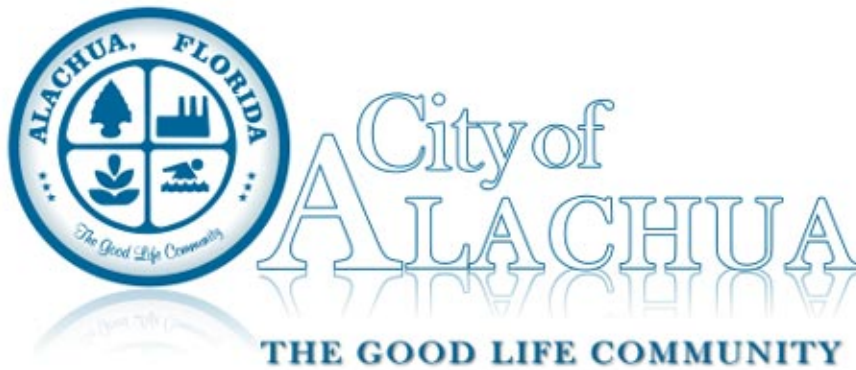




Regular City Commission Meeting Agenda April 11, 2022

Mayor Gib Coerper
Vice Mayor Shirley Green Brown
Commissioner Jennifer Blalock
Commissioner Dayna Miller
Commissioner Robert Wilford

City Manager Mike DaRoza
City Attorney Marian Rush

The City Commission will conduct a
Regular City Commission Meeting
At 6:00 PM
to address the item(s) below.

Meeting Date: April 11, 2022

Meeting Location: James A Lewis Commission Chambers
15100 NW 142 Terr.

CITY COMMISSION MEETING

Notice given pursuant to Section 286.0105, Florida Statutes. In order to appeal any decision made at this meeting, you will need a verbatim record of the proceedings. It will be your responsibility to ensure such a record is made.

CALL TO ORDER

INVOCATION

PLEDGE TO THE FLAG

APPROVAL OF THE AGENDA

**APPROVE READING OF PROPOSED ORDINANCES AND RESOLUTIONS BY
TITLE ONLY**

I. SPECIAL PRESENTATIONS

- A.** Mayor Gib Coerper Honored with 2022 Home Rule Hero Award
- B.** Mi Apa to Present Donation to Alachua Dream Team, Relay for Life
- C.** Bhaktvedanta Academy Art Student Appreciation
- D.** National Public Safety Telecommunications Week Proclamation
- E.** Child Abuse Prevention Month Proclamation
- F.** 2022 Great American Cleanup Proclamation

II. COMMENTS FROM CITIZENS ON SUBJECTS NOT ON THE AGENDA

(Please Limit to 3 Minutes. Any citizen who is unable to speak at this time will have an opportunity to speak at the end of the meeting)

III. COMMITTEE REPORTS/COMMITTEE APPOINTMENTS/CITY ANNOUNCEMENTS

IV. PUBLIC HEARINGS AND ORDINANCES

(Presentations, other than the applicant, please limit to **3 Minutes**)

- A.** Resolution 22-18: Partially Vacating the Alachua Realty Co Subdivision Plat ,as recorded in Plat Book A, Page 106.
- B.** Ordinance 22-11; First Reading; Voluntary Annexation by William and Margaret Kirkland, Tax Parcel Number 03917-200-002

V. AGENDA ITEMS

- A.** Resolution 22-16: Accepting the Annual Comprehensive Financial Report and Management Letter for the Fiscal Year Ended September 30, 2021
- B.** Resolution 22-17: Amending the Fiscal Year 2021-2022 Budget for the Receipt of Unanticipated Revenue; Increasing the Children's Trust Grant Special Revenue Fund to Appropriate Revenues and Expenses Related to the Children's Trust of Alachua County Agreement; Providing an Effective Date.
- C.** Heritage Oaks Phase II Sidewalks Acceptance and Return of Surety

VI. COMMENTS FROM CITIZENS ON SUBJECTS NOT ON THE AGENDA

(Please Limit to 3 Minutes.Any citizen who did not speak during the Citizen Comments period at the beginning of the meeting may do so at this time.)

VII. COMMENTS FROM CITY MANAGER AND CITY ATTORNEY

VIII.COMMISSION COMMENTS/DISCUSSION

ADJOURN

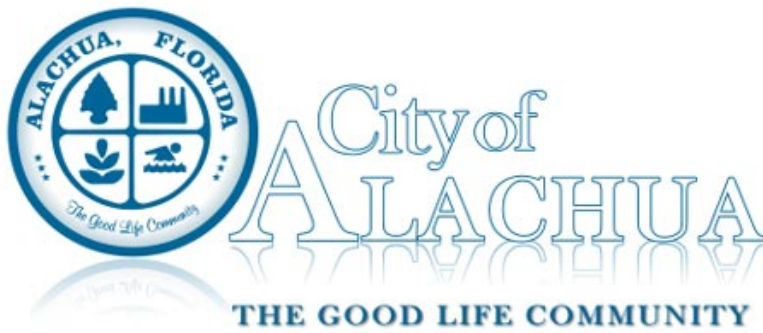
CONSENT AGENDA

CONSENT AGENDA ITEMS

February 28, 2022, City Board of Adjustment Meeting Minutes

March 14, 2022, City Commission Meeting Minutes

March 28, 2022, City Commission Meeting Minutes



Commission Agenda Item

MEETING DATE: 4/11/2022

SUBJECT: Mayor Gib Coerper Honored with 2022 Home Rule Hero Award

PREPARED BY: LeAnne Williams, Deputy City Clerk

RECOMMENDED ACTION:

Receive the presentation.

Summary

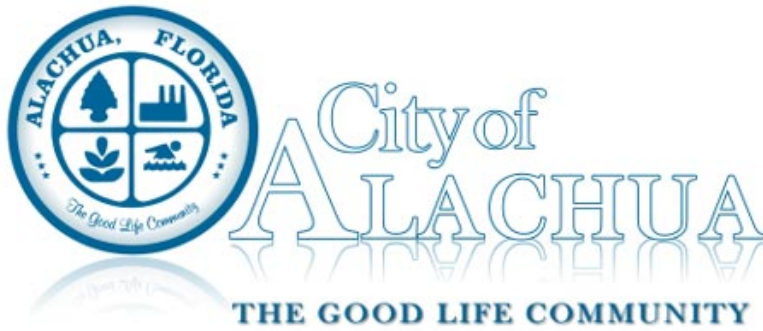
The **Florida League of Cities (FLC)**, celebrating its 100th anniversary as the united voice for Florida's municipal governments, recently recognized City of Alachua Mayor Gib Coerper with a 2022 Home Rule Hero Award for their hard work and advocacy efforts during the 2022 Legislative Session. Coerper worked tirelessly throughout session to promote local voices making local choices, protect the Home Rule powers of Florida's municipalities and advance the League's legislative agenda.

"On behalf of the League and its legislative team, we're very proud to present this year's Home Rule Hero Awards to a deserving group of municipal leaders," said **FLC Director of Legislative Affairs Casey Cook**. "We had a record number of Home Rule Heroes this year, which shows the dedication and impact of local officials on behalf of their residents and businesses in protecting local decision-making. These local officials were constantly engaged and actively advocating for their communities throughout the 2022 Legislative Session. They're heroes for Home Rule and we thank them for their efforts."

Home Rule is the ability for a city to address local problems with local solutions with minimal state interference. Home Rule Hero Award recipients are local government officials, both elected and nonelected, who consistently responded to the League's request to reach out to members of the legislature and help give a local perspective on an issue.

"I am greatly humbled to be selected for this honor," Coerper said. "I've always felt the government closest to its community should be the one making decisions

that the government closest to its community should be the one making decisions based on the best interests of that community, and the Home Rule allows municipalities like Alachua to do just that.”



Commission Agenda Item

MEETING DATE: 4/11/2022

SUBJECT: Mi Apa to Present Donation to Alachua Dream Team, Relay for Life

PREPARED BY: LeAnne Williams, Deputy City Clerk

RECOMMENDED ACTION:

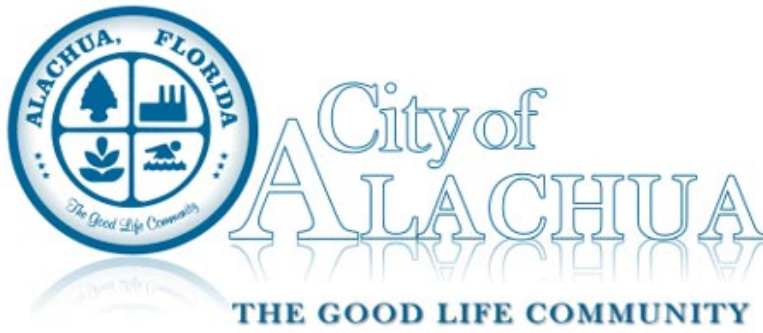
Receive the presentation.

Summary

Every year Mi Apá Latin Café of Alachua supports the Alachua Dream Team as they raise funds for Relay for Life and the American Cancer Society by allowing the Dream Team to come in and serve tables during lunch and dinner. The restaurant generously donates 25% of the entire day's proceeds to their efforts. This year, the servers were:

City Manager Mike DaRoza
Mayor Gib Coerper
Commissioner Jennifer Blalock
Commissioner Dayna Miller
Mitch Glaeser, San Felasco Tech City

This year, the Alachua Dream Team raised \$1,355.66. Owners Peter and Aurora Ynigo and Restaurant Manager Vanessa Marin are here to make the presentation.



Commission Agenda Item

MEETING DATE: 4/11/2022

SUBJECT: Bhaktvedanta Academy Art Student Appreciation

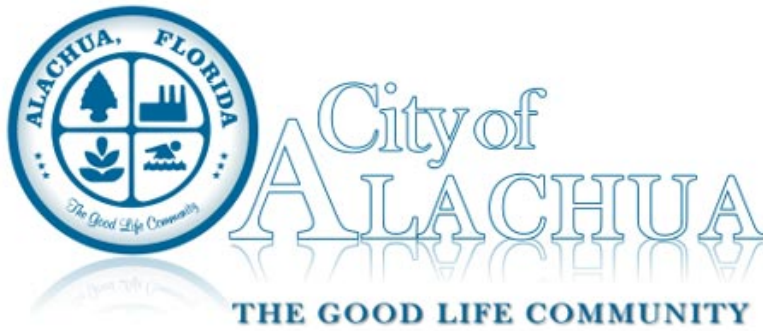
PREPARED BY: Diane Amendola, Staff Assistant to The Deputy City Clerk

RECOMMENDED ACTION:

Mayor Coerper and Ms. Leela Sikdar to present the certificates to the students.

Summary

In recognition of the student artists, we are presenting art certificates to the Bhaktvedanta Academy students who had their artwork featured on display in the foyer of City Hall.



Commission Agenda Item

MEETING DATE: 4/11/2022

SUBJECT: National Public Safety Telecommunications Week Proclamation

PREPARED BY: Vicki N. Floyd, Administrative Services Manager

RECOMMENDED ACTION:

Mayor to read the proclamation declaring April 10th - 16th, 2022, as National Public Safety Telecommunications Week.

Summary

Each year, the second full week in the month of April is dedicated to the men and women who serve as public safety telecommunications, known as "National Public Safety Telecommunications Week". The City of Alachua Police Department has its own telecommunications section, referred to as the Communications Division, which is comprised of seven (7) full-time employees; one (1) Communications Supervisor and six (6) Communications Operators. The Communications Division is the public's first line of contact with the department.

They are responsible for handling all incoming emergency calls for service to the department, including 911 transfers from the Alachua County Sheriff's Office; dispatching and monitoring of radio traffic for all officers responding to and initiating calls for service, as well as walk-ins at the station. While this is but a brief list of their duties and responsibilities, and in no way intended to be all inclusive, it is important to recognize that the Communications Division is a vital component of the public safety service provided to our citizens. Therefore, in recognition of their significant contributions to the community, staff requests proclaiming the week of April 10th - 16th, 2022, as "*National Public Safety Telecommunications Week*" in the City of Alachua, Florida.

FINANCIAL IMPACT: No

ATTACHMENTS:

Description

- Proclamation Public Safety Telecommunicator Week 2022



City of Alachua, Florida

Office of Mayor *Gib Coerper*

PROCLAMATION

WHEREAS, the professional Public Safety Telecommunicators in the City of Alachua, Florida play a crucial role in the protection of life, property and delivery of Public Safety Services; and

WHEREAS, each day, City of Alachua, Florida citizens call for help in emergency situations, and the Telecommunicators who answer these calls for help gather essential information and dispatch the appropriate assistance, often making the difference between life and death for persons in need; and

WHEREAS, these well trained, highly dedicated and deeply motivated individuals serve the citizens of the City of Alachua, Florida twenty-four hours a day, seven days a week, and during extreme situations, such as hurricanes, are unable to be with their families to protect their own personal homes and property; and

WHEREAS, these Telecommunicators often do not receive recognition due them by the citizens and agencies who depend on them and benefit from their services; and

WHEREAS, the Congress of the United States has proclaimed its support and recognition to these employees and their profession, and the City of Alachua, Florida Commission wishes to publicly recognize the Telecommunicators who serve the citizens of the City of Alachua, Florida in such a professional manner.

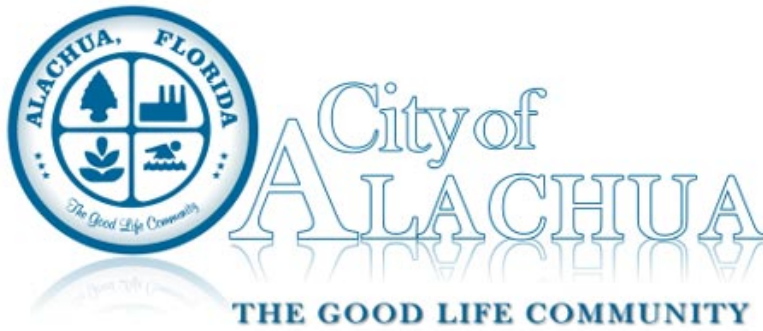
NOW, THEREFORE, I, Gib Coerper, Mayor of the City of Alachua, Florida, representing the City and the City Commission, do hereby proclaim **April 10th – 16th, 2022** as

“National Public Safety Telecommunications Week”

IN WITNESS WHEREOF, I have hereunto set my hand this 11th day of April, 2022.

ATTEST:

Gib Coerper, Mayor



Commission Agenda Item

MEETING DATE: 4/11/2022

SUBJECT: Child Abuse Prevention Month Proclamation

PREPARED BY: Jesse J. Sandusky - Chief of Police

RECOMMENDED ACTION:

Mayor Coerper to read the proclamation

Summary

Every April, Florida participates in the National Child Abuse Prevention month campaign. The initiative is an effort to protect Florida's most precious citizens: the children. This year, the Alachua Police Department has partnered with the Alachua County Child Abuse Prevention Taskforce to bring Child Abuse awareness to the City of Alachua. I have invited Cathy Winfrey, Program Manager for Healthy Families Alachua, Bradford and Union County to make a few comments and receive the proclamation.

FINANCIAL IMPACT: No

BUDGETED:No

ATTACHMENTS:

Description

- ☐ Child Abuse Prevention Month Proclamation



City of Alachua, Florida

Office of Mayor *Gib Coerper*

PROCLAMATION

WHEREAS, The future prosperity of our community depends on nurturing the healthy development of the children currently residing in the City of Alachua; and

WHEREAS, Child abuse and neglect cause significant trauma to the abused child and society, inflicting upon children serious illness and injury resulting in physical, intellectual, and emotional impairment, or death; and

WHEREAS, Research shows that parents and caregivers who have social networks and know how to seek help in times of trouble are more resilient and better able to provide safe environments and nurturing experiences for their children; and

WHEREAS, Children deserve the opportunity to grow and thrive in healthful environments, free from threats of violence and harm; and

WHEREAS, During the month of April, public and private-sector agencies, child care professionals, child advocates, and residents will be increasing the public's awareness of child abuse and neglect prevention.

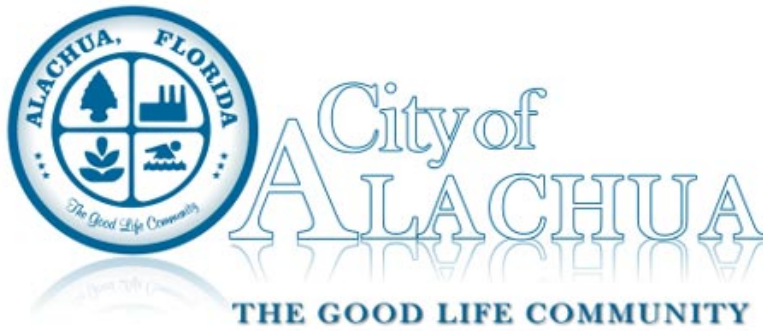
NOW, THEREFORE, I, Gib Coerper, Mayor of the City of Alachua, Florida, representing the City and the City Commission, do hereby proclaim the month of **April** as

“Child Abuse Prevention Month”

IN WITNESS WHEREOF, I have hereunto set my hand this 11th day of April, 2022.

ATTEST:

Gib Coerper, Mayor



Commission Agenda Item

MEETING DATE: 4/11/2022

SUBJECT: 2022 Great American Cleanup Proclamation

PREPARED BY: Rodolfo Valladares, Public Services Director

RECOMMENDED ACTION:

Mayor to read the proclamation.

Summary

The City of Alachua is seeking help to beautify our community by participating in our local Great American Cleanup event scheduled for Saturday, May 5th.

The Great American Cleanup is the country's largest community improvement program that kicks off in more than 20,000 communities each spring. This program is designed to end littering, improve recycling and beautify our community. We encourage volunteers to participate in our local cleanup.

This year, we will begin at 8:30 am at City Hall with breakfast being provided.

Trash bags, safety vests, gloves, maps and instructions for the cleanup will also be provided.

The event will conclude by noon.

This year's beautification activities include:

- Main Street - Creating a cleaner more beautiful Main Street
- Peggy Road - Plantings to strengthen our community green infrastructure
- Criswell Park & Hipp Way - Creating a cleaner community for our neighbors, friends, & family
- Swick House - Beautification
- Tire Roundup Event - scheduled on Friday, May 6th and Saturday, May 7th, 2022. It will be staged at the Alachua WWTF.

This year's event is supported and sponsored by:

- Andrews Paving
- Canvas Church
- Domino's
- Dunkin Donuts
- Gatorland Kubota
- George F. Young Inc.
- Jacobs Engineering
- Mi Appa
- Saint Paul Church
- SAS Tree Service
- Scherer Construction
- Sky Frog
- Stewart Pest Control
- WastePro

By aligning with both organizational and personal passions, we continue to make a difference.

FINANCIAL IMPACT: No

BUDGETED: Yes

FUNDING SOURCE: Other

COMMISSION GOALS:

Quality of Life, Community Enhancement, Strengthen Community Services

ATTACHMENTS:

Description

- 2022 Great American Cleanup Proclamation



City of Alachua, Florida

Office of Mayor *Gib Coerper*

PROCLAMATION

WHEREAS, Keep Alachua County Beautiful annually coordinates a Great American Cleanup for Alachua County and all municipalities located within Alachua County to cleanup and beautify our community;

WHEREAS, the City Commission of the City of Alachua, Florida recognizes the benefits of participation in the Great American Cleanup and desires to publicly recognize the event and request community support:

NOW, THEREFORE, I, Gib Coerper, Mayor of the City of Alachua, Florida by virtue of the authority invested in me, do hereby proclaim May 7th, 2022 as

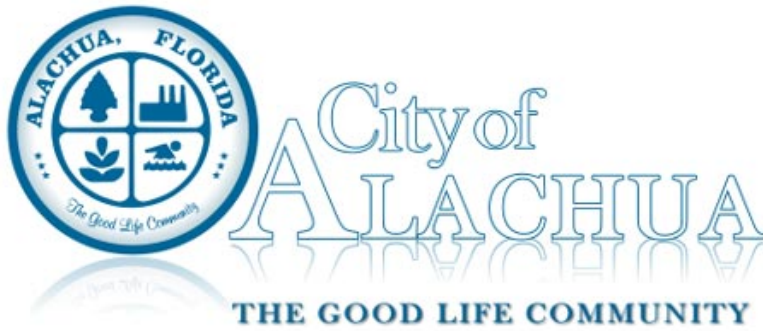
GREAT AMERICAN CLEANUP DAY

In the City of Alachua and call upon all citizens and civic organizations to actively participate in this worthwhile event to cleanup and beautify our City.

IN WITNESS WHEREOF, I have hereunto set my hand this 11th day of April, 2022

ATTEST:

Gib Coerper, Mayor
City of Alachua



Commission Agenda Item

MEETING DATE: 4/11/2022

SUBJECT: Resolution 22-18: Partially Vacating the Alachua Realty Co Subdivision Plat ,as recorded in Plat Book A, Page 106.

PREPARED BY: Adam Hall, AICP, Principal Planner

RECOMMENDED ACTION:

Adopt Resolution 22-18.

Summary

The City has received a petition from Margaret and William Kirkland, property owners, to partially vacate a Plat on a portion of their property. The Plat, Alachua Realty Co Subdivision of a Part of Lot 1 of Sec' 22, Tp 8 S, R 18 E, as recorded in Plat Book "A", page 106 of the Public Records of Alachua County, Florida was filed June 28, 1913. The associated right-of-way with this partial plat has not been improved and provides neither access nor utilities to the property or adjacent properties.

Chapter 177.101, Florida Statutes, establishes the procedures for the vacation and annulment of plats. Chapter 177.101 permits governing bodies to adopt resolutions vacating plats in whole or in part, returning the property covered by such plats either in whole or in part into acreage. Before such resolution vacating any plat either in whole or in part shall be entered by the governing body, it must be shown that the persons making application for said vacation own the fee simple title to the whole or that part of the tract covered by the plat sought to be vacated, and it must be further shown that the vacation of the governing body will not affect the ownership or right of convenient access of persons owning other parts of the subdivision. Chapter 177.101 also requires persons making application for vacations of plats either in whole or in part to give notice of their intention to apply to the governing body to vacate said plat by publishing legal notice in a newspaper of general circulation, in not less than two weekly issues of said paper.

Staff has reviewed the vacation request and finds that the proposed vacation would not affect to ownership or right of convenient access of persons owning other parts of the subdivision. The applicant has provided a legal description and drawing of the portion of the plat sought for vacation which confirms such findings. Legal notices (attached) of the Petitioner's request have been published in a newspaper of general circulation in accordance with the requirements of Chapter 177.101. The notices were published on March 31, 2022 and April 7, 2022. The Petitioners have submitted documentation from the Alachua County Tax Collector's office that shows all state, county, and municipal taxes have been paid.

Chapter 177.101 states that if a tract or parcel of land is within the corporate limits of any incorporated city or town, the governing body of the county must be furnished with a certified copy of a resolution of the town council or city commission showing that it has already by suitable resolution vacated such plat or subdivision or such part thereof. Additionally, Chapter 177.101 states that the vacation shall not become effective until a certified copy of the resolution has been filed in the offices of the circuit court clerk and duly recorded in the public records of the county.

ATTACHMENTS:

Description

- ▣ Resolution 22-18
- ▣ Petition for Partial Vacation of Plat
- ▣ March 31, 2022 Advertisement

RESOLUTION 22-18

A RESOLUTION OF THE CITY OF ALACHUA, FLORIDA; PARTIALLY VACATING THE PLAT FOR THE ALACHUA REALTY CO SUBDIVISION OF A PART OF LOT 1 OF SEC 22, TP 8 S, R 18 E, RECORDED IN PLAT BOOK A, PAGE 106 OF THE OFFICIAL RECORDS OF ALACHUA COUNTY, FLORIDA; AUTHORIZING THE MAYOR TO EXECUTE ALL DOCUMENTS RELATED TO THIS RESOLUTION; DIRECTING THAT A CERTIFIED COPY OF THIS RESOLUTION BE FILED IN THE PUBLIC RECORDS OF ALACHUA COUNTY, FLORIDA; DIRECTING THAT A CERTIFIED COPY OF THIS RESOLUTION BE FURNISHED TO THE ALACHUA COUNTY BOARD OF COUNTY COMMISSIONERS; AND PROVIDING AN EFFECTIVE DATE.

RECITALS

WHEREAS, Section 177.101, Florida Statutes, authorizes and empowers the City Commission of the City of Alachua (the “Commission”) to vacate plats, in whole or in part, and return the property covered by such plats either in whole or in part into acreage, upon the petition of the owner of such platted lands, the publication of legal notice in accordance with Section 177.101, Florida Statutes, certification showing that all state and county taxes have been paid, and demonstration that the persons making application for said vacation own the fee simple title to the whole or that part of the tract covered by the plat sought to be vacated;

WHEREAS, the Commission received a petition requesting the Commission consider vacating part of certain platted lands, lying in that part of Section 22, Township 8 South, Range 18 East, and consisting of the Alachua Realty Co Subdivision of a part of Lot 1 of Sec 22, TP 8, S, R 18 E, recorded in Plat Book A, Page 106 of the Public Records of Alachua County, Florida as described on Exhibit “A” (the “Property”), depicted on Exhibit “B” (the “Plat”), and which is owned by William and Margaret Kirkland (the “Petitioners”);

WHEREAS, in accordance with Section 177.101, Florida Statutes, the date of the public hearing of this Resolution was noticed in two weekly issues of the Alachua County Today on March 31, 2022, and April 7, 2022;

WHEREAS, the legal notice published in the Alachua County Today on March 31, 2022, and April 7, 2022, stated the Commission’s intent to vacate the Plat on the Property;

WHEREAS, the Commission has determined that the conditional vacation of the Plat as set forth in this Resolution will not injure the public welfare;

WHEREAS, all state, county, and local taxes have been paid on the lands within the Plat;

WHEREAS, the Petitioners own the fee simple title to that part of the land covered by the Plat sought to be vacated;

WHEREAS, it is in the public health, safety, economy, comfort, order, convenience, and welfare to vacate the Plat in accordance with the terms of this Resolution.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF ALACHUA, FLORIDA:

Section 1. Findings.

The Commission finds, determines, and declares that the above recitals are true and correct and are hereby incorporated into this Resolution by reference.

Section 2. Partial Vacation of Plat

That part of the Alachua Realty Co Subdivision of a part of Lot 1 of Sec 22, TP 8, S, R 18 E, recorded in Plat Book A, Page 106 of the Public Records of Alachua County, Florida, and as more particularly described and depicted in Exhibit "A", is hereby vacated.

Section 3. Authority of Mayor.

The Mayor is hereby authorized to execute any documents approved by the City Attorney related to the completion of the conditions for the vacation of all or part of the Plat on the Property.

Section 4. Recording in the Public Records and Notice to the County.

In accordance with Section 177.101(4), Florida Statutes, a certified copy of this Resolution shall be filed in the Public Records of Alachua County, Florida, and the Alachua County Board of County Commissioners shall be furnished with a certified copy of this Resolution showing that the City has vacated the Plat subject to the conditions set forth in this Resolution. The Petitioners shall be responsible for all costs associated with the recording of this Resolution in the Public Records of Alachua County, Florida and any affidavits which are required as conditions to this vacation.

This Resolution shall take effect immediately upon passage and approval.

DULY ADOPTED in regular session, this 11th day of April, 2022.

CITY COMMISSION OF THE
CITY OF ALACHUA, FLORIDA

Gib Coerper, Mayor

SEAL

ATTEST:

Mike DaRoza, City Manager/Clerk

EXHIBIT “A”

LEGAL DESCRIPTION:

A portion of “Alachua Realty Co Subdivision of a Part of Lot 1 of Sec’ 22, Tp 8 S, R 18 E”, a subdivision as per Plat thereof, recorded in Plat Book “A”, page 106 of the Public Records of Alachua County, Florida; being more particularly described as follows:

Begin at the northeast corner of Lot 1, Block 2 of “Alachua Realty Co Subdivision of a Part of Lot 1 of Sec’ 22, Tp 8 S, R 18 E”, recorded in Plat Book “A”, page 106 of the Public Records of Alachua County, Florida and run thence South, along the East line of said Lot 1, along the southerly extension thereof and along the East line of Lot 1, Block 3 of said Subdivision, 648 feet, more or less, to the southeast corner of said Lot 1, Block 3; thence West, along the South line of said Lot 1, Block 3 and the South line of Lot 2, Block 3 of said Subdivision, 415 feet, more or less, to the southwest corner of said Lot 2, Block 3; thence North, along the West line of said Lot 2, Block 3, along the northerly extension thereof and along the West line of Lot 2, Block 2 of said Subdivision, 418 feet, more or less to the northwest corner of said Lot 2, Block 2 and to a point on the southeasterly Right of Way line of the former Seaboard Air Line Railway Co. Right of Way; thence Northeasterly, along said Right of Way line and along the northerly lines of said Lots 2 and 1, Block 2, a distance of 472.2 feet to the Point of Beginning.

Containing 5.0 acres, more or less.

EXHIBIT "A" (Continued)

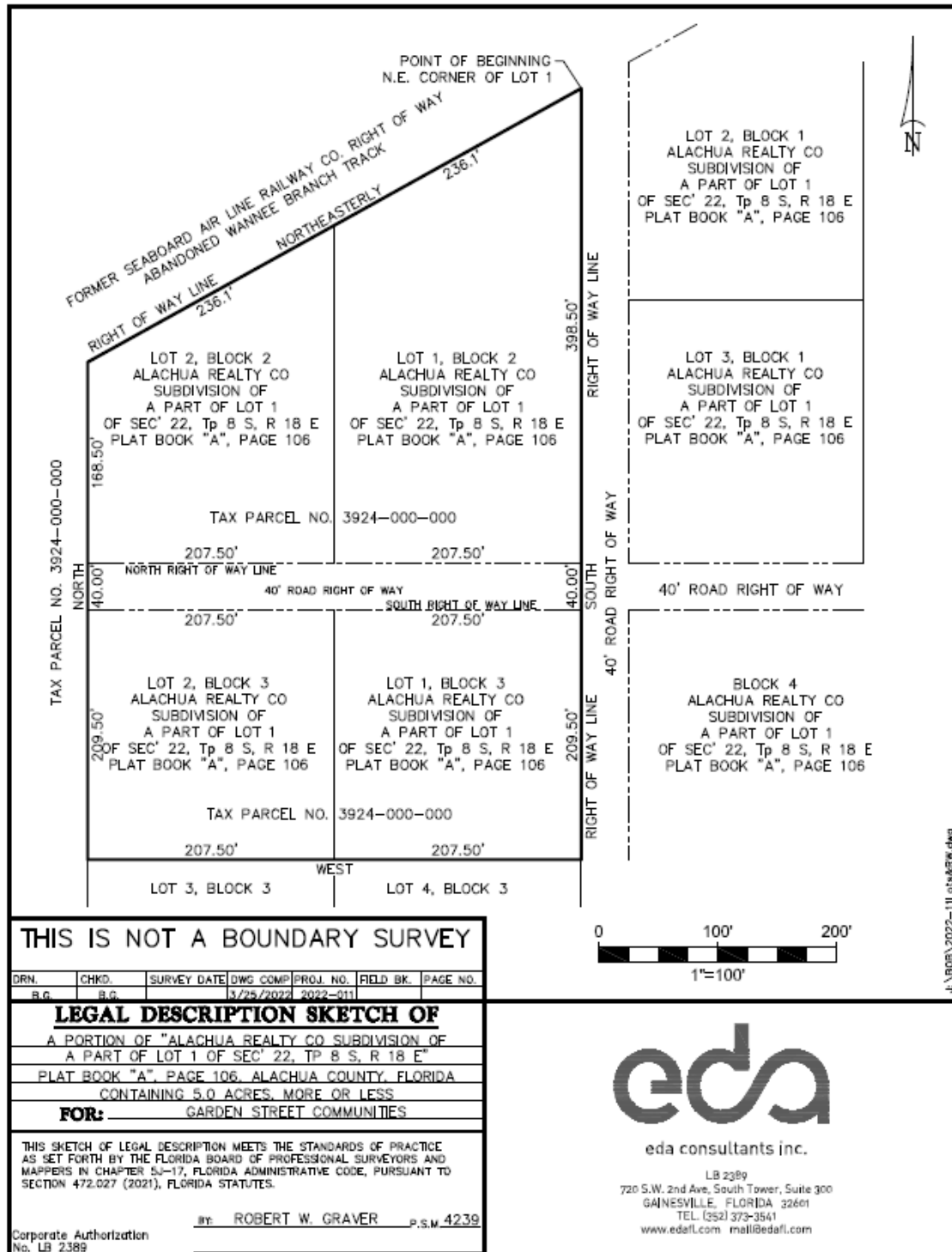
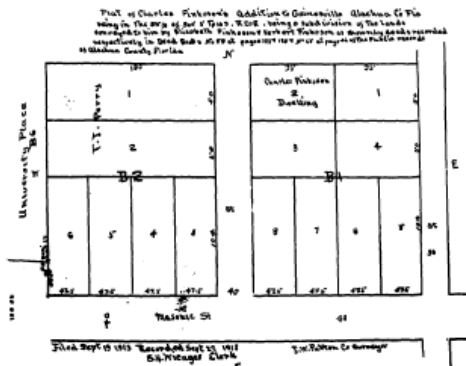
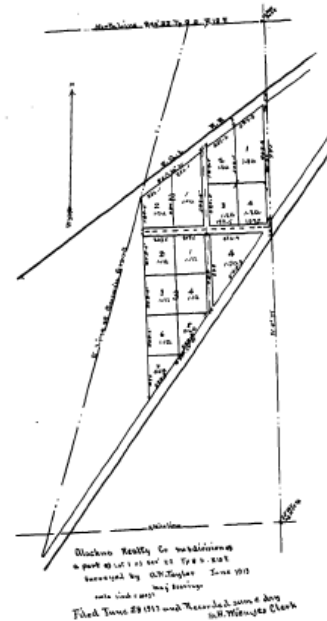
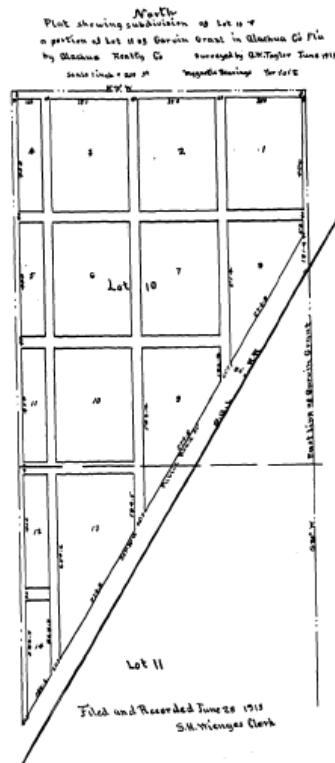
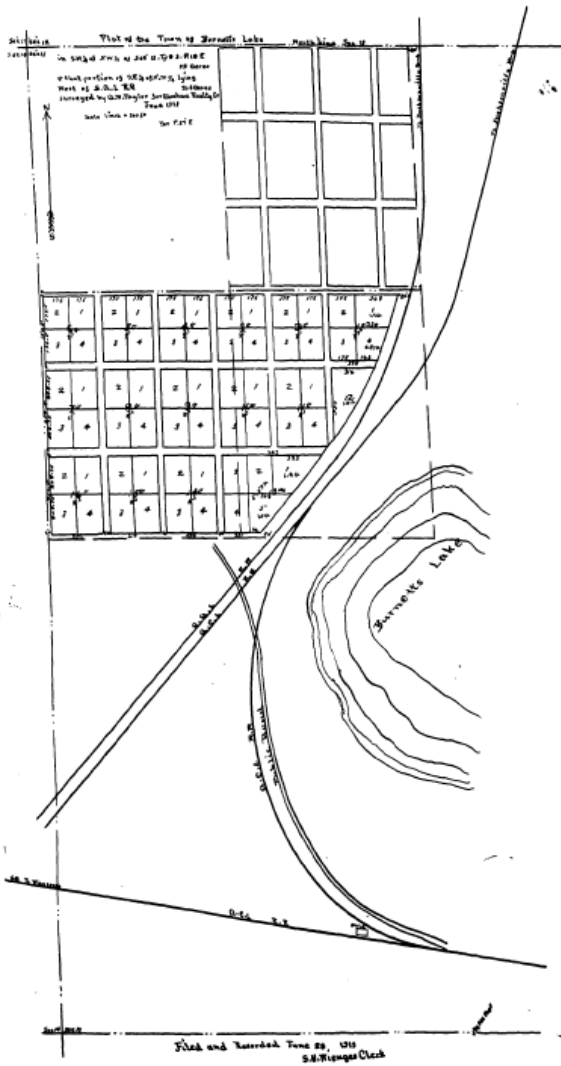


EXHIBIT "B"

A-106
A-106

106





March 25, 2022

City of Alachua City Commission
Attn: Adam Hall, AICP
Office of Planning & Community Development
15100 NW 142nd Terrace | PO Box 9
Alachua, Florida 32616

RE: Partial Plat Vacation Request

Mr. Hall:

Please accept this as a request to vacate a portion of the “Alachua Realty Co Subdivision” plat (4 lots) and associated ROW (a 40’ wide portion of Road Right-of-Way) as shown on the plat recorded in Plat Book “A”, page 106 of the Public Records of Alachua County, Florida. The lots to be vacated are:

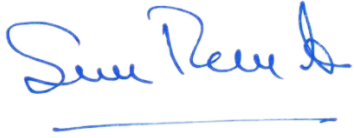
- Lot 1, Block 2 Alachua Realty Co Subdivision of a part of Lot 1 of Sec’ 22, Tp 8 S, R 18 E Plat Book “A”, Page 106
- Lot 2, Block 2 Alachua Realty Co Subdivision of a part of Lot 1 of Sec’ 22, Tp 8 S, R 18 E Plat Book “A”, Page 106
- Lot 1, Block 3 Alachua Realty Co Subdivision of a part of Lot 1 of Sec’ 22, Tp 8 S, R 18 E Plat Book “A”, Page 106
- Lot 2, Block 3 Alachua Realty Co Subdivision of a part of Lot 1 of Sec’ 22, Tp 8 S, R 18 E Plat Book “A”, Page 106
- The ROW to be vacated is approximately 0.38 acres and abuts the abovementioned lots

Please find a legal description and sketch of the lots and ROW area to be vacated attached to this request. Please also find attached proof that all state and county taxes have been paid.

The total area to be vacated is approximately 5.0 acres in size and lies within/adjacent to Parcel 03924-000-000 along Peggy Road. The plat is antiquated and the ROW area to be vacated is completely unimproved and does not serve access to any properties, nor does it contain any utility or transportation infrastructure. In addition, the request is being made with the support of the owner of Tax Parcel 03924-000-000, which is the only privately owned land abutting this portion of the right-of-way.

If you require any additional information, or have any questions, please let our office know. Thank you for your assistance.

Sincerely,

A handwritten signature in blue ink, appearing to read "Sergio Reyes", with a horizontal line underneath it.

Sergio Reyes, PE
President

Parcel Summary

Parcel ID	03865-000-000
Prop ID	15034
Location Address	15151 PEGGY RD ALACHUA, FL 32615
Neighborhood/Area	8-18 RURAL (233200.00)
Subdivision	
Brief Legal Description*	GARVIN GRANT PB A-60 LOTS 10 11 S OF SAL RR IN GARVIN GRANT AS PER GOV PLATS LESS R/W FOR SR-93 OR 545/49 (Note: *The Description above is not to be used on legal documents.)
Property Use Code	GRZGSOIL CLASS2 (06100)
Sec/Twp/Rng	00-08-18
Tax District	ALACHUA (District 1700)
Millage Rate	22.0463
Acreage	30.600
Homestead	Y

[View Map](#)

Owner Information

[KIRKLAND W & MARGARET](#)
PO BOX 1360
ALACHUA, FL 32616-1360

Valuation

	2021 Certified Values	2020 Certified Values	2019 Certified Values	2018 Certified Values	2017 Certified Values
Improvement Value	\$102,146	\$91,698	\$91,698	\$108,500	\$101,700
Land Value	\$2,900	\$2,900	\$2,900	\$2,900	\$2,900
Land Agricultural Value	\$7,400	\$7,400	\$7,400	\$7,400	\$4,400
Agricultural (Market) Value	\$85,840	\$85,840	\$85,840	\$85,800	\$85,800
Just (Market) Value	\$190,886	\$180,438	\$180,438	\$197,200	\$190,400
Assessed Value	\$101,708	\$100,406	\$98,315	\$96,620	\$91,790
Exempt Value	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Taxable Value	\$51,708	\$50,406	\$48,315	\$46,620	\$41,790
Maximum Save Our Homes Portability	\$10,738	\$1,592	\$3,683	\$22,180	\$17,210

"Just (Market) Value" description - This is the value established by the Property Appraiser for ad valorem purposes. This value does not represent anticipated selling price.

TRIM Notice

[2021 TRIM Notice \(PDF\)](#)

Land Information

Land Use	Land Use Desc	Acres	Square Feet	Eff. Frontage	Depth	Zoning
6100	PASTURE 2	29.60	1289376	0	0	A
0115	SFR ACREAGE	1.00	43560	0	0	A

Building Information

Type	SINGLE FAMILY	Heat	04-ELECTRIC
Total Area	3,325	HC&V	04-FORCED AIR
Heated Area	1,535	HVAC	03-CENTRAL
Exterior Walls	05-AVERAGE; 20-FACE BRICK	Bathrooms	2.0-Baths
Interior Walls	05-DRYWALL	Bedrooms	3-3 BEDROOMS
Roofing	03-ASPHALT	Total Rooms	
Roof Type	03-GABLE/HIP	Stories	1.0
Frame		Actual Year Built	1973
Floor Cover	06-VINYL TILE; 14-CARPET	Effective Year Built	1975

Type	SOH MISC	Heat	
Total Area	525	HC&V	
Heated Area		HVAC	
Exterior Walls		Bathrooms	
Interior Walls		Bedrooms	
Roofing		Total Rooms	
Roof Type		Stories	1.0
Frame		Actual Year Built	0
Floor Cover		Effective Year Built	1973

Sub Area

Type	Description	Sq. Footage	Quality	Imprv Use	Imprv Use Descr	Value
BAS	BASE AREA	1,535	3	0100	SINGLE FAMILY	\$66,673
FOP	FINISHED OPEN PORCH	104	3	0100	SINGLE FAMILY	\$1,355
UGR	UNFINISHED GARAGE	960	3	0100	SINGLE FAMILY	\$18,763
UOP	UNFIN OPEN PORCH	240	3	0100	SINGLE FAMILY	\$2,084
UST	UNFINISHED STORAGE	486	3	0100	SINGLE FAMILY	\$9,499

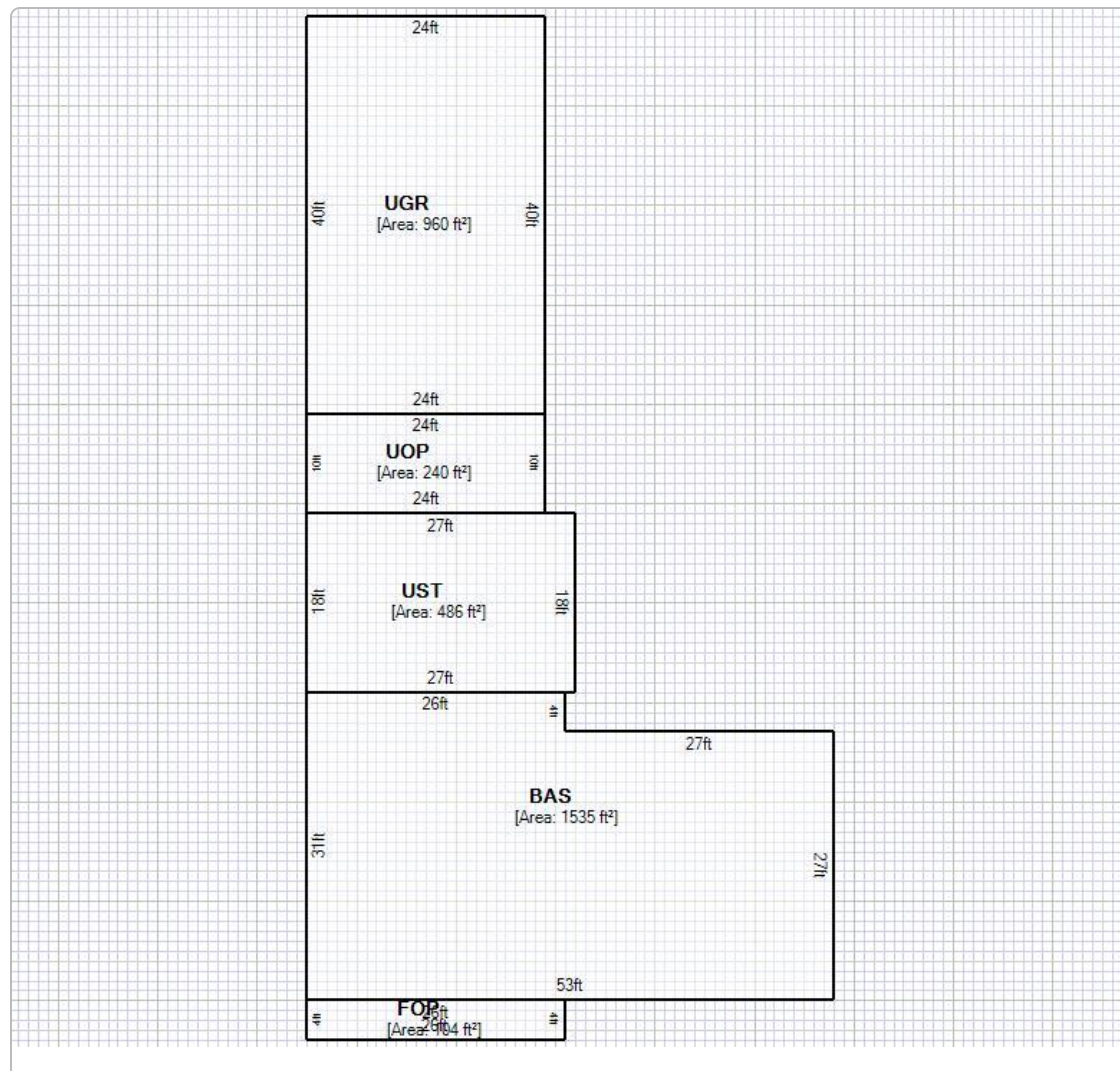
Type	Description	Sq. Footage	Quality	Imprv Use	Imprv Use Descr	Value
2021	SHED 1	210		R2	RES	\$252
2221	STG 1	315		R2	RES	\$888

Permits

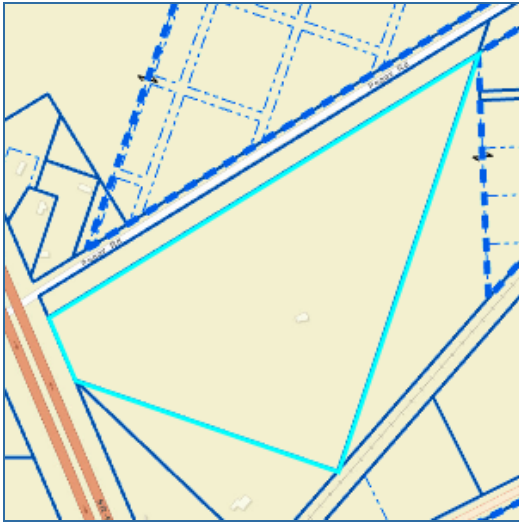
Permit Number	Type	Primary	Active	Issue Date	Value
10-09-1520	ROOFING	Yes	Yes	10/20/2009	\$12,865

Our permitting information is pulled from the Alachua County Permitting Offices. Permitting information shown here is all the Property Appraiser has on file for this property. Any detailed questions about permits should be directed to the Permitting Offices.

Sketches



Map



No data available for the following modules: Extra Features, Sales, Photos.

This web application and the data herein is prepared for the inventory of real property found within Alachua County and is compiled from recorded deeds, plats, and other public records and data. Users of this web application and the data herein are hereby notified that the aforementioned public primary information sources should be consulted for verification of the information. Alachua County Property Appraiser's Office assumes no legal responsibility for the information contained herein.

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[GDPR Privacy Notice](#)

[Last Data Upload: 2/23/2022, 5:29:57 AM](#)

Developed by
 **Schneider**
GEOSPATIAL

Version 2.3.177

Parcel Summary

Parcel ID 03924-000-000
Prop ID 15420
Location Address
Neighborhood/Area 8-18 RURAL (233200.00)
Subdivision
Brief Legal Description* COM INTERSECTION S R/W SAL RR & E LINE GARVIN GRT POB SW/LY ALONG GRT LINE TO INTERSECTION ACL RR NE/LY ALONG RR 1109 FT N 1074 FT TO POB ALSO LOTS 1 2 BK 2 & LOTS 1 2 3 4 5 6 7 BK 3 ALACHUA REALTY CO ADD PB A-106 OR 545/0049
(Note: *The Description above is not to be used on legal documents.)
Property Use Code GRZGSOIL CLASS2 (06100)
Sec/Twp/Rng 22-08-18
Tax District ALACHUA (District 1700)
Millage Rate 22.0463
Acreage 21.000
Homestead N

[View Map](#)

Owner Information

[KIRKLAND W & MARGARET](#)
 PO BOX 1360
 ALACHUA, FL 32616-1360

Valuation

	2021 Certified Values	2020 Certified Values	2019 Certified Values	2018 Certified Values	2017 Certified Values
Improvement Value	\$0	\$0	\$0	\$0	\$0
Land Value	\$0	\$0	\$0	\$0	\$0
Land Agricultural Value	\$5,300	\$5,300	\$5,300	\$5,300	\$3,200
Agricultural (Market) Value	\$60,900	\$60,900	\$60,900	\$60,900	\$60,900
Just (Market) Value	\$60,900	\$60,900	\$60,900	\$60,900	\$60,900
Assessed Value	\$5,300	\$5,300	\$5,300	\$5,300	\$3,200
Exempt Value	\$0	\$0	\$0	\$0	\$0
Taxable Value	\$5,300	\$5,300	\$5,300	\$5,300	\$3,200
Maximum Save Our Homes Portability	\$0	\$0	\$0	\$0	\$0

"Just (Market) Value" description - This is the value established by the Property Appraiser for ad valorem purposes. This value does not represent anticipated selling price.

TRIM Notice

[2021 TRIM Notice \(PDF\)](#)

Land Information

Land Use	Land Use Desc	Acres	Square Feet	Eff. Frontage	Depth	Zoning
6100	PASTURE 2	21.00	914760	0	0	A

Map



No data available for the following modules: Building Information, Sub Area, Extra Features, Sales, Permits, Sketches, Photos.

Parcel Summary

Parcel ID 03917-200-002
Prop ID 504466
Location Address
Neighborhood/Area 8-18 RURAL (233200.00)
Subdivision
Brief Legal Description* COM NE COR OF LOT 1 BLK 2 OF ALACHUA REALTY CO S/D PB A-106 POB N 02 DEG 08 MIN 31 SEC E 83.27 FT TO SLY R/W OF PEGGY ROAD N 59 DEG 29 MIN 24 SEC E 234.80 FT S 02 DEG 08 MIN 31 SEC E 78.43 FT TO THE NE COR OF LOT 1 BLK 2 S 58 DEG 27 MIN 44 SEC W 237.13 FT
(Note: *The Description above is not to be used on legal documents.)
Property Use Code VACANT (00000)
Sec/Twp/Rng 22-08-18
Tax District SUWANNEE (District 0300)
Millage Rate 20.2241
Acreage 0.440
Homestead N

[View Map](#)

Owner Information

KIRKLAND WILLIAM & MARGARET
 PO BOX 1360
 ALACHUA, FL 32616

Land Information

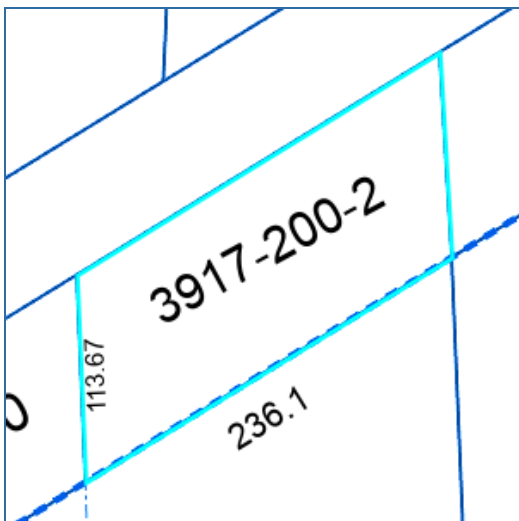
Land Use	Land Use Desc	Acres	Square Feet	Eff. Frontage	Depth	Zoning
0115	SFR ACREAGE	0.44	19166.4	0	0	A

Sales

Sale Date	Sale Price	Instrument	Book	Page	Qualified	Vacant/Improved	Grantor	Grantee	Link to Official Records
10/14/2021	\$45,000	WD	4942	1289	01 - EXAMINATION OF DEED	Vacant	HUNTER CHRISTINE A	KIRKLAND WILLIAM & MARGARET	Link (Clerk)
1/15/1993	\$4,000	QD	1895	2500	Q - QUALIFIED	Vacant	* CSX TRANSPORTATION INC	HUNTER BILLY RAY, HUNTER CHRIS	Link (Clerk)

Official Public Records information is provided by the Alachua County Clerk's Office. Clicking on these links will direct you to their web site displaying the document details for this specific transaction.

Map



No data available for the following modules: Valuation, TRIM Notice, Building Information, Sub Area, Extra Features, Permits, Sketches, Photos.

ACCOUNT NUMBER	PROPERTY ADDRESS	MILLAGE CODE
03865 000 000	15151 PEGGY RD	1700

KIRKLAND W & MARGARET
PO BOX 1360
ALACHUA, FL 32616

EXEMPTIONS:
HOMESTEAD,
HOMESTEAD ADD'L 25K



SCAN TO PAY ONLINE

AD VALOREM TAXES					
TAXING AUTHORITY	MILLAGE RATE	ASSESSED VALUE	EXEMPTION(S)	TAXABLE VALUE	TAXES LEVIED
COUNTY GENERAL	7.8662	101,708	50,000	51,708	406.75
LIBRARY GENERAL	1.0856	101,708	50,000	51,708	56.13
SCHOOL CAP36 PROJECT	1.5000	101,708	25,000	76,708	115.06
SCHOOL DISCRNRY & CN	0.7480	101,708	25,000	76,708	57.38
SCHOOL GENERAL	3.5950	101,708	25,000	76,708	275.77
SCHOOL VOTED	1.0000	101,708	25,000	76,708	76.71
CHILDREN'S TRUST	0.5000	101,708	50,000	51,708	25.85
SUWANNEE RIVER WATER MGT DIST	0.3615	101,708	50,000	51,708	18.69
CITY OF ALACHUA	5.3900	101,708	50,000	51,708	278.71
TOTAL MILLAGE					22.0463
AD VALOREM TAXES					\$1,311.05

LEGAL DESCRIPTION
GARVIN GRANT PB A-60 LOTS 10 11 S OF SAL RR IN GARVIN GRANT AS PER GOV PLATS LES See Additional Legal on Tax Roll

NON-AD VALOREM ASSESSMENTS			
LEVYING AUTHORITY	UNIT	RATE	AMOUNT
710 BOCC SOLID WASTE MGMT	1.000	@ 20.7800	20.78
550 COUNTY FIRE SERVICES	1.000	Varies	256.89
NON-AD VALOREM ASSESSMENTS			\$277.67

PAY ONLY ONE AMOUNT. ↓

COMBINED TAXES AND ASSESSMENTS \$1,588.72

IF PAID/POSTMARKED BY PLEASE PAY	Nov 30, 2021 \$0.00				
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JOHN POWER, CFC

ALACHUA COUNTY TAX COLLECTOR

2021 PAID REAL ESTATE

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

15034

PLEASE PAY IN U.S. FUNDS TO JOHN POWER, TAX COLLECTOR • P.O. Box 44310 • Jacksonville, FL 32231-4310

ACCOUNT NUMBER	PROPERTY ADDRESS
03865 000 000	15151 PEGGY RD

KIRKLAND W & MARGARET
PO BOX 1360
ALACHUA, FL 32616

PAY ONLY ONE AMOUNT

IF PAID/POSTMARKED BY	PLEASE PAY
☐ Nov 30, 2021	\$0.00
☐	
☐	
☐	
☐	

WANT TO RECEIVE YOUR BILL ELECTRONICALLY NEXT YEAR? VISIT
www.AlachuaCollector.com AND SIGN UP FOR E-BILLS!

