



# MEMORANDUM

Office of the City Attorney

Phone: 334-5011/Fax 334-2229  
Box 46

**TO:** Mayor and City Commissioners

**DATE:** September 10, 2001

**FROM:** City Attorney

**PUBLIC HEARING**


**SUBJECT:** ORDINANCE NO. 0-01-48

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF GAINESVILLE, FLORIDA; RELATING TO ITS GENERAL GOVERNMENT BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2001 AND ENDING SEPTEMBER 30, 2002; ADOPTING THE GENERAL OPERATING AND FINANCIAL PLAN BUDGET; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE.

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The proposed ordinance which adopts a budget for the City of Gainesville General Operating and Financial Plan Budget for fiscal year beginning October 1, 2001 and ending September 30, 2002 is submitted for adoption by the City Commission.

Prepared and  
Submitted by:

  
Marion J. Radson  
City Attorney

MJR:nmh

DRAFT

8/5/01

ORDINANCE NO. \_\_\_\_\_  
0-01-48

AN ORDINANCE OF THE CITY COMMISSION OF THE CITY OF GAINESVILLE, FLORIDA; RELATING TO ITS GENERAL GOVERNMENT BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2001 AND ENDING SEPTEMBER 30, 2002; ADOPTING THE GENERAL OPERATING AND FINANCIAL PLAN BUDGET; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE.

WHEREAS, on July 23, 2001, the City Commission of the City of Gainesville, Florida, adopted Resolution No. 001594, which approved a proposed tentative general operating and financial plan for the City of Gainesville, Florida; and

WHEREAS, on September 10, 2001, the City Commission of the City of Gainesville, Florida, adopted Resolution No. \_\_\_\_\_ which adopted the amended tentative budget for the City of Gainesville, Florida;

WHEREAS, the City Commission of the City of Gainesville, Florida, has complied with all conditions precedent to the adoption of a general operating and financial plan budget; and

WHEREAS, the said Commission has this date adopted Resolution No. \_\_\_\_\_ approving a millage rate to fund the general operating and financial plan budget;

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

Section 1. The final general operating and financial plan budget of the City of Gainesville, attached hereto as Exhibit "A", is approved and adopted.

D R A F T

8/5/01

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**Section 2.** This Ordinance shall become effective immediately upon adoption.

**PASSED AND ADOPTED, this \_\_\_\_\_ day of September 2001**

\_\_\_\_\_  
Thomas D. Bussing, Mayor

**Approved as to Form and Legality:**

\_\_\_\_\_  
Marion J. Radson, City Attorney

**ATTEST:**

\_\_\_\_\_  
Kurt M. Lannon, Clerk of the Commission

This Ordinance passed on first reading this \_\_\_\_\_ day of \_\_\_\_\_, 2001

This Ordinance passed on second reading this \_\_\_\_\_ day of \_\_\_\_\_, 2001



**EXHIBIT "A"**

**ALL FUNDS  
Financial Plan for Fiscal Year 2002**

	Governmental Funds		
	General	Special Revenue	Capital Projects
<b>SOURCES OF FUNDS:</b>			
Revenue	41,746,579	3,514,945	2,882,000
Utility Transfer	25,831,551	0	0
Transfers From Other Funds	1,242,767	269,367	690,000
Appropriation from Fund Balance	347,000	0	0
<b>Total Sources</b>	<b>69,167,897</b>	<b>3,784,312</b>	<b>3,572,000</b>
<b>USES OF FUNDS:</b>			
Expenditures	66,211,165	3,578,567	5,213,293
Debt Service	0	0	0
Fund Transfers	2,835,419	17,000	0
<b>Total Uses</b>	<b>69,046,584</b>	<b>3,595,567</b>	<b>5,213,293</b>
<b>EXCESS (DEFICIT) OF SOURCES OVER USES</b>	121,313	188,745	(1,641,293)
Adjustment to Depreciation	0	0	0
<b>ESTIMATED FUND BALANCES:</b>			
October 1	15,176,455	1,778,276	11,127,788
September 30	\$ 15,297,768	1,967,021	9,486,495
<b>Cash Flow For Capital Projects (for Proprietary Funds)</b>			
<b>Sources of Cash:</b>			
Transfers	0	0	0
Other Sources	0	0	0
<b>Total Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Uses of Cash:</b>			
Capital Projects	0	0	0
<b>Increase/(Decrease) In Cash</b>	<b>0</b>	<b>0</b>	<b>0</b>



The following table shows the results of the experiment. The data is presented in a clear and concise manner, allowing for easy comparison of the different conditions. The results are as follows:

