

FISCAL YEAR 2017-2018

TENTATIVE BUDGET

CITY OF ALACHUA

PREPARED BY:

THE CITY OF ALACHUA FINANCE AND ADMINISTRATIVE SERVICES DEPARTMENT

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

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

CITY OF ALACHUA GOVERNMENT

GENERAL INFORMATION

The City of Alachua is geographically located in North Central Florida. The City's boundaries encompass 46 square miles. The latest estimate of the city's population is 9,892.

FIVE-MEMBER COMMISSION

The City of Alachua, a political subdivision of the State of Florida, is guided by an elected five-member body comprised of a Mayor and four Commissioners. The Mayor and Commissioners are elected in non-partisan elections to represent the entire City. The Vice-Mayor is selected annually by the Mayor and his/her fellow Commissioners. The Commission performs legislative functions of government by developing 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 official appointed by the City Commission who is responsible for carrying out all decisions, policies, ordinances and motions of the Commission. The City Manager serves at the will of the City Commission.

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

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

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

INTRODUCTION

This document represents the City of Alachua's tentative financial budget for FY 2017-2018. The document is divided into five sections:

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

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

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

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

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

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

Individuals interested in reviewing any materials or documents comprising the FY 2017-2018 Tentative Budget, at any level of detail, are encouraged to contact the Finance and Administrative Services Department.

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

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

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SECTION 1 BUDGET MESSAGE



City of Alachua

MAYOR GIB COERPER

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

OFFICE OF THE CITY MANAGER

TRACI L. GRESHAM

September 11, 2017

RE: CITY MANAGER'S FISCAL YEAR 2017-2018 BUDGET MESSAGE

Honorable Mayor and Members of the City Commission:

It is with great pride and respect that I submit the balanced Fiscal Year 2017-2018 Tentative Budget for the City of Alachua. As proposed, the Tentative Budget totals \$38,574,055, which represents a 23.4% decrease from the prior fiscal year of \$50,384,676 (amended). The decrease from the prior year is due to the completion of Legacy Park Phase I and the nearly completed Operations Center. The General Fund Tentative Budget is \$10,962,961, a decrease of 12.80% from the prior fiscal year amount of \$12,571,715 (amended). Ad valorem taxes, which make up a little more than a third of the General Fund, are projected to generate \$4.06 million. The City's overall taxable value increased 11%. The total budget for Enterprise Funds is \$22,251,358, which is an increase of 5.30% from the previous fiscal year that totaled \$21,121,425 (amended).

Being able to provide a high quality of life and level of services have been the hallmark of the City's attractiveness to potential residents and businesses. Alachua continues to experience strong residential and commercial growth that fuels a broadened economic base. The City's property valuation increase for FY 2018 of 11% is the highest percentage increase in Alachua County. By continuing to see property appreciation, the City is able to absorb increases in expenses and provide improved service levels without increasing the millage rate. In fact, the Tentative Budget has been balanced at 5.3900 mills, a reduction from 5.9900 mills from the prior fiscal year. A key budget component that impacts the millage rate is the City's provisions for fire protection services. The City has historically provided these services via contract with Alachua County. However, the City consented to inclusion in a fire assessment with Alachua County for FY 2018 that would eliminate the need for a contract. Alachua County approved the adoption of the assessment on Sept. 7, 2017. The proposed reduction in millage rate to the 5.3900 level serves as a partial offset to the assessment that will be placed on property tax bills in November 2017. Due to the County's timing of final approval of the proposed assessment, the City noticed its millage rate at the 5.9900 level in Aug. 2017 in the event the County did not approve the assessment. Since the assessment has been approved, the Administration recommends the 5.3900 millage rate be levied.

Enterprise funds are evaluated annually to ensure they are self-sustaining. The FY 2018 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. Increases in water and wastewater rates are necessary to maintain pace with increases in costs associated with those utilities. 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. Therefore, the electric utility is able to absorb increases in costs for FY 2018 without increases in rates.

The Tentative Budget makes certain the goals and vision of the City Commission are reflected in necessary funding allocations. The primary driver of the allocations, beyond operational constraints, is the City's Strategic Plan, which details the key strategic initiatives of the City Commission. With the guidance of the Strategic Plan, the Administration assesses funding needs to successfully implement the strategic initiatives. A key component of the proposed FY 2018 Tentative Budget is the enhancement in information technology (IT) infrastructure and resources that are necessary support functions to ensure the City operates in an efficient and effective manner. Major quality of life and utility infrastructure components are also provided for in the Tentative Budget. The revitalization of downtown and Main Street continues to be a focus of the City Commission, and as such, significant funding allocations are recommended in the Tentative Budget within the Community Redevelopment Agency (CRA). The level of talent the City has as its workforce directly correlates to the quality of work produced for the citizens of Alachua. It is especially important to have market-based wages, attractive benefits and adequate staffing levels to recruit and retain the best talent. The Tentative Budget continues to address these key talent components.

Advancing with Technology

The work of the City is becoming more and more reliant upon technology. Systems and processes that were once paper dependent have transitioned to digital and software based. The advancement of technology has greatly improved the City's ability to streamline processes, manage resources and be responsive to our citizenry. As has always been the case with technology, advancements require fiscal investments. The Tentative Budget allocates substantial financial resources to critical information technology needs. The Police Department's communications division has continued to operate with Computer Aided Dispatch (CAD) software that has become outdated and requires significant IT personnel resources. The software is used in real time as calls are received by the communications division. It is critical that the CAD operates without issues, is user-friendly, generates necessary reports quickly and is compliant with all applicable regulations. The FY 2018 Budget includes an allocation of \$163,000 for the acquisition of a new CAD software that will provide dispatch and law enforcement personnel with the technology resources they need to effectively serve the public.

The Municipal Complex opened in June 2007 with the latest in audio and video technology. Over the years, the City has invested in upgrades to security systems to protect the public and the City workforce. The James A. Lewis Commission Chambers also underwent an audio system upgrade in FY 2016 to address a failing audio system. The video-related equipment in the Commission Chambers is now more than 10 years old and has served beyond its end of life. The Tentative

Budget provides \$60,000 to completely overhaul and replace the video-related equipment. An allocation of \$150,000 has also been included in the FY 2018 Budget to fund several IT needs. This includes the acquisition of necessary software and hardware improvements to the existing IT infrastructure. The funding will also be utilized to retain the services of a consultant to evaluate the City's existing IT systems and processes and provide recommendations for improvements. As all of the City departments continue to take advantage of technological advancements, the demands on IT personnel continue to grow. In order to effectively meet these demands, the Tentative Budget includes \$56,853 for the addition of one (1) full time equivalent (FTE) to the IT division, which currently is comprised of two (2) FTEs.

Quality of Life and Infrastructure

The quality of life in Alachua has long been maintained as superb. A number of factors contribute to what makes Alachua so unique and ultimately the Good Life Community. Being a full service municipality is critical to providing a high quality of life for citizens and all community stakeholders. Providing the full range of utility services, police, fire (via contract), road maintenance, recreation and culture and planning and development services all contribute to the City's ability to weave together solutions and service levels that our citizens have come to expect. The backbone of many of these services is utility infrastructure. The City Commission has recognized the value of infrastructure investment for decades. The City's Strategic Plan details two key initiatives related to water and wastewater system upgrades to relieve bottlenecks. The FY 2018 Budget provides allocations of \$750,000 for both utilities, respectively, for a total investment of \$1.5 million. The proposed improvements will relieve the bottlenecks issues with increased flows and available capacity, establishing reliability and serving growth sectors in the community. Additionally, the Budget proposes the continuation of a \$200,000 funding allocation for roadway improvements and \$20,000 for sidewalk improvements.

The City's recreational programs are nationally recognized and lauded throughout the region. The Hal Brady Recreation Complex has served as the hub for recreation activities for more than three decades. The City Commission's most recent investment of nearly \$8 million in the Legacy Park Multipurpose Building and related facilities demonstrated an unwavering commitment to recreation and encouraging cultural opportunities for our community. In FY 2017, the City pursued a grant opportunity with Alachua County to fund the construction of two (2) multipurpose fields and an outdoor amphitheater on the Legacy Park site. The City subsequently entered into an interlocal agreement with the County for a \$500,000 matching grant to fund these improvements. The FY 2018 Tentative Budget includes the City's match of \$500,000 for the project (total of \$1 million), which is utilizing the Wild Spaces Public Places surtax as the revenue source. The construction of the fields and amphitheater address the needs for field space and the City's first ever permanent outdoor venue for a wide range of uses. The proposed Budget also allocates \$40,000 for playground improvements for neighborhood parks. The funding is planned to be directed to replace outdated equipment at one of the three City-owned neighborhood parks. Future budgets will propose a continuation of this allocation until the equipment at all three parks has been replaced.

Focus on the Community Redevelopment Agency

The City continues to draw its focus even stronger to ensuring the success of revitalizing the downtown core of the community. Following a thorough market analysis in FY 2016, the City has begun to take steps to implement recommended action items. Perhaps the greatest step forward in FY 2017 was the hiring of a fulltime CRA Coordinator. The revitalization of Main Street and the downtown area remains one of the highest ranking priorities of the City's Strategic Plan. Appropriately, the FY 2018 Tentative Budget reflects the further implementation of the market analysis recommendations. This includes \$30,000 for façade grants that will encourage eligible property owners in the CRA to make improvements to their building façades via matching funds. An allocation of \$95,000 has been included for marketing/branding efforts and wayfinding signage.

The City completed the first phase of its Main Street beautification project during FY 2017. The project included the much needed, phased replacement of Bradford pear trees that have lived beyond their expected life. It also involved irrigation system repairs, complete overhaul of landscape beds, pressure washing of surfaces and new roadway striping. The FY 2018 Budget proposes to continue to the second phase of the project which is located between the NW 148th Pl. and NW 147th Ave. block of Main Street with an \$82,000 allocation. The City worked extensively in FY 2017 to resolve the land rights issues necessary to construct the proposed downtown parking lot between NW 142nd Ter. and Main Street. The Tentative Budget provides \$182,000 to be leveraged with potential grant funds for the construction of the parking lot. Additional parking is needed in order to attract businesses so that parking is easily accessible and nearby for patrons and visitors. The continuation of \$10,000 is also included in the FY 2018 Tentative Budget for CRA sidewalk improvements.

Talent Investment

The team of dedicated City employees who carry out the goals and vision of the City Commission on a day-to-day basis are the heartbeat of our community. It is often noted that the greatest assets of an organization are its employees, which is the case with the City as well. Attracting and retaining quality talent relies upon strong levels of employee satisfaction, opportunities for professional development and a competitive salary and benefits package. The FY 2018 Tentative Budget includes a 2% cost of living adjustment for all employees, which is a \$113,700 impact across all funds. A longevity benefit is also included in the Tentative Budget, reflecting a \$68,500 impact across all funds. The continued suspension of merit increases, the educational support program, among others is also recommended. The Tentative FY 2018 Budget continues to fund 100% of employee-only health coverage, which includes a 15% medical coverage increase. The included recommendations for salary and benefits continue to make the City an extremely attractive place for employment.

The City Administration continuously evaluates staffing levels and organizational structure to determine necessary adjustments, within financial constraints. The FY 2018 Tentative Budget provides for the addition of several FTEs that are necessary to accomplish the goals of the City Commission and improve level of services. The Tentative Budget provides for seven (7) additional FTEs, which includes the abovementioned FTE in the IT division. Recommending additional

positions requires a great deal of assessment and evaluation. The Administration has always maintained a keen focus on a lean organization and continues to do so. Many of the requested positions have been a need for several years, and have not been recommended due to fiscal constraints and the delay of various initiatives and activities. However, the City is in a financial position to sustain the addition of these positions and will see a substantial return on investment. An economic development/project management position is recommended in the Executive Department to focus on moving forward the City's economic development activities and marketing functions, in addition to project management. An additional position in the Compliance & Risk Management Department is also recommended, which will streamline contract review, compliance and administration. There are two (2) positions in the Police Department that are being recommended which will provide for increased law enforcement presence throughout the City in the 24-hour a day operation. The Public Services Department is responsible for a majority of the City's capital projects and there is a great need for a project manager position to oversee projects to successful completion. Such a position is provided for in the Tentative Budget. There is also the addition of a position in the distribution and collections division in the FY 2018 Tentative Budget, which is responsible for maintaining water and wastewater lines throughout the City's systems.

Summary

The City Commission's goals and vision have been the guiding light in the FY 2018 Tentative Budget development. The Strategic Plan has been an invaluable tool in identifying key initiatives and accordingly allocating funding to successfully implement the action steps associated with them. The input during public workshops and meetings and staff assessments have contributed to a citizen-centered budget that will accomplish the goals of the City Commission. The public will receive a strong return on its investment and the improved level of services and quality of life will provide a legacy for generations to come.

The budget development process spans nearly six months and examines every level of our government and service delivery. It is challenging work, but it is truly just the beginning. After the adoption of the FY 2018 Tentative Budget we have a full slate of work ahead of us, and I am confident we will excel and be proud of the results. I humbly and respectfully submit the FY 2018 Tentative Budget to the City Commission and I am optimistic at 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 revenues (sources) and the expenditure (uses).

Defining Revenue

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

Defining Expenditure

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

Defining Fund Balance

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

Defining Fund Accounting

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

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

THE BUDGET PROCESS

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

The budget process began with a review and consideration of comments from the prior year budget process. This led to the budget “kick-off” meeting in April 2017 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 2017. 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.

