

The Good Life Community



THE CITY OF ALACHUA



**FY 2015-2016
FINAL BUDGET**

City of Alachua

Mayor and City Commissioners

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

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

CITY OF ALACHUA

PREPARED BY:
THE CITY OF ALACHUA FINANCE DEPARTMENT

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



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CITY OF ALACHUA GOVERNMENT

GENERAL INFORMATION

The City of Alachua is geographically located in North Central Florida. The City's boundaries encompass 46 square miles. The latest estimate of the city's population is 9,479.

FIVE-MEMBER MAYOR & COMMISSION

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

ROLE OF THE CITY MANAGER

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

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

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



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INTRODUCTION

This document represents the final financial budget for FY 2015-2016 for the City of Alachua. 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.

Persons interested in reviewing any materials or documents comprising the FY 16 proposed budget at any level of detail are encouraged to contact the City of Alachua Finance Department at (386) 418-6100. The Finance Department's mailing address is: P.O. Box 9, Alachua, Florida 32616. The office is located at 15100 N.W. 142nd Terrace, Alachua, Florida 32615.

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SECTION 1

BUDGET

MESSAGE



City of Alachua

MAYOR GIB COERPER

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

OFFICE OF THE CITY MANAGER

TRACI L. CAIN

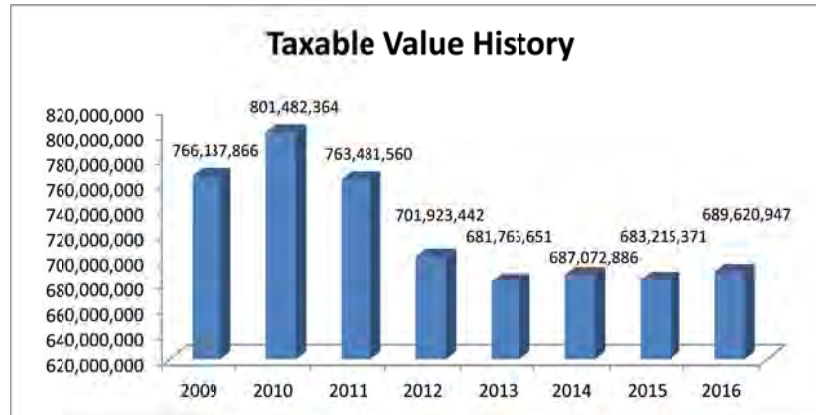
September 14, 2015

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

Honorable Mayor and Members of the City Commission:

It is my honor to respectfully submit the proposed balanced Fiscal Year 2015-2016 Budget for the City of Alachua. As proposed, the Budget totals \$36,169,311, which represents a 5.69% decrease from the prior fiscal year of \$38,353,339 (amended). The decrease from the prior year is due in large part to the completion of the Swick House restoration, roadway projects and the refinancing of the Section 108 loan. The proposed General Fund budget is \$10,420,461, a slight increase of 1.98% from the prior fiscal year of \$10,218,273 (amended). Ad valorem taxes, which make up a little more than a third of the General Fund, are projected to generate \$4.01 million. The City's overall taxable value increased slightly at 1%. The total budget for Enterprise Funds is \$16,850,496, which is a decrease of 19.48% from the previous fiscal year that totaled \$20,926,119 (amended).

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



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

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

Advancing with Technology

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

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

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

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

Core Services and Infrastructure Investment

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

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

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

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

Long-term Community Planning and Implementation

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

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

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

Talent Investment

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

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

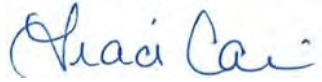
Summary

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

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

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

Sincerely,



Traci L. Cain
City Manager



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SECTION 2 BUDGET SUMMARY

INTRODUCTION TO CITY BUDGETING

Defining a City Budget

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

Defining Revenue

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

Defining Expenditure

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

Defining Fund Balance

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

Defining Fund Accounting

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

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

THE BUDGET PROCESS

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

The budget process began with a review and consideration of comments from the prior year budget process. This led to the budget “kick-off” meeting in April 2015 with Department Directors. Directions for the budget process were provided and written budget instructions were distributed. Departments were instructed to prepare budgets using a “continuation” funding level. “Continuation” level funding is the level of funding needed to provide the same level of service in the next fiscal year as was provided in the current fiscal year.

