

FISCAL YEAR 2017-2018

FINAL 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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Marian B. Rush, Esq., City Attorney
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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 final 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 Final Budget, at any level of detail, are encouraged to contact the Finance and Administrative Services Department.

Contact information for the Finance and Administrative Services 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 requirement 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 provided 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.

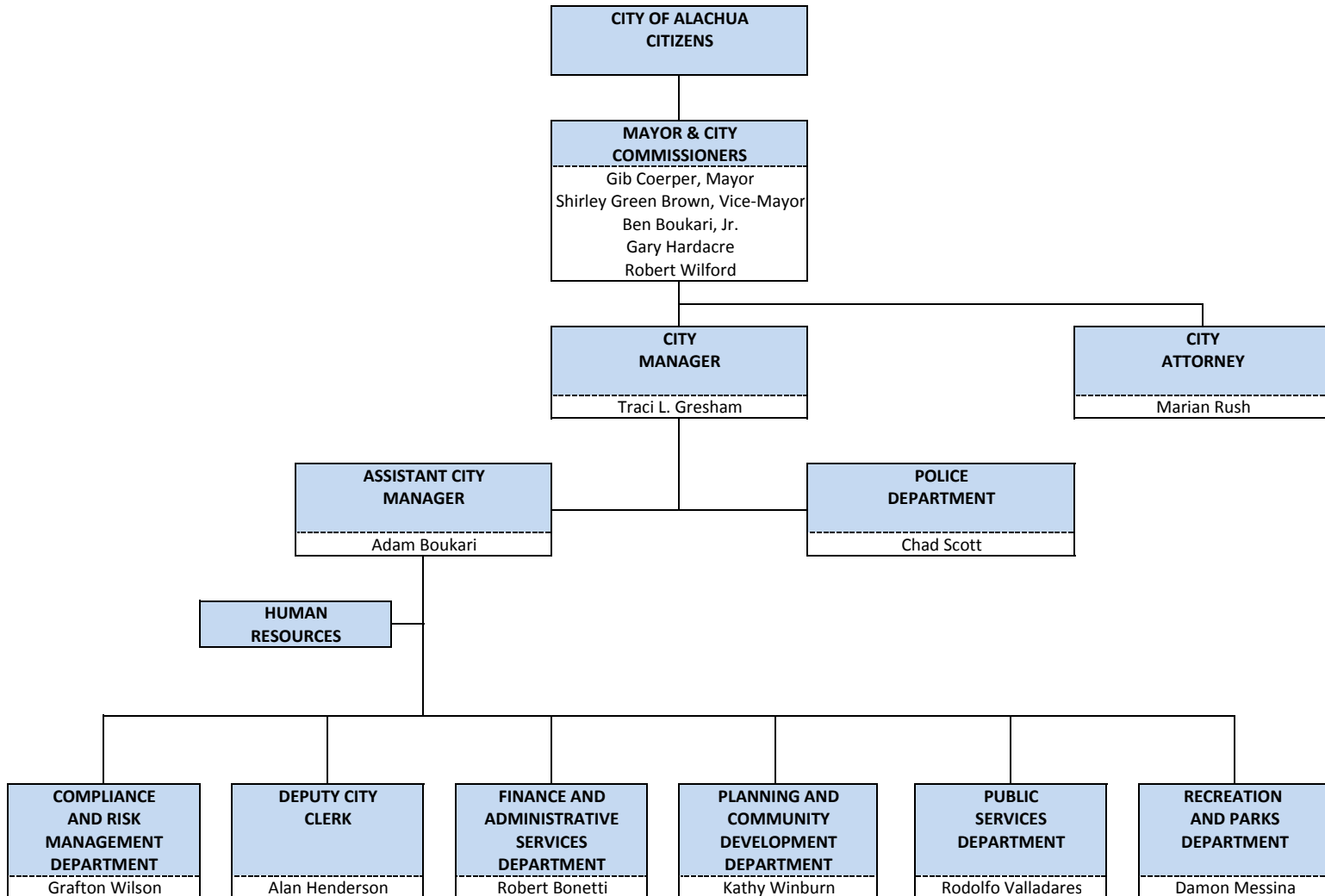
The proposed millage rate for FY 2017-2018 was established on July 24, 2017. The tentative millage rate was used by the Property Appraiser to prepare Truth-in-Millage or “TRIM” notices distributed in mid-August. TRIM notices advise County taxpayers of how tax rates proposed by all local taxing authorities, 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 was held on September 18, 2017. After hearing public testimony, the City Commission adopted 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 Tentative 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



