

FISCAL YEAR 2020-2021

FINAL BUDGET

CITY OF ALACHUA

PREPARED BY:

THE CITY OF ALACHUA FINANCE AND ADMINISTRATIVE SERVICES DEPARTMENT

FINANCE AND ADMINISTRATIVE SERVICES STAFF

| | |
|------------------------|-----------------------------------|
| Robert A. Bonetti | Director |
| Ashley M. McGraw CPA | Accounting Manager |
| Stephanie L. Herlong | Utility Billing Manager |
| Gardhy M. Saint-Vil | IT Manager |
| Benjamin T. Love | Facilities Maintenance Manager |
| Donna G. Smith | Purchasing Specialist |
| Allen A. Jones | Meter Reader Supervisor |
| Regina A. Reed | Senior Accountant |
| Tyler S. Williams | Accountant |
| Tami L. Adkins | Accounts Payable Specialist |
| Meghan J. Jeffcoat | Customer Service Representative |
| Brenda J. Phillips | Customer Service Representative |
| Tara Z. Clarke | Customer Service Representative |
| Cora H. Shaughnessy | Customer Service Representative |
| Theresa D. Sanchez | Receptionist |
| Jason L. Baker | IT Technical Assistant |
| Anthony D. Nathan II | IT Technical Assistant |
| Frederick A. Lewis | Facilities Maintenance Supervisor |
| Naron A. Curtis | Facilities Maintenance Worker |
| Ronald C. Jenkins, Jr. | Facilities Maintenance Worker |
| Alexander D. Watson | Facilities Maintenance Mechanic |
| Teresa E. Mills | Facilities Custodial Worker |
| Oscar La Rocca | Facilities Custodial Worker |
| Connie L. Sandusky | Facilities Custodial Worker |
| Leroy M. Williams | Meter Reader |
| James E. Porter | Meter Reader |
| Torry L. Davis | Meter Reader |

CREDITS

City of Alachua Commission
Adam Boukari, City Manager
Marian B. Rush, Esq., City Attorney
Elliot O. Harris, Recreation and Culture Director
Alan S. Henderson, Deputy City Clerk
Chad D. Scott, Chief of Police
Rodolfo Valladares, Public Services Director
Grafton B. Wilson, Compliance and Risk Management Director
Kathy Winburn, Planning and Community Development Director

A very special "thank you" to all City employees for their assistance with the budget process

CITY OF ALACHUA GOVERNMENT

GENERAL INFORMATION

The City of Alachua is geographically located in North Central Florida. The City's boundaries encompass 36.5 square miles. The most current estimate of the City's population is 10,298.

FIVE-MEMBER COMMISSION

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

ROLE OF THE CITY MANAGER

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

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

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

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

INTRODUCTION

This document represents the City of Alachua's final financial budget for FY 2020-2021. The document is divided into five sections:

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

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

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

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

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

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

Individuals interested in reviewing any materials or documents comprising the FY 2020-2021 Final Budget, at any level of detail, are encouraged to contact the Finance and Administrative Services Department.

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

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

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SECTION 1 BUDGET MESSAGE



City of Alachua

MAYOR GIB COERPER

Vice Mayor Robert Wilford
Commissioner Shirley Green Brown
Commissioner Gary Hardacre
Commissioner Dayna Miller

OFFICE OF THE CITY MANAGER

ADAM BOUKARI

September 14, 2020

RE: CITY MANAGER'S FISCAL YEAR 2020-2021 BUDGET MESSAGE

Honorable Mayor and Members of the City Commission:

The Fiscal Year 2020-2021 Budget continues the City's focus on premium service delivery and commitment to quality of life. Nonetheless, the COVID-19 pandemic has impacted municipal operations and will continue to do so during the FY 2021 fiscal year. Throughout the budget development process, all operations were evaluated for budgetary needs and constraints as it relates to impacts of the pandemic.

As governments across the nation are experiencing, the City of Alachua has seen a decline in revenues, particularly related to taxes driven by sales and tourism for the state of Florida. While the reopening of economies has stopped the decline in these revenues and resulted in recoveries, the FY 2021 Budget has been developed with conservative estimates in these related revenue streams. In some cases, the FY 2021 Budget includes a decrease in revenues from the prior fiscal year, to account for the impacts of the pandemic in addition to national and state economic uncertainty for the year ahead.

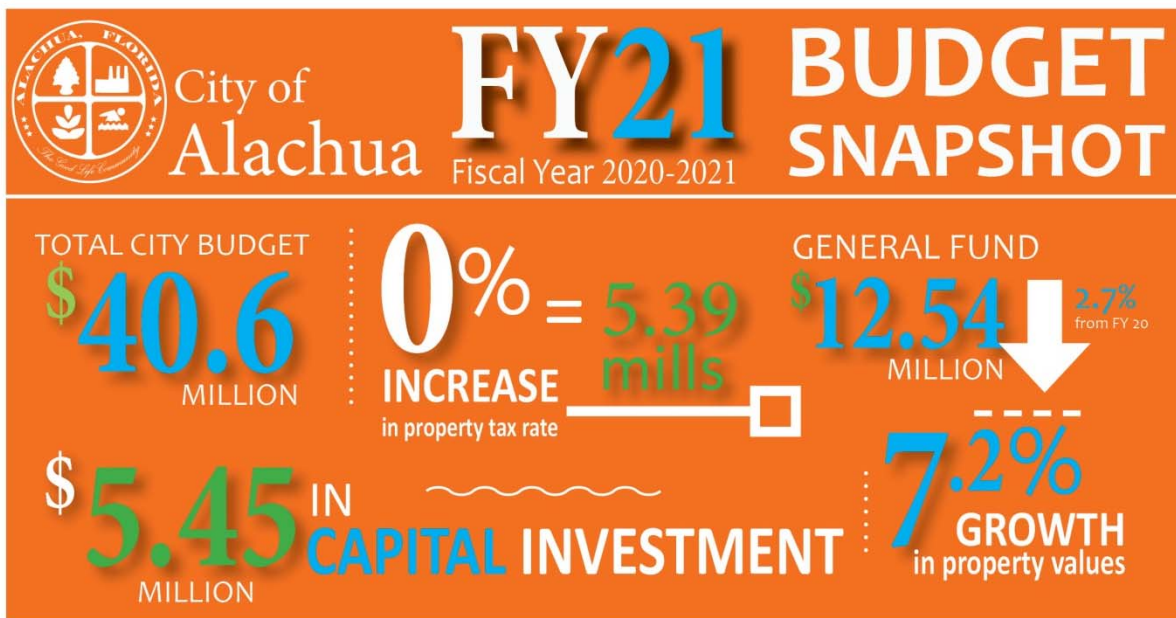
Even in the face of a global pandemic, the citizens of Alachua expect, and deserve, the best in service delivery and a strong quality of life. The FY 2021 Budget, above all else, ensures the City delivers on this commitment. City operations continue to be funded to achieve this requisite, while enhancements to improve service delivery and quality of life are also included in the budget. While the COVID-19 pandemic has augmented City operations in many ways, the City has been able to absorb these modifications within historic funding levels. Additionally, the zero-based budgeting approach justifies all expenses to ensure efficient and responsible use of public funds.

The COVID-19 pandemic has presented a challenge like no other to the City. There is no road map to follow due to the unprecedented nature of this charge. However, the work of the committed public servants of the City has produced a comprehensive response that has navigated this challenge in a manner that we can all be proud. The FY 2021 Budget is the result of the same commitment by City staff – in the face of a global pandemic – to provide the best in services and quality of life to the public. The Budget not only protects the City against economic uncertainties beyond our control, it in fact strengthens the City's financial position to continue to deliver the Good Life Community.

I am pleased to submit the balanced Fiscal Year 2020-2021 Tentative Budget for the City of Alachua. As proposed, the Tentative Budget totals \$40,644,612, which represents a 22.87% decrease from the prior fiscal year of \$52,694,433 (amended). The decrease from the prior year is due, in large part, to the construction completion of grant-funded capital projects. The General Fund Tentative Budget is \$12,542,354, a decrease of 2.71% from the prior fiscal year amount of \$12,891,285 (amended). The decrease is, in most part, attributable to a reduction in capital outlay expenditures. Ad valorem taxes, which make up 37.4% of the General Fund, are projected to generate \$4.7 million. The City’s overall ad valorem revenues increased 7.22%.

Budget Snapshot

The City of Alachua budget development process is an inclusive and transparent process. All staff members of the City are able to contribute as well as the public through several public workshops conducted specifically for budget matters. The City Commission’s vision for the community is outlined in the Strategic Plan, which provides initiatives that will carry out the goals of the community. The FY 2021 Budget has been compiled to consider input and direction from all of these stakeholders and aspects.



The economic environment of the City continues to be strong, despite the impacts of the COVID-19 pandemic. There does, however, continue to be uncertainty regarding the national and state economies due to impacts of the pandemic. The City continues to experience strong development interest with a variety of sectors contributing, including residential, commercial and industrial uses. The completion of extensive water and wastewater infrastructure improvements in FY 2020 will continue to strengthen the City’s development potential in the coming years. Additionally, improvements to the City’s Land Development Regulations to promote an efficient review process, protect the character and nature of the community, while encouraging smart growth, make the City even more attractive to economic development activities. Furthermore, the implementation of economic development incentives in FY 2020 will aide in business

expansion and attraction efforts. In short, the City is prime for residential and business growth opportunities.

The Tentative Budget for FY 2021 is balanced at 5.3900 mills. Once again, this millage rate remains unchanged from the prior three fiscal years. As the City has to factor inflation and the increased costs associated with service delivery, maintaining a level millage rate is evidence of the easing of the tax burden that economic growth creates.

With a full service utilities operation, the City is responsible for ensuring all utilities are self-sustaining. The revenues of each utility must support the expenditures of each utility. The primary revenues for utilities are charges for services. Once again, the Tentative Budget for FY 2021 provides for no increase in electric rates. The water and wastewater budgets have been developed with a 3% rate increase to meet rising costs.

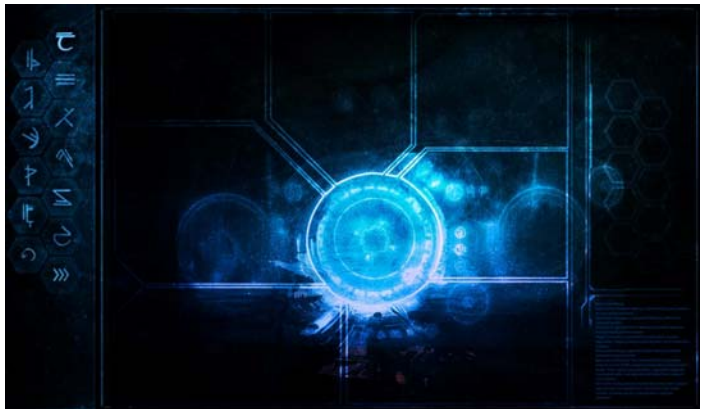
The Tentative Budget focuses on three (3) major areas:

- Building on Technology
- Environmental Stewardship and Infrastructure Investment
- Talent Investment

Within the Tentative Budget, both operating and capital allocations ensures these major areas are supported and funded appropriately.

Building on Technology

The advances in technology continue to provide encouraging opportunities for the City to deliver services for residents and businesses in virtual and more efficient means. The COVID-19 pandemic brought the needs of technology to the forefront of the world as businesses, schools and governments migrated to remote work options. The challenge this presented for the City was providing high quality service delivery with limitations on in-person contacts.



Due to strategic measures taken by the City over the years, residents and businesses were able to receive the same level of services they expect, albeit in a virtual fashion. In fact, even as more and more activities have returned to in-person delivery, residents and businesses continue to prefer the virtual access.

The City continues to move toward service delivery in a virtual environment to promote efficiencies and meet residents and businesses where they are. The FY 2021 Budget strengthens this commitment.

Key Budget Allocations:

- Network Solutions - \$150,000
Funding for a variety of network related improvements, hardware, software that will support increased reliance on technology.
- Police Radio Console and Playback System - \$130,000
Funding for the replacement of the dispatch radio consoles and playback system, which is necessary to maintain pace with communications equipment.
- Fiber Optic Connection - \$70,000
Phase II funding for the installation of fiber optic cable to connect City facilities, which will allow for data and information to efficiently and securely be shared and accessed by City departments.

Environmental Stewardship and Infrastructure Investment

The City of Alachua values the environment and all it affords residents to enjoy. The protection of natural resources is vital to ensure future generations are able to share in the natural splendor of the region. Of particular interest to the City is water quality improvements to Mill Creek and Mill Creek Sink. Located near I-75 and U.S. Hwy 441, these features serve as an example of celebrating nature in the urban core of the community. Investment in infrastructure helps to protect resources like Mill Creek. Infrastructure investments also provide for development opportunities and promote the long-term sustainability prospects for the community. Such an investment is the focus on energy infrastructure, most notably a new electric substation. The economic development impacts for this investment will be returned for generations.



Key Budget Allocations:

- Mill Creek Sink - \$645,000
Funding to provide for the construction of stormwater management facilities that will improve water quality near Mill Creek Sink.
- Electric Substation - \$2.5 million
Funding to provide for the completion of construction of a second electric substation for the City, which will increase capacity and redundancy, reduce line loss and position the City for competitive wholesale power options.
- Road Resurfacing - \$200,000
Funding provides for the continued resurfacing of City roadways.

Talent Investment

The vital work public servants do to serve communities has been underscored by the COVID-19 pandemic. While the challenges of the unprecedented pandemic were felt by everyone, public servants were called to continue to ensure the needs of communities were met. The City of Alachua is fortunate to have a talented team of public servants who put community first. Beyond responding to the pandemic, City employees continue to demonstrate a steadfast commitment to premium service delivery and a high quality of life for Alachua's residents and businesses. To continue to be competitive in attracting and retaining talent, investment in public servants is a necessity. The City's culture of fairness, teamwork and commitment to community has



fostered a high level of morale. Furthermore, equitable pay and competitive benefits position the City as an attractive organization for employees to be fairly compensated for their work.

Key Budget Allocations:

- Merit Increase - \$192,000
Employees are able to earn up to a 4% merit increase based on performance evaluations.
- Longevity Incentive - \$76,000
Funding for milestone years of service accomplishments to promote employee retention.

Looking Forward

I am confident the coming year for the City of Alachua will once again propel our community forward into realizing the ideals and goals of a self-sustaining city. Even in the face of the COVID-19 pandemic, the City has thrived in accomplishing the vision and goals of the City Commission. While the year ahead will undoubtedly present new challenges, the City is well positioned to be equal to the tasks. The FY 2021 Budget has been prepared to ensure the community receives the highest level of service delivery and an enhanced quality of life.

As we meet the challenges of tomorrow, the City will leverage its strengths to seek opportunities to make the Good Life Community the best it can be together. There is no better team to do just that than the public servants who serve the City of Alachua. I am encouraged by the work ahead and look forward to realizing the goals and vision of the City. I respectfully and humbly submit the FY 2021 Tentative Budget.

Sincerely,

Adam Boukari
City Manager



SECTION 2 BUDGET SUMMARY

INTRODUCTION TO CITY BUDGETING

Defining a City Budget

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

Defining Revenue

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

Defining Expenditure

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

Defining Fund Balance

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

Defining Fund Accounting

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

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

THE BUDGET PROCESS

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

The budget process began with a review and consideration of comments from the prior year budget process. This led to the budget “kick-off” meeting in April 2020 with Department Directors. Directions for the budget process were provided and written budget instructions were distributed. Departments were instructed to prepare budgets using a “continuation” funding level. “Continuation” level funding is the level of funding needed to provide the same level of service in the next fiscal year as was provided in the current fiscal year.

The City Manager formally presented the proposed budgets during budget workshops held during the month of August 2020. The workshops held in August provided an initial opportunity to enable the Commission and the public to review, comment and make changes to the budget prior to the formal adoption process that takes place through the month of September. This includes public hearings with the City Commission to discuss the operating budget and the capital improvement program budget.

