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RESOLUTION NO. 190397

**A Resolution of the City Commission of the City of
Gainesville, Florida; relating to its General Government
Budget for the 2019-2020 fiscal year beginning October 1,
2019 and ending September 30, 2020; adopting the Final
General Government Financial and Operating Plan
Budget; and providing an immediate effective date.**

WHEREAS, July 18, 2019, the City Commission of the City of Gainesville, Florida,
adopted Resolution No. 190137, which approved a proposed tentative General Government
Financial and Operating Plan Budget for the City of Gainesville, Florida; and

WHEREAS, on September 12, 2019, the City Commission of the City of Gainesville,
Florida, adopted Resolution No. 190315 which adopted the Tentative General Government
Financial and Operating Plan Budget; and

WHEREAS, the City Commission has this date adopted Resolution No. 190383 approving
a Final Millage Rate to fund the said Final General Government Financial and Operating Plan
Budget;

WHEREAS, the City Commission of the City of Gainesville, Florida, has complied with
all conditions precedent to the adoption of the General Government Financial and Operating Plan
Budget;

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

Section 1. The Final General Government Financial and Operating Plan Budget for Fiscal
Year 2019-2020 attached hereto as Exhibit "A", is hereby approved and adopted.

Exhibit "A"

Proposed General Fund Increment Detail

Adjustments to Baseline

Adjustments to the baseline equaling \$3.9 million include updated revenue projections as well as contractual changes and previously entered into commitments. These took the City's General Fund from a projected deficit of \$847,863 in FY20 to an adjusted surplus of \$91,407 in FY20 and approximately \$1.2 million in FY21.

	FY20			FY21		
	Surplus/ (Deficit)	Revenues	Expenditures	Surplus/ (Deficit)	Revenues	Expenditures
Beginning Baseline Revenues		126,256,621			128,674,519	
Beginning Baseline Expenditures			127,104,484			127,959,226
Beginning Baseline Surplus/(Deficit)	(847,863)			715,293		
Adjustments to Baseline						
Fire Assessment to 50% of Assessable Budget (FFPU \$133)		1,284,961	-		1,349,563	-
June 1st Preliminary Property Tax Increase		1,150,061	-		1,173,062	-
Elimination of Inmate Crews in FY19		-	621,752		-	621,752
Additional FY20 Bond Issuance Annual Payment		-	874,000		-	1,442,733
Baseline Surplus / (Deficit)	91,407			1,173,433		

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Personal Services Increments

The City of Gainesville continues to focus on employee compensation including merit increases, living wage and associated compression as well as implementation of the Total Rewards study. The compounding effect of the living wage increases to \$13.75 in FY20 and \$14.25 in FY21, merit increases, and Total Reward implementation, results in an expense increase of \$1.3 million in FY20 and \$1.2 million in FY21.

	FY20			FY21		
	Surplus/ (Deficit)	Revenues	Expenditures	Surplus/ (Deficit)	Revenues	Expenditures
Baseline Surplus / (Deficit)	91,407			1,173,433		
Personal Services Increments						
Merit Increase 2%		-	1,003,963	-		1,024,043
Benefit adjustment and salary adjustments		-	125,000	-		125,000
Living Wage at \$13.75		-	120,375	-		-
Compression at \$13.75		-	192,954	-		-
Living Wage at \$14.25		-	-	-		101,303
Compression at \$14.25		-	-	-		197,112
Total Rewards Implementation*		-	700,000	-		600,000
Retirement adjustment		-	(885,568)	-		(885,568)
Baseline Surplus / (Deficit)	(1,165,317)			11,543		

* \$800,000 set aside in FY19 will be used in Total Rewards implementation in FY20.

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City Manager Recommended Increments

The City Manager's proposed increments total \$1.2 million for FY20 and FY21. Approximately \$338,000 of the increments are due to the transfer of personal and operating costs for Bo Diddley Plaza and Depot Park operations from the Consolidated CRA Trust Fund, formerly known as the Community Redevelopment Agency (CRA), to Parks, Recreation & Cultural Affairs within the General Fund.

	FY20		FY21			
	Surplus/ (Deficit)	Revenues	Expenditures	Surplus/ (Deficit)	Revenues	Expenditures
Adjusted Surplus / (Deficit)	(1,165,317)			11,543		
City Manager recommended increments						
Project Dox Software	-	-	35,710	-	-	35,710
Special Events Coordinator (1.00 Full-Time Equivalent)	-	-	75,000	-	-	75,000
Executive Chief of Staff (1.00 FTE)	-	-	150,000	-	-	150,000
Computer Systems Analyst (.50 FTE)	-	-	41,179	-	-	41,179
Citizen Free Wi-Fi and Bandwidth	-	-	48,510	-	-	48,510
Professional Services	-	-	30,000	-	-	-
Program Coordinator (1.00 FTE)	-	-	65,242	-	-	65,242
Program Coordinator supplies	-	-	6,500	-	-	6,500
Right Of Way Permits	-	71,742	-	-	71,742	-
Executive Assistant (1.00 FTE)	-	-	62,180	-	-	62,180
Executive Assistant Supplies	-	-	2,000	-	-	2,000
(ROW) Mowing Program Labor Crew Leader II (1.00 FTE)	-	-	62,180	-	-	62,180
(ROW) Mowing Program Maintenance Worker I (6.00 FTE's)	-	-	174,669	-	-	174,669
(ROW) Mowing Program Uniforms and Supplies	-	-	42,750	-	-	42,750
(ROW) Mowing Program Existing Budget	-	-	(371,779)	-	-	(371,779)
Traffic Signs Supplies	-	-	28,000	-	-	28,000
Traffic Operations Underground Contract	-	-	60,000	-	-	60,000
Convert GPD Temporary Employees to Full Time (2.00 FTE's)	-	-	145,000	-	-	145,000
GFR Overtime	-	-	145,000	-	-	145,000
RTS Radio Access Charge	-	-	-	-	-	70,000
Transfer Bo Diddley Recreation Supervisor (1.00 FTE)	-	-	82,199	-	-	82,199
Transfer Bo Diddley Events Coordinator (1.00 FTE)	-	-	60,632	-	-	60,632
Transfer Bo Diddley Recreation Aide I (1.00 FTE)	-	-	36,970	-	-	36,970
Transfer Bo Diddley Operating Expenses	-	-	51,278	-	-	51,278
Transfer Depot Park Operating Expenses	-	-	107,225	-	-	107,225
Musco Control Link	-	-	6,000	-	-	6,000
Sweetwater Wetlands Park Operating Expenses	-	-	19,040	-	-	19,040
Class & Comp Memberships	-	-	50,959	-	-	7,459
Communications Operating Expenses	-	-	42,400	-	-	34,400
Public Record Archiving	-	-	5,000	-	-	5,000
City Auditor increments						
Audit Command Language Contract	-	-	1,350	-	-	1,350
InTouch Hotline Contract	-	-	1,250	-	-	1,250
Association of Local Government Auditors Peer Review Audit	-	-	5,000	-	-	-
Equal Opportunity increments						
Operating Expenses for Analyst	-	-	5,998	-	-	5,998
Adjusted Surplus / (Deficit)	(2,371,017)			(1,177,657)		

City Commission Increments

The City Commission increments total \$1.8 million in FY20 and \$891,000 in FY21. Revenue reduction in the amount of \$574,275 in FY20 and \$1.1 million in FY21 is the result of eliminating the 1.5% annual inflation factor to the General Fund Transfer. All of the increments are detailed below and include the use of unassigned fund balance for one-time projects. An asterisk indicates that the increment includes one-time expenditures.

	FY20		FY21			
	Surplus/ (Deficit)	Revenues	Expenditures	Surplus/ (Deficit)	Revenues	Expenditures
Adjusted Surplus/ (Deficit)	(2,371,017)			(1,177,657)		
Commissioner Increments:						
Keep GFT Flat (Loss of 1.5% inflation)		(574,275)	=		(1,157,165)	=
Teen Political Forum & Student Commission		=	5,000		=	5,000
Historic Preservation Planner (.50 Full-Time Equivalent)		=	40,000		=	40,000
Youth Internship Program		=	15,000		=	15,000
Teen Nights in Summer Program		=	15,000		=	15,000
Fire Inspector & Supplies (1.00 FTE)		=	121,720		=	87,320
GPD Diversion & Deflection Program (2.00 FTE's)		=	128,000		=	128,000
Equity Toolkit & supplies (2.00 FTE's)		=	441,735		=	441,735
City Hall Fountain Maintenance		=	2,400		=	2,400
Landlord Mitigation Fund *		=	15,000		=	=
Working Food Programming *		=	25,000		=	=
StartUpGNV For Job Recruitment Assistance *		=	25,000		=	=
2020 US Census Count *		=	125,000		=	=
Rental Housing Implementation *		=	150,000		=	=
Crosswalk Painting Program *		=	5,000		=	=
After School Programming *		=	50,000		=	=
Broadband Study*		=	50,000		=	=
Adjusted Surplus / (Deficit)	(4,159,147)			(3,069,277)		

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Budget Reconciling Items

During the June 5, 2019 City Commission meeting, the City Commission tentatively agreed to a proposed budget with the use of General Fund fund balance in FY20 for one-time and pilot increments and an increase in the property tax millage rate.

	FY20		FY21			
	Surplus/ (Deficit)	Revenues	Expenditures	Surplus/ (Deficit)	Revenues	Expenditures
Adjusted Surplus / (Deficit)	(4,159,147)			(3,069,277)		
Balancing Items						
Use of Fund Balance for one-time spending / pilots		445,000	-	-	-	-
Millage Rate Adjustment to 5.2974 (increase of .5500 mills)		4,560,522	-	4,637,642	-	-
Office 365 Upgrades		-	29,179	-	-	30,000
Bandwidth increased costs		-	25,000	-	-	30,000
Dignity Village Transition		-	74,880	-	-	147,421
Personal Services Departmental Adjustments		-	704,464	-	-	704,464
Adjusted Surplus / (Deficit)	12,853			656,481		

The proposed General Fund budget includes a total of \$132,749,632 in budgeted revenues and \$133,181,778 in budgeted expenditures, resulting in a FY20 deficit of \$432,146 which includes the one-time and pilot program increments of \$445,000. The use of fund balance resulted in an adjusted surplus of \$12,853 in FY20. The proposed surplus in FY21 is available for subsequent adjustments to revenues or expenditures and provides flexibility to adjust to some of the budgetary uncertainties in the near future.

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Proposed Capital Funding

The proposed budget includes funding for the projects contained within the FY20/21 Capital Improvement Plan. Details on all funding sources are included in the Detail section of this document.

USES		FY20	FY21
COM	General replacement of broadcast equipment *	\$ 29,200	\$ 113,000
COM	Upgrading TV12 to High Definition	-	37,500
CRA	College Park Neighborhood Improvements	192,570	-
CRA	College Park Policing Pilot Project	200,000	-
CRA	Cornerstone	33,294	-
CRA	Duval Neighborhood Improvements	11,667	-
CRA	Heartwood Neighborhood	85,000	-
CRA	Heritage Trail	100,000	-
CRA	Innovation District	560,000	-
CRA	Pleasant Street Model Block Housing	76,933	-
CRA	Porters Model Block Housing	250,000	-
CRA	Porters Neighborhood Improvements	150,000	-
CRA	Power District	400,000	-
CRA	South Main Street	20,000	-
CRA	Stormwater Improvements	300,000	-
CRA	University Ave Police Sub-Station	47,797	-
FLEET	Generator For Fleet Management Main Facility	250,000	-
FLEET	Electric Charging Stations *	40,000	-
FMGT	Roof/HVAC/Electrical/Plumbing/Equipment/Finishes *	-	100,000
FMGT	GPD - Walker Administration Building - HVAC Replacement	362,800	-
FMGT	Unscheduled Maintenance & Repairs **	50,000	100,000
FMGT	T.B. McPherson Recreation Center	-	87,500
FMGT	Public Works Office	230,000	-
GFR	Replacement of Fire Station Interior Furnishings Fixtures and Equipment	-	40,000
GFR	Mobile Breathing Air System	16,000	16,000
GFR	Computer Replacement for Emergency Response Apparatus	25,000	25,000
GFR	EMS and Hazmat Medical Response Units and Trailers	45,000	-
GFR	Firefighting Equipment Repair and Replacement Plan	-	25,000
GFR	Fire Station Exterior Improvement & Maintenance	-	45,000
GFR	GFR Fire Rescue Equipment*/Self-Contained Breathing Apparatus	-	175,000

Single asterisks indicate projects that are partially funded while double asterisks represent projects which continue from year to year.

Proposed Capital Funding-CONTINUED

USES		FY20	FY21
GPD	Internal Affairs Site Building Rental	10,000	-
GPD	Drug Task Force Site Building Rental	15,000	-
GPD	Reichert House Fencing	31,500	-
GPD	In Car Cameras *	28,000	101,800
GPD	Body Worn Cameras *	110,000	110,000
GPD	Smart phones *	28,000	28,000
IT	City PC Upgrade	150,000	110,000
IT	Sharepoint Migration *	11,500	-
IT	City Website Update	97,000	57,200
PW	Local Option Gas Tax (LOGT) Transfer to RTS**	690,000	690,000
PW	LOGT Transfer to CIRN Note 2016A**	382,119	380,440
PW	LOGT Transfer to CIRN Note 2016B**	526,320	526,840
PW	LOGT Transfer to County (1% county wide)**	131,143	131,143
PW	NE 9th St Reconstruction	164,000	1,066,000
PW	NW 2nd Street Reconstruction	338,000	-
PW	NE 31 Ave Reconstruction	375,000	-
PW	SW 39th Blvd Reconstruction	-	405,000
PW	SW 35th Blvd Reconstruction	-	190,000
PW	SW 27th St Reconstruction	-	30,000
PW	N Main St Reconstruction	930,000	-
PW	SW 23rd Ter Reconstruction	-	260,000
PW	SE 10th Ave Reconstruction	-	160,000
PW	NE 7th St Reconstruction	525,000	-
PW	SE 2nd Ave Reconstruction	39,000	251,000
MOB	Parking garage stair tower railings	50,000	-
MOB	Mobility Enhancements - Bicycle and Pedestrian Fund	110,000	110,000
MOB	ADA curb ramp retrofits *	50,000	50,000
MOB	Implementation of one-way pair corridors *	58,403	36,903
MOB	Converged Layer2 Network & Server Equipment *	-	70,000
MOB	Parking garage pavement markings	-	20,000

Single asterisks indicate projects that are partially funded while double asterisks represent projects which continue from year to year.

Proposed Capital Funding-CONTINUED

USES		FY20	FY21
PRCA	Forest Park Improvements-turf *	-	12,500
PRCA	Forest Park Improvements- drainage *	-	12,500
PRCA	Playground Repairs & Replacements **	50,000	50,000
PRCA	Northeast Pool Slide Pump	-	30,000
PRCA	Thomas Center-A exterior painting *	64,000	-
PRCA	Nature Park Improvements - Boardwalk Replacement **	50,000	50,000
PRCA	Park repairs **	50,000	50,000
PRCA	Forest Park- bollard replacement	-	5,000
PRCA	Evergreen Cemetery Embankment Stabilization	50,000	-
PRCA	Diving Board Replacements	-	4,000
PRCA	Mickle Pool PVC Liner	118,500	-
PW	Public Works Compound Master Plan	-	78,000
PW	Loader Grapple	-	15,000
PW	Median Repair/Improvement **	-	15,000
PW	Asphalt Section - Pavement Management **	152,554	152,554
PW	Full Asphalt Crew **	494,651	494,831
PW	Road Resurfacing Projects **	1,424,864	1,424,684
RTS	Bus Stop Enhancement Program *	-	100,000
SMUF	Anglewood Levee Improvements	100,000	573,500
SMUF	Hogtown Creek Flood Insurance Update	-	200,000
SMUF	Pension Obligation Bond- S2003a	98,311	105,213
SW	Installation of Garbage & Recycling Compactors Depot Park	64,000	-
SW	Resource Recovery Center (ZeroWaste Initiative)	510,000	-
SW	Screening Equipment for Reuse of Street Sweepings (ZeroWaste Initiative)	53,775	-
WSPP	City Pool Improvements - Locker Room Renovations	1,000,000	-
WSPP	Sweetwater Recreational Trail (SW 16th Ave to Depot Park)	1,075,000	-
WSPP	Rosa B. Williams Center Parking Lot	100,000	-
WSPP	Cofrin Park Nature Center	-	1,000,000
WSPP	Woodland Park Improvements	400,000	-
		\$ 14,180,901	\$ 9,921,108

Single asterisks indicate projects that are partially funded while double asterisks represent projects which continue from year to year.

Proposed Capital Funding from FY20 & FY21 Bond Issuances

FY20 & FY21 Bond Issue Capital Projects

	FY2020	FY2021
Department Wide Radio Replacement	\$ 1,150,000	\$ -
Body Worn Cameras	1,000,000	-
New Fire Ladder Truck 9	1,206,000	-
New Fire Station 9 Evaluation & Land Acquisition	1,500,000	-
ADA Compliance	731,000	-
City Hall Roof Replacement	606,000	-
LED Streetlight Controllers	1,200,000	-
Funding for Advanced Purchases	1,270,990	-
Fire Station 9	-	4,310,000
Southwest Public Safety Annex	-	15,000
Total Proposed FY20 & FY21 General Fund Bond Issue	\$ 8,663,990	\$ 4,325,000

General Fund Reserves

Current policy calls for the City to hold 10% of General Fund revenues in unassigned fund balance. At the end of FY19, the balance is projected to be above the required level.