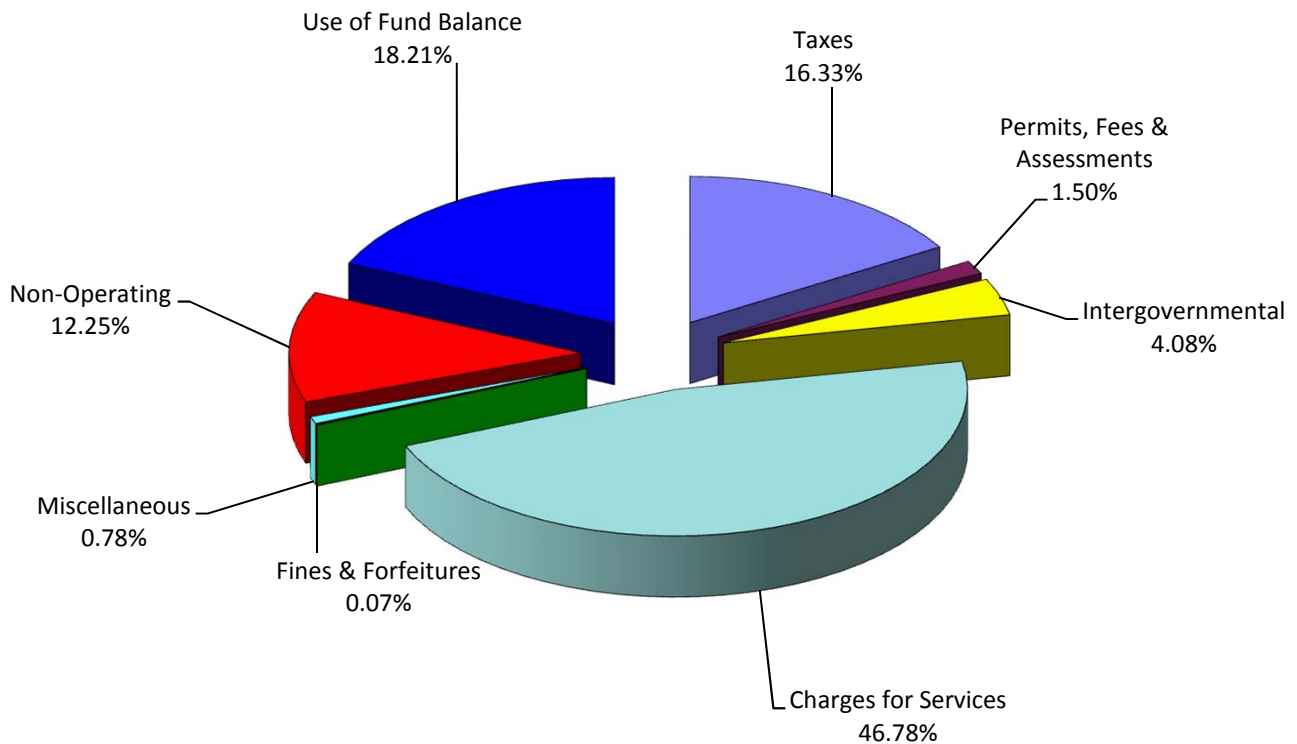
BUDGET SOURCES AND USES

Sources	FY 15 Actual	FY 16 Actual	FY 17 Approved	FY 18 Final
Use of Fund Balance	\$0	\$0	\$16,295,023	\$7,354,671
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	1,646,066
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	28,088,498
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	\$40,392,221

USES	FY 15 Actual	FY 16 Actual	FY 17 Approved	FY 18 Final
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	14,351,813
Capital Outlay	1,982,155	4,339,118	15,592,984	8,040,067
Total Operating Budget	26,699,926	28,309,376	39,105,606	31,516,586
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	\$ 40,392,211

