

**CITY OF ALACHUA
FISCAL YEAR 2008/2009
ADOPTED BUDGET**



1905-2005
Celebrating a Century

***SUBMITTED BY
CLOVIS WATSON, JR., MBA
CITY MANAGER***



THIS PAGE INTENTIONALLY LEFT BLANK



JEAN CALDERWOOD
MAYOR



CITY OF ALACHUA

CITY

COMMISSIONERS



ORIEN HILLS
COMMISSIONER



BONNIE BURGESS
VICE-MAYOR



GIB COERPER
COMMISSIONER



JAMES LEWIS
COMMISSIONER



CLOVIS WATSON, JR., MBA
CITY MANAGER



MARIAN RUSH
CITY ATTORNEY



APPOINTED OFFICIALS

City of Alachua

PREPARED BY:
THE CITY OF ALACHUA FINANCE DEPARTMENT

STAFF

Marcian K. Brown, MBA
Director

Andy Andiric, MBA
Assistant Director

Regina Reed
Financial Management Analyst

Gail Jones
Accountant II

Stephanie Herlong
Utility Billing Supervisor

Kristy Thornton
Customer Service Clerk

Tami Adkins
Customer Service Clerk

Charmagne Manning
Customer Service Clerk

CREDITS

Diane Morgan, Deputy City Clerk Department
Jeffrey Morgan, Jr., Information Technology Department

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 8,500.

FIVE-MEMBER COMMISSION

The City of Alachua, a political subdivision of the State of Florida, is guided by an elected five-member Commission. The 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 part of the City Manager's departments.

These services are grouped into the following departments: City Commission, Finance, Human Resources, City Attorney, City Manager, Recreation, Police, Grants and Contracts, Administrative Services, Community Development and Planning, 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 adopted financial budget for FY 2008/2009 for the City of Alachua. The document is divided into eight sections: Section One–Budget Summary, Section Two– Fiscal Policies, Section-Three- Fund Summaries, Section Four – Department Summaries, Section Five-Capital Improvement program, Section Six-Debt Service, and Section Seven-Glossary.

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

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

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 2009-2013.

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 09 adopted 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 32616.



THIS PAGE INTENTIONALLY LEFT BLANK



THIS PAGE INTENTIONALLY LEFT BLANK

TABLE OF CONTENTS

Section One: Budget Summary	
Introduction to City Budgeting.....	1
The Budget Process.....	3
City Organizational Chart.....	5
Summary Information.....	6
Budget Sources and Uses.....	7
Budget Revenues by Source.....	8
Budget Uses by Function.....	9
Budget by Function-All Funds.....	10
Budget Revenues by Source – General Fund.....	12
Budget Uses by Function – General Fund.....	13
Budget by Function – General Fund.....	14
Major Revenue Sources.....	16
Chart: Ad Valorem History.....	18
Chart: Ad Valorem Property Tax.....	19
Chart: Local Option Fuel Tax.....	20
Chart: Public Service (Utility Tax).....	21
Chart: Licenses and Permits.....	22
Chart: State Revenue Sharing.....	23
Chart: Fines and Forfeitures.....	24
Chart: Electric Utility Residential.....	25
Chart: Electric Utility Commercial.....	26
Chart: Water Utility Residential.....	27
Chart: Water Utility Commercial.....	28
Chart: Wastewater Utility Residential.....	29
Chart: Wastewater Utility Commercial.....	30
Debt Service Budget Summary.....	31
Full Time Equivalent Summary.....	32
Estimation of the City’s Ending Fund Balance.....	33
Fund Balance Summary.....	34
Interfund Transfer Overview.....	36
Section Two: Fiscal Policies	
Fiscal Policies.....	38
Section Three: Fund Summaries	
Budget By Fund.....	52
Basis of Accounting and Budgeting.....	53
Fund Accounting.....	54
Chart: Budget by Fund Type.....	56
General Fund.....	57
Electric Utility Fund.....	60
Water Utility Fund.....	62
Wastewater Utility Fund.....	64
Mosquito Control Fund.....	66
Building Operations Fund.....	68
Additional Court Costs Fund.....	70
FDLE LLEBG 2006 Fund.....	72
Tree Bank Fund.....	74
FDOT Alachua Transit Corridor Fund.....	76
DCA Hazard Mitigation Grant Fund.....	78
FHLB Affordable Housing Program Grant Fund.....	80
SHIP Fund.....	82
DOT Highway Safety Fund.....	84

DOT Traffic Enforcement Unit Fund	86
Mutual Aid-Hazard Mitigation Fund	88
USDA Housing Preservation Fund	90
USDA Urban Forestry Grant Fund	92
Edward Byrne-Community Policing Grant Fund.....	94
Debt Service Fund	96
Donation Fund	98
Neighborhood Community Center Fund.....	100
Municipal Complex Projects Fund	102
OTTED Transportation Project-Wal-Mart Fund.....	104
CDBG ED-Wal-Mart Distribution Center Fund.....	106
Wal-Mart Bridge Loan Fund	108
CDBG Housing Rehab FFY 05 Fund	110
USDA NRCS FY 05 Fund.....	112
WWTF Expansion Fund	114
CRA Fund.....	116
FHFC Home Again Fund.....	118
FRDAP Recreation Center Improvements Fund.....	120
San Felasco Conservation Corridor Fund	122
FRDAP Skatepark/Spraypool Fund	124
CDBG ATM-Project Fund.....	126
Wastewater Escrow Account Fund.....	128
Internal Service Fund.....	130

Section Four: Department Summaries

City Commission.....	134
City Manager	139
City Attorney.....	143
Deputy City Clerk	147
Grants and Contracts	151
Information Technology.....	155
Finance.....	159
Human Resources	163
Administrative Services	167
Planning and Community Development.....	171
Recreation and Parks.....	175
Alachua Police Department.....	178
Public Services.....	182
Debt Service.....	186
CRA	189
Capital Projects	193
Special Expense	196

Section Five: Capital Improvement Program (CIP)

CIP Program Overview.....	199
FY2009-2013 Approved Capital Improvement Program.....	200

Section Six: Debt Service

Debt Service Overview.....	204
Current Debt Obligations.....	205
Chart: Long Term Debt Activity.....	207

Section Seven: Glossary

Glossary	209
----------------	-----



SECTION 1 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 balance are funds carried over from the previous fiscal year. The City has a variety of uses for fund balance including reserve for future capital projects, for emergencies and catastrophes, for certain bond issues, and for other contingencies and expenditures.

Defining Fund Accounting

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

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

BUDGET PROCESS HIGHLIGHTS

Preparation	May 29	Budget Kickoff Meeting
	June 30	Budget Submissions due from Departments
Review	June-Aug	Finance Department, City Manager and Department Directors review budgets
	May 28	Preliminary tax roll information from Property Appraiser's Office
	July 1	Official preliminary taxable values provided by Property Appraiser's Office
Adoption	Jul-Aug	Workshops are held on the Operating and Capital Improvement Budgets, to set millage rates and discuss any budget issues
	August 18	City Manager presents recommended budget to Commission
	September 8	First Public Hearing to Adopt Tentative Millage Rate and Budget (required by State law)
	September 22	Second Public Hearing to Adopt Final Millage Rates for 2008 Tax Roll and the FY 2009 Budget (required by State law)

THE BUDGET PROCESS

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

The budget process began with a review and consideration of comments from the prior year budget process. This led to the budget “kick-off” meeting in May 2008 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 Budget on August 18, 2008. The Commission and public review, change and formal adoption lasted through late

September. This included several workshops with the Commission to discuss the operating budget and the capital improvement budget.

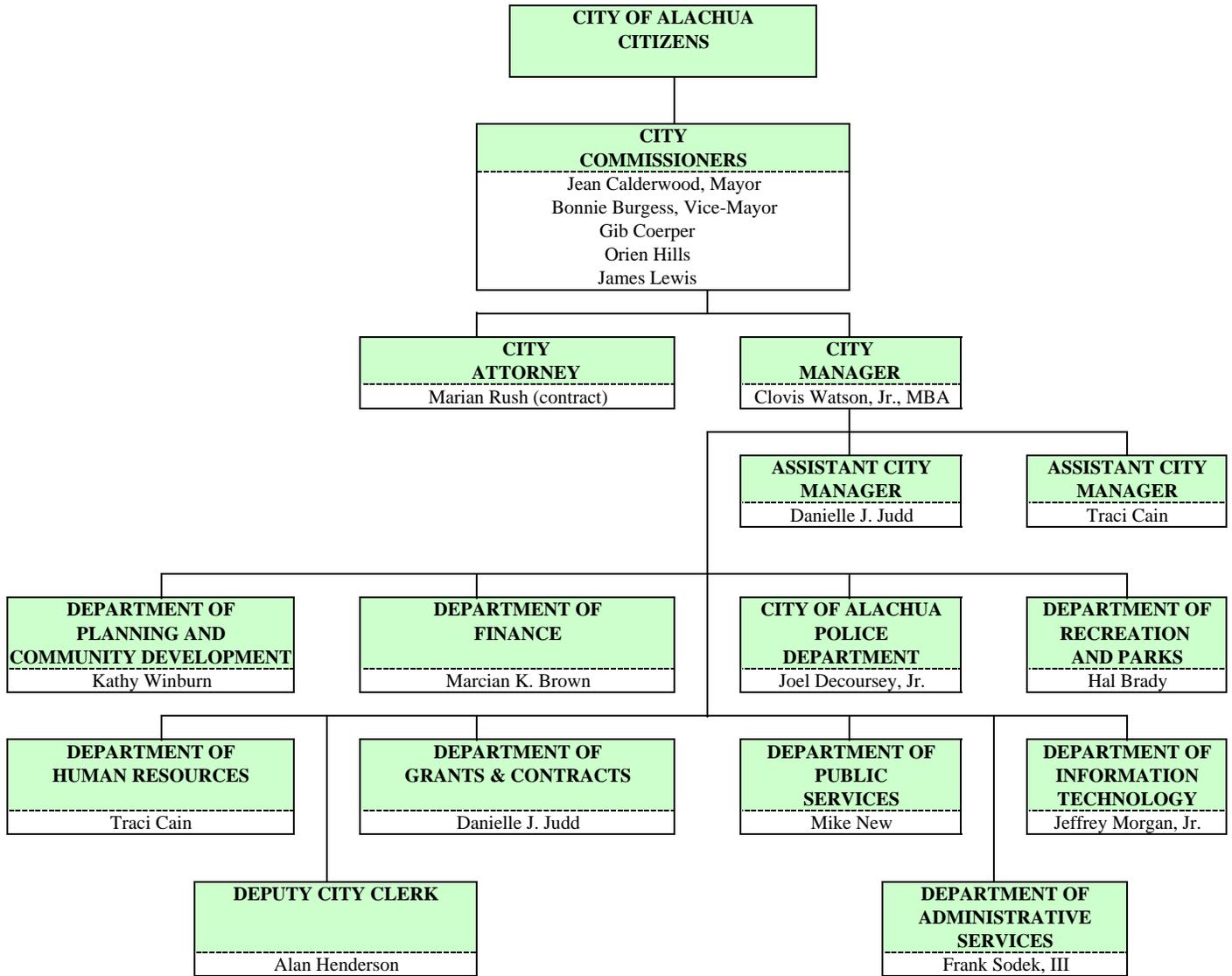
The proposed millage rates for FY 09 were set on August 1, 2008. The proposed millage rates were used by the Property Appraiser to prepare Truth-in-Millage or “TRIM” notices distributed in mid-August. TRIM notices advise County taxpayers of how tax rates proposed by all local taxing authorities, combines with current information on assessed value of real property, will affect the taxes on each taxed parcel of land. The TRIM notice also serves as the official notification of the time and place of the first public hearing for adoption of tentative millage rates and budget by each taxing authority.

State law requires two public budget hearings. The first public budget hearing was held on September 8, 2008. After hearing public testimony, the Commission adopted tentative millage rates and a proposed FY 09 budget. The second public hearing, held on September 22, 2008, was advertised by a published notice and a published breakdown of the millage rates and budget. Like the first public hearing, the Commission heard public testimony prior to adopting the final millage rates and the final budget for FY09.

CITY OF ALACHUA FY 2009 BUDGET CALENDAR

Date(s)	Activity	Participants
MAY 2008		
29	Budget packets submitted to Department Directors	ALL
27-31	Finance begins inputting of Personal Service, Debt Service, and Insurance information into financial system.	Finance
JUNE 2008		
30	Budget submittals due back to Finance Department	ALL
TBD	Budget Workshop-Introduction on process and various issues.	Commission, City Manager, Finance, City Departments
JULY 2008		
1-8	Submittals reviewed by Finance Department and City Manager	
2-13	Budget meetings between City Manager and Departments	
TBD	Budget Workshops (various subjects)	Commission, City Manager, Finance, City Departments
21	City Commission establishes millage rate	Commission
AUGUST 2008		
TBD	Budget Workshop (various subjects)	ALL
TBD	Budget Workshop (various subjects)	ALL
SEPTEMBER 2008		
8	First Budget Public Hearing	Commission, City Manager, Finance, City Departments
22	Final Budget Public Hearing	Commission, City Manager, Finance, City Departments

CITY OF ALACHUA GOVERNMENT



SUMMARY INFORMATION

The approved budget for FY 09 decreased \$1.8 million, or 5.5 percent from FY 08 approved budget. The decrease is largely accounted for by the decrease in capital project funds for the CDBG-ATM water and sewer project, the skate-park-spray-pool project, and other operating expenditures completed in FY 08.

The Operating Budget

Expenditures

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

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

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

Capital Outlay reflects costs of equipment, fleet, data processing and other equipment. The changes in this category represent mainly equipment and vehicles necessary to replace an aging fleet and equipment in various City departments.

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

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

Revenues

Property Taxes - New construction accounted for approximately 25% of the growth in ad valorem revenue on a citywide basis for FY09, with reassessments of existing property accounting for 75%. That means that the tax base increase of 12.14% from FY 08 to FY 09 was composed of a 3.0% increase due to new construction, and an additional 9.14% increase due to reassessments of existing property.

Other Taxes - Growth in other tax revenue reflects increased receipts from existing taxes, which include the utility service tax, local ½ cent sales tax, and gas taxes.

Charges for Services – The charges and fees associated with the operations of the City’s utility system remained constant. The City is in the process of conducting a rate study on its current water and wastewater charges to ensure that these charges support the expenditures for these functions.

Licenses and Permits - The City Commission authorizes the collection of Occupational License Fees to grant the privilege of engaging in any business within its jurisdiction.

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

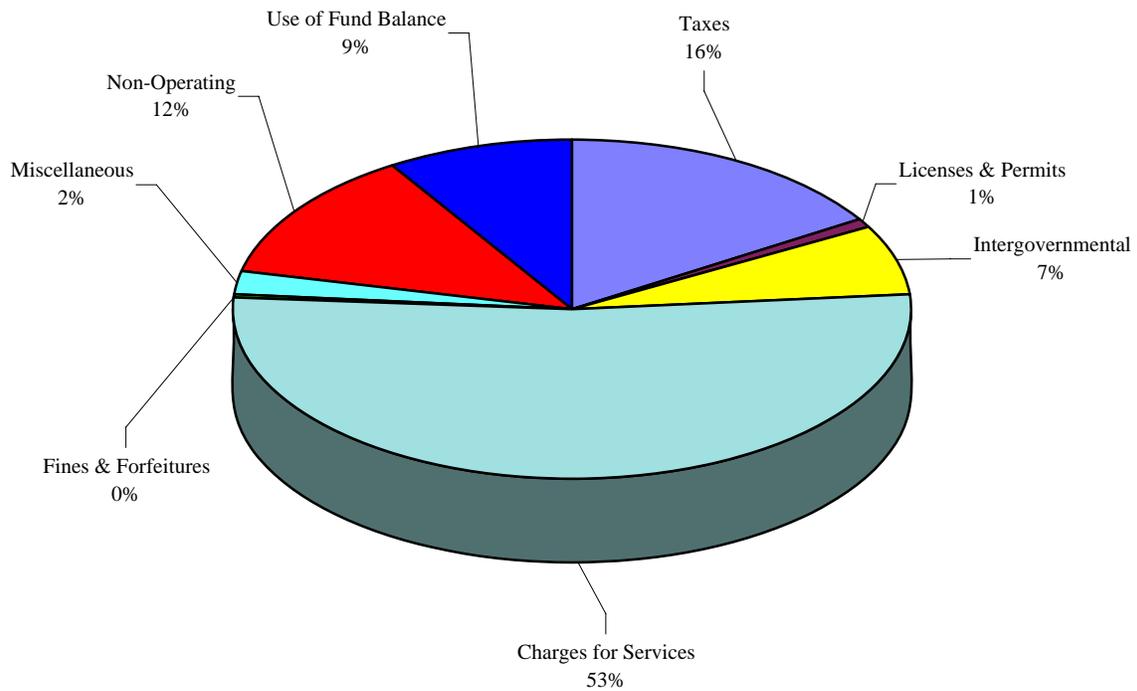
BUDGET SOURCES AND USES

Sources	FY 06 Actual	FY 07 Actual	FY 08 Approved	FY 09 Approved
Use of Fund Balance	\$ 4,514,540	9,790,553	4,038,127	2,796,157
Revenue:				
Ad Valorem Taxes	2,741,318	3,131,378	3,060,055	3,500,304
Other Taxes	1,202,047	1,262,975	1,396,359	1,509,910
Licenses and Permits	309,000	369,513	279,391	266,864
Intergovernmental Revenue	5,385,058	5,750,358	3,426,464	2,043,251
Charges for Services	12,021,703	14,021,376	16,542,494	16,420,179
Fines and Forfeitures	140,000	130,000	130,000	80,000
Miscellaneous Revenue	966,058	1,193,687	745,307	652,762
Total Revenue	22,765,184	25,859,287	25,580,070	24,473,270
Transfers-In	2,191,344	3,530,242	3,831,350	3,788,163
Other Non-Revenues	6,806,379	-	-	716,830
Less Undercollection	(350,755)	(426,649)	(496,388)	(632,175)
	8,646,968	3,103,593	3,334,962	3,872,818
TOTAL SOURCES	\$ 35,926,692	\$ 38,753,433	32,953,159	31,142,245

USES	FY 06 Actual	FY 07 Actual	FY 08 Approved	FY 09 Approved
Operating Budget				
Personnel Services	\$ 5,698,191	6,349,869	6,889,562	7,184,315
Operating Expenses	13,256,188	13,837,196	13,601,277	14,459,731
Capital Equipment	1,348,420	2,868,238	2,973,335	361,689
Total Operating Budget	20,302,799	23,055,303	23,464,174	22,005,735
Capital Projects	10,485,235	8,778,993	2,924,671	2,840,508
Grants & Aids	160,265	225,429	196,057	283,154
Debt Service	1,537,722	1,821,908	1,896,646	1,781,299
Transfers to Other Funds	2,191,344	3,530,242	3,831,350	3,788,163
Other Uses	6,000	6,000	6,000	6,000
Reserves	1,243,327	1,335,558	634,261	437,386
TOTAL USES	\$ 35,926,692	\$ 38,753,433	\$ 32,953,159	\$ 31,142,245

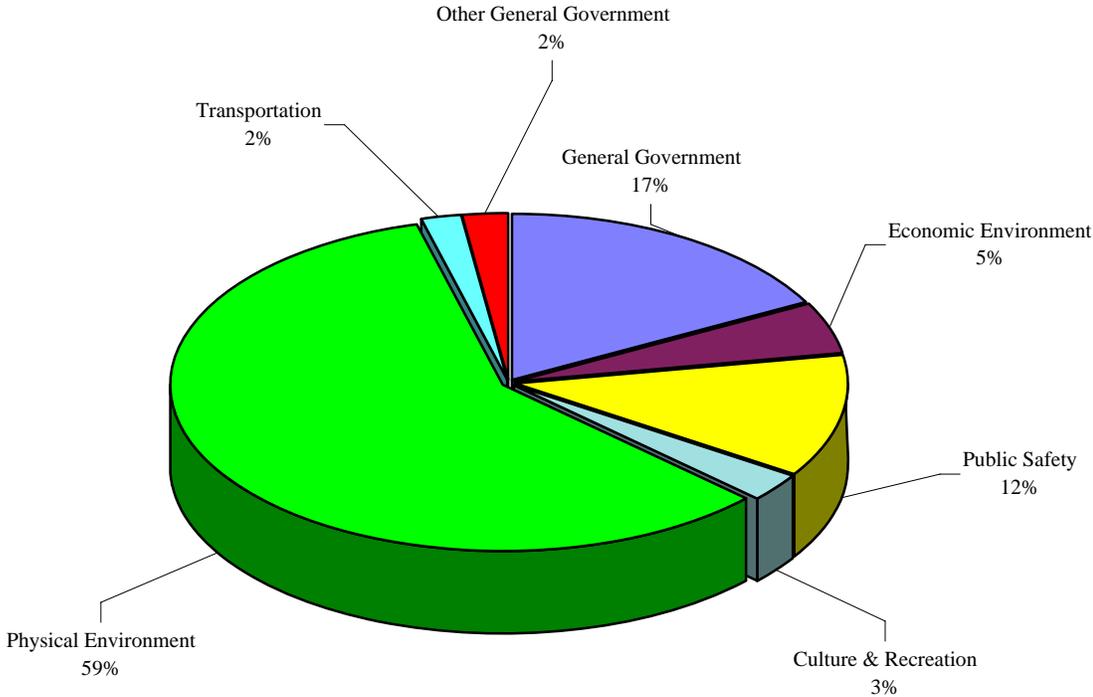
FY 2008/09 BUDGET REVENUES BY SOURCE

Taxes	\$ 5,010,214
Licenses & Permits	266,864
Intergovernmental	2,043,251
Charges for Services	16,420,179
Fines & Forfeitures	80,000
Miscellaneous	652,762
Non-Operating	3,872,818
Use of Fund Balance	2,796,157
TOTAL	<u>\$ 31,142,245</u>



FY 2008/09 BUDGET USES BY FUNCTION

General Government	\$ 5,328,132
Economic Environment	1,570,419
Public Safety	3,765,237
Culture & Recreation	838,761
Physical Environment	18,305,332
Transportation	609,067
Other General Government	725,297
TOTAL	<u>\$ 31,142,245</u>

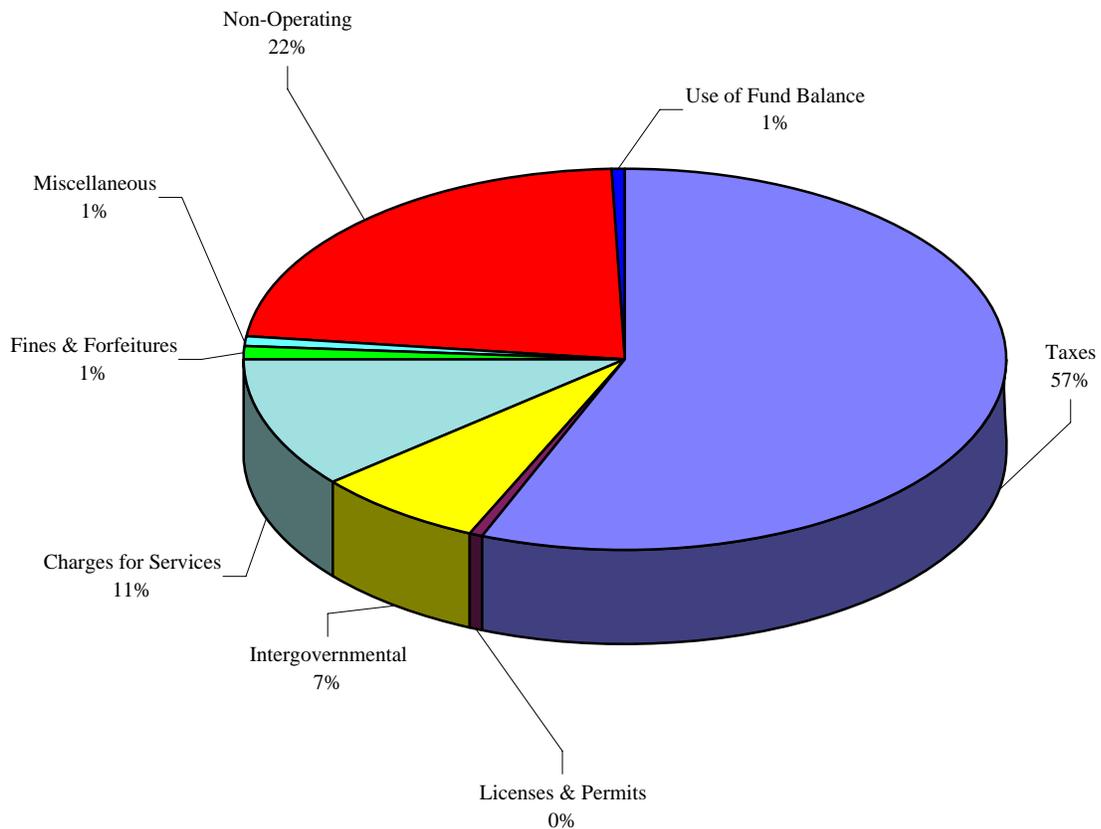


BUDGET BY FUNCTION - ALL FUNDS

	FY 06 Actual	FY 07 Actual	FY 08 Approved	FY 09 Approved
General Government				
Legislative	\$ 132,677	\$ 146,903	\$ 156,653	\$ 158,844
Executive	533,548	1,109,783	1,258,528	1,305,893
Financial & Administrative	622,722	1,169,354	1,707,234	1,781,140
Legal Counsel	292,651	256,583	306,898	306,983
Comprehensive Planning	405,979	592,155	696,307	672,496
Debt Service Payments	330,161	345,422	649,140	638,453
Other General Government	1,496,473	7,026,979	881,550	464,323
Subtotal	3,814,211	10,647,179	5,656,310	5,328,132
Public Safety				
Law Enforcement	1,871,430	2,145,491	2,254,843	2,305,500
Fire Control	457,664	484,235	534,259	534,429
Protective Inspections	126,557	209,392	282,186	235,431
Other Public Safety	739,031	743,500	62,779	689,877
Subtotal	3,194,683	3,582,618	3,134,067	3,765,237
Physical Environment				
Electric Utility Services	9,876,480	10,999,836	14,058,321	13,680,026
Water Utility Services	1,137,651	1,425,349	1,792,963	1,403,273
Garbage/Solid Waste Services	429,025	447,451	494,547	633,540
Sewer/Wastewater Services	1,705,713	1,862,142	3,398,813	2,532,197
Conservation and Resource Management	541,967	595,552	0	0
Mosquito Control	38,449	79,576	56,221	56,296
Subtotal	13,729,285	15,409,906	19,800,865	18,305,332
Transportation				
Transit Systems	0	0		40,000
Road & Street Facilities	535,188	646,971	767,554	569,067
Subtotal	535,188	646,971	767,554	609,067
Economic Environment				
Housing & Urban Development	128,322	807,248	0	0
Industry Development	67,269	2,910,402	683,646	8,233
Other Economic Environment	0	611,139	1,049,242	1,562,186
Subtotal	195,591	4,328,789	1,732,888	1,570,419
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	651,820	978,241	1,272,457	838,761
Subtotal	651,820	978,241	1,272,457	838,761

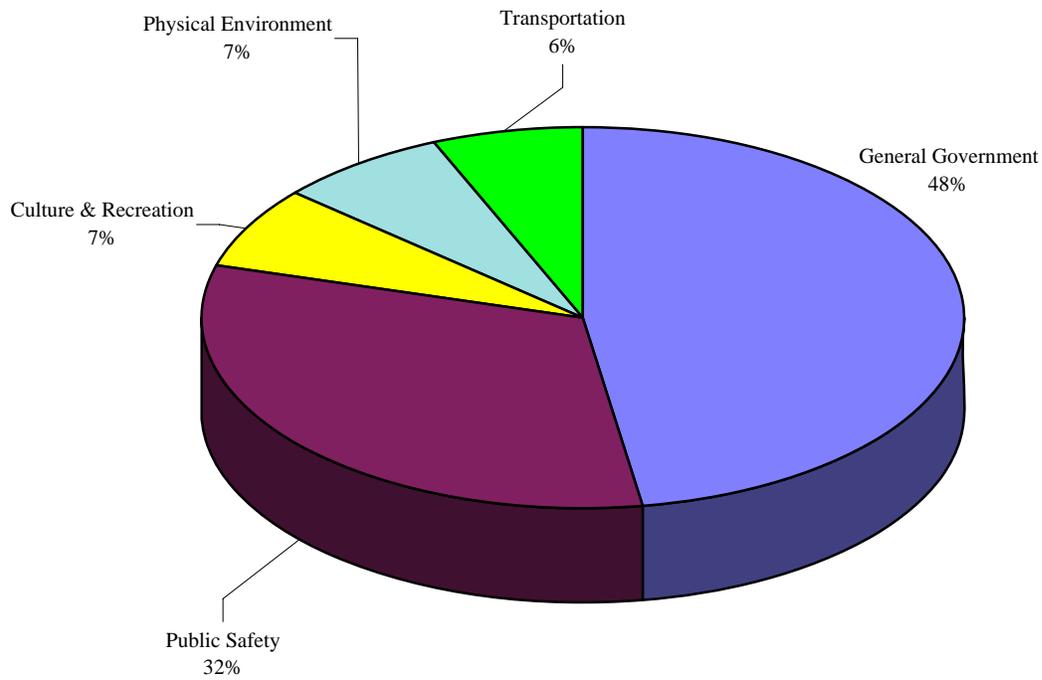
FY 2008/09 BUDGET REVENUES BY SOURCE - GENERAL FUND

Taxes	\$ 5,010,214
Licenses & Permits	42,000
Intergovernmental	649,988
Charges for Services	993,157
Fines & Forfeitures	80,000
Miscellaneous	83,000
Non-Operating	2,003,790
Use of Fund Balance	55,214
TOTAL	\$ 8,917,363



FY 2008/09 BUDGET USES BY FUNCTION - GENERAL FUND

General Government	\$ 4,244,340
Public Safety	2,832,693
Culture & Recreation	637,723
Physical Environment	633,540
Transportation	569,067
TOTAL	<u>\$ 8,917,363</u>



BUDGET BY FUNCTION - GENERAL FUND

	FY 06 Actual	FY 07 Actual	FY 08 Approved	FY 09 Approved
General Government				
Legislative	\$ 136,329	\$ 149,210	\$ 156,653	\$ 158,844
Executive	538,862	633,809	513,106	529,268
Financial & Administrative	558,247	1,144,939	1,325,535	1,394,463
Legal Counsel	310,312	306,650	306,898	306,983
Comprehensive Planning	623,051	678,129	689,275	665,162
Other General Government	142,884	494,913	360,626	464,323
Subtotal	2,309,685	3,407,650	3,352,093	3,519,043
Public Safety				
Law Enforcement	2,056,640	2,120,644	2,203,097	2,298,264
Protective Inspections	0	0	0	0
Fire Control	485,032	498,501	534,259	534,429
Subtotal	2,541,672	2,619,145	2,737,356	2,832,693
Physical Environment				
Garbage/Solid Waste Control Services	459,745	468,230	494,547	633,540
Subtotal	459,745	468,230	494,547	633,540
Transportation				
Road & Street Facilities	606,292	641,993	585,554	569,067
Subtotal	606,292	641,993	585,554	569,067
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	652,435	707,177	696,508	637,723
Cultural Services	0	0	0	0
Subtotal	652,435	707,177	696,508	637,723
Courts				
Court-Related Services	0	0		
Subtotal	0	0	0	0
Other Uses				
Interfund Transfers	405,784	566,498	579,018	606,380
Other	0	0	10,000	118,917
Subtotal	405,784	566,498	589,018	725,297
Grand Total	\$ 6,975,613	\$ 8,410,693	\$ 8,455,076	\$ 8,917,363



THIS PAGE INTENTIONALLY LEFT BLANK

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 City 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.

