

1 RESOLUTION NO. 060131

2  
3 PASSED June 26, 2006

4  
5  
6  
7 A RESOLUTION OF THE CITY COMMISSION OF  
8 THE CITY OF GAINESVILLE, FLORIDA; RELATING  
9 TO ITS GENERAL GOVERNMENT BUDGET FOR  
10 THE FISCAL YEAR BEGINNING OCTOBER 1, 2005  
11 AND ENDING SEPTEMBER 30, 2006; AMENDING  
12 RESOLUTION NO. 050434 AS AMENDED BY  
13 RESOLUTION NO. 050959 BY MAKING CERTAIN  
14 ADJUSTMENTS TO THE GENERAL FINANCIAL  
15 AND OPERATING PLAN BUDGET; AND  
16 PROVIDING AN IMMEDIATE EFFECTIVE DATE.

17  
18  
19 WHEREAS, the City Commission of the City of Gainesville, Florida, adopted  
20 Resolution No. 050434 for the purpose of approving and adopting a budget for Fiscal Year 2005-  
21 2006;

22 WHEREAS, the City Commission has adopted Resolution No. 050959 which amended  
23 Resolution No. 050434 by amending the General Financial and Operating Plan Budget as set  
24 forth therein;

25 WHEREAS, it is necessary to make certain amendments to the General Financial and  
26 Operating Plan Budget in order to fund their activities;

27 WHEREAS, the City Commission desires now to amend the General Financial and  
28 Operating Plan Budget as fully set forth below.

29 NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE  
30 CITY OF GAINESVILLE, FLORIDA:

31 Section 1. The General Financial and Operating Plan Budget for Fiscal Year 2005-2006  
32 is hereby amended as set forth in Attachment "A" which is attached hereto and made part hereof  
33 as if set forth in full.



ATTACHMENT "A"

GENERAL FUND (#001)	ADOPTED FY2006 BUDGET	PREVIOUS CHANGES & ROLLOVERS	CURRENT BUDGET AS OF 3/31/06	RECOMMENDED CHANGES	AMENDED BUDGET	
Sources:						
(1) COPS Grant Reimbursement	0	230,543	230,543	0	230,543	(1)
(2) Registration Fees-NAI/ALHFAM Workshop	0	7,802	7,802	0	7,802	(2)
(3) Appropriation from Fund Balances	464,701	136,298.65	600,999.65	2,013,361	2,614,360.65	(3)
(4) Changes/Prior FY 06 Amendatory Bgt. Resolution (Net)	0	1,330,252	1,330,252	0	1,330,252	
(5) Adopted Budget-Reconciliation Balance	85,475,704	0	85,475,704	0	85,475,704	
<b>Total Sources</b>	<b>85,940,405</b>	<b>1,704,895.65</b>	<b>87,645,300.65</b>	<b>2,013,361</b>	<b>89,658,661.65</b>	
Uses:						
(1) Police Department	26,349,418	629,926.13	26,979,344.13	(613,690)	26,365,654.13	(4)
(2) Fire/Rescue Department	11,985,793	667,290	12,653,083	(404,962)	12,248,121	(4)
(3) Recreation and Parks Department	6,136,647	104,273.82	6,240,920.82	7,802	6,248,722.82	
(4) Insurance Premium Tax Contribution to Fire Pension	0	0	0	404,962	404,962	(5)
(5) Insurance Premium Tax Contribution to Police Pension	0	0	0	613,690	613,690	(6)
(6) Public Works Department	7,424,316	74,882.44	7,499,198.44	(5,000)	7,494,198.44	(7)
(7) Evergreen Cemetery Loan	0	0	0	207,000	207,000	(8)
(8) Cotton Club Restoration Grant Match	0	20,000	20,000	0	20,000	(9)
(9) Grant Match	244,677	(204,080)	40,597	0	40,597	
(10) Transfer to Misc. Grants Fund (115)	0	270,000	270,000	30,625	300,625	(10)
(11) Transfer to General Capital Projects Fund (302)	323,168	234,028	557,196	1,772,934	2,330,130	(11)
(12) Changes/Prior FY 06 Amendatory Bgt. Resolution (Net)	0	(91,424.74)	(91,424.74)	0	(91,424.74)	
(13) Adopted Budget-Reconciliation Balance	33,476,386	0	33,476,386	0	33,476,386	
<b>Total Uses</b>	<b>85,940,405</b>	<b>1,704,895.65</b>	<b>87,645,300.65</b>	<b>2,013,361</b>	<b>89,658,661.65</b>	

NOTES:

- (1) This increase is a reimbursement for COPS Grant related expenditures that were charged to the General Fund.
- (2) This increase is for registration fees for the National Association for Interpretation and Association for Living History Farms and Agricultural Museum (NAI & ALHFAM) Workshop held in February 2006.
- (3) The recommended increase is related to the Evergreen Cemetery Loan, appropriation of fund balance reserved for General Capital Projects Fund and a timing related adjustment for NAI & ALHFAM.
- (4) Due to control issues and timing of Insurance Premium Tax receipts, staff is recommending that these contributions be budgeted in Non-Departmental accounts.
- (5) This is the estimated share of the Property Insurance Premium Tax to be contributed to the Firefighters Retirement Fund.
- (6) This is the estimated share of the Casualty Insurance Premium Tax to be contributed to the Police Officers Retirement Fund.
- (7) The recommended change is to move the charette budget to the General Capital Projects Fund.
- (8) The Loan to acquire three acres of Sweetwater Ltd. property was approved on March 13, 2006 by the City Commission.
- (9) This Grant Match was approved on May 9, 2005 by the City Commission via agenda item No. 041244.
- (10) Most of this transfer is for second and third years of the COPS Grant Match. The recommended change is to transfer the local grant match for an NRCS Grant received from the Lenox Master Association, Inc. to the Misc. Grants Fund.
- (11) This recommended increase includes \$1,767,934 which was reserved at the end of FY 2005 and \$5,000 for a charette.

ATTACHMENT "A"

ADOPTED FY2006	PREVIOUS CHANGES &	CURRENT BUDGET	RECOMMENDED	AMENDED
-------------------	-----------------------	-------------------	-------------	---------

	<u>BUDGET</u>	<u>ROLLOVERS</u>	<u>AS OF 3/31/06</u>	<u>CHANGES</u>	<u>BUDGET</u>
<b>HOME FUND (#104)</b>					
Sources:					
(1) Proceeds from Cedar Grove Home Sale	0	230,747	230,747	331,115	561,862 (1)
(2) Miscellaneous Revenues	0	2,958	2,958	0	2,958 (1)
(3) Changes/Prior FY 06 Amendatory Bgt. Resolution (Net)	0	926,396.91	926,396.91	0	926,396.91
(4) Adopted Budget-Reconciliation Balance	940,165	0	940,165	0	940,165
<b>Total Sources</b>	<b>940,165</b>	<b>1,160,101.91</b>	<b>2,100,266.91</b>	<b>331,115</b>	<b>2,431,381.91</b>
Uses:					
(1) Client Paid Expenses (7951)	0	19,758	19,758	0	19,758
(2) Housing Recycling (7952)	202,860	0	202,860	331,115	533,975
(3) Changes/Prior FY 06 Amendatory Bgt. Resolution (Net)	0	1,140,343.91	1,140,343.91	0	1,140,343.91
(4) Adopted Budget-Reconciliation Balance	737,305	0	737,305	0	737,305
<b>Total Uses</b>	<b>940,165</b>	<b>1,160,101.91</b>	<b>2,100,266.91</b>	<b>331,115</b>	<b>2,431,381.91</b> (2)

**NOTES:**

- (1) These changes are based on actual revenues recognized to date.
- (2) In addition to increases funded with new revenues, increases to the adopted budget includes encumbrances rolled over from FY 2005 and reappropriation of unexpended prior year budgets.

**STATE L.E.C.F. FUND (#108)**

Sources:					
(1) Interest on Investments	0	0	0	1,498	1,498 (1)
(2) Confiscated Property	0	0	0	20,452	20,452 (1)
(3) Proceeds from Sale of Surplus Equipment	0	0	0	7,095	7,095 (1)
(4) Appropriation from Fund Balances	0	69,300	69,300	(29,045)	40,255 (2)
(5) Prior Year Appropriations from Fund Balance	30,943	0	30,943	0	30,943 (3)
<b>Total Sources</b>	<b>30,943</b>	<b>69,300</b>	<b>100,243</b>	<b>0</b>	<b>100,243</b>
Uses (Multiple Year Accounts):					
(1) Legal Office Expenses (H105)	24,107	20,000	44,107	0	44,107
(2) SBAC-Safety Reflector Program Grant (H114)	0	5,000	5,000	0	5,000
(3) Polygraph Equipment Purchase (H115)	0	30,300	30,300	0	30,300
(4) Gainesville Police Explorers (H116)	0	4,000	4,000	0	4,000
(5) Corner Drug Store Interface Youth Program (H117)	0	10,000	10,000	0	10,000
(6) Prior Year Appropriations-Reconciliation Balance	6,836	0	6,836	0	6,836
<b>Total Uses</b>	<b>30,943</b>	<b>69,300</b>	<b>100,243</b>	<b>0</b>	<b>100,243</b>

**NOTES:**

- (1) The recommended revenue budget amendments are based on actual revenues recognized to date.
- (2) The available fund balance as of 9/30/05 was more than enough to cover this appropriation.
- (3) This is a portion of prior year fund balance that is being carried forward to cover prior year appropriations.
- (4) State Law forbids anticipation of forfeiture funds for budget purposes. Prior to FY 1999, this Fund was used to account for both State and Federal Forfeiture Funds.

