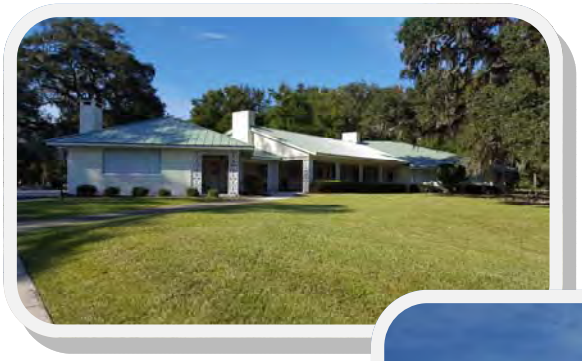
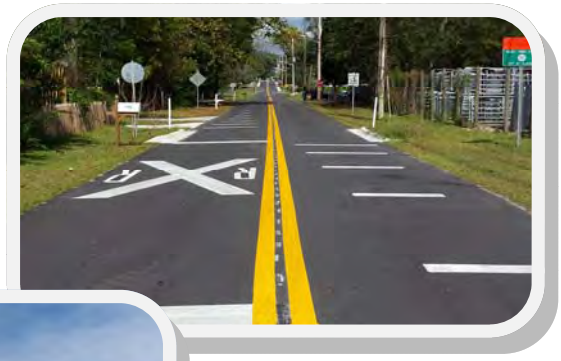
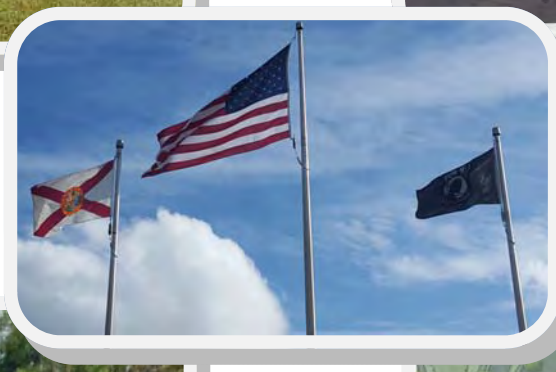
City of ALACHUA

THE GOOD LIFE COMMUNITY







FISCAL YEAR 2016-2017

PROPOSED BUDGET

CITY OF ALACHUA

PREPARED BY:
THE CITY OF ALACHUA FINANCE AND ADMINISTRATIVE SERVICES DEPARTMENT

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CREDITS

Adam Boukari, Assistant City Manager
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A very special "thank you" to all City employees for their assistance and dedication

CITY OF ALACHUA GOVERNMENT

GENERAL INFORMATION

The City of Alachua is geographically located in North Central Florida. The City's boundaries encompass 46 square miles. The latest estimate of the city's population is 9,561.

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, City Manager, City Attorney, Finance and Administrative Services, Police, Planning and Community Development, Compliance and Risk Management, and Public Services. Support staff for the City Manager and City Commission report to the City Manager.

INTRODUCTION

This document represents the approved financial budget for FY 2016-2017 for the City of Alachua. The document is divided into seven sections:

Section One - Budget Message
Section Two - Budget Summary
Section Three - Fund Summaries
Section Four - Department Summaries
Section Five - 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 17 Proposed Budget at any level of detail are encouraged to contact the City of Alachua Finance and Administrative Services Department at (386) 418-6100. The Finance and Administrative Services 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 Robert Wilford
Commissioner Ben Boukari, Jr.
Commissioner Shirley Green Brown
Commissioner Gary Hardacre

OFFICE OF THE CITY MANAGER
TRACI L. GRESHAM

September 12, 2016

RE: CITY MANAGER'S FISCAL YEAR 2016-2017 BUDGET MESSAGE

Honorable Mayor and Members of the City Commission:

It is with great pride and respect that I submit the balanced proposed Fiscal Year 2016-2017 Budget for the City of Alachua. As proposed, the Budget totals $39,570,809, which represents a 28.59% decrease from the prior fiscal year of $55,412,138 (amended). The decrease from the prior year is due to refunding of the Series 2006 bonds and capital projects funding that will be carried forward into FY 2017. The proposed General Fund budget is $12,225,872, an increase of 10.17% from the prior fiscal year of $11,097,588 (amended). Ad valorem taxes, which make up a little more than a third of the General Fund, are projected to generate $4.10 million. The City's overall taxable value increased 3%. The total budget for Enterprise Funds is $20,859,304, which is a decrease of 3.21% from the previous fiscal year that totaled $21,550,228 (amended).

The City's economic development success continues, bringing commercial, industrial and residential development to the community. By diversifying growth, the tax and utility bases are broadened, which work to insulate the City's fiscal parameters from market-driven economic cycling as well as regional and national downturns. In turn, the City is able project stability in its operational budgeting. This is critical in establishing competitive and fiscally responsible tax and utility rates. Therefore, the proposed Budget has been balanced at 5.9900 mills, remaining unchanged from the prior fiscal year. The City will recognize an increase in ad valorem tax revenue in the amount of $95,501 due to an increase in property valuation. Enterprise funds are evaluated annually to ensure they are self-sustaining. The FY 2017 Budget has been balanced with a proposed overall increase in water and wastewater rates by 2% and electric rates are unchanged from the prior fiscal year. The City's contract amendment with Gainesville Regional Utilities for the purchase of wholesale power took effect in FY 2016, resulting in a substantial decrease in the City's bulk power cost adjustment to electric customers.

The budget development process requires both a macro and micro focus. Every operational detail must be accounted for and the overarching goals of the City Commission must be included. With the City's Strategic Plan in place, capturing the macro level has never been clearer to make certain the fiscal impacts are weighed and allocated. The key initiatives of the City are outlined in the Strategic Plan and the FY 2017 Budget has been guided by accomplishing these initiatives. FY 2017 Budget highlights include significant building capital outlay related to Legacy Park Phase I and the Public Services Operations Center. Other major

funding initiatives relate to the commitment to revitalizing downtown and the Community Redevelopment Agency (CRA). Additionally, the FY 2017 Budget encompasses critical infrastructure allocations and captures organizational restructuring and talent investment.

Building Capital Outlay

The largest capital projects in the FY 2017 Budget relate to the construction of Legacy Park Phase I and the Public Services Operations Center. The Legacy Park Phase I project totals approximately $7.5 million and the Public Services Operations Center totals approximately $4.5 million. Both projects utilize funding from the Capital Improvement Revenue and Revenue Refunding Bonds Series 2016. Since both projects are still underway, unexpended funds will be carried forward into FY 2017. Legacy Park Phase I is also funded in part through a General Fund allocation of $2.25 million in the FY 2017 Budget. This mix funding mechanism for Legacy Park Phase I minimizes the debt service costs in future years, ultimately resulting in a savings.

As part of the City's Strategic Plan, the construction of a multipurpose center for the community became the top City Commission priority. Construction of the facility began in FY 2016 and will continue into FY 2017. Legacy Park Phase I includes a 40,000 square foot multipurpose facility inclusive of four basketball/volleyball courts, a performance stage and multipurpose rooms. The construction also includes a nature trail, pavilions and related entry roadway and parking. The project is slated to be completed by April 2017 and will be one of a kind throughout the region. The residents of the community will have the opportunity to take part in recreation and culture activities in this new elite facility. Furthermore, the City will continue to attract sports tourism to the area, generating an economic return to the community.

The City Public Services Department provides vital services to the community, ranging from utilities to roadway infrastructure. Several divisions of the Public Services Department are spread throughout the City in various locations, including temporary offices. As a result, it becomes challenging to efficiently coordinate work and response activities. The construction of the Public Services Operations Center, which began in FY 2016 will consolidate the Electric, Water, Public Works, Meter Reading and Facilities Maintenance divisions into one location. In addition to better coordination of work activities, the facility has been designed for disaster response in the event a natural disaster hits the area. The 8,000 square foot facility will include office space, training areas and meeting space. As part of the project, a 10,000 square foot warehouse is to be constructed, housing parts used throughout the City's infrastructure. The warehouse will also include spaces for equipment repair and maintenance. The facility is expected to be completed by June 2017 and will result in a continued high level of service delivery.

Revitalization of the Downtown Area and CRA

A primary focus of the City Commission through its Strategic Plan has been the revitalization of the downtown area and the CRA. The City commissioned a market analysis in FY 2016 to evaluate the current CRA and receive recommendations for revitalization. Key findings of the

analysis require funding allocations in order to be addressed. Therefore, the FY 2017 Budget for the CRA provides funding in key areas that will implement the strategy developed in the market analysis. The primary allocation to accomplish the revitalization in the FY 2017 Budget is $60,000 for the funding of a consultant or staff person to coordinate the functions of the CRA. The duties of the position would include event coordination, marketing, stakeholder outreach, project development, etc. By having a position dedicated solely to the CRA, the City will be able to implement with more focus and efficacy the revitalization strategies.

Another key component in the FY 2017 Budget is an allocation of $150,000 to be leveraged with potential grant funds for the construction of a downtown parking lot between Main Street and NW 142nd Ter. In order to attract businesses, parking needs to be easily accessible and nearby for patrons and visitors. As part of the revitalization, additional parking improvements are needed to accommodate growth. Other CRA funding allocations include $30,000 for grants, $30,000 to continue the Main Street landscape beautification project, $10,000 for marketing and $5,000 for signage. The development of the CRA grants program and marketing program will be accomplished in FY 2017 once the CRA coordinator position is filled.

Infrastructure Investment

In order to properly serve existing residents and businesses as well as attract future commercial and residential growth, investment in infrastructure must occur. The City's Strategic Plan outlines initiatives to reduce bottlenecking of water and wastewater infrastructure throughout the City, particularly in critical western portions of the community. The FY 2017 Budget includes funding to address this issue. An allocation of $400,000 is included to partly fund the construction of a 16" water main along the U.S. Hwy 441 corridor. A wastewater gravity main is also planned for construction in the same area and includes an allocation of $75,000. These improvements will help provide for additional volume and flows to support development and better serve existing customers.

The City's electric utility will also continue to upgrade key infrastructure throughout the year. However, the most strategic component of the infrastructure investment will be an allocation of $525,000 in the FY 2017 Budget for the design services for a second electric substation. The existing substation continues to function at an acceptable level, but continued electric system growth requires attention. For this reason, the City purchased an electric transformer a few years ago to prepare to expand the current substation or build a new substation. After extensive review and modeling over the past two years, it is clear that a second substation is in the City's best interest. A second substation will ensure reliability and redundancy in the electric system infrastructure as well as positioning the City for competitive bulk power supply delivery options in the future. The FY 2017 allocation for design services will identify potential locations and design parameters for the new substation. Construction would occur no sooner than FY 2018.

The FY 2017 Budget continues to fund the ongoing commitment to address the repair of City roadways with an allocation of $200,000 in roadway improvements. The Budget also includes $20,000 in funding for sidewalk improvements.

Organizational and Talent Investment

Making certain the City functions at the highest possible level of efficiency requires ongoing evaluation of organizational structure and personnel. Maintaining competitive compensation and benefits packages is critical to retaining and attracting well qualified staff to perform the work necessary to accomplish the goals of the City Commission. Since 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 2017 Budget proposes the continued suspension of these benefits with the exception of a cost of living adjustment and longevity benefit. The Budget proposes a 2% cost of living adjustment for employees, resulting in a total impact of approximately $105,000 and the longevity benefit has an impact of approximately $65,000. The FY 2017 Budget continues to fund employee-only health, dental, vision and life coverages.

