

**CITY OF GAINESVILLE
GENERAL FUND
COMPARATIVE BALANCE SHEET
SEPTEMBER 30, 2013 AND 2014**

<u>ASSETS</u>	<u>FY13</u>	<u>FY14</u>	<u>Increase (Decrease)</u>	<u>% Change</u>
Equity in Pooled Cash and Investments	\$ 11,269,712	\$ 13,153,835	\$ 1,884,123	16.72%
Accounts Receivable:				
Miscellaneous	2,792,987	2,722,484	(70,503)	-2.52%
PC & Lifequest	137,285	162,974	25,689	18.71%
Notes Receivable:				
CRA Notes Receivable	2,804,253	2,577,274	(226,979)	-8.09%
Advances to Other Funds	152,398	145,865	(6,533)	-4.29%
Due from Other Funds	3,766,559	4,038,218	271,659	7.21%
Inventories	18,050	13,249	(4,801)	-26.60%
TOTAL ASSETS	<u>\$ 20,941,244</u>	<u>\$ 22,813,899</u>	<u>\$ 1,872,655</u>	8.94%
 <u>LIABILITIES AND FUND BALANCES</u>				
LIABILITIES				
Accounts Payable and Accrued Liabilities	\$ 1,290,405	\$ 1,636,840	\$ 346,435	26.85%
Accrued Payroll	1,594,033	1,487,134	(106,899)	-6.71%
Deferred Revenues	547,227	556,946	9,719	1.78%
Performance Deposits	369,116	364,988	(4,128)	-1.12%
Total Liabilities	<u>3,800,781</u>	<u>4,045,908</u>	<u>245,127</u>	6.45%
 FUND BALANCES				
Nonspendable	2,959,587	2,753,498	(206,089)	-6.96%
Assigned	772,730	1,494,098	721,368	93.35%
Unassigned	13,408,146	14,520,395	1,112,249	8.30%
Total Fund Balances	<u>17,140,463</u>	<u>18,767,991</u>	<u>1,627,528</u>	9.50%
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 20,941,244</u>	<u>\$ 22,813,899</u>	<u>\$ 1,872,655</u>	8.94%

Fund Description: The General Fund accounts for the resources and the uses traditionally associated with government, which are not required to be budgeted and accounted for in another fund type. The General Fund is the City's only major fund.

Funding Sources: The funding sources of the General Fund are received through taxes, licenses and permits, intergovernmental agreements, charges for services, fines and forfeitures, transfers in, and miscellaneous revenues.

Fund Spending: The General Fund spending is assigned by the City Commission based on management's recommendation. Each year the City Commission holds public meetings to set the fiscal year budget. The unassigned balance of the fund balance represents the amount of fund balance that can be used to spend on one-time large projects, emergency funding due to natural disasters or other one-time events the City may experience. It should not be used for to cover deficits of normal governmental operations.

**CITY OF GAINESVILLE
GENERAL FUND
STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

<u>FUND BALANCE</u>	<u>10/1/2013</u>	<u>INCREASES (DECREASES)</u>	<u>9/30/2014</u>
Nonspendable			
Inventories	\$ 18,050	\$ (4,801)	\$ 13,249
Long-term Receivables:			
LifeQuest	85,761	25,689	111,450
PC Loans	51,524	-	51,524
CRA Note - Commerce Building	445,649	(56,490)	389,159
CRA Note - Lofts Project (Stringfellow)	304,468	(19,572)	284,896
CRA Note - 5th Avenue	370,267	(33,599)	336,668
CRA Note - Courthouse Parking	933,957	(66,607)	867,350
CRA Note - Eastside	204,521	(13,830)	190,691
CRA Note - 2nd Avenue	545,390	(36,879)	508,511
Total Nonspendable	2,959,587	(206,089)	2,753,498
Assigned			
Encumbrances	95,436	13,023	108,459
Contract Issues	120,538	25,462	146,000
FY15 Budget	-	884,024	884,024
Planning & Development Svcs Rollover	-	30,000	30,000
CRA Expansion Study Rollover	-	8,097	8,097
FSAA Rollover	-	25,000	25,000
City Auditor Search Rollover	-	6,000	6,000
FOP Contract Issues FY14	-	265,518	265,518
Empowerment Center Bus Passes	-	15,000	15,000
Neighborhood Improvement Rollover	60,000	(54,000)	6,000
Code Enforcement Demolition Rollover	5,236	(5,236)	-
Equal Opportunity Office Renovation Rollover	13,000	(13,000)	-
CWA FY13 Retro Pay Estimate	148,520	(148,520)	-
GPD Headquarters-Audio Visual	330,000	(330,000)	-
Total Assigned	772,730	721,368	1,494,098
Unassigned	13,408,146	1,112,249	14,520,395
TOTAL FUND BALANCE	\$ 17,140,463	\$ 1,627,528	\$ 18,767,991