**ATTACHMENT "A"**

<u>ADOPTED</u>	<u>PREVIOUS</u>	<u>CURRENT</u>	<u>RECOMMENDED</u>	<u>AMENDED</u>
<u>FY2006</u>	<u>CHANGES &amp;</u>	<u>BUDGET</u>	<u>CHANGES</u>	<u>BUDGET</u>
<u>BUDGET</u>	<u>ROLLOVERS</u>	<u>AS OF 3/31/06</u>	<u>CHANGES</u>	<u>BUDGET</u>

**FEDERAL L.E.C.F. FUND (#109)**

## Sources:

(1) Interest on Investments	0	0	0	103,685	103,685	(1)
(2) Confiscated Property	0	0	0	91,308	91,308	(1)
(3) Appropriation of Fund Balance	0	376,057	376,057	(194,993)	181,064	(2)
(4) Prior Year Appropriations from Fund Balance	4,583,980	0	4,583,980	0	4,583,980	(2)
<b>Total Sources</b>	<b>4,583,980</b>	<b>376,057</b>	<b>4,960,037</b>	<b>0</b>	<b>4,960,037</b>	

## Uses (Multiple Year Accounts):

(1) Joint Aviation Unit (F100)	205,089	81,863	286,952	0	286,952	
(2) Mounted Patrol Unit (F104)	102,356	45,160	147,516	0	147,516	
(3) Grant Match (F106)	110,900	20,916	131,816	0	131,816	
(4) Special Response Team Equipment (F125)	55,000	43,750	98,750	0	98,750	
(5) SFCC and COPS Minority Scholarships (F129)	50,000	50,000	100,000	0	100,000	
(6) GPD Digital Cameras (F131)	0	29,808	29,808	0	29,808	
(7) Automated Fingerprint ID System (F132)	0	95,060	95,060	0	95,060	
(8) GPD Video Equipment Training (F133)	0	9,500	9,500	0	9,500	
(9) Prior Year Appropriations-Reconciliation Balance (Net)	4,060,635	0	4,060,635	0	4,060,635	
<b>Total Uses</b>	<b>4,583,980</b>	<b>376,057</b>	<b>4,960,037</b>	<b>0</b>	<b>4,960,037</b>	

## NOTES:

- (1) The recommended revenue budget amendments are based on actual revenues recognized to date.  
(2) The available fund balance as of 9/30/05 was more than enough to cover these appropriations.  
(3) Federal Law prohibits anticipation of forfeiture revenues for budget purposes.

## C.R.A. OPERATING FUND (#111)

## Sources:

(1) Eastside District (6570)	31,564	25,787	57,351	0	57,351	(1)
(2) Appropriation from Fund Balances	0	1,175	1,175	0	1,175	(2)
(3) Adopted Budget-Reconciliation Balance	441,590	0	441,590	0	441,590	
<b>Total Sources</b>	<b>473,154</b>	<b>26,962</b>	<b>500,116</b>	<b>0</b>	<b>500,116</b>	

## Uses:

(1) College Park/Univ Hts District (6550)	205,241	1,175	206,416	0	206,416	
(2) Eastside District (6570)	31,564	25,787	57,351	0	57,351	
(3) Adopted Budget-Reconciliation Balance	236,349	0	236,349	0	236,349	
<b>Total Uses</b>	<b>473,154</b>	<b>26,962</b>	<b>500,116</b>	<b>0</b>	<b>500,116</b>	

## NOTES:

- (1) This change to share the cost of a full-time CRA Project Coordinator position was approved by the CRA on November 21, 2005 (agenda item # 050638).  
(2) This increase is related to rollover of prior year encumbrances. The available fund balance as of 9/30/05 was enough to cover this appropriation.