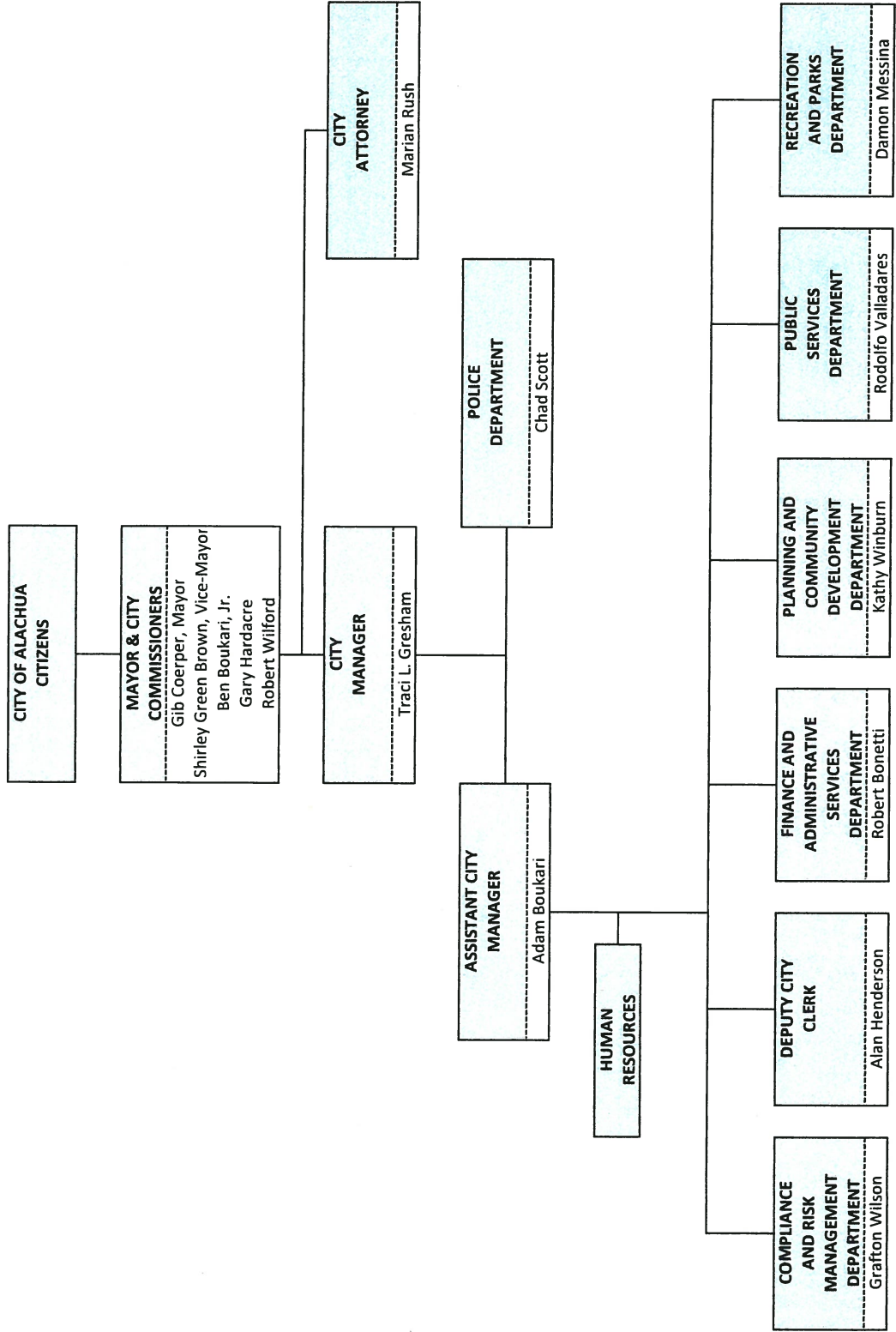
The proposed millage rate for FY 2017-2018 was established on July 24, 2017. The tentative millage rate was used by the Property Appraiser to prepare Truth-in-Millage or “TRIM” notices distributed in mid-August. TRIM notices advise County taxpayers of how tax rates proposed by all local taxing authorities, combines with current information on assessed value of real property, will affect the taxes on each taxed parcel of land. The TRIM notice also serves as the official notification of the time and place of the first public hearing for adoption of tentative millage rates and budget by each taxing authority.

State law requires two public budget hearings. The first public budget hearing will held on September 11, 2017. After hearing public testimony, the City Commission will adopt the tentative millage rate and the FY 2017-2018 Tentative Budget. The second public hearing will be held on September 25, 2017. The hearing will be advertised by a published notice along with a published millage rate and a breakdown of the FY 2017-2018 Final Budget. Like the first public hearing, the City Commission will hear public testimony prior to adopting the final millage rate and the FY 2017-2018 Final Budget.

BUDGET PROCESS HIGHLIGHTS

| | | |
|--------------------|------------------|--|
| Preparation | April 26 | Budget Kickoff meeting held. |
| | May 25 | Budgetary submissions deadline for 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 property tax roll information received 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 14 and 28 | City Manager presents proposed budgets to the City Commission. |
| | September 11 | First Public Hearing to Adopt the Tentative Millage Rate for the 2017 Tax Roll Year and the Tentative Budget (required by State law). |
| | September 25 | Second Public Hearing to Adopt Final Millage Rate for the 2017 Tax Roll Year and the FY 2017-2018 Final Budget (required by State law). |

CITY OF ALACHUA GOVERNMENT



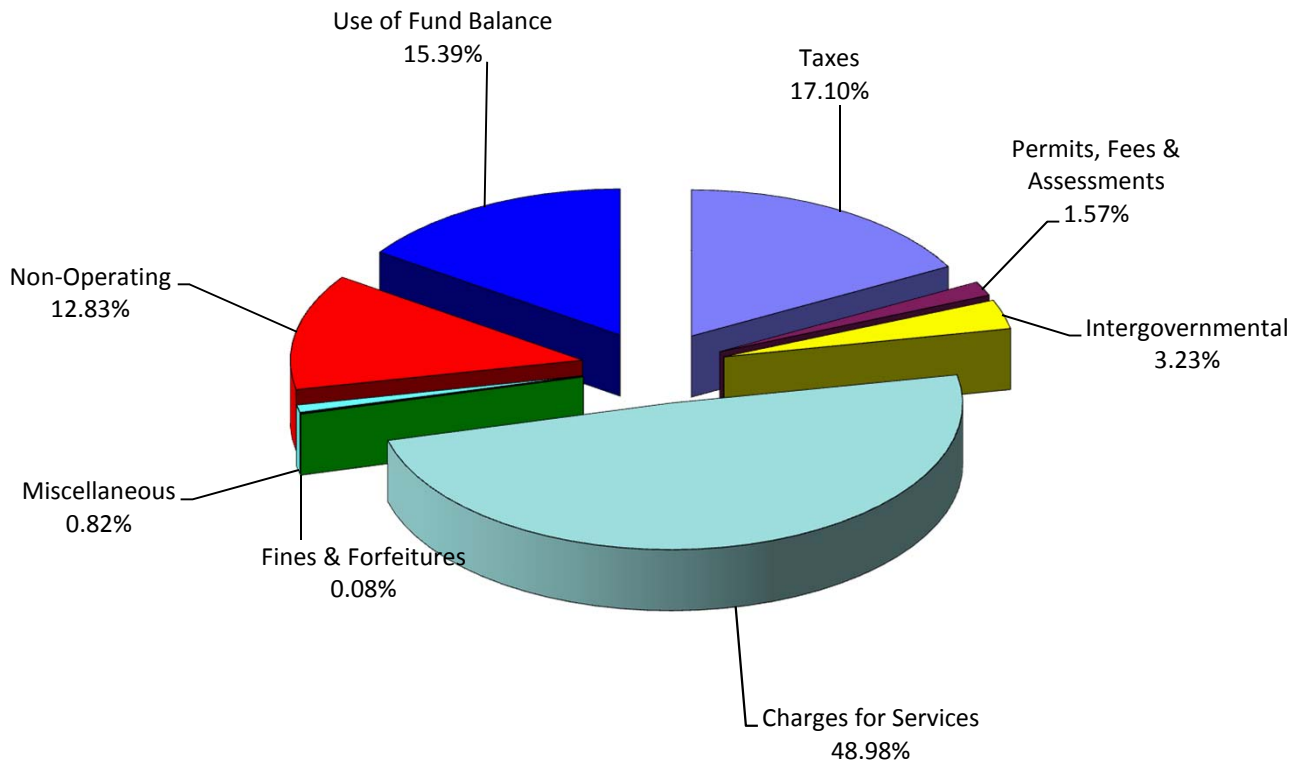
BUDGET SOURCES AND USES

| Sources | FY 15 Actual | FY 16 Actual | FY 17 Approved | FY 18 Tentative |
|-----------------------------|---------------------|---------------------|---------------------|---------------------|
| Use of Fund Balance | \$0 | \$0 | \$16,295,023 | \$5,936,505 |
| Revenue: | | | | |
| Ad Valorem Taxes | 3,638,573 | 3,982,499 | 4,101,261 | 4,065,604 |
| Other Taxes | 1,791,972 | 2,021,918 | 1,896,795 | 2,531,485 |
| Permits, Fees & Assessments | 495,716 | 491,766 | 510,450 | 606,300 |
| Intergovernmental Revenue | 1,868,367 | 1,796,690 | 1,520,356 | 1,246,066 |
| Charges for Services | 21,477,662 | 20,765,139 | 17,749,552 | 18,894,883 |
| Fines and Forfeitures | 43,769 | 34,313 | 34,800 | 29,700 |
| Miscellaneous Revenue | 1,150,610 | 1,171,111 | 314,520 | 314,460 |
| Total Revenue | 30,466,669 | 30,263,436 | 26,127,734 | 27,688,498 |
| Transfers-In | 3,059,434 | 3,437,126 | 7,676,938 | 5,910,607 |
| Other Non-Revenues | (609,621) | (123,678) | 0 | 0 |
| Less Undercollection | 0 | 0 | (561,071) | (961,555) |
| | 2,449,813 | 3,313,448 | 7,115,867 | 4,949,052 |
| TOTAL SOURCES | \$32,916,482 | \$33,576,884 | \$49,538,624 | \$38,574,055 |

| USES | FY 15 Actual | FY 16 Actual | FY 17 Approved | FY 18 Tentative |
|--------------------------|---------------------|---------------------|----------------------|----------------------|
| Operating Budget | | | | |
| Personnel Services | \$7,140,754 | \$7,559,118 | \$8,241,793 | \$9,124,706 |
| Operating Expenses | 17,577,017 | 16,411,140 | 15,270,829 | 14,266,047 |
| Capital Outlay | 1,982,155 | 4,339,118 | 15,592,984 | 6,307,677 |
| Total Operating Budget | 26,699,926 | 28,309,376 | 39,105,606 | 29,698,430 |
| Grants & Aids | 2,148 | 27,648 | 77,228 | 73,625 |
| Debt Service | 1,141,052 | 8,367,743 | 2,413,852 | 2,521,393 |
| Transfers to Other Funds | 3,059,434 | 3,437,126 | 7,676,938 | 5,910,607 |
| Other Uses | 0 | 0 | 0 | 0 |
| Contingency | 0 | 0 | 265,000 | 370,000 |
| TOTAL USES | \$30,902,560 | \$40,141,893 | \$ 49,538,624 | \$ 38,574,055 |

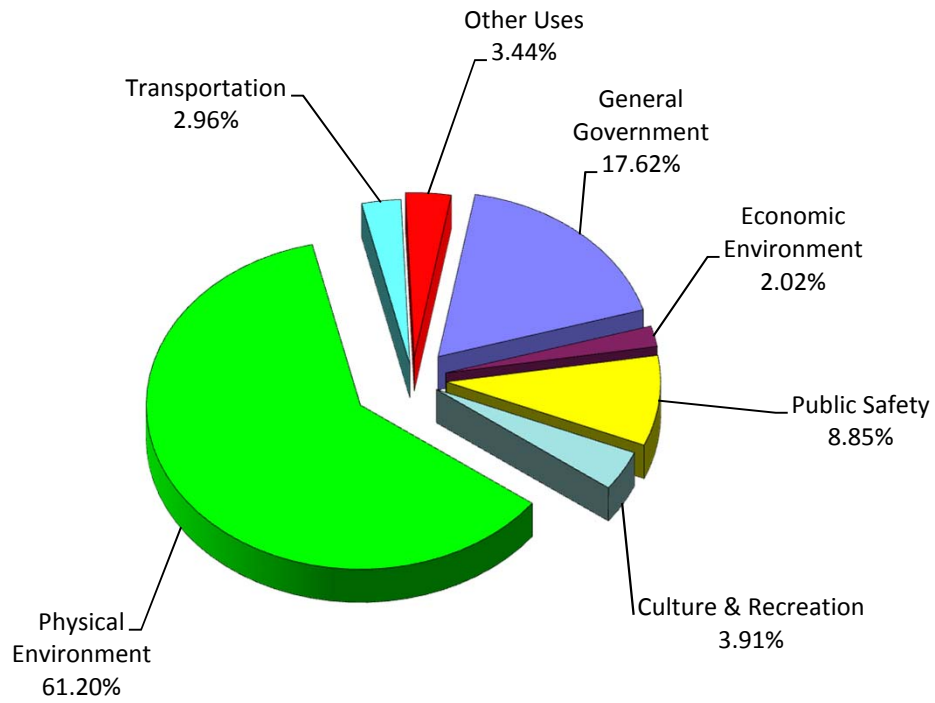
FY 2017-2018 BUDGET REVENUES BY SOURCE

| | |
|-----------------------------|----------------------|
| Taxes | \$ 6,597,089 |
| Permits, Fees & Assessments | 606,300 |
| Intergovernmental | 1,246,066 |
| Charges for Services | 18,894,883 |
| Fines & Forfeitures | 29,700 |
| Miscellaneous | 314,460 |
| Non-Operating | 4,949,052 |
| Use of Fund Balance | 5,936,505 |
| TOTAL | \$ 38,574,055 |



FY 2017-2018 BUDGET USES BY FUNCTION

| | |
|----------------------|-----------------------------|
| General Government | \$ 6,797,991 |
| Economic Environment | 779,721 |
| Public Safety | 3,413,909 |
| Culture & Recreation | 1,507,596 |
| Physical Environment | 23,607,794 |
| Transportation | 1,141,989 |
| Other Uses | <u>1,325,055</u> |
| TOTAL | <u>\$ 38,574,055</u> |

