

CITY OF GAINESVILLE  
Office of the City Attorney

Memorandum

Phone: 334-5011/Fax 334-2229

TO: Mayor and City Commissioners

DATE: July 25, 2005

FROM: City Attorney

RESOLUTION

SUBJECT: A Resolution of the City Commission of the City of Gainesville, Florida; relating to its General Government Budget for the 2005-2006 Fiscal Year; approving a Proposed Tentative General Financial and Operating Plan budget; providing an immediate effective date.


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Recommendation: The City Commission adopt the proposed resolution.

The proposed tentative General Government Budget for Fiscal Year 2005-2006 as set forth in the Proposed Financial and Operating Plan – Budget by Funds is hereby submitted for approval and further consideration at a public hearing to be established in conjunction with the approval of a proposed millage rate to fund said budget.

A balanced Proposed Tentative General Government Budget is submitted for approval.

Prepared and  
Submitted by:

  
\_\_\_\_\_  
Marion J. Radson  
City Attorney

MJR:nmh

1 **RESOLUTION NO. \_\_\_\_\_**

2  
3 **PASSED \_\_\_\_\_**

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6 **A RESOLUTION OF THE CITY COMMISSION OF**  
7 **THE CITY OF GAINESVILLE, FLORIDA; RELATING**  
8 **TO ITS GENERAL GOVERNMENT BUDGET FOR**  
9 **THE 2005-2006 FISCAL YEAR; APPROVING A**  
10 **PROPOSED TENTATIVE GENERAL FINANCIAL**  
11 **AND OPERATING PLAN; AND PROVIDING AN**  
12 **IMMEDIATE EFFECTIVE DATE.**  
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14  
15 **WHEREAS**, the City Commission of the City of Gainesville, Florida, received updates  
16 to the FY 2005-2006 General Financial and Operating Plan from the City Manager beginning  
17 July 13, 2005; and

18 **WHEREAS**, the City Commission has held public meetings to receive information  
19 regarding the said budget from City Officers, agencies, authorities, boards, and departments; and

20 **WHEREAS**, the City Commission has considered the information provided at said  
21 public meetings.

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

24 **Section 1.** The proposed tentative General Government Budget for Fiscal Year 2005-  
25 2006 as set forth in the Proposed Financial and Operating Plan – Budget by Funds, which is  
26 attached hereto as Exhibit “A”, is hereby approved for further consideration at a public hearing  
27 to be established in conjunction with the approval of a proposed millage rate to fund said budget.  
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1        **Section 2.** This Resolution shall become effective immediately upon adoption.

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3        **PASSED AND ADOPTED**, this \_\_\_\_\_ day of \_\_\_\_\_, 2005.

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6 \_\_\_\_\_  
7                      Pegeen Hanrahan, Mayor

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10                      **Approved as to Form and Legality:**

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12 \_\_\_\_\_  
13                      Marion J. Radson, City Attorney  
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15        **ATTEST:**

16 \_\_\_\_\_  
17                      Kurt M. Lannon, Clerk of the Commission  
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1 RESOLUTION NO. \_\_\_\_\_

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6 A RESOLUTION OF THE CITY COMMISSION OF  
7 THE CITY OF GAINESVILLE, FLORIDA; RELATING  
8 TO ITS GENERAL GOVERNMENT BUDGET FOR  
9 THE 2005-2006 FISCAL YEAR; APPROVING A  
10 PROPOSED TENTATIVE GENERAL FINANCIAL  
11 AND OPERATING PLAN; AND PROVIDING AN  
12 IMMEDIATE EFFECTIVE DATE.  
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22 NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE  
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24 Section 1. The proposed tentative General Government Budget for Fiscal Year 2005-  
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**Section 2.** This Resolution shall become effective immediately upon adoption.