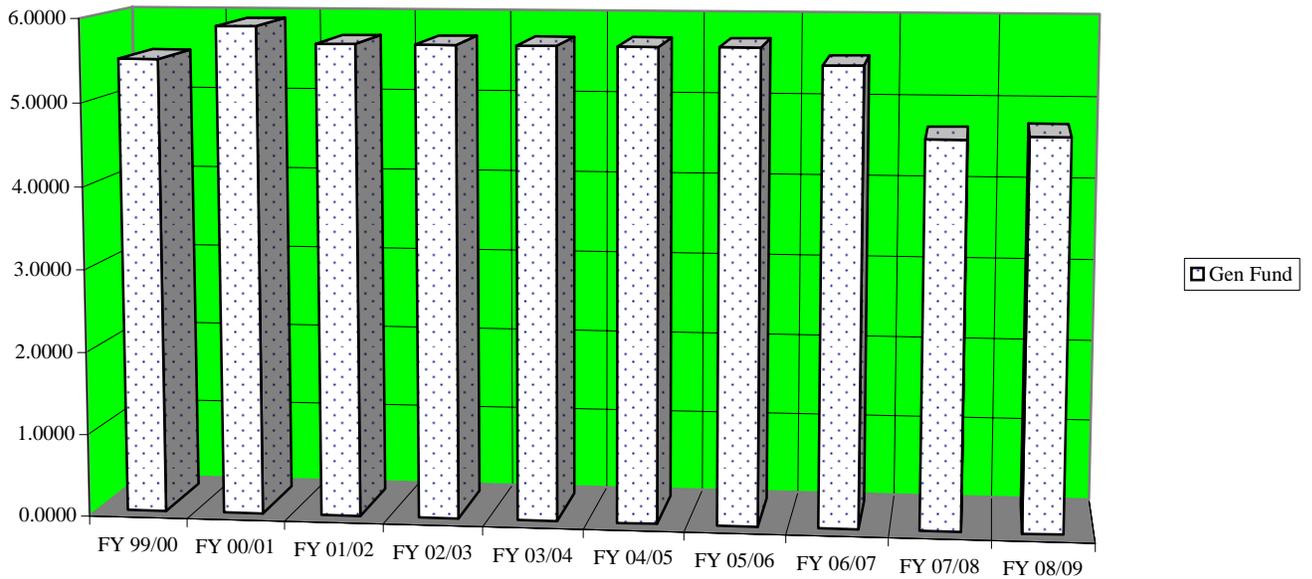
Major Revenue Sources
Fiscal Year 2008/09 Approved Budget

Major Revenue Source	FY 08/09 Approved Budget	FY 07/08 Approved Budget	FY 06/07 Actual	% Inc/Dec FY 07/08 to FY 08/09	% Inc/Dec FY 06/07 to FY 08/09
Ad Valorem Tax - Gen Fund	\$ 3,500,304	\$ 3,060,055	\$ 3,072,173	14.39%	13.94%
Local Option Fuel Tax	243,815	213,710	142,317	14.09%	71.32%
Public (Utility) Service Taxes	620,800	600,000	582,241	3.47%	6.62%
Communications Svcs Tax	389,924	338,649	250,326	15.14%	55.77%
Licenses and Permits	266,864	279,291	271,705	-4.45%	-1.78%
Local Govt 1/2 Cent Sales Tax	438,288	465,583	438,792	-5.86%	-0.11%
State Shared Revenue	200,000	224,000	211,065	-10.71%	-5.24%
Charges for Services-Electric	12,868,396	13,260,124	10,995,606	-2.95%	17.03%
Charges for Services-Water	1,033,931	984,879	987,277	4.98%	4.73%
Charges for Services-Wastewater	1,469,490	1,417,136	1,384,103	3.69%	6.17%

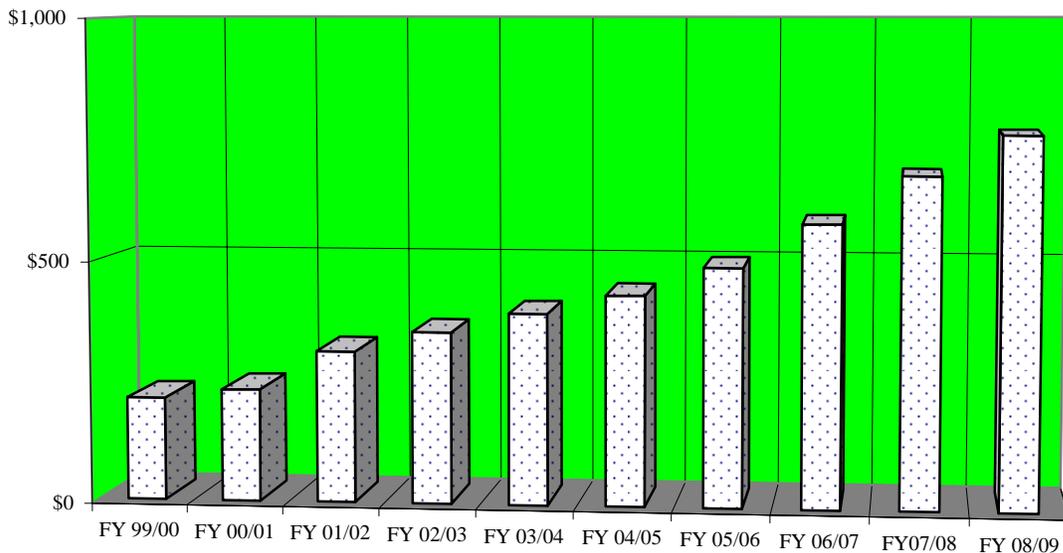
Ad Valorem History

The City of Alachua tax base has sustained steady expansion in taxable components as can be seen by the graph below depicting a ten year history of Alachua's property values. The tax base has increased citywide 15.36% on average for the past ten fiscal years. For FY 2009, the General Fund citywide operating millage increased to 4.6966.

Millage Rate History



Taxable Value History (in millions of dollars)

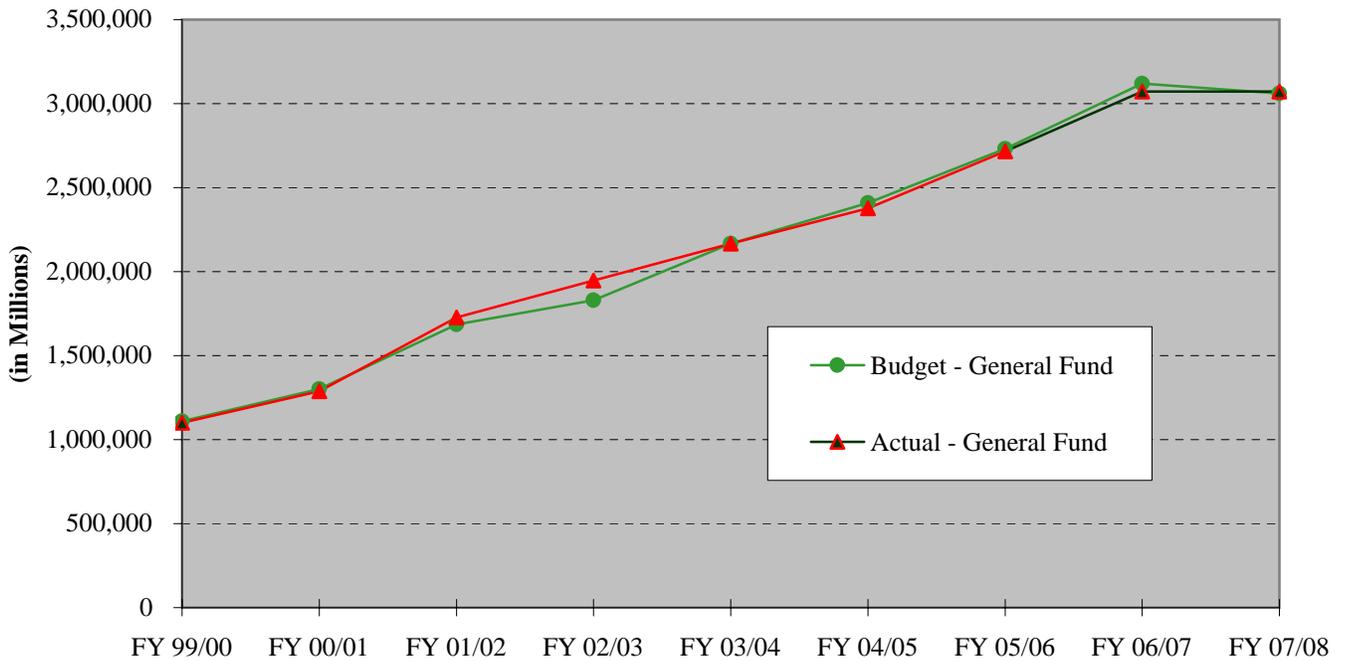


Ad Valorem Property Tax

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

Actual tax collections in FY 2008 were 100% of the amount budgeted in the General Fund.

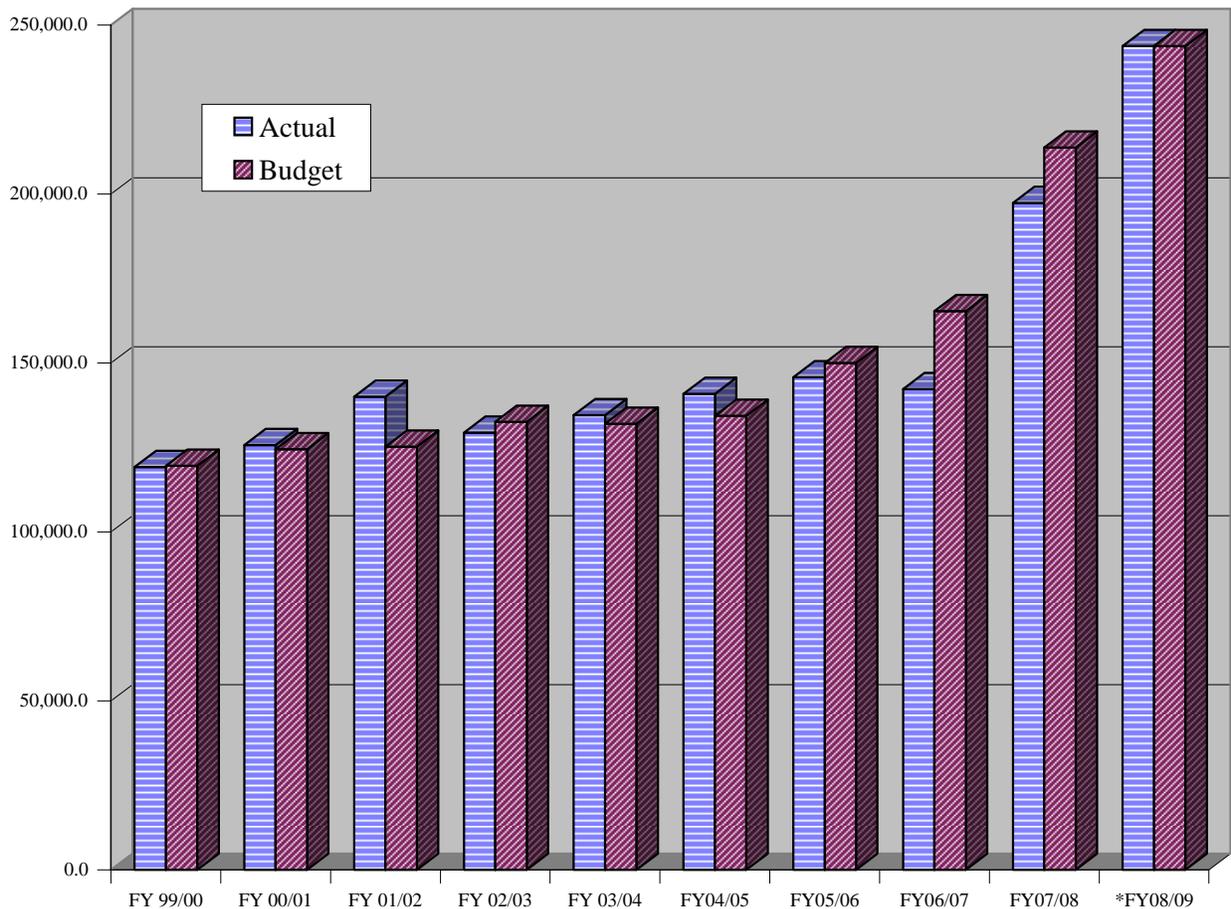
Property Tax Collections



Local Option Fuel Tax

The Local Option Fuel Tax is a six cents tax imposed by Alachua County on every gallon of fuel sold at the retail level. The tax became effective on September 1, 1985. The State collects the Local Option Fuel Tax and distributes it as follows: Alachua County 52.15%; **City of Alachua 1.875%** ; City of Archer .855%; City of Gainesville 38.635%; City of Hawthorne 1.06%; City of High Springs 2.11%; Town of LaCrosse 0.295%; Town of Micanopy 0.90%; City of Newberry 1.255%; and City of Waldo 0.865%. The Local Option Fuel Tax will sunset on August 31, 2015. This tax supports City of Alachua's road and street services such as road grading and sidewalk improvements. In FY 2008, Local Option Fuel Tax collections of \$197,363 were \$55,046 (38.68%) more than prior year collections of \$142,317. The FY 2009 budget of \$243,815 was \$30,105 (14.09%) more than the prior year budget of \$213,710 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)

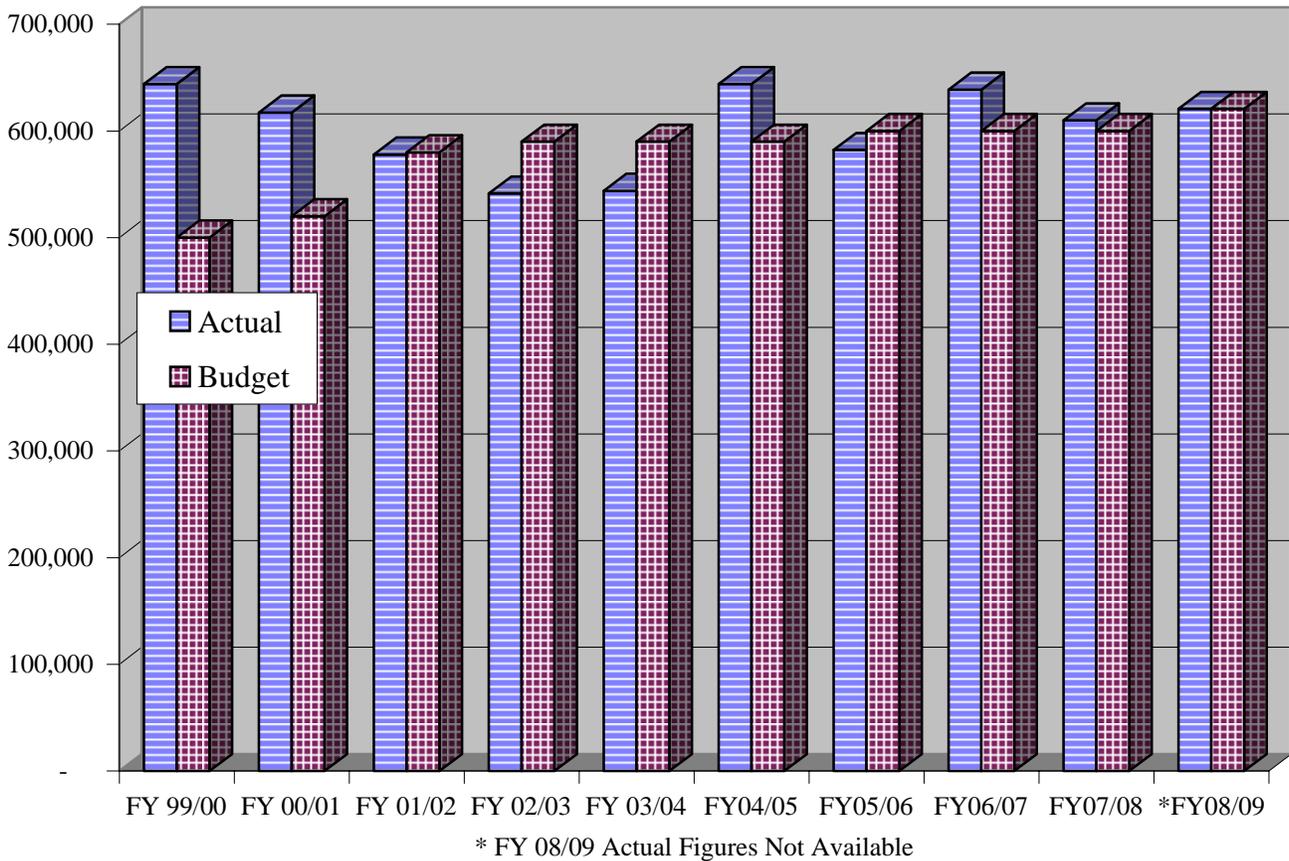


* FY 08/09 Actual Figures Not Available

Public Service Tax (Utility Tax)

Public Service Tax (Utility Tax) is levied by City of Alachua on each and every purchase in the city for electricity, metered and bottled gas (natural, liquefied petroleum gas, or manufactured), telephone service, water service, cable television service and fuel oil. The Utility Service Tax rates in FY 2008 were as follows: Electricity 10%, Water 10%, Natural Gas 10%, Fuel Oil 10%, Gas: Liquefied petroleum 10%, Gas: Manufactured 10%, Telecommunications 5.22%. Fuel adjustment charges are exempt from Utilities Tax. In FY 2008, Public Service Tax collections of \$609,992 were \$28,785 (4.51%) less than the prior year collections of \$638,777. The FY 2009 budget of \$620,800 was \$20,800 (3.47%) more than the prior year budget of \$600,000 and was based on a historical analysis of prior year tax receipts.

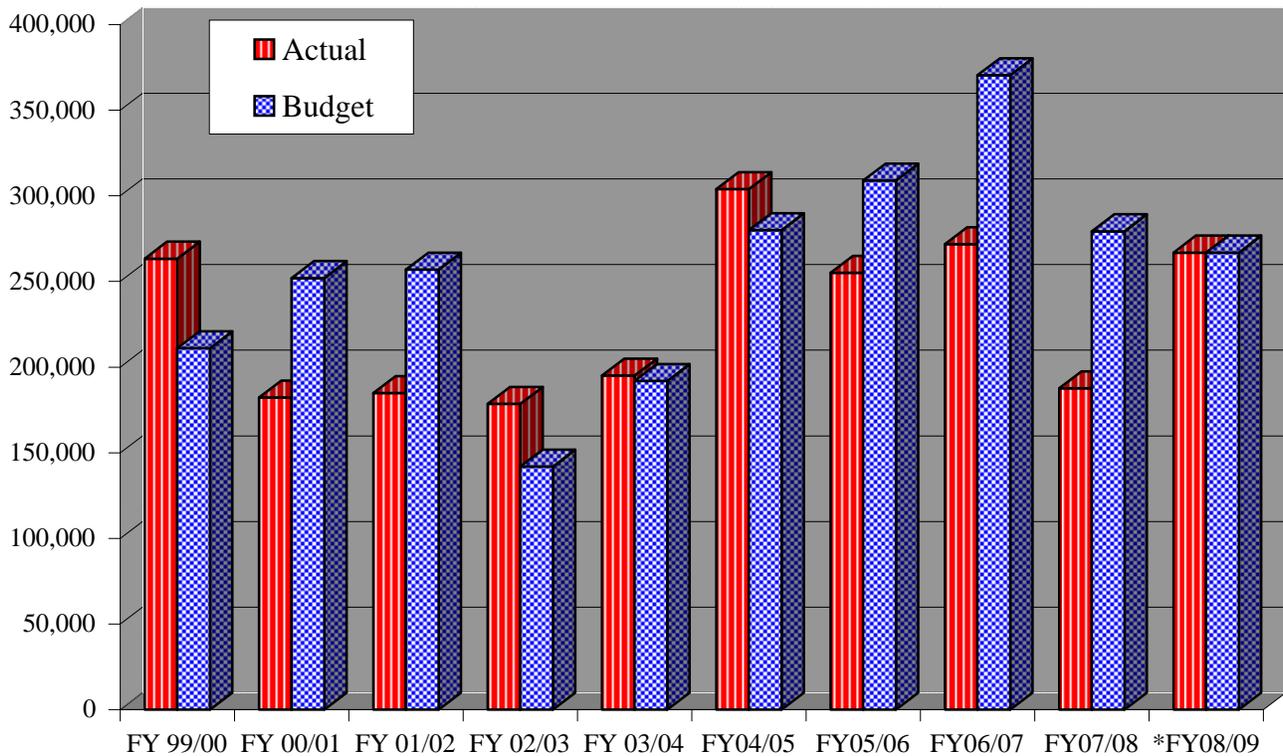
Public Service Tax Collections (In Thousands)



Licenses and Permits

License and Permit revenues are collected primarily from the issuance of contractor licenses, solid waste permits, building permits, septic tank permits, zoning fees and development review fees. Additionally, Occupational License Fees were imposed to grant the privilege of engaging in any business within the city. In FY 2008, collections for licenses and permits amounted to \$187,732. This amount was \$83,973 (30.91%) less than the prior year collections of \$271,705. The FY 2009 budget of \$266,864 was \$103,588 (27.96%) less than the prior year budget of \$370,452 and was based on a projections of future permit growth due to the increase in the size of the City.

Licenses and Permits (In Thousands)



* FY 08/09 Actual Figures Not Available

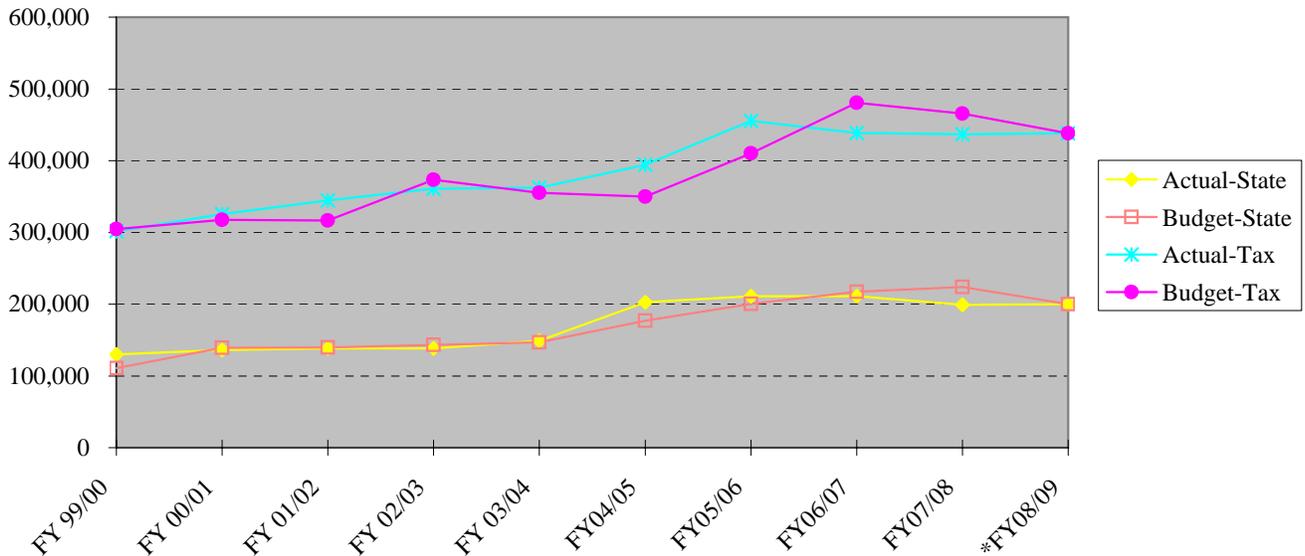
State Revenue Sharing

State Shared Revenues include State Revenue Sharing Program as well as Insurance Agent License Fees, Mobile Home License Fees, Firefighter Supplement Compensation, and Alcoholic Beverage License Fees. In FY 2008, City of Alachua's State Revenue Sharing amounted to \$198,961. This amount was \$12,104 less than the prior year collections of \$211,065. The FY 2009 budget of \$200,000 was \$24,000 (10.71%) less than the prior year budget of \$224,000 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 2008, Local Government Half Cent Sales Tax collections of \$436,753 were \$2,039 (0.46%) less than the prior year collections of \$438,792. The FY 2009 budget of \$438,288 was \$27,295 (5.86%) less than the prior year budget of \$465,583 and is based on projections from the State of Florida.