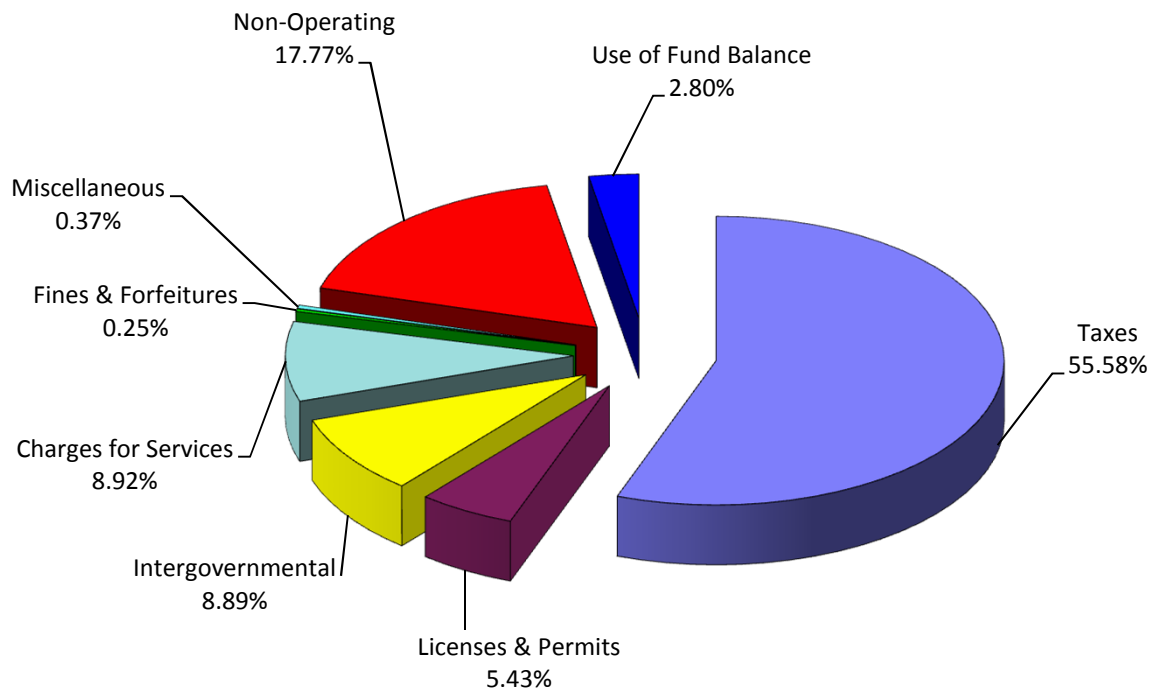


FY 2017-2018 BUDGET BY FUNCTION - ALL FUNDS

| | FY 15 Actual | FY 16 Actual | FY 17 Approved | FY 18 Tentative |
|--|-------------------------|-------------------------|---------------------------|----------------------------|
| General Government | | | | |
| Legislative | \$ 130,674 | \$ 136,262 | \$ 144,798 | \$ 142,447 |
| Executive | 564,966 | 624,729 | 606,176 | 743,757 |
| Financial & Administrative | 2,253,756 | 2,241,500 | 7,047,743 | 3,032,655 |
| Legal Counsel | 153,516 | 148,625 | 171,494 | 170,000 |
| Comprehensive Planning | 600,289 | 682,191 | 830,057 | 917,998 |
| Debt Service Payments | 647,445 | 7,799,328 | 1,133,661 | 1,237,429 |
| Other General Government | 103,991 | 536,242 | 901,604 | 815,886 |
| Subtotal | 4,454,637 | 12,168,877 | 10,835,533 | 7,060,172 |
| Public Safety | | | | |
| Law Enforcement | 2,402,404 | 2,823,046 | 2,793,814 | 3,206,749 |
| Fire Services | 610,324 | 662,130 | 703,616 | 10,858 |
| Protective Inspections | 208,532 | 173,854 | 197,708 | 196,302 |
| Other Public Safety | 0 | 0 | 0 | 0 |
| Subtotal | 3,221,260 | 3,659,030 | 3,695,138 | 3,413,909 |
| Physical Environment | | | | |
| Electric Utility Services | 14,113,256 | 11,293,130 | 12,857,056 | 12,804,692 |
| Water Utility Services | 1,151,556 | 1,131,409 | 1,487,719 | 1,613,965 |
| Garbage/Solid Waste Services | 806,419 | 801,770 | 666,300 | 668,300 |
| Sewer/Wastewater Services | 2,351,971 | 2,283,007 | 2,050,558 | 2,844,101 |
| Water Distribution/Collection Services | 0 | 0 | 507,586 | 658,707 |
| Flood Control/Stormwater Management | 56,608 | 520,368 | 351,860 | 29,429 |
| Mosquito Control | 43,469 | 43,889 | 35,998 | 43,048 |
| Subtotal | 18,523,279 | 16,073,573 | 17,957,077 | 18,662,242 |
| Transportation | | | | |
| Transit Systems | 0 | 0 | 0 | 0 |
| Streets & Roads Facilities | 1,426,809 | 1,596,436 | 1,290,555 | 963,141 |
| Subtotal | 1,426,809 | 1,596,436 | 1,290,555 | 963,141 |
| Economic Environment | | | | |
| Housing & Urban Development | 0 | 0 | 0 | 0 |
| Industry Development | 0 | 0 | 0 | 0 |
| Other Economic Environment | 982,254 | 384,069 | 634,560 | 769,721 |
| Subtotal | 982,254 | 384,069 | 634,560 | 769,721 |
| 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 | 949,293 | 2,822,782 | 7,183,823 | 1,424,263 |
| Subtotal | 949,293 | 2,822,782 | 7,183,823 | 1,424,263 |

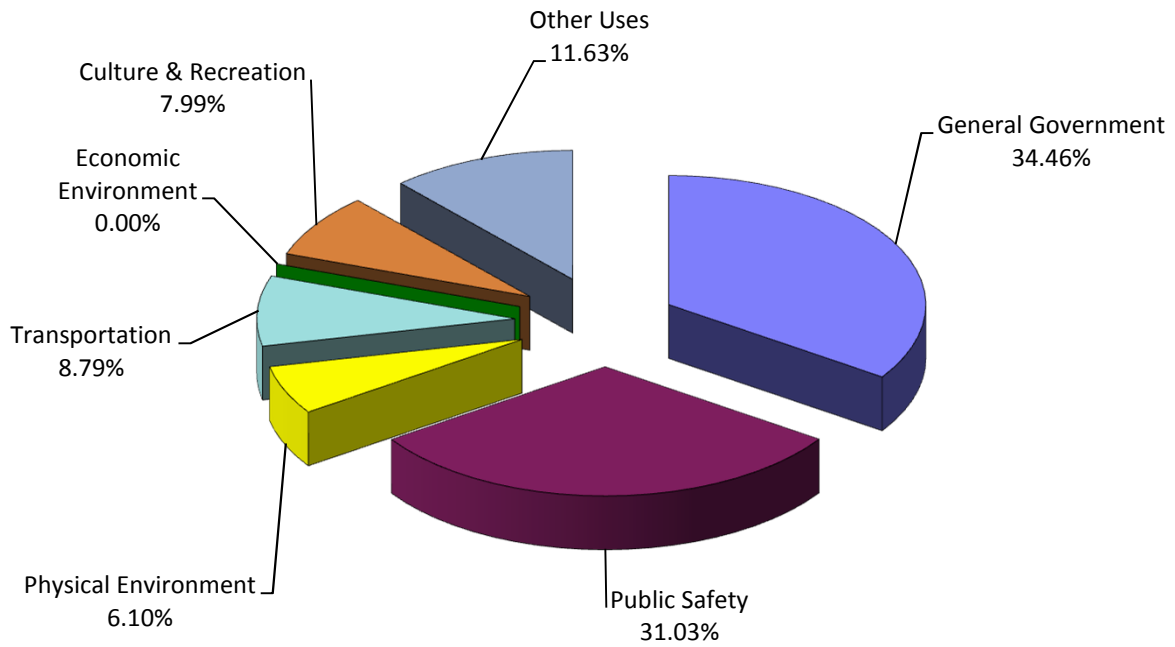
FY 2017-2018 BUDGET REVENUES BY SOURCE - GENERAL FUND

| | |
|----------------------|-----------------------------|
| Taxes | \$ 6,093,089 |
| Licenses & Permits | 595,700 |
| Intergovernmental | 974,961 |
| Charges for Services | 977,364 |
| Fines & Forfeitures | 27,000 |
| Miscellaneous | 40,550 |
| Non-Operating | 1,947,754 |
| Use of Fund Balance | <u>306,543</u> |
| TOTAL | <u>\$ 10,962,961</u> |



FY 2017-2018 BUDGET USES BY FUNCTION - GENERAL FUND

| | |
|----------------------|-----------------------------|
| General Government | \$ 3,778,231 |
| Public Safety | 3,402,081 |
| Physical Environment | 668,300 |
| Transportation | 963,141 |
| Economic Environment | - |
| Culture & Recreation | 876,153 |
| Other Uses | <u>1,275,055</u> |
| TOTAL | <u>\$ 10,962,961</u> |



BUDGET BY FUNCTION - GENERAL FUND

| | FY 15 Actual | FY 16 Actual | FY 17 Approved | FY 18 Tentative |
|--------------------------------------|---------------------|----------------------|----------------------|----------------------|
| General Government | | | | |
| Legislative | \$ 130,674 | \$ 136,262 | \$ 144,798 | \$ 142,447 |
| Executive | 564,966 | 624,729 | 433,435 | 743,757 |
| Financial & Administrative | 1,082,570 | 899,085 | 1,582,443 | 1,278,240 |
| Legal Counsel | 153,516 | 148,625 | 171,494 | 170,000 |
| Comprehensive Planning | 600,196 | 682,191 | 799,982 | 855,236 |
| Other General Government | 100,845 | 515,760 | 294,342 | 588,551 |
| Subtotal | 2,632,767 | 3,006,652 | 3,426,494 | 3,778,231 |
| Public Safety | | | | |
| Law Enforcement | 2,395,103 | 2,816,275 | 2,783,296 | 3,194,921 |
| Protective Inspections | 208,532 | 173,854 | 197,708 | 196,302 |
| Fire Rescue Services | 610,324 | 662,130 | 703,616 | 10,858 |
| Subtotal | 3,213,959 | 3,652,259 | 3,684,620 | 3,402,081 |
| Physical Environment | | | | |
| Garbage/Solid Waste Control Services | 806,419 | 801,770 | 666,300 | 668,300 |
| Subtotal | 806,419 | 801,770 | 666,300 | 668,300 |
| Transportation | | | | |
| Streets & Roads Facilities | 694,732 | 881,047 | 937,010 | 963,141 |
| Subtotal | 694,732 | 881,047 | 937,010 | 963,141 |
| 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 | 746,234 | 677,165 | 605,017 | 876,153 |
| Cultural Services | 0 | 0 | 0 | 0 |
| Subtotal | 746,234 | 677,165 | 605,017 | 876,153 |
| Courts | | | | |
| Court-Related Services | 0 | 0 | | |
| Subtotal | 0 | 0 | 0 | 0 |
| Other Uses | | | | |
| Interfund Transfers | 1,345,028 | 1,236,267 | 3,091,844 | 1,075,055 |
| Contribution to Fund Balance | 0 | 0 | 0 | 0 |
| Contingency | 0 | 0 | 100,000 | 200,000 |
| Subtotal | 1,345,028 | 1,236,267 | 3,191,844 | 1,275,055 |
| Grand Total | \$ 9,439,139 | \$ 10,255,160 | \$ 12,511,285 | \$ 10,962,961 |

FULL-TIME EQUIVALENT POSITIONS SUMMARY

| Department Name | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17 | Tentative FY 17/18 |
|--|--------------------|--------------------|----------------------|-----------------------|
| City Commission | 5.00 | 5.00 | 5.00 | 5.00 |
| City Manager (3) (4) (5) (19) | 4.00 | 4.00 | 5.00 | 6.00 |
| Administrative Services | 8.00 | 8.00 | 0.00 | 0.00 |
| Deputy City Clerk | 2.00 | 2.00 | 2.00 | 2.00 |
| Finance & Administrative Services (5) (8) (17) | 14.00 | 14.00 | 25.00 | 26.00 |
| Planning & Community Development (12) | 7.00 | 7.00 | 7.00 | 8.00 |
| Compliance & Risk Management (1) (18) | 3.00 | 3.50 | 4.00 | 5.00 |
| Recreation (4) (8) (11) | 7.00 | 7.00 | 5.00 | 6.00 |
| APD (2) (6) (13) (14) | 30.00 | 31.50 | 32.50 | 34.50 |
| Public Services (7) (9) (10) (15) (16) | 37.00 | 37.00 | 38.00 | 40.00 |
| TOTALS | 117.00 | 119.00 | 123.50 | 132.50 |

- (1) Additional 0.5 FTE for part-time Safety Specialist position added in FY 16 and an additional 0.5 FTE in FY 17.
- (2) Additional 1.5 FTE for three part-time Police Officer positions added in FY 16.
- (3) Engineer position replaced by Executive Assistant position in FY 16.
- (4) Executive Assistant position from City Manager moved to Recreation as an Events Coordinator in FY 17.
- (5) 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.
- (6) APD added 1.0 FTE Communications Supervisor in FY 17.
- (7) Public Services added an Electric System Planner (1.0 FTE) in Electric Enterprise Operations mid-year FY 16.
- (8) Recreation maintenance personnel - 3.0 FTE consolidated under Facilities and custodian position (1.0 FTE) added within Finance & Administrative Services for FY 17.
- (9) 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.
- (10) 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.
- (11) Recreation added a Recreation Assistant (1.0) added during FY 17.
- (12) Planning & Community Development added a CRA Coordinator (1.0 FTE) during FY 17.
- (13) APD consolidated 4 part-time positions (0.5 FTE each) into 2.0 FTE.
- (14) Police Officer positions (2.0 FTE) being added to APD for FY18.
- (15) Construction/Project Manager position (1.0 FTE) being added to Public Services for FY 18.
- (16) Distribution/Collections Technician position (1.0 FTE) being added to Public Services for FY 18.
- (17) IT Technical Assistant (1.0 FTE) being added to Finance & Administrative Services for FY 18.
- (18) Contracts Specialist position (1.0 FTE) being added to Compliance & Risk Management for FY 18.
- (19) Economic Development/Project Coordinator position (1.0 FTE) being added to City Manager for FY 18.

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

ESTIMATION OF THE CITY'S ENDING FUND BALANCE FOR FY 2017-2018

The City's estimation of ending fund balance, for budgetary purposes as of FY 18, represents the useable, unrestricted cash balance position on September 30, 2018. 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 \$10.5 million, excluding reserves.

A factor that should be reviewed when estimating the City's position on September 30, 2018 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, 2018.

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 18 TENTATIVE BUDGET FUND BALANCE SUMMARY

| Fund Title | Estimated Beginning Fund Balance | Revenues/ Sources | Expenditures/ Uses | Estimated Ending Fund Balance |
|---|--|----------------------|-----------------------|-------------------------------------|
| General Fund | \$ 4,711,942 | \$ 10,656,418 | \$ 10,962,961 | \$ 4,405,399 |
| Subtotal General Fund | 4,711,942 | 10,656,418 | 10,962,961 | 4,405,399 |
| Special Revenue Funds | | | | |
| Additional Court Costs | 1,157 | 2,560 | 3,600 | 117 |
| Tree Bank Fund | 30,523 | 0 | 30,523 | 0 |
| Explorer Post 537 Fund | 7,309 | 0 | 7,309 | 0 |
| TK Basin Special Assessment Fund | 13,063 | 10,600 | 23,663 | 0 |
| Wild Spaces Public Places Fund | 0 | 504,000 | 504,000 | 0 |
| Donation Fund | 39,908 | 0 | 39,908 | 0 |
| Community Redevelopment Agency (CRA) Fund | 528,976 | 456,384 | 779,721 | 205,639 |
| Subtotal Special Revenue Funds | 620,936 | 973,544 | 1,388,724 | 205,756 |
| Debt Service Funds | | | | |
| Debt Service Fund | 558,082 | 959,673 | 1,008,418 | 509,337 |
| Subtotal Debt Service Funds | 558,082 | 959,673 | 1,008,418 | 509,337 |
| Capital Projects Funds | | | | |
| San Felasco Conservation Corridor Fund | 5,121 | 0 | 5,121 | 0 |
| Municipal Complex Projects Fund | 0 | 300,000 | 300,000 | 0 |
| Heritage Oaks Fund | 5,766 | 0 | 5,766 | 0 |
| Subtotal Capital Projects Funds | 10,887 | 653,545 | 664,432 | 0 |
| Enterprise Funds | | | | |
| Electric Utility Fund | 7,146,870 | 13,173,457 | 16,029,616 | 4,290,711 |
| Water Utility Fund | 1,429,684 | 1,619,733 | 2,729,900 | 319,517 |
| Wastewater Utility Fund | 1,161,209 | 2,424,818 | 3,424,030 | 161,997 |
| Mosquito Control Fund | 59,474 | 56,202 | 67,812 | 47,864 |
| Subtotal Enterprise Funds | 9,797,237 | 17,274,210 | 22,251,358 | 4,820,089 |
| Internal Service Funds | | | | |
| Utility Administration & Operations Fund | 706,322 | 2,473,705 | 2,651,707 | 528,320 |
| Subtotal Internal Service Funds | 706,322 | 2,473,705 | 2,651,707 | 528,320 |
| Trust & Agency Funds | 0 | 0 | 0 | 0 |
| Subtotal Trust & Agency Funds | 0 | 0 | 0 | 0 |
| Total | \$ 16,405,406 | \$ 32,991,095 | \$ 38,927,600 | \$ 10,468,901 |

