

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are restricted to expenditures for specific purposes.

Special Revenue Funds		
Grant Funds	Trust Funds	Miscellaneous
Community Development Block Grant (CDBG)	Evergreen Cemetery	Gainesville Enterprise Zone Development Agency (GEZDA)
Urban Development Action Grant	School Crossing Guard	Cultural Affairs
HOME Fund	Arts in Public Places	State & Federal Law Enforcement Contraband Forfeiture
Miscellaneous Grants	Downtown Redevelopment Tax Increment	Police Billable Overtime
Supportive Housing Investment Partnership (SHIP)	Fifth Avenue Tax Increment	Community Redevelopment Agency (CRA)
	College Park Tax Increment	Street, Sidewalk and Ditch Improvement
	Eastside Tax Increment	Economic Development
	Consolidated CRA Trust	Transportation Concurrency Exception Area (TCEA)
		Water/Wastewater Infrastructure
		Small Business Loan Fund
		Miscellaneous Special Revenue
		Tourist Product Development
		Tree Mitigation Fund
		Emergency Disaster Fund
		Emergency Events Fund
		Contingency Reserve for Declared Emergencies Fund
		Technology Administration Fund

All Special Revenue Funds
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	\$ 30,760,751	\$ 30,708,634	\$ 25,491,360	\$ 31,181,323	22.3%	\$ 33,753,448	8.2%
Sources of Funds by Category:							
Taxes	2,529,947	5,042,854	5,042,854	4,191,460	-16.9%	4,091,460	-2.4%
Permits, Fees, Assessments	-	502,405	-	-	n/a	-	n/a
Intergovernmental	1,662,805	3,653,488	1,695,226	1,960,359	15.6%	1,960,359	0.0%
Charges for Services	1,104,342	1,660,068	1,104,342	1,104,342	0.0%	1,104,342	0.0%
Fines and Forfeitures	90,000	344,826	90,000	90,000	0.0%	90,000	0.0%
Miscellaneous Revenues	386,450	1,286,346	386,450	386,450	0.0%	386,450	0.0%
Transfers	5,266,230	12,100,026	6,072,978	6,424,077	5.8%	6,703,285	4.3%
Total Sources	11,039,774	24,590,015	14,391,850	14,156,688	-1.6%	14,335,896	1.3%
Uses of Funds:							
General Government	527,875	492,413	375,358	1,661,350	342.6%	1,662,171	0.0%
Public Safety	962,535	3,828,352	1,286,073	2,250,015	75.0%	2,528,830	12.4%
Physical Environment	-	1,315,920	66,000	-	-100.0%	-	n/a
Transportation	-	1,941,052	-	64,181	n/a	64,181	0.0%
Economic Environment	2,774,607	6,557,870	3,068,921	5,889,301	91.9%	3,415,234	-42.0%
Human Services	700,618	1,726,576	991,693	1,148,062	15.8%	1,220,798	6.3%
Cultural & Recreation	609,408	719,041	605,899	595,279	-1.8%	545,279	-8.4%
Transfers to Other Funds	1,115,134	2,969,603	1,114,126	281,764	-74.7%	284,747	1.1%
Total Uses	6,690,177	19,550,827	7,508,070	11,889,953	58.4%	9,721,240	-18.2%
Planned addition to (appropriation of) fund balance	4,349,597	5,039,188	6,883,780	2,266,735	-67.1%	4,614,656	103.6%
Ending Fund Balance	\$ 35,110,348	\$ 35,747,822	\$ 32,375,140	\$ 33,448,058	3.3%	\$ 38,368,104	14.7%

Gainesville Enterprise Zone Development Agency (GEZDA)

Fund 101

Description: The Gainesville Enterprise Zone Development Agency (GEZDA) Fund is used to account for the objectives and purposes of the GEZDA.

Funding Source: The City of Gainesville initial funding to support GEZDA came from the Economic Development Special Revenue Fund.

Legal Basis: The City Commission adopted an ordinance creating GEZDA pursuant to FS 290.0056.

Fund Balance: There is no planned activity in this fund. The fund balance continues to earn interest until this funding is needed. The fund balance within this fund is restricted.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 5,425	\$ 5,425	\$ 5,551	\$ 5,653	1.8%	\$ 5,755	1.8%
Sources of Funds:							
Miscellaneous:							
Gain/Loss on Investments	102	126	102	102	0.0%	102	0.0%
Total Sources	102	126	102	102	0.0%	102	0.0%
Uses of Funds:							
Economic Environment:							
Total Uses	-	-	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	102	126	102	102	0.0%	102	0.0%
Ending Fund Balance	\$ 5,527	\$ 5,551	\$ 5,653	\$ 5,755	1.8%	\$ 5,857	1.8%

Community Development Block Grant (CDBG)

Fund 102

Description: The Community Development Block Grant (CDBG) is used to maintain unique accounting requirements for Federal funds being used to refurbish and rehabilitate deteriorated neighborhoods.

Funding Source: The City of Gainesville receives an allocation from HUD for local community development, housing activities and public services. A portion of these funds is set-aside for City projects. Another portion is made available to non-profit outside organizations and other public agencies through a competitive process that involves review and recommendations by the Citizens Advisory Committee for Community Development (CACCD).

Legal Basis: Each year the City Commission approves this allocation. Resources in this fund are restricted based on laws and regulations.

Fund Balance: There are no significant changes in fund balance.
The fund balance within this fund is restricted.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 172,462	\$ 134,113	\$ (201,132)	\$ (173,395)	-13.8%	\$ (146,154)	-15.7%
Sources of Funds:							
Intergovernmental:							
CDBG Federal Entitlement	1,211,681	1,044,205	1,244,102	1,347,285	8.3%	1,347,285	0.0%
Miscellaneous:							
Other Revenues	-	850	-	-	n/a	-	n/a
Client Funds	-	400	-	-	n/a	-	n/a
Principal-Mic	-	459	-	-	n/a	-	n/a
Total Sources	1,211,681	1,045,914	1,244,102	1,347,285	8.3%	1,347,285	0.0%
Uses of Funds:							
Public Safety:							
Code Enforcement Division	246,186	184,936	207,784	250,116	20.4%	250,116	0.0%
Economic Environment:							
Block Grant Administration	214,180	245,939	268,749	331,143	23.2%	333,258	0.6%
Housing Program Delivery	354,999	331,075	305,166	217,764	-28.6%	217,931	0.1%
City Housing Programs	225,030	-	225,030	263,655	17.2%	263,655	0.0%
Economic Grants and Aids	-	447,597	-	40,000	n/a	40,000	0.0%
Human Services:							
Cold Weather Shelter	25,000	21,011	25,000	-	-100.0%	-	n/a
Human Services Grants	169,644	135,610	168,546	200,000	18.7%	200,000	0.0%
Transfers:							
POB-S2003a Debt Svc (226)	14,991	14,991	16,089	17,367	7.9%	18,586	7.0%
Total Uses	1,250,030	1,381,160	1,216,364	1,320,045	8.5%	1,323,546	0.3%
Planned addition to (appropriation of) fund balance	(38,349)	(335,245)	27,738	27,240	-1.8%	23,739	-12.9%
Ending Fund Balance	\$ 134,113	\$ (201,132)	\$ (173,395)	\$ (146,154)	-15.7%	\$ (122,415)	-16.2%

Urban Development Action Grant Fund
Fund 103

Description: The Urban Development Action Grant Fund was used to account for loans made to a local developer for construction of a downtown parking garage. The loan is repaid based on provisions of an agreement. The downtown parking garage was complete in FY16 with funds left over.

Funding Source: The City of Gainesville acquired a grant from the U.S. Department of Housing and Urban Development in 1987 to provide a loan for the construction of a parking garage. The July 1989 grant closeout agreement states that any income received after the completion of the original project shall be used only for activities eligible under Title I of the Housing and Community Development Act of 1974.

Legal Basis: The City Commission adopted the recommendation of the East Gainesville SPROUT Task Force to allocate the remaining UDAG revenue for Depot Park recreation facilities per agenda item #050705.

Fund Balance: The fund balance within this fund is assigned.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 1,087,287	\$ 1,087,287	\$ 1,111,362	\$ 1,135,012	2.1%	\$ 1,158,237	2.0%
Sources of Funds:							
Transfers From:							
CRA (111)	-	24,075	23,650	-	-100.0%	-	n/a
CRA Consolidated Trust (620)	-	-	-	23,225	n/a	22,800	-1.8%
Total Sources	-	24,075	23,650	23,225	-1.8%	22,800	-1.8%
Uses of Funds:							
Cultural & Recreation:	-	-	-	-	n/a	-	n/a
Total Uses	-	-	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	24,075	23,650	23,225	-1.8%	22,800	-1.8%
Ending Fund Balance	\$ 1,087,287	\$ 1,111,362	\$ 1,135,012	\$ 1,158,237	2.0%	\$ 1,181,037	2.0%

HOME Fund
Fund 104

Description: The HOME Fund is used to maintain unique accounting requirements for HOME Investment Partnerships Program Grant funds. This program was created under Title II of the Cranston-Gonzalez National Affordable Housing Act of 1990.

Funding Source: The City of Gainesville receives an allocation from HUD for local community development, housing activities and public services. A portion of these funds is set-aside for City projects. Another portion is made available to non-profit outside organizations and other public agencies through a competitive process that involves review and recommendations by the Citizens Advisory Committee for Community Development (CACCD).

Legal Basis: Each year the City Commission approves this allocation. Resources in this fund are restricted based on laws and regulations.

Fund Balance: The fund balance within this fund is restricted.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 98,595	\$ 104,827	\$ (427,549)	\$ (363,505)	-15.0%	\$ (348,283)	-4.2%
Sources of Funds:							
Intergovernmental Revenue							
Federal Grant	451,124	78,186	451,124	613,074	35.9%	613,074	0.0%
Miscellaneous Revenues:							
Interest	-	4,492	-	-	n/a	-	n/a
Principal	-	687	-	-	n/a	-	n/a
Other Miscellaneous Rev.	-	5,500	-	-	n/a	-	n/a
Total Sources	451,124	88,865	451,124	613,074	35.9%	613,074	0.0%
Uses of Funds:							
Economic Environment:							
Block Grant Administration	53,556	48,340	40,757	42,351	3.9%	42,735	0.9%
City Housing Programs	286,224	227,729	241,211	399,806	65.7%	399,806	0.0%
CHDO Operating Expenses	-	32,151	-	93,642	n/a	93,642	0.0%
CHDO Housing Programs	102,669	100,271	102,669	60,000	-41.6%	60,000	0.0%
Other Projects	-	210,307	-	-	n/a	-	n/a
Transfers to Other Funds:							
POB-S2003a Debt Svc (226)	2,443	2,443	2,443	2,053	-16.0%	2,197	7.0%
Total Uses	444,892	621,240	387,080	597,852	54.5%	598,380	0.1%
Planned addition to (appropriation of) fund balance	6,232	-	64,044	15,222	-76.2%	14,694	-3.5%
Ending Fund Balance	\$ 104,827	\$ (427,549)	\$ (363,505)	\$ (348,283)	-4.2%	\$ (333,589)	-4.2%

Cultural Affairs Fund
Fund 107

Description: The Cultural Affairs Fund is used to account for revenues and expenditures associated with various cultural and special event activities provided for the benefit of City residents.

Funding Source: Financing is provided by various charges for services and miscellaneous revenue sources.

Legal Basis: Each year the City Commission approves this allocation. Resources in this fund are restricted for expenditures related to special events per Resolution # 100962.

Fund Balance: The fund balance within this fund is committed.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 130,040	\$ 130,040	\$ 127,654	\$ 158,145	23.9%	\$ 213,424	35.0%
Sources of Funds:							
Charges for Services:							
Entry Fees	-	-	-	4,000	n/a	4,000	0.0%
Ticket Sales	309,483	272,836	309,483	305,483	-1.3%	305,483	0.0%
Registration Fees	120,033	209,508	120,033	120,033	0.0%	120,033	0.0%
Late Charges	-	105	-	-	n/a	-	n/a
Rental Income	12,000	19,165	12,000	12,000	0.0%	12,000	0.0%
Miscellaneous Revenues:							
Other Contributions	45,130	60,504	45,130	45,130	0.0%	45,130	0.0%
Interest on Investments	-	1,076	-	-	n/a	-	n/a
Gain/Loss on Investments	24,376	-	24,376	24,376	0.0%	24,376	0.0%
Total Sources	511,022	563,193	511,022	511,022	0.0%	511,022	0.0%
Uses of Funds:							
Cultural & Recreation:							
Hoggetowne Medieval Faire	308,775	347,856	307,627	308,775	0.4%	308,775	0.0%
Tench Building	2,000	991	2,000	2,000	0.0%	2,000	0.0%
Downtown Plaza Events	6,000	-	6,000	6,000	0.0%	6,000	0.0%
Downtown Arts Festival	87,435	89,643	87,435	87,435	0.0%	87,435	0.0%
352 Arts Project	-	18,995	-	-	n/a	-	n/a
Rosa B Williams	-	5,983	-	-	n/a	-	n/a
Juried Exhibitions	4,000	1,000	4,000	4,000	0.0%	4,000	0.0%
Cultural Operations	66,969	68,533	69,441	71,202	2.5%	71,202	0.0%
Transfers to Other Funds:							
POB-S2003a Debt Svc (226)	3,753	3,753	4,028	3,971	-1.4%	4,250	7.0%
Misc Grants Fund (115)	-	28,824	-	-	n/a	-	n/a
Total Uses	478,932	565,579	480,531	483,383	0.6%	483,661	0.1%
Planned addition to (appropriation of) fund balance	32,090	(2,386)	30,491	27,639	-9.4%	27,361	-1.0%
Ending Fund Balance	\$ 194,220	\$ 127,654	\$ 158,145	\$ 213,424	35.0%	\$ 240,785	12.8%

State Law Enforcement Contraband Forfeiture Fund

Fund 108

Description: The State Law Enforcement Contraband Forfeiture Fund is used to account for law enforcement related projects funded by the proceeds from confiscated property.