ACCOUNT NUMBER	PROPERTY ADDRESS	MILLAGE CODE
03924 000 000	UNASSIGNED LOCATION RE	1700

KIRKLAND W & MARGARET
PO BOX 1360
ALACHUA, FL 32616

EXEMPTIONS:



SCAN TO PAY ONLINE

AD VALOREM TAXES						
TAXING AUTHORITY	MILLAGE RATE	ASSESSED VALUE	EXEMPTION(S)	TAXABLE VALUE	TAXES LEVIED	
COUNTY GENERAL	7.8662	5,300	0	5,300	41.69	
LIBRARY GENERAL	1.0856	5,300	0	5,300	5.75	
SCHOOL CAP36 PROJECT	1.5000	5,300	0	5,300	7.95	
SCHOOL DISCRNRY & CN	0.7480	5,300	0	5,300	3.96	
SCHOOL GENERAL	3.5950	5,300	0	5,300	19.05	
SCHOOL VOTED	1.0000	5,300	0	5,300	5.30	
CHILDREN'S TRUST	0.5000	5,300	0	5,300	2.65	
SUWANNEE RIVER WATER MGT DIST	0.3615	5,300	0	5,300	1.92	
CITY OF ALACHUA	5.3900	5,300	0	5,300	28.57	
TOTAL MILLAGE		22.0463	AD VALOREM TAXES		\$116.84	

LEGAL DESCRIPTION
COM INTERSECTION S R/W SAL RR & E LINE GARVIN GRT POB SW/LY ALONG GRT LINE TO IN See Additional Legal on Tax Roll

NON-AD VALOREM ASSESSMENTS			
LEVYING AUTHORITY	UNIT	RATE	AMOUNT
NON-AD VALOREM ASSESSMENTS			\$0.00

PAY ONLY ONE AMOUNT. ↓

COMBINED TAXES AND ASSESSMENTS \$116.84

IF PAID/POSTMARKED BY PLEASE PAY	Nov 30, 2021 \$0.00				
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JOHN POWER, CFC

ALACHUA COUNTY TAX COLLECTOR

2021 PAID REAL ESTATE

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

15420

PLEASE PAY IN U.S. FUNDS TO JOHN POWER, TAX COLLECTOR • P.O. Box 44310 • Jacksonville, FL 32231-4310

ACCOUNT NUMBER	PROPERTY ADDRESS
03924 000 000	UNASSIGNED LOCATION RE

KIRKLAND W & MARGARET
PO BOX 1360
ALACHUA, FL 32616

PAY ONLY ONE AMOUNT

IF PAID/POSTMARKED BY	PLEASE PAY
☐ Nov 30, 2021	\$0.00
☐	
☐	
☐	
☐	

WANT TO RECEIVE YOUR BILL ELECTRONICALLY NEXT YEAR? VISIT
www.AlachuaCollector.com AND SIGN UP FOR E-BILLS!

PROOF OF TAX Pmt For 3917-200-1 \$ 3917-200-2 (3917-206-2 WAS CREATED AFTER 2021 TAX PAYMENT VIA DEED DATED 10/14/21) (OR BK 4942 PG 1289)



2021 PAID REAL ESTATE
NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

15409

ACCOUNT NUMBER	PROPERTY ADDRESS	MILLAGE CODE
03917 200 001	UNASSIGNED LOCATION RE	0300

HUNTER CHRISTINE A
14905 PEGGY RD
ALACHUA, FL 32615

EXEMPTIONS:



SCAN TO PAY ONLINE

AD VALOREM TAXES					
TAXING AUTHORITY	MILLAGE RATE	ASSESSED VALUE	EXEMPTION(S)	TAXABLE VALUE	TAXES LEVIED
COUNTY GENERAL	7.8662	8,350	0	8,350	65.68
MSTU-SHERIFF LAW ENFORCEMENT	3.5678	8,350	0	8,350	29.79
LIBRARY GENERAL	1.0856	8,350	0	8,350	9.06
SCHOOL CAP36 PROJECT	1.5000	8,350	0	8,350	12.53
SCHOOL DISCRNRY & CN	0.7480	8,350	0	8,350	6.25
SCHOOL GENERAL	3.5950	8,350	0	8,350	30.02
SCHOOL VOTED	1.0000	8,350	0	8,350	8.35
CHILDREN'S TRUST	0.5000	8,350	0	8,350	4.18
SUWANNEE RIVER WATER MGT DIST	0.3615	8,350	0	8,350	3.02
TOTAL MILLAGE		20.2241	AD VALOREM TAXES		\$168.88

LEGAL DESCRIPTION
COM NE COR OF BLK 1 OF ALACHUA REALTY CO S/D PB A-106 POB S 59 DEG W 729.26 FT T See Additional Legal on Tax Roll

NON-AD VALOREM ASSESSMENTS			
LEVYING AUTHORITY	UNIT	RATE	AMOUNT
550 COUNTY FIRE SERVICES	1.000	Varies	90.69
NON-AD VALOREM ASSESSMENTS			\$90.69

Please Retain this Portion for your Records. Receipt Available Online.

PAY ONLY ONE AMOUNT.

COMBINED TAXES AND ASSESSMENTS

\$259.57

IF PAID/POSTMARKED BY
PLEASE PAY

Nov 30, 2021
\$0.00

JOHN POWER, CFC

ALACHUA COUNTY TAX COLLECTOR

PLEASE PAY IN U.S. FUNDS TO JOHN POWER, TAX COLLECTOR • P.O. Box 44310 • Jacksonville, FL 32231-4310

2021 PAID REAL ESTATE

15409

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

ACCOUNT NUMBER	PROPERTY ADDRESS
03917 200 001	UNASSIGNED LOCATION RE

HUNTER CHRISTINE A
14905 PEGGY RD
ALACHUA, FL 32615

PAY ONLY ONE AMOUNT

IF PAID/POSTMARKED BY

PLEASE PAY

☐ Nov 30, 2021 \$0.00

☐

☐

☐

☐

WANT TO RECEIVE YOUR BILL ELECTRONICALLY NEXT YEAR? VISIT
www.AlachuaCollector.com AND SIGN UP FOR E-BILLS!

Receipt # 21-0020548

\$249.19

Paid 11/12/2021

STATE OF FLORIDA
DOCUMENTARY
SUR TAX
\$1.10

STATE OF FLORIDA
DOCUMENTARY
SUR TAX
\$1.10

REGISTERED U.S. PAT. OFFICE
Print, Publishers, Rutland, Vt.

STATE OF FLORIDA 3 OF FLORIDA
DOCUMENTARY DOCUMENTARY
SUR TAX SUR TAX

\$5.50

\$11.00

This Indenture

Wherever used herein, the term "party" shall include the heirs, successors and assigns of the respective parties hereto; the word "shall" includes the plural, and the plural the singular; the use of any gender shall include all genders; and, if used, the term "note" shall include all the notes herein described if more than one.

Made this 16th day of December A. D. 1968

Between

JAMES G. TYRE, a single man,

of the County of Alachua in the State of Florida
party of the first part, and

WILLIAM KIRKLAND and his wife, MARGARET M. KIRKLAND, moving from
1432 SE 43rd Ave, Gainesville, Florida
of the County of Alachua in the State of Florida
party of the second part,

Witnesseth that the said party of the first part, for and in consideration of the sum of Ten and No/100 (\$10.00) Dollars, to him in hand paid by the said party of the second part, the receipt whereof is hereby acknowledged, has granted, bargained and sold to the said party of the second part his heirs and assigns forever, the following described land, situate lying and being in the County of Alachua, State of Florida, to wit:

Commence at a point South of the Seaboard Air Line Railroad in Lot One (1) of Section Twenty-two (22) Township Eight (8) South Range Eighteen (18) East, where the East line of the William Garvin Grant intersects the Right-of-way, run Southwest along the Grant line to where Subdivision line intersects the Right-of-way of the Atlantic Coast Line Railroad, thence Northeast along the Right-of-way 1109 feet; thence North 1074 feet to beginning. Lying and being in Section Twenty-two (22), Township Eight (8) South, Range Eighteen (18) East; and containing 9 acres, more or less.

Also, all that part of Lots Ten (10) and Eleven (11) South of the Seaboard Air Line Railroad in the William Garvin Grant, containing 40 acres, more or less. According to the plat of J.C. Sheffield's Subdivision of the South 600 acres of the said Garvin Grant, as recorded in Plat Book "A", Page 60 of the Public Records of Alachua County, Florida.

Also, Lots One (1) and Two (2) of Block Two (2); and Lots One (1), Two (2), Three (3), Four (4), Five (5), Six (6) and Seven (7) of Block Three (3) of Alachua Realty Company's Subdivision of a part of Lot One (1) of Section Twenty-two (22) Township Eight (8) South, Range Eighteen (18) East, according to a survey made by A.W. Taylor and recorded in Plat Book "A" page 106 of the Public Records of Alachua County, Florida.

And the said party of the first part does hereby fully warrant the title to said land, and will defend the same against the lawful claims of all persons whomsoever.

In Witness Whereof, the said party of the first part has hereunto set his hand and seal the day and year first above written.

Signed, Sealed and Delivered in Our Presence:

James Stuart Marshon

JAMES STUART MARSHON

James G. Tyre

JAMES G. TYRE

State of Florida

County of ALACHUA

I Hereby Certify That on this day personally appeared before me, an officer duly authorized to administer oaths and take acknowledgments, JAMES G. TYRE, a single man,

known to me well known and known to me to be the individual described in and who executed the foregoing deed, and he acknowledged before me that he executed the same freely and voluntarily for the purposes therein expressed. Witness my hand and official seal at Gainesville County of Alachua and State of Florida, this 16th day of December, A. D. 1968

My Commission Expires Nov. 13, 1971
Notary Public

James Stuart Marshon

Notary Public

STATE OF FLORIDA
DOCUMENTARY STAMP TAX
DEC 16 68
5400
COMPTROLLER
P.U. 190149

1968 DEC 16 PM 11:11

REC-545-49

THIS INSTRUMENT PREPARED BY
JAMES S. WERSHOW, ATTORNEY AT LAW
212 S. E. 1ST STREET, GAINESVILLE, FLA. 32601

50855-1515-5085

10/20/2021 8:47 AM
BOOK 4942 PAGE 1289
J.K. JESS IRBY, ESQ.

Clerk of the Court, Alachua County, Florida

ERECORDED Receipt # 1044926

Doc Stamp-Mort: \$0.00

Doc Stamp-Deed: \$315.00

Intang. Tax: \$0.00

Prepared by and return to:

Crystal L. Curran
Springs Title, LLC
13900 Tech City Drive
Suite 412
Alachua, FL 32615
(352) 565-7800
File No 21-185

Parcel Identification No 03917-200-001

[Space Above This Line For Recording Data]

WARRANTY DEED

(STATUTORY FORM - SECTION 689.02, F.S.)

This indenture made the 14th day of October, 2021 between **Christine A. Hunter, a widow**, whose post office address is **14905 Peggy Road, Alachua, FL 32615**, of the County of Alachua, State of Florida, Grantor, to **William Kirkland and Margaret Kirkland, husband and wife**, whose post office address is **P.O. Box 1360, Alachua, FL 32616**, of the County of Alachua, State of Florida, Grantees:

Witnesseth, that said Grantor, for and in consideration of the sum of TEN DOLLARS (U.S.\$10.00) and other good and valuable considerations to said Grantor in hand paid by said Grantees, the receipt whereof is hereby acknowledged, has granted, bargained, and sold to the said Grantees, and Grantees' heirs and assigns forever, the following described land, situate, lying and being in Alachua, Florida, to-wit:

A PARCEL OF LAND LYING IN SECTION 22, TOWNSHIP 8 SOUTH, RANGE 18 EAST, ALACHUA COUNTY, FLORIDA, BEING THAT PORTION OF THE LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 1895, PAGE 2500 OF THE PUBLIC RECORDS OF SAID ALACHUA COUNTY, FLORIDA, LYING WEST OF THE NORTHERLY EXTENSION OF THE WEST LINE OF A 40 FOOT WIDE PLATTED RIGHT OF WAY AS SHOWN ON THE PLAT OF "ALACHUA REALTY COMPANY SUBDIVISION" AS PER PLAT THEREOF RECORDED IN PLAT BOOK "A", PAGE 106 OF SAID PUBLIC RECORDS, LESS ANY PORTION LYING WITHIN THE MAINTAINED RIGHT OF WAY OF COUNTY ROAD No. 2054 (PEGGY ROAD) AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT A 5/8" REBAR AND CAP (LB 2903) AT THE NORTHWEST CORNER OF LOT 1, BLOCK 2 OF SAID "ALACHUA REALTY COMPANY SUBDIVISION" AND THE SOUTHWEST CORNER OF SAID LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 1895, PAGE 2500 FOR THE POINT OF BEGINNING; THENCE RUN NORTH 02°08'31" WEST, ALONG THE WEST LINE OF SAID LANDS, A DISTANCE OF 83.27 FEET TO A 5/8" REBAR (NO IDENTIFICATION) ON THE SOUTHERLY MAINTAINED RIGHT OF WAY LINE OF SAID PEGGY ROAD; THENCE RUN NORTH 59°29'24" EAST, ALONG SAID SOUTHERLY MAINTAINED RIGHT OF WAY LINE, A DISTANCE OF 234.80 FEET TO A 5/8" REBAR AND CAP (PSM 6602) AT THE INTERSECTION WITH SAID NORTHERLY EXTENSION OF THE WEST LINE OF A PLATTED 40 FOOT RIGHT OF WAY AS SHOWN ON SAID "ALACHUA REALTY COMPANY SUBDIVISION"; THENCE RUN SOUTH 02°08'31" EAST, ALONG SAID NORTHERLY EXTENSION, A DISTANCE OF 78.43 FEET TO A 3/4" IRON PIPE (NO IDENTIFICATION) AT THE NORTHEAST CORNER OF SAID LOT 1, BLOCK 2, LYING ON THE SOUTH LINE OF THE FORMER CSX TRANSPORTATION, INC.'S OPERATING PROPERTY, AND ON THE SOUTH LINE OF SAID LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 1895, PAGE 2500; THENCE RUN SOUTH 58°27'44" WEST, ALONG THE NORTH LINE OF SAID LOT 1, BLOCK 2, AND THE SOUTH LINES OF SAID FORMER CSX PROPERTY AND SAID LANDS, A DISTANCE OF 237.13 FEET TO THE POINT OF BEGINNING.

Together with all the tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining.

Subject to taxes for 2021 and subsequent years, not yet due and payable; covenants, restrictions, easements, reservations and limitations of record, if any.

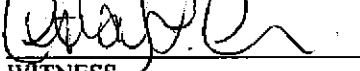
TO HAVE AND TO HOLD the same in fee simple forever.

And Grantor hereby covenant with the Grantees that the Grantor is lawfully seized of said land in fee simple, that Grantor have good right and lawful authority to sell and convey said land and that the Grantor hereby fully warrant the title to said land and

will defend the same against the lawful claims of all persons whomsoever.

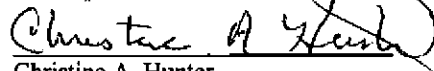
In Witness Whereof, Grantor have hereunto set Grantor's hand and seal the day and year first above written.

Signed, sealed and delivered in our presence:

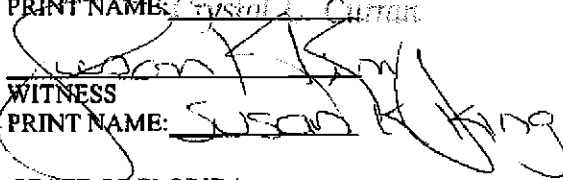


WITNESS

PRINT NAME: Crystal L. Curran



Christine A. Hunter

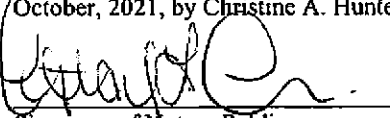


WITNESS

PRINT NAME: Susan K. King

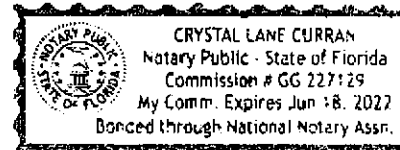
STATE OF FLORIDA
COUNTY OF ALACHUA

The foregoing instrument was acknowledged before me by means of () physical presence or () online notarization this 14th day of October, 2021, by Christine A. Hunter.



Signature of Notary Public

Print, Type/Stamp Name of Notary



Personally Known: Crystal L. Curran OR Produced Identification: _____

Type of Identification

Produced: _____

March 25, 2022



Legal Description

For: Garden Street Communities

A portion of "Alachua Realty Co Subdivision of a Part of Lot 1 of Sec' 22, Tp 8 S, R 18 E", a subdivision as per Plat thereof, recorded in Plat Book "A", page 106 of the Public Records of Alachua County, Florida; being more particularly described as follows:

Begin at the northeast corner of Lot 1, Block 2 of "Alachua Realty Co Subdivision of a Part of Lot 1 of Sec' 22, Tp 8 S, R 18 E", recorded in Plat Book "A", page 106 of the Public Records of Alachua County, Florida and run thence South, along the East line of said Lot 1, along the southerly extension thereof and along the East line of Lot 1, Block 3 of said Subdivision, 648 feet, more or less, to the southeast corner of said Lot 1, Block 3; thence West, along the South line of said Lot 1, Block 3 and the South line of Lot 2, Block 3 of said Subdivision, 415 feet, more or less, to the southwest corner of said Lot 2, Block 3; thence North, along the West line of said Lot 2, Block 3, along the northerly extension thereof and along the West line of Lot 2, Block 2 of said Subdivision, 418 feet, more or less to the northwest corner of said Lot 2, Block 2 and to a point on the southeasterly Right of Way line of the former Seaboard Air Line Railway Co. Right of Way; thence Northeasterly, along said Right of Way line and along the northerly lines of said Lots 2 and 1, Block 2, a distance of 472.2 feet to the Point of Beginning.

Containing 5.0 acres, more or less.

J:\Bob\2022-11Lots&RW.docx

I've seen some pretty strawberries in the stores. Typically, we get ours from Plant City. We will come home with two or three flats of berries and clean some to eat but we also make jelly and jams out of them. I guess I shouldn't say "we" because it is almost always my husband, Archie, who does the canning. Come to think of it, lately he does all the cooking, too!

There isn't a name with this week's recipe, but it looks like a pretty simple recipe.

Freezer Strawberry Jam

- 2 cups prepared strawberries
- 4 cups sugar
- ¾ cup water
- 1 box pectin

Do not double; do single batches if you want more. Wash and crush berries, put berries in a large bowl. Add sugar; let stand 10 minutes. Mix water and pectin in pan; bring to a boil. Boil a full minute, stirring constantly. Remove from heat; pour into berry mixture. Stir for one minute until well mixed. Put into airtight containers suitable for freezer. Leave out overnight or until solid and then freeze. Tastes like fresh strawberries, great on hot biscuits.

#

Email editor@
alachuatoday.com

religion, sex, handicap, familial status, and national origin. If you feel you or someone you know has had their fair housing rights violated you can make a complaint by:

- Filing online at: <http://www.hud.gov/complaints/>
- Calling Toll Free: (800) 440-8091
- Contacting City Hall: (386) 418-6100



City of ALACHUA

NOTICE OF HEARING BEFORE THE CITY COMMISSION OF THE CITY OF ALACHUA, FLORIDA, CONCERNING A PARTIAL VACATION OF PLAT

The City Commission of the City of Alachua, FL will consider the following item at a public hearing scheduled on Monday, April 11, 2022 starting at 6:00 P.M. or as soon thereafter as may be heard in the City Hall building, James A. Lewis Commission Chambers, located at 15100 NW 142nd Terrace, Alachua, FL.

A request by eda engineers-surveyors-planners, inc., agent for William and Margaret Kirkland, property owners, for the partial vacation of a Plat: Alachua Realty Co Subdivision, as recorded in Plat Book A, Page 106, of the public records of Alachua County, Florida. At the public hearing, all interested parties may appear and be heard with respect to the item. Copies of the item are available for public inspection at the Planning and Community Development Department, 15100 NW 142nd Terrace, Alachua, Florida, on any regular business day between the hours of 7:30 a.m. to 6:00 p.m. Written comments on the item may be sent to the following address: City of Alachua, Planning and Community Development, P.O. Box 9, Alachua, FL 32616. Notice is given pursuant to

RETIREMENT:

Continued from page A1

Also served as city's grants manager

helping Newberry establish our professional planning department," said Marlowe. "Our Planning Department operates at a level that is unmatched for small cities. It has been crucial in enabling the strong development that we have realized over the past decade, development that has elevated Newberry."

In addition to her role as Principal Planner, Kinser-Maxwell also served as the City's grants manager. In that role she secured more than \$10 million in

March 3 retirement.

Marlowe read a proclamation into the record during the Feb. 28 meeting honoring Kinser-Maxwell and naming March 3, her last day with the City, as Wendy Kinser-Maxwell Day in Newberry. He also presented her with a plaque and an award for her years of service and wished her well. This was her last official City meeting before retiring.

Attending the March 24 retirement event in her honor were several

female mayor to date.

"We are going to miss her, but we will also forever be grateful for all that she has done for our community," said Marlowe. "Enjoy your retirement, Ms. Wendy! You have definitely earned it!"

#

Email cwalker@
alachuatoday.com

ALACHUA
COUNTY
TODAY

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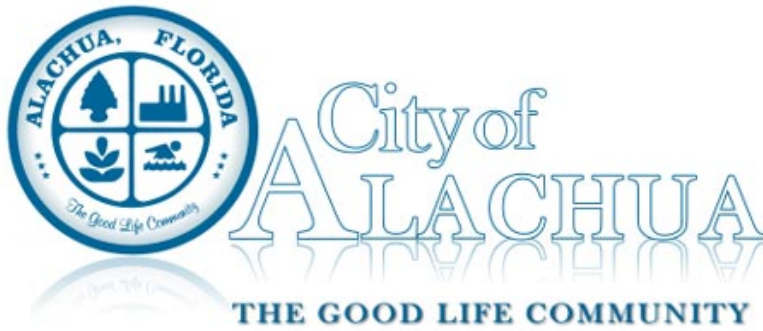
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#

Email cwalker@
alachuatoday.com

**ALACHUA
COUNTY
TODAY**



Commission Agenda Item

MEETING DATE: 4/11/2022

SUBJECT: Ordinance 22-11; First Reading; Voluntary Annexation by William and Margaret Kirkland, Tax Parcel Number 03917-200-002

PREPARED BY: Kathy Winburn, Planning & Community Development Director

RECOMMENDED ACTION:

Approve Ordinance 22-11 and schedule a second and final public hearing for May 9, 2022.

Summary

The review process for Voluntary Annexations is governed by Florida Statute 177.044. In order for an area to be annexed it must be contiguous to a municipality, be reasonably compact, and not create an enclave.

The subject property is located in the 15000 block of Peggy Road. The property is a vacant parcel consisting of approximately 0.54 acres and has an Alachua County Future Land Use Map designation of Agricultural and Alachua County Zoning designation of Rural Agriculture.

In compliance with F.S. 171.044 (5), a copy of the notice, via certified mail, was sent to the Alachua County Board of County Commissioners on March 15, 2022, not fewer than 10 days prior to publishing the ordinance notice. Per F.S. 177.044 (2), the notice was published for two (2) consecutive weeks, March 31, 2022 and April 7, 2022, in the Alachua County Today newspaper. Mailed notices were also sent to property owners within 400 feet.

The Alachua County Board of County Commissioners has not provided any comment on the proposed annexation to date.

Section 1.7.7 of the City's Land Development Regulations indicates that if lands are annexed into the City, the lands shall retain their current unincorporated zone district classifications until a Future Land Use Map Amendment and change to the Official Zoning Atlas to City classifications has been adopted, and no development, redevelopment or expansion shall be initiated on the lands until such amendments have been adopted.

Once the Commission takes action on the annexation request, a second and final public hearing can be scheduled.

ATTACHMENTS:

Description

- ☐ Ordinance 22-11
- ☐ Voluntary Annexation Application
- ☐ Public Notice for 4/11/2022 City Commission meeting

ORDINANCE 22-11

AN ORDINANCE OF THE CITY OF ALACHUA, FLORIDA, EXTENDING THE CORPORATE LIMITS OF THE CITY OF ALACHUA, FLORIDA, TO INCLUDE CERTAIN LANDS LYING CONTIGUOUS TO THE EXISTING CORPORATE LIMITS OF THE CITY (TAX PARCEL 03917-200-002); PROVIDING THAT ALL EXISTING LAWS, ORDINANCES, RULES AND REGULATIONS SHALL APPLY IN SAID AREA; PROVIDING THAT THE PROPERTY LAND INHABITANTS ARE SUBJECT TO EXISTING INDEBTEDNESS AND LIABLE FOR TAXATION; PROVIDING AN EFFECTIVE DATE.

RECITALS

WHEREAS, Pursuant to the provisions of Florida Statute 171-044, a notice of annexation has been published once each week for two consecutive weeks in the Alachua County Today newspaper, meeting the requirements of advertising in Florida Statute 171.044; and,

WHEREAS, William and Margaret Kirkland, owners of the property to be annexed, have authorized the execution of a petition requesting that the City limits of the City of Alachua, Florida, be extended to include their land; and,

WHEREAS, the City of Alachua City Commission finds that the real property is contiguous to the existing City boundaries of the City of Alachua, Florida, and is reasonably compact, and does not create an enclave.

NOW THEREFORE BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF ALACHUA, FLORIDA:

Section 1.

The corporate limits of the City of Alachua, Florida, are hereby amended to include lands described in the legal description attached to this ordinance and identified as “Exhibit A.”

Section 2.

A location map is hereby attached to this ordinance and identified as “Exhibit B.”

Section 3.

All laws, ordinances, rules and regulations of the City of Alachua, Florida, of general application throughout the existing boundaries and corporate limits shall apply through the boundaries and corporate limits of said City as extended by this Ordinance.

Section 4.

Until the City of Alachua, Florida shall exercise its zoning power over the territories annexed, all of the current zoning regulations and maps heretofore adopted by the Board of County Commissioners of Alachua County, Florida, shall continue in full force and effect throughout the territory being annexed, and shall be enforced by the City of Alachua.

Section 5. Effective Date

This Ordinance shall take effect immediately after its passage and adoption.

Passed on First Reading the 11th day of April, 2022.

PASSED and ADOPTED, in regular session, with a quorum present and voting, by the City Commission, upon second and final reading this ____ day of ____ 2022.

CITY COMMISSION OF THE
CITY OF ALACHUA, FLORIDA

Gib Coerper, Mayor
SEAL

ATTEST:

APPROVED AS TO FORM

Mike DaRoza, City Manager/Clerk

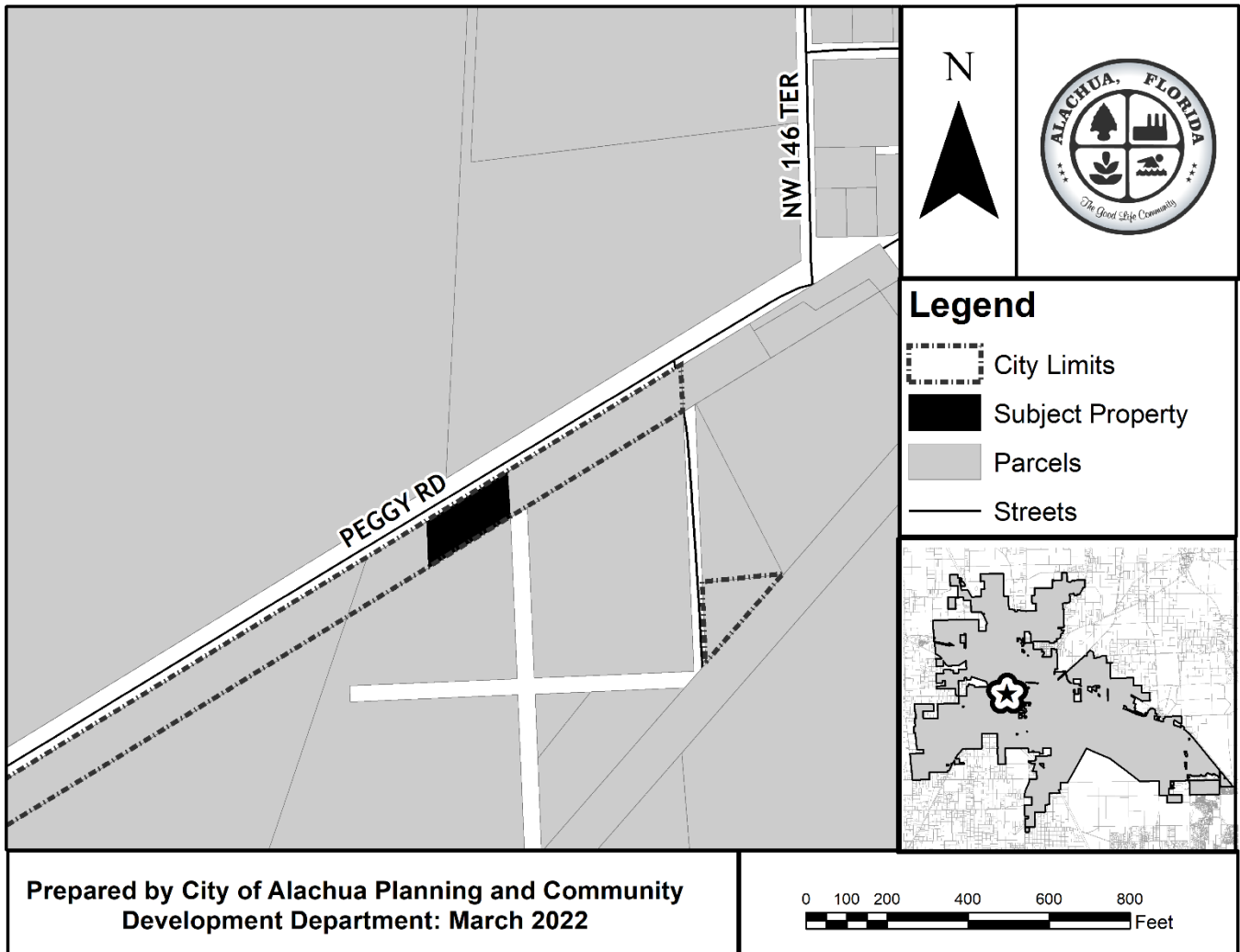
Marian B. Rush, City Attorney

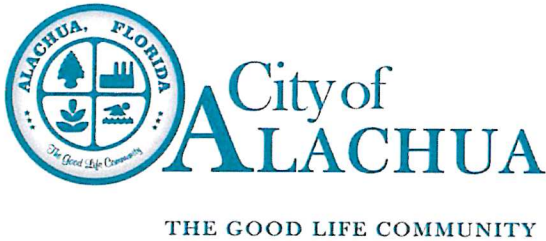
EXHIBIT A

A PARCEL OF LAND LYING IN SECTION 22, TOWNSHIP 8 SOUTH, RANGE 18 EAST, ALACHUA COUNTY, FLORIDA, BEING THAT PORTION OF THE LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 1895, PAGE 2500 OF THE PUBLIC RECORDS OF SAID ALACHUA COUNTY, FLORIDA, LYING WEST OF THE NORTHERLY EXTENSION OF THE WEST LINE OF A 40 FOOT WIDE PLATTED RIGHT OF WAY AS SHOWN ON THE PLAT OF "ALACHUA REALTY COMPANY SUBDIVISION" AS PER PLAT THEREOF RECORDED IN PLAT BOOK "A", PAGE 106 OF SAID PUBLIC RECORDS, LESS ANY PORTION LYING WITHIN THE MAINTAINED RIGHT OF WAY OF COUNTY ROAD No. 2054 (PEGGY ROAD) AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT A 5/8" REBAR AND CAP (LB 2903) AT THE NORTHWEST CORNER OF LOT 1, BLOCK 2 OF SAID "ALACHUA REALTY COMPANY SUBDIVISION" AND THE SOUTHWEST CORNER OF SAID LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 1895, PAGE 2500 FOR THE POINT OF BEGINNING; THENCE RUN NORTH 02°08'31" WEST, ALONG THE WEST LINE OF SAID LANDS, A DISTANCE OF 83.27 FEET TO A 5/8" REBAR (NO IDENTIFICATION) ON THE SOUTHERLY MAINTAINED RIGHT OF WAY LINE OF SAID PEGGY ROAD; THENCE RUN NORTH 59°29'24" EAST, ALONG SAID SOUTHERLY MAINTAINED RIGHT OF WAY LINE, A DISTANCE OF 234.80 FEET TO A 5/8" REBAR AND CAP (PSM 6602) AT THE INTERSECTION WITH SAID NORTHERLY EXTENSION OF THE WEST LINE OF A PLATTED 40 FOOT RIGHT OF WAY AS SHOWN ON SAID "ALACHUA REALTY COMPANY SUBDIVISION"; THENCE RUN SOUTH 02°08'31" EAST, ALONG SAID NORTHERLY EXTENSION, A DISTANCE OF 78.43 FEET TO A 3/4" IRON PIPE (NO IDENTIFICATION) AT THE NORTHEAST CORNER OF SAID LOT 1, BLOCK 2, LYING ON THE SOUTH LINE OF THE FORMER CSX TRANSPORTATION, INC.'S OPERATING PROPERTY, AND ON THE SOUTH LINE OF SAID LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 1895, PAGE 2500; THENCE RUN SOUTH 58°27'44" WEST, ALONG THE NORTH LINE OF SAID LOT 1, BLOCK 2, AND THE SOUTH LINES OF SAID FORMER CSX PROPERTY AND SAID LANDS, A DISTANCE OF 237.13 FEET TO THE POINT OF BEGINNING.

EXHIBIT B





FOR PLANNING USE ONLY

Case #: _____
 Application Fee: \$ _____
 Filing Date: _____
 Acceptance Date: _____
 Review Type: CCOM

Voluntary Annexation Application

Reference City of Alachua Land Development Regulations, Section 1.7.7

Important Information and Procedures:

Two (2) public hearings before the City Commission are required to consider a request for voluntary annexation. Applicants or their authorized agents should be present at all public hearings.

Annexation of property into the City's jurisdiction does not change the Future Land Use Map Designation or zoning of the property. The property will retain its current designations until amended by the property owner. The property owner will be responsible for submitting applications and fees for a Comprehensive Plan Amendment to the Future Land Use Map and a rezoning within one year of the effective date of the annexation.

A. PROJECT

1. Project Name: Kirkland Annexation
2. Address of Subject Property: No Address - 15000 block of Peggy Road
3. Parcel ID Number(s): 03917-200-002
4. Existing Use of Property: Vacant
5. Future Land Use Map Designation: Agricultural (Alachua County)
6. Zoning Classification: Rural Agriculture (Alachua County)
7. Acreage: 0.54 (m.o.l.)
8. Number and Type of Existing Structures on the Property: None

B. APPLICANT

1. Applicant's Status ☐ Owner (title holder) ☒ Agent
2. Name of Applicant(s) or Contact Person(s): Clay Sweger, AICP, LEED AP Title: Director of Planning
 Company (if applicable): eda consultants, inc.
 Physical address: 720 SW 2nd Avenue, South Tower, Ste. 300
 Mailing Address: Same
 City: Gainesville State: FL ZIP: 32601
 Telephone: 352-373-3541 FAX: N/A e-mail: csweger@edafl.com
3. If the applicant is agent for the property owner*:
 Name of Owner (title holder): William & Margaret Kirkland
 Mailing Address: P.O. Box 1360
 City: Alachua State: FL ZIP: 32616
 Telephone: --- FAX: --- e-mail: ---

* Must provide executed Authorized Agent Affidavit authorizing the agent to act on behalf of the property owner.

C. ADDITIONAL INFORMATION

1. Is there any additional contact for sale of, or options to purchase, the subject property? ☐ Yes ☒ No
 If yes, list names of all parties involved: N/A
 If yes, is the contract/option contingent or absolute? ☐ Contingent ☐ Absolute

D. ATTACHMENTS

1. A current aerial map or plat of the property (may be obtained from the Alachua County Property Appraiser.)
2. Two (2) sets of all property owners within 400 feet of the subject property boundaries – even if property within 400 feet falls outside of City limits. (Obtain from the Alachua County Property Appraiser).
3. Property survey or boundary sketch of the property, including legal description (metes and bounds) with tax parcel number, signed and sealed by a professional land surveyor.
4. Proof of ownership (recorded warranty deed.)
5. Proof of payment of taxes.
6. **Fee.** Please see fee schedule for fee determination. No application shall be accepted for processing until the required application fee is paid in full by the applicant. Any necessary technical review will be billed to the applicant at the rate of the reviewing entity. The invoice shall be paid in full prior to any legislative and/or quasi-judicial action of any kind on the petition, appeal, or development application.

All 6 attachments are required for a complete application. A completeness review of the application will be conducted within five (5) business days of receipt. If the application is determined to be incomplete, the application will be returned to the applicant.

I/We certify and acknowledge that I/We are the owner(s) of real property hereinafter described, or have received and hereby submit written authorization from the owner(s) of the real property to act on their behalf. I/We petition the City of Alachua to extend its corporate limits by voluntary annexation to include the attached legal description of real property.

I/We hereby certify:

1. That the real property described in the attached legal description is contiguous to the existing city limits of the City of Alachua, Florida.
2. That the real property described in the attached legal description is reasonably compact in character.
3. That annexation of the real property described in the attached legal description will not result in the creation of enclaves (that is areas of unincorporated county property completely surrounded by the City of Alachua.)
4. That the owner is the fee simple absolute owner of the real property described in the attached legal description and that there are no leans, encumbrances of title, clouds of any type.
5. That the information contained herein is true and correct to the best of my/our knowledge.
6. That, in accordance with Section 1.7.7 of the City's Land Development Regulations, the property owner will be responsible for submitting applications and fees for a Comprehensive Plan Amendment to the Future Land Use Map and a rezoning within one year of the effective date of the annexation.


Signature of Applicant

Clay Sweger, AICP, LEED AP

Typed or printed name and title of applicant

Signature of Co-applicant*

Typed or printed name of co-applicant*

* Provide signatures of all co-applicants. Multiple copies of this page may be used if necessary.

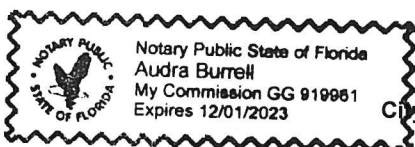
State of Florida County of Alachua

The foregoing application is acknowledged before me this 3rd day of February 2022, by Clay Sweger, who is/are

personally known to me, or who has/have produced _____ as identification.

NOTARY SEAL


Signature of Notary Public, State of Florida



City of Alachua ♦ Planning and Community Development Department
PO Box 9 ♦ Alachua, FL 32616 ♦ (386) 418-6121



THE GOOD LIFE COMMUNITY

Authorized Agent Affidavit

A. PROPERTY INFORMATION

Address of Subject Property: Vacant Property - No Address (14700 block of Peggy Road)

Parcel ID Number(s): 03917-200-002

Acreage: 0.44 +/-

B. PERSON PROVIDING AGENT AUTHORIZATION

Name: William & Margaret Kirkland

Title: Owner

Company (if applicable): N/A

Mailing Address: PO BOX 1360

City: Alachua

State: FL

ZIP: 32616

Telephone: _____

FAX: N/A

e-mail: _____

C. AUTHORIZED AGENT

Name: Clay Sweger, AICP, LEED AP

Title: Director of Planning

Company (if applicable): eda consultants, inc.

Mailing address: 720 SW 2nd Ave, South Tower, Suite 300

City: Gainesville

State: FL

ZIP: 32601

Telephone: 352-373-3541

FAX: N/A

e-mail: csweger@edafl.com

D. REQUESTED ACTION:

Annexation, Comprehensive Plan Amendment / Land Use Change & Rezoning

I hereby certify that I am the property owner of record, or I have received authorization from the property owner of record to file an application for a development permit related to the property identified above. I authorize the agent listed above to act on my behalf for purposes of this application.

William L. Kirkland
Signature of Applicant

Margaret M. Kirkland
Signature of Co-applicant

William L. Kirkland
Typed or printed name and title of applicant

Margaret M. Kirkland
Typed or printed name of co-applicant

State of Florida County of Alachua

The foregoing application is acknowledged before me this 31st day of January, 2022, by William Kirkland

Margaret Kirkland, who is/are personally known to me, or who has/have produced DL
as identification.

NOTARY SEAL

Kenyata Curtis
Signature of Notary Public, State of Florida



KENYATA CURTIS
Commission # HH 131166
Expires September 18, 2025
Bonded Thru Budget Notary Services

City of Alachua ♦ Planning and Community Development Department
PO Box 9 ♦ Alachua, FL 32616 ♦ (386) 418-6121
Revised 9/30/2014

Parcel Summary

Parcel ID 03917-200-002
Prop ID 504466
Location Address
Neighborhood/Area 8-18 RURAL (233200.00)
Subdivision
Brief Legal Description* COM NE COR OF LOT 1 BLK 2 OF ALACHUA REALTY CO S/D PB A-106 POB N 02 DEG 08 MIN 31 SEC E 83.27 FT TO SLY R/W OF PEGGY ROAD N 59 DEG 29 MIN 24 SEC E 234.80 FT S 02 DEG 08 MIN 31 SEC E 78.43 FT TO THE NE COR OF LOT 1 BLK 2 S 58 DEG 27 MIN 44 SEC W 237.13 FT
 (Note: *The Description above is not to be used on legal documents.)
Property Use Code VACANT (00000)
Sec/Twp/Rng 22-08-18
Tax District SUWANNEE (District 0300)
Millage Rate 20.2241
Acreage 0.440
Homestead N

[View Map](#)

Owner Information

KIRKLAND WILLIAM & MARGARET
 PO BOX 1360
 ALACHUA, FL 32616

Land Information

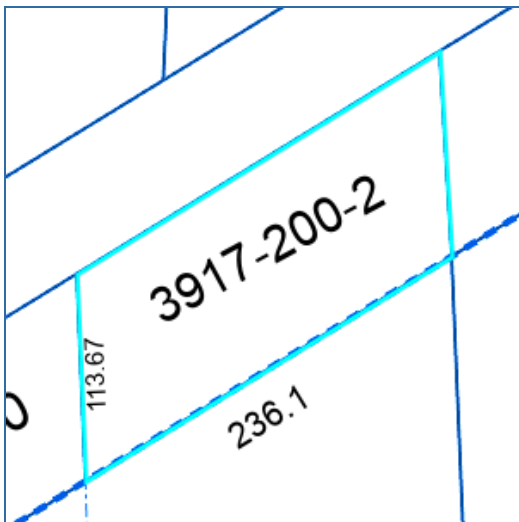
Land Use	Land Use Desc	Acres	Square Feet	Eff. Frontage	Depth	Zoning
0115	SFR ACREAGE	0.44	19166.4	0	0	A

Sales

Sale Date	Sale Price	Instrument	Book	Page	Qualified	Vacant/Improved	Grantor	Grantee	Link to Official Records
10/14/2021	\$45,000	WD	4942	1289	01 - EXAMINATION OF DEED	Vacant	HUNTER CHRISTINE A	KIRKLAND WILLIAM & MARGARET	Link (Clerk)
1/15/1993	\$4,000	QD	1895	2500	Q - QUALIFIED	Vacant	* CSX TRANSPORTATION INC	HUNTER BILLY RAY	Link (Clerk)
1/15/1993	\$4,000	QD	1895	2500	Q - QUALIFIED	Vacant	* CSX TRANSPORTATION INC	HUNTER CHRISTINE A	Link (Clerk)

Official Public Records information is provided by the Alachua County Clerk's Office. Clicking on these links will direct you to their web site displaying the document details for this specific transaction.

Map



No data available for the following modules: Valuation, TRIM Notice, Building Information, Sub Area, Extra Features, Permits, Sketches, Photos.

10/20/2021 8:47 AM
BOOK 4942 PAGE 1289
J.K. JESS IRBY, ESQ.

Clerk of the Court, Alachua County, Florida

ERECORDED Receipt # 1044926

Doc Stamp-Mort: \$0.00

Doc Stamp-Deed: \$315.00

Intang. Tax: \$0.00

Prepared by and return to:

Crystal L. Curran
Springs Title, LLC
13900 Tech City Drive
Suite 412
Alachua, FL 32615
(352) 565-7800
File No 21-185

Parcel Identification No 03917-200-001

[Space Above This Line For Recording Data]

WARRANTY DEED

(STATUTORY FORM - SECTION 689.02, F.S.)

This indenture made the 14th day of October, 2021 between **Christine A. Hunter, a widow**, whose post office address is **14905 Peggy Road, Alachua, FL 32615**, of the County of Alachua, State of Florida, Grantor, to **William Kirkland and Margaret Kirkland, husband and wife**, whose post office address is **P.O. Box 1360, Alachua, FL 32616**, of the County of Alachua, State of Florida, Grantees:

Witnesseth, that said Grantor, for and in consideration of the sum of TEN DOLLARS (U.S.\$10.00) and other good and valuable considerations to said Grantor in hand paid by said Grantees, the receipt whereof is hereby acknowledged, has granted, bargained, and sold to the said Grantees, and Grantees' heirs and assigns forever, the following described land, situate, lying and being in Alachua, Florida, to-wit:

A PARCEL OF LAND LYING IN SECTION 22, TOWNSHIP 8 SOUTH, RANGE 18 EAST, ALACHUA COUNTY, FLORIDA, BEING THAT PORTION OF THE LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 1895, PAGE 2500 OF THE PUBLIC RECORDS OF SAID ALACHUA COUNTY, FLORIDA, LYING WEST OF THE NORTHERLY EXTENSION OF THE WEST LINE OF A 40 FOOT WIDE PLATTED RIGHT OF WAY AS SHOWN ON THE PLAT OF "ALACHUA REALTY COMPANY SUBDIVISION" AS PER PLAT THEREOF RECORDED IN PLAT BOOK "A", PAGE 106 OF SAID PUBLIC RECORDS, LESS ANY PORTION LYING WITHIN THE MAINTAINED RIGHT OF WAY OF COUNTY ROAD No. 2054 (PEGGY ROAD) AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT A 5/8" REBAR AND CAP (LB 2903) AT THE NORTHWEST CORNER OF LOT 1, BLOCK 2 OF SAID "ALACHUA REALTY COMPANY SUBDIVISION" AND THE SOUTHWEST CORNER OF SAID LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 1895, PAGE 2500 FOR THE POINT OF BEGINNING; THENCE RUN NORTH 02°08'31" WEST, ALONG THE WEST LINE OF SAID LANDS, A DISTANCE OF 83.27 FEET TO A 5/8" REBAR (NO IDENTIFICATION) ON THE SOUTHERLY MAINTAINED RIGHT OF WAY LINE OF SAID PEGGY ROAD; THENCE RUN NORTH 59°29'24" EAST, ALONG SAID SOUTHERLY MAINTAINED RIGHT OF WAY LINE, A DISTANCE OF 234.80 FEET TO A 5/8" REBAR AND CAP (PSM 6602) AT THE INTERSECTION WITH SAID NORTHERLY EXTENSION OF THE WEST LINE OF A PLATTED 40 FOOT RIGHT OF WAY AS SHOWN ON SAID "ALACHUA REALTY COMPANY SUBDIVISION"; THENCE RUN SOUTH 02°08'31" EAST, ALONG SAID NORTHERLY EXTENSION, A DISTANCE OF 78.43 FEET TO A 3/4" IRON PIPE (NO IDENTIFICATION) AT THE NORTHEAST CORNER OF SAID LOT 1, BLOCK 2, LYING ON THE SOUTH LINE OF THE FORMER CSX TRANSPORTATION, INC.'S OPERATING PROPERTY, AND ON THE SOUTH LINE OF SAID LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 1895, PAGE 2500; THENCE RUN SOUTH 58°27'44" WEST, ALONG THE NORTH LINE OF SAID LOT 1, BLOCK 2, AND THE SOUTH LINES OF SAID FORMER CSX PROPERTY AND SAID LANDS, A DISTANCE OF 237.13 FEET TO THE POINT OF BEGINNING.

Together with all the tenements, hereditaments and appurtenances thereto belonging or in anywise appertaining.

Subject to taxes for 2021 and subsequent years, not yet due and payable; covenants, restrictions, easements, reservations and limitations of record, if any.

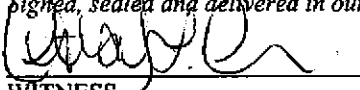
TO HAVE AND TO HOLD the same in fee simple forever.

And Grantor hereby covenant with the Grantees that the Grantor is lawfully seized of said land in fee simple, that Grantor have good right and lawful authority to sell and convey said land and that the Grantor hereby fully warrant the title to said land and

will defend the same against the lawful claims of all persons whomsoever.

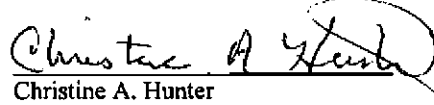
In Witness Whereof, Grantor have hereunto set Grantor's hand and seal the day and year first above written.

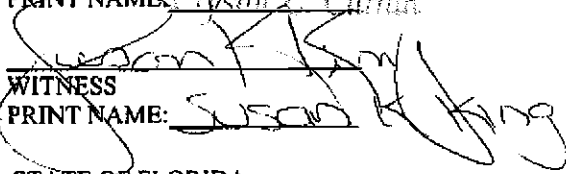
Signed, sealed and delivered in our presence:



WITNESS

PRINT NAME: Crystal L. Curran


Christine A. Hunter

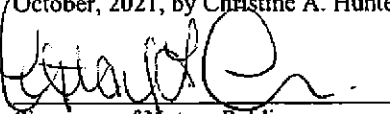


WITNESS

PRINT NAME: Susan K. King

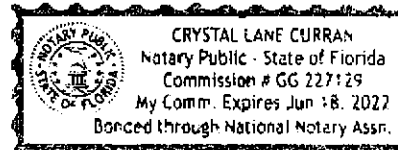
STATE OF FLORIDA
COUNTY OF ALACHUA

The foregoing instrument was acknowledged before me by means of () physical presence or () online notarization this 14th day of October, 2021, by Christine A. Hunter.



Signature of Notary Public

Print, Type/Stamp Name of Notary



Personally Known: Crystal L. Curran OR Produced Identification: _____

Type of Identification

Produced: _____

PROOF OF TAX Pmt For 3917-200-1 \$ 3917-200-2 (3917-206-2 WAS CREATED AFTER 2021 TAX PAYMENT VIA DEED DATED 10/14/21) (OR BK 4942 PG 1289)



2021 PAID REAL ESTATE
NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

15409

ACCOUNT NUMBER	PROPERTY ADDRESS	MILLAGE CODE
03917 200 001	UNASSIGNED LOCATION RE	0300

HUNTER CHRISTINE A
14905 PEGGY RD
ALACHUA, FL 32615

EXEMPTIONS:



SCAN TO PAY ONLINE

AD VALOREM TAXES					
TAXING AUTHORITY	MILLAGE RATE	ASSESSED VALUE	EXEMPTION(S)	TAXABLE VALUE	TAXES LEVIED
COUNTY GENERAL	7.8662	8,350	0	8,350	65.68
MSTU-SHERIFF LAW ENFORCEMENT	3.5678	8,350	0	8,350	29.79
LIBRARY GENERAL	1.0856	8,350	0	8,350	9.06
SCHOOL CAP36 PROJECT	1.5000	8,350	0	8,350	12.53
SCHOOL DISCRNRY & CN	0.7480	8,350	0	8,350	6.25
SCHOOL GENERAL	3.5950	8,350	0	8,350	30.02
SCHOOL VOTED	1.0000	8,350	0	8,350	8.35
CHILDREN'S TRUST	0.5000	8,350	0	8,350	4.18
SUWANNEE RIVER WATER MGT DIST	0.3615	8,350	0	8,350	3.02
TOTAL MILLAGE		20.2241	AD VALOREM TAXES		\$168.88

LEGAL DESCRIPTION
COM NE COR OF BLK 1 OF ALACHUA REALTY CO S/D PB A-106 POB S 59 DEG W 729.26 FT T See Additional Legal on Tax Roll

NON-AD VALOREM ASSESSMENTS			
LEVYING AUTHORITY	UNIT	RATE	AMOUNT
550 COUNTY FIRE SERVICES	1.000	Varies	90.69
NON-AD VALOREM ASSESSMENTS			\$90.69

Please Retain this Portion for your Records. Receipt Available Online.

PAY ONLY ONE AMOUNT.

COMBINED TAXES AND ASSESSMENTS

\$259.57

IF PAID/POSTMARKED BY
PLEASE PAY

Nov 30, 2021
\$0.00

JOHN POWER, CFC

ALACHUA COUNTY TAX COLLECTOR

PLEASE PAY IN U.S. FUNDS TO JOHN POWER, TAX COLLECTOR • P.O. Box 44310 • Jacksonville, FL 32231-4310

2021 PAID REAL ESTATE

15409

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

ACCOUNT NUMBER	PROPERTY ADDRESS
03917 200 001	UNASSIGNED LOCATION RE

HUNTER CHRISTINE A
14905 PEGGY RD
ALACHUA, FL 32615

WANT TO RECEIVE YOUR BILL ELECTRONICALLY NEXT YEAR? VISIT
www.AlachuaCollector.com AND SIGN UP FOR E-BILLS!

PAY ONLY ONE AMOUNT	
IF PAID/POSTMARKED BY	PLEASE PAY
☐ Nov 30, 2021	\$0.00
☐	
☐	
☐	
☐	

Legacy Park
Multipurpose Center

Peggy Rd

Peggy Rd

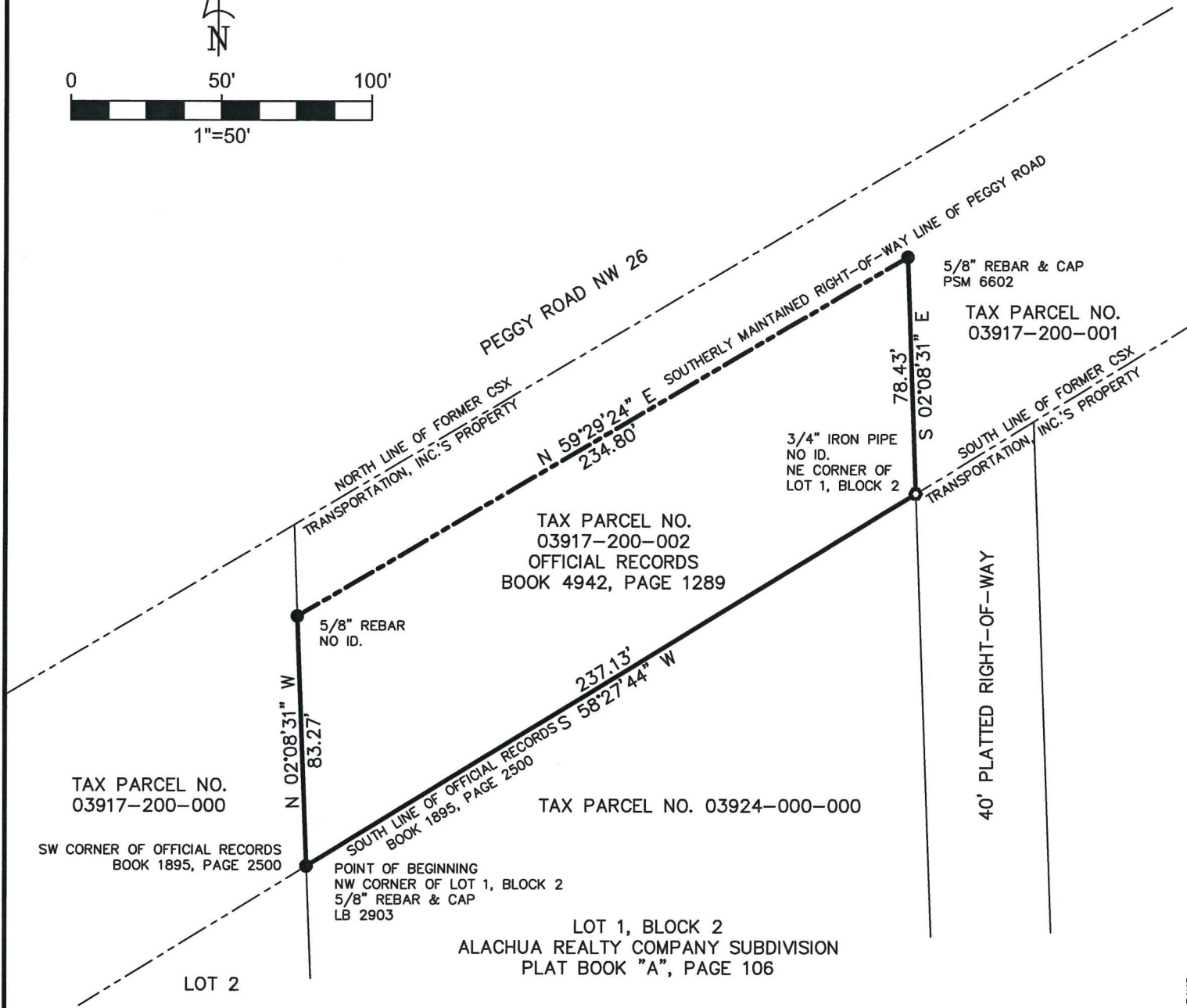
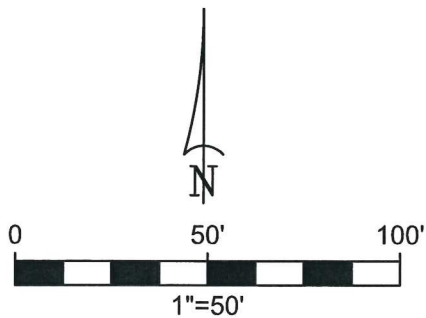
SN Peggy Rd

M&M

2054

03917-200-002

Peggy Rd



THIS IS NOT A BOUNDARY SURVEY

DRN.	CHKD.	SURVEY DATE	DWG COMP	PROJ. NO.	FIELD BK.	PAGE NO.
B.G.	B.G.	1/25/2002	2022-011			

LEGAL DESCRIPTION SKETCH OF

A PORTION OF SECTION 22, TOWNSHIP 8 SOUTH
RANGE 18 EAST, ALACHUA COUNTY, FLORIDA

FOR: GARDEN STREET COMMUNITIES

THIS SKETCH OF LEGAL DESCRIPTION MEETS THE STANDARDS OF PRACTICE AS SET FORTH BY THE FLORIDA BOARD OF PROFESSIONAL SURVEYORS AND MAPPERS IN CHAPTER 5J-17, FLORIDA ADMINISTRATIVE CODE, PURSUANT TO SECTION 472.027 (2021), FLORIDA STATUTES.

BY: ROBERT W. GRAVER P.S.M. 4239

Corporate Authorization
No. LB 2389



eda consultants inc.