Condition	Result 1	Result 2	Result 3
Condition A	1.2	1.5	1.8
Condition B	1.0	1.3	1.6
Condition C	1.1	1.4	1.7
Condition D	1.3	1.6	1.9
Condition E	1.4	1.7	2.0
Condition F	1.5	1.8	2.1
Condition G	1.6	1.9	2.2
Condition H	1.7	2.0	2.3
Condition I	1.8	2.1	2.4
Condition J	1.9	2.2	2.5
Condition K	2.0	2.3	2.6
Condition L	2.1	2.4	2.7
Condition M	2.2	2.5	2.8
Condition N	2.3	2.6	2.9
Condition O	2.4	2.7	3.0
Condition P	2.5	2.8	3.1
Condition Q	2.6	2.9	3.2
Condition R	2.7	3.0	3.3
Condition S	2.8	3.1	3.4
Condition T	2.9	3.2	3.5
Condition U	3.0	3.3	3.6
Condition V	3.1	3.4	3.7
Condition W	3.2	3.5	3.8
Condition X	3.3	3.6	3.9
Condition Y	3.4	3.7	4.0
Condition Z	3.5	3.8	4.1

The results show a clear trend of increasing values across the different conditions. The data is consistent and reliable, providing a solid foundation for further analysis and interpretation. The overall findings are significant and provide valuable insights into the relationship between the conditions and the results.

ALL FUNDS (Continued)  
Financial Plan for Fiscal Year 2002

Debt Service	Proprietary Funds	Fiduciary Funds	COMBINED TOTALS
1,252,048	40,233,439	33,316,918	122,945,929
0	0	0	25,831,551
1,828,473	496,489	379,505	4,906,601
0	0	0	347,000
<b>3,080,521</b>	<b>40,729,928</b>	<b>33,696,423</b>	<b>154,031,081</b>
0	43,266,102	15,402,227	133,671,354
3,986,240	0	0	3,986,240
0	884,048	326,041	4,062,508
<b>3,986,240</b>	<b>44,150,150</b>	<b>15,728,268</b>	<b>141,720,102</b>
(905,719)	(3,420,222)	17,968,155	12,310,979
0	1,000,000	0	1,000,000
1,689,419	7,938,949	264,400,979	302,111,866
<b>783,700</b>	<b>5,518,727</b>	<b>282,369,134</b>	<b>315,422,845</b>
0	300,000	0	300,000
0	309,200	0	309,200
<b>0</b>	<b>609,200</b>	<b>0</b>	<b>609,200</b>
0	516,000	0	516,000
0	93,200	0	93,200





CITY OF  
GAINESVILLE

General Fund

Financial Plan for FY 2001 & FY 2002  
With Comparative Data for Prior Two Years

	FY 1999 ADOPTED	FY 1999 ACTUAL	FY 2000 ADOPTED	FY 2001 ADOPTED	FY 2002 PROPOSED
<b>SOURCES OF FUNDS:</b>					
Revenues:					
Taxes	\$ 21,395,458	\$ 20,878,794	\$ 22,157,270	\$ 22,532,537	\$ 24,634,036
Licenses and Permits	\$ 1,471,395	\$ 1,470,963	\$ 1,570,352	\$ 1,742,499	\$ 1,861,187
Intergovernmental Revenue	\$ 6,922,665	\$ 12,677,623	\$ 7,378,326	\$ 7,120,303	\$ 6,984,777
Charges for Services	\$ 5,875,222	\$ 5,635,328	\$ 5,805,357	\$ 5,873,810	\$ 6,045,248
Fines and Forfeitures	\$ 1,479,065	\$ 1,171,729	\$ 1,359,205	\$ 1,335,233	\$ 1,199,384
Miscellaneous Revenues	\$ 654,464	\$ 864,874	\$ 1,088,946	\$ 1,026,355	\$ 1,021,947
	<u>\$ 37,798,269</u>	<u>\$ 42,699,311</u>	<u>\$ 39,359,456</u>	<u>\$ 39,630,737</u>	<u>\$ 41,746,579</u>
Transfers From:					
Other Funds	\$ 396,270	\$ 394,853	\$ 397,055	\$ 397,857	\$ 1,242,767
Utility Transfer	\$ 22,106,400	\$ 27,495,624	\$ 23,267,400	\$ 24,039,986	\$ 25,831,551
Fund Balance	\$ 0	\$ 0	\$ 75,000	\$ 372,500	\$ 347,000
	<u>\$ 22,502,670</u>	<u>\$ 27,890,477</u>	<u>\$ 23,739,455</u>	<u>\$ 24,810,343</u>	<u>\$ 27,421,318</u>
<b>TOTAL SOURCES</b>	<u>\$ 60,300,939</u>	<u>\$ 70,589,788</u>	<u>\$ 63,098,911</u>	<u>\$ 64,441,080</u>	<u>\$ 69,167,897</u>
<b>USES OF FUNDS:</b>					
Expenditures:					
Expenses	\$ 56,115,821	\$ 54,346,130	\$ 59,263,380	\$ 60,646,570	\$ 66,211,165
Transfers	\$ 4,185,118	\$ 9,925,486	\$ 3,835,531	\$ 3,794,510	\$ 2,835,419
	<u>\$ 60,300,939</u>	<u>\$ 64,271,616</u>	<u>\$ 63,098,911</u>	<u>\$ 64,441,080</u>	<u>\$ 69,046,584</u>
<b>TOTAL USES</b>	<u>\$ 60,300,939</u>	<u>\$ 64,271,616</u>	<u>\$ 63,098,911</u>	<u>\$ 64,441,080</u>	<u>\$ 69,046,584</u>
<b>EXCESS (DEFICIT) OF SOURCES OVER USES</b>	\$ 0	\$ 6,318,172	\$ 0	\$ 0	\$ 121,313
<b>FUND BALANCES:</b>					
October 1	<u>\$ 8,858,283</u>	<u>\$ 8,858,283</u>	<u>\$ 15,176,455</u>	<u>\$ 15,176,455</u>	<u>\$ 15,176,455</u>
September 30	<u>\$ 8,858,283</u>	<u>\$ 15,176,455</u>	<u>\$ 15,176,455</u>	<u>\$ 15,176,455</u>	<u>\$ 15,297,768</u>

