	50,000	50,000	0	50,000	200,000
Major Circuit R & R (3.5% annually)	10,000	10,000	Electric Utility Revenue	10,000	10,000	0	10,000	50,000
Minor Circuit R & R (3.5% annually)	10,000	10,000	Electric Utility Revenue	10,000	10,000	0	10,000	50,000
SR 235 Corridor Electric Feeder R & R	0	0	Electric Utility Revenue	75,000	75,000	0	75,000	225,000
Wood Pole Replacement on US 441 Corridor	0	0	Electric Utility Revenue	0	20,000	0	20,000	40,000
Circuit 1132 Rebuild-Substation to US441 @ Food Lion (25000ft @ \$12/ft)	40,000	40,000	Electric Utility Revenue	40,000	40,000	0	40,000	200,000
Circuit 1133 Rebuild-Substation to US441 @ Food Lion (242500ft @ \$12/ft)	40,000	40,000	Electric Utility Revenue	40,000	40,000	0	40,000	200,000
UNDERGROUND DISTRIBUTION REMOVAL & REPLACEMENT PROJECTS								
Other UG projects	49,410	0	Electric Utility Revenue	0	0	0	0	49,410
Turkey Creek	40,000	40,000	Electric Utility Revenue	40,000	40,000	0	40,000	200,000
Other UG subdivisions (Woodland Oaks, Bahia Country, etc.)	40,000	40,000	Electric Utility Revenue	40,000	40,000	0	40,000	200,000
STREET LIGHT INSTALLATION PROJECTS								
Neighborhood street lighting	8,000	8,000	Electric Utility Revenue	8,000	8,000	0	8,000	40,000
Lighting- SR 235 from US 441 south to CR 241 (BP)	0	0	Electric Utility Revenue/FDOT	0	0	0	0	75,000
Lighting: US 441 from SR 235 east to Hunter Marine	0	75,000	Electric Utility Revenue/FDOT	75,000	0	0	0	75,000
Lighting: US 441 from Hunter Marine east to Progress Corporate Park	0	0	Electric Utility Revenue/FDOT	0	75,000	0	75,000	150,000
Lighting: US 441 from SR 235 west to I-75	0	75,000	Electric Utility Revenue/FDOT	0	0	0	0	75,000
MISCELLANEOUS PROJECTS								
System Fusing upgrade	5,000	5,000	Electric Utility Revenue	5,000	5,000	0	5,000	25,000
System transformer upgrade	25,000	25,000	Electric Utility Revenue	25,000	25,000	0	25,000	125,000
Electric meter change out program (250 annually)	0	8,000	Electric Utility Revenue	8,000	8,000	0	8,000	32,000
Outage Management software w/IVR system	0	55,000	Electric Utility Revenue	27,500	0	0	0	82,500
Ground Storage Lay Down Yard Improvements	40,000	15,000	Electric Utility Revenue	15,000	0	0	0	70,000
Fleet Barn Facility (36'x108' @ \$10/sf)	40,000	0	Electric Utility Revenue	0	0	0	0	40,000
SUBTOTAL	1,375,138	5,232,000		954,500	862,000	942,000	942,000	9,365,638