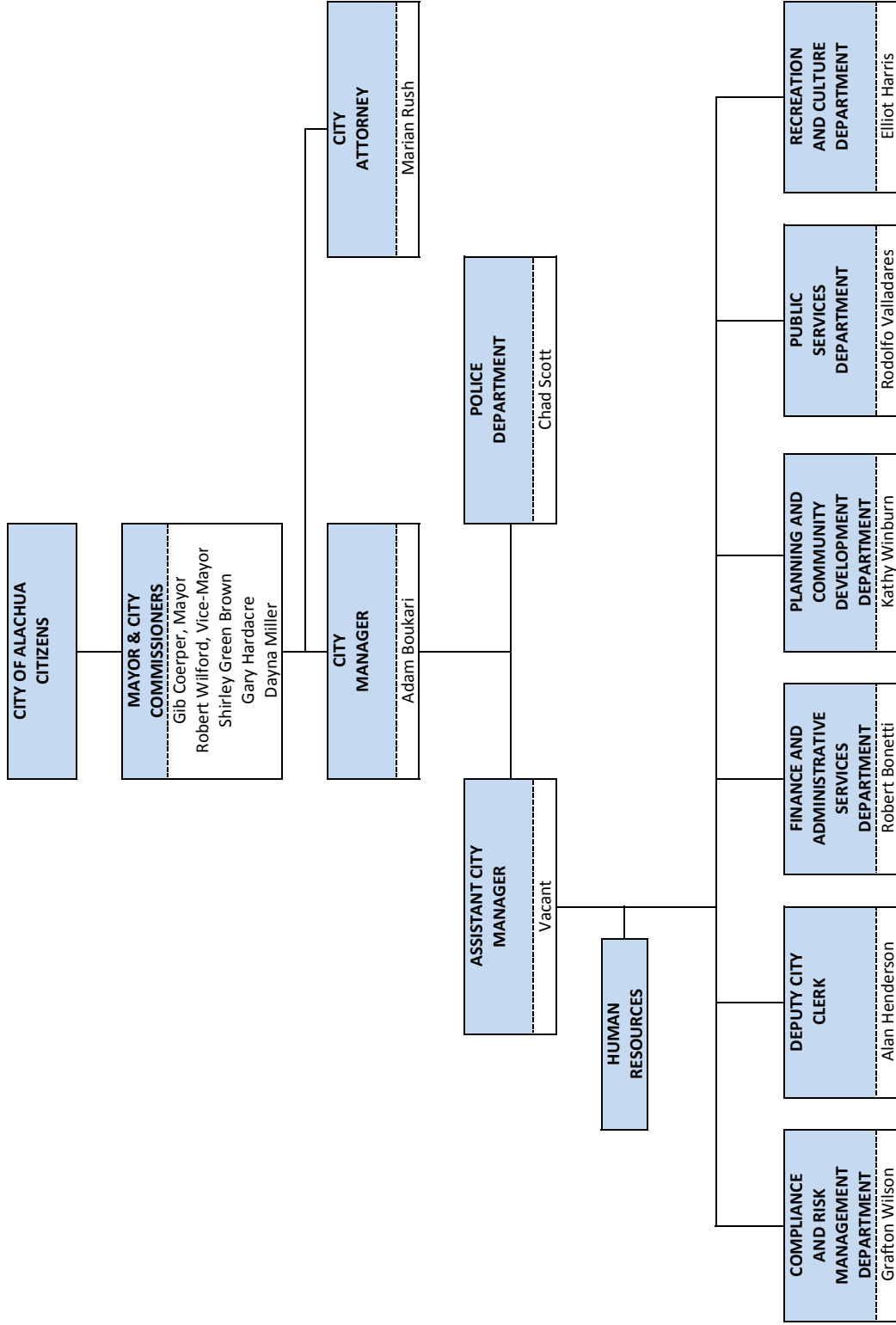
The proposed millage rate for FY 2020-2021 was established on July 27, 2020. The tentative millage rate was used by the Property Appraiser to prepare Truth-in-Millage or “TRIM” notices distributed in mid-August. TRIM notices advise County taxpayers of how tax rates proposed by all local taxing authorities, combines with current information on assessed value of real property, will affect the taxes on each taxed parcel of land. The TRIM notice also serves as the official notification of the time and place of the first public hearing for adoption of tentative millage rates and budget by each taxing authority.

State law requires two public budget hearings. The first public budget was held on September 14, 2020. After hearing public testimony, the City Commission adopted the tentative millage rate and the FY 2020-2021 Tentative Budget. The second public hearing will be held on September 28, 2020. The hearing will be advertised by a published notice along with a published millage rate and a breakdown of the FY 2020-2021 Final Budget. Like the first public hearing, the City Commission will hear public testimony prior to adopting the final millage rate and the FY 2020-2021 Final Budget.

BUDGET PROCESS HIGHLIGHTS

| | | |
|--------------------|------------------|--|
| Preparation | April 8 | Budget Kickoff meeting held. |
| | May 26 | Budgetary submissions deadline for Departments. |
| Review | May-July | Submitted budgets are reviewed by the Finance and Administrative Services Department, City Manager with Department Directors to develop the proposed budget. |
| | June 1 | Preliminary property tax roll information received from Property Appraiser's Office. |
| | June 30 | Strategic Initiative Planning Retreat with City Commission and the public. |
| | July 1 | Official preliminary taxable values are provided by Property Appraiser's Office. |
| Adoption | July-Aug | Workshops are held with the City Commission on the Operating and Capital Improvement Budgets, the tentative millage rate is set and budget issues are discussed. |
| | August 10 and 24 | City Manager presents proposed budgets to the City Commission. |
| | September 14 | First Public Hearing to Adopt the Tentative Millage Rate for the 2020 Tax Roll Year and the FY 2020-2021 Tentative Budget (required by State law). |
| | September 28 | Second Public Hearing to Adopt Final Millage Rate for the 2020 Tax Roll Year and the FY 2020-2021 Final Budget (required by State law). |

CITY OF ALACHUA GOVERNMENT





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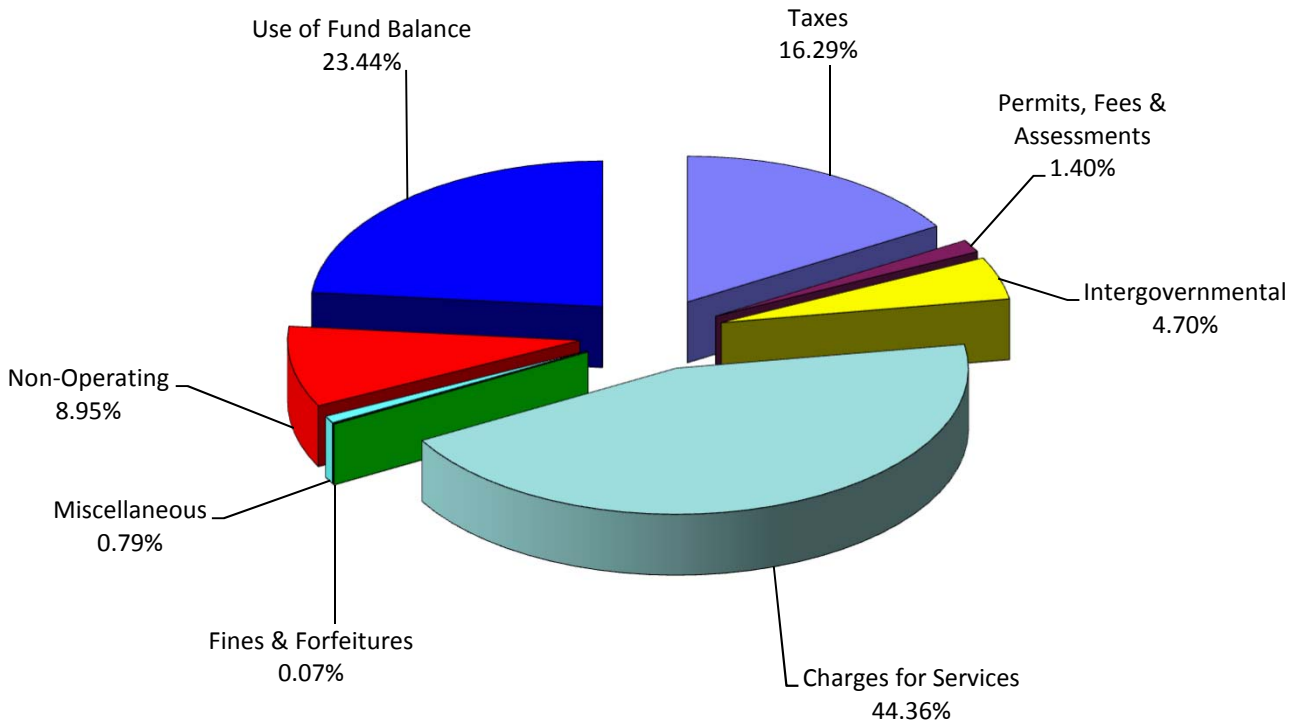
BUDGET SOURCES AND USES

| Sources | FY 18 Actual | FY 19 Actual | FY 20 Approved | FY 21 Final |
|-----------------------------|-------------------------|-------------------------|---------------------------|------------------------|
| Use of Fund Balance | \$0 | \$0 | \$10,255,370 | \$10,629,007 |
| Revenue: | | | | |
| Ad Valorem Taxes | 4,090,645 | 4,280,381 | 4,362,823 | 4,701,906 |
| Other Taxes | 2,681,140 | 2,758,964 | 2,799,786 | 2,684,306 |
| Permits, Fees & Assessments | 536,372 | 565,301 | 699,372 | 635,075 |
| Intergovernmental Revenue | 1,241,335 | 3,798,859 | 9,117,999 | 2,133,349 |
| Charges for Services | 21,533,215 | 21,795,359 | 19,983,427 | 20,114,773 |
| Fines and Forfeitures | 29,230 | 46,209 | 29,800 | 29,800 |
| Miscellaneous Revenue | 1,604,166 | 2,362,632 | 584,725 | 358,200 |
| Total Revenue | 31,716,103 | 35,607,705 | 37,577,932 | 30,657,409 |
| Transfers-In | 3,398,431 | 3,015,805 | 5,730,862 | 5,132,580 |
| Other Non-Revenues | 766,667 | 768,000 | 0 | 0 |
| Less Undercollection | 0 | 0 | (1,024,890) | (1,072,732) |
| | 4,165,098 | 3,783,805 | 4,705,972 | 4,059,848 |
| TOTAL SOURCES | \$35,881,201 | \$39,391,510 | \$52,539,274 | \$45,346,264 |

| USES | FY 18 Actual | FY 19 Actual | FY 20 Approved | FY 21 Final |
|--------------------------|-------------------------|-------------------------|---------------------------|------------------------|
| Operating Budget | | | | |
| Personnel Services | \$8,753,509 | \$10,132,370 | \$10,134,752 | \$10,916,052 |
| Operating Expenses | 16,433,074 | 16,933,098 | 14,633,980 | 15,318,946 |
| Capital Outlay | 1,048,098 | 6,826,066 | 19,101,448 | 11,301,418 |
| Total Operating Budget | 26,234,681 | 33,891,534 | 43,870,180 | 37,536,416 |
| Grants & Aids | 20,000 | 22,146 | 47,347 | 65,000 |
| Debt Service | 1,316,174 | 1,400,415 | 2,470,885 | 2,182,268 |
| Transfers to Other Funds | 3,398,431 | 3,015,805 | 5,730,862 | 5,132,580 |
| Other Uses | 20,270 | 429,364 | 0 | 0 |
| Contingency | 0 | 0 | 420,000 | 430,000 |
| TOTAL USES | \$30,989,556 | \$38,759,264 | \$ 52,539,274 | \$ 45,346,264 |

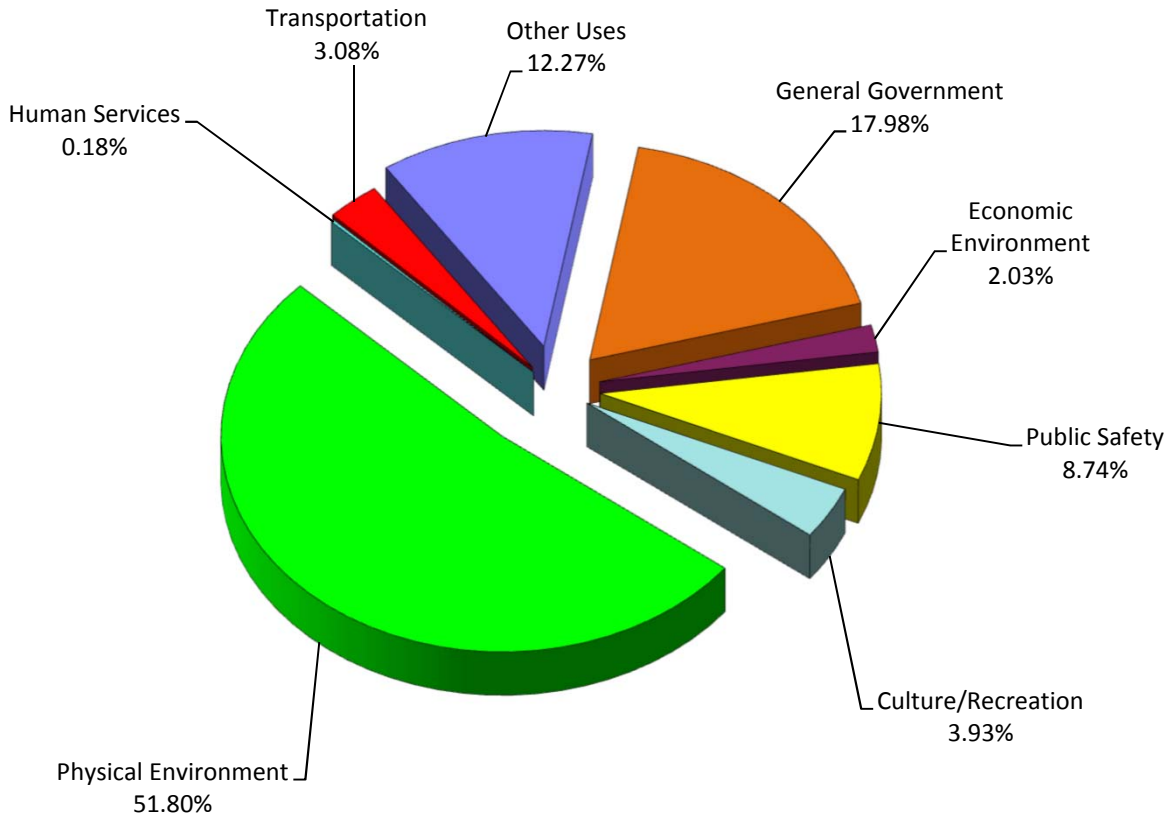
FY 2020-2021 BUDGET REVENUES BY SOURCE

| | |
|-----------------------------|-----------------------------|
| Taxes | \$ 7,386,212 |
| Permits, Fees & Assessments | 635,075 |
| Intergovernmental | 2,133,349 |
| Charges for Services | 20,114,773 |
| Fines & Forfeitures | 29,800 |
| Miscellaneous | 358,200 |
| Non-Operating | 4,059,848 |
| Use of Fund Balance | <u>10,629,007</u> |
| TOTAL | <u>\$ 45,346,264</u> |



FY 2020-2021 BUDGET USES BY FUNCTION

| | |
|----------------------|-----------------------------|
| General Government | \$ 8,152,561 |
| Economic Environment | 922,050 |
| Public Safety | 3,962,062 |
| Culture/Recreation | 1,780,037 |
| Physical Environment | 23,487,390 |
| Human Services | 83,723 |
| Transportation | 1,395,861 |
| Other Uses | 5,562,580 |
| TOTAL | <u>\$ 45,346,264</u> |