State Shared Revenues & Half Cent Sales Tax Collections

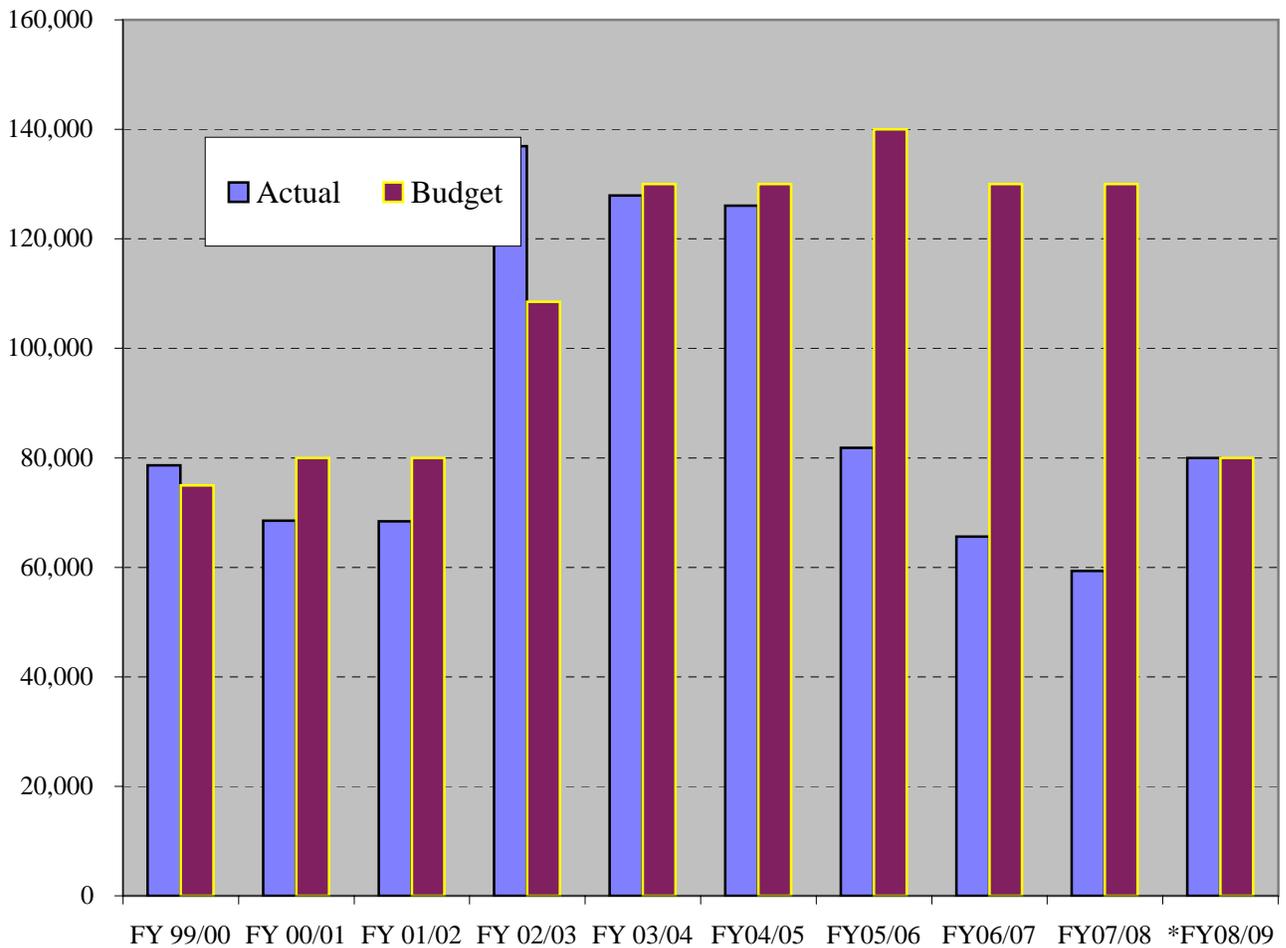


* FY 08/09 Actual Figures Not Available

Fines and Forfeitures

Fines and Forfeitures are collected from the fees and penalties that are imposed for statutory offenses, violation of city ordinances and imposed court costs. In FY 2008, actual collections of fines and forfeitures amounted to \$59,348. This amount was \$6,292 (9.59%) less than the prior year collections of \$65,640. The FY 2009 budget of \$80,000 is \$50,000 (38.46%) less than the prior year budget of \$130,000 and is based on a historical analysis of prior year collections.

Fines and Forfeitures (In Thousands)

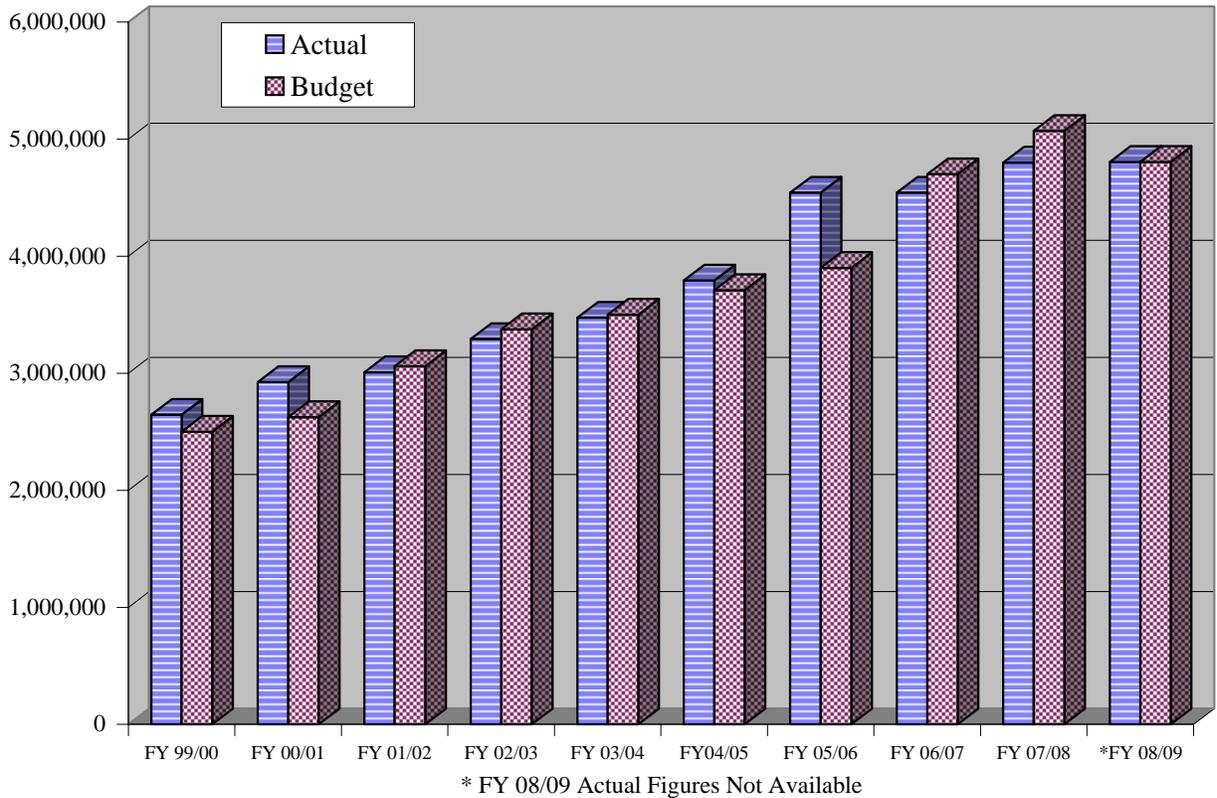


* FY 08/09 Actual Figures Not Available

Electric Utility-Residential

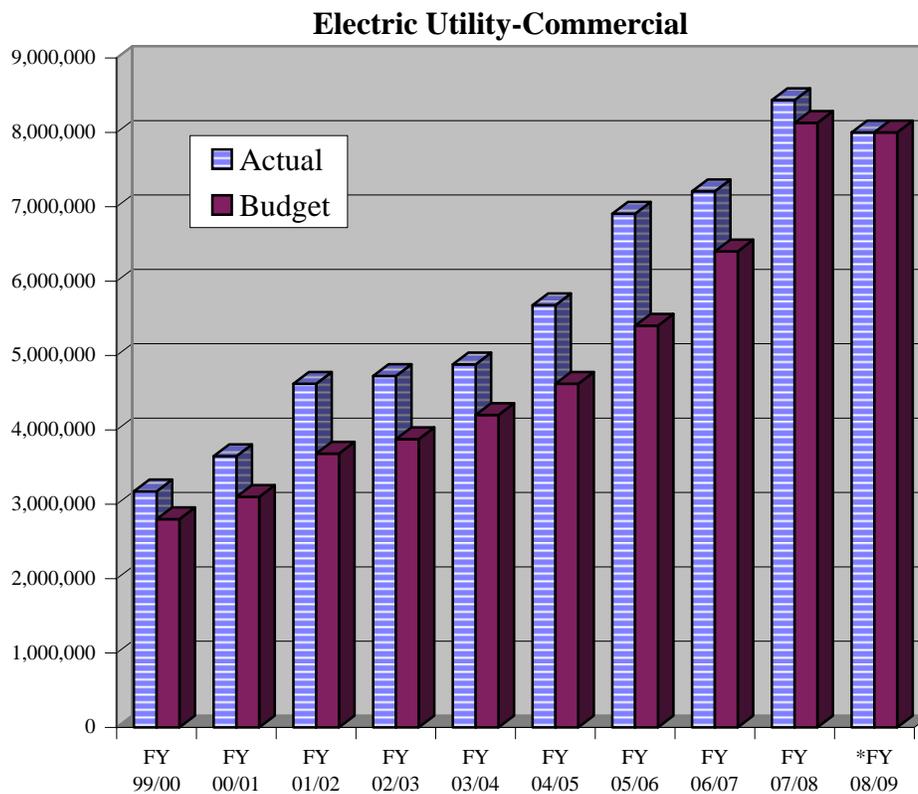
The City of Alachua purchases power from Gainesville Regional Utilities (GRU) at two different locations. In addition, the city owns an undivided interest in Florida Power Corporation's Crystal River Nuclear Plant and St. Lucie Nuclear Unit. The City of Alachua reserves the right and has the capabilities to periodically review its alternatives to determine the optimum source of its electric supply. The City of Alachua's Residential electric revenue has increased 5-9% annually during the last ten years. In FY 2008, residential electric collections of \$4,799,242 were \$256,160 (5.64%) more than the prior year collections of \$4,543,082. The number of residential electric customers in the city increased 2.86% reaching a total of 3,421 customers in FY 2008.

Electric Utility-Residential



Electric Utility-Commercial

Commercial Electric revenue has increased 2-8% annually during the last ten years. In FY 2008, commercial electric collections of \$8,433,541, were \$1,226,381 (17.02%) more than the prior year collections of \$7,207,160. The number of commercial electric customers in the city decreased 3.49% to a total of 692 customers in FY 2008.

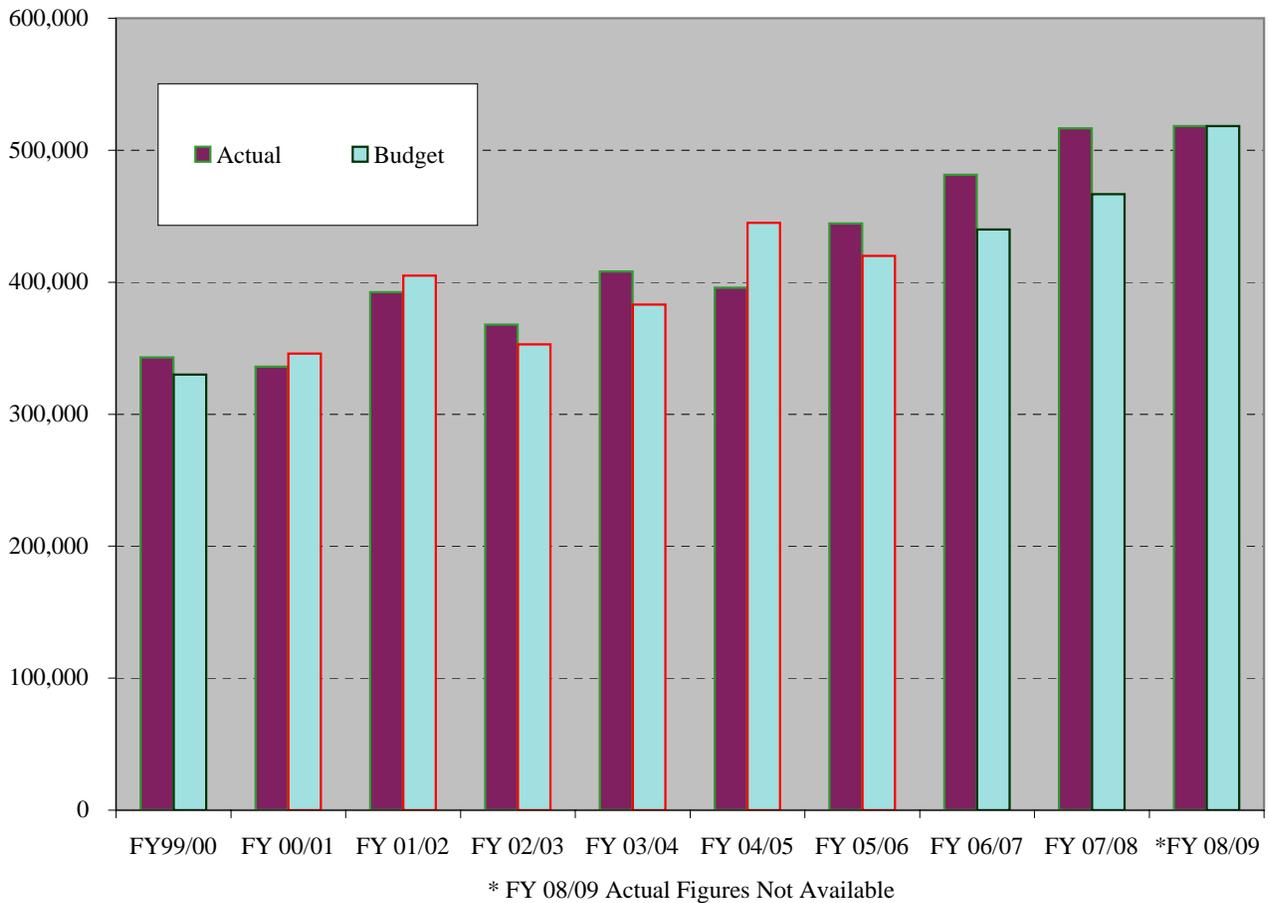


* FY 08/09 Actual Figures Not Available

Water Utility-Residential

The City of Alachua obtains its water supply from the upper portion of the Florida Aquifer. Three wells with depths of approximately 365 feet withdraw water from the Ocala limestone and discharge it into the City's distribution system. The quality of the City's water supply is such that chlorination and fluoridation are the only treatments which the water requires prior to distribution to meet all Federal and State requirements. The City of Alachua's Residential Water revenue has increased on the average 2-3% annually. In FY 2008, Residential Water collections of \$257,242 were \$684 (0.27%) more than the prior year collections of \$256,558. Separately, \$209,336 was collected from Turkey Creek subdivision in FY 2008. This amount was \$15,474 (6.88%) less than the prior year collections of \$224,810. The number of Residential Water customers in the city increased 2.98% reaching a total of 1694 customers in FY 2008. In Turkey Creek subdivision, Water customers increased 1.8% reaching 1042 customers in FY 2008.

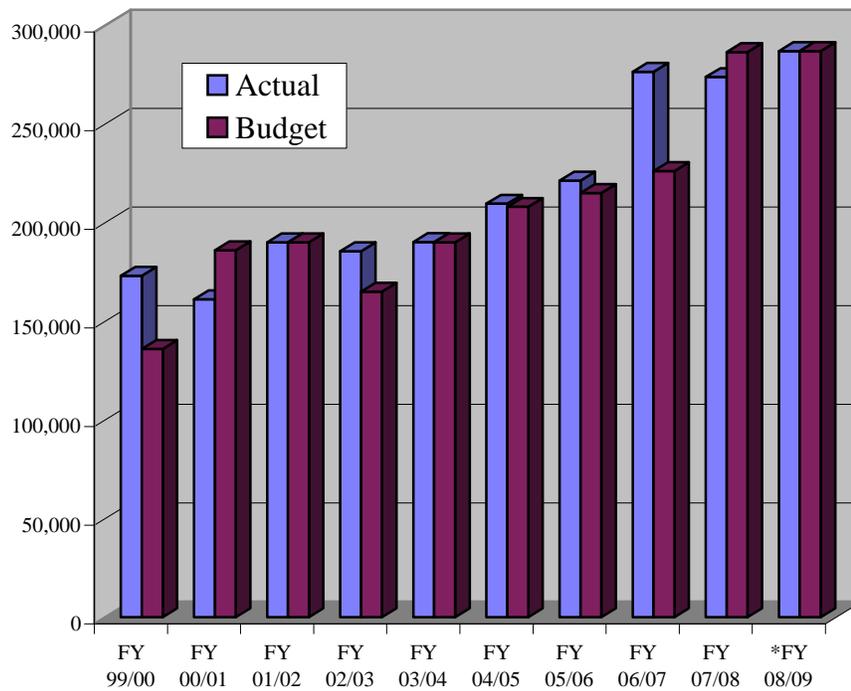
Water Utility-Residential



Water Utility-Commercial

The number of Commercial Water customers in the City increased 1.32% to a total of 384 customers in FY 2008. Commercial Water revenue has increased 6% annually on the average during the last ten years. In FY 2008, Commercial Water collections of \$194,527 were \$1,482 (0.77%) more than the prior year collections of \$193,048.

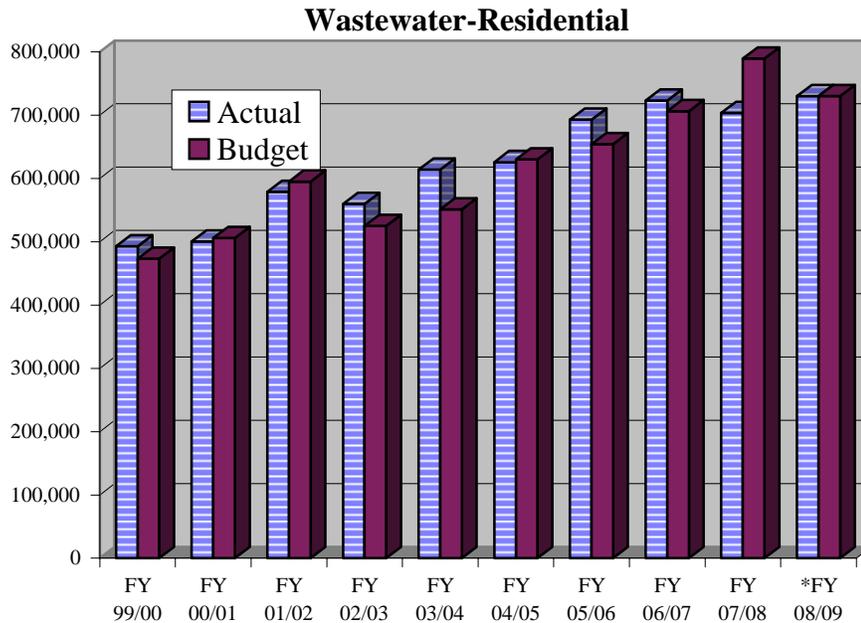
Water Utility - Commercial



*FY 08/09 Actual Figures Not Available

Wastewater Utility-Residential

Wastewater generated within the existing service area is collected through a gravity sewer system and pumped to the City's wastewater treatment plant. The collected wastewater is treated in an activated sludge treatment facility which has a current capacity of 600,000 gallons per day. The effluent from the treatment facility is chlorinated and disposed of by spray irrigation. The existing treatment facility meets all Federal and State regulatory requirements. The City of Alachua's Residential Wastewater revenue has increased 1-2% annually on the average. In FY 2008, Residential Wastewater collections of \$331,528 were \$2,289 (0.69%) less than the prior year collections of \$333,817. Separately, \$371,744 was collected from the Turkey Creek subdivision in 2008 fiscal year. This amount was \$17,375 (4.47%) less than the prior year collections of \$389,119. The number of Residential Wastewater customers in the city increased 2.18% reaching a total of 1265 customers in FY 2008. In the Turkey Creek subdivision, wastewater customers increased 2.98% reaching 1036 customers in FY 2008.

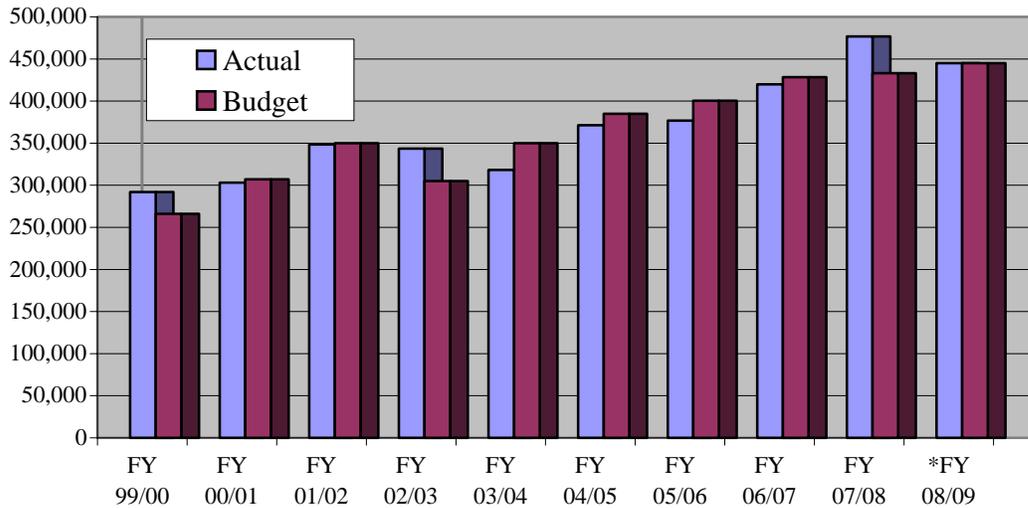


* FY 08/09 Actual Figures Not Available

Wastewater Utility-Commercial

Commercial Wastewater revenue has increased 8.0% annually on the average. In FY 2008, Commercial Wastewater collections of \$476,791 were \$56,891 (13.55%) more than the prior year collections of \$419,900. The number of Commercial Wastewater customers in the city increased 3.75% to a total of 277 customers in FY 2008.

Wastewater-Commercial



*FY 08/09 Actual Figures Not available

DEBT SERVICE BUDGET SUMMARY

Debt Requirements for the City of Alachua

	FY 2005/06 Actual	FY 2006/07 Actual	FY 2007/08 Approved	FY 2008/09 Approved
Debt Service Budget				
Principal Payments	1,009,311	2,866,202	979,302	912,808
Interest and Fiscal Charges	674,333	934,824	917,344	867,291
Total City Debt Service	1,683,644	3,801,027	1,896,646	1,780,099
Operating Transfers Out	0	0	0	0
Other	0	0	0	0
Total Debt Service Funds	1,683,644	3,801,027	1,896,646	1,780,099
 Total City Debt Issued	 9,786,096	 0	 0	 0
 Total City Debt Outstanding	 1,683,644	 3,801,027	 1,896,646	 1,780,099
City Debt Outstanding By Type:				
Governmental Activities	552,288	2,665,882	691,225	679,337
Business-type Activities				
Electric	592,313	646,619	628,622	610,494
Water	148,571	177,689	212,855	235,033
Wastewater	390,472	310,836	363,944	255,235

* During fiscal year 2005, the City entered into a loan agreement with Wal-Mart to construct a roadway.

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

* During fiscal year 2006, the City entered into an additional loan agreement with Wal-mart to construct a roadway.

* During fiscal year 2007, the City paid off the loan to Wal-mart.

FULL-TIME EQUIVALENT POSITIONS SUMMARY

Department Name	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
City Commission	5.00	5.00	5.00	5.00
Administrative Services	0.00	3.50	5.00	5.00
City Manager (1)	2.00	3.00	3.00	4.00
Deputy City Clerk	2.00	2.00	2.00	2.00
Information Technology	1.00	1.50	1.50	1.50
Grants and Contracts	2.00	2.00	2.00	2.00
Finance	10.00	8.50	9.00	9.00
Human Resources	2.00	2.50	4.00	4.00
Planning & Community Development (2)	8.00	9.00	9.00	8.42
Recreation	8.00	7.50	7.50	7.50
APD	34.50	35.25	35.50	35.50
Public Services	34.00	39.00	41.00	41.00
TOTALS	108.50	118.75	124.50	124.92

(1) Includes additional unfunded Staff Assistant position.

(2) Reduced funding for vacant Building Inspector position by .58 FTEs.

Note: This schedule includes some part-time employees.

ESTIMATION OF THE CITY'S ENDING FUND BALANCE FOR FY 09

The City's estimation of ending fund balance can be looked at as its financial position on September 30, 2009. 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 \$6.5 million, excluding reserves.

A factor that should be reviewed when estimating the City's financial position on September 30, 2009 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, 2009.

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

FY 09 APPROVED BUDGET FUND BALANCE SUMMARY

Fund Title	Estimated Beginning Fund Balance	Revenues/ Sources	Expenditures/ Uses	Estimated Ending Fund Balance
General Fund	\$ 450,700	\$ 8,862,149	\$ 8,917,363	\$ 395,486
Subtotal General Fund	450,700	8,862,149	8,917,363	395,486
Special Revenue Funds				
Building Operations	22,000	213,431	235,431	0
FDOT Alachua Transit	0	40,000	40,000	0
Tree Bank	5,000	0	5,000	0
DCA Hazard Mitigation	0	689,877	689,877	0
FHLB Affordable Housing Program	0	0	0	0
SHIP	0	0	0	0
DOT Highway Safety	0	0	0	0
LLEBG 2003	0	0	0	0
DOT Traffic Enforcement Unit	0	0	0	0
USDA Housing Preservation	0	0	0	0
FDLE Safeguard Alachua	0	0	0	0
USDA Urban Forestry	0	0	0	0
FDLE LEBG 2005	0	0	0	0
Edward Byrne-Community Policing	0	0	0	0
Additional Court Costs	0	5,800	5,800	0
Donation Fund	10,699	3,140	13,839	0
Community Redevelopment Agency (CRA)	910,474	699,573	1,562,186	47,861
Subtotal Special Revenue Funds	948,173	1,651,821	2,552,133	47,861
Debt Service Funds				
Debt Service Fund	0	638,453	638,453	0
Subtotal Debt Service Funds	0	638,453	638,453	0
Capital Projects Funds				
Municipal Complex Projects	0	0	0	0
OTTED - Wal-Mart	0	0	0	0
Wal-Mart Bridge Loan	0	0	0	0
FHFC Home Again	0	0	0	0
FRDAP 06 Rec Center Improvements	0	0	0	0
FRDAP 07 Spraypark/Skatepark	22,433	18,536	40,969	0
San Felasco Conservation Corridor	0	150,000	150,000	0
CDBG Housing Rehabilitation FFY 05	0	0	0	0
NRCS	0	0	0	0
WWTF Expansion	0	768,242	768,242	0
CDBG-ATM Project	0	8,233	8,233	0
Subtotal Capital Projects Funds	22,433	945,011	967,444	0
Enterprise Funds				
Electric Utility	2,055,169	12,626,856	13,680,026	1,001,999
Water Utility	1,482,385	1,014,553	1,403,273	1,093,665
Wastewater Utility	4,046,357	1,439,955	1,761,955	3,724,357
Mosquito Control	98,803	48,500	56,296	91,007
Subtotal Enterprise Funds	7,682,714	15,129,864	16,901,550	5,911,028

FY 09 APPROVED BUDGET FUND BALANCE SUMMARY

Fund Title	Estimated Beginning Fund Balance	Revenues/ Sources	Expenditures/ Uses	Estimated Ending Fund Balance
Internal Service Funds				
Utility Administration & Operations	269,874	1,089,990	1,163,302	196,562
Subtotal Internal Service Funds	269,874	1,089,990	1,163,302	196,562
Trust & Agency Funds	0	28,800	2,000	26,800
Subtotal Trust & Agency Funds	0	28,800	2,000	26,800
Total	\$ 9,373,894	\$ 28,346,088	\$ 31,142,245	\$ 6,577,737

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, and Utility Billing divisions.