Funding Source: Sources in this fund are proceeds from confiscated property. Florida State Law forbids anticipation of forfeiture funds for budget purposes, which is why no budgeted expenditures are shown.

Legal Basis: Florida Statutes, sections 932.701 through 932.704

Fund Balance: The use of fund balance is restricted by Florida Statutes, section 932.701 and is approved by the City Commission on a case-by-case basis.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 196,115	\$ 196,115	\$ 302,055	\$ 302,055	0.0%	\$ 302,055	0.0%
Sources of Funds:							
Fines and Forfeitures:							
State Confiscated Property	-	116,081	-	-	n/a	-	n/a
Miscellaneous Revenues:							
Proceeds-Surplus Equip	-	7,655	-	-	n/a	-	n/a
Interest on Investments	-	6,973	-	-	n/a	-	n/a
Total Sources	-	130,709	-	-	n/a	-	n/a
Uses of Funds:							
Public Safety:							
Police Explorers	-	336	-	-	n/a	-	n/a
Community Resources	-	3,800	-	-	n/a	-	n/a
Summer Heatwave	-	7,565	-	-	n/a	-	n/a
Equipment, Training & Special Programs	-	5,870	-	-	n/a	-	n/a
Reichert House	-	7,198	-	-	n/a	-	n/a
Total Uses	-	24,769	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	105,940	-	-	n/a	-	n/a
Ending Fund Balance	\$ 196,115	\$ 302,055	\$ 302,055	\$ 302,055	0.0%	\$ 302,055	0.0%

Federal Law Enforcement Contraband Forfeiture Fund
Fund 109

Description: The Federal Law Enforcement Contraband Forfeiture Fund is used to account for law enforcement related projects funded by the proceeds from confiscated property.

Funding Source: Sources in this fund are proceeds from confiscated property. Federal Law forbids anticipation of forfeiture funds for budget purposes, which is why no budgeted expenditures are shown.

Legal Basis: USC 21 SS 881 and U.S. Department of Justice, Guide to Equitable Sharing of Federally Forfeited Property for State and Local Law Enforcement Agencies.

Fund Balance: The use of fund balance is restricted per legal basis and is approved by the City Commission on a case-by-case basis.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 1,045,818	\$ 1,045,818	\$ 892,358	\$ 537,358	-39.8%	\$ 522,424	-2.8%
Sources of Funds:							
Fines and Forfeitures:							
Federal Confiscated Property	-	176,525	-	-	n/a	-	n/a
Miscellaneous Revenues:							
Other Misc Revenues	-	634	-	-	n/a	-	n/a
Proceeds-Sale Of Fixed Assets	-	4,000	-	-	n/a	-	n/a
Transfers:							
FFGFC of 05 (230)	-	6,083	-	-	n/a	-	n/a
Total Sources	-	187,243	-	-	n/a	-	n/a
Uses of Funds:							
Public Safety:							
Joint Aviation Unit	-	78,313	153,000	14,934	-90.2%	14,938	0.0%
Robbery Prevention Campaign - Justice	-	7,070	-	-	n/a	-	n/a
Police Beat Show	-	45,375	52,000	-	-100.0%	-	n/a
Federal Forfeiture Equipment, Training and Spec Programs-Justice	-	-	150,000	-	-100.0%	-	n/a
Banks Building Rehab	-	93,095	-	-	n/a	-	n/a
GPD Incinerator	-	5,286	-	-	n/a	-	n/a
Civil Emergency Events	-	111,563	-	-	n/a	-	n/a
Total Uses	-	340,703	355,000	14,934	-95.8%	14,938	0.0%
Planned addition to (appropriation of) fund balance	-	(153,460)	(355,000)	(14,934)	-95.8%	(14,938)	0.0%
Ending Fund Balance	\$ 1,045,818	\$ 892,358	\$ 537,358	\$ 522,424	-2.8%	\$ 507,486	-2.9%

Police Billable Overtime Fund

Fund 110

Description: The Police Billable Overtime Fund is used to account for revenues and expenditures associated with billable overtime that the Police Department performs outside of their regular duties both for City events and non-City events.

Funding Source: Sources in this fund are from the fees the City charges outside entities for services of the Police Force off duty. Fees are set with the intent to cover variable costs including overtime pay and benefits.

Legal Basis: This fund was started in 2008 to track revenues and expenditures associated with this function. Resources in this fund are restricted for billable overtime expenditures per Resolution # 100962.

Fund Balance: The negative fund balance is due to the timing of reimbursement. The fund balance within this fund is committed.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ (63,647)	\$ (63,647)	\$ (413,788)	\$ (268,388)	-35.1%	\$ (124,953)	-53.4%
Sources of Funds:							
Charges for Services:							
Billable Overtime	658,632	430,905	658,632	658,632	0.0%	658,632	0.0%
Total Sources	658,632	430,905	658,632	658,632	0.0%	658,632	0.0%
Uses of Funds:							
Public Safety:							
City Events	124,934	102,051	100,000	100,000	0.0%	100,000	0.0%
Non-City Events	541,415	678,995	413,232	415,197	0.5%	415,197	0.0%
Total Uses	666,349	781,046	513,232	515,197	0.4%	515,197	0.0%
Planned addition to (appropriation of) fund balance	(7,717)	(350,141)	145,400	143,435	-1.4%	143,435	0.0%
Ending Fund Balance	\$ (71,364)	\$ (413,788)	\$ (268,388)	\$ (124,953)	-53.4%	\$ 18,482	-114.8%

Community Redevelopment Agency Fund (CRA)

Fund 111

Description: The Community Redevelopment Agency (CRA) Fund is used to account for the operation of the Community Redevelopment Agency. See "Legal Basics" below for more upcoming changes to this fund.

Funding Source: This fund is primarily funded by tax increment revenues which were created for the purpose of carrying out community redevelopment activities. CRA's Administrative Policy & Procedures for Financial, Budget & Debt Policies states that CRA's budget goal for operational expenses will not exceed 25% of the tax increment from each trust fund individually and in the aggregate.

Legal Basis: Chapter 163, Florida Statutes and the Community Redevelopment Agency was established by Ordinance #4074 on May 8, 1995. A new ordinance is being drafted in FY19 that will consolidate the four existing Agency areas (Downtown, CPUH, FAPS and Eastside) into one redevelopment area. In early FY20 the fund balance from each of the Agency areas will be transferred to the 'Consolidated CRA Trust Fund', fund #620.

Fund Balance: Fund balance will be transferred to the 'Consolidated CRA Trust Fund' in FY20. The fund balance within this fund is restricted.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ (900,325)	\$ (900,325)	\$ (435,872)	\$ (388,325)	-10.9%	\$ (388,325)	0.0%
Sources of Funds:							
Miscellaneous Revenue:							
Interest on Investments	-	30,318	-	-	n/a	-	n/a
Other Miscellaneous Revenues	-	152	-	-	n/a	-	n/a
Transfers From:							
Downtown Redev Trust	607,718	623,043	720,191	-	-100.0%	-	n/a
Fifth Ave Redev Trust	234,202	279,661	279,219	-	-100.0%	-	n/a
College Park/Univ Hgts	503,862	669,364	672,352	-	-100.0%	-	n/a
Eastside Trust	174,227	161,634	161,528	-	-100.0%	-	n/a
Total Sources	1,520,009	1,764,172	1,833,290	-	-100.0%	-	n/a
Uses of Funds:							
General Government:							
Clerk of Commission	-	5,207	-	-	n/a	-	n/a
City Attorney	76,779	75,109	74,262	-	-100.0%	-	n/a
Economic Environment:							
CRA Administration	984,940	1,095,834	1,310,323	-	-100.0%	-	n/a
CRA Notes/Loans	342,579	78,061	354,936	-	-100.0%	-	n/a
Transfers to:							
UDAG Fund (103)	-	24,075	23,650	-	-100.0%	-	n/a
POB-S2003a Debt Svc (226)	21,433	21,433	22,572	-	-100.0%	-	n/a
Total Uses	1,425,731	1,299,719	1,785,743	-	-100.0%	-	n/a
Planned addition to (appropriation of) fund balance	94,278	464,453	47,547	-	-100.0%	-	n/a
Ending Fund Balance	\$ (806,047)	\$ (435,872)	\$ (388,325)	\$ (388,325)	0.0%	\$ (388,325)	0.0%

Street, Sidewalk and Ditch Improvement Fund
Fund 113

Description: The Street, Sidewalk and Ditch Improvement fund is used to account for the provisions and financing of paving and ditch improvement projects.

Funding Source: Financing is provided by assessments levied against property owners in a limited geographical area as improvement projects are approved.

Legal Basis: Florida Statutes, Chapter 170 empowers a municipality to levy and collect special assessments for this and similar public improvements.

Fund Balance: This fund balance will be used for future street, sidewalk and/or ditch improvements as approved by the City Commission.
The fund balance within this fund is restricted.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 180,063	\$ 180,063	\$ 184,260	\$ 187,660	1.8%	\$ 191,060	1.8%
Sources of Funds:							
Miscellaneous Revenue:							
Special Assessments	1,000	-	1,000	1,000	0.0%	1,000	0.0%
Interest Special Assessments	400	-	400	400	0.0%	400	0.0%
Interest on Investments	-	4,198	-	-	n/a	-	n/a
Gain/Loss on Investments	2,000	-	2,000	2,000	0.0%	2,000	0.0%
Total Sources	3,400	4,198	3,400	3,400	0.0%	3,400	0.0%
Uses of Funds:							
Transportation:							
Total Uses	-	-	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	3,400	4,198	3,400	3,400	0.0%	3,400	0.0%
Ending Fund Balance	\$ 183,463	\$ 184,261	\$ 187,660	\$ 191,060	1.8%	\$ 194,460	1.8%

**Economic Development Fund
Fund 114**

Description: The Economic Development Fund is used to account for revenue and expenditures made to promote economic development. This fund includes operating expense and rental revenue generated by Gainesville Technology Incubator (GTEC) facility.

Funding Source: Sources in this fund are from GTEC facility rentals. In FY14, the GTEC facility management was transferred through contract to Santa Fe College.

Legal Basis: Resolution #100962, which requires that these special revenue funds may only be used to report proceeds from specific revenue sources that are restricted or committed for specified purposes.

Fund Balance: Increase in fund balance in FY18 was due to a transfer from the general fund for the 'Manufacturing Retention/Expansion Incentive Program'.
The fund balance within this fund is committed.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 268,691	\$ 268,691	\$ 412,662	\$ 412,662	0.0%	\$ 424,662	2.9%
Sources of Funds:							
Miscellaneous Revenue:							
Interest on Investments	-	6,678	-	-	n/a	-	n/a
Transfers from:							
General Fund (001)	12,000	337,000	12,000	12,000	0.0%	12,000	0.0%
Total Sources	12,000	343,678	12,000	12,000	0.0%	12,000	0.0%
Uses of Funds:							
General Government							
CIP Improvements for GTEC	-	139,150	-	-	n/a	-	n/a
Economic Environment							
Technological Incubator	12,000	-	-	-	n/a	-	n/a
GTEC Revenue Shortfall	-	38,457	-	-	n/a	-	n/a
Electric Service Reimburse	-	22,100	-	-	n/a	-	n/a
Total Uses	12,000	199,707	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	143,971	12,000	12,000	0.0%	12,000	0.0%
Ending Fund Balance	\$ 268,691	\$ 412,662	\$ 424,662	\$ 424,662	0.0%	\$ 436,662	2.8%

Miscellaneous Grants Fund

Fund 115

Description: The Miscellaneous Grants Fund is used to account for a large number of miscellaneous gifts and grants, which are single purpose in nature and require minimal special accounting features.

Funding Source: Sources in this fund are from various grants; federal, state and local agencies. Appropriations do not occur until the grant has been awarded.

Legal Basis: Each grant received is approved by the City Commission and the budgets are not recognized until the grants are officially received.