During FY 2016, the City utilized a part-time position for a safety specialist. With a workforce of 120 in a variety of disciplines, safety training and an active safety program are critical to reduce workplace accidents and mitigate risk and exposure. The Administration recommends the part-time safety specialist position be transitioned to a full-time position. Therefore, the FY 2017 Budget provides funding in the amount of $60,150 for the position (of which $23,000 was budgeted in the prior year for part-time). Much progress has been made in the prior fiscal year as it relates to the City's safety program. By transitioning the position to full-time status, the program will continue to excel. Ultimately, the goal of a safety program is to foster the safest work environment possible to prevent accidents. The additional benefit is the reduction of workplace accidents which also results in reduced insurance premiums for various policies.

Other organizational efficiencies to be captured in FY 2017 include the creation of a Distribution/Collection Division in Public Services. The newly created division does not create new full time equivalents as it is comprised of employees that formerly worked within the Water and Wastewater divisions. The Distribution/Collection Division is responsible for maintaining and repairing water and wastewater lines. By transitioning existing staff members from the Water and Wastewater Divisions into this new division, there will be a central focus and dedication to maintenance and repair of the City's distribution and collection infrastructure. The Water and Wastewater divisions will continue to operate and maintain the water and wastewater treatment facilities. The Facilities Maintenance Division will also absorb the Parks & Recreation Department maintenance staff. This organizational change will establish a City-wide facilities division that will consolidate efforts and create more efficiency through a coordinated response of work activities. This consolidation results in no increase in full time equivalents.

Summary

The FY 2017 Budget is a result of citizen input, public workshops and meetings as well as staff meetings. The Budget is fiscally sound and makes certain the goals of the City Commission are accomplished. The Strategic Plan has been integrated throughout all elements of the Budget and was vital throughout the budget development process. The end goal of providing the citizens of Alachua the best return on their investment has been accomplished with the Budget.

Ultimately, the credit for the FY 2017 Budget is due to the City Commission. As is the case every year, the needs and wants of the community far outweigh the resources available. However, the City Commission's vision for the community and Strategic Plan provide a clear guide to priorities and thus budgetary allocations. The commitment by the City Commission to continue to maintain a high quality of life for our community is unwavering and the new businesses and residents we attract annually are indicative of this dedication. We have great work before us and I am confident that with the team of professionals we have assembled and committed public servants, we are equal to the challenge. It is my humble honor to submit the FY 2017 Budget to the City Commission and I look positively forward to the year to come.

Sincerely,

Traci L. Gresham
City Manager

SECTION 2
BUDGET
SUMMARY

INTRODUCTION TO CITY BUDGETING

Defining a City Budget

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

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

Defining Fund Balance

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

Defining Fund Accounting

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

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

THE BUDGET PROCESS

The process of compiling the City of Alachua annual budget is practically a year-round activity. The basis for the process is statutory deadlines established by the State of Florida. The Finance and Administrative Services 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 2016 with Department Directors. Directions for the budget process were provided and written budget instructions were distributed. Departments were instructed to prepare budgets using a "continuation" funding level. "Continuation" level funding is the level of funding needed to provide the same level of service in the next fiscal year as was provided in the current fiscal year.

The City Manager formally presented the Proposed Budgets during budget workshops held during the month of August 2016. The workshops held in August provided an initial opportunity to enable the Commission and the public to review, comment and make changes to the budget prior to the formal adoption process that takes place through the month of September. This includes public hearings with the City Commission to discuss the operating budget and the capital improvement program budget.

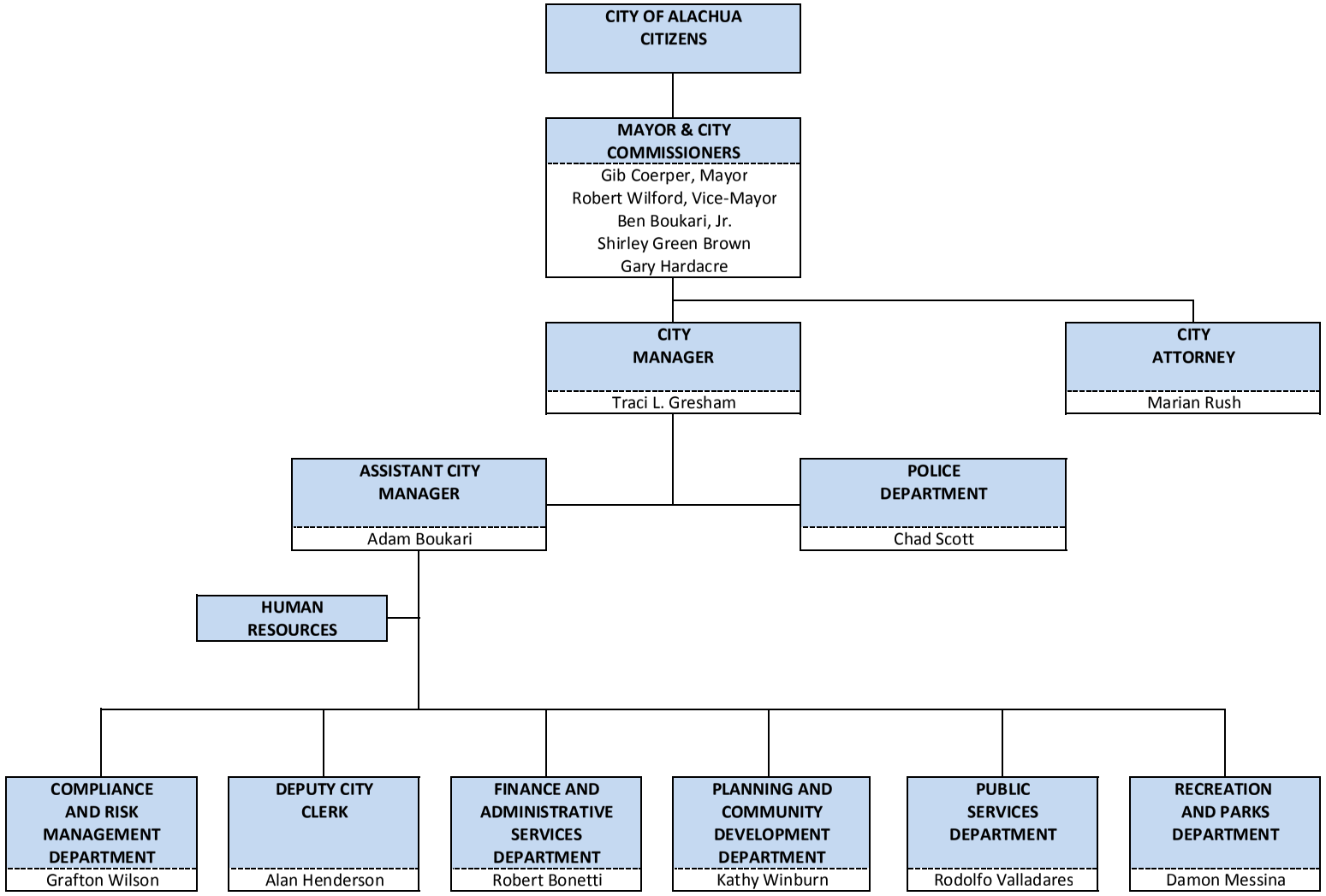
The proposed millage rate for FY 17 was established on July 25, 2016. The proposed millage rates were used by the Property Appraiser to prepare Truth-in-Millage or "TRIM" notices distributed in mid-August. TRIM notices advise County taxpayers of how tax rates proposed by all local taxing authorities, 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 is to be held on September 12, 2016. After hearing public testimony, the City Commission will adopt tentative millage rates and a proposed FY 17 budget. The second public hearing will held on September 26, 2016. The hearing will be advertised by a published notice along with a published breakdown of the millage rates and budget. Like the first public hearing, the City Commission will hear public testimony prior to adopting the final millage rates and the final budget.

BUDGET PROCESS HIGHLIGHTS

Preparation	April 13	Budget Kickoff Meeting
	May 19	Budget Submissions due from Departments
Review	May-July	Submitted budgets are reviewed by the Finance and Administrative Services Department, Assistant City Manager, City Manager with Department Directors to develop the proposed budget.
	June 1	Preliminary tax roll information from Property Appraiser's Office
	July 1	Official preliminary taxable values are provided by Property Appraiser's Office
Adoption	June-Aug	Workshops are held with the City Commission on the Operating and Capital Improvement Budgets, the tentative millage rate is set and budget issues are discussed.
	August 1 and 22	City Manager presents proposed budgets to the City Commission.
	September 12	First Public Hearing to Adopt Tentative Millage Rate and Budget (required by State law).
	September 26	Second Public Hearing to Adopt Final Millage Rates for 2016 Tax Roll and the FY 2017 Budget (required by State law).

CITY OF ALACHUA GOVERNMENT



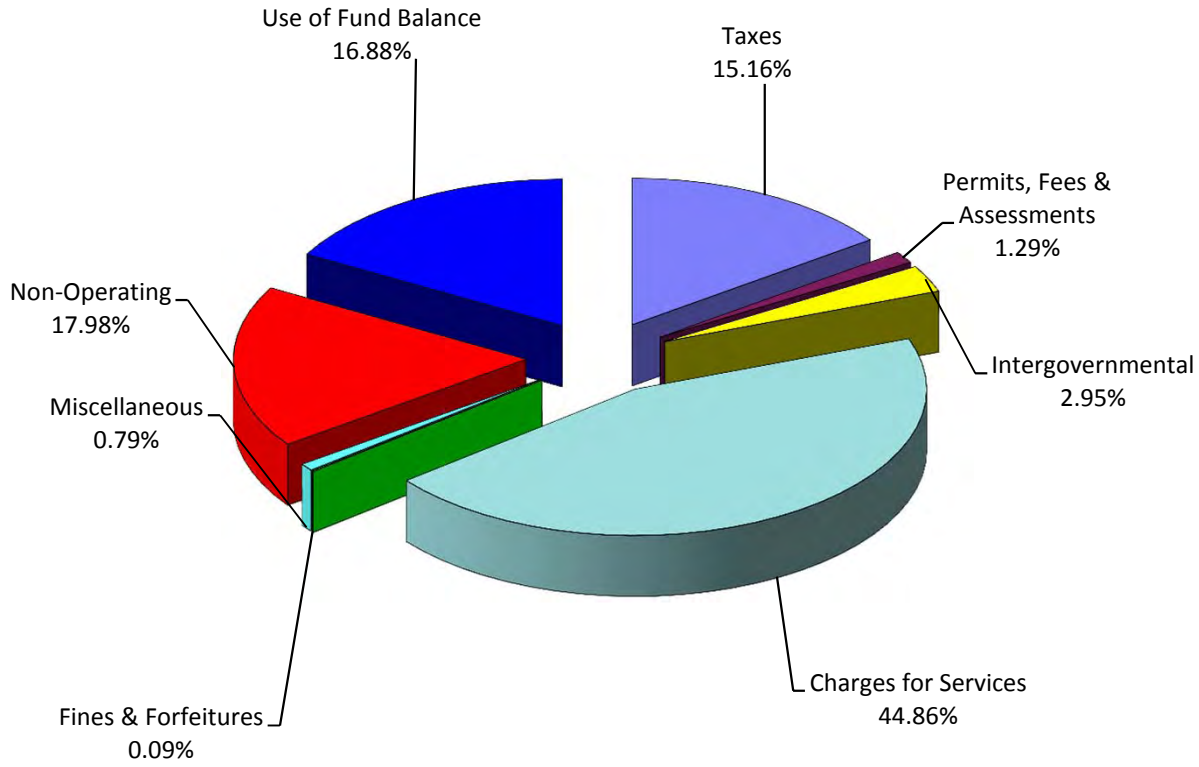
BUDGET SOURCES AND USES

Sources	FY 14 Actual	FY 15 Actual	FY 16 Approved	FY 17 Proposed
Use of Fund Balance	$0	$0	$3,526,588	$6,680,753
Revenue:				
Ad Valorem Taxes	3,650,563	3,638,573	4,011,905	4,101,261
Other Taxes	1,694,246	1,791,972	1,778,167	1,896,795
Permits, Fees & Assessments	507,102	495,716	485,000	510,450
Intergovernmental Revenue	1,149,737	1,868,367	2,087,847	1,166,811
Charges for Services	20,640,718	21,477,662	21,059,365	17,749,552
Fines and Forefeitures	63,393	43,769	40,000	34,800
Miscellaneous Revenue	310,152	1,150,610	306,961	314,520
Total Revenue	28,015,911	30,466,669	29,769,245	25,774,189
Transfers-In	2,557,976	3,059,434	4,691,676	7,676,938
Other Non-Revenues	662,887	(609,621)	0	0
Less Undercollection	0	0	(620,497)	(561,071)
	3,220,863	2,449,813	4,071,179	7,115,867
TOTAL SOURCES	**$31,236,774**	**$32,916,482**	**$37,367,012**	**$39,570,809**