The City Manager formally presented the Proposed Budgets in August 2015. The Commission and public review, changes and formal adoption lasts through late September. This includes workshops with the Commission to discuss the operating budget and the capital improvement budget.

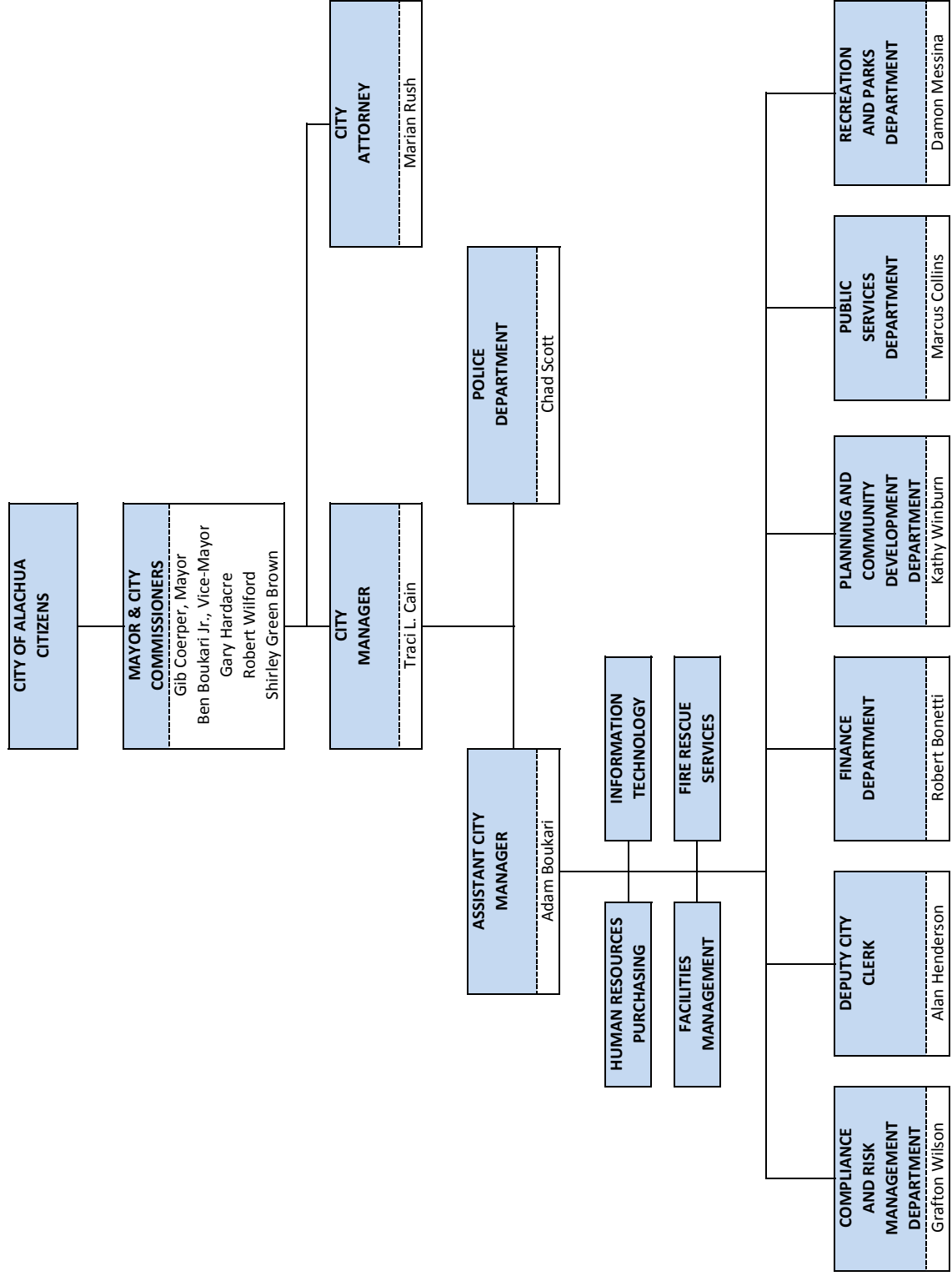
The proposed millage rates for FY 16 were established on July 27, 2015. The proposed millage rates were used by the Property Appraiser to prepare Truth-in-Millage or “TRIM” notices distributed in mid-August. TRIM notices advise County taxpayers of how tax rates proposed by all local taxing authorities,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