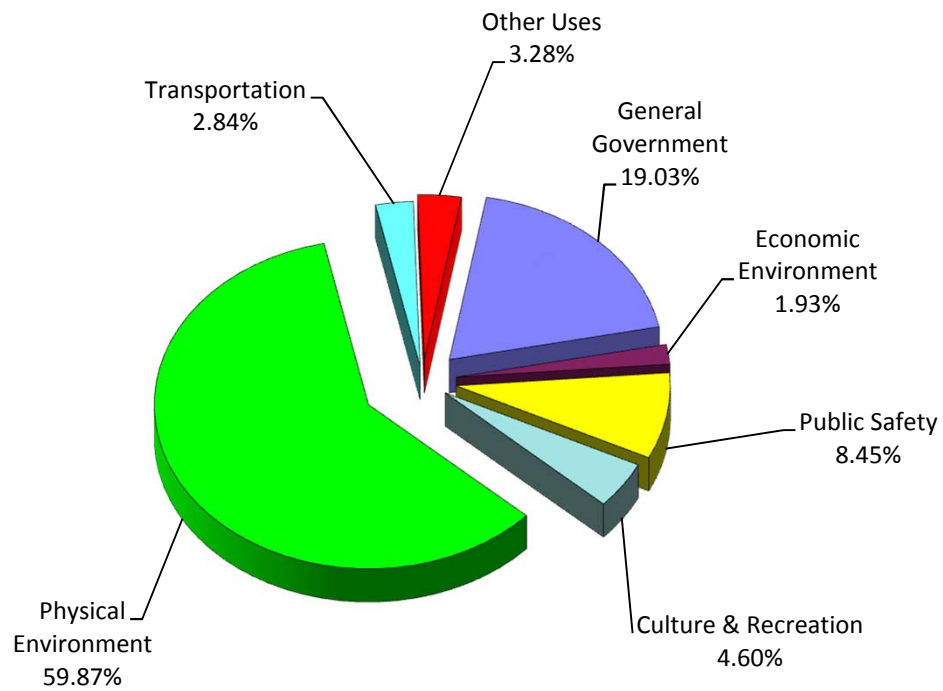
BUDGET REVENUES BY SOURCE

Taxes	\$ 6,597,089
Permits, Fees & Assessments	606,300
Intergovernmental	1,646,066
Charges for Services	18,894,883
Fines & Forfeitures	29,700
Miscellaneous	314,460
Non-Operating	4,949,052
Use of Fund Balance	<u>7,354,671</u>
TOTAL	<u>\$ 40,392,221</u>



BUDGET USES BY FUNCTION

General Government	\$ 7,686,244
Economic Environment	779,721
Public Safety	3,413,909
Culture & Recreation	1,857,153
Physical Environment	24,184,201
Transportation	1,145,938
Other Uses	1,325,055
TOTAL	<u>\$ 40,392,221</u>



BUDGET BY FUNCTION - ALL FUNDS

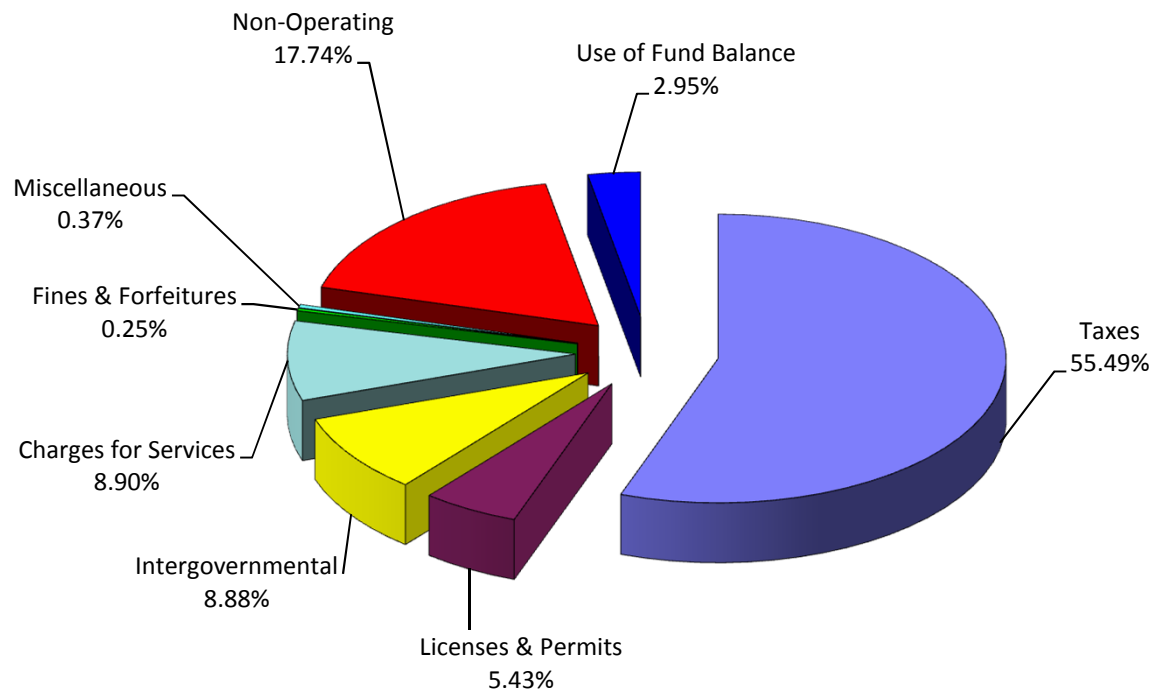
	FY 15 Actual	FY 16 Actual	FY 17 Approved	FY 18 Final
General Government				
Legislative	\$ 130,674	\$ 136,262	\$ 144,798	\$ 142,447
Executive	564,966	624,729	606,176	743,757
Financial & Administrative	2,253,756	2,241,500	7,047,743	3,052,464
Legal Counsel	153,516	148,625	171,494	182,194
Comprehensive 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	1,672,136
Subtotal	4,454,637	12,168,877	10,835,533	7,948,425
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	12,847,757
Water Utility Services	1,151,556	1,131,409	1,487,719	1,688,256
Garbage/Solid Waste Services	806,419	801,770	666,300	668,300
Sewer/Wastewater Services	2,351,971	2,283,007	2,050,558	2,888,202
Water Distribution/Collection Services	0	0	507,586	673,657
Flood Control/Stormwater Management	56,608	520,368	351,860	429,429
Mosquito Control	43,469	43,889	35,998	43,048
Subtotal	18,523,279	16,073,573	17,957,077	19,238,649
Transportation				
Transit Systems	0	0	0	0
Streets & Roads Facilities	1,426,809	1,596,436	1,290,555	967,090
Subtotal	1,426,809	1,596,436	1,290,555	967,090
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	1,773,820
Subtotal	949,293	2,822,782	7,183,823	1,773,820