**PASSED AND ADOPTED**, this \_\_\_\_\_ day of \_\_\_\_\_, 2005.

\_\_\_\_\_  
Pegeen Hanrahan, Mayor

**Approved as to Form and Legality:**

\_\_\_\_\_  
Marion J. Radson, City Attorney

**ATTEST:**

\_\_\_\_\_  
Kurt M. Lannon, Clerk of the Commission

**EXHIBIT "A"**

**ALL FUNDS**  
Financial Plan for Fiscal Year 2006

	Governmental Funds		
	General	Special Revenue	Capital Projects
<b>SOURCES OF FUNDS:</b>			
Revenue	\$56,375,788	\$4,111,020	\$25,000
Utility Transfer	\$28,045,356	\$0	\$0
Transfers From Other Funds	\$506,938	\$561,628	\$534,168
Appropriation from Fund Balance	\$464,701	\$0	\$0
<b>Total Sources</b>	<b>\$85,392,783</b>	<b>\$4,672,648</b>	<b>\$559,168</b>
<b>USES OF FUNDS:</b>			
Expenditures	\$76,112,010	\$4,463,392	\$534,168
Debt Service	\$0	\$0	\$0
Transfer to Other Funds	\$9,280,773	\$11,583	\$0
<b>Total Uses</b>	<b>\$85,392,783</b>	<b>\$4,474,975</b>	<b>\$534,168</b>
<b>EXCESS (DEFICIT) OF SOURCES OVER USES</b>			
	\$0	\$197,673	\$25,000
Adjustment to Depreciation	\$0	\$0	\$0
<b>ESTIMATED FUND BALANCES:</b>			
October 1	\$11,330,634	\$7,627,720	\$16,343,756
September 30	<b>\$10,865,933</b>	<b>\$7,825,393</b>	<b>\$16,368,756</b>

**ALL FUNDS (Continued)**  
**Financial Plan for Fiscal Year 2006**

Debt Service	Proprietary Funds	Fiduciary Funds	COMBINED TOTALS
\$3,507,370	\$58,755,767	\$50,983,691	\$173,758,636
\$0	\$0	\$0	\$28,045,356
\$8,695,932	\$777,529	\$685,590	\$11,761,785
\$0	\$0	\$0	\$464,701
<b>\$12,203,302</b>	<b>\$59,533,296</b>	<b>\$51,669,281</b>	<b>\$214,030,478</b>
\$0	\$58,128,606	\$22,835,091	\$162,073,267
\$12,282,914	\$0	\$0	\$12,282,914
\$0	\$1,746,774	\$928,925	\$11,968,055
<b>\$12,282,914</b>	<b>\$59,875,380</b>	<b>\$23,764,015</b>	<b>\$186,324,235</b>
(\$79,612)	(\$342,084)	\$27,905,266	\$27,706,243
\$0	\$1,000,000	\$0	\$1,000,000
\$993,446	\$16,199,578	\$394,111,614	\$446,606,748
<b>\$913,834</b>	<b>\$16,857,494</b>	<b>\$422,016,880</b>	<b>\$475,312,991</b>

Special Revenue Funds

Financial Plan for FY 2006

	Community Development Block Grant 101	Urban Development Action Grant 102	HOME Grant 103	Cultural Affairs Spec. Projects 104	Law Enforcement Contraband 107	Law Enforcement Contraband 108	Law Enforcement Contraband 109
<b>SOURCES OF FUNDS:</b>							
Revenues:							
Intergovernmental Revenue	\$0	\$1,504,000	\$0	\$895,228	\$0	\$0	\$0
Charges for Services	\$0	\$0	\$0	\$0	\$426,500	\$0	\$0
Fines and Forfeitures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$156,751	\$0	\$97,400	\$0	\$0
	<u>\$0</u>	<u>\$1,504,000</u>	<u>\$156,751</u>	<u>\$895,228</u>	<u>\$523,900</u>	<u>\$0</u>	<u>\$0</u>
Transfers:							
General Fund	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Redevelopment Trust Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Sources</b>	<b>\$0</b>	<b>\$1,504,000</b>	<b>\$156,751</b>	<b>\$895,228</b>	<b>\$523,900</b>	<b>\$0</b>	<b>\$0</b>
<b>USES OF FUNDS:</b>							
Expenditures:							
Special Revenue Projects	\$0	\$1,495,544	\$0	\$894,031	\$461,972	\$0	\$0
Transfers to:							
Debt Service Funds	\$0	\$8,456	\$0	\$1,197	\$0	\$0	\$0
	<u>\$0</u>	<u>\$8,456</u>	<u>\$0</u>	<u>\$1,197</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Uses</b>	<b>\$0</b>	<b>\$1,504,000</b>	<b>\$0</b>	<b>\$895,228</b>	<b>\$461,972</b>	<b>\$0</b>	<b>\$0</b>
<b>EXCESS (DEFICIT) OF SOURCES OVER USES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$156,751</b>	<b>\$0</b>	<b>\$61,928</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCES:</b>							
October 1	\$5,038	\$172,462	\$387,656	\$11,963	\$212,529	\$29,338	\$4,805,581
September 30	<u>\$5,038</u>	<u>\$172,462</u>	<u>\$544,407</u>	<u>\$11,963</u>	<u>\$274,457</u>	<u>\$29,338</u>	<u>\$4,805,581</u>



Special Revenue Funds (Continued)