General Fund Reserves		
Unassigned Fund Balance at 9/30/18	\$	17,671,306
Unassigned Fund Balance at 9/30/19 (projected)	\$	15,864,463
Policy Requirement for Unassigned Fund Balance	\$	12,621,827

General Fund Summary
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	\$ 21,949,989	\$ 19,766,244	\$ 17,671,306	\$ 17,671,306	0.0%	\$ 17,239,141	-2.4%
Sources of Funds by Category:							
Taxes	46,951,564	47,591,321	50,479,208	56,288,466	11.5%	57,436,311	2.0%
Permits, Fees, Assessments	7,565,071	7,370,540	7,397,567	8,729,178	18.0%	8,799,104	0.8%
Intergovernmental	15,320,067	15,535,465	14,987,837	13,672,637	-8.8%	13,822,593	1.1%
Charges for Services	11,393,291	10,925,785	11,992,770	12,998,142	8.4%	13,618,253	4.8%
Fines and Forfeitures	1,115,493	1,000,182	1,128,660	980,079	-13.2%	988,015	0.8%
Miscellaneous Revenues	1,278,598	1,459,305	1,359,400	1,190,970	-12.4%	1,193,024	0.2%
Transfers	36,964,995	37,153,705	38,872,830	38,890,160	0.0%	38,892,063	0.0%
Total Sources	120,589,078	121,036,303	126,218,273	132,749,632	5.2%	134,749,363	1.5%
Uses of Funds:							
General Government	20,630,757	18,245,284	22,201,810	22,275,833	0.3%	22,330,896	0.2%
Public Safety	59,692,637	59,956,795	60,645,383	62,972,833	3.8%	63,378,995	0.6%
Physical Environment	370,342	165,030	150,035	218,301	45.5%	218,880	0.3%
Transportation	12,669,375	11,510,784	13,497,576	14,416,399	6.8%	14,553,572	1.0%
Economic Environment	361,410	405,297	668,750	681,033	1.8%	681,202	0.0%
Human Services	15,000	-	15,000	15,000	0.0%	15,000	0.0%
Cultural & Recreation	9,298,326	8,473,164	9,383,570	11,670,078	24.4%	11,727,096	0.5%
Contingencies	359,006	8,766	2,910,960	2,468,005	-15.2%	2,167,344	-12.2%
Transfers to Other Funds	18,574,108	24,366,123	16,745,189	18,464,314	10.3%	19,019,899	3.0%
Total Uses	121,970,961	123,131,241	126,218,273	133,181,797	5.5%	134,092,883	0.7%
Planned addition to (appropriation of) fund balance	(1,381,883)	(2,094,938)	0	(432,165)	n/a	656,480	-251.9%
Ending Fund Balance	\$ 20,568,106	\$ 17,671,306	\$ 17,671,306	\$ 17,239,141	-2.4%	\$ 17,895,621	3.8%

General Fund Revenues and Other Sources of Funds
Financial Plan for FY2020

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Sources of Funds:							
Taxes:							
Real Property, Net	29,997,566	29,830,538	30,533,027	36,581,735	19.8%	37,299,279	2.0%
Local Option Gas Tax	1,085,781	953,175	1,127,745	974,758	-13.6%	986,650	1.2%
Hazmat Gross Receipts	155,014	-	155,014	-	-100.0%	-	n/a
Utility Service Tax-Electric	8,081,193	9,039,360	10,942,817	11,161,673	2.0%	11,496,523	3.0%
Utility Service Tax-Water	1,800,998	1,787,323	1,855,028	1,785,550	-3.7%	1,839,117	3.0%
Utility Service Tax-Gas	849,135	897,731	874,609	879,620	0.6%	923,601	5.0%
Utility Service Tax-Misc.	173,777	226,394	174,708	175,638	0.5%	176,423	0.4%
Communications Service Tax	3,935,377	3,886,744	3,935,377	3,871,920	-1.6%	3,849,850	-0.6%
Business Tax	832,723	917,678	840,883	817,572	-2.8%	824,868	0.9%
Payments in Lieu of Taxes	40,000	52,378	40,000	40,000	0.0%	40,000	0.0%
Total Taxes	46,951,564	47,591,321	50,479,208	56,288,466	11.5%	57,436,311	2.0%
Permits, Fees & Assessments:							
Fire Assessment	6,865,929	6,699,501	6,690,546	7,975,507	19.2%	8,040,109	0.8%
Home Occupational Permits	24,632	25,782	24,632	24,632	0.0%	24,632	0.0%
Miscellaneous Permits	11,273	15,111	11,379	85,842	654.4%	85,956	0.1%
Landlord Licensing Fee	649,923	627,561	657,566	633,944	-3.6%	639,079	0.8%
Taxi Licenses	13,314	2,584	13,444	9,253	-31.2%	9,328	0.8%
Total Permits, Fees & Assmts	7,565,071	7,370,540	7,397,567	8,729,178	18.0%	8,799,104	0.8%
Intergovernmental:							
State Rev Shrg-Sales Tax	2,755,706	2,850,254	2,865,934	1,875,139	-34.6%	1,921,137	2.5%
State Rev Shrg-Motor Fuel	890,411	896,462	935,439	949,452	1.5%	972,742	2.5%
Mobile Home Licenses	35,159	40,339	35,159	39,159	11.4%	39,159	0.0%
Beverage Licenses	111,902	117,205	112,387	112,387	0.0%	112,478	0.1%
Half Cent Sales Tax	8,122,368	7,903,508	8,447,263	8,087,263	-4.3%	8,152,770	0.8%
Firefighters Suppl. Comp	76,648	77,430	76,648	76,648	0.0%	76,648	0.0%
FDOT-Traffic Signal	842,995	660,930	676,020	685,957	1.5%	695,972	1.5%
FDOT-Streetlight Maint	574,272	601,561	588,055	596,699	1.5%	605,411	1.5%
MTPO Contribution	13,025	16,094	13,025	13,025	0.0%	13,025	0.0%
Fire Protection	666,667	1,005,379	-	-	n/a	-	n/a
Insurance Tax	1,230,914	1,366,304	1,237,907	1,236,908	-0.1%	1,233,251	-0.3%
Total Intergovernmental	15,320,067	15,535,465	14,987,837	13,672,637	-8.8%	13,822,593	1.1%
Charges for Services:							
Land Development Code	243,684	171,517	249,532	195,832	-21.5%	196,224	0.2%
Miscellaneous Fees-GPD	17,435	23,590	17,435	17,435	0.0%	17,435	0.0%
Document Reproduction	19,532	14,621	19,723	15,330	-22.3%	15,453	0.8%
Fire Inspection Fees	57,314	78,588	57,314	60,180	5.0%	60,180	0.0%
Billable Overtime-GFR	45,829	71,306	46,745	47,680	2.0%	48,633	2.0%
Trespass Towing Applic.	37,330	32,400	37,696	39,964	6.0%	40,288	0.8%
Towing Application Prg	18,707	-	18,890	19,835	5.0%	19,996	0.8%
Automatic Aid Agreement	-	-	-	500,000	n/a	500,000	0.0%
Traffic Signal - County	211,465	227,571	216,536	219,661	1.4%	222,888	1.5%
GHA HUD Contract	37,038	68,906	38,149	38,149	0.0%	38,149	0.0%
Law Enforcement Services	446,505	425,000	459,900	437,750	-4.8%	450,883	3.0%
School Resource Officer	391,474	416,026	753,218	775,814	3.0%	799,089	3.0%
Cemetery Fees	47,049	38,794	47,188	34,583	-26.7%	34,583	0.0%

General Fund Revenues and Other Sources of Funds
Financial Plan for FY2020

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Charges for Services (continued):							
Parking Meter & Smart Cards	155,441	192,159	156,964	164,813	5.0%	166,148	0.8%
Neighborhood Parking Decals	190,897	220,518	192,767	202,405	5.0%	204,046	0.8%
Other Street Projects	21,515	-	-	-	n/a	-	n/a
Traffic Engineering Projects	68,058	115,897	68,725	69,391	1.0%	69,953	0.8%
Traffic Review Fees	3,390	12,039	3,390	3,560	5.0%	3,560	0.0%
Parking Garage	211,095	113,223	213,164	145,993	-31.5%	147,176	0.8%
Environmental Review	2,741	2,867	2,797	2,857	2.1%	2,929	2.5%
Golf Course	-	-	-	642,802	n/a	642,802	0.0%
Swimming Pools	254,976	257,738	257,769	270,657	5.0%	270,657	0.0%
Recreation Centers	84,374	64,563	85,201	68,250	-19.9%	68,250	0.0%
Recreation Fees	68,400	44,538	69,070	40,000	-42.1%	40,000	0.0%
Rec Memberships & Sports	29,259	19,947	29,546	23,298	-21.1%	23,298	0.0%
Summer Camp Fees	50,264	89,879	50,756	53,294	5.0%	53,294	0.0%
Park Admission	75,000	99,289	75,735	94,521	24.8%	99,521	5.3%
Asst City Attorney-GRU	238,732	238,732	243,789	216,370	-11.2%	222,861	3.0%
Police Training-SFC	44,201	640	-	-	n/a	-	n/a
Airport Security	367,220	314,392	374,564	353,387	-5.7%	360,455	2.0%
Airport Fire Station	517,823	524,172	528,180	534,480	1.2%	545,170	2.0%
Utility Indirect Services	3,244,751	2,972,544	3,195,168	3,354,927	5.0%	3,522,673	5.0%
RTS Indirect Services	1,692,229	1,692,229	1,861,452	2,047,597	10.0%	2,252,357	10.0%
CDBG Indirect Services	35,252	36,684	38,518	42,301	9.8%	44,416	5.0%
SMU Indirect Services	551,785	523,407	549,577	464,638	-15.5%	487,870	5.0%
Solid Waste Indirect Services	213,382	213,382	224,051	235,254	5.0%	247,016	5.0%
HOME Indirect Services	9,294	7,862	8,255	7,685	-6.9%	8,069	5.0%
Golf Course Indirect Services	232,904	232,114	256,195	-	-100.0%	-	n/a
Fleet Mgmt Indirect Services	408,635	408,635	449,498	494,448	10.0%	543,893	10.0%
Gen Insurance Indirect Services	324,486	324,394	340,614	242,238	-28.9%	254,350	5.0%
Health Insurance Ind. Services	78,214	78,214	86,036	94,639	10.0%	104,103	10.0%
CRA Indirect Services	165,993	165,992	182,591	200,850	10.0%	220,935	10.0%
Fl. Bldg Code Enf Ind Services	329,413	299,466	329,413	362,354	10.0%	398,589	10.0%
General Pension Ind Services	48,897	48,897	51,342	53,909	5.0%	56,604	5.0%
Police Pension Ind Services	43,106	18,034	45,261	47,524	5.0%	49,901	5.0%
Fire Pension Indirect Services	36,411	20,726	38,232	40,143	5.0%	42,150	5.0%
Misc Charges for Services	21,790	4,339	21,825	21,344	-2.2%	21,406	0.3%
Total Charges for Services	11,393,291	10,925,785	11,992,770	12,998,142	8.4%	13,618,253	4.8%
Fines and Forfeitures:							
Court Fines	295,908	267,904	295,908	272,619	-7.9%	274,827	0.8%
Municipal Ordinance	5,848	4,053	5,905	5,049	-14.5%	5,089	0.8%
Code Enf Penalties	23,136	32,868	23,363	10,833	-53.6%	10,920	0.8%
Parking Fines	436,110	281,476	441,166	307,454	-30.3%	309,944	0.8%
False Alarm Penalties	354,491	406,545	362,318	384,124	6.0%	387,235	0.8%
Misc. Fines & Forfeitures	11,338	7,336	11,450	-	-	-	-
Total Fines and Forfeitures	1,115,493	1,000,182	1,128,660	980,079	-13.2%	988,015	0.8%

General Fund Revenues and Other Sources of Funds
Financial Plan for FY2020

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Miscellaneous Revenues:							
Rebate Gas Tax	34,086	35,896	34,086	34,086	0.0%	34,086	0.0%
Rental Income-Thomas Ctr	131,005	-	132,289	-	-100.0%	-	n/a
Interest on Investment	500,000	345,274	600,000	418,800	-30.2%	418,800	0.0%
Rental of City Property	362,819	393,808	351,227	500,152	42.4%	510,143	2.0%
Proceeds from Surplus	10,101	438,744	10,101	10,101	0.0%	10,101	0.0%
Other Contributions	7,360	21,550	7,432	7,879	6.0%	7,943	0.8%
Interest-Miscellaneous	-	2,101	-	-	n/a	-	n/a
CRA Loan Interest	83,052	52,046	70,512	57,600	-18.3%	45,740	-20.6%
Other Misc Revenues	150,175	169,885	153,753	162,331	5.6%	166,211	2.4%
Total Miscellaneous Revenue	1,278,598	1,459,305	1,359,400	1,190,970	-12.4%	1,193,024	0.2%
Transfers From Other Funds:							
School Crossing Guard	50,000	50,000	50,000	50,000	0.0%	50,000	0.0%
Evergreen Cemetery	160,000	160,000	160,000	160,000	0.0%	160,000	0.0%
Solid Waste	300,000	300,000	300,000	300,000	0.0%	300,000	0.0%
RTS-Direct Services	75,915	75,915	77,817	95,147	22.3%	97,050	2.0%
General Fund Transfer-GRU	36,379,080	36,379,080	38,285,013	38,285,013	0.0%	38,285,013	0.0%
Other Misc Transfers	-	188,710	-	-	n/a	-	n/a
Total Transfer Other Funds	36,964,995	37,153,705	38,872,830	38,890,160	0.0%	38,892,063	0.0%
Total Sources	120,589,078	121,036,303	126,218,273	132,749,632	5.2%	134,749,363	1.5%

**General Fund Expenditures by Department
Financial Plan for FY2020**

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Department Names & Numbers:							
<i>b</i> Strategic Initiatives (600)	1,638,487	1,374,621	2,116,123	1,196,063	-43.5%	1,196,063	0.0%
Neighborhood Imprv (620)	1,417,075	1,340,137	1,661,987	1,831,064	10.2%	1,667,912	-8.9%
Planning & Dev Srvs (660)	2,070,410	1,458,535	1,702,195	2,169,311	27.4%	2,169,776	0.0%
Commission (710)	458,748	412,052	444,511	472,180	6.2%	472,180	0.0%
Clerk of Commission (720)	758,210	718,059	968,017	933,980	-3.5%	934,056	0.0%
City Manager (730)	1,316,065	1,075,894	1,549,525	1,355,427	-12.5%	1,355,427	0.0%
City Auditor (740)	665,464	680,576	684,066	747,352	9.3%	742,352	-0.7%
City Attorney (750)	1,699,254	1,499,296	1,655,749	1,702,914	2.8%	1,703,108	0.0%
<i>μ</i> Information Tech (760)	2,128,465	2,133,433	2,130,944	-	-100.0%	-	n/a
Budget and Finance (770)	3,075,014	2,921,954	3,315,392	4,594,632	38.6%	5,133,596	11.7%
Equal Opportunity (780)	810,413	650,679	890,907	1,367,804	53.5%	1,367,804	0.0%
<i>£</i> Public Works (800)	11,494,242	10,298,066	12,009,940	9,823,542	-18.2%	9,958,654	1.4%
<i>£</i> Mobility (805)	-	-	267,496	3,041,479	1037.0%	3,043,540	0.1%
Police (810)	34,859,994	34,384,418	35,107,790	36,330,790	3.5%	36,361,980	0.1%
Fire/Rescue (820)	18,813,063	18,924,780	19,236,731	20,208,936	5.1%	20,582,227	1.8%
Combined Comm Ctr (830)	3,846,565	4,397,251	4,046,565	4,046,565	0.0%	4,046,565	0.0%
Parks, Rec & CA (850)	9,351,922	8,630,428	9,432,071	11,870,603	25.9%	11,928,199	0.5%
Human Resources (900)	2,509,837	2,281,309	2,494,959	2,841,293	13.9%	2,797,793	-1.5%
Facilities Management (910)	2,681,171	2,447,868	3,415,609	3,081,911	-9.8%	3,100,633	0.6%
Risk Management (920)	7,626	7,637	7,721	8,056	4.3%	8,056	0.0%
<i>b</i> Communications (960)	-	747	-	927,193	n/a	919,193	-0.9%
Non-Departmental (990)	22,368,937	27,493,500	23,079,974	24,630,701	6.7%	24,603,767	-0.1%
Total General Fund Uses	121,970,961	123,131,241	126,218,273	133,181,797	5.5%	134,092,883	0.7%

b Communications was moved out of Strategic Initiatives and became a department in FY19

£ Mobility was created in FY19, combining portions of Public Works and RTS.

μ Information Technology was moved out of the General Fund to a separate IT Fund in FY19

**General Fund Contingencies and Transfers
Financial Plan for FY2020**

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Contingency Accounts:							
City Manager Contingency	18,765	8,095	18,765	18,765	0.0%	18,765	0.0%
Trans-Retiree COLA	1,500	671	1,500	1,500	0.0%	1,500	0.0%
Living Wage Set Aside	313,741	-	800,227	438,329	-45.2%	423,415	-3.4%
Personal Services Adjustment	25,000	-	2,090,468	2,009,411	-3.9%	1,723,664	-14.2%
Total Contingencies	359,006	8,766	2,910,960	2,468,005	-15.2%	2,167,344	-12.2%
Transfers to Other Funds:							
Capital Imprv Rev Bond 2017	648,750	648,750	610,500	684,688	12.2%	683,138	-0.2%
Ironwood Golf Course	813,684	813,684	799,700	-	-100.0%	-	n/a
Consolidated CRA Trust Fund	-	-	-	3,038,795	n/a	3,038,795	0.0%
Tax Increment 5th Avenue	212,769	210,882	227,610	-	-100.0%	-	n/a
Tax Increment CP/UH	1,532,304	1,526,958	1,638,817	-	-100.0%	-	n/a
Tax Increment Downtown	887,021	914,805	948,679	-	-100.0%	-	n/a
Tax Increment Eastside	209,152	205,869	223,689	-	-100.0%	-	n/a
Small Business Loan	80,000	105,000	-	-	n/a	-	n/a
Siemens/GPD Lease	101,393	117,926	-	-	n/a	-	n/a
Emergency Fund	-	1,956,137	-	-	n/a	-	n/a
POB-2003a Debt Service	601,092	601,092	694,459	734,675	5.8%	786,254	7.0%
POB-2003b Debt Service	4,649,352	4,649,352	3,102,525	3,269,963	5.4%	3,445,896	5.4%
Capital Imprv Rev Note 2009	187,934	187,934	187,520	-	-100.0%	-	n/a
Capital Imprv Rev Bond 2010	219,481	219,481	217,408	220,921	1.6%	219,401	-0.7%
Reserve for Declared Emergencies	-	1,000,000	-	-	n/a	-	n/a
GRU (Job Fair)	8,000	-	8,000	-	-100.0%	-	n/a
Revenue Note Series 2011A	427,213	427,213	422,747	429,007	1.5%	429,618	0.1%
Revenue Refunding FFGFCo2	685,992	685,992	691,596	691,728	0.0%	691,506	0.0%
Revenue Refunding CIRBo5	1,638,440	1,638,440	1,619,280	1,637,560	1.1%	1,643,480	0.4%
Miscellaneous Grant Fund	-	52,667	-	266,520	n/a	545,332	104.6%
Miscellaneous Spec Revenue	707,070	2,971,745	915,246	1,029,623	12.5%	1,102,164	7.0%
Solid Waste Collections	6,400	6,400	6,400	6,400	0.0%	6,400	0.0%
Economic Dev Fund (GTEC)	12,000	337,000	12,000	12,000	0.0%	12,000	0.0%
General Capital Project Fund	880,152	965,152	317,446	339,903	7.1%	339,903	0.0%
RTS Operating	627,210	627,210	627,210	564,966	-9.9%	564,966	0.0%
Roadway Resurfacing Fund	642,554	642,554	642,554	642,554	0.0%	642,554	0.0%
Facilities Maintenance Fund	562,500	562,500	562,500	562,500	0.0%	562,500	0.0%
Fleet Replacement Fund	-	57,735	-	-	n/a	-	n/a
Equipment Replacement	977,500	977,500	977,500	977,500	0.0%	977,500	0.0%
Technology Administration Fund	-	-	-	1,591,931	n/a	1,592,752	0.1%
Technology Capital	-	-	-	73,510	n/a	48,510	-34.0%
CIRB of 2014	884,244	884,244	874,919	884,586	1.1%	885,784	0.1%
CIRN 2016A	371,901	371,901	416,884	804,985	93.1%	801,447	-0.4%
Total Transfers to Other Funds	18,574,108	24,366,123	16,745,189	18,464,314	10.3%	19,019,899	3.0%

**General Fund Non-Departmental (990) Expenditures
Financial Plan for FY2020**

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Non-Departmental Projects:							
Broadband Feasibility Study	20,000	-	20,000	50,000	150.0%	-	-100.0%
Motor Pool	80,233	93,343	105,235	101,155	-3.9%	104,297	3.1%
GIS Upgrade	-	13,000	13,000	13,000	0.0%	13,000	0.0%
Teen Political Forum	-	-	-	5,000	n/a	-	-100.0%
Working Food Programming	-	-	-	25,000	n/a	-	-100.0%
Mental Health Training	-	4,000	-	-	n/a	-	n/a
Unemployment Comp	22,005	24,820	22,005	25,000	13.6%	25,000	0.0%
Freedom in Motion	36,000	36,038	36,000	36,200	0.6%	36,200	0.0%
After School Programming	-	-	-	50,000	n/a	-	-100.0%
Allowance for Annexation	17,920	12,743	17,920	17,920	0.0%	17,920	0.0%
Community Food Center	75,000	75,000	75,000	-	-100.0%	-	n/a
Active Streets	15,000	-	15,000	15,000	0.0%	15,000	0.0%
EO Director Search	-	24,285	-	-	n/a	-	n/a
Elections	245,101	234,237	245,101	245,101	0.0%	245,101	0.0%
Property Insurance Premium	587,665	573,772	587,665	587,665	0.0%	587,665	0.0%
Casualty Insurance Premium	643,249	792,532	643,249	765,691	19.0%	765,691	0.0%
Allowance for Boards	43,663	27,207	43,663	43,663	0.0%	43,663	0.0%
Lobbyist Contract	165,748	105,280	165,748	165,748	0.0%	165,748	0.0%
Uncollectible Receivable	35,000	525	35,000	35,000	0.0%	35,000	0.0%
Alachua Co Street Lights	1,196,739	868,369	1,196,739	1,196,739	0.0%	1,196,739	0.0%
Early Learning Coalition	65,000	21,667	65,000	65,000	0.0%	65,000	0.0%
Crosswalk Painting Programming	-	-	-	5,000	n/a	-	-100.0%
Stop the Violence Contrib.	2,500	2,500	2,500	2,500	0.0%	2,500	0.0%
Meridian Match	100,000	-	100,000	-	-100.0%	-	n/a
Bread of the Mighty Food Bank	50,000	50,000	-	-	n/a	-	n/a
Job and Trade Fair	-	1,588	-	8,000	n/a	8,000	0.0%
Summer Youth Job Program	-	-	-	15,000	n/a	15,000	0.0%
StartUpGNV for Job Recruitment	-	-	-	25,000	n/a	-	-100.0%
2020 US Census Count	-	-	-	125,000	n/a	-	-100.0%
Contingencies	359,006	8,766	2,910,960	2,468,005	-15.2%	2,167,344	-12.2%
Parent Emissary Program	35,000	30,000	35,000	35,000	0.0%	35,000	0.0%
OpenGov Budget Software	-	89,243	-	-	n/a	-	n/a
Catalyst Lease	-	38,463	-	40,000	n/a	40,000	0.0%
Transfers to Other Fds (990)	18,574,108	24,366,123	16,745,189	18,464,314	10.3%	19,019,899	3.0%
Total Non-Departmental	22,368,937	27,493,500	23,079,974	24,630,701	6.7%	24,603,767	-0.1%