USES	FY 14 Actual	FY 15 Actual	FY 16 Approved	FY 17 Proposed
Operating Budget				
Personnel Services	$6,813,804	$7,140,754	$7,587,020	$8,241,793
Operating Expenses	17,149,259	17,577,017	17,696,154	15,080,477
Capital Outlay	1,685,605	1,982,155	5,227,201	5,815,521
Total Operating Budget	25,648,668	26,699,926	30,510,375	29,137,791
Grants & Aids	0	2,148	50,450	77,228
Debt Service	1,150,022	1,141,052	1,812,511	2,413,852
Transfers to Other Funds	2,557,976	3,059,434	4,691,676	7,676,938
Other Uses	0	0	0	0
Reserves	0	0	302,000	265,000
TOTAL USES	**$29,356,666**	**$30,902,560**	**$ 37,367,012**	**$ 39,570,809**

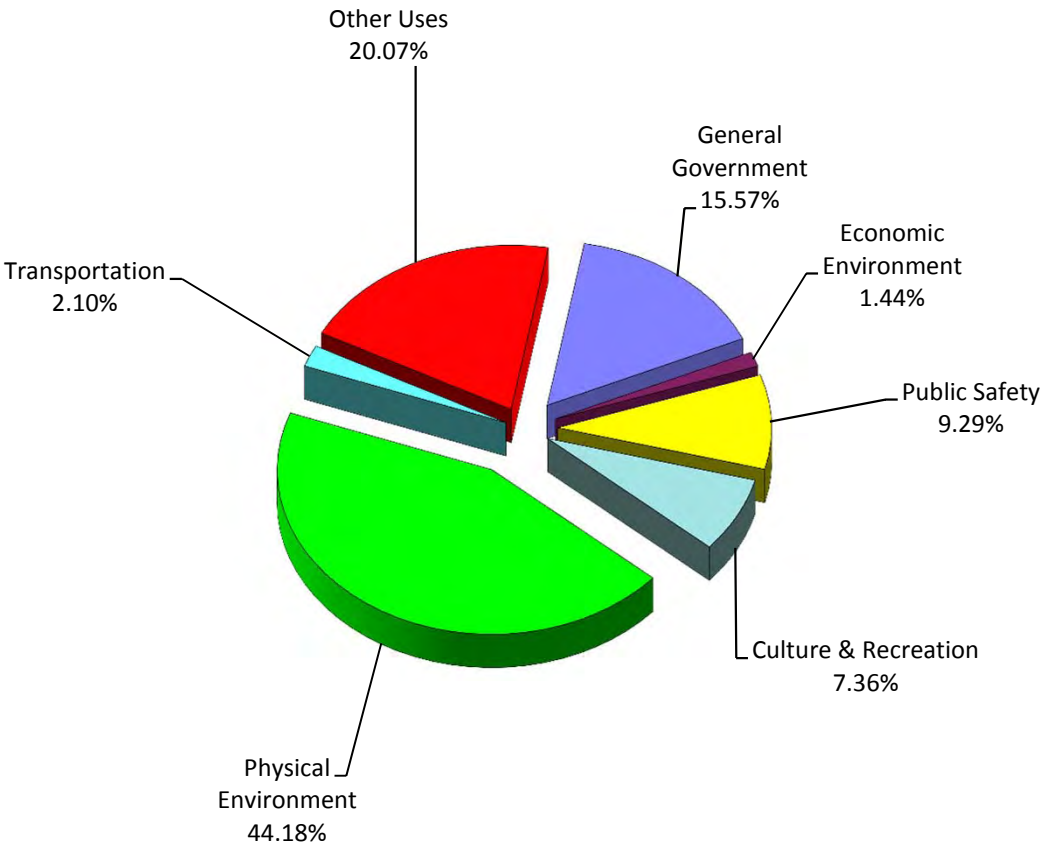
FY 2016-2017 BUDGET REVENUES BY SOURCE

Taxes	$	5,998,056
Permits, Fees & Assessments		510,450
Intergovernmental		1,166,811
Charges for Services		17,749,552
Fines & Forfeitures		34,800
Miscellaneous		314,520
Non-Operating		7,115,867
Use of Fund Balance		6,680,753
TOTAL	**$**	**39,570,809**



FY 2016-2017 BUDGET USES BY FUNCTION

General Government	$	6,161,138
Economic Environment		568,460
Public Safety		3,674,293
Culture & Recreation		2,911,779
Physical Environment		17,481,082
Transportation		832,119
Other Uses		7,941,938
TOTAL	**$**	**39,570,809**



BUDGET BY FUNCTION - ALL FUNDS

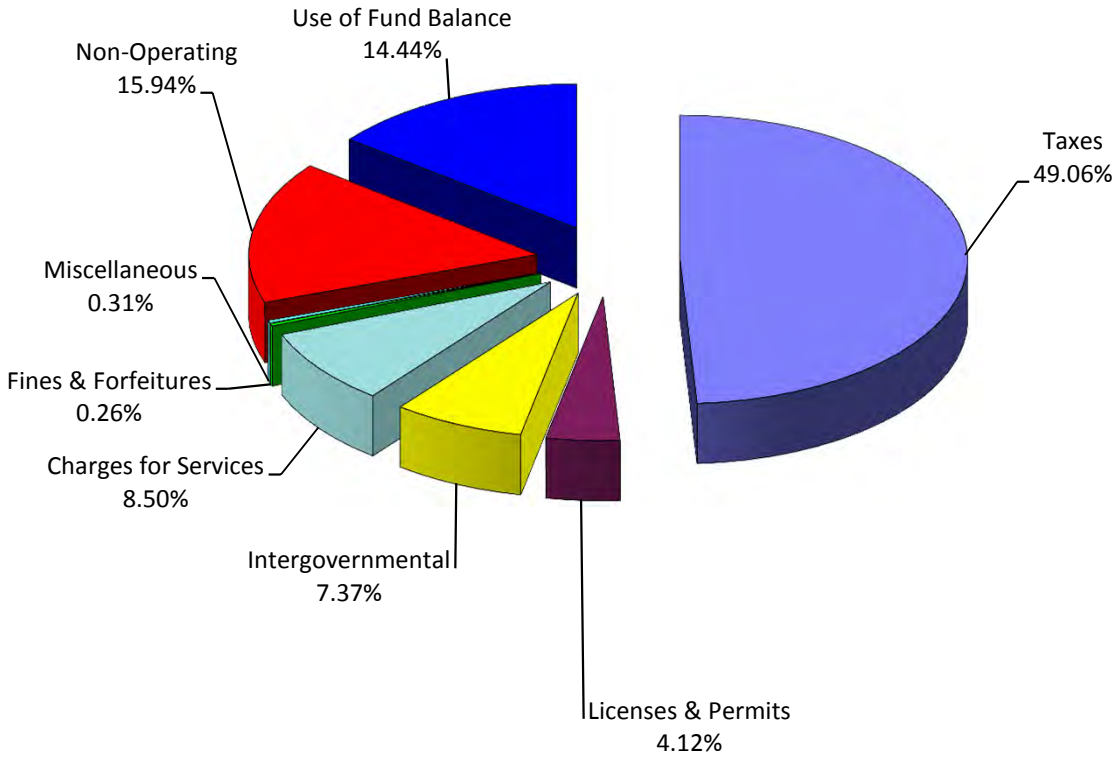
	FY 14 Actual	FY 15 Actual	FY 16 Approved	FY 17 Proposed
General Government				
Legislative	$ 132,971	$ 130,674	$ 137,010	$ 144,798
Executive	491,290	564,966	634,488	606,176
Financial & Administrative	2,022,826	2,253,756	2,074,742	2,533,025
Legal Counsel	131,629	153,516	188,235	171,494
Comprehensive Planning	591,863	600,289	786,127	809,060
Debt Service Payments	628,046	647,445	570,737	1,133,661
Other General Government	270,806	103,991	1,256,440	762,924
Subtotal	4,269,431	4,454,637	5,647,779	6,161,138
Public Safety				
Law Enforcement	2,346,011	2,402,404	2,795,799	2,788,870
Fire Services	628,934	610,324	678,769	687,715
Protective Inspections	158,057	208,532	191,026	197,708
Other Public Safety	0	0	0	0
Subtotal	3,133,002	3,221,260	3,665,594	3,674,293
Physical Environment				
Electric Utility Services	11,893,408	14,113,256	14,761,643	12,815,151
Water Utility Services	1,237,417	1,151,556	1,299,387	1,415,135
Garbage/Solid Waste Services	749,060	806,419	812,981	666,300
Sewer/Wastewater Services	2,412,211	2,351,971	1,825,902	1,902,926
Water Distribution/Collection Services	0	0	0	507,586
Flood Control/Stormwater Management	47,539	56,608	738,795	137,986
Mosquito Control	54,645	43,469	31,421	35,998
Subtotal	16,394,280	18,523,279	19,470,129	17,481,082
Transportation				
Transit Systems	0	0	0	0
Streets & Roads Facilities	736,999	1,426,809	2,102,191	832,119
Subtotal	736,999	1,426,809	2,102,191	832,119
Economic Environment				
Housing & Urban Development	0	0	0	0
Industry Development	0	0	0	0
Other Economic Environment	1,298,235	982,254	516,945	568,460
Subtotal	1,298,235	982,254	516,945	568,460
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	966,743	949,293	970,698	2,911,779
Subtotal	966,743	949,293	970,698	2,911,779

BUDGET BY FUNCTION - ALL FUNDS

	FY 14 Actual	FY 15 Actual	FY 16 Approved	FY 17 Proposed
Courts				
Court-Related Services	0	0	0	0
Subtotal	0	0	0	0
Other Uses				
Interfund Transfers	2,557,976	1,345,028	4,691,676	7,676,938
Asset Reclassification	0	0	0	0
Contribution to Fund Balance			0	0
Contingency	0	0	302,000	265,000
Subtotal	2,557,976	1,345,028	4,993,676	7,941,938
Grand Total	**$ 29,356,666**	**$ 30,902,560**	**$ 37,367,012**	**$ 39,570,809**