INTERFUND TRANSFER OVERVIEW

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

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

Another significant transfer is made from the Electric Utility Fund to the General Fund to fund support 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 2017-2018

| TRANSFERS OUT | | AMOUNT | TRANSFERS IN | | AMOUNT |
|-----------------|--------------------------|---------------------|--------------|------------------------|---------------------|
| 001 | GENERAL FUND | \$ 1,075,055 | 070 | DEBT SERVICE FUND | 896,976 |
| | | | 310 | CRA FUND | 178,079 |
| 010 | ELECTRIC UTILITY FUND | 3,224,924 | 001 | GENERAL FUND | 2,000,000 |
| | | | 303 | MUNICIPAL COMPLEX FUND | 300,000 |
| | | | 700 | INTERNAL SERVICE FUND | 924,924 |
| 020 | WATER UTILITY FUND | 1,065,935 | 700 | INTERNAL SERVICE FUND | 1,065,935 |
| 030 | WASTE WATER UTILITY FUND | 529,929 | 070 | DEBT SERVICE FUND | 62,597 |
| | | | 700 | INTERNAL SERVICE FUND | 467,332 |
| 042 | MOSQUITO CONTROL FUND | 14,764 | 700 | INTERNAL SERVICE FUND | 14,764 |
| TOTAL TRANSFERS | | \$ <u>5,910,607</u> | | | \$ <u>5,910,607</u> |



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 18--\$38,574,055**

THE FUND STRUCTURE AND GOVERNMENTAL ACCOUNTING AND BUDGETING

The City of Alachua developed the revenue and expenditure estimates contained in the Proposed Fiscal Year 2017-2018 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 18--\$10,962,961**

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

Debt Service Funds: **FY 18--\$1,008,418**

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

Special Revenue Funds: **FY 18--\$1,388,724**

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

Capital Project Funds: **FY 18--\$310,887**

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 18—\$22,251,358**

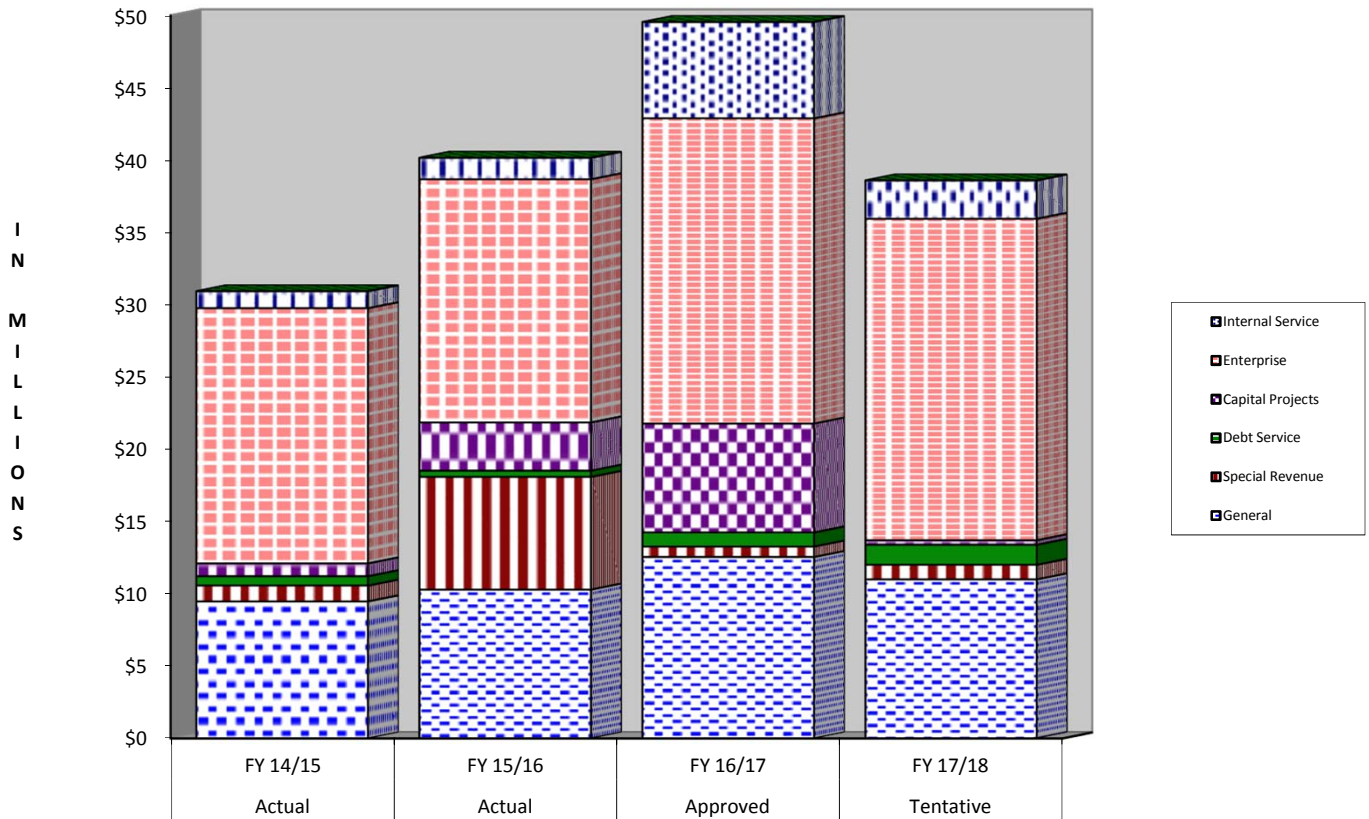
Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises in which the intent of the governing body is that all costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily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

Internal Service Funds: **FY 18—\$2,651,707**

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 14/15 | Actual FY 15/16 | Approved FY 16/17 | Tentative FY 17/18 |
|------------------|---------------------|---------------------|----------------------|-----------------------|
| General | \$ 9,439,139 | \$ 10,255,160 | \$ 12,511,285 | \$ 10,962,961 |
| Debt Service | 1,094,646 | 7,799,329 | 723,252 | 1,008,418 |
| Special Revenue | 647,445 | 434,141 | 976,966 | 1,388,724 |
| Capital Projects | 889,892 | 3,338,073 | 7,540,163 | 310,887 |
| Enterprise | 17,660,252 | 16,827,294 | 21,121,425 | 22,251,358 |
| Internal Service | 1,171,186 | 1,487,896 | 6,665,533 | 2,651,707 |
| Trust & Agency | - | - | - | - |
| Total | \$30,902,560 | \$40,141,893 | \$49,538,624 | \$38,574,055 |



GENERAL FUND (001)

| REVENUE | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17 | Tentative FY 17/18 |
|-------------------------------|---------------------|----------------------|----------------------|-----------------------|
| OPERATING REVENUE: | | | | |
| TAXES | \$ 5,430,545 | \$ 6,004,417 | \$ 5,998,056 | \$ 6,093,089 |
| PERMITS, FEES & ASSESSMENTS | 490,632 | 486,061 | 503,800 | 595,700 |
| INTERGOVERNMENTAL REVENUE | 872,324 | 915,219 | 900,589 | 974,961 |
| CHARGES FOR SERVICES | 946,960 | 1,067,210 | 1,039,350 | 977,364 |
| FINES AND FORFEITURES | 40,199 | 30,597 | 32,000 | 27,000 |
| MISCELLANEOUS REVENUE | 74,758 | 169,827 | 38,000 | 40,550 |
| TOTAL OPERATING | 7,855,418 | 8,673,331 | 8,511,795 | 8,708,664 |
| NON-OPERATING REVENUE: | | | | |
| OPERATING TRANSFERS IN | 1,621,117 | 1,946,117 | 2,000,000 | 2,000,000 |
| USE OF FUND BALANCE | 0 | 0 | 2,050,825 | 306,543 |
| OTHER NON-REVENUES | 0 | 146,450 | (51,335) | (52,246) |
| TOTAL NON-OPERATING | 1,621,117 | 2,092,567 | 3,999,490 | 2,254,297 |
| TOTAL REVENUE | \$ 9,476,535 | \$ 10,765,898 | \$ 12,511,285 | \$ 10,962,961 |

| EXPENDITURE | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17 | Tentative FY 17/18 |
|--------------------------------|---------------------|----------------------|----------------------|-----------------------|
| OPERATING EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 4,728,114 | \$ 4,929,889 | \$ 5,382,436 | \$ 5,940,542 |
| OPERATING EXPENSES | 2,932,367 | 3,049,565 | 3,319,985 | 2,684,537 |
| CAPITAL OUTLAY | 431,482 | 1,011,791 | 569,792 | 1,019,202 |
| DEBT SERVICE | 0 | 0 | 0 | 0 |
| GRANTS AND AIDS | 2,148 | 27,648 | 47,228 | 43,625 |
| TOTAL OPERATING | 8,094,111 | 9,018,893 | 9,319,441 | 9,687,906 |
| NON-OPERATING: | | | | |
| OPERATING TRANSFERS OUT | 1,345,028 | 1,236,267 | 3,091,844 | 1,075,055 |
| RESERVE FOR CONTINGENCY | 0 | 0 | 100,000 | 200,000 |
| NON-OPERATING | 0 | 0 | 0 | 0 |
| CONTRIBUTION TO FUND BALANCE | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING | 1,345,028 | 1,236,267 | 3,191,844 | 1,275,055 |
| TOTAL EXPENDITURES | \$ 9,439,139 | \$ 10,255,160 | \$ 12,511,285 | \$ 10,962,961 |

ELECTRIC UTILITY (010)

| REVENUE | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17 | Tentative FY 17/18 |
|-------------------------------|----------------------|----------------------|----------------------|-----------------------|
| OPERATING REVENUE: | | | | |
| TAXES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| PERMITS, FEES & ASSESSMENTS | 0 | 0 | 0 | 0 |
| INTERGOVT REVENUE | 0 | 0 | 0 | 0 |
| CHARGES FOR SERVICES | 15,693,189 | 14,316,563 | 12,964,838 | 13,644,597 |
| FINES & FORFEITURES | 0 | 0 | 0 | 0 |
| MISC REVENUE | 71,457 | 911,116 | 236,600 | 222,200 |
| TOTAL OPERATING | <u>15,764,646</u> | <u>15,227,679</u> | <u>13,201,438</u> | <u>13,866,797</u> |
| NON-OPERATING REVENUE: | | | | |
| USE OF FUND BALANCE | 0 | 0 | 3,471,840 | 2,856,159 |
| OTHER NON-REVENUES | (306,007) | 0 | (396,043) | (693,340) |
| TOTAL NON-OPERATING | <u>(306,007)</u> | <u>0</u> | <u>3,075,797</u> | <u>2,162,819</u> |
| TOTAL REVENUE | <u>\$ 15,458,639</u> | <u>\$ 15,227,679</u> | <u>\$ 16,277,235</u> | <u>\$ 16,029,616</u> |

| EXPENDITURE | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17 | Tentative FY 17/18 |
|--------------------------------|----------------------|----------------------|----------------------|-----------------------|
| OPERATING EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 706,231 | \$ 732,216 | \$ 849,122 | \$ 903,905 |
| OPERATING EXPENSES | 11,691,433 | 10,473,605 | 9,699,222 | 9,214,366 |
| CAPITAL OUTLAY | 0 | 0 | 1,842,942 | 2,218,100 |
| DEBT SERVICE | 94,475 | 87,309 | 465,770 | 468,321 |
| TOTAL OPERATING | <u>12,492,139</u> | <u>11,293,130</u> | <u>12,857,056</u> | <u>12,804,692</u> |
| NON-OPERATING: | | | | |
| OPERATING TRANSFERS OUT | 1,621,117 | 2,021,117 | 3,420,179 | 3,224,924 |
| OTHER NON_OPERATING | 0 | 0 | 0 | 0 |
| RESERVES | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING | <u>1,621,117</u> | <u>2,021,117</u> | <u>3,420,179</u> | <u>3,224,924</u> |
| TOTAL EXPENDITURES | <u>\$ 14,113,256</u> | <u>\$ 13,314,247</u> | <u>\$ 16,277,235</u> | <u>\$ 16,029,616</u> |

WATER UTILITY (020)

| REVENUE | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17 | Tentative FY 17/18 |
|-------------------------------|---------------------|---------------------|----------------------|-----------------------|
| OPERATING REVENUE: | | | | |
| TAXES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| PERMITS, FEES & ASSESSMENTS | 0 | 0 | 0 | 0 |
| INTERGOVT REVENUE | 0 | 0 | 0 | 0 |
| CHARGES FOR SERVICES | 1,402,316 | 1,624,811 | 1,487,971 | 1,685,482 |
| FINES & FORFEITURES | 0 | 0 | 0 | 0 |
| MISC REVENUE | 393 | 15,011 | 17,800 | 19,500 |
| TOTAL OPERATING | <u>1,402,709</u> | <u>1,639,822</u> | <u>1,505,771</u> | <u>1,704,982</u> |
| NON-OPERATING REVENUE: | | | | |
| USE OF FUND BALANCE | 0 | 0 | 788,789 | 1,110,167 |
| OTHER NON-REVENUES | (145,224) | 0 | (45,173) | (85,249) |
| TOTAL NON-OPERATING | <u>(145,224)</u> | <u>0</u> | <u>743,616</u> | <u>1,024,918</u> |
| TOTAL REVENUE | <u>\$ 1,257,485</u> | <u>\$ 1,639,822</u> | <u>\$ 2,249,387</u> | <u>\$ 2,729,900</u> |

| EXPENDITURE | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17 | Tentative FY 17/18 |
|--------------------------------|---------------------|---------------------|----------------------|-----------------------|
| OPERATING EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 360,682 | \$ 383,680 | \$ 189,780 | \$ 195,113 |
| OPERATING EXPENSES | 761,863 | 740,244 | 381,518 | 326,928 |
| CAPITAL OUTLAY | 0 | 0 | 745,571 | 1,007,000 |
| DEBT SERVICE | 29,011 | 7,485 | 170,850 | 84,924 |
| TOTAL OPERATING | <u>1,151,556</u> | <u>1,131,409</u> | <u>1,487,719</u> | <u>1,613,965</u> |
| NON-OPERATING: | | | | |
| OPERATING TRANSFERS OUT | 0 | 0 | 711,668 | 1,065,935 |
| OTHER NON_OPERATING | 0 | 0 | 0 | 0 |
| RESERVES | 0 | 0 | 50,000 | 50,000 |
| TOTAL NON-OPERATING | <u>0</u> | <u>0</u> | <u>761,668</u> | <u>1,115,935</u> |
| TOTAL EXPENDITURES | <u>\$ 1,151,556</u> | <u>\$ 1,131,409</u> | <u>\$ 2,249,387</u> | <u>\$ 2,729,900</u> |

WASTEWATER UTILITY (030)

| REVENUE | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17 | Tentative FY 17/18 |
|-------------------------------|---------------------|---------------------|----------------------|-----------------------|
| OPERATING REVENUE: | | | | |
| TAXES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| PERMITS, FEES & ASSESSMENTS | 0 | 0 | 0 | 0 |
| INTERGOVT REVENUE | 0 | 0 | 0 | 0 |
| CHARGES FOR SERVICES | 2,026,911 | 2,309,622 | 2,199,393 | 2,529,240 |
| FINES & FORFEITURES | 0 | 0 | 0 | 0 |
| MISC REVENUE | 1,224 | 24,360 | 21,000 | 23,200 |
| TOTAL OPERATING | <u>2,028,135</u> | <u>2,333,982</u> | <u>2,220,393</u> | <u>2,552,440</u> |
| NON-OPERATING REVENUE: | | | | |
| USE OF FUND BALANCE | 0 | 0 | 385,899 | 999,212 |
| OTHER NON-REVENUES | (155,198) | 0 | (66,612) | (127,622) |
| TOTAL NON-OPERATING | <u>(155,198)</u> | <u>0</u> | <u>319,287</u> | <u>871,590</u> |
| TOTAL REVENUE | \$ 1,872,937 | \$ 2,333,982 | \$ 2,539,680 | \$ 3,424,030 |

| EXPENDITURE | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17 | Tentative FY 17/18 |
|--------------------------------|---------------------|---------------------|----------------------|-----------------------|
| OPERATING EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 374,377 | \$ 395,053 | \$ 379,790 | \$ 390,733 |
| OPERATING EXPENSES | 1,633,314 | 1,633,124 | 639,364 | 673,929 |
| CAPITAL OUTLAY | 0 | 0 | 487,113 | 1,148,000 |
| DEBT SERVICE | 270,841 | 254,830 | 544,291 | 631,439 |
| TOTAL OPERATING | <u>2,278,532</u> | <u>2,283,007</u> | <u>2,050,558</u> | <u>2,844,101</u> |
| NON-OPERATING: | | | | |
| OPERATING TRANSFERS OUT | 73,439 | 54,742 | 439,122 | 529,929 |
| OTHER NON_OPERATING | 0 | 0 | 0 | 0 |
| RESERVES | 0 | 0 | 50,000 | 50,000 |
| TOTAL NON-OPERATING | <u>73,439</u> | <u>54,742</u> | <u>489,122</u> | <u>579,929</u> |
| TOTAL EXPENDITURES | \$ 2,351,971 | \$ 2,337,749 | \$ 2,539,680 | \$ 3,424,030 |