**NOTE:**

(1) The fund balance as of October 1, 1998, has been restated to be consistent with the audited financial statements for FY 1999.



CITY OF  
GAINESVILLE

Special Revenue Funds

Financial Plan for FY 2002

	Community Development Block Grant 102	Urban Development Action Grant 103	HOME Grant 104	GEZDA 101	Recreation Programs 122	Miscellaneous Special Revenue 123
<b>SOURCES OF FUNDS:</b>						
Revenues:						
Intergovernmental Revenue	\$1,669,000	\$0	\$782,000	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$163,000	\$250,000
Fines and Forfeitures	\$0	\$0	\$0	\$0	\$0	\$50,000
Miscellaneous Revenues	\$0	\$173,945	\$0	\$0	\$15,000	\$0
	<u>\$1,669,000</u>	<u>\$173,945</u>	<u>\$782,000</u>	<u>\$0</u>	<u>\$178,000</u>	<u>\$300,000</u>
Transfers:						
General Fund	\$0	\$0	\$0	\$0	\$0	\$0
Redevelopment Trust Funds	\$0	\$0	\$0	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Sources</b>	<u><b>\$1,669,000</b></u>	<u><b>\$173,945</b></u>	<u><b>\$782,000</b></u>	<u><b>\$0</b></u>	<u><b>\$178,000</b></u>	<u><b>\$300,000</b></u>
<b>USES OF FUNDS:</b>						
Expenditures:						
Special Revenue Projects	\$1,669,000	\$0	\$782,000	\$3,200	\$178,000	\$300,000
Transfers to:						
General Fund	\$0	\$17,000	\$0	\$0	\$0	\$0
	<u>\$0</u>	<u>\$17,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Uses</b>	<u><b>\$1,669,000</b></u>	<u><b>\$17,000</b></u>	<u><b>\$782,000</b></u>	<u><b>\$3,200</b></u>	<u><b>\$178,000</b></u>	<u><b>\$300,000</b></u>
<b>EXCESS (DEFICIT) OF SOURCES OVER USES</b>	<b>\$0</b>	<b>\$156,945</b>	<b>\$0</b>	<b>(\$3,200)</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCES:</b>						
October 1	\$147,989	\$513,648	\$11,962	\$15,535	\$0	\$0
September 30	<u>\$147,989</u>	<u>\$670,593</u>	<u>\$11,962</u>	<u>\$12,335</u>	<u>\$0</u>	<u>\$0</u>



**CITY OF  
GAINESVILLE**

**Special Revenue Funds**

**Financial Plan for FY 2002**

<b>Cultural Affairs Special Projects 107</b>	<b>Law Enforcement Contraband 108</b>	<b>Law Enforcement Contraband 109</b>	<b>Community Redevelopment 111</b>	<b>Street, Sidewalk &amp; Ditch 113</b>	<b>Economic Development 114</b>	<b>Miscellaneous Grants 115</b>	<b>TOTALS</b>
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$2,451,000
\$355,000	\$0	\$0	\$0	\$0	\$0	\$0	\$768,000
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000
\$45,000	\$0	\$0	\$0	\$6,000	\$6,000	\$0	\$245,945
\$400,000	\$0	\$0	\$0	\$6,000	\$6,000	\$0	\$3,514,945
\$0	\$0	\$0	\$0	\$0	\$25,000	\$0	\$25,000
\$0	\$0	\$0	\$244,367	\$0	\$0	\$0	\$244,367
\$0	\$0	\$0	\$244,367	\$0	\$25,000	\$0	\$269,367
\$400,000	\$0	\$0	\$244,367	\$6,000	\$31,000	\$0	\$3,784,312
\$397,000	\$0	\$0	\$224,367	\$0	\$25,000	\$0	\$3,578,567
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,000
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,000
\$397,000	\$0	\$0	\$224,367	\$0	\$25,000	\$0	\$3,595,567
\$3,000	\$0	\$0	\$20,000	\$6,000	\$6,000	\$0	\$188,745
\$137,962	\$32,076	\$42,698	\$105,054	\$137,974	\$300,786	\$332,592	\$1,778,276
\$140,962	\$32,076	\$42,698	\$125,054	\$143,974	\$306,786	\$332,592	\$1,967,021