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	\$ 30,760,748	\$ 32,162,447	\$ 27,829,902	\$ 33,889,256	21.8%	\$ 36,405,553	7.4%
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	-	534,396	-	-	n/a	-	n/a
Intergovernmental	1,662,805	3,653,488	1,695,226	2,081,652	22.8%	2,081,652	0.0%
Charges for Services	1,104,342	1,814,932	1,104,342	1,104,342	0.0%	1,104,342	0.0%
Fines and Forfeitures	90,000	344,827	90,000	90,000	0.0%	90,000	0.0%
Miscellaneous Revenues	386,450	1,297,025	386,450	386,450	0.0%	386,450	0.0%
Transfers	5,290,730	12,100,026	6,072,978	6,498,957	7.0%	6,850,706	5.4%
Total Sources	11,064,274	24,787,550	14,391,850	14,352,861	-0.3%	14,604,610	1.8%
Uses of Funds:							
General Government	527,875	696,134	375,358	1,661,350	342.6%	1,662,171	0.0%
Public Safety	962,535	3,828,352	1,286,073	2,279,153	77.2%	2,560,250	12.3%
Physical Environment	-	1,315,920	-	-	n/a	-	n/a
Transportation	-	1,941,052	-	64,181	n/a	64,181	0.0%
Economic Environment	2,774,607	16,684,563	3,068,921	5,811,774	89.4%	3,335,424	-42.6%
Human Services	700,618	1,736,347	1,057,693	1,143,062	8.1%	1,215,798	6.4%
Cultural & Recreation	609,408	730,815	605,899	595,279	-1.8%	545,279	-8.4%
Transfers to Other Funds	1,115,134	2,186,911	1,938,552	281,764	-85.5%	284,747	1.1%
Total Uses	6,690,177	29,120,094	8,332,496	11,836,564	42.1%	9,667,850	-18.3%
Planned addition to (appropriation of) fund balance	4,374,097	(4,332,545)	6,059,354	2,516,297	-58.5%	4,936,760	96.2%
Ending Fund Balance	\$ 35,134,845	\$ 27,829,902	\$ 33,889,256	\$ 36,405,553	7.4%	\$ 41,342,314	13.6%

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	\$ 172,462	\$ (162,784)	\$ (135,046)	-17.0%	\$ (135,046)	0.0%
Sources of Funds:							
Intergovernmental:							
CDBG Federal Entitlement	1,211,681	1,044,205	1,244,102	1,319,592	6.1%	1,319,592	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	1,319,592	6.1%	1,319,592	0.0%
Uses of Funds:							
Public Safety:							
Code Enforcement Division	246,186	184,936	207,784	279,254	34.4%	281,536	0.8%
Economic Environment:							
Block Grant Administration	214,180	245,939	268,749	216,409	-19.5%	216,409	0.0%
Housing Program Delivery	354,999	778,673	305,166	213,179	-30.1%	213,179	0.0%
City Housing Programs	225,030	-	225,030	358,383	59.3%	358,383	0.0%
Economic Grants and Aids	-	-	-	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	195,000	15.7%	195,000	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	1,319,592	8.5%	1,323,093	0.3%
Planned addition to (appropriation of) fund balance	(38,349)	(335,246)	27,738	-	-100.0%	(3,501)	n/a
					n/a		
Ending Fund Balance	\$ 134,113	\$ (162,784)	\$ (135,046)	\$ (135,046)	0.0%	\$ (138,547)	2.6%

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 down town 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	\$ (30,656)	\$ (6,581)	\$ 17,069	-359.4%	\$ 40,294	136.1%
Sources of Funds:							
Transfers From:							
5th Ave TIF	24,500	-	-	-	n/a	-	n/a
CRA (111)	-	24,075	23,650	-	-100.0%	-	n/a
CRA Consolidated Trust (620)	-	-	-	23,225	n/a	22,800	-1.8%
Total Sources	24,500	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	24,500	24,075	23,650	23,225	-1.8%	22,800	-1.8%
Ending Fund Balance	\$ 1,111,787	\$ (6,581)	\$ 17,069	\$ 40,294	136.1%	\$ 63,094	56.6%

**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	\$ 98,595	\$ (426,368)	\$ (362,324)	-15.0%	\$ (362,323)	0.0%
Sources of Funds:							
Intergovernmental Revenue							
Federal Grant	451,124	78,186	451,124	530,141	17.5%	530,141	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	530,141	17.5%	530,141	0.0%
Uses of Funds:							
Economic Environment:							
Block Grant Administration	53,556	40,478	40,757	35,166	-13.7%	35,166	0.0%
City Housing Programs	286,224	227,729	241,211	346,972	43.8%	347,356	0.1%
CHDO Operating Expenses	-	32,151	-	85,949	n/a	85,949	0.0%
CHDO Housing Programs	102,669	100,271	102,669	60,000	-41.6%	60,000	0.0%
Other Projects	-	210,754	-	-	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	613,826	387,080	530,140	37.0%	530,668	0.1%
Planned addition to (appropriation of) fund balance	6,232	-	64,044	1	-100.0%	(527)	-57396.7%
Ending Fund Balance	\$ 104,827	\$ (426,368)	\$ (362,324)	\$ (362,323)	0.0%	\$ (362,850)	0.1%

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	\$ 127,370	\$ 157,861	23.9%	\$ 185,501	17.5%
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	-	30	-	-	n/a	-	n/a
Rental Income	12,000	18,955	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	562,909	511,022	511,022	0.0%	511,022	0.0%
Uses of Funds:							
Cultural & Recreation:							
Hoggetowne Medieval Faire	308,775	359,181	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)	-	17,500	-	-	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	(2,671)	30,491	27,639	-9.4%	27,361	-1.0%
Ending Fund Balance	\$ 194,220	\$ 127,370	\$ 157,861	\$ 185,501	17.5%	\$ 212,862	14.7%

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	\$ 302,056	\$ 302,056	0.0%	\$ 302,056	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	\$ 302,056	\$ 302,056	\$ 302,056	0.0%	\$ 302,056	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	\$ 892,357	\$ 537,357	-39.8%	\$ 522,423	-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	\$ 892,357	\$ 537,357	\$ 522,423	-2.8%	\$ 507,485	-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 'Gainesville Community Reinvestment Area (GCRA) 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	\$ (900,328)	\$ (900,328)	\$ (579,873)	\$ (532,326)	-8.2%	\$ (532,326)	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	1,239,834	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	1,443,719	1,785,743	-	-100.0%	-	n/a
Planned addition to (appropriation of) fund balance	94,278	320,453	47,547	-	-100.0%	-	n/a
Ending Fund Balance	\$ (806,050)	\$ (579,873)	\$ (532,326)	\$ (532,326)	0.0%	\$ (532,326)	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:	-	-	-	-	n/a	-	n/a
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	\$ 184,260	\$ 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	\$ 412,661	\$ 424,661	2.9%	\$ 436,661	2.8%
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	\$ 412,661	\$ 424,661	\$ 436,661	2.8%	\$ 448,661	2.7%

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	\$ 684,924	\$ 524,868	-23.4%	\$ (678,380)	-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	\$ 684,924	\$ 524,868	\$ (678,380)	-229.2%	\$ (1,881,628)	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	\$ 4,078,528	0.9%	\$ 4,113,528	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	\$ 4,113,528	0.9%	\$ 4,148,528	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 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 1,023,717	\$ 1,023,717	\$ 1,515,959	\$ 1,765,959	16.5%	\$ 2,015,959	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	\$ 1,515,959	\$ 1,765,959	\$ 2,015,959	14.2%	\$ 2,265,959	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%	\$ 1,461,441	0.0%
Sources of Funds:							
Intergovernmental:							
State Grant	-	564,591	-	231,919	n/a	231,919	0.0%
Miscellaneous Revenue:							
Interest on Investments	-	34,380	-	-	n/a	-	n/a
Principal	-	28,978	-	-	n/a	-	n/a
Total Sources	-	627,949	-	231,919	n/a	231,919	0.0%
Uses of Funds:							
Economic Environment:							
SHIP Programs	39,696	615,235	46,560	231,919	398.1%	231,919	0.0%
Total Uses	39,696	615,235	46,560	231,919	398.1%	231,919	0.0%
Planned addition to (appropriation of) fund balance	(39,696)	12,714	(46,560)	-	-100.0%	-	n/a
Ending Fund Balance	\$ 1,455,592	\$ 1,508,001	\$ 1,461,441	\$ 1,461,441	0.0%	\$ 1,461,441	0.0%

**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	\$ 21,201	\$ 101,201	\$ 101,201	377.3%	\$ 101,201	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	\$ 101,201	\$ 101,201	\$ 101,201	0.0%	\$ 101,201	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	\$ 2,392,013	\$ 2,310,569	-3.4%	\$ 2,626,263	13.7%
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	-	62,801	-	-	n/a	-	n/a
One-Stop (Utility Reimbrs)	-	125,551	-	-	n/a	-	n/a
Registration Fees	-	1,515	-	-	n/a	-	n/a
Law Enforcement Services	-	19,305	-	-	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	1,029,623	12.5%	1,102,164	7.0%
Misc Gifts & Grants (115)	-	768	-	-	n/a	-	n/a
Total Sources	1,007,070	4,289,135	1,215,243	1,329,623	9.4%	1,402,164	5.5%

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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	74,431	-	-	n/a	-	n/a
Neighborhood Planning	-	-	-	-	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	-	5,545	-	-	n/a	-	n/a
QTI Payments	-	14,431	-	-	n/a	-	n/a
Human Services:							
Homelessness Programs	505,974	1,579,726	798,147	948,062	18.8%	1,020,798	7.7%
Cultural & Recreation:							
PRCA Projects	79,830	65,533	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)	-	55,057	-	-	n/a	-	n/a
Misc Spec. Rev Fund (123)	-	-	-	-	n/a	-	n/a
Total Uses	1,086,900	2,461,159	1,296,687	1,013,929	-21.8%	1,086,665	7.2%
Planned addition to (appropriation of) fund balance	(79,830)	1,827,976	(81,444)	315,694	-487.6%	315,499	-0.1%
Ending Fund Balance	\$ 484,208	2,392,013	\$ 2,310,569	\$ 2,626,263	13.7%	\$ 2,941,762	12.0%

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:	-	-	-	-	n/a	-	n/a
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	\$ 2,742,560	\$ 2,127,559	\$ 2,079,607	-2.3%	\$ 2,015,426	-3.1%
Sources of Funds:							
Permits, Fees, Assessments:							
Tree Mitigation Fees	-	534,396	-	-	n/a	-	n/a
Miscellaneous Revenue:							
Interest on Investment	-	74,490	-	-	n/a	-	n/a
Total Sources	-	608,886	-	-	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)	(615,001)	(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	-	-	-	-	n/a	-	n/a
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	\$ 1,617,449	\$ 1,490,085	-7.87%	\$ 1,312,721	-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	\$ 1,617,449	\$ 1,490,085	\$ 1,312,721	-11.90%	\$ 1,185,357	-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 'Gainesville Community Reinvestment Area (GCRA) 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 'Gainesville Community Reinvestment Area (GCRA) 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	\$ 833,867	\$ 962,982	\$ 1,287,384	33.7%	\$ 1,287,384	0.0%
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 Serv	-	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	500,595	279,219	-	-100.0%	-	n/a
Planned addition to (appropriation of) fund balance	(57,009)	129,114	324,402	-	-100.0%	-	n/a
Ending Fund Balance	\$ 846,410	\$ 962,982	\$ 1,287,384	\$ 1,287,384	0.0%	\$ 1,287,384	0.0%

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 'Gainesville Community Reinvestment Area (GCRA) 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	\$ 12,223,600	\$ 6,594,881	\$ 10,283,971	55.9%	\$ 10,283,971	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	-	461,235	-	-	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. Universty 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	10,176,104	672,352	-	-100.0%	-	n/a
Planned addition to (appropriation of) fund balance	3,479,651	(5,628,720)	3,689,090	-	-100.0%	-	n/a
Ending Fund Balance	\$ 13,030,970	\$ 6,594,881	\$ 10,283,971	\$ 10,283,971	0.0%	\$ 10,283,971	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)	\$ (9,208)	\$ (9,208)	0.0%	\$ (9,208)	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)	\$ (9,208)	\$ (9,208)	\$ (9,208)	0.0%	\$ (9,208)	0.0%

**Gainesville Community Reinvestment Area (GCRA) 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 'Gainesville Community Reinvestment Area (GCRA) 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 27 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 'Gainesville Community Reinvestment Area (GCRA) 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	\$ 750,521	\$ 1,179,459	57.2%	\$ 1,179,459	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	-	-100.0%	-	n/a
CRA-Operating (111)	152,580	161,634	139,759	-	-100.0%	-	n/a
Total Uses	174,227	2,335,616	161,528	-	-100.0%	-	n/a
Planned addition to (appropriation of) fund balance	22,901	(1,713,038)	428,938	-	-100.0%	-	n/a
Ending Fund Balance	\$ 2,486,460	\$ 750,521	\$ 1,179,459	\$ 1,179,459	0.0%	\$ 1,179,459	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

Depot Ave Stormwater Park Debt
Service Fund

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	\$ 342,382	\$ 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	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	\$ 342,382	\$ 345,382	\$ 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

Depot Ave Stormwater Park Debt Service Fund
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	-	(141,801)	-	-	n/a	-	n/a
Ending Fund Balance	\$ 141,801	\$ 0	\$ -	\$ -	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	0.0%	\$ 37,460	0.0%
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	\$ 5,831	\$ 5,831	0.0%	\$ 5,831	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	\$ 5,831	\$ 5,831	\$ 5,831	0.0%	\$ 5,831	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	\$ 38,717,248	\$ 38,717,249	\$ 38,668,120	\$ 35,813,248	-7.4%	\$ 29,859,461	-16.6%
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	934,399	-	-	n/a	-	n/a
Transfers	4,478,798	15,165,197	17,459,026	12,689,112	-27.3%	8,355,482	-34.2%
Total Sources	7,488,004	26,150,145	19,359,026	14,589,112	-24.6%	10,255,482	-29.7%
Uses of Funds:							
General Government	625,000	1,942,418	4,004,511	3,808,327	-4.9%	774,337	-79.7%
Public Safety	1,524,424	9,211,786	4,048,565	5,108,300	26.2%	4,890,800	-4.3%
Physical Environment	-	930,458	-	-	n/a	-	n/a
Transportation	2,267,256	9,075,654	11,549,566	6,665,897	-42.3%	5,605,397	-15.9%
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	2,822,102	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	26,199,274	22,213,897	20,542,900	-7.5%	14,624,248	-28.8%
Planned addition to (appropriation of) fund balance	43,249	(49,129)	(2,854,871)	(5,953,788)	108.5%	(4,368,766)	-26.6%
Ending Fund Balance	\$ 38,760,497	\$ 38,668,120	\$ 35,813,248	\$ 29,859,461	-16.6%	\$ 25,490,695	-14.6%

* 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	\$ 3,407,712	\$ 3,407,712	0.0%	\$ 3,363,735	-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%

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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
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)	-	(43,977)	n/a	(43,977)	0.0%
Ending Fund Balance	\$ 4,992,940	\$ 3,407,712	\$ 3,407,712	\$ 3,363,735	-1.3%	\$ 3,319,758	-1.3%

Public Improvement Construction Fund Capital Projects Fund
Fund 304

Description: The Public Improvement Construction Fund is used to account for the costs associated with various capital projects.

Funding Source: Financing is provided by the Guaranteed Entitlement Refunding and Revenue Bonds of 1994.

Legal Basis: The City Commission adopted Resolution R-94-15.

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

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	\$ 12,801	\$ 12,801	\$ 930	\$ 930	0.0%	\$ 930	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	43	-	-	n/a	-	n/a
Total Sources	-	43	-	-	n/a	-	n/a
Uses of Funds:							
Capital Projects	-	11,914	-	-	n/a	-	n/a
Total Uses	-	11,914	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	(11,871)	-	-	n/a	-	n/a
Ending Fund Balance	\$ 12,801	\$ 930	\$ 930	\$ 930	0.0%	\$ 930	0.0%

Greenspace Acquisition & Community Improvement Fund
Fund 306

Description: The Greenspace Acquisition Fund is used to account for the costs of acquiring undeveloped land.

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

Legal Basis: This fund was created in 1981 to reserve funds for greenspace acquisition. In 2016 Commission approved the expenditures within this fund to include Community Improvement projects.

Fund Balance: The reduction in fund balance is a result of the purchase of sensitive land. Fund balance includes amounts unspent but budgeted in prior years for ongoing long-term capital projects.

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	\$ 1,294,210	\$ 1,294,210	\$ 827,500	\$ 827,500	-36.1%	\$ 827,500	0.0%
Sources of Funds:							
Miscellaneous:							
Property Sales	-	10,000	-	-	n/a	-	n/a
Interest on Investments	-	31,025	-	-	-	-	-
Total Sources	-	41,025	-	-	n/a	-	n/a
Uses of Funds:							
Physical Environment:							
Bivens Arm Nature Addition	-	1,990	-	-	n/a	-	n/a
Morningside Addition-Demetree	-	1,995	-	-	n/a	-	n/a
Morningside Buffers/Dept of Corrections	-	3,750	-	-	n/a	-	n/a
Weiss property acquisition	-	500,000	-	-	n/a	-	n/a
Total Uses	-	507,735	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	(466,710)	-	-	n/a	-	n/a
Ending Fund Balance	\$ 1,294,210	\$ 827,500	\$ 827,500	\$ 827,500	0.0%	\$ 827,500	0.0%

**FY1996 Road Improvement Fund
Fund 323**

Description: The FY1996 Road Improvement Fund is used to account for the cost of construction and improvements to the City's roads.

Funding Source: Financing is provided by the FFGFC Bond of 1996.

Legal Basis: The City Commission adopted Resolution 951317 on March 11, 1996.

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

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	\$ 65,541	\$ 65,541	\$ 373	\$ 373	0.0%	\$ 373	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	5,000	127	-	-	n/a	-	n/a
Total Sources	5,000	127	-	-	n/a	-	n/a
Uses of Funds:							
Transportation:							
NW 2nd Street Sidewalk	5,000	4,680	-	-	n/a	-	n/a
8th Avenue Study	-	60,614	-	-	n/a	-	n/a
Total Uses	5,000	65,294	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	(65,167)	-	-	n/a	-	n/a
Ending Fund Balance	\$ 65,541	\$ 373	\$ 373	\$ 373	0.0%	\$ 373	0.0%

FFGFC 2002 Capital Projects Fund

Fund 328

Description: The FFGFC 2002 Capital Projects Fund is used to account for all of the FFGFC Bond of 2002 loan proceeds not used for the Downtown Parking Garage and Fifth Avenue/Pleasant Street Projects.

