



# MEMORANDUM

Office of the City Attorney

050371a

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

**TO:** Mayor and City Commission

**DATE:** September 12, 2005

**FROM:** City Attorney

PUBLIC HEARING

**SUBJECT:** A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF GAINESVILLE, FLORIDA; RELATING TO ITS GENERAL GOVERNMENT BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2005 AND ENDING SEPTEMBER 30, 2006; ADOPTING AN AMENDED TENTATIVE GENERAL OPERATING AND FINANCIAL PLAN BUDGET; AND PROVIDING AN IMMEDIATE EFFECTIVE DATE.


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Recommendation: The City Commission adopt the proposed resolution.

The proposed tentative General Government Budget for Fiscal Year 2005-2006 as set forth in the Adopted Financial and Operating Plan – Budget by Funds is hereby submitted as prepared by the Office of Management and Budget (O.M.B.).

The Budget will be presented for further consideration at a public hearing to be held on September 26, 2005 in conjunction with the approval of a millage rate to fund said budget.

Prepared and  
submitted by:

  
Marion J. Radson  
City Attorney

Attachment



1        **Section 2.** This Resolution shall become effective immediately upon adoption.

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3        **PASSED AND ADOPTED**, this \_\_\_\_\_ day of September, 2005.

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Pegeen Hanrahan, Mayor

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**Approved as to Form and Legality:**

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Marion J. Radson, City Attorney

15        **ATTEST:**

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Kurt M. Lannon, Clerk of the Commission

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**EXHIBIT "A"**

**ALL FUNDS**  
**Financial Plan for Fiscal Year 2006**

	<b>Governmental Funds</b>		
	General	Special Revenue	Capital Projects
<b>SOURCES OF FUNDS:</b>			
Revenue	\$56,608,585	\$4,045,394	\$25,000
Utility Transfer	\$28,385,356	\$0	\$0
Transfers From Other Funds	\$506,938	\$713,154	\$623,168
Appropriation from Fund Balance	\$464,701	\$0	\$0
<b>Total Sources</b>	<b>\$85,965,580</b>	<b>\$4,758,548</b>	<b>\$648,168</b>
<b>USES OF FUNDS:</b>			
Expenditures	\$75,550,000	\$4,569,010	\$623,168
Debt Service	\$0	\$0	\$0
Transfer to Other Funds	\$10,415,580	\$11,583	\$0
<b>Total Uses</b>	<b>\$85,965,580</b>	<b>\$4,580,593</b>	<b>\$623,168</b>
<b>EXCESS (DEFICIT) OF</b>			
<b>SOURCES OVER USES</b>	<b>\$0</b>	<b>\$177,955</b>	<b>\$25,000</b>
Adjustment to Depreciation	\$0	\$0	\$0
<b>ESTIMATED FUND BALANCES:</b>			
October 1	\$11,111,467	\$7,566,776	\$16,347,260
September 30	<b>\$10,646,766</b>	<b>\$7,744,731</b>	<b>\$16,372,260</b>

**ALL FUNDS (Continued)**  
**Financial Plan for Fiscal Year 2006**

Debt Service	Proprietary Funds	Fiduciary Funds	COMBINED TOTALS
\$3,507,370	\$62,991,483	\$51,055,037	\$178,232,869
\$0	\$0	\$0	\$28,385,356
\$8,495,932	\$777,529	\$685,590	\$11,802,311
\$0	\$0	\$0	\$464,701
<b>\$12,003,302</b>	<b>\$63,769,012</b>	<b>\$51,740,627</b>	<b>\$218,885,237</b>
\$0	\$60,404,658	\$22,955,685	\$164,102,521
\$12,282,914	\$0	\$0	\$12,282,914
\$0	\$1,821,671	\$994,012	\$13,242,846
<b>\$12,282,914</b>	<b>\$62,226,329</b>	<b>\$23,949,697</b>	<b>\$189,628,281</b>
(\$279,612)	\$1,542,683	\$27,790,930	\$29,256,956
\$0	\$1,000,000	\$0	\$1,000,000
\$993,446	\$16,199,578	\$394,111,614	\$446,330,141
<b>\$713,834</b>	<b>\$18,742,261</b>	<b>\$421,902,544</b>	<b>\$476,587,097</b>

