

**FISCAL YEAR 2019-2020**

**TENTATIVE BUDGET**

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# CITY OF ALACHUA

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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  
Elliot O. Harris, Parks and Recreation Director  
Alan S. Henderson, Deputy City Clerk  
Chad D. Scott, Chief of Police  
Rodolfo Valladares, Public Services Director  
Grafton B. Wilson, Compliance and Risk Management Director  
Kathy Winburn, Planning and Community Development Director

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

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## **CITY OF ALACHUA GOVERNMENT**

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### **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 10,298.

### **FIVE-MEMBER COMMISSION**

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

### **ROLE OF THE CITY MANAGER**

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

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

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

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

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## INTRODUCTION

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This document represents the City of Alachua's tentative financial budget for FY 2019-2020. 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 2019-2020 Tentative Budget, at any level of detail, are encouraged to contact the Finance and Administrative Services Department.

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

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

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## TABLE OF CONTENTS

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### Section One: Budget Message

Budget Message .....	II
----------------------	----

### Section Two: Budget Summary

Introduction to City Budgeting .....	2
The Budget Process .....	3
City Organizational Chart .....	5
Budget Sources and Uses .....	7
Budget Revenues by Source .....	8
Budget Uses by Function .....	9
Budget by Function-All Funds.....	10
Budget Revenues by Source – General Fund.....	12
Budget Uses by Function – General Fund.....	13
Budget by Function – General Fund .....	14
Full Time Equivalent Positions Summary.....	15
Estimation of the City's Ending Fund Balance .....	16
Fund Balance Summary .....	17
Interfund Transfer Overview .....	18
Interfund Transfer Summary .....	19

### Section Three: Fund Summaries

Basis of Accounting and Budgeting .....	22
Fund Accounting .....	23
Budget by Fund Type .....	24
General Fund.....	25
Electric Utility Fund.....	26
Water Utility Fund.....	27
Wastewater Utility Fund .....	28
Mosquito Control Fund .....	29
Additional Court Costs Fund .....	30
Tree Bank Fund .....	31
Explorer Post 537 Fund .....	32
TK Basin Stormwater Assessment Fund.....	33
Wild Spaces Public Places Fund.....	34
Debt Service Fund .....	35
Donation Fund .....	36
Municipal Complex Projects Fund.....	37
Community Redevelopment Agency Fund.....	38
San Felasco Conservation Corridor Fund .....	39
Project Legacy Fund .....	40
Heritage Oaks Improvements Fund .....	41
CDBG-Neighborhood Revitalization Fund .....	42
Mill Creek Sink Fund.....	43
Florida Job Growth Fund .....	44
CDBG-Economic Development Fund.....	45
Internal Service Fund .....	46

#### **Section Four: Department Summaries**

City Commission.....	49
City Manager.....	50
City Attorney.....	51
Deputy City Clerk .....	52
Finance and Administrative Services .....	53
Planning and Community Development .....	55
Compliance and Risk Management.....	56
Recreation and Culture .....	57
Police Department .....	59
Public Services.....	61
Debt Service.....	64
Community Redevelopment Agency - CRA .....	65
Special Expense.....	66

#### **Section Five: Glossary**

Glossary.....	68
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# **SECTION 1**

## **BUDGET**

### **MESSAGE**



# City of Alachua

**MAYOR GIB COERPER**

Vice Mayor Dayna Miller  
Commissioner Shirley Green Brown  
Commissioner Gary Hardacre  
Commissioner Robert Wilford

**OFFICE OF THE CITY MANAGER**

**ADAM BOUKARI**

September 9, 2019

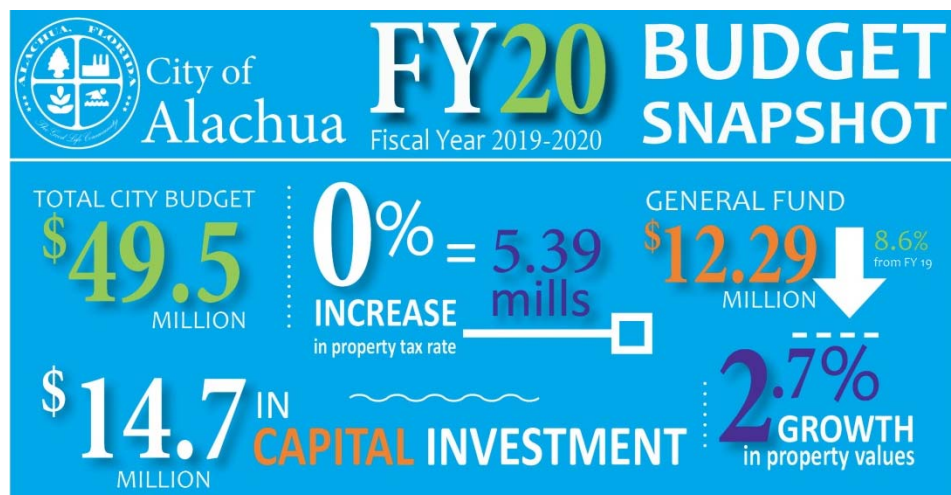
## **RE: CITY MANAGER'S FISCAL YEAR 2019-2020 BUDGET MESSAGE**

Honorable Mayor and Members of the City Commission:

I am pleased to submit the balanced Fiscal Year 2019-2020 Tentative Budget for the City of Alachua. As proposed, the Tentative Budget totals \$49,562,031, which represents a 14.21% decrease from the prior fiscal year of \$57,772,472 (amended). The decrease from the prior year is due in large part to the construction completion of capital projects. The General Fund Tentative Budget is \$12,290,343, a decrease of 8.6% from the prior fiscal year amount of \$13,445,762 (amended). The decrease is, in most part, attributable to reduction in interfund loans. Ad valorem taxes, which make up approximately a third of the General Fund, are projected to generate \$4.36 million. The City's overall ad valorem revenues increased 3.1%.

### **Budget Snapshot**

The City of Alachua budget development process is an inclusive and transparent process. All staff members of the City are able to contribute as well as the public through several public workshops conducted specifically for budget matters. The City Commission's vision for the community is outlined in the Strategic Plan, which provides initiatives that will carry out the goals of the community. The FY 2020 Budget has been compiled to consider input and direction from all of these stakeholders and aspects.





The economic environment of the City is performing well. The strengthened national and state economies continue to benefit the local community. Additionally, investments by the City in vital infrastructure enhancements are producing commercial and residential growth. Property values continue to rise and new construction provides for additional revenue. Fostering an environment where economic growth can flourish involves virtually every aspect of City operations. One of the central factors to be considered is the local tax burden. The Tentative Budget for FY 2020 is balanced at 5.3900 mills. Once again, this millage rate remains unchanged from the prior two fiscal years. As the City has to factor inflation and the increased costs associated with service delivery, maintaining a level millage rate is evidence of the easing of the tax burden that economic growth creates.

With a full service utilities operation, the City is responsible for ensuring all utilities are self-sustaining. The revenues of each utility must support the expenditures of each utility. The primary revenues for utilities are charges for services. Once again, the Tentative Budget for FY 2020 provides for no increase in electric rates. The water and wastewater budgets have been developed with a 3% rate increase to meet rising costs.

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

- Leveraging Technology
- Economic Development and Sustainability
- Talent Investment

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

## **Leveraging Technology**

All aspects of City operations have been touched by the evolutions in technology. In order to keep pace with advancements in technology and expectations by citizens for service delivery, there must be a strong commitment to investing in technology. The key to technology investment is leveraging it so the return is as great as possible for the community. This requires strategic focus, because



technology advances occur at a rapid pace. Services that were once delivered in person are now expected to be virtual, where residents and businesses can interact with their local government services from anywhere in the world at any time of day. This is a steep challenge to meet, but one that is achievable with a commitment to investing in technology. It is critical to underscore that making these advances takes time and it never stops. The technology era has forever changed the way the world works and with the City's commitment to investment in technology, all stakeholders of the community will benefit from the return.

### **Key Budget Allocations:**

- Network Solutions - \$150,000  
*Funding for a variety of network related improvements, hardware, and software that will support increased reliance on technology.*
- Computer Aided Dispatch Software - \$150,000  
*Funding for a new computer aided dispatch and records management system that will enhance police operations and reporting.*
- Tablets - \$33,000  
*Provides for the acquisition of tablets to support real time work order management, law enforcement, and a variety of other City operations.*
- Fiber Optic Connection - \$70,000  
*Funding for the installation of fiber optic cable to connect City facilities, which will allow for data and information to efficiently and securely be shared and accessed by City departments.*

### **Economic Development and Sustainability**

Economic development is multi-faceted and requires a commitment across all City operations. The regulatory environment, utilities infrastructure, and tax/fee structures, among others, all contribute to economic development. Investments made by the City in the area of infrastructure are returning to the community with new commercial and residential development. This investment is a short-term and long-term strategy. It's critical that the investments made today support today's needs in addition to the needs of the future. This requires advanced planning and forecasting. Furthermore, this leads to sustainability, where the return on infrastructure investment ensures competitive utility rates and supports the quality of life of the community.



### **Key Budget Allocations:**

- Alachua West Infrastructure Improvements - \$1.5 million  
*Funding provides for the completion of this project already under construction. The improvements include the construction of water and wastewater infrastructure, primarily along U.S. Hwy 441 near I-75, which will address bottlenecking issues.*
- Electric Substation - \$3.5 million

*Funding to provide for the construction of a second electric substation for the City, which will increase capacity and redundancy, reduce line loss and position the City for competitive wholesale power options.*

- Mill Creek Sink - \$800,000  
*Funding to provide for the construction of stormwater management facilities that will improve water quality near Mill Creek Sink.*
- San Felasco Parkway - \$5.2 million  
*Funding provides for the completion of this project currently under construction. The improvements include the construction of a new roadway between CR 241 and Progress Park and associated utilities. Funding provided via the Florida Job Growth Grant Fund.*
- Well Field Design - \$240,000  
*Funding to provide for the design of a future well field for the City's potable water system to support capacity and flows.*
- Road Resurfacing - \$200,000  
*Funding provides for the continued resurfacing of City roadways.*

## **Talent Investment**

The employees of the City are committed to delivering the best services to the community. These public servants work tirelessly to ensure the goals of the community are met and that Alachua is a wonderful place to live, work and play. The quality of life enjoyed by Alachua residents is attributable to the work of City staff. To be competitive in the local labor market, the City must invest in employees. This includes providing equitable pay, benefits and a culture that fosters high levels of morale. With these goals met, retaining and attracting talented individuals to the City staff continues. As the City continues to grow, additional positions are necessary to support service delivery and maintain the quality of life of the community.



### **Key Budget Allocations:**

- Merit Increase - \$179,000  
*Employees are able to earn up to a 4% merit increase based on performance evaluations.*
- Longevity Incentive - \$75,000  
*Funding for milestone years of service accomplishments to promote employee retention.*
- Police Officer Addition (2) - \$117,000

*Provides funding for the addition of two (2) full time equivalents (FTE), classified as a Police Officer I in the Police Department.*

- Public Works Technician Addition - \$41,000  
*Provides funding for the addition of one (1) FTE, classified as a Public Works Technician in the Public Services Department.*
- Facilities Custodial Worker Addition - \$40,000  
*Provides funding for the addition of one (1) FTE, classified as a Facilities Custodial Worker in the Finance & Administrative Services Department.*

## **Looking Forward**

The FY 2020 Tentative Budget has been prepared based on the goals and vision established by the City Commission. All stakeholders of Alachua will continue to see excellent service delivery and enhancements in quality of life and sustainability. The work ahead is challenging, but also incredibly rewarding. The inclusionary budget development process has produced a Tentative Budget that will provide a positive return on the investments made by the citizens of Alachua.

As the new fiscal year is approaching, the City is well prepared to continue the positive results of the Good Life Community. Once again, the funding provided for in the Tentative Budget will strategically support the activities of the City and in return benefit residents and businesses. I look forward to the opportunities before us, and it is with deep respect that I proudly submit the FY 2020 Tentative Budget.

Sincerely,



Adam Boukari  
City Manager





## **SECTION 2 BUDGET SUMMARY**

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## INTRODUCTION TO CITY BUDGETING

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### **Defining a City Budget**

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

### **Defining Revenue**

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

### **Defining Expenditure**

Expenditures are the usage of financial resources. There are four basic types of expenditures: personal services, operating, capital and debt. Personal services include all salary and salary related expenditures. Operating expenditures include the day-to-day expenses such as supplies, utilities, and equipment purchases. Capital expenditures include construction of roads, parks, buildings and the purchase of land. Debt is the expense related to principal and interest on long-term bonds and notes issued by the City.

### **Defining Fund Balance**

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

### **Defining Fund Accounting**

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

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



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## THE BUDGET PROCESS

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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 2019 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 2019. 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 2019-2020 was established on July 22, 2019. The tentative millage rate was used by the Property Appraiser to prepare Truth-in-Millage or “TRIM” notices distributed in mid-August. TRIM notices advise County taxpayers of how tax rates proposed by all local taxing authorities, combines with current information on assessed value of real property, will affect the taxes on each taxed parcel of land. The TRIM notice also serves as the official notification of the time and place of the first public hearing for adoption of tentative millage rates and budget by each taxing authority.