## ATTACHMENT "A"

<u>ADOPTED FY2006 BUDGET</u>	<u>PREVIOUS CHANGES &amp; ROLLOVERS</u>	<u>CURRENT BUDGET AS OF 3/31/06</u>	<u>RECOMMENDED CHANGES</u>	<u>AMENDED BUDGET</u>
--------------------------------------	-------------------------------------------------	---------------------------------------------	--------------------------------	---------------------------

## GERRB of 1994 (#217)

## Sources:

(1) Appropriation from Fund Balances	0	0	0	700	700	(1)
--------------------------------------	---	---	---	-----	-----	-----

<b>Total Sources</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>700</u>	<u>700</u>
----------------------	----------	----------	----------	------------	------------

Uses:

(1) Transfer to GERRB of 2004 (228)	<u>0</u>	<u>0</u>	<u>0</u>	<u>700</u>	<u>700</u>
<b>Total Uses</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>700</u>	<u>700</u>

**NOTE:**

(1) This recommendation is intended to deactivate this debt service fund until FY 2018. The GERRB of 2004 was used to refinance the GERRB of 1994 debt through FY 2017. This Fund will be reactivated in FY 2018 to account for the remaining debt which will be completely amortized in FY 2024.

**GERRB of 2004 (#228)**

Sources:

(1) Transfer from GERRB of 1994 (217)	0	0	0	700	700 (1)
(2) Adopted Budget-Reconciliation Balance	<u>1,064,463</u>	<u>0</u>	<u>1,064,463</u>	<u>0</u>	<u>1,064,463</u>
<b>Total Sources</b>	<u>1,064,463</u>	<u>0</u>	<u>1,064,463</u>	<u>700</u>	<u>1,065,163</u>

**NOTE:**

(1) This recommendation is related to the deactivation of Fund 217 mentioned previously. The GERRB of 2004 was used to refinance the GERRB of 1994 debt through FY 2017.

**GENERAL CAPITAL PROJECTS FUND (#302)**

Sources (Multiple Year Accounts):

(1) Transfer from General Fund	323,168	234,028	557,196	5,000	562,196 (1)
(2) Transfer from General Insurance Fund	0	610,876	610,876	0	610,876 (2)
(3) Cox Communications Capital Grant	0	127,400	127,400	0	127,400 (3)
(4) FY 2006 Adopted/Prior Year Appropriations (Net)	<u>5,819,238</u>	<u>0</u>	<u>5,819,238</u>	<u>0</u>	<u>5,819,238</u>
<b>Total Sources</b>	<u>6,142,406</u>	<u>972,304</u>	<u>7,114,710</u>	<u>5,000</u>	<u>7,119,710</u> (4)

Uses (Multiple Year Accounts):

(1) Code Enforcement Laptops (M131)	0	50,000	50,000	0	50,000
(2) NE Complex Network (M132)	0	25,000	25,000	0	25,000
(3) Streaming Video Project (M133)	0	25,000	25,000	0	25,000
(4) E/Gov Software and Hardware (M134)	0	200,000	200,000	0	200,000
(5) GPD Replacement PC's and Laptops (M135)	0	310,876	310,876	0	310,876
(6) Charrettes (M700)	15,000	0	15,000	5,000	20,000
(7) CoxCom Capital Grant (M110)	197,745	127,400	325,145	0	325,145
(8) Changes/Prior FY 06 Amendatory Bgt. Resolution (Net)	0	0	0	0	0
(9) FY 2006 Adopted/Prior Year Appropriations (Net)	<u>5,904,661</u>	<u>0</u>	<u>5,904,661</u>	<u>0</u>	<u>5,904,661</u>
<b>Total Uses</b>	<u>6,117,406</u>	<u>738,276</u>	<u>6,855,682</u>	<u>5,000</u>	<u>6,860,682</u>

**NOTES:**

- (1) The recommended change is to transfer dollars budgeted in Public Works Department to finance a future charrette.
- (2) The insurance premium refund from Gallagher is to fund purchase of automation equipment and other automation projects.
- (3) This is the second installment of the Cox Communications Capital Grant.
- (4) The adopted revenue budget included \$25,000 in estimated interest on investments that was not appropriated for expenditures.

**ATTACHMENT "A"**

	<u>ADOPTED FY2006 BUDGET</u>	<u>PREVIOUS CHANGES &amp; ROLLOVERS</u>	<u>CURRENT BUDGET AS OF 3/31/06</u>	<u>RECOMMENDED CHANGES</u>	<u>AMENDED BUDGET</u>
<b>SOLID WASTE COLLECTION FUND (#420)</b>					
Sources:					
(1) Appropriation from Fund Balances	0	1,587,516.08	1,587,516.08	0	1,587,516.08 (1)
(2) Adopted Budget	<u>7,150,775</u>	<u>0</u>	<u>7,150,775</u>	<u>0</u>	<u>7,150,775</u>
<b>Total Sources</b>	<u>7,150,775</u>	<u>1,587,516.08</u>	<u>8,738,291.08</u>	<u>0</u>	<u>8,738,291.08</u>