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

SUMMARY OF INTERFUND TRANSFERS FISCAL YEAR 2008-09

<u>TRANSFERS OUT</u>		<u>AMOUNT</u>	<u>TRANSFERS IN</u>		<u>AMOUNT</u>
001	GENERAL FUND	\$ 606,380	070	DEBT SERVICE	566,380
			048	FDOT ALACHUA TRANSIT	40,000
010	ELECTRIC UTILITY FUND	2,566,014	001	GENERAL FUND	2,021,117
			700	INTERNAL SERVICE FUND	544,897
020	WATER UTILITY FUND	261,550	700	INTERNAL SERVICE FUND	261,550
030	WASTE WATER UTILITY FUND	332,423	070	DEBT SERVICE	70,873
			700	INTERNAL SERVICE FUND	261,550
042	MOSQUITO CONTROL	21,796	700	INTERNAL SERVICE FUND	21,796
TOTAL TRANSFERS		\$ <u>3,788,163</u>			\$ <u>3,788,163</u>



SECTION 2 FISCAL POLICIES

FISCAL POLICIES

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

POLICIES AND GUIDELINES

DEBT MANAGEMENT POLICIES

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

I. PURPOSE OF THE DEBT MANAGEMENT POLICY:

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

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

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

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

II. SCOPE AND AUTHORITY

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

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

III. PERMISSIBLE DEBT

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

A. Short-Term Debt

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

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

B. Long-Term Debt

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

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

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

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

IV. MEASURES OF DEBT LEVELS AND DEBT ISSUANCE LIMITS

A. Short-term Debt

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

B. Long-term Debt

1. For General Obligation Bonds

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

2. For Revenue Bonds

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

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

V. SELECTING DEBT SALE METHODS

A. Short-Term Debt

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

B. Long-Term Debt

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

VI. FINANCING STRUCTURE

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

A. Amortization Structure

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

B. Issuing Variable Rate Debt

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

C. Credit Ratings

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

D. Credit Enhancements

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

E. Investing Debt Proceeds

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

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

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

VII. DEBT REFUNDING

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

VIII. COMPLIANCE AND REPORTING

A. Disclosure Policy

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

B. Budget Debt Service Payments

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

C. Compliance with Financing Covenants, Federal and State Law

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

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

D. Bond Yield Arbitrage Monitoring

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

INVESTMENT POLICY

I. PURPOSE

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

II. SCOPE

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

III. INVESTMENT OBJECTIVES

Safety of Principal

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

Maintenance of Liquidity

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

Return on Investment

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

IV. DELEGATION OF AUTHORITY

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

V. STANDARDS OF PRUDENCE

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

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

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

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

VI. ETHICS AND CONFLICTS OF INTEREST

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

VII. INTERNAL CONTROLS AND INVESTMENT PROCEDURES

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

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

VIII. CONTINUING EDUCATION

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

IX. AUTHORIZED INVESTMENT INSTITUTIONS AND DEALERS

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

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

X. MATURITY AND LIQUIDITY REQUIREMENTS

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

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

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

XI. COMPETITIVE SELECTION OF INVESTMENT INSTRUMENTS

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

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

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

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

Examples of when this method may be used include:

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

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

XII. AUTHORIZED INVESTMENTS AND PORTFOLIO COMPOSITION

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

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

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

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

1. Investment Authorization

The Finance Director may invest in the SBA.

2. Portfolio Composition

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

B. United States Government Securities

1. Purchase Authorization

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

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

2. Portfolio Composition

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

3. Maturity Limitations

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

C. United States Government Agencies

1. Purchase Authorization

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

include, but not be limited to the following:

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

2. Portfolio Composition

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

3. Limits on Individual Issuers

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

4. Maturity Limitations

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

D. Federal Instrumentalities (United States Government sponsored agencies)

1. Purchase Authorization

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

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

2. Portfolio Composition

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

3. Limits on Individual Issuers

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

4. Maturity Limitations

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

E. Interest Bearing Time Deposit or Saving Accounts

1. Purchase Authorization

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

2. Portfolio Composition

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

3. Limits on Individual Issuers

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

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

F. Repurchase Agreements

1. Purchase Authorization

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

execution of a repurchase agreement transaction.

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

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

2. Portfolio Composition

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

3. Limits on Individual Issuers

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

4. Limits on Maturities

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

G. Registered Investment Companies (Money Market Funds)

1. Investment Authorization

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

2. Portfolio Composition

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

3. Rating Requirements

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

4. Due Diligence Requirements

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

H. Intergovernmental Investment Pool

1. Investment Authorization

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

2. Portfolio Composition

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

3. Due Diligence Requirements

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

XIII. DERIVATIVES AND REVERSE REPURCHASE AGREEMENTS

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

XIV. PERFORMANCE MEASUREMENTS

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

- A. The State Board of Administration’s Local

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

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

XV. REPORTING

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

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

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

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

XVI. THIRD-PARTY CUSTODIAL AGREEMENTS

Securities, with the exception of certificates of deposits,

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

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

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

XVII. INVESTMENT POLICY ADOPTION

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

BUDGET ADOPTION PROCESS AND REQUIREMENTS

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

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

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

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

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

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

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

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

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

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

BUDGETARY REPORTING

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

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

BUDGET AMENDMENTS

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

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

CONTINGENCY RESERVES/CASH CARRY FORWARD BALANCES

Contingency reserves are established to provide for the following:

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

process.

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

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

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

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

CAPITAL MANAGEMENT POLICIES

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

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

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

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



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 09. 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 actual figures for FY 06, FY 07 and approved budgets for FY 08.

BASIS OF ACCOUNTING AND BUDGETING

Because the revenue and expenditure estimates contained in the Approved Fiscal Year 2008/09 Budget are based on GAAP, it is important that the reader have an overview of accounting principles as they relate to the estimates. The following is a brief review of the measurement focus and basis of accounting; the two principles which most directly affect those estimates.

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

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

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

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

FUND ACCOUNTING

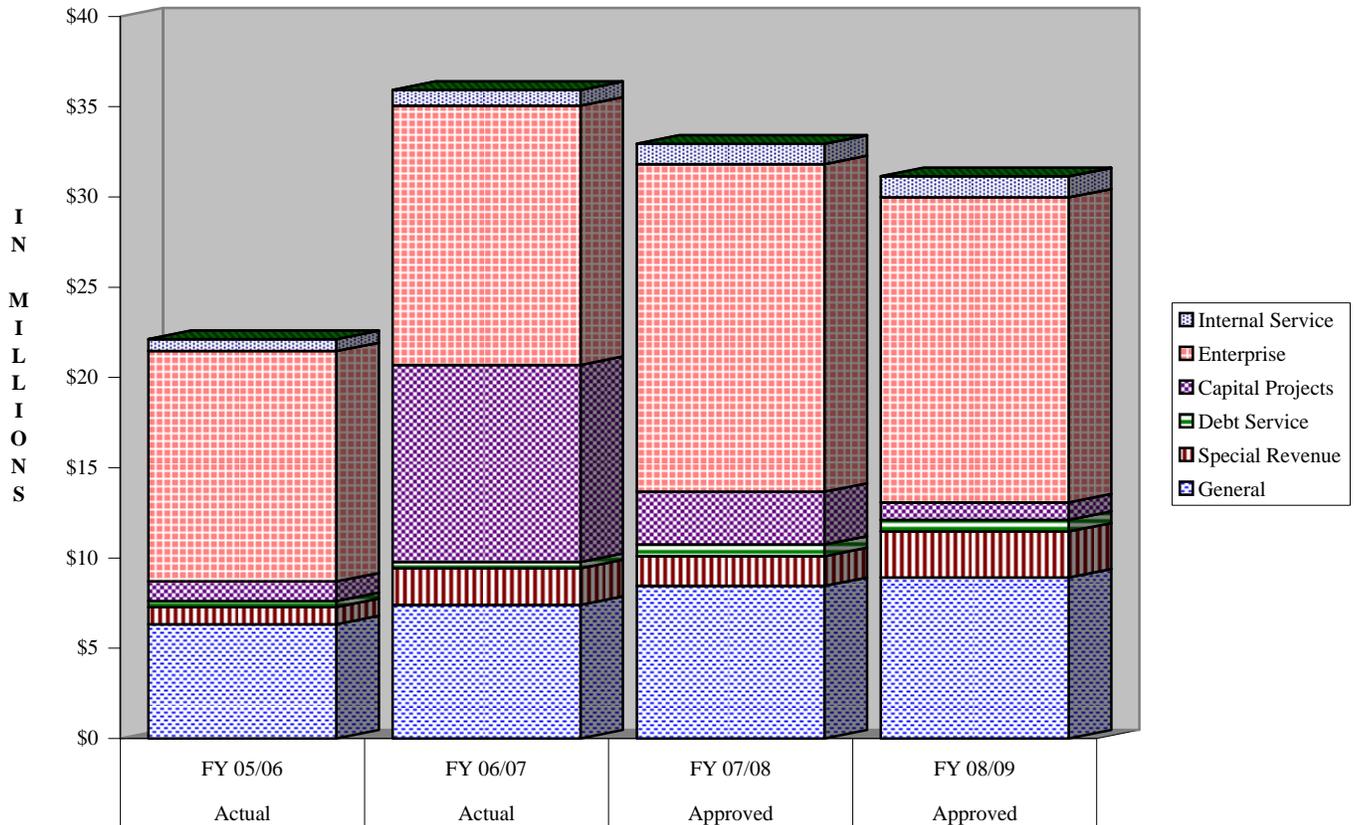
FIDUCIARY FUNDS

Trust and Agency Funds: FY 09–\$2,000

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

BUDGET BY FUND TYPE

	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
General	\$ 6,327,081	\$ 7,407,024	\$ 8,455,076	\$ 8,917,363
Special Revenue	959,113	2,030,251	1,641,910	2,552,133
Debt Service	330,161	345,422	649,140	638,453
Capital Projects	1,086,831	10,910,331	2,924,671	967,444
Enterprise	12,758,293	14,366,903	18,153,241	16,901,550
Internal Service	659,301	866,761	1,127,121	1,163,302
Trust & Agency	-	-	2,000	2,000
Total	\$22,120,780	\$35,926,692	\$32,953,159	\$31,142,245



GENERAL FUND (001)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
TAXES	\$ 3,622,127	\$ 3,936,747	\$ 4,456,414	\$ 5,010,214
LICENSES & PERMITS	303,955	38,467	40,000	42,000
INTERGOVERNMENTAL REVENUE	609,147	679,843	701,501	649,988
CHARGES FOR SERVICES	701,476	720,508	804,755	993,157
FINES AND FORFEITURES	126,064	81,833	130,000	80,000
MISCELLANEOUS REVENUE	312,389	184,441	159,810	83,000
TOTAL OPERATING	5,675,158	5,641,839	6,292,480	6,858,359
NON-OPERATING REVENUE:				
OPERATING TRANSFERS IN	984,188	987,500	2,021,117	2,021,117
TRANSFER FROM CONST. OFFICERS	0	0	0	0
USE OF FUND BALANCE	0	0	141,479	55,214
OTHER NON-REVENUES	0	0	0	(17,327)
TOTAL NON-OPERATING	984,188	987,500	2,162,596	2,059,004
TOTAL REVENUE	\$ 6,659,346	\$ 6,629,339	\$ 8,455,076	\$ 8,917,363

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 3,294,269	\$ 3,505,039	\$ 4,448,512	\$ 4,571,065
OPERATING EXPENSES	2,392,374	2,708,804	3,078,413	3,239,317
CAPITAL OUTLAY	234,770	365,684	44,576	92,530
DEBT SERVICE	12,637	0	0	0
GRANTS AND AIDS	7,500	5,000	216,057	283,154
TOTAL OPERATING	5,941,550	6,584,527	7,787,558	8,186,066
NON-OPERATING:				
OPERATING TRANSFERS OUT	352,165	586,996	651,518	606,380
RESERVE FOR CONTINGENCY	0	0	10,000	118,917
NON-OPERATING EXPENSES	5,134	4,381	6,000	6,000
REFUNDS	0	0	0	0
TOTAL NON-OPERATING	357,299	591,377	667,518	731,297
TOTAL EXPENDITURES	\$ 6,298,849	\$ 7,175,904	\$ 8,455,076	\$ 8,917,363

GENERAL FUND (001)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
TAXES	\$ 3,622,127	\$ 3,936,747	\$ 4,456,414	\$ 5,010,214
LICENSES & PERMITS	303,955	38,467	40,000	42,000
INTERGOVERNMENTAL REVENUE	609,147	679,843	701,501	649,988
CHARGES FOR SERVICES	701,476	720,508	804,755	993,157
FINES AND FORFEITURES	126,064	81,833	130,000	80,000
MISCELLANEOUS REVENUE	312,389	184,441	159,810	83,000
TOTAL OPERATING	5,675,158	5,641,839	6,292,480	6,858,359
NON-OPERATING REVENUE:				
OPERATING TRANSFERS IN	984,188	987,500	2,021,117	2,021,117
TRANSFER FROM CONST. OFFICERS	0	0	0	0
USE OF FUND BALANCE	0	0	141,479	55,214
OTHER NON-REVENUES	0	0	0	(17,327)
TOTAL NON-OPERATING	984,188	987,500	2,162,596	2,059,004
TOTAL REVENUE	\$ 6,659,346	\$ 6,629,339	\$ 8,455,076	\$ 8,917,363

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
GENERAL GOVERNMENT				
PERSONAL SERVICES	\$ 1,173,326	\$ 1,359,285	\$ 1,884,825	\$ 1,983,605
OPERATING EXPENSES	941,452	1,072,829	1,251,211	1,252,284
CAPITAL OUTLAY	7,686	68,486	0	0
GRANTS AND AIDS	7,500	5,000	216,057	283,154
NON-OPERATING	0	0	0	0
COURT RELATED				
PERSONAL SERVICES	0	0	0	0
OPERATING EXPENSES	0	0	0	0
CAPITAL OUTLAY	0	0	0	0
PUBLIC SAFETY				
PERSONAL SERVICES	1,524,331	1,511,296	1,880,777	1,905,844
OPERATING EXPENSES	688,422	745,547	852,003	863,855
CAPITAL OUTLAY	112,071	142,992	4,576	62,994
NON-OPERATING	0	0	0	0
PHYSICAL ENVIRONMENT				
PERSONAL SERVICES	0	0	0	0
OPERATING EXPENSES	423,891	455,364	488,547	627,540
CAPITAL OUTLAY	0	0	0	0
NON-OPERATING	5,134	4,381	6,000	6,000
TRANSPORTATION				
PERSONAL SERVICES	326,713	327,253	333,581	319,513
OPERATING EXPENSES	167,607	207,019	211,973	220,018
CAPITAL OUTLAY	28,231	72,020	40,000	29,536
DEBT SERVICE	12,637	0	0	0
ECONOMIC ENVIRONMENT				
PERSONAL SERVICES	0	0	0	0
OPERATING EXPENSES	0	0	0	0
GRANTS AND AIDS	0	0	0	0
HUMAN SERVICES				
PERSONAL SERVICES	0	0	0	0
OPERATING EXPENSES	0	0	0	0
CAPITAL OUTLAY	0	0	0	0

GENERAL FUND (001)

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
CULTURE/RECREATION				
PERSONAL SERVICES	269,899	307,205	349,329	362,103
OPERATING EXPENSES	171,002	228,045	274,679	275,620
CAPITAL OUTLAY	115,013	82,186	0	0
GRANTS AND AIDS	0	0	0	0
TOTAL OPERATING	5,974,915	6,588,908	7,793,558	8,192,066
NON-OPERATING:				
OPERATING TRANSFERS OUT	352,165	586,996	651,518	606,380
RESERVE FOR CONTINGENCY	0	0	10,000	118,917
ENVIRONMENTAL GRANT RESERVE	0	0	0	0
REFUNDS	0	0	0	0
TOTAL NON-OPERATING	352,165	586,996	661,518	725,297
TOTAL EXPENDITURES	\$ 6,327,080	\$ 7,175,904	\$ 8,455,076	\$ 8,917,363

ELECTRIC UTILITY (010)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	9,821,139	11,506,641	13,260,124	12,868,396
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	459,543	505,906	399,860	284,354
TOTAL OPERATING	<u>10,280,682</u>	<u>12,012,547</u>	<u>13,659,984</u>	<u>13,152,750</u>
NON-OPERATING REVENUE:				
USE OF FUND BALANCE	0	0	808,137	1,053,170
OTHER NON-REVENUES	0	0	(409,800)	(525,894)
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>398,337</u>	<u>527,276</u>
TOTAL REVENUE	\$ 10,280,682	\$ 12,012,547	\$ 14,058,321	\$ 13,680,026

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 387,080	\$ 512,726	\$ 644,886	\$ 702,884
OPERATING EXPENSES	8,223,240	9,290,868	8,764,528	9,624,521
CAPITAL OUTLAY	0	0	977,392	26,113
DEBT SERVICE	288,628	270,007	628,622	610,494
TOTAL OPERATING	<u>8,898,948</u>	<u>10,073,601</u>	<u>11,015,428</u>	<u>10,964,012</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	925,000	987,500	2,566,014	2,566,014
OTHER NON_OPERATING RESERVES	52,531	0	0	0
TOTAL NON-OPERATING	<u>977,531</u>	<u>987,500</u>	<u>476,879</u>	<u>150,000</u>
TOTAL EXPENDITURES	\$ 9,876,479	\$ 11,061,101	\$ 14,058,321	\$ 13,680,026

ELECTRIC UTILITY (010)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	9,821,139	11,506,641	13,260,124	12,868,396
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	459,543	505,906	399,860	284,354
TOTAL OPERATING	<u>10,280,682</u>	<u>12,012,547</u>	<u>13,659,984</u>	<u>13,152,750</u>
NON-OPERATING REVENUE:				
USE OF FUND BALANCE	0	0	808,137	1,053,170
OTHER NON-REVENUES	0	0	(409,800)	(525,894)
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>398,337</u>	<u>527,276</u>
TOTAL REVENUE	\$ 10,280,682	\$ 12,012,547	\$ 14,058,321	\$ 13,680,026

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
PHYSICAL ENVIRONMENT				
PERSONAL SERVICES	\$ 387,080	\$ 512,726	\$ 644,886	\$ 702,884
OPERATING EXPENSES	8,223,240	9,290,868	8,764,528	9,624,521
CAPITAL OUTLAY	0	0	977,392	26,113
DEBT SERVICE	288,628	270,007	628,622	610,494
TOTAL OPERATING	<u>8,898,948</u>	<u>10,073,601</u>	<u>11,015,428</u>	<u>10,964,012</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	925,000	987,500	2,566,014	2,566,014
OTHER NON-OPERATING	52,531	15,505	0	0
RESERVES	0	0	476,879	150,000
TOTAL NON-OPERATING	<u>977,531</u>	<u>1,003,005</u>	<u>3,042,893</u>	<u>2,716,014</u>
TOTAL EXPENDITURES	\$ 9,876,479	\$ 11,076,606	\$ 14,058,321	\$ 13,680,026

WATER UTILITY (020)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	797,508	824,323	984,879	1,033,931
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	34,577	28,530	12,000	12,000
TOTAL OPERATING	832,085	852,853	996,879	1,045,931
NON-OPERATING REVENUE:				
USE OF FUND BALANCE	0	0	825,990	388,720
OTHER NON-REVENUES	0	268,202	(29,906)	(31,378)
TOTAL NON-OPERATING	0	268,202	796,084	357,342
TOTAL REVENUE	\$ 832,085	\$ 1,121,055	\$ 1,792,963	\$ 1,403,273

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 230,618	\$ 298,320	\$ 349,700	\$ 376,050
OPERATING EXPENSES	793,877	706,630	386,071	391,793
CAPITAL OUTLAY	0	0	550,763	105,847
DEBT SERVICE	104,573	89,515	212,855	235,033
TOTAL OPERATING	1,129,068	1,094,465	1,499,389	1,108,723
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	261,550	261,550
OTHER NON-OPERATING	8,582	1,126	0	0
RESERVES	0	0	32,024	33,000
TOTAL NON-OPERATING	8,582	1,126	293,574	294,550
TOTAL EXPENDITURES	\$ 1,137,650	\$ 1,095,591	\$ 1,792,963	\$ 1,403,273

WATER UTILITY (020)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	797,508	824,323	984,879	1,033,931
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	34,577	28,530	12,000	12,000
TOTAL OPERATING	<u>832,085</u>	<u>852,853</u>	<u>996,879</u>	<u>1,045,931</u>
NON-OPERATING REVENUE:				
USE OF FUND BALANCE	0	0	825,990	388,720
OTHER NON-REVENUES	0	268,202	(29,906)	(31,378)
TOTAL NON-OPERATING	<u>0</u>	<u>268,202</u>	<u>796,084</u>	<u>357,342</u>
TOTAL REVENUE	\$ 832,085	\$ 1,121,055	\$ 1,792,963	\$ 1,403,273

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
PHYSICAL ENVIRONMENT				
PERSONAL SERVICES	\$ 230,618	\$ 298,320	\$ 349,700	\$ 376,050
OPERATING EXPENSES	793,877	706,630	386,071	391,793
CAPITAL OUTLAY	0	0	550,763	105,847
DEBT SERVICE	104,573	89,515	212,855	235,033
TOTAL OPERATING	<u>1,129,068</u>	<u>1,094,465</u>	<u>1,499,389</u>	<u>1,108,723</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	261,550	261,550
OTHER NON-OPERATING	8,582	1,126	0	0
RESERVES	0	0	32,024	33,000
TOTAL NON-OPERATING	<u>8,582</u>	<u>1,126</u>	<u>293,574</u>	<u>294,550</u>
TOTAL EXPENDITURES	\$ 1,137,650	\$ 1,095,591	\$ 1,792,963	\$ 1,403,273

WASTEWATER UTILITY (030)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	1,271,372	1,186,864	1,417,136	1,469,490
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	56,631	14,937	16,000	15,000
TOTAL OPERATING	<u>1,328,003</u>	<u>1,201,801</u>	<u>1,433,136</u>	<u>1,484,490</u>
NON-OPERATING REVENUE:				
USE OF FUND BALANCE	0	0	855,594	322,000
OTHER NON-REVENUES	0	562,637	(42,994)	(44,535)
TOTAL NON-OPERATING	<u>0</u>	<u>562,637</u>	<u>812,600</u>	<u>277,465</u>
TOTAL REVENUE	\$ 1,328,003	\$ 1,764,438	\$ 2,245,736	\$ 1,761,955

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 228,496	\$ 291,934	\$ 439,023	\$ 473,656
OPERATING EXPENSES	1,242,325	976,040	577,113	590,393
CAPITAL OUTLAY	0	0	489,735	61,906
DEBT SERVICE	136,464	134,917	363,944	255,235
TOTAL OPERATING	<u>1,607,285</u>	<u>1,402,891</u>	<u>1,869,815</u>	<u>1,381,190</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	67,475	113,095	330,472	332,423
OTHER NON-OPERATING	30,953	1,809	0	0
RESERVES	0	0	45,449	48,342
TOTAL NON-OPERATING	<u>98,428</u>	<u>114,904</u>	<u>375,921</u>	<u>380,765</u>
TOTAL EXPENDITURES	\$ 1,705,713	\$ 1,517,795	\$ 2,245,736	\$ 1,761,955

WASTEWATER UTILITY (030)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	1,271,372	1,186,864	1,417,136	1,469,490
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	56,631	14,937	16,000	15,000
TOTAL OPERATING	<u>1,328,003</u>	<u>1,201,801</u>	<u>1,433,136</u>	<u>1,484,490</u>
NON-OPERATING REVENUE:				
USE OF FUND BALANCE	0	0	855,594	322,000
OTHER NON-REVENUES	0	562,637	(42,994)	(44,535)
TOTAL NON-OPERATING	<u>0</u>	<u>562,637</u>	<u>812,600</u>	<u>277,465</u>
TOTAL REVENUE	\$ 1,328,003	\$ 1,764,438	\$ 2,245,736	\$ 1,761,955

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
PHYSICAL ENVIRONMENT				
PERSONAL SERVICES	\$ 228,496	\$ 291,934	\$ 439,023	\$ 473,656
OPERATING EXPENSES	1,242,325	976,040	577,113	590,393
CAPITAL OUTLAY	0	0	489,735	61,906
DEBT SERVICE	136,464	134,917	363,944	255,235
TOTAL OPERATING	<u>1,607,285</u>	<u>1,402,891</u>	<u>1,869,815</u>	<u>1,381,190</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	67,475	113,095	330,472	332,423
OTHER NON-OPERATING RESERVES	30,953	1,809	0	0
	0	0	45,449	48,342
TOTAL NON-OPERATING	<u>98,428</u>	<u>114,904</u>	<u>375,921</u>	<u>380,765</u>
TOTAL EXPENDITURES	\$ 1,705,713	\$ 1,517,795	\$ 2,245,736	\$ 1,761,955

MOSQUITO CONTROL (042)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	0	0	49,200	0
CHARGES FOR SERVICES	40,476	42,180	0	49,200
FINES & FORFEITURES	0	0	800	0
MISC REVENUE	779	779	0	800
TOTAL OPERATING	<u>41,255</u>	<u>42,959</u>	<u>50,000</u>	<u>50,000</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	7,721	7,796
OTHER NON-REVENUES	0	0	(1,500)	(1,500)
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>6,221</u>	<u>6,296</u>
TOTAL REVENUE	\$ 41,255	\$ 42,959	\$ 56,221	\$ 56,296

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 11,247	\$ 5,417	\$ 6,111	\$ 6,111
OPERATING EXPENSES	12,160	32,052	26,564	26,639
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>23,407</u>	<u>37,469</u>	<u>32,675</u>	<u>32,750</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	14,000	0	21,796	21,796
OTHER NON-OPERATING RESERVES	1,042	326	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>1,750</u>	<u>1,750</u>
TOTAL NON-OPERATING	<u>15,042</u>	<u>326</u>	<u>23,546</u>	<u>23,546</u>
TOTAL EXPENDITURES	\$ 38,449	\$ 37,795	\$ 56,221	\$ 56,296

MOSQUITO CONTROL (042)

REVENUE	Actual FY05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	0	0	49,200	0
CHARGES FOR SERVICES	40,476	42,180	0	49,200
FINES & FORFEITURES	0	0	800	0
MISC REVENUE	779	779	0	800
TOTAL OPERATING	<u>41,255</u>	<u>42,959</u>	<u>50,000</u>	<u>50,000</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	7,721	7,796
OTHER NON-REVENUES	0	0	(1,500)	(1,500)
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>6,221</u>	<u>6,296</u>
TOTAL REVENUE	\$ 41,255	\$ 42,959	\$ 56,221	\$ 56,296