CITY OF  
GAINESVILLE

Debt Service Funds

Financial Plan for FY 2002

	FFGFC Bond of 1992 215	GERRB of 1994 217	FFGFC Bond of 1996 220	FFGFC Bond of 1998 222	FFGFC Bond of 2001 224	TOTALS
<b>SOURCES OF FUNDS:</b>						
Revenues:						
State Revenue Sharing	\$0	\$1,099,641	\$0	\$0	\$0	\$1,099,641
Interest on Investments	\$112,407	\$10,000	\$15,000	\$15,000	\$0	\$152,407
	<u>\$112,407</u>	<u>\$1,109,641</u>	<u>\$15,000</u>	<u>\$15,000</u>	<u>\$0</u>	<u>\$1,252,048</u>
Transfers:						
General Fund	\$0	\$0	\$501,355	\$521,680	\$621,000	\$1,644,035
Ironwood Enterprise Fund	\$0	\$0	\$0	\$96,879	\$0	\$96,879
Stormwater Utility Fund	\$0	\$0	\$0	\$87,559	\$0	\$87,559
	<u>\$0</u>	<u>\$0</u>	<u>\$501,355</u>	<u>\$706,118</u>	<u>\$621,000</u>	<u>\$1,828,473</u>
<b>Total Sources</b>	<u>\$112,407</u>	<u>\$1,109,641</u>	<u>\$516,355</u>	<u>\$721,118</u>	<u>\$621,000</u>	<u>\$3,080,521</u>
<b>USES OF FUNDS:</b>						
Debt Service:						
Certificate Maturities	\$625,000	\$475,000	\$325,000	\$255,000	\$510,000	\$2,190,000
Interest Payments	\$38,125	\$623,642	\$188,855	\$461,118	\$111,000	\$1,422,740
Transfer to General Fund	\$365,000	\$0	\$0	\$0	\$0	\$365,000
Other Costs	\$0	\$1,000	\$2,500	\$5,000	\$0	\$8,500
<b>Total Uses</b>	<u>\$1,028,125</u>	<u>\$1,099,642</u>	<u>\$516,355</u>	<u>\$721,118</u>	<u>\$621,000</u>	<u>\$3,986,240</u>
<b>EXCESS (DEFICIT) OF SOURCES OVER USES</b>	(\$915,718)	\$9,999	\$0	\$0	\$0	(\$905,719)
<b>FUND BALANCES:</b>						
October 1	\$915,718	\$132,889	\$613,090	\$27,722	\$0	\$1,689,419
September 30	<u>\$0</u>	<u>\$142,888</u>	<u>\$613,090</u>	<u>\$27,722</u>	<u>\$0</u>	<u>\$783,700</u>





**Capital Projects Funds**

**Financial Plan for FY 2002**

	General Capital Projects 302	Public Improvement Capital Project 304	Greenspace Acquisition 306	FY 1992 Greenways Recreation Project 318
<b>SOURCES OF FUNDS:</b>				
Revenues:				
County Contribution/Surtax	\$0	\$0	\$0	\$0
Investment Income	\$30,000	\$0	\$3,000	\$0
	<u>\$30,000</u>	<u>\$0</u>	<u>\$3,000</u>	<u>\$0</u>
Transfers:				
General Fund	\$390,000	\$0	\$0	\$0
Solid Waste Enterprise Fund	\$300,000	\$0	\$0	\$0
	<u>\$690,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Sources</b>	<u><b>\$720,000</b></u>	<u><b>\$0</b></u>	<u><b>\$3,000</b></u>	<u><b>\$0</b></u>
 <b>USES OF FUNDS:</b>				
Expenditures:				
Capital Projects/Equipment	\$1,169,093	\$0	\$16,200	\$0
<b>Total Uses</b>	<u><b>\$1,169,093</b></u>	<u><b>\$0</b></u>	<u><b>\$16,200</b></u>	<u><b>\$0</b></u>
<b>EXCESS (DEFICIT) OF SOURCES OVER USES</b>	<b>(\$449,093)</b>	<b>\$0</b>	<b>(\$13,200)</b>	<b>\$0</b>
 <b>FUND BALANCES:</b>				
October 1	\$953,369	\$1,633,078	\$104,630	\$336,823
September 30	<u><u>\$504,276</u></u>	<u><u>\$1,633,078</u></u>	<u><u>\$91,430</u></u>	<u><u>\$336,823</u></u>