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

BUDGET PROCESS HIGHLIGHTS

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

CITY OF ALACHUA GOVERNMENT



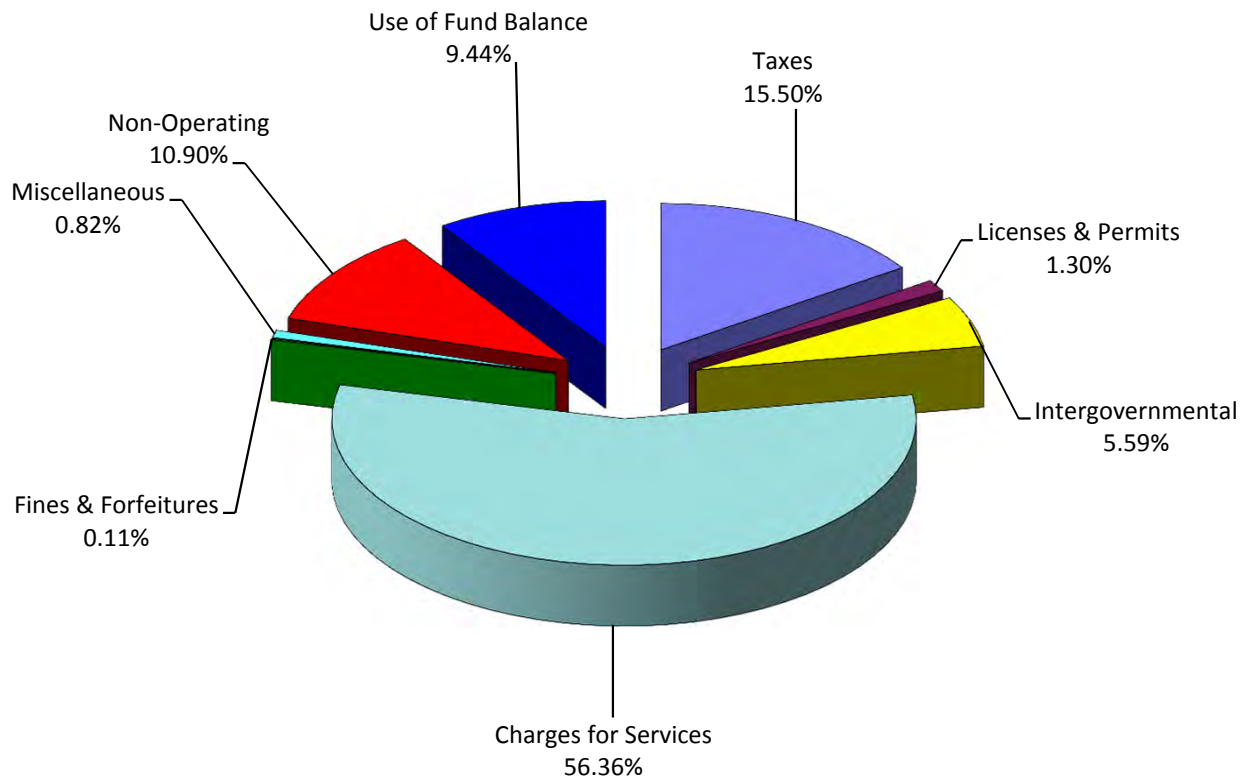
BUDGET SOURCES AND USES

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

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

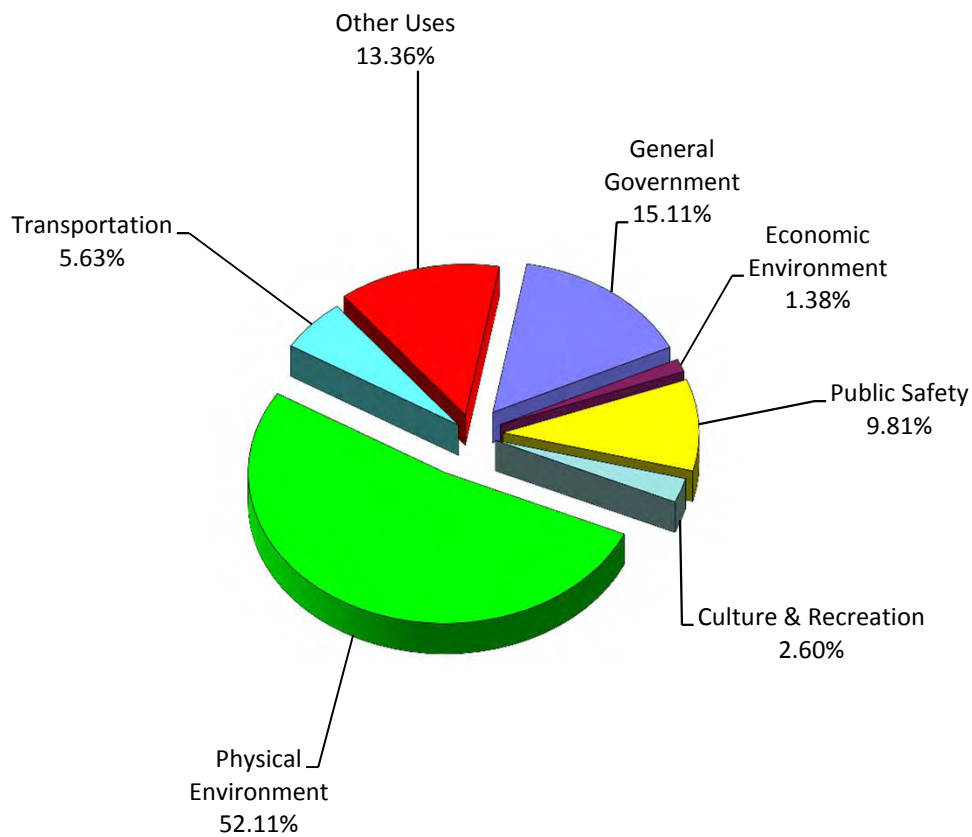
FY 2015-2016 BUDGET REVENUES BY SOURCE

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



FY 2015-2016 BUDGET USES BY FUNCTION