EXPENDITURE	Actual FY05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
PHYSICAL ENVIRONMENT				
PERSONAL SERVICES	\$ 11,247	\$ 5,417	\$ 6,111	\$ 6,111
OPERATING EXPENSES	12,160	32,052	26,564	26,639
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>23,407</u>	<u>37,469</u>	<u>32,675</u>	<u>32,750</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	14,000	0	21,796	21,796
OTHER NON-OPERATING	1,042	326	0	0
RESERVES	0	0	1,750	1,750
TOTAL NON-OPERATING	<u>15,042</u>	<u>326</u>	<u>23,546</u>	<u>23,546</u>
TOTAL EXPENDITURES	\$ 38,449	\$ 37,795	\$ 56,221	\$ 56,296

BUILDING OPERATIONS FUND (043)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 216,650	\$ 232,697	\$ 239,291	\$ 224,664
INTERGOVT REVENUE	0	5,999	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	216,650	238,696	239,291	224,664
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	54,860	22,000
OTHER NON-REVENUES	0	0	(11,965)	(11,233)
TOTAL NON-OPERATING	0	0	42,895	10,767
TOTAL REVENUE	\$ 216,650	\$ 238,696	\$ 282,186	\$ 235,431

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 134,569	\$ 176,865	\$ 187,633	\$ 181,083
OPERATING EXPENSES	21,020	19,766	21,054	28,408
CAPITAL OUTLAY	32,118	6,499	63,499	22,000
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	187,707	203,130	272,186	231,491
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING RESERVES	0	0	10,000	3,940
TOTAL NON-OPERATING	0	0	10,000	3,940
TOTAL EXPENDITURES	\$ 187,707	\$ 203,130	\$ 282,186	\$ 235,431

BUILDING OPERATIONS FUND (043)

REVENUE	Actual FY05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 216,650	\$ 232,697	\$ 239,291	\$ 224,664
INTERGOVT REVENUE	0	5,999	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	216,650	238,696	239,291	224,664
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	54,860	22,000
OTHER NON-REVENUES	0	0	(11,965)	(11,233)
TOTAL NON-OPERATING	0	0	42,895	10,767
TOTAL REVENUE	\$ 216,650	\$ 238,696	\$ 282,186	\$ 235,431

EXPENDITURE	Actual FY05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
PUBLIC SAFETY				
PERSONAL SERVICES	\$ 134,569	\$ 176,865	\$ 187,633	\$ 181,083
OPERATING EXPENSES	21,020	19,766	21,054	28,408
CAPITAL OUTLAY	32,118	6,499	63,499	22,000
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	187,707	203,130	272,186	231,491
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	10,000	3,940
TOTAL NON-OPERATING	0	0	10,000	3,940
TOTAL EXPENDITURES	\$ 187,707	\$ 203,130	\$ 282,186	\$ 235,431

ADDITIONAL COURT COSTS FUND (044)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	2,172	4,698	4,400	6,005
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	100
TOTAL OPERATING	2,172	4,698	4,400	6,105
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	6,578	0
OTHER NON-REVENUES	0	0	(220)	(305)
TOTAL NON-OPERATING	0	0	6,358	(305)
TOTAL REVENUE	\$ 2,172	\$ 4,698	\$ 10,758	\$ 5,800

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	10,758	5,800
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	0	0	10,758	5,800
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL EXPENDITURES	\$ 0	\$ 0	\$ 10,758	\$ 5,800

ADDITIONAL COURT COSTS FUND (044)

REVENUE	Actual FY05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	2,172	4,698	4,400	6,005
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	100
TOTAL OPERATING	<u>2,172</u>	<u>4,698</u>	<u>4,400</u>	<u>6,105</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	6,578	0
OTHER NON-REVENUES	0	0	(220)	(305)
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>6,358</u>	<u>(305)</u>
TOTAL REVENUE	<u>\$ 2,172</u>	<u>\$ 4,698</u>	<u>\$ 10,758</u>	<u>\$ 5,800</u>

EXPENDITURE	Actual FY05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
PUBLIC SAFETY				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	10,758	5,800
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>0</u>	<u>0</u>	<u>10,758</u>	<u>5,800</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>\$ 10,758</u>	<u>\$ 5,800</u>

FDLE LLEBG 2006 FUND (045)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	4,471	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	4,471	0	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL REVENUE	\$ 4,471	\$ 0	\$ 0	\$ 0

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	4,471	0	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	4,471	0	0	0
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL EXPENDITURES	\$ 4,471	\$ 0	\$ 0	\$ 0

FDLE LLEBG 2006 FUND (045)

REVENUE	Actual FY05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	4,471	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>4,471</u>	<u>0</u>	<u>0</u>	<u>0</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUE	<u>\$ 4,471</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

EXPENDITURE	Actual FY05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
PUBLIC SAFETY				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	4,471	0	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>4,471</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>\$ 4,471</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

TREE BANK FUND (046)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	5,000	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	5,000	5,000	5,000
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
TOTAL REVENUE	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	5,000	5,000	5,000
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING RESERVES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	\$ 0	\$ 5,000	\$ 5,000	\$ 5,000

TREE BANK FUND (046)

REVENUE	Actual FY05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	5,000	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	5,000	5,000	5,000
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
TOTAL REVENUE	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>

EXPENDITURE	Actual FY05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
GENERAL GOVERNMENT				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	5,000	5,000	5,000
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</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>\$ 5,000</u>	<u>\$ 5,000</u>	<u>\$ 5,000</u>

FDOT ALACHUA TRANSIT CORRIDOR FUND (048)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	7,548	76,202	127,000	0
CHARGES FOR SERVICES	0	0	22,000	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	33,000	0
TOTAL OPERATING	7,548	76,202	182,000	0
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	40,000
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	40,000
TOTAL REVENUE	\$ 7,548	\$ 76,202	\$ 182,000	\$ 40,000

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	7,548	87,588	182,000	40,000
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	7,548	87,588	182,000	40,000
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL EXPENDITURES	\$ 7,548	\$ 87,588	\$ 182,000	\$ 40,000

FDOT ALACHUA TRANSIT CORRIDOR FUND (048)

REVENUE	Actual FY05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	7,548	76,202	127,000	0
CHARGES FOR SERVICES	0	0	22,000	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	33,000	0
TOTAL OPERATING	<u>7,548</u>	<u>76,202</u>	<u>182,000</u>	<u>0</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	40,000
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>40,000</u>
TOTAL REVENUE	<u>\$ 7,548</u>	<u>\$ 76,202</u>	<u>\$ 182,000</u>	<u>\$ 40,000</u>

EXPENDITURE	Actual FY05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
TRANSPORTATION				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	7,548	87,588	182,000	40,000
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>7,548</u>	<u>87,588</u>	<u>182,000</u>	<u>40,000</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>\$ 7,548</u>	<u>\$ 87,588</u>	<u>\$ 182,000</u>	<u>\$ 40,000</u>

DCA HAZARD MITIGATION GRANT FUND (058)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	0	0	47,542	517,409
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	15,237	172,468
TOTAL OPERATING	0	0	62,779	689,877
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	\$ 0	\$ 62,779	\$ 689,877

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	62,779	38,165
CAPITAL OUTLAY	0	0	0	651,712
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	0	0	62,779	689,877
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL EXPENDITURES	\$ 0	\$ 0	\$ 743,500	\$ 689,877

DCA HAZARD MITIGATION GRANT FUND (058)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	0	0	47,542	517,409
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	15,237	172,468
TOTAL OPERATING	0	0	62,779	689,877
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	\$ 0	\$ 62,779	\$ 689,877

EXPENDITURE	Approved FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
PUBLIC SAFETY				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	62,779	38,165
CAPITAL OUTLAY	0	0	0	651,712
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	0	0	62,779	689,877
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL EXPENDITURES	\$ 0	\$ 0	\$ 62,779	\$ 689,877

FHLB AFFORDABLE HOUSING PROGRAM GRANT FUND (059)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	60,000	72,300	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	60,000	72,300	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL REVENUE	\$ 60,000	\$ 72,300	\$ 0	\$ 0

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	60,000	71,685	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	60,000	71,685	0	0
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL EXPENDITURES	\$ 60,000	\$ 71,685	\$ 0	\$ 0

FHLB AFFORDABLE HOUSING PROGRAM GRANT FUND (059)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	60,000	72,300	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	<u>60,000</u>	<u>72,300</u>	<u>0</u>	<u>0</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUE	<u>\$ 60,000</u>	<u>\$ 72,300</u>	<u>\$ 0</u>	<u>\$ 0</u>

EXPENDITURE	Approved FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
ECONOMIC ENVIRONMENT				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	60,000	71,685	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>60,000</u>	<u>71,685</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>\$ 60,000</u>	<u>\$ 71,685</u>	<u>\$ 0</u>	<u>\$ 0</u>

SHIP GRANT FUND (060)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	160,000	200,000	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	160,000	200,000	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL REVENUE	\$ 160,000	\$ 200,000	\$ 0	\$ 0

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	160,000	200,000	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	160,000	200,000	0	0
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL EXPENDITURES	\$ 160,000	\$ 200,000	\$ 0	\$ 0

SHIP GRANT FUND (060)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	160,000	200,000	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	<u>160,000</u>	<u>200,000</u>	<u>0</u>	<u>0</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUE	<u>\$ 160,000</u>	<u>\$ 200,000</u>	<u>\$ 0</u>	<u>\$ 0</u>

EXPENDITURE	Approved FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
ECONOMIC ENVIRONMENT				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	160,000	200,000	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>160,000</u>	<u>200,000</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>\$ 160,000</u>	<u>\$ 200,000</u>	<u>\$ 0</u>	<u>\$ 0</u>

DOT HIGHWAY SAFETY FUND (061)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	44,914	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	44,914	0	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	13,161	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	13,161	0	0	0
TOTAL REVENUE	\$ 58,075	\$ 0	\$ 0	\$ 0

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 52,223	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	2,690	0	0	0
CAPITAL OUTLAY	3,310	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	58,223	0	0	0
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL EXPENDITURES	\$ 58,223	\$ 0	\$ 0	\$ 0

DOT HIGHWAY SAFETY FUND (061)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	44,914	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>44,914</u>	<u>0</u>	<u>0</u>	<u>0</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	13,161	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>13,161</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUE	<u>\$ 58,075</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
PUBLIC SAFETY				
PERSONAL SERVICES	\$ 52,223	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	2,690	0	0	0
CAPITAL OUTLAY	3,310	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>58,223</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>\$ 58,223</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

DOT TRAFFIC ENFORCEMENT UNIT (063)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	44,914	30,923	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	44,914	30,923	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	13,161	33,383	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	13,161	33,383	0	0
TOTAL REVENUE	\$ 58,075	\$ 64,306	\$ 0	\$ 0

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 52,223	\$ 59,813	\$ 0	\$ 0
OPERATING EXPENSES	2,690	3,635	0	0
CAPITAL OUTLAY	3,310	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	58,223	63,448	0	0
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL EXPENDITURES	\$ 58,223	\$ 63,448	\$ 0	\$ 0

DOT TRAFFIC ENFORCEMENT UNIT (063)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	44,914	30,923	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	<u>44,914</u>	<u>30,923</u>	<u>0</u>	<u>0</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	13,161	33,383	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>13,161</u>	<u>33,383</u>	<u>0</u>	<u>0</u>
TOTAL REVENUE	<u>\$ 58,075</u>	<u>\$ 64,306</u>	<u>\$ 0</u>	<u>\$ 0</u>

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
PUBLIC SAFETY				
PERSONAL SERVICES	\$ 52,223	\$ 59,813	\$ 0	\$ 0
OPERATING EXPENSES	2,690	3,635	0	0
CAPITAL OUTLAY	3,310	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>58,223</u>	<u>63,448</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>\$ 58,223</u>	<u>\$ 63,448</u>	<u>\$ 0</u>	<u>\$ 0</u>

MUTUAL AID-HAZARD MITIGATION FUND (064)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	0	0	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	116,176	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	116,176	0	0	0
TOTAL REVENUE	\$ 116,176	\$ 0	\$ 0	\$ 0

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
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	0	0	0	0
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL EXPENDITURES	\$ 0	\$ 0	\$ 0	\$ 0

MUTUAL AID-HAZARD MITIGATION FUND (064)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	116,176	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>116,176</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUE	<u>\$ 116,176</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

EXPENDITURE	Approved FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
PUBLIC SAFETY				
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>

USDA HOUSING PRESERVATION (065)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	0	0	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL REVENUE	\$ 0	\$ 0	\$ 0	\$ 0

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	30,100	0	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	30,100	0	0	0
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL EXPENDITURES	\$ 30,100	\$ 0	\$ 0	\$ 0

USDA HOUSING PRESERVATION (065)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	30,100	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>30,100</u>	<u>0</u>	<u>0</u>	<u>0</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUE	<u>\$ 30,100</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
ECONOMIC ENVIRONMENT				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	30,100	0	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>30,100</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>\$ 30,100</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

USDA URBAN FORESTRY GRANT FUND (067)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	0	0	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	4,375	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	4,375	0	0	0
TOTAL REVENUE	\$ 4,375	\$ 0	\$ 0	\$ 0

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
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	0	0	0	0
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL EXPENDITURES	\$ 0	\$ 0	\$ 0	\$ 0

USDA URBAN FORESTRY GRANT FUND (067)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	4,375	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>4,375</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUE	<u>\$ 4,375</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
GENERAL GOVERNMENT				
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>

EDWARD BYRNE-COMMUNITY POLICING (069)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	0	15,000	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	0	15,000	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	12,500	60,125	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	12,500	60,125	0	0
TOTAL REVENUE	\$ 12,500	\$ 75,125	\$ 0	\$ 0

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 60,832	\$ 75,125	\$ 0	\$ 0
OPERATING EXPENSES	1,668	0	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	62,500	75,125	0	0
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL EXPENDITURES	\$ 62,500	\$ 75,125	\$ 0	\$ 0

EDWARD BYRNE-COMMUNITY POLICING (069)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	50,000	15,000	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	50,000	15,000	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	12,500	60,125	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	12,500	60,125	0	0
TOTAL REVENUE	\$ 62,500	\$ 75,125	\$ 0	\$ 0

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
PUBLIC SAFETY				
PERSONAL SERVICES	\$ 60,832	\$ 75,125	\$ 0	\$ 0
OPERATING EXPENSES	1,668	0	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	62,500	75,125	0	0
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL EXPENDITURES	\$ 62,500	\$ 75,125	\$ 0	\$ 0

DEBT SERVICE (070)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	492	16,286	1,200	1,200
TOTAL OPERATING	<u>492</u>	<u>16,286</u>	<u>1,200</u>	<u>1,200</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	473,513	635,069	647,940	637,253
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	68,059	0	0	0
TOTAL NON-OPERATING	<u>541,572</u>	<u>635,069</u>	<u>647,940</u>	<u>637,253</u>
TOTAL REVENUE	\$ 542,064	\$ 651,355	\$ 649,140	\$ 638,453

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	513,521	635,468	649,140	638,453
TOTAL OPERATING	<u>513,521</u>	<u>635,468</u>	<u>649,140</u>	<u>638,453</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	92,923	0	0
OTHER NON-OPERATING RESERVES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>92,923</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	\$ 513,521	\$ 728,391	\$ 649,140	\$ 638,453

DEBT SERVICE (070)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	492	16,286	1,200	1,200
TOTAL OPERATING	492	16,286	1,200	1,200
NON-OPERATING REVENUE:				
TRANSFERS IN	473,513	635,069	647,940	637,253
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	68,059	0	0	0
TOTAL NON-OPERATING	541,572	635,069	647,940	637,253
TOTAL REVENUE	\$ 542,064	\$ 651,355	\$ 649,140	\$ 638,453

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
GENERAL GOVERNMENT				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	513,521	635,468	649,140	638,453
TOTAL OPERATING	513,521	635,468	649,140	638,453
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	92,923	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	92,923	0	0
TOTAL EXPENDITURES	\$ 513,521	\$ 728,391	\$ 649,140	\$ 638,453

DONATION FUND (167)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	30,743	114,609	3,000	3,140
TOTAL OPERATING	30,743	114,609	3,000	3,140
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	48,222	10,699
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	48,222	10,699
TOTAL REVENUE	\$ 30,743	\$ 114,609	\$ 51,222	\$ 13,839

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	5,258	16,796	11,294	13,839
CAPITAL OUTLAY	32,640	93,463	39,928	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	37,898	110,259	51,222	13,839
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL EXPENDITURES	\$ 37,898	\$ 110,259	\$ 51,222	\$ 13,839

DONATION FUND (167)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	30,743	114,609	3,000	3,140
TOTAL OPERATING	30,743	114,609	3,000	3,140
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	48,222	10,699
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	48,222	10,699
TOTAL REVENUE	\$ 30,743	\$ 114,609	\$ 51,222	\$ 13,839

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
GENERAL GOVERNMENT				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	485	0	2,032	2,334
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	485	0	2,032	2,334
PUBLIC SAFETY				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	7,872	1,060	1,436
CAPITAL OUTLAY	6,000	92,041	39,928	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	6,000	99,913	40,988	1,436
CULTURE/RECREATION				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	4,773	8,924	8,202	10,069
CAPITAL OUTLAY	26,640	1,422	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	31,413	10,346	8,202	10,069
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	\$ 37,898	\$ 110,259	\$ 51,222	\$ 13,839

NEIGHBORHOOD COMMUNITY CENTER (302)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	1,250	0	0	0
TOTAL OPERATING	1,250	0	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL REVENUE	\$ 1,250	\$ 0	\$ 0	\$ 0

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	11,565	0	0	0
CAPITAL OUTLAY	167,684	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	179,249	0	0	0
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL EXPENDITURES	\$ 179,249	\$ 0	\$ 0	\$ 0

NEIGHBORHOOD COMMUNITY CENTER (302)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	1,250	0	0	0
TOTAL OPERATING	1,250	0	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL REVENUE	\$ 1,250	\$ 0	\$ 0	\$ 0

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
GENERAL GOVERNMENT				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	11,565	0	0	0
CAPITAL OUTLAY	167,684	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	179,249	0	0	0
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL EXPENDITURES	\$ 179,249	\$ 0	\$ 0	\$ 0

MUNICIPAL COMPLEX PROJECTS (303)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	0	24,750	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	5,206	1,467	0	0
TOTAL OPERATING	<u>5,206</u>	<u>26,217</u>	<u>0</u>	<u>0</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	0	92,923	0	0
USE OF FUND BALANCE	0	0	520,924	0
OTHER NON-REVENUES	8,095,000	0	0	0
TOTAL NON-OPERATING	<u>8,095,000</u>	<u>92,923</u>	<u>520,924</u>	<u>0</u>
TOTAL REVENUE	\$ 8,100,206	\$ 119,140	\$ 520,924	\$ 0

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	10,296	48,257	0	0
CAPITAL OUTLAY	2,864,889	4,921,445	520,924	0
DEBT SERVICE	274,358	0	0	0
TOTAL OPERATING	<u>3,149,543</u>	<u>4,969,702</u>	<u>520,924</u>	<u>0</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	196,186	0	0	0
OTHER NON-OPERATING RESERVES	683,836	0	0	0
TOTAL NON-OPERATING	<u>880,022</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	\$ 4,029,565	\$ 4,969,702	\$ 520,924	\$ 0

MUNICIPAL COMPLEX PROJECTS (303)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	0	24,750	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	5,206	1,467	0	0
TOTAL OPERATING	<u>5,206</u>	<u>26,217</u>	<u>0</u>	<u>0</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	0	92,923	0	0
USE OF FUND BALANCE	0	0	520,924	0
OTHER NON-REVENUES	8,095,000	0	0	0
TOTAL NON-OPERATING	<u>8,095,000</u>	<u>92,923</u>	<u>520,924</u>	<u>0</u>
TOTAL REVENUE	<u>\$ 8,100,206</u>	<u>\$ 119,140</u>	<u>\$ 520,924</u>	<u>\$ 0</u>

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
GENERAL GOVERNMENT				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	10,296	48,257	0	0
CAPITAL OUTLAY	2,864,889	4,921,445	520,924	0
DEBT SERVICE	274,358	0	0	0
TOTAL OPERATING	<u>3,149,543</u>	<u>4,969,702</u>	<u>520,924</u>	<u>0</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	196,186	0	0	0
OTHER NON-OPERATING	683,836	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	<u>880,022</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	<u>\$ 4,029,565</u>	<u>\$ 4,969,702</u>	<u>\$ 520,924</u>	<u>\$ 0</u>

OTTED TRANSPORTATION PROJECT - WALMART (304)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	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	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUE	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
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 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>

OTTED TRANSPORTATION PROJECT - WALMART (304)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	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	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUE	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
ECONOMIC ENVIRONMENT				
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>

CDBG-ED WALMART DISTRIBUTION CENTER (305)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	632,731	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	131,476	0	0	0
TOTAL OPERATING	764,207	0	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL REVENUE	\$ 764,207	\$ 0	\$ 0	\$ 0

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	0	0
CAPITAL OUTLAY	76,350	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	76,350	0	0	0
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL EXPENDITURES	\$ 76,350	\$ 0	\$ 0	\$ 0

CDBG-ED WALMART DISTRIBUTION CENTER (305)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	632,731	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	131,476	0	0	0
TOTAL OPERATING	<u>764,207</u>	<u>0</u>	<u>0</u>	<u>0</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUE	<u>\$ 764,207</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
ECONOMIC ENVIRONMENT				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	0	0
CAPITAL OUTLAY	76,350	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>76,350</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>\$ 76,350</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

WALMART BRIDGE LOAN (306)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	1,895,304	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	1,895,304	0	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	1,691,096	0	0	0
TOTAL NON-OPERATING	1,691,096	0	0	0
TOTAL REVENUE	\$ 3,586,400	\$ 0	\$ 0	\$ 0

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	0	0
CAPITAL OUTLAY	1,766,982	0	0	0
DEBT SERVICE	0	1,988,729	0	0
TOTAL OPERATING	1,766,982	1,988,729	0	0
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL EXPENDITURES	\$ 1,766,982	\$ 1,988,729	\$ 0	\$ 0

WALMART BRIDGE LOAN (306)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	1,895,304	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>1,895,304</u>	<u>0</u>	<u>0</u>	<u>0</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	1,691,096	0	0	0
TOTAL NON-OPERATING	<u>1,691,096</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL REVENUE	<u>\$ 3,586,400</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
TRANSPORTATION				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	0	0
CAPITAL OUTLAY	1,766,982	0	0	0
DEBT SERVICE	0	1,988,729	0	0
TOTAL OPERATING	<u>1,766,982</u>	<u>1,988,729</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>\$ 1,766,982</u>	<u>\$ 1,988,729</u>	<u>\$ 0</u>	<u>\$ 0</u>

CDBG HOUSING REHAB FFY05 (307)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	216,818	477,588	1,277	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	187	0	0
TOTAL OPERATING	216,818	477,775	1,277	0
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL REVENUE	\$ 216,818	\$ 477,775	\$ 1,277	\$ 0

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	21,688	477,588	1,277	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	21,688	477,588	1,277	0
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL EXPENDITURES	\$ 21,688	\$ 477,588	\$ 1,277	\$ 0

CDBG HOUSING REHAB FFY05 (307)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	216,818	477,588	1,277	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	187	0	0
TOTAL OPERATING	216,818	477,775	1,277	0
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL REVENUE	\$ 216,818	\$ 477,775	\$ 1,277	\$ 0

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
ECONOMIC ENVIRONMENT				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	21,688	477,588	1,277	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	21,688	477,588	1,277	0
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL EXPENDITURES	\$ 21,688	\$ 477,588	\$ 1,277	\$ 0

USDA NRCS FY05 FUND (308)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	71,593	73,675	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	23,864	0	0	0
TOTAL OPERATING	95,457	73,675	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL REVENUE	\$ 95,457	\$ 73,675	\$ 0	\$ 0

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	96,650	60,925	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	96,650	60,925	0	0
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL EXPENDITURES	\$ 96,650	\$ 60,925	\$ 0	\$ 0

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 0	\$ 0	\$ 0
INTERGOVT REVENUE	71,593	73,675	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	23,864	0	0	0
TOTAL OPERATING	95,457	73,675	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATIN				

INTERNAL SERVICE (700)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 0	\$ 495	\$ 100	\$ 200
INTERGOVT REVENUE	0	7,857	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	(7,601)	0	0
TOTAL OPERATING	<u>0</u>	<u>751</u>	<u>100</u>	<u>200</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	799,761	1,077,396	1,089,793	1,089,793
USE OF FUND BALANCE	0	0	37,231	73,312
OTHER NON-REVENUES	0	0	(3)	(3)
TOTAL NON-OPERATING	<u>799,761</u>	<u>1,077,396</u>	<u>1,127,021</u>	<u>1,163,102</u>
TOTAL REVENUE	\$ 799,761	\$ 1,078,147	\$ 1,127,121	\$ 1,163,302

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 578,337	\$ 734,260	\$ 790,197	\$ 849,260
OPERATING EXPENSES	181,108	256,155	298,781	282,605
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>759,445</u>	<u>990,415</u>	<u>1,088,978</u>	<u>1,131,865</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING RESERVES	0	0	38,143	31,437
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>38,143</u>	<u>31,437</u>
TOTAL EXPENDITURES	\$ 759,445	\$ 990,415	\$ 1,127,121	\$ 1,163,302

INTERNAL SERVICE (700)

REVENUE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING REVENUE:				
LICENSES & PERMITS	\$ 715	\$ 495	\$ 100	\$ 200
INTERGOVT REVENUE	0	7,857	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	(7,601)	0	0
TOTAL OPERATING	<u>715</u>	<u>751</u>	<u>100</u>	<u>200</u>
NON-OPERATING REVENUE:				
TRANSFERS IN	799,761	1,077,396	1,089,793	1,089,793
USE OF FUND BALANCE	0	0	37,231	73,312
OTHER NON-REVENUES	0	0	(3)	(3)
TOTAL NON-OPERATING	<u>799,761</u>	<u>1,077,396</u>	<u>1,127,021</u>	<u>1,163,102</u>
TOTAL REVENUE	\$ 800,476	\$ 1,078,147	\$ 1,127,121	\$ 1,163,302

EXPENDITURE	Actual FY 05/06	Actual FY 06/07	Approved FY 07/08	Approved FY 08/09
OPERATING EXPENDITURES:				
GENERAL GOVERNMENT				
PERSONAL SERVICES	\$ 578,337	\$ 734,260	\$ 790,197	\$ 849,260
OPERATING EXPENSES	181,108	256,155	298,781	282,605
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>759,445</u>	<u>990,415</u>	<u>1,088,978</u>	<u>1,131,865</u>
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	38,143	31,437
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>38,143</u>	<u>31,437</u>
TOTAL EXPENDITURES	\$ 759,445	\$ 990,415	\$ 1,127,121	\$ 1,163,302



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.

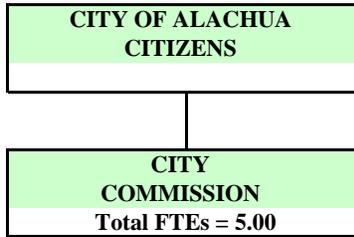


CITY COMMISSION



THIS PAGE INTENTIONALLY LEFT BLANK

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 06 Actual	FY 07 Actual	FY 08 Approved	FY 09 Approved
Personal Services	101,854	102,726	106,256	106,087
Operating Expenditures	30,822	33,602	50,397	52,757
Capital Outlay	0	0	0	0
Grants & Aids	0	0	0	0
Grand Total	132,676	136,328	156,653	158,844

FUNDING SOURCES	FY 06 Actual	FY 07 Actual	FY 08 Approved	FY 09 Approved
General Fund	132,676	136,328	156,653	158,844
Grand Total	132,676	136,328	156,653	158,844

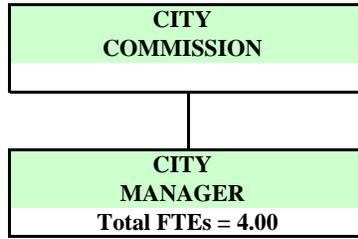


THIS PAGE INTENTIONALLY LEFT BLANK



CITY MANAGER

CITY MANAGER



CITY MANAGER

Mission of Department:

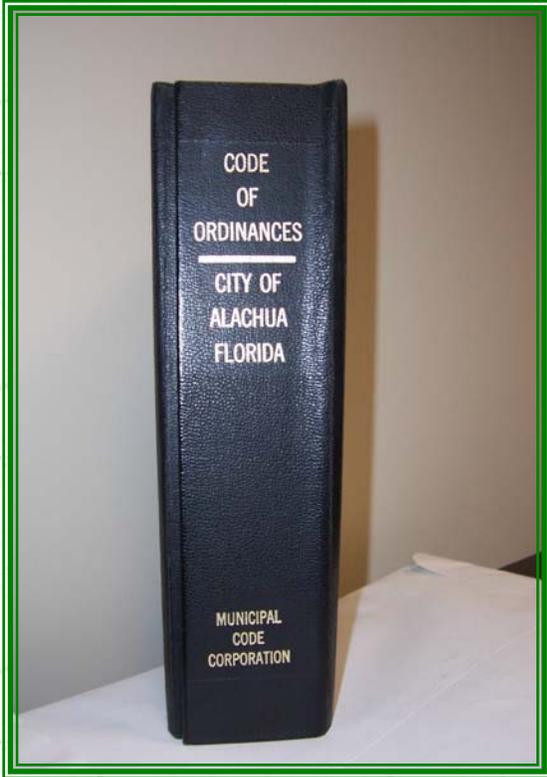
The City Manager is primarily responsible for the managing of general city government as well as implementing the directives and administering the policies established by the City Commission. The City Manager also serves as the chief liaison between the City Commission, the citizens and City staff.