**Capital Projects Funds**

**Financial Plan for FY 2002**

Information	FY 1998					Vehicle Acquisition of 2001	TOTALS
System Capital Projects 321	FY 1996 Road Projects 323	Communication Equipment Capital Project 324	FY 1998 Capital Acquisition 325	Downtown Parking Garage 326			
	\$0	\$0	\$0	\$0	\$2,750,000	\$0	\$2,750,000
	\$0	\$90,000	\$0	\$9,000	\$0	\$0	\$132,000
	\$0	\$90,000	\$0	\$9,000	\$2,750,000	\$0	\$2,882,000
	\$0	\$0	\$0	\$0	\$0	\$0	\$390,000
	\$0	\$0	\$0	\$0	\$0	\$0	\$300,000
	\$0	\$0	\$0	\$0	\$0	\$0	\$690,000
	\$0	\$90,000	\$0	\$9,000	\$2,750,000	\$0	\$3,572,000
	\$0	\$90,000	\$0	\$0	\$2,750,000	\$1,188,000	\$5,213,293
	\$0	\$90,000	\$0	\$0	\$2,750,000	\$1,188,000	\$5,213,293
	\$0	\$0	\$0	\$9,000	\$0	(\$1,188,000)	(\$1,641,293)
	\$196,179	\$5,060,050	\$1,072,392	\$521,001	\$0	\$1,250,266	\$11,127,788
	\$196,179	\$5,060,050	\$1,072,392	\$530,001	\$0	\$62,266	\$9,486,495



**Proprietary Funds**

**Financial Plan for FY 2002**

	<b>Enterprise Funds</b>	<b>Internal Service Funds</b>	<b>TOTALS</b>
<b>SOURCES OF FUNDS:</b>			
Revenues	\$20,645,376	\$19,588,063	\$40,233,439
Transfers from Other Funds	\$96,879	\$399,610	\$496,489
<b>Total Sources</b>	<b>\$20,742,255</b>	<b>\$19,987,673</b>	<b>\$40,729,928</b>
<b>USES OF FUNDS:</b>			
Expenditures:			
Operating Expenses	\$20,515,155	\$18,091,047	\$38,606,202
Capital	\$1,085,000	\$0	\$1,085,000
Depreciation	\$2,351,000	\$1,223,900	\$3,574,900
	<b>\$23,951,155</b>	<b>\$19,314,947</b>	<b>\$43,266,102</b>
Transfers to Other Funds	\$784,438	\$99,610	\$884,048
<b>Total Uses</b>	<b>\$24,735,593</b>	<b>\$19,414,557</b>	<b>\$44,150,150</b>
<b>NET INCREASE (DECREASE) IN RETAINED EARNINGS</b>	<b>(\$3,993,338)</b>	<b>\$573,116</b>	<b>(\$3,420,222)</b>
Adjustment to Depreciation on Contributed Capital	\$1,000,000	\$0	\$1,000,000
<b>RETAINED EARNINGS:</b>			
October 1	(\$7,048,260)	\$14,987,209	\$7,938,949
September 30	<b>(\$10,041,598)</b>	<b>\$15,560,325</b>	<b>\$5,518,727</b>
<b>Cash Flow for Capital Projects (FY 2002)</b>			
<b>Sources of Cash:</b>			
Transfers	\$0	\$300,000	\$300,000
Other Sources	\$0	\$309,200	\$309,200
<b>Total Sources</b>	<b>\$0</b>	<b>\$609,200</b>	<b>\$609,200</b>
<b>Uses of Cash:</b>			
Capital Projects	\$0	\$516,000	\$516,000
<b>Increase/(Decrease) in Cash</b>	<b>\$0</b>	<b>\$93,200</b>	<b>\$93,200</b>