PROJECT	15/16	16/17	FUNDING SOURCE	17/18	18/19	19/20	TOTAL
WATER							
WTF IMPROVEMENT PROJECTS							
Ground Storage Tank Well Construction	0	250,000	Water Utility Revenue	250,000	0	0	500,000
Western wellfield/water plant development	50,000	0	Water Utility Revenue/grant/development consorti	0	75,000	2,500,000	2,625,000
Well water level monitoring system	0	7,500	Water Utility Revenue	0	0	0	7,500
Well #3 Replacement	60,000	0	Water Utility Revenue	0	0	0	60,000
WTF REMOVAL & REPLACEMENT PROJECTS							
General WTF Facility R&R	146,500	0	Water Utility Revenue	0	0	0	146,500
Ground storage tank equipment storage facility	0	0	Water Utility Revenue	10,000	0	0	10,000
WATER DISTRIBUTION SYSTEM IMPROVEMENT PROJECTS							
16" US 441 Corridor transmission main (1,500 lf annually)	111,700	400,000	Water Utility Revenue/grant/development consorti	400,000	400,000	0	1,311,700
Oaks at Hague water system	0	0	Assessment/grant	0	0	500,000	500,000
12" CR 2054 to CR 235 Water Main Extension	0	0	Development Consortium/Water	300,000	0	0	300,000
12" Progress Blvd to CR 241 to CR 235 Water Main Extension	0	0	Development Consortium/Water	0	600,000	600,000	1,200,000
12" CR 2054 (from I-75 to CR 235A) Water Main (2,500 lf annually)	0	100,000	Development Consortium/Water	100,000	0	0	200,000
Staghorn Water system	0	0	Assessment/grant	0	150,000	150,000	300,000
WATER DISTRIBUTION SYSTEM REMOVAL & REPLACEMENT PROJECTS							
Downtown water main upgrade (increase diameter, loop system)	0	12,500	Water Utility Revenue	12,500	15,000	15,000	55,000
Fire Hydrant R & R	0	8,250	Water Utility Revenue	8,500	8,750	9,000	34,500
MISCELLANEOUS PROJECTS							
Large meter replacement program (4" and larger)	0	8,500	Water Utility Revenue	8,500	0	0	17,000
SCADA system improvements	5,000	5,000	Water Utility Revenue	5,000	0	0	10,000
Facility security improvements (WTP, GST, elevated tanks)	0	5,000	Water Utility Revenue	5,000	5,000	5,000	20,000
Turkey Creek WTP Generator/Automatic Switchgear	0	0	Water Utility Revenue	0	0	0	60,000
GST Facility Generator/Automatic Switchgear	0	0	Water Utility Revenue	60,000	0	0	60,000
Pressure monitoring stations	0	5,000	Water Utility Revenue	5,000	0	0	10,000
Water meter changeout program (250 meters annually)	9,200	10,000	Water Utility Revenue	10,000	10,000	10,000	49,200
Ground Storage Facility Lay-Down Yard Improvements	0	15,000	Water Utility Revenue	0	0	0	15,000
SUBTOTAL	382,400	826,750		1,229,500	1,263,750	3,789,000	7,491,400