**CITY OF GAINESVILLE
GENERAL FUND
REVENUE AND OTHER SOURCES OF FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>% OF BUDGET</u>
TAXES:			
Real Property, Net	\$ 22,715,883	\$ 22,530,748	99.18%
Local Option Gas Tax	776,768	749,745	96.52%
Home Occupational Permits	26,748	26,326	98.42%
Business Tax	928,541	820,794	88.40%
Payment in Lieu of Taxes - GHA	45,000	40,226	89.39%
Utility Taxes	10,413,931	10,412,699	99.99%
Local Telecommunications Service Tax	4,799,488	4,431,329	92.33%
Hazardous Materials Tax	205,219	156,450	76.24%
TOTAL TAXES	39,911,578	39,168,317	98.14%
LICENSES AND PERMITS:			
Landlord Licensing Fee	904,295	896,247	99.11%
Miscellaneous Permits	5,800	12,292	211.93%
Taxi Licenses	10,825	15,779	145.76%
TOTAL LICENSES AND PERMITS	920,920	924,318	100.37%
INTERGOVERNMENTAL:			
State Revenue Sharing	2,742,201	2,904,795	105.93%
Mobile Home Licenses	34,360	36,291	105.62%
Beverage Licenses	105,003	110,686	105.41%
½¢ Sales Tax	6,522,064	6,672,508	102.31%
FDOT Traffic Signal Maintenance	233,645	235,885	100.96%
FDOT Street Light Maintenance	454,930	534,506	117.49%
Firefighters Supplemental Compensation	77,413	74,980	96.86%
County & MTPO Cont. to Bike Program	12,487	18,145	145.31%
Insurance Tax Revenue	1,218,069	1,259,995	103.44%
TOTAL INTERGOVERNMENTAL	11,400,172	11,847,791	103.93%

**CITY OF GAINESVILLE
GENERAL FUND
REVENUE AND OTHER SOURCES OF FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>% OF BUDGET</u>
CHARGES FOR SERVICES:			
Airport Security Services	335,759	346,746	103.27%
Airport Fire Services	488,486	467,606	95.73%
SRO Contract	189,725	349,247	184.08%
Miscellaneous Fees - GPD	65,236	155,900	238.98%
Police Training Cost Recovery	42,912	52,589	122.55%
Fire Inspection Fees	73,758	37,177	50.40%
Miscellaneous Fees - GFR	28,784	35,651	123.86%
Zoning Fees	147,939	242,725	164.07%
Document Reproduction Fees	19,148	26,196	136.81%
Environment and Development Review Fees	3,554	3,550	99.89%
Traffic Review Fees	4,856	6,615	136.22%
Traffic Engineering - Small Cities	87,288	35,621	40.81%
Traffic Signals - County	196,292	196,892	100.31%
Cemetery Fees	29,322	34,001	115.96%
Cemetery-Repayment of Loan	7,385	18,047	244.37%
Transportation - Parking	198,397	293,681	148.03%
Parking Garage	173,224	157,005	90.64%
Parking Garage-Rental	80,415	37,870	47.09%
Other Transportation Projects	55,398	17,383	31.38%
Neighborhood Parking Decals	5,596	9,574	171.09%
Recreation Fees	71,573	33,595	46.94%
Recreation - Adult Sports	38,526	20,041	52.02%
Recreation - Youth Sports	7,698	7,314	95.01%
Swimming Pools	241,987	265,060	109.53%
Summer Program Fees	57,382	43,794	76.32%
Recreation Fees/Center	96,967	76,598	78.99%
Special Events Processing Fees	589	963	163.50%
PRCA Fees	63,355	30,469	48.09%
City Attorney Services for GRU	175,121	170,121	97.14%
Utility Indirect Services	2,087,428	2,087,428	100.00%
RTS Indirect Services	1,155,814	1,155,815	100.00%
CDBG Indirect Services	29,002	29,002	100.00%
SMUF Indirect Services	388,248	388,248	100.00%
Solid Waste Indirect Services	176,155	176,155	100.00%
HOME Indirect Services	7,645	7,645	100.00%
Ironwood Indirect Services	213,485	213,485	100.00%
Fleet Indirect Services	369,945	369,945	100.00%
General Insurance Indirect Services	206,857	206,857	100.00%
EHAB Indirect Services	91,480	87,400	95.54%
Community Redevelopment Indirect Svcs	118,775	118,776	100.00%
FI Building Codes Enforcement Indirect Svcs	287,389	274,326	95.45%
General Pension Indirect Services	101,502	101,503	100.00%
Police Pension Indirect Services	26,368	26,368	100.00%
Fire Pension Indirect Services	26,368	26,368	100.00%
GHA - HUD Contract	60,311	35,906	59.53%
TOTAL CHARGES FOR SERVICES	8,333,444	8,477,258	101.73%