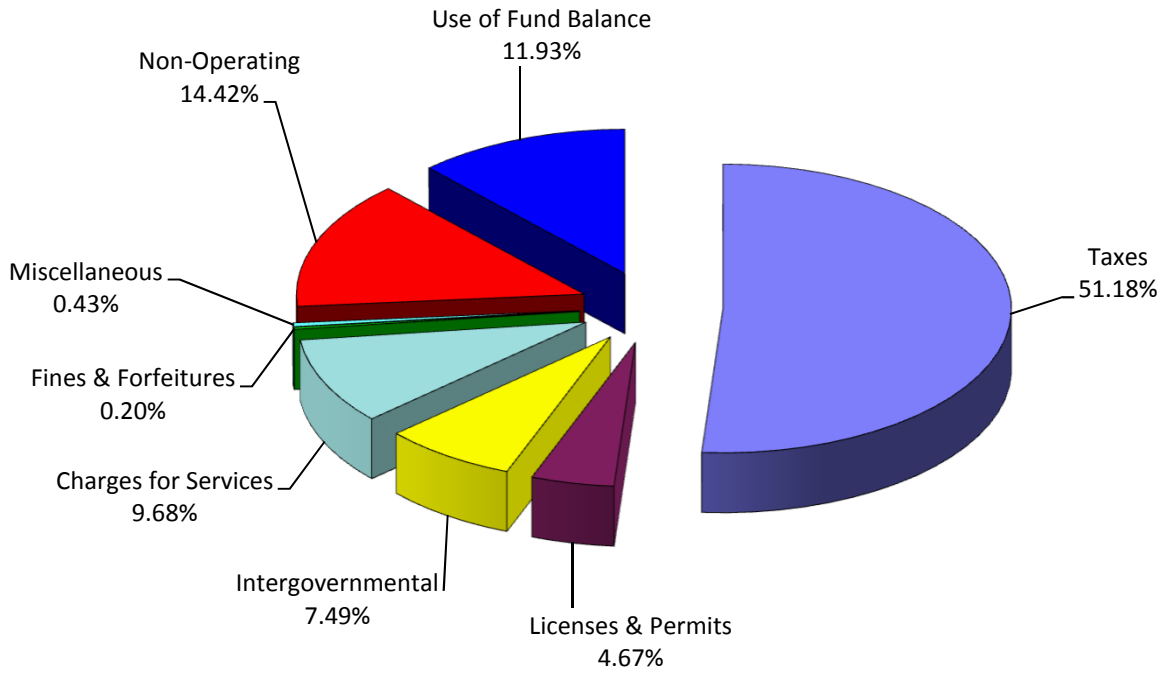


FY 2020-2021 BUDGET BY FUNCTION - ALL FUNDS

| | FY 18 Actual | FY 19 Actual | FY 20 Approved | FY 21 Final |
|--|-------------------------|-------------------------|---------------------------|------------------------|
| General Government | | | | |
| Legislative | \$ 134,839 | \$ 126,902 | \$ 130,832 | \$ 131,915 |
| Executive | 714,067 | 601,556 | 624,109 | 785,309 |
| Financial & Administrative | 2,472,769 | 2,634,982 | 3,094,209 | 3,526,555 |
| Legal Counsel | 128,024 | 131,552 | 165,558 | 187,920 |
| Comprehensive Planning | 769,786 | 870,648 | 1,027,238 | 1,075,310 |
| Debt Service Payments | 925,085 | 989,101 | 1,063,051 | 1,086,863 |
| Other General Government | 710,815 | 1,098,902 | 1,066,654 | 1,358,689 |
| Subtotal | 5,855,385 | 6,453,643 | 7,171,651 | 8,152,561 |
| Public Safety | | | | |
| Law Enforcement | 3,093,928 | 3,745,538 | 3,975,908 | 3,738,678 |
| Fire Services | 7,230 | 9,630 | 0 | 0 |
| Protective Inspections | 177,971 | 185,425 | 210,065 | 223,384 |
| Other Public Safety | 0 | 0 | 0 | 0 |
| Subtotal | 3,279,129 | 3,940,593 | 4,185,973 | 3,962,062 |
| Physical Environment | | | | |
| Electric Utility Services | 10,505,040 | 10,838,397 | 16,002,473 | 16,492,965 |
| Water Utility Services | 1,597,180 | 1,727,701 | 2,470,414 | 2,078,780 |
| Garbage/Solid Waste Services | 693,187 | 686,619 | 718,200 | 712,850 |
| Sewer/Wastewater Services | 2,414,271 | 2,555,463 | 3,014,227 | 2,625,726 |
| Water Distribution/Collection Services | 570,790 | 495,290 | 731,211 | 776,216 |
| Flood Control/Stormwater Management | 101,973 | 531,431 | 834,456 | 745,534 |
| Mosquito Control | 44,833 | 64,530 | 78,417 | 55,319 |
| Subtotal | 15,927,274 | 16,899,431 | 23,849,398 | 23,487,390 |
| Transportation | | | | |
| Transit Systems | 0 | 0 | 0 | 0 |
| Streets & Roads Facilities | 654,080 | 3,142,950 | 8,361,223 | 1,395,861 |
| Subtotal | 654,080 | 3,142,950 | 8,361,223 | 1,395,861 |
| Economic Environment | | | | |
| Housing & Urban Development | 0 | 0 | 0 | 0 |
| Industry Development | 0 | 0 | 0 | 0 |
| Other Economic Environment | 510,438 | 406,504 | 727,050 | 922,050 |
| Subtotal | 510,438 | 406,504 | 727,050 | 922,050 |
| Human Services | | | | |
| Health | 0 | 0 | 0 | 0 |
| Welfare | 0 | 0 | 0 | 0 |
| Other Human Services | 0 | 0 | 0 | 83,723 |
| Subtotal | 0 | 0 | 0 | 83,723 |
| Culture/Recreation | | | | |
| Recreation and Culture | 1,307,851 | 4,417,457 | 2,093,117 | 1,780,037 |
| Subtotal | 1,307,851 | 4,417,457 | 2,093,117 | 1,780,037 |

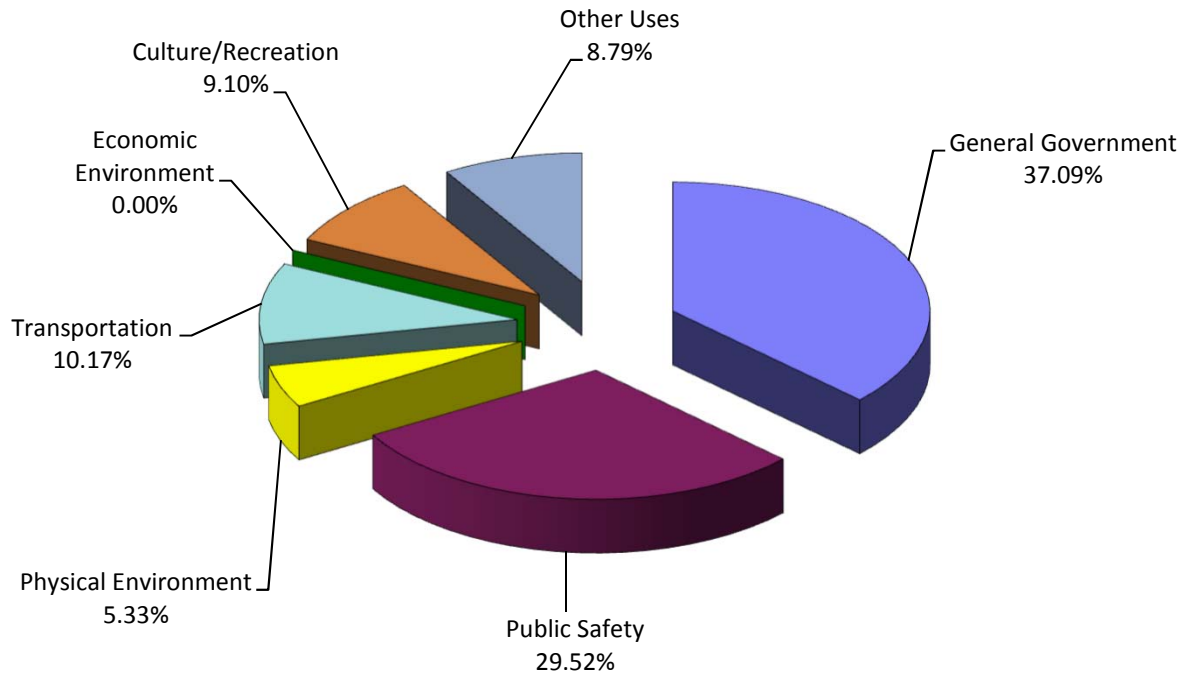
FY 2020-2021 BUDGET REVENUES BY SOURCE - GENERAL FUND

| | |
|----------------------|-----------------------------|
| Taxes | \$ 6,850,419 |
| Licenses & Permits | 624,515 |
| Intergovernmental | 1,002,937 |
| Charges for Services | 1,295,495 |
| Fines & Forfeitures | 27,000 |
| Miscellaneous | 57,100 |
| Non-Operating | 1,930,000 |
| Use of Fund Balance | <u>1,597,253</u> |
| TOTAL | <u>\$ 13,384,719</u> |



FY 2020-2021 BUDGET USES BY FUNCTION - GENERAL FUND

| | |
|----------------------|-----------------------------|
| General Government | \$ 4,964,247 |
| Public Safety | 3,950,862 |
| Physical Environment | 712,850 |
| Transportation | 1,361,892 |
| Economic Environment | - |
| Culture/Recreation | 1,218,630 |
| Other Uses | <u>1,176,238</u> |
| TOTAL | <u>\$ 13,384,719</u> |



BUDGET BY FUNCTION - GENERAL FUND

| | FY 18 Actual | FY 19 Actual | FY 20 Approved | FY 21 Final |
|--------------------------------------|---------------------|----------------------|----------------------|----------------------|
| General Government | | | | |
| Legislative | \$ 134,839 | \$ 126,902 | \$ 130,832 | \$ 131,915 |
| Executive | 714,067 | 601,556 | 624,109 | 785,309 |
| Financial & Administrative | 1,151,620 | 1,337,921 | 1,563,256 | 1,984,697 |
| Legal Counsel | 128,024 | 131,552 | 165,558 | 187,920 |
| Comprehensive Planning | 737,448 | 836,782 | 924,763 | 969,942 |
| Other General Government | 404,031 | 480,510 | 701,157 | 904,464 |
| Subtotal | 3,270,029 | 3,515,223 | 4,109,675 | 4,964,247 |
| Public Safety | | | | |
| Law Enforcement | 3,090,456 | 3,236,318 | 3,966,858 | 3,727,478 |
| Protective Inspections | 177,971 | 185,425 | 210,065 | 223,384 |
| Fire Rescue Services | 7,230 | 9,630 | 0 | 0 |
| Subtotal | 3,275,657 | 3,431,373 | 4,176,923 | 3,950,862 |
| Physical Environment | | | | |
| Garbage/Solid Waste Control Services | 695,307 | 690,705 | 718,200 | 712,850 |
| Subtotal | 695,307 | 690,705 | 718,200 | 712,850 |
| Transportation | | | | |
| Streets & Roads Facilities | 629,188 | 933,645 | 1,359,421 | 1,361,892 |
| Subtotal | 629,188 | 933,645 | 1,359,421 | 1,361,892 |
| 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 | 0 | 0 |
| Other Human Services | 0 | 0 | 0 | 0 |
| Subtotal | 0 | 0 | 0 | 0 |
| Culture/Recreation | | | | |
| Recreation and Culture | 824,687 | 1,007,883 | 1,340,837 | 1,218,630 |
| Subtotal | 824,687 | 1,007,883 | 1,340,837 | 1,218,630 |
| Courts | | | | |
| Court-Related Services | 0 | 0 | 0 | 0 |
| Subtotal | 0 | 0 | 0 | 0 |
| Other Uses | | | | |
| Interfund Transfers | 1,035,834 | 950,476 | 966,072 | 976,238 |
| Contribution to Fund Balance | 0 | 0 | 0 | 0 |
| Contingency | 0 | 0 | 200,000 | 200,000 |
| Subtotal | 1,035,834 | 950,476 | 1,166,072 | 1,176,238 |
| Grand Total | \$ 9,730,702 | \$ 10,529,305 | \$ 12,871,128 | \$ 13,384,719 |

FULL-TIME EQUIVALENT POSITIONS SUMMARY

| Department Name | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|---|--------------------|--------------------|----------------------|-------------------|
| City Commission | 5.00 | 5.00 | 5.00 | 5.00 |
| City Manager (6) | 6.00 | 6.00 | 6.00 | 6.00 |
| Deputy City Clerk | 2.00 | 2.00 | 2.00 | 2.00 |
| Finance & Administrative Svcs. (4) (8) (13) | 26.00 | 26.00 | 27.00 | 28.00 |
| Planning & Community Development | 8.00 | 8.00 | 8.00 | 8.00 |
| Compliance & Risk Management (5) | 5.00 | 5.00 | 5.00 | 5.00 |
| Recreation & Culture (7) | 6.00 | 7.00 | 8.00 | 8.00 |
| APD (1) (9) | 34.50 | 34.50 | 36.50 | 36.50 |
| Public Services (2) (3) (10) (11) (12) | 40.00 | 40.00 | 41.00 | 43.00 |
| TOTALS | 132.50 | 133.50 | 138.50 | 141.50 |

- (1) Police Officer positions (2.0 FTE) added to APD for FY18.
- (2) Construction/Project Manager position (1.0 FTE) added to Public Services for FY 18.
- (3) Distribution/Collections Technician position (1.0 FTE) added to Public Services for FY 18.
- (4) IT Technical Assistant (1.0 FTE) added to Finance & Administrative Services for FY 18.
- (5) Contracts Specialist position (1.0 FTE) added to Compliance & Risk Management for FY 18.
- (6) Communications & Executive Project Manager position (1.0 FTE) added to City Manager for FY 18.
- (7) Recreation added a Recreation Assistant position (1.0 FTE) during FY 19.
- (8) Additional Facilities Custodial Worker added for FY 20 (1.0 FTE).
- (9) Additional Police Officer positions added to APD for FY 20 (2.0 FTE).
- (10) Additional Public Works Technician added (1.0 FTE) for FY 20.
- (11) Public Services added a new Public Works Crew Leader position (1.0 FTE) for FY 21.
- (12) Public Services added a new Water System Supervisor position (1.0 FTE) for FY 21.
- (13) Finance & Administrative Services added a new Meter Reader position (1.0 FTE) for FY 21.

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

ESTIMATION OF THE CITY'S ENDING FUND BALANCE FOR FY 2020-2021

The City's estimation of ending fund balance, for budgetary purposes as of FY 21, represents the useable, unrestricted cash balance position on September 30, 2021. This modified measurement is utilized to ensure that the City maintains an annual unappropriated balance at a level sufficient to maintain adequate cash flow and to eliminate the need for short-term borrowing, separate from the reserve for contingency. The total unappropriated balance for the City is approximately \$12.9 million, excluding reserves.

A factor that should be reviewed when estimating the City's position on September 30, 2021, is to project how much of the funds appropriated in the adopted budget will actually be spent, based on past experience and current trends. Any remaining (unspent) funds or excess revenues result in an ending fund balance. Excess revenues may result from a statutory requirement that governments appropriate 95% of certain revenues, which tends to understate collections from certain revenues.

Another factor to consider is to review the budgeted reserves and project what portion of reserves will not be appropriated during the fiscal year. Both factors should be included with the budgeted estimated ending fund balance at September 30, 2021.

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

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

FY 21 FINAL BUDGET FUND BALANCE SUMMARY

| Fund Title | Estimated Beginning Fund Balance | Revenues/ Sources | Expenditures/ Uses | Estimated Ending Fund Balance |
|---|--|----------------------|-----------------------|-------------------------------------|
| General Fund | \$ 5,310,105 | \$ 11,787,466 | \$ 13,384,719 | \$ 3,712,852 |
| Subtotal General Fund | 5,310,105 | 11,787,466 | 13,384,719 | 3,712,852 |
| Special Revenue Funds | | | | |
| Additional Court Costs | 4,064 | 2,800 | 6,200 | 664 |
| Tree Bank Fund | 67,735 | 0 | 67,735 | 0 |
| Explorer Post 537 Fund | 5,079 | 0 | 5,000 | 79 |
| TK Basin Special Assessment Fund | 20,670 | 10,590 | 24,300 | 6,960 |
| Wild Spaces Public Places Fund | 0 | 535,793 | 535,793 | 0 |
| Children's Trust of Alachua County | 0 | 83,723 | 83,723 | 0 |
| Donation Fund | 21,790 | 0 | 21,790 | 0 |
| Community Redevelopment Agency (CRA) Fund | 612,862 | 479,188 | 932,050 | 160,000 |
| Subtotal Special Revenue Funds | 732,200 | 1,112,094 | 1,676,591 | 167,703 |
| Debt Service Funds | | | | |
| Debt Service Fund | 536,431 | 857,427 | 858,176 | 535,682 |
| Subtotal Debt Service Funds | 536,431 | 857,427 | 858,176 | 535,682 |
| Capital Projects Funds | | | | |
| San Felasco Conservation Corridor Fund | 3,824 | 0 | 3,824 | 0 |
| Heritage Oaks Fund | 4,326 | 0 | 4,326 | 0 |
| CDBG Neighborhood Revitalization Grant Fund | 0 | 0 | 0 | 0 |
| Mill Creek Sink Fund | 0 | 716,908 | 716,908 | 0 |
| FL Job Growth Grant Fund | 0 | 16,872 | 16,872 | 0 |
| CDBG Economic Development Grant Fund | 0 | 17,097 | 17,097 | 0 |
| Subtotal Capital Projects Funds | 8,150 | 750,877 | 759,027 | 0 |
| Enterprise Funds | | | | |
| Electric Utility Fund | 13,582,639 | 13,647,271 | 19,221,378 | 8,008,532 |
| Water Utility Fund | 1,335,346 | 1,791,400 | 3,069,224 | 57,522 |
| Wastewater Utility Fund | 892,338 | 2,605,275 | 3,151,211 | 346,402 |
| Mosquito Control Fund | 86,374 | 72,750 | 87,319 | 71,805 |
| Subtotal Enterprise Funds | 15,896,697 | 18,116,696 | 25,529,132 | 8,484,261 |
| Internal Service Funds | | | | |
| Utility Administration & Operations Fund | 1,066,205 | 2,092,697 | 3,138,619 | 20,283 |
| Subtotal Internal Service Funds | 1,066,205 | 2,092,697 | 3,138,619 | 20,283 |
| Trust & Agency Funds | 0 | 0 | 0 | 0 |
| Subtotal Trust & Agency Funds | 0 | 0 | 0 | 0 |
| Total | \$ 23,549,788 | \$ 34,717,257 | \$ 45,346,264 | \$ 12,920,781 |

INTERFUND TRANSFER OVERVIEW

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

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

Another significant transfer is made from the Electric Utility Fund to the General Fund to fund support general government activities.