WASTEWATER							15/16	16/17	17/18	18/19	19/20	TOTAL	
PROJECT	FUNDING SOURCE												
WWTF IMPROVEMENT PROJECTS													
CCB chlorine disseminators	6,000	0	0	0	0	0	0	0	0	0	0	6,000	
WWTF REMOVAL & REPLACEMENT PROJECTS													
Sprayfield sprayhead R & R (10 annually)	0	0	0	0	0	0	0	10,000	0	10,000	0	20,000	
LIFT STATION IMPROVEMENT PROJECTS													
I-75/US 441 Activity center Master LS	0	0	0	0	0	0	0	0	0	0	0	5,000	
Alachua Professional Park Activity Center LS	0	0	0	0	0	0	0	0	0	0	0	5,000	
Brooke Point Activity Center LS	0	0	0	0	0	0	0	0	0	0	0	5,000	
US 441 / NW 43rd street Activity Center LS	0	0	0	0	0	0	0	0	0	0	0	5,000	
Master LS Auxiliary Generator Installation (3 per year)	0	50,000	0	0	0	0	0	50,000	0	50,000	0	200,000	
LIFT STATION REMOVAL & REPLACEMENT PROJECTS													
Lift station #1 upgrade	43,875	0	0	0	0	0	0	0	0	0	0	43,875	
US 441 Gravity Swer Main	70,000	0	0	0	0	0	0	0	0	0	0	70,000	
Lift station #4 Aux Pump Connection	0	5,000	0	0	0	0	0	0	0	0	0	5,000	
Lift Station pump replacement	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	75,000	
Lift station control panel replacement (1 CP per year)	25,000	0	0	0	0	0	0	0	0	0	0	85,000	
Lift station Scada System conversion (5 units per year, then 1)	0	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	20,000	
Lift station site improvements (fencing, drives, lighting, water) (LS #15, #21)	0	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	20,000	
LS#3 Upgrade-FDOT Betterment plus Aux Generator	0	0	0	0	0	0	0	75,000	0	75,000	0	75,000	
Lift Station #14 Pump / Control Panel upgrade	0	0	0	175,000	0	0	0	175,000	0	175,000	0	175,000	
WW COLLECTION SYSTEM IMPROVEMENTS PROJECTS													
I-75/US 441 Activity center force main (4000 lf 8"PVC)	0	0	0	0	0	0	0	160,000	0	160,000	1,600,000	1,760,000	
SDR 35 PVC 15" Gravity Sewer 1350 LF	0	0	0	75,000	0	0	0	0	0	0	0	75,000	
Oaks at Hague wastewater system	0	0	0	0	0	0	0	0	0	0	425,000	425,000	
West Alachua Force Main (17,500 lf 8" & 12" PVC)	0	0	0	0	0	0	0	300,000	400,000	400,000	0	700,000	
East US 441/Turkey Creek Force Main (7,500 lf 8" PVC)	0	0	0	0	0	0	0	375,000	230,000	230,000	0	835,000	
Autumn Leaves/Bears Den Gravity Extension to eliminate LSH 11	0	0	0	0	0	0	0	0	175,000	175,000	0	350,000	
WW COLLECTION SYSTEM REPLACEMENT & REMOVAL PROJECTS													
ARV R & R project	0	5,000	0	0	0	0	0	5,000	5,000	5,000	5,000	20,000	
SUBTOTAL	159,875	175,000	945,000	1,145,000	2,555,000	4,979,875							

PUBLIC WORKS

PROJECT	15/16	16/17	FUNDING SOURCE	17/18	18/19	19/20	TOTAL
STREET & ROAD IMPROVEMENT PROJECTS							
NW 158 Place Paving (Hathcock Community Center)	0	52,000	General Fund	0	0	0	52,000
Nanotherapeutic Road Improvements	289,276	0	Grant	0	0	0	289,276
STREET & ROAD R & R PROJECTS							
Resurfacing City streets (1.15 mi annually)	250,000	250,000	General Fund	250,000	250,000	250,000	1,250,000
Resurfacing City streets-CDBG Neighborhood Revitalization	805,736	0	General Fund/CDBG Grant	0	0	0	805,736
NW 154 Ave Drainage Improvements	50,000	0	General Fund/Special Assessment	0	0	0	50,000
SIDEWALK / BICYCLE PATH IMPROVEMENT PROJECTS							
Neighborhood sidewalks construction	10,000	10,000	General Fund	10,000	10,000	10,000	50,000
DRAINAGE SYSTEM IMPROVEMENT PROJECTS							
Heritage Oaks Improvements	726,595	0	Developer LOC	0	0	0	726,595
Drainage basin construction (mostly in downtown areas of need)	0	15,000	General Fund/SW Utility	15,000	15,000	15,000	60,000
Ditching / drainage improvements	0	10,000	General Fund/SW Utility	10,000	10,000	10,000	40,000
DRAINAGE SYSTEM RENEWAL & REPLACEMENT PROJECTS							
Merrillwood Drainage Modifications	42,795	0	General Fund/Grant	0	0	0	42,795
Brooke Pointe Drainage Modifications	0	35,000	General Fund/Assessments	0	0	0	35,000
Oaks @ Hague Drainage Modifications	0	35,000	General Fund/Assessments	0	0	0	35,000
Drainage basin R & R	0	10,000	General Fund/SW Utility	10,000	10,000	10,000	40,000
SUBTOTAL	2,174,402	417,000		295,000	295,000	295,000	3,476,402

MOSQUITO CONTROL

PROJECT	15/16	16/17	FUNDING SOURCE	17/18	18/19	19/20	TOTAL
Mosquito Control Operations and Maintenance Building	0	0	Mosquito Utility Revenue	0	0	205,000	205,000
SUBTOTAL	0	0		0	0	205,000	205,000