State law requires two public budget hearings. The first public budget hearing will be held on September 9, 2019. After hearing public testimony, the City Commission will adopt the tentative millage rate and the FY 2019-2020 Tentative Budget. The second public hearing will be held on September 23, 2019. The hearing will be advertised by a published notice along with a published millage rate and a breakdown of the FY 2019-2020 Final Budget. Like the first public hearing, the City Commission will hear public testimony prior to adopting the final millage rate and the FY 2019-2020 Final Budget.

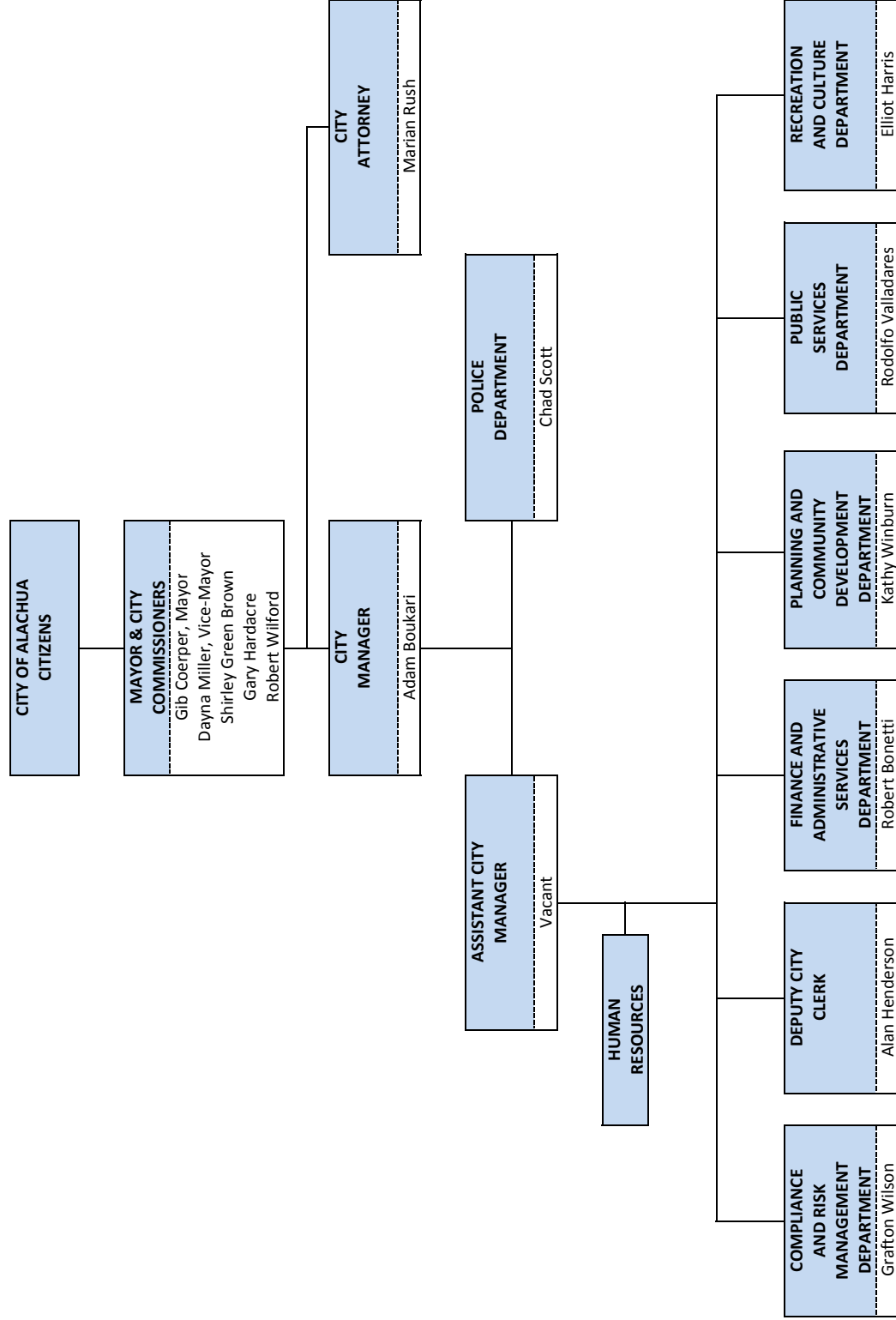
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## BUDGET PROCESS HIGHLIGHTS

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<b>Preparation</b>	April 22	Budget Kickoff meeting held.
	May 23	Budgetary submissions deadline for Departments.
<b>Review</b>	May-July	Submitted budgets are reviewed by the Finance and Administrative Services Department, City Manager with Department Directors to develop the proposed budget.
	June 1	Preliminary property tax roll information received from Property Appraiser's Office.
	June 25	Strategic Initiative Planning Retreat with City Commission and the public.
	July 1	Official preliminary taxable values are provided by Property Appraiser's Office.
<b>Adoption</b>	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 12 and 26	City Manager presents proposed budgets to the City Commission.
	September 9	First Public Hearing to Adopt the Tentative Millage Rate for the 2019 Tax Roll Year and the FY 2019-2020 Tentative Budget (required by State law).
	September 23	Second Public Hearing to Adopt Final Millage Rate for the 2019 Tax Roll Year and the FY 2019-2020 Final Budget (required by State law).

# CITY OF ALACHUA GOVERNMENT





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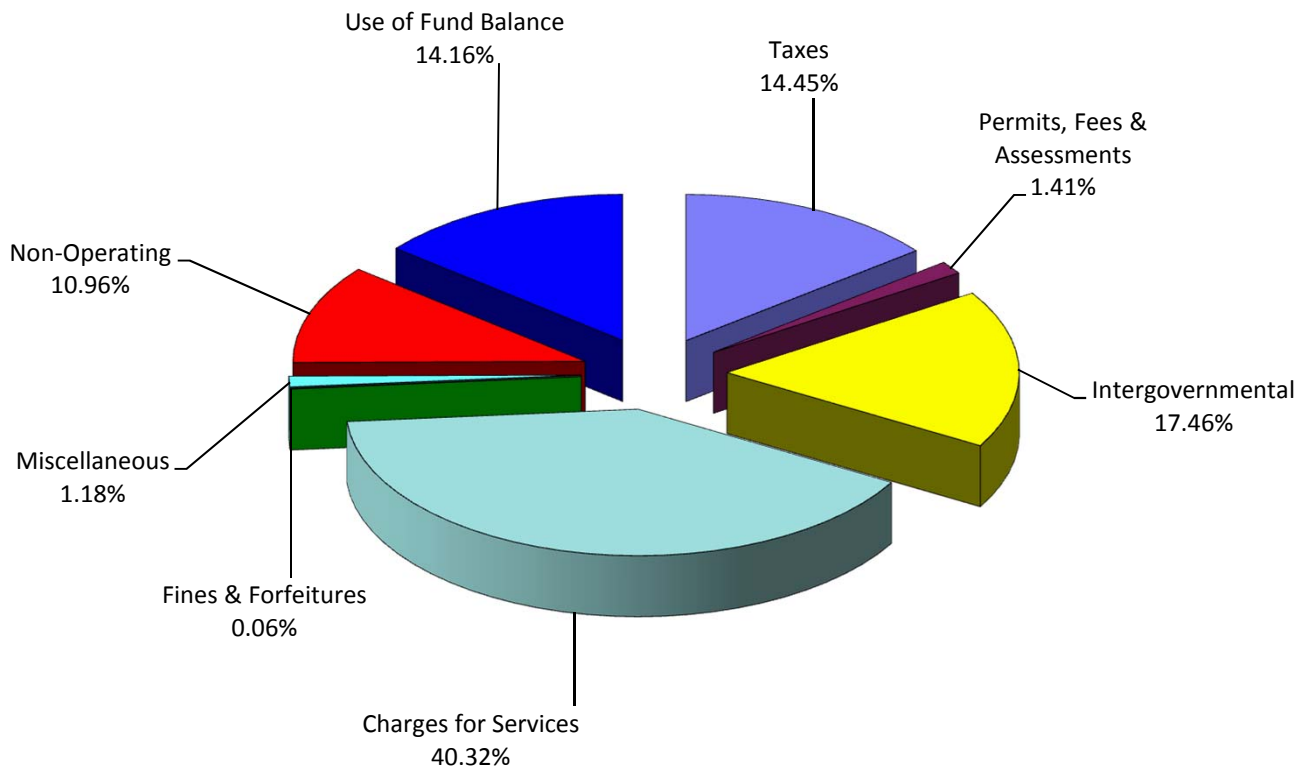
## BUDGET SOURCES AND USES

Sources	FY 17 Actual	FY 18 Actual	FY 19 Approved	FY 20 Tentative
Use of Fund Balance	\$0	\$0	\$7,538,968	\$7,015,832
Revenue:				
Ad Valorem Taxes	4,171,075	4,090,645	4,233,238	4,362,823
Other Taxes	2,403,250	2,681,140	2,734,796	2,799,786
Permits, Fees & Assessments	491,242	536,372	608,560	699,372
Intergovernmental Revenue	1,594,494	1,241,335	11,837,658	8,654,194
Charges for Services	20,696,606	21,533,215	19,605,570	19,983,427
Fines and Forfeitures	34,008	29,230	26,800	29,800
Miscellaneous Revenue	(38,018)	1,604,166	391,520	584,725
Total Revenue	29,352,657	31,716,103	39,438,142	37,114,127
Transfers-In	5,478,044	3,398,431	7,190,458	5,730,862
Other Non-Revenues	0	766,667	0	0
Less Undercollection	0	0	(993,381)	(298,790)
	5,478,044	4,165,098	6,197,077	5,432,072
<b>TOTAL SOURCES</b>	<b>\$34,830,701</b>	<b>\$35,881,201</b>	<b>\$53,174,187</b>	<b>\$49,562,031</b>

USES	FY 17 Actual	FY 18 Actual	FY 19 Approved	FY 20 Tentative
Operating Budget				
Personnel Services	\$8,300,370	\$8,753,509	\$9,443,714	\$10,121,652
Operating Expenses	16,228,235	16,433,074	14,122,595	14,484,452
Capital Outlay	7,394,057	1,048,098	19,614,974	16,294,180
Total Operating Budget	31,922,662	26,234,681	43,181,283	40,900,284
Grants & Aids	33,300	20,000	63,625	40,000
Debt Service	1,304,860	1,316,174	2,378,821	2,470,885
Transfers to Other Funds	5,478,044	3,398,431	7,190,458	5,730,862
Other Uses	58,459	20,270	0	0
Contingency	0	0	360,000	420,000
<b>TOTAL USES</b>	<b>\$38,797,325</b>	<b>\$30,989,556</b>	<b>\$ 53,174,187</b>	<b>\$ 49,562,031</b>

## FY 2019-2020 BUDGET REVENUES BY SOURCE

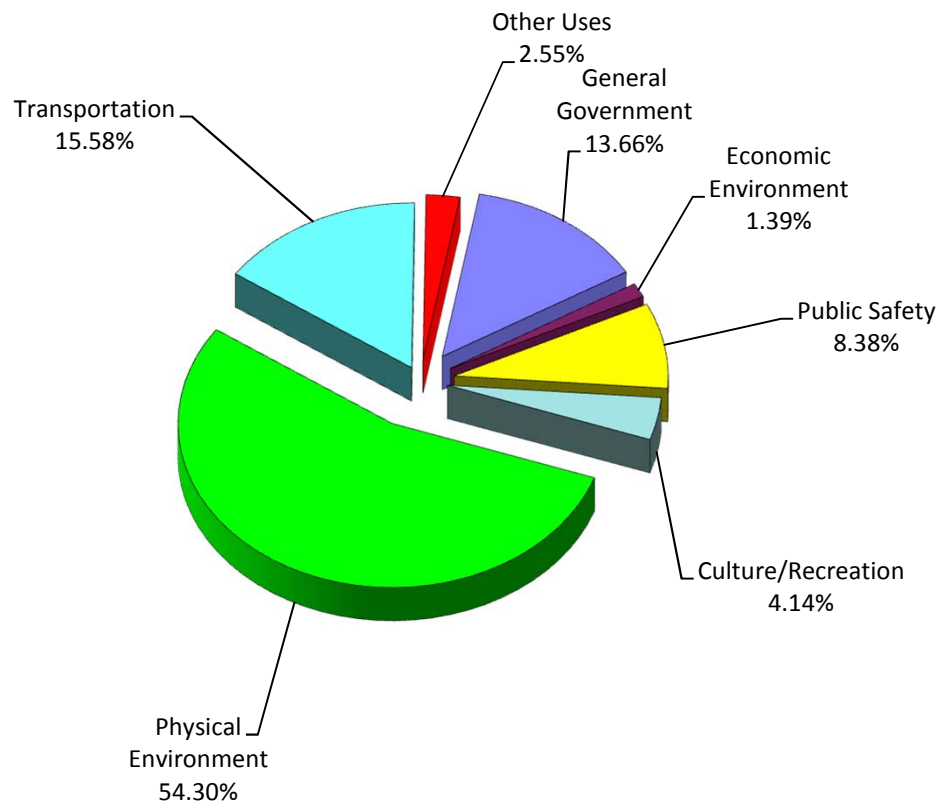
Taxes	\$ 7,162,609
Permits, Fees & Assessments	699,372
Intergovernmental	8,654,194
Charges for Services	19,983,427
Fines & Forfeitures	29,800
Miscellaneous	584,725
Non-Operating	5,432,072
Use of Fund Balance	<u>7,015,832</u>
<b>TOTAL</b>	<b><u>\$ 49,562,031</u></b>