**CITY OF GAINESVILLE
GENERAL FUND
REVENUE AND OTHER SOURCES OF FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>% OF BUDGET</u>
FINES AND FORFEITURES:			
Court Fines and Forfeitures	428,296	464,187	108.38%
Code Enforcement Penalties	63,482	36,248	57.10%
Utility Tax Penalties	-	689	n/a
Municipal Court Costs	3,093	6,475	209.34%
Municipal Ordinance	12,731	-	0.00%
Parking Fines	467,850	519,074	110.95%
False Alarm Penalties-County	245,152	243,384	99.28%
False Alarm Penalties-Fire	80,796	90,731	112.30%
TOTAL FINES AND FORFEITURES	1,301,400	1,360,788	104.56%
MISCELLANEOUS REVENUES:			
UAA Agreement	12,000	-	0.00%
Interest Income	150,000	629,856	419.90%
Unrealized Gain (Loss) on Investments	6,291	582,406	9257.77%
Interest on CRA Notes	124,120	124,119	100.00%
Miscellaneous Interest & Principal	-	172	n/a
Realized Gain on Sale of Investments	350,000	(150,103)	-42.89%
Rental of City Property	476,743	470,778	98.75%
Sale of Surplus Equipment	9,818	9,275	94.47%
Other Miscellaneous Revenues	223,224	170,591	76.42%
Other Contributions	36,707	47,010	128.07%
Porters Oaks Mortgages	694	512	73.78%
Federal Gas Tax Rebate	37,549	26,531	70.66%
TOTAL MISCELLANEOUS REVENUES	1,427,146	1,911,147	133.91%
TOTAL REVENUES	63,294,660	63,689,619	100.62%
TRANSFERS FROM OTHER FUNDS:			
Fire Assessment Fee	5,096,180	5,096,180	100.00%
Cemetery Trust	131,105	131,105	100.00%
Miscellaneous Gifts	11,322	11,322	100.00%
Solid Waste	300,000	300,000	100.00%
School Crossing Guard Trust	43,472	43,472	100.00%
Waste Water Connection Surcharge	190,502	-	0.00%
Water Connection Surcharge	232,835	-	0.00%
Electric	20,196,225	21,706,201	107.48%
Water	6,888,768	5,998,488	87.08%
Gas Utility	2,254,757	2,531,173	112.26%
Wastewater	7,942,304	6,748,114	84.96%
GRU Comm	396,034	332,865	84.05%
RTS	61,887	60,771	98.20%
TOTAL TRANSFERS	43,745,391	42,959,691	98.20%
TOTAL SOURCES	\$ 107,040,051	\$ 106,649,310	99.63%

**CITY OF GAINESVILLE
GENERAL FUND
COMPARATIVE REVENUES AND OTHER SOURCES OF FUNDS
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2014**

