

the good life community



FISCAL YEAR 2021-2022
FINAL BUDGET

# **CITY OF ALACHUA**

### PREPARED BY:

### THE CITY OF ALACHUA FINANCE AND ADMINISTRATIVE SERVICES DEPARTMENT

### FINANCE AND ADMINISTRATIVE SERVICES STAFF

Robert A. Bonetti Stephanie L. Herlong

Gardhy M. Saint-Vil

Benjamin T. Love

Donna G. Smith

Allen A. Jones

Regina A. Reed

Tyler S. Williams

Tami L. Adkins

Megan E. Hoyt

Tara Z. Clarke

Mileana D. Fields

Crystal A. Walker

Jason L. Baker

Anthony D. Nathan II

Frederick A. Lewis

Naron A. Curtis

Ronald C. Jenkins, Jr.

Alexander D. Watson

Teresa E. Mills

Connie L. Sandusky

Torry L. Davis

Brandon D. Kestner

James E. Porter

Leroy M. Williams

Director

**Utility Billing Manager** 

IT Manager

Facilities Maintenance Manager

**Purchasing Specialist** 

Meter Reader Supervisor

Senior Accountant

Senior Accountant

**Accounts Payable Specialist** 

**Utility Billing Assistant** 

**Customer Service Representative** 

**Customer Service Representative** 

**Customer Service Representative** 

IT Technical Assistant

IT Technical Assistant

**Facilities Maintenance Supervisor** 

Facilities Maintenance Worker

Facilities Maintenance Worker

Facilities Maintenance Mechanic

**Facilities Custodial Worker** 

**Facilities Custodial Worker** 

Meter Reader

Meter Reader

Meter Reader

Meter Reader

# **CREDITS**

City of Alachua Commission

Mike DaRoza, City Manager

Marian B. Rush, Esq., City Attorney

Elliot O. Harris, Recreation and Culture Director

Donna J. Myers, Human Resources Director

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 Ashley McGraw and foremost

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 10,470.

### **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, Compliance and Risk Management, Finance and Administrative Services, Human Resources, 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.

# <u>INTRODUCTION</u>

This document represents the City of Alachua's final financial budget for FY 2021-2022. 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 2021-2022 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

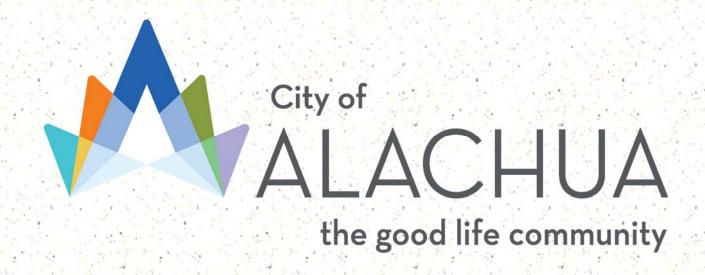
Email: finance@cityofalachua.org
In person: City of Alachua City Hall

15100 N. W. 142<sup>nd</sup> Terrace Alachua, Florida 32615

# **TABLE OF CONTENTS**

Section One: Budget Message	
Budget Message	
Section Two: Budget Summary	
Introduction to City Budgeting	
The Budget Process	
City Organizational Chart	
Budget Sources and Uses	
Budget Revenues by Source	
Budget Uses by Function	
Budget by Function - All Funds	10
Budget Revenues by Source – General Fund	12
Budget Uses by Function – General Fund	13
Budget by Function – General Fund	14
Full Time Equivalent Positions Summary	15
Estimation of the City's Ending Fund Balance	16
Fund Balance Summary	17
Interfund Transfer Overview	18
Interfund Transfer Summary	19
Section Three: Fund Summaries	
Basis of Accounting and Budgeting	22
Fund Accounting	23
Budget by Fund Type	24
General Fund	25
Electric Utility Fund	
Water Utility Fund	27
Wastewater Utility Fund	28
Mosquito Control Fund	
Additional Court Costs Fund	30
Tree Bank Fund	32
Explorer Post 537 Fund	32
TK Basin Stormwater Assessment Fund	33
Wild Spaces Public Places Fund	
Children's Trust Grant Fund	
Debt Service Fund	36
Donation Fund	
Community Redevelopment Agency Fund	
San Felasco Conservation Corridor Fund	
Heritage Oaks Improvements Fund	
CDBG-Neighborhood Revitalization Fund	
Mill Creek Sink Fund	
Florida Job Growth Fund	
CDBG-Economic Development Fund	
Internal Service Fund	45

Section Four: Department Summaries	
City Commission	49
City Manager	50
City Manager City Attorney	51
Human Resources	52
Finance and Administrative Services	53
Planning and Community Development	55
Compliance and Risk Management	
Recreation and Culture	57
Police Department	59
Public Services	61
Debt Service	64
Community Redevelopment Agency - CRA	65
Special Expense	66
Section Five: Glossary	
Glossary	68



SECTION 1
BUDGET
MESSAGE



# City of Alachua

MAYOR GIB COERPER

Vice Mayor Shirley Green Brown Commissioner Jennifer Blalock Commissioner Dayna Miller Commissioner Robert Wilford OFFICE OF THE CITY MANAGER
MIKE DAROZA

Phone: (386) 418-6100

Fax: (386) 418-6175

September 13, 2021

RE: CITY MANAGER'S FISCAL YEAR 2021-2022 BUDGET MESSAGE

Honorable Mayor and Members of the City Commission:

It is my honor and privilege to present the Fiscal Year 2021-2022 Budget for your consideration. The City Commission's Strategic Plan has served as the guiding light for the FY 2022 Budget, ensuring we continue to provide premium service delivery and a commitment to a strong quality of life.

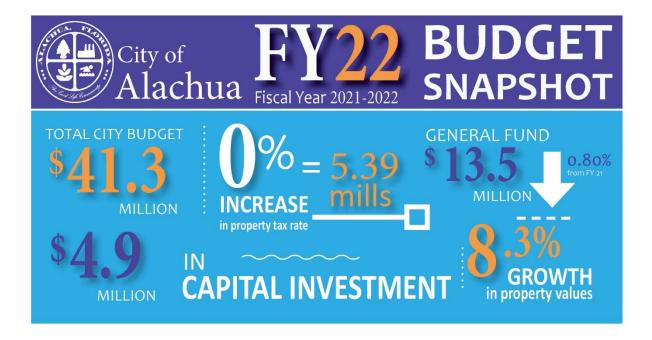
As we continue to face the COVID-19 pandemic, City staff has remained flexible and prepared to augment operations and plans for the ever-evolving challenge. This charge includes the budget development process as we ensure the safety and welfare of City staff and the public at large. While the FY 2022 Budget ensures continuity of services at the level our stakeholders expect, including meeting the challenges of the pandemic, it also focuses on building a stronger, vibrant and more sustainable community.

The City of Alachua, like other governmental units across the country, has been financially impacted by the pandemic as several revenue streams declined during the last two quarters of FY 2020 and first quarter of FY 2021. However, as the pandemic progressed, the City has seen these revenue streams return to, and in some cases exceed, pre-pandemic levels. This is the sign of open, and improved national, state and regional economies. As the pandemic continues to be a fluid challenge, the FY 2022 Budget ensures necessary funding to deliver on our promises of premium service delivery and a strong quality of life, while safeguarding against future economic uncertainties, that may force declining revenues or prompt unexpected expenses. Again, the City experiences a strong financial condition and the FY 2022 Budget resolves to strengthen this position.

I am proud to submit the balanced Fiscal Year 2021-2022 Tentative Budget for the City of Alachua. As proposed, the Tentative Budget totals \$41,302,014, which represents a 10.82% decrease from the prior fiscal year of \$46,311,081 (amended). The decrease from the prior year is due in large part to the construction completion of capital projects. The General Fund Tentative Budget is \$13,465,325, a decrease of 0.80% from the prior fiscal year amount of \$13,573,977 (amended). The decrease is, in most part, attributable to the completion of capital outlay projects. Ad valorem taxes, which make up 37.6% of the General Fund, are projected to generate \$5.1 million. The City's overall ad valorem revenues increased 7.8%.

# **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 2022 Budget has been compiled to consider input and direction from all of these stakeholders and aspects.



The City continues to benefit from a strong economic environment, as the COVID-19 related economic impacts were short-lived. The national economy continues to be strong and the Florida economy is booming, particularly in residential development. Locally, the City of Alachua is experiencing significant growth in diversified manner. Housing development has gained traction with several approved subdivisions under construction and several others in the development planning pipeline. This is a positive sign for the City, which has focused on enhancing diversified housing options for the community. Non-residential development continues to flourish in Alachua, particularly manufacturing, life sciences and technology companies. The City's recent investments in water and wastewater infrastructure expansion along the U.S. Hwy 441 corridor are paying dividends, as these industries expand and locate in Alachua. Furthermore, the business incentive program adopted by the City Commission has been implemented and is attracting businesses to the community. The City is well positioned to experience strong growth in the year ahead.

The Tentative Budget for FY 2022 is balanced at 5.3900 mills. Once again, this millage rate remains unchanged from the prior four 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 2022 provides for no increase in electric rates. The water and wastewater budgets have been developed with a 3% and 2% rate increase, respectively, to meet rising costs.

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

- Economic Development
- Infrastructure and Sustainability
- Talent Investment

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

# **Economic Development**

To ensure the City is able to continue to provide premium service delivery and a strong quality of life, it is essential we continue our efforts to foster economic development. For decades, the City of Alachua has exhibited a history of being at the forefront of economic development through strategic investments in community assets and creating a



vibrant community with a strong quality of life. As the community grows, the need for more advanced economic development activities is necessary to have the capacity and ability to realize business growth potential. Critical to this effort is ensuring adequate staffing that enables the City to manage economic development activities. Additionally, investing in key business retention and attraction activities ensures the City is cultivating a competitive environment for business to flourish. The City Commission's focus on leveraging the existing bioscience cluster for future growth in this sector will be catalyzed by the biotech partnership as part of the City's overall economic development strategy.

# **Key Budget Allocations:**

• Alachua Biotech Partnership - \$50,000 Funding to attract, enhance and cultivate the growth of the life sciences industry in Alachua.

### • Business Incentive Program - \$54,000

Funding to provide incentives for business retention, attraction and start-up activities, including, but not limited to, the Community Redevelopment Agency Area and life science, technology and emerging technologies sector of Alachua.

# • Business Retention, Attraction and Marketing - \$60,000

Funding to provide assistance to business retention, attraction and marketing efforts through activities such as, but not limited to, video and online promotions, as well as partnerships with the Alachua and Gainesville Chambers of Commerce.

# • Community Redevelopment Area Business, Attraction and Marketing - \$67,000 Funding targeted toward attracting and retaining business activities within the Community Redevelopment Agency Area through, but not limited to, promotions, events and lead generation.

# • Economic Development Manager - \$96,000

Funding for a new position with a laser focus on a wide range of the City's economic development activities.

# Infrastructure and Sustainability

As we work to create a thriving and community, investing sustainable infrastructure is a necessary Infrastructure serves to provide efficient and reliable utilities, roadways, and pedestrian paths, among other services. The citizens of the City of Alachua benefit from a robust infrastructure network, which promotes sustainability through environmental stewardship and growth. The City will complete the water quality improvements to Mill Creek and the Mill Creek Sink in the



year ahead. Investments in a new water well field will ensure the City's potable water supply has improved redundancy and reliability. With the City's recent completion of the state-of-the-art Legacy Electric Substation, investments in optimization will improve system operations in FY 2022, in addition to investments in rehabilitating critical wastewater infrastructure. As these investments and many others in infrastructure are made, the City will continue its sustainable approach to stewardship and growth.

# **Key Budget Allocations:**

### • Mill Creek Sink - \$500.000

Funding to complete the construction of stormwater management facilities that will improve water quality near Mill Creek Sink.

### • New Well Field - \$375.000

Funding to design a new well field that will establish enhanced protection and redundancy of the City's drinking water supply.

# • Electric System Master Planning and Modeling - \$180,000

Funding to provide for the commissioning of a master plan and model for the electric system, which will ensure optimization of the distribution network, improving reliability, redundancy and efficiency.

### • Lift Station Improvements - \$311,000

Funding to provide for the rehabilitation of critical lift station infrastructure to ensure reliable service delivery.

# • Road Resurfacing - \$200,000

Funding provides for the continued resurfacing of City roadways.

### **Talent Investment**

The national and local labor markets have experienced a workforce shortage since the COVID-19 pandemic began. This continues to impact employers' ability to attract talent for a variety of reasons. Now, more than ever, it is critical the City of Alachua continues to offer competitive, market-driven salaries, attractive benefits and a positive work environment. The City of Alachua workforce represents a talented team of professionals who are committed to serving the residents and businesses of our community. Oftentimes, our public servants



are called to duty during natural disasters, other emergency conditions, and, as we've learned over the last 18 months, global pandemics. This is a high call of duty to meet and the staff of the City of Alachua answers every time. Ensuring our employees are fairly compensated and experience high levels of morale and dedication to our charge, requires continued investments in our most valued asset. The FY 2022 Budget strengthens this commitment to our public servants.

# **Key Budget Allocations:**

# • Merit Increase - \$184,000

Employees are able to earn up to a 4% merit increase based on performance evaluations.

# • Longevity Incentive - \$77,000

Funding for milestone years of service accomplishments to promote employee retention.

### • Healthcare Increase - \$206,000

Funding increase to continue employer-paid healthcare coverage for employees.