## FY 2019-2020 BUDGET USES BY FUNCTION

General Government	\$ 6,768,116
Economic Environment	690,668
Public Safety	4,151,543
Culture/Recreation	2,050,104
Physical Environment	26,912,744
Transportation	7,722,784
Other Uses	1,266,072
<b>TOTAL</b>	<b><u>\$ 49,562,031</u></b>



## FY 2019-2020 BUDGET BY FUNCTION - ALL FUNDS

	FY 17 Actual	FY 18 Actual	FY 19 Approved	FY 20 Tentative
<b>General Government</b>				
Legislative	\$ 137,188	\$ 134,839	\$ 130,210	\$ 130,832
Executive	592,227	714,067	637,494	624,109
Financial & Administrative	2,136,337	2,472,769	2,834,034	3,062,395
Legal Counsel	213,106	128,024	156,000	156,000
Comprehensive Planning	712,122	769,786	954,068	1,021,138
Debt Service Payments	876,484	925,085	1,064,965	1,063,051
Other General Government	703,688	710,815	1,037,196	903,954
Subtotal	5,371,152	5,855,385	6,813,967	6,961,479
<b>Public Safety</b>				
Law Enforcement	2,825,930	3,093,928	3,448,004	3,941,478
Fire Services	667,811	7,230	10,854	0
Protective Inspections	187,625	177,971	201,541	210,065
Other Public Safety	0	0	0	0
Subtotal	3,681,366	3,279,129	3,660,399	4,151,543
<b>Physical Environment</b>				
Electric Utility Services	10,774,816	10,505,040	12,319,709	15,662,910
Water Utility Services	1,358,534	1,597,180	1,783,938	1,994,897
Garbage/Solid Waste Services	707,533	693,187	699,312	718,200
Sewer/Wastewater Services	2,362,798	2,414,271	3,048,342	2,021,163
Water Distribution/Collection Services	327,299	570,790	785,060	731,211
Flood Control/Stormwater Management	213,018	101,973	1,417,482	834,456
Mosquito Control	37,555	44,833	47,082	75,117
Subtotal	15,781,553	15,927,274	20,100,925	22,037,954
<b>Transportation</b>				
Transit Systems	0	0	0	0
Streets & Roads Facilities	1,187,287	654,080	10,023,743	7,529,421
Subtotal	1,187,287	654,080	10,023,743	7,529,421
<b>Economic Environment</b>				
Housing & Urban Development	0	0	0	0
Industry Development	0	0	0	0
Other Economic Environment	299,413	510,438	660,222	680,668
Subtotal	299,413	510,438	660,222	680,668
<b>Human Services</b>				
Health	0	0	0	0
Welfare	0	0	0	0
Other Human Services	0	0	0	0
Subtotal	0	0	0	0
<b>Culture/Recreation</b>				
Recreation and Culture	6,891,790	1,307,851	4,364,473	2,050,104
Subtotal	6,891,790	1,307,851	4,364,473	2,050,104

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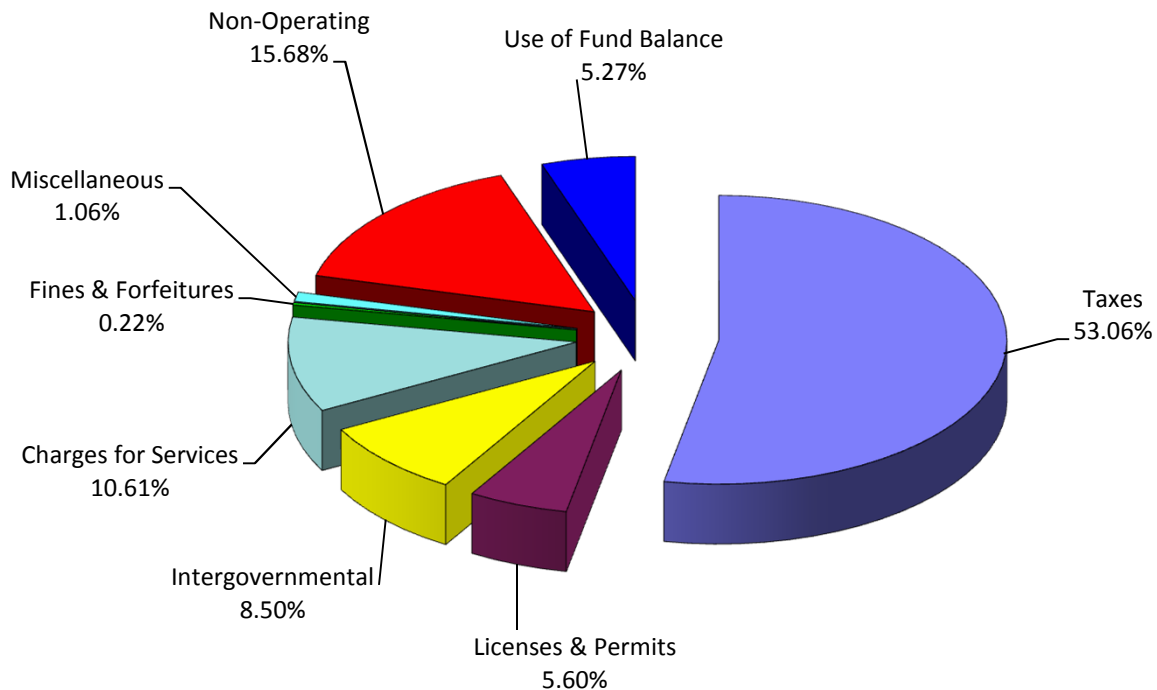
**FY 2019-2020 BUDGET BY FUNCTION - ALL FUNDS**

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	<b>FY 17 Actual</b>	<b>FY 18 Actual</b>	<b>FY 19 Approved</b>	<b>FY 20 Tentative</b>
<b>Courts</b>				
Court-Related Services	0	0	0	0
Subtotal	0	0	0	0
<b>Other Uses</b>				
Interfund Transfers	5,478,044	3,398,431	7,190,458	5,730,862
Other Uses	58,459	20,270	0	0
Contingency	0	0	360,000	420,000
Subtotal	5,536,503	3,418,701	7,550,458	6,150,862
<b>Grand Total</b>	<b>\$ 38,749,064</b>	<b>\$ 30,952,858</b>	<b>\$ 53,174,187</b>	<b>\$ 49,562,031</b>

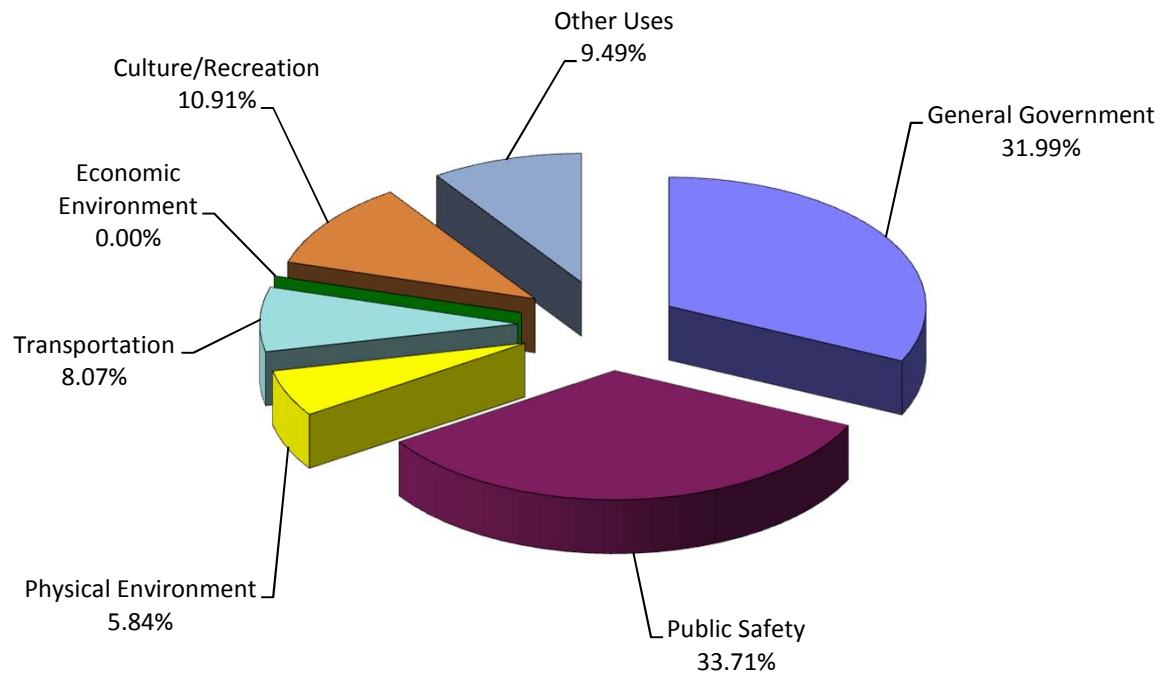
## FY 2019-2020 BUDGET REVENUES BY SOURCE - GENERAL FUND

Taxes	\$ 6,520,963
Licenses & Permits	688,812
Intergovernmental	1,044,304
Charges for Services	1,304,415
Fines & Forfeitures	27,000
Miscellaneous	130,100
Non-Operating	1,927,000
Use of Fund Balance	647,749
<b>TOTAL</b>	<b><u>\$ 12,290,343</u></b>



## FY 2019-2020 BUDGET USES BY FUNCTION - GENERAL FUND

General Government	\$ 3,931,317
Public Safety	4,142,493
Physical Environment	718,200
Transportation	991,424
Economic Environment	-
Culture/Recreation	1,340,837
Other Uses	1,166,072
<b>TOTAL</b>	<b><u>\$ 12,290,343</u></b>



## BUDGET BY FUNCTION - GENERAL FUND

	FY 17 Actual	FY 18 Actual	FY 19 Approved	FY 20 Tentative
<b>General Government</b>				
Legislative	\$ 137,188	\$ 134,839	\$ 130,210	\$ 130,832
Executive	592,227	714,067	637,494	624,109
Financial & Administrative	1,127,926	1,151,620	1,456,801	1,563,256
Legal Counsel	213,106	128,024	156,000	156,000
Comprehensive Planning	680,839	737,448	889,078	918,663
Other General Government	448,976	404,031	695,454	538,457
Subtotal	3,200,262	3,270,029	3,965,037	3,931,317
<b>Public Safety</b>				
Law Enforcement	2,823,358	3,090,456	3,437,295	3,932,428
Protective Inspections	187,625	177,971	201,541	210,065
Fire Rescue Services	667,811	7,230	10,854	0
Subtotal	3,678,794	3,275,657	3,649,690	4,142,493
<b>Physical Environment</b>				
Garbage/Solid Waste Control Services	714,733	695,307	699,312	718,200
Subtotal	714,733	695,307	699,312	718,200
<b>Transportation</b>				
Streets & Roads Facilities	857,302	629,188	1,281,279	991,424
Subtotal	857,302	629,188	1,281,279	991,424
<b>Economic Environment</b>				
Employment Opportunity	0	0	0	0
Industry Development	0	0	0	0
Other Economic Development	0	0	0	0
Subtotal	0	0	0	0
<b>Human Services</b>				
Health	0	0		
Other Human Services	0	0		
Subtotal	0	0	0	0
<b>Culture/Recreation</b>				
Recreation and Culture	586,538	824,687	989,502	1,340,837
Subtotal	586,538	824,687	989,502	1,340,837
<b>Courts</b>				
Court-Related Services	0	0	0	0
Subtotal	0	0	0	0
<b>Other Uses</b>				
Interfund Transfers	3,095,943	1,035,834	2,650,657	966,072
Contribution to Fund Balance	0	0	0	0
Contingency	0	0	200,000	200,000
Subtotal	3,095,943	1,035,834	2,850,657	1,166,072
<b>Grand Total</b>	<b>\$ 12,133,572</b>	<b>\$ 9,730,702</b>	<b>\$ 13,435,477</b>	<b>\$ 12,290,343</b>



## FULL-TIME EQUIVALENT POSITIONS SUMMARY

Department Name	Actual FY 16/17	Actual FY 17/18	Approved FY 18/19	Tentative FY 19/20
City Commission	5.00	5.00	5.00	5.00
City Manager (2) (3) (16)	5.00	6.00	6.00	6.00
Administrative Services	0.00	0.00	0.00	0.00
Deputy City Clerk	2.00	2.00	2.00	2.00
Finance & Administrative Svcs. (3) (5) (14) (18)	25.00	26.00	26.00	27.00
Planning & Community Development (9)	8.00	8.00	8.00	8.00
Compliance & Risk Management (1) (15)	4.00	5.00	5.00	5.00
Recreation & Culture (2) (5) (8) (17)	6.00	6.00	7.00	8.00
APD (4) (10) (11) (19)	32.50	34.50	34.50	36.50
Public Services (6) (7) (12) (13) (20)	38.00	40.00	40.00	41.00
<b>TOTALS</b>	<b>125.50</b>	<b>132.50</b>	<b>133.50</b>	<b>138.50</b>

- (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) Executive Assistant position from City Manager moved to Recreation as an Events Coordinator in FY 17.
- (3) 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.
- (4) APD added (1.0 FTE) Communications Supervisor in FY 17.
- (5) Recreation maintenance personnel - (3.0 FTE) consolidated under Facilities and custodian position (1.0 FTE) added within Finance & Administrative Services for FY 17.
- (6) 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.
- (7) 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.
- (8) Recreation added a Recreation Assistant (1.0) added during FY 17 and an additional (1.0 FTE) for FY19.
- (9) Planning & Community Development added a CRA Coordinator (1.0 FTE) during FY 17.
- (10) APD consolidated 4 part-time positions (0.5 FTE each) into (2.0 FTE).
- (11) Police Officer positions (2.0 FTE) being added to APD for FY18.
- (12) Construction/Project Manager position (1.0 FTE) being added to Public Services for FY 18.
- (13) Distribution/Collections Technician position (1.0 FTE) being added to Public Services for FY 18.
- (14) IT Technical Assistant (1.0 FTE) being added to Finance & Administrative Services for FY 18.
- (15) Contracts Specialist position (1.0 FTE) being added to Compliance & Risk Management for FY 18.
- (16) Communications & Executive Project Manager position (1.0 FTE) being added to City Manager for FY 18.
- (17) Recreation added a Recreation Assistant position (1.0 FTE) during FY 19.
- (18) Additional Facilities Custodial Worker added for FY 20 (1.0 FTE).
- (19) Additional Police Officer positions added to APD for FY 20 (2.0 FTE).
- (20) Additional Public Works Technician added (1.0 FTE) for FY 20.

