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**RESOLUTION NO. 180298**

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**A Resolution of the City Commission of the City of Gainesville, Florida; relating to its General Government Budget for the 2018-2019 fiscal year beginning October 1, 2018 and ending September 30, 2019; adopting the Tentative General Government Financial and Operating Plan; and providing an immediate effective date.**

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**WHEREAS**, July 17, 2018, the City Commission of the City of Gainesville, Florida, adopted Resolution No. 180129, which approved a proposed tentative General Government Financial and Operating Plan budget for the City of Gainesville, Florida; and

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

**WHEREAS**, the City Commission has this date adopted Resolution No. 180296 approving a tentative millage rate to fund the said Tentative 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 Tentative General Government Financial and Operating Plan Budget for Fiscal Year 2018-2019 attached hereto as Exhibit “A”, is hereby approved and adopted for further consideration at the public hearing established in Resolution No. 180296.

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

**PASSED AND ADOPTED**, this \_\_\_\_\_ day of September, 2018.

  
\_\_\_\_\_  
Lauren Poe, Mayor

**Approved as to Form and Legality:**

  
\_\_\_\_\_  
Nicolle M. Shalley, City Attorney

**ATTEST:**

  
\_\_\_\_\_  
Omichele D. Gainey, Clerk of the Commission

## Exhibit A

# Tentative General Government Financial and Operating Plan for fiscal year 2018-2019

**All Funds**  
**Summary of Revenues and Expenses**

	FY18 Adopted	% Change FY17 to FY18	FY19 Plan	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	<b>\$ 907,411,699</b>	<b>4.9%</b>	<b>\$ 934,763,523</b>	<b>3.0%</b>
<b>Sources of Funds by Category:</b>				
Taxes	53,405,093	7.8%	59,506,351	11.4%
Permits, Fees, Assessments	11,423,062	0.2%	11,280,933	-1.2%
Intergovernmental	23,164,221	-20.5%	24,644,107	6.4%
Charges for Services	47,131,501	6.3%	47,707,379	1.2%
Fines and Forfeitures	1,205,493	-17.3%	1,218,660	1.1%
Miscellaneous Revenues	143,444,285	-13.2%	144,568,982	0.8%
Internal Service Fees	13,062,047	17.0%	13,421,455	2.8%
Transfers in	62,381,634	-7.3%	77,449,238	24.2%
<b>Total Sources</b>	<b>355,217,336</b>	<b>-6.4%</b>	<b>379,797,105</b>	<b>6.9%</b>
<b>Uses of Funds:</b>				
General Government Srvcs	84,641,655	-6.9%	91,525,740	8.1%
Public Safety	93,542,320	9.4%	96,598,319	3.3%
Physical Environment	17,207,258	-19.2%	16,993,009	-1.2%
Transportation	44,791,490	-14.4%	51,541,594	15.1%
Economic Environment	3,046,017	-62.2%	3,747,671	23.0%
Human Services	807,814	-30.9%	1,634,374	102.3%
Cultural & Recreation	11,441,280	-31.4%	11,838,744	3.5%
Contingencies	359,006	3886.7%	2,910,960	710.8%
Transfers out	24,577,397	-15.4%	23,108,054	-6.0%
Internal Services	47,451,275	15.5%	45,587,651	-3.9%
<b>Total Uses</b>	<b>327,865,512</b>	<b>-5.3%</b>	<b>345,486,116</b>	<b>5.4%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>27,351,824</b>	<b>-18.3%</b>	<b>34,310,989</b>	<b>25.4%</b>
<b>Ending Fund Balance</b>	<b>\$ 934,763,523</b>	<b>4.0%</b>	<b>\$ 969,074,512</b>	<b>3.7%</b>

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

General Fund

**General Fund Summary**  
**Summary of Revenues and Expenses**

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 19,610,205</b>	<b>-14.1%</b>	<b>\$ 18,228,322</b>	<b>-7.0%</b>
<b>Sources of Funds by Category:</b>				
Taxes	46,951,564	9.7%	50,479,208	7.5%
Permits, Fees, Assessments	7,565,071	22.1%	7,397,567	-2.2%
Intergovernmental	14,653,400	7.3%	14,627,837	-0.2%
Charges for Services	12,059,958	8.4%	12,352,771	2.4%
Fines and Forfeitures	1,115,493	-24.1%	1,128,660	1.2%
Miscellaneous Revenues	1,278,598	-13.4%	1,359,400	6.3%
Transfers	36,964,994	0.8%	38,872,830	5.2%
<b>Total Sources</b>	<b>120,589,078</b>	<b>6.3%</b>	<b>126,218,273</b>	<b>4.7%</b>
<b>Uses of Funds:</b>				
General Government	20,630,757	8.5%	22,201,810	7.6%
Public Safety	59,692,637	2.2%	60,645,383	1.6%
Physical Environment	370,342	89.7%	150,035	-59.5%
Transportation	12,669,375	5.2%	13,497,576	6.5%
Economic Environment	361,410	-13.6%	668,750	85.0%
Human Services	15,000	-25.7%	15,000	0.0%
Cultural & Recreation	9,298,326	13.1%	9,299,812	0.0%
Contingencies	359,006	4.1%	2,910,960	710.8%
Transfers to Other Funds	18,574,108	3.6%	16,828,947	-9.4%
<b>Total Uses</b>	<b>121,970,961</b>	<b>4.6%</b>	<b>126,218,273</b>	<b>3.5%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>(1,381,883)</b>	<b>-57.2%</b>	<b>0</b>	<b>-100.0%</b>
<b>Ending Fund Balance</b>	<b>\$ 18,228,322</b>	<b>-7.0%</b>	<b>\$ 18,228,322</b>	<b>0.0%</b>

**General Fund Revenues and Other Sources of Funds  
Financial Plan for FY2019**

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Sources of Funds:</b>				
<b>Taxes:</b>				
Real Property, Net	\$ 29,997,566	14.5%	\$ 30,533,027	1.8%
Local Option Gas Tax	1,085,781	11.4%	1,127,745	3.9%
Hazmat Gross Receipts	155,014	0.0%	155,014	0.0%
Utility Service Tax-Electric	8,081,193	2.0%	10,942,817	35.4%
Utility Service Tax-Water	1,800,998	3.0%	1,855,028	3.0%
Utility Service Tax-Gas	849,135	3.0%	874,609	3.0%
Utility Service Tax-Misc.	173,777	0.5%	174,708	0.5%
Communications Srv Tax	3,935,377	-0.9%	3,935,377	0.0%
Business Tax	832,723	1.0%	840,883	1.0%
Payments in Lieu of Taxes	40,000	n/a	40,000	0.0%
<b>Total Taxes</b>	<b>46,951,564</b>	<b>9.7%</b>	<b>50,479,208</b>	<b>7.5%</b>
<b>Permits, Fees &amp; Assessments:</b>				
Fire Assessment	6,865,929	27.7%	6,690,546	-2.6%
Home Occupational Prmts	24,632	0.0%	24,632	0.0%
Miscellaneous Permits	11,273	1.0%	11,379	0.9%
Landlord Licensing Fee	649,923	-15.8%	657,566	1.2%
Taxi Licenses	13,314	6.0%	13,444	1.0%
<b>Total Permits, Fees &amp; Assmts</b>	<b>7,565,071</b>	<b>22.1%</b>	<b>7,397,567</b>	<b>-2.2%</b>
<b>Intergovernmental:</b>				
State Rev Shrg-Sales Tax	2,755,706	3.6%	2,865,934	4.0%
State Rev Shrg-Motor Fuel	890,411	1.1%	935,439	5.1%
Mobile Home Licenses	35,159	0.0%	35,159	0.0%
Beverage Licenses	111,902	0.4%	112,387	0.4%
Half Cent Sales Tax	8,122,368	8.4%	8,087,263	-0.4%
Firefighters Suppl. Comp	76,648	0.0%	76,648	0.0%
FDOT-Traffic Signal	842,995	36.7%	676,020	-19.8%
FDOT-Streetlight Maint	574,272	2.5%	588,055	2.4%
MTPO Contribution	13,025	0.0%	13,025	0.0%
Insurance Tax	1,230,914	1.6%	1,237,907	0.6%
<b>Total Intergovernmental</b>	<b>14,653,400</b>	<b>7.3%</b>	<b>14,627,837</b>	<b>-0.2%</b>
<b>Charges for Services:</b>				
Land Development Code	243,684	2.5%	249,532	2.4%
Miscellaneous Fees-GPD	17,435	0.0%	17,435	0.0%
Document Reproduction	19,532	6.0%	19,723	1.0%
Fire Inspection Fees	57,314	5.0%	57,314	0.0%

**General Fund Revenues and Other Sources of Funds  
Financial Plan for FY2019**

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
Billable Overtime-GFR	45,829	3.0%	46,745	2.0%
Trespass Towing Applic.	37,330	6.0%	37,696	1.0%
Towing Application Prg	18,707	6.0%	18,890	1.0%
Fire Protection	666,667	n/a	360,000	-46.0%
Traffic Signal - County	211,465	2.5%	216,536	2.4%
GHA HUD Contract	37,038	3.0%	38,149	3.0%
Law Enforcement Services	446,505	3.0%	459,900	3.0%
School Resource Officer	391,474	3.0%	753,218	92.4%
Cemetery Fees	47,049	5.3%	47,188	0.3%
Parking Meter & Smart Crd	155,441	6.0%	156,964	1.0%
Neighborhood Parking Dcls	190,897	6.0%	192,767	1.0%
Other Street Projects	21,515	2.4%	-	-100.0%
Traffic Engineering Prjts	68,058	1.0%	68,725	1.0%
Traffic Review Fees	3,390	5.0%	3,390	0.0%
Parking Garage	211,095	6.0%	213,164	1.0%
Environmental Review	2,741	2.5%	2,797	2.0%
Swimming Pools	254,976	-5.1%	257,769	1.1%
Recreation Centers	84,374	6.0%	85,201	1.0%
Recreation Fees	68,400	6.0%	69,070	1.0%
Rec Memberships & Sports	29,259	6.0%	29,546	1.0%
Summer Camp Fees	50,264	6.0%	50,756	1.0%
Park Admission	75,000	6.0%	75,735	1.0%
Asst City Attorney-GRU	238,732	6.3%	243,789	2.1%
Police Training-SFC	44,201	3.0%	-	-100.0%
Airport Security	367,220	2.0%	374,564	2.0%
Airport Fire Station	517,823	2.0%	528,180	2.0%
Utility Indirect Services	3,244,751	-0.7%	3,195,168	-1.5%
RTS Indirect Services	1,692,229	10.0%	1,861,452	10.0%
CDBG Indirect Services	35,252	5.0%	38,518	9.3%
SMU Indirect Services	551,785	-6.3%	549,577	-0.4%
Solid Waste Indirect Srvs	213,382	5.0%	224,051	5.0%
HOME Indirect Srvs	9,294	5.0%	8,255	-11.2%
Golf Course Indirect Srvs	232,904	10.0%	256,195	10.0%
Fleet Mgmt Indirect Srvs	408,635	10.0%	449,498	10.0%
Gen Insurance Indirect Srvs	324,486	-8.4%	340,614	5.0%
Health Insurance Ind. Srvs	78,214	10.0%	86,036	10.0%
CRA Indirect Services	165,993	10.0%	182,591	10.0%
Fl. Bldg Code Enf Ind Srvs	329,413	10.0%	329,413	0.0%
General Pension Ind Srvs	48,897	-39.6%	51,342	5.0%



**General Fund Revenues and Other Sources of Funds  
Financial Plan for FY2019**

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
Police Pension Ind Svcs	43,106	-2.4%	45,261	5.0%
Fire Pension Indirect Svcs	36,411	-17.6%	38,232	5.0%
Misc Charges for Svcs	21,790	2.4%	21,825	0.2%
<b>Total Charges for Services</b>	<b>12,059,958</b>	<b>8.4%</b>	<b>12,352,771</b>	<b>2.4%</b>
<b>Fines and Forfeitures:</b>				
Court Fines	295,908	-20.5%	295,908	0.0%
Municipal Ordinance	5,848	1.0%	5,905	1.0%
Code Enf Penalties	23,136	6.0%	23,363	1.0%
Parking Fines	436,110	-40.4%	441,166	1.2%
False Alarm Penalties	354,491	4.8%	362,318	2.2%
<b>Total Fines and Forfeitures</b>	<b>1,115,493</b>	<b>-24.1%</b>	<b>1,128,660</b>	<b>1.2%</b>
<b>Miscellaneous Revenues:</b>				
Rebate Gas Tax	34,086	0.0%	34,086	0.0%
Rental Income-Thomas Ctr	131,005	6.0%	132,289	1.0%
Interest on Investment	500,000	-28.6%	600,000	20.0%
Rental of City Property	362,819	350.2%	351,227	-3.2%
Proceeds from Surplus	10,101	0.0%	10,101	0.0%
Other Contributions	7,360	6.0%	7,432	1.0%
CRA Loan Interest	83,052	-11.9%	70,512	-15.1%
Other Misc Revenues	150,175	2.4%	153,753	2.4%
<b>Total Miscellaneous Revenue</b>	<b>1,278,598</b>	<b>-13.4%</b>	<b>1,359,400</b>	<b>6.3%</b>
<b>Transfers From Other Funds:</b>				
School Crossing Guard TF	50,000	-37.0%	50,000	0.0%
Evergreen Cemetery TF	160,000	0.0%	160,000	0.0%
Solid Waste	300,000	0.0%	300,000	0.0%
RTS-Direct Services	75,915	2.5%	77,817	2.5%
General Fund Transfer-GRU	36,379,080	1.6%	38,285,013	5.2%
<b>Total Transfer Other Funds</b>	<b>36,964,994</b>	<b>0.8%</b>	<b>38,872,830</b>	<b>5.2%</b>
<b>Total Sources</b>	<b>\$ 120,589,078</b>	<b>6.3%</b>	<b>\$ 126,218,273</b>	<b>4.7%</b>

**General Fund Expenditures by Department  
Financial Plan for FY2019**

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Department Names &amp; Numbers:</b>				
Strategic Initiatives (600)	\$ 1,638,487	n/a	\$ 2,116,123	29.2%
Neighborhood Imprv (620)	1,417,075	1.3%	1,661,987	17.3%
Planning & Dev Svcs (660)	2,070,410	8.8%	1,702,195	-17.8%
Department of Mobility (680)	-	n/a	267,496	n/a
Commission (710)	458,748	2.1%	444,511	-3.1%
Clerk of Commission (720)	758,210	9.6%	968,017	27.7%
City Manager (730)	1,316,065	-0.7%	1,549,525	17.7%
City Auditor (740)	665,464	0.6%	684,066	2.8%
City Attorney (750)	1,699,254	-0.1%	1,655,749	-2.6%
Information Tech (760)	2,128,465	-0.5%	2,130,944	0.1%
Budget and Finance (770)	3,075,014	5.8%	3,315,392	7.8%
Equal Opportunity (780)	810,413	-4.1%	890,907	9.9%
Public Works (800)	11,494,242	9.3%	12,009,940	4.5%
Police (810)	34,859,994	0.2%	35,107,790	0.7%
Fire/Rescue (820)	18,813,063	7.8%	19,236,731	2.3%
Combined Comm Ctr (830)	3,846,565	-5.5%	4,046,565	5.2%
Parks, Rec & CA (850)	9,351,922	11.3%	9,432,071	0.9%
Human Resources (900)	2,509,837	2.7%	2,494,959	-0.6%
Facilities Management (910)	2,681,171	16.2%	3,415,609	27.4%
Risk Management (920)	7,626	6.8%	7,721	1.2%
Non-Departmental (990)	22,368,937	4.5%	23,079,974	3.2%
<b>Total General Fund Uses</b>	<b>\$ 121,970,962</b>	<b>5.0%</b>	<b>\$ 126,218,273</b>	<b>3.5%</b>

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**General Fund Contingencies and Transfers**  
**Financial Plan for FY2019**

