

**Review of General Fund Forecasted Revenues  
and Other Sources of Funds for the  
Fiscal Year Ending September 30, 2013**

**November 2012**



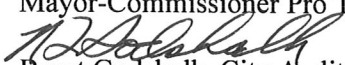
**CITY AUDITOR'S OFFICE  
CITY OF GAINESVILLE, FLORIDA**

*City of*  
**Gainesville**

*Inter-Office Communication*

November 26, 2012

**TO:** Audit, Finance and Legislative Committee  
Mayor Craig Lowe, Chair  
Mayor-Commissioner Pro Tem Lauren Poe, Member

**FROM:**   
Brent Godshalk, City Auditor

**SUBJECT:** Review of General Fund Forecasted Revenues and Other Sources of Funds for the Fiscal Year Ending September 30, 2013

**Recommendation**

The Audit, Finance and Legislative Committee recommend that the City Commission accept the City Auditor's report.

**Explanation**

In accordance with Section 12(a), Budget Reviews, of Commission Resolution 970187 and our Annual Audit Plan, we have completed an audit of General Fund revenue estimates for the fiscal year ending September 30, 2013. The objective of our review was to evaluate the reasonableness of the forecasted General Fund Revenues and Other Sources of Funds set forth in the Fiscal Year 2012-2013 Final General Government Financial and Operating Plan Budget adopted by the City Commission on September 20, 2012.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our conclusion based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our conclusion based on our audit objective.

**Conclusion**

Based on our review, we believe that the projected Fiscal Year 2012-2013 General Fund Revenues and Other Sources of Funds in the total amount of \$105,139,498, as adopted by the City Commission on September 20, 2012, are reasonable and can be relied upon as part of the Final General Government Financial and Operating Plan Budget. While we have projected some revenue sources at a different level than the approved General Fund budget, we do not believe that the total value of these differences is material in relation to the overall Fiscal Year 2012-2013 General Fund Revenues and Other Sources of Funds. The total estimated difference is approximately \$64,220 or 0.1% less than budgeted.

The differences are reflected in the attached schedule of General Fund Forecasted Revenues and Other Sources of Funds for the Fiscal Year Ending September 30, 2013 and an accompanying Explanation of Differences. Management continually monitors the City's financial position throughout the fiscal year and makes adjustments as necessary. Monitoring reports are provided to the City Commission through the Audit, Finance and Legislative Committee on a quarterly basis, with any significant changes from budgeted figures discussed in committee.

CITY OF GAINESVILLE, FLORIDA  
GENERAL FUND FORECASTED REVENUES AND OTHER SOURCES OF FUNDS  
FISCAL YEAR ENDING SEPTEMBER 30, 2013

	REVENUE FORECAST PER BUDGET ORDINANCE	REVENUE FORECAST PER CITY AUDITOR	DIFFERENCE IN FORECASTS	EXPLANATION OF DIFFERENCES
<b>TAXES:</b>				
Real Property, Net	\$22,417,175	\$22,393,000	\$ (24,175)	Note 1
Local Option Gas Tax	778,970	778,970	-	
Hazmat Gross Receipts Tax	198,884	211,000	12,116	Note 2
Utility Service Tax	11,102,743	11,102,743	-	
Communications Services Tax	5,100,899	5,035,000	(65,899)	Note 3
Business Tax	855,838	855,838	-	
<b>TOTAL TAXES</b>	<b>40,454,509</b>	<b>\$40,376,551</b>	<b>(77,958)</b>	
<b>LICENSES AND PERMITS:</b>				
Home Occupational Permits	19,716	19,716	-	
Miscellaneous Permits	4,710	4,710	-	
Open Burn Permits	405	405	-	
Landlord Licensing Fee	833,769	833,769	-	
Taxi Licenses	7,546	7,546	-	
<b>TOTAL LICENSES AND PERMITS</b>	<b>866,146</b>	<b>866,146</b>	<b>-</b>	
<b>INTERGOVERNMENTAL REVENUE:</b>				
State Revenue Sharing - Sales Tax & Motor Fuel (Net)	2,671,479	2,611,000	(60,479)	Note 3
Mobile Home Licenses	33,991	33,991	-	
Beverage Licenses	101,112	101,112	-	
Half Cent Sales Tax	6,227,000	6,227,000	-	
Firefighters Supplemental Comp	69,820	69,820	-	
FDOT-Traffic Signal Maintenance Agreement	226,208	226,208	-	
FDOT-Streetlight Maintenance Agreement	453,560	453,560	-	
County/MTPO Contribution to B/PAB	10,259	10,259	-	
Insurance Tax	1,233,165	1,233,165	-	
<b>TOTAL INTERGOVERNMENTAL REVENUES</b>	<b>11,026,594</b>	<b>10,966,115</b>	<b>(60,479)</b>	