MOSQUITO CONTROL (042)

| REVENUE | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17 | Tentative FY 17/18 |
|-------------------------------|--------------------|--------------------|----------------------|-----------------------|
| OPERATING REVENUE: | | | | |
| TAXES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| PERMITS, FEES & ASSESSMENTS | 0 | 0 | 0 | 0 |
| INTERGOVT REVENUE | 0 | 0 | 0 | 0 |
| CHARGES FOR SERVICES | 57,115 | 54,585 | 58,000 | 58,200 |
| FINES & FORFEITURES | 0 | 0 | 0 | 0 |
| MISC REVENUE | 372 | 31 | 920 | 960 |
| TOTAL OPERATING | <u>57,487</u> | <u>54,616</u> | <u>58,920</u> | <u>59,160</u> |
| NON-OPERATING REVENUE: | | | | |
| TRANSFERS IN | 0 | 0 | 0 | 0 |
| USE OF FUND BALANCE | 0 | 0 | (2,029) | 11,610 |
| OTHER NON-REVENUES | (3,192) | 0 | (1,768) | (2,958) |
| TOTAL NON-OPERATING | <u>(3,192)</u> | <u>0</u> | <u>(3,797)</u> | <u>8,652</u> |
| TOTAL REVENUE | <u>\$ 54,295</u> | <u>\$ 54,616</u> | <u>\$ 55,123</u> | <u>\$ 67,812</u> |

| EXPENDITURE | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17 | Tentative FY 17/18 |
|--------------------------------|--------------------|--------------------|----------------------|-----------------------|
| OPERATING EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 6,872 | \$ 5,307 | \$ 7,488 | \$ 7,513 |
| OPERATING EXPENSES | 36,597 | 38,582 | 25,310 | 25,035 |
| CAPITAL OUTLAY | 0 | 0 | 3,200 | 10,500 |
| DEBT SERVICE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | <u>43,469</u> | <u>43,889</u> | <u>35,998</u> | <u>43,048</u> |
| NON-OPERATING: | | | | |
| OPERATING TRANSFERS OUT | 0 | 0 | 14,125 | 14,764 |
| OTHER NON_OPERATING | 0 | 0 | 0 | 0 |
| RESERVES | 0 | 0 | 5,000 | 10,000 |
| TOTAL NON-OPERATING | <u>0</u> | <u>0</u> | <u>19,125</u> | <u>24,764</u> |
| TOTAL EXPENDITURES | <u>\$ 43,469</u> | <u>\$ 43,889</u> | <u>\$ 55,123</u> | <u>\$ 67,812</u> |

ADDITIONAL COURT COSTS FUND (044)

| REVENUE | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17 | Tentative FY 17/18 |
|-------------------------------|--------------------|--------------------|----------------------|-----------------------|
| 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 | 3,570 | 3,719 | 2,800 | 2,700 |
| MISC REVENUE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | 3,570 | 3,719 | 2,800 | 2,700 |
| NON-OPERATING REVENUE: | | | | |
| TRANSFERS IN | 0 | 0 | 0 | 0 |
| USE OF FUND BALANCE | 0 | 0 | 140 | 1,040 |
| OTHER NON-REVENUES | 0 | 0 | (140) | (140) |
| TOTAL NON-OPERATING | 0 | 0 | 0 | 900 |
| TOTAL REVENUE | \$ 3,570 | \$ 3,719 | \$ 2,800 | \$ 3,600 |

| EXPENDITURE | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17 | Tentative FY 17/18 |
|--------------------------------|--------------------|--------------------|----------------------|-----------------------|
| OPERATING EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| OPERATING EXPENSES | 6,000 | 6,771 | 2,800 | 3,600 |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 |
| DEBT SERVICE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | 6,000 | 6,771 | 2,800 | 3,600 |
| 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 | \$ 6,000 | \$ 6,771 | \$ 2,800 | \$ 3,600 |

TREE BANK FUND (046)

| REVENUE | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17 | Tentative FY 17/18 |
|-------------------------------|--------------------|--------------------|----------------------|-----------------------|
| OPERATING REVENUE: | | | | |
| TAXES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| PERMITS, FEES & ASSESSMENTS | 0 | 0 | 0 | 0 |
| INTERGOVT REVENUE | 0 | 0 | 0 | 0 |
| CHARGES FOR SERVICES | 0 | 0 | 0 | 0 |
| FINES & FORFEITURES | 0 | 0 | 0 | 0 |
| MISC REVENUE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| NON-OPERATING REVENUE: | | | | |
| TRANSFERS IN | 0 | 0 | 0 | 0 |
| USE OF FUND BALANCE | 0 | 0 | 0 | 30,523 |
| OTHER NON-REVENUES | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING | <u>0</u> | <u>0</u> | <u>0</u> | <u>30,523</u> |
| TOTAL REVENUE | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 30,523</u> |

| EXPENDITURE | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17 | Tentative FY 17/18 |
|--------------------------------|--------------------|--------------------|----------------------|-----------------------|
| OPERATING EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| OPERATING EXPENSES | 93 | 0 | 0 | 30,523 |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 |
| DEBT SERVICE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | <u>93</u> | <u>0</u> | <u>0</u> | <u>30,523</u> |
| NON-OPERATING: | | | | |
| OPERATING TRANSFERS OUT | 0 | 0 | 0 | 0 |
| OTHER NON-OPERATING | 0 | 0 | 0 | 0 |
| RESERVES | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL EXPENDITURES | <u>\$ 93</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 30,523</u> |

EXPLORER POST 537 FUND (052)

| REVENUE | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17 | Tentative FY 17/18 |
|-------------------------------|--------------------|--------------------|----------------------|-----------------------|
| OPERATING REVENUE: | | | | |
| TAXES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| PERMITS, FEES & ASSESSMENTS | 0 | 0 | 0 | 0 |
| INTERGOVT REVENUE | 0 | 0 | 0 | 0 |
| CHARGES FOR SERVICES | 1,000 | 300 | 0 | 0 |
| FINES & FORFEITURES | 0 | 0 | 0 | 0 |
| MISC REVENUE | 150 | 450 | 0 | 0 |
| TOTAL OPERATING | 1,150 | 750 | 0 | 0 |
| NON-OPERATING REVENUE: | | | | |
| TRANSFERS IN | 0 | 0 | 0 | 0 |
| USE OF FUND BALANCE | 0 | 0 | 6,800 | 7,309 |
| OTHER NON-REVENUES | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING | 0 | 0 | 6,800 | 7,309 |
| TOTAL REVENUE | \$ 1,150 | \$ 750 | \$ 6,800 | \$ 7,309 |

| EXPENDITURE | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17 | Tentative FY 17/18 |
|--------------------------------|--------------------|--------------------|----------------------|-----------------------|
| OPERATING EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| OPERATING EXPENSES | 1,301 | 0 | 6,800 | 7,309 |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 |
| DEBT SERVICE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | 1,301 | 0 | 6,800 | 7,309 |
| 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 | \$ 1,301 | \$ 0 | \$ 6,800 | \$ 7,309 |

TK BASIN STORMWATER ASSESSMENT (054)

| REVENUE | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17 | Tentative FY 17/18 |
|-------------------------------|--------------------|--------------------|----------------------|-----------------------|
| OPERATING REVENUE: | | | | |
| TAXES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| PERMITS, FEES & ASSESSMENTS | 5,084 | 5,320 | 6,650 | 10,600 |
| INTERGOVT REVENUE | 0 | 0 | 0 | 0 |
| CHARGES FOR SERVICES | 0 | 0 | 0 | 0 |
| FINES & FORFEITURES | 0 | 0 | 0 | 0 |
| MISC REVENUE | 11 | 16 | 0 | 0 |
| TOTAL OPERATING | <u>5,095</u> | <u>5,336</u> | <u>6,650</u> | <u>10,600</u> |
| NON-OPERATING REVENUE: | | | | |
| TRANSFERS IN | 0 | 0 | 0 | 0 |
| USE OF FUND BALANCE | 0 | 0 | 11,270 | 13,063 |
| OTHER NON-REVENUES | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING | <u>0</u> | <u>0</u> | <u>11,270</u> | <u>13,063</u> |
| TOTAL REVENUE | <u>\$ 5,095</u> | <u>\$ 5,336</u> | <u>\$ 17,920</u> | <u>\$ 23,663</u> |

| EXPENDITURE | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17 | Tentative FY 17/18 |
|--------------------------------|--------------------|--------------------|----------------------|-----------------------|
| OPERATING EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| OPERATING EXPENSES | 5,785 | 7,531 | 17,920 | 23,663 |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 |
| DEBT SERVICE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | <u>5,785</u> | <u>7,531</u> | <u>17,920</u> | <u>23,663</u> |
| NON-OPERATING: | | | | |
| OPERATING TRANSFERS OUT | 0 | 0 | 0 | 0 |
| OTHER NON-OPERATING | 0 | 0 | 0 | 0 |
| RESERVES | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL EXPENDITURES | <u>\$ 5,785</u> | <u>\$ 7,531</u> | <u>\$ 17,920</u> | <u>\$ 23,663</u> |

WILD SPACES PUBLIC PLACES FUND (057)

| REVENUE | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17 | Tentative FY 17/18 |
|-------------------------------|--------------------|--------------------|----------------------|-----------------------|
| OPERATING REVENUE: | | | | |
| TAXES | \$ 0 | \$ 0 | \$ 0 | \$ 504,000 |
| PERMITS, FEES & ASSESSMENTS | 0 | 0 | 0 | 0 |
| INTERGOVT REVENUE | 0 | 0 | 0 | 0 |
| CHARGES FOR SERVICES | 0 | 0 | 0 | 0 |
| FINES & FORFEITURES | 0 | 0 | 0 | 0 |
| MISC REVENUE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | <u>0</u> | <u>0</u> | <u>0</u> | <u>504,000</u> |
| NON-OPERATING REVENUE: | | | | |
| TRANSFERS IN | 0 | 0 | 0 | 0 |
| USE OF FUND BALANCE | 0 | 0 | 0 | 0 |
| OTHER NON-REVENUES | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL REVENUE | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 504,000</u> |

| EXPENDITURE | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17 | Tentative FY 17/18 |
|--------------------------------|--------------------|--------------------|----------------------|-----------------------|
| OPERATING EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| OPERATING EXPENSES | 0 | 0 | 0 | 0 |
| CAPITAL OUTLAY | 0 | 0 | 0 | 504,000 |
| DEBT SERVICE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | <u>0</u> | <u>0</u> | <u>0</u> | <u>504,000</u> |
| NON-OPERATING: | | | | |
| OPERATING TRANSFERS OUT | 0 | 0 | 0 | 0 |
| OTHER NON-OPERATING | 0 | 0 | 0 | 0 |
| RESERVES | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL EXPENDITURES | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 504,000</u> |

DEBT SERVICE (070)

| REVENUE | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17 | Tentative FY 17/18 |
|-------------------------------|--------------------|---------------------|----------------------|-----------------------|
| 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 | 157 | 161 | 0 | 100 |
| TOTAL OPERATING | <u>157</u> | <u>161</u> | <u>0</u> | <u>100</u> |
| NON-OPERATING REVENUE: | | | | |
| TRANSFERS IN | 646,358 | 664,423 | 718,502 | 959,573 |
| USE OF FUND BALANCE | 0 | 0 | 411,000 | 48,745 |
| OTHER NON-REVENUES | 0 | 7,134,906 | 0 | 0 |
| TOTAL NON-OPERATING | <u>646,358</u> | <u>7,799,329</u> | <u>1,129,502</u> | <u>1,008,318</u> |
| TOTAL REVENUE | <u>\$ 646,515</u> | <u>\$ 7,799,490</u> | <u>\$ 1,129,502</u> | <u>\$ 1,008,418</u> |

| EXPENDITURE | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17 | Tentative FY 17/18 |
|--------------------------------|--------------------|---------------------|----------------------|-----------------------|
| OPERATING EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| OPERATING EXPENSES | 0 | 0 | 0 | 0 |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 |
| DEBT SERVICE | 647,445 | 7,799,329 | 976,966 | 1,008,418 |
| TOTAL OPERATING | <u>647,445</u> | <u>7,799,329</u> | <u>976,966</u> | <u>1,008,418</u> |
| NON-OPERATING: | | | | |
| OPERATING TRANSFERS OUT | 0 | 0 | 0 | 0 |
| OTHER NON-OPERATING | 0 | 0 | 0 | 0 |
| RESERVES | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL EXPENDITURES | <u>\$ 647,445</u> | <u>\$ 7,799,329</u> | <u>\$ 976,966</u> | <u>\$ 1,008,418</u> |

DONATION FUND (167)

| REVENUE | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17 | Tentative FY 17/18 |
|-------------------------------|--------------------|--------------------|----------------------|-----------------------|
| 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 | 144,057 | 27,808 | 0 | 0 |
| TOTAL OPERATING | 144,057 | 27,808 | 0 | 0 |
| NON-OPERATING REVENUE: | | | | |
| TRANSFERS IN | 0 | 0 | 0 | 0 |
| USE OF FUND BALANCE | 0 | 0 | 51,172 | 39,908 |
| OTHER NON-REVENUES | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING | 0 | 0 | 51,172 | 39,908 |
| TOTAL REVENUE | \$ 144,057 | \$ 27,808 | \$ 51,172 | \$ 39,908 |

| EXPENDITURE | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17 | Tentative FY 17/18 |
|--------------------------------|--------------------|--------------------|----------------------|-----------------------|
| OPERATING EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| OPERATING EXPENSES | 99,213 | 18,319 | 51,172 | 39,908 |
| CAPITAL OUTLAY | 0 | 17,451 | 0 | 0 |
| DEBT SERVICE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | 99,213 | 35,770 | 51,172 | 39,908 |
| NON-OPERATING: | | | | |
| OPERATING TRANSFERS OUT | 0 | 0 | 0 | 0 |
| OTHER NON-OPERATING | 0 | 0 | 0 | 0 |
| RESERVES | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | \$ 99,213 | \$ 35,770 | \$ 51,172 | \$ 39,908 |