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Contingency Accounts:</b>				
City Manager Contingency	\$ 18,765	0.0%	\$ 18,765	0.0%
Trans-Retiree Cola	1,500	50.0%	1,500	0.0%
Living Wage Set Aside	313,741	4.6%	800,227	155.1%
Personal Services Adjust	25,000	0.0%	2,090,468	8261.9%
<b>Total Contingencies</b>	<b>\$ 359,006</b>	<b>4.1%</b>	<b>\$ 2,910,960</b>	<b>710.8%</b>
<b>Transfers to Other Funds:</b>				
Capital Imprv Rev Bond 2017	\$ 648,750	n/a	\$ 610,500	-5.9%
Ironwood Golf Course	813,684	3.8%	799,700	-1.7%
Tax Increment 5th Avenue	212,769	22.0%	227,610	7.0%
Tax Increment CP/UH	1,532,304	16.5%	1,638,817	7.0%
Tax Increment Downtown	887,021	19.7%	948,679	7.0%
Tax Increment Eastside	209,152	10.8%	223,689	7.0%
Small Business Loan	80,000	n/a	-	-100.0%
Siemens/GPD Lease	101,393	223.0%	-	-100.0%
POB-2003a Debt Service	601,092	9.8%	694,459	15.5%
POB-2003b Debt Service	4,649,352	8.4%	3,102,525	-33.3%
Capital Imprv Rev Note 2009	187,934	46.9%	187,520	-0.2%
Capital Imprv Rev Bond 2010	219,481	-0.2%	217,408	-0.9%
GRU (Job Fair)	8,000	0.0%	8,000	0.0%
Revenue Note Series 2011A	427,213	5.2%	422,747	-1.0%
Revenue Refunding FFGFC02	685,992	-0.6%	691,596	0.8%
Revenue Refunding CIRB05	1,638,440	0.2%	1,619,280	-1.2%
Miscellaneous Spec Revenue	707,070	19.0%	915,246	29.4%
Solid Waste Collections	6,400	0.0%	6,400	0.0%
Economic Dev Fund (GTEC)	12,000	0.0%	12,000	0.0%
General Capital Prj Fund	880,152	-60.8%	317,446	-63.9%
RTS Operating	627,210	0.0%	627,210	0.0%
Roadway Resurfacing Fund	642,554	0.0%	642,554	0.0%
Facilities Maintenance Fund	562,500	0.0%	562,500	0.0%
Equipment Replacement	977,500	0.0%	977,500	0.0%
CIRB of 2014	884,244	-0.1%	874,919	-1.1%
CIRN 2016A	371,901	64.0%	416,884	12.1%
<b>Total Transfers to Other Funds</b>	<b>\$ 18,574,108</b>	<b>3.6%</b>	<b>\$ 16,745,189</b>	<b>-9.8%</b>

**General Fund Non-Departmental (990) Expenditures  
Financial Plan for FY2019**

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Non-Departmental Projects:</b>				
Broadband Feasibility Study	\$ 20,000	n/a	\$ 20,000	0.0%
Motor Pool	80,233	55.7%	105,235	31.2%
GIS Upgrade	-	-100.0%	13,000	n/a
Unemployment Comp	22,005	1.0%	22,005	0.0%
Freedom in Motion	36,000	0.0%	36,000	0.0%
Allowance for Annexation	17,920	0.0%	17,920	0.0%
Community Food Center	75,000	n/a	75,000	0.0%
Active Streets	15,000	0.0%	15,000	0.0%
Elections	245,101	0.0%	245,101	0.0%
Property Insurance Premium	587,665	0.0%	587,665	0.0%
Casualty Insurance Premium	643,249	3.0%	643,249	0.0%
Allowance for Boards	43,663	3.8%	43,663	0.0%
Lobbyist Contract	165,748	8.5%	165,748	0.0%
Uncollectible Receivable	35,000	26.3%	35,000	0.0%
Alachua Co Street Lights	1,196,739	2.0%	1,196,739	0.0%
Early Learning Coalition	65,000	0.0%	65,000	0.0%
Stop the Violence Contrib.	2,500	0.0%	2,500	0.0%
Meridian Match	100,000	n/a	100,000	0.0%
Bread of the Mighty Food Bank	50,000	n/a	-	-100.0%
Parent Empowerment	35,000	0.0%	35,000	0.0%
Contingencies	359,006	4.1%	2,910,960	710.8%
Transfers to Other Fds (990)	18,574,108	3.6%	16,745,189	-9.8%
<b>Total Non-Departmental</b>	<b>\$ 22,368,937</b>	<b>4.5%</b>	<b>\$ 23,079,974</b>	<b>3.2%</b>

**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	Evergreen Cemetery	GEZDA
Urban Development Action Grant	School Crossing Guard	Cultural and Native Projects
Home Investment Partnership Grant	Art in Public Places	State & Federal Law Enforcement Contracted Forfeiture
Miscellaneous Grants	Downtown Redevelopment Tax Increment	Police Billable Civilian
SWIP	Fifth Avenue Tax Increment	Community Redevelopment Agency
	Cottage Park Tax Increment	Street, Sidewalk and Park Improvements
	Exteride Car Increment	Economic Development
		Transportation Congestion Exception Area
		Water/Wastewater Infrastructure
		Small Business Loan Fund
		Miscellaneous Special Revenue
		Tourist Product Development
		Fire Assessment
		Tree Mitigation Fund

**All Special Revenue Funds**  
**Summary of Revenues and Expenses**

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	<b>\$ 31,785,430</b>	<b>11.4%</b>	<b>\$ 36,476,241</b>	<b>14.8%</b>
<b>Sources of Funds by Category:</b>				
Taxes	2,529,947	-37.6%	5,042,854	99.3%
Permits, Fees, Assessments	-	-100.0%	-	n/a
Intergovernmental	1,662,805	-71.9%	1,695,226	1.9%
Charges for Services	1,104,342	-48.6%	1,104,342	0.0%
Fines and Forfeitures	90,000	-60.8%	90,000	0.0%
Miscellaneous Revenues	386,450	-72.6%	386,450	0.0%
Transfers	5,186,230	4.3%	6,072,978	17.1%
<b>Total Sources</b>	<b>10,959,774</b>	<b>-44.4%</b>	<b>14,391,850</b>	<b>31.3%</b>
<b>Uses of Funds:</b>				
General Government	89,375	-76.8%	375,358	320.0%
Public Safety	962,535	-67.5%	1,286,072	33.6%
Physical Environment	-	-100.0%	66,000	n/a
Transportation	-	-100.0%	-	n/a
Economic Environment	2,674,607	-58.1%	3,068,921	14.7%
Human Services	194,644	9.1%	991,693	409.5%
Cultural & Recreation	609,408	-80.5%	605,899	-0.6%
Transfers to Other Funds	1,738,395	12.7%	1,938,552	11.5%
<b>Total Uses</b>	<b>6,268,964</b>	<b>-64.0%</b>	<b>8,332,495</b>	<b>32.9%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>4,690,810</b>	<b>103.9%</b>	<b>6,059,355</b>	<b>29.2%</b>
<b>Ending Fund Balance</b>	<b>\$ 36,476,241</b>	<b>18.3%</b>	<b>\$ 42,535,596</b>	<b>16.6%</b>

**Gainesville Enterprise Zone Development Agency**  
**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.

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ 5,425	0.3%	\$ 5,527	1.9%
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	102	0.0%	102	0.0%
<b>Total Sources</b>	<b>102</b>	<b>0.0%</b>	<b>102</b>	<b>0.0%</b>
<b>Uses of Funds:</b>				
Economic Environment:				
Program Expenditures	-	n/a	-	n/a
<b>Total Uses</b>	<b>-</b>	<b>n/a</b>	<b>-</b>	<b>n/a</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>102</b>	<b>0.0%</b>	<b>102</b>	<b>0.0%</b>
<b>Ending Fund Balance</b>	<b>\$ 5,527</b>	<b>1.9%</b>	<b>\$ 5,629</b>	<b>1.8%</b>

**Community Development Block Grant  
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.

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ 172,462	0.0%	\$ 134,113	-22.2%
<b>Sources of Funds:</b>				
Intergovernmental:				
CDBG Federal Entitlement	1,211,681	0.0%	1,244,102	2.7%
<b>Total Sources</b>	<b>1,211,681</b>	<b>0.0%</b>	<b>1,244,102</b>	<b>2.7%</b>
<b>Uses of Funds:</b>				
Public Safety:				
Code Enforcement Division	246,186	23.9%	207,784	-15.6%
Economic Environment:				
Block Grant Administration	214,180	-6.6%	268,749	25.5%
Housing Program Delivery	354,999	103.3%	305,166	-14.0%
City Housing Programs	225,030	-47.2%	225,030	0.0%
Human Services:				
Cold Weather Shelter	25,000	0.0%	25,000	0.0%
Human Services Grants	169,644	17.3%	168,546	-0.6%
Transfers:				
POB-S2003a Debt Svc (226)	14,991	15.9%	16,089	7.3%
<b>Total Uses</b>	<b>1,250,030</b>	<b>3.2%</b>	<b>1,216,363</b>	<b>-2.7%</b>
<b>Planned addition to (appropriation of) fund balance</b>	(38,349)	n/a n/a	27,739	-172.3%
<b>Ending Fund Balance</b>	<b>\$ 134,113</b>	<b>-22.2%</b>	<b>\$ 161,852</b>	<b>20.7%</b>



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**Urban Development Action Grant Fund**  
**Fund 103**

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**Description:** The Urban Development Action Grant Fund is used to account for loans made to a local developer for construction of a downtown parking garage. The loan is to be repaid based on provisions of an agreement.

**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:** This fund balance is earmarked per agenda item #050705 for Depot Park recreation facilities.

The fund balance within this fund is assigned.

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ (30,656)	-44.4%	\$ (30,656)	0.0%
<b>Sources of Funds:</b>				
Miscellaneous:				
CRA Operating (111)	-	n/a	23,650	n/a
<b>Total Sources</b>	-	n/a	23,650	n/a
<b>Uses of Funds:</b>				
Cultural & Recreation:				
Depot Park Recreation	-	n/a	-	n/a
<b>Total Uses</b>	-	n/a	-	n/a
<b>Planned addition to (appropriation of) fund balance</b>	-	n/a	23,650	n/a
<b>Ending Fund Balance</b>	\$ (30,656)	0.0%	\$ (7,006)	-77.1%

**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:** There are no significant changes in fund balance.  
The fund balance within this fund is restricted.

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ 98,595	0.0%	\$ 104,827	6.3%
<b>Sources of Funds:</b>				
Intergovernmental Revenue				
Federal Grant	451,124	0.5%	451,124	0.0%
<b>Total Sources</b>	<b>451,124</b>	<b>0.5%</b>	<b>451,124</b>	<b>0.0%</b>
<b>Uses of Funds:</b>				
Economic Environment:				
Block Grant Administration	53,556	27.0%	40,757	-23.9%
City Housing Programs	286,224	-6.9%	241,211	-15.7%
CHDO Housing Programs	102,669	52.5%	102,669	0.0%
Transfers to Other Funds:				
POB-S2003a Debt Svc (226)	2,443	-9.9%	2,443	0.0%
<b>Total Uses</b>	<b>444,892</b>	<b>-0.9%</b>	<b>387,080</b>	<b>-13.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	6,232	n/a	64,044	927.7%
<b>Ending Fund Balance</b>	<b>\$ 104,827</b>	<b>6.3%</b>	<b>\$ 168,871</b>	<b>61.1%</b>

**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:** Fund Balance in this fund is used to continue to run established programs or to start new programs. The increase in fund balance is from decreased expenditures in this fund as changes are being made.

The fund balance within this fund is committed.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 98,595	9.8%	\$ 162,775	65.1%
<b>Sources of Funds:</b>				
Charges for Services:				
Ticket Sales	309,483	0.0%	309,483	0.0%
Registration Fees	120,033	-7.7%	120,033	0.0%
Rental Income	12,000	0.0%	12,000	0.0%
Miscellaneous Revenues:				
Other Contributions	45,130	0.0%	45,130	0.0%
Gain/Loss on Investments	24,376	100.0%	24,376	0.0%
<b>Total Sources</b>	<b>511,022</b>	<b>0.4%</b>	<b>511,022</b>	<b>0.0%</b>
<b>Uses of Funds:</b>				
Cultural & Recreation:				
Hoggetowne Medieval Faire	308,775	0.0%	307,627	-0.4%
Tench Building	2,000	0.0%	2,000	0.0%
Downtown Plaza Events	6,000	0.0%	6,000	0.0%
Downtown Arts Festival	87,435	0.0%	87,435	0.0%
Juried Exhibitions	4,000	0.0%	4,000	0.0%
Cultural Operations	66,969	-4.3%	69,441	3.7%
Transfers to Other Funds:				
POB-S2003a Debt Svc (226)	3,753	-7.5%	4,028	7.3%
<b>Total Uses</b>	<b>478,932</b>	<b>-0.7%</b>	<b>480,531</b>	<b>0.3%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>32,090</b>	<b>20.7%</b>	<b>30,491</b>	<b>-5.0%</b>
<b>Ending Fund Balance</b>	<b>\$ 162,775</b>	<b>65.1%</b>	<b>\$ 193,266</b>	<b>18.7%</b>

**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.  
The fund balance within this fund is restricted.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 196,115	20.3%	\$ 196,115	0.0%
<b>Sources of Funds:</b>				
Fines and Forfeitures:				
State Confiscated Property	-	-100.0%	-	n/a
Miscellaneous Revenues:				
Proceeds-Surplus Equip	-	-100.0%	-	n/a
Gain/Loss on Investments	-	-100.0%	-	n/a
<b>Total Sources</b>	-	-100.0%	-	n/a
<b>Uses of Funds:</b>				
Public Safety:				
Police Explorers (H123)	-	-100.0%	-	n/a
Summer Heatwave (H126)	-	n/a	-	n/a
Reichert House (H207)	-	n/a	-	n/a
<b>Total Uses</b>	-	-100.0%	-	n/a
<b>Planned addition to (appropriation of) fund balance</b>	-	-100.0%	-	n/a
<b>Ending Fund Balance</b>	\$ 196,115	0.0%	\$ 196,115	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. The change in fund balance is a planned spend down from the current level.

The fund balance within this fund is restricted.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 1,045,818	-22.6%	\$ 1,045,818	0.0%
<b>Sources of Funds:</b>				
Fines and Forfeitures:				
Federal Forfeiture	-	-100.0%	-	n/a
<b>Total Sources</b>	-	-100.0%	-	n/a
<b>Uses of Funds:</b>				
Public Safety:				
Joint Aviation Unit	-	-100.0%	153,000	n/a
Police Beat Show	-	-100.0%	52,000	n/a
Federal Forfeiture Equipment	-	n/a	150,000	n/a
Misc Grants (115)	-	n/a	-	n/a
<b>Total Uses</b>	-	-100.0%	355,000	n/a
<b>Planned addition to (appropriation of) fund balance</b>	-	-100.0%	(355,000)	n/a
<b>Ending Fund Balance</b>	\$ 1,045,818	0.0%	\$ 690,818	-33.9%

**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 fund balance within this fund is committed.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ (63,647)	-1015.6%	\$ (71,364)	12.1%
<b>Sources of Funds:</b>				
Charges for Services:				
Billable Overtime	658,632	49.5%	658,632	0.0%
<b>Total Sources</b>	<b>658,632</b>	<b>49.5%</b>	<b>658,632</b>	<b>0.0%</b>
<b>Uses of Funds:</b>				
Public Safety:				
City Events	124,934	8.5%	100,000	-20.0%
Non-City Events	541,415	36.7%	413,232	-23.7%
<b>Total Uses</b>	<b>666,349</b>	<b>30.4%</b>	<b>513,232</b>	<b>-23.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	(7,717)	-89.1%	145,400	-1984.2%
<b>Ending Fund Balance</b>	<b>\$ (71,364)</b>	<b>12.1%</b>	<b>\$ 74,036</b>	<b>-203.7%</b>

**Community Redevelopment Agency Fund**  
**Fund 111**

**Description:** The Community Redevelopment Agency (CRA) Fund is used to account for the operation of the Community Redevelopment Agency.

**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.

**Fund Balance:** The reduction in the negative ending fund balance shows this fund is recovering from the economic downtown and loss of investments in previous years.

The fund balance within this fund is restricted.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ (900,328)	-40.1%	\$ (806,050)	-10.5%
<b>Sources of Funds:</b>				
Transfers From:				
Downtown Redev Trust	607,718	0.0%	720,191	18.5%
Fifth Ave Redev Trust	234,202	-9.5%	279,219	19.2%
College Park/Univ Hgts	503,862	0.0%	672,352	33.4%
Eastside Trust	174,227	0.0%	161,528	-7.3%
<b>Total Sources</b>	<b>1,520,009</b>	<b>-1.6%</b>	<b>1,833,290</b>	<b>20.6%</b>
<b>Uses of Funds:</b>				
General Government:				
City Attorney	76,779	15.7%	74,262	-3.3%
Economic Environment:				
CRA Administration	984,940	11.8%	1,310,323	33.0%
CRA Notes/Loans	342,579	-14.3%	354,936	3.6%
Transfers to:				
UDAG (103)	-	n/a	23,650	n/a
POB-S2003a Debt Svc (226)	21,433	-12.7%	22,572	5.3%
<b>Total Uses</b>	<b>1,425,731</b>	<b>4.0%</b>	<b>1,785,743</b>	<b>25.3%</b>
<b>Planned addition to (appropriation of) fund balance</b>	94,278	-45.5%	47,547	-49.6%
<b>Ending Fund Balance</b>	<b>\$ (806,050)</b>	<b>-10.5%</b>	<b>\$ (758,503)</b>	<b>-5.9%</b>

**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	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	<b>\$ 183,521</b>	<b>2.1%</b>	<b>\$ 186,921</b>	<b>1.9%</b>
<b>Sources of Funds:</b>				
Miscellaneous Revenue:				
Special Assessments	1,000	0.0%	1,000	0.0%
Interest Special Assessments	400	0.0%	400	0.0%
Investment Income	2,000	0.0%	2,000	0.0%
<b>Total Sources</b>	<b>3,400</b>	<b>0.0%</b>	<b>3,400</b>	<b>0.0%</b>
<b>Uses of Funds:</b>				
Transportation:				
Street & Sidewalk Projects	-	n/a	-	n/a
<b>Total Uses</b>	<b>-</b>	<b>n/a</b>	<b>-</b>	<b>n/a</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>3,400</b>	<b>0.0%</b>	<b>3,400</b>	<b>0.0%</b>
<b>Ending Fund Balance</b>	<b>\$ 186,921</b>	<b>1.9%</b>	<b>\$ 190,321</b>	<b>1.8%</b>



**Economic Development Fund  
Fund 114**

**Description:** The Economic Development Fund is used to account for revenue and expenditures made to promote economic development. 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:** There are no significant changes in fund balance.