Funding Source: Financing is provided by the FFGFC Bond of 2002.

Legal Basis: The City Commission adopted Resolution 002436 on February 25, 2002.

Fund Balance: The reduction of fund balance reflects the intentional utilization of accumulated interest for additional projects approved through the Capital Improvement Plan and represents the completion of projects previously budgeted.

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	\$ 529,099	\$ 529,099	\$ 375,743	\$ 375,743	0.0%	\$ 375,743	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	10,246	11,341	-	-	n/a	-	n/a
Total Sources	10,246	11,341	-	-	n/a	-	n/a
Uses of Funds:							
General Government:							
Info Tech Network Equip	-	4,451	-	-	n/a	-	n/a
Elevator Replacement	-	68,741	-	-	n/a	-	n/a
Security Access System	-	1,450	-	-	n/a	-	n/a
Physical Environment							
Building 211 Renovations and Improvements	-	33,694	-	-	n/a	-	n/a
Public Safety:							
FS Exhaust System	10,246	-	-	-	n/a	-	n/a
Transportation:							
CSX/6th Street Project	-	4,276	-	-	n/a	-	n/a
Parking Management System	-	6,248	-	-	n/a	-	n/a
PW Management System	-	7,526	-	-	n/a	-	n/a
Culture & Recreation:							
Smokey Bear Restrooms	-	38,310	-	-	n/a	-	n/a
Total Uses	10,246	164,697	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	(153,356)	-	-	n/a	-	n/a
Ending Fund Balance	\$ 529,099	\$ 375,743	\$ 375,743	\$ 375,743	0.0%	\$ 375,743	0.0%

FFGFC 2002 Fifth Ave/Pleasant Street Projects Fund
Fund 330

Description: The FFGFC 2002 Fifth Ave/Pleasant Street Projects Fund is used to account for the acquisition and rehabilitation of properties in the Fifth Avenue/Pleasant Street district.

Funding Source: Financing is provided by the FFGFC Bond of 2002.

Legal Basis: The City Commission adopted Resolution 002436 on February 25, 2002.

Fund Balance: This fund is in the process of being closed.
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	\$ 7,979	\$ 7,979	\$ 8,165	\$ 8,165	0.0%	\$ 8,165	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	185	-	-	n/a	-	n/a
Total Sources	-	185	-	-	n/a	-	n/a
Uses of Funds:							
Economic Environment:							
Capital Projects	-	-	-	-	n/a	-	n/a
Total Uses	-	-	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	185	-	-	n/a	-	n/a
Ending Fund Balance	\$ 7,979	\$ 8,165	\$ 8,165	\$ 8,165	0.0%	\$ 8,165	0.0%

Downtown Parking Garage Fund
Fund 331

Description: The Downtown Parking Garage Fund is used to account for construction costs of the Alachua County Criminal Courthouse parking facilities.

Funding Source: Financing provided by the Local Option Sales Tax.

Legal Basis: The City Commission adopted Resolution 020482 on May 12, 2003.

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

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	\$ 953	\$ 953	\$ (6)	\$ (6)	n/a	\$ (6)	n/a
Sources of Funds:							
Miscellaneous:							
Interest on Investments	960	1	-	-	n/a	-	n/a
Total Sources	960	1	-	-	n/a	-	n/a
Uses of Funds:							
Transportation:							
Parking Garage Maint/Repairs	960	960	-	-	n/a	-	n/a
Total Uses	960	960	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	(959)	-	-	n/a	-	n/a
Ending Fund Balance	\$ 953	\$ (6)	\$ (6)	\$ (6)	n/a	\$ (6)	n/a

FFGFC 2005 Capital Projects Fund
Fund 332

Description: The FFGFC 2005 Capital Projects Fund is used to account for capital expenditures associated with FFGFC Bond of 2005, including the Gainesville Police Department Annex acquisition and other capital projects.

Funding Source: Financing is provided by the FFGFC Bond of 2005.

Legal Basis: The City Commission adopted Resolution 040897 on January 24, 2004.

Fund Balance: The reduction of fund balance reflects the completion of projects previously budgeted.
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	\$ 118,534	\$ 118,534	\$ 121,103	\$ 121,103	0.0%	\$ 121,103	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	5,000	2,746	-	-	n/a	-	n/a
Total Sources	5,000	2,746	-	-	n/a	-	n/a
Uses of Funds:							
General Government:							
OLB Lobby Renovations	5,000	177	-	-	n/a	-	n/a
Total Uses	5,000	177	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	2,569	-	-	n/a	-	n/a
Ending Fund Balance	\$ 118,534	\$ 121,103	\$ 121,103	\$ 121,103	0.0%	\$ 121,103	0.0%

Depot Avenue Stormwater Facility
Fund 333

Description: The Depot Avenue Stormwater Facility Fund is used to account for capital expenditures associated with the Depot Avenue stormwater Facility on a reimbursement basis.

Funding Source: Financing is provided by the State Revolving Loan Fund.

Legal Basis: The City Commission adopted Resolution 001988 on October 22, 2001.

Fund Balance: The reduction of fund balance reflects the completion of projects previously budgeted. Negative fund balance is a result of allocation of investment losses to this fund.

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	\$ (562)	\$ (562)	\$ (2,971)	\$ (2,971)	0.0%	\$ (2,971)	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	(2,409)	-	-	n/a	-	n/a
Total Sources	-	(2,409)	-	-	n/a	-	n/a
Uses of Funds:							
Total Uses	-	-	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	(2,409)	-	-	n/a	-	n/a
Ending Fund Balance	\$ (562)	\$ (2,971)	\$ (2,971)	\$ (2,971)	0.0%	\$ (2,971)	0.0%

Central Fleet Garage Project Fund
Fund 334

Description: The Central Fleet Garage Project Fund is used to account for the expansion of the 39th Avenue Garage and has since evolved to the current Central Fleet Garage Fund.

Funding Source: This project is funded by proceeds from the Fleet Replacement Fund, Stormwater Fund and Gainesville Regional Utilities.

Legal Basis: The City Commission approved the original intent of this project during the January 10, 2005 meeting, #040826. Since that time, this project has been completed.

Fund Balance: This fund is in the process of being closed.
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	\$ 440	\$ 440	\$ 440	\$ 440	0.0%	\$ 440	0.0%
Sources of Funds:							
Intergovernmental:							
Total Sources	-	-	-	-	n/a	-	n/a
Uses of Funds:							
General Government:							
Total Uses	-	-	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	-	-	-	n/a	-	n/a
Ending Fund Balance	\$ 440	\$ 440	\$ 440	\$ 440	0.0%	\$ 440	0.0%

Capital Improvement Revenue Bond 2005 Capital Projects Fund
Fund 335

Description: The Capital Improvement Revenue Bond of 2005 Capital Projects Fund is used to account for the costs associated with various capital projects.

Funding Source: Financing is provided by the CIRB of 2005 bond issue.

Legal Basis: The City Commission adopted Resolution 050532 on October 24, 2005.

Fund Balance: The reduction of fund balance reflects the completion of projects previously budgeted. Fund balance includes amounts unspent but budgeted in prior years for ongoing long-term capital projects.

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	\$ 1,171,467	\$ 1,171,467	\$ 742,392	\$ 742,392	0.0%	\$ 742,392	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	65,000	19,739	-	-	n/a	-	n/a
Total Sources	65,000	19,739	-	-	n/a	-	n/a
Uses of Funds:							
General Government:							
City Hall Renovations	20,000	10	-	-	n/a	-	n/a
OLB Lobby Renovations	45,000	177	-	-	n/a	-	n/a
Public Facilities Master Plan	-	65,936	-	-	n/a	-	n/a
Elevators- OLB, TCA, TCB	-	18,351	-	-	n/a	-	n/a
Public Safety:							
Fire Station No 8	-	13,149	-	-	n/a	-	n/a
Economic Environment:							
Economic Development Prjts	-	17,725	-	-	n/a	-	n/a
SEGRI	-	309,466	-	-	n/a	-	n/a
Cultural & Recreation:							
Reserve Park Planning, Design	-	24,000	-	-	n/a	-	n/a
Total Uses	65,000	448,814	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	(429,075)	-	-	n/a	-	n/a
Ending Fund Balance	\$ 1,171,467	\$ 742,392	\$ 742,392	\$ 742,392	0.0%	\$ 742,392	0.0%

Kennedy Homes Acquisition/Demolition Fund
Fund 336

Description: The Kennedy Home Acquisition/Demolition Fund Is used to account for the acquisition of Kennedy Homes and has evolved to include the demolition of Kennedy Homes.

Funding Source: This project is funded by proceeds from the General Fund, HOME Grant Fund and an allowable share of the Capital Improvement Revenue Bond of 2005.

Legal Basis: The City Commission approved this project during the March 27, 2006 meeting, #051093.

Fund Balance: There are no significant changes in fund balance. Fund balance includes amounts unspent but budgeted in prior years for ongoing long-term capital projects.

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	\$ 415,665	\$ 415,665	\$ 121,330	\$ 121,330	0.0%	\$ 121,330	0.0%
Sources of Funds:							
Miscellaneous:							
Total Sources	-	-	-	-	n/a	-	n/a
Uses of Funds:							
Economic Environment:							
Kennedy Homes Demolition	-	294,335	-	-	n/a	-	n/a
Total Uses	-	294,335	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	(294,335)	-	-	n/a	-	n/a
Ending Fund Balance	\$ 415,665	\$ 121,330	\$ 121,330	\$ 121,330	0.0%	\$ 121,330	0.0%

Campus Development Agreement Capital Projects Fund

Fund 339

Description: The Campus Development Agreement Fund is used to account for the projects funded through the Campus Development Agreement of 2006.

Funding Source: This project is funded through the Campus Development Agreement dated August 2, 2006 between the City of Gainesville, Alachua County and the University of Florida Board of Trustees (UFBOT).

Legal Basis: The City Commission approved this agreement July 10, 2006, #060100 and is in accordance to the University Comprehensive Master Plan process in Subsection 1013.30 of the Florida Statutes.

Fund Balance: There are no significant changes in 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	\$ 6,064,171	\$ 6,064,171	\$ 5,176,851	\$ 5,081,319	-1.8%	\$ 5,081,319	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	800,000	140,148	-	-	n/a	-	n/a
Total Sources	800,000	140,148	-	-	n/a	-	n/a
Uses of Funds:							
Human Services:							
UF Partnership Projects	800,000	-	-	-	n/a	-	n/a
UF Fellowship Program	-	27,412	-	-	n/a	-	n/a
UF Fellowship Program - Clerk	-	757	-	-	n/a	-	n/a
Transportation:							
Archer Rd/Gale Lemerand Dr	-	383,747	95,532	-	-100.0%	-	n/a
Bike/Ped Facilities (UF Context Area)	-	311,262	-	-	n/a	-	n/a
Traffic Management System	-	304,291	-	-	n/a	-	n/a
Total Uses	800,000	1,027,468	95,532	-	-100.0%	-	n/a
Planned addition to (appropriation of) fund balance	-	(887,321)	(95,532)	-	-100.0%	-	n/a
Ending Fund Balance	\$ 6,064,171	\$ 5,176,851	\$ 5,081,319	\$ 5,081,319	0.0%	\$ 5,081,319	0.0%

Energy Conservation Capital Projects Fund
Fund 340

Description: The Energy Conservation Capital Projects Fund is used to account for the energy conservation projects.

Funding Source: Financing is provided by the Capital Improvement Revenue Bond issue of 2009.

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

Fund Balance: The reduction of fund balance reflects the completion of projects previously budgeted. Fund balance includes amounts unspent but budgeted in prior years for ongoing long-term capital projects.

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	\$ 16,430	\$ 16,430	\$ 14,978	\$ 14,978	0.0%	\$ 14,978	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	384	-	-	n/a	-	n/a
Total Sources	-	384	-	-	n/a	-	n/a
Uses of Funds:							
General Government:							
Building 211 Renovations and Improvements	-	1,750	-	-	n/a	-	n/a
Elevator Replacement	-	86	-	-	n/a	-	n/a
Total Uses	-	1,836	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	(1,452)	-	-	n/a	-	n/a
Ending Fund Balance	\$ 16,430	\$ 14,978	\$ 14,978	\$ 14,978	0.0%	\$ 14,978	0.0%

Additional 5 Cents Local Option Gas Tax (LOGT) Capital Projects Fund
Fund 341

Description: The Additional 5 Cents LOGT Capital Projects Fund is used to account for the receipt and expenditure of the additional five cent local option gas tax.

Funding Source: Sources received in this fund are from the additional 5 cent local option gas tax.

Legal Basis: This tax is authorized by Section 336.025 of the Florida Statutes. An interlocal agreement between Alachua County and the City of Gainesville allocates 40.80% of the proceeds to the City.

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	\$ 3,403,420	\$ 3,403,420	\$ 1,211,328	\$ (1,259,500)	-204.0%	\$ (3,463,382)	175.0%
Sources of Funds:							
Taxes:							
LOGT-Additional 5 Cent	1,900,000	2,253,812	1,900,000	1,900,000	0.0%	1,900,000	0.0%
Charges for Services:							
Property Rental	-	10,800	-	-	n/a	-	n/a
Miscellaneous:							
Interest on Investments	-	46,385	-	-	n/a	-	n/a
Total Sources	1,900,000	2,310,997	1,900,000	1,900,000	0.0%	1,900,000	0.0%
Uses of Funds:							
Transportation:							
Depot Avenue	-	1,799,707	-	-	n/a	-	n/a
SW 62nd Blvd Reconstruction	276,400	-	2,402,800	-	-100.0%	-	n/a
NE 8th Avenue Reconstruction	-	-	293,108	-	-100.0%	-	n/a
SE 4th Street Reconstruction	-	36,445	-	-	n/a	-	n/a
North Main Street Resurfacing	165,000	-	-	-	n/a	-	n/a
NW 16th Terrace Resurfacing	-	-	72,674	-	-100.0%	-	n/a
NW 16th Avenue & NW 2nd Street S	-	-	120,000	-	-100.0%	-	n/a
SW 6th St Resurfacing	-	797,239	-	-	n/a	-	n/a
NW 8th Avenue Resurfacing	-	381,855	-	-	n/a	-	n/a
Sidewalks	-	5,598	-	-	n/a	-	n/a
NE 9th St Reconstruction	-	-	-	164,000	n/a	1,066,000	550.0%
NW 2nd Street Reconstruction	-	-	-	338,000	n/a	-	-100.0%
NE 31 Ave Reconstruction	-	-	-	375,000	n/a	-	-100.0%
SW 39th Blvd Reconstruction	-	-	-	-	n/a	405,000	n/a
SW 35th Blvd Reconstruction	-	-	-	-	n/a	190,000	n/a
SW 27th St Reconstruction	-	-	-	-	n/a	30,000	n/a
N Main St Reconstruction	-	-	-	930,000	n/a	-	-100.0%
SW 23rd Ter Reconstruction	-	-	-	-	n/a	260,000	n/a
SE 10th Ave Reconstruction	-	-	-	-	n/a	160,000	n/a
NE 7th St Reconstruction	-	-	-	525,000	n/a	-	-100.0%
SE 2nd Ave Reconstruction	-	-	-	39,000	n/a	251,000	543.6%
LOGT due to County	-	-	-	131,143	n/a	131,143	0.0%
Transfer to:							
2016B (244)	529,620	529,620	529,620	529,620	0.0%	529,620	0.0%
CIRN 2016A DSF (243)	176,658	176,658	176,658	382,119	116.3%	380,440	-0.4%
RTS Fund (450)	440,000	440,000	440,000	690,000	56.8%	690,000	0.0%
Debt Service '09 (236)	335,968	335,968	335,968	-	-100.0%	-	n/a
Total Uses	1,923,646	4,503,090	4,370,828	4,103,882	-6.1%	4,093,203	-0.3%
Planned addition to (appropriation of) fund balance	(23,646)	(2,192,093)	(2,470,828)	(2,203,882)	-10.8%	(2,193,203)	-0.5%
Ending Fund Balance	\$ 3,379,774	\$ 1,211,328	\$ (1,259,500)	\$ (3,463,382)	175.0%	\$ (5,656,585)	63.3%

Additional 5 Cents Local Option Gas Tax (LOGT)-Bond Funded Capital Projects Fund
Fund 342

Description: The Additional 5 Cents LOGT Capital Projects Fund is used to account for the expenditure of the CIRN 2009 proceeds to be repaid with additional five cent local option gas tax.

Funding Source: Financing is provided by the CIRN of 2009 bond issue.

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

Fund Balance: There are no significant changes in fund balance. Fund balance includes amounts unspent but budgeted in prior years for ongoing long-term capital projects.

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	\$ 597,451	\$ 597,451	\$ 611,295	\$ 611,295	0.0%	\$ 611,295	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	13,844	-	-	n/a	-	n/a
Total Sources	-	13,844	-	-	n/a	-	n/a
Uses of Funds:							
Transfer to:							
Total Uses	-	-	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	13,844	-	-	n/a	-	n/a
Ending Fund Balance	\$ 597,451	\$ 611,295	\$ 611,295	\$ 611,295	0.0%	\$ 611,295	0.0%

Traffic Management System Building Fund
Fund 343

Description: The Traffic Management System Building Capital Projects Fund is used to account for the costs of the traffic management system building and General Services administration building.

Funding Source: This project is funded by transfers from the Fleet Replacement Fund, CIRB of 2005, CIRN of 2009 and Misc Grants.

Legal Basis: The City Commission approved this project during the June 9, 2008 meeting, #080002.

Fund Balance: There are no significant changes to 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	\$ 120,422	\$ 120,422	\$ 120,601	\$ 120,601	0.0%	\$ 120,601	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	179	-	-	n/a	-	n/a
Total Sources	-	179	-	-	n/a	-	n/a
Uses of Funds:							
Public Safety:							
Total Uses	-	-	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	179	-	-	n/a	-	n/a
Ending Fund Balance	\$ 120,422	\$ 120,601	\$ 120,601	\$ 120,601	0.0%	\$ 120,601	0.0%

Capital Improvement Revenue Note (CIRN) 2009 Bond Capital Projects Fund
Fund 344

Description: The CIRN of 2009 Capital Projects Fund is used to account for the costs of various capital projects.

Funding Source: Financing is provided by the CIRN of 2009 bond issue.

Legal Basis: The City Commission approved this project during the June 9, 2008 meeting, #080002.

Fund Balance: This fund is in the process of being closed.
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	\$ (527)	\$ (527)	\$ (539)	\$ (539)	n/a	\$ (539)	n/a
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	(12)	-	-	n/a	-	n/a
Total Sources	-	(12)	-	-	n/a	-	n/a
Uses of Funds:							
Public Safety:							
Total Uses	-	-	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	(12)	-	-	n/a	-	n/a
Ending Fund Balance	\$ (527)	\$ (539)	\$ (539)	\$ (539)	n/a	\$ (539)	n/a

Wild Spaces Public Places (WSPP) 1/2 cent Sales Tax Fund
Fund 345

Description: The Wild Spaces Public Places (WSPP) Sales Tax Fund is used to account for the receipt of a portion of the Wild Spaces Public Places two-year 1/2 Cent sales tax and the related capital projects associated with public recreation funded by the tax and interest earnings.

Funding Source: Sources receipted in this fund are from the Wild Spaces Public Places 1/2 cent sales tax.

Legal Basis: The City Commission approved these projects during the July 14, 2008 meeting, #080128.

Fund Balance: Fund balance includes amounts unspent but budgeted in prior years for ongoing long-term capital projects.

