

Exhibit A

190137A

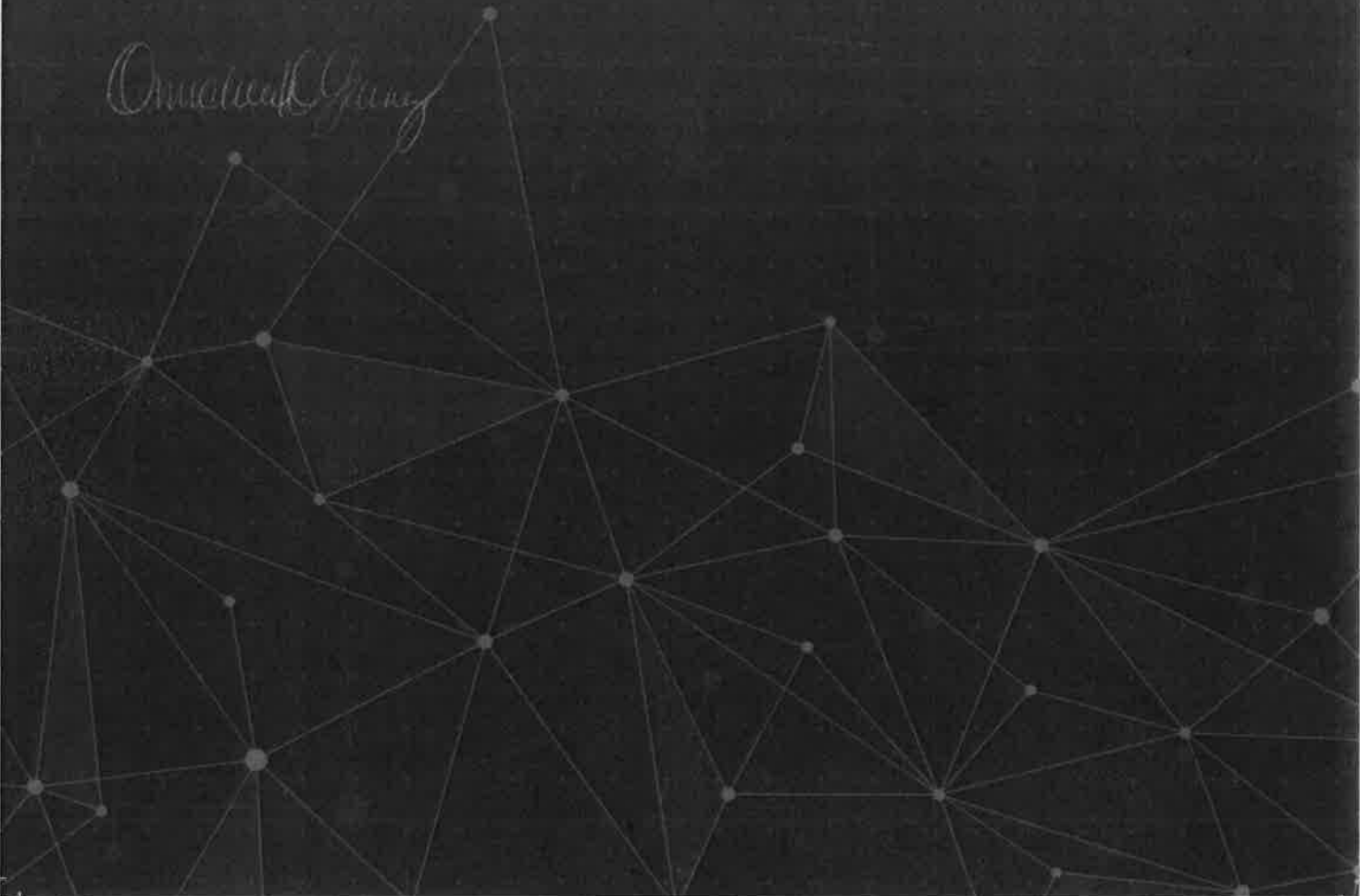
Gainesville.
Citizen centered
People empowered

CITY MANAGER'S PROPOSED BUDGET IN BRIEF

City of Gainesville, Florida
for Fiscal Years 2020-2021

Onward Gaines

Michael R. Harty



**City Manager's
Budget Message**

CITY MANAGER'S BUDGET MESSAGE

DATE: July 1, 2019

TO: THE CITY OF GAINESVILLE COMMISSION AND RESIDENTS OF GAINESVILLE

FROM: Deborah Bowie, Interim City Manager, City of Gainesville, Florida

This year marks the 150th anniversary of the City of Gainesville's incorporation and as we commemorate our past, our sights are set on defining our future. In fervent pursuit of our next great chapter, Gainesville is leveraging partnerships, innovative policy development and technological advancements to transform city services and resident experiences, all in the spirit of fostering greater equity.

Surely we can all agree that investing boldly in vulnerable communities makes good moral sense, but it also makes good business sense, particularly in lean budget years, given what is spent incarcerating, sheltering, hospitalizing and otherwise attempting to manage the social distress of residents left behind in a competitive and often unequitable marketplace.

For years, equity was presented as its own strategic priority in the City's annual planning. While well intentioned, it is evident today that substantial progress can only be realized when equity permeates every aspect of our work. In other words, equity should be infused *within* our strategic framework, and is no longer a singular building block but the final piece of our civic structure that locks all others into position. To bolster our commitment to a more equitable Gainesville, two (2) full-time (FTE) positions will be added to the Office of Equal Opportunity in FY20. These positions will focus exclusively on reducing community and internal inequities with an additional \$300,000 allocated for consulting, technology and other critical expenses.

Like many American cities, Gainesville has its share of fiscal challenges. It is imperative we reshuffle our budget allocations every year to align with our priorities to ensure Gainesville remains competitive, fair and future facing. That alignment should reflect our commitments to digital access for all, transportation alternatives, paying city workers an equitable salary and the creation of a single-district Community Redevelopment Agency (CRA) to tackle blight and under-investment in our City's most vulnerable neighborhoods.

As in years past, our city departments have reviewed their operating budgets and identified opportunities to optimize cost and efficiency without compromising service to city residents.

The City Manager and staff worked diligently to align Fiscal Year 2020 allocations and the budget plan for Fiscal Year 2021 with our strategic priorities:

- Providing economic opportunity;
- Cultivating social resilience;
- Establishing a strong foundation; and
- Encouraging environmental sustainability

Economic opportunity

Pay Equity

The city is working to bring its lowest paid workers up to a living wage by increasing the minimum hourly rate to \$13.75. This is the third wage increase as part of a phased-in strategy to pay city employees a minimum of \$15/hour.

Through the phased-in implementation of Total Rewards at a cost of approximately \$957,156 per year over three years, the city hopes to alleviate an eight percent below market value rate for city employees, helping us to better attract and retain a committed and talented workforce.

Digital Access

The City Commission established a Broadband Subcommittee, which has since expanded its focus to “Digital Accessibility.” The subcommittee is identifying pathways for making digital access faster, cheaper and more widely available for the Gainesville community. A free WiFi pilot project in Porters, Lynch and Depot Park will mark the beginning of the city’s investment in bridging the digital divide. An increase of \$50,000 for FY20 will provide one-time funding for a comprehensive broadband study to evaluate the feasibility of creating a more robust fiber optic network in Gainesville.

Business Development and Retention

The City of Gainesville’s continues to evolve and revolutionize business development— reducing start-up time for businesses, increasing employment opportunities and encouraging public/private partnerships, like those thriving in our Innovation District.

Companies including Phalanx Defense Systems, Exactech and Amazon Last Mile have recently decided to call Gainesville home, creating new jobs in our community.

Business retention at Airport Industrial Park and the nurturing of business, through partnership at GTEC and GEAR, helps ensure that the city maintains its current economic conditions and has a solid platform for continued growth and development. FY20 investment of \$25,000 for StartUpGNV cements our commitment to creating a place ripe for innovators to launch new ventures.

Likewise, the Department of Doing has collaborated with Community Bank & Trust of Florida to offer the Opportunity Loan Program, designed to help business owners create jobs, grow businesses and strengthen our economy. Small business entrepreneurs within the city of Gainesville can close the gap between dreams and opportunities. The first \$10,000 opportunity loan was awarded in FY19 and hopes are high for several more in FY20.

Single District CRA

The City of Gainesville, along with the Alachua County Board of County Commissioners (BOCC), agreed to a 10-year, \$70 million dollar plan that would merge the existing four CRA districts into one district to allow funds pooled from well-developed, high-density areas and put those funds toward a redevelopment plan for east Gainesville. The CRA will move into the Gainesville Technology Entrepreneurship Center (GTEC) in the fall of 2019. This new single district CRA promises to funnel dollars collected from tourism, Wild Spaces Public Places, and other CRA funds to accomplish transformative projects in the city’s undeveloped areas.

Social Resilience

Youth Programs

There are wide gaps in the availability of positive, enriching activities during out-of-school times. Expanding existing city-funded programs including the Youth Summit, Heatwave, BOLD and the Reichert House Youth Academy will help the city provide much-needed resources for at-risk youth. Commission increments for FY20 provide an additional \$80,000 in funding for youth internships, evening activities for teens and after-school programs. Providing a safe space and positive activity is a much-needed resource for families. The long-term benefits of these programs are well worth the investment.

Accessible Transportation

Several areas of our community face persistent challenges of mobility and access to public transportation. Gainesville recently launched a fleet of seven microbuses as part of a three-year mobility pilot project, "The Last Mile, First Mile" program. This program seeks to cut down on commute times for some of Gainesville's most financially constrained populations. The free service keeps riders from having to walk long distances to get to or from a bus stop or station. The service will be expanded to include a new route in east Gainesville in August.

Elimination of Prison Labor

Residents called for the elimination of prison labor and the City Commission responded by ending the existing contractual agreement with the Florida Department of Corrections. The city has committed nearly \$1 million to bring those services in-house for FY20 with the creation of 29 FTEs to provide landscaping maintenance and clean up throughout the City.

Adult Civil Citation/Deflection Program

Gainesville Police Department continues to chart new courses in criminal justice reform. An initial investment of \$128,000 to develop a new diversion and deflection program will help us address the underlying social issues that keep vulnerable residents in the perpetual clutches of the criminal justice system. The program seeks to provide "second chances" for first-time, non-violent offenders— providing opportunities instead of arrests. The deflection program also known as pre-arrest diversion, aims to avoid the costs and potential harm to individuals from arrest, booking and a criminal record. These critical financial investments have significant potential for future cost savings.

Community Health

Gainesville also is exploring pioneering community health initiatives. One example is the Community Resource Paramedic (CRP) program, a trailblazer in community medicine. EMTs arriving on the scene now assess medical conditions and the underlying social causes that may be influencing health outcomes. Initial findings show that working intensely with people in the community and matching them with needed services impacts their use of 911 and emergency room visits.

Affordable Housing

Investing in the physical infrastructure of the city's public housing and in the social infrastructure surrounding public housing is our best opportunity for closing the equity gap in our poorest communities.

In an effort to make progress on the city's housing affordability goals, the City Commission recently authorized the implementation of a pilot program that will allow for the donation of 12 city-owned residential parcels for

the development of affordable housing by qualified local non-profits. Together, with improvement plans slated for the Clarence R. Kelly Community Center; Duval Park; and the Martin Luther King, Jr. Recreation Complex, the city is set to create positive, visible change and momentum in the Duval Neighborhood.

Strong Foundations

Public Safety

An investment of nearly \$500,000 in FY20 will enhance support for our public safety units, including Gainesville Fire Rescue and the Gainesville Police Department. Changes to our baseline budget include further support of the trunked radio access network, the conversion of two temporary police positions to regular full time positions and increased funding for fire/rescue services. The addition of an additional fire inspector will help us to cut in half the current 5-year fire inspection rotation.

Transportation and Pedestrian Safety

Gainesville continues to lead the way in the development of interconnected traffic management systems. Expansion of the interconnected traffic management system is part of Gainesville's Vision Zero strategy, a multi-modal safety project that seeks to eliminate traffic fatalities and severe injuries. UF and the city received a \$2 million grant from the National Science Foundation to research systems and technological innovations to make Florida roadways safer. The grant is one of the largest the NSF has provided to any municipal partner, noting its potential for broad impact. Dollars once invested in institutional research can be applied in a living laboratory.

Cultural Amenities and Parks

Management of Bo Diddley Plaza (BDP), previously funded by the Community Redevelopment Agency, will transfer to the general fund. BDP offers public programming including fitness classes, live music and social events, on average, six days a week. Additionally, the city will absorb certain operational expenses for Depot Park, a nationally recognized destination. Hosting more than 350 events and serving nearly 150,000 guests and residents annually, Depot Park is a Gainesville treasure. An investment of \$910,665 allows us to operate and maintain both parks at current service levels while allowing the CRA to invest those dollars in capital improvement projects in east Gainesville.

Environmental Sustainability

ZeroWaste

Gainesville aims to become a "zero-waste" community by supporting policies that reduce waste and require businesses and residents to rethink consumption and waste flows. The City Commission unanimously approved the ban of single-use plastic bags and expanded polystyrene (plastic foam) containers beginning in January 2020. The goal is to replace these items with reusable, recyclable or compostable alternatives. Budget allocations in FY20 for public education, enforcement and sustainability management are essential to our goal of sending nothing to a landfill or incinerator by 2040.

Electric Vehicle Program

The city is also actively pursuing opportunities to reduce air pollution and carbon emissions. The first phase of our electric vehicle program is complete, and we are making significant strides in adding electric vehicle charging infrastructure throughout the city. Not only do our electric fleet vehicles cut down on cancer causing

emissions and noise pollution, they also cut down on costs. The cost of electricity to power electric vehicles is about 75 percent less than the cost of petroleum fuel. With almost no maintenance and maximum “up-time” between scheduled services, the city will also benefit from a reduced lifecycle cost.

Looking Ahead

While government cannot do all things for its residents, our recommended budget for Fiscal Year 2020 and budget plan for Fiscal Year 2021 reflect our community’s values.

City services once anchored in roadway repair and public safety have been reset and reimagined. Gainesville residents have called on their elected leaders to explore uncharted territories — second chances, sustainability, fair wages, and equitable access to transportation, economic opportunity and cultural amenities.

The task set forth by the City Commission was to steward our resources in a way that meets our strategic goals while moving all members of our community forward. Despite the hurdles we face, the City of Gainesville continues to charge ahead, to challenge ourselves and to chart new courses for what a local government can be for its residents.

By empowering our people and designing resident-centered systems and services, Gainesville is fostering a community that is innovative, inclusive and resilient.