BUDGET BY FUNCTION - ALL FUNDS

	FY 15 Actual	FY 16 Actual	FY 17 Approved	FY 18 Final
Courts				
Court-Related Services	0	0	0	0
Subtotal	0	0	0	0
Other Uses				
Interfund Transfers	1,345,028	3,437,126	7,676,938	5,910,607
Other Uses	0	0	0	0
Contingency	0	0	265,000	370,000
Subtotal	1,345,028	3,437,126	7,941,938	6,280,607
Grand Total	\$ 30,902,560	\$ 40,141,893	\$ 49,538,624	\$ 40,392,221

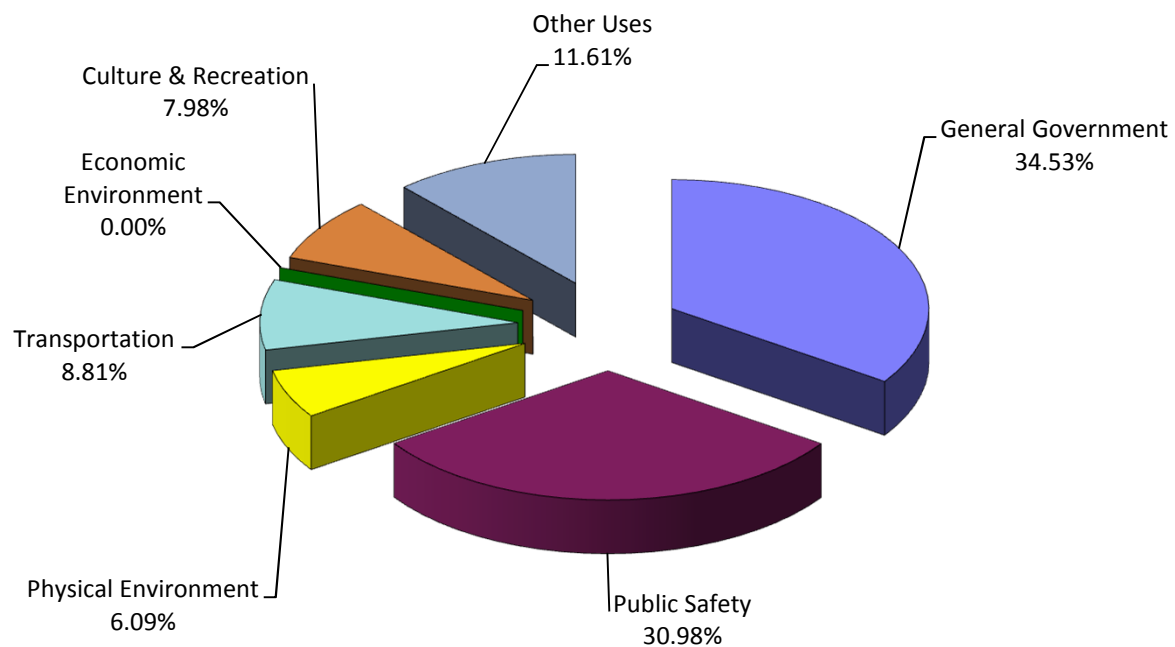
BUDGET REVENUES BY SOURCE - GENERAL FUND

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>323,936</u>
TOTAL	<u>\$ 10,980,354</u>



BUDGET USES BY FUNCTION - GENERAL FUND

General Government	\$ 3,791,675
Public Safety	3,402,081
Physical Environment	668,300
Transportation	967,090
Economic Environment	-
Culture & Recreation	876,153
Other Uses	1,275,055
TOTAL	<u>\$ 10,980,354</u>



BUDGET BY FUNCTION - GENERAL FUND

	FY 15 Actual	FY 16 Actual	FY 17 Approved	FY 18 Final
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	182,194
Comprehensive Planning	600,196	682,191	799,982	855,236
Other General Government	100,845	515,760	294,342	589,801
Subtotal	2,632,767	3,006,652	3,426,494	3,791,675
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	967,090
Subtotal	694,732	881,047	937,010	967,090
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	\$ 10,980,354

FULL-TIME EQUIVALENT POSITIONS SUMMARY

Department Name	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17	Final 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

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 anticipated to be \$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.

FUND BALANCE SUMMARY

Fund Title	Estimated Beginning Fund Balance	Revenues/ Sources	Expenditures/ Uses	Estimated Ending Fund Balance
General Fund	\$ 4,729,335	\$ 10,656,418	\$ 10,980,354	\$ 4,405,399
Subtotal General Fund	4,729,335	10,656,418	10,980,354	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	318,000	504,000	822,000	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	938,936	973,544	1,706,724	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
Project Legacy Fund	31,557	0	31,557	0
Heritage Oaks Fund	5,766	0	5,766	0
Subtotal Capital Projects Funds	42,444	653,545	695,989	0
Enterprise Funds				
Electric Utility Fund	7,189,935	13,173,457	16,072,681	4,290,711
Water Utility Fund	1,503,975	1,619,733	2,804,191	319,517
Wastewater Utility Fund	1,205,310	2,424,818	3,468,131	161,997
Mosquito Control Fund	59,474	56,202	67,812	47,864
Subtotal Enterprise Funds	9,958,694	17,274,210	22,412,815	4,820,089
Internal Service Funds				
Utility Administration & Operations Fund	1,596,081	2,473,705	3,541,466	528,320
Subtotal Internal Service Funds	1,596,081	2,473,705	3,541,466	528,320
Trust & Agency Funds	0	0	0	0
Subtotal Trust & Agency Funds	0	0	0	0
Total	\$ 17,823,572	\$ 32,991,095	\$ 40,345,766	\$ 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 transfer 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 2017-2018 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--\$40,392,221