LB 2389
720 S.W. 2nd Ave, South Tower, Suite 300
GAINESVILLE, FLORIDA 32601
TEL. (352) 373-3541
www.edafl.com mail@edafl.com

Legal Description

A PARCEL OF LAND LYING IN SECTION 22, TOWNSHIP 8 SOUTH, RANGE 18 EAST, ALACHUA COUNTY, FLORIDA, BEING THAT PORTION OF THE LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 1895, PAGE 2500 OF THE PUBLIC RECORDS OF SAID ALACHUA COUNTY, FLORIDA, LYING WEST OF THE NORTHERLY EXTENSION OF THE WEST LINE OF A 40 FOOT WIDE PLATTED RIGHT OF WAY AS SHOWN ON THE PLAT OF "ALACHUA REALTY COMPANY SUBDIVISION" AS PER PLAT THEREOF RECORDED IN PLAT BOOK "A", PAGE 106 OF SAID PUBLIC RECORDS, LESS ANY PORTION LYING WITHIN THE MAINTAINED RIGHT OF WAY OF COUNTY ROAD No. 2054 (PEGGY ROAD) AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT A 5/8" REBAR AND CAP (LB 2903) AT THE NORTHWEST CORNER OF LOT 1, BLOCK 2 OF SAID "ALACHUA REALTY COMPANY SUBDIVISION" AND THE SOUTHWEST CORNER OF SAID LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 1895, PAGE 2500 FOR THE POINT OF BEGINNING; THENCE RUN NORTH 02°08'31" WEST, ALONG THE WEST LINE OF SAID LANDS, A DISTANCE OF 83.27 FEET TO A 5/8" REBAR (NO IDENTIFICATION) ON THE SOUTHERLY MAINTAINED RIGHT OF WAY LINE OF SAID PEGGY ROAD; THENCE RUN NORTH 59°29'24" EAST, ALONG SAID SOUTHERLY MAINTAINED RIGHT OF WAY LINE, A DISTANCE OF 234.80 FEET TO A 5/8" REBAR AND CAP (PSM 6602) AT THE INTERSECTION WITH SAID NORTHERLY EXTENSION OF THE WEST LINE OF A PLATTED 40 FOOT RIGHT OF WAY AS SHOWN ON SAID "ALACHUA REALTY COMPANY SUBDIVISION"; THENCE RUN SOUTH 02°08'31" EAST, ALONG SAID NORTHERLY EXTENSION, A DISTANCE OF 78.43 FEET TO A 3/4" IRON PIPE (NO IDENTIFICATION) AT THE NORTHEAST CORNER OF SAID LOT 1, BLOCK 2, LYING ON THE SOUTH LINE OF THE FORMER CSX TRANSPORTATION, INC.'S OPERATING PROPERTY, AND ON THE SOUTH LINE OF SAID LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 1895, PAGE 2500; THENCE RUN SOUTH 58°27'44" WEST, ALONG THE NORTH LINE OF SAID LOT 1, BLOCK 2, AND THE SOUTH LINES OF SAID FORMER CSX PROPERTY AND SAID LANDS, A DISTANCE OF 237.13 FEET TO THE POINT OF BEGINNING.

03870-000-000
CITY OF ALACHUA
PO BOX 9
ALACHUA, FL 32616

03870-001-000
CITY OF ALACHUA
PO BOX 9
ALACHUA, FL 32616-0009

03917-200-002
KIRKLAND WILLIAM & MARGARET
PO BOX 1360
ALACHUA, FL 32616

03917-200-001
HUNTER CHRISTINE A
14905 PEGGY RD
ALACHUA, FL 32615-5451

03919-000-000
HUNTER B R & CHRISTINE
14905 PEGGY RD
ALACHUA, FL 32615-5451

03924-000-000
KIRKLAND W & MARGARET
PO BOX 1360
ALACHUA, FL 32616-1360

03865-000-000
KIRKLAND W & MARGARET
PO BOX 1360
ALACHUA, FL 32616-1360

03865-200-000
CSX TRANSPORTATION INC
500 WATER ST TAX DEPARTMENT J-910
JACKSONVILLE, FL 32202-4423

03917-200-000
CSX TRANSPORTATION INC
500 WATER ST TAX DEPARTMENT J-910
JACKSONVILLE, FL 32202-4423

Antoinette Endelicato
5562 NW 93rd Avenue
Gainesville, FL 32653

Dan Rhine
288 Turkey Creek
Alachua, FL 32615

Tom Gorman
9210 NW 59th Street
Alachua, FL 32653

Richard Gorman
5716 NW 93rd Avenue
Alachua, FL 32653

Peggy Arnold
410 Turkey Creek
Alachua, FL 32615

David Forest
23 Turkey Creek
Alachua, FL 32615

President of TCMOA
1000 Turkey Creek
Alachua, FL 32615

Linda Dixon, AICP
Assistant Director of Planning
PO Box 115050
Gainesville, FL 32611

Craig Parenteau
FL Dept. of Environmental Protection
4801 Camp Ranch Road
Gainesville, FL 32641

Jeannette Hinsdale
P.O. Box 1156
Alachua, FL 32616

Lynn Coullias
7406 NW 126th Ave
Alachua, FL 32615

Lynda Coon
7216 NW 126 Avenue
Alachua, FL 32615

Tamara Robbins
PO Box 2317
Alachua, FL 32616

Michele L. Lieberman
County Manager
12 SE 1st Street
Gainesville, FL 32601

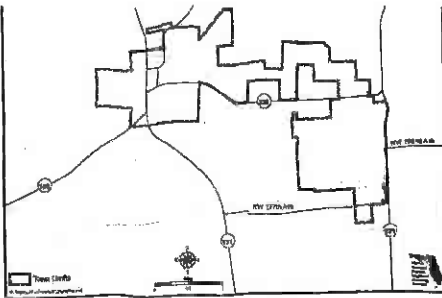
Bonnie Flynn
16801 NW 166th Drive
Alachua, FL 32615

Hugh & Jean Calderwood
P.O. Box 2307
Alachua, FL 32616

Lisia Jenkins
P.O. Box 1071
Alachua, FL 32616

Shasta Schoellhorn
15907 NW 188th St.
Alachua, FL 32615

Carrie Luke
16611 NW 138th Ave.
Alachua, FL 32615



The first of two public hearings on the proposed amendment will be held April 12, 2022 at 6:00 p.m., or as soon thereafter as the matter can be heard, in the Town Hall, located at 20613 North State Road 121, LaCrosse, Florida. The Town Council will hold the public hearing to consider the amendment, conduct a first reading of the ordinance adopting the amendment and consider transmittal of the amendment to the Florida Department of Economic Opportunity. The title of said ordinance reads, as follows:

ORDINANCE NO. 2022-01

AN ORDINANCE OF THE TOWN OF LACROSSE, FLORIDA, AMENDING THE TOWN OF LACROSSE COMPREHENSIVE PLAN, RELATING TO AN AMENDMENT TO THE TEXT AND FUTURE LAND USE PLAN MAP SERIES OF THE TOWN OF LACROSSE COMPREHENSIVE PLAN, PURSUANT TO AN APPLICATION, CPA22-01, BY THE TOWN COUNCIL, UNDER THE REGULAR AMENDMENT PROCEDURES ESTABLISHED IN SECTIONS 163.3161 THROUGH 163.3248, FLORIDA STATUTES; PROVIDING FOR AMENDING THE TEXT AND FUTURE LAND USE PLAN MAP SERIES, INCLUDING THE FUTURE LAND USE PLAN MAP 2032, OF THE COMPREHENSIVE PLAN, BASED UPON AN EVALUATION COMPLETED BY THE TOWN, TO REFLECT CHANGES IN STATE REQUIREMENTS PURSUANT TO SECTION 163.3191, FLORIDA STATUTES, AS AMENDED; PROVIDING SEVERABILITY; REPEALING ALL ORDINANCES IN CONFLICT; AND PROVIDING AN EFFECTIVE DATE

The public hearing may be continued to one or more future dates. Any interested party shall be advised that the date, time and place of any continuation of this public hearing shall be announced during the public hearing and that no further notice concerning the matter will be published, unless said continuation exceeds six calendar weeks from the date of the above referenced public hearing.

At the aforementioned public hearing, all interested parties may appear to be heard with respect to the amendment.

The amendment are available for public inspection at the Office of the Town Clerk, Town Hall, 20613 North State Road 121, LaCrosse, Florida, during regular business hours.

Any party that if they decide to appeal any decision made at the above referenced public hearing or of the proceedings, they may need to ensure that a record of the proceedings is made, which includes the testimony and evidence upon which the appeal is to be based.

Persons with disabilities requesting reasonable accommodation to participate in this proceeding should contact the Town Clerk, at least 48 hours prior to the proceeding via telephone at 386.462.2784. If hearing or speech impaired, please contact Relay Service at 1.800.955.8770 or



City of ALACHUA

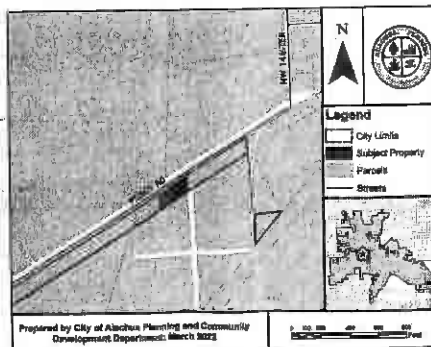
PUBLIC NOTICE OF ENACTMENT OF AN ORDINANCE OF THE CITY OF ALACHUA, FLORIDA

The City of Alachua City Commission will hold a public hearing on a proposed ordinance on April 11, 2022, at 6:00 p.m. The hearing will be held at the City Hall in the James A. Lewis City Commission chambers, located at 15100 N.W. 142nd Terrace, Alachua, Florida.

The ordinance title is as follows:

ORDINANCE 22-11

AN ORDINANCE OF THE CITY OF ALACHUA, FLORIDA, EXTENDING THE CORPORATE LIMITS OF THE CITY OF ALACHUA, FLORIDA, TO INCLUDE CERTAIN LANDS LYING CONTIGUOUS TO THE EXISTING CORPORATE LIMITS OF THE CITY (TAX PARCEL 03917-200-002); PROVIDING THAT ALL EXISTING LAWS, ORDINANCES, RULES AND REGULATIONS SHALL APPLY IN SAID AREA; PROVIDING THAT THE PROPERTY LAND INHABITANTS ARE SUBJECT TO EXISTING INDEBTEDNESS AND LIABLE FOR TAXATION; PROVIDING AN EFFECTIVE DATE.



At the public hearing, all interested parties may appear and be heard with respect to the proposed Ordinance. Copies of the proposed Ordinance and the complete legal description of the area proposed to be annexed, are available for public inspection at the Office of the City Clerk, 15100 NW 142nd Terrace, Alachua, Florida, on any regular business day between the hours of 7:30 a.m. to 6:00 p.m. Written comments on the proposed Ordinance may be sent to the following address: City of Alachua, Planning and Community Development, P.O. Box 9, Alachua, FL 32616. Notice is given pursuant to Section 286.0105, Florida Statutes, that, in order to appeal any decision made at the public hearing, you will need a record of the proceedings, and that, for such purpose, you may need to ensure that a verbatim record of the proceedings is made, which includes the testimony and evidence upon which the appeal is to be based. In accordance with the Americans with Disabilities Act, any persons with a disability requiring reasonable accommodation in order to participate in this meeting should call the City Clerk at (386) 418-6100 x 1501 at least 48 hours prior to the public hearing.

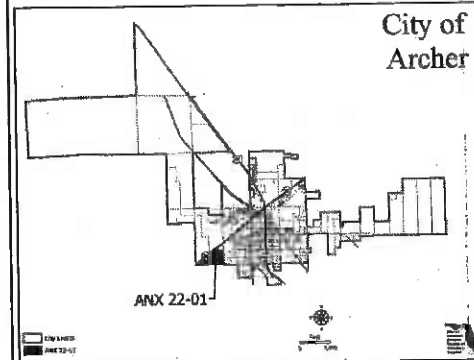
(Published: Alachua County Today - March 31 and April 7, 2022)



NOTICE OF VOLUNTARY ANNEXATION

NOTICE IS HEREBY GIVEN, pursuant to Section 171.044, Florida Statutes, as amended, that the ordinance, which title hereinafter appears, will be considered for enactment by the City Commission of the City of Archer, Florida, at a public hearing to be held on April 11, 2022 at 6:00 p.m. or as soon thereafter as the matter can be heard. The public hearing will be held both virtually through the use of communications media technology, and in-person in the City Commission Chamber, City Hall, located at 16870 Southwest 134th Avenue, Archer, Florida. At the aforementioned meeting, all interested parties may appear and be heard with respect to the ordinance. The complete legal description of the area to be annexed, as well as a copy of the ordinance, can be obtained from the Office of the City Manager, City Hall, 16870 Southwest 134th Avenue, Archer, Florida, during regular business hours.

Ordinance No. 01-2022 provides for the voluntary annexation of a parcel of land contiguous to the boundaries of the City of Archer, Florida, as shown on the location map below. The area to be annexed is located in Section 17, Township 11 South, Range 18 East, Alachua County, Florida. The area to be annexed consists of 52.90 acres, more or less.



The title of said ordinance reads, as follows:

ORDINANCE NO. 01-2022

AN ORDINANCE OF THE CITY OF ARCHER, FLORIDA, PURSUANT TO PETITION NO. ANX 22-01 RELATING TO VOLUNTARY ANNEXATION; MAKING FINDINGS; ANNEXING TO AND INCLUDING WITHIN THE BOUNDARIES OF THE CITY OF ARCHER, FLORIDA, CERTAIN REAL PROPERTY LOCATED IN ALACHUA COUNTY, FLORIDA, WHICH IS REASONABLY COMPACT, AND CONTIGUOUS TO THE BOUNDARIES OF THE CITY OF ARCHER, FLORIDA; PROVIDING SEVERABILITY; REPEALING ALL ORDINANCES IN CONFLICT; AND PROVIDING AN EFFECTIVE DATE

If a member of the public wishes to attend the public hearing through the use of communications media technology, he or she should check the City website www.cityofarcher.com on the day of the public hearing for information on how to connect virtually to the public hearing. If a member of the public wishes to virtually address the City Commission, regarding this matter, he or she should contact the City Hall office at 352.495.2880 or by email at administration@cityofarcher.com by 5:00 p.m. on April 7, 2022.

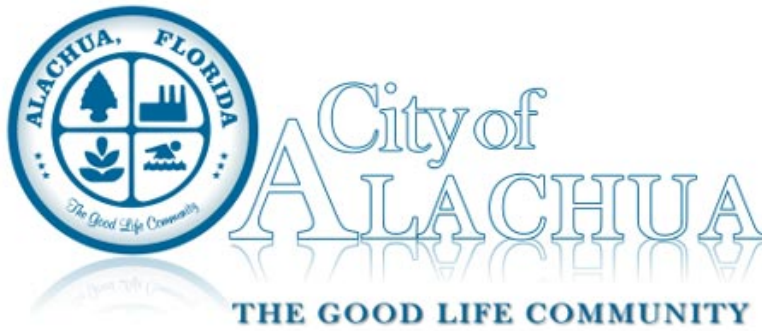
The public hearing may be continued to one or more future dates. Any interested party shall be advised that the date, time and place of any continuation of the public hearing shall be announced during the public hearing and that no further notice concerning the matter will be published, unless said continuation exceeds six calendar weeks from the date of the above referenced public hearing.

At the aforementioned meeting all interested parties may appear and be heard with respect to the ordinance.

All persons are advised that if they decide to appeal any decision made at the above referenced public hearings, they will need a record of the proceedings, and that for such purpose they may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

Persons with disabilities requesting reasonable accommodation to participate in the proceeding should contact the City Manager at 352.495.2880 or via Florida Relay Service at 800.955.8771.

(Published: Alachua County Today - March 24 & 31, 2022)



Commission Agenda Item

MEETING DATE: 4/11/2022

SUBJECT: Resolution 22-16: Accepting the Annual Comprehensive Financial Report and Management Letter for the Fiscal Year Ended September 30, 2021

PREPARED BY: Robert A. Bonetti, Finance and Administrative Services Director

RECOMMENDED ACTION:

Adopt Resolution 22-16 Accepting the Annual Comprehensive Financial Report and Management Letter for the Fiscal Year ended September 30, 2021.

Summary

The annual audit of the City's Fiscal Year 2020-2021 financial statements has been completed by Purvis, Gray and Company, the City's independent Certified Public Accountants. This evening, Mr. Ron Whitesides of Purvis, Gray and Company will present the results of the Fiscal Year 2020-2021 audit process.

Overall, the City received an unmodified ("clean") opinion as it pertains to the financial statements for the year ended September 30, 2021. This is the highest audit opinion that can be received. This is the eighteenth consecutive year of receiving this distinction. Additionally, there were no current year written comments.

Once accepted by the City Commission, the Annual Comprehensive Financial Report will be submitted to the Government Finance Officers Association (GFOA) of the United States and Canada for review to receive the Certificate of Achievement for Excellence in Financial Reporting. Also, copies of the audited financial statements will be forwarded to all required governmental and financial organizations.

FINANCIAL IMPACT: No

BUDGETED:No

AMOUNT:N / A

ATTACHMENTS:

Description

- ☐ Resolution 22-16
- ☐ FY 21 ACFR
- ☐ Communication with Those Charged with Governance
- ☐ FY 21 Audit Presentation

RESOLUTION 22-16

A RESOLUTION OF THE CITY OF ALACHUA, FLORIDA; ACCEPTING THE ANNUAL COMPREHENSIVE FINANCIAL REPORT AND MANAGEMENT LETTER FOR THE FISCAL YEAR ENDING SEPTEMBER 30, 2021; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Alachua City Commission has been presented with and reviewed the Annual Comprehensive Financial Report of the City of Alachua, presented by Purvis, Gray & Company for the fiscal year ending September 30, 2021;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF ALACHUA COMMISSION:

1. Upon reviewing the Annual Comprehensive Financial Report, the Alachua City Commission does hereby accept the report.
2. That this resolution shall take effect immediately upon its adoption.

DULY ADOPTED in regular session, this 11th day of April, 2022.

**CITY COMMISSION OF THE
CITY OF ALACHUA, FLORIDA**

Gib Coerper, Mayor

SEAL

ATTEST:

Mike DaRoza, City Manager/Clerk

2021

City of Alachua, Florida

Annual Comprehensive Financial Report

For the Fiscal Year Ended September 30, 2021

CITY OF ALACHUA, FLORIDA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021

Prepared by:
Finance and Administrative Services

**CITY OF ALACHUA, FLORIDA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

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**CITY OF ALACHUA, FLORIDA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

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**CITY OF ALACHUA, FLORIDA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2021**

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INTRODUCTORY SECTION

City of Alachua

Mayor and City Commissioners

Gib Coerper, Mayor
Shirley Green Brown, Vice-Mayor
Gary Hardacre, Commissioner
Dayna Miller, Commissioner
Robert Wilford, Commissioner

Mike DaRoza, City Manager
Marian Rush, City Attorney



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**City of Alachua
Florida**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2020

Christopher P. Morill

Executive Director/CEO



City of Alachua

MAYOR GIB COERPER
Vice-Mayor Shirley Green Brown
Commissioner Gary Hardacre
Commissioner Dayna Miller
Commissioner Robert Wilford

OFFICE OF THE CITY MANAGER
MIKE DAROZA

March 30, 2022

The Honorable Mayor
Members of the City of Alachua Commission
Citizens of the City of Alachua, Florida

Dear Honorable Mayor Coerper:

The Annual Financial Report of the City of Alachua, Florida (the "City") for the fiscal year ended September 30, 2021, is respectfully submitted as required by Florida Statutes. This report was prepared by the City's Finance and Administrative Services Department in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by an independent firm of licensed certified public accountants. The responsibility for both the accuracy of the data presented and the completeness and fairness of the presentation, including all disclosures, rests with the City. We believe the data presented in this report is accurate in all material respects, that it is presented in a manner designed to fairly set forth the financial position as measured by the financial activities of its various funds, and all disclosures that are necessary to enable the reader to gain a general understanding of the City's financial activities have been included.

INDEPENDENT AUDIT

Purvis, Gray and Company, a firm of licensed certified public accountants, has audited the City's basic financial statements. The goal of an independent audit is to provide reasonable assurance that the financial statements of the City for the fiscal year ended September 30, 2021, are free of material misstatement. The independent audit involved examining, on a test basis, evidence of supporting amounts and disclosures in the basic financial statements; assessing accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the City's basic financial statements for the fiscal year ended September 30, 2021, are presented fairly and in conformity with GAAP.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The City's MD&A can be found immediately following the report of the independent auditors. The remainder of this letter provides an overview of the City government, as well as local economic conditions and prospects for the future.

PROFILE OF THE GOVERNMENT

The City of Alachua is geographically located in North Central Florida. The City's boundaries encompass about 36.5 square miles. Alachua was established in 1884 on a railroad line, after the railroad had bypassed nearby Newnansville, Florida. Alachua got a post office in 1887, and was officially incorporated on April 12, 1905, at which time it had a population of 526 people. According to the University of Florida Bureau of Economic and Business Research (BEBR), the City's population was approximately 10,756 as of September 30, 2021. The City has a charter government structure approved by referendum of the electors pursuant to the Constitution and laws of the State of Florida. The City operates under the City Manager form of government with a commission comprised of an elected Mayor and four elected Commissioners. The elections are non-partisan and each Commissioner represents the entire City.

REPORTING ENTITY AND ITS SERVICES

The City provides a variety of services including road maintenance, utility (electric, water and wastewater) services, police, community development, solid waste collection (via contract) and recreational-cultural activities. Fire protection is provided within municipal boundaries by Alachua County and is funded through a county-imposed assessment.

This Annual Financial Report includes the funds of the primary government and the following component units:

- The Community Redevelopment Agency (CRA). The CRA is a separate legal entity created in accordance with Chapter 163, Florida Statutes to carry out community redevelopment activities and is a blended component unit of the City due to the existence of a financial benefit/burden relationship. The City Commission sits as the board of this organization and approves its budget.

ACCOUNTING SYSTEM AND BUDGETARY CONTROL

In developing and evaluating the City's accounting system, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute assurance regarding the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the

cost of a control should not exceed the benefits likely to be derived therefrom and the evaluation of costs and benefits requires estimates and judgments by management. We believe all internal control evaluations occur within this framework and that the City's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

The annual budget serves as the foundation for the City's financial planning and control. All departments and component units of the City are required to submit requests for appropriation to the City's Finance and Administrative Services Department. The City Manager submits to the City Commission a proposed operating budget by fund, except for the General Fund which is at the department level, for the fiscal year commencing the following October 1. The City Commission is required to hold public hearings on the proposed budget and to adopt the final budget no later than September 30, the close of the City's fiscal year. The budget is legally enacted through the passage of a resolution and adoption of the budget document. Management may not make changes to the adopted budget without the approval of a majority vote of the City Commission. Budgets are monitored at varying levels of detail; however, budgetary control is legally maintained at the fund level, except for the General Fund which is maintained at the department level.

MAJOR FUND PRESENTATION

An important element of the financial reporting model is the focus on reporting significant financial activity by fund type, with emphasis on major funds in both governmental and proprietary fund financial statements. In following GASB 34, the City is required to separate major funds from non-major funds. Only major funds are shown separately in the basic financial statements, while non-major funds are combined together and reported as a single column. Non-major funds are disclosed separately in the combining and individual fund financial statements and schedules section of this report.

GASB requires that the General Fund always be considered a major fund. The statement also requires other governmental and enterprise funds to be shown as major funds if they meet the following criteria:

- Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues or expenditures/expenses of the individual governmental or enterprise fund are at least ten percent (10%) of the corresponding total of all funds of that category; and,
- Total assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues or expenditures/expenses of the individual governmental or enterprise fund are at least five percent (5%) of the total for all governmental and enterprise funds combined.

ECONOMIC CONDITION AND OUTLOOK

LOCAL ECONOMY

The area's economy is expanding as evidenced by the City's growth indicators, particularly, those related to infrastructure (water and wastewater) connections when compared to prior levels. This growth comes as a result of increased demand for utility services. The City continues to pursue increasing the commercial, technology and industrial customer base by attracting firms to locate their enterprises within City limits. This helps create additional jobs and provides for a stable tax base.

The City's major challenges are to provide the infrastructure and services needed to maintain the quality of life, which has attracted considerable growth to our community. History has shown that great emphasis on support systems such as transportation, potable water, wastewater and electric capacity must be balanced carefully with quality of life amenities that include parks, recreation and cultural opportunities in order to maintain the natural beauty and attractiveness of a community. For our City, these natural attributes take shape as tree canopies, and rolling green fields for agriculture, which provide the great atmosphere of North Central Florida living.

LONG-TERM FINANCIAL PLANNING

In order to meet the service demands of residents, businesses and visitors, the City continues to address the long-term financing necessary in order to fund capital projects essential to the creation, improvement, enhancement and preservation of public facilities and infrastructure.

The City's Fiscal Year 2020-2021 five-year Capital Improvement Plan (CIP), covering the period from October 1, 2020 through September 30, 2025, has earmarked funding estimated at \$25.6 million for 53 projects throughout the City. Electric utility system projects account for the largest portion of the total Capital Improvement Plan funding at \$10.1 million or 39.2%. Public Works projects are the second largest, accounting for \$4.6 million, or 17.8%, and Water utility system projects are the third largest accounting for \$3.9 million, or 15.33%, of the Capital Improvement Plan.

City utility revenues (capital facility charges, utility charges, etc.) represent the largest share of funding for the five-year Capital Improvement Plan, accounting for 67.6% of the value. Loans represent 2.4% of CIP funding. General government funding for the CIP is 15.0% and the remaining 15.0% of the funding is provided by Federal, State, Local, Tax Increment, assessment, and private sources.

MAJOR INITIATIVES

ECONOMIC ENVIRONMENT

The Community Redevelopment Agency (CRA) continued the implementation of the recommendations of the CRA Market Study & Economic Development Implementation Plan. Branding and marketing efforts continue in order to promote business within the CRA area. Marketing costs were approximately \$33,664.

The downtown parking lot construction project has received a \$150,000 USDA grant and it is anticipated to commence during FY 2021-2022.

TRANSPORTATION

The City's major transportation-related efforts during FY 2021-2022 centered around continuation of normal annual maintenance of City streets. Most of the roadway improvement funding for FY 2021-2022 is being retained to supplement a Community Development Block Grant (CDBG) – Neighborhood Revitalization category application for segments of NW 125 St., NW 148 Ave., NW 147 Ln., NW 122 Terr., NW 121 Terr., NW 148 Pl., and NW 147 Pl.

GENERAL GOVERNMENT

Much of fiscal year 2020-2021 was focused on administering and managing open grant contracts with expenses totaling approximately \$721 thousand. City staff also began the site prep process related to the placement of a 2,000 square foot maintenance facility at the Hal Brady Recreation Complex and substantially completed the finishing of the build-out at City Hall estimated at approximately \$400,000.

PUBLIC SAFETY

The Alachua Police Department continued to upgrade its technology and equipment in order to more efficiently process operations of the department. Equipment purchased included four vehicles and seventeen ballistic vest replacements. Additionally, two new dispatch consoles were acquired at a cost of approximately \$82,000. The total cost for these enhancements was slightly below \$600,000.

HUMAN SERVICES

In fiscal year 2020-2021, the City was the recipient of an additional \$100,060 in grant funding from Children's Trust of Alachua County (CTAC). The CTAC is dedicated funding intended to provide for the well-being of children in Alachua County. The City has programmed this funding towards the provision of youth enrichment and tutoring programs for children of this community and \$128,523 was expended during this fiscal year.

RECREATION AND CULTURE

This year marked a return of cultural events and activities that had ceased during the pandemic. These included both musical events and theatre performances at the Legacy Park amphitheater and at the multi-purpose center. Over \$27,000 was expended on these activities along with the provision of Zumba classes. Additionally, a 15-passenger van was purchased for \$36,724.

PHYSICAL ENVIRONMENT

Improvement and expansion of infrastructure continues to be at the forefront of the City's utilities activities. The electric utility substantially construction of a second substation. This substation will allow energy to be received through Duke Energy transmission lines from several wholesale providers. This project provides diversification of power sources, redundancy and the necessary infrastructure for future City growth and development. Anticipated total construction costs are approximately \$5.7 million with almost \$3.5 million having been expended in fiscal year 2020-2021.

Additionally, the water and sewer line project, for which a \$4.5 million bank note was obtained in FY 2018-2019, was completed along US Highway 441. This infrastructure improves existing infrastructure and enables future growth along this corridor. Total spent on this project during FY 2020-2021 was approximately \$863 thousand.

RELEVANT FINANCIAL INFORMATION

The readers of this report should also review the MD&A. The MD&A gives basic financial information about the City and a summary of the City's activities. The Government-wide Financial Statements, consisting of a Statement of Net Position and a Statement of Activities, offer an across-the-board financial depiction of the City, divided between governmental and business-type activities.

These statements are prepared by distinguishing functions of the City that are principally supported by taxes and intergovernmental revenues from other functions that are intended to recoup all or a sizeable portion of their costs through user fees and charges. The fund financial statements provide data about the City's funds and are created from the City's accounting reports. Governmental funds are accounted for on the modified accrual basis, where revenues are recorded when they become measurable and available, and expenses are generally recorded when the related fund liability is incurred, except for debt service expenditures, compensated absences, and claims and judgments. Proprietary funds are accounted for using the accrual basis of accounting. Under this method, revenues are recorded when they are earned and expenses are recorded when the related liability is incurred. This City's fiscal year is from October 1 through September 30.

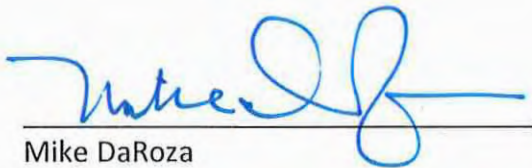
AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Alachua for its Annual Financial Report for the fiscal year ended September 30, 2020. This was the eleventh consecutive year that the City has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. The report must satisfy both generally accepted accounting principles and applicable legal requirements.

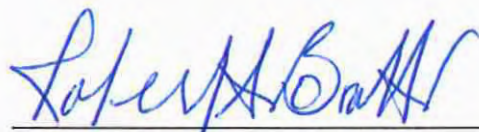
A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we will submit it to the GFOA to determine its eligibility for another certificate.

The preparation of the Annual Financial Report was made possible through the efficient, dedicated and professional efforts of the entire staff of the Finance and Administrative Services Department. The substantial amount of year-end closing procedures required prior to the audit, could not have been completed without much hard work and personal sacrifice. Each member of the department has our sincere appreciation for the contributions made to assist in the preparation of this report. Sincere appreciation is also expressed to the Mayor, Commissioners, Department Directors, and all City employees for their cooperation and assistance in all matters pertaining to the financial affairs of the City.

Respectfully submitted,

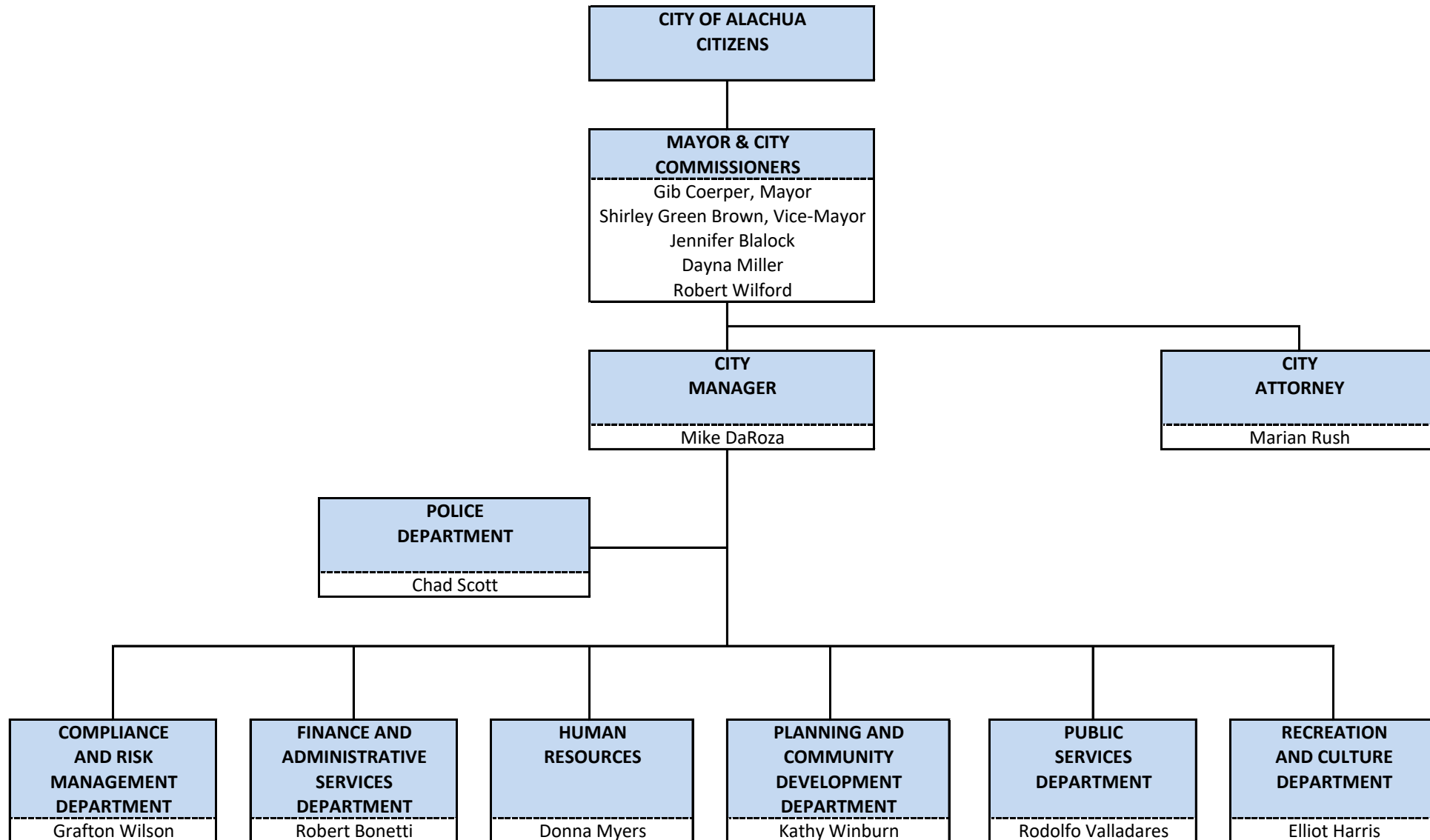


Mike DaRoza
City Manager



Robert A. Bonetti
Finance & Administrative Services Director

CITY OF ALACHUA ORGANIZATIONAL CHART



FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor, City Commissioners, and
City Manager
Alachua, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Alachua, Florida (the City), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

CERTIFIED PUBLIC ACCOUNTANTS

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Members of American and Florida Institutes of Certified Public Accountants

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Honorable Mayor, City Commissioners, and
City Manager
Alachua, Florida

INDEPENDENT AUDITOR'S REPORT

We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of September 30, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of change in other postemployment benefit and related ratios, schedules of proportionate share of the net pension liability, and schedule of contributions on pages 4 through 15 and 59 through 63 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The introductory section, combining and individual non-major fund financial statements and budgetary schedules, and statistical section; are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual non-major fund financial statements and budgetary schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional

Honorable Mayor, City Commissioners, and
City Manager
Alachua, Florida

INDEPENDENT AUDITOR'S REPORT

procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual non-major fund financial statements and budgetary schedules are fairly stated in all material respects in relation to the financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 2022, on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.



March 30, 2022
Gainesville, Florida

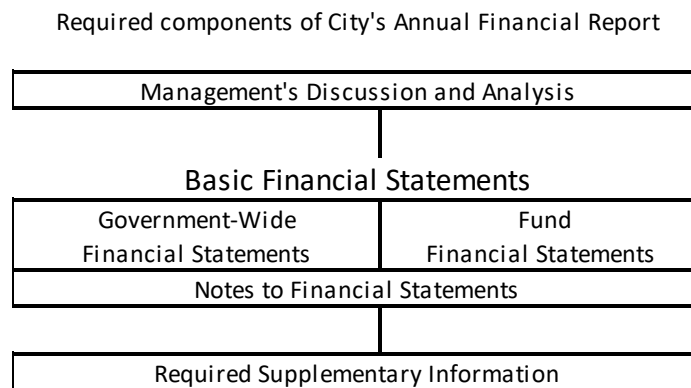
CITY OF ALACHUA, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2021

The City of Alachua's (the City) Management's Discussion and Analysis (MD&A) is designed to: (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the City's financial activity, (c) identify changes in the City's financial position (its ability to address the next and subsequent year challenges), (d) identify any material deviations from the financial plan (the approved budget), and (e) identify individual fund issues or concerns.

Since the MD&A is designed to focus on the current year's activities, resulting changes, and currently known facts, it should be read in conjunction with the City's financial statements (beginning on page 16). Please note the City provides prior year comparative financial information as required by Governmental Accounting Standards Board (GASB) Statement No. 34.

Financial Highlights

The following chart is provided to assist in understanding the component parts of the financial statements:



Government-Wide Financial Statements

- The City of Alachua's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at September 30, 2021, by \$83.9 million, which is a 5.08% increase from the previous year. Unrestricted net position was at \$7.2 million, which is a 2.37% decrease from the previous year.
- The City's total net position increased by \$4,061,865 over the prior reported period. Despite the property tax rate remaining at 5.3900 mills, an increased net position was achieved, primarily, through an increase in assets resulting from infrastructure expansion and net operating activity.
- The City of Alachua's total long-term debt (due in more than one year) decreased by \$1,294,079 during the current fiscal year. This decrease is due to the reduction of outstanding debt as a result of the normal debt payments.
- Other Postemployment Benefits (OPEB), Net Pension Liability, and Compensated Absences decreased by \$7,844,313 due, primarily, to an decrease in the Net Pension Liability.
- Total net position (\$83.9 million) is comprised of the following:
 1. The \$75.8 million net investment in capital assets includes property and equipment, net of accumulated depreciation, and reduced for outstanding debt related to the purchase or construction of those capital assets.

CITY OF ALACHUA, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2021

2. \$0.9 million of net position is restricted by constraints imposed from outside of the City such as debt covenants, grantors, laws, or regulations, or by enabling legislation.
3. \$7.2 million of unrestricted net position.

Fund Financial Statements

- At September 30, 2021, the City's governmental funds reported combined ending fund balances of \$7.3 million, an increase of \$1.38 million, in comparison with the prior fiscal year. This increase is the result of net operating revenues and expenditures coupled with a reduction in advances to other funds.
- Governmental fund revenues were \$12,926,967 or \$4.5 million less than the previous fiscal year. This was the result of prior year completion of the Florida Job Growth Grant (\$5.4 million). General Fund revenues, however, increased by \$965 thousand, primarily, due to an increase of revenues resulting from property taxes and intergovernmental revenues.

Overview of the Financial Statements

This MD&A is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements consist of the following components: (1) government-wide financial statements, (2) fund financial statements, (3) notes to the financial statements, and (4) required supplementary information. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private sector business, and consist of the following two statements:

- The *statement of net position* presents information on all of the City's assets, liabilities, deferred outflows of resources, and deferred inflows of resources, with the difference between these elements reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is strengthening or weakening.
- The *statement of activities* presents information showing how the City's net position changed during the most recent fiscal year, focusing on both the gross and net costs of various activities, both governmental and business-type, that are supported by the government's general tax and other revenues. This is intended to summarize and simplify the user's analysis of the cost of various governmental services and/or subsidy to various business-type activities.

Both of these financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City include general government, public safety, physical environment, transportation, economic environment, and parks and recreation. The business-type activities of the City include physical environment (electric, water, wastewater, and mosquito control utilities).

The government-wide financial statements include not only the City itself (known as the primary government), but also one component unit. The Community Redevelopment Agency, a legally separate entity created by the City Commission has been reported in the basic financial statements as a special revenue fund (pages 18 and 20).

The government-wide financial statements can be found on pages 16-17 of this report.

CITY OF ALACHUA, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2021

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All City funds can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. The City does not report any fiduciary funds.

Fund Financial Statements

	Governmental Funds	Proprietary Funds
Scope	Includes the City's basic services such as police, cultural activities, traffic control, and parks.	Services provided by the City that are operated similar to private businesses and for which the City charges a fee.
Examples	Police, street maintenance, parks, recreational activities.	Electric, water, sewer, mosquito control.
Required financial statements	Balance sheet; Statement of revenues, expenditures, and changes in fund balances.	Statement of net position; Statement of revenues, expenses and changes in net position; Statement
Accounting basis and measurement focus	Modified accrual accounting and current financial resources	Accrual accounting and economic resources focus.
Type of asset/liability information	Only assets expected to be used up and liabilities that come due during the year or soon thereafter, no capital	All assets and liabilities, both financial and capital, and short and long-term.
Type of inflow/outflow information	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter.	All revenues and expenses during the year, regardless of when cash is received or paid.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of *spendable resources*, as well as on balances of *spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for the *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Because of the different measurement focus (current financial resources versus total economic resources), a reconciliation of the governmental fund Balance Sheet to the government-wide Statement of Net Position and a reconciliation of the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances to the government-wide Statement of Activities is provided (see pages 19 and 21) to facilitate the comparison between governmental funds and governmental activities. The flow of current financial resources will reflect bond proceeds and inter-fund transfers as other financial sources

CITY OF ALACHUA, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2021

as well as capital expenditures and bond principal payments as expenditures. The reconciliation will eliminate these transactions and incorporate the capital assets and long-term obligations (bonds and others) into the Governmental Activities column (in the Government-wide statements).

The City reports fifteen (15) individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund which is considered to be a major fund. Data from the other governmental funds are combined into a single aggregated presentation. Individual fund data for non-major governmental funds is provided in the form of *combining statements* in the supplementary information section of this report.

The City adopts an annual budget for its general, special revenue, debt service, and capital projects funds. Budgetary comparison schedules have been provided as required supplementary information for the General Fund to demonstrate budgetary compliance. Budgetary comparison schedules have been provided for all of the other governmental funds that have adopted budgets in the supplementary information section.

The basic governmental fund statements can be found on pages 18 and 20 of this report.

Proprietary Funds

The City maintains two different types of proprietary funds. *Enterprise Funds* are used to report business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its Public Utilities System (Electric, Water, Wastewater, and Mosquito Control). *Internal Service Funds* are used to accumulate and allocate costs internally among the City's various functions. The City uses an *Internal Service Fund* to account for its Utility Billing, Utility Administration, Utility Operations, Utility Safety Operations, Warehouse Operations, and Distribution and Collection Operations. These services have been included within the government-wide financial statements as business-type activities.

Proprietary funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The proprietary fund statements provide the same type of information as the government-wide financial statements, only in more detail. The Enterprise Fund financial statements provide separate information for the Public Utility System. The Internal Service Fund is also presented in the proprietary fund financial statements. The basic proprietary fund financial statements can be found on pages 22-27.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 28 through 58 of this report.

Other Information

The combining statements referred to earlier, present a more detailed view of the non-major governmental funds. Also included are budgetary comparison schedules for the debt service, special revenue, and capital project funds. The combining statements and budgetary comparisons can be found on pages 64 through 78 of this report.

Government-Wide Financial Analysis

Net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows by \$83.9 million at the close of the fiscal year ended September 30, 2021.

A portion of the City's net position, \$878,224, represents resources that are subject to external restriction on how they may be used.

CITY OF ALACHUA, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2021

The largest portion of the City's net position (\$75,867,107 or 90%) reflects its investment in capital assets (e.g., land, infrastructure, buildings and equipment), less any related outstanding debt used to acquire those assets. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Reported below is a condensed Statement of Net Position to demonstrate the changes from year to year. For more detailed information, see the Statement of Net Position on page 16.

City of Alachua
Statement of Net Position
As of September 30, 2021 and 2020

	Governmental Activities		Business-type Activities		Total		Total % Change 2020-2021
	2021	2020	2021	2020	2021	2020	
Current Assets & Other Assets	\$ 7,876,951	7,566,998	16,777,030	18,846,733	24,653,981	26,413,731	-6.66%
Capital Assets	51,828,558	51,469,434	51,738,712	47,785,691	103,567,270	99,255,125	4.34%
Total Assets	\$ 59,705,509	59,036,432	68,515,742	66,632,424	128,221,251	125,668,856	2.03%
Deferred Outflows	\$ 2,176,041	3,035,949	700,400	981,583	2,876,441	4,017,532	-28.40%
Total Assets and Deferred Outflows	\$ 61,881,550	62,072,381	69,216,142	67,614,007	131,097,692	129,686,388	1.09%
Long-Term Liabilities Outstanding	\$ 16,106,849	22,539,410	16,908,600	19,614,431	33,015,449	42,153,841	-21.68%
Other liabilities	790,180	1,088,514	7,104,718	6,363,342	7,894,898	7,451,856	5.95%
Total Liabilities	\$ 16,897,029	23,627,924	24,013,318	25,977,773	40,910,347	49,605,697	-17.53%
Deferred Inflows	\$ 4,688,375	139,754	1,544,643	48,475	6,233,018	188,229	3211.40%
Total Liabilities and Deferred Inflows	\$ 21,585,404	23,767,678	25,557,961	26,026,248	47,143,365	49,793,926	-5.32%
Net Position							
Net Investment in Capital Assets	\$ 39,709,937	38,811,346	36,157,170	32,375,147	75,867,107	71,186,493	6.58%
Restricted	878,224	824,515	-	497,822	878,224	1,322,337	-33.59%
Unrestricted	(292,015)	(1,331,158)	7,501,011	8,714,790	7,208,996	7,383,632	-2.37%
Total Net Position	\$ 40,296,146	38,304,703	43,658,181	41,587,759	83,954,327	79,892,462	5.08%

Normal Impacts

There are six (6) basic (normal) transactions that will affect the comparability of the Statement of Net Position summary presentation.

- Net Results of Activities: will impact (increase/decrease) current assets and liabilities, and unrestricted net position.
- Borrowing of Capital: will increase current assets and long-term debt.
- Spending Borrowed Proceeds on New Capital: will reduce current assets and increase capital assets with a secondary impact being that an increase in invested capital assets, and an increase in related net debt will not change the net investment in capital assets.
- Spending of Non-Borrowed Current Assets on New Capital: will reduce current assets, increase capital assets, reduce unrestricted net position, and increase net investment in capital assets.
- Principal Payment on Debt: will reduce current assets and reduce long-term debt, reduce unrestricted net position, and increase net investment in capital assets.
- Reduction of Capital Assets through Depreciation: will reduce net investment in capital assets.

CITY OF ALACHUA, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2021

City of Alachua
Changes in Net Position
For the Years Ended September 30, 2021 and 2020

	Governmental Activities		Business-type Activities		Totals		Totals % change
	2021	2020	2021	2020	2021	2020	2020-2021
Revenues:							
Program Revenues:							
Charges for Services	\$ 2,338,615	1,966,101	20,108,440	18,881,960	22,447,055	20,848,061	7.67%
Operating Grants and Contributions	508,954	277,541	15,000	6,266	523,954	283,807	84.62%
Capital Grants and Contributions	1,207,760	7,004,740	138,665	-	1,346,425	7,004,740	-80.78%
General Revenues:							
Property Tax	4,726,998	4,489,384	-	-	4,726,998	4,489,384	5.29%
Utility Tax	1,608,171	1,481,057	-	-	1,608,171	1,481,057	8.58%
Other Tax	1,045,226	981,161	-	-	1,045,226	981,161	6.53%
Intergovernmental	1,019,001	790,075	-	-	1,019,001	790,075	28.98%
Other	62,942	131,812	6,161	114,495	69,103	246,307	-71.94%
Total Revenues	\$ 12,517,667	17,121,871	20,268,266	19,002,721	32,785,933	36,124,592	-9.24%
Expenses:							
General Government	\$ 4,279,253	4,312,382	-	-	4,279,253	4,312,382	-0.77%
Public Safety	3,808,353	4,448,401	-	-	3,808,353	4,448,401	-14.39%
Physical Environment	739,350	709,120	-	-	739,350	709,120	4.26%
Transportation	1,319,813	1,132,041	-	-	1,319,813	1,132,041	16.59%
Economic Environment	366,847	348,111	-	-	366,847	348,111	5.38%
Human Services	129,547	51,787	-	-	129,547	51,787	150.15%
Parks and Recreation	1,545,586	1,354,105	-	-	1,545,586	1,354,105	14.14%
Electric	-	-	11,363,594	10,973,016	11,363,594	10,973,016	3.56%
Water and Sewer	-	-	4,716,240	4,496,164	4,716,240	4,496,164	4.89%
Mosquito Control	-	-	46,369	41,531	46,369	41,531	11.65%
Interest on Long-Term Debt	409,116	425,762	-	-	409,116	425,762	-3.91%
Total Expenses	\$ 12,597,865	12,781,709	16,126,203	15,510,711	28,724,068	28,292,420	1.53%
Increase (Decrease) in Net Position Before Transfers	\$ (80,198)	4,340,162	4,142,063	3,492,010	4,061,865	7,832,172	-48.14%
Transfers	\$ 2,071,641	2,067,677	(2,071,641)	(2,067,677)	-	-	0.00%
Increase (Decrease) in Net Position	\$ 1,991,443	6,407,839	2,070,422	1,424,333	4,061,865	7,832,172	-48.14%
Net Position - Beginning	38,304,703	31,896,864	41,587,759	40,163,426	79,892,462	72,060,290	10.87%
Adjustment to Net Position	-	-	-	-	-	-	0.00%
Net Position - Beginning, as Restated	38,304,703	31,896,864	41,587,759	40,163,426	79,892,462	72,060,290	10.87%
Net Position - Ending	\$ 40,296,146	38,304,703	43,658,181	41,587,759	83,954,327	79,892,462	5.08%

Government-Wide Net Position

The City's total net position at the end of fiscal year 2021 improved by \$4,061,865 resulting from an increase of \$1,991,443 in governmental activities and an increase of \$2,070,442 in business-type activities.

Governmental Activities

The City's net position within governmental activities was improved by \$1,991,443 during fiscal year 2021. This net position increase was, primarily, the result of an increase within governmental sources of funding.

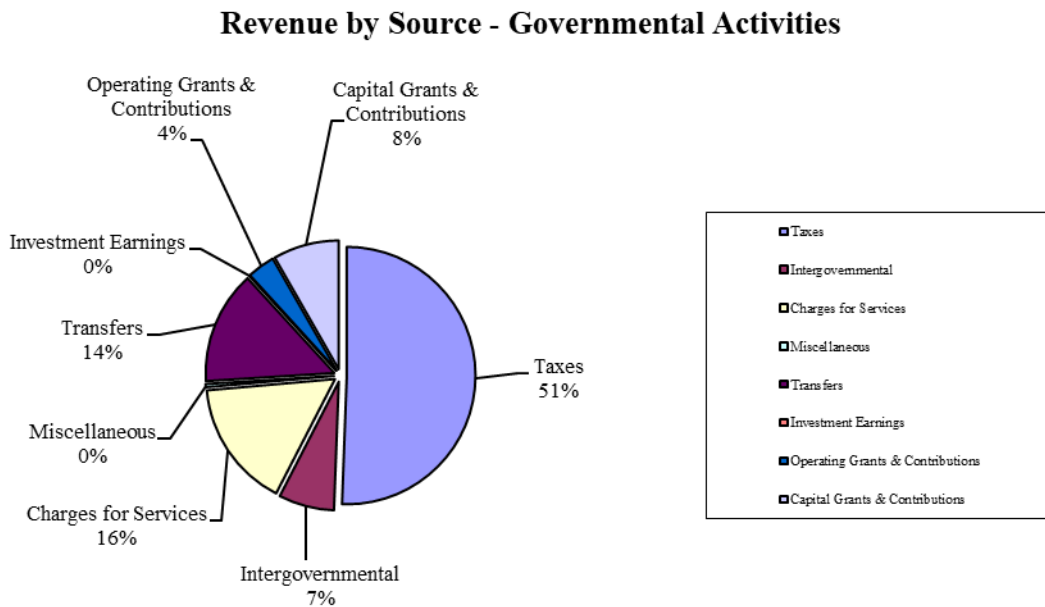
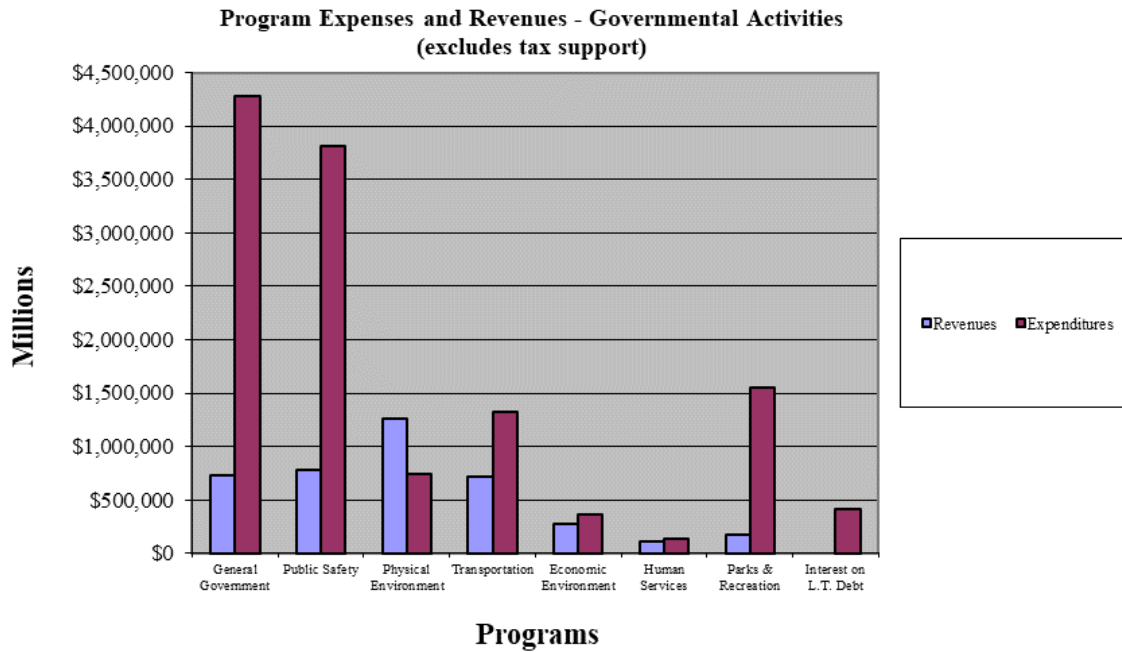
Major changes in revenues were caused by the following:

- For fiscal year ending September 30, 2021, property taxes increased by \$237,614, primarily, due to the increased property valuation. Exclusive of the prior year's Florida Job Growth revenue (\$5.4 million), other taxes increased by \$191,179 and intergovernmental revenues increased by \$228,926.

CITY OF ALACHUA, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2021

Major changes in expenses were caused by the following:

- Expenses for governmental activities experienced a decrease of \$183,844. This decrease was the result of reduced capital outlay expenditures.



**CITY OF ALACHUA, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2021**

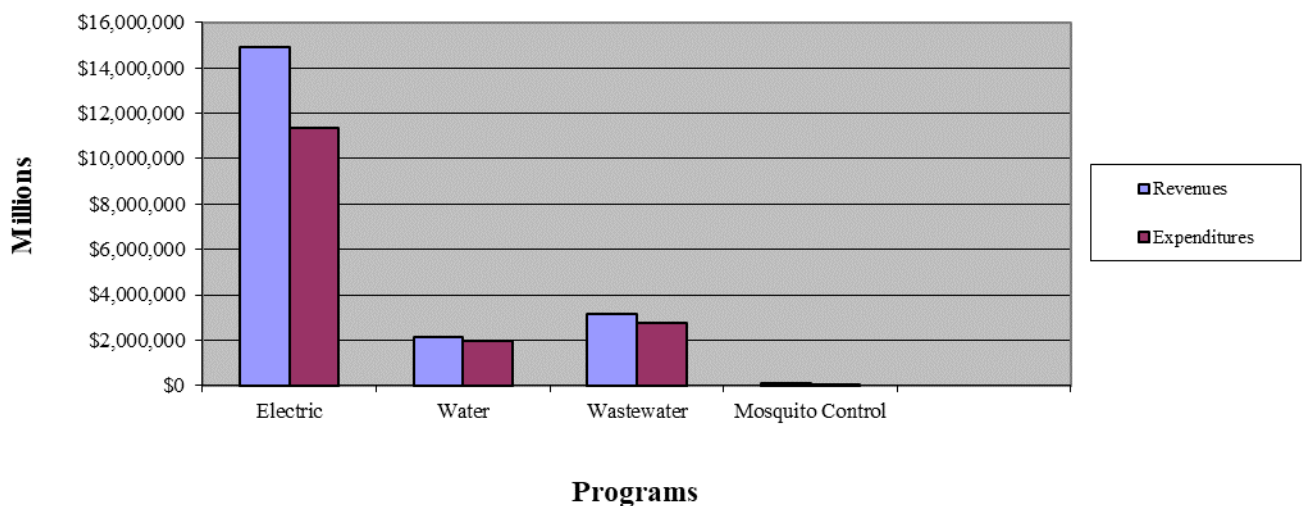
Business-Type Activities

The City's net position within business-type activities was improved by \$2,070,422 during fiscal year 2021.