Financial Plan for FY 2006

Community Redev. Agency 111	Street, Sidewalk & Ditch 113	Economic Development 114	Misc. Grants 115	T.C.E.A. 116	Water/WW Expansion 117	Recreation Programs 122	Misc. Special Revenue 123	Destination Enhancement 124	TOTALS
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000	\$312,567	\$2,716,795
\$0	\$0	\$0	\$0	\$0	\$0	\$199,798	\$250,000	\$0	\$876,298
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$50,000	\$0	\$50,000
\$0	\$8,776	\$162,500	\$42,500	\$0	\$0	\$0	\$0	\$0	\$467,927
\$0	\$8,776	\$162,500	\$42,500	\$0	\$0	\$199,798	\$305,000	\$312,567	\$4,111,020
\$0	\$0	\$0	\$0	\$0	\$131,092	\$0	\$0	\$0	\$131,092
\$430,536	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$430,536
\$430,536	\$0	\$0	\$0	\$0	\$131,092	\$0	\$0	\$0	\$561,628
<b>\$430,536</b>	<b>\$8,776</b>	<b>\$162,500</b>	<b>\$42,500</b>	<b>\$0</b>	<b>\$131,092</b>	<b>\$199,798</b>	<b>\$305,000</b>	<b>\$312,567</b>	<b>\$4,672,648</b>
\$406,499	\$0	\$254,500	\$0	\$0	\$131,092	\$202,187	\$305,000	\$312,567	\$4,463,392
\$1,930	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,583
\$1,930	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$11,583
<b>\$408,429</b>	<b>\$0</b>	<b>\$254,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$131,092</b>	<b>\$202,187</b>	<b>\$305,000</b>	<b>\$312,567</b>	<b>\$4,474,975</b>
\$22,107	\$8,776	(\$92,000)	\$42,500	\$0	\$0	(\$2,389)	\$0	\$0	\$197,673
\$90,489	\$115,971	\$160,752	\$1,204,635	\$87,156	\$0	\$60,944	\$179,916	\$103,290	\$7,627,720
<b>\$112,596</b>	<b>\$124,747</b>	<b>\$68,752</b>	<b>\$1,247,135</b>	<b>\$87,156</b>	<b>\$0</b>	<b>\$58,555</b>	<b>\$179,916</b>	<b>\$103,290</b>	<b>\$7,825,393</b>

**Debt Service Funds**

**Financial Plan for FY 2006**

	GERRB of 1994 217	FFGFC Bond of 1996 220	FFGFC Bond of 1998 222	CRA Promissory Notes 223	FFGFC Bond of 2001 224	FFGFC Bond of 2002 225
<b>SOURCES OF FUNDS:</b>						
Revenues:						
State Revenue Sharing	\$0	\$0	\$0	\$0	\$0	\$0
Contribution-Airport	\$0	\$0	\$0	\$0	\$0	\$0
Contribution-GRU	\$0	\$0	\$0	\$0	\$0	\$0
Interest on Investments	\$0	\$36,000	\$2,000	\$0	\$0	\$0
	<u>\$0</u>	<u>\$36,000</u>	<u>\$2,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Transfers:						
General Fund	\$0	\$385,625	\$797,569	\$0	\$624,000	\$613,437
Downtown Redevelopment Trust	\$0	\$0	\$0	\$78,132	\$0	\$111,689
CP/UH Redevelopment Trust	\$0	\$0	\$0	\$46,420	\$0	\$0
Eastside Redevelopment Trust	\$0	\$0	\$0	\$0	\$0	\$0
CDBG	\$0	\$0	\$0	\$0	\$0	\$0
HOME	\$0	\$0	\$0	\$0	\$0	\$0
Fifth Ave./Plsnt.St. Redev. Trust	\$0	\$0	\$0	\$0	\$0	\$51,833
Community Redev. Agency	\$0	\$0	\$0	\$0	\$0	\$0
Stormwater Utility Fund	\$0	\$0	\$198,124	\$0	\$0	\$0
Ironwood Enterprise Fund	\$0	\$0	\$220,000	\$0	\$0	\$0
Solid Waste Collection	\$0	\$0	\$0	\$0	\$0	\$0
Regional Transit System	\$0	\$0	\$0	\$0	\$0	\$0
Fleet Services Fund	\$0	\$0	\$0	\$0	\$0	\$0
Risk Management Funds	\$0	\$0	\$0	\$0	\$0	\$0
Cultural Affairs Fund	\$0	\$0	\$0	\$0	\$0	\$0
Misc. Grants Fund	\$0	\$0	\$0	\$0	\$0	\$0
General Pension Fund	\$0	\$0	\$0	\$0	\$0	\$0
	<u>\$0</u>	<u>\$385,625</u>	<u>\$1,215,693</u>	<u>\$124,552</u>	<u>\$624,000</u>	<u>\$776,959</u>
<b>Total Sources</b>	<u><b>\$0</b></u>	<u><b>\$421,625</b></u>	<u><b>\$1,217,693</b></u>	<u><b>\$124,552</b></u>	<u><b>\$624,000</b></u>	<u><b>\$776,959</b></u>
<b>USES OF FUNDS:</b>						
Debt Service:						
Certificate Maturities	\$0	\$395,000	\$885,000	\$64,113	\$600,000	\$365,000
Interest Payments	\$0	\$121,625	\$328,455	\$60,439	\$24,000	\$411,959
Other Costs	\$0	\$5,000	\$5,000	\$0	\$0	\$0
<b>Total Uses</b>	<u><b>\$0</b></u>	<u><b>\$521,625</b></u>	<u><b>\$1,218,455</b></u>	<u><b>\$124,552</b></u>	<u><b>\$624,000</b></u>	<u><b>\$776,959</b></u>
<b>EXCESS (DEFICIT) OF SOURCES OVER USES</b>	<b>\$0</b>	<b>(\$100,000)</b>	<b>(\$762)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCES:</b>						
October 1	\$1,535	\$627,422	\$34,750	\$0	\$19,208	\$49,650
September 30	<u><u>\$1,535</u></u>	<u><u>\$527,422</u></u>	<u><u>\$33,988</u></u>	<u><u>\$0</u></u>	<u><u>\$19,208</u></u>	<u><u>\$49,650</u></u>