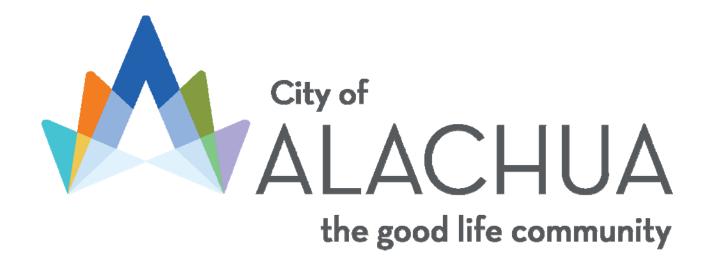
# **Looking Forward**

As we prepare for the upcoming fiscal year, we are assured the City of Alachua is well prepared to strengthen our delivery of premium services and commitment to a strong quality of life. The challenges we've faced in the last year, particularly the COVID-19 pandemic, have only strengthened our resolve to make certain the citizens of the City of Alachua receive the level of service they expect and deserve. The City Commission has provided a clear vision that has been the compass by which the FY 2022 Budget has been developed.

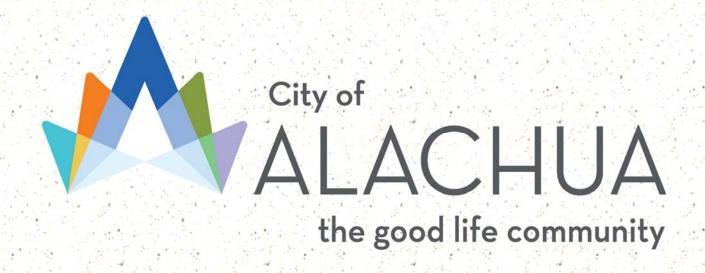
I look forward to the year ahead as we pursue the highest levels of public stewardship together. The staff of the City of Alachua is prepared to deliver for our citizens, just as we always have. I am optimistic and eager about the work ahead as we support the goals of the City Commission. It is with great respect and privilege I submit the FY 2022 Tentative Budget.

Sincerely,

Mike DaRoza City Manager



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SECTION 2
BUDGET
SUMMARY

# INTRODUCTION TO CITY BUDGETING

### **Defining a City Budget**

A city budget is a plan for using City government's financial resources. The budget estimates proposed spending for a given period and estimates the proposed means of paying for them. Two components of a budget are the 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 2021 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.

Following the City Commission Strategic Initiatives retreat in June, the City Manager formally presented the proposed budgets during budget workshops held during the months of July and August 2021. The workshops held in July and August provided an initial opportunity to enable the Commission and the public to review, comment and make changes to the budget prior to the formal adoption process that takes place through the month of September. This includes public hearings with the City Commission to discuss the operating budget and the capital improvement program budget.

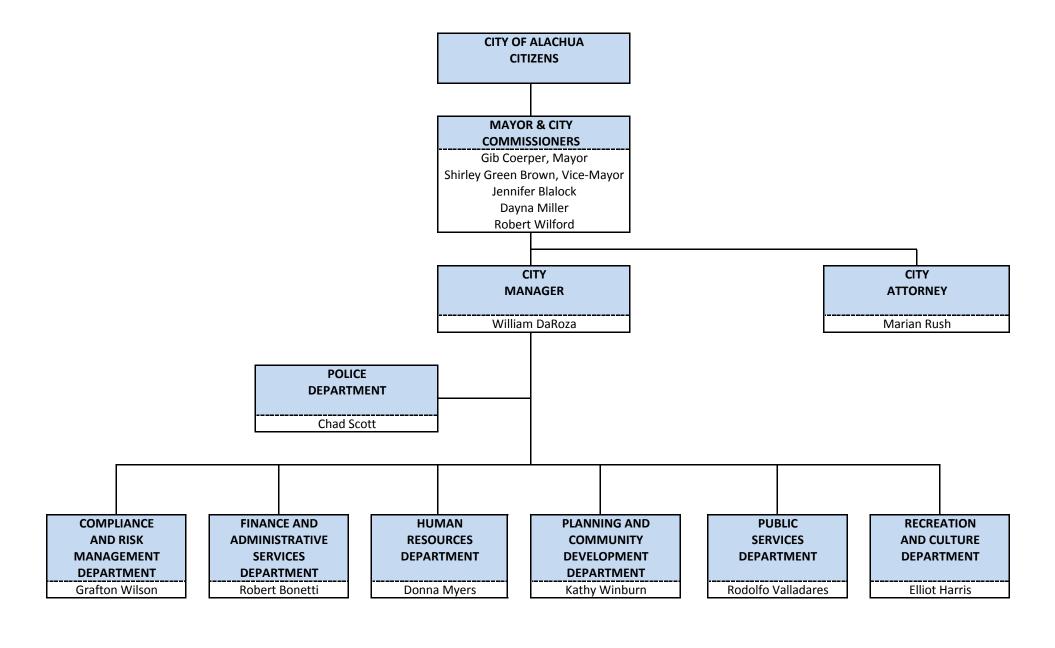
The proposed millage rate for FY 2021-2022 was established on July 26, 2021. The tentative millage rate was used by the Property Appraiser to prepare Truth-in-Millage or "TRIM" notices distributed in mid-August. TRIM notices advise County taxpayers of how tax rates proposed by all local taxing authorities, combines with current information on assessed value of real property, will affect the taxes on each taxed parcel of land. The TRIM notice also serves as the official notification of the time and place of the first public hearing for adoption of tentative millage rates and budget by each taxing authority.

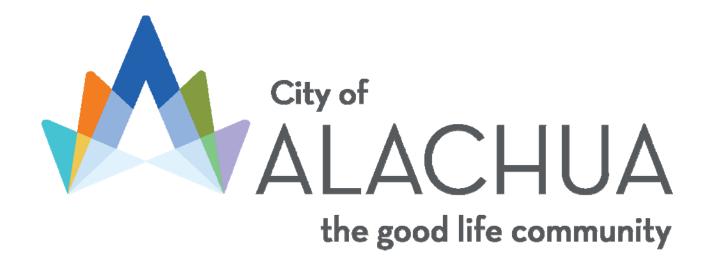
State law requires two public budget hearings. The first public budget hearing was held on September 13, 2021. After hearing public testimony, the City Commission adopted the tentative millage rate of 5.3900 mills and the FY 2021-2022 Tentative Budget. The second public hearing will be held on September 27, 2021. The hearing will be advertised by a published notice along with a published millage rate and a breakdown of the FY 2021-2022 Final Budget. Like the first public hearing, the City Commission will hear public testimony prior to adopting the final millage rate and the FY 2021-2022 Final Budget.

# **BUDGET PROCESS HIGHLIGHTS**

Preparation	April 14	Budget Kickoff meeting held.				
	May 27	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 22	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 9 and 23					
	August 9 and 23 September 13	discussed.  City Manager presents proposed budgets to the City				
	-	discussed.  City Manager presents proposed budgets to the City Commission.  First Public Hearing to Adopt the Tentative Millage Rate for the 2021 Tax Roll Year and the FY 2021-2022 Tentative				

# **CITY OF ALACHUA GOVERNMENT**





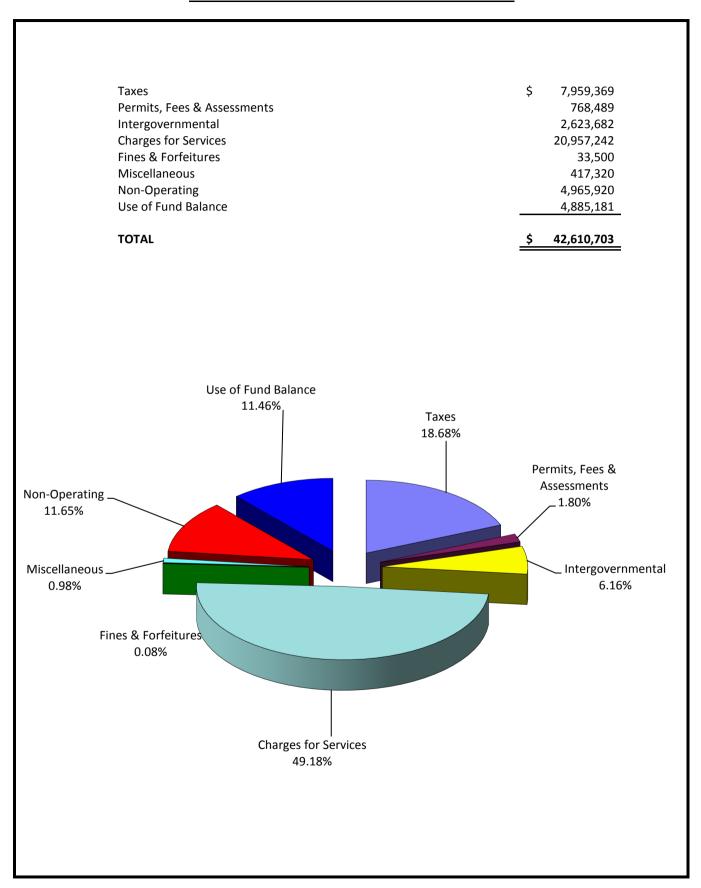
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# **BUDGET SOURCES AND USES**

	FY 19	FY 20	FY 21	FY 22
Sources	Actual	Actual	Approved	Final
Use of Fund Balance	\$0	\$0	\$10,629,007	\$4,885,181
Revenue:				
Ad Valorem Taxes	4,280,381	4,489,384	4,701,906	5,068,089
Other Taxes	2,758,964	2,708,250	2,684,306	2,891,280
Permits, Fees & Assessments	565,301	582,274	635,075	768,489
Intergovernmental Revenue	3,798,859	8,205,851	2,133,349	2,623,682
Charges for Services	21,795,359	22,141,588	20,114,773	20,957,242
Fines and Forefeitures	42,809	39,937	29,800	33,500
Miscellaneous Revenue	835,532	597,460	358,200	417,320
Total Revenue	34,077,205	38,764,744	30,657,409	32,759,602
Transfers-In	3,015,805	3,033,621	5,132,580	6,029,630
Other Non-Revenues	768,000	0	0	0
Less Undercollection	0	0	(1,072,732)	(1,063,710)
	3,783,805	3,033,621	4,059,848	4,965,920
TOTAL SOURCES	\$37,861,010	\$41,798,365	\$45,346,264	\$42,610,703

	FY 19	FY 20	FY 21	FY 22
USES	Actual	Actual	Approved	Final
Operating Budget				
Personnel Services	\$9,227,333	\$9,812,178	\$10,916,052	\$12,200,804
Operating Expenses	16,921,758	16,760,777	15,318,946	15,855,749
Capital Outlay	6,826,066	8,408,320	11,301,418	6,008,612
Total Operating Budget	32,975,157	34,981,275	37,536,416	34,065,165
Grants & Aids	22,146	4,134	65,000	109,000
Debt Service	1,400,415	1,476,797	2,182,268	1,971,908
Transfers to Other Funds	3,015,805	3,033,621	5,132,580	6,029,630
Other Uses	429,364	402,584	0	0
Contingency	0	0	430,000	435,000
TOTAL USES	\$37,842,887	\$39,898,411	\$ 45,346,264	\$ 42,610,703

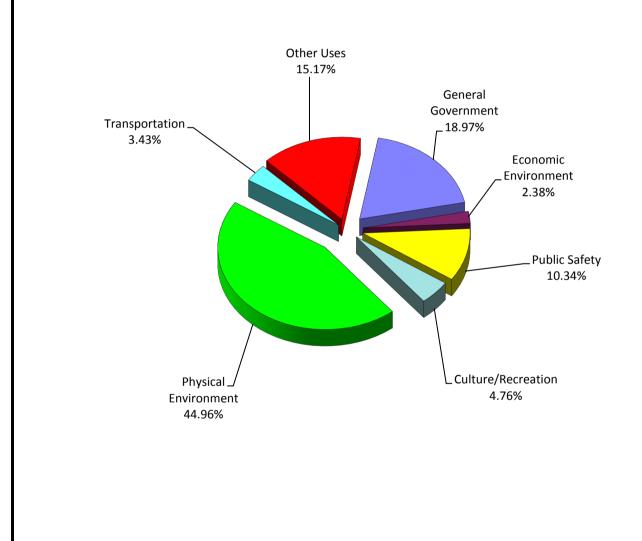
# **FY 2021-2022 BUDGET REVENUES BY SOURCE**



# FY 2021-2022 BUDGET USES BY FUNCTION

General Government	\$ 8,082,248
Economic Environment	1,014,030
Public Safety	4,407,414
Culture/Recreation	2,026,266
Physical Environment	19,156,659
Transportation	1,459,456
Other Uses	6,464,630

TOTAL \$ 42,610,703



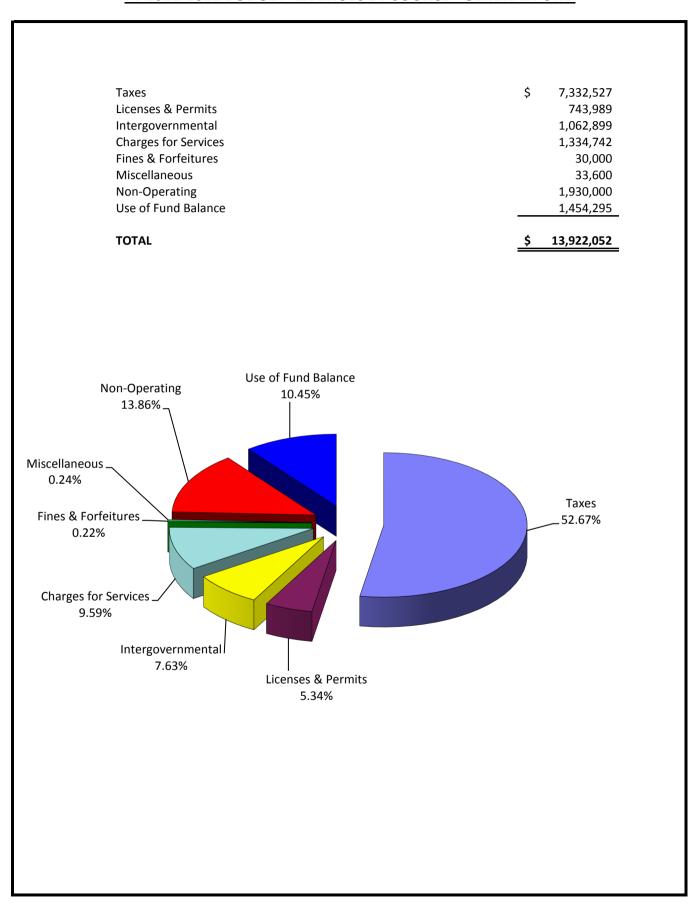
# FY 2021-2022 BUDGET BY FUNCTION - ALL FUNDS