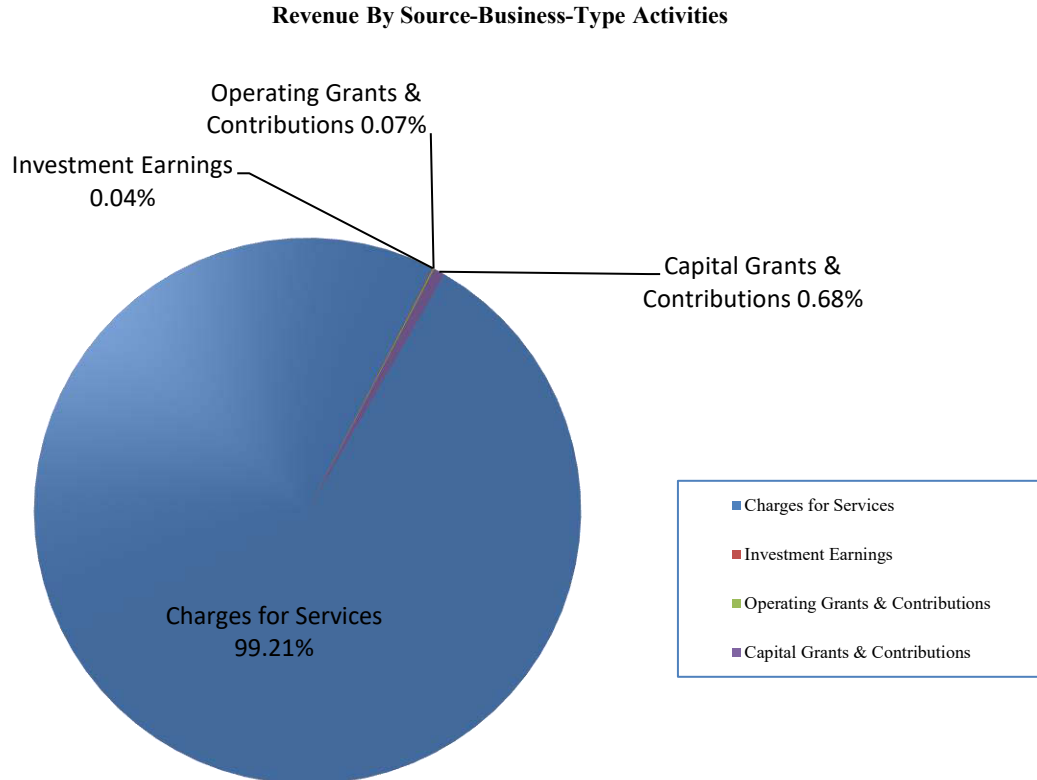
Net position increased due to overall increases in revenues. Charges for services increased by \$1,226,480. Other revenues decreased by \$108,334 in 2021. Business-type expenses increased by \$615,492 largely due to utility system capital project expenses during the fiscal year.

- The Electric Utility of the City operates at 7.2/12.47kV. The City purchases power from Gainesville Regional Utilities (GRU) at two different locations. The majority of the customers are supplied from the Alachua Substation, which is connected to GRU's 138 kV transmission system. The second point of services, identified as Hague Point of Service, exists as a distribution source supplied by GRU. A newly constructed and second substation (Legacy Substation) is scheduled to come online during the upcoming 2021-2022 fiscal year.
- The Water Utility obtains its water supply from the upper portion of the Floridan Aquifer. Three wells with depths of approximately 365 feet withdraw water from the Ocala limestone and discharge it into the City's distribution system. The quality of the City's water supply is such that chlorination and fluoridation are the only treatments required prior to distribution. The system's wells range in age from 29 to 52 years old.
- Wastewater generated through the utility is collected through a gravity sewer system and pumped to the City's wastewater treatment plant. The collected wastewater is treated in an activated sludge treatment facility, which has a current capacity of 1,500,000 gallons per day. The effluent from the treatment facility is chlorinated and disposed of by spray irrigation, and is also resold as reclaimed water.

Expenses and Program Revenues - Business-Type Activities



CITY OF ALACHUA, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2021



Fund Financial Analysis

The City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The primary purpose of the City's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable resources*. Such information is useful in assessing the City's financing requirements. In particular, *assigned and unassigned fund balance* may serve as a useful measure of a government's net resources, available for spending, at the end of the fiscal year.

As of the end of fiscal year 2021, the City's governmental funds reported combined ending fund balances of \$7,299,863, an increase of \$1,376,145 in comparison with the prior year.

Major Funds

The General Fund is the only major governmental fund.

The General Fund is the chief operating fund of the City. The General Fund had a decrease in fund balance of \$170,726. This decrease resulted, primarily, increases in personnel-related costs as compared to fiscal year 2020. The total fund balance was \$6,977,328 of which \$3,888,829 was unassigned. The cash balance at the end of the year was \$5,592,248. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund revenues. Unassigned fund balance represents 36.8% of the total General Fund operating revenue, while total fund balance represents 66.1% of that same figure. The Government Finance Officers Association (GFOA), Best Practices guidelines calls for an unassigned fund balance level of two (2) months of operating revenues. Total fund balance

CITY OF ALACHUA, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2021

includes committed, restricted, assigned, and unassigned fund balances.

Proprietary Funds

The City's proprietary fund statements provide the same type of information found in the government-wide financial statements, but in more detail. The Electric, Water and Wastewater Funds are reported as major funds.

The major utility system funds are used to account for the operations of the City's electric, water, and wastewater utilities. Each utility operates like a business, where the rates established by the City generally generate sufficient funds to pay the costs of current operations and provide for long-term asset acquisitions. Total assets and deferred outflows of resources as of September 30, 2021, were \$64.8 million, total liabilities and deferred inflows were \$21.8 million. Net position was \$42.9 million.

General Fund Budgetary Highlights with Variances

The General Fund operating budget was \$9,787,466 at the beginning of fiscal year 2021. The final amended budget amount of \$9,976,724 was brought about by the following amendments:

- \$16,488: Increase to provide budget for expenses of the Alachua Police Department related to an Edward Byrne Memorial Justice Assistance Grant (JAG).
- \$172,770: Increase due to unanticipated intergovernmental revenue (\$100,170) and protective inspection services (\$72,600) to provide for additional project costs and for inspection costs related to development.

General Fund Actual Results Highlights with Variances

At September 30, 2021, the City's General Fund experienced a positive variance between its final operating revenue budget and actual operating revenue in the amount of \$586,861. This was due to increased taxes, permits and fees related to development and higher levels of intergovernmental revenues relative to the budgetary forecast. The City's General Fund experienced a positive variance between its final operating expenditure budget and actual operating expenditures in the amount of \$839,660. This was primarily due to unspent operating and capital expense appropriations in general government, public safety and transportation.

CITY OF ALACHUA, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2021

Capital Asset and Debt Administration

The City's capital assets for its governmental and business-type activities as of September 30, 2021, totaled \$103.5 million (net of accumulated depreciation), and includes land, buildings, improvements other than buildings, equipment, infrastructure, and construction in progress.

City of Alachua
Capital Assets
(in thousands)

	Governmental		Business-type		Total		Total %
	Activities		Activities				Change
	2021	2020	2021	2020	2021	2020	2020-2021
Land	\$ 7,841	7,841	586	586	8,427	8,427	0.0%
Buildings	16,784	16,793	9,972	9,972	26,756	26,765	0.0%
Improvements other than buildings	13,647	12,902	8,594	7,823	22,241	20,725	7.3%
Infrastructure	21,952	14,845	48,220	43,124	70,172	57,969	21.1%
Furniture, fixtures, and equipment	4,299	4,809	3,844	3,462	8,143	8,271	-1.5%
Construction in progress	3,154	9,216	6,713	7,244	9,867	16,460	-40.1%
Less: Accumulated Depreciation	(15,849)	(14,937)	(26,191)	(24,426)	(42,040)	(39,363)	6.8%
Total Assets	\$ 51,828	51,469	51,738	47,785	103,566	99,254	4.3%

The City of Alachua continued to focus on expanding and maintaining its current infrastructure capabilities, both in governmental and business-type activities.

Major capital asset events during the current fiscal year for governmental activities included construction to finish a buildout at City Hall, commencement of a natural stormwater filtration system at Mill Creek Sink, roadway improvements to NW 144th Street, NW 143rd Place, NW 147th Avenue and construction of facilities maintenance shed at the Hal Brady Recreation Center.

Major capital asset events for the business-type activities included the construction of the new electrical Legacy substation.

Additional information on the City's capital assets can be found in Note 6 starting on page 39 of this report.

Long-Term Debt

At the end of fiscal year 2021, the City had total long-term debt outstanding of approximately \$27.7 million. The City's debt represents bonds, notes, and loans secured by specific revenue sources (i.e., revenue bonds/notes).

CITY OF ALACHUA, FLORIDA
MANAGEMENT'S DISCUSSION AND ANALYSIS
SEPTEMBER 30, 2021

	Governmental		Business-type		Total		Total %
	Activities		Activities				Change
	2021	2020	2021	2020	2021	2020	2020-2021
Revenue Bonds	\$ 11,925,453	12,171,487	4,254,106	4,340,996	16,179,559	16,512,483	-2.0%
Revenue Notes	193,168	286,601	4,110,000	4,500,000	4,303,168	4,786,601	-10.1%
Loans	-	200,000	7,217,436	7,495,158	7,217,436	7,695,158	-6.2%
Total Debt	\$ 12,118,621	12,658,088	15,581,542	16,336,154	27,700,163	28,994,242	-4.5%

The City's outstanding principal debt decreased \$1,294,079 during fiscal year 2021. Debt activity included normal principal/interest payments.

Additional information on the City's debt can be found in Note 7 starting on page 40 of this report.

Economic Factors and Next Year's Budgets and Rates

- The unemployment rate for the Gainesville MSA at September 30, 2021, was 5.2%, which includes the City of Alachua. This is a 21% increase from the previous fiscal year's rate of 4.3%.
- The final certified citywide taxable value of property increased to \$907 million, representing an increase of 5.87%.
- The population increased approximately 2.7% from the prior year to an estimate of 10,756 at September 30, 2021.
- During the current fiscal year, ad valorem taxes increased by \$237,614 to \$4,489,384 due to increased property valuations. The ad valorem tax rate was 5.3900 mills.

Requests for Information

This financial report is designed to present users with a general overview of the City's finances and to demonstrate the City's accountability. If you have questions concerning any of the information provided in this report or need additional financial information, contact the Finance and Administrative Services, P.O. Box 9, Alachua, Florida, 32616-0009. Additional information can be found on our website: www.cityofalachua.com.

BASIC FINANCIAL STATEMENTS

CITY OF ALACHUA, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

	Primary Government		
	Governmental	Business-Type	Total
	Activities	Activities	
Assets			
Cash and Cash Equivalents	\$ 5,884,328	\$ 9,538,925	\$ 15,423,253
Receivables, Net of Allowance	187,739	3,296,214	3,483,953
Due from Other Governments	216,352	-	216,352
Inventories	4,961	1,296,932	1,301,893
Prepaid and Other Assets	123,082	140,242	263,324
Restricted Assets:			
Cash and Cash Equivalents	1,224,825	2,740,381	3,965,206
Capital Assets Not Being Depreciated:			
Land	7,841,280	586,447	8,427,727
Construction in Progress	3,154,281	6,713,351	9,867,632
Depreciable Capital Assets, Net	40,832,997	44,438,914	85,271,911
Internal Balances	235,664	(235,664)	-
Total Assets	59,705,509	68,515,742	128,221,251
Deferred Outflows of Resources			
OPEB Related	51,535	24,235	75,770
Pension Related	2,124,506	676,165	2,800,671
Total Deferred Outflows of Resources	2,176,041	700,400	2,876,441
Liabilities			
Accounts Payable	215,691	1,399,425	1,615,116
Accrued Expenses	308,503	86,445	394,948
Due to Other Governments	4,827	79,760	84,587
Accrued Interest Payable	1,429	-	1,429
Unearned Revenue	48,067	-	48,067
Rate Stabilization Credit	-	3,488,186	3,488,186
Liabilities Payable from Restricted Assets:			
Accrued Interest Payable	211,663	207,442	419,105
Customer Deposit	-	1,843,460	1,843,460
Non-Current Liabilities:			
Due Within One Year	638,821	902,496	1,541,317
Due in More Than One Year	12,064,702	14,926,104	26,990,806
Net Pension Liability	3,197,407	983,163	4,180,570
Other Postemployment Benefits Liability	205,919	96,837	302,756
Total Liabilities	16,897,029	24,013,318	40,910,347
Deferred Inflows of Resources			
OPEB Related	28,412	13,362	41,774
Pension Related	4,659,963	1,531,281	6,191,244
Total Deferred Inflows of Resources	4,688,375	1,544,643	6,233,018
Net Position			
Net Investment in Capital Assets	39,709,937	36,157,170	75,867,107
Restricted for:			
Economic Environment	738,568	-	738,568
Physical Environment	103,632	-	103,632
Parks and Recreation	22,994	-	22,994
Law Enforcement	13,030	-	13,030
Unrestricted	(292,015)	7,501,011	7,208,996
Total Net Position	\$ 40,296,146	\$ 43,658,181	\$ 83,954,327

See accompanying notes.

CITY OF ALACHUA, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2021

Function/Program	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-Type Activities	Total
Governmental Activities							
General Government	\$ 4,279,253	\$ 528,747	\$ 204,265	\$ -	\$ (3,546,241)	\$ -	\$ (3,546,241)
Public Safety	3,808,353	760,854	18,047	-	(3,029,452)	-	(3,029,452)
Physical Environment	739,350	831,301	-	429,671	521,622	-	521,622
Transportation	1,319,813	45,230	173,191	498,220	(603,172)	-	(603,172)
Economic Environment	366,847	-	-	279,869	(86,978)	-	(86,978)
Parks and Recreation	1,545,586	172,483	-	-	(1,373,103)	-	(1,373,103)
Human Services	129,547	-	113,451	-	(16,096)	-	(16,096)
Interest on Long-Term Debt	409,116	-	-	-	(409,116)	-	(409,116)
Total Governmental Activities	12,597,865	2,338,615	508,954	1,207,760	(8,542,536)	-	(8,542,536)
Business-Type Activities							
Electric	11,363,594	14,899,859	-	-	-	3,536,265	3,536,265
Water	1,956,284	2,072,493	-	47,182	-	163,391	163,391
Wastewater	2,759,956	3,074,199	-	91,483	-	405,726	405,726
Mosquito Control	46,369	61,889	15,000	-	-	30,520	30,520
Total Business-Type Activities	16,126,203	20,108,440	15,000	138,665	-	4,135,902	4,135,902
Total Primary Government	28,724,068	22,447,055	523,954	1,346,425	(8,542,536)	4,135,902	(4,406,634)
General Revenues							
Ad Valorem					4,726,998	-	4,726,998
Utility Service Taxes					1,608,171	-	1,608,171
Discretionary Sales Surtax					684,556	-	684,556
Communication Service Taxes					321,121	-	321,121
Business License Taxes					39,549	-	39,549
Half-Cent Sales Tax					676,210	-	676,210
State Revenue Sharing					342,791	-	342,791
Investment Earnings					5,407	6,161	11,568
Miscellaneous					57,535	-	57,535
Transfers					2,071,641	(2,071,641)	-
Total General Revenues and Transfers					10,533,979	(2,065,480)	8,468,499
Change in Net Position					1,991,443	2,070,422	4,061,865
Net Position, Beginning of Year					38,304,703	41,587,759	79,892,462
Net Position, End of Year					\$ 40,296,146	\$ 43,658,181	\$ 83,954,327

See accompanying notes.

CITY OF ALACHUA, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021

	General	Non-Major Governmental	Total Governmental Funds
Assets			
Cash and Cash Equivalents	\$ 5,592,248	\$ 1,516,905	\$ 7,109,153
Receivables:			
Accounts, Net of Allowance	96,420	9,253	105,673
Taxes	39,546	-	39,546
Franchise Fees	42,520	-	42,520
Due from Other Governments	114,236	102,116	216,352
Inventory	-	4,961	4,961
Prepaid Items	122,420	652	123,072
Advances to Other Funds	1,511,784	-	1,511,784
Other Assets	10	-	10
Total Assets	<u>7,519,184</u>	<u>1,633,887</u>	<u>9,153,071</u>
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	189,054	26,637	215,691
Accrued Liabilities	299,908	8,595	308,503
Due to Other Governments	4,827	-	4,827
Unearned Revenue	48,067	-	48,067
Advances from Other Funds	-	1,276,120	1,276,120
Total Liabilities	<u>541,856</u>	<u>1,311,352</u>	<u>1,853,208</u>
Fund Balances			
Non-Spendable:			
Prepays	122,420	652	123,072
Inventory	-	4,961	4,961
Advances to Other Funds	1,511,784	-	1,511,784
Restricted for:			
Law Enforcement	-	13,030	13,030
Physical Environment	-	103,632	103,632
Economic Environment	-	738,568	738,568
Parks and Recreation	-	22,994	22,994
Assigned for:			
Subsequent Year Budget	1,454,295	-	1,454,295
Debt Service	-	537,640	537,640
Unassigned	3,888,829	(1,098,942)	2,789,887
Total Fund Balances	<u>6,977,328</u>	<u>322,535</u>	<u>7,299,863</u>
Total Liabilities and Fund Balances	<u>\$ 7,519,184</u>	<u>\$ 1,633,887</u>	<u>\$ 9,153,071</u>

See accompanying notes.

CITY OF ALACHUA, FLORIDA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2021

Fund Balance - Total Governmental Funds \$ 7,299,863

Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:

Capital assets reported for governmental activities are not financial resources and, therefore, are not reported in the governmental funds:

Cost of Assets	\$ 67,678,027	
(Accumulated Depreciation)	<u>(15,849,469)</u>	51,828,558

Long-term liabilities are not due and payable in the current period and, accordingly, are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position. Long-term liabilities at year-end consist of:

2016 Capital Improvement and Refunding Bonds	(11,312,575)	
Bond Issuance Premium	(612,878)	
2013 Redevelopment Note	(193,168)	
Compensated Absences	<u>(584,902)</u>	(12,703,523)

Other postemployment benefits liability does not require the use of current financial resources and, therefore, is not reported as a liability in the governmental funds. (205,919)

The Net Pension Obligation is reported in the government-wide financial statements but not reported in the governmental fund financial statements. (3,197,407)

Deferred Outflows and Inflows of Resources are not available in the current period and, therefore, are not reported in the governmental funds. Deferred Outflows and Inflows of Resources at year-end consist of:

Deferred Outflows Related to Pensions	2,124,506	
Deferred Inflows Related to Pensions	(4,659,963)	
Deferred Outflows Related to OPEB	51,535	
Deferred Inflows Related to OPEB	<u>(28,412)</u>	(2,512,334)

Interest on long-term debt is accrued as a liability in the statement of net position, but is not recognized in the governmental funds until paid:

Accrued Interest Payable		<u>(213,092)</u>
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Net Position of Governmental Activities \$ 40,296,146

See accompanying notes.

CITY OF ALACHUA, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>General</u>	<u>Non-Major Governmental</u>	<u>Total Governmental Funds</u>
Revenues			
Taxes	\$ 6,977,372	\$ 684,554	\$ 7,661,926
Permits, Fees, and Special Assessments	787,149	10,614	797,763
Intergovernmental Revenues	1,304,384	1,603,928	2,908,312
Charges for Services	1,414,253	45,674	1,459,927
Fines and Forfeitures	40,762	5,546	46,308
Investment Income	4,816	591	5,407
Miscellaneous	34,849	12,475	47,324
Total Revenues	<u>10,563,585</u>	<u>2,363,382</u>	<u>12,926,967</u>
Expenditures			
Current:			
General Government	4,131,805	-	4,131,805
Public Safety	3,769,386	2,090	3,771,476
Physical Environment	709,238	30,058	739,296
Transportation	684,572	-	684,572
Economic Environment	10,077	305,653	315,730
Human Services	-	129,547	129,547
Parks and Recreation	1,135,982	1,000	1,136,982
Debt Service:			
Principal	-	515,433	515,433
Interest and Fiscal Charges	-	440,173	440,173
Capital Outlay	1,316,369	441,080	1,757,449
(Total Expenditures)	<u>(11,757,429)</u>	<u>(1,865,034)</u>	<u>(13,622,463)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,193,844)</u>	<u>498,348</u>	<u>(695,496)</u>
Other Financing Sources (Uses)			
Transfers in	2,000,000	1,048,523	3,048,523
Transfers (out)	(976,882)	-	(976,882)
Total Other Financing Sources (Uses)	<u>1,023,118</u>	<u>1,048,523</u>	<u>2,071,641</u>
Net Change in Fund Balance	(170,726)	1,546,871	1,376,145
Fund Balance, Beginning of Year	<u>7,148,054</u>	<u>(1,224,336)</u>	<u>5,923,718</u>
Fund Balance, End of Year	<u>\$ 6,977,328</u>	<u>\$ 322,535</u>	<u>\$ 7,299,863</u>

See accompanying notes.

**CITY OF ALACHUA, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES, AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

Net Change in Fund Balance - Total Governmental Funds		\$ 1,376,145
Amounts Reported for Governmental Activities in the Statement of Activities are Different Because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives and reported as depreciation expense:		
Expenditures for Capital Assets	\$ 1,757,449	
Depreciation Expense	<u>(1,730,705)</u>	26,744
Donations of capital assets are not recorded in governmental funds. However, in the statement of activities, the fair values of those assets are recorded as revenue.		365,583
Certain revenues in the Statement of Activities are not considered available current financial resources and, therefore, are not reported as revenue in the governmental funds until received.		(774,883)
Governmental funds report proceeds from sales of capital assets as current financial resources. The gain or loss on disposal of capital assets is not reflected in the governmental funds:		
Loss on Disposal of Capital Assets		(33,201)
Repayment of long-term liabilities are expenditures in the governmental funds but the repayment reduces long-term liabilities in the statement of net position.		515,433
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:		
Amortization of Premium	24,033	
Change in Accrued Interest Payable	7,024	
Change in Compensated Absences Liability	<u>20,266</u>	51,323
The net change in other postemployment benefit obligation liability and deferred inflows and outflows related to pensions is reported in the statement of activities, but not in the fund statements.		(27,670)
The net change in the net pension liability and deferred inflows and outflows related to pensions is reported in the statement of activities, but not in the fund statements.		<u>491,969</u>
Change in Net Position of Governmental Activities		<u>\$ 1,991,443</u>

See accompanying notes.

CITY OF ALACHUA, FLORIDA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2021

	Business-Type Activities - Enterprise Funds					Business-Type Activities Internal Service Fund
	Major Funds			Non-Major Fund	Total	
				Mosquito	Enterprise	
	Electric	Water	Wastewater	Control	Funds	
Assets						
Current Assets:						
Cash and Cash Equivalents	\$ 8,108,274	\$ 166,798	\$ 719,774	\$ 158,547	\$ 9,153,393	\$ 385,532
Receivables, Net of Allowance	2,548,324	261,443	477,684	5,715	3,293,166	3,048
Prepaid Items	11,231	10,924	24,177	163	46,495	27,765
Inventories	1,158,043	126,277	12,612	-	1,296,932	-
Due from Other Funds	-	-	-	-	-	-
Total Current Assets	11,825,872	565,442	1,234,247	164,425	13,789,986	416,345
Non-Current Assets:						
Restricted Assets:						
Cash and Cash Equivalents	1,220,351	545,365	900,297	-	2,666,013	74,368
Total Restricted Assets	1,220,351	545,365	900,297	-	2,666,013	74,368
Capital Assets:						
Land	92,630	-	163,310	-	255,940	330,507
Construction in Progress	6,420,744	157,687	130,380	-	6,708,811	4,540
Property, Plant and Equipment	17,326,885	10,547,441	36,702,032	125,966	64,702,324	5,927,921
(Accumulated Depreciation)	(9,030,932)	(5,170,547)	(11,140,750)	(77,418)	(25,419,647)	(771,684)
Total Net Capital Assets	14,809,327	5,534,581	25,854,972	48,548	46,247,428	5,491,284
Other Assets:						
Advances to Other Funds	1,662,343	-	-	61,793	1,724,136	215,065
Unamortized Bond Issuance Cost	-	-	-	-	-	65,982
Total Other Assets	1,662,343	-	-	61,793	1,724,136	281,047
Total Non-Current Assets	17,692,021	6,079,946	26,755,269	110,341	50,637,577	5,846,699
Total Assets	29,517,893	6,645,388	27,989,516	274,766	64,427,563	6,263,044
Deferred Outflows of Resources						
OPEB Related	5,571	1,393	2,507	-	9,471	14,764
Pension Related	197,552	37,556	79,793	1,696	316,597	359,568
Total Deferred Outflows of Resources	203,123	38,949	82,300	1,696	326,068	374,332
Total Assets and Deferred Outflows	29,721,016	6,684,337	28,071,816	276,462	64,753,631	6,637,376

See accompanying notes.

CITY OF ALACHUA, FLORIDA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2021
(Concluded)

	Business-Type Activities - Enterprise Funds					Business-Type Activities Internal Service Fund
	Major Funds			Non-Major Fund	Total	
				Mosquito	Enterprise	
	Electric	Water	Wastewater	Control	Funds	
Liabilities						
Current Liabilities:						
Accounts Payable	\$ 1,338,738	\$ 35,255	\$ 10,452	\$ 65	\$ 1,384,510	\$ 14,915
Accrued Expenses	23,881	5,524	11,485	600	41,490	44,955
Due to Other Governments	79,760	-	-	-	79,760	-
Rate Stabilization Credit	3,488,186	-	-	-	3,488,186	-
Compensated Absences	29,504	6,151	28,268	-	63,923	59,605
Current Portion of Long-Term Debt	-	-	-	-	-	89,489
Payable from Restricted Assets:						
Accrued Interest Payable	-	33,805	99,269	-	133,074	74,368
Current Portion of Long-Term Debt	-	202,500	486,979	-	689,479	-
Total Current Liabilities	4,960,069	283,235	636,453	665	5,880,422	283,332
Non-Current Liabilities:						
Advances from Other Funds	-	892,749	1,282,116	-	2,174,865	-
Other Postemployment Benefits Liability	22,261	5,565	10,018	-	37,844	58,993
Compensated Absences	29,504	6,151	28,270	-	63,925	59,605
Net Pension Liability	319,648	45,929	91,535	4,250	461,362	521,801
Long-Term Debt	-	1,852,500	8,785,457	-	10,637,957	4,164,617
Payable from Restricted Assets:						
Customer Deposits	1,220,351	309,060	314,049	-	1,843,460	-
Total Non-Current Liabilities	1,591,764	3,111,954	10,511,445	4,250	15,219,413	4,805,016
Total Liabilities	6,551,833	3,395,189	11,147,898	4,915	21,099,835	5,088,348
Deferred Inflows of Resources						
OPEB Related	3,072	768	1,382	-	5,222	8,140
Pension Related	402,655	97,351	214,808	1,351	716,165	815,116
Total Deferred Inflows of Resources	405,727	98,119	216,190	1,351	721,387	823,256
Net Position						
Net Investment in Capital Assets	14,809,327	3,479,581	16,582,536	48,548	34,919,992	1,237,178
Unrestricted	7,954,130	(288,552)	125,191	221,648	8,012,417	(511,406)
Total Net Position	22,763,457	3,191,029	16,707,727	270,196	42,932,409	725,772
Total Liabilities, Deferred Inflows, and Net Position	\$ 29,721,017	\$ 6,684,337	\$ 28,071,815	\$ 276,462	\$ 64,753,631	\$ 6,637,376
Net Position - Above					\$ 42,932,409	
Internal Service Fund Net Position in the Enterprise Funds					725,772	
Net Position of Business-Type Activities					\$ 43,658,181	

See accompanying notes.

CITY OF ALACHUA, FLORIDA
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Business-Type Activities - Enterprise Funds					
	Major Funds			Non-Major Fund	Total	Business-Type Activities
	Electric	Water	Wastewater	Mosquito Control	Enterprise Funds	Internal Service Fund
Operating Revenues						
Charges for Services	\$ 14,852,176	\$ 2,072,493	\$ 3,074,199	\$ 61,889	\$ 20,060,757	\$ -
Interfund Charges	-	-	-	-	-	2,084,697
Other Operating Revenue	47,683	-	-	-	47,683	5,533
Total Operating Revenues	14,899,859	2,072,493	3,074,199	61,889	20,108,440	2,090,230
Operating Expenses						
Electric Power Expenses:						
Purchased Power	8,275,054	-	-	-	8,275,054	-
Personal Services	903,542	235,629	437,671	1,488	1,578,330	1,656,300
Contractual Services	395,660	85,611	142,260	-	623,531	145,919
Supplies	76,799	25,698	89,603	19,953	212,053	85,640
Repairs and Maintenance	194,805	22,235	143,897	498	361,435	174,046
Billing and Administrative	728,413	940,444	403,840	12,000	2,084,697	-
Depreciation	488,453	221,693	934,842	9,129	1,654,117	183,343
Other Expenses	127,420	149,510	270,273	656	547,859	164,832
(Total Operating Expenses)	(11,190,146)	(1,680,820)	(2,422,386)	(43,724)	(15,337,076)	(2,410,080)
Operating Income	3,709,713	391,673	651,813	18,165	4,771,364	(319,850)
Non-Operating Revenues						
(Expenses)						
Investment Earnings	4,261	534	987	66	5,848	313
Intergovernmental Revenue	-	-	-	15,000	15,000	-
Interest and Fiscal Charges	-	(67,449)	(244,555)	-	(312,004)	(139,847)
Gain (Loss) on Disposal of Capital Assets	(12,825)	(637)	(3,964)	-	(17,426)	-
Total Non-Operating Revenues						
(Expenses)	(8,564)	(67,552)	(247,532)	15,066	(308,582)	(139,534)
Income Before Capital Contributions and Transfers	3,701,149	324,121	404,281	33,231	4,462,782	(459,384)

See accompanying notes.

CITY OF ALACHUA, FLORIDA
STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021
(Concluded)

	Business-Type Activities - Enterprise Funds					Business-Type Activities Internal Service Fund
	Major Funds			Non-Major Fund	Total	
	Electric	Water	Wastewater	Mosquito Control	Enterprise Funds	
Contributions and Transfers						
Capital Contributions	\$ -	\$ 47,182	\$ 91,483	\$ -	\$ 138,665	\$ -
Transfers (out)	(2,000,000)	-	(71,641)	-	(2,071,641)	-
Total Contributions and Transfers	<u>(2,000,000)</u>	<u>47,182</u>	<u>19,842</u>	<u>-</u>	<u>(1,932,976)</u>	<u>-</u>
Change in Net Position	1,701,149	371,303	424,123	33,231	2,529,806	(459,384)
Net Position, Beginning of Year	<u>21,062,308</u>	<u>2,819,726</u>	<u>16,283,604</u>	<u>236,965</u>	<u>40,402,603</u>	<u>1,185,156</u>
Net Position, End of Year	<u>\$ 22,763,457</u>	<u>\$ 3,191,029</u>	<u>\$ 16,707,727</u>	<u>\$ 270,196</u>	<u>\$ 42,932,409</u>	<u>\$ 725,772</u>
Change in Net Position - Above					\$ 2,529,806	
Internal Service Fund Activities in the Enterprise Funds					(459,384)	
Change in Net Position of Business-Type Activities					<u>\$ 2,070,422</u>	

See accompanying notes.

CITY OF ALACHUA, FLORIDA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Business-Type Activities - Enterprise Funds					Business-Type Activities Internal Service Fund
	Major Funds			Non-Major Fund	Total	
	Electric	Water	Wastewater	Mosquito Control	Enterprise Funds	
Cash Flows from Operating Activities						
Receipts from Customers	\$ 15,033,133	\$ 2,038,922	\$ 2,933,169	\$ 58,879	\$ 20,064,103	\$ -
Receipts from Interfund Services Provided	-	-	-	-	-	2,111,366
Cash from Other Sources	47,683	-	-	-	47,683	5,533
Payments to Suppliers for Goods and Services	(8,831,280)	(267,597)	(646,201)	(20,708)	(9,765,786)	(562,541)
Payments for Interfund Services Used	(728,413)	(940,444)	(403,840)	(12,000)	(2,084,697)	-
Payments to Employees for Services	(954,792)	(253,379)	(456,359)	(1,620)	(1,666,150)	(1,743,128)
Net Cash Provided by (Used in)						
Operating Activities	4,566,331	577,502	1,426,769	24,551	6,595,153	(188,770)
Cash Flows from Non-Capital Financing Activities						
Loans/Advances and Repayments from (to) Other Funds	120,000	(60,000)	(286,873)	15,000	(211,873)	-
Transfers in (out)	(2,000,000)	-	(71,641)	-	(2,071,641)	-
Net Cash Provided by (Used in)						
Non-Capital Financing Activities	(1,880,000)	(60,000)	(358,514)	15,000	(2,283,514)	-
Cash Flows from Capital and Related Financing Activities						
Acquisition and Construction of Capital Assets	(4,410,998)	(736,295)	(541,212)	-	(5,688,505)	(119,413)
Capital Contributions	-	47,182	91,483	15,000	153,665	-
Debt Principal Payments	-	(195,000)	(472,722)	-	(667,722)	(86,890)
Debt Interest Payments and Other Charges	-	(70,657)	(250,269)	-	(320,926)	(141,797)
Net Cash Provided by (Used in)						
Capital and Related Financing Activities	(4,410,998)	(954,770)	(1,172,720)	15,000	(6,523,488)	(348,100)
Cash Flows from Investing Activities						
Interest Received	4,261	534	987	66	5,848	313
Net Cash Provided by (Used in)						
Investing Activities	4,261	534	987	66	5,848	313
Net Increase (Decrease) in Cash and Cash Equivalents	(1,720,406)	(436,734)	(103,478)	54,617	(2,206,001)	(536,557)
Cash and Cash Equivalents, Beginning of Year	11,049,031	1,148,897	1,723,549	103,930	14,025,407	996,457
Cash and Cash Equivalents, End of Year	\$ 9,328,625	\$ 712,163	\$ 1,620,071	\$ 158,547	\$ 11,819,406	\$ 459,900

See accompanying notes.

CITY OF ALACHUA, FLORIDA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021
(Concluded)

	Business-Type Activities - Enterprise Funds					Business-Type Activities Internal Service Fund
	Major Funds			Non-Major Fund	Total	
	Electric	Water	Wastewater	Mosquito Control	Enterprise Funds	
Reconciliation of Cash and Cash Equivalents to Statement of Net Position						
Current Assets:						
Cash and Cash Equivalents	\$ 8,108,274	\$ 166,798	\$ 719,774	\$ 158,547	\$ 9,153,393	\$ 385,532
Restricted Assets:						
Cash and Cash Equivalents	-	-	-	-	-	-
Total	\$ 9,328,625	\$ 712,163	\$ 1,620,071	\$ 158,547	\$ 11,819,406	\$ 459,900
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities						
Operating Income (Loss)	\$ 3,709,713	\$ 391,673	\$ 651,813	\$ 18,165	\$ 4,771,364	\$ (319,850)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:						
Depreciation	488,453	221,693	934,843	9,129	1,654,118	183,343
(Increase) Decrease in:						
Accounts Receivable, Net	(160,277)	(57,866)	(162,887)	(3,010)	(384,040)	26,669
Prepaid Items	(1,022)	(289)	(1,916)	(15)	(3,242)	(778)
Inventory	(85,559)	(11,024)	(3,007)	-	(99,590)	-
Increase (Decrease) in:						
Accounts Payable	323,551	25,535	2,109	(187)	351,008	6,398
Accrued Expenses	1,488	1,234	1,867	600	5,189	2,276
Due to Other Governments	2,240	-	-	-	2,240	-
Rate Stabilization Credit	326,682	-	-	-	326,682	-
Compensated Absences	(10,588)	(7,861)	2,927	-	(15,522)	(9,413)
Customer Deposits	12,312	24,295	21,857	-	58,464	-
Net Pension Liability	(42,173)	(10,266)	(22,886)	(131)	(75,456)	(86,439)
OPEB Liability	1,511	378	2,049	-	3,938	9,024
Net Cash Provided by (Used in) Operating Activities	\$ 4,566,331	\$ 577,502	\$ 1,426,769	\$ 24,551	\$ 6,595,153	\$ (188,770)

See accompanying notes.

CITY OF ALACHUA, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Note 1 - Summary of Significant Accounting Policies

The financial statements of the City of Alachua, Florida, (the City) have been prepared in conformity with generally accepted accounting principles (GAAP) in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. Significant City accounting policies are described below:

Reporting Entity

The City is a political subdivision of the State of Florida, established in 1905 under the legal authority of Chapter 165, Florida Statutes, and is located in Alachua County. The legislative branch of the City is composed of a five-member elected commission. The City Commission is governed by the City Charter and by state and local laws and regulations. The City Commission is responsible for the establishment and adoption of policy. The execution of such policy is the responsibility of the City Manager, who is appointed by the Commission.

The City's major operations include various utility services, electric, water and wastewater, as well as police protection, road and street maintenance, parks, recreation, and other general government services. Fire services are provided by Alachua County by means of a property assessment. The City leases the fire station and equipment to Alachua County at no cost. Sanitation services are provided by a private company, but billed by the City to its customers. The City retains an administrative fee on sanitation services.

In accordance with the Codification of Governmental Accounting and Financial Reporting Standards, the accompanying financial statements include all funds for which the City is financially accountable. The City has also considered all other potential organizations for which the nature and significance of their relationships with the City are such that exclusion would cause the City's financial statements to be misleading or incomplete. GASB has set forth criteria for consideration in determining financial accountability. These criteria include appointing a majority of an organization's governing body and: (1) the ability of the City to impose its will on that organization; or, (2) the potential for that organization to provide specific benefits to or impose specific financial burdens on the City. Other considerations are whether the organization is legally separate, whether the City holds the corporate powers of the organization, and whether there is fiscal dependency by the organization on the City.

■ **Community Redevelopment Agency**

The Community Redevelopment Agency (the CRA) was created by the City Commission in 1982 pursuant to Ordinance 82-5 to carry out the community redevelopment purposes of Florida Statute, Chapter 163. Subsequent amendments were made to the CRA through Ordinances 98-14, 98-24, 99-03, and 13-07. The City Council serves as the CRA board and the City maintains operational responsibility for the CRA's activity. Although legally separate, the CRA is appropriately blended as a governmental fund type component unit into the primary government. Separate financial statements for the CRA are prepared and are available by contacting the City at P.O. Box 9, Alachua, FL 32616.

CITY OF ALACHUA, FLORIDA
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Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all activities of the City. For the most part, the effect of the interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; and, (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

Separate financial statements are provided for governmental and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within sixty days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, postemployment benefits, claims and judgments, and pension benefits are recorded only when payment is due.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, such as in grants and similar items, monies must be expended on the specific purpose or project before any amounts will be paid to the City; therefore, revenues are recognized based upon the expenditures recorded and the availability criteria. In the other, monies are virtually unrestricted as to purpose of expenditure, and are usually revocable only for failure to comply with prescribed requirements. These resources are reflected as revenues at the time of receipt, or earlier if the susceptible to accrual criteria are met.

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Licenses and permits, fines and forfeitures, charges for sales and services (other than utility), and miscellaneous revenues are generally recorded as revenue when received in cash, because they are generally not measurable until actually received. Utility services, investment earnings, franchise fees, and utility taxes are recorded as earned, since they are measurable and available.

Property taxes are recognized as revenue at the time an enforceable legal claim is established. This is determined to occur November 1, of each year. The assessment roll is validated July 1, and the millage resolution is approved by September 30. The City's property tax becomes a lien on October 1, and the tax is levied by Alachua County each November 1, for real and personal property located in the City. Property taxes are due before April 1, with the maximum discount available, if payment is made on or before November 30. If payment remains delinquent, a tax certificate for the full amount of any unpaid taxes is sold no later than June 1. Under this arrangement, there are no property tax receivables at the end of the fiscal year on September 30.

The government reports the following major governmental funds:

■ **General Fund**

The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The government reports the following major proprietary funds:

■ **Electric Fund**

The Electric Fund accounts for the revenues and expenses associated with the City's electric utility service.

■ **Water Fund**

The Water Fund accounts for the revenues and expenses associated with the City's water distribution system.

■ **Wastewater Fund**

The Wastewater Fund accounts for the revenues and expenses associated with the City's wastewater treatment plant, wastewater pumping stations, and collection system.

In addition, the government reports the following fund type:

■ **Internal Service Fund**

The Internal Service Fund accounts for goods or services provided by programs that provide support to the Electric, Water, Wastewater, and Mosquito Control Funds. These activities include Utility Administration, Utility Operations, Utility Billing, Warehouse Operations, Water Distribution and Collection, Safety and Compliance, Information Technology, and the Operations Center Capital Projects divisions.

CITY OF ALACHUA, FLORIDA
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The effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's electric, water and wastewater function, and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds are charges to customers for sales and services. The City's enterprise funds also recognize as operating revenues the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for the enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position or Equity

■ **Deposits and Investments**

The City maintains a cash pool that is available for use by all funds. Interest income earned as a result of pooling is distributed monthly to the appropriate funds based on average daily balances.

The government's cash and cash equivalents are considered to be cash on hand, demand deposits, and highly liquid instruments with original maturities of three months or less from the date of acquisition.

Florida Statutes require state and local governmental units to deposit monies with financial institutions classified as qualified public depositories, a multiple financial institution pool whereby groups of securities pledged by the various financial institutions provide common collateral for their deposits of public funds. This pool is provided as additional insurance to the federal depository insurance and allows for additional assessments against the member institutions providing full insurance for public deposits. The City had deposits only with qualifying institutions as of September 30, 2021.

Investments of the City are held in the Florida PRIME portion of the State Investment Pool. These investments are classified as cash and cash equivalents and reported at amortized cost, which approximates fair value.

■ **Receivable and Payables**

Outstanding balances between funds are reported as "due to/from other funds" or "advances to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Receivables are reported net of an allowance of uncollectibles. The City has recorded a \$36,098 allowance for uncollectibles in the Electric Fund and \$56,140 in the General Fund.

CITY OF ALACHUA, FLORIDA
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■ **Inventory**

Inventories are valued at cost, which approximates market value, using the first-in, first-out (FIFO) method. Generally, the costs of governmental fund type inventories are recorded as expenditures when consumed (consumption method) rather than when purchased.

■ **Prepays**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. Prepaid items are accounted for by use of the consumption method.

■ **Restricted Assets**

Certain resources are set aside for debt reserves, customer deposits, unspent bond proceeds, and other purposes. These resources are classified as restricted assets on the statement of net position because their use is limited by applicable bond covenants, ordinances, or regulations.

■ **Capital Assets**

Capital assets, which include property, plant and equipment, and infrastructure assets (i.e., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value rather than fair value.

The costs of normal maintenance and repairs that do not add to the value of the asset, or materially extend assets lives, are not capitalized.

Property, plant and equipment of the primary government are depreciated using the straight-line method over the following estimated useful lives:

Buildings	10-50 Years
Improvements	10-35 Years
Infrastructure	40-55 Years
Furniture, Fixtures, and Equipment	3-20 Years

■ **Compensated Absences**

Accumulated unpaid vacation time, compensatory time, and sick time amounts, including the related direct and incremental salary-related payments, accrues in the enterprise funds, and appear as increases in salary expenses in the proprietary financial statements. In the governmental funds, these costs are recognized when payments are made to employees or when the costs mature as a result of an employee resignation or retirement. All vacation, compensatory and sick pay accrues when incurred in the government-wide financial statements.

CITY OF ALACHUA, FLORIDA
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■ **Long-Term Obligations**

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities and business-type activities. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the bond premium or discount. Bond issuance costs are expensed when incurred, with the exception of bond insurance, which is amortized over the term of the related debt.

In the fund financial statements, governmental fund types record bond premiums and discounts, as well as bond issuance costs in the year incurred. The face amount of debt issued is reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds, are reported as debt service expenditures.

■ **Deferred Inflows and Outflows of Resources**

Deferred outflows of resources represent a consumption of net assets applies to future periods and will not be recognized as an outflow of resources until that future time. Deferred inflows of resources represent an acquisition of net assets that applies to future periods and will not be recognized as an inflow of resources until that future time. Deferred outflows have a positive effect on net position, similar to assets, while deferred inflows have a negative effect on net position, similar to liabilities. The City reports deferred outflows of resources related to unamortized refunding losses, as well as pension and OPEB related deferred inflows and outflows of resources.

- **Unavailable Revenues**—In the governmental funds, revenues not received within the City's availability period are considered unavailable and, therefore, reported as a deferred inflow. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.
- **Pension and OPEB Related**—The difference between expected and actual experience with regard to economic or demographic factors and changes to assumption in the measurement of total pension and OPEB liability, the differences between expected and actual earnings on pension plan and OPEB investments, and the change in the proportionate share of the net pension liability and OPEB liability resulting from a change in proportion are reported as deferred inflows or outflows of resources, to be recognized in expense. Contributions made subsequent to the measurement date, but prior to the reporting date, are reported as deferred outflows of resources.

■ **Fund Balance**

Fund balance classifications comprise a hierarchy based primarily on the extent to which the organization is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components: non-spendable, restricted, committed, assigned, and unassigned:

CITY OF ALACHUA, FLORIDA
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- **Non-Spendable**—This component of fund balance consists of amounts that cannot be spent because: (a) they are not expected to be converted to cash; or (b) they are legally or contractually required to remain intact. Examples of this classification are prepaid items and principal (corpus) of an endowment fund. On the governmental funds balance sheet, the prepaid balances reported is offset by a non-spendable fund balance classification which indicates it does not constitute “available spendable resources” even though it is a component of current assets.
- **Restricted**—This component of fund balance consists of amounts that are constrained either: (a) externally by third parties (creditors, grantors, contributors, or laws or regulations of other governments); or (b) by law through constitutional provisions or enabling legislation.
- **Committed**—This component of fund balance consists of amounts that can only be used for specific purposes pursuant to constraints imposed by formal action (i.e., by ordinance) of the organization’s governing authority (the City Council). These committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified use by taking the same type of action employed to constrain those amounts.
- **Assigned**—This component of fund balance consists of amounts that the City intends to use for a specific purpose as determined by the City Council in accordance with the City’s fiscal policies. In addition, residual balances in capital projects and debt service funds are considered assigned for the general purpose of the respective fund, as approved by the City Council through the budget process.
- **Unassigned**—This classification is used for: (a) deficit unrestricted fund balances in any governmental fund; or (b) fund balances within the general fund that are not restricted, committed, or assigned.

When both restricted and unrestricted resources are available for use, it is generally the practice of the City to use restricted resources first, then unrestricted resources as they are needed. When unrestricted resources (committed, assigned, and unassigned) are available for use in any governmental fund, it is the City’s practice to use committed resources first, then assigned, and then unassigned as needed.

■ **Net Position**

Net position invested in capital assets, net of related debt, consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction, or improvement of those assets. Net position invested in capital assets, net of related debt excludes unspent debt proceeds. Net position is reported as restricted when there are limitations imposed on its use either through enabling legislation or through external restrictions imposed by creditors, grantors, laws, or regulations. Net position not reported as net position invested in capital assets, net of related debt or restricted net position, are reported as unrestricted net position.

When both restricted and unrestricted resources are available for use, it is the government’s policy to use restricted resources first, then unrestricted resources as needed.

CITY OF ALACHUA, FLORIDA
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SEPTEMBER 30, 2021

Accounting Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America as applied to governmental units, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from the estimates.

Upcoming Governmental Accounting Standards Board (GASB) Pronouncements

GASB has issued new accounting and financial reporting pronouncements which will become effective for the City's 2022 fiscal year reporting period:

- GASB Statement No. 87 – *Leases*, changes the accounting and financial reporting related to lease agreements for both lessees and lessors. Upon adoption, there will no longer be a distinction between the traditional capital and operating leases. The new guidance establishes that leases are a financing arrangement for the right to use an underlying asset.

Note 2 - Stewardship, Compliance, and Accountability

Budgetary Information

The City's procedures in preparing and adopting the annual budgets are as follows:

- The City Manager is responsible for preparing a proposed operating budget for the upcoming year prior to September 30 that includes estimated revenues, proposed expenditures, and other financing sources and uses.
- Two public hearings are held to obtain taxpayer comments and suggestions. The budget is enacted through passage of a resolution.
- The City Manager is authorized to transfer budgeted amounts within any department, but may not revise total departmental expenditures without the approval of the City Commission.
- The budget is prepared by fund, function, and department. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the department level for the general fund and the fund level for all other governmental funds.
- Unused appropriations lapse at the end of the year.
- Budgets are adopted on a basis consistent with GAAP.

Budgeted amounts in the accompanying financial statements are as originally adopted, or as amended by the appropriate authority.

CITY OF ALACHUA, FLORIDA
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Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve a portion of the applicable appropriation, is employed throughout the fiscal year as an operating tool for budgeted funds. Encumbrances outstanding at year-end are reported as assigned, committed, or restricted fund balance in the governmental funds.

Deficit Fund Equity

At September 30, 2021, the following funds had deficit fund balances:

<u>Fund</u>	<u>Type</u>	<u>Deficit</u>
Wild Spaces Public Places	Non-Major Governmental	\$ (1,076,319)
Mill Creek Sink Fund	Non-Major Governmental	(19,023)
CDBG Economic Development	Non-Major Governmental	(3,600)

The City anticipates that the deficit in the Wild Spaces Public Places fund will be recovered with sales tax receipts. The deficits from the Mill Creek Sink and CDBG Economic Development funds will be recovered through future grant reimbursements.

Note 3 - Cash, Cash Equivalents, and Investments

Deposits and investments as of September 30, 2021, are classified in the accompanying financial statements as follows:

Statement of Net Position

Cash and Cash Equivalents	\$ 15,320,451
Restricted:	
Cash and Cash Equivalents	<u>4,068,008</u>
Total Cash and Investments	<u>\$ 19,388,459</u>

Deposits and investments consist of the following:

Cash Deposits	\$ 18,318,492
Investments	<u>1,069,967</u>
Total Cash and Investments	<u>\$ 19,388,459</u>

Deposits

All of the City's cash deposits are held in banks that qualify as a public depository under the *Florida Security for Public Deposits Act* as required by Chapter 280, Florida Statutes. Under the Act, all qualified public depositories are required to pledge eligible collateral having a market value equal to or greater than the average daily or monthly balance of all public deposits, times the depository's collateral pledged level. The pledging level may range from 25% to 125% depending upon the depository's financial condition and establishment period. All collateral must be deposited with an approved financial institution. In event of default by a qualified public depository, all claims for public deposits would be satisfied by the State Treasurer from the proceeds of federal deposit insurance, pledged collateral of the public depository in default and, if necessary, a pro rata assessment to the other qualified public depositories in the collateral pool. Therefore, all cash and time deposits held by banks are fully insured and collateralized.

CITY OF ALACHUA, FLORIDA
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Investments

The City's investment are summarized below, at September 30, 2021:

	<u>Fair Value</u>	<u>FMV Level</u>
Florida PRIME, at Amortized Costs	\$ <u>1,069,967</u>	N/A

Fair Market Value Hierarchy

Investments, including derivative instruments that are not hedging derivatives, are measured at fair value on a recurring basis. Recurring fair value measurements are those that GASB Statements require or permit in the statement of net position at the end of each reporting period. Fair value measurements are categorized based on the valuation inputs used to measure an asset's fair value; Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

Florida PRIME

The City's investments in the Florida Prime Investment Pool (Florida PRIME) are similar to money market funds in which units are owned in the fund rather than the underlying investments. Florida PRIME is administered by the Florida State Board of Administration (SBA), which provides regulatory oversight. These investments are reported at amortized cost and meet the requirements of GASB Statement No. 31, as amended by GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, which establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. There is no limitation or restrictions on withdrawals from Florida PRIME; although in the occurrence of an event that has a material impact on liquidity or operations of the trust fund, the funds' executive director may limit contributions to or withdrawals from the trust fund for a period of 48 hours.

Credit Risk—The City's policy limits investments of governmental and business-type funds to U.S. Treasury and agency obligations, federal instrumentalities, interest-bearing time deposit or saving accounts, repurchase agreements, money market funds, and intergovernmental investment pools. Investments in mutual funds must maintain a rating of AAm or AAm-G or better by Standard & Poor's, or the equivalent by another rating agency. Florida PRIME is rated by Standards & Poor's and has a rating at September 30, 2021, of AAAM.

Interest Rate Risk—The City's investment policy permits the investment of current operating funds with maturities of no longer than two years. Investments of non-operating funds such as bond reserves shall have a term appropriate to the need for funds and in accordance with debt covenants, but not exceeding five years. Custodians are primarily bank trust departments, insurance companies, brokerage firms, the State of Florida, and SBA. The dollar weighted-average days to maturity (WAM) of the Florida PRIME at September 30, 2021, is 49 days. The weighted average life (WAL) of Florida PRIME at September 30, 2021, is 64 days.

Custodial Credit Risk—For an investment, custodial credit risk is the risk that in the event of failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City generally utilizes third party custodians to help manage custodial credit risk.

CITY OF ALACHUA, FLORIDA
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Concentration of Credit Risk—The City’s investment policy requires diversification of investments in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio. All of the City’s investments are in external investment pools.

Note 4 - Restricted Assets

Restricted cash and investments at September 30, 2021, are as follows:

	Governmental Activities	Business-Type Activities
Cash and Cash Equivalents		
Debt Service Reserve and Sinking Funds	\$ -	\$ 269,343
Cash with Fiscal Agent	441,063	627,578
Customer Deposit	-	1,843,460
Economic Environment	737,646	-
Parks and Recreation	3,843	-
Physical Environment	13,733	-
Infrastructure	8,429	-
Other	20,111	-
Net Restricted Cash and Cash Equivalents	<u>\$ 1,224,825</u>	<u>\$ 2,740,381</u>

Note 5 - Inventory

Inventory at September 30, 2021, consists of the following:

Governmental Activities	Balance
Lightpoles and Globes	\$ 4,961
Total	<u>\$ 4,961</u>
Business-Type Activities	Balance
Electric Utility Supplies	\$ 643,176
Transformers	437,693
Meters	77,174
Water/Wastewater Supplies	138,889
Total	<u>\$ 1,296,932</u>

CITY OF ALACHUA, FLORIDA
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Note 6 - Capital Assets

The following is a summary of changes in capital assets for the governmental activities for the year ended September 30, 2021:

	Beginning Balance	Increases	(Decreases)	Ending Balance
Governmental Activities				
Capital Assets Not Being Depreciated:				
Land	\$ 7,841,280	\$ -	\$ -	\$ 7,841,280
Construction in Progress	9,215,831	680,579	(6,742,129)	3,154,281
Total Capital Assets Not Being Depreciated	<u>17,057,111</u>	<u>680,579</u>	<u>(6,742,129)</u>	<u>10,995,561</u>
Capital Assets Being Depreciated:				
Buildings and Improvements	16,793,257	-	(9,334)	16,783,923
Improvements Other Than Building	12,902,137	744,955	-	13,647,092
Infrastructure	14,845,340	7,106,711	-	21,952,051
Furniture, Fixtures, and Equipment	4,809,068	332,915	(842,583)	4,299,400
Total Capital Assets Being Depreciated	<u>49,349,802</u>	<u>8,184,581</u>	<u>(851,917)</u>	<u>56,682,466</u>
Less Accumulated Depreciation:				
Building	(3,131,712)	(334,146)	2,469	(3,463,389)
Improvements Other Than Buildings	(2,320,853)	(472,668)	-	(2,793,521)
Infrastructure	(6,549,737)	(440,911)	-	(6,990,648)
Furniture, Fixtures, and Equipment	(2,935,177)	(482,980)	816,246	(2,601,911)
Total Accumulated Depreciation	<u>(14,937,479)</u>	<u>(1,730,705)</u>	<u>818,715</u>	<u>(15,849,469)</u>
Total Capital Assets Being Depreciated, Net	<u>34,412,323</u>	<u>6,453,876</u>	<u>(33,202)</u>	<u>40,832,997</u>
Governmental Activities Capital Depreciated, Net	<u><u>\$ 51,469,434</u></u>	<u><u>\$ 7,134,455</u></u>	<u><u>\$ (6,775,331)</u></u>	<u><u>\$ 51,828,558</u></u>

The following is a summary of changes in capital assets for the business-type activities for the year ended September 30, 2021:

	Beginning Balance	Increases	(Decreases)	Ending Balance
Business-Type Activities				
Capital Assets Not Being Depreciated:				
Land	\$ 586,447	\$ -	\$ -	\$ 586,447
Construction in Progress	7,243,594	4,777,637	(5,307,880)	6,713,351
Total Capital Assets Not Being Depreciated	<u>7,830,041</u>	<u>4,777,637</u>	<u>(5,307,880)</u>	<u>7,299,798</u>
Capital Assets Being Depreciated:				
Buildings and Improvements	9,972,016	-	-	9,972,016
Improvements Other Than Building	7,823,498	788,444	(17,870)	8,594,072
Infrastructure	43,123,554	5,115,387	(19,100)	48,219,841
Furniture, Fixtures, and Equipment	3,462,099	435,464	(53,247)	3,844,316
Total Capital Assets Being Depreciated	<u>64,381,167</u>	<u>6,339,295</u>	<u>(90,217)</u>	<u>70,630,245</u>
Less Accumulated Depreciation:				
Buildings and Improvements	(4,342,248)	(210,885)	-	(4,553,133)
Improvements Other Than Building	(3,107,143)	(321,844)	3,901	(3,425,086)
Infrastructure	(14,458,883)	(1,068,024)	18,463	(15,508,444)
Furniture, Fixtures, and Equipment	(2,517,243)	(236,708)	49,283	(2,704,668)
Total Accumulated Depreciation	<u>(24,425,517)</u>	<u>(1,837,461)</u>	<u>71,647</u>	<u>(26,191,331)</u>
Total Capital Assets Being Depreciated, Net	<u>39,955,650</u>	<u>4,501,834</u>	<u>(18,570)</u>	<u>44,438,914</u>
Total Business-Type Activities Capital Assets, Net	<u><u>\$ 47,785,691</u></u>	<u><u>\$ 9,279,471</u></u>	<u><u>\$ (5,326,450)</u></u>	<u><u>\$ 51,738,712</u></u>

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Depreciation expense was charged to functions of the governmental activities as follows:

Governmental Activities	
General Government	\$ 307,355
Public Safety	289,111
Physical Environment	54
Transportation	647,135
Economic Environment	53,829
Parks and Recreation	<u>433,221</u>
Total	<u>\$ 1,730,705</u>

Depreciation expense was charged to functions of the Business-Type activities as follows:

Business-Type Activities	
Electric	\$ 488,453
Water	221,693
Wastewater	934,842
Mosquito	9,129
Internal Service	<u>183,343</u>
Total	<u>\$ 1,837,460</u>

Note 7 - Long-Term Liabilities

Governmental Activities

The following schedule summarizes the changes in the City's governmental long-term liabilities during the year ended September 30, 2021:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Section 108 Government Guaranteed Participation Certificates, Series HUD 2015A	\$ 200,000	\$ -	\$ (200,000)	\$ -	\$ -
Capital Improvement and Refunding Revenue Bonds, Series 2016	11,534,575	-	(222,000)	11,312,575	229,400
Plus Premium	636,912	-	(24,034)	612,878	24,034
2013 Redevelopment Note	286,601	-	(93,433)	193,168	95,518
Compensated Absences	<u>605,168</u>	<u>556,855</u>	<u>(577,121)</u>	<u>584,902</u>	<u>289,869</u>
Total	<u>\$ 13,263,256</u>	<u>\$ 556,855</u>	<u>\$ (1,116,588)</u>	<u>\$ 12,703,523</u>	<u>\$ 638,821</u>

■ **Section 108 Government Guaranteed Participation Certificates, Series HUD 2015A – Direct Placement**

On August 2, 2001, the City executed a loan agreement with the U.S. Department of Housing and Urban Development (the Sponsor) to borrow \$2,250,000 from the Sponsor's \$313,756,000 Section 108 Government Guaranteed Participation Certificates, Series HUD 2001A. The Sponsor guarantees timely payment of the notes issued by local governmental agencies. The City used the proceeds of the note to repay the outstanding balances on its Taxable Sales Tax Revenue Note, Series 1999A, and Sales Tax Revenue Note, Series 1999B and finance other costs related to economic development. On May 28, 2015, the remaining principal balance was refinanced with Section 108 Government Guaranteed Participation Certificates, Series HUD 2015A. This refinancing was made at the request of the Sponsor and had no significant changes to annual debt service or economic gains to disclose.