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--\$10,980,354

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--\$1,706,724

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--\$742,444

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—\$22,412,815

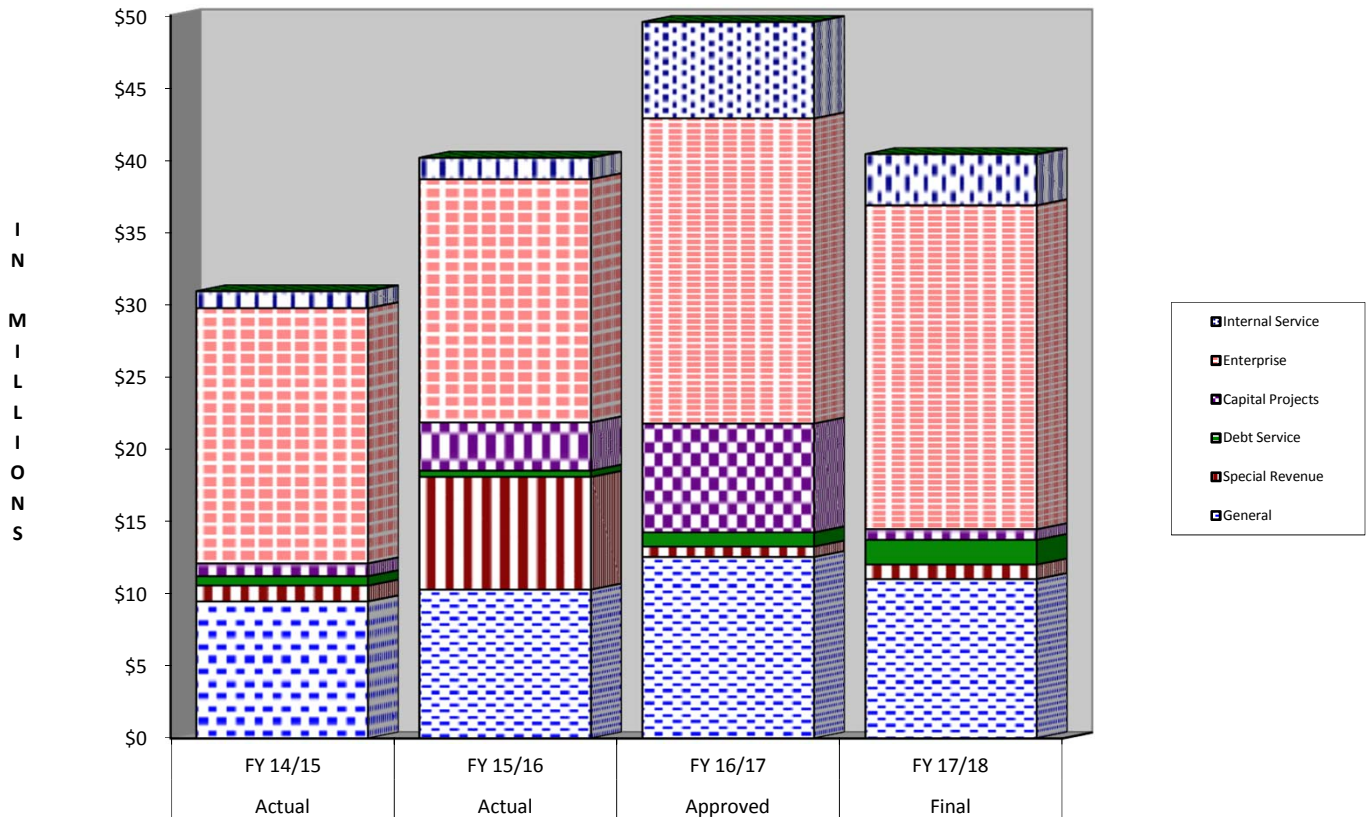
Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises in which the intent of the governing body is that all costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily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

Internal Service Funds: FY 18—\$3,541,466

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	Final FY 17/18
General	\$ 9,439,139	\$ 10,255,160	\$ 12,511,285	\$ 10,980,354
Debt Service	1,094,646	7,799,329	723,252	1,008,418
Special Revenue	647,445	434,141	976,966	1,706,724
Capital Projects	889,892	3,338,073	7,540,163	742,444
Enterprise	17,660,252	16,827,294	21,121,425	22,412,815
Internal Service	1,171,186	1,487,896	6,665,533	3,541,466
Trust & Agency	-	-	-	-
Total	\$30,902,560	\$40,141,893	\$49,538,624	\$40,392,221