NEIGHBORHOOD COMMUNITY CENTER FUND (302)

| REVENUE | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17 | Tentative FY 17/18 |
|-------------------------------|--------------------|--------------------|----------------------|-----------------------|
| OPERATING REVENUE: | | | | |
| TAXES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| PERMITS, FEES & ASSESSMENTS | 0 | 0 | 0 | 0 |
| INTERGOVT REVENUE | 0 | 0 | 0 | 0 |
| CHARGES FOR SERVICES | 0 | 0 | 0 | 0 |
| FINES & FORFEITURES | 0 | 0 | 0 | 0 |
| MISC REVENUE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| NON-OPERATING REVENUE: | | | | |
| TRANSFERS IN | 157,454 | 0 | 0 | 0 |
| USE OF FUND BALANCE | 0 | 0 | 0 | 0 |
| OTHER NON-REVENUES | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING | <u>157,454</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL REVENUE | <u>\$ 157,454</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |

| EXPENDITURE | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17 | Tentative FY 17/18 |
|--------------------------------|--------------------|--------------------|----------------------|-----------------------|
| OPERATING EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| OPERATING EXPENSES | 0 | 0 | 0 | 0 |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 |
| DEBT SERVICE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| NON-OPERATING: | | | | |
| OPERATING TRANSFERS OUT | 0 | 0 | 0 | 0 |
| OTHER NON-OPERATING | 0 | 0 | 0 | 0 |
| RESERVES | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL EXPENDITURES | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |

MUNICIPAL COMPLEX PROJECTS FUND (303)

| REVENUE | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17 | Tentative FY 17/18 |
|-------------------------------|--------------------|--------------------|----------------------|-----------------------|
| OPERATING REVENUE: | | | | |
| TAXES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| PERMITS, FEES & ASSESSMENTS | 0 | 0 | 0 | 0 |
| INTERGOVT REVENUE | 0 | 0 | 0 | 0 |
| CHARGES FOR SERVICES | 0 | 0 | 0 | 0 |
| FINES & FORFEITURES | 0 | 0 | 0 | 0 |
| MISC REVENUE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| NON-OPERATING REVENUE: | | | | |
| TRANSFERS IN | 0 | 311,198 | 324,126 | 300,000 |
| USE OF FUND BALANCE | 0 | 0 | 0 | 0 |
| OTHER NON-REVENUES | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING | <u>0</u> | <u>311,198</u> | <u>324,126</u> | <u>300,000</u> |
| TOTAL REVENUE | <u>\$ 0</u> | <u>\$ 311,198</u> | <u>\$ 324,126</u> | <u>\$ 300,000</u> |

| EXPENDITURE | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17 | Tentative FY 17/18 |
|--------------------------------|--------------------|--------------------|----------------------|-----------------------|
| OPERATING EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| OPERATING EXPENSES | 0 | 0 | 324,126 | 300,000 |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 |
| DEBT SERVICE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | <u>0</u> | <u>0</u> | <u>324,126</u> | <u>300,000</u> |
| NON-OPERATING: | | | | |
| OPERATING TRANSFERS OUT | 0 | 0 | 0 | 0 |
| OTHER NON-OPERATING | 0 | 0 | 0 | 0 |
| RESERVES | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL EXPENDITURES | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 324,126</u> | <u>\$ 300,000</u> |

COMMUNITY REDEVELOPMENT AGENCY - CRA (310)

| REVENUE | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17 | Tentative FY 17/18 |
|-------------------------------|--------------------|--------------------|----------------------|-----------------------|
| OPERATING REVENUE: | | | | |
| TAXES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| PERMITS, FEES & ASSESSMENTS | 0 | 0 | 0 | 0 |
| INTERGOVT REVENUE | 352,067 | 265,607 | 266,222 | 271,105 |
| CHARGES FOR SERVICES | 0 | 0 | 0 | 0 |
| FINES & FORFEITURES | 0 | 0 | 0 | 0 |
| MISC REVENUE | 8,392 | 4,394 | 200 | 7,200 |
| TOTAL OPERATING | 360,459 | 270,001 | 266,422 | 278,305 |
| NON-OPERATING REVENUE: | | | | |
| TRANSFERS IN | 404,505 | 200,897 | 181,317 | 178,079 |
| USE OF FUND BALANCE | 0 | 0 | 196,821 | 323,337 |
| OTHER NON-REVENUES | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING | 404,505 | 200,897 | 378,138 | 501,416 |
| TOTAL REVENUE | \$ 764,964 | \$ 470,898 | \$ 644,560 | \$ 779,721 |

| EXPENDITURE | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17 | Tentative FY 17/18 |
|--------------------------------|--------------------|--------------------|----------------------|-----------------------|
| OPERATING EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 14,583 | \$ 16,076 | \$ 18,810 | \$ 78,492 |
| OPERATING EXPENSES | 157,976 | 181,667 | 230,370 | 287,949 |
| CAPITAL OUTLAY | 710,415 | 87,046 | 256,100 | 274,000 |
| GRANTS AND AIDS | 0 | 0 | 30,000 | 30,000 |
| DEBT SERVICE | 99,280 | 99,280 | 99,280 | 99,280 |
| TOTAL OPERATING | 982,254 | 384,069 | 634,560 | 769,721 |
| 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 | \$ 982,254 | \$ 384,069 | \$ 644,560 | \$ 779,721 |

SAN FELASCO CONSERVATION CORRIDOR (313)

| REVENUE | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17 | Tentative FY 17/18 |
|-------------------------------|--------------------|--------------------|----------------------|-----------------------|
| 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 | 6 | 7 | 0 | 0 |
| TOTAL OPERATING | <u>6</u> | <u>7</u> | <u>0</u> | <u>0</u> |
| NON-OPERATING REVENUE: | | | | |
| TRANSFERS IN | 0 | 0 | 0 | 0 |
| USE OF FUND BALANCE | 0 | 0 | 6,508 | 5,121 |
| OTHER NON-REVENUES | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING | <u>0</u> | <u>0</u> | <u>6,508</u> | <u>5,121</u> |
| TOTAL REVENUE | <u>\$ 6</u> | <u>\$ 7</u> | <u>\$ 6,508</u> | <u>\$ 5,121</u> |

| EXPENDITURE | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17 | Tentative FY 17/18 |
|--------------------------------|--------------------|--------------------|----------------------|-----------------------|
| OPERATING EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| OPERATING EXPENSES | 1,400 | 1,400 | 6,508 | 5,121 |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 |
| DEBT SERVICE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | <u>1,400</u> | <u>1,400</u> | <u>6,508</u> | <u>5,121</u> |
| NON-OPERATING: | | | | |
| OPERATING TRANSFERS OUT | 0 | 0 | 0 | 0 |
| OTHER NON-OPERATING | 0 | 0 | 0 | 0 |
| RESERVES | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL EXPENDITURES | <u>\$ 1,400</u> | <u>\$ 1,400</u> | <u>\$ 6,508</u> | <u>\$ 5,121</u> |

RECREATION SURTAX FUND (316)

| REVENUE | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17 | Tentative FY 17/18 |
|-------------------------------|--------------------|--------------------|----------------------|-----------------------|
| 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 | 2 | 0 | 0 | 0 |
| TOTAL OPERATING | <u>2</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| NON-OPERATING REVENUE: | | | | |
| TRANSFERS IN | 0 | 0 | 0 | 0 |
| USE OF FUND BALANCE | 0 | 0 | 0 | 0 |
| OTHER NON-REVENUES | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL REVENUE | <u>\$ 2</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |

| EXPENDITURE | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17 | Tentative FY 17/18 |
|--------------------------------|--------------------|--------------------|----------------------|-----------------------|
| OPERATING EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| OPERATING EXPENSES | 0 | 0 | 0 | 0 |
| CAPITAL OUTLAY | 0 | 0 | 0 | 0 |
| DEBT SERVICE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| NON-OPERATING: | | | | |
| OPERATING TRANSFERS OUT | 19,850 | 0 | 0 | 0 |
| OTHER NON-OPERATING | 0 | 0 | 0 | 0 |
| RESERVES | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING | <u>19,850</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL EXPENDITURES | <u>\$ 19,850</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |

PROJECT LEGACY FUND (318)

| REVENUE | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17 | Tentative FY 17/18 |
|-------------------------------|--------------------|---------------------|----------------------|-----------------------|
| 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 | 15,872 | 0 | 0 |
| TOTAL OPERATING | 0 | 15,872 | 0 | 0 |
| NON-OPERATING REVENUE: | | | | |
| TRANSFERS IN | 150,000 | 189,491 | 2,250,000 | 0 |
| USE OF FUND BALANCE | 0 | 0 | 4,272,044 | 0 |
| OTHER NON-REVENUES | 0 | 5,802,419 | 0 | 0 |
| TOTAL NON-OPERATING | 150,000 | 5,991,910 | 6,522,044 | 0 |
| TOTAL REVENUE | \$ 150,000 | \$ 6,007,782 | \$ 6,522,044 | \$ 0 |

| EXPENDITURE | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17 | Tentative FY 17/18 |
|--------------------------------|--------------------|---------------------|----------------------|-----------------------|
| OPERATING EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| OPERATING EXPENSES | 0 | 1,646 | 0 | 0 |
| CAPITAL OUTLAY | 85,742 | 2,013,530 | 6,522,044 | 0 |
| DEBT SERVICE | 0 | 93,271 | 0 | 0 |
| TOTAL OPERATING | 85,742 | 2,108,447 | 6,522,044 | 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 | \$ 85,742 | \$ 2,108,447 | \$ 6,522,044 | \$ 0 |

HERITAGE OAKS IMPROVEMENTS FUND (319)

| REVENUE | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17 | Tentative FY 17/18 |
|-------------------------------|--------------------|--------------------|----------------------|-----------------------|
| 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 | 777,534 | 0 | 0 | 0 |
| TOTAL OPERATING | <u>777,534</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| NON-OPERATING REVENUE: | | | | |
| TRANSFERS IN | 0 | 0 | 0 | 0 |
| USE OF FUND BALANCE | 0 | 0 | 333,940 | 5,766 |
| OTHER NON-REVENUES | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING | <u>0</u> | <u>0</u> | <u>333,940</u> | <u>5,766</u> |
| TOTAL REVENUE | <u>\$ 777,534</u> | <u>\$ 0</u> | <u>\$ 333,940</u> | <u>\$ 5,766</u> |

| EXPENDITURE | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17 | Tentative FY 17/18 |
|--------------------------------|--------------------|--------------------|----------------------|-----------------------|
| OPERATING EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| OPERATING EXPENSES | 9,120 | 167 | 120,066 | 5,766 |
| CAPITAL OUTLAY | 41,703 | 512,670 | 213,874 | 0 |
| DEBT SERVICE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | <u>50,823</u> | <u>512,837</u> | <u>333,940</u> | <u>5,766</u> |
| NON-OPERATING: | | | | |
| OPERATING TRANSFERS OUT | 0 | 0 | 0 | 0 |
| OTHER NON-OPERATING | 0 | 0 | 0 | 0 |
| RESERVES | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL EXPENDITURES | <u>\$ 50,823</u> | <u>\$ 512,837</u> | <u>\$ 333,940</u> | <u>\$ 5,766</u> |

FDOT - NANO ROAD PROJECT FUND (321)

| REVENUE | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17 | Tentative FY 17/18 |
|-------------------------------|--------------------|--------------------|----------------------|-----------------------|
| OPERATING REVENUE: | | | | |
| TAXES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| PERMITS, FEES & ASSESSMENTS | 0 | 0 | 0 | 0 |
| INTERGOVT REVENUE | 643,976 | 332,035 | 0 | 0 |
| CHARGES FOR SERVICES | 0 | 0 | 0 | 0 |
| FINES & FORFEITURES | 0 | 0 | 0 | 0 |
| MISC REVENUE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | 643,976 | 332,035 | 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 | \$ 643,976 | \$ 332,035 | \$ 0 | \$ 0 |

| EXPENDITURE | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17 | Tentative FY 17/18 |
|--------------------------------|--------------------|--------------------|----------------------|-----------------------|
| OPERATING EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| OPERATING EXPENSES | 0 | 0 | 0 | 0 |
| CAPITAL OUTLAY | 712,813 | 263,197 | 0 | 0 |
| DEBT SERVICE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | 712,813 | 263,197 | 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 | \$ 712,813 | \$ 263,197 | \$ 0 | \$ 0 |

CDBG-NEIGHBORHOOD REVITALIZATION FUND (322)

| REVENUE | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17 | Tentative FY 17/18 |
|-------------------------------|--------------------|--------------------|----------------------|-----------------------|
| OPERATING REVENUE: | | | | |
| TAXES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| PERMITS, FEES & ASSESSMENTS | 0 | 0 | 0 | 0 |
| INTERGOVT REVENUE | 0 | 283,829 | 353,545 | 0 |
| CHARGES FOR SERVICES | 0 | 0 | 0 | 0 |
| FINES & FORFEITURES | 0 | 0 | 0 | 0 |
| MISC REVENUE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | 0 | 283,829 | 353,545 | 0 |
| NON-OPERATING REVENUE: | | | | |
| TRANSFERS IN | 0 | 125,000 | 0 | 0 |
| USE OF FUND BALANCE | 0 | 0 | 0 | 0 |
| OTHER NON-REVENUES | 0 | 0 | 0 | 0 |
| TOTAL NON-OPERATING | 0 | 125,000 | 0 | 0 |
| TOTAL REVENUE | \$ 0 | \$ 408,829 | \$ 353,545 | \$ 0 |

| EXPENDITURE | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17 | Tentative FY 17/18 |
|--------------------------------|--------------------|--------------------|----------------------|-----------------------|
| OPERATING EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| OPERATING EXPENSES | 19,264 | 18,760 | 11,500 | 0 |
| CAPITAL OUTLAY | 0 | 433,432 | 342,045 | 0 |
| DEBT SERVICE | 0 | 0 | 0 | 0 |
| TOTAL OPERATING | 19,264 | 452,192 | 353,545 | 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 | \$ 19,264 | \$ 452,192 | \$ 353,545 | \$ 0 |

INTERNAL SERVICE (700)

| REVENUE | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17* | Tentative FY 17/18* |
|-------------------------------|---------------------|---------------------|-----------------------|------------------------|
| OPERATING REVENUE: | | | | |
| TAXES | \$ 0 | \$ 0 | \$ 0 | \$ 0 |
| PERMITS, FEES & ASSESSMENTS | 0 | 385 | 0 | 0 |
| INTERGOVT REVENUE | 0 | 0 | 0 | 0 |
| CHARGES FOR SERVICES | 1,352,701 | 1,389,016 | 0 | 0 |
| FINES & FORFEITURES | 0 | 0 | 0 | 0 |
| MISC REVENUE | 72,440 | 1,080 | 0 | 750 |
| TOTAL OPERATING | 1,425,141 | 1,390,481 | 0 | 750 |
| NON-OPERATING REVENUE: | | | | |
| TRANSFERS IN | 80,000 | 4,535,912 | 2,202,993 | 2,472,955 |
| USE OF FUND BALANCE | 0 | 0 | 4,462,540 | 178,002 |
| OTHER NON-REVENUES | (193,499) | 0 | 0 | 0 |
| TOTAL NON-OPERATING | (113,499) | 4,535,912 | 6,665,533 | 2,650,957 |
| TOTAL REVENUE | \$ 1,311,642 | \$ 5,926,393 | \$ 6,665,533 | \$ 2,651,707 |

| EXPENDITURE | Actual FY 14/15 | Actual FY 15/16 | Approved FY 16/17* | Tentative FY 17/18* |
|--------------------------------|---------------------|---------------------|-----------------------|------------------------|
| OPERATING EXPENDITURES: | | | | |
| PERSONAL SERVICES | \$ 949,895 | \$ 1,096,897 | \$ 1,110,131 | \$ 1,608,408 |
| OPERATING EXPENSES | 221,291 | 239,760 | 290,818 | 637,413 |
| CAPITAL OUTLAY | 0 | 0 | 4,550,303 | 126,875 |
| DEBT SERVICE | 0 | 26,239 | 156,695 | 229,011 |
| TOTAL OPERATING | 1,171,186 | 1,362,896 | 6,107,947 | 2,601,707 |
| NON-OPERATING: | | | | |
| OPERATING TRANSFERS OUT | 0 | 125,000 | 0 | 0 |
| OTHER NON-OPERATING | 0 | 0 | 0 | 0 |
| RESERVES | 0 | 0 | 50,000 | 50,000 |
| TOTAL NON-OPERATING | 0 | 125,000 | 50,000 | 50,000 |
| TOTAL EXPENDITURES | \$ 1,171,186 | \$ 1,487,896 | \$ 6,157,947 | \$ 2,651,707 |