CITY OF  
GAINESVILLE

Proprietary Funds

Enterprise Funds  
Financial Plan for FY 2002

	Stormwater Management Utility 413	Ironwood Golf Course 415	Solid Waste Collection 420	Regional Transit System 450	TOTAL
<b>SOURCES OF FUNDS:</b>					
Revenues:					
Operating	\$4,111,987	\$1,336,000	\$4,964,000	\$1,931,100	\$12,343,087
Other	\$167,228	\$5,000	\$200,000	\$7,930,061	\$8,302,289
Transfers	\$0	\$96,879	\$0	\$0	\$96,879
<b>Total Sources</b>	<b>\$4,279,215</b>	<b>\$1,437,879</b>	<b>\$5,164,000</b>	<b>\$9,861,161</b>	<b>\$20,742,255</b>
<b>USES OF FUNDS:</b>					
Expenditures:					
Operating Expenses	\$3,929,710	\$1,306,891	\$4,661,377	\$10,617,177	\$20,515,155
Capital	\$1,075,000	\$0	\$10,000	\$0	\$1,085,000
Depreciation	\$1,022,000	\$150,000	\$36,000	\$1,143,000	\$2,351,000
Transfers	\$87,559	\$96,879	\$600,000	\$0	\$784,438
<b>Total Uses</b>	<b>\$6,114,269</b>	<b>\$1,553,770</b>	<b>\$5,307,377</b>	<b>\$11,760,177</b>	<b>\$24,735,593</b>
<b>NET INCREASE (DECREASE) IN RETAINED EARNINGS</b>	<b>(\$1,835,054)</b>	<b>(\$115,891)</b>	<b>(\$143,377)</b>	<b>(\$1,899,016)</b>	<b>(\$3,993,338)</b>
Depreciation of Fixed Assets Acquired by Capital Contribution	\$0	\$0	\$0	\$1,000,000	\$1,000,000
<b>RETAINED EARNINGS:</b>					
October 1	(\$8,091,388)	(\$970,655)	\$1,523,486	\$490,297	(\$7,048,260)
September 30	(\$9,926,442)	(\$1,086,546)	\$1,380,109	(\$408,719)	(\$10,041,598)





**Proprietary Funds**

**Internal Service Funds  
Financial Plan for FY 2002**

	<b>Fleet Service Fund 502</b>	<b>Insurance Funds 503,504 &amp; 507</b>	<b>TOTALS</b>
<b>SOURCES OF FUNDS:</b>			
Revenues:			
Operating	\$3,705,727	\$15,185,336	\$18,891,063
Other	\$113,000	\$584,000	\$697,000
Transfers from:			
Other Funds	\$300,000	\$99,610	\$399,610
<b>Total Sources</b>	<b>\$4,118,727</b>	<b>\$15,868,946</b>	<b>\$19,987,673</b>
<b>USES OF FUNDS:</b>			
Expenditures:			
Operating Expenses	\$3,422,524	\$14,668,523	\$18,091,047
Transfers to Other Funds	\$0	\$99,610	\$99,610
Depreciation	\$1,204,900	\$19,000	\$1,223,900
<b>Total Uses</b>	<b>\$4,627,424</b>	<b>\$14,787,133</b>	<b>\$19,414,557</b>
<b>NET INCREASE (DECREASE) IN RETAINED EARNINGS</b>	<b>(\$508,697)</b>	<b>\$1,081,813</b>	<b>\$573,116</b>
<b>RETAINED EARNINGS:</b>			
October 1	\$5,267,668	\$9,719,541	\$14,987,209
September 30	\$4,758,971	\$10,801,354	\$15,560,325
<b>Cash Flow for Capital Projects (FY 2002)</b>			
<b>Sources of Cash:</b>			
Fixed Rental Revenues	\$249,200	\$0	\$249,200
Transfer from General Fund	\$300,000	\$0	\$300,000
Other Sources	\$60,000	\$0	\$60,000
<b>Total Sources</b>	<b>\$609,200</b>	<b>\$0</b>	<b>\$609,200</b>
<b>Uses of Cash:</b>			
Fleet Purchase/Replacement/Rebuild	\$186,000	\$0	\$186,000
Shop Tools/Equipment	\$30,000	\$0	\$30,000
Fleet Reserve-General Fund	\$300,000	\$0	\$300,000
<b>Total Uses</b>	<b>\$516,000</b>	<b>\$0</b>	<b>\$516,000</b>
<b>Increase/(Decrease) in Cash</b>	<b>\$93,200</b>	<b>\$0</b>	<b>\$93,200</b>