GENERAL FUND (001)

REVENUE	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17	Final 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	323,936
OTHER NON-REVENUES	0	146,450	(51,335)	(52,246)
TOTAL NON-OPERATING	1,621,117	2,092,567	3,999,490	2,271,690
TOTAL REVENUE	\$ 9,476,535	\$ 10,765,898	\$ 12,511,285	\$ 10,980,354

EXPENDITURE	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17	Final 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	2,701,930
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	9,705,299
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	\$ 10,980,354

ELECTRIC UTILITY (010)

REVENUE	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17	Final 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	15,764,646	15,227,679	13,201,438	13,866,797
NON-OPERATING REVENUE:				
USE OF FUND BALANCE	0	0	3,471,840	2,899,224
OTHER NON-REVENUES	(306,007)	0	(396,043)	(693,340)
TOTAL NON-OPERATING	(306,007)	0	3,075,797	2,205,884
TOTAL REVENUE	\$ 15,458,639	\$ 15,227,679	\$ 16,277,235	\$ 16,072,681

EXPENDITURE	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17	Final 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	9,216,634
CAPITAL OUTLAY	0	0	1,842,942	2,258,897
DEBT SERVICE	94,475	87,309	465,770	468,321
TOTAL OPERATING	12,492,139	11,293,130	12,857,056	12,847,757
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	1,621,117	2,021,117	3,420,179	3,224,924
TOTAL EXPENDITURES	\$ 14,113,256	\$ 13,314,247	\$ 16,277,235	\$ 16,072,681

WATER UTILITY (020)

REVENUE	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17	Final 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	1,402,709	1,639,822	1,505,771	1,704,982
NON-OPERATING REVENUE:				
USE OF FUND BALANCE	0	0	788,789	1,184,458
OTHER NON-REVENUES	(145,224)	0	(45,173)	(85,249)
TOTAL NON-OPERATING	(145,224)	0	743,616	1,099,209
TOTAL REVENUE	\$ 1,257,485	\$ 1,639,822	\$ 2,249,387	\$ 2,804,191

EXPENDITURE	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17	Final FY 17/18
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 360,682	\$ 383,680	\$ 189,780	\$ 195,113
OPERATING EXPENSES	761,863	740,244	381,518	369,849
CAPITAL OUTLAY	0	0	745,571	1,038,370
DEBT SERVICE	29,011	7,485	170,850	84,924
TOTAL OPERATING	1,151,556	1,131,409	1,487,719	1,688,256
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	0	0	761,668	1,115,935
TOTAL EXPENDITURES	\$ 1,151,556	\$ 1,131,409	\$ 2,249,387	\$ 2,804,191

WASTEWATER UTILITY (030)

REVENUE	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17	Final 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	2,028,135	2,333,982	2,220,393	2,552,440
NON-OPERATING REVENUE:				
USE OF FUND BALANCE	0	0	385,899	1,043,313
OTHER NON-REVENUES	(155,198)	0	(66,612)	(127,622)
TOTAL NON-OPERATING	(155,198)	0	319,287	915,691
TOTAL REVENUE	\$ 1,872,937	\$ 2,333,982	\$ 2,539,680	\$ 3,468,131

EXPENDITURE	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17	Final 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	674,378
CAPITAL OUTLAY	0	0	487,113	1,191,652
DEBT SERVICE	270,841	254,830	544,291	631,439
TOTAL OPERATING	2,278,532	2,283,007	2,050,558	2,888,202
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	73,439	54,742	489,122	579,929
TOTAL EXPENDITURES	\$ 2,351,971	\$ 2,337,749	\$ 2,539,680	\$ 3,468,131

MOSQUITO CONTROL (042)

REVENUE	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17	Final 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	57,487	54,616	58,920	59,160
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	(3,192)	0	(3,797)	8,652
TOTAL REVENUE	\$ 54,295	\$ 54,616	\$ 55,123	\$ 67,812

EXPENDITURE	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17	Final 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	43,469	43,889	35,998	43,048
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	0	0	19,125	24,764
TOTAL EXPENDITURES	\$ 43,469	\$ 43,889	\$ 55,123	\$ 67,812

ADDITIONAL COURT COSTS FUND (044)

REVENUE	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17	Final 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	Final 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	Final 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	Final 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	Final 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	Final 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	Final 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	5,095	5,336	6,650	10,600
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	0	0	11,270	13,063
TOTAL REVENUE	\$ 5,095	\$ 5,336	\$ 17,920	\$ 23,663

EXPENDITURE	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17	Final 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	5,785	7,531	17,920	23,663
NON-OPERATING:				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
TOTAL NON-OPERATING	0	0	0	0
TOTAL EXPENDITURES	\$ 5,785	\$ 7,531	\$ 17,920	\$ 23,663

WILD SPACES PUBLIC PLACES FUND (057)