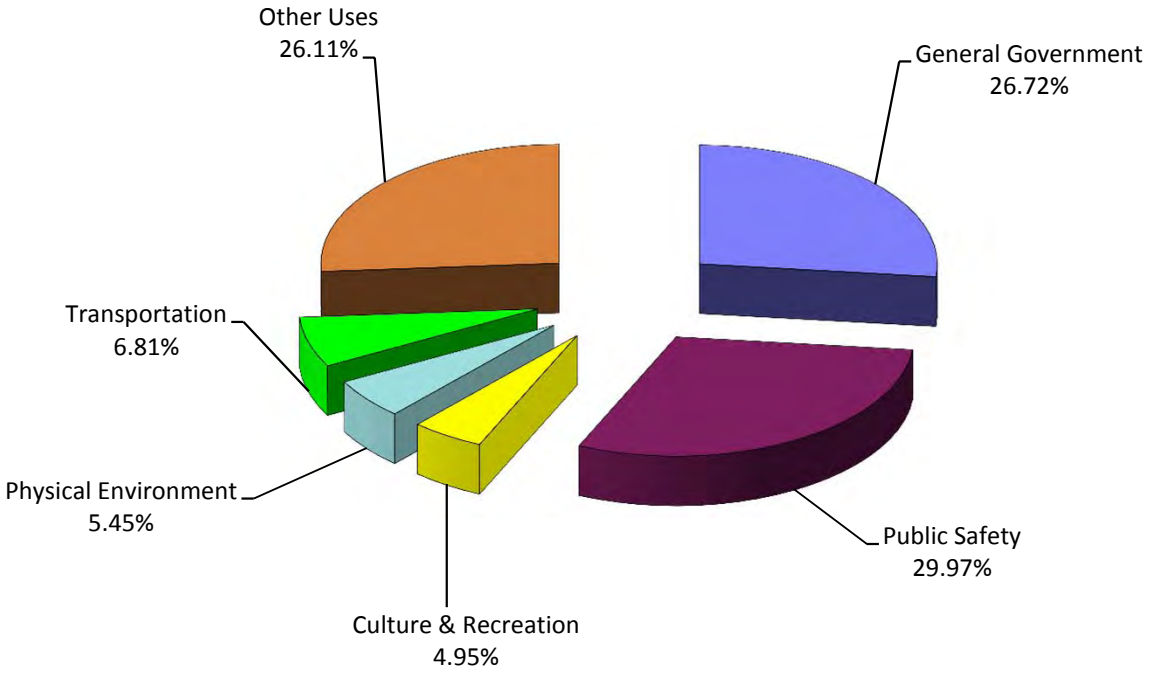
FY 2016-2017 BUDGET REVENUES BY SOURCE - GENERAL FUND

Taxes	$	5,998,056
Licenses & Permits		503,800
Intergovernmental		900,589
Charges for Services		1,039,350
Fines & Forfeitures		32,000
Miscellaneous		38,000
Non-Operating		1,948,665
Use of Fund Balance		1,765,412
TOTAL	**$**	**12,225,872**



FY 2016-2017 BUDGET USES BY FUNCTION - GENERAL FUND

General Government	$	3,266,817
Public Safety		3,663,775
Culture & Recreation		605,017
Physical Environment		666,300
Transportation		832,119
Other Uses		3,191,844
TOTAL	**$**	**12,225,872**



BUDGET BY FUNCTION - GENERAL FUND

	FY 14 Actual	FY 15 Actual	FY 16 Approved	FY 17 Proposed
General Government				
Legislative	$ 132,971	$ 130,674	$ 137,010	$ 144,798
Executive	491,290	564,966	634,488	433,435
Financial & Administrative	921,430	1,082,570	941,570	1,582,443
Legal Counsel	131,629	153,516	188,235	171,494
Comprehensive Planning	591,863	600,196	783,711	778,985
Other General Government	270,807	100,845	672,309	155,662
Subtotal	2,539,990	2,632,767	3,357,323	3,266,817
Public Safety				
Law Enforcement	2,334,662	2,395,103	2,782,742	2,778,352
Protective Inspections	158,057	208,532	191,026	197,708
Fire Rescue Services	628,934	610,324	678,769	687,715
Subtotal	3,121,653	3,213,959	3,652,537	3,663,775
Physical Environment				
Garbage/Solid Waste Control Services	753,671	806,419	812,981	666,300
Subtotal	753,671	806,419	812,981	666,300
Transportation				
Streets & Roads Facilities	654,088	694,732	1,007,179	832,119
Subtotal	654,088	694,732	1,007,179	832,119
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	961,765	746,234	681,017	605,017
Cultural Services	0	0	0	0
Subtotal	961,765	746,234	681,017	605,017
Courts				
Court-Related Services	0	0		
Subtotal	0	0	0	0
Other Uses				
Interfund Transfers	990,403	1,345,028	1,101,801	3,091,844
Contribution to Fund Balance	0	0	0	0
Contingency	0	0	100,000	100,000
Subtotal	990,403	1,345,028	1,201,801	3,191,844
Grand Total	**$ 9,021,570**	**$ 9,439,139**	**$ 10,712,838**	**$ 12,225,872**

FULL-TIME EQUIVALENT POSITIONS SUMMARY

Department Name	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
City Commission	5.00	5.00	5.00	5.00
City Manager (1) (7) (8) (9)	3.00	4.00	4.00	5.00
Administrative Services	8.00	8.00	8.00	0.00
Deputy City Clerk	2.00	2.00	2.00	2.00
Finance & Administrative Services (9) (12)	14.00	14.00	14.00	25.00
Planning & Community Development (2)	6.00	7.00	7.00	7.00
Compliance & Risk Management (2) (5)	4.00	3.00	3.50	4.00
Recreation (8) (12)	7.00	7.00	7.00	5.00
APD (3) (6) (10)	29.50	30.00	31.50	32.50
Public Services (4) (11) (13) (14)	38.00	37.00	37.00	38.00
TOTALS	116.50	117.00	119.00	123.50

(1) Additional FTE added during FY 15 for Project Coordinator which was reclassed to Engineer during FY 15.

(2) Clerical Assistant (1.0 FTE) position transferred from Compliance to Planning in FY 15 - reclassed as Building Assistant I.

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

(4) Water Distribution/Collections position not funded in FY 15

(5) Additional 0.5 FTE for part-time Safety Specialist position added in FY 16 and an additional 0.5 FTE in FY 17.

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

(7) Engineer position replaced by Executive Assistant position in FY 16.

(8) Executive Assistant position from City Manager moved to Recreation as an Events Coordinator in FY 17.

(9) Administrative Services (Facilities, IT, and Purchasing - 6.0 FTE) consolidated under Finance & Administrative Services with exception of Human Resources - 2.0 FTE reporting under the City Manager during FY 16. Receptionist position (1.0) added in FY 17.

(10) APD adding 1.0 FTE Communications Supervisor in FY 17.

(11) Public Services added an Electric System Planner (1.0) in Electric Enterprise Operations mid-year FY 16.

(12) Recreation maintenance personnel - 3.0 FTE consolidated under Facilities and custodian position (1.0 FTE) added within Finance & Administrat Services for FY 17.

(13) Water Distribution/Collections Division created for FY 17 within Public Services. 4.0 FTE moved from Water Enterprise operations and 1.0 FTE from Waste Water Enterprise operations.

(14) Instrument Technician position funded at 0.5 FTE for Water Enterprise and 0.5 for Waste Water Enterprise for FY 17 replaces 1.0 FTE Water Treatment Operator position from Waste Water Enterprise.

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

ESTIMATION OF THE CITY'S ENDING FUND BALANCE FOR FY 17

The City's estimation of ending fund balance, for budgetary purposes as of FY 17, represents the useable, unrestricted cash balance position on September 30, 2017. This modified measurement is utilized to ensure that the City maintains an annual unappropriated balance at a level sufficient to maintain adequate cash flow and to eliminate the need for short-term borrowing, separate from the reserve for contingency. The total unappropriated balance for the City is approximately $8.5 million, excluding reserves.

A factor that should be reviewed when estimating the City's position on September 30, 2017 is to project how much of the funds appropriated in the adopted budget will actually be spent, based on past experience and current trends. Any remaining (unspent) funds or excess revenues result in an ending fund balance. Excess revenues may result from a statutory requirement that governments appropriate 95% of certain revenues, which tends to understate collections from certain revenues.

Another factor to consider is to review the budgeted reserves and project what portion of reserves will not be appropriated during the fiscal year. Both factors should be included with the budgeted estimated ending fund balance at September 30, 2017.

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

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

FY 17 PROPOSED BUDGET FUND BALANCE SUMMARY

Fund Title	Estimated Beginning Fund Balance	Revenues/ Sources	Expenditures/ Uses	Estimated Ending Fund Balance
General Fund	$ 3,924,209	$ 10,460,460	$ 12,225,872	$ 2,158,797
Subtotal General Fund	**3,924,209**	**10,460,460**	**12,225,872**	**2,158,797**
Special Revenue Funds				
Explorer Post 537	6,800	0	6,800	0
Additional Court Costs	140	2,660	2,800	0
TK Basin	11,270	6,650	17,920	0
Donation Fund	51,172	0	51,172	0
Community Redevelopment Agency (CRA)	261,190	447,739	578,460	130,469
Subtotal Special Revenue Funds	**330,572**	**457,049**	**657,152**	**130,469**
Debt Service Funds				
Debt Service Fund	627,182	718,502	976,966	368,718
Subtotal Debt Service Funds	**627,182**	**718,502**	**976,966**	**368,718**
Capital Projects Funds				
San Felasco Conservation Corridor	6,508	0	6,508	0
Municipal Complex Projects	0	324,126	324,126	0
Project Legacy	0	2,250,000	2,250,000	0
Heritage Oaks	120,066	0	120,066	0
CDBG Neighborhhod Revitalization Grant	0	0	0	0
Subtotal Capital Projects Funds	**126,574**	**2,574,126**	**2,700,700**	**0**
Enterprise Funds				
Electric Utility	6,484,360	12,805,395	16,235,330	3,054,425
Water Utility	1,937,000	1,460,598	2,176,803	1,220,795
Wastewater Utility	1,250,000	2,153,781	2,392,048	1,011,733
Mosquito Control	46,536	57,152	55,123	48,565
Subtotal Enterprise Funds	**9,717,896**	**16,476,926**	**20,859,304**	**5,335,518**
Internal Service Funds				
Utility Administration & Operations	372,991	2,202,993	2,150,815	425,169
Subtotal Internal Service Funds	**372,991**	**2,202,993**	**2,150,815**	**425,169**
Trust & Agency Funds	0	0	0	0
Subtotal Trust & Agency Funds	**0**	**0**	**0**	**0**
Total	**$ 15,099,424**	**$ 32,890,056**	**$ 39,570,809**	**$ 8,418,671**

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.

Another significant transfer is made from the Electric Utility Fund to the General Fund to help support government functions.