	FY 19	FY 20	FY 21	FY 22
	Actual	Actual	Approved	Final
General Government				-
Legislative	\$ 126,902	\$ 127,642	\$ 131,915	\$ 142,546
Executive	601,556	599,901	785,309	925,356
Financial & Administrative	2,634,982	2,836,384	3,526,555	3,840,878
Legal Counsel	131,552	172,500	187,920	186,831
Comprehensive Planning	870,648	921,096	1,075,310	1,077,469
Debt Service Payments	989,101	983,364	1,086,863	875,064
Other General Government	821,061	810,894	1,358,689	1,034,104
Subtotal		6,451,781	8,152,561	8,082,248
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Public Safety	2 222 222	2.005.000	2 720 670	4.450.635
Law Enforcement	3,239,902	3,905,089	3,738,678	4,150,635
Fire Services	9,630	0	0	0
Protective Inspections	185,425	196,821	223,384	256,779
Other Public Safety	0	0	0	0
Subtotal	3,434,957	4,101,910	3,962,062	4,407,414
Physical Environment				
Electric Utility Services	10,838,397	10,661,918	16,492,965	12,698,024
Water Utility Services	1,727,701	1,475,786	2,078,780	1,313,087
Garbage/Solid Waste Services	686,619	692,897	712,850	736,948
Sewer/Wastewater Services	2,555,463	2,666,896	2,625,726	2,597,272
Water Distribution/Collection Services	495,290	668,206	776,216	837,275
Flood Control/Stormwater Management	531,431	112,886	745,534	927,339
Mosquito Control	64,530	37,147	55,319	46,714
Subtotal	16,899,431	16,315,736	23,487,390	19,156,659
Transportation				
Transit Systems	0	0	0	0
Streets & Roads Facilities	3,113,440	7,317,357	1,395,861	1,459,456
Subtotal		7,317,357	1,395,861	1,459,456
	3,113,110	7,517,557	1,333,001	1,133,130
Economic Environment	_			
Housing & Urban Development	0	0	0	0
Industry Development	0	0	0	54,000
Other Economic Environment	399,342	374,297	922,050	960,030
Subtotal	399,342	374,297	922,050	1,014,030
Human Services				
Health	0	0	0	0
Welfare	0	0	0	0
Other Human Services	0	51,786	83,723	0
Subtotal	0	51,786	83,723	0
Culture/Recreation				
Recreation and Culture	4,374,746	1,849,339	1,780,037	2,026,266
Subtotal		1,849,339	1,780,037	2,026,266
Subtotal	4,374,740	1,049,339	1,700,037	2,020,200

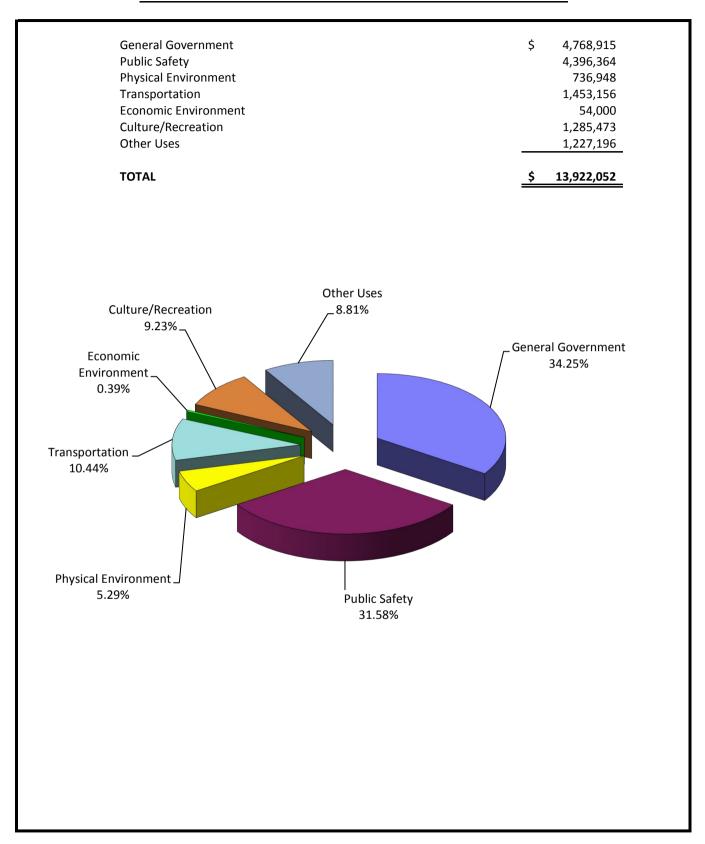
# **FY 2021-2022 BUDGET BY FUNCTION - ALL FUNDS**

		FY 19 Actual	FY 20 Actual	FY 21 Approved	FY 22 Final
Courts					
Court-Related Services		0	0	0	0
	Subtotal	0	0	0	0
Other Uses					
Interfund Transfers		3,015,805	3,033,621	5,132,580	6,029,630
Other Uses		429,364	402,584	0	0
Contingency		0	0	430,000	435,000
	Subtotal	3,445,169	3,436,205	5,562,580	6,464,630
	<b>Grand Total</b>	\$ 37,842,887	\$ 39,898,411	\$ 45,346,264	\$ 42,610,703

# FY 2021-2022 BUDGET REVENUES BY SOURCE - GENERAL FUND



# FY 2021-2022 BUDGET USES BY FUNCTION - GENERAL FUND



# **BUDGET BY FUNCTION - GENERAL FUND**

		FY 19	FY 20	FY 21	FY 22
		Actual	Actual	Approved	Final
General Government					
Legislative		\$ 126,902	\$ 127,642	\$ 131,915	\$ 142,546
Executive		601,556	599,901	785,309	925,356
Financial & Administrative		1,337,921	1,416,434	1,984,697	1,950,408
Legal Counsel		131,552	172,500	187,920	186,831
Comprehensive Planning		836,782	885,469	969,942	991,899
Other General Government		480,510	463,574	904,464	571,875
	Subtotal	3,515,223	3,665,520	4,964,247	4,768,915
Dublic Safatu					
Public Safety Law Enforcement		2 226 210	2 002 250	2 727 470	4 120 505
		3,236,318	3,903,250	3,727,478	4,139,585
Protective Inspections		185,425	196,821	223,384	256,779
Fire Rescue Services	Culananal	9,630	0	3.050.063	4 206 264
	Subtotal	3,431,373	4,100,071	3,950,862	4,396,364
Physical Environment					
Garbage/Solid Waste Control Se	rvices	690,705	694,688	712,850	736,948
-	Subtotal	690,705	694,688	712,850	736,948
			·		·
Transportation		000 645		4 054 000	4 450 456
Streets & Roads Facilities	6 1	933,645	815,574	1,361,892	1,453,156
	Subtotal	933,645	815,574	1,361,892	1,453,156
Economic Environment					
Employment Opportunity		0	0	0	0
Industry Development		0	0	0	54,000
Other Economic Development		0	0	0	0
·	Subtotal	0	0	0	54,000
Human Services					
Health		0		0	0
		0	0		_
Other Human Services	Cubtotal	0	0	0	0
	Subtotal	U	l 0		
Culture/Recreation					
Recreation and Culture		1,007,883	1,260,404	1,218,630	1,285,473
	Subtotal	1,007,883	1,260,404	1,218,630	1,285,473
Courts					
Court-Related Services		0	0	0	0
Court-Related Services	Subtotal	0	0	0	0
	Subtotal	U			
Other Uses					
Interfund Transfers		950,476	965,944	976,238	1,027,196
Contribution to Fund Balance		0	0	0	0
Contingency		0	0	200,000	200,000
	Subtotal	950,476	965,944	1,176,238	1,227,196
Gr	and Total	\$ 10,529,305	\$ 11,502,201	\$ 13,384,719	\$ 13,922,052

# **FULL-TIME EQUIVALENT POSITIONS SUMMARY**

Department Name	Actual FY 18/19	Actual FY 19/20	Approved FY 20/21	Final FY 21/22
City Commission	5.00	5.00	5.00	5.00
City Manager (8)(9)	6.00	6.00	6.00	7.00
Human Resources (10)	2.00	2.00	2.00	3.00
Finance & Administrative Svcs. (2) (7) (11)	26.00	27.00	28.00	29.00
Planning & Community Development	9.00	9.00	9.00	9.00
Compliance & Risk Management (10)	4.00	4.00	4.00	3.00
Recreation & Culture (1)	7.00	8.00	8.00	8.00
APD (3) (12)	34.50	36.50	36.50	38.50
Public Services (4) (5) (6) (13) (14) (15) (16) (17) (18) (19)	40.00	41.00	43.00	48.00
TOTALS	133.50	138.50	141.50	150.50

- (1) Recreation added a Recreation Assistant position (1.0 FTE) during FY 19.
- (2) Additional Facilities Custodial Worker added for FY 20 (1.0 FTE).
- (3) Additional Police Officer positions added to APD for FY 20 (2.0 FTE).
- (4) Additional Public Works Technician added (1.0 FTE) for FY 20.
- (5) Public Services added a new Public Works Crew Leader position (1.0 FTE) for FY 21.
- (6) Public Services added a new Water System Supervisor position (1.0 FTE) for FY 21.
- (7) Finance & Administrative Services added a new Meter Reader position (1.0 FTE) for FY 21.
- (8) Assistant City Manager Position replaced by Assistant to the City Manager position for FY22.
- (9) City Manager's office has added an Economic Development Manager position (1.0 FTE) for FY 22.
- (10) Safety Specialist position has been transferred to Human Resources from Compliance & Risk Management for FY22.
- (11) Finance & Administrative Services added a new Facilities Custodial Worker position (1.0 FTE) for FY 22.
- (12) Additional Police Officer positions added to APD for FY 22 (2.0 FTE).
- (13) Public Services added a new Public Services Assistant Director position (1.0 FTE) for FY22.
- (14) Public Services added a new Public Services Engineer position (1.0 FTE) for FY22.
- (15) Public Services added a new Electric Engineer position (1.0 FTE) for FY22.
- (16) Public Services added a new Electric Line Worker position (1.0 FTE) for FY22.
- (17) Public Services added a new Public Works Technician (1.0 FTE) for FY22.
- (18) Public Services removed a temporary Water Supervisor position (1.0 FTE) for FY22.
- (19) Public Services added a new Distribution/Collection Technician position (1.0 FTE) for FY22.

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

### ESTIMATION OF THE CITY'S ENDING FUND BALANCE FOR FY 2021-2022

The City's estimation of ending fund balance, for budgetary purposes as of FY 22, represents the useable, unrestricted cash balance position on September 30, 2022. 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 \$11.1 million.

A factor that should be reviewed when estimating the City's position on September 30, 2022, 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, 2022.

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 22 FINAL BUDGET FUND BALANCE SUMMARY**

	Estimated	t						Estimated
	Beginning	_		Revenues/	Ex	penditures/		Ending
Fund Title	Fund Balan	ce		Sources		Uses	F	und Balance
General Fund	¢ 1606	016	ے	12 467 757	خ	12 022 052	ے	2 222 551
Subtotal General Fund	\$ 4,686, <b>4,686</b> ,		\$	12,467,757 <b>12,467,757</b>	\$	13,922,052 <b>13,922,052</b>	\$	3,232,551 <b>3,232,551</b>
Subtotal General Fund	4,080,	840		12,467,757		13,922,052		3,232,551
Special Revenue Funds								
Additional Court Costs	5,	142		3,500		6,050		2,592
Tree Bank Fund	85,	570		0		85,570		0
Explorer Post 537 Fund	5,	139		0		5,000		139
TK Basin Special Assessment Fund	14,	933		24,520		34,300		5,153
Wild Spaces Public Places Fund	90,	000		626,842		716,842		0
Children's Trust Fund		0		0		0		0
Donation Fund	20,	108		0		20,108		0
Community Redevelopment Agency (CRA) Fund	629,	844		500,009		970,030		159,823
Subtotal Special Revenue Funds	850,	736		1,154,871		1,837,900		167,707
Debt Service Funds								
Debt Service Fund	425,	582		827,957		647,742		605,797
Subtotal Debt Service Funds	425,			827,957		647,742		605,797
				,		•		,
Capital Projects Funds								
San Felasco Conservation Corridor Fund		843		0		3,843		0
Heritage Oaks Fund	4,	326		0		4,326		0
CDBG Neighborhhod Revitalization Grant Fund		0		0		0		0
Mill Creek Sink Fund		0		888,713		888,713		0
FL Job Growth Grant Fund		0		0		0		0
CDBG Economic Development Grant Fund		0		6,300		6,300		0
Subtotal Capital Projects Funds	8,	169		895,013		903,182		0
Enterprise Funds								
Electric Utility Fund	7,093,	865		14,562,550		15,837,337		5,819,078
Water Utility Fund	973,			2,127,040		2,626,876		474,069
Wastewater Utility Fund	964,			2,628,900		3,226,604		366,519
Mosquito Control Fund	109,			58,750		91,714		76,065
Subtotal Enterprise Funds	9,141,			19,377,240		21,782,531		6,735,731
Internal Comica Funda								
Internal Service Funds	024	100		2 002 694		2 517 200		210 400
Utility Administration & Operations Fund	834,			3,002,684		3,517,296		319,496
Subtotal Internal Service Funds	834,	TOR		3,002,684		3,517,296		319,496
Trust & Agency Funds		0		0		0		0
Subtotal Trust & Agency Funds		0		0		0		0
	£ 45045	463	_	27 725 525	_	42.640.705	_	44 064 305
Total	\$ 15,946,	463	\$	37,725,522	\$	42,610,703	\$	11,061,282

# 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.

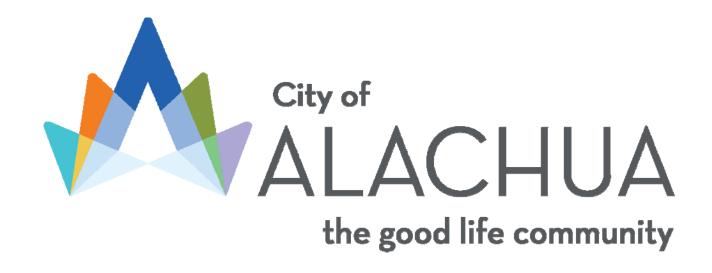
Another significant transfer is made from the Electric Utility Fund to the General Fund to fund supporting general government activities.