REVENUE	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17	Final 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	318,000
OTHER NON-REVENUES	0	0	0	0
TOTAL NON-OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>318,000</u>
TOTAL REVENUE	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 822,000</u>

EXPENDITURE	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17	Final FY 17/18
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	0	0
CAPITAL OUTLAY	0	0	0	822,000
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>822,000</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>\$ 822,000</u>

DEBT SERVICE (070)

REVENUE	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17	Final 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	157	161	0	100
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	646,358	7,799,329	1,129,502	1,008,318
TOTAL REVENUE	\$ 646,515	\$ 7,799,490	\$ 1,129,502	\$ 1,008,418

EXPENDITURE	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17	Final 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	647,445	7,799,329	976,966	1,008,418
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	\$ 647,445	\$ 7,799,329	\$ 976,966	\$ 1,008,418

DONATION FUND (167)

REVENUE	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17	Final 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	Final 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	Final 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	\$ 157,454	\$ 0	\$ 0	\$ 0

EXPENDITURE	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17	Final 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	\$ 0	\$ 0	\$ 0	\$ 0

MUNICIPAL COMPLEX PROJECTS FUND (303)

REVENUE	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17	Final 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	Final 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	Final 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	Final 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	Final 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	Final 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	Final 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	Final 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	Final 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	31,557
OTHER NON-REVENUES	0	5,802,419	0	0
TOTAL NON-OPERATING	150,000	5,991,910	6,522,044	31,557
TOTAL REVENUE	\$ 150,000	\$ 6,007,782	\$ 6,522,044	\$ 31,557

EXPENDITURE	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17	Final 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	31,557
DEBT SERVICE	0	93,271	0	0
TOTAL OPERATING	85,742	2,108,447	6,522,044	31,557
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	\$ 31,557

HERITAGE OAKS IMPROVEMENTS FUND (319)

REVENUE	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17	Final 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	777,534	0	0	0
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	0	0	333,940	5,766
TOTAL REVENUE	\$ 777,534	\$ 0	\$ 333,940	\$ 5,766

EXPENDITURE	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17	Final 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	50,823	512,837	333,940	5,766
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	\$ 50,823	\$ 512,837	\$ 333,940	\$ 5,766

FDOT - NANO ROAD PROJECT FUND (321)

REVENUE	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17	Final 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	Final 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	Final 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	<u>0</u>	<u>283,829</u>	<u>353,545</u>	<u>0</u>
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	<u>0</u>	<u>125,000</u>	<u>0</u>	<u>0</u>
TOTAL REVENUE	<u>\$ 0</u>	<u>\$ 408,829</u>	<u>\$ 353,545</u>	<u>\$ 0</u>

EXPENDITURE	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17	Final 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	<u>19,264</u>	<u>452,192</u>	<u>353,545</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>\$ 19,264</u>	<u>\$ 452,192</u>	<u>\$ 353,545</u>	<u>\$ 0</u>

MILL CREEK SINK FUND (323)

REVENUE	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17	Final FY 17/18
OPERATING REVENUE:				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	400,000
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>400,000</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>\$ 400,000</u>

EXPENDITURE	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17	Final FY 17/18
OPERATING EXPENDITURES:				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	0	0
CAPITAL OUTLAY	0	0	0	400,000
DEBT SERVICE	0	0	0	0
TOTAL OPERATING	<u>0</u>	<u>0</u>	<u>0</u>	<u>400,000</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>\$ 400,000</u>

INTERNAL SERVICE (700)

REVENUE	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17*	Final 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	1,067,761
OTHER NON-REVENUES	(193,499)	0	0	0
TOTAL NON-OPERATING	(113,499)	4,535,912	6,665,533	3,540,716
TOTAL REVENUE	\$ 1,311,642	\$ 5,926,393	\$ 6,665,533	\$ 3,541,466

EXPENDITURE	Actual FY 14/15	Actual FY 15/16	Approved FY 16/17*	Final 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	660,158
CAPITAL OUTLAY	0	0	4,550,303	993,889
DEBT SERVICE	0	26,239	156,695	229,011
TOTAL OPERATING	1,171,186	1,362,896	6,107,947	3,491,466
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	\$ 3,541,466

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



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SECTION 4 DEPARTMENT SUMMARIES

DEPARTMENT SUMMARIES

The Departmental Summaries in this section include mission statements and summary budgets, for each individual department and various other programs 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 Final
<u>City Commission</u>				
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 Final
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 Final
<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 Final
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 Final
<u>City Attorney</u>				
Personal Services	0	0	0	0
Operating Expenditures	164,768	148,625	171,494	182,194
Capital Outlay	0	0	0	0
Totals	164,768	148,625	171,494	182,194
Grand Total	164,768	148,625	171,494	182,194

FUNDING SOURCES	FY 15 Actual	FY 16 Actual	FY 17 Approved	FY 18 Final
General Fund	164,768	148,625	171,494	182,194
Grand Total	164,768	148,625	171,494	182,194

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 Final
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 Final
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 Final
<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	28,689
Non-Operating	0	125,000	0	0
Totals	375,492	519,529	430,506	461,726
<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 Final
<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	2,545,766