Fund Balance: The change in fund balance is due to the timing of grant revenues and expenditures. The fund balance within this fund is restricted.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 786,047	\$ 786,047	\$ 684,921	\$ 524,865	-23.4%	\$ (678,383)	-229.2%
Sources of Funds:							
Intergovernmental:							
Federal Grants	-	569,534	-	-	n/a	-	n/a
State Grants	-	1,061,204	-	-	n/a	-	n/a
County Contribution	-	(7,084)	-	-	n/a	-	n/a
St Johns WMD	-	(299,755)	-	-	n/a	-	n/a
Transfers from:							
General Fund (001)	-	52,667	-	266,520	n/a	545,332	104.6%
Cultural Affairs Fund (107)	-	28,824	-	-	n/a	-	n/a
Misc Special Revenue(123)	-	55,507	-	-	n/a	-	n/a
Stormwater Capital (414)	-	299,755	-	-	n/a	-	n/a
Total Sources	-	1,760,652	-	266,520	n/a	545,332	104.6%
Uses of Funds:							
Public Safety:							
GPD Grants	-	584,772	160,056	-	-100.0%	-	n/a
GFR Grants	-	17,393	-	1,469,768	n/a	1,748,580	19.0%
Physical Environment:							
Public Works Grants	-	142,478	-	-	n/a	-	n/a
Historic Preservation	-	36,870	-	-	n/a	-	n/a
Transportation:							
Public Works Grants	-	983,398	-	-	n/a	-	n/a
Cultural & Recreation:							
PRCA Grants	-	94,574	-	-	n/a	-	n/a
Transfer to:							
General Fund (001)	-	1,521	-	-	n/a	-	n/a
Misc Spec Rev (123)	-	768	-	-	n/a	-	n/a
Total Uses	-	1,861,774	160,056	1,469,768	818.3%	1,748,580	19.0%
Planned addition to (appropriation of) fund balance	-	(101,122)	(160,056)	(1,203,248)	651.8%	(1,203,248)	0.0%
Ending Fund Balance	\$ 786,047	\$ 684,921	\$ 524,865	\$ (678,383)	-229.2%	\$ (1,881,631)	177.4%

Transportation Concurrency Exception Area Fund (TCEA)

Fund 116

Description: The Transportation Concurrency Exception Area (TCEA) Fund is used to account for revenue and expenditures generated in connection with transportation improvements made in conjunction with new developments.

Funding Source: Funds are provided by real estate developers to mitigate the development's impact on transportation. Appropriations do not occur until the agreements have been finalized.

Legal Basis: Ordinance #981310 adopted December 13, 1999.

Fund Balance: There are no significant changes in fund balance. The fund balance within this fund is restricted.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 4,164,552	\$ 4,164,552	\$ 4,043,528	\$ 4,043,528	0.0%	\$ 4,078,528	0.9%
Sources of Funds:							
Charges for Services:							
Trans Concurrency Dev	-	35,375	-	-	n/a	-	n/a
Trans Mobility Program	-	578,239	-	-	n/a	-	n/a
Miscellaneous Revenue:							
Interest on Investments	-	99,211	-	-	n/a	-	n/a
Gain/Loss On Investments	35,000	-	35,000	35,000	0.0%	35,000	0.0%
Total Sources	35,000	712,825	35,000	35,000	0.0%	35,000	0.0%
Uses of Funds:							
Transportation:							
TCEA Projects	-	354,334	-	-	n/a	-	n/a
TMPA Projects	-	479,515	-	-	n/a	-	n/a
Total Uses	-	833,849	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	35,000	(121,024)	35,000	35,000	0.0%	35,000	0.0%
Ending Fund Balance	\$ 4,199,552	\$ 4,043,528	\$ 4,078,528	\$ 4,078,528	0.0%	\$ 4,113,528	0.9%

Water/Wastewater Infrastructure Fund

Fund 117

Description: The Water/Wastewater Infrastructure Fund is used to account for surcharge collections and interest earnings which are to be expended on related infrastructure improvements for water and wastewater.

Funding Source: For FY14, sources in this fund were half of the collections on surcharges for water and wastewater. During FY15, the surcharges were eliminated and the remaining fund balance was allocated to appropriate projects. Starting in FY16, this program was re-established with one hundred percent of surcharge revenue being deposited into this fund.

Legal Basis: Resolution #160146 specifies that expenditures will be allocated as follows: 60% - Single Units/Neighborhood Extensions, 15% - Affordable Housing, 10% - Public Health, Safety, Environmental & 15% for Program Delivery.

Fund Balance: The fund balance within this fund is committed.

	FY2018		FY2019		FY2020		% Change	% Change
	Adopted	FY2018 Actual	Adopted	Proposed	FY19 to	FY2021 Plan	FY20	FY20 to
								FY21
Beginning Fund Balance	\$ 1,023,717	\$ 1,023,717	\$ 1,515,960	\$ 1,765,960	16.5%	\$ 2,015,960	14.2%	
Sources of Funds:								
Miscellaneous Revenue:								
Interest on Investments	-	32,970	-	-	n/a	-	n/a	
Transfers from:								
GRU	250,000	568,130	250,000	250,000	0.0%	250,000	0.0%	
Total Sources	250,000	601,101	250,000	250,000	0.0%	250,000	0.0%	
Uses of Funds:								
Physical Environment:								
Health, Safety & Env Projects	-	52,762	-	-	n/a	-	n/a	
Programmed Extension	-	46,000	-	-	n/a	-	n/a	
ConnectFree Program Delivery Cos	-	10,096	-	-	n/a	-	n/a	
Total Uses	-	108,858	-	-	n/a	-	n/a	
Planned addition to (appropriation of) fund balance	250,000	492,243	250,000	250,000	0.0%	250,000	0.0%	
Ending Fund Balance	\$ 1,273,717	\$ 1,515,960	\$ 1,765,960	\$ 2,015,960	14.2%	\$ 2,265,960	12.4%	

Supportive Housing Investment Partnership Fund (SHIP)

Fund 119

Description: The Supportive Housing Investment Partnership (SHIP) Fund is used to account for documentary stamp proceeds from real estate transactions to be used as funding for the entitlement program.

Funding Source: This funding comes from the State of Florida. Appropriations do not occur until the grant has been awarded.

Legal Basis: Grant revenues are not recognized until the grants are received and approved by the City Commission.

Fund Balance: There are no significant changes in fund balance.
The fund balance within this fund is restricted.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 1,495,288	\$ 1,495,288	\$ 1,508,001	\$ 1,461,441	-3.1%	\$ 1,244,297	-14.9%
Sources of Funds:							
Intergovernmental:							
State Grant	-	564,591	-	-	n/a	-	n/a
Miscellaneous Revenue:							
Interest on Investments	-	34,380	-	-	n/a	-	n/a
Principal	-	28,978	-	-	n/a	-	n/a
Total Sources	-	627,949	-	-	n/a	-	n/a
Uses of Funds:							
Economic Environment:							
SHIP Programs	39,696	615,235	46,560	217,144	366.4%	217,144	0.0%
Total Uses	39,696	615,235	46,560	217,144	366.4%	217,144	0.0%
Planned addition to (appropriation of) fund balance	(39,696)	12,714	(46,560)	(217,144)	366.4%	(217,144)	0.0%
Ending Fund Balance	\$ 1,455,592	\$ 1,508,001	\$ 1,461,441	\$ 1,244,297	-14.9%	\$ 1,027,153	-17.5%

**Emergency Fund
Fund 120**

Description: The Emergency Fund is used to account for revenue and expenditures associated with public safety during a event.

Funding Source: The sources for this fund will be a transfer from the General Fund

Legal Basis: No legal restrictions. The fund was set up for IRMA storm related expenditures and will be closed.

Fund Balance: Fund balance as of 9/30/18 will be cleared in FY19 when additional invoices are paid.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ -	\$ -	\$ 298,301	\$ 298,301	0.0%	\$ 298,301	0.0%
Sources of Funds:							
Transfer from:							
General Fund (001)	-	1,775,671	-	-	n/a	-	n/a
Total Sources	-	1,775,671	-	-	n/a	-	n/a
Uses of Funds:							
Public Safety							
Emergency Management	-	1,477,370	-	-	n/a	-	n/a
Total Uses	-	1,477,370	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	298,301	-	-	n/a	-	n/a
Ending Fund Balance	\$ -	\$ 298,301	\$ 298,301	\$ 298,301	0.0%	\$ 298,301	0.0%

Small Business Loan Fund
Fund 121

Description: The Small Business Loan Fund is used to account for revenue and expenditures associated with revolving loan funds to local small businesses.

Funding Source: The source for this fund is an insurance settlement associated with the United Gainesville Community Development Corporation in FY2005. In FY18, \$80,000 was transferred from the General Fund into this fund to provide collateral assurance to Community Bank and Trust, a local funding provider for small business loans.

Legal Basis: This fund was established in 2005 for CDBG related activities. \$80,000 is seed funding budgeted to be transferred into this fund from General Fund in FY2018.

Fund Balance: There are no significant changes in fund balance.
The fund balance within this fund is restricted.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 71,201	\$ 51,201	\$ 51,201	\$ 51,201	0.0%	\$ 51,201	0.0%
Sources of Funds:							
Transfers:							
General Fund (001)	80,000	80,000	-	-	-100.0%	-	n/a
Total Sources	80,000	80,000	-	-	-100.0%	-	n/a
Uses of Funds:							
Economic Environment:							
Loans	100,000	-	-	-	n/a	-	n/a
Total Uses	100,000	-	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	(20,000)	80,000	-	-	-100.0%	-	n/a
Ending Fund Balance	\$ 51,201	\$ 131,201	\$ 51,201	\$ 51,201	-61.0%	\$ 51,201	0.0%

Emergency Events Fund
Fund 122

Description: The Emergency Events Fund is used to account for revenue and expenditures associated with public safety during a event at the University of Florida. This fund has been closed.

Funding Source: The sources for this fund will be a transfer from the General Fund

Legal Basis: No legal restrictions.

Fund Balance: There are no significant changes in fund balance.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	n/a	\$ -	n/a
Sources of Funds:							
Transfers:							
General Fund (001)	-	180,466	-	-	-100.0%	-	n/a
Total Sources	-	180,466	-	-	-100.0%	-	n/a
Uses of Funds:							
Public Safety							
Civil Emergency Events	-	180,466	-	-	n/a	-	n/a
Total Uses	-	180,466	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	-	-	-	n/a	-	n/a
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	n/a	\$ -	n/a

Miscellaneous Special Revenue Fund
Fund 123

Description: The Miscellaneous Special Revenue Fund is used to account for several miscellaneous programs that are of small dollar value and restricted to a specific project or activity.

Funding Source: Sources for the fund are only used on specified programs and expenditures. Appropriations do not occur until contracts or agreements have been executed and approved.

Legal Basis: The fund was established in FY2002 to account for special revenue projects.

Fund Balance: The fund balance within this fund have both assigned and restricted funds.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 564,038	564,038	\$ 2,361,806	\$ 2,280,361	-3.4%	\$ 2,521,175	10.6%
Sources of Funds:							
Intergovernmental:							
Grants-Other Local Units	-	40,260	-	-	n/a	-	n/a
LAA Specialty Vehicle Tag	-	1,830	-	-	n/a	-	n/a
County Contribution	-	293,450	-	-	n/a	-	n/a
School Board Contribution	-	123,090	-	-	n/a	-	n/a
State Contributions	-	119,211	-	-	n/a	-	n/a
UF Contributions	-	48,766	-	-	n/a	-	n/a
SJRWMD Contributions	-	16,000	-	-	n/a	-	n/a
Charges for Services:							
PRCA Master Plan Surcharge	-	62,822	-	-	n/a	-	n/a
One-Stop (Utility Reimbrs)	-	23,392	-	-	n/a	-	n/a
Registration Fees	-	1,515	-	-	n/a	-	n/a
Law Enforcement Services	-	16,805	-	-	n/a	-	n/a
Police Training	-	42,053	-	-	n/a	-	n/a
Recreation Memberships	-	8,388	-	-	n/a	-	n/a
Fines & Forfeitures:							
Court Fines	50,000	31,855	50,000	50,000	0.0%	50,000	0.0%
Parking Fines	-	81	-	-	n/a	-	n/a
Miscellaneous:							
Interest on Investments	-	3,280	-	-	n/a	-	n/a
Rental of City Property	250,000	254,237	250,000	250,000	0.0%	250,000	0.0%
Homeless Donation Meters	-	27	-	-	n/a	-	n/a
Litigation Settlement	-	50,000	-	-	n/a	-	n/a
Other Miscellaneous	-	1,886	-	-	n/a	-	n/a
Other Contributions	-	48,035	-	-	n/a	-	n/a
Transfer from:							
General Fund (001)	707,070	2,996,745	915,243	954,743	4.3%	954,743	0.0%
Misc Gifts & Grants (115)	-	768	-	-	n/a	-	n/a
Total Sources	1,007,070	4,184,496	1,215,243	1,254,743	3.3%	1,254,743	0.0%

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**Miscellaneous Special Revenue Fund
Fund 123- continued**