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



BUDGET BY FUNCTION - ALL FUNDS

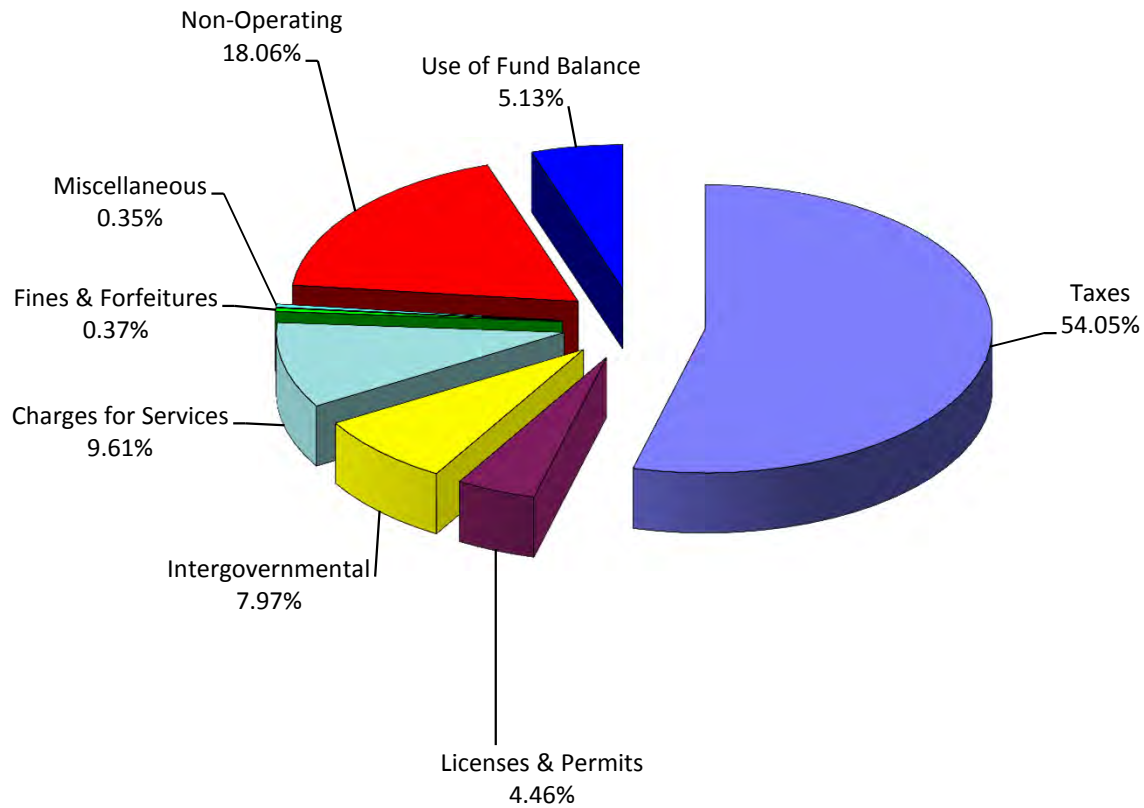
	FY 13 Actual	FY 14 Actual	FY 15 Approved	FY 16 Final
General Government				
Legislative	\$ 131,403	\$ 132,971	\$ 135,231	\$ 137,010
Executive	925,862	491,290	588,431	634,488
Financial & Administrative	1,297,015	2,022,826	2,572,318	2,074,742
Legal Counsel	181,354	131,629	171,513	188,235
Comprehensive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

BUDGET BY FUNCTION - ALL FUNDS