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	\$ 134,872	\$ 134,872	\$ 36,600	\$ 36,600	0.0%	\$ 36,600	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	895	-	-	n/a	-	n/a
Total Sources	-	895	-	-	n/a	-	n/a
Uses of Funds:							
Cultural & Recreation:							
Smokey Bear General Imprv	-	99,167	-	-	n/a	-	n/a
Total Uses	-	99,167	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	(98,272)	-	-	n/a	-	n/a
Ending Fund Balance	\$ 134,872	\$ 36,600	\$ 36,600	\$ 36,600	0.0%	\$ 36,600	0.0%

Wild Spaces Public Places (WSPP) Land Acquisition Capital Projects Fund
Fund 346

Description: The Wild Spaces Public Places (WSPP) Sales Tax Fund is used to account for the receipt of a portion of the Wild Spaces Public Places two-year 1/2 Cent sales tax and the related capital projects associated with land acquisition funded by the tax and interest earnings.

Funding Source: Sources received in this fund are from the Wild Spaces Public Places 1/2 cent sales tax.

Legal Basis: The City Commission approved these projects during the July 14, 2008 meeting, #080128.

Fund Balance: There are no significant changes in fund balance. Fund balance includes amounts unspent but budgeted in prior years for ongoing long-term capital projects.

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	\$ 233,711	\$ 233,711	\$ 218,458	\$ 218,458	0.0%	\$ 218,458	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	5,458	-	-	n/a	-	n/a
Total Sources	-	5,458	-	-	n/a	-	n/a
Uses of Funds:							
Cultural & Recreation:							
Land Acquisition Improvements	-	15,852	-	-	n/a	-	n/a
Crawford-Smith Property	-	4,860	-	-	n/a	-	n/a
Total Uses	-	20,712	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	(15,254)	-	-	n/a	-	n/a
Ending Fund Balance	\$ 233,711	\$ 218,458	\$ 218,458	\$ 218,458	0.0%	\$ 218,458	0.0%

Senior Recreation Center Capital Projects Fund
Fund 347

Description: The Senior Recreation Center Capital Projects Fund is used to account for the costs of the construction of the Senior Recreation Center.

Funding Source: Sources received in this fund are from the Wild Spaces Public Places 1/2 cent sales tax, State grants and Alachua County funds.

Legal Basis: The City Commission approved these projects during the July 14, 2008 meeting, #080128.

Fund Balance: There are no significant changes in fund balance. Fund balance includes amounts unspent but budgeted in prior years for ongoing long-term capital projects.

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	\$ 22,683	\$ 22,683	\$ 23,209	\$ 23,209	0.0%	\$ 23,209	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	526	-	-	n/a	-	n/a
Total Sources	-	526	-	-	n/a	-	n/a
Uses of Funds:							
Cultural & Recreation:							
Total Uses	-	-	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	526	-	-	n/a	-	n/a
Ending Fund Balance	\$ 22,683	\$ 23,209	\$ 23,209	\$ 23,209	0.0%	\$ 23,209	0.0%

**Capital Improvement Revenue Bond (CIRB) of 2010 Capital Projects Fund
Fund 348**

Description: The Capital Improvement Revenue Bond of 2010 Capital Projects Fund is used to account for the costs of various capital projects financed by the CIRB 2010 and interest earnings.

Funding Source: Financing is provided by the CIRB of 2010 bond issue.

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

Fund Balance: The reduction of fund balance reflects the completion of projects previously budgeted. Fund balance includes amounts unspent but budgeted in prior years for ongoing long-term capital projects.

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	\$ 769,387	\$ 769,387	\$ 686,811	\$ 686,811	0.0%	\$ 686,811	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	23,000	18,970	-	-	n/a	-	n/a
Total Sources	23,000	18,970	-	-	n/a	-	n/a
Uses of Funds:							
General Government:							
City Hall Renovations	23,000	-	-	-	n/a	-	n/a
Transportation:							
LED Downtown Street Lighting	-	101,546	-	-	n/a	-	n/a
Total Uses	23,000	101,546	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	(82,576)	-	-	n/a	-	n/a
Ending Fund Balance	\$ 769,387	\$ 686,811	\$ 686,811	\$ 686,811	0.0%	\$ 686,811	0.0%

Revenue Note 2011A Capital Project Fund
Fund 349

Description: The Capital Improvement Revenue Bond of 2011 Capital Projects Fund is used to account for the costs of various capital projects financed by the CIRN 2011 and interest earnings.

Funding Source: Financing is provided by the CIRN of 2011 bond issue.

Legal Basis: The City Commission adopted Resolution No. 110542 on December 15, 2011.

Fund Balance: The reduction of fund balance reflects the completion of projects previously budgeted. Fund balance includes amounts unspent but budgeted in prior years for ongoing long-term capital projects.

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	\$ 4,440	\$ 4,440	\$ 4,544	\$ 4,544	0.0%	\$ 4,544	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	104	-	-	n/a	-	n/a
Total Sources	-	104	-	-	n/a	-	n/a
Total Uses	-	-	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	104	-	-	n/a	-	n/a
Ending Fund Balance	\$ 4,440	\$ 4,544	\$ 4,544	\$ 4,544	0.0%	\$ 4,544	0.0%

Facilities Maintenance Recurring Fund
Fund 351

Description: The Facilities Maintenance Recurring Fund is used to provide funding to support ongoing facilities maintenance.

Funding Source: Funding is provided through General Fund Contributions.

Legal Basis: Spending in this fund is assigned by management and approved by the City Commission as part of the City's Capital Project Plan.

Fund Balance: There are no significant changes in 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	\$ 1,004,657	\$ 1,004,657	\$ 1,093,149	\$ 1,112,847	1.8%	\$ 1,112,847	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	26,156	-	-	n/a	-	n/a
Transfer from:							
General Fund (001)	562,500	562,500	562,500	562,500	0.0%	562,500	0.0%
Total Sources	562,500	588,656	562,500	562,500	0.0%	562,500	0.0%
Uses of Funds:							
General Government							
ADA Compliance	25,000	-	25,000	-	-100.0%	-	n/a
Facilities Maintenance	100,000	123,534	100,000	50,000	-50.0%	100,000	100.0%
City Hall Renovations	207,000	-	-	-	n/a	-	n/a
PW Office roof repair & HVAC	-	-	-	230,000	n/a	-	-100.0%
HVAC, Roof, Plumbing, Electric	-	-	-	-	n/a	100,000	n/a
Public Safety							
F/S Repairs & Maintenance	77,543	3,700	100,000	-	-100.0%	-	n/a
F/S Facilities Maint & Landscaping	50,000	38,503	50,000	-	-100.0%	45,000	n/a
F/S Exhaust System	-	-	10,250	-	-100.0%	-	n/a
F/S Furnishings Replc	-	-	40,999	-	-100.0%	-	n/a
F/S 2 Mold Remediation	-	112,669	-	-	n/a	-	n/a
Transportation							
Mast Arms Painting & Maint	42,957	-	106,553	-	-100.0%	-	n/a
Parking Garage Maint/Repair	-	-	50,000	-	-100.0%	-	n/a
RTS Bus Stop Enhancement Program	-	-	-	-	n/a	100,000	n/a
MOB Parking Garage Stair Railings	-	-	-	50,000	n/a	-	-100.0%
MOB Parking Garage Pvmnt Markings	-	-	-	-	n/a	20,000	n/a
Economic Environment							
GTEC Facility Maint & Repair	10,000	5,500	10,000	-	-100.0%	-	n/a
Cultural & Recreation							
MLK Rec Center HVAC Units	-	6,552	-	-	n/a	-	n/a
NE Pool Reno & Shade Struct	-	-	-	-	n/a	-	n/a
Park Maint & Repairs	50,000	79,833	50,000	50,000	0.0%	50,000	0.0%
Westside Pool Dive Tower	-	-	-	-	n/a	-	n/a
TB McPherson Park & Center Improv	-	96,153	-	-	n/a	-	n/a
W/S Park & Pool Repairs & Imprv	-	23,350	-	-	n/a	-	n/a
W/S Pool Roof Replc	-	10,370	-	-	n/a	-	n/a
PRCA NE Pool Slide Pump	-	-	-	-	n/a	30,000	n/a
PRCA Mickle Pool PVC Liner	-	-	-	118,500	n/a	-	-100.0%
T.B. McPherson Rec Center repairs	-	-	-	-	n/a	87,500	n/a
PRCA Forest Park-Drainage & Turf	-	-	-	-	n/a	25,000	n/a
PRCA Forest Park- Bollard Rplcmt	-	-	-	-	n/a	5,000	n/a
Thomas Center repairs	-	-	-	64,000	n/a	-	-100.0%
Total Uses	562,500	500,164	542,802	562,500	3.6%	562,500	0.0%
Planned addition to (appropriation of) fund balance	-	88,492	19,698	-	-100.0%	-	n/a
Ending Fund Balance	\$ 1,004,657	\$ 1,093,149	\$ 1,112,847	\$ 1,112,847	0.0%	\$ 1,112,847	0.0%

**Equipment Replacement Fund
Fund 352**

Description: The Equipment Maintenance Fund is used to provide funding to support ongoing replacement of equipment (i.e., radios, computers, laptops, etc.).

Funding Source: Funding is provided through General Fund Contributions.

Legal Basis: Spending in this fund is assigned by management and approved by the City Commission as part of the City's Capital Project Plan.

Fund Balance: There are no significant changes in 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	\$ 1,175,871	\$ 1,175,871	\$ 1,373,194	\$ 1,411,824	2.8%	\$ 1,411,824	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	40,173	-	-	n/a	-	n/a
Transfer from:							
General Fund (001)	977,500	977,500	977,500	977,500	0.0%	977,500	0.0%
General Capital Prjt Fund (302)	-	-	-	-	n/a	-	n/a
Total Sources	977,500	1,017,673	977,500	977,500	0.0%	977,500	0.0%
Uses of Funds:							
General Government							
IT Infrastructure Replc	75,000	-	75,000	-	-100.0%	-	n/a
PC/Equipment Replacement	125,000	125,037	125,000	150,000	20.0%	110,000	-26.7%
IT Sharepoint Migration	-	-	-	11,500	n/a	-	-100.0%
IT City Website Update	-	-	-	97,000	n/a	57,200	-41.0%
COM Upgrade TV12 to High Definition	-	-	-	-	n/a	37,500	n/a
COM Broadcast Replacement	-	-	-	29,200	n/a	113,000	287.0%
Public Safety							
Video Server Replacement	-	1,540	-	-	n/a	-	n/a
Extrication Equipment	-	2,212	-	-	n/a	-	n/a
Mobile Data Computer Syst	25,000	25,748	25,000	-	-100.0%	-	n/a
Portable Radios	195,000	195,000	195,000	-	-100.0%	-	n/a
Replc Program GPD Laptops	250,000	21,400	250,000	-	-100.0%	-	n/a
Drug Task Force Bldg	-	-	-	15,000	n/a	-	-100.0%
Internal Affairs Bldg	-	-	-	10,000	n/a	-	-100.0%
Replc GFR Eqpt on Apparatus	25,000	25,000	25,000	-	-100.0%	175,000	n/a
Vehicle Video Cameras	130,000	137,998	130,000	28,000	-78.5%	101,800	263.6%
GFR Inventory Mangement System	-	-	20,500	-	-100.0%	-	n/a
GPD Smart Phones	-	-	-	28,000	n/a	28,000	0.0%
GPD Body Worn Cameras	-	-	-	110,000	n/a	110,000	0.0%
GPD Walker Adm Bld HVAC	-	-	-	362,800	n/a	-	-100.0%
GFR Computer Replacement	-	-	-	25,000	n/a	25,000	0.0%
GFR EMS & Hazmat MRUs and Trailers	-	-	-	45,000	n/a	-	-100.0%
GFR Furnishings & Fixtures	-	-	-	-	n/a	40,000	n/a
GFR Mobile Breathing Air System	-	-	-	16,000	n/a	16,000	0.0%
GFR Equipment Replacement	-	-	44,370	-	-100.0%	25,000	n/a
Transportation							
Downtown Lighting Enhance	-	241,850	-	-	n/a	-	n/a
PW Loader Grapple	-	-	-	-	n/a	15,000	n/a
Converged Layer2 Network	-	-	-	-	n/a	70,000	n/a

Continued on next page

Equipment Replacement Fund
Fund 352- *continued*

Uses of Funds (continued)							
Cultural & Recreation							
MLK Floor Covering	-	-	-	-	n/a	-	n/a
Playground Equipment	45,000	33,460	45,000	50,000	11.1%	50,000	0.0%
Replacement of Diving Boards at City Pools	4,000	-	4,000	-	-100.0%	4,000	n/a
Total Uses	874,000	820,351	938,870	977,500	4.1%	977,500	0.0%
Planned addition to							
(appropriation of) fund balance	103,500	197,322	38,630	-	-100.0%	-	n/a
Ending Fund Balance	\$ 1,279,371	\$ 1,373,194	\$ 1,411,824	\$ 1,411,824	0.0%	\$ 1,411,824	0.0%

Roadway Resurfacing Program Fund
Fund 353

Description: The Roadway Resurfacing Program Fund is used to provide funds to allow the City to maintain its roadway structure.

Funding Source: Funding is provided through General Fund and Solid Waste Contributions.

Legal Basis: Spending in this fund is assigned by management and approved by the City Commission as part of the City's Capital Project Plan.

Fund Balance: There are no significant changes in 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	\$ 1,006,217	\$ 1,006,217	\$ 950,428	\$ 936,769	-1.4%	\$ 299,010	-68.1%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	48,854	-	-	n/a	-	n/a
Transfer from:							
General Fund (001)	642,554	642,554	642,554	642,554	0.0%	642,554	0.0%
Solid Waste Collection (420)	1,429,515	1,429,515	1,429,515	1,429,515	0.0%	1,429,515	0.0%
Total Sources	2,072,069	2,120,923	2,072,069	2,072,069	-2.3%	2,072,069	0.0%
Uses of Funds:							
Human Services:							
Operations	598,170	-	598,170	-	n/a	-	n/a
Transportation:							
Road Resurfacing Program	1,378,899	981,519	1,473,899	2,695,351	174.6%	2,695,351	0.0%
Road Resurfacing Projects	-	1,181,533	-	-	-100.0%	-	n/a
Skid Steer for Operations	95,000	-	-	-	n/a	-	n/a
Transfer to:							
S2003a Debt Svc (226)	13,659	13,659	13,659	14,477	6.0%	15,494	7.0%
Total Uses	2,085,728	2,176,711	2,085,728	2,709,828	24.5%	2,710,845	0.0%
Planned addition to (appropriation of) fund balance	(13,659)	(55,788)	(13,659)	(637,759)	1043.2%	(638,776)	0.2%
Ending Fund Balance	\$ 992,558	\$ 950,428	\$ 936,769	\$ 299,010	-68.5%	\$ (339,766)	-213.6%

CIRB 2014 Capital Projects
Fund 354

Description: The CIRB 2014 Capital Projects Fund is used to account for the costs associated with various capital projects.

Funding Source: Financing is provided by the CIRB 2014 bond issue.

Legal Basis: Spending in this fund is assigned by management and approved by the City Commission as part of the City's Capital Project Plan.

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	\$ 7,070,052	\$ 7,070,052	\$ 1,026,836	\$ 1,026,836	0.0%	\$ 1,026,836	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	200,000	46,965	-	-	n/a	-	n/a
Total Sources	200,000	46,965	-	-	n/a	-	n/a
Uses of Funds:							
General Government:							
ERP/Technology Investment	-	1,870	-	-	n/a	-	n/a
Public Safety:							
Fire Rescue Sta Alert System	-	17,449	-	-	n/a	-	n/a
GFR New Fire Station 9	200,000	-	-	-	n/a	-	n/a
Fire Station 1	-	4,020,559	-	-	n/a	-	n/a
GPD Prop & Evidnc Bldg Roof	-	3,000	-	-	n/a	-	n/a
Southwest Service Area Mor Bldg	-	4,960	-	-	n/a	-	n/a
Transportation:							
LED Lighting: Nghbrhd Pilot	-	30,757	-	-	n/a	-	n/a
NE 2nd Street Project	-	1,070,015	-	-	n/a	-	n/a
Roundabout @ S Main/Depot	-	537,027	-	-	n/a	-	n/a
Cultural & Recreation:							
Clarence Kelly Scoping	-	40,537	-	-	n/a	-	n/a
Hogtwn Crk Headwtrs Pk, PH II	-	352,126	-	-	n/a	-	n/a
Thomas Cntr & Gardens Imprv	-	11,881	-	-	n/a	-	n/a
Total Uses	200,000	6,090,181	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	(6,043,216)	-	-	n/a	-	n/a
Ending Fund Balance	\$ 7,070,052	\$ 1,026,836	\$ 1,026,836	\$ 1,026,836	0.0%	\$ 1,026,836	0.0%

Beazer Settlement Capital Improvement Fund
Fund 355

Description: The Beazer Settlement Capital Projects Fund is used to account for the costs associated with the remediation work for the Cabot Carbon/Koppers Superfund Site clean-up.

Funding Source: Proceeds from Beazer East, Inc. litigation settlement regarding clean-up work at the Cabot Carbon/Koppers Superfund Site near the Stephen Foster Neighborhood.

Legal Basis: Executed Settlement Agreement between the City of Gainesville and Beazer East, Inc. on November 20, 2014.

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	\$ 20,769	\$ 20,769	\$ 21,249	\$ 21,249	0.0%	\$ 21,249	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	480	-	-	n/a	-	n/a
Total Sources	-	480	-	-	n/a	-	n/a
Uses of Funds:							
Transportation							
Total Uses	-	-	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	480	-	-	n/a	-	n/a
Ending Fund Balance	\$ 20,769	\$ 21,249	\$ 21,249	\$ 21,249	0.0%	\$ 21,249	0.0%

Capital Improvement Revenue Note 2016B Additional 5 Cent Gas Tax Capital Projects Fund
Fund 356

Description: The Capital Improvement Revenue Note of 2016 Capital Projects Fund is used to account for the costs associated with various capital projects.

Funding Source: Financing is provided by the CIRN of 2016 bond issue.

Legal Basis: The City Commission approved this project funding during the April 4, 2016 meeting, #150852.

Fund Balance: There are no significant changes in 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	\$ 5,450,623	\$ 5,450,623	\$ 5,481,482	\$ 5,481,482	0.0%	\$ 5,481,482	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	132,172	-	-	n/a	-	n/a
Total Sources	-	132,172	-	-	n/a	-	n/a
Uses of Funds:							
Transportation:							
SE 4th St	-	101,312	-	-	n/a	-	n/a
Total Uses	-	101,312	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	30,860	-	-	n/a	-	n/a
Ending Fund Balance	\$ 5,450,623	\$ 5,481,482	\$ 5,481,482	\$ 5,481,482	0.0%	\$ 5,481,482	0.0%

**Capital Improvement Revenue Bond 2017 Capital Projects Fund
Fund 357**

Description: The Capital Improvement Revenue Bond of 2017 Capital Projects Fund is used to account for the costs associated with various capital projects.

Funding Source: Financing will be provided by the CIRB of 2017 bond issue.

Legal Basis: The City Commission approved this bond issue during the 2017 fiscal year.

Fund Balance: There are no significant changes in 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	\$ (803,710)	\$ (803,709)	\$ 4,851,701	\$ 4,851,701	0.0%	\$ 4,851,701	0.0%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	112,553	-	-	n/a	-	n/a
Transfer:							
Debt service Fund (245)	-	9,200,000	-	-	n/a	-	n/a
Total Sources	-	9,312,553	-	-	n/a	-	n/a
Uses of Funds:							
Public Safety:							
Fire Station #1	-	3,657,142	-	-	n/a	-	n/a
Total Uses	-	3,657,142	-	-	n/a	-	n/a
Planned addition to (appropriation of) fund balance	-	5,655,411	-	-	n/a	-	n/a
Ending Fund Balance	\$ (803,710)	\$ 4,851,701	\$ 4,851,701	\$ 4,851,701	0.0%	\$ 4,851,701	0.0%

Wild Spaces Public Places (WSPP) Sales Tax Fund
Fund 358

Description: The Wild Spaces Public Places (WSPP) Sales Tax Fund is used to account for the receipt of a portion of the WSPP nine year 1/2 cent sales tax and the related capital projects associated with public recreation funded by the tax and interest earnings.