CITY OF ALACHUA, FLORIDA
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The note is secured by the City's local government half-cent sales tax, utility franchise fees, and state revenue sharing. Principal is payable annually and interest semiannually for twenty years. Interest accrues at the certificates' rates which vary from 0.28% to 2.35% over the life of the note.

■ **Redevelopment Revenue Note, Series 2013 – Direct Placement**

On May 23, 2013, the City executed a loan agreement with BB&T Governmental Finance for the purposes of funding or financing redevelopment activities within the Redevelopment District. The City is required to expend the funds, together with the investment earnings thereon, within three years of the date of issue to pay the costs of the redevelopment project according to the City's Redevelopment Plan.

The note is secured by a lien upon the tax increment revenues of the Redevelopment District. Interest is payable semiannually for ten years on June 1 and December 1 at a fixed interest rate of 2.22%. Principal payments are also due semiannually on June 1 and December 1.

■ **Capital Improvement Revenue and Revenue Refunding Bonds, Series 2016 – Direct Placement**

On April 11, 2016, the City issued bonds in the amount of \$16,545,000 to pay the cost of: (1) the construction of the new recreation facility at Legacy Park, including the acquisition and installation of furniture, fixtures, and equipment; (2) the construction of the City's new operations center, including acquisition and installation of furniture, fixtures, and equipment; (3) the refunding of the City's outstanding Capital Improvement and Refunding Revenue Bonds, Series 2006; and (4) to pay certain costs of issuance incurred with respect to the issue.

The bonds are secured by a covenant to budget and pledge of the legally available non-ad valorem revenues of the City. Interest is payable semiannually on April 1 and October 1, each year at interest rates ranging from 3.00% to 5.00%. Principal payments are due annually on October 1 with a maturity date of October 1, 2046.

■ **Compensated Absences**

Compensated absences reported as governmental activities in the statement of net position are liquidated by the fund which pays the employee's payroll expenses.

The following schedule summarizes the retirement of the governmental long-term debt by fiscal year (excluding compensated absences):

<u>Fiscal Year Ending</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 348,952	\$ 421,352	\$ 770,304
2023	521,285	403,495	924,780
2024	442,134	381,424	823,558
2025	460,634	360,056	820,690
2026	479,134	337,764	816,898
2027-2031	2,776,772	1,338,929	4,115,701
2032-2036	3,279,972	847,039	4,127,011
2037-2041	1,596,472	480,723	2,077,195
2042-2046	1,855,472	215,347	2,070,819
2047-2051	357,794	6,494	364,288
Total	\$ 12,118,621	\$ 4,792,623	\$ 16,911,244

CITY OF ALACHUA, FLORIDA
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Business-Type Activities

The following schedule summarizes the changes in the City's business-type long-term liabilities during the year ended September 30, 2021:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
2009 State Revolving Fund					
Loan – Florida Department of Environmental Protection	\$ 7,495,161	\$ -	\$ (277,725)	\$ 7,217,436	\$ 284,479
2016 Capital Improvement and					
Refunding Revenue Bonds,	4,105,425	-	(78,000)	4,027,425	80,600
Series 2016 Plus Premium	235,568	-	(8,887)	226,681	8,889
Capital Improvement Revenue					
Note, Series 2019	4,500,000	-	(390,000)	4,110,000	405,000
Compensated Absences	271,993	264,262	(289,197)	247,058	123,528
Total	<u>\$ 16,608,147</u>	<u>\$ 264,262</u>	<u>\$ (1,043,809)</u>	<u>\$ 15,828,600</u>	<u>\$ 902,496</u>

■ **2009 State Revolving Fund Loan – Florida Department of Environmental Protection – Direct Borrowing**

In June 2009, the City authorized a loan agreement to finance construction costs related to the wastewater control facility in the amount of \$10,000,000 with additional increases in 2010 and 2011 of \$10,000,000 and \$550,074, respectively. The total loan was \$20,550,074, of which \$11,841,733 was forgiven pursuant to the loan agreement. Principal and interest are payable semiannually on November 15 and May 15 of each year until all amounts due under the agreement have been fully paid. Interest is payable at rates ranging from 2.24% to 2.67%.

Net utility revenues of the system and excise taxes are pledged as collateral for the loan. These pledged revenues are subordinate to the Utility Acquisition Bonds, Series 1993 and the Utility Systems Utility Revenue Bonds, Series 2013.

■ **Capital Improvement Revenue and Revenue Refunding Bonds, Series 2016 – Direct Placement**

On April 11, 2016, the City issued bonds in the amount of \$16,545,000 to pay the cost of: (1) the construction of the new recreation facility at Legacy Park, including the acquisition and installation of furniture, fixtures, and equipment; (2) the construction of the City's new operations center, including acquisition and installation of furniture, fixtures, and equipment; (3) the refunding of the City's outstanding Capital Improvement and Refunding Revenue Bonds, Series 2006; and (4) to pay certain costs of issuance incurred with respect to the issue.

The bonds are secured by a covenant to budget and pledge of the legally available non-ad valorem revenues of the City. Interest is payable semiannually on April 1 and October 1, each year at interest rates ranging from 3.00% to 5.00%. Principal payments are due annually on October 1 with a maturity date of October 1, 2046.

CITY OF ALACHUA, FLORIDA
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■ **Capital Improvement Revenue Note, Series 2019 – Direct Placement**

On January 14, 2019, the City adopted Resolution R-19-03, authorizing the issuance of the Capital Improvement Revenue Note, Series 2019. The note was issued at a par amount of \$4,500,000 to finance the cost of certain capital improvements related to the City's water and wastewater capital improvement projects. Revenues pledged to cover the debt service related to the note include all Non-Ad Valorem Revenues of the City. The note carries a fixed interest rate of 3.29% payable semiannually on April 1 and October 1 of each year with a maturity date of October 1, 2035.

The following schedule summarizes the principal retirement for bonds and notes for business-type debt by fiscal year (excluding compensated absences liability):

Fiscal Year Ending	Principal	Interest	Total
2022	\$ 778,968	\$ 448,142	\$ 1,227,110
2023	650,681	425,588	1,076,269
2024	674,262	404,250	1,078,512
2025	698,017	382,086	1,080,103
2026	726,949	359,007	1,085,956
2027-2031	3,951,647	1,430,149	5,381,796
2032-2036	4,563,503	812,960	5,376,463
2037-2041	2,704,699	314,071	3,018,770
2042-2046	654,146	75,663	729,809
2047-2051	178,670	2,282	180,952
Total	\$ 15,581,542	\$ 4,654,198	\$ 20,235,740

Interest

During the year, the City incurred \$892,024 of interest costs.

Debt Covenants

The City has covenanted to establish and collect fees from users of the Utility System (gross revenues of the System, as defined in the bond ordinance) sufficient to pay the costs of operation and maintenance of the System (as defined in the bond ordinance) plus 100% of the bond service requirements for that year. In addition, the rate covenants require the City to establish and collect fees from users of the System and excise taxes sufficient to pay the costs of operation and maintenance of the System plus 120% of the bond service requirements.

The debt purchase agreement rate covenant requires that the City establish and collect fees from users of the System sufficient to provide supplemental pledged revenues (as defined in the debt purchase agreement) equal to or exceeding 115% of the State Revolving Fund (SRF) loan debt service requirements.

The City has also covenanted to establish a special fund called the "Bond and Interest Sinking Fund," to be used exclusively for debt service payments on certain bonds.

As of September 30, 2021, the City has met its debt covenants.

CITY OF ALACHUA, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Note 8 - Pledged Revenues

The City has pledged certain revenues to repay bonds and notes outstanding as of September 30, 2021. The following table reports the revenues, sometimes net of related operating expenses, pledged for each debt issue, the amounts of such revenues received in the current year, the current year principal and interest paid on the debt, the approximate percentage of each revenue which is pledged to meet the debt obligation, the date through which the revenue is pledged under the debt agreement, and the total pledged future revenues for each debt, which is the amount of the remaining principal and interest on the bonds and notes at September 30, 2021:

<u>Pledged Revenue</u>	<u>Description of Bonds</u>	<u>Revenue Received</u>	<u>Principal and Interest Paid</u>	<u>Estimated Percentage Pledged</u>	<u>Outstanding Principal and Interest</u>	<u>Pledged Through</u>
Non-Ad Valorem	Capital Improvement and Refunding Revenue Bonds, Series 2016	<u>\$ 7,464,006</u>	<u>\$ 650,876</u>	9%	<u>\$ 21,809,234</u>	2047
Non-Ad Valorem	Capital Improvement Revenue Note Series, 2019	<u>\$ 7,464,006</u>	<u>\$ 531,635</u>	7%	<u>\$ 5,152,766</u>	2035
Incremental Tax Revenue	2013 Redevelopment Note	<u>\$ 470,975</u>	<u>\$ 99,279</u>	21%	<u>\$ 198,559</u>	2023
Net Utility Revenues	State Revolving Fund Loan - 2009	<u>\$ 6,360,245</u>	<u>\$ 457,343</u>	7%	<u>\$ 9,146,206</u>	2041

Non-ad valorem revenues consist of local government half-cent sales tax, franchise fees, solid waste disposal fees, occupational license taxes, local communication services tax, guaranteed entitlement funds, utility tax, mobile home license fees, alcoholic beverages license fees, fines and forfeitures, licenses and permits, certain fees and charges, and surplus utility revenues.

Note 9 - Interfund Receivables, Payables, and Transfers

The following is a summary of interfund receivables and payables at September 30, 2021:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Non-Major Governmental Funds	\$ 1,276,120
General Fund	Water Utility	235,664
Electric Utility	Water Utility	380,227
Electric Utility	Wastewater Utility	1,282,116
Non-Major Enterprise Fund	Water Utility	61,793
Internal Service Fund	Water Utility	215,065
Total		<u><u>\$ 3,450,985</u></u>

The outstanding balances between funds result from the time lag between the dates that: (1) interfund goods and services are provided, or reimbursable expenditures occur; (2) transactions are recorded in the accounting system; and (3) payments between funds are made. Additionally, certain interfund loans were made to fund deficit unrestricted equity in pooled cash. All outstanding interfund balances are reported as long-term advances as of September 30, 2021.

CITY OF ALACHUA, FLORIDA
NOTES TO FINANCIAL STATEMENTS
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Interfund Transfers:

<u>Transfers (Out)</u>	<u>Transfers In</u>		
	<u>General Fund</u>	<u>Non-Major Governmental Funds</u>	<u>Total</u>
General Fund	\$ -	\$ 976,882	\$ 976,882
Electric Utility	2,000,000	-	2,000,000
Wastewater Utility	-	71,641	71,641
Total	<u>\$ 2,000,000</u>	<u>\$ 1,048,523</u>	<u>\$ 3,048,523</u>

Transfers are normally recurring and are approved by the City commission during the budget process. A transfer in the amount of \$2,000,000 from the Electric Fund to the General Fund is in support of general government operations to the extent moneys are available after paying operating expenses and debt service on outstanding bonds. A transfer in the amount of \$976,882 from the General Fund to the Non-Major Governmental Funds is for debt service and the City's required portion of tax incremental funding and additional funding for construction projects being completed by the Community Redevelopment Agency. A transfer in the amount of \$71,641 from the Wastewater Utility Fund to the Non-Major Governmental Fund is for debt service.

Note 10 - Contingent Liabilities

Amounts received or receivable for grants are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures or expenses that may be disallowed by the grantor cannot be determined at this time, although the City expects such amounts, if any, to be immaterial.

The City is a defendant in various other lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the government's counsel that resolution of these matters will not have a material adverse effect on the financial condition of the government.

Note 11 - Restricted Net Position

Net position is restricted within governmental activities as follows:

	<u>Governmental Activities</u>
Economic Environment	\$ 738,568
Law Enforcement	13,030
Physical Environment	103,632
Parks and Recreation	22,994
Total	<u>\$ 878,224</u>

The City's restricted net position includes \$738,568 restricted by enabling legislation.

**CITY OF ALACHUA, FLORIDA
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Note 12 - Power Purchase Agreements

City of Gainesville

The City entered into a wholesale electric service contract with the City of Gainesville, Florida, on January 21, 1987, for the purchase of the majority of the City's electric power requirements beginning January 6, 1988. The City constructed a 138 x 69 - 12.47Y/7.2kV substation to receive the power, which was placed into operation on that date. The substation is located in such a manner that the City has reasonable access to the transmission lines of both the City of Gainesville and Duke Energy of Florida. A portion of the substation is owned by the City of Gainesville. The initial term of the contract was five years, with options for additional annual extensions. The contract was renegotiated on October 2, 1992, and extended for an additional fifteen years, beginning on December 31, 1992, with automatic extensions for succeeding periods of one year each. This contract was amended again on November 22, 2010, extending the contract for an initial ten-year term, with automatic extensions for up to three succeeding periods of one year each. Effective April 1, 2016, the City renewed its wholesale electric contract with the City of Gainesville. Provisions of the new agreement changed the pricing structure to a flat fifty-eight dollars per megawatt/hour. The City's purchased power agreement with the City of Gainesville ends on March 31, 2022. Total payments to the City of Gainesville for 2021 were \$8,021,578.

Florida Municipal Power Agency (FMPA)

Effective July 26, 2021, the City entered into an agreement for FMPA to provide wholesale electric service to the Legacy Substation Load commencing on April 1, 2022 through December 31, 2027.

St. Lucie No. 2 Power Purchase Agreement

The City has negotiated a long-term agreement with Florida Power and Light Corporation through FMPA to purchase 0.3044 megawatts of generating capacity and a corresponding amount of energy monthly from the St. Lucie No. 2 nuclear generating plant. The plant became operational in 1984. Total payments for 2021 were \$222,878.

FMPA Solar Power Project

Effective May 16, 2018, the City entered into a solar project power sales contact with FMPA. As a participant in the project, the City is entitled to receive nine megawatts of electric power generated by the project. The project is currently under construction and is expected to become commercially operational June 2023. Also effective May 16, 2018, the City entered into an agreement with FMPA for the repurchase of the City's solar project entitlement until March 31, 2022.

Note 13 - Defined Benefit Pension Plan

General Information about the Florida Retirement System (FRS)

The FRS was created in Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program (DROP) under the defined benefit plan and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution pension plan is the FRS Investment Plan. Chapter 112, Florida Statutes, established the HIS Program, a cost-sharing multiple-employer defined benefit pension plan, to assist retired members of any state-administered retirement system in paying the costs of health insurance.

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Essentially all regular employees of the City are eligible to enroll as members of the State-administered FRS. Provisions relating to FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112 Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. Such provisions may be amended at any time by further action from the Florida Legislature. The FRS is a single retirement system administered by the Florida Department of Management Services, Division of Retirement, and consists of two cost-sharing, multiple-employer defined-benefit plans and other non-integrated programs. An annual comprehensive financial report of the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from the Florida Department of Management Services' web site (www.dms.myflorida.com).

The City's pension expense totaled \$387,611 for the fiscal year ended September 30, 2021. This included \$172,360 of expenses related to the FRS Pension Plan and \$215,251 related to the Health Insurance Subsidy Plan (HIS).

FRS Pension Plan

Plan Description. The FRS Pension Plan (the Plan) is a cost-sharing multiple-employer defined benefit pension plan, with a DROP for eligible employees. The general classes of membership applicable to the City are as follows:

- *Regular Class*—Members of the FRS who do not qualify for membership in the other classes.
- *Elected Officer Class*—Members who hold specified elective offices in local government.
- *Senior Management Service Class (SMSC)*—Members in senior management level positions.
- *Special Risk Class*—Members who are employed in special risk careers, such as law enforcement or fire rescue, and meet the criteria to qualify for this class.

Employees enrolled in the Plan prior to July 1, 2011, vest at six years of creditable service and employees enrolled in the Plan on or after July 1, 2011, vest at eight years of creditable service. All vested members enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of service, except for members classified as special risk who are eligible for normal retirement benefits at age 55 or at any age after 25 years of service. All members enrolled in the Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service, except for members classified as special risk who are eligible for normal retirement benefits at age 60 or at any age after 30 years of service. Members of the Plan may include up to four years of credit for military service toward creditable service. The Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments to eligible participants.

**CITY OF ALACHUA, FLORIDA
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DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with an FRS employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate, except that certain instructional personnel may participate for up to 96 months. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits.

Benefits Provided. Benefits under the Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the five highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the eight highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement class to which the member belonged when the service credit was earned. Members are eligible for in-line-of-duty or regular disability and survivors' benefits. The following chart shows the percentage value for each year of service credit earned:

Class, Initial Enrollment, and Retirement Age/Years of Service	Percent Value
<i>Regular Class Members Initially Enrolled Before July 1, 2011:</i>	
Retirement up to age 62 or up to 30 years of service	1.60
Retirement at age 63 or with 31 years of service	1.63
Retirement at age 64 or with 32 years of service	1.65
Retirement at age 65 or with 33 or more years of service	1.68
<i>Regular Class Members Initially Enrolled on or After July 1, 2011:</i>	
Retirement up to age 65 or up to 33 years of service	1.60
Retirement at age 66 or with 34 years of service	1.63
Retirement at age 67 or with 35 years of service	1.65
Retirement at age 68 or with 36 or more years of service	1.68
<i>Elected Officers</i>	3.00
<i>Senior Management Service Class</i>	2.00
<i>Special Risk Regular</i>	
Service from December 1, 1970 through September 30, 1974	2.00
Service on and after October 1, 1974	3.00

As provided in Section 121.101, Florida Statutes, if the member is initially enrolled in the FRS before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is 3% per year. If the member is initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of 3% determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3%. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

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Contributions. The Florida Legislature establishes contribution rates for participating employers and employees. Contribution rates for FRS during the City's 2020-21 fiscal year were as follows:

<u>Class</u>	<u>Year Ended June 30, 2021</u>		<u>Year Ended June 30, 2022</u>	
	<u>Percent of Gross Salary</u>		<u>Percent of Gross Salary</u>	
	<u>Employee</u>	<u>Employer⁽¹⁾</u>	<u>Employee</u>	<u>Employer⁽¹⁾</u>
Regular	3.00	8.28	3.00	9.10
Elected Officers	3.00	47.46	3.00	49.70
Senior Management				
Service	3.00	25.57	3.00	27.29
Special Risk Regular	3.00	22.73	3.00	24.17
DROP	N/A	15.32	N/A	16.68

⁽¹⁾ These rates include the normal cost and unfunded actuarial liability contributions but do not include the contribution for the Retiree Health Insurance Subsidiary of 1.66% and the fee of 0.06% for administration of the FRS Investment Plan and provision of education tools for both plans.

The City's contributions to the Plan totaled \$880,333 for the fiscal year ended September 30, 2021. This excludes the HIS defined benefit pension plan contributions.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At September 30, 2021, the City reported a liability of \$1,745,582 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2021. The City's proportionate share of the net pension liability was based on the City's contributions during the Plan's fiscal year relative to the contributions of all participating members in the same fiscal year. At June 30, 2021, the City's proportionate share increased .0007706450% from its proportion measured as of June 30, 2020.

At September 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>(Deferred Inflows of Resources)</u>
Employer Contributions after Measurement Date	\$ 269,484	\$ -
Difference Between Expected and Actual Experience	299,195	-
Changes of Assumptions	1,194,413	-
Changes in Proportion and Difference Between City's Contributions and Proportionate Share of Contributions	561,487	-
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	-	6,089,896
Total	<u>\$ 2,324,579</u>	<u>\$ 6,089,896</u>

CITY OF ALACHUA, FLORIDA
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The deferred outflows of resources related to pensions, totaling \$269,484, resulting from the City's contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the year ending September 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year	
Ending	Amount
2022	\$ (645,285)
2023	(801,353)
2024	(1,129,687)
2025	(1,497,983)
2026	39,507
Total	\$ (4,034,801)

Actuarial Assumptions. The total pension liability in the July 1, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40%
Salary Increases	3.25% Average, Including Inflation
Discount Rate	6.80%
Investment Rate of Return	7.00%

Mortality rates were based on the PUB-2010 base table, projected generationally with Scale MP-2018.

The actuarial assumptions used in the July 1, 2021, valuation were based on the results of the actuarial experience study of the FRS for the period July 1, 2013 – June 30, 2018.

The long-term expected rate of return on pension plan investments was not based on historical returns, but instead is based on a forward-looking capital market economic model. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes an adjustment for the inflation assumption. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Annual Target Allocation ⁽¹⁾	Annual Arithmetic Return	Geometric Return	Standard Deviation
Cash	1.0%	2.1%	2.1%	1.1%
Fixed Income	20.0%	3.8%	3.7%	3.3%
Global Equity	54.2%	8.2%	6.7%	17.8%
Real Estate	10.3%	7.1%	6.2%	13.8%
Private Equity	10.8%	11.7%	8.5%	26.4%
Strategic Investments	3.7%	5.7%	5.4%	8.4%
Total	100%			
Assumed Inflation – Mean			2.4%	1.2%

⁽¹⁾ As Outlined in the FRS Pension Plan's Investment Policy.

CITY OF ALACHUA, FLORIDA
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Discount Rate. The discount rate used to measure the total pension liability was 6.80%. The Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return. The discount rate was 6.80% in the July 1, 2021, valuation.

Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate.

The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 6.80%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80%) or 1-percentage-point higher (7.80%) than the current rate:

	1% Decrease (5.80%)	Current Discount Rate (6.80%)	1% Increase (7.80%)
City's Proportionate Share of the Net Pension Liability	\$ 7,806,360	\$ 1,745,582	\$ (3,320,549)

Pension Plan Fiduciary Net Position. Detailed information about the Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State Administered Systems Annual Comprehensive Financial Report.

HIS Pension Plan

Plan Description. The HIS Pension Plan (HIS Plan) is a cost-sharing multiple-employer defined benefit pension plan established under Section 112.363, Florida Statutes, and may be amended by the Florida Legislature at any time. The benefit is a monthly payment to assist retirees of State-administered retirement systems in paying their health insurance costs and is administered by the Division of Retirement within the Florida Department of Management Services.

Benefits Provided. For the fiscal year ended September 30, 2021, eligible retirees and beneficiaries received a monthly HIS payment of \$5 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of \$30 and a maximum HIS payment of \$150 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS Plan benefit, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which may include Medicare.

Contributions. The HIS Plan is funded by required contributions from FRS-participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the Plan fiscal years ending June 30, 2021 and 2020, the contribution rates were both 1.66% of payroll, pursuant to Section 112.363, Florida Statutes. The City contributed 100% of its statutorily required contributions for the current and preceding three years. HIS Plan contributions are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event the legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or canceled.

CITY OF ALACHUA, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

The City's contributions to the HIS Plan totaled \$116,683 for the fiscal year ended September 30, 2021.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At September 30, 2021, the City reported a net pension liability of \$2,434,988 for its proportionate share of the HIS Plan's net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2021. The City's proportionate share of the net pension liability was based on the City's contributions during the Plan's fiscal year relative to the contributions of all participating members in the same fiscal year. At June 30, 2021, the City's proportionate share increased 0.0004832442% from its proportionate share measured as of June 30, 2020.

The City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Employer Contributions after Measurement Date	\$ 31,997	\$ -
Difference Between Expected and Actual		
Experience	81,481	1,020
Changes of Assumptions	191,336	100,328
Changes in Proportion and Difference between		
City Contributions and Proportionate Share of		
Contributions	168,740	-
Net Difference between Projected and Actual		
Earnings on Pension Plan Investments	2,538	-
Total	<u>\$ 476,092</u>	<u>\$ 101,348</u>

The deferred outflows of resources related to pensions, totaling \$31,997, resulting from City contributions to the HIS Plan subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ending September 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Fiscal Year Ending</u>	<u>Amount</u>
2022	\$ 89,191
2023	55,897
2024	65,724
2025	68,813
2026	51,459
Thereafter	11,663
Total	<u>\$ 342,747</u>

CITY OF ALACHUA, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Actuarial Assumptions. The total pension liability in the July 1, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40%
Salary Increases	3.25% Average, Including Inflation

Mortality rates were based on the Generational RP-2000 with Projected Scale BB.

The actuarial assumptions used in the July 1, 2021, valuation were based on the results of the actuarial experience study of the FRS for the period July 1, 2013 – June 30, 2018.

Discount Rate. The discount rate used to measure the total pension liability was 2.16%. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the HIS Plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index.

Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 2.16%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.16%) or 1-percentage-point higher (3.16%) than the current rate:

	1% Decrease (1.16%)	Current Discount Rate (2.16%)	1% Increase (3.16%)
City's Proportionate Share of the Net Pension Liability	\$ 2,815,082	\$ 2,434,988	\$ 2,123,586

Pension Plan Fiduciary Net Position. Detailed information about the HIS Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State Administered Systems Annual Comprehensive Financial Report.

FRS - Defined Contribution Pension Plan

The City contributes to the FRS Investment Plan (Investment Plan), a defined contribution pension plan, for its eligible employees electing to participate in the Investment Plan. The Investment Plan is administered by the SBA, and is reported in the SBA's annual financial statements and in the State of Florida Annual Comprehensive Financial Report. Service retirement benefits are based upon the value of the member's account upon retirement.

CITY OF ALACHUA, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined-benefit plan. City employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular Class, Elected County Officers, etc.), as the FRS defined benefit plan. Contributions are directed to individual member accounts, and the individual members allocate contributions and account balances among various approved investment choices. Allocations to the investment members' accounts (employer and employee) during the 2020-21 fiscal year were as follows:

<u>Class</u>	<u>Percent of Gross Compensation</u>
FRS, Regular	6.30%
FRS, Elected County Officers	11.34%
FRS, Senior Management Service	7.67%
FRS, Special Risk Regular	14.00%

For all membership classes, employees are immediately vested in their own contributions and are vested after one year of service for employer contributions and investment earnings. If an accumulated benefit obligation for service credit originally earned under the FRS Pension Plan is transferred to the Investment Plan, the member must have the years of service required for FRS Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds. Non-Vested employer contributions are placed in a suspense account for up to five years. If the employee returns to FRS-covered employment within the five-year period, the employee will regain control over their account. If the employee does not return within the five-year period, the employee will forfeit the accumulated account balance. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.06% of payroll and by forfeited benefits of Investment Plan members. For the fiscal year ended September 30, 2021, the information for the amount of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the City.

After termination and applying to receive benefits, the member may rollover vested funds to another qualified plan, structure a periodic payment under the Investment Plan, receive a lump-sum distribution, leave the funds invested for future distribution, or any combination of these options. Disability coverage is provided; the member may either transfer the account balance to the FRS Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the FRS Pension Plan, or remain in the Investment Plan and rely upon that account balance for retirement income.

The City's Investment Plan expense totaled \$105,084 for the fiscal year ended September 30, 2021.

CITY OF ALACHUA, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Note 14 - Other Postemployment Benefits (OPEB)

The City of Alachua's Retiree Health Care Plan (Plan) is a single-employer defined benefit postemployment health care plan that covers eligible retired employees of the City. The Plan, which is administered by the City, allows employees who retire and meet retirement eligibility requirements under one of the City's retirement plans to continue medical, vision and dental insurance coverage as a participant in the City's Plan. For purposes of applying Paragraph 4 under GASB Statement No. 75, the Plan does not meet the requirements for an OPEB plan administered through a trust.

The City subsidizes the premium rates paid by retirees by allowing them to participate in the OPEB Plan at reduced or blended group (implicitly subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because, on an actuarial basis, their current and future claims are expected to result in higher costs to the OPEB Plan on average than those of active employees. The City does not offer any explicit subsidies for retiree coverage. Retirees are assumed to enroll in the Federal Medicare program for their primary coverage as soon as they are eligible. The authority for establishing and amending the funding policy rests with the City Council. The OPEB Plan does not issue a stand-alone financial report.

Membership of the Plan consisted of the following:

<u>Date of Actuarial Valuation</u>	<u>September 30, 2019</u>
Retirees and Beneficiaries Receiving Benefits	1
Active Plan Members	<u>130</u>
Total	<u><u>131</u></u>

Changes in the Total OPEB Plan Liability

The following table shows the change in the City's OPEB Plan liability:

	Increase/ (Decrease) in Total OPEB Liability
Reporting Period Ending September 30, 2020	<u><u>\$ 236,161</u></u>
Changes for the Year:	
Service Cost	28,250
Interest	9,390
Changes of Assumptions	33,226
Benefit Payments	<u>(4,271)</u>
Net Changes	<u>66,595</u>
Reporting Period Ending September 30, 2021	<u><u>\$ 302,756</u></u>

As of September 30, 2021, the total OPEB Plan liability was \$302,756, and assets held in trust were \$0, resulting in a funded ratio of 0 percent. The covered payroll (annual payroll of active participating employees) was \$6,837,698, and the ratio of the total OPEB Plan liability to the covered payroll was 4.43%. Covered Employee Payroll was projected two years forward from the valuation date of September 30, 2019 for the reporting period ending September 30, 2021.

CITY OF ALACHUA, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Actuarial Assumptions and Methods

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the health care cost trend. Amounts determined regarding the funding status of a plan and the annual required contributions of the employer are subject to continual revision, as actual results are compared with past expectations and new estimates are made about the future.

Demographic assumptions employed in the actuarial valuation were the same as those employed in the July 1, 2018, actuarial valuation of the Florida Retirements System (FRS) Benefit Pension Plan.

The mortality rates are mandated by Chapter 2015-157, Florida Statutes for pension plans. This law mandates the use of the assumptions used in either of the two most recent valuations of the FRS. The rates are those outlined in Milliman's July 1, 2018, FRS valuation report.

Healthcare inflation rates reflect recent healthcare trend rate surveys, blended with the long-term rates from the Getzen model published by the Society of Actuaries.

The discount rate used has been updated to utilize the mandated discount rate based on the 20-year Municipal Bond Rate as of the measurement date, as required under GASB Statement No. 75.

The valuation results were calculated using the Entry Age cost method. This is required cost method under GASB Statement Nos. 74 and 75 standards.

On September 30, 2021, the Sponsor reported Deferred Outflows of Resources and Deferred Inflows of Resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	\$ -	\$ 30,536
Changes of Assumptions	69,329	11,237
Employer Contributions Subsequent to the Measurement Date	6,441	-
Total	\$ 75,770	\$ 41,773

Amounts reported as Deferred Outflows of Resources and Deferred Inflows of Resources related to OPEB will be recognized in OPEB Expense as follows:

Year Ended September 30,	Amount
2022	\$ 3,731
2023	3,731
2024	3,731
2025	3,731
2026	3,731
Thereafter	8,901

CITY OF ALACHUA, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the Total OPEB Liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentages-point higher than the current discount rate:

	1% Decrease 1.14%	Current Discount Rate 2.14%	1% Increase 3.14%
Total OPEB Liability	\$ 326,472	\$ 302,756	\$ 279,504

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the Total OPEB Liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

	1% Decrease 3.00%-6.50%	Healthcare Cost Trend 4.00%-7.50%	1% Increase 5.00%-8.50%
Total OPEB Liability	\$ 257,202	\$ 302,756	\$ 358,207

Note 15 - Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the City carries insurance. The City has not had any significant reduction in insurance coverage and the amounts of insurance settlements have not exceeded insurance coverage for any of the last three years. Insurance against losses is provided by Florida Municipal Investment Trust for the following types of risk:

■ **Florida Municipal Insurance Trust**

- Workers' Compensation and Employer's Liability
- General Liability and Automobile Liability
- Real and Personal Property Damage
- Automobile Physical Damage
- Public Employees' Blanket Bond
- Boiler Officials' Liability
- Law Enforcement Officers' Professional Liability and Other Mandated Coverage
- Accidental Death and Dismemberment
- Auxiliary Reserve Policy

The City's coverage for workers' compensation is under a retrospectively related policy. Premiums are accrued based on the ultimate cost to date of the City's experience.

CITY OF ALACHUA, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021

Note 16 - Commitments and Contingencies

As of September 30, 2021, the City had the following commitments related to significant unfinished projects:

	Expended as of September 30, 2021	Remaining Commitment
Mill Creek Sink Water Quality Improvements	\$ 644,694	\$ 888,712
Electrical Substation Design/Construction	5,000,119	182,434
Hal Brady Recreation Ctr. Maintenance Shed	79,334	44,436
CDBG-ED High Point Crossing	98,097	6,300
Total	\$ 5,822,244	\$ 1,121,882

The City utilizes encumbrance accounting in its governmental funds. Encumbrances are recognized as a valid and proper charge against a budget appropriation in the year in which a purchase order, contract, or other commitment is issued. Unexpended items at year-end must be reappropriated in the subsequent year.

In 2018 the City was awarded \$6,755,000 of Florida Job Growth funds from the Florida Department of Economic Development for the San Felasco Parkway Improvements Project. The funds come with certain return on investment criteria, including specified amounts of job creation and job retention, which must be met by the ten-year anniversary of the project's completion. Failure to meet any of the return on investment criteria could require the City to repay all or a portion of the awarded funds.

In early 2020, an outbreak of a novel strain of coronavirus (COVID-19) emerged globally. As a result, events have occurred domestically in the United States and globally, including mandates from federal, state, and local authorities that, at the time, lead to an overall decline in economic activity and significant changes to the City's operations as a result of various restrictions, including travel restrictions, restrictions on public gatherings, and stay-at-home orders. Although the City, by and large, experienced a return to pre-COVID financial conditions during 2021, slight impacts to operations remain, particularly relating to the lead-time and cost of procurement.

Note 17 - Subsequent Events

Subsequent to September 30, 2021, the City completed construction of the Legacy Substation in November 2021. The Legacy Substation is a looped 69kV to 12.5kV substation with a modified ring bus arrangement located on the western side of the City. This newly constructed substation is receiving electric power delivery from the City of Gainesville by way of Duke Energy transmission lines. Upon termination of the power agreement with the City of Gainesville on March 31, 2022, electric power delivery to this substation will be provided by the Florida Municipal Power Agency (FMPA). The City has also entered into a wholesale electric service contract with Florida Power and Light for the purchase of electric power delivery to the Alachua Substation commencing after the termination of the power agreement with the City of Gainesville on March 22, 2022.

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF ALACHUA, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
Revenues				
Taxes	\$ 6,780,419	\$ 6,780,419	\$ 6,977,372	\$ 196,953
Permits, Fees, and Special Assessments	624,515	624,515	787,149	162,634
Intergovernmental Revenues	1,002,937	1,119,595	1,304,384	184,789
Charges for Services	1,295,495	1,368,095	1,414,253	46,158
Fines and Forfeitures	27,000	27,000	40,762	13,762
Investment Income	30,000	30,000	4,816	(25,184)
Miscellaneous	27,100	27,100	34,849	7,749
Total Revenues	9,787,466	9,976,724	10,563,585	586,861
Expenditures				
Current:				
General Government:				
Legislative	131,915	136,438	136,438	-
Executive	785,309	826,663	812,152	14,511
Finance	1,984,697	2,139,656	2,042,199	97,457
Information Technology	527,701	527,701	514,094	13,607
Legal	187,920	242,920	233,860	9,060
Planning and Zoning	969,942	969,942	912,297	57,645
Other	376,763	330,159	319,951	10,208
Public Safety:				
Police	3,727,478	3,793,966	3,734,891	59,075
Protective Inspections	223,384	295,984	225,070	70,914
Physical Environment:				
Solid Waste	712,850	723,020	709,240	13,780
Transportation:				
Streets and Roads	1,361,892	1,361,892	920,318	441,574
Economic Environment	-	10,077	10,077	-
Parks and Recreation	1,218,630	1,236,554	1,186,842	49,712
Reserve for Contingency	200,000	2,117	-	2,117
(Total Expenditures)	(12,408,481)	(12,597,089)	(11,757,429)	839,660
Excess (Deficiency) of Revenues				
 Over (Under) Expenditures	(2,621,015)	(2,620,365)	(1,193,844)	1,426,521
Other Financing Sources (Uses)				
Transfers in	2,000,000	2,000,000	2,000,000	-
Transfers (out)	(976,238)	(976,888)	(976,882)	6
Total Other Financing Sources (Uses)	1,023,762	1,023,112	1,023,118	6
Net Change in Fund Balance	(1,597,253)	(1,597,253)	(170,726)	1,426,527
Fund Balance, Beginning of Year	5,310,105	5,310,105	7,148,054	1,837,949
Fund Balance, End of Year	\$ 3,712,852	\$ 3,712,852	\$ 6,977,328	\$ 3,264,476

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGE IN OTHER POSTEMPLOYMENT BENEFIT (OPEB)
LIABILITY AND RELATED RATIOS
LAST 10 FISCAL YEARS
CITY OF ALACHUA, FLORIDA

Reporting Period Ending Measurement Date	9/30/2021 9/30/2020	9/30/2020 9/30/2019	9/30/2019 9/30/2018	9/30/2018 9/30/2017
Changes for the Year:				
Service Cost	\$ 28,250	\$ 19,067	\$ 19,968	\$ 21,024
Interest	9,390	9,118	7,584	6,074
Changes of Benefit Terms	-	-	-	-
Differences Between Expected and Actual Experience	-	(40,714)	-	-
Changes of Assumptions	33,226	53,674	(9,227)	(9,152)
Benefit Payments	(4,271)	(7,987)	(7,361)	(6,769)
Net Change in Total OPEB Liability	66,595	33,158	10,964	11,177
Total OPEB Liability - Beginning	236,161	203,003	192,039	180,862
Total OPEB Liability - Ending	\$ 302,756	\$ 236,161	\$ 203,003	\$ 192,039
 Covered-Employee Payroll*	 \$ 6,837,698	 \$ 6,574,710	 \$ 6,240,140	 \$ 6,000,134
 Sponsor's Total OPEB Liability as Percentage of Covered-Employee Payroll	 4.43%	 3.59%	 3.25%	 3.20%

* Covered-Employee Payroll was projected one year forward from the valuation date for the reporting period ending September 30, 2021.

Notes to Schedules

Changes of Assumptions

Changes of assumptions and other inputs reflect the effects of changes in the discount rate each period.

The following are the discount rates used in each period:

Fiscal Year 2021	2.14%
Fiscal Year 2020	3.58%
Fiscal Year 2019	4.18%
Fiscal Year 2018	3.64%
Fiscal Year 2017	3.06%

There are no assets accumulated in a trust to pay related benefits.

CITY OF ALACHUA, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CITY'S PROPORTIONATE SHARE
OF THE NET PENSION LIABILITY
FLORIDA RETIREMENT SYSTEM AND HEALTH INSURANCE SUBSIDY PENSION PLANS
LAST 10 FISCAL YEARS*
(UNAUDITED)

FLORIDA RETIREMENT SYSTEM PENSION PLAN

	September 30, 2021	September 30, 2020	September 30, 2019	September 30, 2018	September 30, 2017	September 30, 2016	September 30, 2015
Proportion of the FRS Net Pension Plan	0.023108466%	0.022337822%	0.020788355%	0.020641302%	0.020019883%	0.018830837%	0.018337949%
Proportionate Share of the FRS Net Pension Plan	\$ 1,745,582	\$ 9,681,541	\$ 7,159,220	\$ 6,217,267	\$ 5,921,747	\$ 4,754,801	\$ 2,368,592
Covered Payroll**	7,092,748	6,722,238	6,241,681	5,939,507	5,642,229	5,284,260	5,024,124
Proportionate Share of the FRS Net Pension Liability as a Percentage of its Covered Payroll	24.61%	144.02%	114.70%	104.68%	104.95%	89.98%	47.14%
FRS Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	96.40%	78.85%	82.61%	84.26%	83.89%	84.88%	92.00%

* GASB No. 68 was adopted for the 2015 Fiscal Year and 10-year trend information will be developed from 2015 forward.

** The amounts shown above as reported on the date indicated, have a measurement date three months prior. Covered payroll is for the year shown.

HEALTH INSURANCE SUBSIDY PENSION PLAN

	September 30, 2021	September 30, 2020	September 30, 2019	September 30, 2018	September 30, 2017	September 30, 2016	September 30, 2015
Proportion of the HIS Net Pension Plan	0.019850710%	0.019367462%	0.018662965%	0.018194623%	0.017692579%	0.017117360%	0.017073473%
Proportionate Share of the HIS Net Pension Plan	\$ 2,434,988	\$ 2,364,736	\$ 2,088,199	\$ 1,925,739	\$ 1,891,772	\$ 1,994,957	\$ 1,741,226
Covered Payroll**	7,092,748	6,722,238	6,241,681	5,939,507	5,642,229	5,284,260	5,024,124
Proportionate Share of the HIS Net Pension Liability as a Percentage of its Covered Payroll	34.33%	35.18%	33.46%	32.42%	33.53%	37.75%	34.66%
HIS Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	3.65%	3.00%	2.63%	2.15%	1.64%	0.97%	0.50%

* GASB No. 68 was adopted for the 2015 Fiscal Year and 10-year trend information will be developed from 2015 forward.

** The amounts shown above as reported on the date indicated, have a measurement date three months prior. Covered payroll is for the year shown.

CITY OF ALACHUA, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CITY CONTRIBUTIONS
FLORIDA RETIREMENT SYSTEM AND HEALTH INSURANCE SUBSIDY PENSION PLANS
LAST 10 FISCAL YEARS*

FLORIDA RETIREMENT SYSTEM PENSION PLAN

	2021	2020	2019	2018	2017	2016	2015
Contractually Required Contribution	\$ 880,333	\$ 742,187	\$ 644,589	\$ 588,261	\$ 521,167	\$ 459,220	\$ 447,095
FRS Contribution in Relation to the Contractually Required Contribution	(880,333)	(742,187)	(644,589)	(588,261)	(521,167)	(459,220)	(447,095)
FRS Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll (FYE 9/30)	\$ 7,174,623	\$ 6,770,144	\$ 6,434,997	\$ 5,929,911	\$ 5,783,990	\$ 5,338,129	\$ 5,222,630
FRS Contributions as a Percentage of Covered-Employee Payroll	12%	11%	10%	10%	9%	9%	9%

* GASB No. 68 was adopted for the 2015 Fiscal Year and 10-year trend information will be developed from 2015 forward.

HEALTH INSURANCE SUBSIDY PENSION PLAN

	2021	2020	2019	2018	2017	2016	2015
Contractually Required Contribution	\$ 116,683	\$ 111,606	\$ 103,634	\$ 98,670	\$ 93,634	\$ 87,737	\$ 65,265
HIS Contribution in Relation to the Contractually Required Contribution	(116,683)	(111,606)	(103,634)	(98,670)	(93,634)	(87,737)	(65,265)
HIS Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll (FYE 9/30)	\$ 7,174,623	\$ 6,770,144	\$ 6,434,997	\$ 5,929,911	\$ 5,783,990	\$ 5,338,129	\$ 5,222,630
HIS Contributions as a Percentage of Covered-Employee Payroll	1.63%	1.65%	1.61%	1.66%	1.62%	1.64%	1.25%

* GASB No. 68 was adopted for the 2015 Fiscal Year and 10-year trend information will be developed from 2015 forward.

CITY OF ALACHUA, FLORIDA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
SEPTEMBER 30, 2021

Note 1 - Basis of Presentation

The budget was prepared on the modified accrual basis of accounting. The budget was adopted on a basis consistent with generally accepted accounting principles, except as noted below.

Expenditures were controlled at the department level. All annual appropriations lapse at year-end.

Note 2 - Legally Adopted Budgets

The City legally adopted budgets for all funds with activity during the year.

Note 3 - Pension Liability

A. Changes in Benefit Terms

There were no significant changes in benefit terms during the Pension Plan's fiscal year ended June 30, 2021 or 2020.

B. Changes in Assumption

- FRS—In the July 1, 2014, actuarial valuation, the inflation rate assumption was decreased from 3.00% to 2.60%, the real payroll growth assumption was decreased from 1.00% to 0.65%, and the overall payroll growth rate assumption was decreased from 4.00% to 3.25%. The long-term expected rate of return decreased from 7.75% to 7.65%.

In the July 1, 2015, actuarial valuation, the long-term expected rate of return, net of investment expense, decreased from 7.65% to 7.60%.

In the July 1, 2016, actuarial valuation, the long-term expected rate of return, net of investment expense, decreased from 7.60% to 7.50%.

In the July 1, 2017, actuarial valuation, the long-term expected rate of return, net of investment expense, decreased from 7.50% to 7.40%.

In the July 1, 2018, actuarial valuation, the long-term expected rate of return, net of investment expense, decreased from 7.40% to 7.20%.

In the July 1, 2019, actuarial valuation, the long-term expected rate of return, net of investment expense, decreased from 7.20% to 6.90%.

In the July 1, 2020, actuarial valuation, the long-term expected rate of return, net of investment expense, decreased from 6.90 to 6.80%.

- HIS—In the July 1, 2014, actuarial valuation, the municipal rate used to determine total pension liability decreased from 4.29% to 3.80%.

In the July 1, 2015, actuarial valuation, the municipal rate used to determine total pension liability decreased from 3.80% to 2.85%.

In the July 1, 2016, actuarial valuation, the municipal rate used to determine total pension liability increased from 2.85% to 3.58%.

In the July 1, 2017, actuarial valuation, the municipal rate used to determine total pension liability increased from 3.58% to 3.87%.

In the July 1, 2018, actuarial valuation, the municipal rate used to determine total pension liability increased from 3.87% to 3.50%.

In the July 1, 2019, actuarial valuation, the municipal rate used to determine total pension liability increased from 3.50% to 2.21%.

In the July 1, 2020, actuarial valuation, the municipal rate used to determine total pension liability increased from 2.21% to 2.16%.

**COMBINING AND INDIVIDUAL FUND INFORMATION AND OTHER
SUPPLEMENTARY INFORMATION**

DEBT SERVICE FUND

The *Debt Service Fund* accounts for the resources accumulated and payments made for the principal and interest on long-term debt of government funds.

SPECIAL REVENUE FUNDS

The *Special Revenue Funds* are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

- *Community Redevelopment Fund*—is used to account for the expenditure of incremental tax funds contributed by Alachua County and the City for the CRA district.
- *Wild Spaces Public Places Fund*—is a special revenue fund used to account for the revenues and expenditures of the half-cent discretionary sales surtax for recreation activities.
- The *Additional Court Costs Fund*—is used to account for the revenues and expenditures of funds received from court costs assessed under Florida Statute 318.18(11)(d) for certain non-criminal traffic infractions. These revenues will be used to fund criminal justice education degree programs and training courses.
- The *Donations Fund*—is used to account for the revenues and expenditures of donated funds from private sources for the intended purpose designated by the donor.
- The *Police Explorers Fund*—is used to account for the revenues and expenditures of funds received from the Alachua Police Explorers Program.
- The *TK Basin Special Assessment Fund*—is used to account for the revenues and expenditures of funds received from a special assessment to property owners for stormwater maintenance services.
- The *Children's Trust Grant*—is used to account for the revenues and expenditures of funds received from the Children's Trust of Alachua County.
- The *Tree Bank Fund*—is used to account for revenues and expenditures related to violations of Ordinance 06-11. The revenue received will be used for tree mitigation related to development.

CAPITAL PROJECT FUNDS

The *Capital Project Funds* are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds.

- The *San Felasco Conservation Corridor Fund*—is used to account for improvements made to the San Felasco Corridor.
- The *Heritage Oaks Improvement Fund*—is used to account for expenditures for infrastructure improvements in the Heritage Oaks subdivision.
- *Mill Creek Sink Fund*—is used to account for grant revenues and capital expenditures from the Suwannee River Water Management District to ensure safe water recharge of the Florida aquifer.
- *CDBG Economic Development*—is used to account for grant revenues and capital expenditures for project approved under the Community Development Block Grant – Economic Development category.
- The *Florida Job Growth Grant Fund*—is a capital project fund used to account for grant revenues and capital expenditures from the Florida Growth Grant Fund related to the San Felasco Parkway Improvements.