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.

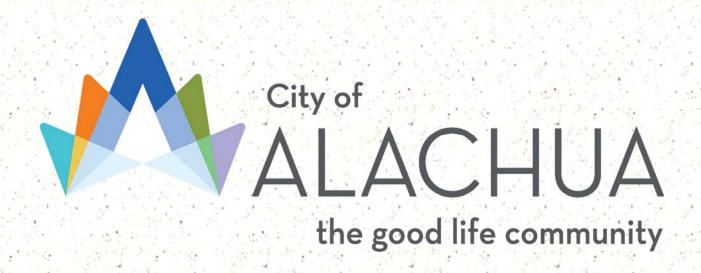
Lastly, the Electric and Water Utility Funds provide for the payment of the Internal Services Fund portion of the Series 2016 debt payment.

# **SUMMARY OF INTERFUND TRANSFERS FISCAL YEAR 2021-2022**

TRANSFERS OUT	AMOUNT	TRANSFERS IN	AMOUNT
001 GENERAL FUND	\$ 1,027,19	070 DEBT SERVICE FUND 310 CRA FUND	\$ 827,957 199,239
010 ELECTRIC UTILITY FUND	3,139,31	3 001 GENERAL FUND 700 INTERNAL SERVICE FUND	2,000,000 1,139,313
020 WATER UTILITY FUND	1,263,78	9 700 INTERNAL SERVICE FUND	1,263,789
030 WASTEWATER UTILITY FUND	579,33	2 700 INTERNAL SERVICE FUND	579,332
042 MOSQUITO CONTROL FUND	20,00	700 INTERNAL SERVICE FUND	20,000
TOTAL TRANSFERS	\$ 6,029,63	<u>)</u>	\$ 6,029,630



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# SECTION 3 FUND SUMMARIES

# BASIS OF ACCOUNTING AND BUDGETING

Because the revenue and expenditure estimates contained in the Tentative Fiscal Year 2021-2022 Budget are based on GAAP, it is important that the reader have an overview of accounting principles as they relate to the estimates. The following is a brief review of the measurement focus and basis of accounting; the two principles which most directly affect those estimates.

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

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

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

#### **FUND ACCOUNTING**

All Fund Types: FY 22--\$42,610,703

#### THE FUND STRUCTURE AND GOVERNMENTAL ACCOUNTING AND BUDGETING

The City of Alachua developed the revenue and expenditure estimates contained in the Tentative Fiscal Year 2021-2022 Budget in a manner that follows Generally Accepted Accounting Principles (GAAP). The Budget is organized on the basis of funds, each of which is considered a separate budgetary and accounting entity. Government resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The purposes of the Commission's various funds and account group are as follows:

#### **GOVERNMENTAL FUNDS**

#### General Fund: FY 22--\$13,922,052

The General Fund is the general operating fund for the Commission. It is used to account for all financial resources, except for those required to be accounted for separately. These resources provide funding for programs such as General Government Administration, Recreation Services, Law Enforcement, Public Works and Planning Services to all residents of the City of Alachua.

#### Debt Service Funds: FY 22--\$647,742

Debt Service Funds are used to account for the accumulation of resources for, and the payment of general long-term debt, interest, and other related debt services charges.

#### Special Revenue Funds: FY 22--\$1,837,900

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are designated for specified purposes or are restricted in use. Special Revenue Funds include Grant Funds.

#### Capital Project Funds: FY 22--\$903,182

Capital Project Funds are used to account for financial resources to be used for the acquisition, construction, or improvement of major capital facilities (other than those financed by the Proprietary Funds and Special Assessment Funds).

#### **PROPRIETARY FUNDS**

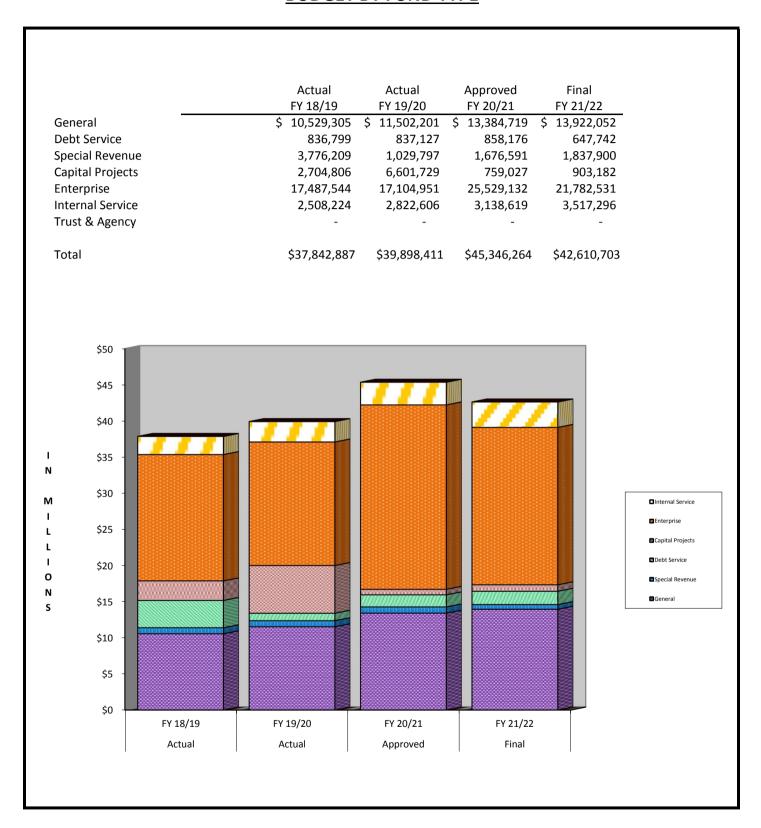
#### Enterprise Funds: FY 22--\$21,782,531

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises in which the intent of the governing body is that all costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

#### Internal Service Funds: FY 22--\$3,517,296

Internal Service Funds are used to account for the provision of goods or services by Utility Administration, Utility Operations, Utility Billing, Warehouse Operations, and Postage Services to other departments on a cost reimbursement basis.

#### **BUDGET BY FUND TYPE**



## **GENERAL FUND (001)**

REVENUE		Actual FY 18/19		Actual FY 19/20		Approved FY 20/21		Final FY 21/22
OPERATING REVENUE: TAXES PERMITS, FEES & ASSESSMENTS INTERGOVERNMENTAL REVENUE CHARGES FOR SERVICES FINES AND FORFEITURES	\$	6,429,525 554,232 1,235,005 1,217,916 39,575	\$	6,626,107 571,211 988,730 1,312,746 37,367	\$	6,850,419 624,515 1,002,937 1,295,495 27,000	\$	7,332,527 743,989 1,062,899 1,334,742 30,000
MISCELLANEOUS REVENUE TOTAL OPERATING	-	220,880 9,697,133	-	63,170 9,599,331	_	57,100 9,857,466	-	33,600 10,537,757
NON-OPERATING REVENUE: OPERATING TRANSFERS IN USE OF FUND BALANCE OTHER NON-REVENUES TOTAL NON-OPERATING	-	2,000,000 0 0 2,000,000	_	2,000,000 0 0 2,000,000	_	2,000,000 1,597,253 (70,000) 3,527,253	-	2,000,000 1,454,295 (70,000) 3,384,295
TOTAL REVENUE	\$	11,697,133	\$	11,599,331	\$	13,384,719	\$	13,922,052

EXPENDITURE		Actual FY 18/19		Actual FY 19/20		Approved FY 20/21		Final FY 21/22
OPERATING EXPENDITURES: PERSONAL SERVICES OPERATING EXPENSES CAPITAL OUTLAY DEBT SERVICE GRANTS AND AIDS TOTAL OPERATING	\$	6,016,293 2,717,246 821,204 0 20,000 9,574,743	\$	6,444,642 2,863,471 1,226,353 0 0 10,534,466	\$	7,054,584 3,406,752 1,707,145 0 40,000 12,208,481	\$	7,763,865 3,552,806 1,294,185 0 84,000 12,694,856
NON-OPERATING: OPERATING TRANSFERS OUT RESERVE FOR CONTINGENCY NON-OPERATING CONTRIBUTION TO FUND BALANCE TOTAL NON-OPERATING	_	950,476 0 4,086 0 954,562	_	965,944 0 1,791 0 967,735	_	976,238 200,000 0 0 1,176,238	_	1,027,196 200,000 0 0 1,227,196
TOTAL EXPENDITURES	\$	10,529,305	\$	11,502,201	\$	13,384,719	\$	13,922,052

## **ELECTRIC UTILITY FUND (010)**

REVENUE	Actual	Actual	Approved	Final	
	FY 18/19	FY 19/20	FY 20/21	FY 21/22	
OPERATING REVENUE: TAXES PERMITS, FEES & ASSESSMENTS INTERGOVT REVENUE CHARGES FOR SERVICES FINES & FORFEITURES MISC REVENUE TOTAL OPERATING	\$ 0 14,575 13,886,581 0 416,857 14,318,013	14,096,528 0 474,203	\$ 0 0 0 14,261,884 0 248,000 14,509,884	\$ 0 0 0 15,000,000 0 329,000 15,329,000	
NON-OPERATING REVENUE: USE OF FUND BALANCE OTHER NON-REVENUES TOTAL NON-OPERATING	0	0	5,574,107	1,274,787	
	283,000	0	(862,613)	(766,450)	
	283,000	0	4,711,494	508,337	
TOTAL REVENUE	\$ 14,601,013	\$ 14,570,731	\$ 19,221,378	\$ 15,837,337	

EXPENDITURE	Actual FY 18/19			Actual FY 19/20	Approved FY 20/21		Final FY 21/22	
OPERATING EXPENDITURES: PERSONAL SERVICES OPERATING EXPENSES CAPITAL OUTLAY DEBT SERVICE TOTAL OPERATING	\$	971,853 9,862,222 0 19,809 10,853,884	\$	911,259 9,756,841 0 16,242 10,684,342	\$	1,089,212 9,049,258 6,354,495 0	\$	1,323,068 9,277,522 2,097,434 0 12,698,024
NON-OPERATING: OPERATING TRANSFERS OUT OTHER NON-OPERATING RESERVES TOTAL NON-OPERATING		2,000,000 143,104 0 2,143,104	-	2,000,000 97,829 0 2,097,829		2,728,413 0 0 2,728,413	-	3,139,313 0 0 0 3,139,313
TOTAL EXPENDITURES	\$	12,996,988	\$	12,782,171	\$	19,221,378	\$	15,837,337

# **WATER UTILITY FUND (020)**

REVENUE	Actual FY 18/19			Actual FY 19/20		Approved FY 20/21	Final FY 21/22	
OPERATING REVENUE: TAXES PERMITS, FEES & ASSESSMENTS INTERGOVT REVENUE CHARGES FOR SERVICES FINES & FORFEITURES MISC REVENUE TOTAL OPERATING	\$ 1,659 25 1,684	0 ,178	\$	0 0 0 1,793,847 0 14,193 1,808,040	\$	0 0 0 1,775,000 0 16,400 1,791,400	\$	0 0 375,000 1,825,000 0 18,200 2,218,200
NON-OPERATING REVENUE: USE OF FUND BALANCE OTHER NON-REVENUES TOTAL NON-OPERATING	210	,000 ,000	_	0 0 0	-	1,277,824 0 1,277,824	_	499,836 (91,160) 408,676 2,626,876
TOTAL REVENUE	\$ 1,894	,402	\$	1,808,040	\$	3,069,224	\$	2,626

EXPENDITURE	Actual FY 18/19			Actual FY 19/20	Approved FY 20/21		Final FY 21/22	
OPERATING EXPENDITURES: PERSONAL SERVICES OPERATING EXPENSES CAPITAL OUTLAY DEBT SERVICE TOTAL OPERATING	\$	202,616 1,483,293 0 44,461 1,730,370	\$	210,029 1,180,542 0 87,276 1,477,847	\$	300,182 374,481 1,134,726 269,391 2,078,780	\$	205,391 344,231 493,355 270,110 1,313,087
NON-OPERATING: OPERATING TRANSFERS OUT OTHER NON-OPERATING RESERVES TOTAL NON-OPERATING		0 27,026 0 27,026	-	0 20,506 0 20,506	-	940,444 0 50,000 990,444	-	1,263,789 0 50,000 1,313,789
TOTAL EXPENDITURES	\$	1,757,396	\$	1,498,353	\$	3,069,224	\$	2,626,876