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

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

SUMMARY OF INTERFUND TRANSFERS FISCAL YEAR 2016-2017

	TRANSFERS OUT	AMOUNT		TRANSFERS IN	AMOUNT
001	GENERAL FUND	$ 3,091,844	070	DEBT SERVICE FUND	660,527
			310	CRA FUND	181,317
			318	PROJECT LEGACY FUND	2,250,000
010	ELECTRIC UTILITY FUND	3,420,179	001	GENERAL FUND	2,000,000
			303	MUNICIPAL COMPLEX FUND	324,126
			700	INTERNAL SERVICE FUND	1,096,053
020	WATER UTILITY FUND	711,668	700	INTERNAL SERVICE FUND	711,668
030	WASTE WATER UTILITY FUND	439,122	070	DEBT SERVICE FUND	57,975
			700	INTERNAL SERVICE FUND	381,147
042	MOSQUITO CONTROL FUND	14,125	700	INTERNAL SERVICE FUND	14,125
TOTAL TRANSFERS		$ 7,676,938			$ 7,676,938

SECTION 3
FUND
SUMMARIES

BASIS OF ACCOUNTING AND BUDGETING

Because the revenue and expenditure estimates contained in the Proposed Fiscal Year 2016-2017 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 17--$39,570,809**

THE FUND STRUCTURE AND GOVERNMENTAL ACCOUNTING AND BUDGETING

The City of Alachua developed the revenue and expenditure estimates contained in the Proposed Fiscal Year 2016-2017 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 17--$12,225,872**

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 17--$657,152**

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 17--$976,966**

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 17--$2,700,700**

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 17—$20,859,304**

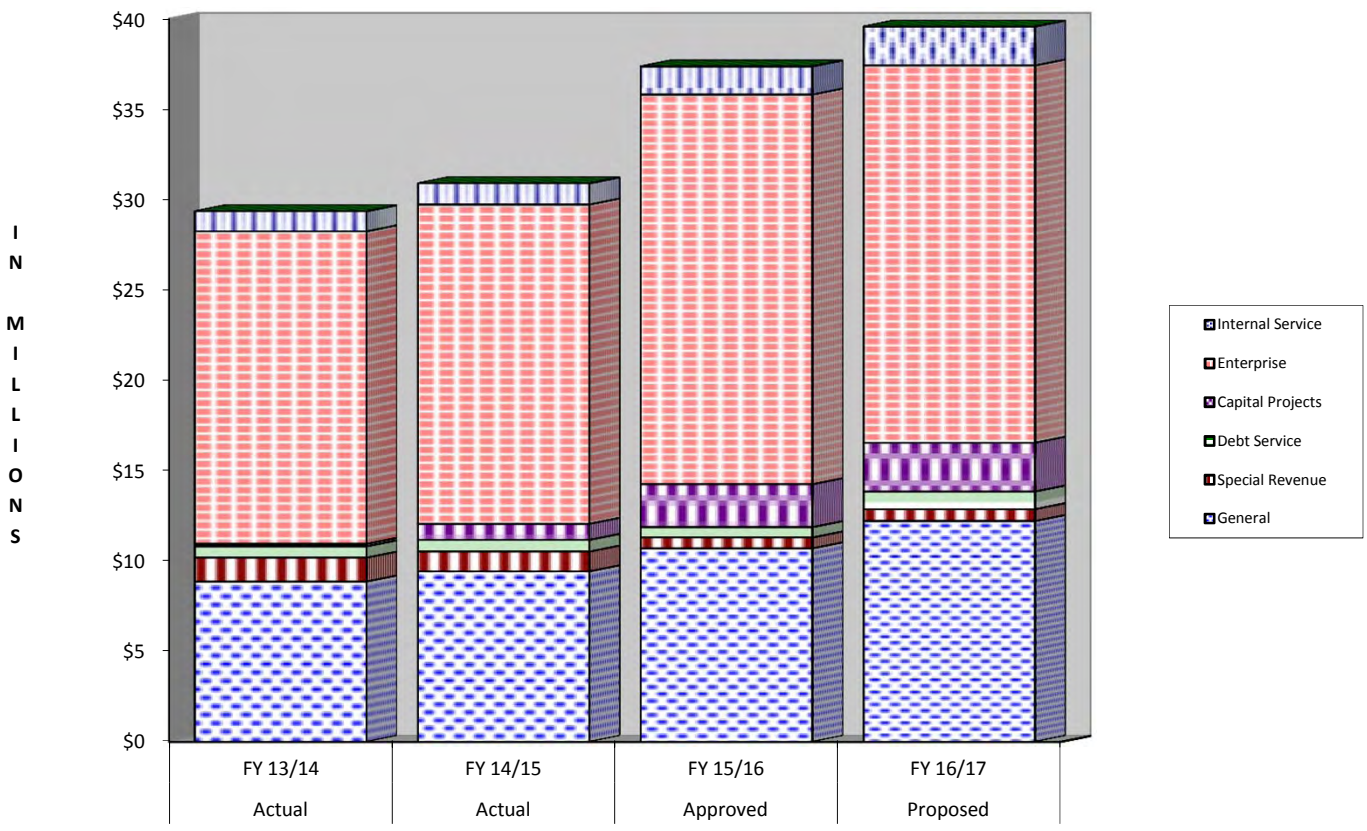
Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises in which the intent of the governing body is that all costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily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

Internal Service Funds: **FY 17—$2,150,815**

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 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
General	$ 8,873,630	$ 9,439,139	$ 10,712,838	$ 12,225,872
Special Revenue	1,322,512	1,094,646	601,718	657,152
Debt Service	624,820	647,445	570,737	976,966
Capital Projects	138,430	889,892	2,375,387	2,700,700
Enterprise	17,291,436	17,660,252	21,550,228	20,859,304
Internal Service	1,105,838	1,171,186	1,556,104	2,150,815
Trust & Agency	-	-	-	-
Total	$29,356,666	$30,902,560	$37,367,012	$39,570,809



GENERAL FUND (001)

REVENUE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
OPERATING REVENUE:				
TAXES	$ 5,344,809	$ 5,430,545	$ 5,790,072	$ 5,998,056
PERMITS, FEES & ASSESSMENTS	500,206	490,632	478,000	503,800
INTERGOVERNMENTAL REVENUE	792,773	872,324	854,122	900,589
CHARGES FOR SERVICES	905,105	946,960	1,029,450	1,039,350
FINES AND FORFEITURES	57,006	40,199	40,000	32,000
MISCELLANEOUS REVENUE	66,781	74,758	37,800	38,000
TOTAL OPERATING	7,666,680	7,855,418	8,229,444	8,511,795
NON-OPERATING REVENUE:				
OPERATING TRANSFERS IN	1,625,560	1,621,117	1,946,117	2,000,000
USE OF FUND BALANCE	0	0	549,035	1,765,412
OTHER NON-REVENUES	0	0	(11,758)	(51,335)
TOTAL NON-OPERATING	1,625,560	1,621,117	2,483,394	3,714,077
TOTAL REVENUE	$ 9,292,240	$ 9,476,535	$ 10,712,838	$ 12,225,872

EXPENDITURE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
OPERATING EXPENDITURES:				
PERSONAL SERVICES	$ 4,445,000	$ 4,728,114	$ 5,068,646	$ 5,382,436
OPERATING EXPENSES	2,996,151	2,932,367	3,447,541	3,211,168
CAPITAL OUTLAY	590,014	431,482	944,400	393,196
DEBT SERVICE	0	0	0	0
GRANTS AND AIDS	0	2,148	50,450	47,228
TOTAL OPERATING	8,031,165	8,094,111	9,511,037	9,034,028
NON-OPERATING:				
OPERATING TRANSFERS OUT	990,403	1,345,028	1,101,801	3,091,844
RESERVE FOR CONTINGENCY	0	0	100,000	100,000
NON-OPERATING	0	0	0	0
CONTRIBUTION TO FUND BALANCE	0	0	0	0
TOTAL NON-OPERATING	990,403	1,345,028	1,201,801	3,191,844
TOTAL EXPENDITURES	$ 9,021,568	$ 9,439,139	$ 10,712,838	$ 12,225,872

ELECTRIC UTILITY (010)

REVENUE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
OPERATING REVENUE:				
TAXES	$ 0	$ 0	$ 0	$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	14,966,381	15,693,189	16,609,955	12,964,838
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	297,249	71,457	231,951	236,600
TOTAL OPERATING	15,263,630	15,764,646	16,841,906	13,201,438
NON-OPERATING REVENUE:				
USE OF FUND BALANCE	0	0	1,405,968	3,429,935
OTHER NON-REVENUES	662,887	(306,007)	(505,034)	(396,043)
TOTAL NON-OPERATING	662,887	(306,007)	900,934	3,033,892
TOTAL REVENUE	$ 15,926,517	$ 15,458,639	$ 17,742,840	$ 16,235,330

EXPENDITURE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
OPERATING EXPENDITURES:				
PERSONAL SERVICES	$ 640,588	$ 706,231	$ 737,876	$ 849,122
OPERATING EXPENSES	9,287,687	11,691,433	12,138,914	9,688,259
CAPITAL OUTLAY	0	0	1,415,138	1,812,000
DEBT SERVICE	173,223	94,475	469,715	465,770
TOTAL OPERATING	10,101,498	12,492,139	14,761,643	12,815,151
NON-OPERATING:				
OPERATING TRANSFERS OUT	1,623,029	1,621,117	2,896,197	3,420,179
OTHER NON_OPERATING	0	0	0	0
RESERVES	0	0	85,000	0
TOTAL NON-OPERATING	1,623,029	1,621,117	2,981,197	3,420,179
TOTAL EXPENDITURES	$ 11,724,527	$ 14,113,256	$ 17,742,840	$ 16,235,330

WATER UTILITY (020)

REVENUE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
OPERATING REVENUE:				
TAXES	$ 0	$ 0	$ 0	$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	24,527	0	0	0
CHARGES FOR SERVICES	1,323,681	1,402,316	1,331,307	1,487,971
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	26,141	393	15,000	17,800
TOTAL OPERATING	1,374,349	1,402,709	1,346,307	1,505,771
NON-OPERATING REVENUE:				
USE OF FUND BALANCE	0	0	273,492	716,205
OTHER NON-REVENUES	0	(145,224)	(40,389)	(45,173)
TOTAL NON-OPERATING	0	(145,224)	233,103	671,032
TOTAL REVENUE	$ 1,374,349	$ 1,257,485	$ 1,579,410	$ 2,176,803

EXPENDITURE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
OPERATING EXPENDITURES:				
PERSONAL SERVICES	$ 386,840	$ 360,682	$ 368,376	$ 189,780
OPERATING EXPENSES	816,748	761,863	423,910	356,255
CAPITAL OUTLAY	0	0	393,900	698,250
DEBT SERVICE	27,978	29,011	113,201	170,850
TOTAL OPERATING	1,231,566	1,151,556	1,299,387	1,415,135
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	250,023	711,668
OTHER NON_OPERATING	1,968	0	0	0
RESERVES	0	0	30,000	50,000
TOTAL NON-OPERATING	1,968	0	280,023	761,668
TOTAL EXPENDITURES	$ 1,233,534	$ 1,151,556	$ 1,579,410	$ 2,176,803

WASTEWATER UTILITY (030)

REVENUE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
OPERATING REVENUE:				
TAXES	$ 0	$ 0	$ 0	$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	1,990,091	2,026,911	2,028,106	2,199,393
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	42,830	1,224	21,000	21,000
TOTAL OPERATING	2,032,921	2,028,135	2,049,106	2,220,393
NON-OPERATING REVENUE:				
USE OF FUND BALANCE	0	0	193,034	238,267
OTHER NON-REVENUES	0	(155,198)	(61,473)	(66,612)
TOTAL NON-OPERATING	0	(155,198)	131,561	171,655
TOTAL REVENUE	$ 2,032,921	$ 1,872,937	$ 2,180,667	$ 2,392,048