Debt Service Funds (Continued)

Financial Plan for FY 2006

POB SERIES 2003A 226	POB SERIES 2003B 227	GERRB of 2004 228	FFGFC Bond of 2005 230	OPEB Bond of 2005 231	TOTALS
\$0	\$0	\$1,042,313	\$0	\$0	\$1,042,313
\$2,896	\$0	\$0	\$0	\$0	\$2,896
\$683,144	\$0	\$0	\$0	\$1,717,867	\$2,401,011
\$0	\$1,000	\$22,150	\$0	\$0	\$61,150
<b>\$686,040</b>	<b>\$1,000</b>	<b>\$1,064,463</b>	<b>\$0</b>	<b>\$1,717,867</b>	<b>\$3,507,370</b>
\$298,266	\$2,483,921	\$0	\$314,193	\$1,687,651	\$7,204,662
\$0	\$0	\$0	\$0	\$0	\$189,821
\$0	\$0	\$0	\$0	\$0	\$46,420
\$0	\$0	\$0	\$22,469	\$0	\$22,469
\$8,456	\$0	\$0	\$0	\$22,484	\$30,940
\$1,197	\$0	\$0	\$0	\$2,155	\$3,352
\$0	\$0	\$0	\$0	\$0	\$51,833
\$1,931	\$0	\$0	\$0	\$9,310	\$11,241
\$34,750	\$0	\$0	\$74,897	\$82,506	\$390,277
\$2,413	\$0	\$0	\$0	\$6,780	\$229,193
\$4,826	\$0	\$0	\$0	\$19,501	\$24,327
\$97,492	\$0	\$0	\$0	\$261,100	\$358,592
\$21,718	\$0	\$0	\$0	\$48,012	\$69,730
\$5,309	\$0	\$0	\$0	\$28,874	\$34,183
\$0	\$0	\$0	\$0	\$2,222	\$2,222
\$0	\$0	\$0	\$0	\$23,292	\$23,292
\$3,378	\$0	\$0	\$0	\$0	\$3,378
<b>\$479,736</b>	<b>\$2,483,921</b>	<b>\$0</b>	<b>\$411,559</b>	<b>\$2,193,887</b>	<b>\$8,695,932</b>
<b>\$1,165,776</b>	<b>\$2,484,921</b>	<b>\$1,064,463</b>	<b>\$411,559</b>	<b>\$3,911,754</b>	<b>\$12,203,302</b>
\$67,351	\$134,702	\$600,000	\$205,000	\$2,325,000	\$5,641,166
\$1,098,425	\$2,349,219	\$442,313	\$206,559	\$1,586,754	\$6,629,748
\$0	\$1,000	\$1,000	\$0	\$0	\$12,000
<b>\$1,165,776</b>	<b>\$2,484,921</b>	<b>\$1,043,313</b>	<b>\$411,559</b>	<b>\$3,911,754</b>	<b>\$12,282,914</b>
\$0	\$0	\$21,150	\$0	\$0	(\$79,612)
\$16,471	\$33,032	\$11,378	\$200,000	\$0	\$993,446
<b>\$16,471</b>	<b>\$33,032</b>	<b>\$32,528</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$913,834</b>