	FY13	FY14	Increase (Decrease)	% Change
TAXES:				
Real Property, Net	\$ 22,407,757	\$ 22,530,748	\$ 122,991	0.55%
Local Option Gas Tax	719,682	749,745	30,063	4.18%
Home Occupational Permits	26,710	26,326	(384)	-1.44%
Business Tax	813,244	820,794	7,550	0.93%
Payment in Lieu of Taxes - GHA	35,454	40,226	4,772	13.46%
Utility Taxes	10,780,430	10,412,699	(367,731)	-3.41%
Local Telecommunications Service Tax	4,676,956	4,431,329	(245,627)	-5.25%
Hazardous Materials Tax	162,359	156,450	(5,909)	-3.64%
TOTAL TAXES	39,622,592	39,168,317	(454,275)	-1.15%
LICENSES AND PERMITS:				
Landlord Licensing Fee	881,127	896,247	15,120	1.72%
Miscellaneous Permits	5,550	12,292	6,742	121.48%
Taxi Licenses	12,764	15,779	3,015	23.62%
TOTAL LICENSES AND PERMITS	899,441	924,318	24,877	2.77%
INTERGOVERNMENTAL:				
State Revenue Sharing	2,682,857	2,904,795	221,938	8.27%
Mobile Home Licenses	30,266	36,291	6,025	19.91%
Beverage Licenses	107,145	110,686	3,541	3.30%
½¢ Sales Tax	6,441,998	6,672,508	230,510	3.58%
FDOT Traffic Signal Maintenance	228,356	235,885	7,529	3.30%
FDOT Street Light Maintenance	441,581	534,506	92,925	21.04%
Firefighters Supplemental Compensation	75,761	74,980	(781)	-1.03%
County & MTPO Cont. to Bike Program	8,448	18,145	9,697	114.78%
Insurance Tax Revenue (intergov in CAFR)	1,170,024	1,259,995	89,971	7.69%
TOTAL INTERGOVERNMENTAL	11,186,436	11,847,791	661,355	5.91%

**CITY OF GAINESVILLE
GENERAL FUND
COMPARATIVE REVENUES AND OTHER SOURCES OF FUNDS
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2014**

	<u>FY13</u>	<u>FY14</u>	<u>Increase (Decrease)</u>	<u>% Change</u>
CHARGES FOR SERVICES:				
Airport Security Services	369,473	346,746	(22,727)	-6.15%
Airport Fire Services	479,692	467,606	(12,086)	-2.52%
SRO Contract	190,725	349,247	158,522	83.12%
Miscellaneous Fees - GPD	57,670	155,900	98,230	170.33%
Police Training Cost Recovery	42,071	52,589	10,518	25.00%
Fire Inspection Fees	59,641	37,177	(22,464)	-37.67%
Miscellaneous Fees - GFR	33,931	35,651	1,720	5.07%
Zoning Fees	153,762	242,725	88,963	57.86%
Document Reproduction Fees	16,810	26,196	9,386	55.84%
Environment and Development Review Fees	4,000	3,550	(450)	-11.25%
Traffic Review Fees	3,150	6,615	3,465	110.00%
Traffic Engineering - Small Cities	59,339	35,621	(23,718)	-39.97%
Traffic Signals - County	210,648	196,892	(13,756)	-6.53%
Cemetery Fees	32,914	34,001	1,087	3.30%
Cemetery-Repayment of Loan	15,017	18,047	3,030	20.18%
Transportation - Parking	268,492	293,681	25,189	9.38%
Parking Garage	166,156	157,005	(9,151)	-5.51%
Parking Garage-Rental	55,114	37,870	(17,244)	-31.29%
Other Transportation Projects	32,806	17,383	(15,423)	-47.01%
Neighborhood Parking Decals	8,506	9,574	1,068	12.56%
Recreation Fees	47,378	33,595	(13,783)	-29.09%
Recreation - Adult Sports	20,000	20,041	41	0.21%
Recreation - Youth Sports	9,533	7,314	(2,219)	-23.28%
Swimming Pools	225,439	265,060	39,621	17.58%
Summer Program Fees	60,154	43,794	(16,360)	-27.20%
Recreation Fees/Center	81,774	76,598	(5,176)	-6.33%
Special Events Processing Fees	1,650	963	(687)	-41.64%
Broadcast Services	600	-	(600)	-100.00%
City Attorney Services for GRU	164,266	170,121	5,855	3.56%
Utility Indirect Services	1,988,027	2,087,428	99,401	5.00%
RTS Indirect Services	1,050,740	1,155,815	105,075	10.00%
CDBG Indirect Services	76,724	29,002	(47,722)	-62.20%
SMUF Indirect Services	352,953	388,248	35,295	10.00%
Solid Waste Indirect Services	160,141	176,155	16,014	10.00%
HOME Indirect Services	7,281	7,645	364	5.00%
Ironwood Indirect Services	194,077	213,485	19,408	10.00%
Fleet Indirect Services	352,329	369,945	17,616	5.00%
General Insurance Indirect Services	188,052	206,857	18,805	10.00%
EHAB Indirect Services	83,300	87,400	4,100	4.92%
Community Redevelopment Indirect Svcs	107,978	118,776	10,798	10.00%
FI Building Codes Enforcement Indirect Svcs	261,263	274,326	13,063	5.00%
General Pension Indirect Services	96,669	101,503	4,834	5.00%
Police Pension Indirect Services	25,113	26,368	1,255	5.00%
Fire Pension Indirect Services	25,113	26,368	1,255	5.00%
GHA - HUD Contract	51,328	35,906	(15,422)	-30.05%
TOTAL CHARGES FOR SERVICES	7,891,799	8,477,258	585,459	7.42%