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

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**ESTIMATION OF THE CITY'S ENDING FUND BALANCE FOR FY 2019-2020**

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The City's estimation of ending fund balance, for budgetary purposes as of FY 20, represents the useable, unrestricted cash balance position on September 30, 2020. This modified measurement is utilized to ensure that the City maintains an annual unappropriated balance at a level sufficient to maintain adequate cash flow and to eliminate the need for short-term borrowing, separate from the reserve for contingency. The total unappropriated balance for the City is approximately \$10.4 million, excluding reserves.

A factor that should be reviewed when estimating the City's position on September 30, 2020 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, 2020.

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

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

## FY 20 TENTATIVE BUDGET FUND BALANCE SUMMARY

Fund Title	Estimated Beginning Fund Balance	Revenues/ Sources	Expenditures/ Uses	Estimated Ending Fund Balance
<b>General Fund</b>	\$ 4,443,938	\$ 11,642,594	\$ 12,290,343	\$ 3,796,189
<b>Subtotal General Fund</b>	<b>4,443,938</b>	<b>11,642,594</b>	<b>12,290,343</b>	<b>3,796,189</b>
<b>Special Revenue Funds</b>				
Additional Court Costs	1,600	2,800	3,800	600
Tree Bank Fund	66,847	0	66,847	0
Explorer Post 537 Fund	5,250	0	5,250	0
TK Basin Special Assessment Fund	22,830	10,860	28,690	5,000
Wild Spaces Public Places Fund	2,491	692,146	690,000	4,637
Donation Fund	15,451	0	15,451	0
Community Redevelopment Agency (CRA) Fund	488,119	477,652	690,668	275,103
<b>Subtotal Special Revenue Funds</b>	<b>602,588</b>	<b>1,183,458</b>	<b>1,500,706</b>	<b>285,340</b>
<b>Debt Service Funds</b>				
Debt Service Fund	620,616	850,216	837,127	633,705
<b>Subtotal Debt Service Funds</b>	<b>620,616</b>	<b>850,216</b>	<b>837,127</b>	<b>633,705</b>
<b>Capital Projects Funds</b>				
San Felasco Conservation Corridor Fund	3,816	0	3,816	0
Heritage Oaks Fund	5,766	0	5,766	0
CDBG Neighborhood Revitalization Grant Fund	10,800	347,000	357,800	0
Mill Creek Sink Fund	0	800,000	800,000	0
FL Job Growth Grant Fund	0	5,200,000	5,200,000	0
CDBG Economic Development Grant Fund	0	980,197	980,197	0
<b>Subtotal Capital Projects Funds</b>	<b>20,382</b>	<b>7,327,197</b>	<b>7,347,579</b>	<b>0</b>
<b>Enterprise Funds</b>				
Electric Utility Fund	8,717,304	14,462,037	18,652,397	4,526,944
Water Utility Fund	1,609,824	1,662,775	3,207,033	65,566
Wastewater Utility Fund	222,998	2,638,910	2,666,547	195,361
Mosquito Control Fund	82,041	61,900	102,900	41,041
<b>Subtotal Enterprise Funds</b>	<b>10,632,167</b>	<b>18,825,622</b>	<b>24,628,877</b>	<b>4,828,912</b>
<b>Internal Service Funds</b>				
Utility Administration & Operations Fund	1,063,135	2,717,112	2,957,399	822,848
<b>Subtotal Internal Service Funds</b>	<b>1,063,135</b>	<b>2,717,112</b>	<b>2,957,399</b>	<b>822,848</b>
<b>Trust &amp; Agency Funds</b>	0	0	0	0
<b>Subtotal Trust &amp; Agency Funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>\$ 17,382,826</b>	<b>\$ 42,546,199</b>	<b>\$ 49,562,031</b>	<b>\$ 10,366,994</b>

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## **INTERFUND TRANSFER OVERVIEW**

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

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

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

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

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

## SUMMARY OF INTERFUND TRANSFERS FISCAL YEAR 2019-2020

TRANSFERS OUT		AMOUNT	TRANSFERS IN		AMOUNT
001	GENERAL FUND	\$ 966,072	070	DEBT SERVICE FUND	\$ 782,113
			310	CRA FUND	183,959
010	ELECTRIC UTILITY FUND	2,989,487	001	GENERAL FUND	2,000,000
			700	INTERNAL SERVICE FUND	989,487
020	WATER UTILITY FUND	1,162,136	700	INTERNAL SERVICE FUND	1,162,136
030	WASTE WATER UTILITY FUND	595,384	070	DEBT SERVICE FUND	67,678
			700	INTERNAL SERVICE FUND	527,706
042	MOSQUITO CONTROL FUND	17,783	700	INTERNAL SERVICE FUND	17,783
TOTAL TRANSFERS		\$ <u>5,730,862</u>			\$ <u>5,730,862</u>



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## **SECTION 3 FUND SUMMARIES**

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## **BASIS OF ACCOUNTING AND BUDGETING**

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Because the revenue and expenditure estimates contained in the Tentative Fiscal Year 2019-2020 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.



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## FUND ACCOUNTING

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**All Fund Types:** FY 20--\$49,562,031

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

The City of Alachua developed the revenue and expenditure estimates contained in the Tentative Fiscal Year 2019-2020 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 20--\$12,290,343

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

**Debt Service Funds:** FY 20--\$837,127

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 20--\$1,500,706

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 20--\$7,347,579

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 20--\$24,628,877

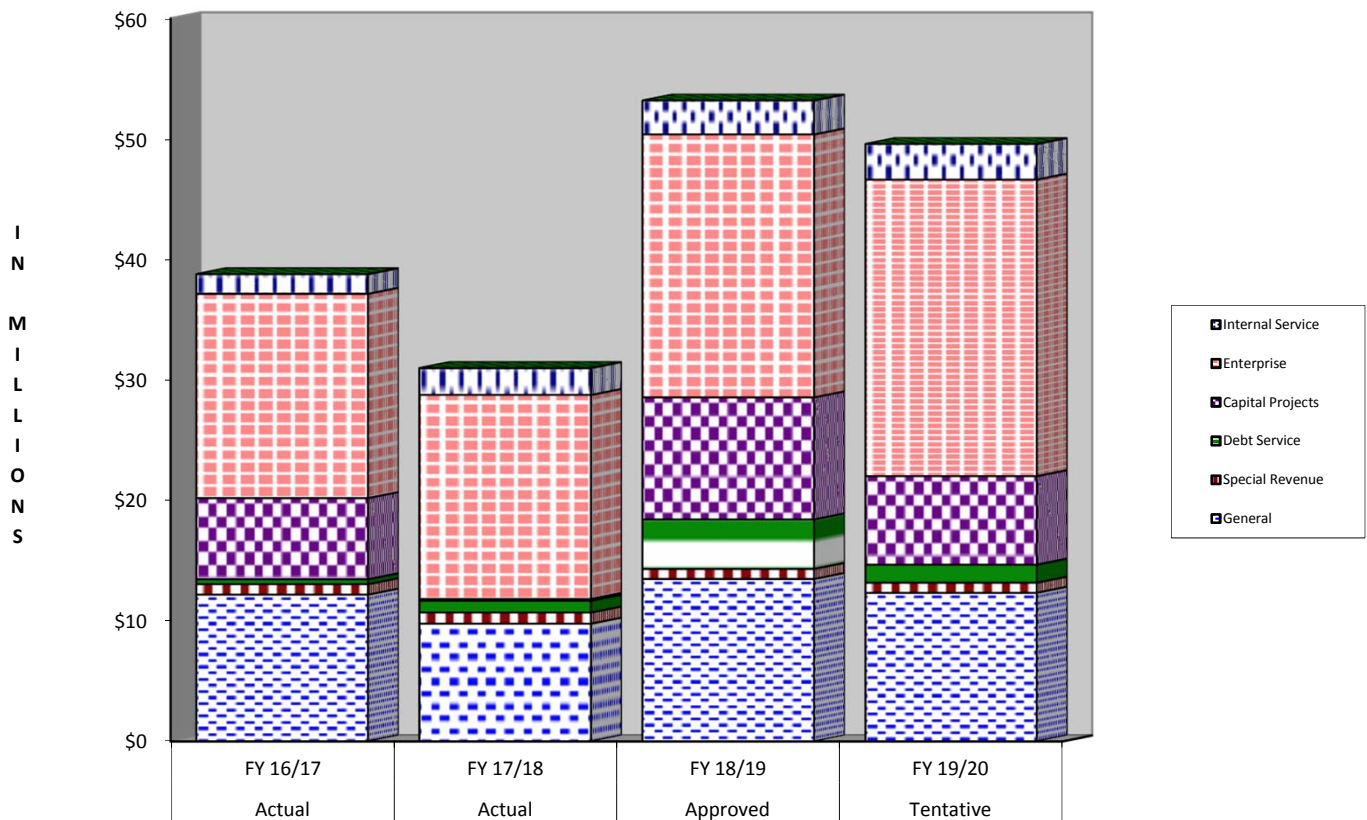
Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises in which the intent of the governing body is that all costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily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

**Internal Service Funds:** FY 20--\$2,957,399

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 16/17	Actual FY 17/18	Approved FY 18/19	Tentative FY 19/20
General	\$ 12,133,572	\$ 9,730,702	\$ 13,435,477	\$ 12,290,343
Debt Service	870,076	925,085	836,799	837,127
Special Revenue	409,210	970,500	4,114,123	1,500,706
Capital Projects	6,741,030	153,439	10,132,568	7,347,579
Enterprise	16,967,063	16,942,071	21,838,872	24,628,877
Internal Service	1,628,113	2,231,061	2,816,348	2,957,399
Trust & Agency	-	-	-	-
<b>Total</b>	<b>\$38,749,064</b>	<b>\$30,952,858</b>	<b>\$53,174,187</b>	<b>\$49,562,031</b>



## GENERAL FUND (001)

REVENUE	Actual FY 16/17	Actual FY 17/18	Approved FY 18/19	Tentative FY 19/20
<b>OPERATING REVENUE:</b>				
TAXES	\$ 6,205,670	\$ 6,166,255	\$ 6,363,438	\$ 6,520,963
PERMITS, FEES & ASSESSMENTS	484,466	525,615	598,000	688,812
INTERGOVERNMENTAL REVENUE	944,754	962,916	965,964	1,044,304
CHARGES FOR SERVICES	989,859	1,062,809	1,128,828	1,304,415
FINES AND FORFEITURES	31,156	27,203	25,000	27,000
MISCELLANEOUS REVENUE	98,597	111,469	53,300	130,100
<b>TOTAL OPERATING</b>	<b>8,754,502</b>	<b>8,856,267</b>	<b>9,134,530</b>	<b>9,715,594</b>
<b>NON-OPERATING REVENUE:</b>				
OPERATING TRANSFERS IN	2,000,000	2,000,000	2,000,000	2,000,000
USE OF FUND BALANCE	0	0	2,354,747	647,749
OTHER NON-REVENUES	0	0	(53,800)	(73,000)
<b>TOTAL NON-OPERATING</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>4,300,947</b>	<b>2,574,749</b>
<b>TOTAL REVENUE</b>	<b>\$ 10,754,502</b>	<b>\$ 10,856,267</b>	<b>\$ 13,435,477</b>	<b>\$ 12,290,343</b>

EXPENDITURE	Actual FY 16/17	Actual FY 17/18	Approved FY 18/19	Tentative FY 19/20
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 5,398,221	\$ 5,777,512	\$ 6,102,151	\$ 6,626,016
OPERATING EXPENSES	3,037,689	2,484,580	2,971,502	3,039,950
CAPITAL OUTLAY	561,222	410,656	1,467,542	1,438,305
DEBT SERVICE	0	0	0	0
GRANTS AND AIDS	33,300	20,000	43,625	20,000
<b>TOTAL OPERATING</b>	<b>9,030,432</b>	<b>8,692,748</b>	<b>10,584,820</b>	<b>11,124,271</b>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	3,095,943	1,035,834	2,650,657	966,072
RESERVE FOR CONTINGENCY	0	0	200,000	200,000
NON-OPERATING	7,200	2,120	0	0
CONTRIBUTION TO FUND BALANCE	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<b>3,103,143</b>	<b>1,037,954</b>	<b>2,850,657</b>	<b>1,166,072</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 12,133,575</b>	<b>\$ 9,730,702</b>	<b>\$ 13,435,477</b>	<b>\$ 12,290,343</b>