GAS UTILITY

PROJECT	15/16	16/17	FUNDING SOURCE	17/18	18/19	19/20	TOTAL
Gas System Acquisition (Yr 1:feasibility study; Yr 2:Acquisition)	0	0	Loan	0	75,000	4,000,000	4,075,000
SUBTOTAL	0	0		0	75,000	4,000,000	4,075,000

PARKS & RECREATION							17/18	18/19	19/20	TOTAL
PROJECT	15/16	16/17	FUNDING SOURCE	17/18	18/19	19/20	TOTAL			
RECREATION COMPLEX PROJECTS										
Recreation Center-Phase II-Spray Pool	0	0	Grants/General Fund	150,000	0	0	150,000			
Recreation Center-Equipment Storage Facility	0	60,000	Grants/General Fund	0	0	0	60,000			
SWICK PROPERTY PROJECTS										
Swick Property-Covered Benches	0	25,000	Grants/General Fund/TIR	0	0	0	25,000			
Swick Property-Horseshoe Court	0	10,000	Grants/General Fund/TIR	0	0	0	10,000			
Swick Property-Gazebo	0	10,000	Grants/General Fund/TIR	0	0	0	10,000			
PROJECT LEGACY										
Multi-purpose building	0	0	Grants/Sales Tax/Donations	1,200,000	0	0	1,200,000			
Multi-Use Trails	0	0	Grants/Sales Tax/Donations	52,000	0	0	52,000			
Phase I Design	150,000	0	General Fund/Donations	0	0	0	150,000			
Phase I Construction (includes site work multipurpose building, fields,et.)	5,000,000	0	Loan/Donations/General Fund	0	0	0	5,000,000			
Football field with improvements	0	0	Grants/Sales Tax/Donations	195,000	0	0	195,000			
4 Soccer fields/4 softball/adult multi-purpose baseball 300' fields with concession stands	0	0	Grants/General Fund/Sales Tax	525,000	0	0	525,000			
8 big soccer net goals on wheels	0	0	Grants/General Fund/Sales Tax	12,000	0	0	12,000			
Concession/restroom building	0	0	Grants/General Fund/Sales Tax	120,000	0	0	120,000			
Picnic Pavilion	0	0	Grants/General Fund/Sales Tax	20,000	0	0	20,000			
Playground	0	0	Grants/General Fund/Sales Tax	60,000	0	0	60,000			
Chain link fence, back stop and benches	0	0	Grants/General Fund/Sales Tax	60,000	0	0	60,000			
Ornamental fence around property	0	0	Grants/General Fund/Sales Tax	100,000	0	0	100,000			
Parking lot	0	0	Grants/General Fund/Sales Tax	500,000	0	0	500,000			
Lighting	0	0	Grants/General Fund/Sales Tax	250,000	0	0	250,000			
6 Tennis Courts	0	0	Grants/General Fund/Sales Tax	200,000	0	0	200,000			
CLEATHER HATHCOCK COMMUNITY CTR										
Phase II Acquisition (Land)	0	175,000	Grants/General Fund/Donations	0	0	0	175,000			
Phase II Development (Building Expansion)	0	165,000	Grants/General Fund/Donations	0	0	0	165,000			
Playground, benches, and picnic tables for Community Ctr	0	30,000	Grants/General Fund/Donations	0	0	0	30,000			
MISCELLANEOUS PROJECTS										
Kingsland Pocket Park	0	0	Grants/Donations	25,000	0	0	25,000			
Land purchase next to St. Matthew's and Maude Lewis Park	0	0	Grants/General Fund/Sales Tax	50,000	0	0	50,000			
SUBTOTAL	5,150,000	475,000		3,519,000	0	0	9,144,000			