EXPENDITURES	FY 06 Actual	FY 07 Actual	FY 08 Approved	FY 09 Approved
<u>City Manager's Office</u>				
Personal Services	259,622	272,473	286,686	295,557
Operating Expenditures	155,791	122,409	57,488	57,735
Capital Outlay	2,092	20,027	0	0
Grants and Aids	2,500	5,000	20,000	20,000
Non Operating Expenditures	0	0	0	0
Totals	420,005	419,909	364,174	373,292
<u>Seasonal Community Events Donations</u>				
Operating Expenditures	1,576	485	0	0
Totals	1,576	485	0	0
Grand Total	421,581	420,394	364,174	373,292

FUNDING SOURCES	FY 06 Actual	FY 07 Actual	FY 08 Approved	FY 09 Approved
General Fund	420,005	419,909	364,174	373,292
Special Revenue	1,576	485	0	0
Grand Total	421,581	420,394	364,174	373,292

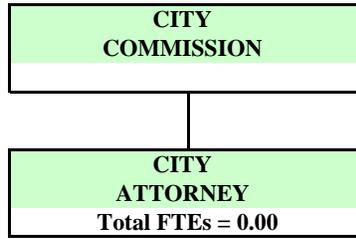


THIS PAGE INTENTIONALLY LEFT BLANK



CITY ATTORNEY

CITY ATTORNEY



CITY ATTORNEY

Mission of Department:

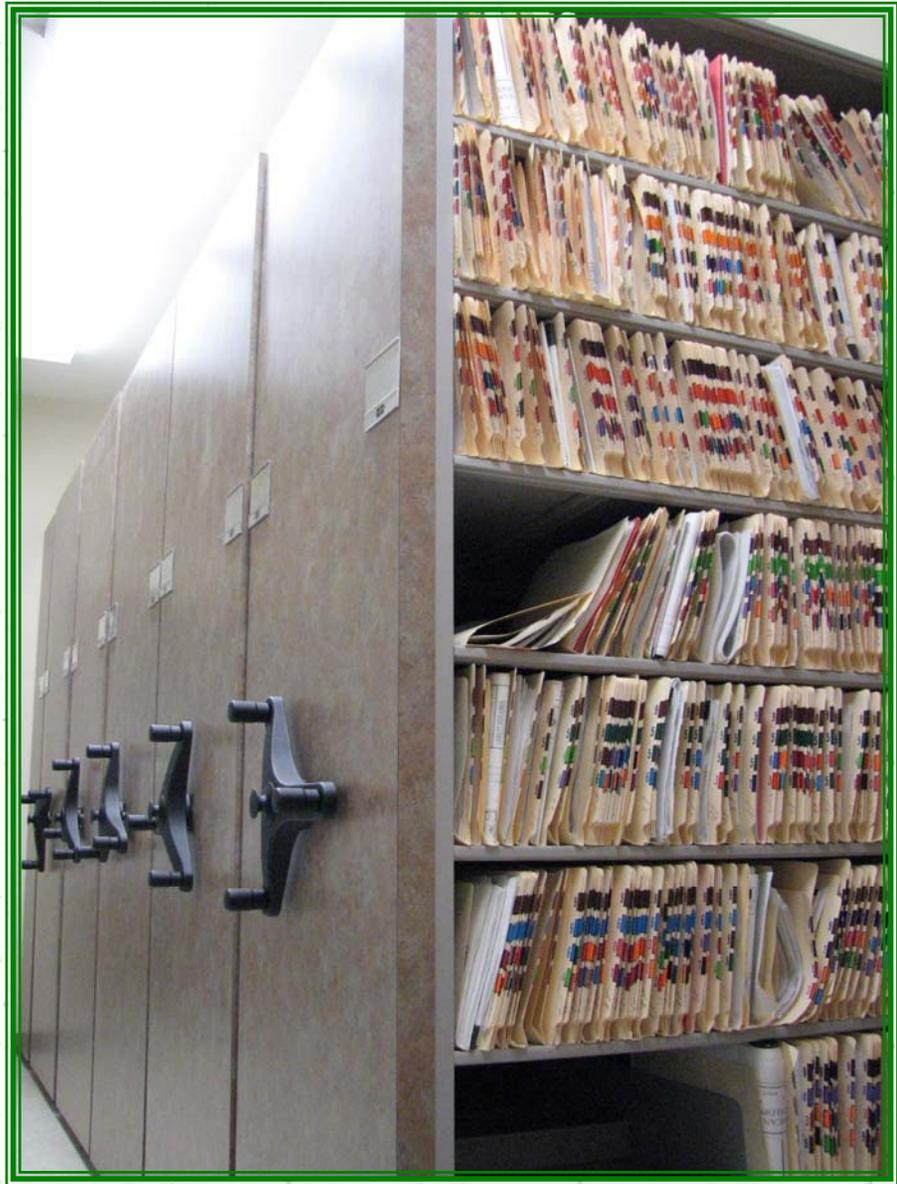
The City Attorney provides legal representation and advice to the City Commission, the City departments, and other City boards and agencies. Duties include responding to requests for advice and opinions; preparation and review of contracts, leases, agreements, ordinances, and resolutions; review of costs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

EXPENDITURES	FY 06 Actual	FY 07 Actual	FY 08 Approved	FY 09 Approved
<u>City Attorney's Office</u>				
Personal Services	0	0	0	0
Operating Expenditures	292,651	310,312	306,898	306,983
Capital Outlay	0	0	0	0
Totals	292,651	310,312	306,898	306,983
Non-Operating Expenditures	0	0	0	0
Grand Total	292,651	310,312	306,898	306,983

FUNDING SOURCES	FY 06 Actual	FY 07 Actual	FY 08 Approved	FY 09 Approved
General Fund	292,651	310,312	306,898	306,983
Grand Total	292,651	310,312	306,898	306,983

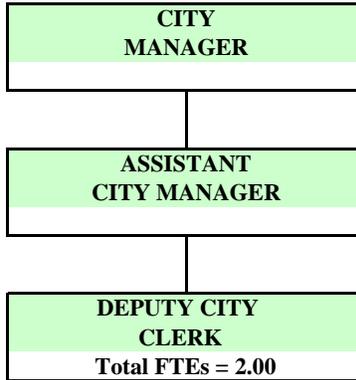


THIS PAGE INTENTIONALLY LEFT BLANK



DEPUTY CITY CLERK

DEPUTY CITY CLERK



DEPUTY CITY CLERK

Mission of Department:

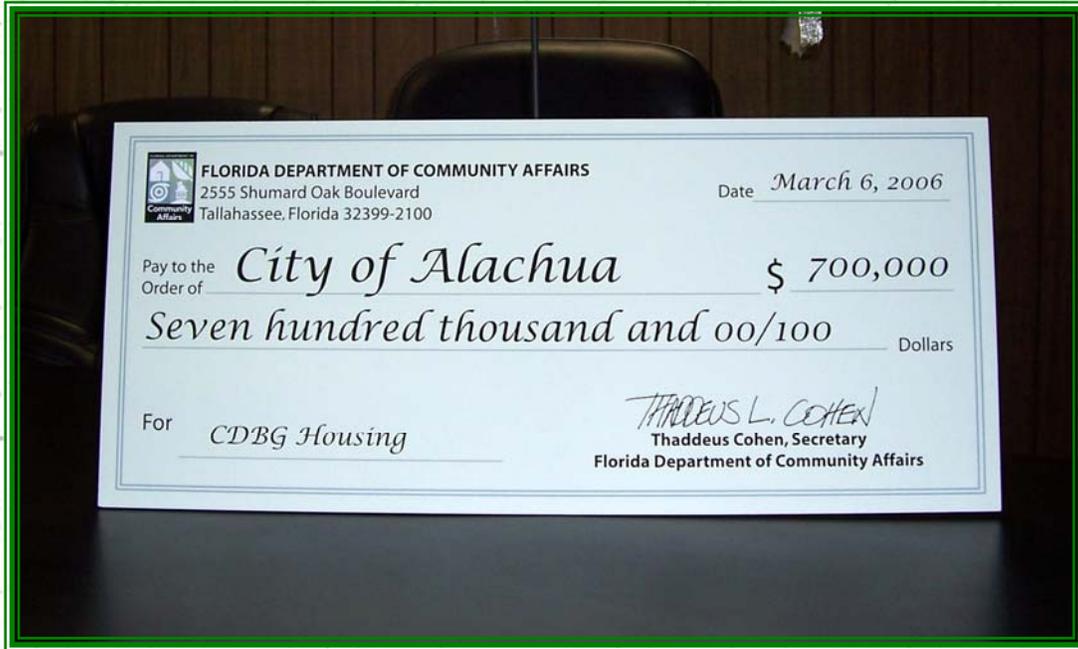
The Office of the Deputy City Clerk collects, manages and disseminates information produced and used by the City. The Office maintains and archives the official records of City business. It is charged with preparing and managing the agenda for City Commission meetings, and is responsible for running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

EXPENDITURES	FY 06 Actual	FY 07 Actual	FY 08 Approved	FY 09 Approved
Personal Services	87,374	101,029	108,766	115,618
Operating Expenditures	24,593	14,452	40,166	40,358
Capital Outlay	0	3,471	0	0
Grants & Aids	0	0	0	0
Grand Total	111,967	118,952	148,932	155,976

FUNDING SOURCES	FY 06 Actual	FY 07 Actual	FY 08 Approved	FY 09 Approved
General Fund	111,967	118,952	148,932	155,976
Grand Total	111,967	118,952	148,932	155,976

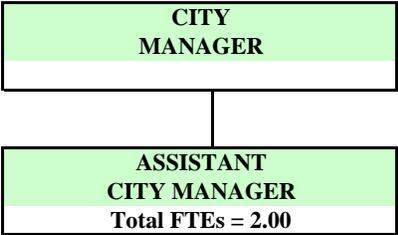


THIS PAGE INTENTIONALLY LEFT BLANK



GRANTS & CONTRACTS

GRANTS AND CONTRACTS



GRANTS AND CONTRACTS

Mission of Department:

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

EXPENDITURES	FY 06 Actual	FY 07 Actual	FY 08 Approved	FY 09 Approved
<u>Office of Grants and Contracts</u>				
Personal Services	65,835	81,286	183,149	188,223
Operating Expenditures	11,224	10,680	15,659	25,482
Capital Outlay	301	1,770	0	0
Totals	77,360	93,736	198,808	213,705
<u>SHIP Grant</u>				
Operating Expenditures	0	160,000	0	0
Capital Outlay	0	0	0	0
	0	160,000	0	0
<u>USDA Housing Preservation Grant</u>				
Operating Expenditures	0	30,100	0	0
	0	30,100	0	0
<u>FHLB Affordable Housing Grant</u>				
Operating Expenditures	0	60,000	0	0
	0	60,000	0	0
<u>FHFC Home Again Grant</u>				
Operating Expenditures	0	7,500	0	0
Capital Outlay	0	0	0	0
	0	7,500	0	0
<u>DCA Hazard Mitigation</u>				
Operating Expenditures	0	0	62,779	38,165
Capital Outlay	0	0	0	651,712
	0	0	62,779	689,877
<u>BEST Grant</u>				
Operating Expenditures	0	0	0	0
Capital Outlay	0	0	0	0
	0	0	0	0
Grand Total	77,360	351,336	261,587	903,582

FUNDING SOURCES	FY 06 Actual	FY 07 Actual	FY 08 Approved	FY 09 Approved
General Fund	77,360	93,736	198,808	213,705
Special Revenue	0	250,100	62,779	689,877
Capital Projects	0	7,500	0	0
Grand Total	77,360	351,336	261,587	903,582

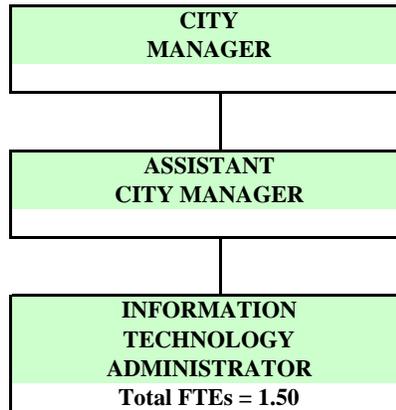


THIS PAGE INTENTIONALLY LEFT BLANK



INFORMATION TECHNOLOGY

INFORMATION TECHNOLOGY



INFORMATION TECHNOLOGY

Mission of Department:

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

EXPENDITURES	FY 06 Actual	FY 07 Actual	FY 08 Approved	FY 09 Approved
<u>Information Technology</u>				
Personal Services	26,374	42,582	67,166	98,141
Operating Expenditures	5,676	9,107	52,403	53,528
Capital Outlay	0	2,382	0	0
Totals	32,050	54,071	119,569	151,669
Grand Total	32,050	54,071	119,569	151,669

FUNDING SOURCES	FY 06 Actual	FY 07 Actual	FY 08 Approved	FY 09 Approved
General Fund	32,050	54,071	119,569	151,669
Grand Total	32,050	54,071	119,569	151,669

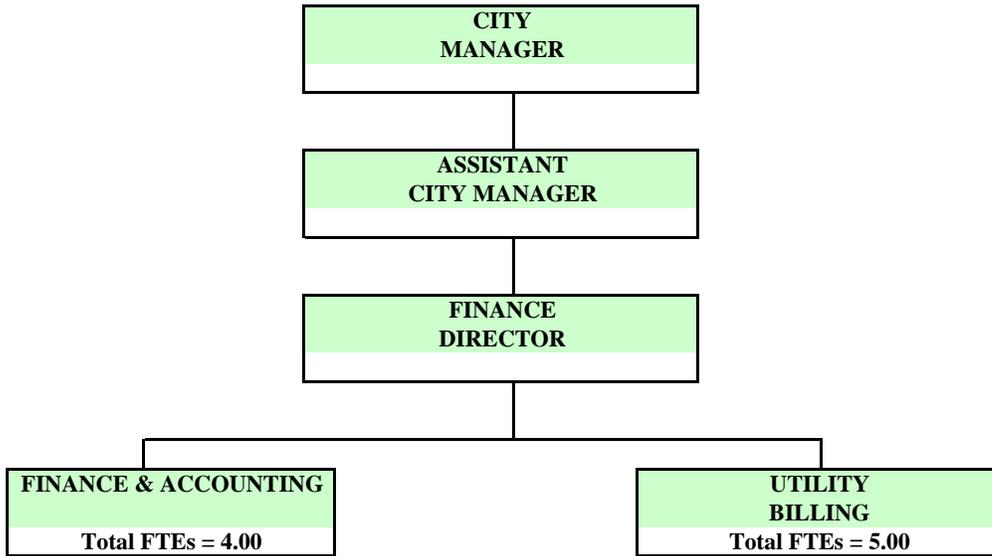


THIS PAGE INTENTIONALLY LEFT BLANK



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.

EXPENDITURES	FY 06 Actual	FY 07 Actual	FY 08 Approved	FY 09 Approved
<u>Finance and Accounting</u>				
Personal Services	\$277,040	\$258,776	\$321,286	\$341,855
Operating Expenditures	82,983	50,887	79,695	79,815
Capital Outlay	0	1,770	0	0
Non-Operating	0	0	0	0
Totals	360,023	311,433	400,981	421,670
<u>Utility Billing</u>				
Personal Services	132,768	158,261	220,887	215,623
Operating Expenditures	103,468	96,485	122,669	139,617
Capital Outlay	0	0	0	0
Non-Operating	0	27,861	38,143	31,437
Totals	236,236	282,607	381,699	386,677
<u>Purchasing</u>				
Personal Services	0	0	0	0
Operating Expenditures	0	0	0	0
Capital Outlay	0	0	0	0
Non-Operating	0	0	0	0
Totals	0	0	0	0
Grand Total	596,259	594,040	782,680	808,347

FUNDING SOURCES	FY 06 Actual	FY 07 Actual	FY 08 Approved	FY 09 Approved
General Fund	360,023	311,433	400,981	421,670
Internal Service Fund	236,236	282,607	381,699	386,677
Grand Total	596,259	594,040	782,680	808,347

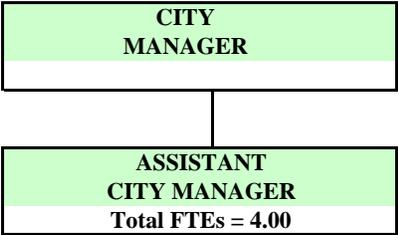


THIS PAGE INTENTIONALLY LEFT BLANK



HUMAN RESOURCES

HUMAN RESOURCES



HUMAN RESOURCES

Mission of Department:

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

EXPENDITURES	FY 06 Actual	FY 07 Actual	FY 08 Approved	FY 09 Approved
Personal Services	133,337	144,035	215,876	224,887
Operating Expenditures	52,001	54,501	92,358	91,888
Capital Outlay	0	1,757	0	0
Grand Total	185,338	200,293	308,234	316,775

FUNDING SOURCES	FY 06 Actual	FY 07 Actual	FY 08 Approved	FY 09 Approved
General Fund	185,338	200,293	308,234	316,775
Grand Total	185,338	200,293	308,234	316,775

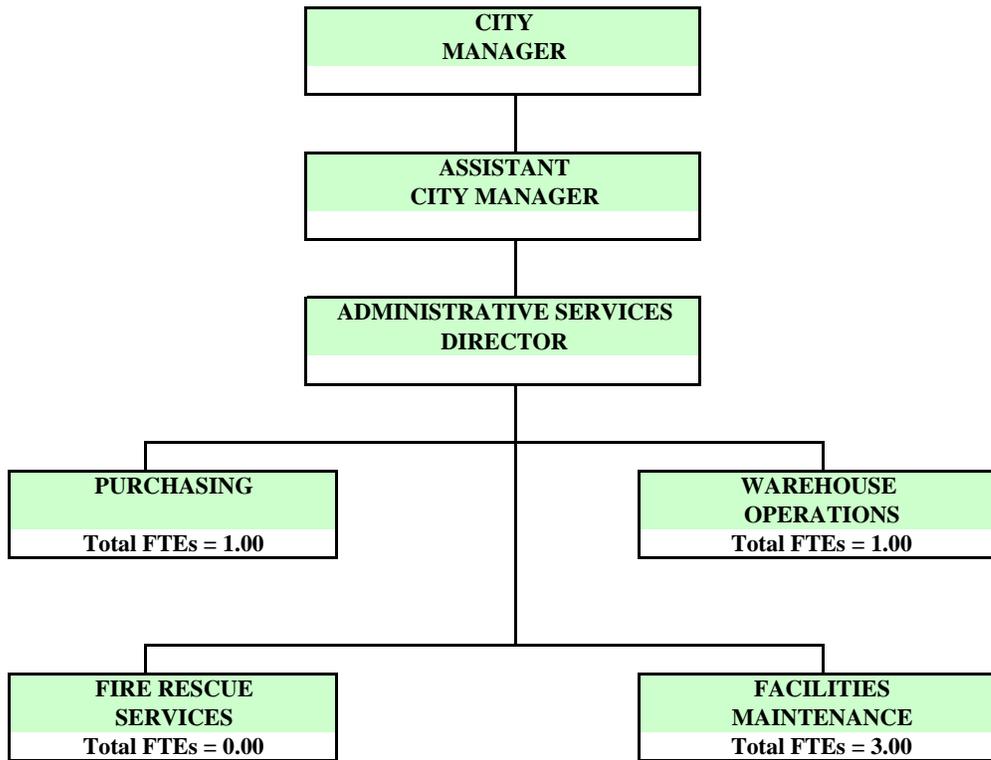


THIS PAGE INTENTIONALLY LEFT BLANK



ADMINISTRATIVE SERVICES

ADMINISTRATIVE SERVICES



ADMINISTRATIVE SERVICES

Mission of Department:

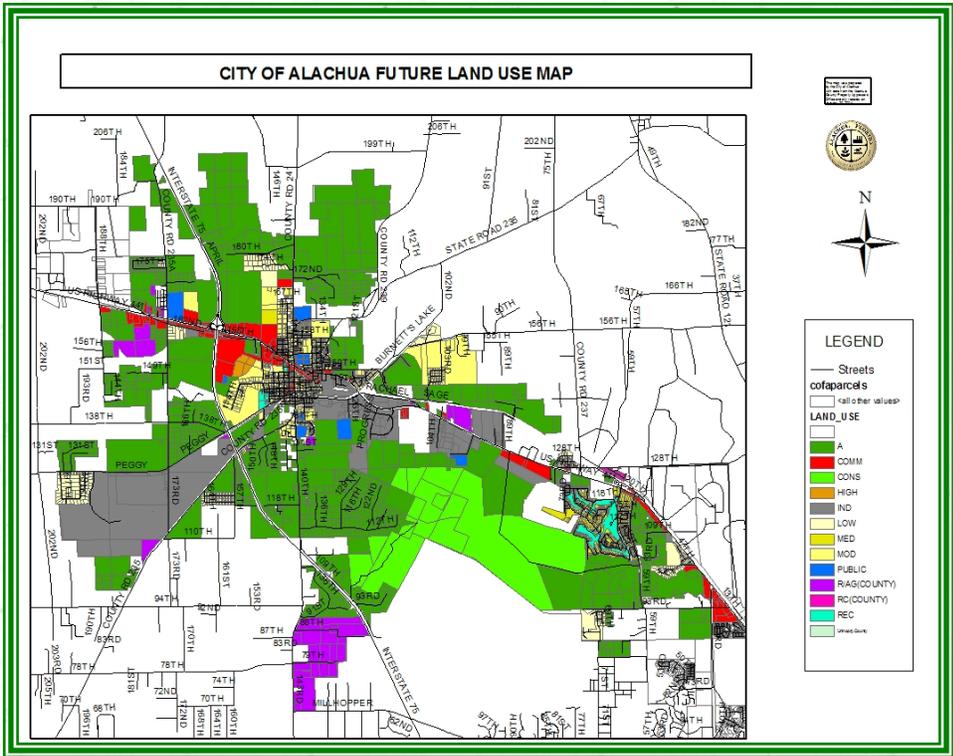
The Administrative Services Department provides support to City government in the areas of Purchasing, Warehouse Operations, Facilities Maintenance, Fire Rescue, Special Project administration, and certain areas of Risk Management.

EXPENDITURES	FY 06 Actual	FY 07 Actual	FY 08 Approved	FY 09 Approved
<u>Administration/Purchasing</u>				
Personal Services	\$0	\$106,965	\$91,170	\$97,974
Operating Expenditures	0	25,797	19,372	19,533
Capital Outlay	0	19,264	0	0
Non-Operating	0	0	0	0
Totals	0	152,026	110,542	117,507
<u>Warehouse Operations</u>				
Personal Services	0	377	56,249	57,149
Operating Expenditures	0	0	16,000	16,000
Capital Outlay	0	0	0	0
Non-Operating	0	0	0	0
Totals	0	377	72,249	73,149
<u>Facilities Maintenance</u>				
Personal Services	0	675	112,321	120,813
Operating Expenditures	0	0	122,400	130,844
Capital Outlay	0	0	0	0
Non-Operating	0	0	0	0
Totals	0	675	234,721	251,657
<u>Fire Rescue Services</u>				
Personal Services	0	0	0	0
Operating Expenditures	0	485,032	534,259	534,429
Capital Outlay	0	0	0	0
Non-Operating	0	0	0	0
Totals	0	485,032	534,259	534,429
Grand Total	0	638,110	951,771	976,742

FUNDING SOURCES	FY 06 Actual	FY 07 Actual	FY 08 Approved	FY 09 Approved
General Fund	0	638,110	951,771	976,742
Grand Total	0	638,110	951,771	976,742

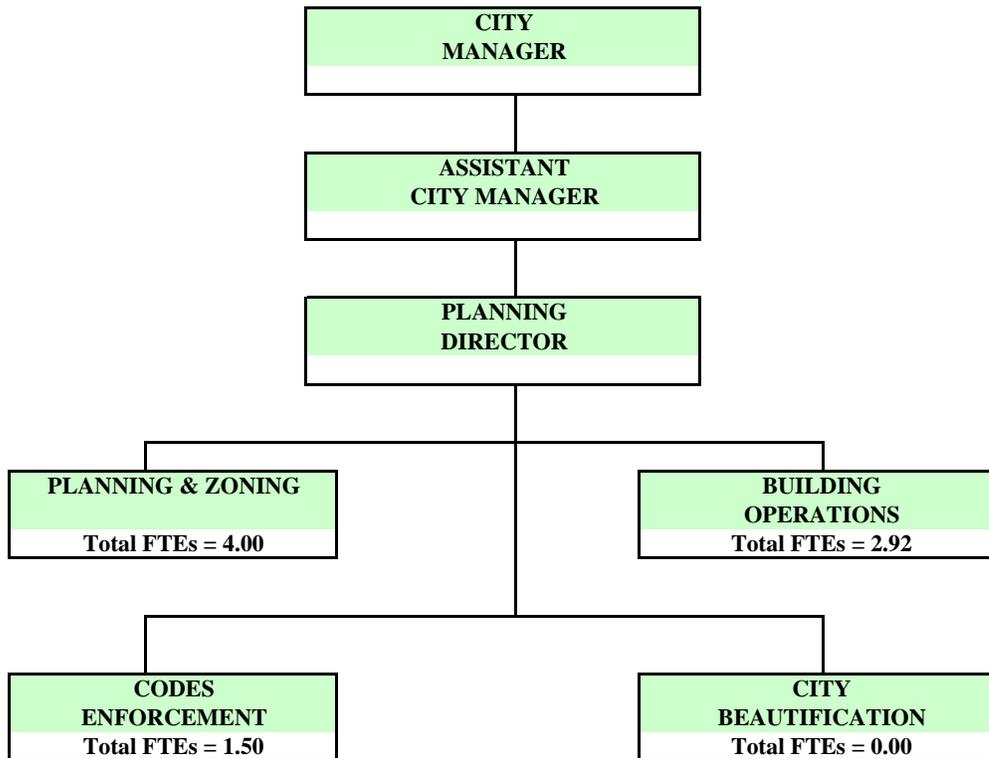


THIS PAGE INTENTIONALLY LEFT BLANK



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 06 Actual	FY 07 Actual	FY 08 Approved	FY 09 Approved
<u>Planning and Zoning</u>				
Personal Services	151,298	189,433	243,815	256,270
Operating Expenditures	181,833	343,164	320,526	285,863
Capital Outlay	2,220	5,492	0	0
Grants & Aids	0	0	0	0
Totals	335,351	538,089	564,341	542,133
<u>SHIP</u>				
Capital Outlay	0	0	0	0
Totals	0	0	0	0
<u>Building</u>				
Personal Services	108,121	134,569	187,633	181,083
Operating Expenditures	8,843	21,020	21,054	28,408
Capital Outlay	9,593	32,118	63,499	22,000
Non operating	0	0	10,000	3,940
Totals	126,557	187,707	282,186	235,431
<u>Codes Enforcement</u>				
Personal Services	51,082	43,269	87,085	76,031
Operating Expenditures	6,700	12,785	32,849	37,998
Capital Outlay	3,073	12,553	0	0
Non operating	0	0	0	0
Totals	60,855	68,607	119,934	114,029
<u>City Beautification Board</u>				
Operating Expenditures	9,614	11,980	5,000	9,000
Totals	9,614	11,980	5,000	9,000
<u>Beautification Board Donations</u>				
Operating Expenditures	160	0	2,032	2,334
Totals	160	0	2,032	2,334

PLANNING AND COMMUNITY DEVELOPMENT

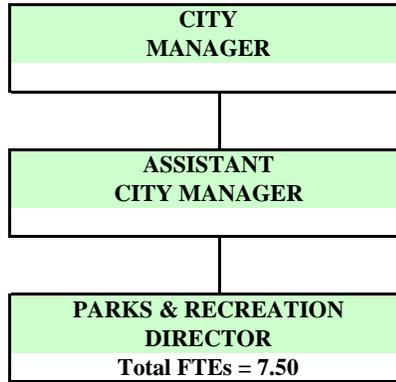
<u>USDA Urban Forestry Grant</u>				
Personal Services	0	0	0	0
Operating Expenditures	24,100	0	0	0
Capital Outlay	0	0	0	0
Totals	24,100	0	0	0
<u>Tree Bank</u>				
Operating Expenditures	0	0	5,000	5,000
Capital Outlay	0	0	0	0
Totals	0	0	5,000	5,000
Grand Total	556,637	806,383	978,493	907,927

FUNDING SOURCES	FY 06 Actual	FY 07 Actual	FY 08 Approved	FY 09 Approved
General Fund	532,377	806,383	689,275	665,162
Special Revenue	24,260	0	289,218	242,765
Grand Total	556,637	806,383	978,493	907,927



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.