Funding Source: The WSPP 1/2 cent sales tax will be collected from 1/1/2017 to 12/31/2025.

Legal Basis: The City Commission with joint efforts with the County must approve each project.

Fund Balance: Fund balance includes amounts unspent but budgeted in prior years for ongoing long-term capital projects. Revenue is recognized when it is received and is not budgeted.
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	\$ 3,794,296	\$ 3,794,296	\$ 9,865,675	\$ 9,532,495	-3.4%	\$ 7,595,836	-20.3%
Sources of Funds:							
Taxes:							
Wild Spaces Public Places tax	-	7,796,737	-	-	n/a	-	n/a
Miscellaneous:							
Interest on Investments	-	197,661	-	-	n/a	-	n/a
Transfer:							
General Capital Projects (302)	-	8,476	-	-	n/a	-	n/a
Total Sources	-	8,002,873	-	-	n/a	-	n/a
Uses of Funds:							
General Government:							
WSPP Contingency 2017-2025	-	61,071	-	-	n/a	-	n/a
Cultural & Recreation:							
WSPP Project Management	-	440,716	333,180	436,660	31.1%	436,660	0.0%
WSPP Clarence Kelly Center	-	170	-	-	n/a	-	n/a
WSPP Citywide Park Design & Trail	-	(24,495)	-	-	n/a	-	n/a
WSPP Citywide Signage	-	179	-	-	n/a	-	n/a
WSPP Kiwanis Girl Scout Park	-	60	-	-	n/a	-	n/a
WSPP Reserve Park	-	45,554	-	-	n/a	-	n/a
WSPP Core Study	-	16,330	-	-	n/a	-	n/a
WSPP Green Acres	-	1,440	-	-	n/a	-	n/a
WSPP Lincoln Yard Trail	-	17,919	-	-	n/a	-	n/a
WSPP City Pools	-	343,384	-	-	n/a	-	n/a
WSPP Ironwood Upgrades	-	76,899	-	-	n/a	-	n/a
WSPP Fred Cone Park	-	78,468	-	-	n/a	-	n/a
WSPP Shade Over Playgrounds	-	375,952	-	-	n/a	-	n/a
WSPP A Quinn Jones Museum	-	54,596	-	-	n/a	-	n/a
WSPP Rosa B Williams Center	-	1,289	-	-	n/a	-	n/a
WSPP Thomas Center B	-	5,605	-	-	n/a	-	n/a
WSPP JJ Finley Neighborhood Park	-	233	-	-	n/a	-	n/a
WSPP Albert Ray Massey Westside Park	-	10,573	-	-	n/a	-	n/a
WSPP Northside park	-	22,170	-	-	n/a	-	n/a
WSPP Depot Park	-	265,472	-	-	n/a	-	n/a
WSPP Hippodrome	-	51,510	-	-	n/a	-	n/a
WSPP Lincoln Park	-	14,725	-	-	n/a	-	n/a
WSPP NE 31st Ave Park	-	36,984	-	-	n/a	-	n/a
WSPP Trailheads & Bike Trails	-	34,692	-	-	n/a	-	n/a
City Pool Locker Room Renovations	-	-	-	1,000,000	n/a	-	-100.0%
Rosa B. Williams Center Parking Lot	-	-	-	100,000	n/a	-	-100.0%
Cofrin Park Nature Center	-	-	-	-	n/a	1,000,000	n/a
Woodland Park Improvements	-	-	-	400,000	n/a	-	-100.0%
Total Uses	-	1,931,495	333,180	1,936,660	481.3%	1,436,660	-25.8%
Planned addition to (appropriation of) fund balance	-	6,071,378	(333,180)	(1,936,660)	481.3%	(1,436,660)	-25.8%
Ending Fund Balance	\$ 3,794,296	\$ 9,865,675	\$ 9,532,495	\$ 7,595,836	-20.3%	\$ 6,159,176	-18.9%

Wild Spaces Public Places Joint Projects w/County Fund
Fund 359

Description: The Wild Spaces Public Places (WSPP) Sales Tax Fund is used to account for the receipt of a portion of the WSPP nine year 1/2 cent sales tax and the related capital projects associated with public recreation funded by the tax and interest earnings and contributions from Alachua County.

Funding Source: The WSPP 1/2 cent sales tax will be collected from 1/1/2017 to 12/31/2025.

Legal Basis: The City Commission with joint efforts with the County must approve each project.

Fund Balance: Fund balance includes amounts unspent but budgeted in prior years for ongoing long-term capital projects. Revenue is recognized when it is received and is not budgeted.
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	\$ -	\$ -	\$ 297,557	\$ 297,557	0.0%	\$ (777,443)	-361.3%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	-	18,057	-	-	n/a	-	n/a
Transfer:							
Wild Spaces Public Places (358)	-	279,500	-	-	n/a	-	n/a
Total Sources	-	297,557	-	-	n/a	-	n/a
Uses of Funds:							
Cultural & Recreation:							
Sweetwater Recreational Trail	-	-	-	1,075,000	n/a	-	-100.0%
Total Uses	-	-	-	1,075,000	n/a	-	-100.0%
Planned addition to (appropriation of) fund balance	-	297,557	-	(1,075,000)	n/a	-	-100.0%
Ending Fund Balance	\$ -	\$ 297,557	\$ 297,557	\$ (777,443)	-361.3%	\$ (777,443)	0.0%

Capital Improvement Revenue Bond 2019 Capital Projects Fund
Fund 360

Description: The Capital Improvement Revenue Bond of 2019 Capital Projects Fund will be used to account for the costs associated with various capital projects.

Funding Source: Financing will be provided by bond/bank borrowing.

Legal Basis: The City Commission will approve this bond issue during the upcoming fiscal year.

Fund Balance: The fund balance within this fund is assigned. FY19 bond was not issued in 2019

	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:							
Transfer:							
Debt service Fund	-	-	13,500,000	8,663,990	-35.8%	4,325,000	-50.1%
Total Sources	-	-	13,500,000	8,663,990	-35.8%	4,325,000	-50.1%
Uses of Funds:							
General Government:							
City Hall Renovations	-	-	2,500,000	606,000	-75.8%	-	-100.0%
Department-wide Radio Replc (TF	-	-	1,150,000	1,150,000	0.0%	-	-100.0%
Capital Projects	-	-	-	1,270,990	n/a	-	-100.0%
Public Safety:							
Ada Compliance Projects	-	-	-	731,000	n/a	-	-100.0%
GPD Body Worn Camera Initiative	-	-	300,000	1,000,000	233.3%	-	-100.0%
Southwest Public Safety Annex	-	-	-	-	n/a	15,000	n/a
Fire Station 5 Feasibility Study	-	-	209,010	-	-100.0%	-	n/a
New Fire Station 9	-	-	1,500,000	1,500,000	0.0%	4,310,000	187.3%
New Fire Ladder Truck	-	-	-	1,206,000	n/a	-	-100.0%
GFR Equipment Replacement	-	-	970,990	-	-100.0%	-	n/a
Transportation:							
LED Streetlight Upgrade w/SMART	-	-	6,820,000	1,200,000	-82.4%	-	-100.0%
Cultural & Recreation:							
Brick Streets Evaluation	-	-	50,000	-	-100.0%	-	n/a
Total Uses	-	-	13,500,000	8,663,990	-35.8%	4,325,000	-50.1%
Planned addition to (appropriation of) fund balance	-	-	-	-	n/a	-	n/a
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	n/a	\$ -	n/a

* Funding was approved in the FY19 budget; however borrowing did not take place in FY19.

Technology Capital Improvement Fund
Fund 511

Description: The Technology Capital Improvement Fund will be used to account for the costs associated with various capital projects.

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

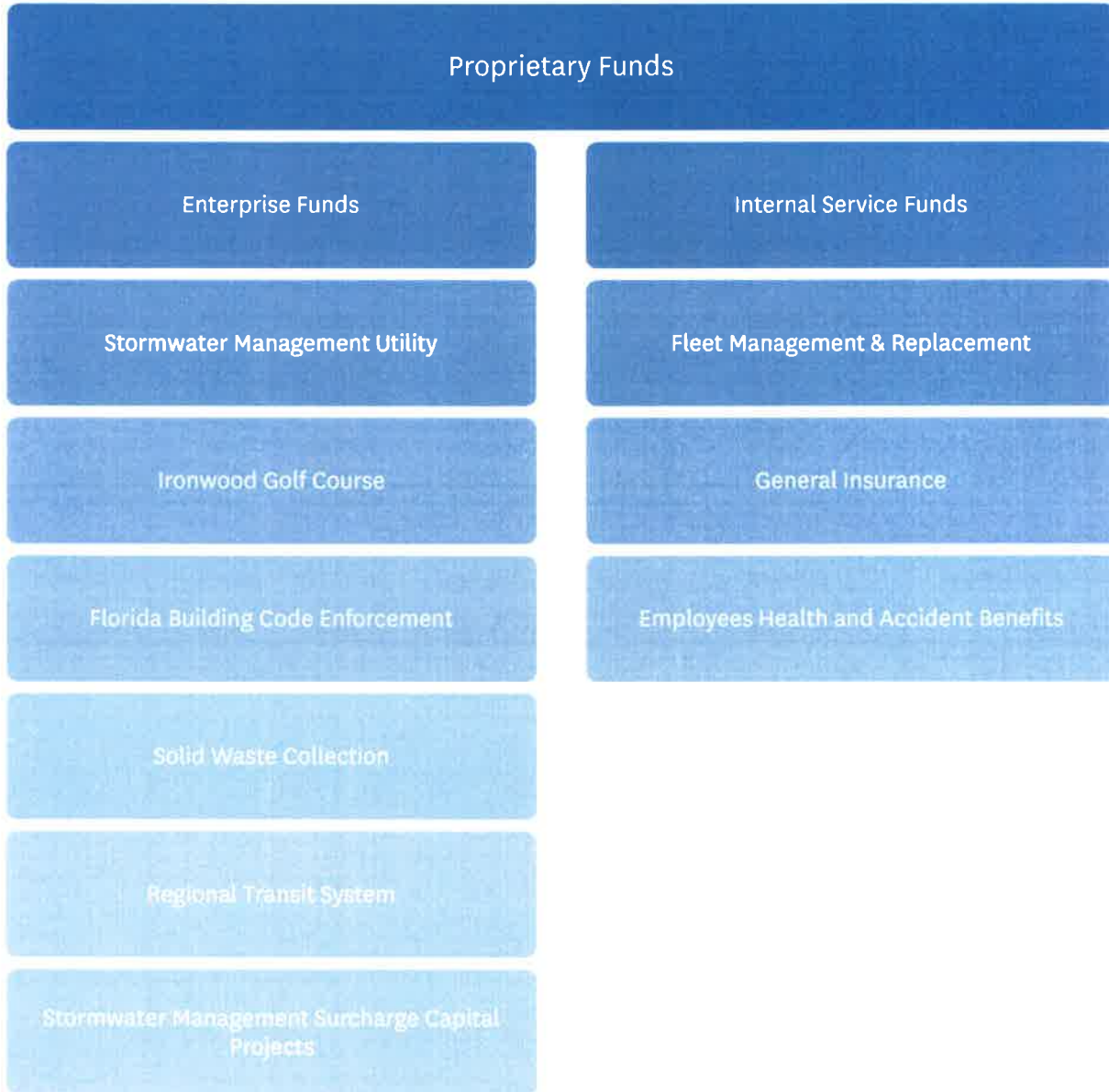
Legal Basis: Spending in this fund is assigned by management and approved by the City Commission as part of the City's Capital Project Plan.

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	\$ -	\$ -	\$ -	\$ -	n/a	\$ (56,510)	n/a
Sources of Funds:							
Transfer:							
General Fund	-	-	-	73,150	n/a	78,510	7.3%
Total Sources	-	-	-	73,150	n/a	78,510	7.3%
Uses of Funds:							
General Government:							
Bandwidth	-	-	-	73,510	n/a	78,510	6.8%
ERP/Technology Investment	-	-	-	56,150	n/a	56,150	0.0%
Total Uses	-	-	-	129,660	n/a	134,660	3.9%
Planned addition to (appropriation of) fund balance	-	-	-	(56,510)	n/a	(56,150)	-0.6%
Ending Fund Balance	\$ -	\$ -	\$ -	\$ (56,510)	n/a	\$ (112,660)	99.4%

Proprietary Funds (Enterprise and Internal Service) are used to account for operations:

- (a) that are financed and operate in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing goods/services to the general public on a continuing basis be financed or recovered primarily through user charges; or
- (b) where the governing body has decided that periodic determination of revenues earned, expense incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.



All Proprietary 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	\$ 140,945,168	\$ 114,084,930	\$ 118,342,441	\$ 119,388,381	4.6%	\$ 100,251,085	-16.0%
Sources of Funds by Category:							
Taxes	2,023,582	2,223,805	2,084,289	2,084,289	-6.3%	2,084,289	0.0%
Permits, Fees, Assessments	3,857,991	4,443,664	3,883,366	3,625,230	-18.4%	3,311,886	-8.6%
Intergovernmental	6,848,016	14,411,912	6,866,044	6,425,133	-55.4%	6,527,420	1.6%
Charges for Services	33,959,484	32,796,424	34,610,266	34,314,522	4.6%	34,314,522	0.0%
Miscellaneous Revenues	31,538,781	31,554,252	34,335,644	32,294,497	2.3%	34,179,984	5.8%
Internal Service	13,062,047	13,225,508	13,421,455	13,693,142	3.5%	14,001,826	2.3%
Transfers In	1,988,922	3,352,031	1,971,594	1,123,380	-66.5%	1,122,724	-0.1%
Total Sources	93,278,823	102,007,598	97,172,658	93,560,193	-8.3%	95,542,651	2.1%
Uses of Funds:							
General Government	284,497	125,271	140,352	196,877	57.2%	198,540	0.8%
Public Safety	2,821,788	3,029,621	3,345,924	3,539,066	16.8%	3,579,124	1.1%
Physical Environment	17,710,343	15,603,682	16,776,976	19,731,975	26.5%	19,905,501	0.9%
Transportation	26,404,541	32,011,103	26,494,452	38,702,091	20.9%	39,120,350	1.1%
Cultural & Recreation	1,320,339	1,720,225	1,425,853	-	-100.0%	-	n/a
Transfers to Other Funds	2,738,736	4,303,620	2,355,510	2,999,454	-30.3%	3,047,997	1.6%
Internal Service Expenses	47,226,507	40,956,565	45,587,651	47,528,026	16.0%	48,033,240	1.1%
Total Uses	98,506,751	97,750,087	96,126,718	112,697,489	15.3%	113,884,752	1.1%
Planned addition to (appropriation of) fund balance	(5,227,928)	4,257,511	1,045,940	(19,137,296)	-549.5%	(18,342,101)	-4.2%
Ending Fund Balance	\$ 135,717,240	\$ 118,342,441	\$ 119,388,381	\$ 100,251,085	-15.3%	\$ 81,908,984	-18.3%

**Stormwater Management Utility
Fund 413**

Description: The Stormwater Management Utility Fund is used to account for revenues and expenditures relating to the operations of the Stormwater Management Program, including capital expenditures.

Funding Source: The major funding source for this fund is from user fees for stormwater management.

Legal Basis: Each year the City Commission approves this allocation through the annual budget process.

Fund Balance: Change in fund balance is due to the increase in personal services.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 41,372,219	\$ 34,378,059	\$ 34,468,163	\$ 33,700,763	-2.2%	\$ 30,006,936	-11.0%
Sources of Funds:							
Intergovernmental:							
County Contribution	-	88,647	-	-	n/a	-	n/a
St Grant-Physical Environment	-	93,128	-	-	n/a	-	n/a
Charges for Services:							
Stormwater Mgmt Fees	6,569,358	6,992,626	6,602,200	6,932,310	5.0%	6,932,310	0.0%
Miscellaneous:							
Interest on Investments	-	(89,627)	-	-	0.0%	-	n/a
Disposition Of Fixed Assets	-	(7,193)	-	-	0.0%	-	n/a
Other Miscellaneous	5,953	15,785	5,990	5,990	0.0%	5,990	0.0%
Capital Contributions	-	148,955	-	-	n/a	-	n/a
Transfers:							
FFGFC of 05 (230)	-	4,467	-	-	n/a	-	n/a
Total Sources	6,575,311	7,246,788	6,608,190	6,938,300	5.0%	6,938,300	0.0%
Uses of Funds:							
Physical Environment:							
Public Works Administration	185,312	104,265	143,196	389,241	171.8%	392,427	0.8%
Engineering Services	505,489	498,950	542,392	709,936	30.9%	715,816	0.8%
Operations - Support Svcs	308,048	236,684	317,406	436,193	37.4%	440,232	0.9%
Street Sweeping Section	633,505	679,331	689,676	1,009,737	46.4%	1,027,733	1.8%
Vegetative Management	241,999	147,619	243,218	304,443	25.2%	305,594	0.4%
Watercourse Maintenance	3,132,765	2,081,205	2,662,441	4,356,812	63.6%	4,396,435	0.9%
Closed Watercourse Maint.	720,579	103,449	-	3,809	n/a	3,962	4.0%
Environmental Management	1,691,425	1,495,687	1,963,525	2,153,324	9.7%	2,183,258	1.4%
NPDES Project	36,282	513,850	36,900	-	-100.0%	-	n/a
SMU Revenue Enhancement Services	-	330,651	-	-	n/a	-	n/a
Mosquito Control	434,783	379,891	440,284	685,864	55.8%	691,123	0.8%
Transportation:							
Transportation Planning	295,074	200,741	250,368	429,674	71.6%	433,190	0.8%
Internal Services:							
Capital Outlay	-	(895,659)	-	-	n/a	-	n/a
Transfers to:							
POB 2003a (226)	86,185	86,185	86,185	98,311	14.1%	105,213	7.0%
Depot SW Park-DSF(229)	-	(137,003)	-	-	n/a	-	n/a
CIRN 2016A DSF (243)	-	30,837	-	54,783	n/a	54,542	-0.4%
SMU Surcharge CPF (414)	-	1,300,000	-	-	n/a	-	n/a
Total Uses	8,271,446	7,156,684	7,375,590	10,632,127	44.2%	10,749,526	1.1%
Planned addition to (appropriation of) fund balance	(1,696,135)	90,104	(767,400)	(3,693,827)	381.3%	(3,811,226)	3.2%
Ending Fund Balance	\$ 39,676,084	\$ 34,468,163	\$ 33,700,763	\$ 30,006,936	-11.0%	\$ 26,195,710	-12.7%

Stormwater Management Surcharge Capital Projects
Fund 414

Description: The Stormwater Management Surcharge Capital Projects Fund is used to account for capital projects relating to the Stormwater Management Program.

Funding Source: The major funding source for this fund is from user fees for stormwater management.

Legal Basis: Each year the City Commission approves this allocation through the annual budget process.