**CITY OF GAINESVILLE
GENERAL FUND
COMPARATIVE REVENUES AND OTHER SOURCES OF FUNDS
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2014**

	FY13	FY14	Increase (Decrease)	% Change
FINES AND FORFEITURES:				
Court Fines and Forfeitures	454,074	464,187	10,113	2.23%
Code Enforcement Penalties	66,092	36,248	(29,844)	-45.16%
Utility Tax Penalties	-	689	689	n/a
Municipal Court Costs	7,488	6,475	(1,013)	-13.53%
Municipal Ordinance	5,419	-	(5,419)	-100.00%
Parking Fines	336,095	519,074	182,979	54.44%
False Alarm Penalties-County	221,263	243,384	22,121	10.00%
False Alarm Penalties-Fire	82,483	90,731	8,248	10.00%
TOTAL FINES AND FORFEITURES	1,172,914	1,360,788	187,874	16.02%
MISCELLANEOUS REVENUES:				
UAA Agreement	6,379	-	(6,379)	-100.00%
Interest Income	653,944	629,856	(24,088)	-3.68%
Unrealized Gain (Loss) on Investments	(1,209,310)	582,406	1,791,716	-148.16%
Interest on CRA Notes	134,445	124,119	(10,326)	-7.68%
Miscellaneous Interest & Principal	2,920	172	(2,748)	-94.11%
Realized Gain/(Loss) on Sale of Investments	(76,744)	(150,103)	(73,359)	95.59%
Rental of City Property	352,236	470,778	118,542	33.65%
Sale of Surplus Equipment	10,980	9,275	(1,705)	-15.53%
Sale of Surplus Land	(2,214)	-	2,214	-100.00%
Other Miscellaneous Revenues	113,041	170,591	57,550	50.91%
Other Contributions	32,236	47,010	14,774	45.83%
Porters Oaks Mortgages	717	512	(205)	-28.59%
Federal Gas Tax Rebate	34,850	26,531	(8,319)	-23.87%
TOTAL MISCELLANEOUS REVENUES	53,480	1,911,147	1,857,667	3473.57%
TOTAL REVENUES	60,826,662	63,689,619	2,862,957	4.71%
TRANSFERS FROM OTHER FUNDS:				
Fire Assessment Fee	5,022,902	5,096,180	73,278	1.46%
Cemetery Trust	119,186	131,105	11,919	10.00%
Miscellaneous Gifts	35,524	11,322	(24,202)	-68.13%
Solid Waste	300,000	300,000	-	0.00%
School Crossing Guard Trust	43,472	43,472	-	0.00%
Art in Public Places	9,000	-	(9,000)	-100.00%
General Insurance Fund	300,000	-	(300,000)	-100.00%
Cultural Affairs	2,000	-	(2,000)	-100.00%
ARRA Capital Project Fund	1,914	-	(1,914)	-100.00%
Electric	20,134,035	21,706,201	1,572,166	7.81%
Water	5,824,749	5,998,488	173,739	2.98%
Gas Utility	2,539,681	2,531,173	(8,508)	-0.34%
Wastewater	7,770,189	6,748,114	(1,022,075)	-13.15%
GRU Comm	387,804	332,865	(54,939)	-14.17%
RTS	58,602	60,771	2,169	3.70%
TOTAL TRANSFERS	42,549,058	42,959,691	410,633	0.97%
TOTAL SOURCES	\$ 103,375,720	\$ 106,649,310	\$ 3,273,590	3.17%