Budget In Brief

ELECTED OFFICIALS

Mayor (At-Large) – Lauren Poe
Mayor-Commissioner Pro Tem (District II) – Harvey Ward
Commissioner (District I) – Gigi Simmons
Commissioner (District III) – David Arreola
Commissioner (District IV) – Adrian Hayes-Santos
Commissioner (At-Large) – Helen Warren
Commissioner (At-Large) – Gail Johnson

APPOINTED OFFICIALS

City Attorney – Nicolle Shalley
City Auditor – Vacant
City Manager – Deborah Bowie (Interim)
Clerk of the Commission – Omichele Gainey
Equal Opportunity Director – Teneeshia Marshall
General Manager-Utilities – Ed Bielarski



Direct Reports

Assistant City Manager – Dan Hoffman
Assistant City Manager – Fred Murry
Budget & Finance – Diane Wilson (Interim)
Human Resources – Lisa Jefferson
Department of Doing – Andrew Persons (Interim)
Police – Tony Jones
Strategic Initiatives – Roberta Griffith

Department Heads

Communications – Shelby Taylor
Consolidated Community Redevelopment Trust – Sarah Vidal-Finn
Facilities Management – Ed Gable
Fire Rescue – Jeff Lane
Fleet Management – Doug Weichman
Information Technology – Lucian Badea
Mobility – Malisa McCreedy
Neighborhood Improvement – Fred Murry
Parks, Recreation and Cultural Affairs – Steve Phillips
Public Works – Phil Mann
Regional Transit System – Jesus Gomez
Risk Management – Steven C. Varvel

PREPARED

BY

BUDGET AND FINANCE DEPARTMENT

Director

Diane M. Wilson (Interim)

Budget Manager

Karen A. Fiore

Senior Analysts

Ashley Joiner

M. Allyzabethe Ramsey



CREDITS

STRATEGIC INITIATIVES

Senior Strategic Planner

Samantha Wolfe

Performance and Data Analyst

Ulrich Adegbola

Senior Management Fellow

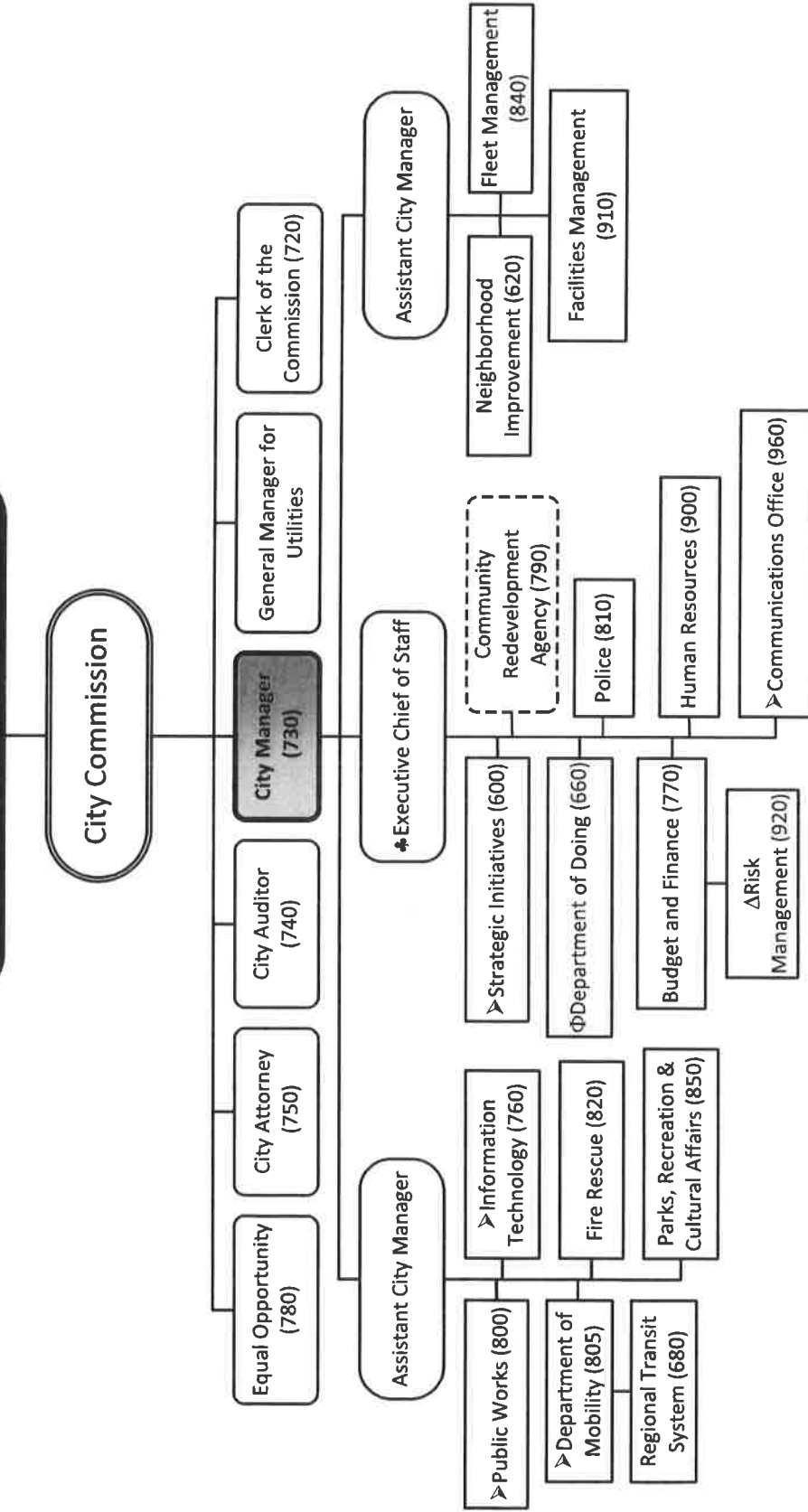
Mateo Van Thienen

*All City Departmental Staff
Information Technology Support*

City of Gainesville

FY 2019 AMENDED ORGANIZATION CHART

Citizens of Gainesville



- Δ Change made during FY2018
- Department Re-organization
- Φ Department Working Title
- ♣ Temporary Time-Limited Position

This page intentionally left blank



Government Finance Officers Association
203 North LaSalle Street, Suite 2700
Chicago, Illinois 60601-1210
312.977.9700 fax: 312.977.4806

FOR IMMEDIATE RELEASE

June 7, 2018

For more information, contact:

Technical Services Center
Phone: (312) 977-9700
Fax: (312) 977-4806
E-mail: budgetawards@gfoa.org

(Chicago, Illinois)--Government Finance Officers Association is pleased to announce that **City of Gainesville, Florida**, has received GFOA's Distinguished Budget Presentation Award for its budget.

The award represents a significant achievement by the entity. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, the entity had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as:

- a policy document
- a financial plan
- an operations guide
- a communications device

Budget documents must be rated "proficient" in all four categories, and in the fourteen mandatory criteria within those categories, to receive the award.

When a Distinguished Budget Presentation Award is granted to an entity, a Certificate of Recognition for Budget Presentation is also presented to the individual(s) or department designated as being primarily responsible for having achieved the award. This has been presented to **Budget & Finance Department**.

There are over 1,600 participants in the Budget Awards Program. The most recent Budget Award recipients, along with their corresponding budget documents, are posted quarterly on GFOA's website. Award recipients have pioneered efforts to improve the quality of budgeting and provide an excellent example for other governments throughout North America.

Government Finance Officers Association is a major professional association servicing the needs of more than 19,000 appointed and elected local, state, and provincial-level government officials and other finance practitioners. It provides top quality publications, training programs, services, and products designed to enhance the skills and performance of those responsible for government finance policy and management. The association is headquartered in Chicago, Illinois, with offices in Washington D.C.

Washington, DC Office

Federal Liaison Center, 660 North Capitol Street, NW, Suite 410 • Washington, DC 20001 • 202.393.8020 fax: 202.393.0780

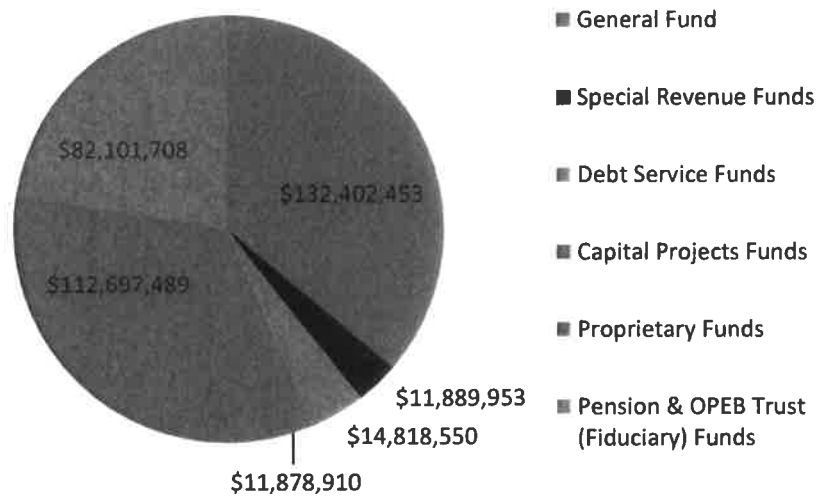
www.gfoa.org

This page intentionally left blank

Budget Overview

FY20 Proposed Budget

GENERAL FUND	\$132,402,453
SPECIAL REVENUE FUNDS	\$11,889,953
DEBT SERVICE FUNDS	\$14,818,550
CAPITAL PROJECTS FUNDS	\$11,878,910
PROPRIETARY FUNDS	\$112,697,489
PENSION & OPEB TRUST (FIDUCIARY) FUNDS	<u>\$82,101,708</u>
 Total Budget All Funds	 <u>\$365,789,062</u>



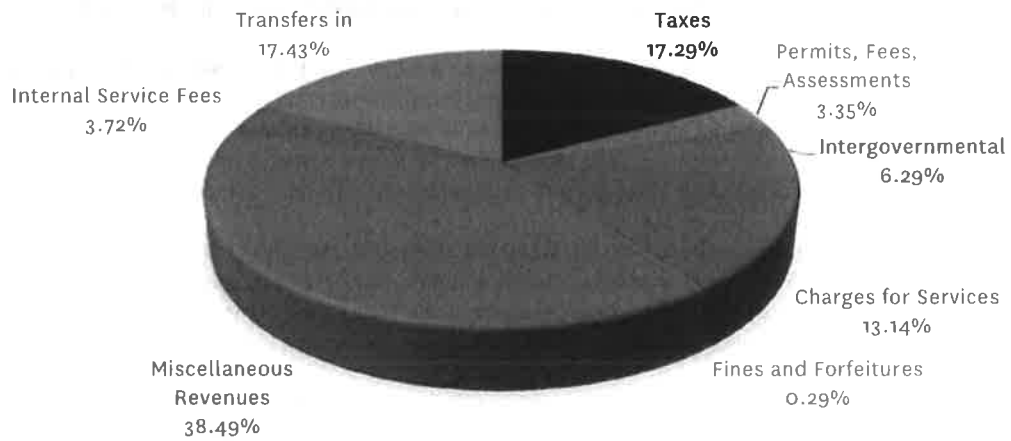
All Funds
Summary of Revenues and Expenses

	FY18 Adopted	FY18 Actual	FY19 Adopted	FY20 Proposed	% Change FY19 to FY20	FY21 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 832,918,897	\$ 861,966,959	\$ 861,966,959	\$ 907,411,699	5.3%	909,934,564	0.3%
Sources of Funds by Category:							
Taxes	53,405,093	64,942,986	59,506,351	63,672,019	7.0%	64,718,109	1.6%
Permits, Fees, Assessments	11,423,062	12,319,583	11,280,933	12,354,408	9.5%	12,110,990	-2.0%
Intergovernmental	23,164,221	33,621,581	24,644,107	23,153,129	-6.1%	23,405,372	1.1%
Charges for Services	47,123,784	46,723,709	47,707,378	48,412,464	1.5%	49,032,521	1.3%
Fines and Forfeitures	1,205,493	1,337,672	1,218,660	1,070,079	-12.2%	1,078,015	0.7%
Miscellaneous Revenues	144,093,035	169,237,754	144,568,983	141,776,396	-1.9%	149,638,958	5.5%
Internal Service Fees	13,062,047	13,225,508	13,421,455	13,693,142	2.0%	14,001,826	2.3%
Transfers in	62,461,635	82,421,303	77,449,237	64,180,290	-17.1%	64,911,005	1.1%
Total Sources	355,938,370	423,830,096	379,797,104	368,311,927	-3.0%	378,896,797	2.9%
Uses of Funds:							
General Government Services	84,431,405	79,528,593	91,525,741	89,846,561	-1.8%	92,873,156	3.4%
Public Safety	93,542,320	103,039,932	96,598,319	100,706,027	4.3%	104,131,495	3.4%
Physical Environment	18,080,685	18,077,710	16,993,009	19,950,276	17.4%	20,124,381	0.9%
Transportation	41,341,172	55,835,506	51,541,595	58,648,568	13.8%	59,343,500	1.2%
Economic Environment	3,146,017	5,458,492	3,747,671	6,570,334	75.3%	4,096,436	-37.7%
Human Services	2,113,788	1,784,108	1,634,374	1,163,062	-28.8%	1,235,798	6.3%
Cultural & Recreation	11,352,073	13,544,316	11,922,502	15,609,517	30.9%	14,010,535	-10.2%
Internal Services	47,226,507	38,655,063	45,587,651	47,528,026	4.3%	48,033,240	1.1%
Contingencies	359,006	8,766	2,910,960	2,468,005	-15.2%	2,167,344	-12.2%
Transfers out	25,297,334	40,780,748	22,892,565	23,298,686	1.8%	23,833,423	2.3%
Total Uses	326,890,307	356,713,235	345,354,387	365,789,062	5.9%	369,849,308	1.1%
Planned addition to fund balance	29,048,063	67,116,861	34,442,717	2,522,865	-92.7%	9,047,488	258.6%
Ending Fund Balance	\$ 861,966,959	\$ 929,083,820	\$ 896,409,676	\$ 909,934,564	1.5%	918,982,053	1.0%

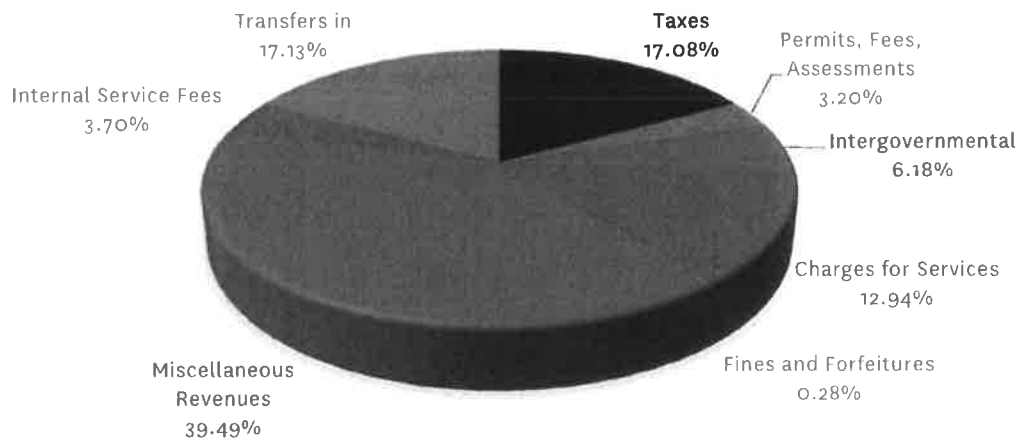
**All Funds
Summary of Revenues**

This section contains information on how each dollar is earned.

**FY2020 ALL FUNDS REVENUE
SOURCES BY CATEGORY**



**FY2021 ALL FUNDS REVENUE
SOURCES BY CATEGORY**



All Funds Summary of Revenues

The FY20 proposed total sources for the City of Gainesville is \$368,311,927. The largest portion is from Miscellaneous Revenue (38%) which includes interest earnings and gain and loss on investments, rental of City buildings and assets and premium reimbursements. The majority of interest earnings and gain and loss on investment is found within the City's Fiduciary and Proprietary Funds. The Fiduciary Funds are used to fund the City's retirement systems and other post-employment benefit trust funds and the Proprietary Funds are used to account for the City's Enterprise and Internal Service funds.

The second largest source of revenue is transfers (\$64.1 million in FY20). The majority of these transfers can be attributed to the transfer made from Gainesville Regional Utilities to the General Fund (\$38.2 million in FY20).

Taxes are the third largest revenue source for the City (\$63.6 million in FY20), with the majority received in the General Fund (\$55 million). Property taxes make up about (64%) of the total taxes in the General Fund with the remainder being Utility Taxes (\$14 million), Communications Services Taxes (\$3.8 million), Business Tax (\$817,572) and Local Option Gas Tax (\$674,758).

Charges for Services account for (13%) of all revenue sources for the City. The bulk of these revenues are found within our enterprise funds for fees paid by users for solid waste, stormwater, building inspection and transit services. Other charges for services can be found in the General Fund in alignment with our indirect cost plan, fees for recreational services, traffic engineering & signal services and outside contracts; such as the contract with Alachua County School Board for School Resource Officers, the contract with North Florida Medical Regional Hospital for police officers and the contracts with Gainesville Regional Airport Authority to pay for security and fire services.

Intergovernmental revenues make up about (6%) all of sources received by the City. This revenue source includes funds received by Federal, State and local agencies for grant awards for specific activities, including CDBG and HOME funds, Regional Transit System grants and FDOT grants. Another large portion of this revenue source is the State Revenue Sharing program and Local Government Half Cent Sales Tax. The remainder of these funds are collected from traffic signal maintenance agreements and contributions from other entities.