The fund balance within this fund is committed.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 280,701	-16.7%	\$ 280,701	0.0%
<b>Sources of Funds:</b>				
Miscellaneous Revenue:				
Investment Income	-	n/a	-	n/a
Transfers from:				
General Fund (001)	12,000	0.0%	12,000	0.0%
<b>Total Sources</b>	<b>12,000</b>	<b>0.0%</b>	<b>12,000</b>	<b>0.0%</b>
<b>Uses of Funds:</b>				
Economic Environment:				
Technological Incubator	12,000	0.0%	-	-100.0%
<b>Total Uses</b>	<b>12,000</b>	<b>0.0%</b>	<b>-</b>	<b>-100.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>-</b>	<b>n/a</b>	<b>12,000</b>	<b>n/a</b>
<b>Ending Fund Balance</b>	<b>\$ 280,701</b>	<b>0.0%</b>	<b>\$ 292,701</b>	<b>4.3%</b>

**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.

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ 786,047	-0.3%	\$ 786,047	0.0%
<b>Sources of Funds:</b>				
Intergovernmental:				
Tourist Product Dev (130s)	-	n/a	-	n/a
<b>Total Sources</b>	-	-100.0%	-	n/a
<b>Uses of Funds:</b>				
Public Safety:				
GPD Grants	-	-100.0%	160,056	n/a
<b>Total Uses</b>	-	-100.0%	<b>160,056</b>	<b>n/a</b>
<b>Planned addition to (appropriation of) fund balance</b>	-	-100.0%	(160,056)	n/a
<b>Ending Fund Balance</b>	<b>\$ 786,047</b>	<b>0.0%</b>	<b>\$ 625,991</b>	<b>-20.4%</b>

**Transportation Concurrency Exception Area Fund**  
**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	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 4,164,742	-1.1%	\$ 4,199,742	0.8%
<b>Sources of Funds:</b>				
Charges for Services:				
Miscellaneous Revenue:				
Investment Income	35,000	6.2%	35,000	0.0%
<b>Total Sources</b>	<b>35,000</b>	<b>6.2%</b>	<b>35,000</b>	<b>0.0%</b>
<b>Uses of Funds:</b>				
Transportation:				
TCEA Projects	-	n/a	-	n/a
<b>Total Uses</b>	<b>-</b>	<b>n/a</b>	<b>-</b>	<b>n/a</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>35,000</b>	<b>6.2%</b>	<b>35,000</b>	<b>0.0%</b>
<b>Ending Fund Balance</b>	<b>\$ 4,199,742</b>	<b>0.8%</b>	<b>\$ 4,234,742</b>	<b>0.8%</b>

**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 a hundred percent of surcharge revenue being deposited into this fund.

**Legal Basis:** Resolution #160146 specifies that expenditures will be based on: 60% - Single Units/Neighborhood Extensions, 15% - Affordable Housing, 10% - Public Health, Safety, Environmental & 15% for Program Delivery.

**Fund Balance:** This increase in this fund balance is due to the re-established of the program.

The fund balance within this fund is committed.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 1,023,717	42.4%	\$ 1,273,717	24.4%
<b>Sources of Funds:</b>				
Miscellaneous Revenue:				
Transfers from:				
GRU	250,000	0.0%	250,000	0.0%
<b>Total Sources</b>	<b>250,000</b>	<b>0.0%</b>	<b>250,000</b>	<b>0.0%</b>
<b>Uses of Funds:</b>				
Physical Environment:				
One-Stop Center	-	n/a	-	n/a
<b>Total Uses</b>	<b>-</b>	<b>n/a</b>	<b>-</b>	<b>n/a</b>
<b>Planned addition to (appropriation of) fund balance</b>	250,000	0.0%	250,000	0.0%
<b>Ending Fund Balance</b>	<b>\$ 1,273,717</b>	<b>24.4%</b>	<b>\$ 1,523,717</b>	<b>19.6%</b>

**Supportive Housing Investment Partnership Fund**  
**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.

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ 1,495,288	22.6%	\$ 1,455,592	-2.7%
<b>Sources of Funds:</b>				
Miscellaneous Revenue:				
Principal	-	n/a	-	n/a
<b>Total Sources</b>	-	n/a	-	n/a
<b>Uses of Funds:</b>				
Economic Environment:				
SHIP Programs	39,696	62.7%	46,560	17.3%
<b>Total Uses</b>	39,696	62.7%	46,560	17.3%
<b>Planned addition to (appropriation of) fund balance</b>	(39,696)	62.7%	(46,560)	17.3%
<b>Ending Fund Balance</b>	\$ 1,455,592	-2.7%	\$ 1,409,032	-3.2%

**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.

**Legal Basis:** This fund was established in 2005 for CDBG related activities. \$800,000 is seed funding is budgeted to be transferred into this fund from General Fund.

**Fund Balance:** There are no significant changes in fund balance.

The fund balance within this fund is restricted.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 21,201	-70.2%	\$ 1,201	-94.3%
<b>Sources of Funds:</b>				
Transfers:				
General Fund (001)	80,000	n/a	-	-100.0%
<b>Total Sources</b>	<b>80,000</b>	<b>n/a</b>	<b>-</b>	<b>-100.0%</b>
<b>Uses of Funds:</b>				
Economic Environment:				
Loans	100,000	n/a	-	n/a
<b>Total Uses</b>	<b>100,000</b>	<b>n/a</b>	<b>-</b>	<b>-100.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>(20,000)</b>	<b>n/a</b>	<b>-</b>	<b>-100.0%</b>
<b>Ending Fund Balance</b>	<b>\$ 1,201</b>	<b>-98.3%</b>	<b>\$ 1,201</b>	<b>0.0%</b>

**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 change in fund balance is due to the timing of revenues and expenditures.  
The fund balance within this fund have both assigned and restricted funds.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 564,038	-40.6%	\$ 484,208	-14.2%
<b>Sources of Funds:</b>				
Fines & Forfeitures:				
Court Fines	50,000	55.7%	50,000	0.0%
Miscellaneous:				
Rental of City Property	250,000	-1.2%	250,000	0.0%
Transfer from:				
General Fund (001)	707,070	7.4%	915,243	29.4%
<b>Total Sources</b>	<b>1,007,070</b>	<b>-46.4%</b>	<b>1,215,243</b>	<b>20.7%</b>
<b>Uses of Funds:</b>				
General Government:				
ADA Assessment	150,000	n/a	-	-100.0%
Citizen Centered G'ville Initiatives	-	-100.0%	-	n/a
Consulting-Legal Services	38,500	-46.6%	38,500	0.0%
Hippodrome Rental	250,000	0.0%	250,000	0.0%
T.E.A.M.	12,596	n/a	12,596	0.0%
Public Safety:				
GPD Projects	50,000	-76.4%	50,000	0.0%
Physical Environment:				
Dignity Village Mgmnt	-	n/a	66,000	n/a

Miscellaneous Special Revenue Fund  
Fund 123

Continued on next page

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Uses of Funds:</b>				
Human Services:				
Homelessness Programs	505,974	-54.8%	798,147	57.7%
Cultural & Recreation:				
PRCA Projects	79,830	-52.5%	81,444	2.0%
<b>Total Uses</b>	<b>1,086,900</b>	<b>-52.0%</b>	<b>1,296,687</b>	<b>19.3%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>(79,830)</b>	<b>-79.3%</b>	<b>(81,444)</b>	<b>2.0%</b>
<b>Ending Fund Balance</b>	<b>\$ 484,208</b>	<b>-14.2%</b>	<b>\$ 402,764</b>	<b>-16.8%</b>



**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.

**Fund Balance:** The fund balance within this fund is restricted.

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ 1,289	-98.6%	\$ 1,289	0.0%
<b>Sources of Funds:</b>				
Intergovernmental:				
County Contribution	-	n/a	-	n/a
<b>Total Sources</b>	-	n/a	-	n/a
<b>Uses of Funds:</b>				
Cultural & Recreation:				
Programs	-	n/a	-	n/a
<b>Total Uses</b>	-	n/a	-	n/a
<b>Planned addition to (appropriation of) fund balance</b>	-	n/a	-	n/a
<b>Ending Fund Balance</b>	\$ 1,289	0.0%	\$ 1,289	0.0%

**Tree Mitigation Fund**  
**Fund 140**

**Description:** The Tree mitigation Fund is used 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 permit fees charged for certain 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	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 2,742,560	11.4%	\$ 2,688,161	-2.0%
<b>Sources of Funds:</b>				
Permits, Fees, Assessments:				
Tree Mitigation Fees	-	n/a	-	n/a
Miscellaneous Revenue:				
Investment Income	-	n/a	-	n/a
<b>Total Sources</b>	-	n/a	-	n/a
<b>Uses of Funds:</b>				
Cultural & Recreation				
Tree Mitigation	54,399	89.7%	47,952	-11.9%
<b>Total Uses</b>	54,399	89.7%	47,952	-11.9%
<b>Planned addition to (appropriation of) fund balance</b>	(54,399)	89.7%	(47,952)	-11.9%
<b>Ending Fund Balance</b>	\$ 2,688,161	-2.0%	\$ 2,640,209	-1.8%

**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 fund balance within this fund is restricted and non-spendable.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 1,624,950	6.16%	\$ 1,497,586	-7.84%
<b>Sources of Funds:</b>				
Charges for Services:				
Perpetual Care	4,194	0.00%	4,194	0.00%
Miscellaneous Revenues:				
Investment Income	28,442	0.00%	28,442	0.00%
<b>Total Sources</b>	<b>32,636</b>	<b>0.00%</b>	<b>32,636</b>	<b>0.00%</b>
<b>Uses of Funds:</b>				
Transfer to:				
General Fund (001)	160,000	0.00%	160,000	0.00%
<b>Total Uses</b>	<b>160,000</b>	<b>0.00%</b>	<b>160,000</b>	<b>0.00%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>(127,364)</b>	<b>0.00%</b>	<b>(127,364)</b>	<b>0.00%</b>
<b>Ending Fund Balance</b>	<b>\$ 1,497,586</b>	<b>-7.84%</b>	<b>\$ 1,370,222</b>	<b>-8.50%</b>

**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 redevelopments.

**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.

**Fund Balance:** The increase to fund balance is due to projected tax increment revenues without projected expenses in the same period.

The fund balance within this fund is restricted.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 3,116,606	25.2%	\$ 3,353,652	7.6%
<b>Sources of Funds:</b>				
Taxes:				
Property Tax-County	-	-100.0%	1,577,441	n/a
Transfers from:				
General Fund (001)	844,764	14.0%	948,679	12.3%
<b>Total Sources</b>	<b>844,764</b>	<b>-58.4%</b>	<b>2,526,120</b>	<b>199.0%</b>
<b>Uses of Funds:</b>				
Economic Environment:				
Downtown Parking Garage	-	-100.0%	112,473	n/a
Transfer to:				
CRA-Operating (111)	607,718	0.0%	607,718	0.0%
<b>Total Uses</b>	<b>607,718</b>	<b>-70.1%</b>	<b>720,191</b>	<b>18.5%</b>
<b>Planned addition to (appropriation of) fund balance</b>	237,046	n/a	1,805,929	661.8%
<b>Ending Fund Balance</b>	<b>\$ 3,353,652</b>	<b>7.6%</b>	<b>\$ 5,159,581</b>	<b>53.8%</b>

**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.

**Fund Balance:** The increase to fund balance is due to projected tax increment revenues without projected expenses in the same period.  
The fund balance within this fund is restricted.

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ 833,867	9.0%	\$ 776,858	-6.8%
<b>Sources of Funds:</b>				
Taxes:				
Property Tax-County	-	-100.0%	376,011	n/a
Miscellaneous Revenues:				
Transfers from:				
General Fund (001)	201,693	15.6%	227,610	12.8%
<b>Total Sources</b>	<b>201,693</b>	<b>-58.1%</b>	<b>603,621</b>	<b>199.3%</b>
<b>Uses of Funds:</b>				
Economic Environment:				
5th Ave Commercial Bldg	26,015	n/a	26,015	0.0%
Transfer to:				
FFGFC 02 Debt Srv	52,197	0.0%	51,911	-0.5%
UDAG Repayment	24,500	n/a	23,650	-3.5%
CRA-Operating (111)	155,990	-24.5%	177,643	13.9%
<b>Total Uses</b>	<b>258,702</b>	<b>-46.2%</b>	<b>279,219</b>	<b>7.9%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>(57,009)</b>	<b>n/a</b>	<b>324,402</b>	<b>-669.0%</b>
<b>Ending Fund Balance</b>	<b>\$ 776,858</b>	<b>-6.8%</b>	<b>\$ 1,101,260</b>	<b>41.8%</b>

**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.

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ 15,178	-77.2%	\$ 5,178	-65.9%
<b>Sources of Funds:</b>				
Fines and Forfeitures:				
Parking Fines	40,000	44.1%	40,000	0.0%
Miscellaneous Revenues:				
Investment Income	-	-100.0%	-	n/a
<b>Total Sources</b>	<b>40,000</b>	<b>44.0%</b>	<b>40,000</b>	<b>0.0%</b>
<b>Uses of Funds:</b>				
Transfer to:				
General Fund (001)	50,000	-37.0%	50,000	0.0%
<b>Total Uses</b>	<b>50,000</b>	<b>-37.0%</b>	<b>50,000</b>	<b>0.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>(10,000)</b>	<b>-80.6%</b>	<b>(10,000)</b>	<b>0.0%</b>
<b>Ending Fund Balance</b>	<b>\$ 5,178</b>	<b>-65.9%</b>	<b>\$ (4,822)</b>	<b>-193.1%</b>

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**College Park Redevelopment Tax Increment Trust Fund**  
**Fund 618**

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**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.

**Fund Balance:** The fund balance is projected to increase in FY18 & 19 due to the revenues projected to be greater than expenses.

The fund balance within this fund is restricted.

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 12,223,600</b>	<b>0.4%</b>	<b>\$ 15,703,251</b>	<b>28.5%</b>
<b>Sources of Funds:</b>				
Taxes:				
Property Tax-County	2,529,947	23.7%	2,722,625	7.6%
Miscellaneous Revenues:				
Transfers from:				
General Fund (001)	1,453,566	10.5%	1,638,817	12.7%
<b>Total Sources</b>	<b>3,983,513</b>	<b>18.6%</b>	<b>4,361,442</b>	<b>9.5%</b>
<b>Uses of Funds:</b>				
Economic Environment:				
W University Ave Loft	32,719	n/a	35,032	7.1%
Transfer to:				
CRA-FFGFC of 2005 (111)	57,724	0.0%	58,051	0.6%
CRA-Operating (111)	413,419	-7.3%	579,269	40.1%
<b>Total Uses</b>	<b>503,862</b>	<b>-85.0%</b>	<b>672,352</b>	<b>33.4%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>3,479,651</b>	<b>n/a</b>	<b>3,689,090</b>	<b>6.0%</b>
<b>Ending Fund Balance</b>	<b>\$ 15,703,251</b>	<b>28.5%</b>	<b>\$ 19,392,342</b>	<b>23.5%</b>

**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.

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ (16,583)	30.0%	\$ (16,583)	0.0%
<b>Sources of Funds:</b>				
Miscellaneous Revenues:				
Investment Income	-	n/a	-	n/a
Transfers from:				
General Fund	-	n/a	-	n/a
CIRN 2009 Bond (344)	-	n/a	-	n/a
<b>Total Sources</b>	-	n/a	-	n/a
<b>Uses of Funds:</b>				
Cultural & Recreation:				
Administration	-	n/a	-	n/a
Projects	-	n/a	-	n/a
<b>Total Uses</b>	-	n/a	-	n/a
<b>Planned addition to (appropriation of) fund balance</b>	-	n/a	-	n/a
<b>Ending Fund Balance</b>	\$ (16,583)	0.0%	\$ (16,583)	0.0%



**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.

**Fund Balance:** The fund balance is projected to increase in FY18 & 19 due to the revenues projected to be greater than expenses.