EXPENDITURE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
OPERATING EXPENDITURES:				
PERSONAL SERVICES	$ 437,240	$ 374,377	$ 394,853	$ 379,790
OPERATING EXPENSES	1,739,179	1,633,314	695,596	621,845
CAPITAL OUTLAY	0	0	175,875	357,000
DEBT SERVICE	274,620	270,841	559,578	544,291
TOTAL OPERATING	2,451,039	2,278,532	1,825,902	1,902,926
NON-OPERATING:				
OPERATING TRANSFERS OUT	71,585	73,439	304,765	439,122
OTHER NON_OPERATING	0	0	0	0
RESERVES	0	0	50,000	50,000
TOTAL NON-OPERATING	71,585	73,439	354,765	489,122
TOTAL EXPENDITURES	$ 2,522,624	$ 2,351,971	$ 2,180,667	$ 2,392,048

MOSQUITO CONTROL (042)

REVENUE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
OPERATING REVENUE:				
TAXES	$ 0	$ 0	$ 0	$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	55,607	54,585	56,047	58,000
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	1,024	31	900	920
TOTAL OPERATING	56,631	54,616	56,947	58,920
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	(7,928)	(2,029)
OTHER NON-REVENUES	0	(3,192)	(1,708)	(1,768)
TOTAL NON-OPERATING	0	(3,192)	(9,636)	(3,797)
TOTAL REVENUE	$ 56,631	$ 51,424	$ 47,311	$ 55,123

EXPENDITURE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
OPERATING EXPENDITURES:				
PERSONAL SERVICES	$ 6,295	$ 6,872	$ 6,111	$ 7,488
OPERATING EXPENSES	48,349	36,597	25,310	25,310
CAPITAL OUTLAY	0	0	0	3,200
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	54,644	43,469	31,421	35,998
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	13,890	14,125
OTHER NON_OPERATING	320	0	0	0
RESERVES	0	0	2,000	5,000
TOTAL NON-OPERATING	320	0	15,890	19,125
TOTAL EXPENDITURES	$ 54,964	$ 43,469	$ 47,311	$ 55,123

BUILDING OPERATIONS FUND (043)

REVENUE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
OPERATING REVENUE:				
TAXES	$ 0	$ 0	$ 0	$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	0	0	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	85,904	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	85,904	0	0	0
TOTAL REVENUE	$ 85,904	$ 0	$ 0	$ 0

EXPENDITURE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
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 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
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	6,387	3,570	4,500	2,800
MISC REVENUE	7	0	0	0
TOTAL OPERATING	6,394	3,570	4,500	2,800
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	2,615	140
OTHER NON-REVENUES	0	0	(135)	(140)
TOTAL NON-OPERATING	0	0	2,480	0
TOTAL REVENUE	$ 6,394	$ 3,570	$ 6,980	$ 2,800

EXPENDITURE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
OPERATING EXPENDITURES:				
PERSONAL SERVICES	$ 0	$ 0	$ 0	$ 0
OPERATING EXPENSES	5,766	6,000	6,980	2,800
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	5,766	6,000	6,980	2,800
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	$ 6,000	$ 6,980	$ 2,800

TREE BANK FUND (046)

REVENUE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
OPERATING REVENUE:				
TAXES	$ 0	$ 0	$ 0	$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	0	0	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL REVENUE	$ 0	$ 0	$ 0	$ 0

EXPENDITURE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
OPERATING EXPENDITURES:				
PERSONAL SERVICES	$ 0	$ 0	$ 0	$ 0
OPERATING EXPENSES	49	93	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	49	93	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	$ 49	$ 93	$ 0	$ 0

FDOT ALACHUA TRANSIT CORRIDOR FUND (048)

REVENUE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
OPERATING REVENUE:				
TAXES	$ 0	$ 0	$ 0	$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	0	0	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	132,648	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	132,648	0	0	0
TOTAL REVENUE	$ 132,648	$ 0	$ 0	$ 0

EXPENDITURE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
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

EXPLORER POST 537 FUND (052)

REVENUE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
OPERATING REVENUE:				
TAXES	$ 0	$ 0	$ 0	$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	1,550	1,000	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	507	150	0	0
TOTAL OPERATING	2,057	1,150	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	5,160	6,800
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	5,160	6,800
TOTAL REVENUE	$ 2,057	$ 1,150	$ 5,160	$ 6,800

EXPENDITURE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
OPERATING EXPENDITURES:				
PERSONAL SERVICES	$ 0	$ 0	$ 0	$ 0
OPERATING EXPENSES	0	1,301	5,160	6,800
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	0	1,301	5,160	6,800
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	$ 1,301	$ 5,160	$ 6,800

TK BASIN STORMWATER ASSESSMENT (054)

REVENUE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
OPERATING REVENUE:				
TAXES	$ 0	$ 0	$ 0	$ 0
PERMITS, FEES & ASSESSMENTS	6,896	5,084	7,000	6,650
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	23	11	10	0
TOTAL OPERATING	6,919	5,095	7,010	6,650
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	5,190	11,270
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	5,190	11,270
TOTAL REVENUE	$ 6,919	$ 5,095	$ 12,200	$ 17,920

EXPENDITURE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
OPERATING EXPENDITURES:				
PERSONAL SERVICES	$ 0	$ 0	$ 0	$ 0
OPERATING EXPENSES	6,123	5,785	12,200	17,920
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	6,123	5,785	12,200	17,920
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	$ 6,123	$ 5,785	$ 12,200	$ 17,920

DEBT SERVICE (070)

REVENUE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
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	547	157	0	0
TOTAL OPERATING	547	157	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	624,820	646,358	570,737	718,502
USE OF FUND BALANCE	0	0	0	258,464
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	624,820	646,358	570,737	976,966
TOTAL REVENUE	$ 625,367	$ 646,515	$ 570,737	$ 976,966

EXPENDITURE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
OPERATING EXPENDITURES:				
PERSONAL SERVICES	$ 0	$ 0	$ 0	$ 0
OPERATING EXPENSES	0	0	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	624,820	647,445	570,737	976,966
TOTAL OPERATING	624,820	647,445	570,737	976,966
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	$ 624,820	$ 647,445	$ 570,737	$ 976,966

DONATION FUND (167)

REVENUE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
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	19,613	144,057	0	0
TOTAL OPERATING	19,613	144,057	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	50,433	51,172
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	50,433	51,172
TOTAL REVENUE	$ 19,613	$ 144,057	$ 50,433	$ 51,172

EXPENDITURE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
OPERATING EXPENDITURES:				
PERSONAL SERVICES	$ 0	$ 0	$ 0	$ 0
OPERATING EXPENSES	8,295	99,213	50,433	51,172
CAPITAL OUTLAY	6,000	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	14,295	99,213	50,433	51,172
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	$ 14,295	$ 99,213	$ 50,433	$ 51,172

NEIGHBORHOOD COMMUNITY CENTER FUND (302)

REVENUE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
OPERATING REVENUE:				
TAXES	$ 0	$ 0	$ 0	$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	0	0	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	37,687	157,454	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	37,687	157,454	0	0
TOTAL REVENUE	$ 37,687	$ 157,454	$ 0	$ 0

EXPENDITURE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
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

MUNICIPAL COMPLEX PROJECTS FUND (303)

REVENUE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
OPERATING REVENUE:				
TAXES	$ 0	$ 0	$ 0	$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	0	0	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	311,199	324,126
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	311,199	324,126
TOTAL REVENUE	$ 0	$ 0	$ 311,199	$ 324,126

EXPENDITURE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
OPERATING EXPENDITURES:				
PERSONAL SERVICES	$ 0	$ 0	$ 0	$ 0
OPERATING EXPENSES	0	0	311,199	324,126
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	0	0	311,199	324,126
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	$ 311,199	$ 324,126

COMMUNITY REDEVELOPMENT AGENCY - CRA (310)

REVENUE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
OPERATING REVENUE:				
TAXES	$ 0	$ 0	$ 0	$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	274,053	352,067	263,713	266,222
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	51,106	8,392	300	200
TOTAL OPERATING	325,159	360,459	264,013	266,422
NON-OPERATING REVENUE:				
TRANSFERS IN	184,005	404,505	199,607	181,317
USE OF FUND BALANCE	0	0	63,325	130,721
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	184,005	404,505	262,932	312,038
TOTAL REVENUE	$ 509,164	$ 764,964	$ 526,945	$ 578,460

EXPENDITURE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
OPERATING EXPENDITURES:				
PERSONAL SERVICES	$ 17,406	$ 14,583	$ 18,810	$ 18,810
OPERATING EXPENSES	180,084	157,976	213,170	230,370
CAPITAL OUTLAY	999,430	710,415	185,685	190,000
GRANTS AND AIDS	0	0	0	30,000
DEBT SERVICE	101,314	99,280	99,280	99,280
TOTAL OPERATING	1,298,234	982,254	516,945	568,460
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	$ 1,298,234	$ 982,254	$ 526,945	$ 578,460

SAN FELASCO CONSERVATION CORRIDOR (313)

REVENUE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
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	15	6	0	0
TOTAL OPERATING	15	6	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	7,910	6,508
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	7,910	6,508
TOTAL REVENUE	$ 15	$ 6	$ 7,910	$ 6,508

EXPENDITURE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
OPERATING EXPENDITURES:				
PERSONAL SERVICES	$ 0	$ 0	$ 0	$ 0
OPERATING EXPENSES	1,442	1,400	7,910	6,508
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	1,442	1,400	7,910	6,508
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	$ 7,910	$ 6,508

RECREATION SURTAX FUND (316)

REVENUE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
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	24	2	0	0
TOTAL OPERATING	24	2	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL REVENUE	$ 24	$ 2	$ 0	$ 0

EXPENDITURE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
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	12,703	19,850	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	12,703	19,850	0	0
TOTAL EXPENDITURES	$ 12,703	$ 19,850	$ 0	$ 0

PROJECT LEGACY FUND (318)

REVENUE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
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	0	0	0
TOTAL OPERATING	1	0	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	0	150,000	150,000	2,250,000
USE OF FUND BALANCE	0	0	84,671	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	150,000	234,671	2,250,000
TOTAL REVENUE	$ 1	$ 150,000	$ 234,671	$ 2,250,000

EXPENDITURE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
OPERATING EXPENDITURES:				
PERSONAL SERVICES	$ 0	$ 0	$ 0	$ 0
OPERATING EXPENSES	0	0	1,017	0
CAPITAL OUTLAY	0	85,742	233,654	2,250,000
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	0	85,742	234,671	2,250,000
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	$ 85,742	$ 234,671	$ 2,250,000

HERITAGE OAKS IMPROVEMENTS FUND (319)

REVENUE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
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	41,416	777,534	0	0
TOTAL OPERATING	41,416	777,534	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	726,595	120,066
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	726,595	120,066
TOTAL REVENUE	$ 41,416	$ 777,534	$ 726,595	$ 120,066

EXPENDITURE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
OPERATING EXPENDITURES:				
PERSONAL SERVICES	$ 0	$ 0	$ 0	$ 0
OPERATING EXPENSES	34,166	9,120	31,200	120,066
CAPITAL OUTLAY	7,250	41,703	695,395	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	41,416	50,823	726,595	120,066
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	$ 41,416	$ 50,823	$ 726,595	$ 120,066