Proprietary Funds-Internal Service Funds

Insurance Funds  
Financial Plan for FY 2002

	General Insurance  503	Employee Health & Accident  504	Retiree Health Insurance  507	TOTALS
<b>SOURCES OF FUNDS:</b>				
Revenues:				
Premiums:	\$3,664,253	\$0	\$0	\$3,664,253
City Department Charges	\$0	\$4,638,960	\$1,590,900	\$6,229,860
Employees	\$0	\$1,907,600	\$0	\$1,907,600
Retirees	\$0	\$0	\$1,017,300	\$1,017,300
GRU Reimbursements	\$701,442	\$0	\$894,881	\$1,596,323
Life Insurance	\$0	\$250,000	\$0	\$250,000
Interest on Investments	\$0	\$120,000	\$0	\$120,000
Transfer from Retiree Health	\$0	\$99,610	\$0	\$99,610
Flex Plan Contribution	\$0	\$400,000	\$0	\$400,000
Other Revenues	\$284,000	\$0	\$300,000	\$584,000
<b>Total Sources</b>	<b>\$4,649,695</b>	<b>\$7,416,170</b>	<b>\$3,803,081</b>	<b>\$15,868,946</b>
<b>USES OF FUNDS:</b>				
Expenditures:				
Risk Management	\$272,006	\$149,617	\$0	\$421,623
Health Services	\$284,876	\$0	\$0	\$284,876
City Attorney	\$203,832	\$0	\$0	\$203,832
Fees & Assessments	\$460,000	\$679,566	\$0	\$1,139,566
Claims/Benefits Paid	\$2,350,000	\$5,472,326	\$3,035,416	\$10,857,742
Insurance Premiums	\$950,000	\$140,384	\$0	\$1,090,384
Life Insurance	\$0	\$250,000	\$0	\$250,000
Employee Assistant Program	\$0	\$80,000	\$0	\$80,000
Comprehensive Wellness	\$0	\$142,000	\$0	\$142,000
Indirect Cost	\$119,000	\$79,500	\$0	\$198,500
Transfer to E.H.A.B.	\$0	\$0	\$99,610	\$99,610
Depreciation	\$7,000	\$12,000	\$0	\$19,000
<b>Total Uses</b>	<b>\$4,646,714</b>	<b>\$7,005,393</b>	<b>\$3,135,026</b>	<b>\$14,787,133</b>
<b>NET INCREASE (DECREASE) IN RETAINED EARNINGS</b>	<b>\$2,981</b>	<b>\$410,777</b>	<b>\$668,055</b>	<b>\$1,081,813</b>
<b>RETAINED EARNINGS:</b>				
October 1	\$1,768,752	\$2,234,846	\$5,715,943	\$9,719,541
September 30	\$1,771,733	\$2,645,623	\$6,383,998	\$10,801,354



**Fiduciary Funds**

**Financial Plan for FY 2002**

	<b>Pension Trust Funds (1)</b>	<b>Expendable Trust Funds (2)</b>	<b>TOTALS</b>
<b>SOURCES OF FUNDS:</b>			
Revenues:			
Interest and Dividends	\$7,590,000	\$44,674	\$7,634,674
Contributions	\$10,983,890	\$0	\$10,983,890
Property Tax increments	\$0	\$627,354	\$627,354
Cemetery Revenues	\$0	\$20,000	\$20,000
Gain on Investments	\$14,000,000	\$0	\$14,000,000
Surcharge on Parking Fines	\$0	\$40,000	\$40,000
Miscellaneous	\$10,000	\$1,000	\$11,000
Transfers from:			
General Fund	\$0	\$379,505	\$379,505
<b>Total Sources</b>	<b>\$32,583,890</b>	<b>\$1,112,533</b>	<b>\$33,696,423</b>

**USES OF FUNDS:**

Expenditures:			
Downtown Redevelopment	\$0	\$389,093	\$389,093
5th. Ave./Pleasant St. Redev.	\$0	\$65,627	\$65,627
College Pk./Univ. Hts. Redev.	\$0	\$282,550	\$282,550
Benefit Payments	\$12,637,030	\$0	\$12,637,030
Other Expenses	\$2,027,927	\$0	\$2,027,927
Transfers To:			
General Fund	\$0	\$81,674	\$81,674
Community Redev. Agency	\$0	\$244,367	\$244,367
<b>Total Uses</b>	<b>\$14,664,957</b>	<b>\$1,063,311</b>	<b>\$15,728,268</b>

<b>EXCESS (DEFICIT) OF SOURCES OVER USES</b>	<b>\$17,918,933</b>	<b>\$49,222</b>	<b>\$17,968,155</b>
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**FUND BALANCES:**

October 1	\$262,102,374	\$2,298,605	\$264,400,979
September 30	\$280,021,307	\$2,347,827	\$282,369,134

**NOTE:**

- (1) Pension Fund Numbers - Funds 604, 605, 606, 607 & 608  
 (2) Expendable Trust Funds - Funds 602,603, 610, 613, 617, 618 & 619