## ELECTRIC UTILITY FUND (010)

REVENUE	Actual FY 16/17	Actual FY 17/18	Approved FY 18/19	Tentative FY 19/20
<b>OPERATING REVENUE:</b>				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	13,599,923	13,885,464	14,100,000	14,149,537
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	291,327	309,058	264,500	312,500
<b>TOTAL OPERATING</b>	<b>13,891,250</b>	<b>14,194,522</b>	<b>14,364,500</b>	<b>14,462,037</b>
<b>NON-OPERATING REVENUE:</b>				
USE OF FUND BALANCE	0	0	1,565,374	4,190,360
OTHER NON-REVENUES	0	100,000	(718,000)	0
<b>TOTAL NON-OPERATING</b>	<b>0</b>	<b>100,000</b>	<b>847,374</b>	<b>4,190,360</b>
<b>TOTAL REVENUE</b>	<b>\$ 13,891,250</b>	<b>\$ 14,294,522</b>	<b>\$ 15,211,874</b>	<b>\$ 18,652,397</b>

EXPENDITURE	Actual FY 16/17	Actual FY 17/18	Approved FY 18/19	Tentative FY 19/20
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 949,437	\$ 754,545	\$ 945,848	\$ 1,016,078
OPERATING EXPENSES	9,790,857	9,731,312	8,848,673	8,881,175
CAPITAL OUTLAY	0	0	2,054,480	5,292,724
DEBT SERVICE	80,062	32,823	470,708	472,933
<b>TOTAL OPERATING</b>	<b>10,820,356</b>	<b>10,518,680</b>	<b>12,319,709</b>	<b>15,662,910</b>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	2,324,126	2,300,000	2,892,165	2,989,487
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<b>2,324,126</b>	<b>2,300,000</b>	<b>2,892,165</b>	<b>2,989,487</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 13,144,482</b>	<b>\$ 12,818,680</b>	<b>\$ 15,211,874</b>	<b>\$ 18,652,397</b>

## WATER UTILITY FUND (020)

REVENUE	Actual FY 16/17	Actual FY 17/18	Approved FY 18/19	Tentative FY 19/20
<b>OPERATING REVENUE:</b>				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	1,565,531	1,622,424	1,708,938	1,724,675
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	(510,814)	32,724	22,500	25,000
<b>TOTAL OPERATING</b>	<b>1,054,717</b>	<b>1,655,148</b>	<b>1,731,438</b>	<b>1,749,675</b>
<b>NON-OPERATING REVENUE:</b>				
USE OF FUND BALANCE	0	0	1,272,036	1,544,258
OTHER NON-REVENUES	0	150,000	(86,571)	(86,900)
<b>TOTAL NON-OPERATING</b>	<b>0</b>	<b>150,000</b>	<b>1,185,465</b>	<b>1,457,358</b>
<b>TOTAL REVENUE</b>	<b>\$ 1,054,717</b>	<b>\$ 1,805,148</b>	<b>\$ 2,916,903</b>	<b>\$ 3,207,033</b>

EXPENDITURE	Actual FY 16/17	Actual FY 17/18	Approved FY 18/19	Tentative FY 19/20
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 160,572	\$ 87,047	\$ 203,260	\$ 212,583
OPERATING EXPENSES	1,189,895	1,495,244	394,541	403,339
CAPITAL OUTLAY	0	0	1,100,780	1,205,000
DEBT SERVICE	10,648	16,997	85,357	173,975
<b>TOTAL OPERATING</b>	<b>1,361,115</b>	<b>1,599,288</b>	<b>1,783,938</b>	<b>1,994,897</b>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	0	0	1,082,965	1,162,136
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	50,000	50,000
<b>TOTAL NON-OPERATING</b>	<b>0</b>	<b>0</b>	<b>1,132,965</b>	<b>1,212,136</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,361,115</b>	<b>\$ 1,599,288</b>	<b>\$ 2,916,903</b>	<b>\$ 3,207,033</b>

## WASTEWATER UTILITY FUND (030)

REVENUE	Actual FY 16/17	Actual FY 17/18	Approved FY 18/19	Tentative FY 19/20
<b>OPERATING REVENUE:</b>				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	2,249,242	2,429,980	2,609,604	2,744,800
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	25,966	28,191	31,000	33,000
<b>TOTAL OPERATING</b>	<b>2,275,208</b>	<b>2,458,171</b>	<b>2,640,604</b>	<b>2,777,800</b>
<b>NON-OPERATING REVENUE:</b>				
USE OF FUND BALANCE	0	0	1,138,852	27,637
OTHER NON-REVENUES	0	100,000	(132,030)	(138,890)
<b>TOTAL NON-OPERATING</b>	<b>0</b>	<b>100,000</b>	<b>1,006,822</b>	<b>(111,253)</b>
<b>TOTAL REVENUE</b>	<b>\$ 2,275,208</b>	<b>\$ 2,558,171</b>	<b>\$ 3,647,426</b>	<b>\$ 2,666,547</b>

EXPENDITURE	Actual FY 16/17	Actual FY 17/18	Approved FY 18/19	Tentative FY 19/20
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 386,732	\$ 360,459	\$ 404,684	\$ 420,301
OPERATING EXPENSES	1,740,273	1,814,023	614,104	599,416
CAPITAL OUTLAY	0	0	1,371,043	339,800
DEBT SERVICE	238,388	241,989	658,511	661,646
<b>TOTAL OPERATING</b>	<b>2,365,393</b>	<b>2,416,471</b>	<b>3,048,342</b>	<b>2,021,163</b>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	57,975	62,597	549,084	595,384
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	50,000	50,000
<b>TOTAL NON-OPERATING</b>	<b>57,975</b>	<b>62,597</b>	<b>599,084</b>	<b>645,384</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,423,368</b>	<b>\$ 2,479,068</b>	<b>\$ 3,647,426</b>	<b>\$ 2,666,547</b>

## MOSQUITO CONTROL FUND (042)

REVENUE	Actual FY 16/17	Actual FY 17/18	Approved FY 18/19	Tentative FY 19/20
<b>OPERATING REVENUE:</b>				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	58,536	59,149	58,200	60,000
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	1,056	1,524	1,400	1,900
<b>TOTAL OPERATING</b>	<b>59,592</b>	<b>60,673</b>	<b>59,600</b>	<b>61,900</b>
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	6,049	41,000
OTHER NON-REVENUES	0	0	(2,980)	0
<b>TOTAL NON-OPERATING</b>	<b>0</b>	<b>0</b>	<b>3,069</b>	<b>41,000</b>
<b>TOTAL REVENUE</b>	<b>\$ 59,592</b>	<b>\$ 60,673</b>	<b>\$ 62,669</b>	<b>\$ 102,900</b>

EXPENDITURE	Actual FY 16/17	Actual FY 17/18	Approved FY 18/19	Tentative FY 19/20
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 3,917	\$ 7,276	\$ 7,550	\$ 7,548
OPERATING EXPENSES	33,638	37,557	29,032	32,569
CAPITAL OUTLAY	0	0	10,500	35,000
DEBT SERVICE	0	0	0	0
<b>TOTAL OPERATING</b>	<b>37,555</b>	<b>44,833</b>	<b>47,082</b>	<b>75,117</b>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	0	0	15,587	27,783
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<b>0</b>	<b>0</b>	<b>15,587</b>	<b>27,783</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 37,555</b>	<b>\$ 44,833</b>	<b>\$ 62,669</b>	<b>\$ 102,900</b>

## ADDITIONAL COURT COSTS FUND (044)

REVENUE	Actual FY 16/17	Actual FY 17/18	Approved FY 18/19	Tentative FY 19/20
<b>OPERATING REVENUE:</b>				
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	2,852	2,027	1,800	2,800
MISC REVENUE	2	19	0	0
<b>TOTAL OPERATING</b>	<b>2,854</b>	<b>2,046</b>	<b>1,800</b>	<b>2,800</b>
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	2,000	1,000
OTHER NON-REVENUES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<b>0</b>	<b>0</b>	<b>2,000</b>	<b>1,000</b>
<b>TOTAL REVENUE</b>	<b>\$ 2,854</b>	<b>\$ 2,046</b>	<b>\$ 3,800</b>	<b>\$ 3,800</b>

EXPENDITURE	Actual FY 16/17	Actual FY 17/18	Approved FY 18/19	Tentative FY 19/20
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	2,572	2,553	3,800	3,800
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
<b>TOTAL OPERATING</b>	<b>2,572</b>	<b>2,553</b>	<b>3,800</b>	<b>3,800</b>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,572</b>	<b>\$ 2,553</b>	<b>\$ 3,800</b>	<b>\$ 3,800</b>



## TREE BANK FUND (046)

REVENUE	Actual FY 16/17	Actual FY 17/18	Approved FY 18/19	Tentative FY 19/20
<b>OPERATING REVENUE:</b>				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	30,523	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	48	277	0	0
<b>TOTAL OPERATING</b>	<b>30,571</b>	<b>277</b>	<b>0</b>	<b>0</b>
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	30,843	66,847
OTHER NON-REVENUES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<b>0</b>	<b>0</b>	<b>30,843</b>	<b>66,847</b>
<b>TOTAL REVENUE</b>	<b>\$ 30,571</b>	<b>\$ 277</b>	<b>\$ 30,843</b>	<b>\$ 66,847</b>

EXPENDITURE	Actual FY 16/17	Actual FY 17/18	Approved FY 18/19	Tentative FY 19/20
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	30,523	66,847
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
<b>TOTAL OPERATING</b>	<b>0</b>	<b>0</b>	<b>30,523</b>	<b>66,847</b>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 30,523</b>	<b>\$ 66,847</b>

## EXPLORER POST 537 FUND (052)

REVENUE	Actual FY 16/17	Actual FY 17/18	Approved FY 18/19	Tentative FY 19/20
<b>OPERATING REVENUE:</b>				
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
<b>TOTAL OPERATING</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	6,909	5,250
OTHER NON-REVENUES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<u>0</u>	<u>0</u>	<u>6,909</u>	<u>5,250</u>
<b>TOTAL REVENUE</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6,909</u>	<u>\$ 5,250</u>

EXPENDITURE	Actual FY 16/17	Actual FY 17/18	Approved FY 18/19	Tentative FY 19/20
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	6,909	5,250
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
<b>TOTAL OPERATING</b>	<u>0</u>	<u>0</u>	<u>6,909</u>	<u>5,250</u>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 6,909</u>	<u>\$ 5,250</u>

## TK BASIN STORMWATER ASSESSMENT FUND (054)

REVENUE	Actual FY 16/17	Actual FY 17/18	Approved FY 18/19	Tentative FY 19/20
<b>OPERATING REVENUE:</b>				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	6,721	10,482	10,560	10,560
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	40	179	170	300
<b>TOTAL OPERATING</b>	<b>6,761</b>	<b>10,661</b>	<b>10,730</b>	<b>10,860</b>
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	20,375	17,830
OTHER NON-REVENUES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<b>0</b>	<b>0</b>	<b>20,375</b>	<b>17,830</b>
<b>TOTAL REVENUE</b>	<b>\$ 6,761</b>	<b>\$ 10,661</b>	<b>\$ 31,105</b>	<b>\$ 28,690</b>

EXPENDITURE	Actual FY 16/17	Actual FY 17/18	Approved FY 18/19	Tentative FY 19/20
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	4,910	6,383	31,105	28,690
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
<b>TOTAL OPERATING</b>	<b>4,910</b>	<b>6,383</b>	<b>31,105</b>	<b>28,690</b>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,910</b>	<b>\$ 6,383</b>	<b>\$ 31,105</b>	<b>\$ 28,690</b>

## WILD SPACES PUBLIC PLACES FUND (057)

REVENUE	Actual FY 16/17	Actual FY 17/18	Approved FY 18/19	Tentative FY 19/20
<b>OPERATING REVENUE:</b>				
TAXES	\$ 368,655	\$ 605,530	\$ 604,596	\$ 641,646
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	500,000	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	372	3,013	1,000	50,500
<b>TOTAL OPERATING</b>	<b>369,027</b>	<b>608,543</b>	<b>1,105,596</b>	<b>692,146</b>
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	0	0	1,700,000	0
USE OF FUND BALANCE	0	0	552,792	(2,146)
OTHER NON-REVENUES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<b>0</b>	<b>0</b>	<b>2,252,792</b>	<b>(2,146)</b>
<b>TOTAL REVENUE</b>	<b>\$ 369,027</b>	<b>\$ 608,543</b>	<b>\$ 3,358,388</b>	<b>\$ 690,000</b>

EXPENDITURE	Actual FY 16/17	Actual FY 17/18	Approved FY 18/19	Tentative FY 19/20
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	12,180	0	240,000
CAPITAL OUTLAY	73,669	388,130	3,358,388	450,000
DEBT SERVICE	0	0	0	0
<b>TOTAL OPERATING</b>	<b>73,669</b>	<b>400,310</b>	<b>3,358,388</b>	<b>690,000</b>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 73,669</b>	<b>\$ 400,310</b>	<b>\$ 3,358,388</b>	<b>\$ 690,000</b>