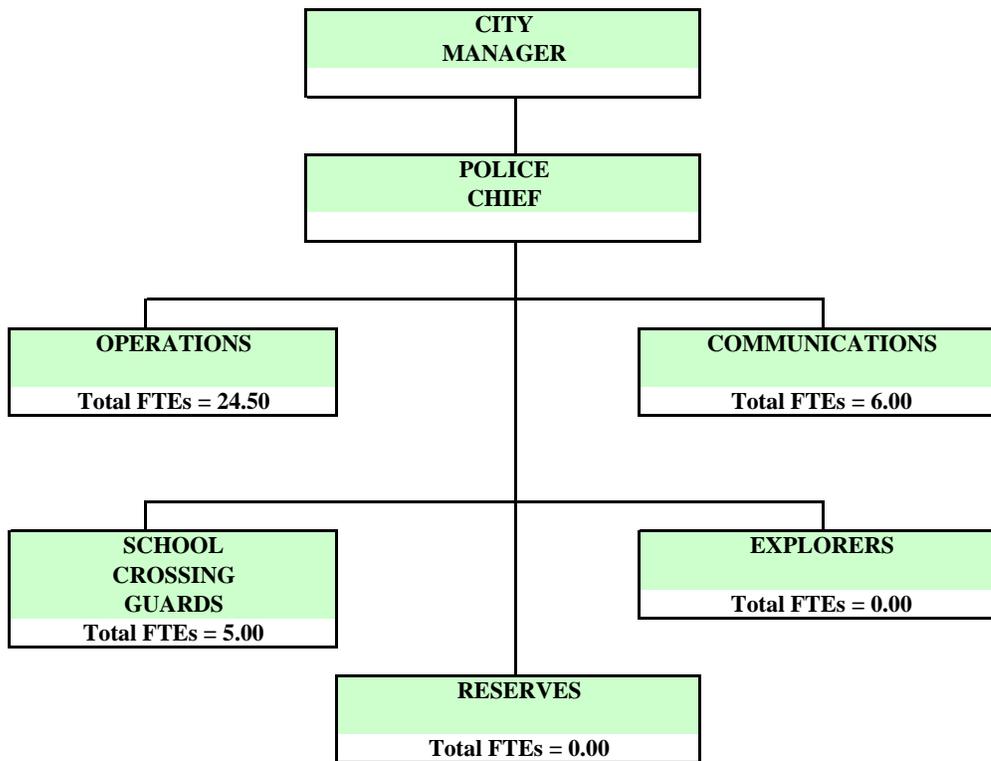
EXPENDITURES	FY 06 Actual	FY 07 Actual	FY 08 Approved	FY 09 Approved
<u>Recreation and Parks</u>				
Personal Services	269,899	307,205	349,329	362,103
Operating Expenditures	171,002	228,045	274,679	275,620
Capital Outlay	115,013	82,186	0	0
Non-Operating	0	0	72,500	0
Totals	555,914	617,436	696,508	637,723
<u>Recreation Donations</u>				
Operating Expenditures	8,688	4,773	5,682	6,201
Capital Outlay	0	26,640	0	0
Totals	8,688	31,413	5,682	6,201
<u>FRDAP 06-Rec Ctr Improvements</u>				
Operating Expenditures	0	13,146	0	0
Capital Outlay	0	54,793	120,007	0
Totals	0	67,939	120,007	0
<u>San Felasco Conservation Corridor</u>				
Operating Expenditures	0	0	0	2,160
Capital Outlay	0	600,000	150,000	147,840
Totals	0	600,000	150,000	150,000
<u>FRDAP 07-Spraypark/Skatepark</u>				
Operating Expenditures	0	0	0	0
Capital Outlay	0	0	297,740	40,969
Totals	0	0	297,740	40,969
Grand Total	564,602	1,316,788	1,269,937	834,893

FUNDING SOURCES	FY 06 Actual	FY 07 Actual	FY 08 Approved	FY 09 Approved
General Fund	555,914	617,436	696,508	637,723
Special Revenue	8,688	31,413	5,682	6,201
Capital Project	0	667,939	567,747	190,969
Grand Total	564,602	1,316,788	1,269,937	834,893



ALACHUA POLICE DEPARTMENT

ALACHUA POLICE DEPARTMENT



ALACHUA POLICE DEPARTMENT

Mission of Department:

We, the Alachua Police Department exists 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 06 Actual	FY 07 Actual	FY 08 Approved	FY 09 Approved
<u>Operations</u>				
Personal Services	1,266,608	1,511,296	1,654,959	1,674,456
Operating Expenditures	216,828	246,140	301,198	314,426
Capital Outlay	102,478	142,992	4,576	62,994
Non-Operating	10,474	0	0	0
Totals	1,596,388	1,900,428	1,960,733	2,051,876
<u>Communications</u>				
Personal Services	127,858	0	199,729	205,256
Totals	127,858	0	199,729	205,256
<u>School Crossing Guard</u>				
Personal Services	21,744	0	26,089	26,132
Totals	21,744	0	26,089	26,132
<u>DOT Highway Safety Grant</u>				
Capital Outlay	0	0	0	0
Totals	0	0	0	0
<u>LLEB 2003 Grant</u>				
Operating Expenditures	0	0	0	0
Capital Outlay	0	0	0	0
Totals	0	0	0	0
<u>Explorer Program</u>				
Operating Expenditures	5,087	4,942	5,000	5,000
Totals	5,087	4,942	5,000	5,000
<u>DOT T.E.U. Grant</u>				
Personal Services	34,112	52,223	0	0
Operating Expenditures	5,226	2,690	0	0
Capital Outlay	11,900	3,310	0	0
Totals	51,238	58,223	0	0
<u>Edward Byrne Grant</u>				
Personal Services	0	60,832	0	0
Operating Expenditures	0	1,668	0	0
Capital Outlay	0	0	0	0
Totals	0	62,500	0	0

ALACHUA POLICE DEPARTMENT

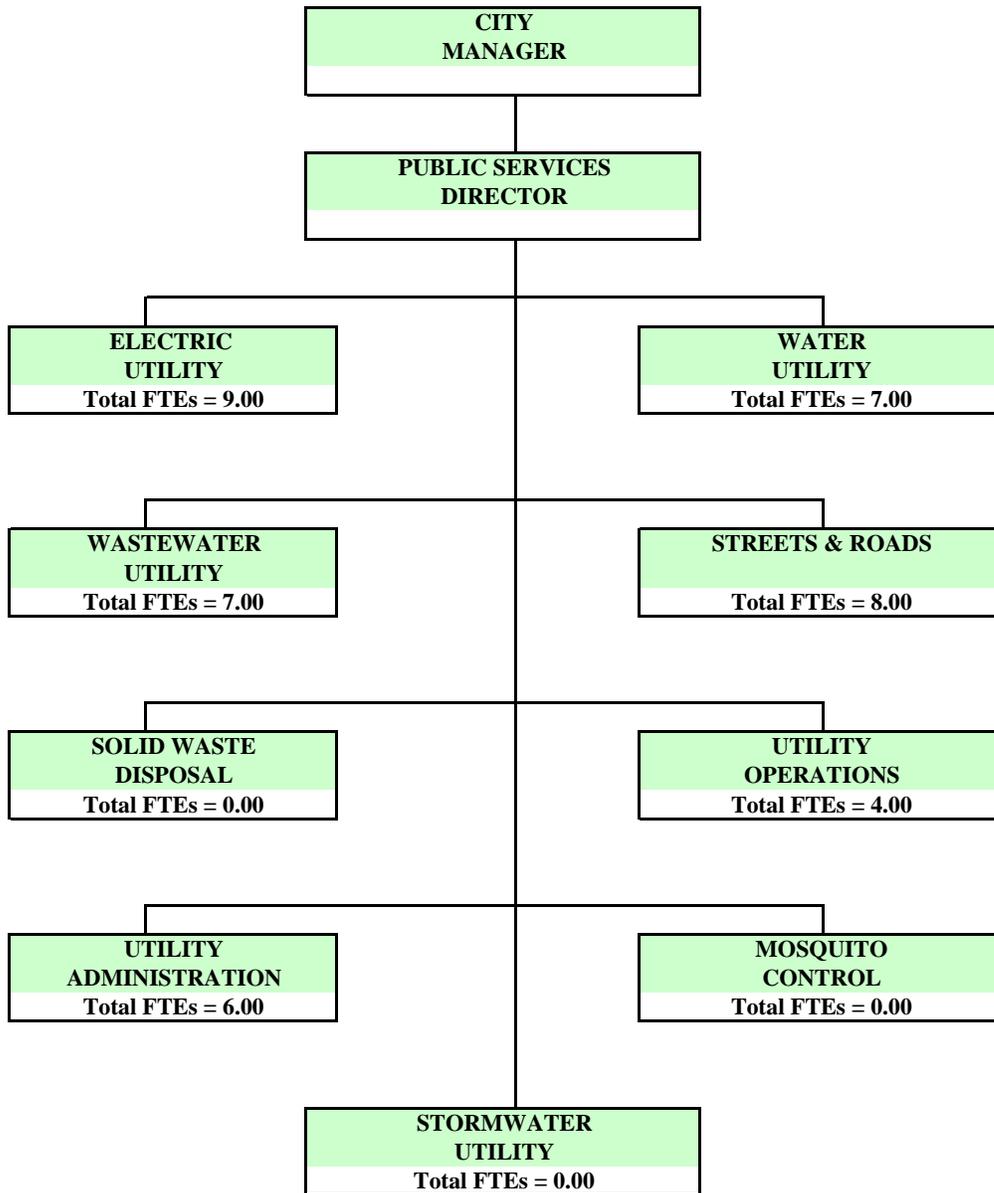
<u>APD Donations</u>				
Operating Expenditures	0	0	1,060	1,436
Capital Outlay	0	6,000	39,928	0
Totals	0	6,000	40,988	1,436
<u>FDLE Safeguard Alachua</u>				
Operating Expenditures	471	0	0	0
Capital Outlay	4,719	0	0	0
Totals	5,190	0	0	0
<u>FDLE LLEBG 05</u>				
Operating Expenditures	4,738	0	0	0
Capital Outlay	0	0	0	0
Totals	4,738	0	0	0
<u>FDLE LLEBG 06</u>				
Operating Expenditures	0	4,471	0	0
Capital Outlay	0	0	0	0
Totals	0	4,471	0	0
<u>Reserve Program</u>				
Operating Expenditures	0	9,433	11,546	10,000
Capital Outlay	0	0	0	0
Totals	0	9,433	11,546	10,000
<u>Additional Court Costs</u>				
Operating Expenditures	0	0	10,758	5,800
Capital Outlay	0	0	0	0
Totals	0	0	10,758	5,800
Grand Total	1,812,243	2,045,997	2,254,843	2,305,500

FUNDING SOURCES	FY 06 Actual	FY 07 Actual	FY 08 Approved	FY 09 Approved
General Fund	1,751,077	1,914,803	2,203,097	2,298,264
Special Revenue	61,166	131,194	51,746	7,236
Grand Total	1,812,243	2,045,997	2,254,843	2,305,500



PUBLIC SERVICES

PUBLIC SERVICES



PUBLIC SERVICES

Mission of Department:

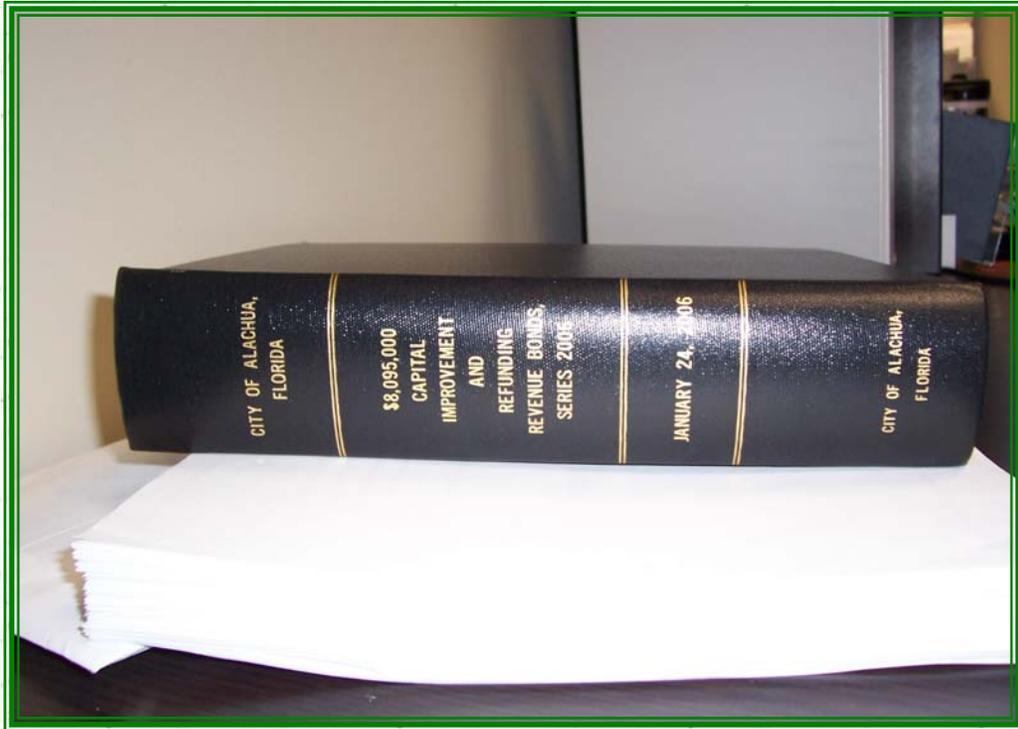
We provide stewardship of assigned city-owned infrastructure and equipment, and work with the community to support growth that balances environmental, social and community development needs.

EXPENDITURES	FY 06 Actual	FY 07 Actual	FY 08 Approved	FY 09 Approved
<u>Electric Utility</u>				
Personal Services	\$387,080	\$512,726	\$644,886	\$702,884
Operating Expenditures	1,353,928	963,446	505,727	476,127
Capital Outlay	0	0	977,392	26,113
Purchased Power Costs	6,869,312	8,327,422	8,258,801	9,148,394
Debt Service	288,628	270,007	628,622	610,494
Non-Operating	937,519	1,003,005	3,042,893	2,716,014
Totals	9,836,467	11,076,606	14,058,321	13,680,026
<u>Water Utility</u>				
Personal Services	230,618	298,320	349,700	376,050
Operating Expenditures	793,877	706,630	386,071	391,793
Capital Outlay	0	0	550,763	105,847
Debt Service	104,573	89,515	212,855	235,033
Non-Operating	1,390	1,126	293,574	294,550
Totals	1,130,458	1,095,591	1,792,963	1,403,273
<u>Waste Water Utility</u>				
Personal Services	228,496	291,934	439,023	473,656
Operating Expenditures	1,242,325	976,040	577,113	590,393
Capital Outlay	0	0	489,735	61,906
Debt Service	136,464	134,917	363,944	255,235
Non-Operating	69,677	114,904	375,921	380,765
Totals	1,676,962	1,517,795	2,245,736	1,761,955
<u>Streets and Roads</u>				
Personal Services	326,713	327,253	333,581	319,513
Operating Expenditures	163,305	207,019	211,973	220,018
Capital Outlay	28,231	72,020	40,000	29,536
Debt Service	12,637	0	0	0
Totals	530,886	606,292	585,554	569,067
<u>Solid Waste Disposal</u>				
Operating Expenditures	423,891	459,745	488,547	627,540
Capital Outlay	0	0	0	0
Non-Operating	5,134	0	6,000	6,000
Totals	429,025	459,745	494,547	633,540

PUBLIC SERVICES

<u>Utility Operations</u>				
Personal Services	145,402	158,111	200,689	208,534
Operating Expenditures	22,879	19,255	28,628	26,932
Capital Outlay	0	0	0	0
Totals	168,281	177,366	229,317	235,466
<u>Utility Administration</u>				
Personal Services	225,178	261,965	368,621	425,103
Operating Expenditures	29,606	65,368	147,484	116,056
Capital Outlay	0	0	0	0
Totals	254,784	327,333	516,105	541,159
<u>Mosquito Control</u>				
Personal Services	11,247	5,417	6,111	6,111
Operating Expenditures	12,160	32,052	26,564	26,639
Capital Outlay	0	0	0	0
Non-Operating	15,042	326	23,546	23,546
Totals	38,449	37,795	56,221	56,296
<u>Stormwater Utility</u>				
Personal Services	0	0	0	0
Operating Expenditures	0	0	0	0
Capital Outlay	0	0	0	0
Non-Operating	0	0	0	0
Totals	0	0	0	0
<u>Alachua Transit Corridor</u>				
Personal Services	0	0	0	0
Operating Expenditures	0	7,548	182,000	40,000
Capital Outlay	0	0	0	0
Totals	0	7,548	182,000	40,000
<u>WW Escrow Account</u>				
Operating Expenditures	0	712	2,000	2,000
Non-Operating	0	0	0	0
Totals	0	712	2,000	2,000
Grand Total	14,065,312	15,306,783	20,162,764	18,922,782

FUNDING SOURCES	FY 06 Actual	FY 07 Actual	FY 08 Approved	FY 09 Approved
General Fund	959,911	1,066,037	1,080,101	1,202,607
Special Revenue Fund	0	7,548	182,000	40,000
Enterprise Fund	12,682,336	13,727,787	18,153,241	16,901,550
Internal Service Fund	423,065	504,699	745,422	776,625
Trust & Agency Fund	0	712	2,000	2,000
Grand Total	14,065,312	15,306,783	20,162,764	18,922,782



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 06 Actual	FY 07 Actual	FY 08 Approved	FY 09 Approved
<u>Debt Service-Long Term</u>				
Debt Service	330,161	513,521	649,140	638,453
Non-Operating	0	0	0	0
Totals	330,161	513,521	649,140	638,453
Grand Total	330,161	513,521	649,140	638,453

FUNDING SOURCES	FY 06 Actual	FY 07 Actual	FY 08 Approved	FY 09 Approved
Debt Service	330,161	513,521	649,140	638,453
Grand Total	330,161	513,521	649,140	638,453

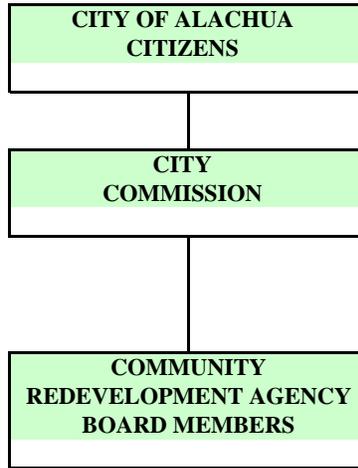


THIS PAGE INTENTIONALLY LEFT BLANK



COMMUNITY REDEVELOPMENT AGENCY

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.

EXPENDITURES	FY 06 Actual	FY 07 Actual	FY 08 Approved	FY 09 Approved
<u>Downtown CRA</u>				
Personal Services	0	13,000	23,500	24,206
Operating Expenditures	78,459	119,588	174,922	209,416
Capital Outlay	0	13,298	787,442	1,236,480
Debt Service	45,402	38,767	42,085	42,084
Non Operating Expenditures	0	0	20,016	50,000
Totals	123,861	184,653	1,047,965	1,562,186
Grand Total	123,861	184,653	1,047,965	1,562,186

FUNDING SOURCES	FY 06 Actual	FY 07 Actual	FY 08 Approved	FY 09 Approved
Special Revenue	123,861	184,653	1,047,965	1,562,186
Grand Total	123,861	184,653	1,047,965	1,562,186



THIS PAGE INTENTIONALLY LEFT BLANK



CAPITAL PROJECTS

CAPITAL PROJECTS

Mission of Department:

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

EXPENDITURES	FY 06 Actual	FY 07 Actual	FY 08 Approved	FY 09 Approved
<u>CP-Police Grant</u>				
Capital Outlay	0	0	0	0
Non-Operating Expenditures	59,188	0	0	0
Totals	59,188	0	0	0
<u>CP-Neighborhood Community Ctr</u>				
Operating Expenditures	64,383	179,249	0	0
Capital Outlay	22,304	0	0	0
Totals	86,687	179,249	0	0
<u>CP-Municipal Complex</u>				
Operating Expenditures	462	10,296	0	0
Capital Outlay	202,935	2,864,889	520,924	0
Debt Service	0	274,358	0	0
Non-Operating Expenditures	0	880,022	0	0
Totals	203,397	4,029,565	520,924	0
<u>CP-OTTED Transportation Project</u>				
Operating Expenditures	0	0	0	0
Capital Outlay	0	0	0	0
Totals	0	0	0	0
<u>CP-CDBG Economic Dev-Wal-Mart</u>				
Operating Expenditures	0	0	0	0
Capital Outlay	67,269	763,570	0	0
Totals	67,269	763,570	0	0
<u>CP-Wal-Mart Bridge Loan-Road Project</u>				
Operating Expenditures	0	0	0	0
Capital Outlay	128,322	1,766,982	0	0
Totals	128,322	1,766,982	0	0
<u>CP-CDBG Housing Rehab FFY 05</u>				
Operating Expenditures	0	216,818	1,277	0
Capital Outlay	0	0	0	0
Totals	0	216,818	1,277	0
<u>CP-USDA NRCS-Emergency Watershed</u>				
Operating Expenditures	541,968	96,650	0	0
Capital Outlay	0	0	0	0
Totals	541,968	96,650	0	0

CAPITAL PROJECTS

<u>CP-WACO Contributions</u>				
Operating Expenditures	0	0	0	0
Capital Outlay	0	0	0	0
Totals	0	0	0	0
<u>CP-CDBG WACO Project</u>				
Operating Expenditures	0	0	0	0
Capital Outlay	0	0	0	0
Totals	0	0	0	0
<u>CP-CDBG Housing Rehab FFY 03</u>				
Operating Expenditures	0	0	0	0
Capital Outlay	0	0	0	0
Totals	0	0	0	0
<u>CP-Donations Community Ctr</u>				
Operating Expenditures	532	0	2,520	3,868
Capital Outlay	0	0	0	0
Totals	532	0	2,520	3,868
<u>CP-WWTF Expansion</u>				
Operating Expenditures	0	0	1,151,077	768,242
Capital Outlay	0	0	0	0
Totals	0	0	1,151,077	768,242
<u>CP-ATM Project</u>				
Operating Expenditures	0	0	39,646	8,233
Capital Outlay	0	0	644,000	0
Totals	0	0	683,646	8,233
Grand Total	1,087,363	7,052,834	2,359,444	780,343

FUNDING SOURCES	FY 06 Actual	FY 07 Actual	FY 08 Approved	FY 09 Approved
Special Revenue	532	0	2,520	3,868
Debt Service	128,322	1,766,982	0	0
Capital Project Funds	958,509	5,285,852	2,356,924	776,475
Grand Total	1,087,363	7,052,834	2,359,444	780,343



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 06 Actual	FY 07 Actual	FY 08 Approved	FY 09 Approved
<u>Special Expense-General Gov't</u>				
Personal Services	19,510	15,659	15,000	5,000
Operating Expenditures	45,749	73,153	40,000	44,500
Capital Outlay	0	0	0	0
Grants and Aids	5000	0	196,057	263,154
Non-Operating Expenditures	283661	277,327	589,018	725,297
Totals	353,920	366,139	840,075	1,037,951
<u>Special Expense-Mutual Aid</u>				
Personal Services	17,345	0	0	0
Operating Expenditures	718,833	0	0	0
Capital Outlay	2,853	0	0	0
Grants and Aids	0	0	0	0
Non-Operating Expenditures	0	0	0	0
Totals	739,031	0	0	0
Grand Total	1,092,951	366,139	840,075	1,037,951

FUNDING SOURCES	FY 06 Actual	FY 07 Actual	FY 08 Approved	FY 09 Approved
General Fund	353,920	366,139	840,075	1,037,951
Special Revenue	739,031	0	0	0
Grand Total	1,092,951	366,139	840,075	1,037,951



SECTION 5 CAPITAL IMPROVEMENT PROGRAM

CAPITAL IMPROVEMENT PROGRAM OVERVIEW

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

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

FY 2009 - 2013 APPROVED CAPITAL IMPROVEMENT PROGRAM

CITY FACILITIES

PROJECT	08/09	09/10	FUNDING SOURCE	10/11	11/12	12/13	TOTAL
Public Services Operations Center & Warehouse	0	250,000	Loan/Utility Revenue/General Fund	400,000	400,000	0	1,050,000
Fiber Optic Loop	0	50,000	Utility Revenue	50,000	0	0	100,000
SUBTOTAL	0	300,000		450,000	400,000	0	1,150,000