CITY OF GAINESVILLE, FLORIDA  
GENERAL FUND FORECASTED REVENUES AND OTHER SOURCES OF FUNDS  
FISCAL YEAR ENDING SEPTEMBER 30, 2012

	REVENUE FORECAST PER BUDGET ORDINANCE	REVENUE FORECAST PER CITY AUDITOR	DIFFERENCE IN FORECASTS	EXPLANATION OF DIFFERENCES
<b>CHARGES FOR SERVICES:</b>				
Land Development Code Review	166,858	89,000	(77,858)	Note 2
Miscellaneous Fees Police	23,345	23,345	-	
Document Reproduction Fees	22,942	22,942	-	
Fire Inspection Fees	70,065	70,065	-	
Billable Overtime (GFR)	35,535	35,535	-	
Trespass Towing Application Fees	22,756	22,756	-	
Towing Application Program	18,477	18,477	-	
Traffic Signal Contract-County	191,511	191,511	-	
GHA HUD Contract	60,311	60,311	-	
School Resource Officer Contract - SBAC	182,725	182,725	-	
Cemetery Fees	40,206	40,206	-	
Parking Meter & Smart Card	157,027	157,027	-	
Neighborhood Parking Decals	69,952	69,952	-	
Other Street Projects	47,891	47,891	-	
Traffic Engineering Projects	52,509	52,509	-	
Parking Garage Revenues	182,803	182,803	-	
Traffic Review Fees	5,994	5,994	-	
Environmental Review Fees	3,692	3,692	-	
Recreation-Swimming Pools	209,599	209,599	-	
Recreation Centers	95,708	95,708	-	
Recreation Fees	65,184	36,000	(29,184)	Note 2
Recreation Membership & Sports	20,328	20,328	-	
Summer Playground Fees	54,151	54,151	-	
Utility Indirect Services	1,988,027	1,988,027	-	
RTS Indirect Services	1,050,740	1,050,740	-	
CDBG Indirect Services	76,724	76,724	-	
SMU Indirect Services	352,953	352,953	-	
Asst City Attorney - GRU	154,266	154,266	-	
Solid Waste Indirect Services	160,141	160,141	-	
Golf Course Indirect Services	194,077	194,077	-	
Fleet Management Indirect Services	352,329	352,329	-	
General Insurance Indirect Services	188,052	188,052	-	
Health Insurance Indirect Services	83,164	83,164	-	
CRA Indirect Services	107,977	107,977	-	
Florida Building Code Enf. Indirect Services	261,263	261,263	-	
General Pension Indirect Services	96,669	96,669	-	
Police Pension Indirect Services	25,112	25,112	-	
Fire Pension Indirect Services	25,112	25,112	-	
Police-Personnel & Training-SFC	43,333	43,333	-	
Airport Security	332,941	332,941	-	
Airport Fire Station	484,395	484,395	-	
Miscellaneous Charges for Services	2,927	2,927	-	
<b>TOTAL CHARGES FOR SERVICES</b>	<b>7,779,771</b>	<b>7,672,729</b>	<b>(107,042)</b>	