The fund balance within this fund is restricted.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 2,463,559	-5.7%	\$ 2,486,460	0.9%
<b>Sources of Funds:</b>				
Taxes:				
Property Tax-County	-	-100.0%	366,777	n/a
Transfers from:				
General Fund (001)	197,128	4.4%	223,689	13.5%
<b>Total Sources</b>	<b>197,128</b>	<b>-64.3%</b>	<b>590,466</b>	<b>199.5%</b>
<b>Uses of Funds:</b>				
Economic Environment:				
Transfer to:				
CRA-FFGFC of 2005 (111)	21,647	0.0%	21,769	0.6%
CRA-Operating (111)	152,580	0.0%	139,759	-8.4%
<b>Total Uses</b>	<b>174,227</b>	<b>-68.5%</b>	<b>161,528</b>	<b>-7.3%</b>
<b>Planned addition to (appropriation of) fund balance</b>	22,901	n/a n/a	428,938	1773.0%
<b>Ending Fund Balance</b>	<b>\$ 2,486,460</b>	<b>0.9%</b>	<b>\$ 2,915,398</b>	<b>17.3%</b>

# 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 1994

Revenue Note Series 2011A

GERRB of 2004

Revenue Refunding Note 2014

State Revolving Fund  
Loan Agreement

FFGFC Bond of 2005

GPD Energy Conservation Master Lease  
Purchase Agreement

Capital Improvement Revenue Refunding  
Note 2016A

Capital Improvement Revenue Bond 2014

Capital Improvement Revenue Refunding  
Note 2016B

Capital Improvement Revenue Bond 2017

**All Debt Service Funds**  
**Summary of Revenues and Expenses**

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 23,892,300</b>	<b>1590.1%</b>	<b>\$ 25,058,829</b>	<b>4.9%</b>
<b>Sources of Funds by Category:</b>				
Intergovernmental	-	-100.0%	1,095,000	n/a
Miscellaneous Revenues	1,316,500	-85.8%	23,989	-98.2%
Transfers	13,762,690	12.2%	13,072,810	-5.0%
<b>Total Sources</b>	<b>15,079,190</b>	<b>-32.9%</b>	<b>14,191,799</b>	<b>-5.9%</b>
<b>Uses of Funds:</b>				
General Government	8,889,776	-5.5%	11,087,274	24.7%
Public Safety	4,374,136	-1.2%	3,104,525	-29.0%
Transfers to Other Funds	648,750	77316.5%	-	-100.0%
<b>Total Uses</b>	<b>13,912,662</b>	<b>-445020.4%</b>	<b>14,191,799</b>	<b>2.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>1,166,528</b>	<b>-94.8%</b>	<b>0</b>	<b>-100.0%</b>
<b>Ending Fund Balance</b>	<b>\$ 25,058,829</b>	<b>4.9%</b>	<b>\$ 25,058,829</b>	<b>0.0%</b>

**Guaranteed Entitlement Refunding and Revenue Bond - Series 1994  
Fund 217**

Description: This fund is used to refund existing revenue bonds and fund new projects.

Funding Source: The debt service payment is funded from the General Fund.

Legal Basis: The City Commission adopted Resolution .

Fund Balance: There are no significant changes in fund balance.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ -	n/a	\$ -	n/a
<b>Sources of Funds:</b>				
Intergovernmental:				
State Revenue Sharing	-	-100.0%	1,095,000	n/a
Miscellaneous:				
Interest on Investments	-		2,000	n/a
<b>Total Sources</b>	-	n/a	<b>1,097,000</b>	n/a
<b>Uses of Funds:</b>				
General Government:				
Miscellaneous Fees	-	n/a	2,000	n/a
Principal Payments	-	n/a	240,265	n/a
Interest Payments	-	n/a	854,735	n/a
<b>Total Uses</b>	-	n/a	<b>1,097,000</b>	n/a
<b>Planned addition to (appropriation of) fund balance</b>	-	n/a	-	n/a
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>n/a</b>	<b>\$ -</b>	<b>n/a</b>

**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.

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ 125,866	-1.4%	\$ 365,866	190.7%
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	5,000	-278.6%	5,000	0.0%
Transfers from:				
Gainesville Reg. Utilities	2,043,131	6.5%	2,144,748	5.0%
General Fund	601,092	12.3%	694,459	15.5%
CDBG	14,991	15.9%	16,064	7.2%
HOME	2,443	-9.9%	1,851	-24.2%
Cultural Affairs	3,753	-7.5%	3,197	-14.8%
Community Redev Agency	21,433	-29.6%	22,572	5.3%
Stormwater Mgmt Utility	86,185	12.8%	94,052	9.1%
Stormwater Capital Prjts	1,777	-33.5%	2,667	50.1%
Roadway Paving Prjts	13,659	12.5%	13,953	2.2%
Ironwood Golf Course	5,736	14.3%	6,082	6.0%
Fl Bldg Codes Enforcement	50,054	12.0%	50,304	0.5%
Solid Waste Collection	23,294	8.8%	24,509	5.2%
Regional Transit System	380,906	9.4%	409,697	7.6%
Fleet Replacement	681	n/a	585	-14.1%
Fleet Services	41,237	2.4%	49,063	19.0%
General Insurance	40,012	8.5%	41,796	4.5%
Employee Health/Accident	2,570	-6.3%	3,264	27.0%
General Pension	8,455	2.8%	7,880	-6.8%
Police & Fire Pensions	4,139	11.9%	3,871	-6.5%
Retiree Health Insurance	227	-24.1%	160	-29.6%
<b>Total Sources</b>	<b>3,350,775</b>	<b>7.8%</b>	<b>3,595,775</b>	<b>7.3%</b>
<b>Uses of Funds:</b>				
General Government:				
Miscellaneous Fees	-	-100.0%	2,000	n/a
Principal Payments	886,356	0.0%	945,400	6.7%
Interest Payments	2,224,419	0.0%	2,645,375	18.9%
<b>Total Uses</b>	<b>3,110,775</b>	<b>0.0%</b>	<b>3,592,775</b>	<b>15.5%</b>
<b>Planned addition to (appropriation of) fund balance</b>	240,000	-13425.9%	3,000	-98.8%
<b>Ending Fund Balance</b>	\$ <b>365,866</b>	<b>190.7%</b>	\$ <b>368,866</b>	<b>0.8%</b>

**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:** The decrease in fund balance is due to a planned spend down of the accumulated interest earnings and fund balance.

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ 33,832	-80.4%	\$ 962,798	2745.8%
<b>Sources of Funds:</b>				
Miscellaneous:				
Interest on Investments	-		-	n/a
Gain/Loss on Investments	5,000	-191.9%	5,000	0.0%
Unrealized Gain/Loss	648,750	-2092841.9%	-	-100.0%
Transfers from:				
General Fund	4,649,352	8.4%	3,102,525	-33.3%
<b>Total Sources</b>	<b>5,303,102</b>	<b>23.6%</b>	<b>3,107,525</b>	<b>-41.4%</b>
<b>Uses of Funds:</b>				
Public Safety:				
Miscellaneous Fees	-	-100.0%	2,000	n/a
Principal Payments	2,095,000	0.0%	1,005,000	-52.0%
Interest Payments	2,279,136	-2.3%	2,097,525	-8.0%
<b>Total Uses</b>	<b>4,374,136</b>	<b>-1.2%</b>	<b>3,104,525</b>	<b>-29.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>928,966</b>	<b>-769.2%</b>	<b>3,000</b>	<b>-99.7%</b>
<b>Ending Fund Balance</b>	<b>\$ 962,798</b>	<b>2745.8%</b>	<b>\$ 965,798</b>	<b>0.3%</b>

**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:** There are no significant changes in fund balance.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 42,297	-70.8%	\$ 47,297	11.8%
<b>Sources of Funds:</b>				
Miscellaneous:				
Interest on Investments	5,000	496.7%	-	-100.0%
<b>Total Sources</b>	<b>5,000</b>	<b>-99.5%</b>	<b>-</b>	<b>-100.0%</b>
General Government:				
Miscellaneous	-	-100.0%	-	n/a
<b>Total Uses</b>	<b>-</b>	<b>-100.0%</b>	<b>-</b>	<b>n/a</b>
<b>Planned addition to (appropriation of) fund balance</b>	5,000	-104.9%	-	-100.0%
<b>Ending Fund Balance</b>	<b>\$ 47,297</b>	<b>11.8%</b>	<b>\$ 47,297</b>	<b>0.0%</b>

**State Revolving Loan Agreement**

**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.

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ 126,510	-54.2%	\$ 126,510	0.0%
<b>Sources of Funds:</b>				
Transfer from:				
Stormwater Mgmt Utility	164,239	1053.4%	164,239	0.0%
<b>Total Sources</b>	<b>164,239</b>	<b>1032.7%</b>	<b>164,239</b>	<b>0.0%</b>
<b>Uses of Funds:</b>				
General Government:				
Principal Payments	137,003	2.0%	137,003	0.0%
Interest Payments	27,236	-8.9%	27,236	0.0%
<b>Total Uses</b>	<b>164,239</b>	<b>0.0%</b>	<b>164,239</b>	<b>0.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	0	-100.0%	-	-100.0%
<b>Ending Fund Balance</b>	\$ 126,510	0.0%	\$ 126,510	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:** There are no significant changes in fund balance.

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ 141,801	0.4%	\$ 141,801	0.0%
<b>Sources of Funds:</b>				
Miscellaneous:				
Interest on Investments	-	-100.0%	-	n/a
<b>Uses of Funds:</b>				
Miscellaneous Fees	-	n/a	-	n/a
<b>Planned addition to (appropriation of) fund balance</b>	-	-100.0%	-	n/a
<b>Ending Fund Balance</b>	<b>\$ 141,801</b>	<b>0.0%</b>	<b>\$ 141,801</b>	<b>0.0%</b>

**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:** There are no significant changes in fund balance.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 12,040	-85.3%	\$ 21,144	75.6%
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	1,000	-674.7%	-	-100.0%
Transfer from:				
General Fund	101,393	223.0%	-	-100.0%
<b>Total Sources</b>	<b>102,393</b>	<b>226.1%</b>	<b>-</b>	<b>-100.0%</b>
<b>Uses of Funds:</b>				
General Government:				
Principal Payments	91,028	-4.3%	-	-100.0%
Interest Payments	2,260	-64.2%	-	-100.0%
<b>Total Uses</b>	<b>93,289</b>	<b>-8.0%</b>	<b>-</b>	<b>-100.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	9,104	-113.0%	-	-100.0%
<b>Ending Fund Balance</b>	<b>\$ 21,144</b>	<b>75.6%</b>	<b>\$ 21,144</b>	<b>0.0%</b>

**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:** The changes in fund balance reflect the variable miscellaneous costs associated with this fund. This fund balance will be monitored and if needed, transfers will be made to cover the overage.

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ 33,453	-65.4%	\$ 33,916	1.4%
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	1,000	-199.8%	1,000	0.0%
Transfer from:				
General Fund	187,934	46.9%	187,520	-0.2%
LOGT Capital Prj Fund	335,968	0.0%	335,228	-0.2%
Solid Waste Fund	44,462	0.0%	44,364	-0.2%
<b>Total Sources</b>	<b>569,364</b>	<b>12.2%</b>	<b>568,112</b>	<b>-0.2%</b>
<b>Uses of Funds:</b>				
General Government:				
Principal Payments	526,875	5.4%	552,875	4.9%
Interest Payments	42,026	-38.6%	14,237	-66.1%
Miscellaneous Fees	-	-100.0%	2,000	n/a
<b>Total Uses</b>	<b>568,901</b>	<b>-0.3%</b>	<b>569,112</b>	<b>0.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	463	-100.7%	(1,000)	-316.0%
<b>Ending Fund Balance</b>	\$ 33,916	1.4%	\$ 32,917	-2.9%

**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:** The reduction of fund balance reflects the debt service payments made directly from the City's Enterprise Funds.

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ 98,866	-1.3%	\$ 102,420	3.6%
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	2,000	716.3%	2,000	0.0%
Transfer from:				
General Fund	219,481	-0.2%	217,408	-0.9%
<b>Total Sources</b>	<b>221,481</b>	<b>0.6%</b>	<b>219,408</b>	<b>-0.9%</b>
<b>Uses of Funds:</b>				
General Government:				
Principal Payments	129,156	0.0%	176,064	36.3%
Interest Payments	88,771	-2.1%	41,344	-53.4%
Miscellaneous Fees	-	-100.0%	2,000	n/a
<b>Total Uses</b>	<b>217,927</b>	<b>-1.6%</b>	<b>219,408</b>	<b>0.7%</b>
<b>Planned addition to (appropriation of) fund balance</b>	3,554	-383.2%	(0)	-100.0%
<b>Ending Fund Balance</b>	\$ 102,420	3.6%	\$ 102,420	0.0%

**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.

	8,889,776	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 15,110	-21.2%	\$ 15,110	0.0%
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	-	-100.0%	2,000	n/a
Transfer from:				
General Fund	685,992	-0.6%	691,596	0.8%
<b>Total Sources</b>	<b>685,992</b>	<b>-0.4%</b>	<b>693,596</b>	<b>1.1%</b>
<b>Uses of Funds:</b>				
General Government:				
Principal Payments	610,000	1.7%	630,000	3.3%
Interest Payments	75,992	-15.7%	61,596	-18.9%
Miscellaneous Fees	-	-100.0%	2,000	n/a
<b>Total Uses</b>	<b>685,992</b>	<b>-1.0%</b>	<b>693,596</b>	<b>1.1%</b>
<b>Planned addition to (appropriation of) fund balance</b>	-	-100.0%	-	n/a
<b>Ending Fund Balance</b>	<b>\$ 15,110</b>	<b>0.0%</b>	<b>\$ 15,110</b>	<b>0.0%</b>

Revenue Note Series 2011A

Fund 239

Description: This fund is used to account for the debt service requirements for the \$3,730,000 in planned bond issues to fund 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 are no significant changes in fund balance.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 8,251	-77.9%	\$ 8,861	7.4%
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	-	-100.0%	2,000	n/a
Transfer from:				
General Fund	427,231	5.2%	422,747	-1.0%
<b>Total Sources</b>	<b>427,231</b>	<b>5.1%</b>	<b>424,747</b>	<b>-0.6%</b>
<b>Uses of Funds:</b>				
General Government:				
Principal Payments	385,000	0.0%	390,000	1.3%
Interest Payments	41,621	-9.6%	32,747	-21.3%
Miscellaneous Fees	-	-100.0%	2,000	n/a
<b>Total Uses</b>	<b>426,621</b>	<b>-2.0%</b>	<b>424,747</b>	<b>-0.4%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>610</b>	<b>-102.1%</b>	<b>-</b>	<b>-100.0%</b>
<b>Ending Fund Balance</b>	<b>\$ 8,861</b>	<b>7.4%</b>	<b>\$ 8,861</b>	<b>0.0%</b>

**Revenue Refunding Note 2014**

**Fund 241**

**Description:** This fund is used to account for revenues and expenditures to refinance \$13,710,000 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	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 36,845	1.3%	\$ 56,005	52.0%
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	-	-100.0%	2,000	n/a
Transfer from:				
General Fund	1,638,440	0.2%	1,622,180	-1.0%
<b>Total Sources</b>	<b>1,638,440</b>	<b>0.1%</b>	<b>1,624,180</b>	<b>-0.9%</b>
<b>Uses of Funds:</b>				
General Government:				
Principal Payments	1,320,000	0.0%	1,355,000	2.7%
Interest Payments	299,280	-5.0%	267,180	-10.7%
Miscellaneous Fees	-	-100.0%	2,000	n/a
<b>Total Uses</b>	<b>1,619,280</b>	<b>-1.0%</b>	<b>1,624,180</b>	<b>0.3%</b>
<b>Planned addition to (appropriation of) fund balance</b>	19,160	3959.3%	-	-100.0%
<b>Ending Fund Balance</b>	<b>\$ 56,005</b>	<b>52.0%</b>	<b>\$ 56,005</b>	<b>0.0%</b>