FDOT - NANO ROAD PROJECT FUND (321)

REVENUE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
OPERATING REVENUE:				
TAXES	$ 0	$ 0	$ 0	$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	82,911	643,976	289,276	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	82,911	643,976	289,276	0
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL REVENUE	$ 82,911	$ 643,976	$ 289,276	$ 0

EXPENDITURE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
OPERATING EXPENDITURES:				
PERSONAL SERVICES	$ 0	$ 0	$ 0	$ 0
OPERATING EXPENSES	0	0	0	0
CAPITAL OUTLAY	82,911	712,813	289,276	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	82,911	712,813	289,276	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	$ 82,911	$ 712,813	$ 289,276	$ 0

CDBG-NEIGHBORHOOD REVITALIZATION FUND (322)

REVENUE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
OPERATING REVENUE:				
TAXES	$ 0	$ 0	$ 0	$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	680,736	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
TOTAL OPERATING	0	0	680,736	0
NON-OPERATING REVENUE:				
TRANSFERS IN	0	0	125,000	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	0	0	125,000	0
TOTAL REVENUE	$ 0	$ 0	$ 805,736	$ 0

EXPENDITURE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
OPERATING EXPENDITURES:				
TRANSPORTATION				
PERSONAL SERVICES	$ 0	$ 0	$ 0	$ 0
OPERATING EXPENSES	0	19,264	36,736	0
CAPITAL OUTLAY	0	0	769,000	0
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	0	19,264	805,736	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	$ 19,264	$ 805,736	$ 0

INTERNAL SERVICE (700)

REVENUE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
OPERATING REVENUE:				
TAXES	$ 0	$ 0	$ 0	$ 0
PERMITS, FEES & ASSESSMENTS	110	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	1,160,586	1,352,701	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	1,329	72,440	0	0
TOTAL OPERATING	1,162,025	1,425,141	0	0
NON-OPERATING REVENUE:				
TRANSFERS IN	0	80,000	1,389,016	2,202,993
USE OF FUND BALANCE	0	0	167,088	(52,178)
OTHER NON-REVENUES	0	(193,499)	0	0
TOTAL NON-OPERATING	0	(113,499)	1,556,104	2,150,815
TOTAL REVENUE	$ 1,162,025	$ 1,311,642	$ 1,556,104	$ 2,150,815

EXPENDITURE	Actual FY 13/14	Actual FY 14/15	Approved FY 15/16	Proposed FY 16/17
OPERATING EXPENDITURES:				
PERSONAL SERVICES	$ 864,182	$ 949,895	$ 992,348	$ 1,414,367
OPERATING EXPENSES	237,212	221,291	288,878	417,878
CAPITAL OUTLAY	0	0	124,878	111,875
DEBT SERVICE	0	0	0	156,695
TOTAL OPERATING	1,101,394	1,171,186	1,406,104	2,100,815
NON-OPERATING:				
OPERATING TRANSFERS OUT	4,443	0	125,000	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	25,000	50,000
TOTAL NON-OPERATING	4,443	0	150,000	50,000
TOTAL EXPENDITURES	$ 1,105,837	$ 1,171,186	$ 1,556,104	$ 2,150,815

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SECTION 4
DEPARTMENT SUMMARIES

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 14 Actual	FY 15 Actual	FY 16 Approved	FY 17 Proposed
City Commission				
Personal Services	104,413	101,920	106,122	107,910
Operating Expenditures	28,558	28,754	30,888	36,888
Capital Outlay	0	0	0	0
Grants & Aids	0		0	0
Totals	132,971	130,674	137,010	144,798
Grand Total	**132,971**	**130,674**	**137,010**	**144,798**

FUNDING SOURCES	FY 14 Actual	FY 15 Actual	FY 16 Approved	FY 17 Proposed
General Fund	132,971	130,674	137,010	144,798
Grand Total	**132,971**	**130,674**	**137,010**	**144,798**

CITY MANAGER

Mission of Department:

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

EXPENDITURES	FY 14 Actual	FY 15 Actual	FY 16 Approved	FY 17 Proposed
City Manager				
Personal Services	314,614	364,694	412,128	400,329
Operating Expenditures	26,712	25,544	35,106	33,106
Capital Outlay	0	0	0	0
Grants and Aids	0	0	0	0
Non Operating Expenditures	0	0	0	0
Totals	341,326	390,238	447,234	433,435
Human Resources				
Personal Services	162,974	163,766	180,189	136,072
Operating Expenditures	53,830	39,235	43,278	43,278
Capital Outlay	0	1,984	1,000	0
Grants and Aids	0	0	0	0
Non Operating Expenditures	0	0	0	0
Totals	216,804	204,985	224,467	179,350
Grand Total	**558,130**	**595,223**	**671,701**	**612,785**

FUNDING SOURCES	FY 14 Actual	FY 15 Actual	FY 16 Approved	FY 17 Proposed
General Fund	558,130	595,223	671,701	612,785
Grand Total	**558,130**	**595,223**	**671,701**	**612,785**

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 14 Actual	FY 15 Actual	FY 16 Approved	FY 17 Proposed
City Attorney				
Personal Services	0	0	0	0
Operating Expenditures	131,629	164,768	188,235	171,494
Capital Outlay	0	0	0	0
Totals	131,629	164,768	188,235	171,494
Grand Total	**131,629**	**164,768**	**188,235**	**171,494**

FUNDING SOURCES	FY 14 Actual	FY 15 Actual	FY 16 Approved	FY 17 Proposed
General Fund	131,629	164,768	188,235	171,494
Grand Total	**131,629**	**164,768**	**188,235**	**171,494**

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 14 Actual	FY 15 Actual	FY 16 Approved	FY 17 Proposed
Personal Services	121,995	126,872	129,959	135,446
Operating Expenditures	27,969	28,607	57,295	37,295
Capital Outlay	0	19,249	0	0
Grants & Aids	0	0	0	0
Totals	149,964	174,728	187,254	172,741
Grand Total	**149,964**	**174,728**	**187,254**	**172,741**

FUNDING SOURCES	FY 14 Actual	FY 15 Actual	FY 16 Approved	FY 17 Proposed
General Fund	149,964	174,728	187,254	172,741
Grand Total	**149,964**	**174,728**	**187,254**	**172,741**

FINANCE AND ADMINISTRATIVE SERVICES

Mission of Department:

The mission of the Finance and Administrative Services Department is to safeguard the city's financial assets, maintain the City's financial information, provide maximum utilization of revenues by leveraging these with grants, ensure adherence to Florida Statutes, Governmental Accounting Standards Board (GASB) guidelines and City policy with regard to expending public funds and to protect City assets and infrastructure in order to support the needs and demands, both present and future, of the City Commission, City staff and the citizens of Alachua.

EXPENDITURES	FY 14 Actual	FY 15 Actual	FY 16 Approved	FY 17 Proposed
Finance and Accounting				
Personal Services	338,614	357,272	331,162	424,870
Operating Expenditures	59,094	51,525	64,907	70,707
Capital Outlay	0	0	0	0
Totals	397,708	408,797	396,069	495,577
Grants				
Personal Services	57,572	58,616	60,502	63,661
Operating Expenditures	2,868	2,306	6,373	6,373
Capital Outlay	0	0	0	0
Totals	60,440	60,922	66,875	70,034
Utility Billing				
Personal Services	216,947	237,480	241,470	293,319
Operating Expenditures	131,802	138,012	143,162	125,312
Capital Outlay	0	0	11,875	11,875
Non-Operating	4,443	0	125,000	0
Totals	353,192	375,492	521,507	430,506
Utility Operations				
Personal Services	203,575	218,834	218,543	233,256
Operating Expenditures	34,155	21,395	27,515	29,880
Capital Outlay	0	0	26,874	20,000
Totals	237,730	240,229	272,932	283,136
Facilities Maintenance				
Personal Services	133,367	128,232	134,709	325,699
Operating Expenditures	111,566	101,306	119,450	120,850
Capital Outlay	1,546	4,821	0	5,000
Non-Operating			0	0
Totals	246,479	234,359	254,159	451,549

FINANCE AND ADMINISTRATIVE SERVICES

EXPENDITURES	FY 14 Actual	FY 15 Actual	FY 16 Approved	FY 17 Proposed
Information Technology				
Personal Services	90,903	127,786	131,050	136,034
Operating Expenditures	56,674	42,882	53,782	56,262
Capital Outlay	22,163	2,838	57,993	20,896
Totals	169,740	173,506	242,825	213,192
Fire Rescue Services				
Personal Services	0	0	0	0
Operating Expenditures	628,934	610,324	678,769	687,715
Capital Outlay	0	0	0	0
Totals	628,934	610,324	678,769	687,715
CP - Municipal Complex				
Operating Expenditures	0	0	311,199	324,126
Totals	0	0	311,199	324,126
Grand Total	**2,094,223**	**2,103,629**	**2,744,335**	**2,955,835**

FUNDING SOURCES	FY 14 Actual	FY 15 Actual	FY 16 Approved	FY 17 Proposed
General Fund	1,503,301	1,487,908	1,638,697	1,918,067
Special Revenue	0	0	0	0
Capital Projects	0	0	311,199	324,126
Internal Service	590,922	615,721	794,439	713,642
Grand Total	**2,094,223**	**2,103,629**	**2,744,335**	**2,955,835**

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 14 Actual	FY 15 Actual	FY 16 Approved	FY 17 Proposed
Planning and Zoning				
Personal Services	271,156	303,607	315,083	326,648
Operating Expenditures	37,495	36,044	114,428	107,551
Capital Outlay	7,723	0	0	0
Totals	316,374	339,651	429,511	434,199
Building				
Personal Services	131,992	154,582	159,100	165,782
Operating Expenditures	26,066	28,151	31,926	31,926
Capital Outlay	0	25,799	0	0
Totals	158,058	208,532	191,026	197,708
City Beautification Board				
Operating Expenditures	6,427	8,091	8,000	8,000
Totals	6,427	8,091	8,000	8,000
Beautification Board Donations				
Operating Expenditures	0	2,414	2,416	0
Totals	0	2,414	2,416	0
Tree Bank				
Operating Expenditures	0	93	0	0
Capital Outlay	0	0	0	0
Totals	0	93	0	0
Grand Total	**480,859**	**558,781**	**630,953**	**639,907**

FUNDING SOURCES	FY 14 Actual	FY 15 Actual	FY 16 Approved	FY 17 Proposed
General Fund	480,859	556,274	628,537	639,907
Special Revenue	0	2,507	2,416	0
Grand Total	**480,859**	**558,781**	**630,953**	**639,907**

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 14 Actual	FY 15 Actual	FY 16 Approved	FY 17 Proposed
Compliance & Risk Management				
Personal Services	258,133	234,428	268,189	313,021
Operating Expenditures	10,928	18,026	55,680	53,840
Capital Outlay	0	0	22,331	0
Totals	269,061	252,454	346,200	366,861
Grand Total	**269,061**	**252,454**	**346,200**	**366,861**

FUNDING SOURCES	FY 14 Actual	FY 15 Actual	FY 16 Approved	FY 17 Proposed
General Fund	269,061	252,454	346,200	336,786
Internal Service Fund	0	0	0	30,075
Grand Total	**269,061**	**252,454**	**346,200**	**366,861**