ELECTRIC

PROJECT	08/09	09/10	FUNDING SOURCE	10/11	11/12	12/13	TOTAL
SUBSTATION IMPROVEMENT PROJECTS							
New Electric Substation	0	0	Electric Utility Revenue/Loan	150,000	1,000,000	1,000,000	2,150,000
Electric substation transformer-20 MVA			Electric Utility Revenue/Loan			1,000,000	1,000,000
New Circuit Breaker 1134 & Associated Controls	40,000	0	Electric Utility Revenue	0	0	0	40,000
SUBSTATION REMOVAL & REPLACEMENT PROJECTS							
Replace substation Transformer Tap Changer	40,000	0	Electric Utility Revenue	0	0	0	40,000
OVERHEAD DISTRIBUTION IMPROVEMENT PROJECTS							
336 Feeder/Lighting to I-75	250,000	0	Electric Utility Revenue	0	0	0	250,000
Alachua Highlands backfeed (2600lf)	0	0	Electric Utility Revenue	0	0	82,000	82,000
Turkey Creek main feeder to remove GRU primary service	0	0	Electric Utility Revenue	0	0	0	0
Burnetts Lake OH Feeder	0	0	Electric Utility Revenue	0	80,000	0	80,000
New 795 Feeder-CR 2054 from NW 142 Terrace to I-75	0	0	Electric Utility Revenue	0	0	0	0
Feeder Regulator/Capacitor Enhancements	0	65,000	Electric Utility Revenue	65,000	65,000	0	195,000
UNDERGROUND DISTRIBUTION IMPROVEMENT PROJECTS							
1,000 MCM Feeder-CR 2054 from I-75 NW 168 Ave	0	0	Electric Utility Revenue	0	0	0	0
Switchgear installation/radial feed elimination	36,000	36,000	Electric Utility Revenue	36,000	36,000	36,000	180,000
Alachua Training Center/SFCC UG Electric System	0	0	Electric Utility Revenue	0	0	0	0
Progress Corp Park UG Feeder Enhancements	300,000	0	Developer	0	0	0	300,000
OVERHEAD DISTRIBUTION REMOVAL & REPLACEMENT PROJECTS							
US 441 Corridor Electric Feeder R & R	0	150,000	Electric Utility Revenue	150,000	0	0	300,000
Major Circuit R & R (3.5% annually)	10,000	10,000	Electric Utility Revenue	10,000	10,000	10,000	50,000
Minor Circuit R & R (3.5% annually)	10,000	10,000	Electric Utility Revenue	10,000	10,000	10,000	50,000
SR 235 Corridor Electric Feeder R & R	0	0	Electric Utility Revenue	0	75,000	75,000	150,000
UNDERGROUND DISTRIBUTION REMOVAL & REPLACEMENT PROJECTS							
Turkey Creek	37,500	37,500	Electric Utility Revenue	37,500	37,500	37,500	187,500
Other UG subdivisions (Woodland Oaks, Bahia Country, etc.)	37,500	37,500	Electric Utility Revenue	37,500	37,500	37,500	187,500
OVERSIZING ASSOCIATED WITH NEW DEVELOPMENT							
Electric facility oversizing associated w/ new development	0	0	Electric Utility Revenue	0	0	0	0
STREET LIGHT INSTALLATION PROJECTS							
Neighborhood street lighting	8,000	8,000	Electric Utility Revenue	8,000	8,000	8,000	40,000
Lighting: SR 235 from US 441 north to CR 241 (Mebane)	0	0	Electric Utility Revenue	0	0	0	0
Lighting: SR 235 from US 441 south to CR 241 (BP)	0	35,000	Electric Utility Revenue	0	0	0	35,000
Lighting: US 441 from SR 235 east to Hunter Marine	0	0	Electric Utility Revenue/FDOT	75,000	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
MISCELLANEOUS PROJECTS							
System Fusing upgrade	5,000	5,000	Electric Utility Revenue	5,000	5,000	5,000	25,000
System transformer upgrade	25,000	25,000	Electric Utility Revenue	10,000	10,000	10,000	80,000
Electric meter change out program (250 annually)	8,000	8,000	Electric Utility Revenue	8,000	8,000	8,000	40,000
Outage Management software w/IVR system	0	55,000	Electric Utility Revenue	27,500	0	0	82,500
AMR system implementation	0	75,000	Electric Utility Revenue	75,000	75,000	75,000	300,000
Equipment Storage Facility	0	0	Electric Utility Revenue	0	0	0	0
SUBTOTAL	807,000	557,000		704,500	1,532,000	2,394,000	5,994,500

WATER

PROJECT	08/09	09/10	FUNDING SOURCE	10/11	11/12	12/13	TOTAL
WTF IMPROVEMENT PROJECTS							
Ground Storage Tank Well Construction	150,000	300,000	Water Utility Revenue	0	0	0	450,000
WTP auxiliary generator & automatic switchgear	0	0	Water Utility Revenue	0	0	0	0
Western wellfield/water plant development	0	0	Water Utility Revenue/grant/development	75,000	1,250,000	1,250,000	2,575,000
Facility security improvements (WTP, GST, elevated tanks)	10,000	5,000	Water Utility Revenue	5,000	5,000	5,000	30,000
Well water level monitoring system	10,000	0	Water Utility Revenue	0	0	0	10,000
GST Fire Suppression System Control R & R	22,500	0	Water Utility Revenue	0	0	0	22,500
MG Ground Storage Reservoir & HS Pumping Station @ WTP	0	0	Water Utility Revenue	0	0	0	0
WTP office expansion (office space, bathrooms, generator enclosure)	80,000	0	Water Utility Revenue	0	0	0	80,000
WTF REMOVAL & REPLACEMENT PROJECTS							
Well #1 motor control center R & R	0	0	Water Utility Revenue	0	0	0	0
Ground storage tank equipment storage facility	0	12,000	Water Utility Revenue	0	0	0	12,000
Flouride Feed system R & R	0	0	Water Utility Revenue	0	0	0	0
Chlorine system feed system R & R	0	0	Water Utility Revenue	0	0	0	0
Well Pump repair	0	0	Water Utility Revenue	0	0	0	0
Turkey Creek WTP Restoration	75,000	40,000	Water Utility Revenue	0	0	0	115,000
WATER DISTRIBUTION SYSTEM IMPROVEMENT PROJECTS							
16" US 441 Corridor transmission main	0	97,500	Water Utility Revenue/grant/development	97,500	97,500	97,500	390,000
Oaks at Hague water system	0	0	Assessment/grant	0	0	500,000	500,000
Hague Industrial center water system	0	0	Assessment/grant	0	0	0	0
12" CR 2054 (from I-75 to CR 235A) Water Main (2,500 lf annually)	0	125,000	Development Consortium/Water	125,000	0	0	250,000
Staghorn Water system	0	0	Assessment/grant	0	0	150,000	150,000
Clover Ranch Estates Pressure Enhancements	0	0	Water/Development	0	0	0	0
Pilot Forest 8" Water Main Looping	0	0	Water Utility Revenue	0	0	0	0
Alachua Training Center/SFCC Water Dist System Infrastructure	0	0	Water	0	0	0	0
WATER DISTRIBUTION SYSTEM REMOVAL & REPLACEMENT PROJECTS							
NW 150 Ave water main R & R -SR 235 to NW 142nd ST	0	0	Water Utility Revenue/DRA	0	0	0	0
Downtown water main upgrade (increase diameter, loop system)	10,000	10,000	Water Utility Revenue	10,000	10,000	10,000	50,000
Fire Hydrant R & R	8,000	8,250	Water Utility Revenue	8,500	8,750	9,000	42,500
OVERSIZING ASSOCIATED WITH NEW DEVELOPMENT							
Water facility oversizing associated w/new development	0	0		0	0	0	0
MISCELLANEOUS PROJECTS							
Electronic mapping/GIS	0	0	Water Utility Revenue	0	0	0	0
SCADA system improvements	10,000	0	Water Utility Revenue	0	0	0	10,000
Pressure monitoring stations	15,000	4,000	Water Utility Revenue	4,000	0	0	23,000
Water meter changeout program (250 meters annually)	7,500	7,500	Water Utility Revenue	7,500	7,500	7,500	37,500
SUBTOTAL	398,000	609,250		332,500	1,378,750	2,029,000	4,747,500

WASTEWATER

PROJECT	08/09	09/10	FUNDING SOURCE	10/11	11/12	12/13	TOTAL
WWTP IMPROVEMENT PROJECTS							
WWTP Upgrade/Expansion	10,000,000	10,000,000	FDEP WW Grant/SRF Loan/WW Rev	0	0	0	20,000,000
Equipment Storage Facility Expansion	0	0	Wastewater Revenue	0	0	0	0
WWTP REMOVAL & REPLACEMENT PROJECTS							
Maintenance shop improvements	0	0	Wastewater Revenue	0	0	0	0
Chlorine system R & R	0	0	Wastewater Revenue	0	0	0	0
Turkey Creek WWTP basin covers	0	0	Wastewater Revenue	0	0	0	0
WWTP Perimeter Fencing @ Sprayfield (2,000 lf) for security	0	0	Wastewater Revenue	0	0	0	0
Sprayfield sprayhead R & R (10 annually)	10,000	10,000	Wastewater Revenue	10,000	10,000	10,000	50,000
LIFT STATION IMPROVEMENT PROJECTS							
I-75/US 441 Activity center Master LS (KFC)	200,000	0	Developer Consortium	0	0	0	200,000
Alachua Professional Park Activity Center LS	150,000	0	Developer	0	0	0	150,000
Brooke Point Activity Center LS	0	175,000	Developer	0	0	0	175,000
US 441 / NW 43rd street Activity Center LS	0	0	Developer Consortium	0	0	175,000	175,000
Master LS Auxillary Generator Installation (3 per year)	30,000	85,000	Wastewater Revenue	85,000	85,000	85,000	370,000
LIFT STATION REMOVAL & REPLACEMENT PROJECTS							
Lift station #1 upgrade	0	325,000	Wastewater Revenue/Developer	0	0	0	325,000
East US 441/Turkey Creek Activity Ctr Lift station #12 upgrade	0	0	CDBG Grant	0	0	0	0
Lift Station pump replacement	15,000	15,000	Wastewater Revenue	15,000	15,000	15,000	75,000
Lift station control panel replacement (1 CP per year)	15,000	15,000	Wastewater Revenue	15,000	15,000	15,000	75,000
Lift station Scada System conversion (5 units per year, then 1)	5,000	5,000	Wastewater Revenue	5,000	5,000	5,000	25,000
Lift station site improvements (fencing,drives,lighting,water) (LS #15, #21)	5,000	5,000	Wastewater Revenue	5,000	5,000	5,000	25,000
LS#3 Upgrade (liner, pumps, control panel)	0	75,000	Wastewater Revenue	0	0	0	75,000
WW COLLECTION SYSTEM IMPROVEMENTS PROJECTS							
Gravity ext from Copeland Park to eliminate LS #5	0	0	Wastewater Revenue	0	0	0	0
I-75/US 441 Activity center force main (4000 lf 8"PVC) (KFC)	160,000	0	Developer Consortium	0	0	0	160,000
Oaks at Hague wastewater system	0	0	Assessment/Grant	0	0	425,000	425,000
West Alachua Force Main (17,500 lf 12" PVC)	875,000	0	Development Consortium	0	0	0	875,000
East US 441/Turkey Creek Force Main (7,500 lf 8" PVC)	230,000	0	CDBG Grant/Development Consortium	0	0	0	230,000
US 441 10" Force Main Modifications (2 sections-LS 19, LS 20)	0	0	Wastewater Revenue	0	0	0	0
Autumn Leaves/Bears Den Gravity Extension to eliminate LS# 11	175,000	0	Wasterwater Rev (50%)/development	0	0	0	175,000
Alachua Training Center/SFCC Wastewater System Infrastructure	0	0	Wastewater Revenue	0	0	0	0
WW COLLECTION SYSTEM REPLACEMENT & REMOVAL PROJECTS							
Dollar General Force Main R & R (16,000 lf 8" & 12" PVC)	0	0	Development Consortium	0	0	0	0
ARV R & R project	5,000	5,000	Wastewater Revenue	5,000	5,000	5,000	25,000
NW 150 Ave wastewater main R&R -SR 235 to S Main Street	0	0	Wastewater Revenue/CRA	0	0	0	0
RECLAIMED WATER MAIN IMPROVEMENT PROJECTS							
RCW to Progress Park Baseball Complex	0	0	Wastewater Revenue	0	0	0	0
RCW to Recreation Center Complex	0	0	Wastewater Revenue	0	0	0	0
RCW to US 441 Corridor (Progress Park to I-75)	0	0	Wastewater Revenue	0	0	0	0
RCW-2 MG Prestressed Storage Reservoir & HS Pumping Station	2,200,000	0	SRWMD(75%)/FDEP SRF Loan(25%)	0	0	0	2,200,000
RCW System Enhancements	0	1,000,000	SRWMD(75%)/FDEP SRF Loan(25%)	1,000,000	1,000,000	1,000,000	4,000,000
OVERSIZING ASSOCIATED WITH NEW DEVELOPMENT							
WW Facility Oversizing Associated w/new development	0	0	Wastewater Revenue	0	0	0	0
MISCELLANEOUS PROJECTS							
TC Culvert Crossing Replacement to Lift Station 14	0	0	Wastewater Revenue	0	0	0	0
Wastewater facility oversizing associated w/new development	0	0	Wastewater Revenue	0	0	0	0
Water and Sewer Connections for Walmart Distribution Center	0	0	CDBG Grant	0	0	0	0
Water and Sewer Connections for 441 Corridor	0	0	CDBG ED Grant	0	0	0	0
Electronic mapping / inventory / GIS	0	0	Wastewater Revenue	0	0	0	0
SUBTOTAL	14,075,000	11,715,000		1,140,000	1,140,000	1,740,000	29,810,000

ROADS & STREETS

PROJECT	08/09	09/10	FUNDING SOURCE	10/11	11/12	12/13	TOTAL
STREET & ROAD IMPROVEMENT PROJECTS							
Traffic Calming Devices	0	6,000	General Fund/Assessments	6,000	6,000	6,000	24,000
Alachua Training Center/SFCC Roadway Infrastructure	0	95,000	General Fund	0	0	0	95,000
STREET & ROAD R & R PROJECTS							
Resurfacing City streets	0	0	General Fund	100,000	100,000	100,000	300,000
Chip-seal unpaved City streets	30,000	30,000	General Fund/Special Assessment	30,000	30,000	30,000	150,000
SIDEWALK / BICYCLE PATH IMPROVEMENT PROJECTS							
Neighborhood sidewalks construction	10,000	25,000	General Fund	25,000	25,000	25,000	110,000
Bicycle Path Construction	0	0	General Fund	0	0	0	0
DRAINAGE SYSTEM IMPROVEMENT PROJECTS							
Lincoln Gardens (Alltel NW 158th Ave) drainage improvements	379,862	0	FEMA HMGF	0	0	0	379,862
Wastewater Treatment Plant Roadway NW 126th Terrace	89,565	26,250	FEMA HMGF	0	0	0	115,815
Alachua Training Center/SFCC Drainage Infrastructure	0	0	General Fund	0	0	0	0
Rock Meadow Farms Subdivision Flooding	0	126,100	FEMA HMGF	0	0	0	126,100
Ditching / drainage improvements	0	15,000	SW Utility/SRWMD	15,000	15,000	15,000	60,000
DRAINAGE SYSTEM RENEWAL & REPLACEMENT PROJECTS							
Drainage basin R & R	0	25,000	SW Utility	25,000	25,000	25,000	100,000
MISCELLANEOUS PROJECTS							
Road Facility Master Plan	0	0	General Fund	0	0	0	0
Stormwater Master Plan	0	0	SRWMD Grant	0	0	0	0
Electronic Mapping / GIS stormwater facilities	0	0	SWWMD Grant	0	0	0	0
FEMA Flood Map Update	0	0	SRWMD Grant	0	0	0	0
Tree Management Plan	0	0	Grant/General Fund/Utilities	0	0	0	0
SUBTOTAL	509,427	348,350		201,000	201,000	201,000	1,460,777

MOSQUITO CONTROL

PROJECT	08/09	09/10	FUNDING SOURCE	10/11	11/12	12/13	TOTAL
Mosquito Control Operations and Maintenance Building	0	20,000	Mosquito Utility Revenue	20,000	20,000	80,000	140,000
SUBTOTAL	0	20,000		20,000	20,000	80,000	140,000

GAS UTILITY

PROJECT	08/09	09/10	FUNDING SOURCE	10/11	11/12	12/13	TOTAL
Gas System Acquisition	0	2,000,000	Loan	0	0	0	2,000,000
SUBTOTAL	0	2,000,000		0	0	0	2,000,000

PARKS & RECREATION

PROJECT	08/09	09/10	FUNDING SOURCE	10/11	11/12	12/13	TOTAL
SAN FELASCO CONSERVATION CORRIDOR PROJECTS							
SFCC/FCT Project-Ballfield Improvements	0	0	Grants/General Fund/Sales Tax	0	0	0	0
SFCC/FCT Project-Playground equipment	40,000	0	Grants/General Fund/Sales Tax	0	0	0	40,000
SFCC/FCT Project-Picnic Pavilion	20,000	0	Grants/General Fund/Sales Tax	0	0	0	20,000
SFCC/FCT Project-Multi-use trail (mulched nature trail only; 10' wide)	75,000	0	Grants/General Fund/Sales Tax	0	0	0	75,000
SFCC/FCT Project-Concessions & restrooms	130,000	0	Grants/General Fund/Sales Tax	0	0	0	130,000
SFCC/FCT Project-Trash cans (10), benches (10), bike racks (4)	13,000	0	Grants/General Fund/Sales Tax	0	0	0	13,000
SFCC/FCT Project-Ballfield Parking (minimum 50 spaces)	50,000	0	Grants/General Fund/Sales Tax	0	0	0	50,000
SFCC/FCT Project-Signage	25,000	0	Grants/General Fund/Sales Tax	0	0	0	25,000
SFCC/FCT Project-Upland Restoration	50,000	0	Grants/General Fund/Sales Tax	0	0	0	50,000
SFCC/FCT Project-Wetland Restoration	100,000	0	Grants/General Fund/Sales Tax	0	0	0	100,000
SFCC/FCT Project- Invasive Exotic Plant Removal	20,000	0	Grants/General Fund/Sales Tax	0	0	0	20,000
RECREATION CENTER PROJECTS							
Recreation Center-Gymnasium Floor Replacement	0	50,000	General Fund/Donations	0	0	0	50,000
Recreation Center-Gymnasium Ceiling Renovations	80,000	0	Grants/General Fund/Sales Tax	0	0	0	80,000
Recreation Center-Phase II-Spray Pool	0	150,000	Grants/General Fund/Sales Tax	0	0	0	150,000
Recreation Center-Replace Gymnasium Lights	0	5,000	General Fund/Donations	0	0	0	5,000
Recreation Center-Walkable Trails	60,000	0	Grants/General Fund/Sales Tax	0	0	0	60,000
Recreation Center-Bleacher Renovation	0	6,000	General Fund/Donations	0	0	0	6,000
Recreation Center-Equipment Storage Facility	0	60,000	General Fund/Donations	0	0	0	60,000
Recreation Center-Parking Lot Renovation	0	100,000	General Fund/Donations	0	0	0	100,000
Recreation Center-Gymnasium Vent Renovation	0	8,000	General Fund/Donations	0	0	0	8,000
Recreation Center-Resurface Outside Courts	0	13,000	General Fund/Donations	0	0	0	13,000
SWICK PROPERTY PROJECTS							
Swick Property-Covered Benches	0	25,000	Grants/General Fund/Sales Tax	0	0	0	25,000
Swick Property-Horseshoe Court	0	10,000	Grants/General Fund/Sales Tax	0	0	0	10,000
Swick Property-Gazebo	0	10,000	Grants/General Fund/Sales Tax	0	0	0	10,000
Swick Property-House Renovations (a/c, plumbing, etc.)	0	500,000	Grants/General Fund/Sales Tax	0	0	0	500,000
Swick Property-Picnic Tables	0	2,000	Grants/General Fund/Sales Tax	0	0	0	2,000
RECREATION CENTER ANNEX							
Land Purchase off CR 2054	0	1,500,000	Grants/General Fund/Sales Tax	0	0	0	1,500,000
Skywalk over CR 2054	0	1,100,000	Grants/General Fund/Sales Tax	0	0	0	1,100,000
Multi-purpose building	0	1,200,000	Grants/General Fund/Sales Tax	0	0	0	1,200,000
4 Soccer fields/4 softball fields/concession stands	0	525,000	Grants/General Fund/Sales Tax	0	0	0	525,000
8 big soccer net goals on wheels	0	12,000	Grants/General Fund/Sales Tax	0	0	0	12,000
Chain link fence, back stop and benches	0	60,000	Grants/General Fund/Sales Tax	0	0	0	60,000
Ornamental fence around property	0	100,000	Grants/General Fund/Sales Tax	0	0	0	100,000
Parking lot	0	500,000	Grants/General Fund/Sales Tax	0	0	0	500,000
6 Tennis Courts	0	200,000	Grants/General Fund/Sales Tax	0	0	0	200,000
CLEATHER HATHCOCK COMMUNITY CTR							
Phase II addition	340,000	0	Grants/General Fund/Sales Tax	0	0	0	340,000
MISCELLANEOUS PROJECTS							
Kingsland Pocket Park	0	25,000	Grants/Donations	0	0	0	25,000
Downtown UG drainage, lights and upgrade basketball & tennis courts, and	0	200,000	Grants/General Fund/Sales Tax	0	0	0	200,000
Light timers for Welch, Maude, Downtown, and Criswell parks	20,000	0	Grants/General Fund/Sales Tax	0	0	0	20,000
Land purchase next to St. Matthew's and maude Lewis Park	0	49,900	Grants/General Fund/Sales Tax	0	0	0	49,900
Playground, benches, and picnic tables for Community Ctr	0	30,000	General Fund/Donations	0	0	0	30,000
SUBTOTAL	1,023,000	6,440,900		0	0	0	7,463,900

DOWNTOWN REDEVELOPMENT DISTRICT

PROJECT	08/09	09/10	FUNDING SOURCE	10/11	11/12	12/13	TOTAL
STREET & ROAD IMPROVEMENT PROJECTS							
NW 150 Ave Resuracing,C&G,Sidewalks-SR235 to NW 142 Terrace	671,573	918,427	Tax Increment Revenue (TIR)	0	0	0	1,590,000
STREET & ROAD R & R PROJECTS							
Resurfacing City Streets-CRA area	100,000	100,000	Tax Increment Revenue (TIR)	100,000	100,000	0	400,000
NW 142 Terr Reconstruction-NW 150 Ave to CR 2054, S/Ws, Drainage	0	85,000	Tax Increment Revenue (TIR)	600,000	600,000	0	1,285,000
SIDEWALK/BICYCLE PATH IMPROVEMENT PROJECTS							
Sidewalk construction off Main Street-CRA area	34,000	36,000	Tax Increment Revenue	38,000	40,000	0	148,000
DRAINAGE SYSTEM IMPROVEMENT PROJECTS							
Main St Parking Area Drainage Improvements-Mulberry Landing	220,450	0	TIR/FEMA HMG	0	0	0	220,450
Megahee Stormwater Drainage Improvements	0	50,000	TIR/Developer Consortium/SRWMD	0	0	0	50,000
DRAINAGE SYSTEM RENEWAL & REPLACEMENT PROJECTS							
Building Dept/Skinner Field Drainage Basin Improvements	79,671	0	Tax Increment Revenue (TIR)	0	0	0	79,671
NW 142 Terr Drainage basin Improvements	96,800	0	Tax Increment Revenue (TIR)	0	0	0	96,800
MISCELLANEOUS PROJECTS							
Streetlighting in CRA	5,000	5,000	Tax Increment Revenue (TIR)	5,000	5,000	0	20,000
Underground electric in CRA	50,000	50,000	Tax Increment Revenue (TIR)	50,000	50,000	0	200,000
Main St Theatre Park Purchase	59,000	0	Tax Increment Revenue (TIR)	0	0	0	59,000
NW 150 Ave water main R & R-SR 235 to NW 142	35,000	0	Tax Increment Revenue (TIR)	0	0	0	35,000
NW 150 Ave wastewater main R & R-SR 235 to NW 142	24,500	0	Tax Increment Revenue (TIR)	0	0	0	24,500
Gateway Signs	4,500	0	Tax Increment Revenue (TIR)	0	0	0	4,500
SUBTOTAL	1,380,494	1,244,427		793,000	795,000	0	4,212,921
TOTAL:	18,192,921	23,234,927		3,641,000	5,466,750	6,444,000	56,979,598



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 2007, the City had total outstanding long-term debt of \$20.0 million. The City's debt represents bonds or notes secured by specific revenue sources. The City's outstanding debt decreased by \$2.5 million during the fiscal year 2007. This decrease was due to scheduled principal and interest payments.

Listed below is a summary of the City's Long Term Debt at September 30, 2007:

Description	Interest Rate	Principal Balance	Final Maturity
1993 Utility Acquisition Bonds	7.00%	885,000	2019
2003 Utility Refunding	2.0%-4.55%	8,500,000	2020
2002A Utility Refunding Bonds	6.35%	360,000	2008
1979 Utility Revenue Bonds	5.00%	437,000	2019
1998 State Revolving Fund Loan	2.70%	200,120	2021
2000 Tax Increment Road Improvement Note	6.50%	140,043	2010
2001A Section 108 Loan	3.66%-6.67%	1,865,000	2021
2004 Caterpillar Loan	3.17%	6,459	2007
2007 Backhoe Capital Lease	5.75%	40,115	2009
2007 Dump Truck Capital Lease	4.57%	83,287	2009
2006 Capital Improvement and Refunding Revenue Bonds	3.25%-4.5%	<u>8,010,000</u>	2035
	TOTAL	\$20,527,024	

Current Debt Obligations

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

The note is secured by the tax increment revenues of the Community Redevelopment District. Principal and interest are payable annually on the first day of February for ten years. Interest accrues at a fixed rate of 6.50% until February 2, 2006, at which time it is set to the five-year U.S. Treasury index at that date. The City may prepay the note in whole or in part, at any time, without penalty.

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

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

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

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

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

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

Utilities Refunding Revenue Note, Series 2002A – On April 2, 2002, the City issued the \$2,235,000 Utilities Refunding Note, Taxable Series 2002A with an interest rate of 6.35% to refund \$2,220,000 of outstanding Utility Revenue Refunding Bonds, Series 1986 with an average interest rate of 7%.

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

2004 Caterpillar Loan – City of Alachua entered into an agreement (an installment Sale Contract) on July 29, 2004 with Ring Power Corporation of Jacksonville, Florida, in the purchase of a Caterpillar backhoe loader. Total payment price including finance charges and official fees was \$50,925. Annual interest rate was 3.17%. This loan will have been paid in its entirety by December of 2007.

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

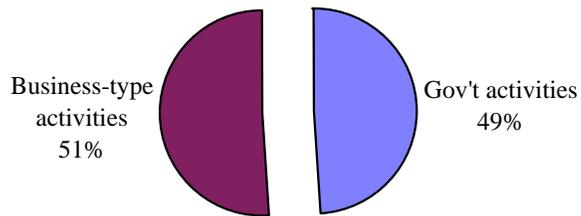
2007 John Deere Loan – City of Alachua entered into an agreement (an installment Sale Contract) with the John Deere Corporation of Johnston, Iowa, in the purchase of a John Deere backhoe loader. Total payment price including finance charges and official fees was \$61,552. Annual interest rate was 5.75%. This loan will have been paid in its entirety by October of 2008.

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

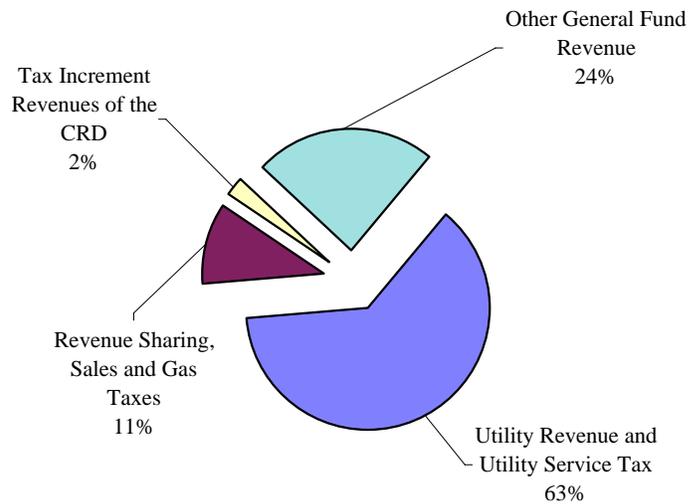
DEBT SERVICE

TOTAL LONG TERM DEBT BY ACTIVITY AS OF FYE 2007:

Governmental activities	\$10,021,502
Business-type activities:	
Electric/Water/Wastewater	<u>10,505,522</u>
Total	<u><u>\$20,527,024</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 \$25,000 homestead exemption 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 2008/2009
ADOPTED BUDGET**



1905-2005
Celebrating a Century

***CITY OF ALACHUA
15100 NW 142ND TERRACE
ALACHUA, FLORIDA 32616
WWW.CITYOFALACHUA.COM***