Special Revenue Funds

Financial Plan for FY 2006

	Community Development Block Grant 101	Urban Development Action Grant 102	HOME Grant 103	HOME Grant 104	Cultural Affairs Spec. Projects 107	Law Enforcement Contraband 108	Law Enforcement Contraband 109
<b>SOURCES OF FUNDS:</b>							
Revenues:							
Intergovernmental Revenue	\$0	\$1,593,235	\$0	\$940,165	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$426,500	\$0	\$0
Fines and Forfeitures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$156,751	\$0	\$97,400	\$0	\$0
	<u>\$0</u>	<u>\$1,593,235</u>	<u>\$156,751</u>	<u>\$940,165</u>	<u>\$523,900</u>	<u>\$0</u>	<u>\$0</u>
Transfers:							
General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Redevelopment Trust Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Sources</b>	<u>\$0</u>	<u>\$1,593,235</u>	<u>\$156,751</u>	<u>\$940,165</u>	<u>\$523,900</u>	<u>\$0</u>	<u>\$0</u>
<b>USES OF FUNDS:</b>							
Expenditures:							
Special Revenue Projects	\$0	\$1,584,779	\$0	\$938,968	\$461,972	\$0	\$0
Transfers to:							
Debt Service Funds	\$0	\$8,456	\$0	\$1,197	\$0	\$0	\$0
	<u>\$0</u>	<u>\$8,456</u>	<u>\$0</u>	<u>\$1,197</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Uses</b>	<u>\$0</u>	<u>\$1,593,235</u>	<u>\$0</u>	<u>\$940,165</u>	<u>\$461,972</u>	<u>\$0</u>	<u>\$0</u>
<b>EXCESS (DEFICIT) OF SOURCES OVER USES</b>	<u>\$0</u>	<u>\$0</u>	<u>\$156,751</u>	<u>\$0</u>	<u>\$61,928</u>	<u>\$0</u>	<u>\$0</u>
<b>FUND BALANCES:</b>							
October 1	\$5,038	\$172,462	\$387,656	\$11,963	\$212,529	\$29,338	\$4,805,581
September 30	<u>\$5,038</u>	<u>\$172,462</u>	<u>\$544,407</u>	<u>\$11,963</u>	<u>\$274,457</u>	<u>\$29,338</u>	<u>\$4,805,581</u>

Special Revenue Funds (Continued)

Financial Plan for FY 2006

Community Redev. Agency 111	Street, Sidewalk & Ditch 113	Economic Development 114	Misc. Grants 115	T.C.E.A. 116	Water/WW Expansion 117	Recreation Programs 122	Misc. Special Revenue 123	Destination Enhancement 124	TOTALS
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000	\$312,567	\$2,850,967
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$250,000	\$0	\$676,500
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000	\$0	\$50,000
\$0	\$8,776	\$162,500	\$42,500	\$0	\$0	\$0	\$0	\$0	\$467,927
\$0	\$8,776	\$162,500	\$42,500	\$0	\$0	\$0	\$305,000	\$312,567	\$4,045,394
\$0	\$0	\$50,000	\$0	\$0	\$190,000	\$0	\$0	\$0	\$240,000
\$473,154	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$473,154
\$473,154	\$0	\$50,000	\$0	\$0	\$190,000	\$0	\$0	\$0	\$713,154
\$473,154	\$8,776	\$212,500	\$42,500	\$0	\$190,000	\$0	\$305,000	\$312,567	\$4,758,548
\$471,224	\$0	\$304,500	\$0	\$0	\$190,000	\$0	\$305,000	\$312,567	\$4,569,010
\$1,930	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,583
\$1,930	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,583
\$473,154	\$0	\$304,500	\$0	\$0	\$190,000	\$0	\$305,000	\$312,567	\$4,580,593
\$0	\$8,776	(\$92,000)	\$42,500	\$0	\$0	\$0	\$0	\$0	\$177,955
\$90,489	\$115,971	\$160,752	\$1,204,635	\$87,156	\$0	\$0	\$179,916	\$103,290	\$7,566,776
\$90,489	\$124,747	\$68,752	\$1,247,135	\$87,156	\$0	\$0	\$179,916	\$103,290	\$7,744,731