## **WASTEWATER UTILITY FUND (030)**

REVENUE	Actual FY 18/19	Actual FY 19/20	Approved FY 20/21	Final FY 21/22	
OPERATING REVENUE: TAXES PERMITS, FEES & ASSESSMENTS INTERGOVT REVENUE CHARGES FOR SERVICES FINES & FORFEITURES MISC REVENUE	\$ 0 0 4,949 2,460,333 0 97,833	2,550,539 0 20,697	\$ 0 0 0 2,722,394 0 20,000	\$ 0 0 0 2,736,500 0 25,500	
TOTAL OPERATING NON-OPERATING REVENUE: USE OF FUND BALANCE OTHER NON-REVENUES TOTAL NON-OPERATING	2,563,115 0 275,000 275,000	0	2,742,394 545,936 (137,119) 408,817	2,762,000 597,704 (133,100) 464,604	
TOTAL REVENUE	\$ 2,838,115	\$ 2,571,236	\$ 3,151,211	\$ 3,226,604	

EXPENDITURE		Actual FY 18/19		Actual FY 19/20		Approved FY 20/21		Final FY 21/22
OPERATING EXPENDITURES: PERSONAL SERVICES OPERATING EXPENSES CAPITAL OUTLAY DEBT SERVICE TOTAL OPERATING	\$	420,972 1,889,561 0 247,764 2,558,297	\$	435,941 194,708 0 290,636 921,285	\$	438,362 721,291 739,339 726,734 2,625,726	\$	466,604 812,023 591,191 727,454 2,597,272
NON-OPERATING: OPERATING TRANSFERS OUT OTHER NON-OPERATING RESERVES TOTAL NON-OPERATING	_	65,329 44,463 0 109,792		67,677 49,584 0 117,261	_	475,485 0 50,000 525,485	-	579,332 0 50,000 629,332
TOTAL EXPENDITURES	\$	2,668,089	\$	1,038,546	\$	3,151,211	\$	3,226,604

# **MOSQUITO CONTROL FUND (042)**

REVENUE	Actual FY 18/19	Actual FY 19/20	Approved FY 20/21	Final FY 21/22	
OPERATING REVENUE: TAXES PERMITS, FEES & ASSESSMENTS INTERGOVT REVENUE CHARGES FOR SERVICES FINES & FORFEITURES MISC REVENUE	\$ 0 49,821 59,914 0 2,211	\$ 0 0 196 60,410 0 1,018	\$ 0 0 15,000 60,000 0 750	\$ 0 0 0 61,000 0 750	
TOTAL OPERATING			75,750	61,750	
NON-OPERATING REVENUE: TRANSFERS IN USE OF FUND BALANCE OTHER NON-REVENUES TOTAL NON-OPERATING	0 0 0	0 0 0	0 14,569 (3,000) 11,569	0 32,964 (3,000) 29,964	
TOTAL REVENUE	\$ 111,946	\$ 61,624	\$ 87,319	\$ 91,714	

EXPENDITURE	Actual FY 18/19			Actual FY 19/20		Approved FY 20/21		Final FY 21/22	
OPERATING EXPENDITURES: PERSONAL SERVICES OPERATING EXPENSES CAPITAL OUTLAY DEBT SERVICE TOTAL OPERATING	\$	6,241 58,604 0 0 64,845	\$	4,208 33,121 0 0 37,329	\$	7,647 47,672 0 0 55,319	\$	7,713 39,001 0 0 46,714	
NON-OPERATING: OPERATING TRANSFERS OUT OTHER NON-OPERATING RESERVES TOTAL NON-OPERATING	_	0 225 0 225	-	0 551 0 551		12,000 0 20,000 32,000		20,000 0 25,000 45,000	
TOTAL EXPENDITURES	\$	65,070	\$	37,880	\$	87,319	\$	91,714	

# **ADDITIONAL COURT COSTS FUND (044)**

REVENUE	Actual FY 18/19	Actual FY 19/20	Approved FY 20/21	Final FY 21/22	
OPERATING REVENUE: TAXES PERMITS, FEES & ASSESSMENTS INTERGOVT REVENUE CHARGES FOR SERVICES FINES & FORFEITURES MISC REVENUE TOTAL OPERATING	\$ ( ( 3,234 1: 3,24(	2 11	\$ 0 0 0 0 2,800 0 2,800	\$ 0 0 0 0 3,500 0 3,500	
NON-OPERATING REVENUE: TRANSFERS IN USE OF FUND BALANCE OTHER NON-REVENUES TOTAL NON-OPERATING		0 0 0 0 0 0	0 3,400 0 3,400	0 2,550 0 2,550	
TOTAL REVENUE	\$ 3,240	6 \$ 2,581	\$ 6,200	\$ 6,050	

EXPENDITURE	Actual FY 18/19			Actual FY 19/20		Approved FY 20/21	Final FY 21/22	
OPERATING EXPENDITURES: PERSONAL SERVICES OPERATING EXPENSES CAPITAL OUTLAY DEBT SERVICE TOTAL OPERATING	\$	0 2,503 0 0 2,503	\$	0 0 0 0	\$	0 6,200 0 0 6,200	\$	0 6,050 0 0 6,050
NON-OPERATING: OPERATING TRANSFERS OUT OTHER NON-OPERATING RESERVES TOTAL NON-OPERATING		0 0 0	l	0 0 0	-	0 0 0		0 0 0
TOTAL EXPENDITURES	\$	2,503	\$	0	\$	6,200	\$	6,050

# TREE BANK FUND (046)

REVENUE	Actual FY 18/19		Actual FY 19/20			Approved FY 20/21	Final FY 21/22	
OPERATING REVENUE: TAXES PERMITS, FEES & ASSESSMENTS INTERGOVT REVENUE CHARGES FOR SERVICES FINES & FORFEITURES MISC REVENUE TOTAL OPERATING	\$	0 0 0 36,000 0 588 36,588	\$	0 0 0 0 302 302	\$	0 0 0 0	\$	0 0 0 0 0
NON-OPERATING REVENUE: TRANSFERS IN USE OF FUND BALANCE OTHER NON-REVENUES TOTAL NON-OPERATING	_	0 0 0	_	0 0 0	_	0 67,735 0 67,735	-	0 85,570 0 85,570
TOTAL REVENUE	\$	36,588	\$	302	\$	67,735	\$	85,570

EXPENDITURE	Actual FY 18/19		Actual FY 19/20		Approved FY 20/21	Final FY 21/22	
OPERATING EXPENDITURES: PERSONAL SERVICES OPERATING EXPENSES CAPITAL OUTLAY DEBT SERVICE TOTAL OPERATING	<b>\$</b>	0 0 0 0	\$ 0 0 0 0	\$	0 67,735 0 0 67,735	\$	0 85,570 0 0 85,570
NON-OPERATING: OPERATING TRANSFERS OUT OTHER NON-OPERATING RESERVES TOTAL NON-OPERATING		0 0 0	 0 0 0	_	0 0 0		0 0 0
TOTAL EXPENDITURES	\$	0	\$ 0	\$	67,735	\$	85,570

# **EXPLORER POST 537 FUND (052)**

REVENUE	Actual FY 18/19			Final FY 21/22	
OPERATING REVENUE: TAXES PERMITS, FEES & ASSESSMENTS INTERGOVT REVENUE CHARGES FOR SERVICES FINES & FORFEITURES MISC REVENUE TOTAL OPERATING	\$ 0 0 0 0 0	\$ 0 0 0 0	\$ 0 0 0 0 0	\$ 0 0 0 0 0	
NON-OPERATING REVENUE: TRANSFERS IN USE OF FUND BALANCE OTHER NON-REVENUES TOTAL NON-OPERATING		0 0 0	0 5,000 0 5,000	0 5,000 0 5,000	
TOTAL REVENUE	\$ 0	\$ 0	\$ 5,000	\$ 5,000	

EXPENDITURE	Actual FY 18/19			Actual FY 19/20		Approved FY 20/21	Final FY 21/22	
OPERATING EXPENDITURES: PERSONAL SERVICES OPERATING EXPENSES CAPITAL OUTLAY DEBT SERVICE TOTAL OPERATING	\$	0 1,081 0 0 1,081	\$	0 1,839 0 0	\$	0 5,000 0 0 5,000	\$	0 5,000 0 0 5,000
NON-OPERATING: OPERATING TRANSFERS OUT OTHER NON-OPERATING RESERVES TOTAL NON-OPERATING	_	0 0 0	-	0 0 0	-	0 0 0		0 0 0
TOTAL EXPENDITURES	\$	1,081	\$	1,839	\$	5,000	\$	5,000

## **TK BASIN STORMWATER ASSESSMENT FUND (054)**

REVENUE	Actual FY 18/19	Actual FY 19/20	Approved FY 20/21	Final FY 21/22	
OPERATING REVENUE: TAXES PERMITS, FEES & ASSESSMENTS INTERGOVT REVENUE CHARGES FOR SERVICES FINES & FORFEITURES MISC REVENUE TOTAL OPERATING	\$ 0 10,629 0 0 404 11,033	\$ 0 10,623 0 0 0 112 10,735	\$ 0 10,560 0 0 0 30 10,590	\$ 0 24,500 0 0 20 24,520	
NON-OPERATING REVENUE: TRANSFERS IN USE OF FUND BALANCE OTHER NON-REVENUES TOTAL NON-OPERATING	0 0 0	0 0 0 0	0 13,710 0 13,710	0 9,780 0 9,780	
TOTAL REVENUE	\$ 11,033	\$ 10,735	\$ 24,300	\$ 34,300	

EXPENDITURE	Actual Actual Approved FY 18/19 FY 19/20 FY 20/21			Final FY 21/22				
OPERATING EXPENDITURES: PERSONAL SERVICES OPERATING EXPENSES CAPITAL OUTLAY DEBT SERVICE TOTAL OPERATING	\$	0 6,420 0 0 6,420	\$	0 12,940 0 0 12,940	\$	0 24,300 0 0 24,300	\$	0 34,300 0 0 34,300
NON-OPERATING: OPERATING TRANSFERS OUT OTHER NON-OPERATING RESERVES TOTAL NON-OPERATING	_	0 0 0	l	0 0 0	-	0 0 0 0	-	0 0 0
TOTAL EXPENDITURES	\$	6,420	\$	12,940	\$	24,300	\$	34,300

## **WILD SPACES PUBLIC PLACES FUND (057)**

REVENUE	Actual FY 18/19	Actual FY 19/20	Approved FY 20/21	Final FY 21/22	
OPERATING REVENUE: TAXES PERMITS, FEES & ASSESSMENTS INTERGOVT REVENUE CHARGES FOR SERVICES FINES & FORFEITURES MISC REVENUE TOTAL OPERATING	\$ 609,820 0 500,000 0 0 3,696 1,113,516	0 0 0 0	\$ 535,793 0 0 0 0 0 0 535,793	\$ 626,842 0 0 0 0 0 0 0 626,842	
NON-OPERATING REVENUE: TRANSFERS IN USE OF FUND BALANCE OTHER NON-REVENUES TOTAL NON-OPERATING	-	0 0 0 0	0 0 0	90,000 0 90,000	
TOTAL REVENUE	\$ 1,113,516	\$ 571,527	\$ 535,793	\$ 716,842	

EXPENDITURE	Actual	Actual	Approved	Final	
	FY 18/19	FY 19/20	FY 20/21	FY 21/22	
OPERATING EXPENDITURES: PERSONAL SERVICES OPERATING EXPENSES CAPITAL OUTLAY DEBT SERVICE TOTAL OPERATING	\$ 0 0 3,362,758 0 3,362,758	0	\$ 0 445,793 90,000 0 535,793	\$ 0 546,842 170,000 0 716,842	
NON-OPERATING: OPERATING TRANSFERS OUT OTHER NON-OPERATING RESERVES TOTAL NON-OPERATING	0	0	0	0	
	0	0	0	0	
	0	0	0	0	
TOTAL EXPENDITURES	\$ 3,362,758	\$ 586,753	\$ 535,793	\$ 716,842	

# **CHILDREN'S TRUST GRANT FUND (061)**

REVENUE	Actual FY 18/19		Actual FY 19/20			Approved FY 20/21	Final FY 21/22	
OPERATING REVENUE: TAXES PERMITS, FEES & ASSESSMENTS INTERGOVT REVENUE CHARGES FOR SERVICES FINES & FORFEITURES MISC REVENUE TOTAL OPERATING	\$	0 0 0 0 0	\$	0 0 51,787 0 0 0 51,787	\$	0 0 83,723 0 0 0 0	\$	0 0 0 0 0
NON-OPERATING REVENUE: TRANSFERS IN USE OF FUND BALANCE OTHER NON-REVENUES TOTAL NON-OPERATING		0 0 0	_	0 0 0	_	0 0 0	-	0 0 0
TOTAL REVENUE	Ş	0	\$	51,787	Ş	83,723	Ş	0

EXPENDITURE	Actual FY 18/19		Actual FY 19/20	pproved Y 20/21	Final FY 21/22	
OPERATING EXPENDITURES: PERSONAL SERVICES OPERATING EXPENSES CAPITAL OUTLAY DEBT SERVICE TOTAL OPERATING	\$	0 0 0 0	\$ 0 51,787 0 0 51,787	\$ 83,723 0 0 83,723	\$	0 0 0 0
NON-OPERATING: OPERATING TRANSFERS OUT OTHER NON-OPERATING RESERVES TOTAL NON-OPERATING		0 0 0	 0 0 0	0 0 0	l	0 0 0
TOTAL EXPENDITURES	\$	0	\$ 51,787	\$ 83,723	\$	0