**CITY OF ALACHUA, FLORIDA
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2021**

	Debt Service Fund	Special Revenue Funds	Capital Project Funds	Total
Assets				
Cash and Cash Equivalents	\$ 634,539	\$ 870,094	\$ 12,272	\$ 1,516,905
Accounts Receivable	-	9,253	-	9,253
Due from Other Governments	-	78,680	23,436	102,116
Inventory	-	4,961	-	4,961
Prepaid Items	-	652	-	652
Total Assets	<u>634,539</u>	<u>963,640</u>	<u>35,708</u>	<u>1,633,887</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	-	7,614	19,023	26,637
Accrued Liabilities	-	4,491	4,104	8,595
Advances from Other Funds	96,899	1,152,185	27,036	1,276,120
Total Liabilities	<u>96,899</u>	<u>1,164,290</u>	<u>50,163</u>	<u>1,311,352</u>
Fund Balances				
Non-Spendable:				
Prepays	-	652	-	652
Inventory	-	4,961	-	4,961
Restricted for:				
Law Enforcement	-	13,030	-	13,030
Economic Environment	-	738,568	-	738,568
Physical Environment	-	99,307	4,325	103,632
Parks and Recreation	-	19,151	3,843	22,994
Assigned	537,640	-	-	537,640
Unassigned	-	(1,076,319)	(22,623)	(1,098,942)
Total Fund Balances	<u>537,640</u>	<u>(200,650)</u>	<u>(14,455)</u>	<u>322,535</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 634,539</u>	<u>\$ 963,640</u>	<u>\$ 35,708</u>	<u>\$ 1,633,887</u>

CITY OF ALACHUA, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE
NON-MAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Debt Service Fund	Special Revenue Funds	Capital Project Funds	Total
Revenues				
Taxes	\$ -	\$ 684,554	\$ -	\$ 684,554
Permits, Fees, and Special Assessments	-	10,614	-	10,614
Intergovernmental Revenues	-	396,191	1,207,737	1,603,928
Charges for Services	-	45,674	-	45,674
Fines and Forfeitures	-	5,546	-	5,546
Investment Income	89	500	2	591
Miscellaneous	-	12,475	-	12,475
Total Revenues	<u>89</u>	<u>1,155,554</u>	<u>1,207,739</u>	<u>2,363,382</u>
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	2,090	-	2,090
Physical Environment	-	30,058	-	30,058
Transportation	-	-	-	-
Economic Environment	-	294,856	10,797	305,653
Human Services	-	129,547	-	129,547
Parks and Recreation	-	1,000	-	1,000
Debt Service:				
Principal	422,000	93,433	-	515,433
Interest	434,326	5,847	-	440,173
Capital Outlay	-	-	441,080	441,080
(Total Expenditures)	<u>(856,326)</u>	<u>(556,831)</u>	<u>(451,877)</u>	<u>(1,865,034)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(856,237)</u>	<u>598,723</u>	<u>755,862</u>	<u>498,348</u>
Other Financing Sources (Uses)				
Transfers in	857,417	191,106	-	1,048,523
Total Other Financing Sources (Uses)	<u>857,417</u>	<u>191,106</u>	<u>-</u>	<u>1,048,523</u>
Net Change in Fund Balance	1,180	789,829	755,862	1,546,871
Fund Balance, Beginning of Year	<u>536,460</u>	<u>(990,479)</u>	<u>(770,317)</u>	<u>(1,224,336)</u>
Fund Balance, End of Year	<u><u>\$ 537,640</u></u>	<u><u>\$ (200,650)</u></u>	<u><u>\$ (14,455)</u></u>	<u><u>\$ 322,535</u></u>

CITY OF ALACHUA, FLORIDA
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
SEPTEMBER 30, 2021

	Community Redevelopment Fund	Wild Spaces Public Places	Additional Court Costs	Donations	Police Explorers	TK Basin Special Assessment	Children's Trust Grant	Tree Bank	Total
Assets									
Cash and Cash									
Equivalents	\$ 737,646	\$ -	\$ 7,891	\$ 20,111	\$ 5,139	\$ 13,733	\$ -	\$ 85,574	\$ 870,094
Accounts Receivable	5,770	-	-	-	-	-	3,483	-	9,253
Due from Other									
Governments	2,871	75,809	-	-	-	-	-	-	78,680
Inventory	4,961	-	-	-	-	-	-	-	4,961
Prepaid Items	652	-	-	-	-	-	-	-	652
Total Assets	<u>751,900</u>	<u>75,809</u>	<u>7,891</u>	<u>20,111</u>	<u>5,139</u>	<u>13,733</u>	<u>3,483</u>	<u>85,574</u>	<u>963,640</u>
Liabilities and Fund Balances									
Liabilities									
Accounts Payable	3,228	-	-	960	-	-	3,426	-	7,614
Accrued Liabilities	4,491	-	-	-	-	-	-	-	4,491
Advances from									
Other Funds	-	1,152,128	-	-	-	-	57	-	1,152,185
Total Liabilities	<u>7,719</u>	<u>1,152,128</u>	<u>-</u>	<u>960</u>	<u>-</u>	<u>-</u>	<u>3,483</u>	<u>-</u>	<u>1,164,290</u>
Fund Balances									
Non-Spendable:									
Prepays	652	-	-	-	-	-	-	-	652
Inventory	4,961	-	-	-	-	-	-	-	4,961
Restricted for:									
Law Enforcement	-	-	7,891	-	5,139	-	-	-	13,030
Economic									
Environment	738,568	-	-	-	-	-	-	-	738,568
Physical									
Environment	-	-	-	-	-	13,733	-	85,574	99,307
Parks and									
Recreation	-	-	-	19,151	-	-	-	-	19,151
Unassigned	-	(1,076,319)	-	-	-	-	-	-	(1,076,319)
Total Fund Balances	<u>744,181</u>	<u>(1,076,319)</u>	<u>7,891</u>	<u>19,151</u>	<u>5,139</u>	<u>13,733</u>	<u>-</u>	<u>85,574</u>	<u>(200,650)</u>
Total Liabilities and Fund Balances	<u>\$ 751,900</u>	<u>\$ 75,809</u>	<u>\$ 7,891</u>	<u>\$ 20,111</u>	<u>\$ 5,139</u>	<u>\$ 13,733</u>	<u>\$ 3,483</u>	<u>\$ 85,574</u>	<u>\$ 963,640</u>

CITY OF ALACHUA, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Community Redevelopment Fund	Wild Spaces Public Places	Additional Court Costs	Donations	Police Explorers	TK Basin Special Assessment	Children's Trust Grant	Tree Bank	Total
Revenues									
Taxes	\$ -	\$ 684,554	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 684,554
Permits, Fees, and Special Assessments	-	-	-	-	-	10,614	-	-	10,614
Intergovernmental Revenues	282,740	-	-	-	-	-	113,451	-	396,191
Charges for Service	-	-	-	-	-	-	15,072	30,602	45,674
Fines and Forfeitures	-	-	5,446	-	100	-	-	-	5,546
Investment Income	434	-	3	11	-	12	-	40	500
Miscellaneous	12,475	-	-	-	-	-	-	-	12,475
Total Revenues	295,649	684,554	5,449	11	100	10,626	128,523	30,642	1,155,554
Expenditures									
Current:									
General Government	-	-	-	-	-	-	-	-	-
Economic Environment	294,856	-	-	-	-	-	-	-	294,856
Public Safety	-	-	2,090	-	-	-	-	-	2,090
Physical Environment	-	-	-	-	-	17,253	-	12,805	30,058
Transportation	-	-	-	-	-	-	-	-	-
Human Services	-	-	-	1,024	-	-	128,523	-	129,547
Parks and Recreation	-	-	-	1,000	-	-	-	-	1,000
Debt Service:									
Principal	93,433	-	-	-	-	-	-	-	93,433
Interest	5,847	-	-	-	-	-	-	-	5,847
Total (Expenditures)	(394,136)	-	(2,090)	(2,024)	-	(17,253)	(128,523)	(12,805)	(556,831)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(98,487)	684,554	3,359	(2,013)	100	(6,627)	-	17,837	598,723
Other Financing Sources (Uses)									
Transfers in	191,106	-	-	-	-	-	-	-	191,106
Total Other Financing Sources (Uses)	191,106	-	-	-	-	-	-	-	191,106
Net Change in Fund Balances	92,619	684,554	3,359	(2,013)	100	(6,627)	-	17,837	789,829
Fund Balance, Beginning of Year	651,562	(1,760,873)	4,532	21,164	5,039	20,360	-	67,737	(990,479)
Fund Balance, End of Year	\$ 744,181	\$ (1,076,319)	\$ 7,891	\$ 19,151	\$ 5,139	\$ 13,733	\$ -	\$ 85,574	\$ (200,650)

**CITY OF ALACHUA, FLORIDA
COMBINING BALANCE SHEET
NON-MAJOR CAPITAL PROJECTS FUNDS
SEPTEMBER 30, 2021**

	San Felasco Conservation Corridor	Heritage Oaks Improvement	Mill Creek Sink Fund	CDBG Economic Development	Florida Job Growth Grant Fund	Total
Assets						
Cash and Cash Equivalents	\$ 3,843	\$ 8,429	\$ -	\$ -	\$ -	\$ 12,272
Due from Other Governments	-	-	21,639	1,797	-	23,436
Total Assets	<u>3,843</u>	<u>8,429</u>	<u>21,639</u>	<u>1,797</u>	<u>-</u>	<u>35,708</u>
Liabilities and Fund Balances						
Liabilities						
Accounts Payable	-	-	19,023	-	-	19,023
Accrued Liabilities	-	4,104	-	-	-	4,104
Advances from Other Funds	-	-	21,639	5,397	-	27,036
Total Liabilities	<u>-</u>	<u>4,104</u>	<u>40,662</u>	<u>5,397</u>	<u>-</u>	<u>50,163</u>
Fund Balances						
Restricted for:						
Physical Environment	-	4,325	-	-	-	4,325
Parks and Recreation	3,843	-	-	-	-	3,843
Unassigned	-	-	(19,023)	(3,600)	-	(22,623)
Total Fund Balances	<u>3,843</u>	<u>4,325</u>	<u>(19,023)</u>	<u>(3,600)</u>	<u>-</u>	<u>(14,455)</u>
Total Liabilities and Fund Balances	<u>\$ 3,843</u>	<u>\$ 8,429</u>	<u>\$ 21,639</u>	<u>\$ 1,797</u>	<u>\$ -</u>	<u>\$ 35,708</u>

CITY OF ALACHUA, FLORIDA
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NON-MAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	San Felasco Conservation Corridor	Heritage Oaks Improvement	Mill Creek Sink Fund	CDBG Economic Development	Florida Job Growth Grant Fund	Total
Revenues						
Intergovernmental Revenues	\$ -	\$ -	\$ 419,057	\$ 10,797	\$ 777,883	\$ 1,207,737
Investment Income	2	-	-	-	-	2
Total Revenues	<u>2</u>	<u>-</u>	<u>419,057</u>	<u>10,797</u>	<u>777,883</u>	<u>1,207,739</u>
Expenditures						
Economic Environment	-	-	-	10,797	-	10,797
Capital Outlay	-	-	438,080	-	3,000	441,080
(Total Expenditures)	<u>-</u>	<u>-</u>	<u>(438,080)</u>	<u>(10,797)</u>	<u>(3,000)</u>	<u>(451,877)</u>
Net Change in Fund Balances	2	-	(19,023)	-	774,883	755,862
Fund Balance, Beginning of Year	<u>3,841</u>	<u>4,325</u>	<u>-</u>	<u>(3,600)</u>	<u>(774,883)</u>	<u>(770,317)</u>
Fund Balance, End of Year	<u>\$ 3,843</u>	<u>\$ 4,325</u>	<u>\$ (19,023)</u>	<u>\$ (3,600)</u>	<u>\$ -</u>	<u>\$ (14,455)</u>

CITY OF ALACHUA, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL
DEBT SERVICE FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Investment Income	\$ -	\$ 89	\$ 89
Total Revenues	<u>-</u>	<u>89</u>	<u>89</u>
Expenditures			
Debt Service:			
Principal	429,400	422,000	7,400
Interest and Fiscal Charges	428,776	434,326	(5,550)
(Total Expenditures)	<u>(858,176)</u>	<u>(856,326)</u>	<u>1,850</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(858,176)</u>	<u>(856,237)</u>	<u>1,939</u>
Other Financing Sources (Uses)			
Transfers in	857,427	857,417	(10)
Total Other Financing Sources (Uses)	<u>857,427</u>	<u>857,417</u>	<u>(10)</u>
Net Change in Fund Balance	(749)	1,180	1,929
Fund Balance, Beginning of Year	<u>536,460</u>	<u>536,460</u>	<u>-</u>
Fund Balance, End of Year	<u>\$ 535,711</u>	<u>\$ 537,640</u>	<u>\$ 1,929</u>

CITY OF ALACHUA, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS - NON-MAJOR
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	Wild Spaces Public Places			Additional Court Costs		
	Final Budget	Actual	Variance With Final Budget	Final Budget	Actual	Variance With Final Budget
Revenues						
Taxes	\$ 535,793	\$ 684,554	\$ 148,761	\$ -	\$ -	\$ -
Fines and Forfeitures	-	-	-	2,800	5,446	2,646
Investment Income	-	-	-	-	3	3
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>535,793</u>	<u>684,554</u>	<u>148,761</u>	<u>2,800</u>	<u>5,449</u>	<u>2,649</u>
Expenditures						
Current:						
General Government	-	-	-	-	-	-
Public Safety	-	-	-	6,200	2,090	4,110
Physical Environment	-	-	-	-	-	-
Human Services	-	-	-	-	-	-
Parks and Recreation	535,793	-	535,793	-	-	-
(Total Expenditures)	<u>(535,793)</u>	<u>-</u>	<u>535,793</u>	<u>(6,200)</u>	<u>(2,090)</u>	<u>4,110</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	684,554	684,554	(3,400)	3,359	6,759
Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	-	684,554	684,554	(3,400)	3,359	6,759
Fund Balance, Beginning of Year	-	(1,760,873)	(1,760,873)	4,064	4,532	468
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ (1,076,319)</u>	<u>\$ (1,076,319)</u>	<u>\$ 664</u>	<u>\$ 7,891</u>	<u>\$ 7,227</u>

Donations			Police Explorers		
Final Budget	Actual	Variance With Final Budget	Final Budget	Actual	Variance With Final Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	100	100
-	11	11	-	-	-
-	-	-	-	-	-
-	11	11	-	100	100
329	-	329	-	-	-
-	-	-	5,000	-	5,000
-	-	-	-	-	-
-	1,024	(1,024)	-	-	-
20,395	1,000	19,395	-	-	-
(20,724)	(2,024)	18,700	(5,000)	-	5,000
(20,724)	(2,013)	18,711	(5,000)	100	5,100
-	-	-	-	-	-
(20,724)	(2,013)	18,711	(5,000)	100	5,100
21,790	21,164	(626)	5,079	5,039	(40)
\$ 1,066	\$ 19,151	\$ 18,085	\$ 79	\$ 5,139	\$ 5,060

CITY OF ALACHUA, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
SPECIAL REVENUE FUNDS - NON-MAJOR
FOR THE YEAR ENDED SEPTEMBER 30, 2021
(Concluded)

	TK Basin Special Assessment			Children's Trust Grant		
	Final Budget	Actual	Variance With Final Budget	Final Budget	Actual	Variance With Final Budget
Revenues						
Permits, Fees, and Special Assessments	\$ 10,560	\$ 10,614	\$ 54	\$ -	\$ -	\$ -
Intergovernmental Revenues	-	-	-	83,723	113,451	29,728
Charges for Service	-	-	-	-	15,072	15,072
Miscellaneous Income	-	-	-	-	-	-
Investment Income	30	12	(18)	-	-	-
Total Revenues	10,590	10,626	36	83,723	128,523	44,800
Expenditures						
Current:						
General Government	-	-	-	-	-	-
Economic Environment	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Physical Environment	21,300	17,253	4,047	-	-	-
Transportation	-	-	-	-	-	-
Human Services	-	-	-	-	128,523	(128,523)
Parks and Recreation	3,000	-	3,000	-	-	-
Debt Service:	-	-	-	-	-	-
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Reserve for Contingency	-	-	-	-	-	-
(Total Expenditures)	(24,300)	(17,253)	7,047	-	(128,523)	(128,523)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,710)	(6,627)	7,083	83,723	-	(83,723)
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	(13,710)	(6,627)	7,083	83,723	-	(83,723)
Fund Balance, Beginning of Year	20,670	20,360	(310)	-	-	-
Fund Balance, End of Year	\$ 6,960	\$ 13,733	\$ 6,773	\$ 83,723	\$ -	\$ (83,723)

Tree Bank			Community Redevelopment Fund		
Final Budget	Actual	Variance With Final Budget	Final Budget	Actual	Variance With Final Budget
-	\$ -	\$ -	\$ -	\$ -	\$ -
-	30,602	30,602	280,812	282,740	1,928
-	-	-	-	-	-
-	-	-	7,500	434	(7,066)
-	40	40	420	12,475	12,055
-	30,642	30,642	288,732	295,649	6,917
67,735	-	67,735	1,000	-	1,000
-	-	-	330,929	294,856	36,073
-	-	-	-	-	-
-	-	-	800	-	800
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	93,433	93,433	-
-	-	-	5,847	5,847	-
-	-	-	353,206	-	353,206
-	-	-	-	-	-
(67,735)	-	67,735	(785,215)	(394,136)	391,079
(67,735)	30,642	98,377	(496,483)	(98,487)	397,996
-	-	-	190,456	191,106	650
-	-	-	190,456	191,106	650
(67,735)	30,642	98,377	(306,027)	92,619	398,646
67,735	67,737	2	612,862	651,562	38,700
\$ -	\$ 98,379	\$ 98,379	\$ 306,835	\$ 744,181	\$ 437,346

CITY OF ALACHUA, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
CAPITAL PROJECTS FUNDS - NON-MAJOR
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	San Felasco Conservation Corridor		
	Final Budget	Actual	Variance With Final Budget
Revenues			
Investment Income	\$ -	\$ 2	\$ 2
Total Revenues	-	2	2
Expenditures			
Current:			
Public Safety	3,824	-	3,824
Physical Environment	-	-	-
(Total Expenditures)	(3,824)	-	3,824
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,824)	2	3,826
Net Change in Fund Balance	(3,824)	2	3,826
Fund Balance, Beginning of Year	3,824	3,841	17
Fund Balance, End of Year	\$ -	\$ 3,843	\$ 3,843

CITY OF ALACHUA, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
CAPITAL PROJECTS FUNDS - NON-MAJOR
FOR THE YEAR ENDED SEPTEMBER 30, 2021
(Continued)

	Heritage Oaks Improvement		Variance With Final Budget
	Final Budget	Actual	
Revenues			
Investment Income (Loss)	\$ -	\$ -	\$ -
Total Revenues	-	-	-
Expenditures			
Current:			
Public Safety	-	-	-
Physical Environment	4,325	-	4,325
(Total Expenditures)	(4,325)	-	4,325
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,325)	-	4,325
Net Change in Fund Balance	(4,325)	-	4,325
Fund Balance, Beginning of Year	4,326	4,325	(1)
Fund Balance, End of Year	\$ 1	\$ 4,325	\$ 4,324

CITY OF ALACHUA, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
CAPITAL PROJECTS FUNDS - NON-MAJOR
FOR THE YEAR ENDED SEPTEMBER 30, 2021
(Continued)

	Mill Creek Sink Fund			CDBG Economic Development		
	Final Budget	Actual	Variance With Final Budget	Final Budget	Actual	Variance With Final Budget
Revenues						
Intergovernmental Revenues	\$ 716,908	\$ 419,057	\$ (297,851)	\$ (17,097)	\$ 10,797	\$ 27,894
Investment Income	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>716,908</u>	<u>419,057</u>	<u>(297,851)</u>	<u>(17,097)</u>	<u>10,797</u>	<u>27,894</u>
Expenditures						
Current:						
Transportation	-	-	-	-	-	-
Economic Environment	-	-	-	-	10,797	(10,797)
Parks and Recreation	-	-	-	-	-	-
Capital Outlay	716,908	438,080	278,828	-	-	-
(Total Expenditures)	<u>(716,908)</u>	<u>(438,080)</u>	<u>278,828</u>	<u>-</u>	<u>(10,797)</u>	<u>(10,797)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>(19,023)</u>	<u>(19,023)</u>	<u>(17,097)</u>	<u>-</u>	<u>17,097</u>
Net Change in Fund Balance	<u>-</u>	<u>(19,023)</u>	<u>(19,023)</u>	<u>(17,097)</u>	<u>-</u>	<u>17,097</u>
Fund Balance, Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,600)</u>	<u>(3,600)</u>
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ (19,023)</u>	<u>\$ (19,023)</u>	<u>\$ (17,097)</u>	<u>\$ (3,600)</u>	<u>\$ 13,497</u>

CITY OF ALACHUA, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
CAPITAL PROJECTS FUNDS - NON-MAJOR
FOR THE YEAR ENDED SEPTEMBER 30, 2021
(Concluded)

	Florida Job Growth Grant		
	Final Budget	Actual	Variance With Final Budget
Revenues			
Intergovernmental Revenues	\$ 16,872	\$ 777,883	\$ 761,011
Investment Income	-	-	-
Miscellaneous	-	-	-
Total Revenues	<u>16,872</u>	<u>777,883</u>	<u>761,011</u>
Expenditures			
Current:			
Transportation	-	-	-
Economic Environment	-	-	-
Parks and Recreation	-	-	-
Capital Outlay	16,872	3,000	13,872
(Total Expenditures)	<u>(16,872)</u>	<u>(3,000)</u>	<u>13,872</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>774,883</u>	<u>774,883</u>
Net Change in Fund Balance	-	774,883	774,883
Fund Balance, Beginning of Year	-	(774,883)	(774,883)
Fund Balance, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

STATISTICAL SECTION

(unaudited)

This part of the City of Alachua, Florida's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements and note disclosures says about the City's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends Information	
These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	79
Revenue Capacity Information	
These schedules contain information to help the reader assess the factors affecting the City's most significant local revenue source, which is property taxes.	89
Debt Capacity Information	
These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future. The City has no legal debt margin, thus it is not reported in these schedules.	94
Demographic and Economic Information	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place and to help make comparisons over time and with other governments.	101
Operating Information	
These schedules contain information about the City's operations and resources to help the reader understand how the City's financial information relates to the services the City provides and the activities it performs.	104
Sources: <i>Unless otherwise noted, the information in these schedules is derived from the annual financial reports for the relevant year. The City implemented GASB Statement No. 34 in 2003; schedules presenting government-wide information include information beginning in that year.</i>	

FINANCIAL TRENDS INFORMATION

Schedule 1
CITY OF ALACHUA, FLORIDA
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year			
	2012	2013	2014	2015
Governmental Activities				
Net Investment in Capital Assets	\$ 14,518,014	15,054,392	15,864,924	17,393,955
Restricted	2,302,270	2,104,955	1,328,668	1,933,806
Unrestricted	2,461,909	3,250,642	3,752,120	810,604
Total governmental activities net position	<u>\$ 19,282,193</u>	<u>20,409,989</u>	<u>20,945,712</u>	<u>20,138,365</u>
Business-type Activities				
Net Investment in Capital Assets	\$ 21,041,023	25,448,736	26,121,070	27,034,352
Restricted	2,927,873	1,067,119	688,818	737,724
Unrestricted	2,992,216	3,139,610	4,979,974	5,141,346
Total business-type activities net position	<u>\$ 26,961,112</u>	<u>29,655,465</u>	<u>31,789,862</u>	<u>32,913,422</u>
Primary Government				
Net Investment in Capital Assets	\$ 35,559,037	40,503,128	41,985,994	44,428,307
Restricted	5,230,143	3,172,074	2,017,486	2,671,530
Unrestricted	5,454,125	6,390,252	8,732,094	5,951,950
Total primary government net position	<u>\$ 46,243,305</u>	<u>50,065,454</u>	<u>52,735,574</u>	<u>53,051,787</u>

Note: Net position for FY 2015, in both Governmental and Business-type Activities, includes a prior period adjustment of beginning net position as a result of the GASB 68 implementation. The effect of GASB 68 resulted in a change in net position in Governmental Activities by \$(3,186,541) and in Business-type Activities of \$(807,347).

Fiscal Year					
2016	2017	2018	2019	2020	2021
19,616,277	22,463,590	23,893,386	31,404,781	38,811,346	39,709,937
697,533	965,855	1,118,805	720,643	824,515	877,524
1,596,788	34,697	1,170,134	(228,560)	(1,331,158)	(292,015)
<u>21,910,598</u>	<u>23,464,142</u>	<u>26,182,325</u>	<u>31,896,864</u>	<u>38,304,703</u>	<u>40,295,446</u>
26,925,962	27,105,739	27,305,901	30,545,539	32,375,147	36,157,170
803,328	829,815	845,867	766,948	497,822	-
7,524,704	8,213,058	10,039,192	8,850,939	8,714,790	7,501,011
<u>35,253,994</u>	<u>36,148,612</u>	<u>38,190,960</u>	<u>40,163,426</u>	<u>41,587,759</u>	<u>43,658,181</u>
46,542,239	49,569,329	51,199,287	61,950,320	71,186,493	75,867,107
1,500,861	1,795,670	1,964,672	1,487,591	1,322,337	877,524
9,121,492	8,247,755	11,209,326	8,622,379	7,383,632	7,208,996
<u>57,164,592</u>	<u>59,612,754</u>	<u>64,373,285</u>	<u>72,060,290</u>	<u>79,892,462</u>	<u>83,953,627</u>

Schedule 2
CITY OF ALACHUA, FLORIDA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year			
	2012	2013	2014	2015
Expenses				
Governmental activities:				
General government	\$ 3,080,777	2,813,888	2,719,659	2,690,754
Public safety	3,009,977	3,085,939	3,164,017	3,215,211
Physical environment	737,191	795,886	789,404	840,642
Transportation	708,219	694,479	758,198	813,619
Economic environment	148,614	176,463	212,978	192,386
Parks and recreation	748,726	758,883	1,318,191	892,715
Human Services	0	0	0	0
Interest on long-term debt	426,780	435,587	418,674	413,851
Total governmental activities expenses	8,860,284	8,761,125	9,381,121	9,059,178
Business-type Activities				
Electric	9,745,061	10,083,138	11,863,813	12,377,194
Water and sewer	4,715,831	3,634,733	3,621,216	3,365,172
Mosquito control	55,105	49,446	53,461	41,815
Total business-type activities	14,515,997	13,767,317	15,538,490	15,784,181
Total primary government expenses	23,376,281	22,528,442	24,919,611	24,843,359
Program Revenues				
Governmental activities:				
Charges for services:				
General government	346,639	495,774	317,475	371,184
Public safety	156,036	54,418	297,144	237,108
Physical environment	816,165	809,118	823,782	842,168
Transportation	12,200	12,565	13,370	14,656
Economic environment	0	0	0	0
Parks and recreation	40,295	32,615	27,243	31,901
Human Services	0	0	0	0
Operating grants and contributions	217,569	270,027	251,953	485,404
Capital grants and contributions	1,033,364	756,335	577,993	1,029,007
Total governmental activities program revenues	\$ 2,622,268	2,430,852	2,308,960	3,011,428
Business-type activities:				
Charges for services:				
Electric	\$ 12,519,393	13,073,827	15,171,323	15,693,189
Water and sewer	2,952,806	3,144,427	3,350,473	3,429,227
Mosquito control	50,073	54,585	56,291	57,115
Operating grants and contributions	0	551,284	24,527	24,527
Capital grants and contributions	138,066	1,321,644	662,887	0
Total business-type activities program revenues	15,660,338	18,145,767	19,265,501	19,204,058
Total primary government program revenues	18,282,606	20,576,619	21,574,461	22,215,486
Net (Expense) Revenue				
Governmental activities	(6,238,016)	(6,330,273)	(7,072,161)	(6,047,750)
Business-type activities	1,144,341	4,378,450	3,727,011	3,419,877
Total primary government net expense	\$ (5,093,675)	(1,951,823)	(3,345,150)	(2,627,873)

Fiscal Year					
2016	2017	2018	2019	2020	2021
3,028,258	3,486,727	3,599,652	3,929,844	4,312,382	4,279,253
3,610,483	4,085,731	3,654,092	4,005,543	4,448,401	3,808,353
828,282	724,084	728,897	697,179	709,120	739,350
918,754	982,780	1,009,907	1,146,987	1,132,041	1,319,813
239,226	237,578	347,468	361,475	348,111	366,847
741,416	730,895	1,113,466	1,240,993	1,354,105	1,545,586
0	0	0	0	51,787	129,547
567,472	472,693	458,943	441,643	425,762	409,116
9,933,891	10,720,488	10,912,425	11,823,664	12,781,709	12,597,865
11,250,351	10,487,281	10,421,132	10,993,671	10,973,016	11,363,594
3,403,639	3,974,417	3,861,470	4,376,020	4,496,164	4,716,240
43,026	33,859	43,389	64,968	41,531	46,369
14,697,016	14,495,557	14,325,991	15,434,659	15,510,711	16,126,203
24,630,907	25,216,045	25,238,416	27,258,323	28,292,420	28,724,068
398,171	356,558	424,864	465,209	499,375	528,747
294,121	334,904	320,734	460,845	557,469	760,854
864,936	805,619	796,313	811,177	819,832	831,301
23,104	33,871	34,790	40,108	41,157	45,230
0	0	0	0	0	0
30,654	34,865	73,653	113,726	48,268	172,483
0	0	0	0	0	0
266,003	300,985	243,010	399,811	277,541	508,954
1,032,140	763,611	1,864,531	5,292,668	7,004,740	1,207,760
2,909,129	2,630,413	3,757,895	7,583,544	9,248,382	4,055,329
15,129,466	13,736,261	14,066,610	14,098,831	14,454,678	14,899,859
3,969,605	3,852,329	4,089,464	4,158,288	4,366,496	5,146,692
57,991	58,909	59,831	60,487	60,786	61,889
0	0	0	75,407	6,266	15,000
0	0	350,000	768,000	0	138,665
19,157,062	17,647,499	18,565,905	19,161,013	18,888,226	20,262,105
22,066,191	20,277,912	22,323,800	26,744,557	28,136,608	24,317,434
(7,024,762)	(8,090,075)	(7,154,530)	(4,240,120)	(3,533,327)	(8,542,536)
4,460,046	3,151,942	4,239,914	3,726,354	3,377,515	4,135,902
(2,564,716)	(4,938,133)	(2,914,616)	(513,766)	(155,812)	(4,406,634)

Schedule 2 (Concluded)
CITY OF ALACHUA, FLORIDA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	Fiscal Year			
	2012	2013	2014	2015
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes				
Property taxes	\$ 3,695,306	3,650,565	3,650,563	3,638,572
Utility taxes	1,191,592	1,120,707	1,118,050	1,165,926
Discretionary Sales Surtax	0	0	0	0
Communications services taxes	379,347	333,439	313,826	346,275
Local option gas tax	0	0	0	0
Business license tax	49,898	49,723	46,691	49,645
Franchise fees	0	0	0	0
Intergovernmental revenue	600,600	626,460	657,312	703,123
Unrestricted investment earnings	15,289	13,401	8,321	6,617
Miscellaneous	637,528	150,228	114,923	902,230
Capital asset transfers	0	0	0	0
Gain on disposal of capital assets	0	0	0	0
Special item	0	0	0	(3,186,541)
Transfers	1,553,882	1,698,102	1,698,198	1,614,556
Total governmental activities	<u>8,123,442</u>	<u>7,642,625</u>	<u>7,607,884</u>	<u>5,240,403</u>
Business-type activities:				
Unrestricted investment earnings	17,395	11,665	7,330	4,280
Miscellaneous	62,673	80,881	98,254	117,079
Capital asset transfers	0	0	0	0
Gain on disposal of capital assets	0	0	0	0
Special item	0	0	0	(803,120)
Transfers	(1,553,882)	(1,698,102)	(1,698,198)	(1,614,556)
Total business-type activities	<u>(1,473,814)</u>	<u>(1,605,556)</u>	<u>(1,592,614)</u>	<u>(2,296,317)</u>
Total primary government	<u>\$ 6,649,628</u>	<u>6,037,069</u>	<u>6,015,270</u>	<u>2,944,086</u>
Change in Net Position				
Governmental activities	\$ 1,885,426	1,312,352	535,723	(807,347)
Business-type activities	(329,473)	2,772,894	2,134,397	1,123,560
Total primary government	<u>\$ 1,555,953</u>	<u>4,085,246</u>	<u>2,670,120</u>	<u>316,213</u>

Note: Net position for FY 2015, in both Governmental and Business-type Activities, includes a prior period adjustment of beginning net position as a result of the GASB 68 implementation. The effect of GASB 68 resulted in a change in net position in Governmental Activities by \$(3,186,541) and in Business-type Activities of \$(807,347).

Fiscal Year					
2016	2017	2018	2019	2020	2021
3,982,499	4,171,075	4,090,645	4,280,381	4,489,384	4,726,998
1,387,113	1,423,860	1,450,979	1,506,043	1,481,057	1,608,171
0	368,655	605,530	609,820	571,527	684,556
338,750	311,859	323,331	332,749	361,901	321,121
0	0	0	0	0	0
48,398	48,649	49,970	51,497	47,733	39,549
0	0	0	0	0	0
743,242	801,244	823,041	853,502	790,075	1,019,001
25,692	32,812	58,385	114,730	30,281	5,407
194,070	103,364	97,195	140,609	101,531	57,535
0	0	0	0	0	0
0	0	0	0	0	0
(123,628)	0	0	0	0	0
2,200,859	2,382,101	2,362,597	2,065,328	2,067,677	2,071,641
8,796,995	9,643,619	9,861,673	9,954,659	9,941,166	10,533,979
7,166	23,498	99,537	187,324	58,977	6,161
74,219	101,279	58,336	124,115	55,518	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
(2,200,859)	(2,382,101)	(2,362,597)	(2,065,328)	(2,067,677)	(2,071,641)
(2,119,474)	(2,257,324)	(2,204,724)	(1,753,889)	(1,953,182)	(2,065,480)
6,677,521	7,386,295	7,656,949	8,200,770	7,987,984	8,468,499
1,772,233	1,553,544	2,707,143	5,714,539	6,407,839	1,991,443
2,340,572	894,618	2,035,190	1,972,465	1,424,333	2,070,422
4,112,805	2,448,162	4,742,333	7,687,004	7,832,172	4,061,865

Schedule 3
CITY OF ALACHUA, FLORIDA
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	Fiscal Year			
	2012	2013	2014	2015
General Fund				
Nonspendable	\$ 1,768,547	1,819,012	1,411,513	1,726,625
Restricted	15,478	12,626	15,462	26,154
Assigned	157,490	653,673	727,248	549,035
Unassigned	2,384,803	2,689,621	3,434,709	3,324,514
Reserved	0	0	0	0
Unreserved	0	0	0	0
Total general fund	<u>\$ 4,326,318</u>	<u>5,174,932</u>	<u>5,588,932</u>	<u>5,626,328</u>
All Other Governmental Funds				
Nonspendable	\$ 9,549	13,621	23,607	10,999
Restricted	2,453,267	2,072,294	1,459,511	2,065,728
Assigned	0	0	0	0
Unassigned	(1,402,080)	(1,216,869)	(1,282,361)	(1,194,361)
Reserved	0	0	0	0
Unreserved, reported in:				
Special revenue funds	0	0	0	0
Debt service funds	0	0	0	0
Capital projects funds	0	0	0	0
Total all other governmental funds	<u>\$ 1,060,736</u>	<u>869,046</u>	<u>200,757</u>	<u>882,366</u>

Fiscal Year					
2016	2017	2018	2019	2020	2021
1,128,744	627,675	750,470	3,104,103	3,022,285	1,634,204
26,167	10,448	3,693	12,824	12,427	0
2,050,825	306,543	2,354,747	1,228,534	1,597,253	1,454,295
2,931,335	3,813,331	2,774,649	2,705,928	2,516,089	3,888,829
0	0	0	0	0	0
0	0	0	0	0	0
6,137,071	4,757,997	5,883,559	7,051,389	7,148,054	6,977,328
12,226	21,826	5,693	597	589	5,613
4,635,975	955,407	1,115,112	707,819	812,088	878,224
697,959	559,861	494,228	491,462	502,343	537,640
(667,489)	(300,000)	(95,699)	(2,802,715)	(2,539,356)	(1,098,942)
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
4,678,671	1,237,094	1,519,334	(1,602,837)	(1,224,336)	322,535

Schedule 4
CITY OF ALACHUA, FLORIDA
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	Fiscal Year			
	2012	2013	2014	2015
Revenues				
Taxes	\$ 5,531,359	5,364,716	5,344,809	5,430,545
Permits, fees, and special assessments	410,673	448,531	507,102	495,716
Intergovernmental revenues	1,481,397	1,038,824	1,149,737	1,887,631
Charges for services	918,349	906,021	902,045	947,960
Fines and forfeitures	41,023	48,181	63,393	43,769
Interest	15,289	13,401	8,321	6,617
Miscellaneous	793,738	174,019	171,720	998,455
Total revenues	<u>9,191,828</u>	<u>7,993,693</u>	<u>8,147,127</u>	<u>9,810,693</u>
Expenditures				
General government	2,798,685	2,534,198	2,511,783	2,560,365
Public safety	2,869,912	2,916,255	3,004,179	3,128,641
Physical environment	737,137	795,832	789,349	840,588
Transportation	475,306	473,721	474,618	488,529
Economic environment	136,857	161,923	197,491	172,559
Human Services	0	0	0	0
Parks and recreation	645,313	657,592	710,454	789,635
Debt service:				
Principal	210,000	215,000	304,621	321,840
Interest and fiscal charges	420,787	430,470	421,513	424,885
Capital outlay	<u>1,733,572</u>	<u>1,746,650</u>	<u>1,685,606</u>	<u>1,979,202</u>
Total expenditures	<u>10,027,569</u>	<u>9,931,641</u>	<u>10,099,614</u>	<u>10,706,244</u>
Excess (deficiency) of revenues over (under) expenditures	(835,741)	(1,937,948)	(1,952,487)	(895,551)
Other Financing Sources (Uses)				
Proceeds from the sale of capital assets	13,220	11,270	0	0
Proceeds from borrowing	0	885,500	0	1,150,000
Payments to refunding bond escrow agent	0	0	0	(1,150,000)
Insurance proceeds	0	0	0	0
Transfers in	3,182,229	2,454,088	2,557,976	2,979,434
Transfers out	(1,628,347)	(755,986)	(859,778)	(1,364,878)
Total other financing sources (uses)	<u>1,567,102</u>	<u>2,594,872</u>	<u>1,698,198</u>	<u>1,614,556</u>
Net change in fund balances	<u>\$ 731,361</u>	<u>656,924</u>	<u>(254,289)</u>	<u>719,005</u>
Debt service as a percentage of noncapital expenditures	7.6%	7.9%	8.6%	8.6%

Source: City of Alachua Financial Reports

Note:

A) Section 108, Series 2001A loan refinanced in FY 2015.

B) Capital Improvement Revenue and Revenue Refunding Bonds, Series 2016 issued in FY 2016. Issue refunded \$7.1 million of outstanding Capital Improvement and Refunding Revenue Bonds, Series 2006.

Fiscal Year					
2016	2017	2018	2019	2020	2021
6,004,417	6,574,325	6,771,785	7,039,344	7,197,160	7,661,926
491,381	491,187	536,096	564,860	581,834	797,763
1,796,689	1,594,494	1,241,335	3,723,450	8,201,739	2,908,312
1,067,509	982,949	1,060,719	1,217,916	1,312,746	1,459,927
34,312	64,531	29,230	78,810	40,987	46,308
25,692	32,812	58,385	114,730	30,283	5,407
192,843	107,699	89,425	137,858	47,637	47,324
9,612,843	9,847,997	9,786,975	12,876,968	17,412,386	12,926,967
2,741,395	3,064,460	3,156,600	3,332,416	3,604,814	4,131,805
3,283,396	3,555,867	3,133,453	3,261,173	3,513,424	3,771,476
828,228	724,030	728,843	697,125	709,066	739,296
566,945	563,055	562,857	667,209	592,393	684,572
197,743	186,235	294,475	300,062	233,817	315,730
0	0	0	0	51,787	129,547
640,079	592,608	793,078	876,510	954,871	1,136,982
418,711	482,911	534,888	464,197	479,892	515,433
474,815	486,444	489,477	471,882	456,514	440,173
4,339,117	7,395,139	1,048,099	6,826,063	8,408,319	1,757,449
13,490,429	17,050,749	10,741,770	16,896,637	19,004,897	13,622,463
(3,877,586)	(7,202,752)	(954,795)	(4,019,669)	(1,592,511)	(695,496)
0	0	0	0	0	0
13,207,453	0	0	0	0	0
(7,100,000)	0	0	0	0	0
0	0	0	0	0	0
3,437,126	5,478,044	3,398,431	3,015,805	3,033,621	3,048,523
(1,236,267)	(3,095,943)	(1,035,834)	(950,476)	(965,944)	(976,882)
8,308,312	2,382,101	2,362,597	2,065,329	2,067,677	2,071,641
4,430,726	(4,820,651)	1,407,802	(1,954,340)	475,166	1,376,145
9.8%	10.0%	10.6%	9.3%	8.8%	8.1%

REVENUE CAPACITY INFORMATION

Schedule 5
CITY OF ALACHUA
ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS

Fiscal Year Ended September 30		Residential Property	Commercial Property	Agricultural Property	Industrial Property
2012	\$	275,660,490	104,238,080	59,247,070	129,060,290
2013		279,161,950	106,282,970	57,665,520	130,863,550
2014		281,698,170	106,926,610	56,734,615	128,789,230
2015		287,733,692	106,342,560	57,151,050	122,327,400
2016		298,701,155	107,851,700	57,903,000	120,895,840
2017		309,304,486	113,985,346	53,879,730	121,952,410
2018		335,714,108	103,460,140	54,743,787	176,570,660
2019		357,724,814	106,719,620	60,071,970	179,366,290
2020		375,232,012	117,826,179	58,052,873	176,592,913
2021		384,017,832	121,199,899	59,666,304	194,476,724

Source: Alachua County Property Appraiser

Non-Taxable Real Property	Personal and Centrally Assessed Property	Less: Tax Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate
260,266,024	146,380,912	272,929,424	701,923,442	5.5000
286,179,813	103,588,381	281,978,533	681,763,651	5.5000
285,937,360	108,914,101	281,927,200	687,072,886	5.5000
290,459,714	103,433,849	284,232,894	683,215,371	5.5000
287,466,114	100,745,527	285,472,955	688,090,381	5.9900
291,778,105	107,092,736	286,363,129	711,629,684	5.9900
306,847,540	107,354,328	302,079,280	782,611,283	5.3900
323,835,410	110,932,918	318,382,990	820,268,032	5.3900
329,621,158	124,683,997	325,488,330	856,520,802	5.3900
349,185,630	129,653,433	331,380,488	906,819,334	5.3900

Schedule 6
CITY OF ALACHUA, FLORIDA
DIRECT AND OVERLAPPING PROPERTY TAX RATES
LAST TEN FISCAL YEARS
(rate per \$1,000 of assessed value)

Fiscal Year Ended Sept. 30,	Direct			Overlapping							
	Basic Rate	General Obligation Debt Service	Total City	Alachua BOCC	Alachua BOCC GO Debt	Alachua County Library District	Library Debt Service	Alachua County Children's Trust	School Board	Suwannee River Water Management District	St. Johns River Water Management District
2012	5.5000	0.0000	5.5000	8.5956	0.2500	1.3638	0.1152	0.0000	9.0920	0.4143	0.3313
2013	5.5000	0.0000	5.5000	8.5956	0.2500	1.3638	0.1130	0.0000	8.5490	0.4143	0.3313
2014	5.5000	0.0000	5.5000	8.7990	0.2500	1.3638	0.0950	0.0000	8.4020	0.4143	0.3283
2015	5.5000	0.0000	5.5000	8.7990	0.2500	1.3638	0.0950	0.0000	8.4100	0.0420	0.3164
2016	5.9900	0.0000	5.9900	8.7950	0.1595	1.4538	0.0900	0.0000	8.3420	0.4104	0.3023
2017	5.9900	0.0000	5.9900	8.9290	0.0000	1.3371	0.0750	0.0000	7.9360	0.4093	0.2885
2018	5.3900	0.0000	5.3900	8.4648	0.0000	1.2655	0.0000	0.0000	7.6250	0.4027	0.2724
2019	5.3900	0.0000	5.3900	8.2829	0.0000	1.2303	0.0000	0.0000	7.2640	0.3948	0.2562
2020	5.3900	0.0000	5.3900	8.2729	0.0000	1.1825	0.0000	0.5000	7.1440	0.3840	0.2414
2021	5.3900	0.0000	5.3900	7.8935	0.0000	1.1289	0.0000	0.5000	6.9150	0.3696	0.2287

Source: Alachua County Property Appraiser

Schedule 7
CITY OF ALACHUA, FLORIDA
PRINCIPAL PROPERTY TAX PAYERS
CURRENT YEAR AND NINE YEARS PRIOR

Taxpayer	Fiscal Year 2021			Fiscal Year 2012		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Wal-Mart Stores East LP	\$ 64,221,673	1	9.15%	\$ 74,789,790	1	10.65%
Dolgencorp, Inc.	56,954,982	2	8.11%	53,558,260	2	7.63%
SNH Medical Office Properties	49,590,500	3	7.07%	10,518,880	5	1.50%
Regeneration Technologies, Inc.	28,363,259	5	4.05%	20,878,920	4	2.97%
Baugh Southeast Cooperative, Inc.	27,414,300	4	3.91%	44,410,560	3	6.33%
Alachua Development, LLC	17,946,388	6	2.56%	7,885,330	7	1.12%
Ology Bioservices, Inc.	11,720,140	7	1.67%	--		0.00%
Waco Properties, Inc.	9,999,008	8	1.43%	7,100,100	8	1.01%
Alachua FL 0716 LLC	8,770,217	9	1.25%	--		0.00%
Lowes Home Centers, Inc.	7,249,843	10	1.04%	9,355,400	6	1.33%
Hunter Marine Corp.				5,651,750	9	0.81%
MAS Holding Company, Inc.				5,274,500	10	0.75%
	<u>\$ 282,230,310</u>		<u>40.24%</u>	<u>\$ 239,423,490</u>		<u>34.10%</u>

Source: Alachua County Tax Collector

Schedule 8
CITY OF ALACHUA, FLORIDA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year Ended September 30	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2012	3,860,579	3,688,577	95.5%	6,729	3,695,307	95.7%
2013	3,749,700	3,612,853	96.4%	37,712	3,650,565	97.4%
2014	3,778,901	3,643,042	96.4%	7,521	3,650,563	96.6%
2015	3,757,685	3,632,904	96.7%	5,669	3,638,573	96.8%
2016	4,130,829	3,975,018	96.2%	7,481	3,982,499	96.4%
2017	4,262,662	4,164,772	97.7%	6,303	4,171,075	97.9%
2018	4,230,837	4,085,398	96.6%	5,247	4,090,645	96.7%
2019	4,404,414	4,296,687	97.6%	(16,306)	4,280,381	97.2%
2020	4,539,399	4,475,397	98.6%	13,987	4,489,384	98.9%
2021	4,892,610	4,719,365	96.5%	7,636	4,727,001	96.6%

Sources: City of Alachua Financial System Data
Department of Revenue
Alachua County Property Appraiser
Alachua County Tax Collector

DEBT CAPACITY INFORMATION

Schedule 9
CITY OF ALACHUA, FLORIDA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS

Fiscal Year	Governmental Activities				
	Gen. Govt. Revenue Bonds	Gen. Govt. Participation Certificates	Sales Tax Revenue Notes	Tax Increment Revenue Note	Financing Loans / Capital Leases
2012	\$ 7,478,669	1,390,000	0	0	0
2013	7,379,974	1,275,000	0	885,500	0
2014	7,281,279	1,150,000	0	805,879	500,000
2015	7,177,584	1,015,000	0	724,038	500,000
2016	12,937,326	875,000	0	640,370	680,085
2017	12,839,292	725,000	0	554,834	506,710
2018	12,622,858	560,000	0	467,389	0
2019	12,399,024	385,000	0	377,994	0
2020	12,171,488	200,000	0	286,601	0
2021	11,925,453	0	0	193,169	0

Note: Details regarding the City's outstanding debt can be found in the notes to the financial statements.

Business-Type Activities						
Utility Acquisition Bonds	Utility Refunding Bonds	Utility Revenue Bonds	Loans/ Capital Leases	Total Primary Government	Percentage of Personal Income	Per Capita
600,000	5,905,000	286,000	10,193,012	25,852,681	8.14%	2,838
530,000	4,695,000	0	8,362,907	23,128,381	7.00%	2,532
455,000	4,060,000	0	8,411,413	22,663,571	6.41%	2,437
375,000	3,410,000	0	8,345,992	21,547,614	5.86%	2,254
290,000	2,750,000	4,611,853	8,229,683	31,014,317	7.91%	3,135
200,000	2,085,000	4,576,964	8,086,990	29,574,790	7.36%	2,977
105,000	1,405,000	4,500,471	7,917,275	27,577,993	6.51%	2,716
0	710,000	4,421,382	12,220,079	30,513,479	6.95%	2,963
0	0	4,340,996	11,995,158	28,994,243	5.57%	2,769
0	0	4,262,996	11,327,436	27,709,054	5.45%	2,576

Schedule 10
CITY OF ALACHUA, FLORIDA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF SEPTEMBER 30, 2021

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable	Estimated Share of Overlapping Debt
Direct:			
Capital Improvement Revenue and Revenue Refunding Bonds, 2016	\$ 11,312,575	100.00%	\$ 11,312,575
Redevelopment Revenue Note, 2013	193,169	100.00%	193,169
Total direct debt			11,505,744
Overlapping:			
Alachua County Board of County Commissioners:			
Public Improvement Revenue Note, 2014	4,207,000	5.59%	234,972
Capital Improvement Revenue Note, 2015A	2,005,000	5.59%	111,984
Public Improvement Revenue Refunding Note, 2015B	8,523,000	5.59%	476,031
Public Improvement Revenue Refunding Note, 2016	9,615,000	5.59%	537,022
Public Improvement Revenue Note, 2017	1,295,000	5.59%	72,329
Capital Improvement Revenue Refunding Note, 2017	1,317,000	5.59%	73,558
Local Option Gas Tax Revenue Note, 2018	10,185,000	5.59%	568,858
Capital Improvement Revenue Note, 2020A	3,420,000	5.59%	191,016
Capital Improvement Revenue Note, 2020B	4,400,000	5.59%	245,751
Capital Improvement Revenue Note, 2020C	12,500,000	5.59%	698,156
Tourist Development Tax Revenue Note, 2021AB	30,000,000	5.59%	1,675,575
School Board of Alachua County:			
Bus Purchase 2020	6,305,230	5.03%	317,365
Certificates of Participation	122,682,196	5.03%	6,175,041
Qualified School Construction Bonds	11,211,997	5.03%	564,341
Build America Bonds	3,384,016	5.03%	170,330
Total overlapping debt	231,050,439		12,112,329
Total direct and overlapping debt	\$ 231,050,439		\$ 23,618,073

Sources: City of Alachua Finance Department and the Alachua County Finance Department.

Notes:

(1) Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and the businesses of Alachua. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident and, therefore, responsible for repaying the debt of each overlapping government.

(2) Ratio of assessed valuation of taxable property in overlapping unit to that within the City of Alachua.

Schedule 11
CITY OF ALACHUA, FLORIDA
PLEDGED-REVENUE COVERAGE
GENERAL GOVERNMENT DEBT
LAST TEN FISCAL YEARS

Fiscal Year	Pledged Revenue	Section 108 Loan Debt Service		Coverage
		Principal	Interest	
2012	\$ 946,444	110,000	96,130	4.59
2013	966,702	115,000	89,530	4.73
2014	1,006,475	125,000	82,538	4.85
2015	1,057,098	135,000	77,762	4.97
2016	1,133,662	140,000	16,405	7.25
2017	1,190,516	150,000	15,242	7.20
2018	1,235,434	165,000	13,848	6.91
2019	1,310,196	175,000	11,654	7.02
2020	1,272,267	185,000	8,363	6.58
2021	1,428,992	200,000	3,917	7.01

Fiscal Year	Pledged Revenue	Series 2006 Capital Improvement Debt Service		Coverage
		Principal	Interest	
2012	\$ 3,795,453	100,000	324,258	8.95
2013	6,255,215	100,000	320,695	14.87
2014	6,123,156	100,000	316,883	14.69
2015	6,024,910	105,000	312,783	14.42
2016	6,402,248	110,000	304,448	15.45
2017	0	0	0	N/A
2018	0	0	0	N/A
2019	0	0	0	N/A
2020	0	0	0	N/A
2021	0	0	0	N/A

Notes:

- (1) Pledged revenue for the Section 108 Loan consists of Half Cent Sales Tax, Franchise Fees, and Guaranteed Entitlement Revenue.
- (2) Original Section 108 Loan Series 2001A was refinanced by HUD in FY 2014-2015.
- (3) Pledged revenue for the Series 2006 bonds consists of various non ad valorem revenue. This issue was in FY 2016 by the covenant-to-budget Series 2016 Capital Improvement and Revenue Refunding bonds.

Schedule 12
CITY OF ALACHUA, FLORIDA
PLEDGED-REVENUE COVERAGE
SALES TAX REVENUE NOTES
LAST TEN FISCAL YEARS

Fiscal Year	Sales Tax Revenue	Sales Tax Rev Note-1995 Debt Service			Sales Tax Rev Note-1999A Debt Service		
		Principal	Interest	Coverage	Principal	Interest	Coverage
2012	\$ 0	\$ 0	\$ 0	0.00	\$ 0	\$ 0	0.00
2013	0	0	0	0.00	0	0	0.00
2014	0	0	0	0.00	0	0	0.00
2015	0	0	0	0.00	0	0	0.00
2016	0	0	0	0.00	0	0	0.00
2017	0	0	0	0.00	0	0	0.00
2018	0	0	0	0.00	0	0	0.00
2019	0	0	0	0.00	0	0	0.00
2020	0	0	0	0.00	0	0	0.00
2021	0	0	0	0.00	0	0	0.00

Fiscal Year	Sales Tax Revenue	Sales Tax Rev Note-1999B Debt Service			Sales Tax Rev Note-2000 Debt Service		
		Principal	Interest	Coverage	Principal	Interest	Coverage
2012	\$ 0	\$ 0	\$ 0	0.00	\$ 0	\$ 0	0.00
2013	0	0	0	0.00	0	0	0.00
2014	0	0	0	0.00	0	0	0.00
2015	0	0	0	0.00	0	0	0.00
2016	0	0	0	0.00	0	0	0.00
2017	0	0	0	0.00	0	0	0.00
2018	0	0	0	0.00	0	0	0.00
2019	0	0	0	0.00	0	0	0.00
2020	0	0	0	0.00	0	0	0.00
2021	0	0	0	0.00	0	0	0.00

Notes:

(1) The Sales Tax 1995 and 2000 were paid off in Fiscal Year 2006 with proceeds from Series 06 Capital Improvement/Refunding Bonds.

(2) The Sales Tax 1999A and 1999B were paid off in Fiscal Year 2001 with proceeds from Section 108 Loan.

Schedule 13
CITY OF ALACHUA, FLORIDA
PLEDGED-REVENUE COVERAGE
TAX INCREMENT REVENUE NOTES
LAST TEN FISCAL YEARS

Fiscal Year	Tax Increment Revenue	Debt Service Requirements			Coverage
		Principal	Interest	Total	
2012	\$ 451,046	0	0	0	N/A
2013	440,175	0	0	0	N/A
2014	445,355	79,622	19,658	99,280	4.49
2015	430,915	81,841	17,439	99,280	4.34
2016	446,504	83,668	15,612	99,280	4.50
2017	461,807	85,535	13,744	99,279	4.65
2018	442,610	87,445	11,835	99,280	4.46
2019	459,275	89,397	9,882	99,279	4.63
2020	466,184	91,392	7,887	99,279	4.70
2021	470,975	93,433	5,847	99,280	4.74

Notes:

- (1) The Tax Increment Revenue Notes are backed by the property tax revenue produced by the property tax rate of the City of Alachua and Alachua County applied to the increase in taxable assessed values above the base year taxable assessed valued multiplied by 95%.
- (2) 2000 Tax Increment Note paid off during FY 2010-2011.
- (3) 2013 Redevelopment Note Debt Service payment began in FY 2013-2014.

Schedule 14
CITY OF ALACHUA, FLORIDA
PLEDGED-REVENUE COVERAGE
UTILITY SYSTEM BONDS
LAST TEN FISCAL YEARS

Net Debt Service Requirements

Fiscal Year	Net Utility Revenue Available	Excise Taxes	Revenue Available for Debt Service	Total Debt	Coverage
2012	\$ 3,921,653	1,570,939	5,492,592	1,040,865	5.28
2013	4,555,312	1,454,146	6,009,458	1,162,198	5.17
2014	3,840,677	1,431,876	5,272,553	1,000,935	5.27
2015	3,295,525	1,512,201	4,807,726	1,120,818	4.29
2016	3,949,967	1,725,863	5,675,830	1,142,493	4.97
2017	3,042,563	1,735,719	4,778,282	1,158,811	4.12
2018	3,587,827	1,774,310	5,362,137	1,184,685	4.53
2019	3,137,138	1,838,792	4,975,930	1,214,577	4.10
2020	3,711,173	1,842,958	5,554,131	1,132,122	4.91
2021	4,003,398	1,929,292	5,932,690	1,059,513	5.60

Source: City of Alachua Financial Statements (Combining Statements of Revenues, Expenses, and Changes In Fund Net Position).

DEMOGRAPHIC AND ECONOMIC INFORMATION

Schedule 15
CITY OF ALACHUA, FLORIDA
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

Year	City Population	Gainesville MSA Population	Per Capita Personal Income	Total Personal Income	Unemployment Rate
2012	9,108	266,369	34,859	317,495,772	6.90%
2013	9,134	268,232	36,179	330,458,986	4.80%
2014	9,300	270,382	38,045	353,818,500	5.50%
2015	9,561	273,377	38,462	367,735,182	4.20%
2016	9,892	277,163	39,650	392,217,800	4.40%
2017	9,936	280,708	40,444	401,851,584	4.50%
2018	10,155	280,715	41,718	423,646,290	3.40%
2019	10,298	285,072	42,663	439,343,574	2.50%
2020	10,470	289,857	49,689	520,243,830	4.30%
2021	10,756	328,517	47,302	508,780,312	5.20%

Notes:

A) Per Capita Personal Income figures are based on Gainesville Metropolitan Statistical Area.

B) Unemployment rate figures are based on the Gainesville Metropolitan Statistical Area.

C) Population estimate as published by University of Florida Bureau of Economic and Business Research (BEBR).

Schedule 16
CITY OF ALACHUA, FLORIDA
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS PRIOR

Employer	Fiscal Year 2021			
	Type of Business	Number of Employees	Rank	% of Total
Walmart Distribution Center	Retail	1150	1	30.55%
Dollar General Distribution Center	Retail	864	2	22.95%
Regeneration Technologies, Inc.	Orthopedic/Cardio Implants	345	3	9.17%
School Board of Alachua County	Public Education	284	4	7.55%
Ology Bioservices, Inc.	Biologic Technologies	265	5	7.04%
Publix Supermarkets	Retail	229	6	6.08%
Sandvik Mining & Construction USA, LLC	Manufacturing	192	7	5.10%
Lowe's	Retail	167	8	4.44%
Baugh Southeast Cooperative, Inc. (Sysco)	Retail	136	9	3.61%
City of Alachua	City Government	132	10	3.51%
Total City Employment		3,764		

Source: Individual Employers

Employer	Fiscal Year 2012			
	Type of Business	Number of Employees	Rank	% of Total
Walmart Distribution Center	Retail	736	1	23.90%
Dollar General Distribution Center	Retail	624	2	20.27%
Regeneration Technologies, Inc.	Orthopedic/Cardio Implants	365	3	11.85%
Hunter Marine Corporation	Manufacturing	325	4	10.56%
School Board of Alachua County	Public Education	254	5	8.25%
Sage Software	Healthcare Management	220	6	7.15%
Sandvik Mining & Construction USA, LLC	Manufacturing	150	7	4.87%
State of Florida	State Government	144	8	4.68%
Baugh Southeast Cooperative, Inc.	Retail	132	9	4.29%
Hitchcock & Sons, Inc.	Grocery	129	10	4.19%
Total City Employment		3,079		

Source: Individual Employers

OPERATING INFORMATION

Schedule 17
CITY OF ALACHUA, FLORIDA
FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES
BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Administration	18.00	18.00	18.00	19.00	13.00	12.00	13.00	13.00	13.00	13.00
Culture and Recreation	6.00	7.00	7.00	7.00	7.00	5.00	6.00	7.00	8.00	8.00
Finance/Administrative Services	14.00	14.00	14.00	14.00	20.00	25.00	26.00	26.00	27.00	28.00
Police	29.50	29.50	29.50	30.00	31.50	32.50	34.50	34.50	36.50	36.50
Community Development and Planning	10.00	10.00	10.00	10.00	10.50	11.00	13.00	13.00	13.00	13.00
Public Services	38.00	38.00	38.00	37.00	38.00	38.00	40.00	40.00	41.00	43.00
Total	115.50	116.50	116.50	117.00	120.00	123.50	132.50	133.50	138.50	141.50

Source: City of Alachua Annual Budget

Notes:

- A) Community Development and Planning includes Compliance and Risk Management - 3.5 FTE in FY 2016.
- B) Purchasing, IT, and Facilities consolidated under Finance & Administrative Services during FY 2016.
- C) FTE for Electric System Planner added to Public Services during FY 2016.
- D) Recreation maintenance staff consolidated with Facilities in FY 2017.

Schedule 18
CITY OF ALACHUA, FLORIDA
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Public Safety:										
Arrests	162	228	161	206	217	247	320	304	228	183
Traffic citations issued	2,307	3,149	3,491	1,941	2,196	1,889	1,144	1,813	1,567	1,861
Planning and Development:										
New local business tax receipts issued	83	73	46	76	58	42	49	54	35	41
Building permits issued	441	489	539	642	605	531	948	668	716	641
Culture and Recreation:										
Participants in Summer Recreation Program	0	0	0	0	0	0	42	165	62	194
Electric Utility:										
Number of residential customers	3,605	3,645	3,721	3,790	3,866	3,855	3,828	3,881	3,901	3,988
Kilowatts per hour sold-residential	39,334,834	39,441,390	41,192,449	42,873,312	44,908,136	49,536,179	43,899,437	45,432,789	44,486,790	46,932,453
Number of commercial customers	819	855	868	845	850	833	939	1,086	1,102	1,134
Kilowatts per hour sold-commercial	78,085,867	73,371,218	75,053,504	76,684,358	76,684,358	88,739,370	85,042,289	86,828,532	77,724,048	86,999,274
Water Utility:										
Number of residential customers	3,166	3,244	3,296	3,377	3,455	3,435	3,481	3,532	3,569	3,676
Gallons sold	208,178,387	184,798,177	205,179,769	181,027,654	195,392,511	239,218,578	190,649,990	203,401,990	210,642,294	201,998,290
Number of commercial customers	493	505	530	534	544	524	526	534	547	570
Gallons sold	162,035,512	146,422,961	150,610,000	160,707,699	183,371,258	151,993,571	185,630,701	192,225,666	184,659,250	196,476,140
Wastewater Utility:										
Number of customers	2,702	2,755	2,820	2,886	2,977	2,953	2,984	3,035	3,073	3,133
Gallons of wastewater billed to customers	251,098,965	240,707,541	240,160,431	238,979,271	239,973,349	271,199,248	266,929,170	281,685,710	271,043,085	285,272,510
Reclaimed Water:										
Number of customers	0	0	1	1	1	1	1	1	1	1
Gallons of wastewater billed to customers	0	0	103,205,640	138,011,490	220,200	58,655,900	177,262,500	173,520,740	25,575	31,930
Solid Waste:										
Number of customers	3,300	3,343	3,411	3,490	3,532	3,554	3,604	3,685	3,695	3,774

Source: Various City Departments

Notes:

(A) Reclaimed Water became available for sale in Fiscal Year 2014.