Internal service fees provide about (3%) of total sources across all funds, entirely housed within the internal services funds. These funds include our fleet replacement and management programs as well as the City's self-insurance funds.

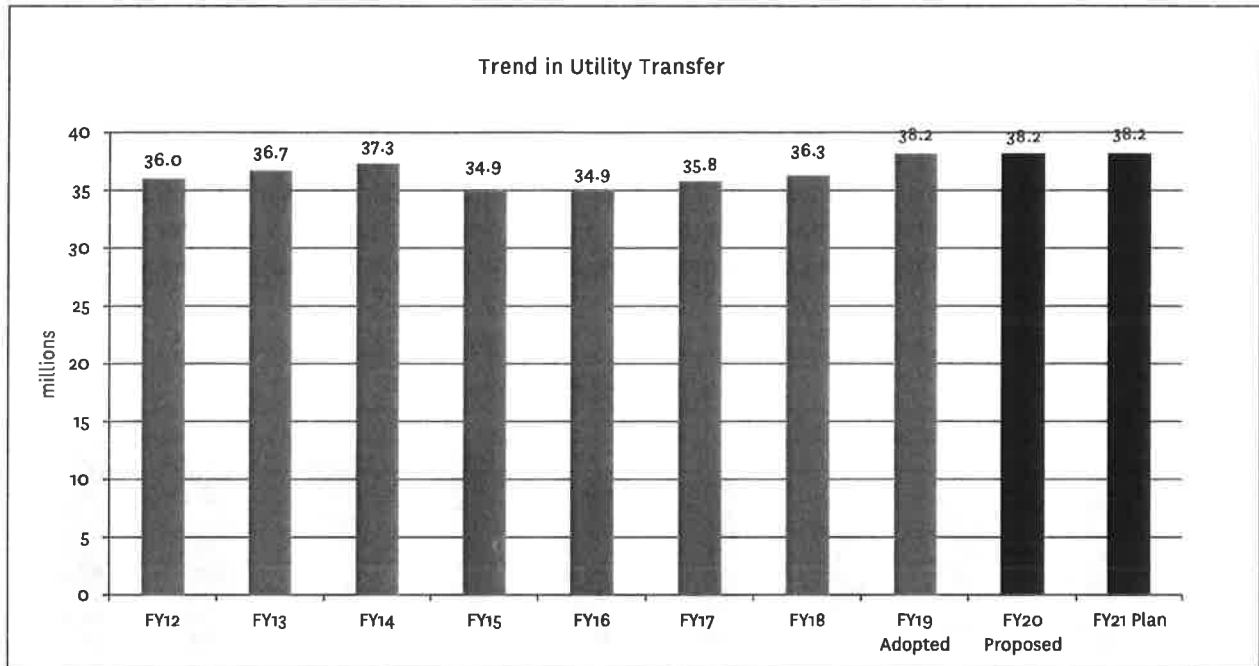
Permits, Fees and Assessments make up only (3%) of the total revenue collected by the City, which (64%) of the total can be attributed to the Fire Assessment fee following the proposed increase to the rate per factored fire unit in FY20 to cover 50% of the cost of fire services. The majority of the remaining permits, fees and assessments are associated with building permit fees collected in the Florida Building Code Enforcement Fund (20%).

Fines and forfeitures make up less than (1%) of total sources for the City. The General Fund contains most of these sources through court fines, code enforcement penalties, parking fines and false alarm penalties.

The following pages contain a description of the City's major revenue sources including the underlying assumptions for the revenue estimates and significant revenue trends.

All Funds Revenues - Utility Transfer

The Utility Transfer is the General Fund's single largest revenue source, comprising approximately 29% of total revenues within the General Fund. The ten year trend in this revenue is detailed below:

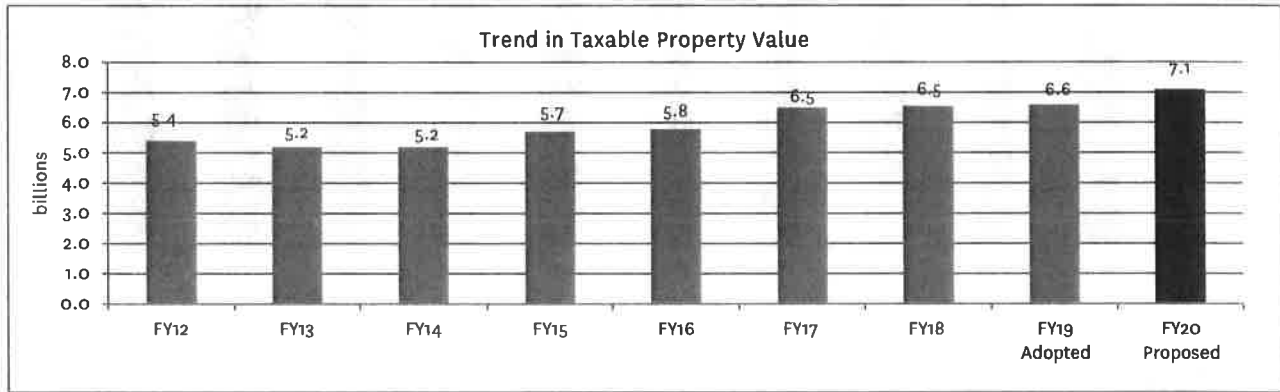


In 2014 a new transfer methodology was developed which was consistent with the philosophy of providing a proxy for what an investor-owned utility would pay, assisting the utility in maintaining a competitive rate structure, and generating for General Government the resources necessary to maintain service delivery levels. This agreement expired in FY19. During the FY20 budget process the Commission has proposed to keep the GFT flat, eliminating the 1.5% annual inflation factor. This resulted in a decrease of revenue for the General Fund in the amount of \$574,275 in FY20 and \$1,157,165 in FY21. A new agreement is still in negotiations.

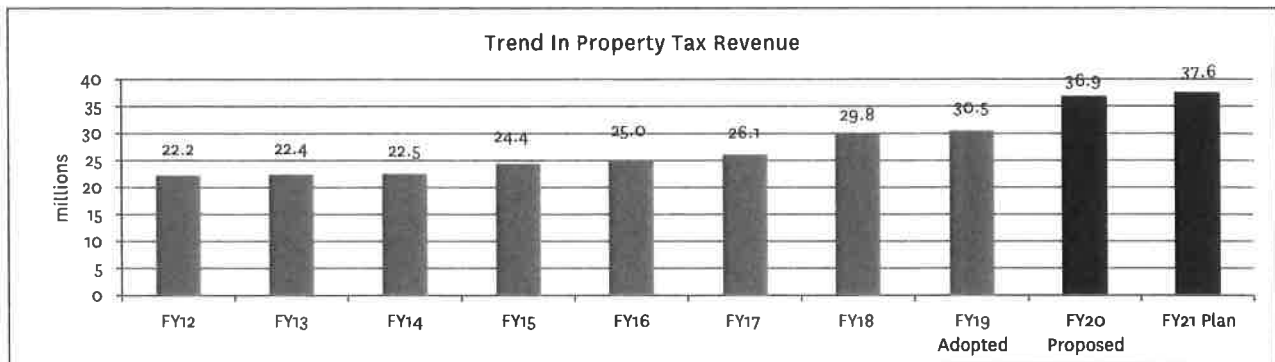
All Funds Revenues - Property Tax

Property tax has traditionally provided a consistent source of revenue and has been a staple of Florida municipalities' revenue composition.

After an extraordinary absolute decline in our taxable property value in FY11, the tax base fell again in FY12, from \$5.61 billion to \$5.41 billion, a decline of \$200 million or 3.6%. The base continued to drop in FY13 for the third straight year, this time by 4.44% to \$5.17 billion. In FY14, the City had a slight uptick of 0.2% in taxable property value. FY15 saw the first significant growth in property value of 9.07%. There was a steady increase of 2.3% in FY16 and the FY17 budget represents a 4.33% increase over FY16. The FY18 value provided by the Alachua County Property Appraiser's office is 8.6% greater than the FY17 value and the FY19 budgeted value is 6.3% greater than the FY18 value. This inflationary factor used for FY19 was based on information published from the state of Florida's ad valorem estimating conference by Florida county. Taxable value increase of 7.75% for FY20 is primarily composed of appreciation in value of existing properties, with \$227 million in new construction and \$313 million in valuation growth.

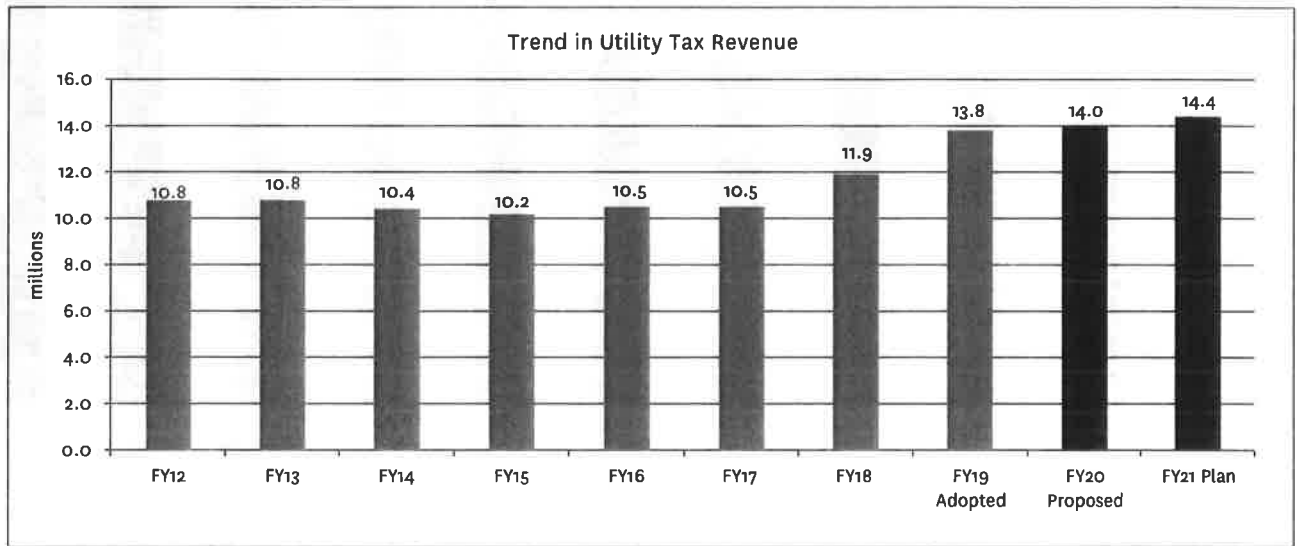


The increase in property tax revenue in FY18 included \$1.4 million from the adopted increase in the millage rate from 4.5079 to 4.7474, \$1.8 million due to the increase in total taxable property values and \$0.6 million generated by new construction. The increase in property tax revenue in FY20 includes \$3.7 million from the proposed increase in the millage rate from 4.7474 to 5.2974, \$1.6 million due to the increase in total taxable property values and \$1 million generated by new construction.



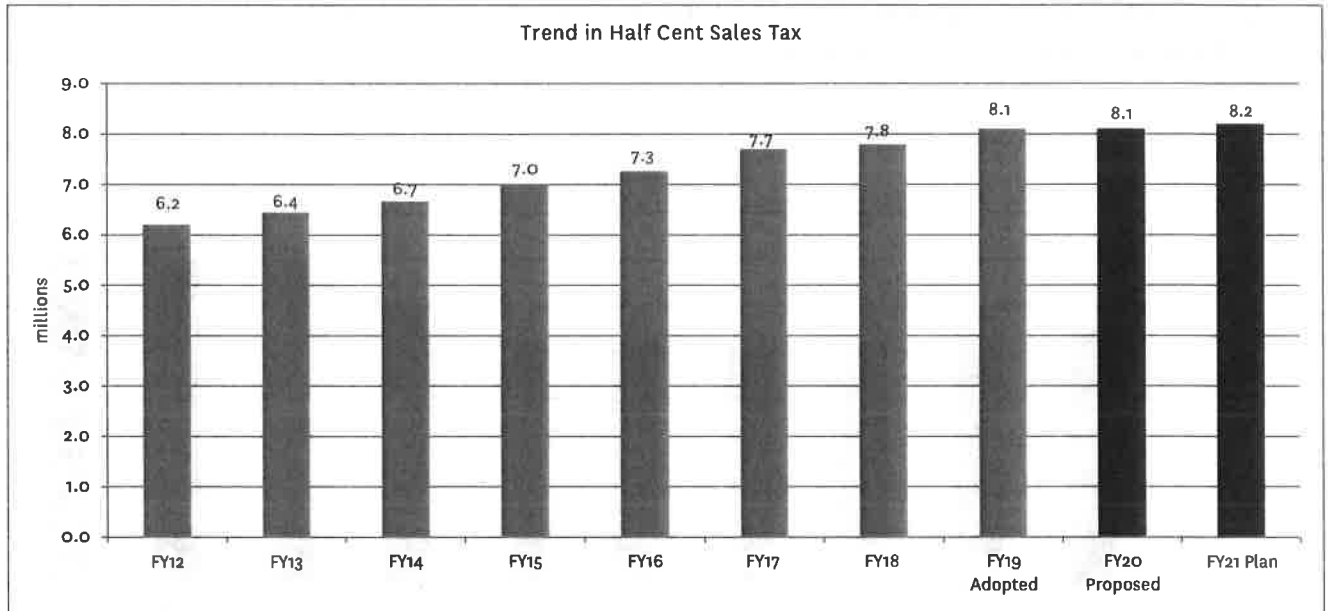
**All Funds
Revenues - Utility Tax**

Utility tax revenues are generated through taxes levied on electric, water, and natural gas utility customers who reside within the City's corporate limits. Utility tax revenues are a function of three variables; number of customers, consumption per customer, and price. FY14 through FY17, the Utility initiated efforts to address rate challenges in part through reductions to their operating and maintenance expense levels. The reductions, which flow through base rates, had in turn negatively impacted utility tax receipts in the General Fund. Electric rate changes have the most significant impact on this revenue source. In mid- FY18 an increase in base electric rates and the purchase of the biomass plant by GRU caused the amount of utility tax charged to increase by approximately \$2.7M in FY19. FY20 includes an inflation rate of approximately 1%.



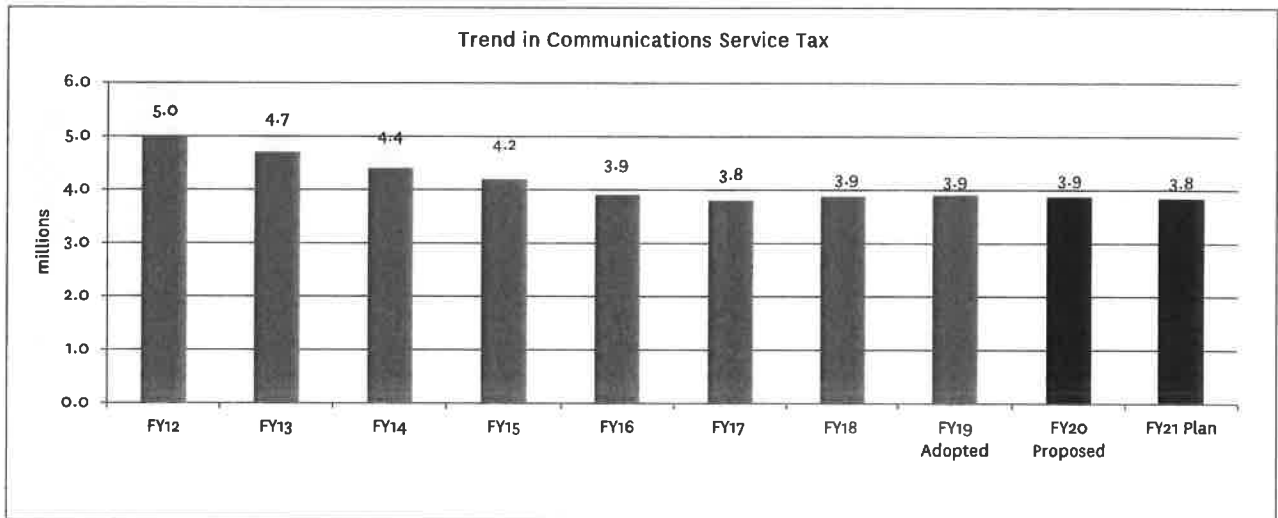
All Funds
Revenues - Half Cent Sales Tax

Half cent sales tax revenue and state revenue sharing are both funded by sales taxes collected by the State and allocated to local governments on a formula basis. Half cent sales tax is based on taxes collected within Alachua County while state revenue sharing is based on taxes collected state-wide. We are assuming no growth in these combined sources for FY20.