## **DEBT SERVICE FUND (070)**

REVENUE	Actual	Actual	Approved	Final	
	FY 18/19	FY 19/20	FY 20/21	FY 21/22	
OPERATING REVENUE: TAXES PERMITS, FEES & ASSESSMENTS INTERGOVT REVENUE CHARGES FOR SERVICES FINES & FORFEITURES MISC REVENUE TOTAL OPERATING	\$ 0 0 0 0 0 397 397	\$ 0 0 0 0 0 109	\$ 0 0 0 0 0	\$ 0 0 0 0 0	
NON-OPERATING REVENUE: TRANSFERS IN USE OF FUND BALANCE OTHER NON-REVENUES TOTAL NON-OPERATING	834,754	849,789	857,427	827,957	
	0	0	749	(180,215)	
	0	0	0	0	
	834,754	849,789	858,176	647,742	
TOTAL REVENUE	\$ 835,151	\$ 849,898	\$ 858,176	\$ 647,742	

EXPENDITURE	Actual FY 18/19			Actual FY 19/20		Approved FY 20/21		Final FY 21/22	
OPERATING EXPENDITURES: PERSONAL SERVICES OPERATING EXPENSES CAPITAL OUTLAY DEBT SERVICE TOTAL OPERATING	\$	0 0 0 836,799 836,799	\$	0 0 0 837,127 837,127	\$	0 0 0 858,176 858,176	\$	0 0 0 647,742 647,742	
NON-OPERATING: OPERATING TRANSFERS OUT OTHER NON-OPERATING RESERVES TOTAL NON-OPERATING		0 0 0	-	0 0 0	-	0 0 0	-	0 0 0	
TOTAL EXPENDITURES	\$	836,799	\$	837,127	\$	858,176	\$	647,742	

# **DONATION FUND (167)**

REVENUE	Actual FY 18/19	Actual FY 19/20	Approved FY 20/21	Final FY 21/22	
OPERATING REVENUE: TAXES PERMITS, FEES & ASSESSMENTS INTERGOVT REVENUE CHARGES FOR SERVICES FINES & FORFEITURES MISC REVENUE TOTAL OPERATING	\$ 0 0 0 0 0 8,235 8,235		\$ 0 0 0 0 0	\$ 0 0 0 0	
NON-OPERATING REVENUE: TRANSFERS IN USE OF FUND BALANCE OTHER NON-REVENUES TOTAL NON-OPERATING	0 0 0	0 0 0	0 21,790 0 21,790	0 20,108 0 20,108	
TOTAL REVENUE	\$ 8,235	\$ 8,066	\$ 21,790	\$ 20,108	

EXPENDITURE	ı			Approved FY 20/21		Final FY 21/22		
OPERATING EXPENDITURES: PERSONAL SERVICES OPERATING EXPENSES CAPITAL OUTLAY DEBT SERVICE TOTAL OPERATING	\$	0 4,105 0 0 4,105	\$	0 2,182 0 0 2,182	\$	0 21,790 0 0 21,790	\$	0 20,108 0 0 20,108
NON-OPERATING: OPERATING TRANSFERS OUT OTHER NON-OPERATING RESERVES TOTAL NON-OPERATING	_	0 0 0	_	0 0 0	-	0 0 0	-	0 0 0
TOTAL EXPENDITURES	\$	4,105	\$	2,182	\$	21,790	\$	20,108

# **COMMUNITY REDEVELOPMENT AGENCY - CRA FUND (310)**

REVENUE	Actual	Actual	Approved	Final	
	FY 18/19	FY 19/20	FY 20/21	FY 21/22	
OPERATING REVENUE: TAXES PERMITS, FEES & ASSESSMENTS INTERGOVT REVENUE CHARGES FOR SERVICES FINES & FORFEITURES	\$ 0	\$ 0	\$ 0	\$ 0	
	0	0	0	0	
	278,224	282,352	280,812	290,770	
	0	0	0	0	
	0	0	0	0	
MISC REVENUE TOTAL OPERATING	18,317	6,131	7,920	10,000	
	296,541	288,483	288,732	300,770	
NON-OPERATING REVENUE: TRANSFERS IN USE OF FUND BALANCE OTHER NON-REVENUES TOTAL NON-OPERATING	181,051 0 0 181,051	183,832 0 0 183,832	190,456 452,862 0 643,318	199,239 470,021 0 669,260	
TOTAL REVENUE	\$ 477,592	\$ 472,315	\$ 932,050	\$ 970,030	

EXPENDITURE	Actual FY 18/19		Actual FY 19/20		Approved FY 20/21		Final FY 21/22	
OPERATING EXPENDITURES: PERSONAL SERVICES OPERATING EXPENSES CAPITAL OUTLAY GRANTS AND AIDS DEBT SERVICE TOTAL OPERATING	\$	72,836 225,080 0 2,146 99,280 399,342	\$	79,647 150,038 41,199 4,134 99,279 374,297	\$	114,102 330,462 353,206 25,000 99,280 922,050	\$	118,634 311,382 405,734 25,000 99,280 960,030
NON-OPERATING: OPERATING TRANSFERS OUT OTHER NON-OPERATING RESERVES TOTAL NON-OPERATING		0 0 0	_	0 0 0	_	0 0 10,000 10,000	-	0 0 10,000 10,000
TOTAL EXPENDITURES	\$	399,342	\$	374,297	\$	932,050	\$	970,030

## **SAN FELASCO CONSERVATION CORRIDOR FUND (313)**

REVENUE	Actual FY 18/19	Actual FY 19/20	Approved FY 20/21	Final FY 21/22
OPERATING REVENUE: TAXES PERMITS, FEES & ASSESSMENTS INTERGOVT REVENUE CHARGES FOR SERVICES FINES & FORFEITURES MISC REVENUE TOTAL OPERATING	\$ 0 0 0 0 0 59	\$ 0 0 0 0 0 17	\$ 0 0 0 0 0	\$ 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
NON-OPERATING REVENUE: TRANSFERS IN USE OF FUND BALANCE OTHER NON-REVENUES TOTAL NON-OPERATING	0 0 0	0 0 0 0	0 3,824 0 3,824	0 3,843 0 3,843
TOTAL REVENUE	\$ 59	\$ 17	\$ 3,824	\$ 3,843

EXPENDITURE	Actual FY 18/1		Actual Approve FY 19/20 FY 20/2			Final FY 21/22		
OPERATING EXPENDITURES: PERSONAL SERVICES OPERATING EXPENSES CAPITAL OUTLAY DEBT SERVICE TOTAL OPERATING	\$	0 0 0 0	\$	0 0 0 0	\$	0 3,824 0 0 3,824	\$	0 3,843 0 0 3,843
NON-OPERATING: OPERATING TRANSFERS OUT OTHER NON-OPERATING RESERVES TOTAL NON-OPERATING		0 0 0		0 0 0		0 0 0	-	0 0 0
TOTAL EXPENDITURES	\$	0	\$	0	\$	3,824	\$	3,843

## **HERITAGE OAKS IMPROVEMENTS FUND (319)**

REVENUE	Actual FY 18/19	Tr		Final FY 21/22
OPERATING REVENUE: TAXES PERMITS, FEES & ASSESSMENTS INTERGOVT REVENUE CHARGES FOR SERVICES FINES & FORFEITURES MISC REVENUE TOTAL OPERATING	\$ 0 0 0 0 0	\$ 0 0 0 0 0	\$ 0 0 0 0 0	\$ 0 0 0 0 0 0
NON-OPERATING REVENUE: TRANSFERS IN USE OF FUND BALANCE OTHER NON-REVENUES TOTAL NON-OPERATING	0 0 0	0 0 0	0 4,326 0 4,326	0 4,326 0 4,326

EXPENDITURE	Actual FY 18/19			Approved FY 20/21		Final FY 21/22		
OPERATING EXPENDITURES: PERSONAL SERVICES OPERATING EXPENSES CAPITAL OUTLAY DEBT SERVICE TOTAL OPERATING	\$	0 0 0 0	\$	0 1,440 0 0 1,440	\$	0 4,326 0 0 4,326	\$	0 4,326 0 0 4,326
NON-OPERATING: OPERATING TRANSFERS OUT OTHER NON-OPERATING RESERVES TOTAL NON-OPERATING		0 0 0		0 0 0		0 0 0 0	-	0 0 0
TOTAL EXPENDITURES	\$	0	\$	1,440	\$	4,326	\$	4,326

## **CDBG-NEIGHBORHOOD REVITALIZATION FUND (322)**

REVENUE	Actual FY 18/19		Actual FY 19/20		Approved FY 20/21		Final FY 21/22	
OPERATING REVENUE: TAXES PERMITS, FEES & ASSESSMENTS INTERGOVT REVENUE CHARGES FOR SERVICES FINES & FORFEITURES MISC REVENUE TOTAL OPERATING	\$ 328,2	0 0 0	\$	0 0 371,743 0 0 0 371,743	\$	0 0 0 0	\$	0 0 0 0 0
NON-OPERATING REVENUE: TRANSFERS IN USE OF FUND BALANCE OTHER NON-REVENUES TOTAL NON-OPERATING		0 0 0		0 0 0 0		0 0 0	-	0 0 0
TOTAL REVENUE	\$ 328,2	/	Ş	371,743	Ş	0	Ş	0

EXPENDITURE	Actual Actual FY 18/19 FY 19/20		 roved 20/21	Final FY 21/22		
OPERATING EXPENDITURES: PERSONAL SERVICES OPERATING EXPENSES CAPITAL OUTLAY DEBT SERVICE TOTAL OPERATING	\$ 0 24,317 364,730 0 389,047	\$	0 7,875 336,295 0 344,170	\$ 0 0 0 0	\$	0 0 0 0
NON-OPERATING: OPERATING TRANSFERS OUT OTHER NON-OPERATING RESERVES TOTAL NON-OPERATING	 0 0 0	I	0 0 0	0 0 0		0 0 0
TOTAL EXPENDITURES	\$ 389,047	\$	344,170	\$ 0	\$	0

## **MILL CREEK SINK FUND (323)**

REVENUE	Actual Y 18/19	Actual Approved FY 19/20 FY 20/21		Final FY 21/22		
OPERATING REVENUE: TAXES PERMITS, FEES & ASSESSMENTS INTERGOVT REVENUE CHARGES FOR SERVICES FINES & FORFEITURES MISC REVENUE	\$ 0 0 606,845 0 0	\$	0 0 112,261 0 0	\$	0 0 716,908 0 0	\$ 0 0 888,713 0 0 0
TOTAL OPERATING NON-OPERATING REVENUE: TRANSFERS IN USE OF FUND BALANCE OTHER NON-REVENUES TOTAL NON-OPERATING	 606,845 0 0 0	_	0 0 0 0	_	716,908 0 0 0	888,713 0 0 0 0
TOTAL REVENUE	\$ 606,845	\$	112,261	\$	716,908	\$ 888,713

EXPENDITURE	Actual Actual FY 18/19 FY 19/20		Approved FY 20/21		Final FY 21/22		
OPERATING EXPENDITURES: PERSONAL SERVICES OPERATING EXPENSES CAPITAL OUTLAY DEBT SERVICE TOTAL OPERATING	\$ 0 0 525,011 0 525,011	\$	0 0 98,506 0 98,506	\$	0 0 716,908 0 716,908	\$	0 0 888,713 0 888,713
NON-OPERATING: OPERATING TRANSFERS OUT OTHER NON-OPERATING RESERVES TOTAL NON-OPERATING	 0 0 0	_	0 0 0	_	0 0 0	-	0 0 0
TOTAL EXPENDITURES	\$ 525,011	\$	98,506	\$	716,908	\$	888,713

## **FLORIDA JOB GROWTH GRANT FUND (324)**

REVENUE	Actual FY 18/19		Actual FY 19/20		Approved FY 20/21		Final FY 21/22	
OPERATING REVENUE: TAXES PERMITS, FEES & ASSESSMENTS INTERGOVT REVENUE CHARGES FOR SERVICES FINES & FORFEITURES MISC REVENUE TOTAL OPERATING	\$	0 0 521,314 0 0 0 0 521,314	\$	0 0 5,442,603 0 0 0 5,442,603	\$	0 0 16,872 0 0 0 16,872	\$	0 0 0 0 0
NON-OPERATING REVENUE: TRANSFERS IN USE OF FUND BALANCE OTHER NON-REVENUES TOTAL NON-OPERATING		0 0 0	_	0 0 0	_	0 0 0	_	0 0 0
TOTAL REVENUE	\$	521,314	\$	5,442,603	\$	16,872	\$	0

EXPENDITURE	Actual FY 18/19		Actual FY 19/20		Approved FY 20/21		Final FY 21/22
OPERATING EXPENDITURES: PERSONAL SERVICES OPERATING EXPENSES CAPITAL OUTLAY DEBT SERVICE TOTAL OPERATING	\$	0 562 1,512,380 0 1,512,942	\$	0 0 5,225,748 0 5,225,748	\$	0 0 16,872 0 16,872	\$ 0 0 0 0
NON-OPERATING: OPERATING TRANSFERS OUT OTHER NON-OPERATING RESERVES TOTAL NON-OPERATING	_	0 0 0	_	0 0 0	-	0 0 0	0 0 0
TOTAL EXPENDITURES	\$	1,512,942	\$	5,225,748	\$	16,872	\$ 0

## **CDBG ECONOMIC DEVELOPMENT FUND (325)**

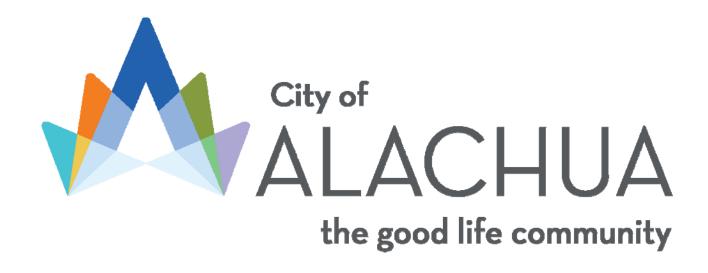
REVENUE	Actual FY 18/19		Actual FY 19/20		Approved FY 20/21		Final FY 21/22	
OPERATING REVENUE: TAXES PERMITS, FEES & ASSESSMENTS INTERGOVT REVENUE CHARGES FOR SERVICES FINES & FORFEITURES MISC REVENUE TOTAL OPERATING	\$	0 0 253,808 0 0 0 253,808	\$	952,263 0 0 0 0 952,263	\$	0 0 17,097 0 0 0 17,097	\$	0 0 6,300 0 0 0
NON-OPERATING REVENUE: TRANSFERS IN USE OF FUND BALANCE OTHER NON-REVENUES TOTAL NON-OPERATING	_	0 0 0	_	0 0 0	-	0 0 0	_	0 0 0
TOTAL REVENUE	\$	253,808	\$	952,263	\$	17,097	\$	6,300