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Uses of Funds:							
General Government:							
ADA Assessment	150,000	-	-	-	n/a	-	n/a
Neighborhood Planning	-	9,860	-	-	n/a	-	n/a
Consulting-Legal Services	38,500	116,347	38,500	-	-100.0%	-	n/a
Hippodrome Rental	250,000	250,000	250,000	-	-100.0%	-	n/a
Building 211 Renovations and Improvements	-	25,150	-	-	n/a	-	n/a
T.E.A.M.	12,596	10,740	12,596	-	-100.0%	-	n/a
Public Safety:							
GPD Projects	50,000	130,272	50,000	-	-100.0%	-	n/a
GFR Projects	-	106,626	-	-	n/a	-	n/a
Physical Environment:							
Dignity Village	-	-	66,000	-	-100.0%	-	n/a
LiDAR projects	-	8,000	-	-	n/a	-	n/a
Economic Environment:							
Affordable Housing	-	5,456	-	-	n/a	-	n/a
QTI Payments	-	14,431	-	-	n/a	-	n/a
Human Services:							
Homelessness Programs	505,974	1,569,955	798,147	948,062	18.8%	1,020,798	7.7%
Cultural & Recreation:							
PRCA Projects	79,830	65,083	81,444	-	-100.0%	-	n/a
LAA Speciality License Tags	-	19,302	-	-	n/a	-	n/a
PRCA Master Plan	-	-	-	65,867	n/a	65,867	0.0%
Transfers to:							
Miscellaneous Grants (115)	-	55,507	-	-	n/a	-	n/a
Misc Spec. Rev Fund (123)	-	-	-	-	n/a	-	n/a
Total Uses	1,086,900	2,386,728	1,296,687	1,013,929	-21.8%	1,086,665	7.2%
Planned addition to (appropriation of) fund balance	(79,830)	1,797,768	(81,444)	240,814	-395.7%	168,078	-30.2%
Ending Fund Balance	\$ 484,208	2,361,806	\$ 2,280,361	\$ 2,521,175	10.6%	\$ 2,689,254	6.7%

Tourist Product Development Funds

Fund 124,132,136, 137 ,138 &139

Description: The Tourist Product Development Funds are used to account for Tourist Product Development tax dollars passed through from the County and awarded as grants to artistic, eco-tourism and new program projects that will promote tourism in the area.

Funding Source: Sources for the fund are received from Alachua County's Tourist Product Development tax dollars. Appropriations do not occur until the grant has been awarded.

Legal Basis: A new fund is created each year when the City receives the signed interlocal agreement from Alachua County. The County took control of this program's administration in FY16. This fund will be closed in FY19.

Fund Balance: The fund balance within this fund is restricted.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 1,289	\$ 1,289	\$ -	\$ -	n/a	\$ -	n/a
Sources of Funds:							
Miscellaneous:							
Other Miscellaneous	-	(1,289)	-	-	n/a	-	n/a
Total Sources	-	(1,289)	-	-	n/a	-	n/a
Uses of Funds:							
Cultural & Recreation:							
Total Uses	-	-	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	(1,289)	-	-	n/a	-	n/a
Ending Fund Balance	\$ 1,289	\$ -	\$ -	\$ -	n/a	\$ -	n/a

Tree Mitigation Fund

Fund 140

Description: The Tree Mitigation Fund accounts for projects that exceed the basic service levels for tree planting, routine pruning maintenance and hazard abatement of the City's tree canopy.

Funding Source: Sources for this fund are from the permit fees charged for tree removal.

Legal Basis: Ordinance No. 090878 was approved by the City Commission on June 6, 2013.

Fund Balance: There are no significant changes in fund balance.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 2,775,647	\$ 2,775,647	\$ 2,127,559	\$ 2,079,607	-2.3%	\$ 2,015,426	-3.1%
Sources of Funds:							
Permits, Fees, Assessments:							
Tree Mitigation Fees	-	501,309	-	-	n/a	-	n/a
Miscellaneous Revenue:							
Interest on Investment	-	74,490	-	-	n/a	-	n/a
Total Sources	-	575,799	-	-	n/a	-	n/a
Uses of Funds:							
Physical Environment							
Weiss property acquisition	-	1,012,367	-	-	n/a	-	n/a
Muncaster Land Acquisition	-	695	-	-	n/a	-	n/a
Transportation							
Urban Forestry Program	-	55,569	-	64,181	n/a	64,181	0.0%
Tree Mitigation - SW 6th Street	-	68,237	-	-	n/a	-	n/a
Cultural & Recreation:							
Tree Mitigation	54,399	-	47,952	-	-100.0%	-	n/a
Transfer from							
Tax Incrmt.:C.Pk./D.Ave (618)	-	87,020	-	-	n/a	-	n/a
Total Uses	54,399	1,223,887	47,952	64,181	33.8%	64,181	0.0%
Planned addition to (appropriation of) fund balance	(54,399)	(648,088)	(47,952)	(64,181)	33.8%	(64,181)	0.0%
Ending Fund Balance	\$ 2,721,248	\$ 2,127,559	\$ 2,079,607	\$ 2,015,426	-3.1%	\$ 1,951,245	-3.2%

Contingency Reserve for Declared Emergencies Fund

Fund 141

Description: The Emergency Events Fund is used to account for revenue and expenditures associated with public safety.

Funding Source: The source for this fund will be a transfer from the General Fund.

Legal Basis: No legal restrictions.

Fund Balance: There are no significant changes in fund balance.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	n/a	\$ 1,000,000	0.0%
Sources of Funds:							
Transfers:							
General Fund (001)	-	1,000,000	-	-	-100.0%	-	n/a
Total Sources	-	1,000,000	-	-	-100.0%	-	n/a
Uses of Funds:							
Public Safety							
Total Uses	-	-	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	1,000,000	-	-	-100.0%	-	n/a
Ending Fund Balance	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	0.0%	\$ 1,000,000	0.0%

Technology Administration Fund
Fund 510

The Technology Administration Fund is used to account for revenue and expenditures associated with technology.

Description:

Funding Source: The source for this fund will be a transfer from the General Fund.

Legal Basis: No legal restrictions.

Fund Balance: This fund was created in FY19.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	n/a	\$ 1,469	n/a
Sources of Funds:							
Transfers:							
General Fund (001)	-	-	-	1,591,931	n/a	1,592,752	0.1%
Total Sources	-	-	-	1,591,931	n/a	1,592,752	0.1%
Uses of Funds:							
General Government							
IT-Administration	-	-	-	303,331	n/a	303,331	0.0%
IT- Business Support	-	-	-	989,738	n/a	989,738	0.0%
Office 365 Upgrades	-	-	-	29,179	n/a	30,000	2.8%
IT - Smart Cities	-	-	-	268,214	n/a	268,214	0.0%
Total Uses	-	-	-	1,590,462	n/a	1,591,283	n/a
Planned addition to (appropriation of) fund balance	-	-	-	1,469	n/a	1,469	0.0%
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 1,469	n/a	\$ 2,938	100.0%

Evergreen Cemetery Trust Fund
Fund 602

Description: The Evergreen Cemetery Trust Fund is used to account for revenues, which will be used to finance perpetual care expenses incurred by the General Fund for cemetery gravesites.

Funding Source: Interest income and income from lot sales and perpetual care contracts provide the financing for this fund.

Legal Basis: Ordinance #338 adopted in 1944 by the City Commission.

Fund Balance: The planned usage of fund balance is to recover more of the City's operating expenses in relation to Evergreen Cemetery.
The fund balance within this fund is restricted and non-spendable.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 1,624,950	\$ 1,624,950	\$ 1,617,448	\$ 1,490,084	-7.87%	\$ 1,312,720	-11.90%
Sources of Funds:							
Charges for Services:							
Perpetual Care	4,194	4,203	4,194	4,194	0.00%	4,194	0.00%
Miscellaneous Revenues:							
Interest on Investments	28,442	(850)	28,442	28,442	0.00%	28,442	0.00%
Unrealized Gain/Loss	-	153,491	-	-	n/a	-	n/a
Insurance Recovery	-	2,307	-	-	n/a	-	n/a
Total Sources	32,636	159,152	32,636	32,636	0.00%	32,636	0.00%
Uses of Funds:							
Physical Environment:							
Evergreen Cemetery Record System	-	6,653	-	-	n/a	-	n/a
Cultural & Recreation:							
Embankment Stabilization	-	-	-	50,000	n/a	-	-100.00%
Transfer to:							
General Fund (001)	160,000	160,000	160,000	160,000	0.00%	160,000	0.00%
Total Uses	160,000	166,653	160,000	210,000	31.25%	160,000	-23.81%
Planned addition to (appropriation of) fund balance	(127,364)	(7,501)	(127,364)	(177,364)	39.26%	(127,364)	-28.19%
Ending Fund Balance	\$ 1,497,586	\$ 1,617,448	\$ 1,490,084	\$ 1,312,720	-11.90%	\$ 1,185,356	-9.70%

**Downtown Redevelopment Tax Increment Fund
Fund 610**

Description: The Downtown Redevelopment Tax Increment Fund is used to account for certain property tax increments, and interest earned on such funds, which are to be used for specific projects involving downtown redevelopment.

Funding Source: Sources for this fund are received from the tax increment dollars from the Downtown District.

Legal Basis: The City Commission adopted Resolution R-81-32 on September 21, 1981 for the Downtown Redevelopment area and Resolution 001008 on February 26, 2001 for the expansion area. A new ordinance is being drafted in FY19 that will consolidate the four existing Agency areas (Downtown, CPUH, FAPS and Eastside) into one redevelopment area. In early FY20 the fund balance from each of the Agency areas will be transferred to the ' Consolidated CRA Trust Fund', fund #620.

Fund Balance: There are no significant changes in fund balance.
The fund balance within this fund is restricted.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 3,116,606	\$ 3,116,606	\$ 3,921,599	\$ 5,727,528	46.1%	\$ 5,727,528	0.0%
Sources of Funds:							
Taxes:							
Property Tax-County	-	1,577,441	1,577,441	-	-100.0%	-	n/a
Charges for Services:							
Document Reprod. Fees	-	34	-	-	n/a	-	n/a
Merchandise Sales	-	5,146	-	-	n/a	-	n/a
Miscellaneous Revenues:							
Power District ITN	-	(20,000)	-	-	n/a	-	n/a
Interest on Investments	-	98,508	-	-	n/a	-	n/a
Transfers from:							
General Fund (001)	844,764	914,805	948,679	-	-100.0%	-	n/a
Total Sources	844,764	2,575,934	2,526,120	-	-100.0%	-	n/a
Uses of Funds:							
Economic Environment:							
Downtown Plaza Imprv	-	113,383	-	-	n/a	-	n/a
Downtown Parking Garage	-	-	112,473	-	-100.0%	-	n/a
Downtown Maintenance	-	45,086	-	-	n/a	-	n/a
Union Street Project	-	160,613	-	-	n/a	-	n/a
Downtown Marketing	-	3,486	-	-	n/a	-	n/a
Facade Grant	-	53,969	-	-	n/a	-	n/a
Project-Related Professional Services	-	5,112	-	-	n/a	-	n/a
Porters Connection	-	3,530	-	-	n/a	-	n/a
Depot Building Rehabilitation	-	445,802	-	-	n/a	-	n/a
The Palms Development	-	55,233	-	-	n/a	-	n/a
Jefferson on 2nd Development	-	198,646	-	-	n/a	-	n/a
ED Finance Programs	-	6,427	-	-	n/a	-	n/a
Community Partnerships	-	8,381	-	-	n/a	-	n/a
Power District Redevelopment	-	33,583	-	-	n/a	-	n/a
Transfer to:							
General Fund (001)	-	14,649	-	-	n/a	-	n/a
CRA-Operating (111)	607,718	623,043	607,718	-	-100.0%	-	n/a
Total Uses	607,718	1,770,942	720,191	-	-100.0%	-	n/a
Planned addition to (appropriation of) fund balance	237,046	804,993	1,805,929	-	-100.0%	-	n/a
Ending Fund Balance	\$ 3,353,652	\$ 3,921,599	\$ 5,727,528	\$ 5,727,528	0.0%	\$ 5,727,528	0.0%

Fifth Avenue Tax Increment Fund

Fund 613

Description: The Fifth Avenue Tax Increment Fund is used to account for certain property tax increments, and interest earned on such funds, which are to be used for specific projects involving redevelopment of Fifth Avenue and Pleasant Street neighborhoods.

Funding Source: Sources for this fund are from the 5th Ave. and Pleasant St. Tax Increment Districts.

Legal Basis: The City Commission adopted Resolution R-80-53 on May 19, 1980 for the Fifth Avenue Redevelopment Area and Resolution R-88-19 on June 13, 1988 for the expansion area. A new ordinance is being drafted in FY19 that will consolidate the four existing Agency areas (Downtown, CPUH, FAPS and Eastside) into one redevelopment area. In early FY20 the fund balance from each of the Agency areas will be transferred to the ' Consolidated CRA Trust Fund', fund #620.