DOWNTOWN REDEVELOPMENT DISTRICT

PROJECT	15/16	16/17	FUNDING SOURCE	17/18	18/19	19/20	TOTAL
STREET & ROAD R & R PROJECTS							
Resurfacing City Streets-CRA Area	0	50,000	Tax Increment Revenue (TIR)	50,000	50,000	50,000	200,000
NW 142 Terr Resurfacing NW 14800 block to CR 2054 (1,200 lf)	19,485	0	Tax Increment Revenue (TIR)	0	0	0	19,485
NW 154 Ave Reconstruction,C&G.S/Ws-SR235 to US 441	0	185,000	Tax Increment Revenue (TIR)	0	0	0	185,000
SIDEWALK/BICYCLE PATH IMPROVEMENT PROJECTS							
Sidewalk construction-CRA Area	10,000	10,000	Tax Increment Revenue	10,000	10,000	10,000	50,000
DOWNTOWN PARKING FACILITY IMPROVEMENTS							
Parking Lot Design & construction (Old Daycare property)	60,000	250,000	Tax Increment Revenue (TIR)/Grant	0	0	0	310,000
TRESCAPING PROJECTS							
Replacement of trees on Main Street	90,000	30,000	Tax Increment Revenue (TIR)	30,000	30,000	0	180,000
MISCELLANEOUS PROJECTS							
Streetlight pole painting (\$20K O&M)	20,000	20,000	Tax Increment Revenue (TIR)	0	0	0	40,000
SUBTOTAL	199,485	545,000		90,000	90,000	60,000	984,485
TOTAL:	14,151,581	8,250,293		7,302,281	6,716,040	13,308,000	49,728,195



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SECTION 6

DEBT

SERVICE

DEBT SERVICE OVERVIEW

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 2014, the City had total outstanding long-term debt of \$22.7 million. The City's debt represents bonds or notes secured by specific revenue sources. The City's outstanding debt decreased by \$966 thousand during fiscal year 2014. This decrease was due to scheduled debt service payments. However, additional interest free debt was recognized to be due to Alachua County in the amount of \$500,000. This debt does not have any payments due until fiscal year 2017.

Listed below is a summary of the City's Long Term Debt at September 30, 2014:

Description	Interest Rate	Principal Balance	Final Maturity
1993 Utility Acquisition Bonds	7.00%	455,000	2019
2009 State Revolving Fund Loan	2.24%-2.60%	8,411,411	2041
2013 Utility Refunding Revenue Bonds	1.67%	4,060,000	2020
2001A Section 108 Loan	3.66%-6.67%	1,150,000	2021
2006 Capital Improvement and Refunding Revenue Bonds	3.25%-4.5%	7,310,000	2035
2013 Redevelopment Note	2.22%	805,879	2023
Due to Alachua County	0.00%	500,000	2021
	TOTAL	\$22,692,289	

Current Debt Obligations

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 electric, water and wastewater systems of the City and are for a term of twenty-five years.

2009 State Revolving Fund Loan – State of Florida Department of Environmental Protection – This loan is to finance the construction of the wastewater control facility. Repayment commenced in November 2011 and is over a term of thirty years

Utility Refunding Revenue Bond, Series 2013 – On January 30, 2013, the City adopted Resolution 13-07, authorizing the issuance of the Utility Refunding Revenue Bond, Series 2013. The bonds were issued at a par amount of \$4,800,000 to provide the funds required to refund the City's outstanding Utilities Revenue Bond of 1979 and the Utility Refunding Revenue Bonds, Series 2003 and to pay certain expenses related to the issuance of the Series 2013 bonds. The bonds have a final maturity date of April 1, 2020.

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 was refinanced in 2015 and is secured by the City's local government half-cent sales tax, utility franchise fees, and state revenue sharing with a term of twenty years

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. Term is thirty years.