## DEBT SERVICE FUND (070)

REVENUE	Actual FY 16/17	Actual FY 17/18	Approved FY 18/19	Tentative FY 19/20
<b>OPERATING REVENUE:</b>				
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	130	127	150	425
<b>TOTAL OPERATING</b>	<b>130</b>	<b>127</b>	<b>150</b>	<b>425</b>
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	718,502	876,240	834,754	849,791
USE OF FUND BALANCE	0	0	1,895	(13,089)
OTHER NON-REVENUES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<b>718,502</b>	<b>876,240</b>	<b>836,649</b>	<b>836,702</b>
<b>TOTAL REVENUE</b>	<b>\$ 718,632</b>	<b>\$ 876,367</b>	<b>\$ 836,799</b>	<b>\$ 837,127</b>

EXPENDITURE	Actual FY 16/17	Actual FY 17/18	Approved FY 18/19	Tentative FY 19/20
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	870,075	925,085	836,799	837,127
<b>TOTAL OPERATING</b>	<b>870,075</b>	<b>925,085</b>	<b>836,799</b>	<b>837,127</b>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 870,075</b>	<b>\$ 925,085</b>	<b>\$ 836,799</b>	<b>\$ 837,127</b>

## DONATION FUND (167)

REVENUE	Actual FY 16/17	Actual FY 17/18	Approved FY 18/19	Tentative FY 19/20
<b>OPERATING REVENUE:</b>				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	15,704	22,378	0	0
<b>TOTAL OPERATING</b>	<b>15,704</b>	<b>22,378</b>	<b>0</b>	<b>0</b>
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	12,856	15,451
OTHER NON-REVENUES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<b>0</b>	<b>0</b>	<b>12,856</b>	<b>15,451</b>
<b>TOTAL REVENUE</b>	<b>\$ 15,704</b>	<b>\$ 22,378</b>	<b>\$ 12,856</b>	<b>\$ 15,451</b>

EXPENDITURE	Actual FY 16/17	Actual FY 17/18	Approved FY 18/19	Tentative FY 19/20
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	5,998	32,930	12,856	15,451
CAPITAL OUTLAY	22,648	17,886	0	0
DEBT SERVICE	0	0	0	0
<b>TOTAL OPERATING</b>	<b>28,646</b>	<b>50,816</b>	<b>12,856</b>	<b>15,451</b>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 28,646</b>	<b>\$ 50,816</b>	<b>\$ 12,856</b>	<b>\$ 15,451</b>

## MUNICIPAL COMPLEX PROJECTS FUND (303)

REVENUE	Actual FY 16/17	Actual FY 17/18	Approved FY 18/19	Tentative FY 19/20
<b>OPERATING REVENUE:</b>				
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
<b>TOTAL OPERATING</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	324,126	300,000	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<u>324,126</u>	<u>300,000</u>	<u>0</u>	<u>0</u>
<b>TOTAL REVENUE</b>	<u>\$ 324,126</u>	<u>\$ 300,000</u>	<u>\$ 0</u>	<u>\$ 0</u>

EXPENDITURE	Actual FY 16/17	Actual FY 17/18	Approved FY 18/19	Tentative FY 19/20
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	0	0
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
<b>TOTAL OPERATING</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

## COMMUNITY REDEVELOPMENT AGENCY - CRA FUND (310)

REVENUE	Actual FY 16/17	Actual FY 17/18	Approved FY 18/19	Tentative FY 19/20
<b>OPERATING REVENUE:</b>				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	276,391	270,419	284,119	282,693
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	7,409	10,344	8,500	11,000
<b>TOTAL OPERATING</b>	<b>283,800</b>	<b>280,763</b>	<b>292,619</b>	<b>293,693</b>
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	185,416	172,191	181,232	183,959
USE OF FUND BALANCE	0	0	196,371	213,016
OTHER NON-REVENUES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<b>185,416</b>	<b>172,191</b>	<b>377,603</b>	<b>396,975</b>
<b>TOTAL REVENUE</b>	<b>\$ 469,216</b>	<b>\$ 452,954</b>	<b>\$ 670,222</b>	<b>\$ 690,668</b>

EXPENDITURE	Actual FY 16/17	Actual FY 17/18	Approved FY 18/19	Tentative FY 19/20
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 54,914	\$ 85,156	\$ 104,229	\$ 110,354
OPERATING EXPENSES	131,321	201,319	276,139	322,683
CAPITAL OUTLAY	13,899	124,683	160,574	128,351
GRANTS AND AIDS	0	0	20,000	20,000
DEBT SERVICE	99,279	99,280	99,280	99,280
<b>TOTAL OPERATING</b>	<b>299,413</b>	<b>510,438</b>	<b>660,222</b>	<b>680,668</b>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	10,000	10,000
<b>TOTAL NON-OPERATING</b>	<b>0</b>	<b>0</b>	<b>10,000</b>	<b>10,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 299,413</b>	<b>\$ 510,438</b>	<b>\$ 670,222</b>	<b>\$ 690,668</b>



## SAN FELASCO CONSERVATION CORRIDOR FUND (313)

REVENUE	Actual FY 16/17	Actual FY 17/18	Approved FY 18/19	Tentative FY 19/20
<b>OPERATING REVENUE:</b>				
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	13	38	0	0
<b>TOTAL OPERATING</b>	<b>13</b>	<b>38</b>	<b>0</b>	<b>0</b>
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	3,727	3,816
OTHER NON-REVENUES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<b>0</b>	<b>0</b>	<b>3,727</b>	<b>3,816</b>
<b>TOTAL REVENUE</b>	<b>\$ 13</b>	<b>\$ 38</b>	<b>\$ 3,727</b>	<b>\$ 3,816</b>

EXPENDITURE	Actual FY 16/17	Actual FY 17/18	Approved FY 18/19	Tentative FY 19/20
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	1,400	1,400	3,727	3,816
CAPITAL OUTLAY	0	0	0	0
DEBT SERVICE	0	0	0	0
<b>TOTAL OPERATING</b>	<b>1,400</b>	<b>1,400</b>	<b>3,727</b>	<b>3,816</b>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,400</b>	<b>\$ 1,400</b>	<b>\$ 3,727</b>	<b>\$ 3,816</b>

## PROJECT LEGACY FUND (318)

REVENUE	Actual FY 16/17	Actual FY 17/18	Approved FY 18/19	Tentative FY 19/20
<b>OPERATING REVENUE:</b>				
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	18,486	0	0	0
<b>TOTAL OPERATING</b>	<b>18,486</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	2,250,000	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<b>2,250,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUE</b>	<b>\$ 2,268,486</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

EXPENDITURE	Actual FY 16/17	Actual FY 17/18	Approved FY 18/19	Tentative FY 19/20
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	4,341	20,404	0	0
CAPITAL OUTLAY	6,197,196	11,153	0	0
DEBT SERVICE	0	0	0	0
<b>TOTAL OPERATING</b>	<b>6,201,537</b>	<b>31,557</b>	<b>0</b>	<b>0</b>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,201,537</b>	<b>\$ 31,557</b>	<b>\$ 0</b>	<b>\$ 0</b>

## HERITAGE OAKS IMPROVEMENTS FUND (319)

REVENUE	Actual FY 16/17	Actual FY 17/18	Approved FY 18/19	Tentative FY 19/20
<b>OPERATING REVENUE:</b>				
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
<b>TOTAL OPERATING</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	5,766	5,766
OTHER NON-REVENUES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<u>0</u>	<u>0</u>	<u>5,766</u>	<u>5,766</u>
<b>TOTAL REVENUE</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 5,766</u>	<u>\$ 5,766</u>

EXPENDITURE	Actual FY 16/17	Actual FY 17/18	Approved FY 18/19	Tentative FY 19/20
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	5,766	5,766
CAPITAL OUTLAY	208,108	0	0	0
DEBT SERVICE	0	0	0	0
<b>TOTAL OPERATING</b>	<u>208,108</u>	<u>0</u>	<u>5,766</u>	<u>5,766</u>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 208,108</u>	<u>\$ 0</u>	<u>\$ 5,766</u>	<u>\$ 5,766</u>

## CDBG-NEIGHBORHOOD REVITALIZATION FUND (322)

REVENUE	Actual FY 16/17	Actual FY 17/18	Approved FY 18/19	Tentative FY 19/20
<b>OPERATING REVENUE:</b>				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	373,349	0	700,000	347,000
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
<b>TOTAL OPERATING</b>	<b>373,349</b>	<b>0</b>	<b>700,000</b>	<b>347,000</b>
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	0	50,000	0	0
USE OF FUND BALANCE	0	0	35,500	10,800
OTHER NON-REVENUES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<b>0</b>	<b>50,000</b>	<b>35,500</b>	<b>10,800</b>
<b>TOTAL REVENUE</b>	<b>\$ 373,349</b>	<b>\$ 50,000</b>	<b>\$ 735,500</b>	<b>\$ 357,800</b>

EXPENDITURE	Actual FY 16/17	Actual FY 17/18	Approved FY 18/19	Tentative FY 19/20
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	11,587	16,783	35,500	10,800
CAPITAL OUTLAY	318,398	0	700,000	347,000
DEBT SERVICE	0	0	0	0
<b>TOTAL OPERATING</b>	<b>329,985</b>	<b>16,783</b>	<b>735,500</b>	<b>357,800</b>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 329,985</b>	<b>\$ 16,783</b>	<b>\$ 735,500</b>	<b>\$ 357,800</b>

## MILL CREEK SINK FUND (323)

REVENUE	Actual FY 16/17	Actual FY 17/18	Approved FY 18/19	Tentative FY 19/20
<b>OPERATING REVENUE:</b>				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	1,380,611	800,000
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
<b>TOTAL OPERATING</b>	<u>0</u>	<u>0</u>	<u>1,380,611</u>	<u>800,000</u>
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL REVENUE</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,380,611</u>	<u>\$ 800,000</u>

EXPENDITURE	Actual FY 16/17	Actual FY 17/18	Approved FY 18/19	Tentative FY 19/20
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	0	0	0
CAPITAL OUTLAY	0	95,590	1,380,611	800,000
DEBT SERVICE	0	0	0	0
<b>TOTAL OPERATING</b>	<u>0</u>	<u>95,590</u>	<u>1,380,611</u>	<u>800,000</u>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL EXPENDITURES</b>	<u>\$ 0</u>	<u>\$ 95,590</u>	<u>\$ 1,380,611</u>	<u>\$ 800,000</u>

## FLORIDA JOB GROWTH GRANT FUND (324)

REVENUE	Actual FY 16/17	Actual FY 17/18	Approved FY 18/19	Tentative FY 19/20
<b>OPERATING REVENUE:</b>				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	0	6,755,000	5,200,000
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
<b>TOTAL OPERATING</b>	<b>0</b>	<b>0</b>	<b>6,755,000</b>	<b>5,200,000</b>
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUE</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 6,755,000</b>	<b>\$ 5,200,000</b>

EXPENDITURE	Actual FY 16/17	Actual FY 17/18	Approved FY 18/19	Tentative FY 19/20
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	109	0	0
CAPITAL OUTLAY	0	0	6,755,000	5,200,000
DEBT SERVICE	0	0	0	0
<b>TOTAL OPERATING</b>	<b>0</b>	<b>109</b>	<b>6,755,000</b>	<b>5,200,000</b>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 0</b>	<b>\$ 109</b>	<b>\$ 6,755,000</b>	<b>\$ 5,200,000</b>

## CDBG ECONOMIC DEVELOPMENT FUND (325)

REVENUE	Actual FY 16/17	Actual FY 17/18	Approved FY 18/19	Tentative FY 19/20
<b>OPERATING REVENUE:</b>				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	0	0	0	0
INTERGOVT REVENUE	0	8,000	1,251,964	980,197
CHARGES FOR SERVICES	0	0	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	0	0	0	0
<b>TOTAL OPERATING</b>	<b>0</b>	<b>8,000</b>	<b>1,251,964</b>	<b>980,197</b>
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	0	0	0	0
USE OF FUND BALANCE	0	0	0	0
OTHER NON-REVENUES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUE</b>	<b>\$ 0</b>	<b>\$ 8,000</b>	<b>\$ 1,251,964</b>	<b>\$ 980,197</b>

EXPENDITURE	Actual FY 16/17	Actual FY 17/18	Approved FY 18/19	Tentative FY 19/20
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 0	\$ 0	\$ 0	\$ 0
OPERATING EXPENSES	0	8,000	92,797	80,197
CAPITAL OUTLAY	0	0	1,159,167	900,000
DEBT SERVICE	0	0	0	0
<b>TOTAL OPERATING</b>	<b>0</b>	<b>8,000</b>	<b>1,251,964</b>	<b>980,197</b>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 0</b>	<b>\$ 8,000</b>	<b>\$ 1,251,964</b>	<b>\$ 980,197</b>

## INTERNAL SERVICE FUND (700)

REVENUE	Actual FY 16/17*	Actual FY 17/18*	Approved FY 18/19	Tentative FY 19/20
<b>OPERATING REVENUE:</b>				
TAXES	\$ 0	\$ 0	\$ 0	\$ 0
PERMITS, FEES & ASSESSMENTS	55	275	0	0
INTERGOVT REVENUE	0	0	0	0
CHARGES FOR SERVICES	2,202,992	2,472,954	0	0
FINES & FORFEITURES	0	0	0	0
MISC REVENUE	2,450	16,568	9,000	20,000
<b>TOTAL OPERATING</b>	<b>2,205,497</b>	<b>2,489,797</b>	<b>9,000</b>	<b>20,000</b>
<b>NON-OPERATING REVENUE:</b>				
TRANSFERS IN	0	0	2,474,472	2,697,112
USE OF FUND BALANCE	0	0	332,876	240,287
OTHER NON-REVENUES	0	0	0	0
<b>TOTAL NON-OPERATING</b>	<b>0</b>	<b>0</b>	<b>2,807,348</b>	<b>2,937,399</b>
<b>TOTAL REVENUE</b>	<b>\$ 2,205,497</b>	<b>\$ 2,489,797</b>	<b>\$ 2,816,348</b>	<b>\$ 2,957,399</b>

EXPENDITURE	Actual FY 16/17*	Actual FY 17/18*	Approved FY 18/19	Tentative FY 19/20
<b>OPERATING EXPENDITURES:</b>				
PERSONAL SERVICES	\$ 1,310,690	\$ 1,647,232	\$ 1,675,992	\$ 1,728,772
OPERATING EXPENSES	312,099	583,829	765,301	744,703
CAPITAL OUTLAY	0	0	96,889	158,000
DEBT SERVICE	6,408	0	228,166	225,924
<b>TOTAL OPERATING</b>	<b>1,629,197</b>	<b>2,231,061</b>	<b>2,766,348</b>	<b>2,857,399</b>
<b>NON-OPERATING:</b>				
OPERATING TRANSFERS OUT	0	0	0	0
OTHER NON-OPERATING	0	0	0	0
RESERVES	0	0	50,000	100,000
<b>TOTAL NON-OPERATING</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>100,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 1,629,197</b>	<b>\$ 2,231,061</b>	<b>\$ 2,816,348</b>	<b>\$ 2,957,399</b>

\*FY 17 and FY 18 includes sub-fund 701 for tracking of costs related to Operations Center/Warehouse construction.