	FY 13 Actual	FY 14 Actual	FY 15 Approved	FY 16 Final
Courts				
Court-Related Services	0	0	0	0
Subtotal	0	0	0	0
Other Uses				
Interfund Transfers	2,456,000	2,557,976	4,172,913	4,691,676
Asset Reclassification	0	0	0	0
Contribution to Fund Balance			100,000	0
Contingency	0	0	466,460	302,000
Subtotal	2,456,000	2,557,976	4,739,373	4,993,676
Grand Total	\$ 27,303,044	\$ 29,356,666	\$ 35,747,268	\$ 37,367,012

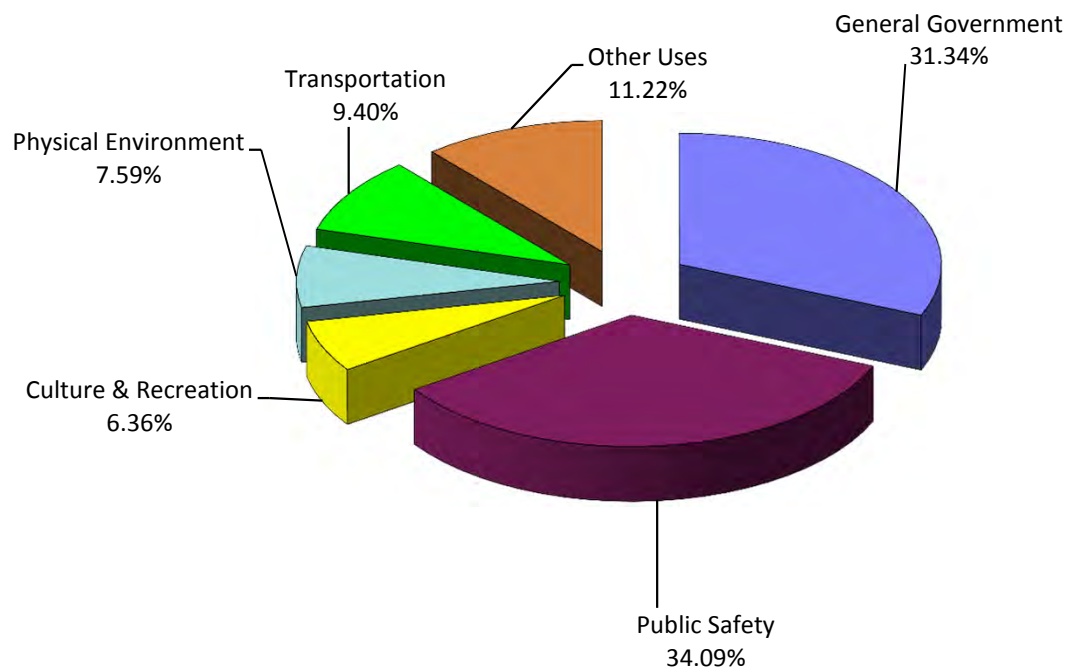
FY 2015-2016 BUDGET REVENUES BY SOURCE - GENERAL FUND