Fund Balance: Change in fund balance is due to the transfer from Stormwater Management Utility fund for the South East 4th Street Project.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 2,393,055	\$ 2,393,055	\$ 3,639,524	\$ 3,659,614	0.6%	\$ 4,695,261	28.3%
Sources of Funds:							
Intergovernmental:							
State Grant	-	214,447	-	-	n/a	-	n/a
Charges for Services:							
Stormwater Mgmt Fees	1,183,285	1,383,239	1,189,200	1,248,660	5.0%	1,248,660	0.0%
Miscellaneous:							
Interest on Investments	-	184,412	150,000	150,000	0.0%	150,000	0.0%
Gain/Loss on Investments	150,000	-	-	-	n/a	-	n/a
Sweetwater Wetlands Settlement	-	340,000	-	-	n/a	-	n/a
Transfers:							
FFGFC of 05 (230)	-	908	-	-	n/a	-	n/a
Stormwater Mgmt Fees (413)	-	1,300,000	-	-	n/a	-	n/a
Total Sources	1,333,285	3,423,005	1,339,200	1,398,660	4.4%	1,398,660	0.0%
Uses of Funds:							
Physical Environment:							
Equal Opportunity	-	-	-	98,311	n/a	105,213	7.0%
Depot Ave Stormwater Fac.	-	30,000	-	-	n/a	-	n/a
Tumblin Creek Sediment Facility	-	4,966	-	-	n/a	-	n/a
FEMA-Tumblin Creek Sediment	-	139,125	-	-	n/a	-	n/a
Pipe Replc: SW2nd/SW10th	-	784,057	-	-	n/a	-	n/a
Pipe Replc: SW 6th St	-	261,491	-	-	n/a	-	n/a
Suburban Heights Piping	-	89,841	-	-	n/a	-	n/a
Paynes Prairie Sheetflow	-	20,369	-	-	n/a	-	n/a
Minor Stormwater Projects	665,000	105,580	665,000	-	-100.0%	-	n/a
College Park Credit Basin	61,794	5,700	-	-	n/a	-	n/a
Hatchitt/Forest Creek-Brittany Est	281,754	-	281,869	-	-100.0%	-	n/a
Hatchitt/Forest Creek - BMAP	-	179,744	-	-	n/a	-	n/a
Hatchitt/Forrest Creek-BMAP Ph II	204,912	-	204,996	-	-100.0%	-	n/a
Mosquito Control ATV	15,000	-	-	-	n/a	-	n/a
Mosquito Control (ULV Sprayers)	61,794	-	-	-	n/a	-	n/a
Mosquito Control Lab Addition	19,000	-	-	-	n/a	-	n/a
University Heights Credit Basin	57,000	5,700	-	-	n/a	-	n/a
Map Room Files	126,738	27,574	1,229	-	-100.0%	-	n/a
PW Work Management Sys	-	9,846	-	-	n/a	-	n/a
SE 4th Street	-	106,054	-	-	n/a	-	n/a
Anglewood Levee Improvements	-	-	-	100,000	n/a	573,500	473.5%
Hogtown Creek Flood Ins Update	-	-	-	-	n/a	200,000	n/a

Continued on next page

Stormwater Management Surcharge Capital Projects
Fund 414- *continued*

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Uses of Funds (continued):							
Internal Services:							
SMU-Depreciation	-	(59,282)	-	-	n/a	-	n/a
Transfers:							
Misc Grant Funds (115)	-	299,755	-	-	n/a	-	n/a
POB 2003a (226)	1,777	1,777	1,777	463	-74.0%	495	7.0%
Depot SW Park-DSF (229)	164,239	164,239	164,239	164,239	0.0%	164,239	0.0%
Total Uses	1,659,008	2,176,536	1,319,110	363,013	-72.5%	1,043,447	187.4%
Planned addition to (appropriation of) fund balance							
	(325,723)	1,246,469	20,090	1,035,647	5055.0%	355,213	-65.7%
Ending Fund Balance	\$ 2,067,332	\$ 3,639,524	\$ 3,659,614	\$ 4,695,261	28.3%	\$ 5,050,474	7.6%

**Ironwood Golf Course
Fund 415 & 417 & 418**

Description: The Ironwood Golf Course Fund is used to account for the operations of the City-owned golf course. The Ironwood Golf Course was acquired by the City on March 31, 1992, with proceeds from the First Florida Governmental Financing Commission Bond of 1992.

Funding Source: The major funding source for this fund is from user fees for golf course.

Legal Basis: Each year the City Commission approves this allocation through the annual budget process.

Fund Balance: Ironwood operations will transfer into the General Fund starting October 1, 2019. Ironwood surcharge fund will remain in effect to pay debt service in FY20 and beyond.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ (205,745)	\$ (387,293)	\$ (518,425)	\$ (264,043)	-49.1%	\$ (144,227)	-45.4%
Sources of Funds:							
Charges for Services:							
Green Fees	304,899	237,629	312,515	-	-100.0%	-	n/a
Cart Rentals	170,267	125,143	174,521	-	-100.0%	-	n/a
Pro Shop Sales	65,054	67,111	66,679	-	-100.0%	-	n/a
Driving Range	38,915	58,604	39,887	-	-100.0%	-	n/a
Concessions	149,693	146,471	153,432	-	-100.0%	-	n/a
Golf Lessons	-	8,955	-	-	n/a	-	n/a
Facility Rental	14,718	23,396	15,052	-	-100.0%	-	n/a
Capital Surcharge	160,186	118,075	160,186	153,000	-4.5%	153,000	0.0%
Cash Overage/Shortage	-	172	-	-	n/a	-	n/a
Miscellaneous Revenues:							
Handicap Service	1,506	758	1,544	-	-100.0%	-	n/a
Interest of Investment	-	(28,677)	-	-	n/a	-	n/a
Disposition of Fixed Assets	-	(10,985)	-	-	n/a	-	n/a
Other Miscellaneous Rev	-	857	-	-	n/a	-	n/a
Capital Contributions	-	71,182	-	-	n/a	-	n/a
Transfers from:							
Ironwood Surcharge Fund	95,065	95,065	95,065	95,521	0.5%	94,865	-0.7%
General Fund (001)	813,684	813,684	799,700	-	-100.0%	-	n/a
Total Sources	1,813,987	1,727,439	1,818,581	248,521	-86.3%	247,865	-0.3%
Uses of Funds:							
Cultural & Recreation:							
Golf Course Administration	534,149	575,958	687,235	-	-100.0%	-	n/a
Pro Shop	28,083	59,584	28,329	-	-100.0%	-	n/a
Concessions	109,953	122,494	110,874	-	-100.0%	-	n/a
Maintenance	519,993	571,183	519,993	-	-100.0%	-	n/a
Operations	128,161	392,440	79,423	-	-100.0%	-	n/a
Depreciation	-	(1,434)	-	-	n/a	-	n/a
Transfers to:							
Ironwood Reno Fd (417)	-	95,065	95,065	95,065	0.0%	95,065	0.0%
CIRB 2010 Debt Repayment	132,610	37,545	37,545	33,640	-10.4%	31,474	-6.4%
POB 2003a (226)	5,736	5,736	5,736	-	-100.0%	-	n/a
Total Uses	1,458,685	1,858,571	1,564,200	128,705	-91.8%	126,539	-1.7%
Planned addition to (appropriation of) fund balance	355,302	(131,132)	254,381	119,816	-52.9%	121,326	1.3%
Ending Fund Balance	\$ 149,557	\$ (518,425)	\$ (264,043)	\$ (144,227)	-45.4%	\$ (22,901)	-84.1%

Florida Building Code Enforcement Fund
Fund 416

Description: The Florida Building Code Enforcement Fund is used to account for revenues and expenses related to the enforcement of the Florida Building Code as defined in Florida Statute 553.80. This fund was established October 1, 2006 pursuant to changes in state law requirements.

Funding Source: The major funding source for this fund is from user fees from building permits.

Legal Basis: Each year the City Commission approves this allocation through the annual budget process.

Fund Balance: Permit issuances are projected to decline over the next two years resulting in a projected decrease in fund balance. This fund's fund balance is restricted for use on expenses related to enforcement of the Florida Building Code.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 5,334,798	\$ 3,794,618	\$ 3,885,703	\$ 3,179,634	-18.2%	\$ 1,957,209	-38.4%
Sources of Funds:							
Permits, Fees, Assessments:							
Building Permits	2,063,645	2,617,371	2,063,645	1,960,463	-5.0%	1,764,416	-10.0%
Miscellaneous Permits	13,636	13,325	13,636	13,363	-2.0%	13,096	-2.0%
Contractors Exam Fees	543	366	546	532	-2.5%	521	-2.0%
Special Inspection Fees	60,570	9,100	60,570	54,513	-10.0%	49,062	-10.0%
Electric Plumbing & Gas Pts	592,525	478,601	592,525	444,394	-25.0%	333,295	-25.0%
Street Graphics Inspections	16,559	21,588	16,559	16,228	-2.0%	15,903	-2.0%
Competency Renewals	7,396	4,002	7,396	7,248	-2.0%	7,103	-2.0%
Miscellaneous Revenues:							
Gain/Loss on Investments	75,384	151,679	75,384	75,384	0.0%	75,384	0.0%
Total Sources	2,830,258	3,296,031	2,830,261	2,572,125	-9.1%	2,258,781	-12.2%
Uses of Funds:							
General Government:							
Planning & Dev Admin	111,817	122,260	140,352	196,877	40.3%	198,540	0.8%
Development Services Center	172,680	675	-	-	n/a	-	n/a
Planning	-	2,336	-	-	n/a	-	n/a
Public Safety:							
Planning & Dev Admin	-	-	-	96,595	n/a	98,489	2.0%
Building Inspection	2,821,788	3,040,555	3,345,924	3,442,470	2.9%	3,480,635	1.1%
Fixed Assets	-	(10,934)	-	-	n/a	-	n/a
Transfers to:							
POB 2003a (226)	50,054	50,054	50,054	58,607	17.1%	62,722	7.0%
Total Uses	3,156,339	3,204,946	3,536,330	3,794,550	7.3%	3,840,386	1.2%
Planned addition to (appropriation of) fund balance	(326,081)	91,085	(706,069)	(1,222,425)	73.1%	(1,581,604)	29.4%
Ending Fund Balance	\$ 5,008,717	\$ 3,885,703	\$ 3,179,634	\$ 1,957,209	-38.4%	\$ 375,605	-80.8%

Solid Waste Collection Fund
Fund 420

Description: The Solid Waste Collection Fund is used to account for the City's refuse collection program. The actual collections are performed by a private contractor.

Funding Source: The major funding source for this fund is from user fees collected from franchise fees and refuse collection fees.

Legal Basis: Each year the City Commission approves this allocation through the annual budget process.

Fund Balance: Change in fund balance is due to the increase in personal services.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 1,787,423	\$ 839,629	\$ 1,317,990	\$ 1,105,187	-16.1%	\$ (16,398)	-101.5%
Sources of Funds:							
Permits, Fees, Assessments:							
Franchise Fees-Solid Waste	1,103,117	1,299,313	1,128,489	1,128,489	0.0%	1,128,489	0.0%
Charges for Services:							
Refuse Collections	8,826,803	8,124,155	8,870,937	8,870,937	0.0%	8,870,937	0.0%
Sale of Garbage Bags	90,000	113,670	90,000	90,000	0.0%	90,000	0.0%
Football Game Day Svcs	27,000	25,199	27,000	27,000	0.0%	27,000	0.0%
Recycling	60,000	18,347	60,000	60,000	0.0%	60,000	0.0%
Miscellaneous Revenues:							
Interest of Investments	-	71,732	-	-	n/a	-	n/a
Gain/Loss on Investments	70,000	-	70,000	70,000	0.0%	70,000	0.0%
Disposition of Fixed Assets	-	(81,258)	-	-	n/a	-	n/a
Transfers from:							
General Fund (001)	6,400	6,400	6,400	6,400	0.0%	6,400	0.0%
Total Sources	10,183,320	9,577,558	10,252,826	10,252,826	0.0%	10,252,826	0.0%
Uses of Funds:							
Physical Environment:							
Public Works Administration	145,527	106,983	139,025	156,596	12.6%	156,684	0.1%
Refuse Collection	7,942,414	6,993,023	8,277,676	8,528,123	3.0%	8,541,263	0.2%
Inmate Work Crew	171,875	158,036	168,143	171,812	2.2%	172,260	0.3%
Work Management System	-	4,011	-	-	n/a	-	n/a
Skid Steer for Resource Recovery	67,348	-	-	-	n/a	-	n/a
Garbage & Recycling Compactors	-	-	-	64,000	n/a	-	-100.0%
Resource Recovery Center	-	-	-	510,000	n/a	-	-100.0%
Screening Equip Street Sweeping	-	-	-	53,775	n/a	-	-100.0%
Transportation:							
Transportation Planning	51,975	38,156	52,958	17,196	-67.5%	17,196	0.0%
Internal Services:							
Capital Outlay	-	(29,121)	-	-	n/a	-	n/a
Transfers to:							
General Fund (001)	300,000	300,000	300,000	300,000	0.0%	300,000	0.0%
POB 2003a (226)	23,294	23,294	23,294	22,517	-3.3%	24,098	7.0%
CIRN 2009 (236)	44,462	44,462	44,462	-	-100.0%	-	n/a
CIRN 2016A (243)	30,556	30,837	30,556	120,877	295.6%	120,346	-0.4%
Roadway Resurfacing (353)	1,429,515	1,429,515	1,429,515	1,429,515	0.0%	1,429,515	0.0%
Total Uses	10,206,966	9,099,197	10,465,629	11,374,411	8.7%	10,761,361	-5.4%
Planned addition to (appropriation of) fund balance	(23,646)	478,361	(212,803)	(1,121,585)	427.1%	(508,535)	-54.7%
Ending Fund Balance	\$ 1,763,777	\$ 1,317,990	\$ 1,105,187	\$ (16,398)	-101.5%	\$ (524,934)	3101.2%

Regional Transit System Fund
Fund 450

Description: The Regional Transit System Fund is used to account for the operations of the City's mass transit system.

Funding Source: Sources for this fund are from user fees for bus transit and corresponding grants.

Legal Basis: Each year the City Commission approves this allocation through the annual budget process.

Fund Balance: The reduction of fund balance includes depreciation expense.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 60,388,549	\$ 45,062,985	\$ 45,433,627	\$ 46,267,570	1.8%	\$ 34,102,088	-26.3%
Sources of Funds:							
Taxes:							
Local Option Gas Tax	2,023,582	2,223,805	2,084,289	2,084,289	0.0%	2,084,289	0.0%
Intergovernmental:							
FTA Grants	2,650,000	5,324,865	2,650,000	2,650,000	0.0%	2,650,000	0.0%
Federal & State Grants	400,173	1,314,750	417,682	400,173	-4.2%	400,173	0.0%
FDOT Grants	2,509,360	6,162,745	2,471,315	2,045,742	-17.2%	2,148,029	5.0%
Rebate 6.7 Cts Gas Tax	290,045	233,793	298,746	298,746	0.0%	298,746	0.0%
County Contributions	998,438	969,218	1,028,301	1,030,472	0.2%	1,030,472	0.0%
City Match	-	10,320	-	-	n/a	-	n/a
Charges for Services:							
Cash Overage/Shortage	-	4,267	-	-	n/a	-	n/a
Daily Bus Fare	605,695	465,131	637,140	605,605	-4.9%	605,605	0.0%
UF Campus Contract	3,078,091	2,480,525	2,848,833	2,961,831	4.0%	2,961,831	0.0%
Shuttle Services	3,000	2,369	3,000	3,000	0.0%	3,000	0.0%
Student Pass	28,319	16,135	29,169	20,000	-31.4%	20,000	0.0%
Adult Pass	241,062	297,085	248,294	300,000	20.8%	300,000	0.0%
Main Bus-Advertising	443,147	495,824	515,207	535,000	3.8%	535,000	0.0%
SFC-Transportation Fees	1,019,565	950,818	1,049,892	968,050	-7.8%	968,050	0.0%
UF-Transportation Fees	9,579,763	6,968,576	10,182,514	10,123,286	-0.6%	10,123,286	0.0%
UF-Sunday Service	388,387	2,460,448	400,039	449,106	12.3%	449,106	0.0%
Gator Aider	252,391	241,902	259,963	259,963	0.0%	259,963	0.0%
Red Coach Inc	18,600	21,600	18,600	-	-100.0%	-	n/a
MegaBus Southeast, LLC	23,000	20,400	23,000	23,000	0.0%	23,000	0.0%
Employee Pass Programs	20,375	1,050	20,375	-	-100.0%	-	n/a
UF Later Gator	490,679	686,114	505,399	442,697	-12.4%	442,697	0.0%
Shands - Employee Pass	71,106	74,078	71,106	74,077	4.2%	74,077	0.0%
VA - Employee Pass	36,126	-	36,126	-	-100.0%	-	n/a
UF - TransLoc Share	-	167,310	-	167,000	n/a	167,000	0.0%
Miscellaneous Revenues:							
Interest on Investments	22,000	(212,721)	22,000	22,000	0.0%	22,000	0.0%
Rental of City Property	-	1,050	-	-	n/a	-	n/a
Disposition of Fixed Assets	-	(400)	-	-	n/a	-	n/a
Proceeds - Surplus Equipment	55,000	27,414	56,650	45,000	-20.6%	45,000	0.0%
Capital Contributions	-	73,927	-	-	n/a	-	n/a
Other Miscellaneous Rev	25,000	7,996	25,000	25,000	0.0%	25,000	0.0%
Insurance Recovery	51,000	35,502	52,000	52,000	0.0%	52,000	0.0%
Transfers from:							
General Fund (001)	627,210	627,210	623,866	574,896	-7.8%	574,896	0.0%
5 Cents LOGT Fund	440,000	440,000	440,000	440,000	0.0%	440,000	0.0%
GRU	6,563	6,563	6,563	6,563	0.0%	6,563	0.0%
Total Sources	26,397,677	32,599,669	27,025,069	26,607,496	-1.5%	26,709,783	0.4%

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Regional Transit System Fund
Fund 450 - *continued*

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Uses of Funds:							
Transportation:							
RTS Administration	1,111,712	2,598,864	1,253,285	1,379,207	10.0%	1,398,879	1.4%
Marketing	373,458	321,315	310,461	302,439	-2.6%	306,295	1.3%
Planning	422,310	327,791	433,067	729,329	68.4%	738,656	1.3%
Maintenance	5,153,244	4,998,406	5,166,351	7,965,800	54.2%	8,042,454	1.0%
Operations	17,251,096	18,670,521	17,276,773	25,948,936	50.2%	26,252,244	1.2%
Gator Aider	103,748	17,657	107,330	110,830	3.3%	110,830	0.0%
ADA Transportation	1,641,924	1,986,216	1,643,859	1,707,342	3.9%	1,709,268	0.1%
Depreciation	-	(7,265,309)	-	-	n/a	-	n/a
Grant Expenditures	-	10,116,746	-	-	n/a	-	n/a
Transportation & Strategic Planning	-	-	-	111,338	n/a	111,338	0.0%
Transfers to:							
General Fund (001)	-	75,915	-	95,147	n/a	97,050	2.0%
POB 2003a (226)	385,808	380,906	-	422,610	n/a	452,279	7.0%
Total Uses	26,443,300	32,229,027	26,191,126	38,772,978	48.0%	39,219,293	1.2%
Planned addition to (appropriation of) fund balance	(45,623)	370,642	833,943	(12,165,482)	-1558.8%	(12,509,510)	2.8%
Ending Fund Balance	\$ 60,342,926	\$ 45,433,627	\$ 46,267,570	\$ 34,102,088	-26.3%	\$ 21,592,578	-36.7%

Fleet Services Fund
Fund 501 & 502

Description: The Fleet Services Funds are used to account for revenues and expenditures relating to the City's fleet maintenance and replacement management programs.

Funding Source: As an internal service fund, sources for these funds are collected from other departments.

Legal Basis: Each year the City Commission approves this allocation through the annual budget process.