## **SECTION 4 DEPARTMENT SUMMARIES**

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## **DEPARTMENT SUMMARIES**

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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 17 Actual	FY 18 Actual	FY 19 Approved	FY 20 Tentative
<b><u>City Commission</u></b>				
Personal Services	108,138	105,242	100,994	101,466
Operating Expenditures	29,050	29,597	29,216	29,366
Capital Outlay	0	0	0	0
Grants & Aids	0	0	0	0
Totals	137,188	134,839	130,210	130,832
<b>Grand Total</b>	<b>137,188</b>	<b>134,839</b>	<b>130,210</b>	<b>130,832</b>

FUNDING SOURCES	FY 17 Actual	FY 18 Actual	FY 19 Approved	FY 20 Tentative
General Fund	137,188	134,839	130,210	130,832
<b>Grand Total</b>	<b>137,188</b>	<b>134,839</b>	<b>130,210</b>	<b>130,832</b>

## 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 17 Actual	FY 18 Actual	FY 19 Approved	FY 20 Tentative
<b><u>City Manager</u></b>				
Personal Services	407,736	512,446	370,563	368,328
Operating Expenditures	21,256	24,562	75,443	55,827
Capital Outlay	1,150	2,315	6,000	0
Grants and Aids	0	0	0	0
Non-Operating Expenditures	0	0	0	0
Totals	430,142	539,323	452,006	424,155
<b><u>Human Resources</u></b>				
Personal Services	132,091	140,045	155,768	163,371
Operating Expenditures	33,297	38,700	67,567	48,727
Capital Outlay	0	0	0	0
Grants and Aids	0	0	0	0
Non-Operating Expenditures	0	0	0	0
Totals	165,388	178,745	223,335	212,098
<b>Grand Total</b>	<b>595,530</b>	<b>718,068</b>	<b>675,341</b>	<b>636,253</b>

FUNDING SOURCES	FY 17 Actual	FY 18 Actual	FY 19 Approved	FY 20 Tentative
General Fund	595,530	718,068	675,341	636,253
<b>Grand Total</b>	<b>595,530</b>	<b>718,068</b>	<b>675,341</b>	<b>636,253</b>

## 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 17 Actual	FY 18 Actual	FY 19 Approved	FY 20 Tentative
<b><u>City Attorney</u></b>				
Personal Services	0	0	0	0
Operating Expenditures	213,106	128,024	156,000	156,000
Capital Outlay	0	0	0	0
Totals	213,106	128,024	156,000	156,000
<b>Grand Total</b>	<b>213,106</b>	<b>128,024</b>	<b>156,000</b>	<b>156,000</b>

FUNDING SOURCES	FY 17 Actual	FY 18 Actual	FY 19 Approved	FY 20 Tentative
General Fund	213,106	128,024	156,000	156,000
<b>Grand Total</b>	<b>213,106</b>	<b>128,024</b>	<b>156,000</b>	<b>156,000</b>

## 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 17 Actual	FY 18 Actual	FY 19 Approved	FY 20 Tentative
Personal Services	130,984	138,323	144,971	148,527
Operating Expenditures	31,101	36,421	40,517	51,427
Capital Outlay	0	0	0	0
Grants & Aids	0	0	0	0
Totals	162,085	174,744	185,488	199,954
Grand Total	162,085	174,744	185,488	199,954

FUNDING SOURCES	FY 17 Actual	FY 18 Actual	FY 19 Approved	FY 20 Tentative
General Fund	162,085	174,744	185,488	199,954
Grand Total	162,085	174,744	185,488	199,954

## FINANCE AND ADMINISTRATIVE SERVICES

### Mission of Department:

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

EXPENDITURES	FY 17 Actual	FY 18 Actual	FY 19 Approved	FY 20 Tentative
<b><u>Finance and Accounting</u></b>				
Personal Services	419,522	401,157	484,910	507,207
Operating Expenditures	58,099	68,679	90,518	87,279
Capital Outlay	2,541	0	0	0
Totals	480,162	469,836	575,428	594,486
<b><u>Grants</u></b>				
Personal Services	60,857	100	0	0
Operating Expenditures	3,073	539	68,390	55,500
Capital Outlay	1,271	0	0	0
Totals	65,201	639	68,390	55,500
<b><u>Utility Billing</u></b>				
Personal Services	317,740	485,008	312,020	323,121
Operating Expenditures	123,847	133,980	132,950	131,079
Capital Outlay	0	11,695	25,289	0
Totals	441,587	630,683	470,259	454,200
<b><u>Utility Operations</u></b>				
Personal Services	235,476	245,531	249,912	263,857
Operating Expenditures	19,236	22,555	32,977	33,295
Capital Outlay	0	0	0	0
Totals	254,712	268,086	282,889	297,152
<b><u>Facilities Maintenance</u></b>				
Personal Services	301,371	342,605	394,941	453,564
Operating Expenditures	112,949	157,466	160,707	177,608
Capital Outlay	2,855	2,329	34,000	70,000
Totals	417,175	502,400	589,648	701,172

## FINANCE AND ADMINISTRATIVE SERVICES

EXPENDITURES	FY 17 Actual	FY 18 Actual	FY 19 Approved	FY 20 Tentative
<b><u>Information Technology</u></b>				
Personal Services	137,276	164,076	204,141	212,275
Operating Expenditures	53,767	75,264	56,467	63,627
Capital Outlay	14,650	85,008	214,000	150,000
Totals	205,693	324,348	474,608	425,902
<b><u>Fire Rescue Services</u></b>				
Personal Services	0	0	0	0
Operating Expenditures	667,811	7,230	10,854	0
Capital Outlay	0	0	0	0
Totals	667,811	7,230	10,854	0
<b>Grand Total</b>	<b>2,532,341</b>	<b>2,203,222</b>	<b>2,472,076</b>	<b>2,528,412</b>

FUNDING SOURCES	FY 17 Actual	FY 18 Actual	FY 19 Approved	FY 20 Tentative
General Fund	1,836,042	1,268,617	1,660,075	1,708,715
Special Revenue	0	0	0	0
Capital Projects	0	0	0	0
Internal Service	696,299	934,605	812,001	819,697
<b>Grand Total</b>	<b>2,532,341</b>	<b>2,203,222</b>	<b>2,472,076</b>	<b>2,528,412</b>



## 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 17 Actual	FY 18 Actual	FY 19 Approved	FY 20 Tentative
<b><u>Planning and Zoning</u></b>				
Personal Services	299,966	338,299	422,149	450,595
Operating Expenditures	58,253	46,544	85,962	84,635
Capital Outlay	0	0	0	0
Totals	358,219	384,843	508,111	535,230
<b><u>Building</u></b>				
Personal Services	169,584	162,899	170,050	178,387
Operating Expenditures	15,576	15,072	31,491	31,678
Capital Outlay	2,465	0	0	0
Totals	187,625	177,971	201,541	210,065
<b><u>City Beautification Board</u></b>				
Operating Expenditures	10,114	11,106	20,000	20,000
Totals	10,114	11,106	20,000	20,000
<b><u>Tree Bank</u></b>				
Operating Expenditures	0	0	30,843	66,847
Capital Outlay	0	0	0	0
Totals	0	0	30,843	66,847
<b>Grand Total</b>	<b>555,958</b>	<b>573,920</b>	<b>760,495</b>	<b>832,142</b>

FUNDING SOURCES	FY 17 Actual	FY 18 Actual	FY 19 Approved	FY 20 Tentative
General Fund	555,958	573,920	729,652	765,295
Special Revenue	0	0	30,843	66,847
<b>Grand Total</b>	<b>555,958</b>	<b>573,920</b>	<b>760,495</b>	<b>832,142</b>

## COMPLIANCE AND RISK MANAGEMENT

### Mission of Department:

The Office of Compliance and Risk Management is responsible for the processing of City Code Violations before the Special Magistrate; Acting as City Bargaining Agent in union negotiations; drafting, reviewing and amending City Contracts; coordinating and processing Land Right matters; supervising the City Safety Program; developing, negotiating and recommending both the Commercial and Employee Benefit Insurance packages; and, providing other support services.

EXPENDITURES	FY 17 Actual	FY 18 Actual	FY 19 Approved	FY 20 Tentative
<b><u>Compliance &amp; Risk Management</u></b>				
Personal Services	315,073	355,445	330,818	349,523
Operating Expenditures	28,716	18,392	49,296	49,538
Capital Outlay	0	0	15,000	0
Totals	343,789	373,837	395,114	399,061
<b>Grand Total</b>	<b>343,789</b>	<b>373,837</b>	<b>395,114</b>	<b>399,061</b>

FUNDING SOURCES	FY 17 Actual	FY 18 Actual	FY 19 Approved	FY 20 Tentative
General Fund	312,506	341,499	360,967	363,433
Internal Service Fund	31,283	32,338	34,147	35,628
<b>Grand Total</b>	<b>343,789</b>	<b>373,837</b>	<b>395,114</b>	<b>399,061</b>

## RECREATION AND CULTURE

### Mission of Department:

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

EXPENDITURES	FY 17 Actual	FY 18 Actual	FY 19 Approved	FY 20 Tentative
<b><u>Recreation and Culture</u></b>				
Personal Services	283,636	308,824	378,327	450,167
Operating Expenditures	298,265	453,852	445,675	547,870
Capital Outlay	4,637	62,011	165,500	342,800
Non-Operating	0	0	0	0
Totals	586,538	824,687	989,502	1,340,837
<b><u>Recreation Donations</u></b>				
Operating Expenditures	4,963	7,156	11,438	13,257
Capital Outlay	22,647	15,186	0	0
Totals	27,610	22,342	11,438	13,257
<b><u>Project Legacy</u></b>				
Operating Expenditures	4,341	20,404	0	0
Capital Outlay	6,197,196	11,153	0	0
Totals	6,201,537	31,557	0	0
<b><u>San Felasco Conservation Corridor</u></b>				
Operating Expenditures	1,400	1,400	3,727	3,816
Capital Outlay	0	0	0	0
Totals	1,400	1,400	3,727	3,816
<b><u>Youth Volleyball</u></b>				
Operating Expenditures	0	4,782	1,101	1,061
Non-Operating	0	0	0	0
Totals	0	4,782	1,101	1,061
<b><u>Community Center Donations</u></b>				
Operating Expenditures	1,036	625	317	327
Capital Outlay	0	2,700	0	0
Totals	1,036	3,325	317	327

## RECREATION AND CULTURE

EXPENDITURES	FY 17 Actual	FY 18 Actual	FY 19 Approved	FY 20 Tentative
<b><u>Youth Basketball</u></b>				
Operating Expenditures	0	19,448	0	0
Non-Operating	0	0	0	0
Totals	0	19,448	0	0
<b><u>Youth Flag Football</u></b>				
Operating Expenditures	0	0	0	806
Non-Operating	0	0	0	0
Totals	0	0	0	806
<b><u>Wild Spaces Public Places</u></b>				
Operating Expenditures	0	12,180	0	240,000
Capital Outlay	73,669	388,130	3,358,388	450,000
Totals	73,669	400,310	3,358,388	690,000
<b>Grand Total</b>	<b>6,891,790</b>	<b>1,307,851</b>	<b>4,364,473</b>	<b>2,050,104</b>

FUNDING SOURCES	FY 17 Actual	FY 18 Actual	FY 19 Approved	FY 20 Tentative
General Fund	586,538	824,687	989,502	1,340,837
Special Revenue	28,646	49,897	12,856	15,451
Capital Project	6,276,606	433,267	3,362,115	693,816
<b>Grand Total</b>	<b>6,891,790</b>	<b>1,307,851</b>	<b>4,364,473</b>	<b>2,050,104</b>