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

Lastly, the Electric and Water Utility Funds provide for the payment of the Internal Services Fund portion of the Series 2016 debt payment and the Wastewater Utility provides for a portion of the payment for the Section 108 debt.

SUMMARY OF INTERFUND TRANSFERS FISCAL YEAR 2020-2021

| TRANSFERS OUT | AMOUNT | TRANSFERS IN | AMOUNT |
|-----------------------------|----------------------------|---------------------------|----------------------------|
| 001 GENERAL FUND | \$ 976,238 | 070 DEBT SERVICE FUND | \$ 785,782 |
| | | 310 CRA FUND | 190,456 |
| 010 ELECTRIC UTILITY FUND | 2,728,413 | 001 GENERAL FUND | 2,000,000 |
| | | 700 INTERNAL SERVICE FUND | 728,413 |
| 020 WATER UTILITY FUND | 940,444 | 700 INTERNAL SERVICE FUND | 940,444 |
| 030 WASTEWATER UTILITY FUND | 475,485 | 070 DEBT SERVICE FUND | 71,645 |
| | | 700 INTERNAL SERVICE FUND | 403,840 |
| 042 MOSQUITO CONTROL FUND | 12,000 | 700 INTERNAL SERVICE FUND | 12,000 |
| TOTAL TRANSFERS | \$ <u>5,132,580</u> | | \$ <u>5,132,580</u> |



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SECTION 3 FUND SUMMARIES

BASIS OF ACCOUNTING AND BUDGETING

Because the revenue and expenditure estimates contained in the Final Fiscal Year 2020-2021 Budget are based on GAAP, it is important that the reader have an overview of accounting principles as they relate to the estimates. The following is a brief review of the measurement focus and basis of accounting; the two principles which most directly affect those estimates.

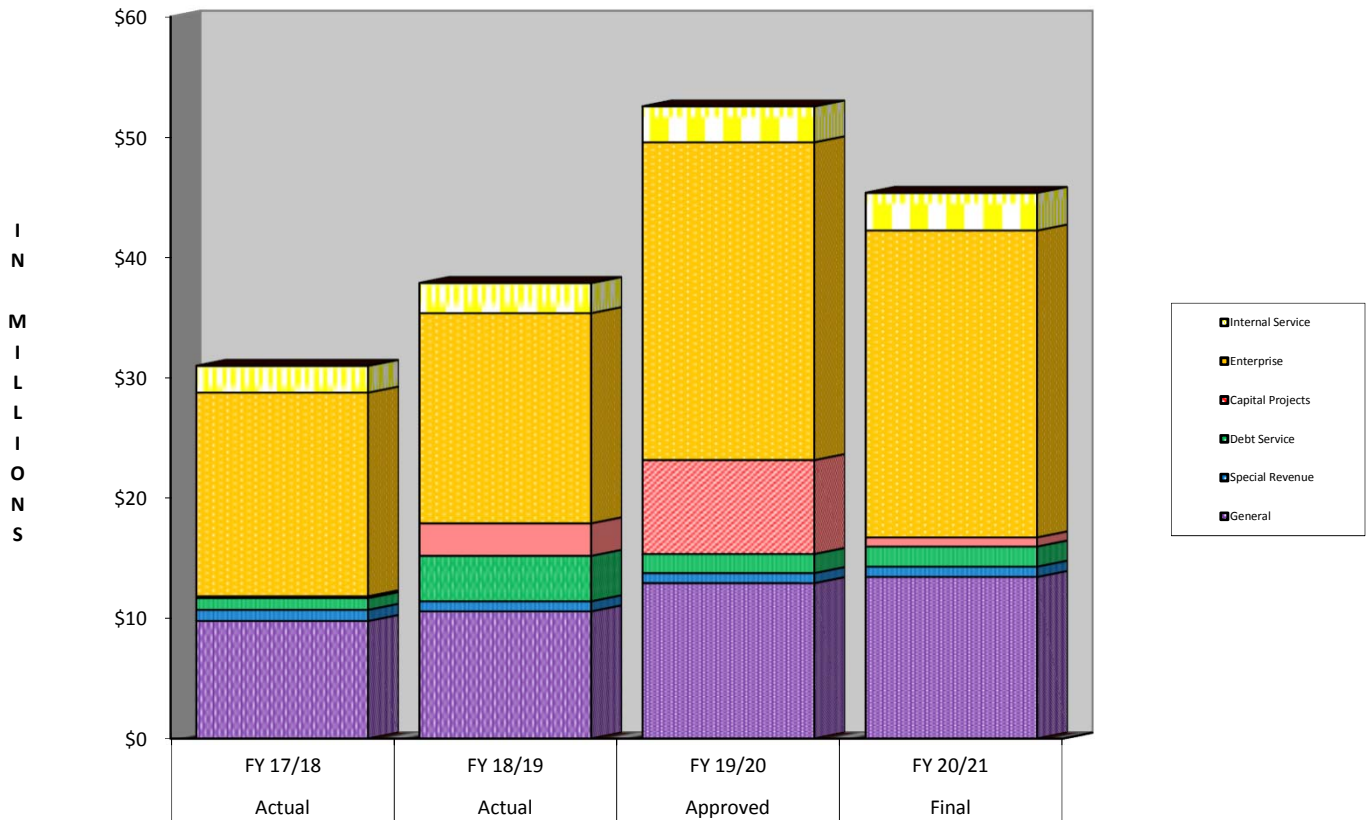
Basis of accounting refers to the timing by which revenues and expenditures are recognized in the accounts and reported on the financial statements.

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

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

BUDGET BY FUND TYPE

| | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|------------------|---------------------|---------------------|----------------------|---------------------|
| General | \$ 9,730,702 | \$ 10,529,305 | \$ 12,871,128 | \$ 13,384,719 |
| Debt Service | 925,085 | 836,799 | 837,127 | 858,176 |
| Special Revenue | 970,500 | 3,776,209 | 1,590,101 | 1,676,591 |
| Capital Projects | 153,439 | 2,704,806 | 7,811,384 | 759,027 |
| Enterprise | 16,942,071 | 17,487,544 | 26,440,321 | 25,529,132 |
| Internal Service | 2,231,061 | 2,508,224 | 2,989,213 | 3,138,619 |
| Trust & Agency | - | - | - | - |
| Total | \$30,952,858 | \$37,842,887 | \$52,539,274 | \$45,346,264 |



GENERAL FUND (001)

| REVENUE | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|
| OPERATING REVENUE: | | | | |
| TAXES | \$ 6,166,255 | \$ 6,429,525 | \$ 6,520,963 | \$ 6,850,419 |
| PERMITS, FEES & ASSESSMENTS | 525,615 | 554,232 | 688,812 | 624,515 |
| INTERGOVERNMENTAL REVENUE | 962,916 | 1,235,005 | 1,044,304 | 1,002,937 |
| CHARGES FOR SERVICES | 1,062,809 | 1,217,916 | 1,304,415 | 1,295,495 |
| FINES AND FORFEITURES | 27,203 | 39,575 | 27,000 | 27,000 |
| MISCELLANEOUS REVENUE | 111,469 | 220,880 | 130,100 | 57,100 |
| TOTAL OPERATING | <u>8,856,267</u> | <u>9,697,133</u> | <u>9,715,594</u> | <u>9,857,466</u> |
| NON-OPERATING REVENUE: | | | | |
| OPERATING TRANSFERS IN | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 |
| USE OF FUND BALANCE | 0 | 0 | 1,228,534 | 1,597,253 |
| OTHER NON-REVENUES | 0 | 0 | (73,000) | (70,000) |
| TOTAL NON-OPERATING | <u>2,000,000</u> | <u>2,000,000</u> | <u>3,155,534</u> | <u>3,527,253</u> |
| TOTAL REVENUE | \$ 10,856,267 | \$ 11,697,133 | \$ 12,871,128 | \$ 13,384,719 |

| EXPENDITURE | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|--------------------------------|---------------------|----------------------|----------------------|----------------------|
| OPERATING EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 5,777,512 | \$ 6,016,293 | \$ 6,639,116 | \$ 7,054,584 |
| OPERATING EXPENSES | 2,484,580 | 2,717,246 | 3,089,860 | 3,406,752 |
| CAPITAL OUTLAY | 410,656 | 821,204 | 1,956,080 | 1,707,145 |
| DEBT SERVICE | 0 | 0 | 0 | 0 |
| GRANTS AND AIDS | 20,000 | 20,000 | 20,000 | 40,000 |
| TOTAL OPERATING | <u>8,692,748</u> | <u>9,574,743</u> | <u>11,705,056</u> | <u>12,208,481</u> |
| NON-OPERATING: | | | | |
| OPERATING TRANSFERS OUT | 1,035,834 | 950,476 | 966,072 | 976,238 |
| RESERVE FOR CONTINGENCY | 0 | 0 | 200,000 | 200,000 |
| NON-OPERATING | 2,120 | 4,086 | 0 | 0 |
| CONTRIBUTION TO FUND BALANCE | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING | <u>1,037,954</u> | <u>954,562</u> | <u>1,166,072</u> | <u>1,176,238</u> |
| TOTAL EXPENDITURES | \$ 9,730,702 | \$ 10,529,305 | \$ 12,871,128 | \$ 13,384,719 |

ELECTRIC UTILITY FUND (010)

| REVENUE | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|-------------------------------|----------------------|----------------------|----------------------|----------------------|
| OPERATING REVENUE: | | | | |
| TAXES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| PERMITS, FEES & ASSESSMENTS | 0 | 0 | 0 | 0 |
| INTERGOVT REVENUE | 0 | 14,575 | 0 | 0 |
| CHARGES FOR SERVICES | 13,885,464 | 13,886,581 | 14,149,537 | 14,261,884 |
| FINES & FORFEITURES | 0 | 0 | 0 | 0 |
| MISC REVENUE | 309,058 | 416,857 | 312,500 | 248,000 |
| TOTAL OPERATING | 14,194,522 | 14,318,013 | 14,462,037 | 14,509,884 |
| NON-OPERATING REVENUE: | | | | |
| USE OF FUND BALANCE | 0 | 0 | 5,253,023 | 5,574,107 |
| OTHER NON-REVENUES | 100,000 | 283,000 | (723,100) | (862,613) |
| TOTAL NON-OPERATING | 100,000 | 283,000 | 4,529,923 | 4,711,494 |
| TOTAL REVENUE | \$ 14,294,522 | \$ 14,601,013 | \$ 18,991,960 | \$ 19,221,378 |

| EXPENDITURE | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|--------------------------------|----------------------|----------------------|----------------------|----------------------|
| OPERATING EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 754,545 | \$ 971,853 | \$ 1,016,078 | \$ 1,089,212 |
| OPERATING EXPENSES | 9,731,312 | 9,862,222 | 8,930,619 | 9,049,258 |
| CAPITAL OUTLAY | 0 | 0 | 5,582,843 | 6,354,495 |
| DEBT SERVICE | 32,823 | 19,809 | 472,933 | 0 |
| TOTAL OPERATING | 10,518,680 | 10,853,884 | 16,002,473 | 16,492,965 |
| NON-OPERATING: | | | | |
| OPERATING TRANSFERS OUT | 2,300,000 | 2,000,000 | 2,989,487 | 2,728,413 |
| OTHER NON-OPERATING | 0 | 143,104 | 0 | 0 |
| RESERVES | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING | 2,300,000 | 2,143,104 | 2,989,487 | 2,728,413 |
| TOTAL EXPENDITURES | \$ 12,818,680 | \$ 12,996,988 | \$ 18,991,960 | \$ 19,221,378 |

WATER UTILITY FUND (020)

| REVENUE | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|-------------------------------|---------------------|---------------------|----------------------|---------------------|
| OPERATING REVENUE: | | | | |
| TAXES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| PERMITS, FEES & ASSESSMENTS | 0 | 0 | 0 | 0 |
| INTERGOVT REVENUE | 0 | 0 | 0 | 0 |
| CHARGES FOR SERVICES | 1,622,424 | 1,659,224 | 1,724,675 | 1,775,000 |
| FINES & FORFEITURES | 0 | 0 | 0 | 0 |
| MISC REVENUE | 32,724 | 25,178 | 25,000 | 16,400 |
| TOTAL OPERATING | 1,655,148 | 1,684,402 | 1,749,675 | 1,791,400 |
| NON-OPERATING REVENUE: | | | | |
| USE OF FUND BALANCE | 0 | 0 | 2,019,775 | 1,277,824 |
| OTHER NON-REVENUES | 150,000 | 210,000 | (86,900) | 0 |
| TOTAL NON-OPERATING | 150,000 | 210,000 | 1,932,875 | 1,277,824 |
| TOTAL REVENUE | \$ 1,805,148 | \$ 1,894,402 | \$ 3,682,550 | \$ 3,069,224 |

| EXPENDITURE | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|---------------------------------|---------------------|---------------------|----------------------|---------------------|
| OPERATING EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 87,047 | \$ 202,616 | \$ 212,583 | \$ 300,182 |
| OPERATING EXPENSES | 1,495,244 | 1,483,293 | 418,979 | 374,481 |
| CAPITAL OUTLAY | 0 | 0 | 1,664,877 | 1,134,726 |
| DEBT SERVICE | 16,997 | 44,461 | 173,975 | 269,391 |
| TOTAL OPERATING | 1,599,288 | 1,730,370 | 2,470,414 | 2,078,780 |
| NON-OPERATING: | | | | |
| OPERATING TRANSFERS OUT | 0 | 0 | 1,162,136 | 940,444 |
| OTHER NON-OPERATING RESERVES | 0 | 27,026 | 0 | 0 |
| TOTAL NON-OPERATING | 0 | 27,026 | 1,212,136 | 990,444 |
| TOTAL EXPENDITURES | \$ 1,599,288 | \$ 1,757,396 | \$ 3,682,550 | \$ 3,069,224 |

WASTEWATER UTILITY FUND (030)

| REVENUE | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|-------------------------------|---------------------|---------------------|----------------------|---------------------|
| OPERATING REVENUE: | | | | |
| TAXES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| PERMITS, FEES & ASSESSMENTS | 0 | 0 | 0 | 0 |
| INTERGOVT REVENUE | 0 | 4,949 | 0 | 0 |
| CHARGES FOR SERVICES | 2,429,980 | 2,460,333 | 2,744,800 | 2,722,394 |
| FINES & FORFEITURES | 0 | 0 | 0 | 0 |
| MISC REVENUE | 28,191 | 97,833 | 33,000 | 20,000 |
| TOTAL OPERATING | 2,458,171 | 2,563,115 | 2,777,800 | 2,742,394 |
| NON-OPERATING REVENUE: | | | | |
| USE OF FUND BALANCE | 0 | 0 | 1,020,701 | 545,936 |
| OTHER NON-REVENUES | 100,000 | 275,000 | (138,890) | (137,119) |
| TOTAL NON-OPERATING | 100,000 | 275,000 | 881,811 | 408,817 |
| TOTAL REVENUE | \$ 2,558,171 | \$ 2,838,115 | \$ 3,659,611 | \$ 3,151,211 |

| EXPENDITURE | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|--------------------------------|---------------------|---------------------|----------------------|---------------------|
| OPERATING EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 360,459 | \$ 420,972 | \$ 420,301 | \$ 438,362 |
| OPERATING EXPENSES | 1,814,023 | 1,889,561 | 615,099 | 721,291 |
| CAPITAL OUTLAY | 0 | 0 | 1,317,181 | 739,339 |
| DEBT SERVICE | 241,989 | 247,764 | 661,646 | 726,734 |
| TOTAL OPERATING | 2,416,471 | 2,558,297 | 3,014,227 | 2,625,726 |
| NON-OPERATING: | | | | |
| OPERATING TRANSFERS OUT | 62,597 | 65,329 | 595,384 | 475,485 |
| OTHER NON-OPERATING | 0 | 44,463 | 0 | 0 |
| RESERVES | 0 | 0 | 50,000 | 50,000 |
| TOTAL NON-OPERATING | 62,597 | 109,792 | 645,384 | 525,485 |
| TOTAL EXPENDITURES | \$ 2,479,068 | \$ 2,668,089 | \$ 3,659,611 | \$ 3,151,211 |