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 14 Actual	FY 15 Actual	FY 16 Approved	FY 17 Proposed
Recreation and Parks				
Personal Services	328,657	368,117	341,568	250,568
Operating Expenditures	376,818	324,051	339,449	354,449
Capital Outlay	256,289	54,066	0	0
Non-Operating	0	0	0	0
Totals	961,764	746,234	681,017	605,017
Recreation Donations				
Operating Expenditures	3,348	1,450	10,838	47,754
Capital Outlay	0	0	0	0
Totals	3,348	1,450	10,838	47,754
Project Legacy				
Operating Expenditures	0	0	1,017	0
Capital Outlay	0	85,742	233,654	2,250,000
Totals	0	85,742	234,671	2,250,000
San Felasco Conservation Corridor				
Operating Expenditures	1,400	1,400	7,910	6,508
Capital Outlay	0	0	0	0
Totals	1,400	1,400	7,910	6,508
Recreation Surtax				
Capital Outlay	0	0	0	0
Non-Operating	12,703	19,850	0	0
Totals	12,703	19,850	0	0
Community Center Donations				
Operating Expenditures	3,457	0	12,007	2,500
Capital Outlay	0	0	0	0
Totals	3,457	0	12,007	2,500

RECREATION AND PARKS

EXPENDITURES	FY 14 Actual	FY 15 Actual	FY 16 Approved	FY 17 Proposed
Tournaments Donation				
Operating Expenditures	0	95,349	24,255	0
Non-Operating	0	0	0	0
Totals	0	95,349	24,255	0
Community Center				
Operating Expenditures	0	0	0	0
Non-Operating	0	0	0	0
Totals	0	0	0	0
Grand Total	**982,672**	**950,025**	**970,698**	**2,911,779**

FUNDING SOURCES	FY 14 Actual	FY 15 Actual	FY 16 Approved	FY 17 Proposed
General Fund	961,764	746,234	681,017	605,017
Special Revenue	6,805	96,799	47,100	50,254
Capital Project	14,103	106,992	242,581	2,256,508
Grand Total	**982,672**	**950,025**	**970,698**	**2,911,779**

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 14 Actual	FY 15 Actual	FY 16 Approved	FY 17 Proposed
Patrol & Administration				
Personal Services	1,612,307	1,690,396	1,862,492	1,885,356
Operating Expenditures	355,601	345,159	399,961	374,101
Capital Outlay	106,518	101,768	210,281	117,800
Non-Operating	0	0	0	0
Totals	2,074,426	2,137,323	2,472,734	2,377,257
Communications				
Personal Services	210,401	226,909	265,219	356,306
Operating Expenditures	8,323	7,871	12,000	12,000
Capital Outlay	16,305	0	0	0
Non-Operating	0	0	0	0
Totals	235,029	234,780	277,219	368,306
School Crossing Guard				
Personal Services	0	0	0	0
Operating Expenditures	22,644	19,199	27,789	27,789
Capital Outlay	0	0	0	0
Non-Operating	0	0	0	0
Totals	22,644	19,199	27,789	27,789
Explorer Program - GF				
Operating Expenditures	1,662	847	2,000	2,000
Totals	1,662	847	2,000	2,000
Explorer Post 537				
Personal Services	0	0	0	0
Operating Expenditures	0	1,302	5,160	6,800
Capital Outlay	0	0	0	0
Totals	0	1,302	5,160	6,800

POLICE DEPARTMENT

EXPENDITURES	FY 14 Actual	FY 15 Actual	FY 16 Approved	FY 17 Proposed
APD Donations				
Operating Expenditures	1,490	0	917	918
Capital Outlay	6,000	0	0	0
Totals	7,490	0	917	918
Reserve Program				
Operating Expenditures	900	2,954	3,000	3,000
Capital Outlay	0	0	0	0
Totals	900	2,954	3,000	3,000
Additional Court Costs				
Operating Expenditures	3,859	5,999	6,980	2,800
Capital Outlay	0	0	0	0
Totals	3,859	5,999	6,980	2,800
Grand Total	**2,346,010**	**2,402,404**	**2,795,799**	**2,788,870**

FUNDING SOURCES	FY 14 Actual	FY 15 Actual	FY 16 Approved	FY 17 Proposed
General Fund	2,334,661	2,395,103	2,782,742	2,778,352
Special Revenue	11,349	7,301	13,057	10,518
Grand Total	**2,346,010**	**2,402,404**	**2,795,799**	**2,788,870**

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 14 Actual	FY 15 Actual	FY 16 Approved	FY 17 Proposed
Electric Utility				
Personal Services	689,708	706,231	737,876	849,122
Operating Expenditures	1,379,377	1,599,734	415,337	410,759
Capital Outlay	0	0	1,415,138	1,812,000
Purchased Power Costs	9,721,807	10,091,699	11,723,577	9,277,500
Debt Service	48,904	94,475	469,715	465,770
Non-Operating	1,637,106	1,621,117	2,981,197	3,420,179
Totals	13,476,902	14,113,256	17,742,840	16,235,330
Water Utility				
Personal Services	386,840	360,682	368,376	189,780
Operating Expenditures	816,748	761,863	423,910	356,255
Capital Outlay	0	0	393,900	698,250
Debt Service	27,978	29,011	113,201	170,850
Non-Operating	1,968	0	280,023	761,668
Totals	1,233,534	1,151,556	1,579,410	2,176,803
Waste Water Utility				
Personal Services	404,372	374,377	394,853	379,790
Operating Expenditures	1,723,518	1,633,314	695,596	621,845
Capital Outlay	0	0	175,875	357,000
Debt Service	217,315	270,841	559,578	544,291
Non-Operating	123,638	73,439	354,765	489,122
Totals	2,468,843	2,351,971	2,180,667	2,392,048
Public Works				
Personal Services	302,902	316,272	359,174	373,409
Operating Expenditures	171,716	172,467	265,210	209,210
Capital Outlay	179,470	205,993	382,795	249,500
Totals	654,088	694,732	1,007,179	832,119
Solid Waste Disposal				
Operating Expenditures	753,671	809,775	812,981	666,300
Non-Operating	0	0	0	0
Totals	753,671	809,775	812,981	666,300
Mosquito Control				
Personal Services	6,295	6,872	6,111	7,488
Operating Expenditures	48,349	36,597	25,310	25,310
Capital Outlay	0	0	0	3,200
Non-Operating	320	0	15,890	19,125
Totals	54,964	43,469	47,311	55,123
Utility Administration				
Personal Services	400,991	446,499	484,488	501,838
Operating Expenditures	53,511	48,208	100,229	101,364
Capital Outlay	0	0	86,129	20,000
Non-Operating	0	0	0	0
Totals	454,502	494,707	670,846	623,202

PUBLIC SERVICES

EXPENDITURES	FY 14 Actual	FY 15 Actual	FY 16 Approved	FY 17 Proposed
Water Collection and Distribution				
Personal Services	0	0	0	304,236
Operating Expenditures	0	0	0	143,350
Capital Outlay	0	0	0	60,000
Totals	0	0	0	507,586
Warehouse Operations				
Personal Services	42,669	47,083	47,847	51,643
Operating Expenditures	17,744	13,678	17,972	17,972
Capital Outlay	0	0	0	0
Totals	60,413	60,761	65,819	69,615
TK Basin Special Assessment				
Operating Expenditures	6,123	5,785	12,200	17,920
Capital Outlay	0	0	0	0
Totals	6,123	5,785	12,200	17,920
CP - Heritage Oaks				
Operating Expenditures	34,166	9,120	31,200	120,066
Capital Outlay	7,250	41,703	695,395	0
Totals	41,416	50,823	726,595	120,066
CP - FDOT EDTP Grant				
Operating Expenditures	0	0	0	0
Capital Outlay	82,911	712,813	289,276	0
Totals	82,911	712,813	289,276	0
CP - CDBG Neighborhood Revitalization				
Operating Expenditures	0	19,264	36,736	0
Capital Outlay	0	0	769,000	0
Totals	0	19,264	805,736	0
Grand Total	**19,287,367**	**20,508,912**	**25,940,860**	**23,696,112**

FUNDING SOURCES	FY 14 Actual	FY 15 Actual	FY 16 Approved	FY 17 Proposed
General Fund	1,407,759	1,504,507	1,820,160	1,498,419
Special Revenue	6,123	5,785	12,200	17,920
Enterprise	17,234,243	17,660,252	21,550,228	20,859,304
Internal Service	514,915	555,468	736,665	1,200,403
Capital Projects	124,327	782,900	1,821,607	120,066
Trust & Agency	0	0	0	0
Grand Total	**19,287,367**	**20,508,912**	**25,940,860**	**23,696,112**

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 14 Actual	FY 15 Actual	FY 16 Approved	FY 17 Proposed
Debt Service-Long Term				
Debt Service	624,820	647,445	570,737	976,966
Non-Operating	0	0	0	0
Totals	624,820	647,445	570,737	976,966
Grand Total	**624,820**	**647,445**	**570,737**	**976,966**

FUNDING SOURCES	FY 14 Actual	FY 15 Actual	FY 16 Approved	FY 17 Proposed
Debt Service	624,820	647,445	570,737	976,966
Grand Total	**624,820**	**647,445**	**570,737**	**976,966**

COMMUNITY REDEVELOPMENT AGENCY - CRA

Mission of Department:

The Community Redevelopment Agency (CRA) 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 14 Actual	FY 15 Actual	FY 16 Approved	FY 17 Proposed
Downtown CRA				
Personal Services	17,406	14,583	18,810	18,810
Operating Expenditures	180,084	157,976	213,170	230,370
Capital Outlay	999,430	710,415	185,685	190,000
Debt Service	101,314	99,280	99,280	99,280
Grants and Aids	0	0	0	30,000
Non Operating	0	0	10,000	10,000
Totals	1,298,234	982,254	526,945	578,460
Grand Total	**1,298,234**	**982,254**	**526,945**	**578,460**

FUNDING SOURCES	FY 14 Actual	FY 15 Actual	FY 16 Approved	FY 17 Proposed
Special Revenue	1,298,234	982,254	526,945	578,460
Grand Total	**1,298,234**	**982,254**	**526,945**	**578,460**

SPECIAL EXPENSE

Mission of Department:

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

EXPENDITURES	FY 14 Actual	FY 15 Actual	FY 16 Approved	FY 17 Proposed
Special Expense-General Gov't				
Personal Services	5,000	4,645	12,000	11,400
Operating Expenditures	96,066	82,043	97,034	97,034
Capital Outlay	0	12,010	270,000	0
Debt Service	0	0	0	0
Grants and Aids	0	2,148	50,450	47,228
Non-Operating	990,403	1,345,028	1,201,801	3,191,844
Totals	1,091,469	1,445,874	1,631,285	3,347,506
Special Expense-Contribution to Fund Balance				
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	0	0	0	0
Totals	0	0	0	0
Special Expense-ISF Contingency				
Non-Operating	0	0	25,000	50,000
Totals	0	0	25,000	50,000
Grand Total	**1,091,469**	**1,445,874**	**1,656,285**	**3,397,506**

FUNDING SOURCES	FY 14 Actual	FY 15 Actual	FY 16 Approved	FY 17 Proposed
General Fund	1,091,469	1,445,874	1,631,285	3,347,506
Special Revenue	0	0	0	0
Internal Service	0	0	25,000	50,000
Grand Total	**1,091,469**	**1,445,874**	**1,656,285**	**3,397,506**

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-moth 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.