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



SECTION 4 DEPARTMENT SUMMARIES

DEPARTMENT SUMMARIES

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

CITY COMMISSION

Mission of Department:

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

| EXPENDITURES | FY 15 Actual | FY 16 Actual | FY 17 Approved | FY 18 Tentative |
|------------------------|-----------------|-----------------|-------------------|--------------------|
| City Commission | | | | |
| Personal Services | 101,920 | 106,699 | 107,910 | 110,070 |
| Operating Expenditures | 28,754 | 29,563 | 36,888 | 32,377 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Grants & Aids | | | 0 | 0 |
| Totals | 130,674 | 136,262 | 144,798 | 142,447 |
| Grand Total | 130,674 | 136,262 | 144,798 | 142,447 |

| FUNDING SOURCES | FY 15 Actual | FY 16 Actual | FY 17 Approved | FY 18 Tentative |
|--------------------|-----------------|-----------------|-------------------|--------------------|
| General Fund | 130,674 | 136,262 | 144,798 | 142,447 |
| Grand Total | 130,674 | 136,262 | 144,798 | 142,447 |

CITY MANAGER

Mission of Department:

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

| EXPENDITURES | FY 15 Actual | FY 16 Actual | FY 17 Approved | FY 18 Tentative |
|-------------------------------|-----------------|-----------------|-------------------|--------------------|
| <u>City Manager</u> | | | | |
| Personal Services | 364,694 | 425,821 | 400,329 | 531,943 |
| Operating Expenditures | 25,544 | 23,304 | 33,106 | 33,453 |
| Capital Outlay | 0 | 0 | 0 | 2,000 |
| Grants and Aids | 0 | 0 | 0 | 0 |
| Non Operating Expenditures | 0 | 0 | 0 | 0 |
| Totals | 390,238 | 449,125 | 433,435 | 567,396 |
| <u>Human Resources</u> | | | | |
| Personal Services | 163,766 | 184,086 | 136,072 | 139,029 |
| Operating Expenditures | 39,235 | 35,608 | 43,278 | 43,821 |
| Capital Outlay | 1,984 | 1,775 | 0 | 0 |
| Grants and Aids | 0 | 0 | 0 | 0 |
| Non Operating Expenditures | 0 | 0 | 0 | 0 |
| Totals | 204,985 | 221,469 | 179,350 | 182,850 |
| Grand Total | 595,223 | 670,594 | 612,785 | 750,246 |

| FUNDING SOURCES | FY 15 Actual | FY 16 Actual | FY 17 Approved | FY 18 Tentative |
|--------------------|-----------------|-----------------|-------------------|--------------------|
| General Fund | 595,223 | 670,594 | 612,785 | 750,246 |
| Grand Total | 595,223 | 670,594 | 612,785 | 750,246 |

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 15 Actual | FY 16 Actual | FY 17 Approved | FY 18 Tentative |
|-----------------------------|-----------------|-----------------|-------------------|--------------------|
| <u>City Attorney</u> | | | | |
| Personal Services | 0 | 0 | 0 | 0 |
| Operating Expenditures | 164,768 | 148,625 | 171,494 | 170,000 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Totals | 164,768 | 148,625 | 171,494 | 170,000 |
| Grand Total | 164,768 | 148,625 | 171,494 | 170,000 |

| FUNDING SOURCES | FY 15 Actual | FY 16 Actual | FY 17 Approved | FY 18 Tentative |
|--------------------|-----------------|-----------------|-------------------|--------------------|
| General Fund | 164,768 | 148,625 | 171,494 | 170,000 |
| Grand Total | 164,768 | 148,625 | 171,494 | 170,000 |

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 15 Actual | FY 16 Actual | FY 17 Approved | FY 18 Tentative |
|------------------------|-----------------|-----------------|-------------------|--------------------|
| Personal Services | 126,872 | 129,660 | 135,446 | 137,840 |
| Operating Expenditures | 28,607 | 42,707 | 37,295 | 38,521 |
| Capital Outlay | 19,249 | 3,237 | 0 | 0 |
| Grants & Aids | 0 | 0 | 0 | 0 |
| Totals | 174,728 | 175,604 | 172,741 | 176,361 |
| Grand Total | 174,728 | 175,604 | 172,741 | 176,361 |

| FUNDING SOURCES | FY 15 Actual | FY 16 Actual | FY 17 Approved | FY 18 Tentative |
|--------------------|-----------------|-----------------|-------------------|--------------------|
| General Fund | 174,728 | 175,604 | 172,741 | 176,361 |
| Grand Total | 174,728 | 175,604 | 172,741 | 176,361 |

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 15 Actual | FY 16 Actual | FY 17 Approved | FY 18 Tentative |
|--------------------------------------|-----------------|-----------------|-------------------|--------------------|
| <u>Finance and Accounting</u> | | | | |
| Personal Services | 357,272 | 320,340 | 424,870 | 430,458 |
| Operating Expenditures | 51,525 | 52,594 | 70,707 | 74,782 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Totals | 408,797 | 372,934 | 495,577 | 505,240 |
| <u>Grants</u> | | | | |
| Personal Services | 58,616 | 60,104 | 63,661 | 64,444 |
| Operating Expenditures | 2,306 | 3,112 | 6,373 | 5,999 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Totals | 60,922 | 63,216 | 70,034 | 70,443 |
| <u>Utility Billing</u> | | | | |
| Personal Services | 237,480 | 249,277 | 293,319 | 303,824 |
| Operating Expenditures | 138,012 | 145,252 | 125,312 | 129,213 |
| Capital Outlay | 0 | 0 | 11,875 | 16,675 |
| Non-Operating | 0 | 125,000 | 0 | 0 |
| Totals | 375,492 | 519,529 | 430,506 | 449,712 |
| <u>Utility Operations</u> | | | | |
| Personal Services | 218,834 | 224,878 | 233,256 | 242,645 |
| Operating Expenditures | 21,395 | 19,413 | 29,880 | 31,492 |
| Capital Outlay | 0 | 0 | 20,000 | 0 |
| Totals | 240,229 | 244,291 | 283,136 | 274,137 |
| <u>Facilities Maintenance</u> | | | | |
| Personal Services | 128,232 | 126,570 | 325,699 | 360,910 |
| Operating Expenditures | 101,306 | 112,966 | 120,850 | 146,797 |
| Capital Outlay | 4,821 | 1,930 | 5,000 | 12,000 |
| Non-Operating | | | 0 | 0 |
| Totals | 234,359 | 241,466 | 451,549 | 519,707 |

FINANCE AND ADMINISTRATIVE SERVICES

| EXPENDITURES | FY 15 Actual | FY 16 Actual | FY 17 Approved | FY 18 Tentative |
|--------------------------------------|-------------------------|-------------------------|---------------------------|----------------------------|
| <u>Information Technology</u> | | | | |
| Personal Services | 127,786 | 131,060 | 136,034 | 197,884 |
| Operating Expenditures | 42,882 | 50,340 | 56,262 | 55,771 |
| Capital Outlay | 2,838 | 42,409 | 20,896 | 150,000 |
| Totals | 173,506 | 223,809 | 213,192 | 403,655 |
| <u>Fire Rescue Services</u> | | | | |
| Personal Services | 0 | 0 | 0 | 0 |
| Operating Expenditures | 610,324 | 662,130 | 703,616 | 10,858 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Totals | 610,324 | 662,130 | 703,616 | 10,858 |
| <u>CP - Municipal Complex</u> | | | | |
| Operating Expenditures | 0 | 0 | 324,126 | 300,000 |
| Totals | 0 | 0 | 324,126 | 300,000 |
| Grand Total | 2,103,629 | 2,327,375 | 2,971,736 | 2,533,752 |

| FUNDING SOURCES | FY 15 Actual | FY 16 Actual | FY 17 Approved | FY 18 Tentative |
|------------------------|-------------------------|-------------------------|---------------------------|----------------------------|
| General Fund | 1,487,908 | 1,563,555 | 1,933,968 | 1,453,050 |
| Special Revenue | 0 | 0 | 0 | 0 |
| Capital Projects | 0 | 0 | 324,126 | 300,000 |
| Internal Service | 615,721 | 763,820 | 713,642 | 780,702 |
| Grand Total | 2,103,629 | 2,327,375 | 2,971,736 | 2,533,752 |

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 15 Actual | FY 16 Actual | FY 17 Approved | FY 18 Tentative |
|--|-----------------|-----------------|-------------------|--------------------|
| <u>Planning and Zoning</u> | | | | |
| Personal Services | 303,607 | 312,260 | 326,648 | 335,073 |
| Operating Expenditures | 36,044 | 58,746 | 127,152 | 90,372 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Totals | 339,651 | 371,006 | 453,800 | 425,445 |
| <u>Building</u> | | | | |
| Personal Services | 154,582 | 158,567 | 165,782 | 164,803 |
| Operating Expenditures | 28,151 | 15,287 | 31,926 | 31,499 |
| Capital Outlay | 25,799 | 0 | 0 | 0 |
| Totals | 208,532 | 173,854 | 197,708 | 196,302 |
| <u>City Beautification Board</u> | | | | |
| Operating Expenditures | 8,091 | 7,025 | 8,000 | 20,000 |
| Totals | 8,091 | 7,025 | 8,000 | 20,000 |
| <u>Beautification Board Donations</u> | | | | |
| Operating Expenditures | 2,414 | 0 | 0 | 0 |
| Totals | 2,414 | 0 | 0 | 0 |
| <u>Tree Bank</u> | | | | |
| Operating Expenditures | 93 | 0 | 0 | 30,523 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Totals | 93 | 0 | 0 | 30,523 |
| Grand Total | 558,781 | 551,885 | 659,508 | 672,270 |

| FUNDING SOURCES | FY 15 Actual | FY 16 Actual | FY 17 Approved | FY 18 Tentative |
|--------------------|-----------------|-----------------|-------------------|--------------------|
| General Fund | 556,274 | 551,885 | 659,508 | 641,747 |
| Special Revenue | 2,507 | 0 | 0 | 30,523 |
| Grand Total | 558,781 | 551,885 | 659,508 | 672,270 |

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 15 Actual | FY 16 Actual | FY 17 Approved | FY 18 Tentative |
|--|-----------------|-----------------|-------------------|--------------------|
| <u>Compliance & Risk Management</u> | | | | |
| Personal Services | 234,428 | 257,560 | 313,021 | 388,023 |
| Operating Expenditures | 18,026 | 18,971 | 55,236 | 54,007 |
| Capital Outlay | 0 | 27,629 | 0 | 0 |
| Totals | 252,454 | 304,160 | 368,257 | 442,030 |
| Grand Total | 252,454 | 304,160 | 368,257 | 442,030 |

| FUNDING SOURCES | FY 15 Actual | FY 16 Actual | FY 17 Approved | FY 18 Tentative |
|-----------------------|-----------------|-----------------|-------------------|--------------------|
| General Fund | 252,454 | 304,160 | 338,182 | 409,791 |
| Internal Service Fund | 0 | 0 | 30,075 | 32,239 |
| Grand Total | 252,454 | 304,160 | 368,257 | 442,030 |

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 15 Actual | FY 16 Actual | FY 17 Approved | FY 18 Tentative |
|---|-----------------|-----------------|-------------------|--------------------|
| <u>Recreation and Parks</u> | | | | |
| Personal Services | 368,117 | 325,886 | 250,568 | 322,312 |
| Operating Expenditures | 324,051 | 303,463 | 354,449 | 441,841 |
| Capital Outlay | 54,066 | 47,816 | 0 | 112,000 |
| Non-Operating | 0 | 0 | 0 | 0 |
| Totals | 746,234 | 677,165 | 605,017 | 876,153 |
| <u>Recreation Donations</u> | | | | |
| Operating Expenditures | 1,450 | 4,550 | 47,754 | 34,324 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Totals | 1,450 | 4,550 | 47,754 | 34,324 |
| <u>Project Legacy</u> | | | | |
| Operating Expenditures | 0 | 1,646 | 0 | 0 |
| Capital Outlay | 85,742 | 2,013,530 | 6,522,044 | 0 |
| Debt Service | 0 | 93,271 | 0 | 0 |
| Totals | 85,742 | 2,108,447 | 6,522,044 | 0 |
| <u>San Felasco Conservation Corridor</u> | | | | |
| Operating Expenditures | 1,400 | 1,400 | 6,508 | 5,121 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Totals | 1,400 | 1,400 | 6,508 | 5,121 |
| <u>Recreation Surtax</u> | | | | |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Non-Operating | 19,850 | 0 | 0 | 0 |
| Totals | 19,850 | 0 | 0 | 0 |
| <u>Community Center Donations</u> | | | | |
| Operating Expenditures | 0 | 10,259 | 2,500 | 4,665 |
| Capital Outlay | 0 | 17,451 | 0 | 0 |
| Totals | 0 | 27,710 | 2,500 | 4,665 |

RECREATION AND PARKS

| EXPENDITURES | FY 15 Actual | FY 16 Actual | FY 17 Approved | FY 18 Tentative |
|---|-----------------|------------------|-------------------|--------------------|
| <u>Tournaments Donation</u> | | | | |
| Operating Expenditures | 95,349 | 3,510 | 0 | 0 |
| Non-Operating | 0 | 0 | 0 | 0 |
| Totals | 95,349 | 3,510 | 0 | 0 |
| <u>Wild Spaces Public Places</u> | | | | |
| Operating Expenditures | 0 | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 | 504,000 |
| Totals | 0 | 0 | 0 | 504,000 |
| Grand Total | 950,025 | 2,822,782 | 7,183,823 | 1,424,263 |

| FUNDING SOURCES | FY 15 Actual | FY 16 Actual | FY 17 Approved | FY 18 Tentative |
|--------------------|-----------------|------------------|-------------------|--------------------|
| General Fund | 746,234 | 677,165 | 605,017 | 876,153 |
| Special Revenue | 96,799 | 35,770 | 50,254 | 38,989 |
| Capital Project | 106,992 | 2,109,847 | 6,528,552 | 509,121 |
| Grand Total | 950,025 | 2,822,782 | 7,183,823 | 1,424,263 |