Debt Service Funds

Financial Plan for FY 2006

	GERRB of 1994 217	FFGFC Bond of 1996 220	FFGFC Bond of 1998 222	CRA Promissory Notes 223	FFGFC Bond of 2001 224	FFGFC Bond of 2002 225
<b>SOURCES OF FUNDS:</b>						
Revenues:						
State Revenue Sharing	\$0	\$0	\$0	\$0	\$0	\$0
Contribution-Airport	\$0	\$0	\$0	\$0	\$0	\$0
Contribution-GRU	\$0	\$0	\$0	\$0	\$0	\$0
Interest on Investments	\$0	\$36,000	\$2,000	\$0	\$0	\$0
	<u>\$0</u>	<u>\$36,000</u>	<u>\$2,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Transfers:						
General Fund	\$0	\$385,625	\$797,569	\$0	\$624,000	\$613,437
Downtown Redevelopment Trust	\$0	\$0	\$0	\$78,132	\$0	\$111,689
CP/UH Redevelopment Trust	\$0	\$0	\$0	\$46,420	\$0	\$0
Eastside Redevelopment Trust	\$0	\$0	\$0	\$0	\$0	\$0
CDBG	\$0	\$0	\$0	\$0	\$0	\$0
HOME	\$0	\$0	\$0	\$0	\$0	\$0
Fifth Ave./Plsnt.St. Redev. Trust	\$0	\$0	\$0	\$0	\$0	\$51,833
Community Redev. Agency	\$0	\$0	\$0	\$0	\$0	\$0
Stormwater Utility Fund	\$0	\$0	\$198,124	\$0	\$0	\$0
Ironwood Enterprise Fund	\$0	\$0	\$220,000	\$0	\$0	\$0
Solid Waste Collection	\$0	\$0	\$0	\$0	\$0	\$0
Regional Transit System	\$0	\$0	\$0	\$0	\$0	\$0
Fleet Services Fund	\$0	\$0	\$0	\$0	\$0	\$0
Risk Management Funds	\$0	\$0	\$0	\$0	\$0	\$0
Cultural Affairs Fund	\$0	\$0	\$0	\$0	\$0	\$0
Misc. Grants Fund	\$0	\$0	\$0	\$0	\$0	\$0
General Pension Fund	\$0	\$0	\$0	\$0	\$0	\$0
	<u>\$0</u>	<u>\$385,625</u>	<u>\$1,215,693</u>	<u>\$124,552</u>	<u>\$624,000</u>	<u>\$776,959</u>
<b>Total Sources</b>	<b>\$0</b>	<b>\$421,625</b>	<b>\$1,217,693</b>	<b>\$124,552</b>	<b>\$624,000</b>	<b>\$776,959</b>
<b>USES OF FUNDS:</b>						
Debt Service:						
Certificate Maturities	\$0	\$395,000	\$885,000	\$64,113	\$600,000	\$365,000
Interest Payments	\$0	\$121,625	\$328,455	\$60,439	\$24,000	\$411,959
Other Costs	\$0	\$5,000	\$5,000	\$0	\$0	\$0
<b>Total Uses</b>	<b>\$0</b>	<b>\$521,625</b>	<b>\$1,218,455</b>	<b>\$124,552</b>	<b>\$624,000</b>	<b>\$776,959</b>
<b>EXCESS (DEFICIT) OF SOURCES OVER USES</b>	<b>\$0</b>	<b>(\$100,000)</b>	<b>(\$762)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCES:</b>						
October 1	\$1,535	\$627,422	\$34,750	\$0	\$19,208	\$49,650
September 30	<u>\$1,535</u>	<u>\$527,422</u>	<u>\$33,988</u>	<u>\$0</u>	<u>\$19,208</u>	<u>\$49,650</u>



Debt Service Funds (Continued)

Financial Plan for FY 2006

POB SERIES 2003A 226	POB SERIES 2003B 227	GERRB of 2004 228	FFGFC Bond of 2005 230	OPEB Bond of 2005 231	TOTALS
\$0	\$0	\$1,042,313	\$0	\$0	\$1,042,313
\$2,896	\$0	\$0	\$0	\$0	\$2,896
\$683,144	\$0	\$0	\$0	\$1,717,867	\$2,401,011
\$0	\$1,000	\$22,150	\$0	\$0	\$61,150
\$686,040	\$1,000	\$1,064,463	\$0	\$1,717,867	\$3,507,370
\$298,266	\$2,483,921	\$0	\$114,193	\$1,687,651	\$7,004,662
\$0	\$0	\$0	\$0	\$0	\$189,821
\$0	\$0	\$0	\$0	\$0	\$46,420
\$0	\$0	\$0	\$22,469	\$0	\$22,469
\$8,456	\$0	\$0	\$0	\$22,484	\$30,940
\$1,197	\$0	\$0	\$0	\$2,155	\$3,352
\$0	\$0	\$0	\$0	\$0	\$51,833
\$1,931	\$0	\$0	\$0	\$9,310	\$11,241
\$34,750	\$0	\$0	\$74,897	\$82,506	\$390,277
\$2,413	\$0	\$0	\$0	\$6,780	\$229,193
\$4,826	\$0	\$0	\$0	\$19,501	\$24,327
\$97,492	\$0	\$0	\$0	\$261,100	\$358,592
\$21,718	\$0	\$0	\$0	\$48,012	\$69,730
\$5,309	\$0	\$0	\$0	\$28,874	\$34,183
\$0	\$0	\$0	\$0	\$2,222	\$2,222
\$0	\$0	\$0	\$0	\$23,292	\$23,292
\$3,378	\$0	\$0	\$0	\$0	\$3,378
\$479,736	\$2,483,921	\$0	\$211,559	\$2,193,887	\$8,495,932
\$1,165,776	\$2,484,921	\$1,064,463	\$211,559	\$3,911,754	\$12,003,302
\$67,351	\$134,702	\$600,000	\$205,000	\$2,325,000	\$5,641,166
\$1,098,425	\$2,349,219	\$442,313	\$206,559	\$1,586,754	\$6,629,748
\$0	\$1,000	\$1,000	\$0	\$0	\$12,000
\$1,165,776	\$2,484,921	\$1,043,313	\$411,559	\$3,911,754	\$12,282,914
\$0	\$0	\$21,150	(\$200,000)	\$0	(\$279,612)
\$16,471	\$33,032	\$11,378	\$200,000	\$0	\$993,446
\$16,471	\$33,032	\$32,528	\$0	\$0	\$713,834