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



FY 2015-2016 BUDGET USES BY FUNCTION - GENERAL FUND

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



BUDGET BY FUNCTION - GENERAL FUND

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

FULL-TIME EQUIVALENT POSITIONS SUMMARY

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

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

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

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

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

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

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

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

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

The City's estimation of ending fund balance can be looked at as its financial position on September 30, 2016. The City maintains an annual unappropriated balance at a level sufficient to maintain adequate cash flow and to eliminate the need for short-term borrowing, separate from the reserve for contingency. The total unappropriated fund balance for the City is \$34 million, excluding reserves.

A factor that should be reviewed when estimating the City's financial position on September 30, 2016 is to project how much of the funds appropriated in the adopted budget will actually be spent, based on past experience and current trends. Any remaining (unspent) funds or excess revenues will create an ending fund balance. Excess revenues may result from a statutory requirement that governments appropriate 95% of certain revenues, which tends to understate collections from certain revenues.

Another factor to consider is to review the budgeted reserves and project what portion of reserves will not be appropriated during the fiscal year. Both factors should be included with the estimated ending fund balance to get a true financial position at September 30, 2016.

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

FY 16 FINAL BUDGET FUND BALANCE SUMMARY

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

INTERFUND TRANSFER OVERVIEW

A transfer in or transfer out is the transfer of revenue from one governmental unit to another or from one fund to another as a means of financing the recipient unit or fund. The greatest amount of revenue transferred out of the General Fund is for payment of general long-term debt obligations paid from the Debt Service Fund.

Other significant transfers are from the Electric Utility Fund to the General Fund to help support government functions. Also, each Utility fund transfers funds into the Internal Service fund for the operations of the Utility Administration, Utility Operations, Utility Billing, and Warehouse Operation divisions.

Finally, the Internal Service Fund transfers funds to the General Fund for the procurement of a new financial software package.

SUMMARY OF INTERFUND TRANSFERS FISCAL YEAR 2015-2016

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



SECTION 3 FUND SUMMARIES

BUDGET BY FUND

This section provides an overview of the City budget at the fund level. It includes budget amounts for FY 16. Also, there is a brief description on the basis of budgeting and accounting used by the City of Alachua. The schedules that follow provide, by fund, a three-year comparison of revenues and appropriations according to classifications set by the State of Florida. Each schedule presents actuals for FY 13 and FY 14, approved budgets for FY 15, and final budgets for FY 16.

BASIS OF ACCOUNTING AND BUDGETING

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

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

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

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

FUND ACCOUNTING

All Fund Types: FY 16--\$37,367,012

THE FUND STRUCTURE AND GOVERNMENTAL ACCOUNTING AND BUDGETING

The City of Alachua developed the revenue and expenditure estimates contained in the Proposed Fiscal Year 2015-2016 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 16--\$10,712,838

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 Fire Rescue Services, General Government Administration, Capital Improvement Projects, Recreation Services, Law Enforcement, Public Works, and Planning Services to all residents of the City of Alachua.

Special Revenue Funds: FY 16--\$601,718

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.

Debt Service Funds: FY 16--\$570,737

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.