**Capital Improvement Revenue Bond Series 2014**

**Fund 242**

**Description:** This fund is used to account for revenues and expenditures to finance \$13,126,042 in capital projects.

**Funding Source:** The debt service payment is funded from the General Fund.

**Legal Basis:** The City Commission adopted Resolution 140477 & 140478 on November 20 , 2014.

**Fund Balance:** There are no significant changes in fund balance.

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ 179,737	0.4%	\$ 187,865	4.5%
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	-	-100.0%	1,500	n/a
Transfer from:				
General Fund	884,244	-0.1%	874,919	-1.1%
<b>Total Sources</b>	<b>884,244</b>	<b>-0.2%</b>	<b>876,419</b>	<b>-0.9%</b>
<b>Uses of Funds:</b>				
General Government:				
Miscellaneous Fees	-	n/a	2,000	n/a
Principal Payments	449,138	0.0%	466,248	3.8%
Interest Payments	426,979	-2.1%	408,671	-4.3%
<b>Total Uses</b>	<b>876,116</b>	<b>-1.0%</b>	<b>876,919</b>	<b>0.1%</b>
<b>Planned addition to (appropriation of) fund balance</b>	8,128	1146.6%	(500)	-106.1%
<b>Ending Fund Balance</b>	\$ 187,865	4.5%	\$ 187,365	-0.3%



**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	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 7,227	34929.7%	\$ (45,290)	-726.7%
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	-	-100.0%	1,489	n/a
Transfer from:				
SMU (413)	-	n/a	34,229	n/a
SWC (420)	-	n/a	34,229	n/a
General Fund	371,901	64.0%	416,894	12.1%
LOGT (341)	176,658	88.0%	197,896	12.0%
<b>Total Sources</b>	<b>548,559</b>	<b>71.3%</b>	<b>684,738</b>	<b>24.8%</b>
<b>Uses of Funds:</b>				
General Government:				
Miscellaneous Fees	-	-100.0%	2,000	n/a
Principal Payments	331,056	620.0%	430,805	30.1%
Interest Payments	270,020	2.3%	252,434	-6.5%
<b>Total Uses</b>	<b>601,076</b>	<b>92.1%</b>	<b>685,239</b>	<b>14.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>(52,517)</b>	<b>-828.8%</b>	<b>(500)</b>	<b>-99.0%</b>
<b>Ending Fund Balance</b>	<b>\$ (45,290)</b>	<b>-726.7%</b>	<b>\$ (45,791)</b>	<b>1.1%</b>

**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	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ (276)	-2368.4%	\$ 3,784	-1471.9%
<b>Sources of Funds:</b>				
Transfer from:				
LOGT (341)	529,620	218.7%	525,560	-0.8%
<b>Total Sources</b>	<b>529,620</b>	<b>217.6%</b>	<b>525,560</b>	<b>-0.8%</b>
<b>Uses of Funds:</b>				
General Government:				
Miscellaneous Fees		-100.0%	2,000	n/a
Principal Payments	380,000	n/a	380,000	0.0%
Interest Payments	145,560	-12.4%	145,560	0.0%
<b>Total Uses</b>	<b>525,560</b>	<b>214.7%</b>	<b>527,560</b>	<b>0.4%</b>
<b>Planned addition to (appropriation of) fund balance</b>	4,060	-1509.7%	(2,000)	-149.3%
<b>Ending Fund Balance</b>	<b>\$ 3,784</b>	<b>-1471.9%</b>	<b>\$ 1,784</b>	<b>-52.9%</b>

**Capital Improvement Revenue Bond 2017**

**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.

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ -	n/a	\$ -	n/a
<b>Sources of Funds:</b>				
Miscellaneous:				
Debt Issuance	648,750	-93.0%	-	-100.0%
Transfer from:				
General Fund (001)	-	n/a	610,500	n/a
<b>Total Sources</b>	<b>648,750</b>	<b>-93.0%</b>	<b>610,500</b>	<b>-5.9%</b>
<b>Uses of Funds:</b>				
General Government:				
Miscellaneous Fees	-	-100.0%	2,000	n/a
Principal Payments	-	n/a	330,000	n/a
Interest Payments	-	n/a	280,500	n/a
Transfer to:				
Capital Project Fund (357)	648,750	-92.9%	-	-100.0%
<b>Total Uses</b>	<b>648,750</b>	<b>-93.0%</b>	<b>612,500</b>	<b>-5.6%</b>
<b>Planned addition to (appropriation of) fund balance</b>	-	n/a	(2,000)	n/a
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>n/a</b>	<b>\$ (2,000)</b>	<b>n/a</b>

## Capital Projects Funds

General Capital Projects	Central Fleet Garage Project	CIRN 2009 Bond Capital Projects
American Recovery and Reinvestment Act Capital Projects	Capital Improvement Revenue Bonds of 2005 Capital Projects	Wild Spaces Public Places Capital Projects
Public Improvement Construction Fund	Kennedy Home Acquisition/ Demolition	Wild Space Public Places Land Acquisition
Greenspace Acquisition	Campus Development Agreement	Senior Recreation Center
FY1996 Road Improvement	Energy Conservation Projects	CIRB 2010 Capital Projects
FFGFC 2002 Capital Projects	5-Cents Local Option Gas Tax (LOGT) Capital Projects	Revenue Note 2011A Capital Projects
Fifth Ave/Pleasant Street Rehabilitation Project	Additional 5 Cents LOGT CIRN 2009 Projects	Downtown Parking Garage
FFGFC 2005 Capital Projects	TMS Building Construction	FY15 Capital Projects Bond
Depot Avenue Stormwater Facility	Equipment Replacement Fund	Roadway Resurfacing Program
Facilities Maintenance Recurring Fund	Capital Improvement Revenue Note 2016B	Beazer Settlement Capital Projects
Capital Improvement Revenue Bond 2017	WSPP 1/2 cent Sales Tax 2017-2025 Fund	2019 Capital Projects Bond

**All Capital Projects Funds**  
**Summary of Revenues and Expenses**

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	<b>\$ 30,276,008</b>	<b>48.9%</b>	<b>\$ 30,230,376</b>	<b>-0.2%</b>
<b>Sources of Funds by Category:</b>				
Taxes	1,900,000	17.3%	1,900,000	0.0%
Miscellaneous Revenues	1,109,206	139.8%	-	-100.0%
Transfers	4,478,798	-73.5%	17,459,026	289.8%
<b>Total Sources</b>	<b>7,488,004</b>	<b>-58.5%</b>	<b>19,359,026</b>	<b>158.5%</b>
<b>Uses of Funds:</b>				
General Government	625,000	-90.1%	3,975,000	536.0%
Public Safety	1,524,424	-76.6%	4,048,565	165.6%
Transportation	2,267,256	315.8%	11,549,566	409.4%
Economic Environment	10,000	12472.0%	10,000	0.0%
Human Services	1,398,170	1020.2%	627,681	-55.1%
Cultural & Recreation	124,000	451.6%	507,180	309.0%
Transfers to Other Funds	1,495,905	-8.2%	1,495,905	0.0%
<b>Total Uses</b>	<b>7,444,755</b>	<b>13.1%</b>	<b>22,213,897</b>	<b>198.4%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>43,249</b>	<b>-982.2%</b>	<b>(2,854,871)</b>	<b>-6701.0%</b>
<b>Ending Fund Balance</b>	<b>\$ 30,319,257</b>	<b>2.7%</b>	<b>\$ 27,375,505</b>	<b>-9.7%</b>

**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:** The large reduction in fund balance is a result of the completion of the multiyear Police Department Headquarters in FY2014. 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	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 5,015,886	48.2%	\$ 4,992,940	-0.5%
<b>Sources of Funds:</b>				
Transfers:				
General Fund (001)	866,729	-67.4%	346,957	-60.0%
<b>Total Sources</b>	<b>866,729</b>	<b>-71.9%</b>	<b>346,957</b>	<b>-60.0%</b>
<b>Uses of Funds:</b>				
Public Safety:				
F/S HVAC, Roof, Plumbing, Electric	22,457	n/a	-	-100.0%
GFR Equipment Replacement	171,101	n/a	-	-100.0%
GPD Body Worn Cameras	100,000	n/a	81,729	-18.3%
GPD Taser Program	63,165	n/a	65,717	4.0%
GPD It Replacement/Support (Fiber)	92,210	n/a	-	-100.0%
GPD It Replacement/Support (Server Backup)	112,702	n/a	30,000	-73.4%

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**General Capital Projects Fund**  
**Fund 302**

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Uses of Funds (continued):</b>				
Transportation:				
Median Project	15,000	n/a	15,000	0.0%
Parking Garage Maintenance/Repairs	91,040	n/a	-	-100.0%
NW 2nd Street Sidewalk	97,000	n/a	-	-100.0%
Sidewalk Construction	100,000	0.0%	100,000	0.0%
Human Services:				
FM Administration	-	n/a	29,511	n/a
Cultural & Recreation:				
Boardwalk Replacement	25,000	0.0%	25,000	0.0%
<b>Total Uses</b>	<b>889,675</b>	<b>-62.2%</b>	<b>346,957</b>	<b>-61.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>(22,946)</b>	<b>-103.2%</b>	<b>-</b>	<b>-100.0%</b>
<b>Ending Fund Balance</b>	<b>\$ 4,992,940</b>	<b>-0.5%</b>	<b>\$ 4,992,940</b>	<b>0.0%</b>

**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:** 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.

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 12,801</b>	<b>0.1%</b>	<b>\$ 12,801</b>	<b>0.0%</b>
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	-	n/a	-	n/a
<b>Total Sources</b>	-	n/a	-	n/a
<b>Uses of Funds:</b>				
Capital Projects	-	n/a	-	n/a
<b>Total Uses</b>	-	n/a	-	n/a
<b>Planned addition to (appropriation of) fund balance</b>	-	n/a	-	n/a
<b>Ending Fund Balance</b>	<b>\$ 12,801</b>	<b>0.0%</b>	<b>\$ 12,801</b>	<b>0.0%</b>



**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.

**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	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 1,294,210	-16.5%	\$ 1,294,210	0.0%
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	-	-100.0%	-	n/a
<b>Total Sources</b>	-	-100.0%	-	n/a
<b>Uses of Funds:</b>				
Physical Environment:				
Clarence R. Kelly Comm. Ctr	-	n/a	-	n/a
<b>Total Uses</b>	-	n/a	-	n/a
<b>Planned addition to (appropriation of) fund balance</b>	-	-100.0%	-	n/a
<b>Ending Fund Balance</b>	\$ 1,294,210	0.0%	\$ 1,294,210	0.0%

In FY18 \$500,000 of fund balance was appropriated for the purchase of the Weiss Property.

**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:** 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.

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ 65,541	3.0%	\$ 65,541	0.0%
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	5,000	170.6%	-	-100.0%
<b>Total Sources</b>	<b>5,000</b>	<b>170.6%</b>	<b>-</b>	<b>-100.0%</b>
<b>Uses of Funds:</b>				
Transportation:				
NW 2nd Street Sidewalk	5,000	n/a	-	-100.0%
<b>Total Uses</b>	<b>5,000</b>	<b>n/a</b>	<b>-</b>	<b>-100.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	-	-100.0%	-	n/a
<b>Ending Fund Balance</b>	<b>\$ 65,541</b>	<b>0.1%</b>	<b>\$ 65,541</b>	<b>0.0%</b>

**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. The fund balance within this fund is assigned.

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ 529,099	-15.4%	\$ 529,099	0.0%
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	10,246	-44.8%	-	-100.0%
<b>Total Sources</b>	<b>10,246</b>	<b>-44.8%</b>	<b>-</b>	<b>-100.0%</b>
<b>Uses of Funds:</b>				
Public Safety:				
FS Exhaust System	10,246	n/a	-	-100.0%
<b>Total Uses</b>	<b>10,246</b>	<b>-80.8%</b>	<b>-</b>	<b>-100.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>-</b>	<b>-100.0%</b>	<b>-</b>	<b>n/a</b>
<b>Ending Fund Balance</b>	<b>\$ 529,099</b>	<b>-10.4%</b>	<b>\$ 529,099</b>	<b>0.0%</b>

**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:** 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.

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ 7,979	-89.7%	\$ 7,979	0.0%
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	-	-100.0%	-	n/a
<b>Total Sources</b>	-	-100.0%	-	n/a
<b>Uses of Funds:</b>				
Economic Environment:				
Capital Projects	-	-100.0%	-	n/a
<b>Total Uses</b>	-	-100.0%	-	n/a
<b>Planned addition to (appropriation of) fund balance</b>	-	-100.0%	-	n/a
<b>Ending Fund Balance</b>	\$ 7,979	0.1%	\$ 7,979	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:** The reduction of fund balance reflects the completion of projects previously budgeted. The fund balance within this fund is restricted.

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ 953	2.0%	\$ 1,913	100.7%
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	960	5233.3%	-	-100.0%
<b>Total Sources</b>	<b>960</b>	<b>5233.3%</b>	<b>-</b>	<b>-100.0%</b>
<b>Uses of Funds:</b>				
Transportation:				
Parking Garage Maint/Repairs	960	n/a	-	-100.0%
<b>Total Uses</b>	<b>-</b>	<b>n/a</b>	<b>-</b>	<b>n/a</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>960</b>	<b>5233.3%</b>	<b>-</b>	<b>-100.0%</b>
<b>Ending Fund Balance</b>	<b>\$ 1,913</b>	<b>100.9%</b>	<b>\$ 1,913</b>	<b>0.0%</b>

**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	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 118,534	-40.2%	\$ 118,534	0.0%
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	5,000	-10.9%	-	-100.0%
<b>Total Sources</b>	<b>5,000</b>	<b>-10.9%</b>	<b>-</b>	<b>-100.0%</b>
<b>Uses of Funds:</b>				
General Government:				
OLB Lobby Renovations	5,000	n/a	-	-100.0%
Eastside TIF Projects	-	-100.0%	-	n/a
<b>Total Uses</b>	<b>5,000</b>	<b>-91.8%</b>	<b>-</b>	<b>-100.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>-</b>	<b>n/a</b>	<b>-</b>	<b>n/a</b>
<b>Ending Fund Balance</b>	<b>\$ 118,534</b>	<b>-17.0%</b>	<b>\$ 118,534</b>	<b>0.0%</b>

**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. 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	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ (562)	-100.4%	\$ (562)	0.0%
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	-	-100.0%	-	n/a
<b>Total Sources</b>	-	-100.0%	-	n/a
<b>Uses of Funds:</b>				
Transfers:				
SMUF Surcharge Fund (414)	-	-100.0%	-	n/a
<b>Total Uses</b>	-	-100.0%	-	n/a
<b>Planned addition to (appropriation of) fund balance</b>	-	-100.0%	-	n/a
<b>Ending Fund Balance</b>	\$ (562)	-289.9%	\$ (562)	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 revised multiple times.

**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.

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ 440	0.0%	\$ 440	0.0%
<b>Sources of Funds:</b>				
Intergovernmental:				
Miscellaneous:				
Transfer from:				
SMUF Fund (414)	-	n/a	-	n/a
<b>Total Sources</b>	-	n/a	-	n/a
<b>Uses of Funds:</b>				
General Government:				
Fleet Replacement (501)	-		-	
<b>Total Uses</b>	-	n/a	-	n/a
<b>Planned addition to (appropriation of) fund balance</b>	-	n/a	-	n/a
<b>Ending Fund Balance</b>	\$ 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	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 1,171,467	-59.8%	\$ 1,171,467	0.0%
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	65,000	-19.9%	-	-100.0%
<b>Total Sources</b>	<b>65,000</b>	<b>-19.9%</b>	<b>-</b>	<b>-100.0%</b>
<b>Uses of Funds:</b>				
General Government:				
City Hall Renovations	20,000	n/a	-	-100.0%
OLB Lobby Renovations	45,000	n/a	-	-100.0%
<b>Total Uses</b>	<b>65,000</b>	<b>-91.9%</b>	<b>-</b>	<b>-100.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>-</b>	<b>-100.0%</b>	<b>-</b>	<b>n/a</b>
<b>Ending Fund Balance</b>	<b>\$ 1,171,467</b>	<b>-46.8%</b>	<b>\$ 1,171,467</b>	<b>0.0%</b>

**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.

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ 415,665	-38.1%	\$ 415,665	0.0%
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	-	n/a	-	n/a
<b>Total Sources</b>	-	n/a	-	n/a
<b>Uses of Funds:</b>				
Economic Environment:				
Capital Projects	-	-100.0%	-	n/a
<b>Total Uses</b>	-	-100.0%	-	n/a
<b>Planned addition to (appropriation of) fund balance</b>	-	-100.0%	-	n/a
<b>Ending Fund Balance</b>	\$ 415,665	-24.4%	\$ 415,665	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	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 6,064,171	-20.4%	\$ 6,064,171	0.0%
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	800,000	272.9%	-	-100.0%
<b>Total Sources</b>	<b>800,000</b>	<b>272.9%</b>	<b>-</b>	<b>-100.0%</b>
<b>Uses of Funds:</b>				
Human Services:				
UF Partnership Projects	800,000	n/a	-	-100.0%
Transportation:				
Archer Rd/Gale Lemerand Dr	-	-100.0%	95,532	n/a
<b>Total Uses</b>	<b>800,000</b>	<b>-49.8%</b>	<b>95,532</b>	<b>-88.1%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>-</b>	<b>-100.0%</b>	<b>(95,532)</b>	<b>n/a</b>
<b>Ending Fund Balance</b>	<b>\$ 6,064,171</b>	<b>-2.8%</b>	<b>\$ 5,968,639</b>	<b>-1.6%</b>

**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.

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ 16,430	-75.8%	\$ 16,430	0.0%
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	-	-100.0%	-	n/a
<b>Total Sources</b>	-	-100.0%	-	n/a
<b>Uses of Funds:</b>				
General Government:				
Elevator Replacement	-	-100.0%	-	n/a
<b>Total Uses</b>	-	-100.0%	-	n/a
<b>Planned addition to (appropriation of) fund balance</b>	-	-100.0%	-	n/a
<b>Ending Fund Balance</b>	\$ 16,430	-70.2%	\$ 16,430	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 38.635% of the proceeds to the City.