Schedule 19
CITY OF ALACHUA, FLORIDA
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS

Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Public Safety:										
Police:										
Police stations	1	1	1	1	1	1	1	1	1	1
Police sub-stations	1	1	1	1	1	1	1	1	1	1
Fire:										
Fire stations	1	1	1	1	1	1	1	1	1	1
Public Services:										
Streets (miles)	55.77	48.00	48.00	48.00	48.00	49.10	49.97	52.00	52.00	56.00
Culture and Recreation:										
Parks	6	6	6	6	6	7	7	7	7	7
Tennis courts	2	2	2	2	2	2	2	2	2	2
Ball fields	11	11	11	11	11	11	11	11	11	11
Community centers	3	3	3	3	3	3	3	3	3	3
Skate park	1	1	1	1	1	1	1	1	1	1
Spray pool	1	1	1	1	1	1	1	1	1	1
Electric Utility:										
Substations	1	1	1	1	1	1	1	1	1	1
Water Utility:										
Wells	3	3	3	3	3	3	3	3	3	3
Wastewater Utility:										
Treatment capacity (millions of gallons per day)	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5	1.5

Source: Various City Departments

**OTHER INDEPENDENT AUDITOR'S
REPORTS AND SCHEDULES**

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Honorable Mayor, City Commissioners, and
City Manager
Alachua, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Alachua, Florida (the City), as of and for the year ended September 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated March 30, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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Honorable Mayor, City Commissioners, and
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Alachua, Florida

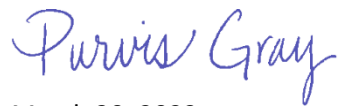
**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, non-compliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



March 30, 2022
Gainesville, Florida

INDEPENDENT ACCOUNTANT'S REPORT ON COMPLIANCE WITH SECTION 218.415, FLORIDA STATUTES

Honorable Mayor, City Commissioners, and
City Manager
Alachua, Florida

We have examined the City of Alachua, Florida's (the City) compliance with the requirements of Section 218.415, Florida Statutes, as of and for the year ended September 30, 2021, as required by Section 10.556(10)(a), *Rules of the Auditor General*. Management is responsible for the City's compliance with those requirements. Our responsibility is to express an opinion on the City's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the City complied, in all material respects, with the requirements referenced above. An examination involves performing procedures to obtain evidence about whether the City complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material non-compliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination of the City's compliance with the specified requirements.

In our opinion, the City complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2021.

This report is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the City Commissioners, and management and is not intended to be and should not be used by anyone other than these specified parties.



March 30, 2022
Gainesville, Florida

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MANAGEMENT LETTER

Honorable Mayor, City Commissioners, and
City Manager
Alachua, Florida

Report on the Financial Statements

We have audited the financial statements of the City of Alachua, Florida (the City) as of and for the year ended September 30, 2021, and have issued our report thereon dated March 30, 2022.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Chapter 10.550, *Rules of the Auditor General*.

Other Reporting Requirements

We have issued our independent auditor's report on internal control over financial reporting and on compliance and other matters based on an audit of the financial statements performed in accordance with *Government Auditing Standards*; and Independent Accountant's Report on an examination conducted in accordance with AICPA Professional Standards, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports and schedule, which are dated March 30, 2022, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. There were no such findings in the preceding audit report.

Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. These disclosures can be found in Note 1 to the financial statements.

Financial Condition and Management

- Sections 10.554(1)(i)5.a. and 10.556(7), *Rules of the Auditor General*, require us to apply appropriate procedures and communicate the results of our determination as to whether or not the City has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the City did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

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Honorable Mayor, City Commissioners, and
City Manager
Alachua, Florida

MANAGEMENT LETTER

- Pursuant to Sections 10.554(1)(i)5.b. and 10.556(8), *Rules of the Auditor General*, we applied financial condition assessment procedures for the City. It is management's responsibility to monitor the City's financial condition, and our financial condition assessment was based in part on representations made by management and review of financial information provided by same.
- Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Special District Component Units

Section 10.554(1)(i)5.c., *Rules of the Auditor General*, requires, if appropriate, that we communicate the failure of a special district that is a component unit of a county, municipality, or special district, to provide the financial information necessary for proper reporting of the component unit within the audited financial statements of the county, municipality, or special district in accordance with Section 218.39(3)(b), Florida Statutes. In connection with our audit, we did not note any special district component units that failed to provide the necessary information for proper reporting in accordance with Section 218.39(3)(b), Florida Statutes.

Specific Information

The required reporting items in accordance with Section 218.39(3)(c), Florida Statutes for the City of Alachua Community Redevelopment Agency (the CRA) have been reported in the separately-issued audited financial statements of the CRA.

Additional Matters

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires us to communicate non-compliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, and applicable management, and is not intended to be and should not be used by anyone other than these specified parties.

We wish to take this opportunity to thank you and your staff for the cooperation and courtesies extended to us during the course of our audit. Please let us know if you have any questions or comments concerning this letter, our accompanying reports, or other matters.



March 30, 2022
Gainesville, Florida

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COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

Honorable Mayor and City Council
City of Alachua, Florida

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Alachua, Florida, (the City), for the year ended September 30, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 12, 2021. Professional standards also require that we communicate to you the following information related to our audit:

Qualitative Aspects of Accounting Practices

Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements.

We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Upcoming Governmental Accounting Standards Board (GASB) Pronouncements

GASB has issued new accounting and financial reporting pronouncements which will become effective for the City's 2022 fiscal year reporting period:

- GASB Statement No. 87 – *Leases*, changes the accounting and financial reporting related to lease agreements for both lessees and lessors. Upon adoption, there will no longer be a distinction between the traditional capital and operating leases. The new guidance establishes that leases are a financing arrangement for the right to use an underlying asset.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

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City of Alachua, Florida

■ **Accumulated Depreciation and Depreciation Expense**

Management estimates accumulated depreciation and depreciation expense for capital assets using the straight-line method of depreciation and by determining estimated useful lives based on the classes of depreciable property described in the notes to the financial statements.

■ **Unbilled Revenue Receivable and Revenues**

Management's estimate of the unbilled revenue receivable on the statement of net position consists of actual cycle billings that are billed subsequent to year-end for consumption prior to September 30, 2021, multiplied by the average percentage of the cycle bills applicable to fiscal year 2021.

■ **Cost of Roads and Right-of-Ways**

Management's estimate of the cost of roads and related right-of-ways is based on historical costs and an analysis of peer group cost estimates.

■ **Other Postemployment Benefit Obligations (OPEB)**

The OPEB liability represents the estimated cost to fund the health insurance costs of employees of the City after they retire. This estimate is based on an actuarial study performed by a qualified actuary. The OPEB liability, deferred inflows, and deferred outflows are allocated between the governmental and business-type activities. There are underlying assumptions in the actuarial study, which if changed, could significantly affect the amount reported.

■ **Net Pension Liability, Pension Related Deferred Outflows and Inflows of Resources, and Pension Expense**

The City's share of the net pension liability, deferred outflows, deferred inflows, and pension expense of the Florida Retirement System's Pension and Health Insurance Subsidy plans are estimates based on actuarial studies performed by a qualified actuary retained by the Florida Division of Retirement.

We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Honorable Mayor and City Council
City of Alachua, Florida

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 30, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the City’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures on the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

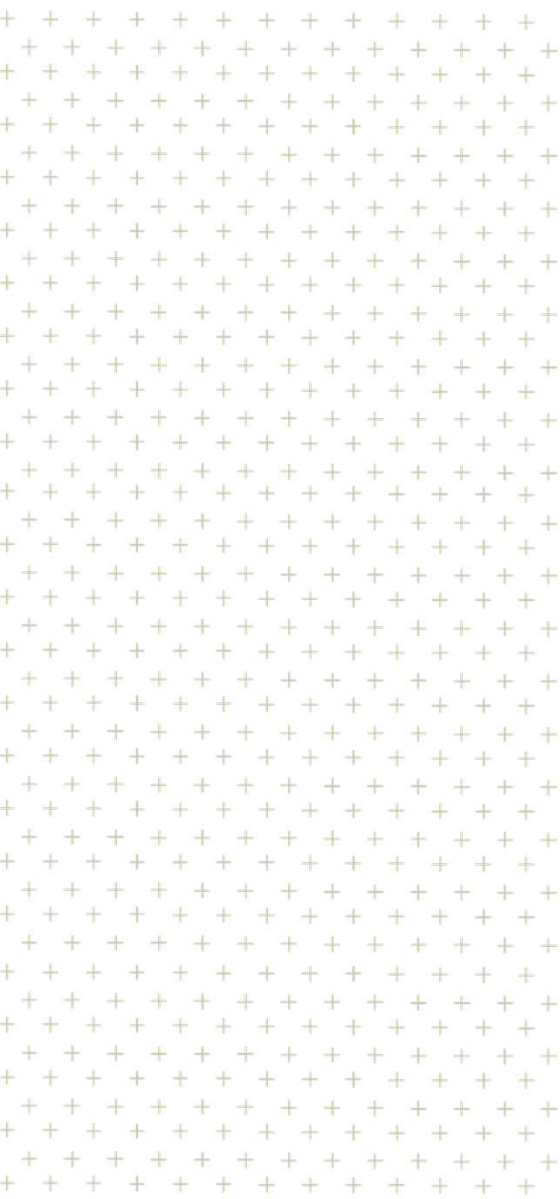
We were not engaged to report on the introductory section and statistical section, which accompany the financial statements but are not RSI. We did not audit or perform other procedures on this other information and we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the use of the City Council and management of the City and is not intended to be and should not be used by anyone other than these specified parties.



March 30, 2022
Gainesville, Florida



City of Alachua

Audit Results for the
Fiscal Year Ended
September 30, 2021

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Audit Engagement – What Did We Do?

Financial Audit

Financial Statements and Independent Auditor's Report

Internal Controls and Compliance Affecting
Financial Reporting

Examination of Compliance with Florida Statute on
Investment of Public Funds



Auditor's Reports

Matter	Conclusion
Auditor's Opinion on Financial Statements and Notes	- Fairly stated in all material respects - Unmodified Opinion ("Clean" Opinion)
Internal Control, Compliance, and Other Matters required to be reported under <i>Government Auditing Standards</i>	- No material weaknesses or significant deficiencies in internal control over financial reporting - No material instances of noncompliance or other matters
Compliance with F.S. 218.415	The City complied, in all material respects, with compliance requirements for local government investments

Auditor's Reports

Matter	Conclusion
Management Letter in accordance with Chapter 10.550, <i>Rules of the Auditor General</i>	• No current year findings or recommendations • No finding of financial emergency
IT System Evaluation conducted to obtain understanding of IT environment related to financial reporting process	• Recommendations have been provided to management

Significant Estimates and Judgments

Certain aspects of accounting are more qualitative and thus require more judgment and estimation by management. The following items represent the most significant estimates:

- Depreciation Expense and Accumulated Depreciation
- Unbilled Receivables and Allowance for Uncollectible Accounts
- Cost of Certain Roads and Right-of-Ways
- Net Pension Liability, Expense and Related Deferred Outflows and Inflows of Resources
- Net OPEB Liability, Expense and Related Deferred Outflows and Inflows of Resources

Significant Audit Matters

Matter	Conclusion
Accounting Policies	• No new accounting matters were adopted during 2021 • No transactions noted for which there is a lack of authoritative guidance
Financial Statement Disclosures	• The disclosures are neutral, consistent, and clear • No particularly significant disclosures
Adjustments Detected by the Audit Process	• No significant audit adjustments
Difficulties Encountered in Performing the Audit	• No significant difficulties encountered in dealing with management or performing the audit

Financial Highlights – General Fund

	2021	2020	Change
Revenues			
Taxes	\$ 6,977,372	\$ 6,625,633	\$ 351,739
Charges for Services	1,414,253	1,312,746	101,507
Intergovernmental	1,304,384	988,729	315,655
Other	867,576	671,748	195,828
Total Revenues	\$ 10,563,585	\$ 9,598,856	\$ 964,729
Expenses			
General Government	4,131,805	3,604,814	526,991
Public Safety	3,769,386	3,511,585	257,801
Physical Environment	709,238	694,687	14,551
Transportation	684,572	546,118	138,454
Economic Environment	10,077	0	10,077
Parks and Recreation	1,135,982	952,690	183,292
Capital Outlay	1,316,369	1,226,353	90,016
Total Expenses	\$ 11,757,429	\$ 10,536,247	\$ 1,221,182
Excess (Deficit)	(1,193,844)	(937,391)	(256,453)
Net Transfers In	1,023,118	1,034,056	(10,938)
Net Change in Fund Balance	\$ (170,726)	\$ 96,665	\$ (267,391)

Financial Highlights – General Fund

	2021	2020	Change
Total Assets	\$ 7,519,184	\$ 7,734,885	\$ (215,701)
Total Liabilities and Deferred Inflows	\$ 541,856	\$ 586,831	\$ (44,975)
Fund Balance			
Nonspendable	1,634,204	3,022,285	(1,388,081)
Restricted	0	12,427	(12,427)
Committed	0	0	0
Assigned	1,454,295	1,597,253	(142,958)
Unassigned	3,888,829	2,516,089	1,372,740
Total Fund Balance	\$ 6,977,328	\$ 7,148,054	\$ 1,229,782
Unassigned FB as a % of Total Expenditures	33%	24%	

Financial Highlights – Enterprise Funds

	2021	2020	Change
Revenues			
Charges for Services - Electric	\$ 14,852,176	\$ 14,454,678	\$ 397,498
Charges for Services - Water	2,072,493	1,802,830	269,663
Charges for Services - Wastewater	3,074,199	2,563,666	510,533
Other Operating Revenues	109,572	110,080	(508)
Total Revenues	\$ 20,108,440	\$ 18,931,254	\$ 1,177,186
Expenses			
Purchased Power	8,275,054	7,944,982	330,072
Personnel	1,578,330	1,729,904	(151,574)
Billing and Administration	2,084,697	2,322,111	(237,414)
Depreciation	1,654,117	1,539,782	114,335
Other Expenses	1,744,878	1,079,281	665,597
Total Expenses	\$ 15,337,076	\$ 14,616,060	\$ 721,016
Operating Income	4,771,364	4,315,194	456,170
Non-Operating Items (Net)	(308,582)	(340,825)	32,243
Income before Transfers	\$ 4,462,782	\$ 3,974,369	\$ 488,413
Capital Contributions	138,665	0	138,665
Transfers Out	(2,071,641)	(2,067,677)	(3,964)
Change in Net Position	\$ 2,529,806	\$ 1,906,692	\$ 623,114

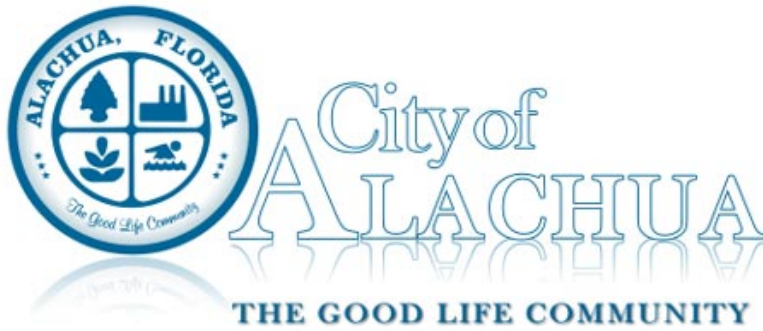
Financial Highlights – Enterprise Funds

	2021	2020	Change
Assets and Deferred Outflows			
Current Assets	\$ 13,789,986	\$ 15,214,521	\$ (1,424,535)
Restricted Assets	2,666,013	2,960,606	(294,593)
Capital and Non-Current Assets	47,971,564	44,129,960	3,841,604
Deferred Outflows	326,068	457,854	(131,786)
Total Assets and Deferred Outflows	\$ 64,753,631	\$ 62,762,941	\$ 1,990,690
Liabilities and Deferred Inflows			
Current Liabilities	5,880,422	5,201,405	679,017
Non-Current Liabilities	15,219,413	17,134,802	(1,915,389)
Deferred Inflows	721,387	24,131	697,256
Total Liabilities and Deferred Inflows	\$ 21,821,222	\$ 22,360,338	\$ (539,116)
Net Position			
Net Investment in Capital Assets	34,919,992	31,160,929	3,759,063
Restricted	0	421,504	(421,504)
Unrestricted	8,012,417	8,820,170	(807,753)
Total Net Position	\$ 42,932,409	\$ 40,402,603	\$ 2,529,806
Unrestricted Net Position as a % of Operating Expenses	52%	60%	

PURVIS GRAY

CERTIFIED PUBLIC ACCOUNTANTS

purvisgray.com



Commission Agenda Item

MEETING DATE: 4/11/2022

SUBJECT: Resolution 22-17: Amending the Fiscal Year 2021-2022 Budget for the Receipt of Unanticipated Revenue; Increasing the Children's Trust Grant Special Revenue Fund to Appropriate Revenues and Expenses Related to the Children's Trust of Alachua County Agreement; Providing an Effective Date.

PREPARED BY: Robert A. Bonetti, Finance and Administrative Services Director

RECOMMENDED ACTION:

Adopt Resolution 22-17.

Summary

The Children's Trust of Alachua County (CTAC) issued Request for Proposals (RFP) 2022-03 for summer camp and enrichment services on January 14, 2022. The Children's Trust of Alachua County (CTAC) Board has since approved the RFP application submitted by the City of Alachua.

On May 28, 2022, the City Commission authorized the execution of a contract between CTAC and the City of Alachua. This agreement will provide funding for the summer programs to be held at Legacy Park in an amount not to exceed sixty-six thousand and six hundred sixty-six dollars (\$66,665). Additional funding of twenty thousand dollars (\$20,000) is projected to be received from non-CTAC funded enrollment fees.

In order to account for revenues and expenses of the summer programs, it is necessary to adopt Resolution 22-17 increasing the Fiscal Year 2021-2022 Children's Trust Grant Special Revenue Fund budget.

FINANCIAL IMPACT: Yes

BUDGETED:No

AMOUNT:\$86,665

FUNDING SOURCE:Grants, Other

COMMISSION GOALS:

Quality of Life, Community Enhancement, Strengthen Community Services

ATTACHMENTS:

Description

Resolution 22-17

- ▣ Resolution 22-1 /
- ▣ Resolution 22-17 Exhibit A
- ▣ CTAC Award Letter

RESOLUTION 22-17

A RESOLUTION OF THE CITY OF ALACHUA, FLORIDA; AMENDING THE FISCAL YEAR 2021-2022 BUDGET FOR THE RECEIPT OF UNANTICIPATED REVENUE; INCREASING THE CHILDREN’S TRUST GRANT SPECIAL REVENUE FUND TO APPROPRIATE REVENUES AND EXPENSES RELATED TO THE CHILDREN’S TRUST OF ALACHUA COUNTY AGREEMENT; PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Children’s Trust of Alachua County had issued Request for Proposals (RFP) 2022-03; and,

WHEREAS, the City, subsequently, submitted an application in response to said RFP that met the needs and purposes of the RFP; and,

WHEREAS, the City Commission authorized execution of a contract between the Children’s Trust of Alachua County and the City on March 28, 2022.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF ALACHUA COMMISSION:

1. The Finance and Administrative Services Director is directed to amend the Fiscal Year 2021-2022 Budget by increasing the Children’s Trust Grant Special Revenue Fund and appropriating the amount of eighty-six thousand six hundred sixty-five dollars (\$86,665) as reflected in the budget amendment attached hereto as Exhibit A.
2. That this resolution shall take effect immediately upon its adoption.

DULY ADOPTED in regular session, this 11th day of April, 2022.

**CITY COMMISSION OF THE
CITY OF ALACHUA, FLORIDA**

Gib Coerper, Mayor

SEAL

ATTEST:

Mike DaRoza, City Manager/Clerk
City of Alachua

CITY OF ALACHUA
BUDGET AMENDMENT / BUDGET TRANSFER

#	FUND NAME	DEPARTMENT NAME	ACCOUNT NAME	ACCOUNT NUMBER	REVENUES (+/-)	EXPENSES (+/-)
1	Children's Trust Fund	Non-Departmental	Children's Trust Grants	061-000.0000-337.6001	66,665.00	
2	Children's Trust Fund	Non-Departmental	Legacy Summer Camp	061-000.0000-347.2003	20,000.00	
3	Children's Trust Fund	Non-Departmental	Professional Services	061-569.4110-503.3100		55,690.00
4	Children's Trust Fund	Rec. Legacy Summer Camp	Contractual Services	061-569.4110-503.3400		11,975.00
5	Children's Trust Fund	Rec. Legacy Summer Camp	Other Current Charges	061-569.4110-503.4900		13,000.00
6	Children's Trust Fund	Rec. Legacy Summer Camp	Operating Supplies	061-569.4110-503.5200		5,000.00
7	Children's Trust Fund	Rec. Legacy Summer Camp	Fuel	061-569.4110-503.5230		1,000.00
8						
9						
10						
11						
12						
13						
14						
15						
NOTE: TO INCREASE REVENUE OR EXPENSE = POSITIVE NUMBER, TO DECREASE REVENUE OR EXPENSE = NEGATIVE NUMBER.					AMENDMENT/TRANSFER TOTALS	
USE WHOLE DOLLARS ONLY.						
					86,665.00	86,665.00
					COMBINED TOTAL	173,330.00

Purpose: Appropriate budget for the Children's Trust Fund pursuant to Resolution 22-17

APPROVED BY:

FINANCE AND ADMINISTRATIVE SERVICES DIRECTOR

DATE

APPROVED BY:

CITY MANAGER

DATE



CONDITIONAL CONTRACT AWARD NOTIFICATION

Children's Trust of Alachua
County
P.O. Box 5669
Gainesville, FL 32627
Phone: 352-374-1830, Fax: 352-374-1831

RFP/BID NO:	
BID OPENING DATE:	
CONTRACT AWARD DATE:	

DESCRIPTION:

FOR:		TERM OF CONTRACT:

Contract Value (Year1)	Contract Value (Year2)	Contract Value (Year3)	Contract Value (Year4)
\$	\$	\$	\$

TERMS AND CONDITIONS:

The contract for the above RFP/BID is conditionally awarded to you, subject to a successful contract negotiation with the Children's Trust of Alachua County, and the satisfactory compliance with, and adherence to, all of the terms, conditions and specifications contained in the RFP. You are obliged to immediately furnish CTAC with the following documents:

- A. Insurance certificates in the amounts required in our RFP specifications. Please be sure to include the Children's Trust of Alachua County, as an additional insured on each policy.
- B. Corporate resolution authorizing a representative of the corporation to execute the agreement.
- C. A completed New Vendor Form and W-9 Form.
- D. A company logo in JPEG form.

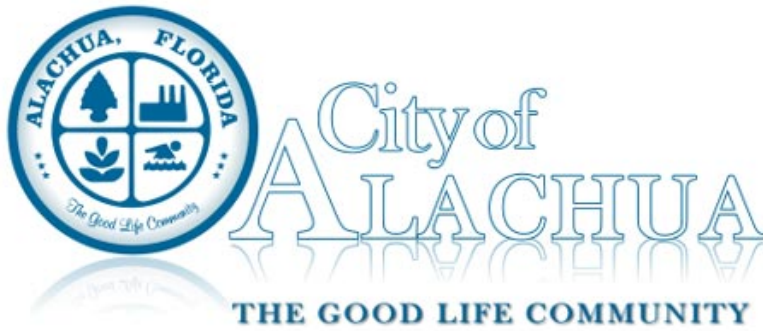
ADDITIONAL CONDITIONS: This notice of award is not an order to ship. Purchase orders will be issued to furnish the contractual supplies, equipment, materials, and/or services. All invoices and packing slip must reference the purchase order number.

CONTRACTOR INFORMATION:

Company Name: _____
Address: _____ City: _____ State: _____ Zip Code: _____
Phone: _____ Fax: _____
Contact Person: _____
Company email: _____ Company website: _____

Project Manager

Executive Director



Commission Agenda Item

MEETING DATE: 4/11/2022

SUBJECT: Heritage Oaks Phase II Sidewalks Acceptance and Return of Surety

PREPARED BY: Rodolfo Valladares, Public Services Director

RECOMMENDED ACTION:

(1) Accept the Heritage Oaks Phase II sidewalks, and book the value on the City's asset lists; (2) Return the surety amount of \$4,130.94 to Duration Builders, Inc.

Summary

On June 13, 2016 Duration Builders, Inc. entered into a Subdividers Agreement with the City of Alachua which provides, among other things, the requirements for the construction of infrastructure for a project known as Heritage Oaks Phase II. This infrastructure was completed in accordance with the Subdividers Agreement and the City's Land Development Regulations on Feb. 16, 2017.

On May 17, 2018 the City Commission accepted the Heritage Oaks Phase II water system, wastewater system, electric system, roadways, and stormwater conveyance system. The City did not accept the sidewalks (which were to be completed throughout the construction of homes and proposed for acceptance at a later date).

City of Alachua Code of Ordinances 7.8.1(B), related to subdivisions, requires the express acceptance of maintenance of infrastructure to be effectuated by specific action of the City Commission. This item provides for such action.

Duration Builders, Inc. provided the City \$4,103.94 as the surety for the sidewalks. Since the sidewalks have been completed, these funds are to be returned to Duration Builders, Inc.

FINANCIAL IMPACT: No

BUDGETED: Yes

FUNDING SOURCE: Other

ATTACHMENTS:

Description

- ▢ Heritage Oaks Phase II Subdividers Agreement



SUBDIVIDERS AGREEMENT FOR HERITAGE OAKS PHASE II

THIS SUBDIVIDERS AGREEMENT FOR HERITAGE OAKS PHASE II (the "Agreement") is made this 13th day of June, 2016.

BETWEEN

DEVELOPER: Duration Builders, Inc. a Florida Corporation (the "Developer")
 Whose address is: 527 Turkey Creek
 Alachua, Fl. 32615

AND

CITY: THE CITY OF ALACHUA, a Florida
 Municipal Corporation (the "City")

RECITALS:

WHEREAS, THE DEVELOPER is developing a residential subdivision in the CITY known as Heritage Oaks Phase II (the "Project"), legally described in attached Exhibit "A" (the "Property" or "Land") and further described in the Plat for Heritage Oaks Phase II as set forth in Plat Book 31 page 58 of the Public Records of Alachua County;

WHEREAS, the DEVELOPER wishes to enter into a Subdividers Agreement with City as part of the City's site specific regulations for applications for Development permits for the subdivision as further set forth and required in Section 2.4.10(G)(4) of the City's Land Development Regulations (the "LDRs");

WHEREAS, the Developer acknowledges that this Agreement is a valid exercise of the City's police powers and it is authorized by, among other things, Article VIII, Section 2(b) of the Florida Constitution, Section 163.3161, *et. seq.*, Fla. Stat., Section 163.3202, Fla. Stat., and Section 166.201 Fla. Stat.;

WHEREAS, the Developer acknowledges that this Agreement is governed by the City's LDRs and, as such, the Developer must utilize the administrative procedures contained in the LDRs in the event there is any dispute regarding this Agreement; and

WHEREAS, the Developer acknowledges that this Agreement is a regulatory agreement required as part of the process for the issuance of Development permits for the Project and, as such, Developer shall not have any claim for monetary damages against the City in the event of any dispute regarding this Agreement;

NOW THEREFORE, in consideration of the foregoing recitals, the Developer and City hereby agree to and specify the following:

1. **Recitals:** The above recitals are true and correct and are incorporated into this Agreement by reference.
2. **Construction:** The Developer will construct, at Developer's sole expense, the improvements for the Project according to the specifications for MAJOR SUBDIVISIONS as set forth in the City's LDRs and in accordance with the design documents, including but not limited to the construction plans prepared by the Developer's design engineer (Plans), which were filed with the City by the Developer for the Project, provided that the costs of the Phase II Stormwater Management Facility #1 which is also referred to as Drainage Retention Area/drainage easement on the Plat for Heritage Oaks Phase II (the SMF#1 – see attached Exhibit "B") will be as set forth in that certain Memorandum of Understanding Regarding Corrective Measures – Heritage Oaks, dated October 27, 2014, entered into between the numerous parties including the Developer and the City ("MOU"). Within 15 days of Developer providing certification by the appropriate regulatory entities that the SMF#1 has been properly constructed and functions as designed, the City shall pay to the Developer \$110,284.77 as its portion of the construction costs for SMF#1. The final amount of this payment shall be adjusted to reflect the pro rata share of the contingency amount (\$20,010.50), and the 3.5% CEI Fee applied thereto as set forth in the MOU.
3. **Drainage:** Drainage facilities for the Property shall be maintained on the Project site or within another phase of the Heritage Oaks subdivision (the "Subdivision"), in accordance with the design documents for the storm water management for the Project at the sole expense of the Developer.
4. **Fire Flow:** Developer specifically acknowledges that the houses eventually constructed in Project shall comply with fire flow standards in the Florida Fire Prevention Code, which is adopted as part of the Florida Building Code. Nothing in this Agreement or the attached Certificate of Concurrency Compliance or the Plans in any way impacts or waives this requirement.
5. **Conveyance:** The conveyance by the Developer to the City of all of the required public utility infrastructure improvements (including, but not limited to, roadways, streetlights, piping within public right of ways, water facilities, wastewater facilities, electric system facilities, right of ways, sidewalks and easements as reflected on the Plat or construction plans for the Project) ("Improvements") shall be conveyed to the City by dedications on the Plat for the Project, however, the Improvements shall not be

accepted by the City until the Improvements have been completed, approved by the City, a one year maintenance period described in paragraphs 8 and 10 below has concluded, and the City Commission of the City of Alachua ("Commission") officially accepts the Improvements.

6. **Recording:** The plat for the Project shall be recorded by the Developer in the public records of Alachua County, Florida immediately after its approval by the Commission and the recording information for the plat shall be inserted on the first page of this Agreement. The Developer shall provide the City with a certified copy of the recorded plat within one day of recording. The original Subdividers Agreement with the recorded plat information on it shall be recorded within five (5) days of the recording of the plat. The Developer shall pay for all costs for recording the plat and the Subdividers Agreement, and any copies of them. The failure to record the plat within 45 days of its approval shall render the plat null and void.
7. **Compliance with Laws:** The final plat for the Project shall comply with Chapter 177 of the Florida Statutes, shall be approved by the Commission and will not be valid until it is filed in the public records of Alachua County, Florida, provided that the acceptance of the conveyances of any dedications on the plat is governed by paragraph 5 above.
8. **Surety Devices:** In order to comply with Sections 2.4.10(G)(4), 6.10.2, and 7.4.1 of the LDR's, Developer further warrants and agrees, as follows:
 - a. Developer owns outright all of the Property free and clear of any encumbrances and no other person or entity has any interest of any kind in the Property by means of a contract for sale or otherwise. Developer further warrants that there is no reliance by any third party on the Property or the approval of the Plat, Improvements, Plans and this Agreement. Developer has not entered into any agreements of any kind for the conveyance, equitable or otherwise of any portion of the Property in anticipation of the approval of the Plat, Plans, and this Agreement;
 - b. Up to and including Developers completion and the certification of SMF#1 as properly functioning and the completion, and approval of the Improvements, along with the posting of a cash deposit for the one year maintenance of SMF#1 and the Improvements, Developer shall not in any way convey any interest, by contract or sale of interest equitable or otherwise in the Property or any portion thereof;
 - c. Upon the approval of this Agreement and prior to the recordation of the Plat for the Project, Developer shall make a cash deposit with the City in the amount of \$102,598.37 (125% of the \$82,078.70 construction costs as set forth in the Certification in attached Exhibit "C") as the guarantee of the installation of sidewalks in the Project.

- d. Upon Developer's completion of SMF#1 and the City's approval of the completed Improvements, compliance provisions in subparagraphs b and c above, and Developers making a cash deposit of 10 percent of the certified value of the Improvements as the maintenance surety (approximately \$120,660.87 as set forth in the Certification in attached Exhibit D"), Developer may commence the sale of lots and the construction of houses in the Project subject to the applicable laws and regulations;
 - e. Sidewalks shall be installed in the Project as depicted on the Plans. Six months after the certified completion of SMF#1 and the City's approval of the completed Improvements, Developer may submit to the City a certification from the firm of Causseaux, Hewett, and Walpole, Inc. ("CHW") certifying the satisfactory installation of the sidewalks and the cost for its installation in accordance with the projected costs on attached Exhibit "E". The City will then pay the Developer this cost, less the ten percent maintenance for the sidewalks. The Developer may submit certifications by CHW of sidewalk completions through the same process every six months, for a period of two years from the date of City's Approval of the completed Improvements. After this two year period, the Developer shall install all of the remaining sidewalks in the Project within 12 months. The Developer shall have complete and exclusive liability for all claims and shall indemnify the City for all claims, including but not limited to claims for bodily injury and damages, in any way related to or arising out of the construction, completion or non-completion of the sidewalks until the City Commission has officially accepted the sidewalks. If Developer does not complete all of the sidewalks within the 12 months referenced above, the City is authorized to install the remaining sidewalks and pay for it from the Developer's cash deposit for the sidewalks. A year after the completion of all sidewalks in the Project the City shall conduct a final inspection of the sidewalks. The Developer will be notified in writing of any deficiencies, determined in the City's sole discretion, and Developer shall have 30 days to cure the deficiencies. If the Developer does not cure the deficiencies within the 30 days, the City shall be authorized to have the work done and subtract the costs for the work from the cash deposit for the installation of sidewalks. Once the sidewalk construction is deemed complete it shall be submitted to the Commission for acceptance. After the Commission's acceptance of the sidewalks, the remaining cash deposit for the sidewalks shall be returned to the Developer.
9. **Inspections:** Upon the City's approval of the Plat, Plans, and Developers compliance with the terms of this Agreement, the Developer may commence construction of the Improvements and SMF#1. This construction shall be completed on or before 180 days from the date of the approval of this Agreement. During this construction, the Developer shall pay CHW to perform inspections at least every 14 days on all work

performed provided that inspections shall be performed at each of the following benchmarks:

- a) Inspection of Underground Stormwater System: at beginning of process; during 2 pipe laying activities; during 3 random backfilling operations; and inspection of the completed system by visual, and TV camera.
- b) Inspections of sewer system: at the beginning of work; during 3 random manhole placements; 3 random pipe placements; 3 backfilling operations; and inspection of the completed system with TV camera.
- c) Inspection of water system: at the beginning of work; during all taps or city connections; 3 random pipe placements; 3 backfilling operations; and inspection of the completed system including disinfection and pressure testing.
- d) Inspection of the electrical conduit: at the beginning of work; during all city connections; 3 random pipe placements, 3 backfilling operations; and inspection of completed system.
- e) Inspection of Stormwater Management basin: at the rough grade stage, outfall placement; final grassing and inspection of completed system.
- f) Inspection of pavement: at sub grade of all roads for line and grade and yielding; limerock base for placement and finish; Asphalt inspections at the beginning of operations; at least 3 random quality control checks during placement, asphalt inspection; and inspection of completed pavement.

CHW shall show any discrepancies on its inspection report and note the correction of each discrepancy in a subsequent report and provide each inspection report to the City's Public Services Department with a copy to the City's Department of Planning and Community Development. Upon completion of the Improvements and SMF#1, Developer shall have CHW conduct a final inspection and compile a final punch list. Upon CHW providing a final report to Developer and to the City indicating that all of the deficiencies noted in any inspection and on the final punch list have been completed and the Improvements (with the exception of the sidewalks) are in good working order in accordance with the Plans and LDR's, and SMF#1 is certified and approved by the proper agencies, the LDR Administrator or designee shall move expeditiously thereafter to perform a final inspection and provide a list specifying all defects, deficiencies and required repairs to Developer in a timeframe not to exceed 60 days. Once any repairs have been made and there is a certification that the Improvements and SMF#1 have been completed in accordance with the requirements of the LDR's, the Contractor shall submit a certified cost of construction for the completed Improvements and completed SMF#1. The Developer shall then make a cash deposit of 10% of the

certified cost of construction as the one year maintenance surety to the City as set forth in paragraphs 8.d. above and 10 below.

10. **Maintenance Period:** The Developer hereby agrees to maintain and repair the Improvements (except sidewalk maintenance which is addressed in paragraph 8e.) and SMF#1 for a period of one (1) year from the City's approval of their completion. If any repairs of the completed Improvements are deemed necessary by the City, in its sole discretion, during the Maintenance Period and the Developer does not make such repairs within the two weeks written notice, the City shall be authorized to make the repairs and pay for them from the cash deposited by the Developer as the maintenance surety. After the Maintenance Period, the Developer shall submit a final certification from CHW that all of the Improvements completed and constructed in accordance with the Plans and applicable regulations and are in good working order. Within 30 days of receipt of this certification, the City Commission will formally accept the maintenance of the Improvements and shall return to Developer the balance of the maintenance deposit for the Improvements. The maintenance of SMF#1 shall not ever be the responsibility of the City as to the maintenance of SMF#1 shall be the responsibility of the Developer and, subsequently the Homeowners Association.
11. **Non-Interest Bearing Account:** All cash deposits made by Developer to the City under this Agreement shall be separately segregated on the books of the City and deposited into a non-interest bearing bank account.
12. **Certificate of Concurrence:** The City agrees to reserve public facilities for the Project as set forth in the Certificate of Concurrence Compliance attached hereto as Exhibit "F" and incorporated herein by reference.
13. **No Inordinate Burden on Land:** The Developer further agrees that the requirements under this Agreement in no way inordinately burdens any existing use of the Land or vested right to specific use of the Land described in Exhibit "A", partially depicted in Exhibit "B" and set forth in the plat to be recorded for the Project.
14. **Payments:** Any payments due from the Developer to the City shall be made either by bank check or cashier's check payable to the City of Alachua, Florida, and provided to the City at the address in paragraph 20 below.
15. **Withholding Permits:** The City may, in its sole discretion, withhold any and all inspections, permits, and/or certificates regarding the Project if such action is deemed necessary by the City to secure the Developer's compliance with the terms of this Agreement.

16. **Compliance with Other Laws:** Nothing contained in this Agreement shall relieve the Developer or its successor or assigns from obtaining any local, regional, state or federal permits or complying with any ordinances, laws, rules, or regulations applicable to the development of the Project.
17. **Police Powers:** In the event Developer, Developer's agents, contractor, subcontractors, or anyone else acting on behalf of the Developer or Developer's contractor or subcontractors fails to comply with any applicable ordinance, law, rule or regulation and such failure tends to or does pose an imminent threat or danger to life or of great bodily injury to any person working on the job or to any member of the general public, the City, in its sole discretion through its City Manager or designee, shall have the right to exercise its police powers and stop work at the site until appropriate corrective measures are taken in addition to any other remedies available to the City.
18. **Indemnity:** The Developer shall indemnify and hold harmless the City of Alachua, its officers, agents, employees, attorneys, or anyone acting directly or indirectly on behalf of the City, from and against all claims, damages, losses, and expenses, including reasonable attorney's fees, arising out of or resulting from a loss in performance of work, down-time of equipment, or any claim that may arise from bodily injury, sickness, disease or death, or the injury to or destruction of tangible property, including the loss of use resulting there from, caused in whole or in part by a negligent or wrongful act or omission on the part of the Developer, Developer's contractor, subcontractors or anyone directly or indirectly employed or working on behalf of the Developer for whose acts the Developer or its contractors or subcontractors may be liable or responsible regarding the Project. The Developer further agrees that the Developer shall not insulate itself from liability or responsibility to the City for a default in or failure to perform any of the terms of this Agreement, or from responsibility under this indemnification clause by employment of independent contractors or subcontractors or other entities. The Developer shall remain liable to the City notwithstanding any attempt by the Developer to pass any responsibility set forth herein to its contract, subcontractors, or other agent or employee at all times during the existence of this Agreement.
19. **Agreement Runs with Land:** This Agreement shall be recorded in the public records of Alachua County, Florida and shall run with the Land.
20. **Notices:** Except as otherwise provided in this Agreement, any notice, request, or approval, from either party to the other party must be in writing and sent by certified mail, return receipt requested, or by personal delivery. Such notice will be deemed to have been received when either deposited in the United States Postal Service mailbox

or personally delivered with a signed proof of delivery. For purposes of notice, the parties and their respective representatives and addresses are:

City: City of Alachua
Attn: City Manager/LDR Administrator
 15100 N.W. 142nd Terrace (via Personal Delivery)
 Alachua, FL 32615

- Or -

P.O. Box 9 (via U.S. Mail)
 Alachua, FL 32616

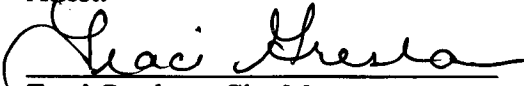
Developer: Duration Builders, Inc.
Attn: Britton Jones
 527 Turkey Creek
 Alachua, FL 32616

21. **Binding Effect:** The City and Developer each bind the other and their respective successors and assigns to all of the terms, conditions, covenants and provisions of this Agreement.
22. **Severability:** If any provision of this Agreement is declared void by a court of law, all other provisions will remain in full force and effect.
23. **Not Assignable:** This Agreement shall not be assignable by the Developer without the written approval of the City Commission of the City of Alachua.
24. **Enforcement:** The failure of either City or Developer to exercise any right under this Agreement shall not waive such right in the event of any future default or non-compliance with this Agreement.
25. **Jurisdiction and Venue:** This Agreement is governed in accordance with the laws of the State of Florida. Venue for any action regarding this Agreement shall be in the state court system of Alachua County, Florida.
26. **Amendment:** This Agreement may only be amended by mutual written agreement of ~~the City~~ the City and the Developer with prior approval of the Commission.
27. **Legal Advice:** Developer and City have each had the advice of their respective attorneys before entering into this Agreement.

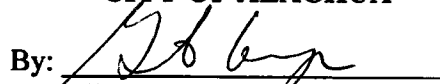
28. **Captions and Headings:** Paragraph headings are for convenience only and shall not be used to construe or interpret this Agreement.
29. **Joint Preparation:** This Agreement has been drafted with participation of the City and the Developer and shall not be construed against either the City or Developer on account of draftsmanship.
30. **Time of Essence:** Time is of the essence in complying with the terms of this Agreement.
31. **Entire Agreement:** This Agreement constitutes the entire agreement of the City and Developer supersedes all prior written or oral agreements, understanding or representations.
32. **Exclusive Remedy:** In the event of any question or dispute arising out of or related to this Subdividers Agreement, the sole and exclusive remedy of the Developer against the City, after Developer exhausts all administrative remedies in the City's LDR's, shall be an action for declaratory judgment. Developer specifically waives all other remedies it may have against the City. In no event shall Developer have a cause of action for monetary damages against the City for anything in anyway related to or arising out of or to this Subdividers Agreement.
33. **Sovereign Immunity:** The City does not waive its sovereign immunity in entering into this Agreement. Nothing herein, expressed or implied, waives or should be construed to be a waiver or an attempt to waive the sovereign immunity of the City under the Florida Constitution and the laws of the State of Florida.

IN WITNESS WHEREOF, City and Developer have hereunto set their hands and seals the day and year first above written.

Attest:

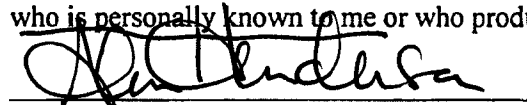

Traci Gresham, City Manager

CITY OF ALACHUA

By: 
Gib Coerper, Mayor

STATE OF FLORIDA
COUNTY OF ALACHUA

THE FOREGOING Subdividers Agreement for Heritage Oaks Phase II was acknowledged before me this 13th day of JUNE, 2016, by Gib Coerper, who is personally known to me or who produced _____ as identification.



Notary Public, State of Florida at large

Commission No.:

Expiration: [SEAL]



ALAN HENDERSON
NOTARY PUBLIC
STATE OF FLORIDA
Comm# FF097145
Expires 2/27/2018

Approved as to form:

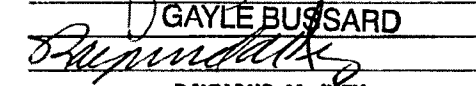
Marian B. Rush

Marian B. Rush, City Attorney

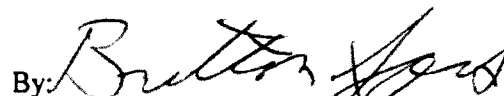
Witnesses:

DEVELOPER: Duration Builders, Inc.



GAYLE BUSSARD


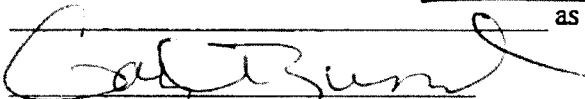
RAYMOND M. IVEY

By: 

Britton Jones, President

STATE OF FLORIDA
COUNTY OF ALACHUA

THE FOREGOING SUBDIVIDERS AGREEMENT FOR HERITAGE OAKS PHASE II was acknowledged before me this 6 day of June, 2016, by BRITTON JONES, who is personally known to me or who produced _____ as identification.



Notary Public/State of Florida at large

Commission No.:

Expiration: [SEAL]

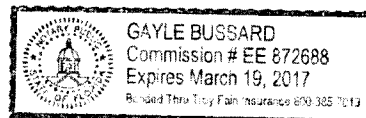
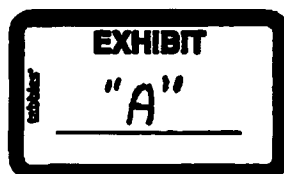


Exhibit "A"

A PARCEL OF LAND LYING IN SECTION 9, TOWNSHIP 8 SOUTH, RANGE 18 EAST, ALACHUA COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHWEST CORNER OF SECTION 9, TOWNSHIP 8 SOUTH, RANGE 18 EAST, ALACHUA COUNTY FLORIDA; THENCE SOUTH $01^{\circ}49'00''$ EAST ALONG THE WEST LINE OF SAID SECTION 9, A DISTANCE OF 1576.08 FEET; THENCE LEAVING SAID WEST LINE, NORTH $88^{\circ}33'13''$ EAST, A DISTANCE OF 1300.20 FEET TO THE NORTHWEST CORNER OF LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 503, PAGE 107 OF THE PUBLIC RECORDS OF ALACHUA COUNTY, FLORIDA AND THE POINT OF BEGINNING; THENCE SOUTH $01^{\circ}49'00''$ EAST, ALONG THE WEST LINE OF SAID LANDS, A DISTANCE OF 601.04 FEET TO THE NORTHWEST CORNER OF HERITAGE OAKS PHASE I AS RECORDED IN PLAT BOOK 24, PAGES 79-82 OF SAID PUBLIC RECORDS; THENCE ALONG THE NORTH LINE OF SAID HERITAGE OAKS PHASE I, THE FOLLOWING SEVENTEEN (17) CALLS: (1) NORTH $90^{\circ}00'00''$ EAST, A DISTANCE OF 182.87 FEET TO THE BEGINNING OF A CURVE TO THE RIGHT, CONCAVE SOUTHWESTERLY, HAVING A RADIUS OF 42.00 FEET AND BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF SOUTH $45^{\circ}47'54''$ EAST, 20.62 FEET; (2) THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF $28^{\circ}25'13''$, AN ARC DISTANCE OF 20.83 FEET TO THE END OF SAID CURVE; (3) THENCE NORTH $90^{\circ}00'00''$ EAST, A DISTANCE OF 177.13 FEET TO THE BEGINNING OF A CURVE TO THE LEFT, CONCAVE NORTHWESTERLY, HAVING A RADIUS OF 13.00 FEET AND BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF NORTH $45^{\circ}00'00''$ EAST, 18.38 FEET; (4) THENCE NORTHEASTERLY, ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF $90^{\circ}00'00''$, AN ARC DISTANCE OF 20.42 FEET TO THE END OF SAID CURVE; (5) THENCE NORTH $90^{\circ}00'00''$ EAST, A DISTANCE OF 42.00 FEET TO THE BEGINNING OF A CURVE TO THE LEFT, CONCAVE NORTHEASTERLY, HAVING A RADIUS OF 13.00 FEET AND BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF SOUTH $45^{\circ}00'00''$ EAST, 18.38 FEET; (6) THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF $90^{\circ}00'00''$, AN ARC DISTANCE OF 20.42 FEET TO THE END OF SAID CURVE; (7) THENCE NORTH $90^{\circ}00'00''$ EAST, A DISTANCE OF 162.96 FEET TO THE BEGINNING OF A CURVE TO THE RIGHT, CONCAVE SOUTHEASTERLY, HAVING A RADIUS OF 42.00 FEET AND BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF NORTH $45^{\circ}47'39''$ EAST, 20.61 FEET; (8) THENCE NORTHEASTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF $28^{\circ}24'21''$, AN ARC DISTANCE OF 20.82 FEET TO THE END OF SAID CURVE; (9) THENCE NORTH $90^{\circ}00'00''$ EAST, A DISTANCE OF 42.01 FEET TO THE BEGINNING OF A CURVE TO THE RIGHT, CONCAVE SOUTHWESTERLY, HAVING A RADIUS OF 42.00 FEET AND BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF SOUTH $45^{\circ}47'49''$ EAST, 20.61 FEET; (10) THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF $28^{\circ}24'21''$, AN ARC DISTANCE OF 20.82 FEET TO THE END OF SAID CURVE; (11) THENCE NORTH $90^{\circ}00'00''$ EAST, A DISTANCE OF 162.95 FEET TO THE BEGINNING OF A CURVE TO THE LEFT, CONCAVE NORTHWESTERLY, HAVING A RADIUS OF 13.00 FEET AND BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF NORTH $45^{\circ}00'00''$ EAST, 18.38 FEET; (12) THENCE NORTHEASTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF $90^{\circ}00'00''$, AN ARC DISTANCE OF 20.42 FEET TO THE END OF SAID CURVE; (13) THENCE SOUTH $81^{\circ}53'26''$ EAST, A DISTANCE OF 42.42 FEET TO THE BEGINNING OF A CURVE TO THE LEFT, CONCAVE NORTHEASTERLY, HAVING A RADIUS OF 13.00 FEET AND BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF SOUTH $48^{\circ}14'08''$ EAST, 19.39 FEET; (14) THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF $96^{\circ}27'02''$, AN ARC DISTANCE OF 21.88 FEET TO THE END OF SAID CURVE; (15) THENCE NORTH $83^{\circ}31'44''$ EAST, A DISTANCE OF 168.69 FEET TO THE BEGINNING OF A CURVE TO THE RIGHT, CONCAVE SOUTHWESTERLY, HAVING A RADIUS OF 46.00 FEET AND BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF SOUTH $69^{\circ}52'54''$ EAST, 41.18 FEET; (16) THENCE ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF $53^{\circ}10'51''$, AN ARC DISTANCE OF 42.70 FEET; (17) THENCE LEAVING SAID CURVE, NORTH $90^{\circ}00'00''$ EAST, A DISTANCE OF 89.09 FEET TO THE NORTHEAST CORNER OF HERITAGE OAKS PHASE I AND THE EAST LINE OF LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 27, PAGE 296 OF THE PUBLIC RECORDS OF ALACHUA COUNTY, FLORIDA; THENCE LEAVING SAID NORTH LINE OF HERITAGE OAKS PHASE I, NORTH $03^{\circ}05'53''$ WEST, ALONG SAID EAST LINE, A DISTANCE OF 669.04 FEET TO THE NORTHEAST CORNER OF SAID LANDS; THENCE SOUTH $84^{\circ}54'15''$ WEST, A DISTANCE OF 179.50 FEET, TO THE EAST LINE OF LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 1970, PAGE 718 OF THE PUBLIC RECORDS OF ALACHUA COUNTY, FLORIDA; THENCE SOUTH $00^{\circ}47'31''$ EAST, ALONG THE EAST LINE OF SAID LANDS, A DISTANCE OF 10.24 FEET TO THE SOUTHEAST CORNER OF SAID LANDS; THENCE SOUTH $88^{\circ}17'14''$ WEST, ALONG THE SOUTH LINE OF SAID LANDS, A DISTANCE OF 327.19 FEET TO THE SOUTHEAST CORNER OF THOSE LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 2043, PAGE 2987 OF SAID PUBLIC RECORDS; THENCE SOUTH $88^{\circ}41'32''$ WEST, ALONG THE SOUTH LINE OF SAID LANDS, A DISTANCE OF 322.06 FEET, TO THE SOUTHEAST CORNER OF LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 790, PAGE 371 OF THE AFOREMENTIONED PUBLIC RECORDS OF ALACHUA COUNTY, FLORIDA; THENCE SOUTH $88^{\circ}38'08''$ WEST, ALONG THE SOUTH LINE OF SAID LANDS, AND A WESTERLY EXTENSION THEREOF, A DISTANCE OF 360.41 FEET TO THE POINT OF BEGINNING.



CHW

April 11, 2016

Justin Tabor, AICP
City of Alachua
15100 NW 142nd Terrace
Alachua, Florida 32616-0009

RE: Heritage Oaks Phase II
Alachua, Florida

Dear Justin:

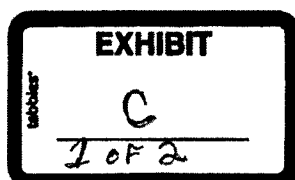
Pursuant to the Land Development Regulations of the City of Alachua, we are providing this certification to verify that the cost of construction for the sidewalk in Heritage Oaks Phase II is estimated at \$82,078.70. Please see the attached detailed estimate of construction cost. The bond amount, at 125% of the estimated construction cost, is therefore \$102,598.37. Please do not hesitate to contact me with any questions.

Sincerely,
CHW

Monique Heathcock, P.E.
Director of Engineering & Planning

G:\0065\1013\13-0459 City County Subdivision Application\Final Plan\1014-11 Supplemental TR 100457 Heritage Oaks Phase II Civil Certification of Construction - Extras\mheathcock

Monique Heathcock
04.07.16

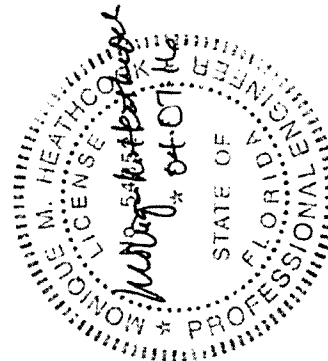
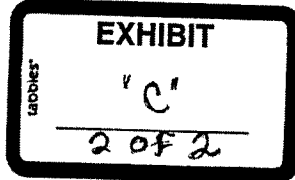


**CHW
SIDEWALK PRELIMINARY PROBABLE
CONSTRUCTION COST**

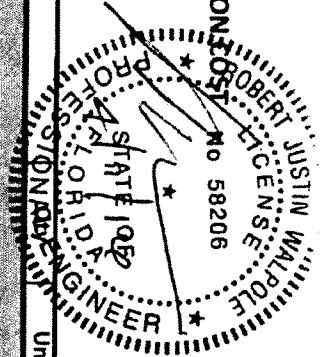
Project Name: Heritage Oaks Phase II
CHW Project No: 13-0459
Date: 4/7/2016

Item No.	Item	Qty	Unit	Unit Cost	Cost
ROADWAY					
1	Concrete Sidewalk and Driveways, 4"	2,407	SY	\$ 31.00	\$ 74,617.00
Roadway Subtotal					\$ 74,617.00
MASTER PLAN SUBTOTAL					
2	General Conditions, Bonds, & Mobilization	10%		\$	7,461.70
MASTER PLAN TOTAL					\$ 82,078.70

CHW has no control over the cost of labor, materials, or equipment, the Contractor's method of determining prices, or competitive bidding or market conditions. Therefore, our statements of probable cost provided herein are made on the basis of experience and represent our best judgment as professional consultants familiar with the construction industry. CHW cannot and does not guarantee that proposals, bids, or construction costs will not vary from our statements of probable cost. If the Owner wishes greater assurances as to the construction cost, we recommend the employment of an independent cost estimator.