MOSQUITO CONTROL FUND (042)

| REVENUE | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|-------------------------------|--------------------|--------------------|----------------------|-------------------|
| OPERATING REVENUE: | | | | |
| TAXES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| PERMITS, FEES & ASSESSMENTS | 0 | 0 | 0 | 0 |
| INTERGOVT REVENUE | 0 | 49,821 | 0 | 15,000 |
| CHARGES FOR SERVICES | 59,149 | 59,914 | 60,000 | 60,000 |
| FINES & FORFEITURES | 0 | 0 | 0 | 0 |
| MISC REVENUE | 1,524 | 2,211 | 1,900 | 750 |
| TOTAL OPERATING | 60,673 | 111,946 | 61,900 | 75,750 |
| NON-OPERATING REVENUE: | | | | |
| TRANSFERS IN | 0 | 0 | 0 | 0 |
| USE OF FUND BALANCE | 0 | 0 | 47,300 | 14,569 |
| OTHER NON-REVENUES | 0 | 0 | (3,000) | (3,000) |
| TOTAL NON-OPERATING | 0 | 0 | 44,300 | 11,569 |
| TOTAL REVENUE | \$ 60,673 | \$ 111,946 | \$ 106,200 | \$ 87,319 |

| EXPENDITURE | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|--------------------------------|--------------------|--------------------|----------------------|-------------------|
| OPERATING EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 7,276 | \$ 6,241 | \$ 7,548 | \$ 7,647 |
| OPERATING EXPENSES | 37,759 | 58,604 | 35,869 | 47,672 |
| CAPITAL OUTLAY | 0 | 0 | 35,000 | 0 |
| DEBT SERVICE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | 45,035 | 64,845 | 78,417 | 55,319 |
| NON-OPERATING: | | | | |
| OPERATING TRANSFERS OUT | 0 | 0 | 17,783 | 12,000 |
| OTHER NON-OPERATING | 0 | 225 | 0 | 0 |
| RESERVES | 0 | 0 | 10,000 | 20,000 |
| TOTAL NON-OPERATING | 0 | 225 | 27,783 | 32,000 |
| TOTAL EXPENDITURES | \$ 45,035 | \$ 65,070 | \$ 106,200 | \$ 87,319 |

ADDITIONAL COURT COSTS FUND (044)

| REVENUE | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|-------------------------------|--------------------|--------------------|----------------------|-------------------|
| OPERATING REVENUE: | | | | |
| TAXES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| PERMITS, FEES & ASSESSMENTS | 0 | 0 | 0 | 0 |
| INTERGOVT REVENUE | 0 | 0 | 0 | 0 |
| CHARGES FOR SERVICES | 0 | 0 | 0 | 0 |
| FINES & FORFEITURES | 2,027 | 3,234 | 2,800 | 2,800 |
| MISC REVENUE | 19 | 12 | 0 | 0 |
| TOTAL OPERATING | 2,046 | 3,246 | 2,800 | 2,800 |
| NON-OPERATING REVENUE: | | | | |
| TRANSFERS IN | 0 | 0 | 0 | 0 |
| USE OF FUND BALANCE | 0 | 0 | 1,000 | 3,400 |
| OTHER NON-REVENUES | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING | 0 | 0 | 1,000 | 3,400 |
| TOTAL REVENUE | \$ 2,046 | \$ 3,246 | \$ 3,800 | \$ 6,200 |

| EXPENDITURE | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|--------------------------------|--------------------|--------------------|----------------------|-------------------|
| OPERATING EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| OPERATING EXPENSES | 2,553 | 2,503 | 3,800 | 6,200 |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 |
| DEBT SERVICE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | 2,553 | 2,503 | 3,800 | 6,200 |
| NON-OPERATING: | | | | |
| OPERATING TRANSFERS OUT | 0 | 0 | 0 | 0 |
| OTHER NON-OPERATING | 0 | 0 | 0 | 0 |
| RESERVES | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | \$ 2,553 | \$ 2,503 | \$ 3,800 | \$ 6,200 |

TREE BANK FUND (046)

| REVENUE | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|-------------------------------|--------------------|--------------------|----------------------|-------------------|
| OPERATING REVENUE: | | | | |
| TAXES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| PERMITS, FEES & ASSESSMENTS | 0 | 0 | 0 | 0 |
| INTERGOVT REVENUE | 0 | 0 | 0 | 0 |
| CHARGES FOR SERVICES | 0 | 36,000 | 0 | 0 |
| FINES & FORFEITURES | 0 | 0 | 0 | 0 |
| MISC REVENUE | 277 | 588 | 0 | 0 |
| TOTAL OPERATING | 277 | 36,588 | 0 | 0 |
| NON-OPERATING REVENUE: | | | | |
| TRANSFERS IN | 0 | 0 | 0 | 0 |
| USE OF FUND BALANCE | 0 | 0 | 66,847 | 67,735 |
| OTHER NON-REVENUES | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING | 0 | 0 | 66,847 | 67,735 |
| TOTAL REVENUE | \$ 277 | \$ 36,588 | \$ 66,847 | \$ 67,735 |

| EXPENDITURE | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|--------------------------------|--------------------|--------------------|----------------------|-------------------|
| OPERATING EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| OPERATING EXPENSES | 0 | 0 | 66,847 | 67,735 |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 |
| DEBT SERVICE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | 0 | 0 | 66,847 | 67,735 |
| 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 | \$ 66,847 | \$ 67,735 |

EXPLORER POST 537 FUND (052)

| REVENUE | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|-------------------------------|--------------------|--------------------|----------------------|-------------------|
| OPERATING REVENUE: | | | | |
| TAXES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| PERMITS, FEES & ASSESSMENTS | 0 | 0 | 0 | 0 |
| INTERGOVT REVENUE | 0 | 0 | 0 | 0 |
| CHARGES FOR SERVICES | 0 | 0 | 0 | 0 |
| FINES & FORFEITURES | 0 | 0 | 0 | 0 |
| MISC REVENUE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| NON-OPERATING REVENUE: | | | | |
| TRANSFERS IN | 0 | 0 | 0 | 0 |
| USE OF FUND BALANCE | 0 | 0 | 5,250 | 5,000 |
| OTHER NON-REVENUES | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING | <u>0</u> | <u>0</u> | <u>5,250</u> | <u>5,000</u> |
| TOTAL REVENUE | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 5,250</u> | <u>\$ 5,000</u> |

| EXPENDITURE | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|--------------------------------|--------------------|--------------------|----------------------|-------------------|
| OPERATING EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| OPERATING EXPENSES | 0 | 1,081 | 5,250 | 5,000 |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 |
| DEBT SERVICE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | <u>0</u> | <u>1,081</u> | <u>5,250</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>\$ 1,081</u> | <u>\$ 5,250</u> | <u>\$ 5,000</u> |

TK BASIN STORMWATER ASSESSMENT FUND (054)

| REVENUE | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|-------------------------------|--------------------|--------------------|----------------------|-------------------|
| OPERATING REVENUE: | | | | |
| TAXES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| PERMITS, FEES & ASSESSMENTS | 10,482 | 10,629 | 10,560 | 10,560 |
| INTERGOVT REVENUE | 0 | 0 | 0 | 0 |
| CHARGES FOR SERVICES | 0 | 0 | 0 | 0 |
| FINES & FORFEITURES | 0 | 0 | 0 | 0 |
| MISC REVENUE | 179 | 404 | 300 | 30 |
| TOTAL OPERATING | 10,661 | 11,033 | 10,860 | 10,590 |
| NON-OPERATING REVENUE: | | | | |
| TRANSFERS IN | 0 | 0 | 0 | 0 |
| USE OF FUND BALANCE | 0 | 0 | 17,830 | 13,710 |
| OTHER NON-REVENUES | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING | 0 | 0 | 17,830 | 13,710 |
| TOTAL REVENUE | \$ 10,661 | \$ 11,033 | \$ 28,690 | \$ 24,300 |

| EXPENDITURE | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|--------------------------------|--------------------|--------------------|----------------------|-------------------|
| OPERATING EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| OPERATING EXPENSES | 6,383 | 6,420 | 28,690 | 24,300 |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 |
| DEBT SERVICE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | 6,383 | 6,420 | 28,690 | 24,300 |
| 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 | \$ 6,383 | \$ 6,420 | \$ 28,690 | \$ 24,300 |

WILD SPACES PUBLIC PLACES FUND (057)

| REVENUE | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|-------------------------------|--------------------|---------------------|----------------------|-------------------|
| OPERATING REVENUE: | | | | |
| TAXES | \$ 605,530 | \$ 609,820 | \$ 641,646 | \$ 535,793 |
| PERMITS, FEES & ASSESSMENTS | 0 | 0 | 0 | 0 |
| INTERGOVT REVENUE | 0 | 500,000 | 0 | 0 |
| CHARGES FOR SERVICES | 0 | 0 | 0 | 0 |
| FINES & FORFEITURES | 0 | 0 | 0 | 0 |
| MISC REVENUE | 3,013 | 3,696 | 50,500 | 0 |
| TOTAL OPERATING | 608,543 | 1,113,516 | 692,146 | 535,793 |
| NON-OPERATING REVENUE: | | | | |
| TRANSFERS IN | 0 | 0 | 0 | 0 |
| USE OF FUND BALANCE | 0 | 0 | 40,867 | 0 |
| OTHER NON-REVENUES | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING | 0 | 0 | 40,867 | 0 |
| TOTAL REVENUE | \$ 608,543 | \$ 1,113,516 | \$ 733,013 | \$ 535,793 |

| EXPENDITURE | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|--------------------------------|--------------------|---------------------|----------------------|-------------------|
| OPERATING EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| OPERATING EXPENSES | 12,180 | 0 | 240,000 | 445,793 |
| CAPITAL OUTLAY | 388,130 | 3,362,758 | 493,013 | 90,000 |
| DEBT SERVICE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | 400,310 | 3,362,758 | 733,013 | 535,793 |
| 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 | \$ 400,310 | \$ 3,362,758 | \$ 733,013 | \$ 535,793 |

CHILDREN'S TRUST GRANT FUND (061)

| REVENUE | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|-------------------------------|--------------------|--------------------|----------------------|-------------------|
| OPERATING REVENUE: | | | | |
| TAXES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| PERMITS, FEES & ASSESSMENTS | 0 | 0 | 0 | 0 |
| INTERGOVT REVENUE | 0 | 0 | 0 | 83,723 |
| 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>83,723</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>\$ 83,723</u> |

| EXPENDITURE | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|--------------------------------|--------------------|--------------------|----------------------|-------------------|
| OPERATING EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| OPERATING EXPENSES | 0 | 0 | 0 | 83,723 |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 |
| DEBT SERVICE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | <u>0</u> | <u>0</u> | <u>0</u> | <u>83,723</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>\$ 83,723</u> |

DEBT SERVICE FUND (070)

| REVENUE | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|-------------------------------|--------------------|--------------------|----------------------|-------------------|
| OPERATING REVENUE: | | | | |
| TAXES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| PERMITS, FEES & ASSESSMENTS | 0 | 0 | 0 | 0 |
| INTERGOVT REVENUE | 0 | 0 | 0 | 0 |
| CHARGES FOR SERVICES | 0 | 0 | 0 | 0 |
| FINES & FORFEITURES | 0 | 0 | 0 | 0 |
| MISC REVENUE | 127 | 397 | 425 | 0 |
| TOTAL OPERATING | 127 | 397 | 425 | 0 |
| NON-OPERATING REVENUE: | | | | |
| TRANSFERS IN | 876,240 | 834,754 | 849,791 | 857,427 |
| USE OF FUND BALANCE | 0 | 0 | (13,089) | 749 |
| OTHER NON-REVENUES | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING | 876,240 | 834,754 | 836,702 | 858,176 |
| TOTAL REVENUE | \$ 876,367 | \$ 835,151 | \$ 837,127 | \$ 858,176 |

| EXPENDITURE | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|--------------------------------|--------------------|--------------------|----------------------|-------------------|
| OPERATING EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| OPERATING EXPENSES | 0 | 0 | 0 | 0 |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 |
| DEBT SERVICE | 925,085 | 836,799 | 837,127 | 858,176 |
| TOTAL OPERATING | 925,085 | 836,799 | 837,127 | 858,176 |
| 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 | \$ 925,085 | \$ 836,799 | \$ 837,127 | \$ 858,176 |

DONATION FUND (167)

| REVENUE | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|-------------------------------|--------------------|--------------------|----------------------|-------------------|
| OPERATING REVENUE: | | | | |
| TAXES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| PERMITS, FEES & ASSESSMENTS | 0 | 0 | 0 | 0 |
| INTERGOVT REVENUE | 0 | 0 | 0 | 0 |
| CHARGES FOR SERVICES | 0 | 0 | 0 | 0 |
| FINES & FORFEITURES | 0 | 0 | 0 | 0 |
| MISC REVENUE | 22,378 | 8,235 | 0 | 0 |
| TOTAL OPERATING | <u>22,378</u> | <u>8,235</u> | <u>0</u> | <u>0</u> |
| NON-OPERATING REVENUE: | | | | |
| TRANSFERS IN | 0 | 0 | 0 | 0 |
| USE OF FUND BALANCE | 0 | 0 | 15,451 | 21,790 |
| OTHER NON-REVENUES | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING | <u>0</u> | <u>0</u> | <u>15,451</u> | <u>21,790</u> |
| TOTAL REVENUE | \$ 22,378 | \$ 8,235 | \$ 15,451 | \$ 21,790 |

| EXPENDITURE | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|--------------------------------|--------------------|--------------------|----------------------|-------------------|
| OPERATING EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| OPERATING EXPENSES | 32,930 | 4,105 | 15,451 | 21,790 |
| CAPITAL OUTLAY | 17,886 | 0 | 0 | 0 |
| DEBT SERVICE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | <u>50,816</u> | <u>4,105</u> | <u>15,451</u> | <u>21,790</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 | \$ 50,816 | \$ 4,105 | \$ 15,451 | \$ 21,790 |

MUNICIPAL COMPLEX PROJECTS FUND (303)

| REVENUE | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|-------------------------------|--------------------|--------------------|----------------------|-------------------|
| OPERATING REVENUE: | | | | |
| TAXES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| PERMITS, FEES & ASSESSMENTS | 0 | 0 | 0 | 0 |
| INTERGOVT REVENUE | 0 | 0 | 0 | 0 |
| CHARGES FOR SERVICES | 0 | 0 | 0 | 0 |
| FINES & FORFEITURES | 0 | 0 | 0 | 0 |
| MISC REVENUE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | 0 | 0 | 0 | 0 |
| NON-OPERATING REVENUE: | | | | |
| TRANSFERS IN | 300,000 | 0 | 0 | 0 |
| USE OF FUND BALANCE | 0 | 0 | 0 | 0 |
| OTHER NON-REVENUES | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING | 300,000 | 0 | 0 | 0 |
| TOTAL REVENUE | \$ 300,000 | \$ 0 | \$ 0 | \$ 0 |

| EXPENDITURE | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|--------------------------------|--------------------|--------------------|----------------------|-------------------|
| 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 | 0 | 0 | 0 | 0 |
| RESERVES | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |

COMMUNITY REDEVELOPMENT AGENCY - CRA FUND (310)

| REVENUE | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|-------------------------------|--------------------|--------------------|----------------------|-------------------|
| OPERATING REVENUE: | | | | |
| TAXES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| PERMITS, FEES & ASSESSMENTS | 0 | 0 | 0 | 0 |
| INTERGOVT REVENUE | 270,419 | 278,224 | 282,693 | 280,812 |
| CHARGES FOR SERVICES | 0 | 0 | 0 | 0 |
| FINES & FORFEITURES | 0 | 0 | 0 | 0 |
| MISC REVENUE | 10,344 | 18,317 | 11,000 | 7,920 |
| TOTAL OPERATING | 280,763 | 296,541 | 293,693 | 288,732 |
| NON-OPERATING REVENUE: | | | | |
| TRANSFERS IN | 172,191 | 181,051 | 183,959 | 190,456 |
| USE OF FUND BALANCE | 0 | 0 | 259,398 | 452,862 |
| OTHER NON-REVENUES | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING | 172,191 | 181,051 | 443,357 | 643,318 |
| TOTAL REVENUE | \$ 452,954 | \$ 477,592 | \$ 737,050 | \$ 932,050 |

| EXPENDITURE | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|--------------------------------|--------------------|--------------------|----------------------|-------------------|
| OPERATING EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 85,156 | \$ 72,836 | \$ 110,354 | \$ 114,102 |
| OPERATING EXPENSES | 201,319 | 225,080 | 331,120 | 330,462 |
| CAPITAL OUTLAY | 124,683 | 0 | 158,949 | 353,206 |
| GRANTS AND AIDS | 0 | 2,146 | 27,347 | 25,000 |
| DEBT SERVICE | 99,280 | 99,280 | 99,280 | 99,280 |
| TOTAL OPERATING | 510,438 | 399,342 | 727,050 | 922,050 |
| NON-OPERATING: | | | | |
| OPERATING TRANSFERS OUT | 0 | 0 | 0 | 0 |
| OTHER NON-OPERATING | 0 | 0 | 0 | 0 |
| RESERVES | 0 | 0 | 10,000 | 10,000 |
| TOTAL NON-OPERATING | 0 | 0 | 10,000 | 10,000 |
| TOTAL EXPENDITURES | \$ 510,438 | \$ 399,342 | \$ 737,050 | \$ 932,050 |