	Actual			Actual		Approved		Final
EXPENDITURE	FY 18/19		FY 19/20		FY 20/21		FY 21/22	
OPERATING EXPENDITURES: PERSONAL SERVICES OPERATING EXPENSES CAPITAL OUTLAY DEBT SERVICE TOTAL OPERATING	\$	0 37,825 239,981 0 277,806	\$	0 38,400 893,465 0 931,865	\$	0 17,097 0 0 17,097	\$	0 6,300 0 0 6,300
NON-OPERATING: OPERATING TRANSFERS OUT OTHER NON-OPERATING RESERVES TOTAL NON-OPERATING	_	0 0 0	_	0 0 0	-	0 0 0		0 0 0
TOTAL EXPENDITURES	\$	277,806	\$	931,865	\$	17,097	\$	6,300

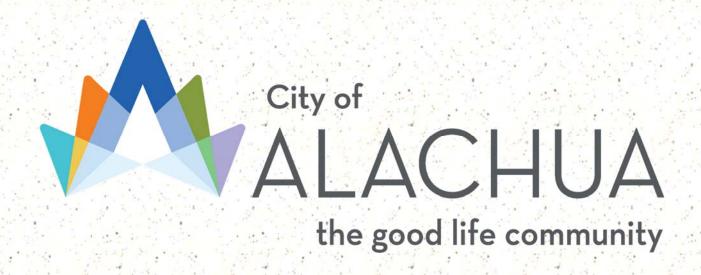
## **INTERNAL SERVICE FUND (700)**

REVENUE	Actual FY 18/19		Actual FY 19/20			Approved FY 20/21	Final FY 21/22	
OPERATING REVENUE: TAXES PERMITS, FEES & ASSESSMENTS INTERGOVT REVENUE CHARGES FOR SERVICES FINES & FORFEITURES MISC REVENUE TOTAL OPERATING	\$	0 440 6,061 2,474,471 0 41,785 2,522,757	\$	0 440 3,908 2,322,110 0 13,789 2,340,247	\$	0 0 0 0 8,000 8,000	\$	0 0 0 0 250 250
NON-OPERATING REVENUE: TRANSFERS IN USE OF FUND BALANCE OTHER NON-REVENUES TOTAL NON-OPERATING		0 0 0	_	0 0 0	_	2,084,697 1,045,922 0 3,130,619		3,002,434 514,612 0 3,517,046
TOTAL REVENUE	\$	2,522,757	\$	2,340,247	\$	3,138,619	\$	3,517,296

EXPENDITURE	Actual FY 18/19		Actual FY 19/20		Approved FY 20/21		Final FY 21/22	
OPERATING EXPENDITURES: PERSONAL SERVICES OPERATING EXPENSES CAPITAL OUTLAY DEBT SERVICE TOTAL OPERATING	\$	1,536,522 630,245 0 152,302 2,319,069	\$	1,726,452 744,651 0 146,237 2,617,340	\$	1,911,963 709,242 188,727 228,687 3,038,619	\$	2,315,529 806,445 68,000 227,322 3,417,296
NON-OPERATING: OPERATING TRANSFERS OUT OTHER NON-OPERATING RESERVES TOTAL NON-OPERATING		0 189,154 0 189,154	l	205,266 0 205,266	-	0 0 100,000 100,000	-	0 0 100,000 100,000
TOTAL EXPENDITURES	\$	2,508,223	\$	2,822,606	\$	3,138,619	\$	3,517,296



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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, dependent districts and distinct functions funded by the City of Alachua Commission.

## **CITY COMMISSION**

#### **Mission of Department:**

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

	FY 19	FY 20	FY 21	FY 22
EXPENDITURES	Actual	Actual	Approved	Final
City Commission				
Personal Services	100,963	101,351	102,129	115,260
Operating Expenditures	25,939	25,144	29,786	27,286
Capital Outlay	0	1,147	0	0
Grants & Aids	0	0	0	0
Total	126,902	127,642	131,915	142,546
Grand Tota	126,902	127,642	131,915	142,546

FUNDING COURSES	FY 19	FY 20	FY 21	FY 22
FUNDING SOURCES	Actual	Actual	Approved	Final
General Fund	126,902	127,642	131,915	142,546
Grand Total	126,902	127,642	131,915	142,546

## **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 Deputy City Clerk operations and, albeit reported as separate departments, administers the City Commission and City Attorney budgets.

	FY 19	FY 20	FY 21	FY 22
EXPENDITURES	Actual	Actual	Approved	Final
City Manager				
Personal Services	350,566	370,777	540,770	616,471
Operating Expenditures	59,165	39,846	29,220	73,753
Capital Outlay	2,314	0	0	25,000
Grants and Aids	0	0	0	0
Non-Operating Expenditures	0	0	0	0
Totals	412,045	410,623	569,990	715,224
Deputy City Clerk				
Personal Services	145,153	156,245	160,624	138,373
Operating Expenditures	44,358	30,994	54,695	71,759
Capital Outlay	0	2,039	0	0
Grants and Aids	0	0	0	0
Non-Operating Expenditures	0	0	0	0
Totals	189,511	189,278	215,319	210,132
Grand Total	601,556	599,901	785,309	925,356

FUNDING SOURCES	FY 19 Actual	FY 20 Actual	FY 21 Approved	FY 22 Final
General Fund	601,556	599,901	785,309	925,356
Grand Total	601,556	599,901	785,309	925,356

## **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.

	FY 19	FY 20	FY 21	FY 22
EXPENDITURES	Actual	Actual	Approved	Final
City Attorney				
Personal Services	0	0	0	0
Operating Expenditures	131,552	172,500	187,920	186,831
Capital Outlay	0	0	0	0
Totals	131,552	172,500	187,920	186,831
Grand Total	131,552	172,500	187,920	186,831

FUNDING SOURCES	FY 19 Actual	FY 20 Actual	FY 21 Approved	FY 22 Final
General Fund	131,552	172,500	187,920	186,831
Grand Total	131,552	172,500	187,920	186,831

## **HUMAN RESOURCES**

#### **Mission of Department:**

Human Resources is primarily responsible for attracting, recruiting and supporting qualified talent for the City. Human Resources is charged with providing exceptional benefits, equitable and competitive compensation to retain valuable employees. It is charged with maintaining an environment that is characterized by fair treatment, open communications, personal accountability, trust and mutual respect. This department also supports the City in maintaining a safe work environment with proper incident reporting and risk assessment.

	FY 19	FY 20	FY 21	FY 22
EXPENDITURES	Actual	Actual	Approved	Final
Personal Services	145,153	156,245	160,624	291,687
Operating Expenditures	44,358	30,994	54,695	64,764
Capital Outlay	0	2,039	0	0
Grants & Aids	0	0	0	0
Totals	189,511	189,278	215,319	356,451
Grand Total	189,511	189,278	215,319	356,451

	FY 19	FY 20	FY 21	FY 22
FUNDING SOURCES	Actual	Actual	Approved	Final
General Fund	189,511	189,278	215,319	316,082
Internal Service Fund	0	0	0	40,369
Grand Total	189,511	189,278	215,319	356,451

## **FINANCE AND ADMINISTRATIVE SERVICES**

#### **Mission of Department:**

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

		FY 19	FY 20	FY 21	FY 22
EXPENDITURES		Actual	Actual	Approved	Final
Finance and Accounting					
Personal Services		484,428	510,404	535,026	575,896
Operating Expenditures		73,248	69,173	92,082	93,192
Capital Outlay		0	0	0	0
	Totals	557,676	579,577	627,108	669,088
<u>Grants</u>					
Personal Services		0	0	0	0
Operating Expenditures		1,779	921	55,500	55,500
Capital Outlay	L	0	0	0	0
	Totals	1,779	921	55,500	55,500
Utility Billing					
Personal Services		268,432	321,451	342,922	351,302
Operating Expenditures		137,938	113,998	134,332	145,332
Capital Outlay		0	0	3,900	0
	Totals	406,370	435,449	481,154	496,634
units of the					
Utility Operations		257.644	264.054	224 600	244.702
Personal Services		257,644	264,051	324,699	344,782
Operating Expenditures Capital Outlay		24,738 0	21,252 0	33,882 25,000	43,557 0
Capital Outlay	Totals	282,382	285,303	383,581	388,339
	Totals	202,302	203,303	303,301	300,333
Facilities Maintenance					
Personal Services		405,611	459,866	477,402	550,877
Operating Expenditures		131,873	160,562	197,880	200,287
Capital Outlay		43,525	17,891	405,632	158,574
·	Totals	581,009	638,319	1,080,914	909,738

## **FINANCE AND ADMINISTRATIVE SERVICES**

		FY 19	FY 20	FY 21	FY 22
EXPENDITURES		Actual	Actual	Approved	Final
Information Technology					
Personal Services		194,110	201,200	221,698	235,051
Operating Expenditures		89,720	169,019	70,340	84,840
Capital Outlay		45,199	32,700	306,307	150,000
To	otals	329,029	402,919	598,345	469,891
Fire Rescue Services					
Personal Services		0	0	0	0
Operating Expenditures		9,630	0	0	0
Capital Outlay		0	0	0	0
To	otals	9,630	0	0	0
Grand T	otal	2,167,875	2,342,488	3,226,602	2,989,190

	FY 19	FY 20	FY 21	FY 22
FUNDING SOURCES	Actual	Actual	Approved	Final
General Fund	1,420,954	1,559,719	2,291,223	2,030,327
Internal Service	746,921	782,769	935,379	958,863
Grand Total	2,167,875	2,342,488	3,226,602	2,989,190

## **PLANNING AND COMMUNITY DEVELOPMENT**

#### **Mission of Department:**

Planning and Community Development is tasked with providing a sense of place, pride in the community, and economic prosperity to the citizens of Alachua through an enhanced planning and regulatory effort that achieve a balance between a high-quality built environment and a high-quality natural environment.

		FY 19	FY 20	FY 21	FY 22
EXPENDITURES		Actual	Actual	Approved	Final
Planning and Zoning					
Personal Services		427,031	449,037	474,102	510,931
Operating Expenditures		101,690	96,606	109,572	116,637
Capital Outlay		0	0	0	0
	Totals	528,721	545,643	583,674	627,568
Building					
Personal Services		169,553	179,510	191,393	194,788
Operating Expenditures		15,872	17,311	31,991	61,991
Capital Outlay		0	0	0	0
	Totals	185,425	196,821	223,384	256,779
City Beautification Board					
Operating Expenditures		10,983	18,554	20,000	23,000
	Totals	10,983	18,554	20,000	23,000
Tree Bank					
Operating Expenditures		0	0	67,735	85,570
Capital Outlay		0	0	0	0
	Totals	0	0	67,735	85,570
	<b>Grand Total</b>	725,129	761,018	894,793	992,917

FUNDING SOURCES	FY 19	FY 20	FY 21	FY 22
	Actual	Actual	Approved	Final
General Fund	725,129	761,018	827,058	907,347
Special Revenue	0	0	67,735	85,570
Grand Total	725,129	761,018	894,793	992,917

## **COMPLIANCE AND RISK MANAGEMENT**

#### **Mission of Department:**

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; developing, negotiating and recommending both the Commercial and Employee Benefit Insurance packages; and, providing other support services.