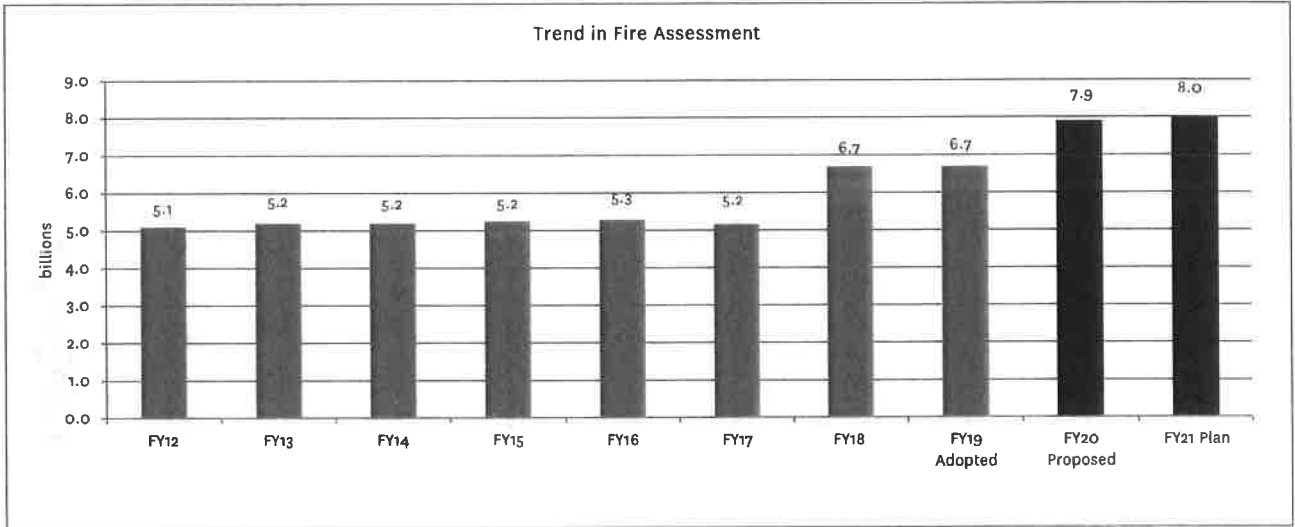
All Funds
Revenues - Communications Services Tax

The Communications Services Tax is one of the General Fund's least predictable revenue streams. Several factors affect these receipts. One is common to all locales, the fact that the use of land lines is diminishing, due both to economic factors and to the increasing popularity and functionality of cell and smart phones. The other reason is more unique to Gainesville. Being a university city, not only do a large percentage of students have cell phones rather than land lines, but the billing address (which is where the revenue flows) may be the home address of the student rather than the physical address in Gainesville.



All Funds
Revenues - Fire Assessment

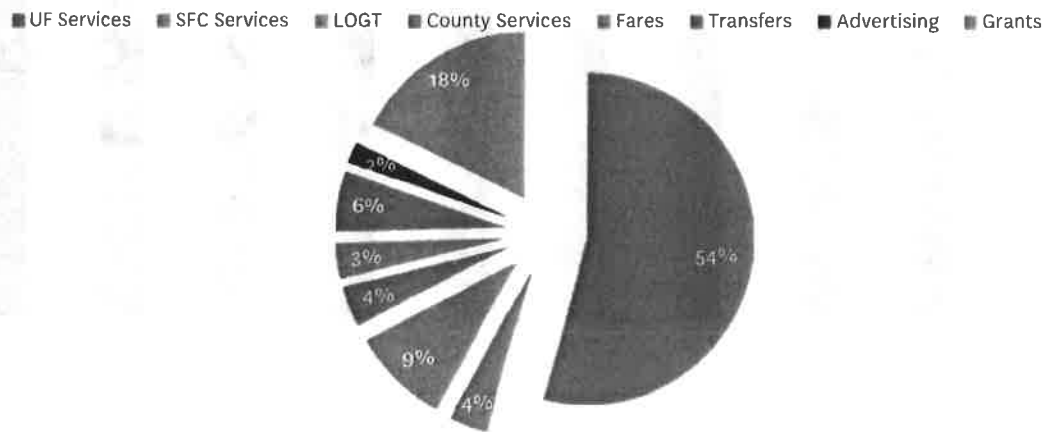
The Fire Assessment was implemented in FY11 and was charged at \$78 per factored fire protection unit (FFPU), intended to cover 50% of the cost of fire protection at the time. Fire protection units are developed based on a combination of the usage and the square footage of the structure. The cost of fire protection has increased over time since implementation of the assessment, so the adopted fee of \$78 per FFPU only recovered approximately 42% of the cost of fire protection in FY18. The FY18 adopted budget included a revised Fire Assessment of \$101 per FFPU to cover 50% of the cost of FY18 fire protection and remained at \$101 per FFPU for FY19. FY20 proposed budget includes a revised Fire Assessment of \$133 per FFPU to cover 50% of the cost of FY20 fire protection.



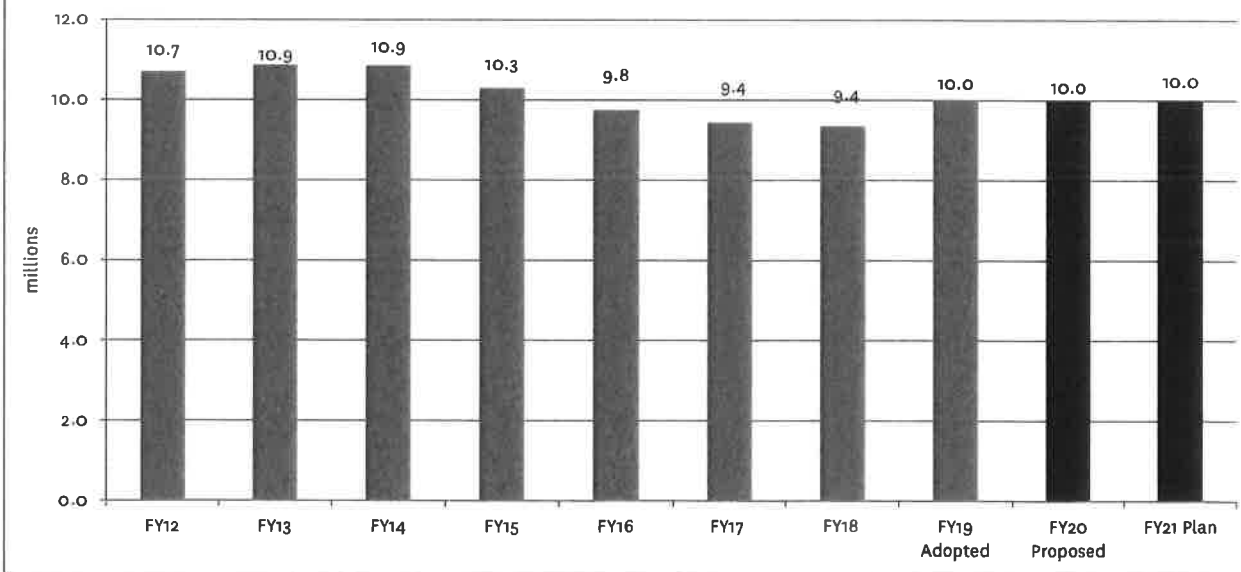
All Funds
Revenues - RTS Contracts with University of Florida & Santa Fe College

The City's Regional Transit System (RTS) operations, as well as its financial picture, is dominated by the relationship with the University of Florida. As the chart below demonstrates, over fifty percent of RTS' FY20 operating revenues are related to services provided to the University of Florida and Santa Fe College. These contracts represent negotiated amounts based on the cost of providing bus service to students. UF and Santa Fe include a transit fee on each credit hour enrollment which provides the funding source.

COMPOSITION OF FY20 PROPOSED RTS REVENUES

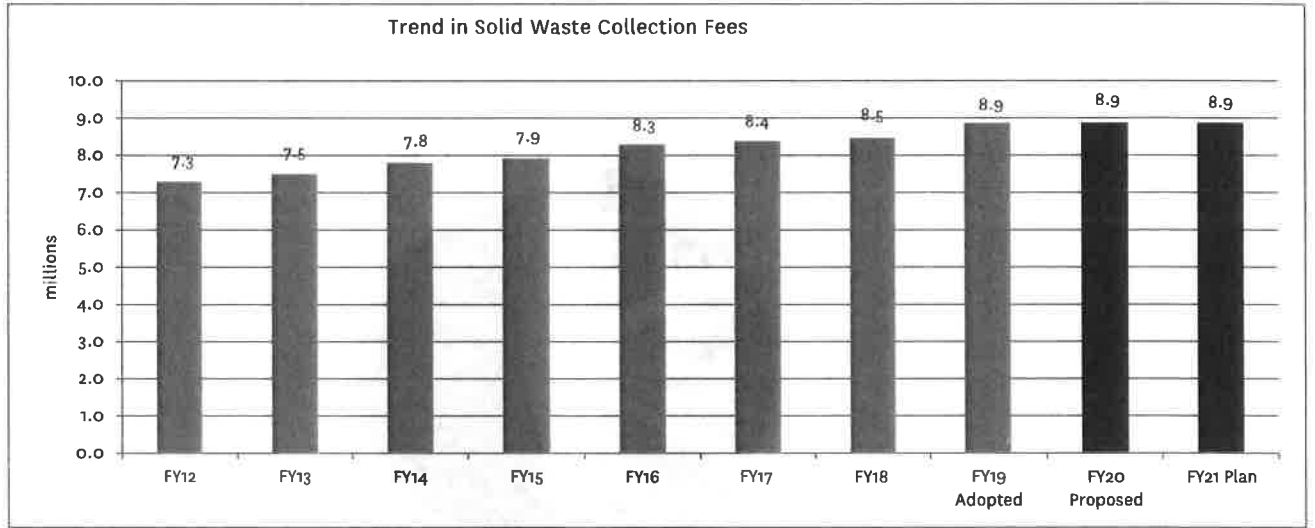


Trend in RTS Annual Ridership



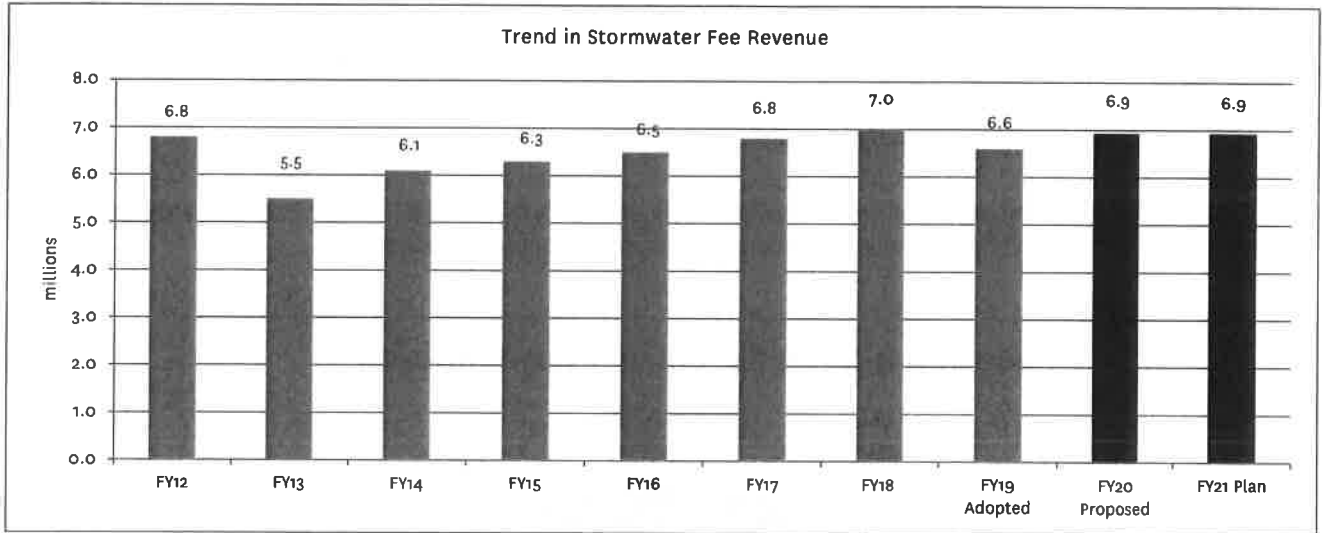
All Funds
Revenues - Solid Waste Collection Fees

Solid Waste Fund covers the cost of a third party contract for waste and recycling collection. Customers are charged based on cart size billed monthly through GRU. Although solid waste collection fees are now included in the City's policy of increasing fees by 5% every other year, we are anticipating no growth in this revenue source for FY20.



All Funds
Revenues - Stormwater Fees

The objective of the stormwater program is to improve Gainesville's water quality. In order to achieve this, staff performs maintenance of basins and ditches as well as the hardened stormwater system. Entities are billed based on their factor of Equivalent Residential Units (ERU). Stormwater fees are now included in the City's policy of increasing fees by 5% every other year. Therefore, the increases in even years are attributed to the fee increase.



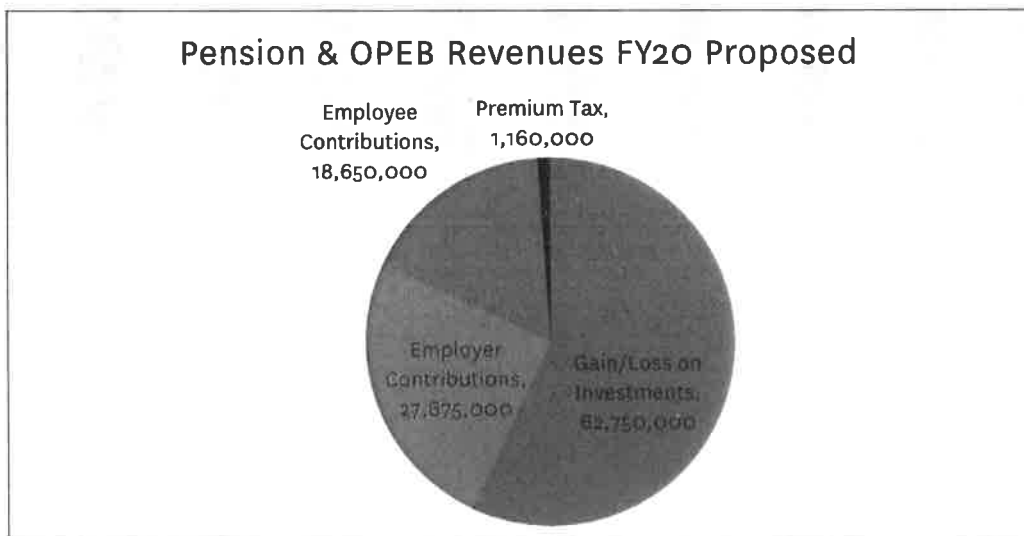
All Funds

Revenues - Pension & OPEB Contributions and Investment Earnings

The City operates three defined benefit pension funds and one retiree health insurance trust fund. These pension funds have large employee and employer contributions each year. The employee contributions are set amounts which only change upon negotiations with the City's collective bargaining units excluding MAPS employees. The employer contribution is adjusted annually based on actuarial valuations performed by actuarial firms which are independent of the City.