Fund Balance: The fund balance within this fund is restricted.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 903,419	\$ 903,419	\$ (281,230)	\$ (279,219)	-0.7%	\$ -	-100.0%
Sources of Funds:							
Taxes:							
Property Tax-County	-	376,011	376,011	-	-100.0%	-	n/a
Charges for Services:							
Document Reprod. Fees	-	11	-	-	n/a	-	n/a
Miscellaneous Revenues:							
Interest on Income	-	24,098	-	-	n/a	-	n/a
Rental of City Property	-	18,707	-	-	n/a	-	n/a
Transfers from:							
General Fund (001)	201,693	210,882	227,610	-	-100.0%	-	n/a
Total Sources	201,693	629,709	603,621	-	-100.0%	-	n/a
Uses of Funds:							
Economic Environment:							
FAPS Neighborhood Spruce-up	-	440	-	-	n/a	-	n/a
FAPS Acquisition/Options	-	410	-	-	n/a	-	n/a
FAPS Sidewalk	-	52,528	-	-	n/a	-	n/a
University House on NW 13th St	-	141,259	-	-	n/a	-	n/a
5th Ave Commercial Building	26,015	-	26,015	-	-100.0%	-	n/a
FAPS Maintenance	-	9	-	-	n/a	-	n/a
FAPS Marketing	-	925	-	-	n/a	-	n/a
A Quinn Jones Project	-	3,892	-	-	n/a	-	n/a
Project-Related Professional Servic	-	2,089	-	-	n/a	-	n/a
Façade/Paint Program	-	13,926	-	-	n/a	-	n/a
Historic Heritage Trail	-	199	-	-	n/a	-	n/a
ED Finance Programs	-	1,600	-	-	n/a	-	n/a
Community Partnerships	-	3,636	-	-	n/a	-	n/a
Property Management	-	23	-	-	n/a	-	n/a
Transfer to:							
FFGFC 02 Debt Srv (225)	52,197	-	51,911	-	-100.0%	-	n/a
UDAG Fund (103)	24,500	-	23,650	-	-100.0%	-	n/a
CRA-Operating (111)	155,990	279,661	177,643	-	-100.0%	-	n/a
Total Uses	258,702	283,319	279,219	-	-100.0%	-	n/a
Planned addition to (appropriation of) fund balance	(57,009)	346,390	324,402	-	-100.0%	-	n/a
Ending Fund Balance	\$ (258,702)	\$ (281,230)	\$ (279,219)	\$ -	-100.0%	\$ -	n/a

**School Crossing Guard Trust Fund
Fund 617**

Description: The School Crossing Guard Trust Fund is used to account for the surcharge imposed on parking fines to fund the School Crossing Guard Program.

Funding Source: Sources for this fund are received from the surcharge imposed on parking fines.

Legal Basis: The City Commission approved ordinance 0-95-29 in accordance with Florida State Statute 316.60 which gives municipalities authority to impose a surcharge for this purpose.

Fund Balance: The change in fund balance is the intentional increase of the transfer to general fund to cover the cost of the school crossing guard program.
The fund balance within this fund is restricted.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 15,178	\$ 15,178	\$ (14,672)	\$ (24,672)	68.2%	\$ (34,672)	40.5%
Sources of Funds:							
Fines and Forfeitures:							
Parking Fines	40,000	20,285	40,000	40,000	0.0%	40,000	0.0%
Miscellaneous Revenues:							
Interest on Investments	-	(134)	-	-	n/a	-	n/a
Total Sources	40,000	20,150	40,000	40,000	0.0%	40,000	0.0%
Uses of Funds:							
Transfer to:							
General Fund (001)	50,000	50,000	50,000	50,000	0.0%	50,000	0.0%
Total Uses	50,000	50,000	50,000	50,000	0.0%	50,000	0.0%
Planned addition to (appropriation of) fund balance	(10,000)	(29,850)	(10,000)	(10,000)	0.0%	(10,000)	0.0%
Ending Fund Balance	\$ 5,178	\$ (14,672)	\$ (24,672)	\$ (34,672)	40.5%	\$ (44,672)	28.8%

College Park Redevelopment Tax Increment Trust Fund
Fund 618

Description: The College Park Tax Increment Fund is used to account for certain property tax increments, and interest earned on such funds, which are to be used for specific projects involving redevelopment of College Park and University Heights neighborhoods.

Funding Source: Sources for this fund are from the College Park Tax Increment District.

Legal Basis: The City Commission adopted Resolution R-94-63 on September 26, 1994 for the College Park University Heights redevelopment area and Resolution 050067 on June 13, 2005 for the expansion area. A new ordinance is being drafted in FY19 that will consolidate the four existing Agency areas (Downtown, CPUH, FAPS and Eastside) into one redevelopment area. In early FY20 the fund balance from each of the Agency areas will be transferred to the 'Consolidated CRA Trust Fund', fund #620.

Fund Balance: The decrease in fund balance during FY18 was due to project expenditures. The fund balance within this fund is restricted.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 9,551,319	\$ 9,551,319	\$ 4,379,834	\$ 8,068,924	84.2%	\$ 8,068,924	0.0%
Sources of Funds:							
Taxes:							
Property Tax-County	2,529,947	2,722,625	2,722,625	-	-100.0%	-	n/a
Charges for Services:							
Document Reprod. Fees	-	68	-	-	n/a	-	n/a
Miscellaneous Revenues:							
Interest on Investments	-	210,712	-	-	n/a	-	n/a
Transfers from:							
General Fund (001)	1,453,566	1,526,958	1,638,817	-	-100.0%	-	n/a
Tree Mitigation (140)	-	87,020	-	-	n/a	-	n/a
Total Sources	3,983,513	4,547,384	4,361,442	-	-100.0%	-	n/a
Uses of Funds:							
Economic Environment:							
Innovation District	-	4,000	-	-	n/a	-	n/a
CPUH ED Finance Programs	-	265,900	-	-	n/a	-	n/a
CPUH Maintenance	-	17,300	-	-	n/a	-	n/a
CPUH Marketing	-	7,828	-	-	n/a	-	n/a
CPUH - S Main Street	-	5,086,251	-	-	n/a	-	n/a
CPUH Professional Services	-	8,306	-	-	n/a	-	n/a
Façade Grant Program	-	93,540	-	-	n/a	-	n/a
W. University Ave Loft	32,719	-	35,032	-	-100.0%	-	n/a
University Corners	-	2,037,606	-	-	n/a	-	n/a
Nw 1st Ave.	-	1,501,893	-	-	n/a	-	n/a
Community Partnerships	-	7,382	-	-	n/a	-	n/a
NW 1st Ave Prj (UF Foundation)	-	8,099	-	-	n/a	-	n/a
College Park Neighborhood Improvements	-	11,400	-	-	n/a	-	n/a
Transfer to:							
CRA- FFGFC of 2005 (111)	57,724	-	58,051	-	-100.0%	-	n/a
CRA-Operating (111)	413,419	669,364	579,269	-	-100.0%	-	n/a
Total Uses	503,862	9,718,868	672,352	-	-100.0%	-	n/a
Planned addition to (appropriation of) fund balance	3,479,651	(5,171,485)	3,689,090	-	-100.0%	-	n/a
Ending Fund Balance	\$ 13,030,970	\$ 4,379,834	\$ 8,068,924	\$ 8,068,924	0.0%	\$ 8,068,924	0.0%

Arts in Public Places Trust Fund

Fund 619

Description: The Arts in Public Places Trust Fund is used to account for the use of funds to purchase art for new or majorly-renovated City buildings and to accumulate funds to provide art that is accessible to the public.

Funding Source: The revenue for this fund comes from a predetermined percentage of City construction projects. Appropriations do not occur until after this revenue has been calculated and the project has been completed.

Legal Basis: The City Commission adopted Ordinance #3509 on January 23, 1989.

Fund Balance: There are no significant changes in fund balance.
The fund balance within this fund is restricted.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ (16,583)	\$ (16,583)	\$ (9,209)	\$ (9,209)	0.0%	\$ (9,209)	0.0%
Sources of Funds:							
Miscellaneous Revenues:							
Interest on Investment	-	(546)	-	-	n/a	-	n/a
Transfers from:							
Capital Funds Projects	-	15,000	-	-	n/a	-	n/a
Total Sources	-	14,454	-	-	n/a	-	n/a
Uses of Funds:							
Cultural & Recreation:							
Administration	-	850	-	-	n/a	-	n/a
Projects	-	6,230	-	-	n/a	-	n/a
Total Uses	-	7,080	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	7,374	-	-	n/a	-	n/a
Ending Fund Balance	\$ (16,583)	\$ (9,209)	\$ (9,209)	\$ (9,209)	0.0%	\$ (9,209)	0.0%

**Consolidated CRA Trust Fund
Fund 620**

Description: The City and County agreed to eliminate the boundaries that currently separate the redevelopment areas, cap the annual funding provided by the City and County, and set an end date for the redevelopment work. Funding from the County will end January 1, 2029

Funding Source: Sources for this fund are funded through property tax revenue and are based on the interlocal agreement with the County.

Legal Basis: A new ordinance is being drafted in FY19 that will consolidate the four existing Tax Increment Agency areas (Downtown, CPUH, FAPS and Eastside) into one redevelopment area. In early FY20 the fund balance from each of the Agency areas will be transferred to the ' Consolidated CRA Trust Fund'.

Fund Balance: There are no significant changes in fund balance.
The fund balance within this fund is restricted.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	n/a	\$ 3,174,060	n/a
Sources of Funds:							
Taxes:							
Property Tax-County	-	-	-	4,191,460	n/a	4,091,460	-2.4%
Transfers from:							
General Fund (001)	-	-	-	3,325,658	n/a	3,325,658	0.0%
Total Sources	-	-	-	7,517,118	n/a	7,417,118	-1.3%
Uses of Funds:							
General Government:							
Clerk Of Commission-CRA	-	-	-	4,299	n/a	4,299	0.0%
Clerk Of Commission-CRA	-	-	-	66,589	n/a	66,589	0.0%
Economic Environment:							
CRA- Consolidated	-	-	-	1,796,535	n/a	1,747,063	-2.8%
Porters Model Block Housing	-	-	-	250,000	n/a	-	-100.0%
Historic Heritage Trail	-	-	-	100,000	n/a	-	-100.0%
Pleasant St Block Housing	-	-	-	76,933	n/a	-	-100.0%
Power District Redevelopment	-	-	-	400,000	n/a	-	-100.0%
CPUH Primary Corridors-S Main Street	-	-	-	20,000	n/a	-	-100.0%
Innovation District	-	-	-	560,000	n/a	-	-100.0%
College Park Neighborhood Improvements	-	-	-	192,570	n/a	-	-100.0%
College Park Policing Pilot Project	-	-	-	200,000	n/a	-	-100.0%
Porter Neighborhood Improvements	-	-	-	150,000	n/a	-	-100.0%
Stormwater Improvements	-	-	-	300,000	n/a	-	-100.0%
DRAB University Ave Police Sub-Station	-	-	-	47,797	n/a	-	-100.0%
Heartwood Neighborhood	-	-	-	85,000	n/a	-	-100.0%
Cornerstone	-	-	-	33,294	n/a	-	-100.0%
Duval Neighborhood	-	-	-	11,667	n/a	-	-100.0%
Transfer to:							
UDAG Fund (103)	-	-	-	23,225		22,800	-1.8%
Pob-S2003a Debt Svc (226)	-	-	-	25,149	n/a	26,915	7.0%
Total Uses	-	-	-	4,343,058	n/a	1,867,665	-57.0%
Planned addition to (appropriation of) fund balance	-	-	-	3,174,060	n/a	5,549,453	74.8%
Ending Fund Balance	\$ -	\$ -	\$ -	\$ 3,174,060	n/a	\$ 8,723,513	174.8%

Note: See page 55 fund 111 for history.

Eastside Tax Increment Fund
Fund 621

Description: The Eastside Tax Increment Fund is used to account for certain property tax increments, and interest earned on such funds, which are to be used for specific projects involving redevelopment of the Eastside Redevelopment District.

Funding Source: Sources for this fund are from the Eastside Tax Increment District.

Legal Basis: The City Commission adopted Resolution 000728 on November 27, 2000 for the Eastside redevelopment Area and Resolution 090966 on July 15, 2010 for the expansion areas. A new ordinance is being drafted in FY19 that will consolidate the four existing Agency areas (Downtown, CPUH, FAPS and Eastside) into one redevelopment area. In early FY20 the fund balance from each of the Agency areas will be transferred to the ' Consolidated CRA Trust Fund', fund #620.