**Fund Balance:** The increase in fund balance reflects projects being completed at a slower pace than revenue collected. The fund balance within this fund is restricted.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 3,403,420	-27.1%	\$ 3,379,774	-0.7%
<b>Sources of Funds:</b>				
Taxes:				
LOGT-Additional 5 Cent	1,900,000	-14.7%	1,900,000	0.0%
<b>Total Sources</b>	<b>1,900,000</b>	<b>-19.4%</b>	<b>1,900,000</b>	<b>0.0%</b>
<b>Uses of Funds:</b>				
Transportation:				
SW 62nd Blvd Reconstruction	276,400	n/a	2,402,800	769.3%
NE 8th Avenue Reconstruction	-	n/a	293,108	n/a
SE 4th Street Reconstruction	-	-100.0%	-	n/a
North Main Street Resurfacing	165,000	n/a	-	-100.0%
NW 16th Terrace Resurfacing	-	n/a	72,674	n/a
NW 16th Avenue & NW 2nd Street Signal I	-	n/a	120,000	n/a
Transfer to:				
CIRN 2016A DSF (243)	176,658	n/a	176,658	0.0%
Revenue Note 2016B (244)	529,620	n/a	529,620	0.0%
RTS Fund (450)	440,000	0.0%	440,000	0.0%
Debt Service '09	335,968	-40.3%	335,968	0.0%
<b>Total Uses</b>	<b>1,923,646</b>	<b>-58.4%</b>	<b>4,370,828</b>	<b>127.2%</b>
<b>Planned addition to (appropriation of) fund balance</b>	(23,646)	-99.0%	(2,470,828)	10349.2%
<b>Ending Fund Balance</b>	<b>\$ 3,379,774</b>	<b>40.8%</b>	<b>\$ 908,946</b>	<b>-73.1%</b>

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

**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	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 597,451	-72.0%	\$ 597,451	0.0%
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	-	-100.0%	-	n/a
<b>Total Sources</b>	-	-100.0%	-	n/a
<b>Uses of Funds:</b>				
Transfer to:				
CIRN 2016A (243)	-	n/a	-	n/a
<b>Total Uses</b>	-	n/a	-	n/a
<b>Planned addition to (appropriation of) fund balance</b>	-	-100.0%	-	n/a
<b>Ending Fund Balance</b>	\$ 597,451	0.1%	\$ 597,451	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:** The reduction of fund balance reflects the intentional utilization of accumulated interest for additional projects approved through the Capital Improvement Plan. The fund balance within this fund is assigned.

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ 120,422	1.7%	\$ 120,422	0.0%
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	-	-100.0%	-	n/a
<b>Total Sources</b>	-	-100.0%	-	n/a
<b>Uses of Funds:</b>				
Public Safety:				
Video Cameras	-	-100.0%	-	n/a
<b>Total Uses</b>	-	-100.0%	-	n/a
<b>Planned addition to (appropriation of) fund balance</b>	-	-100.0%	-	n/a
<b>Ending Fund Balance</b>	\$ 120,422	0.2%	\$ 120,422	0.0%

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

**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:** 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.

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ (527)	-102.3%	\$ (527)	n/a
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	-	n/a	-	n/a
<b>Total Sources</b>	-	n/a	-	n/a
<b>Uses of Funds:</b>				
Public Safety:				
Vehicle Video Cameras	-	-100.0%	-	n/a
Transportation:				
Main Street Streetscape Prjt	-	-100.0%	-	n/a
<b>Total Uses</b>	-	-100.0%	-	n/a
<b>Planned addition to (appropriation of) fund balance</b>	-	n/a	-	n/a
<b>Ending Fund Balance</b>	\$ (527)	n/a	\$ (527)	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:** 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 restricted.

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ 134,872	-60.2%	\$ 134,872	0.0%
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	-	-100.0%	-	n/a
<b>Total Sources</b>	-	-100.0%	-	n/a
<b>Uses of Funds:</b>				
Cultural & Recreation:				
Administration	-	-100.0%	-	n/a
Operating Set Aside	-	-100.0%	-	n/a
<b>Total Uses</b>	-	-100.0%	-	n/a
<b>Planned addition to (appropriation of) fund balance</b>	-	-100.0%	-	n/a
<b>Ending Fund Balance</b>	\$ 134,872	-19.8%	\$ 134,872	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.

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ 233,711	-3.3%	\$ 233,711	0.0%
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	-	-100.0%	-	n/a
Transfers from:				
Misc Special Reveue (123)	-	-100.0%	-	n/a
<b>Total Sources</b>	-	-100.0%	-	n/a
<b>Uses of Funds:</b>				
Cultural & Recreation:				
Land Acquisition Admin	-	-100.0%	-	n/a
<b>Total Uses</b>	-	-100.0%	-	n/a
<b>Planned addition to (appropriation of) fund balance</b>	-	-100.0%	-	n/a
<b>Ending Fund Balance</b>	\$ 233,711	5.7%	\$ 233,711	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	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 22,652	-80.7%	\$ 22,652	0.0%
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	-	-100.0%	-	n/a
<b>Total Sources</b>	-	-100.0%	-	n/a
<b>Uses of Funds:</b>				
Cultural & Recreation:				
Senior Rec Ctr Storm Hardening	-	-100.0%	-	n/a
Northside Park Imprv.	-	-100.0%	-	n/a
<b>Total Uses</b>	-	-100.0%	-	n/a
<b>Planned addition to (appropriation of) fund balance</b>	-	-100.0%	-	n/a
<b>Ending Fund Balance</b>	\$ 22,652	0.0%	\$ 22,652	0.0%

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

**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.

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ 769,387	-14.2%	\$ 769,387	0.0%
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	23,000	-19.8%	-	-100.0%
<b>Total Sources</b>	<b>23,000</b>	<b>-19.8%</b>	<b>-</b>	<b>-100.0%</b>
<b>Uses of Funds:</b>				
General Government:				
ERP/Technology Investment	-	n/a	-	n/a
City Hall Renovations	23,000	n/a	-	-100.0%
Public Safety:				
Vehicle Video Cameras	-	-100.0%	-	n/a
Human Services:				
One-Stop Homeless Assist	-	-100.0%	-	n/a
<b>Total Uses</b>	<b>23,000</b>	<b>-81.1%</b>	<b>-</b>	<b>-100.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>-</b>	<b>-100.0%</b>	<b>-</b>	<b>n/a</b>
<b>Ending Fund Balance</b>	<b>\$ 769,387</b>	<b>-4.2%</b>	<b>\$ 769,387</b>	<b>0.0%</b>

**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.

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ 4,440	-95.3%	\$ 4,440	0.0%
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	-	-100.0%	-	n/a
<b>Total Sources</b>	-	-100.0%	-	n/a
<b>Uses of Funds:</b>				
General Government:				
ERP/Technology Investment	-	n/a	-	n/a
Public Safety:				
GPD Headqtrs Annex	-	-100.0%	-	n/a
Vehicle Video Cameras	-	-100.0%	-	n/a
Cultural & Recreation:				
PRCA Plaza Imprv	-	-100.0%	-	n/a
<b>Total Uses</b>	-	-100.0%	-	n/a
<b>Planned addition to (appropriation of) fund balance</b>	-	-100.0%	-	n/a
<b>Ending Fund Balance</b>	\$ 4,440	-93.2%	\$ 4,440	0.0%

**Facilities Maintenance Recurring Fund**  
**Fund 351**

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

**Funding Source:** Funding is provided through General Fund Contributions.

**Legal Basis:** This Adopted funding was approved by the City Commission during the FY15/16 budget workshops.

**Fund Balance:** There are no significant changes in fund balance. The fund balance within this fund is assigned.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	<b>\$ 1,004,657</b>	<b>122.2%</b>	<b>\$ 1,004,657</b>	<b>0.0%</b>
<b>Sources of Funds:</b>				
Transfer from:				
General Fund (001)	562,500	0.0%	562,500	0.0%
<b>Total Sources</b>	<b>562,500</b>	<b>-2.9%</b>	<b>562,500</b>	<b>0.0%</b>
<b>Uses of Funds:</b>				
General Government				
ADA Compliance	25,000	n/a	25,000	0.0%
Facilities Maintenance	100,000	n/a	100,000	0.0%
City Hall Renovations	207,000	n/a	-	-100.0%
Public Safety				
Facilities Maint & Landscaping	50,000	-24.0%	50,000	0.0%
F/S Repairs and Maintenance	77,543	n/a	100,000	29.0%
F/S Exhaust System	-	n/a	10,250	n/a
F/S Furnishings Replc	-	n/a	40,999	n/a
Transportation				
Mast Arms Painting & Maint	42,957	n/a	106,553	148.0%
Parking Garage Maint/Repair	-	n/a	50,000	n/a
Economic Environment				
GTEC Facility Maint & Repair	10,000	256.4%	10,000	0.0%
Cultural & Recreation				
Park Maint & Repairs	50,000	-38.0%	50,000	0.0%
<b>Total Uses</b>	<b>562,500</b>	<b>54.4%</b>	<b>542,802</b>	<b>-3.5%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>-</b>	<b>-100.0%</b>	<b>19,698</b>	<b>n/a</b>
<b>Ending Fund Balance</b>	<b>\$ 1,004,657</b>	<b>50.5%</b>	<b>\$ 1,024,355</b>	<b>2.0%</b>

**Equipment Replacement Fund**  
**Fund 352**

**Description:** The Equipment Maintenance Fund will be 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:** This Adopted funding was approved by the City Commission during the FY15/16 budget workshops.

**Fund Balance:** There are no significant changes in fund balance. The fund balance within this fund is assigned.

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ 1,175,871	74.0%	\$ 1,175,871	0.0%
<b>Sources of Funds:</b>				
Transfer from:				
General Fund (001)	977,500	0.0%	977,500	0.0%
<b>Total Sources</b>	<b>977,500</b>	<b>-2.2%</b>	<b>977,500</b>	<b>0.0%</b>
<b>Uses of Funds:</b>				
General Government				
IT Infrastructure Replc	75,000	n/a	75,000	0.0%
PC/Equipment Replacement	125,000	-1.0%	125,000	0.0%
Public Safety				
Mobile Data Computer Syst	25,000	9.9%	25,000	0.0%
Portable Radios	195,000	0.0%	195,000	0.0%
Replc Program GPD Laptops	250,000	92.6%	250,000	0.0%
Replc GFR Eqpt on Apparatus	25,000	-35.4%	25,000	0.0%
GFR Equipment Replacement	-	n/a	44,370	n/a
Vehicle Video Cameras	130,000	0.5%	130,000	0.0%
GFR Inventory Mangement System	-	n/a	20,500	n/a
Cultural & Recreation				
Playground Equipment	45,000	25.1%	45,000	0.0%
Replacement of Diving Boards at City Pools	4,000	84.4%	4,000	0.0%
<b>Total Uses</b>	<b>874,000</b>	<b>-14.3%</b>	<b>938,870</b>	<b>7.4%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>103,500</b>	<b>-629.0%</b>	<b>38,630</b>	<b>-62.7%</b>
<b>Ending Fund Balance</b>	<b>\$ 1,279,371</b>	<b>95.0%</b>	<b>\$ 1,214,501</b>	<b>-5.1%</b>

**Roadway Resurfacing Program Fund**  
**Fund 353**

**Description:** The Roadway Resurfacing Program Fund will be 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:** This Adopted funding was approved by the City Commission during the FY15/16 budget workshops.

**Fund Balance:** There are no significant changes in fund balance. The fund balance within this fund is assigned.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 1,006,217	-37.5%	\$ 1,006,217	0.0%
<b>Sources of Funds:</b>				
Transfer from:				
General Fund (001)	642,554	0.0%	642,554	0.0%
Solid Waste Collection (420)	1,429,515	0.0%	1,429,515	0.0%
<b>Total Sources</b>	<b>2,072,069</b>	<b>-3.3%</b>	<b>2,072,069</b>	<b>0.0%</b>
<b>Uses of Funds:</b>				
Human Services:				
Operations	598,170	-29.9%	598,170	0.0%
Transportation:				
Road Resurfacing Projects	1,378,899	-26.0%	1,473,899	6.9%
Skid Steer for Operations	95,000	n/a	-	-100.0%
Transfer to:		n/a		
POB - S2003a (226)	13,659	n/a	13,659	0.0%
<b>Total Uses</b>	<b>2,085,728</b>	<b>-23.2%</b>	<b>2,085,728</b>	<b>0.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>(13,659)</b>	<b>-97.6%</b>	<b>(13,659)</b>	<b>0.0%</b>
<b>Ending Fund Balance</b>	<b>\$ 992,558</b>	<b>-38.3%</b>	<b>\$ 992,558</b>	<b>0.0%</b>



**FY2015 Bond Funding Fund  
Fund 354**

**Description:** The FY2015 Bonded Capital Projects Fund will be used to account for the costs associated with various capital projects.

**Funding Source:** Financing is provided by the FY15 planned bond issue.

**Legal Basis:** This Adopted funding was approved by the City Commission during the FY15/16 budget workshops.

**Fund Balance:** There are no significant changes in fund balance. The fund balance within this fund is assigned.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 7,070,052	-42.4%	\$ 7,070,052	0.0%
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	200,000	-41.1%	-	-100.0%
<b>Total Sources</b>	<b>200,000</b>	<b>-41.1%</b>	<b>-</b>	<b>-100.0%</b>
<b>Uses of Funds:</b>				
Public Safety:				
GFR New Fire Station 9	200,000	n/a	-	-100.0%
<b>Total Uses</b>	<b>200,000</b>	<b>-94.1%</b>	<b>-</b>	<b>-100.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>-</b>	<b>-100.0%</b>	<b>-</b>	<b>n/a</b>
<b>Ending Fund Balance</b>	<b>\$ 7,070,052</b>	<b>-23.2%</b>	<b>\$ 7,070,052</b>	<b>0.0%</b>

**Beazer Settlement Capital Improvement Fund  
Fund 355**

**Description:** The Beazer Settlement Capital Projects Fund will be 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:** There are no significant changes in fund balance. The fund balance within this fund is assigned.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 20,769	-95.1%	\$ 20,769	0.0%
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	-	-100.0%	-	n/a
<b>Total Sources</b>	-	-100.0%	-	n/a
<b>Uses of Funds:</b>				
Transportation				
Road Repaving - Kopper's Superfund Site	-	-100.0%	-	n/a
<b>Total Uses</b>	-	-100.0%	-	n/a
<b>Planned addition to (appropriation of) fund balance</b>	-	-100.0%	-	n/a
<b>Ending Fund Balance</b>	\$ 20,769	-94.2%	\$ 20,769	0.0%

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

**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.

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ 5,450,623	n/a	\$ 5,450,623	0.0%
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	-	-100.0%	-	n/a
Transfer:				
Debt service Fund	-	-100.0%	-	n/a
<b>Total Sources</b>	-	-100.0%	-	n/a
<b>Uses of Funds:</b>				
Transportation:				
NW 8th Avenue Resurfacing	-	-100.0%	-	n/a
Depot Ave-County Incentive Grant Mat	-	-100.0%	-	n/a
<b>Total Uses</b>	-	-100.0%	-	n/a
<b>Planned addition to (appropriation of) fund balance</b>	-	-100.0%	-	n/a
<b>Ending Fund Balance</b>	\$ 5,450,623	-0.6%	\$ 5,450,623	0.0%

**Wild Spaces Public Places (WSPP) 1/2 cent Sales Tax 2017-2025 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 Wild Spaces Public Places eight-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 April 20, 2017 meeting, #160772.