CITY OF GAINESVILLE, FLORIDA  
GENERAL FUND FORECASTED REVENUES AND OTHER SOURCES OF FUNDS  
FISCAL YEAR ENDING SEPTEMBER 30, 2012

	REVENUE FORECAST PER BUDGET ORDINANCE	REVENUE FORECAST PER CITY AUDITOR	DIFFERENCE IN FORECASTS	EXPLANATION OF DIFFERENCES
<b>FINES &amp; FORFEITURES:</b>				
Court Fines & Forfeitures	518,576	518,576	-	
Municipal Ordinance Fines	23,425	23,425	-	
Code Enforcement Penalties	90,509	90,509	-	
Parking Fines	510,454	510,454	-	
False Alarm Penalties	302,991	302,991	-	
<b>TOTAL FINES &amp; FORFEITURES</b>	<b>1,445,955</b>	<b>1,445,955</b>	<b>-</b>	
<b>MISCELLANEOUS REVENUES:</b>				
Rebate Gas Tax	36,155	36,155	-	
Football Game Day Services	12,000	12,000	-	
Rental Income-Thomas Center	115,704	115,704	-	
Gain/Loss on Investment	348,741	530,000	181,259	Note 2
Rental of City Property	31,490	31,490	-	
Telecommunications Tower Rental	8,657	8,657	-	
Proceeds from Land & Surplus Equip Sales	6,209	6,209	-	
Other Donations & Contributions	35,048	35,048	-	
Interest-Miscellaneous	111,230	111,230	-	
CRA Loan Interest	155,506	155,506	-	
Other Miscellaneous Revenues	153,896	153,896	-	
<b>TOTAL MISCELLANEOUS REVENUES</b>	<b>1,014,636</b>	<b>1,195,895</b>	<b>181,259</b>	
<b>TRANSFERS FROM OTHER FUNDS:</b>				
School Crossing Guard Trust Fund	43,472	43,472	-	
Evergreen Cemetery Trust Fund	119,186	119,186	-	
Solid Waste	300,000	300,000	-	
Arts in Public Places Trust	9,000	9,000	-	
RTS-Direct Services	58,602	58,602	-	
General Insurance Fund-Rebate	300,000	300,000	-	
Fire Assessment Fund	5,055,078	5,055,078	-	
Water/Wastewater Connections Surcharge	407,394	407,394	-	
GRU-Electric	19,435,647	19,435,647	-	
GRU-Water	6,629,342	6,629,342	-	
GRU-Gas Utility	2,169,844	2,169,844	-	
GRU-Wastewater	7,643,203	7,643,203	-	
GRU Communications	381,119	381,119	-	
<b>TOTAL TRANSFERS</b>	<b>42,551,887</b>	<b>42,551,887</b>	<b>-</b>	
<b>TOTAL SOURCES</b>	<b>\$ 105,139,498</b>	<b>\$105,075,278</b>	<b>\$ (64,220)</b>	

CITY OF GAINESVILLE, FLORIDA  
GENERAL FUND FORECASTED REVENUES AND OTHER SOURCES OF FUNDS  
FISCAL YEAR ENDING SEPTEMBER 30, 2013  
EXPLANATION OF DIFFERENCES

Notes

- 1) The City Auditor's estimate for this revenue source is based on the certification of final taxable value provided by the Alachua County Property Appraiser's Office, while considering historical 10 year average discounts. The City Manager's estimate was prepared using similar procedures applied to earlier projected financial data available.
- 2) The City Auditor's estimate for this revenue source is based on historical growth patterns applied to actual fiscal year 2012 data. The City Manager's estimate was prepared using similar procedures applied to earlier projected financial data available.
- 3) The City Auditor's estimate for this revenue source is based on updated projections from the State Department of Revenue, adjusted for historical results. The City Manager's estimate was prepared using similar procedures applied to earlier projected financial data available.