Capital Projects Funds

Financial Plan for FY 2006

	General Capital Projects 302	Greenspace Acquisition 306	FY 1996 Road Projects 323	Downtown Parking Garage 326/329/331
<b>SOURCES OF FUNDS:</b>				
Revenues:				
Investment Income	\$25,000	\$0	\$0	\$0
	<u>\$25,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Transfers:				
General Fund	\$234,168	\$0	\$0	\$0
Solid Waste Enterprise Fund	\$300,000	\$0	\$0	\$0
	<u>\$534,168</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Sources</b>	<u><b>\$559,168</b></u>	<u><b>\$0</b></u>	<u><b>\$0</b></u>	<u><b>\$0</b></u>
<b>USES OF FUNDS:</b>				
Expenditures:				
Capital Projects/Equipment	\$534,168	\$0	\$0	\$0
	<u>\$534,168</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Total Uses</b>	<u><b>\$534,168</b></u>	<u><b>\$0</b></u>	<u><b>\$0</b></u>	<u><b>\$0</b></u>
<b>EXCESS (DEFICIT) OF SOURCES OVER USES</b>	<b>\$25,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>FUND BALANCES:</b>				
October 1	\$1,035,214	\$28,840	\$1,364,817	\$7,689,073
	<u>\$1,035,214</u>	<u>\$28,840</u>	<u>\$1,364,817</u>	<u>\$7,689,073</u>
September 30	<u><u>\$1,060,214</u></u>	<u><u>\$28,840</u></u>	<u><u>\$1,364,817</u></u>	<u><u>\$7,689,073</u></u>

Capital Projects Funds (Continued)

Financial Plan for FY 2006

FFGFC 2002		TOTALS
Capital Projects 328	Fifth Avenue/Pleasant Street Projects 330	
\$0	\$0	\$25,000
\$0	\$0	\$25,000
\$0	\$0	\$234,168
\$0	\$0	\$300,000
\$0	\$0	\$534,168
<b>\$0</b>	<b>\$0</b>	<b>\$559,168</b>
\$0	\$0	\$534,168
<b>\$0</b>	<b>\$0</b>	<b>\$534,168</b>
\$0	\$0	\$25,000
\$5,728,509	\$497,303	\$16,343,756
<b>\$5,728,509</b>	<b>\$497,303</b>	<b>\$16,368,756</b>

**Proprietary Funds**

**Financial Plan for FY 2006**

	<b>Enterprise Funds</b>	<b>Internal Service Funds</b>	<b>TOTALS</b>
<b>SOURCES OF FUNDS:</b>			
Revenues	\$29,076,990	\$29,678,777	\$58,755,767
Transfers from Other Funds	\$662,160	\$115,369	\$777,529
<b>Total Sources</b>	<b>\$29,739,150</b>	<b>\$29,794,146</b>	<b>\$59,533,296</b>
<b>USES OF FUNDS:</b>			
Expenditures:			
Operating Expenses	\$27,421,777	\$25,154,460	\$52,576,237
Capital	\$260,000	\$2,643,550	\$2,903,550
Depreciation	\$1,457,000	\$1,191,819	\$2,648,819
	\$29,138,777	\$28,989,829	\$58,128,606
Transfers to Other Funds	\$1,527,492	\$219,282	\$1,746,774
<b>Total Uses</b>	<b>\$30,666,269</b>	<b>\$29,209,111</b>	<b>\$59,875,380</b>
<b>NET INCREASE (DECREASE) IN RETAINED EARNINGS</b>			
	(\$927,119)	\$585,035	(\$342,084)
Adjustment to Depreciation on Contributed Capital	\$1,000,000	\$0	\$1,000,000
<b>RETAINED EARNINGS:</b>			
October 1	\$1,526,860	\$14,672,718	\$16,199,578
September 30	<b>\$1,599,741</b>	<b>\$15,257,753</b>	<b>\$16,857,494</b>

Proprietary Funds

Enterprise Funds  
Financial Plan for FY 2006

	Stormwater Management Utility 413	Ironwood Golf Course 415	Solid Waste Collection 420	Regional Transit System 450	TOTAL
<b>SOURCES OF FUNDS:</b>					
Revenues:					
Operating	\$5,295,350	\$1,110,639	\$7,059,419	\$7,832,802	\$21,298,210
Other	\$154,000	\$6,000	\$91,356	\$7,527,424	\$7,778,780
Transfers	\$0	\$220,000	\$0	\$442,160	\$662,160
<b>Total Sources</b>	<b>\$5,449,350</b>	<b>\$1,336,639</b>	<b>\$7,150,775</b>	<b>\$15,802,386</b>	<b>\$29,739,150</b>
<b>USES OF FUNDS:</b>					
Expenditures:					
Operating Expenses	\$5,081,116	\$1,107,446	\$5,691,208	\$15,542,007	\$27,421,777
Capital	\$0	\$0	\$10,000	\$250,000	\$260,000
Depreciation	\$150,000	\$122,000	\$30,000	\$1,155,000	\$1,457,000
Transfers	\$315,380	\$229,193	\$624,327	\$358,592	\$1,527,492
<b>Total Uses</b>	<b>\$5,546,496</b>	<b>\$1,458,639</b>	<b>\$6,355,535</b>	<b>\$17,305,599</b>	<b>\$30,666,269</b>
<b>NET INCREASE (DECREASE) IN RETAINED EARNINGS</b>	<b>(\$97,146)</b>	<b>(\$122,000)</b>	<b>\$795,240</b>	<b>(\$1,503,213)</b>	<b>(\$927,119)</b>
Depreciation of Fixed Assets Acquired by Capital Contribution	\$0	\$0	\$0	\$1,000,000	\$1,000,000
<b>RETAINED EARNINGS:</b>					
October 1	\$170,879	(\$2,499,874)	\$869,591	\$2,986,264	\$1,526,860
September 30	<b>\$73,733</b>	<b>(\$2,621,874)</b>	<b>\$1,664,831</b>	<b>\$2,483,051</b>	<b>\$1,599,741</b>