**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 restricted.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 3,794,296	n/a	\$ 3,794,296	0.0%
<b>Sources of Funds:</b>				
Taxes:				
Sales Tax-WSPP	-	n/a	-	n/a
Miscellaneous:				
Interest on Investments	-	n/a	-	n/a
Gain/Loss on Investments	-	n/a	-	n/a
<b>Total Sources</b>	-	n/a	-	n/a
<b>Uses of Funds:</b>				
Wild Spaces Public Places:				
Administration	-	n/a	333,180	n/a
<b>Total Uses</b>	-	n/a	<b>333,180</b>	<b>n/a</b>
<b>Planned addition to (appropriation of) fund balance</b>	-	n/a	(333,180)	n/a
<b>Ending Fund Balance</b>	<b>\$ 3,794,296</b>	<b>n/a</b>	<b>\$ 3,461,116</b>	<b>-8.8%</b>

**Capital Improvement Revenue Bond 2019 Capital Projects Fund**  
**Fund 360**

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

**Funding Source:** Financing is provided by the CIRN of 2019 bond issue.

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

**Fund Balance:** There are no significant changes in fund balance. The fund balance within this fund is assigned.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ -	n/a	\$ -	n/a
<b>Sources of Funds:</b>				
Transfer:				
Debt service Fund	-	n/a	13,500,000	n/a
<b>Total Sources</b>	-	n/a	13,500,000	n/a
<b>Uses of Funds:</b>				
General Government:				
City Hall Renovations	-	n/a	2,500,000	n/a
Department-wide Radio Replc (TRS & Portable)	-	n/a	1,150,000	n/a
Public Safety:				
GPD Body Worn Camera Initiative	-	n/a	300,000	n/a
Fire Station 5 Feasibility Study	-	n/a	209,010	n/a
New Fire Station 9	-	n/a	1,500,000	n/a
GFR Equipment Replacement	-	n/a	970,990	n/a
Transportation:				
LED Streetlight Upgrade w/SMART Lighting	-	n/a	6,820,000	n/a
Cultural & Recreation:				
Brick Streets Evaluation	-	n/a	50,000	n/a
<b>Total Uses</b>	-	n/a	13,500,000	n/a
<b>Planned addition to (appropriation of) fund balance</b>	-	n/a	-	n/a
<b>Ending Fund Balance</b>	\$ -	n/a	\$ -	n/a

**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	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	<b>\$ 141,385,902</b>	<b>7.7%</b>	<b>\$ 136,082,059</b>	<b>-3.8%</b>
<b>Sources of Funds by Category:</b>				
Taxes	2,023,582	9.7%	2,084,289	3.0%
Permits, Fees, Assessments	3,857,991	-7.9%	3,883,366	0.7%
Intergovernmental	6,848,016	-25.4%	6,866,044	0.3%
Charges for Services	33,959,484	4.7%	34,610,266	1.9%
Miscellaneous Revenues	31,538,781	-5.7%	34,335,644	8.9%
Internal Service	13,062,047	17.0%	13,421,455	2.8%
Transfers In	1,988,922	-73.3%	1,971,594	-0.9%
<b>Total Sources</b>	<b>93,278,823</b>	<b>-6.5%</b>	<b>97,172,658</b>	<b>4.2%</b>
<b>Uses of Funds:</b>				
General Government	284,497	81.7%	140,352	-50.7%
Public Safety	2,821,788	22.1%	3,345,924	18.6%
Physical Environment	17,710,343	-15.3%	16,776,974	-5.3%
Transportation	26,404,541	-2.9%	26,494,452	0.3%
Cultural & Recreation	1,320,339	-9.3%	1,425,853	8.0%
Transfers to Other Funds	2,814,651	0.2%	2,819,125	0.2%
Internal Service Expenses	47,226,507	21.6%	45,587,651	-3.5%
<b>Total Uses</b>	<b>98,582,666</b>	<b>5.3%</b>	<b>96,590,331</b>	<b>-2.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>(5,303,843)</b>	<b>-187.7%</b>	<b>582,327</b>	<b>-111.0%</b>
<b>Ending Fund Balance</b>	<b>\$ 136,082,059</b>	<b>-0.9%</b>	<b>\$ 136,664,386</b>	<b>0.4%</b>

**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: There are no significant changes in fund balance.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 35,227,890	20.8%	\$ 33,531,755	-4.8%
<b>Sources of Funds:</b>				
Charges for Services:				n/a
Stormwater Mgmt Fees	6,569,358	-3.4%	6,602,200	0.5%
Miscellaneous:				n/a
Other Miscellaneous	5,953	-69.6%	5,990	0.6%
Capital Contributions	-	-100.0%	-	n/a
<b>Total Sources</b>	<b>6,575,311</b>	<b>-44.6%</b>	<b>6,608,190</b>	<b>0.5%</b>
<b>Uses of Funds:</b>				
Physical Environment:				
Public Works Administration	185,312	6.2%	143,195	-22.7%
Engineering Services	505,489	-8.0%	542,392	7.3%
Operations - Support Svcs	308,048	34.4%	317,406	3.0%
Street Sweeping Section	633,505	4.6%	689,676	8.9%
Mosquito Control	434,783	8.3%	440,284	1.3%
Vegetative Management	241,999	128.2%	243,218	0.5%
Open Watercourse Maint.	3,132,765	121.5%	2,662,441	-15.0%
Closed Watercourse Maint.	720,579	24.8%	-	-100.0%
Environmental Management	1,691,425	-18.0%	1,963,525	16.1%
NPDES Project	36,282	-92.7%	36,900	1.7%
Transportation:				
Transportation Planning	295,074	23.7%	250,368	-15.2%
Transfers to:				
POB 2003a (226)	86,185	9.0%	86,185	0.0%
<b>Total Uses</b>	<b>8,271,446</b>	<b>42.5%</b>	<b>7,375,590</b>	<b>-10.8%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>(1,696,135)</b>	<b>-128.0%</b>	<b>(767,400)</b>	<b>-54.8%</b>
<b>Ending Fund Balance</b>	<b>\$ 33,531,755</b>	<b>-4.8%</b>	<b>\$ 32,764,355</b>	<b>-2.3%</b>
<b>Unrestricted Fund Balance*</b>	<b>\$ 1,175,625</b>	<b>-63.2%</b>	<b>\$ 428,315</b>	<b>-63.6%</b>

\* Represents the total for Funds 413 and 414.



**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:** No major changes in fund balance.

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ 7,403,788	-0.3%	\$ 7,078,065	-4.4%
<b>Sources of Funds:</b>				
Intergovernmental:				
State Grant	-	-100.0%	-	n/a
Charges for Services:				
Stormwater Mgmt Fees	1,183,285	-7.6%	1,189,200	0.5%
Miscellaneous:				
Gain/Loss on Investments	150,000	1535.9%	150,000	0.0%
Transfers:				
Stormwater Mgmt Fees (413)		-100.0%		n/a
<b>Total Sources</b>	<b>1,333,285</b>	<b>-35.7%</b>	<b>1,339,200</b>	<b>0.4%</b>
<b>Uses of Funds:</b>				
Physical Environment:				
Minor Stormwater Projects	665,000	n/a	665,000	0.0%
College Park Credit Basin	61,794	n/a	-	-100.0%
Hatchitt/Forest Creek - Brittany Estates	281,754	n/a	281,869	0.0%
Hatchitt/Forest Creek - BMAP	204,912	n/a	204,996	0.0%
Mosquito Control ATV	15,000	n/a	-	-100.0%
Mosquito Control (ULV Sprayers)	61,794	n/a	-	-100.0%
Mosquito Control Lab Addition	19,000	n/a	-	-100.0%
University Heights Credit Basin	57,000	n/a	-	-100.0%
Map Room Files	126,738	n/a	1,229	-99.0%
Transfers:				
POB 2003a (226)	1,777	-33.5%	1,777	0.0%
Depot SW Park-DSF	164,239	1053.4%	164,239	0.0%
<b>Total Uses</b>	<b>1,659,008</b>	<b>-20.9%</b>	<b>1,319,110</b>	<b>-20.5%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>(325,723)</b>	<b>1412.1%</b>	<b>20,090</b>	<b>-106.2%</b>
<b>Ending Fund Balance</b>	<b>\$ 7,078,065</b>	<b>-4.4%</b>	<b>\$ 7,098,155</b>	<b>0.3%</b>

**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:** The reduction in fund balance and revenue in FY17 represent the planned closure of the golf course during FY17 for course improvements.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	<b>\$ (205,745)</b>	<b>-190.4%</b>	<b>\$ 149,557</b>	<b>-172.7%</b>
<b>Sources of Funds:</b>				
Charges for Services:				
Green Fees	304,899	84.8%	312,515	2.5%
Cart Rentals	170,267	73.7%	174,521	2.5%
Capital Surcharge	160,186	77.0%	160,186	0.0%
Pro Shop Sales	65,054	97.1%	66,679	2.5%
Driving Range	38,915	67.6%	39,887	2.5%
Concessions	149,693	80.4%	153,432	2.5%
Facility Rental	14,718	107.2%	15,052	2.3%
Miscellaneous Revenues:				
Other Miscellaneous Rev	1,506	100.8%	1,544	2.5%
Transfers from:				
Ironwood Surcharge Fund	95,065	0.0%	95,065	0.0%
General Fund (001)	813,684	3.8%	799,700	-1.7%
<b>Total Sources</b>	<b>1,813,987</b>	<b>31.5%</b>	<b>1,818,581</b>	<b>0.3%</b>
<b>Uses of Funds:</b>				
Cultural & Recreation:				
Golf Course Administration	534,149	-1.2%	687,234	28.7%
Pro Shop	28,083	-26.4%	28,329	0.9%
Concessions	109,953	-9.2%	110,874	0.8%
Maintenance	519,993	6.1%	519,993	0.0%
Operations	128,161	0.7%	79,423	-38.0%

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Ironwood Golf Course  
Fund 415 & 417 & 418

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Uses of Funds (continued):</b>				
Transfers to:				n/a
Ironwood Reno Fd (417)	-	n/a	95,065	n/a
CIRB 2010	132,610	-1.2%	37,545	-71.7%
POB 2003a (226)	5,736	14.3%	5,736	0.0%
<b>Total Uses</b>	<b>1,458,685</b>	<b>-2.9%</b>	<b>1,564,199</b>	<b>7.2%</b>
<b>Planned addition to (appropriation of) fund balance</b>	355,302	-390.2%	254,382	-28.4%
<b>Ending Fund Balance</b>	<b>\$ 149,557</b>	<b>-172.7%</b>	<b>\$ 403,939</b>	<b>170.1%</b>
<b>Unrestricted Fund Balance</b>	<b>\$ (789,272)</b>	<b>-31.0%</b>	<b>\$ (534,890)</b>	<b>-32.2%</b>

**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:** There are no significant changes in fund balance. This fund's fund balance is restricted for use on expenses related to enforcement of the Florida Building Code.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	\$ 5,347,930	0.2%	\$ 5,021,849	-6.1%
<b>Sources of Funds:</b>				
Permits, Fees, Assessments:				
Building Permits	2,063,645	-17.2%	2,063,645	0.0%
Miscellaneous Permits	13,636	-9.2%	13,636	0.0%
Contractors Exam Fees	543	-62.3%	546	0.6%
Special Inspection Fees	60,570	-47.2%	60,570	0.0%
Electric Plumbing & Gas Pts	592,525	-16.2%	592,525	0.0%
Street Graphics Inspections	16,559	-16.0%	16,559	0.0%
Competency Renewals	7,396	76.4%	7,396	0.0%
Miscellaneous Revenues:				
Gain/Loss on Investments	75,384	-38.3%	75,384	0.0%
<b>Total Sources</b>	<b>2,830,258</b>	<b>-18.6%</b>	<b>2,830,261</b>	<b>0.0%</b>
<b>Uses of Funds:</b>				
General Government:				
Planning & Dev Admin	111,817	57.6%	140,352	25.5%
Development Services Center	172,680	3.1%	-	-100.0%

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**Florida Building Code Enforcement Fund**  
**Fund 416**

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**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:** There are no significant changes in fund balance. This fund's fund balance is restricted for use on expenses related to enforcement of the Florida Building Code.

	<b>FY2018</b>	<b>% Change</b>	<b>FY2019</b>	<b>% Change</b>
	<b>Adopted</b>	<b>FY17 to</b>	<b>Proposed</b>	<b>FY18 to</b>
		<b>FY18</b>		<b>FY19</b>
Public Safety:				
Building Inspection	2,821,788	-1.0%	3,345,924	18.6%
Transfers to:				
POB 2003a (226)	50,054	12.0%	50,054	0.0%
<b>Total Uses</b>	<b>3,156,339</b>	<b>0.8%</b>	<b>3,536,330</b>	<b>12.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>(326,081)</b>	<b>-195.1%</b>	<b>(706,069)</b>	<b>116.5%</b>
<b>Ending Fund Balance</b>	<b>\$ 5,021,849</b>	<b>-6.1%</b>	<b>\$ 4,315,780</b>	<b>-14.1%</b>

**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:** The reduction in fund balance can be attributed Zero-Waste Initiative increments.

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 1,787,423</b>	<b>-5.0%</b>	<b>\$ 1,763,777</b>	<b>-1.3%</b>
<b>Sources of Funds:</b>				
Permits, Fees, Assessments:				
Franchise Fees-Solid Waste	1,103,117	0.5%	1,128,489	2.3%
Charges for Services:				
Refuse Collections	8,826,803	5.2%	8,870,937	0.5%
Sale of Garbage Bags	90,000	2.3%	90,000	0.0%
Football Game Day Srvs	27,000	84.2%	27,000	0.0%
Recycling	60,000	4.2%	60,000	0.0%
Miscellaneous Revenues:				
Fines and Forfeitures	-	-100.0%	-	n/a
Gain/Loss on Investments	70,000	5015.7%	70,000	0.0%
Transfers from:				
General Fund (001)	6,400	0.0%	6,400	0.0%
<b>Total Sources</b>	<b>10,183,320</b>	<b>5.5%</b>	<b>10,252,826</b>	<b>0.7%</b>
<b>Uses of Funds:</b>				
Physical Environment:				
Public Works Administration	145,527	11.6%	139,025	-4.5%
Refuse Collection	7,942,414	5.5%	8,277,676	4.2%
Inmate Work Crew	171,875	208.5%	168,143	-2.2%
Skid Steer for Resource Recovery	67,348	n/a	-	-100.0%
Transportation:				
Transportation Planning	51,975	41.1%	52,958	1.9%
Transfers to:				
General Fund (001)	300,000	0.0%	300,000	0.0%
POB 2003a (226)	23,294	8.8%	23,294	0.0%
CIRN 2009 (236)	44,462	0.0%	44,462	0.0%
CIRN 2016A (243)	30,556	n/a	30,556	0.0%
Roadway Resurfacing (353)	1,429,515	0.0%	1,429,515	0.0%
<b>Total Uses</b>	<b>10,206,966</b>	<b>4.9%</b>	<b>10,465,629</b>	<b>2.5%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>(23,646)</b>	<b>-66.5%</b>	<b>(212,803)</b>	<b>800.0%</b>
<b>Ending Fund Balance</b>	<b>\$ 1,763,777</b>	<b>-1.3%</b>	<b>\$ 1,550,974</b>	<b>-12.1%</b>
<b>Unrestricted Fund Balance</b>	<b>\$ 1,198,196</b>	<b>-1.9%</b>	<b>\$ 985,393</b>	<b>-17.8%</b>

**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: There is no significant change in fund balance.

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 60,388,549</b>	<b>-5.1%</b>	<b>\$ 60,267,011</b>	<b>-0.2%</b>
<b>Sources of Funds:</b>				
Taxes:				
Local Option Gas Tax	2,023,582	0.5%	2,084,289	3.0%
Intergovernmental:				
FTA Grants	2,650,000	-46.1%	2,650,000	0.0%
Federal & State Grants	400,173	1375.4%	417,682	4.4%
FDOT Grants	2,509,360	-50.7%	2,471,315	-1.5%
Rebate 6.7 Cts Gas Tax	290,045	23.3%	298,746	3.0%
County Contributions	998,438	3.2%	1,028,301	3.0%
Charges for Services:				
Daily Bus Fare	605,695	27.9%	637,140	5.2%
UF Campus Contract	3,078,091	-8.9%	2,848,833	-7.4%
Shuttle Services	3,000	167.4%	3,000	0.0%
Student Pass	28,319	477.6%	29,169	3.0%
Adult Pass	241,062	-4.8%	248,294	3.0%
Main Bus-Advertising	443,147	4.9%	515,207	16.3%
SFC-Transportation Fees	1,019,565	16.9%	1,049,892	3.0%
UF-Transportation Fees	9,579,763	18.2%	10,182,514	6.3%
UF-Sunday Service	388,387	-35.8%	400,039	3.0%
Gator Aider	252,391	100.3%	259,963	3.0%
Red Coach Inc	18,600	-13.9%	18,600	0.0%
MegaBus Southeast, LLC	23,000	12.7%	23,000	0.0%
Employee Pass Programs	20,375	2616.7%	20,375	0.0%
UF Later Gator	490,679	-31.6%	505,399	3.0%
Shands - Employee Pass	71,106	-0.3%	71,106	0.0%
VA - Employee Pass	36,126	n/a	36,126	0.0%