SAN FELASCO CONSERVATION CORRIDOR FUND (313)

| REVENUE | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|-------------------------------|--------------------|--------------------|----------------------|-------------------|
| OPERATING REVENUE: | | | | |
| TAXES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| PERMITS, FEES & ASSESSMENTS | 0 | 0 | 0 | 0 |
| INTERGOVT REVENUE | 0 | 0 | 0 | 0 |
| CHARGES FOR SERVICES | 0 | 0 | 0 | 0 |
| FINES & FORFEITURES | 0 | 0 | 0 | 0 |
| MISC REVENUE | 38 | 59 | 0 | 0 |
| TOTAL OPERATING | 38 | 59 | 0 | 0 |
| NON-OPERATING REVENUE: | | | | |
| TRANSFERS IN | 0 | 0 | 0 | 0 |
| USE OF FUND BALANCE | 0 | 0 | 3,816 | 3,824 |
| OTHER NON-REVENUES | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING | 0 | 0 | 3,816 | 3,824 |
| TOTAL REVENUE | \$ 38 | \$ 59 | \$ 3,816 | \$ 3,824 |

| EXPENDITURE | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|--------------------------------|--------------------|--------------------|----------------------|-------------------|
| OPERATING EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| OPERATING EXPENSES | 1,400 | 0 | 3,816 | 3,824 |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 |
| DEBT SERVICE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | 1,400 | 0 | 3,816 | 3,824 |
| NON-OPERATING: | | | | |
| OPERATING TRANSFERS OUT | 0 | 0 | 0 | 0 |
| OTHER NON-OPERATING | 0 | 0 | 0 | 0 |
| RESERVES | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | \$ 1,400 | \$ 0 | \$ 3,816 | \$ 3,824 |

PROJECT LEGACY FUND (318)

| REVENUE | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|-------------------------------|--------------------|--------------------|----------------------|-------------------|
| OPERATING REVENUE: | | | | |
| TAXES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| PERMITS, FEES & ASSESSMENTS | 0 | 0 | 0 | 0 |
| INTERGOVT REVENUE | 0 | 0 | 0 | 0 |
| CHARGES FOR SERVICES | 0 | 0 | 0 | 0 |
| FINES & FORFEITURES | 0 | 0 | 0 | 0 |
| MISC REVENUE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | 0 | 0 | 0 | 0 |
| NON-OPERATING REVENUE: | | | | |
| TRANSFERS IN | 0 | 0 | 0 | 0 |
| USE OF FUND BALANCE | 0 | 0 | 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 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|--------------------------------|--------------------|--------------------|----------------------|-------------------|
| OPERATING EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| OPERATING EXPENSES | 20,404 | 0 | 0 | 0 |
| CAPITAL OUTLAY | 11,153 | 0 | 0 | 0 |
| DEBT SERVICE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | 31,557 | 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 | \$ 31,557 | \$ 0 | \$ 0 | \$ 0 |

HERITAGE OAKS IMPROVEMENTS FUND (319)

| REVENUE | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|-------------------------------|--------------------|--------------------|----------------------|-------------------|
| OPERATING REVENUE: | | | | |
| TAXES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| PERMITS, FEES & ASSESSMENTS | 0 | 0 | 0 | 0 |
| INTERGOVT REVENUE | 0 | 0 | 0 | 0 |
| CHARGES FOR SERVICES | 0 | 0 | 0 | 0 |
| FINES & FORFEITURES | 0 | 0 | 0 | 0 |
| MISC REVENUE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | 0 | 0 | 0 | 0 |
| NON-OPERATING REVENUE: | | | | |
| TRANSFERS IN | 0 | 0 | 0 | 0 |
| USE OF FUND BALANCE | 0 | 0 | 5,766 | 4,326 |
| OTHER NON-REVENUES | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING | 0 | 0 | 5,766 | 4,326 |
| TOTAL REVENUE | \$ 0 | \$ 0 | \$ 5,766 | \$ 4,326 |

| EXPENDITURE | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|--------------------------------|--------------------|--------------------|----------------------|-------------------|
| OPERATING EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| OPERATING EXPENSES | 0 | 0 | 5,766 | 4,326 |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 |
| DEBT SERVICE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | 0 | 0 | 5,766 | 4,326 |
| NON-OPERATING: | | | | |
| OPERATING TRANSFERS OUT | 0 | 0 | 0 | 0 |
| OTHER NON-OPERATING | 0 | 0 | 0 | 0 |
| RESERVES | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | \$ 0 | \$ 0 | \$ 5,766 | \$ 4,326 |

CDBG-NEIGHBORHOOD REVITALIZATION FUND (322)

| REVENUE | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|-------------------------------|--------------------|--------------------|----------------------|-------------------|
| OPERATING REVENUE: | | | | |
| TAXES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| PERMITS, FEES & ASSESSMENTS | 0 | 0 | 0 | 0 |
| INTERGOVT REVENUE | 0 | 328,257 | 345,271 | 0 |
| CHARGES FOR SERVICES | 0 | 0 | 0 | 0 |
| FINES & FORFEITURES | 0 | 0 | 0 | 0 |
| MISC REVENUE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | 0 | 328,257 | 345,271 | 0 |
| NON-OPERATING REVENUE: | | | | |
| TRANSFERS IN | 50,000 | 0 | 0 | 0 |
| USE OF FUND BALANCE | 0 | 0 | 10,800 | 0 |
| OTHER NON-REVENUES | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING | 50,000 | 0 | 10,800 | 0 |
| TOTAL REVENUE | \$ 50,000 | \$ 328,257 | \$ 356,071 | \$ 0 |

| EXPENDITURE | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|--------------------------------|--------------------|--------------------|----------------------|-------------------|
| OPERATING EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| OPERATING EXPENSES | 16,783 | 24,317 | 10,800 | 0 |
| CAPITAL OUTLAY | 0 | 364,730 | 345,271 | 0 |
| DEBT SERVICE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | 16,783 | 389,047 | 356,071 | 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 | \$ 16,783 | \$ 389,047 | \$ 356,071 | \$ 0 |

MILL CREEK SINK FUND (323)

| REVENUE | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|-------------------------------|--------------------|--------------------|----------------------|-------------------|
| OPERATING REVENUE: | | | | |
| TAXES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| PERMITS, FEES & ASSESSMENTS | 0 | 0 | 0 | 0 |
| INTERGOVT REVENUE | 0 | 606,845 | 800,000 | 716,908 |
| CHARGES FOR SERVICES | 0 | 0 | 0 | 0 |
| FINES & FORFEITURES | 0 | 0 | 0 | 0 |
| MISC REVENUE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | 0 | 606,845 | 800,000 | 716,908 |
| 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 | \$ 606,845 | \$ 800,000 | \$ 716,908 |

| EXPENDITURE | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|--------------------------------|--------------------|--------------------|----------------------|-------------------|
| OPERATING EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| OPERATING EXPENSES | 0 | 0 | 0 | 0 |
| CAPITAL OUTLAY | 95,590 | 525,011 | 800,000 | 716,908 |
| DEBT SERVICE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | 95,590 | 525,011 | 800,000 | 716,908 |
| 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 | \$ 95,590 | \$ 525,011 | \$ 800,000 | \$ 716,908 |

FLORIDA JOB GROWTH GRANT FUND (324)

| REVENUE | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|-------------------------------|--------------------|--------------------|----------------------|-------------------|
| OPERATING REVENUE: | | | | |
| TAXES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| PERMITS, FEES & ASSESSMENTS | 0 | 0 | 0 | 0 |
| INTERGOVT REVENUE | 0 | 521,314 | 5,671,048 | 16,872 |
| CHARGES FOR SERVICES | 0 | 0 | 0 | 0 |
| FINES & FORFEITURES | 0 | 0 | 0 | 0 |
| MISC REVENUE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | 0 | 521,314 | 5,671,048 | 16,872 |
| 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 | \$ 521,314 | \$ 5,671,048 | \$ 16,872 |

| EXPENDITURE | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|---------------------------------|--------------------|---------------------|----------------------|-------------------|
| OPERATING EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| OPERATING EXPENSES | 109 | 562 | 0 | 0 |
| CAPITAL OUTLAY | 0 | 1,512,380 | 5,671,048 | 16,872 |
| DEBT SERVICE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | 109 | 1,512,942 | 5,671,048 | 16,872 |
| 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 | \$ 109 | \$ 1,512,942 | \$ 5,671,048 | \$ 16,872 |

CDBG ECONOMIC DEVELOPMENT FUND (325)

| REVENUE | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|-------------------------------|--------------------|--------------------|----------------------|-------------------|
| OPERATING REVENUE: | | | | |
| TAXES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| PERMITS, FEES & ASSESSMENTS | 0 | 0 | 0 | 0 |
| INTERGOVT REVENUE | 8,000 | 253,808 | 974,683 | 17,097 |
| CHARGES FOR SERVICES | 0 | 0 | 0 | 0 |
| FINES & FORFEITURES | 0 | 0 | 0 | 0 |
| MISC REVENUE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | 8,000 | 253,808 | 974,683 | 17,097 |
| 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 | \$ 8,000 | \$ 253,808 | \$ 974,683 | \$ 17,097 |

| EXPENDITURE | Actual FY 17/18 | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|--------------------------------|--------------------|--------------------|----------------------|-------------------|
| OPERATING EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| OPERATING EXPENSES | 8,000 | 37,825 | 55,497 | 17,097 |
| CAPITAL OUTLAY | 0 | 239,981 | 919,186 | 0 |
| DEBT SERVICE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | 8,000 | 277,806 | 974,683 | 17,097 |
| NON-OPERATING: | | | | |
| OPERATING TRANSFERS OUT | 0 | 0 | 0 | 0 |
| OTHER NON-OPERATING | 0 | 0 | 0 | 0 |
| RESERVES | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | \$ 8,000 | \$ 277,806 | \$ 974,683 | \$ 17,097 |

INTERNAL SERVICE FUND (700)

| REVENUE | Actual FY 17/18* | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|-------------------------------|---------------------|---------------------|----------------------|---------------------|
| OPERATING REVENUE: | | | | |
| TAXES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| PERMITS, FEES & ASSESSMENTS | 275 | 440 | 0 | 0 |
| INTERGOVT REVENUE | 0 | 6,061 | 0 | 0 |
| CHARGES FOR SERVICES | 2,472,954 | 2,474,471 | 0 | 0 |
| FINES & FORFEITURES | 0 | 0 | 0 | 0 |
| MISC REVENUE | 16,568 | 41,785 | 20,000 | 8,000 |
| TOTAL OPERATING | 2,489,797 | 2,522,757 | 20,000 | 8,000 |
| NON-OPERATING REVENUE: | | | | |
| TRANSFERS IN | 0 | 0 | 2,697,112 | 2,084,697 |
| USE OF FUND BALANCE | 0 | 0 | 272,101 | 1,045,922 |
| OTHER NON-REVENUES | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING | 0 | 0 | 2,969,213 | 3,130,619 |
| TOTAL REVENUE | \$ 2,489,797 | \$ 2,522,757 | \$ 2,989,213 | \$ 3,138,619 |

| EXPENDITURE | Actual FY 17/18* | Actual FY 18/19 | Approved FY 19/20 | Final FY 20/21 |
|--------------------------------|---------------------|---------------------|----------------------|---------------------|
| OPERATING EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 1,647,232 | \$ 1,536,522 | \$ 1,728,772 | \$ 1,911,963 |
| OPERATING EXPENSES | 583,829 | 630,245 | 776,517 | 709,242 |
| CAPITAL OUTLAY | 0 | 0 | 158,000 | 188,727 |
| DEBT SERVICE | 0 | 152,302 | 225,924 | 228,687 |
| TOTAL OPERATING | 2,231,061 | 2,319,069 | 2,889,213 | 3,038,619 |
| NON-OPERATING: | | | | |
| OPERATING TRANSFERS OUT | 0 | 0 | 0 | 0 |
| OTHER NON-OPERATING | 0 | 189,154 | 0 | 0 |
| RESERVES | 0 | 0 | 100,000 | 100,000 |
| TOTAL NON-OPERATING | 0 | 189,154 | 100,000 | 100,000 |
| TOTAL EXPENDITURES | \$ 2,231,061 | \$ 2,508,223 | \$ 2,989,213 | \$ 3,138,619 |

*FY 18 includes sub-fund 701 for tracking of costs related to Operations Center/Warehouse construction.



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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

Mission of Department:

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

| EXPENDITURES | FY 18 Actual | FY 19 Actual | FY 20 Approved | FY 21 Final |
|-------------------------------|-----------------|-----------------|-------------------|----------------|
| <u>City Commission</u> | | | | |
| Personal Services | 105,242 | 100,963 | 101,466 | 102,129 |
| Operating Expenditures | 29,597 | 25,939 | 29,366 | 29,786 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Grants & Aids | 0 | 0 | 0 | 0 |
| Totals | 134,839 | 126,902 | 130,832 | 131,915 |
| Grand Total | 134,839 | 126,902 | 130,832 | 131,915 |

| FUNDING SOURCES | FY 18 Actual | FY 19 Actual | FY 20 Approved | FY 21 Final |
|--------------------|-----------------|-----------------|-------------------|----------------|
| General Fund | 134,839 | 126,902 | 130,832 | 131,915 |
| Grand Total | 134,839 | 126,902 | 130,832 | 131,915 |

CITY MANAGER

Mission of Department:

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

| EXPENDITURES | FY 18 Actual | FY 19 Actual | FY 20 Approved | FY 21 Final |
|-------------------------------|-----------------|-----------------|-------------------|----------------|
| <u>City Manager</u> | | | | |
| Personal Services | 512,446 | 350,566 | 368,328 | 540,770 |
| Operating Expenditures | 24,562 | 59,165 | 55,827 | 29,220 |
| Capital Outlay | 2,315 | 2,314 | 0 | 0 |
| Grants and Aids | 0 | 0 | 0 | 0 |
| Non-Operating Expenditures | 0 | 0 | 0 | 0 |
| Totals | 539,323 | 412,045 | 424,155 | 569,990 |
| <u>Human Resources</u> | | | | |
| Personal Services | 140,045 | 155,130 | 163,371 | 171,280 |
| Operating Expenditures | 38,700 | 42,327 | 48,727 | 48,395 |
| Capital Outlay | 0 | 0 | 0 | 1,500 |
| Grants and Aids | 0 | 0 | 0 | 0 |
| Non-Operating Expenditures | 0 | 0 | 0 | 0 |
| Totals | 178,745 | 197,457 | 212,098 | 221,175 |
| Grand Total | 718,068 | 609,502 | 636,253 | 791,165 |

| FUNDING SOURCES | FY 18 Actual | FY 19 Actual | FY 20 Approved | FY 21 Final |
|--------------------|-----------------|-----------------|-------------------|----------------|
| General Fund | 718,068 | 609,502 | 636,253 | 791,165 |
| Grand Total | 718,068 | 609,502 | 636,253 | 791,165 |

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 18 Actual | FY 19 Actual | FY 20 Approved | FY 21 Final |
|-----------------------------|-----------------|-----------------|-------------------|----------------|
| <u>City Attorney</u> | | | | |
| Personal Services | 0 | 0 | 0 | 0 |
| Operating Expenditures | 128,024 | 131,552 | 165,558 | 187,920 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Totals | 128,024 | 131,552 | 165,558 | 187,920 |
| Grand Total | 128,024 | 131,552 | 165,558 | 187,920 |

| FUNDING SOURCES | FY 18 Actual | FY 19 Actual | FY 20 Approved | FY 21 Final |
|--------------------|-----------------|-----------------|-------------------|----------------|
| General Fund | 128,024 | 131,552 | 165,558 | 187,920 |
| Grand Total | 128,024 | 131,552 | 165,558 | 187,920 |

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 18 Actual | FY 19 Actual | FY 20 Approved | FY 21 Final |
|------------------------|-----------------|-----------------|-------------------|----------------|
| Personal Services | 138,323 | 145,153 | 148,527 | 160,624 |
| Operating Expenditures | 36,421 | 44,358 | 51,427 | 54,695 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Grants & Aids | 0 | 0 | 0 | 0 |
| Totals | 174,744 | 189,511 | 199,954 | 215,319 |
| Grand Total | 174,744 | 189,511 | 199,954 | 215,319 |

| FUNDING SOURCES | FY 18 Actual | FY 19 Actual | FY 20 Approved | FY 21 Final |
|--------------------|-----------------|-----------------|-------------------|----------------|
| General Fund | 174,744 | 189,511 | 199,954 | 215,319 |
| Grand Total | 174,744 | 189,511 | 199,954 | 215,319 |

FINANCE AND ADMINISTRATIVE SERVICES

Mission of Department:

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

| EXPENDITURES | FY 18 Actual | FY 19 Actual | FY 20 Approved | FY 21 Final |
|--------------------------------------|-----------------|-----------------|-------------------|----------------|
| <u>Finance and Accounting</u> | | | | |
| Personal Services | 401,157 | 484,428 | 507,207 | 535,026 |
| Operating Expenditures | 68,679 | 73,248 | 87,279 | 92,082 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Totals | 469,836 | 557,676 | 594,486 | 627,108 |
| <u>Grants</u> | | | | |
| Personal Services | 100 | 0 | 0 | 0 |
| Operating Expenditures | 539 | 1,779 | 55,500 | 55,500 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Totals | 639 | 1,779 | 55,500 | 55,500 |
| <u>Utility Billing</u> | | | | |
| Personal Services | 485,008 | 268,432 | 323,121 | 342,922 |
| Operating Expenditures | 133,980 | 137,938 | 131,079 | 134,332 |
| Capital Outlay | 11,695 | 0 | 0 | 3,900 |
| Totals | 630,683 | 406,370 | 454,200 | 481,154 |
| <u>Utility Operations</u> | | | | |
| Personal Services | 245,531 | 257,644 | 263,857 | 324,699 |
| Operating Expenditures | 22,555 | 24,738 | 33,295 | 33,882 |
| Capital Outlay | 2,862 | 0 | 0 | 25,000 |
| Totals | 270,948 | 282,382 | 297,152 | 383,581 |
| <u>Facilities Maintenance</u> | | | | |
| Personal Services | 342,605 | 405,611 | 453,564 | 477,402 |
| Operating Expenditures | 157,466 | 131,873 | 177,608 | 197,880 |
| Capital Outlay | 2,329 | 43,525 | 70,000 | 405,632 |
| Totals | 502,400 | 581,009 | 701,172 | 1,080,914 |

FINANCE AND ADMINISTRATIVE SERVICES

| EXPENDITURES | FY 18 Actual | FY 19 Actual | FY 20 Approved | FY 21 Final |
|--------------------------------------|------------------|------------------|-------------------|------------------|
| <u>Information Technology</u> | | | | |
| Personal Services | 164,076 | 194,110 | 212,275 | 221,698 |
| Operating Expenditures | 75,264 | 89,720 | 72,627 | 226,647 |
| Capital Outlay | 85,008 | 45,199 | 290,000 | 150,000 |
| Totals | 324,348 | 329,029 | 574,902 | 598,345 |
| <u>Fire Rescue Services</u> | | | | |
| Personal Services | 0 | 0 | 0 | 0 |
| Operating Expenditures | 7,230 | 9,630 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Totals | 7,230 | 9,630 | 0 | 0 |
| Grand Total | 2,206,084 | 2,167,875 | 2,677,412 | 3,226,602 |

| FUNDING SOURCES | FY 18 Actual | FY 19 Actual | FY 20 Approved | FY 21 Final |
|--------------------|------------------|------------------|-------------------|------------------|
| General Fund | 1,268,617 | 1,420,954 | 1,857,715 | 2,291,223 |
| Special Revenue | 0 | 0 | 0 | 0 |
| Capital Projects | 0 | 0 | 0 | 0 |
| Internal Service | 937,467 | 746,921 | 819,697 | 935,379 |
| Grand Total | 2,206,084 | 2,167,875 | 2,677,412 | 3,226,602 |

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 18 Actual | FY 19 Actual | FY 20 Approved | FY 21 Final |
|---|-----------------|-----------------|-------------------|----------------|
| <u>Planning and Zoning</u> | | | | |
| Personal Services | 338,299 | 427,031 | 450,595 | 474,102 |
| Operating Expenditures | 46,544 | 101,690 | 87,735 | 109,572 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Totals | 384,843 | 528,721 | 538,330 | 583,674 |
| <u>Building</u> | | | | |
| Personal Services | 162,899 | 169,553 | 178,387 | 191,393 |
| Operating Expenditures | 15,072 | 15,872 | 31,678 | 31,991 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Totals | 177,971 | 185,425 | 210,065 | 223,384 |
| <u>City Beautification Board</u> | | | | |
| Operating Expenditures | 11,106 | 10,983 | 20,000 | 20,000 |
| Totals | 11,106 | 10,983 | 20,000 | 20,000 |
| <u>Tree Bank</u> | | | | |
| Operating Expenditures | 0 | 0 | 66,847 | 67,735 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Totals | 0 | 0 | 66,847 | 67,735 |
| Grand Total | 573,920 | 725,129 | 835,242 | 894,793 |

| FUNDING SOURCES | FY 18 Actual | FY 19 Actual | FY 20 Approved | FY 21 Final |
|--------------------|-----------------|-----------------|-------------------|----------------|
| General Fund | 573,920 | 725,129 | 768,395 | 827,058 |
| Special Revenue | 0 | 0 | 66,847 | 67,735 |
| Grand Total | 573,920 | 725,129 | 835,242 | 894,793 |

COMPLIANCE AND RISK MANAGEMENT

Mission of Department:

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

| EXPENDITURES | FY 18 Actual | FY 19 Actual | FY 20 Approved | FY 21 Final |
|--|-----------------|-----------------|-------------------|----------------|
| <u>Compliance & Risk Management</u> | | | | |
| Personal Services | 355,445 | 286,631 | 349,523 | 353,935 |
| Operating Expenditures | 18,392 | 29,624 | 52,538 | 49,966 |
| Capital Outlay | 0 | 14,689 | 0 | 0 |
| Totals | 373,837 | 330,944 | 402,061 | 403,901 |
| Grand Total | 373,837 | 330,944 | 402,061 | 403,901 |

| FUNDING SOURCES | FY 18 Actual | FY 19 Actual | FY 20 Approved | FY 21 Final |
|-----------------------|-----------------|-----------------|-------------------|----------------|
| General Fund | 341,499 | 297,078 | 366,433 | 366,268 |
| Internal Service Fund | 32,338 | 33,866 | 35,628 | 37,633 |
| Grand Total | 373,837 | 330,944 | 402,061 | 403,901 |

RECREATION AND CULTURE

Mission of Department:

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

| EXPENDITURES | FY 18 Actual | FY 19 Actual | FY 20 Approved | FY 21 Final |
|---|-----------------|-----------------|-------------------|----------------|
| <u>Recreation and Culture</u> | | | | |
| Personal Services | 308,824 | 379,351 | 450,167 | 476,895 |
| Operating Expenditures | 453,852 | 493,058 | 547,870 | 626,382 |
| Capital Outlay | 62,011 | 135,474 | 342,800 | 115,353 |
| Non-Operating | 0 | 0 | 0 | 0 |
| Totals | 824,687 | 1,007,883 | 1,340,837 | 1,218,630 |
| <u>Recreation Donations</u> | | | | |
| Operating Expenditures | 7,156 | 1,131 | 13,257 | 20,395 |
| Capital Outlay | 15,186 | 0 | 0 | 0 |
| Totals | 22,342 | 1,131 | 13,257 | 20,395 |
| <u>Project Legacy</u> | | | | |
| Operating Expenditures | 20,404 | 0 | 0 | 0 |
| Capital Outlay | 11,153 | 0 | 0 | 0 |
| Totals | 31,557 | 0 | 0 | 0 |
| <u>San Felasco Conservation Corridor</u> | | | | |
| Operating Expenditures | 1,400 | 0 | 3,816 | 3,824 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Totals | 1,400 | 0 | 3,816 | 3,824 |
| <u>Youth Volleyball</u> | | | | |
| Operating Expenditures | 4,782 | 1,463 | 1,061 | 1,066 |
| Non-Operating | 0 | 0 | 0 | 0 |
| Totals | 4,782 | 1,463 | 1,061 | 1,066 |
| <u>Community Center Donations</u> | | | | |
| Operating Expenditures | 625 | 0 | 327 | 329 |
| Capital Outlay | 2,700 | 0 | 0 | 0 |
| Totals | 3,325 | 0 | 327 | 329 |

RECREATION AND CULTURE

| EXPENDITURES | FY 18 Actual | FY 19 Actual | FY 20 Approved | FY 21 Final |
|---|------------------|------------------|-------------------|------------------|
| <u>Youth Basketball</u> | | | | |
| Operating Expenditures | 19,448 | 0 | 0 | 0 |
| Non-Operating | 0 | 0 | 0 | 0 |
| Totals | 19,448 | 0 | 0 | 0 |
| <u>Youth Flag Football</u> | | | | |
| Operating Expenditures | 0 | 1,511 | 806 | 0 |
| Non-Operating | 0 | 0 | 0 | 0 |
| Totals | 0 | 1,511 | 806 | 0 |
| <u>Children's Trust Grant</u> | | | | |
| Operating Expenditures | 0 | 0 | 0 | 83,723 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Totals | 0 | 0 | 0 | 83,723 |
| <u>Wild Spaces Public Places</u> | | | | |
| Operating Expenditures | 12,180 | 0 | 240,000 | 445,793 |
| Capital Outlay | 388,130 | 3,362,758 | 493,013 | 90,000 |
| Totals | 400,310 | 3,362,758 | 733,013 | 535,793 |
| Grand Total | 1,307,851 | 4,374,746 | 2,093,117 | 1,863,760 |

| FUNDING SOURCES | FY 18 Actual | FY 19 Actual | FY 20 Approved | FY 21 Final |
|--------------------|------------------|------------------|-------------------|------------------|
| General Fund | 824,687 | 1,007,883 | 1,340,837 | 1,218,630 |
| Special Revenue | 49,897 | 4,105 | 15,451 | 105,513 |
| Capital Project | 433,267 | 3,362,758 | 736,829 | 539,617 |
| Grand Total | 1,307,851 | 4,374,746 | 2,093,117 | 1,863,760 |

POLICE DEPARTMENT

Mission of Department:

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

| EXPENDITURES | FY 18 Actual | FY 19 Actual | FY 20 Approved | FY 21 Final |
|---|-----------------|-----------------|-------------------|----------------|
| <u>Patrol & Administration</u> | | | | |
| Personal Services | 2,188,682 | 2,275,735 | 2,447,615 | 2,514,179 |
| Operating Expenditures | 366,493 | 437,178 | 441,665 | 493,808 |
| Capital Outlay | 164,618 | 173,783 | 300,683 | 160,081 |
| Non-Operating | 0 | 0 | 0 | 0 |
| Totals | 2,719,793 | 2,886,696 | 3,189,963 | 3,168,068 |
| <u>Communications</u> | | | | |
| Personal Services | 301,558 | 316,124 | 415,753 | 380,909 |
| Operating Expenditures | 17,172 | 11,765 | 18,942 | 29,607 |
| Capital Outlay | 28,105 | 0 | 313,100 | 119,794 |
| Non-Operating | 0 | 0 | 0 | 0 |
| Totals | 346,835 | 327,889 | 747,795 | 530,310 |
| <u>School Crossing Guard</u> | | | | |
| Personal Services | 0 | 0 | 0 | 0 |
| Operating Expenditures | 20,802 | 19,357 | 24,100 | 24,100 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Non-Operating | 0 | 0 | 0 | 0 |
| Totals | 20,802 | 19,357 | 24,100 | 24,100 |
| <u>Explorer Program - GF</u> | | | | |
| Operating Expenditures | 1,077 | 2,196 | 2,000 | 2,000 |
| Totals | 1,077 | 2,196 | 2,000 | 2,000 |
| <u>Explorer Post 537</u> | | | | |
| Personal Services | 0 | 0 | 0 | 0 |
| Operating Expenditures | 0 | 1,081 | 5,250 | 5,000 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Totals | 0 | 1,081 | 5,250 | 5,000 |

POLICE DEPARTMENT

| EXPENDITURES | FY 18 Actual | FY 19 Actual | FY 20 Approved | FY 21 Final |
|--------------------------------------|------------------|------------------|-------------------|------------------|
| <u>APD Donations</u> | | | | |
| Operating Expenditures | 919 | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Totals | 919 | 0 | 0 | 0 |
| <u>Reserve Program</u> | | | | |
| Operating Expenditures | 1,949 | 180 | 3,000 | 3,000 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Totals | 1,949 | 180 | 3,000 | 3,000 |
| <u>Additional Court Costs</u> | | | | |
| Operating Expenditures | 2,553 | 2,503 | 3,800 | 6,200 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Totals | 2,553 | 2,503 | 3,800 | 6,200 |
| Grand Total | 3,093,928 | 3,239,902 | 3,975,908 | 3,738,678 |

| FUNDING SOURCES | FY 18 Actual | FY 19 Actual | FY 20 Approved | FY 21 Final |
|--------------------|------------------|------------------|-------------------|------------------|
| General Fund | 3,090,456 | 3,236,318 | 3,966,858 | 3,727,478 |
| Special Revenue | 3,472 | 3,584 | 9,050 | 11,200 |
| Grand Total | 3,093,928 | 3,239,902 | 3,975,908 | 3,738,678 |

PUBLIC SERVICES

Mission of Department:

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

| EXPENDITURES | FY 18 Actual | FY 19 Actual | FY 20 Approved | FY 21 Final |
|--------------------------------------|-----------------|-----------------|-------------------|----------------|
| <u>Electric Utility</u> | | | | |
| Personal Services | 754,545 | 971,853 | 1,016,078 | 1,089,212 |
| Operating Expenditures | 1,667,681 | 1,722,361 | 534,619 | 559,258 |
| Capital Outlay | 0 | 0 | 5,582,843 | 6,354,495 |
| Purchased Power Costs | 8,049,992 | 8,124,374 | 8,396,000 | 8,490,000 |
| Debt Service | 32,823 | 19,809 | 472,933 | 0 |
| Non-Operating | 2,313,639 | 2,158,591 | 2,989,487 | 2,728,413 |
| Totals | 12,818,680 | 12,996,988 | 18,991,960 | 19,221,378 |
| <u>Water Utility</u> | | | | |
| Personal Services | 87,047 | 202,616 | 212,583 | 300,182 |
| Operating Expenditures | 1,493,136 | 1,480,623 | 418,979 | 374,481 |
| Capital Outlay | 0 | 0 | 1,664,877 | 1,134,726 |
| Debt Service | 16,997 | 44,461 | 173,975 | 269,391 |
| Non-Operating | 2,108 | 29,696 | 1,212,136 | 990,444 |
| Totals | 1,599,288 | 1,757,396 | 3,682,550 | 3,069,224 |
| <u>Wastewater Utility</u> | | | | |
| Personal Services | 360,459 | 420,972 | 420,301 | 438,362 |
| Operating Expenditures | 1,811,822 | 1,886,727 | 615,099 | 721,291 |
| Capital Outlay | 0 | 0 | 1,317,181 | 739,339 |
| Debt Service | 241,989 | 247,764 | 661,646 | 726,734 |
| Non-Operating | 64,798 | 112,626 | 645,384 | 525,485 |
| Totals | 2,479,068 | 2,668,089 | 3,659,611 | 3,151,211 |
| <u>Public Works</u> | | | | |
| Personal Services | 385,570 | 405,484 | 474,719 | 540,464 |
| Operating Expenditures | 177,348 | 199,019 | 285,205 | 291,428 |
| Capital Outlay | 43,270 | 240,354 | 599,497 | 530,000 |
| Totals | 606,188 | 844,857 | 1,359,421 | 1,361,892 |
| <u>Solid Waste Disposal</u> | | | | |
| Operating Expenditures | 693,187 | 686,619 | 718,200 | 712,850 |
| Non-Operating | 2,120 | 4,086 | 0 | 0 |
| Totals | 695,307 | 690,705 | 718,200 | 712,850 |
| <u>Mosquito Control</u> | | | | |
| Personal Services | 7,276 | 6,241 | 7,548 | 7,647 |
| Operating Expenditures | 37,557 | 58,289 | 35,869 | 47,672 |
| Capital Outlay | 0 | 0 | 35,000 | 0 |
| Non-Operating | 202 | 540 | 27,783 | 32,000 |
| Totals | 45,035 | 65,070 | 106,200 | 87,319 |
| <u>Utility Administration</u> | | | | |
| Personal Services | 483,562 | 545,646 | 628,413 | 692,113 |
| Operating Expenditures | 157,243 | 269,721 | 250,209 | 239,174 |
| Capital Outlay | 0 | 0 | 105,000 | 32,000 |
| Non-Operating | 0 | 189,154 | 0 | 0 |
| Totals | 640,805 | 1,004,521 | 983,622 | 963,287 |