**CITY OF GAINESVILLE
GENERAL FUND
EXPENDITURES, ENCUMBRANCES AND OTHER USES OF FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

<u>DEPARTMENT</u>	<u>BUDGET</u>	<u>ENCUMBRANCES</u>	<u>EXPENDITURES</u>	<u>TOTAL OBLIGATIONS</u>	<u>EXPENDITURES % OF BUDGET</u>	<u>TOTAL % of BUDGET</u>
Neighborhood Improvement	\$ 1,416,656	\$ 4,170	\$ 1,178,341	\$ 1,182,511	83.18%	83.47%
Economic Development	194,495	-	174,680	174,680	89.81%	89.81%
Planning and Development Svcs.	1,586,889	-	1,587,875	1,587,875	100.06%	100.06%
Administrative Services	414,881	-	375,293	375,293	90.46%	90.46%
City Commission	382,041	-	370,560	370,560	96.99%	96.99%
Clerk of the Commission	630,976	-	594,786	594,786	94.26%	94.26%
City Manager	903,571	-	908,324	908,324	100.53%	100.53%
City Auditor	500,569	-	492,393	492,393	98.37%	98.37%
City Attorney	1,657,959	-	1,512,396	1,512,396	91.22%	91.22%
Information Technology	1,888,640	-	1,888,717	1,888,717	100.00%	100.00%
Budget & Finance	2,651,448	-	2,568,277	2,568,277	96.86%	96.86%
Equal Opportunity	662,025	-	665,829	665,829	100.57%	100.57%
Public Works	10,547,460	13,943	9,771,484	9,785,427	92.64%	92.78%
Police	32,925,932	21,827	31,686,133	31,707,960	96.23%	96.30%
Fire	16,794,595	6,255	16,876,340	16,882,595	100.49%	100.52%
Combined Communication Center	3,929,574	-	4,077,690	4,077,690	103.77%	103.77%
Parks, Recreation and Cultural Affairs	6,983,485	958	6,958,555	6,959,513	99.64%	99.66%
Human Resources	1,332,027	-	1,077,882	1,077,882	80.92%	80.92%
Facilities Management	2,069,608	596	1,994,975	1,995,571	96.39%	96.42%
Risk Management	6,741	-	6,633	6,633	98.40%	98.40%
Public Information Office	390,290	-	369,204	369,204	94.60%	94.60%
TOTAL DEPARTMENTAL	87,869,862	47,749	85,136,367	85,184,116	96.89%	96.94%
NON-DEPARTMENTAL						
Alachua County Street Lights	1,090,590	-	996,846	996,846	91.40%	91.40%
Contingencies	89,765	-	20,195	20,195	22.50%	22.50%
Other Non-Departmental	2,677,600	60,710	2,227,454	2,288,164	83.19%	85.46%
TOTAL NON-DEPARTMENTAL	3,857,955	60,710	3,244,495	3,305,205	84.10%	85.67%
TOTAL EXP./ENC.	91,727,817	108,459	88,380,862	88,489,321	96.35%	96.47%
TRANSFERS TO OTHER FUNDS						
Proprietary	1,508,579	-	1,508,579	1,508,579	100.00%	100.00%
Debt Service	11,304,605	-	11,191,798	11,191,798	99.00%	99.00%
Tax Increment Funds	2,031,754	-	2,031,754	2,031,754	100.00%	100.00%
Special Revenue	640,208	-	590,769	590,769	92.28%	92.28%
Capital Projects	1,318,020	-	1,318,020	1,318,020	100.00%	100.00%
TOTAL TRANSFERS	16,803,166	-	16,640,920	16,640,920	99.03%	99.03%
TOTAL USES	\$ 108,530,983	\$ 108,459	\$ 105,021,782	\$ 105,130,241	96.77%	96.87%

**CITY OF GAINESVILLE
GENERAL FUND
EXPENDITURES, ENCUMBRANCES AND OTHER USES OF FUNDS
FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2014**