Proprietary Funds

Internal Service Funds  
Financial Plan for FY 2006

	Fleet Services Funds 501/502	Insurance Funds 503,504 & 507	TOTALS
<b>SOURCES OF FUNDS:</b>			
Revenues:			
Operating	\$6,457,110	\$22,576,667	\$29,033,777
Other	\$81,000	\$564,000	\$645,000
Transfers from:			
Other Funds	\$0	\$115,369	\$115,369
<b>Total Sources</b>	<b>\$6,538,110</b>	<b>\$23,256,036</b>	<b>\$29,794,146</b>
<b>USES OF FUNDS:</b>			
Expenditures:			
Operating Expenses	\$3,792,906	\$21,361,554	\$25,154,460
Transfers to Other Funds	\$69,730	\$149,552	\$219,282
Capital	\$2,643,550	\$0	\$2,643,550
Depreciation	\$1,171,319	\$20,500	\$1,191,819
<b>Total Uses</b>	<b>\$7,677,505</b>	<b>\$21,531,606</b>	<b>\$29,209,111</b>
<b>NET INCREASE (DECREASE) IN RETAINED EARNINGS</b>	<b>(\$1,139,395)</b>	<b>\$1,724,430</b>	<b>\$585,035</b>
<b>RETAINED EARNINGS:</b>			
October 1	\$6,041,855	\$8,630,863	\$14,672,718
September 30	<b>\$4,902,460</b>	<b>\$10,355,293</b>	<b>\$15,257,753</b>



Proprietary Funds-Internal Service Funds

Insurance Funds  
Financial Plan for FY 2006

	General Insurance  503	Employee Health & Accident  504	Retiree Health Insurance  507	TOTALS
<b>SOURCES OF FUNDS:</b>				
Revenues:				
Premiums:	\$5,097,850	\$0	\$0	\$5,097,850
City Department Charges	\$0	\$6,973,163	\$2,390,875	\$9,364,038
Employees	\$0	\$3,145,728	\$0	\$3,145,728
Retirees	\$0	\$0	\$1,401,959	\$1,401,959
GRU Reimbursements	\$1,287,928	\$0	\$1,404,164	\$2,692,092
Life Insurance	\$0	\$325,000	\$0	\$325,000
Interest on Investments	\$0	\$50,000	\$0	\$50,000
Transfer from Retiree Health	\$0	\$115,369	\$0	\$115,369
Flex Plan Contribution	\$0	\$500,000	\$0	\$500,000
Other Revenues	\$234,000	\$0	\$330,000	\$564,000
<b>Total Sources</b>	<b>\$6,619,778</b>	<b>\$11,109,260</b>	<b>\$5,526,998</b>	<b>\$23,256,036</b>
<b>USES OF FUNDS:</b>				
Expenditures:				
Risk Management	\$397,676	\$138,760	\$0	\$536,436
Health Services	\$404,425	\$0	\$0	\$404,425
City Attorney	\$183,951	\$0	\$0	\$183,951
Fees & Assessments	\$524,000	\$1,293,336	\$506,459	\$2,323,795
Claims/Benefits Paid	\$2,735,000	\$8,310,500	\$3,659,424	\$14,704,924
Insurance Premiums	\$2,010,000	\$316,010	\$117,273	\$2,443,283
Life Insurance	\$0	\$325,000	\$0	\$325,000
Employee Assistant Program	\$0	\$70,000	\$0	\$70,000
Comprehensive Wellness	\$0	\$153,700	\$0	\$153,700
Indirect Cost	\$136,500	\$79,540	\$0	\$216,040
Transfer to E.H.A.B.	\$0	\$0	\$115,369	\$115,369
Transfer to POB-S2003A Debt Svc. (226)	\$4,067	\$1,242	\$0	\$5,309
Transfer to OPEB-S2005 Debt Svc. (231)	\$23,419	\$5,343	\$112	\$28,874
Depreciation	\$13,000	\$7,500	\$0	\$20,500
<b>Total Uses</b>	<b>\$6,432,038</b>	<b>\$10,700,931</b>	<b>\$4,398,637</b>	<b>\$21,531,606</b>
<b>NET INCREASE (DECREASE) IN RETAINED EARNINGS</b>	<b>\$187,740</b>	<b>\$408,329</b>	<b>\$1,128,361</b>	<b>\$1,724,430</b>
<b>RETAINED EARNINGS:</b>				
October 1	(\$2,090,334)	\$418,853	\$10,302,344	\$8,630,863
September 30	(\$1,902,594)	\$827,182	\$11,430,705	\$10,355,293