Fund Balance: The decrease in FY18 fund balance is due to project expenditures.
The fund balance within this fund is restricted.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 2,463,559	\$ 2,463,559	\$ 728,752	\$ 1,157,690	58.9%	\$ 1,157,690	0.0%
Sources of Funds:							
Taxes:							
Property Tax-County	-	366,777	366,777	-	-100.0%	-	n/a
Charges for Services:							
Document Reprod. Fees	-	9	-	-	n/a	-	n/a
Miscellaneous Revenues:							
Rental of City Property	-	19,200	-	-	n/a	-	n/a
Interest on Investments	-	30,624	-	-	n/a	-	n/a
Transfers from:							
General Fund (001)	197,128	205,869	223,689	-	-100.0%	-	n/a
FFGFC of 05 (230)	-	99	-	-	n/a	-	n/a
Total Sources	197,128	622,578	590,466	-	-100.0%	-	n/a
Uses of Funds:							
Economic Environment:							
SE 18th Street	-	1,069,934	-	-	n/a	-	n/a
Eastside Maintenance	-	2,489	-	-	n/a	-	n/a
Eastside Marketing	-	76,316	-	-	n/a	-	n/a
Eastside Prof. Services	-	6,344	-	-	n/a	-	n/a
ED Finance Programs	-	29,953	-	-	n/a	-	n/a
GTEC	-	918,504	-	-	n/a	-	n/a
Façade Grant Program	-	50,266	-	-	n/a	-	n/a
Community Partnerships	-	11,068	-	-	n/a	-	n/a
ERAB Residentail Paint Prg	-	8,108	-	-	n/a	-	n/a
ERAB/NRI Partership Paint	-	1,000	-	-	n/a	-	n/a
Transfer to:							
CRA- FFGFC of 2005 (111)	21,647	21,769	21,769	-	-100.0%	-	n/a
CRA-Operating (111)	152,580	161,634	139,759	-	-100.0%	-	n/a
Total Uses	174,227	2,357,385	161,528	-	-100.0%	-	n/a
Planned addition to (appropriation of) fund balance	22,901	(1,734,807)	428,938	-	-100.0%	-	n/a
Ending Fund Balance	\$ 2,486,460	\$ 728,752	\$ 1,157,690	\$ 1,157,690	0.0%	\$ 1,157,690	n/a

Debt Service Funds are used to account for the accumulation of resources for the payment of general long-term debt principal and interest.

Debt Service Funds

Capital Improvement Revenue
Note of 2009

Pension Obligation Bond Series
2003A

Capital Improvement Revenue Bond
of 2010

Pension Obligation Bond
Series 2003B

Revenue Refunding Note 2011

GERRB of 2004

Revenue Note Series 2011A

State Revolving Fund
Loan Agreement

Revenue Refunding Note 2014

Capital Improvement Revenue
Refunding Note 2016B

FFGFC Bond of 2005

GPD Energy Conservation Master
Lease Purchase Agreement

Capital Improvement Revenue
Refunding Note 2016A

Capital Improvement Revenue Note
2014

FY2017 Debt Service

GERRB of 1994

All Debt Service Funds
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	\$ 861,559	\$ 861,559	\$ 1,189,239	\$ 1,189,239	0.0%	\$ 1,199,239	0.8%
Sources of Funds by Category:							
Intergovernmental	-	1,095,000	1,095,000	1,095,000	0.0%	1,095,000	0.0%
Miscellaneous Revenues	1,316,500	10,568,960	23,989	16,000	-33.3%	16,000	0.0%
Transfers	13,762,690	14,650,343	13,072,809	13,717,551	4.9%	14,162,451	3.2%
Total Sources	15,079,190	26,314,303	14,191,798	14,828,551	4.5%	15,273,451	3.0%
Uses of Funds:							
General Government	8,889,776	10,895,470	11,087,274	11,548,587	4.2%	11,817,556	2.3%
Public Safety	4,374,136	4,649,352	3,104,525	3,269,963	5.3%	3,445,896	5.4%
Transfers to Other Funds	648,750	10,441,801	-	-	n/a	-	n/a
Total Uses	13,912,662	25,986,623	14,191,799	14,818,550	4.4%	15,263,451	3.0%
Planned addition to (appropriation of) fund balance	1,166,528	327,680	-0.57	10,000	n/a	10,000	0.0%
Ending Fund Balance	\$ 2,028,087	\$ 1,189,239	\$ 1,189,239	\$ 1,199,239	0.8%	\$ 1,209,239	0.8%

Guaranteed Entitlement Revenue and Refunding Bond of 1994

Fund 217

Description: This fund is used to account for revenues and expenditures associated with the Guaranteed Entitlement Refunding and Revenue Bond of 1994, issued in the amount of \$9,805,000 on April 1, 1994, final maturity August 1, 2024. Principal and interest are payable annually on August 1.

Funding Source: The debt service payment is funded through the Guaranteed Entitlement portion of the City's State Revenue Sharing accounts 2402-Cigarette Tax and 2403-Motor Fuel Tax.

Legal Basis: The City Commission adopted Resolution 030597 on November 10, 2003.

Fund Balance: The decrease in fund balance is due to a planned spend down of the accumulated interest earnings and fund balance.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ -	\$ 11,138	\$ 11,138	\$ 11,138	0.0%	\$ 9,138	-18.0%
Sources of Funds:							
Intergovernmental:							
State Revenue Sharing	-	821,250	821,250	821,250	0.0%	821,250	0.0%
State Rev Sharing Fuel Tax	-	273,750	273,750	273,750	0.0%	273,750	0.0%
Miscellaneous:							
Interest on Investments	-	-	2,000	-	-100.0%	-	n/a
Total Sources	-	1,095,000	1,097,000	1,095,000	n/a	1,095,000	0.0%
Uses of Funds:							
General Government:							
Principal Payments	-	-	240,265	226,260	-5.8%	213,065	-5.8%
Interest Payments	-	255,146	854,735	868,740	1.6%	881,935	1.5%
Miscellaneous	-	839,854	2,000	2,000	0.0%	2,000	0.0%
Total Uses	-	1,095,000	1,097,000	1,097,000	0.0%	1,097,000	0.0%
Planned addition to (appropriation of) fund balance	-	-	-	(2,000)	n/a	(2,000)	0.0%
Ending Fund Balance	\$ -	\$ 11,138	\$ 11,138	\$ 9,138	-18.0%	\$ 7,138	-21.9%

Pension Obligation Bond - Series 2003A

Fund 226

Description: This fund is used to account for revenues and expenditures to retire \$40,042,953 in bonds issued to fund the unfunded pension obligations of the City to the General Employee's Pension Plan.

Funding Source: The debt service payment is funded from the General Fund and from all other funds that incur payroll expense, including Gainesville Regional Utilities.

Legal Basis: The City Commission adopted Resolution 020918 on February 24, 2003.

Fund Balance: There are no significant changes in fund balance.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 125,866	125,866	\$ 342,383	\$ 345,383	0.9%	\$ 350,383	1.4%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	55,804	-	-	n/a	-	n/a
Gain/Loss on Investments	5,000	-	5,000	5,000	0.0%	5,000	0.0%
Transfers from:							
Gainesville Reg. Utilities	2,043,131	2,203,844	2,144,748	2,330,079	8.6%	2,493,666	7.0%
General Fund	601,092	601,092	694,459.00	734,675	5.8%	786,254	7.0%
CDBG	14,991	14,991	16,064	17,367	8.1%	18,586	7.0%
HOME	2,443	2,443	1,851	2,053	10.9%	2,197	7.0%
Cultural Affairs	3,753	3,753	3,197	3,971	24.2%	4,250	7.0%
Consolidated Comm Redev Trust	21,433	21,433	22,572	25,149	11.4%	26,915	7.0%
Stormwater Mgmt Utility	86,185	86,185	94,052	98,311	4.5%	105,213	7.0%
Stormwater Capital Projects	1,777	1,777	2,667	463	-82.6%	495	7.0%
Roadway Paving Projects	13,659	13,659	13,953	14,477	3.8%	15,494	7.0%
Ironwood Golf Course	5,736	5,736	6,082	-	-100.0%	-	n/a
Fl Bldg Codes Enforcement	50,054	50,054	50,304	58,607	16.5%	62,722	7.0%
Solid Waste Collection	23,294	23,294	24,509	22,517	-8.1%	24,098	7.0%
Regional Transit System	380,906	380,906	409,697	422,610	3.2%	452,280	7.0%
Fleet Replacement	681	681	585	878	50.2%	940	7.0%
Fleet Services	41,237	41,237	49,063	55,839	13.8%	59,759	7.0%
General Insurance	40,012	40,012	41,796	43,494	4.1%	46,547	7.0%
Employee Health/Accident	2,570	2,570	3,264	3,470	6.3%	3,713	7.0%
General Pension	8,455	8,455	7,880	7,607	-3.5%	8,141	7.0%
Police & Fire Pensions	4,139	4,139	3,871	3,982	2.9%	4,261	7.0%
Retiree Health Insurance	227	227	160	229	43.2%	245	7.0%
Total Sources	3,350,775	3,562,292	3,595,775	3,850,775	7.1%	4,120,775	7.0%
Uses of Funds:							
General Government:							
Other Contractual Services	-	-	2,000	-	-100.0%	-	n/a
Principal Payments	886,356	918,168	945,400	969,016	2.5%	991,656	2.3%
Interest Payments	2,224,419	2,427,607	2,645,375	2,876,759	8.7%	3,124,120	8.6%
Total Uses	3,110,775	3,345,775	3,592,775	3,845,775	7.0%	4,115,775	7.0%
Planned addition to (appropriated of) fund balance	240,000	216,517	3,000	5,000	66.7%	5,000	0.0%
Ending Fund Balance	\$ 365,866	\$ 342,383	\$ 345,383	\$ 350,383	1.4%	\$ 355,383	1.4%

Pension Obligation Bond - Series 2003B

Fund 227

Description: This fund is used to account for revenues and expenditures to retire \$49,851,806 in bonds issued to fund the unfunded pension obligations of the City to the Consolidated Police Officers' and Firefighters' Pension Plans.

Funding Source: The debt service payment is funded from the General Fund.

Legal Basis: The City Commission adopted Resolution 020918 on February 24, 2003.

Fund Balance: There are no significant changes in fund balance.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 33,832	\$ 33,832	\$ 100,477	\$ 103,478	3.0%	\$ 108,478	4.8%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	5,000	66,645	5,000	5,000	0.0%	5,000	0.0%
Unrealized Gain/Loss	648,750	-	-	-	n/a	-	n/a
Transfers from:							
General Fund	4,649,352	4,649,352	3,102,525	3,269,963	5.4%	3,445,896	5.4%
Total Sources	5,303,102	4,715,997	3,107,525	3,274,963	5.4%	3,450,896	5.4%
Uses of Funds:							
Public Safety:							
Other Contractual Services	-	-	2,000	-	-100.0%	-	n/a
Principal Payments	2,095,000	2,425,000	1,005,000	1,225,000	21.9%	1,465,000	19.6%
Interest Payments	2,279,136	2,224,352	2,097,525	2,044,963	-2.5%	1,980,896	-3.1%
Total Uses	4,374,136	4,649,352	3,104,525	3,269,963	5.3%	3,445,896	5.4%
Planned addition to (appropriated of) fund balance	928,966	66,645	3,001	5,000	66.6%	5,000	0.0%
Ending Fund Balance	\$ 962,798	\$ 100,477	\$ 103,478	\$ 108,478	4.8%	\$ 113,478	4.6%

Guaranteed Entitlement Revenue and Refunding Bond of 2004

Fund 228

Description: This fund is used to account for revenues and expenditures associated with partial refunding of the Guaranteed Entitlement Refunding and Revenue bond of 1994 through 2017.

Funding Source: The debt service payment is funded through the Guaranteed Entitlement portion of the City's State Revenue Sharing accounts 2402-Cigarette Tax and 2403-Motor Fuel Tax.

Legal Basis: The City Commission adopted Resolution 030597 on November 10, 2003.

Fund Balance: This fund is in the process of being closed.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 42,297	\$ 42,297	-	\$ -	n/a	\$ -	n/a
Sources of Funds:							
Miscellaneous:							
Interest on Investments	5,000	-	-	-	n/a	-	n/a
Total Sources	5,000	-	-	-	n/a	-	n/a
Uses of Funds:							
General Government:							
Miscellaneous	-	42,297	-	-	n/a	-	n/a
Total Uses	-	42,297	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	5,000	(42,297)	-	-	n/a	-	n/a
Ending Fund Balance	\$ 47,297	-	\$ -	-	n/a	\$ -	n/a

State Revolving Loan Agreement
Fund 229

Description: This fund is used to account for revenues and expenditures related to the Depot Avenue Stormwater capital projects.

Funding Source: The debt service payment is funded from Stormwater System rates and fees.

Legal Basis: The City Commission adopted Resolution 000942 on February 12, 2001 to execute this loan. This fund is required under the provisions of the State Revolving Loan Program Agreement No. NP49717S with the State Department of Environmental Protection.

Fund Balance: There are no significant changes in fund balance.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 126,510	\$ 126,510	\$ 131,023	\$ 131,023	0.0%	\$ 131,023	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	4,513	-	-	n/a	-	n/a
Transfer from:							
Stormwater Mgmt Utility	164,239	164,239	164,239	164,239	0.0%	164,239	0.0%
Total Sources	164,239	168,752	164,239	164,239	0.0%	164,239	0.0%
Uses of Funds:							
General Government:							
Principal Payments	137,003	137,003	137,003	142,481	4.0%	145,301	2.0%
Interest Payments	27,236	27,236	27,236	21,758	-20.1%	18,937	-13.0%
Total Uses	164,239	164,239	164,239	164,239	0.0%	164,239	0.0%
Planned addition to (appropriation of) fund balance	-	4,513	-	-	n/a	-	n/a
Ending Fund Balance	\$ 126,510	\$ 131,023	\$ 131,023	\$ 131,023	0.0%	\$ 131,023	0.0%

First Florida Government Financing Commission Bond of 2005

Fund 230

Description: This fund is used to account for revenues and expenditures related to the \$5,640,000 borrowing from the FFGFC. The proceeds from this loan will be used to fund various capital improvement projects.