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 15 Actual | FY 16 Actual | FY 17 Approved | FY 18 Tentative |
|---|-----------------|-----------------|-------------------|--------------------|
| <u>Patrol & Administration</u> | | | | |
| Personal Services | 1,690,396 | 1,790,021 | 1,885,356 | 2,067,886 |
| Operating Expenditures | 345,159 | 344,366 | 377,337 | 379,740 |
| Capital Outlay | 101,768 | 406,411 | 117,800 | 129,400 |
| Non-Operating | 0 | 0 | 0 | 0 |
| Totals | 2,137,323 | 2,540,798 | 2,380,493 | 2,577,026 |
| <u>Communications</u> | | | | |
| Personal Services | 226,909 | 248,293 | 356,306 | 378,156 |
| Operating Expenditures | 7,871 | 8,219 | 12,000 | 19,248 |
| Capital Outlay | 0 | 0 | 0 | 191,902 |
| Non-Operating | 0 | 0 | 0 | 0 |
| Totals | 234,780 | 256,512 | 368,306 | 589,306 |
| <u>School Crossing Guard</u> | | | | |
| Personal Services | 0 | 0 | 0 | 0 |
| Operating Expenditures | 19,199 | 17,339 | 27,789 | 23,589 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Non-Operating | 0 | 0 | 0 | 0 |
| Totals | 19,199 | 17,339 | 27,789 | 23,589 |
| <u>Explorer Program - GF</u> | | | | |
| Operating Expenditures | 847 | 492 | 2,000 | 2,000 |
| Totals | 847 | 492 | 2,000 | 2,000 |
| <u>Explorer Post 537</u> | | | | |
| Personal Services | 0 | 0 | 0 | 0 |
| Operating Expenditures | 1,302 | 0 | 6,800 | 7,309 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Totals | 1,302 | 0 | 6,800 | 7,309 |

POLICE DEPARTMENT

| EXPENDITURES | FY 15 Actual | FY 16 Actual | FY 17 Approved | FY 18 Tentative |
|--------------------------------------|------------------|------------------|-------------------|--------------------|
| <u>APD Donations</u> | | | | |
| Operating Expenditures | 0 | 0 | 918 | 919 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Totals | 0 | 0 | 918 | 919 |
| <u>Reserve Program</u> | | | | |
| Operating Expenditures | 2,954 | 1,134 | 4,708 | 3,000 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Totals | 2,954 | 1,134 | 4,708 | 3,000 |
| <u>Additional Court Costs</u> | | | | |
| Operating Expenditures | 5,999 | 6,771 | 2,800 | 3,600 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Totals | 5,999 | 6,771 | 2,800 | 3,600 |
| Grand Total | 2,402,404 | 2,823,046 | 2,793,814 | 3,206,749 |

| FUNDING SOURCES | FY 15 Actual | FY 16 Actual | FY 17 Approved | FY 18 Tentative |
|--------------------|------------------|------------------|-------------------|--------------------|
| General Fund | 2,395,103 | 2,816,275 | 2,783,296 | 3,194,921 |
| Special Revenue | 7,301 | 6,771 | 10,518 | 11,828 |
| Grand Total | 2,402,404 | 2,823,046 | 2,793,814 | 3,206,749 |

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 15 Actual | FY 16 Actual | FY 17 Approved | FY 18 Tentative |
|--------------------------------------|-----------------|-----------------|-------------------|--------------------|
| <u>Electric Utility</u> | | | | |
| Personal Services | 706,231 | 732,216 | 849,122 | 903,905 |
| Operating Expenditures | 1,599,734 | 1,594,017 | 421,722 | 444,366 |
| Capital Outlay | 0 | 0 | 1,842,942 | 2,218,100 |
| Purchased Power Costs | 10,091,699 | 8,879,587 | 9,277,500 | 8,770,000 |
| Debt Service | 94,475 | 87,309 | 465,770 | 468,321 |
| Non-Operating | 1,621,117 | 2,021,117 | 3,420,179 | 3,224,924 |
| Totals | 14,113,256 | 13,314,246 | 16,277,235 | 16,029,616 |
| <u>Water Utility</u> | | | | |
| Personal Services | 360,682 | 383,680 | 189,780 | 195,113 |
| Operating Expenditures | 761,863 | 740,244 | 381,518 | 326,928 |
| Capital Outlay | 0 | 0 | 745,571 | 1,007,000 |
| Debt Service | 29,011 | 7,485 | 170,850 | 84,924 |
| Non-Operating | 0 | 0 | 761,668 | 1,115,935 |
| Totals | 1,151,556 | 1,131,409 | 2,249,387 | 2,729,900 |
| <u>Waste Water Utility</u> | | | | |
| Personal Services | 374,377 | 395,053 | 379,790 | 390,733 |
| Operating Expenditures | 1,633,314 | 1,633,124 | 639,364 | 673,929 |
| Capital Outlay | 0 | 0 | 487,113 | 1,148,000 |
| Debt Service | 270,841 | 254,830 | 544,291 | 631,439 |
| Non-Operating | 73,439 | 54,742 | 489,122 | 579,929 |
| Totals | 2,351,971 | 2,337,749 | 2,539,680 | 3,424,030 |
| <u>Public Works</u> | | | | |
| Personal Services | 316,272 | 352,962 | 373,409 | 388,941 |
| Operating Expenditures | 172,467 | 214,936 | 259,185 | 232,300 |
| Capital Outlay | 205,993 | 313,149 | 304,416 | 341,900 |
| Totals | 694,732 | 881,047 | 937,010 | 963,141 |
| <u>Solid Waste Disposal</u> | | | | |
| Operating Expenditures | 809,775 | 801,770 | 666,300 | 668,300 |
| Non-Operating | 0 | 0 | 0 | 0 |
| Totals | 809,775 | 801,770 | 666,300 | 668,300 |
| <u>Mosquito Control</u> | | | | |
| Personal Services | 6,872 | 5,307 | 7,488 | 7,513 |
| Operating Expenditures | 36,597 | 38,582 | 25,310 | 25,035 |
| Capital Outlay | 0 | 0 | 3,200 | 10,500 |
| Non-Operating | 0 | 0 | 19,125 | 24,764 |
| Totals | 43,469 | 43,889 | 55,123 | 67,812 |
| <u>Utility Administration</u> | | | | |
| Personal Services | 446,499 | 570,424 | 501,838 | 587,731 |
| Operating Expenditures | 48,208 | 64,181 | 117,654 | 192,240 |
| Capital Outlay | 0 | 0 | 29,754 | 26,000 |
| Non-Operating | 0 | 0 | 0 | 0 |
| Totals | 494,707 | 634,605 | 649,246 | 805,971 |

PUBLIC SERVICES

| EXPENDITURES | FY 15 Actual | FY 16 Actual | FY 17 Approved | FY 18 Tentative |
|---|-------------------------|-------------------------|---------------------------|----------------------------|
| <u>Water Collection and Distribution</u> | | | | |
| Personal Services | 0 | 0 | 304,236 | 332,492 |
| Operating Expenditures | 0 | 0 | 143,350 | 257,015 |
| Capital Outlay | 0 | 0 | 60,000 | 69,200 |
| Totals | 0 | 0 | 507,586 | 658,707 |
| <u>Warehouse Operations</u> | | | | |
| Personal Services | 47,083 | 52,318 | 51,643 | 53,086 |
| Operating Expenditures | 13,678 | 10,914 | 17,972 | 26,991 |
| Capital Outlay | 0 | 0 | 0 | 15,000 |
| Totals | 60,761 | 63,232 | 69,615 | 95,077 |
| <u>TK Basin Special Assessment</u> | | | | |
| Operating Expenditures | 5,785 | 7,531 | 17,920 | 23,663 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Totals | 5,785 | 7,531 | 17,920 | 23,663 |
| <u>CP - Heritage Oaks</u> | | | | |
| Operating Expenditures | 9,120 | 167 | 120,066 | 5,766 |
| Capital Outlay | 41,703 | 512,670 | 213,874 | 0 |
| Totals | 50,823 | 512,837 | 333,940 | 5,766 |
| <u>CP - FDOT EDTP Grant</u> | | | | |
| Operating Expenditures | 0 | 0 | 0 | 0 |
| Capital Outlay | 712,813 | 263,197 | 0 | 0 |
| Totals | 712,813 | 263,197 | 0 | 0 |
| <u>CP - CDBG Neighborhood Revitalization</u> | | | | |
| Operating Expenditures | 19,264 | 18,760 | 11,500 | 0 |
| Capital Outlay | 0 | 433,432 | 342,045 | 0 |
| Totals | 19,264 | 452,192 | 353,545 | 0 |
| <u>CP - Operations Center/Warehouse</u> | | | | |
| Operating Expenditures | 0 | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 4,488,674 | 0 |
| Debt Service | 0 | 26,240 | 0 | 0 |
| Totals | 0 | 26,240 | 4,488,674 | 0 |
| Grand Total | 20,508,912 | 20,469,944 | 29,145,261 | 25,471,983 |

| FUNDING SOURCES | FY 15 Actual | FY 16 Actual | FY 17 Approved | FY 18 Tentative |
|------------------------|-------------------------|-------------------------|---------------------------|----------------------------|
| General Fund | 1,504,507 | 1,682,817 | 1,603,310 | 1,631,441 |
| Special Revenue | 5,785 | 7,531 | 17,920 | 23,663 |
| Enterprise | 17,660,252 | 16,827,293 | 21,121,425 | 22,251,358 |
| Internal Service | 555,468 | 724,077 | 5,715,121 | 1,559,755 |
| Capital Projects | 782,900 | 1,228,226 | 687,485 | 5,766 |
| Trust & Agency | 0 | 0 | 0 | 0 |
| Grand Total | 20,508,912 | 20,469,944 | 29,145,261 | 25,471,983 |

DEBT SERVICE

Mission of Department:

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

| EXPENDITURES | FY 15 Actual | FY 16 Actual | FY 17 Approved | FY 18 Tentative |
|--|-----------------|------------------|-------------------|--------------------|
| <u>Debt Service-L/T Gen. Government</u> | | | | |
| Debt Service | 647,445 | 7,799,329 | 976,966 | 1,008,418 |
| Non-Operating | 0 | 0 | 0 | 0 |
| Totals | 647,445 | 7,799,329 | 976,966 | 1,008,418 |
| <u>Debt Service-L/T Internal Service Fund</u> | | | | |
| Debt Service | 0 | 0 | 156,695 | 229,011 |
| Non-Operating | 0 | 0 | 0 | 0 |
| Totals | 0 | 0 | 156,695 | 229,011 |
| Grand Total | 647,445 | 7,799,329 | 976,966 | 1,237,429 |

| FUNDING SOURCES | FY 15 Actual | FY 16 Actual | FY 17 Approved | FY 18 Tentative |
|-----------------------------------|-----------------|------------------|-------------------|--------------------|
| General Government - Debt Service | 647,445 | 7,799,329 | 976,966 | 1,008,418 |
| Internal Service Fund | 0 | 0 | 156,695 | 229,011 |
| Grand Total | 647,445 | 7,799,329 | 1,133,661 | 1,237,429 |

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 Downtown Redevelopment Trust Board (DRTB) 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 15 Actual | FY 16 Actual | FY 17 Approved | FY 18 Tentative |
|----------------------------|-----------------|-----------------|-------------------|--------------------|
| <u>Downtown CRA</u> | | | | |
| Personal Services | 14,583 | 16,076 | 18,810 | 78,492 |
| Operating Expenditures | 157,976 | 181,667 | 230,370 | 287,949 |
| Capital Outlay | 710,415 | 87,046 | 256,100 | 274,000 |
| Debt Service | 99,280 | 99,280 | 99,280 | 30,000 |
| Grants and Aids | 0 | 0 | 30,000 | 99,280 |
| Non Operating | 0 | 0 | 10,000 | 10,000 |
| Totals | 982,254 | 384,069 | 644,560 | 779,721 |
| Grand Total | 982,254 | 384,069 | 644,560 | 779,721 |

| FUNDING SOURCES | FY 15 Actual | FY 16 Actual | FY 17 Approved | FY 18 Tentative |
|--------------------|-----------------|-----------------|-------------------|--------------------|
| Special Revenue | 982,254 | 384,069 | 644,560 | 779,721 |
| Grand Total | 982,254 | 384,069 | 644,560 | 779,721 |

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 15 Actual | FY 16 Actual | FY 17 Approved | FY 18 Tentative |
|--|------------------|------------------|-------------------|--------------------|
| <u>Special Expense-General Gov't</u> | | | | |
| Personal Services | 4,645 | 0 | 11,400 | 11,400 |
| Operating Expenditures | 82,043 | 96,868 | 114,034 | 106,724 |
| Capital Outlay | 12,010 | 167,435 | 121,680 | 80,000 |
| Debt Service | 0 | 0 | 0 | 0 |
| Grants and Aids | 2,148 | 27,648 | 47,228 | 43,625 |
| Non-Operating | 1,345,028 | 1,236,267 | 3,191,844 | 1,275,055 |
| Totals | 1,445,874 | 1,528,218 | 3,486,186 | 1,516,804 |
| <u>Special Expense-Contribution to Fund Balance</u> | | | | |
| Personal Services | 0 | 0 | 0 | 0 |
| Operating Expenditures | 0 | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Grants and Aids | 0 | 0 | 0 | 0 |
| Non-Operating | 0 | 0 | 0 | 0 |
| Totals | 0 | 0 | 0 | 0 |
| <u>Special Expense-ISF Contingency</u> | | | | |
| Non-Operating | 0 | 0 | 50,000 | 50,000 |
| Totals | 0 | 0 | 50,000 | 50,000 |
| Grand Total | 1,445,874 | 1,528,218 | 3,536,186 | 1,566,804 |

| FUNDING SOURCES | FY 15 Actual | FY 16 Actual | FY 17 Approved | FY 18 Tentative |
|--------------------|------------------|------------------|-------------------|--------------------|
| General Fund | 1,445,874 | 1,528,218 | 3,486,186 | 1,516,804 |
| Special Revenue | 0 | 0 | 0 | 0 |
| Internal Service | 0 | 0 | 50,000 | 50,000 |
| Grand Total | 1,445,874 | 1,528,218 | 3,536,186 | 1,566,804 |



SECTION 5 GLOSSARY

GLOSSARY OF KEY TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

DEFICIT is the excess of expenditures or expenses over resources.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SURPLUS is an excess of resources over expenditures or expenses.

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

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

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

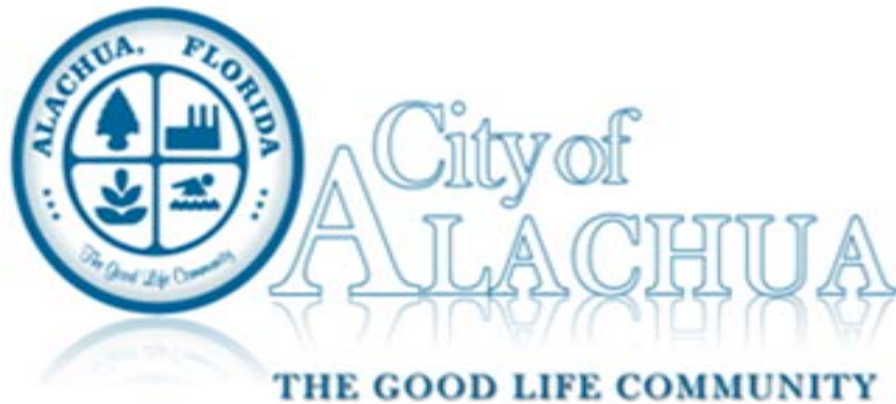
TRIM is an acronym for Truth In Millage Law. See the definition for **TRUTH IN MILLAGE LAW**.

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

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

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

**CITY OF ALACHUA
FISCAL YEAR 2018
TENTATIVE BUDGET**



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