**Fiduciary Funds**

**Financial Plan for FY 2006**

	<b>Pension Trust Funds</b>	<b>Expendable Trust Funds</b>	<b>TOTALS</b>
<b>SOURCES OF FUNDS:</b>			
Revenues:			
Interest and Dividends	\$4,080,325	\$44,474	\$4,124,799
Contributions	\$9,913,222	\$0	\$9,913,222
Property Tax increments	\$0	\$1,158,870	\$1,158,870
Cemetery Revenues	\$0	\$20,000	\$20,000
Gain on Investments	\$35,675,300	\$0	\$35,675,300
Surcharge on Parking Fines	\$0	\$58,000	\$58,000
Miscellaneous	\$32,500	\$1,000	\$33,500
Transfers from:			
General Fund	\$0	\$685,590	\$685,590
<b>Total Sources</b>	<b>\$49,701,347</b>	<b>\$1,967,934</b>	<b>\$51,669,281</b>

**USES OF FUNDS:**

Expenditures:			
Downtown Redevelopment	\$0	\$282,619	\$282,619
5th. Ave./Pleasant St. Redev.	\$0	\$64,486	\$64,486
College Pk./Univ. Hts. Redev.	\$0	\$599,821	\$599,821
Eastside Redev.	\$0	\$1,750	\$1,750
Benefit Payments	\$18,775,100	\$0	\$18,775,100
Other Expenses	\$3,111,315	\$0	\$3,111,315
Transfers To:			
General Fund (001)	\$0	\$206,938	\$206,938
CRA Operating (111)	\$0	\$417,786	\$417,786
CRA Debt Service (223)	\$0	\$124,552	\$124,552
FFGFC of 2002 Debt Svc. (225)	\$0	\$176,271	\$176,271
POB-S2003A Debt Svc.(226)	\$3,378	\$0	\$3,378
<b>Total Uses</b>	<b>\$21,889,793</b>	<b>\$1,874,222</b>	<b>\$23,764,015</b>

<b>EXCESS (DEFICIT) OF SOURCES OVER USES</b>	<b>\$27,811,554</b>	<b>\$93,712</b>	<b>\$27,905,266</b>
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**FUND BALANCES:**

October 1	\$391,271,359	\$2,840,255	\$394,111,614
September 30	\$419,082,913	\$2,933,967	\$422,016,880

**Fiduciary Funds  
Pension Trust Funds  
Financial Plan for FY 2006**

	General Pension Plan 604	Disability Pension 605	401 A Qualified Pension 606	Consolidated Pension Plan 607 & 608	TOTALS
<b>SOURCES OF FUNDS:</b>					
Revenues:					
Employee Contributions	\$3,184,400	\$0	\$210,000	\$1,559,200	\$4,953,600
Employer Contributions	\$1,502,920	\$706,550	\$415,000	\$1,316,500	\$3,940,970
State Contributions:					
Insurance Tax	\$0	\$0	\$0	\$1,018,652	\$1,018,652
Interest & Dividends	\$2,021,125	\$0	\$675,000	\$1,384,200	\$4,080,325
Gain on Investment	\$23,242,950	\$0	\$0	\$12,432,350	\$35,675,300
Miscellaneous	\$7,500	\$0	\$0	\$25,000	\$32,500
<b>Total Sources</b>	<b>\$29,958,895</b>	<b>\$706,550</b>	<b>\$1,300,000</b>	<b>\$17,735,902</b>	<b>\$49,701,347</b>
<b>USES OF FUNDS:</b>					
Expenditures:					
Financial Svcs.-Departmental	\$166,785	\$0	\$0	\$127,494	\$294,279
Benefit Payments	\$10,330,450	\$320,050	\$0	\$7,502,500	\$18,153,000
Refund of Contributions	\$372,100	\$0	\$0	\$250,000	\$622,100
Managerial Fees	\$1,398,500	\$0	\$0	\$937,100	\$2,335,600
Actuarial Fees	\$50,000	\$0	\$0	\$20,000	\$70,000
Insurance Premium	\$50,000	\$0	\$0	\$36,400	\$86,400
Pension Boards/Committees	\$20,000	\$0	\$0	\$45,000	\$65,000
Other Expense	\$89,350	\$43,836	\$0	\$126,850	\$260,036
Transfers-Out	\$3,378	\$0	\$0	\$0	\$3,378
<b>TOTAL USES</b>	<b>\$12,480,563</b>	<b>\$363,886</b>	<b>\$0</b>	<b>\$9,045,344</b>	<b>\$21,889,793</b>
<b>EXCESS (DEFICIT) OF SOURCES OVER USES</b>	<b>\$17,478,332</b>	<b>\$342,664</b>	<b>\$1,300,000</b>	<b>\$8,690,558</b>	<b>\$27,811,554</b>
<b>FUND BALANCES:</b>					
October 1	\$236,700,279	\$3,777,909	\$9,685,758	\$141,107,413	\$391,271,359
September 30	<b>\$254,178,611</b>	<b>\$4,120,573</b>	<b>\$10,985,758</b>	<b>\$149,797,971</b>	<b>\$419,082,913</b>