Funding Source: The debt service payment is funded from General Fund, Eastside Tax Increment Fund and Stormwater Management Fund.

Legal Basis: The City Commission adopted Resolution 040897 on January 24, 2005.

Fund Balance: This fund is in the process of being closed.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 141,801	\$ 141,801	-	\$ -	n/a	\$ -	n/a
Sources of Funds:							
Stormwater Mgmt Utility	-	-	-	-	n/a	-	n/a
Total Sources	-	-	-	-	n/a	-	n/a
Uses of Funds:							
Transfer to:							
Federal Forfeiture Fund	-	6,083	-	-	n/a	-	n/a
Stormwater Management	-	4,467	-	-	n/a	-	n/a
Stormwater Mgmt Surcharge	-	908	-	-	n/a	-	n/a
Tax Increment Eastside	-	99	-	-	n/a	-	n/a
General Fund	-	130,244	-	-	n/a	-	n/a
	-	141,801	-	-		-	
Planned addition to (appropriation of) fund balance	-	(130,244)	-	-	n/a	-	n/a
Ending Fund Balance	\$ 141,801	\$ 11,557	\$ -	\$ -	n/a	\$ -	n/a

GPD-Energy Conservation Master Lease Purchase Agreement
Fund 233

Description: This fund is used to account for revenues and expenditures associated with the lease/purchase agreement with Siemens Financial Services, Inc. for energy conservation measures at the Gainesville Police Department Headquarters building.

Funding Source: The debt service payment is funded from General Fund.

Legal Basis: The City Commission adopted Resolution 051200 on April 24, 2006.

Fund Balance: This fund is in the process of being closed.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 12,040	\$ 12,040	\$ 37,460	\$ 37,460	-	\$ 37,460	-
Sources of Funds:							
Miscellaneous:							
Interest on Investments	1,000	436	-	-	n/a	-	n/a
Transfer from:							
General Fund	101,393	117,926	-	-	n/a	-	n/a
Total Sources	102,393	118,362	-	-	n/a	-	n/a
Uses of Funds:							
General Government:							
Principal Payments	91,028	90,654	-	-	n/a	-	n/a
Interest Payments	2,260	2,288	-	-	n/a	-	n/a
Total Uses	93,288	92,943	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	9,105	25,420	-	-	n/a	-	n/a
Ending Fund Balance	\$ 21,145	\$ 37,460	\$ 37,460	\$ 37,460	-	\$ 37,460	-

Capital Improvement Revenue Note 2009

Fund 236

Description: This fund is used to account for the debt service requirements of the CIRN of 2009.

Funding Source: The debt service payment is funded from General Fund, the Solid Waste Fund and the Local Option Gas Tax (LOGT) Capital Project Fund.

Legal Basis: The City Commission adopted Resolution 080995 on July 2, 2009.

Fund Balance: This fund is in the process of being closed. The final payment for this note was made on November 1, 2018.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 33,453	\$ 33,453	\$ 17,029	\$ 16,029	-5.9%	\$ 16,029	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	(1,647)	-	-	n/a	-	n/a
Gain/Loss on Investments	1,000	-	1,000	-	-100.0%	-	n/a
Transfer from:							
General Fund	187,934	187,934	187,520	-	-100.0%	-	n/a
LOGT Capital Prj Fund	335,968	335,968	335,228	-	-100.0%	-	n/a
Solid Waste Fund	44,462	44,462	44,364	-	-100.0%	-	n/a
Total Sources	569,364	566,717	568,112	-	-100.0%	-	n/a
Uses of Funds:							
General Government:							
Principal Payments	526,875	526,337	552,875	-	-100.0%	-	n/a
Interest Payments	42,026	42,026	14,237	-	-100.0%	-	n/a
Miscellaneous Costs	-	14,778	2,000	-	-100.0%	-	n/a
Total Uses	568,901	583,141	569,112	-	-100.0%	-	n/a
Planned addition to (appropriation of) fund balance	463	(16,424)	(1,000)	-	-100.0%	-	n/a
Ending Fund Balance	\$ 33,916	\$ 17,029	\$ 16,029	\$ 16,029	0.0%	\$ 16,029	0.0%

Capital Improvement Revenue Bond 2010

Fund 237

Description: This fund is used to account for the debt service requirements for the \$4,350,000 in planned bond issues to fund Ironwood renovations, One-Stop Homelessness Center and LED metering.

Funding Source: The debt service payment is funded from General Fund and Ironwood Golf Course.

Legal Basis: The City Commission adopted Resolution 091049 on June 3, 2010.

Fund Balance: There are no significant changes in fund balance.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 98,866	\$ 98,866	\$ 104,324	\$ 104,324	0.0%	\$ 106,324	1.9%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	5,736	-	-	n/a	-	n/a
Gain/Loss on Investments	2,000	-	2,000	2,000	0.0%	2,000	0.0%
Transfer from:							
General Fund	219,481	219,481	217,408	220,921	1.6%	219,401	-0.7%
Total Sources	221,481	225,217	219,408	222,921	1.6%	221,401	-0.7%
Uses of Funds:							
General Government:							
Principal Payments	129,156	132,647	176,064	143,119	-18.7%	146,609	2.4%
Interest Payments	88,771	86,834	41,344	77,801	88.2%	72,792	-6.4%
Miscellaneous Costs	-	278	2,000	-	-100.0%	-	n/a
Total Uses	217,927	219,759	219,408	220,920	0.7%	219,401	-0.7%
Planned addition to (appropriation of) fund balance	3,554	5,458	-	2,000	n/a	2,000	0.0%
Ending Fund Balance	\$ 102,420	\$ 104,324	\$ 104,324	\$ 106,324	1.9%	\$ 108,324	1.9%

**Revenue Refunding Note 2011
Fund 238**

Description: This fund is used to account for revenues and expenditures to refinance \$6,230,000 from the FFGFC of 2002 Bond.

Funding Source: The debt service payment is funded from General Fund.

Legal Basis: The City Commission adopted Resolution 110358 on October 20, 2011.

Fund Balance: There are no significant changes in fund balance.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 15,110	\$ 15,110	\$ 5,832	\$ 5,832	0.0%	\$ 5,832	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	(1,414)	2,000	2,000	0.0%	2,000	n/a
Transfer from:							
General Fund	685,992	685,992	691,596	691,728	0.0%	691,506	0.0%
Total Sources	685,992	684,578	693,596	693,728	0.0%	693,506	0.0%
Uses of Funds:							
General Government:							
External Legal Services	-	7,864	2,000	2,000	0.0%	2,000	0.0%
Principal Payments	610,000	610,000	630,000	645,000	2.4%	660,000	2.3%
Interest Payments	75,992	75,992	61,596	46,728	-24.1%	31,506	-32.6%
Total Uses	685,992	693,856	693,596	693,728	0.0%	693,506	0.0%
Planned addition to (appropriation of) fund balance	-	(9,278)	-	-	n/a	-	n/a
Ending Fund Balance	\$ 15,110	\$ 5,832	\$ 5,832	\$ 5,832	0.0%	\$ 5,832	0.0%

Revenue Note Series 2011A
Fund 239

Description: This fund is used to account for the debt service requirements for the \$3,730,000 bond for the Gainesville Police Headquarters project, arsenic remediation and general park improvements.

Funding Source: The debt service payment is funded from General Fund.

Legal Basis: The City Commission adopted Resolution 110542 on December 15, 2011.

Fund Balance: There is no significant change in fund balance.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 8,251	\$ 8,251	\$ 16,035	\$ 16,035	0.0%	\$ 18,035	12.5%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	8,062	2,000	2,000	0.0%	2,000	0.0%
Transfer from:							
General Fund	427,231	427,213	422,747	429,007	1.5%	429,618	0.1%
Total Sources	427,231	435,275	424,747	431,007	1.5%	429,618	-0.3%
Uses of Funds:							
General Government:							
Other Contractual Services	-	278	2,000	-	-100.0%	-	n/a
Principal Payments	385,000	390,000	390,000	410,000	5.1%	420,000	2.4%
Interest Payments	41,621	37,213	32,747	19,007	-42.0%	9,618	-49.4%
Total Uses	426,621	427,490	424,747	429,007	1.0%	429,618	0.1%
Planned addition to (appropriation of) fund balance	610	7,784	-	2,000	n/a	-	-100.0%
Ending Fund Balance	\$ 8,861	\$ 16,035	\$ 16,035	\$ 18,035	12.5%	\$ 18,035	0.0%

Revenue Refunding Note 2014
Fund 241

Description: This fund is used to account for revenues and expenditures to refinance \$14,715,000 from the CIRB of 2005 Bond.

Funding Source: The debt service payment is funded from the General Fund.

Legal Basis: On February 6,2014, adopted 130549 to authorize the issuance of a refunding note to advance refund this debt service.

Fund Balance: There are no significant changes in fund balance.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 36,845	\$ 36,845	\$ 66,173	\$ 66,173	0.0%	\$ 66,173	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	29,606	-	-	n/a	-	n/a
Gain/Loss on Investments	-	-	2,000	-	-100.0%	-	n/a
Transfer from:							
General Fund	1,638,440	1,638,440	1,622,180	1,637,560	0.9%	1,643,480	0.4%
Total Sources	1,638,440	1,668,046	1,624,180	1,637,560	0.8%	1,643,480	0.4%
Uses of Funds:							
General Government:							
Principal Payments	1,320,000	1,355,000	1,355,000	1,420,000	4.8%	1,460,000	2.8%
Interest Payments	299,280	283,440	267,180	217,560	-18.6%	183,480	-15.7%
Debt Service Fees	-	278	2,000	-	-100.0%	-	n/a
Total Uses	1,619,280	1,638,718	1,624,180	1,637,560	0.8%	1,643,480	0.4%
Planned addition to (appropriation of) fund balance	19,160	29,328	-	-	n/a	-	n/a
Ending Fund Balance	\$ 56,005	\$ 66,173	\$ 66,173	\$ 66,173	0.0%	\$ 66,173	0.0%

Capital Improvement Revenue Bond Series 2014
Fund 242

Description: This fund is used to account for revenues and expenditures to finance \$14,535,000 in capital projects.

Funding Source: The debt service payment is funded from the General Fund.

Legal Basis: The City Commission adopted Resolutions 140477 & 140478 on November 20 , 2014.

Fund Balance: There are no significant changes in fund balance.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 179,737	\$ 179,737	\$ 196,456	\$ 195,956	-0.3%	\$ 195,956	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	16,996	1,500	-	-100.0%	-	n/a
Transfer from:							
General Fund	884,244	884,244	874,919	884,586	1.1%	885,784	0.1%
Total Sources	884,244	901,240	876,419	884,586	0.9%	885,784	0.1%
Uses of Funds:							
General Government:							
Miscellaneous Fees	-	278	2,000	-	-100.0%	-	n/a
Principal Payments	449,138	466,248	466,248	504,745	8.3%	526,133	4.2%
Interest Payments	426,979	417,996	408,671	379,841	-7.1%	359,651	-5.3%
Total Uses	876,117	884,522	876,919	884,586	0.9%	885,784	0.1%
Planned addition to (appropriation of) fund balance	8,127	16,719	(500)	-	-100.0%	-	n/a
Ending Fund Balance	\$ 187,864	\$ 196,456	\$ 195,956	\$ 195,956	0.0%	\$ 195,956	0.0%

Capital Improvement Revenue Refunding Note 2016A

Fund 243

Description: This fund is used to account for the advance refunding of the outstanding Capital Improvement Revenue Note Series 2009, First Florida Governmental Financing Commission Improvement and Refunding Bonds, Series 2007 and First Florida Governmental Financing Commission Improvement and Refunding Bonds, Series 2005.

Funding Source: The debt service payment is funded from the General Fund and the Local Option Gas Tax Capital Projects Fund.

Legal Basis: The City Commission adopted Resolution 150852 on April 7, 2016.