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	\$ 20,635,882	\$ 20,420,378	\$ 20,743,130	\$ 20,709,178	-0.2%	\$ 19,381,247	-6.4%
Sources of Funds:							
Miscellaneous Revenues:							
Other Miscellaneous Rev	5,728	150,676	12,340	5,952	-51.8%	5,952	0.0%
Internal Service:							
Service Cost Recovery-GRU	648	1,995	660	672	1.8%	672	0.0%
Fuel Cost Recovery-GRU	877,348	757,264	993,210	1,109,072	11.7%	1,109,072	0.0%
Fuel Cost Recovery-GG	554,714	547,360	626,305	697,896	11.4%	697,896	0.0%
Fleet Service Fixed-GG	3,688,367	4,078,903	3,687,719	3,687,719	0.0%	3,687,719	0.0%
Service Cost Recovery-GG	5,873	6,610	6,595	7,317	10.9%	7,317	0.0%
Labor Cost Recovery-GRU	1,166,057	1,046,822	1,065,930	965,803	-9.4%	965,803	0.0%
Outside Labor-GRU	323,555	186,523	212,196	100,837	-52.5%	100,837	0.0%
Parts Cost Recovery-GRU	566,632	739,200	819,244	587,096	-0.28337	587,096	0.0%
Labor Cost Recovery-GG	1,030,849	1,035,872	1,072,989	1,115,129	0.03927	1,115,129	0.0%
Outside Labor-GG	250,219	242,536	229,794	209,369	-0.08888	209,369	0.0%
Parts Cost Recovery-GG	543,026	725,830	550,685	1,056,104	0.9178	1,056,104	0.0%
Transfers from:							
General Fund	-	57,735	-	-	n/a	-	n/a
Total Sources	9,013,016	9,577,326	9,277,667	9,542,966	2.9%	9,542,966	0.0%
Uses of Funds:							
Internal Service Expenses:							
Administrative Services	15,420	7,950	-	-	n/a	-	n/a
Fleet Administration	771,187	781,318	893,555	829,202	-7.2%	829,202	0.0%
Fleet Operations	4,771,745	4,596,416	5,028,535	5,472,078	8.8%	5,528,915	1.0%
Depreciation	-	(1,911,827)	-	-	n/a	-	n/a
Capital Projects	-	823,227	-	250,000	n/a	-	-100.0%
Vehicle Replacements	5,369,394	4,915,573	3,345,029	4,262,900	27.4%	4,710,900	10.5%
Transfers to:							
POB 2003a (226)	41,918	41,918	44,500	56,717	27.5%	60,699	7.0%
Total Uses	10,969,664	9,254,574	9,311,619	10,870,897	16.7%	11,129,716	2.4%
Planned addition to (appropriation of) fund balance	(1,956,648)	322,752	(33,952)	(1,327,931)	3811.2%	(1,586,750)	19.5%
Ending Fund Balance	\$ 18,679,234	\$ 20,743,130	\$ 20,709,178	\$ 19,381,247	-6.4%	\$ 17,794,497	-8.2%

General Insurance Fund
Fund 503

Description: The General Insurance Fund is used to account for costs associated with administering a self-insurance plan for workers' compensation, automobile, general and public official liability benefits. The plan is administered externally.

Funding Source: As an internal service fund, sources for these funds are collected from other departments.

Legal Basis: Each year the City Commission approves this allocation through the annual budget process.

Fund Balance: The reduction of fund balance is intentional to reduce insurance premiums throughout the organization.

	FY2018 Adopted	FY2018 Actual	FY2019 Adopted	FY2020 Proposed	% Change FY19 to FY20	FY2021 Plan	% Change FY20 to FY21
Beginning Fund Balance	\$ 2,831,854	\$ 1,304,536	\$ 1,930,496	\$ 807,552	-58.2%	\$ (518,331)	-164.2%
Sources of Funds:							
Miscellaneous Revenues:							
Interest of Investments	-	227,416	-	-	n/a	-	n/a
Gain/Loss on Investments	200,000	-	200,000	200,000	0.0%	200,000	0.0%
Insurance Premiums	2,022,606	4,852	2,073,171	2,073,171	0.0%	2,228,658	7.5%
GRU Insurance Premium	-	1,729,406	-	-	n/a	-	n/a
Other Miscellaneous Rev	300,000	764,264	300,000	300,000	0.0%	300,000	0.0%
Internal Service:							
General Fund Ins. Premium	2,008,800	1,999,270	2,059,020	2,059,020	0.0%	2,213,447	7.5%
General Pension Ins. Premium	33,099	33,738	33,926	33,926	0.0%	36,460	7.5%
Fire Pension Ins. Premium	21,632	22,822	22,173	22,173	0.0%	23,835	7.5%
Solid Waste Ins. Premium	35,511	35,337	36,399	36,399	0.0%	39,128	7.5%
CDBG Insurance Premium	37,391	33,283	38,326	38,326	0.0%	37,479	-2.2%
RTS Insurance Premium	1,344,441	1,152,778	1,378,052	1,378,052	0.0%	1,481,406	7.5%
Police Pension Ins. Premium	19,916	20,822	20,414	20,414	0.0%	21,944	7.5%
Ironwood Ins. Premium	48,395	48,249	49,605	49,605	0.0%	53,324	7.5%
Fleet Service Ins. Premium	113,607	113,427	116,447	116,447	0.0%	125,180	7.5%
Stormwater Ins. Premium	258,142	253,869	264,596	264,596	0.0%	284,445	7.5%
Florida Bldg Code Ins. Premium	80,127	76,773	82,130	82,130	0.0%	88,290	7.5%
HOME Fund Ins. Premium	3,004	2,249	3,079	3,079	0.0%	3,310	7.5%
Cultural Affairs Ins. Premium	1,101	870	1,129	1,129	0.0%	1,215	7.7%
Billable OT Ins. Premium	11,518	11,978	11,806	11,806	0.0%	12,690	7.5%
CRA Ins. Premium	14,194	15,174	14,549	14,549	0.0%	15,639	7.5%
EHAB Ins. Premium	2,377	2,406	2,436	2,436	0.0%	2,620	7.5%
REHAB Ins. Premium	157	84	161	161	0.0%	175	8.7%
Ins. Premium-Disability Pension	-	-	-	-	n/a	705	n/a
Gen. Insurance Ins. Premium	21,347	33,464	21,881	21,881	0.0%	23,520	7.5%
Total Sources	6,577,365	6,582,531	6,729,299	6,729,299	0.0%	7,193,470	6.9%
Uses of Funds:							
Internal Service Expenses:							
City Attorney	546,045	346,502	545,281	552,766	1.4%	552,848	0.0%
Risk Management	3,468,703	2,484,018	3,484,364	3,480,638	-0.1%	3,546,470	1.9%
Health Services	877,167	1,001,653	886,392	939,669	6.0%	939,669	0.0%
Safety Award Incentive Program	55,000	52,321	55,000	64,500	17.3%	64,500	0.0%
Workers Comp & Safety	2,846,004	2,032,066	2,841,194	2,974,116	4.7%	3,149,116	5.9%
Transfers to:							
POB 2003a (226)	40,012	40,012	40,012	43,494	8.7%	46,547	7.0%
Total Uses	7,832,931	5,956,572	7,852,243	8,055,182	2.6%	8,299,149	3.0%
Planned addition to (appropriation of) fund balance	(1,255,566)	625,960	(1,122,944)	(1,325,883)	18.1%	(1,105,679)	-16.6%
Ending Fund Balance	\$ 1,576,288	\$ 1,930,496	\$ 807,552	\$ (518,331)	-164.2%	\$ (1,624,011)	213.3%

Employee Health & Accident Benefits (EHAB) Fund
Fund 504

Description: The Employees Health and Accident Benefits Fund is used to account for costs associated with administering a self-insurance plan for employees' health and accident claims. The plan is administered externally for an annually contracted amount, which is based upon claims.

Funding Source: Sources for this fund are collected from the City of Gainesville as an employer and from the employees who choose to participate in the different insurance plans the City offers.

Legal Basis: Each year the City Commission approves this allocation through the annual budget process.

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	\$ 6,407,133	\$ 6,278,963	\$ 7,442,233	\$ 10,222,927	37.4%	\$ 10,787,301	5.5%
Sources of Funds:							
Miscellaneous Revenues:							
Life Insurance Contributions	275,000	339,042	275,000	345,000	25.5%	345,000	0.0%
Employer Contributions	13,592,151	12,036,202	14,764,980	14,500,000	-1.8%	15,350,000	5.9%
Employee Contributions	7,117,548	6,578,456	8,015,689	7,400,000	-7.7%	7,980,000	7.8%
Flex Plan Contributions	920,000	638,435	920,000	6,000,000	552.2%	6,300,000	5.0%
REHAB Premiums	6,609,905	6,925,658	7,270,896	-	-100.0%	-	n/a
Interest on Investments	40,000	174,164	45,000	45,000	0.0%	45,000	0.0%
Gain/Loss On Investments	-	-	-	100,000	n/a	100,000	0.0%
Other Miscellaneous Rev	-	1,285,294	-	880,000	n/a	880,000	0.0%
Total Sources	28,554,604	27,977,251	31,291,565	29,270,000	-6.5%	31,000,000	5.9%
Uses of Funds:							
Internal Service Expenses:							
Risk Management	28,505,842	26,811,411	28,508,301	28,702,157	0.7%	28,711,621	0.0%
Transfers to:							
POB 2003a (226)	2,570	2,570	2,570	3,470	35.0%	3,713	7.0%
Total Uses	28,508,412	26,813,981	28,510,871	28,705,627	0.7%	28,715,334	0.0%
Planned addition to (appropriation of) fund balance	46,192	1,163,270	2,780,694	564,373	-79.7%	2,284,666	304.8%
Ending Fund Balance	\$ 6,453,325	\$ 7,442,233	\$ 10,222,927	\$ 10,787,301	5.5%	\$ 13,071,966	21.2%

Pension & OPEB Trust Funds (Fiduciary Funds) are used to account for public employee retirement systems and other post-employment benefit trust funds.

Pension & OPEB Trust (Fiduciary) Funds

Retiree Health Insurance Trust

General Pension

401A Qualified Pension

Police Officers and Fire fighters Consolidated Retirement

All Fiduciary 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	\$ 709,903,786	\$ 711,390,977	\$ 764,058,995	\$ 794,583,174	4.0%	\$ 820,369,966	3.2%
Sources of Funds by Category:							
Miscellaneous Revenues	108,463,500	122,858,136	108,463,500	107,888,500	-0.5%	113,863,500	5.5%
Total Sources	108,463,500	122,858,136	108,463,500	107,888,500	-0.5%	113,863,500	5.5%
Uses of Funds:							
General Government	53,473,500	47,185,356	53,745,946	54,087,041	0.6%	56,794,120	5.0%
Public Safety	24,166,800	22,991,941	24,167,850	28,002,850	15.9%	30,632,850	9.4%
Transfers to Other Funds	25,525	12,821	25,525	11,818	-53.7%	12,647	7.0%
Total Uses	77,665,825	70,190,117	77,939,321	82,101,708	5.3%	87,439,617	6.5%
Planned addition to (appropriation of) fund balance	30,797,675	52,668,018	30,524,179	25,786,792	-15.5%	26,423,883	2.5%
Ending Fund Balance	\$ 740,701,461	\$ 764,058,995	\$ 794,583,174	\$ 820,369,966	3.2%	\$ 846,793,849	3.2%

Retiree Health Insurance Trust
Fund 601

Description: The Retiree Health Insurance Trust Fund is used to account for revenues and expenditures associated with the Retiree Health Insurance program.

Funding Source: Sources for this fund are collected from the City of Gainesville as a percent of payroll and from the retirees who participate in this plan.

Legal Basis: This fund was established by Ordinance #4066, adopted on March 27, 1995.

Fund Balance: The increase to fund balance is due to an increase in employer and employee contributions.

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	\$ 63,500,353	\$ 63,500,353	\$ 67,399,291	\$ 69,376,918	2.9%	\$ 73,318,908	5.7%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	1,100,000	1,470,004	1,100,000	1,500,000	36.4%	1,600,000	6.7%
Gain/Loss on Investments	2,500,000	2,654,594	2,500,000	2,500,000	0.0%	2,500,000	0.0%
Unrealized Gain/Loss	1,500,000	2,125,921	1,500,000	1,500,000	0.0%	1,500,000	0.0%
Employer Contrib - Retirees	575,000	626,550	575,000	650,000	13.0%	675,000	3.8%
Retiree Contributions	3,450,000	3,622,415	3,450,000	3,450,000	0.0%	3,450,000	0.0%
Employer Contributions	2,400,000	1,390,022	2,400,000	2,400,000	0.0%	2,400,000	0.0%
Total Sources	11,525,000	11,889,505	11,525,000	12,000,000	4.1%	12,125,000	1.0%
Uses of Funds:							
General Government:							
Finance-Pension	5,805	13,662	11,900	12,761	7.2%	12,761	0.0%
Risk Management	9,535,020	7,976,678	9,535,020	8,045,020	-15.6%	8,445,020	5.0%
Transfers to:							
POB 2003a Debt Srv (226)	453	227	453	229	-49.5%	245	7.0%
Total Uses	9,541,278	7,990,567	9,547,373	8,058,010	-15.6%	8,458,026	5.0%
Planned addition to (appropriation of) fund balance	1,983,722	3,898,938	1,977,627	3,941,990	99.3%	3,666,974	-7.0%
Ending Fund Balance	\$ 65,484,075	\$ 67,399,291	\$ 69,376,918	\$ 73,318,908	5.7%	\$ 76,985,882	5.0%

General Pension Fund
Fund 604

Description: The General Pension Fund is used to account for the accumulation of resources to be used for pension payments to participants of the City's Employees Pension Plan.

Funding Source: Sources for this fund are collected from the City of Gainesville as an employer and from the employees who participate in this plan.

Legal Basis: Florida Statute 112.215 sets forth the approval of creating a separate trust or other special fund for segregation of funds or assets resulting from compensation deferment.

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	\$ 396,313,562	\$ 396,313,562	\$ 432,508,138	\$ 447,541,382	3.5%	\$ 465,210,228	3.9%
Sources of Funds:							
Miscellaneous:							
Interest On Investments	5,000,000	5,339,000	5,000,000	5,500,000	10.0%	6,000,000	9.1%
Gain/Loss on Investments	12,000,000	33,392,900	12,000,000	13,000,000	8.3%	14,000,000	7.7%
Unrealized Gain/Loss	16,000,000	12,912,767	16,000,000	17,500,000	9.4%	19,000,000	8.6%
Broker Refunds	1,000	1,725	1,000	1,000	0.0%	1,000	0.0%
Employee-Military Buyback	400,000	89,300	400,000	200,000	-50.0%	200,000	0.0%
Employer Contributions	15,800,000	16,372,689	15,800,000	18,800,000	19.0%	20,800,000	10.6%
GG Employer Contrib-Retirees	100,000	-	100,000	-	-100.0%	-	n/a
GRU Employer Contrib-Retirees	50,000	-	50,000	-	-100.0%	-	n/a
Employee Contributions	4,200,000	4,317,403	4,200,000	4,500,000	7.1%	4,700,000	4.4%
Retiree DROP Pay Deposit	4,000,000	1,991,746	4,000,000	2,500,000	-37.5%	2,500,000	0.0%
Total Sources	57,551,000	74,417,531	57,551,000	62,001,000	7.7%	67,201,000	8.4%
Uses of Funds:							
General Government:							
City Attorney	7,389	2,781	7,389	6,883	-6.8%	6,883	0.0%
Finance-Pension	272,923	284,307	528,691	-	-100.0%	-	n/a
Finance-Accounting	-	-	-	255,067		257,762	
Risk Management	19,806	19,847	20,195	20,946	3.7%	20,946	0.0%
Trust Funds-Disability	-	209,387	-	260,000	n/a	300,000	15.4%
Trust Funds	41,933,900	37,698,179	41,934,650	43,769,650	4.4%	46,029,650	5.2%
Pension Boards & Committees	10,000	-	10,000	12,000	20.0%	12,000	0.0%
Transfers to:							
POB 2003a Debt Srv (226)	16,831	8,455	16,831	7,607	-54.8%	8,141	7.0%
Total Uses	42,260,849	38,222,956	42,517,756	44,332,153	4.3%	46,635,382	5.2%
Planned addition to (appropriation of) fund balance	15,290,151	36,194,575	15,033,244	17,668,847	17.5%	20,565,618	16.4%
Ending Fund Balance	\$ 411,603,713	\$ 432,508,137	\$ 447,541,382	\$ 465,210,228	3.9%	\$ 485,775,846	4.4%

401A Qualified Pension Fund
Fund 606

Description: The 401A Qualified Pension Fund is used to account for the accumulation of resources to be used for pension benefit payments to participants of the Money Purchase Retirement Plan administered by the ICMA Retirement Corporation.

Funding Source: Sources for this fund are collected from the City of Gainesville as an employer and from the employees who participate in this plan.

Legal Basis: Florida Statute 112.215 sets forth the approval of creating a separate trust or other special fund for segregation of funds or assets resulting from compensation deferment.

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	\$ 10,085,160	\$ 10,085,160	\$ 10,929,740	\$ 10,904,740	-0.23%	\$ 10,879,740	-0.23%
Sources of Funds:							
Miscellaneous:							
Interest On Investments	950,000	973,349	950,000	950,000	0.00%	950,000	0.00%
Employer Contributions	325,000	330,240	325,000	325,000	0.00%	325,000	0.00%
Employee Contributions	200,000	197,877	200,000	200,000	0.00%	200,000	0.00%
Rollover Amounts	-	151,737	-	-	n/a	-	n/a
Total Sources	1,475,000	1,653,202	1,475,000	1,475,000	0.00%	1,475,000	0.00%
Uses of Funds:							
General Government:							
Trust Funds	1,500,000	808,623	1,500,000	1,500,000	0.00%	1,500,000	0.00%
Total Uses	1,500,000	808,623	1,500,000	1,500,000	0.00%	1,500,000	0.00%
Planned addition to (appropriation of) fund balance	(25,000)	844,579	(25,000)	(25,000)	0.00%	(25,000)	0.00%
Ending Fund Balance	\$ 10,060,160	\$ 10,929,739	\$ 10,904,740	\$ 10,879,740	-0.23%	\$ 10,854,740	-0.23%

Police Officer and Fire Fighters Consolidated Retirement Fund
Fund 607 & 608

Description: The Police Officers and Fire Fighters Consolidated Retirement Fund is used to account for the accumulation of resources to be used for pension payments to participants of the City's Consolidated Police Officers and Fire Fighters Retirement Plan.

Funding Source: Sources for this fund are collected from the City of Gainesville as an employer and from the employees who participate in this plan.

Legal Basis: Florida Statute 112.215 sets forth the approval of creating a separate trust or other special fund for segregation of funds or assets resulting from compensation deferralment.

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	\$ 240,004,711	\$ 241,491,902	\$ 253,221,828	\$ 266,760,136	5.35%	\$ 270,961,091	1.6%
Sources of Funds:							
Miscellaneous:							
Interest on Investments	4,100,000	2,701,905	4,100,000	4,300,000	4.88%	4,300,000	0.0%
Gain/Loss on Investments	11,700,000	15,898,280	11,700,000	7,000,000	-40.17%	7,000,000	0.0%
Unrealized Gain/Loss	11,000,000	6,010,580	11,000,000	9,000,000	-18.18%	9,000,000	0.0%
Broker Refunds	2,500	2,244	2,500	2,500	0.00%	2,500	0.0%
Employer Contributions	4,600,000	4,507,892	4,600,000	5,500,000	19.57%	6,100,000	10.9%
Employee Contributions	2,050,000	1,963,470	2,050,000	2,100,000	2.44%	2,150,000	2.4%
Employee-Military Buyback	150,000	-	150,000	150,000	0.00%	150,000	0.0%
Premium Tax	1,110,000	1,132,133	1,110,000	1,160,000	4.50%	1,160,000	0.0%
Retiree DROP Redeposit	3,200,000	2,681,393	3,200,000	3,200,000	0.00%	3,200,000	0.0%
Total Sources	37,912,500	34,897,898	37,912,500	32,412,500	-14.51%	33,062,500	2.0%
Uses of Funds:							
General Government:							
Finance-Pension	188,657	171,892	198,101	204,713	3.34%	209,097	2.1%
Public Safety:							
Trust Funds	24,149,130	22,985,271	24,150,013	27,985,013	15.88%	30,615,013	9.4%
Pension Boards and Comm.	17,670	6,670	17,837	17,837	0.00%	17,837	0.0%
Transfers to:							
POB 2003a Debt Srv (226)	8,241	4,139	8,241	3,982	-51.68%	4,261	7.0%
Total Uses	24,363,698	23,167,972	24,374,192	28,211,545	15.74%	30,846,209	9.3%
Planned addition to (appropriation of) fund balance	13,548,802	11,729,926	13,538,308	4,200,955	-68.97%	2,216,291	-47.2%
Ending Fund Balance	\$ 253,553,513	\$ 253,221,828	\$ 266,760,136	\$ 270,961,091	1.57%	\$ 273,177,382	0.8%