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Regional Transit System Fund

Fund 450

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Sources of Funds (continued):</b>				
Miscellaneous Revenues:				
Gain/Loss on Investments	22,000	-464.5%	22,000	0.0%
Proceeds - Surplus Equipment	55,000	-19.3%	56,650	3.0%
Other Miscellaneous Rev	25,000	153.7%	25,000	0.0%
Insurance Recovery	51,000	-19.2%	52,000	2.0%
Transfers from:				
General Fund (001)	627,210	0.0%	623,866	-0.5%
5 Cents LOGT Fund	440,000	0.0%	440,000	0.0%
GRU	6,563	1.5%	6,563	0.0%
<b>Total Sources</b>	<b>26,397,677</b>	<b>-12.6%</b>	<b>27,025,069</b>	<b>2.4%</b>
<b>Uses of Funds:</b>				
Transportation:				
RTS Administration	1,111,712	15.5%	1,253,285	12.7%
Marketing	373,458	34.0%	310,461	-16.9%
Planning	422,310	48.0%	433,067	2.5%
Maintenance	5,153,244	-1.1%	5,166,351	0.3%
Operations	17,251,096	11.0%	17,276,773	0.1%
Gator Aider	103,748	559.1%	107,330	3.5%
ADA Transportation	1,641,924	72.8%	1,643,859	0.1%
Transfers to:				
General Fund (001)	75,915	2.5%	77,817	2.5%
POB 2003a (226)	385,808	10.8%	385,798	0.0%
<b>Total Uses</b>	<b>26,519,215</b>	<b>-0.9%</b>	<b>26,654,741</b>	<b>0.5%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>(121,538)</b>	<b>-103.5%</b>	<b>370,328</b>	<b>-404.7%</b>
<b>Ending Fund Balance</b>	<b>\$ 60,267,011</b>	<b>-0.2%</b>	<b>\$ 60,637,339</b>	<b>0.6%</b>
<b>Unrestricted Fund Balance</b>	<b>\$ (1,335,866)</b>	<b>10.0%</b>	<b>\$ (965,538)</b>	<b>-27.7%</b>



**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	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	<b>\$ 22,197,079</b>	<b>-5.2%</b>	<b>\$ 20,240,431</b>	<b>-8.8%</b>
<b>Sources of Funds:</b>				
Miscellaneous Revenues:				
Other Miscellaneous Rev	5,728	2.0%	12,340	115.4%
Internal Service:				
Fixed Vehicle Replacement	3,687,719	27.7%	3,687,719	0.0%
Vehicle Maintenance-GRU	2,056,892	8.0%	2,098,030	2.0%
Vehicle Maintenance-GG	1,829,967	4.5%	1,860,063	1.6%
Fuel Cost Recovery-GRU	877,996	5.6%	993,210	13.1%
Fuel Cost Recovery-GG	554,714	4.3%	626,305	12.9%
<b>Total Sources</b>	<b>9,013,016</b>	<b>9.4%</b>	<b>9,277,667</b>	<b>2.9%</b>
<b>Uses of Funds:</b>				
Internal Service Expenses:				
Administrative Services	15,420	2.7%	-	-100.0%
Fleet Administration	771,187	19.4%	893,555	15.9%
Fleet Operations	4,771,745	5.5%	5,028,535	5.4%
Vehicle Replacements	5,369,394	51.6%	3,345,029	-37.7%
Transfers to:				
POB 2003a (226)	41,918	4.1%	44,500	6.2%
<b>Total Uses</b>	<b>10,969,664</b>	<b>25.1%</b>	<b>9,311,619</b>	<b>-15.1%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>(1,956,648)</b>	<b>267.3%</b>	<b>(33,952)</b>	<b>-98.3%</b>
<b>Ending Fund Balance</b>	<b>\$ 20,240,431</b>	<b>-8.8%</b>	<b>\$ 20,206,479</b>	<b>-0.2%</b>
<b>Unrestricted Fund Balance</b>	<b>\$ 4,753,952</b>	<b>-29.2%</b>	<b>\$ 4,720,000</b>	<b>-0.7%</b>

**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 a planned savings for insurance premiums throughout the organization.

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	\$ 2,831,854	-42.4%	\$ 1,576,288	-44.3%
<b>Sources of Funds:</b>				
Miscellaneous Revenues:				
Gain/Loss on Investments	200,000	-20.0%	200,000	0.0%
Insurance Premiums	2,022,606	2.5%	2,073,171	2.5%
Other Miscellaneous Rev	300,000	0.0%	300,000	0.0%
Internal Service:				
General Fund Ins. Prem.	2,008,800	2.5%	2,059,020	2.5%
General Pension Ins. Prem.	33,099	2.5%	33,926	2.5%
Fire Pension Ins. Prem.	21,632	2.5%	22,173	2.5%
Solid Waste Ins. Prem.	35,511	2.5%	36,399	2.5%
CDBG Insurance Premium	37,391	2.5%	38,326	2.5%
RTS Insurance Premium	1,344,441	2.5%	1,378,052	2.5%
Police Pension Ins. Prem.	19,916	2.5%	20,414	2.5%
Ironwood Ins. Premium	48,395	2.5%	49,605	2.5%
Fleet Service Ins. Prem.	113,607	2.5%	116,447	2.5%
Stormwater Ins. Prem.	258,142	2.5%	264,596	2.5%
Florida Bldg Code Ins. Prm.	80,127	2.5%	82,130	2.5%
HOME Fund Ins. Prm.	3,004	2.5%	3,079	2.5%
Cultural Affairs Ins. Prm.	1,101	2.5%	1,129	2.5%
Billable OT Ins. Prm.	11,518	2.5%	11,806	2.5%
CRA Ins. Prm.	14,194	2.5%	14,549	2.5%
EHAB Ins. Prm.	2,377	2.5%	2,436	2.5%
REHAB Ins. Prm.	157	2.6%	161	2.5%
Gen. Insurance Ins. Prm.	21,347	2.5%	21,881	2.5%
<b>Total Sources</b>	<b>6,577,365</b>	<b>1.5%</b>	<b>6,729,299</b>	<b>2.3%</b>
<b>Uses of Funds:</b>				
Internal Service Expenses:				
City Attorney	546,045	2.0%	545,281	-0.1%
Risk Management	3,468,703	-0.3%	3,484,364	0.5%
Health Services	877,167	1.6%	886,392	1.1%
Safety Award Incentive Prg.	55,000	0.0%	55,000	0.0%
Workers Comp & Safety	2,846,004	2.8%	2,841,194	-0.2%

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General Insurance Fund  
Fund 503

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Uses of Funds (continued):</b>				
Transfers to:				
POB 2003a (226)	40,012	8.5%	40,012	0.0%
<b>Total Uses</b>	<b>7,832,931</b>	<b>1.2%</b>	<b>7,852,243</b>	<b>0.2%</b>
<b>Planned addition to (appropriation of) fund balance</b>	(1,255,566)	-0.7%	(1,122,944)	-10.6%
<b>Ending Fund Balance</b>	<b>\$ 1,576,288</b>	<b>-44.3%</b>	<b>\$ 453,344</b>	<b>-71.2%</b>
<b>Unrestricted Fund Balance</b>	<b>\$ 1,040,615</b>	<b>-67.5%</b>	<b>\$ (62,239)</b>	<b>-106.0%</b>

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**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.

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 6,407,134</b>	<b>439.0%</b>	<b>\$ 6,453,326</b>	<b>0.7%</b>
<b>Sources of Funds:</b>				
Miscellaneous Revenues:				
Life Insurance Contributions	275,000	10.0%	275,000	0.0%
Employer Contributions	13,592,151	1.9%	14,764,980	8.6%
Employee Contributions	7,117,548	15.7%	8,015,689	12.6%
Flex Plan Contributions	920,000	13.6%	920,000	0.0%
REHAB Premiums	6,609,905	5.1%	7,270,896	10.0%
Gain/Loss on Investments	40,000	-50.0%	45,000	12.5%
Other Miscellaneous Rev	-	n/a	-	n/a
<b>Total Sources</b>	<b>28,554,604</b>	<b>6.1%</b>	<b>31,291,565</b>	<b>9.6%</b>
<b>Uses of Funds:</b>				
Internal Service Expenses:				
Risk Management	28,505,842	5.3%	28,508,301	0.0%
Transfers to:				
POB 2003a (226)	2,570	-6.3%	2,570	0.0%
<b>Total Uses</b>	<b>28,508,412</b>	<b>5.3%</b>	<b>28,510,871</b>	<b>0.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>46,192</b>	<b>-128.4%</b>	<b>2,780,694</b>	<b>5919.9%</b>
<b>Ending Fund Balance</b>	<b>\$ 6,453,326</b>	<b>0.7%</b>	<b>\$ 9,234,020</b>	<b>43.1%</b>
<b>Unrestricted Fund Balance</b>	<b>\$ 5,470,335</b>	<b>71.1%</b>	<b>\$ 8,532,898</b>	<b>56.0%</b>

**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

Disability Pension

401A Qualified Pension

Police Officers and Fire fighters Consolidated Retirement

**All Fiduciary Funds**  
**Summary of Revenues and Expenses**

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 710,083,786</b>	<b>10.2%</b>	<b>\$ 740,881,461</b>	<b>4.3%</b>
<b>Sources of Funds by Category:</b>				
Miscellaneous Revenues	108,463,500	9.7%	108,463,500	0.0%
Transfers from Other Fund	-	n/a	-	n/a
<b>Total Sources</b>	<b>108,463,500</b>	<b>9.7%</b>	<b>108,463,500</b>	<b>0.0%</b>
<b>Uses of Funds:</b>				
General Government	53,473,500	0.6%	53,745,946	0.5%
Public Safety	24,166,800	5.2%	24,167,850	0.0%
Physical Environment	-	-100.0%	-	n/a
Transfers to Other Funds	25,525	93.6%	25,525	0.0%
<b>Total Uses</b>	<b>77,665,825</b>	<b>1.9%</b>	<b>77,939,321</b>	<b>0.4%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>30,797,675</b>	<b>35.7%</b>	<b>30,524,179</b>	<b>-0.9%</b>
<b>Ending Fund Balance</b>	<b>\$ 740,881,461</b>	<b>4.3%</b>	<b>\$ 771,405,640</b>	<b>4.1%</b>

**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:** There are no significant changes in fund balance.  
  
The fund balance within this fund is restricted.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	<b>\$ 63,500,353</b>	<b>6.8%</b>	<b>\$ 65,484,075</b>	<b>3.1%</b>
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	5,100,000	27.5%	5,100,000	0.0%
Retiree Contributions	3,450,000	21.1%	3,450,000	0.0%
Employer Contributions	2,975,000	417.4%	2,975,000	0.0%
<b>Total Sources</b>	<b>11,525,000</b>	<b>55.2%</b>	<b>11,525,000</b>	<b>0.0%</b>
<b>Uses of Funds:</b>				
General Government:				
Finance-Pension	5,805	2.7%	11,900	105.0%
Risk Management	9,535,020	38.9%	9,535,020	0.0%
Transfers to:				
POB 2003a Debt Srv (226)	453	51.5%	453	0.0%
<b>Total Uses</b>	<b>9,541,278</b>	<b>38.8%</b>	<b>9,547,373</b>	<b>0.1%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>1,983,722</b>	<b>261.0%</b>	<b>1,977,627</b>	<b>-0.3%</b>
<b>Ending Fund Balance</b>	<b>\$ 65,484,075</b>	<b>3.1%</b>	<b>\$ 67,461,702</b>	<b>3.0%</b>

**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.

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 396,313,562</b>	<b>10.9%</b>	<b>\$ 411,603,713</b>	<b>3.9%</b>
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	33,000,000	26.9%	33,000,000	0.0%
Broker Refunds	1,000	-50.0%	1,000	0.0%
Employee-Military Buyback	400,000	433.3%	400,000	0.0%
Employer Contributions	15,800,000	9.9%	15,800,000	0.0%
Employer Contrib-Retirees	150,000	0.0%	150,000	0.0%
Employee Contributions	4,200,000	-21.6%	4,200,000	0.0%
Retiree DROP Pay Deposit	4,000,000	-15.8%	4,000,000	0.0%
<b>Total Sources</b>	<b>57,551,000</b>	<b>13.5%</b>	<b>57,551,000</b>	<b>0.0%</b>

**Uses of Funds:**

General Government:

City Attorney	7,389	2.4%	7,389	0.0%
Finance-Pension	272,923	-20.0%	528,691	93.7%

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**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 deferral.

**Fund Balance:** There are no significant changes in fund balance.  
The fund balance within this fund is restricted.

	<b>FY2018</b>	<b>% Change</b>	<b>FY2019</b>	<b>% Change</b>
	<b>Adopted</b>	<b>FY17 to</b>	<b>Proposed</b>	<b>FY18 to</b>
		<b>FY18</b>		<b>FY19</b>
<b>Uses of Funds (continued):</b>				
Trust Funds	41,933,900	17.2%	41,934,650	0.0%
Risk Management	19,806	6.6%	20,195	2.0%
Pension Boards & Comm.	10,000	0.0%	10,000	0.0%
Transfers to:				n/a
POB 2003a Debt Srv (226)	16,831	104.6%	16,831	0.0%
<b>Total Uses</b>	<b>42,260,849</b>	<b>16.8%</b>	<b>42,517,756</b>	<b>0.6%</b>
<b>Planned addition to (appropriation of) fund balance</b>	15,290,151	5.2%	15,033,244	-1.7%
<b>Ending Fund Balance</b>	<b>\$ 411,603,713</b>	<b>3.9%</b>	<b>\$ 426,636,957</b>	<b>3.7%</b>

**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.

	<b>FY2018 Adopted</b>	<b>% Change FY17 to FY18</b>	<b>FY2019 Proposed</b>	<b>% Change FY18 to FY19</b>
<b>Beginning Fund Balance</b>	<b>\$ 10,085,160</b>	<b>2.87%</b>	<b>\$ 10,060,160</b>	<b>-0.25%</b>
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	950,000	4.40%	950,000	0.00%
Employer Contributions	325,000	9.87%	325,000	0.00%
Employee Contributions	200,000	-10.87%	200,000	0.00%
<b>Total Sources</b>	<b>1,475,000</b>	<b>3.13%</b>	<b>1,475,000</b>	<b>0.00%</b>
<b>Uses of Funds:</b>				
General Government:				
Trust Funds	1,500,000	50.00%	1,500,000	0.00%
<b>Total Uses</b>	<b>1,500,000</b>	<b>50.00%</b>	<b>1,500,000</b>	<b>0.00%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>(25,000)</b>	<b>-105.81%</b>	<b>(25,000)</b>	<b>0.00%</b>
<b>Ending Fund Balance</b>	<b>\$ 10,060,160</b>	<b>-0.25%</b>	<b>\$ 10,035,160</b>	<b>-0.25%</b>

**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 deferment.

**Fund Balance:** There are no significant changes in fund balance.  
The fund balance within this fund is restricted.

	FY2018 Adopted	% Change FY17 to FY18	FY2019 Proposed	% Change FY18 to FY19
<b>Beginning Fund Balance</b>	<b>\$ 240,184,711</b>	<b>10.2%</b>	<b>\$ 253,733,513</b>	<b>5.6%</b>
<b>Sources of Funds:</b>				
Miscellaneous:				
Gain/Loss on Investments	26,800,000	-3.6%	26,800,000	0.0%
Broker Refunds	2,500	-16.7%	2,500	0.0%
Employer Contributions	4,600,000	2.5%	4,600,000	0.0%
Employee Contributions	2,050,000	-1.6%	2,050,000	0.0%
Employee-Military Buyback	150,000	109.8%	150,000	0.0%
Premium Tax	1,110,000	-9.0%	1,110,000	0.0%
Retiree DROP Redeposit	3,200,000	3.2%	3,200,000	0.0%
<b>Total Sources</b>	<b>37,912,500</b>	<b>-2.2%</b>	<b>37,912,500</b>	<b>0.0%</b>
<b>Uses of Funds:</b>				
General Government:				
Finance-Pension	188,657	-17.1%	198,101	5.0%
Public Safety:				
Trust Funds	24,149,130	5.2%	24,150,013	0.0%
Pension Boards and Comm.	17,670	9.2%	17,837	0.9%
Transfers to:				
POB 2003a Debt Srv (226)	8,241	122.8%	8,241	0.0%
<b>Total Uses</b>	<b>24,363,698</b>	<b>5.0%</b>	<b>24,374,192</b>	<b>0.0%</b>
<b>Planned addition to (appropriation of) fund balance</b>	<b>13,548,802</b>	<b>-13.0%</b>	<b>13,538,308</b>	<b>-0.1%</b>
<b>Ending Fund Balance</b>	<b>\$ 253,733,513</b>	<b>5.6%</b>	<b>\$ 267,271,821</b>	<b>5.3%</b>