FUNDING SOURCES	FY 15 Actual	FY 16 Actual	FY 17 Approved	FY 18 Final
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	792,716
Grand Total	2,103,629	2,327,375	2,971,736	2,545,766

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 Final
<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 Final
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 Final
<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 Final
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 Final
<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	31,557
Debt Service	0	93,271	0	0
Totals	85,742	2,108,447	6,522,044	31,557
<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 Final
<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	822,000
Totals	0	0	0	822,000
Grand Total	950,025	2,822,782	7,183,823	1,773,820

FUNDING SOURCES	FY 15 Actual	FY 16 Actual	FY 17 Approved	FY 18 Final
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	858,678
Grand Total	950,025	2,822,782	7,183,823	1,773,820

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 Final
<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 Final
<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 Final
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 Final
<u>Electric Utility</u>				
Personal Services	706,231	732,216	849,122	903,905
Operating Expenditures	1,599,734	1,594,017	421,722	446,634
Capital Outlay	0	0	1,842,942	2,258,897
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	16,072,681
<u>Water Utility</u>				
Personal Services	360,682	383,680	189,780	195,113
Operating Expenditures	761,863	740,244	381,518	369,849
Capital Outlay	0	0	745,571	1,038,370
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	2,804,191
<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	674,378
Capital Outlay	0	0	487,113	1,191,652
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	3,468,131
<u>Public Works</u>				
Personal Services	316,272	352,962	373,409	388,941
Operating Expenditures	172,467	214,936	259,185	236,249
Capital Outlay	205,993	313,149	304,416	341,900
Totals	694,732	881,047	937,010	967,090
<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	214,985
Capital Outlay	0	0	29,754	26,000
Non-Operating	0	0	0	0
Totals	494,707	634,605	649,246	828,716

PUBLIC SERVICES

EXPENDITURES	FY 15 Actual	FY 16 Actual	FY 17 Approved	FY 18 Final
<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
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>				
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 - Millcreek Sink</u>				
Capital Outlay	0	0	0	400,000
Totals	0	0	0	400,000
<u>CP - Operations Center/Warehouse</u>				
Capital Outlay	0	0	4,488,674	855,000
Debt Service	0	26,240	0	0
Totals	0	26,240	4,488,674	855,000
Grand Total	20,508,912	20,469,944	29,145,261	26,915,134

FUNDING SOURCES	FY 15 Actual	FY 16 Actual	FY 17 Approved	FY 18 Final
General Fund	1,504,507	1,682,817	1,603,310	1,635,390
Special Revenue	5,785	7,531	17,920	23,663
Enterprise	17,660,252	16,827,293	21,121,425	22,412,815
Internal Service	555,468	724,077	5,715,121	2,437,500
Capital Projects	782,900	1,228,226	687,485	405,766
Trust & Agency	0	0	0	0
Grand Total	20,508,912	20,469,944	29,145,261	26,915,134

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 Final
<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 Final
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 Final
<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 Final
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 Final
<u>Special Expense-General Gov't</u>				
Personal Services	4,645	0	11,400	11,400
Operating Expenditures	82,043	96,868	114,034	107,974
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	1,518,054
<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	1,568,054

FUNDING SOURCES	FY 15 Actual	FY 16 Actual	FY 17 Approved	FY 18 Final
General Fund	1,445,874	1,528,218	3,486,186	1,518,054
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	1,568,054



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SECTION 5

GLOSSARY

GLOSSARY OF KEY TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

DEFICIT is the excess of expenditures or expenses over resources.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SURPLUS is an excess of resources over expenditures or expenses.

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

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

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

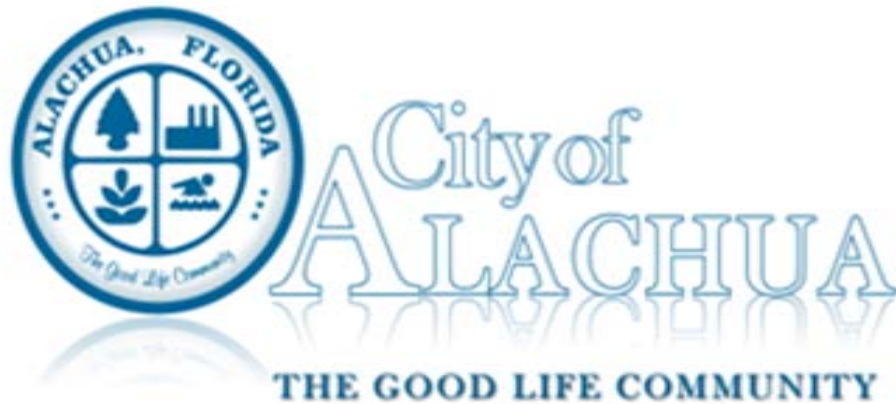
TRIM is an acronym for Truth In Millage Law. See the definition for **TRUTH IN MILLAGE LAW**.

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

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

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

CITY OF ALACHUA FISCAL YEAR 2018 FINAL BUDGET



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