Fund Balance: There are no significant changes in fund balance.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 7,227	\$ 7,227	\$ 37,634	\$ 37,133	-1.3%	\$ 37,133	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	(183)	1,489	-	-100.0%	-	n/a
Transfer from:							
General Fund	371,901	371,901	416,894	804,985	93.1%	801,447	-0.4%
Solid Waste	-	30,837	34,229	120,877	253.1%	120,346	-0.4%
Stormwater Management	-	30,837	34,229	54,783	60.0%	54,542	-0.4%
LOGT (341)	176,658	176,658	197,896	382,119	93.1%	380,440	-0.4%
Total Sources	548,559	610,051	684,738	1,362,765	99.0%	1,356,775	-0.4%
Uses of Funds:							
General Government:							
Miscellaneous Fees	-	278	2,000	-	-100.0%	-	n/a
Principal Payments	331,056	331,056	430,805	1,120,000	160.0%	1,140,000	1.8%
Interest Payments	270,020	248,310	252,434	242,765	-3.8%	216,775	-10.7%
Total Uses	601,076	579,644	685,239	1,362,765	98.9%	1,356,775	-0.4%
Planned addition to (appropriation of) fund balance	(52,517)	30,407	(501)	-	-100.0%	-	n/a
Ending Fund Balance	\$ (45,290)	\$ 37,634	\$ 37,133	\$ 37,133	0.0%	\$ 37,133	0.0%

Capital Improvement Revenue Refunding Note 2016B

Fund 244

Description: This fund is used to account for road construction projects.

Funding Source: The debt service payment is funded from the Local Option Gas Tax Capital Projects Fund.

Legal Basis: The City Commission adopted Resolution 150852 on April 7, 2016.

Fund Balance: There are no significant changes in fund balance.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ (276)	\$ (276)	\$ 3,722	\$ 1,722	-53.7%	\$ 1,722	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	215	-	-	n/a	-	n/a
Transfer from:							
LOGT (341)	529,620	529,620	525,560	526,320	0.1%	526,840	0.1%
Total Sources	529,620	529,835	525,560	526,320	0.1%	526,840	0.1%
Uses of Funds:							
General Government:							
Issuance Expense	-	(4,062)	-	-	n/a	-	n/a
Miscellaneous Fees	-	278	2,000	-	-100.0%	-	n/a
Principal Payments	380,000	375,000	380,000	390,000	2.6%	400,000	2.6%
Interest Payments	145,560	154,620	145,560	136,320	-6.3%	126,840	-7.0%
Total Uses	525,560	525,836	527,560	526,320	-0.2%	526,840	0.1%
Planned addition to (appropriation of) fund balance	4,060	3,998	(2,000)	-	-100.0%	-	n/a
Ending Fund Balance	\$ 3,784	\$ 3,722	\$ 1,722	\$ 1,722	0.0%	\$ 1,722	0.0%

FY17 Debt Service Fund
Fund 245

Description: This fund will be used to account for the costs associated with Fire Station #1 and technology investments.

Funding Source: The debt service payment will be funded by the General Fund.

Legal Basis: This debt service fund will be approved by the City Commission.

Fund Balance: There are no significant changes in fund balance.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ -	\$ -	\$ 130,135	\$ -	-100.0%	\$ (2,000)	n/a
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	19,192	-	-	n/a	-	n/a
Debt Issuance	648,750	10,365,000	-	-	n/a	-	n/a
Transfer from:							
General Fund	-	648,750	610,500	684,688	12.2%	683,138	-0.2%
Total Sources	648,750	11,032,942	610,500	684,688	12.2%	683,138	-0.2%
Uses of Funds:							
General Government:							
Miscellaneous Fees	-	25,289	2,000	2,000	0.0%	2,000	0.0%
Issuance Fees	-	13,154	-	-	n/a	-	n/a
Principal Payments	-	330,000	330,000	420,000	27.3%	430,000	2.4%
Interest Payments	-	234,364	280,500	264,688	-5.6%	253,138	-4.4%
Transfer to:							
Capital Project Fund (357)	648,750	9,200,000	-	-	n/a	-	n/a
Capital Project Fund (302)	-	1,100,000	-	-	n/a	-	n/a
Total Uses	648,750	10,902,807	612,500	686,688	12.1%	685,138	-0.2%
Planned addition to (appropriation of) fund balance	-	130,135	(2,000)	(2,000)	0.0%	(2,001)	0.0%
Ending Fund Balance	\$ -	\$ 130,135	\$ 128,135	\$ (2,000)	-101.6%	\$ (4,001)	100.0%

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds and Trust Funds).

Capital Projects Funds		
General Capital Projects	Central Fleet Garage Project	CIRN 2009 Bond Capital Projects
Public Improvement Construction Fund	Capital Improvement Revenue Bonds of 2005 Capital Projects	Wild Spaces Public Places .5 Cent Sales Tax
Greenspace Acquisition	Kennedy Home Acquisition/ Demolition	Wild Space Public Places Land Acquisition
FY1996 Road Improvement	Campus Development Agreement	Senior Recreation Center
FFGFC 2002 Capital Projects	Energy Conservation Projects	CIRB 2010 Capital Projects
Fifth Ave/Pleasant Street Rehabilitation Project	5-Cents Local Option Gas Tax (LOGT) Capital Projects	Revenue Note 2011A Capital Projects
FFGFC 2005 Capital Projects	Additional 5 Cents LOGT CIRN 2009 Projects	Downtown Parking Garage
Depot Avenue Stormwater Facility	TMS Building Construction	CIRB 2014 Capital Projects
Facilities Maintenance Recurring Fund	Equipment Replacement Fund	Roadway Resurfacing Program
Capital Improvement Revenue Note 2016B	Beazer Settlement Capital Projects	CIRB 2017 Capital Projects
Wild Spaces Public Places Sales Tax Fund	Wild Spaces Public Places Joint Projects	Capital Improvement Revenue Bond 2019
Technology Capital Fund		

All Capital Projects Funds
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	\$ 38,694,565	\$ 38,694,565	\$ 39,245,233	\$ 36,594,713	-6.8%	\$ 34,346,854	-6.1%
Sources of Funds by Category:							
Taxes	1,900,000	* 10,050,549	1,900,000	1,900,000	0.0%	1,900,000	0.0%
Miscellaneous Revenues	1,109,206	923,599	-	-	n/a	-	n/a
Transfers	4,478,798	15,165,197	17,459,026	4,025,122	-76.9%	4,030,482	0.1%
Total Sources	7,488,004	26,139,345	19,359,026	5,925,122	-69.4%	5,930,482	0.1%
Uses of Funds:							
General Government	625,000	1,942,865	4,004,511	781,337	-80.5%	774,337	-0.9%
Public Safety	1,524,424	8,847,837	4,048,565	671,300	-83.4%	565,800	-15.7%
Physical Environment	-	930,457	-	-	n/a	-	n/a
Transportation	2,267,256	8,542,890	11,549,566	5,465,897	-52.7%	5,605,397	2.6%
Economic Environment	10,000	669,306	10,000	-	-100.0%	-	n/a
Human Services	1,398,170	28,169	598,170	-	-100.0%	-	n/a
Cultural & Recreation	124,000	2,828,893	507,180	3,344,160	559.4%	1,738,160	-48.0%
Transfers to Other Funds	1,495,905	1,519,381	1,495,905	1,616,216	8.0%	1,615,554	0.0%
Total Uses	7,444,755	25,309,799	22,213,897	11,878,910	-46.5%	10,299,248	-13.3%
Planned addition to (appropriation of) fund balance	43,249	829,545	(2,854,871)	(5,953,788)	108.5%	(4,368,766)	-26.6%
Ending Fund Balance	\$ 38,737,814	\$ 39,524,110	\$ 36,390,363	\$ 30,640,926	-15.8%	\$ 29,978,089	-2.2%

* FY18 Actual Taxes include Wild Spaces Public Places (WSPP) revenue. The revenue isn't budgeted, it is recognized when received.

General Capital Projects Fund
Fund 302

Description: The General Capital Projects Fund is used to account for the costs of various projects.

Funding Source: Financing for this fund is generally provided by operating transfers from other funds of the City and interest earnings.

Legal Basis: Each year the City Commission approves this allocation through the Capital Improvement Plan and budget process.

Fund Balance: Fund balance includes amounts unspent but budgeted in prior years for ongoing long-term capital projects.
There are both restricted and assigned fund balance within this fund.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 5,015,886	\$ 5,015,886	\$ 3,407,711	\$ 3,407,711	0.0%	\$ 3,363,734	-1.3%
Sources of Funds:							
Miscellaneous:							
Donations/Contributions	-	850	-	-	n/a	-	n/a
Transfers:							
General Fund (001)	866,729	965,152	346,957	339,903	-2.0%	339,903	0.0%
CIRB FY17 Bond (245)	-	1,100,000	-	-	n/a	-	n/a
Total Sources	866,729	2,066,002	346,957	339,903	-2.0%	339,903	0.0%
Uses of Funds:							
General Government:							
City Equipment - CoxCom Capital	-	31,672	-	-	n/a	-	n/a
E/Gov Software & Hardware	-	45,000	-	-	n/a	-	n/a
ERP/Technology Investment	-	383,148	-	-	n/a	-	n/a
Info Tech Network Equip	-	46,730	-	-	n/a	-	n/a
Security Access System	-	101	-	-	n/a	-	n/a
Civil Emergency Events	-	24,476	-	-	n/a	-	n/a
Heartwood Loan	-	898,185	-	-	n/a	-	n/a
PW Public Works Compound Master Plan	-	-	-	-	n/a	78,000	n/a
Custodial Services	-	29,363	29,511	43,977	49.0%	43,977	0.0%
FLEET Electric Charging Stations	-	-	-	40,000	n/a	-	-100.0%
Public Safety:							
F/S HVAC, Roof, Plumbing, Electric	22,457	13,371	-	-	n/a	-	n/a
GFR Equipment Replacement	171,101	146,101	-	-	n/a	-	n/a
Fire Station 1	-	363,948	-	-	n/a	-	n/a
Mold Remediation-Fire Station 2	-	87,822	-	-	n/a	-	n/a
Fire Station 5 Renovations	-	3,864	-	-	n/a	-	n/a
GPD Body Worn Cameras	100,000	100,000	81,729	-	-100.0%	-	n/a
GPD Taser Program	63,165	63,165	65,717	-	-100.0%	-	n/a
GPD It Replacement/Support (Fiber)	92,210	34,673	-	-	n/a	-	n/a
GPD It Replacement/Support (Server Backup)	112,702	112,702	30,000	-	-100.0%	-	n/a
GPD Storage Shelving	-	3,382	-	-	n/a	-	n/a
GPD Incinerator	-	2,729	-	-	n/a	-	n/a
GPD Reichert House Fencing	-	-	-	31,500	n/a	-	-100.0%

Continued on next page

General Capital Projects Fund
Fund 302-*continued*

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Uses of Funds (continued):							
Physical Environment:							
Depot Avenue Facility	-	9,967	-	-	n/a	-	n/a
Southwest Service Area Modular Building	-	4,451	-	-	n/a	-	n/a
Building 211 Renovations and Improvements	-	233,943	-	-	n/a	-	n/a
217 Building	-	45,756	-	-	n/a	-	n/a
Catalyst IT build out	-	3,100	-	-	n/a	-	n/a
Development Services	-	91,812	-	-	n/a	-	n/a
Transportation:							
CSX/6th Street Project	-	82,895	-	-	n/a	-	n/a
Depot Avenue	-	60,974	-	-	n/a	-	n/a
8th Avenue Project	-	428,295	-	-	n/a	-	n/a
Median Project	15,000	3,522	15,000	-	-100.0%	15,000	n/a
Parking Garage Maintenance/Repairs	91,040	75,119	-	-	n/a	-	n/a
NW 2nd Street Sidewalk	97,000	-	-	-	n/a	-	n/a
Pavement Management System	-	10,317	-	-	n/a	-	n/a
PW Radio Replacement	-	6,477	-	-	n/a	-	n/a
Sidewalk Construction	100,000	21,135	100,000	110,000	10.0%	110,000	0.0%
2nd Street Concept Design	-	25,000	-	-	n/a	-	n/a
MOB Implementation of one-way corridors	-	-	-	58,403	n/a	36,903	-36.8%
MOB ADA Curb Ramp Retrofits	-	-	-	50,000	n/a	50,000	0.0%
Economic Environment:							
GTEC Capital Improvements	-	42,280	-	-	n/a	-	n/a
Human Services:							
Cultural & Recreation:							
Bivens Arm Marsh Restoration	-	16,175	-	-	n/a	-	n/a
Boardwalk Replacement	25,000	1,237	25,000	50,000	100.0%	50,000	0.0%
Facility & Park equipment replacement	-	6,563	-	-	n/a	-	n/a
Cone Park Upgrades	-	78,319	-	-	n/a	-	n/a
Greentree/Kiwanis Park	-	11,125	-	-	n/a	-	n/a
Hogtown Park - Home Depot	-	1,807	-	-	n/a	-	n/a
Transfers to:							
Wild Spaces Public Places (358)	-	8,476	-	-	n/a	-	n/a
Arts in Public Places (619)	-	15,000	-	-	n/a	-	n/a
Total Uses	889,675	3,674,176	346,957	383,880	10.6%	383,880	0.0%
Planned addition to (appropriation of) fund balance	(22,946)	(1,608,174)	(0)	(43,977)	n/a	(43,977)	0.0%
Ending Fund Balance	\$ 4,992,940	\$ 3,407,712	\$ 3,407,711	\$ 3,363,734	-1.3%	\$ 3,319,757	-1.3%