Capital Projects Funds

Financial Plan for FY 2006

	General Capital Projects 302	Greenspace Acquisition 306	FY 1996 Road Projects 323	Downtown Parking Garage 326/329/331
<b>SOURCES OF FUNDS:</b>				
Revenues:				
Investment Income	\$25,000	\$0	\$0	\$0
	<u>\$25,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Transfers:				
General Fund	\$323,168	\$0	\$0	\$0
Solid Waste Enterprise Fund	\$300,000	\$0	\$0	\$0
	<u>\$623,168</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Sources</b>	<u><b>\$648,168</b></u>	<u><b>\$0</b></u>	<u><b>\$0</b></u>	<u><b>\$0</b></u>
<b>USES OF FUNDS:</b>				
Expenditures:				
Capital Projects/Equipment	\$623,168	\$0	\$0	\$0
<b>Total Uses</b>	<u><b>\$623,168</b></u>	<u><b>\$0</b></u>	<u><b>\$0</b></u>	<u><b>\$0</b></u>
<b>EXCESS (DEFICIT) OF SOURCES OVER USES</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCES:</b>				
October 1	\$1,035,214	\$28,840	\$1,364,817	\$7,689,073
September 30	<u><u>\$1,060,214</u></u>	<u><u>\$28,840</u></u>	<u><u>\$1,364,817</u></u>	<u><u>\$7,689,073</u></u>

Capital Projects Funds (Continued)

Financial Plan for FY 2006

FFGFC 2002			
FFGFC 2002 Capital Projects 328	Fifth Avenue/Pleasant Street Projects 330	FFGFC 2005 Capital Projects 332	TOTALS
\$0	\$0	\$0	\$25,000
\$0	\$0	\$0	\$25,000
\$0	\$0	\$0	\$323,168
\$0	\$0	\$0	\$300,000
\$0	\$0	\$0	\$623,168
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$648,168</b>
\$0	\$0	\$0	\$623,168
\$0	\$0	\$0	\$623,168
\$0	\$0	\$0	\$25,000
\$5,728,509	\$497,303	\$3,504	\$16,347,260
<b>\$5,728,509</b>	<b>\$497,303</b>	<b>\$3,504</b>	<b>\$16,372,260</b>

**Proprietary Funds**

**Financial Plan for FY 2006**

	<b>Enterprise Funds</b>	<b>Internal Service Funds</b>	<b>TOTALS</b>
<b>SOURCES OF FUNDS:</b>			
Revenues	\$29,092,880	\$33,898,603	\$62,991,483
Transfers from Other Funds	\$662,160	\$115,369	\$777,529
<b>Total Sources</b>	<b>\$29,755,040</b>	<b>\$34,013,972</b>	<b>\$63,769,012</b>
<b>USES OF FUNDS:</b>			
Expenditures:			
Operating Expenses	\$27,362,770	\$27,489,519	\$54,852,289
Capital	\$260,000	\$2,643,550	\$2,903,550
Depreciation	\$1,457,000	\$1,191,819	\$2,648,819
	<u>\$29,079,770</u>	<u>\$31,324,888</u>	<u>\$60,404,658</u>
Transfers to Other Funds	\$1,602,389	\$219,282	\$1,821,671
<b>Total Uses</b>	<b>\$30,682,159</b>	<b>\$31,544,170</b>	<b>\$62,226,329</b>
<b>NET INCREASE (DECREASE) IN RETAINED EARNINGS</b>	<b>(\$927,119)</b>	<b>\$2,469,802</b>	<b>\$1,542,683</b>
Adjustment to Depreciation on Contributed Capital	\$1,000,000	\$0	\$1,000,000
<b>RETAINED EARNINGS:</b>			
October 1	\$1,526,860	\$14,672,718	\$16,199,578
September 30	<u><b>\$1,599,741</b></u>	<u><b>\$17,142,520</b></u>	<u><b>\$18,742,261</b></u>