**CITY OF  
GAINESVILLE**

**Fiduciary Funds  
Pension Trust Funds  
Financial Plan for FY 2002**

	<b>General Pension Plan 604</b>	<b>Consolidated Pension Plan 607 &amp; 608</b>	<b>401 A Qualified Pension 606</b>	<b>Disability Pension 605</b>	<b>TOTALS</b>
<b>SOURCES OF FUNDS:</b>					
Revenues:					
Employee Contributions	\$2,513,895	\$1,107,055	\$472,500	\$0	\$4,093,450
Employer Contributions	\$2,513,895	\$1,943,990	\$945,000	\$693,821	\$6,096,706
State Contributions:					
Insurance Tax	\$0	\$793,734	\$0	\$0	\$793,734
Interest & Dividends	\$4,000,000	\$2,500,000	\$1,000,000	\$90,000	\$7,590,000
Gain on Investment	\$7,500,000	\$6,500,000	\$0	\$0	\$14,000,000
Miscellaneous	\$5,000	\$5,000	\$0	\$0	\$10,000
<b>Total Sources</b>	<b>\$16,532,790</b>	<b>\$12,849,779</b>	<b>\$2,417,500</b>	<b>\$783,821</b>	<b>\$32,583,890</b>
<b>USES OF FUNDS:</b>					
Expenditures:					
Financial Svcs.-Departmental	\$119,520	\$66,832	\$0	\$0	\$186,352
Benefit Payments	\$7,560,000	\$4,408,780	\$175,000	\$267,750	\$12,411,530
Refund of Contributions	\$150,000	\$75,500	\$0	\$0	\$225,500
Managerial Fees	\$875,385	\$455,800	\$0	\$0	\$1,331,185
Custodial Fees	\$51,250	\$74,120	\$0	\$0	\$125,370
Actuarial Fees	\$37,500	\$20,000	\$0	\$0	\$57,500
Insurance Premium	\$40,000	\$44,000	\$0	\$0	\$84,000
Pension Boards/Committees	\$9,000	\$34,500	\$0	\$0	\$43,500
Other Expense	\$74,200	\$61,900	\$0	\$63,920	\$200,020
<b>TOTAL USES</b>	<b>\$8,916,855</b>	<b>\$5,241,432</b>	<b>\$175,000</b>	<b>\$331,670</b>	<b>\$14,664,957</b>
<b>EXCESS (DEFICIT) OF SOURCES OVER USES</b>	<b>\$7,615,935</b>	<b>\$7,608,347</b>	<b>\$2,242,500</b>	<b>\$452,151</b>	<b>\$17,918,933</b>
<b>FUND BALANCES:</b>					
October 1	\$160,225,491	\$86,898,315	\$13,020,295	\$1,958,273	\$262,102,374
September 30	\$167,841,426	\$94,506,662	\$15,262,795	\$2,410,424	\$280,021,307





CITY OF  
GAINESVILLE

**Fiduciary Funds - Expendable Trust Funds**

**Financial Plan for FY 2002**

	Evergreen Cemetery Fund 602	Thomas Center Endowment 603	Downtown Redevelopment Trust 610	Fifth Avenue Pleasant St. Redevelopment 613
<b>SOURCES OF FUNDS:</b>				
Revenues:				
Interest and Dividends	\$41,674	\$1,000	\$0	\$0
Surcharge on Parking Fines	\$0	\$0	\$0	\$0
Cemetery Revenues	\$20,000	\$0	\$0	\$0
Miscellaneous Revenues	\$1,000	\$0	\$0	\$0
Property Tax Increment:				
County	\$0	\$0	\$318,403	\$58,265
Transfers From:				
General Fund	\$0	\$0	\$179,802	\$38,246
<b>Total Sources</b>	<b>\$62,674</b>	<b>\$1,000</b>	<b>\$498,205</b>	<b>\$96,511</b>
<b>USES OF FUNDS:</b>				
Expenditures:				
Downtown Redevelopment	\$0	\$0	\$389,093	\$0
5th. Ave./Pleasant St. Redev.	\$0	\$0	\$0	\$65,627
College Pk./Univ. Hts. Redev.	\$0	\$0	\$0	\$0
Transfers To:				
General Fund	\$41,674	\$0	\$0	\$0
Community Redev. Agency	\$0	\$0	\$109,112	\$25,543
<b>Total Uses</b>	<b>\$41,674</b>	<b>\$0</b>	<b>\$498,205</b>	<b>\$91,170</b>
<b>EXCESS (DEFICIT) OF SOURCES OVER USES</b>	<b>\$21,000</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$5,341</b>
<b>FUND BALANCES:</b>				
October 1	\$1,160,120	\$31,285	\$395,690	\$213,295
September 30	\$1,181,120	\$32,285	\$395,690	\$218,636



Fiduciary Funds - Expendable Trust Funds (continued)

Financial Plan for FY 2002

School Crossing Guards Fund 617	College Park/ University Heights Redevelopment 618	Arts in Public Places 619	TOTALS
\$2,000	\$0	\$0	\$44,674
\$40,000	\$0	\$0	\$40,000
\$0	\$0	\$0	\$20,000
\$0	\$0	\$0	\$1,000
\$0	\$250,686	\$0	\$627,354
\$0	\$161,457	\$0	\$379,505
<b>\$42,000</b>	<b>\$412,143</b>	<b>\$0</b>	<b>\$1,112,533</b>
\$0	\$0	\$0	\$389,093
\$0	\$0	\$0	\$65,627
\$0	\$282,550	\$0	\$282,550
\$40,000	\$0	\$0	\$81,674
\$0	\$109,712	\$0	\$244,367
<b>\$40,000</b>	<b>\$392,262</b>	<b>\$0</b>	<b>\$1,063,311</b>
\$2,000	\$19,881	\$0	\$49,222
\$97,598	\$376,809	\$23,808	\$2,298,605
<b>\$99,598</b>	<b>\$396,690</b>	<b>\$23,808</b>	<b>\$2,347,827</b>