Capital Project Funds: FY 16--\$2,375,387

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 16—\$21,550,228

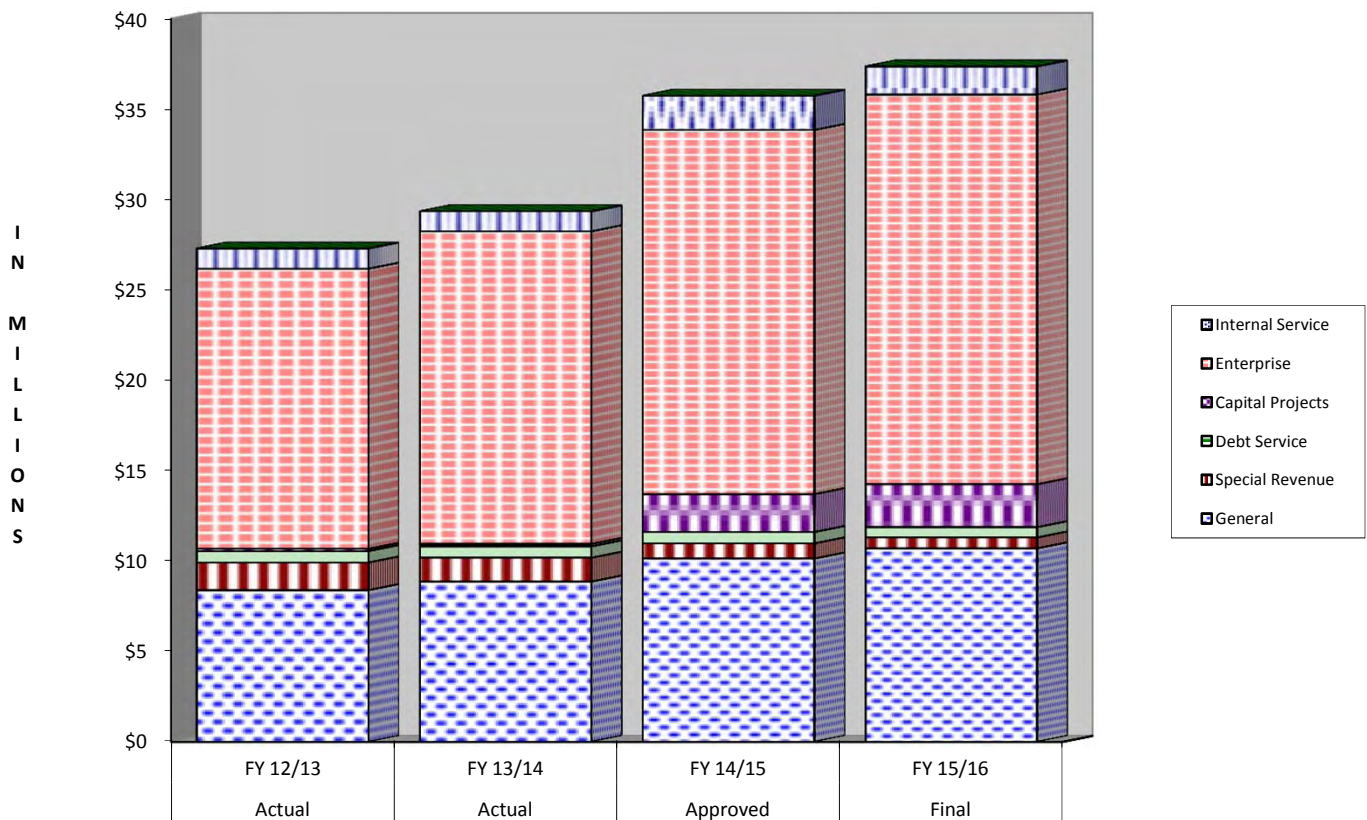
Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises in which the intent of the governing body is that all costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily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

Internal Service Funds: FY 16—\$1,556,104

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

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



GENERAL FUND (001)

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

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

ELECTRIC UTILITY (010)

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

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

WATER UTILITY (020)

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

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

WASTEWATER UTILITY (030)

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

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

MOSQUITO CONTROL (042)

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

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

BUILDING OPERATIONS FUND (043)

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

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

ADDITIONAL COURT COSTS FUND (044)

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

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

TREE BANK FUND (046)

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

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

FDOT ALACHUA TRANSIT CORRIDOR FUND (048)