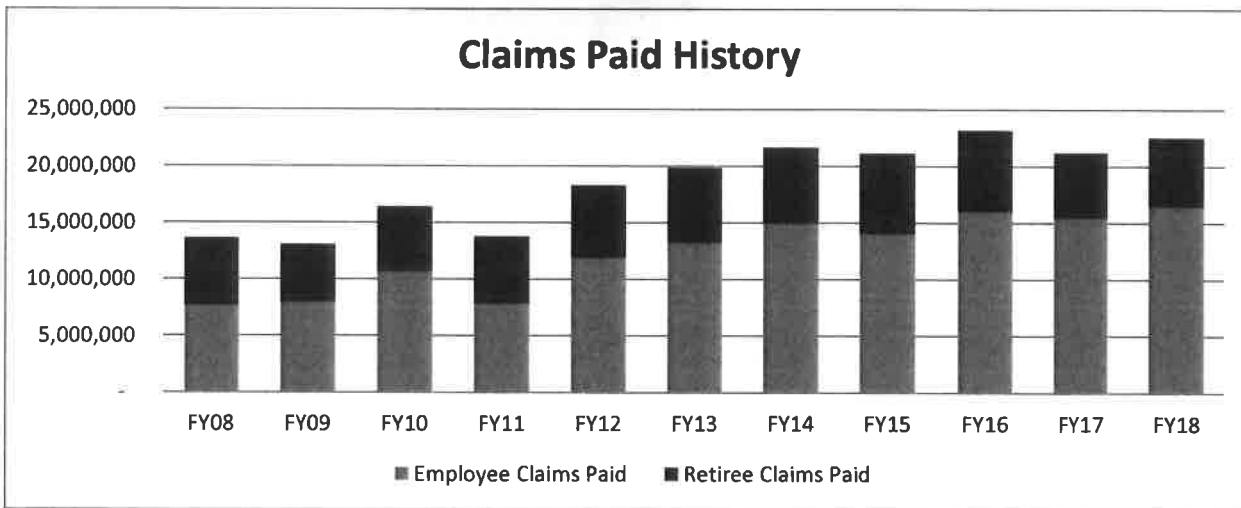
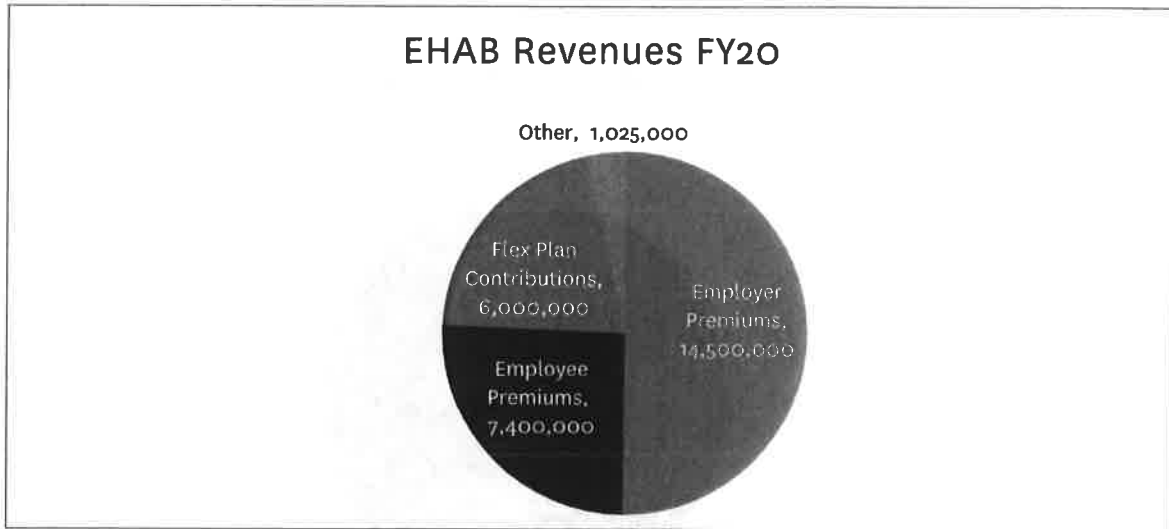
City staff provide the actuaries with statistical information regarding current employees and retirees. City staff, advisory boards and the pension boards work with the actuaries to agree on certain assumptions regarding investment returns, payroll growth, mortality rates and rates of retirement, among others. Using this information along with current asset values, the actuaries provide the City with required contribution rates. The City has historically contributed at the required rate and plans to continue this practice.

Investment earnings and gains are exceptionally volatile and difficult to project. These revenues are projected using a combination of historical trends and advice from the City's investment professionals.



All Funds
Revenues - Internal Service Fund Charges for Services

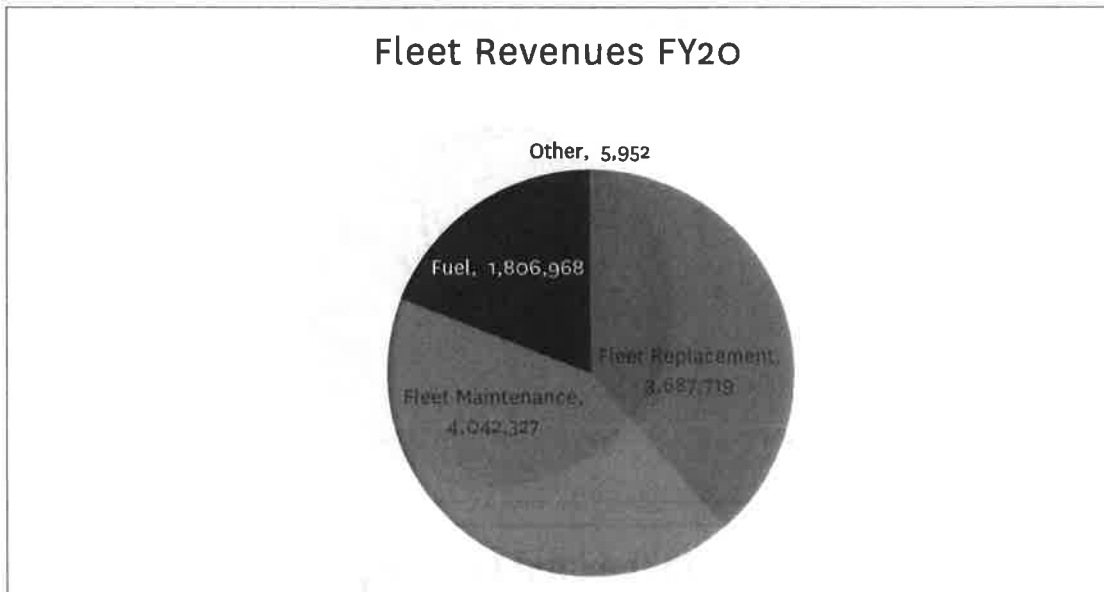
The City operates three separate internal service funds, the revenue of which provides services to City departments as well as employees. The largest fund is the Employee Health and Accident Benefits (EHAB) Fund which is used to account for the self-insurance plan for employees' health and accident claims. The largest revenues for this fund are the contributions from the employer, employees and retirees for their premiums. These premiums are set annually by the City's Risk Management department based on historical experience and trends in claims experience.



The City's General Insurance Fund operates in a similar manner, collecting premiums from the City's funds to operate a self-insurance plan for workers' compensation, automobile, general and public official liability coverage for both General Government and GRU. The City's Risk Management department sets the premium rates based on each fund's claim history and exposure to loss.

All Funds
Revenues - Internal Service Fund Charges for Services

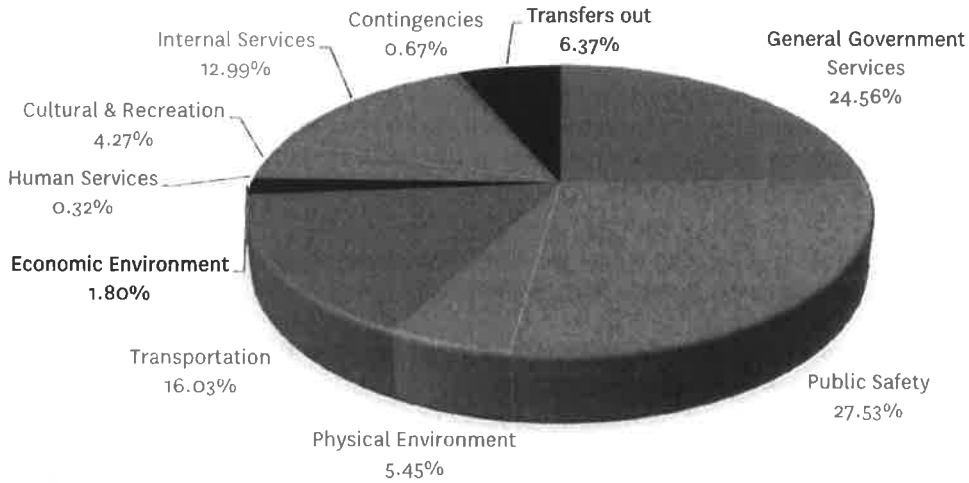
The City also manages a Fleet fund designed to collect funds from all City departments, including Police, Fire and the Utility, for the maintenance and repair of the automobile and truck fleet, fueling costs for the fleet and to provide a funding source for the eventual replacement of those vehicles. This fund covers all City departments, including Police, Fire and the Utility. The Fleet Management department sets the rates to recover costs over time.



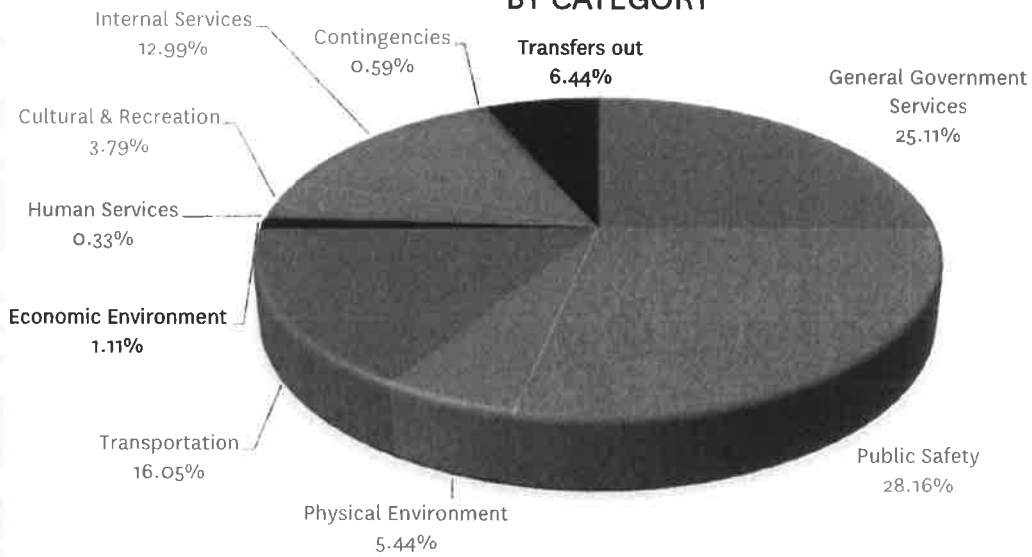
**All Funds
Summary of Expenses**

This section contains information on where each dollar is spent within the City by function.

**FY20 ALL FUNDS EXPENSES
BY CATEGORY**



**FY21 ALL FUNDS EXPENSES
BY CATEGORY**



All Funds
Summary of Expenses

Expenses for all funds of the City are budgeted at \$365,789,062 for FY20. One of the largest use of funds can be attributed to public safety, which amounts to (28%) of the all funds budget. This includes not only personal services and fringe expenses, but also operating, capital projects expenditures, debt and pension expenditures.

General government services comprises (24%) of the total funding available. A significant portion of this function, (61%), is in the fiduciary funds for the payment of services related to the City's pension funds. The other sizeable areas this function covers is in the general fund for such things as legislative, executive and legal counsel. The financial and administrative functions are found in both the general fund and the debt service funds.

Funds spent on transportation across all funds amount to (16%) of the total expenditure budget, with the majority of these expenses made in the Regional Transit System enterprise funds. Other projects included in this functional area are general fund for roadway maintenance, traffic systems and engineering and parking enforcement and in the capital project funds for improvements made to the road infrastructure and other transportation related projects.

The Physical Environment function is about (6%) of the total funds. The primary element of this function is storm and flood control through our stormwater maintenance fund and related capital projects funds.

Cultural & Recreation makes up about (4%) of the total budget and funds the City's recreation centers, swimming pools, golf course (Ironwood), maintains parks and provides special and cultural events.

Economic Environment accounts for (1%) of the total funds budget. The greater part of these funds go towards the Consolidated Community Redevelopment Trust Agency. Prior to FY19, four tax increment districts were established, and funding was kept in the district to be used for projects within the designated boundaries. In FY19, the four tax increment district funds were consolidated. The funds will be used to make economic and physical improvements in the consolidated districts.

Proposed General Fund Increment Detail

Adjustments to Baseline

Adjustments to the baseline equaling \$3.9 million include updated revenue projections as well as contractual changes and previously entered into commitments. These took the City's General Fund from a projected deficit of \$847,863 in FY20 to an adjusted surplus of \$91,407 in FY20 and approximately \$1.2 million in FY21.

	Surplus/ (Deficit)	FY20		Surplus/ (Deficit)	FY21	
		Revenues	Expenditures		Revenues	Expenditures
Beginning Baseline Revenues		126,256,621			128,674,519	
Beginning Baseline Expenditures			127,104,484			127,959,226
Beginning Baseline Surplus/(Deficit)	(847,863)			715,293		
Adjustments to Baseline						
Fire Assessment to 50% of Assessable Budget (FFPU \$133)		1,284,961	-		1,349,563	-
June 1st Preliminary Property Tax Increase		1,150,061	-		1,173,062	-
Elimination of Inmate Crews in FY19		-	621,752		-	621,752
Additional FY20 Bond Issuance Annual Payment		-	874,000		-	1,442,733
Baseline Surplus / (Deficit)	91,407			1,173,433		

Remainder of this page intentionally left blank

Personal Services Increments

The City of Gainesville continues to focus on employee compensation including merit increases, living wage and associated compression as well as implementation of the Total Rewards study. The compounding effect of the living wage increases to \$13.75 in FY20 and \$14.25 in FY21, merit increases, and Total Reward implementation, results in an expense increase of \$1.3 million in FY20 and \$1.2 million in FY21.

	FY20			FY21		
	Surplus/ (Deficit)	Revenues	Expenditures	Surplus/ (Deficit)	Revenues	Expenditures
Baseline Surplus / (Deficit)	91,407			1,173,433		
Personal Services Increments						
Merit Increase 2%		-	1,003,963		-	1,024,043
Benefit adjustment and salary adjustments		-	125,000		-	125,000
Living Wage at \$13.75		-	120,375		-	-
Compression at \$13.75		-	192,954		-	-
Living Wage at \$14.25		-	-		-	101,303
Compression at \$14.25		-	-		-	197,112
Total Rewards Implementation*		-	700,000		-	600,000
Retirement adjustment		-	(885,568)		-	(885,568)
Baseline Surplus / (Deficit)	(1,165,317)			11,543		

* \$800,000 set aside in FY19 will be used in Total Rewards implementation in FY20.

Remainder of this page intentionally left blank

City Manager Recommended Increments

The City Manager's proposed increments total \$1.2 million for FY20 and FY21. Approximately \$338,000 of the increments are due to the transfer of personal and operating costs for Bo Diddley Plaza and Depot Park operations from the Consolidated CRA Trust Fund, formerly known as the Community Redevelopment Agency (CRA), to Parks, Recreation & Cultural Affairs within the General Fund.