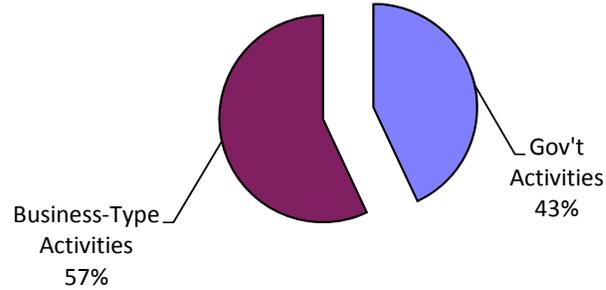
Redevelopment Revenue Note, Series 2013 – On May 23, 2013, the City executed a loan agreement with BB&T Governmental finance for the purposes of funding or financing redevelopment activities within the Redevelopment District. The City is required to expend the funds according to the City's Redevelopment Plan. The note is secured by a lien upon the tax increment revenues of the Redevelopment District and is for ten years.

Alachua County/TDC – The City of Alachua received \$500,000 as part of an interlocal agreement that went towards the purchase of land adjacent to the Hal Brady Recreation Complex. This agreement required the City to construct recreational fields by January 1, 2015. The City was unable to meet this timeline and a request for extension was denied, thus requiring the City to return the funds in six annual installments beginning December 31, 2016.

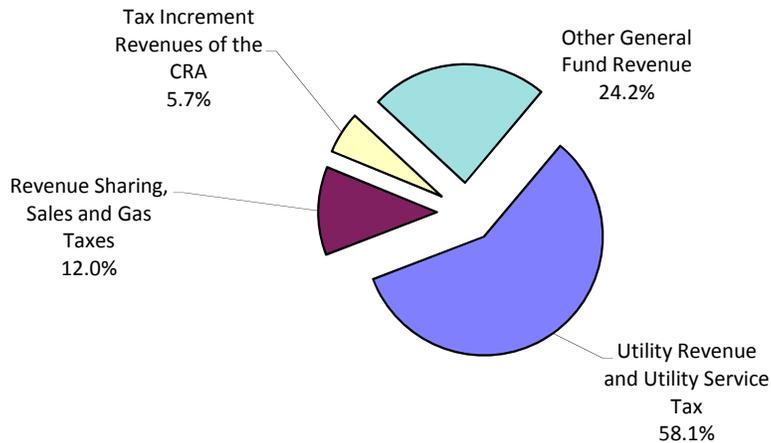
DEBT SERVICE

TOTAL LONG TERM DEBT BY ACTIVITY AS OF FYE 2014:

Governmental Activities	\$9,765,879
Business-Type Activities:	
Electric/Water/Wastewater	<u>12,926,411</u>
Total	<u><u>\$22,692,289</u></u>



CITY REVENUE USED TO PAY DEBT:





SECTION 7

GLOSSARY

GLOSSARY OF KEY TERMS

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

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

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

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

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

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

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

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

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

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

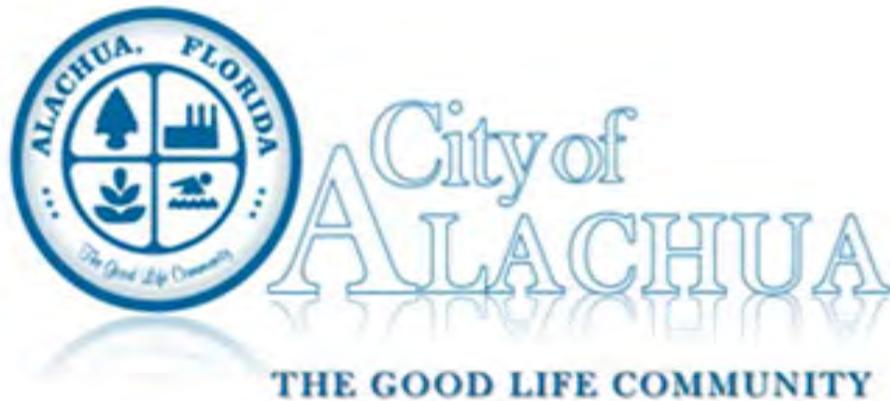
TRIM is an acronym for Truth In Millage Law. See the definition for **TRUTH IN MILLAGE LAW**.

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.

**CITY OF ALACHUA
FISCAL YEAR 2016
APPROVED BUDGET**



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