CHW
PRELIMINARY PROBABLE CONSTRUCTION COST



Project Name: Heritage Oaks Phase II
CHW Project No: 13-0459
Date: 4/11/2016

Item No.	Item	Unit	Unit Cost	Cost
DEMOLITION				
1	Water Line to be Removed	LF	\$ 3.00	\$ 2,214.00
2	Clearing & Grubbing	AC	\$ 6,000.00	\$ 25,980.00
Demolition Subtotal				\$ 28,194.00
EROSION, SEDIMENTATION, STABILIZATION				
3	Silt Fence	LF	\$ 1.10	\$ 3,885.20
4	Tree Barricade	LF	\$ 4.00	\$ 7,024.00
5	6' Fence per Section 6.3	LF	\$ 30.00	\$ 30,300.00
6	Disturbed Areas to be Seeded or Sodded	SY	\$ 2.00	\$ 20,956.00
Erosion, Sedimentation, Stabilization Subtotal				\$ 62,165.20
EARTHWORK				
7	Embankment (Cut)	CY	\$ 5.00	\$ 108,965.00
8	Regular Excavation (Fill)	CY	\$ 6.00	\$ 80,226.00
Earthwork Subtotal				\$ 189,191.00
ROADWAY				
9	Concrete Curb & Gutter, Type F	LF	\$ 18.00	\$ 75,564.00
10	Asphaltic Concrete, FC-9.5	SY	\$ 5.50	\$ 29,700.00
11	6" Limerock Base (Optional Base Group 4)	SY	\$ 13.15	\$ 71,010.00
12	12" Type B Stabilization	SY	\$ 3.55	\$ 24,850.00
Roadway Subtotal				\$ 201,124.00
SANITARY SEWER				
13	Sanitary Sewer Main 8" PVC	LF	\$ 35.00	\$ 31,220.00
14	Sanitary Sewer Laterals 4" PVC w/CO	LF	\$ 30.00	\$ 47,070.00
15	Sanitary 48" Diameter Manhole, 6'-8"	EA	\$ 3,000.00	\$ 9,000.00
Sanitary Sewer Subtotal				\$ 87,290.00
WATER SERVICE				
16	8" PVC Schedule 80 Water Main	LF	\$ 30.00	\$ 72,750.00

EXHIBIT

D

2054

Robbott

CHW
PRELIMINARY PROBABLE CONSTRUCTION COST

Project Name: Heritage Oaks Phase II
 CHW Project No: 13-0459
 Date: 4/11/2016

Item No.	Item	Qty	Unit	Unit Cost	Cost
17	2" PVC Schedule 40 Water Service, Connection, Meter	785	LF	\$ 20.00	\$ 15,700.00
18	3" PVC Schedule 40 Water Service Sleeve	238	LF	\$ 25.00	\$ 5,950.00
19	Fire Hydrant	4	EA	\$ 4,500.00	\$ 18,000.00
20	Blow-Off Assembly	3	EA	\$ 2,500.00	\$ 7,500.00
21	Water Main 8" Gate Valve	16	EA	\$ 2,000.00	\$ 32,000.00
				Water Service Subtotal	\$ 151,900.00
ELECTRIC					
22	Primary Electric Conduit (4")	2,597	LF	\$ 9.00	\$ 23,373.00
23	Secondary Electric Conduit (2")	3,400	LF	\$ 7.00	\$ 23,800.00
24	Electric Connection Fee	38	EA	\$ 200.00	\$ 7,600.00
				Electric Subtotal	\$ 54,773.00
DRAINAGE					
25	15" RCP	1,283	LF	\$ 20.00	\$ 25,660.00
26	18" RCP	269	LF	\$ 24.00	\$ 6,456.00
27	24" RCP	149	LF	\$ 38.00	\$ 5,662.00
28	Inlet, Curb, Type P-5	14	EA	\$ 4,000.00	\$ 56,000.00
29	Inlet, Curb, Type P-6	2	EA	\$ 4,500.00	\$ 9,000.00
30	24" Mitered End Section	2	EA	\$ 1,000.00	\$ 2,000.00
31	48" Diameter Manhole	1	EA	\$ 3,000.00	\$ 3,000.00
				Drainage Subtotal	\$ 107,778.00
				MASTER PLAN SUBTOTAL	\$ 882,415.20
32	General Conditions, Bonds, & Mobilization	10%			\$ 88,241.52
SUMS					
33	Mobilization	1	LS	\$ 1,000.00	\$ 1,000.00
34	Survey	1	LS	\$ 800.00	\$ 800.00
35	Geotechnical Testing	1	LS	\$ 1,500.00	\$ 1,500.00
36	Silt Fence	1,127	LF	\$ 1.50	\$ 1,690.50

EXHIBIT

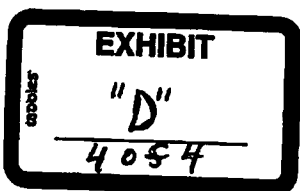
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 3 of 4

**CHW
PRELIMINARY PROBABLE CONSTRUCTION COST**

Project Name: Heritage Oaks Phase II
CHW Project No: 13-0459
Date: 4/11/2016

Item No.	Item	Qty	Unit	Unit Cost	Cost
37	Tree Barricade	534	LF	\$3.00	\$1,602.00
38	Clearing & Grubbing	3	AC	\$4,500.00	\$14,805.00
39	SMF Excavation - Cut and Stockpile	3,094	CY	\$2.00	\$6,188.00
40	SMF Undercut/Over-excavation	2,872	CY	\$2.00	\$5,744.00
41	Archer Sand Fill (SMF-1)	9,923	CY	\$6.00	\$59,538.00
42	Archer Sand Fill (Berm)	10,174	CY	\$6.00	\$61,044.00
43	DRA/Berm Fine Grading	5,247	SY	\$1.00	\$5,247.00
44	Geotextile Erosion Control Fabric for Berm	5,156	SY	\$3.50	\$18,046.00
45	FDOT Type II Underdrain	710	LF	\$26.50	\$18,815.00
46	Storm Cleanout	7	EA	\$100.00	\$700.00
47	6" PVC Tee	1	EA	\$50.00	\$50.00
48	6" PVC Pipe	31	LF	\$12.00	\$372.00
49	Sod	5,247	SY	\$2.00	\$10,493.68
50	Seed and Mulch	1,733	SY	\$0.50	\$866.65
51	Outfall Control Structure	1	EA	\$2,500.00	\$2,500.00
52	15" RCP	90	LF	\$25.00	\$2,250.00
53	15" Mitered End Section	1	EA	\$1,000.00	\$1,000.00
54	Rip Rap	1	EA	\$250.00	\$250.00
SMF-1 Subtotal					\$214,501.83
10% Contingency					\$21,450.18
SMF-1 Total					\$235,952.01
MASTER PLAN TOTAL					\$1,206,608.73

CHW has no control over the cost of labor, materials, or equipment, the Contractor's method of determining prices, or competitive bidding or market conditions. Therefore, our statements of probable cost provided herein are made on the basis of experience and represent our best judgment as professional consultants familiar with the construction industry. CHW cannot and does not guarantee that proposals, bids, or construction costs will not vary from our statements of probable cost. If the Owner wishes greater assurances as to the construction cost, we recommend the employment of an independent cost estimator.

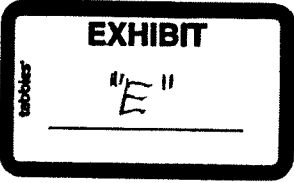


CHW
SIDEWALK PRELIMINARY PROBABLE
CONSTRUCTION COST

Project Name: Heritage Oaks Phase II
CHW Project No: 13-0459
Date: 5/26/2016

Item No.	Item	Qty	Unit	Unit Cost	Cost
ROADWAY					
1	Concrete Sidewalk and Driveways, 4"	2,407	SY	\$ 31.00	\$ 74,617.00
				Roadway Subtotal	\$ 74,617.00
				MASTER PLAN TOTAL	\$ 74,617.00

CHW has no control over the cost of labor, materials, or equipment, the Contractor's method of determining prices, or competitive bidding or market conditions. Therefore, our statements of probable cost provided herein are made on the basis of experience and represent our best judgment as professional consultants familiar with the construction industry. CHW cannot and does not guarantee that proposals, bids, or construction costs will not vary from our statements of probable cost. If the Owner wishes greater assurances as to the construction cost, we recommend the employment of an independent cost estimator.



**CERTIFICATE OF CONCURRENCY COMPLIANCE
FOR HERITAGE OAKS, PHASE II**

This Certificate of Concurrency Compliance ("Certificate") is hereby issued to Duration Builders, Inc., a Florida Corporation ("Developer") by City of Alachua, Florida ("City"), on this 13th day of June, 2016.

RECITALS

WHEREAS, the Developer is developing a residential subdivision in the City known as Heritage Oaks Phase II (the "Project"), legally described in attached Exhibit "A";

WHEREAS, the Developer has secured a Subdividers Agreement for Heritage Oaks Phase II from the City for the Project as part of the City's site specific regulations and the requirements for applications for Development permits for the subdivision as further set forth in Section 2.4.10(G)(4) of the City's Land Development Regulations (the "LDRs");

WHEREAS, the LDRs provide in Article 2, Section 2.4.14 for the issuance of certificates of concurrency compliance by the City to provide a mechanism for reviewing applications for development approval to ensure that no development order is issued unless there is adequate public facility capacity for roads, sanitary sewer, solid waste, storm water management, potable water, or recreation, or public school facilities. This review is part of a regulatory program of the City to ensure that the adopted level of service standard for each public facility is available to serve development concurrent with the impacts of development;

WHEREAS, Section 2.4.14, requires that a project have one or more of the following land development permits in order to be eligible for issuance of a Certificate of Concurrency Compliance;

WHEREAS, the Project is zoned Planned Development – Residential ("PD-R");

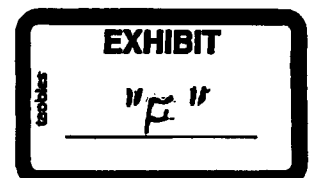
WHEREAS, the Project has an approved preliminary plat approval for a residential subdivision contemplating construction of 44 residential units;

WHEREAS, the Project is now ready to proceed to Final Plat for Phase II the 44 units;

WHEREAS, the Developer intends to immediately initiate construction on Heritage Oaks Phase II;

WHEREAS, the Developer of the Project agrees to submit payment for sewer connection fees as determined in the City's Capital Facilities charges as those fees exist prior to the final inspection of each residential unit;

WHEREAS, the Developer of the Project further agrees to submit payment for water connection fees for the Project as determined by the City's Capital Facilities charges exist prior to the final inspection of each residential unit;



WHEREAS, the City has determined that adequate water and wastewater capacity exists to serve Heritage Oaks Phase II;

WHEREAS, the Developer acknowledges that this Certificate is a valid exercise of the City's police powers and is authorized by, among other things, Article VIII, § 2(b) of the Florida Constitution, § 163.3161, *et. seq.*, *Fla. Stat.*, § 163.3202, *Fla. Stat.*, and § 166.201 *Fla. Stat.*;

WHEREAS, the Developer acknowledges that this Certificate is governed by the City's LDRs and, as such, the Developer must utilize the administrative procedures contained in the LDRs in the event there is any dispute regarding this Certificate; and

WHEREAS, the Developer acknowledges that this Certificate constitutes a regulatory agreement required as part of the site specific regulations for the issuance of Development permits under section for the Project and, as such, Developer has no claim for monetary damages against the City in the event of any dispute whatsoever regarding this Certificate, Developer's sole remedy for any dispute in any way relating to this Certificate shall be an action for declaratory relief, and nothing in this Certificate expressed or implied waives or should be construed to be a waiver or attempted waiver by the City of its sovereign immunity under the Florida Constitution and the laws of the State of Florida;

NOW THEREFORE, BASED UPON THE FOREGOING RECITALS, including the findings of fact and conclusion of law, the City issues this Certificate of Concurrency subject to the conditions of issuance, which Developer agrees to by signing below, as follows:

1. The above recitals are true and correct and are incorporated into this Certificate by reference.
2. The City will reserve 11,000 gallons per day (44 lots x 250 gallons per day) of wastewater capacity for the 44 units proposed in Heritage Oaks Phase II. This capacity reservation is intended solely for residential uses to be constructed within the Project as defined by applicable development permits including, but not limited to, construction plans and Subdividers Agreement on file with the City.
3. The City will reserve 12,100 gallons per day (44 lots x 275 gallons per day) of water capacity for the 44 units proposed in Heritage Oaks Phase II as defined by applicable development permits including but not limited to, construction plans and Subdividers Agreement, on file with the City. However, it shall be the responsibility of the Developer to facilitate the conveyance of the water to the Project.
4. The City will reserve the following trips of traffic capacity for the 44 units proposed in Heritage Oaks Phase II as defined by applicable development permits, including construction plans and Subdividers Agreement, on file with the City: 109 Average Annual Daily Trips ("AADT") and 12 Peak Hour Trips along Comprehensive Plan Segment 1 of Interstate 75; 133 AADT and 14 Peak Hour

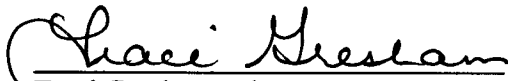
Trips along Comprehensive Plan Segment 2 of Interstate 75; 419 AADT and 45 Peak Hour Trips along Comprehensive Plan Segment 5 of US Highway 441; 102 AADT and 11 Peak Hour Trips along County Road 235-A, south of US Highway 441 to County Road 235 (also known as Peggy Road); and 75 AADT and 8 Peak Hour Trips along County Road 235-A, north of US Highway 441 to the north City Limits.

5. The City will reserve 0.51 acres (2.34 persons per household x 44 units x 5 acres per 1,000 persons) of recreation capacity for the 44 units proposed in Heritage Oaks Phase II as defined by applicable development permits, including but not limited to the construction plans and Subdividers Agreement, on file with the City.
6. The City will reserve 75.16 tons per year (0.73 tons per capita per year x 2.34 persons per household x 44 units) of solid waste capacity for the 44 units proposed in Heritage Oaks Phase II as defined by applicable development permits on file, including but not limited to, construction plans and Subdividers Agreement, on file with the City.
7. The City will reserve seven (7) student stations in the Alachua School Concurrency Service Area (ACSA) for elementary schools, three (3) student stations in the Alachua SCSA for middle schools, and four (4) student stations in the Alachua SCSA for high schools, Phase II Heritage Oaks.
8. This Certificate shall remain in effect for a period of 140 days from the date of the approval of the Subdividers Agreement between Developer and City by the City Commission of the City of Alachua.
9. It is the intent of the City and Developer that this Certificate be incorporated into and considered a part of the Subdividers Agreement executed by the Developer and City for the Project dated the 13th day of June 2016. Failure to comply with the term of that Subdividers Agreement shall result in the termination of the reservations in this Certificate.
10. This Certificate shall not be construed to be an absolute guarantee for the reservations herein should events occur which are outside the control of the City.

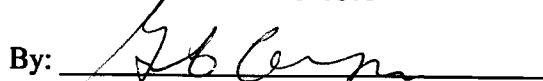
THIS CERTIFICATE OF CONCURRENCY COMPLIANCE IS ISSUED on this

13th day of June 2016, and is subject to the terms and findings as stated herein.

Attest:

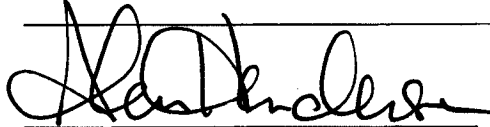

Traci Gresham, City Manager

CITY OF ALACHUA

By: 
Gib Coerper, Mayor

STATE OF FLORIDA
COUNTY OF ALACHUA

THE FOREGOING Certificate of Concurrency Compliance for Heritage Oaks Phase II was acknowledged before me this 13th day of June, 2016, by GIB COERPER, who is personally known to me or who produced _____ as identification.

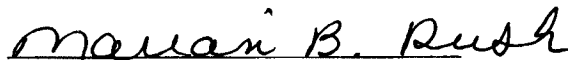


Notary Public, State of Florida at large
Commission No.:
Expiration: [SEAL]



ALAN HENDERSON
NOTARY PUBLIC
STATE OF FLORIDA
Comm# FF097145
Expires 2/27/2018

Approved as to form:


Marian B. Rush, City Attorney

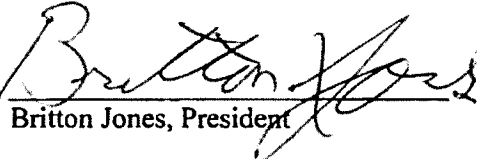
Witnesses:

DEVELOPER: Duration Builders, Inc.


GAYLE BUSSARD

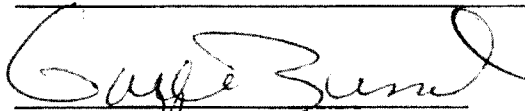
RAYMOND M. IVEY

By:


Britton Jones, President

STATE OF FLORIDA
COUNTY OF Alachua

THE FOREGOING Certificate of Concurrency Compliance for Heritage Oaks Phase II was acknowledged before me this 16 day of June, 2016, by BRITTON JONES, who is personally known to me or who produced _____ as identification.



Notary Public, State of Florida at large
Commission No.:
Expiration: [SEAL]

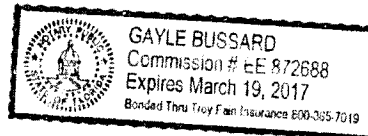
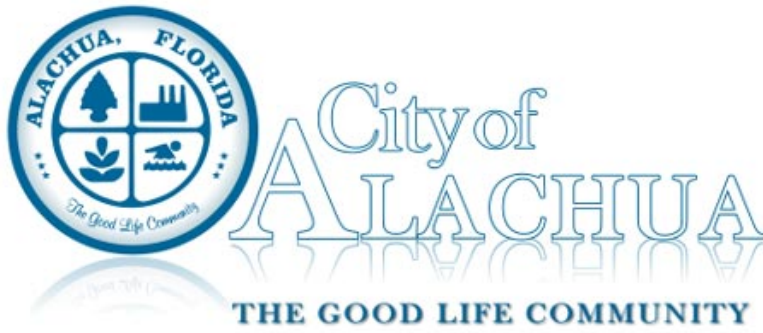


Exhibit "A"

A PARCEL OF LAND LYING IN SECTION 9, TOWNSHIP 8 SOUTH, RANGE 18 EAST, ALACHUA COUNTY, FLORIDA, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHWEST CORNER OF SECTION 9, TOWNSHIP 8 SOUTH, RANGE 18 EAST, ALACHUA COUNTY FLORIDA; THENCE SOUTH $01^{\circ}49'00''$ EAST ALONG THE WEST LINE OF SAID SECTION 9, A DISTANCE OF 1576.08 FEET; THENCE LEAVING SAID WEST LINE, NORTH $88^{\circ}33'13''$ EAST, A DISTANCE OF 1300.20 FEET TO THE NORTHWEST CORNER OF LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 503, PAGE 107 OF THE PUBLIC RECORDS OF ALACHUA COUNTY, FLORIDA AND THE POINT OF BEGINNING; THENCE SOUTH $01^{\circ}49'00''$ EAST, ALONG THE WEST LINE OF SAID LANDS, A DISTANCE OF 601.04 FEET TO THE NORTHWEST CORNER OF HERITAGE OAKS PHASE I AS RECORDED IN PLAT BOOK 24, PAGES 79-82 OF SAID PUBLIC RECORDS; THENCE ALONG THE NORTH LINE OF SAID HERITAGE OAKS PHASE I, THE FOLLOWING SEVENTEEN (17) CALLS: (1) NORTH $90^{\circ}00'00''$ EAST, A DISTANCE OF 182.87 FEET TO THE BEGINNING OF A CURVE TO THE RIGHT, CONCAVE SOUTHWESTERLY, HAVING A RADIUS OF 42.00 FEET AND BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF SOUTH $45^{\circ}47'54''$ EAST, 20.62 FEET; (2) THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF $28^{\circ}25'13''$, AN ARC DISTANCE OF 20.83 FEET TO THE END OF SAID CURVE; (3) THENCE NORTH $90^{\circ}00'00''$ EAST, A DISTANCE OF 177.13 FEET TO THE BEGINNING OF A CURVE TO THE LEFT, CONCAVE NORTHWESTERLY, HAVING A RADIUS OF 13.00 FEET AND BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF NORTH $45^{\circ}00'00''$ EAST, 18.38 FEET; (4) THENCE NORTHEASTERLY, ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF $90^{\circ}00'00''$, AN ARC DISTANCE OF 20.42 FEET TO THE END OF SAID CURVE; (5) THENCE NORTH $90^{\circ}00'00''$ EAST, A DISTANCE OF 42.00 FEET TO THE BEGINNING OF A CURVE TO THE LEFT, CONCAVE NORTHEASTERLY, HAVING A RADIUS OF 13.00 FEET AND BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF SOUTH $45^{\circ}00'00''$ EAST, 18.38 FEET; (6) THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF $90^{\circ}00'00''$, AN ARC DISTANCE OF 20.42 FEET TO THE END OF SAID CURVE; (7) THENCE NORTH $90^{\circ}00'00''$ EAST, A DISTANCE OF 162.96 FEET TO THE BEGINNING OF A CURVE TO THE RIGHT, CONCAVE SOUTHEASTERLY, HAVING A RADIUS OF 42.00 FEET AND BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF NORTH $45^{\circ}47'39''$ EAST, 20.61 FEET; (8) THENCE NORTHEASTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF $28^{\circ}24'21''$, AN ARC DISTANCE OF 20.82 FEET TO THE END OF SAID CURVE; (9) THENCE NORTH $90^{\circ}00'00''$ EAST, A DISTANCE OF 42.01 FEET TO THE BEGINNING OF A CURVE TO THE RIGHT, CONCAVE SOUTHWESTERLY, HAVING A RADIUS OF 42.00 FEET AND BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF SOUTH $45^{\circ}47'49''$ EAST, 20.61 FEET; (10) THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF $28^{\circ}24'21''$, AN ARC DISTANCE OF 20.82 FEET TO THE END OF SAID CURVE; (11) THENCE NORTH $90^{\circ}00'00''$ EAST, A DISTANCE OF 162.95 FEET TO THE BEGINNING OF A CURVE TO THE LEFT, CONCAVE NORTHWESTERLY, HAVING A RADIUS OF 13.00 FEET AND BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF NORTH $45^{\circ}00'00''$ EAST, 18.38 FEET; (12) THENCE NORTHEASTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF $90^{\circ}00'00''$, AN ARC DISTANCE OF 20.42 FEET TO THE END OF SAID CURVE; (13) THENCE SOUTH $81^{\circ}53'26''$ EAST, A DISTANCE OF 42.42 FEET TO THE BEGINNING OF A CURVE TO THE LEFT, CONCAVE NORTHEASTERLY, HAVING A RADIUS OF 13.00 FEET AND BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF SOUTH $48^{\circ}14'08''$ EAST, 19.39 FEET; (14) THENCE SOUTHEASTERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF $96^{\circ}27'02''$, AN ARC DISTANCE OF 21.88 FEET TO THE END OF SAID CURVE; (15) THENCE NORTH $83^{\circ}31'44''$ EAST, A DISTANCE OF 168.69 FEET TO THE BEGINNING OF A CURVE TO THE RIGHT, CONCAVE SOUTHWESTERLY, HAVING A RADIUS OF 46.00 FEET AND BEING SUBTENDED BY A CHORD BEARING AND DISTANCE OF SOUTH $69^{\circ}52'54''$ EAST, 41.18 FEET; (16) THENCE ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF $53^{\circ}10'51''$, AN ARC DISTANCE OF 42.70 FEET; (17) THENCE LEAVING SAID CURVE, NORTH $90^{\circ}00'00''$ EAST, A DISTANCE OF 89.09 FEET TO THE NORTHEAST CORNER OF HERITAGE OAKS PHASE I AND THE EAST LINE OF LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 27, PAGE 296 OF THE PUBLIC RECORDS OF ALACHUA COUNTY, FLORIDA; THENCE LEAVING SAID NORTH LINE OF HERITAGE OAKS PHASE I, NORTH $03^{\circ}05'53''$ WEST, ALONG SAID EAST LINE, A DISTANCE OF 669.04 FEET TO THE NORTHEAST CORNER OF SAID LANDS; THENCE SOUTH $84^{\circ}54'15''$ WEST, A DISTANCE OF 179.50 FEET, TO THE EAST LINE OF LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 1970, PAGE 718 OF THE PUBLIC RECORDS OF ALACHUA COUNTY, FLORIDA; THENCE SOUTH $00^{\circ}47'31''$ EAST, ALONG THE EAST LINE OF SAID LANDS, A DISTANCE OF 10.24 FEET TO THE SOUTHEAST CORNER OF SAID LANDS; THENCE SOUTH $88^{\circ}17'14''$ WEST, ALONG THE SOUTH LINE OF SAID LANDS, A DISTANCE OF 327.19 FEET TO THE SOUTHEAST CORNER OF THOSE LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 2043, PAGE 2987 OF SAID PUBLIC RECORDS; THENCE SOUTH $88^{\circ}41'32''$ WEST, ALONG THE SOUTH LINE OF SAID LANDS, A DISTANCE OF 322.06 FEET, TO THE SOUTHEAST CORNER OF LANDS DESCRIBED IN OFFICIAL RECORDS BOOK 790, PAGE 371 OF THE AFOREMENTIONED PUBLIC RECORDS OF ALACHUA COUNTY, FLORIDA; THENCE SOUTH $88^{\circ}38'08''$ WEST, ALONG THE SOUTH LINE OF SAID LANDS, AND A WESTERLY EXTENSION THEREOF, A DISTANCE OF 360.41 FEET TO THE POINT OF BEGINNING.





Commission Agenda Item

MEETING DATE: 4/11/2022

SUBJECT: February 28, 2022, City Board of Adjustment Meeting Minutes

PREPARED BY: LeAnne Williams, Deputy City Clerk

RECOMMENDED ACTION:

Approve the minutes.

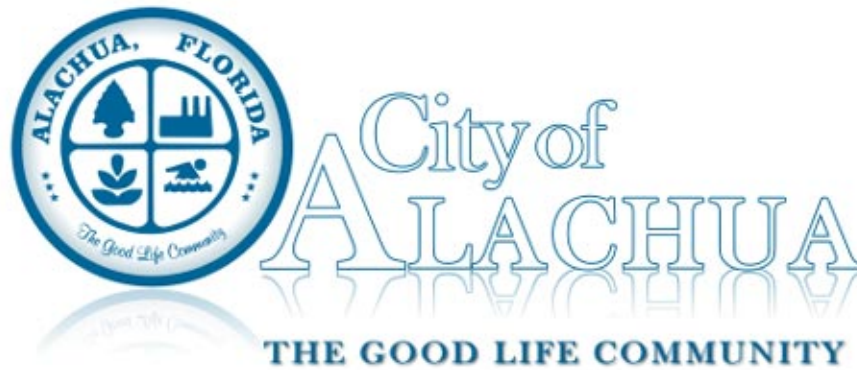
Summary

February 28, 2022, City Board of Adjustment Meeting Minutes

ATTACHMENTS:

Description

☐ Minutes



**Board of Adjustment Meeting
Minutes
February 28, 2022**

Mayor Gib Coerper
Vice Mayor Shirley Green Brown
Commissioner Jennifer Blalock
Commissioner Dayna Miller
Commissioner Robert Wilford

City Manager Mike DaRoza
City Attorney Marian Rush

The City Commission will conduct a
Board of Adjustment Meeting
At 5:30 PM
to address the item(s) below.

Meeting Date: February 28, 2022

Meeting Location: James A Lewis Commission Chambers

STAFF ATTENDING: Diane Amendola, Joshua Lamar, Justin Tabor, LeAnne Williams. Kathy Winburn.

Notice given pursuant to Section 286.0105, Florida Statutes. In order to appeal any decision made at this meeting, you will need a verbatim record of the proceedings. It will be your responsibility to ensure such a record is made.
--

Board of Adjustment Meeting

CALL TO ORDER

Led by Mayor Gib Coerper.

PUBLIC HEARING

AGENDA

AGENDA ITEMS

- A. Zoning Variance Permit – Lion’s Club Scout Hut: A request by the City of Alachua, applicant and

agent for Alachua Lions Club, Inc., property owner, for consideration of a request for a Zoning Variance Permit to reduce the minimum front setback requirement. Tax Parcel Number 03604-000-000 (Quasi-Judicial Hearing).

Having been sworn in, Principal Planner Justin Tabor introduced the item and provided the staff report.

Commissioner Dayna Miller stated that, while she is the President of the Lions Club, she would receive no special gain from this project.

Mayor Coerper stated that, while he is a member of the Lions Club, he would receive no special gain from this project.

Vice Mayor Shirley Green Brown moved based upon the competent substantial evidence presented at this hearing, the presentation before this Board, and Staff's recommendation, this Board finds the application to be consistent with the City of Alachua Comprehensive Plan and in compliance with the Land Development Regulations and approves the Zoning Variance Permit to reduce the minimum front setback on Tax Parcel 03604-000-000 from 20 feet to 10 feet; seconded by Commissioner Jennifer Blalock.

Mayor Coerper opened the floor for comments.

There were no comments.

Passed 4-0 by roll call.

ADJOURNMENT OF BOARD OF ADJUSTMENT HEARING

Commissioner Miller moved to adjourn; seconded by Vice Mayor Brown.

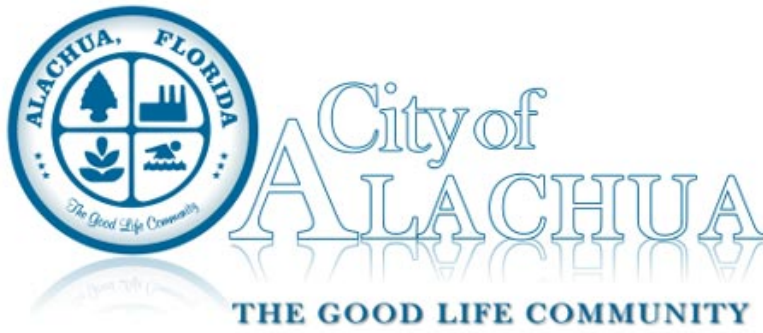
Passed 4-0 by roll call.

ATTEST:

CITY COMMISSION OF THE
CITY OF ALACHUA, FLORIDA

Mike DaRoza, City Manager/Clerk

Gib Coerper, Mayor



Commission Agenda Item

MEETING DATE: 4/11/2022

SUBJECT: March 14, 2022, City Commission Meeting Minutes

PREPARED BY: LeAnne Williams, Deputy City Clerk

RECOMMENDED ACTION:

Approve the minutes.

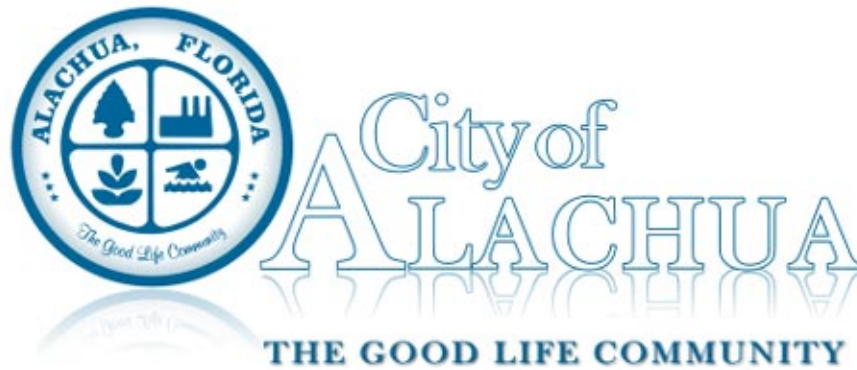
Summary

March 14, 2022, City Commission Meeting Minutes.

ATTACHMENTS:

Description

▣ Minutes



Regular City Commission Meeting Minutes March 14, 2022

Mayor Gib Coerper
Vice Mayor Shirley Green Brown
Commissioner Jennifer Blalock
Commissioner Dayna Miller
Commissioner Robert Wilford

City Manager Mike DaRoza
City Attorney Marian Rush

The City Commission will conduct a
Regular City Commission Meeting
At 6:00 PM
to address the item(s) below.

Meeting Date: March 14, 2022

Meeting Location: James A Lewis Commission Chambers

CITIZENS PRESENT: Leo E. Blake, Kay Hall, Kathleen Endorf, Leah Byrd, Ed Potts, Kaeleigh Willett, Michael Willett, Jovante Hayes. STAFF ATTENDING: Diane Amendola, Robert Bonetti, Adam Hall, Elliot Harris, Jason Moses, Donna Myers, Jesse Sandusky, Donna Smith, Rodolfo Valladares, LeAnne Williams, Cap Wilson.

CITY COMMISSION MEETING

Notice given pursuant to Section 286.0105, Florida Statutes. In order to appeal any decision made at this meeting, you will need a verbatim record of the proceedings. It will be your responsibility to ensure such a record is made.

CALL TO ORDER

Led by Mayor Gib Coerper.

INVOCATION

Led by Pastor Leo Blake, Old Shiloh Baptist Church.

PLEDGE TO THE FLAG

Led by Mayor Coerper, with Commissioner Robert Wilford absent.

APPROVAL OF THE AGENDA

Commissioner Dayna Miller requested that Item A under Committee Report be removed from the agenda.

Vice Mayor Shirley Green Brown moved to approve the amended agenda; seconded by Commissioner Miller.

Mayor Coerper opened the floor for comments.

There were no comments.

Passed by unanimous consent.

APPROVE READING OF PROPOSED ORDINANCES AND RESOLUTIONS BY TITLE ONLY

Vice Mayor Brown moved to approve the reading of proposed ordinances and resolutions by title only; seconded by Commissioner Jennifer Blalock.

Passed by unanimous consent.

I. SPECIAL PRESENTATIONS

A. Gainesville Chapter of the Daughters of the American Revolution 100th Anniversary

Deputy City Clerk LeAnne Williams introduced the proclamation.

Mayor Coerper read the proclamation and presented it to Past Regent Kay Hall.

Ms. Hall thanked the Commission for the recognition and made remarks about the Gainesville's Daughters of the American Revolution Chapter.

B. Mental Health in Schools

Deputy City Clerk Williams introduced the presentation.

Kathleen Endorf made the presentation on mental health, counseling and her activities in Santa Fe High School, and she introduced Leah Bird.

Ms. Bird spoke further on the efforts to help students at Santa Fe High School.

Commissioner Miller asked if they knew about Josh's Place.

Ms. Endorf stated they had recently begun working with them.

Commissioner Blalock asked if they were considering using Power Hour as a time for kids to receive counseling and parent engagement.

Ms. Endorf stated she would look into it.

Discussion ensued on the issue.

Vice Mayor Brown thanked Ms. Endorf and Ms. Bird for their efforts.

II. COMMENTS FROM CITIZENS ON SUBJECTS NOT ON THE AGENDA

Mayor Coerper opened the floor for comments.

There were no comments.

(Please Limit to 3 Minutes.Any citizen who is unable to speak at this time will have an opportunity to speak at the end of the meeting

III. COMMITTEE REPORTS/COMMITTEE APPOINTMENTS/CITY ANNOUNCEMENTS

A. North Central Florida Regional Planning Council (NCFRPC) Report

IV. PUBLIC HEARINGS AND ORDINANCES

(Presentations, other than the applicant, please limit to **3 Minutes**)

A. Tara Forest East Phase 1 Final Plat: A request by Kyle Willems, P.E., of JBPro, Inc., applicant and agent for Tara Forest LLC, property owner, for consideration of the final plat of Tara Baywood Phase 1, which proposes to subdivide an ±10.86 acre subject property into a total of 32 lots, with associated common areas and right-of-way, consisting of Parcel Numbers 03067-005-001, 03067-000-000, and 03067-005-000 (Quasi-Judicial Hearing).

City Attorney Marian Rush stated she spoke with the applicant's attorney, and they are aware of what needs to be done for this item to move forward.

Commissioner Blalock moved that this item be deferred; seconded by Commissioner Miller.

Mayor Coerper opened the floor for comments.

There were no comments.

Passed 4-0 by roll call.

B. Tara Baywood Phase 1 Final Plat: A request by Logan Peters, P.E., of JBPro, Inc., applicant and agent for Tara Baywood LLC, property owner, for consideration of the final plat of Tara Baywood Phase 1, which proposes to subdivide an ±20.25 acre subject property into a total of 61 lots, with associated common areas and right-of-way, consisting of Parcel Number 03067-063-000 (Quasi-Judicial Hearing).

City Attorney Rush stated she spoke with the applicant's attorney, and they are aware of what needs to be done for this item to move forward.

Commissioner Blalock moved that this item be deferred; seconded by Commissioner Miller.

Mayor Coerper opened the floor for comments.

There were no comments.

Passed 4-0 by roll call.

V. AGENDA ITEMS

- A. Resolution 22-14; Amending the Fiscal Year 2021-2022 Budget for the receipt of Unanticipated Revenue; Increasing the CDBG-NR Capital Projects Fund to Appropriate Revenues and Expenses Related to the DEO Subgrant Agreement - FFY 19 Funding Cycle in the amount of \$921,614

City Attorney Rush read Resolution 22-14 by title only.

Finance and Administrative Services Director Rob Bonetti introduced the item and provided the staff report.

Mayor Coerper asked the commissioners for questions or comments.

There were no questions or comments.

Commissioner Miller moved to approve Resolution 22-14; seconded by Commissioner Blalock.

Mayor Coerper opened the floor for comments.

There were no comments.

Passed 4-0 by roll call.

- B. Resolution 22-15 Amending the Fiscal Year 2021-2022 Budget; Increasing the General Fund Budget to Provide for Unanticipated Revenues and Expenses Related to the Use of Forfeiture Funds

City Attorney Rush read Resolution 22-15 by title only.

Chief Jesse Sandusky introduced the item and made recommendations.

Mayor Coerper asked the commissioners for questions or comments.

There were no questions or comments.

Commissioner Blalock moved to adopt Resolution 22-15 and authorize expenditure of forfeiture funds in the amount of \$9,687.00, from the Restricted Forfeiture Account for the purchase of Power FTO and Power Policy Software; seconded by Vice Mayor Brown.

Mayor Coerper opened the floor for comments.

There were no comments.

Passed 4-0 by roll call.

- C. RFQ 2022-01 City of Alachua Industrial Pretreatment Program

Purchasing Specialist Donna Smith introduced the item and made recommendations.

Mayor Coerper asked the commissioners for questions or comments.

There were no questions or comments.

Vice Mayor Brown moved to accept the ranking as presented by the Selection Committee.

authorize and direct staff to enter into negotiations with Kimley Horn to develop and complete an Industrial Pretreatment Program for the City, and upon agreed negotiations, authorize the City Manager to enter into a professional services contract with Kimley Horn; seconded by Commissioner Blalock.

Mayor Coerper opened the floor for comments.

There were no comments.

Passed 5-0 by roll call.

VI. COMMENTS FROM CITIZENS ON SUBJECTS NOT ON THE AGENDA

Mayor Coerper opened the floor for comments.

There were no comments.

(Please Limit to 3 Minutes.Any citizen who did not speak during the Citizen Comments period at the beginning of the meeting may do so at this time.)

VII. COMMENTS FROM CITY MANAGER AND CITY ATTORNEY

City Manager DaRoza thanked Ms. Endorf and Ms. Bird for the presentation. He stated he attended the Babe Ruth Opening Ceremony, which was wonderful. He stated he saw Legacy Park Multipurpose Center being set up for Dance Alive and asked about the winners.

Mayor Coerper gave an update on the evening.

City Attorney Rush stated, "Historically, GRU provided an Operation/Maintenance Services, which was incorporated into the Bulk Power Agreement. Since this agreement will expire 4-1-2022, and in order to provided continuity of operation/maintenance services to the Citizens of Alachua for the Alachua substation, we want to discuss this briefly, and we would request that the Commission, one, waive the rules of procedure so we can proceed with the motion."

Vice Mayor Brown moved to waive the rules of procedure; seconded by Commissioner Blalock.

Passed by unanimous consent.

City Attorney Rush stated the rules of the purchasing manual would need to be waived as well.

Commissioner Blalock moved to waive the rules of the purchasing manual; seconded by Commissioner Miller.

Passed by unanimous consent.

City Attorney Rush recommended the action to authorize staff to negotiate a comparable Operation/Maintenance Services Agreement based upon current and anticipated needs for the Alachua substation, authorize the City Manager to execute the agreement, with the goal to have in effect prior to April 1, 2022, with a caveat that it is not to exceed \$200,000.00, plus parts per year, for a maximum of five years.

Vice Mayor Brown moved to authorize staff to negotiate a comparable an Operation/Maintenance Services Agreement based upon current and anticipated needs for the

Alachua substation, authorize the City Manager to execute the agreement, with the goal to have in effect prior to April 1, 2022, with a caveat that it is not to exceed \$200,000.00, plus parts per year, for a maximum of five years; seconded by Commissioner Blalock.

Mayor Coerper opened the floor for questions.

Commissioner Miller asked which budget this would be coming from.

City Manager DaRoza stated, while this is electric, this is still new and staff is still working on the details.

Commissioner Miller asked if there was an estimate for the “plus parts”.

City Manager DaRoza stated that due to the global economy, there was no way to determine that at this time.

City Attorney Rush provided further information.

Passed 4-0.

VIII. COMMISSION COMMENTS/DISCUSSION

Commissioner Blalock thanked Pastor Blake for the inspiring prayer. She stated that the Property Appraiser of the City of Gainesville with whom she was working praised the City of Alachua staff.

Commissioner Miller thanked

1. Pastor Blake for the prayer
2. Ms. Endorf for the presentation
3. The Alachua Police Department for their work

Vice Mayor Brown thanked:

1. Pastor Blake for the prayer
2. Ms. Endorf and Ms. Byrd for the presentation regarding Mental Health awareness

She announced there will be an essay contest sponsored by Equal Justice Initiative May 12, 2022, at 6:30 p.m., at the Santa Fe High School Auditorium. She stated she attended:

1. The SAC meeting at W.W. Irby Elementary
2. The Jamboree
3. The “High Tea and Bingo” event on Saturday

Mayor Coerper stated he attended:

1. The Men’s Tournament for 5 and 6 year old's
2. The Dance Alive Gala
3. W.W. Irby Elementary, UF Mural Paintings
4. Wild Game Feast at Hatchet Creek
5. The Spring Concert at the Amphitheater at Legacy Park
6. The Pinewood Derby at the Scout Hut
7. The Jamboree

ADJOURN

Vice Mayor Brown moved to adjourn; seconded by Commissioner Blalock.

CONSENT AGENDA

CONSENT AGENDA ITEMS

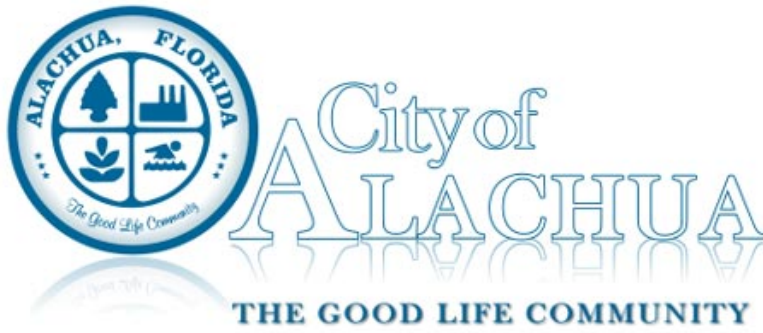
- A. Purchase of Transformers

ATTEST:

CITY COMMISSION OF THE
CITY OF ALACHUA, FLORIDA

Mike DaRoza, City Manager/Clerk

Gib Coerper, Mayor



Commission Agenda Item

MEETING DATE: 4/11/2022

SUBJECT: March 28, 2022, City Commission Meeting Minutes

PREPARED BY: LeAnne Williams, Deputy City Clerk

RECOMMENDED ACTION:

Approve the minutes.

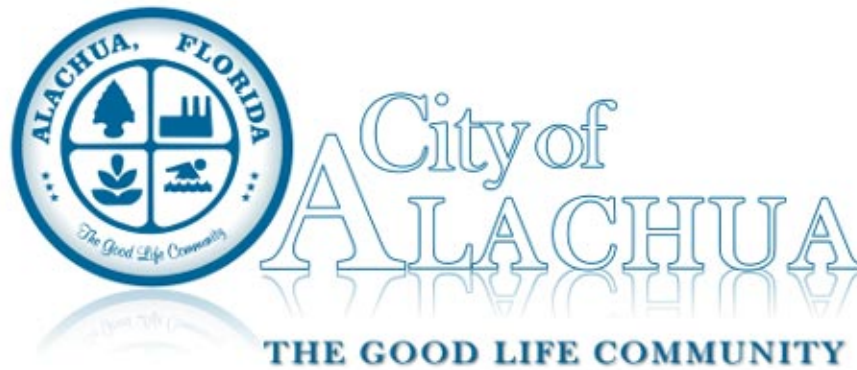
Summary

March 28, 2022, City Commission Meeting Minutes.

ATTACHMENTS:

Description

▣ Minutes



Regular City Commission Meeting Minutes March 28, 2022

Mayor Gib Coerper
Vice Mayor Shirley Green Brown
Commissioner Jennifer Blalock
Commissioner Dayna Miller
Commissioner Robert Wilford

City Manager Mike DaRoza
City Attorney Marian Rush

The City Commission will conduct a
Regular City Commission Meeting
At 6:00 PM
to address the item(s) below.

Meeting Date: March 28, 2022

Meeting Location: James A Lewis Commission Chambers

COMMOSSIONERS PRESENT: Jennifer Blalock, Shirley Green Brown, Gib Coerper, Dayna Miller, and Robert Wilford. Citizens Present: Tom Coleridge, Vickie Coleridge, Ken Sulak, Janet Yesh, Ken Arml, Don Yesh, Ben Boukari, Jovante Hayes, David Smith, Tom Hubbard, Sean Brewer, Ron Edwards, Thelma Barows, Lany Cumbaa, Veta Cumbaa, Becky Cumbaa, James Curington, Rupert Murphy II, Nigel Watson, Chistopher Potts, Shirley Tyree, Thomas Tyree. Staff Attending: Diane Amendola, Robert Bonetti, Adam Hall, Elliot Harris, Lynn Hayes, Donna Myers, Jesse Sandusky, Justin Tabor, Rodolfo Valladares, Cap Wilson, Kathy Winburn.

CITY COMMISSION MEETING

Notice given pursuant to Section 286.0105, Florida Statutes. In order to appeal any decision made at this meeting, you will need a verbatim record of the proceedings. It will be your responsibility to ensure such a record is made.

CALL TO ORDER

Led by Mayor Gib Coerper.

INVOCATION

Led by Chad Scott.

PLEDGE TO THE FLAG

Led by Mayor Coerper.

APPROVAL OF THE AGENDA

City Attorney Marian Rush requested Item G under Public Hearing be moved to Item A.

Commissioner Dayna Miller moved to approve the amended agenda; seconded by Vice Mayor Shirley Green Brown.

Mayor Coerper opened the floor for comments.

There were no comments.

Passed by unanimous consent.

APPROVE READING OF PROPOSED ORDINANCES AND RESOLUTIONS BY TITLE ONLY

Vice Mayor Brown moved to approve the reading of proposed ordinances and resolutions by title only; seconded by Commissioner Jennifer Blalock.

Passed by unanimous consent.

I. SPECIAL PRESENTATIONS

A. Presentation to Commissioner Robert Wilford

City Manager Mike DaRoza read Commissioner Robert Wilford's resignation letter and made the presentation.

Commissioner Wilford spoke of his time as a Commissioner and his love for the City of Alachua.

Mayor Coerper presented Commissioner Wilford with a plaque of recognition.

Vice Mayor Brown thanked Commissioner Wilford for his years of service and wished him well.

Commissioner Blalock thanked Commissioner Wilford for his mentorship and leadership.

Commissioner Miller thanked Commissioner Wilford for his dedication and love for the City of Alachua.

Mayor Coerper thanked Commissioner Wilford for his years of service to the City of Alachua.

City Manager Mike DaRoza congratulated Commissioner Wilford.

B. Mi Apa to Present Donation to Alachua Dream Team, Relay for Life

Mayor Coerper thanked those involved and stated the event raised \$1,355.66.

II. COMMENTS FROM CITIZENS ON SUBJECTS NOT ON THE AGENDA

Mitch Glaeser informed the Commission the Chamber of Commerce is partnering with the Alachua County

School Board with a pilot program called I.A.M. Program: W.W. Irby Elementary, Alachua Elementary, and A.L. Mabane Middle School. Each child will be provided with a laptop. He announced a new business at San Felasco Tech City.

Sean Brewer stated he was running for Circuit Judge and presented himself to the Commission.

(Please Limit to 3 Minutes.Any citizen who is unable to speak at this time will have an opportunity to speak at the end of the meeting

III. COMMITTEE REPORTS/COMMITTEE APPOINTMENTS/CITY ANNOUNCEMENTS

IV. PUBLIC HEARINGS AND ORDINANCES

(Presentations, other than the applicant, please limit to **3 Minutes**)

- A. Burrows Minor Subdivision Final Plat: A request by Ronald Edwards, applicant and agent for Thomas and Phyllis Burrows, property owners, for a Final Plat, which proposes to replat Lots 15 and 16 of the Oak Ridge Crossing Subdivision, consisting of a ±5.0 acre subject property (Parcel 03925-010-015) (Quasi-Judicial Hearing).

Having been sworn in, Principal Planner Adam Hall introduced the item and provided the staff report.

Mayor Coerper asked the commissioners for questions or comments.

Ron Edwards, agent, stated he was pleased with the work.

Vice Mayor Brown moved to approved the Final Plat for Thomas and Phyllis Burrows (“Final Plat”) and authorized the Mayor and City Attorney to sign the Final Plat; seconded by Commissioner Blalock.

Mayor Coerper opened the floor for comments.

There were no comments.

Passed 4-0 by roll call; with Commissioner Wilford absent.

- B. Ordinance 22-03: Second Reading, an Ordinance of the City of Alachua, Florida relating to the amendment of the City's Comprehensive Plan; Amending the City's Comprehensive Plan to Add a Property Rights Element; Providing a Repealing Clause; Providing Severability; and Providing an Effective Date. (Legislative Hearing)

City Attorney Rush read Resolution 22-03 by title only.

Planning & Community Development Director Kathy Winburn introduced the item and made recommendations.

Mayor Coerper asked the commissioners for questions or comments.

There were no questions or comments.

Commissioner Blalock moved to adopt Ordinance 22-03 upon Second and Final Reading; seconded by Vice Mayor Brown.

Mayor Coerper opened the floor for comments.

There were no comments.

Passed 4-0 by roll call.

- C. Ordinance 22-04, Second Reading: Large Scale Comprehensive Plan Amendment (LSCPA) – Cellon Creek: A request by Seth Wood, of Causseaux, Hewett, & Walpole, Inc., applicant and agent for San Felasco Research Ventures, LLC, property owner, for consideration of a Large Scale Comprehensive Plan Amendment on a ±160.2 acre subject property to amend the Future Land Use Map (FLUM) from Commercial (±25.4 acres), Community Commercial (±16.3 acres), High Density Residential (±16.1 acres), and Moderate Density Residential (±102.5 acres) to Corporate Park. Tax Parcel Number 05949-000-000 (Legislative Hearing).

Having been sworn in, Principal Planner Justin Tabor introduced the item and provided the staff report.

City Attorney Rush read Resolution 22-04 by title only.

Applicant Seth Wood stated the presentation was comprehensive and sufficient.

Mayor Coerper asked the commissioners for questions or comments.

There were no questions or comments.

Commissioner Blalock moved to adopt Ordinance 22-04 upon Second and Final Reading; seconded by Commissioner Miller.

Mayor Coerper opened the floor for comments.

Karen Arrington spoke on preserving the land as farm land.

Principal Planner Tabor stated the land use designation.

Passed 4-0 by roll call.

Mayor Coerper mentioned that this land backs up to Sal Felasco preserve.

- D. Ordinance 22-05, Second Reading: Site-Specific Amendment to the Official Zoning Atlas (Rezoning) – Cellon Creek: A request by Seth Wood, of Causseaux, Hewett, & Walpole, Inc., applicant and agent for San Felasco Research Ventures, LLC, property owner, for consideration of a Site-Specific Amendment to the Official Zoning Atlas (Rezoning) to amend the Official Zoning Atlas on a ±160.2 acre subject property from Agricultural (A) to Corporate Park (CP). Tax Parcel Number 05949-000-000 (Quasi-Judicial Hearing).

City Attorney Rush read Resolution 22-05 by title only.

Principal Planner Tabor requested the staff report from Ordinance 22-04 be incorporated as the staff report for Ordinance 22-05.

Mayor Coerper asked the commissioners for questions or comments.

There were no questions or comments.

Commissioner Blalock moved to adopt Ordinance 22-05 upon Second and Final Reading; seconded by Vice Mayor Brown.

Mayor Coerper opened the floor for comments.

There were no comments.

Passed 4-0 by roll call.

- E. Ordinance 22-10, First Reading: Site-Specific Amendment to the Official Zoning Atlas (Rezoning) - Savannah Station Phase 3: a request by Ryan Thompson, AICP, of CHW, Inc, applicant and agent for Waco Properties, Inc. ,property owner, for the consideration of the rezoning of the subject property from Agricultural (“A”) to Planned Development – Residential (“PD-R”) on a ±118.2 acre subject property. Consisting of Parcel Number 03980-002-001(Quasi-Judicial Hearing).

Having been sworn in, Principal Planner Hall introduced the item and provided the staff report.

Gerry Dedenbach, AICP, LEED AP, Vice President, CHW provided additional information.

Mayor Coerper asked the commissioners for questions or comments.

Commissioner Miller asked for clarification regarding the tree line.

Mr. Dedenbach provided the information.

City Attorney Rush read Resolution 22-10 by title only.

Vice Mayor Brown moved to adopt Ordinance 22-10 on first reading; seconded by Commissioner Blalock.

Mayor Coerper opened the floor for comments.

Ken Sulack mentioned concerns regarding the setbacks. He stated he was not notified about neighborhood meetings. He stated he felt the findings were incorrect.

Ken Bryan stated the plan was not consistent with the surrounding area. He asked about septic/sewer.

Mr. Dedenbach addressed the concerns.

Passed 4-0 by roll call.

- F. Ordinance 22-08, First Reading: Large Scale Comprehensive Plan Amendment -Schmidt Farms: A request by David Meeks, applicant and agent for DM Alachua Investments, LLC, property owner, to amend the Future Land Use Map (FLUM) Designation from Commercial (±48.4 acres) and Agriculture (±72.7 acres) to Commercial (±14.4 acres), High Density Residential (±17.8 acres), Moderate Density Residential (±53.2 acres), Conservation (±35.7 acres) on a ±121.1 acre subject property . Consisting of Tax Parcel Numbers 05936-001-000, 05936-007-000, 05936-007-002, 05936-007-001, and 05945-000-000 (Legislative Hearing)

Having been sworn in, Principal Planner Hall introduced the item and provided the staff report.

Chris Potts, Director of Engineering, JB Pro, provided additional information.

Pete Wallace, Biologist/Ecologist, provided information.

Mayor Coerper opened the floor for comments.

Commissioner Miller asked for specifics regarding land use.

Principal Planner Hall provided the information.

Pete Wallace discussed the conservation management area.

City Attorney Rush read Resolution 22-08 by title only.

Commissioner Blalock moved to approve Ordinance 22-08 on first reading and authorize City Staff to transmit the proposed Large-Scale Comprehensive Plan Amendment to the Florida Department of Economic Opportunity under the Expedited State Review Process; seconded by Commissioner Miller.

Mayor Coerper opened the floor for comments.

The following citizens came forward and shared their concerns:

James Curington
Rupert L Murphy II
Karen Arrington
Barbara Kirkoff
Becky Cumbaa
Thomas Coleridge
Mary Helen Wheeler
Shirley Tyree

Mr. Wallace responded with a presentation.

Nigel Watson

Mayor Coerper responded.

Vicky Coleridge

Commissioner Miller responded.

Passed 4-0 by roll call.

- G. Ordinance 22-09, First Reading: Site-Specific Amendment to the Official Zoning Atlas - Schmidt Farms: a request by David Meeks, applicant and agent for DM Alachua Investments, LLC, property owner, for the consideration of the rezoning of the subject property from Agricultural ("A") and Commercial Intensive ("CI") to Planned Development – Residential ("PD-R") and Planned Development – Commercial ("PD-COMM") on a ±121.1 acre subject property. Consisting of Parcel Numbers 05936-001-000, 05936-007-000, 05936-007-002, 05936-007-001, and 05945-000-000(Quasi-Judicial Hearing).

City Attorney Rush read Resolution 22-09 by title only.

Principal Planner Hall requested the staff report from Ordinance 22-08 be incorporated as the staff report for Ordinance 22-09.

Mayor Coerper asked the commissioners for questions or comments.

There were no questions or comments.

Commissioner Miller moved to approve Ordinance 22-09 on first reading; seconded by Commissioner Blalock.

Mayor Coerper opened the floor for comments.

There were no comments.

Passed 4-0 by roll call.

V. AGENDA ITEMS

A. Children's Trust of Alachua County Contract

Recreation and Culture Director Elliot Harris introduced the item and made recommendations.

Mayor Coerper asked the commissioners for questions or comments.

There were no questions or comments.

Vice Mayor Brown moved to approve the City Manager to enter into negotiations with CTAC and to sign all appropriate documents to secure the grant; seconded by Commissioner Blalock.

Mayor Coerper opened the floor for comments.

There were no comments.

Passed 4-0 by roll call.

VI. COMMENTS FROM CITIZENS ON SUBJECTS NOT ON THE AGENDA

Mayor Coerper opened the floor for comments.

Robert Sharpe stated NW 158 PL was in need of a clean up, as tires are on the side of the road.

Mayor Coerper informed Mr. Sharpe the City of Alachua will participate in the Great American Clean Up in May.

Mr. Sharpe thanked the Commission.

(Please Limit to 3 Minutes.Any citizen who did not speak during the Citizen Comments period at the beginning of the meeting may do so at this time.)

VII. COMMENTS FROM CITY MANAGER AND CITY ATTORNEY

City Manager DaRoza wished Commissioner Wilford well. He stated the bulk power agreements were coming to a close, and he updated the Commission on their status. He asked Public Services Director Rodolfo

Valladares to update the Commission on the specifics, which he did.

City Attorney Rush congratulated Public Services Director Valladares and his team.

VIII. COMMISSION COMMENTS/DISCUSSION

Commissioner Blalock stated she attended the Cattleman's Banquet. She thanked Chief Jesse Sandusky for keeping the city safe.

Commissioner Miller stated, while she is the President of the Lion's Club, she was very proud of the Cattleman's Banquet and the success of the evening.

Vice Mayor Brown thanked former Chief Scott for the prayer. She congratulated Commissioner Wilford and wished him well. She thanked the citizens and Mr. Brewer for their attendance and comments. She stated she attended:

1. Senior Resources Advisory Board meeting, who held a productive meeting on March 17, 2022.
2. Insider Exposure Basketball tournament under the leadership of Mr. John McGraw on March 20, 2022.
3. Parks and Recreation board meeting on March 28, 2022, which was highly productive and informative.
4. FBC-LEO spring conference March 16-18, 2022.

She expressed her highest commendations to the City staff for their hard work. She encouraged them to challenge themselves and to pursue career educational opportunities.

Mayor Coerper thanked Commissioner Wilford for his service and Mi Apa for the Relay for Life proceeds. He stated he attended a Vietnam Veteran's Memorial event.

ADJOURN

Vice Mayor Brown moved to adjourn; seconded by Commissioner Blalock.

Passed by unanimous consent.

CONSENT AGENDA

CONSENT AGENDA ITEMS

- A. February 28, 2022, City Commission Meeting Minutes

ATTEST:

CITY COMMISSION OF THE
CITY OF ALACHUA, FLORIDA

Mike DaRoza, City Manager/Clerk

Gib Coerper, Mayor



City Commission Meeting Sign In
April 11, 2022

	Name (Please Print)
(Please Print) JOHN BROWN	(Please Print) Jovante Hayer
(Please Print) Cathy Wintreg	(Please Print)
(Please Print) Lynn Hayes	(Please Print)
(Please Print) Ana Jakupko	(Please Print)
(Please Print) Cap Wilson Coe	(Please Print)
(Please Print) Savannah Clayton	(Please Print)
(Please Print) Courtney Barker	(Please Print)
(Please Print) Kayla O'Neal	(Please Print)
(Please Print) Briar Pei	(Please Print)
(Please Print) Vanessa McDaniel	(Please Print)