	FY20		FY21			
	Surplus/ (Deficit)	Revenues	Expenditures	Surplus/ (Deficit)	Revenues	Expenditures
Adjusted Surplus / (Deficit)	(1,165,317)			11,543		
City Manager recommended increments						
Project Dox Software		-	35,710		-	35,710
Special Events Coordinator (1.00 Full-Time Equivalent)		-	75,000		-	75,000
Executive Chief of Staff (1.00 FTE)		-	150,000		-	150,000
Computer Systems Analyst (.50 FTE)		-	41,179		-	41,179
Citizen Free Wi-Fi and Bandwidth		-	48,510		-	48,510
Professional Services		-	30,000		-	-
Program Coordinator (1.00 FTE)		-	65,242		-	65,242
Program Coordinator supplies		-	6,500		-	6,500
Right Of Way Permits		71,742	-		71,742	-
Executive Assistant (1.00 FTE)		-	62,180		-	62,180
Executive Assistant Supplies		-	2,000		-	2,000
(ROW) Mowing Program Labor Crew Leader II (1.00 FTE)		-	62,180		-	62,180
(ROW) Mowing Program Maintenance Worker I (6.00 FTE's)		-	174,669		-	174,669
(ROW) Mowing Program Uniforms and Supplies		-	42,750		-	42,750
(ROW) Mowing Program Existing Budget		-	(371,779)		-	(371,779)
Traffic Signs Supplies		-	28,000		-	28,000
Traffic Operations Underground Contract		-	60,000		-	60,000
Convert GPD Temporary Employees to Full Time (2.00 FTE's)		-	145,000		-	145,000
GFR Overtime		-	145,000		-	145,000
RTS Radio Access Charge		-	-		-	70,000
Transfer Bo Diddley Recreation Supervisor (1.00 FTE)		-	82,199		-	82,199
Transfer Bo Diddley Events Coordinator (1.00 FTE)		-	60,632		-	60,632
Transfer Bo Diddley Recreation Aide I (1.00 FTE)		-	36,970		-	36,970
Transfer Bo Diddley Operating Expenses		-	51,278		-	51,278
Transfer Depot Park Operating Expenses		-	107,225		-	107,225
Musco Control Link		-	6,000		-	6,000
Sweetwater Wetlands Park Operating Expenses		-	19,040		-	19,040
Class & Comp Memberships		-	50,959		-	7,459
Communications Operating Expenses		-	42,400		-	34,400
Public Record Archiving		-	5,000		-	5,000
City Auditor Increments						
Audit Command Language Contract		-	1,350		-	1,350
InTouch Hotline Contract		-	1,250		-	1,250
Association of Local Government Auditors Peer Review Audit		-	5,000		-	-
Equal Opportunity Increments						
Operating Expenses for Analyst		-	5,998		-	5,998
Adjusted Surplus / (Deficit)	(2,371,017)			(1,177,657)		

City Commission Increments

The City Commission increments total \$1.8 million in FY20 and \$891,000 in FY21. Revenue reduction in the amount of \$574,275 in FY20 and \$1.1 million in FY21 is the result of eliminating the 1.5% annual inflation factor to the General Fund Transfer. All of the increments are detailed below and include the use of unassigned fund balance for one-time projects. An asterisk indicates that the increment includes one-time expenditures.

	FY20		FY21			
	Surplus/ (Deficit)	Revenues	Expenditures	Surplus/ (Deficit)	Revenues	Expenditures
Adjusted Surplus/ (Deficit)	(2,371,017)			(1,177,657)		
Commissioner Increments:						
Keep GFT Flat (Loss of 1.5% inflation)		(574,275)	-	(1,157,165)		-
Teen Political Forum & Student Commission		-	5,000	-		5,000
Historic Preservation Planner (.50 Full-Time Equivalent)		-	40,000	-		40,000
Youth Internship Program		-	15,000	-		15,000
Teen Nights in Summer Program		-	15,000	-		15,000
Fire Inspector & Supplies (1.00 FTE)		-	121,720	-		87,320
GPD Diversion & Deflection Program (2.00 FTE's)		-	128,000	-		128,000
Equity Toolkit & supplies (2.00 FTE's)		-	441,735	-		441,735
City Hall Fountain Maintenance		-	2,400	-		2,400
Landlord Mitigation Fund *		-	15,000	-		-
Working Food Programming *		-	25,000	-		-
StartUpGNV For Job Recruitment Assistance *		-	25,000	-		-
2020 US Census Count *		-	125,000	-		-
Rental Housing Implementation *		-	150,000	-		-
Crosswalk Painting Program *		-	5,000	-		-
After School Programming *		-	50,000	-		-
Broadband Study*		-	50,000	-		-
Adjusted Surplus / (Deficit)	(4,159,147)			(3,069,277)		

Remainder of this page intentionally left blank

Budget Reconciling Items

During the June 5, 2019 City Commission meeting, the City Commission tentatively agreed to a proposed budget with the use of General Fund fund balance in FY20 for one-time and pilot increments and an increase in the property tax millage rate.

	FY20		FY21			
	Surplus/ (Deficit)	Revenues	Expenditures	Surplus/ (Deficit)	Revenues	Expenditures
Adjusted Surplus / (Deficit)	(4,159,147)			(3,069,277)		
Balancing Items						
Use of Fund Balance for one-time spending / pilots		445,000	-	-	-	-
Millage Rate Adjustment to 5.2974 (increase of .5500 mills)		3,768,325	-	3,843,691	-	-
Office 365 Upgrades		-	29,179	-	-	30,000
Bandwidth increased costs		-	25,000	-	-	30,000
Adjusted Surplus / (Deficit)				714,414		

The proposed General Fund budget includes a total of \$131,952,894 in budgeted revenues and \$132,402,453 in budgeted expenditures, resulting in a FY20 deficit of \$449,559 which includes the one-time and pilot program increments of \$445,000. This deficit is proposed to be funded through the use of General Fund unassigned fund balance in excess of the ten percent policy minimum. The proposed surplus in FY21 is available for subsequent adjustments to revenues or expenditures and provides flexibility to adjust to some of the budgetary uncertainties in the near future.

Remainder of this page intentionally left blank

Proposed Capital Funding

The proposed budget includes funding for the projects contained within the FY20/21 Capital Improvement Plan. Details on all funding sources are included in the Detail section of this document.

USES		FY20	FY21
COM	General replacement of broadcast equipment *	\$ 29,200	\$ 113,000
COM	Upgrading TV12 to High Definition	-	37,500
CRA	College Park Neighborhood Improvements	192,570	-
CRA	College Park Policing Pilot Project	200,000	-
CRA	Cornerstone	33,294	-
CRA	Duval Neighborhood Improvements	11,667	-
CRA	Heartwood Neighborhood	85,000	-
CRA	Heritage Trail	100,000	-
CRA	Innovation District	560,000	-
CRA	Pleasant Street Model Block Housing	76,933	-
CRA	Porters Model Block Housing	250,000	-
CRA	Porters Neighborhood Improvements	150,000	-
CRA	Power District	400,000	-
CRA	South Main Street	20,000	-
CRA	Stormwater Improvements	300,000	-
CRA	University Ave Police Sub-Station	47,797	-
FLEET	Generator For Fleet Management Main Facility	250,000	-
FLEET	Electric Charging Stations *	40,000	-
FMGT	Roof/HVAC/Electrical/Plumbing/Equipment/Finishes *	-	100,000
FMGT	GPD - Walker Administration Building - HVAC Replacement	362,800	-
FMGT	Unscheduled Maintenance & Repairs **	50,000	100,000
FMGT	T.B. McPherson Recreation Center	-	87,500
FMGT	Public Works Office	230,000	-
GFR	Replacement of Fire Station Interior Furnishings Fixtures and Equipment	-	40,000
GFR	Mobile Breathing Air System	16,000	16,000
GFR	Computer Replacement for Emergency Response Apparatus	25,000	25,000
GFR	EMS and Hazmat Medical Response Units and Trailers	45,000	-
GFR	Firefighting Equipment Repair and Replacement Plan	-	25,000
GFR	Fire Station Exterior Improvement & Maintenance	-	45,000
GFR	GFR Fire Rescue Equipment*/Self-Contained Breathing Apparatus	-	175,000

Single asterisks indicate projects that are partially funded while double asterisks represent projects which continue from year to year.

Proposed Capital Funding-CONTINUED

	USES	FY20	FY21
GPD	Internal Affairs Site Building Rental	10,000	-
GPD	Drug Task Force Site Building Rental	15,000	-
GPD	Reichert House Fencing	31,500	-
GPD	In Car Cameras *	28,000	101,800
GPD	Body Worn Cameras *	110,000	110,000
GPD	Smart phones *	28,000	28,000
IT	City PC Upgrade	150,000	110,000
IT	Sharepoint Migration *	11,500	-
IT	City Website Update	97,000	57,200
PW	Local Option Gas Tax (LOGT) Transfer to RTS**	690,000	690,000
PW	LOGT Transfer to CIRN Note 2016A**	382,119	380,440
PW	LOGT Transfer to CIRN Note 2016B**	526,320	526,840
PW	LOGT Transfer to County (1% county wide)**	131,143	131,143
PW	NE 9th St Reconstruction	164,000	1,066,000
PW	NW 2nd Street Reconstruction	338,000	-
PW	NE 31 Ave Reconstruction	375,000	-
PW	SW 39th Blvd Reconstruction	-	405,000
PW	SW 35th Blvd Reconstruction	-	190,000
PW	SW 27th St Reconstruction	-	30,000
PW	N Main St Reconstruction	930,000	-
PW	SW 23rd Ter Reconstruction	-	260,000
PW	SE 10th Ave Reconstruction	-	160,000
PW	NE 7th St Reconstruction	525,000	-
PW	SE 2nd Ave Reconstruction	39,000	251,000
MOB	Parking garage stair tower railings	50,000	-
MOB	Mobility Enhancements - Bicycle and Pedestrian Fund	110,000	110,000
MOB	ADA curb ramp retrofits *	50,000	50,000
MOB	Implementation of one-way pair corridors *	58,403	36,903
MOB	Converged Layer2 Network & Server Equipment *	-	70,000
MOB	Parking garage pavement markings	-	20,000

Single asterisks indicate projects that are partially funded while double asterisks represent projects which continue from year to year.

Proposed Capital Funding-CONTINUED

	USES	FY20	FY21
PRCA	Forest Park Improvements-turf *	-	12,500
PRCA	Forest Park Improvements- drainage *	-	12,500
PRCA	Playground Repairs & Replacements **	50,000	50,000
PRCA	Northeast Pool Slide Pump	-	30,000
PRCA	Thomas Center-A exterior painting *	64,000	-
PRCA	Nature Park Improvements - Boardwalk Replacement **	50,000	50,000
PRCA	Park repairs **	50,000	50,000
PRCA	Forest Park- bollard replacement	-	5,000
PRCA	Evergreen Cemetery Embankment Stabilization	50,000	-
PRCA	Diving Board Replacements	-	4,000
PRCA	Mickle Pool PVC Liner	118,500	-
PW	Public Works Compound Master Plan	-	78,000
PW	Loader Grapple	-	15,000
PW	Median Repair/Improvement **	-	15,000
PW	Asphalt Section - Pavement Management **	152,554	152,554
PW	Full Asphalt Crew **	494,651	494,831
PW	Road Resurfacing Projects **	1,424,864	1,424,684
RTS	Bus Stop Enhancement Program *	-	100,000
SMUF	Anglewood Levee Improvements	100,000	573,500
SMUF	Hogtown Creek Flood Insurance Update	-	200,000
SMUF	Pension Obligation Bond- S2003a	98,311	105,213
SW	Installation of Garbage & Recycling Compactors Depot Park	64,000	-
SW	Resource Recovery Center (ZeroWaste Initiative)	510,000	-
SW	Screening Equipment for Reuse of Street Sweepings (ZeroWaste Initiative)	53,775	-
WSPP	City Pool Improvements - Locker Room Renovations	1,000,000	-
WSPP	Sweetwater Recreational Trail (SW 16th Ave to Depot Park)	1,075,000	-
WSPP	Rosa B. Williams Center Parking Lot	100,000	-
WSPP	Cofrin Park Nature Center	-	1,000,000
WSPP	Woodland Park Improvements	400,000	-
		<u>\$ 14,180,901</u>	<u>\$ 9,921,108</u>

Single asterisks indicate projects that are partially funded while double asterisks represent projects which continue from year to year.

Proposed Capital Funding from FY20 & FY21 Bond Issuances

FY20 & FY21 Bond Issue Capital Projects

	FY2020	FY2021
Department Wide Radio Replacement	\$ 1,150,000	\$ -
Body Worn Cameras	1,000,000	-
New Fire Ladder Truck 9	1,206,000	-
New Fire Station 9 Evaluation & Land Acquisition	1,500,000	-
ADA Compliance	731,000	-
City Hall Roof Replacement	606,000	-
LED Streetlight Controllers	1,200,000	-
Funding for Advanced Purchases	1,270,990	-
Fire Station 9	-	4,310,000
Southwest Public Safety Annex	-	15,000
Total Proposed FY20 & FY21 General Fund Bond Issue	\$ 8,663,990	\$ 4,325,000

General Fund Reserves

Current policy calls for the City to hold 10% of General Fund revenues in unassigned fund balance. At the end of FY19, the balance is projected to be above the required level.

General Fund Reserves	
Unassigned Fund Blance at 9/30/18	\$ 17,023,470
Unassigned Fund Blance at 9/30/19 (projected)	\$ 16,033,470
Policy Requirement for Unassigned Fund Balance	\$ 12,621,827

This page intentionally left blank

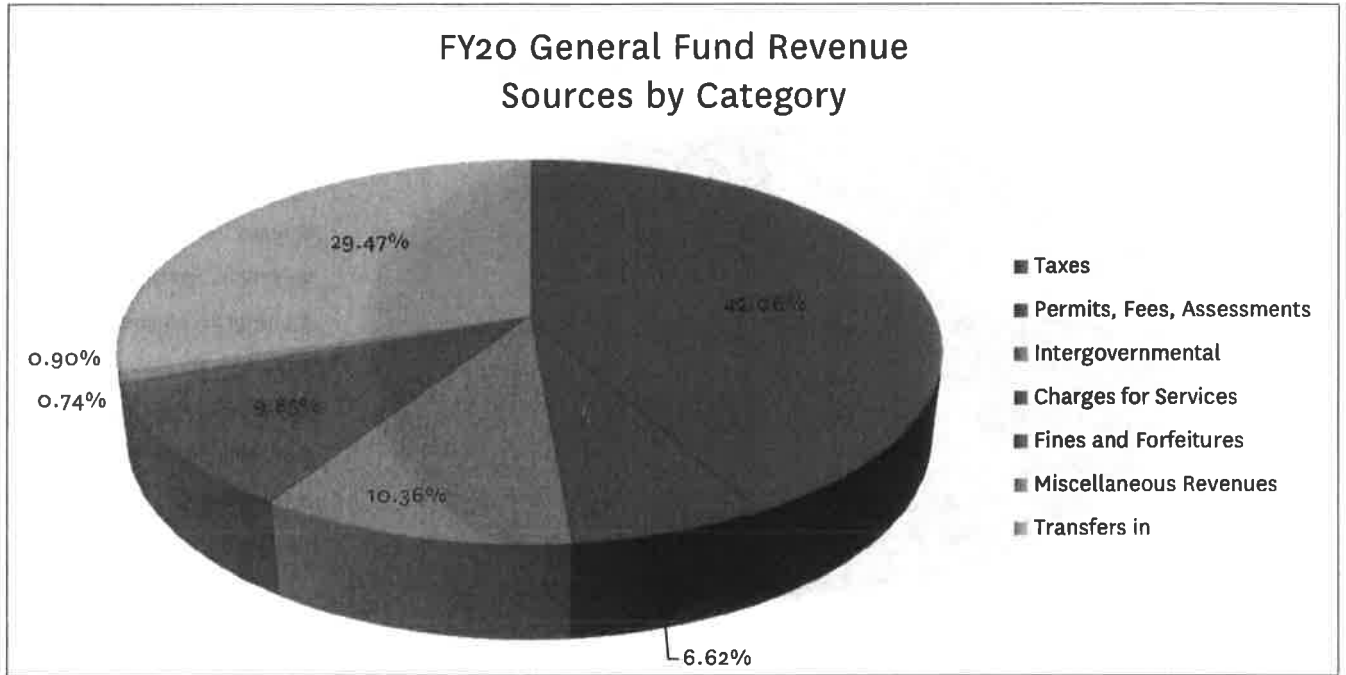
Appendix

The General Fund accounts for those resources and their uses traditionally associated with government, which are not required to be budgeted and accounted for in another fund. The General Fund is the City's only major fund.