Uses:

(1) Old Landfill Project (8081)	0	1,190,002.94	1,190,002.94	0	1,190,002.94 (2)
---------------------------------	---	--------------	--------------	---	------------------

(2) Changes/Prior FY 06 Amending Bgt. Resolution (Net)	0	1,192,753.14	1,192,753.14	0	1,192,753.14
(3) Adopted Budget-Reconciliation Balance	6,355,535	0	6,355,535	0	6,355,535
<b>Total Uses</b>	<b>6,355,535</b>	<b>2,382,756.08</b>	<b>8,738,291.08</b>	<b>0</b>	<b>8,738,291.08</b>

**NOTES:**

- (1) The available fund balance as of 9/30/05 was more than enough to cover this appropriation.
- (2) The previous changes and rollovers amount includes \$193,929 increase related to the contract with Environmental Barrier Company, LLC.  
This increase was approved via agenda item # 050876 at the February 13, 2006 City Commission meeting.

**GENERAL INSURANCE FUND (#503)**

Sources:

(1) Appropriation from Fund Balances	0	116,654.23	116,654.23	0	116,654.23 (1)
(2) Gallagher Insurance Refund	0	610,876.00	610,876.00	0	610,876.00 (2)
(3) Adopted Budget	6,619,778	0	6,619,778	0	6,619,778
<b>Total Sources</b>	<b>6,619,778</b>	<b>727,530.23</b>	<b>7,347,308.23</b>	<b>0</b>	<b>7,347,308.23</b>

Uses:

(1) Rollover of Prior Year Encumbrances	0	116,654.23	116,654.23	0	116,654.23
(2) Transfer to General Capital Projects Fund (302)	0	610,876.00	610,876.00	0	610,876.00 (3)
(3) Adopted Budget-Reconciliation Balance	6,432,038	0	6,432,038	0	6,432,038
<b>Total Uses</b>	<b>6,432,038</b>	<b>727,530.23</b>	<b>7,159,568.23</b>	<b>0</b>	<b>7,159,568.23</b>

**NOTES:**

- (1) This is to fund the rollover of prior year encumbrances.
- (2) This is the General Government portion of the refund from Gallagher.
- (3) The Gallagher refund was used for automation expenditures (i.e., laptops, E/Gov software, streaming video, etc.) in the General Capital Projects Fund.

**RETIREE HEALTH INSURANCE FUND (#507)**

Sources:

(1) Appropriation from Fund Balances	0	4,430	4,430	(4,430)	0
(2) Adopted Budget	6,101,307	0	6,101,307	(6,101,307)	0
<b>Total Sources</b>	<b>6,101,307</b>	<b>4,430</b>	<b>6,105,737</b>	<b>(6,105,737)</b>	<b>0 (1)</b>

Uses:

(1) Rollover of Prior Year Encumbrances	0	4,430	4,430	(4,430)	0
(2) Adopted Budget-Reconciliation Balance	3,454,196	0	3,454,196	(3,454,196)	0
<b>Total Uses</b>	<b>3,454,196</b>	<b>4,430</b>	<b>3,458,626</b>	<b>(3,458,626)</b>	<b>0 (1)</b>

**NOTE:**

- (1) In order to comply with GAAP classification standards, this Fund is being reclassified from an Internal Service Fund to a Trust Fund.

**ATTACHMENT "A"**

RETIREE HEALTH INSURANCE TRUST FUND (#601)	ADOPTED FY2006 BUDGET	PREVIOUS CHANGES & ROLLOVERS	CURRENT BUDGET AS OF 3/31/06	RECOMMENDED CHANGES	AMENDED BUDGET
Sources:					
(1) Appropriation from Fund Balances (Reclassified)	0	4,430	4,430	0	4,430
(2) Adopted Budget (Reclassified)	6,101,307	0	6,101,307	0	6,101,307
<b>Total Sources</b>	<b>6,101,307</b>	<b>4,430</b>	<b>6,105,737</b>	<b>0</b>	<b>6,105,737</b>
Uses:					
(1) Rollover of Prior Year Encumbrances (Reclassified)	0	4,430	4,430	0	4,430
(2) Adopted Budget-Reconciliation Balance (Reclassified)	3,454,196	0	3,454,196	0	3,454,196
<b>Total Uses</b>	<b>3,454,196</b>	<b>4,430</b>	<b>3,458,626</b>	<b>0</b>	<b>3,458,626</b>

**NOTE:**

(1) This Trust Fund (601) replaces the Internal Service Fund (507) to be consistent with GAAP practices.