**Fiduciary Funds - Expendable Trust Funds**

**Financial Plan for FY 2006**

	Evergreen Cemetery Fund 602	Thomas Center Endowment 603	Downtown Redevelopment Trust 610	Fifth Avenue Pleasant St. Redevelopment 613
<b>SOURCES OF FUNDS:</b>				
Revenues:				
Interest and Dividends	\$41,674	\$800	\$0	\$0
Surcharge on Parking Fines	\$0	\$0	\$0	\$0
Cemetery Revenues	\$20,000	\$0	\$0	\$0
Miscellaneous Revenues	\$1,000	\$0	\$0	\$0
Property Tax Increment:				
County	\$0	\$0	\$432,216	\$116,749
Transfers From:				
General Fund	\$0	\$0	\$244,535	\$67,580
<b>Total Sources</b>	<b>\$62,674</b>	<b>\$800</b>	<b>\$676,751</b>	<b>\$184,329</b>
<b>USES OF FUNDS:</b>				
Expenditures:				
Downtown Redevelopment	\$0	\$0	\$282,619	\$0
5th. Ave./Pleasant St. Redev.	\$0	\$0	\$0	\$64,486
College Pk./Univ. Hts. Redev.	\$0	\$0	\$0	\$0
Eastside Redevelopment	\$0	\$0	\$0	\$0
Transfers to Other Funds:				
General Fund (001)	\$45,110	\$0	\$52,828	\$0
CRA Operating (111)	\$0	\$0	\$143,748	\$51,833
CRA Debt Service (223)	\$0	\$0	\$78,132	\$0
FFGFC of 2002 Debt Svc. (225)	\$0	\$0	\$111,688	\$64,583
<b>Total Uses</b>	<b>\$45,110</b>	<b>\$0</b>	<b>\$669,015</b>	<b>\$180,902</b>
<b>EXCESS (DEFICIT) OF SOURCES OVER USES</b>	<b>\$17,564</b>	<b>\$800</b>	<b>\$7,736</b>	<b>\$3,427</b>
<b>FUND BALANCES:</b>				
October 1	\$1,100,255	\$22,599	\$408,831	\$256,690
September 30	<b>\$1,117,819</b>	<b>\$23,399</b>	<b>\$416,567</b>	<b>\$260,117</b>

Fiduciary Funds - Expendable Trust Funds (continued)

Financial Plan for FY 2006

School Crossing Guards Fund 617	College Park/ University Heights Redevelopment 618	Arts in Public Places 619	Eastside Redevelopment Trust 621	TOTALS
\$2,000	\$0	\$0	\$0	\$44,474
\$58,000	\$0	\$0	\$0	\$58,000
\$0	\$0	\$0	\$0	\$20,000
\$0	\$0	\$0	\$0	\$1,000
\$0	\$541,313	\$0	\$68,592	\$1,158,870
\$0	\$312,045	\$0	\$61,430	\$685,590
<b>\$60,000</b>	<b>\$853,358</b>	<b>\$0</b>	<b>\$130,022</b>	<b>\$1,967,934</b>
\$0	\$0	\$0	\$0	\$282,619
\$0	\$0	\$0	\$0	\$64,486
\$0	\$599,821	\$0	\$0	\$599,821
\$0	\$0	\$0	\$1,750	\$1,750
\$100,000	\$0	\$9,000	\$0	\$206,938
\$0	\$192,741	\$0	\$29,464	\$417,786
\$0	\$46,420	\$0	\$0	\$124,552
\$0	\$0	\$0	\$0	\$176,271
<b>\$100,000</b>	<b>\$838,981</b>	<b>\$9,000</b>	<b>\$31,214</b>	<b>\$1,874,222</b>
(\$40,000)	\$14,377	(\$9,000)	\$98,808	\$93,712
\$84,228	\$808,457	(\$7,689)	\$166,884	\$2,840,255
<b>\$44,228</b>	<b>\$822,834</b>	<b>(\$16,689)</b>	<b>\$265,692</b>	<b>\$2,933,967</b>