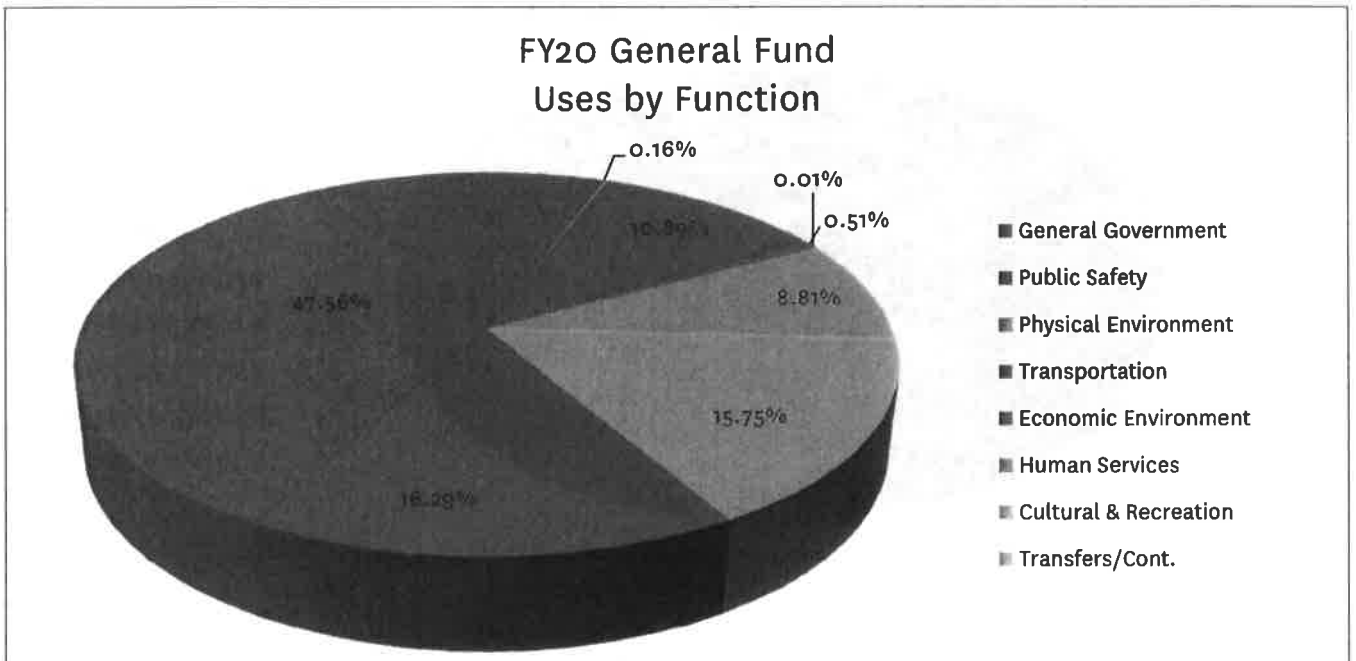
General Fund

**General Fund
FY20 Summary of Sources and Uses**

Where each dollar comes from...

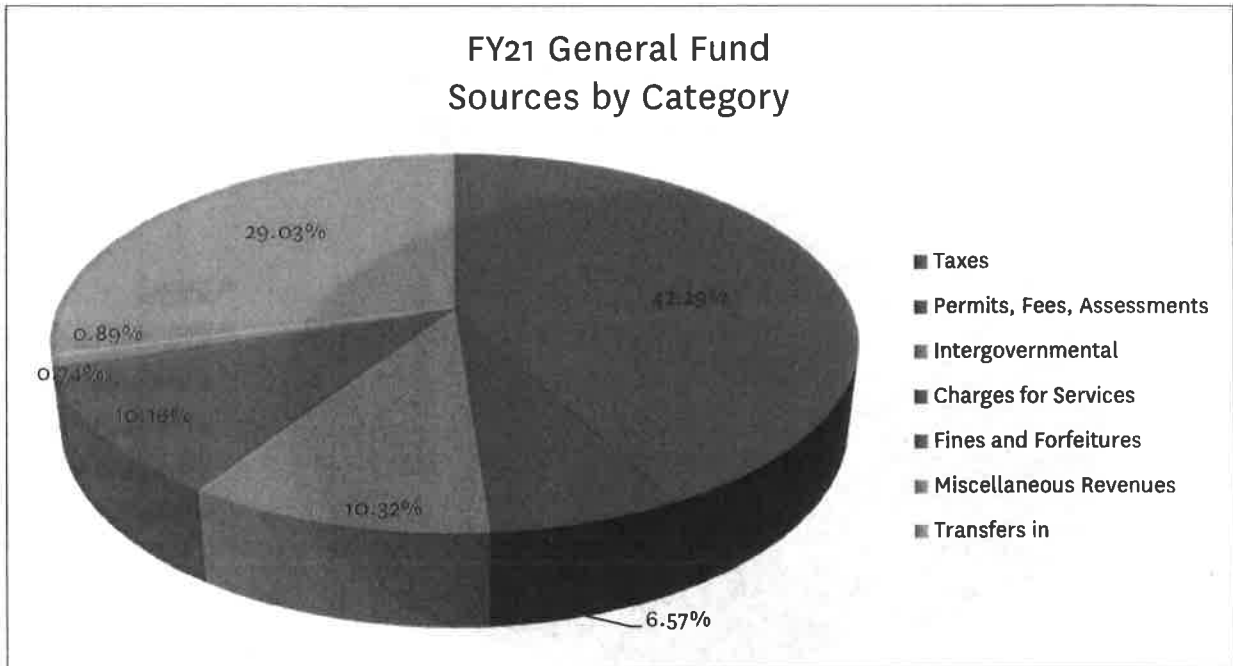


Where each dollar goes...

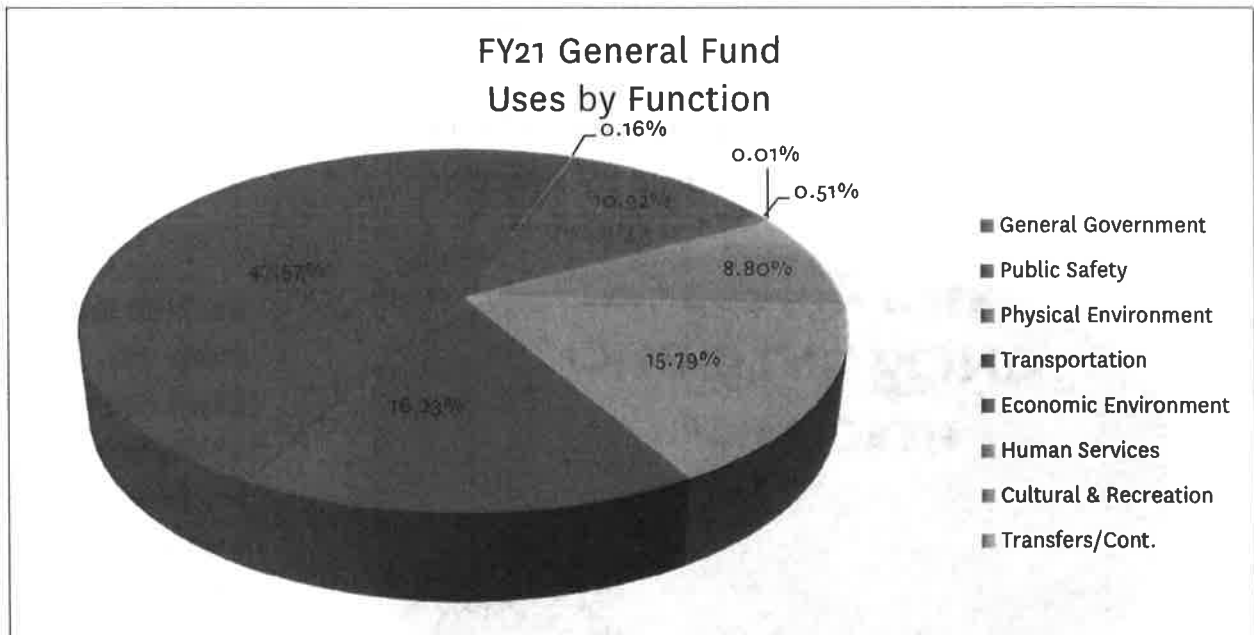


General Fund
FY21 Summary of Sources and Uses

Where each dollar comes from...



Where each dollar goes...



General Fund Summary
Summary of Revenues and Expenses

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 21,949,989	\$ 19,760,778	\$ 17,805,556	\$ 17,805,556	0.0%	\$ 17,355,997	-2.5%
Sources of Funds by Category:							
Taxes	46,951,564	47,625,779	50,479,208	55,496,270	9.9%	56,642,360	2.1%
Permits, Fees, Assessments	7,565,071	7,373,514	7,397,567	8,729,178	18.0%	8,799,104	0.8%
Intergovernmental	14,653,400	14,461,180	14,987,837	13,672,637	-8.8%	13,822,593	1.1%
Charges for Services	12,059,958	11,935,984	11,992,770	12,993,600	8.3%	13,613,657	4.8%
Fines and Forfeitures	1,115,493	992,846	1,128,660	980,079	-13.2%	988,015	0.8%
Miscellaneous Revenues	1,278,598	1,461,848	1,359,400	1,190,949	-12.4%	1,193,024	0.2%
Transfers	36,964,995	37,153,705	38,872,830	38,890,160	0.0%	38,892,063	0.0%
Total Sources	120,589,078	121,004,855	126,218,273	131,952,894	4.5%	133,950,816	1.5%
Uses of Funds:							
General Government	20,630,757	18,245,283	22,201,810	21,571,369	-2.8%	21,626,432	0.3%
Public Safety	59,692,637	59,931,715	60,645,383	62,972,833	3.8%	63,378,995	0.6%
Physical Environment	370,342	165,030	150,035	218,301	45.5%	218,880	0.3%
Transportation	12,669,375	11,441,190	13,497,576	14,416,399	6.8%	14,553,572	1.0%
Economic Environment	361,410	405,297	668,750	681,033	1.8%	681,202	0.0%
Human Services	15,000	-	15,000	15,000	0.0%	15,000	0.0%
Cultural & Recreation	9,298,326	8,396,675	9,383,570	11,670,078	24.4%	11,727,096	0.5%
Contingencies	359,006	8,766	2,910,960	2,468,005	-15.2%	2,167,344	-12.2%
Transfers to Other Funds	18,574,108	24,366,123	16,745,189	18,389,434	9.8%	18,872,478	2.6%
Total Uses	121,970,961	122,960,077	126,218,273	132,402,453	4.9%	133,240,998	0.6%
Planned addition to (appropriation of) fund balance	(1,381,883)	(1,955,222)	0	(449,559)	n/a	709,818	-257.9%
Ending Fund Balance	\$ 20,568,106	\$ 17,805,556	\$ 17,805,556	\$ 17,355,997	-2.5%	\$ 18,065,815	4.1%

General Fund Revenues and Other Sources of Funds
Financial Plan for FY2020

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Sources of Funds:							
Taxes:							
Real Property, Net	29,997,566	29,830,538	30,533,027	35,789,539	17.2%	36,505,328	2.0%
Local Option Gas Tax	1,085,781	953,175	1,127,745	974,758	-13.6%	986,650	1.2%
Hazmat Gross Receipts	155,014	-	155,014	-	-100.0%	-	n/a
Utility Service Tax-Electric	8,081,193	9,039,360	10,942,817	11,161,673	2.0%	11,496,523	3.0%
Utility Service Tax-Water	1,800,998	1,787,323	1,855,028	1,785,550	-3.7%	1,839,117	3.0%
Utility Service Tax-Gas	849,135	897,731	874,609	879,620	0.6%	923,601	5.0%
Utility Service Tax-Misc.	173,777	226,394	174,708	175,638	0.5%	176,423	0.4%
Communications Service Tax	3,935,377	3,886,744	3,935,377	3,871,920	-1.6%	3,849,850	-0.6%
Business Tax	832,723	952,136	840,883	817,572	-2.8%	824,868	0.9%
Payments in Lieu of Taxes	40,000	52,378	40,000	40,000	0.0%	40,000	0.0%
Total Taxes	46,951,564	47,625,779	50,479,208	55,496,270	9.9%	56,642,360	2.1%
Permits, Fees & Assessments:							
Fire Assessment	6,865,929	6,699,501	6,690,546	7,975,507	19.2%	8,040,109	0.8%
Home Occupational Permits	24,632	25,782	24,632	24,632	0.0%	24,632	0.0%
Miscellaneous Permits	11,273	18,085	11,379	85,842	654.4%	85,956	0.1%
Landlord Licensing Fee	649,923	627,561	657,566	633,944	-3.6%	639,079	0.8%
Taxi Licenses	13,314	2,584	13,444	9,253	-31.2%	9,328	0.8%
Total Permits, Fees & Assmts	7,565,071	7,373,514	7,397,567	8,729,178	18.0%	8,799,104	0.8%
Intergovernmental:							
State Rev Shrg-Sales Tax	2,755,706	2,850,254	2,865,934	1,875,139	-34.6%	1,921,137	2.5%
State Rev Shrg-Motor Fuel	890,411	896,462	935,439	949,452	1.5%	972,742	2.5%
Mobile Home Licenses	35,159	40,339	35,159	39,159	11.4%	39,159	0.0%
Beverage Licenses	111,902	117,205	112,387	112,387	0.0%	112,478	0.1%
Half Cent Sales Tax	8,122,368	7,834,602	8,447,263	8,087,263	-4.3%	8,152,770	0.8%
Firefighters Suppl. Comp	76,648	77,430	76,648	76,648	0.0%	76,648	0.0%
FDOT-Traffic Signal	842,995	660,930	676,020	685,957	1.5%	695,972	1.5%
FDOT-Streetlight Maint	574,272	601,561	588,055	596,699	1.5%	605,411	1.5%
MTPO Contribution	13,025	16,094	13,025	13,025	0.0%	13,025	0.0%
Insurance Tax	1,230,914	1,366,304	1,237,907	1,236,908	-0.1%	1,233,251	-0.3%
Total Intergovernmental	14,653,400	14,461,180	14,987,837	13,672,637	-8.8%	13,822,593	1.1%
Charges for Services:							
Land Development Code	243,684	171,517	249,532	195,832	-21.5%	196,224	0.2%
Miscellaneous Fees-GPD	17,435	23,590	17,435	17,435	0.0%	17,435	0.0%
Document Reproduction	19,532	14,621	19,723	15,330	-22.3%	15,453	0.8%
Fire Inspection Fees	57,314	78,419	57,314	60,180	5.0%	60,180	0.0%
Billable Overtime-GFR	45,829	71,589	46,745	47,680	2.0%	48,633	2.0%
Trespass Towing Applic.	37,330	34,231	37,696	39,964	6.0%	40,288	0.8%
Towing Application Prg	18,707	-	18,890	19,835	5.0%	19,996	0.8%
Fire Protection	666,667	1,005,379	-	-	n/a	-	n/a
Automatic Aid Agreement	-	-	-	500,000	n/a	500,000	0.0%
Traffic Signal - County	211,465	227,571	216,536	219,661	1.4%	222,888	1.5%
GHA HUD Contract	37,038	68,906	38,149	38,149	0.0%	38,149	0.0%
Law Enforcement Services	446,505	425,000	459,900	437,750	-4.8%	450,883	3.0%
School Resource Officer	391,474	416,026	753,218	775,814	3.0%	799,089	3.0%
Cemetery Fees	47,049	38,794	47,188	34,583	-26.7%	34,583	0.0%