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

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

EXPLORER POST 537 FUND (052)

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

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

TK BASIN STORMWATER ASSESSMENT (054)

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

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

DEBT SERVICE (070)

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

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

DONATION FUND (167)

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

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

NEIGHBORHOOD COMMUNITY CENTER FUND (302)

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

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

MUNICIPAL COMPLEX PROJECTS FUND (303)

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

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

CRA (310)

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

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

SAN FELASCO CONSERVATION CORRIDOR (313)

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

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

RECREATION SURTAX FUND (316)

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

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

PROJECT LEGACY FUND (318)

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

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

HERITAGE OAKS IMPROVEMENTS FUND (319)

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

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

FDOT - NANO ROAD PROJECT FUND (321)

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

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

CDBG-NEIGHBORHOOD REVITALIZATION FUND (322)

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

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

INTERNAL SERVICE (700)

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

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



SECTION 4 DEPARTMENT SUMMARIES

DEPARTMENT SUMMARIES

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

CITY COMMISSION

Mission of Department:

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

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

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

CITY MANAGER

Mission of Department:

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

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

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

CITY ATTORNEY

Mission of Department:

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

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

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

DEPUTY CITY CLERK

Mission of Department:

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

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

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

FINANCE

Mission of Department:

To safeguard the City's financial assets and ensure maximum utilization of revenues; provide financial information and projections to support the needs of the City Commission, City staff, and the citizens of Alachua. The Finance Department includes the Grants division that secures and administers grant agreements in order to achieve maximum utilization of available financial resources.

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

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

ADMINISTRATIVE SERVICES

Mission of Department:

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

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

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

PLANNING AND COMMUNITY DEVELOPMENT

Mission of Department:

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

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

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

COMPLIANCE AND RISK MANAGEMENT

Mission of Department:

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

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

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

RECREATION AND PARKS

Mission of Department:

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

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

RECREATION AND PARKS

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

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

POLICE DEPARTMENT

Mission of Department:

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

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

POLICE DEPARTMENT

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

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

PUBLIC SERVICES

Mission of Department:

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

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

PUBLIC SERVICES

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

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

DEBT SERVICE

Mission of Department:

This budget accounts for expenditures which are non-departmental in nature; it includes the City's outstanding General Long Term debt-service. This budget is administered by the Finance Department.

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

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

COMMUNITY REDEVELOPMENT AGENCY

Mission of Department:

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

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

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

SPECIAL EXPENSE

Mission of Department:

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

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

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



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SECTION 5

GLOSSARY

GLOSSARY OF KEY TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

DEFICIT is the excess of expenditures or expenses over resources.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SURPLUS is an excess of resources over expenditures or expenses.

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

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

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

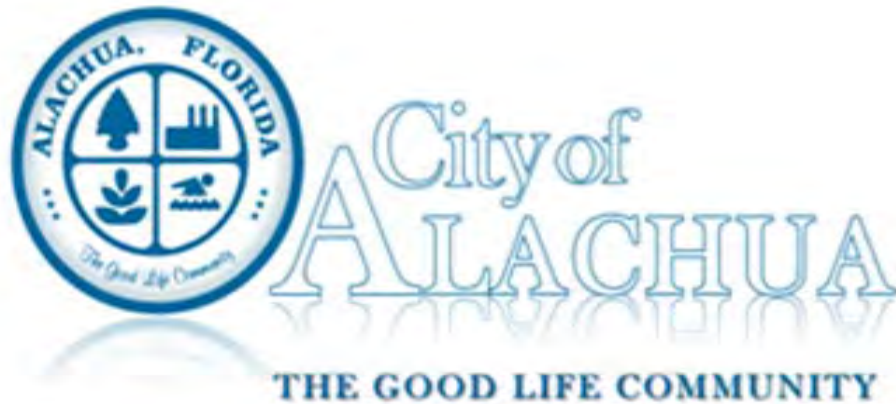
TRIM is an acronym for Truth In Millage Law. See the definition for **TRUTH IN MILLAGE LAW**.

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

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

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

**CITY OF ALACHUA
FISCAL YEAR 2015-2016
FINAL BUDGET**



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