PUBLIC SERVICES

| EXPENDITURES | FY 18 Actual | FY 19 Actual | FY 20 Approved | FY 21 Final |
|---|-------------------|-------------------|-------------------|-------------------|
| <u>Water Collection and Distribution</u> | | | | |
| Personal Services | 313,969 | 320,465 | 360,926 | 392,563 |
| Operating Expenditures | 199,167 | 168,486 | 327,285 | 274,798 |
| Capital Outlay | 0 | 0 | 43,000 | 108,855 |
| Totals | 513,136 | 488,951 | 731,211 | 776,216 |
| <u>Warehouse Operations</u> | | | | |
| Personal Services | 51,403 | 52,760 | 55,974 | 58,970 |
| Operating Expenditures | 20,946 | 28,902 | 27,157 | 19,475 |
| Capital Outlay | 0 | 0 | 10,000 | 18,972 |
| Totals | 72,349 | 81,662 | 93,131 | 97,417 |
| <u>FDOT Highway Beautification</u> | | | | |
| Capital Outlay | 23,000 | 88,788 | 0 | 0 |
| Totals | 23,000 | 88,788 | 0 | 0 |
| <u>TK Basin Special Assessment</u> | | | | |
| Operating Expenditures | 6,383 | 6,420 | 28,690 | 24,300 |
| Totals | 6,383 | 6,420 | 28,690 | 24,300 |
| <u>CP - Heritage Oaks</u> | | | | |
| Operating Expenditures | 0 | 0 | 5,766 | 4,326 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Totals | 0 | 0 | 5,766 | 4,326 |
| <u>CP - CDBG Neighborhood Revitalization</u> | | | | |
| Operating Expenditures | 16,783 | 24,317 | 10,800 | 0 |
| Capital Outlay | 0 | 364,730 | 345,271 | 0 |
| Totals | 16,783 | 389,047 | 356,071 | 0 |
| <u>CP - Millcreek Sink</u> | | | | |
| Capital Outlay | 95,590 | 525,011 | 800,000 | 716,908 |
| Totals | 95,590 | 525,011 | 800,000 | 716,908 |
| <u>CP - FL Job Growth Grant</u> | | | | |
| Operating Expenditures | 109 | 562 | 0 | 0 |
| Capital Outlay | 0 | 1,512,380 | 5,671,048 | 16,872 |
| Totals | 109 | 1,512,942 | 5,671,048 | 16,872 |
| <u>CP - CDBG Economic Development</u> | | | | |
| Operating Expenditures | 8,000 | 37,825 | 55,497 | 17,097 |
| Capital Outlay | 0 | 239,981 | 919,186 | 0 |
| Totals | 8,000 | 277,806 | 974,683 | 17,097 |
| <u>CP - Operations Center/Warehouse</u> | | | | |
| Operating Expenditures | 49,523 | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Debt Service | 0 | 0 | 0 | 0 |
| Totals | 49,523 | 0 | 0 | 0 |
| Grand Total | 19,669,244 | 23,398,253 | 38,162,164 | 30,220,297 |

PUBLIC SERVICES

| FUNDING SOURCES | FY 18 Actual | FY 19 Actual | FY 20 Approved | FY 21 Final |
|------------------------|-------------------------|-------------------------|---------------------------|------------------------|
| General Fund | 1,324,495 | 1,624,350 | 2,077,621 | 2,074,742 |
| Special Revenue | 6,383 | 6,420 | 28,690 | 24,300 |
| Enterprise | 16,942,071 | 17,487,543 | 26,440,321 | 25,529,132 |
| Internal Service | 1,275,813 | 1,575,134 | 1,807,964 | 1,836,920 |
| Capital Projects | 120,482 | 2,704,806 | 7,807,568 | 755,203 |
| Trust & Agency | 0 | 0 | 0 | 0 |
| Grand Total | 19,669,244 | 23,398,253 | 38,162,164 | 30,220,297 |

DEBT SERVICE

Mission of Department:

This budget accounts for expenditures which are non-departmental in nature; it includes the City's outstanding General Long-Term and Internal Service Fund debt service. These budgets are administered by the Finance and Administrative Services Department.

| EXPENDITURES | FY 18 Actual | FY 19 Actual | FY 20 Approved | FY 21 Final |
|--|-----------------|-----------------|-------------------|------------------|
| <u>Debt Service-L/T Gen. Government</u> | | | | |
| Debt Service | 925,085 | 836,799 | 837,127 | 858,176 |
| Non-Operating | 0 | 0 | 0 | 0 |
| Totals | 925,085 | 836,799 | 837,127 | 858,176 |
| <u>Debt Service-L/T Internal Service Fund</u> | | | | |
| Debt Service | 0 | 152,302 | 225,924 | 228,687 |
| Non-Operating | 0 | 0 | 0 | 0 |
| Totals | 0 | 152,302 | 225,924 | 228,687 |
| Grand Total | 925,085 | 989,101 | 1,063,051 | 1,086,863 |

| FUNDING SOURCES | FY 18 Actual | FY 19 Actual | FY 20 Approved | FY 21 Final |
|-----------------------------------|-----------------|-----------------|-------------------|------------------|
| General Government - Debt Service | 925,085 | 836,799 | 837,127 | 858,176 |
| Internal Service Fund | 0 | 152,302 | 225,924 | 228,687 |
| Grand Total | 925,085 | 989,101 | 1,063,051 | 1,086,863 |

COMMUNITY REDEVELOPMENT AGENCY - CRA

Mission of Department:

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

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

| EXPENDITURES | FY 18 Actual | FY 19 Actual | FY 20 Approved | FY 21 Final |
|----------------------------|-----------------|-----------------|-------------------|----------------|
| <u>Downtown CRA</u> | | | | |
| Personal Services | 85,156 | 72,836 | 110,354 | 114,102 |
| Operating Expenditures | 201,319 | 225,080 | 331,120 | 330,462 |
| Capital Outlay | 124,683 | 0 | 158,949 | 353,206 |
| Debt Service | 99,280 | 99,280 | 99,280 | 99,280 |
| Grants and Aids | 0 | 2,146 | 27,347 | 25,000 |
| Non-Operating | 0 | 0 | 10,000 | 10,000 |
| Totals | 510,438 | 399,342 | 737,050 | 932,050 |
| Grand Total | 510,438 | 399,342 | 737,050 | 932,050 |

| FUNDING SOURCES | FY 18 Actual | FY 19 Actual | FY 20 Approved | FY 21 Final |
|--------------------|-----------------|-----------------|-------------------|----------------|
| Special Revenue | 510,438 | 399,342 | 737,050 | 932,050 |
| Grand Total | 510,438 | 399,342 | 737,050 | 932,050 |

SPECIAL EXPENSE

Mission of Department:

The Special Expense budget accounts for expenditures which are non-departmental in nature. Examples include Citywide unemployment compensation expenses, July 4th expenses, City CRA contribution, grants and aid to private organizations, reserves, and transfers out for debt service. This budget is administered by the Finance and Administrative Services Department.

| EXPENDITURES | FY 18 Actual | FY 19 Actual | FY 20 Approved | FY 21 Final |
|---|------------------|------------------|-------------------|------------------|
| <u>Special Expense-General Gov't</u> | | | | |
| Personal Services | 0 | 11,998 | 14,100 | 14,474 |
| Operating Expenditures | 95,519 | 100,574 | 120,500 | 255,839 |
| Capital Outlay | 0 | 77,078 | 40,000 | 66,450 |
| Grants and Aids | 20,000 | 20,000 | 20,000 | 40,000 |
| Non-Operating | 1,035,834 | 950,476 | 1,166,072 | 1,176,238 |
| Totals | 1,151,353 | 1,160,126 | 1,360,672 | 1,553,001 |
| <u>Special Expense-ISF Contingency</u> | | | | |
| Non-Operating | 0 | 0 | 100,000 | 100,000 |
| Totals | 0 | 0 | 100,000 | 100,000 |
| Grand Total | 1,151,353 | 1,160,126 | 1,460,672 | 1,653,001 |

| FUNDING SOURCES | FY 18 Actual | FY 19 Actual | FY 20 Approved | FY 21 Final |
|--------------------|------------------|------------------|-------------------|------------------|
| General Fund | 1,151,353 | 1,160,126 | 1,360,672 | 1,553,001 |
| Special Revenue | 0 | 0 | 0 | 0 |
| Internal Service | 0 | 0 | 100,000 | 100,000 |
| Grand Total | 1,151,353 | 1,160,126 | 1,460,672 | 1,653,001 |



SECTION 5

GLOSSARY

GLOSSARY OF KEY TERMS

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

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

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

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

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

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

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

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

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

CAPITAL OUTLAY or CAPITAL EQUIPMENT is an item such as office furniture, fleet equipment, data processing equipment or other equipment with a unit cost of \$1,000 or more.

CAPITAL PROJECT is any improvement or acquisition of major facilities with a useful life of at least five years such as roads, bridges, buildings, or land.

CHARGES FOR SERVICES are revenues stemming from charges for current services. They include all revenue related to services performed whether received from private individuals or other governmental units.

CONTINGENCY is an appropriation of funds set aside to cover unforeseen events that occur during the fiscal year, such as new State mandates, shortfalls in revenue and unanticipated expenditures.

DEBT SERVICE is the dollars required to repay funds borrowed by means of an issuance of bonds or a bank loan. The components of the debt services payment typically include an amount to retire a portion of the principal amount borrowed as well as interest on the remaining outstanding unpaid principal balance.

DEFICIT is the excess of expenditures or expenses over resources.

DEPARTMENT is, for budgeting purposes, any distinct government organizational entity receiving direct funding approved by the City Commission in order to provide a major governmental function, such as Public Services.

DIVISION is a sub-unit of a department engaging in the provision of a large multi-service program. An example would be the division of Utility Operations within the department of Public Services.

ENDING FUND BALANCE is funds carried over at the end of the fiscal year. Within a fund, the revenue on hand at the beginning of the fiscal year, plus revenues received during the year, less expenses equals ending fund balance.

ENTERPRISE FUND is a fund used to account for operations that are financed and operated in a manner similar to private business enterprises, wherein the stated intent is that costs (including depreciation) of providing goods and services be financed from revenues recovered primarily through user fees.

FISCAL YEAR is a 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. The fiscal year for the City of Alachua is October 1 through September 30.

FIXED ASSETS are long-term assets which are intended to continue to be held or used, such as land, buildings, improvements other than buildings, machinery, and equipment.

FTE is the acronym for Full-time Equivalent. See the definition for **FULL-TIME EQUIVALENT**.

FULL-TIME EQUIVALENT is one position funded for a full year. For example, a permanent employee funded and paid for 40 hours/week and 52 weeks/year or 2 employees funded and paid for 20 hours/week and 52 weeks/year would be equal to one full-time equivalent.

FUNCTIONAL CLASSIFICATION is the expenditure classification according to the principal purposes for which expenditures are made. Examples are general government, public safety, and transportation.

FUND is an accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE represents the excess of fund current assets over its current liabilities. For accounting purposes, fund balance is calculated as of year end and is based on the difference between actual revenues and expenditures for the fiscal year.

GENERAL FUND is a fund that accounts for all financial transactions except those required to be accounted for separately. The funds resources, ad valorem taxes, and other revenue provide services or benefits to all residents of the City of Alachua.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP) comprises the uniform minimum standards of, and guidelines for external financial reporting that govern the form and content of the basic financial statements. They include not only broad guidelines of general application, but also detailed practices and procedures.

GOVERNMENTAL ACCOUNTING AND FINANCIAL REPORTING (GAFR) is a specific method of reporting "government-type activities" usually not found in private enterprises. GAFR standards are set by the Governmental Accounting Standards Board (GASB).

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB) is an independent private organization responsible for establishing financial accounting standards, otherwise known as GAAP, for state and local government entities.

GOVERNMENT FINANCE OFFICERS' ASSOCIATION (GFOA) is a national organization consisting of members from state and local governments throughout the United States. Its purpose is to promote improved accountability for state and local governments by providing practical guidance through seminars and publications.

GRANTS AND AIDS includes all grants, subsidies, and contributions from other government agencies or private organizations.

INFRASTRUCTURE is a permanent installation such as a building, road, or wastewater collection system that provides public services.

INTERFUND TRANSFER is the movement of funds from one accounting entity to another within a single government.

INTERGOVERNMENTAL REVENUES are revenues from other governments in the form of grants, entitlements, shared revenues or payments in lieu of taxes.

LEVY is the action of imposing taxes, special assessments, or service charges for the support of City activities.

MAJOR ACCOUNT CODE is a broad designation for more specific line item accounts. The City of Alachua adopts its budget within six major account codes: Personal Services, Operating Expenses, Grants and Aids, Debt Service, Non-Operating and Capital Outlay.

MILL is a monetary measure equating to 0.001 of a dollar. When referring to the AD VALOREM TAX it means that a 1-mill tax is one dollar of tax on \$1,000 of taxable value.

MILLAGE RATE is the rate per \$1,000 of taxable property value which, when multiplied by the taxable value, yields the tax billing for a given parcel.

MISSION STATEMENT is a broad statement of purposes that is derived from organization and/or community values and goals.

NON-OPERATING EXPENDITURES are costs of government services that are not directly attributable to a specific City program or operation. Examples include debt service obligations and contributions to community service organizations.

NON-OPERATING REVENUES comprise income received by a government not directly attributable to providing a service. An example would include debt proceeds received from a bond issue.

OPERATING BUDGET is the budget including appropriations for recurring and certain one-time expenditures that will be consumed in a fixed period of time to provide for day-to-day operations (e.g. salaries and related benefits, operating supplies, professional services and operating equipment).

OPERATING TRANSFERS are legally authorized transfer of money from one fund to another fund from which the resources are to be expended.

PROPERTY TAX is another term for ad valorem tax. See definition for **AD VALOREM TAX**.

PROPRIETARY FUND is a fund category which often emulates the private sector and focuses on the measurement of net income. Expenditures are funded by user charges and fees.

PUBLIC SAFETY is a major category of services related to the security of persons and property.

RESERVES AND REFUNDS refers to budget category for funds required to meet both anticipated and unanticipated needs; the balance of anticipated earmarked revenues not required for operation in the budget year; estimated reimbursements to organizations, state, or federal governments for revenues received and not spent, and those required to be set aside by bond covenants.

RETAINED EARNINGS APPROPRIATION refers to funds set aside within an Enterprise Fund for future appropriation by the City Manager and/or City Commission approval.

REVENUE are funds that governments receive as income, including such items as tax payments, fees for specific services, receipts from other governments, fines and forfeitures, grants, shared revenues and interest income.

REVENUE BONDS are bonds usually sold for constructing or purchasing capital projects. Reliable revenue other than ad valorem taxes is pledged as the source for funding to pay bond principal and interest.

SPECIAL REVENUE FUNDS are funds used to account for proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

STATUTE is a written law enacted by a duly organized and constituted legislative body. Citations are often followed by "F.S." to indicate Florida Statute.

SURPLUS is an excess of resources over expenditures or expenses.

TAXES are compulsory charges levied by a government for the purpose of financing services performed for the common benefit. This term does not include specific charges made against particular persons or property for current or permanent benefits such as special assessments. Neither does the term include charges for services rendered only to those paying such charges as, for example, sewer service charges.

TAX RATE is the amount of tax stated in terms of a unit of the tax base. For example, 4.000 mills yield \$4 per \$1,000 of taxable value.

TAXABLE VALUATION is the value used for computing ad valorem taxes levied against property. Taxable value is the assessed value less any exemptions allowed by law. The most common exemption is the homestead exemption (up to \$50,000) allowed when the owner uses the property as a principal residence. Exemptions are also granted for disability, government owned and non-profit owned property.

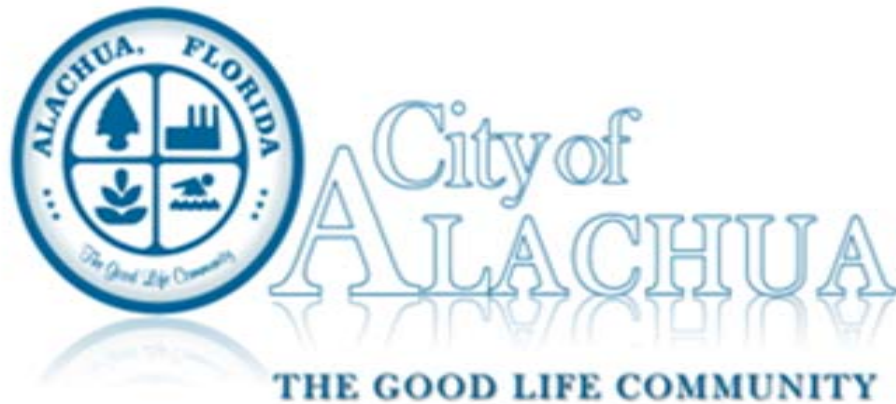
TRIM is an acronym for Truth In Millage Law. See the definition for **TRUTH IN MILLAGE LAW**.

TRUST AND AGENCY FUNDS are funds used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds.

TRUTH IN MILLAGE LAW (TRIM) is a Florida Law enacted in 1980 which changed the budget process for local taxing governments. It was designed to keep the public informed about the taxing intentions of various taxing authorities.

USER (FEES) CHARGES are payments of a fee for receipt of a public service by those individuals benefiting from the service.

**CITY OF ALACHUA
FISCAL YEAR 2021
FINAL BUDGET**



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