General Fund Revenues and Other Sources of Funds
Financial Plan for FY2020

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Charges for Services (continued):							
Parking Meter & Smart Cards	155,441	192,159	156,964	164,813	5.0%	166,148	0.8%
Neighborhood Parking Decals	190,897	220,518	192,767	202,405	5.0%	204,046	0.8%
Other Street Projects	21,515	-	-	-	n/a	-	n/a
Traffic Engineering Projects	68,058	114,770	68,725	69,391	1.0%	69,953	0.8%
Traffic Review Fees	3,390	12,039	3,390	3,560	5.0%	3,560	0.0%
Parking Garage	211,095	113,223	213,164	145,993	-31.5%	147,176	0.8%
Environmental Review	2,741	2,867	2,797	2,857	2.1%	2,929	2.5%
Golf Course	-	-	-	642,802	n/a	642,802	0.0%
Swimming Pools	254,976	258,415	257,769	270,657	5.0%	270,657	0.0%
Recreation Centers	84,374	64,563	85,201	68,250	-19.9%	68,250	0.0%
Recreation Fees	68,400	44,538	69,070	40,000	-42.1%	40,000	0.0%
Rec Memberships & Sports	29,259	19,947	29,546	23,298	-21.1%	23,298	0.0%
Summer Camp Fees	50,264	89,879	50,756	53,294	5.0%	53,294	0.0%
Park Admission	75,000	99,289	75,735	94,521	24.8%	99,521	5.3%
Asst City Attorney-GRU	238,732	238,732	243,789	216,370	-11.2%	222,861	3.0%
Police Training-SFC	44,201	640	-	-	n/a	-	n/a
Airport Security	367,220	314,392	374,564	353,387	-5.7%	360,455	2.0%
Airport Fire Station	517,823	524,172	528,180	534,480	1.2%	545,170	2.0%
Utility Indirect Services	3,244,751	2,972,544	3,195,168	3,354,927	5.0%	3,522,673	5.0%
RTS Indirect Services	1,692,229	1,692,229	1,861,452	2,047,597	10.0%	2,252,357	10.0%
CDBG Indirect Services	35,252	36,684	38,518	42,301	9.8%	44,416	5.0%
SMU Indirect Services	551,785	523,407	549,577	464,638	-15.5%	487,870	5.0%
Solid Waste Indirect Services	213,382	213,382	224,051	235,254	5.0%	247,016	5.0%
HOME Indirect Services	9,294	7,862	8,255	7,685	-6.9%	8,069	5.0%
Golf Course Indirect Services	232,904	232,114	256,195	-	-100.0%	-	n/a
Fleet Mgmt Indirect Services	408,635	408,635	449,498	494,448	10.0%	543,893	10.0%
Gen Insurance Indirect Services	324,486	324,394	340,614	242,238	-28.9%	254,350	5.0%
Health Insurance Ind. Services	78,214	78,214	86,036	94,639	10.0%	104,103	10.0%
CRA Indirect Services	165,993	165,992	182,591	200,850	10.0%	220,935	10.0%
Fl. Bldg Code Enf Ind Services	329,413	299,466	329,413	362,354	10.0%	398,589	10.0%
General Pension Ind Services	48,897	48,897	51,342	53,909	5.0%	56,604	5.0%
Police Pension Ind Services	43,106	18,034	45,261	47,524	5.0%	49,901	5.0%
Fire Pension Indirect Services	36,411	20,726	38,232	40,143	5.0%	42,150	5.0%
Misc Charges for Services	21,790	7,617	21,825	16,802	-23.0%	16,810	0.0%
Total Charges for Services	12,059,958	11,935,984	11,992,770	12,993,600	8.3%	13,613,657	4.8%
Fines and Forfeitures:							
Court Fines	295,908	267,904	295,908	272,619	-7.9%	274,827	0.8%
Municipal Ordinance	5,848	4,053	5,905	5,049	-14.5%	5,089	0.8%
Code Enf Penalties	23,136	32,868	23,363	10,833	-53.6%	10,920	0.8%
Parking Fines	436,110	281,476	441,166	307,454	-30.3%	309,944	0.8%
False Alarm Penalties	354,491	406,545	362,318	384,124	6.0%	387,235	0.8%
Total Fines and Forfeitures	1,115,493	992,846	1,128,660	980,079	-13.2%	988,015	0.8%

General Fund Revenues and Other Sources of Funds
Financial Plan for FY2020

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Miscellaneous Revenues:							
Rebate Gas Tax	34,086	35,896	34,086	34,086	0.0%	34,086	0.0%
Rental Income-Thomas Ctr	131,005	-	132,289	-	-100.0%	-	n/a
Interest on Investment	500,000	345,274	600,000	418,800	-30.2%	418,800	0.0%
Rental of City Property	362,819	393,808	351,227	500,152	42.4%	510,143	2.0%
Proceeds from Surplus	10,101	438,744	10,101	10,101	0.0%	10,101	0.0%
Other Contributions	7,360	21,550	7,432	7,879	6.0%	7,943	0.8%
Interest-Miscellaneous	-	2,101	-	-	n/a	-	n/a
CRA Loan Interest	83,052	52,046	70,512	57,600	-18.3%	45,740	-20.6%
Other Misc Revenues	150,175	172,428	153,753	162,331	5.6%	166,211	2.4%
Total Miscellaneous Revenue	1,278,598	1,461,848	1,359,400	1,190,949	-12.4%	1,193,024	0.2%
Transfers From Other Funds:							
School Crossing Guard	50,000	50,000	50,000	50,000	0.0%	50,000	0.0%
Evergreen Cemetery	160,000	160,000	160,000	160,000	0.0%	160,000	0.0%
Solid Waste	300,000	300,000	300,000	300,000	0.0%	300,000	0.0%
RTS-Direct Services	75,915	75,915	77,817	95,147	22.3%	97,050	2.0%
General Fund Transfer-GRU	36,379,080	36,379,080	38,285,013	38,285,013	0.0%	38,285,013	0.0%
Other Misc Transfers	-	188,710	-	-	n/a	-	n/a
Total Transfer Other Funds	36,964,995	37,153,705	38,872,830	38,890,160	0.0%	38,892,063	0.0%
Total Sources	120,589,078	121,004,855	126,218,273	131,952,894	4.5%	133,950,816	1.5%

**General Fund Expenditures by Department
Financial Plan for FY2020**

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Department Names & Numbers:							
<i>b</i> Strategic Initiatives (600)	1,638,487	1,374,621	2,116,123	1,196,063	-43.5%	1,196,063	0.0%
Neighborhood Imprv (620)	1,417,075	1,340,137	1,661,987	1,831,064	10.2%	1,667,912	-8.9%
Planning & Dev Svcs (660)	2,070,410	1,458,535	1,702,195	2,169,311	27.4%	2,169,776	0.0%
Commission (710)	458,748	412,052	444,511	472,180	6.2%	472,180	0.0%
Clerk of Commission (720)	758,210	718,059	968,017	933,980	-3.5%	934,056	0.0%
City Manager (730)	1,316,065	1,075,894	1,549,525	1,355,427	-12.5%	1,355,427	0.0%
City Auditor (740)	665,464	680,576	684,066	747,352	9.3%	742,352	-0.7%
City Attorney (750)	1,699,254	1,499,296	1,655,749	1,702,914	2.8%	1,703,108	0.0%
<i>μ</i> Information Tech (760)	2,128,465	2,133,433	2,130,944	-	-100.0%	-	n/a
Budget and Finance (770)	3,075,014	2,921,954	3,315,392	4,594,632	38.6%	5,133,596	11.7%
Equal Opportunity (780)	810,413	650,679	890,907	1,367,804	53.5%	1,367,804	0.0%
<i>£</i> Public Works (800)	11,494,242	10,298,066	12,009,940	9,823,542	-18.2%	9,958,654	1.4%
<i>£</i> Mobility (805)	-	-	267,496	3,041,479	1037.0%	3,043,540	0.1%
Police (810)	34,859,994	34,354,198	35,107,790	36,330,790	3.5%	36,361,980	0.1%
Fire/Rescue (820)	18,813,063	18,929,755	19,236,731	20,208,936	5.1%	20,582,227	1.8%
Combined Comm Ctr (830)	3,846,565	4,397,251	4,046,565	4,046,565	0.0%	4,046,565	0.0%
Parks, Rec & CA (850)	9,351,922	8,553,939	9,432,071	11,870,603	25.9%	11,928,199	0.5%
Human Resources (900)	2,509,837	2,281,309	2,494,959	2,841,293	13.9%	2,797,793	-1.5%
Facilities Management (910)	2,681,171	2,447,868	3,415,609	3,081,911	-9.8%	3,100,633	0.6%
Risk Management (920)	7,626	7,637	7,721	8,056	4.3%	8,056	0.0%
<i>b</i> Communications (960)	-	747	-	222,728	n/a	214,728	-3.6%
Non-Departmental (990)	22,368,937	27,424,071	23,079,974	24,555,821	6.4%	24,456,346	-0.4%
Total General Fund Uses	121,970,961	122,960,077	126,218,273	132,402,453	4.9%	133,240,998	0.6%

b Communications was moved out of Strategic Initiatives and became a department in FY19

£ Mobility was created in FY19, combining portions of Public Works and RTS.

μ Information Technology was moved out of the General Fund to a separate IT Fund in FY19

General Fund Contingencies and Transfers
Financial Plan for FY2020

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Contingency Accounts:							
City Manager Contingency	18,765	8095	18,765	18,765	0.0%	18,765	0.0%
Trans-Retiree COLA	1,500	671	1,500	1,500	0.0%	1,500	0.0%
Living Wage Set Aside	313,741	-	800,227	438,329	-45.2%	423,415	-3.4%
Personal Services Adjustment	25,000	-	2,090,468	2,009,411	-3.9%	1,723,664	-14.2%
Total Contingencies	359,006	8,766	2,910,960	2,468,005	-15.2%	2,167,344	-12.2%
Transfers to Other Funds:							
Capital Imprv Rev Bond 2017	648,750	648,750	610,500	684,688	12.2%	683,138	-0.2%
Ironwood Golf Course	813,684	813,684	799,700	-	-100.0%	-	n/a
Consolidated CRA Trust Fund	-	-	-	3,038,795	n/a	3,038,795	0.0%
Tax Increment 5th Avenue	212,769	210,882	227,610	-	-100.0%	-	n/a
Tax Increment CP/UH	1,532,304	1,526,958	1,638,817	-	-100.0%	-	n/a
Tax Increment Downtown	887,021	914,805	948,679	-	-100.0%	-	n/a
Tax Increment Eastside	209,152	205,869	223,689	-	-100.0%	-	n/a
Small Business Loan	80,000	105,000	-	-	n/a	-	n/a
Siemens/GPD Lease	101,393	117,926	-	-	n/a	-	n/a
Emergency Fund	-	1,956,137	-	-	n/a	-	n/a
POB-2003a Debt Service	601,092	601,092	694,459	734,675	5.8%	786,254	7.0%
POB-2003b Debt Service	4,649,352	4,649,352	3,102,525	3,269,963	5.4%	3,445,896	5.4%
Capital Imprv Rev Note 2009	187,934	187,934	187,520	-	-100.0%	-	n/a
Capital Imprv Rev Bond 2010	219,481	219,481	217,408	220,921	1.6%	219,401	-0.7%
Reserve for Declared Emergencies	-	1,000,000	-	-	n/a	-	n/a
GRU (Job Fair)	8,000	-	8,000	-	-100.0%	-	n/a
Revenue Note Series 2011A	427,213	427,213	422,747	429,007	1.5%	429,618	0.1%
Revenue Refunding FFGFC02	685,992	685,992	691,596	691,728	0.0%	691,506	0.0%
Revenue Refunding CIRB05	1,638,440	1,638,440	1,619,280	1,637,560	1.1%	1,643,480	0.4%
Miscellaneous Grant Fund	-	52,667	-	266,520	n/a	545,332	104.6%
Miscellaneous Spec Revenue	707,070	2,971,745	915,246	954,743	4.3%	954,743	0.0%
Solid Waste Collections	6,400	6,400	6,400	6,400	0.0%	6,400	0.0%
Economic Dev Fund (GTEC)	12,000	337,000	12,000	12,000	0.0%	12,000	0.0%
General Capital Project Fund	880,152	965,152	317,446	339,903	7.1%	339,903	0.0%
RTS Operating	627,210	627,210	627,210	564,966	-9.9%	564,966	0.0%
Roadway Resurfacing Fund	642,554	642,554	642,554	642,554	0.0%	642,554	0.0%
Facilities Maintenance Fund	562,500	562,500	562,500	562,500	0.0%	562,500	0.0%
Fleet Replacement Fund	-	57,735	-	-	n/a	-	n/a
Equipment Replacement	977,500	977,500	977,500	977,500	0.0%	977,500	0.0%
Technology Administration Fund	-	-	-	1,591,931	n/a	1,592,752	0.1%
Technology Capital	-	-	-	73,510	n/a	48,510	-34.0%
CIRB of 2014	884,244	884,244	874,919	884,586	1.1%	885,784	0.1%
CIRN 2016A	371,901	371,901	416,884	804,985	93.1%	801,447	-0.4%
Total Transfers to Other Funds	18,574,108	24,366,123	16,745,189	18,389,434	9.8%	18,872,478	2.6%

General Fund Non-Departmental (990) Expenditures
Financial Plan for FY2020

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Non-Departmental Projects:							
Broadband Feasibility Study	20,000	-	20,000	50,000	150.0%	-	-100.0%
Motor Pool	80,233	89,509	105,235	101,155	-3.9%	104,297	3.1%
GIS Upgrade	-	13,000	13,000	13,000	0.0%	13,000	0.0%
Teen Political Forum	-	-	-	5,000	n/a	-	-100.0%
Working Food Programming	-	-	-	25,000	n/a	-	-100.0%
Mental Health Training	-	4,000	-	-	n/a	-	n/a
Unemployment Comp	22,005	24,820	22,005	25,000	13.6%	25,000	0.0%
Freedom in Motion	36,000	36,038	36,000	36,200	0.6%	36,200	0.0%
After School Programming	-	-	-	50,000	n/a	-	-100.0%
Allowance for Annexation	17,920	12,743	17,920	17,920	0.0%	17,920	0.0%
Community Food Center	75,000	75,000	75,000	-	-100.0%	-	n/a
Active Streets	15,000	-	15,000	15,000	0.0%	15,000	0.0%
EO Director Search	-	24,285	-	-	n/a	-	n/a
Elections	245,101	234,237	245,101	245,101	0.0%	245,101	0.0%
Property Insurance Premium	587,665	573,772	587,665	587,665	0.0%	587,665	0.0%
Casualty Insurance Premium	643,249	792,532	643,249	765,691	19.0%	765,691	0.0%
Allowance for Boards	43,663	27,207	43,663	43,663	0.0%	43,663	0.0%
Lobbyist Contract	165,748	105,280	165,748	165,748	0.0%	165,748	0.0%
Uncollectible Receivable	35,000	525	35,000	35,000	0.0%	35,000	0.0%
Alachua Co Street Lights	1,196,739	802,774	1,196,739	1,196,739	0.0%	1,196,739	0.0%
Early Learning Coalition	65,000	21,667	65,000	65,000	0.0%	65,000	0.0%
Crosswalk Painting Programming	-	-	-	5,000	n/a	-	-100.0%
Stop the Violence Contrib.	2,500	2,500	2,500	2,500	0.0%	2,500	0.0%
Meridian Match	100,000	-	100,000	-	-100.0%	-	n/a
Bread of the Mighty Food Bank	50,000	50,000	-	-	n/a	-	n/a
Job and Trade Fair	-	1,588	-	8,000	n/a	8,000	0.0%
Summer Youth Job Program	-	-	-	15,000	n/a	15,000	0.0%
StartUpGNV for Job Recruitment	-	-	-	25,000	n/a	-	-100.0%
2020 US Census Count	-	-	-	125,000	n/a	-	-100.0%
Contingencies	359,006	8,766	2,910,960	2,468,005	-15.2%	2,167,344	-12.2%
Parent Emissary Program	35,000	30,000	35,000	35,000	0.0%	35,000	0.0%
OpenGov Budget Software	-	89,243	-	-	n/a	-	n/a
Catalyst Lease	-	38,463	-	40,000	n/a	40,000	0.0%
Transfers to Other Fds (990)	18,574,108	24,366,123	16,745,189	18,389,434	9.8%	18,872,478	2.6%
Total Non-Departmental	22,368,937	27,424,071	23,079,974	24,555,821	6.4%	24,456,346	-0.4%