DEPARTMENT	FY13	FY14	Increase (Decrease)	% Change
Neighborhood Planning	\$ 1,215,847	\$ 1,178,341	\$ (37,506)	-3.08%
Economic Development	141,986	174,680	32,694	23.03%
Planning and Development Svcs.	1,377,706	1,587,875	210,169	15.25%
Administrative Services	384,467	375,293	(9,174)	-2.39%
City Commission	367,939	370,560	2,621	0.71%
Clerk of the Commission	632,876	594,786	(38,090)	-6.02%
City Manager	781,215	908,324	127,109	16.27%
City Auditor	492,475	492,393	(82)	-0.02%
City Attorney	1,576,225	1,512,396	(63,829)	-4.05%
Information Technology	1,816,000	1,888,717	72,717	4.00%
Budget & Finance	2,579,694	2,568,277	(11,417)	-0.44%
Equal Opportunity	589,656	665,829	76,173	12.92%
Public Works	9,443,810	9,771,484	327,674	3.47%
Police	32,861,287	31,686,133	(1,175,154)	-3.58%
Fire	15,401,717	16,876,340	1,474,623	9.57%
Combined Communication Center	3,608,769	4,077,690	468,921	12.99%
Parks, Recreation and Cultural Affairs	7,138,733	6,958,555	(180,178)	-2.52%
Human Resources	1,258,991	1,077,882	(181,109)	-14.39%
Facilities Management	1,968,127	1,994,975	26,848	1.36%
Risk Management	6,140	6,633	493	8.03%
Public Information Office	373,252	369,204	(4,048)	-1.08%
TOTAL DEPARTMENTAL	84,016,912	85,136,367	1,119,455	1.33%
NON-DEPARTMENTAL				
Alachua County Street Lights	932,915	996,846	63,931	6.85%
Contingencies	16,199	20,195	3,996	24.67%
Other Non-Departmental	1,906,429	2,227,454	321,025	16.84%
TOTAL NON-DEPARTMENTAL	2,855,543	3,244,495	388,952	13.62%
TOTAL EXPENDITURES	86,872,455	88,380,862	1,508,407	1.74%
TRANSFERS TO OTHER FUNDS				
Proprietary	1,276,278	1,508,579	232,301	18.20%
Debt Service	10,243,129	11,191,798	948,669	9.26%
Tax Increment Funds	1,900,556	2,031,754	131,198	6.90%
Special Revenue	546,437	590,769	44,332	8.11%
Capital Projects	3,084,127	1,318,020	(1,766,107)	-57.26%
TOTAL TRANSFERS	17,050,527	16,640,920	(409,607)	-2.40%
TOTAL USES	\$ 103,922,982	\$ 105,021,782	\$ 1,098,800	1.06%

SUMMARY OF FY14 GENERAL FUND FINANCIAL RESULTS

	Budget	Actual	\$ Difference	% Difference
Revenues				
Utility Transfer	38,101,425	37,316,841	(784,584)	-2.06%
Property Tax	22,715,883	22,530,748	(185,135)	-0.82%
Utility Tax	10,413,931	10,412,699	(1,232)	-0.01%
Charges For Services	8,333,444	8,477,258	143,814	1.73%
Half Cent Sales Tax	6,522,064	6,672,508	150,444	2.31%
Fire Assessment	5,096,180	5,096,180	-	0.00%
Communications Services Tax	4,799,488	4,431,329	(368,159)	-7.67%
State Revenue Sharing	2,742,201	2,904,795	162,594	5.93%
Other Revenues	8,315,435	8,806,952	491,517	5.91%
Total Revenues	107,040,051	106,649,310	(390,741)	-0.37%
Expenditures				
Personal Services	64,837,533	63,356,497	(1,481,036)	-2.28%
Operating	26,269,284	24,621,067	(1,648,217)	-6.27%
Debt Service	11,304,605	11,191,799	(112,806)	-1.00%
Non-departmental, capital, transfers & other	6,119,561	5,852,419	(267,142)	-4.37%
Total Expenditures	108,530,983	105,021,782	(3,509,201)	-3.23%
Revenue over (under) expenditures	(1,490,932)	1,627,528	3,118,460	

	% of Budgeted	
	\$	Revenue
Unassigned fund balance @ 9/30/13	13,408,146	12.53%
Unassigned fund balance @ 9/30/14	14,520,395	13.64%
Policy requirement for unassigned fund balance @ 9/30/14	10,648,409	10.00%
Unassigned fund balance above policy requirement @ 9/30/14	3,871,986	3.64%