## 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 17 Actual	FY 18 Actual	FY 19 Approved	FY 20 Tentative
<b><u>Patrol &amp; Administration</u></b>				
Personal Services	1,954,583	2,188,682	2,220,680	2,434,515
Operating Expenditures	362,283	366,493	428,209	430,113
Capital Outlay	123,035	164,618	186,718	290,905
Non-Operating	0	0	0	0
Totals	2,439,901	2,719,793	2,835,607	3,155,533
<b><u>Communications</u></b>				
Personal Services	355,424	301,558	390,766	415,753
Operating Expenditures	11,125	17,172	19,233	18,942
Capital Outlay	0	28,105	163,100	313,100
Non-Operating	0	0	0	0
Totals	366,549	346,835	573,099	747,795
<b><u>School Crossing Guard</u></b>				
Personal Services	0	0	0	0
Operating Expenditures	13,692	20,802	23,589	24,100
Capital Outlay	0	0	0	0
Non-Operating	0	0	0	0
Totals	13,692	20,802	23,589	24,100
<b><u>Explorer Program - GF</u></b>				
Operating Expenditures	1,116	1,077	2,000	2,000
Totals	1,116	1,077	2,000	2,000
<b><u>Explorer Post 537</u></b>				
Personal Services	0	0	0	0
Operating Expenditures	0	0	6,909	5,250
Capital Outlay	0	0	0	0
Totals	0	0	6,909	5,250

## POLICE DEPARTMENT

EXPENDITURES	FY 17 Actual	FY 18 Actual	FY 19 Approved	FY 20 Tentative
<b><u>APD Donations</u></b>				
Operating Expenditures	0	919	0	0
Capital Outlay	0	0	0	0
Totals	0	919	0	0
<b><u>Reserve Program</u></b>				
Operating Expenditures	2,100	1,949	3,000	3,000
Capital Outlay	0	0	0	0
Totals	2,100	1,949	3,000	3,000
<b><u>Additional Court Costs</u></b>				
Operating Expenditures	2,572	2,553	3,800	3,800
Capital Outlay	0	0	0	0
Totals	2,572	2,553	3,800	3,800
<b>Grand Total</b>	<b>2,825,930</b>	<b>3,093,928</b>	<b>3,448,004</b>	<b>3,941,478</b>

FUNDING SOURCES	FY 17 Actual	FY 18 Actual	FY 19 Approved	FY 20 Tentative
General Fund	2,823,358	3,090,456	3,437,295	3,932,428
Special Revenue	2,572	3,472	10,709	9,050
<b>Grand Total</b>	<b>2,825,930</b>	<b>3,093,928</b>	<b>3,448,004</b>	<b>3,941,478</b>

## PUBLIC SERVICES

### Mission of Department:

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

EXPENDITURES	FY 17 Actual	FY 18 Actual	FY 19 Approved	FY 20 Tentative
<b><u>Electric Utility</u></b>				
Personal Services	949,436	754,545	945,848	1,016,078
Operating Expenditures	1,854,074	1,667,681	466,673	485,175
Capital Outlay	0	0	2,054,480	5,292,724
Purchased Power Costs	7,891,243	8,049,992	8,382,000	8,396,000
Debt Service	80,062	32,823	470,708	472,933
Non-Operating	2,369,666	2,313,639	2,892,165	2,989,487
Totals	13,144,481	12,818,680	15,211,874	18,652,397
<b><u>Water Utility</u></b>				
Personal Services	160,572	87,047	203,260	212,583
Operating Expenditures	1,187,314	1,493,136	394,541	403,339
Capital Outlay	0	0	1,100,780	1,205,000
Debt Service	10,648	16,997	85,357	173,975
Non-Operating	2,583	2,108	1,132,965	1,212,136
Totals	1,361,117	1,599,288	2,916,903	3,207,033
<b><u>Waste Water Utility</u></b>				
Personal Services	386,733	360,459	404,684	420,301
Operating Expenditures	1,737,677	1,811,822	614,104	599,416
Capital Outlay	0	0	1,371,043	339,800
Debt Service	238,387	241,989	658,511	661,646
Non-Operating	60,572	64,798	599,084	645,384
Totals	2,423,369	2,479,068	3,647,426	2,666,547
<b><u>Public Works</u></b>				
Personal Services	353,263	385,570	414,213	474,719
Operating Expenditures	209,791	177,348	275,542	285,205
Capital Outlay	294,248	43,270	591,524	231,500
Totals	857,302	606,188	1,281,279	991,424
<b><u>Solid Waste Disposal</u></b>				
Operating Expenditures	707,533	693,187	699,312	718,200
Non-Operating	7,200	2,120	0	0
Totals	714,733	695,307	699,312	718,200
<b><u>Mosquito Control</u></b>				
Personal Services	3,917	7,276	7,550	7,548
Operating Expenditures	33,638	37,557	29,032	32,569
Capital Outlay	0	0	10,500	35,000
Non-Operating	539	202	15,587	27,783
Totals	38,094	45,035	62,669	102,900
<b><u>Utility Administration</u></b>				
Personal Services	420,678	483,562	604,311	628,413
Operating Expenditures	81,204	157,243	217,932	218,395
Capital Outlay	0	0	4,600	105,000
Non-Operating	0	0	0	0
Totals	501,882	640,805	826,843	951,808

## PUBLIC SERVICES

EXPENDITURES	FY 17 Actual	FY 18 Actual	FY 19 Approved	FY 20 Tentative
<b><u>Water Collection and Distribution</u></b>				
Personal Services	258,547	313,969	364,058	360,926
Operating Expenditures	69,547	199,167	354,002	327,285
Capital Outlay	0	0	67,000	43,000
Totals	328,094	513,136	785,060	731,211
<b><u>Warehouse Operations</u></b>				
Personal Services	46,965	51,403	53,151	55,974
Operating Expenditures	14,379	20,946	26,980	27,157
Capital Outlay	0	0	0	10,000
Totals	61,344	72,349	80,131	93,131
<b><u>TK Basin Special Assessment</u></b>				
Operating Expenditures	4,910	6,383	31,105	28,690
Totals	4,910	6,383	31,105	28,690
<b><u>CP - Heritage Oaks</u></b>				
Operating Expenditures	0	0	5,766	5,766
Capital Outlay	208,108	0	0	0
Totals	208,108	0	5,766	5,766
<b><u>CP - CDBG Neighborhood Revitalization</u></b>				
Operating Expenditures	11,587	16,783	35,500	10,800
Capital Outlay	318,398	0	700,000	347,000
Totals	329,985	16,783	735,500	357,800
<b><u>CP - Millcreek Sink</u></b>				
Capital Outlay	0	95,590	1,380,611	800,000
Totals	0	95,590	1,380,611	800,000
<b><u>CP - FL Job Growth Grant</u></b>				
Operating Expenditures	0	109	0	0
Capital Outlay	0	0	6,755,000	5,200,000
Totals	0	109	6,755,000	5,200,000
<b><u>CP - CDBG Economic Development</u></b>				
Operating Expenditures	0	8,000	92,797	80,197
Capital Outlay	0	0	1,159,167	900,000
Totals	0	8,000	1,251,964	980,197
<b><u>CP - Operations Center/Warehouse</u></b>				
Operating Expenditures	3,599	49,523	0	0
Capital Outlay	3,589,156	739,751	0	0
Debt Service	0	0	0	0
Totals	3,592,755	789,274	0	0
<b>Grand Total</b>	<b>23,566,174</b>	<b>20,385,995</b>	<b>35,671,443</b>	<b>35,487,104</b>



## PUBLIC SERVICES

FUNDING SOURCES	FY 17 Actual	FY 18 Actual	FY 19 Approved	FY 20 Tentative
General Fund	1,572,035	1,301,495	1,980,591	1,709,624
Special Revenue	4,910	6,383	31,105	28,690
Enterprise	16,967,061	16,942,071	21,838,872	24,628,877
Internal Service	4,484,075	2,015,564	1,692,034	1,776,150
Capital Projects	538,093	120,482	10,128,841	7,343,763
Trust & Agency	0	0	0	0
<b>Grand Total</b>	<b>23,566,174</b>	<b>20,385,995</b>	<b>35,671,443</b>	<b>35,487,104</b>

## 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 17 Actual	FY 18 Actual	FY 19 Approved	FY 20 Tentative
<b><u>Debt Service-L/T Gen. Government</u></b>				
Debt Service	870,076	925,085	836,799	837,127
Non-Operating	0	0	0	0
Totals	870,076	925,085	836,799	837,127
<b><u>Debt Service-L/T Internal Service Fund</u></b>				
Debt Service	6,408	0	228,166	225,924
Non-Operating	0	0	0	0
Totals	6,408	0	228,166	225,924
<b>Grand Total</b>	<b>876,484</b>	<b>925,085</b>	<b>1,064,965</b>	<b>1,063,051</b>

FUNDING SOURCES	FY 17 Actual	FY 18 Actual	FY 19 Approved	FY 20 Tentative
General Government - Debt Service	870,076	925,085	836,799	837,127
Internal Service Fund	6,408	0	228,166	225,924
<b>Grand Total</b>	<b>876,484</b>	<b>925,085</b>	<b>1,064,965</b>	<b>1,063,051</b>

## COMMUNITY REDEVELOPMENT AGENCY - CRA

### Mission of Department:

The purpose of the Community Redevelopment Agency is to rehabilitate, conserve, and redevelop areas within its geographical boundaries as shown on the Community Redevelopment District Map in accordance with a Community Redevelopment Plan.

The Community Redevelopment Agency was established in 1982 upon a finding by the Alachua City Commission of slum and blight within a designated area. The City Commission serves as the Community Redevelopment Agency and governing board. The Agency receives recommendations from an appointed five member advisory board. Budget oversight rests with the Planning and Community Development Department.

EXPENDITURES	FY 17 Actual	FY 18 Actual	FY 19 Approved	FY 20 Tentative
<b><u>Downtown CRA</u></b>				
Personal Services	54,914	85,156	104,229	110,354
Operating Expenditures	131,321	201,319	276,139	322,683
Capital Outlay	13,899	124,683	160,574	128,351
Debt Service	99,279	99,280	99,280	99,280
Grants and Aids	0	0	20,000	20,000
Non-Operating	0	0	10,000	10,000
Totals	299,413	510,438	670,222	690,668
<b>Grand Total</b>	<b>299,413</b>	<b>510,438</b>	<b>670,222</b>	<b>690,668</b>

FUNDING SOURCES	FY 17 Actual	FY 18 Actual	FY 19 Approved	FY 20 Tentative
Special Revenue	299,413	510,438	670,222	690,668
<b>Grand Total</b>	<b>299,413</b>	<b>510,438</b>	<b>670,222</b>	<b>690,668</b>

## 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 17 Actual	FY 18 Actual	FY 19 Approved	FY 20 Tentative
<b><u>Special Expense-General Gov't</u></b>				
Personal Services	0	0	11,400	14,100
Operating Expenditures	95,612	95,519	132,974	106,800
Capital Outlay	114,371	0	91,700	40,000
Grants and Aids	33,300	20,000	43,625	20,000
Non-Operating	3,095,943	1,035,834	2,850,657	1,166,072
Totals	3,339,226	1,151,353	3,130,356	1,346,972
<b><u>Special Expense-ISF Contingency</u></b>				
Non-Operating	0	0	50,000	100,000
Totals	0	0	50,000	100,000
<b>Grand Total</b>	<b>3,339,226</b>	<b>1,151,353</b>	<b>3,180,356</b>	<b>1,446,972</b>

FUNDING SOURCES	FY 17 Actual	FY 18 Actual	FY 19 Approved	FY 20 Tentative
General Fund	3,339,226	1,151,353	3,130,356	1,346,972
Special Revenue	0	0	0	0
Internal Service	0	0	50,000	100,000
<b>Grand Total</b>	<b>3,339,226</b>	<b>1,151,353</b>	<b>3,180,356</b>	<b>1,446,972</b>



## **SECTION 5**

## **GLOSSARY**

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## GLOSSARY OF KEY TERMS

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**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.

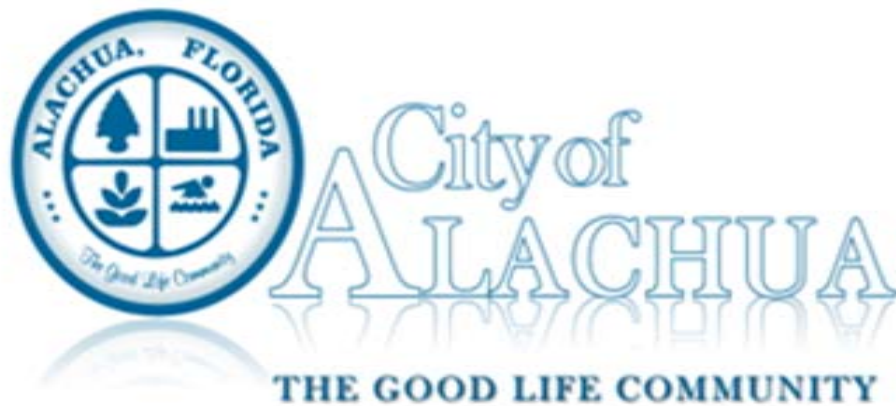
**TRIM** is an acronym for Truth In Millage Law. See the definition for **TRUTH IN MILLAGE LAW**.

**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 2020 TENTATIVE BUDGET**



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