		FY 19	FY 20	FY 21	FY 22
EXPENDITURES		Actual	Actual	Approved	Final
Compliance & Risk Management					
Personal Services		286,631	336,011	353,935	303,087
Operating Expenditures		29,624	20,888	49,966	38,244
Capital Outlay		14,689	0	0	0
	Totals	330,944	356,899	403,901	341,331
	<b>Grand Total</b>	330,944	356,899	403,901	341,331

	FY 19	FY 20	FY 21	FY 22
FUNDING SOURCES	Actual	Actual	Approved	Final
General Fund	297,078	321,272	366,268	341,331
Internal Service Fund	33,866	35,627	37,633	0
Grand Total	330,944	356,899	403,901	341,331

## **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.

	FY 19	FY 20	FY 21	FY 22
EXPENDITURES	Actual	Actual	Approved	Final
Recreation and Culture				
Personal Services	379,351	437,947	476,895	532,384
Operating Expenditures	493,058	514,744	626,382	678,765
Capital Outlay	135,474	307,713	115,353	74,324
Non-Operating	0	0	0	0
Total	1,007,883	1,260,404	1,218,630	1,285,473
Recreation Donations				
Operating Expenditures	1,131	1,255	20,395	19,427
Capital Outlay	1,131	1,233	20,393	19,427
Total	ū	1,255	20,395	19,427
		_,		23, 127
San Felasco Conservation Corridor				
Operating Expenditures	0	0	3,824	3,843
Capital Outlay	0	0	0	0
Total	s 0	0	3,824	3,843
<u>Youth Volleyball</u>				
Operating Expenditures	1,463	650	1,066	352
Non-Operating	0	0	0	0
Total	1,463	650	1,066	352
Community Center Donations				
Operating Expenditures	0	0	329	329
Capital Outlay	0	0	0	0
Total		0	329	329
1000			323	323

## **RECREATION AND CULTURE**

		FY 19	FY 20	FY 21	FY 22
EXPENDITURES		Actual	Actual	Approved	Final
Youth Basketball					
Operating Expenditures		0	0	0	0
Non-Operating		0	0	0	0
	Totals	0	0	0	0
Youth Flag Football					
Operating Expenditures		1,511	277	0	0
Non-Operating		0	0	0	0
	Totals	1,511	277	0	0
Children's Trust Grant					
Operating Expenditures		0	51,786	83,723	0
Capital Outlay		0	0	0	0
	Totals	0	51,786	83,723	0
Wild Spaces Public Places					
Operating Expenditures		0	0	445,793	546,842
Capital Outlay		3,362,758	586,753	90,000	170,000
	Totals	3,362,758	586,753	535,793	716,842
	Grand Total	4,374,746	1,901,125	1,863,760	2,026,266

	FY 19	FY 20	FY 21	FY 22
FUNDING SOURCES	Actual	Actual	Approved	Final
General Fund	1,007,883	1,260,404	1,218,630	1,285,473
Special Revenue	4,105	53,968	105,513	20,108
Capital Project	3,362,758	586,753	539,617	720,685
Grand Total	4,374,746	1,901,125	1,863,760	2,026,266

#### **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.

	FY 19	FY 20	FY 21	FY 22
EXPENDITURES	Actual	Actual	Approved	Final
Patrol & Administration				
Personal Services	2,275,735	2,499,786	2,514,179	2,801,493
Operating Expenditures	437,178	443,021	493,808	564,483
Capital Outlay	173,783	297,933	160,081	344,287
Non-Operating	0	0	0	0
Totals	2,886,696	3,240,740	3,168,068	3,710,263
<u>Communications</u>				
Personal Services	316,124	318,222	380,909	374,061
Operating Expenditures	11,765	35,806	27,579	21,261
Capital Outlay	0	293,477	121,822	0
Non-Operating	0	0	0	0
Totals	327,889	647,505	530,310	395,322
School Crossing Guard				
Personal Services	0	0	0	0
Operating Expenditures	19,357	13,314	24,100	29,000
Capital Outlay	0	0	0	0
Non-Operating	0	0	0	0
Totals	19,357	13,314	24,100	29,000
Explorer Program - GF				
Operating Expenditures	2,196	1,691	2,000	2,000
Totals	2,196	1,691	2,000	2,000
Explorer Post 537				
Personal Services	0	0	0	0
Operating Expenditures	1,081	1,839	5,000	5,000
Capital Outlay	0	0	0	0
Totals	1,081	1,839	5,000	5,000

## **POLICE DEPARTMENT**

	FY 19	FY 20	FY 21	FY 22
EXPENDITURES	Actual	Actual	Approved	Final
APD Donations				
Operating Expenditures	0	0	0	0
Capital Outlay	0	0	0	0
Tota	ls 0	0	0	0
Reserve Program				
Operating Expenditures	180	0	3,000	3,000
Capital Outlay	0	0	0	0
Tota	ls 180	0	3,000	3,000
Additional Court Costs				
Operating Expenditures	2,503	0	6,200	6,050
Capital Outlay	0	0	0	0
Tota	ls 2,503	0	6,200	6,050
Grand Tot	al 3,239,902	3,905,089	3,738,678	4,150,635

FUNDING SOURCES	FY 19	FY 20	FY 21	FY 22
	Actual	Actual	Approved	Final
General Fund	3,236,318	3,903,250	3,727,478	4,139,585
Special Revenue	3,584	1,839	11,200	11,050
Grand Total	3,239,902	3,905,089	3,738,678	4,150,635

### **PUBLIC SERVICES**

#### **Mission of Department:**

Public Services provides stewardship of assigned city-owned utility and transportation infrastructure and equipment, and works with the community to support growth that balances environmental, social and community development needs.

		FY 19	FY 20	FY 21	FY 22
EXPENDITURES		Actual	Actual	Approved	Final
Electric Utility					
Personal Services		971,853	911,259	1,089,212	1,323,068
Operating Expenditures		1,737,848	1,811,859	559,258	815,222
Capital Outlay		0	0	6,354,495	2,097,434
Purchased Power Costs		8,124,374	7,944,982	8,490,000	8,462,300
Debt Service		19,809	16,242	0	0
Non-Operating		2,143,104	2,097,829	2,728,413	3,139,313
	Totals	12,996,988	12,782,171	19,221,378	15,837,337
Water Utility					
Personal Services		202,616	210,029	300,182	205,391
Operating Expenditures		1,483,293	1,180,542	374,481	344,231
Capital Outlay		0	0	1,134,726	493,355
Debt Service		44,461	87,276	269,391	270,110
Non-Operating		27,026	20,506	990,444	1,313,789
	Totals	1,757,396	1,498,353	3,069,224	2,626,876
Wastewater Utility		, ,	, ,	, ,	, ,
Personal Services		420,972	435,941	438,362	466,604
Operating Expenditures		1,889,561	1,942,708	721,291	812,023
Capital Outlay		0	0	739,339	591,191
Debt Service		247,764	290,636	726,734	727,454
Non-Operating		109,792	117,261	525,485	629,332
· ·	Totals	2,668,089	2,786,546	3,151,211	3,226,604
Public Works		, ,	, ,	, ,	, ,
Personal Services		405,484	349,564	540,464	616,110
Operating Expenditures		199,019	196,557	291,428	320,046
Capital Outlay		240,354	269,453	530,000	517,000
	Totals	844,857	815,574	1,361,892	1,453,156
Solid Waste Disposal		,	,	, ,	, ,
Operating Expenditures		690,705	694,688	712,850	736,948
	Totals	690,705	694,688	712,850	736,948
		,	,	,	,
Mosquito Control					
Personal Services		6,241	4,208	7,647	7,713
Operating Expenditures		58,604	33,121	47,672	39,001
Capital Outlay		0	0	,	0
Non-Operating		225	551	32,000	45,000
,	Totals	65,070	37,880	87,319	91,714
			·	•	
Utility Administration					
Personal Services		545,646	633,992	692,113	980,114
Operating Expenditures		269,721	312,707	239,174	255,854
Capital Outlay		0	0	32,000	25,000
Non-Operating		189,154	205,266	0	0
. 5	Totals	1,004,521	1,151,965	963,287	1,260,968

# **PUBLIC SERVICES**

		FY 19	FY 20	FY 21	FY 22
EXPENDITURES		Actual	Actual	Approved	Final
Water Collection and Distribution					
Personal Services		320,465	357,131	392,563	469,629
Operating Expenditures		168,486	279,684	274,798	324,646
Capital Outlay	L	0	0	108,855	43,000
	Totals	488,951	636,815	776,216	837,275
Warehouse Operations					
Personal Services		52,760	54,284	58,970	63,024
Operating Expenditures		28,902	14,909	19,475	29,475
Capital Outlay	L	0	0	18,972	0
	Totals	81,662	69,193	97,417	92,499
FDOT Highway Beautification					
Capital Outlay	L	88,788	0	0	0
	Totals	88,788	0	0	0
TK Basin Special Assessment					
Operating Expenditures	<u> </u>	6,420	12,940	24,300	34,300
	Totals	6,420	12,940	24,300	34,300
CP - Heritage Oaks					
Operating Expenditures		0	1,440	4,326	4,326
Capital Outlay	L	0	0	0	0
	Totals	0	1,440	4,326	4,326
<u>CP - CDBG Neighborhood Revitalization</u>					
Operating Expenditures		24,317	7,875	0	0
Capital Outlay	<u> </u>	364,730	336,295	0	0
	Totals	389,047	344,170	0	0
CP - Millcreek Sink					
Capital Outlay		525,011	98,506	716,908	888,713
	Totals	525,011	98,506	716,908	888,713
CP - FL Job Growth Grant		563	0		0
Operating Expenditures Capital Outlay		562 1,512,380	0 5,225,748	0 16,872	0
Capital Outlay	Totals	1,512,942	5,225,748	16,872	0
CP - CDBG Economic Development					
Operating Expenditures	1	37,825	38,400	17,097	6,300
Capital Outlay		239,981	893,465	0	0,300
-up.cu. outur	Totals	277,806	931,865	17,097	6,300
Gra	and Total	23,398,253	27,087,854	30,220,297	27,097,016
GI &	u iotai	23,330,233	21,001,004	30,220,231	27,037,010

# **PUBLIC SERVICES**

	FY 19	FY 20	FY 21	FY 22
FUNDING SOURCES	Actual	Actual	Approved	Final
General Fund	1,624,350	1,510,262	2,074,742	2,190,104
Special Revenue	6,420	12,940	24,300	34,300
Enterprise	17,487,543	17,104,950	25,529,132	21,782,531
Internal Service	1,575,134	1,857,973	1,836,920	2,190,742
Capital Projects	2,704,806	6,601,729	755,203	899,339
Trust & Agency	0	0	0	0
Grand Total	23,398,253	27,087,854	30,220,297	27,097,016

#### **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.

	FY 19	FY 20	FY 21	FY 22
EXPENDITURES	Actual	Actual	Approved	Final
Debt Service-L/T Gen. Government				
Debt Service	836,799	837,127	858,176	647,742
Non-Operating	0	0	0	0
Totals	836,799	837,127	858,176	647,742
Debt Service-L/T Internal Service Fund				
Debt Service	152,302	146,237	228,687	227,322
Non-Operating	0	0	0	0
Totals	152,302	146,237	228,687	227,322
Grand Total	989,101	983,364	1,086,863	875,064

	FY 19	FY 20	FY 21	FY 22
FUNDING SOURCES	Actual	Actual	Approved	Final
General Government - Debt Service	836,799	837,127	858,176	647,742
Internal Service Fund	152,302	146,237	228,687	227,322
Grand Total	989,101	983,364	1,086,863	875,064

#### **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 members of the City Commission also serve as the Community Redevelopment Agency and governing board. The Agency receives recommendations from an appointed five member advisory board. Budget oversight rests with Planning and Community Development.

	FY 19	FY 20	FY 21	FY 22
EXPENDITURES	Actual	Actual	Approved	Final
<u>Downtown CRA</u>				
Personal Services	72,836	79,647	114,102	118,634
Operating Expenditures	225,080	150,038	330,462	311,382
Capital Outlay	0	41,199	353,206	405,734
Debt Service	99,280	99,279	99,280	99,280
Grants and Aids	2,146	4,134	25,000	25,000
Non-Operating	0	0	10,000	10,000
Totals	399,342	374,297	932,050	970,030
Grand Total	399,342	374,297	932,050	970,030

	FY 19	FY 20	FY 21	FY 22
FUNDING SOURCES	Actual	Actual	Approved	Final
Special Revenue	399,342	374,297	932,050	970,030
Grand Total	399,342	374,297	932,050	970,030

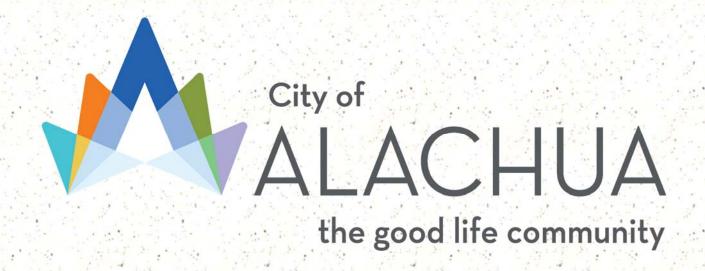
#### **SPECIAL EXPENSE**

#### **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.

		FY 19	FY 20	FY 21	FY 22
EXPENDITURES		Actual	Actual	Approved	Final
Special Expense-General Gov't					
Personal Services		11,998	10,324	14,474	14,074
Operating Expenditures		100,574	108,348	255,839	106,800
Capital Outlay		77,078	4,000	66,450	25,000
Grants and Aids		20,000	0	40,000	84,000
Non-Operating		950,476	965,944	1,176,238	1,227,196
	Totals	1,160,126	1,088,616	1,553,001	1,457,070
Special Expense-ISF Contingency		0	0	100,000	100,000
Non-Operating		0	0	100,000	100,000
	Totals	0	0	100,000	100,000
	<b>Grand Total</b>	1,160,126	1,088,616	1,653,001	1,557,070

	FY 19	FY 20	FY 21	FY 22
FUNDING SOURCES	Actual	Actual	Approved	Final
General Fund	1,160,126	1,088,616	1,553,001	1,457,070
Special Revenue	0	0	0	0
Internal Service	0	0	100,000	100,000
Grand Total	1,160,126	1,088,616	1,653,001	1,557,070



# SECTION 5 GLOSSARY

#### **GLOSSARY OF KEY TERMS**

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

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

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

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

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

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

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

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

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

**CAPITAL OUTLAY or CAPITAL EQUIPMENT** is an item such as office furniture, fleet equipment, data processing equipment or other equipment with a unit cost of \$5,000 or more.

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

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

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

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

**DEFICIT** is the excess of expenditures or expenses over resources.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**SURPLUS** is an excess of resources over expenditures or expenses.

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

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

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

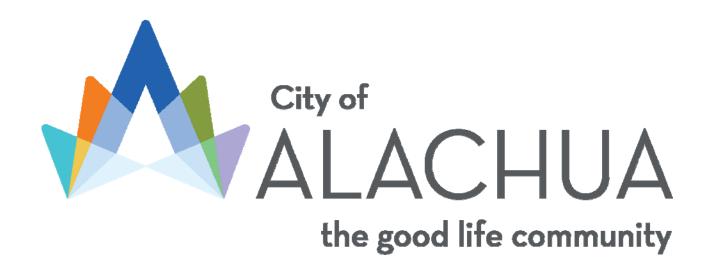
TRIM is an acronym for Truth In Millage Law. See the definition for TRUTH IN MILLAGE LAW.

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

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

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

# CITY OF ALACHUA FISCAL YEAR 2021-2022 FINAL BUDGET



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